

Boone County Regional Sewer District
Balance Sheet
As of January 31, 2022

	Jan 31, 22	Jan 31, 21
ASSETS		
Current Assets		
Checking/Savings		
102100 · Checking Account	230,557.37	44,235.49
102200 · Petty Cash Fund	50.00	50.00
102300 · Investments	1,974,365.81	1,533,918.43
Total Checking/Savings	2,204,973.18	1,578,203.92
Accounts Receivable		
120000 · Accounts Receivable-BCSD	109,777.38	11,269.87
122000 · A/R Boone Electric	267,020.82	295,215.05
122500 · Provision for Doubtful Accounts	(37,856.64)	(37,732.83)
Total Accounts Receivable	338,941.56	268,752.09
Other Current Assets		
140000 · Prepaid Expenses	46,444.25	68,258.84
Total Other Current Assets	46,444.25	68,258.84
Total Current Assets	2,590,358.99	1,915,214.85
Fixed Assets		
160100 · Work in Progress	839,769.38	688,551.29
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	(15,415,855.42)	(14,461,179.76)
Total Fixed Assets	31,201,005.23	31,501,621.38
TOTAL ASSETS	33,791,364.22	33,416,836.23
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · *Accounts Payable	155,991.15	18,650.29
Total Accounts Payable	155,991.15	18,650.29
Other Current Liabilities		
202000 · Accounts Payable	240,463.89	317,428.75
Total Other Current Liabilities	240,463.89	317,428.75
Total Current Liabilities	396,455.04	336,079.04
Long Term Liabilities		
242000 · Bonds Issued	14,511,300.00	15,678,300.00
243000 · Lease Purchase Agreements	324,731.03	77,246.97
Total Long Term Liabilities	14,836,031.03	15,755,546.97
Total Liabilities	15,232,486.07	16,091,626.01
Equity		
291000 · Donated Capital	14,511,369.75	13,720,388.80
295000 · Retained Earnings	4,042,055.89	3,591,385.58
3999 · Prior Period AR Correction	(8,518.31)	(8,518.31)
Net Income	13,970.82	21,954.15

02/10/22

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	<u>Jan 31, 22</u>	<u>Jan 31, 21</u>
Total Equity	18,558,878.15	17,325,210.22
TOTAL LIABILITIES & EQUITY	<u>33,791,364.22</u>	<u>33,416,836.23</u>

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	Jan 31, 22	Jan 31, 21
ASSETS		
Current Assets		
Checking/Savings		
102100 · Checking Account	230,557.37	44,235.49
102200 · Petty Cash Fund	50.00	50.00
102300 · Investments		
102400 · General Fund Investments		
102900 · SRF O & M Acct	272,605.42	256,600.72
103000 · SRF Replacement Acct	142,048.50	64,584.00
102400 · General Fund Investments - Other	1,496,726.88	1,063,703.83
Total 102400 · General Fund Investments	1,911,380.80	1,384,888.55
102600 · SRF Series Principal	59,535.74	52,923.27
102700 · SRF Series Rebate Fund	1,273.27	22,575.77
102800 · SRF Series Interest Account	2,151.09	73,516.29
103401 · SRF Direct Loan Principal	3.22	3.30
103402 · SRF Direct Loan Interest	15.69	5.25
103403 · SRF Direct Loan DSF	6.00	6.00
Total 102300 · Investments	1,974,365.81	1,533,918.43
Total Checking/Savings	2,204,973.18	1,578,203.92
Accounts Receivable		
120000 · Accounts Receivable-BCSD		
120300 · A/R Hartsburg	930.82	1,733.80
120500 · A/R Renick	246.90	0.00
120600 · A/R Rocheport	151.95	157.02
121200 · A/R City of Sturgeon	7,709.30	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	5,504.84	6,104.84
Total 121910 · Time Payment of Connection Fees	5,504.84	6,104.84
121900 · A/R Misc. - Other	474.21	474.21
Total 121900 · A/R Misc.	8,779.05	9,379.05
Total 120000 · Accounts Receivable-BCSD	109,777.38	11,269.87
122000 · A/R Boone Electric	267,020.82	295,215.05
122500 · Provision for Doubtful Accounts	(37,856.64)	(37,732.83)
Total Accounts Receivable	338,941.56	268,752.09
Other Current Assets		
140000 · Prepaid Expenses		
140400 · Prepaid Insurance	50,036.51	42,358.15
140800 · Prepaid Step & Grinder Pumps	(3,592.26)	25,900.69
Total 140000 · Prepaid Expenses	46,444.25	68,258.84
Total Other Current Assets	46,444.25	68,258.84
Total Current Assets	2,590,358.99	1,915,214.85
Fixed Assets		
160100 · Work in Progress		
160090 · Midway Area Facility Plan	12,832.48	0.00
160101 · Water's Edge Sewer Improvements	46,453.76	945.00
160103 · Cedar Gate Intercptor	54,589.98	52,616.22
160104 · Rlgnwd WW,Brwn St, Rchdsn Acre		
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

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160105 · WWTP & PS Upgrades		
160106 · Shalimar Gardens Upgrade	171,962.26	19,268.45
160105 · WWTP & PS Upgrades - Other	31,816.99	29,896.99
Total 160105 · WWTP & PS Upgrades	203,779.25	49,165.44
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	839,769.38	688,551.29
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	(42,224.90)	(38,024.10)
170300 · Accum Depr-Machinery & Equip	(527,670.68)	(497,229.20)
170400 · Accum Depr-Buildings		
170410 · Accum Depr-Building Additions	(31,826.49)	(30,693.21)
171000 · Accum Depr-Driveway	(8,579.66)	(8,579.66)
171100 · Accum Depr-Floor	(5,748.43)	(5,537.47)
170400 · Accum Depr-Buildings - Other	(125,000.00)	(125,000.00)
Total 170400 · Accum Depr-Buildings	(171,154.58)	(169,810.34)
170600 · Accum Depr-Vehicles	(346,278.75)	(307,146.25)
170700 · Accum Depr-Treatment Facilities	(5,111,097.32)	(4,866,116.81)
170800 · Accum Depr-Coll. System	(9,217,429.19)	(8,582,853.06)
Total 170000 · Accumulated Depreciation	(15,415,855.42)	(14,461,179.76)
Total Fixed Assets	31,201,005.23	31,501,621.38
TOTAL ASSETS	33,791,364.22	33,416,836.23
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
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Total Accounts Payable	155,991.15	18,650.29
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	2,890.79	2,548.19
213100 · A/P City of Rocheport		
213102 · Rocheport Trash Fees	1,459.14	1,407.75
Total 213100 · A/P City of Rocheport	1,459.14	1,407.75
217002 · SRF Series Accru Int Payable	37,177.43	15,960.14
217003 · SRF Accru Int Payable S&D	(94,315.81)	0.00
218000 · SRF Issuance Premium	34,139.65	39,016.74

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219000 · SRF Taxes Payable	22,661.46	22,661.46
Total 202000 · Accounts Payable	240,463.89	317,428.75
Total Other Current Liabilities	240,463.89	317,428.75
Total Current Liabilities	396,455.04	336,079.04
Long Term Liabilities		
242000 · Bonds Issued		
242001 · SRF Bond Payable	14,503,600.00	15,669,900.00
242002 · Rocheport WWTP Improvements	7,700.00	8,400.00
Total 242000 · Bonds Issued	14,511,300.00	15,678,300.00
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	14,836,031.03	15,755,546.97
Total Liabilities	15,232,486.07	16,091,626.01
Equity		
291000 · Donated Capital	14,511,369.75	13,720,388.80
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