Boone County Regional Sewer District

Balance Sheet

As of June 30, 2025

	TOTAL			
	AS OF JUN 30, 2025	AS OF JUN 30, 2024 (PP)	CHANGE	% CHANGE
ASSETS				
Current Assets				
Bank Accounts				
102100 Checking Account	1,851,416.27	1,246,396.61	605,019.66	48.54 %
102200 Petty Cash Fund	50.00	50.00	0.00	0.00 %
102300 Investments				
102400 General Fund Investments (MMKT)	629,849.68	833,817.99	-203,968.31	-24.46 %
102401 Money Market Investment Acct (MMKT)	0.00	0.00	0.00	
102450 Encumbrances	469,568.00	347,796.93	121,771.07	35.01 %
102460 SRF Refund	0.00	0.00	0.00	
102470 102470 SRF Budget Stabilization	1,227,153.60	803,729.22	423,424.38	52.68 %
102900 SRF O & M Acct	350,534.01	319,361.61	31,172.40	9.76 %
103000 SRF Replacement Acct	140,191.40	130,996.35	9,195.05	7.02 %
Total 102400 General Fund Investments (MMKT)	**2,817,296.69**	**2,435,702.10**	**381,594.59**	**15.67 %**
102500 SRF Construction Fund	0.00	0.00	0.00	
102600 SRF Series Principal	74,413.62	74,923.34	-509.72	-0.68 %
102700 SRF Series Rebate Fund	0.00	0.00	0.00	
102800 SRF Series Interest Account	7,089.26	6,195.93	893.33	14.42 %
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	336,760.99	335,270.92	1,490.07	0.44 %
103402 SRF Direct Loan Interest	78,977.50	83,294.35	-4,316.85	-5.18 %
103403 SRF Direct Loan DSF	6.00	6.00	0.00	0.00 %
Total 102300 Investments	**3,314,544.06**	**2,935,392.64**	**379,151.42**	**12.92 %**
Total Bank Accounts	**$5,166,010.33**	**$4,181,839.25**	**$984,171.08**	**23.53 %**
Accounts Receivable				
120000 Accounts Receivable-BCSD	30,473.62	0.00	30,473.62	
120200 A/R Ashland	26,115.09	44,265.54	-18,150.45	-41.00 %
120300 A/R Hartsburg	8,889.16	1,862.34	7,026.82	377.31 %
120500 A/R Renick	1,086.43	1,086.43	0.00	0.00 %
120600 A/R Rocheport	243.50	310.00	-66.50	-21.45 %
121200 A/R Sturgeon	25,485.16	15,995.68	9,489.48	59.33 %
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	3,454.84	4,054.84	-600.00	-14.80 %
Total 121910 Time Payment of Connection Fees	**3,454.84**	**4,054.84**	**-600.00**	**-14.80 %**
Total 121900 A/R Misc.	**3,929.05**	**4,529.05**	**-600.00**	**-13.25 %**
Total 120000 Accounts Receivable-BCSD	**96,222.01**	**68,049.04**	**28,172.97**	**41.40 %**
122000 A/R Boone Electric	327,508.96	298,994.27	28,514.69	9.54 %

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122500 Provision for Doubtful Accounts	-37,572.88	-32,164.26	-5,408.62	-16.82 %
Total Accounts Receivable	**$386,158.09**	**$334,879.05**	**$51,279.04**	**15.31 %**
Other Current Assets				
140000 Prepaid Expenses	0.00	-475.00	475.00	100.00 %
140300 Prepaid Lab Supplies	3,521.90		3,521.90	
140400 Prepaid Insurance	50,718.13	33,692.67	17,025.46	50.53 %
140401 Prepaid Dues & Memberships	3,742.66	488.71	3,253.95	665.82 %
140403 Prepaid Computer Software	10,157.74	5,238.13	4,919.61	93.92 %
140404 Prepaid Alarm Services	3,302.29	2,876.29	426.00	14.81 %
140405 Prepaid Subscriptions	1,800.51	0.00	1,800.51	
140406 Prepaid Postage	64.64		64.64	
140408 Prepaid Internet	43.80		43.80	
140800 Prepaid Step & Grinder Pumps	28,417.51	7,522.99	20,894.52	277.74 %
140900 Prepaid Equipment Maintenance & Supplies	16,470.79	13,974.78	2,496.01	17.86 %
Total 140000 Prepaid Expenses	**118,239.97**	**63,318.57**	**54,921.40**	**86.74 %**
141000 Right to Use Asset - Current				
141100 Right to Use Asset - Current - Lease Asset	59,532.45		59,532.45	
Total 141000 Right to Use Asset - Current	**59,532.45**		**59,532.45**	
1499 Undeposited Funds	0.00	0.00	0.00	
Total Other Current Assets	**$177,772.42**	**$63,318.57**	**$114,453.85**	**180.76 %**
Total Current Assets	**$5,729,940.84**	**$4,580,036.87**	**$1,149,903.97**	**25.11 %**
Fixed Assets				
160100 Work in Progress				
160050 WIP - 1314 N 7th Street Renovation - 2025	4,559.46		4,559.46	
160081 Parking Lot Replacement HQ 2022	0.00	0.00	0.00	
160090 Midway Area Facility Plan	60,725.00	60,809.00	-84.00	-0.14 %
160101 Water's Edge Sewer Improvements	106,226.66	108,064.91	-1,838.25	-1.70 %
160104 Rlgnwd WW,Brwn St, Rchdsn Acre	97,489.94	239,063.53	-141,573.59	-59.22 %
160103 Cedar Gate Intercptor	54,589.98	54,589.98	0.00	0.00 %
160155 Rollingwood WWTP Improvements	223,402.83	54,238.70	169,164.13	311.89 %
Total 160104 Rlgnwd WW,Brwn St, Rchdsn Acre	**375,482.75**	**347,892.21**	**27,590.54**	**7.93 %**
160105 WWTP & PS Upgrades (deleted)	0.00	31,816.99	-31,816.99	-100.00 %
160106 Shalimar Gardens Upgrade (deleted)	0.00	171,962.26	-171,962.26	-100.00 %
Total 160105 WWTP & PS Upgrades (deleted)	**0.00**	**203,779.25**	**-203,779.25**	**-100.00 %**
160107 Melloway Sewer Extension	27.00	27.00	0.00	0.00 %
160108 Livingston Sewer Extention	27.00	27.00	0.00	0.00 %
160110 Highfield Acres Interceptor	91,233.03	89,235.53	1,997.50	2.24 %
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 %

