

Boone County Regional Sewer District
Profit and Loss YTD Comparison
January - June, 2025

	Total			
	Jan - Jun, 2025	Jan - Jun, 2024 (PP)	Change	% Change
Income				
401000 BEC & Customer Fee Income				
401050 Boone Electric Deposits				
401100 User Fees	2,764,374.22	2,617,294.50	147,079.72	5.62% **Rate increase, Jason collection on bad debt.
401200 Late Penalty Charge	8,799.45	8,566.84	232.61	2.72%
401300 Connection Fees	31,299.50	17,645.00	13,654.50	77.38%
401400 Inspection Fees	1,260.00	1,890.00	-630.00	-33.33%
401500 Contracted Services			0.00	
401501 Service Calls		7,076.72	-7,076.72	-100.00%
401505 C/S Hartsburg	8,550.82	5,584.92	2,965.90	53.11%
401506 C/S Rocheport Billing	1,040.01	720.00	320.01	44.45%
401510 C/S Sturgeon	55,556.46	23,036.16	32,520.30	141.17%
401520 C/S Ashland	75,378.38	64,976.04	10,402.34	16.01%
401530 C/S Renick		3,258.39	-3,258.39	-100.00%
401550 C/S Clark	876.61		876.61	
401560 C/S Midway Arms	5,867.70		5,867.70	
Total 401500 Contracted Services	\$ 147,269.98	\$ 104,652.23	\$ 42,617.75	40.72% **Sturgeon parts for reimbursement.
Total 401000 BEC & Customer Fee Income	\$ 2,953,003.15	\$ 2,750,048.57	\$ 202,954.58	7.38%
415000 Interest Income				
415300 Interest Inc-MMkt	54,835.54	64,507.79	-9,672.25	-14.99%
415500 Interest Inc-Cking	38,333.08	29,710.65	8,622.43	29.02%
415700 Interest Inc-SRF	3,952.70	5,221.97	-1,269.27	-24.31%
Total 415000 Interest Income	\$ 97,121.32	\$ 99,440.41	\$ -2,319.09	-2.33%
498000 Miscellaneous Income				
498010 Developer Reimbursement Income	14,715.13	5,707.08	9,008.05	157.84%
Total 498000 Miscellaneous Income	\$ 14,715.13	\$ 29,722.28	\$ -15,007.15	-50.49%
Total Income	\$ 3,064,839.60	\$ 2,879,211.26	\$ 185,628.34	6.45% Total income increase.
Gross Profit	\$ 3,064,839.60	\$ 2,879,211.26	\$ 185,628.34	6.45%
Expenses				
501000 Personnel Expenses				
501100 Payroll Fees	4,657.98	3,446.60	1,211.38	35.15%
501110 Salary - Administrative	156,943.86	173,434.48	-16,490.62	-9.51%
501120 Overtime - Administrative	1,863.18	2,642.75	-779.57	-29.50%
501130 Salary - Project Management	75,649.56	82,090.41	-6,440.85	-7.85%
501135 Overtime - Project Management	5,908.00	5,535.42	372.58	6.73%
501140 Salary - Contract Services	26,637.26		26,637.26	
501145 Overtime - Contract Services	657.20		657.20	
501210 O&M - Salary	244,871.33	230,869.36	14,001.97	6.06%
501220 O&M - Overtime	6,723.93	19,595.63	-12,871.70	-65.69%
501230 O&M - Standby, On Call, Shift Diff Comp	27,205.56	11,204.40	16,001.16	142.81%
501235 Shift Differential (deleted)		0.00	0.00	
501300 Uniform - Safety Gear	2,894.79	3,236.62	-341.83	-10.56%
501400 FICA - Employer	41,403.41	41,795.72	-392.31	-0.94%
501500 Worker's Compensation	9,718.78	11,123.67	-1,404.89	-12.63%
501600 Medical Insurance	61,589.15	59,757.81	1,831.34	3.06%
501650 Life Insurance	845.92	911.30	-65.38	-7.17%
501700 Dental Insurance	2,661.04	3,281.98	-620.94	-18.92%
501750 Vision Insurance	918.04		918.04	
501800 Long Term Disability	1,973.23	2,070.39	-97.16	-4.69%
501900 Retirement - BCRSD Contribution	24,471.81	37,569.86	-13,098.05	-34.86% **Retirement contribution lower due to Joe, Virgil and Sandi leaving.
