

Parachute Battlement Mesa Park & Rec District

Statement of Net Position

As of March 31, 2026 and December 31, 2025

	Mar 31, 26	Dec 31, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Alpine Bank-Total Funds			
1010 · Conservation Trust Checking	65,291.20	57,692.10	7,599.10
1020 · General Fund Checking	167,168.64	111,400.75	55,767.89
1030 · Golf Course Fund Checking	272,128.38	221,060.57	51,067.81
1040 · Rec Center Fund Checking	174,420.92	235,235.70	-60,814.78
1050 · General Fund Money Market	35,286.28	748,649.23	-713,362.95
Total 1000 · Alpine Bank-Total Funds	714,295.42	1,374,038.35	-659,742.93
1100 · ColoTrust			
1110 · ColoTrust General Fund	3,298,670.60	3,267,953.96	30,716.64
1120 · ColoTrust-Golf	436,572.31	432,507.03	4,065.28
1130 · ColoTrust-Rec	815,417.00	807,823.95	7,593.05
Total 1100 · ColoTrust	4,550,659.91	4,508,284.94	42,374.97
Total Checking/Savings	5,264,955.33	5,882,323.29	-617,367.96
Other Current Assets			
1160 · Petty Cash	2,390.60	2,390.60	0.00
1200 · Inventory			
1210 · Callahan's at Battlement Mesa			
1212 · Food	13,156.41	11,988.59	1,167.82
1214 · Liquor & Beer	9,077.58	15,991.03	-6,913.45
Total 1210 · Callahan's at Battlement Mesa	22,233.99	27,979.62	-5,745.63
1250 · Golf Shop Inventory			
1252 · Golf Balls/Gloves	22,642.64	0.00	22,642.64
1254 · Hard Goods	44,320.76	16,347.83	27,972.93
1256 · Soft Goods	32,093.42	21,842.36	10,251.06
1258 · Hats/Misc	7,140.91	0.00	7,140.91
Total 1250 · Golf Shop Inventory	106,197.73	38,190.19	68,007.54
1275 · Rec Inventory	2,776.34	2,069.19	707.15
Total 1200 · Inventory	131,208.06	68,239.00	62,969.06
1300 · Property Taxes Receivable	1,574,447.76	1,574,447.76	0.00
Total Other Current Assets	1,708,046.42	1,645,077.36	62,969.06
Total Current Assets	6,973,001.75	7,527,400.65	-554,398.90
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

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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)	171,577.33	171,577.33	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	171,577.33	240,001.33	-68,424.00
TOTAL ASSETS	18,274,981.74	18,897,804.64	-622,822.90
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2010 · Accounts Payable	96,568.48	210,218.77	-113,650.29
Total Accounts Payable	96,568.48	210,218.77	-113,650.29
Credit Cards			
2110 · Credit Cards			
2112 · Alpine Bank	9,984.46	0.00	9,984.46
2114 · American Express	9,280.90	0.00	9,280.90
Total 2110 · Credit Cards	19,265.36	0.00	19,265.36
Total Credit Cards	19,265.36	0.00	19,265.36
Other Current Liabilities			
2200 · Payroll Liabilities	112,685.77	169,676.13	-56,990.36
2330 · Deferred Property Taxes	1,574,447.76	1,574,447.76	0.00
2340 · Sales Tax Payable	2,784.45	6,507.50	-3,723.05
2390 · TABOR 3%	170,600.00	170,600.00	0.00
Total Other Current Liabilities	1,860,517.98	1,921,231.39	-60,713.41
Total Current Liabilities	1,976,351.82	2,131,450.16	-155,098.34
Total Liabilities	1,976,351.82	2,131,450.16	-155,098.34
Equity			
3110 · Invested in Capital Assets	11,564,887.54	11,564,887.54	0.00
3120 · Prior Yr Unalloc Fund Balances	47,147.94	-548,294.00	595,441.94
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	-467,724.56	595,441.94	-1,063,166.50
Total Equity	16,298,629.92	16,766,354.48	-467,724.56
TOTAL LIABILITIES & EQUITY	18,274,981.74	18,897,804.64	-622,822.90