

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

	<u>Jan - Dec 21</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>401000 · Customer Fees</b>	5001415.51	4914530.00	101.8%
<b>415000 · Interest Income</b>	6,609.30	4,080.00	162.0%
<b>498000 · Miscellaneous Income</b>	97,921.63	0.00	100.0%
<b>Total Income</b>	5105946.44	4918610.00	103.8%
<b>Expense</b>			
<b>501000 · Personnel Expenses</b>	1088316.29	1186620.00	91.7%
<b>520000 · Materials &amp; Supplies</b>	8,701.05	9,000.00	96.7%
<b>530000 · Bond Issuance &amp; Admin Fees</b>	89,380.04	102,142.00	87.5%
<b>540000 · Dues, Training, Seminars</b>	9,977.47	21,480.00	46.5%
<b>545000 · Utilities</b>	196,597.33	199,775.00	98.4%
<b>550000 · Equipment Expenses</b>	59,957.50	63,800.00	94.0%
<b>550700 · Systems Repairs and Maintenance</b>	272,013.80	333,750.00	81.5%
<b>551000 · Wholesale Treatment</b>	1015414.60	1019887.00	99.6%
<b>552000 · Headquarters Repair &amp; Maint</b>	38.54	18,500.00	0.2%
<b>560000 · Contractual Services</b>	446,898.70	379,057.00	117.9%
<b>565000 · Miscellaneous</b>	20,005.52	71,050.00	28.2%
<b>566000 · Bad Debt Write Off</b>	28,047.24	35,000.00	80.1%
<b>580000 · Depreciation</b>	1320534.22	1365832.00	96.7%
<b>585000 · Interest Expense</b>	131,482.10	266,094.00	49.4%
<b>Total Expense</b>	4687364.40	5071987.00	92.4%
<b>Net Ordinary Income</b>	418,582.04	(153,377.00)	(272.9)%
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
<b>850000 · Other Expenses</b>	0.00	82,000.00	0.0%
<b>Total Other Expense</b>	0.00	82,000.00	0.0%
<b>Net Other Income</b>	0.00	(82,000.00)	0.0%
<b>Net Income</b>	<b><u>418,582.04</u></b>	<b><u>(235,377.00)</u></b>	<b><u>(177.8)%</u></b>

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<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>401000 · Customer Fees</b>			
401100 · User Fees	4848969.91	4807776.00	100.9%
401200 · Late Penalty Charge	17,383.16	12,754.00	136.3%
401300 · Connection Fees	75,964.25	60,000.00	126.6%
401400 · Inspection Fees	7,840.00	4,000.00	196.0%
401500 · Contracted Services	51,258.19	30,000.00	170.9%
<b>Total 401000 · Customer Fees</b>	<b>5001415.51</b>	<b>4914530.00</b>	<b>101.8%</b>
<b>415000 · Interest Income</b>			
415300 · Interest Inc-MMkt	3,314.46	3,660.00	90.6%
415500 · Interest Inc-Cking	369.26	420.00	87.9%
415700 · Interest Inc-SRF	2,925.58	0.00	100.0%
<b>Total 415000 · Interest Income</b>	<b>6,609.30</b>	<b>4,080.00</b>	<b>162.0%</b>
<b>498000 · Miscellaneous Income</b>	<b>97,921.63</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total Income</b>	<b>5105946.44</b>	<b>4918610.00</b>	<b>103.8%</b>
<b>Expense</b>			
<b>501000 · Personnel Expenses</b>			
501110 · Salary - Administrative	264,210.88	291,115.00	90.8%
501120 · Overtime - Administrative	2,661.32	4,400.00	60.5%
501210 · Salary - Operations	504,482.71	527,156.00	95.7%
501220 · Overtime - Operations	32,074.94	31,500.00	101.8%
501230 · Standby Compensation	24,072.84	22,060.00	109.1%
501235 · Shift Differential	1,272.00	1,250.00	101.8%
501240 · Salary - Temporary	0.00	8,000.00	0.0%
501300 · Uniform - Safety Gear	1,989.67	10,900.00	18.3%
501400 · FICA - Employer	67,883.37	70,352.00	96.5%
501500 · Worker's Compensation	20,994.06	24,100.00	87.1%
501600 · Medical Insurance	98,791.41	117,042.00	84.4%
501650 · Life Insurance	1,530.19	1,632.00	93.8%
501700 · Dental Insurance	6,127.90	7,441.00	82.4%
501800 · Long Term Disability	3,198.30	3,360.00	95.2%
501900 · Retirement - BCRSD Contrib...	58,471.70	65,462.00	89.3%
502100 · Employee Assistance Program	55.00	250.00	22.0%
502200 · Safety Incentive Expense	500.00	600.00	83.3%
<b>Total 501000 · Personnel Expenses</b>	<b>1088316.29</b>	<b>1186620.00</b>	<b>91.7%</b>
<b>520000 · Materials &amp; Supplies</b>			
520100 · Postage	4,186.07	3,500.00	119.6%

