

# Boone County Regional Sewer District

## INCOME STATEMENT

July - September, 2023

	TOTAL			
	JUL - SEP, 2023	JUL - SEP, 2022 (PP)	CHANGE	% CHANGE
<b>Income</b>				
401000 Customer Fees				
401100 User Fees	1,303,560.01	1,271,792.93	31,767.08	2.50 %
401200 Late Penalty Charge	3,946.31	4,400.91	-454.60	-10.33 %
401300 Connection Fees	2,300.00	37,875.00	-35,575.00	-93.93 %
401400 Inspection Fees	840.00	1,820.00	-980.00	-53.85 %
401500 Contracted Services				
401501 Service Calls	8,633.95	9,739.69	-1,105.74	-11.35 %
401505 C/S Hartsburg	2,792.46	2,792.46	0.00	0.00 %
401506 C/S Rocheport Billing	360.00	371.69	-11.69	-3.15 %
401510 C/S Sturgeon	15,259.77	10,445.79	4,813.98	46.09 %
401520 C/S Ashland	32,488.02	30,350.58	2,137.44	7.04 %
401530 C/S Renick	3,258.39	1,927.09	1,331.30	69.08 %
<b>Total 401500 Contracted Services</b>	<b>62,792.59</b>	<b>55,627.30</b>	<b>7,165.29</b>	<b>12.88 %</b>
<b>Total 401000 Customer Fees</b>	<b>1,373,438.91</b>	<b>1,371,516.14</b>	<b>1,922.77</b>	<b>0.14 %</b>
415000 Interest Income				
415300 Interest Inc-MMkt	31,888.28	14,640.63	17,247.65	117.81 %
415500 Interest Inc-Cking	9,662.41	962.81	8,699.60	903.56 %
415700 Interest Inc-SRF	2,512.25	724.82	1,787.43	246.60 %
<b>Total 415000 Interest Income</b>	<b>44,062.94</b>	<b>16,328.26</b>	<b>27,734.68</b>	<b>169.86 %</b>
498000 Miscellaneous Income	820.76	14,415.52	-13,594.76	-94.31 %
<b>Total Income</b>	<b>\$1,418,322.61</b>	<b>\$1,402,259.92</b>	<b>\$16,062.69</b>	<b>1.15 %</b>
<b>GROSS PROFIT</b>	<b>\$1,418,322.61</b>	<b>\$1,402,259.92</b>	<b>\$16,062.69</b>	<b>1.15 %</b>
<b>Expenses</b>				
501000 Personnel Expenses				
501110 Salary - Administrative	93,447.15	72,744.83	20,702.32	28.46 %
501120 Overtime - Administrative	1,510.15	1,743.30	-233.15	-13.37 %
501210 Salary - Operations	164,247.76	161,459.63	2,788.13	1.73 %
501220 Overtime - Operations	17,168.35	12,133.14	5,035.21	41.50 %
501230 Standby Compensation	5,171.40	6,241.20	-1,069.80	-17.14 %
501235 Shift Differential	0.00	336.00	-336.00	-100.00 %
501300 Uniform - Safety Gear	669.90	730.79	-60.89	-8.33 %
501400 FICA - Employer	21,514.01	20,882.39	631.62	3.02 %
501500 Worker's Compensation	8,173.26	8,265.09	-91.83	-1.11 %
501600 Medical Insurance	31,227.95	22,468.76	8,759.19	38.98 %
501650 Life Insurance	3,227.43	421.12	2,806.31	666.39 %
501700 Dental Insurance		1,920.39	-1,920.39	-100.00 %
501800 Long Term Disability		904.65	-904.65	-100.00 %
501900 Retirement - BCRSD Contribution	15,749.75	17,020.73	-1,270.98	-7.47 %
<b>Total 501000 Personnel Expenses</b>	<b>362,107.11</b>	<b>327,272.02</b>	<b>34,835.09</b>	<b>10.64 %</b>

