

Boone County Regional Sewer District

Income Statement

December 2022

	TOTAL		
	DEC 2022	JAN - DEC 2022 (YTD)	DEC 2021 (PY)
Income			
401000 Customer Fees			
401100 User Fees	424,189.45	4,998,311.48	407,614.79
401200 Late Penalty Charge	1,571.35	18,837.27	1,097.55
401300 Connection Fees	4,800.00	103,475.00	25,075.00
401400 Inspection Fees	560.00	5,670.00	980.00
401500 Contracted Services		124.00	4,534.82
401501 Service Calls	1,945.31	32,300.54	594.74
401505 C/S Hartsburg	930.82	11,169.84	
401506 C/S Rocheport Billing	120.00	1,640.13	
401510 C/S Sturgeon	3,481.93	41,783.16	
401520 C/S Ashland	10,116.86	70,818.02	
401530 C/S Renick	1,086.13	4,344.52	
Total 401500 Contracted Services	17,681.05	162,180.21	5,129.56
Total 401000 Customer Fees	448,801.85	5,288,473.96	439,896.90
415000 Interest Income			
415300 Interest Inc-MMkt	8,308.66	46,085.20	368.47
415500 Interest Inc-Cking	831.21	3,486.50	29.74
415700 Interest Inc-SRF	963.40	2,992.23	2,874.26
Total 415000 Interest Income	10,103.27	52,563.93	3,272.47
498000 Miscellaneous Income	103.50	15,322.27	3,219.50
Services		8,000.00	
Total Income	\$459,008.62	\$5,364,360.16	\$446,388.87
GROSS PROFIT	\$459,008.62	\$5,364,360.16	\$446,388.87
Expenses			
501000 Personnel Expenses			
501110 Salary - Administrative	20,910.40	274,996.20	18,668.75
501120 Overtime - Administrative	988.23	5,540.79	136.21
501210 Salary - Operations	47,825.30	569,169.90	41,259.64
501220 Overtime - Operations	4,361.88	37,204.66	2,055.27
501230 Standby Compensation	1,860.00	22,625.80	1,860.00
501235 Shift Differential	96.00	1,224.00	96.00
501300 Uniform - Safety Gear	178.15	7,237.63	1,129.68

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501400 FICA - Employer	6,217.92	74,646.25	5,099.05
501500 Worker's Compensation	2,755.03	31,068.91	1,905.98
501600 Medical Insurance	9,402.36	110,261.38	9,721.26
501650 Life Insurance	138.98	1,649.30	131.23
501700 Dental Insurance	601.47	7,264.14	564.77
501800 Long Term Disability	310.30	3,571.85	283.30
501900 Retirement - BCRSD Contribution	4,903.54	62,042.06	4,397.48
502200 Safety Incentive Expense			500.00
Total 501000 Personnel Expenses	100,549.56	1,208,502.87	87,808.62
520000 Materials & Supplies			
520100 Postage	269.15	4,663.05	439.88
520300 Office Supplies	136.05	2,381.70	761.41
520600 Printing & Duplicating		1,342.62	
520900 Computer Supplies	677.49	888.34	
Total 520000 Materials & Supplies	1,082.69	9,275.71	1,201.29
530000 Bond Issuance & Admin Fees			
532000 SRF Bond Issuance Exp S&D		83,139.21	14.00
535000 Rocheport Loan Admin Fee		38.50	
Total 530000 Bond Issuance & Admin Fees		83,177.71	14.00
540000 Dues, Training, Seminars			
540200 Dues	151.30	4,047.80	
540400 Seminars		961.91	
540600 Training		6,897.71	
Total 540000 Dues, Training, Seminars	151.30	11,907.42	
545000 Utilities			
545100 Telephone - Communications			1,239.57
545110 Cellular & Paging Monthly Fees	1,326.55	15,636.26	38.17
545115 Cell Phones, iPads, Pagers		2,388.29	
545120 Land lines - Office, Alarms	1,000.24	13,172.49	935.50
545130 Facility Alarm Fees		5,760.94	
545140 Rocky Fork WWTP Internet	104.98	1,249.76	99.98
Total 545100 Telephone - Communications	2,431.77	38,207.74	2,313.22
545200 Utilities Systems			
545201 Systems Electric	13,007.97	144,308.03	11,784.75
545203 Systems Natural Gas	636.53	4,924.73	642.44
545205 Systems - Water	15.67	1,703.68	221.14
545210 Systems - Trash	47.00	564.00	31.50
Total 545200 Utilities Systems	13,707.17	151,500.44	12,679.83

