

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

	May 31, 22	May 31, 21
ASSETS		
Current Assets		
Checking/Savings		
102100 · Checking Account	119,174.46	147,715.60
102200 · Petty Cash Fund	50.00	50.00
102300 · Investments	2,552,845.57	2,082,498.50
Total Checking/Savings	2,672,070.03	2,230,264.10
Accounts Receivable		
120000 · Accounts Receivable-BCSD	14,920.95	10,657.48
122000 · A/R Boone Electric	289,177.92	290,925.56
122500 · Provision for Doubtful Accounts	(40,643.71)	(39,631.10)
Total Accounts Receivable	263,455.16	261,951.94
Other Current Assets		
140000 · Prepaid Expenses	72,864.37	66,770.21
Total Other Current Assets	72,864.37	66,770.21
Total Current Assets	3,008,389.56	2,558,986.25
Fixed Assets		
160100 · Work in Progress	1,191,554.86	727,526.94
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	31,356,267.33
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	(15,859,146.37)	(14,528,944.01)
Total Fixed Assets	31,400,756.76	31,203,760.91
TOTAL ASSETS	34,409,146.32	33,762,747.16
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · *Accounts Payable	386,982.63	147,596.14
Total Accounts Payable	386,982.63	147,596.14
Other Current Liabilities		
202000 · Accounts Payable	350,485.09	354,212.31
Total Other Current Liabilities	350,485.09	354,212.31
Total Current Liabilities	737,467.72	501,808.45
Long Term Liabilities		
242000 · Bonds Issued	14,510,600.00	15,677,600.00
243000 · Lease Purchase Agreements	324,707.65	77,246.97
Total Long Term Liabilities	14,835,307.65	15,754,846.97
Total Liabilities	15,572,775.37	16,256,655.42
Equity		
291000 · Donated Capital	14,802,626.75	13,805,489.80
295000 · Retained Earnings	3,903,937.00	3,591,385.58
3999 · Prior Period AR Correction	(8,518.31)	(8,518.31)
Net Income	138,325.51	117,734.67

06/16/22

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	<u>May 31, 22</u>	<u>May 31, 21</u>
Total Equity	18,836,370.95	17,506,091.74
TOTAL LIABILITIES & EQUITY	<u>34,409,146.32</u>	<u>33,762,747.16</u>

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ASSETS		
Current Assets		
Checking/Savings		
102100 · Checking Account	119,174.46	147,715.60
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	1,430,760.63	1,239,642.31
Total 102400 · General Fund Investments	2,111,462.55	1,560,827.03
102600 · SRF Series Principal	156,212.39	144,596.64
102700 · SRF Series Rebate Fund	1,273.27	22,464.97
102800 · SRF Series Interest Account	10,669.84	83,656.61
103401 · SRF Direct Loan Principal	226,709.57	221,256.68
103402 · SRF Direct Loan Interest	46,511.95	49,690.57
103403 · SRF Direct Loan DSF	6.00	6.00
Total 102300 · Investments	2,552,845.57	2,082,498.50
Total Checking/Savings	2,672,070.03	2,230,264.10
Accounts Receivable		
120000 · Accounts Receivable-BCSD		
120300 · A/R Hartsburg	1,861.64	895.03
120600 · A/R Rocheport	153.00	155.90
121200 · A/R Sturgeon	4,327.26	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	5,304.84	5,904.84
Total 121910 · Time Payment of Connection Fees	5,304.84	5,904.84
121915 · Reimburse Engineering Fees	0.00	427.50
121900 · A/R Misc. - Other	474.21	474.21
Total 121900 · A/R Misc.	8,579.05	9,606.55
Total 120000 · Accounts Receivable-BCSD	14,920.95	10,657.48
122000 · A/R Boone Electric	289,177.92	290,925.56
122500 · Provision for Doubtful Accounts	(40,643.71)	(39,631.10)
Total Accounts Receivable	263,455.16	261,951.94
Other Current Assets		
140000 · Prepaid Expenses		
140400 · Prepaid Insurance	56,898.33	44,900.47
140800 · Prepaid Step & Grinder Pumps	15,966.04	21,869.74
Total 140000 · Prepaid Expenses	72,864.37	66,770.21
Total Other Current Assets	72,864.37	66,770.21
Total Current Assets	3,008,389.56	2,558,986.25
Fixed Assets		
160100 · Work in Progress		
160080 · Equipment Build in Process	266,048.00	0.00
160081 · Parking Lot Replacement HQ 2022	13,402.17	0.00
160090 · Midway Area Facility Plan	44,995.00	0.00
160101 · Water's Edge Sewer Improvements	80,451.26	1,972.50
160103 · Cedar Gate Interceptor	54,589.98	54,589.98
160104 · Rlgnwd WW,Brwn St, Rchdsn Acre		
160155 · Rollingwood WWTP Improvements	19,180.94	19,180.94
160104 · Rlgnwd WW,Brwn St, Rchdsn Acre - Other	243,999.53	239,273.28

