


Navajo Western Water District
Consolidated Balance Sheet
May 2025

| | Enterprise | General | Total |
|--------------------------------------|---------------------|-------------------|---------------------|
| Assets | | | |
| Checking/Savings | | | |
| Enterprise Checking | 73,995.72 | | 73,995.72 |
| Liability Savings | 42,797.79 | | 42,797.79 |
| CWRPDA Savings | 40,448.47 | | 40,448.47 |
| O&M Savings | 276,343.12 | | 276,343.12 |
| General Fund checking | | 75,434.11 | 75,434.11 |
| Petty Cash | | 300.00 | 300.00 |
| Total Checking/Savings | 433,585.10 | 75,734.11 | 509,319.21 |
| Accounts Receivable | | | |
| Accounts Receivable-Rural Billing | 31,690.95 | | 31,690.95 |
| Due From General Fund | 2,013.28 | | 2,013.28 |
| Property Taxes Receivable | | 42,457.00 | 42,457.00 |
| Total Accounts Receivable | 33,704.23 | 42,457.00 | 76,161.23 |
| Prepaid Assets | | | |
| Prepaid Insurance | 8,653.75 | | 8,653.75 |
| Prepaid Software Support | - | | - |
| Total Prepaid Assets | 8,653.75 | | 8,653.75 |
| Other Assets - Meter Deposits | 885.00 | | 885.00 |
| 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 |
| Effluent Pum - 2025 | 6,862.35 | | 6,862.35 |
| Water System | 186,515.76 | | 186,515.76 |
| Generator - Well #3 | 8,350.00 | | 8,350.00 |
| 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 | 1,061,690.21 | | 1,061,690.21 |
| Water Right - Conveyed by Develop | 300,000.00 | | 300,000.00 |
| Vehicles | 25,928.00 | | 25,928.00 |
| Accumulated Depreciation | (1,259,809.86) | | (1,259,809.86) |
| Total Fixed Assets | 1,304,764.03 | | 1,304,764.03 |
| TOTAL ASSETS | 1,781,592.11 | 118,191.11 | 1,899,783.22 |

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Consolidated Balance Sheet
May 2025

| | Enterprise | General | Total |
|-------------------------------------|---------------------|-------------------|---------------------|
| Liabilities and Equity | | | |
| Current Liabilities | | | |
| Accounts Payable | 1,722.41 | 257.10 | 1,979.51 |
| Card Service Center credit card | 872.50 | 27.20 | 899.70 |
| Deposits from Renters | 600.00 | | 600.00 |
| Due to Enterprise | | 2,013.28 | 2,013.28 |
| Deferred Inflows - property taxes | | 42,457.00 | 42,457.00 |
| Total Current Liabilities | 3,194.91 | 44,754.58 | 47,949.49 |
| Total Payroll Liabilities | 2,284.07 | 393.28 | 2,677.35 |
| Long Term Liabilities | | | |
| CWRPDA | 568,276.64 | | 568,276.64 |
| Total Long Term Liabilities | 568,276.64 | | 568,276.64 |
| Equity | | | |
| Retained Earnings | 1,197,117.40 | 64,441.47 | 1,261,558.87 |
| Ask Accountant - Prior Year Adj | 2,271.15 | | 2,271.15 |
| Net Income | 8,447.94 | 8,601.78 | 17,049.72 |
| Total Equity | 1,207,836.49 | 73,043.25 | 1,280,879.74 |
| TOTAL LIABILITIES AND EQUITY | 1,781,592.11 | 118,191.11 | 1,899,783.22 |


Approved by the Navajo Western Water District board on _____ (Date)  initials

Navajo Western Water District
Consolidated Income Statement
May 2025

| | Enterprise | General | Total |
|---|------------------|------------------|------------------|
| Income | | | |
| Enterprise Sales and Service | | | |
| Water Sales | 18,572.81 | | 18,572.81 |
| Late Fees | 450.00 | | 450.00 |
| Overage Penalties | - | | - |
| Loan Service Fee | 1,810.00 | | 1,810.00 |
| Abandoned Meter Fees | 250.00 | | 250.00 |
| Adj to Customer Accts | (60.00) | | (60.00) |
| Total Enterprise Sales and Service | 21,022.81 | | 21,022.81 |
| Tap Sales | | | |
| Tap Sales | - | | - |
| Tap Installation Fees | - | | - |
| Meter & Parts Sales | - | | - |
| Total Tap Sales | - | | - |
| Property Tax | | | |
| Property Tax Revenue | | 10,500.13 | 10,500.13 |
| Prior Taxes and Interest | | 90.34 | 90.34 |
| Specific Ownership | | 383.09 | 383.09 |
| Total Property Tax Revenue | | 10,973.56 | 10,973.56 |
| Water and Mineral Lease Income | | | |
| Water Lease Income | | | - |
| HCFMLD Income | | | - |
| Total Property Tax Revenue | | - | - |
| Interest Income | | | |
| | | | - |
| Total Income | 21,022.81 | 10,973.56 | 31,996.37 |
| Expense | | | |
| Parts for Resale | | | - |
| Road Cut Expense | | | - |
| Administrative Expense | | | |
| Advertising and Promotion | | | - |
| Bank Service Charges | | | - |
| Computer and Bill expense | | 550.00 | 550.00 |
| Software expense - QuickBooks | 2,210.00 | | 2,210.00 |
| County Treasurer Fees | | 317.71 | 317.71 |
| Health Insurance Allowance | 325.12 | | 325.12 |
| Janitorial | | 169.80 | 169.80 |
| Meals and Entertainment | 53.34 | | 53.34 |
| Office Supplies | 2.37 | 11.68 | 14.05 |
| Office Equipment | | | - |
| Post Office fees | | | - |

Navajo Western Water District
Consolidated Income Statement
May 2025

| | Enterprise | General | Total |
|-------------------------------------|------------------|-----------------|------------------|
| Postage & Shipping | | | - |
| Repairs and Maintenance ADM | | | - |
| Insurance expense | 1,236.25 | | 1,236.25 |
| Misc. Expense | | | - |
| Total Administrative Expense | 3,827.08 | 1,049.19 | 4,876.27 |
| Utilities Expense | | | |
| Electric | 1,431.97 | | 1,431.97 |
| Propane for office | | 152.10 | 152.10 |
| Trash removal | | | - |
| Telephone | 160.72 | 204.54 | 365.26 |
| Total Utilities Expense | 1,592.69 | 356.64 | 1,949.33 |
| Operating Expenses | | | |
| Operating Supplies - OPR | 425.83 | | 425.83 |
| Building Maint. And Repair | | | - |
| System Maint. And Repair | 163.06 | | 163.06 |
| Equipment Maint. And Repair | 3,271.43 | | 3,271.43 |
| Fuel and Oil | 103.03 | | 103.03 |
| Water Quality Testing | 42.00 | | 42.00 |
| Train, Certify, and Travel | | | - |
| Professional Fees | 1.55 | | 1.55 |
| Hand Tools | 91.40 | | 91.40 |
| Total Operating Expenses | 4,098.30 | - | 4,098.30 |
| Payroll Expenses | 8,134.69 | 1,894.64 | 10,029.33 |
| Depreciation Expense | 3,000.00 | | 3,000.00 |
| Lease Share | | | - |
| Total Expenses | 20,652.76 | 3,300.47 | 23,953.23 |
| Net Income | 370.05 | 7,673.09 | 8,043.14 |

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