Boone County Regional Sewer District

Collection Class Profit and Loss YTD Comparison

January - June, 2025

	TOTAL			
	JAN - JUN, 2025	JUL 4 - DEC 31, 2024 (PP)	CHANGE	% CHANGE
Income				
401000 BEC & Customer Fee Income				
401100 User Fees		-1,360.50	1,360.50	100.00 %
401200 Late Penalty Charge		-12.87	12.87	100.00 %
Total 401000 BEC & Customer Fee Income		**-1,373.37**	**1,373.37**	**100.00 %**
498000 Miscellaneous Income	-0.46		-0.46	
498010 Developer Reimbursement Income		37,380.00	-37,380.00	-100.00 %
Total 498000 Miscellaneous Income	**-0.46**	**37,380.00**	**-37,380.46**	**-100.00 %**
Total Income	**$ -0.46**	**$36,006.63**	**$ -36,007.09**	**-100.00 %**
GROSS PROFIT	**$ -0.46**	**$36,006.63**	**$ -36,007.09**	**-100.00 %**
Expenses				
501000 Personnel Expenses				
501100 Payroll Fees	1,863.17	1,697.74	165.43	9.74 %
501110 Salary - Administrative	51,189.81		51,189.81	
501120 Overtime - Administrative	712.02		712.02	
501130 Salary - Project Management	5,824.17		5,824.17	
501135 Overtime - Project Management	0.00		0.00	
501140 Salary - Contract Services	1,331.86		1,331.86	
501145 Overtime - Contract Services	32.86		32.86	
501210 O&M - Salary	116,228.53	4,518.12	111,710.41	2,472.50 %
501220 O&M - Overtime	3,124.90		3,124.90	
501230 O&M - Standby, On Call, Shift Diff Comp	10,869.44		10,869.44	
501300 Uniform - Safety Gear	1,313.49	545.66	767.83	140.72 %
501400 FICA - Employer	14,369.55		14,369.55	
501500 Worker’s Compensation	6,317.21	3,499.14	2,818.07	80.54 %
501600 Medical Insurance	25,530.09		25,530.09	
501650 Life Insurance	313.57	141.07	172.50	122.28 %
501700 Dental Insurance	999.83	615.68	384.15	62.39 %
501750 Vision Insurance	285.86		285.86	
501800 Long Term Disability	717.27	303.55	413.72	136.29 %
501900 Retirement - BCRSD Contribution	8,661.72		8,661.72	
502300 Employee Training, Travel	2,364.30	50.00	2,314.30	4,628.60 %
502301 Employee Training (deleted)		200.44	-200.44	-100.00 %
Total 502300 Employee Training, Travel	**2,364.30**	**250.44**	**2,113.86**	**844.06 %**
502400 Recruiting	8,246.66	1,832.74	6,413.92	349.96 %
Total 501000 Personnel Expenses	**260,296.31**	**13,404.14**	**246,892.17**	**1,841.91 %**

