

Boone County Regional Sewer District
Income Statement Budget vs. Actual
January through March 2021

	<u>Jan - Mar 21</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
401000 · Customer Fees	1,224,432.24	1,228,633.00	99.7%
415000 · Interest Income	874.13	1,020.00	85.7%
498000 · Miscellaneous Income	1,917.00	0.00	100.0%
Total Income	<u>1,227,223.37</u>	<u>1,229,653.00</u>	<u>99.8%</u>
Expense			
501000 · Personnel Expenses	257,756.62	296,658.00	86.9%
520000 · Materials & Supplies	2,175.50	2,256.00	96.4%
530000 · Bond Issuance & Admin Fees	48,645.18	51,058.00	95.3%
540000 · Dues, Training, Seminars	3,165.00	5,370.00	58.9%
545000 · Utilities	55,240.65	49,951.00	110.6%
550000 · Equipment Expenses	8,688.51	15,954.00	54.5%
550700 · Systems Repairs and Maintena...	52,479.85	83,436.00	62.9%
551000 · Wholesale Treatment	253,761.05	254,970.00	99.5%
552000 · Headquarters Repair & Maint	0.00	4,623.00	0.0%
560000 · Contractual Services	111,054.20	94,845.00	117.1%
565000 · Miscellaneous	5,298.26	17,751.00	29.8%
566000 · Bad Debt Write Off	0.00	8,748.00	0.0%
580000 · Depreciation	326,954.02	341,453.00	95.8%
585000 · Interest Expense	16,833.28	66,520.00	25.3%
Total Expense	<u>1,142,052.12</u>	<u>1,293,593.00</u>	<u>88.3%</u>
Net Ordinary Income	85,171.25	(63,940.00)	(133.2)%
Other Income/Expense			
Other Expense			
850000 · Other Expenses	0.00	20,502.00	0.0%
Total Other Expense	<u>0.00</u>	<u>20,502.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>(20,502.00)</u>	<u>0.0%</u>
Net Income	<u><u>85,171.25</u></u>	<u><u>(84,442.00)</u></u>	<u><u>(100.9)%</u></u>

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Ordinary Income/Expense			
Income			
401000 · Customer Fees			
401100 · User Fees	1,201,693.58	1,201,944.00	100.0%
401200 · Late Penalty Charge	4,433.88	3,187.00	139.1%
401300 · Connection Fees	9,200.00	15,000.00	61.3%
401400 · Inspection Fees	2,170.00	1,002.00	216.6%
401500 · Contracted Services	6,934.78	7,500.00	92.5%
Total 401000 · Customer Fees	<u>1,224,432.24</u>	<u>1,228,633.00</u>	99.7%
415000 · Interest Income			
415300 · Interest Inc-MMkt	764.68	915.00	83.6%
415500 · Interest Inc-Cking	95.44	105.00	90.9%
415700 · Interest Inc-SRF	14.01	0.00	100.0%
Total 415000 · Interest Income	<u>874.13</u>	<u>1,020.00</u>	85.7%
498000 · Miscellaneous Income	<u>1,917.00</u>	<u>0.00</u>	100.0%
Total Income	<u>1,227,223.37</u>	<u>1,229,653.00</u>	99.8%
Expense			
501000 · Personnel Expenses			
501110 · Salary - Administrative	56,882.52	72,780.00	78.2%
501120 · Overtime - Administrative	83.82	1,098.00	7.6%
501210 · Salary - Operations	122,277.60	131,787.00	92.8%
501220 · Overtime - Operations	8,402.37	7,875.00	106.7%
501230 · Standby Compensation	5,783.40	5,517.00	104.8%
501235 · Shift Differential	288.00	314.00	91.7%
501240 · Salary - Temporary	0.00	1,998.00	0.0%
501300 · Uniform - Safety Gear	674.48	2,727.00	24.7%
501400 · FICA - Employer	16,010.99	17,586.00	91.0%
501500 · Worker's Compensation	2,560.16	6,027.00	42.5%
501600 · Medical Insurance	27,654.97	29,262.00	94.5%
501650 · Life Insurance	393.82	408.00	96.5%
501700 · Dental Insurance	1,621.39	1,861.00	87.1%
501800 · Long Term Disability	820.76	840.00	97.7%
501900 · Retirement - BCRSD Contribution	14,302.34	16,367.00	87.4%
502100 · Employee Assistance Program	0.00	61.00	0.0%
502200 · Safety Incentive Expense	0.00	150.00	0.0%
Total 501000 · Personnel Expenses	<u>257,756.62</u>	<u>296,658.00</u>	86.9%
520000 · Materials & Supplies			
520100 · Postage	1,004.85	873.00	115.1%

