

Boone County Regional Sewer District

INCOME STATEMENT

January - September, 2023

	TOTAL			
	JAN - SEP, 2023	JAN - SEP, 2022 (PP)	CHANGE	% CHANGE
Income				
401000 Customer Fees				
401100 User Fees	3,853,636.05	3,730,975.85	122,660.20	3.29 %
401200 Late Penalty Charge	12,916.79	13,636.59	-719.80	-5.28 %
401250 Disconnect Fees	-325.00		-325.00	
401300 Connection Fees	37,900.00	49,075.00	-11,175.00	-22.77 %
401400 Inspection Fees	3,500.00	4,130.00	-630.00	-15.25 %
401500 Contracted Services				
401501 Service Calls	27,698.55	25,384.17	2,314.38	9.12 %
401505 C/S Hartsburg	8,377.38	8,377.38	0.00	0.00 %
401506 C/S Rocheport Billing	1,080.00	1,277.57	-197.57	-15.46 %
401510 C/S Sturgeon	21,975.65	31,337.37	-9,361.72	-29.87 %
401520 C/S Ashland	94,482.02	40,467.44	54,014.58	133.48 %
401530 C/S Renick	9,775.17	1,927.09	7,848.08	407.25 %
Total 401500 Contracted Services	163,388.77	108,771.02	54,617.75	50.21 %
Total 401000 Customer Fees	4,071,016.61	3,906,588.46	164,428.15	4.21 %
415000 Interest Income				
415300 Interest Inc-MMkt	96,810.08	22,762.11	74,047.97	325.31 %
415500 Interest Inc-Cking	19,192.68	1,579.87	17,612.81	1,114.83 %
415700 Interest Inc-SRF	7,318.79	841.21	6,477.58	770.03 %
Total 415000 Interest Income	123,321.55	25,183.19	98,138.36	389.70 %
498000 Miscellaneous Income	29,603.58	14,969.27	14,634.31	97.76 %
Total Income	\$4,223,941.74	\$3,946,740.92	\$277,200.82	7.02 %
GROSS PROFIT	\$4,223,941.74	\$3,946,740.92	\$277,200.82	7.02 %
Expenses				
150100 Accumulated Amortization	-4,696.56		-4,696.56	
501000 Personnel Expenses				
501110 Salary - Administrative	257,300.97	212,344.99	44,955.98	21.17 %
501120 Overtime - Administrative	5,232.86	3,897.44	1,335.42	34.26 %
501210 Salary - Operations	471,929.75	423,026.40	48,903.35	11.56 %
501220 Overtime - Operations	44,828.06	29,394.26	15,433.80	52.51 %
501230 Standby Compensation	16,018.80	17,612.40	-1,593.60	-9.05 %
501235 Shift Differential	0.00	936.00	-936.00	-100.00 %
501300 Uniform - Safety Gear	4,943.06	5,012.92	-69.86	-1.39 %
501400 FICA - Employer	62,020.74	56,319.20	5,701.54	10.12 %
501500 Worker's Compensation	21,795.36	22,703.82	-908.46	-4.00 %
501600 Medical Insurance	90,493.22	80,434.39	10,058.83	12.51 %
501650 Life Insurance	4,098.32	1,208.50	2,889.82	239.12 %

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501700 Dental Insurance	3,413.56	5,309.01	-1,895.45	-35.70 %
501800 Long Term Disability	1,808.35	2,604.45	-796.10	-30.57 %
501900 Retirement - BCRSD Contribution	43,175.39	47,378.56	-4,203.17	-8.87 %
502200 Safety Incentive Expense	28.05		28.05	
Total 501000 Personnel Expenses	1,027,086.49	908,182.34	118,904.15	13.09 %
510000 Customer Expenses				
510100 Boone Electric Fees	44,272.23		44,272.23	
510200 Shut Off Fees	475.00		475.00	
510500 Late Penalty Charges	25.00		25.00	
Total 510000 Customer Expenses	44,772.23		44,772.23	
520000 Materials & Supplies				
520100 Postage	8,485.32	3,119.93	5,365.39	171.97 %
520300 Office Supplies	5,807.61	1,914.48	3,893.13	203.35 %
520400 Work from Home	68.97		68.97	
Total 520300 Office Supplies	5,876.58	1,914.48	3,962.10	206.95 %
520600 Printing & Duplicating	5,444.87	1,298.94	4,145.93	319.18 %
520900 Computer Supplies	1,773.37	210.85	1,562.52	741.06 %
Total 520000 Materials & Supplies	21,580.14	6,544.20	15,035.94	229.76 %
530000 Bond Issuance & Admin Fees				
532000 SRF Bond Issuance Exp S&D	80,288.67	83,139.21	-2,850.54	-3.43 %
535000 Rocheport Loan Admin Fee	35.00	38.50	-3.50	-9.09 %
Total 530000 Bond Issuance & Admin Fees	80,323.67	83,177.71	-2,854.04	-3.43 %
540000 Dues, Training, Seminars	677.00		677.00	
540200 Dues	4,185.29	3,836.50	348.79	9.09 %
540400 Seminars		961.91	-961.91	-100.00 %
540600 Training	3,437.12	6,568.71	-3,131.59	-47.67 %
540700 Travel (Airfare, Parking, Meals)	335.75		335.75	
540800 Meeting Expenses	1,257.62		1,257.62	
540900 Mileage, Training & Travel	233.34		233.34	
Total 540000 Dues, Training, Seminars	10,126.12	11,367.12	-1,241.00	-10.92 %
545000 Utilities				
545100 Telephone - Communications	1,957.47		1,957.47	
545110 Cellular & Paging Monthly Fees	11,997.20	11,630.98	366.22	3.15 %
545115 Cell Phones, iPads, Pagers		2,326.46	-2,326.46	-100.00 %
545120 Land lines - Office, Alarms	8,101.65	10,202.62	-2,100.97	-20.59 %
545130 Facility Alarm Fees	5,696.85	5,078.14	618.71	12.18 %
545140 Rocky Fork WWTP Internet		934.82	-934.82	-100.00 %
Total 545100 Telephone - Communications	27,753.17	30,173.02	-2,419.85	-8.02 %

