

DATE: May 13, 2025  
TO: Board of Directors, BCRSD  
FROM: Wendy Wiegers  
SUBJECT: 1st Quarter 2025 Financial Review Notes

**BALANCE SHEET:**

1. Cash balance is higher than previous period to-date by \$935,000. Factors include 2024-2025 rate increases, refinance savings, and interest income.
2. Encumbrances changes:

\$250,000	Building Renovation
\$110,000	Prairie Meadows Generator
\$109,568	Sewer Jet Remaining Balance
-\$177,750	Brookfield
-\$170,047	F-250 Truck, Crane Truck Replacement
3. The rate stabilization fund is showing the increase for savings.
4. The 2024 audit adjustments have been added and these create some adjustments I need to research. The auditor uses account numbers we do not have or generic accounts that we do not use.
5. Boone Electric A/R shows a reduction due to audit adjustment. This is annual true up.
6. The Prepaid Insurance account shows adjustments: W/C has moved to monthly payment.
7. Prepaid Pump account shows a reduction due to account audit and adjustment for 2021 errors. Balance is accurate to-date. We will be "retiring" the old pump worksheet and utilizing real time adjustments for prepaid bulk purchases instead.
8. Current Assets have increased due to increase in cash, the refinance (savings), interest income, truck purchases and pump purchases.
9. WIP accounts are being audited individually. 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.
10. 160300 F/A Machinery & Equipment did show an increase due to purchase of a replacement pump, line locators, Sensaphone replacement and SL-RAT but the audit adjustment for the 2022 lease purchase asset changes this currently.
11. Accounts Payable balance is higher due to some larger payments this timer period.
12. Midway Crossing balance reflects reimbursements paid to Developments of Far West Boone for Ravenwood. We have audited this account and it is up-to-date.
13. The MFA account was created by Virgil and Joe. We did not receive timely statements and the expenses are not in the appropriate account. I am auditing this account and it will be corrected this month and reconciled monthly.

**INCOME STATEMENT:**

1. User fee income has increased \$64,000 partially due to rate increase, Jason collecting uncollectable accounts, location and correction of IVUE errors.
2. Connection fees are lower for 2024. Due to turnover, some of March deposits entered into April and this should even itself out.
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. What were labeled as service calls were actually contract service client related.
4. Interest income for 2025 has slowed from 5.25% to 4.37%.
5. Total income for 2025 YTD increased \$59,000 over 2024 same period.

6. Personnel expenses have increased \$57,000 due to recruiting expenses, COLA increase for 2025 of 2.5%, merit increases, retirement benefits from additional staff. Turnover also increased cost paying out vacation time. Recruiting expenses through LinkedIn are being disputed. Personnel actual versus budget is on target.
7. We are auditing and paying close attention to utility accounts due to past data entry errors but they are correct right now.
8. Gasoline/fuel account shows a decrease of -\$20,000. I believe this is due to changes in fuel purchases and City invoicing issues. Joe and Virgil set BCRSD up with MFA fuel cards which the employees are now using. The City is no longer billing us. In 2024, the City included two invoices in 4<sup>th</sup> quarter and their billing has been inconsistent over time. This will no longer be the case.
9. Acct #550718 Equipment replacement holds Rocky Fork repair expenses made in 2025.
10. AWMP expenses are slowing due to end of project.
11. The BEC Refund account has been audited internally. This account is correct and expenses placed where they need to go.
12. Total expenses are up \$11,000.

**BUDGET VERSUS ACTUAL REPORT:**

1. User fees are under budgeted amount by \$23,000. Connection fees appear under budget but this will even out as April and May deposits are brought into the report.
2. Interest income has dropped to 4.37%, under the rate we budgeted for (5%).
3. Total income is under budgeted amount by \$45,000. We will be watching this.
4. Personnel expenses are under budget.
5. Gasoline purchases are under budget due to change over to MFA Oil cards and possibly to City of Columbia invoicing delay. I need to audit and watch expenses to make sure this is accurate.
6. Sludge disposal is under budget by \$11,000.
7. Equipment Replacement costs are over budget due to Rocky Fork repairs.
8. Mowing expenses are under budget but I am double checking to make sure invoices not received.
9. BEC fees are over budgeted amount by \$6,600.
10. Total expenses are under budgeted amounts for 2025 by \$74,000.

*Wendy Wiegers*

Manager, Finance & HR

SIGNATURE:

TITLE:

5/14/2025

DATE:

# Boone County Regional Sewer District

## Check Detail

January - March, 2025

DATE	TRANSACTION TYPE	NAME	CLR	NUM	AMOUNT	MEMO/DESCRIPTION
Check						
01/01/2025	Check	Principal Life Insurance Company	R	ACH	-1,195.17	1083839-10001
					55.76	Employee Life Insurance
					103.56	Employee Life Insurance
					121.56	Employee Dental Insurance
					225.75	Employee Dental Insurance
					240.99	Employee LTD Insurance
					447.55	Employee LTD Insurance
01/03/2025	Check	Nationwide Retirement	R	ACH	-3,316.22	
					-3,316.22	01032025 Retirement
01/09/2025	Check	Ameren Missouri	R	ACH	-167.45	Acct 9523703119
					83.73	1314 N 7TH, OFFICE
					83.72	1314 N 7TH, OFFICE
01/09/2025	Check	Central Bank of Boone County	R	ACH	-35.12	Service Charge - NEED RECEIPT
					21.07	Service Charge
					10.54	Service Charge
					3.51	Service Charge
01/10/2025	Check	T-Mac, Inc.	R	ACH	-66.00	
					66.00	Dumpster at Rocky Fork, 1.5 yd 1x/w
01/10/2025	Check	Ameren Missouri	R	ACH	-484.11	Acct 9523703119
					338.88	EAGLE TRACE
					145.23	EAGLE TRACE
01/10/2025	Check	Boone Electric Cooperative (EFT)	R	ACH	-107.00	
					107.00	Oberlin Valley LS
01/10/2025	Check	Boone Electric Cooperative (EFT)	R	ACH	-7,037.69	MEMBER NO: 56751
					186.72	Twin Lakes Lagoon
					38.56	Rayfield
					46.76	Clearview N. PS
					39.59	Clearview S. PS
					192.02	Crestwood PS
					96.83	Rayfield
					442.27	Rocheport WWTP
					9.60	Rocheport WWTP
					73.21	Rocheport WWTP
					9.60	Rocheport WWTP
					105.11	Rocheport WWTP
					230.25	Rollingwood WWTP
					606.31	Trails West Lagoon
					1,350.34	Midway Crossing WWTP
					824.42	Kinkade Crossing WWTP

# Boone County Regional Sewer District

## Check Detail

January - March, 2025

DATE	TRANSACTION TYPE	NAME	CLR	NUM	AMOUNT	MEMO/DESCRIPTION
					644.00	Group No: 00137022-0000
					644.00	Group No: 00137022-0000
01/17/2025	Check	Ameren Missouri	R	ACH	-150.67	Acct 9523703119
					105.47	RT1 CEDARGATE
					45.20	RT 1 CEDARGATE
01/17/2025	Check	Boone Electric Cooperative (EFT)	R	ACH	-190.36	MN 56751
					69.21	HIGHFIELD
					46.15	CONCORDE EAST
					75.00	LAKE OF THE WOODS
01/17/2025	Check	Nationwide Retirement	R	ACH	-3,535.37	
					-3,535.37	01172025 Retirement
01/17/2025	Check	Ameren Missouri	R	ACH	-160.64	
					160.64	Sunny Slope
01/18/2025	Check	Spectrum Business	R	ACH	-114.98	0055414110124
					114.98	8286 10 340 0055414, Rocky Fork
01/21/2025	Check	Missouri Employers Mutual Insurance Company	R	ACH	-2,332.75	Account Number: *****4735
					1,516.29	MEM 3017099-00 4/1/24-4/1/25
					816.46	MEM 3017099-00 4/1/24-4/1/25
01/24/2025	Check	Rave Homes	R	36334	-	
					177,750.00	
					177,750.00	Brookfield Estates, Pmt to luvo for Co
01/24/2025	Check	UMB Bank & Trust NA	R	ACH	-9,536.04	
					8,916.66	
					619.38	
01/24/2025	Check	Boone Electric Cooperative (EFT)	R	ACH	-3,165.69	
					38.71	21854001 :: Cedar Lake
					80.55	30740001 :: Cedar Brook Lagoon
					103.67	30941001 :: Bonne Femme PS
					99.60	3629001 :: Newtown PS
					999.23	36744001 :: South Rt.K WWTP
					803.66	42408001 :: Prairie Meadows WWTP
					190.03	42672001 :: Martha's Grove PS
					8.90	315015000 :: Martha's Grove PS
					113.00	318639000 :: Spring Park LS
					142.80	320049001 :: Nursery Heights PS
					134.41	320868002 :: American Outdoor Bran
					84.29	321146001 :: Midway Elementary PS



# Boone County Regional Sewer District

## Check Detail

January - March, 2025

DATE	TRANSACTION TYPE	NAME	CLR	NUM	AMOUNT	MEMO/DESCRIPTION
01/27/2025	Check	City of Columbia (EFT)	R	ACH	-351.03	Account Number: 00100743-0050234
					110.60	1314 N 7th St, 00100743-0050234
					55.30	1314 N 7th St, 00100743-0050234
					18.43	1314 N 7th St, 00100743-0050234
					24.07	1314 N 7th St, 00100743-0050234
					12.04	1314 N 7th St, 00100743-0050234
					4.01	1314 N 7th St, 00100743-0050234
					75.95	1314 N 7th St, 00100743-0050234
					37.97	1314 N 7th St, 00100743-0050234
					12.66	1314 N 7th St, 00100743-0050234
01/28/2025	Check	City of Columbia (EFT)	R	ACH	-59.52	
					59.52	5795 N Rocky Fork Dr
01/31/2025	Check	Boone Electric Cooperative (EFT)	R	ACH	-103.30	ACCOUNT NO. 321890000
					103.30	LEE HEIGHTS
01/31/2025	Check	Boone Electric Cooperative (EFT)	R	ACH	-1,512.04	ACCOUNT NO. 321890000
					164.10	10051 N RTE B; RICHARDSON ACP
					45.43	8217 N HICKORY DR; LAKE CAPRI
					268.04	820 DEMARET DR; FAIRWAY WES
					248.43	10520 E SERENITY CR; MEADOW V
					38.87	1220 N LENWAY DR; BOBCAT WRF
					121.04	8580 N NORTH BROWNS ST; BROV
					134.07	7301 E BACKWOODS COVE; SUN V
					149.11	4807 E HELLER DR; SHARIDAN HIL
					237.52	6000 E ERIC LN; HILLVIEW PS
					105.43	4000 N HWY PP; EL REY LS
01/31/2025	Check	Nationwide Retirement	R	ACH	-569.37	11/22/2024 & 12/6/2024 Payroll Corre
					-569.37	12202024 Retirement, 11/22/2024 &
01/31/2025	Check	Nationwide Retirement	R	ACH	-5,136.99	
					-5,136.99	01312025 Retirement
01/31/2025	Check				-1,553.00	
					1,553.00	Funds Transfer to Interest
01/31/2025	Check	UMB Bank & Trust NA			-67,000.00	S Bond Pmt 02A, 06B
					0.00	2004B
					-67,000.00	2007B
01/31/2025	Check	UMB Bank & Trust NA			-4,054.50	
						02B
					0.00	04B
					-693.67	06B
					-3,360.83	07B

