

Boone County Regional Sewer District
Balance Sheet
As of March 31, 2021

	Mar 31, 21	Mar 31, 20
ASSETS		
Current Assets		
Checking/Savings		
102100 · Checking Account	69,202.54	42,583.29
102200 · Petty Cash Fund	50.00	50.00
102300 · Investments	1,831,231.66	1,693,062.95
Total Checking/Savings	1,900,484.20	1,735,696.24
Accounts Receivable		
120000 · Accounts Receivable-BCSD	11,540.46	364,846.89
122000 · A/R Boone Electric	253,196.49	308,675.49
122500 · Provision for Doubtful Accounts	(38,627.09)	(32,811.78)
Total Accounts Receivable	226,109.86	640,710.60
Other Current Assets		
140000 · Prepaid Expenses	96,615.10	80,499.21
Total Other Current Assets	96,615.10	80,499.21
Total Current Assets	2,223,209.16	2,456,906.05
Fixed Assets		
160100 · Work in Progress	706,838.18	1,607,597.48
160200 · F/A Furniture and Fixtures	44,457.44	52,847.45
160300 · F/A Machinery & Equip	636,967.02	618,482.70
160400 · F/A Buildings	159,000.00	159,000.00
160500 · F/A Land	94,135.48	94,135.48
160600 · F/A Vehicles	514,485.90	567,958.90
160700 · F/A Treatment Facilities	12,184,958.08	12,597,970.60
160800 · F/A Collection Systems	31,341,519.33	29,637,594.55
161000 · F/A Driveway Improvement	8,579.66	8,579.66
161100 · F/A Building Addition	6,327.07	6,327.07
170000 · Accumulated Depreciation	(14,309,990.38)	(13,514,541.00)
Total Fixed Assets	31,387,277.78	31,835,952.89
TOTAL ASSETS	33,610,486.94	34,292,858.94
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · *Accounts Payable	40,868.54	55,206.56
Total Accounts Payable	40,868.54	55,206.56
Other Current Liabilities		
202000 · Accounts Payable	355,490.95	318,182.37
Total Other Current Liabilities	355,490.95	318,182.37
Total Current Liabilities	396,359.49	373,388.93
Long Term Liabilities		
242000 · Bonds Issued	15,678,300.00	16,973,000.00
243000 · Lease Purchase Agreements	77,246.97	95,298.96
Total Long Term Liabilities	15,755,546.97	17,068,298.96
Total Liabilities	16,151,906.46	17,441,687.89
Equity		
291000 · Donated Capital	13,790,741.80	13,201,463.80
295000 · Retained Earnings	3,591,185.74	3,545,538.87
3999 · Prior Period AR Correction	(8,518.31)	(8,518.31)
Net Income	85,171.25	112,686.69

06/10/21

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	<u>Mar 31, 21</u>	<u>Mar 31, 20</u>
Total Equity	17,458,580.48	16,851,171.05
TOTAL LIABILITIES & EQUITY	<u>33,610,486.94</u>	<u>34,292,858.94</u>

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	Mar 31, 21	Mar 31, 20
ASSETS		
Current Assets		
Checking/Savings		
102100 · Checking Account	69,202.54	42,583.29
102200 · Petty Cash Fund	50.00	50.00
102300 · Investments		
102400 · General Fund Investments		
102900 · SRF O & M Acct	256,600.72	249,578.45
103000 · SRF Replacement Acct	64,584.00	67,660.28
102400 · General Fund Investments - Other	1,039,175.07	884,628.96
Total 102400 · General Fund Investments	1,360,359.79	1,201,867.69
102600 · SRF Principal	98,759.01	142,741.77
102700 · SRF Rebate Fund	22,576.36	22,813.26
102800 · SRF Interest Account	78,586.43	66,878.70
103100 · SRF Debt Service Fund	0.11	1,146.33
103401 · SRF Direct Loan Principal	221,253.86	205,544.37
103402 · SRF Direct Loan Interest	49,690.10	52,064.83
103403 · SRF Direct Loan DSF	6.00	6.00
Total 102300 · Investments	1,831,231.66	1,693,062.95
Total Checking/Savings	1,900,484.20	1,735,696.24
Accounts Receivable		
120000 · Accounts Receivable-BCSD		
120300 · A/R Hartsburg	895.03	866.90
120600 · A/R Rocheport	155.90	146.28
120900 · A/R Hallsville	732.98	0.00
121800 · A/R Direct Loan		
1218005 · 2019 - Direct Loan	0.00	353,121.88
Total 121800 · A/R Direct Loan	0.00	353,121.88
121900 · A/R Misc.		
121905 · Sunrise Estates Top hat Repair	2,800.00	2,800.00
121910 · Time Payment of Connection Fees		
121920 · Roberts - Hinton Tract 2	6,054.84	6,604.84
Total 121910 · Time Payment of Connection Fees	6,054.84	6,604.84
121915 · Reimburse Engineering Fees	0.00	1,306.99
121900 · A/R Misc. - Other	901.71	0.00
Total 121900 · A/R Misc.	9,756.55	10,711.83
Total 120000 · Accounts Receivable-BCSD	11,540.46	364,846.89
122000 · A/R Boone Electric	253,196.49	308,675.49
122500 · Provision for Doubtful Accounts	(38,627.09)	(32,811.78)
Total Accounts Receivable	226,109.86	640,710.60
Other Current Assets		
140000 · Prepaid Expenses		
140400 · Prepaid Insurance	61,392.93	48,883.72
140500 · SRF Interest Prepaid	0.00	7,617.80
140600 · SRF Principal Receivable	0.00	5,000.00
140800 · Prepaid Step & Grinder Pumps	35,222.17	18,997.69
Total 140000 · Prepaid Expenses	96,615.10	80,499.21
Total Other Current Assets	96,615.10	80,499.21
Total Current Assets	2,223,209.16	2,456,906.05
Fixed Assets		
160100 · Work in Progress		
160103 · Cedar Gate Intercptor	52,616.22	31,642.85
160104 · Rlgnwd WW,Brwn St, Rchdsn Acre		

