

Parachute Battlement Mesa Park & Rec District
Statement of Net Position
As of January 31, 2025 and December 31, 2024

	Jan 31, 25	Dec 31, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Conservation Trust Checking	29,104.35	29,100.40	3.95
General Fund Checking	113,999.23	109,570.53	4,428.70
General Fund Money Market	574,486.19	821,972.35	-247,486.16
Golf Course Fund Checking	46,215.41	94,714.14	-48,498.73
Rec Center Fund Checking	211,938.02	228,177.07	-16,239.05
Total Alpine Bank-Total Funds	975,743.20	1,283,534.49	-307,791.29
ColoTrust			
ColoTrust-Golf	415,815.04	414,222.91	1,592.13
ColoTrust-Rec	776,647.18	773,673.48	2,973.70
ColoTrust General Fund	3,141,831.93	3,129,802.14	12,029.79
Total ColoTrust	4,334,294.15	4,317,698.53	16,595.62
Total Checking/Savings	5,310,037.35	5,601,233.02	-291,195.67
Other Current Assets			
Inventory			
Callahan's at Battlement Mesa	18,667.22	22,214.87	-3,547.65
Golf Shop Inventory	33,239.83	29,521.58	3,718.25
Rec Inventory	2,848.85	2,848.85	0.00
Total Inventory	54,755.90	54,585.30	170.60
Petty Cash	2,269.60	2,269.60	0.00
Property Taxes Receivable	2,282,167.00	2,282,167.00	0.00
Total Other Current Assets	2,339,192.50	2,339,021.90	170.60
Total Current Assets	7,649,229.85	7,940,254.92	-291,025.07
Fixed Assets			
BUTLER BUILDING - 85 SIPPRELLE	408,830.39	408,830.39	0.00
COMMUNITY PARK	1,696,723.34	1,696,723.34	0.00
DAISY DITCH	9,649.42	9,649.42	0.00
GOLF COURSE	6,064,092.14	6,064,092.14	0.00
PARK & REC DIVISION	588,666.48	588,666.48	0.00
PBM Trail	238,029.55	238,029.55	0.00

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REC CENTER	2,719,815.07	2,719,815.07	0.00
Total Fixed Assets	11,725,806.39	11,725,806.39	0.00
Other Assets			
2024-25 MASTER PLAN (15 YR)	107,328.31	107,328.31	0.00
Total Other Assets	107,328.31	107,328.31	0.00
TOTAL ASSETS	19,482,364.55	19,773,389.62	-291,025.07
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	156,319.47	63,180.26	93,139.21
Credit Cards			
Credit Cards	4,686.38	3,701.28	985.10
Total Credit Cards	4,686.38	3,701.28	985.10
Other Current Liabilities			
Deferred Property Taxes	2,282,167.00	2,282,167.00	0.00
Payroll Liabilities	93,183.85	133,845.75	-40,661.90
Property Taxes Payable	0.00	1,365.07	-1,365.07
Sales Tax Payable	3,189.23	6,889.57	-3,700.34
TABOR 3%	134,783.00	134,783.00	0.00
Total Other Current Liabilities	2,513,323.08	2,559,050.39	-45,727.31
Total Current Liabilities	2,674,328.93	2,625,931.93	48,397.00
Total Liabilities	2,674,328.93	2,625,931.93	48,397.00
Equity			
Fund Balances Unrestricted	4,492,532.14	4,492,532.14	0.00
Invested in capital assets	12,789,708.55	10,960,916.55	1,828,792.00
TABOR RESTRICTED	-134,783.00	-134,783.00	0.00
Net Income	-339,422.07	1,828,792.00	-2,168,214.07
Total Equity	16,808,035.62	17,147,457.69	-339,422.07
TOTAL LIABILITIES & EQUITY	19,482,364.55	19,773,389.62	-291,025.07