

DATE: February 14, 2024
TO: Board of Directors, BCRSD
FROM: Wendy Wieggers
SUBJECT: 4th Quarter 2024 Financial Review Notes

BALANCE SHEET:

1. Cash balance is higher than previous period to-date by \$776,000. Factors include 2023-2024 rate increases, refinance savings, and interest income.
2. Encumbrances:

\$177,750	Brookfield (Removed 2025)
\$170,047	F-250 Truck, Crane Truck Replacement (Removed 2024)
\$628,047	Henderson Midway Branch (Removed 2024)
3. The rate stabilization fund is showing the increase for savings.
4. Boone Electric A/R shows a reduction – I am reviewing this.
5. The Prepaid Insurance account shows adjustments: W/C has moved to monthly payment, there was a \$9,000 audit adjustment in 2023 and MOPERM increase.
6. Prepaid Pump account shows a reduction due to account audit and adjustment for 2021 errors. Balance is accurate to-date.
7. Current Assets have increased due to increase in cash, the refinance (savings), interest income, truck purchases and pump purchases.
8. WIP accounts are being audited individually. These will be updated before the audit this month. I am splitting out the Rollingwood project from Richardson Acres/Brown Station but there are unidentifiable beginning balances. The Rollingwood project account shows a decrease due to C.L. Richardson invoices reimbursed by DNR. Highfield Acres project shows an increase of \$27,000 due to easement acquisition.
9. 160300 F/A Machinery & Equipment increased due to purchase of a replacement pump, line locators, Sensaphone replacement and SL-RAT.
10. Accounts Payable balance is lower and data entry of this task has been moved to Drew's position.
11. Midway Crossing balance reflects reimbursements paid to Developments of Far West Boone for Ravenwood. Meg is double checking this with her updated spreadsheet to ensure accuracy.

INCOME STATEMENT:

1. User fee income has increased \$199,000, in line with 2.5% rate increase.
2. Connection fees are lower for 2024, will look into reasons.
3. I have remapped the "Service Call" account to move those services into the respective contracted client account. This account has been mapped this way for years but does not include staff service calls but services provided to contracted clients.
4. Interest income for 2024 is above previous year by \$39,000; however, this is starting to slow a bit. We did not put the bank services out to bid as interest income was high; however, with bank services changing (they are removing our previous bid discounts and pulling services), it may be time to review where our funds are at – good project for 2025-2026.
5. Miscellaneous income holds income for reimbursement of engineering fees paid.
6. Total income for 2024 increased \$209,581.95 over 2023.
7. Personnel expenses have increased \$125,000 due to recruiting expenses, COLA increase for 2024 of 3.2%, retirement benefits from additional staff.
8. Overall utility expenses have increased 4% over 2023.
9. Gasoline/fuel account shows a decrease of -\$20,000. I believe this is due to changes in fuel purchases and City invoicing issues. We have not received a City invoice for fuel since March 2024 and they had been inconsistent in sending those invoices to us. Joe through City request moved us to MFA Oil Breaktime cards that provides us with the City discount.
10. Sludge disposal expenses are showing a decrease.

11. Pump purchases: There is a decrease in this account due to 2021 errors in prepaid pump accounting adjustments. This balance is now correct and based on current pump purchases.
12. AWMP costs to-date are at \$157,198.
13. Central Power invoices show an \$8,000 increase and we are reviewing those invoices.
14. BEC Refunds also shows a large increase. These invoices are sent over from BEC that we must pay and are related to the refunds paid out due to changes in customer accounts. We are going to look into to make sure everything is correct before audit.
15. The bad debt write off amount from BEC for 2024 was \$34,000. This was a process Sandi completed and we are reviewing.
16. Total expenses are up \$97,000.

BUDGET VERSUS ACTUAL REPORT:

1. Customer income (\$24,000) and interest income (\$72,000) are over budgeted amounts by \$120,000. The exception is contracted service income.
2. Personnel expenses are under budget by -\$300,362.
3. Gasoline purchases are off budget due to change over to MFA Oil cards and possibly to City of Columbia invoicing delay?
4. Treatment costs and Collection costs are both under budgeted amounts for 2024.
5. The Area Wide Management Plan is showing \$78,000 over budgeted. When we did the 2024 budget, it was predicted that a portion of this project would roll over into 2025 so the budgeted amount was split.
6. BEC fees are over budgeted amount by \$25,000.
7. Total expenses are under budgeted amounts for 2024 by -\$485,000.

Wendy Wiegers

Manager, Finance & HR

SIGNATURE:

TITLE:

2/12/2025

DATE:

Boone County Regional Sewer District

Balance Sheet

As of December 31, 2024

	TOTAL			
	AS OF DEC 31, 2024	AS OF DEC 31, 2023 (PP)	CHANGE	% CHANGE
ASSETS				
Current Assets				
Bank Accounts				
102100 Checking Account	1,607,754.08	879,599.85	728,154.23	82.78 %
102200 Petty Cash Fund	50.00	50.00	0.00	0.00 %
102300 Investments				
102400 General Fund Investments (MMKT)	471,104.66	181,512.26	289,592.40	159.54 %
102450 Encumbrances	347,796.93	975,843.93	-628,047.00	-64.36 %
102460 SRF Refund	0.00	0.00	0.00	
102470 102470 SRF Budget Stabilization	1,227,153.60	803,729.22	423,424.38	52.68 %
102900 SRF O & M Acct	319,361.61	284,409.25	34,952.36	12.29 %
103000 SRF Replacement Acct	130,996.35	129,602.67	1,393.68	1.08 %
Total 102400 General Fund Investments (MMKT)	2,496,413.15	2,375,097.33	121,315.82	5.11 %
102500 SRF Construction Fund	0.00	0.00	0.00	
102600 SRF Series Principal	88,553.54	159,408.16	-70,854.62	-44.45 %
102700 SRF Series Rebate Fund	0.00	0.00	0.00	
102800 SRF Series Interest Account	5,782.18	6,985.59	-1,203.41	-17.23 %
103100 SRF Series Debt Service Fund	0.00	0.00	0.00	
103300 SRF Direct Loan Admin Exp Fund	0.00	0.00	0.00	
103401 SRF Direct Loan Principal	335,497.97	330,580.57	4,917.40	1.49 %
103402 SRF Direct Loan Interest	81,003.73	87,082.39	-6,078.66	-6.98 %
103403 SRF Direct Loan DSF	6.00	6.00	0.00	0.00 %
Total 102300 Investments	3,007,256.57	2,959,160.04	48,096.53	1.63 %
Total Bank Accounts	\$4,615,060.65	\$3,838,809.89	\$776,250.76	20.22 %
Accounts Receivable				
120000 Accounts Receivable-BCSD	0.00	0.00	0.00	
120200 A/R Ashland	36,068.37	28,676.49	7,391.88	25.78 %
120300 A/R Hartsburg	2,793.16	2,793.46	-0.30	-0.01 %
120500 A/R Renick	1,086.43	3,258.69	-2,172.26	-66.66 %
120600 A/R Rocheport	465.00	155.00	310.00	200.00 %
121200 A/R Sturgeon	11,919.00	27,993.38	-16,074.38	-57.42 %
121900 A/R Misc.	474.21	474.21	0.00	0.00 %
121910 Time Payment of Connection Fees	0.00	0.00	0.00	
121920 Roberts - Hinton Tract 2	3,754.84	4,354.84	-600.00	-13.78 %
Total 121910 Time Payment of Connection Fees	3,754.84	4,354.84	-600.00	-13.78 %
Total 121900 A/R Misc.	4,229.05	4,829.05	-600.00	-12.42 %
Total 120000 Accounts Receivable-BCSD	56,561.01	67,706.07	-11,145.06	-16.46 %
122000 A/R Boone Electric	244,761.51	284,932.24	-40,170.73	-14.10 %
122500 Provision for Doubtful Accounts	-34,585.19	-30,055.45	-4,529.74	-15.07 %

