

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

	Nov 30, 21	Nov 30, 20
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
102100 · Checking Account	105,158.22	162,939.48
102200 · Petty Cash Fund	50.00	50.00
102300 · Investments	2,580,793.02	2,006,325.30
<b>Total Checking/Savings</b>	<b>2,686,001.24</b>	<b>2,169,314.78</b>
<b>Accounts Receivable</b>		
120000 · Accounts Receivable-BCSD	112,474.12	126,021.75
122000 · A/R Boone Electric	314,166.26	346,569.94
122500 · Provision for Doubtful Accounts	(41,717.54)	(35,201.01)
<b>Total Accounts Receivable</b>	<b>384,922.84</b>	<b>437,390.68</b>
<b>Other Current Assets</b>		
140000 · Prepaid Expenses	64,746.45	77,597.13
<b>Total Other Current Assets</b>	<b>64,746.45</b>	<b>77,597.13</b>
<b>Total Current Assets</b>	<b>3,135,670.53</b>	<b>2,684,302.59</b>
<b>Fixed Assets</b>		
160100 · Work in Progress	782,788.50	806,117.67
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	31,462,147.28	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	(15,191,285.74)	(14,252,709.21)
<b>Total Fixed Assets</b>	<b>31,368,594.03</b>	<b>31,740,960.00</b>
<b>TOTAL ASSETS</b>	<b>34,504,264.56</b>	<b>34,425,262.59</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2000 · *Accounts Payable	163,755.10	88,061.10
<b>Total Accounts Payable</b>	<b>163,755.10</b>	<b>88,061.10</b>
<b>Other Current Liabilities</b>		
202000 · Accounts Payable	351,445.84	332,647.31
<b>Total Other Current Liabilities</b>	<b>351,445.84</b>	<b>332,647.31</b>
<b>Total Current Liabilities</b>	<b>515,200.94</b>	<b>420,708.41</b>
<b>Long Term Liabilities</b>		
242000 · Bonds Issued	15,175,100.00	16,446,900.00
243000 · Lease Purchase Agreements	324,731.03	77,217.63
<b>Total Long Term Liabilities</b>	<b>15,499,831.03</b>	<b>16,524,117.63</b>
<b>Total Liabilities</b>	<b>16,015,031.97</b>	<b>16,944,826.04</b>
<b>Equity</b>		
291000 · Donated Capital	14,511,369.75	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)
Net Income	394,995.57	223,027.30

**Boone County Regional Sewer District**  
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	<u>Nov 30, 21</u>	<u>Nov 30, 20</u>
Total Equity	18,489,232.59	17,480,436.55
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>34,504,264.56</u></b>	<b><u>34,425,262.59</u></b>

