Parachute Battlement Mesa Park & Rec District
Statement of Net Position
As of September 30, 2026 and December 31, 2025

	Sep 30, 26	Dec 31, 25	$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Alpine Bank-Total Funds			
1010 · Conservation Trust Checking	77,963.20	57,692.10	20,271.10
1020 · General Fund Checking	37,506.30	111,400.75	-73,894.45
1030 · Golf Course Fund Checking	441,174.52	221,060.57	220,113.95
1040 · Rec Center Fund Checking	81,278.76	235,235.70	-153,956.94
1050 · General Fund Money Market	277,243.52	748,649.23	-471,405.71
Total 1000 · Alpine Bank-Total Funds	915,166.30	1,374,038.35	-458,872.05
1100 · ColoTrust			
1110 · ColoTrust General Fund	2,652,517.62	3,267,953.96	-615,436.34
1120 · ColoTrust-Golf	444,942.60	432,507.03	12,435.57
1130 · ColoTrust-Rec	429,854.31	807,823.95	-377,969.64
Total 1100 · ColoTrust	3,527,314.53	4,508,284.94	-980,970.41
1150 · Golf Club Deposits Clearing	-29,817.26	0.00	-29,817.26
Total Checking/Savings	4,412,663.57	5,882,323.29	-1,469,659.72
Other Current Assets			
1160 · Petty Cash			
1162 · Petty Cash Golf Course	1,400.00	1,400.00	0.00
1164 · Petty Cash P&R	200.00	200.00	0.00
1166 · Petty Cash Rec Center	790.60	790.60	0.00
Total 1160 · Petty Cash	2,390.60	2,390.60	0.00
1200 · Inventory			
1210 · Callahan's at Battlement Mesa			
1212 · Food	10,944.47	11,988.59	-1,044.12
1214 · Liquor & Beer	20,539.45	15,991.03	4,548.42
Total 1210 · Callahan's at Battlement Mesa	31,483.92	27,979.62	3,504.30
1250 · Golf Shop Inventory			
1252 · Golf Balls/Gloves	18,215.27	0.00	18,215.27
1254 · Hard Goods	37,030.96	16,347.83	20,683.13
1256 · Soft Goods	19,219.69	21,842.36	-2,622.67
1258 · Hats/Misc	7,307.96	0.00	7,307.96
Total 1250 · Golf Shop Inventory	81,773.88	38,190.19	43,583.69
1275 · Rec Inventory	2,028.34	2,069.19	-40.85
Total 1200 · Inventory	115,286.14	68,239.00	47,047.14
1300 · Property Taxes Receivable	1,574,447.76	1,574,447.76	0.00
Total Other Current Assets	1,692,124.50	1,645,077.36	47,047.14
Total Current Assets	6,104,788.07	7,527,400.65	-1,422,612.58
Fixed Assets			
1400 · FIXED ASSETS			
1440 · GOLF COURSE	7,673,336.01	7,476,156.48	197,179.53
1500 · PARK & REC DIVISION	3,364,338.54	3,364,338.54	0.00
1550 · REC CENTER	4,056,704.32	3,880,594.82	176,109.50
Total 1400 · FIXED ASSETS	15,094,378.87	14,721,089.84	373,289.03
1650 · LESS ACCUMULATED DEPRECIATION	-3,590,687.18	-3,590,687.18	0.00
Total Fixed Assets	11,503,691.69	11,130,402.66	373,289.03
Other Assets			
1940 · Prepaid Expenses	0.00	450.00	-450.00
1950 · Prepaid Insurance	0.00	67,974.00	-67,974.00
Total Other Assets	0.00	68,424.00	-68,424.00
TOTAL ASSETS	17,608,479.76	18,726,227.31	-1,117,747.55
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			

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2010 · Accounts Payable	289,986.40	210,218.77	79,767.63
Total Accounts Payable	289,986.40	210,218.77	79,767.63
Credit Cards			
2110 · Credit Cards			
2112 · Alpine Bank	-27,216.17	0.00	-27,216.17
2114 · American Express	-2,760.49	0.00	-2,760.49
2110 · Credit Cards - Other	-8,057.74	0.00	-8,057.74
Total 2110 · Credit Cards	-38,034.40	0.00	-38,034.40
Total Credit Cards	-38,034.40	0.00	-38,034.40
Other Current Liabilities			
2200 · Payroll Liabilities	89,531.44	169,676.13	-80,144.69
2330 · Deferred Property Taxes	1,574,447.76	1,574,447.76	0.00
2340 · Sales Tax Payable	7,878.20	6,507.50	1,370.70
2390 · TABOR 3%	170,600.00	170,600.00	0.00
Total Other Current Liabilities	1,842,457.40	1,921,231.39	-78,773.99
Total Current Liabilities	2,094,409.40	2,131,450.16	-37,040.76
Total Liabilities	2,094,409.40	2,131,450.16	-37,040.76
Equity			
3110 · Invested in Capital Assets	11,564,887.54	11,564,887.54	0.00
3120 · Prior Yr Unalloc Fund Balances	-124,429.39	-548,294.00	423,864.61
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	-1,080,706.79	423,864.61	-1,504,571.40
Total Equity	15,514,070.36	16,594,777.15	-1,080,706.79
TOTAL LIABILITIES & EQUITY	17,608,479.76	18,726,227.31	-1,117,747.55