

**BOONE COUNTY REGIONAL SEWER DISTRICT
BOONE COUNTY, MO**

ASSUMPTIONS FOR RATE STUDY

Prepared by Stephen M. Connelly, CPA, PC

July 31, 2019

1 CUSTOMERS

We assume an annual growth rate of customers at 0.5%, plus any additional customer acquisitions. Our customer base is billed customers from the billing report.

2 USAGE

We used a calculated 5 year average monthly usage from the billing reports as our base. This generally reflects less average usage as more conservation is realized and usage is trending downward over time.

3 RATES

Rates are derived based on the necessary levels to meet the state mandated 1.10 debt service coverage ratio, cash requirements and other various assumptions regarding expenses.

4 DEBT

Debt is a function of the Capital Improvement Plan funding list for projects related to the recent MDNR Cost Analysis for Compliance. Additional capital purchases are factored into the fixed asset schedule as required. Debt is also fully recognized on the financial statements in the year of draw down.

Successful bond issue election of \$31mm is assumed in 2021.

If the bond issues were to fail, projects would be paid for from current cash which would dramatically increase rates.

5 INCOME STATEMENT ITEMS

Items on the income statement are evaluated on an individual basis, based on known data. Absent specific additional information, expenses are assumed to increase at the historical inflation rate from 1914-2018 of 3.23%.

We assume a 4% annual increase in wholesale treatment expense which is nearly 1/3 of the annual operating budget. However, this line-item is highly variable and dependent on the City of Columbia, (City) their costs, and the resultant rates they charge. The City is currently negotiating an integrated management plan with MDNR which could result in higher annual increases than 4 per cent. Higher cost increases would necessarily result in higher rates charged by the District.

In 2019 and going forward, personnel expense assumes various retirements, replacements, etc. An additional full time administrative support position is added in 2021. The timing of these changes are reflected in the income statements.

BOONE COUNTY REGIONAL SEWER DISTRICT
BOONE COUNTY, MO
Actual and Projected Rate Structure 2017-2036
Prepared by Stephen M. Connelly, CPA, P
July 31, 2019

	RATE A ACTUAL					RATE A PROJECTION														
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
(change)	\$ 1.75	\$ 1.10	\$ 1.20	\$ 0.75	\$ -	\$ 0.50	\$ -	\$ 0.50	\$ -	\$ 1.00	\$ 1.10	\$ 1.25	\$ 0.90	\$ 1.00	\$ 1.00	\$ 1.00	\$ -	\$ -	\$ -	\$ -
Base service fee	\$ 23.60	\$ 24.70	\$ 25.90	\$ 26.65	\$ 26.65	\$ 27.15	\$ 27.15	\$ 27.65	\$ 27.65	\$ 28.65	\$ 29.75	\$ 31.00	\$ 31.90	\$ 32.90	\$ 33.90	\$ 34.90	\$ 34.90	\$ 34.90	\$ 34.90	\$ 34.90
Usage charge	\$ 6.90	\$ 7.25	\$ 7.60	\$ 7.85	\$ 7.85	\$ 8.25	\$ 8.25	\$ 8.50	\$ 8.50	\$ 9.50	\$ 10.30	\$ 11.05	\$ 11.25	\$ 11.90	\$ 12.85	\$ 13.60	\$ 13.60	\$ 13.60	\$ 13.60	\$ 13.60
(change)	\$ 0.40	\$ 0.35	\$ 0.35	\$ 0.25	\$ -	\$ 0.40	\$ -	\$ 0.25	\$ -	\$ 1.00	\$ 0.80	\$ 0.75	\$ 0.20	\$ 0.65	\$ 0.95	\$ 0.75	\$ -	\$ -	\$ -	\$ -
Total Charge (bsf + usage charge)	\$ 58.11	\$ 60.96	\$ 63.91	\$ 65.91	\$ 65.91	\$ 68.41	\$ 68.41	\$ 70.16	\$ 70.16	\$ 76.16	\$ 81.26	\$ 86.26	\$ 88.16	\$ 92.41	\$ 98.16	\$ 102.91	\$ 102.91	\$ 102.91	\$ 102.91	\$ 102.91
Prior Year Total Charge (bsf + usage charge)	\$ 54.36	\$ 58.11	\$ 60.96	\$ 63.91	\$ 65.91	\$ 65.91	\$ 68.41	\$ 68.41	\$ 70.16	\$ 70.16	\$ 76.16	\$ 81.26	\$ 86.26	\$ 88.16	\$ 92.41	\$ 98.16	\$ 102.91	\$ 102.91	\$ 102.91	\$ 102.91
Difference YoY	\$ 3.75	\$ 2.85	\$ 2.95	\$ 2.00	\$ -	\$ 2.50	\$ -	\$ 1.75	\$ -	\$ 6.00	\$ 5.10	\$ 5.00	\$ 1.90	\$ 4.25	\$ 5.75	\$ 4.75	\$ -	\$ -	\$ -	\$ -
Percentage change	7%	4.9%	4.8%	3.1%	0.0%	3.8%	0.0%	2.6%	0.0%	8.6%	6.7%	6.2%	2.2%	4.8%	6.2%	4.8%	0.0%	0.0%	0.0%	0.0%
Funds available for DS	1,908,119	1,740,357	1,822,269	2,058,435	2,108,275	2,180,368	2,075,235	2,159,349	2,043,903	2,350,797	2,595,471	2,833,098	2,846,130	3,020,243	3,296,144	3,498,110	3,341,670	3,177,229	2,843,858	2,659,255
Debt Service	1,462,359	1,499,014	1,747,791	1,712,537	1,717,505	1,545,527	1,501,451	1,656,415	1,764,980	1,956,112	2,003,368	2,554,748	2,294,449	2,535,573	2,578,333	2,639,798	2,626,567	2,721,176	1,937,680	1,856,958
DSCR	1.30	1.16	1.04	1.20	1.23	1.41	1.38	1.30	1.16	1.20	1.30	1.11	1.24	1.19	1.28	1.33	1.27	1.17	1.47	1.43
Benchmark	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	2.10	3.10
Incremental Debt Service	272,295	83,129	(91,183)	158,767	199,109	436,626	385,126	306,629	93,114	180,976	356,150	20,796	292,942	210,103	418,161	540,302	411,315	167,214	647,646	560,546

