

**Navajo Western Water District  
Consolidated Balance Sheet - April 2023**

**CASH**

Enterprise Checking	\$ 61,391.72
General Checking	\$ 50,633.55
Cash W/County Treasurer	\$ 25,638.29
Liability Savings	\$ 6,623.61
CWRPDA Savings	\$ 34,321.81
O & M Savings	\$ 166,365.82
Community Banks	\$ 8,763.81
Petty Cash	\$ 300.00
<b>Total Current Assets</b>	<b>\$ 354,038.61</b>

**Fixed Assets**

Land	\$ 25,900.00
Building & Improvements	\$ 94,884.86
Distribution System	\$ 723,891.09
Water System	\$ 186,515.76
Major Operating Equipment	\$ 94,642.85
Office Equipment	\$ 13,408.77
Water Lease Reserve	\$ 22,500.00
Improvement Water System	\$ 1,064,792.83
Allowance for Depreciation	\$ (1,210,878.00)
Vehicles	\$ 31,422.00
Water Right-Conveyed by Develop	\$ 300,000.00
<b>Total Fixed Assets</b>	<b>\$ 1,347,080.16</b>

**Other Assets**

Meter Deposit (San Isabel)	\$ 220.00
Accounts Receivable	\$ 31,854.73
Inventory	\$ 9,251.87
<b>Total Other Assets</b>	<b>\$ 41,326.60</b>

**TOTAL ASSETS**

**\$ 1,742,445.37**

**LIABILITIES AND EQUITY**

**Current Liabilities**

Accounts Payable	\$ 4,290.33
Deposits from Renters	\$ 2,871.15
Payroll Liabilities	\$ (782.43)
<b>Total Current Liabilities</b>	<b>\$ 6,379.05</b>

**Long Term Liabilities**

CWRPDA	\$ 635,132.72
NBH Bank	\$ 10,282.48
<b>Total Long Term Liabilities</b>	<b>\$ 645,415.20</b>

**Total Liabilities**

**\$ 651,794.25**

**EQUITY**

Retained Earnings	\$ 395,878.76
Prior year adjustment (ask Accountant)	\$ (292.67)
Fund Balance	\$ 11,920.82
Invest Fixd Asset (net of Debt)	\$ 606,697.33
Net Income	\$ 76,446.88
<b>Total Equity</b>	<b>\$ 1,090,651.12</b>

**TOTAL LIABILITIES AND EQUITY**

**\$ 1,742,445.37**

**Navajo Western Water District  
Consolidated Income Statement - April 2023**

<b>Income</b>	
Water Sales	\$ 17,613.94
Loan Service Fees	\$ 1,745.00
Late Fees	\$ 410.00
Overage Penalties	\$ 750.00
Abandoned meter fees	\$ 230.00
Credit Card Fees	\$ 96.82
<b>TOTAL BILLED</b>	<b>\$ 20,845.76</b>
Notary Fees	\$ 4.00
Meter Parts and Sales	\$ 1,435.10
Tap Installation fees	\$ 1,200.00
Tap Sales - Other	\$ 3,500.00
Property Tax Revenue	\$ 7,804.44
Specific Ownership	\$ 239.15
Interest Earned	\$ 91.97
<b>Total Other Income</b>	<b>\$ 14,274.66</b>
<b>TOTAL INCOME</b>	<b>\$ 35,120.42</b>
<b>EXPENSES</b>	
<b>Parts for Resale</b>	\$ 785.52
<b>Road cut fee</b>	\$ 250.00
<b>Utilities</b>	
Electric	\$ 1,554.00
Propane	\$ 442.00
Telephone	\$ 271.20
<b>Total Utilities</b>	<b>\$ 2,267.20</b>
<b>Administrative Expenses</b>	
Office Supplies	\$ 368.21
County Treasurer Fees	\$ 234.13
Publications	\$ 55.44
Membership Fees	\$ 400.00
Janitorial	\$ 326.43
Postage and shipping	\$ 247.98
Health Ins. Allowance	\$ 225.00
Travel Expense	\$ 82.80
Credit Card Fees	\$ 92.07
Computer, Bill, and Internet	\$ 200.00
<b>Total Administrative Expenses</b>	<b>\$ 2,232.06</b>
<b>Operating Expenses</b>	
System Maint. And Repair	\$ 28.28
Hand Tools	\$ 16.99
Water Quality Testing	\$ 42.00
Professional Fees	\$ 9.03
<b>Total Operating Expenses</b>	<b>\$ 96.30</b>
<b>Payroll Expense</b>	<b>\$ 9,950.01</b>
<b>Total Expenses</b>	<b>\$ 15,581.09</b>
<b>Net Income</b>	<b>\$ 19,539.33</b>