# Greenferry Water & Sewer District
# Balance Sheet Prev Year Comparison
### As of September 30, 2025

| | Sep 30, 25 | Sep 30, 24 | $ Change | % Change |
|---|---|---|---|---|
| **ASSETS** | | | | |
| **Current Assets** | | | | |
| **Checking/Savings** | | | | |
| **1005 · MWB #2625 - CIP** | 217,392.67 | 141,250.03 | 76,142.64 | 53.9% |
| **1009 · MWB #4598 - Operations** | -2,914.99 | 39,032.23 | -41,947.22 | -107.5% |
| **1011 · Banner Bank Pmt Acct #7299** | 49,328.53 | 39,661.94 | 9,666.59 | 24.4% |
| **1012 · Banner Bank CD/Reserve #4112** | 118,893.64 | 118,755.69 | 137.95 | 0.1% |
| **Total Checking/Savings** | 382,699.85 | 338,699.89 | 43,999.96 | 13.0% |
| **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** | 793,680.11 | 343,984.15 | 449,695.96 | 130.7% |
| **Fixed Assets** | | | | |
| **1700 · Water District Assets** | 5,068,600.46 | 5,064,952.96 | 3,647.50 | 0.1% |
| **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 | 192,583.71 | 111,429.58 | 57.9% |
| **1739 · Well #1 & #2 - Proj.#016** | 289,819.66 | 173,339.55 | 116,480.11 | 67.2% |
| **1740 · Generator Project - Proj.#017** | 121,287.14 | 117,142.31 | 4,144.83 | 3.5% |
| **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** | 4,262.82 | 0.00 | 4,262.82 | 100.0% |
| **Total 1750 · Current CIP Projects** | 765,736.21 | 490,668.07 | 275,068.14 | 56.1% |
| **1770 · Accumulated Depreciation** | -1,472,260.84 | -1,306,810.59 | -165,450.25 | -12.7% |
| **Total Fixed Assets** | 4,362,075.83 | 4,248,810.44 | 113,265.39 | 2.7% |
| **TOTAL ASSETS** | **5,155,755.94** | **4,592,794.59** | **562,961.35** | **12.3%** |
| **LIABILITIES & EQUITY** | | | | |
| **Liabilities** | | | | |
| **Current Liabilities** | | | | |
| **Accounts Payable** | | | | |
| **2101 · Accounts Payable** | 24,332.78 | 64,005.47 | -39,672.69 | -62.0% |
| **Total Accounts Payable** | 24,332.78 | 64,005.47 | -39,672.69 | -62.0% |
| **Other Current Liabilities** | | | | |
| **2130 · Accrued Interest** | 17,309.05 | 13,999.43 | 3,309.62 | 23.6% |
| **Total Other Current Liabilities** | 17,309.05 | 13,999.43 | 3,309.62 | 23.6% |
| **Total Current Liabilities** | 41,641.83 | 78,004.90 | -36,363.07 | -46.6% |
| **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** | 1,649,347.65 | 1,761,883.22 | -112,535.57 | -6.4% |
| **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** | 397,907.34 | 38,395.51 | 359,511.83 | 936.3% |

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|---|---|---|---|---|
| **Total Equity** | 3,506,408.29 | 2,830,911.37 | 675,496.92 | 23.9% |
| **TOTAL LIABILITIES & EQUITY** | **5,155,755.94** | **4,592,794.59** | **562,961.35** | **12.3%** |