

**UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE**

**ANNUAL FINANCIAL REPORT
FOR COOPERATING ASSOCIATIONS**

**MESA VERDE MUSEUM ASSOCIATION
Mesa Verde National Park, Colorado**

FOR THE YEAR ENDED DECEMBER 31, 2023

**A CULTURAL, HISTORICAL AND SCIENTIFIC ASSOCIATION
OR SOCIETY ENGAGED IN EDUCATIONAL WORK
IN COOPERATION WITH THE NATIONAL PARK SERVICE**

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Independent Auditors' Report

The Board of Directors
Mesa Verde Museum Association
Mesa Verde National Park, Colorado

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Mesa Verde Museum Association (a nonprofit organization), which comprise the statements of financial position as of December 31, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Mesa Verde Museum Association as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Mesa Verde Museum Association and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Mesa Verde Museum Association's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Mesa Verde Museum Association's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Mesa Verde Museum Association's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The summary of aide to the National Park Service is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

HintonBurdick, PLLC

St. George, Utah

March 29, 2024



MESA VERDE MUSEUM ASSOCIATION

OFFICER'S CERTIFICATION

March 29, 2024

I certify that this report is, to the best of my knowledge and belief, true and complete in all respects.

Officer: Teri Paul
Title: Executive Director

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MESA VERDE MUSEUM ASSOCIATION
Statements of Financial Position
December 31, 2023 and 2022

| | <u>ASSETS</u> | |
|--------------------------------------|---------------------|---------------------|
| | <u>2023</u> | <u>2022</u> |
| Current assets | | |
| Cash and cash equivalents | \$ 646,985 | \$ 801,759 |
| Time deposits | 368,508 | - |
| Accounts receivable | 270 | 270 |
| Inventories | 209,183 | 174,526 |
| Prepaid expense | 1,170 | 1,170 |
| | <u>1,226,116</u> | <u>977,725</u> |
| Property and equipment | | |
| Furniture, fixtures and equipment | 215,676 | 215,676 |
| Accumulated depreciation | <u>(212,743)</u> | <u>(209,505)</u> |
| | <u>2,933</u> | <u>6,171</u> |
| Other assets | | |
| Restricted cash and cash equivalents | <u>159,723</u> | <u>197,242</u> |
| | <u>159,723</u> | <u>197,242</u> |
| Total assets | <u>\$ 1,388,772</u> | <u>\$ 1,181,138</u> |

(continued)

The accompanying notes are an integral part of the financial statements.

MESA VERDE MUSEUM ASSOCIATION
Statements of Financial Position, Continued
December 31, 2023 and 2022

LIABILITIES AND NET ASSETS

| | 2023 | 2022 |
|---|--------------|--------------|
| Current liabilities | | |
| Accounts payable | \$ 843 | \$ 5,620 |
| Accrued wages and benefits | 12,591 | 7,605 |
| Accrued compensated absences | 15,751 | 17,826 |
| Other accrued liabilities | 5,413 | 3,351 |
| Total current liabilities | 34,598 | 34,402 |
| Net assets | | |
| Without donor restrictions | 945,067 | 699,855 |
| Without donor restrictions-board designated | 249,383 | 249,639 |
| With donor restrictions | 159,724 | 197,242 |
| Total net assets | 1,354,174 | 1,146,736 |
| Total liabilities and net assets | \$ 1,388,772 | \$ 1,181,138 |

The accompanying notes are an integral part of the financial statements.

MESA VERDE MUSEUM ASSOCIATION
Statements of Activities
For the Years Ended December 31, 2023 and 2022

