

Boone County Regional Sewer District

Profit and Loss YTD Comparison

January - March, 2024

	TOTAL			
	JAN - MAR, 2024	JAN - MAR, 2023 (PP)	CHANGE	% CHANGE
Income				
401000 BEC & Customer Fee Income				
401100 User Fees	1,306,951.85	1,272,576.81	34,375.04	2.70 %
401200 Late Penalty Charge	4,359.75	4,370.89	-11.14	-0.25 %
401300 Connection Fees	6,900.00	21,800.00	-14,900.00	-68.35 %
401400 Inspection Fees	980.00	1,260.00	-280.00	-22.22 %
401500 Contracted Services				
401501 Service Calls	2,633.21	10,315.90	-7,682.69	-74.47 %
401505 C/S Hartsburg	2,792.46	2,792.46	0.00	0.00 %
401506 C/S Rocheport Billing	360.00	360.00	0.00	0.00 %
401510 C/S Sturgeon	11,518.08	5,411.16	6,106.92	112.86 %
401520 C/S Ashland	32,488.02	30,218.46	2,269.56	7.51 %
401530 C/S Renick	3,258.39	3,258.39	0.00	0.00 %
Total 401500 Contracted Services	53,050.16	52,356.37	693.79	1.33 %
Total 401000 BEC & Customer Fee Income	1,372,241.76	1,352,364.07	19,877.69	1.47 %
415000 Interest Income				
415300 Interest Inc-MMkt	32,013.76	34,949.70	-2,935.94	-8.40 %
415500 Interest Inc-Cking	12,980.45	3,024.98	9,955.47	329.11 %
415700 Interest Inc-SRF	2,352.40	1,876.28	476.12	25.38 %
Total 415000 Interest Income	47,346.61	39,850.96	7,495.65	18.81 %
498000 Miscellaneous Income	14,382.99	20,934.22	-6,551.23	-31.29 %
Total Income	\$1,433,971.36	\$1,413,149.25	\$20,822.11	1.47 %
GROSS PROFIT	\$1,433,971.36	\$1,413,149.25	\$20,822.11	1.47 %
Expenses				
501000 Personnel Expenses				
501110 Salary - Administrative	93,202.47	84,612.99	8,589.48	10.15 %
501120 Overtime - Administrative	808.93	2,458.80	-1,649.87	-67.10 %
501130 Salary - Project Management	26,439.20		26,439.20	
501135 Overtime - Project Management	3,073.44		3,073.44	
501210 Salary - Operations	126,524.26	167,632.35	-41,108.09	-24.52 %
501220 Overtime - Operations	11,907.90	16,695.32	-4,787.42	-28.68 %
501230 Standby Compensation	6,351.60	5,760.60	591.00	10.26 %
501235 Shift Differential	0.00	0.00	0.00	
501300 Uniform - Safety Gear	1,872.80	2,418.72	-545.92	-22.57 %
501400 FICA - Employer	20,266.97	22,760.90	-2,493.93	-10.96 %
501500 Worker's Compensation	8,173.26	5,448.84	2,724.42	50.00 %
501600 Medical Insurance	32,428.79	28,549.98	3,878.81	13.59 %

