

Parachute Battlement Mesa Park & Rec District
Statement of Net Position

Accrual Basis

As of November 30, 2024 and December 31, 2023

	Nov 30, 24	Dec 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Conservation Trust Checking	22,247.61	1,142.30	21,105.31
General Fund Checking	224,045.81	257,099.91	-33,054.10
General Fund Money Market	416,856.43	775,051.63	-358,195.20
Golf Course Fund Checking	395,666.14	341,220.84	54,445.30
Rec Center Fund Checking	412,449.93	60,933.14	351,516.79
Total Alpine Bank-Total Funds	1,471,265.92	1,435,447.82	35,818.10
ColoTrust			
ColoTrust-Golf	412,575.35	392,895.59	19,679.76
ColoTrust-Rec	770,594.22	733,839.01	36,755.21
ColoTrust General Fund	3,117,353.44	2,971,199.61	146,153.83
Total ColoTrust	4,300,523.01	4,097,934.21	202,588.80
Golf Club Deposits Clearing	580.26	0.00	580.26
Total Checking/Savings	5,772,369.19	5,533,382.03	238,987.16
Other Current Assets			
Inventory	44,641.40	30,812.01	13,829.39
Petty Cash	2,269.60	1,569.60	700.00
Property Taxes Receivable	3,754,356.00	3,754,356.00	0.00
Total Other Current Assets	3,801,267.00	3,786,737.61	14,529.39
Total Current Assets	9,573,636.19	9,320,119.64	253,516.55
Fixed Assets			
COMMUNITY PARK	1,737,692.34	1,737,692.34	0.00
DAISY DITCH	9,649.42	9,204.42	445.00
GOLF COURSE	4,859,633.63	4,859,633.63	0.00
PARK & REC DIVISION	532,396.45	532,396.45	0.00
PBM Trail	246,531.05	246,531.05	0.00

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REC CENTER	2,636,343.96	2,636,343.96	0.00
Total Fixed Assets	10,022,246.85	10,021,801.85	445.00
TOTAL ASSETS	19,595,883.04	19,341,921.49	253,961.55
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	46,789.87	25,465.41	21,324.46
Credit Cards			
Credit Cards	17,005.91	8,172.15	8,833.76
Total Credit Cards	17,005.91	8,172.15	8,833.76
Other Current Liabilities			
Deferred Property Taxes	3,754,356.00	3,754,356.00	0.00
Payroll Liabilities	84,080.15	97,469.77	-13,389.62
Sales Tax Payable	7,526.16	2,310.09	5,216.07
TABOR 3%	121,900.00	121,900.00	0.00
Total Other Current Liabilities	3,967,862.31	3,976,035.86	-8,173.55
Total Current Liabilities	4,031,658.09	4,009,673.42	21,984.67
Total Liabilities	4,031,658.09	4,009,673.42	21,984.67
Equity			
Fund Balances Unrestricted	4,492,532.14	3,597,819.47	894,712.67
Invested in capital assets	10,961,615.93	10,028,283.93	933,332.00
TABOR RESTRICTED	-121,900.00	-121,900.00	0.00
Net Income	231,976.88	1,828,044.67	-1,596,067.79
Total Equity	15,564,224.95	15,332,248.07	231,976.88
TOTAL LIABILITIES & EQUITY	19,595,883.04	19,341,921.49	253,961.55