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545500 Utilities Building			
545501 Building - Electric	147.41	2,183.74	168.41
545505 Building - Water & Sewer	25.48	435.04	36.12
545507 Building Trash	126.58	1,518.96	126.58
545509 Building - Natural Gas	78.77	1,156.30	46.69
Total 545500 Utilities Building	378.24	5,294.04	377.80
Total 545000 Utilities	16,517.18	195,002.22	15,370.85
550000 Equipment Expenses			
550100 Gasoline		48,944.73	6,310.47
550300 Mileage		61.78	19.32
550400 Vehicle & Equip Repairs & Maint	4,073.73	32,270.59	2,266.11
550500 Computer Repairs & Maintenance		3,506.27	
Total 550000 Equipment Expenses	4,073.73	84,783.37	8,595.90
550700 Systems Repairs and Maintenance			
550705 Shop Supplies	1,333.91	7,510.79	116.81
550706 Safety Equip - Covid			65.40
Total 550705 Shop Supplies	1,333.91	7,510.79	182.21
550710 Treatment Costs			
550711 Equipment Rental WWTP		1,598.28	
550713 Lab Supplies		9,232.49	
550714 Chemicals		2,855.36	843.98
550715 Sludge Disposal	1,132.35	147,226.13	1,842.72
550720 Sludge Dewatering Supplies		14,996.01	
Total 550715 Sludge Disposal	1,132.35	162,222.14	1,842.72
550716 Lab Analysis	1,916.00	11,239.52	315.00
550718 Equipment Replacemnt-treatmnt	3,226.97	34,388.20	155.19
550719 Construction & Materials -Trtmt	87.45	8,103.82	93.03
Total 550710 Treatment Costs	6,362.77	229,639.81	3,249.92
550750 Collection Systems			
550751 Equipment Rental Collection Sys	321.95	2,784.05	839.15
550753 Locates - MO One Call		5,115.80	236.25
550754 Pressurized System Parts, Pumps		36,451.03	18,487.48
550756 Equipment Replacemnt-Collection	5,273.37	29,506.67	5,370.62
550758 Construction & Mat-Collection	295.13	10,692.60	485.46
Total 550750 Collection Systems	5,890.45	84,550.15	25,418.96
Total 550700 Systems Repairs and Maintenance	13,587.13	321,700.75	28,851.09
551000 Wholesale Treatment	85,719.39	1,024,609.04	84,629.70
552000 Headquarters Repair & Maint		7,973.71	

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560000 Contractual Services			
560100 Insurance	4,374.98	52,499.76	3,800.14
560300 Legal Fees			
560310 Legal Fees - General Counsel	6,645.00	70,305.00	9,030.00
560320 Legal Fees - Other	402.75	30,040.25	2,838.00
Total 560300 Legal Fees	7,047.75	100,345.25	11,868.00
560500 Engineering & Surveys	4,385.00	7,540.88	3,368.75
560700 Outside Services	502.84	67,103.61	415.43
560900 Land Rent		100.00	
561500 Equipment Service Contracts	1,052.61	15,507.86	94.83
561700 Audit		9,800.00	
561900 Answering Service	248.00	2,666.80	147.00
562200 Management Contract - County	420.64	4,990.32	420.64
562300 Computer Billing Services BEC	7,810.80	95,253.00	7,382.73
562400 Contract Service-GIS Developmnt		13,003.85	
562500 Contract Services - Finance	1,950.00	10,485.00	
562700 Mowing Contract		34,826.40	32.50
Total 560000 Contractual Services	27,792.62	414,122.73	27,530.02
565000 Miscellaneous			
565100 Public Notices		233.90	48.75
565200 DNR Connection Fee		5,616.10	
565300 Recording and Permit Fees		1,621.00	115.00
565500 Subscriptions	97.23	1,297.34	28.15
565600 Newsletter Printed		3,916.27	24.03
565601 Newsletter Digital	14.45	153.82	76.44
565700 Administrative Expense	218.50	3,901.65	335.00
565900 Bank Service Charges	261.16	1,696.28	103.28
Total 565000 Miscellaneous	591.34	18,436.36	730.65
566000 Bad Debt Write Off	27,366.89	27,366.89	25,859.80
580000 Depreciation			
580200 Depreciation-Furniture & Fix	241.16	2,893.92	374.56
580300 Depreciation-Mach & Equip	4,228.59	30,789.54	2,716.54
580500 Depreciation-Bldg Add	94.44	1,133.28	94.44
580600 Depreciation-Vehicles	3,227.54	35,502.94	3,557.50
580700 Depreciation-Trmnt Plants	52,533.85	630,406.20	52,533.85
580800 Depreciation-Collection Systems	53,289.73	637,926.30	52,990.37
581000 Depreciation-Driveway	122.93	368.79	
581100 Depreciation-Floor	17.58	210.96	17.58
Total 580000 Depreciation	113,755.82	1,339,231.93	112,284.84

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585000 Interest Expense			
585200 Lease Purch Int Exp Dump Truck		1,542.70	
585201 Lease Purch Int Exp Sewer Jet		2,645.02	
585300 Rocheport Loan Int Exp	59.15	124.22	65.07
585500 SRF Interest Expense S&D	49,016.26	240,271.46	-2,427.13
Total 585000 Interest Expense	49,075.41	244,583.40	-2,362.06
Total Expenses	\$440,263.06	\$4,990,674.11	\$390,514.70
NET OPERATING INCOME	\$18,745.56	\$373,686.05	\$55,874.17
NET INCOME	\$18,745.56	\$373,686.05	\$55,874.17

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