

**Boone County Regional Sewer District**  
**Budget vs. Actuals: FY\_2022 - FY22 P&L**  
 January - December 2022

	Total			% of Budget
	Actual	Budget	over Budget	
<b>Income</b>				
401000 Customer Fees	\$ 5,297,174.92	\$ 5,009,522.00	\$ 287,652.92	105.74%
415000 Interest Income	\$ 52,563.93	\$ 3,504.00	\$ 49,059.93	1500.11%
498000 Miscellaneous Income	15,322.27	0.00	15,322.27	
<b>Total Income</b>	<b>\$ 5,365,061.12</b>	<b>\$ 5,013,026.00</b>	<b>\$ 352,035.12</b>	<b>107.02%</b>
<b>Gross Profit</b>	<b>\$ 5,365,061.12</b>	<b>\$ 5,013,026.00</b>	<b>\$ 352,035.12</b>	<b>107.02%</b>
<b>Expenses</b>				
501000 Personnel Expenses	\$ 1,208,502.87	\$ 1,279,410.00	-\$ 70,907.13	94.46%
520000 Materials & Supplies	\$ 9,275.71	\$ 9,000.00	\$ 275.71	103.06%
530000 Bond Issuance & Admin Fees	\$ 83,177.71	\$ 96,541.00	-\$ 13,363.29	86.16%
540000 Dues, Training, Seminars	\$ 11,907.42	\$ 18,980.00	-\$ 7,072.58	62.74%
545000 Utilities	\$ 195,002.22	\$ 199,300.00	-\$ 4,297.78	97.84%
550000 Equipment Expenses	\$ 84,783.37	\$ 63,800.00	\$ 20,983.37	132.89%
550700 Systems Repairs and Maintenance	\$ 324,246.36	\$ 323,500.00	\$ 746.36	100.23%
551000 Wholesale Treatment	1,024,609.04	1,045,622.00	-21,012.96	97.99%
552000 Headquarters Repair & Maint	7,973.71	18,500.00	-10,526.29	43.10%
560000 Contractual Services	\$ 416,561.25	\$ 454,570.00	-\$ 38,008.75	91.64%
565000 Miscellaneous	\$ 18,436.36	\$ 70,925.00	-\$ 52,488.64	25.99%
566000 Bad Debt Write Off	10,553.10	35,000.00	-24,446.90	30.15%
580000 Depreciation	\$ 1,339,231.93	\$ 1,428,818.00	-\$ 89,586.07	93.73%
585000 Interest Expense	\$ 244,583.40	\$ 368,369.90	-\$ 123,786.50	66.40%
<b>Total Expenses</b>	<b>\$ 4,978,844.45</b>	<b>\$ 5,412,335.90</b>	<b>-\$ 433,491.45</b>	<b>91.99%</b>
<b>Net Operating Income</b>	<b>\$ 386,216.67</b>	<b>-\$ 399,309.90</b>	<b>\$ 785,526.57</b>	<b>-96.72%</b>
<b>Other Expenses</b>				
850000 Other Expenses	0.00	0.00	0.00	
852000 Loss on Demolition of Plant	0.00	13,000.00	-13,000.00	0.00%
<b>Total 850000 Other Expenses</b>	<b>\$ 0.00</b>	<b>\$ 13,000.00</b>	<b>-\$ 13,000.00</b>	<b>0.00%</b>
<b>Total Other Expenses</b>	<b>\$ 0.00</b>	<b>\$ 13,000.00</b>	<b>-\$ 13,000.00</b>	<b>0.00%</b>
<b>Net Other Income</b>	<b>\$ 0.00</b>	<b>-\$ 13,000.00</b>	<b>\$ 13,000.00</b>	<b>0.00%</b>
<b>Net Income</b>	<b>\$ 386,216.67</b>	<b>-\$ 412,309.90</b>	<b>\$ 798,526.57</b>	<b>-93.67%</b>

**Boone County Regional Sewer District**  
**Budget vs. Actuals: FY\_2022 - FY22 P&L**  
 January - December 2022

	Total			% of Budget
	Actual	Budget	over Budget	
<b>Income</b>				
<b>401000 Customer Fees</b>				
401100 User Fees	4,998,311.48	4,869,216.00	129,095.48	102.65%
401200 Late Penalty Charge	18,837.27	18,306.00	531.27	102.90%
401300 Connection Fees	103,475.00	60,000.00	43,475.00	172.46%
