

Parachute Battlement Mesa Park & Rec District
Statement of Net Position
As of April 30, 2023 and 2022

Accrual Basis

	Apr 30, 23	Apr 30, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds	1,752,372.11	1,142,344.93	610,027.18
ColoTrust	3,951,851.11	3,993,445.94	-41,594.83
Total Checking/Savings	5,704,223.22	5,135,790.87	568,432.35
Accounts Receivable			
Accounts Receivable	1,414.04	0.00	1,414.04
Total Accounts Receivable	1,414.04	0.00	1,414.04
Other Current Assets			
Inventory	88,960.22	51,729.42	37,230.80
Petty Cash	1,569.60	1,369.60	200.00
Property Taxes Receivable	2,829,880.00	1,593,150.52	1,236,729.48
Rec Inventory	1,581.94	1,543.33	38.61
Total Other Current Assets	2,921,991.76	1,647,792.87	1,274,198.89
Total Current Assets	8,627,629.02	6,783,583.74	1,844,045.28
Fixed Assets			
COMMUNITY PARK	1,771,795.34	1,807,270.34	-35,475.00
DAISY DITCH	9,204.42	9,204.42	0.00
GOLF COURSE	4,642,880.40	4,806,026.79	-163,146.39
PARK & REC DIVISION	464,883.00	471,508.00	-6,625.00
PBM Trail	256,291.05	266,051.05	-9,760.00
REC CENTER	1,937,284.39	1,722,644.62	214,639.77
Total Fixed Assets	9,082,338.60	9,082,705.22	-366.62
TOTAL ASSETS	17,709,967.62	15,866,288.96	1,843,678.66
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	265,767.41	0.00	265,767.41
Total Accounts Payable	265,767.41	0.00	265,767.41

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Credit Cards	0.00	10,788.90	-10,788.90
Other Current Liabilities			
Deferred Property Taxes	2,829,880.00	1,593,150.52	1,236,729.48
Payroll Liabilities	6,438.55	13,284.16	-6,845.61
Restaurant Security Deposit	1,380.00	1,150.00	230.00
Sales Tax Payable	38.83	-1,017.77	1,056.60
TABOR 3%	50,000.00	50,000.00	0.00
Total Other Current Liabilities	2,887,737.38	1,656,566.91	1,231,170.47
Total Current Liabilities	3,153,504.79	1,667,355.81	1,486,148.98
Total Liabilities	3,153,504.79	1,667,355.81	1,486,148.98
Equity			
Opening Balance Equity	-2,877,719.62	-2,877,719.62	0.00
Opening Balance Equity	6,134,198.59	6,134,198.59	0.00
Prior Period Adjustments	-5,318.43	0.00	-5,318.43
Retained Earnings	10,365,009.46	10,237,992.80	127,016.66
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00
Net Income	990,292.83	754,461.38	235,831.45
Total Equity	14,556,462.83	14,198,933.15	357,529.68
TOTAL LIABILITIES & EQUITY	17,709,967.62	15,866,288.96	1,843,678.66