| | 2023 | | | 2022 | | |
|---|---|--|---------------------|---|--|---------------------|
| | Without Donor Restrictions | With Donor Restrictions | Total | Without Donor Restrictions | With Donor Restrictions | Total |
| Revenues, gains and other support: | | | | | | |
| Sales | \$ 1,460,048 | \$ - | \$ 1,460,048 | \$ 1,201,889 | \$ - | \$ 1,201,889 |
| Grants and cash contributions | - | 130,900 | 130,900 | 2,500 | 45,754 | 48,254 |
| PPP loan forgiveness | - | - | - | - | - | - |
| Donations | 66,760 | 35,344 | 102,104 | 57,428 | 15,336 | 72,764 |
| Interest income | 2,503 | 1,329 | 3,832 | 670 | 180 | 850 |
| Membership dues | 25,900 | - | 25,900 | 60,145 | - | 60,145 |
| Other | 7,424 | - | 7,424 | 10,107 | - | 10,107 |
| Net assets released from restrictions: | | | | | | |
| Satisfaction of program restrictions | 205,092 | (205,092) | - | 1,497 | (1,497) | - |
| Total revenues, gains and other support | <u>1,767,727</u> | <u>(37,519)</u> | <u>1,730,208</u> | <u>1,334,236</u> | <u>59,773</u> | <u>1,394,009</u> |
| Expenses and losses: | | | | | | |
| Program - Sales | 1,015,533 | - | 1,015,533 | 934,061 | - | 934,061 |
| Program - Aid to National Park Service | 372,929 | - | 372,929 | 251,055 | - | 251,055 |
| Management and general | 134,308 | - | 134,308 | 142,131 | - | 142,131 |
| Total expenses and losses | <u>1,522,770</u> | <u>-</u> | <u>1,522,770</u> | <u>1,327,247</u> | <u>-</u> | <u>1,327,247</u> |
| Change in net assets | 244,957 | (37,519) | 207,438 | 6,989 | 59,773 | 66,762 |
| Net assets at beginning of year | <u>949,494</u> | <u>197,242</u> | <u>1,146,736</u> | <u>942,505</u> | <u>137,469</u> | <u>1,079,974</u> |
| Net assets at end of year | <u>\$ 1,194,451</u> | <u>\$ 159,723</u> | <u>\$ 1,354,174</u> | <u>\$ 949,494</u> | <u>\$ 197,242</u> | <u>\$ 1,146,736</u> |

The accompanying notes are an integral part of the financial statements.

MESA VERDE MUSEUM ASSOCIATION
Statement of Functional Expenses
For the Year Ended December 31, 2023

| <u>Expense category</u> | <u>Program A Sales</u> | <u>Program B Aid to National Park Service *</u> | <u>Management & General</u> | <u>Total</u> |
|-----------------------------------|----------------------------|---|-------------------------------------|---------------------|
| Advertising | \$ 198 | \$ - | \$ - | \$ 198 |
| Cost of materials sold | 675,200 | - | - | 675,200 |
| Depreciation | - | - | 3,238 | 3,238 |
| Dues | - | - | 1,406 | 1,406 |
| Electronic bookstore expense | 2,491 | - | - | 2,491 |
| Employee benefits | 29,204 | 4,731 | 10,827 | 44,762 |
| Equipment expense | 4,040 | - | - | 4,040 |
| Grants and aid | - | 305,324 | - | 305,324 |
| Insurance | 2,033 | - | 5,127 | 7,160 |
| Legal and professional | - | - | 19,543 | 19,543 |
| Mail sale expense | 4,444 | - | - | 4,444 |
| Membership expense | 7,056 | - | 2,352 | 9,408 |
| Merchant credit card expense | 37,857 | - | - | 37,857 |
| Other | 2,923 | - | 6,293 | 9,216 |
| Rent expense | 3,129 | - | - | 3,129 |
| Supplies and uniforms | 5,615 | - | 2,059 | 7,674 |
| Travel | 5 | - | - | 5 |
| Vehicle operations | 1,664 | - | - | 1,664 |
| Utilities | 2,664 | - | 2,664 | 5,328 |
| Wages, salaries and payroll taxes | 237,010 | 62,874 | 80,799 | 380,683 |
| Total | \$ 1,015,533 | \$ 372,929 | \$ 134,308 | \$ 1,522,770 |

* See Attachment A for a summary of aid to cooperating agencies

The accompanying notes are an integral part of the financial statements.

