

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

	Aug 31, 25	Dec 31, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds			
Conservation Trust Checking	42,791.23	29,100.40	13,690.83
General Fund Checking	244,302.42	101,325.99	142,976.43
General Fund Money Market	1,105,804.80	821,972.35	283,832.45
Golf Course Fund Checking	574,271.72	94,714.14	479,557.58
Rec Center Fund Checking	212,561.27	228,177.07	-15,615.80
Total Alpine Bank-Total Funds	2,179,731.44	1,275,289.95	904,441.49
ColoTrust			
ColoTrust-Golf	424,976.51	414,222.91	10,753.60
ColoTrust-Rec	793,758.70	773,673.48	20,085.22
ColoTrust General Fund	3,211,054.70	3,129,802.14	81,252.56
Total ColoTrust	4,429,789.91	4,317,698.53	112,091.38
Golf Club Deposits Clearing	23,524.16	0.00	23,524.16
Total Checking/Savings	6,633,045.51	5,592,988.48	1,040,057.03
Other Current Assets			
Inventory			
Callahan's at Battlement Mesa	18,842.70	22,214.87	-3,372.17
Golf Shop Inventory	71,961.28	29,521.58	42,439.70
Rec Inventory	2,333.46	2,848.85	-515.39
Total Inventory	93,137.44	54,585.30	38,552.14
Petty Cash	2,390.60	2,269.60	121.00
Property Taxes Receivable	2,282,167.00	2,282,167.00	0.00
Total Other Current Assets	2,377,695.04	2,339,021.90	38,673.14
Total Current Assets	9,010,740.55	7,932,010.38	1,078,730.17
Fixed Assets			
FIXED ASSETS			
BUTLER BUILDING - 85 SIPPRELLE	408,830.39	408,830.39	0.00
GOLF COURSE	7,348,647.60	7,348,647.60	0.00
PARK & REC DIVISION	3,366,090.61	3,366,090.61	0.00
REC CENTER	3,688,295.06	3,688,295.06	0.00
Total FIXED ASSETS	14,811,863.66	14,811,863.66	0.00
LESS ACCUMULATED DEPRECIATION	-3,180,810.12	-3,180,810.12	0.00
Total Fixed Assets	11,631,053.54	11,631,053.54	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	20,761,785.40	19,683,055.23	1,078,730.17

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LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	41,633.78	56,028.83	-14,395.05
Credit Cards	11,042.42	3,701.28	7,341.14
Other Current Liabilities			
Deferred Property Taxes	2,282,167.00	2,282,167.00	0.00
Payroll Liabilities	96,995.84	155,478.31	-58,482.47
Property Taxes Payable	0.00	1,365.07	-1,365.07
Sales Tax Payable	5,216.49	6,889.57	-1,673.08
TABOR 3%	134,783.00	134,783.00	0.00
Total Other Current Liabilities	2,519,162.33	2,580,682.95	-61,520.62
Total Current Liabilities	2,571,838.53	2,640,413.06	-68,574.53
Total Liabilities	2,571,838.53	2,640,413.06	-68,574.53
Equity			
Fund Balances Unrestricted	5,549,814.83	3,781,645.91	1,768,168.92
Invested in capital assets	11,627,610.34	11,634,995.09	-7,384.75
TABOR RESTRICTED	-134,783.00	-134,783.00	0.00
Net Income	1,147,304.70	1,760,784.17	-613,479.47
Total Equity	18,189,946.87	17,042,642.17	1,147,304.70
TOTAL LIABILITIES & EQUITY	20,761,785.40	19,683,055.23	1,078,730.17