



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

	Enterprise	General	Total
<b>Assets</b>			
<b>Checking/Savings</b>			
Enterprise Checking	68,874.27		68,874.27
Liability Savings	40,922.79		40,922.79
CWRPDA Savings	54,362.49		54,362.49
O&M Savings	271,843.12		271,843.12
General Fund checking		66,508.87	66,508.87
Petty Cash		300.00	300.00
<b>Total Checking/Savings</b>	<b>436,002.67</b>	<b>66,808.87</b>	<b>502,811.54</b>
<b>Accounts Receivable</b>			
Accounts Receivable-Rural Billing	29,984.51		29,984.51
Due From General Fund	487.20		487.20
Property Taxes Receivable		42,457.00	42,457.00
<b>Total Accounts Receivable</b>	<b>30,471.71</b>	<b>42,457.00</b>	<b>72,928.71</b>
<b>Prepaid Assets</b>			
Prepaid Insurance	9,890.00		9,890.00
Prepaid Software Support	-		-
<b>Total Prepaid Assets</b>	<b>9,890.00</b>		<b>9,890.00</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	(1,256,809.86)		(1,256,809.86)
<b>Total Fixed Assets</b>	<b>1,307,764.03</b>	-	<b>1,307,764.03</b>
<b>TOTAL ASSETS</b>	<b>1,784,348.41</b>	<b>109,265.87</b>	<b>1,893,614.28</b>

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April 2025**

	Enterprise	General	Total
<b>Liabilities and Equity</b>			
<b>Current Liabilities</b>			
Accounts Payable	4,724.14	455.00	5,179.14
Card Service Center credit card	1,842.70	122.39	1,965.09
Deposits from Renters	2,871.15		2,871.15
Due to Enterprise		487.20	487.20
Deferred Inflows - property taxes		42,457.00	42,457.00
<b>Total Current Liabilities</b>	9,437.99	43,521.59	52,959.58
<b>Total Payroll Liabilities</b>	2,103.49	374.12	2,477.61
<b>Long Term Liabilities</b>			
CWRPDA	568,276.64		568,276.64
<b>Total Long Term Liabilities</b>	568,276.64		568,276.64
<b>Equity</b>			
Retained Earnings	1,196,452.40	64,441.47	1,260,893.87
Net Income	8,077.89	928.69	9,006.58
<b>Total Equity</b>	1,204,530.29	65,370.16	1,269,900.45
<b>TOTAL LIABILITIES AND EQUITY</b>	1,784,348.41	109,265.87	1,893,614.28


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

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

	Enterprise	General	Total
<b>Income</b>			
<b>Enterprise Sales and Service</b>			
Water Sales	18,413.82		18,413.82
Late Fees	420.00		420.00
Overage Penalties	500.00		500.00
Loan Service Fee	1,810.00		1,810.00
Abandoned Meter Fees	250.00		250.00
Adj to Customer Accts	(2,766.04)		(2,766.04)
<b>Total Enterprise Sales and Service</b>	<b>18,627.78</b>		<b>18,627.78</b>
<b>Tap Sales</b>			
Tap Sales			-
Tap Installation Fees			-
Meter & Parts Sales			-
<b>Total Tap Sales</b>			<b>-</b>
<b>Property Tax</b>			
Property Tax Revenue		3,647.50	3,647.50
Prior Taxes and Interest		-	-
Specific Ownership		422.16	422.16
<b>Total Property Tax Revenue</b>		<b>4,069.66</b>	<b>4,069.66</b>
<b>Water and Mineral Lease Income</b>			
Water Lease Income			-
HCFMLD Income			-
<b>Total Property Tax Revenue</b>			<b>-</b>
<b>Misc Income - Ins. Claim pmt/Cert fee</b>	<b>2,771.43</b>	<b>5.00</b>	<b>2,776.43</b>
<b>Total Income</b>	<b>21,399.21</b>	<b>4,074.66</b>	<b>25,473.87</b>
<b>Expense</b>			
Parts for Resale	1,358.82		1,358.82
Road Cut Expense	500.00		500.00
<b>Administrative Expense</b>			
Accounting/Bookkeeping			-
Advertising and Promotion			-
Bank Service Charges			-
Computer and Bill expense		550.00	550.00
County Treasurer Fees		120.58	120.58
Health Insurance Allowance	325.12		325.12
Janitorial		182.07	182.07
Meals and Entertainment			-
Member dues and Publications			-
Office Supplies		67.37	67.37
Office Furniture - desk for Keith		83.93	83.93

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

	Enterprise	General	Total
Post Office fees (Permit Imprint)			-
Postage & Shipping			-
Professional fees ADM		280.00	280.00
Repairs and Maintenance ADM		89.80	89.80
Travel Expense ADM			-
Insurance expense	1,236.25		1,236.25
Misc. Expense - lien release fees	65.00		65.00
<b>Total Administrative Expense</b>	<b>1,626.37</b>	<b>1,373.75</b>	<b>3,000.12</b>
<b>Utilities Expense</b>			
Electric	1,465.56		1,465.56
Propane for office			-
Trash removal		56.65	56.65
Telephone		204.54	204.54
<b>Total Utilities Expense</b>	<b>1,465.56</b>	<b>261.19</b>	<b>1,726.75</b>
<b>Operating Expenses</b>			
Operating Supplies - OPR	1,083.16		1,083.16
Building Maint. And Repair			-
System Maint. And Repair	9,387.90		9,387.90
Equipment Maint. And Repair	147.00		147.00
Fuel and Oil			-
Water Quality Testing	337.00		337.00
Train, Certify, and Travel			-
Professional Fees	249.60		249.60
Hand Tools			-
<b>Total Operating Expenses</b>	<b>11,204.66</b>	<b>-</b>	<b>11,204.66</b>
<b>Payroll Expenses</b>	<b>8,617.26</b>	<b>2,013.06</b>	<b>10,630.32</b>
<b>Depreciation Expense</b>	<b>3,000.00</b>		<b>3,000.00</b>
<b>Lease Share</b>			<b>-</b>
<b>Total Expenses</b>	<b>27,772.67</b>	<b>3,648.00</b>	<b>31,420.67</b>
<b>Net Income</b>	<b>(6,373.46)</b>	<b>426.66</b>	<b>(5,946.80)</b>

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