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	Nov 30, 21	Nov 30, 20
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
102100 · Checking Account	105,158.22	162,939.48
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	1,749,363.74	1,092,066.45
<b>Total 102400 · General Fund Investments</b>	<b>2,070,548.46</b>	<b>1,409,305.18</b>
102600 · SRF Series Principal	224,183.33	217,510.65
102700 · SRF Series Rebate Fund	1,273.28	22,661.16
102800 · SRF Series Interest Account	12,266.19	85,024.58
103401 · SRF Direct Loan Principal	224,405.90	220,655.38
103402 · SRF Direct Loan Interest	48,109.86	51,162.35
103403 · SRF Direct Loan DSF	6.00	6.00
<b>Total 102300 · Investments</b>	<b>2,580,793.02</b>	<b>2,006,325.30</b>
<b>Total Checking/Savings</b>	<b>2,686,001.24</b>	<b>2,169,314.78</b>
<b>Accounts Receivable</b>		
<b>120000 · Accounts Receivable-BCSD</b>		
120300 · A/R Hartsburg	895.03	1,733.80
120600 · A/R Rocheport	156.10	159.46
120900 · A/R Hallsville	1,608.58	0.00
121200 · A/R City of Sturgeon	8,926.00	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	5,654.84	6,204.84
<b>Total 121910 · Time Payment of Connection Fees</b>	<b>5,654.84</b>	<b>6,204.84</b>
121900 · A/R Misc. - Other	474.21	474.21
<b>Total 121900 · A/R Misc.</b>	<b>8,929.05</b>	<b>9,479.05</b>
<b>Total 120000 · Accounts Receivable-BCSD</b>	<b>112,474.12</b>	<b>126,021.75</b>
122000 · A/R Boone Electric	314,166.26	346,569.94
122500 · Provision for Doubtful Accounts	(41,717.54)	(35,201.01)
<b>Total Accounts Receivable</b>	<b>384,922.84</b>	<b>437,390.68</b>
<b>Other Current Assets</b>		
<b>140000 · Prepaid Expenses</b>		
140400 · Prepaid Insurance	60,736.75	52,481.42
140500 · SRF Interest Prepaid	0.00	7,617.80
140800 · Prepaid Step & Grinder Pumps	4,009.70	17,497.91
<b>Total 140000 · Prepaid Expenses</b>	<b>64,746.45</b>	<b>77,597.13</b>
<b>Total Other Current Assets</b>	<b>64,746.45</b>	<b>77,597.13</b>
<b>Total Current Assets</b>	<b>3,135,670.53</b>	<b>2,684,302.59</b>
<b>Fixed Assets</b>		
<b>160100 · Work in Progress</b>		
160103 · Cedar Gate Interceptor	53,664.97	51,032.48
160104 · Rlgnwd WW,Brwn St, Rchdsn Acre		
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	239,273.28
<b>Total 160104 · Rlgnwd WW,Brwn St, Rchdsn Acre</b>	<b>258,454.22</b>	<b>257,454.22</b>
<b>160105 · WWTP &amp; PS Upgrades</b>		
160106 · Shalimar Gardens Upgrade	169,347.21	18,743.45
160105 · WWTP & PS Upgrades - Other	31,816.99	29,896.99
<b>Total 160105 · WWTP &amp; PS Upgrades</b>	<b>201,164.20</b>	<b>48,640.44</b>
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
<b>160900 · Completed Projects</b>		
160109 · Sludge Dewatering Pilot Program	0.00	34,094.06
160190 · South Rte K WWTP Improvements	0.00	151,236.78
<b>Total 160900 · Completed Projects</b>	<b>0.00</b>	<b>185,330.84</b>
<b>160100 · Work in Progress - Other</b>	<b>5,845.42</b>	<b>0.00</b>
<b>Total 160100 · Work in Progress</b>	<b>782,788.50</b>	<b>806,117.67</b>
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	31,462,147.28	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
<b>170000 · Accumulated Depreciation</b>		
170200 · Accum Depr-Furniture & Fixtures	(41,475.78)	(45,661.19)
170300 · Accum Depr-Machinery & Equip	(522,237.60)	(492,545.09)
<b>170400 · Accum Depr-Buildings</b>		
170410 · Accum Depr-Building Additions	(31,637.61)	(30,504.28)
171000 · Accum Depr-Driveway	(8,579.66)	(8,579.66)
171100 · Accum Depr-Floor	(5,713.27)	(5,502.37)
170400 · Accum Depr-Buildings - Other	(125,000.00)	(125,000.00)
<b>Total 170400 · Accum Depr-Buildings</b>	<b>(170,930.54)</b>	<b>(169,586.31)</b>
170600 · Accum Depr-Vehicles	(339,163.75)	(300,511.19)
170700 · Accum Depr-Treatment Facilities	(5,006,029.62)	(4,766,049.06)
170800 · Accum Depr-Coll. System	(9,111,448.45)	(8,478,356.37)
<b>Total 170000 · Accumulated Depreciation</b>	<b>(15,191,285.74)</b>	<b>(14,252,709.21)</b>
<b>Total Fixed Assets</b>	<b>31,368,594.03</b>	<b>31,740,960.00</b>
<b>TOTAL ASSETS</b>	<b>34,504,264.56</b>	<b>34,425,262.59</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2000 · *Accounts Payable	163,755.10	88,061.10
<b>Total Accounts Payable</b>	<b>163,755.10</b>	<b>88,061.10</b>
<b>Other Current Liabilities</b>		
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	3,264.22	3,111.22
213100 · A/P City of Rocheport		

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	Nov 30, 21	Nov 30, 20
213102 · Rocheport Trash Fees	1,462.74	1,543.92
<b>Total 213100 · A/P City of Rocheport</b>	<b>1,462.74</b>	<b>1,543.92</b>
217002 · SRF Series Accru Int Payable	37,177.43	47,019.82
217003 · SRF Accru Int Payable S&D	12,028.78	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>351,445.84</b>	<b>332,647.31</b>
<b>Total Other Current Liabilities</b>	<b>351,445.84</b>	<b>332,647.31</b>
<b>Total Current Liabilities</b>	<b>515,200.94</b>	<b>420,708.41</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	58,683.03	77,217.63
243020 · 2021 Sewer Jet & Chassis	266,048.00	0.00
<b>Total 243000 · Lease Purchase Agreements</b>	<b>324,731.03</b>	<b>77,217.63</b>
<b>Total Long Term Liabilities</b>	<b>15,499,831.03</b>	<b>16,524,117.63</b>
<b>Total Liabilities</b>	<b>16,015,031.97</b>	<b>16,944,826.04</b>
<b>Equity</b>		
291000 · Donated Capital	14,511,369.75	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)
Net Income	394,995.57	223,027.30
<b>Total Equity</b>	<b>18,489,232.59</b>	<b>17,480,436.55</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>34,504,264.56</b>	<b>34,425,262.59</b>