

Balance Sheet

Boone County Regional Sewer District
As of September 30, 2025

Distribution account	TOTAL			
	As of September 30, 2025	As of June 30, 2025 (PP)	Change (PP)	% Change (PP)
Assets				
Current Assets				
Bank Accounts				
102100 Checking Account	2,143,106.91	1,884,876.99	258,229.92	13.7 %
102200 Petty Cash Fund	50.00	50.00	0.00	0.0 %
102300 Investments				
102400 General Fund Investments (MMKT)	\$657,546.03	\$629,849.68	\$27,696.35	4.4 %
102401 Money Market Investment Acct (MMKT)	0.00	0.00	0.00	
102450 Encumbrances	469,568.00	469,568.00	0.00	0.0 %
102460 SRF Refund	0.00	0.00	0.00	
102470 102470 SRF Budget Stabilization	1,227,153.60	1,227,153.60	0.00	0.0 %
102900 SRF O & M Acct	350,534.01	350,534.01	0.00	0.0 %
103000 SRF Replacement Acct	140,191.40	140,191.40	0.00	0.0 %
Total for 102400 General Fund Investments (MMKT)	\$2,844,993.04	\$2,817,296.69	\$27,696.35	0.98 %
102500 SRF Construction Fund	0.00	0.00	0.00	
102600 SRF Series Principal	60,568.81	74,413.62	-13,844.81	-18.61 %
102700 SRF Series Rebate Fund	0.00	0.00	0.00	
102800 SRF Series Interest Account	4,896.30	7,089.26	-2,192.96	-30.93 %
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	832.74	336,760.99	-335,928.25	-99.75 %
103402 SRF Direct Loan Interest	248,938.11	78,977.50	169,960.61	215.2 %
103403 SRF Direct Loan DSF	6.00	6.00	0.00	0.0 %
Total for 102300 Investments	\$3,160,235.00	\$3,314,544.06	- \$154,309.06	-4.66 %
Total for Bank Accounts	\$5,303,391.91	\$5,199,471.05	\$103,920.86	2.0 %
Accounts Receivable				
120000 Accounts Receivable-BCSD	\$28,408.27	\$31,081.90	-\$2,673.63	-8.6 %

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120200 A/R Ashland	15,418.96	13,705.22	1,713.74	12.5 %
120300 A/R Hartsburg	1,524.70	8,889.16	-7,364.46	-82.85 %
120500 A/R Renick	1,086.43	1,086.43	0.00	0.0 %
120600 A/R Rocheport	369.84	243.50	126.34	51.89 %
121200 A/R Sturgeon	0.00	25,485.16	-25,485.16	-100.0 %
121900 A/R Misc.	\$474.21	\$474.21	\$0.00	0.0 %
121910 Time Payment of Connection Fees	\$0.00	\$0.00	\$0.00	
121920 Roberts - Hinton Tract 2	3,304.84	3,454.84	-150.00	-4.34 %
Total for 121910 Time Payment of Connection Fees	\$3,304.84	\$3,454.84	-\$150.00	-4.34 %
Total for 121900 A/R Misc.	\$3,779.05	\$3,929.05	-\$150.00	-3.82 %

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Total for 120000 Accounts Receivable-BCSD	\$50,587.25	\$84,420.42	-\$33,833.17	-40.08 %
122000 A/R Boone Electric	300,708.89	327,508.96	-26,800.07	-8.18 %
122500 Provision for Doubtful Accounts	-38,571.35	-37,572.88	-998.47	-2.66 %
Total for Accounts Receivable	\$312,724.79	\$374,356.50	-\$61,631.71	-16.46 %
Other Current Assets				
140000 Prepaid Expenses	\$950.00	\$950.00	\$0.00	0.0 %
140300 Prepaid Lab Supplies	2,201.18	3,521.90	-1,320.72	-37.5 %
140400 Prepaid Insurance	6,351.11	50,718.13	-44,367.02	-87.48 %
140401 Prepaid Dues & Memberships	3,054.73	3,742.66	-687.93	-18.38 %
140403 Prepaid Computer Software	7,786.38	10,157.74	-2,371.36	-23.35 %
140404 Prepaid Alarm Services	2,181.09	3,302.29	-1,121.20	-33.95 %
140405 Prepaid Subscriptions	1,673.64	1,800.51	-126.87	-7.05 %
140406 Prepaid Postage	16.13	64.64	-48.51	-75.05 %
140408 Prepaid Internet	32.85	43.80	-10.95	-25.0 %
140800 Prepaid Step & Grinder Pumps	63,728.63	28,417.51	35,311.12	124.26 %
140900 Prepaid Equipment Maintenance & Supplies	19,409.46	27,708.93	-8,299.47	-29.95 %
Total for 140000 Prepaid Expenses	\$107,385.20	\$130,428.11	-\$23,042.91	-17.67 %
141000 Right to Use Asset - Current				
141100 Right to Use Asset - Current - Lease Asset	59,532.45	59,532.45	0.00	0.0 %
Total for 141000 Right to Use Asset - Current	\$59,532.45	\$59,532.45	\$0.00	0.0 %
1499 Undeposited Funds	0.00	0.00	0.00	
Total for Other Current Assets	\$166,917.65	\$189,960.56	-\$23,042.91	-12.13 %
Total for Current Assets	\$5,783,034.35	\$5,763,788.11	\$19,246.24	0.33 %
Fixed Assets				
160100 Work in Progress				
160050 WIP - 1314 N 7th Street Renovation - 2025	6,553.72	4,559.46	1,994.26	43.74 %

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	As of September 30, 2025	As of June 30, 2025 (PP)	Change (PP)	% Change (PP)
160081 Parking Lot Replacement HQ 2022	0.00	0.00	0.00	
160090 Midway Area Facility Plan	60,725.00	60,725.00	0.00	0.0 %
160101 Water's Edge Sewer Improvements	106,226.66	106,226.66	0.00	0.0 %
160104 Rlgnwd WW,Brwn St, Rchdsn Acre	\$97,489.94	\$97,489.94	\$0.00	0.0 %
160103 Cedar Gate Intercptor	54,589.98	54,589.98	0.00	0.0 %
160155 Rollingwood WWTP Improvements	223,402.83	223,402.83	0.00	0.0 %
Total for 160104 Rlgnwd WW,Brwn St, Rchdsn Acre	\$375,482.75	\$375,482.75	\$0.00	0.0 %
160107 Melloway Sewer Extension	27.00	27.00	0.00	0.0 %
160108 Livingston Sewer Extention	27.00	27.00	0.00	0.0 %
160110 Highfield Acres Interceptor	91,233.03	91,233.03	0.00	0.0 %
160124 Trails West Interceptor	11,650.00	11,650.00	0.00	0.0 %

