

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

	Jul 31, 21	Jul 31, 20
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
102100 · Checking Account	247,218.49	181,228.17
102200 · Petty Cash Fund	50.00	50.00
102300 · Investments	1,637,881.11	1,407,903.27
<b>Total Checking/Savings</b>	<b>1,885,149.60</b>	<b>1,589,181.44</b>
<b>Accounts Receivable</b>		
120000 · Accounts Receivable-BCSD	100,151.57	185,999.87
122000 · A/R Boone Electric	296,261.93	413,678.30
122500 · Provision for Doubtful Accounts	(40,948.62)	(34,213.69)
<b>Total Accounts Receivable</b>	<b>355,464.88</b>	<b>565,464.48</b>
<b>Other Current Assets</b>		
140000 · Prepaid Expenses	46,456.35	62,192.39
<b>Total Other Current Assets</b>	<b>46,456.35</b>	<b>62,192.39</b>
<b>Total Current Assets</b>	<b>2,287,070.83</b>	<b>2,216,838.31</b>
<b>Fixed Assets</b>		
160100 · Work in Progress	757,507.97	1,813,965.68
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	(14,746,814.32)	(13,938,384.96)
<b>Total Fixed Assets</b>	<b>31,015,871.63</b>	<b>31,622,151.13</b>
<b>TOTAL ASSETS</b>	<b>33,302,942.46</b>	<b>33,838,989.44</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2000 · *Accounts Payable	173,881.09	131,728.25
<b>Total Accounts Payable</b>	<b>173,881.09</b>	<b>131,728.25</b>
<b>Other Current Liabilities</b>		
202000 · Accounts Payable	341,215.83	302,374.63
<b>Total Other Current Liabilities</b>	<b>341,215.83</b>	<b>302,374.63</b>
<b>Total Current Liabilities</b>	<b>515,096.92</b>	<b>434,102.88</b>
<b>Long Term Liabilities</b>		
242000 · Bonds Issued	15,175,100.00	16,446,900.00
243000 · Lease Purchase Agreements	77,246.97	95,298.96
<b>Total Long Term Liabilities</b>	<b>15,252,346.97</b>	<b>16,542,198.96</b>
<b>Total Liabilities</b>	<b>15,767,443.89</b>	<b>16,976,301.84</b>
<b>Equity</b>		
291000 · Donated Capital	13,805,489.80	13,201,463.80
295000 · Retained Earnings	3,591,185.63	3,545,538.76
3999 · Prior Period AR Correction	(8,518.31)	(8,518.31)
Net Income	147,341.45	124,203.35

08/11/21

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

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	<u>Jul 31, 21</u>	<u>Jul 31, 20</u>
Total Equity	17,535,498.57	16,862,687.60
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>33,302,942.46</u></b>	<b><u>33,838,989.44</u></b>