Boone County Regional Sewer District

Balance Sheet

As of December 31, 2024

	TOTAL			
	AS OF DEC 31, 2024	AS OF DEC 31, 2023 (PP)	CHANGE	% CHANGE
Total Accounts Receivable	\$266,737.33	\$322,582.86	\$ -55,845.53	-17.31 %
Other Current Assets				
140000 Prepaid Expenses	-4,750.00	0.00	-4,750.00	
140400 Prepaid Insurance	80,627.02	63,555.85	17,071.17	26.86 %
140401 Prepaid Dues & Memberships	412.29	274.14	138.15	50.39 %
140403 Prepaid Computer Software	4,461.97	3,166.78	1,295.19	40.90 %
140404 Prepaid Alarm Services	618.65	281.70	336.95	119.61 %
140405 Prepaid Subscriptions	571.74	64.50	507.24	786.42 %
140406 Prepaid Postage	129.32		129.32	
140408 Prepaid Internet	109.50		109.50	
140500 SRF Interest Prepaid	0.00	0.00	0.00	
140600 SRF Principal Receivable	0.00	0.00	0.00	
140800 Prepaid Step & Grinder Pumps	66,011.36	53,281.93	12,729.43	23.89 %
140900 Prepaid Equipment Maintenance	2,306.18		2,306.18	
Total 140000 Prepaid Expenses	150,498.03	120,624.90	29,873.13	24.77 %
141000 Right to Use Asset - Current				
141100 Right to Use Asset - Current - Lease Asset	53,236.00	53,236.00	0.00	0.00 %
Total 141000 Right to Use Asset - Current	53,236.00	53,236.00	0.00	0.00 %
1499 Undeposited Funds	0.00	-12,187.87	12,187.87	100.00 %
Total Other Current Assets	\$203,734.03	\$161,673.03	\$42,061.00	26.02 %
Total Current Assets	\$5,085,532.01	\$4,323,065.78	\$762,466.23	17.64 %
Fixed Assets				
160100 Work in Progress				
160081 Parking Lot Replacement HQ 2022	0.00	0.00	0.00	
160090 Midway Area Facility Plan	60,725.00	60,809.00	-84.00	-0.14 %
160101 Water's Edge Sewer Improvements	96,712.57	98,550.82	-1,838.25	-1.87 %
160103 Cedar Gate Interceptor	54,589.98	54,589.98	0.00	0.00 %
160104 Rlgnwd WW,Brwn St, Rchdsn Acre	126,717.07	257,144.53	-130,427.46	-50.72 %
160155 Rollingwood WWTP Improvements	128,869.14	30,588.64	98,280.50	321.30 %
Total 160104 Rlgnwd WW,Brwn St, Rchdsn Acre	255,586.21	287,733.17	-32,146.96	-11.17 %
160105 WWTP & PS Upgrades	31,816.99	31,816.99	0.00	0.00 %
160106 Shalimar Gardens Upgrade	171,962.26	171,962.26	0.00	0.00 %
Total 160105 WWTP & PS Upgrades	203,779.25	203,779.25	0.00	0.00 %
160107 Melloway Sewer Extension	27.00	27.00	0.00	0.00 %
160108 Livingston Sewer Extention	27.00	27.00	0.00	0.00 %
160110 Highfield Acres Interceptor	91,233.03	62,622.67	28,610.36	45.69 %
160124 Trails West Interceptor	11,650.00	11,650.00	0.00	0.00 %
160145 Quarter Miles Hills Interceptor	38,049.32	38,049.32	0.00	0.00 %

Boone County Regional Sewer District

Balance Sheet

As of December 31, 2024

	TOTAL			
	AS OF DEC 31, 2024	AS OF DEC 31, 2023 (PP)	CHANGE	% CHANGE
160195 Sunny Slope Sewer	30,899.92	30,899.92	0.00	0.00 %
160197 Bolli Road NID	55,167.39	51,935.35	3,232.04	6.22 %
160198 Phenora North NID	77,101.02	74,664.52	2,436.50	3.26 %
160900 Completed Projects				
160111 Midway Heights Elementary Sch	0.00	0.00	0.00	
160190 South Rte K WWTP Improvements	0.00	0.00	0.00	
Total 160900 Completed Projects	0.00	0.00	0.00	
Total 160100 Work in Progress	975,547.69	975,338.00	209.69	0.02 %
160200 F/A Furniture and Fixtures	54,769.76	50,253.17	4,516.59	8.99 %
160300 F/A Machinery & Equip	658,736.85	586,792.25	71,944.60	12.26 %
160400 F/A Buildings	159,000.00	159,000.00	0.00	0.00 %
160500 F/A Land	88,135.48	88,135.48	0.00	0.00 %
160600 F/A Vehicles	682,026.90	682,026.90	0.00	0.00 %
160700 F/A Treatment Facilities	12,974,901.98	12,974,901.98	0.00	0.00 %
160800 F/A Collection Systems	32,069,287.83	32,062,107.23	7,180.60	0.02 %
161000 F/A Driveway Improvement	30,707.87	30,707.87	0.00	0.00 %
161100 F/A Building Addition	6,327.07	6,327.07	0.00	0.00 %
170000 Accumulated Depreciation				
170100 Accumulated Amortization	-34,450.50	-4,696.56	-29,753.94	-633.53 %
170200 Accum Depr-Furniture & Fixtures	-49,936.96	-46,756.92	-3,180.04	-6.80 %
170300 Accum Depr-Machinery & Equip	-448,431.43	-407,903.43	-40,528.00	-9.94 %
170400 Accum Depr-Buildings	-125,000.00	-125,000.00	0.00	0.00 %
170410 Accum Depr-Building Additions	-33,999.81	-33,998.61	-1.20	-0.00 %
171000 Accum Depr-Driveway	-11,898.77	-10,423.61	-1,475.16	-14.15 %
171100 Accum Depr-Floor	-6,327.25	-6,152.77	-174.48	-2.84 %
Total 170400 Accum Depr-Buildings	-177,225.83	-175,574.99	-1,650.84	-0.94 %
170500 Right To Use Assets	5,400.00	3,000.00	2,400.00	80.00 %
170600 Accum Depr-Vehicles	-463,253.31	-422,922.75	-40,330.56	-9.54 %
170700 Accum Depr-Treatment Facilities	-6,929,744.35	-6,340,904.23	-588,840.12	-9.29 %
170800 Accum Depr-Coll. System	-11,066,936.34	-10,449,973.26	-616,963.08	-5.90 %
Total 170000 Accumulated Depreciation	-19,164,578.72	-17,845,732.14	-1,318,846.58	-7.39 %
Total Fixed Assets	\$28,534,862.71	\$29,769,857.81	\$ -1,234,995.10	-4.15 %
Other Assets				
180000 Right to Use Asset - LT	-7,830.00	-4,350.00	-3,480.00	-80.00 %
180100 Lease Asset - LT	176,671.64	123,703.32	52,968.32	42.82 %
Total 180000 Right to Use Asset - LT	168,841.64	119,353.32	49,488.32	41.46 %
Total Other Assets	\$168,841.64	\$119,353.32	\$49,488.32	41.46 %
TOTAL ASSETS	\$33,789,236.36	\$34,212,276.91	\$ -423,040.55	-1.24 %

