

Boone County Regional Sewer District
Balance Sheet
As of April 30, 2022

	Apr 30, 22	Apr 30, 21
ASSETS		
Current Assets		
Checking/Savings		
102100 · Checking Account	144,956.16	4,518.40
102200 · Petty Cash Fund	50.00	50.00
102300 · Investments	2,399,633.09	2,006,796.22
Total Checking/Savings	2,544,639.25	2,011,364.62
Accounts Receivable		
120000 · Accounts Receivable-BCSD	113,685.91	10,715.61
122000 · A/R Boone Electric	300,847.92	274,137.01
122500 · Provision for Doubtful Accounts	(40,357.68)	(39,113.95)
Total Accounts Receivable	374,176.15	245,738.67
Other Current Assets		
140000 · Prepaid Expenses	57,971.94	76,927.14
Total Other Current Assets	57,971.94	76,927.14
Total Current Assets	2,976,787.34	2,334,030.43
Fixed Assets		
160100 · Work in Progress	1,168,280.19	708,783.18
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	31,753,404.28	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	(15,747,739.96)	(14,419,731.88)
Total Fixed Assets	31,488,888.50	31,279,481.28
TOTAL ASSETS	34,465,675.84	33,613,511.71
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · *Accounts Payable	426,728.80	25,068.58
Total Accounts Payable	426,728.80	25,068.58
Other Current Liabilities		
202000 · Accounts Payable	247,721.76	355,461.36
Total Other Current Liabilities	247,721.76	355,461.36
Total Current Liabilities	674,450.56	380,529.94
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	15,510,481.59	16,136,076.91
Equity		
291000 · Donated Capital	14,802,626.75	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	119,029.92	103,825.73

05/11/22

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	<u>Apr 30, 22</u>	<u>Apr 30, 21</u>
Total Equity	18,955,194.25	17,477,434.80
TOTAL LIABILITIES & EQUITY	<u>34,465,675.84</u>	<u>33,613,511.71</u>

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	Apr 30, 22	Apr 30, 21
ASSETS		
Current Assets		
Checking/Savings		
102100 · Checking Account	144,956.16	4,518.40
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	1,303,854.16	1,189,396.49
Total 102400 · General Fund Investments	1,984,556.08	1,510,581.21
102600 · SRF Series Principal	132,041.13	121,677.71
102700 · SRF Series Rebate Fund	1,273.27	22,464.67
102800 · SRF Series Interest Account	8,540.20	81,121.48
103401 · SRF Direct Loan Principal	226,705.46	221,254.88
103402 · SRF Direct Loan Interest	46,510.95	49,690.27
103403 · SRF Direct Loan DSF	6.00	6.00
Total 102300 · Investments	2,399,633.09	2,006,796.22
Total Checking/Savings	2,544,639.25	2,011,364.62
Accounts Receivable		
120000 · Accounts Receivable-BCSD		
120300 · A/R Hartsburg	1,861.64	895.03
120500 · A/R Renick	267.81	0.00
120600 · A/R Rocheport	166.36	164.03
121200 · A/R Sturgeon	10,801.69	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	5,354.84	5,954.84
Total 121910 · Time Payment of Connection Fees	5,354.84	5,954.84
121915 · Reimburse Engineering Fees	0.00	427.50
121900 · A/R Misc. - Other	474.21	474.21
Total 121900 · A/R Misc.	8,629.05	9,656.55
Total 120000 · Accounts Receivable-BCSD	113,685.91	10,715.61
122000 · A/R Boone Electric	300,847.92	274,137.01
122500 · Provision for Doubtful Accounts	(40,357.68)	(39,113.95)
Total Accounts Receivable	374,176.15	245,738.67
Other Current Assets		
140000 · Prepaid Expenses		
140400 · Prepaid Insurance	64,078.64	50,606.59
140800 · Prepaid Step & Grinder Pumps	(6,106.70)	26,320.55
Total 140000 · Prepaid Expenses	57,971.94	76,927.14
Total Other Current Assets	57,971.94	76,927.14
Total Current Assets	2,976,787.34	2,334,030.43
Fixed Assets		
160100 · Work in Progress		
160080 · Equipment Build in Process	266,048.00	0.00
160090 · Midway Area Facility Plan	44,995.00	0.00
160101 · Water's Edge Sewer Improvements	72,106.26	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	19,180.94

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160104 · Rlgnwd WW,Brwn St, Rchdsn Acre - Other	243,159.53	239,273.28
Total 160104 · Rlgnwd WW,Brwn St, Rchdsn Acre	262,340.47	258,454.22
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	1,168,280.19	708,783.18
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	31,753,404.28	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	(42,814.98)	(39,037.56)
170300 · Accum Depr-Machinery & Equip	(533,000.26)	(504,300.32)
170400 · Accum Depr-Buildings		
170410 · Accum Depr-Building Additions	(32,109.81)	(30,976.53)
171000 · Accum Depr-Driveway	(8,579.66)	(8,579.66)
171100 · Accum Depr-Floor	(5,801.17)	(5,590.21)
170400 · Accum Depr-Buildings - Other	(125,000.00)	(125,000.00)
Total 170400 · Accum Depr-Buildings	(171,490.64)	(170,146.40)
170600 · Accum Depr-Vehicles	(355,631.41)	(317,818.75)
170700 · Accum Depr-Treatment Facilities	(5,268,698.87)	(4,647,235.17)
170800 · Accum Depr-Coll. System	(9,376,103.80)	(8,741,193.68)
Total 170000 · Accumulated Depreciation	(15,747,739.96)	(14,419,731.88)
Total Fixed Assets	31,488,888.50	31,279,481.28
TOTAL ASSETS	34,465,675.84	33,613,511.71
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
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Total Accounts Payable	426,728.80	25,068.58
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	3,538.94	2,539.81
213100 · A/P City of Rocheport		
213102 · Rocheport Trash Fees	1,679.94	1,435.12

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Total 213100 · A/P City of Rocheport	1,679.94	1,435.12
217002 · SRF Series Accru Int Payable	37,177.43	53,973.76
217003 · SRF Accru Int Payable S&D	(87,926.89)	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	247,721.76	355,461.36
Total Other Current Liabilities	247,721.76	355,461.36
Total Current Liabilities	674,450.56	380,529.94
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	15,510,481.59	16,136,076.91
Equity		
291000 · Donated Capital	14,802,626.75	13,790,741.80
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