

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

10/13/21

	Sep 30, 21	Sep 30, 20
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
102100 · Checking Account	205,096.07	165,323.66
102200 · Petty Cash Fund	50.00	50.00
102300 · Investments	2,012,536.19	1,780,527.95
<b>Total Checking/Savings</b>	<b>2,217,682.26</b>	<b>1,945,901.61</b>
<b>Accounts Receivable</b>		
120000 · Accounts Receivable-BCSD	106,404.53	136,103.04
122000 · A/R Boone Electric	300,284.08	338,025.15
122500 · Provision for Doubtful Accounts	(41,365.30)	(34,750.81)
<b>Total Accounts Receivable</b>	<b>365,323.31</b>	<b>439,377.38</b>
<b>Other Current Assets</b>		
140000 · Prepaid Expenses	25,126.49	47,125.17
<b>Total Other Current Assets</b>	<b>25,126.49</b>	<b>47,125.17</b>
<b>Total Current Assets</b>	<b>2,608,132.06</b>	<b>2,432,404.16</b>
<b>Fixed Assets</b>		
160100 · Work in Progress	627,864.03	1,912,770.01
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	31,508,671.23	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	129,421.44	0.00
170000 · Accumulated Depreciation	(14,966,211.58)	(14,152,283.79)
<b>Total Fixed Assets</b>	<b>30,948,655.77</b>	<b>32,046,738.63</b>
<b>TOTAL ASSETS</b>	<b>33,556,787.83</b>	<b>34,479,142.79</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2000 · *Accounts Payable	114,772.61	123,247.27
<b>Total Accounts Payable</b>	<b>114,772.61</b>	<b>123,247.27</b>
<b>Other Current Liabilities</b>		
202000 · Accounts Payable	346,860.44	317,307.71
<b>Total Other Current Liabilities</b>	<b>346,860.44</b>	<b>317,307.71</b>
<b>Total Current Liabilities</b>	<b>461,633.05</b>	<b>440,554.98</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>15,713,980.02</b>	<b>16,982,753.94</b>
<b>Equity</b>		
291000 · Donated Capital	13,953,438.70	13,720,388.80
295000 · Retained Earnings	3,591,385.58	3,545,538.76
3999 · Prior Period AR Correction	(8,518.31)	(8,518.31)

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	Sep 30, 21	Sep 30, 20
Net Income	306,501.84	238,979.60
Total Equity	17,842,807.81	17,496,388.85
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>33,556,787.83</b>	<b>34,479,142.79</b>

10/13/21

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	Sep 30, 21	Sep 30, 20
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
102100 · Checking Account	205,096.07	165,323.66
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	1,232,684.12	916,471.55
<b>Total 102400 · General Fund Investments</b>	<b>1,553,868.84</b>	<b>1,233,710.28</b>
102600 · SRF Series Principal	177,509.43	172,503.47
102700 · SRF Series Rebate Fund	1,273.28	22,734.55
102800 · SRF Series Interest Account	7,366.17	79,759.14
103401 · SRF Direct Loan Principal	224,403.08	220,652.62
103402 · SRF Direct Loan Interest	48,109.39	51,161.89
103403 · SRF Direct Loan DSF	6.00	6.00
<b>Total 102300 · Investments</b>	<b>2,012,536.19</b>	<b>1,780,527.95</b>
<b>Total Checking/Savings</b>	<b>2,217,682.26</b>	<b>1,945,901.61</b>
<b>Accounts Receivable</b>		
<b>120000 · Accounts Receivable-BCSD</b>		
120300 · A/R Hartsburg	0.00	6,496.88
120600 · A/R Rocheport	0.00	157.67
121200 · A/R City of Sturgeon	5,416.12	0.00
121700 · A/R Series Loan	91,959.36	0.00
121800 · A/R Direct Loan		
1218005 · 2019 - Direct Loan	0.00	114,649.44
<b>Total 121800 · A/R Direct Loan</b>	<b>0.00</b>	<b>114,649.44</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	5,754.84	6,304.84
<b>Total 121910 · Time Payment of Connection Fees</b>	<b>5,754.84</b>	<b>6,304.84</b>
121900 · A/R Misc. - Other	474.21	5,694.21
<b>Total 121900 · A/R Misc.</b>	<b>9,029.05</b>	<b>14,799.05</b>
<b>Total 120000 · Accounts Receivable-BCSD</b>	<b>106,404.53</b>	<b>136,103.04</b>
122000 · A/R Boone Electric	300,284.08	338,025.15
122500 · Provision for Doubtful Accounts	(41,365.30)	(34,750.81)
<b>Total Accounts Receivable</b>	<b>365,323.31</b>	<b>439,377.38</b>
<b>Other Current Assets</b>		
<b>140000 · Prepaid Expenses</b>		
140400 · Prepaid Insurance	21,059.99	18,309.52
140500 · SRF Interest Prepaid	0.00	7,617.80
140800 · Prepaid Step & Grinder Pumps	4,066.50	21,197.85
<b>Total 140000 · Prepaid Expenses</b>	<b>25,126.49</b>	<b>47,125.17</b>
<b>Total Other Current Assets</b>	<b>25,126.49</b>	<b>47,125.17</b>
<b>Total Current Assets</b>	<b>2,608,132.06</b>	<b>2,432,404.16</b>
<b>Fixed Assets</b>		
<b>160100 · Work in Progress</b>		
160103 · Cedar Gate Interceptor	53,664.97	46,559.40
<b>160104 · Rlgnwd WW,Brwn St, Rchdsn Acre</b>		
160155 · Rollingwood WWTP Improvements	19,180.94	18,180.94
160104 · Rlgnwd WW,Brwn St, Rchdsn Acre - Other	239,273.28	239,273.28

