

Greenferry Water & Sewer District Balance Sheet Prev Year Comparison

02/17/25

Accrual Basis

As of January 31, 2025

	Jan 31, 25	Jan 31, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1005 · MWB #2625 - CIP	182,868.40	106,010.79	76,857.61	72.5%
1009 · MWB #4598 - Operations	58,346.03	68,879.08	-10,533.05	-15.3%
1011 · Banner Bank Pmt Acct #7299	29,980.66	20,334.74	9,645.92	47.4%
1012 · Banner Bank CD/Reserve #4112	116,054.10	116,054.10	0.00	0.0%
Total Checking/Savings	387,249.19	311,278.71	75,970.48	24.4%
Accounts Receivable				
1100 · Accounts Receivable	3,443.50	4,069.75	-626.25	-15.4%
Total Accounts Receivable	3,443.50	4,069.75	-626.25	-15.4%
Other Current Assets				
1105 · Accounts Rec. - Kootenai County	40.76	895.76	-855.00	-95.5%
1150 · Prepaid Expenses	473.11	0.00	473.11	100.0%
12000 · Undeposited Funds	0.00	211,297.08	-211,297.08	-100.0%
Total Other Current Assets	513.87	212,192.84	-211,678.97	-99.8%
Total Current Assets	391,206.56	527,541.30	-136,334.74	-25.8%
Fixed Assets				
1700 · Water District Assets	4,893,820.35	4,892,644.35	1,176.00	0.0%
1750 · Current CIP Projects				
1716 · Highland Booster	7,707.25	935.00	6,772.25	724.3%
1717 · Highland Reservoir	11,032.50	6,370.00	4,662.50	73.2%
1732 · Pump & Well House Improv.	273,704.21	115,485.55	158,218.66	137.0%
1739 · Well #1 & #2	174,684.39	58,700.00	115,984.39	197.6%
1740 · Generator Project	140,238.45	928.75	139,309.70	14,999.7%
1741 · District Mapping	9,258.75	2,861.25	6,397.50	223.6%
1742 · Office Remodel	22,286.06	13,489.05	8,797.01	65.2%
1743 · District Meter Replacement	104,778.57	37,313.62	67,464.95	180.8%
1744 · District Fencing	30,458.15	16,567.56	13,890.59	83.8%
1745 · Drainfields	6,990.00	0.00	6,990.00	100.0%
1746 · Security Camera System	743.75	0.00	743.75	100.0%
1747 · GF Terrace Easements	5,802.00	0.00	5,802.00	100.0%
1748 · Reservoir Liner	8,250.00	0.00	8,250.00	100.0%
1749 · Well House Water Main	598.75	0.00	598.75	100.0%
Total 1750 · Current CIP Projects	796,532.83	252,650.78	543,882.05	215.3%
1770 · Accumulated Depreciation	-1,306,810.59	-1,306,810.59	0.00	0.0%
Total Fixed Assets	4,383,542.59	3,838,484.54	545,058.05	14.2%
TOTAL ASSETS	4,774,749.15	4,366,025.84	408,723.31	9.4%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2101 · Accounts Payable	47,386.87	50,583.45	-3,196.58	-6.3%
Total Accounts Payable	47,386.87	50,583.45	-3,196.58	-6.3%
Other Current Liabilities				
2130 · Accrued Interest	-406.08	10,801.42	-11,207.50	-103.8%
Total Other Current Liabilities	-406.08	10,801.42	-11,207.50	-103.8%
Total Current Liabilities	46,980.79	61,384.87	-14,404.08	-23.5%
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%

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As of January 31, 2025

	Jan 31, 25	Jan 31, 24	\$ Change	% Change
Total Liabilities	1,698,648.56	1,777,473.74	-78,825.18	-4.4%
Equity				
3104 · Inv in Capital Assets, Net Debt	765,116.00	765,116.00	0.00	0.0%
32000 · Retained Earnings	2,071,515.11	2,027,399.86	44,115.25	2.2%
Net Income	239,469.48	-203,963.76	443,433.24	217.4%
Total Equity	3,076,100.59	2,588,552.10	487,548.49	18.8%
TOTAL LIABILITIES & EQUITY	4,774,749.15	4,366,025.84	408,723.31	9.4%