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510000 Customer Expenses				
510100 Boone Electric Fees	44,272.23		44,272.23	
510200 Shut Off Fees	475.00		475.00	
<b>Total 510000 Customer Expenses</b>	<b>44,747.23</b>		<b>44,747.23</b>	
520000 Materials & Supplies				
520100 Postage	3,361.06	566.13	2,794.93	493.69 %
520300 Office Supplies	1,135.77	514.10	621.67	120.92 %
520400 Work from Home	68.97		68.97	
<b>Total 520300 Office Supplies</b>	<b>1,204.74</b>	<b>514.10</b>	<b>690.64</b>	<b>134.34 %</b>
520600 Printing & Duplicating	2,259.15	1,192.14	1,067.01	89.50 %
<b>Total 520000 Materials &amp; Supplies</b>	<b>6,824.95</b>	<b>2,272.37</b>	<b>4,552.58</b>	<b>200.35 %</b>
530000 Bond Issuance & Admin Fees				
532000 SRF Bond Issuance Exp S&D	35,897.69	37,922.10	-2,024.41	-5.34 %
<b>Total 530000 Bond Issuance &amp; Admin Fees</b>	<b>35,897.69</b>	<b>37,922.10</b>	<b>-2,024.41</b>	<b>-5.34 %</b>
540000 Dues, Training, Seminars				
540200 Dues	542.48		542.48	
540200 Dues	399.41	302.00	97.41	32.25 %
540600 Training	1,638.72	2,255.62	-616.90	-27.35 %
540700 Travel (Airfare, Parking, Meals)	333.75		333.75	
540800 Meeting Expenses	19.95		19.95	
540900 Mileage, Training & Travel	233.34		233.34	
<b>Total 540000 Dues, Training, Seminars</b>	<b>3,167.65</b>	<b>2,557.62</b>	<b>610.03</b>	<b>23.85 %</b>
545000 Utilities				
545100 Telephone - Communications			346.93	
545110 Cellular & Paging Monthly Fees	346.93		346.93	
545110 Cellular & Paging Monthly Fees	4,003.59	4,219.79	-216.20	-5.12 %
545120 Land lines - Office, Alarms	2,953.41	4,382.30	-1,428.89	-32.61 %
545130 Facility Alarm Fees	140.85		140.85	
545140 Rocky Fork WWTP Internet		314.94	-314.94	-100.00 %
<b>Total 545100 Telephone - Communications</b>	<b>7,444.78</b>	<b>8,917.03</b>	<b>-1,472.25</b>	<b>-16.51 %</b>
545200 Utilities Systems				
545201 Systems Electric	37,377.57	35,266.42	2,111.15	5.99 %
545203 Systems Natural Gas	32.14	134.85	-102.71	-76.17 %
545205 Systems - Water	3,177.85	468.88	2,708.97	577.75 %
545210 Systems - Trash	198.00	141.00	57.00	40.43 %
<b>Total 545200 Utilities Systems</b>	<b>40,785.56</b>	<b>36,011.15</b>	<b>4,774.41</b>	<b>13.26 %</b>

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	JUL - SEP, 2023	JUL - SEP, 2022 (PP)	CHANGE	% CHANGE
545500 Utilities Building				
545501 Building - Electric		653.11	-653.11	-100.00 %
545505 Building - Water & Sewer	2,069.30	111.59	1,957.71	1,754.38 %
545507 Building Trash		379.74	-379.74	-100.00 %
545509 Building - Natural Gas	129.97	65.22	64.75	99.28 %
<b>Total 545500 Utilities Building</b>	<b>2,199.27</b>	<b>1,209.66</b>	<b>989.61</b>	<b>81.81 %</b>
<b>Total 545000 Utilities</b>	<b>50,429.61</b>	<b>46,137.84</b>	<b>4,291.77</b>	<b>9.30 %</b>
550000 Equipment Expenses				
550100 Gasoline	517.46	5,782.85	-5,265.39	-91.05 %
550300 Mileage	17.69		17.69	
550400 Vehicle & Equip Repairs & Maint	2,395.48	3,423.02	-1,027.54	-30.02 %
550500 Computer Repairs & Maintenance		3,506.27	-3,506.27	-100.00 %
<b>Total 550000 Equipment Expenses</b>	<b>2,930.63</b>	<b>12,712.14</b>	<b>-9,781.51</b>	<b>-76.95 %</b>
550700 Systems Repairs and Maintenance				
550705 Shop Supplies	2,862.04	1,750.60	1,111.44	63.49 %
550710 Treatment Costs				
550711 Equipment Rental WWTP		136.53	-136.53	-100.00 %
550713 Lab Supplies	454.32	1,276.21	-821.89	-64.40 %
550714 Chemicals	320.86	935.76	-614.90	-65.71 %
550715 Sludge Disposal	4,817.90	128,092.12	-123,274.22	-96.24 %
550716 Lab Analysis	6,565.50	2,369.00	4,196.50	177.14 %
550718 Equipment Replacemnt-treatmnt	814.05	3,721.34	-2,907.29	-78.12 %
550719 Construction & Materials -Trtmt	589.16	2,254.05	-1,664.89	-73.86 %
<b>Total 550710 Treatment Costs</b>	<b>13,561.79</b>	<b>138,785.01</b>	<b>-125,223.22</b>	<b>-90.23 %</b>
550750 Collection Systems				
550751 Equipment Rental Collection Sys	3,080.30	832.50	2,247.80	270.01 %
550753 Locates - MO One Call	1,258.20	1,131.25	126.95	11.22 %
550754 Pressurized System Parts, Pumps	35,681.66	13,782.42	21,899.24	158.89 %
550755 Mapping	1,149.99		1,149.99	
550756 Equipment Replacemnt-Collection	9,556.90	3,571.22	5,985.68	167.61 %
550758 Construction & Mat-Collection	5,883.94	2,286.60	3,597.34	157.32 %
<b>Total 550750 Collection Systems</b>	<b>56,610.99</b>	<b>21,603.99</b>	<b>35,007.00</b>	<b>162.04 %</b>
<b>Total 550700 Systems Repairs and Maintenance</b>	<b>73,034.82</b>	<b>162,139.60</b>	<b>-89,104.78</b>	<b>-54.96 %</b>
551000 Wholesale Treatment	257,474.91	257,108.18	366.73	0.14 %
552000 Headquarters Repair & Maint		1,871.76	-1,871.76	-100.00 %
560000 Contractual Services - Administrative				
560100 Insurance	14,994.52	13,124.94	1,869.58	14.24 %
560300 Legal Fees				
560310 Legal Fees - General Counsel	28,600.00	16,250.00	12,350.00	76.00 %
560320 Legal Fees - Other		1,852.75	-1,852.75	-100.00 %
<b>Total 560300 Legal Fees</b>	<b>28,600.00</b>	<b>18,102.75</b>	<b>10,497.25</b>	<b>57.99 %</b>

