

Boone County Regional Sewer District

Balance Sheet

As of October 31, 2022

	TOTAL	
	AS OF OCT 31, 2022	AS OF OCT 31, 2021 (PY)
ASSETS		
Current Assets		
Bank Accounts		
102100 Checking Account	142,449.76	169,843.12
102200 Petty Cash Fund	50.00	50.00
102300 Investments		
102400 General Fund Investments (MMKT)	1,696,055.33	1,382,982.45
102460 SRF Refund	56,994.00	
102900 SRF O & M Acct	272,605.42	256,600.72
103000 SRF Replacement Acct	142,048.50	64,584.00
Total 102400 General Fund Investments (MMKT)	2,167,703.25	1,704,167.17
102600 SRF Series Principal	150,931.90	200,846.08
102700 SRF Series Rebate Fund	1,278.67	1,273.28
102800 SRF Series Interest Account	7,739.41	9,816.13
103401 SRF Direct Loan Principal	163,358.24	224,404.04
103402 SRF Direct Loan Interest	45,399.60	48,109.55
103403 SRF Direct Loan DSF	6.00	6.00
Total 102300 Investments	2,536,417.07	2,188,622.25
Total Bank Accounts	\$2,678,916.83	\$2,358,515.37
Accounts Receivable		
120000 Accounts Receivable-BCSD		
120200 A/R Ashland	10,116.86	
120300 A/R Hartsburg	930.82	895.03
120600 A/R Rocheport	157.56	151.28
120800 A/R Midway Arms	11,619.13	5,263.68
121200 A/R Sturgeon	9,904.58	6,765.45
121700 A/R Series Loan	0.00	87,201.07
121900 A/R Misc.	474.21	474.21
121905 Sunrise Estates Top hat Repair	0.00	2,800.00
121910 Time Payment of Connection Fees	0.00	0.00
121920 Roberts - Hinton Tract 2	5,054.84	5,654.84
Total 121910 Time Payment of Connection Fees	5,054.84	5,654.84
Total 121900 A/R Misc.	5,529.05	8,929.05
Total 120000 Accounts Receivable-BCSD	38,258.00	109,205.56
122000 A/R Boone Electric	312,932.68	318,510.23
122500 Provision for Doubtful Accounts	-42,465.92	-41,427.09
Total Accounts Receivable	\$308,724.76	\$386,288.70

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Other Current Assets		
140000 Prepaid Expenses	0.00	0.00
140400 Prepaid Insurance	24,715.98	15,353.87
140800 Prepaid Step & Grinder Pumps	5,606.20	5,125.68
Total 140000 Prepaid Expenses	30,322.18	20,479.55
Total Other Current Assets	\$30,322.18	\$20,479.55
Total Current Assets	\$3,017,963.77	\$2,765,283.62
Fixed Assets		
160100 Work in Progress		
160090 Midway Area Facility Plan	51,115.00	
160101 Water's Edge Sewer Improvements	93,607.57	6,172.48
160103 Cedar Gate Interceptor	54,589.98	54,589.98
160104 Rlgnwd WW,Brwn St, Rchdsn Acre	250,784.53	239,273.28
160155 Rollingwood WWTP Improvements	24,903.44	19,180.94
Total 160104 Rlgnwd WW,Brwn St, Rchdsn Acre	275,687.97	258,454.22
160105 WWTP & PS Upgrades	31,816.99	31,816.99
160106 Shalimar Gardens Upgrade	171,962.26	83,588.46
Total 160105 WWTP & PS Upgrades	203,779.25	115,405.45
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
Total 160100 Work in Progress	944,576.00	698,281.82
160200 F/A Furniture and Fixtures	45,780.06	45,780.06
160300 F/A Machinery & Equip	967,725.58	701,677.74
160400 F/A Buildings	181,128.21	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	12,784,958.08
160800 F/A Collection Systems	31,753,404.28	31,432,469.28
161000 F/A Driveway Improvement	8,579.66	8,579.66
161100 F/A Building Addition	6,327.07	6,327.07

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170000 Accumulated Depreciation		
170200 Accum Depr-Furniture & Fixtures	-44,261.94	-41,101.22
170300 Accum Depr-Machinery & Equip	-547,286.50	-519,521.06
170400 Accum Depr-Buildings	-125,000.00	-125,000.00
170410 Accum Depr-Building Additions	-32,676.45	-31,543.17
171000 Accum Depr-Driveway	-8,702.59	-8,579.66
171100 Accum Depr-Floor	-5,906.65	-5,695.69
Total 170400 Accum Depr-Buildings	-172,285.69	-170,818.52
170600 Accum Depr-Vehicles	-371,769.11	-335,606.25
170700 Accum Depr-Treatment Facilities	-5,583,901.97	-4,953,495.77
170800 Accum Depr-Coll. System	-9,695,785.66	-9,058,458.08
Total 170000 Accumulated Depreciation	-16,415,290.87	-15,079,000.90
Total Fixed Assets	\$30,885,809.45	\$31,366,694.19
TOTAL ASSETS	\$33,903,773.22	\$34,131,977.81
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 *Accounts Payable	99,928.69	137,124.55
Total Accounts Payable	\$99,928.69	\$137,124.55
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
210000 A/P All Others	2,468.65	0.00
212000 Deferred Revenue	136,910.64	137,939.74
213000 A/P City of Hartsburg	4,279.39	3,134.22
213100 A/P City of Rocheport		
213102 Rocheport Trash Fees	1,487.60	1,587.00
Total 213100 A/P City of Rocheport	1,487.60	1,587.00
214000 A/P Boone Electric	-250.71	0.00
217002 SRF Series Accru Int Payable	39,625.00	37,177.43
217003 SRF Accru Int Payable S&D	67,132.38	9,578.82
218000 SRF Issuance Premium	31,191.92	39,016.74
219000 SRF Taxes Payable	1,273.28	22,661.46
Total 202000 Accounts Payable	374,667.08	348,990.14
Total Other Current Liabilities	\$374,667.08	\$348,990.14
Total Current Liabilities	\$474,595.77	\$486,114.69

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Long-Term Liabilities		
242000 Bonds Issued		
242001 SRF Bond Payable	14,114,200.00	15,167,400.00
242002 Rocheport WWTP Improvements	7,000.00	7,700.00
Total 242000 Bonds Issued	14,121,200.00	15,175,100.00
243000 Lease Purchase Agreements		
243010 2019 Dump Truck	58,659.65	77,246.97
243020 2021 Sewer Jet & Chassis	266,048.00	
Total 243000 Lease Purchase Agreements	324,707.65	77,246.97
Total Long-Term Liabilities	\$14,445,907.65	\$15,252,346.97
Total Liabilities	\$14,920,503.42	\$15,738,461.66
Equity		
291000 Donated Capital	14,802,626.75	14,481,691.75
295000 Retained Earnings	3,903,220.48	3,590,669.06
3999 Prior Period AR Correction	-8,518.31	-8,518.31
Net Income	285,940.88	329,673.65
Total Equity	\$18,983,269.80	\$18,393,516.15
TOTAL LIABILITIES AND EQUITY	\$33,903,773.22	\$34,131,977.81