

Boone County Regional Sewer District
Income Statement Budget vs. Actual
January through March 2022

	Jan - Mar 22	Budget	% of Budget
Ordinary Income/Expense			
Income			
401000 · Customer Fees			
401100 · User Fees	1,223,445.41	1,217,304.00	100.5%
401200 · Late Penalty Charge	4,826.18	4,576.50	105.5%
401300 · Connection Fees	3,200.00	15,000.00	21.3%
401400 · Inspection Fees	840.00	1,000.03	84.0%
401500 · Contracted Services	19,733.49	14,500.03	136.1%
Total 401000 · Customer Fees	1,252,045.08	1,252,380.56	100.0%
415000 · Interest Income			
415300 · Interest Inc-MMkt	2,206.18	771.00	286.1%
415500 · Interest Inc-Cking	171.38	105.00	163.2%
415700 · Interest Inc-SRF	11.97	0.00	100.0%
Total 415000 · Interest Income	2,389.53	876.00	272.8%
498000 · Miscellaneous Income	553.75	0.00	100.0%
Total Income	1,254,988.36	1,253,256.56	100.1%
Expense			
501000 · Personnel Expenses			
501110 · Salary - Administrative	65,161.79	73,893.75	88.2%
501120 · Overtime - Administrative	910.51	1,108.50	82.1%
501210 · Salary - Operations	118,729.81	151,777.50	78.2%
501220 · Overtime - Operations	5,920.36	7,588.99	78.0%
501230 · Standby Compensation	5,422.20	5,515.01	98.3%
501235 · Shift Differential	288.00	312.48	92.2%
501240 · Salary - Temporary	0.00	1,249.98	0.0%
501300 · Uniform - Safety Gear	1,834.64	2,725.02	67.3%
501400 · FICA - Employer	16,080.13	19,131.27	84.1%
501500 · Worker's Compensation	5,717.94	6,025.03	94.9%
501600 · Medical Insurance	29,041.86	31,785.75	91.4%
501650 · Life Insurance	393.69	465.00	84.7%
501700 · Dental Insurance	1,694.31	1,394.53	121.5%
501800 · Long Term Disability	849.90	955.50	88.9%
501900 · Retirement - BCRSD Contribution	13,620.88	15,711.75	86.7%
502100 · Employee Assistance Program	0.00	62.53	0.0%
502200 · Safety Incentive Expense	0.00	150.00	0.0%
Total 501000 · Personnel Expenses	265,666.02	319,852.59	83.1%
520000 · Materials & Supplies			
520100 · Postage	1,454.58	874.97	166.2%
520300 · Office Supplies	576.65	874.97	65.9%

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520600 · Printing & Duplicating	0.00	250.03	0.0%
520900 · Computer Supplies	95.86	250.03	38.3%
Total 520000 · Materials & Supplies	2,127.09	2,250.00	94.5%
530000 · Bond Issuance & Admin Fees			
532000 · SRF Bond Issuance Exp S&D	45,217.11	24,123.75	187.4%
535000 · Rocheport Loan Admin Fee	0.00	11.53	0.0%
Total 530000 · Bond Issuance & Admin Fees	45,217.11	24,135.28	187.3%
540000 · Dues, Training, Seminars			
540200 · Dues	3,006.25	1,345.03	223.5%
540400 · Seminars	0.00	1,249.97	0.0%
540600 · Training	995.28	2,149.97	46.3%
Total 540000 · Dues, Training, Seminars	4,001.53	4,744.97	84.3%
545000 · Utilities			
545100 · Telephone - Communications			
545110 · Cellular & Paging Monthly Fees	3,333.00	2,250.00	148.1%
545115 · Cell Phones, iPads, Pagers	2,326.46	499.97	465.3%
545120 · Land lines - Office, Alarms	2,802.44	3,250.03	86.2%
545130 · Facility Alarm Fees	4,908.00	1,375.03	356.9%
545140 · Rocky Fork WWTP Internet	304.94	312.47	97.6%
Total 545100 · Telephone - Communications	13,674.84	7,687.50	177.9%
545200 · Utilities Systems			
545201 · Systems Electric	37,517.78	38,749.97	96.8%
545203 · Systems Natural Gas	2,625.07	874.97	300.0%
545205 · Systems - Water	233.50	625.03	37.4%
545210 · Systems - Trash	141.00	212.53	66.3%
Total 545200 · Utilities Systems	40,517.35	40,462.50	100.1%
545500 · Utilities Building			
545501 · Building - Electric	563.23	662.53	85.0%
545505 · Building - Water & Sewer	114.62	124.97	91.7%
545507 · Building Trash	379.74	387.47	98.0%
545509 · Building - Natural Gas	591.93	499.97	118.4%
Total 545500 · Utilities Building	1,649.52	1,674.94	98.5%
Total 545000 · Utilities	55,841.71	49,824.94	112.1%

