

**Boone County Regional Sewer District**  
**Budget vs. Actuals: FY\_2023**  
 January - March, 2023

	Total			% of Budget
	Actual	Budget	over Budget	
<b>Income</b>				
401000 Customer Fees	0.00	0.00	0.00	
401100 User Fees	1,272,805.89	1,249,789.74	23,016.15	101.84%
401200 Late Penalty Charge	4,370.89	4,772.76	-401.87	91.58%
401300 Connection Fees	21,800.00	15,000.00	6,800.00	145.33%
401400 Inspection Fees	1,260.00	999.99	260.01	126.00%
401500 Contracted Services	0.00	0.00	0.00	
401501 Service Calls	10,315.90	7,500.00	2,815.90	137.55%
401505 C/S Hartsburg	2,792.46	2,792.49	-0.03	100.00%
401506 C/S Rocheport Billing	360.00	425.01	-65.01	84.70%
401510 C/S Sturgeon	5,411.16	10,445.76	-5,034.60	51.80%
401520 C/S Ashland	30,218.46	30,350.49	-132.03	99.56%
401530 C/S Renick	3,258.39	3,258.51	-0.12	100.00%
<b>Total 401500 Contracted Services</b>	<b>\$ 52,356.37</b>	<b>\$ 54,772.26</b>	<b>-\$ 2,415.89</b>	<b>95.59%</b>
<b>Total 401000 Customer Fees</b>	<b>\$ 1,352,593.15</b>	<b>\$ 1,325,334.75</b>	<b>\$ 27,258.40</b>	<b>102.06%</b>
415000 Interest Income	0.00	0.00	0.00	
415300 Interest Inc-MMkt	34,949.70	3,750.00	31,199.70	931.99%
415500 Interest Inc-Cking	3,024.98	125.01	2,899.97	2419.79%
415700 Interest Inc-SRF	1,876.28	249.99	1,626.29	750.54%
<b>Total 415000 Interest Income</b>	<b>\$ 39,850.96</b>	<b>\$ 4,125.00</b>	<b>\$ 35,725.96</b>	<b>966.08%</b>
498000 Miscellaneous Income	20,934.22	0.00	20,934.22	
<b>Total Income</b>	<b>\$ 1,413,378.33</b>	<b>\$ 1,329,459.75</b>	<b>\$ 83,918.58</b>	<b>106.31%</b>
<b>Gross Profit</b>	<b>\$ 1,413,378.33</b>	<b>\$ 1,329,459.75</b>	<b>\$ 83,918.58</b>	<b>106.31%</b>
<b>Expenses</b>				
150100 Accumulated Amortization	-4,696.56	0.00	-4,696.56	
501000 Personnel Expenses	1,559.64	0.00	1,559.64	
501110 Salary - Administrative	84,612.99	87,986.49	-3,373.50	96.17%
501120 Overtime - Administrative	2,458.80	2,199.75	259.05	111.78%
501210 Salary - Operations	167,632.35	152,429.49	15,202.86	109.97%
501220 Overtime - Operations	16,695.32	7,621.50	9,073.82	219.06%
501230 Standby Compensation	5,760.60	5,514.99	245.61	104.45%
501235 Shift Differential	0.00	312.51	-312.51	0.00%
501240 Salary - Temporary	0.00	1,250.01	-1,250.01	0.00%
501300 Uniform - Safety Gear	859.08	2,499.99	-1,640.91	34.36%
501400 FICA - Employer	22,760.90	20,542.50	2,218.40	110.80%
501500 Worker's Compensation	5,448.84	8,415.99	-2,967.15	64.74%
501600 Medical Insurance	28,549.98	32,626.50	-4,076.52	87.51%
501650 Life Insurance	416.94	465.00	-48.06	89.66%
501700 Dental Insurance	1,688.43	1,431.24	257.19	117.97%
501800 Long Term Disability	907.47	955.50	-48.03	94.97%

501900 Retirement - BCRSD Contribution	14,757.20	18,292.50	-3,535.30	80.67%
502100 Employee Assistance Program	0.00	62.49	-62.49	0.00%
502200 Safety Incentive Expense	28.05	150.00	-121.95	18.70%
<b>Total 501000 Personnel Expenses</b>	<b>\$ 354,136.59</b>	<b>\$ 342,756.45</b>	<b>\$ 11,380.14</b>	<b>103.32%</b>
