

**Navajo Western Water District**  
**Consolidated Balance Sheet**  
**August 2026**

|                                      | Enterprise          | General           | Total               |
|--------------------------------------|---------------------|-------------------|---------------------|
| <b>Assets</b>                        |                     |                   |                     |
| <b>Checking/Savings</b>              |                     |                   |                     |
| Enterprise Checking                  | 73,294.01           |                   | 73,294.01           |
| Liability Savings                    | 57,331.59           |                   | 57,331.59           |
| CWRPDA Savings                       | 45,323.51           |                   | 45,323.51           |
| O&M Savings                          | 16,166.79           |                   | 16,166.79           |
| COLOTRUST savings                    | 111,422.83          |                   | 111,422.83          |
| General Fund checking                |                     | 94,335.43         | 94,335.43           |
| Petty Cash                           |                     | 300.00            | 300.00              |
| <b>Total Checking/Savings</b>        | <b>303,538.73</b>   | <b>94,635.43</b>  | <b>398,174.16</b>   |
| <b>Accounts Receivable</b>           |                     |                   |                     |
| Accounts Receivable-Rural Billing    | 28,433.06           |                   | 28,433.06           |
| Due From General Fund                | 2,751.78            |                   | 2,990.19            |
| Due from Enterprise                  |                     | 238.41            |                     |
| Property Taxes Receivable            |                     | 42,457.00         | 42,457.00           |
| <b>Total Accounts Receivable</b>     | <b>31,184.84</b>    | <b>42,695.41</b>  | <b>73,880.25</b>    |
| <b>Prepaid Assets</b>                |                     |                   |                     |
| Prepaid Insurance                    | 3,952.00            |                   | 3,952.00            |
| Undeposited Funds                    |                     |                   |                     |
| Prepaid registration fee             |                     |                   |                     |
| <b>Total Prepaid Assets</b>          | <b>3,952.00</b>     |                   | <b>3,952.00</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           | 189,744.65          |                   | 189,744.65          |
| Water Right - Conveyed by Develop    | 300,000.00          |                   | 300,000.00          |
| Vehicles                             | 25,928.00           |                   | 25,928.00           |
| Accumulated Depreciation             | (1,308,673.96)      |                   | (1,308,673.96)      |
| <b>Total Fixed Assets</b>            | <b>1,449,147.96</b> |                   | <b>1,449,147.96</b> |
| <b>TOTAL ASSETS</b>                  | <b>1,788,708.53</b> | <b>137,330.84</b> | <b>1,926,039.37</b> |

**Navajo Western Water District**  
**Consolidated Balance Sheet**  
**August 2026**

|                                     | Enterprise          | General           | Total               |
|-------------------------------------|---------------------|-------------------|---------------------|
| <b>Liabilities and Equity</b>       |                     |                   |                     |
| <b>Current Liabilities</b>          |                     |                   |                     |
| Accounts Payable                    | 1,952.72            | 440.17            | 2,392.89            |
| Card Service Center credit card     | (275.48)            | (97.89)           | (373.37)            |
| Deposits from Renters               | 400.00              |                   | 400.00              |
| Due to Enterprise                   |                     | 2,751.78          | 2,751.78            |
| Deferred Inflows - property taxes   |                     | 42,457.00         | 42,457.00           |
| <b>Total Current Liabilities</b>    | <b>2,077.24</b>     | <b>45,551.06</b>  | <b>47,628.30</b>    |
| <b>Total Payroll Liabilities</b>    | <b>4,141.50</b>     | <b>(5.46)</b>     | <b>4,136.04</b>     |
| <b>Long Term Liabilities</b>        |                     |                   |                     |
| CWRPDA                              | 534,848.60          |                   | 534,848.60          |
| <b>Total Long Term Liabilities</b>  | <b>534,848.60</b>   | <b>45,545.60</b>  | <b>580,394.20</b>   |
| <b>Equity</b>                       |                     |                   |                     |
| Retained Earnings                   | 1,227,864.57        | 73,424.49         | 1,301,289.06        |
| Net Income                          | 19,776.62           | 18,360.75         | 38,137.37           |
| <b>Total Equity</b>                 | <b>1,247,641.19</b> | <b>91,785.24</b>  | <b>1,339,426.43</b> |
| <b>TOTAL LIABILITIES AND EQUITY</b> | <b>1,788,708.53</b> | <b>137,330.84</b> | <b>1,926,039.37</b> |

