

Greenferry Water & Sewer District

Balance Sheet Prev Year Comparison

As of May 31, 2025

	May 31, 25	May 31, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1005 · MWB #2625 - CIP	165,620.03	135,897.66	29,722.37	21.9%
1009 · MWB #4598 - Operations	1,699.46	99,260.17	-97,560.71	-98.3%
1011 · Banner Bank Pmt Acct #7299	10,638.78	14,829.69	-4,190.91	-28.3%
1012 · Banner Bank CD/Reserve #4112	118,893.64	116,054.10	2,839.54	2.5%
Total Checking/Savings	296,851.91	366,041.62	-69,189.71	-18.9%
Accounts Receivable				
1100 · Accounts Receivable	3,443.50	3,443.50	0.00	0.0%
Total Accounts Receivable	3,443.50	3,443.50	0.00	0.0%
Other Current Assets				
1105 · Accounts Rec. - Kootenai County	1,840.76	895.76	945.00	105.5%
12000 · Undeposited Funds	0.00	6,543.42	-6,543.42	-100.0%
Total Other Current Assets	1,840.76	7,439.18	-5,598.42	-75.3%
Total Current Assets	302,136.17	376,924.30	-74,788.13	-19.8%
Fixed Assets				
1700 · Water District Assets	5,066,577.96	5,017,788.44	48,789.52	1.0%
1750 · Current CIP Projects				
1717 · Highland Reservoir - Proj.#013	22,167.09	7,517.50	14,649.59	194.9%
1732 · Well House Improv. - Proj.#015	303,220.79	140,630.49	162,590.30	115.6%
1739 · Well #1 & #2 - Proj.#016	224,796.12	58,700.00	166,096.12	283.0%
1740 · Generator Project - Proj.#017	121,198.04	83,229.56	37,968.48	45.6%
Total 1750 · Current CIP Projects	671,382.04	290,077.55	381,304.49	131.5%
1770 · Accumulated Depreciation	-1,472,260.84	-1,306,810.59	-165,450.25	-12.7%
Total Fixed Assets	4,265,699.16	4,001,055.40	264,643.76	6.6%
TOTAL ASSETS	4,567,835.33	4,377,979.70	189,855.63	4.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2101 · Accounts Payable	30,126.19	38,504.97	-8,378.78	-21.8%
Total Accounts Payable	30,126.19	38,504.97	-8,378.78	-21.8%
Other Current Liabilities				
2130 · Accrued Interest	3,182.67	-464.89	3,647.56	784.6%
Total Other Current Liabilities	3,182.67	-464.89	3,647.56	784.6%
Total Current Liabilities	33,308.86	38,040.08	-4,731.22	-12.4%
Long Term Liabilities				
2530 · 2022 Water Revenue Bond	1,607,705.82	1,683,878.32	-76,172.50	-4.5%
Total Long Term Liabilities	1,607,705.82	1,683,878.32	-76,172.50	-4.5%
Total Liabilities	1,641,014.68	1,721,918.40	-80,903.72	-4.7%
Equity				
3104 · Inv in Capital Assets, Net Debt	765,116.00	765,116.00	0.00	0.0%
32000 · Retained Earnings	1,936,788.95	2,027,399.86	-90,610.91	-4.5%
Net Income	224,915.70	-136,454.56	361,370.26	264.8%
Total Equity	2,926,820.65	2,656,061.30	270,759.35	10.2%
TOTAL LIABILITIES & EQUITY	4,567,835.33	4,377,979.70	189,855.63	4.3%