# Boone County Regional Sewer District

## Check Detail

January - March, 2025

DATE	TRANSACTION TYPE	NAME	CLR	NUM	AMOUNT	MEMO/DESCRIPTION
01/31/2025	Check	UMB Bank & Trust NA			-	D Bond Pmt 09,11A,12A,13,15,19, 20
					332,900.00	
					-24,700.00	2009
					-12,000.00	2011A
					-31,800.00	2012A
					-	2013
					188,000.00	
					-48,000.00	2015
					-25,200.00	2019
					-3,200.00	2023
01/31/2025	Check	Central Bank of Boone County	R	ACH	-83.04	Service Charge
					49.82	Service Charge
					24.91	Service Charge
					8.31	Service Charge
02/01/2025	Check	Principal Life Insurance Company	R	ACH	-923.82	1083839-10001
					56.68	Employee Life Insurance
					56.68	Employee Life Insurance
					279.10	Employee Dental Insurance
					279.10	Employee Dental Insurance
					126.13	Employee LTD Insurance
					126.13	Employee LTD Insurance
02/10/2025	Check	Ameren Missouri	R	ACH	-169.45	ACCOUNT NO. *****3119
					101.67	1314 N 7TH; OFFICE
					50.83	1314 N 7TH; OFFICE
					16.95	1314 N 7TH; OFFICE
02/10/2025	Check	Ameren Missouri	R	ACH	-493.06	ACCOUNT NO. 9523703119
					493.06	EAGLE TRACE
02/10/2025	Check	T-Mac, Inc.	R	ACH	-66.00	
					66.00	Dumpster at Rocky Fork, 1.5 yd 1x/w
02/10/2025	Check	Boone Electric Cooperative (EFT)	R	ACH	-118.10	
					118.10	Oberlin Valley LS
02/10/2025	Check	Boone Electric Cooperative (EFT)	R	ACH	-150.72	
					150.72	ROLLINGWOOD
02/10/2025	Check	Boone Electric Cooperative (EFT)	R	ACH	-7,824.10	
					90.33	Twin Lakes Lagoon
					37.33	Rayfield
					46.87	Clearview N. PS
					39.79	Clearview S. PS
					192.89	Crestwood PS

# Boone County Regional Sewer District

## Check Detail

January - March, 2025

DATE	TRANSACTION TYPE	NAME	CLR	NUM	AMOUNT	MEMO/DESCRIPTION
02/10/2025	Check	UMB Bank & Trust NA	R	ACH	-37,104.98	
					37,104.98	UMB 2025 Admin Fees Series & Dire
02/14/2025	Check	Nationwide Retirement	R	ACH	-2,881.90	
					-2,881.90	02142025 Retirement
02/15/2025	Check	Anthem Blue Cross & Blue Shield	R	ACH	-13,436.45	Group No: 00137022-0000
					8,061.87	Group No: 00137022-0000
					4,030.94	Group No: 00137022-0000
					671.82	Group No: 00137022-0000
					671.82	Group No: 00137022-0000
02/15/2025	Check	Boone Electric Cooperative (EFT)	R	ACH	-115.69	
					115.69	Butch's Investments WWTP
02/15/2025	Check	Boone Electric Cooperative (EFT)	R	ACH	-3,311.72	
					38.71	21854001; Cedar Lake
					119.12	30740001;Cedar Brook Lagoon
					101.91	30941001;Bonne Femme PS
					99.60	36290001;Newtown PS
					1,011.52	36744001;South Rt.K WWTP
					834.80	42408001;Prairie Meadows WWTP
					201.11	42672001;Martha's Grove PS
					8.90	315015000;Martha's Grove PS
					113.30	318639000;Spring Park LS
					153.18	320049001;Nursery Heights PS
					151.97	320868002;American Outdoor Brand
					97.53	321146001;Midway Elementary PS
					380.07	324550000;Brookfield Estates
02/17/2025	Check	Boone Electric Cooperative (EFT)	R	ACH	-309.21	
					187.11	Highfield Acres Lagoon
					47.38	Concorde East PS
					74.72	Lake of Woods PS
02/18/2025	Check	Ameren Missouri	R	ACH	-152.94	Acct 9028111115
					107.06	RT1 CEDARGATE
					45.88	RT 1 CEDARGATE
02/18/2025	Check	Ameren Missouri	R	ACH	-162.76	Acct 2083084030
					113.93	N Sunnyslope
					48.83	N Sunnyslope
02/18/2025	Check	Consolidated Water	R	ACH	-15.67	1219728001

# Boone County Regional Sewer District

## Check Detail

January - March, 2025

DATE	TRANSACTION TYPE	NAME	CLR	NUM	AMOUNT	MEMO/DESCRIPTION
02/25/2025	Check	Sumner One Inc	R	ACH	-504.06	
					-203.00	Copier Lease, Equipment Rental Fee
					-87.00	Copier Lease, Equipment Rental Fee
					149.84	Overage Charges, Printing
					64.22	Overage Charges, Printing
02/25/2025	Check	UMB Bank & Trust NA	R		-9,536.04	
					8,916.66	
					619.38	
02/26/2025	Check	First Net AT&T	R	ACH	-1,602.34	Account Number: *****6905
					1,041.52	Wireless
					560.82	Wireless
02/27/2025	Check	City of Columbia (EFT)	R	ACH	-677.23	Account Number: 00100743-0050234
					302.71	1314 N 7th St, 00100743-0050234
					151.35	1314 N 7th St, 00100743-0050234
					50.45	1314 N 7th St, 00100743-0050234
					27.68	1314 N 7th St, 00100743-0050234
					13.84	1314 N 7th St, 00100743-0050234
					4.62	1314 N 7th St, 00100743-0050234
					75.95	1314 N 7th St, 00100743-0050234
					37.97	1314 N 7th St, 00100743-0050234
					12.66	1314 N 7th St, 00100743-0050234
02/27/2025	Check	City of Columbia (EFT)	R	ACH	-59.52	
					59.52	5795 N Rocky Fork Dr
02/28/2025	Check	Nationwide Retirement	R	ACH	-2,881.90	
					-2,881.90	02282025 Retirement
02/28/2025	Check	Central Bank of Boone County	R	ACH	-97.60	Service Charge
					58.56	Service Charge
					29.28	Service Charge
					9.76	Service Charge
03/01/2025	Check	Principal Life Insurance Company	R	ACH	-1,797.04	1083839-10001
					688.56	Employee Dental Insurance, 100% E
					324.08	Employee LTD Insurance, 100% ER
					159.32	Employee Life Insurance, 100% ER F
					137.67	Employee Vision Insurance, 100% EF
					487.41	Misc Adj for Vision Insurance Catch U
03/03/2025	Check	Boone Electric Cooperative (EFT)	R	ACH	-107.00	LEE HEIGHTS
					107.00	LEE HEIGHTS
03/03/2025	Check	Boone Electric Cooperative (EFT)	R	ACH	-1,453.73	ELECTRIC SERVICES FROM 01/12/25

# Boone County Regional Sewer District

## Check Detail

January - March, 2025

DATE	TRANSACTION TYPE	NAME	CLR	NUM	AMOUNT	MEMO/DESCRIPTION
					114.04	1314 N. 7th St., BCRSD Gas Service
					61.40	1314 N. 7th St., BCRSD Gas Service
03/10/2025	Check	T-Mac, Inc.	R	ACH	-66.00	
					66.00	Dumpster at Rocky Fork, 1.5 yd 1x/w
03/10/2025	Check	Boone Electric Cooperative (EFT)	R	ACH	-118.10	
					118.10	321889000; Oberlin Valley LS
03/10/2025	Check	Boone Electric Cooperative (EFT)	R	ACH	-7,627.05	
					94.32	764001; Twin Lakes Lagoon
					37.95	922001; Rayfield
					46.97	9573001; Clearview N. PS
					39.79	9586001; Clearview S. PS
					187.96	9877001; Crestwood PS
					94.79	10176001; Rayfield PS
					453.16	17467002; Rocheport WWTP
					9.60	17468001; Rocheport WWTP
					80.79	17470002; Rocheport small PS
					9.60	17471001; Rocheport small PS
					94.43	17523002; Rocheport Trail PS
					524.45	18038001; Trails West Lagoon
					1,467.98	44362001; Midway Crossing WWTP
					852.10	44832002; Kinkade Crossing WWTP
					2,888.82	317272000; Rocky Fork WWTP
					103.30	320133001; Green Hills MHP PS
					146.26	323204000; Shalimar PS
					494.78	325688000; Rollingwood WWTP
03/11/2025	Check	Ameren Missouri	R	ACH	-483.47	Account Number :: *****0110
					483.47	Eagle Trace, Hartsburg
03/13/2025	Check	Sublett, Kevin	R	36403	-128.35	Payroll Adjustment Through 2/10/2025
					117.72	Kevin Sublett, Salary Correction, 02/01/2025
					10.63	Kevin Sublett, Salary Correction, 02/01/2025
03/14/2025	Check	Nationwide Retirement	R	ACH	-2,714.93	12202024
					-2,714.93	03/14/25 Retirement
03/14/2025	Check	UMB Bank & Trust NA	R	ACH	-	
					205,323.96	
					38,123.96	From UMB Statements
					167,200.00	From UMB Statements
03/15/2025	Check	Anthem Blue Cross & Blue Shield	R	ACH	-13,436.45	Group No: 00137022-0000
					8,061.87	Group No: 00137022-0000

# Boone County Regional Sewer District

## Check Detail

January - March, 2025

DATE	TRANSACTION TYPE	NAME	CLR	NUM	AMOUNT	MEMO/DESCRIPTION
					149.02	RT 1 CEDARGATE; ELECTRIC SERV
03/18/2025	Check	Ameren Missouri	R	ACH	-157.95	N SUNNYSLOPE; ELECTRIC SERV
					157.95	N SUNNYSLOPE; ELECTRIC SERV
03/18/2025	Check	Spectrum Business	R	ACH	-114.98	0055414110124
					114.98	Internet for Rocky Fork
03/24/2025	Check	Boone Electric Cooperative (EFT)	R	ACH	-102.04	
					102.04	Butch's Investments WWTP
03/24/2025	Check	Boone Electric Cooperative (EFT)	R	ACH	-3,168.07	
					38.71	21854001 :: Cedar Lake
					98.95	30740001 :: Cedar Brook Lagoon
					100.16	30941001 :: Bonne Femme PS
					95.90	3629001 :: Newtown PS
					950.54	36744001 :: South Rt.K WWTP
					807.12	42408001 :: Prairie Meadows WWTP
					182.85	42672001 :: Martha's Grove PS
					8.90	315015000 :: Martha's Grove PS
					113.20	318639000 :: Spring Park LS
					142.80	320049001 :: Nursery Heights PS
					176.55	320868002 :: American Outdoor Bran
					92.65	321146001 :: Midway Elementary PS
					359.74	324550000 :: Brookfield Estates
03/24/2025	Check	Missouri Employers Mutual Insurance Company	R	ACH	-2,332.75	Account Number: *****4735
					1,516.29	MEM 3017099-00 NEED RECEIPT
					816.46	MEM 3017099-00 NEED RECEIPT
03/25/2025	Check	Ameren Missouri	R	ACH	-752.72	
					752.72	AN :: 05253160392, Rocky Fork
03/25/2025	Check	Sumner One Inc	R	ACH	-290.00	
					-203.00	Copier Lease, Equipment Rental Fee
					-87.00	Copier Lease, Equipment Rental Fee
03/25/2025	Check	UMB Bank & Trust NA	R		-9,536.04	
					8,916.66	
					619.38	
03/26/2025	Check	First Net AT&T	R	ACH	-1,602.34	Account Number: *****6905
					1,041.52	Wireless
					560.82	Wireless
03/27/2025	Check	City of Columbia (EFT)	R	ACH	-436.36	Account Number: 00100743-0050234

