

**Boone County Regional Sewer District**  
**Balance Sheet**  
As of April 30, 2021

	Apr 30, 21	Apr 30, 20
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
102100 · Checking Account	4,518.40	62,789.06
102200 · Petty Cash Fund	50.00	50.00
<b>102300 · Investments</b>		
<b>102400 · General Fund Investments</b>		
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	1,189,396.49	934,934.22
<b>Total 102400 · General Fund Investments</b>	<b>1,510,581.21</b>	<b>1,252,172.95</b>
102600 · SRF Principal	121,677.71	170,260.17
102700 · SRF Rebate Fund	22,464.67	22,734.26
102800 · SRF Interest Account	81,121.48	69,648.19
103100 · SRF Debt Service Fund	0.11	1,146.33
103401 · SRF Direct Loan Principal	221,254.88	205,482.64
103402 · SRF Direct Loan Interest	49,690.27	52,067.60
103403 · SRF Direct Loan DSF	6.00	6.00
<b>Total 102300 · Investments</b>	<b>2,006,796.33</b>	<b>1,773,518.14</b>
<b>Total Checking/Savings</b>	<b>2,011,364.73</b>	<b>1,836,357.20</b>
<b>Accounts Receivable</b>		
<b>120000 · Accounts Receivable-BCSD</b>		
120300 · A/R Hartsburg	895.03	866.90
120600 · A/R Rocheport	164.03	149.38
120800 · A/R Midway Arms	0.00	4,189.35
121800 · A/R Direct Loan		
1218005 · 2019 - Direct Loan	0.00	353,121.88
<b>Total 121800 · A/R Direct Loan</b>	<b>0.00</b>	<b>353,121.88</b>
<b>121900 · A/R Misc.</b>		
121905 · Sunrise Estates Top hat Repair	2,800.00	2,800.00
121910 · Time Payment of Connection Fees		
121920 · Roberts - Hinton Tract 2	6,004.84	6,554.84
<b>Total 121910 · Time Payment of Connection Fees</b>	<b>6,004.84</b>	<b>6,554.84</b>
121915 · Reimburse Engineering Fees	0.00	1,306.99
121900 · A/R Misc. - Other	901.71	0.00
<b>Total 121900 · A/R Misc.</b>	<b>9,706.55</b>	<b>10,661.83</b>
<b>Total 120000 · Accounts Receivable-BCSD</b>	<b>10,765.61</b>	<b>368,989.34</b>
122000 · A/R Boone Electric	273,301.74	338,006.42
122500 · Provision for Doubtful Accounts	(39,163.95)	(33,181.77)
<b>Total Accounts Receivable</b>	<b>244,903.40</b>	<b>673,813.99</b>
<b>Other Current Assets</b>		
<b>140000 · Prepaid Expenses</b>		
140400 · Prepaid Insurance	55,686.81	43,637.77
140500 · SRF Interest Prepaid	0.00	7,617.80
140600 · SRF Principal Receivable	0.00	5,000.00
140800 · Prepaid Step & Grinder Pumps	30,771.36	35,950.54
<b>Total 140000 · Prepaid Expenses</b>	<b>86,458.17</b>	<b>92,206.11</b>
<b>Total Other Current Assets</b>	<b>86,458.17</b>	<b>92,206.11</b>
<b>Total Current Assets</b>	<b>2,342,726.30</b>	<b>2,602,377.30</b>
<b>Fixed Assets</b>		
<b>160100 · Work in Progress</b>		
160103 · Cedar Gate Interceptor	52,616.22	31,642.85
160104 · Rignwd WW,Brwn St, Rchdsn Acre		

