

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

	Jan - Sep 21	Budget	% of Budget
Ordinary Income/Expense			
Income			
401000 · Customer Fees			
401100 · User Fees	3,633,694.51	3,605,832.00	100.8%
401200 · Late Penalty Charge	12,934.56	9,565.00	135.2%
401300 · Connection Fees	46,089.25	45,000.00	102.4%
401400 · Inspection Fees	6,160.00	3,001.00	205.3%
401500 · Contracted Services	24,769.18	22,500.00	110.1%
Total 401000 · Customer Fees	3,723,647.50	3,685,898.00	101.0%
415000 · Interest Income			
415300 · Interest Inc-MMkt	2,314.37	2,745.00	84.3%
415500 · Interest Inc-Cking	252.72	315.00	80.2%
415700 · Interest Inc-SRF	40.59	0.00	100.0%
Total 415000 · Interest Income	2,607.68	3,060.00	85.2%
498000 · Miscellaneous Income	94,702.13	0.00	100.0%
Total Income	3,820,957.31	3,688,958.00	103.6%
Expense			
501000 · Personnel Expenses			
501110 · Salary - Administrative	193,688.61	218,338.00	88.7%
501120 · Overtime - Administrative	1,959.32	3,299.00	59.4%
501210 · Salary - Operations	369,263.03	395,366.00	93.4%
501220 · Overtime - Operations	24,138.61	23,625.00	102.2%
501230 · Standby Compensation	17,764.44	16,546.00	107.4%
501235 · Shift Differential	936.00	938.00	99.8%
501240 · Salary - Temporary	0.00	5,999.00	0.0%
501300 · Uniform - Safety Gear	827.47	8,176.00	10.1%
501400 · FICA - Employer	49,927.29	52,763.00	94.6%
501500 · Worker's Compensation	15,276.12	18,076.00	84.5%
501600 · Medical Insurance	71,097.06	87,783.00	81.0%
501650 · Life Insurance	1,143.76	1,224.00	93.4%
501700 · Dental Insurance	4,559.97	5,581.00	81.7%
501800 · Long Term Disability	2,390.32	2,520.00	94.9%
501900 · Retirement - BCRSD Contributi...	43,080.52	49,097.00	87.7%
502100 · Employee Assistance Program	0.00	187.00	0.0%
502200 · Safety Incentive Expense	0.00	450.00	0.0%
Total 501000 · Personnel Expenses	796,052.52	889,968.00	89.4%
520000 · Materials & Supplies			
520100 · Postage	2,875.80	2,624.00	109.6%

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520300 · Office Supplies			
520400 · Work from Home	0.00	751.00	0.0%
520300 · Office Supplies - Other	3,028.19	1,876.00	161.4%
Total 520300 · Office Supplies	3,028.19	2,627.00	115.3%
520600 · Printing & Duplicating	23.52	751.00	3.1%
520900 · Computer Supplies	4,422.02	751.00	588.8%
Total 520000 · Materials & Supplies	10,349.53	6,753.00	153.3%
530000 · Bond Issuance & Admin Fees			
532000 · SRF Bond Issuance Exp S&D	89,324.04	102,096.00	87.5%
535000 · Rocheport Loan Admin Fee	42.00	34.00	123.5%
Total 530000 · Bond Issuance & Admin Fe...	89,366.04	102,130.00	87.5%
540000 · Dues, Training, Seminars			
540200 · Dues	4,094.00	4,036.00	101.4%
540400 · Seminars	0.00	5,625.00	0.0%
540600 · Training	843.03	6,449.00	13.1%
540000 · Dues, Training, Seminars - Other	160.00		
Total 540000 · Dues, Training, Seminars	5,097.03	16,110.00	31.6%
545000 · Utilities			
545100 · Telephone & Alarm Monthly Fees			
545110 · Mobile Phones, Ipads, Pagers	9,928.62	7,913.00	125.5%
545120 · Land lines - Office and Alarms	11,224.81	11,551.00	97.2%
545130 · Omnisite Alarm Fees	5,523.43	4,126.00	133.9%
545140 · Rocky Fork WWTP Internet	899.82	938.00	95.9%
Total 545100 · Telephone & Alarm Mont...	27,576.68	24,528.00	112.4%
545200 · Utilities Systems			
545201 · Systems Electric	111,292.32	116,249.00	95.7%
545203 · Systems Natural Gas	3,060.56	1,876.00	163.1%
545205 · Systems - Water	2,776.95	1,651.00	168.2%
545210 · Systems - Trash	2,464.98	526.00	468.6%
Total 545200 · Utilities Systems	119,594.81	120,302.00	99.4%
545500 · Utilities Building			
545501 · Building - Electric	2,385.81	1,987.00	120.1%
545505 · Building - Water & Sewer	375.83	355.00	105.9%
545507 · Building Trash	1,012.64	1,163.00	87.1%
545509 · Building - Natural Gas	786.57	1,499.00	52.5%
Total 545500 · Utilities Building	4,560.85	5,004.00	91.1%
Total 545000 · Utilities	151,732.34	149,834.00	101.3%