502300 Employee Training, Travel	6,132.10	312.53	5,819.57	1862.08%
502301 Employee Training (deleted)		499.00	-499.00	-100.00%
Total 502300 Employee Training, Travel	\$ 6,132.10	\$ 811.53	\$ 5,320.57	655.62%
502400 Recruiting	13,084.96	9,086.65	3,998.31	44.00% **Recruiting due to turnover.
Total 501000 Personnel Expenses	\$ 716,811.09	\$ 698,464.58	\$ 18,346.51	2.63%
520000 Materials & Supplies				
520100 Postage	6,005.97	4,723.73	1,282.24	27.14%
520300 Office Supplies	1,934.65	3,907.41	-1,972.76	-50.49%
520600 Printing & Duplicating	1,949.62	2,947.08	-997.46	-33.85%
520900 Computer Supplies	3,923.29	2,470.75	1,452.54	58.79%
521300 Building Supplies	51.10		51.10	
Total 520000 Materials & Supplies	\$ 13,864.63	\$ 14,048.97	\$ -184.34	-1.31%
530000 Bond Issuance & Admin Fees				
532000 SRF Bond Issuance Exp S&D	37,104.98	39,731.75	-2,626.77	-6.61%
Total 530000 Bond Issuance & Admin Fees	\$ 37,104.98	\$ 39,731.75	\$ -2,626.77	-6.61%
545000 Utilities				
545100 Telephone - Communications				
545110 Cellular Monthly Fees	9,512.79	8,528.07	984.72	11.55%
545115 Cell Phones & IPads, Small Communication Equipment	29.44		29.44	
545120 Land lines - Office Phones, Alarms	5,774.73	6,427.59	-652.86	-10.16%
545130 Facility Alarm Fees	3,529.39	3,165.98	363.41	11.48%
545140 System Internet	755.58	689.88	65.70	9.52%
Total 545100 Telephone - Communications	\$ 19,601.93	\$ 18,811.52	\$ 790.41	4.20%
545200 Utilities Systems				
545201 Systems Electric	81,238.20	75,776.36	5,461.84	7.21% **Requested Drew to research increase
545203 Systems Natural Gas	2,722.78	2,060.05	662.73	32.17%
545205 Systems - Water	3,143.04	2,083.25	1,059.79	50.87%
545210 Systems - Trash	405.00	396.00	9.00	2.27%
Total 545200 Utilities Systems	\$ 87,509.02	\$ 80,315.66	\$ 7,193.36	8.96%
545500 Utilities Building				
545501 Building - Electric	1,536.97	1,580.05	-43.08	-2.73%

545505 Building - Water & Sewer	431.40	258.40	173.00	66.95%	
545507 Building Trash	759.48	759.48	0.00	0.00%	
545509 Building - Natural Gas	826.93	847.33	-20.40	-2.41%	
Total 545500 Utilities Building	\$ 3,554.78	\$ 3,445.26	\$ 109.52	3.18%	
Total 545000 Utilities	\$ 110,665.73	\$ 102,572.44	\$ 8,093.29	7.89%	**Rate increases. Any other reason?
