

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

	Aug 31, 21	Aug 31, 20
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
102100 · Checking Account	177,181.93	47,019.03
102200 · Petty Cash Fund	50.00	50.00
102300 · Investments	1,813,975.34	1,583,327.82
<b>Total Checking/Savings</b>	1,991,207.27	1,630,396.85
<b>Accounts Receivable</b>		
120000 · Accounts Receivable-BCSD	122,167.04	192,919.16
122000 · A/R Boone Electric	295,121.44	355,162.90
122500 · Provision for Doubtful Accounts	(41,262.77)	(34,533.29)
<b>Total Accounts Receivable</b>	376,025.71	513,548.77
<b>Other Current Assets</b>		
140000 · Prepaid Expenses	35,283.42	54,183.19
1499 · Undeposited Funds	8,580.53	0.00
<b>Total Other Current Assets</b>	43,863.95	54,183.19
<b>Total Current Assets</b>	2,411,096.93	2,198,128.81
<b>Fixed Assets</b>		
160100 · Work in Progress	697,029.75	1,898,656.10
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	588,715.90
160700 · F/A Treatment Facilities	12,184,958.08	12,597,970.60
160800 · F/A Collection Systems	31,432,469.28	30,156,519.55
161000 · F/A Driveway Improvement	8,579.66	8,579.66
161100 · F/A Building Addition	6,327.07	6,327.07
161200 · F/A Sludge Dewatering Program	64,710.72	0.00
170000 · Accumulated Depreciation	(14,856,512.95)	(14,045,210.82)
<b>Total Fixed Assets</b>	30,986,607.45	32,139,697.69
<b>TOTAL ASSETS</b>	<b>33,397,704.38</b>	<b>34,337,826.50</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2000 · *Accounts Payable	126,567.58	55,343.07
<b>Total Accounts Payable</b>	126,567.58	55,343.07
<b>Other Current Liabilities</b>		
202000 · Accounts Payable	343,867.57	310,094.23
<b>Total Other Current Liabilities</b>	343,867.57	310,094.23
<b>Total Current Liabilities</b>	470,435.15	365,437.30
<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>	15,252,346.97	16,542,198.96
<b>Total Liabilities</b>	15,722,782.12	16,907,636.26
<b>Equity</b>		
291000 · Donated Capital	13,881,691.75	13,720,388.80
295000 · Retained Earnings	3,591,185.63	3,545,538.76

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**Boone County Regional Sewer District**  
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	<u>Aug 31, 21</u>	<u>Aug 31, 20</u>
3999 - Prior Period AR Correction	(8,518.31)	(8,518.31)
Net Income	210,563.19	172,780.99
<b>Total Equity</b>	<u>17,674,922.26</u>	<u>17,430,190.24</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>33,397,704.38</b></u>	<u><b>34,337,826.50</b></u>

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

09/13/21

	Aug 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
102100 · Checking Account	177,181.93
102200 · Petty Cash Fund	50.00
<b>102300 · Investments</b>	
<b>102400 · General Fund Investments</b>	
102900 · SRF O & M Acct	256,600.72
103000 · SRF Replacement Acct	64,584.00
102400 · General Fund Investments - Other	1,332,410.82
<b>Total 102400 · General Fund Investments</b>	<b>1,653,595.54</b>
102600 · SRF Series Principal	154,173.23
102700 · SRF Series Rebate Fund	1,273.28
102800 · SRF Series Interest Account	4,916.21
103401 · SRF Direct Loan Principal	3.08
103402 · SRF Direct Loan Interest	8.00
103403 · SRF Direct Loan DSF	6.00
<b>Total 102300 · Investments</b>	<b>1,813,975.34</b>
<b>Total Checking/Savings</b>	<b>1,991,207.27</b>
<b>Accounts Receivable</b>	
<b>120000 · Accounts Receivable-BCSD</b>	
120300 · A/R Hartsburg	4,916.14
120600 · A/R Rocheport	309.18
120800 · A/R Midway Arms	0.00
120900 · A/R Hallsville	0.00
121200 · A/R City of Sturgeon	464.56
121700 · A/R Series Loan	91,959.36
121800 · A/R Direct Loan	
1218005 · 2019 - Direct Loan	0.00
<b>Total 121800 · A/R Direct Loan</b>	<b>0.00</b>
<b>121900 · A/R Misc.</b>	
121905 · Sunrise Estates Top hat Repair	2,800.00
121910 · Time Payment of Connection Fees	
121920 · Roberts - Hinton Tract 2	5,804.84
<b>Total 121910 · Time Payment of Connection Fees</b>	<b>5,804.84</b>
121900 · A/R Misc. - Other	15,912.96
<b>Total 121900 · A/R Misc.</b>	<b>24,517.80</b>
<b>Total 120000 · Accounts Receivable-BCSD</b>	<b>122,167.04</b>
122000 · A/R Boone Electric	295,121.44
122500 · Provision for Doubtful Accounts	(41,262.77)
<b>Total Accounts Receivable</b>	<b>376,025.71</b>
<b>Other Current Assets</b>	
<b>140000 · Prepaid Expenses</b>	
140400 · Prepaid Insurance	26,766.11
140500 · SRF Interest Prepaid	0.00
140800 · Prepaid Step & Grinder Pumps	8,517.31
<b>Total 140000 · Prepaid Expenses</b>	<b>35,283.42</b>
1499 · Undeposited Funds	8,580.53
<b>Total Other Current Assets</b>	<b>43,863.95</b>
<b>Total Current Assets</b>	<b>2,411,096.93</b>
<b>Fixed Assets</b>	
160100 · Work in Progress	
160103 · Cedar Gate Intercptor	53,664.97