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550000 · Equipment Expenses			
550100 · Gasoline	19,263.27	28,876.00	66.7%
550300 · Mileage	0.00	225.00	0.0%
550400 · Vehicle & Equip Repairs & Maint	16,889.06	18,751.00	90.1%
550500 · Computer Repairs & Maintenan...	1,322.62		
Total 550000 · Equipment Expenses	37,474.95	47,852.00	78.3%
550700 · Systems Repairs and Maintenance			
550705 · Shop Supplies			
550706 · Safety Equip - Covid	3,715.18	6,376.00	58.3%
550705 · Shop Supplies - Other	4,235.71	2,551.00	166.0%
Total 550705 · Shop Supplies	7,950.89	8,927.00	89.1%
550710 · Treatment Costs			
550711 · Equipment Rental WWTP	4,285.33	1,876.00	228.4%
550713 · Lab Supplies	3,447.43	6,376.00	54.1%
550714 · Chemicals	1,782.16	3,375.00	52.8%
550715 · Sludge Disposal	40,432.35	37,499.00	107.8%
550716 · Lab Analysis	7,561.41	9,000.00	84.0%
550718 · Equipment Replacemnt-treat...	34,166.13	45,000.00	75.9%
550719 · Construction & Materials -Trtmt	5,030.78	3,375.00	149.1%
Total 550710 · Treatment Costs	96,705.59	106,501.00	90.8%
550750 · Collection Systems			
550751 · Equipment Rental Collection ...	827.62	5,625.00	14.7%
550753 · Locates - MO One Call	3,101.90	4,500.00	68.9%
550754 · Pressurized System Parts	60,343.50	59,999.00	100.6%
550755 · Mapping	0.00	5,511.00	0.0%
550756 · Equipment Replacemnt-Colle...	21,153.87	26,249.00	80.6%
550758 · Construction & Mat-Collection	14,270.29	14,999.00	95.1%
550759 · Back-up Rehabilitation	2,220.91	18,000.00	12.3%
Total 550750 · Collection Systems	101,918.09	134,883.00	75.6%
550790 · Contract Operations			
550791 · Hartsburg	2,157.39	0.00	100.0%
550793 · Sturgeon	3,850.79		
Total 550790 · Contract Operations	6,008.18	0.00	100.0%
Total 550700 · Systems Repairs and Maint...	212,582.75	250,311.00	84.9%
551000 · Wholesale Treatment	761,155.63	764,914.00	99.5%
552000 · Headquarters Repair & Maint	38.54	13,874.00	0.3%
560000 · Contractual Services			
560100 · Insurance	34,201.26	36,000.00	95.0%