# Boone County Regional Sewer District

## Check Detail

January - March, 2025

DATE	TRANSACTION TYPE	NAME	CLR	NUM	AMOUNT	MEMO/DESCRIPTION
03/28/2025	Check	Nationwide Retirement		ACH	-2,637.31	12202024
					-2,637.31	03282025 Retirement
03/31/2025	Check	Boone Electric Cooperative (EFT)	R	ACH	-1,353.77	
					164.19	6084001; Richardson Acre Lagoon
					45.53	11976001; Lake Capri PS
					244.23	24784001; Fairway West PS
					225.72	38188001; Meadow Village WWTP
					38.46	44066001; Bobcat WRF
					65.47	46995001; Brown Station Sand Filter
					128.88	317022000; Sun Valley PS
					141.15	317024000; Sharidan Hills PS
					137.53	317025000; Hillview PS
					162.61	318432000; EL Rey LS
03/31/2025	Check	Central Bank of Boone County		ACH	-39.27	Service Charge
					23.56	Service Charge
					11.78	Service Charge
					3.93	Service Charge
03/31/2025	Check	Boone Electric Cooperative (EFT)	R	ACH	-107.00	NEED RECEIPT
					107.00	NEED RECEIPT
Bill Payment (Check)						
01/13/2025	Bill Payment (Check)	Crescent Parts & Equipment	R	36297	-224.40	
					-224.40	
01/13/2025	Bill Payment (Check)	Central Power Systems & Services LLC	R	36298	-6,147.05	
					-6,147.05	
01/13/2025	Bill Payment (Check)	The Always Cleaning Co.	R	36299	-225.00	
					-225.00	
01/13/2025	Bill Payment (Check)	City of Columbia (EFT)	R	36300	-1,326.60	
					-1,326.60	
01/13/2025	Bill Payment (Check)	Water & Sewer Supply Inc.	R	36301	-427.03	
					-427.03	
01/13/2025	Bill Payment (Check)	Appletree Answers	R	36302	-796.12	
					796.12	

# Boone County Regional Sewer District

## Check Detail

January - March, 2025

DATE	TRANSACTION TYPE	NAME	CLR	NUM	AMOUNT	MEMO/DESCRIPTION
01/13/2025	Bill Payment (Check)	Bartlett & West, Inc.	R	36306	-6,098.88	
					-6,098.88	
01/13/2025	Bill Payment (Check)	Bourn Feed & Supply	R	36307	-64.00	
					-64.00	
01/13/2025	Bill Payment (Check)	Independent Electric Machinery Co., Inc.	R	36308	-8,499.81	
					-8,499.81	
01/13/2025	Bill Payment (Check)	Grainger	R	36309	-777.80	
					-777.80	
01/13/2025	Bill Payment (Check)	HDR Engineering, Inc.	R	36310	-527.50	
					-527.50	
01/13/2025	Bill Payment (Check)	RA Truck Service	R	36311	-5,532.26	
					-5,532.26	
01/13/2025	Bill Payment (Check)	Phillips & Co	R	36312	-90.52	
					-90.52	
01/13/2025	Bill Payment (Check)	Brightspeed	R	36313	-946.62	
					-946.62	
01/13/2025	Bill Payment (Check)	USABlueBook	R	36314	-334.00	
					-334.00	
01/13/2025	Bill Payment (Check)	OmniSite	R	36315	-9.53	
					-9.53	
01/13/2025	Bill Payment (Check)	Missouri 811 (EFT)	R	36316	-400.95	
					-400.95	
01/13/2025	Bill Payment (Check)	Boone Electric Cooperative (EFT)	R	ACH	-924.35	
					-924.35	



# Boone County Regional Sewer District

## Check Detail

January - March, 2025

DATE	TRANSACTION TYPE	NAME	CLR	NUM	AMOUNT	MEMO/DESCRIPTION
	(Check)				-66.71	
01/22/2025	Bill Payment (Check)	Star Heating & Air Conditioning Co.	R	36322	-1,019.72	
					-1,019.72	
01/22/2025	Bill Payment (Check)	McClure Engineering Co	R	36323	-9,131.25	
					-9,131.25	
01/22/2025	Bill Payment (Check)	Independent Electric Machinery Co., Inc.	R	36324	-226.69	
					-226.69	
01/22/2025	Bill Payment (Check)	Columbia Missourian	R	36325	-90.90	
					-90.90	
01/22/2025	Bill Payment (Check)	OmniSite	R	36326	-6,478.00	
					-6,478.00	
01/22/2025	Bill Payment (Check)	Crescent Electric	R	36327	-74.96	
					-74.96	
01/22/2025	Bill Payment (Check)	USABlueBook	R	36328	-3,651.88	
					-3,651.88	
01/22/2025	Bill Payment (Check)	Cintas First Aid & Safety	R	36329	-167.39	
					-167.39	
01/22/2025	Bill Payment (Check)	City of Columbia (EFT)	R	36330	-87,269.28	
					-87,269.28	
01/22/2025	Bill Payment (Check)	City of Columbia (EFT)	R	36331	-50.00	
					-50.00	
01/24/2025	Bill Payment (Check)	Boone Electric Cooperative (EFT)	R	ACH	-13,523.89	
					-13,523.89	
01/27/2025	Bill Payment	HDR Engineering, Inc.		36335	-435.34	

# Boone County Regional Sewer District

## Check Detail

January - March, 2025

DATE	TRANSACTION TYPE	NAME	CLR	NUM	AMOUNT	MEMO/DESCRIPTION
					-60.00	
01/27/2025	Bill Payment (Check)	Bartlett & West, Inc.	R	36339	-3,732.50	
					-3,732.50	
01/27/2025	Bill Payment (Check)	Kinder Machine LLC	R	36340	-6,606.00	
					-6,606.00	
01/27/2025	Bill Payment (Check)	A1 Rental	R	36341	-316.35	
					-316.35	
01/27/2025	Bill Payment (Check)	GME Supply Company	R	36342	-66.24	
					-66.24	
01/27/2025	Bill Payment (Check)	Missouri Water and Wastewater Conference	R	36343	-125.00	
					-125.00	
01/27/2025	Bill Payment (Check)	Boone Electric Cooperative (EFT)	R	ACH	-396.31	
					-396.31	
02/06/2025	Bill Payment (Check)	City of Hartsburg (AP)	R	36350	-1,958.98	
					-1,958.98	
02/06/2025	Bill Payment (Check)	City of Hartsburg (AP)	R	36345	-4,295.42	
					-4,295.42	
02/06/2025	Bill Payment (Check)	The Always Cleaning Co.	R	36347	-150.00	
					-150.00	
02/06/2025	Bill Payment (Check)	Developments of Far West Boone LLC	R	36348	-5,439.00	
					-5,439.00	
02/06/2025	Bill Payment (Check)	City of Columbia (EFT)	R	36349	-87,693.14	
					-87,693.14	
02/07/2025	Bill Payment (Check)	Rush Truck Service	R	36351	-	
					176,933.68	

# Boone County Regional Sewer District

## Check Detail

January - March, 2025

DATE	TRANSACTION TYPE	NAME	CLR	NUM	AMOUNT	MEMO/DESCRIPTION
					-790.83	
02/14/2025	Bill Payment (Check)	Engineering Surveys & Services	R	36357	-446.00	
					-446.00	
02/14/2025	Bill Payment (Check)	USABlueBook	R	36359	-1,452.57	
					-1,452.57	
02/24/2025	Bill Payment (Check)	City of Rocheport (AP)	R	36360	-4,909.13	
					-4,909.13	
02/25/2025	Bill Payment (Check)	Boone Electric Cooperative (EFT)	R	ACH	-10,854.86	
					-10,854.86	
02/27/2025	Bill Payment (Check)	Columbia Winnelson	R	36362	-587.20	
					-587.20	
03/03/2025	Bill Payment (Check)	EquipmentShare.com Inc	R	36363	-2,714.55	
					-2,714.55	
03/03/2025	Bill Payment (Check)	Appletree Answers	R	36365	-873.56	
					-873.56	
03/03/2025	Bill Payment (Check)	Boone County Resource Management	R	36366	-439.76	
					-439.76	
03/03/2025	Bill Payment (Check)	Vandevanter Engineering	R	36367	-2,300.81	
					-2,300.81	
03/03/2025	Bill Payment (Check)	Simpson Import	R	36368	-924.57	
					-924.57	
03/03/2025	Bill Payment (Check)	McClure Engineering Co	R	36369	-5,996.25	
					-5,996.25	
03/03/2025	Bill Payment (Check)	Missouri 811 (EFT)	R	36370	-332.10	

# Boone County Regional Sewer District

## Check Detail

January - March, 2025

DATE	TRANSACTION TYPE	NAME	CLR	NUM	AMOUNT	MEMO/DESCRIPTION
03/03/2025	Bill Payment (Check)	American Cleaning Systems, Inc.	R	36374	-80.00	
					-80.00	
03/03/2025	Bill Payment (Check)	Boone Quarries	R	36375	-476.10	
					-476.10	
03/03/2025	Bill Payment (Check)	Coe Equipment	R	36376	-1,447.00	
					-1,447.00	
03/03/2025	Bill Payment (Check)	Roland Machinery Company	R	36377	-11.72	
					-11.72	
03/03/2025	Bill Payment (Check)	Bartlett & West, Inc.	R	36378	-1,089.75	
					-1,089.75	
03/03/2025	Bill Payment (Check)	Columbia Chamber of Commerce		36379	-475.00	
					-475.00	
03/06/2025	Bill Payment (Check)	C.L. Richardson Construction Co., Inc.	R	36380	-	
					123,540.88	
					-	
					123,540.88	
03/07/2025	Bill Payment (Check)	Blitz, Bardgett & Deutsch LLC	R	36381	-40,175.00	
					-40,175.00	
03/11/2025	Bill Payment (Check)	Capital Truck Driving Institute Inc.	R	ACH	-2,980.00	
					-2,980.00	
03/12/2025	Bill Payment (Check)	Boone Electric Cooperative (EFT)	R	ACH	-1,581.29	
					-1,581.29	
03/13/2025	Bill Payment (Check)	The Always Cleaning Co.	R	36382	-150.00	
					-150.00	
03/13/2025	Bill Payment (Check)	Kevin D. Sublett	R	36383	-89.37	
					-89.37	

# Boone County Regional Sewer District

## Check Detail

January - March, 2025

DATE	TRANSACTION TYPE	NAME	CLR	NUM	AMOUNT	MEMO/DESCRIPTION
03/13/2025	Bill Payment (Check)	USABlueBook	R	36387	-2,781.60	
					-2,781.60	
03/13/2025	Bill Payment (Check)	Water & Sewer Supply Inc.	R	36388	-198.64	
					-198.64	
03/13/2025	Bill Payment (Check)	Boone Quarries	R	36389	-768.49	
					-768.49	
03/13/2025	Bill Payment (Check)	Brightspeed		36390	-1,282.51	
					-1,282.51	
03/13/2025	Bill Payment (Check)	Moore & Shryock, LLC	R	36391	-900.00	
					-900.00	
03/13/2025	Bill Payment (Check)	Peters Heating and Air Conditioning, Inc.	R	36392	-2,368.50	
					-2,368.50	
03/13/2025	Bill Payment (Check)	Missouri Cotton Exchange	R	36393	-254.60	
					-254.60	
03/13/2025	Bill Payment (Check)	Blue River Technologies	R	36394	-15,850.00	
					-15,850.00	
03/13/2025	Bill Payment (Check)	Scott O'Neal		36395	-69.95	
					-69.95	
03/13/2025	Bill Payment (Check)	Hach Company	R	36396	-5,068.00	
					-5,068.00	
03/13/2025	Bill Payment (Check)	Engineering Surveys & Services	R	36397	-1,075.50	
					-1,075.50	
03/13/2025	Bill Payment (Check)	Missouri 811 (EFT)	R	36398	-345.60	
					-345.60	

