

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

	May 31, 21	May 31, 20
ASSETS		
Current Assets		
Checking/Savings		
102100 · Checking Account	147,766.07	470.06
102200 · Petty Cash Fund	50.00	50.00
102300 · Investments	2,082,498.61	1,904,169.44
Total Checking/Savings	2,230,314.68	1,904,689.50
Accounts Receivable		
120000 · Accounts Receivable-BCSD	10,707.48	366,288.92
122000 · A/R Boone Electric	290,024.39	369,407.26
122500 · Provision for Doubtful Accounts	(39,681.10)	(33,643.85)
Total Accounts Receivable	261,050.77	702,052.33
Other Current Assets		
140000 · Prepaid Expenses	76,301.24	84,634.79
Total Other Current Assets	76,301.24	84,634.79
Total Current Assets	2,567,666.69	2,691,376.62
Fixed Assets		
160100 · Work in Progress	724,459.93	1,763,930.98
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	31,356,267.33	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	(14,528,390.06)	(13,726,462.98)
Total Fixed Assets	31,201,247.85	31,784,038.41
TOTAL ASSETS	33,768,914.54	34,475,415.03
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · *Accounts Payable	139,278.27	184,553.23
Total Accounts Payable	139,278.27	184,553.23
Other Current Liabilities		
202000 · Accounts Payable	354,212.31	334,954.52
Total Other Current Liabilities	354,212.31	334,954.52
Total Current Liabilities	493,490.58	519,507.75
Long Term Liabilities		
242000 · Bonds Issued	15,678,300.00	16,972,300.00
243000 · Lease Purchase Agreements	77,246.97	95,298.96
Total Long Term Liabilities	15,755,546.97	17,067,598.96
Total Liabilities	16,249,037.55	17,587,106.71
Equity		
291000 · Donated Capital	13,805,489.80	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	131,719.76	149,823.96

06/14/21

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	<u>May 31, 21</u>	<u>May 31, 20</u>
Total Equity	17,519,876.99	16,888,308.32
TOTAL LIABILITIES & EQUITY	<u>33,768,914.54</u>	<u>34,475,415.03</u>

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ASSETS		
Current Assets		
Checking/Savings		
102100 · Checking Account	147,766.07	470.06
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	1,239,642.31	1,035,244.94
Total 102400 · General Fund Investments	1,560,827.03	1,352,483.67
102600 · SRF Principal	144,596.64	197,760.85
102700 · SRF Rebate Fund	22,464.97	22,734.26
102800 · SRF Interest Account	83,656.61	72,415.65
103100 · SRF Debt Service Fund	0.11	1,146.33
103401 · SRF Direct Loan Principal	221,256.68	205,554.43
103402 · SRF Direct Loan Interest	49,690.57	52,068.25
103403 · SRF Direct Loan DSF	6.00	6.00
Total 102300 · Investments	2,082,498.61	1,904,169.44
Total Checking/Savings	2,230,314.68	1,904,689.50
Accounts Receivable		
120000 · Accounts Receivable-BCSD		
120300 · A/R Hartsburg	0.00	1,733.80
120600 · A/R Rocheport	0.00	1,085.87
120900 · A/R Hallsville	0.00	1,042.53
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	5,954.84	6,504.84
Total 121910 · Time Payment of Connection Fees	5,954.84	6,504.84
121900 · A/R Misc. - Other	1,952.64	0.00
Total 121900 · A/R Misc.	10,707.48	9,304.84
Total 120000 · Accounts Receivable-BCSD	10,707.48	366,288.92
122000 · A/R Boone Electric	290,024.39	369,407.26
122500 · Provision for Doubtful Accounts	(39,681.10)	(33,643.85)
Total Accounts Receivable	261,050.77	702,052.33
Other Current Assets		
140000 · Prepaid Expenses		
140400 · Prepaid Insurance	49,980.69	38,429.72
140500 · SRF Interest Prepaid	0.00	7,617.80
140600 · SRF Principal Receivable	0.00	5,000.00
140800 · Prepaid Step & Grinder Pumps	26,320.55	33,587.27
Total 140000 · Prepaid Expenses	76,301.24	84,634.79
Total Other Current Assets	76,301.24	84,634.79
Total Current Assets	2,567,666.69	2,691,376.62
Fixed Assets		
160100 · Work in Progress		
160103 · Cedar Gate Interceptor	53,664.97	31,642.85
160104 · Rlgnwd WW, Brwn St, Rchdsn Acre		
160155 · Rollingwood WWTP Improvements	19,180.94	18,180.94

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160104 · Rlgnwd WW,Brwn St, Rchdsn Acre - Other	239,273.28	229,007.58
Total 160104 · Rlgnwd WW,Brwn St, Rchdsn Acre	258,454.22	247,188.52
160105 · WWTP & PS Upgrades		
160106 · Shalimar Gardens Upgrade	51,565.34	13,030.00
160105 · WWTP & PS Upgrades - Other	31,816.99	27,616.99
Total 160105 · WWTP & PS Upgrades	83,382.33	40,646.99
160109 · Sludge Removal Pilot Program	64,710.72	1,663.08
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	954,623.85
Total 160134 · Lee Heights/Oberlin Valley	0.00	1,027,893.07
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	724,459.93	1,763,930.98
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	31,356,267.33	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	(39,375.38)	(43,170.23)
170300 · Accum Depr-Machinery & Equip	(506,103.41)	(474,602.21)
170400 · Accum Depr-Buildings		
170410 · Accum Depr-Building Additions	(31,070.97)	(29,937.64)
171000 · Accum Depr-Driveway	(8,579.66)	(8,579.66)
171100 · Accum Depr-Floor	(5,607.79)	(5,396.89)
170400 · Accum Depr-Buildings - Other	(125,000.00)	(125,000.00)
Total 170400 · Accum Depr-Buildings	(170,258.42)	(168,914.19)
170600 · Accum Depr-Vehicles	(321,376.25)	(355,440.27)
170700 · Accum Depr-Treatment Facilities	(4,697,269.02)	(4,509,875.29)
170800 · Accum Depr-Coll. System	(8,794,007.58)	(8,174,460.79)
Total 170000 · Accumulated Depreciation	(14,528,390.06)	(13,726,462.98)
Total Fixed Assets	31,201,247.85	31,784,038.41
TOTAL ASSETS	33,768,914.54	34,475,415.03
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Liabilities		
Current Liabilities		
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2000 · *Accounts Payable	139,278.27	184,553.23
Total Accounts Payable	139,278.27	184,553.23
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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	May 31, 21	May 31, 20
212000 · Deferred Revenue	137,939.74	135,804.23
213000 · A/P City of Hartsburg	2,356.24	2,921.82
213100 · A/P City of Rocheport		
213102 · Rocheport Trash Fees	1,512.00	1,956.80
Total 213100 · A/P City of Rocheport	1,512.00	1,956.80
214000 · A/P Boone Electric	(1,142.36)	0.00
217002 · SRF Accrued Interest Payable	53,973.76	49,103.55
218000 · SRF Issuance Premium	39,016.74	46,841.49
219000 · SRF Taxes Payable	22,661.46	22,824.98
Total 202000 · Accounts Payable	354,212.31	334,954.52
Total Other Current Liabilities	354,212.31	334,954.52
Total Current Liabilities	493,490.58	519,507.75
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	8,400.00
Total 242000 · Bonds Issued	15,678,300.00	16,972,300.00
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	17,067,598.96
Total Liabilities	16,249,037.55	17,587,106.71
Equity		
291000 · Donated Capital	13,805,489.80	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)
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