BOONE COUNTY REGIONAL SEWER DISTRICT
BOONE COUNTY, MO
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
ACTUAL AND PROJECTED YEARS ENDED DECEMBER 31, 2017-2036
 Prepared by Stephen M. Connelly, CPA, PC
 July 31, 2019

	ACTUAL																			
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
OPERATING REVENUES:																				
Customer fees (user fees, penalties, etc)	4,592,287	4,528,889	4,679,059	5,005,865	5,156,299	5,356,891	5,385,401	5,604,327	5,633,415	6,090,692	6,491,855	6,892,347	7,074,898	7,425,478	7,885,100	8,278,361	8,321,125	8,364,145	8,246,856	8,287,340
Grants																				
Miscellaneous	17,421	4,718	4,812	22,909	23,367	23,834	24,311	28,997	29,577	30,168	30,772	31,387	32,015	32,655	33,308	33,975	34,654	35,347	36,054	36,775
Total Operating Revenue	4,609,708	4,533,607	4,683,871	5,028,774	5,179,666	5,380,725	5,409,712	5,633,324	5,662,992	6,120,861	6,522,627	6,923,734	7,106,914	7,458,134	7,918,409	8,312,336	8,355,779	8,399,492	8,282,911	8,324,115
OPERATING EXPENSES:																				
Personnel expenses	1,070,689	1,105,462	1,112,622	1,142,220	1,164,960	1,212,616	1,262,296	1,314,093	1,368,100	1,424,416	1,483,146	1,544,397	1,608,285	1,674,929	1,744,454	1,816,991	1,892,678	1,971,659	2,054,086	2,140,118
Materials and supplies	6,404	4,948	4,586	4,735	4,887	5,045	5,208	5,377	5,550	5,729	5,914	6,106	6,303	6,506	6,716	6,933	7,157	7,389	7,627	7,874
Dues, training and seminars	5,746	12,988	11,042	11,399	11,767	12,147	12,539	12,944	13,362	13,794	14,240	14,700	15,174	15,664	16,170	16,693	17,232	17,788	18,363	18,956
Utilities	187,041	185,135	183,819	189,757	195,886	202,213	208,744	215,487	222,447	229,632	237,049	244,706	252,610	260,769	269,192	277,887	286,863	296,128	305,693	315,567
Equipment costs	62,527	60,658	55,530	57,323	59,175	61,086	63,059	65,096	67,199	69,369	71,610	73,923	76,311	78,776	81,320	83,947	86,658	89,457	92,347	95,330
Maintenance	250,536	202,115	229,421	241,810	254,867	268,630	283,136	298,426	314,541	331,529	349,428	368,297	388,186	409,148	431,241	454,529	479,073	504,943	532,210	560,949
Wholesale treatment	953,509	997,473	1,037,372	1,078,867	1,122,022	1,166,903	1,213,579	1,262,122	1,312,607	1,365,111	1,419,716	1,476,504	1,535,564	1,596,987	1,660,866	1,727,301	1,796,393	1,868,249	1,942,979	2,020,698
Contract services	241,388	301,972	296,215	305,779	315,652	325,845	336,366	347,228	358,440	370,014	381,963	394,297	407,029	420,173	433,741	447,748	462,208	477,135	492,544	508,451
Miscellaneous	22,239	17,593	19,378	23,822	24,591	25,386	26,206	27,052	27,926	28,828	29,759	30,720	31,713	32,737	33,794	34,886	36,013	37,176	38,377	39,616
Bad debts	20,264	21,535	22,230	22,948	23,689	24,455	25,244	26,060	26,902	27,770	28,667	29,593	30,549	31,536	32,555	33,606	34,692	35,812	36,969	38,163
Depreciation	1,182,286	1,240,326	1,250,378	1,291,388	1,323,360	1,349,484	1,396,979	1,495,463	1,610,290	1,704,703	1,759,724	1,913,638	2,057,171	2,160,119	2,244,467	2,309,125	2,361,270	2,425,720	2,458,995	2,484,701
Total Operating Expenses	4,002,629	4,150,205	4,222,594	4,370,047	4,500,857	4,653,809	4,833,359	5,069,348	5,327,363	5,570,894	5,781,216	6,096,882	6,408,895	6,687,344	6,954,518	7,209,645	7,460,236	7,731,457	7,980,190	8,230,423
INCOME FROM OPERATIONS	607,079	383,402	461,277	658,727	678,809	726,916	576,353	563,977	335,628	549,967	741,411	826,853	698,018	770,790	963,890	1,102,691	895,543	668,035	302,721	93,692
NON-OPERATING REVENUES/(EXPENSES):																				
Interest income	118,754	116,630	110,613	108,321	106,106	103,968	101,903	99,909	97,984	96,127	94,336	92,607	90,941	89,334	87,786	86,294	84,858	83,474	82,143	80,862
Interest expense	(360,652)	(333,494)	(316,291)	(306,237)	(279,032)	(252,817)	(246,992)	(274,865)	(296,180)	(290,012)	(259,868)	(309,248)	(354,149)	(345,273)	(336,133)	(322,198)	(304,167)	(295,376)	(290,680)	(290,458)
Bond Issuance costs	(184,257)	(101,443)	(103,787)	(179,348)	(170,103)	(161,756)	(164,601)	(187,983)	(235,249)	(263,997)	(207,846)	(203,304)	(165,956)	(199,552)	(160,815)	(177,142)	(177,141)	(177,140)	(177,139)	(177,138)
Gain/(loss) on disposal of assets	(171,320)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributed collection systems	1,623,043	520,275	525,478	530,733	536,040	541,400	546,814	552,282	557,805	563,383	569,017	574,707	580,454	586,259	592,121	598,043	604,023	610,063	616,164	622,326
Misc./Contr collection system closure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Rev/(Exp)	1,025,568	201,968	216,012	153,468	193,011	230,795	237,124	189,343	124,361	105,502	195,638	154,763	151,290	130,769	182,959	184,997	207,573	221,022	230,488	235,591
NET INCOME/(LOSS)	1,632,647	585,369	677,289	812,194	871,820	957,711	813,477	753,320	459,989	655,469	937,049	981,616	849,309	901,558	1,146,850	1,287,688	1,103,116	889,057	533,209	329,283
INCREASE/(DECREASE) IN NET POSIT	1,632,647	585,369	677,289	812,194	871,820	957,711	813,477	753,320	459,989	655,469	937,049	981,616	849,309	901,558	1,146,850	1,287,688	1,103,116	889,057	533,209	329,283
NET POSITION, BEGINNING	13,609,706	15,242,353	15,827,723	16,505,012	17,317,206	18,189,026	19,146,738	19,960,215	20,713,535	21,173,524	21,828,992	22,766,041	23,747,657	24,596,966	25,498,524	26,645,374	27,933,062	29,036,178	29,925,235	30,458,443
NET POSITION, ENDING	15,242,353	15,827,723	16,505,012	17,317,206	18,189,026	19,146,738	19,960,215	20,713,535	21,173,524	21,828,992	22,766,041	23,747,657	24,596,966	25,498,524	26,645,374	27,933,062	29,036,178	29,925,235	30,458,443	30,787,726
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Funds available for DS	1,908,119	1,740,357	1,822,269	2,058,435	2,108,275	2,180,368	2,075,235	2,159,349	2,043,903	2,350,797	2,595,471	2,833,098	2,846,130	3,020,243	3,296,144	3,498,110	3,341,670	3,177,229	2,843,858	2,659,255
Debt Service	1,462,359	1,499,014	1,747,791	1,712,537	1,717,505	1,545,527	1,501,451	1,656,415	1,764,980	1,956,112	2,003,368	2,554,748	2,294,449	2,535,573	2,578,333	2,639,798	2,626,567	2,721,176	1,937,680	1,856,958
DSCR	1.30	1.16	1.04	1.20	1.23	1.41	1.38	1.30	1.16	1.20	1.30	1.11	1.24	1.19	1.28	1.33	1.27	1.17	1.47	1.43
Benchmark	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Incremental Debt Service	272,295	83,129	(91,183)	158,767	199,109	436,626	385,126	306,629	93,114	180,976	356,150	20,796	292,942	210,103	418,161	540,302	411,315	167,214	647,646	560,546

