

Boone County Regional Sewer District
Budget vs. Actual Report, Fiscal Year 2023
 January - December 2023

	Total				% of Budget
	Actual	Budget	over Budget	Remaining	
Income					
401000 BEC & Customer Fee Income	80.32	0.00	80.32	-80.32	
401100 User Fees	5,128,265.51	4,999,159.00	129,106.51	-129,106.51	102.58%
401200 Late Penalty Charge	17,992.78	19,091.00	-1,098.22	1,098.22	94.25%
401300 Connection Fees	83,697.50	60,000.00	23,697.50	-23,697.50	139.50%
401400 Inspection Fees	5,460.00	4,000.00	1,460.00	-1,460.00	136.50%
401500 Contracted Services	0.00	0.00	0.00	0.00	
401501 Service Calls	38,565.08	30,000.00	8,565.08	-8,565.08	128.55%
401505 C/S Hartsburg	11,169.84	11,170.00	-0.16	0.16	100.00%
401506 C/S Rocheport Billing	1,440.00	1,700.00	-260.00	260.00	84.71%
401510 C/S Sturgeon	33,493.73	41,783.00	-8,289.27	8,289.27	80.16%
401520 C/S Ashland	126,970.04	121,402.00	5,568.04	-5,568.04	104.59%
401530 C/S Renick	13,033.56	13,034.00	-0.44	0.44	100.00%
Total 401500 Contracted Services	\$ 224,672.25	\$ 219,089.00	\$ 5,583.25	-\$ 5,583.25	102.55%
Total 401000 BEC & Customer Fee Income	\$ 5,460,168.36	\$ 5,301,339.00	\$ 158,829.36	-\$ 158,829.36	103.00%
415000 Interest Income	0.00	0.00	0.00	0.00	
415300 Interest Inc-MMkt	103,732.13	15,000.00	88,732.13	-88,732.13	691.55%
415500 Interest Inc-Cking	32,104.64	500.00	31,604.64	-31,604.64	6420.93%
415700 Interest Inc-SRF	10,993.07	1,000.00	9,993.07	-9,993.07	1099.31%
Total 415000 Interest Income	\$ 146,829.84	\$ 16,500.00	\$ 130,329.84	-\$ 130,329.84	889.88%
498000 Miscellaneous Income	29,996.72	0.00	29,996.72	-29,996.72	
498010 Developer Reimbursement Income	900.00	0.00	900.00	-900.00	
Total 498000 Miscellaneous Income	\$ 30,896.72	\$ 0.00	\$ 30,896.72	-\$ 30,896.72	
Total Income	\$ 5,637,894.92	\$ 5,317,839.00	\$ 320,055.92	-\$ 320,055.92	106.02%
Gross Profit	\$ 5,637,894.92	\$ 5,317,839.00	\$ 320,055.92	-\$ 320,055.92	106.02%
Expenses					
501000 Personnel Expenses	0.00	0.00	0.00	0.00	
501110 Salary - Administrative	337,715.42	351,946.00	-14,230.58	14,230.58	95.96%
501120 Overtime - Administrative	6,994.13	8,799.00	-1,804.87	1,804.87	79.49%
501210 Salary - Operations	599,626.96	609,718.00	-10,091.04	10,091.04	98.34%
501220 Overtime - Operations	54,816.03	30,486.00	24,330.03	-24,330.03	179.81%
501230 Standby Compensation	18,836.40	22,060.00	-3,223.60	3,223.60	85.39%
501235 Shift Differential	0.00	1,250.00	-1,250.00	1,250.00	0.00%
501240 Salary - Temporary	0.00	5,000.00	-5,000.00	5,000.00	0.00%
501300 Uniform - Safety Gear	6,599.98	10,000.00	-3,400.02	3,400.02	66.00%
501400 FICA - Employer	78,221.32	82,170.00	-3,948.68	3,948.68	95.19%
501500 Worker's Compensation	29,968.62	33,664.00	-3,695.38	3,695.38	89.02%
501600 Medical Insurance	125,550.00	130,506.00	-4,956.00	4,956.00	96.20%
