

Boone County Regional Sewer District
Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L
January - March, 2024

	Total			% of Budget
	Actual	Budget	over Budget	
Income				
401000 BEC & Customer Fee Income	0.00	0.00	0.00	
401100 User Fees	1,306,951.85	1,323,016.50	-16,064.65	98.79%
401200 Late Penalty Charge	4,359.75	5,000.01	-640.26	87.19%
401300 Connection Fees	6,900.00	12,633.24	-5,733.24	54.62%
401400 Inspection Fees	980.00	1,166.76	-186.76	83.99%
401500 Contracted Services	0.00	0.00	0.00	
401501 Service Calls	2,633.21	9,232.74	-6,599.53	28.52%
401505 C/S Hartsburg	2,792.46	2,792.49	-0.03	100.00%
401506 C/S Rocheport Billing	360.00	360.00	0.00	100.00%
401510 C/S Sturgeon	11,518.08	7,325.25	4,192.83	157.24%
401520 C/S Ashland	32,488.02	31,494.00	994.02	103.16%
401530 C/S Renick	3,258.39	3,258.51	-0.12	100.00%
Total 401500 Contracted Services	\$ 53,050.16	\$ 54,462.99	-\$ 1,412.83	97.41%
Total 401000 BEC & Customer Fee Income	\$ 1,372,241.76	\$ 1,396,279.50	-\$ 24,037.74	98.28%
415000 Interest Income	0.00	0.00	0.00	
415300 Interest Inc-MMkt	32,013.76	23,750.01	8,263.75	134.79%
415500 Interest Inc-Cking	12,980.45	6,500.01	6,480.44	199.70%
415700 Interest Inc-SRF	2,352.40	2,499.99	-147.59	94.10%
Total 415000 Interest Income	\$ 47,346.61	\$ 32,750.01	\$ 14,596.60	144.57%
498000 Miscellaneous Income	14,382.99	5,000.01	9,382.98	287.66%
Total Income	\$ 1,433,971.36	\$ 1,434,029.52	-\$ 58.16	100.00%
Gross Profit	\$ 1,433,971.36	\$ 1,434,029.52	-\$ 58.16	100.00%
Expenses				
501000 Personnel Expenses	11,576.09	0.00	11,576.09	
501110 Salary - Administrative	93,202.47	89,903.25	3,299.22	103.67%
501120 Overtime - Administrative	808.93	1,749.99	-941.06	46.22%
501130 Salary - Project Management	26,439.20	0.00	26,439.20	
501135 Overtime - Project Management	3,073.44	0.00	3,073.44	
501210 Salary - Operations	126,524.26	214,142.76	-87,618.50	59.08%
501220 Overtime - Operations	11,907.90	15,000.00	-3,092.10	79.39%
501230 Standby Compensation	6,351.60	7,852.50	-1,500.90	80.89%
501235 Shift Differential	0.00	0.00	0.00	
501300 Uniform - Safety Gear	1,872.80	1,749.99	122.81	107.02%
501400 FICA - Employer	20,266.97	25,004.01	-4,737.04	81.05%
501500 Worker's Compensation	8,173.26	11,820.24	-3,646.98	69.15%
501600 Medical Insurance	32,428.79	36,531.75	-4,102.96	88.77%
501650 Life Insurance	2,973.11	527.01	2,446.10	564.15%
501700 Dental Insurance	0.00	1,761.51	-1,761.51	0.00%
501800 Long Term Disability	0.00	1,206.75	-1,206.75	0.00%

