

Navajo Western Water District
Consolidated Balance Sheet
September 2026

	Enterprise	General	Total
Assets			
Checking/Savings			
Enterprise Checking	80,130.16		80,130.16
Liability Savings	57,367.72		57,367.72
CWRPDA Savings	45,380.63		45,380.63
O&M Savings	16,176.98		16,176.98
COLOTRUST savings	111,779.71		111,779.71
General Fund checking		93,942.07	93,942.07
Petty Cash		300.00	300.00
Total Checking/Savings	310,835.20	94,242.07	405,077.27
Accounts Receivable			
Accounts Receivable-Rural Billing	30,722.72		30,722.72
Due From General Fund	5,622.78		5,861.19
Due from Enterprise		238.41	
Property Taxes Receivable		42,457.00	42,457.00
Total Accounts Receivable	36,345.50	42,695.41	79,040.91
Prepaid Assets			
Prepaid Insurance	2,964.00		2,964.00
Undeposited Funds			
Prepaid registration fee			
Total Prepaid Assets	2,964.00		2,964.00
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 - WeL #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 Dist. Control System	189,744.65		189,744.65
Water Right - Ccnveyed by Develop	300,000.00		300,000.00
Vehicles	25,928.00		25,928.00
Accumulated Depreciation	(1,311,923.96)		(1,311,923.96)
Total Fixed Assets	1,445,897.96	-	1,445,897.96
TOTAL ASSETS	1,796,927.66	136,937.48	1,933,865.14
	2,746.52		
Liabilities and Equity			
Current Liabilities			
Accounts Payable	2,746.52	447.63	3,194.15
Card Service Center credit card	99.24	(405.25)	(306.01)
Deposits from Renters	400.00		400.00
Due to Enterprise		5,622.78	5,622.78
Deferred Inflows - property taxes		42,457.00	42,457.00
Total Current Liabilities	3,245.76	48,122.16	51,367.92

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Total Payroll Liabilities	3,553.89	(5.46)	3,548.43
Long Term Liabilities			
CWRPDA	534,848.60		534,848.60
Total Long Term Liabilities	541,648.25	48,116.70	589,764.95
Equity			
Retained Earnings	1,227,864.57	73,424.49	1,301,289.06
Net Income	27,414.84	15,396.29	42,811.13
Total Equity	1,255,279.41	88,820.78	1,344,100.19
TOTAL LIABILITIES AND EQUITY	1,796,927.66	136,937.48	1,933,865.14

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

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Consolidated Income Statement
September 2026

	Enterprise	General	Total
Income			
Enterprise Sales and Service			
Water Sales	19,932.00		19,932.00
Late Fees	525.00		525.00
Overage Penalties	1,500.00		1,500.00
Loan Service Fee	1,845.00		1,845.00
Locked Meter Maint. Fee	240.00		240.00
Adjustment to customer accounts	80.00		80.00
Total Enterprise Sales and Service	24,122.00		24,122.00
Tap Sales			
Tap Sales			-
Tap Installation Fees			-
Meter & Parts Sales			-
Total Tap Sales			-
Property Tax			
Property Tax Revenue		726.84	726.84
Prior Taxes and Interest		23.63	23.63
Specific Ownership		326.94	326.94
Undeposited Funds			
Total Property Tax Revenue		1,077.41	1,077.41
Water and Mineral Lease Income			
Water Lease Income			-
HCFMLD Income			-
Total Property Tax Revenue			-
Interest Income	431.76		431.76
Misc. Income	216.99		216.99
Total Income	24,770.75	1,077.41	25,848.16
Expense			
Parts for Resale			-
Road Cut Expense			-
Administrative Expense			
Accounting/Bookkeeping			-
Advertising and Promotion			-
Bank Service Charges		64.87	64.87
Charge off bad debt expense			-
Computer and Bill expense	836.98	600.00	1,436.98
County Treasurer Fees		22.51	22.51
Filing Fees			-
Health Insurance Allowance			-
Janitorial	289.14	105.00	394.14

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	Enterprise	General	Total
Meals and Entertainment		-	-
Member dues and Publications		-	-
Office Supplies	(100.00)	322.66	222.66
Office Furniture		-	-
Post Office fees (Permit Imprint)			-
Postage & Shipping			-
Professional fees ADM	120.00		120.00
Repairs and Maintenance ADM			-
Training/conferences			-
Travel Expense ADM	-		-
Insurance expense	988.00		988.00
Misc. Expense - lien release fees	-		-
Total Administrative Expense	2,134.12	1,115.04	3,249.16
Utilities Expense			
Electric	1,600.71		
Internet Service - Jade	730.00	120.00	850.00
Propane for office			
Trash removal	16.15		16.15
Telephone - Verizon and WITS	82.38	39.96	122.34
Total Utilities Expense	2,429.24	159.96	2,589.20
Operating Expenses			
Operating Supplies - OPR	32.35		32.35
Building Maint. And Repair	11.84		11.84
System Maint. And Repair	(4,800.28)		(4,800.28)
Equipment Maint. And Repair	293.03		293.03
Fuel and Oil	16.40		16.40
Water Quality Testing	919.20		919.20
Train, Certify, and Travel	19.06		19.06
Professional Fees	3,957.05		3,957.05
Hand Tools			-
Operating Expenses-Other	111.55		
Total Operating Expenses	560.20	-	560.20
Payroll Expenses	8,766.05	2,751.00	11,517.05
Depreciation Expense	3,250.00		3,250.00
Lease Share			-
Total Expenses	17,139.61	4,026.00	21,165.61
Net Income	7,631.14	(2,948.59)	4,682.55

**Navajo Western Water District
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Enterprise

General

Total

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