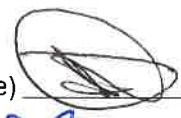


**Navajo Western Water District**  
**Consolidated Balance Sheet**  
**December 2023**

	Enterprise	General	Total
<b>Assets</b>			
<b>Checking/Savings</b>			
Enterprise Checking	114,097.17		114,097.17
Liability Savings	16,539.82		16,539.82
CWRPDA Savings	42,844.85		42,844.85
O&M Savings	183,051.36		183,051.36
Community Banks of Colorado	1,137.90		1,137.90
General Fund checking		51,841.77	51,841.77
Petty Cash		300.00	300.00
Cash With County Treasurer		338.73	338.73
<b>Total Checking/Savings</b>	<b>357,671.10</b>	<b>52,480.50</b>	<b>410,151.60</b>
<b>Accounts Receivable</b>			
Accounts Receivable-Rural Billing	31,147.34		31,147.34
Due From General Fund	4,491.84		4,491.84
Property Taxes Receivable		39,878.00	39,878.00
<b>Total Accounts Receivable</b>	<b>35,639.18</b>	<b>39,878.00</b>	<b>75,517.18</b>
<b>Prepaid Assets</b>			
Prepaid Insurance	12,074.00		12,074.00
Prepaid Software Support	2,437.40		2,437.40
<b>Total Prepaid Assets</b>	<b>14,511.40</b>		<b>14,511.40</b>
<b>Other Assets - Meter Deposits</b>	<b>220.00</b>		<b>220.00</b>
<b>Fixed Assets</b>			
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)
<b>Total Fixed Assets</b>	<b>1,311,192.91</b>	-	<b>1,311,192.91</b>
<b>TOTAL ASSETS</b>	<b>1,719,234.59</b>	<b>92,358.50</b>	<b>1,811,593.09</b>

**Navajo Western Water District  
Consolidated Balance Sheet  
December 2023**

	Enterprise	General	Total
<b>Liabilities and Equity</b>			
<b>Current Liabilities</b>			
			-
Accounts Payable	5,763.61		5,763.61
Card Service Center credit card	968.40		968.40
Deposits from Renters	2,871.15		2,871.15
Due to Enterprise		4,491.84	4,491.84
Deferred Inflows - property taxes		39,878.00	39,878.00
<b>Total Current Liabilities</b>	9,603.16	44,369.84	53,973.00
<b>Total Payroll Liabilities</b>	4,139.50		4,139.50
<b>Long Term Liabilities</b>			
CWRPDA	618,418.70		618,418.70
<b>Total Long Term Liabilities</b>	618,418.70		618,418.70
<b>Equity</b>			
Retained Earnings	944,831.07	69,665.84	1,014,496.91
Net Income	142,242.16	(21,677.18)	120,564.98
<b>Total Equity</b>	1,087,073.23	47,988.66	1,135,061.89
<b>TOTAL LIABILITIES AND EQUITY</b>	1,719,234.59	92,358.50	1,811,593.09

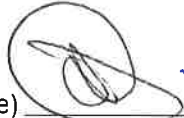
Approved by the Navajo Western Water District board on 3-20-24 (Date)  Initials MR

**Navajo Western Water District  
Consolidated Income Statement  
December 2023**

	Enterprise	General	Total
<b>Income</b>			
<b>Enterprise Sales and Service</b>			
Water Sales	18,635.40		18,635.40
Late Fees	495.00		495.00
Overage Penalties	1,500.00		1,500.00
Loan Service Fee	1,775.00		1,775.00
Abandoned Meter Fees	220.00		220.00
Adj to Customer Accts	(360.00)		(360.00)
<b>Total Enterprise Sales and Service</b>	<b>22,265.40</b>		<b>22,265.40</b>
<b>Tap Sales</b>			
Tap Sales	3,500.00		3,500.00
Tap Installation Fees	1,200.00		1,200.00
Meter & Parts Sales	1,435.10		1,435.10
<b>Total Tap Sales</b>	<b>6,135.10</b>		<b>6,135.10</b>
<b>Interest Earned</b>	<b>140.28</b>		<b>140.28</b>
<b>Misc. Income</b>	<b>6,572.33</b>		<b>6,572.33</b>
<b>Property Tax</b>			
Property Tax Revenue		58.85	58.85
Prior Taxes and Interest		4.71	4.71
Specific Ownership		277.08	277.08
<b>Total Property Tax Revenue</b>		<b>340.64</b>	<b>340.64</b>
<b>Water Lease Revenue</b>			-
<b>Misc. Income - General Fund</b>			-
<b>Total Income</b>	<b>35,113.11</b>	<b>340.64</b>	<b>35,453.75</b>
<b>Expense</b>			
Parts for Resale	9,251.87		9,251.87
Road Cut Expense			-
<b>Administrative Expense</b>			-
Office Supplies	686.03	1.55	687.58
Postage & Shipping	52.44	50.09	102.53
Gift expense	153.32		153.32
Office Furniture expense			-
Office Equipment expense			-
Office Equipment Repair/Rent	150.82		150.82
Health Insurance Allowance	225.00		225.00
Accounting/Bookkeeping	630.00		630.00
Member Dues & Publications	70.00		70.00

**Navajo Western Water District  
Consolidated Income Statement  
December 2023**

	Enterprise	General	Total
Computer and Bill expense		200.00	200.00
Professional fees ADM	234.50		234.50
Repairs and Maintenance ADM			-
Janitorial		230.00	230.00
Bank Service Charges	30.00		30.00
County Treasurer Fees		1.91	1.91
Legal notices	36.96		36.96
Worker's Compensation Insurance			-
Interest Expense	78.36		78.36
Travel Expense ADM	113.68		113.68
Misc. Expense	(281.76)	(467.09)	(748.85)
Entertainment		64.82	64.82
Depreciation Expense	34,774.00		34,774.00
<b>Total Administrative Expense</b>	36,953.35	81.28	37,034.63
 <b>Utilities Expense</b>			
Electric	1,680.72		1,680.72
Propane	113.61		113.61
Telephone	282.74		282.74
<b>Total Utilities Expense</b>	2,077.07	-	2,077.07
 <b>Operating Expenses</b>			
Operating Supplies	271.24		271.24
Building Maintenance and Repair			-
Equipment Maint. And Repair	1,368.59		1,368.59
System Maint. And Repair	4,287.33		4,287.33
Fuel and Oil			-
Water Quality Testing	42.00		42.00
Train, Certify, and Travel	275.00		275.00
Professional Fees	15.48		15.48
Hand Tools			-
<b>Total Operating Expenses</b>	6,259.64		6,259.64
<b>Payroll Expenses</b>	9,466.14	4,785.08	14,251.22
<b>Total Expenses</b>	64,008.07	4,866.36	68,874.43
<b>Net Income</b>	(28,894.96)	(4,525.72)	(33,420.68)

Approved by the Navajo Western Water District board on 3-20-24 (Date)  Initials W

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