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<b>520300 · Office Supplies</b>			
520400 · Work from Home	0.00	1,000.00	0.0%
520300 · Office Supplies - Other	4,032.12	2,500.00	161.3%
<b>Total 520300 · Office Supplies</b>	4,032.12	3,500.00	115.2%
<b>520600 · Printing &amp; Duplicating</b>	23.52	1,000.00	2.4%
<b>520900 · Computer Supplies</b>	459.34	1,000.00	45.9%
<b>Total 520000 · Materials &amp; Supplies</b>	8,701.05	9,000.00	96.7%
<b>530000 · Bond Issuance &amp; Admin Fees</b>			
532000 · SRF Bond Issuance Exp S&D	89,338.04	102,096.00	87.5%
535000 · Rocheport Loan Admin Fee	42.00	46.00	91.3%
<b>Total 530000 · Bond Issuance &amp; Admin ...</b>	89,380.04	102,142.00	87.5%
<b>540000 · Dues, Training, Seminars</b>			
540200 · Dues	4,264.00	5,380.00	79.3%
540400 · Seminars	0.00	7,500.00	0.0%
540600 · Training	5,713.47	8,600.00	66.4%
<b>Total 540000 · Dues, Training, Seminars</b>	9,977.47	21,480.00	46.5%
<b>545000 · Utilities</b>			
<b>545100 · Telephone &amp; Alarm Monthly ...</b>			
545110 · Mobile Phones, Ipads, Pagers	11,328.73	10,550.00	107.4%
545120 · Land lines - Office and Alarms	14,112.90	15,400.00	91.6%
545130 · Facility Alarm Fees	5,523.43	5,500.00	100.4%
545140 · Rocky Fork WWTP Internet	1,319.16	1,250.00	105.5%
545100 · Telephone & Alarm Monthly ...	1,909.18		
<b>Total 545100 · Telephone &amp; Alarm Mo...</b>	34,193.40	32,700.00	104.6%
<b>545200 · Utilities Systems</b>			
545201 · Systems Electric	147,749.62	155,000.00	95.3%
545203 · Systems Natural Gas	4,528.69	2,500.00	181.1%
545205 · Systems - Water	3,274.64	2,200.00	148.8%
545210 · Systems - Trash	1,418.40	700.00	202.6%
<b>Total 545200 · Utilities Systems</b>	156,971.35	160,400.00	97.9%
<b>545500 · Utilities Building</b>			
545501 · Building - Electric	2,524.11	2,650.00	95.2%
545505 · Building - Water & Sewer	495.09	475.00	104.2%
545507 · Building Trash	1,518.96	1,550.00	98.0%
545509 · Building - Natural Gas	894.42	2,000.00	44.7%
<b>Total 545500 · Utilities Building</b>	5,432.58	6,675.00	81.4%
<b>Total 545000 · Utilities</b>	196,597.33	199,775.00	98.4%

