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11/20/25

Accrual Basis

Greenferry Water & Sewer District

Balance Sheet Prev Year Comparison

As of October 31, 2025

	Oct 31, 25	Oct 31, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1005 · MWB #2625 - CIP	137,348.47	68,514.04	68,834.43	100.5%
1009 · MWB #4598 - Operations	27,486.31	79,136.00	-51,649.69	-65.3%
1011 · Banner Bank Pmt Acct #7299	59,000.77	59,002.68	-1.91	0.0%
1012 · Banner Bank CD/Reserve #4112	121,332.62	118,755.69	2,576.93	2.2%
Total Checking/Savings	345,168.17	325,408.41	19,759.76	6.1%
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	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	756,148.43	330,692.67	425,455.76	128.7%
Fixed Assets				
1700 · Water District Assets	5,066,577.96	5,066,577.96	0.00	0.0%
1750 · Current CIP Projects				
1717 · Highland Reservoir - Proj.#013	31,084.90	16,445.65	14,639.25	89.0%
1732 · Well House Improv. - Proj.#015	316,454.29	193,685.16	122,769.13	63.4%
1739 · Well #1 & #2 - Proj.#016	289,819.66	173,339.55	116,480.11	67.2%
1740 · Generator Project - Proj.#017	127,609.64	119,301.59	8,308.05	7.0%
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	50,137.20	0.00	50,137.20	100.0%
1748 · Facility Plan Update - Proj#021	5,225.00	0.00	5,225.00	100.0%
Total 1750 · Current CIP Projects	835,599.09	502,771.95	332,827.14	66.2%
1770 · Accumulated Depreciation	-1,472,260.84	-1,306,810.59	-165,450.25	-12.7%
Total Fixed Assets	4,429,916.21	4,262,539.32	167,376.89	3.9%
TOTAL ASSETS	5,186,064.64	4,593,231.99	592,832.65	12.9%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2101 · Accounts Payable	35,351.30	50,400.13	-15,048.83	-29.9%
Total Accounts Payable	35,351.30	50,400.13	-15,048.83	-29.9%
Other Current Liabilities				
2130 · Accrued Interest	20,898.54	17,674.79	3,223.75	18.2%
Total Other Current Liabilities	20,898.54	17,674.79	3,223.75	18.2%
Total Current Liabilities	56,249.84	68,074.92	-11,825.08	-17.4%
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	1,663,955.66	1,751,953.24	-87,997.58	-5.0%
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	413,608.03	48,762.89	364,845.14	748.2%
Total Equity	3,522,108.98	2,841,278.75	680,830.23	24.0%
TOTAL LIABILITIES & EQUITY	5,186,064.64	4,593,231.99	592,832.65	12.9%