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160155 · Rollingwood WWTP Improvements	18,180.94	18,180.94
160104 · Rlgnwd WW,Brwn St, Rchdsn Acre - Other	239,273.28	223,506.33
Total 160104 · Rlgnwd WW,Brwn St, Rchdsn Acre	257,454.22	241,687.27
160105 · WWTP & PS Upgrades		
160106 · Shalimar Gardens Upgrade	36,580.34	6,462.50
160105 · WWTP & PS Upgrades - Other	31,816.99	27,616.99
Total 160105 · WWTP & PS Upgrades	68,397.33	34,079.49
160109 · Sludge Removal Pilot Program	64,710.72	0.00
160110 · Highfield Acres Interceptor	61,976.67	61,976.67
160124 · Trails West Interceptor	11,650.00	11,650.00
160134 · Lee Heights/Oberlin Valley		
160135 · Lee Heights Closure	0.00	39,116.08
160140 · Oberlin Valley Closure	0.00	34,153.14
160134 · Lee Heights/Oberlin Valley - Other	0.00	812,022.18
Total 160134 · Lee Heights/Oberlin Valley	0.00	885,291.40
160145 · Quarter Miles Hills Interceptor	38,049.32	38,049.32
160190 · South Rte K WWTP Improvements	0.00	151,236.78
160195 · Sunny Slope Sewer	30,899.92	30,899.92
160197 · Bollie Road NID	46,419.26	46,419.26
160198 · Phenora North NID	74,664.52	74,664.52
Total 160100 · Work in Progress	706,838.18	1,607,597.48
160200 · F/A Furniture and Fixtures	44,457.44	52,847.45
160300 · F/A Machinery & Equip	636,967.02	618,482.70
160400 · F/A Buildings	159,000.00	159,000.00
160500 · F/A Land	94,135.48	94,135.48
160600 · F/A Vehicles	514,485.90	567,958.90
160700 · F/A Treatment Facilities	12,184,958.08	12,597,970.60
160800 · F/A Collection Systems	31,341,519.33	29,637,594.55
161000 · F/A Driveway Improvement	8,579.66	8,579.66
161100 · F/A Building Addition	6,327.07	6,327.07
170000 · Accumulated Depreciation		
170200 · Accum Depr-Furniture & Fixtures	(38,699.74)	(42,339.91)
170300 · Accum Depr-Machinery & Equip	(501,389.33)	(468,621.25)
170400 · Accum Depr-Buildings		
170410 · Accum Depr-Building Additions	(30,882.09)	(29,748.76)
171000 · Accum Depr-Driveway	(8,579.66)	(8,579.66)
171100 · Accum Depr-Floor	(5,572.63)	(5,361.73)
170400 · Accum Depr-Buildings - Other	(125,000.00)	(125,000.00)
Total 170400 · Accum Depr-Buildings	(170,034.38)	(168,690.15)
170600 · Accum Depr-Vehicles	(314,261.25)	(348,233.83)
170700 · Accum Depr-Treatment Facilities	(4,597,201.32)	(4,409,807.59)
170800 · Accum Depr-Coll. System	(8,688,404.36)	(8,076,848.27)
Total 170000 · Accumulated Depreciation	(14,309,990.38)	(13,514,541.00)
Total Fixed Assets	31,387,277.78	31,835,952.89
TOTAL ASSETS	33,610,486.94	34,292,858.94
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
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Total Accounts Payable	40,868.54	55,206.56
Other Current Liabilities		
202000 · Accounts Payable		
202300 · Accrued Vacation	69,700.96	51,493.66
202600 · Accrued Payroll	28,193.77	24,007.99

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	Mar 31, 21	Mar 31, 20
212000 · Deferred Revenue	137,939.74	135,804.23
213000 · A/P City of Hartsburg	2,419.11	2,481.82
213100 · A/P City of Rocheport		
213102 · Rocheport Trash Fees	1,585.41	1,889.05
Total 213100 · A/P City of Rocheport	1,585.41	1,889.05
217002 · SRF Accrued Interest Payable	53,973.76	32,839.15
218000 · SRF Issuance Premium	39,016.74	46,841.49
219000 · SRF Taxes Payable	22,661.46	22,824.98
Total 202000 · Accounts Payable	355,490.95	318,182.37
Total Other Current Liabilities	355,490.95	318,182.37
Total Current Liabilities	396,359.49	373,388.93
Long Term Liabilities		
242000 · Bonds Issued		
242001 · SRF Bond Payable	15,669,900.00	16,963,900.00
242002 · Rocheport WWTP Improvements	8,400.00	9,100.00
Total 242000 · Bonds Issued	15,678,300.00	16,973,000.00
243000 · Lease Purchase Agreements		
243010 · 2019 Dump Truck	77,246.97	95,298.96
Total 243000 · Lease Purchase Agreements	77,246.97	95,298.96
Total Long Term Liabilities	15,755,546.97	17,068,298.96
Total Liabilities	16,151,906.46	17,441,687.89
Equity		
291000 · Donated Capital	13,790,741.80	13,201,463.80
295000 · Retained Earnings	3,591,185.74	3,545,538.87
3999 · Prior Period AR Correction	(8,518.31)	(8,518.31)
Net Income	85,171.25	112,686.69
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TOTAL LIABILITIES & EQUITY	33,610,486.94	34,292,858.94