

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

	Total				% of Budget
	Actual	Budget	over Budget	Remaining	
Income					
401000 BEC & Customer Fee Income					
401100 User Fees	2,617,169.50	2,646,033.00	-28,863.50	28,863.50	98.91%
401200 Late Penalty Charge	8,556.37	10,000.02	-1,443.65	1,443.65	85.56%
401300 Connection Fees	20,364.50	25,266.48	-4,901.98	4,901.98	80.60%
401400 Inspection Fees	1,890.00	2,333.52	-443.52	443.52	80.99%
401500 Contracted Services	0.00	0.00	0.00	0.00	
401501 Service Calls	7,041.72	18,465.48	-11,423.76	11,423.76	38.13%
401505 C/S Hartsburg	4,654.10	5,584.98	-930.88	930.88	83.33%
401506 C/S Rocheport Billing	600.00	720.00	-120.00	120.00	83.33%
401510 C/S Sturgeon	19,196.80	14,650.50	4,546.30	-4,546.30	131.03%
401520 C/S Ashland	54,146.70	62,988.00	-8,841.30	8,841.30	85.96%
401530 C/S Renick	3,258.39	6,517.02	-3,258.63	3,258.63	50.00%
Total 401500 Contracted Services	\$ 88,897.71	\$ 108,925.98	-\$ 20,028.27	\$ 20,028.27	81.61%
Total 401000 BEC & Customer Fee Income	\$ 2,736,878.08	\$ 2,792,559.00	-\$ 55,680.92	\$ 55,680.92	98.01%
415000 Interest Income					
415300 Interest Inc-MMkt	64,507.79	47,500.02	17,007.77	-17,007.77	135.81%
415500 Interest Inc-Cking	29,710.65	13,000.02	16,710.63	-16,710.63	228.54%
415700 Interest Inc-SRF	5,221.97	4,999.98	221.99	-221.99	104.44%
Total 415000 Interest Income	\$ 99,440.41	\$ 65,500.02	\$ 33,940.39	-\$ 33,940.39	151.82%
498000 Miscellaneous Income					
498010 Developer Reimbursement Income	81,682.49	0.00	81,682.49	-81,682.49	
Total 498000 Miscellaneous Income	\$ 96,065.48	\$ 10,000.02	\$ 86,065.46	-\$ 86,065.46	960.65%
Total Income	\$ 2,932,383.97	\$ 2,868,059.04	\$ 64,324.93	-\$ 64,324.93	102.24%
Gross Profit	\$ 2,932,383.97	\$ 2,868,059.04	\$ 64,324.93	-\$ 64,324.93	102.24%
Expenses					
501000 Personnel Expenses					
501110 Salary - Administrative	173,434.48	179,806.50	-6,372.02	6,372.02	96.46%
501120 Overtime - Administrative	2,642.75	3,499.98	-857.23	857.23	75.51%
501130 Salary - Project Management	82,090.41	0.00	82,090.41	-82,090.41	
501135 Overtime - Project Management	5,535.42	0.00	5,535.42	-5,535.42	
501210 Salary - Operations	230,869.36	428,285.52	-197,416.16	197,416.16	53.91%
501220 Overtime - Operations	19,595.63	30,000.00	-10,404.37	10,404.37	65.32%
501230 Standby Compensation	11,204.40	15,705.00	-4,500.60	4,500.60	71.34%
501235 Shift Differential	0.00	0.00	0.00	0.00	
501300 Uniform - Safety Gear	3,236.62	3,499.98	-263.36	263.36	92.48%
501400 FICA - Employer	41,795.72	50,008.02	-8,212.30	8,212.30	83.58%
501500 Worker's Compensation	19,296.93	23,640.48	-4,343.55	4,343.55	81.63%
501600 Medical Insurance	68,433.72	73,063.50	-4,629.78	4,629.78	93.66%
501650 Life Insurance	911.30	1,054.02	-142.72	142.72	86.46%
501700 Dental Insurance	3,281.98	3,523.02	-241.04	241.04	93.16%
501800 Long Term Disability	2,070.39	2,413.50	-343.11	343.11	85.78%
501900 Retirement - BCRSD Contribution	37,569.86	38,347.50	-777.64	777.64	97.97%
502100 Employee Assistance Program	0.00	0.00	0.00	0.00	
502200 Safety Incentive Expense	0.00	649.98	-649.98	649.98	0.00%
502300 Employee Training, Travel	312.53	0.00	312.53	-312.53	
502301 Employee Training	698.00	14,146.98	-13,448.98	13,448.98	4.93%