BOONE COUNTY REGIONAL SEWER DISTRICT
BOONE COUNTY, MO
Actual and Projected Number of Customers 2017-2036
Prepared by Stephen M. Connelly, CPA, PC
July 31, 2019

	<i>Number of BILLED Customers by Rate Class for 2017-2036</i>																			
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Rate Class																				
A	5,919	5,995	6,019	6,049	6,256	6,288	6,320	6,440	6,472	6,504	6,537	6,569	6,602	6,635	6,668	6,702	6,735	6,769	6,803	6,837
B	206	202	205	206	207	208	209	210	211	212	213	214	215	217	218	219	220	221	222	223
C	63	76	76	77	77	78	78	78	79	79	79	80	80	81	81	81	82	82	83	83
D	16	16	16	16	17	17	17	17	17	17	17	17	17	17	17	18	18	18	18	18
E	48	49	57	57	58	58	58	58	59	59	59	60	60	60	61	61	61	61	62	62
F & Others	292	297	299	300	300	301	302	303	304	304	305	306	307	308	309	309	310	311	312	313
TOTAL	6,544	6,635	6,673	6,705	6,915	6,949	6,984	7,106	7,141	7,176	7,211	7,247	7,282	7,318	7,354	7,390	7,426	7,462	7,499	7,536

NOTE:-> These numbers include BILLED customers who may have multiple units.

CIP FUNDING LIST with ANNUAL INFLATION ADJUSTMENT (Financed)

Description	Inflation Adjusted		
	Budget	Budget	
2019 DEBT FUNDING Lee Heights Oberlin Valley	TOTAL 609,500 609,500	1,219,000	100%
2020 DEBT FUNDING	TOTAL	-	103%
2021 DEBT FUNDING	TOTAL	-	106%
2022 DEBT FUNDING Contingency Collection System Rehab	TOTAL 500,000 1,046,325	1,689,711	109%
2023 DEBT FUNDING Collection System Rehab Midway Arms Midway Crossings Capacity	TOTAL 1,046,325 724,150 2,225,518	4,497,525	113%
2024 DEBT FUNDING Collection System Rehab Higfield Acres Brown Station/Richardson Acres Rollingwood	TOTAL 1,046,325 259,265 1,518,000 498,100	3,850,749	116%
2025 DEBT FUNDING Contingency Collection System Rehab	TOTAL 500,000 1,046,325	1,846,393	119%
2026 DEBT FUNDING	TOTAL	-	123%
2027 DEBT FUNDING South Route K	TOTAL 6,484,000	8,175,734	127%
2028 DEBT FUNDING Prairie Meadows	TOTAL 3,057,000	3,988,692	130%
2029 DEBT FUNDING Trails West	TOTAL 1,122,243	1,508,201	134%
2030 DEBT FUNDING Twin Lakes	TOTAL 1,169,000	1,618,169	138%
2031 DEBT FUNDING Meadow Village	TOTAL 620,000	883,972	143%
2032 DEBT FUNDING Cedar Gate	TOTAL 469,287	689,164	147%
2033 DEBT FUNDING Kimshade Crossing	TOTAL 1,307,050	1,977,030	151%
2034 DEBT FUNDING Eagle Knoll	TOTAL 381,400	594,209	156%
2035 DEBT FUNDING Quarter Mile	TOTAL 343,000	550,414	160%
2036 DEBT FUNDING Kooheport	TOTAL 102,344	169,159	165%

COMBINED TOTAL FOR ALL PROJECTS

\$26,209,313

\$32,538,519

BOONE COUNTY REGIONAL SEWER DISTRICT
 BOONE COUNTY, MO
 Actual and Projected Debt Levels 2017-2036
 Prepared by Stephen M. Connolly, CPA, PC

2017

	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Series 1998B	105,000		35,000	70,000	3,325	38,325
Series 2000A	255,000		60,000	195,000	12,683	72,683
Series 2002B	130,000		20,000	110,000	6,250	26,250
Series 2004B	505,000		60,000	445,000	22,325	82,325
Series 2006B	375,000		35,000	340,000	16,525	51,525
Series 2007B	1,890,000		120,000	1,770,000	81,944	201,944
SRF Direct Loan - 09, 11	1,030,300		60,900	969,400	15,081	75,981
Direct Loan 2012	1,027,300		53,000	974,300	14,221	67,221
City of Rocheport	11,100		600	10,500	183	783
Direct Loan 2013	11,448,000		515,000	10,933,000	163,725	678,725
Direct Loan 2015	2,937,000		130,000	2,807,000	36,597	166,597
Calculated	19,713,700	0	1,089,500	18,624,200	372,859	1,462,359