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As of June 30, 2025

	TOTAL			
	AS OF JUN 30, 2025	AS OF JUN 30, 2024 (PP)	CHANGE	% CHANGE
160150 Rocheport Rehab	12,997.50	0.00	12,997.50	
160195 Sunny Slope Sewer	30,899.92	30,899.92	0.00	0.00 %
160197 Bolli Road NID	69,841.85	68,962.70	879.15	1.27 %
160198 Phenora North NID	77,101.02	74,664.52	2,436.50	3.26 %
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	**878,820.51**	**1,034,061.36**	**-155,240.85**	**-15.01 %**
160200 F/A Furniture and Fixtures	54,769.76	54,769.76	0.00	0.00 %
160300 F/A Machinery & Equip	576,582.59	932,654.93	-356,072.34	-38.18 %
160400 F/A Buildings	159,000.00	159,000.00	0.00	0.00 %
160500 F/A Land	198,155.92	88,135.48	110,020.44	124.83 %
160600 F/A Vehicles	682,026.90	682,026.90	0.00	0.00 %
160700 F/A Treatment Facilities	12,974,901.98	12,974,901.98	0.00	0.00 %
160800 F/A Collection Systems	32,450,817.08	32,069,287.83	381,529.25	1.19 %
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	-64,204.44	-6,350.76	-57,853.68	-910.97 %
170200 Accum Depr-Furniture & Fixtures	-51,512.38	-48,196.24	-3,316.14	-6.88 %
170300 Accum Depr-Machinery & Equip	-471,358.00	-425,834.35	-45,523.65	-10.69 %
170400 Accum Depr-Buildings	-125,000.00	-125,000.00	0.00	0.00 %
170410 Accum Depr-Building Additions	-33,999.81	-33,999.21	-0.60	-0.00 %
171000 Accum Depr-Driveway	-12,636.35	-11,161.19	-1,475.16	-13.22 %
171100 Accum Depr-Floor	-6,327.25	-6,240.01	-87.24	-1.40 %
Total 170400 Accum Depr-Buildings	**-177,963.41**	**-176,400.41**	**-1,563.00**	**-0.89 %**
170500 Right To Use Assets	6,600.00	4,200.00	2,400.00	57.14 %
170600 Accum Depr-Vehicles	-480,567.57	-443,088.03	-37,479.54	-8.46 %
170700 Accum Depr-Treatment Facilities	-7,236,587.47	-6,635,324.29	-601,263.18	-9.06 %
170800 Accum Depr-Coll. System	-11,381,590.53	-10,758,634.32	-622,956.21	-5.79 %
Total 170000 Accumulated Depreciation	**-19,857,183.80**	**-18,489,628.40**	**-1,367,555.40**	**-7.40 %**
Total Fixed Assets	**$28,154,925.88**	**$29,542,244.78**	**$ -1,387,318.90**	**-4.70 %**
Other Assets				
180000 Right to Use Asset - LT	-9,570.00	-6,090.00	-3,480.00	-57.14 %
180100 Lease Asset - LT	401,624.87	178,593.52	223,031.35	124.88 %
Total 180000 Right to Use Asset - LT	**392,054.87**	**172,503.52**	**219,551.35**	**127.27 %**
Total Other Assets	**$392,054.87**	**$172,503.52**	**$219,551.35**	**127.27 %**
TOTAL ASSETS	**$34,276,921.59**	**$34,294,785.17**	**$ -17,863.58**	**-0.05 %**

