

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

	Enterprise	General	Total
<b>Assets</b>			
<b>Checking/Savings</b>			
Enterprise Checking	44,480.20		44,480.20
Liability Savings	56,011.35		56,011.35
CWRPDA Savings	60,140.63		60,140.63
O&M Savings	16,146.77		16,146.77
COLOTRUST savings	203,014.25		203,014.25
General Fund checking		81,351.94	81,351.94
Petty Cash		300.00	300.00
<b>Total Checking/Savings</b>	<b>379,793.20</b>	<b>81,651.94</b>	<b>461,445.14</b>
<b>Accounts Receivable</b>			
Accounts Receivable-Rural Billing	20,244.95		20,244.95
Due From General Fund	5,590.01		5,590.01
Property Taxes Receivable		42,457.00	42,457.00
<b>Total Accounts Receivable</b>	<b>25,834.96</b>	<b>42,457.00</b>	<b>68,291.96</b>
<b>Prepaid Assets</b>			
Prepaid Insurance			-
Prepaid registration fee	320.00		320.00
<b>Total Prepaid Assets</b>	<b>320.00</b>		<b>320.00</b>
<b>Other Assets - Meter Deposits</b>	<b>885.00</b>		<b>885.00</b>
<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	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	94,872.47		94,872.47
Water Right - Conveyed by Develop	300,000.00		300,000.00
Vehicles	25,928.00		25,928.00
Accumulated Depreciation	(1,280,809.86)		(1,280,809.86)
<b>Total Fixed Assets</b>	<b>1,382,139.88</b>		<b>1,382,139.88</b>
<b>TOTAL ASSETS</b>	<b>1,788,973.04</b>	<b>124,108.94</b>	<b>1,913,081.98</b>

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**December 2025**

	Enterprise	General	Total
<b>Liabilities and Equity</b>			
<b>Current Liabilities</b>			
Accounts Payable	3,958.58	1,943.55	5,902.13
Card Service Center credit card	169.95	48.83	218.78
Deposits from Renters	400.00		400.00
Due to Enterprise		5,590.01	5,590.01
Deferred Inflows - property taxes		42,457.00	42,457.00
<b>Total Current Liabilities</b>	<b>4,528.53</b>	<b>50,039.39</b>	<b>54,567.92</b>
<b>Total Payroll Liabilities</b>	<b>3,153.22</b>	<b>645.06</b>	<b>3,798.28</b>
<b>Long Term Liabilities</b>			
CWRPDA	551,562.62		551,562.62
<b>Total Long Term Liabilities</b>	<b>551,562.62</b>		<b>551,562.62</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	30,322.92	8,983.02	39,305.94
<b>Total Equity</b>	<b>1,229,728.67</b>	<b>73,424.49</b>	<b>1,303,153.16</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>1,788,973.04</b>	<b>124,108.94</b>	<b>1,913,081.98</b>

Approved by the Navajo Western Water District board on 1-15-26 (Date)  Initials

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

	Enterprise	General	Total
<b>Income</b>			
<b>Enterprise Sales and Service</b>			
Water Sales	17,922.25		17,922.25
Late Fees	135.00		135.00
Overage Penalties	(500.00)		(500.00)
Loan Service Fee	1,846.83		1,846.83
Locked Meter Maint. Fee	280.00		280.00
<b>Total Enterprise Sales and Service</b>	<hr/> 19,684.08		<hr/> 19,684.08
<b>Tap Sales</b>			
Tap Sales	-		-
Tap Installation Fees	-		-
Meter & Parts Sales	-		-
<b>Total Tap Sales</b>	<hr/> -		<hr/> -
<b>Property Tax</b>			
Property Tax Revenue	212.14		212.14
Prior Taxes and Interest	9.49		9.49
Specific Ownership	272.24		272.24
<b>Total Property Tax Revenue</b>	<hr/> 493.87		<hr/> 493.87
<b>Water and Mineral Lease Income</b>			
Water Lease Income	13,400.00		13,400.00
HCFMLD Income	-		-
<b>Total Property Tax Revenue</b>	<hr/> 13,400.00		<hr/> 13,400.00
<b>Interest Income</b>	760.74		760.74
<b>Misc. Income</b>	366.13		366.13
<b>Total Income</b>	<hr/> 20,810.95	<hr/> 13,893.87	<hr/> 34,704.82
<b>Expense</b>			
Parts for Resale	-		-
Road Cut Expense	-		-
<b>Administrative Expense</b>			
Accounting/Bookkeeping	-		-
Advertising and Promotion	-		-
Bank Service Charges	-		-
Charge off bad debt expense	-		-
Computer and Bill expense	600.00		600.00
County Treasurer Fees	6.64		6.64
Filing Fees	-		-
Health Insurance Allowance	289.14		289.14
Janitorial	140.00		140.00
Meals and Entertainment	20.22		20.22
Member dues and Publications	-		-

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

	Enterprise	General	Total
Office Supplies		264.21	264.21
Office Equipment - shredder		-	-
Post Office fees (Permit Imprint)		-	-
Postage & Shipping	700.00		700.00
Professional fees ADM		1,599.93	1,599.93
Repairs and Maintenance ADM		96.53	96.53
Travel Expense ADM		-	-
Insurance expense	1,236.25		1,236.25
Misc. Expense - lien release fees	-		-
<b>Total Administrative Expense</b>	<b>2,245.61</b>	<b>2,707.31</b>	<b>4,952.92</b>
<b>Utilities Expense</b>			
Electric	1,530.18		1,530.18
Internet Service - Jade	498.67	120.00	618.67
Propane for office		168.00	168.00
Trash removal		54.00	54.00
Telephone - Verizon and WITS	82.12	39.96	122.08
<b>Total Utilities Expense</b>	<b>2,110.97</b>	<b>381.96</b>	<b>2,492.93</b>
<b>Operating Expenses</b>			
Operating Supplies - OPR	169.95		169.95
Building Maint. And Repair	-		-
System Maint. And Repair	1,896.16		1,896.16
Equipment Maint. And Repair	90.16		90.16
Fuel and Oil		-	-
Water Quality Testing	50.00		50.00
Train, Certify, and Travel		-	-
Professional Fees	9.30		9.30
Hand Tools		-	-
<b>Total Operating Expenses</b>	<b>2,215.57</b>		<b>2,215.57</b>
<b>Payroll Expenses</b>	<b>10,806.11</b>	<b>2,779.49</b>	<b>13,585.60</b>
<b>Depreciation Expense</b>	<b>3,000.00</b>		<b>3,000.00</b>
<b>Lease Share</b>			-
<b>Total Expenses</b>	<b>20,378.26</b>	<b>5,868.76</b>	<b>26,247.02</b>
<b>Net Income</b>	<b>432.69</b>	<b>8,025.11</b>	<b>8,457.80</b>

Approved by the Navajo Western Water District board on

1-15-26

(Date)

 Initials