

Parachute Battlement Mesa Park & Rec District
Statement of Net Position
As of June 30, 2025 and December 31, 2024

	Jun 30, 25	Dec 31, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Conservation Trust Checking	42,669.98	29,100.40	13,569.58
General Fund Checking	520,728.10	101,325.99	419,402.11
General Fund Money Market	1,347,918.01	821,972.35	525,945.66
Golf Course Fund Checking	352,638.25	94,714.14	257,924.11
Rec Center Fund Checking	222,528.91	228,177.07	-5,648.16
Total Alpine Bank-Total Funds	2,486,483.25	1,275,289.95	1,211,193.30
ColoTrust			
ColoTrust-Golf	423,401.61	414,222.91	9,178.70
ColoTrust-Rec	790,817.15	773,673.48	17,143.67
ColoTrust General Fund	3,199,154.93	3,129,802.14	69,352.79
Total ColoTrust	4,413,373.69	4,317,698.53	95,675.16
Total Checking/Savings	6,899,856.94	5,592,988.48	1,306,868.46
Other Current Assets			
Inventory	133,381.99	54,585.30	78,796.69
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	2,417,818.59	2,339,021.90	78,796.69
Total Current Assets	9,317,675.53	7,932,010.38	1,385,665.15
Fixed Assets			
FIXED ASSETS			
BUTLER BUILDING - 85 SIPPRELLE	408,830.39	408,830.39	0.00
COMMUNITY PARK	1,958,938.34	1,958,938.34	0.00
DAISY DITCH	9,204.42	9,204.42	0.00
GOLF COURSE	7,339,443.18	7,339,443.18	0.00
PARK & REC DIVISION	912,018.48	912,018.48	0.00
PBM Trail	294,049.55	294,049.55	0.00
REC CENTER	3,660,958.07	3,660,958.07	0.00
Total FIXED ASSETS	14,583,442.43	14,583,442.43	0.00
LESS ACCUMULATED DEPRECIATION	-2,945,182.50	-2,945,182.50	0.00
Total Fixed Assets	11,638,259.93	11,638,259.93	0.00
Other Assets			
2024-25 MASTER PLAN (15 YR)	119,991.31	119,991.31	0.00
Total Other Assets	119,991.31	119,991.31	0.00
TOTAL ASSETS	21,075,926.77	19,690,261.62	1,385,665.15

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LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	39,813.41	56,028.83	-16,215.42
Credit Cards Payable	12,838.17	3,701.28	9,136.89
Other Current Liabilities			
Deferred Property Taxes	2,282,167.00	2,282,167.00	0.00
Payroll Liabilities	119,404.16	155,299.95	-35,895.79
Property Taxes Payable	0.00	1,365.07	-1,365.07
Sales Tax Payable	13,431.25	6,889.57	6,541.68
TABOR 3%	134,783.00	134,783.00	0.00
Total Other Current Liabilities	2,549,785.41	2,580,504.59	-30,719.18
Total Current Liabilities	2,602,436.99	2,640,234.70	-37,797.71
Total Liabilities	2,602,436.99	2,640,234.70	-37,797.71
Equity			
Fund Balances Unrestricted	5,546,549.99	3,778,381.07	1,768,168.92
Invested in capital assets	11,638,259.93	11,638,259.93	0.00
TABOR RESTRICTED	-134,783.00	-134,783.00	0.00
Net Income	1,423,462.86	1,768,168.92	-344,706.06
Total Equity	18,473,489.78	17,050,026.92	1,423,462.86
TOTAL LIABILITIES & EQUITY	21,075,926.77	19,690,261.62	1,385,665.15