

**Boone County Regional Sewer District**  
**Income Statement**  
December 2021

	Dec 21	Jan - Dec 21
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
401000 · Customer Fees	439,896.90	5,001,415.51
415000 · Interest Income	3,272.47	6,609.30
498000 · Miscellaneous Income	3,219.50	97,921.63
<b>Total Income</b>	<b>446,388.87</b>	<b>5,105,946.44</b>
<b>Expense</b>		
501000 · Personnel Expenses	87,808.62	1,088,316.29
520000 · Materials & Supplies	1,201.29	8,701.05
530000 · Bond Issuance & Admin Fees	14.00	89,380.04
540000 · Dues, Training, Seminars	0.00	9,977.47
545000 · Utilities	15,370.85	196,597.33
550000 · Equipment Expenses	8,595.90	59,957.50
550700 · Systems Repairs and Maintenance	28,851.09	272,013.80
551000 · Wholesale Treatment	84,629.70	1,015,414.60
552000 · Headquarters Repair & Maint	0.00	38.54
560000 · Contractual Services	45,456.27	446,898.70
565000 · Miscellaneous	730.65	20,005.52
566000 · Bad Debt Write Off	28,047.24	28,047.24
580000 · Depreciation	112,284.84	1,320,534.22
585000 · Interest Expense	2,515.03	131,482.10
<b>Total Expense</b>	<b>415,505.48</b>	<b>4,687,364.40</b>
<b>Net Ordinary Income</b>	<b>30,883.39</b>	<b>418,582.04</b>
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<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>401000 · Customer Fees</b>		
401100 · User Fees	407,614.79	4,848,969.91
401200 · Late Penalty Charge	1,097.55	17,383.16
401300 · Connection Fees	25,075.00	75,964.25
401400 · Inspection Fees	980.00	7,840.00
401500 · Contracted Services	5,129.56	51,258.19
<b>Total 401000 · Customer Fees</b>	439,896.90	5,001,415.51
<b>415000 · Interest Income</b>		
415300 · Interest Inc-MMkt	368.47	3,314.46
415500 · Interest Inc-Cking	29.74	369.26
415700 · Interest Inc-SRF	2,874.26	2,925.58
<b>Total 415000 · Interest Income</b>	3,272.47	6,609.30
<b>498000 · Miscellaneous Income</b>	3,219.50	97,921.63
<b>Total Income</b>	446,388.87	5,105,946.44
<b>Expense</b>		
<b>501000 · Personnel Expenses</b>		
501110 · Salary - Administrative	18,668.75	264,210.88
501120 · Overtime - Administrative	136.21	2,661.32
501210 · Salary - Operations	41,259.64	504,482.71
501220 · Overtime - Operations	2,055.27	32,074.94
501230 · Standby Compensation	1,860.00	24,072.84
501235 · Shift Differential	96.00	1,272.00
501300 · Uniform - Safety Gear	1,129.68	1,989.67
501400 · FICA - Employer	5,099.05	67,883.37
501500 · Worker's Compensation	1,905.98	20,994.06
501600 · Medical Insurance	9,721.26	98,791.41
501650 · Life Insurance	131.23	1,530.19
501700 · Dental Insurance	564.77	6,127.90
501800 · Long Term Disability	283.30	3,198.30
501900 · Retirement - BCRSD Contribution	4,397.48	58,471.70
502100 · Employee Assistance Program	0.00	55.00
502200 · Safety Incentive Expense	500.00	500.00
<b>Total 501000 · Personnel Expenses</b>	87,808.62	1,088,316.29
<b>520000 · Materials &amp; Supplies</b>		
520100 · Postage	439.88	4,186.07
520300 · Office Supplies	761.41	4,032.12
520600 · Printing & Duplicating	0.00	23.52
520900 · Computer Supplies	0.00	459.34
<b>Total 520000 · Materials &amp; Supplies</b>	1,201.29	8,701.05
<b>530000 · Bond Issuance &amp; Admin Fees</b>		
532000 · SRF Bond Issuance Exp S&D	14.00	89,338.04
535000 · Rocheport Loan Admin Fee	0.00	42.00
<b>Total 530000 · Bond Issuance &amp; Admin Fees</b>	14.00	89,380.04
<b>540000 · Dues, Training, Seminars</b>		
540200 · Dues	0.00	4,264.00
540600 · Training	0.00	5,713.47
<b>Total 540000 · Dues, Training, Seminars</b>	0.00	9,977.47