# Boone County Regional Sewer District

## Check Detail

January - March, 2025

DATE	TRANSACTION TYPE	NAME	CLR	NUM	AMOUNT	MEMO/DESCRIPTION
03/31/2025	Bill Payment (Check)	American Cleaning Systems, Inc.		36404	-20.00	
					-20.00	
03/31/2025	Bill Payment (Check)	Anchor Scientific, Inc.		36405	-3,803.40	
					-3,803.40	
03/31/2025	Bill Payment (Check)	Bartlett & West, Inc.		36406	-1,814.75	
					-1,814.75	
03/31/2025	Bill Payment (Check)	Boone Quarries		36407	-489.07	
					-489.07	
03/31/2025	Bill Payment (Check)	BT Services		36408	-110.00	
					-110.00	
03/31/2025	Bill Payment (Check)	City of Columbia (EFT)		36409	-87,622.88	
					-87,622.88	
03/31/2025	Bill Payment (Check)	City of Hartsburg (AP)		36410	-4,328.95	
					-4,328.95	
03/31/2025	Bill Payment (Check)	City of Rocheport (AP)		36411	-3,204.29	
					-3,204.29	
03/31/2025	Bill Payment (Check)	Core & Main LP		36412	-212.91	
					-212.91	
03/31/2025	Bill Payment (Check)	Engineering Surveys & Services		36413	-1,495.50	
					-1,495.50	
03/31/2025	Bill Payment (Check)	Enviro-Line Co Inc.		36414	-4,231.56	
					-4,231.56	
03/31/2025	Bill Payment (Check)	Grainger		36415	-4,307.88	
					-4,307.88	

# Boone County Regional Sewer District

## Check Detail

January - March, 2025

DATE	TRANSACTION TYPE	NAME	CLR	NUM	AMOUNT	MEMO/DESCRIPTION
	(Check)				-2,486.00	
03/31/2025	Bill Payment (Check)	The Always Cleaning Co.		36420	-150.00	
					-150.00	
03/31/2025	Bill Payment (Check)	USABlueBook		36421	-1,002.63	
					-1,002.63	
03/31/2025	Bill Payment (Check)	Vandevanter Engineering		36422	-2,526.13	
					-2,526.13	
03/31/2025	Bill Payment (Check)	Water & Sewer Supply Inc.		36423	-3,740.99	
					-3,740.99	
03/31/2025	Bill Payment (Check)	Boone Electric Cooperative (EFT)		ACH	-8,656.66	
					-8,656.66	
03/31/2025	Bill Payment (Check)	T-MAC Roll Off Service		ACH	-375.00	
					-375.00	
03/31/2025	Bill Payment (Check)	Boone Electric Cooperative (EFT)		ACH	-1,445.22	
					-1,445.22	
Credit Card Payment						
01/07/2025	Credit Card Payment	Premium Velocity Auto LLC (JL)	R		-816.26	
					-816.26	
01/15/2025	Credit Card Payment	Home Depot Credit Services	R		0.00	Voided - I made this payment but found out it was
					0.00	I made this payment but found out it was
01/23/2025	Credit Card Payment	Central Bank of Boone County	R		-6,800.54	
					-6,800.54	
01/30/2025	Credit Card Payment	Home Depot Credit Services	R		-500.43	
					-500.43	

# Boone County Regional Sewer District

## Check Detail

January - March, 2025

DATE	TRANSACTION TYPE	NAME	CLR	NUM	AMOUNT	MEMO/DESCRIPTION
02/22/2025	Credit Card Payment	Sam's Club	R		-184.40	
					-184.40	
03/20/2025	Credit Card Payment	MFA Oil Company	R		-9,111.64	
					-9,111.64	
03/21/2025	Credit Card Payment	Central Bank of Boone County	R		-12,215.37	
					-12,215.37	
03/28/2025	Credit Card Payment	O'Reilly Auto Parts	R		-73.00	
					-73.00	



# Boone County Regional Sewer District

## Budget vs. Actuals: Budget\_FY25\_P&L - FY25 P&L

January - March, 2025

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
Income					
401000 BEC & Customer Fee Income					
401100 User Fees	1,371,076.65	1,394,306.49	-23,229.84	23,229.84	98.33 %
401200 Late Penalty Charge	4,226.84	4,749.99	-523.15	523.15	88.99 %
401300 Connection Fees	4,740.00	15,539.40	-10,799.40	10,799.40	30.50 %
401400 Inspection Fees	420.00	1,340.82	-920.82	920.82	31.32 %
401500 Contracted Services					
401501 Service Calls		5,000.01	-5,000.01	5,000.01	
401505 C/S Hartsburg	5,502.82	4,500.00	1,002.82	-1,002.82	122.28 %
401506 C/S Rocheport Billing	513.01	370.98	142.03	-142.03	138.29 %
401510 C/S Sturgeon	26,098.30	11,917.62	14,180.68	-14,180.68	218.99 %
401520 C/S Ashland	36,180.54	39,574.74	-3,394.20	3,394.20	91.42 %
401550 C/S Clark	876.61		876.61	-876.61	
401560 C/S Midway Arms	0.00		0.00	0.00	
<b>Total 401500 Contracted Services</b>	<b>69,171.28</b>	<b>61,363.35</b>	<b>7,807.93</b>	<b>-7,807.93</b>	<b>112.72 %</b>
<b>Total 401000 BEC &amp; Customer Fee Income</b>	<b>1,449,634.77</b>	<b>1,477,300.05</b>	<b>-27,665.28</b>	<b>27,665.28</b>	<b>98.13 %</b>
415000 Interest Income					
415300 Interest Inc-MMkt	27,052.13	33,922.41	-6,870.28	6,870.28	79.75 %
415500 Interest Inc-Cking	17,994.50	17,160.60	833.90	-833.90	104.86 %
415700 Interest Inc-SRF	1,727.03	2,403.03	-676.00	676.00	71.87 %
<b>Total 415000 Interest Income</b>	<b>46,773.66</b>	<b>53,486.04</b>	<b>-6,712.38</b>	<b>6,712.38</b>	<b>87.45 %</b>
498000 Miscellaneous Income	3,289.93	13,500.00	-10,210.07	10,210.07	24.37 %
<b>Total Income</b>	<b>\$1,499,698.36</b>	<b>\$1,544,286.09</b>	<b>\$ -44,587.73</b>	<b>\$44,587.73</b>	<b>97.11 %</b>
<b>GROSS PROFIT</b>	<b>\$1,499,698.36</b>	<b>\$1,544,286.09</b>	<b>\$ -44,587.73</b>	<b>\$44,587.73</b>	<b>97.11 %</b>
Expenses					
501000 Personnel Expenses					
501100 Payroll Fees	2,924.32	999.99	1,924.33	-1,924.33	292.43 %
501110 Salary - Administrative	87,745.35	97,402.98	-9,657.63	9,657.63	90.08 %
501120 Overtime - Administrative	982.91	1,625.01	-642.10	642.10	60.49 %
501130 Salary - Project Management	53,982.36	51,037.95	2,944.41	-2,944.41	105.77 %
501135 Overtime - Project Management	2,995.11	2,450.01	545.10	-545.10	122.25 %
501140 Salary - Contract Services	14,507.05	0.00	14,507.05	-14,507.05	
501145 Overtime - Contract Services	63.89		63.89	-63.89	
501210 O&M - Salary	126,009.24	129,912.93	-3,903.69	3,903.69	97.00 %
501220 O&M - Overtime	3,176.84	7,532.49	-4,355.65	4,355.65	42.18 %
501230 O&M - Standby, On Call, Shift Diff Comp	12,856.61	6,187.23	6,669.38	-6,669.38	207.79 %
501240 Salary - Temporary		6,249.99	-6,249.99	6,249.99	
501300 Uniform - Safety Gear	2,562.33	1,749.99	812.34	-812.34	146.42 %
501400 FICA - Employer	22,817.53	23,133.48	-315.95	315.95	98.63 %
501500 Worker's Compensation	6,998.25	7,134.51	-136.26	136.26	98.09 %
501600 Medical Insurance	36,636.98	38,050.50	-1,413.52	1,413.52	96.29 %
501650 Life Insurance	421.34	494.10	-72.76	72.76	85.27 %

# Boone County Regional Sewer District

## Budget vs. Actuals: Budget\_FY25\_P&L - FY25 P&L

January - March, 2025

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
501700 Dental Insurance	1,037.42	1,585.35	-547.93	547.93	65.44 %
501750 Vision Insurance	590.29	332.16	258.13	-258.13	177.71 %
501800 Long Term Disability	1,264.88	1,353.84	-88.96	88.96	93.43 %
501900 Retirement - BCRSD Contribution	15,330.58	22,268.31	-6,937.73	6,937.73	68.84 %
502200 Safety Incentive Expense		1,374.99	-1,374.99	1,374.99	
502300 Employee Training, Travel	4,392.10	6,512.49	-2,120.39	2,120.39	67.44 %
502400 Recruiting	8,144.28	3,249.99	4,894.29	-4,894.29	250.59 %
<b>Total 501000 Personnel Expenses</b>	<b>405,439.66</b>	<b>410,638.29</b>	<b>-5,198.63</b>	<b>5,198.63</b>	<b>98.73 %</b>
520000 Materials & Supplies					
520100 Postage	1,151.21	6,965.01	-5,813.80	5,813.80	16.53 %
520300 Office Supplies	982.13	2,874.99	-1,892.86	1,892.86	34.16 %
520600 Printing & Duplicating	449.26	2,591.67	-2,142.41	2,142.41	17.33 %
520900 Computer Supplies	3,883.36	2,237.49	1,645.87	-1,645.87	173.56 %
521300 Building Supplies	51.10		51.10	-51.10	
<b>Total 520000 Materials &amp; Supplies</b>	<b>6,517.06</b>	<b>14,669.16</b>	<b>-8,152.10</b>	<b>8,152.10</b>	<b>44.43 %</b>
530000 Bond Issuance & Admin Fees					
532000 SRF Bond Issuance Exp S&D	37,104.98	37,104.98	0.00	0.00	100.00 %
<b>Total 530000 Bond Issuance &amp; Admin Fees</b>	<b>37,104.98</b>	<b>37,104.98</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00 %</b>
545000 Utilities					
545100 Telephone - Communications					
545110 Cellular Monthly Fees	4,804.62	5,634.15	-829.53	829.53	85.28 %
545115 Cell Phones & IPads, Small Communication Equipment		2,000.01	-2,000.01	2,000.01	
545120 Land lines - Office Phones, Alarms	3,457.86	3,750.00	-292.14	292.14	92.21 %
545130 Facility Alarm Fees	1,849.35	1,749.99	99.36	-99.36	105.68 %
545140 System Internet	377.79	425.01	-47.22	47.22	88.89 %
<b>Total 545100 Telephone - Communications</b>	<b>10,489.62</b>	<b>13,559.16</b>	<b>-3,069.54</b>	<b>3,069.54</b>	<b>77.36 %</b>
545200 Utilities Systems					
545201 Systems Electric	40,787.63	41,525.58	-737.95	737.95	98.22 %
545203 Systems Natural Gas	2,074.09	750.00	1,324.09	-1,324.09	276.55 %
545205 Systems - Water	399.47	1,250.01	-850.54	850.54	31.96 %
545210 Systems - Trash	198.00	212.49	-14.49	14.49	93.18 %
<b>Total 545200 Utilities Systems</b>	<b>43,459.19</b>	<b>43,738.08</b>	<b>-278.89</b>	<b>278.89</b>	<b>99.36 %</b>
545500 Utilities Building					
545501 Building - Electric	952.48	869.61	82.87	-82.87	109.53 %
545505 Building - Water & Sewer	179.41	132.60	46.81	-46.81	135.30 %
545507 Building Trash	379.74	440.19	-60.45	60.45	86.27 %
545509 Building - Natural Gas	512.34	339.12	173.22	-173.22	151.08 %
<b>Total 545500 Utilities Building</b>	<b>2,023.97</b>	<b>1,781.52</b>	<b>242.45</b>	<b>-242.45</b>	<b>113.61 %</b>
<b>Total 545000 Utilities</b>	<b>55,972.78</b>	<b>59,078.76</b>	<b>-3,105.98</b>	<b>3,105.98</b>	<b>94.74 %</b>
550000 Equipment Expenses					