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

**Navajo Western Water District**  
**Consolidated Income Statement**  
**June 2026**

|                                           | Enterprise       | General         | Total            |
|-------------------------------------------|------------------|-----------------|------------------|
| <b>Income</b>                             |                  |                 |                  |
| <b>Enterprise Sales and Service</b>       |                  |                 |                  |
| Water Sales                               | 20,775.24        |                 | 20,775.24        |
| Late Fees                                 | 480.00           |                 | 480.00           |
| Overage Penalties                         | 2,000.00         |                 | 2,000.00         |
| Loan Service Fee                          | 1,840.00         |                 | 1,840.00         |
| Locked Meter Maint. Fee                   | 240.00           |                 | 240.00           |
| Adjustment to customer accounts           | (540.00)         |                 | (540.00)         |
| <b>Total Enterprise Sales and Service</b> | <b>24,795.24</b> |                 | <b>24,795.24</b> |
| <b>Tap Sales</b>                          |                  |                 |                  |
| Tap Sales                                 |                  |                 | -                |
| Tap Installation Fees                     |                  |                 | -                |
| Meter & Parts Sales                       |                  |                 | -                |
| <b>Total Tap Sales</b>                    |                  |                 | -                |
| <b>Property Tax</b>                       |                  |                 |                  |
| Property Tax Revenue                      |                  | 1,162.80        | 1,162.80         |
| Prior Taxes and Interest                  |                  | 11.45           | 11.45            |
| Specific Ownership                        |                  | 557.82          | 557.82           |
| Undeposited Funds                         |                  |                 |                  |
| <b>Total Property Tax Revenue</b>         |                  | <b>1,732.07</b> | <b>1,732.07</b>  |
| <b>Water and Mineral Lease Income</b>     |                  |                 |                  |
| Water Lease Income                        |                  |                 | -                |
| HCFMLD Income                             |                  |                 | -                |
| <b>Total Property Tax Revenue</b>         |                  |                 | -                |
| <b>Interest Income</b>                    | <b>360.66</b>    |                 | <b>360.66</b>    |
| <b>Misc. Income</b>                       | <b>-</b>         |                 | <b>-</b>         |
| <b>Total Income</b>                       | <b>25,155.90</b> | <b>1,732.07</b> | <b>26,887.97</b> |
| <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                 | 6.99             | 600.00          | 606.99           |
| County Treasurer Fees                     |                  | 35.22           | 35.22            |
| Filing Fees                               | 301.00           |                 | 301.00           |
| Health Insurance Allowance                | 289.14           |                 | 289.14           |
| Janitorial                                |                  | 175.00          | 175.00           |

**Navajo Western Water District**  
**Consolidated Income Statement**  
**June 2026**

|                                     | Enterprise        | General           | Total             |
|-------------------------------------|-------------------|-------------------|-------------------|
| Meals and Entertainment             | 13.69             | -                 | 13.69             |
| Member dues and Publications        |                   | -                 | -                 |
| Office Supplies                     |                   | 84.77             | 84.77             |
| Office Furniture                    |                   | -                 | -                 |
| Post Office fees (Permit Imprint)   |                   |                   | -                 |
| Postage & Shipping                  | 784.40            | -                 | 784.40            |
| Professional fees ADM               |                   |                   | -                 |
| Repairs and Maintenance ADM         |                   |                   | -                 |
| Training/conferences                |                   | 156.53            | 156.53            |
| Travel Expense ADM                  |                   |                   | -                 |
| Insurance expense                   | 988.00            |                   | 988.00            |
| Misc. Expense - lien release fees   | (63.48)           |                   | (63.48)           |
| <b>Total Administrative Expense</b> | <b>2,319.74</b>   | <b>1,051.52</b>   | <b>3,371.26</b>   |
| <b>Utilities Expense</b>            |                   |                   |                   |
| Electric                            | 1,696.64          |                   |                   |
| Internet Service - Jade             | 730.00            | 120.00            | 850.00            |
| Propane for office                  |                   |                   |                   |
| Trash removal                       |                   | 54.00             | 54.00             |
| Telephone - Verizon and WITS        | 82.38             | 39.96             | 122.34            |
| <b>Total Utilities Expense</b>      | <b>2,509.02</b>   | <b>213.96</b>     | <b>2,722.98</b>   |
| <b>Operating Expenses</b>           |                   |                   |                   |
| Operating Supplies - OPR            | 538.46            |                   | 538.46            |
| Building Maint. And Repair          |                   |                   | -                 |
| System Maint. And Repair            | 3,957.05          |                   | 3,957.05          |
| Equipment Maint. And Repair         | 1,187.44          |                   | 1,187.44          |
| Fuel and Oil                        |                   |                   | -                 |
| Water Quality Testing               | 50.00             |                   | 50.00             |
| Train, Certify, and Travel          | 41.31             |                   | 41.31             |
| Professional Fees                   |                   |                   | -                 |
| Hand Tools                          |                   |                   | -                 |
| <b>Total Operating Expenses</b>     | <b>5,774.26</b>   | <b>-</b>          | <b>5,774.26</b>   |
| <b>Payroll Expenses</b>             | <b>12,982.90</b>  | <b>2,550.34</b>   | <b>15,533.24</b>  |
| <b>Depreciation Expense</b>         | <b>3,250.00</b>   |                   | <b>3,250.00</b>   |
| <b>Lease Share</b>                  |                   |                   | <b>-</b>          |
| <b>Total Expenses</b>               | <b>26,835.92</b>  | <b>3,815.82</b>   | <b>30,651.74</b>  |
| <b>Net Income</b>                   | <b>(1,680.02)</b> | <b>(2,083.75)</b> | <b>(3,763.77)</b> |

**Navajo Western Water District**  
**Consolidated Income Statement**  
**June 2026**

**Enterprise**

**General**

**Total**

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