401400 Inspection Fees	5,530.00	4,000.00	1,530.00	138.25%
401500 Contracted Services	124.00	58,000.00	-57,876.00	0.21%
401501 Service Calls	40,300.54	0.00	40,300.54	
401505 C/S Hartsburg	11,169.84	0.00	11,169.84	
401506 C/S Rocheport Billing	1,640.13	0.00	1,640.13	
401510 C/S Sturgeon	41,783.16	0.00	41,783.16	
401520 C/S Ashland	70,818.02	0.00	70,818.02	
401530 C/S Renick	5,185.48	0.00	5,185.48	
<b>Total 401500 Contracted Services</b>	<b>\$ 171,021.17</b>	<b>\$ 58,000.00</b>	<b>\$ 113,021.17</b>	<b>294.86%</b>
<b>Total 401000 Customer Fees</b>	<b>\$ 5,297,174.92</b>	<b>\$ 5,009,522.00</b>	<b>\$ 287,652.92</b>	<b>105.74%</b>
<b>415000 Interest Income</b>				
415300 Interest Inc-MMkt	46,085.20	3,084.00	43,001.20	1494.33%
415500 Interest Inc-Cking	3,486.50	420.00	3,066.50	830.12%
415700 Interest Inc-SRF	2,992.23	0.00	2,992.23	
<b>Total 415000 Interest Income</b>	<b>\$ 52,563.93</b>	<b>\$ 3,504.00</b>	<b>\$ 49,059.93</b>	<b>1500.11%</b>
498000 Miscellaneous Income	15,322.27	0.00	15,322.27	
<b>Total Income</b>	<b>\$ 5,365,061.12</b>	<b>\$ 5,013,026.00</b>	<b>\$ 352,035.12</b>	<b>107.02%</b>
<b>Gross Profit</b>	<b>\$ 5,365,061.12</b>	<b>\$ 5,013,026.00</b>	<b>\$ 352,035.12</b>	<b>107.02%</b>
<b>Expenses</b>				
<b>501000 Personnel Expenses</b>				
501110 Salary - Administrative	274,996.20	295,575.00	-20,578.80	93.04%
501120 Overtime - Administrative	5,540.79	4,434.00	1,106.79	124.96%
501210 Salary - Operations	569,169.90	607,110.00	-37,940.10	93.75%
501220 Overtime - Operations	37,204.66	30,356.00	6,848.66	122.56%
501230 Standby Compensation	22,625.80	22,060.00	565.80	102.56%
501235 Shift Differential	1,224.00	1,250.00	-26.00	97.92%
501240 Salary - Temporary	0.00	5,000.00	-5,000.00	0.00%
501300 Uniform - Safety Gear	7,237.63	10,900.00	-3,662.37	66.40%
501400 FICA - Employer	74,646.25	76,525.00	-1,878.75	97.54%
501500 Worker's Compensation	31,068.91	24,100.00	6,968.91	128.92%
501600 Medical Insurance	110,261.38	127,143.00	-16,881.62	86.72%
501650 Life Insurance	1,649.30	1,860.00	-210.70	88.67%
501700 Dental Insurance	7,264.14	5,578.00	1,686.14	130.23%
501800 Long Term Disability	3,571.85	3,822.00	-250.15	93.45%
501900 Retirement - BCRSD Contribution	62,042.06	62,847.00	-804.94	98.72%

502100 Employee Assistance Program	0.00	250.00	-250.00	0.00%
502200 Safety Incentive Expense	0.00	600.00	-600.00	0.00%
<b>Total 501000 Personnel Expenses</b>	<b>\$ 1,208,502.87</b>	<b>\$ 1,279,410.00</b>	<b>-\$ 70,907.13</b>	<b>94.46%</b>
<b>520000 Materials &amp; Supplies</b>				
520100 Postage	4,663.05	3,500.00	1,163.05	133.23%
520300 Office Supplies	2,381.70	3,500.00	-1,118.30	68.05%
520600 Printing & Duplicating	1,342.62	1,000.00	342.62	134.26%
520900 Computer Supplies	888.34	1,000.00	-111.66	88.83%