# Boone County Regional Sewer District

## Budget vs. Actuals: Budget\_FY25\_P&L - FY25 P&L

January - March, 2025

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
550100 Gasoline	2,918.29	8,611.41	-5,693.12	5,693.12	33.89 %
550400 Vehicle & Equip Repairs & Maint	6,903.38	6,500.01	403.37	-403.37	106.21 %
550800 Misc. Equipment Repair & Maint	4,023.53	624.99	3,398.54	-3,398.54	643.78 %
<b>Total 550000 Equipment Expenses</b>	<b>13,845.20</b>	<b>15,736.41</b>	<b>-1,891.21</b>	<b>1,891.21</b>	<b>87.98 %</b>
550700 Systems Repairs and Maintenance					
550705 Shop Supplies	5,936.04	2,499.99	3,436.05	-3,436.05	237.44 %
550706 Safety Equip - PPE		500.01	-500.01	500.01	
<b>Total 550705 Shop Supplies</b>	<b>5,936.04</b>	<b>3,000.00</b>	<b>2,936.04</b>	<b>-2,936.04</b>	<b>197.87 %</b>
550710 Treatment Costs					
550711 Treatment - Equipment Rental		624.99	-624.99	624.99	
550713 Treatment - Lab Supplies	1,207.81	2,250.00	-1,042.19	1,042.19	53.68 %
550714 Treatment - Chemicals	393.94	512.49	-118.55	118.55	76.87 %
550715 Treatment - Sludge Disposal	1,196.23	12,500.01	-11,303.78	11,303.78	9.57 %
550720 Treatment - Sludge Dewatering Supplies	4,947.84	5,000.01	-52.17	52.17	98.96 %
<b>Total 550715 Treatment - Sludge Disposal</b>	<b>6,144.07</b>	<b>17,500.02</b>	<b>-11,355.95</b>	<b>11,355.95</b>	<b>35.11 %</b>
550716 Treatment - Lab Analysis	6,085.31	4,500.00	1,585.31	-1,585.31	135.23 %
550718 Treatment - Equipment Replacement	19,486.27	8,250.00	11,236.27	-11,236.27	236.20 %
550719 Treatment - Parts & Supplies	3,409.83	2,250.00	1,159.83	-1,159.83	151.55 %
<b>Total 550710 Treatment Costs</b>	<b>36,727.23</b>	<b>35,887.50</b>	<b>839.73</b>	<b>-839.73</b>	<b>102.34 %</b>
550750 Collection Systems					
550751 Collection - Equipment Rental	632.70	2,499.99	-1,867.29	1,867.29	25.31 %
550753 Collection - Locates - MO One Call	677.70	3,999.99	-3,322.29	3,322.29	16.94 %
550754 Collection - Pump Purchases	22,514.43	18,750.00	3,764.43	-3,764.43	120.08 %
550755 Collection - Mapping		0.00	0.00	0.00	
550756 Collection - Equipment Replacement (LS Pumps)	20,060.40	12,500.01	7,560.39	-7,560.39	160.48 %
550757 Collection - Pressurized Pump Parts	317.83	0.00	317.83	-317.83	
550758 Collection - Parts & Supplies	7,966.30	3,750.00	4,216.30	-4,216.30	212.43 %
550759 Collection - Back-up Rehabilitation		6,000.00	-6,000.00	6,000.00	
<b>Total 550750 Collection Systems</b>	<b>52,169.36</b>	<b>47,499.99</b>	<b>4,669.37</b>	<b>-4,669.37</b>	<b>109.83 %</b>
550790 Contract Operations					
550792 Contract Operations - Rocheport	232.03		232.03	-232.03	
550793 Contract Operations - Sturgeon	4,617.58		4,617.58	-4,617.58	
550794 Contract Operations - Midway Arms	1,331.54		1,331.54	-1,331.54	
<b>Total 550790 Contract Operations</b>	<b>6,181.15</b>		<b>6,181.15</b>	<b>-6,181.15</b>	
<b>Total 550700 Systems Repairs and Maintenance</b>	<b>101,013.78</b>	<b>86,387.49</b>	<b>14,626.29</b>	<b>-14,626.29</b>	<b>116.93 %</b>
551000 Wholesale Treatment	263,133.90	263,717.49	-583.59	583.59	99.78 %
552000 Headquarters Repair & Maint	2,368.50	1,250.01	1,118.49	-1,118.49	189.48 %
560000 Contractual Services - Administrative					
560100 Insurance	19,174.01	17,897.01	1,277.00	-1,277.00	107.14 %
560200 Inspection Services		0.00	0.00	0.00	
560300 Legal Fees					

# Boone County Regional Sewer District

## Budget vs. Actuals: Budget\_FY25\_P&L - FY25 P&L

January - March, 2025

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
560310 Legal Fees - General Counsel	52,385.00	36,000.00	16,385.00	-16,385.00	145.51 %
<b>Total 560300 Legal Fees</b>	<b>52,385.00</b>	<b>36,000.00</b>	<b>16,385.00</b>	<b>-16,385.00</b>	<b>145.51 %</b>
560400 Management Plan (AWMP 2024)	6,080.00	8,734.35	-2,654.35	2,654.35	69.61 %
560500 Engineering & Surveys	7,263.50	9,999.99	-2,736.49	2,736.49	72.64 %
560700 Outside Services (Cleaning)	815.56	1,500.00	-684.44	684.44	54.37 %
560900 Land Rent	100.00	24.99	75.01	-75.01	400.16 %
561500 Equipment Service Contracts	6.79	2,850.00	-2,843.21	2,843.21	0.24 %
561700 Audit		5,499.99	-5,499.99	5,499.99	
561900 Answering Service	2,266.15	2,000.01	266.14	-266.14	113.31 %
562200 Management Contract - County	1,242.80	1,250.01	-7.21	7.21	99.42 %
562250 IT Services		9,999.99	-9,999.99	9,999.99	
562299 BEC Fees & Services					
562300 Computer Billing Services BEC		333.33	-333.33	333.33	
562301 BEC Credit Card Fees	12,929.67	7,662.45	5,267.22	-5,267.22	168.74 %
562302 BEC, Support, Postage & Payroll	13,069.97	8,209.14	4,860.83	-4,860.83	159.21 %
562303 BEC, CIS & IT Fees	1,165.05	1,231.80	-66.75	66.75	94.58 %
562304 BEC, AR-AR Transfer & NSF	3,091.86	823.68	2,268.18	-2,268.18	375.37 %
562305 BEC, Refunds		5,464.86	-5,464.86	5,464.86	
562306 Shut Off Fees		152.22	-152.22	152.22	
562307 BEC Collection Agency Fees	337.54	154.71	182.83	-182.83	218.18 %
<b>Total 562299 BEC Fees &amp; Services</b>	<b>30,594.09</b>	<b>24,032.19</b>	<b>6,561.90</b>	<b>-6,561.90</b>	<b>127.30 %</b>
562400 Contract Service-GIS Developmnt	6,637.00	3,750.00	2,887.00	-2,887.00	176.99 %
562500 Contract Services - Finance		2,499.99	-2,499.99	2,499.99	
562600 Contract Service - Misc	90.33	125.01	-34.68	34.68	72.26 %
562700 Mowing Contract		11,562.93	-11,562.93	11,562.93	
<b>Total 560000 Contractual Services - Administrative</b>	<b>126,655.23</b>	<b>137,726.46</b>	<b>-11,071.23</b>	<b>11,071.23</b>	<b>91.96 %</b>
565000 Miscellaneous Administrative Expenses					
540700 Meeting Expenses, Travel, Parking, Mileage	576.99	350.01	226.98	-226.98	164.85 %
541000 Mileage, Meetings, Related Travel		0.00	0.00	0.00	
565010 Computer Software Subscriptions	234.96		234.96	-234.96	
565050 Sales Tax	0.00		0.00	0.00	
565100 Public Notices		300.00	-300.00	300.00	
565200 DNR Connection Fee		2,250.00	-2,250.00	2,250.00	
565300 Recording and Permit Fees	103.55	331.92	-228.37	228.37	31.20 %
565500 Dues, Subscriptions & Memberships	2,699.48	3,750.00	-1,050.52	1,050.52	71.99 %
565550 Web Development, PR & Social Media Expenses	8.71	2,499.99	-2,491.28	2,491.28	0.35 %
565600 Newsletter Expenses		249.99	-249.99	249.99	
565700 Administrative Expense	324.57	750.00	-425.43	425.43	43.28 %
565750 Accounting Software	1,065.05	800.01	265.04	-265.04	133.13 %
565800 Contingency		12,500.01	-12,500.01	12,500.01	
565900 Bank Service Charges	255.03	350.01	-94.98	94.98	72.86 %
565950 Miscellaneous Administrative Expense	32.00	0.00	32.00	-32.00	

# Boone County Regional Sewer District

## Budget vs. Actuals: Budget\_FY25\_P&L - FY25 P&L

January - March, 2025

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
<b>Total 565000 Miscellaneous Administrative Expenses</b>	<b>5,300.34</b>	<b>24,131.94</b>	<b>-18,831.60</b>	<b>18,831.60</b>	<b>21.96 %</b>
566000 Bad Debt Write Off		0.00	0.00	0.00	
580000 Depreciation					
580100 Amortization Intangible Assets		13,308.99	-13,308.99	13,308.99	
580200 Depreciation-Furniture & Fix	1,587.69	918.72	668.97	-668.97	172.82 %
580300 Depreciation-Mach & Equip	11,387.70	12,334.71	-947.01	947.01	92.32 %
580400 Depreciation-Building		0.00	0.00	0.00	
580500 Depreciation-Bldg Add	0.00	2,496.00	-2,496.00	2,496.00	0.00 %
580600 Depreciation-Vehicles	8,657.13	12,208.23	-3,551.10	3,551.10	70.91 %
580700 Depreciation-Trmnt Plants	153,421.56	146,731.23	6,690.33	-6,690.33	104.56 %
580800 Depreciation-Collection Systems	156,543.09	154,329.00	2,214.09	-2,214.09	101.43 %
581000 Depreciation-Driveway	368.79	368.79	0.00	0.00	100.00 %
581100 Depreciation-Floor	0.00		0.00	0.00	
<b>Total 580000 Depreciation</b>	<b>331,965.96</b>	<b>342,695.67</b>	<b>-10,729.71</b>	<b>10,729.71</b>	<b>96.87 %</b>
585000 Interest Expense					
585201 Lease Purch Int Exp Sewer Jet		259.23	-259.23	259.23	
585202 Lease Purchase Interest	-23,477.58		-23,477.58	23,477.58	
585500 SRF Interest Expense S&D	44,545.56	43,785.51	760.05	-760.05	101.74 %
585900 Miscellaneous Interest Exp	34.80		34.80	-34.80	
<b>Total 585000 Interest Expense</b>	<b>21,102.78</b>	<b>44,044.74</b>	<b>-22,941.96</b>	<b>22,941.96</b>	<b>47.91 %</b>
<b>Total Expenses</b>	<b>\$1,370,420.17</b>	<b>\$1,437,181.40</b>	<b>\$ -66,761.23</b>	<b>\$66,761.23</b>	<b>95.35 %</b>
NET OPERATING INCOME	<b>\$129,278.19</b>	<b>\$107,104.69</b>	<b>\$22,173.50</b>	<b>\$ - 22,173.50</b>	<b>120.70 %</b>
NET INCOME	<b>\$129,278.19</b>	<b>\$107,104.69</b>	<b>\$22,173.50</b>	<b>\$ - 22,173.50</b>	<b>120.70 %</b>

