

Parachute Battlement Mesa Park & Rec District

Statement of Net Position

As of October 31, 2025 December 31, 2024

	Oct 31, 25	Dec 31, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Alpine Bank-Total Funds			
1010 · Conservation Trust Checking	49,128.14	29,100.40	20,027.74
1020 · General Fund Checking	100,361.64	101,325.99	-964.35
1030 · Golf Course Fund Checking	413,950.84	94,714.14	319,236.70
1040 · Rec Center Fund Checking	165,130.21	228,177.07	-63,046.86
1050 · General Fund Money Market	1,005,804.80	821,972.35	183,832.45
Total 1000 · Alpine Bank-Total Funds	1,734,375.63	1,275,289.95	459,085.68
1100 · ColoTrust			
1110 · ColoTrust General Fund	3,246,132.68	3,129,802.14	116,330.54
1120 · ColoTrust-Golf	429,619.04	414,222.91	15,396.13
1130 · ColoTrust-Rec	802,429.85	773,673.48	28,756.37
Total 1100 · ColoTrust	4,478,181.57	4,317,698.53	160,483.04
1150 · Golf Club Deposits Clearing	0.00	0.00	0.00
Total Checking/Savings	6,212,557.20	5,592,988.48	619,568.72
Other Current Assets			
1160 · Petty Cash	2,390.60	2,269.60	121.00
1200 · Inventory	93,137.44	54,585.30	38,552.14
1300 · 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	8,590,252.24	7,932,010.38	658,241.86
Fixed Assets			
1400 · FIXED ASSETS			
1440 · GOLF COURSE	7,134,785.28	7,134,785.28	0.00
1500 · PARK & REC DIVISION	3,165,006.37	3,165,006.37	0.00
1550 · REC CENTER	3,660,958.07	3,660,958.07	0.00
Total 1400 · FIXED ASSETS	13,960,749.72	13,960,749.72	0.00
1650 · LESS ACCUMULATED DEPRECIATION	-2,944,156.18	-2,944,156.18	0.00
Total Fixed Assets	11,016,593.54	11,016,593.54	0.00
Other Assets			
1910 · 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	19,726,837.09	19,068,595.23	658,241.86
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
2010 Accounts Payable	39,615.85	56,172.13	-16,556.28
2110 Credit Cards	18,363.31	3,701.28	14,662.03
Other Current Liabilities			

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2200 · Payroll Liabilities	111,209.17	155,424.31	-44,215.14
2330 · Deferred Property Taxes	2,282,167.00	2,282,167.00	0.00
2340 · Sales Tax Payable	6,512.24	6,889.57	-377.33
2350 · Property Taxes Payable	0.00	1,365.07	-1,365.07
2390 · TABOR 3%	170,600.00	170,600.00	0.00
Total Other Current Liabilities	<u>2,570,488.41</u>	<u>2,616,445.95</u>	<u>-45,957.54</u>
Total Current Liabilities	<u>2,628,467.57</u>	<u>2,676,319.36</u>	<u>-47,851.79</u>
Total Liabilities	2,628,467.57	2,676,319.36	-47,851.79
Equity			
3110 · Invested in Capital Assets	11,016,593.54	11,016,593.54	0.00
3122 · General Fund Unrestricted	3,857,706.00	3,857,706.00	0.00
3124 · Golf & Parks Fund Unrestricted	642,399.98	642,399.98	0.00
3126 · Recreation Fund Unrestricted	824,813.02	824,813.02	0.00
3130 · TABOR RESTRICTED	-170,600.00	-170,600.00	0.00
Net Income	927,456.98	221,363.33	706,093.65
Total Equity	<u>17,098,369.52</u>	<u>16,392,275.87</u>	<u>706,093.65</u>
TOTAL LIABILITIES & EQUITY	<u><u>19,726,837.09</u></u>	<u><u>19,068,595.23</u></u>	<u><u>658,241.86</u></u>