501900 Retirement - BCRSD Contribution	18,771.84	19,173.75	-401.91	97.90%
502100 Employee Assistance Program	0.00	0.00	0.00	
502200 Safety Incentive Expense	0.00	324.99	-324.99	0.00%
502300 Employee Training, Travel	312.53	0.00	312.53	
502301 Employee Training	698.00	7,073.49	-6,375.49	9.87%
502302 EE Training Related Travel	0.00	1,932.00	-1,932.00	0.00%
Total 502300 Employee Training, Travel	\$ 1,010.53	\$ 9,005.49	-\$ 7,994.96	11.22%
502400 Recruiting	6,035.37	125.01	5,910.36	4827.91%
Total 501000 Personnel Expenses	\$ 371,416.56	\$ 435,879.00	-\$ 64,462.44	85.21%
520000 Materials & Supplies	0.00	0.00	0.00	
520100 Postage	1,560.18	2,828.49	-1,268.31	55.16%
520300 Office Supplies	4,446.49	1,935.75	2,510.74	229.70%
520400 Work from Home	0.00	0.00	0.00	
Total 520300 Office Supplies	\$ 4,446.49	\$ 1,935.75	\$ 2,510.74	229.70%
520600 Printing & Duplicating	1,003.25	1,875.00	-871.75	53.51%
520900 Computer Supplies	952.03	1,250.01	-297.98	76.16%
521300 Building Supplies	0.00	0.00	0.00	
Total 520000 Materials & Supplies	\$ 7,961.95	\$ 7,889.25	\$ 72.70	100.92%
530000 Bond Issuance & Admin Fees	0.00	0.00	0.00	
532000 SRF Bond Issuance Exp S&D	44,375.64	20,000.01	24,375.63	221.88%
535000 Rocheport Loan Admin Fee	0.00	0.00	0.00	
Total 530000 Bond Issuance & Admin Fees	\$ 44,375.64	\$ 20,000.01	\$ 24,375.63	221.88%
541000 Mileage, Meetings, Related Travel	0.00	0.00	0.00	
540700 Meeting Related Travel Expenses	1.00	249.99	-248.99	0.40%
540800 Meeting Expenses	1.00	249.99	-248.99	0.40%
540900 Mileage	28.49	75.00	-46.51	37.99%
Total 541000 Mileage, Meetings, Related Travel	\$ 30.49	\$ 574.98	-\$ 544.49	5.30%
545000 Utilities	0.00	0.00	0.00	
545100 Telephone - Communications	344.94	0.00	344.94	
545110 Cellular & Paging Monthly Fees	5,710.75	4,923.99	786.76	115.98%
545115 Cell Phones, iPads, Pagers	0.00	1,250.01	-1,250.01	0.00%
545120 Land lines - Office, Alarms	3,130.10	2,750.01	380.09	113.82%
545130 Facility Alarm Fees	1,631.46	1,899.99	-268.53	85.87%
545140 Rocky Fork WWTP Internet	0.00	652.50	-652.50	0.00%
Total 545100 Telephone - Communications	\$ 10,817.25	\$ 11,476.50	-\$ 659.25	94.26%
545200 Utilities Systems	0.00	0.00	0.00	
545201 Systems Electric	40,608.53	37,500.00	3,108.53	108.29%
545203 Systems Natural Gas	1,302.25	800.01	502.24	162.78%
545205 Systems - Water	1,116.42	2,075.01	-958.59	53.80%
545210 Systems - Trash	198.00	187.50	10.50	105.60%
Total 545200 Utilities Systems	\$ 43,225.20	\$ 40,562.52	\$ 2,662.68	106.56%
545500 Utilities Building	0.00	0.00	0.00	
545501 Building - Electric	534.46	562.50	-28.04	95.02%
545505 Building - Water & Sewer	0.00	112.50	-112.50	0.00%
545507 Building Trash	0.00	380.01	-380.01	0.00%
545509 Building - Natural Gas	0.00	412.50	-412.50	0.00%
Total 545500 Utilities Building	\$ 534.46	\$ 1,467.51	-\$ 933.05	36.42%