<b>Total 520000 Materials &amp; Supplies</b>	<b>\$ 9,275.71</b>	<b>\$ 9,000.00</b>	<b>\$ 275.71</b>	<b>103.06%</b>
<b>530000 Bond Issuance &amp; Admin Fees</b>	0.00	0.00	0.00	
532000 SRF Bond Issuance Exp S&D	83,139.21	96,495.00	-13,355.79	86.16%
535000 Rocheport Loan Admin Fee	38.50	46.00	-7.50	83.70%
<b>Total 530000 Bond Issuance &amp; Admin Fees</b>	<b>\$ 83,177.71</b>	<b>\$ 96,541.00</b>	<b>-\$ 13,363.29</b>	<b>86.16%</b>
<b>540000 Dues, Training, Seminars</b>	0.00	0.00	0.00	
540200 Dues	4,047.80	5,380.00	-1,332.20	75.24%
540400 Seminars	961.91	5,000.00	-4,038.09	19.24%
540600 Training	6,897.71	8,600.00	-1,702.29	80.21%
<b>Total 540000 Dues, Training, Seminars</b>	<b>\$ 11,907.42</b>	<b>\$ 18,980.00</b>	<b>-\$ 7,072.58</b>	<b>62.74%</b>
<b>545000 Utilities</b>	0.00	0.00	0.00	
545100 Telephone - Communications	0.00	0.00	0.00	
545110 Cellular & Paging Monthly Fees	15,636.26	9,000.00	6,636.26	173.74%
545115 Cell Phones, iPads, Pagers	2,388.29	2,000.00	388.29	119.41%
545120 Land lines - Office, Alarms	13,172.49	13,000.00	172.49	101.33%
545130 Facility Alarm Fees	5,760.94	5,500.00	260.94	104.74%
545140 Rocky Fork WWTP Internet	1,249.76	1,250.00	-0.24	99.98%
<b>Total 545100 Telephone - Communications</b>	<b>\$ 38,207.74</b>	<b>\$ 30,750.00</b>	<b>\$ 7,457.74</b>	<b>124.25%</b>
<b>545200 Utilities Systems</b>	0.00	0.00	0.00	
545201 Systems Electric	144,308.03	155,000.00	-10,691.97	93.10%
545203 Systems Natural Gas	4,924.73	3,500.00	1,424.73	140.71%
545205 Systems - Water	1,703.68	2,500.00	-796.32	68.15%
545210 Systems - Trash	564.00	850.00	-286.00	66.35%
<b>Total 545200 Utilities Systems</b>	<b>\$ 151,500.44</b>	<b>\$ 161,850.00</b>	<b>-\$ 10,349.56</b>	<b>93.61%</b>
<b>545500 Utilities Building</b>	0.00	0.00	0.00	
545501 Building - Electric	2,183.74	2,650.00	-466.26	82.41%
545505 Building - Water & Sewer	435.04	500.00	-64.96	87.01%
545507 Building Trash	1,518.96	1,550.00	-31.04	98.00%
545509 Building - Natural Gas	1,156.30	2,000.00	-843.70	57.82%
<b>Total 545500 Utilities Building</b>	<b>\$ 5,294.04</b>	<b>\$ 6,700.00</b>	<b>-\$ 1,405.96</b>	<b>79.02%</b>
<b>Total 545000 Utilities</b>	<b>\$ 195,002.22</b>	<b>\$ 199,300.00</b>	<b>-\$ 4,297.78</b>	<b>97.84%</b>
<b>550000 Equipment Expenses</b>	0.00	0.00	0.00	
550100 Gasoline	48,944.73	38,500.00	10,444.73	127.13%
550300 Mileage	61.78	300.00	-238.22	20.59%
550400 Vehicle & Equip Repairs & Maint	32,270.59	25,000.00	7,270.59	129.08%
550500 Computer Repairs & Maintenance	3,506.27	0.00	3,506.27	
<b>Total 550000 Equipment Expenses</b>	<b>\$ 84,783.37</b>	<b>\$ 63,800.00</b>	<b>\$ 20,983.37</b>	<b>132.89%</b>
<b>550700 Systems Repairs and Maintenance</b>	3,609.46	0.00	3,609.46	
550705 Shop Supplies	6,837.77	12,000.00	-5,162.23	56.98%

