

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

	Jan - Jun 22	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>401000 · Customer Fees</b>			
401100 · User Fees	2,458,922.92	2,434,608.00	101.0%
401200 · Late Penalty Charge	9,235.68	9,153.00	100.9%
401300 · Connection Fees	11,200.00	30,000.00	37.3%
401400 · Inspection Fees	2,310.00	2,000.02	115.5%
<b>401500 · Contracted Services</b>			
401501 · Service Calls	15,644.48		
401505 · C/S Hartsburg	5,584.92		
401506 · C/S Rocheport Billing	905.88		
401510 · C/S Sturgeon	20,891.58		
401520 · C/S Ashland	10,116.86		
401500 · Contracted Services - Other	0.00	29,000.02	0.0%
<b>Total 401500 · Contracted Services</b>	<b>53,143.72</b>	<b>29,000.02</b>	<b>183.3%</b>
<b>Total 401000 · Customer Fees</b>	<b>2,534,812.32</b>	<b>2,504,761.04</b>	<b>101.2%</b>
<b>415000 · Interest Income</b>			
415300 · Interest Inc-MMkt	8,121.48	1,542.00	526.7%
415500 · Interest Inc-Cking	617.06	210.00	293.8%
415700 · Interest Inc-SRF	116.39	0.00	100.0%
<b>Total 415000 · Interest Income</b>	<b>8,854.93</b>	<b>1,752.00</b>	<b>505.4%</b>
<b>498000 · Miscellaneous Income</b>	<b>553.75</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total Income</b>	<b>2,544,221.00</b>	<b>2,506,513.04</b>	<b>101.5%</b>
<b>Expense</b>			
<b>501000 · Personnel Expenses</b>			
501110 · Salary - Administrative	139,600.16	147,787.50	94.5%
501120 · Overtime - Administrative	2,154.14	2,217.00	97.2%
501210 · Salary - Operations	261,566.77	303,555.00	86.2%
501220 · Overtime - Operations	17,261.12	15,177.98	113.7%
501230 · Standby Compensation	11,371.20	11,030.02	103.1%
501235 · Shift Differential	600.00	624.98	96.0%
501240 · Salary - Temporary	0.00	2,499.98	0.0%
501300 · Uniform - Safety Gear	3,918.44	5,450.02	71.9%
501400 · FICA - Employer	35,436.81	38,262.52	92.6%
501500 · Worker's Compensation	14,438.73	12,050.02	119.8%
501600 · Medical Insurance	57,965.63	63,571.50	91.2%
501650 · Life Insurance	787.38	930.00	84.7%
501700 · Dental Insurance	3,388.62	2,789.02	121.5%
501800 · Long Term Disability	1,699.80	1,911.00	88.9%
501900 · Retirement - BCRSD Contribution	30,357.83	31,423.50	96.6%

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502100 · Employee Assistance Program	0.00	125.02	0.0%
502200 · Safety Incentive Expense	0.00	300.00	0.0%
<b>Total 501000 · Personnel Expenses</b>	<b>580,546.63</b>	<b>639,705.06</b>	<b>90.8%</b>
<b>520000 · Materials &amp; Supplies</b>			
520100 · Postage	6,035.43	1,749.98	344.9%
520300 · Office Supplies	1,400.38	1,749.98	80.0%
520600 · Printing & Duplicating	106.80	500.02	21.4%
520900 · Computer Supplies	210.85	500.02	42.2%
<b>Total 520000 · Materials &amp; Supplies</b>	<b>7,753.46</b>	<b>4,500.00</b>	<b>172.3%</b>
<b>530000 · Bond Issuance &amp; Admin Fees</b>			
532000 · SRF Bond Issuance Exp S&D	45,217.11	48,247.50	93.7%
535000 · Rocheport Loan Admin Fee	38.50	23.02	167.2%
<b>Total 530000 · Bond Issuance &amp; Admin Fees</b>	<b>45,255.61</b>	<b>48,270.52</b>	<b>93.8%</b>
<b>540000 · Dues, Training, Seminars</b>			
540200 · Dues	3,534.50	2,690.02	131.4%
540400 · Seminars	961.91	2,499.98	38.5%
540600 · Training	3,228.64	4,299.98	75.1%
<b>Total 540000 · Dues, Training, Seminars</b>	<b>7,725.05</b>	<b>9,489.98</b>	<b>81.4%</b>
<b>545000 · Utilities</b>			
<b>545100 · Telephone - Communications</b>			
545110 · Cellular & Paging Monthly Fees	7,411.19	4,500.00	164.7%
545115 · Cell Phones, iPads, Pagers	2,326.46	999.98	232.7%
545120 · Land lines - Office, Alarms	5,820.32	6,500.02	89.5%
545130 · Facility Alarm Fees	5,078.14	2,750.02	184.7%
545140 · Rocky Fork WWTP Internet	619.88	624.98	99.2%
<b>Total 545100 · Telephone - Communications</b>	<b>21,255.99</b>	<b>15,375.00</b>	<b>138.3%</b>
<b>545200 · Utilities Systems</b>			
545201 · Systems Electric	73,011.52	77,499.98	94.2%
545203 · Systems Natural Gas	3,731.52	1,749.98	213.2%
545205 · Systems - Water	931.25	1,250.02	74.5%
545210 · Systems - Trash	282.00	425.02	66.3%
<b>Total 545200 · Utilities Systems</b>	<b>77,956.29</b>	<b>80,925.00</b>	<b>96.3%</b>