2018

	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Series 1998B	70,000		70,000	0	1,750	71,750
Series 2000A	195,000		65,000	130,000	9,197	74,197
Series 2002B	110,000		20,000	90,000	5,150	25,150
Series 2004B	445,000		60,000	385,000	19,175	79,175
Series 2006B	340,000		35,000	305,000	14,950	49,950
Series 2007B	1,770,000		125,000	1,645,000	76,631	201,631
SRF Direct Loan - 09, 11	969,400		62,000	907,400	14,137	76,137
Direct Loan 2012	974,300		54,800	919,500	13,438	68,238
City of Rocheport	10,500		700	9,800	172	872
Direct Loan 2013	10,933,000		528,000	10,405,000	155,962	683,962
Direct Loan 2015	2,807,000		133,000	2,674,000	34,952	167,952
Calculated	18,624,200	0	1,153,500	17,470,700	345,514	1,499,014

2019

	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Series 1998B	0		0	0	0	0
Series 2000A	130,000		65,000	65,000	5,541	70,541
Series 2002B	90,000		20,000	70,000	4,050	24,050
Series 2004B	385,000		60,000	325,000	16,025	76,025
Series 2006B	305,000		35,000	270,000	13,550	48,550
Series 2007B	1,645,000		135,000	1,510,000	69,881	204,881
SRF Direct Loan - 09, 11	907,400		63,100	844,300	13,177	76,277
Direct Loan 2012	919,500		55,700	863,800	12,643	68,343
City of Rocheport	9,800		700	9,100	160	860
Direct Loan 2013	10,405,000		541,000	9,864,000	148,000	689,000
Direct Loan 2015	2,674,000		136,000	2,538,000	33,264	169,264
Direct Loan 2019		1,219,000		1,219,000	0	0
Calculated	17,470,700	1,219,000	1,111,500	17,578,200	316,291	1,427,791

2020

	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Series 2000A	65,000		65,000	0	1,853	66,853
Series 2002B	70,000		20,000	50,000	3,000	23,000
Series 2004B	325,000		60,000	265,000	13,250	73,250
Series 2006B	270,000		35,000	235,000	12,150	47,150
Series 2007B	1,510,000		140,000	1,370,000	64,281	204,281
SRF Direct Loan - 09, 11	844,300		66,000	778,300	12,179	78,179
Direct Loan 2012	863,800		55,600	808,200	11,827	67,427
City of Rocheport	9,100		700	8,400	148	848
Direct Loan 2013	9,864,000		554,000	9,310,000	139,853	693,853
Direct Loan 2015	2,538,000		139,000	2,399,000	31,544	170,544
Direct Loan 2019	1,219,000		0	1,219,000	16,152	16,152
Calculated	17,578,200	0	1,136,300	16,442,900	306,237	1,441,537

2021

	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Series 2002B	50,000		25,000	25,000	1,875	26,875
Series 2004B	265,000		65,000	200,000	10,000	75,000
Series 2006B	235,000		35,000	200,000	10,575	45,575
Series 2007B	1,370,000		145,000	1,225,000	58,300	203,300
SRF Direct Loan - 09, 11	778,300		67,100	711,200	11,157	78,257
Direct Loan 2012	808,200		58,400	749,800	10,993	69,393
City of Rochester	8,400		700	7,700	136	836
Direct Loan 2013	9,310,000		567,000	8,743,000	131,505	698,505
Direct Loan 2015	2,399,000		142,000	2,257,000	29,780	171,780
Direct Loan 2019	1,219,000		53,100	1,165,900	14,711	67,811
Calculated	16,442,900	0	1,158,300	15,284,600	279,032	1,437,332

2022

	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Series 2002B	25,000		25,000	0	625	25,625
Series 2004B	200,000		65,000	135,000	6,750	71,750
Series 2006B	200,000		40,000	160,000	8,700	48,700
Series 2007B	1,225,000		150,000	1,075,000	51,363	201,363
SRF Direct Loan - 09, 11	711,200		68,300	642,900	10,118	78,418
Direct Loan 2012	749,800		60,200	689,600	10,133	70,333
City of Rochester	7,700		700	7,000	124	824
Direct Loan 2013	8,743,000		581,000	8,162,000	122,959	703,959
Direct Loan 2015	2,257,000		145,000	2,112,000	27,985	172,985
Direct Loan 2019	1,165,900		54,000	1,111,900	14,060	68,060
Direct Loan 2022		1,689,711		1,689,711	0	0
Calculated	15,284,600	1,689,711	1,189,200	15,785,111	252,817	1,442,017

2023

	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Series 2004B	135,000		65,000	70,000	3,500	68,500
Series 2006B	160,000		40,000	120,000	6,700	46,700
Series 2007B	1,075,000		160,000	915,000	43,962	203,962
SRF Direct Loan - 09, 11	642,900		70,500	572,400	9,051	79,551
Direct Loan 2012	689,600		61,800	627,800	9,248	71,048
City of Rocheport	7,000		700	6,300	112	812
Direct Loan 2013	8,162,000		595,000	7,567,000	114,204	709,204
Direct Loan 2015	2,112,000		149,000	1,963,000	26,145	175,145
Direct Loan 2019	1,111,900		55,000	1,056,900	13,398	68,398
Direct Loan 2022	1,689,711			1,689,711	20,672	20,672
Direct Loan 2023		4,497,525		4,497,525	0	0
Calculated	15,785,111	4,497,525	1,197,000	19,085,636	246,992	1,443,992

2024

	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Series 2004B	70,000		70,000	0	0	70,000
Series 2006B	120,000		40,000	80,000	4,700	44,700
Series 2007B	915,000		165,000	750,000	36,125	201,125
SRF Direct Loan - 09, 11	572,400		72,600	499,800	7,945	80,545
Direct Loan 2012	627,800		62,700	565,100	8,352	71,052
City of Rocheport	6,300		700	5,600	101	801
Direct Loan 2013	7,567,000		609,000	6,958,000	105,243	714,243
Direct Loan 2015	1,963,000		151,000	1,812,000	24,261	175,261
Direct Loan 2019	1,056,900		55,900	1,001,000	12,725	68,625
Direct Loan 2022	1,689,711		73,600	1,616,111	20,391	93,991
Direct Loan 2023	4,497,525			4,497,525	55,022	55,022
Direct Loan 2024		3,850,749		3,850,749	0	0
Calculated	19,085,636	3,850,749	1,300,500	21,635,885	274,865	1,575,365

