

Boone County Regional Sewer District

Balance Sheet

As of March 31, 2023

	TOTAL			
	AS OF MAR 31, 2023	AS OF MAR 31, 2022 (PP)	CHANGE	% CHANGE
ASSETS				
Current Assets				
Bank Accounts				
102100 Checking Account	252,306.76	186,590.50	65,716.26	35.22 %
102200 Petty Cash Fund	50.00	50.00	0.00	0.00 %
102300 Investments				
102400 General Fund Investments (MMKT)	-662,977.89	1,227,406.19	-1,890,384.08	-154.01 %
102401 Money Market Investment Acct	2,306,314.90		2,306,314.90	
102450 Lease Purchase Equipment	0.00	266,048.00	-266,048.00	-100.00 %
102460 SRF Refund	0.00		0.00	
102470 102470 SRF Budget Stabilization	236,566.90		236,566.90	
102900 SRF O & M Acct	284,409.25	272,605.42	11,803.83	4.33 %
103000 SRF Replacement Acct	129,602.67	142,048.50	-12,445.83	-8.76 %
Total 102400 General Fund Investments (MMKT)	2,293,915.83	1,908,108.11	385,807.72	20.22 %
102500 SRF Construction Fund	0.00	0.00	0.00	
102600 SRF Series Principal	72,965.96	107,871.38	-34,905.42	-32.36 %
102700 SRF Series Rebate Fund	1,283.85	1,273.27	10.58	0.83 %
102800 SRF Series Interest Account	8,606.43	6,410.39	2,196.04	34.26 %
103100 SRF Series Debt Service Fund	0.00	0.00	0.00	
103300 SRF Direct Loan Admin Exp Fund	0.00	0.00	0.00	
103401 SRF Direct Loan Principal	164,447.40	226,703.50	-62,256.10	-27.46 %
103402 SRF Direct Loan Interest	44,873.90	46,510.48	-1,636.58	-3.52 %
103403 SRF Direct Loan DSF	6.00	6.00	0.00	0.00 %
Total 102300 Investments	2,586,099.37	2,296,883.13	289,216.24	12.59 %
Total Bank Accounts	\$2,838,456.13	\$2,483,523.63	\$354,932.50	14.29 %
Accounts Receivable				
120000 Accounts Receivable-BCSD				
120200 A/R Ashland	23,987.76		23,987.76	
120300 A/R Hartsburg	1,862.64	1,861.64	1.00	0.05 %
120400 A/R Harrisburg	0.00	0.00	0.00	
120500 A/R Renick	2,172.26	826.45	1,345.81	162.84 %
120600 A/R Rocheport	310.00	151.93	158.07	104.04 %
120700 A/R Rockbridge State Park	0.00	0.00	0.00	
120800 A/R Midway Arms & Default	0.00	0.00	0.00	
120900 A/R Hallsville	0.00	1,508.36	-1,508.36	-100.00 %
121200 A/R Sturgeon	10,504.26	5,531.58	4,972.68	89.90 %
121700 A/R Series Loan (deleted)	0.00	-4,758.29	4,758.29	100.00 %
121900 A/R Misc.	474.21	474.21	0.00	0.00 %
121905 Sunrise Estates Top hat Repair (deleted)	0.00	2,800.00	-2,800.00	-100.00 %
121910 Time Payment of Connection Fees	0.00	0.00	0.00	
121920 Roberts - Hinton Tract 2	4,804.84	5,404.84	-600.00	-11.10 %

