

# Boone County Regional Sewer District

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

January - December 2022

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
<b>Income</b>			
401000 Customer Fees			
401100 User Fees	4,998,311.48	4,869,216.00	102.65 %
401200 Late Penalty Charge	18,837.27	18,306.00	102.90 %
401300 Connection Fees	103,475.00	60,000.00	172.46 %
401400 Inspection Fees	5,670.00	4,000.00	141.75 %
401500 Contracted Services	124.00	58,000.00	0.21 %
401501 Service Calls	32,300.54		
401505 C/S Hartsburg	11,169.84		
401506 C/S Rocheport Billing	1,640.13		
401510 C/S Sturgeon	41,783.16		
401520 C/S Ashland	70,818.02		
401530 C/S Renick	4,344.52		
<b>Total 401500 Contracted Services</b>	<b>162,180.21</b>	<b>58,000.00</b>	<b>279.62 %</b>
<b>Total 401000 Customer Fees</b>	<b>5,288,473.96</b>	<b>5,009,522.00</b>	<b>105.57 %</b>
415000 Interest Income			
415300 Interest Inc-MMkt	46,085.20	3,084.00	1,494.33 %
415500 Interest Inc-Cking	3,486.50	420.00	830.12 %
415700 Interest Inc-SRF	2,992.23	0.00	
<b>Total 415000 Interest Income</b>	<b>52,563.93</b>	<b>3,504.00</b>	<b>1,500.11 %</b>
498000 Miscellaneous Income	15,322.27	0.00	
Services	8,000.00		
<b>Total Income</b>	<b>\$5,364,360.16</b>	<b>\$5,013,026.00</b>	<b>107.01 %</b>
<b>GROSS PROFIT</b>	<b>\$5,364,360.16</b>	<b>\$5,013,026.00</b>	<b>107.01 %</b>
<b>Expenses</b>			
501000 Personnel Expenses			
501110 Salary - Administrative	274,996.20	295,575.00	93.04 %
501120 Overtime - Administrative	5,540.79	4,434.00	124.96 %
501210 Salary - Operations	569,169.90	607,110.00	93.75 %
501220 Overtime - Operations	37,204.66	30,356.00	122.56 %
501230 Standby Compensation	22,625.80	22,060.00	102.56 %
501235 Shift Differential	1,224.00	1,250.00	97.92 %
501240 Salary - Temporary		5,000.00	
501300 Uniform - Safety Gear	7,237.63	10,900.00	66.40 %
501400 FICA - Employer	74,646.25	76,525.00	97.54 %
501500 Worker's Compensation	31,068.91	24,100.00	128.92 %
501600 Medical Insurance	110,261.38	127,143.00	86.72 %
501650 Life Insurance	1,649.30	1,860.00	88.67 %
501700 Dental Insurance	7,264.14	5,578.00	130.23 %
501800 Long Term Disability	3,571.85	3,822.00	93.46 %
501900 Retirement - BCRSD Contribution	62,042.06	62,847.00	98.72 %
502100 Employee Assistance Program		250.00	

