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Accrual Basis

Greenferry Water & Sewer District
Balance Sheet Prev Year Comparison
As of August 31, 2025

	Aug 31, 25	Aug 31, 24	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1005 · MWB #2625 - CIP	222,331.15	169,057.54	53,273.61	31.5%
1009 · MWB #4598 - Operations	8,355.01	20,630.76	-12,275.75	-59.5%
1011 · Banner Bank Pmt Acct #7299	39,649.95	29,988.10	9,661.85	32.2%
1012 · Banner Bank CD/Reserve #4112	118,893.64	118,755.69	137.95	0.1%
Total Checking/Savings	389,229.75	338,432.09	50,797.66	15.0%
Accounts Receivable				
1100 · Accounts Receivable	3,443.50	3,473.50	-30.00	-0.9%
Total Accounts Receivable	3,443.50	3,473.50	-30.00	-0.9%
Other Current Assets				
1105 · Accounts Rec. - Kootenai County	940.76	1,840.76	-900.00	-48.9%
1106 · Property Tax Receivable	404,934.00	0.00	404,934.00	100.0%
1108 · Due from County	1,662.00	0.00	1,662.00	100.0%
Total Other Current Assets	407,536.76	1,840.76	405,696.00	22,039.6%
Total Current Assets	800,210.01	343,746.35	456,463.66	132.8%
Fixed Assets				
1700 · Water District Assets	5,066,577.96	5,054,466.83	12,111.13	0.2%
1750 · Current CIP Projects				
1717 · Highland Reservoir - Proj.#013	31,084.90	7,602.50	23,482.40	308.9%
1732 · Well House Improv. - Proj.#015	304,013.29	191,852.46	112,160.83	58.5%
1739 · Well #1 & #2 - Proj.#016	289,819.66	173,339.55	116,480.11	67.2%
1740 · Generator Project - Proj.#017	120,732.14	115,232.06	5,500.08	4.8%
1745 · Transducers Proj. #19	7,609.00	0.00	7,609.00	100.0%
1746 · Diesel Tank - Proj. #20	7,659.40	0.00	7,659.40	100.0%
1747 · SWEP - Meters - Proj. #18	150.00	0.00	150.00	100.0%
Total 1750 · Current CIP Projects	761,068.39	488,026.57	273,041.82	56.0%
1770 · Accumulated Depreciation	-1,472,260.84	-1,306,810.59	-165,450.25	-12.7%
Total Fixed Assets	4,355,385.51	4,235,682.81	119,702.70	2.8%
TOTAL ASSETS	**5,155,595.52**	**4,579,429.16**	**576,166.36**	**12.6%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2101 · Accounts Payable	30,946.63	53,611.17	-22,664.54	-42.3%
Total Accounts Payable	30,946.63	53,611.17	-22,664.54	-42.3%
Other Current Liabilities				
2130 · Accrued Interest	3,182.67	10,442.63	-7,259.96	-69.5%
Total Other Current Liabilities	3,182.67	10,442.63	-7,259.96	-69.5%
Total Current Liabilities	34,129.30	64,053.80	-29,924.50	-46.7%
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	1,641,835.12	1,747,932.12	-106,097.00	-6.1%
Equity				
3104 · Inv in Capital Assets, Net Debt	765,116.00	765,116.00	0.00	0.0%
32000 · Retained Earnings	2,343,384.95	2,027,399.86	315,985.09	15.6%
Net Income	405,259.45	38,981.18	366,278.27	939.6%

Greenferry Water & Sewer District
Balance Sheet Prev Year Comparison
As of August 31, 2025

	Aug 31, 25	Aug 31, 24	$ Change	% Change
Total Equity	3,513,760.40	2,831,497.04	682,263.36	24.1%
TOTAL LIABILITIES & EQUITY	**5,155,595.52**	**4,579,429.16**	**576,166.36**	**12.6%**