

AMERICAN FALLS RESERVOIR DISTRICT
Statements of Net Position October
31, 2025 and 2024

	2025	2024
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 120,058	\$ 94,018
Investments	2,976,829	1,860,557
Interest Receivable	10,723	7,959
Prepaid Expenses	2,768	2,293
O&M Assessment Receivable	22,414	22,398
Total Current Assets	3,132,792	1,987,225
Property and Equipment		
Equipment	24,014	24,014
Buildings & Improvements	929,743	924,475
Land & Water Storage Rights	5,503,269	5,503,269
Less: Accumulated Depreciation	(74,505)	(48,194)
Total Property and Equipment	6,382,520	6,403,563
Deferred Outflows of Resources		
Pension Obligations	19,670	25,561
Total Deferred outflows of Resources	19,670	25,561
Total Assets and Deferred Outflows of Resources	\$ 9,534,982	\$ 8,416,349
Liabilities and Net Position		
Current Liabilities		
Accounts Payable	\$ 112,091	\$ 94,864
Accrued Expenses	12,912	9,973
Total Current Liabilities	125,003	104,837
Noncurrent Liabilities		
Net Pension (Asset) Liability	69,661	103,398
Total Noncurrent Liabilities	69,661	103,398
Total Liabilities	194,664	208,235
Deferred Inflows of Resources		
Employer pension assumption	24,934	-
Total Deferred Inflows of Resources	24,934	-
Net Position		
Net Investment in Capital Assets	6,382,520	6,403,563
Unrestricted	2,932,864	1,804,551
Total Net Position	9,315,384	8,208,114
Total Liabilities, Deferred Infows, and Net Position	\$ 9,534,982	\$ 8,416,349

We certify that the above is a true statement of the financial position of the American Falls Reservoir District as of October 31, 2025, to the best of our knowledge and belief.

Graham Hooper, Treasurer
Debbie Falconburg, Secretary