Accrual Basis Monday, February 20, 2023 03:04 PM GMT-06:00

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January - December 2022

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
502200 Safety Incentive Expense		600.00	
<b>Total 501000 Personnel Expenses</b>	<b>1,208,502.87</b>	<b>1,279,410.00</b>	<b>94.46 %</b>
520000 Materials & Supplies			
520100 Postage	4,663.05	3,500.00	133.23 %
520300 Office Supplies	2,381.70	3,500.00	68.05 %
520600 Printing & Duplicating	1,342.62	1,000.00	134.26 %
520900 Computer Supplies	888.34	1,000.00	88.83 %
<b>Total 520000 Materials &amp; Supplies</b>	<b>9,275.71</b>	<b>9,000.00</b>	<b>103.06 %</b>
530000 Bond Issuance & Admin Fees			
532000 SRF Bond Issuance Exp S&D	83,139.21	96,495.00	86.16 %
535000 Rocheport Loan Admin Fee	38.50	46.00	83.70 %
<b>Total 530000 Bond Issuance &amp; Admin Fees</b>	<b>83,177.71</b>	<b>96,541.00</b>	<b>86.16 %</b>
540000 Dues, Training, Seminars			
540200 Dues	4,047.80	5,380.00	75.24 %
540400 Seminars	961.91	5,000.00	19.24 %
540600 Training	6,897.71	8,600.00	80.21 %
<b>Total 540000 Dues, Training, Seminars</b>	<b>11,907.42</b>	<b>18,980.00</b>	<b>62.74 %</b>
545000 Utilities			
545100 Telephone - Communications			
545110 Cellular & Paging Monthly Fees	15,636.26	9,000.00	173.74 %
545115 Cell Phones, iPads, Pagers	2,388.29	2,000.00	119.41 %
545120 Land lines - Office, Alarms	13,172.49	13,000.00	101.33 %
545130 Facility Alarm Fees	5,760.94	5,500.00	104.74 %
545140 Rocky Fork WWTP Internet	1,249.76	1,250.00	99.98 %
<b>Total 545100 Telephone - Communications</b>	<b>38,207.74</b>	<b>30,750.00</b>	<b>124.25 %</b>
545200 Utilities Systems			
545201 Systems Electric	144,308.03	155,000.00	93.10 %
545203 Systems Natural Gas	4,924.73	3,500.00	140.71 %
545205 Systems - Water	1,703.68	2,500.00	68.15 %
545210 Systems - Trash	564.00	850.00	66.35 %
<b>Total 545200 Utilities Systems</b>	<b>151,500.44</b>	<b>161,850.00</b>	<b>93.61 %</b>
545500 Utilities Building			
545501 Building - Electric	2,183.74	2,650.00	82.41 %
545505 Building - Water & Sewer	435.04	500.00	87.01 %
545507 Building Trash	1,518.96	1,550.00	98.00 %
545509 Building - Natural Gas	1,156.30	2,000.00	57.82 %
<b>Total 545500 Utilities Building</b>	<b>5,294.04</b>	<b>6,700.00</b>	<b>79.02 %</b>
<b>Total 545000 Utilities</b>	<b>195,002.22</b>	<b>199,300.00</b>	<b>97.84 %</b>
550000 Equipment Expenses			
550100 Gasoline	48,944.73	38,500.00	127.13 %
550300 Mileage	61.78	300.00	20.59 %

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550400 Vehicle & Equip Repairs & Maint	32,270.59	25,000.00	129.08 %
550500 Computer Repairs & Maintenance	3,506.27		
<b>Total 550000 Equipment Expenses</b>	<b>84,783.37</b>	<b>63,800.00</b>	<b>132.89 %</b>
550700 Systems Repairs and Maintenance			
550705 Shop Supplies	7,510.79	12,000.00	62.59 %
550710 Treatment Costs			
550711 Equipment Rental WWTP	1,598.28	2,500.00	63.93 %
550713 Lab Supplies	9,232.49	7,500.00	123.10 %
550714 Chemicals	2,855.36	4,500.00	63.45 %
550715 Sludge Disposal	147,226.13	50,000.00	294.45 %
550720 Sludge Dewatering Supplies	14,996.01		
<b>Total 550715 Sludge Disposal</b>	<b>162,222.14</b>	<b>50,000.00</b>	<b>324.44 %</b>
550716 Lab Analysis	11,239.52	12,000.00	93.66 %
550718 Equipment Replacemnt-treatmnt	34,388.20	60,000.00	57.31 %
550719 Construction & Materials -Trtmt	8,103.82	6,000.00	135.06 %
<b>Total 550710 Treatment Costs</b>	<b>229,639.81</b>	<b>142,500.00</b>	<b>161.15 %</b>
550750 Collection Systems			
550751 Equipment Rental Collection Sys	2,784.05	5,000.00	55.68 %
550753 Locates - MO One Call	5,115.80	5,000.00	102.32 %
550754 Pressurized System Parts, Pumps	36,451.03	85,000.00	42.88 %
550756 Equipment Replacemnt-Collection	29,506.67	30,000.00	98.36 %
550758 Construction & Mat-Collection	10,692.60	20,000.00	53.46 %
550759 Back-up Rehabilitation		24,000.00	
<b>Total 550750 Collection Systems</b>	<b>84,550.15</b>	<b>169,000.00</b>	<b>50.03 %</b>
<b>Total 550700 Systems Repairs and Maintenance</b>	<b>321,700.75</b>	<b>323,500.00</b>	<b>99.44 %</b>
551000 Wholesale Treatment	1,024,609.04	1,045,622.00	97.99 %
552000 Headquarters Repair & Maint	7,973.71	18,500.00	43.10 %
560000 Contractual Services			
560100 Insurance	52,499.76	48,000.00	109.37 %
560300 Legal Fees			
560310 Legal Fees - General Counsel	70,305.00	114,000.00	61.67 %
560320 Legal Fees - Other	30,040.25	50,000.00	60.08 %
<b>Total 560300 Legal Fees</b>	<b>100,345.25</b>	<b>164,000.00</b>	<b>61.19 %</b>
560500 Engineering & Surveys	7,540.88	21,500.00	35.07 %
560700 Outside Services	67,103.61	6,300.00	1,065.14 %
560900 Land Rent	100.00	100.00	100.00 %
561500 Equipment Service Contracts	15,507.86	18,000.00	86.15 %
561700 Audit	9,800.00	9,800.00	100.00 %
561900 Answering Service	2,666.80	3,100.00	86.03 %
562100 Temporary Labor Services		5,000.00	
562200 Management Contract - County	4,990.32	5,000.00	99.81 %
562300 Computer Billing Services BEC	95,253.00	78,770.00	120.93 %