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Total 121910 Time Payment of Connection Fees	4,804.84	5,404.84	-600.00	-11.10 %
Total 121900 A/R Misc.	5,279.05	8,679.05	-3,400.00	-39.17 %
Total 120000 Accounts Receivable-BCSD	44,115.97	13,800.72	30,315.25	219.66 %
122000 A/R Boone Electric	284,441.16	271,520.68	12,920.48	4.76 %
122500 Provision for Doubtful Accounts	-28,245.19	-39,888.83	11,643.64	29.19 %
Total Accounts Receivable	\$300,311.94	\$245,432.57	\$54,879.37	22.36 %
Other Current Assets				
140000 Prepaid Expenses	0.00	0.00	0.00	
140400 Prepaid Insurance	66,734.92	71,258.95	-4,524.03	-6.35 %
140401 Prepaid Dues & Memberships	495.84		495.84	
140500 SRF Interest Prepaid	0.00	0.00	0.00	
140600 SRF Principal Receivable	0.00	0.00	0.00	
140800 Prepaid Step & Grinder Pumps	27,178.09	-651.16	27,829.25	4,273.80 %
Total 140000 Prepaid Expenses	94,408.85	70,607.79	23,801.06	33.71 %
1499 Undeposited Funds	0.00	0.00	0.00	
Total Other Current Assets	\$94,408.85	\$70,607.79	\$23,801.06	33.71 %
Total Current Assets	\$3,233,176.92	\$2,799,563.99	\$433,612.93	15.49 %
Fixed Assets				
160100 Work in Progress				
160081 Parking Lot Replacement HQ 2022	0.00		0.00	
160090 Midway Area Facility Plan	60,809.00	29,222.48	31,586.52	108.09 %
160101 Water's Edge Sewer Improvements	96,712.57	63,556.26	33,156.31	52.17 %
160103 Cedar Gate Interceptor	54,589.98	54,589.98	0.00	0.00 %
160104 Rlgnwd WW,Brwn St, Rchdsn Acre	257,144.53	241,709.53	15,435.00	6.39 %
160155 Rollingwood WWTP Improvements	26,984.69	19,180.94	7,803.75	40.68 %
Total 160104 Rlgnwd WW,Brwn St, Rchdsn Acre	284,129.22	260,890.47	23,238.75	8.91 %
160105 WWTP & PS Upgrades	31,816.99	31,816.99	0.00	0.00 %
160106 Shalimar Gardens Upgrade	171,962.26	171,962.26	0.00	0.00 %
Total 160105 WWTP & PS Upgrades	203,779.25	203,779.25	0.00	0.00 %
160110 Highfield Acres Interceptor	62,622.67	61,976.67	646.00	1.04 %
160124 Trails West Interceptor	11,650.00	11,650.00	0.00	0.00 %
160145 Quarter Miles Hills Interceptor	38,049.32	38,049.32	0.00	0.00 %
160195 Sunny Slope Sewer	30,899.92	30,899.92	0.00	0.00 %
160197 Bollie Road NID	48,555.80	47,180.80	1,375.00	2.91 %
160198 Phenora North NID	74,664.52	74,664.52	0.00	0.00 %
160900 Completed Projects				
160111 Midway Heights Elementary Sch	0.00	0.00	0.00	
160190 South Rte K WWTP Improvements	0.00	0.00	0.00	
Total 160900 Completed Projects	0.00	0.00	0.00	
Total 160100 Work in Progress	966,462.25	876,459.67	90,002.58	10.27 %

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160200 F/A Furniture and Fixtures	50,253.17	45,780.06	4,473.11	9.77 %
160300 F/A Machinery & Equip	549,363.12	973,838.58	-424,475.46	-43.59 %
160301 Lease Asset (Right To Use)	281,793.64		281,793.64	
Total 160300 F/A Machinery & Equip	831,156.76	973,838.58	-142,681.82	-14.65 %
160400 F/A Buildings	181,128.21	159,000.00	22,128.21	13.92 %
160500 F/A Land	94,135.48	94,135.48	0.00	0.00 %
160600 F/A Vehicles	514,485.90	514,485.90	0.00	0.00 %
160700 F/A Treatment Facilities	12,974,901.98	12,784,958.08	189,943.90	1.49 %
160800 F/A Collection Systems	31,811,107.23	31,462,147.28	348,959.95	1.11 %
161000 F/A Driveway Improvement	8,579.66	8,579.66	0.00	0.00 %
161100 F/A Building Addition	6,327.07	6,327.07	0.00	0.00 %
170000 Accumulated Depreciation				
170200 Accum Depr-Furniture & Fixtures	-44,938.92	-42,573.82	-2,365.10	-5.56 %
170300 Accum Depr-Machinery & Equip	-386,454.57	-530,988.73	144,534.16	27.22 %
170400 Accum Depr-Buildings	-125,000.00	-125,000.00	0.00	0.00 %
170410 Accum Depr-Building Additions	-33,148.65	-32,015.37	-1,133.28	-3.54 %
171000 Accum Depr-Driveway	-9,317.24	-8,579.66	-737.58	-8.60 %
171100 Accum Depr-Floor	-5,994.55	-5,783.59	-210.96	-3.65 %
Total 170400 Accum Depr-Buildings	-173,460.44	-171,378.62	-2,081.82	-1.21 %
170600 Accum Depr-Vehicles	-386,879.76	-352,403.87	-34,475.89	-9.78 %
170700 Accum Depr-Treatment Facilities	-5,846,703.58	-5,216,165.02	-630,538.56	-12.09 %
170800 Accum Depr-Coll. System	-9,962,494.59	-9,322,823.49	-639,671.10	-6.86 %
Total 170000 Accumulated Depreciation	-16,800,931.86	-15,636,333.55	-1,164,598.31	-7.45 %
Total Fixed Assets	\$30,637,605.85	\$31,289,378.23	\$ -651,772.38	-2.08 %
TOTAL ASSETS	\$33,870,782.77	\$34,088,942.22	\$ -218,159.45	-0.64 %