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545200 Utilities Systems				
545201 Systems Electric	112,319.77	108,739.95	3,579.82	3.29 %
545203 Systems Natural Gas	2,360.40	3,817.84	-1,457.44	-38.17 %
545205 Systems - Water	3,732.11	1,400.13	2,331.98	166.55 %
545210 Systems - Trash	556.00	423.00	133.00	31.44 %
Total 545200 Utilities Systems	118,968.28	114,380.92	4,587.36	4.01 %
545500 Utilities Building				
545501 Building - Electric	1,300.28	1,727.24	-426.96	-24.72 %
545505 Building - Water & Sewer	2,748.62	335.39	2,413.23	719.53 %
545507 Building Trash	253.16	1,139.22	-886.06	-77.78 %
545509 Building - Natural Gas	1,232.56	1,012.31	220.25	21.76 %
Total 545500 Utilities Building	5,534.62	4,214.16	1,320.46	31.33 %
Total 545000 Utilities	152,256.07	148,768.10	3,487.97	2.34 %
550000 Equipment Expenses				
550100 Gasoline	22,212.21	33,025.29	-10,813.08	-32.74 %
550300 Mileage	81.70	61.78	19.92	32.24 %
550400 Vehicle & Equip Repairs & Maint	15,870.39	23,987.03	-8,116.64	-33.84 %
550500 Computer Repairs & Maintenance		3,506.27	-3,506.27	-100.00 %
550800 Misc. Equipment Repair & Maint	23.98		23.98	
Total 550000 Equipment Expenses	38,188.28	60,580.37	-22,392.09	-36.96 %
550700 Systems Repairs and Maintenance				
550705 Shop Supplies	7,504.59	6,121.38	1,383.21	22.60 %
550710 Treatment Costs	90.34		90.34	
550711 Equipment Rental WWTP	-18.00	1,369.62	-1,387.62	-101.31 %
550713 Lab Supplies	5,914.53	7,751.82	-1,837.29	-23.70 %
550714 Chemicals	943.05	2,855.36	-1,912.31	-66.97 %
550715 Sludge Disposal	24,188.47	143,924.28	-119,735.81	-83.19 %
550720 Sludge Dewatering Supplies	13,625.77	14,996.01	-1,370.24	-9.14 %
Total 550715 Sludge Disposal	37,814.24	158,920.29	-121,106.05	-76.21 %
550716 Lab Analysis	13,377.50	8,099.52	5,277.98	65.16 %
550718 Equipment Replacemnt-treatmnt	10,264.27	21,561.54	-11,297.27	-52.40 %
550719 Construction & Materials -Trtmt	5,682.98	7,838.18	-2,155.20	-27.50 %
Total 550710 Treatment Costs	74,068.91	208,396.33	-134,327.42	-64.46 %