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501650 Life Insurance	2,973.11	428.87	2,544.24	593.24 %
501700 Dental Insurance		1,725.13	-1,725.13	-100.00 %
501800 Long Term Disability		925.72	-925.72	-100.00 %
501900 Retirement - BCRSD Contribution	18,771.84	14,757.20	4,014.64	27.20 %
502200 Safety Incentive Expense		28.05	-28.05	-100.00 %
502300 Employee Training, Travel	312.53		312.53	
502301 Employee Training	698.00	300.00	398.00	132.67 %
Total 502300 Employee Training, Travel	1,010.53	300.00	710.53	236.84 %
502400 Recruiting	6,035.37	88.00	5,947.37	6,758.38 %
Total 501000 Personnel Expenses	371,416.56	354,591.47	16,825.09	4.74 %
520000 Materials & Supplies				
520100 Postage	1,560.18	1,506.80	53.38	3.54 %
520300 Office Supplies	4,446.49	2,317.34	2,129.15	91.88 %
520600 Printing & Duplicating	1,003.25	685.08	318.17	46.44 %
520900 Computer Supplies	952.03	1,497.98	-545.95	-36.45 %
Total 520000 Materials & Supplies	7,961.95	6,007.20	1,954.75	32.54 %
530000 Bond Issuance & Admin Fees				
532000 SRF Bond Issuance Exp S&D	44,375.64	44,380.88	-5.24	-0.01 %
535000 Rocheport Loan Admin Fee		35.00	-35.00	-100.00 %
Total 530000 Bond Issuance & Admin Fees	44,375.64	44,415.88	-40.24	-0.09 %
541000 Mileage, Meetings, Related Travel				
540700 Meeting Related Travel Expenses	1.00	1.00	0.00	0.00 %
540800 Meeting Expenses	1.00	1,237.67	-1,236.67	-99.92 %
540900 Mileage	28.49	33.67	-5.18	-15.38 %
Total 541000 Mileage, Meetings, Related Travel	30.49	1,272.34	-1,241.85	-97.60 %
545000 Utilities				
545100 Telephone - Communications	344.94		344.94	
545110 Cellular & Paging Monthly Fees	5,710.75	3,989.01	1,721.74	43.16 %
545120 Land lines - Office, Alarms	3,130.10	2,885.12	244.98	8.49 %
545130 Facility Alarm Fees	1,631.46	5,556.00	-3,924.54	-70.64 %
545140 Rocky Fork WWTP Internet		1,265.60	-1,265.60	-100.00 %
Total 545100 Telephone - Communications	10,817.25	13,695.73	-2,878.48	-21.02 %
545200 Utilities Systems				
545201 Systems Electric	40,608.53	38,048.59	2,559.94	6.73 %
545203 Systems Natural Gas	1,302.25	1,544.30	-242.05	-15.67 %
545205 Systems - Water	1,116.42	643.23	473.19	73.56 %
545210 Systems - Trash	198.00	160.00	38.00	23.75 %
Total 545200 Utilities Systems	43,225.20	40,396.12	2,829.08	7.00 %

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545500 Utilities Building				
545501 Building - Electric	534.46	496.16	38.30	7.72 %
545505 Building - Water & Sewer		82.32	-82.32	-100.00 %
545507 Building Trash		379.74	-379.74	-100.00 %
545509 Building - Natural Gas		750.32	-750.32	-100.00 %
Total 545500 Utilities Building	534.46	1,708.54	-1,174.08	-68.72 %
Total 545000 Utilities	54,576.91	55,800.39	-1,223.48	-2.19 %
550000 Equipment Expenses				
550100 Gasoline	11,311.39	427.59	10,883.80	2,545.38 %
550400 Vehicle & Equip Repairs & Maint	7,313.16	2,113.87	5,199.29	245.96 %
Total 550000 Equipment Expenses	18,624.55	2,541.46	16,083.09	632.83 %
550700 Systems Repairs and Maintenance				
550705 Shop Supplies	1,999.85	4,171.10	-2,171.25	-52.05 %
550710 Treatment Costs				
550711 Equipment Rental WWTP		-18.00	18.00	100.00 %
550713 Lab Supplies	3,447.32	4,726.39	-1,279.07	-27.06 %
550714 Chemicals	135.40	87.76	47.64	54.28 %
550715 Sludge Disposal	1,716.20	6,495.93	-4,779.73	-73.58 %
550720 Sludge Dewatering Supplies	13,837.18	13,625.77	211.41	1.55 %
Total 550715 Sludge Disposal	15,553.38	20,121.70	-4,568.32	-22.70 %
550716 Lab Analysis	3,531.00	3,562.00	-31.00	-0.87 %
550718 Equipment Replacemnt-treatmnt	3,257.74	7,302.59	-4,044.85	-55.39 %
550719 Construction & Materials -Trtmt	2,492.10	3,309.19	-817.09	-24.69 %
Total 550710 Treatment Costs	28,416.94	39,091.63	-10,674.69	-27.31 %
550750 Collection Systems				
550751 Equipment Rental Collection Sys	2,686.03	4,965.31	-2,279.28	-45.90 %
550753 Locates - MO One Call	5,132.84		5,132.84	
550754 Pressurized System Parts, Pumps	35,666.24	28,749.83	6,916.41	24.06 %
550756 Equipment Replacemnt-Collection	15,862.05	14,122.23	1,739.82	12.32 %
550758 Construction & Mat-Collection	1,529.93	2,877.52	-1,347.59	-46.83 %
Total 550750 Collection Systems	60,877.09	50,714.89	10,162.20	20.04 %
Total 550700 Systems Repairs and Maintenance	91,293.88	93,977.62	-2,683.74	-2.86 %
551000 Wholesale Treatment	259,231.96	258,355.69	876.27	0.34 %
552000 Headquarters Repair & Maint	600.00		600.00	
560000 Contractual Services - Administrative				
560100 Insurance	16,292.25	27,252.20	-10,959.95	-40.22 %
560300 Legal Fees				
560310 Legal Fees - General Counsel	29,960.00	34,060.00	-4,100.00	-12.04 %
560320 Legal Fees - Other		3,172.00	-3,172.00	-100.00 %
Total 560300 Legal Fees	29,960.00	37,232.00	-7,272.00	-19.53 %

