

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

04/13/22

	Mar 31, 22	Mar 31, 21
ASSETS		
Current Assets		
Checking/Savings		
102100 · Checking Account	182,239.00	69,202.54
102200 · Petty Cash Fund	50.00	50.00
102300 · Investments	2,296,883.13	1,831,231.55
Total Checking/Savings	2,479,172.13	1,900,484.09
Accounts Receivable		
120000 · Accounts Receivable-BCSD	110,482.58	11,490.46
122000 · A/R Boone Electric	271,520.68	253,196.49
122500 · Provision for Doubtful Accounts	(39,888.83)	(38,577.09)
Total Accounts Receivable	342,114.43	226,109.86
Other Current Assets		
140000 · Prepaid Expenses	67,181.57	87,084.07
Total Other Current Assets	67,181.57	87,084.07
Total Current Assets	2,888,468.13	2,213,678.02
Fixed Assets		
160100 · Work in Progress	1,142,507.67	707,783.18
160200 · F/A Furniture and Fixtures	45,780.06	44,457.44
160300 · F/A Machinery & Equip	701,677.74	636,967.02
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	12,184,958.08
160800 · F/A Collection Systems	31,462,147.28	31,341,519.33
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	(15,636,333.55)	(14,310,544.33)
Total Fixed Assets	31,283,265.39	31,387,668.83
TOTAL ASSETS	34,171,733.52	33,601,346.85
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · *Accounts Payable	415,261.96	40,668.59
Total Accounts Payable	415,261.96	40,668.59
Other Current Liabilities		
202000 · Accounts Payable	245,227.69	355,490.95
Total Other Current Liabilities	245,227.69	355,490.95
Total Current Liabilities	660,489.65	396,159.54
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	15,496,520.68	16,151,706.51
Equity		
291000 · Donated Capital	14,511,369.75	13,790,741.80
295000 · Retained Earnings	4,042,055.89	3,591,385.58
3999 · Prior Period AR Correction	(8,518.31)	(8,518.31)
Net Income	130,305.51	76,031.27

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Total Equity	18,675,212.84	17,449,640.34
TOTAL LIABILITIES & EQUITY	<u>34,171,733.52</u>	<u>33,601,346.85</u>