Boone County Regional Sewer District

Balance Sheet

As of December 31, 2024

	TOTAL			
	AS OF DEC 31, 2024	AS OF DEC 31, 2023 (PP)	CHANGE	% CHANGE
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
200000 *Accounts Payable	149,646.14	277,399.71	-127,753.57	-46.05 %
Total Accounts Payable	\$149,646.14	\$277,399.71	\$ -127,753.57	-46.05 %
Credit Cards				
212700 Credit Cards				
212701 American Express	-12.92	6,244.03	-6,256.95	-100.21 %
212702 Sam's Club	0.00	0.00	0.00	
212703 Tractor Supply	0.00	0.00	0.00	
212705 Home Depot	462.61	1,388.97	-926.36	-66.69 %
212707 Westlake's	969.35	79.26	890.09	1,123.00 %
212708 Kroger	0.00	81.12	-81.12	-100.00 %
212709 O'Reilly	1,216.14	112.01	1,104.13	985.74 %
212710 Caseys	0.00	508.93	-508.93	-100.00 %
212711 CBBC Mastercard	9,191.58		9,191.58	
212712 Jiffy Lube - Premium Velocity - MyFleetCenter	816.26		816.26	
Total 212700 Credit Cards	12,643.02	8,414.32	4,228.70	50.26 %
Total Credit Cards	\$12,643.02	\$8,414.32	\$4,228.70	50.26 %
Other Current Liabilities				
202000 Accounts Payable				
202100 A/P Federal Payable, FICA	2,400.73	866.18	1,534.55	177.16 %
202200 State Payable, Unemployment	1.45	765.28	-763.83	-99.81 %
202300 Accrued Vacation	65,616.34	65,616.34	0.00	0.00 %
202600 Accrued Payroll	40,235.32	43,304.67	-3,069.35	-7.09 %
203000 A/P Retirement (EMPER)	-686.92	-292.64	-394.28	-134.73 %
210000 A/P All Others	0.00	0.00	0.00	
211000 A/P Prepaid Connection Fees	0.00	0.00	0.00	
212000 Deferred Revenue	148,744.35	146,396.44	2,347.91	1.60 %
213000 A/P City of Hartsburg	4,160.33	3,179.92	980.41	30.83 %
213100 A/P City of Rochepot				
213101 Rochepot Sewer Fees	0.00	0.00	0.00	
213102 Rochepot Trash Fees	1,732.80	1,694.81	37.99	2.24 %

Boone County Regional Sewer District

Balance Sheet

As of December 31, 2024

	TOTAL			
	AS OF DEC 31, 2024	AS OF DEC 31, 2023 (PP)	CHANGE	% CHANGE
Total 213100 A/P City of Rocheport	1,732.80	1,694.81	37.99	2.24 %
213500 A/P Midway Crsings TP Connects	-21,756.00	-5,439.00	-16,317.00	-300.00 %
214000 A/P Boone Electric	45,401.55	16,361.36	29,040.19	177.49 %
215000 A/P Harrisburg	0.00	0.00	0.00	
216100 Hinton Road Cost Share	0.00	0.00	0.00	
216200 Kinkade Escrow	0.00	0.00	0.00	
217002 SRF Series Accru Int Payable	15,618.00	15,618.00	0.00	0.00 %
217003 SRF Accru Int Payable S&D	74,898.84	109,734.28	-34,835.44	-31.75 %
218000 SRF Issuance Premium	16,463.58	23,367.01	-6,903.43	-29.54 %
219000 SRF Taxes Payable	0.00	1,283.85	-1,283.85	-100.00 %
221000 Midway Crossings Escrow	0.00	0.00	0.00	
Total 202000 Accounts Payable	392,830.37	422,456.50	-29,626.13	-7.01 %
212500 Deferred Connection Fees	0.00	0.00	0.00	
Total Other Current Liabilities	\$392,830.37	\$422,456.50	\$ -29,626.13	-7.01 %
Total Current Liabilities	\$555,119.53	\$708,270.53	\$ -153,151.00	-21.62 %
Long-Term Liabilities				
242000 Bonds Issued				
242001 SRF Bond Payable	12,451,900.00	13,289,100.00	-837,200.00	-6.30 %
242002 Rocheport WWTP Improvements	0.00	0.00	0.00	
Total 242000 Bonds Issued	12,451,900.00	13,289,100.00	-837,200.00	-6.30 %
243000 Lease Purchase & SBITA Agreements - LT				
243010 Lease Purchase Agreements - LT	108,031.52	162,246.47	-54,214.95	-33.42 %
243020 Subscription Liability - LT	455.67		455.67	
243030 Lease Liability - Sumner One - LT (deleted)	0.00	13,050.00	-13,050.00	-100.00 %
243030 Lease Purchase & SBITA Interest Payable - LT	-2,684.98	-1,622.94	-1,062.04	-65.44 %
Total 243000 Lease Purchase & SBITA Agreements - LT	105,802.21	173,673.53	-67,871.32	-39.08 %
250000 City of Columbia Connect Fees	0.00	0.00	0.00	
Total Long-Term Liabilities	\$12,557,702.21	\$13,462,773.53	\$ -905,071.32	-6.72 %
Total Liabilities	\$13,112,821.74	\$14,171,044.06	\$ -1,058,222.32	-7.47 %
Equity				
291000 Donated Capital	15,301,273.60	15,301,273.60	0.00	0.00 %
295000 Retained Earnings	4,842,117.54	4,748,477.56	93,639.98	1.97 %
3000 Opening Bal Equity	12,180.00	0.00	12,180.00	
3999 Prior Period AR Correction	-8,518.31	-8,518.31	0.00	0.00 %
Net Income	529,361.79		529,361.79	
Total Equity	\$20,676,414.62	\$20,041,232.85	\$635,181.77	3.17 %
TOTAL LIABILITIES AND EQUITY	\$33,789,236.36	\$34,212,276.91	\$ -423,040.55	-1.24 %