2025

	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Series 2006B	80,000		40,000	40,000	2,700	42,700
Series 2007B	750,000		175,000	575,000	27,813	202,813
SRF Direct Loan - 09, 11	499,800		73,700	426,100	6,823	80,523
Direct Loan 2012	565,100		64,500	500,600	7,430	71,930
City of Rocheport	5,600		800	4,800	88	888
Direct Loan 2013	6,958,000		624,000	6,334,000	96,067	720,067
Direct Loan 2015	1,812,000		155,000	1,657,000	22,346	177,346
Direct Loan 2019	1,001,000		56,900	944,100	12,040	68,940
Direct Loan 2022	1,616,111		74,900	1,541,211	19,489	94,389
Direct Loan 2023	4,497,525		196,000	4,301,525	54,274	250,274
Direct Loan 2024	3,850,749			3,850,749	47,110	47,110
Direct Loan 2025		1,846,393		1,846,393	0	0
Calculated	21,635,885	1,846,393	1,460,800	22,021,478	296,180	1,756,980

2026

	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Series 2006B	40,000		40,000	0	850	40,850
Series 2007B	575,000		185,000	390,000	19,025	204,025
SRF Direct Loan - 09, 11	426,100		75,900	350,200	5,674	81,574
Direct Loan 2012	500,600		66,300	434,300	6,481	72,781
City of Rocheport	4,800		800	4,000	79	879
Direct Loan 2013	6,334,000		638,000	5,696,000	86,676	724,676
Direct Loan 2015	1,657,000		159,000	1,498,000	20,381	179,381
Direct Loan 2019	944,100		57,900	886,200	11,342	69,242
Direct Loan 2022	1,541,211		76,200	1,465,011	18,572	94,772
Direct Loan 2023	4,301,525		199,300	4,102,225	51,873	251,173
Direct Loan 2024	3,850,749		167,700	3,683,049	46,470	214,170
Direct Loan 2025	1,846,393		0	1,846,393	22,589	22,589
Calculated	22,021,478	0	1,666,100	20,355,378	290,012	1,956,112

2027

	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Series 2007B	390,000		190,000	200,000	10,000	200,000
SRF Direct Loan - 09, 11	350,200		78,300	271,900	4,481	82,781
Direct Loan 2012	434,300		68,100	366,200	5,507	73,607
City of Rocheport	4,000		800	3,200	61	861
Direct Loan 2013	5,696,000		654,000	5,042,000	77,056	731,056
Direct Loan 2015	1,498,000		162,000	1,336,000	18,365	180,365
Direct Loan 2019	886,200		58,900	827,300	10,633	69,633
Direct Loan 2022	1,465,011		77,500	1,387,511	17,638	95,138
Direct Loan 2023	4,102,225		202,800	3,899,425	49,431	252,231
Direct Loan 2024	3,683,049		170,700	3,512,349	44,415	215,115
Direct Loan 2025	1,846,393		80,400	1,765,993	22,282	102,882
Direct Loan 2027		8,175,734		8,175,734	0	0
Calculated	20,355,378	8,175,734	1,743,500	26,787,612	259,868	2,003,368

2028

	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Series 2007B	200,000		200,000	0	0	200,000
SRF Direct Loan - 09, 11	271,900		79,400	192,500	3,272	82,672
Direct Loan 2012	366,200		69,900	296,300	4,507	74,407
City of Rocheport	3,200		800	2,400	47	847
Direct Loan 2013	5,042,000		670,000	4,372,000	67,200	737,200
Direct Loan 2015	1,336,000		165,000	1,171,000	16,317	181,317
Direct Loan 2019	827,300		59,900	767,400	9,911	69,811
Direct Loan 2022	1,387,511		78,800	1,308,711	16,689	95,489
Direct Loan 2023	3,899,425		206,300	3,693,125	46,947	253,247
Direct Loan 2024	3,512,349		173,600	3,338,749	23,041	196,641
Direct Loan 2025	1,765,993		81,800	1,684,193	21,297	103,097
Direct Loan 2027	8,175,734			8,175,734	100,021	100,021
Direct Loan 2028		3,988,692		3,988,692	0	0
Calculated	26,787,612	3,988,692	1,785,500	28,990,804	309,248	2,094,748

2029

	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
SRF Direct Loan - 09, 11	192,500		81,800	110,700	2,034	83,834
Direct Loan 2012	296,300		71,700	224,600	3,481	75,181
City of Rochepport	2,400		800	1,600	34	834
Direct Loan 2013	4,372,000		686,000	3,686,000	57,105	743,105
Direct Loan 2015	1,171,000		169,000	1,002,000	14,225	183,225
Direct Loan 2019	767,400		60,900	706,500	9,177	70,077
Direct Loan 2022	1,308,711		44,200	1,264,511	15,723	59,923
Direct Loan 2023	3,693,125		209,900	3,483,225	44,419	254,319
Direct Loan 2024	3,338,749		176,600	3,162,149	40,197	216,797
Direct Loan 2025	1,684,193		83,200	1,600,993	20,295	103,495
Direct Loan 2027	8,175,734		356,200	7,819,534	98,662	454,862
Direct Loan 2028	3,988,692			3,988,692	48,797	48,797
Direct Loan 2029		1,508,201		1,508,201	0	0
Calculated	28,990,804	1,508,201	1,940,300	28,558,705	354,149	2,294,449

2030

	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
SRF Direct Loan - 09, 11	110,700		83,700	27,000	754	84,454
Direct Loan 2012	224,600		73,400	150,200	2,430	75,830
City of Rochepport	1,600		800	800	20	820
Direct Loan 2013	3,686,000		702,000	2,984,000	46,776	748,776
Direct Loan 2015	1,002,000		173,000	829,000	12,083	185,083
Direct Loan 2019	706,500		61,900	644,600	8,431	70,331
Direct Loan 2022	1,264,511		81,600	1,182,911	14,740	96,340
Direct Loan 2023	3,483,225		213,500	3,269,725	41,847	255,347
Direct Loan 2024	3,162,149		179,600	2,982,549	38,033	217,633
Direct Loan 2025	1,600,993		84,700	1,516,293	19,275	103,975
Direct Loan 2027	7,819,534		362,300	7,457,234	94,298	456,598
Direct Loan 2028	3,988,692		173,800	3,814,892	48,134	221,934
Direct Loan 2029	1,508,201			1,508,201	18,451	18,451
Direct Loan 2030		1,618,169		1,618,169	0	0
Calculated	28,558,705	1,618,169	2,190,300	27,985,574	345,273	2,535,573