# Boone County Regional Sewer District

## Profit and Loss YTD Comparison

January - March, 2025

	TOTAL			
	JAN - MAR, 2025	JAN - MAR, 2024 (PP)	CHANGE	% CHANGE
<b>Income</b>				
401000 BEC & Customer Fee Income				
401100 User Fees	1,371,076.65	1,306,951.85	64,124.80	4.91 %
401200 Late Penalty Charge	4,226.84	4,361.60	-134.76	-3.09 %
401300 Connection Fees	4,740.00	6,900.00	-2,160.00	-31.30 %
401400 Inspection Fees	420.00	980.00	-560.00	-57.14 %
401500 Contracted Services				
401501 Service Calls		3,694.27	-3,694.27	-100.00 %
401505 C/S Hartsburg	5,502.82	2,792.46	2,710.36	97.06 %
401506 C/S Rocheport Billing	513.01	360.00	153.01	42.50 %
401510 C/S Sturgeon	12,699.68	11,518.08	1,181.60	10.26 %
401520 C/S Ashland	36,180.54	32,488.02	3,692.52	11.37 %
401530 C/S Renick		3,258.39	-3,258.39	-100.00 %
401550 C/S Clark	0.00		0.00	
401560 C/S Midway Arms	0.00		0.00	
<b>Total 401500 Contracted Services</b>	<b>54,896.05</b>	<b>54,111.22</b>	<b>784.83</b>	<b>1.45 %</b>
<b>Total 401000 BEC &amp; Customer Fee Income</b>	<b>1,435,359.54</b>	<b>1,373,304.67</b>	<b>62,054.87</b>	<b>4.52 %</b>
415000 Interest Income				
415300 Interest Inc-MMkt	27,052.13	32,013.76	-4,961.63	-15.50 %
415500 Interest Inc-Cking	17,994.50	12,980.45	5,014.05	38.63 %
415700 Interest Inc-SRF	1,727.03	2,352.40	-625.37	-26.58 %
<b>Total 415000 Interest Income</b>	<b>46,773.66</b>	<b>47,346.61</b>	<b>-572.95</b>	<b>-1.21 %</b>
498000 Miscellaneous Income	3,289.93	5,707.08	-2,417.15	-42.35 %
<b>Total Income</b>	<b>\$1,485,423.13</b>	<b>\$1,426,358.36</b>	<b>\$59,064.77</b>	<b>4.14 %</b>
<b>GROSS PROFIT</b>	<b>\$1,485,423.13</b>	<b>\$1,426,358.36</b>	<b>\$59,064.77</b>	<b>4.14 %</b>
<b>Expenses</b>				
501000 Personnel Expenses				
501100 Payroll Fees	2,924.32	2,276.60	647.72	28.45 %
501110 Salary - Administrative	87,745.35	93,202.47	-5,457.12	-5.86 %
501120 Overtime - Administrative	982.91	808.93	173.98	21.51 %
501130 Salary - Project Management	53,982.36	26,439.20	27,543.16	104.18 %
501135 Overtime - Project Management	2,995.11	3,073.44	-78.33	-2.55 %
501140 Salary - Contract Services	14,507.05		14,507.05	
501145 Overtime - Contract Services	63.89		63.89	
501210 O&M - Salary	126,009.24	126,524.26	-515.02	-0.41 %
501220 O&M - Overtime	3,176.84	11,907.90	-8,731.06	-73.32 %
501230 O&M - Standby, On Call, Shift Diff Comp	12,856.61	6,351.60	6,505.01	102.42 %

# Boone County Regional Sewer District

## Profit and Loss YTD Comparison

January - March, 2025

	TOTAL			
	JAN - MAR, 2025	JAN - MAR, 2024 (PP)	CHANGE	% CHANGE
501235 Shift Differential (deleted)		0.00	0.00	
501300 Uniform - Safety Gear	2,562.33	1,872.80	689.53	36.82 %
501400 FICA - Employer	22,817.53	20,266.97	2,550.56	12.58 %
501500 Worker's Compensation	6,998.25	2,724.42	4,273.83	156.87 %
501600 Medical Insurance	36,636.98	23,752.88	12,884.10	54.24 %
501650 Life Insurance	421.34	453.34	-32.00	-7.06 %
501700 Dental Insurance	1,037.42	1,723.17	-685.75	-39.80 %
501750 Vision Insurance	590.29		590.29	
501800 Long Term Disability	1,264.88	796.60	468.28	58.78 %
501900 Retirement - BCRSD Contribution	15,330.58	18,771.84	-3,441.26	-18.33 %
502300 Employee Training, Travel	4,392.10	312.53	4,079.57	1,305.34 %
502301 Employee Training (deleted)		499.00	-499.00	-100.00 %
<b>Total 502300 Employee Training, Travel</b>	<b>4,392.10</b>	<b>811.53</b>	<b>3,580.57</b>	<b>441.21 %</b>
502400 Recruiting	8,144.28	6,562.06	1,582.22	24.11 %
<b>Total 501000 Personnel Expenses</b>	<b>405,439.66</b>	<b>348,320.01</b>	<b>57,119.65</b>	<b>16.40 %</b>
520000 Materials & Supplies				
520100 Postage	1,151.21	1,503.63	-352.42	-23.44 %
520300 Office Supplies	982.13	2,947.35	-1,965.22	-66.68 %
520600 Printing & Duplicating	449.26	993.25	-543.99	-54.77 %
520900 Computer Supplies	3,883.36	2,470.75	1,412.61	57.17 %
521300 Building Supplies	51.10		51.10	
<b>Total 520000 Materials &amp; Supplies</b>	<b>6,517.06</b>	<b>7,914.98</b>	<b>-1,397.92</b>	<b>-17.66 %</b>
530000 Bond Issuance & Admin Fees				
532000 SRF Bond Issuance Exp S&D	37,104.98	39,731.75	-2,626.77	-6.61 %
<b>Total 530000 Bond Issuance &amp; Admin Fees</b>	<b>37,104.98</b>	<b>39,731.75</b>	<b>-2,626.77</b>	<b>-6.61 %</b>
545000 Utilities				
545100 Telephone - Communications				
545110 Cellular Monthly Fees	4,804.62	4,374.66	429.96	9.83 %
545120 Land lines - Office Phones, Alarms	3,457.86	3,101.69	356.17	11.48 %
545130 Facility Alarm Fees	1,849.35	1,631.46	217.89	13.36 %
545140 System Internet	377.79	344.94	32.85	9.52 %
<b>Total 545100 Telephone - Communications</b>	<b>10,489.62</b>	<b>9,452.75</b>	<b>1,036.87</b>	<b>10.97 %</b>
545200 Utilities Systems				
545201 Systems Electric	40,787.63	38,955.48	1,832.15	4.70 %
545203 Systems Natural Gas	2,074.09	1,777.24	296.85	16.70 %
545205 Systems - Water	399.47	788.92	-389.45	-49.36 %
545210 Systems - Trash	198.00	198.00	0.00	0.00 %
<b>Total 545200 Utilities Systems</b>	<b>43,459.19</b>	<b>41,719.64</b>	<b>1,739.55</b>	<b>4.17 %</b>

# Boone County Regional Sewer District

## Profit and Loss YTD Comparison

January - March, 2025

	TOTAL			
	JAN - MAR, 2025	JAN - MAR, 2024 (PP)	CHANGE	% CHANGE
545500 Utilities Building				
545501 Building - Electric	952.48	953.55	-1.07	-0.11 %
545505 Building - Water & Sewer	179.41	118.05	61.36	51.98 %
545507 Building Trash	379.74	379.74	0.00	0.00 %
545509 Building - Natural Gas	512.34	588.68	-76.34	-12.97 %
<b>Total 545500 Utilities Building</b>	<b>2,023.97</b>	<b>2,040.02</b>	<b>-16.05</b>	<b>-0.79 %</b>
<b>Total 545000 Utilities</b>	<b>55,972.78</b>	<b>53,212.41</b>	<b>2,760.37</b>	<b>5.19 %</b>
550000 Equipment Expenses				
550100 Gasoline	2,918.29	22,388.88	-19,470.59	-86.97 %
550400 Vehicle & Equip Repairs & Maint	6,903.38	7,413.51	-510.13	-6.88 %
550800 Misc. Equipment Repair & Maint	4,498.53	2,895.30	1,603.23	55.37 %
<b>Total 550000 Equipment Expenses</b>	<b>14,320.20</b>	<b>32,697.69</b>	<b>-18,377.49</b>	<b>-56.20 %</b>
550700 Systems Repairs and Maintenance				
550705 Shop Supplies	5,936.04	1,999.85	3,936.19	196.82 %
550710 Treatment Costs				
550713 Treatment - Lab Supplies	1,207.81	2,859.10	-1,651.29	-57.76 %
550714 Treatment - Chemicals	393.94	106.63	287.31	269.45 %
550715 Treatment - Sludge Disposal	1,196.23	1,716.20	-519.97	-30.30 %
550720 Treatment - Sludge Dewatering Supplies	4,947.84	1,153.10	3,794.74	329.09 %
<b>Total 550715 Treatment - Sludge Disposal</b>	<b>6,144.07</b>	<b>2,869.30</b>	<b>3,274.77</b>	<b>114.13 %</b>
550716 Treatment - Lab Analysis	6,085.31	3,531.00	2,554.31	72.34 %
550718 Treatment - Equipment Replacement	19,486.27	3,257.74	16,228.53	498.15 %
550719 Treatment - Parts & Supplies	3,409.83	2,484.51	925.32	37.24 %
<b>Total 550710 Treatment Costs</b>	<b>36,727.23</b>	<b>15,108.28</b>	<b>21,618.95</b>	<b>143.09 %</b>
550750 Collection Systems				
550751 Collection - Equipment Rental	632.70	2,686.03	-2,053.33	-76.44 %
550753 Collection - Locates - MO One Call	677.70	6,820.34	-6,142.64	-90.06 %
550754 Collection - Pump Purchases	22,514.43	32,100.50	-9,586.07	-29.86 %
550756 Collection - Equipment Replacement (LS Pumps)	20,060.40	10,623.85	9,436.55	88.82 %
550757 Collection - Pressurized Pump Parts	317.83		317.83	
550758 Collection - Parts & Supplies	7,966.30	1,532.31	6,433.99	419.89 %
<b>Total 550750 Collection Systems</b>	<b>52,169.36</b>	<b>53,763.03</b>	<b>-1,593.67</b>	<b>-2.96 %</b>
550790 Contract Operations				
550792 Contract Operations - Rocheport	232.03		232.03	
550793 Contract Operations - Sturgeon	4,617.58		4,617.58	
550794 Contract Operations - Midway Arms	1,331.54		1,331.54	
<b>Total 550790 Contract Operations</b>	<b>6,181.15</b>		<b>6,181.15</b>	
<b>Total 550700 Systems Repairs and Maintenance</b>	<b>101,013.78</b>	<b>70,871.16</b>	<b>30,142.62</b>	<b>42.53 %</b>
551000 Wholesale Treatment	263,133.90	259,739.39	3,394.51	1.31 %
552000 Headquarters Repair & Maint	2,368.50	600.00	1,768.50	294.75 %



