

Parachute/Battlement Mesa Park & Recreation District

Statement of Net Position

As of January 31, 2026 and December 31, 2025

	Jan 31, 26	Dec 31, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Alpine Bank-Total Funds			
1010 · Conservation Trust Checking	57,875.26	57,692.10	183.16
1020 · General Fund Checking	101,711.61	111,400.75	-9,689.14
1030 · Golf Course Fund Checking	100,792.07	212,964.81	-112,172.74
1040 · Rec Center Fund Checking	246,155.32	235,235.70	10,919.62
1050 · General Fund Money Market	410,286.28	748,649.23	-338,362.95
Total 1000 · Alpine Bank-Total Funds	916,820.54	1,365,942.59	-449,122.05
1100 · ColoTrust			
1110 · ColoTrust General Fund	3,279,567.71	3,268,916.28	10,651.43
1120 · ColoTrust-Golf	433,916.71	432,507.03	1,409.68
1130 · ColoTrust-Rec	810,456.23	807,823.24	2,632.99
Total 1100 · ColoTrust	4,523,940.65	4,509,246.55	14,694.10
1150 · Golf Club Deposits Clearing	5,285.26	0.00	5,285.26
Total Checking/Savings	5,446,046.45	5,875,189.14	-429,142.69
Other Current Assets			
1160 · Petty Cash	2,390.60	2,390.60	0.00
1200 · Inventory			
1210 · Callahan's at Battlement Mesa	29,215.53	27,979.62	1,235.91
1250 · Golf Shop Inventory	57,481.51	38,190.19	19,291.32
1275 · Rec Inventory	1,925.49	2,069.19	-143.70
Total 1200 · Inventory	88,622.53	68,239.00	20,383.53
1300 · Property Taxes Receivable	1,574,447.76	1,574,447.76	0.00
Total Other Current Assets	1,665,460.89	1,645,077.36	20,383.53
Total Current Assets	7,111,507.34	7,520,266.50	-408,759.16
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)	183,833.33	183,833.33	0.00
1940 · Prepaid Expenses	0.00	450.00	-450.00
1950 · Prepaid Insurance	0.00	67,974.00	-67,974.00
Total Other Assets	183,833.33	252,257.33	-68,424.00
TOTAL ASSETS	18,311,934.21	18,789,117.37	-477,183.16
LIABILITIES & EQUITY			

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	<u>Jan 31, 26</u>	<u>Dec 31, 25</u>	<u>\$ Change</u>
Liabilities			
Current Liabilities			
Accounts Payable	34,620.24	213,403.81	-178,783.57
Credit Cards	15,285.57	92.67	15,192.90
Other Current Liabilities			
2200 · Payroll Liabilities	116,706.80	169,672.13	-52,965.33
2330 · Deferred Property Taxes	1,574,447.76	1,574,447.76	0.00
2340 · Sales Tax Payable	4,984.04	10,591.97	-5,607.93
2390 · TABOR 3%	170,600.00	170,600.00	0.00
Total Other Current Liabilities	<u>1,866,738.60</u>	<u>1,925,311.86</u>	<u>-58,573.26</u>
Total Current Liabilities	<u>1,916,644.41</u>	<u>2,138,808.34</u>	<u>-222,163.93</u>
Total Liabilities	<u>1,916,644.41</u>	<u>2,138,808.34</u>	<u>-222,163.93</u>
Equity			
3110 · Invested in Capital Assets	11,016,593.54	11,016,593.54	0.00
3120 · Prior Yr Unalloc Fund Balances	479,396.49	0.00	479,396.49
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	-255,019.23	479,396.49	-734,415.72
Total Equity	<u>16,395,289.80</u>	<u>16,650,309.03</u>	<u>-255,019.23</u>
TOTAL LIABILITIES & EQUITY	<u><u>18,311,934.21</u></u>	<u><u>18,789,117.37</u></u>	<u><u>-477,183.16</u></u>