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	As of September 30, 2025	As of June 30, 2025 (PP)	Change (PP)	% Change (PP)
160145 Quarter Miles Hills Interceptor	38,049.32	38,049.32	0.00	0.0 %
160150 Rocheport Rehab	23,395.50	12,997.50	10,398.00	80.0 %
160154 Hartsburg ARPA Project	47,930.45		47,930.45	
160195 Sunny Slope Sewer	30,899.92	30,899.92	0.00	0.0 %
160197 Bolli Road NID	59,841.85	69,841.85	-10,000.00	-14.32 %
160198 Phenora North NID	77,101.02	77,101.02	0.00	0.0 %
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 for 160900 Completed Projects	\$0.00	\$0.00	\$0.00	
Total for 160100 Work in Progress	\$929,143.22	\$878,820.51	\$50,322.71	5.73 %
160200 F/A Furniture and Fixtures	54,769.76	54,769.76	0.00	0.0 %
160300 F/A Machinery & Equip	576,582.59	576,582.59	0.00	0.0 %
160400 F/A Buildings	159,000.00	159,000.00	0.00	0.0 %
160500 F/A Land	198,155.92	198,155.92	0.00	0.0 %
160600 F/A Vehicles	682,026.90	682,026.90	0.00	0.0 %
160700 F/A Treatment Facilities	12,974,901.98	12,974,901.98	0.00	0.0 %
160800 F/A Collection Systems	32,450,817.08	32,450,817.08	0.00	0.0 %
161000 F/A Driveway Improvement	30,707.87	30,707.87	0.00	0.0 %
161100 F/A Building Addition	6,327.07	6,327.07	0.00	0.0 %
170000 Accumulated Depreciation				
170100 Accumulated Amortization	-64,204.44	-64,204.44	0.00	0.0 %
170200 Accum Depr-Furniture & Fixtures	-52,300.09	-51,512.38	-787.71	-1.53 %
170300 Accum Depr-Machinery & Equip	-482,896.87	-471,358.00	-11,538.87	-2.45 %
170400 Accum Depr-Buildings	-\$125,000.00	-\$125,000.00	\$0.00	0.0 %
170410 Accum Depr-Building Additions	-33,999.81	-33,999.81	0.00	0.0 %
171000 Accum Depr-Driveway	-13,005.14	-12,636.35	-368.79	-2.92 %
171100 Accum Depr-Floor	-6,327.25	-6,327.25	0.00	0.0 %

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	As of September 30, 2025	As of June 30, 2025 (PP)	Change (PP)	% Change (PP)
Total for 170400 Accum Depr-Buildings	-\$178,332.20	-\$177,963.41	-\$368.79	-0.21 %
170500 Right To Use Assets	7,200.00	6,600.00	600.00	9.09 %
170600 Accum Depr-Vehicles	-489,224.70	-480,567.57	-8,657.13	-1.8 %
170700 Accum Depr-Treatment Facilities	-7,390,009.03	-7,236,587.47	-153,421.56	-2.12 %
170800 Accum Depr-Coll. System	-11,540,041.26	-11,381,590.53	-158,450.73	-1.39 %
Total for 170000 Accumulated Depreciation	-\$20,189,808.59	-\$19,857,183.80	-\$332,624.79	-1.68 %
Total for Fixed Assets	\$27,872,623.80	\$28,154,925.88	-\$282,302.08	-1.0 %
Other Assets				
180000 Right to Use Asset - LT	-\$10,440.00	-\$9,570.00	-\$870.00	-9.09 %
180100 Lease Asset - LT	401,624.87	401,624.87	0.00	0.0 %

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Total for 180000 Right to Use Asset - LT	\$391,184.87	\$392,054.87	-\$870.00	-0.22 %
Total for Other Assets	\$391,184.87	\$392,054.87	-\$870.00	-0.22 %
Total for Assets	\$34,046,843.02	\$34,310,768.86	- \$263,925.84	-0.77 %
Liabilities and Equity				
Liabilities				
Current Liabilities				
Accounts Payable				
200000 *Accounts Payable	122,648.62	172,457.58	-49,808.96	-28.88 %
Total for Accounts Payable	\$122,648.62	\$172,457.58	-\$49,808.96	-28.88 %
Credit Cards				
212700 Credit Cards				
212701 American Express	0.00	0.00	0.00	
212703 Tractor Supply	0.00	0.00	0.00	
212705 Home Depot	577.90	318.12	259.78	81.66 %
212707 Westlake's	968.30	2,672.45	-1,704.15	-63.77 %
212708 Kroger	0.00	0.00	0.00	
212709 O'Reilly	238.04	513.07	-275.03	-53.6 %
212710 Caseys	0.00	0.00	0.00	
212711 CBBC Mastercard	9,020.55	12,387.83	-3,367.28	-27.18 %
212712 Jiffy Lube - Premium Velocity - MyFleetCenter	0.00	110.71	-110.71	-100.0 %
212713 MFA Oil Fleet Cards	3,735.48	3,575.18	160.30	4.48 %
Total for 212700 Credit Cards	\$14,540.27	\$19,577.36	-\$5,037.09	-25.73 %
Total for Credit Cards	\$14,540.27	\$19,577.36	-\$5,037.09	-25.73 %
Other Current Liabilities				
202000 Accounts Payable				
202100 A/P Federal Payable, FICA	-20.26	0.00	-20.26	
202200 State Payable, Unemployment	-34.77	-34.77	0.00	0.0 %

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202300 Accrued Vacation	75,362.03	75,362.03	0.00	0.0 %
202600 Accrued Payroll	57,757.04	57,756.88	0.16	0.0 %
203000 A/P Retirement (EMPER)	-724.16	-569.35	-154.81	-27.19 %
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	157,143.31	0.00	0.0 %
213000 A/P City of Hartsburg	5,380.20	4,302.40	1,077.80	25.05 %
213100 A/P City of Rocheport				
213101 Rocheport Sewer Fees	0.00	0.00	0.00	
213102 Rocheport Trash Fees	1,670.60	1,638.07	32.53	1.99 %

