

# Boone County Regional Sewer District

Budget vs. Actuals: FY\_2022 - FY22 P&L

January - September, 2022

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
<b>Income</b>			
401000 Customer Fees			
401100 User Fees	3,730,715.85	3,651,912.00	102.16 %
401200 Late Penalty Charge	13,636.59	13,729.50	99.32 %
401300 Connection Fees	49,075.00	45,000.00	109.06 %
401400 Inspection Fees	4,270.00	3,000.01	142.33 %
401500 Contracted Services	1,927.09	43,500.01	4.43 %
401501 Service Calls	23,784.17		
401505 C/S Hartsburg	8,377.38		
401506 C/S Rocheport Billing	1,277.57		
401510 C/S Sturgeon	31,337.37		
401520 C/S Ashland	40,467.44		
<b>Total 401500 Contracted Services</b>	<b>107,171.02</b>	<b>43,500.01</b>	<b>246.37 %</b>
<b>Total 401000 Customer Fees</b>	<b>3,904,868.46</b>	<b>3,757,141.52</b>	<b>103.93 %</b>
415000 Interest Income			
415300 Interest Inc-MMkt	22,762.11	2,313.00	984.09 %
415500 Interest Inc-Cking	1,579.87	315.00	501.55 %
415700 Interest Inc-SRF	841.21	0.00	
<b>Total 415000 Interest Income</b>	<b>25,183.19</b>	<b>2,628.00</b>	<b>958.26 %</b>
498000 Miscellaneous Income	14,969.27	0.00	
Services	1,600.00		
<b>Total Income</b>	<b>\$3,946,620.92</b>	<b>\$3,759,769.52</b>	<b>104.97 %</b>
<b>GROSS PROFIT</b>	<b>\$3,946,620.92</b>	<b>\$3,759,769.52</b>	<b>104.97 %</b>
<b>Expenses</b>			
501000 Personnel Expenses			
501110 Salary - Administrative	212,344.99	221,681.25	95.79 %
501120 Overtime - Administrative	3,897.44	3,325.50	117.20 %
501210 Salary - Operations	423,026.40	455,332.50	92.90 %
501220 Overtime - Operations	29,394.26	22,766.99	129.11 %
501230 Standby Compensation	17,612.40	16,545.01	106.45 %
501235 Shift Differential	936.00	937.49	99.84 %
501240 Salary - Temporary		3,749.99	
501300 Uniform - Safety Gear	5,012.92	8,175.01	61.32 %
501400 FICA - Employer	56,319.20	57,393.76	98.13 %
501500 Worker's Compensation	22,703.82	18,075.01	125.61 %
501600 Medical Insurance	80,434.39	95,357.25	84.35 %
501650 Life Insurance	1,208.50	1,395.00	86.63 %
501700 Dental Insurance	5,309.01	4,183.51	126.90 %
501800 Long Term Disability	2,604.45	2,866.50	90.86 %
501900 Retirement - BCRSD Contribution	47,378.56	47,135.25	100.52 %
502100 Employee Assistance Program		187.51	
502200 Safety Incentive Expense		450.00	

