

Boone County Regional Sewer District

Profit and Loss YTD Comparison

January - June, 2024

	TOTAL			
	JAN - JUN, 2024	JAN - JUN, 2023 (PP)	CHANGE	% CHANGE
Income				
401000 BEC & Customer Fee Income				
401100 User Fees	2,617,169.50	2,550,076.04	67,093.46	2.63 %
401200 Late Penalty Charge	8,556.37	8,970.48	-414.11	-4.62 %
401300 Connection Fees	20,364.50	35,600.00	-15,235.50	-42.80 %
401400 Inspection Fees	1,890.00	2,660.00	-770.00	-28.95 %
401500 Contracted Services				
401501 Service Calls	7,041.72	19,064.60	-12,022.88	-63.06 %
401505 C/S Hartsburg	4,654.10	5,584.92	-930.82	-16.67 %
401506 C/S Rocheport Billing	600.00	720.00	-120.00	-16.67 %
401510 C/S Sturgeon	19,196.80	6,715.88	12,480.92	185.84 %
401520 C/S Ashland	54,146.70	61,994.00	-7,847.30	-12.66 %
401530 C/S Renick	3,258.39	6,516.78	-3,258.39	-50.00 %
Total 401500 Contracted Services	88,897.71	100,596.18	-11,698.47	-11.63 %
Total 401000 BEC & Customer Fee Income	2,736,878.08	2,697,902.70	38,975.38	1.44 %
415000 Interest Income				
415300 Interest Inc-MMkt	64,507.79	39,424.10	25,083.69	63.63 %
415500 Interest Inc-Cking	29,710.65	9,530.27	20,180.38	211.75 %
415700 Interest Inc-SRF	5,221.97	4,806.54	415.43	8.64 %
Total 415000 Interest Income	99,440.41	53,760.91	45,679.50	84.97 %
498000 Miscellaneous Income				
498010 Developer Reimbursement Income	81,682.49	81,682.49	0.00	0.00 %
Total 498000 Miscellaneous Income	96,065.48	28,782.82	67,282.66	233.76 %
Total Income	\$2,932,383.97	\$2,780,446.43	\$151,937.54	5.46 %
GROSS PROFIT	\$2,932,383.97	\$2,780,446.43	\$151,937.54	5.46 %
Expenses				
501000 Personnel Expenses				
501110 Salary - Administrative	173,434.48	163,853.82	9,580.66	5.85 %
501120 Overtime - Administrative	2,642.75	3,722.71	-1,079.96	-29.01 %
501130 Salary - Project Management	82,090.41	82,090.41	0.00	0.00 %
501135 Overtime - Project Management	5,535.42	5,535.42	0.00	0.00 %
501210 Salary - Operations	230,869.36	307,681.99	-76,812.63	-24.96 %
501220 Overtime - Operations	19,595.63	27,659.71	-8,064.08	-29.15 %
501230 Standby Compensation	11,204.40	10,847.40	357.00	3.29 %
501235 Shift Differential	0.00	0.00	0.00	0.00 %
501300 Uniform - Safety Gear	3,236.62	4,273.16	-1,036.54	-24.26 %
501400 FICA - Employer	41,795.72	40,506.73	1,288.99	3.18 %
501500 Worker's Compensation	19,296.93	13,622.10	5,674.83	41.66 %
501600 Medical Insurance	68,433.72	59,265.27	9,168.45	15.47 %