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Total for 213100 A/P City of Rocheport	\$1,670.60	\$1,638.07	\$32.53	1.99 %
213500 A/P Midway Crsings TP Connects	-2,719.50	0.00	-2,719.50	
214000 A/P Boone Electric	-18,047.71	-15,851.26	-2,196.45	-13.86 %
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	9,196.86	0.00	0.0 %
217003 SRF Accru Int Payable S&D	2,455.16	86,558.67	-84,103.51	-97.16 %
218000 SRF Issuance Premium	12,069.45	12,069.45	0.00	0.0 %
219000 SRF Taxes Payable	0.00	0.00	0.00	
221000 Midway Crossings Escrow	0.00	0.00	0.00	
Total for 202000 Accounts Payable	\$299,488.25	\$387,572.29	-\$88,084.04	-22.73 %
212500 Deferred Connection Fees	0.00	0.00	0.00	
Total for Other Current Liabilities	\$299,488.25	\$387,572.29	-\$88,084.04	-22.73 %
Total for Current Liabilities	\$436,677.14	\$579,607.23	-	-24.66 %
			\$142,930.09	
Long-term Liabilities				
242000 Bonds Issued				
242001 SRF Bond Payable	11,754,213.89	12,128,613.89	-374,400.00	-3.09 %
242002 Rocheport WWTP Improvements	0.00	0.00	0.00	
Total for 242000 Bonds Issued	\$11,754,213.89	\$12,128,613.89	-	-3.09 %
			\$374,400.00	
243000 Lease Purchase & SBITA Agreements - LT				
243010 Lease Purchase Agreements - LT	292,916.17	294,029.00	-1,112.83	-0.38 %
243020 Subscription Liability - LT	455.67	455.67	0.00	0.0 %
243030 Lease Purchase & SBITA Interest Payable - LT	-25,109.57	-25,109.57	0.00	0.0 %
Total for 243000 Lease Purchase & SBITA Agreements - LT	\$268,262.27	\$269,375.10	-\$1,112.83	-0.41 %

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250000 City of Columbia Connect Fees	0.00	0.00	0.00	
Total for Long-term Liabilities	\$12,022,476.16	\$12,397,988.99	- \$375,512.83	-3.03 %
Total for Liabilities	\$12,459,153.30	\$12,977,596.22	- \$518,442.92	-3.99 %
Equity				
291000 Donated Capital	15,301,273.60	15,301,273.60	0.00	0.0 %
3000 Opening Bal Equity	0.00	0.00	0.00	
3999 Prior Period AR Correction	-8,518.31	-8,518.31	0.00	0.0 %
295000 Retained Earnings	5,570,786.61	5,570,786.61	0.00	0.0 %
Net Income	724,147.82	469,630.74	254,517.08	54.2 %
Total for Equity	\$21,587,689.72	\$21,333,172.64	\$254,517.08	1.19 %
Total for Liabilities and Equity	\$34,046,843.02	\$34,310,768.86	- \$263,925.84	-0.77 %

Boone County Regional Sewer District

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - September, 2025

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
Income					
401000 BEC & Customer Fee Income					
401050 Boone Electric Deposits	39,808.54		39,808.54	-39,808.54	
401100 User Fees	4,128,792.41	4,182,919.47	-54,127.06	54,127.06	98.71 %
401200 Late Penalty Charge	13,395.72	14,249.97	-854.25	854.25	94.01 %
401300 Connection Fees	43,709.00	46,618.20	-2,909.20	2,909.20	93.76 %
401400 Inspection Fees	2,100.00	4,022.46	-1,922.46	1,922.46	52.21 %
401500 Contracted Services	32,665.07		32,665.07	-32,665.07	
401501 Service Calls		15,000.03	-15,000.03	15,000.03	
401505 C/S Hartsburg	13,122.82	13,500.00	-377.18	377.18	97.21 %
401506 C/S Rocheport Billing	1,584.86	1,112.94	471.92	-471.92	142.40 %
401510 C/S Sturgeon	55,556.46	35,752.86	19,803.60	-19,803.60	155.39 %
401520 C/S Ashland	102,820.13	118,724.22	-15,904.09	15,904.09	86.60 %
401550 C/S Clark	876.61		876.61	-876.61	
401560 C/S Midway Arms	5,867.70		5,867.70	-5,867.70	
Total 401500 Contracted Services	212,493.65	184,090.05	28,403.60	-28,403.60	115.43 %
Total 401000 BEC & Customer Fee Income	4,440,299.32	4,431,900.15	8,399.17	-8,399.17	100.19 %
415000 Interest Income					
415300 Interest Inc-MMkt	82,531.89	101,767.23	-19,235.34	19,235.34	81.10 %
415500 Interest Inc-Cking	61,063.61	51,481.80	9,581.81	-9,581.81	118.61 %
415700 Interest Inc-SRF	5,336.36	7,209.09	-1,872.73	1,872.73	74.02 %
Total 415000 Interest Income	148,931.86	160,458.12	-11,526.26	11,526.26	92.82 %
498000 Miscellaneous Income	52,976.01	40,500.00	12,476.01	-12,476.01	130.80 %
Total Income	\$4,642,207.19	\$4,632,858.27	\$9,348.92	\$ -9,348.92	100.20 %
GROSS PROFIT	\$4,642,207.19	\$4,632,858.27	\$9,348.92	\$ -9,348.92	100.20 %
Expenses					
501000 Personnel Expenses					
501100 Payroll Fees	6,682.42	2,999.97	3,682.45	-3,682.45	222.75 %
501110 Salary - Administrative	245,792.48	292,208.94	-46,416.46	46,416.46	84.12 %
501120 Overtime - Administrative	4,282.52	4,875.03	-592.51	592.51	87.85 %
501130 Salary - Project Management	101,289.09	153,113.85	-51,824.76	51,824.76	66.15 %
501135 Overtime - Project Management	8,227.08	7,350.03	877.05	-877.05	111.93 %
501140 Salary - Contract Services	42,515.42	0.00	42,515.42	-42,515.42	
501145 Overtime - Contract Services	1,057.25		1,057.25	-1,057.25	
501210 O&M - Salary	389,399.94	389,738.79	-338.85	338.85	99.91 %
501220 O&M - Overtime	9,510.61	22,597.47	-13,086.86	13,086.86	42.09 %
501230 O&M - Standby, On Call, Shift Diff Comp	41,024.34	18,561.69	22,462.65	-22,462.65	221.02 %
501240 Salary - Temporary		18,749.97	-18,749.97	18,749.97	
501300 Uniform - Safety Gear	3,997.28	5,249.97	-1,252.69	1,252.69	76.14 %
501400 FICA - Employer	63,980.80	69,400.44	-5,419.64	5,419.64	92.19 %
501500 Worker's Compensation	14,090.95	21,403.53	-7,312.58	7,312.58	65.83 %
501600 Medical Insurance	75,933.09	114,151.50	-38,218.41	38,218.41	66.52 %