**Boone County Regional Sewer District**  
**Balance Sheet**  
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	Aug 31, 21
160104 · Rlgnwd WW,Brwn St, Rchdsn Acre	
160155 · Rollingwood WWTP Improvements	19,180.94
160104 · Rlgnwd WW,Brwn St, Rchdsn Acre - Other	239,273.28
<b>Total 160104 · Rlgnwd WW,Brwn St, Rchdsn Acre</b>	<b>258,454.22</b>
160105 · WWTP & PS Upgrades	
160106 · Shalimar Gardens Upgrade	83,588.46
160105 · WWTP & PS Upgrades - Other	31,816.99
<b>Total 160105 · WWTP &amp; PS Upgrades</b>	<b>115,405.45</b>
160110 · Highfield Acres Interceptor	61,976.67
160124 · Trails West Interceptor	11,650.00
160145 · Quarter Miles Hills Interceptor	38,049.32
160190 · South Rte K WWTP Improvements	0.00
160195 · Sunny Slope Sewer	30,899.92
160197 · Bollie Road NID	46,419.26
160198 · Phenora North NID	74,664.52
160900 · Completed Projects	
160109 · Sludge Dewatering Pilot Program	0.00
160134 · Lee Heights/Oberlin Valley	
160135 · Lee Heights Closure	0.00
160140 · Oberlin Valley Closure	0.00
160134 · Lee Heights/Oberlin Valley - Other	0.00
<b>Total 160134 · Lee Heights/Oberlin Valley</b>	<b>0.00</b>
<b>Total 160900 · Completed Projects</b>	<b>0.00</b>
160100 · Work in Progress - Other	5,845.42
<b>Total 160100 · Work in Progress</b>	<b>697,029.75</b>
160200 · F/A Furniture and Fixtures	44,457.44
160300 · F/A Machinery & Equip	636,967.02
160400 · F/A Buildings	159,000.00
160500 · F/A Land	94,135.48
160600 · F/A Vehicles	514,485.90
160700 · F/A Treatment Facilities	12,184,958.08
160800 · F/A Collection Systems	31,432,469.28
161000 · F/A Driveway Improvement	8,579.66
161100 · F/A Building Addition	6,327.07
161200 · F/A Sludge Dewatering Program	64,710.72
170000 · Accumulated Depreciation	
170200 · Accum Depr-Furniture & Fixtures	(40,388.84)
170300 · Accum Depr-Machinery & Equip	(513,534.03)
170400 · Accum Depr-Buildings	
170410 · Accum Depr-Building Additions	(31,354.29)
171000 · Accum Depr-Driveway	(8,579.66)
171100 · Accum Depr-Floor	(5,660.53)
170400 · Accum Depr-Buildings - Other	(125,000.00)
<b>Total 170400 · Accum Depr-Buildings</b>	<b>(170,594.48)</b>
170600 · Accum Depr-Vehicles	(332,048.75)
170700 · Accum Depr-Treatment Facilities	(4,847,370.57)
170800 · Accum Depr-Coll. System	(8,952,576.28)
<b>Total 170000 · Accumulated Depreciation</b>	<b>(14,856,512.95)</b>
<b>Total Fixed Assets</b>	<b>30,986,607.45</b>
<b>TOTAL ASSETS</b>	<b>33,397,704.38</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2000 · *Accounts Payable	126,567.58