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550000 · Equipment Expenses			
550100 · Gasoline	11,962.48	9,625.03	124.3%
550300 · Mileage	45.63	75.00	60.8%
550400 · Vehicle & Equip Repairs & Maint	6,251.68	6,250.03	100.0%
Total 550000 · Equipment Expenses	18,259.79	15,950.06	114.5%
550700 · Systems Repairs and Maintenance			
550705 · Shop Supplies	2,651.30	3,000.00	88.4%
550710 · Treatment Costs			
550711 · Equipment Rental WWTP	1,233.09	625.03	197.3%
550713 · Lab Supplies	582.04	1,875.00	31.0%
550714 · Chemicals	917.89	1,125.00	81.6%
550715 · Sludge Disposal			
550720 · Sludge Dewatering Supplies	14,996.01		
550715 · Sludge Disposal - Other	9,991.48	12,499.97	79.9%
Total 550715 · Sludge Disposal	24,987.49	12,499.97	199.9%
550716 · Lab Analysis	3,627.52	3,000.00	120.9%
550718 · Equipment Replacemnt-treatmnt	13,262.33	15,000.00	88.4%
550719 · Construction & Materials -Trtmt	924.64	1,500.00	61.6%
Total 550710 · Treatment Costs	45,535.00	35,625.00	127.8%
550750 · Collection Systems			
550751 · Equipment Rental Collection Sys	260.85	1,249.97	20.9%
550753 · Locates - MO One Call	1,747.78	1,249.97	139.8%
550754 · Pressurized System Parts, Pumps	8,442.53	21,250.03	39.7%
550756 · Equipment Replacemnt-Collection	7,088.49	7,500.00	94.5%
550758 · Construction & Mat-Collection	2,960.02	4,999.97	59.2%
550759 · Back-up Rehabilitation	0.00	6,000.00	0.0%
Total 550750 · Collection Systems	20,499.67	42,249.94	48.5%
Total 550700 · Systems Repairs and Maintenance	68,685.97	80,874.94	84.9%
551000 · Wholesale Treatment	255,992.30	261,405.47	97.9%
552000 · Headquarters Repair & Maint	3,872.15	4,624.97	83.7%
560000 · Contractual Services			
560100 · Insurance	11,400.42	12,000.00	95.0%
560300 · Legal Fees			
560310 · Legal Fees - General Counsel	14,625.00	28,500.00	51.3%
560320 · Legal Fees - Other	1,799.50	12,499.97	14.4%
Total 560300 · Legal Fees	16,424.50	40,999.97	40.1%

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560500 · Engineering & Surveys	4,145.88	5,374.97	77.1%
560700 · Outside Services	1,082.34	1,575.00	68.7%
560900 · Land Rent	100.00	100.00	100.0%
561500 · Equipment Service Contracts	1,717.57	4,500.00	38.2%
561700 · Audit	0.00	2,449.97	0.0%
561900 · Answering Service	515.20	775.03	66.5%
562100 · Temporary Labor Services	0.00	1,249.97	0.0%
562200 · Management Contract - County	1,663.44	1,249.97	133.1%
562300 · Computer Billing Services BEC	22,034.63	19,692.47	111.9%
562400 · Contract Service-GIS Developmnt	1,298.00	7,500.00	17.3%
562500 · Contract Services - Finance	4,005.00	6,250.03	64.1%
562700 · Mowing Contract	0.00	10,000.03	0.0%
Total 560000 · Contractual Services	64,386.98	113,717.41	56.6%
565000 · Miscellaneous			
565100 · Public Notices	76.65	499.97	15.3%
565200 · DNR Connection Fee	0.00	1,375.03	0.0%
565300 · Recording and Permit Fees	451.00	625.03	72.2%
565400 · Annual Meeting	0.00	150.00	0.0%
565500 · Subscriptions	193.52	274.97	70.4%
565600 · Newsletter Expense			
565601 · Digital Newsletter	38.22	43.78	87.3%
565600 · Newsletter Expense - Other	0.00	1,249.97	0.0%
Total 565600 · Newsletter Expense	38.22	1,293.75	3.0%
565700 · Administrative Expense	366.32	750.00	48.8%
565800 · Contingency	0.00	12,499.97	0.0%
565900 · Bank Service Charges	354.60	375.00	94.6%
Total 565000 · Miscellaneous	1,480.31	17,843.72	8.3%
566000 · Bad Debt Write Off	0.00	8,749.97	0.0%
580000 · Depreciation			
580200 · Depreciation-Furniture & Fix	723.48	1,588.97	45.5%
580300 · Depreciation-Mach & Equip	6,034.59	15,650.53	38.6%
580500 · Depreciation-Bldg Add	283.32	283.22	100.0%
580600 · Depreciation-Vehicles	9,682.62	12,744.00	76.0%
580700 · Depreciation-Trmnt Plants	157,601.55	167,914.03	93.9%
580800 · Depreciation-Collection Systems	158,384.67	158,971.03	99.6%
581100 · Depreciation-Floor	52.74	52.78	99.9%
Total 580000 · Depreciation	332,762.97	357,204.56	93.2%

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585000 · Interest Expense			
585200 · Lease Purchase Int Exp	0.00	1,063.97	0.0%
585300 · Rocheport Loan Int Exp	0.00	32.53	0.0%
585500 · SRF Interest Expense S&D	6,388.92	46,951.78	13.6%
585000 · Interest Expense - Other	0.00	32,032.18	0.0%
Total 585000 · Interest Expense	<u>6,388.92</u>	<u>80,080.46</u>	<u>8.0%</u>
Total Expense	<u>1,124,682.85</u>	<u>1,341,259.34</u>	<u>83.9%</u>
Net Ordinary Income	130,305.51	(88,002.78)	(148.1)%
Other Income/Expense			
Other Expense			
850000 · Other Expenses			
852000 · Loss on Demolition of Plant	0.00	3,250.03	0.0%
Total 850000 · Other Expenses	<u>0.00</u>	<u>3,250.03</u>	<u>0.0%</u>
Total Other Expense	<u>0.00</u>	<u>3,250.03</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>(3,250.03)</u>	<u>0.0%</u>
Net Income	<u><u>130,305.51</u></u>	<u><u>(91,252.81)</u></u>	<u><u>(142.8)%</u></u>