# Boone County Regional Sewer District

## Profit and Loss YTD Comparison

January - March, 2025

	TOTAL			
	JAN - MAR, 2025	JAN - MAR, 2024 (PP)	CHANGE	% CHANGE
560000 Contractual Services - Administrative				
560100 Insurance	19,174.01	16,292.25	2,881.76	17.69 %
560300 Legal Fees				
560310 Legal Fees - General Counsel	52,385.00	29,960.00	22,425.00	74.85 %
<b>Total 560300 Legal Fees</b>	<b>52,385.00</b>	<b>29,960.00</b>	<b>22,425.00</b>	<b>74.85 %</b>
560400 Management Plan (AWMP 2024)	6,080.00	32,502.72	-26,422.72	-81.29 %
560500 Engineering & Surveys	7,263.50	22,982.25	-15,718.75	-68.40 %
560700 Outside Services (Cleaning)	815.56	675.03	140.53	20.82 %
560900 Land Rent	100.00	100.00	0.00	0.00 %
561500 Equipment Service Contracts	6.79		6.79	
561900 Answering Service	2,266.15	1,528.38	737.77	48.27 %
562200 Management Contract - County	1,242.80	841.28	401.52	47.73 %
562299 BEC Fees & Services				
562301 BEC Credit Card Fees	12,929.67	11,168.19	1,761.48	15.77 %
562302 BEC, Support, Postage & Payroll	13,069.97	11,841.03	1,228.94	10.38 %
562303 BEC, CIS & IT Fees	1,165.05	780.66	384.39	49.24 %
562304 BEC, AR-AR Transfer & NSF	3,091.86	1,621.19	1,470.67	90.72 %
562305 BEC, Refunds		1,768.32	-1,768.32	-100.00 %
562307 BEC Collection Agency Fees	337.54	327.00	10.54	3.22 %
<b>Total 562299 BEC Fees &amp; Services</b>	<b>30,594.09</b>	<b>27,506.39</b>	<b>3,087.70</b>	<b>11.23 %</b>
562400 Contract Service-GIS Developmnt	6,637.00	1,961.28	4,675.72	238.40 %
562600 Contract Service - Misc	90.33		90.33	
<b>Total 560000 Contractual Services - Administrative</b>	<b>126,655.23</b>	<b>134,349.58</b>	<b>-7,694.35</b>	<b>-5.73 %</b>
565000 Miscellaneous Administrative Expenses				
540700 Meeting Expenses, Travel, Parking, Mileage	576.99	23.05	553.94	2,403.21 %
541000 Mileage, Meetings, Related Travel				
540800 Meeting Expenses (deleted)		356.00	-356.00	-100.00 %
540900 Mileage (deleted)		28.49	-28.49	-100.00 %
<b>Total 541000 Mileage, Meetings, Related Travel</b>		<b>384.49</b>	<b>-384.49</b>	<b>-100.00 %</b>
565010 Computer Software Subscriptions	234.96	147.63	87.33	59.15 %
565050 Sales Tax	0.00	-29.30	29.30	100.00 %
565100 Public Notices		172.95	-172.95	-100.00 %
565300 Recording and Permit Fees	103.55	232.55	-129.00	-55.47 %
565500 Dues, Subscriptions & Memberships	2,699.48	2,599.18	100.30	3.86 %
565550 Web Development, PR & Social Media Expenses	8.71	153.13	-144.42	-94.31 %
565700 Administrative Expense	324.57	420.45	-95.88	-22.80 %
565750 Accounting Software	1,065.05	1,138.22	-73.17	-6.43 %
565900 Bank Service Charges	255.03	330.14	-75.11	-22.75 %
565950 Miscellaneous Administrative Expense	32.00		32.00	
<b>Total 565000 Miscellaneous Administrative Expenses</b>	<b>5,300.34</b>	<b>5,572.49</b>	<b>-272.15</b>	<b>-4.88 %</b>

# Boone County Regional Sewer District

## Profit and Loss YTD Comparison

January - March, 2025

	TOTAL			
	JAN - MAR, 2025	JAN - MAR, 2024 (PP)	CHANGE	% CHANGE
580000 Depreciation				
580200 Depreciation-Furniture & Fix	1,587.69	568.96	1,018.73	179.05 %
580300 Depreciation-Mach & Equip	11,387.70	8,632.95	2,754.75	31.91 %
580500 Depreciation-Bldg Add	0.00	0.30	-0.30	-100.00 %
580600 Depreciation-Vehicles	8,657.13	10,082.64	-1,425.51	-14.14 %
580700 Depreciation-Trmnt Plants	153,421.56	147,210.03	6,211.53	4.22 %
580800 Depreciation-Collection Systems	156,543.09	154,330.53	2,212.56	1.43 %
581000 Depreciation-Driveway	368.79	368.79	0.00	0.00 %
581100 Depreciation-Floor	0.00	43.62	-43.62	-100.00 %
<b>Total 580000 Depreciation</b>	<b>331,965.96</b>	<b>321,237.82</b>	<b>10,728.14</b>	<b>3.34 %</b>
585000 Interest Expense				
585200 Lease Purch Int Exp Dump Truck		-1,045.91	1,045.91	100.00 %
585202 Lease Purchase Interest	-23,477.58		-23,477.58	
585500 SRF Interest Expense S&D	44,545.56	49,257.99	-4,712.43	-9.57 %
585900 Miscellaneous Interest Exp	34.80	34.80	0.00	0.00 %
<b>Total 585000 Interest Expense</b>	<b>21,102.78</b>	<b>48,246.88</b>	<b>-27,144.10</b>	<b>-56.26 %</b>
<b>Total Expenses</b>	<b>\$1,370,895.17</b>	<b>\$1,322,494.16</b>	<b>\$48,401.01</b>	<b>3.66 %</b>
NET OPERATING INCOME	<b>\$114,527.96</b>	<b>\$103,864.20</b>	<b>\$10,663.76</b>	<b>10.27 %</b>
NET INCOME	<b>\$114,527.96</b>	<b>\$103,864.20</b>	<b>\$10,663.76</b>	<b>10.27 %</b>

# Boone County Regional Sewer District

## Balance Sheet

As of March 31, 2025

	TOTAL			
	AS OF MAR 31, 2025	AS OF MAR 31, 2024 (PP)	CHANGE	% CHANGE
<b>ASSETS</b>				
Current Assets				
Bank Accounts				
102100 Checking Account	1,447,190.31	903,357.68	543,832.63	60.20 %
102200 Petty Cash Fund	50.00	50.00	0.00	0.00 %
102300 Investments				
102400 General Fund Investments (MMKT)	602,066.27	173,276.96	428,789.31	247.46 %
102401 Money Market Investment Acct (MMKT)	0.00	0.00	0.00	
102450 Encumbrances	469,568.00	975,843.93	-506,275.93	-51.88 %
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	350,534.01	319,361.61	31,172.40	9.76 %
103000 SRF Replacement Acct	140,191.40	130,996.35	9,195.05	7.02 %
<b>Total 102400 General Fund Investments (MMKT)</b>	<b>2,789,513.28</b>	<b>2,403,208.07</b>	<b>386,305.21</b>	<b>16.07 %</b>
102500 SRF Construction Fund	0.00	0.00	0.00	
102600 SRF Series Principal	47,197.43	47,581.70	-384.27	-0.81 %
102700 SRF Series Rebate Fund	0.00	0.00	0.00	
102800 SRF Series Interest Account	5,180.57	5,493.38	-312.81	-5.69 %
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	168,185.20	167,323.40	861.80	0.52 %
103402 SRF Direct Loan Interest	40,317.49	43,417.68	-3,100.19	-7.14 %
103403 SRF Direct Loan DSF	6.00	6.00	0.00	0.00 %
<b>Total 102300 Investments</b>	<b>3,050,399.97</b>	<b>2,667,030.23</b>	<b>383,369.74</b>	<b>14.37 %</b>
<b>Total Bank Accounts</b>	<b>\$4,497,640.28</b>	<b>\$3,570,437.91</b>	<b>\$927,202.37</b>	<b>25.97 %</b>
Accounts Receivable				
120000 Accounts Receivable-BCSD	25,214.20	0.00	25,214.20	
120200 A/R Ashland	36,180.54	33,261.86	2,918.68	8.77 %
120300 A/R Hartsburg	8,295.98	2,793.46	5,502.52	196.98 %
120500 A/R Renick	1,963.04	4,791.18	-2,828.14	-59.03 %
120600 A/R Rocheport	408.01	155.00	253.01	163.23 %
121200 A/R Sturgeon	12,699.68	11,738.38	961.30	8.19 %
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	3,604.84	4,204.84	-600.00	-14.27 %
<b>Total 121910 Time Payment of Connection Fees</b>	<b>3,604.84</b>	<b>4,204.84</b>	<b>-600.00</b>	<b>-14.27 %</b>
<b>Total 121900 A/R Misc.</b>	<b>4,079.05</b>	<b>4,679.05</b>	<b>-600.00</b>	<b>-12.82 %</b>
<b>Total 120000 Accounts Receivable-BCSD</b>	<b>88,840.50</b>	<b>57,418.93</b>	<b>31,421.57</b>	<b>54.72 %</b>
122000 A/R Boone Electric	246,490.00	282,137.26	-35,647.26	-12.63 %

