

Navajo Western Water District
Consolidated Balance Sheet
August 2025

	Enterprise	General	Total
Assets			
Checking/Savings			
Enterprise Checking	80,685.37		80,685.37
Liability Savings	48,448.57		48,448.57
CWRPDA Savings	48,876.46		48,876.46
O&M Savings	185,013.20		185,013.20
COLOTRUST savings	105,266.39		105,266.39
General Fund checking		74,220.22	74,220.22
Petty Cash		300.00	300.00
Total Checking/Savings	468,289.99	74,520.22	542,810.21
Accounts Receivable			
Accounts Receivable-Rural Billing	20,042.16		20,042.16
Due From General Fund	-		-
Property Taxes Receivable		42,457.00	42,457.00
Total Accounts Receivable	20,042.16	42,457.00	62,499.16
Prepaid Assets			
Prepaid Insurance	4,945.00		4,945.00
Prepaid Software Support	-		-
Total Prepaid Assets	4,945.00		4,945.00
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	9,925.00		9,925.00
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	(1,268,809.86)		(1,268,809.86)
Total Fixed Assets	1,297,339.03	-	1,297,339.03
TOTAL ASSETS	1,791,501.18	116,977.22	1,908,478.40

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	Enterprise	General	Total
Liabilities and Equity			
Current Liabilities			
Accounts Payable	5,232.25	219.35	5,451.60
Card Service Center credit card	1,012.49	69.91	1,082.40
Deposits from Renters	500.00		500.00
Due to Enterprise		-	-
Deferred Inflows - property taxes		42,457.00	42,457.00
Total Current Liabilities	6,744.74	42,746.26	49,491.00
Total Payroll Liabilities	2,407.70	453.10	2,860.80
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	2,288.35		2,288.35
Retained Earnings	1,197,117.40	64,441.47	1,261,558.87
Net Income	14,666.35	9,336.39	24,002.74
Total Equity	1,214,072.10	73,777.86	1,287,849.96
TOTAL LIABILITIES AND EQUITY	1,791,501.18	116,977.22	1,908,478.40

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

Navajo Western Water District
Consolidated Income Statement
August 2025

	Enterprise	General	Total
Income			
Enterprise Sales and Service			
Water Sales	17,650.65		17,650.65
Late Fees	225.00		225.00
Overage Penalties	(1,000.00)		(1,000.00)
Loan Service Fee	1,835.00		1,835.00
Abandoned Meter Fees	280.00		280.00
Adj to Customer Accts	-		-
Total Enterprise Sales and Service	18,990.65		18,990.65
Tap Sales			
Tap Sales	7,500.00		7,500.00
Tap Installation Fees	1,200.00		1,200.00
Meter & Parts Sales	1,435.00		1,435.00
Total Tap Sales	10,135.00		10,135.00
Property Tax			
Property Tax Revenue		1,476.86	1,476.86
Prior Taxes and Interest		40.43	40.43
Specific Ownership		276.05	276.05
Total Property Tax Revenue		1,793.34	1,793.34
Water and Mineral Lease Income			
Water Lease Income			-
HCFMLD Income			-
Total Property Tax Revenue		-	-
Interest Income	258.00		258.00
Misc. Income		25.00	25.00
Total Income	29,383.65	1,818.34	31,201.99
Expense			
Parts for Resale	3,486.50		3,486.50
Road Cut Expense	250.00		250.00
Administrative Expense			
Accounting/Bookkeeping			-
Advertising and Promotion			-
Bank Service Charges			-
Charge off bad debt expense	9,202.50		
Computer and Bill expense		600.00	600.00
County Treasurer Fees		56.87	56.87
Health Insurance Allowance	325.12		325.12
Janitorial		175.00	175.00
Meals and Entertainment			-
Member dues and Publications			-

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	Enterprise	General	Total
Office Supplies		43.05	43.05
Office Equipment - shredder		-	-
Post Office fees (Permit Imprint)		-	-
Postage & Shipping	15.84	10.48	26.32
Professional fees ADM		-	-
Repairs and Maintenance ADM		44.35	44.35
Travel Expense ADM		-	-
Insurance expense	1,236.25		1,236.25
Misc. Expense - lien release fees	-		-
Total Administrative Expense	10,779.71	929.75	11,709.46
Utilities Expense			
Electric	1,451.38		1,451.38
Internet Service - Jade		120.00	
Propane for office		-	-
Trash removal		10.30	10.30
Telephone - WITS	81.72	39.96	121.68
Total Utilities Expense	1,533.10	170.26	1,703.36
Operating Expenses			
Operating Supplies - OPR	7.45		7.45
Building Maint. And Repair			-
System Maint. And Repair			-
Equipment Maint. And Repair	9.25		9.25
Fuel and Oil			-
Water Quality Testing	647.80		647.80
Train, Certify, and Travel			-
Professional Fees	12.40		12.40
Hand Tools	-		-
Total Operating Expenses	676.90	-	676.90
Payroll Expenses	8,650.27	2,054.41	10,704.68
Depreciation Expense	3,000.00		3,000.00
Lease Share			-
Total Expenses	28,376.48	3,154.42	31,530.90
Net Income	1,007.17	(1,336.08)	(328.91)

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