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	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
<b>Total 501000 Personnel Expenses</b>	<b>908,182.34</b>	<b>959,557.53</b>	<b>94.65 %</b>
520000 Materials & Supplies			
520100 Postage	3,119.93	2,624.99	118.85 %
520300 Office Supplies	1,914.48	2,624.99	72.93 %
520600 Printing & Duplicating	1,298.94	750.01	173.19 %
520900 Computer Supplies	210.85	750.01	28.11 %
<b>Total 520000 Materials &amp; Supplies</b>	<b>6,544.20</b>	<b>6,750.00</b>	<b>96.95 %</b>
530000 Bond Issuance & Admin Fees			
532000 SRF Bond Issuance Exp S&D	83,139.21	72,371.25	114.88 %
535000 Rocheport Loan Admin Fee	38.50	34.51	111.56 %
<b>Total 530000 Bond Issuance &amp; Admin Fees</b>	<b>83,177.71</b>	<b>72,405.76</b>	<b>114.88 %</b>
540000 Dues, Training, Seminars			
540200 Dues	3,836.50	4,035.01	95.08 %
540400 Seminars	961.91	3,749.99	25.65 %
540600 Training	6,568.71	6,449.99	101.84 %
<b>Total 540000 Dues, Training, Seminars</b>	<b>11,367.12</b>	<b>14,234.99</b>	<b>79.85 %</b>
545000 Utilities			
545100 Telephone - Communications			
545110 Cellular & Paging Monthly Fees	11,630.98	6,750.00	172.31 %
545115 Cell Phones, iPads, Pagers	2,326.46	1,499.99	155.10 %
545120 Land lines - Office, Alarms	10,202.62	9,750.01	104.64 %
545130 Facility Alarm Fees	5,078.14	4,125.01	123.11 %
545140 Rocky Fork WWTP Internet	934.82	937.49	99.72 %
<b>Total 545100 Telephone - Communications</b>	<b>30,173.02</b>	<b>23,062.50</b>	<b>130.83 %</b>
545200 Utilities Systems			
545201 Systems Electric	108,739.95	116,249.99	93.54 %
545203 Systems Natural Gas	3,817.84	2,624.99	145.44 %
545205 Systems - Water	1,400.13	1,875.01	74.67 %
545210 Systems - Trash	423.00	637.51	66.35 %
<b>Total 545200 Utilities Systems</b>	<b>114,380.92</b>	<b>121,387.50</b>	<b>94.23 %</b>
545500 Utilities Building			
545501 Building - Electric	1,727.24	1,987.51	86.90 %
545505 Building - Water & Sewer	335.39	374.99	89.44 %
545507 Building Trash	1,139.22	1,162.49	98.00 %
545509 Building - Natural Gas	1,012.31	1,499.99	67.49 %
<b>Total 545500 Utilities Building</b>	<b>4,214.16</b>	<b>5,024.98</b>	<b>83.86 %</b>
<b>Total 545000 Utilities</b>	<b>148,768.10</b>	<b>149,474.98</b>	<b>99.53 %</b>
550000 Equipment Expenses			
550100 Gasoline	33,025.29	28,875.01	114.37 %
550300 Mileage	61.78	225.00	27.46 %
550400 Vehicle & Equip Repairs & Maint	23,987.03	18,750.01	127.93 %

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550500 Computer Repairs & Maintenance	3,506.27		
<b>Total 550000 Equipment Expenses</b>	<b>60,580.37</b>	<b>47,850.02</b>	<b>126.60 %</b>
550700 Systems Repairs and Maintenance			
550705 Shop Supplies	4,905.83	9,000.00	54.51 %
550710 Treatment Costs			
550711 Equipment Rental WWTP	1,369.62	1,875.01	73.05 %
550713 Lab Supplies	7,751.82	5,625.00	137.81 %
550714 Chemicals	2,855.36	3,375.00	84.60 %
550715 Sludge Disposal	143,924.28	37,499.99	383.80 %
550720 Sludge Dewatering Supplies	14,996.01		
<b>Total 550715 Sludge Disposal</b>	<b>158,920.29</b>	<b>37,499.99</b>	<b>423.79 %</b>
550716 Lab Analysis	8,099.52	9,000.00	89.99 %
550718 Equipment Replacemnt-treatmnt	24,911.14	45,000.00	55.36 %
550719 Construction & Materials -Trtmt	8,830.41	4,500.00	196.23 %
<b>Total 550710 Treatment Costs</b>	<b>212,738.16</b>	<b>106,875.00</b>	<b>199.05 %</b>
550750 Collection Systems			
550751 Equipment Rental Collection Sys	1,640.58	3,749.99	43.75 %
550753 Locates - MO One Call	3,879.51	3,749.99	103.45 %
550754 Pressurized System Parts, Pumps	29,903.02	63,750.01	46.91 %
550756 Equipment Replacemnt-Collection	17,173.48	22,500.00	76.33 %
550758 Construction & Mat-Collection	10,397.47	14,999.99	69.32 %
550759 Back-up Rehabilitation		18,000.00	
<b>Total 550750 Collection Systems</b>	<b>62,994.06</b>	<b>126,749.98</b>	<b>49.70 %</b>
<b>Total 550700 Systems Repairs and Maintenance</b>	<b>280,638.05</b>	<b>242,624.98</b>	<b>115.67 %</b>
551000 Wholesale Treatment	768,289.40	784,216.49	97.97 %
552000 Headquarters Repair & Maint	6,519.91	13,874.99	46.99 %
560000 Contractual Services			
560100 Insurance	39,374.82	36,000.00	109.37 %
560300 Legal Fees			
560310 Legal Fees - General Counsel	53,325.00	85,500.00	62.37 %
560320 Legal Fees - Other	29,122.25	37,499.99	77.66 %
<b>Total 560300 Legal Fees</b>	<b>82,447.25</b>	<b>122,999.99</b>	<b>67.03 %</b>
560500 Engineering & Surveys	3,155.88	16,124.99	19.57 %
560700 Outside Services	58,263.55	4,725.00	1,233.09 %
560900 Land Rent	100.00	100.00	100.00 %
561500 Equipment Service Contracts	14,234.71	13,500.00	105.44 %
561700 Audit	9,800.00	7,349.99	133.33 %
561900 Answering Service	1,693.60	2,325.01	72.84 %
562100 Temporary Labor Services		3,749.99	
562200 Management Contract - County	4,168.16	3,749.99	111.15 %
562300 Computer Billing Services BEC	71,057.81	59,077.49	120.28 %
562400 Contract Service-GIS Developmnt	12,805.85	22,500.00	56.91 %