502302 EE Training Related Travel	0.00	3,864.00	-3,864.00	3,864.00	0.00%

Total 502300 Employee Training, Travel	\$ 1,010.53	\$ 18,010.98	-\$ 17,000.45	\$ 17,000.45	5.61%
502400 Recruiting	8,278.08	250.02	8,028.06	-8,028.06	3310.97%
Total 501000 Personnel Expenses	\$ 711,257.58	\$ 871,758.00	-\$ 160,500.42	\$ 160,500.42	81.59%
520000 Materials & Supplies					
520100 Postage	4,751.61	5,656.98	-905.37	905.37	84.00%
520300 Office Supplies	5,586.24	3,871.50	1,714.74	-1,714.74	144.29%
520400 Work from Home	0.00	0.00	0.00	0.00	
Total 520300 Office Supplies	\$ 5,586.24	\$ 3,871.50	\$ 1,714.74	-\$ 1,714.74	144.29%
520600 Printing & Duplicating	2,951.58	3,750.00	-798.42	798.42	78.71%
520900 Computer Supplies	5,468.62	2,500.02	2,968.60	-2,968.60	218.74%
521300 Building Supplies	0.00	0.00	0.00	0.00	
Total 520000 Materials & Supplies	\$ 18,758.05	\$ 15,778.50	\$ 2,979.55	-\$ 2,979.55	118.88%
530000 Bond Issuance & Admin Fees					
532000 SRF Bond Issuance Exp S&D	44,375.64	40,000.02	4,375.62	-4,375.62	110.94%
535000 Rocheport Loan Admin Fee	0.00	0.00	0.00	0.00	
Total 530000 Bond Issuance & Admin Fees	\$ 44,375.64	\$ 40,000.02	\$ 4,375.62	-\$ 4,375.62	110.94%
541000 Mileage, Meetings, Related Travel					
540700 Meeting Related Travel Expenses	1.00	499.98	-498.98	498.98	0.20%
540800 Meeting Expenses	452.53	499.98	-47.45	47.45	90.51%
540900 Mileage	51.06	150.00	-98.94	98.94	34.04%
Total 541000 Mileage, Meetings, Related Travel	\$ 504.59	\$ 1,149.96	-\$ 645.37	\$ 645.37	43.88%
545000 Utilities					
545100 Telephone - Communications	0.00	0.00	0.00	0.00	
545110 Cellular & Paging Monthly Fees	8,528.07	9,847.98	-1,319.91	1,319.91	86.60%
545115 Cell Phones, iPads, Pagers	0.00	2,500.02	-2,500.02	2,500.02	0.00%
545120 Land lines - Office, Alarms	6,461.21	5,500.02	961.19	-961.19	117.48%
545130 Facility Alarm Fees	3,314.29	3,799.98	-485.69	485.69	87.22%
545140 Rocky Fork WWTP Internet	689.88	1,305.00	-615.12	615.12	52.86%
Total 545100 Telephone - Communications	\$ 18,993.45	\$ 22,953.00	-\$ 3,959.55	\$ 3,959.55	82.75%
545200 Utilities Systems	0.00	0.00	0.00	0.00	
545201 Systems Electric	51,088.52	75,000.00	-23,911.48	23,911.48	68.12%
545203 Systems Natural Gas	1,766.96	1,600.02	166.94	-166.94	110.43%
545205 Systems - Water	1,799.51	4,150.02	-2,350.51	2,350.51	43.36%
545210 Systems - Trash	396.00	375.00	21.00	-21.00	105.60%
Total 545200 Utilities Systems	\$ 55,050.99	\$ 81,125.04	-\$ 26,074.05	\$ 26,074.05	67.86%
545500 Utilities Building	0.00	0.00	0.00	0.00	
545501 Building - Electric	28,001.20	1,125.00	26,876.20	-26,876.20	2489.00%
545505 Building - Water & Sewer	378.82	225.00	153.82	-153.82	168.36%
545507 Building Trash	253.16	760.02	-506.86	506.86	33.31%
545509 Building - Natural Gas	76.75	825.00	-748.25	748.25	9.30%
Total 545500 Utilities Building	\$ 28,709.93	\$ 2,935.02	\$ 25,774.91	-\$ 25,774.91	978.19%
Total 545000 Utilities	\$ 102,754.37	\$ 107,013.06	-\$ 4,258.69	\$ 4,258.69	96.02%
550000 Equipment Expenses					
550100 Gasoline	22,825.37	17,500.02	5,325.35	-5,325.35	130.43%
550400 Vehicle & Equip Repairs & Maint	15,514.88	13,000.02	2,514.86	-2,514.86	119.35%
550500 Computer Repairs & Maintenance	0.00	1,249.98	-1,249.98	1,249.98	0.00%
Total 550000 Equipment Expenses	\$ 38,340.25	\$ 31,750.02	\$ 6,590.23	-\$ 6,590.23	120.76%