MESA VERDE MUSEUM ASSOCIATION
Statement of Functional Expenses
For the Year Ended December 31, 2022

| Expense category | Program A Sales | Program B Aid to National Park Service | Management & General | Total |
|-----------------------------------|----------------------------|---|-------------------------------------|---------------------|
| Advertising | \$ 1,248 | \$ - | \$ - | \$ 1,248 |
| Cost of materials sold | 587,393 | - | - | 587,393 |
| Depreciation | - | - | 6,153 | 6,153 |
| Dues | - | - | 779 | 779 |
| Electronic bookstore expense | 2,722 | - | - | 2,722 |
| Employee benefits | 30,986 | 5,659 | 13,204 | 49,849 |
| Employee convention | - | - | 4,523 | 4,523 |
| Equipment expense | 1,643 | - | - | 1,643 |
| Grants and aid | - | 182,530 | - | 182,530 |
| Insurance | 1,826 | - | 4,707 | 6,533 |
| Legal and professional | - | - | 22,558 | 22,558 |
| Mail sale expense | 4,185 | - | - | 4,185 |
| Membership expense | 10,830 | - | 3,610 | 14,440 |
| Merchant credit card expense | 40,429 | - | - | 40,429 |
| Other | 6,772 | - | 2,335 | 9,107 |
| Rent expense | 3,442 | - | - | 3,442 |
| Supplies and uniforms | 10,099 | - | 2,103 | 12,202 |
| Travel | 113 | - | - | 113 |
| Vehicle operations | 2,396 | - | - | 2,396 |
| Utilities | 1,284 | - | 1,284 | 2,568 |
| Wages, salaries and payroll taxes | 228,693 | 62,866 | 80,875 | 372,434 |
| Total | \$ 934,061 | \$ 251,055 | \$ 142,131 | \$ 1,327,247 |

The accompanying notes are an integral part of the financial statements.

MESA VERDE MUSEUM ASSOCIATION
Statement of Cash Flows
For the Years Ended December 31, 2023 and 2022

| | 2023 | 2022 |
|--|--------------|--------------|
| Cash flows from operating activities: | | |
| Cash received from sales | \$ 1,460,048 | \$ 1,310,828 |
| Cash received from fees and other | 33,324 | 70,252 |
| Cash received from donations and grants | 233,004 | 121,018 |
| Cash received from interest income | 3,832 | 850 |
| Cash paid for inventory and other selling expenses | (1,049,994) | (944,091) |
| Cash paid for aid to National Park Service | (372,929) | (251,055) |
| Cash paid for general and administrative expenses | (131,070) | (135,978) |
| Net cash flows from operating activities | 176,215 | 171,824 |
| Cash flows from investing activities: | | |
| Acquisition of fixed assets | - | (5,003) |
| Net cash flows from investing activities | - | (5,003) |
| Change in cash and cash equivalents | 176,215 | 166,821 |
| Cash, cash equivalents, and restricted cash, beginning of year | 999,001 | 832,180 |
| Cash, cash equivalents, and restricted cash, end of year | \$ 1,175,216 | \$ 999,001 |
| Reconciliation of change in net assets to net cash flows from operating activities: | | |
| Change in net assets | \$ 207,438 | \$ 66,762 |
| Adjustments to reconcile change in net assets to net cash from operating activities: | | |
| Depreciation | 3,238 | 6,153 |
| Changes in operating assets and liabilities: | | |
| Decrease/(increase) in accounts receivable | - | 108,939 |
| Decrease/(increase) in inventory | (34,657) | (10,333) |
| Decrease/(increase) in prepaids | - | (120) |
| Increase/(decrease) in accounts payable | (4,777) | 1,690 |
| Increase/(decrease) in accrued wages and benefits | 4,986 | 5,898 |
| Increase/(decrease) in accrued compensated absences | (2,075) | (8,735) |
| Increase/(decrease) in accrued liabilities | 2,062 | 1,570 |
| Net cash flows from operating activities | \$ 176,215 | \$ 171,824 |

The accompanying notes are an integral part of the financial statements.

MESA VERDE MUSEUM ASSOCIATION
Notes to the Financial Statements
December 31, 2023 and 2022

NOTE 1. Significant Accounting Policies

Nature of Operations

Mesa Verde Museum Association (the Association) was incorporated June 23, 1960, as a non-profit organization involved in promoting scientific, historic, prehistoric, educational and interpretive activities of Mesa Verde National Park. The changes in net assets and financial position are reported under the accrual method of accounting.

Description of Programs

The Association uses the revenues earned and the contributions received to cover operating costs and to provide capital improvements and other services for the benefit of the National Park Service. Aid to National Park Service is donated at cost or basis.