501650 Life Insurance	7,055.75	1,860.00	5,195.75	-5,195.75	379.34%
501700 Dental Insurance	3,413.56	5,725.00	-2,311.44	2,311.44	59.63%
501800 Long Term Disability	1,808.35	3,822.00	-2,013.65	2,013.65	47.31%
501900 Retirement - BCRSD Contribution	56,572.86	73,170.00	-16,597.14	16,597.14	77.32%
502100 Employee Assistance Program	0.00	250.00	-250.00	250.00	0.00%
502200 Safety Incentive Expense	28.05	600.00	-571.95	571.95	4.68%
Total 501000 Personnel Expenses	\$ 1,327,207.43	\$ 1,371,026.00	-\$ 43,818.57	\$ 43,818.57	96.80%
520000 Materials & Supplies	0.00	0.00	0.00	0.00	
520100 Postage	9,304.42	4,000.00	5,304.42	-5,304.42	232.61%

520300 Office Supplies	7,048.08	3,500.00	3,548.08	-3,548.08	201.37%
520400 Work from Home	68.97	0.00	68.97	-68.97	
Total 520300 Office Supplies	\$ 7,117.05	\$ 3,500.00	\$ 3,617.05	-\$ 3,617.05	203.34%
520600 Printing & Duplicating	6,328.57	1,000.00	5,328.57	-5,328.57	632.86%
520900 Computer Supplies	2,043.78	1,000.00	1,043.78	-1,043.78	204.38%
Total 520000 Materials & Supplies	\$ 24,793.82	\$ 9,500.00	\$ 15,293.82	-\$ 15,293.82	260.99%
530000 Bond Issuance & Admin Fees	0.00	0.00	0.00	0.00	
532000 SRF Bond Issuance Exp S&D	80,301.41	78,395.00	1,906.41	-1,906.41	102.43%
535000 Rocheport Loan Admin Fee	35.00	35.00	0.00	0.00	100.00%
Total 530000 Bond Issuance & Admin Fees	\$ 80,336.41	\$ 78,430.00	\$ 1,906.41	-\$ 1,906.41	102.43%
540000 Dues, Training, Seminars	0.00	0.00	0.00	0.00	
540200 Dues	6,002.08	5,380.00	622.08	-622.08	111.56%
540400 Seminars	389.52	5,000.00	-4,610.48	4,610.48	7.79%
540600 Training	3,607.87	8,600.00	-4,992.13	4,992.13	41.95%
540700 Travel (Airfare, Parking, Meals)	337.75	0.00	337.75	-337.75	
540800 Meeting Expenses	1,428.33	0.00	1,428.33	-1,428.33	
540900 Mileage, Training & Travel	233.34	0.00	233.34	-233.34	
Total 540000 Dues, Training, Seminars	\$ 11,998.89	\$ 18,980.00	-\$ 6,981.11	\$ 6,981.11	63.22%
545000 Utilities	0.00	0.00	0.00	0.00	
545100 Telephone - Communications	344.94	0.00	344.94	-344.94	
545110 Cellular & Paging Monthly Fees	16,005.12	16,000.00	5.12	-5.12	100.03%
545115 Cell Phones, iPads, Pagers	0.00	3,500.00	-3,500.00	3,500.00	0.00%
545120 Land lines - Office, Alarms	11,011.67	13,000.00	-1,988.33	1,988.33	84.71%
545130 Facility Alarm Fees	6,100.50	7,000.00	-899.50	899.50	87.15%
545140 Rocky Fork WWTP Internet	1,957.47	1,250.00	707.47	-707.47	156.60%
Total 545100 Telephone - Communications	\$ 35,419.70	\$ 40,750.00	-\$ 5,330.30	\$ 5,330.30	86.92%
545200 Utilities Systems	0.00	0.00	0.00	0.00	
545201 Systems Electric	151,525.12	165,000.00	-13,474.88	13,474.88	91.83%
545203 Systems Natural Gas	2,812.90	5,500.00	-2,687.10	2,687.10	51.14%
545205 Systems - Water	8,179.49	2,500.00	5,679.49	-5,679.49	327.18%
545210 Systems - Trash	754.00	850.00	-96.00	96.00	88.71%