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160155 · Rollingwood WWTP Improvements	19,180.94	18,180.94
160104 · Rlgnwd WW,Brwn St, Rchdsn Acre - Other	239,273.28	225,281.33
<b>Total 160104 · Rlgnwd WW,Brwn St, Rchdsn Acre</b>	<b>258,454.22</b>	<b>243,462.27</b>
160105 · WWTP & PS Upgrades		
160106 · Shalimar Gardens Upgrade	36,580.34	11,705.00
160105 · WWTP & PS Upgrades - Other	31,816.99	27,616.99
<b>Total 160105 · WWTP &amp; PS Upgrades</b>	<b>68,397.33</b>	<b>39,321.99</b>
160109 · Sludge Removal Pilot Program	64,710.72	0.00
160110 · Highfield Acres Interceptor	61,976.67	61,976.67
160111 · Midway Heights Elementary Sch	588.00	0.00
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	860,198.85
<b>Total 160134 · Lee Heights/Oberlin Valley</b>	<b>0.00</b>	<b>933,468.07</b>
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
<b>Total 160100 · Work in Progress</b>	<b>708,426.18</b>	<b>1,662,791.65</b>
160200 · F/A Furniture and Fixtures	44,457.44	52,847.45
160300 · F/A Machinery & Equip	636,967.02	622,156.70
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	(39,037.56)	(42,755.07)
170300 · Accum Depr-Machinery & Equip	(503,746.37)	(471,611.73)
170400 · Accum Depr-Buildings		
170410 · Accum Depr-Building Additions	(30,976.53)	(29,843.20)
171000 · Accum Depr-Driveway	(8,579.66)	(8,579.66)
171100 · Accum Depr-Floor	(5,590.21)	(5,379.31)
170400 · Accum Depr-Buildings - Other	(125,000.00)	(125,000.00)
<b>Total 170400 · Accum Depr-Buildings</b>	<b>(170,146.40)</b>	<b>(168,802.17)</b>
170600 · Accum Depr-Vehicles	(317,818.75)	(351,837.05)
170700 · Accum Depr-Treatment Facilities	(4,647,235.17)	(4,459,841.44)
170800 · Accum Depr-Coll. System	(8,741,193.68)	(8,125,654.53)
<b>Total 170000 · Accumulated Depreciation</b>	<b>(14,419,177.93)</b>	<b>(13,620,501.99)</b>
<b>Total Fixed Assets</b>	<b>31,279,678.23</b>	<b>31,788,860.07</b>
<b>TOTAL ASSETS</b>	<b>33,622,404.53</b>	<b>34,391,237.37</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2000 · *Accounts Payable	21,910.03	94,735.06
<b>Total Accounts Payable</b>	<b>21,910.03</b>	<b>94,735.06</b>
<b>Other Current Liabilities</b>		
202000 · Accounts Payable		
202300 · Accrued Vacation	69,700.96	51,493.66

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	Apr 30, 21	Apr 30, 20
202600 · Accrued Payroll	28,193.77	24,007.99
212000 · Deferred Revenue	137,939.74	135,804.23
213000 · A/P City of Hartsburg	2,539.81	2,756.82
213100 · A/P City of Rocheport		
213102 · Rocheport Trash Fees	1,435.12	1,992.40
<b>Total 213100 · A/P City of Rocheport</b>	<b>1,435.12</b>	<b>1,992.40</b>
217002 · SRF Accrued Interest Payable	53,973.76	40,971.35
218000 · SRF Issuance Premium	39,016.74	46,841.49
219000 · SRF Taxes Payable	22,661.46	22,824.98
<b>Total 202000 · Accounts Payable</b>	<b>355,461.36</b>	<b>326,692.92</b>
<b>Total Other Current Liabilities</b>	<b>355,461.36</b>	<b>326,692.92</b>
<b>Total Current Liabilities</b>	<b>377,371.39</b>	<b>421,427.98</b>
<b>Long Term Liabilities</b>		
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
<b>Total 242000 · Bonds Issued</b>	<b>15,678,300.00</b>	<b>16,973,000.00</b>
243000 · Lease Purchase Agreements		
243010 · 2019 Dump Truck	77,246.97	95,298.96
<b>Total 243000 · Lease Purchase Agreements</b>	<b>77,246.97</b>	<b>95,298.96</b>
<b>Total Long Term Liabilities</b>	<b>15,755,546.97</b>	<b>17,068,298.96</b>
<b>Total Liabilities</b>	<b>16,132,918.36</b>	<b>17,489,726.94</b>
<b>Equity</b>		
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	116,076.94	163,026.07
<b>Total Equity</b>	<b>17,489,486.17</b>	<b>16,901,510.43</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>33,622,404.53</b>	<b>34,391,237.37</b>