Date of Management's Review

In preparing these financial statements, the Association has evaluated events and transactions for potential recognition or disclosure through March 29, 2024, the date the financial statements were available to be issued.

Inventory and Cost of Sales

Inventories consist of goods held for sale and are stated at the lower of cost or net realizable value. Cost is determined by the first-in first-out method. Shipping and handling costs are included in cost of sales.

Revenue Recognition

Revenue for store sales is recognized when the customer receives and pays for the merchandise. For online transactions, revenue is recognized when ordered and shipped. For membership dues, the portion of the dues associated with a benefit are recognized as the benefit is fulfilled. Program service fees, if any, are recognized when the related services are performed. The Association recognizes a liability for payments received in advance, if any, of performing the related services.

Contributions

Contributions are recognized when the donor makes a promise to give to the Association that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Conditional contributions, including certain grants, are recognized when the Association overcomes the donor/grantor stipulations that represent a barrier to being entitled to the assets transferred or promised. A transfer of assets that is conditional contribution is recognized as an advance until the conditions have been substantially met or explicitly waived by the donor/grantor.

MESA VERDE MUSEUM ASSOCIATION
Notes to the Financial Statements
December 31, 2023 and 2022

NOTE 1. Significant Accounting Policies, Continued

Advertising Costs

Advertising costs are expensed as incurred.

Provision for Income Tax

No provision has been made for Federal income taxes because the Association is exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. The Association has implemented accounting guidance associated with accounting for uncertainty in income taxes. There was no impact to the Association's financial statements as a result of the implementation of this guidance.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cost Allocation

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, employee benefits, payroll taxes, and membership expense which are allocated on the basis of estimates of time and effort, as well as insurance and telephone expense, which are allocated on the basis of estimates of use.

MESA VERDE MUSEUM ASSOCIATION
Notes to the Financial Statements
December 31, 2023 and 2022

NOTE 2. Liquidity and Availability of Financial Assets

The following reflects the Association's financial assets available within one year of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date. Amounts available for general use include the board-designated reserves the Association could draw upon if the governing board approves that action.

| | 2023 | 2022 |
|--|--------------|------------|
| Financial Assets: | | |
| Cash | \$ 646,985 | \$ 801,759 |
| Time deposits | 368,508 | - |
| Accounts receivable | 270 | 270 |
| Restricted cash and cash equivalents | 159,723 | 197,242 |
| Subtotal | 1,175,486 | 999,271 |
| Less those unavailable for general expenditures within one year, due to: | | |
| Contractual or donor-imposed restrictions: | | |
| Restricted by donor with purpose restrictions (see Note 10) | (159,723) | (197,242) |
| Financial assets available to meet cash needs for general expenditures within one year | \$ 1,015,763 | \$ 802,029 |

As part of the Association's liquidity management, it invests cash in excess of daily requirements in short-term investments, typically savings accounts and certificates of deposits. In addition, as disclosed in Note 11, the Association has board-designated reserves to fill unexpected liquidity needs that may arise in addition to general expenditures.

MESA VERDE MUSEUM ASSOCIATION
Notes to the Financial Statements
December 31, 2023 and 2022

NOTE 3. Cash and Investments

The Association's cash and cash equivalents are considered to be cash-on-hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition for purposes of this note and the statement of cash flows.

As of December 31, 2023 and 2022, the bank balance of the Association's deposits was \$1,266,224 and \$998,659, respectively. Of the bank balance at year end, \$0 and \$51,779, respectively, was uninsured by the FDIC. Time deposits consist of certificates of deposits with maturity dates of one year or less.

A reconciliation of cash and cash equivalents as shown on the statements of financial position and statement of cash flows follows:

| | 2023 | 2022 |
|--------------------------------------|--------------|------------|
| Cash on hand | \$ 15,127 | \$ 2,820 |
| Carrying amounts of deposits | 1,160,089 | 996,181 |
| Total | \$ 1,175,216 | \$ 999,001 |
| Cash and cash equivalents | \$ 646,985 | \$ 801,759 |
| Time deposits | 368,508 | - |
| Restricted cash and cash equivalents | 159,723 | 197,242 |
| Total | \$ 1,175,216 | \$ 999,001 |

Restricted cash and cash equivalents consists of donor-imposed restrictions on the organization's use of the cash and cash equivalents.

