

Parachute Battlement Mesa Park & Rec District  
Statement of Net Position

Accrual Basis

As of May 31, 2023 and December 31, 2022

	May 31, 23	Dec 31, 22	\$ Change
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
Alpine Bank-Total Funds	1,511,821.96	275,509.56	1,236,312.40
ColoTrust	3,969,166.28	4,263,079.54	-293,913.26
Total Checking/Savings	5,480,988.24	4,538,589.10	942,399.14
Other Current Assets			
Inventory	90,699.56	31,029.24	59,670.32
Petty Cash	1,569.60	1,569.60	0.00
Property Taxes Receivable	2,829,880.00	2,829,880.00	0.00
Rec Inventory	1,581.94	1,754.71	-172.77
Total Other Current Assets	2,923,731.10	2,864,233.55	59,497.55
Total Current Assets	8,404,719.34	7,402,822.65	1,001,896.69
Fixed Assets			
COMMUNITY PARK	1,771,795.34	1,771,795.34	0.00
DAISY DITCH	9,204.42	9,204.42	0.00
GOLF COURSE	4,643,585.40	4,642,880.40	705.00
PARK & REC DIVISION	464,883.00	464,883.00	0.00
PBM Trail	256,291.05	256,291.05	0.00
REC CENTER	1,942,098.38	1,930,284.39	11,813.99
Total Fixed Assets	9,087,857.59	9,075,338.60	12,518.99
<b>TOTAL ASSETS</b>	<b>17,492,576.93</b>	<b>16,478,161.25</b>	<b>1,014,415.68</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	86,620.12	0.00	86,620.12
Total Accounts Payable	86,620.12	0.00	86,620.12
Credit Cards			
Credit Cards	707.65	5,364.38	-4,656.73
Total Credit Cards	707.65	5,364.38	-4,656.73
Other Current Liabilities			
Deferred Property Taxes	2,829,880.00	2,829,880.00	0.00
Payroll Liabilities	4,640.93	19,899.13	-15,258.20
Restaurant Security Deposit	1,380.00	1,380.00	0.00
Sales Tax Payable	491.38	149.31	342.07

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TABOR 3%	50,000.00	50,000.00	0.00
Total Other Current Liabilities	2,886,392.31	2,901,308.44	-14,916.13
Total Current Liabilities	2,973,720.08	2,906,672.82	67,047.26
Total Liabilities	2,973,720.08	2,906,672.82	67,047.26
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
Retained Earnings	10,365,009.46	10,234,675.80	130,333.66
TABOR RESTRICTED	-50,000.00	-50,000.00	0.00
Net Income	947,368.42	130,333.66	817,034.76
Total Equity	14,518,856.85	13,571,488.43	947,368.42
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>17,492,576.93</b>	<b>16,478,161.25</b>	<b>1,014,415.68</b>