

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

	Jan - Dec 21	Budget	% of Bu...
Ordinary Income/Expense			
Income			
401000 · Customer Fees			
401100 · User Fees	4,848,969.91	4,807,776.00	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%
Total 401000 · Customer Fees	5,001,415.51	4,914,530.00	101.8%
415000 · Interest Income			
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%
Total 415000 · Interest Income	6,609.30	4,080.00	162.0%
498000 · Miscellaneous Income	97,921.63	0.00	100.0%
Total Income	5,105,946.44	4,918,610.00	103.8%
Expense			
501000 · Personnel Expenses			
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 Contribution	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%
Total 501000 · Personnel Expenses	1,088,316.29	1,186,620.00	91.7%
520000 · Materials & Supplies			
520100 · Postage	4,186.07	3,500.00	119.6%

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

	Jan - Dec 21	Budget	% of Bu...
520300 · Office Supplies			
520400 · Work from Home	0.00	1,000.00	0.0%
520300 · Office Supplies - Other	4,032.12	2,500.00	161.3%
Total 520300 · Office Supplies	4,032.12	3,500.00	115.2%
520600 · Printing & Duplicating	23.52	1,000.00	2.4%
520900 · Computer Supplies	459.34	1,000.00	45.9%
Total 520000 · Materials & Supplies	8,701.05	9,000.00	96.7%
530000 · Bond Issuance & Admin Fees			
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%
Total 530000 · Bond Issuance & Admin Fees	89,380.04	102,142.00	87.5%
540000 · Dues, Training, Seminars			
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%
Total 540000 · Dues, Training, Seminars	9,977.47	21,480.00	46.5%
545000 · Utilities			
545100 · Telephone & Alarm Monthly Fees			
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 Fees ...	1,909.18		
Total 545100 · Telephone & Alarm Monthly F...	34,193.40	32,700.00	104.6%
545200 · Utilities Systems			
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%
Total 545200 · Utilities Systems	156,971.35	160,400.00	97.9%
545500 · Utilities Building			
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%
Total 545500 · Utilities Building	5,432.58	6,675.00	81.4%
Total 545000 · Utilities	196,597.33	199,775.00	98.4%

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

	Jan - Dec 21	Budget	% of Bu...
550000 · Equipment Expenses			
550100 · Gasoline	35,918.48	38,500.00	93.3%
550300 · Mileage	19.32	300.00	6.4%
550400 · Vehicle & Equip Repairs & Maint	24,019.70	25,000.00	96.1%
Total 550000 · Equipment Expenses	59,957.50	63,800.00	94.0%
550700 · Systems Repairs and Maintenance			
550705 · Shop Supplies			
550706 · Safety Equip - Covid	4,173.73	8,500.00	49.1%
550705 · Shop Supplies - Other	5,778.47	3,400.00	170.0%
Total 550705 · Shop Supplies	9,952.20	11,900.00	83.6%
550710 · Treatment Costs			
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-treatmnt	34,066.69	60,000.00	56.8%
550719 · Construction & Materials -Trtmt	5,557.03	4,500.00	123.5%
Total 550710 · Treatment Costs	108,002.27	142,000.00	76.1%
550750 · Collection Systems			
550751 · Equipment Rental Collection Sys	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, Pumps	94,557.78	80,000.00	118.2%
550755 · Mapping	0.00	7,350.00	0.0%
550756 · Equipment Replacemnt-Collection	34,568.04	35,000.00	98.8%
550758 · Construction & Mat-Collection	17,063.46	20,000.00	85.3%
550759 · Back-up Rehabilitation	2,504.74	24,000.00	10.4%
Total 550750 · Collection Systems	154,059.33	179,850.00	85.7%
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 Maintena...	272,013.80	333,750.00	81.5%
551000 · Wholesale Treatment	1,015,414.60	1,019,887.00	99.6%
552000 · Headquarters Repair & Maint	38.54	18,500.00	0.2%
560000 · Contractual Services			
560100 · Insurance	45,601.68	48,000.00	95.0%

