

Greenferry Water & Sewer District Balance Sheet Prev Year Comparison

10/21/24

Accrual Basis

As of September 30, 2024

	Sep 30, 24	Sep 30, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1005 · MWB #2625	121,909.29	496,321.42	-374,412.13	-75.4%
1009 · MWB #4598	43,372.97	79,618.11	-36,245.14	-45.5%
1010 · Banner Bank Bond Res Acc t#6718	0.00	8,067.69	-8,067.69	-100.0%
1011 · Banner Bank Pmt Acct #7299	39,671.94	0.00	39,671.94	100.0%
1012 · Banner Bank CD/Reserve #4112	116,054.10	0.00	116,054.10	100.0%
Total Checking/Savings	321,008.30	584,007.22	-262,998.92	-45.0%
Accounts Receivable				
1100 · Accounts Receivable	3,443.25	9,853.75	-6,410.50	-65.1%
Total Accounts Receivable	3,443.25	9,853.75	-6,410.50	-65.1%
Other Current Assets				
1105 · Accounts Rec. - Kootenai County	2,768.74	1,750.76	1,017.98	58.2%
Total Other Current Assets	2,768.74	1,750.76	1,017.98	58.2%
Total Current Assets	327,220.29	595,611.73	-268,391.44	-45.1%
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	1,713,947.99	1,556,668.08	157,279.91	10.1%
1713 · Well Pump Meters	6,330.20	6,330.20	0.00	0.0%
1714 · Riverview Water Main	77,576.25	77,063.75	512.50	0.7%
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	4,898,446.35	4,740,653.94	157,792.41	3.3%
1750 · Current CIP Projects				
1716 · Highland Booster	935.00	935.00	0.00	0.0%
1717 · Highland Reservoir	6,667.50	6,370.00	297.50	4.7%
1732 · Pump & Well House Improv.	191,238.87	96,413.08	94,825.79	98.4%
1739 · Well #1 & #2	95,695.17	0.00	95,695.17	100.0%
1740 · Generator Project	117,142.31	0.00	117,142.31	100.0%
1741 · District Mapping	9,258.75	0.00	9,258.75	100.0%
1742 · Office Remodel	22,286.06	1,820.00	20,466.06	1,124.5%
1743 · District Meter Replacement	104,778.57	5,716.90	99,061.67	1,732.8%
1744 · District Fencing	30,458.15	0.00	30,458.15	100.0%
1745 · Drainfields	5,365.00	0.00	5,365.00	100.0%
1746 · Security Camera System	368.75	0.00	368.75	100.0%
Total 1750 · Current CIP Projects	584,194.13	111,254.98	472,939.15	425.1%
1770 · Accumulated Depreciation	-1,306,810.59	-1,209,726.59	-97,084.00	-8.0%
Total Fixed Assets	4,175,829.89	3,642,182.33	533,647.56	14.7%
TOTAL ASSETS	4,503,050.18	4,237,794.06	265,256.12	6.3%
LIABILITIES & EQUITY				

Greenferry Water & Sewer District
Balance Sheet Prev Year Comparison
As of September 30, 2024

	Sep 30, 24	Sep 30, 23	\$ Change	% Change
Liabilities				
Current Liabilities				
Accounts Payable				
2101 · Accounts Payable	45,822.80	24,642.29	21,180.51	86.0%
Total Accounts Payable	45,822.80	24,642.29	21,180.51	86.0%
Other Current Liabilities				
2130 · Accrued Interest	7,269.19	18,864.55	-11,595.36	-61.5%
Total Other Current Liabilities	7,269.19	18,864.55	-11,595.36	-61.5%
Total Current Liabilities	53,091.99	43,506.84	9,585.15	22.0%
Long Term Liabilities				
2530 · 2022 Water Revenue Bond	1,683,878.32	1,751,114.06	-67,235.74	-3.8%
Total Long Term Liabilities	1,683,878.32	1,751,114.06	-67,235.74	-3.8%
Total Liabilities	1,736,970.31	1,794,620.90	-57,650.59	-3.2%
Equity				
3104 · Inv in Capital Assets, Net Debt	765,116.00	765,116.00	0.00	0.0%
32000 · Retained Earnings	2,027,399.86	1,638,968.88	388,430.98	23.7%
Net Income	-26,435.99	39,088.28	-65,524.27	-167.6%
Total Equity	2,766,079.87	2,443,173.16	322,906.71	13.2%
TOTAL LIABILITIES & EQUITY	4,503,050.18	4,237,794.06	265,256.12	6.3%