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<b>550000 · Equipment Expenses</b>			
550100 · Gasoline	35,918.48	38,500.00	93.3%
550300 · Mileage	19.32	300.00	6.4%
550400 · Vehicle & Equip Repairs & M...	24,019.70	25,000.00	96.1%
<b>Total 550000 · Equipment Expenses</b>	<b>59,957.50</b>	<b>63,800.00</b>	<b>94.0%</b>
<b>550700 · Systems Repairs and Mainten...</b>			
<b>550705 · Shop Supplies</b>			
550706 · Safety Equip - Covid	4,173.73	8,500.00	49.1%
550705 · Shop Supplies - Other	5,778.47	3,400.00	170.0%
<b>Total 550705 · Shop Supplies</b>	<b>9,952.20</b>	<b>11,900.00</b>	<b>83.6%</b>
<b>550710 · Treatment Costs</b>			
550711 · Equipment Rental WWTP	4,285.33	2,500.00	171.4%
550713 · Lab Supplies	5,200.63	8,500.00	61.2%
550714 · Chemicals	2,807.19	4,500.00	62.4%
550715 · Sludge Disposal	46,320.47	50,000.00	92.6%
550716 · Lab Analysis	9,764.93	12,000.00	81.4%
550718 · Equipment Replacemnt-trea...	34,066.69	60,000.00	56.8%
550719 · Construction & Materials -Tr...	5,557.03	4,500.00	123.5%
<b>Total 550710 · Treatment Costs</b>	<b>108,002.27</b>	<b>142,000.00</b>	<b>76.1%</b>
<b>550750 · Collection Systems</b>			
550751 · Equipment Rental Collectio...	1,666.77	7,500.00	22.2%
550753 · Locates - MO One Call	3,698.54	6,000.00	61.6%
550754 · Pressurized System Parts, P...	94,557.78	80,000.00	118.2%
550755 · Mapping	0.00	7,350.00	0.0%
550756 · Equipment Replacemnt-Coll...	32,295.14	35,000.00	92.3%
550758 · Construction & Mat-Collection	15,334.87	20,000.00	76.7%
550759 · Back-up Rehabilitation	2,504.74	24,000.00	10.4%
<b>Total 550750 · Collection Systems</b>	<b>150,057.84</b>	<b>179,850.00</b>	<b>83.4%</b>
<b>Total 550700 · Systems Repairs and Ma...</b>	<b>272,013.80</b>	<b>333,750.00</b>	<b>81.5%</b>
<b>551000 · Wholesale Treatment</b>	<b>1015414.60</b>	<b>1019887.00</b>	<b>99.6%</b>
<b>552000 · Headquarters Repair &amp; Maint</b>	<b>38.54</b>	<b>18,500.00</b>	<b>0.2%</b>
<b>560000 · Contractual Services</b>			
560100 · Insurance	45,601.68	48,000.00	95.0%
<b>560300 · Legal Fees</b>			
560310 · Legal Fees - General Counsel	51,605.00		
560320 · Legal Fees - Other	113,585.00		
560300 · Legal Fees - Other	0.00	82,000.00	0.0%
<b>Total 560300 · Legal Fees</b>	<b>165,190.00</b>	<b>82,000.00</b>	<b>201.5%</b>