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520300 · Office Supplies			
520400 · Work from Home	0.00	252.00	0.0%
520300 · Office Supplies - Other	806.81	627.00	128.7%
Total 520300 · Office Supplies	806.81	879.00	91.8%
520600 · Printing & Duplicating	0.00	252.00	0.0%
520900 · Computer Supplies	68.07	252.00	27.0%
521300 · Building Supplies	295.77		
Total 520000 · Materials & Supplies	2,175.50	2,256.00	96.4%
530000 · Bond Issuance & Admin Fees			
532000 · SRF Bond Issuance Exp	48,645.18	51,048.00	95.3%
535000 · Rocheport Loan Admin Fee	0.00	10.00	0.0%
Total 530000 · Bond Issuance & Admin Fees	48,645.18	51,058.00	95.3%
540000 · Dues, Training, Seminars			
540200 · Dues	3,080.00	1,347.00	228.7%
540400 · Seminars	0.00	1,875.00	0.0%
540600 · Training	85.00	2,148.00	4.0%
Total 540000 · Dues, Training, Seminars	3,165.00	5,370.00	58.9%
545000 · Utilities			
545100 · Telephone & Alarm Monthly Fees			
545110 · Mobile Phones and Ipads	3,789.20	2,639.00	143.6%
545120 · Land lines - Office and Alarms	3,688.64	3,852.00	95.8%
545130 · Omnisite Alarm Fees	5,439.00	1,377.00	395.0%
545140 · Rocky Fork WWTP Internet	299.94	314.00	95.5%
Total 545100 · Telephone & Alarm Monthly F...	13,216.78	8,182.00	161.5%
545200 · Utilities Systems			
545201 · Systems Electric	37,387.84	38,748.00	96.5%
545203 · Systems Natural Gas	1,804.31	627.00	287.8%
545205 · Systems - Water	690.44	552.00	125.1%
545210 · Systems - Trash	267.58	177.00	151.2%
Total 545200 · Utilities Systems	40,150.17	40,104.00	100.1%
545500 · Utilities Building			
545501 · Building - Electric	1,021.06	661.00	154.5%
545505 · Building - Water & Sewer	141.08	117.00	120.6%
545507 · Building Trash	253.16	389.00	65.1%
545509 · Building - Natural Gas	458.40	498.00	92.0%
Total 545500 · Utilities Building	1,873.70	1,665.00	112.5%
Total 545000 · Utilities	55,240.65	49,951.00	110.6%

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550000 · Equipment Expenses			
550100 · Gasoline	5,323.73	9,627.00	55.3%
550300 · Mileage	0.00	75.00	0.0%
550400 · Vehicle & Equip Repairs & Maint	3,364.78	6,252.00	53.8%
Total 550000 · Equipment Expenses	8,688.51	15,954.00	54.5%
550700 · Systems Repairs and Maintenance			
550705 · Shop Supplies			
550706 · Safety Equip - Covid	1,698.77	2,127.00	79.9%
550705 · Shop Supplies - Other	1,261.39	852.00	148.1%
Total 550705 · Shop Supplies	2,960.16	2,979.00	99.4%
550710 · Treatment Costs			
550711 · Equipment Rental WWTP	1,076.36	627.00	171.7%
550713 · Lab Supplies	924.96	2,127.00	43.5%
550714 · Chemicals	624.02	1,125.00	55.5%
550715 · Sludge Disposal	6,594.81	12,498.00	52.8%
550716 · Lab Analysis	3,514.37	3,000.00	117.1%
550718 · Equipment Replacemnt-treatmnt	14,148.15	15,000.00	94.3%
550719 · Construction & Materials -Trtmt	2,924.16	1,125.00	259.9%
Total 550710 · Treatment Costs	29,806.83	35,502.00	84.0%
550750 · Collection Systems			
550751 · Equipment Rental Collection Sys	0.00	1,875.00	0.0%
550753 · Locates - MO One Call	741.05	1,500.00	49.4%
550754 · Pressurized System Parts	9,901.37	19,998.00	49.5%
550755 · Mapping	0.00	1,836.00	0.0%
550756 · Equipment Replacemnt-Collection	4,440.39	8,748.00	50.8%
550758 · Construction & Mat-Collection	4,009.14	4,998.00	80.2%
550759 · Back-up Rehabilitation	620.91	6,000.00	10.3%
Total 550750 · Collection Systems	19,712.86	44,955.00	43.9%
550790 · Contract Operations			
550791 · Hartsburg	0.00	0.00	0.0%
Total 550790 · Contract Operations	0.00	0.00	0.0%
Total 550700 · Systems Repairs and Maintenanc...	52,479.85	83,436.00	62.9%
551000 · Wholesale Treatment	253,761.05	254,970.00	99.5%
552000 · Headquarters Repair & Maint	0.00	4,623.00	0.0%

