

AMERICAN FALLS RESERVOIR DISTRICT
Statements of Net Position
October 31, 2024 and 2023

	2024	2023
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 94,018	\$ 41
Investments	1,860,557	1,681,281
Interest Receivable	7,959	7,665
Prepaid Expenses	2,293	1,930
O&M Assessment Receivable	22,398	20,201
Due from Other Governments	-	358,234
Total Current Assets	1,987,225	2,069,353
Property and Equipment		
Equipment	24,014	9,865
Buildings & Improvements	924,475	53,386
Land & Water Storage Rights	5,503,269	5,503,269
Less: Accumulated Depreciation	(48,194)	(41,638)
Construction in Progress	-	34,060
Total Property and Equipment	6,403,563	5,558,941
Deferred Outflows of Resources		
Pension Obligations	25,561	44,433
Total Deferred outflows of Resources	25,561	44,433
Total Assets and Deferred Outflows of Resources	\$ 8,416,349	\$ 7,672,727
Liabilities and Net Position		
Current Liabilities		
Accounts Payable	\$ 94,864	\$ 9,147
Accrued Expenses	9,973	5,740
Total Current Liabilities	104,837	14,887
Noncurrent Liabilities		
Net Pension (Asset) Liability	103,398	109,561
Total Noncurrent Liabilities	103,398	109,561
Total Liabilities	208,235	124,448
Deferred Inflows of Resources		
Employer pension assumption	-	-
Total Deferred Inflows of Resources	-	-
Net Position		
Net Investment in Capital Assets	6,403,563	5,558,941
Unrestricted	1,804,551	1,989,338
Total Net Position	8,208,114	7,548,280
Total Liabilities, Deferred Inflows, and Net Position	\$ 8,416,349	\$ 7,672,727

We certify that the above is a true statement of the financial position of the American Falls Reservoir District as of October 31, 2024, to the best of our knowledge and belief.

Graham Hooper-Treasurer

Debbie Falconburg-Secretary