

Boone County Regional Sewer District

Balance Sheet

As of January 31, 2023

	TOTAL		
	AS OF JAN 31, 2023	AS OF JAN 31, 2022 (PP)	% CHANGE
ASSETS			
Current Assets			
Bank Accounts			
102100 Checking Account	148,297.31	234,572.69	-36.78 %
102200 Petty Cash Fund	50.00	50.00	0.00 %
102300 Investments	2,327,892.22	1,974,365.81	17.91 %
Total Bank Accounts	\$2,476,239.53	\$2,208,988.50	12.10 %
Accounts Receivable			
120000 Accounts Receivable-BCSD	45,399.83	12,909.03	251.69 %
122000 A/R Boone Electric	303,753.20	267,020.82	13.76 %
122500 Provision for Doubtful Accounts	-44,180.68	-37,856.64	-16.71 %
122700 A/R Project Cost Share	0.00	0.00	
Total Accounts Receivable	\$304,972.35	\$242,073.21	25.98 %
Other Current Assets			
140000 Prepaid Expenses	91,000.59	51,055.91	78.24 %
1499 Undeposited Funds	0.00	0.00	
Total Other Current Assets	\$91,000.59	\$51,055.91	78.24 %
Total Current Assets	\$2,872,212.47	\$2,502,117.62	14.79 %
Fixed Assets			
160100 Work in Progress	966,462.25	839,769.38	15.09 %
160200 F/A Furniture and Fixtures	45,780.06	45,780.06	0.00 %
160300 F/A Machinery & Equip	984,615.36	967,725.58	1.75 %
160400 F/A Buildings	181,128.21	159,000.00	13.92 %
160500 F/A Land	94,135.48	94,135.48	0.00 %
160600 F/A Vehicles	514,485.90	514,485.90	0.00 %
160700 F/A Treatment Facilities	12,974,901.98	12,784,958.08	1.49 %
160800 F/A Collection Systems	31,811,107.23	31,462,147.28	1.11 %
161000 F/A Driveway Improvement	8,579.66	8,579.66	0.00 %
161100 F/A Building Addition	6,327.07	6,327.07	0.00 %
170000 Accumulated Depreciation	-16,754,489.52	-15,414,491.57	-8.69 %
Total Fixed Assets	\$30,833,033.68	\$31,468,416.92	-2.02 %
TOTAL ASSETS	\$33,705,246.15	\$33,970,534.54	-0.78 %

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LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 *Accounts Payable	24,679.26	422,006.61	-94.15 %
Total Accounts Payable	\$24,679.26	\$422,006.61	-94.15 %
Other Current Liabilities			
202000 Accounts Payable	359,133.12	295,004.21	21.74 %
212500 Deferred Connection Fees	0.00	0.00	
Total Other Current Liabilities	\$359,133.12	\$295,004.21	21.74 %
Total Current Liabilities	\$383,812.38	\$717,010.82	-46.47 %
Long-Term Liabilities			
220000 Mortgage - Building BEC	0.00	0.00	
242000 Bonds Issued	13,663,400.00	14,511,300.00	-5.84 %
243000 Lease Purchase Agreements	253,531.51	324,707.65	-21.92 %
244000 Fairway Meadows NID	0.00	0.00	
245000 Meadow Lake Debt	0.00	0.00	
248000 Crestwood Hills Debt	0.00	0.00	
250000 City of Columbia Connect Fees	0.00	0.00	
Total Long-Term Liabilities	\$13,916,931.51	\$14,836,007.65	-6.19 %
Total Liabilities	\$14,300,743.89	\$15,553,018.47	-8.05 %
Equity			
291000 Donated Capital	15,050,273.60	14,511,369.75	3.71 %
295000 Retained Earnings	4,274,415.84	3,914,664.63	9.19 %
3000 Opening Bal Equity	0.00	0.00	
3999 Prior Period AR Correction	-8,518.31	-8,518.31	0.00 %
Net Income	88,331.13		
Total Equity	\$19,404,502.26	\$18,417,516.07	5.36 %
TOTAL LIABILITIES AND EQUITY	\$33,705,246.15	\$33,970,534.54	-0.78 %