Boone County Regional Sewer District

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - September, 2025

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
501650 Life Insurance	1,289.51	1,482.30	-192.79	192.79	86.99 %
501700 Dental Insurance	4,083.55	4,756.05	-672.50	672.50	85.86 %
501750 Vision Insurance	1,328.12	996.48	331.64	-331.64	133.28 %
501800 Long Term Disability	2,934.13	4,061.52	-1,127.39	1,127.39	72.24 %
501900 Retirement - BCRSD Contribution	35,585.79	66,804.93	-31,219.14	31,219.14	53.27 %
502200 Safety Incentive Expense	867.86	4,124.97	-3,257.11	3,257.11	21.04 %
502300 Employee Training, Travel	11,861.61	19,537.47	-7,675.86	7,675.86	60.71 %
502400 Recruiting	19,574.68	9,749.97	9,824.71	-9,824.71	200.77 %
Total 501000 Personnel Expenses	1,085,308.52	1,231,914.87	-146,606.35	146,606.35	88.10 %
520000 Materials & Supplies	413.40		413.40	-413.40	
520100 Postage	6,465.30	20,895.03	-14,429.73	14,429.73	30.94 %
520300 Office Supplies	2,809.70	8,624.97	-5,815.27	5,815.27	32.58 %
520600 Printing & Duplicating	2,184.82	7,775.01	-5,590.19	5,590.19	28.10 %
520900 Computer Supplies	4,014.82	6,712.47	-2,697.65	2,697.65	59.81 %
521300 Building Supplies	51.10		51.10	-51.10	
Total 520000 Materials & Supplies	15,939.14	44,007.48	-28,068.34	28,068.34	36.22 %
530000 Bond Issuance & Admin Fees					
532000 SRF Bond Issuance Exp S&D	37,104.98	37,104.98	0.00	0.00	100.00 %
Total 530000 Bond Issuance & Admin Fees	37,104.98	37,104.98	0.00	0.00	100.00 %
545000 Utilities					
545100 Telephone - Communications					
545110 Cellular Monthly Fees	12,711.51	16,902.45	-4,190.94	4,190.94	75.21 %
545115 Cell Phones & IPads, Small Communication Equipment	29.44	6,000.03	-5,970.59	5,970.59	0.49 %
545120 Land lines - Office Phones, Alarms	8,570.89	11,250.00	-2,679.11	2,679.11	76.19 %
545130 Facility Alarm Fees	5,429.95	5,249.97	179.98	-179.98	103.43 %
545140 System Internet	1,111.47	1,275.03	-163.56	163.56	87.17 %
Total 545100 Telephone - Communications	27,853.26	40,677.48	-12,824.22	12,824.22	68.47 %
545200 Utilities Systems					
545201 Systems Electric	124,903.89	124,576.74	327.15	-327.15	100.26 %
545203 Systems Natural Gas	2,824.13	2,250.00	574.13	-574.13	125.52 %
545205 Systems - Water	5,192.85	3,750.03	1,442.82	-1,442.82	138.47 %
545210 Systems - Trash	630.00	637.47	-7.47	7.47	98.83 %
Total 545200 Utilities Systems	133,550.87	131,214.24	2,336.63	-2,336.63	101.78 %
545500 Utilities Building					
545501 Building - Electric	2,493.14	2,608.83	-115.69	115.69	95.57 %
545505 Building - Water & Sewer	593.17	397.80	195.37	-195.37	149.11 %
545507 Building Trash	1,139.21	1,320.57	-181.36	181.36	86.27 %
545509 Building - Natural Gas	924.76	1,017.36	-92.60	92.60	90.90 %
Total 545500 Utilities Building	5,150.28	5,344.56	-194.28	194.28	96.36 %
Total 545000 Utilities	166,554.41	177,236.28	-10,681.87	10,681.87	93.97 %

Boone County Regional Sewer District

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - September, 2025

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
550000 Equipment Expenses					
550100 Gasoline	55,587.66	25,834.23	29,753.43	-29,753.43	215.17 %
550400 Vehicle & Equip Repairs & Maint	29,903.44	19,500.03	10,403.41	-10,403.41	153.35 %
550800 Misc. Equipment Repair & Maint	10,034.78	1,874.97	8,159.81	-8,159.81	535.20 %
Total 550000 Equipment Expenses	95,525.88	47,209.23	48,316.65	-48,316.65	202.35 %
550700 Systems Repairs and Maintenance					
550705 Shop Supplies	9,835.49	7,499.97	2,335.52	-2,335.52	131.14 %
550706 Safety Equip - PPE	919.07	1,500.03	-580.96	580.96	61.27 %
Total 550705 Shop Supplies	10,754.56	9,000.00	1,754.56	-1,754.56	119.50 %
550710 Treatment Costs					
550711 Treatment - Equipment Rental		1,874.97	-1,874.97	1,874.97	
550713 Treatment - Lab Supplies	6,014.04	6,750.00	-735.96	735.96	89.10 %
550714 Treatment - Chemicals	496.42	1,537.47	-1,041.05	1,041.05	32.29 %
550715 Treatment - Sludge Disposal	20,640.89	37,500.03	-16,859.14	16,859.14	55.04 %
550720 Treatment - Sludge Dewatering Supplies	12,872.82	15,000.03	-2,127.21	2,127.21	85.82 %
Total 550715 Treatment - Sludge Disposal	33,513.71	52,500.06	-18,986.35	18,986.35	63.84 %
550716 Treatment - Lab Analysis	17,620.51	13,500.00	4,120.51	-4,120.51	130.52 %
550718 Treatment - Equipment Replacement	31,695.84	24,750.00	6,945.84	-6,945.84	128.06 %
550719 Treatment - Parts & Supplies	10,326.20	6,750.00	3,576.20	-3,576.20	152.98 %
Total 550710 Treatment Costs	99,666.72	107,662.50	-7,995.78	7,995.78	92.57 %
550750 Collection Systems					
550751 Collection - Equipment Rental	5,533.56	7,499.97	-1,966.41	1,966.41	73.78 %
550753 Collection - Locates - MO One Call	6,436.75	11,999.97	-5,563.22	5,563.22	53.64 %
550754 Collection - Pump Purchases	59,572.87	56,250.00	3,322.87	-3,322.87	105.91 %
550755 Collection - Mapping		0.00	0.00	0.00	
550756 Collection - Equipment Replacement (LS Pumps)	28,916.22	37,500.03	-8,583.81	8,583.81	77.11 %
550757 Collection - Pressurized Pump Parts	717.63	0.00	717.63	-717.63	
550758 Collection - Parts & Supplies	16,150.27	11,250.00	4,900.27	-4,900.27	143.56 %
550759 Collection - Back-up Rehabilitation	12,634.50	18,000.00	-5,365.50	5,365.50	70.19 %
Total 550750 Collection Systems	129,961.80	142,499.97	-12,538.17	12,538.17	91.20 %
550790 Contract Operations					
550791 Contract Operations - Hartsburg	644.00		644.00	-644.00	
550792 Contract Operations - Rocheport	232.03		232.03	-232.03	
550793 Contract Operations - Sturgeon	13,299.11		13,299.11	-13,299.11	
550794 Contract Operations - Midway Arms	1,331.54		1,331.54	-1,331.54	
550799 Misc	6,300.00		6,300.00	-6,300.00	
Total 550790 Contract Operations	21,806.68		21,806.68	-21,806.68	
Total 550700 Systems Repairs and Maintenance	262,189.76	259,162.47	3,027.29	-3,027.29	101.17 %
551000 Wholesale Treatment	0.00	791,152.47	-791,152.47	791,152.47	0.00 %
551100 Wholesale Treatment - City of Columbia	775,305.15		775,305.15	-775,305.15	
551200 Wholesale Treatment - Hallsville	358.83		358.83	-358.83	