2031

	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
SRF Direct Loan - 09, 11	27,000		27,000	0	105	27,105
Direct Loan 2012	150,200		75,100	75,100	1,355	76,455
City of Rochepport	800		800	0	7	807
Direct Loan 2013	2,984,000		719,000	2,265,000	36,201	755,201
Direct Loan 2015	829,000		177,000	652,000	9,891	186,891
Direct Loan 2019	644,600		63,100	581,500	7,673	70,773
Direct Loan 2022	1,182,911		83,000	1,099,911	13,740	96,740
Direct Loan 2023	3,269,725		217,100	3,052,625	39,231	256,331
Direct Loan 2024	2,982,549		182,800	2,799,749	35,832	218,632
Direct Loan 2025	1,516,293		86,200	1,430,093	18,237	104,437
Direct Loan 2027	7,457,234		366,600	7,088,634	89,859	458,459
Direct Loan 2028	3,814,892		176,800	3,638,092	46,005	222,805
Direct Loan 2029	1,508,201		65,700	1,442,501	18,201	83,901
Direct Loan 2030	1,618,169			1,618,169	19,797	19,797
Direct Loan 2031		883,972		883,972	0	0
Calculated	27,985,574	883,972	2,242,200	26,627,346	336,133	2,578,333

2032

	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Direct Loan 2012	75,100		75,100	0	267	75,367
Direct Loan 2013	2,265,000		726,300	1,538,700	30,397	756,697
Direct Loan 2015	652,000		181,000	471,000	7,648	188,648
Direct Loan 2019	581,500		64,100	517,400	6,900	71,000
Direct Loan 2022	1,099,911		84,400	1,015,511	12,724	97,124
Direct Loan 2023	3,052,625		220,900	2,831,725	36,571	257,471
Direct Loan 2024	2,799,749		186,000	2,613,749	33,592	219,592
Direct Loan 2025	1,430,093		87,600	1,342,493	17,181	104,781
Direct Loan 2027	7,088,634		375,000	6,713,634	85,342	460,342
Direct Loan 2028	3,638,092		179,800	3,458,292	43,839	223,639
Direct Loan 2029	1,442,501		66,900	1,375,601	17,395	84,295
Direct Loan 2030	1,618,169		70,500	1,547,669	19,528	90,028
Direct Loan 2031	883,972			883,972	10,814	10,814
Direct Loan 2032		689,164		689,164	0	0
Calculated	26,627,346	689,164	2,317,600	24,998,910	322,198	2,639,798

2033

	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Direct Loan 2013	1,538,700		744,500	794,200	19,580	764,080
Direct Loan 2015	471,000		181,000	290,000	25,368	206,368
Direct Loan 2019	517,400		65,300	452,100	6,114	71,414
Direct Loan 2022	1,015,511		85,900	929,611	11,689	97,589
Direct Loan 2023	2,831,725		224,700	2,607,025	17,274	241,974
Direct Loan 2024	2,613,749		189,200	2,424,549	31,313	220,513
Direct Loan 2025	1,342,493		89,200	1,253,293	16,108	105,308
Direct Loan 2027	6,713,634		381,400	6,332,234	80,748	462,148
Direct Loan 2028	3,458,292		183,000	3,275,292	41,635	224,635
Direct Loan 2029	1,375,601		68,000	1,307,601	16,576	84,576
Direct Loan 2030	1,547,669		71,700	1,475,969	18,664	90,364
Direct Loan 2031	883,972		38,500	845,472	10,667	49,167
Direct Loan 2032	689,164			689,164	8,431	8,431
Direct Loan 2033		1,977,030		1,977,030	0	0
Calculated	24,998,910	1,977,030	2,322,400	24,653,540	304,167	2,626,567

2034

	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Direct Loan 2013	794,200		794,200	0	8,494	802,694
Direct Loan 2015	290,000		181,000	109,000	4,114	185,114
Direct Loan 2019	452,100		66,300	385,800	5,314	71,614
Direct Loan 2022	929,611		87,400	842,211	10,637	98,037
Direct Loan 2023	2,607,025		228,600	2,378,425	31,112	259,712
Direct Loan 2024	2,424,549		192,400	2,232,149	28,995	221,395
Direct Loan 2025	1,253,293		90,600	1,162,693	15,015	105,615
Direct Loan 2027	6,332,234		388,000	5,944,234	76,075	464,075
Direct Loan 2028	3,275,292		186,100	3,089,192	39,393	225,493
Direct Loan 2029	1,307,601		69,100	1,238,501	15,743	84,843
Direct Loan 2030	1,475,969		72,900	1,403,069	17,785	90,685
Direct Loan 2031	845,472		39,200	806,272	10,196	49,396
Direct Loan 2032	689,164		30,000	659,164	8,317	38,317
Direct Loan 2033	1,977,030			1,977,030	24,187	24,187
Direct Loan 2034		594,209		594,209	0	0
Calculated	24,653,540	594,209	2,425,800	22,821,949	295,376	2,721,176

2035

	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Direct Loan 2015	109,000		109,000	0	1,784	110,784
Direct Loan 2019	385,800		67,500	318,300	4,502	72,002
Direct Loan 2022	842,211		87,400	754,811	10,637	98,037
Direct Loan 2023	2,378,425		228,600	2,149,825	31,112	259,712
Direct Loan 2024	2,232,149		192,400	2,039,749	28,995	221,395
Direct Loan 2025	1,162,693		90,600	1,072,093	15,015	105,615
Direct Loan 2027	5,944,234		388,000	5,556,234	76,075	464,075
Direct Loan 2028	3,089,192		186,100	2,903,092	39,393	225,493
Direct Loan 2029	1,238,501		69,100	1,169,401	15,743	84,843
Direct Loan 2030	1,403,069		72,900	1,330,169	17,785	90,685
Direct Loan 2031	806,272		39,200	767,072	10,196	49,396
Direct Loan 2032	659,164		30,000	629,164	8,317	38,317
Direct Loan 2033	1,977,030		86,200	1,890,830	23,858	110,058
Direct Loan 2034	594,209			594,209	7,269	7,269
Direct Loan 2035		550,414		550,414	0	0
Calculated	22,821,949	550,414	1,647,000	21,725,363	290,680	1,937,680

