

Boone County Regional Sewer District

Profit and Loss

January 2023

	TOTAL		
	JAN 2023	DEC 2022 (PP)	% CHANGE
Income			
401000 Customer Fees			
401100 User Fees	423,015.58	424,189.45	-0.28 %
401200 Late Penalty Charge	1,640.77	1,571.35	4.42 %
401300 Connection Fees	4,800.00	4,800.00	0.00 %
401400 Inspection Fees	280.00	560.00	-50.00 %
401500 Contracted Services			
401501 Service Calls	4,075.93	1,945.31	109.53 %
401505 C/S Hartsburg	930.82	930.82	0.00 %
401506 C/S Rocheport Billing	120.00	120.00	0.00 %
401510 C/S Sturgeon	3,395.30	3,481.93	-2.49 %
401520 C/S Ashland	10,116.86	10,116.86	0.00 %
401530 C/S Renick	1,086.13	1,086.13	0.00 %
Total 401500 Contracted Services	19,725.04	17,681.05	11.56 %
Total 401000 Customer Fees	449,461.39	448,801.85	0.15 %
415000 Interest Income			
415300 Interest Inc-MMkt	8,817.02	8,308.66	6.12 %
415500 Interest Inc-Cking	934.67	831.21	12.45 %
415700 Interest Inc-SRF	1,426.58	963.40	48.08 %
Total 415000 Interest Income	11,178.27	10,103.27	10.64 %
498000 Miscellaneous Income	20,934.22	103.50	20,126.30 %
Total Income	\$481,573.88	\$459,008.62	4.92 %
GROSS PROFIT	\$481,573.88	\$459,008.62	4.92 %
Expenses			
501000 Personnel Expenses			
501110 Salary - Administrative	20,508.01	20,910.40	-1.92 %
501120 Overtime - Administrative	522.90	988.23	-47.09 %
501210 Salary - Operations	52,257.62	47,825.30	9.27 %
501220 Overtime - Operations	5,741.91	4,361.88	31.64 %
501230 Standby Compensation	1,634.40	1,860.00	-12.13 %
501235 Shift Differential	0.00	96.00	-100.00 %
501300 Uniform - Safety Gear	521.62	178.15	192.80 %
501400 FICA - Employer	6,301.02	6,217.92	1.34 %
501500 Worker's Compensation		2,755.03	-100.00 %
501600 Medical Insurance	9,513.20	9,402.36	1.18 %
501650 Life Insurance	936.46	138.98	573.81 %
501700 Dental Insurance		601.47	-100.00 %
501800 Long Term Disability		310.30	-100.00 %

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501900 Retirement - BCRSD Contribution	4,307.07	4,903.54	-12.16 %
502200 Safety Incentive Expense	28.05		
Total 501000 Personnel Expenses	102,272.26	100,549.56	1.71 %
520000 Materials & Supplies			
520100 Postage	214.20	269.15	-20.42 %
520300 Office Supplies	527.60	136.05	287.80 %
520600 Printing & Duplicating	132.40		
520900 Computer Supplies		677.49	-100.00 %
Total 520000 Materials & Supplies	874.20	1,082.69	-19.26 %
540000 Dues, Training, Seminars			
540200 Dues	73.85	151.30	-51.19 %
Total 540000 Dues, Training, Seminars	73.85	151.30	-51.19 %
545000 Utilities			
545100 Telephone - Communications	1,045.64		
545110 Cellular & Paging Monthly Fees	1,329.67	1,326.55	0.24 %
545120 Land lines - Office, Alarms		1,000.24	-100.00 %
545130 Facility Alarm Fees	5,556.00		
545140 Rocky Fork WWTP Internet		104.98	-100.00 %
Total 545100 Telephone - Communications	7,931.31	2,431.77	226.15 %
545200 Utilities Systems	4,594.36		
545201 Systems Electric	7,321.07	13,007.97	-43.72 %
545203 Systems Natural Gas		636.53	-100.00 %
545205 Systems - Water	86.04	15.67	449.07 %
545210 Systems - Trash	47.00	47.00	0.00 %
Total 545200 Utilities Systems	12,048.47	13,707.17	-12.10 %
545500 Utilities Building			
545501 Building - Electric	172.23	147.41	16.84 %
545505 Building - Water & Sewer	25.48	25.48	0.00 %
545507 Building Trash	126.58	126.58	0.00 %
545509 Building - Natural Gas	1,694.52	78.77	2,051.23 %
Total 545500 Utilities Building	2,018.81	378.24	433.74 %
Total 545000 Utilities	21,998.59	16,517.18	33.19 %
550000 Equipment Expenses			
550100 Gasoline	304.68		
550400 Vehicle & Equip Repairs & Maint	541.36	4,073.73	-86.71 %
Total 550000 Equipment Expenses	846.04	4,073.73	-79.23 %

