

University of Missouri, St. Louis

IRL @ UMSL

UMSLCAB - UMSL's Political Science Millennial
Era Saint Louis Local Curated Area Budgets

Political Science Department

1-1-2003

Financial Report, 2002

Herculaneum Sewer District

Follow this and additional works at: <https://irl.umsl.edu/cab>

Recommended Citation

Herculaneum Sewer District, "Financial Report, 2002" (2003). *UMSLCAB - UMSL's Political Science Millennial Era Saint Louis Local Curated Area Budgets*. 495.

<https://irl.umsl.edu/cab/495>

This Book is brought to you for free and open access by the Political Science Department at IRL @ UMSL. It has been accepted for inclusion in UMSLCAB - UMSL's Political Science Millennial Era Saint Louis Local Curated Area Budgets by an authorized administrator of IRL @ UMSL. For more information, please contact marvinh@umsl.edu.



CLAIRE C. McCASKILL
Missouri State Auditor

March 6, 2003

Robert N. Cox, Financial Officer
Herculaneum Sewer District
Jefferson County
758 Mott Street
Herculaneum, MO 63048

Fiscal Period: One Year Ended June 30, 2002 ✓

Dear Mr. Cox:

In accordance with Section 105.145, RSMo, we acknowledge receipt of the financial report of your political subdivision for the above-described fiscal period.

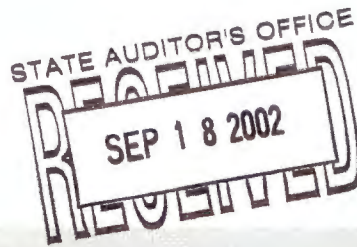
Thank you for your cooperation in sending this information.

Sincerely,

CLAIRE C. McCASKILL
STATE AUDITOR

A handwritten signature in black ink that reads "Judy Buerky".

Judy Buerky
Local Government Analyst



Cox and Associates Inc.
(an accountancy corporation)
825 Independence Street
Cape Girardeau MO 63703-6207
573/335-3460
573/334-9067 (fax)
coxrm@swbell.net (email)

COX AND ASSOCIATES INC

CERTIFICATION

I, ROBERT N. COX, FINANCIAL OFFICER OF THE HERCULANEUM SEWER DISTRICT OF JEFFERSON COUNTY, DO ATTEST UNDER OATH, THAT THE ENCLOSED FINANCIAL REPORT IS A TRUE AND ACCURATE ACCOUNT OF ALL FISCAL TRANSACTIONS OF HERCULANEUM SEWER DISTRICT FOR THE FISCAL YEAR ENDED JUNE 30, 2002

SIGNATURE Robert N. Cox

ADDRESS: 758 MOTT STREET
HERCULANEUM, MO 63048

TELEPHONE: 636/479-4996

SUBSCRIBED AND SWORN TO BEFORE ME THIS 16th DAY OF September, 2002



Laurie A. Ferretti
(NOTARY PUBLIC SIGNATURE)

(Notary Seal)

MY COMMISSION EXPIRES: 8/26/2005



HERCULANEUM SEWER DISTRICT
ANNUAL REPORT OF FINANCIAL TRANSACTIONS
July 2001 through June 2002

A.	<u>BEGINNING FUND BALANCE</u>	<u>1,673,893.31</u>
B.	<u>SUMMARY OF RECEIPTS</u>	
	<u>SEWER FEES</u>	<u>246,829.68</u>
	<u>TAP FEES COLLECTED</u>	<u>900.00</u>
	<u>TOTAL RECEIPTS</u>	<u>247,729.68</u>
C.	<u>SUMMARY OF DISBURSEMENTS</u>	
	<u>RETURNED CHECKS</u>	<u>40.50</u>
	<u>INTEREST EXPENSE</u>	<u>592.55</u>
	<u>BANK CHARGES</u>	<u>68.75</u>
	<u>ACCOUNTING FEES</u>	<u>1,895.00</u>
	<u>BOND FEES</u>	<u>250.00</u>
	<u>BUILDING RENT</u>	<u>2,700.00</u>
	<u>CLEANING</u>	<u>300.00</u>
	<u>ELECTION EXPENSES</u>	<u>954.90</u>
	<u>ELECTRIC</u>	<u>34,190.42</u>
	<u>ENGINEERING</u>	<u>18,631.58</u>
	<u>FICA & MEDICARE EXPENSE</u>	<u>6,330.88</u>
	<u>GAS HEAT</u>	<u>1,016.31</u>
	<u>INSURANCE</u>	<u>19,248.46</u>
	<u>LEGAL FEES</u>	<u>1,021.50</u>
	<u>MISCELLANEOUS</u>	<u>55.99</u>
	<u>OFFICE SUPPLIES</u>	<u>1,193.59</u>
	<u>PERMITS</u>	<u>660.40</u>
	<u>PLANT SUPPLIES</u>	<u>6,086.77</u>
	<u>POSTAGE</u>	<u>884.54</u>
	<u>REPAIR, PARTS & EXCAVATING</u>	<u>29,967.88</u>
	<u>SALARIES</u>	<u>82,740.76</u>
	<u>SEMINARS</u>	<u>98.00</u>
	<u>SUBSCRIPTIONS</u>	<u>50.00</u>
	<u>TELEPHONE</u>	<u>1,819.23</u>
	<u>TRASH DISPOSAL</u>	<u>612.20</u>
	<u>UNEMPLOYMENT TAXES</u>	<u>172.32</u>
	<u>VEHICLE EXPENSES</u>	<u>3,174.39</u>
	<u>WATER UTILITIES</u>	<u>728.65</u>
	<u>TOTAL DISBURSEMENTS WITHOUT DEPRECIATION</u>	<u>215,485.57</u>
	<u>EXCESS OPERATING RECEIPTS OVER DISBURSEMENTS</u>	<u>32,244.11</u>
	<u>OTHER REVENUE</u>	
	<u>INTEREST INCOME</u>	<u>12,395.91</u>
	<u>MISCELLANEOUS INCOME</u>	<u>294.60</u>
	<u>TOTAL OTHER REVENUE</u>	<u>12,690.51</u>
	<u>OTHER EXPENSES</u>	
	<u>PRIOR YEAR ACCOUNTING FEES</u>	<u>15,000.00</u>
	<u>DEPRECIATION EXPENSE</u>	<u>50,130.00</u>
	<u>TOTAL OTHER EXPENSES</u>	<u>65,130.00</u>
	<u>EXCESS DISBURSEMENTS OVER RECEIPTS</u>	<u>(20,195.38)</u>
D.	<u>ENDING FUND BALANCE</u>	<u>1,653,697.93</u>