Total 545200 Utilities Systems	\$ 163,271.51	\$ 173,850.00	-\$ 10,578.49	\$ 10,578.49	93.92%
545500 Utilities Building	0.00	0.00	0.00	0.00	
545501 Building - Electric	1,997.00	2,650.00	-653.00	653.00	75.36%
545505 Building - Water & Sewer	357.88	500.00	-142.12	142.12	71.58%
545507 Building Trash	1,265.80	1,550.00	-284.20	284.20	81.66%
545509 Building - Natural Gas	1,297.78	2,000.00	-702.22	702.22	64.89%
Total 545500 Utilities Building	\$ 4,918.46	\$ 6,700.00	-\$ 1,781.54	\$ 1,781.54	73.41%
Total 545000 Utilities	\$ 203,609.67	\$ 221,300.00	-\$ 17,690.33	\$ 17,690.33	92.01%
550000 Equipment Expenses	0.00	0.00	0.00	0.00	
550100 Gasoline	44,922.32	45,000.00	-77.68	77.68	99.83%
550300 Mileage	94.28	200.00	-105.72	105.72	47.14%
550400 Vehicle & Equip Repairs & Maint	29,459.17	35,000.00	-5,540.83	5,540.83	84.17%
550500 Computer Repairs & Maintenance	0.00	6,500.00	-6,500.00	6,500.00	0.00%
Total 550000 Equipment Expenses	\$ 74,475.77	\$ 86,700.00	-\$ 12,224.23	\$ 12,224.23	85.90%
550700 Systems Repairs and Maintenance	0.00	0.00	0.00	0.00	
550705 Shop Supplies	9,286.40	12,000.00	-2,713.60	2,713.60	77.39%
550710 Treatment Costs	0.00	0.00	0.00	0.00	
550711 Equipment Rental WWTP	-18.00	2,500.00	-2,518.00	2,518.00	-0.72%
550713 Lab Supplies	8,974.24	7,500.00	1,474.24	-1,474.24	119.66%
550714 Chemicals	1,549.39	4,500.00	-2,950.61	2,950.61	34.43%
550715 Sludge Disposal	26,203.65	50,000.00	-23,796.35	23,796.35	52.41%
550720 Sludge Dewatering Supplies	13,625.77	15,000.00	-1,374.23	1,374.23	90.84%
Total 550715 Sludge Disposal	\$ 39,829.42	\$ 65,000.00	-\$ 25,170.58	\$ 25,170.58	61.28%

550716 Lab Analysis	15,187.50	12,000.00	3,187.50	-3,187.50	126.56%
550718 Equipment Replacemnt-treatmnt	28,715.57	60,000.00	-31,284.43	31,284.43	47.86%
550719 Construction & Materials -Trtrmt	5,947.77	6,000.00	-52.23	52.23	99.13%
Total 550710 Treatment Costs	\$ 100,185.89	\$ 157,500.00	-\$ 57,314.11	\$ 57,314.11	63.61%
550750 Collection Systems	0.00	0.00	0.00	0.00	
550751 Equipment Rental Collection Sys	9,399.55	5,000.00	4,399.55	-4,399.55	187.99%
550753 Locates - MO One Call	4,521.72	5,000.00	-478.28	478.28	90.43%
550754 Pressurized System Parts, Pumps	164,135.57	85,000.00	79,135.57	-79,135.57	193.10%
550755 Mapping	3,815.97	0.00	3,815.97	-3,815.97	
550756 Equipment Replacemnt-Collection	41,012.79	30,000.00	11,012.79	-11,012.79	136.71%
550758 Construction & Mat-Collection	11,551.00	20,000.00	-8,449.00	8,449.00	57.76%
550759 Back-up Rehabilitation	0.00	24,000.00	-24,000.00	24,000.00	0.00%
Total 550750 Collection Systems	\$ 234,436.60	\$ 169,000.00	\$ 65,436.60	-\$ 65,436.60	138.72%
Total 550700 Systems Repairs and Maintenance	\$ 343,908.89	\$ 338,500.00	\$ 5,408.89	-\$ 5,408.89	101.60%
551000 Wholesale Treatment	1,031,264.79	1,050,850.00	-19,585.21	19,585.21	98.14%
