

Navajo Western Water District
Consolidated Balance Sheet
June 2025

	Enterprise	General	Total
Assets			
Checking/Savings			
Enterprise Checking	76,552.29		76,552.29
Liability Savings	44,698.57		44,698.57
CWRPDA Savings	43,276.46		43,276.46
O&M Savings	281,013.20		281,013.20
General Fund checking		73,746.85	73,746.85
Petty Cash		300.00	300.00
Total Checking/Savings	445,540.52	74,046.85	519,587.37
Accounts Receivable			
Accounts Receivable-Rural Billing	28,970.03		28,970.03
Due From General Fund	2,283.56		2,283.56
Property Taxes Receivable		42,457.00	42,457.00
Total Accounts Receivable	31,253.59	42,457.00	73,710.59
Prepaid Assets			
Prepaid Insurance	7,417.50		7,417.50
Prepaid Software Support	-		-
Total Prepaid Assets	7,417.50		7,417.50
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
Water System	186,515.76		186,515.76
New Effluent Pump	6,862.35		6,862.35
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	(1,262,809.86)		(1,262,809.86)
Total Fixed Assets	1,301,764.03	-	1,301,764.03
TOTAL ASSETS	1,786,860.64	116,503.85	1,903,364.49

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	Enterprise	General	Total
Liabilities and Equity			
Current Liabilities			
Accounts Payable	2,017.31	(46.88)	1,970.43
Card Service Center credit card	710.09	21.63	731.72
Deposits from Renters	500.00		500.00
Due to Enterprise		2,283.56	2,283.56
Deferred Inflows - property taxes		42,457.00	42,457.00
Total Current Liabilities	3,227.40	44,715.31	47,942.71
Total Payroll Liabilities	2,791.15	654.17	3,445.32
Long Term Liabilities			
CWRPDA	568,276.64		568,276.64
Total Long Term Liabilities	568,276.64		568,276.64
Equity			
Ask accountant - prior year	2,271.15		2,271.15
Retained Earnings	1,197,117.40	64,441.47	1,261,558.87
Net Income	13,176.90	6,692.90	19,869.80
Total Equity	1,212,565.45	71,134.37	1,283,699.82
TOTAL LIABILITIES AND EQUITY	1,786,860.64	116,503.85	1,903,364.49

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



Navajo Western Water District
Consolidated Income Statement
June 2025

	Enterprise	General	Total
Income			
Enterprise Sales and Service			
Water Sales	18,587.49		18,587.49
Late Fees	240.00		240.00
Overage Penalties	500.00		500.00
Loan Service Fee	1,810.00		1,810.00
Abandoned Meter Fees	260.00		260.00
Adj to Customer Accts	-		-
Total Enterprise Sales and Service	21,397.49		21,397.49
Tap Sales			
Tap Sales			-
Tap Installation Fees			-
Meter & Parts Sales			-
Total Tap Sales			-
Property Tax			
Property Tax Revenue		1,546.87	1,546.87
Prior Taxes and Interest		1.75	1.75
Specific Ownership		309.18	309.18
Total Property Tax Revenue		1,857.80	1,857.80
Water and Mineral Lease Income			
Water Lease Income			-
HCFMLD Income		-	-
Total Property Tax Revenue		-	-
Interest Income	223.85		223.85
Total Income	21,621.34	1,857.80	23,479.14
Expense			
Parts for Resale			-
Road Cut Expense	500.00		500.00
Administrative Expense			
Accounting/Bookkeeping			-
Advertising and Promotion			-
Bank Service Charges	7.50		7.50
Computer and Bill expense		550.00	550.00
County Treasurer Fees		46.46	46.46
Health Insurance Allowance	325.12		325.12
Janitorial			-
Meals and Entertainment		58.87	58.87
Member dues and Publications			-
Office Supplies		136.41	136.41
Office Equipment - shredder		63.52	63.52

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	Enterprise	General	Total
Post Office fees (Permit Imprint)			-
Postage & Shipping	600.00		600.00
Professional fees ADM		(40.00)	(40.00)
Repairs and Maintenance ADM			-
Travel Expense ADM			-
Insurance expense	1,236.25		1,236.25
Misc. Expense - lien release fees			-
Total Administrative Expense	2,168.87	815.26	2,984.13
Utilities Expense			
Electric	1,511.89		1,511.89
Propane for office			-
Trash removal		21.63	21.63
Telephone	81.73	(6.92)	74.81
Total Utilities Expense	1,593.62	14.71	1,608.33
Operating Expenses			
Operating Supplies - OPR	203.15		203.15
Building Maint. And Repair			-
System Maint. And Repair			-
Equipment Maint. And Repair	247.53		247.53
Fuel and Oil			-
Water Quality Testing	42.00		42.00
Train, Certify, and Travel			-
Professional Fees	210.00		210.00
Hand Tools	8.99		8.99
Total Operating Expenses	711.67	-	711.67
Payroll Expenses	8,918.22	2,936.71	11,854.93
Depreciation Expense	3,000.00		3,000.00
Lease Share			-
Total Expenses	16,892.38	3,766.68	20,659.06
Net Income	4,728.96	(1,908.88)	2,820.08

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