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<b>545000 · Utilities</b>		
<b>545100 · Telephone &amp; Alarm Monthly Fees</b>		
545110 · Mobile Phones, Ipads, Pagers	38.17	11,328.73
545120 · Land lines - Office and Alarms	935.50	14,112.90
545130 · Facility Alarm Fees	0.00	5,523.43
545140 · Rocky Fork WWTP Internet	99.98	1,319.16
545100 · Telephone & Alarm Monthly Fees - O...	1,239.57	1,909.18
<b>Total 545100 · Telephone &amp; Alarm Monthly Fees</b>	2,313.22	34,193.40
<b>545200 · Utilities Systems</b>		
545201 · Systems Electric	11,784.75	147,749.62
545203 · Systems Natural Gas	642.44	4,528.69
545205 · Systems - Water	221.14	3,274.64
545210 · Systems - Trash	31.50	1,418.40
<b>Total 545200 · Utilities Systems</b>	12,679.83	156,971.35
<b>545500 · Utilities Building</b>		
545501 · Building - Electric	168.41	2,524.11
545505 · Building - Water & Sewer	36.12	495.09
545507 · Building Trash	126.58	1,518.96
545509 · Building - Natural Gas	46.69	894.42
<b>Total 545500 · Utilities Building</b>	377.80	5,432.58
<b>Total 545000 · Utilities</b>	15,370.85	196,597.33
<b>550000 · Equipment Expenses</b>		
550100 · Gasoline	6,310.47	35,918.48
550300 · Mileage	19.32	19.32
550400 · Vehicle & Equip Repairs & Maint	2,266.11	24,019.70
<b>Total 550000 · Equipment Expenses</b>	8,595.90	59,957.50
<b>550700 · Systems Repairs and Maintenance</b>		
<b>550705 · Shop Supplies</b>		
550706 · Safety Equip - Covid	65.40	4,173.73
550705 · Shop Supplies - Other	116.81	5,778.47
<b>Total 550705 · Shop Supplies</b>	182.21	9,952.20
<b>550710 · Treatment Costs</b>		
550711 · Equipment Rental WWTP	0.00	4,285.33
550713 · Lab Supplies	0.00	5,200.63
550714 · Chemicals	843.98	2,807.19
550715 · Sludge Disposal	1,842.72	46,320.47
550716 · Lab Analysis	315.00	9,764.93
550718 · Equipment Replacemnt-treatmnt	155.19	34,066.69
550719 · Construction & Materials -Trtmt	93.03	5,557.03
<b>Total 550710 · Treatment Costs</b>	3,249.92	108,002.27
<b>550750 · Collection Systems</b>		
550751 · Equipment Rental Collection Sys	839.15	1,666.77
550753 · Locates - MO One Call	236.25	3,698.54
550754 · Pressurized System Parts, Pumps	18,487.48	94,557.78
550756 · Equipment Replacemnt-Collection	5,370.62	32,295.14
550758 · Construction & Mat-Collection	485.46	15,334.87
550759 · Back-up Rehabilitation	0.00	2,504.74
<b>Total 550750 · Collection Systems</b>	25,418.96	150,057.84
<b>550790 · Contract Operations</b>		
550793 · Sturgeon	0.00	4,001.49
<b>Total 550790 · Contract Operations</b>	0.00	4,001.49
<b>Total 550700 · Systems Repairs and Maintenance</b>	28,851.09	272,013.80

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551000 · Wholesale Treatment	84,629.70	1,015,414.60
552000 · Headquarters Repair & Maint	0.00	38.54
560000 · Contractual Services		
560100 · Insurance	3,800.14	45,601.68
560300 · Legal Fees		
560310 · Legal Fees - General Counsel	9,030.00	51,605.00
560320 · Legal Fees - Other	2,838.00	113,585.00
<b>Total 560300 · Legal Fees</b>	<b>11,868.00</b>	<b>165,190.00</b>
560500 · Engineering & Surveys	21,295.00	45,829.29
560700 · Outside Services	415.43	5,678.85
560900 · Land Rent	0.00	100.00
561500 · Equipment Service Contracts	94.83	16,189.82
561700 · Audit	0.00	9,350.00
561900 · Answering Service	147.00	2,448.25
562200 · Management Contract - County	420.64	4,531.44
562300 · Computer Billing Services BEC	7,382.73	93,156.18
562400 · Contract Service-GIS Developmnt	0.00	7,740.75
562500 · Contract Services - Finance	0.00	18,810.94
562700 · Mowing Contract	32.50	32,271.50
<b>Total 560000 · Contractual Services</b>	<b>45,456.27</b>	<b>446,898.70</b>
565000 · Miscellaneous		
565100 · Public Notices	48.75	166.35
565200 · DNR Connection Fee	0.00	5,493.66
565300 · Recording and Permit Fees	115.00	2,201.00
565400 · Annual Meeting	0.00	275.00
565500 · Subscriptions	28.15	973.84
565600 · Newsletter Expense		
565601 · Digital Newsletter	76.44	76.44
565600 · Newsletter Expense - Other	24.03	6,950.51
<b>Total 565600 · Newsletter Expense</b>	<b>100.47</b>	<b>7,026.95</b>
565700 · Administrative Expense	335.00	1,861.35
565900 · Bank Service Charges	103.28	1,419.37
565000 · Miscellaneous - Other	0.00	588.00
<b>Total 565000 · Miscellaneous</b>	<b>730.65</b>	<b>20,005.52</b>
566000 · Bad Debt Write Off	28,047.24	28,047.24
580000 · Depreciation		
580200 · Depreciation-Furniture & Fix	374.56	4,164.06
580300 · Depreciation-Mach & Equip	2,716.54	30,081.98
580500 · Depreciation-Bldg Add	94.44	1,133.28
580600 · Depreciation-Vehicles	3,557.50	42,690.00
580700 · Depreciation-Trmnt Plants	52,533.85	607,906.20
580800 · Depreciation-Collection Systems	52,990.37	634,347.74
581100 · Depreciation-Floor	17.58	210.96
<b>Total 580000 · Depreciation</b>	<b>112,284.84</b>	<b>1,320,534.22</b>
585000 · Interest Expense		
585200 · Lease Purchase Int Exp	0.00	2,029.58
585300 · Rocheport Loan Int Exp	65.07	136.05
585500 · SRF Interest Expense S&D	2,449.96	129,316.47
<b>Total 585000 · Interest Expense</b>	<b>2,515.03</b>	<b>131,482.10</b>
<b>Total Expense</b>	<b>415,505.48</b>	<b>4,687,364.40</b>
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