

Navajo Western Water District
Consolidated Balance Sheet
May 2024

	Enterprise	General	Total
Assets			
Checking/Savings			
Enterprise Checking	111,498.76		111,498.76
Liability Savings	23,550.32		23,550.32
CWRPDA Savings	40,157.86		40,157.86
O&M Savings	204,816.16		204,816.16
Community Banks of Colorado	1,137.90		1,137.90
General Fund checking		68,658.16	68,658.16
Petty Cash		300.00	300.00
Total Checking/Savings	381,161.00	68,958.16	450,119.16
Accounts Receivable			
Accounts Receivable-Rural Billing	35,265.39		35,265.39
Due From General Fund	6,211.60		6,211.60
Property Taxes Receivable		39,878.00	39,878.00
Total Accounts Receivable	41,476.99	39,878.00	81,354.99
Prepaid Assets			
Prepaid Insurance	8,146.25		8,146.25
Prepaid Software Support	1,421.80		1,421.80
Total Prepaid Assets	9,568.05		9,568.05
Other Assets - Meter Deposits	220.00		220.00
Fixed Assets			
Land	25,900.00		25,900.00
Building & Improvements	94,884.86		94,884.86
Distribution System	723,891.09		723,891.09
Water System	186,515.76		186,515.76
Major Operating Equipment	94,642.85		94,642.85
Office Equipment	13,408.77		13,408.77
Water Lease Reserve	22,500.00		22,500.00
Improvement Water System	1,063,679.58		1,063,679.58
Water Right - Conveyed by Develop	300,000.00		300,000.00
Vehicles	31,422.00		31,422.00
Accumulated Depreciation	(1,245,652.00)		(1,245,652.00)
Total Fixed Assets	1,311,192.91	-	1,311,192.91
TOTAL ASSETS	1,743,618.95	108,836.16	1,852,455.11

**Navajo Western Water District
Consolidated Balance Sheet
May 2024**

	Enterprise	General	Total
Liabilities and Equity			
Current Liabilities			
Accounts Payable	11,420.13	1,420.27	12,840.40
Card Service Center credit card	600.07	148.56	748.63
Deposits from Renters	2,871.15		2,871.15
Due to Enterprise		6,211.60	6,211.60
Deferred Inflows - property taxes		39,878.00	39,878.00
Total Current Liabilities	14,891.35	47,658.43	62,549.78
Total Payroll Liabilities	1,836.32	116.50	1,952.82
Long Term Liabilities			
CWRPDA	601,704.68		601,704.68
Total Long Term Liabilities	601,704.68		601,704.68
Equity			
Retained Earnings	1,087,073.23	47,988.66	1,135,061.89
Net Income	38,113.37	13,072.57	51,185.94
Total Equity	1,125,186.60	61,061.23	1,186,247.83
TOTAL LIABILITIES AND EQUITY	1,743,618.95	108,836.16	1,852,455.11

Approved by the Navajo Western Water District board on 6-13-24 (Date) DWR A223 M Initials BJW

**Navajo Western Water District
Consolidated Income Statement
May 2024**

	Enterprise	General	Total
Income			
Enterprise Sales and Service			
Water Sales	19,269.92		19,269.92
Late Fees	540.00		540.00
Overage Penalties	2,250.00		2,250.00
Loan Service Fee	1,795.00		1,795.00
Abandoned Meter Fees	220.00		220.00
Adj to Customer Accts	(210.00)		(210.00)
Total Enterprise Sales and Service	23,864.92		23,864.92
Tap Sales			
Tap Sales	3,500.00		3,500.00
Tap Installation Fees	1,200.00		1,200.00
Meter & Parts Sales	1,586.63		1,586.63
Total Tap Sales	6,286.63		6,286.63
Property Tax			
Property Tax Revenue		12,796.45	12,796.45
Prior Taxes and Interest			-
Specific Ownership		345.54	345.54
Total Property Tax Revenue		13,141.99	13,141.99
Other Income			
			-
Total Income	30,151.55	13,141.99	43,293.54
Expense			
Parts for Resale			-
Road Cut Expense			-
Administrative Expense			
Accounting/Bookkeeping		352.50	352.50
Advertising - Help Wanted		214.80	214.80
Computer and Bill expense	2,096.26	600.00	2,696.26
County Treasurer Fees		383.89	383.89
Health Insurance Allowance	51.35		51.35
Interest Expense			-
Janitorial			-
Meals and Entertainment		14.49	14.49
Member Dues & Publications			-
Office Equipment		183.45	183.45
Office Furniture			-

**Navajo Western Water District
Consolidated Income Statement
May 2024**

	Enterprise	General	Total
Office Supplies		102.74	102.74
Postage & Shipping		25.93	25.93
Professional fees ADM		835.00	835.00
Repairs and Maintenance ADM			-
Travel Expense ADM	49.86		49.86
Worker's Comp Insurance expense	1,163.75		1,163.75
Misc. Expense			-
Total Administrative Expense	3,361.22	2,712.80	6,074.02
Utilities Expense			
Electric	1,419.43		1,419.43
Propane	549.10		549.10
Telephone	45.94	314.79	360.73
Total Utilities Expense	2,014.47	314.79	2,329.26
Operating Expenses			
Operating Supplies - OPR			-
Building Maint. And Repair			-
System Maint. And Repair	10,605.43		10,605.43
Equipment Maint. And Repair			-
Fuel and Oil			-
Water Quality Testing	42.00		42.00
Train, Certify, and Travel			-
Professional Fees	14.19		14.19
Hand Tools			-
Total Operating Expenses	10,661.62	-	10,661.62
Payroll Expenses	6,839.42	538.25	7,377.67
Other Expense			-
Total Expenses	22,876.73	3,565.84	26,442.57
Net Income	7,274.82	9,576.15	16,850.97

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