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	Notes
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			0.00		
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%	**Brookfield, Crane Truck both unencumbered
102460 SRF Refund	0.00	0.00	0.00		**Encumbered: $250,000 Bldg Renovation, $110,000 Generator, $110,000 Sewer Jet
102470 102470 SRF Budget Stabilization	1,227,153.60	803,729.22	423,424.38	52.68%	**+ Audit adjustment $266,048
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%	**Cash increased $984,171.
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%	
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%	*Pumps, supplies & insurance
141000 Right to Use Asset - Current					
141100 Right to Use Asset - Current - Lease Asset	59,532.45		59,532.45		Sewer Jet & Crane Truck, Audit Adj.
Total 141000 Right to Use Asset - Current	$ 59,532.45	$ 0.00	$ 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%	**Separate Rollingwood from future projects in this group.
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%	**Project Closed, moved to assets
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%	
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			0.00		
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%	**Audit Adjustment from 2021-2022 entries.
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%	**Ravenwood Lots
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%	**Brookfield, Shalimar
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			0.00		
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%	
LIABILITIES AND EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
200000 *Accounts Payable	172,457.58	282,627.33	-110,169.75	-38.98%	**Default account, slowly reducing # of A/P accounts to this account.
Total Accounts Payable	$ 172,457.58	$ 282,627.33	-$ 110,169.75	-38.98%	
Credit Cards					
212700 Credit Cards			0.00		
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	2466.63%	
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			0.00		
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			0.00		
213101 Rocheport Sewer Fees	0.00	0.00	0.00		
213102 Rocheport Trash Fees	1,638.07	1,612.61	25.46	1.58%	
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	-16670.27%	
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%	**Bills being paid timely, expenses reduced.
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	$ 579,569.59	$ 705,818.78	-$ 126,249.19	-17.89%	
Long-Term Liabilities					
242000 Bonds Issued			0.00		
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			0.00		
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%	**Copier, Sewer Jet, Crane Truck
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	$ 12,977,558.58	$ 13,720,051.96	-$ 742,493.38	-5.41%	
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	443,436.21		443,436.21		
Total Equity	$ 21,299,363.01	$ 20,574,733.21	$ 724,629.80	3.52%	
TOTAL LIABILITIES AND EQUITY	$ 34,276,921.59	$ 34,294,785.17	-$ 17,863.58	-0.05%	