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

	Aug 31, 21
Total Accounts Payable	126,567.58
<b>Other Current Liabilities</b>	
202000 · Accounts Payable	
202300 · Accrued Vacation	69,700.96
202600 · Accrued Payroll	28,193.77
212000 · Deferred Revenue	137,939.74
213000 · A/P City of Hartsburg	2,919.99
213100 · A/P City of Rocheport	
213102 · Rocheport Trash Fees	1,578.58
Total 213100 · A/P City of Rocheport	1,578.58
217002 · SRF Series Accru Int Payable	37,177.43
217003 · SRF Accru Int Payable S&D	4,678.90
218000 · SRF Issuance Premium	39,016.74
219000 · SRF Taxes Payable	22,661.46
Total 202000 · Accounts Payable	343,867.57
Total Other Current Liabilities	343,867.57
Total Current Liabilities	470,435.15
<b>Long Term Liabilities</b>	
242000 · Bonds Issued	
242001 · SRF Bond Payable	15,167,400.00
242002 · Rocheport WWTP Improvements	7,700.00
Total 242000 · Bonds Issued	15,175,100.00
243000 · Lease Purchase Agreements	
243010 · 2019 Dump Truck	77,246.97
Total 243000 · Lease Purchase Agreements	77,246.97
Total Long Term Liabilities	15,252,346.97
Total Liabilities	15,722,782.12
<b>Equity</b>	
291000 · Donated Capital	13,881,691.75
295000 · Retained Earnings	3,591,185.63
3999 · Prior Period AR Correction	(8,518.31)
Net Income	210,563.19
Total Equity	17,674,922.26
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>33,397,704.38</b>

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09/13/21

Aug 31, 20

**ASSETS**

**Current Assets**

**Checking/Savings**

102100 · Checking Account	47,019.03
102200 · Petty Cash Fund	50.00
<b>102300 · Investments</b>	
<b>102400 · General Fund Investments</b>	
102900 · SRF O & M Acct	249,578.45
103000 · SRF Replacement Acct	67,660.28
102400 · General Fund Investments - Other	1,016,182.67

**Total 102400 · General Fund Investments** 1,333,421.40

102600 · SRF Series Principal	150,003.47
102700 · SRF Series Rebate Fund	22,734.33
102800 · SRF Series Interest Account	77,126.42
103401 · SRF Direct Loan Principal	2.62
103402 · SRF Direct Loan Interest	33.58
103403 · SRF Direct Loan DSF	6.00

**Total 102300 · Investments** 1,583,327.82

**Total Checking/Savings** 1,630,396.85

**Accounts Receivable**

**120000 · Accounts Receivable-BCSD**

120300 · A/R Hartsburg	5,317.98
120600 · A/R Rocheport	153.23
120800 · A/R Midway Arms	3,385.86
120900 · A/R Hallsville	696.63
121200 · A/R City of Sturgeon	0.00
121700 · A/R Series Loan	0.00
<b>121800 · A/R Direct Loan</b>	
1218005 · 2019 - Direct Loan	173,736.41

**Total 121800 · A/R Direct Loan** 173,736.41

**121900 · A/R Misc.**

121905 · Sunrise Estates Top hat Repair	2,800.00
121910 · Time Payment of Connection Fees	
121920 · Roberts - Hinton Tract 2	6,354.84

**Total 121910 · Time Payment of Connection Fees** 6,354.84

**121900 · A/R Misc. - Other** 474.21

**Total 121900 · A/R Misc.** 9,629.05

**Total 120000 · Accounts Receivable-BCSD** 192,919.16

122000 · A/R Boone Electric	355,162.90
122500 · Provision for Doubtful Accounts	(34,533.29)

**Total Accounts Receivable** 513,548.77

**Other Current Assets**

**140000 · Prepaid Expenses**

140400 · Prepaid Insurance	23,517.57
140500 · SRF Interest Prepaid	7,617.80
140800 · Prepaid Step & Grinder Pumps	23,047.82