520000 Materials & Supplies	0.00	0.00	0.00	
520100 Postage	1,177.55	999.99	177.56	117.76%
520300 Office Supplies	2,348.70	875.01	1,473.69	268.42%
520600 Printing & Duplicating	226.96	249.99	-23.03	90.79%
520900 Computer Supplies	1,497.98	249.99	1,247.99	599.22%
<b>Total 520000 Materials &amp; Supplies</b>	<b>\$ 5,251.19</b>	<b>\$ 2,374.98</b>	<b>\$ 2,876.21</b>	<b>221.10%</b>
530000 Bond Issuance & Admin Fees	0.00	0.00	0.00	
532000 SRF Bond Issuance Exp S&D	44,380.88	19,598.76	24,782.12	226.45%
535000 Rocheport Loan Admin Fee	35.00	8.76	26.24	399.54%
<b>Total 530000 Bond Issuance &amp; Admin Fees</b>	<b>\$ 44,415.88</b>	<b>\$ 19,607.52</b>	<b>\$ 24,808.36</b>	<b>226.52%</b>
540000 Dues, Training, Seminars	0.00	0.00	0.00	
540200 Dues	418.96	1,344.99	-926.03	31.15%
540400 Seminars	0.00	1,250.01	-1,250.01	0.00%
540600 Training	300.00	2,150.01	-1,850.01	13.95%
<b>Total 540000 Dues, Training, Seminars</b>	<b>\$ 718.96</b>	<b>\$ 4,745.01</b>	<b>-\$ 4,026.05</b>	<b>15.15%</b>
545000 Utilities	0.00	0.00	0.00	
545100 Telephone - Communications	1,265.60	0.00	1,265.60	
545110 Cellular & Paging Monthly Fees	3,989.01	3,999.99	-10.98	99.73%
545115 Cell Phones, iPads, Pagers	0.00	875.01	-875.01	0.00%
545120 Land lines - Office, Alarms	2,885.12	3,249.99	-364.87	88.77%
545130 Facility Alarm Fees	5,556.00	1,749.99	3,806.01	317.49%
545140 Rocky Fork WWTP Internet	0.00	312.51	-312.51	0.00%
<b>Total 545100 Telephone - Communications</b>	<b>\$ 13,695.73</b>	<b>\$ 10,187.49</b>	<b>\$ 3,508.24</b>	<b>134.44%</b>
545200 Utilities Systems	7,412.23	0.00	7,412.23	
545201 Systems Electric	28,926.07	41,250.00	-12,323.93	70.12%
545203 Systems Natural Gas	0.00	1,374.99	-1,374.99	0.00%
545205 Systems - Water	446.48	624.99	-178.51	71.44%
545210 Systems - Trash	160.00	212.49	-52.49	75.30%
<b>Total 545200 Utilities Systems</b>	<b>\$ 36,944.78</b>	<b>\$ 43,462.47</b>	<b>-\$ 6,517.69</b>	<b>85.00%</b>
545500 Utilities Building	312.30	0.00	312.30	
545501 Building - Electric	1,169.31	662.49	506.82	176.50%
545505 Building - Water & Sewer	25.48	125.01	-99.53	20.38%
545507 Building Trash	126.58	387.51	-260.93	32.66%
545509 Building - Natural Gas	3,526.21	500.01	3,026.20	705.23%
<b>Total 545500 Utilities Building</b>	<b>\$ 5,159.88</b>	<b>\$ 1,675.02</b>	<b>\$ 3,484.86</b>	<b>308.05%</b>
<b>Total 545000 Utilities</b>	<b>\$ 55,800.39</b>	<b>\$ 55,324.98</b>	<b>\$ 475.41</b>	<b>100.86%</b>
550000 Equipment Expenses	0.00	0.00	0.00	
550100 Gasoline	378.19	11,250.00	-10,871.81	3.36%
550300 Mileage	33.67	50.01	-16.34	67.33%
550400 Vehicle & Equip Repairs & Maint	2,113.87	8,750.01	-6,636.14	24.16%
550500 Computer Repairs & Maintenance	0.00	1,625.01	-1,625.01	0.00%
<b>Total 550000 Equipment Expenses</b>	<b>\$ 2,525.73</b>	<b>\$ 21,675.03</b>	<b>-\$ 19,149.30</b>	<b>11.65%</b>
550700 Systems Repairs and Maintenance	2,775.75	0.00	2,775.75	

