

Navajo Western Water District
Consolidated Balance Sheet
September 2025

	Enterprise	General	Total
Assets			
Checking/Savings			
Enterprise Checking	76,878.83		76,878.83
Liability Savings	50,353.16		50,353.16
CWRPDA Savings	51,705.86		51,705.86
O&M Savings	94,635.92		94,635.92
COLOTRUST savings	200,933.06		200,933.06
General Fund checking		73,716.78	73,716.78
Petty Cash		300.00	300.00
Total Checking/Savings	474,506.83	74,016.78	548,523.61
Accounts Receivable			
Accounts Receivable-Rural Billing	20,877.45		20,877.45
Due From General Fund	1,446.31		1,446.31
Property Taxes Receivable		42,457.00	42,457.00
Total Accounts Receivable	22,323.76	42,457.00	64,780.76
Prepaid Assets			
Prepaid Insurance	3,708.75		3,708.75
Prepaid Software Support	-		-
Total Prepaid Assets	3,708.75		3,708.75
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
Water System	186,515.76		186,515.76
New Effluent Pump	6,862.35		6,862.35
Generator - Well #3	11,853.38		11,853.38
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	(1,271,809.86)		(1,271,809.86)
Total Fixed Assets	1,296,267.41	-	1,296,267.41
TOTAL ASSETS	1,797,691.75	116,473.78	1,914,165.53

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	Enterprise	General	Total
Liabilities and Equity			
Current Liabilities			
Accounts Payable	5,998.91	319.69	6,318.60
Card Service Center credit card	502.00	-	502.00
Deposits from Renters	500.00		500.00
Due to Enterprise		1,446.31	1,446.31
Deferred Inflows - property taxes		42,457.00	42,457.00
Total Current Liabilities	7,000.91	44,223.00	51,223.91
Total Payroll Liabilities	2,732.00	446.70	3,178.70
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	20,276.45	7,362.61	27,639.06
Total Equity	1,219,682.20	71,804.08	1,291,486.28
TOTAL LIABILITIES AND EQUITY	1,797,691.75	116,473.78	1,914,165.53

Approved by the Navajo Western Water District board on Oct. 9, 2025 (Date)   Initials

Navajo Western Water District
Consolidated Income Statement
September 2025

	Enterprise	General	Total
Income			
Enterprise Sales and Service			
Water Sales	18,486.72		18,486.72
Late Fees	360.00		360.00
Overage Penalties	1,000.00		1,000.00
Loan Service Fee	1,840.00		1,840.00
Abandoned Meter Fees	280.00		280.00
Adj to Customer Accts	300.00		300.00
Total Enterprise Sales and Service	22,266.72		22,266.72
Tap Sales			
Tap Sales	-		-
Tap Installation Fees	-		-
Meter & Parts Sales	250.00		250.00
Total Tap Sales	250.00		250.00
Property Tax			
Property Tax Revenue		818.74	818.74
Prior Taxes and Interest		30.54	30.54
Specific Ownership		291.50	291.50
Total Property Tax Revenue		1,140.78	1,140.78
Water and Mineral Lease Income			
Water Lease Income			-
HCFMLD Income		-	-
Total Property Tax Revenue		-	-
Interest Income	848.38		848.38
Misc. Income	226.37		226.37
Total Income	23,591.47	1,140.78	24,732.25
Expense			
Parts for Resale	700.24		700.24
Road Cut Expense			-
Administrative Expense			
Accounting/Bookkeeping			-
Advertising and Promotion			-
Bank Service Charges		60.00	60.00
Charge off bad debt expense	(630.00)		(630.00)
Computer and Bill expense	800.00	600.00	1,400.00
County Treasurer Fees		33.03	33.03
Filing Fees	129.00		129.00
Health Insurance Allowance	325.12		325.12
Janitorial		157.50	157.50
Meals and Entertainment		-	-

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	Enterprise	General	Total
Member dues and Publications			-
Office Supplies		170.74	170.74
Office Equipment - shredder		-	-
Post Office fees (Permit Imprint)			-
Postage & Shipping	615.16	105.95	721.11
Professional fees ADM			-
Repairs and Maintenance ADM		18.50	18.50
Travel Expense ADM			-
Insurance expense	1,236.25		1,236.25
Misc. Expense - lien release fees			-
Total Administrative Expense	2,475.53	1,145.72	3,621.25
Utilities Expense			
Electric	1,403.77		1,403.77
Internet Service - Jade		120.00	
Propane for office			-
Trash removal		19.57	19.57
Telephone - Verizon and WITS	82.08	39.96	122.04
Total Utilities Expense	1,485.85	179.53	1,665.38
Operating Expenses			
Operating Supplies - OPR	51.79		51.79
Building Maint. And Repair			-
System Maint. And Repair	209.95		209.95
Equipment Maint. And Repair	206.89		206.89
Fuel and Oil	20.00		20.00
Water Quality Testing	1,049.40		1,049.40
Train, Certify, and Travel			-
Professional Fees	73.10		73.10
Hand Tools	21.75		21.75
Total Operating Expenses	1,632.88	-	1,632.88
Payroll Expenses	8,686.87	1,789.31	10,476.18
Depreciation Expense	3,000.00		3,000.00
Lease Share			-
Total Expenses	17,981.37	3,114.56	21,095.93
Net Income	5,610.10	(1,973.78)	3,636.32

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