2036

	Beg Bal	Advances	Payments	Ending Bal	Gross Interest	Gross DS
Direct Loan 2019	318,300		68,700	249,600	3,675	72,375
Direct Loan 2022	754,811		87,400	667,411	10,637	98,037
Direct Loan 2023	2,149,825		228,600	1,921,225	31,112	259,712
Direct Loan 2024	2,039,749		192,400	1,847,349	28,995	221,395
Direct Loan 2025	1,072,093		90,600	981,493	15,015	105,615
Direct Loan 2027	5,556,234		388,000	5,168,234	76,075	464,075
Direct Loan 2028	2,903,092		186,100	2,716,992	39,393	225,493
Direct Loan 2029	1,169,401		69,100	1,100,301	15,743	84,843
Direct Loan 2030	1,330,169		72,900	1,257,269	17,785	90,685
Direct Loan 2031	767,072		39,200	727,872	10,196	49,396
Direct Loan 2032	629,164		30,000	599,164	8,317	38,317
Direct Loan 2033	1,890,830		87,600	1,803,230	22,802	110,402
Direct Loan 2034	594,209		25,900	568,309	3,981	29,881
Direct Loan 2035	550,414			550,414	6,734	6,734
Direct Loan 2036		169,159		169,159	0	0
Calculated	21,725,363	169,159	1,566,500	20,328,022	290,458	1,856,958

BOONE COUNTY REGIONAL SEWER DISTRICT
BOONE COUNTY, MO
Actual and Projected Capital Assets 2017-2036
Prepared by Stephen M. Connelly, CPA, PC

31-Dec-17

	Beq Bal	Additions	Contributed Capital	Disposals	Transfer	Ending Bal	Beq Bal	Expense	Disposals	Ending Bal
Land	42,888					42,888				
Building	173,907					173,907				
Vehicles & equipment	1,119,655	55,973		(62,896)		1,112,732				
Treatment & Collection Systems	32,172,051	78,961	1,623,043	(171,320)	6,819,775	40,522,090				
Work-In-Progress - CIP	6,977,424	721,115			(6,819,775)	878,764				
Accumulated Deprec							9,613,610	1,182,286	(62,896)	10,733,000
	40,485,905	855,649	1,623,043	(234,216)	-	42,730,381	9,613,610	1,182,286	(62,896)	31,997,381

31-Dec-18

	Beq Bal	Additions	Contributed Capital	Disposals	Transfer	Ending Bal	Beq Bal	Expense	Disposals	Ending Bal
Land	42,888					42,888				
Building	173,907					173,907				
Vehicles & equipment	1,112,732	28,679		(2,922)		1,138,489				
Treatment & Collection Systems	40,522,090	42,639	520,275		127,453	41,212,457				
Work-In-Progress - CIP	878,764	191,813			(127,453)	943,124				
Accumulated Deprec							10,733,000	1,240,326	(2,922)	11,970,404
	42,730,381	314,578	520,275	(2,922)	-	43,562,112	10,733,000	1,240,326	(2,922)	31,591,708

31-Dec-19

	Beq Bal	Additions	Contributed Capital	Disposals	Transfer	Ending Bal	Beq Bal	Expense	Disposals	Ending Bal
Land	94,135					94,135				
Building	173,907					173,907				
Vehicles & equipment	1,138,489	54,636				1,193,125				
Treatment & Collection Systems	41,212,457	1,219,000	525,478		471,562	42,208,497				
Work-In-Progress - CIP	943,124				(471,562)	1,690,562				
Accumulated Deprec							11,970,404	1,250,378	0	13,220,783
	43,562,112	1,273,636	525,478	-	-	45,361,226	11,970,404	1,250,378	0	32,140,444

31-Dec-20

	Beq Bal	Additions	Contributed Capital	Disposals	Transfer	Ending Bal	Beq Bal	Expense	Disposals	Ending Bal
Land	94,135					94,135				
Building	173,907					173,907				
Vehicles & equipment	1,193,125	56,275				1,249,401				
Treatment & Collection Systems	42,208,497		530,733			43,585,510				
Work-In-Progress - CIP	1,690,562				(845,281)	845,281				
Accumulated Deprec							13,220,783	1,291,388	0	14,512,170
	45,361,226	56,275	530,733	-	-	46,948,234	13,220,783	1,291,388	0	31,436,064

31-Dec-21

	Beq Bal	Additions	Contributed Capital	Disposals	Transfer	Ending Bal	Beq Bal	Expense	Disposals	Ending Bal
Land	94,135					94,135				
Building	173,907					173,907				
Vehicles & equipment	1,249,401	57,964				1,307,364				
Treatment & Collection Systems	43,585,510	100,000	536,040		422,641	44,644,191				
Work-In-Progress - CIP	845,281				(422,641)	422,641				
Accumulated Deprec							14,512,170	1,323,360	0	15,835,530
	45,948,234	157,964	536,040	-	-	46,642,238	14,512,170	1,323,360	0	30,806,708

31-Dec-22

	Beq Bal	Additions	Contributed Capital	Disposals	Transfer	Ending Bal	Beq Bal	Expense	Disposals	Ending Bal
Land	94,135					94,135				
Building	173,907					173,907				
Vehicles & equipment	1,307,364	59,703				1,367,067				
Treatment & Collection Systems	44,644,191	100,000	541,400		211,320	45,496,911				
Work-In-Progress - CIP	422,641	1,689,711			(211,320)	1,901,031				
Accumulated Deprec							15,835,530	1,349,484	0	17,185,014
	46,642,238	1,849,414	541,400	-	-	49,033,052	15,835,530	1,349,484	0	31,848,038

31-Dec-23

	Beq Bal	Additions	Contributed Capital	Disposals	Transfer	Ending Bal	Beq Bal	Expense	Disposals	Ending Bal
Land	94,135					94,135				
Building	173,907					173,907				
Vehicles & equipment	1,367,067	61,494				1,428,561				

Treatment & Collection Systems
Work-In-Progress - CIP
Accumulated Deprec

45,496,911	100,000	546,814	-	950,516	47,094,241	17,165,014	1,396,979	18,581,993	35,656,892
1,901,031	4,497,525			(950,516)	5,448,041	17,165,014	1,396,979	0	18,581,993
49,033,052	4,659,019	546,814	-	-	54,238,895			0	18,581,993

31-Dec-24

Land
Building
Vehicles & equipment
Treatment & Collection Systems
Work-In-Progress - CIP
Accumulated Deprec

