

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

	Jun 30, 21	Jun 30, 20
ASSETS		
Current Assets		
Checking/Savings		
102100 · Checking Account	63,999.80	129,739.64
102200 · Petty Cash Fund	50.00	50.00
102300 · Investments	2,229,126.58	2,024,302.15
Total Checking/Savings	2,293,176.38	2,154,091.79
Accounts Receivable		
120000 · Accounts Receivable-BCSD	13,199.58	190,824.97
122000 · A/R Boone Electric	282,675.02	363,999.93
122500 · Provision for Doubtful Accounts	(40,453.34)	(34,006.53)
Total Accounts Receivable	255,421.26	520,818.37
Other Current Assets		
140000 · Prepaid Expenses	56,613.28	75,913.59
1499 · Undeposited Funds	895.03	0.00
Total Other Current Assets	57,508.31	75,913.59
Total Current Assets	2,606,105.95	2,750,823.75
Fixed Assets		
160100 · Work in Progress	744,870.35	1,807,762.28
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	(14,637,602.19)	(13,832,423.97)
Total Fixed Assets	31,112,446.14	31,721,908.72
TOTAL ASSETS	33,718,552.09	34,472,732.47
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · *Accounts Payable	36,244.37	125,069.01
Total Accounts Payable	36,244.37	125,069.01
Other Current Liabilities		
202000 · Accounts Payable	453,181.25	340,809.52
Total Other Current Liabilities	453,181.25	340,809.52
Total Current Liabilities	489,425.62	465,878.53
Long Term Liabilities		
242000 · Bonds Issued	15,677,600.00	16,972,300.00
243000 · Lease Purchase Agreements	77,246.97	95,298.96
Total Long Term Liabilities	15,754,846.97	17,067,598.96
Total Liabilities	16,244,272.59	17,533,477.49
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)

07/15/21

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	<u>Jun 30, 21</u>	<u>Jun 30, 20</u>
Net Income	86,122.27	200,770.62
Total Equity	17,474,279.50	16,939,254.98
TOTAL LIABILITIES & EQUITY	<u>33,718,552.09</u>	<u>34,472,732.47</u>

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ASSETS		
Current Assets		
Checking/Savings		
102100 · Checking Account	63,999.80	129,739.64
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	1,089,878.18	865,582.27
Total 102400 · General Fund Investments	1,411,062.90	1,182,821.00
102600 · SRF Series Principal	167,516.17	225,261.85
102700 · SRF Series Rebate Fund	22,465.28	22,734.26
102800 · SRF Series Interest Account	86,191.97	77,931.86
103100 · SRF Series Debt Service Fund	0.11	1,146.33
103401 · SRF Direct Loan Principal	442,508.54	410,755.98
103402 · SRF Direct Loan Interest	99,375.61	103,644.87
103403 · SRF Direct Loan DSF	6.00	6.00
Total 102300 · Investments	2,229,126.58	2,024,302.15
Total Checking/Savings	2,293,176.38	2,154,091.79
Accounts Receivable		
120000 · Accounts Receivable-BCSD		
120300 · A/R Hartsburg	895.03	2,600.70
120600 · A/R Rocheport	155.57	146.98
120800 · A/R Midway Arms	0.00	4,076.55
120900 · A/R Hallsville	693.45	0.00
121800 · A/R Direct Loan		
1218005 · 2019 - Direct Loan	0.00	173,736.41
Total 121800 · A/R Direct Loan	0.00	173,736.41
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	5,904.84	6,454.84
Total 121910 · Time Payment of Connection Fees	5,904.84	6,454.84
121915 · Reimburse Engineering Fees	1,255.00	0.00
121900 · A/R Misc. - Other	1,495.69	1,009.49
Total 121900 · A/R Misc.	11,455.53	10,264.33
Total 120000 · Accounts Receivable-BCSD	13,199.58	190,824.97
122000 · A/R Boone Electric	282,675.02	363,999.93
122500 · Provision for Doubtful Accounts	(40,453.34)	(34,006.53)
Total Accounts Receivable	255,421.26	520,818.37
Other Current Assets		
140000 · Prepaid Expenses		
140400 · Prepaid Insurance	39,194.35	33,221.67
140500 · SRF Interest Prepaid	0.00	7,617.80
140600 · SRF Principal Receivable	0.00	5,000.00
140800 · Prepaid Step & Grinder Pumps	17,418.93	30,074.12
Total 140000 · Prepaid Expenses	56,613.28	75,913.59
1499 · Undeposited Funds	895.03	0.00
Total Other Current Assets	57,508.31	75,913.59
Total Current Assets	2,606,105.95	2,750,823.75
Fixed Assets		
160100 · Work in Progress		

