

Boone County Regional Sewer District

Balance Sheet

As of December 31, 2022

	TOTAL	
	AS OF DEC 31, 2022	AS OF DEC 31, 2021 (PY)
ASSETS		
Current Assets		
Bank Accounts		
102100 Checking Account	173,709.54	131,808.72
102200 Petty Cash Fund	50.00	50.00
102300 Investments		
102400 General Fund Investments (MMKT)	1,744,312.21	1,589,717.21
102450 Lease Purchase Equipment	0.00	
102460 SRF Refund	0.00	
102900 SRF O & M Acct	272,605.42	256,600.72
103000 SRF Replacement Acct	142,048.50	64,584.00
Total 102400 General Fund Investments (MMKT)	2,158,966.13	1,910,901.93
102500 SRF Construction Fund	0.00	0.00
102600 SRF Series Principal	169,099.87	250,384.22
102700 SRF Series Rebate Fund	1,283.85	1,273.28
102800 SRF Series Interest Account	10,539.82	14,716.45
103100 SRF Series Debt Service Fund	0.00	0.00
103300 SRF Direct Loan Admin Exp Fund	0.00	0.00
103401 SRF Direct Loan Principal	327,055.42	448,811.31
103402 SRF Direct Loan Interest	90,833.84	96,212.34
103403 SRF Direct Loan DSF	6.00	6.00
Total 102300 Investments	2,757,784.93	2,722,305.53
Total Bank Accounts	\$2,931,544.47	\$2,854,164.25

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	TOTAL	
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Accounts Receivable		
120000 Accounts Receivable-BCSD		
120200 A/R Ashland	20,233.72	
120300 A/R Hartsburg	930.82	2,031.28
120400 A/R Harrisburg	0.00	0.00
120500 A/R Renick	0.00	
120600 A/R Rocheport	0.00	157.86
120700 A/R Rockbridge State Park	0.00	0.00
120800 A/R Midway Arms	6,745.80	0.00
120900 A/R Hallsville	0.00	0.00
121200 A/R Sturgeon	7,902.04	4,076.67
121700 A/R Series Loan	0.00	-4,758.29
121800 A/R Direct Loan	0.00	0.00
1218005 2019 - Direct Loan	0.00	0.00
1218900 2009 Direct Loan	0.00	0.00
1218910 2011A Direct Loan	0.00	0.00
1218915 2012A Direct Loan	0.00	0.00
1218920 2013 Direct Loan	0.00	0.00
1218925 2015 Direct Loan	0.00	0.00
Total 121800 A/R Direct Loan	0.00	0.00
121900 A/R Misc.	474.21	474.21
121905 Sunrise Estates Top hat Repair	0.00	2,800.00
121910 Time Payment of Connection Fees	0.00	0.00
121920 Roberts - Hinton Tract 2	4,954.84	5,554.84
121930 Hinton Tract 6	0.00	0.00
Total 121910 Time Payment of Connection Fees	4,954.84	5,554.84
121915 Reimburse Engineering Fees	0.00	0.00
Total 121900 A/R Misc.	5,429.05	8,829.05
121916 A/R - Energy Efficiency CBG	0.00	0.00
Total 120000 Accounts Receivable-BCSD	41,241.43	10,336.57
122000 A/R Boone Electric	307,598.92	279,138.59
122500 Provision for Doubtful Accounts	-44,054.95	-37,451.34
122700 A/R Project Cost Share	0.00	0.00
Total Accounts Receivable	\$304,785.40	\$252,023.82

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Other Current Assets		
140000 Prepaid Expenses	0.00	0.00
140400 Prepaid Insurance	66,742.96	55,742.63
140500 SRF Interest Prepaid	0.00	0.00
140600 SRF Principal Receivable	0.00	0.00
140800 Prepaid Step & Grinder Pumps	5,606.20	208.72
Total 140000 Prepaid Expenses	72,349.16	55,951.35
1499 Undeposited Funds	0.00	0.00
Total Other Current Assets	\$72,349.16	\$55,951.35
Total Current Assets	\$3,308,679.03	\$3,162,139.42
Fixed Assets		
160100 Work in Progress		
160081 Parking Lot Replacement HQ 2022	0.00	
160090 Midway Area Facility Plan	60,809.00	
160101 Water's Edge Sewer Improvements	96,712.57	24,098.73
160103 Cedar Gate Interceptor	54,589.98	54,589.98
160104 Rlgnwd WW,Brwn St, Rchdsn Acre	257,144.53	239,273.28
160155 Rollingwood WWTP Improvements	26,984.69	19,180.94
Total 160104 Rlgnwd WW,Brwn St, Rchdsn Acre	284,129.22	258,454.22
160105 WWTP & PS Upgrades	31,816.99	31,816.99
160106 Shalimar Gardens Upgrade	171,962.26	171,729.76
Total 160105 WWTP & PS Upgrades	203,779.25	203,546.75
160110 Highfield Acres Interceptor	62,622.67	61,976.67
160124 Trails West Interceptor	11,650.00	11,650.00
160145 Quarter Miles Hills Interceptor	38,049.32	38,049.32
160195 Sunny Slope Sewer	30,899.92	30,899.92
160197 Bollie Road NID	48,555.80	46,419.26
160198 Phenora North NID	74,664.52	74,664.52
160900 Completed Projects		
160111 Midway Heights Elementary Sch	0.00	0.00
160190 South Rte K WWTP Improvements	0.00	0.00
Total 160900 Completed Projects	0.00	0.00
Total 160100 Work in Progress	966,462.25	804,349.37
160200 F/A Furniture and Fixtures	45,780.06	45,780.06
160300 F/A Machinery & Equip	967,725.58	701,677.74
160400 F/A Buildings	181,128.21	159,000.00
160500 F/A Land	94,135.48	94,135.48
160600 F/A Vehicles	514,485.90	514,485.90

