

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

	Dec 31, 21	Dec 31, 20
ASSETS		
Current Assets		
Checking/Savings		
102100 · Checking Account	127,793.40	40,316.09
102200 · Petty Cash Fund	50.00	50.00
102300 · Investments	2,722,305.53	2,226,401.75
Total Checking/Savings	2,850,148.93	2,266,767.84
Accounts Receivable		
120000 · Accounts Receivable-BCSD	107,054.22	16,799.69
122000 · A/R Boone Electric	276,951.15	284,122.76
122500 · Provision for Doubtful Accounts	(37,451.34)	(37,424.10)
Total Accounts Receivable	346,554.03	263,498.35
Other Current Assets		
140000 · Prepaid Expenses	55,951.35	63,086.31
Total Other Current Assets	55,951.35	63,086.31
Total Current Assets	3,252,654.31	2,593,352.50
Fixed Assets		
160100 · Work in Progress	779,325.63	685,497.55
160200 · F/A Furniture and Fixtures	45,780.06	44,457.44
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	31,271,166.33
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	(15,303,570.58)	(14,352,019.55)
Total Fixed Assets	31,252,846.32	31,607,727.85
TOTAL ASSETS	34,505,500.63	34,201,080.35
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · *Accounts Payable	138,204.65	35,591.54
Total Accounts Payable	138,204.65	35,591.54
Other Current Liabilities		
202000 · Accounts Payable	354,645.89	457,735.21
Total Other Current Liabilities	354,645.89	457,735.21
Total Current Liabilities	492,850.54	493,326.75
Long Term Liabilities		
242000 · Bonds Issued	15,175,100.00	16,327,250.56
243000 · Lease Purchase Agreements	324,731.03	77,246.97
Total Long Term Liabilities	15,499,831.03	16,404,497.53
Total Liabilities	15,992,681.57	16,897,824.28
Equity		
291000 · Donated Capital	14,511,369.75	13,720,388.80
295000 · Retained Earnings	3,591,385.58	3,545,305.76
3999 · Prior Period AR Correction	(8,518.31)	(8,518.31)
Net Income	418,582.04	46,079.82

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	<u>Dec 31, 21</u>	<u>Dec 31, 20</u>
Total Equity	18,512,819.06	17,303,256.07
TOTAL LIABILITIES & EQUITY	<u>34,505,500.63</u>	<u>34,201,080.35</u>

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	Dec 31, 21	Dec 31, 20
ASSETS		
Current Assets		
Checking/Savings		
102100 · Checking Account	127,793.40	40,316.09
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	1,589,717.21	1,017,356.38
Total 102400 · General Fund Investments	1,910,901.93	1,334,595.11
102600 · SRF Series Principal	250,384.22	240,013.95
102700 · SRF Series Rebate Fund	1,273.28	22,661.46
102800 · SRF Series Interest Account	14,716.45	87,764.21
103401 · SRF Direct Loan Principal	448,811.31	438,957.74
103402 · SRF Direct Loan Interest	96,212.34	102,403.28
103403 · SRF Direct Loan DSF	6.00	6.00
Total 102300 · Investments	2,722,305.53	2,226,401.75
Total Checking/Savings	2,850,148.93	2,266,767.84
Accounts Receivable		
120000 · Accounts Receivable-BCSD		
120300 · A/R Hartsburg	1,136.25	866.90
120600 · A/R Rocheport	157.86	160.23
120800 · A/R Midway Arms	0.00	3,832.62
120900 · A/R Hallsville	895.03	0.00
121200 · A/R City of Sturgeon	4,076.67	0.00
121700 · A/R Series Loan	91,959.36	0.00
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	5,554.84	6,154.84
Total 121910 · Time Payment of Connection Fe...	5,554.84	6,154.84
121915 · Reimburse Engineering Fees	0.00	2,510.89
121900 · A/R Misc. - Other	474.21	474.21
Total 121900 · A/R Misc.	8,829.05	11,939.94
Total 120000 · Accounts Receivable-BCSD	107,054.22	16,799.69
122000 · A/R Boone Electric	276,951.15	284,122.76
122500 · Provision for Doubtful Accounts	(37,451.34)	(37,424.10)
Total Accounts Receivable	346,554.03	263,498.35
Other Current Assets		
140000 · Prepaid Expenses		
140400 · Prepaid Insurance	55,742.63	47,438.37
140800 · Prepaid Step & Grinder Pumps	208.72	15,647.94
Total 140000 · Prepaid Expenses	55,951.35	63,086.31
Total Other Current Assets	55,951.35	63,086.31
Total Current Assets	3,252,654.31	2,593,352.50
Fixed Assets		
160100 · Work in Progress		
160103 · Cedar Gate Interceptor	53,664.97	51,032.48
160104 · Rignwd WW,Brwn St, Rchdsn Acre		
160155 · Rollingwood WWTP Improvements	19,180.94	18,180.94
160104 · Rignwd WW,Brwn St, Rchdsn Acre - Ot...	239,273.28	239,273.28
Total 160104 · Rignwd WW,Brwn St, Rchdsn Acre	258,454.22	257,454.22

