

Boone County Regional Sewer District

Profit and Loss YTD Comparison

January - December 2023

	TOTAL			
	JAN - DEC 2023	JAN - DEC 2022 (PP)	CHANGE	% CHANGE
Income				
401000 BEC & Customer Fee Income	80.32		80.32	
401100 User Fees	5,128,265.51	4,998,571.48	129,694.03	2.59 %
401200 Late Penalty Charge	17,992.78	18,837.27	-844.49	-4.48 %
401300 Connection Fees	83,697.50	103,475.00	-19,777.50	-19.11 %
401400 Inspection Fees	5,460.00	5,530.00	-70.00	-1.27 %
401500 Contracted Services				
401501 Service Calls	38,565.08	40,176.54	-1,611.46	-4.01 %
401505 C/S Hartsburg	11,169.84	11,169.84	0.00	0.00 %
401506 C/S Rocheport Billing	1,440.00	1,640.13	-200.13	-12.20 %
401510 C/S Sturgeon	33,493.73	41,783.16	-8,289.43	-19.84 %
401520 C/S Ashland	126,970.04	70,818.02	56,152.02	79.29 %
401530 C/S Renick	13,033.56	5,185.48	7,848.08	151.35 %
Total 401500 Contracted Services	224,672.25	170,773.17	53,899.08	31.56 %
Total 401000 BEC & Customer Fee Income	5,460,168.36	5,297,186.92	162,981.44	3.08 %
415000 Interest Income				
415300 Interest Inc-MMkt	103,732.13	46,085.20	57,646.93	125.09 %
415500 Interest Inc-Cking	32,104.64	3,486.50	28,618.14	820.83 %
415700 Interest Inc-SRF	10,993.07	2,992.23	8,000.84	267.39 %
Total 415000 Interest Income	146,829.84	52,563.93	94,265.91	179.34 %
498000 Miscellaneous Income	29,996.72	18,553.22	11,443.50	61.68 %
498010 Developer Reimbursement Income	900.00		900.00	
Total 498000 Miscellaneous Income	30,896.72	18,553.22	12,343.50	66.53 %
Total Income	\$5,637,894.92	\$5,368,304.07	\$269,590.85	5.02 %
GROSS PROFIT	\$5,637,894.92	\$5,368,304.07	\$269,590.85	5.02 %
Expenses				
501000 Personnel Expenses				
501110 Salary - Administrative	337,715.42	274,996.20	62,719.22	22.81 %
501120 Overtime - Administrative	6,994.13	5,540.79	1,453.34	26.23 %
501210 Salary - Operations	599,626.96	569,169.90	30,457.06	5.35 %
501220 Overtime - Operations	54,816.03	37,204.66	17,611.37	47.34 %
501230 Standby Compensation	18,836.40	22,625.80	-3,789.40	-16.75 %
501235 Shift Differential	0.00	1,224.00	-1,224.00	-100.00 %
501300 Uniform - Safety Gear	6,599.98	7,237.63	-637.65	-8.81 %
501400 FICA - Employer	78,221.32	74,646.25	3,575.07	4.79 %
501500 Worker's Compensation	29,968.62	31,068.91	-1,100.29	-3.54 %
501600 Medical Insurance	125,550.00	110,261.38	15,288.62	13.87 %
501650 Life Insurance	7,055.75	1,649.30	5,406.45	327.80 %

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501700 Dental Insurance	3,413.56	7,264.14	-3,850.58	-53.01 %
501800 Long Term Disability	1,808.35	3,571.85	-1,763.50	-49.37 %
501900 Retirement - BCRSD Contribution	56,572.86	62,042.06	-5,469.20	-8.82 %
502200 Safety Incentive Expense	28.05		28.05	
Total 501000 Personnel Expenses	1,327,207.43	1,208,502.87	118,704.56	9.82 %
520000 Materials & Supplies				
520100 Postage	9,304.42	4,663.05	4,641.37	99.54 %
520300 Office Supplies	7,048.08	2,381.70	4,666.38	195.93 %
520400 Work from Home	68.97		68.97	
Total 520300 Office Supplies	7,117.05	2,381.70	4,735.35	198.82 %
520600 Printing & Duplicating	6,328.57	1,371.85	4,956.72	361.32 %
520900 Computer Supplies	2,043.78	888.34	1,155.44	130.07 %
Total 520000 Materials & Supplies	24,793.82	9,304.94	15,488.88	166.46 %
530000 Bond Issuance & Admin Fees				
532000 SRF Bond Issuance Exp S&D	80,301.41	83,139.21	-2,837.80	-3.41 %
535000 Rocheport Loan Admin Fee	35.00	38.50	-3.50	-9.09 %
Total 530000 Bond Issuance & Admin Fees	80,336.41	83,177.71	-2,841.30	-3.42 %
540000 Dues, Training, Seminars				
540200 Dues	6,002.08	3,987.80	2,014.28	50.51 %
540400 Seminars	389.52	961.91	-572.39	-59.51 %
540600 Training	3,607.87	6,897.71	-3,289.84	-47.69 %
540700 Travel (Airfare, Parking, Meals)	337.75		337.75	
540800 Meeting Expenses	1,428.33		1,428.33	
540900 Mileage, Training & Travel	233.34		233.34	
Total 540000 Dues, Training, Seminars	11,998.89	11,847.42	151.47	1.28 %
545000 Utilities				
545100 Telephone - Communications	344.94		344.94	
545110 Cellular & Paging Monthly Fees	16,005.12	15,636.26	368.86	2.36 %
545115 Cell Phones, iPads, Pagers		2,388.29	-2,388.29	-100.00 %
545120 Land lines - Office, Alarms	11,011.67	13,172.49	-2,160.82	-16.40 %
545130 Facility Alarm Fees	6,100.50	5,760.94	339.56	5.89 %
545140 Rocky Fork WWTP Internet	1,957.47	1,249.76	707.71	56.63 %
Total 545100 Telephone - Communications	35,419.70	38,207.74	-2,788.04	-7.30 %
545200 Utilities Systems				
545201 Systems Electric	151,525.12	144,308.03	7,217.09	5.00 %
545203 Systems Natural Gas	2,812.90	4,924.73	-2,111.83	-42.88 %
545205 Systems - Water	8,179.49	1,703.68	6,475.81	380.11 %
545210 Systems - Trash	754.00	564.00	190.00	33.69 %
Total 545200 Utilities Systems	163,271.51	151,500.44	11,771.07	7.77 %