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Total 160104 · Rlgnwd WW,Brwn St, Rchdsn Acre	258,454.22	257,454.22
160105 · WWTP & PS Upgrades		
160106 · Shalimar Gardens Upgrade	83,588.46	16,168.45
160105 · WWTP & PS Upgrades - Other	31,816.99	27,616.99
Total 160105 · WWTP & PS Upgrades	115,405.45	43,785.44
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		
160109 · Sludge Dewatering Pilot Program	(69,165.72)	24,266.02
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	1,052,539.24
Total 160134 · Lee Heights/Oberlin Valley	0.00	1,125,808.46
Total 160900 · Completed Projects	(69,165.72)	1,150,074.48
160100 · Work in Progress - Other	5,845.42	0.00
Total 160100 · Work in Progress	627,864.03	1,912,770.01
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	31,508,671.23	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	129,421.44	0.00
170000 · Accumulated Depreciation		
170200 · Accum Depr-Furniture & Fixtures	(40,726.66)	(44,830.87)
170300 · Accum Depr-Machinery & Equip	(516,250.57)	(486,564.13)
170400 · Accum Depr-Buildings		
170410 · Accum Depr-Building Additions	(31,448.73)	(30,315.40)
171000 · Accum Depr-Driveway	(8,579.66)	(8,579.66)
171100 · Accum Depr-Floor	(5,678.11)	(5,467.21)
170400 · Accum Depr-Buildings - Other	(125,000.00)	(125,000.00)
Total 170400 · Accum Depr-Buildings	(170,706.50)	(169,362.27)
170600 · Accum Depr-Vehicles	(335,606.25)	(370,100.26)
170700 · Accum Depr-Treatment Facilities	(4,897,404.42)	(4,710,010.69)
170800 · Accum Depr-Coll. System	(9,005,517.18)	(8,371,415.57)
Total 170000 · Accumulated Depreciation	(14,966,211.58)	(14,152,283.79)
Total Fixed Assets	30,948,655.77	32,046,738.63
<b>TOTAL ASSETS</b>	<b>33,556,787.83</b>	<b>34,479,142.79</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · *Accounts Payable	114,772.61	123,247.27
Total Accounts Payable	114,772.61	123,247.27
Other Current Liabilities		
202000 · Accounts Payable		

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**Balance Sheet**  
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	Sep 30, 21	Sep 30, 20
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	3,383.59	2,936.42
213100 · A/P City of Rocheport		
213102 · Rocheport Trash Fees	1,657.89	1,626.00
<b>Total 213100 · A/P City of Rocheport</b>	<b>1,657.89</b>	<b>1,626.00</b>
217002 · SRF Series Accru Int Payable	37,177.43	31,772.94
217003 · SRF Accru Int Payable S&D	7,128.86	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>	<b>346,860.44</b>	<b>317,307.71</b>
<b>Total Other Current Liabilities</b>	<b>346,860.44</b>	<b>317,307.71</b>
<b>Total Current Liabilities</b>	<b>461,633.05</b>	<b>440,554.98</b>
<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>	<b>15,175,100.00</b>	<b>16,446,900.00</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>15,252,346.97</b>	<b>16,542,198.96</b>
<b>Total Liabilities</b>	<b>15,713,980.02</b>	<b>16,982,753.94</b>
<b>Equity</b>		
291000 · Donated Capital	13,953,438.70	13,720,388.80
295000 · Retained Earnings	3,591,385.58	3,545,538.76
3999 · Prior Period AR Correction	(8,518.31)	(8,518.31)
Net Income	306,501.84	238,979.60
<b>Total Equity</b>	<b>17,842,807.81</b>	<b>17,496,388.85</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>33,556,787.83</b>	<b>34,479,142.79</b>