550705 Shop Supplies	4,147.12	3,000.00	1,147.12	138.24%
550710 Treatment Costs	90.34	0.00	90.34	
550711 Equipment Rental WWTP	-18.00	624.99	-642.99	-2.88%
550713 Lab Supplies	4,726.39	1,875.00	2,851.39	252.07%
550714 Chemicals	87.76	1,125.00	-1,037.24	7.80%
550715 Sludge Disposal	6,495.93	12,500.01	-6,004.08	51.97%
550720 Sludge Dewatering Supplies	13,625.77	3,750.00	9,875.77	363.35%
Total 550715 Sludge Disposal	<b>\$ 20,121.70</b>	<b>\$ 16,250.01</b>	<b>\$ 3,871.69</b>	<b>123.83%</b>
550716 Lab Analysis	2,890.00	3,000.00	-110.00	96.33%
550718 Equipment Replacemnt-treatmnt	7,302.59	15,000.00	-7,697.41	48.68%
550719 Construction & Materials -Trtmt	3,005.34	1,500.00	1,505.34	200.36%
Total 550710 Treatment Costs	<b>\$ 38,206.12</b>	<b>\$ 39,375.00</b>	<b>-\$ 1,168.88</b>	<b>97.03%</b>
550750 Collection Systems	0.00	0.00	0.00	
550751 Equipment Rental Collection Sys	4,965.31	1,250.01	3,715.30	397.22%
550753 Locates - MO One Call	0.00	1,250.01	-1,250.01	0.00%
550754 Pressurized System Parts, Pumps	25,490.83	21,249.99	4,240.84	119.96%
550756 Equipment Replacemnt-Collection	14,122.23	7,500.00	6,622.23	188.30%
550758 Construction & Mat-Collection	2,877.52	5,000.01	-2,122.49	57.55%
550759 Back-up Rehabilitation	0.00	6,000.00	-6,000.00	0.00%
Total 550750 Collection Systems	<b>\$ 47,455.89</b>	<b>\$ 42,250.02</b>	<b>\$ 5,205.87</b>	<b>112.32%</b>
Total 550700 Systems Repairs and Maintenance	<b>\$ 92,584.88</b>	<b>\$ 84,625.02</b>	<b>\$ 7,959.86</b>	<b>109.41%</b>
550800 Misc. Equipment Repair & Maint	23.98	0.00	23.98	
551000 Wholesale Treatment	258,355.69	262,712.49	-4,356.80	98.34%
552000 Headquarters Repair & Maint	0.00	4,625.01	-4,625.01	0.00%
560000 Contractual Services	0.00	0.00	0.00	
560100 Insurance	27,252.20	13,749.99	13,502.21	198.20%
560300 Legal Fees	0.00	0.00	0.00	
560310 Legal Fees - General Counsel	34,060.00	24,999.99	9,060.01	136.24%
560320 Legal Fees - Other	3,172.00	12,500.01	-9,328.01	25.38%
Total 560300 Legal Fees	<b>\$ 37,232.00</b>	<b>\$ 37,500.00</b>	<b>-\$ 268.00</b>	<b>99.29%</b>
560500 Engineering & Surveys	17,197.62	5,375.01	11,822.61	319.96%
560700 Outside Services	880.30	1,575.00	-694.70	55.89%
560900 Land Rent	0.00	24.99	-24.99	0.00%
561500 Equipment Service Contracts	2,475.84	5,000.01	-2,524.17	49.52%
561700 Audit	0.00	2,625.00	-2,625.00	0.00%
561900 Answering Service	621.60	774.99	-153.39	80.21%
562100 Temporary Labor Services	0.00	1,250.01	-1,250.01	0.00%
562200 Management Contract - County	1,223.68	1,500.00	-276.32	81.58%
562300 Computer Billing Services BEC	0.00	21,249.99	-21,249.99	0.00%
562400 Contract Service-GIS Developmnt	437.90	7,500.00	-7,062.10	5.84%
562500 Contract Services - Finance	5,640.00	9,999.99	-4,359.99	56.40%
562700 Mowing Contract	0.00	9,999.99	-9,999.99	0.00%
Total 560000 Contractual Services	<b>\$ 92,961.14</b>	<b>\$ 118,124.97</b>	<b>-\$ 25,163.83</b>	<b>78.70%</b>