Boone County Regional Sewer District

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

January - December 2024

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
Income					
401000 BEC & Customer Fee Income					
401100 User Fees	5,328,113.84	5,292,066.00	36,047.84	-36,047.84	100.68 %
401200 Late Penalty Charge	18,408.90	20,000.00	-1,591.10	1,591.10	92.04 %
401300 Connection Fees	49,642.50	50,533.00	-890.50	890.50	98.24 %
401400 Inspection Fees	4,550.00	4,667.00	-117.00	117.00	97.49 %
401500 Contracted Services					
401501 Service Calls	10,540.79	36,931.00	-26,390.21	26,390.21	28.54 %
401505 C/S Hartsburg	11,169.84	11,170.00	-0.16	0.16	100.00 %
401506 C/S Rocheport Billing	1,440.00	1,440.00	0.00	0.00	100.00 %
401510 C/S Sturgeon	46,874.16	29,301.00	17,573.16	-17,573.16	159.97 %
401520 C/S Ashland	135,919.33	125,976.00	9,943.33	-9,943.33	107.89 %
401530 C/S Renick	3,258.39	13,034.00	-9,775.61	9,775.61	25.00 %
Total 401500 Contracted Services	209,202.51	217,852.00	-8,649.49	8,649.49	96.03 %
Total 401000 BEC & Customer Fee Income	5,609,917.75	5,585,118.00	24,799.75	-24,799.75	100.44 %
415000 Interest Income					
415300 Interest Inc-MMkt	125,218.84	95,000.00	30,218.84	-30,218.84	131.81 %
415500 Interest Inc-Cking	67,695.52	26,000.00	41,695.52	-41,695.52	260.37 %
415700 Interest Inc-SRF	9,860.56	10,000.00	-139.44	139.44	98.61 %
Total 415000 Interest Income	202,774.92	131,000.00	71,774.92	-71,774.92	154.79 %
498000 Miscellaneous Income	6,406.42	20,000.00	-13,593.58	13,593.58	32.03 %
498010 Developer Reimbursement Income	37,380.00		37,380.00	-37,380.00	
Total 498000 Miscellaneous Income	43,786.42	20,000.00	23,786.42	-23,786.42	218.93 %
Total Income	\$5,856,479.09	\$5,736,118.00	\$120,361.09	\$ - 120,361.09	102.10 %
GROSS PROFIT	\$5,856,479.09	\$5,736,118.00	\$120,361.09	\$ - 120,361.09	102.10 %
Expenses					
501000 Personnel Expenses					
501100 Payroll Admin Fees	8,737.85		8,737.85	-8,737.85	
501110 Salary - Administrative	359,921.26	359,613.00	308.26	-308.26	100.09 %
501120 Overtime - Administrative	6,260.32	7,000.00	-739.68	739.68	89.43 %
501130 Salary - Project Management	161,862.95		161,862.95	-161,862.95	
501135 Overtime - Project Management	10,123.37		10,123.37	-10,123.37	
501210 Salary - Operations	495,615.44	856,571.00	-360,955.56	360,955.56	57.86 %
501220 Overtime - Operations	34,694.56	60,000.00	-25,305.44	25,305.44	57.82 %
501230 Standby & On Call Compensation	28,593.52	31,410.00	-2,816.48	2,816.48	91.03 %
501235 Shift Differential	324.00	0.00	324.00	-324.00	
501300 Uniform - Safety Gear	5,123.39	7,000.00	-1,876.61	1,876.61	73.19 %
501400 FICA - Employer	82,750.63	100,016.00	-17,265.37	17,265.37	82.74 %
501500 Worker's Compensation	30,071.17	47,281.00	-17,209.83	17,209.83	63.60 %
501600 Medical Insurance	118,157.03	146,127.00	-27,969.97	27,969.97	80.86 %
501650 Life Insurance	1,769.96	2,108.00	-338.04	338.04	83.96 %

Boone County Regional Sewer District

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

January - December 2024

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
501700 Dental Insurance	6,880.00	7,046.00	-166.00	166.00	97.64 %
501800 Long Term Disability	4,170.11	4,827.00	-656.89	656.89	86.39 %
501900 Retirement - BCRSD Contribution	70,737.18	76,695.00	-5,957.82	5,957.82	92.23 %
502100 Employee Assistance Program		0.00	0.00	0.00	
502200 Safety Incentive Expense		1,300.00	-1,300.00	1,300.00	
502300 Employee Training, Travel	466.35		466.35	-466.35	
502301 Employee Training (deleted)	820.34	28,294.00	-27,473.66	27,473.66	2.90 %
502302 EE Training Related Travel (deleted)		7,728.00	-7,728.00	7,728.00	
Total 502300 Employee Training, Travel	1,286.69	36,022.00	-34,735.31	34,735.31	3.57 %
502400 Recruiting	16,074.68	500.00	15,574.68	-15,574.68	3,214.94 %
Total 501000 Personnel Expenses	1,443,154.11	1,743,516.00	-300,361.89	300,361.89	82.77 %
520000 Materials & Supplies					
520100 Postage	7,511.63	11,314.00	-3,802.37	3,802.37	66.39 %
520300 Office Supplies	7,897.69	7,743.00	154.69	-154.69	102.00 %
520400 Work from Home (deleted)		0.00	0.00	0.00	
Total 520300 Office Supplies	7,897.69	7,743.00	154.69	-154.69	102.00 %
520600 Printing & Duplicating	4,069.24	7,500.00	-3,430.76	3,430.76	54.26 %
520900 Computer Supplies	2,627.16	5,000.00	-2,372.84	2,372.84	52.54 %
521300 Building Supplies		0.00	0.00	0.00	
Total 520000 Materials & Supplies	22,105.72	31,557.00	-9,451.28	9,451.28	70.05 %
530000 Bond Issuance & Admin Fees					
532000 SRF Bond Issuance Exp S&D	74,409.62	80,000.00	-5,590.38	5,590.38	93.01 %
535000 Rocheport Loan Admin Fee (deleted)		0.00	0.00	0.00	
Total 530000 Bond Issuance & Admin Fees	74,409.62	80,000.00	-5,590.38	5,590.38	93.01 %
545000 Utilities					
545100 Telephone - Communications					
545110 Cellular Monthly Fees	19,352.52	19,696.00	-343.48	343.48	98.26 %
545115 Cell Phones & IPads, Small Communication Equipment		5,000.00	-5,000.00	5,000.00	
545120 Land lines - Office Phones, Alarms	12,224.08	11,000.00	1,224.08	-1,224.08	111.13 %
545130 Facility Alarm Fees	6,429.55	7,600.00	-1,170.45	1,170.45	84.60 %
545140 System Internet	1,401.66	2,610.00	-1,208.34	1,208.34	53.70 %
Total 545100 Telephone - Communications	39,407.81	45,906.00	-6,498.19	6,498.19	85.84 %
545200 Utilities Systems	504.37		504.37	-504.37	
545201 Systems Electric	159,533.00	150,000.00	9,533.00	-9,533.00	106.36 %
545203 Systems Natural Gas	1,549.06	3,200.00	-1,650.94	1,650.94	48.41 %
545205 Systems - Water	5,256.89	8,300.00	-3,043.11	3,043.11	63.34 %
545210 Systems - Trash	792.00	750.00	42.00	-42.00	105.60 %
Total 545200 Utilities Systems	167,635.32	162,250.00	5,385.32	-5,385.32	103.32 %
545500 Utilities Building					
545501 Building - Electric	2,776.65	2,250.00	526.65	-526.65	123.41 %
545505 Building - Water & Sewer	518.53	450.00	68.53	-68.53	115.23 %