Boone County Regional Sewer District

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - September, 2025

	TOTAL				
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
Total 551000 Wholesale Treatment	775,663.98	791,152.47	-15,488.49	15,488.49	98.04 %
552000 Headquarters Repair & Maint	3,508.11	3,750.03	-241.92	241.92	93.55 %
560000 Contractual Services - Administrative					
560100 Insurance	82,296.66	53,691.03	28,605.63	-28,605.63	153.28 %
560200 Inspection Services		0.00	0.00	0.00	
560300 Legal Fees					
560310 Legal Fees - General Counsel	122,595.00	108,000.00	14,595.00	-14,595.00	113.51 %
Total 560300 Legal Fees	122,595.00	108,000.00	14,595.00	-14,595.00	113.51 %
560400 Management Plan (AWMP 2024)	13,382.77	26,203.05	-12,820.28	12,820.28	51.07 %
560500 Engineering & Surveys	10,439.75	29,999.97	-19,560.22	19,560.22	34.80 %
560700 Outside Services (Cleaning)	2,015.39	4,500.00	-2,484.61	2,484.61	44.79 %
560900 Land Rent	100.00	74.97	25.03	-25.03	133.39 %
561500 Equipment Service Contracts	6.79	8,550.00	-8,543.21	8,543.21	0.08 %
561700 Audit	22,000.00	22,000.00	0.00	0.00	100.00 %
561900 Answering Service	6,525.69	6,000.03	525.66	-525.66	108.76 %
562200 Management Contract - County	3,728.40	3,750.03	-21.63	21.63	99.42 %
562250 IT Services	11,438.58	29,999.97	-18,561.39	18,561.39	38.13 %
562299 BEC Fees & Services					
562300 Computer Billing Services BEC		999.99	-999.99	999.99	
562301 BEC Credit Card Fees	36,424.11	22,987.35	13,436.76	-13,436.76	158.45 %
562302 BEC, Support, Postage & Payroll	38,312.53	24,627.42	13,685.11	-13,685.11	155.57 %
562303 BEC, CIS & IT Fees	9,571.47	3,695.40	5,876.07	-5,876.07	259.01 %
562304 BEC, AR-AR Transfer & NSF	12,871.32	2,471.04	10,400.28	-10,400.28	520.89 %
562305 BEC, Refunds		16,394.58	-16,394.58	16,394.58	
562306 Shut Off Fees	110.00	456.66	-346.66	346.66	24.09 %
562307 BEC Collection Agency Fees	924.64	464.13	460.51	-460.51	199.22 %
Total 562299 BEC Fees & Services	98,214.07	72,096.57	26,117.50	-26,117.50	136.23 %
562400 Contract Service-GIS Developmnt	13,893.70	11,250.00	2,643.70	-2,643.70	123.50 %
562500 Contract Services - Finance	630.00	7,499.97	-6,869.97	6,869.97	8.40 %
562600 Contract Service - Misc	93.17	375.03	-281.86	281.86	24.84 %
562700 Mowing Contract	36,200.00	34,688.79	1,511.21	-1,511.21	104.36 %
Total 560000 Contractual Services - Administrative	423,559.97	418,679.41	4,880.56	-4,880.56	101.17 %
565000 Miscellaneous Administrative Expenses	164.30		164.30	-164.30	
540700 Meeting Expenses, Travel, Parking, Mileage	1,100.44	1,050.03	50.41	-50.41	104.80 %
541000 Mileage, Meetings, Related Travel	71.86	0.00	71.86	-71.86	
565010 Computer Software Subscriptions	1,124.43		1,124.43	-1,124.43	
565050 Sales Tax	142.19		142.19	-142.19	
565100 Public Notices	584.30	900.00	-315.70	315.70	64.92 %
565200 DNR Connection Fee	6,593.85	6,750.00	-156.15	156.15	97.69 %
565300 Recording and Permit Fees	724.89	995.76	-270.87	270.87	72.80 %
565500 Dues, Subscriptions & Memberships	8,280.43	11,250.00	-2,969.57	2,969.57	73.60 %
565550 Web Development, PR & Social Media Expenses	8.71	7,499.97	-7,491.26	7,491.26	0.12 %

Boone County Regional Sewer District

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - September, 2025

			TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET
565600 Newsletter Expenses		749.97	-749.97	749.97	
565700 Administrative Expense	405.39	2,250.00	-1,844.61	1,844.61	18.02 %
565750 Accounting Software	2,864.05	2,400.03	464.02	-464.02	119.33 %
565800 Contingency		37,500.03	-37,500.03	37,500.03	
565900 Bank Service Charges	474.92	1,050.03	-575.11	575.11	45.23 %
565950 Miscellaneous Administrative Expense	729.83	0.00	729.83	-729.83	
Total 565000 Miscellaneous Administrative Expenses	23,269.59	72,395.82	-49,126.23	49,126.23	32.14 %
566000 Bad Debt Write Off		0.00	0.00	0.00	
580000 Depreciation					
580100 Amortization Intangible Assets		39,926.97	-39,926.97	39,926.97	
580200 Depreciation-Furniture & Fix	3,243.09	2,756.16	486.93	-486.93	117.67 %
580300 Depreciation-Mach & Equip	34,465.44	37,004.13	-2,538.69	2,538.69	93.14 %
580400 Depreciation-Building		0.00	0.00	0.00	
580500 Depreciation-Bldg Add	0.00	7,488.00	-7,488.00	7,488.00	0.00 %
580600 Depreciation-Vehicles	25,971.39	36,624.69	-10,653.30	10,653.30	70.91 %
580700 Depreciation-Trmnt Plants	460,264.68	440,193.69	20,070.99	-20,070.99	104.56 %
580800 Depreciation-Collection Systems	473,104.92	462,987.00	10,117.92	-10,117.92	102.19 %
581000 Depreciation-Driveway	1,106.37	1,106.37	0.00	0.00	100.00 %
581100 Depreciation-Floor	0.00		0.00	0.00	
Total 580000 Depreciation	998,155.89	1,028,087.01	-29,931.12	29,931.12	97.09 %
585000 Interest Expense					
585201 Lease Purch Int Exp Sewer Jet	106.76	777.69	-670.93	670.93	13.73 %
585202 Lease Purchase Interest	-23,477.58		-23,477.58	23,477.58	
585500 SRF Interest Expense S&D	44,545.56	131,356.53	-86,810.97	86,810.97	33.91 %
585900 Miscellaneous Interest Exp	104.40		104.40	-104.40	
Total 585000 Interest Expense	21,279.14	132,134.22	-110,855.08	110,855.08	16.10 %
Total Expenses	\$3,908,059.37	\$4,242,834.27	\$ - 334,774.90	\$334,774.90	92.11 %
NET OPERATING INCOME	\$734,147.82	\$390,024.00	\$344,123.82	\$ - 344,123.82	188.23 %
Other Expenses					
Reconciliation Discrepancies	10,000.00		10,000.00	-10,000.00	
Total Other Expenses	\$10,000.00	\$0.00	\$10,000.00	\$ - 10,000.00	0.00 %
NET OTHER INCOME	\$ -10,000.00	\$0.00	\$ -10,000.00	\$10,000.00	0.00 %
NET INCOME	\$724,147.82	\$390,024.00	\$334,123.82	\$ - 334,123.82	185.67 %