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562500 Contract Services - Finance	8,535.00	18,750.01	45.52 %
562700 Mowing Contract	31,623.60	30,000.01	105.41 %
<b>Total 560000 Contractual Services</b>	<b>337,260.23</b>	<b>340,952.47</b>	<b>98.92 %</b>
565000 Miscellaneous			
565100 Public Notices	135.10	1,499.99	9.01 %
565200 DNR Connection Fee	5,616.10	4,125.01	136.15 %
565300 Recording and Permit Fees	1,312.00	1,875.01	69.97 %
565400 Annual Meeting		150.00	
565500 Subscriptions	818.45	824.99	99.21 %
565600 Newsletter Expense	3,916.27	3,749.99	104.43 %
565601 Digital Newsletter	124.92	131.26	95.17 %
<b>Total 565600 Newsletter Expense</b>	<b>4,041.19</b>	<b>3,881.25</b>	<b>104.12 %</b>
565700 Administrative Expense	2,694.49	2,250.00	119.76 %
565800 Contingency		37,499.99	
565900 Bank Service Charges	1,267.64	1,125.00	112.68 %
<b>Total 565000 Miscellaneous</b>	<b>15,884.97</b>	<b>53,231.24</b>	<b>29.84 %</b>
566000 Bad Debt Write Off		26,249.99	
580000 Depreciation			
580200 Depreciation-Furniture & Fix	2,170.44	4,766.99	45.53 %
580300 Depreciation-Mach & Equip	18,103.77	46,951.51	38.56 %
580500 Depreciation-Bldg Add	849.96	849.74	100.03 %
580600 Depreciation-Vehicles	25,820.32	38,232.00	67.54 %
580700 Depreciation-Trmnt Plants	472,804.65	503,742.01	93.86 %
580800 Depreciation-Collection Systems	478,066.53	476,913.01	100.24 %
581100 Depreciation-Floor	158.22	158.26	99.97 %
<b>Total 580000 Depreciation</b>	<b>997,973.89</b>	<b>1,071,613.52</b>	<b>93.13 %</b>
585000 Interest Expense		128,128.66	
585200 Lease Purchase Int Exp		3,191.99	
585300 Rocheport Loan Int Exp	65.07	97.51	66.73 %
585500 SRF Interest Expense S&D	183,898.92	140,855.26	130.56 %
<b>Total 585000 Interest Expense</b>	<b>183,963.99</b>	<b>272,273.42</b>	<b>67.57 %</b>
<b>Total Expenses</b>	<b>\$3,809,150.28</b>	<b>\$4,055,310.38</b>	<b>93.93 %</b>
NET OPERATING INCOME	<b>\$137,470.64</b>	<b>\$ -295,540.86</b>	<b>-46.51 %</b>
Other Expenses			
850000 Other Expenses			
852000 Loss on Demolition of Plant		9,750.01	
<b>Total 850000 Other Expenses</b>		<b>9,750.01</b>	
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$9,750.01</b>	<b>0.00%</b>
NET OTHER INCOME	<b>\$0.00</b>	<b>\$ -9,750.01</b>	<b>0.00 %</b>
NET INCOME	<b>\$137,470.64</b>	<b>\$ -305,290.87</b>	<b>-45.03 %</b>

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