Boone County Regional Sewer District

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

January - December 2024

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
545507 Building Trash	1,392.38	1,520.00	-127.62	127.62	91.60 %
545509 Building - Natural Gas	1,010.38	1,650.00	-639.62	639.62	61.24 %
Total 545500 Utilities Building	5,697.94	5,870.00	-172.06	172.06	97.07 %
Total 545000 Utilities	212,741.07	214,026.00	-1,284.93	1,284.93	99.40 %
550000 Equipment Expenses					
550100 Gasoline	24,463.03	35,000.00	-10,536.97	10,536.97	69.89 %
550400 Vehicle & Equip Repairs & Maint	26,936.34	26,000.00	936.34	-936.34	103.60 %
550500 Computer Repairs & Maintenance		2,500.00	-2,500.00	2,500.00	
550800 Misc. Equipment Repair & Maint	3,211.00		3,211.00	-3,211.00	
Total 550000 Equipment Expenses	54,610.37	63,500.00	-8,889.63	8,889.63	86.00 %
550700 Systems Repairs and Maintenance					
550705 Shop Supplies	10,697.02	11,000.00	-302.98	302.98	97.25 %
550706 Safety Equip - PPE		7,500.00	-7,500.00	7,500.00	
Total 550705 Shop Supplies	10,697.02	18,500.00	-7,802.98	7,802.98	57.82 %
550710 Treatment Costs					
550711 Treatment - Equipment Rental		2,500.00	-2,500.00	2,500.00	
550713 Treatment - Lab Supplies	7,997.77	7,886.00	111.77	-111.77	101.42 %
550714 Treatment - Chemicals	351.65	2,050.00	-1,698.35	1,698.35	17.15 %
550715 Treatment - Sludge Disposal	13,624.63	50,000.00	-36,375.37	36,375.37	27.25 %
550720 Treatment - Sludge Dewatering Supplies	11,531.00	20,000.00	-8,469.00	8,469.00	57.66 %
Total 550715 Treatment - Sludge Disposal	25,155.63	70,000.00	-44,844.37	44,844.37	35.94 %
550716 Treatment - Lab Analysis	16,848.50	18,000.00	-1,151.50	1,151.50	93.60 %
550718 Treatment - Equipment Replacement	23,445.03	33,000.00	-9,554.97	9,554.97	71.05 %
550719 Treatment - Parts & Supplies	9,886.34	8,000.00	1,886.34	-1,886.34	123.58 %
Total 550710 Treatment Costs	83,684.92	141,436.00	-57,751.08	57,751.08	59.17 %
550750 Collection Systems					
550751 Collection - Equipment Rental	7,802.81	12,200.00	-4,397.19	4,397.19	63.96 %
550753 Collection - Locates - MO One Call	14,251.62	3,700.00	10,551.62	-10,551.62	385.18 %
550754 Collection - Pump Purchases	80,995.83	123,050.00	-42,054.17	42,054.17	65.82 %
550756 Collection - Equipment Replacement (LS Pumps)	48,637.00	50,000.00	-1,363.00	1,363.00	97.27 %
550758 Collection - Parts & Supplies	10,137.20	15,000.00	-4,862.80	4,862.80	67.58 %
550759 Collection - Back-up Rehabilitation	1,000.00	24,000.00	-23,000.00	23,000.00	4.17 %
Total 550750 Collection Systems	162,824.46	227,950.00	-65,125.54	65,125.54	71.43 %
550790 Contract Operations					
550793 Contract Operations - Sturgeon	9,145.69		9,145.69	-9,145.69	
Total 550790 Contract Operations	9,145.69		9,145.69	-9,145.69	
Total 550700 Systems Repairs and Maintenance	266,352.09	387,886.00	-121,533.91	121,533.91	68.67 %
551000 Wholesale Treatment	1,044,231.26	1,036,870.00	7,361.26	-7,361.26	100.71 %
552000 Headquarters Repair & Maint	600.00	5,000.00	-4,400.00	4,400.00	12.00 %
560000 Contractual Services - Administrative					
560100 Insurance	67,593.78	82,700.00	-15,106.22	15,106.22	81.73 %
560300 Legal Fees					

Boone County Regional Sewer District

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

January - December 2024

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
560310 Legal Fees - General Counsel	140,840.00	121,000.00	19,840.00	-19,840.00	116.40 %
560320 Legal Fees - Other		4,800.00	-4,800.00	4,800.00	
Total 560300 Legal Fees	140,840.00	125,800.00	15,040.00	-15,040.00	111.96 %
560400 Management Plan (AWMP 2024)	157,198.76	79,481.00	77,717.76	-77,717.76	197.78 %
560500 Engineering & Surveys	21,047.45	40,000.00	-18,952.55	18,952.55	52.62 %
560700 Outside Services (Cleaning)	3,968.42	7,000.00	-3,031.58	3,031.58	56.69 %
560900 Land Rent	100.00	100.00	0.00	0.00	100.00 %
561500 Equipment Service Contracts	17,969.78	18,000.00	-30.22	30.22	99.83 %
561700 Audit	20,000.00	20,000.00	0.00	0.00	100.00 %
561900 Answering Service	7,836.61	6,049.00	1,787.61	-1,787.61	129.55 %
562200 Management Contract - County	4,588.80	5,000.00	-411.20	411.20	91.78 %
562299 BEC Fees & Services					
562300 Computer Billing Services BEC	3,331.07	42,000.00	-38,668.93	38,668.93	7.93 %
562301 BEC Credit Card Fees	46,380.36	21,000.00	25,380.36	-25,380.36	220.86 %
562302 BEC, Support, Postage & Payroll	50,345.49	21,000.00	29,345.49	-29,345.49	239.74 %
562303 BEC, CIS & IT Fees	6,323.74	1,500.00	4,823.74	-4,823.74	421.58 %
562304 BEC, AR-AR Transfer & NSF	5,748.66	3,200.00	2,548.66	-2,548.66	179.65 %
562305 BEC, Refunds	30,889.63	14,000.00	16,889.63	-16,889.63	220.64 %
562306 Shut Off Fees	685.00	3,600.00	-2,915.00	2,915.00	19.03 %
562307 BEC Collection Agency Fees	1,027.98	13,200.00	-12,172.02	12,172.02	7.79 %
Total 562299 BEC Fees & Services	144,731.93	119,500.00	25,231.93	-25,231.93	121.11 %
562400 Contract Service-GIS Developmnt	22,589.91	37,132.00	-14,542.09	14,542.09	60.84 %
562500 Contract Services - Finance		13,000.00	-13,000.00	13,000.00	
562600 Contract Service - Misc		200.00	-200.00	200.00	
562700 Mowing Contract	36,965.00	50,349.00	-13,384.00	13,384.00	73.42 %
Total 560000 Contractual Services - Administrative	645,430.44	604,311.00	41,119.44	-41,119.44	106.80 %
565000 Miscellaneous Administrative Expenses					
540700 Meeting Expenses, Travel, Parking, Mileage	1,469.14	1,000.00	469.14	-469.14	146.91 %
541000 Mileage, Meetings, Related Travel					
540800 Meeting Expenses (deleted)	971.47	1,000.00	-28.53	28.53	97.15 %
540900 Mileage (deleted)	71.04	300.00	-228.96	228.96	23.68 %
565400 Annual Meeting (deleted)		0.00	0.00	0.00	
Total 541000 Mileage, Meetings, Related Travel	1,042.51	1,300.00	-257.49	257.49	80.19 %
565010 Computer Software Subscriptions	706.79		706.79	-706.79	
565050 Sales Tax	158.42		158.42	-158.42	
565100 Public Notices	1,280.30	300.00	980.30	-980.30	426.77 %
565200 DNR Connection Fee	6,473.84	8,000.00	-1,526.16	1,526.16	80.92 %
565300 Recording and Permit Fees	1,086.19	2,500.00	-1,413.81	1,413.81	43.45 %
565500 Dues, Subscriptions & Memberships	13,680.83	9,850.00	3,830.83	-3,830.83	138.89 %
565550 Web Development, PR & Social Media Expenses	368.52		368.52	-368.52	
565600 Newsletter Expenses	665.49	4,150.00	-3,484.51	3,484.51	16.04 %
565700 Administrative Expense	1,873.14	2,200.00	-326.86	326.86	85.14 %
565750 Accounting Software	6,061.53	2,592.00	3,469.53	-3,469.53	233.86 %

