



Navajo Western Water District
Consolidated Balance Sheet
December 2024

	Enterprise	General	Total
Assets			
Checking/Savings			
Enterprise Checking	106,097.57		106,097.57
Liability Savings	33,400.80		33,400.80
CWRPDA Savings	43,133.81		43,133.81
O&M Savings	253,683.38		253,683.38
General Fund checking		66,249.49	66,249.49
Petty Cash		300.00	300.00
Total Checking/Savings	436,315.56	66,549.49	502,865.05
Accounts Receivable			
Accounts Receivable-Rural Billing	37,626.06		37,626.06
Due From General Fund	-		-
Property Taxes Receivable		42,457.00	42,457.00
Total Accounts Receivable	37,626.06	42,457.00	80,083.06
Prepaid Assets			
Prepaid Insurance	14,835.00		14,835.00
Prepaid Software Support	-		-
Total Prepaid Assets	14,835.00		14,835.00
Other Assets - Meter Deposits	220.00		220.00
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
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	(1,244,809.86)		(1,244,809.86)
Total Fixed Assets	1,304,551.68		1,304,551.68
TOTAL ASSETS	1,793,548.30	109,006.49	1,902,554.79

**Navajo Western Water District
Consolidated Balance Sheet
December 2024**

	Enterprise	General	Total
Liabilities and Equity			
Current Liabilities			
Accounts Payable	6,751.30	1,742.24	8,493.54
Card Service Center credit card	189.06	168.08	357.14
Deposits from Renters	2,871.15		2,871.15
Due to Enterprise		-	-
Deferred Inflows - property taxes		42,457.00	42,457.00
Total Current Liabilities	9,811.51	44,367.32	54,178.83
Total Payroll Liabilities	2,293.73	197.70	2,491.43
Long Term Liabilities			
CWRPDA	584,990.66		584,990.66
Total Long Term Liabilities	584,990.66		584,990.66
Equity			
Retained Earnings	1,118,549.75	47,988.66	1,166,538.41
Net Income	77,902.65	16,452.81	94,355.46
Total Equity	1,196,452.40	64,441.47	1,260,893.87
TOTAL LIABILITIES AND EQUITY	1,793,548.30	109,006.49	1,902,554.79


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

**Navajo Western Water District
Consolidated Income Statement
December 2024**

	Enterprise	General	Total
Income			
Enterprise Sales and Service			
Water Sales	18,923.07		18,923.07
Late Fees	645.00		645.00
Overage Penalties	1,250.00		1,250.00
Loan Service Fee	1,815.00		1,815.00
Abandoned Meter Fees	220.00		220.00
Adj to Customer Accts	(581.44)		(581.44)
Total Enterprise Sales and Service	22,271.63		22,271.63
Tap Sales			
Tap Sales	7,000.00		7,000.00
Tap Installation Fees	1,200.00		1,200.00
Meter & Parts Sales	1,435.10		1,435.10
Total Tap Sales	9,635.10		9,635.10
Property Tax			
Property Tax Revenue		654.25	654.25
Prior Taxes and Interest		56.01	56.01
Specific Ownership		278.33	278.33
Total Property Tax Revenue		988.59	988.59
Water and Mineral Lease Income			
Water Lease Income			-
HCFMLD Income			-
Total Property Tax Revenue			-
Interest Income	211.11		211.11
Total Income	32,117.84	988.59	33,106.43
Expense			
Parts for Resale	238.62		238.62
Road Cut Expense			-
Administrative Expense			
Accounting/Bookkeeping		600.00	600.00
Bank Service Charges			-
Computer and Bill expense	203.08	550.00	753.08
County Treasurer Fees		21.31	21.31
Health Insurance Allowance	115.43		115.43
Janitorial		210.00	210.00
Meals and Entertainment		34.20	34.20
Office Supplies		70.90	70.90
Office Equipment (new stove)		263.87	263.87
Post Office fees (Permit Imprint)			-
Postage & Shipping	600.00		600.00

**Navajo Western Water District
Consolidated Income Statement
December 2024**

	Enterprise	General	Total
Professional fees ADM	215.00	437.50	652.50
Repairs and Maintenance ADM		34.59	34.59
Travel Expense ADM	66.48		66.48
Worker's Comp Insurance expense	1,163.75		1,163.75
Misc. Expense		62.98	62.98
Total Administrative Expense	2,363.74	2,285.35	4,649.09
Utilities Expense			
Electric	1,612.21		1,612.21
Propane for office		243.32	243.32
Trash removal			-
Telephone	87.21	202.92	290.13
Total Utilities Expense	1,699.42	446.24	2,145.66
Operating Expenses			
Operating Supplies - OPR			-
Building Maint. And Repair			-
System Maint. And Repair	6,470.59		6,470.59
Equipment Maint. And Repair	48.97		48.97
Fuel and Oil			-
Water Quality Testing	63.00		63.00
Train, Certify, and Travel			-
Professional Fees	78.69		78.69
Hand Tools			-
Total Operating Expenses	6,661.25	-	6,661.25
Payroll Expenses	8,333.46	968.85	9,302.31
Depreciation Expense	38,117.75		38,117.75
Lease Share			-
Total Expenses	57,414.24	3,700.44	61,114.68
Net Income	(25,296.40)	(2,711.85)	(28,008.25)