550700 Systems Repairs and Maintenance					
550705 Shop Supplies	3,918.96	5,500.02	-1,581.06	1,581.06	71.25%
550706 Safety Equip - Covid	0.00	3,750.00	-3,750.00	3,750.00	0.00%
Total 550705 Shop Supplies	\$ 3,918.96	\$ 9,250.02	-\$ 5,331.06	\$ 5,331.06	42.37%
550710 Treatment Costs	0.00	0.00	0.00	0.00	
550711 Equipment Rental WWTP	0.00	1,249.98	-1,249.98	1,249.98	0.00%
550713 Lab Supplies	3,345.32	3,943.02	-597.70	597.70	84.84%
550714 Chemicals	242.16	1,024.98	-782.82	782.82	23.63%

550715 Sludge Disposal	8,300.04	25,000.02	-16,699.98	16,699.98	33.20%
550720 Sludge Dewatering Supplies	13,837.18	10,000.02	3,837.16	-3,837.16	138.37%
Total 550715 Sludge Disposal	\$ 22,137.22	\$ 35,000.04	-\$ 12,862.82	\$ 12,862.82	63.25%
550716 Lab Analysis	8,111.00	9,000.00	-889.00	889.00	90.12%
550718 Equipment Replacemnt-treatmnt	29,860.32	16,500.00	13,360.32	-13,360.32	180.97%
550719 Construction & Materials -Trtmt	5,409.86	4,000.02	1,409.84	-1,409.84	135.25%
Total 550710 Treatment Costs	\$ 69,105.88	\$ 70,718.04	-\$ 1,612.16	\$ 1,612.16	97.72%
550750 Collection Systems	0.00	0.00	0.00	0.00	
550751 Equipment Rental Collection Sys	4,936.97	6,100.02	-1,163.05	1,163.05	80.93%
550753 Locates - MO One Call	10,028.10	1,849.98	8,178.12	-8,178.12	542.07%
550754 Pressurized System Parts, Pumps	71,322.03	61,525.02	9,797.01	-9,797.01	115.92%
550756 Equipment Replacemnt-Collection	44,996.33	25,000.02	19,996.31	-19,996.31	179.99%
550758 Construction & Mat-Collection	4,713.01	7,500.00	-2,786.99	2,786.99	62.84%
550759 Back-up Rehabilitation	1,000.00	12,000.00	-11,000.00	11,000.00	8.33%
Total 550750 Collection Systems	\$ 136,996.44	\$ 113,975.04	\$ 23,021.40	-\$ 23,021.40	120.20%
Total 550700 Systems Repairs and Maintenance	\$ 210,021.28	\$ 193,943.10	\$ 16,078.18	-\$ 16,078.18	108.29%
551000 Wholesale Treatment	518,697.84	518,434.98	262.86	-262.86	100.05%
552000 Headquarters Repair & Maint	600.00	2,500.02	-1,900.02	1,900.02	24.00%
560000 Contractual Services - Administrative	0.00	0.00	0.00	0.00	
560100 Insurance	33,604.76	41,350.02	-7,745.26	7,745.26	81.27%
560300 Legal Fees	0.00	0.00	0.00	0.00	
560310 Legal Fees - General Counsel	67,265.00	60,499.98	6,765.02	-6,765.02	111.18%
560320 Legal Fees - Other	0.00	2,400.00	-2,400.00	2,400.00	0.00%
Total 560300 Legal Fees	\$ 67,265.00	\$ 62,899.98	\$ 4,365.02	-\$ 4,365.02	106.94%
560400 Management Plan (AWMP 2024)	45,584.88	39,740.52	5,844.36	-5,844.36	114.71%
560500 Engineering & Surveys	-43,501.68	19,999.98	-63,501.66	63,501.66	-217.51%
560700 Outside Services	1,518.41	3,499.98	-1,981.57	1,981.57	43.38%
560900 Land Rent	0.00	49.98	-49.98	49.98	0.00%
561500 Equipment Service Contracts	5,790.60	9,000.00	-3,209.40	3,209.40	64.34%
561700 Audit	20,000.00	10,000.02	9,999.98	-9,999.98	200.00%
561900 Answering Service	3,028.32	3,024.48	3.84	-3.84	100.13%
562200 Management Contract - County	2,103.20	2,500.02	-396.82	396.82	84.13%
562299 BEC Fees & Services	0.00	0.00	0.00	0.00	
562300 Computer Billing Services BEC	38,276.16	21,000.00	17,276.16	-17,276.16	182.27%
562301 BEC Credit Card Fees	0.00	10,500.00	-10,500.00	10,500.00	0.00%
562302 BEC, Support, Postage & Payroll	14,195.06	10,500.00	3,695.06	-3,695.06	135.19%
562303 BEC, CIS & IT Fees	0.00	750.00	-750.00	750.00	0.00%
