

ASSOCIATION FOR THE PRESERVATION OF THE ENO RIVER VALLEY, INC.

Statements of Financial Position

December 31, 2023 and 2022

Assets	<u>2023</u>	<u>2022</u>
Current assets:		
Cash and cash equivalents	\$ 293,344	\$ 980,018
Accounts receivable	4,211	17,809
Promises to give	-	59,610
Prepaid expenses	<u>-</u>	<u>5,104</u>
Total current assets	297,555	1,062,541
Properties and equipment, net	417,075	440,432
Other assets:		
Designated cash	25,443	27,636
Designated investments	741,222	-
Restricted cash	54,594	1,731,643
Restricted investments	1,915,403	327,381
Conservancy land and easements	<u>8,250,394</u>	<u>8,250,394</u>
Total other assets	<u>10,987,056</u>	<u>10,337,054</u>
Total assets	<u>\$ 11,701,686</u>	<u>\$ 11,840,027</u>

Liabilities and Net Assets	<u>2023</u>	<u>2022</u>
Current liabilities:		
Accounts payable	\$ 19,480	\$ 15,474
Accrued payroll	22,308	8,596
Accrued expenses	<u>756</u>	<u>372</u>
Total liabilities	42,544	24,442
Net Assets:		
Net assets without donor restrictions:		
Board designated	73,000	73,000
Undesignated net assets	<u>9,256,494</u>	<u>9,563,950</u>
Total net assets without donor restrictions	9,329,494	9,636,950
Net assets with donor restrictions	<u>2,329,648</u>	<u>2,178,635</u>
Total net assets	<u>11,659,142</u>	<u>11,815,585</u>
Total liabilities and net assets	<u>\$ 11,701,686</u>	<u>\$ 11,840,027</u>