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<b>545500 · Utilities Building</b>			
545501 · Building - Electric	1,074.13	1,325.02	81.1%
545505 · Building - Water & Sewer	223.80	249.98	89.5%
545507 · Building Trash	759.48	774.98	98.0%
545509 · Building - Natural Gas	1,360.57	999.98	136.1%
<b>Total 545500 · Utilities Building</b>	3,417.98	3,349.96	102.0%
<b>Total 545000 · Utilities</b>	102,630.26	99,649.96	103.0%
<b>550000 · Equipment Expenses</b>			
550100 · Gasoline	27,242.44	19,250.02	141.5%
550300 · Mileage	61.78	150.00	41.2%
550400 · Vehicle & Equip Repairs & Maint	21,761.39	12,500.02	174.1%
<b>Total 550000 · Equipment Expenses</b>	49,065.61	31,900.04	153.8%
<b>550700 · Systems Repairs and Maintenance</b>			
550705 · Shop Supplies	4,370.78	6,000.00	72.8%
550710 · Treatment Costs			
550711 · Equipment Rental WWTP	1,233.09	1,250.02	98.6%
550713 · Lab Supplies	6,475.61	3,750.00	172.7%
550714 · Chemicals	1,919.60	2,250.00	85.3%
550715 · Sludge Disposal			
550720 · Sludge Dewatering Supplies	14,996.01		
550715 · Sludge Disposal - Other	15,832.16	24,999.98	63.3%
<b>Total 550715 · Sludge Disposal</b>	30,828.17	24,999.98	123.3%
550716 · Lab Analysis	5,730.52	6,000.00	95.5%
550718 · Equipment Replacemnt-treatmnt	22,638.41	30,000.00	75.5%
550719 · Construction & Materials -Trtmt	6,576.36	3,000.00	219.2%
<b>Total 550710 · Treatment Costs</b>	75,401.76	71,250.00	105.8%
550750 · Collection Systems			
550751 · Equipment Rental Collection Sys	808.08	2,499.98	32.3%
550753 · Locates - MO One Call	2,748.26	2,499.98	109.9%
550754 · Pressurized System Parts, Pumps	12,094.86	42,500.02	28.5%
550756 · Equipment Replacemnt-Collecti...	15,849.23	15,000.00	105.7%
550758 · Construction & Mat-Collection	8,110.87	9,999.98	81.1%
550759 · Back-up Rehabilitation	0.00	12,000.00	0.0%
<b>Total 550750 · Collection Systems</b>	39,611.30	84,499.96	46.9%
<b>Total 550700 · Systems Repairs and Mainten...</b>	119,383.84	161,749.96	73.8%
<b>551000 · Wholesale Treatment</b>	511,181.22	522,810.98	97.8%
<b>552000 · Headquarters Repair &amp; Maint</b>	4,648.15	9,249.98	50.3%
<b>560000 · Contractual Services</b>			
560100 · Insurance	26,249.88	24,000.00	109.4%