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560300 · Legal Fees			
560310 · Legal Fees - General Counsel	33,750.00		
560320 · Legal Fees - Other	110,747.00		
560300 · Legal Fees - Other	0.00	61,501.00	0.0%
Total 560300 · Legal Fees	144,497.00	61,501.00	235.0%
560500 · Engineering & Surveys	11,887.62	16,124.00	73.7%
560700 · Outside Services	3,791.66	4,725.00	80.2%
560900 · Land Rent	100.00	100.00	100.0%
561500 · Equipment Service Contracts	15,474.23	13,500.00	114.6%
561700 · Audit	9,350.00	6,875.00	136.0%
561900 · Answering Service	1,833.50	2,326.00	78.8%
562100 · Temporary Labor Services	0.00	3,749.00	0.0%
562200 · Management Contract - County	3,288.64	3,749.00	87.7%
562300 · Computer Billing Services BEC	65,196.53	59,078.00	110.4%
562400 · Contract Service-GIS Develop...	6,003.75	21,278.00	28.2%
562500 · Contract Services - Finance	4,960.94	18,751.00	26.5%
562600 · Contract Service - Misc	0.00	6,563.00	0.0%
562700 · Mowing Contract	26,556.50	30,001.00	88.5%
Total 560000 · Contractual Services	327,141.63	284,320.00	115.1%
565000 · Miscellaneous			
565100 · Public Notices	105.90	1,499.00	7.1%
565200 · DNR Connection Fee	5,493.66	3,749.00	146.5%
565300 · Recording and Permit Fees	1,777.00	1,350.00	131.6%
565400 · Annual Meeting	275.00	111.00	247.7%
565500 · Subscriptions	720.45	824.00	87.4%
565600 · Newsletter Expense			
565601 · Digital Newsletter	0.00	1,125.00	0.0%
565600 · Newsletter Expense - Other	6,926.48	3,749.00	184.8%
Total 565600 · Newsletter Expense	6,926.48	4,874.00	142.1%
565700 · Administrative Expense	1,242.85	2,250.00	55.2%
565800 · Contingency	0.00	37,499.00	0.0%
565900 · Bank Service Charges	1,122.38	1,125.00	99.8%
565000 · Miscellaneous - Other	588.00		
Total 565000 · Miscellaneous	18,251.72	53,281.00	34.3%
566000 · Bad Debt Write Off	0.00	26,249.00	0.0%

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580000 · Depreciation			
580200 · Depreciation-Furniture & Fix	3,040.38	9,187.00	33.1%
580300 · Depreciation-Mach & Equip	21,378.41	52,915.00	40.4%
580500 · Depreciation-Bldg Add	849.96	851.00	99.9%
580600 · Depreciation-Vehicles	32,017.50	31,594.00	101.3%
580700 · Depreciation-Trmnt Plants	450,304.65	467,179.00	96.4%
580800 · Depreciation-Collection Systems	475,426.10	462,489.00	102.8%
581100 · Depreciation-Floor	158.22	157.00	100.8%
Total 580000 · Depreciation	<u>983,175.22</u>	<u>1,024,372.00</u>	<u>96.0%</u>
585000 · Interest Expense			
585200 · Lease Purchase Int Exp	0.00	1,526.00	0.0%
585300 · Rocheport Loan Int Exp	70.98	106.00	67.0%
585500 · SRF Interest Expense S&D	121,966.59	197,937.00	61.6%
Total 585000 · Interest Expense	<u>122,037.57</u>	<u>199,569.00</u>	<u>61.2%</u>
Total Expense	<u>3,514,455.47</u>	<u>3,829,537.00</u>	<u>91.8%</u>
Net Ordinary Income	306,501.84	(140,579.00)	(218.0)%
Other Income/Expense			
Other Expense			
850000 · Other Expenses			
852000 · Loss on Demolition of Plant	0.00	61,501.00	0.0%
853000 · Gain/Loss on Machinery & Equip	0.00	0.00	0.0%
Total 850000 · Other Expenses	<u>0.00</u>	<u>61,501.00</u>	<u>0.0%</u>
Total Other Expense	<u>0.00</u>	<u>61,501.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>(61,501.00)</u>	<u>0.0%</u>
Net Income	<u><u>306,501.84</u></u>	<u><u>(202,080.00)</u></u>	<u><u>(151.7)%</u></u>