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<b>560500 · Engineering &amp; Surveys</b>	45,829.29	21,500.00	213.2%
<b>560700 · Outside Services</b>	5,678.85	6,300.00	90.1%
<b>560900 · Land Rent</b>	100.00	100.00	100.0%
<b>561500 · Equipment Service Contracts</b>	16,189.82	18,000.00	89.9%
<b>561700 · Audit</b>	9,350.00	9,167.00	102.0%
<b>561900 · Answering Service</b>	2,448.25	3,100.00	79.0%
<b>562100 · Temporary Labor Services</b>	0.00	5,000.00	0.0%
<b>562200 · Management Contract - County</b>	4,531.44	5,000.00	90.6%
<b>562300 · Computer Billing Services BEC</b>	93,156.18	78,770.00	118.3%
<b>562400 · Contract Service-GIS Develo...</b>	7,740.75	28,370.00	27.3%
<b>562500 · Contract Services - Finance</b>	18,810.94	25,000.00	75.2%
<b>562600 · Contract Service - Misc</b>	0.00	8,750.00	0.0%
<b>562700 · Mowing Contract</b>	32,271.50	40,000.00	80.7%
<b>Total 560000 · Contractual Services</b>	446,898.70	379,057.00	117.9%
<b>565000 · Miscellaneous</b>			
<b>565100 · Public Notices</b>	166.35	2,000.00	8.3%
<b>565200 · DNR Connection Fee</b>	5,493.66	5,000.00	109.9%
<b>565300 · Recording and Permit Fees</b>	2,201.00	1,800.00	122.3%
<b>565400 · Annual Meeting</b>	275.00	150.00	183.3%
<b>565500 · Subscriptions</b>	973.84	1,100.00	88.5%
<b>565600 · Newsletter Expense</b>			
<b>565601 · Digital Newsletter</b>	76.44	1,500.00	5.1%
<b>565600 · Newsletter Expense - Other</b>	6,950.51	5,000.00	139.0%
<b>Total 565600 · Newsletter Expense</b>	7,026.95	6,500.00	108.1%
<b>565700 · Administrative Expense</b>	1,861.35	3,000.00	62.0%
<b>565800 · Contingency</b>	0.00	50,000.00	0.0%
<b>565900 · Bank Service Charges</b>	1,419.37	1,500.00	94.6%
<b>565000 · Miscellaneous - Other</b>	588.00		
<b>Total 565000 · Miscellaneous</b>	20,005.52	71,050.00	28.2%
<b>566000 · Bad Debt Write Off</b>	28,047.24	35,000.00	80.1%
<b>580000 · Depreciation</b>			
<b>580200 · Depreciation-Furniture &amp; Fix</b>	4,164.06	12,250.00	34.0%
<b>580300 · Depreciation-Mach &amp; Equip</b>	30,081.98	70,555.00	42.6%
<b>580500 · Depreciation-Bldg Add</b>	1,133.28	1,133.00	100.0%
<b>580600 · Depreciation-Vehicles</b>	42,690.00	42,124.00	101.3%
<b>580700 · Depreciation-Trmnt Plants</b>	607,906.20	622,906.00	97.6%
<b>580800 · Depreciation-Collection Syst...</b>	634,347.74	616,653.00	102.9%
<b>581100 · Depreciation-Floor</b>	210.96	211.00	100.0%
<b>Total 580000 · Depreciation</b>	1320534.22	1365832.00	96.7%

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<b>585000 · Interest Expense</b>			
<b>585200 · Lease Purchase Int Exp</b>	2,029.58	2,036.00	99.7%
<b>585300 · Rocheport Loan Int Exp</b>	136.05	142.00	95.8%
<b>585500 · SRF Interest Expense S&amp;D</b>	129,316.47	263,916.00	49.0%
<b>Total 585000 · Interest Expense</b>	131,482.10	266,094.00	49.4%
<b>Total Expense</b>	4687364.40	5071987.00	92.4%
<b>Net Ordinary Income</b>	418,582.04	(153,377.00)	(272.9)%
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
<b>850000 · Other Expenses</b>			
<b>852000 · Loss on Demolition of Plant</b>	0.00	82,000.00	0.0%
<b>853000 · Gain/Loss on Machinery &amp; E...</b>	0.00	0.00	0.0%
<b>Total 850000 · Other Expenses</b>	0.00	82,000.00	0.0%
<b>Total Other Expense</b>	0.00	82,000.00	0.0%
<b>Net Other Income</b>	0.00	(82,000.00)	0.0%
<b>Net Income</b>	<u><u>418,582.04</u></u>	<u><u>(235,377.00)</u></u>	<u><u>(177.8)%</u></u>