Profit and Loss

Boone County Regional Sewer District
January-September, 2025

Distribution account	TOTAL			
	Jan 1 - Sep 30 2025	Apr 3 - Dec 31 2024 (PP)	Change (PP)	% Change (PP)
Income				
401000 BEC & Customer Fee Income				
401050 Boone Electric Deposits	39,808.54		39,808.54	
401100 User Fees	4,128,792.41	4,061,881.46	66,910.95	1.65 %
401200 Late Penalty Charge	13,395.72	14,043.32	-647.60	-4.61 %
401300 Connection Fees	43,709.00	29,145.00	14,564.00	49.97 %
401400 Inspection Fees	2,100.00	3,570.00	-1,470.00	-41.18 %
401500 Contracted Services	\$32,665.07		\$32,665.07	
401505 C/S Hartsburg	13,122.82	8,377.38	4,745.44	56.65 %
401506 C/S Rocheport Billing	1,584.86	1,080.00	504.86	46.75 %
401510 C/S Sturgeon	55,556.46	35,356.08	20,200.38	57.13 %
401520 C/S Ashland	102,820.13	103,431.31	-611.18	-0.59 %
401550 C/S Clark	876.61		876.61	
401560 C/S Midway Arms	5,867.70		5,867.70	
401501 Service Calls		6,741.52	-6,741.52	-100.0 %
Total for 401500 Contracted Services	\$212,493.65	\$154,986.29	\$57,507.36	37.1 %
Total for 401000 BEC & Customer Fee Income	\$4,440,299.32	\$4,263,626.07	\$176,673.25	4.14 %
415000 Interest Income				
415300 Interest Inc-MMkt	82,531.89	93,205.08	-10,673.19	-11.45 %
415500 Interest Inc-Cking	61,063.61	54,715.07	6,348.54	11.6 %
415700 Interest Inc-SRF	5,336.36	7,508.16	-2,171.80	-28.93 %
Total for 415000 Interest Income	\$148,931.86	\$155,428.31	-\$6,496.45	-4.18 %
498000 Miscellaneous Income	\$52,976.01	-\$10,182.82	\$63,158.83	620.25 %
498010 Developer Reimbursement Income		13,364.80	-13,364.80	-100.0 %
Total for 498000 Miscellaneous Income	\$52,976.01	\$3,181.98	\$49,794.03	1564.88 %
Total for Income	\$4,642,207.19	\$4,422,236.36	\$219,970.83	4.97 %

Profit and Loss

Boone County Regional Sewer District
January-September, 2025

Distribution account	TOTAL			
	Jan 1 - Sep 30 2025	Apr 3 - Dec 31 2024 (PP)	Change (PP)	% Change (PP)
Gross Profit	\$4,642,207.19	\$4,422,236.36	\$219,970.83	4.97 %

Profit and Loss

Boone County Regional Sewer District
January-September, 2025

Distribution account	TOTAL			
	Jan 1 - Sep 30 2025	Apr 3 - Dec 31 2024 (PP)	Change (PP)	% Change (PP)
Expenses				
501000 Personnel Expenses				
501100 Payroll Fees	6,682.42	6,461.25	221.17	3.42 %
501110 Salary - Administrative	245,792.48	268,960.30	-23,167.82	-8.61 %
501120 Overtime - Administrative	4,282.52	5,451.39	-1,168.87	-21.44 %
501130 Salary - Project Management	101,289.09	141,758.45	-40,469.36	-28.55 %
501135 Overtime - Project Management	8,227.08	7,049.93	1,177.15	16.7 %
501140 Salary - Contract Services	42,515.42	97.46	42,417.96	43523.46 %
501145 Overtime - Contract Services	1,057.25		1,057.25	
501210 O&M - Salary	389,399.94	387,684.50	1,715.44	0.44 %
501220 O&M - Overtime	9,510.61	22,786.66	-13,276.05	-58.26 %
501230 O&M - Standby, On Call, Shift Diff Comp	41,024.34	22,241.92	18,782.42	84.45 %
501300 Uniform - Safety Gear	3,997.28	3,250.59	746.69	22.97 %
501400 FICA - Employer	63,980.80	62,483.66	1,497.14	2.4 %
501500 Worker's Compensation	14,090.95	23,613.02	-9,522.07	-40.33 %
501600 Medical Insurance	75,933.09	94,404.15	-18,471.06	-19.57 %
501650 Life Insurance	1,289.51	1,173.46	116.05	9.89 %
501700 Dental Insurance	4,083.55	4,632.68	-549.13	-11.85 %
501750 Vision Insurance	1,328.12		1,328.12	
501800 Long Term Disability	2,934.13	3,079.30	-145.17	-4.71 %
501900 Retirement - BCRSD Contribution	35,585.79	51,965.34	-16,379.55	-31.52 %
502200 Safety Incentive Expense	867.86		867.86	
502300 Employee Training, Travel	\$11,861.61	\$153.82	\$11,707.79	7611.36 %
502301 Employee Training (deleted)		321.34	-321.34	-100.0 %
Total for 502300 Employee Training, Travel	\$11,861.61	\$475.16	\$11,386.45	2396.34 %
502400 Recruiting	19,574.68	9,132.14	10,442.54	114.35 %

Profit and Loss

Boone County Regional Sewer District
January-September, 2025

Distribution account	TOTAL			
	Jan 1 - Sep 30 2025	Apr 3 - Dec 31 2024 (PP)	Change (PP)	% Change (PP)
501235 Shift Differential (deleted)		324.00	-324.00	-100.0 %
Total for 501000 Personnel Expenses	\$1,085,308.52	\$1,117,025.36	-\$31,716.84	-2.84 %
520000 Materials & Supplies	\$413.40		\$413.40	
520100 Postage	6,465.30	5,938.16	527.14	8.88 %
520300 Office Supplies	2,809.70	4,897.46	-2,087.76	-42.63 %
520600 Printing & Duplicating	2,184.82	3,075.99	-891.17	-28.97 %
520900 Computer Supplies	4,014.82	156.41	3,858.41	2466.86 %
521300 Building Supplies	51.10		51.10	
Total for 520000 Materials & Supplies	\$15,939.14	\$14,068.02	\$1,871.12	13.3 %