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560400 Management Plan (AWMP 2024)	32,502.73		32,502.73	
560500 Engineering & Surveys	-6,717.74	17,197.62	-23,915.36	-139.06 %
560700 Outside Services	675.03	649.35	25.68	3.95 %
560900 Land Rent		100.00	-100.00	-100.00 %
561500 Equipment Service Contracts	5,790.60	0.00	5,790.60	
561900 Answering Service	1,528.38	621.60	906.78	145.88 %
562200 Management Contract - County	841.28	1,223.68	-382.40	-31.25 %
562299 BEC Fees & Services				
562300 Computer Billing Services BEC		23,872.45	-23,872.45	-100.00 %
562303 BEC, CIS & IT Fees	4,516.59		4,516.59	
562304 BEC, AR-AR Transfer & NSF	998.73	-299.88	1,298.61	433.04 %
562305 BEC, Refunds	31,463.66		31,463.66	
562307 BEC Collection Agency Fees	230.44	687.78	-457.34	-66.50 %
Total 562299 BEC Fees & Services	37,209.42	24,260.35	12,949.07	53.38 %
562400 Contract Service-GIS Developmnt	1,961.28	437.90	1,523.38	347.88 %
562500 Contract Services - Finance	2,426.60	5,640.00	-3,213.40	-56.98 %
562600 Contract Service - Misc	179.26		179.26	
Total 560000 Contractual Services - Administrative	122,649.09	114,614.70	8,034.39	7.01 %
565000 Miscellaneous Administrative Expenses				
565050 Sales Tax	32.73		32.73	
565100 Public Notices	172.95	144.90	28.05	19.36 %
565300 Recording and Permit Fees	232.55	204.00	28.55	14.00 %
565500 Dues, Subscriptions & Memberships	6,978.50	1,339.66	5,638.84	420.92 %
565601 Newsletter Digital		82.88	-82.88	-100.00 %
565700 Administrative Expense	209.62	513.84	-304.22	-59.21 %
565750 Accounting Software	994.60	661.94	332.66	50.26 %
565900 Bank Service Charges	330.14	449.01	-118.87	-26.47 %
Total 565000 Miscellaneous Administrative Expenses	8,951.09	3,396.23	5,554.86	163.56 %
580000 Depreciation				
580200 Depreciation-Furniture & Fix	418.71	475.64	-56.93	-11.97 %
580300 Depreciation-Mach & Equip	7,502.52	6,566.49	936.03	14.25 %
580500 Depreciation-Bldg Add	283.32	283.32	0.00	0.00 %
580600 Depreciation-Vehicles	10,082.64	8,655.57	1,427.07	16.49 %
580700 Depreciation-Trmnt Plants	147,210.03	163,081.56	-15,871.53	-9.73 %
580800 Depreciation-Collection Systems	156,390.18	160,042.71	-3,652.53	-2.28 %
581000 Depreciation-Driveway	368.79	368.79	0.00	0.00 %
581100 Depreciation-Floor	43.62	52.74	-9.12	-17.29 %
Total 580000 Depreciation	322,299.81	339,526.82	-17,227.01	-5.07 %

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585000 Interest Expense	-1,011.11		-1,011.11	
585300 Rocheport Loan Int Exp		29.58	-29.58	-100.00 %
585500 SRF Interest Expense S&D		50,877.71	-50,877.71	-100.00 %
585900 Miscellaneous Interest Exp (deleted)		34.80	-34.80	-100.00 %
Total 585000 Interest Expense	-1,011.11	50,942.09	-51,953.20	-101.98 %
Total Expenses	\$1,301,000.82	\$1,325,441.89	\$ -24,441.07	-1.84 %
NET OPERATING INCOME	\$132,970.54	\$87,707.36	\$45,263.18	51.61 %
NET INCOME	\$132,970.54	\$87,707.36	\$45,263.18	51.61 %