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LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	132,773.06	415,986.94	-283,213.88	-68.08 %
Total Accounts Payable	\$132,773.06	\$415,986.94	\$ -283,213.88	-68.08 %
Other Current Liabilities				
202000 Accounts Payable				
202100 A/P Federal Payable, FICA	1,639.19	0.00	1,639.19	
202200 State Payable, Unemployment	0.00	0.00	0.00	
202300 Accrued Vacation	75,155.40	61,673.31	13,482.09	21.86 %
202600 Accrued Payroll	43,304.67	28,875.60	14,429.07	49.97 %
203000 A/P Retirement (EMPER)	-3,381.74	0.02	-3,381.76	-16,908,800.00 %
204000 Credit Union	0.00	0.00	0.00	
210000 A/P All Others	-348.58	0.00	-348.58	
211000 A/P Prepaid Connection Fees	0.00	0.00	0.00	
212000 Deferred Revenue	146,396.44	136,910.64	9,485.80	6.93 %
213000 A/P City of Hartsburg	4,380.69	3,253.36	1,127.33	34.65 %
213100 A/P City of Rocheport				
213101 Rocheport Sewer Fees	0.00	0.00	0.00	
213102 Rocheport Trash Fees	1,562.08	1,601.07	-38.99	-2.44 %
Total 213100 A/P City of Rocheport	1,562.08	1,601.07	-38.99	-2.44 %
213500 A/P Midway Crsings TP Connects	0.00		0.00	
214000 A/P Boone Electric	27.15	0.00	27.15	
215000 A/P Harrisburg	0.00	0.00	0.00	
216100 Hinton Road Cost Share	0.00	0.00	0.00	
216200 Kinkade Escrow	0.00	0.00	0.00	
217002 SRF Series Accru Int Payable	15,618.00	39,625.00	-24,007.00	-60.59 %
217003 SRF Accru Int Payable S&D	45,828.78	2,614.95	43,213.83	1,652.57 %
218000 SRF Issuance Premium	23,367.01	31,191.92	-7,824.91	-25.09 %
219000 SRF Taxes Payable	1,283.85	1,273.28	10.57	0.83 %
221000 Midway Crossings Escrow	0.00	0.00	0.00	
Total 202000 Accounts Payable	354,832.94	307,019.15	47,813.79	15.57 %
212500 Deferred Connection Fees	0.00	0.00	0.00	
Total Other Current Liabilities	\$354,832.94	\$307,019.15	\$47,813.79	15.57 %
Total Current Liabilities	\$487,606.00	\$723,006.09	\$ -235,400.09	-32.56 %

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Long-Term Liabilities				
220000 Mortgage - Building BEC	0.00	0.00	0.00	
242000 Bonds Issued				
242001 SRF Bond Payable	13,656,400.00	14,503,600.00	-847,200.00	-5.84 %
242002 Rocheport WWTP Improvements	0.00	7,700.00	-7,700.00	-100.00 %
Total 242000 Bonds Issued	13,656,400.00	14,511,300.00	-854,900.00	-5.89 %
243000 Lease Purchase Agreements				
243010 2019 Dump Truck	39,608.83	58,659.65	-19,050.82	-32.48 %
243020 2021 Sewer Jet & Chassis	213,922.68	266,048.00	-52,125.32	-19.59 %
Total 243000 Lease Purchase Agreements	253,531.51	324,707.65	-71,176.14	-21.92 %
244000 Fairway Meadows NID	0.00	0.00	0.00	
245000 Meadow Lake Debt	0.00	0.00	0.00	
248000 Crestwood Hills Debt	0.00	0.00	0.00	
249000 Lease Liability - Sumner One	15,509.29		15,509.29	
250000 City of Columbia Connect Fees	0.00	0.00	0.00	
Total Long-Term Liabilities	\$13,925,440.80	\$14,836,007.65	\$ -910,566.85	-6.14 %
Total Liabilities	\$14,413,046.80	\$15,559,013.74	\$ -1,145,966.94	-7.37 %
Equity				
291000 Donated Capital	15,050,273.60	14,511,369.75	538,903.85	3.71 %
295000 Retained Earnings	4,316,661.83	4,027,077.04	289,584.79	7.19 %
3000 Opening Bal Equity	0.00	0.00	0.00	
3999 Prior Period AR Correction	-8,518.31	-8,518.31	0.00	0.00 %
Net Income	99,318.85		99,318.85	
Total Equity	\$19,457,735.97	\$18,529,928.48	\$927,807.49	5.01 %
TOTAL LIABILITIES AND EQUITY	\$33,870,782.77	\$34,088,942.22	\$ -218,159.45	-0.64 %