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550700 Systems Repairs and Maintenance	2,775.75	3,609.46	-23.10 %
550705 Shop Supplies	1,340.19	1,333.91	0.47 %
550710 Treatment Costs	90.34		
550711 Equipment Rental WWTP	-18.00		
550714 Chemicals	42.00		
550715 Sludge Disposal	2,957.40	1,132.35	161.17 %
550720 Sludge Dewatering Supplies	95.96		
Total 550715 Sludge Disposal	3,053.36	1,132.35	169.65 %
550716 Lab Analysis		1,916.00	-100.00 %
550718 Equipment Replacemnt-treatmnt	513.87	3,226.97	-84.08 %
550719 Construction & Materials -Trtmt	1,694.74	87.45	1,837.95 %
Total 550710 Treatment Costs	5,376.31	6,362.77	-15.50 %
550750 Collection Systems			
550751 Equipment Rental Collection Sys	4,682.26	321.95	1,354.34 %
550754 Pressurized System Parts, Pumps	7,332.14	4,824.37	51.98 %
550756 Equipment Replacemnt-Collection	5,531.76	1,663.91	232.46 %
550758 Construction & Mat-Collection	2,448.55	295.13	729.65 %
Total 550750 Collection Systems	19,994.71	7,105.36	181.40 %
Total 550700 Systems Repairs and Maintenance	29,486.96	18,411.50	60.16 %
551000 Wholesale Treatment	85,720.62	85,719.39	0.00 %
560000 Contractual Services			
560100 Insurance	17,200.86	4,374.98	293.16 %
560300 Legal Fees			
560310 Legal Fees - General Counsel	13,150.00	6,645.00	97.89 %
560320 Legal Fees - Other		402.75	-100.00 %
Total 560300 Legal Fees	13,150.00	7,047.75	86.58 %
560500 Engineering & Surveys	5,331.48	4,385.00	21.58 %
560700 Outside Services		502.84	-100.00 %
561500 Equipment Service Contracts	580.00	419.35	38.31 %
561900 Answering Service	196.00	248.00	-20.97 %
562200 Management Contract - County	420.64	420.64	0.00 %
562300 Computer Billing Services BEC		7,810.80	-100.00 %
562400 Contract Service-GIS Developmnt	352.00		
562500 Contract Services - Finance		1,950.00	-100.00 %
Total 560000 Contractual Services	37,230.98	27,159.36	37.08 %
565000 Miscellaneous			
565100 Public Notices	97.50		
565300 Recording and Permit Fees	177.00		
565500 Subscriptions	45.26	97.23	-53.45 %
565601 Newsletter Digital	14.45	14.45	0.00 %

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565700 Administrative Expense	340.94	218.50	56.04 %
565900 Bank Service Charges	132.09	261.16	-49.42 %
Total 565000 Miscellaneous	807.24	591.34	36.51 %
566000 Bad Debt Write Off		27,366.89	-100.00 %
580000 Depreciation			
580200 Depreciation-Furniture & Fix	58.77	241.16	-75.63 %
580300 Depreciation-Mach & Equip	2,188.83	4,228.59	-48.24 %
580500 Depreciation-Bldg Add	94.44	94.44	0.00 %
580600 Depreciation-Vehicles	3,227.54	3,227.54	0.00 %
580700 Depreciation-Trmnt Plants	52,600.43	52,533.85	0.13 %
580800 Depreciation-Collection Systems	53,376.49	53,289.73	0.16 %
581000 Depreciation-Driveway	122.93	122.93	0.00 %
581100 Depreciation-Floor	17.58	17.58	0.00 %
Total 580000 Depreciation	111,687.01	113,755.82	-1.82 %
585000 Interest Expense			
585300 Rocheport Loan Int Exp		59.15	-100.00 %
585500 SRF Interest Expense S&D	2,245.00	49,016.26	-95.42 %
Total 585000 Interest Expense	2,245.00	49,075.41	-95.43 %
Total Expenses	\$393,242.75	\$444,454.17	-11.52 %
NET OPERATING INCOME	\$88,331.13	\$14,554.45	506.90 %
NET INCOME	\$88,331.13	\$14,554.45	506.90 %