565000 Miscellaneous	0.00	0.00	0.00	
565100 Public Notices	144.90	249.99	-105.09	57.96%
565200 DNR Connection Fee	0.00	1,500.00	-1,500.00	0.00%
565300 Recording and Permit Fees	204.00	624.99	-420.99	32.64%

565400 Annual Meeting	0.00	37.50	-37.50	0.00%
565500 Subscriptions	807.28	275.01	532.27	293.55%
565600 Newsletter Printed	0.00	1,250.01	-1,250.01	0.00%
565601 Newsletter Digital	65.88	43.74	22.14	150.62%
565700 Administrative Expense	759.94	875.01	-115.07	86.85%
565750 Accounting Software	0.00	624.99	-624.99	0.00%
565800 Contingency	0.00	12,500.01	-12,500.01	0.00%
565900 Bank Service Charges	449.01	425.01	24.00	105.65%
<b>Total 565000 Miscellaneous</b>	<b>\$ 2,431.01</b>	<b>\$ 18,406.26</b>	<b>-\$ 15,975.25</b>	<b>13.21%</b>
566000 Bad Debt Write Off	0.00	8,750.01	-8,750.01	0.00%
580000 Depreciation	0.00	0.00	0.00	
580200 Depreciation-Furniture & Fix	194.66	973.50	-778.84	20.00%
580300 Depreciation-Mach & Equip	6,566.49	12,685.74	-6,119.25	51.76%
580500 Depreciation-Bldg Add	283.32	428.25	-144.93	66.16%
580600 Depreciation-Vehicles	8,655.57	20,200.50	-11,544.93	42.85%
580700 Depreciation-Trmnt Plants	157,733.91	181,351.50	-23,617.59	86.98%
580800 Depreciation-Collection Systems	160,129.47	159,476.76	652.71	100.41%
581000 Depreciation-Driveway	368.79	0.00	368.79	
581100 Depreciation-Floor	52.74	0.00	52.74	
<b>Total 580000 Depreciation</b>	<b>\$ 333,984.95</b>	<b>\$ 375,116.25</b>	<b>-\$ 41,131.30</b>	<b>89.04%</b>
585000 Interest Expense	0.00	0.00	0.00	
585200 Lease Purch Int Exp Dump Truck	0.00	261.00	-261.00	0.00%
585201 Lease Purch Int Exp Sewer Jet	0.00	513.51	-513.51	0.00%
585300 Rocheport Loan Int Exp	29.58	30.00	-0.42	98.60%
585500 SRF Interest Expense S&D	50,877.71	53,170.74	-2,293.03	95.69%
<b>Total 585000 Interest Expense</b>	<b>\$ 50,907.29</b>	<b>\$ 53,975.25</b>	<b>-\$ 3,067.96</b>	<b>94.32%</b>
<b>Total Expenses</b>	<b>\$ 1,289,401.12</b>	<b>\$ 1,372,819.23</b>	<b>-\$ 83,418.11</b>	<b>93.92%</b>
<b>Net Operating Income</b>	<b>\$ 123,977.21</b>	<b>-\$ 43,359.48</b>	<b>\$ 167,336.69</b>	<b>-285.93%</b>
<b>Other Income</b>				
750000 Non-Operating Income	0.00	0.00	0.00	
750200 Sale of Real Estate	0.00	1,500.00	-1,500.00	0.00%
<b>Total 750000 Non-Operating Income</b>	<b>\$ 0.00</b>	<b>\$ 1,500.00</b>	<b>-\$ 1,500.00</b>	<b>0.00%</b>
<b>Total Other Income</b>	<b>\$ 0.00</b>	<b>\$ 1,500.00</b>	<b>-\$ 1,500.00</b>	<b>0.00%</b>
<b>Other Expenses</b>				
850000 Other Expenses	0.00	0.00	0.00	
852000 Loss on Demolition of Plant	0.00	3,249.99	-3,249.99	0.00%
<b>Total 850000 Other Expenses</b>	<b>\$ 0.00</b>	<b>\$ 3,249.99</b>	<b>-\$ 3,249.99</b>	<b>0.00%</b>
<b>Total Other Expenses</b>	<b>\$ 0.00</b>	<b>\$ 3,249.99</b>	<b>-\$ 3,249.99</b>	<b>0.00%</b>
<b>Net Other Income</b>	<b>\$ 0.00</b>	<b>-\$ 1,749.99</b>	<b>\$ 1,749.99</b>	<b>0.00%</b>
<b>Net Income</b>	<b>\$ 123,977.21</b>	<b>-\$ 45,109.47</b>	<b>\$ 169,086.68</b>	<b>-274.84%</b>