

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

	Enterprise	General	Total
<b>Assets</b>			
<b>Checking/Savings</b>			
Enterprise Checking	100,877.84		100,877.84
Liability Savings	39,047.79		39,047.79
CWRPDA Savings	51,562.49		51,562.49
O&M Savings	267,343.12		267,343.12
General Fund checking		69,334.25	69,334.25
Petty Cash		300.00	300.00
<b>Total Checking/Savings</b>	<b>458,831.24</b>	<b>69,634.25</b>	<b>528,465.49</b>
<b>Accounts Receivable</b>			
Accounts Receivable-Rural Billing	35,320.08		35,320.08
Due From General Fund	350.70		350.70
Property Taxes Receivable		42,457.00	42,457.00
<b>Total Accounts Receivable</b>	<b>35,670.78</b>	<b>42,457.00</b>	<b>78,127.78</b>
<b>Prepaid Assets</b>			
Prepaid Insurance	11,126.25		11,126.25
Prepaid Software Support	-		-
<b>Total Prepaid Assets</b>	<b>11,126.25</b>		<b>11,126.25</b>
<b>Other Assets - Meter Deposits</b>	<b>220.00</b>		<b>220.00</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	8,350.00		8,350.00
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	(1,253,809.86)		(1,253,809.86)
<b>Total Fixed Assets</b>	<b>1,310,764.03</b>	-	<b>1,310,764.03</b>
<b>TOTAL ASSETS</b>	<b>1,816,612.30</b>	<b>112,091.25</b>	<b>1,928,703.55</b>

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	Enterprise	General	Total
<b>Liabilities and Equity</b>			
<b>Current Liabilities</b>			
Accounts Payable	13,954.47	3,265.82	17,220.29
Card Service Center credit card	1,488.72	461.39	1,950.11
Deposits from Renters	2,871.15		2,871.15
Due to Enterprise		350.70	350.70
Deferred Inflows - property taxes		42,457.00	42,457.00
<b>Total Current Liabilities</b>	<b>18,314.34</b>	<b>46,534.91</b>	<b>64,849.25</b>
<b>Total Payroll Liabilities</b>	<b>2,486.96</b>	<b>136.50</b>	<b>2,623.46</b>
<b>Long Term Liabilities</b>			
CWRPDA	584,990.66		584,990.66
<b>Total Long Term Liabilities</b>	<b>584,990.66</b>		<b>584,990.66</b>
<b>Equity</b>			
Retained Earnings	1,196,452.40	64,441.47	1,260,893.87
Net Income	14,367.94	978.37	15,346.31
<b>Total Equity</b>	<b>1,210,820.34</b>	<b>65,419.84</b>	<b>1,276,240.18</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>1,816,612.30</b>	<b>112,091.25</b>	<b>1,928,703.55</b>


Approved by the Navajo Western Water District board on 4-10-25 (Date) DR ADU Initials

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

	Enterprise	General	Total
<b>Income</b>			
<b>Enterprise Sales and Service</b>			
Water Sales	19,228.92		19,228.92
Late Fees	495.00		495.00
Overage Penalties	500.00		500.00
Loan Service Fee	1,815.00		1,815.00
Abandoned Meter Fees	230.00		230.00
Adj to Customer Accts	(904.99)		(904.99)
<b>Total Enterprise Sales and Service</b>	<b>21,363.93</b>		<b>21,363.93</b>
<b>Tap Sales</b>			
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
<b>Total Tap Sales</b>	<b>10,135.00</b>		<b>10,135.00</b>
<b>Property Tax</b>			
Property Tax Revenue		13,309.15	13,309.15
Prior Taxes and Interest		-	-
Specific Ownership		317.20	317.20
<b>Total Property Tax Revenue</b>		<b>13,626.35</b>	<b>13,626.35</b>
<b>Water and Mineral Lease Income</b>			
Water Lease Income			-
HCFMLD Income			-
<b>Total Property Tax Revenue</b>			<b>-</b>
<b>Interest Income</b>	210.41		210.41
<b>Total Income</b>	<b>31,709.34</b>	<b>13,626.35</b>	<b>45,335.69</b>
<b>Expense</b>			
Parts for Resale	2,444.07		2,444.07
Road Cut Expense			-
<b>Administrative Expense</b>			
Accounting/Bookkeeping			-
Advertising and Promotion		51.48	51.48
Bank Service Charges			-
Computer and Bill expense	175.00	550.00	725.00
County Treasurer Fees		417.69	417.69
Health Insurance Allowance	1,900.12		1,900.12
Janitorial		223.70	223.70
Meals and Entertainment		95.92	95.92
Member dues and Publications	515.30		515.30
Office Supplies		299.40	299.40
Office Equipment - file cabinets			-

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

	Enterprise	General	Total
Post Office fees (Permit Imprint)			-
Postage & Shipping	600.00	78.30	678.30
Professional fees ADM		2,750.00	2,750.00
Repairs and Maintenance ADM		446.95	446.95
Travel Expense ADM			-
Insurance expense	1,236.25		1,236.25
Misc. Expense	53.01	8.27	61.28
<b>Total Administrative Expense</b>	4,479.68	4,921.71	9,401.39
<b>Utilities Expense</b>			
Electric	1,428.37		1,428.37
Propane for office		196.17	196.17
Trash removal		20.60	20.60
Telephone	80.37	204.42	284.79
<b>Total Utilities Expense</b>	1,508.74	421.19	1,929.93
<b>Operating Expenses</b>			
Operating Supplies - OPR	68.98		68.98
Building Maint. And Repair			-
System Maint. And Repair	1,106.35		1,106.35
Equipment Maint. And Repair	69.37		69.37
Fuel and Oil	1,073.23		1,073.23
Water Quality Testing	924.00		924.00
Train, Certify, and Travel			-
Professional Fees	507.90		507.90
Hand Tools	187.90		187.90
<b>Total Operating Expenses</b>	3,937.73	-	3,937.73
<b>Payroll Expenses</b>	8,186.56	538.25	8,724.81
<b>Depreciation Expense</b>	3,000.00		3,000.00
<b>Lease Share</b>			-
<b>Total Expenses</b>	23,556.78	5,881.15	29,437.93
<b>Net Income</b>	8,152.56	7,745.20	15,897.76

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