

## Greenferry Water & Sewer District Balance Sheet Prev Year Comparison

As of March 31, 2024

	Mar 31, 24	Mar 31, 23	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1005 · MWB #2625	138,286.57	617,561.62	-479,275.05	-77.6%
1009 · MWB #4598	136,659.87	13,178.46	123,481.41	937.0%
1010 · Banner Bank Bond Res Acc t#6718	0.00	16,127.74	-16,127.74	-100.0%
1011 · Banner Bank Pmt Acct #7299	39,675.48	0.00	39,675.48	100.0%
1012 · Banner Bank CD/Reserve #4122	116,054.10	0.00	116,054.10	100.0%
<b>Total Checking/Savings</b>	<b>430,676.02</b>	<b>646,867.82</b>	<b>-216,191.80</b>	<b>-33.4%</b>
<b>Accounts Receivable</b>				
1100 · Accounts Receivable	3,443.25	41,079.75	-37,636.50	-91.6%
<b>Total Accounts Receivable</b>	<b>3,443.25</b>	<b>41,079.75</b>	<b>-37,636.50</b>	<b>-91.6%</b>
<b>Other Current Assets</b>				
1105 · Accounts Rec. - Kootenai County	895.76	775.76	120.00	15.5%
<b>Total Other Current Assets</b>	<b>895.76</b>	<b>775.76</b>	<b>120.00</b>	<b>15.5%</b>
<b>Total Current Assets</b>	<b>435,015.03</b>	<b>688,723.33</b>	<b>-253,708.30</b>	<b>-36.8%</b>
<b>Fixed Assets</b>				
<b>1700 · Water District Assets</b>				
1700 · Water District Assets	1,799,042.42	1,799,042.42	0.00	0.0%
<b>1750 · Current CIP Projects</b>				
1712 · Greenferry Terrace Upgrades	1,723,615.99	1,529,570.03	194,045.96	12.7%
1714 · Riverview Water Main	62,106.25	59,121.25	2,985.00	5.1%
1715 · Greenferry Booster Sta Bypass	26,088.03	14,018.03	12,070.00	86.1%
1716 · Highland Booster	935.00	935.00	0.00	0.0%
1717 · Highland Reservoir	6,370.00	2,970.00	3,400.00	114.5%
1718 · Well #3	23,199.45	22,409.45	790.00	3.5%
1719 · Bella Ridge Res. Connection	120,412.95	111,209.18	9,203.77	8.3%
1726 · Riverview Heights	1,014,268.89	1,014,268.89	0.00	0.0%
1730 · Septic Drainfield 2021	13,775.00	12,500.00	1,275.00	10.2%
1732 · Pump & Well House Improv.	134,614.89	92,336.40	42,278.49	45.8%
1737 · Tanglewood Reservoir Upgrades	4,500.00	0.00	4,500.00	100.0%
1738 · Bella Ridge Reservoir Upgrades	4,900.00	0.00	4,900.00	100.0%
1739 · Well #1 & #2	58,700.00	0.00	58,700.00	100.0%
1740 · Generator Project - 042-017	75,447.56	0.00	75,447.56	100.0%
1741 · District Mapping	8,252.50	0.00	8,252.50	100.0%
1742 · Office Remodel	22,286.06	0.00	22,286.06	100.0%
1743 · District Meter Replacement	50,474.62	2,107.68	48,366.94	2,294.8%
1744 · District Fencing	16,567.56	0.00	16,567.56	100.0%
1850 · Facility Plan	111,035.37	111,035.37	0.00	0.0%
<b>Total 1750 · Current CIP Projects</b>	<b>3,477,550.12</b>	<b>2,972,481.28</b>	<b>505,068.84</b>	<b>17.0%</b>
1770 · Accumulated Depreciation	-1,209,726.59	-1,209,726.59	0.00	0.0%
<b>Total Fixed Assets</b>	<b>4,066,865.95</b>	<b>3,561,797.11</b>	<b>505,068.84</b>	<b>14.2%</b>
<b>TOTAL ASSETS</b>	<b>4,501,880.98</b>	<b>4,250,520.44</b>	<b>251,360.54</b>	<b>5.9%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
Accounts Payable	19,928.70	31,356.36	-11,427.66	-36.4%
<b>Other Current Liabilities</b>				
2130 · Accrued Interest	13,793.43	14,489.11	-695.68	-4.8%
<b>Total Other Current Liabilities</b>	<b>13,793.43</b>	<b>14,489.11</b>	<b>-695.68</b>	<b>-4.8%</b>
<b>Total Current Liabilities</b>	<b>33,722.13</b>	<b>45,845.47</b>	<b>-12,123.34</b>	<b>-26.4%</b>
<b>Long Term Liabilities</b>				
2530 · 2022 Water Revenue Bond	1,720,302.47	1,790,352.85	-70,050.38	-3.9%
<b>Total Long Term Liabilities</b>	<b>1,720,302.47</b>	<b>1,790,352.85</b>	<b>-70,050.38</b>	<b>-3.9%</b>
<b>Total Liabilities</b>	<b>1,754,024.60</b>	<b>1,836,198.32</b>	<b>-82,173.72</b>	<b>-4.5%</b>
<b>Equity</b>				
3104 · Inv in Capital Assets, Net Debt	765,116.00	765,116.00	0.00	0.0%
32000 · Retained Earnings	1,710,792.48	1,638,968.88	71,823.60	4.4%
Net Income	271,947.90	10,237.24	261,710.66	2,556.5%
<b>Total Equity</b>	<b>2,747,856.38</b>	<b>2,414,322.12</b>	<b>333,534.26</b>	<b>13.8%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,501,880.98</b>	<b>4,250,520.44</b>	<b>251,360.54</b>	<b>5.9%</b>