**Total 140000 · Prepaid Expenses** 54,183.19

**1499 · Undeposited Funds** 0.00

**Total Other Current Assets** 54,183.19

**Total Current Assets** 2,198,128.81

**Fixed Assets**

160100 · Work in Progress	
160103 · Cedar Gate Intercptor	38,147.85

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**Balance Sheet**  
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	Aug 31, 20
160104 · Rlgnwd WW,Brwn St, Rchdsn Acre	
160155 · Rollingwood WWTP Improvements	18,180.94
160104 · Rlgnwd WW,Brwn St, Rchdsn Acre - Other	237,390.48
<b>Total 160104 · Rlgnwd WW,Brwn St, Rchdsn Acre</b>	<b>255,571.42</b>
160105 · WWTP & PS Upgrades	
160106 · Shalimar Gardens Upgrade	16,168.45
160105 · WWTP & PS Upgrades - Other	27,616.99
<b>Total 160105 · WWTP &amp; PS Upgrades</b>	<b>43,785.44</b>
160110 · Highfield Acres Interceptor	61,976.67
160124 · Trails West Interceptor	11,650.00
160145 · Quarter Miles Hills Interceptor	38,049.32
160190 · South Rte K WWTP Improvements	151,236.78
160195 · Sunny Slope Sewer	30,899.92
160197 · Bollie Road NID	46,419.26
160198 · Phenora North NID	74,664.52
160900 · Completed Projects	
160109 · Sludge Dewatering Pilot Program	22,491.08
160134 · Lee Heights/Oberlin Valley	
160135 · Lee Heights Closure	39,116.08
160140 · Oberlin Valley Closure	34,153.14
160134 · Lee Heights/Oberlin Valley - Other	1,050,494.62
<b>Total 160134 · Lee Heights/Oberlin Valley</b>	<b>1,123,763.84</b>
<b>Total 160900 · Completed Projects</b>	<b>1,146,254.92</b>
160100 · Work in Progress - Other	0.00
<b>Total 160100 · Work in Progress</b>	<b>1,898,656.10</b>
160200 · F/A Furniture and Fixtures	52,847.45
160300 · F/A Machinery & Equip	622,156.70
160400 · F/A Buildings	159,000.00
160500 · F/A Land	94,135.48
160600 · F/A Vehicles	588,715.90
160700 · F/A Treatment Facilities	12,597,970.60
160800 · F/A Collection Systems	30,156,519.55
161000 · F/A Driveway Improvement	8,579.66
161100 · F/A Building Addition	6,327.07
161200 · F/A Sludge Dewatering Program	0.00
170000 · Accumulated Depreciation	
170200 · Accum Depr-Furniture & Fixtures	(44,415.71)
170300 · Accum Depr-Machinery & Equip	(483,573.65)
170400 · Accum Depr-Buildings	
170410 · Accum Depr-Building Additions	(30,220.96)
171000 · Accum Depr-Driveway	(8,579.66)
171100 · Accum Depr-Floor	(5,449.63)
170400 · Accum Depr-Buildings - Other	(125,000.00)
<b>Total 170400 · Accum Depr-Buildings</b>	<b>(169,250.25)</b>
170600 · Accum Depr-Vehicles	(366,249.93)
170700 · Accum Depr-Treatment Facilities	(4,659,976.84)
170800 · Accum Depr-Coll. System	(8,321,744.44)
<b>Total 170000 · Accumulated Depreciation</b>	<b>(14,045,210.82)</b>
<b>Total Fixed Assets</b>	<b>32,139,697.69</b>
<b>TOTAL ASSETS</b>	<b>34,337,826.50</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
2000 · *Accounts Payable	55,343.07

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

	Aug 31, 20
<b>Total Accounts Payable</b>	55,343.07
<b>Other Current Liabilities</b>	
<b>202000 · Accounts Payable</b>	
202300 · Accrued Vacation	51,493.66
202600 · Accrued Payroll	24,007.99
212000 · Deferred Revenue	135,804.23
213000 · A/P City of Hartsburg	3,158.38
213100 · A/P City of Rocheport	
213102 · Rocheport Trash Fees	1,814.00
<b>Total 213100 · A/P City of Rocheport</b>	1,814.00
217002 · SRF Series Accru Int Payable	24,149.50
217003 · SRF Accru Int Payable S&D	0.00
218000 · SRF Issuance Premium	46,841.49
219000 · SRF Taxes Payable	22,824.98
<b>Total 202000 · Accounts Payable</b>	310,094.23
<b>Total Other Current Liabilities</b>	310,094.23
<b>Total Current Liabilities</b>	365,437.30
<b>Long Term Liabilities</b>	
<b>242000 · Bonds Issued</b>	
242001 · SRF Bond Payable	16,438,500.00
242002 · Rocheport WWTP Improvements	8,400.00
<b>Total 242000 · Bonds Issued</b>	16,446,900.00
<b>243000 · Lease Purchase Agreements</b>	
243010 · 2019 Dump Truck	95,298.96
<b>Total 243000 · Lease Purchase Agreements</b>	95,298.96
<b>Total Long Term Liabilities</b>	16,542,198.96
<b>Total Liabilities</b>	16,907,636.26
<b>Equity</b>	
291000 · Donated Capital	13,720,388.80
295000 · Retained Earnings	3,545,538.76
3999 · Prior Period AR Correction	(8,518.31)
Net Income	172,780.99
<b>Total Equity</b>	17,430,190.24
<b>TOTAL LIABILITIES &amp; EQUITY</b>	34,337,826.50