

Boone County Regional Sewer District

Balance Sheet

As of September 30, 2023

	TOTAL			
	AS OF SEP 30, 2023	AS OF SEP 30, 2022 (PP)	CHANGE	% CHANGE
ASSETS				
Current Assets				
Bank Accounts				
102100 Checking Account	665,778.25	98,385.17	567,393.08	576.71 %
102200 Petty Cash Fund	50.00	50.00	0.00	0.00 %
102300 Investments	2,656,460.83	2,568,261.45	88,199.38	3.43 %
Total Bank Accounts	\$3,322,289.08	\$2,666,696.62	\$655,592.46	24.58 %
Accounts Receivable				
120000 Accounts Receivable-BCSD	79,776.43	47,782.79	31,993.64	66.96 %
122000 A/R Boone Electric	328,676.13	321,299.46	7,376.67	2.30 %
122500 Provision for Doubtful Accounts	-31,711.47	-42,311.24	10,599.77	25.05 %
Total Accounts Receivable	\$376,741.09	\$326,771.01	\$49,970.08	15.29 %
Other Current Assets				
140000 Prepaid Expenses	49,685.01	30,320.07	19,364.94	63.87 %
1499 Undeposited Funds	0.00	0.00	0.00	
Total Other Current Assets	\$49,685.01	\$30,320.07	\$19,364.94	63.87 %
Total Current Assets	\$3,748,715.18	\$3,023,787.70	\$724,927.48	23.97 %
Fixed Assets				
160100 Work in Progress	971,958.45	969,503.21	2,455.24	0.25 %
160200 F/A Furniture and Fixtures	50,253.17	45,780.06	4,473.11	9.77 %
160300 F/A Machinery & Equip	729,449.32	984,615.36	-255,166.04	-25.92 %
160400 F/A Buildings	181,128.21	159,000.00	22,128.21	13.92 %
160500 F/A Land	88,135.48	94,135.48	-6,000.00	-6.37 %
160600 F/A Vehicles	559,971.90	514,485.90	45,486.00	8.84 %
160700 F/A Treatment Facilities	12,974,901.98	12,784,958.08	189,943.90	1.49 %
160800 F/A Collection Systems	31,993,107.23	31,753,404.28	239,702.95	0.75 %
161000 F/A Driveway Improvement	8,579.66	8,579.66	0.00	0.00 %
161100 F/A Building Addition	6,327.07	6,327.07	0.00	0.00 %
170000 Accumulated Depreciation	-17,362,289.48	-16,301,544.47	-1,060,745.01	-6.51 %
Total Fixed Assets	\$30,201,522.99	\$31,019,244.63	\$ -817,721.64	-2.64 %
TOTAL ASSETS	\$33,950,238.17	\$34,043,032.33	\$ -92,794.16	-0.27 %

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	TOTAL			
	AS OF SEP 30, 2023	AS OF SEP 30, 2022 (PP)	CHANGE	% CHANGE
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	118,725.51	385,815.61	-267,090.10	-69.23 %
Total Accounts Payable	\$118,725.51	\$385,815.61	\$ -267,090.10	-69.23 %
Credit Cards				
212700 Credit Cards	7,467.52		7,467.52	
Total Credit Cards	\$7,467.52	\$0.00	\$7,467.52	0.00%
Other Current Liabilities				
202000 Accounts Payable	375,369.14	370,732.80	4,636.34	1.25 %
212500 Deferred Connection Fees	0.00	0.00	0.00	
Total Other Current Liabilities	\$375,369.14	\$370,732.80	\$4,636.34	1.25 %
Total Current Liabilities	\$501,562.17	\$756,548.41	\$ -254,986.24	-33.70 %
Long-Term Liabilities				
220000 Mortgage - Building BEC	0.00	0.00	0.00	
242000 Bonds Issued	13,289,100.00	14,121,200.00	-832,100.00	-5.89 %
243000 Lease Purchase Agreements	267,451.51	324,707.65	-57,256.14	-17.63 %
244000 Fairway Meadows NID	0.00	0.00	0.00	
245000 Meadow Lake Debt	0.00	0.00	0.00	
248000 Crestwood Hills Debt	0.00	0.00	0.00	
250000 City of Columbia Connect Fees	0.00	0.00	0.00	
Total Long-Term Liabilities	\$13,556,551.51	\$14,445,907.65	\$ -889,356.14	-6.16 %
Total Liabilities	\$14,058,113.68	\$15,202,456.06	\$ -1,144,342.38	-7.53 %
Equity				
291000 Donated Capital	15,232,273.60	14,802,626.75	429,646.85	2.90 %
295000 Retained Earnings	4,318,842.07	4,046,467.83	272,374.24	6.73 %
3000 Opening Bal Equity	0.00	0.00	0.00	
3999 Prior Period AR Correction	-8,518.31	-8,518.31	0.00	0.00 %
Net Income	349,527.13		349,527.13	
Total Equity	\$19,892,124.49	\$18,840,576.27	\$1,051,548.22	5.58 %
TOTAL LIABILITIES AND EQUITY	\$33,950,238.17	\$34,043,032.33	\$ -92,794.16	-0.27 %