

Parachute Battlement Mesa Park & Rec District
Statement of Net Position
As of August 31, 2023 and December 31, 2022

Accrual Basis

| | Aug 31, 23 | Dec 31, 22 | \$ Change |
|---------------------------------|----------------------|----------------------|---------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| Alpine Bank-Total Funds | 1,805,254.09 | 275,509.56 | 1,529,744.53 |
| ColoTrust | 4,022,755.22 | 4,263,079.54 | -240,324.32 |
| Total Checking/Savings | 5,828,009.31 | 4,538,589.10 | 1,289,420.21 |
| Accounts Receivable | | | |
| Accounts Receivable | 206,160.99 | 0.00 | 206,160.99 |
| Total Accounts Receivable | 206,160.99 | 0.00 | 206,160.99 |
| Other Current Assets | | | |
| Inventory | 62,764.82 | 31,029.24 | 31,735.58 |
| 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 | 1,754.30 | 1,754.71 | -0.41 |
| Total Other Current Assets | 2,895,968.72 | 2,864,233.55 | 31,735.17 |
| Total Current Assets | 8,930,139.02 | 7,402,822.65 | 1,527,316.37 |
| Fixed Assets | 9,070,782.62 | 9,075,338.60 | -4,555.98 |
| TOTAL ASSETS | 18,000,921.64 | 16,478,161.25 | 1,522,760.39 |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | 25,559.90 | 236.11 | 25,323.79 |
| Credit Cards | 2,532.80 | 5,364.38 | -2,831.58 |
| Other Current Liabilities | | | |
| Deferred Property Taxes | 2,829,880.00 | 2,829,880.00 | 0.00 |
| Payroll Liabilities | 14,830.40 | 19,899.13 | -5,068.73 |
| Restaurant Security Deposit | 1,380.00 | 1,380.00 | 0.00 |
| Sales Tax Payable | 1,902.84 | 149.31 | 1,753.53 |
| TABOR 3% | 85,900.00 | 85,900.00 | 0.00 |
| Total Other Current Liabilities | 2,933,893.24 | 2,937,208.44 | -3,315.20 |
| Total Current Liabilities | 2,961,985.94 | 2,942,808.93 | 19,177.01 |

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| Total Liabilities | 2,961,985.94 | 2,942,808.93 | 19,177.01 |
| Equity | | | |
| Fund Balances Unrestricted | 4,545,913.00 | 4,403,863.57 | 142,049.43 |
| Invested in capital assets | 9,075,339.32 | 9,075,339.32 | 0.00 |
| TABOR RESTRICTED | -85,900.00 | -85,900.00 | 0.00 |
| Net Income | 1,503,583.38 | 142,049.43 | 1,361,533.95 |
| Total Equity | 15,038,935.70 | 13,535,352.32 | 1,503,583.38 |
| TOTAL LIABILITIES & EQUITY | 18,000,921.64 | 16,478,161.25 | 1,522,760.39 |