Boone County Regional Sewer District

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

January - December 2024

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
565800 Contingency		50,000.00	-50,000.00	50,000.00	
565900 Bank Service Charges	817.55	1,600.00	-782.45	782.45	51.10 %
565950 Miscellaneous Administrative Expense	151.69	0.00	151.69	-151.69	
Total 565000 Miscellaneous Administrative Expenses	35,835.94	83,492.00	-47,656.06	47,656.06	42.92 %
566000 Bad Debt Write Off	35,515.09	23,000.00	12,515.09	-12,515.09	154.41 %
580000 Depreciation					
580100 Amortization Intangible Assets	53,236.00		53,236.00	-53,236.00	
580200 Depreciation-Furniture & Fix	3,180.04	1,858.00	1,322.04	-1,322.04	171.15 %
580300 Depreciation-Mach & Equip	40,528.00	29,347.00	11,181.00	-11,181.00	138.10 %
580500 Depreciation-Bldg Add	1.20	0.00	1.20	-1.20	
580600 Depreciation-Vehicles	40,330.56	54,000.00	-13,669.44	13,669.44	74.69 %
580700 Depreciation-Trmnt Plants	588,840.12	614,000.00	-25,159.88	25,159.88	95.90 %
580800 Depreciation-Collection Systems	616,963.08	646,000.00	-29,036.92	29,036.92	95.51 %
581000 Depreciation-Driveway	1,475.16	17,703.00	-16,227.84	16,227.84	8.33 %
581100 Depreciation-Floor	174.48	211.00	-36.52	36.52	82.69 %
Total 580000 Depreciation	1,344,728.64	1,363,119.00	-18,390.36	18,390.36	98.65 %
585000 Interest Expense		3,594.00	-3,594.00	3,594.00	
585100 Mortgage Interest		0.00	0.00	0.00	
585200 Lease Purch Int Exp Dump Truck	-475.68		-475.68	475.68	
585201 Lease Purch Int Exp Sewer Jet	1,568.48		1,568.48	-1,568.48	
585300 Rocheport Loan Int Exp		0.00	0.00	0.00	
585500 SRF Interest Expense S&D	144,191.50	172,000.00	-27,808.50	27,808.50	83.83 %
585900 Miscellaneous Interest Exp	1,687.16		1,687.16	-1,687.16	
Total 585000 Interest Expense	146,971.46	175,594.00	-28,622.54	28,622.54	83.70 %
Total Expenses	\$5,326,685.81	\$5,811,871.00	\$ -485,185.19	\$485,185.19	91.65 %
NET OPERATING INCOME	\$529,793.28	\$ -75,753.00	\$605,546.28	\$ -605,546.28	-699.37 %
Other Expenses					
Reconciliation Discrepancies	431.49		431.49	-431.49	
Total Other Expenses	\$431.49	\$0.00	\$431.49	\$ -431.49	0.00%
NET OTHER INCOME	\$ -431.49	\$0.00	\$ -431.49	\$431.49	0.00%
NET INCOME	\$529,361.79	\$ -75,753.00	\$605,114.79	\$ -605,114.79	-698.80 %

Boone County Regional Sewer District

Profit and Loss YTD Comparison

January - December 2024

	TOTAL			
	JAN - DEC 2024	JAN - DEC 2023 (PP)	CHANGE	% CHANGE
Income				
401000 BEC & Customer Fee Income				
401100 User Fees	5,328,113.84	5,128,970.83	199,143.01	3.88 %
401200 Late Penalty Charge	18,408.90	17,992.78	416.12	2.31 %
401300 Connection Fees	52,362.00	83,697.50	-31,335.50	-37.44 %
401400 Inspection Fees	4,550.00	5,460.00	-910.00	-16.67 %
401500 Contracted Services				
401501 Service Calls	10,540.79	35,263.17	-24,722.38	-70.11 %
401505 C/S Hartsburg	11,169.84	11,169.84	0.00	0.00 %
401506 C/S Rocheport Billing	1,440.00	1,440.00	0.00	0.00 %
401510 C/S Sturgeon	46,874.16	33,493.73	13,380.43	39.95 %
401520 C/S Ashland	135,919.33	126,970.04	8,949.29	7.05 %
401530 C/S Renick	3,258.39	13,033.86	-9,775.47	-75.00 %
Total 401500 Contracted Services	209,202.51	221,370.64	-12,168.13	-5.50 %
Total 401000 BEC & Customer Fee Income	5,612,637.25	5,457,491.75	155,145.50	2.84 %
415000 Interest Income				
415300 Interest Inc-MMkt	125,218.84	120,889.49	4,329.35	3.58 %
415500 Interest Inc-Cking	67,695.52	32,104.64	35,590.88	110.86 %
415700 Interest Inc-SRF	9,860.56	10,953.54	-1,092.98	-9.98 %
Total 415000 Interest Income	202,774.92	163,947.67	38,827.25	23.68 %
498000 Miscellaneous Income	6,406.42	29,996.72	-23,590.30	-78.64 %
498010 Developer Reimbursement Income	40,099.50	900.00	39,199.50	4,355.50 %
Total 498000 Miscellaneous Income	46,505.92	30,896.72	15,609.20	50.52 %
Total Income	\$5,861,918.09	\$5,652,336.14	\$209,581.95	3.71 %
GROSS PROFIT	\$5,861,918.09	\$5,652,336.14	\$209,581.95	3.71 %
Expenses				
501000 Personnel Expenses				
501100 Payroll Admin Fees	8,737.85		8,737.85	
501110 Salary - Administrative	359,921.26	338,660.77	21,260.49	6.28 %
501120 Overtime - Administrative	6,260.32	6,994.13	-733.81	-10.49 %
501130 Salary - Project Management	161,862.95		161,862.95	
501135 Overtime - Project Management	10,123.37		10,123.37	
501210 Salary - Operations	495,615.44	588,732.45	-93,117.01	-15.82 %
501220 Overtime - Operations	34,694.56	54,816.03	-20,121.47	-36.71 %
501230 Standby & On Call Compensation	28,593.52	18,836.40	9,757.12	51.80 %
501235 Shift Differential	324.00	0.00	324.00	
501300 Uniform - Safety Gear	5,123.39	6,599.98	-1,476.59	-22.37 %
501400 FICA - Employer	82,750.63	78,189.94	4,560.69	5.83 %