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550750 Collection Systems				
550751 Equipment Rental Collection Sys	9,104.29	1,640.58	7,463.71	454.94 %
550753 Locates - MO One Call	2,097.32	3,879.51	-1,782.19	-45.94 %
550754 Pressurized System Parts, Pumps	92,274.95	29,234.54	63,040.41	215.64 %
550755 Mapping	2,299.98		2,299.98	
550756 Equipment Replacemnt-Collection	35,631.75	15,611.19	20,020.56	128.24 %
550758 Construction & Mat-Collection	10,619.69	10,397.47	222.22	2.14 %
Total 550750 Collection Systems	152,027.98	60,763.29	91,264.69	150.20 %
Total 550700 Systems Repairs and Maintenance				
551000 Wholesale Treatment	773,000.73	768,289.40	4,711.33	0.61 %
552000 Headquarters Repair & Maint	60.00	6,519.91	-6,459.91	-99.08 %
560000 Contractual Services - Administrative				
560100 Insurance	57,121.73	39,374.82	17,746.91	45.07 %
560300 Legal Fees				
560310 Legal Fees - General Counsel	90,085.00	53,325.00	36,760.00	68.94 %
560320 Legal Fees - Other	3,172.00	29,122.25	-25,950.25	-89.11 %
Total 560300 Legal Fees	93,257.00	82,447.25	10,809.75	13.11 %
560500 Engineering & Surveys	29,188.21	3,155.88	26,032.33	824.88 %
560700 Outside Services	4,960.07	58,263.55	-53,303.48	-91.49 %
560900 Land Rent	100.00	100.00	0.00	0.00 %
561500 Equipment Service Contracts	9,500.00	14,234.71	-4,734.71	-33.26 %
561700 Audit	10,800.00	9,800.00	1,000.00	10.20 %
561900 Answering Service	3,524.48	1,693.60	1,830.88	108.11 %
562200 Management Contract - County	3,709.28	4,168.16	-458.88	-11.01 %
562300 Computer Billing Services BEC	31,323.68	71,057.81	-39,734.13	-55.92 %
562400 Contract Service-GIS Developmnt	3,834.62	12,805.85	-8,971.23	-70.06 %
562500 Contract Services - Finance	7,881.15	8,535.00	-653.85	-7.66 %
562600 Contract Service - Misc	85.81		85.81	
562700 Mowing Contract	33,715.75	31,623.60	2,092.15	6.62 %
Total 560000 Contractual Services - Administrative	289,001.78	337,260.23	-48,258.45	-14.31 %
565000 Miscellaneous				
565100 Public Notices	180.65	135.10	45.55	33.72 %
565200 DNR Connection Fee	5,926.58	5,616.10	310.48	5.53 %
565300 Recording and Permit Fees	873.00	1,312.00	-439.00	-33.46 %
565500 Subscriptions	6,301.66	818.45	5,483.21	669.95 %
565600 Newsletter Printed	1,824.98	3,916.27	-2,091.29	-53.40 %
565601 Newsletter Digital	109.87	124.92	-15.05	-12.05 %
565700 Administrative Expense	1,540.36	2,694.49	-1,154.13	-42.83 %
565750 Accounting Software	1,351.49		1,351.49	
565900 Bank Service Charges	1,158.36	1,267.64	-109.28	-8.62 %
Total 565000 Miscellaneous	19,266.95	15,884.97	3,381.98	21.29 %

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580000 Depreciation				
580200 Depreciation-Furniture & Fix	1,543.16	2,170.44	-627.28	-28.90 %
580300 Depreciation-Mach & Equip	20,512.83	18,103.77	2,409.06	13.31 %
580500 Depreciation-Bldg Add	849.96	849.96	0.00	0.00 %
580600 Depreciation-Vehicles	27,103.86	25,820.32	1,283.54	4.97 %
580700 Depreciation-Trmnt Plants	477,475.47	472,804.65	4,670.82	0.99 %
580800 Depreciation-Collection Systems	482,625.72	478,066.53	4,559.19	0.95 %
581000 Depreciation-Driveway	1,106.37		1,106.37	
581100 Depreciation-Floor	158.22	158.22	0.00	0.00 %
Total 580000 Depreciation	1,011,375.59	997,973.89	13,401.70	1.34 %
585000 Interest Expense				
585000 Interest Expense	1,919.19		1,919.19	
585300 Rocheport Loan Int Exp	29.58	65.07	-35.49	-54.54 %
585500 SRF Interest Expense S&D	151,025.17	183,898.92	-32,873.75	-17.88 %
Total 585000 Interest Expense	152,973.94	183,963.99	-30,990.05	-16.85 %
Total Expenses	\$3,848,916.91	\$3,803,793.23	\$45,123.68	1.19 %
NET OPERATING INCOME	\$375,024.83	\$142,947.69	\$232,077.14	162.35 %
Other Expenses				
Reconciliation Discrepancies	25,497.70		25,497.70	
Total Other Expenses	\$25,497.70	\$0.00	\$25,497.70	0.00%
NET OTHER INCOME	\$ -25,497.70	\$0.00	\$ -25,497.70	0.00%
NET INCOME	\$349,527.13	\$142,947.69	\$206,579.44	144.51 %