

Boone County Regional Sewer District

Balance Sheet As of March 31, 2024

	TOTAL			
	AS OF MAR 31, 2024	AS OF MAR 31, 2023 (PP)	CHANGE	% CHANGE
ASSETS				
Current Assets				
Bank Accounts				
102100 Checking Account	873,481.16	258,112.71	615,368.45	238.41 %
102200 Petty Cash Fund	50.00	50.00	0.00	0.00 %
102300 Investments				
102400 General Fund Investments	-2,205,984.14	-1,760,231.82	-445,752.32	-25.32 %
102401 Money Market Investment Acct (MMKT)	2,403,208.07	2,305,344.82	97,863.25	4.25 %
102450 Encumbrances	975,843.93	1,097,253.93	-121,410.00	-11.06 %
102460 SRF Refund	0.00	0.00	0.00	
102470 102470 SRF Budget Stabilization	803,729.22	236,566.90	567,162.32	239.75 %
102900 SRF O & M Acct	284,409.25	284,409.25	0.00	0.00 %
103000 SRF Replacement Acct	129,602.67	129,602.67	0.00	0.00 %
Total 102400 General Fund Investments	2,390,809.00	2,292,945.75	97,863.25	4.27 %
102500 SRF Construction Fund	0.00	0.00	0.00	
102600 SRF Series Principal	47,581.70	72,965.96	-25,384.26	-34.79 %
102700 SRF Series Rebate Fund	0.00	1,283.85	-1,283.85	-100.00 %
102800 SRF Series Interest Account	5,493.38	8,606.43	-3,113.05	-36.17 %
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	167,323.40	164,447.40	2,876.00	1.75 %
103402 SRF Direct Loan Interest	43,417.68	44,873.90	-1,456.22	-3.25 %
103403 SRF Direct Loan DSF	6.00	6.00	0.00	0.00 %
Total 102300 Investments	2,654,631.16	2,585,129.29	69,501.87	2.69 %
Total Bank Accounts	\$3,528,162.32	\$2,843,292.00	\$684,870.32	24.09 %
Accounts Receivable				
120000 Accounts Receivable-BCSD				
120200 A/R Ashland	33,129.30	23,987.76	9,141.54	38.11 %
120300 A/R Hartsburg	2,793.46	1,862.64	930.82	49.97 %
120500 A/R Renick	3,862.68	2,172.26	1,690.42	77.82 %
120600 A/R Rocheport	155.00	310.00	-155.00	-50.00 %
120800 A/R Midway Arms & Default	0.00	0.00	0.00	
121200 A/R Sturgeon	11,738.38	10,504.26	1,234.12	11.75 %
121900 A/R Misc.	474.21	474.21	0.00	0.00 %
121910 Time Payment of Connection Fees	0.00	0.00	0.00	
121920 Roberts - Hinton Tract 2	4,204.84	4,804.84	-600.00	-12.49 %

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Total 121910 Time Payment of Connection Fees	4,204.84	4,804.84	-600.00	-12.49 %	
Total 121900 A/R Misc.	4,679.05	5,279.05	-600.00	-11.37 %	
Total 120000 Accounts Receivable-BCSD	56,357.87	44,115.97	12,241.90	27.75 %	
122000 A/R Boone Electric	282,137.26	281,226.65	910.61	0.32 %	
122500 Provision for Doubtful Accounts	-31,558.78	-27,896.61	-3,662.17	-13.13 %	
Total Accounts Receivable	\$306,936.35	\$297,446.01	\$9,490.34	3.19 %	
Other Current Assets					
140000 Prepaid Expenses	0.00	0.00	0.00		
140400 Prepaid Insurance	81,701.34	66,734.92	14,966.42	22.43 %	
140401 Prepaid Dues & Memberships	894.80	354.16	540.64	152.65 %	
140403 Prepaid Computer Software	6,774.51	4,600.00	2,174.51	47.27 %	
140404 Prepaid Alarm Services	4,232.84		4,232.84		
140405 Prepaid Subscriptions	32.25		32.25		
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	-2,465.20	29,833.84	-32,299.04	-108.26 %	
Total 140000 Prepaid Expenses	91,170.54	101,522.92	-10,352.38	-10.20 %	
141000 Right to Use Asset - Current					
141100 Right to Use Asset - Current - Lease Asset	53,236.00		53,236.00		
Total 141000 Right to Use Asset - Current	53,236.00		53,236.00		
1499 Undeposited Funds	0.00	0.00	0.00		
Total Other Current Assets	\$144,406.54	\$101,522.92	\$42,883.62	42.24 %	
Total Current Assets	\$3,979,505.21	\$3,242,260.93	\$737,244.28	22.74 %	
Fixed Assets					
160100 Work in Progress	84.00		84.00		
160081 Parking Lot Replacement HQ 2022	0.00	0.00	0.00		
160090 Midway Area Facility Plan	60,809.00	60,809.00	0.00	0.00 %	
160101 Water's Edge Sewer Improvements	98,550.82	96,712.57	1,838.25	1.90 %	
160103 Cedar Gate Interceptor	54,589.98	54,589.98	0.00	0.00 %	
160104 Rlgnwd WW,Brwn St, Rchdsn Acre	316,289.10	257,144.53	59,144.57	23.00 %	
160155 Rollingwood WWTP Improvements	30,588.64	26,984.69	3,603.95	13.36 %	
Total 160104 Rlgnwd WW,Brwn St, Rchdsn Acre	346,877.74	284,129.22	62,748.52	22.08 %	
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 %	