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545500 Utilities Building				
545501 Building - Electric	1,997.00	2,183.74	-186.74	-8.55 %
545505 Building - Water & Sewer	357.88	435.04	-77.16	-17.74 %
545507 Building Trash	1,265.80	1,518.96	-253.16	-16.67 %
545509 Building - Natural Gas	1,297.78	1,156.30	141.48	12.24 %
Total 545500 Utilities Building	4,918.46	5,294.04	-375.58	-7.09 %
Total 545000 Utilities	203,609.67	195,002.22	8,607.45	4.41 %
550000 Equipment Expenses				
550100 Gasoline	44,922.32	48,944.73	-4,022.41	-8.22 %
550300 Mileage	94.28	61.78	32.50	52.61 %
550400 Vehicle & Equip Repairs & Maint	29,459.17	32,270.59	-2,811.42	-8.71 %
550500 Computer Repairs & Maintenance		3,506.27	-3,506.27	-100.00 %
Total 550000 Equipment Expenses	74,475.77	84,783.37	-10,307.60	-12.16 %
550700 Systems Repairs and Maintenance				
550705 Shop Supplies	9,286.40	6,837.77	2,448.63	35.81 %
550710 Treatment Costs				
550711 Equipment Rental WWTP	-18.00	1,598.28	-1,616.28	-101.13 %
550713 Lab Supplies	8,974.24	9,232.49	-258.25	-2.80 %
550714 Chemicals	1,549.39	2,855.36	-1,305.97	-45.74 %
550715 Sludge Disposal	26,203.65	147,226.13	-121,022.48	-82.20 %
550720 Sludge Dewatering Supplies	13,625.77	14,996.01	-1,370.24	-9.14 %
Total 550715 Sludge Disposal	39,829.42	162,222.14	-122,392.72	-75.45 %
550716 Lab Analysis	15,187.50	11,239.52	3,947.98	35.13 %
550718 Equipment Replacemnt-treatmnt	28,715.57	27,705.96	1,009.61	3.64 %
550719 Construction & Materials -Trtmt	5,947.77	8,103.82	-2,156.05	-26.61 %
Total 550710 Treatment Costs	100,185.89	222,957.57	-122,771.68	-55.07 %
550750 Collection Systems				
550751 Equipment Rental Collection Sys	9,399.55	2,784.05	6,615.50	237.62 %
550753 Locates - MO One Call	4,521.72	5,115.80	-594.08	-11.61 %
550754 Pressurized System Parts, Pumps	164,135.57	51,275.65	112,859.92	220.10 %
550755 Mapping	3,815.97		3,815.97	
550756 Equipment Replacemnt-Collection	41,012.79	24,334.92	16,677.87	68.53 %
550758 Construction & Mat-Collection	11,551.00	10,692.60	858.40	8.03 %
Total 550750 Collection Systems	234,436.60	94,203.02	140,233.58	148.86 %
Total 550700 Systems Repairs and Maintenance	343,908.89	323,998.36	19,910.53	6.15 %
551000 Wholesale Treatment	1,031,264.79	1,024,609.04	6,655.75	0.65 %
552000 Headquarters Repair & Maint	60.00	7,973.71	-7,913.71	-99.25 %

