

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

	<b>2025</b>	<b>2024</b>
<b>Assets</b>		
<b>Current Assets</b>		
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
<b>Total Current Assets</b>	<b>3,132,792</b>	<b>1,987,225</b>
<b>Property and Equipment</b>		
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)
<b>Total Property and Equipment</b>	<b>6,382,520</b>	<b>6,403,563</b>
<b>Deferred Outflows of Resources</b>		
Pension Obligations	19,670	25,561
<b>Total Deferred outflows of Resources</b>	<b>19,670</b>	<b>25,561</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 9,534,982</b>	<b>\$ 8,416,349</b>
<b>Liabilities and Net Position</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 112,091	\$ 94,864
Accrued Expenses	12,912	9,973
<b>Total Current Liabilities</b>	<b>125,003</b>	<b>104,837</b>
<b>Noncurrent Liabilities</b>		
Net Pension (Asset) Liability	69,661	103,398
<b>Total Noncurrent Liabilities</b>	<b>69,661</b>	<b>103,398</b>
<b>Total Liabilities</b>	<b>194,664</b>	<b>208,235</b>
<b>Deferred Inflows of Resources</b>		
Employer pension assumption	24,934	-
<b>Total Deferred Inflows of Resources</b>	<b>24,934</b>	<b>-</b>
<b>Net Position</b>		
Net Investment in Capital Assets	6,382,520	6,403,563
Unrestricted	2,932,864	1,804,551
<b>Total Net Position</b>	<b>9,315,384</b>	<b>8,208,114</b>
<b>Total Liabilities, Deferred Infows, and Net Position</b>	<b>\$ 9,534,982</b>	<b>\$ 8,416,349</b>

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