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562400 Contract Service-GIS Developmnt	13,003.85	30,000.00	43.35 %
562500 Contract Services - Finance	10,485.00	25,000.00	41.94 %
562700 Mowing Contract	34,826.40	40,000.00	87.07 %
<b>Total 560000 Contractual Services</b>	<b>414,122.73</b>	<b>454,570.00</b>	<b>91.10 %</b>
565000 Miscellaneous			
565100 Public Notices	233.90	2,000.00	11.70 %
565200 DNR Connection Fee	5,616.10	5,500.00	102.11 %
565300 Recording and Permit Fees	1,621.00	2,500.00	64.84 %
565400 Annual Meeting		150.00	
565500 Subscriptions	1,297.34	1,100.00	117.94 %
565600 Newsletter Printed	3,916.27	5,000.00	78.33 %
565601 Newsletter Digital	153.82	175.00	87.90 %
565700 Administrative Expense	3,901.65	3,000.00	130.06 %
565800 Contingency		50,000.00	
565900 Bank Service Charges	1,696.28	1,500.00	113.09 %
<b>Total 565000 Miscellaneous</b>	<b>18,436.36</b>	<b>70,925.00</b>	<b>25.99 %</b>
566000 Bad Debt Write Off	27,366.89	35,000.00	78.19 %
580000 Depreciation			
580200 Depreciation-Furniture & Fix	2,893.92	6,356.00	45.53 %
580300 Depreciation-Mach & Equip	30,789.54	62,602.00	49.18 %
580500 Depreciation-Bldg Add	1,133.28	1,133.00	100.02 %
580600 Depreciation-Vehicles	35,502.94	50,976.00	69.65 %
580700 Depreciation-Trmnt Plants	630,406.20	671,656.00	93.86 %
580800 Depreciation-Collection Systems	637,926.30	635,884.00	100.32 %
581000 Depreciation-Driveway	368.79		
581100 Depreciation-Floor	210.96	211.00	99.98 %
<b>Total 580000 Depreciation</b>	<b>1,339,231.93</b>	<b>1,428,818.00</b>	<b>93.73 %</b>
585000 Interest Expense		176,176.90	
585200 Lease Purch Int Exp Dump Truck	1,542.70	4,256.00	36.25 %
585201 Lease Purch Int Exp Sewer Jet	2,645.02		
585300 Rocheport Loan Int Exp	124.22	130.00	95.55 %
585500 SRF Interest Expense S&D	240,271.46	187,807.00	127.94 %
<b>Total 585000 Interest Expense</b>	<b>244,583.40</b>	<b>368,369.90</b>	<b>66.40 %</b>
<b>Total Expenses</b>	<b>\$4,990,674.11</b>	<b>\$5,412,335.90</b>	<b>92.21 %</b>
NET OPERATING INCOME	<b>\$373,686.05</b>	<b>\$ -399,309.90</b>	<b>-93.58 %</b>
Other Expenses			
850000 Other Expenses			
852000 Loss on Demolition of Plant		13,000.00	
<b>Total 850000 Other Expenses</b>		<b>13,000.00</b>	
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$13,000.00</b>	<b>0.00%</b>
NET OTHER INCOME	<b>\$0.00</b>	<b>\$ -13,000.00</b>	<b>0.00 %</b>

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		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
NET INCOME	\$373,686.05	\$ -412,309.90	-90.63 %

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