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560000 Contractual Services - Administrative	74.71		74.71	
560100 Insurance	76,911.49	52,499.76	24,411.73	46.50 %
560300 Legal Fees				
560310 Legal Fees - General Counsel	127,395.00	70,305.00	57,090.00	81.20 %
560320 Legal Fees - Other	3,574.75	30,040.25	-26,465.50	-88.10 %
Total 560300 Legal Fees	130,969.75	100,345.25	30,624.50	30.52 %
560500 Engineering & Surveys	29,188.21	7,540.88	21,647.33	287.07 %
560700 Outside Services	4,749.84	67,103.61	-62,353.77	-92.92 %
560900 Land Rent	100.00	100.00	0.00	0.00 %
561500 Equipment Service Contracts	9,500.00	14,871.65	-5,371.65	-36.12 %
561700 Audit	10,800.00	9,800.00	1,000.00	10.20 %
561900 Answering Service	4,952.30	2,666.80	2,285.50	85.70 %
562200 Management Contract - County	5,353.60	4,990.32	363.28	7.28 %
562299 BEC Fees & Services				
562300 Computer Billing Services BEC	31,323.68	96,253.00	-64,929.32	-67.46 %
562301 BEC Credit Card Fees	26,887.28		26,887.28	
562302 BEC, Support, Postage & Payroll	19,601.85		19,601.85	
562303 BEC, CIS & IT Fees	1,301.10		1,301.10	
562304 BEC, AR-AR Transfer & NSF	2,072.83		2,072.83	
562305 BEC, Refunds	17,751.09		17,751.09	
562306 Shut Off Fees	925.00		925.00	
562307 BEC Collection Agency Fees	2,335.57		2,335.57	
Total 562299 BEC Fees & Services	102,198.40	96,253.00	5,945.40	6.18 %
562400 Contract Service-GIS Developmnt	4,710.62	15,469.35	-10,758.73	-69.55 %
562500 Contract Services - Finance	10,225.52	10,485.00	-259.48	-2.47 %
562600 Contract Service - Misc	120.65		120.65	
562700 Mowing Contract	36,047.25	34,826.40	1,220.85	3.51 %
Total 560000 Contractual Services - Administrative	425,902.34	416,952.02	8,950.32	2.15 %
565000 Miscellaneous Expenses	250.44		250.44	
565100 Public Notices	200.15	233.90	-33.75	-14.43 %
565200 DNR Connection Fee	5,926.58	5,616.10	310.48	5.53 %
565300 Recording and Permit Fees	1,363.54	1,681.00	-317.46	-18.89 %
565500 Subscriptions	5,680.65	1,297.34	4,383.31	337.87 %
565600 Newsletter Printed	1,824.98	3,916.27	-2,091.29	-53.40 %
565601 Newsletter Digital	109.87	153.82	-43.95	-28.57 %
565700 Administrative Expense	2,720.73	3,901.65	-1,180.92	-30.27 %
565750 Accounting Software	2,254.92		2,254.92	
565900 Bank Service Charges	1,381.31	1,696.28	-314.97	-18.57 %
565950 Miscellaneous Administrative Expense	5.50		5.50	
Total 565000 Miscellaneous Expenses	21,718.67	18,496.36	3,222.31	17.42 %
566000 Bad Debt Write Off	27,999.25	10,553.10	17,446.15	165.32 %

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	TOTAL			
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570000 Fixed Assets Additions				
570100 Office Equipment	589.87		589.87	
570300 Machinery & Equipment	9,000.00		9,000.00	
Total 570000 Fixed Assets Additions	9,589.87		9,589.87	
580000 Depreciation				
580200 Depreciation-Furniture & Fix	2,073.86	2,893.92	-820.06	-28.34 %
580300 Depreciation-Mach & Equip	28,015.35	30,789.54	-2,774.19	-9.01 %
580500 Depreciation-Bldg Add	1,133.28	1,133.28	0.00	0.00 %
580600 Depreciation-Vehicles	37,913.70	35,502.94	2,410.76	6.79 %
580700 Depreciation-Trmnt Plants	636,633.96	630,406.20	6,227.76	0.99 %
580800 Depreciation-Collection Systems	644,010.18	637,926.30	6,083.88	0.95 %
581000 Depreciation-Driveway	1,475.16	368.79	1,106.37	300.00 %
581100 Depreciation-Floor	210.96	210.96	0.00	0.00 %
Total 580000 Depreciation	1,351,466.45	1,339,231.93	12,234.52	0.91 %
585000 Interest Expense				
585000 Interest Expense	36.82		36.82	
585200 Lease Purch Int Exp Dump Truck	2,588.61	1,542.70	1,045.91	67.80 %
585201 Lease Purch Int Exp Sewer Jet	2,444.39	2,645.02	-200.63	-7.59 %
585300 Rocheport Loan Int Exp	29.58	124.22	-94.64	-76.19 %
585500 SRF Interest Expense S&D	201,547.70	240,271.46	-38,723.76	-16.12 %
585900 Miscellaneous Interest Exp	635.34		635.34	
Total 585000 Interest Expense	207,282.44	244,583.40	-37,300.96	-15.25 %
Total Expenses	\$5,141,614.69	\$4,979,016.45	\$162,598.24	3.27 %
NET OPERATING INCOME	\$496,280.23	\$389,287.62	\$106,992.61	27.48 %
NET INCOME	\$496,280.23	\$389,287.62	\$106,992.61	27.48 %