

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

	Jun 30, 22	Jun 30, 21
ASSETS		
Current Assets		
Checking/Savings		
102100 · Checking Account	70,536.85	64,015.23
102200 · Petty Cash Fund	50.00	50.00
102300 · Investments	2,679,986.50	2,229,126.47
Total Checking/Savings	2,750,573.35	2,293,191.70
Accounts Receivable		
120000 · Accounts Receivable-BCSD	33,651.73	13,149.58
122000 · A/R Boone Electric	297,140.50	282,675.02
122500 · Provision for Doubtful Accounts	(41,577.32)	(40,403.34)
Total Accounts Receivable	289,214.91	255,421.26
Other Current Assets		
140000 · Prepaid Expenses	65,415.56	56,613.28
1499 · Undeposited Funds	0.00	895.03
Total Other Current Assets	65,415.56	57,508.31
Total Current Assets	3,105,203.82	2,606,121.27
Fixed Assets		
160100 · Work in Progress	1,204,639.32	747,767.86
160200 · F/A Furniture and Fixtures	45,780.06	45,780.06
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	(15,967,325.24)	(14,638,156.14)
Total Fixed Assets	31,305,662.35	31,116,112.32
TOTAL ASSETS	34,410,866.17	33,722,233.59
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · *Accounts Payable	398,237.83	57,219.04
Total Accounts Payable	398,237.83	57,219.04
Other Current Liabilities		
202000 · Accounts Payable	399,439.11	453,181.25
Total Other Current Liabilities	399,439.11	453,181.25
Total Current Liabilities	797,676.94	510,400.29
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	15,632,984.59	16,265,247.26
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)

07/14/22

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	<u>Jun 30, 22</u>	<u>Jun 30, 21</u>
Net Income	79,836.14	68,629.26
Total Equity	18,777,881.58	17,456,986.33
TOTAL LIABILITIES & EQUITY	<u>34,410,866.17</u>	<u>33,722,233.59</u>

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	Jun 30, 22	Jun 30, 21
ASSETS		
Current Assets		
Checking/Savings		
102100 · Checking Account	70,536.85	64,015.23
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	1,258,321.49	1,089,878.18
Total 102400 · General Fund Investments	1,939,023.41	1,411,062.90
102600 · SRF Series Principal	180,400.06	167,516.17
102700 · SRF Series Rebate Fund	1,273.54	22,465.28
102800 · SRF Series Interest Account	12,801.18	86,191.97
103401 · SRF Direct Loan Principal	453,464.05	442,508.54
103402 · SRF Direct Loan Interest	93,018.26	99,375.61
103403 · SRF Direct Loan DSF	6.00	6.00
Total 102300 · Investments	2,679,986.50	2,229,126.47
Total Checking/Savings	2,750,573.35	2,293,191.70
Accounts Receivable		
120000 · Accounts Receivable-BCSD		
120200 · A/R Ashland	10,116.86	0.00
120300 · A/R Hartsburg	1,861.64	895.03
120600 · A/R Rocheport	158.73	155.57
120800 · A/R Midway Arms	4,303.52	0.00
120900 · A/R Hallsville	0.00	693.45
121200 · A/R Sturgeon	3,481.93	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	5,254.84	5,854.84
Total 121910 · Time Payment of Connection Fees	5,254.84	5,854.84
121915 · Reimburse Engineering Fees	5,200.00	1,682.50
121900 · A/R Misc. - Other	474.21	1,068.19
Total 121900 · A/R Misc.	13,729.05	11,405.53
Total 120000 · Accounts Receivable-BCSD	33,651.73	13,149.58
122000 · A/R Boone Electric	297,140.50	282,675.02
122500 · Provision for Doubtful Accounts	(41,577.32)	(40,403.34)
Total Accounts Receivable	289,214.91	255,421.26
Other Current Assets		
140000 · Prepaid Expenses		
140400 · Prepaid Insurance	49,718.02	39,194.35
140800 · Prepaid Step & Grinder Pumps	15,697.54	17,418.93
Total 140000 · Prepaid Expenses	65,415.56	56,613.28
1499 · Undeposited Funds	0.00	895.03
Total Other Current Assets	65,415.56	57,508.31
Total Current Assets	3,105,203.82	2,606,121.27
Fixed Assets		
160100 · Work in Progress		
160080 · Equipment Build in Process	266,048.00	0.00
160081 · Parking Lot Replacement HQ 2022	22,111.63	0.00
160090 · Midway Area Facility Plan	44,995.00	0.00
160101 · Water's Edge Sewer Improvements	83,508.76	1,972.50

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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	244,629.53	239,273.28
Total 160104 · Rlgnwd WW,Brwn St, Rchdsn Acre	263,810.47	258,454.22
160105 · WWTP & PS Upgrades		
160106 · Shalimar Gardens Upgrade	171,962.26	72,563.76
160105 · WWTP & PS Upgrades - Other	31,816.99	31,816.99
Total 160105 · WWTP & PS Upgrades	203,779.25	104,380.75
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	48,555.80	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	1,204,639.32	747,767.86
160200 · F/A Furniture and Fixtures	45,780.06	45,780.06
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	(43,297.30)	(39,713.20)
170300 · Accum Depr-Machinery & Equip	(537,023.32)	(509,014.40)
170400 · Accum Depr-Buildings		
170410 · Accum Depr-Building Additions	(32,298.69)	(31,165.41)
171000 · Accum Depr-Driveway	(8,579.66)	(8,579.66)
171100 · Accum Depr-Floor	(5,836.33)	(5,625.37)
170400 · Accum Depr-Buildings - Other	(125,000.00)	(125,000.00)
Total 170400 · Accum Depr-Buildings	(171,714.68)	(170,370.44)
170600 · Accum Depr-Vehicles	(358,858.95)	(324,933.75)
170700 · Accum Depr-Treatment Facilities	(5,373,766.57)	(4,747,302.87)
170800 · Accum Depr-Coll. System	(9,482,664.42)	(8,846,821.48)
Total 170000 · Accumulated Depreciation	(15,967,325.24)	(14,638,156.14)
Total Fixed Assets	31,305,662.35	31,116,112.32
TOTAL ASSETS	34,410,866.17	33,722,233.59
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
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2000 · *Accounts Payable	398,237.83	57,219.04
Total Accounts Payable	398,237.83	57,219.04
Other Current Liabilities		
202000 · Accounts Payable		
202300 · Accrued Vacation	61,673.31	69,700.96
202600 · Accrued Payroll	28,875.60	28,193.77
203000 · A/P Retirement (EMPER)	0.02	0.00
212000 · Deferred Revenue	136,910.64	137,939.74
213000 · A/P City of Hartsburg	3,963.22	2,384.99

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213100 · A/P City of Rocheport		
213102 · Rocheport Trash Fees	1,619.48	1,526.40
Total 213100 · A/P City of Rocheport	1,619.48	1,526.40
217002 · SRF Series Accru Int Payable	39,625.00	37,177.43
217003 · SRF Accru Int Payable S&D	94,306.64	114,579.76
218000 · SRF Issuance Premium	31,191.92	39,016.74
219000 · SRF Taxes Payable	1,273.28	22,661.46
Total 202000 · Accounts Payable	399,439.11	453,181.25
Total Other Current Liabilities	399,439.11	453,181.25
Total Current Liabilities	797,676.94	510,400.29
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	15,632,984.59	16,265,247.26
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	79,836.14	68,629.26
Total Equity	18,777,881.58	17,456,986.33
TOTAL LIABILITIES & EQUITY	34,410,866.17	33,722,233.59