550000 Equipment Expenses					
550100 Gasoline	19,059.95	22,908.90	-3,848.95	-16.80%	
550400 Vehicle & Equip Repairs & Maint	20,006.88	9,925.65	10,081.23	101.57%	**Vehicle repairs
550800 Misc. Equipment Repair & Maint	11,827.78	7,215.60	4,612.18	63.92%	
Total 550000 Equipment Expenses	\$ 50,894.61	\$ 40,050.15	\$ 10,844.46	27.08%	
550700 Systems Repairs and Maintenance					
550705 Shop Supplies	8,907.91	4,163.53	4,744.38	113.95%	
550706 Safety Equip - PPE	179.98		179.98		
Total 550705 Shop Supplies	\$ 9,087.89	\$ 4,163.53	\$ 4,924.36	118.27%	
550710 Treatment Costs					
550713 Treatment - Lab Supplies	412.69	3,345.32	-2,932.63	-87.66%	
550714 Treatment - Chemicals	496.42	242.16	254.26	105.00%	
550715 Treatment - Sludge Disposal	12,388.49	8,300.04	4,088.45	49.26%	
550720 Treatment - Sludge Dewatering Supplies	8,910.33	4,612.40	4,297.93	93.18%	
Total 550715 Treatment - Sludge Disposal	\$ 21,298.82	\$ 12,912.44	\$ 8,386.38	64.95%	
550716 Treatment - Lab Analysis	11,978.76	8,111.00	3,867.76	47.69%	
550718 Treatment - Equipment Replacement	23,320.51	12,966.24	10,354.27	79.86%	**Rocky Fork rebuild
550719 Treatment - Parts & Supplies	6,713.13	5,409.86	1,303.27	24.09%	
Total 550710 Treatment Costs	\$ 64,220.33	\$ 42,987.02	\$ 21,233.31	49.39%	
550750 Collection Systems					
550751 Collection - Equipment Rental	3,757.41	4,936.97	-1,179.56	-23.89%	
550753 Collection - Locates - MO One Call	3,996.30	10,028.10	-6,031.80	-60.15%	
550754 Collection - Pump Purchases	50,307.96	59,184.77	-8,877.21	-15.00%	
550756 Collection - Equipment Replacement (LS Pumps)	21,046.31	37,048.18	-16,001.87	-43.19%	
550757 Collection - Pressurized Pump Parts	717.63		717.63		
550758 Collection - Parts & Supplies	11,113.45	4,713.01	6,400.44	135.80%	
550759 Collection - Back-up Rehabilitation	6,811.17	1,000.00	5,811.17	581.12%	
Total 550750 Collection Systems	\$ 97,749.83	\$ 116,911.03	\$ -19,161.20	-16.39%	
550790 Contract Operations					
550791 Contract Operations - Hartsburg	422.50		422.50		
550792 Contract Operations - Rocheport	232.03		232.03		
550793 Contract Operations - Sturgeon	13,299.11		13,299.11		
550794 Contract Operations - Midway Arms	1,331.54		1,331.54		
550799 Misc	6,300.00		6,300.00		
Total 550790 Contract Operations	\$ 21,585.18	\$ 0.00	\$ 21,585.18		**Tracking separately now to improve reporting.
Total 550700 Systems Repairs and Maintenance	\$ 192,643.23	\$ 164,061.68	\$ 28,581.65	17.42%	
551000 Wholesale Treatment	527,046.08	517,682.98	9,363.10	1.81%	**City of Columbia & Hallsville (MAWC)
552000 Headquarters Repair & Maint	2,480.16	600.00	1,880.16	313.36%	
560000 Contractual Services - Administrative					
560100 Insurance	37,929.64	33,604.76	4,324.88	12.87%	
560300 Legal Fees					
560310 Legal Fees - General Counsel	92,615.00	67,265.00	25,350.00	37.69%	
Total 560300 Legal Fees	\$ 92,615.00	\$ 67,265.00	\$ 25,350.00	37.69%	
560400 Management Plan (AWMP 2024)	7,190.00	80,558.37	-73,368.37	-91.07%	**AWMP project costs ending.
560500 Engineering & Surveys	10,439.75	26,164.75	-15,725.00	-60.10%	
560700 Outside Services (Cleaning)	1,612.40	1,518.41	93.99	6.19%	
560900 Land Rent	100.00	100.00	0.00	0.00%	
561500 Equipment Service Contracts	6.79		6.79		
561700 Audit	22,000.00	20,000.00	2,000.00	10.00%	
561900 Answering Service	3,984.77	3,028.32	956.45	31.58%	
562200 Management Contract - County	2,485.60	2,103.20	382.40	18.18%	
562299 BEC Fees & Services			0.00		
562300 Computer Billing Services BEC		1,496.75	-1,496.75	-100.00%	
562301 BEC Credit Card Fees	24,060.15	23,097.13	963.02	4.17%	
562302 BEC, Support, Postage & Payroll	25,579.35	24,220.39	1,358.96	5.61%	
562303 BEC, CIS & IT Fees	4,743.03	3,568.38	1,184.65	33.29%	
562304 BEC, AR-AR Transfer & NSF	5,126.00	2,234.34	2,891.66	129.42%	
562305 BEC, Refunds		1,768.32	-1,768.32	-100.00%	
562306 Shut Off Fees	110.00	275.00	-165.00	-60.00%	
562307 BEC Collection Agency Fees	597.83	327.00	270.83	82.82%	
Total 562299 BEC Fees & Services	\$ 60,216.36	\$ 56,977.31	\$ 3,239.05	5.68%	**BEC fees up \$3,000 YTD.