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	JUL - SEP, 2023	JUL - SEP, 2022 (PP)	CHANGE	% CHANGE
560500 Engineering & Surveys		262.50	-262.50	-100.00 %
560700 Outside Services	743.35	1,234.11	-490.76	-39.77 %
561500 Equipment Service Contracts		931.14	-931.14	-100.00 %
561900 Answering Service	2,096.04	507.60	1,588.44	312.93 %
562200 Management Contract - County	1,223.68	1,682.56	-458.88	-27.27 %
562300 Computer Billing Services BEC		26,294.67	-26,294.67	-100.00 %
562400 Contract Service-GIS Developmnt	606.25	3,522.25	-2,916.00	-82.79 %
562500 Contract Services - Finance	476.15	985.00	-508.85	-51.66 %
562600 Contract Service - Misc	68.39		68.39	
562700 Mowing Contract	16,827.25	20,487.40	-3,660.15	-17.87 %
<b>Total 560000 Contractual Services - Administrative</b>	<b>65,635.63</b>	<b>87,134.92</b>	<b>-21,499.29</b>	<b>-24.67 %</b>
565000 Miscellaneous				
565100 Public Notices		11.05	-11.05	-100.00 %
565200 DNR Connection Fee	5,926.58		5,926.58	
565300 Recording and Permit Fees	-127.00	426.00	-553.00	-129.81 %
565500 Subscriptions	552.73	505.29	47.44	9.39 %
565600 Newsletter Printed	1,043.35		1,043.35	
565601 Newsletter Digital		43.35	-43.35	-100.00 %
565700 Administrative Expense		826.83	-826.83	-100.00 %
565750 Accounting Software	645.50		645.50	
565900 Bank Service Charges	208.31	299.36	-91.05	-30.41 %
<b>Total 565000 Miscellaneous</b>	<b>8,249.47</b>	<b>2,111.88</b>	<b>6,137.59</b>	<b>290.62 %</b>
580000 Depreciation				
580200 Depreciation-Furniture & Fix	530.70	723.48	-192.78	-26.65 %
580300 Depreciation-Mach & Equip	7,151.55	6,034.59	1,116.96	18.51 %
580500 Depreciation-Bldg Add	283.32	283.32	0.00	0.00 %
580600 Depreciation-Vehicles	9,792.72	9,682.62	110.10	1.14 %
580700 Depreciation-Trmnt Plants	159,158.49	157,601.55	1,556.94	0.99 %
580800 Depreciation-Collection Systems	161,154.46	159,840.93	1,313.53	0.82 %
581000 Depreciation-Driveway	368.79		368.79	
581100 Depreciation-Floor	52.74	52.74	0.00	0.00 %
<b>Total 580000 Depreciation</b>	<b>338,492.77</b>	<b>334,219.23</b>	<b>4,273.54</b>	<b>1.28 %</b>
585000 Interest Expense	200.52		200.52	
585500 SRF Interest Expense S&D	49,238.68	56,372.54	-7,133.86	-12.65 %
<b>Total 585000 Interest Expense</b>	<b>49,439.20</b>	<b>56,372.54</b>	<b>-6,933.34</b>	<b>-12.30 %</b>
<b>Total Expenses</b>	<b>\$1,298,431.67</b>	<b>\$1,329,832.20</b>	<b>\$ -31,400.53</b>	<b>-2.36 %</b>
<b>NET OPERATING INCOME</b>	<b>\$119,890.94</b>	<b>\$72,427.72</b>	<b>\$47,463.22</b>	<b>65.53 %</b>
<b>NET INCOME</b>	<b>\$119,890.94</b>	<b>\$72,427.72</b>	<b>\$47,463.22</b>	<b>65.53 %</b>