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520000 Materials & Supplies				
520100 Postage	3,785.72	896.42	2,889.30	322.32 %
520300 Office Supplies	1,226.16	1,854.28	-628.12	-33.87 %
520600 Printing & Duplicating	1,211.54	50.28	1,161.26	2,309.59 %
520900 Computer Supplies	2,358.36	78.21	2,280.15	2,915.42 %
521300 Building Supplies	32.89		32.89	
Total 520000 Materials & Supplies	**8,614.67**	**2,879.19**	**5,735.48**	**199.20 %**
530000 Bond Issuance & Admin Fees				
532000 SRF Bond Issuance Exp S&D	37,104.98		37,104.98	
Total 530000 Bond Issuance & Admin Fees	**37,104.98**		**37,104.98**	
545000 Utilities				
545100 Telephone - Communications				
545110 Cellular Monthly Fees	6,183.31	3,278.64	2,904.67	88.59 %
545115 Cell Phones & IPads, Small Communication Equipment	19.14		19.14	
545120 Land lines - Office Phones, Alarms	3,753.57	1,913.78	1,839.79	96.13 %
545130 Facility Alarm Fees	2,217.02	63.56	2,153.46	3,388.07 %
Total 545100 Telephone - Communications	**12,173.04**	**5,255.98**	**6,917.06**	**131.60 %**
545200 Utilities Systems		504.37	-504.37	-100.00 %
545201 Systems Electric	15,713.09	13,153.17	2,559.92	19.46 %
545203 Systems Natural Gas		74.19	-74.19	-100.00 %
545205 Systems - Water	816.84	2,807.78	-1,990.94	-70.91 %
545210 Systems - Trash	405.00	396.00	9.00	2.27 %
Total 545200 Utilities Systems	**16,934.93**	**16,935.51**	**-0.58**	**-0.00 %**
545500 Utilities Building				
545501 Building - Electric	922.18		922.18	
545505 Building - Water & Sewer	202.41		202.41	
545507 Building Trash	455.70		455.70	
545509 Building - Natural Gas	503.92	55.45	448.47	808.78 %
Total 545500 Utilities Building	**2,084.21**	**55.45**	**2,028.76**	**3,658.72 %**
Total 545000 Utilities	**31,192.18**	**22,246.94**	**8,945.24**	**40.21 %**
550000 Equipment Expenses				
550100 Gasoline	8,491.32	1,199.25	7,292.07	608.05 %
550400 Vehicle & Equip Repairs & Maint	11,704.70	6,328.92	5,375.78	84.94 %
550800 Misc. Equipment Repair & Maint	6,972.04	252.70	6,719.34	2,659.02 %
Total 550000 Equipment Expenses	**27,168.06**	**7,780.87**	**19,387.19**	**249.16 %**

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550700 Systems Repairs and Maintenance				
550705 Shop Supplies	5,551.58	2,620.53	2,931.05	111.85 %
550706 Safety Equip - PPE	116.99		116.99	
Total 550705 Shop Supplies	**5,668.57**	**2,620.53**	**3,048.04**	**116.31 %**
550710 Treatment Costs				
550713 Treatment - Lab Supplies		10.63	-10.63	-100.00 %
550715 Treatment - Sludge Disposal		1,375.00	-1,375.00	-100.00 %
550718 Treatment - Equipment Replacement		687.77	-687.77	-100.00 %
550719 Treatment - Parts & Supplies	743.37	526.77	216.60	41.12 %
Total 550710 Treatment Costs	**743.37**	**2,600.17**	**-1,856.80**	**-71.41 %**
550750 Collection Systems				
550751 Collection - Equipment Rental	2,599.84	964.92	1,634.92	169.44 %
550753 Collection - Locates - MO One Call	3,996.30	3,243.12	753.18	23.22 %
550754 Collection - Pump Purchases	43,212.82	5,391.61	37,821.21	701.48 %
550756 Collection - Equipment Replacement (LS Pumps)	20,666.64	9,278.92	11,387.72	122.73 %
550757 Collection - Pressurized Pump Parts	717.63		717.63	
550758 Collection - Parts & Supplies	10,758.64	3,282.43	7,476.21	227.76 %
550759 Collection - Back-up Rehabilitation	6,811.17		6,811.17	
Total 550750 Collection Systems	**88,763.04**	**22,161.00**	**66,602.04**	**300.54 %**
550790 Contract Operations				
550792 Contract Operations - Rocheport	232.03		232.03	
550793 Contract Operations - Sturgeon	11,952.44		11,952.44	
Total 550790 Contract Operations	**12,184.47**		**12,184.47**	
Total 550700 Systems Repairs and Maintenance	**107,359.45**	**27,381.70**	**79,977.75**	**292.08 %**
552000 Headquarters Repair & Maint	1,612.11		1,612.11	
560000 Contractual Services - Administrative				
560100 Insurance	22,713.83		22,713.83	
560300 Legal Fees				
560310 Legal Fees - General Counsel	55,569.00	14,070.00	41,499.00	294.95 %
Total 560300 Legal Fees	**55,569.00**	**14,070.00**	**41,499.00**	**294.95 %**
560400 Management Plan (AWMP 2024)	7,190.00	69,239.14	-62,049.14	-89.62 %
560500 Engineering & Surveys	10,169.75	18,924.25	-8,754.50	-46.26 %
560700 Outside Services (Cleaning)	1,048.06	391.80	656.26	167.50 %
560900 Land Rent	50.00		50.00	
561700 Audit	13,200.00		13,200.00	
561900 Answering Service	2,590.11	1,007.27	1,582.84	157.14 %
562200 Management Contract - County	1,449.29	621.40	827.89	133.23 %

