

Parachute Battlement Mesa Park & Rec District

Statement of Net Position

As of November 30, 2025 December 31, 2024

	Nov 30, 25	Dec 31, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Alpine Bank-Total Funds			
1010 · Conservation Trust Checking	49,439.61	29,100.40	20,339.21
1020 · General Fund Checking	127,381.16	101,325.99	26,055.17
1030 · Golf Course Fund Checking	217,708.19	94,714.14	122,994.05
1040 · Rec Center Fund Checking	238,098.00	228,177.07	9,920.93
1050 · General Fund Money Market	1,020,939.94	821,972.35	198,967.59
Total 1000 · Alpine Bank-Total Funds	1,653,566.90	1,275,289.95	378,276.95
1100 · ColoTrust			
1110 · ColoTrust General Fund	3,258,012.62	3,129,802.14	128,210.48
1120 · ColoTrust-Golf	431,164.88	414,222.91	16,941.97
1130 · ColoTrust-Rec	805,317.07	773,673.48	31,643.59
Total 1100 · ColoTrust	4,494,494.57	4,317,698.53	176,796.04
Total Checking/Savings	6,148,061.47	5,592,988.48	555,072.99
Other Current Assets			
1160 · Petty Cash	2,390.60	2,269.60	121.00
1200 · Inventory			
1210 · Callahan's at Battlement Mesa	13,872.15	22,214.87	-8,342.72
1250 · Golf Shop Inventory	38,804.11	29,521.58	9,282.53
1275 · Rec Inventory	1,828.54	2,848.85	-1,020.31
Total 1200 · Inventory	54,504.80	54,585.30	-80.50
1300 · Property Taxes Receivable	2,282,167.00	2,282,167.00	0.00
Total Other Current Assets	2,339,062.40	2,339,021.90	40.50
Total Current Assets	8,487,123.87	7,932,010.38	555,113.49
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	19,623,708.72	19,068,595.23	555,113.49
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	81,550.27	56,172.13	25,378.14
Credit Cards	10,426.24	3,701.28	6,724.96
Other Current Liabilities			
2200 · Payroll Liabilities	105,952.99	155,424.31	-49,471.32
2330 · Deferred Property Taxes	2,282,167.00	2,282,167.00	0.00

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2340 · Sales Tax Payable	9,102.79	6,889.57	2,213.22
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	2,567,822.78	2,616,445.95	-48,623.17
Total Current Liabilities	2,659,799.29	2,676,319.36	-16,520.07
Total Liabilities	2,659,799.29	2,676,319.36	-16,520.07
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	792,996.89	221,363.33	571,633.56
Total Equity	16,963,909.43	16,392,275.87	571,633.56
TOTAL LIABILITIES & EQUITY	19,623,708.72	19,068,595.23	555,113.49