94,135	63,339	552,282	-	2,724,020	50,470,544	18,581,993	1,495,463	20,077,456	38,727,798
1,73,907	1,428,561			2,724,020	1,491,899	18,581,993	1,495,463	0	20,077,456
1,491,899	100,000	552,282	-	(2,724,020)	6,574,770			0	20,077,456
50,470,544	100,000	552,282	-	-	54,238,895			0	20,077,456
6,574,770	1,846,393			(3,287,385)	6,133,778			0	21,687,746
58,805,255	2,011,632	557,805	-	-	61,374,692	20,077,456	1,610,290	0	21,687,746

31-Dec-25

Land
Building
Vehicles & equipment
Treatment & Collection Systems
Work-In-Progress - CIP
Accumulated Deprec

94,135	65,239	557,805	-	3,287,385	54,415,734	21,687,746	1,704,703	23,392,449	38,712,821
1,73,907	1,491,899			3,287,385	1,824,334	21,687,746	1,704,703	0	23,392,449
1,491,899	100,000	557,805	-	2,566,889	57,046,005			0	23,392,449
50,470,544	100,000	557,805	-	(2,566,889)	2,566,889			0	23,392,449
6,574,770	1,846,393			(3,287,385)	6,133,778			0	21,687,746
58,805,255	2,011,632	557,805	-	-	61,374,692	20,077,456	1,610,290	0	21,687,746

31-Dec-26

Land
Building
Vehicles & equipment
Treatment & Collection Systems
Work-In-Progress - CIP
Accumulated Deprec

94,135	67,196	563,383	-	2,566,889	57,046,005	23,392,449	1,759,724	25,152,174	45,767,060
1,73,907	1,557,138			2,566,889	1,824,334	23,392,449	1,759,724	0	25,152,174
1,557,138	100,000	563,383	-	(2,566,889)	2,566,889			0	23,392,449
54,415,734	100,000	563,383	-	-	2,566,889			0	23,392,449
6,574,770	1,846,393			(3,287,385)	6,133,778			0	21,687,746
61,374,692	167,196	563,383	-	-	62,105,271	21,687,746	1,704,703	0	23,392,449

31-Dec-27

Land
Building
Vehicles & equipment
Treatment & Collection Systems
Work-In-Progress - CIP
Accumulated Deprec

94,135	69,212	569,017	-	1,283,444	59,498,468	25,152,174	1,913,638	27,065,812	48,488,109
1,73,907	1,624,334			1,283,444	1,824,334	25,152,174	1,913,638	0	27,065,812
1,624,334	57,646,006	569,017	-	(1,283,444)	9,459,179			0	27,065,812
57,646,006	8,175,734	569,017	-	-	70,919,234	23,392,449	1,759,724	0	25,152,174
2,566,889	8,175,734			(1,283,444)	9,459,179			0	25,152,174
62,105,271	8,244,946	569,017	-	-	70,919,234	23,392,449	1,759,724	0	25,152,174

31-Dec-28

Land
Building
Vehicles & equipment
Treatment & Collection Systems
Work-In-Progress - CIP
Accumulated Deprec

94,135	71,288	574,707	-	4,729,689	64,802,764	27,065,812	2,057,171	29,122,982	48,593,020
1,73,907	1,693,545			4,729,689	1,764,633	27,065,812	2,057,171	0	29,122,982
1,693,545	59,498,468	574,707	-	(4,729,689)	8,718,281			0	27,065,812
59,498,468	3,998,692	574,707	-	-	75,553,921	25,152,174	1,913,638	0	27,065,812
9,459,179	3,998,692			(4,729,689)	8,718,281			0	27,065,812
70,919,234	4,059,980	574,707	-	-	75,553,921	25,152,174	1,913,638	0	27,065,812

31-Dec-29

Land
Building
Vehicles & equipment
Treatment & Collection Systems
Work-In-Progress - CIP
Accumulated Deprec

94,135	73,427	580,454	-	4,359,140	69,742,359	29,122,982	2,057,171	29,122,982	48,593,020
1,73,907	1,764,833			4,359,140	1,838,280	29,122,982	2,057,171	0	29,122,982
1,764,833	64,802,764	580,454	-	(4,359,140)	5,967,341			0	29,122,982
64,802,764	1,508,201	580,454	-	-	77,116,002	27,065,812	2,057,171	0	29,122,982
8,718,281	1,508,201			(4,359,140)	5,967,341			0	29,122,982
75,553,921	1,581,627	580,454	-	-	77,116,002	27,065,812	2,057,171	0	29,122,982

31-Dec-30

Land
Building
Vehicles & equipment
Treatment & Collection Systems

94,135	75,629	586,239	-	2,933,671	73,262,288				
1,73,907	1,838,280			2,933,671	1,913,890				
1,838,280	69,742,359	586,239	-	-	73,262,288				
69,742,359	75,629	586,239	-	-	73,262,288				

Work-In-Progress - CIP	5,867,341	1,618,169		(2,933,671)	4,551,840	29,122,982	2,160,119	31,283,101	48,712,959
Accumulated Deprec	77,716,022	1,693,799	586,239	-	79,998,060	29,122,982	2,160,119	31,283,101	

31-Dec-31	Beg Bal		Contributed Capital		Disposals		Transfer		Ending Bal		Beg Bal		Expense Disposals		Ending Bal	
Land	94,135								94,135							
Building	173,907								173,907							
Vehicles & equipment	1,913,890	77,898					2,275,920		1,991,788							
Treatment & Collection Systems	73,262,288		592,121				(2,275,920)		76,130,330							
Work-In-Progress - CIP	4,551,840	883,972							3,159,892							
Accumulated Deprec	79,998,060	961,870	592,121						81,550,052		31,283,101	2,244,467	0	33,527,568		48,022,483

31-Dec-32	Beg Bal		Additions		Contributed Capital		Disposals		Transfer		Ending Bal		Beg Bal		Expense Disposals		Ending Bal	
Land	94,135										94,135							
Building	173,907										173,907							
Vehicles & equipment	1,991,788	80,235			598,043				1,579,946		2,872,023							
Treatment & Collection Systems	76,130,330		689,164						(1,579,946)		78,508,318							
Work-In-Progress - CIP	3,159,892										2,269,110							
Accumulated Deprec	81,550,052	769,399	598,043								82,917,493		33,527,568	2,309,129	0	35,836,693		47,080,801