562400 Contract Service-GIS Developmnt	11,690.00	5,173.78	6,516.22	125.95%	
562600 Contract Service - Misc	93.17		93.17		
562700 Mowing Contract	12,990.00	11,010.00	1,980.00	17.98%	
Total 560000 Contractual Services - Administrative	\$ 263,353.48	\$ 307,503.90	\$ -44,150.42	-14.36%	
565000 Miscellaneous Administrative Expenses					
540700 Meeting Expenses, Travel, Parking, Mileage	651.74	102.02	549.72	538.84%	
541000 Mileage, Meetings, Related Travel					
540800 Meeting Expenses (deleted)		558.49	-558.49	-100.00%	
540900 Mileage (deleted)		51.06	-51.06	-100.00%	
Total 541000 Mileage, Meetings, Related Travel	\$ 0.00	\$ 609.55	\$ -609.55	-100.00%	
565010 Computer Software Subscriptions	599.96	271.38	328.58	121.08%	
565050 Sales Tax	23.19	19.37	3.82	19.72%	
565100 Public Notices	153.35	873.50	-720.15	-82.44%	
565200 DNR Connection Fee	6,443.85	6,323.84	120.01	1.90%	
565300 Recording and Permit Fees	597.45	674.89	-77.44	-11.47%	
565500 Dues, Subscriptions & Memberships	4,812.05	9,732.76	-4,920.71	-50.56%	
565550 Web Development, PR & Social Media Expenses	8.71	260.26	-251.55	-96.65%	
565600 Newsletter Expenses		665.49	-665.49	-100.00%	
565700 Administrative Expense	361.42	929.61	-568.19	-61.12%	
565750 Accounting Software	1,875.05	3,131.13	-1,256.08	-40.12%	
565900 Bank Service Charges	434.87	456.11	-21.24	-4.66%	
565950 Miscellaneous Administrative Expense	515.15		515.15		

Total 565000 Miscellaneous Administrative Expenses	\$	16,476.79	\$	24,049.91	-\$	7,573.12	-31.49%
580000 Depreciation						0.00	
580200 Depreciation-Furniture & Fix		2,375.40		1,439.32		936.08	65.04%
580300 Depreciation-Mach & Equip		22,926.57		17,930.92		4,995.65	27.86%
580500 Depreciation-Bldg Add		0.00		0.60		-0.60	-100.00%
580600 Depreciation-Vehicles		17,314.26		20,165.28		-2,851.02	-14.14%
580700 Depreciation-Trmnt Plants		306,843.12		294,420.06		12,423.06	4.22%
580800 Depreciation-Collection Systems		314,654.19		308,661.06		5,993.13	1.94%
581000 Depreciation-Driveway		737.58		737.58		0.00	0.00%
581100 Depreciation-Floor		0.00		87.24		-87.24	-100.00%
Total 580000 Depreciation	\$	664,851.12	\$	643,442.06	\$	21,409.06	3.33% **small equipment purchases, Brookfield, Shalimar Gardens
585000 Interest Expense							
585200 Lease Purch Int Exp Dump Truck				-1,045.91		1,045.91	100.00%
585201 Lease Purch Int Exp Sewer Jet		106.76				106.76	
585202 Lease Purchase Interest		-23,477.58				-23,477.58	
585500 SRF Interest Expense S&D		44,545.56		98,515.98		-53,970.42	-54.78%
585900 Miscellaneous Interest Exp		69.60		69.60		0.00	0.00%
Total 585000 Interest Expense	\$	21,244.34	\$	97,539.67	-\$	76,295.33	-78.22%
Total Expenses	\$	2,617,436.24	\$	2,649,747.99	-\$	32,311.75	-1.22% **Total Expenses
Net Operating Income	\$	447,403.36	\$	229,463.27	\$	217,940.09	94.98%
Net Income	\$	447,403.36	\$	229,463.27	\$	217,940.09	94.98%

Wednesday, Aug 13, 2025 08:34:35 AM GMT-7 - Accrual Basis