

APPROVED

September 25, 2025

**BATTLEMENT MESA METROPOLITAN
DISTRICT ACCOUNTING
MANAGER REPORT**

DATE: September 25, 2025

TO: Board of Directors, Battlement Mesa Metro District

FROM: Brenda Locker, Accounting Manager

BUSINESS CHECKING ACCOUNT: Balance at the end of Aug was
\$296,348.81

MONEY MARKET: This Money Market is earning 4.00%. Total funds in
Money Market Account at the end of Aug was **\$215,560.17**
Accrued interest of \$230.48.

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 4.3688% while **Prime** averaged 4.2349%. **Plus**
account at the beginning of Aug was \$838,549.65. I withdrew \$100,000 to meet
expenses for plant improvements. With accrued interest in the amount of
\$2,805.27. Bringing our total funds at the end of Aug to **\$741,354.92**.

**BATTLEMENT MESA METRO DISTRICT
BALANCE SHEET
AUGUST 31, 2025**

WATER AND SEWER FUND

ASSETS

1-1020	CASH IN BANK - ALPINE CHECKING	296,348.81	
1-1025	CASH IN BANK - ALPINE MM	215,560.17	
1-1027	CASH IN BANK - COLOTRUST	741,354.92	
1-1060	WORKING CASH	300.00	
1-1150	ACCOUNTS RECEIVABLE	219,890.84	
1-1155	ACCTS RECEIVABLE - WATER	305,085.28	
1-1156	ACCTS RECEIVABLE - SEWER	85,706.35	
1-1165	ACCOUNTS RECEIVABLE - NSF	1,856.07	
1-1168	ACCOUNTS RECEIVABLE - BMSA	1,172.04	
1-1169	ACCTS RECEIVABLE - UNAPPLIED	(50.00)	
1-1170	DUE (TO)/FROM OTHER FUNDS	(146,753.79)	
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		<u>7,885,391.95</u>

LIABILITIES AND EQUITY

LIABILITIES

1-2050	ACCOUNTS PAYABLE	(160.86)	
1-2060	TRANSFER FROM BMMD - PD BENES	11,991.52	
1-2070	CUSTOMER DEPOSITS PAYABLE	110.85	
1-2090	WAGES PAYABLE	44,249.69	
1-2100	FIT PAYABLE	(2,771.46)	
1-2110	FICA PAYABLE	11,725.54	
1-2140	SIT PAYABLE	237.00	
1-2240	RETIREMENT PAYABLE	4,526.29	
1-2260	COMPENSATED ABSENCES	49,669.93	
1-2280	AFLAC PAYABLE	683.75	
1-2300	ADDITIONAL DEDUCTIONS PAYABLE	.07	
	TOTAL LIABILITIES		120,262.32

FUND EQUITY

1-2800	ACCUMULATED EQUITY (DEFICIT)	7,969,241.11	
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BATTLEMENT MESA METRO DISTRICT
BALANCE SHEET
AUGUST 31, 2025

WATER AND SEWER FUND

UNAPPROPRIATED FUND BALANCE:

REVENUE/EXPENDITURE - YTD

(204,111.48)

BALANCE - CURRENT DATE

(204,111.48)

TOTAL FUND EQUITY

7,765,129.63

TOTAL LIABILITIES AND EQUITY

7,885,391.95

BATTLEMENT MESA METRO DISTRICT
BALANCE SHEET
AUGUST 31, 2025

PUBLIC WORKS FUND

ASSETS

2-1170	DUE (TO)/FROM OTHER FUNDS	58,404.91	
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			128,935.81

LIABILITIES AND EQUITY

LIABILITIES

2-2090	WAGES PAYABLE	459.00	
TOTAL LIABILITIES			459.00

FUND EQUITY

2-2800	ACCUMULATED EQUITY (DEFICIT)	132,512.77	
UNAPPROPRIATED FUND BALANCE:			
REVENUE/EXPENDITURE - YTD		(4,035.96)	
BALANCE - CURRENT DATE		(4,035.96)	
TOTAL FUND EQUITY			128,476.81
TOTAL LIABILITIES AND EQUITY			128,935.81

BATTLEMENT MESA METRO DISTRICT
BALANCE SHEET
AUGUST 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

COLOTRUST

DATE	PRIME	PLUS	Withdrawn	Deposited	BALANCE	INT.EARNED
					1,605,071.30	
2025						
31-Jan					1,611,240.60	6,169.30
28-Feb					1,616,778.72	5,538.12
31-Mar					1,422,831.91	6,053.19
30-Apr					1,227,739.85	4,907.94
31-May					1,031,900.57	4,160.72
30-Jun					935,357.79	3,457.22
31-Jul					838,549.65	3,191.86
31-Aug					741,354.92	2,805.27
30-Sep						
31-Oct						
30-Nov						
31-Dec						
						-
Year to Date Interest						\$36,283.62

Plus Avg Monthly Yield 4.3688%

Prime Avg Monthly Yield 4.2349%