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160700 F/A Treatment Facilities	12,784,958.08	12,784,958.08
160800 F/A Collection Systems	31,753,404.28	31,462,147.28
161000 F/A Driveway Improvement	8,579.66	8,579.66
161100 F/A Building Addition	6,327.07	6,327.07
170000 Accumulated Depreciation		
170200 Accum Depr-Furniture & Fixtures	-44,744.26	-41,850.34
170300 Accum Depr-Machinery & Equip	-555,743.68	-524,954.14
170400 Accum Depr-Buildings	-125,000.00	-125,000.00
170410 Accum Depr-Building Additions	-32,865.33	-31,732.05
171000 Accum Depr-Driveway	-8,948.45	-8,579.66
171100 Accum Depr-Floor	-5,941.81	-5,730.85
Total 170400 Accum Depr-Buildings	-172,755.59	-171,042.56
170600 Accum Depr-Vehicles	-378,224.19	-342,721.25
170700 Accum Depr-Treatment Facilities	-5,688,969.67	-5,058,563.47
170800 Accum Depr-Coll. System	-9,802,365.12	-9,164,438.82
Total 170000 Accumulated Depreciation	-16,642,802.51	-15,303,570.58
Total Fixed Assets	\$30,680,184.06	\$31,277,870.06
TOTAL ASSETS	\$33,988,863.09	\$34,440,009.48

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

2000 *Accounts Payable	115,768.60	138,204.65
Total Accounts Payable	\$115,768.60	\$138,204.65

Other Current Liabilities

202000 Accounts Payable		
202100 A/P Federal Payable, FICA	0.00	0.00
202200 State Payable, Unemployment	0.00	0.00
202300 Accrued Vacation	61,673.31	61,673.31
202600 Accrued Payroll	28,875.60	28,875.60
203000 A/P Retirement (EMPER)	0.02	0.00
204000 Credit Union	0.00	0.00
210000 A/P All Others	2,468.65	0.00
211000 A/P Prepaid Connection Fees	0.00	0.00
212000 Deferred Revenue	136,910.64	136,910.64
213000 A/P City of Hartsburg	4,188.96	3,196.19
213100 A/P City of Rocheport		
213101 Rocheport Sewer Fees	0.00	0.00
213102 Rocheport Trash Fees	1,564.56	1,664.10

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Accrual Basis Monday, February 20, 2023 03:13 PM GMT-06:00

No assurance is provided on these financial statements.

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Total 213100 A/P City of Rocheport	1,564.56	1,664.10
213500 A/P Midway Crsings TP Connects	0.00	
214000 A/P Boone Electric	-250.71	0.00
215000 A/P Harrisburg	0.00	0.00
216100 Hinton Road Cost Share	0.00	0.00
216200 Kinkade Escrow	0.00	0.00
217002 SRF Series Accru Int Payable	39,625.00	39,625.00
217003 SRF Accru Int Payable S&D	119,826.78	96,273.51
218000 SRF Issuance Premium	31,191.92	31,191.92
219000 SRF Taxes Payable	1,273.28	1,273.28
221000 Midway Crossings Escrow	0.00	0.00
Total 202000 Accounts Payable	427,348.01	400,683.55
212500 Deferred Connection Fees	0.00	0.00
Total Other Current Liabilities	\$427,348.01	\$400,683.55
Total Current Liabilities	\$543,116.61	\$538,888.20
Long-Term Liabilities		
220000 Mortgage - Building BEC	0.00	0.00
242000 Bonds Issued		
242001 SRF Bond Payable	14,114,200.00	15,167,400.00
242002 Rocheport WWTP Improvements	7,000.00	7,700.00
Total 242000 Bonds Issued	14,121,200.00	15,175,100.00
243000 Lease Purchase Agreements		
243010 2019 Dump Truck	39,608.83	58,659.65
243020 2021 Sewer Jet & Chassis	213,922.68	266,048.00
Total 243000 Lease Purchase Agreements	253,531.51	324,707.65
244000 Fairway Meadows NID	0.00	0.00
245000 Meadow Lake Debt	0.00	0.00
248000 Crestwood Hills Debt	0.00	0.00
250000 City of Columbia Connect Fees	0.00	0.00
Total Long-Term Liabilities	\$14,374,731.51	\$15,499,807.65
Total Liabilities	\$14,917,848.12	\$16,038,695.85
Equity		
291000 Donated Capital	14,802,626.75	14,511,369.75
295000 Retained Earnings	3,903,220.48	3,447,818.33
3000 Opening Bal Equity	0.00	0.00
3999 Prior Period AR Correction	-8,518.31	-8,518.31
Net Income	373,686.05	450,643.86
Total Equity	\$19,071,014.97	\$18,401,313.63
TOTAL LIABILITIES AND EQUITY	\$33,988,863.09	\$34,440,009.48