HERCULANEUM SEWER DISTRICT
ANNUAL REPORT OF FINANCIAL TRANSACTIONS

As of June 30, 2002

Jun 30, 02

E. SUMMARY OF ENDING BALANCES

CURRENT ASSETS

<u>PETTY CASH</u>	<u>102.53</u>
<u>CHECKING ACCOUNT-GENERAL</u>	<u>50,274.77</u>
<u>CHECKING-TAX</u>	<u>296.69</u>
<u>DEPOSIT ACCOUNT</u>	<u>8,079.79</u>
<u>SAVINGS ACCOUNT</u>	<u>86,735.83</u>
<u>CERTIFICATE'S OF DEPOSIT ((45,000 IS RESTRICTED)</u>	
<u>CERTIFICATE OF DEPOSIT-STATE#1</u>	<u>25,000.00</u>
<u>CERTIFICATE OF DEPOSIT-STATE#2</u>	<u>25,000.00</u>
<u>CD SOUTHERN COMMERCIAL</u>	<u>10,000.00</u>
<u>CERTIFICATE OF DEPOSIT-EAGLE #1</u>	<u>25,000.00</u>
<u>CERTIFICATE OF DEPOSIT-EAGLE #2</u>	<u>25,000.00</u>
<u>Total CERTIFICATE'S OF DEPOSIT ((45,000 IS RESTRICTED)</u>	<u>110,000.00</u>
<u>TOTAL CHECKING AND SAVINGS</u>	<u>255,489.61</u>
<u>OTHER CURRENT ASSETS</u>	
<u>ACCOUNTS RECEIVABLE-SEWER FEES</u>	<u>7,857.23</u>
<u>PREPAID INSURANCE</u>	<u>572.30</u>
<u>TOTAL OTHER CURRENT ASSETS</u>	<u>8,429.53</u>
<u>TOTAL CURRENT ASSETS</u>	<u>263,919.14</u>
<u>FIXED ASSETS</u>	
<u>LAND</u>	<u>23,600.00</u>
<u>TRUCK</u>	<u>33,611.40</u>
<u>JET CLEANER</u>	<u>11,665.00</u>
<u>BUILDING</u>	<u>13,205.00</u>
<u>LIFT STATION & LINE EXTENSION</u>	<u>236,317.00</u>
<u>TREATMENT PLANT & SHEDS</u>	<u>468,806.80</u>
<u>EQUIPMENT</u>	<u>62,774.00</u>
<u>FURNITURE & FIXTURES</u>	<u>10,272.00</u>
<u>EQUIPMENT & PLANT</u>	<u>22,968.00</u>
<u>NEW CONSTRUCTION- I, II, III</u>	<u>1,568,344.00</u>
<u>TOTAL FIXED ASSETS</u>	<u>2,451,563.20</u>
<u>ACCUMULATED DEPRECIATION</u>	<u>(1,044,360.00)</u>
<u>NET FIXED ASSETS</u>	<u>1,407,203.20</u>
<u>TOTAL ASSETS</u>	<u>1,671,122.34</u>

MERCULANEUM SEWER DISTRICT
ANNUAL REPORT OF FINANCIAL TRANSACTIONS

As of June 30, 2002

Jun 30, 02

LIABILITIES & EQUITY

CURRENT LIABILITIES

<u>ACCRUED INTEREST PAYABLE</u>	<u>6,168.00</u>
<u>CUSTOMER DEPOSITS PAYABLE</u>	<u>8,079.79</u>
<u>FEDERAL UNEMPLOYMENT PAYABLE</u>	<u>172.32</u>
<u>FEDERAL WITHHOLDING TAXES DUE</u>	<u>1,059.50</u>
<u>MEDICARE TAXES DUE</u>	<u>204.86</u>
<u>SOCIAL SECURITY TAXES DUE</u>	<u>875.94</u>
<u>STATE WITHHOLDING TAXES DUE</u>	<u>863.00</u>
<u>TOTAL CURRENT LIABILITIES</u>	<u>17,423.41</u>

FUND BALANCE

<u>BEGINNING FUND BALANCE</u>	<u>1,673,893.31</u>
<u>EXCESS DISBURSEMENTS OVER RECEIPTS</u>	<u>(20,195.38)</u>
<u>ENDING FUND BALANCE</u>	<u>1,653,697.93</u>

TOTAL LIABILITIES & EQUITY

1,671,121.34

F. STATEMENT OF INDEBTEDNESS

NONE

G. STATEMENT OF ASSESSED VALUATION AND TAX RATES

NOT APPLICABLE