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Balance Sheet

As of June 30, 2025

	TOTAL			
	AS OF JUN 30, 2025	AS OF JUN 30, 2024 (PP)	CHANGE	% CHANGE
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
200000 *Accounts Payable	168,490.43	282,627.33	-114,136.90	-40.38 %
Total Accounts Payable	**$168,490.43**	**$282,627.33**	**$ -114,136.90**	**-40.38 %**
Credit Cards				
212700 Credit Cards				
212701 American Express	0.00	1,245.60	-1,245.60	-100.00 %
212702 Sam's Club	0.00	0.00	0.00	
212703 Tractor Supply	0.00	0.00	0.00	
212705 Home Depot	318.12	0.00	318.12	
212707 Westlake's	2,672.45	547.68	2,124.77	387.96 %
212708 Kroger	0.00	0.00	0.00	
212709 O'Reilly	513.07	19.99	493.08	2,466.63 %
212710 Caseys	0.00	0.00	0.00	
212711 CBBC Mastercard	12,350.19		12,350.19	
212712 Jiffy Lube - Premium Velocity - MyFleetCenter	110.71	160.36	-49.65	-30.96 %
212713 MFA Oil Fleet Cards	3,575.18		3,575.18	
Total 212700 Credit Cards	**19,539.72**	**1,973.63**	**17,566.09**	**890.04 %**
Total Credit Cards	**$19,539.72**	**$1,973.63**	**$17,566.09**	**890.04 %**
Other Current Liabilities				
202000 Accounts Payable				
202100 A/P Federal Payable, FICA	0.00	3,310.59	-3,310.59	-100.00 %
202200 State Payable, Unemployment	-34.77	765.28	-800.05	-104.54 %
202300 Accrued Vacation	75,362.03	65,616.34	9,745.69	14.85 %
202600 Accrued Payroll	57,756.88	43,304.67	14,452.21	33.37 %
203000 A/P Retirement (EMPER)	-569.35	-979.99	410.64	41.90 %
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	157,143.31	146,396.44	10,746.87	7.34 %
213000 A/P City of Hartsburg	4,302.40	3,465.81	836.59	24.14 %
213100 A/P City of Rocheport				
213101 Rocheport Sewer Fees	0.00	0.00	0.00	
213102 Rocheport Trash Fees	1,638.07	1,612.61	25.46	1.58 %

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	TOTAL			
	AS OF JUN 30, 2025	AS OF JUN 30, 2024 (PP)	CHANGE	% CHANGE
Total 213100 A/P City of Rocheport	**1,638.07**	**1,612.61**	**25.46**	**1.58 %**
213500 A/P Midway Crsings TP Connects	0.00	0.00	0.00	
214000 A/P Boone Electric	-15,851.26	-94.52	-15,756.74	-16,670.27 %
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	9,196.86	15,618.00	-6,421.14	-41.11 %
217003 SRF Accru Int Payable S&D	86,558.67	117,551.73	-30,993.06	-26.37 %
218000 SRF Issuance Premium	12,069.45	23,367.01	-11,297.56	-48.35 %
219000 SRF Taxes Payable	0.00	1,283.85	-1,283.85	-100.00 %
221000 Midway Crossings Escrow	0.00	0.00	0.00	
Total 202000 Accounts Payable	**387,572.29**	**421,217.82**	**-33,645.53**	**-7.99 %**
212500 Deferred Connection Fees	0.00	0.00	0.00	
Total Other Current Liabilities	**$387,572.29**	**$421,217.82**	**$ -33,645.53**	**-7.99 %**
Total Current Liabilities	**$575,602.44**	**$705,818.78**	**$ -130,216.34**	**-18.45 %**
Long-Term Liabilities				
242000 Bonds Issued				
242001 SRF Bond Payable	12,128,613.89	12,824,300.00	-695,686.11	-5.42 %
242002 Rocheport WWTP Improvements	0.00	0.00	0.00	
Total 242000 Bonds Issued	**12,128,613.89**	**12,824,300.00**	**-695,686.11**	**-5.42 %**
243000 Lease Purchase & SBITA Agreements - LT				
243010 Lease Purchase Agreements - LT	294,029.00	193,104.08	100,924.92	52.26 %
243020 Subscription Liability - LT	455.67		455.67	
243030 Lease Purchase & SBITA Interest Payable - LT	-25,109.57	-3,170.90	-21,938.67	-691.88 %
Total 243000 Lease Purchase & SBITA Agreements - LT	**269,375.10**	**189,933.18**	**79,441.92**	**41.83 %**
250000 City of Columbia Connect Fees	0.00	0.00	0.00	
Total Long-Term Liabilities	**$12,397,988.99**	**$13,014,233.18**	**$ -616,244.19**	**-4.74 %**
Total Liabilities	**$12,973,591.43**	**$13,720,051.96**	**$ -746,460.53**	**-5.44 %**
Equity				
291000 Donated Capital	15,301,273.60	15,301,273.60	0.00	0.00 %
295000 Retained Earnings	5,563,171.51	5,281,977.92	281,193.59	5.32 %
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	447,403.36		447,403.36	
Total Equity	**$21,303,330.16**	**$20,574,733.21**	**$728,596.95**	**3.54 %**
TOTAL LIABILITIES AND EQUITY	**$34,276,921.59**	**$34,294,785.17**	**$ -17,863.58**	**-0.05 %**