Total 545000 Utilities	\$ 54,576.91	\$ 53,506.53	\$ 1,070.38	102.00%
550000 Equipment Expenses	0.00	0.00	0.00	
550100 Gasoline	11,311.39	8,750.01	2,561.38	129.27%
550400 Vehicle & Equip Repairs & Maint	7,313.16	6,500.01	813.15	112.51%
550500 Computer Repairs & Maintenance	0.00	624.99	-624.99	0.00%
Total 550000 Equipment Expenses	\$ 18,624.55	\$ 15,875.01	\$ 2,749.54	117.32%
550700 Systems Repairs and Maintenance	0.00	0.00	0.00	
550705 Shop Supplies	1,999.85	2,750.01	-750.16	72.72%
550706 Safety Equip - Covid	0.00	1,875.00	-1,875.00	0.00%
Total 550705 Shop Supplies	\$ 1,999.85	\$ 4,625.01	-\$ 2,625.16	43.24%
550710 Treatment Costs	0.00	0.00	0.00	
550711 Equipment Rental WWTP	0.00	624.99	-624.99	0.00%
550713 Lab Supplies	3,447.32	1,971.51	1,475.81	174.86%
550714 Chemicals	135.40	512.49	-377.09	26.42%
550715 Sludge Disposal	1,716.20	12,500.01	-10,783.81	13.73%
550720 Sludge Dewatering Supplies	13,837.18	5,000.01	8,837.17	276.74%
Total 550715 Sludge Disposal	\$ 15,553.38	\$ 17,500.02	-\$ 1,946.64	88.88%
550716 Lab Analysis	3,531.00	4,500.00	-969.00	78.47%
550718 Equipment Replacemnt-treatmnt	3,257.74	8,250.00	-4,992.26	39.49%
550719 Construction & Materials -Trtmt	2,492.10	2,000.01	492.09	124.60%
Total 550710 Treatment Costs	\$ 28,416.94	\$ 35,359.02	-\$ 6,942.08	80.37%
550750 Collection Systems	0.00	0.00	0.00	
550751 Equipment Rental Collection Sys	2,686.03	3,050.01	-363.98	88.07%
550753 Locates - MO One Call	5,132.84	924.99	4,207.85	554.91%
550754 Pressurized System Parts, Pumps	35,666.24	30,762.51	4,903.73	115.94%
550756 Equipment Replacemnt-Collection	15,862.05	12,500.01	3,362.04	126.90%
550758 Construction & Mat-Collection	1,529.93	3,750.00	-2,220.07	40.80%
550759 Back-up Rehabilitation	0.00	6,000.00	-6,000.00	0.00%
Total 550750 Collection Systems	\$ 60,877.09	\$ 56,987.52	\$ 3,889.57	106.83%
Total 550700 Systems Repairs and Maintenance	\$ 91,293.88	\$ 96,971.55	-\$ 5,677.67	94.15%
551000 Wholesale Treatment	259,231.96	259,217.49	14.47	100.01%
552000 Headquarters Repair & Maint	600.00	1,250.01	-650.01	48.00%
560000 Contractual Services - Administrative	0.00	0.00	0.00	
560100 Insurance	16,292.25	20,675.01	-4,382.76	78.80%
560300 Legal Fees	0.00	0.00	0.00	
560310 Legal Fees - General Counsel	29,960.00	30,249.99	-289.99	99.04%
560320 Legal Fees - Other	0.00	1,200.00	-1,200.00	0.00%
Total 560300 Legal Fees	\$ 29,960.00	\$ 31,449.99	-\$ 1,489.99	95.26%
560400 Management Plan (AWMP 2024)	32,502.73	19,870.26	12,632.47	163.57%
560500 Engineering & Surveys	-6,717.74	9,999.99	-16,717.73	-67.18%
560700 Outside Services	675.03	1,749.99	-1,074.96	38.57%
560900 Land Rent	0.00	24.99	-24.99	0.00%
561500 Equipment Service Contracts	5,790.60	4,500.00	1,290.60	128.68%
561700 Audit	0.00	5,000.01	-5,000.01	0.00%
561900 Answering Service	1,528.38	1,512.24	16.14	101.07%
562200 Management Contract - County	841.28	1,250.01	-408.73	67.30%
562299 BEC Fees & Services	0.00	0.00	0.00	

