

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

	Oct 31, 21	Oct 31, 20
ASSETS		
Current Assets		
Checking/Savings		
102100 · Checking Account	165,383.61	185,997.59
102200 · Petty Cash Fund	50.00	50.00
102300 · Investments	2,188,622.25	1,905,964.11
Total Checking/Savings	2,354,055.86	2,092,011.70
Accounts Receivable		
120000 · Accounts Receivable-BCSD	114,013.85	124,178.49
122000 · A/R Boone Electric	320,851.86	345,710.08
122500 · Provision for Doubtful Accounts	(41,477.09)	(34,893.00)
Total Accounts Receivable	393,388.62	434,995.57
Other Current Assets		
140000 · Prepaid Expenses	20,479.55	40,067.15
1499 · Undeposited Funds	0.00	5,220.00
Total Other Current Assets	20,479.55	45,287.15
Total Current Assets	2,767,924.03	2,572,294.42
Fixed Assets		
160100 · Work in Progress	697,029.75	789,450.73
160200 · F/A Furniture and Fixtures	45,780.06	52,847.45
160300 · F/A Machinery & Equip	701,677.74	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	514,485.90
160700 · F/A Treatment Facilities	12,784,958.08	12,553,941.27
160800 · F/A Collection Systems	32,032,469.28	31,176,078.01
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	(15,079,000.90)	(14,142,176.94)
Total Fixed Assets	31,965,442.12	31,834,825.33
TOTAL ASSETS	34,733,366.15	34,407,119.75
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · *Accounts Payable	135,553.28	117,669.56
Total Accounts Payable	135,553.28	117,669.56
Other Current Liabilities		
202000 · Accounts Payable	348,993.61	325,128.35
Total Other Current Liabilities	348,993.61	325,128.35
Total Current Liabilities	484,546.89	442,797.91
Long Term Liabilities		
242000 · Bonds Issued	15,175,100.00	16,446,900.00
243000 · Lease Purchase Agreements	77,246.97	95,298.96
Total Long Term Liabilities	15,252,346.97	16,542,198.96
Total Liabilities	15,736,893.86	16,984,996.87
Equity		
291000 · Donated Capital	15,081,691.75	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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	Oct 31, 21	Oct 31, 20
Net Income	331,913.27	164,713.63
Total Equity	18,996,472.29	17,422,122.88
TOTAL LIABILITIES & EQUITY	34,733,366.15	34,407,119.75

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	Oct 31, 21	Oct 31, 20
ASSETS		
Current Assets		
Checking/Savings		
102100 · Checking Account	165,383.61	185,997.59
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	1,382,982.45	1,016,769.58
Total 102400 · General Fund Investments	1,704,167.17	1,334,008.31
102600 · SRF Series Principal	200,846.08	195,007.68
102700 · SRF Series Rebate Fund	1,273.28	22,734.85
102800 · SRF Series Interest Account	9,816.13	82,391.86
103401 · SRF Direct Loan Principal	224,404.04	220,653.37
103402 · SRF Direct Loan Interest	48,109.55	51,162.04
103403 · SRF Direct Loan DSF	6.00	6.00
Total 102300 · Investments	2,188,622.25	1,905,964.11
Total Checking/Savings	2,354,055.86	2,092,011.70
Accounts Receivable		
120000 · Accounts Receivable-BCSD		
120600 · A/R Rocheport	151.28	0.00
120800 · A/R Midway Arms	5,263.68	0.00
120900 · A/R Hallsville	895.03	0.00
121200 · A/R City of Sturgeon	6,765.45	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
Total 121800 · A/R Direct Loan	0.00	114,649.44
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	5,704.84	6,254.84
Total 121910 · Time Payment of Connection Fees	5,704.84	6,254.84
121900 · A/R Misc. - Other	474.21	474.21
Total 121900 · A/R Misc.	8,979.05	9,529.05
Total 120000 · Accounts Receivable-BCSD	114,013.85	124,178.49
122000 · A/R Boone Electric	320,851.86	345,710.08
122500 · Provision for Doubtful Accounts	(41,477.09)	(34,893.00)
Total Accounts Receivable	393,388.62	434,995.57
Other Current Assets		
140000 · Prepaid Expenses		
140400 · Prepaid Insurance	15,353.87	13,101.47
140500 · SRF Interest Prepaid	0.00	7,617.80
140800 · Prepaid Step & Grinder Pumps	5,125.68	19,347.88
Total 140000 · Prepaid Expenses	20,479.55	40,067.15
1499 · Undeposited Funds	0.00	5,220.00
Total Other Current Assets	20,479.55	45,287.15
Total Current Assets	2,767,924.03	2,572,294.42
Fixed Assets		
160100 · Work in Progress		
160103 · Cedar Gate Intercptor	53,664.97	47,753.58
160104 · Rlgnwd WW,Brwn St, Rchdsn Acre		

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160155 · Rollingwood WWTP Improvements	19,180.94	18,180.94
160104 · Rlgnwd WW,Brwn St, Rchdsn Acre - Other	239,273.28	239,273.28
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
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	0.00	25,561.02
160190 · South Rte K WWTP Improvements	0.00	151,236.78
Total 160900 · Completed Projects	0.00	176,797.80
160100 · Work in Progress - Other	5,845.42	0.00
Total 160100 · Work in Progress	697,029.75	789,450.73
160200 · F/A Furniture and Fixtures	45,780.06	52,847.45
160300 · F/A Machinery & Equip	701,677.74	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	514,485.90
160700 · F/A Treatment Facilities	12,784,958.08	12,553,941.27
160800 · F/A Collection Systems	32,032,469.28	31,176,078.01
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	(41,101.22)	(45,246.03)
170300 · Accum Depr-Machinery & Equip	(519,521.06)	(489,554.61)
170400 · Accum Depr-Buildings		
170410 · Accum Depr-Building Additions	(31,543.17)	(30,409.84)
171000 · Accum Depr-Driveway	(8,579.66)	(8,579.66)
171100 · Accum Depr-Floor	(5,695.69)	(5,484.79)
170400 · Accum Depr-Buildings - Other	(125,000.00)	(125,000.00)
Total 170400 · Accum Depr-Buildings	(170,818.52)	(169,474.29)
170600 · Accum Depr-Vehicles	(335,606.25)	(297,000.83)
170700 · Accum Depr-Treatment Facilities	(4,953,495.77)	(4,716,015.21)
170800 · Accum Depr-Coll. System	(9,058,458.08)	(8,424,885.97)
Total 170000 · Accumulated Depreciation	(15,079,000.90)	(14,142,176.94)
Total Fixed Assets	31,965,442.12	31,834,825.33
TOTAL ASSETS	34,733,366.15	34,407,119.75
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
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Total Accounts Payable	135,553.28	117,669.56
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	3,137.69	3,088.82

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213100 · A/P City of Rocheport		
213102 · Rocheport Trash Fees	1,587.00	1,670.80
Total 213100 · A/P City of Rocheport	1,587.00	1,670.80
217002 · SRF Series Accru Int Payable	37,177.43	39,396.38
217003 · SRF Accru Int Payable S&D	9,578.82	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	348,993.61	325,128.35
Total Other Current Liabilities	348,993.61	325,128.35
Total Current Liabilities	484,546.89	442,797.91
Long Term Liabilities		
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
Total 242000 · Bonds Issued	15,175,100.00	16,446,900.00
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	15,252,346.97	16,542,198.96
Total Liabilities	15,736,893.86	16,984,996.87
Equity		
291000 · Donated Capital	15,081,691.75	13,720,388.80
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