

**BATTLEMENT MESA METROPOLITAN  
DISTRICT ACCOUNTING  
MANAGER REPORT**

**APPROVED**

04-25-2024

**DATE:** April 25, 2024

**TO:** Board of Directors, Battlement Mesa Metro District

**FROM:** Brenda Locker, Accounting Manager

**BUSINESS CHECKING ACCOUNT:** Balance at the end of March is  
**\$149,058.07**

**MONEY MARKET:** This Money Market is earning 5.45%. Total funds in  
Money Market Account at the end of March is **\$58,714.33**

**Petty Cash Account has been closed**

**All CD's have been closed**

**COLOTRUST ACCOUNTS:** We have two accounts. **Plus** and **Prime**. **Plus**  
was earning an average of 5.4521% while **Prime** averaged 5.2411%. **Plus**  
account at the beginning of March was \$2,811,137.88. With accrued interest in  
the amount of \$12,800.96. I withdrew \$100,000 to cover expenses. Bringing our  
total funds at the end of March to **\$2,723,938.84**

BATTLEMENT MESA METRO DISTRICT  
BALANCE SHEET  
MARCH 31, 2024

WATER AND SEWER FUND

ASSETS

1-1020	CASH IN BANK - ALPINE CHECKING	149,058.07
1-1025	CASH IN BANK - ALPINE MM	58,714.33
1-1027	CASH IN BANK - COLOTRUST	2,723,938.84
1-1060	WORKING CASH	300.00
1-1150	ACCOUNTS RECEIVABLE	5,013.07
1-1155	ACCTS RECEIVABLE - WATER	132,912.60
1-1156	ACCTS RECEIVABLE - SEWER	79,775.93
1-1165	ACCOUNTS RECEIVABLE - NSF	1,435.22
1-1168	ACCOUNTS RECEIVABLE - BMSA	1,821.87
1-1169	ACCTS RECEIVABLE - UNAPPLIED	( 50.00)
1-1170	DUE (TO)/FROM OTHER FUNDS	( 133,858.46)
1-1171	ACCOUNTS RECEIVABLE BMNIO	554.67
1-1172	ACCOUNTS RECEIVABLE RESERVE	794.64
1-1540	CONSTRUCTION IN PROCESS	656,078.45
1-1541	BUILDINGS	427,842.62
1-1542	ADMIN OFFICE BUILDING	669,240.48
1-1544	LAND	150,000.00
1-1545	LAND IMPROVEMENTS	14,998.92
1-1550	WATER SYSTEM	5,253,080.55
1-1553	SEWER SYSTEM	5,723,382.23
1-1720	WATER EQUIPMENT	1,091,932.65
1-1723	SEWER EQUIPMENT	651,868.67
1-1970	ACCUMULATED DEP'N - WATER	( 4,980,239.17)
1-1973	ACCUMULATED DEP'N - SEWER	( 4,586,767.17)
1-1974	ACCUMULATED DEP'N - BUILDING	( 333,683.56)
1-1976	ACCUMULATED DEP'N - LAND IMPRO	( 1,499.90)
	<b>TOTAL ASSETS</b>	<b><u>7,776,625.53</u></b>

LIABILITIES AND EQUITY

LIABILITIES

1-2050	ACCOUNTS PAYABLE	( 107.00)
1-2070	CUSTOMER DEPOSITS PAYABLE	110.85
1-2090	WAGES PAYABLE	28,594.36
1-2100	FIT PAYABLE	( 2,665.58)
1-2110	FICA PAYABLE	11,319.92
1-2140	SIT PAYABLE	1,471.00
1-2240	RETIREMENT PAYABLE	2,876.30
1-2260	COMPENSATED ABSENCES	61,846.19
1-2280	AFLAC PAYABLE	650.84
1-2300	ADDITIONAL DEDUCTIONS PAYABLE	<u>.07</u>
	<b>TOTAL LIABILITIES</b>	<b>104,096.95</b>

FUND EQUITY

1-2800	ACCUMULATED EQUITY (DEFICIT)	7,768,604.04
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BATTLEMENT MESA METRO DISTRICT  
BALANCE SHEET  
MARCH 31, 2024

WATER AND SEWER FUND

UNAPPROPRIATED FUND BALANCE:		
REVENUE/EXPENDITURE - YTD	( 96,075.46)	
BALANCE - CURRENT DATE	( 96,075.46)	
TOTAL FUND EQUITY		<u>7,672,528.58</u>
TOTAL LIABILITIES AND EQUITY		<u><u>7,776,625.53</u></u>

BATTLEMENT MESA METRO DISTRICT  
 BALANCE SHEET  
 MARCH 31, 2024

PUBLIC WORKS FUND

ASSETS

2-1170	DUE (TO)/FROM OTHER FUNDS	63,547.02	
2-1200	PUBLIC WORKS EQUIPMENT	121,568.20	
2-1210	PUBLIC WORKS BUILDING	104,648.16	
2-1970	ACCUMULATED DEP'N - EQUIPMENT	( 112,277.62)	
2-1980	ACCUMULATED DEP'N - BUILDING	( 35,316.80)	
	<b>TOTAL ASSETS</b>		<u><u>142,168.96</u></u>

LIABILITIES AND EQUITY

LIABILITIES

2-2090	WAGES PAYABLE	528.00	
	<b>TOTAL LIABILITIES</b>		528.00

FUND EQUITY

2-2800	ACCUMULATED EQUITY (DEFICIT)	143,814.44	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE/EXPENDITURE - YTD	( 2,173.48)	
	<b>BALANCE - CURRENT DATE</b>	( 2,173.48)	
	<b>TOTAL FUND EQUITY</b>		<u>141,640.96</u>
	<b>TOTAL LIABILITIES AND EQUITY</b>		<u><u>142,168.96</u></u>

BATTLEMENT MESA METRO DISTRICT  
BALANCE SHEET  
MARCH 31, 2024

CONSERVATION TRUST FUND

<u>ASSETS</u>		
6-1170	DUE (TO)/FROM OTHER FUNDS	70,311.44
		70,311.44
	TOTAL ASSETS	70,311.44
<u>LIABILITIES AND EQUITY</u>		
<u>FUND EQUITY</u>		
6-2800	ACCUMULATED EQUITY (DEFICIT)	65,938.17
	UNAPPROPRIATED FUND BALANCE: REVENUE/EXPENDITURE - YTD	4,373.27
		4,373.27
	BALANCE - CURRENT DATE	4,373.27
	TOTAL FUND EQUITY	70,311.44
	TOTAL LIABILITIES AND EQUITY	70,311.44