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<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
102100 · Checking Account	247,218.49	181,228.17
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	1,182,102.37	865,892.19
<b>Total 102400 · General Fund Investments</b>	<b>1,503,287.09</b>	<b>1,183,130.92</b>
102600 · SRF Series Principal	130,837.41	127,502.18
102700 · SRF Series Rebate Fund	1,273.28	22,734.27
102800 · SRF Series Interest Account	2,466.25	74,493.70
103401 · SRF Direct Loan Principal	3.08	2.62
103402 · SRF Direct Loan Interest	8.00	33.58
103403 · SRF Direct Loan DSF	6.00	6.00
<b>Total 102300 · Investments</b>	<b>1,637,881.11</b>	<b>1,407,903.27</b>
<b>Total Checking/Savings</b>	<b>1,885,149.60</b>	<b>1,589,181.44</b>
<b>Accounts Receivable</b>		
<b>120000 · Accounts Receivable-BCSD</b>		
120300 · A/R Hartsburg	895.03	2,600.70
120600 · A/R Rocheport	155.57	146.23
120900 · A/R Hallsville	1,048.35	311.69
121700 · A/R Series Loan	87,201.07	0.00
121800 · A/R Direct Loan	0.00	173,736.41
<b>Total 121800 · A/R Direct Loan</b>	<b>0.00</b>	<b>173,736.41</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	5,854.84	6,404.84
121920 · Roberts - Hinton Tract 2	0.00	0.00
<b>Total 121910 · Time Payment of Connection Fees</b>	<b>5,854.84</b>	<b>6,404.84</b>
121915 · Reimburse Engineering Fees	1,255.00	0.00
121900 · A/R Misc. - Other	941.71	0.00
<b>Total 121900 · A/R Misc.</b>	<b>10,851.55</b>	<b>9,204.84</b>
<b>Total 120000 · Accounts Receivable-BCSD</b>	<b>100,151.57</b>	<b>185,999.87</b>
122000 · A/R Boone Electric	296,261.93	413,678.30
122500 · Provision for Doubtful Accounts	(40,948.62)	(34,213.69)
<b>Total Accounts Receivable</b>	<b>355,464.88</b>	<b>565,464.48</b>
<b>Other Current Assets</b>		
<b>140000 · Prepaid Expenses</b>		
140400 · Prepaid Insurance	33,488.23	28,013.62
140500 · SRF Interest Prepaid	0.00	7,617.80
140800 · Prepaid Step & Grinder Pumps	12,968.12	26,560.97
<b>Total 140000 · Prepaid Expenses</b>	<b>46,456.35</b>	<b>62,192.39</b>
<b>Total Other Current Assets</b>	<b>46,456.35</b>	<b>62,192.39</b>
<b>Total Current Assets</b>	<b>2,287,070.83</b>	<b>2,216,838.31</b>
<b>Fixed Assets</b>		
<b>160100 · Work in Progress</b>		
160103 · Cedar Gate Intercptor	53,664.97	31,642.85
160104 · Rlgnwd WW,Brwn St, Rchdsn Acre	0.00	0.00
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	236,851.20
<b>Total 160104 · Rlgnwd WW,Brwn St, Rchdsn Acre</b>	<b>258,454.22</b>	<b>255,032.14</b>
160105 · WWTP & PS Upgrades		
160106 · Shalimar Gardens Upgrade	83,460.96	13,030.00
160105 · WWTP & PS Upgrades - Other	31,816.99	27,616.99
<b>Total 160105 · WWTP &amp; PS Upgrades</b>	<b>115,277.95</b>	<b>40,646.99</b>
160109 · Sludge Removal Pilot Program	64,710.72	7,070.36
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
<b>Total 160134 · Lee Heights/Oberlin Valley</b>	<b>0.00</b>	<b>1,064,676.87</b>
<b>Total 160900 · Completed Projects</b>	<b>0.00</b>	<b>1,064,676.87</b>
160100 · Work in Progress - Other	1,740.42	0.00
<b>Total 160100 · Work in Progress</b>	<b>1,740.42</b>	<b>0.00</b>
<b>Total 160100 · Work in Progress</b>	<b>757,507.97</b>	<b>1,813,965.68</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	31,356,267.33	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	(40,051.02)	(44,000.55)
170300 · Accum Depr-Machinery & Equip	(510,817.49)	(480,583.17)
170400 · Accum Depr-Buildings		
170410 · Accum Depr-Building Additions	(31,259.85)	(30,126.52)
171000 · Accum Depr-Driveway	(8,579.66)	(8,579.66)
171100 · Accum Depr-Floor	(5,642.95)	(5,432.05)
170400 · Accum Depr-Buildings - Other	(125,000.00)	(125,000.00)
<b>Total 170400 · Accum Depr-Buildings</b>	<b>(170,482.46)</b>	<b>(169,138.23)</b>
170600 · Accum Depr-Vehicles	(328,491.25)	(362,646.71)
170700 · Accum Depr-Treatment Facilities	(4,797,336.72)	(4,609,942.99)
170800 · Accum Depr-Coll. System	(8,899,635.38)	(8,272,073.31)
<b>Total 170000 · Accumulated Depreciation</b>	<b>(14,746,814.32)</b>	<b>(13,938,384.96)</b>
<b>Total Fixed Assets</b>	<b>31,015,871.63</b>	<b>31,622,151.13</b>
<b>TOTAL ASSETS</b>	<b>33,302,942.46</b>	<b>33,838,989.44</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · *Accounts Payable	173,881.09	131,728.25
<b>Total Accounts Payable</b>	<b>173,881.09</b>	<b>131,728.25</b>
Other Current Liabilities		

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As of July 31, 2021

	Jul 31, 21	Jul 31, 20
<b>202000 · Accounts Payable</b>		
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	2,668.79	2,986.62
213100 · A/P City of Rocheport		
213102 · Rocheport Trash Fees	1,628.00	1,889.60
<b>Total 213100 · A/P City of Rocheport</b>	1,628.00	1,889.60
217002 · SRF Series Accru Int Payable	37,177.43	16,526.06
217003 · SRF Accru Int Payable S&D	2,228.94	0.00
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>	341,215.83	302,374.63
<b>Total Other Current Liabilities</b>	341,215.83	302,374.63
<b>Total Current Liabilities</b>	515,096.92	434,102.88
<b>Long Term Liabilities</b>		
242000 · Bonds Issued		
242001 · SRF Bond Payable	15,167,400.00	16,438,500.00
242002 · Rocheport WWTP Improvements	7,700.00	8,400.00
<b>Total 242000 · Bonds Issued</b>	15,175,100.00	16,446,900.00
243000 · Lease Purchase Agreements		
243010 · 2019 Dump Truck	77,246.97	95,298.96
<b>Total 243000 · Lease Purchase Agreements</b>	77,246.97	95,298.96
<b>Total Long Term Liabilities</b>	15,252,346.97	16,542,198.96
<b>Total Liabilities</b>	15,767,443.89	16,976,301.84
<b>Equity</b>		
291000 · Donated Capital	13,805,489.80	13,201,463.80
295000 · Retained Earnings	3,591,185.63	3,545,538.76
3999 · Prior Period AR Correction	(8,518.31)	(8,518.31)
Net Income	147,341.45	124,203.35
<b>Total Equity</b>	17,535,498.57	16,862,687.60
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>33,302,942.46</b>	<b>33,838,989.44</b>