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<b>560300 · Legal Fees</b>			
<b>560310 · Legal Fees - General Counsel</b>	37,075.00	57,000.00	65.0%
<b>560320 · Legal Fees - Other</b>	27,269.50	24,999.98	109.1%
<b>Total 560300 · Legal Fees</b>	64,344.50	81,999.98	78.5%
<b>560500 · Engineering &amp; Surveys</b>	2,893.38	10,749.98	26.9%
<b>560700 · Outside Services</b>	57,029.44	3,150.00	1,810.5%
<b>560900 · Land Rent</b>	100.00	100.00	100.0%
<b>561500 · Equipment Service Contracts</b>	13,303.57	9,000.00	147.8%
<b>561700 · Audit</b>	9,800.00	4,899.98	200.0%
<b>561900 · Answering Service</b>	1,186.00	1,550.02	76.5%
<b>562100 · Temporary Labor Services</b>	0.00	2,499.98	0.0%
<b>562200 · Management Contract - County</b>	2,485.60	2,499.98	99.4%
<b>562300 · Computer Billing Services BEC</b>	44,763.14	39,384.98	113.7%
<b>562400 · Contract Service-GIS Developmnt</b>	9,283.60	15,000.00	61.9%
<b>562500 · Contract Services - Finance</b>	7,550.00	12,500.02	60.4%
<b>562700 · Mowing Contract</b>	11,136.20	20,000.02	55.7%
<b>Total 560000 · Contractual Services</b>	250,125.31	227,334.94	110.0%
<b>565000 · Miscellaneous</b>			
<b>565100 · Public Notices</b>	124.05	999.98	12.4%
<b>565200 · DNR Connection Fee</b>	0.00	2,750.02	0.0%
<b>565300 · Recording and Permit Fees</b>	6,502.10	1,250.02	520.2%
<b>565400 · Annual Meeting</b>	0.00	150.00	0.0%
<b>565500 · Subscriptions</b>	273.28	549.98	49.7%
<b>565600 · Newsletter Expense</b>			
<b>565601 · Digital Newsletter</b>	67.12	87.52	76.7%
<b>565600 · Newsletter Expense - Other</b>	3,916.27	2,499.98	156.7%
<b>Total 565600 · Newsletter Expense</b>	3,983.39	2,587.50	153.9%
<b>565700 · Administrative Expense</b>	1,441.57	1,500.00	96.1%
<b>565800 · Contingency</b>	0.00	24,999.98	0.0%
<b>565900 · Bank Service Charges</b>	968.28	750.00	129.1%
<b>Total 565000 · Miscellaneous</b>	13,292.67	35,537.48	37.4%
<b>566000 · Bad Debt Write Off</b>	0.00	17,499.98	0.0%
<b>580000 · Depreciation</b>			
<b>580200 · Depreciation-Furniture &amp; Fix</b>	1,446.96	3,177.98	45.5%
<b>580300 · Depreciation-Mach &amp; Equip</b>	12,069.18	31,301.02	38.6%
<b>580500 · Depreciation-Bldg Add</b>	566.64	566.48	100.0%
<b>580600 · Depreciation-Vehicles</b>	16,137.70	25,488.00	63.3%
<b>580700 · Depreciation-Trmnt Plants</b>	315,203.10	335,828.02	93.9%
<b>580800 · Depreciation-Collection Systems</b>	318,225.60	317,942.02	100.1%
<b>581100 · Depreciation-Floor</b>	105.48	105.52	100.0%
<b>Total 580000 · Depreciation</b>	663,754.66	714,409.04	92.9%

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<b>585000 · Interest Expense</b>			
585200 · Lease Purchase Int Exp	0.00	2,127.98	0.0%
585300 · Rocheport Loan Int Exp	65.07	65.02	100.1%
585500 · SRF Interest Expense S&D	108,957.32	93,903.52	116.0%
585000 · Interest Expense - Other	0.00	80,080.42	0.0%
<b>Total 585000 · Interest Expense</b>	<u>109,022.39</u>	<u>176,176.94</u>	<u>61.9%</u>
<b>Total Expense</b>	<u>2,464,384.86</u>	<u>2,698,284.86</u>	<u>91.3%</u>
<b>Net Ordinary Income</b>	79,836.14	(191,771.82)	(41.6)%
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
850000 · Other Expenses			
852000 · Loss on Demolition of Plant	0.00	6,500.02	0.0%
<b>Total 850000 · Other Expenses</b>	<u>0.00</u>	<u>6,500.02</u>	<u>0.0%</u>
<b>Total Other Expense</b>	<u>0.00</u>	<u>6,500.02</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>(6,500.02)</u>	<u>0.0%</u>
<b>Net Income</b>	<u><u>79,836.14</u></u>	<u><u>(198,271.84)</u></u>	<u><u>(40.3)%</u></u>