

Parachute Battlement Mesa Park & Rec District

Statement of Net Position

As of February 28, 2026 and December 31, 2025

	Feb 28, 26	Dec 31, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Alpine Bank-Total Funds			
1010 · Conservation Trust Checking	56,733.10	57,692.10	-959.00
1020 · General Fund Checking	195,621.19	111,400.75	84,220.44
1030 · Golf Course Fund Checking	117,503.34	219,993.35	-102,490.01
1040 · Rec Center Fund Checking	175,637.62	235,235.70	-59,598.08
1050 · General Fund Money Market	410,286.28	748,649.23	-338,362.95
Total 1000 · Alpine Bank-Total Funds	955,781.53	1,372,971.13	-417,189.60
1100 · ColoTrust			
1110 · ColoTrust General Fund	3,288,152.66	3,267,953.96	20,198.70
1120 · ColoTrust-Golf	435,180.29	432,507.03	2,673.26
1130 · ColoTrust-Rec	812,817.00	807,823.95	4,993.05
Total 1100 · ColoTrust	4,536,149.95	4,508,284.94	27,865.01
1150 · Golf Club Deposits Clearing	-4,042.58	0.00	-4,042.58
Total Checking/Savings	5,487,888.90	5,881,256.07	-393,367.17
Other Current Assets			
1160 · Petty Cash	2,390.60	2,390.60	0.00
1200 · Inventory			
1210 · Callahan's at Battlement Mesa	24,205.92	27,979.62	-3,773.70
1250 · Golf Shop Inventory	98,606.98	38,190.19	60,416.79
1275 · Rec Inventory	2,163.20	2,069.19	94.01
Total 1200 · Inventory	124,976.10	68,239.00	56,737.10
1300 · Property Taxes Receivable	1,574,447.76	1,574,447.76	0.00
Total Other Current Assets	1,701,814.46	1,645,077.36	56,737.10
Total Current Assets	7,189,703.36	7,526,333.43	-336,630.07
Fixed Assets			
1400 · FIXED ASSETS			
1440 · GOLF COURSE	7,476,156.48	7,476,156.48	0.00
1500 · PARK & REC DIVISION	3,364,338.54	3,364,338.54	0.00
1550 · REC CENTER	3,880,594.82	3,880,594.82	0.00
Total 1400 · FIXED ASSETS	14,721,089.84	14,721,089.84	0.00
1650 · LESS ACCUMULATED DEPRECIATION	-3,590,687.18	-3,590,687.18	0.00
Total Fixed Assets	11,130,402.66	11,130,402.66	0.00
Other Assets			
1910 · 2024-25 MASTER PLAN (15 YR)			
1911 · Less Accumulated Amortization	-12,256.00	-12,256.00	0.00
1910 · 2024-25 MASTER PLAN (15 YR) - Other	183,833.33	183,833.33	0.00
Total 1910 · 2024-25 MASTER PLAN (15 YR)	171,577.33	171,577.33	0.00
1940 · Prepaid Expenses	0.00	450.00	-450.00

Parachute Battlement Mesa Park & Rec District

Statement of Net Position

As of February 28, 2026 and December 31, 2025

	Feb 28, 26	Dec 31, 25	\$ Change
1950 · Prepaid Insurance	0.00	67,974.00	-67,974.00
Total Other Assets	171,577.33	240,001.33	-68,424.00
TOTAL ASSETS	18,491,683.35	18,896,737.42	-405,054.07
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2010 · Accounts Payable	168,905.82	213,905.42	-44,999.60
Total Accounts Payable	168,905.82	213,905.42	-44,999.60
Credit Cards			
2110 · Credit Cards			
2112 · Alpine Bank	517.13	0.00	517.13
2114 · American Express	4,087.84	0.00	4,087.84
Total 2110 · Credit Cards	4,604.97	0.00	4,604.97
Total Credit Cards	4,604.97	0.00	4,604.97
Other Current Liabilities			
2200 · Payroll Liabilities	131,756.54	169,676.13	-37,919.59
2330 · Deferred Property Taxes	1,574,447.76	1,574,447.76	0.00
2340 · Sales Tax Payable	1,019.52	6,507.50	-5,487.98
2390 · TABOR 3%	170,600.00	170,600.00	0.00
Total Other Current Liabilities	1,877,823.82	1,921,231.39	-43,407.57
Total Current Liabilities	2,051,334.61	2,135,136.81	-83,802.20
Total Liabilities	2,051,334.61	2,135,136.81	-83,802.20
Equity			
3110 · Invested in Capital Assets	11,016,593.54	11,016,593.54	0.00
3120 · Prior Yr Unalloc Fund Balances	590,688.07	0.00	590,688.07
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	-321,251.87	590,688.07	-911,939.94
Total Equity	16,440,348.74	16,761,600.61	-321,251.87
TOTAL LIABILITIES & EQUITY	18,491,683.35	18,896,737.42	-405,054.07