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	Jun 30, 21	Jun 30, 20
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
160104 · Rlgnwd WW,Brwn St, Rchdsn Acre - Other	239,273.28	236,055.08
Total 160104 · Rlgnwd WW,Brwn St, Rchdsn Acre	258,454.22	254,236.02
160105 · WWTP & PS Upgrades		
160106 · Shalimar Gardens Upgrade	72,563.76	13,030.00
160105 · WWTP & PS Upgrades - Other	31,816.99	27,616.99
Total 160105 · WWTP & PS Upgrades	104,380.75	40,646.99
160109 · Sludge Removal Pilot Program	64,710.72	1,663.08
160110 · Highfield Acres Interceptor	61,976.67	61,976.67
160124 · Trails West Interceptor	11,650.00	11,650.00
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
160900 · Completed Projects		
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	991,407.65
Total 160134 · Lee Heights/Oberlin Valley	0.00	1,064,676.87
Total 160900 · Completed Projects	0.00	1,064,676.87
Total 160100 · Work in Progress	744,870.35	1,807,762.28
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	(39,713.20)	(43,585.39)
170300 · Accum Depr-Machinery & Equip	(508,460.45)	(477,592.69)
170400 · Accum Depr-Buildings		
170410 · Accum Depr-Building Additions	(31,165.41)	(30,032.08)
171000 · Accum Depr-Driveway	(8,579.66)	(8,579.66)
171100 · Accum Depr-Floor	(5,625.37)	(5,414.47)
170400 · Accum Depr-Buildings - Other	(125,000.00)	(125,000.00)
Total 170400 · Accum Depr-Buildings	(170,370.44)	(169,026.21)
170600 · Accum Depr-Vehicles	(324,933.75)	(359,043.49)
170700 · Accum Depr-Treatment Facilities	(4,747,302.87)	(4,559,909.14)
170800 · Accum Depr-Coll. System	(8,846,821.48)	(8,223,267.05)
Total 170000 · Accumulated Depreciation	(14,637,602.19)	(13,832,423.97)
Total Fixed Assets	31,112,446.14	31,721,908.72
TOTAL ASSETS	33,718,552.09	34,472,732.47
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
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Total Accounts Payable	36,244.37	125,069.01

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Other Current Liabilities		
202000 · Accounts Payable		
202300 · Accrued Vacation	69,700.96	51,493.66
202600 · Accrued Payroll	28,193.77	24,007.99
212000 · Deferred Revenue	137,939.74	135,804.23
213000 · A/P City of Hartsburg	2,384.99	3,009.82
213100 · A/P City of Rocheport		
213102 · Rocheport Trash Fees	1,526.40	1,899.20
Total 213100 · A/P City of Rocheport	1,526.40	1,899.20
217002 · SRF Series Accru Int Payable	37,177.43	54,928.15
217003 · SRF Accru Int Payable S&D	114,579.76	0.00
218000 · SRF Issuance Premium	39,016.74	46,841.49
219000 · SRF Taxes Payable	22,661.46	22,824.98
Total 202000 · Accounts Payable	453,181.25	340,809.52
Total Other Current Liabilities	453,181.25	340,809.52
Total Current Liabilities	489,425.62	465,878.53
Long Term Liabilities		
242000 · Bonds Issued		
242001 · SRF Bond Payable	15,669,900.00	16,963,900.00
242002 · Rocheport WWTP Improvements	7,700.00	8,400.00
Total 242000 · Bonds Issued	15,677,600.00	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	15,754,846.97	17,067,598.96
Total Liabilities	16,244,272.59	17,533,477.49
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	86,122.27	200,770.62
Total Equity	17,474,279.50	16,939,254.98
TOTAL LIABILITIES & EQUITY	33,718,552.09	34,472,732.47