Boone County Regional Sewer District

Profit and Loss YTD Comparison

January - December 2024

	TOTAL			
	JAN - DEC 2024	JAN - DEC 2023 (PP)	CHANGE	% CHANGE
501500 Worker's Compensation	33,293.43	29,968.62	3,324.81	11.09 %
501600 Medical Insurance	118,157.03	125,550.00	-7,392.97	-5.89 %
501650 Life Insurance	1,769.96	1,801.43	-31.47	-1.75 %
501700 Dental Insurance	6,880.00	7,010.62	-130.62	-1.86 %
501800 Long Term Disability	4,170.11	3,465.61	704.50	20.33 %
501900 Retirement - BCRSD Contribution	70,737.18	56,572.86	14,164.32	25.04 %
502200 Safety Incentive Expense		28.05	-28.05	-100.00 %
502300 Employee Training, Travel	466.35		466.35	
502301 Employee Training (deleted)	820.34	3,607.87	-2,787.53	-77.26 %
502302 EE Training Related Travel (deleted)		519.16	-519.16	-100.00 %
540400 Seminars (deleted)		389.52	-389.52	-100.00 %
Total 502300 Employee Training, Travel	1,286.69	4,516.55	-3,229.86	-71.51 %
502400 Recruiting	16,074.68	88.00	15,986.68	18,166.68 %
Total 501000 Personnel Expenses	1,446,376.37	1,321,831.44	124,544.93	9.42 %
520000 Materials & Supplies				
520100 Postage	7,511.63	8,975.17	-1,463.54	-16.31 %
520300 Office Supplies	7,897.69	6,206.71	1,690.98	27.24 %
520400 Work from Home (deleted)		68.97	-68.97	-100.00 %
Total 520300 Office Supplies	7,897.69	6,275.68	1,622.01	25.85 %
520600 Printing & Duplicating	4,069.24	6,328.57	-2,259.33	-35.70 %
520900 Computer Supplies	2,627.16	2,043.78	583.38	28.54 %
Total 520000 Materials & Supplies	22,105.72	23,623.20	-1,517.48	-6.42 %
530000 Bond Issuance & Admin Fees				
532000 SRF Bond Issuance Exp S&D	74,409.62	78,031.28	-3,621.66	-4.64 %
535000 Rocheport Loan Admin Fee (deleted)		35.00	-35.00	-100.00 %
Total 530000 Bond Issuance & Admin Fees	74,409.62	78,066.28	-3,656.66	-4.68 %
545000 Utilities				
545100 Telephone - Communications				
545110 Cellular Monthly Fees	19,352.52	16,005.12	3,347.40	20.91 %
545120 Land lines - Office Phones, Alarms	12,224.08	12,003.27	220.81	1.84 %
545130 Facility Alarm Fees	6,429.55	5,969.10	460.45	7.71 %
545140 System Internet	1,401.66	2,302.41	-900.75	-39.12 %
Total 545100 Telephone - Communications	39,407.81	36,279.90	3,127.91	8.62 %
545200 Utilities Systems	504.37		504.37	
545201 Systems Electric	159,533.00	154,344.06	5,188.94	3.36 %
545203 Systems Natural Gas	1,549.06	2,812.90	-1,263.84	-44.93 %
545205 Systems - Water	5,256.89	5,038.86	218.03	4.33 %
545210 Systems - Trash	792.00	880.58	-88.58	-10.06 %
Total 545200 Utilities Systems	167,635.32	163,076.40	4,558.92	2.80 %

Boone County Regional Sewer District

Profit and Loss YTD Comparison

January - December 2024

	TOTAL			
	JAN - DEC 2024	JAN - DEC 2023 (PP)	CHANGE	% CHANGE
545500 Utilities Building				
545501 Building - Electric	2,776.65	2,170.48	606.17	27.93 %
545505 Building - Water & Sewer	518.53	379.51	139.02	36.63 %
545507 Building Trash	1,392.38	1,265.80	126.58	10.00 %
545509 Building - Natural Gas	1,010.38	1,297.78	-287.40	-22.15 %
Total 545500 Utilities Building	5,697.94	5,113.57	584.37	11.43 %
Total 545000 Utilities	212,741.07	204,469.87	8,271.20	4.05 %
550000 Equipment Expenses				
550100 Gasoline	24,463.03	44,732.18	-20,269.15	-45.31 %
550400 Vehicle & Equip Repairs & Maint	26,936.34	28,626.69	-1,690.35	-5.90 %
550800 Misc. Equipment Repair & Maint	3,211.00		3,211.00	
Total 550000 Equipment Expenses	54,610.37	73,358.87	-18,748.50	-25.56 %
550700 Systems Repairs and Maintenance				
550705 Shop Supplies	10,697.02	9,106.80	1,590.22	17.46 %
550710 Treatment Costs				
550711 Treatment - Equipment Rental		-18.00	18.00	100.00 %
550713 Treatment - Lab Supplies	7,997.77	8,974.24	-976.47	-10.88 %
550714 Treatment - Chemicals	351.65	1,549.39	-1,197.74	-77.30 %
550715 Treatment - Sludge Disposal	13,624.63	26,203.65	-12,579.02	-48.00 %
550720 Treatment - Sludge Dewatering Supplies	11,531.00	13,625.77	-2,094.77	-15.37 %
Total 550715 Treatment - Sludge Disposal	25,155.63	39,829.42	-14,673.79	-36.84 %
550716 Treatment - Lab Analysis	16,848.50	15,887.50	961.00	6.05 %
550718 Treatment - Equipment Replacement	23,445.03	17,817.91	5,627.12	31.58 %
550719 Treatment - Parts & Supplies	9,886.34	5,746.50	4,139.84	72.04 %
Total 550710 Treatment Costs	83,684.92	89,786.96	-6,102.04	-6.80 %
550750 Collection Systems				
550751 Collection - Equipment Rental	7,802.81	9,399.55	-1,596.74	-16.99 %
550753 Collection - Locates - MO One Call	14,251.62	4,521.72	9,729.90	215.18 %
550754 Collection - Pump Purchases	80,995.83	132,306.95	-51,311.12	-38.78 %
550756 Collection - Equipment Replacement (LS Pumps)	48,637.00	41,012.79	7,624.21	18.59 %
550758 Collection - Parts & Supplies	10,137.20	11,551.00	-1,413.80	-12.24 %
550759 Collection - Back-up Rehabilitation	1,000.00		1,000.00	
Total 550750 Collection Systems	162,824.46	198,792.01	-35,967.55	-18.09 %
550790 Contract Operations				
550793 Contract Operations - Sturgeon	9,145.69		9,145.69	
Total 550790 Contract Operations	9,145.69		9,145.69	
Total 550700 Systems Repairs and Maintenance	266,352.09	297,685.77	-31,333.68	-10.53 %
551000 Wholesale Treatment	1,044,231.26	1,031,264.79	12,966.47	1.26 %
552000 Headquarters Repair & Maint	600.00	60.00	540.00	900.00 %