552000 Headquarters Repair & Maint	60.00	18,500.00	-18,440.00	18,440.00	0.32%
560000 Contractual Services - Administrative	74.71	0.00	74.71	-74.71	
560100 Insurance	76,911.49	55,000.00	21,911.49	-21,911.49	139.84%
560300 Legal Fees	0.00	0.00	0.00	0.00	
560310 Legal Fees - General Counsel	127,395.00	100,000.00	27,395.00	-27,395.00	127.40%
560320 Legal Fees - Other	3,574.75	50,000.00	-46,425.25	46,425.25	7.15%
Total 560300 Legal Fees	\$ 130,969.75	\$ 150,000.00	-\$ 19,030.25	\$ 19,030.25	87.31%
560500 Engineering & Surveys	29,188.21	21,500.00	7,688.21	-7,688.21	135.76%
560700 Outside Services	4,749.84	6,300.00	-1,550.16	1,550.16	75.39%
560900 Land Rent	100.00	100.00	0.00	0.00	100.00%
561500 Equipment Service Contracts	9,500.00	20,000.00	-10,500.00	10,500.00	47.50%
561700 Audit	10,800.00	10,500.00	300.00	-300.00	102.86%
561900 Answering Service	4,952.30	3,100.00	1,852.30	-1,852.30	159.75%
562100 Temporary Labor Services (deleted)	0.00	5,000.00	-5,000.00	5,000.00	0.00%
562200 Management Contract - County	5,353.60	6,000.00	-646.40	646.40	89.23%
562299 BEC Fees & Services	0.00	0.00	0.00	0.00	
562300 Computer Billing Services BEC	31,323.68	85,000.00	-53,676.32	53,676.32	36.85%
562301 BEC Credit Card Fees	26,887.28	0.00	26,887.28	-26,887.28	
562302 BEC, Support, Postage & Payroll	19,601.85	0.00	19,601.85	-19,601.85	
562303 BEC, CIS & IT Fees	1,301.10	0.00	1,301.10	-1,301.10	
562304 BEC, AR-AR Transfer & NSF	2,072.83	0.00	2,072.83	-2,072.83	
562305 BEC, Refunds	17,751.09	0.00	17,751.09	-17,751.09	
562306 Shut Off Fees	925.00	0.00	925.00	-925.00	
562307 BEC Collection Agency Fees	2,335.57	0.00	2,335.57	-2,335.57	
Total 562299 BEC Fees & Services	\$ 102,198.40	\$ 85,000.00	\$ 17,198.40	-\$ 17,198.40	120.23%
562400 Contract Service-GIS Developmnt	4,710.62	30,000.00	-25,289.38	25,289.38	15.70%
562500 Contract Services - Finance	10,225.52	40,000.00	-29,774.48	29,774.48	25.56%
562600 Contract Service - Misc	120.65	0.00	120.65	-120.65	
562700 Mowing Contract	36,047.25	40,000.00	-3,952.75	3,952.75	90.12%
Total 560000 Contractual Services - Administrative	\$ 425,902.34	\$ 472,500.00	-\$ 46,597.66	\$ 46,597.66	90.14%
565000 Miscellaneous Expenses	250.44	0.00	250.44	-250.44	
565100 Public Notices	200.15	1,000.00	-799.85	799.85	20.02%
565200 DNR Connection Fee	5,926.58	6,000.00	-73.42	73.42	98.78%
565300 Recording and Permit Fees	1,363.54	2,500.00	-1,136.46	1,136.46	54.54%
565400 Annual Meeting	0.00	150.00	-150.00	150.00	0.00%
565500 Subscriptions	5,680.65	1,100.00	4,580.65	-4,580.65	516.42%
565600 Newsletter Printed	1,824.98	5,000.00	-3,175.02	3,175.02	36.50%
565601 Newsletter Digital	109.87	175.00	-65.13	65.13	62.78%
565700 Administrative Expense	2,720.73	3,500.00	-779.27	779.27	77.74%

565750 Accounting Software	2,254.92	2,500.00	-245.08	245.08	90.20%
