

APPROVED
08/28/25

**BATTLEMENT MESA METROPOLITAN
DISTRICT ACCOUNTING
MANAGER REPORT**

DATE: August 28, 2025

TO: Board of Directors, Battlement Mesa Metro District

FROM: Brenda Locker, Accounting Manager

BUSINESS CHECKING ACCOUNT: Balance at the end of July was
\$25,741.20

MONEY MARKET: This Money Market is earning 4.00%. Total funds in
Money Market Account at the end of July was **\$65,329.69**
Accrued interest of \$238.79.

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 4.3719% while **Prime** averaged 4.2332%. **Plus**
account at the beginning of July was \$935,357.79. I withdrew \$100,000 to meet
expenses for plant improvements. With accrued interest in the amount of
\$3,191.86. Bringing our total funds at the end of July to **\$838,549.65**.

BATTLEMENT MESA METRO DISTRICT
BALANCE SHEET
JULY 31, 2025

WATER AND SEWER FUND

ASSETS

| | | | |
|--------------|--------------------------------|-----------------|--------------|
| 1-1020 | CASH IN BANK - ALPINE CHECKING | 25,741.20 | |
| 1-1025 | CASH IN BANK - ALPINE MM | 65,329.69 | |
| 1-1027 | CASH IN BANK - COLOTRUST | 838,549.65 | |
| 1-1060 | WORKING CASH | 300.00 | |
| 1-1150 | ACCOUNTS RECEIVABLE | 226,105.14 | |
| 1-1155 | ACCTS RECEIVABLE - WATER | 360,161.91 | |
| 1-1156 | ACCTS RECEIVABLE - SEWER | 91,010.96 | |
| 1-1165 | ACCOUNTS RECEIVABLE - NSF | 1,799.22 | |
| 1-1168 | ACCOUNTS RECEIVABLE - BMSA | 747.09 | |
| 1-1169 | ACCTS RECEIVABLE - UNAPPLIED | (520.00) | |
| 1-1170 | DUE (TO)/FROM OTHER FUNDS | (142,541.22) | |
| 1-1171 | ACCOUNTS RECEIVABLE BMNIO | 554.67 | |
| 1-1172 | ACCOUNTS RECEIVABLE RESERVE | 1,004.79 | |
| 1-1540 | CONSTRUCTION IN PROCESS | 288,171.75 | |
| 1-1541 | BUILDINGS | 434,299.95 | |
| 1-1542 | ADMIN OFFICE BUILDING | 728,762.92 | |
| 1-1544 | LAND | 150,000.00 | |
| 1-1545 | LAND IMPROVEMENTS | 183,562.67 | |
| 1-1550 | WATER SYSTEM | 5,665,332.51 | |
| 1-1553 | SEWER SYSTEM | 6,786,975.86 | |
| 1-1580 | SUSPENSE | 15.25 | |
| 1-1720 | WATER EQUIPMENT | 1,554,528.18 | |
| 1-1723 | SEWER EQUIPMENT | 1,151,218.49 | |
| 1-1970 | ACCUMULATED DEP'N - WATER | (4,551,034.33) | |
| 1-1973 | ACCUMULATED DEP'N - SEWER | (4,500,220.19) | |
| 1-1974 | ACCUMULATED DEP'N - BUILDING | (392,049.65) | |
| 1-1975 | ACCUM. DEPR-VEHICLE & EQUIP | (1,314,845.55) | |
| 1-1976 | ACCUMULATED DEP'N - LAND IMPRO | (21,356.06) | |
| TOTAL ASSETS | | | 7,631,604.90 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-------------------|-------------------------------|-------------|-----------|
| 1-2050 | ACCOUNTS PAYABLE | (125.86) | |
| 1-2060 | TRANSFER FROM BMMD - PD BENES | 11,991.52 | |
| 1-2070 | CUSTOMER DEPOSITS PAYABLE | 110.85 | |
| 1-2090 | WAGES PAYABLE | 16,357.14 | |
| 1-2100 | FIT PAYABLE | (5,689.46) | |
| 1-2110 | FICA PAYABLE | 5,689.46 | |
| 1-2140 | SIT PAYABLE | (2,477.00) | |
| 1-2240 | RETIREMENT PAYABLE | 172.20 | |
| 1-2260 | COMPENSATED ABSENCES | 49,669.93 | |
| 1-2280 | AFLAC PAYABLE | 462.60 | |
| 1-2300 | ADDITIONAL DEDUCTIONS PAYABLE | .07 | |
| TOTAL LIABILITIES | | | 76,161.45 |

FUND EQUITY

| | | | |
|--------|------------------------------|--------------|--|
| 1-2800 | ACCUMULATED EQUITY (DEFICIT) | 7,969,241.11 | |
|--------|------------------------------|--------------|--|

BATTLEMENT MESA METRO DISTRICT
BALANCE SHEET
JULY 31, 2025

WATER AND SEWER FUND

| | | |
|------------------------------|---------------|--------------|
| UNAPPROPRIATED FUND BALANCE: | | |
| REVENUE/EXPENDITURE - YTD | (413,797.66) | |
| | | |
| BALANCE - CURRENT DATE | (413,797.66) | |
| | | |
| TOTAL FUND EQUITY | | 7,555,443.45 |
| | | |
| TOTAL LIABILITIES AND EQUITY | | 7,631,604.90 |

BATTLEMENT MESA METRO DISTRICT
BALANCE SHEET
JULY 31, 2025

PUBLIC WORKS FUND

ASSETS

| | | | |
|--------------|-------------------------------|---------------|------------|
| 2-1150 | ACCOUNTS RECEIVABLE- PW | 5,775.00 | |
| 2-1170 | DUE (TO)/FROM OTHER FUNDS | 54,192.34 | |
| 2-1200 | PUBLIC WORKS EQUIPMENT | 121,568.20 | |
| 2-1210 | PUBLIC WORKS BUILDING | 104,648.16 | |
| 2-1970 | ACCUMULATED DEP'N - EQUIPMENT | (115,136.26) | |
| 2-1980 | ACCUMULATED DEP'N - BUILDING | (40,549.20) | |
| TOTAL ASSETS | | | 130,498.24 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|------------------------------|------------------------------|-------------|------------|
| 2-2800 | ACCUMULATED EQUITY (DEFICIT) | 132,512.77 | |
| UNAPPROPRIATED FUND BALANCE: | | | |
| | REVENUE/EXPENDITURE - YTD | (2,014.53) | |
| | BALANCE - CURRENT DATE | (2,014.53) | |
| TOTAL FUND EQUITY | | | 130,498.24 |
| TOTAL LIABILITIES AND EQUITY | | | 130,498.24 |

BATTLEMENT MESA METRO DISTRICT
BALANCE SHEET
JULY 31, 2025

CONSERVATION TRUST FUND

ASSETS

| | | | |
|--------|---------------------------|-----------|-----------|
| 6-1170 | DUE (TO)/FROM OTHER FUNDS | 88,581.15 | |
| | | | |
| | TOTAL ASSETS | | 88,581.15 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|--------|---|-----------|-----------|
| 6-2800 | ACCUMULATED EQUITY (DEFICIT) | 81,277.19 | |
| | | | |
| | UNAPPROPRIATED FUND BALANCE: REVENUE/EXPENDITURE - YTD | 7,303.96 | |
| | | | |
| | BALANCE - CURRENT DATE | 7,303.96 | |
| | | | |
| | TOTAL FUND EQUITY | | 88,581.15 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 88,581.15 |