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Total 160105 WWTP & PS Upgrades	203,779.25	203,779.25	0.00	0.00 %
160110 Highfield Acres Interceptor	86,472.67	62,622.67	23,850.00	38.09 %
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	53,616.60	48,555.80	5,060.80	10.42 %
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	1,060,043.82	966,462.25	93,581.57	9.68 %
160200 F/A Furniture and Fixtures	50,253.17	50,253.17	0.00	0.00 %
160300 F/A Machinery & Equip	568,083.59	549,363.12	18,720.47	3.41 %
160400 F/A Buildings	159,000.00	159,000.00	0.00	0.00 %
160500 F/A Land	88,135.48	94,135.48	-6,000.00	-6.37 %
160600 F/A Vehicles	682,026.90	514,485.90	167,541.00	32.56 %
160700 F/A Treatment Facilities	12,974,901.98	12,974,901.98	0.00	0.00 %
160800 F/A Collection Systems	32,062,107.23	31,811,107.23	251,000.00	0.79 %
161000 F/A Driveway Improvement	30,707.87	30,707.87	0.00	0.00 %
161100 F/A Building Addition	6,327.07	6,327.07	0.00	0.00 %
170000 Accumulated Depreciation				
170100 Accumulated Amortization	-4,696.56	-4,696.56	0.00	0.00 %
170200 Accum Depr-Furniture & Fixtures	-47,175.63	-45,219.90	-1,955.73	-4.32 %
170300 Accum Depr-Machinery & Equip	-415,405.95	-386,454.57	-28,951.38	-7.49 %
170400 Accum Depr-Buildings	-125,000.00	-125,000.00	0.00	0.00 %
170410 Accum Depr-Building Additions	-34,281.93	-33,148.65	-1,133.28	-3.42 %
171000 Accum Depr-Driveway	-10,792.40	-9,317.24	-1,475.16	-15.83 %
171100 Accum Depr-Floor	-6,196.39	-5,994.55	-201.84	-3.37 %
Total 170400 Accum Depr-Buildings	-176,270.72	-173,460.44	-2,810.28	-1.62 %
170500 Right To Use Assets	3,600.00	600.00	3,000.00	500.00 %
170600 Accum Depr-Vehicles	-433,005.57	-393,664.80	-39,340.77	-9.99 %
170700 Accum Depr-Treatment Facilities	-6,488,114.26	-5,851,659.55	-636,454.71	-10.88 %
170800 Accum Depr-Coll. System	-10,603,373.14	-9,963,101.25	-640,271.89	-6.43 %
Total 170000 Accumulated Depreciation	-18,164,441.83	-16,817,657.07	-1,346,784.76	-8.01 %
Total Fixed Assets	\$29,517,145.28	\$30,339,087.00	\$ -821,941.72	-2.71 %