Profit and Loss

Boone County Regional Sewer District
January-September, 2025

Distribution account	TOTAL			
	Jan 1 - Sep 30 2025	Apr 3 - Dec 31 2024 (PP)	Change (PP)	% Change (PP)
530000 Bond Issuance & Admin Fees				
532000 SRF Bond Issuance Exp S&D	37,104.98	34,677.87	2,427.11	7.0 %
Total for 530000 Bond Issuance & Admin Fees	\$37,104.98	\$34,677.87	\$2,427.11	7.0 %
545000 Utilities				
545100 Telephone - Communications				
545110 Cellular Monthly Fees	12,711.51	14,977.86	-2,266.35	-15.13 %
545115 Cell Phones & IPads, Small Communication Equipment	29.44		29.44	
545120 Land lines - Office Phones, Alarms	8,570.89	8,882.39	-311.50	-3.51 %
545130 Facility Alarm Fees	5,429.95	4,869.21	560.74	11.52 %
545140 System Internet	1,111.47	1,056.72	54.75	5.18 %
Total for 545100 Telephone - Communications	\$27,853.26	\$29,786.18	-\$1,932.92	-6.49 %
545200 Utilities Systems		\$504.37	-\$504.37	-100.0 %
545201 Systems Electric	124,903.89	119,743.40	5,160.49	4.31 %
545203 Systems Natural Gas	2,824.13	559.34	2,264.79	404.9 %
545205 Systems - Water	5,192.85	4,467.97	724.88	16.22 %
545210 Systems - Trash	630.00	594.00	36.00	6.06 %
Total for 545200 Utilities Systems	\$133,550.87	\$125,869.08	\$7,681.79	6.1 %
545500 Utilities Building				
545501 Building - Electric	2,493.14	1,823.10	670.04	36.75 %
545505 Building - Water & Sewer	593.17	400.48	192.69	48.11 %
545507 Building Trash	1,139.21	1,012.64	126.57	12.5 %
545509 Building - Natural Gas	924.76	468.30	456.46	97.47 %
Total for 545500 Utilities Building	\$5,150.28	\$3,704.52	\$1,445.76	39.03 %
Total for 545000 Utilities	\$166,554.41	\$159,359.78	\$7,194.63	4.51 %
550000 Equipment Expenses				
550100 Gasoline	55,587.66	4,652.16	50,935.50	1094.88 %

Profit and Loss

Boone County Regional Sewer District
January-September, 2025

Distribution account	TOTAL			
	Jan 1 - Sep 30 2025	Apr 3 - Dec 31 2024 (PP)	Change (PP)	% Change (PP)
550400 Vehicle & Equip Repairs & Maint	29,903.44	18,535.69	11,367.75	61.33 %
550800 Misc. Equipment Repair & Maint	10,034.78	7,190.22	2,844.56	39.56 %
Total for 550000 Equipment Expenses	\$95,525.88	\$30,378.07	\$65,147.81	214.46 %
550700 Systems Repairs and Maintenance				
550705 Shop Supplies	\$9,835.49	\$8,697.17	\$1,138.32	13.09 %
550706 Safety Equip - PPE	919.07		919.07	
Total for 550705 Shop Supplies	\$10,754.56	\$8,697.17	\$2,057.39	23.66 %

Profit and Loss

Boone County Regional Sewer District
January-September, 2025

Distribution account	TOTAL			
	Jan 1 - Sep 30 2025	Apr 3 - Dec 31 2024 (PP)	Change (PP)	% Change (PP)
550710 Treatment Costs				
550713 Treatment - Lab Supplies	6,014.04	4,813.31	1,200.73	24.95 %
550714 Treatment - Chemicals	496.42	245.02	251.40	102.6 %
550715 Treatment - Sludge Disposal	\$20,640.89	\$11,908.43	\$8,732.46	73.33 %
550720 Treatment - Sludge Dewatering Supplies	12,872.82	10,377.90	2,494.92	24.04 %
Total for 550715 Treatment - Sludge Disposal	\$33,513.71	\$22,286.33	\$11,227.38	50.38 %
550716 Treatment - Lab Analysis	17,620.51	13,317.50	4,303.01	32.31 %
550718 Treatment - Equipment Replacement	31,695.84	20,160.61	11,535.23	57.22 %
550719 Treatment - Parts & Supplies	10,326.20	7,733.96	2,592.24	33.52 %
550711 Treatment - Equipment Rental		2,714.55	-2,714.55	-100.0 %
Total for 550710 Treatment Costs	\$99,666.72	\$71,271.28	\$28,395.44	39.84 %
550750 Collection Systems				
550751 Collection - Equipment Rental	5,533.56	4,800.43	733.13	15.27 %
550753 Collection - Locates - MO One Call	6,436.75	6,584.32	-147.57	-2.24 %
550754 Collection - Pump Purchases	59,572.87	48,789.65	10,783.22	22.1 %
550756 Collection - Equipment Replacement (LS Pumps)	28,916.22	37,995.49	-9,079.27	-23.9 %
550757 Collection - Pressurized Pump Parts	717.63		717.63	
550758 Collection - Parts & Supplies	16,150.27	9,086.73	7,063.54	77.73 %
550759 Collection - Back-up Rehabilitation	12,634.50	1,000.00	11,634.50	1163.45 %
Total for 550750 Collection Systems	\$129,961.80	\$108,256.62	\$21,705.18	20.05 %
550790 Contract Operations				
550791 Contract Operations - Hartsburg	644.00		644.00	
550792 Contract Operations - Rocheport	232.03		232.03	
550793 Contract Operations - Sturgeon	13,299.11	9,145.69	4,153.42	45.41 %
550794 Contract Operations - Midway Arms	1,331.54		1,331.54	
550799 Misc	6,300.00		6,300.00	

Profit and Loss

Boone County Regional Sewer District
January-September, 2025

Distribution account	TOTAL			
	Jan 1 - Sep 30 2025	Apr 3 - Dec 31 2024 (PP)	Change (PP)	% Change (PP)
Total for 550790 Contract Operations	\$21,806.68	\$9,145.69	\$12,660.99	138.44 %
Total for 550700 Systems Repairs and Maintenance	\$262,189.76	\$197,370.76	\$64,819.00	32.84 %
551000 Wholesale Treatment	\$0.00	\$782,906.10	-	-100.0 %
			\$782,906.10	
551100 Wholesale Treatment - City of Columbia	775,305.15		775,305.15	
551200 Wholesale Treatment - Hallsville	358.83		358.83	
Total for 551000 Wholesale Treatment	\$775,663.98	\$782,906.10	-\$7,242.12	-0.93 %
552000 Headquarters Repair & Maint	3,508.11		3,508.11	
560000 Contractual Services - Administrative				
560100 Insurance	82,296.66	51,574.36	30,722.30	59.57 %

