

Greenferry Water & Sewer District Balance Sheet Prev Year Comparison

03/17/25

Accrual Basis

As of February 28, 2025

	Feb 28, 25	Feb 29, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1005 · MWB #2625 - CIP	126,186.37	266,080.59	-139,894.22	-52.6%
1009 · MWB #4598 - Operations	51,690.61	75,180.84	-23,490.23	-31.2%
1011 · Banner Bank Pmt Acct #7299	39,652.90	30,005.11	9,647.79	32.2%
1012 · Banner Bank CD/Reserve #4112	116,054.10	116,054.10	0.00	0.0%
Total Checking/Savings	333,583.98	487,320.64	-153,736.66	-31.6%
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	40.76	895.76	-855.00	-95.5%
1107 · Other Receivables	20,500.00	0.00	20,500.00	100.0%
12000 · Undeposited Funds	0.00	1,233.00	-1,233.00	-100.0%
Total Other Current Assets	20,540.76	2,128.76	18,412.00	864.9%
Total Current Assets	357,568.24	492,892.90	-135,324.66	-27.5%
Fixed Assets				
1700 · Water District Assets				
1705 · Original Water System	295,736.07	295,736.07	0.00	0.0%
1706 · 2012 Equipment	20,495.00	20,495.00	0.00	0.0%
1707 · Services	7,541.00	7,541.00	0.00	0.0%
1708 · 2015 Riverline Upgrade	14,980.14	14,980.14	0.00	0.0%
1709 · 2019 Tank Upgrades	25,266.98	25,266.98	0.00	0.0%
1710 · Water System Expansion	413,717.27	413,717.27	0.00	0.0%
1711 · 2012 Water System Upgrades	11,475.00	11,475.00	0.00	0.0%
1712 · Greenferry Terrace Upgrades	1,708,145.99	1,708,145.99	0.00	0.0%
1713 · Well Pump Meters	6,330.20	6,330.20	0.00	0.0%
1714 · Riverview Water Main	77,576.25	77,576.25	0.00	0.0%
1715 · Greenferry Booster Sta Bypass	25,188.03	25,188.03	0.00	0.0%
1718 · Well #3	23,199.45	23,199.45	0.00	0.0%
1719 · Bella Ridge Res. Connection	120,412.95	120,412.95	0.00	0.0%
1720 · Alarm Dialer Upgrades	8,400.00	8,400.00	0.00	0.0%
1721 · Tanglewood Reservoir	107,000.00	107,000.00	0.00	0.0%
1722 · Bella Ridge Reservoir	107,500.00	107,500.00	0.00	0.0%
1723 · Greenferry Booster Upgrade	25,000.00	25,000.00	0.00	0.0%
1724 · Midlevel Booster	40,000.00	40,000.00	0.00	0.0%
1725 · Distribution Lines 2021	21,137.00	21,137.00	0.00	0.0%
1726 · Riverview Heights	1,014,268.89	1,014,268.89	0.00	0.0%
1727 · Cedar Creek	178,899.29	178,899.29	0.00	0.0%
1728 · 2015 Tanglewood Upgrades	104,188.52	104,188.52	0.00	0.0%
1729 · Office Furniture & Equipment	2,860.07	2,860.07	0.00	0.0%
1730 · Septic Drainfield 2021	13,775.00	13,775.00	0.00	0.0%
1731 · H2O Main Extension	5,930.00	5,930.00	0.00	0.0%
1733 · Equipment	26,029.10	26,029.10	0.00	0.0%
1734 · Pump & Well House	156,593.04	156,593.04	0.00	0.0%
1735 · Well	207,963.74	207,963.74	0.00	0.0%
1790 · Land	12,000.00	12,000.00	0.00	0.0%
1850 · Facility Plan	111,035.37	111,035.37	0.00	0.0%
Total 1700 · Water District Assets	4,892,644.35	4,892,644.35	0.00	0.0%
1750 · Current CIP Projects				
1717 · Highland Reservoir	21,402.09	7,305.00	14,097.09	193.0%
1732 · Pump & Well House Improv.	298,765.79	120,724.30	178,041.49	147.5%
1739 · Well #1 & #2	202,276.80	58,700.00	143,576.80	244.6%
1740 · Generator Project	121,198.04	33,937.56	87,260.48	257.1%
1741 · District Mapping	16,248.75	8,252.50	7,996.25	96.9%
1742 · Office Remodel	22,286.06	22,286.06	0.00	0.0%
1743 · District Meter Replacement	104,940.65	53,181.49	51,759.16	97.3%
1744 · District Fencing	30,458.15	30,458.15	0.00	0.0%

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1748 · Reservoir Liner	8,250.00	0.00	8,250.00	100.0%
1749 · Well House Water Main	3,580.00	0.00	3,580.00	100.0%
Total 1750 · Current CIP Projects	829,406.33	334,845.06	494,561.27	147.7%
1770 · Accumulated Depreciation	-1,306,810.59	-1,306,810.59	0.00	0.0%
Total Fixed Assets	4,415,240.09	3,920,678.82	494,561.27	12.6%
TOTAL ASSETS	4,772,808.33	4,413,571.72	359,236.61	8.1%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2101 · Accounts Payable	27,747.04	52,494.15	-24,747.11	-47.1%
Total Accounts Payable	27,747.04	52,494.15	-24,747.11	-47.1%
Other Current Liabilities				
2130 · Accrued Interest	-406.08	14,305.53	-14,711.61	-102.8%
Total Other Current Liabilities	-406.08	14,305.53	-14,711.61	-102.8%
Total Current Liabilities	27,340.96	66,799.68	-39,458.72	-59.1%
Long Term Liabilities				
2530 · 2022 Water Revenue Bond	1,651,667.77	1,716,088.87	-64,421.10	-3.8%
Total Long Term Liabilities	1,651,667.77	1,716,088.87	-64,421.10	-3.8%
Total Liabilities	1,679,008.73	1,782,888.55	-103,879.82	-5.8%
Equity				
3104 · Inv in Capital Assets, Net Debt	765,116.00	765,116.00	0.00	0.0%
32000 · Retained Earnings	2,070,461.17	2,027,399.86	43,061.31	2.1%
Net Income	258,222.43	-161,832.69	420,055.12	259.6%
Total Equity	3,093,799.60	2,630,683.17	463,116.43	17.6%
TOTAL LIABILITIES & EQUITY	4,772,808.33	4,413,571.72	359,236.61	8.1%