Boone County Regional Sewer District

Profit and Loss YTD Comparison

January - December 2024

	TOTAL			
	JAN - DEC 2024	JAN - DEC 2023 (PP)	CHANGE	% CHANGE
560000 Contractual Services - Administrative				
560100 Insurance	61,964.53	76,911.49	-14,946.96	-19.43 %
560300 Legal Fees				
560310 Legal Fees - General Counsel	140,840.00	127,395.00	13,445.00	10.55 %
560320 Legal Fees - Other		3,574.75	-3,574.75	-100.00 %
Total 560300 Legal Fees	140,840.00	130,969.75	9,870.25	7.54 %
560400 Management Plan (AWMP 2024)	157,198.76		157,198.76	
560500 Engineering & Surveys	21,047.45	30,221.16	-9,173.71	-30.36 %
560700 Outside Services (Cleaning)	3,968.42	4,749.84	-781.42	-16.45 %
560900 Land Rent	100.00	100.00	0.00	0.00 %
561500 Equipment Service Contracts	17,969.78	9,500.00	8,469.78	89.16 %
561700 Audit	20,000.00	10,800.00	9,200.00	85.19 %
561900 Answering Service	7,836.61	4,952.30	2,884.31	58.24 %
562200 Management Contract - County	4,588.80	5,353.60	-764.80	-14.29 %
562299 BEC Fees & Services				
562300 Computer Billing Services BEC	3,331.07	200.00	3,131.07	1,565.54 %
562301 BEC Credit Card Fees	46,380.36	40,155.28	6,225.08	15.50 %
562302 BEC, Support, Postage & Payroll	50,345.49	43,533.19	6,812.30	15.65 %
562303 BEC, CIS & IT Fees	6,323.74	2,873.08	3,450.66	120.10 %
562304 BEC, AR-AR Transfer & NSF	5,748.66	2,253.63	3,495.03	155.08 %
562305 BEC, Refunds	30,889.63	17,464.18	13,425.45	76.87 %
562306 Shut Off Fees	685.00	925.00	-240.00	-25.95 %
562307 BEC Collection Agency Fees	1,027.98	2,441.68	-1,413.70	-57.90 %
Total 562299 BEC Fees & Services	144,731.93	109,846.04	34,885.89	31.76 %
562400 Contract Service-GIS Developmnt	22,589.91	4,710.62	17,879.29	379.55 %
562500 Contract Services - Finance		9,995.00	-9,995.00	-100.00 %
562600 Contract Service - Misc		103.23	-103.23	-100.00 %
562700 Mowing Contract	36,965.00	36,047.25	917.75	2.55 %
Total 560000 Contractual Services - Administrative	639,801.19	434,260.28	205,540.91	47.33 %
565000 Miscellaneous Administrative Expenses				
540700 Meeting Expenses, Travel, Parking, Mileage	1,469.14	28.71	1,440.43	5,017.17 %
541000 Mileage, Meetings, Related Travel				
540800 Meeting Expenses (deleted)	971.47	1,790.15	-818.68	-45.73 %
540900 Mileage (deleted)	71.04	86.14	-15.10	-17.53 %
Total 541000 Mileage, Meetings, Related Travel	1,042.51	1,876.29	-833.78	-44.44 %
565010 Computer Software Subscriptions	706.79		706.79	
565050 Sales Tax	158.42	0.60	157.82	26,303.33 %
565100 Public Notices	1,280.30	200.15	1,080.15	539.67 %
565200 DNR Connection Fee	6,473.84	5,927.08	546.76	9.22 %
565300 Recording and Permit Fees	1,086.19	1,399.04	-312.85	-22.36 %
565500 Dues, Subscriptions & Memberships	13,680.83	12,020.65	1,660.18	13.81 %

Boone County Regional Sewer District

Profit and Loss YTD Comparison

January - December 2024

	TOTAL			
	JAN - DEC 2024	JAN - DEC 2023 (PP)	CHANGE	% CHANGE
565550 Web Development, PR & Social Media Expenses	368.52		368.52	
565600 Newsletter Expenses	665.49	1,907.86	-1,242.37	-65.12 %
565700 Administrative Expense	1,873.14	2,392.41	-519.27	-21.70 %
565750 Accounting Software	6,061.53	2,915.87	3,145.66	107.88 %
565900 Bank Service Charges	817.55	1,184.33	-366.78	-30.97 %
565950 Miscellaneous Administrative Expense	151.69	0.00	151.69	
Total 565000 Miscellaneous Administrative Expenses	35,835.94	29,852.99	5,982.95	20.04 %
566000 Bad Debt Write Off	34,585.19	27,999.25	6,585.94	23.52 %
580000 Depreciation				
580100 Amortization Intangible Assets	53,236.00	104,854.32	-51,618.32	-49.23 %
580200 Depreciation-Furniture & Fix	3,180.04	2,012.66	1,167.38	58.00 %
580300 Depreciation-Mach & Equip	40,528.00	28,015.35	12,512.65	44.66 %
580500 Depreciation-Bldg Add	1.20	1,133.28	-1,132.08	-99.89 %
580600 Depreciation-Vehicles	40,330.56	37,913.52	2,417.04	6.38 %
580700 Depreciation-Trmnt Plants	588,840.12	652,326.24	-63,486.12	-9.73 %
580800 Depreciation-Collection Systems	616,963.08	646,914.72	-29,951.64	-4.63 %
581000 Depreciation-Driveway	1,475.16	1,475.16	0.00	0.00 %
581100 Depreciation-Floor	174.48	210.96	-36.48	-17.29 %
Total 580000 Depreciation	1,344,728.64	1,474,856.21	-130,127.57	-8.82 %
585000 Interest Expense		390.23	-390.23	-100.00 %
585200 Lease Purch Int Exp Dump Truck	-475.68	2,588.61	-3,064.29	-118.38 %
585201 Lease Purch Int Exp Sewer Jet	1,568.48	2,031.41	-462.93	-22.79 %
585300 Rocheport Loan Int Exp		29.58	-29.58	-100.00 %
585500 SRF Interest Expense S&D	144,191.50	201,547.70	-57,356.20	-28.46 %
585900 Miscellaneous Interest Exp	1,687.16	6,919.30	-5,232.14	-75.62 %
Total 585000 Interest Expense	146,971.46	213,506.83	-66,535.37	-31.16 %
Total Expenses	\$5,323,348.92	\$5,210,835.78	\$112,513.14	2.16 %
NET OPERATING INCOME	\$538,569.17	\$441,500.36	\$97,068.81	21.99 %
Other Expenses				
Reconciliation Discrepancies	431.49	4,758.29	-4,326.80	-90.93 %
Total Other Expenses	\$431.49	\$4,758.29	\$ -4,326.80	-90.93 %
NET OTHER INCOME	\$ -431.49	\$ -4,758.29	\$4,326.80	90.93 %
NET INCOME	\$538,137.68	\$436,742.07	\$101,395.61	23.22 %

BCRSD Income & Expense Chart 2019-2024