# Boone County Regional Sewer District

## Balance Sheet

As of March 31, 2025

	TOTAL			
	AS OF MAR 31, 2025	AS OF MAR 31, 2024 (PP)	CHANGE	% CHANGE
122500 Provision for Doubtful Accounts	-36,282.76	-31,558.78	-4,723.98	-14.97 %
<b>Total Accounts Receivable</b>	<b>\$299,047.74</b>	<b>\$307,997.41</b>	<b>\$ -8,949.67</b>	<b>-2.91 %</b>
Other Current Assets				
140000 Prepaid Expenses	0.00	0.00	0.00	
140400 Prepaid Insurance	67,443.01	87,150.18	-19,707.17	-22.61 %
140401 Prepaid Dues & Memberships	567.80	598.09	-30.29	-5.06 %
140403 Prepaid Computer Software	2,282.03	6,423.80	-4,141.77	-64.48 %
140404 Prepaid Alarm Services	4,844.16	4,232.84	611.32	14.44 %
140405 Prepaid Subscriptions	528.04	32.25	495.79	1,537.33 %
140406 Prepaid Postage	113.15		113.15	
140408 Prepaid Internet	76.65		76.65	
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	47,958.45	25,467.12	22,491.33	88.32 %
140900 Prepaid Equipment Maintenance & Supplies	21,343.66	15,579.38	5,764.28	37.00 %
<b>Total 140000 Prepaid Expenses</b>	<b>145,156.95</b>	<b>139,483.66</b>	<b>5,673.29</b>	<b>4.07 %</b>
141000 Right to Use Asset - Current				
141100 Right to Use Asset - Current - Lease Asset	59,532.45		59,532.45	
<b>Total 141000 Right to Use Asset - Current</b>	<b>59,532.45</b>		<b>59,532.45</b>	
1499 Undeposited Funds	0.00	0.00	0.00	
<b>Total Other Current Assets</b>	<b>\$204,689.40</b>	<b>\$139,483.66</b>	<b>\$65,205.74</b>	<b>46.75 %</b>
<b>Total Current Assets</b>	<b>\$5,001,377.42</b>	<b>\$4,017,918.98</b>	<b>\$983,458.44</b>	<b>24.48 %</b>
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	106,226.66	107,017.41	-790.75	-0.74 %
160104 Rlgnwd WW,Brwn St, Rchdsn Acre	97,489.94	239,063.53	-141,573.59	-59.22 %
160103 Cedar Gate Interceptor	54,589.98	54,589.98	0.00	0.00 %
160155 Rollingwood WWTP Improvements	223,402.83	54,238.70	169,164.13	311.89 %
<b>Total 160104 Rlgnwd WW,Brwn St, Rchdsn Acre</b>	<b>375,482.75</b>	<b>347,892.21</b>	<b>27,590.54</b>	<b>7.93 %</b>
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 %
<b>Total 160105 WWTP &amp; PS Upgrades</b>	<b>203,779.25</b>	<b>203,779.25</b>	<b>0.00</b>	<b>0.00 %</b>
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	86,472.67	4,760.36	5.51 %
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 March 31, 2025

	TOTAL			
	AS OF MAR 31, 2025	AS OF MAR 31, 2024 (PP)	CHANGE	% CHANGE
160195 Sunny Slope Sewer	30,899.92	30,899.92	0.00	0.00 %
160197 Bolli Road NID	69,841.85	62,301.16	7,540.69	12.10 %
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	
<b>Total 160900 Completed Projects</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total 160100 Work in Progress</b>	<b>1,065,042.80</b>	<b>1,023,589.46</b>	<b>41,453.34</b>	<b>4.05 %</b>
160200 F/A Furniture and Fixtures	54,769.76	54,769.76	0.00	0.00 %
160300 F/A Machinery & Equip	573,558.94	869,848.43	-296,289.49	-34.06 %
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	858,960.58	682,026.90	176,933.68	25.94 %
160700 F/A Treatment Facilities	12,974,901.98	12,974,901.98	0.00	0.00 %
160800 F/A Collection Systems	32,247,037.83	32,062,107.23	184,930.60	0.58 %
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	-64,204.44	-6,350.76	-57,853.68	-910.97 %
170200 Accum Depr-Furniture & Fixtures	-50,724.67	-47,325.88	-3,398.79	-7.18 %
170300 Accum Depr-Machinery & Equip	-459,819.13	-416,536.38	-43,282.75	-10.39 %
170400 Accum Depr-Buildings	-125,000.00	-125,000.00	0.00	0.00 %
170410 Accum Depr-Building Additions	-33,999.81	-33,998.91	-0.90	-0.00 %
171000 Accum Depr-Driveway	-12,267.56	-10,792.40	-1,475.16	-13.67 %
171100 Accum Depr-Floor	-6,327.25	-6,196.39	-130.86	-2.11 %
<b>Total 170400 Accum Depr-Buildings</b>	<b>-177,594.62</b>	<b>-175,987.70</b>	<b>-1,606.92</b>	<b>-0.91 %</b>
170500 Right To Use Assets	6,000.00	3,600.00	2,400.00	66.67 %
170600 Accum Depr-Vehicles	-471,910.44	-433,005.39	-38,905.05	-8.98 %
170700 Accum Depr-Treatment Facilities	-7,083,165.91	-6,488,114.26	-595,051.65	-9.17 %
170800 Accum Depr-Coll. System	-11,223,479.43	-10,604,303.79	-619,175.64	-5.84 %
<b>Total 170000 Accumulated Depreciation</b>	<b>-19,524,898.64</b>	<b>-18,168,024.16</b>	<b>-1,356,874.48</b>	<b>-7.47 %</b>
<b>Total Fixed Assets</b>	<b>\$28,533,543.67</b>	<b>\$29,783,390.02</b>	<b>\$ -1,249,846.35</b>	<b>-4.20 %</b>
Other Assets				
180000 Right to Use Asset - LT	-8,700.00	-5,220.00	-3,480.00	-66.67 %
180100 Lease Asset - LT	401,624.87	178,593.52	223,031.35	124.88 %
<b>Total 180000 Right to Use Asset - LT</b>	<b>392,924.87</b>	<b>173,373.52</b>	<b>219,551.35</b>	<b>126.63 %</b>
<b>Total Other Assets</b>	<b>\$392,924.87</b>	<b>\$173,373.52</b>	<b>\$219,551.35</b>	<b>126.63 %</b>
<b>TOTAL ASSETS</b>	<b>\$33,927,845.96</b>	<b>\$33,974,682.52</b>	<b>\$ -46,836.56</b>	<b>-0.14 %</b>

# Boone County Regional Sewer District

## Balance Sheet

As of March 31, 2025

	TOTAL			
	AS OF MAR 31, 2025	AS OF MAR 31, 2024 (PP)	CHANGE	% CHANGE
<b>LIABILITIES AND EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
200000 *Accounts Payable	184,520.97	111,382.03	73,138.94	65.66 %
<b>Total Accounts Payable</b>	<b>\$184,520.97</b>	<b>\$111,382.03</b>	<b>\$73,138.94</b>	<b>65.66 %</b>
Credit Cards				
212700 Credit Cards				
212701 American Express	-12.92	8,933.83	-8,946.75	-100.14 %
212702 Sam's Club	0.00	21.67	-21.67	-100.00 %
212703 Tractor Supply	359.97	0.00	359.97	
212705 Home Depot	863.18	1,406.95	-543.77	-38.65 %
212707 Westlake's	911.62	341.66	569.96	166.82 %
212708 Kroger	0.00	34.56	-34.56	-100.00 %
212709 O'Reilly	110.08	415.74	-305.66	-73.52 %
212710 Caseys	0.00	444.39	-444.39	-100.00 %
212711 CBBC Mastercard	7,613.82		7,613.82	
212712 Jiffy Lube - Premium Velocity - MyFleetCenter	318.52	100.36	218.16	217.38 %
212713 MFA Oil Fleet Cards	-15,125.73		-15,125.73	
<b>Total 212700 Credit Cards</b>	<b>-4,961.46</b>	<b>11,699.16</b>	<b>-16,660.62</b>	<b>-142.41 %</b>
<b>Total Credit Cards</b>	<b>\$ -4,961.46</b>	<b>\$11,699.16</b>	<b>\$ -16,660.62</b>	<b>-142.41 %</b>
Other Current Liabilities				
202000 Accounts Payable				
202100 A/P Federal Payable, FICA	0.00	866.18	-866.18	-100.00 %
202200 State Payable, Unemployment	126.03	765.28	-639.25	-83.53 %
202300 Accrued Vacation	75,362.03	65,616.34	9,745.69	14.85 %
202600 Accrued Payroll	57,756.77	43,304.67	14,452.10	33.37 %
203000 A/P Retirement (EMPER)	-569.35	17,616.88	-18,186.23	-103.23 %
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	157,143.31	146,396.44	10,746.87	7.34 %
213000 A/P City of Hartsburg	4,161.19	3,194.29	966.90	30.27 %
213100 A/P City of Rochepot				
213101 Rochepot Sewer Fees	0.00	0.00	0.00	
213102 Rochepot Trash Fees	1,793.21	1,538.80	254.41	16.53 %

# Boone County Regional Sewer District

## Balance Sheet

As of March 31, 2025

	TOTAL			
	AS OF MAR 31, 2025	AS OF MAR 31, 2024 (PP)	CHANGE	% CHANGE
<b>Total 213100 A/P City of Rocheport</b>	<b>1,793.21</b>	<b>1,538.80</b>	<b>254.41</b>	<b>16.53 %</b>
213500 A/P Midway Crsings TP Connects	8,158.50	2,719.50	5,439.00	200.00 %
214000 A/P Boone Electric	-45,228.88	0.00	-45,228.88	
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	9,196.86	15,618.00	-6,421.14	-41.11 %
217003 SRF Accru Int Payable S&D	86,558.67	68,293.74	18,264.93	26.74 %
218000 SRF Issuance Premium	12,069.45	23,367.01	-11,297.56	-48.35 %
219000 SRF Taxes Payable	0.00	1,283.85	-1,283.85	-100.00 %
221000 Midway Crossings Escrow	0.00	0.00	0.00	
<b>Total 202000 Accounts Payable</b>	<b>366,527.79</b>	<b>390,580.98</b>	<b>-24,053.19</b>	<b>-6.16 %</b>
212500 Deferred Connection Fees	0.00	0.00	0.00	
<b>Total Other Current Liabilities</b>	<b>\$366,527.79</b>	<b>\$390,580.98</b>	<b>\$ -24,053.19</b>	<b>-6.16 %</b>
<b>Total Current Liabilities</b>	<b>\$546,087.30</b>	<b>\$513,662.17</b>	<b>\$32,425.13</b>	<b>6.31 %</b>
Long-Term Liabilities				
242000 Bonds Issued				
242001 SRF Bond Payable	12,128,613.89	12,824,300.00	-695,686.11	-5.42 %
242002 Rocheport WWTP Improvements	0.00	0.00	0.00	
<b>Total 242000 Bonds Issued</b>	<b>12,128,613.89</b>	<b>12,824,300.00</b>	<b>-695,686.11</b>	<b>-5.42 %</b>
243000 Lease Purchase & SBITA Agreements - LT				
243010 Lease Purchase Agreements - LT	294,984.36	193,974.08	101,010.28	52.07 %
243020 Subscription Liability - LT	455.67		455.67	
243030 Lease Purchase & SBITA Interest Payable - LT	-25,109.57	-3,170.90	-21,938.67	-691.88 %
<b>Total 243000 Lease Purchase &amp; SBITA Agreements - LT</b>	<b>270,330.46</b>	<b>190,803.18</b>	<b>79,527.28</b>	<b>41.68 %</b>
250000 City of Columbia Connect Fees	0.00	0.00	0.00	
<b>Total Long-Term Liabilities</b>	<b>\$12,398,944.35</b>	<b>\$13,015,103.18</b>	<b>\$ -616,158.83</b>	<b>-4.73 %</b>
<b>Total Liabilities</b>	<b>\$12,945,031.65</b>	<b>\$13,528,765.35</b>	<b>\$ -583,733.70</b>	<b>-4.31 %</b>
Equity				
291000 Donated Capital	15,301,273.60	15,301,273.60	0.00	0.00 %
295000 Retained Earnings	5,560,780.83	5,153,161.88	407,618.95	7.91 %
3000 Opening Bal Equity	0.00	0.00	0.00	
3999 Prior Period AR Correction	-8,518.31	-8,518.31	0.00	0.00 %
Net Income	129,278.19		129,278.19	
<b>Total Equity</b>	<b>\$20,982,814.31</b>	<b>\$20,445,917.17</b>	<b>\$536,897.14</b>	<b>2.63 %</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$33,927,845.96</b>	<b>\$33,974,682.52</b>	<b>\$ -46,836.56</b>	<b>-0.14 %</b>