

STATEMENT OF FINANCIAL CONDITION AT 31 DECEMBER 2022  
NAMPA & MERIDIAN IRRIGATION DISTRICT  
MICHAEL COMESKEY, TREASURER

CURRENT ASSETS		
CASH ON HAND & IN BANK	\$	496,722.80
TCCA CASH	\$	32,485.03
125 PLAN CASH	\$	8,550.01
PENDING PUIS RECEIVABLES	\$	15,618.34
2015 TAXES RECEIVABLE	\$	477.22
2016 TAXES RECEIVABLE	\$	477.78
2017 TAXES RECEIVABLE	\$	477.46
2018 TAXES RECEIVABLE	\$	533.30
2019 TAXES RECEIVABLE	\$	1,710.44
2020 TAXES RECEIVABLE	\$	58,882.93
2021 TAXES RECEIVABLE	\$	193,253.46
2022 TAXES RECEIVABLE	\$	1,050,072.80
2020 RENTALS RECEIVABLE	\$	154.64
2021 RENTALS RECEIVABLE	\$	287.00
2022 RENTALS RECEIVABLE	\$	9,998.78
PENALTIES RECEIVABLE	\$	3,495.37
PROJECT O & M RECEIVABLE	\$	622.46
PREPAID OFFICE EXPENSE	\$	111,942.65
DEFERRED OUTFLOWS OF RESOURCES	\$	681,004.00
NET PENSION ASSET	\$	42,660.00
 TOTAL CURRENT ASSETS	 \$	 2,709,426.47
INVESTMENTS		
LOCAL GOVERNMENT INVESTMENT POOL	\$	26,002,615.88
 TOTAL INVESTMENTS	 \$	 26,002,615.88
FIXED ASSETS		
SYSTEM	\$	15,261,282.58
SYSTEM EQUIPMENT	\$	5,365,996.35
ACCUM DEP-SYSTEM EQUIPMENT	\$	(4,615,919.67)
OFFICE SITE	\$	271,912.54
OFFICE EQUIPMENT	\$	47,974.79
ACCUM DEP-OFFICE EQUIPMENT	\$	(46,388.77)
SHOP SITE & EMPLOYEE HOUSES	\$	217,229.83
SHOP EQUIPMENT	\$	13,057.44
ACCUM DEP-SHOP EQUIPMENT	\$	(12,667.93)
HOLLANDALE SUBD.SYSTEM	\$	47,241.65
BOARD OF CONTROL ADM.BLDG.	\$	90,853.46
ACCUM DEP-BUILDINGS	\$	(325,854.70)
 TOTAL FIXED ASSETS	 \$	 16,314,717.57
 TOTAL ASSETS	 \$	 45,026,759.92

CURRENT LIABILITIES		
CLAIMS PAYABLE-PAYROLL	\$	(1,602.14)
ACCRUED CLAIMS PAYABLE	\$	126,823.75
TCCA DEFERRED REV.PAYABLE	\$	32,485.03
125 PLAN DEFERRED LIAB.	\$	3,293.87
BOARD OF CONTROL ACCT. PAYABLE	\$	111.38
ACCRUED SALARIES PAYABLE	\$	97,550.19
ACCRUED VACATION/COMPTIME PAY.	\$	335,331.00
HEALTH INSURANCE PAYABLE	\$	(62,503.54)
DENTAL INSURANCE PAYABLE	\$	47.63
STD/LTD/LIFE INSURANCE PAYABLE	\$	(2,858.67)
NCPERS INSURANCE PAYABLE	\$	32.00
VISION INSURANCE PAYABLE	\$	(290.30)
EMPLOYEE RETIREMENT PAYABLE		
DEFERRED INFLOWS OF RESOURCES	\$	1,418,362.00
NET PENSION LIABILITY		
 TOTAL CURRENT LIABILITIES	 \$	 1,946,782.20
TAXPAYER'S EQUITY		
IN FIXED ASSETS	\$	12,035,071.15
IN OTHER ASSETS	\$	29,879,063.20
NET REVENUE (EXPENSE)	\$	1,165,843.37
 TOTAL TAXPAYER'S EQUITY	 \$	 43,079,977.72
 TOTAL LIABILITIES & EQUITY	 \$	 45,026,759.92