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160105 · WWTP & PS Upgrades		
160106 · Shalimar Gardens Upgrade	171,729.76	18,743.45
160105 · WWTP & PS Upgrades - Other	31,816.99	29,896.99
Total 160105 · WWTP & PS Upgrades	203,546.75	48,640.44
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	64,710.72
Total 160900 · Completed Projects	0.00	64,710.72
Total 160100 · Work in Progress	779,325.63	685,497.55
160200 · F/A Furniture and Fixtures	45,780.06	44,457.44
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	31,271,166.33
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	(41,850.34)	(37,686.28)
170300 · Accum Depr-Machinery & Equip	(524,954.14)	(494,872.16)
170400 · Accum Depr-Buildings		
170410 · Accum Depr-Building Additions	(31,732.05)	(30,598.77)
171000 · Accum Depr-Driveway	(8,579.66)	(8,579.66)
171100 · Accum Depr-Floor	(5,730.85)	(5,519.89)
170400 · Accum Depr-Buildings - Other	(125,000.00)	(125,000.00)
Total 170400 · Accum Depr-Buildings	(171,042.56)	(169,698.32)
170600 · Accum Depr-Vehicles	(342,721.25)	(303,588.75)
170700 · Accum Depr-Treatment Facilities	(5,058,563.47)	(4,816,082.96)
170800 · Accum Depr-Coll. System	(9,164,438.82)	(8,530,091.08)
Total 170000 · Accumulated Depreciation	(15,303,570.58)	(14,352,019.55)
Total Fixed Assets	31,252,846.32	31,607,727.85
TOTAL ASSETS	34,505,500.63	34,201,080.35
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · *Accounts Payable	138,204.65	35,591.54
Total Accounts Payable	138,204.65	35,591.54
Other Current Liabilities		
202000 · Accounts Payable		
202300 · Accrued Vacation	70,317.72	69,700.96
202600 · Accrued Payroll	28,193.77	28,193.77
212000 · Deferred Revenue	137,939.74	137,939.74
213000 · A/P City of Hartsburg	3,196.19	2,519.36
213100 · A/P City of Rocheport		
213102 · Rocheport Trash Fees	1,664.10	1,360.48
Total 213100 · A/P City of Rocheport	1,664.10	1,360.48
217002 · SRF Series Accru Int Payable	37,177.43	53,973.76
217003 · SRF Accru Int Payable S&D	14,478.74	102,368.94
218000 · SRF Issuance Premium	39,016.74	39,016.74

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219000 · SRF Taxes Payable	22,661.46	22,661.46
Total 202000 · Accounts Payable	354,645.89	457,735.21
Total Other Current Liabilities	354,645.89	457,735.21
Total Current Liabilities	492,850.54	493,326.75
Long Term Liabilities		
242000 · Bonds Issued		
242001 · SRF Bond Payable	15,167,400.00	16,318,850.56
242002 · Rocheport WWTP Improvements	7,700.00	8,400.00
Total 242000 · Bonds Issued	15,175,100.00	16,327,250.56
243000 · Lease Purchase Agreements		
243010 · 2019 Dump Truck	58,683.03	77,246.97
243020 · 2021 Sewer Jet & Chassis	266,048.00	0.00
Total 243000 · Lease Purchase Agreements	324,731.03	77,246.97
Total Long Term Liabilities	15,499,831.03	16,404,497.53
Total Liabilities	15,992,681.57	16,897,824.28
Equity		
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