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Total 160104 · Rlgnwd WW,Brwn St, Rchdsn Acre	263,180.47	258,454.22
160105 · WWTP & PS Upgrades		
160106 · Shalimar Gardens Upgrade	171,962.26	52,322.84
160105 · WWTP & PS Upgrades - Other	31,816.99	31,816.99
Total 160105 · WWTP & PS Upgrades	203,779.25	84,139.83
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	47,868.30	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	1,191,554.86	727,526.94
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	31,356,267.33
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	(43,056.14)	(39,375.38)
170300 · Accum Depr-Machinery & Equip	(535,011.79)	(506,657.36)
170400 · Accum Depr-Buildings		
170410 · Accum Depr-Building Additions	(32,204.25)	(31,070.97)
171000 · Accum Depr-Driveway	(8,579.66)	(8,579.66)
171100 · Accum Depr-Floor	(5,818.75)	(5,607.79)
170400 · Accum Depr-Buildings - Other	(125,000.00)	(125,000.00)
Total 170400 · Accum Depr-Buildings	(171,602.66)	(170,258.42)
170600 · Accum Depr-Vehicles	(358,858.95)	(321,376.25)
170700 · Accum Depr-Treatment Facilities	(5,321,232.72)	(4,697,269.02)
170800 · Accum Depr-Coll. System	(9,429,384.11)	(8,794,007.58)
Total 170000 · Accumulated Depreciation	(15,859,146.37)	(14,528,944.01)
Total Fixed Assets	31,400,756.76	31,203,760.91
TOTAL ASSETS	34,409,146.32	33,762,747.16
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Liabilities		
Current Liabilities		
Accounts Payable		
2000 · *Accounts Payable	386,982.63	147,596.14
Total Accounts Payable	386,982.63	147,596.14
Other Current Liabilities		
202000 · Accounts Payable		
202300 · Accrued Vacation	61,673.31	69,700.96
202600 · Accrued Payroll	28,875.60	28,193.77
212000 · Deferred Revenue	136,910.64	137,939.74
213000 · A/P City of Hartsburg	3,662.61	2,356.24
213100 · A/P City of Rocheport		
213102 · Rocheport Trash Fees	1,590.48	1,512.00
Total 213100 · A/P City of Rocheport	1,590.48	1,512.00
214000 · A/P Boone Electric	0.00	(1,142.36)

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217002 · SRF Series Accru Int Payable	39,625.00	53,973.76
217003 · SRF Accru Int Payable S&D	45,682.25	0.00
218000 · SRF Issuance Premium	31,191.92	39,016.74
219000 · SRF Taxes Payable	1,273.28	22,661.46
Total 202000 · Accounts Payable	350,485.09	354,212.31
Total Other Current Liabilities	350,485.09	354,212.31
Total Current Liabilities	737,467.72	501,808.45
Long Term Liabilities		
242000 · Bonds Issued		
242001 · SRF Bond Payable	14,503,600.00	15,669,900.00
242002 · Rocheport WWTP Improvements	7,000.00	7,700.00
Total 242000 · Bonds Issued	14,510,600.00	15,677,600.00
243000 · Lease Purchase Agreements		
243010 · 2019 Dump Truck	58,659.65	77,246.97
243020 · 2021 Sewer Jet & Chassis	266,048.00	0.00
Total 243000 · Lease Purchase Agreements	324,707.65	77,246.97
Total Long Term Liabilities	14,835,307.65	15,754,846.97
Total Liabilities	15,572,775.37	16,256,655.42
Equity		
291000 · Donated Capital	14,802,626.75	13,805,489.80
295000 · Retained Earnings	3,903,937.00	3,591,385.58
3999 · Prior Period AR Correction	(8,518.31)	(8,518.31)
Net Income	138,325.51	117,734.67
Total Equity	18,836,370.95	17,506,091.74
TOTAL LIABILITIES & EQUITY	34,409,146.32	33,762,747.16