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

	<u>Jan - Dec 21</u>	<u>Budget</u>	<u>% of Bu...</u>
560300 · Legal Fees			
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%
Total 560300 · Legal Fees	165,190.00	82,000.00	201.5%
560500 · Engineering & Surveys	20,805.55	21,500.00	96.8%
560700 · Outside Services	5,678.85	6,300.00	90.1%
560900 · Land Rent	100.00	100.00	100.0%
561500 · Equipment Service Contracts	16,189.82	18,000.00	89.9%
561700 · Audit	9,350.00	9,167.00	102.0%
561900 · Answering Service	2,448.25	3,100.00	79.0%
562100 · Temporary Labor Services	0.00	5,000.00	0.0%
562200 · Management Contract - County	4,531.44	5,000.00	90.6%
562300 · Computer Billing Services BEC	93,156.18	78,770.00	118.3%
562400 · Contract Service-GIS Developmnt	7,740.75	28,370.00	27.3%
562500 · Contract Services - Finance	18,810.94	25,000.00	75.2%
562600 · Contract Service - Misc	0.00	8,750.00	0.0%
562700 · Mowing Contract	32,271.50	40,000.00	80.7%
Total 560000 · Contractual Services	421,874.96	379,057.00	111.3%
565000 · Miscellaneous			
565100 · Public Notices	166.35	2,000.00	8.3%
565200 · DNR Connection Fee	5,493.66	5,000.00	109.9%
565300 · Recording and Permit Fees	2,201.00	1,800.00	122.3%
565400 · Annual Meeting	275.00	150.00	183.3%
565500 · Subscriptions	973.84	1,100.00	88.5%
565600 · Newsletter Expense			
565601 · Digital Newsletter	76.44	1,500.00	5.1%
565600 · Newsletter Expense - Other	6,950.51	5,000.00	139.0%
Total 565600 · Newsletter Expense	7,026.95	6,500.00	108.1%
565700 · Administrative Expense	1,861.35	3,000.00	62.0%
565800 · Contingency	0.00	50,000.00	0.0%
565900 · Bank Service Charges	1,419.37	1,500.00	94.6%
565000 · Miscellaneous - Other	588.00		
Total 565000 · Miscellaneous	20,005.52	71,050.00	28.2%
566000 · Bad Debt Write Off	28,047.24	35,000.00	80.1%

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

	Jan - Dec 21	Budget	% of Bu...
580000 · Depreciation			
580200 · Depreciation-Furniture & Fix	4,164.06	12,250.00	34.0%
580300 · Depreciation-Mach & Equip	30,081.98	70,555.00	42.6%
580500 · Depreciation-Bldg Add	1,133.28	1,133.00	100.0%
580600 · Depreciation-Vehicles	42,690.00	42,124.00	101.3%
580700 · Depreciation-Trmnt Plants	607,906.20	622,906.00	97.6%
580800 · Depreciation-Collection Systems	634,347.74	616,653.00	102.9%
581100 · Depreciation-Floor	210.96	211.00	100.0%
Total 580000 · Depreciation	1,320,534.22	1,365,832.00	96.7%
585000 · Interest Expense			
585200 · Lease Purchase Int Exp	2,029.58	2,036.00	99.7%
585300 · Rocheport Loan Int Exp	136.05	142.00	95.8%
585500 · SRF Interest Expense S&D	124,439.38	263,916.00	47.2%
Total 585000 · Interest Expense	126,605.01	266,094.00	47.6%
Total Expense	4,657,463.57	5,071,987.00	91.8%
Net Ordinary Income	448,482.87	(153,377.00)	(292.4)%
Other Income/Expense			
Other Expense			
850000 · Other Expenses			
852000 · Loss on Demolition of Plant	0.00	82,000.00	0.0%
853000 · Gain/Loss on Machinery & Equip	0.00	0.00	0.0%
Total 850000 · Other Expenses	0.00	82,000.00	0.0%
Total Other Expense	0.00	82,000.00	0.0%
Net Other Income	0.00	(82,000.00)	0.0%
Net Income	448,482.87	(235,377.00)	(190.5)%