

Eastern Idaho Regional Sewer District

Balance Sheet As of May 31, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
11000 BoC - Checking 0367	-250,483.72
11003 BoC - MM - EIRSD_2678	8,317,767.58
11004 BoC - MM - Ammon Bond Guarantee_2918	1,098,890.97
11005 BoC - MM - Shelley Bond Guarantee_2884	504,991.45
11006 BoC_MM_County Debt Service_3205	163,728.44
11007 BoC_MM City Debt Service_3551	271,812.44
11008 BoC_MM_Emergency Reserves_3460	1,618,458.12
Total Bank Accounts	\$11,725,165.28
Accounts Receivable	
11009 Accounts Receivable	-42,936.98
Total Accounts Receivable	\$ -42,936.98
Other Current Assets	
11010 Intergovernmental Receivables	86,625.00
12000 Prepaid Expenses	
12010 Prepaid - ICRMP Insurance	42,256.03
12040 PP Reimb Exp	11,000.00
Total 12000 Prepaid Expenses	53,256.03
12001 Undeposited Funds	0.00
Total Other Current Assets	\$139,881.03
Total Current Assets	\$11,822,109.33
Fixed Assets	
13100 Buildings & Improvements	12,961,718.00
13101 Admin Bldg Improvement	108.55
Total 13100 Buildings & Improvements	12,961,826.55
13110 Construction in Process	2,939,720.00
13111 Phase 1 Expansion	0.26
Total 13110 Construction in Process	2,939,720.26
13120 Land	2,214,976.20
13130 Equipment	6,814,693.00
13140 Infrastructure	31,916,973.00
13150 Critical Need Spare Parts	170,795.47
13200 Accum Depreciation	-21,450,995.29
14000 Vehicles	462,568.01
16000 Equipment Asset	11,747.17

	TOTAL
19000 Capital Improvements - over \$250k	
19100 Riverbend Lift Station	
19120 FORSe5 Ozone Control System	107,016.63
Total 19100 Riverbend Lift Station	107,016.63
19121 W 65th S LS (Melaleuca)	
19122 Melaleuca LS W 65th S	1,482,329.00
Total 19121 W 65th S LS (Melaleuca)	1,482,329.00
19900 Deferred Outflows	
19920 Deferred Outflows - Pension	100,654.00
Total 19900 Deferred Outflows	100,654.00
Total 19000 Capital Improvements - over \$250k	1,689,999.63
Total Fixed Assets	\$37,732,304.00
Other Assets	
19992 T-Bill Cetera	0.00
Total Other Assets	\$0.00
TOTAL ASSETS	\$49,554,413.33
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable	42,737.39
Total Accounts Payable	\$42,737.39
Other Current Liabilities	
24000 Payroll Liabilities	
24100 Federal Payroll Taxes Payable	7,999.64
24200 FUTA Tax Payable	-9.21
24300 State Payroll Taxes Payable	1,223.00
24400 SUTA Tax Payable	0.00
24500 Accrued Leave	18,454.00
24501 Accrued Wages	14,755.00
24600 PERSI Contributions	1,957.52
24700 Employee Advance	0.00
24800 Worker's Comp Insurance	-2,873.00
24910 Family Vision	422.80
24920 Family Health Insurance	5,330.44
Total 24000 Payroll Liabilities	47,260.19
25200 ST - Melaleuca Liability	16,917.00
25300 Prepaid Monthly Billings	18,333.00
25500 Prepaid Connection Fees	1,110,261.00
Direct Deposit Payable	0.00
Total Other Current Liabilities	\$1,192,771.19
Total Current Liabilities	\$1,235,508.58

	TOTAL
Long-Term Liabilities	
26100 Bonds	
26110 DEQ Loan - Ammon22_Maturing_March 15, 2043	15,649,746.79
26120 DEQ Loan - Shelley_Maturing_September 15, 2031	3,380,872.42
Total 26100 Bonds	19,030,619.21
26200 Melaleuca Liability	477,663.75
26800 Net Pension Liability	232,289.00
26900 Deferred Inflows - Pension	0.00
27400 Ammon Debt Service Interest	4,409.08
27500 Shelley Debt Service Interest	2,026.18
Total Long-Term Liabilities	\$19,747,007.22
Total Liabilities	\$20,982,515.80
Equity	
32000 Retained Earnings	971,449.60
33000 Entities Equity	
33100 City of Ammon's Contributions	-16,014,213.68
33200 City of Shelley's Contributions	-3,588,940.05
Total 33000 Entities Equity	-19,603,153.73
39000 EIRSD Transfer	46,002,216.98
Transfer of Assets (deleted)	-2.56
Net Income	1,201,387.24
Total Equity	\$28,571,897.53
TOTAL LIABILITIES AND EQUITY	\$49,554,413.33