

Navajo Western Water District
Consolidated Balance Sheet
April 2024


	Enterprise	General	Total
Assets			
Checking/Savings			
Enterprise Checking	93,009.01		93,009.01
Liability Savings	22,150.32		22,150.32
CWRPDA Savings	54,071.88		54,071.88
O&M Savings	200,486.16		200,486.16
Community Banks of Colorado	1,137.90		1,137.90
General Fund checking		40,672.76	40,672.76
Undeposited funds	4,177.09	12,761.26	16,938.35
Petty Cash		300.00	300.00
Total Checking/Savings	375,032.36	53,734.02	428,766.38
Accounts Receivable			
Accounts Receivable-Rural Billing	30,560.36		30,560.36
Due From General Fund	262.45		262.45
Property Taxes Receivable		39,878.00	39,878.00
Total Accounts Receivable	30,822.81	39,878.00	70,700.81
Prepaid Assets			
Prepaid Insurance	9,310.00		9,310.00
Prepaid Software Support	1,624.92		1,624.92
Total Prepaid Assets	10,934.92		10,934.92
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	1,728,203.00	93,612.02	1,821,815.02

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

	Enterprise	General	Total
Income			
Enterprise Sales and Service			
Water Sales	18,139.64		18,139.64
Late Fees	450.00		450.00
Overage Penalties	750.00		750.00
Loan Service Fee	1,775.00		1,775.00
Abandoned Meter Fees	220.00		220.00
Adj to Customer Accts	(267.01)		(267.01)
Total Enterprise Sales and Service	21,067.63		21,067.63
Tap Sales			
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
Total Tap Sales	6,135.10		6,135.10
Property Tax			
Property Tax Revenue		11,394.12	11,394.12
Prior Taxes and Interest		5.28	5.28
Specific Ownership		368.34	368.34
Total Property Tax Revenue		11,767.74	11,767.74
Other Income - Safety Grant		1,335.50	1,335.50
Total Income	27,202.73	13,103.24	40,305.97
Expense			
Parts for Resale			-
Road Cut Expense	250.00		
Administrative Expense			
Accounting/Bookkeeping		1,890.00	1,890.00
Advertising - Help Wanted		213.00	213.00
Computer and Bill expense	203.12	200.00	403.12
County Treasurer Fees		341.98	341.98
Health Insurance Allowance	51.35		51.35
Interest Expense			-
Janitorial		163.37	163.37
Member Dues & Publications	200.00		200.00
Office Furniture - shelving		40.98	40.98
Office Supplies	338.90	101.19	440.09
Postage & Shipping		66.08	66.08

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

	Enterprise	General	Total
Professional fees ADM		293.75	293.75
Repairs and Maintenance ADM		6.99	6.99
Travel Expense ADM	33.24		33.24
Worker's Comp Insurance expense	1,163.75		1,163.75
Misc. Expense - Wrote off old AP	415.22		415.22
Total Administrative Expense	2,405.58	3,317.34	5,722.92
Utilities Expense			
Electric	1,590.77		1,590.77
Propane			-
Telephone	45.94	274.83	320.77
Total Utilities Expense	1,636.71	274.83	1,911.54
Operating Expenses			
Operating Supplies - OPR	217.30		217.30
Building Maint. And Repair			-
System Maint. And Repair	197.66		197.66
Equipment Maint. And Repair			-
Fuel and Oil	67.89		67.89
Water Quality Testing	42.00		42.00
Train, Certify, and Travel			-
Professional Fees	212.58		212.58
Hand Tools			-
Total Operating Expenses	737.43	-	737.43
Payroll Expenses	10,985.68	538.25	11,523.93
Other Expense - IRS Penalty from 2021		1,839.37	1,839.37
Total Expenses	16,015.40	5,969.79	21,985.19
Net Income	11,187.33	7,133.45	18,320.78

Approved by the Navajo Western Water District board on 5-9-24 (Date)  Initials Y2B