Profit and Loss

Boone County Regional Sewer District
January-September, 2025

Distribution account	TOTAL			
	Jan 1 - Sep 30 2025	Apr 3 - Dec 31 2024 (PP)	Change (PP)	% Change (PP)
560300 Legal Fees				
560310 Legal Fees - General Counsel	122,595.00	110,880.00	11,715.00	10.57 %
Total for 560300 Legal Fees	\$122,595.00	\$110,880.00	\$11,715.00	10.57 %
560400 Management Plan (AWMP 2024)	13,382.77	117,294.79	-103,912.02	-88.59 %
560500 Engineering & Surveys	10,439.75	29,980.17	-19,540.42	-65.18 %
560700 Outside Services (Cleaning)	2,015.39	3,293.39	-1,278.00	-38.81 %
560900 Land Rent	100.00		100.00	
561500 Equipment Service Contracts	6.79		6.79	
561700 Audit	22,000.00	20,000.00	2,000.00	10.0 %
561900 Answering Service	6,525.69	5,941.25	584.44	9.84 %
562200 Management Contract - County	3,728.40	3,346.00	382.40	11.43 %
562250 IT Services	11,438.58		11,438.58	
562299 BEC Fees & Services				
562301 BEC Credit Card Fees	36,424.11	35,212.17	1,211.94	3.44 %
562302 BEC, Support, Postage & Payroll	38,312.53	38,504.46	-191.93	-0.5 %
562303 BEC, CIS & IT Fees	9,571.47	5,543.08	4,028.39	72.67 %
562304 BEC, AR-AR Transfer & NSF	12,871.32	4,127.47	8,743.85	211.85 %
562306 Shut Off Fees	110.00	610.00	-500.00	-81.97 %
562307 BEC Collection Agency Fees	924.64	700.98	223.66	31.91 %
562300 Computer Billing Services BEC		3,232.50	-3,232.50	-100.0 %
Total for 562299 BEC Fees & Services	\$98,214.07	\$87,930.66	\$10,283.41	11.69 %
562400 Contract Service-GIS Developmnt	13,893.70	20,628.63	-6,734.93	-32.65 %
562500 Contract Services - Finance	630.00		630.00	
562600 Contract Service - Misc	93.17		93.17	
562700 Mowing Contract	36,200.00	36,965.00	-765.00	-2.07 %
Total for 560000 Contractual Services - Administrative	\$423,559.97	\$487,834.25	-\$64,274.28	-13.18 %

Profit and Loss

Boone County Regional Sewer District
January-September, 2025

Distribution account	TOTAL			
	Jan 1 - Sep 30 2025	Apr 3 - Dec 31 2024 (PP)	Change (PP)	% Change (PP)
565000 Miscellaneous Administrative Expenses	\$164.30		\$164.30	
540700 Meeting Expenses, Travel, Parking, Mileage	1,100.44	1,446.09	-345.65	-23.9 %
541000 Mileage, Meetings, Related Travel	\$71.86		\$71.86	
540800 Meeting Expenses (deleted)		615.47	-615.47	-100.0 %
540900 Mileage (deleted)		42.55	-42.55	-100.0 %
Total for 541000 Mileage, Meetings, Related Travel	\$71.86	\$658.02	-\$586.16	-89.08 %
565010 Computer Software Subscriptions	1,124.43	559.16	565.27	101.09 %
565050 Sales Tax	142.19	187.72	-45.53	-24.25 %
565100 Public Notices	584.30	1,107.35	-523.05	-47.23 %
565200 DNR Connection Fee	6,593.85	6,473.84	120.01	1.85 %

Profit and Loss

Boone County Regional Sewer District
January-September, 2025

Distribution account	TOTAL			
	Jan 1 - Sep 30 2025	Apr 3 - Dec 31 2024 (PP)	Change (PP)	% Change (PP)
565300 Recording and Permit Fees	724.89	853.64	-128.75	-15.08 %
565500 Dues, Subscriptions & Memberships	8,280.43	11,128.85	-2,848.42	-25.59 %
565550 Web Development, PR & Social Media Expenses	8.71	206.68	-197.97	-95.79 %
565700 Administrative Expense	405.39	1,455.94	-1,050.55	-72.16 %
565750 Accounting Software	2,864.05	4,133.31	-1,269.26	-30.71 %
565900 Bank Service Charges	474.92	487.41	-12.49	-2.56 %
565950 Miscellaneous Administrative Expense	729.83	151.69	578.14	381.13 %
565600 Newsletter Expenses		665.49	-665.49	-100.0 %
Total for 565000 Miscellaneous Administrative Expenses	\$23,269.59	\$29,515.19	-\$6,245.60	-21.16 %
580000 Depreciation				
580200 Depreciation-Furniture & Fix	3,243.09	2,611.08	632.01	24.2 %
580300 Depreciation-Mach & Equip	34,465.44	31,895.05	2,570.39	8.06 %
580500 Depreciation-Bldg Add	0.00	0.90	-0.90	-100.0 %
580600 Depreciation-Vehicles	25,971.39	30,247.92	-4,276.53	-14.14 %
580700 Depreciation-Trmnt Plants	460,264.68	441,630.09	18,634.59	4.22 %
580800 Depreciation-Collection Systems	473,104.92	465,622.85	7,482.07	1.61 %
581000 Depreciation-Driveway	1,106.37	1,106.37	0.00	0.0 %
581100 Depreciation-Floor	0.00	130.86	-130.86	-100.0 %
580100 Amortization Intangible Assets		29,753.94	-29,753.94	-100.0 %
Total for 580000 Depreciation	\$998,155.89	\$1,002,999.06	-\$4,843.17	-0.48 %
585000 Interest Expense				
585201 Lease Purch Int Exp Sewer Jet	106.76	3,107.39	-3,000.63	-96.56 %
585202 Lease Purchase Interest	-23,477.58		-23,477.58	
585500 SRF Interest Expense S&D	44,545.56	135,868.35	-91,322.79	-67.21 %
585900 Miscellaneous Interest Exp	104.40	1,133.56	-1,029.16	-90.79 %

Profit and Loss

Boone County Regional Sewer District
January-September, 2025

Distribution account	TOTAL			
	Jan 1 - Sep 30 2025	Apr 3 - Dec 31 2024 (PP)	Change (PP)	% Change (PP)
585200 Lease Purch Int Exp Dump Truck		570.23	-570.23	-100.0 %
Total for 585000 Interest Expense	\$21,279.14	\$140,679.53	- \$119,400.39	-84.87 %
566000 Bad Debt Write Off		35,515.09	-35,515.09	-100.0 %
Total for Expenses	\$3,908,059.37	\$4,032,329.08	- \$124,269.71	-3.08 %
Net Operating Income	\$734,147.82	\$389,907.28	\$344,240.54	88.29 %
Other Expenses				
Reconciliation Discrepancies	10,000.00	431.49	9,568.51	2217.55 %
Total for Other Expenses	\$10,000.00	\$431.49	\$9,568.51	2217.55 %
Net Other Income	-\$10,000.00	-\$431.49	-\$9,568.51	-2217.55 %
Net Income	\$724,147.82	\$389,475.79	\$334,672.03	85.93 %