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ASSETS		
Current Assets		
Checking/Savings		
102100 · Checking Account	182,239.00	69,202.54
102200 · Petty Cash Fund	50.00	50.00
102300 · Investments		
102400 · General Fund Investments		
102450 · Lease Purchase Equipment	266,048.00	0.00
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	1,227,406.19	1,039,175.07
Total 102400 · General Fund Investments	1,908,108.11	1,360,359.79
102600 · SRF Series Principal	107,871.38	98,759.01
102700 · SRF Series Rebate Fund	1,273.27	22,576.36
102800 · SRF Series Interest Account	6,410.39	78,586.43
103401 · SRF Direct Loan Principal	226,703.50	221,253.86
103402 · SRF Direct Loan Interest	46,510.48	49,690.10
103403 · SRF Direct Loan DSF	6.00	6.00
Total 102300 · Investments	2,296,883.13	1,831,231.55
Total Checking/Savings	2,479,172.13	1,900,484.09
Accounts Receivable		
120000 · Accounts Receivable-BCSD		
120300 · A/R Hartsburg	1,825.85	895.03
120500 · A/R Renick	826.45	0.00
120600 · A/R Rocheport	151.93	155.90
120900 · A/R Hallsville	1,508.36	732.98
121200 · A/R Sturgeon	5,531.58	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	5,404.84	6,004.84
Total 121910 · Time Payment of Connection Fees	5,404.84	6,004.84
121915 · Reimburse Engineering Fees	0.00	427.50
121900 · A/R Misc. - Other	474.21	474.21
Total 121900 · A/R Misc.	8,679.05	9,706.55
Total 120000 · Accounts Receivable-BCSD	110,482.58	11,490.46
122000 · A/R Boone Electric	271,520.68	253,196.49
122500 · Provision for Doubtful Accounts	(39,888.83)	(38,577.09)
Total Accounts Receivable	342,114.43	226,109.86
Other Current Assets		
140000 · Prepaid Expenses		
140400 · Prepaid Insurance	73,288.27	56,312.71
140800 · Prepaid Step & Grinder Pumps	(6,106.70)	30,771.36
Total 140000 · Prepaid Expenses	67,181.57	87,084.07
Total Other Current Assets	67,181.57	87,084.07
Total Current Assets	2,888,468.13	2,213,678.02
Fixed Assets		
160100 · Work in Progress		
160080 · Equipment Build in Process	266,048.00	0.00
160090 · Midway Area Facility Plan	29,222.48	0.00
160101 · Water's Edge Sewer Improvements	63,556.26	945.00
160103 · Cedar Gate Interceptor	54,589.98	52,616.22
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	241,709.53	239,273.28
Total 160104 · Rlgnwd WW,Brwn St, Rchdsn Acre	260,890.47	257,454.22
160105 · WWTP & PS Upgrades		
160106 · Shalimar Gardens Upgrade	171,962.26	36,580.34
160105 · WWTP & PS Upgrades - Other	31,816.99	31,816.99
Total 160105 · WWTP & PS Upgrades	203,779.25	68,397.33
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	47,180.80	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	1,142,507.67	707,783.18
160200 · F/A Furniture and Fixtures	45,780.06	44,457.44
160300 · F/A Machinery & Equip	701,677.74	636,967.02
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	12,184,958.08
160800 · F/A Collection Systems	31,462,147.28	31,341,519.33
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	(42,573.82)	(38,699.74)
170300 · Accum Depr-Machinery & Equip	(530,988.73)	(501,943.28)
170400 · Accum Depr-Buildings		
170410 · Accum Depr-Building Additions	(32,015.37)	(30,882.09)
171000 · Accum Depr-Driveway	(8,579.66)	(8,579.66)
171100 · Accum Depr-Floor	(5,783.59)	(5,572.63)
170400 · Accum Depr-Buildings - Other	(125,000.00)	(125,000.00)
Total 170400 · Accum Depr-Buildings	(171,378.62)	(170,034.38)
170600 · Accum Depr-Vehicles	(352,403.87)	(314,261.25)
170700 · Accum Depr-Treatment Facilities	(5,216,165.02)	(4,597,201.32)
170800 · Accum Depr-Coll. System	(9,322,823.49)	(8,688,404.36)
Total 170000 · Accumulated Depreciation	(15,636,333.55)	(14,310,544.33)
Total Fixed Assets	31,283,265.39	31,387,668.83
TOTAL ASSETS	34,171,733.52	33,601,346.85
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Liabilities		
Current Liabilities		
Accounts Payable		
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Total Accounts Payable	415,261.96	40,668.59
Other Current Liabilities		
202000 · Accounts Payable		
202300 · Accrued Vacation	70,317.72	69,700.96
202600 · Accrued Payroll	28,193.77	28,193.77
203000 · A/P Retirement (EMPER)	0.02	0.00
212000 · Deferred Revenue	137,939.74	137,939.74
213000 · A/P City of Hartsburg	3,253.36	2,419.11
213100 · A/P City of Rocheport		
213102 · Rocheport Trash Fees	1,601.07	1,585.41

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Total 213100 · A/P City of Rocheport	1,601.07	1,585.41
217002 · SRF Series Accru Int Payable	37,177.43	53,973.76
217003 · SRF Accru Int Payable S&D	(90,056.53)	0.00
218000 · SRF Issuance Premium	34,139.65	39,016.74
219000 · SRF Taxes Payable	22,661.46	22,661.46
Total 202000 · Accounts Payable	245,227.69	355,490.95
Total Other Current Liabilities	245,227.69	355,490.95
Total Current Liabilities	660,489.65	396,159.54
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	15,496,520.68	16,151,706.51
Equity		
291000 · Donated Capital	14,511,369.75	13,790,741.80
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3999 · Prior Period AR Correction	(8,518.31)	(8,518.31)
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