


Navajo Western Water District
Consolidated Balance Sheet
December 2025

	Enterprise	General	Total
Assets			
Checking/Savings			
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
Total Checking/Savings	379,793.20	81,651.94	461,445.14
Accounts Receivable			
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
Total Accounts Receivable	25,834.96	42,457.00	68,291.96
Prepaid Assets			
Prepaid Insurance			-
Prepaid registration fee	320.00		320.00
Total Prepaid Assets	320.00		320.00
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	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)
Total Fixed Assets	1,382,139.88	-	1,382,139.88
TOTAL ASSETS	1,788,973.04	124,108.94	1,913,081.98

Navajo Western Water District
Consolidated Balance Sheet
December 2025

	Enterprise	General	Total
Liabilities and Equity			
Current Liabilities			
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
Total Current Liabilities	4,528.53	50,039.39	54,567.92
Total Payroll Liabilities	3,153.22	645.06	3,798.28
Long Term Liabilities			
CWRPDA	551,562.62		551,562.62
Total Long Term Liabilities	551,562.62		551,562.62
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	30,322.92	8,983.02	39,305.94
Total Equity	1,229,728.67	73,424.49	1,303,153.16
TOTAL LIABILITIES AND EQUITY	1,788,973.04	124,108.94	1,913,081.98

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
Income			
Enterprise Sales and Service			
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
Total Enterprise Sales and Service	19,684.08		19,684.08
Tap Sales			
Tap Sales	-		-
Tap Installation Fees	-		-
Meter & Parts Sales	-		-
Total Tap Sales	-		-
Property Tax			
Property Tax Revenue		212.14	212.14
Prior Taxes and Interest		9.49	9.49
Specific Ownership		272.24	272.24
Total Property Tax Revenue		493.87	493.87
Water and Mineral Lease Income			
Water Lease Income		13,400.00	13,400.00
HCFMLD Income		-	-
Total Property Tax Revenue		13,400.00	13,400.00
Interest Income	760.74		760.74
Misc. Income	366.13		366.13
Total Income	20,810.95	13,893.87	34,704.82
Expense			
Parts for Resale			-
Road Cut Expense			-
Administrative Expense			
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	-		-
Total Administrative Expense	2,245.61	2,707.31	4,952.92
Utilities Expense			
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
Total Utilities Expense	2,110.97	381.96	2,492.93
Operating Expenses			
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			-
Total Operating Expenses	2,215.57	-	2,215.57
Payroll Expenses	10,806.11	2,779.49	13,585.60
Depreciation Expense	3,000.00		3,000.00
Lease Share			-
Total Expenses	20,378.26	5,868.76	26,247.02
Net Income	432.69	8,025.11	8,457.80

Approved by the Navajo Western Water District board on

1-15-26

(Date)

 
 Initials