

**Navajo Western Water District**  
**Consolidated Balance Sheet**  
**July 2025**

	Enterprise	General	Total
<b>Assets</b>			
<b>Checking/Savings</b>			
Enterprise Checking	68,010.35		68,010.35
Liability Savings	46,573.57		46,573.57
CWRPDA Savings	46,076.46		46,076.46
O&M Savings	280,513.20		280,513.20
COLOTRUST savings	5,008.39		5,008.39
General Fund checking		76,774.74	76,774.74
Petty Cash		300.00	300.00
<b>Total Checking/Savings</b>	<b>446,181.97</b>	<b>77,074.74</b>	<b>523,256.71</b>
<b>Accounts Receivable</b>			
Accounts Receivable-Rural Billing	34,616.92		34,616.92
Due From General Fund	1,553.59		1,553.59
Property Taxes Receivable		42,457.00	42,457.00
<b>Total Accounts Receivable</b>	<b>36,170.51</b>	<b>42,457.00</b>	<b>78,627.51</b>
<b>Prepaid Assets</b>			
Prepaid Insurance	6,181.25		6,181.25
Prepaid Software Support	-		-
<b>Total Prepaid Assets</b>	<b>6,181.25</b>		<b>6,181.25</b>
<b>Other Assets - Meter Deposits</b>			
	885.00		885.00
<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
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	(1,265,809.86)		(1,265,809.86)
<b>Total Fixed Assets</b>	<b>1,298,764.03</b>	<b>-</b>	<b>1,298,764.03</b>
<b>TOTAL ASSETS</b>	<b>1,788,182.76</b>	<b>119,531.74</b>	<b>1,907,714.50</b>

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	Enterprise	General	Total
<b>Liabilities and Equity</b>			
<b>Current Liabilities</b>			
Accounts Payable	3,827.65	-	3,827.65
Card Service Center credit card	495.03	41.17	536.20
Deposits from Renters	500.00		500.00
Due to Enterprise		1,553.59	1,553.59
Deferred Inflows - property taxes		42,457.00	42,457.00
<b>Total Current Liabilities</b>	<b>4,822.68</b>	<b>44,051.76</b>	<b>48,874.44</b>
<b>Total Payroll Liabilities</b>	<b>2,018.51</b>	<b>366.04</b>	<b>2,384.55</b>
<b>Long Term Liabilities</b>			
CWRPDA	568,276.64		568,276.64
<b>Total Long Term Liabilities</b>	<b>568,276.64</b>		<b>568,276.64</b>
<b>Equity</b>			
Ask accountant - prior year	2,288.35		2,288.35
Retained Earnings	1,197,117.40	64,441.47	1,261,558.87
Net Income	13,659.18	10,672.47	24,331.65
<b>Total Equity</b>	<b>1,213,064.93</b>	<b>75,113.94</b>	<b>1,288,178.87</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>1,788,182.76</b>	<b>119,531.74</b>	<b>1,907,714.50</b>

Approved by the Navajo Western Water District board on 8/14/25 (Date) DRZ [Signature] Initials

**Navajo Western Water District**  
**Consolidated Income Statement**  
**July 2025**

	Enterprise	General	Total
<b>Income</b>			
<b>Enterprise Sales and Service</b>			
Water Sales	22,170.23		22,170.23
Late Fees	255.00		255.00
Overage Penalties	2,000.00		2,000.00
Loan Service Fee	1,825.00		1,825.00
Abandoned Meter Fees	280.00		280.00
Adj to Customer Accts	-		-
<b>Total Enterprise Sales and Service</b>	<b>26,530.23</b>		<b>26,530.23</b>
<b>Tap Sales</b>			
Tap Sales			-
Tap Installation Fees			-
Meter & Parts Sales			-
<b>Total Tap Sales</b>			<b>-</b>
<b>Property Tax</b>			
Property Tax Revenue		6,826.89	6,826.89
Prior Taxes and Interest		14.83	14.83
Specific Ownership		707.96	707.96
<b>Total Property Tax Revenue</b>		<b>7,549.68</b>	<b>7,549.68</b>
<b>Water and Mineral Lease Income</b>			
Water Lease Income			-
HCFMLD Income		-	-
<b>Total Property Tax Revenue</b>		<b>-</b>	<b>-</b>
<b>Interest Income</b>	<b>8.39</b>		<b>8.39</b>
<b>Misc. Income</b>		<b>5.00</b>	<b>5.00</b>
<b>Total Income</b>	<b>26,538.62</b>	<b>7,554.68</b>	<b>34,093.30</b>
<b>Expense</b>			
Parts for Resale	157.20		157.20
Road Cut Expense	500.00		500.00
<b>Administrative Expense</b>			
Accounting/Bookkeeping			-
Advertising and Promotion			-
Bank Service Charges			-
Computer and Bill expense		550.00	550.00
County Treasurer Fees		210.09	210.09
Health Insurance Allowance	325.12		325.12
Janitorial		315.00	315.00
Meals and Entertainment	23.75	-	23.75
Member dues and Publications			-
Office Supplies	301.45	-	301.45

**Navajo Western Water District**  
**Consolidated Income Statement**  
**July 2025**

	Enterprise	General	Total
Office Equipment - shredder		-	-
Post Office fees (Permit Imprint)			-
Postage & Shipping		25.72	25.72
Professional fees ADM		123.00	123.00
Repairs and Maintenance ADM			-
Travel Expense ADM			-
Insurance expense	1,236.25		1,236.25
Misc. Expense - lien release fees			-
<b>Total Administrative Expense</b>	<b>1,886.57</b>	<b>1,223.81</b>	<b>3,110.38</b>
<b>Utilities Expense</b>			
Electric	1,551.65		1,551.65
Internet Service - Jade		247.74	
Propane for office			-
Trash removal		15.45	15.45
Telephone - WITS	81.72	39.96	121.68
<b>Total Utilities Expense</b>	<b>1,633.37</b>	<b>303.15</b>	<b>1,936.52</b>
<b>Operating Expenses</b>			
Operating Supplies - OPR	291.66		291.66
Building Maint. And Repair			-
System Maint. And Repair	562.27		562.27
Equipment Maint. And Repair	(5.25)		(5.25)
Fuel and Oil	1,147.03		1,147.03
Water Quality Testing	3,893.00		3,893.00
Train, Certify, and Travel			-
Professional Fees	357.65		357.65
Hand Tools			-
<b>Total Operating Expenses</b>	<b>6,246.36</b>	<b>-</b>	<b>6,246.36</b>
<b>Payroll Expenses</b>	<b>8,335.29</b>	<b>2,048.15</b>	<b>10,383.44</b>
<b>Depreciation Expense</b>	<b>3,000.00</b>		<b>3,000.00</b>
<b>Lease Share</b>			<b>-</b>
<b>Total Expenses</b>	<b>21,758.79</b>	<b>3,575.11</b>	<b>25,333.90</b>
<b>Net Income</b>	<b>4,779.83</b>	<b>3,979.57</b>	<b>8,759.40</b>



Approved by the Navajo Western Water District board on \_\_\_\_\_ (Date) 8/14/25 Initials \_\_\_\_\_