565800 Contingency	0.00	50,000.00	-50,000.00	50,000.00	0.00%
565900 Bank Service Charges	1,381.31	1,700.00	-318.69	318.69	81.25%
565950 Miscellaneous Administrative Expense	5.50	0.00	5.50	-5.50	
Total 565000 Miscellaneous Expenses	\$ 21,718.67	\$ 73,625.00	-\$ 51,906.33	\$ 51,906.33	29.50%
566000 Bad Debt Write Off	27,999.25	35,000.00	-7,000.75	7,000.75	80.00%
570000 Fixed Assets Additions	0.00	0.00	0.00	0.00	
570100 Office Equipment	589.87	0.00	589.87	-589.87	
570300 Machinery & Equipment	9,000.00	0.00	9,000.00	-9,000.00	
Total 570000 Fixed Assets Additions	\$ 9,589.87	\$ 0.00	\$ 9,589.87	-\$ 9,589.87	
580000 Depreciation	0.00	0.00	0.00	0.00	
580200 Depreciation-Furniture & Fix	2,073.86	3,894.00	-1,820.14	1,820.14	53.26%
580300 Depreciation-Mach & Equip	28,015.35	50,743.00	-22,727.65	22,727.65	55.21%
580500 Depreciation-Bldg Add	1,133.28	1,713.00	-579.72	579.72	66.16%
580600 Depreciation-Vehicles	37,913.70	80,802.00	-42,888.30	42,888.30	46.92%
580700 Depreciation-Trmnt Plants	636,633.96	725,406.00	-88,772.04	88,772.04	87.76%
580800 Depreciation-Collection Systems	644,010.18	637,907.00	6,103.18	-6,103.18	100.96%
581000 Depreciation-Driveway	1,475.16	0.00	1,475.16	-1,475.16	
581100 Depreciation-Floor	210.96	0.00	210.96	-210.96	
Total 580000 Depreciation	\$ 1,351,466.45	\$ 1,500,465.00	-\$ 148,998.55	\$ 148,998.55	90.07%
585000 Interest Expense	36.82	0.00	36.82	-36.82	
585200 Lease Purch Int Exp Dump Truck	2,588.61	1,044.00	1,544.61	-1,544.61	247.95%
585201 Lease Purch Int Exp Sewer Jet	2,444.39	2,054.00	390.39	-390.39	119.01%
585300 Rocheport Loan Int Exp	29.58	120.00	-90.42	90.42	24.65%
585500 SRF Interest Expense S&D	201,547.70	212,683.00	-11,135.30	11,135.30	94.76%
585900 Miscellaneous Interest Exp	635.34	0.00	635.34	-635.34	
Total 585000 Interest Expense	\$ 207,282.44	\$ 215,901.00	-\$ 8,618.56	\$ 8,618.56	96.01%
Total Expenses	\$ 5,141,614.69	\$ 5,491,277.00	-\$ 349,662.31	\$ 349,662.31	93.63%
Net Operating Income	\$ 496,280.23	-\$ 173,438.00	\$ 669,718.23	-\$ 669,718.23	-286.14%
Other Income					
750000 Non-Operating Income	0.00	0.00	0.00	0.00	
750200 Sale of Real Estate	0.00	6,000.00	-6,000.00	6,000.00	0.00%
Total 750000 Non-Operating Income	\$ 0.00	\$ 6,000.00	-\$ 6,000.00	\$ 6,000.00	0.00%
Total Other Income	\$ 0.00	\$ 6,000.00	-\$ 6,000.00	\$ 6,000.00	0.00%
Other Expenses					
850000 Other Expenses	0.00	0.00	0.00	0.00	
852000 Loss on Demolition of Plant	0.00	13,000.00	-13,000.00	13,000.00	0.00%
Total 850000 Other Expenses	\$ 0.00	\$ 13,000.00	-\$ 13,000.00	\$ 13,000.00	0.00%
Total Other Expenses	\$ 0.00	\$ 13,000.00	-\$ 13,000.00	\$ 13,000.00	0.00%
Net Other Income	\$ 0.00	-\$ 7,000.00	\$ 7,000.00	-\$ 7,000.00	0.00%
Net Income	\$ 496,280.23	-\$ 180,438.00	\$ 676,718.23	-\$ 676,718.23	-275.04%

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