NOTE 4. Accounts Receivable

The majority of the receivables relates to third-party reimbursements, management fees and other grant income and are reported at net realizable value. Management considers all receivables to be collectible; therefore, an expected credit loss allowance is not considered necessary.

MESA VERDE MUSEUM ASSOCIATION
Notes to the Financial Statements
December 31, 2023 and 2022

NOTE 5. Property and Equipment

Property and equipment are carried at cost if purchased or fair market value if contributed. Depreciation of equipment and improvements is provided over the estimated useful life of each asset, which ranges from two to ten years. The straight-line method of depreciation is used. The cost of repairs and maintenance is charged to expense as incurred; significant renewals and betterments are capitalized. It is the policy of the Association to capitalize all items that have a value of \$1,000 or more and have a useful life of over one year.

The following is a summary of property and equipment activity for the year ended December 31, 2023:

| | Balance December 31, 2022 | Additions | Deletions | Balance December 31, 2023 |
|-----------------------------------|---------------------------------|-------------|-------------|---------------------------------|
| Furniture, fixtures and equipment | \$ 215,676 | \$ - | \$ - | \$ 215,676 |
| | <u>\$ 215,676</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 215,676</u> |

The following is a summary of property and equipment activity for the year ended December 31, 2022:

| | Balance December 31, 2021 | Additions | Deletions | Balance December 31, 2022 |
|-----------------------------------|---------------------------------|-------------|-------------|---------------------------------|
| Furniture, fixtures and equipment | \$ 215,676 | \$ - | \$ - | \$ 215,676 |
| | <u>\$ 215,676</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 215,676</u> |

MESA VERDE MUSEUM ASSOCIATION
Notes to the Financial Statements
December 31, 2023 and 2022

Note 6. Retirement Plan

Mesa Verde Museum Association maintains a defined-contribution plan which provides for retirement benefits based on the actual value of contributions at the time of retirement. Employees must be 21 years of age and must have completed 12 months of service before they become eligible to participate. Employees attain 100% vesting immediately. Contributions to the plan are 6% of the participants' salaries. Plan expense was \$12,720 and \$13,609 in 2023 and 2022, respectively.

Note 7. Compensated Absences

The Association has a policy for compensated absences for full-time employees. The accrued liability was \$15,751 and \$17,826 at December 31, 2023 and 2022, respectively and is included in accrued compensated absences in the accompanying balance sheets.

Note 8. Donation of Trail Guides

The Association donates its trail guides to the National Park Service and asks for public donations for any trail guides kept by the public. Therefore, an item for donations is shown in donations from trail guides and the related cost of trail guides given away is included in Assistance to National Park Service.

Note 9. Concentrations

The Association operates within the confines of Mesa Verde National Park and therefore is dependent on the Park's continued operation.

MESA VERDE MUSEUM ASSOCIATION
Notes to the Financial Statements
December 31, 2023 and 2022

Note 10. Restrictions on Net Assets

As of December 31, 2023 and 2022, the Association had the following net assets with donor restrictions available for the following purposes:

| | 2023 | 2022 |
|---|------------|------------|
| Grants for National Park Service - Educators' Guide | \$ - | \$ 4,966 |
| SEPAS | - | 4,799 |
| Module 440 | - | 2,574 |
| Grants for National Park Service - Open Outdoors for Kids | 28,854 | 46,964 |
| National Park Foundation - Guest Donation Program | 108,491 | 124,185 |
| Donations with Restrictions | 22,378 | 13,754 |
| Total | \$ 159,723 | \$ 197,242 |

Note 11. Net Assets Without Donor Restrictions – Board-Designated

Net assets without donor restrictions-board designated consist of funds reserved by the Board of Directors of the Association to be used for operating periods with severe downturns in sales, government shutdowns, and unforeseen emergencies. The Association had board-designated net assets of \$249,383 and \$249,639 as of December 31, 2023 and 2022, respectively.

SUPPLEMENTARY INFORMATION

MESA VERDE MUSEUM ASSOCIATION
Summary of Aid to the National Park Service
Attachment A
For the Year Ended December 31, 2023

| | Current Year |
|------------------------|--------------------------|
| Interpretation | \$ 369,219 |
| Administrative support | <u>3,710</u> |
| Total | <u><u>\$ 372,929</u></u> |