LOWR #23

 (Date) _____ Initials _____

Approved by the Navajo Western Water District board on _____ (Date)

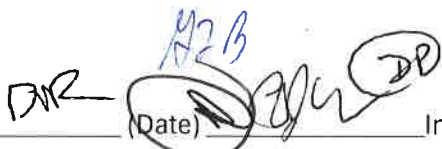
**Navajo Western Water District
Consolidated Income Statement
January to December 2024 - Final**

	Enterprise	General	Total
Income			
Enterprise Sales and Service			
Water Sales	228,467.72		228,467.72
Late Fees	6,345.00		6,345.00
Overage Penalties	14,750.00		14,750.00
Loan Service Fee	21,595.00		21,595.00
Abandoned Meter Fees	2,620.00		2,620.00
Adj to Customer Accts	(7,139.68)		(7,139.68)
Total Enterprise Sales and Service	266,638.04		266,638.04
Tap Sales			
Tap Sales	35,000.00		35,000.00
Tap Installation Fees	10,800.00		10,800.00
Meter & Parts Sales	13,067.43		13,067.43
Total Tap Sales	58,867.43		58,867.43
Property Tax			
Property Tax Revenue		43,429.40	43,429.40
Prior Taxes and Interest		196.59	196.59
Specific Ownership		3,752.39	3,752.39
Total Property Tax Revenue		47,378.38	47,378.38
Water and Mineral Lease Income			
Water Lease Income		13,400.00	13,400.00
HCFMLD Income		1,579.00	1,579.00
Total Property Tax Revenue		14,979.00	14,979.00
Interest Income	716.66		716.66
Grant Income		1,335.50	1,335.50
Misc. Income - SIEA capital credit	309.98		309.98
Total Income	326,532.11	63,692.88	388,579.51
Expense			
Parts for Resale	12,158.19		12,158.19
Road Cut Expense	1,750.00		1,750.00
Administrative Expense			
Accounting/Bookkeeping		8,690.00	8,690.00
Advertising		427.80	427.80
Bank Service Charges	20.00	80.00	100.00
Computer and Bill expense	5,130.54	5,299.99	10,430.53
County Treasurer Fees		1,339.61	1,339.61
Health Insurance Allowance	905.28		905.28
Janitorial		2,058.99	2,058.99
Legal notices	17.16		17.16

**Navajo Western Water District
Consolidated Income Statement
January to December 2024 - Final**

	Enterprise	General	Total
Meals and Entertainment		79.16	79.16
Member Dues & Publications	712.92		712.92
Office Supplies	1,334.84	2,713.23	4,048.07
Office Equipment		3,076.22	3,076.22
Post Office fees (Permit Imprint)		350.00	350.00
Postage & Shipping	2,785.71	239.23	3,024.94
Professional fees ADM		8,676.23	8,676.23
Repairs and Maintenance ADM		157.82	157.82
Travel Expense ADM	465.36		465.36
Insurance expense	14,243.00		14,243.00
Misc. Expense	422.22	1,902.35	2,324.57
Total Administrative Expense	26,037.03	35,090.63	61,127.66
Utilities Expense			
Electric	18,865.29		18,865.29
Propane for office		884.76	884.76
Trash removal		77.25	77.25
Telephone	527.34	2,779.58	3,306.92
Total Utilities Expense	19,392.63	3,741.59	23,134.22
Operating Expenses			
Operating Supplies - OPR	1,665.05		1,665.05
Building Maint. And Repair	11.99		11.99
System Maint. And Repair	27,762.97		27,762.97
Equipment Maint. And Repair	2,360.18		2,360.18
Fuel and Oil	4,860.80		4,860.80
Propane for well sites	549.10		549.10
Water Quality Testing	1,641.14		1,641.14
Train, Certify, and Travel	425.00		425.00
Professional Fees	4,938.14		4,938.14
Hand Tools	19.99		19.99
Total Operating Expenses	44,234.36	-	44,234.36
Payroll Expenses	106,939.50	7,427.85	114,367.35
Depreciation Expense	38,117.75		38,117.75
Lease Share		980.00	980.00
Total Expenses	248,629.46	47,240.07	295,869.53
Net Income	77,902.65	16,452.81	94,355.46

Approved by the Navajo Western Water District board on _____


 (Date) _____ Initials _____