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501650 Life Insurance	911.30	870.89	40.41	4.64 %
501700 Dental Insurance	3,281.98	3,413.56	-131.58	-3.85 %
501800 Long Term Disability	2,070.39	1,808.35	262.04	14.49 %
501900 Retirement - BCRSD Contribution	37,569.86	27,425.64	10,144.22	36.99 %
502200 Safety Incentive Expense		28.05	-28.05	-100.00 %
502300 Employee Training, Travel	312.53		312.53	
502301 Employee Training	698.00	1,798.40	-1,100.40	-61.19 %
540400 Seminars (deleted)		134.52	-134.52	-100.00 %
Total 502300 Employee Training, Travel	1,010.53	1,932.92	-922.39	-47.72 %
502400 Recruiting	8,278.08	88.00	8,190.08	9,306.91 %
Total 501000 Personnel Expenses	711,257.58	667,000.30	44,257.28	6.64 %
520000 Materials & Supplies				
520100 Postage	4,751.61	4,795.01	-43.40	-0.91 %
520300 Office Supplies	5,586.24	3,465.53	2,120.71	61.19 %
520600 Printing & Duplicating	2,951.58	3,185.72	-234.14	-7.35 %
520900 Computer Supplies	5,468.62	1,773.37	3,695.25	208.37 %
Total 520000 Materials & Supplies	18,758.05	13,219.63	5,538.42	41.90 %
530000 Bond Issuance & Admin Fees				
532000 SRF Bond Issuance Exp S&D	44,375.64	44,390.98	-15.34	-0.03 %
535000 Rocheport Loan Admin Fee		35.00	-35.00	-100.00 %
Total 530000 Bond Issuance & Admin Fees	44,375.64	44,425.98	-50.34	-0.11 %
541000 Mileage, Meetings, Related Travel				
540700 Meeting Related Travel Expenses	1.00	2.00	-1.00	-50.00 %
540800 Meeting Expenses	452.53	1,237.67	-785.14	-63.44 %
540900 Mileage	51.06	64.01	-12.95	-20.23 %
Total 541000 Mileage, Meetings, Related Travel	504.59	1,303.68	-799.09	-61.29 %
545000 Utilities				
545100 Telephone - Communications				
545110 Cellular & Paging Monthly Fees	8,528.07	7,993.61	534.46	6.69 %
545120 Land lines - Office, Alarms	6,461.21	5,148.24	1,312.97	25.50 %
545130 Facility Alarm Fees	3,314.29	5,556.00	-2,241.71	-40.35 %
545140 Rocky Fork WWTP Internet	689.88	1,610.54	-920.66	-57.16 %
Total 545100 Telephone - Communications	18,993.45	20,308.39	-1,314.94	-6.47 %
545200 Utilities Systems				
545201 Systems Electric	51,088.52	74,634.22	-23,545.70	-31.55 %
545203 Systems Natural Gas	1,766.96	2,328.26	-561.30	-24.11 %
545205 Systems - Water	1,799.51	1,373.49	426.02	31.02 %
545210 Systems - Trash	396.00	358.00	38.00	10.61 %
Total 545200 Utilities Systems	55,050.99	78,693.97	-23,642.98	-30.04 %

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545500 Utilities Building				
545501 Building - Electric	28,001.20	972.47	27,028.73	2,779.39 %
545505 Building - Water & Sewer	378.82	199.96	178.86	89.45 %
545507 Building Trash	253.16	759.48	-506.32	-66.67 %
545509 Building - Natural Gas	76.75	1,102.59	-1,025.84	-93.04 %
Total 545500 Utilities Building	28,709.93	3,034.50	25,675.43	846.12 %
Total 545000 Utilities	102,754.37	102,036.86	717.51	0.70 %
550000 Equipment Expenses				
550100 Gasoline	22,825.37	21,498.33	1,327.04	6.17 %
550400 Vehicle & Equip Repairs & Maint	15,514.88	13,474.91	2,039.97	15.14 %
Total 550000 Equipment Expenses	38,340.25	34,973.24	3,367.01	9.63 %
550700 Systems Repairs and Maintenance				
550705 Shop Supplies	3,918.96	4,666.53	-747.57	-16.02 %
550710 Treatment Costs				
550711 Equipment Rental WWTP		-18.00	18.00	100.00 %
550713 Lab Supplies	3,345.32	5,460.21	-2,114.89	-38.73 %
550714 Chemicals	242.16	1,213.74	-971.58	-80.05 %
550715 Sludge Disposal	8,300.04	19,370.57	-11,070.53	-57.15 %
550720 Sludge Dewatering Supplies	13,837.18	13,625.77	211.41	1.55 %
Total 550715 Sludge Disposal	22,137.22	32,996.34	-10,859.12	-32.91 %
550716 Lab Analysis	8,111.00	6,812.00	1,299.00	19.07 %
550718 Equipment Replacemnt-treatmnt	29,860.32	9,450.22	20,410.10	215.97 %
550719 Construction & Materials -Trtmt	5,409.86	4,970.65	439.21	8.84 %
Total 550710 Treatment Costs	69,105.88	60,885.16	8,220.72	13.50 %
550750 Collection Systems				
550751 Equipment Rental Collection Sys	4,936.97	6,023.99	-1,087.02	-18.04 %
550753 Locates - MO One Call	10,028.10	1,859.52	8,168.58	439.28 %
550754 Pressurized System Parts, Pumps	71,322.03	56,593.29	14,728.74	26.03 %
550756 Equipment Replacemnt-Collection	44,996.33	26,713.21	18,283.12	68.44 %
550758 Construction & Mat-Collection	4,713.01	4,735.75	-22.74	-0.48 %
550759 Back-up Rehabilitation	1,000.00		1,000.00	
Total 550750 Collection Systems	136,996.44	95,925.76	41,070.68	42.82 %
Total 550700 Systems Repairs and Maintenance	210,021.28	161,477.45	48,543.83	30.06 %
551000 Wholesale Treatment	518,697.84	515,525.82	3,172.02	0.62 %
552000 Headquarters Repair & Maint	600.00	60.00	540.00	900.00 %