550710 Treatment Costs	0.00	0.00	0.00	
550711 Equipment Rental WWTP	1,598.28	2,500.00	-901.72	63.93%
550713 Lab Supplies	9,232.49	7,500.00	1,732.49	123.10%
550714 Chemicals	2,855.36	4,500.00	-1,644.64	63.45%
550715 Sludge Disposal	147,226.13	50,000.00	97,226.13	294.45%
550720 Sludge Dewatering Supplies	14,996.01	0.00	14,996.01	
<b>Total 550715 Sludge Disposal</b>	<b>\$ 162,222.14</b>	<b>\$ 50,000.00</b>	<b>\$ 112,222.14</b>	<b>324.44%</b>
550716 Lab Analysis	11,239.52	12,000.00	-760.48	93.66%
550718 Equipment Replacemnt-treatmnt	28,275.20	60,000.00	-31,724.80	47.13%
550719 Construction & Materials -Trtmt	8,103.82	6,000.00	2,103.82	135.06%
<b>Total 550710 Treatment Costs</b>	<b>\$ 223,526.81</b>	<b>\$ 142,500.00</b>	<b>\$ 81,026.81</b>	<b>156.86%</b>
550750 Collection Systems	0.00	0.00	0.00	
550751 Equipment Rental Collection Sys	2,784.05	5,000.00	-2,215.95	55.68%
550753 Locates - MO One Call	5,115.80	5,000.00	115.80	102.32%
550754 Pressurized System Parts, Pumps	47,666.19	85,000.00	-37,333.81	56.08%
550756 Equipment Replacemnt-Collection	24,013.68	30,000.00	-5,986.32	80.05%
550758 Construction & Mat-Collection	10,692.60	20,000.00	-9,307.40	53.46%
550759 Back-up Rehabilitation	0.00	24,000.00	-24,000.00	0.00%
<b>Total 550750 Collection Systems</b>	<b>\$ 90,272.32</b>	<b>\$ 169,000.00</b>	<b>-\$ 78,727.68</b>	<b>53.42%</b>
<b>Total 550700 Systems Repairs and Maintenance</b>	<b>\$ 324,246.36</b>	<b>\$ 323,500.00</b>	<b>\$ 746.36</b>	<b>100.23%</b>
551000 Wholesale Treatment	1,024,609.04	1,045,622.00	-21,012.96	97.99%
552000 Headquarters Repair & Maint	7,973.71	18,500.00	-10,526.29	43.10%
560000 Contractual Services	0.00	0.00	0.00	
560100 Insurance	52,499.76	48,000.00	4,499.76	109.37%
560300 Legal Fees	0.00	0.00	0.00	
560310 Legal Fees - General Counsel	70,305.00	114,000.00	-43,695.00	61.67%
560320 Legal Fees - Other	30,040.25	50,000.00	-19,959.75	60.08%
<b>Total 560300 Legal Fees</b>	<b>\$ 100,345.25</b>	<b>\$ 164,000.00</b>	<b>-\$ 63,654.75</b>	<b>61.19%</b>
560500 Engineering & Surveys	7,540.88	21,500.00	-13,959.12	35.07%
560700 Outside Services	67,103.61	6,300.00	60,803.61	1065.14%
560900 Land Rent	100.00	100.00	0.00	100.00%
561500 Equipment Service Contracts	15,480.88	18,000.00	-2,519.12	86.00%
561700 Audit	9,800.00	9,800.00	0.00	100.00%
561900 Answering Service	2,666.80	3,100.00	-433.20	86.03%
562100 Temporary Labor Services	0.00	5,000.00	-5,000.00	0.00%
562200 Management Contract - County	4,990.32	5,000.00	-9.68	99.81%
562300 Computer Billing Services BEC	95,253.00	78,770.00	16,483.00	120.93%
562400 Contract Service-GIS Developmnt	15,469.35	30,000.00	-14,530.65	51.56%
562500 Contract Services - Finance	10,485.00	25,000.00	-14,515.00	41.94%
562700 Mowing Contract	34,826.40	40,000.00	-5,173.60	87.07%