562300 Computer Billing Services BEC	0.00	10,500.00	-10,500.00	0.00%
562301 BEC Credit Card Fees	0.00	5,250.00	-5,250.00	0.00%
562302 BEC, Support, Postage & Payroll	0.00	5,250.00	-5,250.00	0.00%
562303 BEC, CIS & IT Fees	4,516.59	375.00	4,141.59	1204.42%
562304 BEC, AR-AR Transfer & NSF	998.73	800.01	198.72	124.84%
562305 BEC, Refunds	31,463.66	3,500.01	27,963.65	898.96%
562306 Shut Off Fees	0.00	900.00	-900.00	0.00%
562307 BEC Collection Agency Fees	230.44	3,300.00	-3,069.56	6.98%
Total 562299 BEC Fees & Services	\$ 37,209.42	\$ 29,875.02	\$ 7,334.40	124.55%
562400 Contract Service-GIS Developmnt	1,961.28	9,282.99	-7,321.71	21.13%
562500 Contract Services - Finance	2,426.60	3,249.99	-823.39	74.66%
562600 Contract Service - Misc	179.26	50.01	129.25	358.45%
562700 Mowing Contract	0.00	12,587.25	-12,587.25	0.00%
Total 560000 Contractual Services - Administrative	\$ 122,649.09	\$ 151,077.75	-\$ 28,428.66	81.18%
565000 Miscellaneous Administrative Expenses	0.00	0.00	0.00	
565050 Sales Tax	32.73	0.00	32.73	
565100 Public Notices	172.95	75.00	97.95	230.60%
565200 DNR Connection Fee	0.00	2,000.01	-2,000.01	0.00%
565300 Recording and Permit Fees	232.55	624.99	-392.44	37.21%
565400 Annual Meeting	0.00	0.00	0.00	
565500 Dues, Subscriptions & Memberships	6,978.50	2,462.49	4,516.01	283.39%
565600 Newsletter Printed	0.00	999.99	-999.99	0.00%
565601 Newsletter Digital	0.00	37.50	-37.50	0.00%
565700 Administrative Expense	209.62	549.99	-340.37	38.11%
565750 Accounting Software	994.60	648.00	346.60	153.49%
565800 Contingency	0.00	12,500.01	-12,500.01	0.00%
565900 Bank Service Charges	330.14	399.99	-69.85	82.54%
565950 Miscellaneous Administrative Expense	0.00	0.00	0.00	
Total 565000 Miscellaneous Administrative Expenses	\$ 8,951.09	\$ 20,297.97	-\$ 11,346.88	44.10%
566000 Bad Debt Write Off	0.00	5,750.01	-5,750.01	0.00%
580000 Depreciation	0.00	0.00	0.00	
580200 Depreciation-Furniture & Fix	418.71	464.49	-45.78	90.14%
580300 Depreciation-Mach & Equip	7,502.52	7,336.74	165.78	102.26%
580500 Depreciation-Bldg Add	283.32	0.00	283.32	
580600 Depreciation-Vehicles	10,082.64	13,500.00	-3,417.36	74.69%
580700 Depreciation-Trmnt Plants	147,210.03	153,500.01	-6,289.98	95.90%
580800 Depreciation-Collection Systems	156,390.18	161,499.99	-5,109.81	96.84%
581000 Depreciation-Driveway	368.79	4,425.75	-4,056.96	8.33%
581100 Depreciation-Floor	43.62	52.74	-9.12	82.71%
Total 580000 Depreciation	\$ 322,299.81	\$ 340,779.72	-\$ 18,479.91	94.58%
585000 Interest Expense	-1,011.11	898.50	-1,909.61	-112.53%
585100 Mortgage Interest	0.00	0.00	0.00	
585300 Rocheport Loan Int Exp	0.00	0.00	0.00	
585500 SRF Interest Expense S&D	0.00	42,999.99	-42,999.99	0.00%
Total 585000 Interest Expense	-\$ 1,011.11	\$ 43,898.49	-\$ 44,909.60	-2.30%
Total Expenses	\$ 1,301,000.82	\$ 1,452,967.77	-\$ 151,966.95	89.54%
Net Operating Income	\$ 132,970.54	-\$ 18,938.25	\$ 151,908.79	-702.13%

Net Income

\$ 132,970.54 -\$ 18,938.25 \$ 151,908.79 -702.13%

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