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562299 BEC Fees & Services				
562300 Computer Billing Services BEC		867.88	-867.88	-100.00 %
562301 BEC Credit Card Fees	14,915.73	9,947.02	4,968.71	49.95 %
562302 BEC, Support, Postage & Payroll	16,007.22	11,092.38	4,914.84	44.31 %
562303 BEC, CIS & IT Fees	3,278.32	1,008.14	2,270.18	225.18 %
562304 BEC, AR-AR Transfer & NSF	5,910.54	1,034.07	4,876.47	471.58 %
562306 Shut Off Fees	55.00	37.50	17.50	46.67 %
562307 BEC Collection Agency Fees	388.60	165.90	222.70	134.24 %
Total 562299 BEC Fees & Services	**40,555.41**	**24,152.89**	**16,402.52**	**67.91 %**
562400 Contract Service-GIS Developmnt	11,690.00	4,844.94	6,845.06	141.28 %
562600 Contract Service - Misc	60.56		60.56	
562700 Mowing Contract	12,864.00	2,347.50	10,516.50	447.99 %
Total 560000 Contractual Services - Administrative	**179,150.01**	**135,599.19**	**43,550.82**	**32.12 %**
565000 Miscellaneous Administrative Expenses				
540700 Meeting Expenses, Travel, Parking, Mileage	339.49	670.64	-331.15	-49.38 %
541000 Mileage, Meetings, Related Travel				
540800 Meeting Expenses (deleted)		33.50	-33.50	-100.00 %
540900 Mileage (deleted)		3.52	-3.52	-100.00 %
Total 541000 Mileage, Meetings, Related Travel		**37.02**	**-37.02**	**-100.00 %**
565010 Computer Software Subscriptions	355.10		355.10	
565050 Sales Tax	21.93	57.23	-35.30	-61.68 %
565100 Public Notices	99.68	248.85	-149.17	-59.94 %
565200 DNR Connection Fee	6,443.85		6,443.85	
565300 Recording and Permit Fees	480.01	120.00	360.01	300.01 %
565500 Dues, Subscriptions & Memberships	2,773.25	92.87	2,680.38	2,886.16 %
565550 Web Development, PR & Social Media Expenses	5.66	50.44	-44.78	-88.78 %
565700 Administrative Expense	236.61	542.93	-306.32	-56.42 %
565750 Accounting Software	1,132.79	952.00	180.79	18.99 %
565900 Bank Service Charges	233.95	145.12	88.83	61.21 %
565950 Miscellaneous Administrative Expense	338.53	26.72	311.81	1,166.95 %
Total 565000 Miscellaneous Administrative Expenses	**12,460.85**	**2,943.82**	**9,517.03**	**323.29 %**
580000 Depreciation				
580200 Depreciation-Furniture & Fix	1,544.01		1,544.01	
580300 Depreciation-Mach & Equip	13,755.93		13,755.93	
580600 Depreciation-Vehicles	10,388.58		10,388.58	
580700 Depreciation-Trmnt Plants	199,448.04		199,448.04	
580800 Depreciation-Collection Systems	314,654.19		314,654.19	
581000 Depreciation-Driveway	442.56		442.56	
Total 580000 Depreciation	**540,233.31**		**540,233.31**	

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585000 Interest Expense				
585200 Lease Purch Int Exp Dump Truck		570.23	-570.23	-100.00 %
585201 Lease Purch Int Exp Sewer Jet	106.76	1,568.48	-1,461.72	-93.19 %
585202 Lease Purchase Interest	-23,477.58		-23,477.58	
585500 SRF Interest Expense S&D	28,494.01		28,494.01	
585900 Miscellaneous Interest Exp	41.76		41.76	
Total 585000 Interest Expense	**5,164.95**	**2,138.71**	**3,026.24**	**141.50 %**
Total Expenses	**$1,210,356.88**	**$214,374.56**	**$995,982.32**	**464.60 %**
NET OPERATING INCOME	**$ -1,210,357.34**	**$ -178,367.93**	**$ -1,031,989.41**	**-578.57 %**
NET INCOME	**$ -1,210,357.34**	**$ -178,367.93**	**$ -1,031,989.41**	**-578.57 %**