562304 BEC, AR-AR Transfer & NSF	2,234.34	1,600.02	634.32	-634.32	139.64%
562305 BEC, Refunds	12,275.91	7,000.02	5,275.89	-5,275.89	175.37%
562306 Shut Off Fees	250.00	1,800.00	-1,550.00	1,550.00	13.89%
562307 BEC Collection Agency Fees	327.00	6,600.00	-6,273.00	6,273.00	4.95%
Total 562299 BEC Fees & Services	\$ 67,558.47	\$ 59,750.04	\$ 7,808.43	-\$ 7,808.43	113.07%
562400 Contract Service-GIS Developmnt	5,173.78	18,565.98	-13,392.20	13,392.20	27.87%
562500 Contract Services - Finance	3,446.60	6,499.98	-3,053.38	3,053.38	53.02%
562600 Contract Service - Misc	276.39	100.02	176.37	-176.37	276.33%
562700 Mowing Contract	11,010.00	25,174.50	-14,164.50	14,164.50	43.73%
Total 560000 Contractual Services - Administrative	\$ 222,858.73	\$ 302,155.50	-\$ 79,296.77	\$ 79,296.77	73.76%
565000 Miscellaneous Administrative Expenses	0.00	0.00	0.00	0.00	
565050 Sales Tax	424.15	0.00	424.15	-424.15	
565100 Public Notices	873.50	150.00	723.50	-723.50	582.33%
565200 DNR Connection Fee	-0.01	4,000.02	-4,000.03	4,000.03	0.00%
565300 Recording and Permit Fees	674.89	1,249.98	-575.09	575.09	53.99%
565400 Annual Meeting	0.00	0.00	0.00	0.00	
565500 Dues, Subscriptions & Memberships	9,207.33	4,924.98	4,282.35	-4,282.35	186.95%
565600 Newsletter Printed	665.49	1,999.98	-1,334.49	1,334.49	33.27%

565601 Newsletter Digital	0.00	75.00	-75.00	75.00	0.00%
565700 Administrative Expense	1,415.87	1,099.98	315.89	-315.89	128.72%
565750 Accounting Software	2,438.13	1,296.00	1,142.13	-1,142.13	188.13%
565800 Contingency	0.00	25,000.02	-25,000.02	25,000.02	0.00%
565900 Bank Service Charges	456.11	799.98	-343.87	343.87	57.02%
565950 Miscellaneous Administrative Expense	0.00	0.00	0.00	0.00	
Total 565000 Miscellaneous Administrative Expenses	\$ 16,155.46	\$ 40,595.94	-\$ 24,440.48	\$ 24,440.48	39.80%
566000 Bad Debt Write Off	0.00	11,500.02	-11,500.02	11,500.02	0.00%
580000 Depreciation	0.00	0.00	0.00	0.00	
580200 Depreciation-Furniture & Fix	837.42	928.98	-91.56	91.56	90.14%
580300 Depreciation-Mach & Equip	15,940.47	14,673.48	1,266.99	-1,266.99	108.63%
580500 Depreciation-Bldg Add	283.62	0.00	283.62	-283.62	
580600 Depreciation-Vehicles	20,165.28	27,000.00	-6,834.72	6,834.72	74.69%
580700 Depreciation-Trmnt Plants	294,420.06	307,000.02	-12,579.96	12,579.96	95.90%
580800 Depreciation-Collection Systems	310,541.19	322,999.98	-12,458.79	12,458.79	96.14%
581000 Depreciation-Driveway	737.58	8,851.50	-8,113.92	8,113.92	8.33%
581100 Depreciation-Floor	87.24	105.48	-18.24	18.24	82.71%
Total 580000 Depreciation	\$ 643,012.86	\$ 681,559.44	-\$ 38,546.58	\$ 38,546.58	94.34%
585000 Interest Expense	-976.31	1,797.00	-2,773.31	2,773.31	-54.33%
585100 Mortgage Interest	0.00	0.00	0.00	0.00	
585300 Rochepport Loan Int Exp	0.00	0.00	0.00	0.00	
585500 SRF Interest Expense S&D	98,515.98	85,999.98	12,516.00	-12,516.00	114.55%
Total 585000 Interest Expense	\$ 97,539.67	\$ 87,796.98	\$ 9,742.69	-\$ 9,742.69	111.10%
Total Expenses	\$ 2,624,876.32	\$ 2,905,935.54	-\$ 281,059.22	\$ 281,059.22	90.33%
Net Operating Income	\$ 307,507.65	-\$ 37,876.50	\$ 345,384.15	-\$ 345,384.15	-811.87%
Net Income	\$ 307,507.65	-\$ 37,876.50	\$ 345,384.15	-\$ 345,384.15	-811.87%

Friday, Jul 12, 2024 10:54:06 AM GMT-7 - Accrual Basis