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Other Assets				
180000 Right to Use Asset - LT	-5,220.00	-870.00	-4,350.00	-500.00 %
180100 Lease Asset - LT	123,703.32	281,793.64	-158,090.32	-56.10 %
Total 180000 Right to Use Asset - LT	118,483.32	280,923.64	-162,440.32	-57.82 %
Total Other Assets	\$118,483.32	\$280,923.64	\$ -162,440.32	-57.82 %
TOTAL ASSETS	\$33,615,133.81	\$33,862,271.57	\$ -247,137.76	-0.73 %
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
200000 *Accounts Payable	67,313.32	133,445.06	-66,131.74	-49.56 %
Total Accounts Payable	\$67,313.32	\$133,445.06	\$ -66,131.74	-49.56 %
Credit Cards				
212700 Credit Cards				
212701 American Express	9,566.14		9,566.14	
212702 Sam's Club	21.67		21.67	
212703 Tractor Supply	0.00		0.00	
212705 Home Depot	1,406.95		1,406.95	
212707 Westlake's	378.02		378.02	
212708 Kroger	34.56		34.56	
212709 O'Reilly	417.59		417.59	
212710 Caseys	369.39		369.39	
Total 212700 Credit Cards	12,194.32		12,194.32	
Total Credit Cards	\$12,194.32	\$0.00	\$12,194.32	0.00%
Other Current Liabilities				
202000 Accounts Payable				
202100 A/P Federal Payable, FICA	866.18	1,639.19	-773.01	-47.16 %
202200 State Payable, Unemployment	765.28	0.00	765.28	
202300 Accrued Vacation	65,616.34	75,155.40	-9,539.06	-12.69 %
202600 Accrued Payroll	43,304.67	43,304.67	0.00	0.00 %
203000 A/P Retirement (EMPER)	18,909.66	3,453.80	15,455.86	447.50 %
204000 Credit Union	0.00	0.00	0.00	
210000 A/P All Others	0.00	0.00	0.00	
211000 A/P Prepaid Connection Fees	0.00	0.00	0.00	
212000 Deferred Revenue	146,396.44	146,396.44	0.00	0.00 %
213000 A/P City of Hartsburg	3,194.29	4,380.69	-1,186.40	-27.08 %
213100 A/P City of Rocheport				
213101 Rocheport Sewer Fees	0.00	0.00	0.00	
213102 Rocheport Trash Fees	1,538.80	1,562.08	-23.28	-1.49 %

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Total 213100 A/P City of Rocheport	1,538.80	1,562.08	-23.28	-1.49 %
213500 A/P Midway Crsings TP Connects	-10,878.00	0.00	-10,878.00	
214000 A/P Boone Electric	21,447.80	27.15	21,420.65	78,897.42 %
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	15,618.00	0.00	0.00 %
217003 SRF Accru Int Payable S&D	19,035.75	53,698.86	-34,663.11	-64.55 %
218000 SRF Issuance Premium	23,367.01	23,367.01	0.00	0.00 %
219000 SRF Taxes Payable	1,283.85	1,283.85	0.00	0.00 %
221000 Midway Crossings Escrow	0.00	0.00	0.00	
Total 202000 Accounts Payable	350,466.07	369,887.14	-19,421.07	-5.25 %
212500 Deferred Connection Fees	0.00	0.00	0.00	
Total Other Current Liabilities	\$350,466.07	\$369,887.14	\$ -19,421.07	-5.25 %
Total Current Liabilities	\$429,973.71	\$503,332.20	\$ -73,358.49	-14.57 %
Long-Term Liabilities				
220000 Mortgage - Building BEC	0.00	0.00	0.00	
242000 Bonds Issued				
242001 SRF Bond Payable	12,824,300.00	13,656,400.00	-832,100.00	-6.09 %
242002 Rocheport WWTP Improvements	0.00	0.00	0.00	
Total 242000 Bonds Issued	12,824,300.00	13,656,400.00	-832,100.00	-6.09 %
243000 Lease Purchase & SBITA Agreements - LT				
243010 Lease Purchase Agreements - LT	181,794.08	253,583.83	-71,789.75	-28.31 %
243030 Lease Liability - Sumner One - LT (deleted)	0.00	15,660.00	-15,660.00	-100.00 %
243030 Lease Purchase & SBITA Interest Payable - LT	-1,622.94	-7,870.08	6,247.14	79.38 %
Total 243000 Lease Purchase & SBITA Agreements - LT	180,171.14	261,373.75	-81,202.61	-31.07 %
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	
250000 City of Columbia Connect Fees	0.00	0.00	0.00	
Total Long-Term Liabilities	\$13,004,471.14	\$13,917,773.75	\$ -913,302.61	-6.56 %
Total Liabilities	\$13,434,444.85	\$14,421,105.95	\$ -986,661.10	-6.84 %
Equity				
291000 Donated Capital	15,301,273.60	15,050,273.60	251,000.00	1.67 %
295000 Retained Earnings	4,683,638.56	4,399,410.33	284,228.23	6.46 %
3000 Opening Bal Equity	12,180.00	0.00	12,180.00	
3999 Prior Period AR Correction	-8,518.31	-8,518.31	0.00	0.00 %

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	TOTAL			
	AS OF MAR 31, 2024	AS OF MAR 31, 2023 (PP)	CHANGE	% CHANGE
Net Income	192,115.11		192,115.11	
Total Equity	\$20,180,688.96	\$19,441,165.62	\$739,523.34	3.80 %
TOTAL LIABILITIES AND EQUITY	\$33,615,133.81	\$33,862,271.57	\$ -247,137.76	-0.73 %