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560000 Contractual Services - Administrative				
560100 Insurance	33,604.76	42,127.21	-8,522.45	-20.23 %
560300 Legal Fees				
560310 Legal Fees - General Counsel	67,265.00	61,485.00	5,780.00	9.40 %
560320 Legal Fees - Other		3,574.75	-3,574.75	-100.00 %
Total 560300 Legal Fees	67,265.00	65,059.75	2,205.25	3.39 %
560400 Management Plan (AWMP 2024)	45,584.88		45,584.88	
560500 Engineering & Surveys	-43,501.68	29,188.21	-72,689.89	-249.04 %
560700 Outside Services	1,518.41	3,239.65	-1,721.24	-53.13 %
560900 Land Rent		100.00	-100.00	-100.00 %
561500 Equipment Service Contracts	5,790.60	9,500.00	-3,709.40	-39.05 %
561700 Audit	20,000.00	10,800.00	9,200.00	85.19 %
561900 Answering Service	3,028.32	1,428.44	1,599.88	112.00 %
562200 Management Contract - County	2,103.20	2,485.60	-382.40	-15.38 %
562299 BEC Fees & Services				
562300 Computer Billing Services BEC	38,276.16	31,323.68	6,952.48	22.20 %
562302 BEC, Support, Postage & Payroll	14,195.06		14,195.06	
562304 BEC, AR-AR Transfer & NSF	2,234.34	-299.88	2,534.22	845.08 %
562305 BEC, Refunds	12,275.91		12,275.91	
562306 Shut Off Fees	250.00	350.00	-100.00	-28.57 %
562307 BEC Collection Agency Fees	327.00	766.67	-439.67	-57.35 %
Total 562299 BEC Fees & Services	67,558.47	32,140.47	35,418.00	110.20 %
562400 Contract Service-GIS Developmnt	5,173.78	3,228.37	1,945.41	60.26 %
562500 Contract Services - Finance	3,446.60	7,405.00	-3,958.40	-53.46 %
562600 Contract Service - Misc	276.39	17.42	258.97	1,486.62 %
562700 Mowing Contract	11,010.00	16,888.50	-5,878.50	-34.81 %
Total 560000 Contractual Services - Administrative	222,858.73	223,608.62	-749.89	-0.34 %
565000 Miscellaneous Administrative Expenses				
565050 Sales Tax	424.15		424.15	
565100 Public Notices	873.50	180.65	692.85	383.53 %
565200 DNR Connection Fee	-0.01		-0.01	
565300 Recording and Permit Fees	674.89	1,000.00	-325.11	-32.51 %
565500 Dues, Subscriptions & Memberships	9,207.33	5,994.34	3,212.99	53.60 %
565600 Newsletter Printed	665.49	781.63	-116.14	-14.86 %
565601 Newsletter Digital		82.88	-82.88	-100.00 %
565700 Administrative Expense	1,415.87	864.27	551.60	63.82 %
565750 Accounting Software	2,438.13	1,265.94	1,172.19	92.59 %
565900 Bank Service Charges	456.11	693.56	-237.45	-34.24 %
Total 565000 Miscellaneous Administrative Expenses	16,155.46	10,863.27	5,292.19	48.72 %

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580000 Depreciation				
580200 Depreciation-Furniture & Fix	837.42	987.98	-150.56	-15.24 %
580300 Depreciation-Mach & Equip	15,940.47	13,361.28	2,579.19	19.30 %
580500 Depreciation-Bldg Add	283.62	566.64	-283.02	-49.95 %
580600 Depreciation-Vehicles	20,165.28	17,311.14	2,854.14	16.49 %
580700 Depreciation-Trmnt Plants	294,420.06	326,163.12	-31,743.06	-9.73 %
580800 Depreciation-Collection Systems	310,541.19	321,385.50	-10,844.31	-3.37 %
581000 Depreciation-Driveway	737.58	737.58	0.00	0.00 %
581100 Depreciation-Floor	87.24	105.48	-18.24	-17.29 %
Total 580000 Depreciation	643,012.86	680,618.72	-37,605.86	-5.53 %
585000 Interest Expense	-976.31		-976.31	
585300 Rocheport Loan Int Exp		29.58	-29.58	-100.00 %
585500 SRF Interest Expense S&D	98,515.98	103,070.34	-4,554.36	-4.42 %
585900 Miscellaneous Interest Exp (deleted)		434.82	-434.82	-100.00 %
Total 585000 Interest Expense	97,539.67	103,534.74	-5,995.07	-5.79 %
Total Expenses	\$2,624,876.32	\$2,558,648.31	\$66,228.01	2.59 %
NET OPERATING INCOME	\$307,507.65	\$221,798.12	\$85,709.53	38.64 %
NET INCOME	\$307,507.65	\$221,798.12	\$85,709.53	38.64 %