<b>Total 560000 Contractual Services</b>	<b>\$ 416,561.25</b>	<b>\$ 454,570.00</b>	<b>-\$ 38,008.75</b>	<b>91.64%</b>
565000 Miscellaneous	0.00	0.00	0.00	
565100 Public Notices	233.90	2,000.00	-1,766.10	11.70%
565200 DNR Connection Fee	5,616.10	5,500.00	116.10	102.11%
565300 Recording and Permit Fees	1,621.00	2,500.00	-879.00	64.84%
565400 Annual Meeting	0.00	150.00	-150.00	0.00%
565500 Subscriptions	1,297.34	1,100.00	197.34	117.94%

565600 Newsletter Printed	3,916.27	5,000.00	-1,083.73	78.33%
565601 Newsletter Digital	153.82	175.00	-21.18	87.90%
565700 Administrative Expense	3,901.65	3,000.00	901.65	130.06%
565800 Contingency	0.00	50,000.00	-50,000.00	0.00%
565900 Bank Service Charges	1,696.28	1,500.00	196.28	113.09%
<b>Total 565000 Miscellaneous</b>	<b>\$ 18,436.36</b>	<b>\$ 70,925.00</b>	<b>-\$ 52,488.64</b>	<b>25.99%</b>
566000 Bad Debt Write Off	10,553.10	35,000.00	-24,446.90	30.15%
580000 Depreciation	0.00	0.00	0.00	
580200 Depreciation-Furniture & Fix	2,893.92	6,356.00	-3,462.08	45.53%
580300 Depreciation-Mach & Equip	30,789.54	62,602.00	-31,812.46	49.18%
580500 Depreciation-Bldg Add	1,133.28	1,133.00	0.28	100.02%
580600 Depreciation-Vehicles	35,502.94	50,976.00	-15,473.06	69.65%
580700 Depreciation-Trmnt Plants	630,406.20	671,656.00	-41,249.80	93.86%
580800 Depreciation-Collection Systems	637,926.30	635,884.00	2,042.30	100.32%
581000 Depreciation-Driveway	368.79	0.00	368.79	
581100 Depreciation-Floor	210.96	211.00	-0.04	99.98%
<b>Total 580000 Depreciation</b>	<b>\$ 1,339,231.93</b>	<b>\$ 1,428,818.00</b>	<b>-\$ 89,586.07</b>	<b>93.73%</b>
585000 Interest Expense	0.00	176,176.90	-176,176.90	0.00%
585200 Lease Purch Int Exp Dump Truck	1,542.70	4,256.00	-2,713.30	36.25%
585201 Lease Purch Int Exp Sewer Jet	2,645.02	0.00	2,645.02	
585300 Rocheport Loan Int Exp	124.22	130.00	-5.78	95.55%
585500 SRF Interest Expense S&D	240,271.46	187,807.00	52,464.46	127.94%
<b>Total 585000 Interest Expense</b>	<b>\$ 244,583.40</b>	<b>\$ 368,369.90</b>	<b>-\$ 123,786.50</b>	<b>66.40%</b>
<b>Total Expenses</b>	<b>\$ 4,978,844.45</b>	<b>\$ 5,412,335.90</b>	<b>-\$ 433,491.45</b>	<b>91.99%</b>
<b>Net Operating Income</b>	<b>\$ 386,216.67</b>	<b>-\$ 399,309.90</b>	<b>\$ 785,526.57</b>	<b>-96.72%</b>
<b>Other Expenses</b>				
850000 Other Expenses	0.00	0.00	0.00	
852000 Loss on Demolition of Plant	0.00	13,000.00	-13,000.00	0.00%
<b>Total 850000 Other Expenses</b>	<b>\$ 0.00</b>	<b>\$ 13,000.00</b>	<b>-\$ 13,000.00</b>	<b>0.00%</b>
<b>Total Other Expenses</b>	<b>\$ 0.00</b>	<b>\$ 13,000.00</b>	<b>-\$ 13,000.00</b>	<b>0.00%</b>
<b>Net Other Income</b>	<b>\$ 0.00</b>	<b>-\$ 13,000.00</b>	<b>\$ 13,000.00</b>	<b>0.00%</b>
<b>Net Income</b>	<b>\$ 386,216.67</b>	<b>-\$ 412,309.90</b>	<b>\$ 798,526.57</b>	<b>-93.67%</b>