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560000 · Contractual Services			
560100 · Insurance	7,600.28	12,000.00	63.3%
560300 · Legal Fees	55,115.00	20,502.00	268.8%
560500 · Engineering & Surveys	14,553.80	5,373.00	270.9%
560700 · Outside Services	1,400.38	1,575.00	88.9%
560900 · Land Rent	100.00	100.00	100.0%
561500 · Equipment Service Contracts	7,311.95	4,500.00	162.5%
561700 · Audit	0.00	2,291.00	0.0%
561900 · Answering Service	472.75	777.00	60.8%
562100 · Temporary Labor Services	0.00	1,248.00	0.0%
562200 · Management Contract - County	783.92	1,248.00	62.8%
562300 · Computer Billing Services BEC	20,505.18	19,694.00	104.1%
562400 · Contract Service-GIS Developmnt	0.00	7,094.00	0.0%
562500 · Contract Services - Finance	3,210.94	6,252.00	51.4%
562600 · Contract Service - Misc	0.00	2,189.00	0.0%
562700 · Mowing Contract	0.00	10,002.00	0.0%
Total 560000 · Contractual Services	111,054.20	94,845.00	117.1%
565000 · Miscellaneous			
565100 · Public Notices	62.35	498.00	12.5%
565200 · DNR Connection Fee	0.00	1,248.00	0.0%
565300 · Recording and Permit Fees	764.00	450.00	169.8%
565400 · Annual Meeting	275.00	36.00	763.9%
565500 · Subscriptions	194.49	273.00	71.2%
565600 · Newsletter Expense			
565601 · Digital Newsletter	0.00	375.00	0.0%
565600 · Newsletter Expense - Other	3,379.27	1,248.00	270.8%
Total 565600 · Newsletter Expense	3,379.27	1,623.00	208.2%
565700 · Administrative Expense	275.95	750.00	36.8%
565800 · Contingency	0.00	12,498.00	0.0%
565900 · Bank Service Charges	347.20	375.00	92.6%
Total 565000 · Miscellaneous	5,298.26	17,751.00	29.8%
566000 · Bad Debt Write Off	0.00	8,748.00	0.0%
580000 · Depreciation			
580200 · Depreciation-Furniture & Fix	1,013.46	3,061.00	33.1%
580300 · Depreciation-Mach & Equip	6,517.17	17,637.00	37.0%
580500 · Depreciation-Bldg Add	283.32	285.00	99.4%
580600 · Depreciation-Vehicles	10,672.50	10,533.00	101.3%
580700 · Depreciation-Trmnt Plants	150,101.55	155,725.00	96.4%
580800 · Depreciation-Collection Systems	158,313.28	154,161.00	102.7%
581100 · Depreciation-Floor	52.74	51.00	103.4%
Total 580000 · Depreciation	326,954.02	341,453.00	95.8%

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585000 · Interest Expense			
585200 · Lease Purchase Int Exp	0.00	507.00	0.0%
585300 · Rocheport Loan Int Exp	0.00	34.00	0.0%
585500 · SRF Interest Expense	16,833.28	65,979.00	25.5%
Total 585000 · Interest Expense	16,833.28	66,520.00	25.3%
Total Expense	1,142,052.12	1,293,593.00	88.3%
Net Ordinary Income	85,171.25	(63,940.00)	(133.2)%
Other Income/Expense			
Other Expense			
850000 · Other Expenses			
852000 · Loss on Demolition of Plant	0.00	20,502.00	0.0%
853000 · Gain/Loss on Machinery & Equip	0.00	0.00	0.0%
Total 850000 · Other Expenses	0.00	20,502.00	0.0%
Total Other Expense	0.00	20,502.00	0.0%
Net Other Income	0.00	(20,502.00)	0.0%
Net Income	85,171.25	(84,442.00)	(100.9)%