

## COUNTY WATER DISTRICT OF BILLINGS HEIGHTS

### Profit & Loss Prev Year Comparison

October 2021.

	Oct 21	Oct 20	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
6010 · WATER SALES	340,494.62	363,324.68	-22,830.06	-6.3%
6020 · SERVICE LINE FEE	10,478.94	3,485.98	6,992.96	200.6%
6030 · INTEREST INCOME	7,084.77	8,485.69	-1,400.92	-16.5%
6040 · OTHER INCOME	6,202.79	7,564.05	-1,361.26	-18.0%
6070 · BUY-IN FEES	0.00	10,484.40	-10,484.40	-100.0%
<b>Total Income</b>	364,261.12	393,344.80	-29,083.68	-7.4%
<b>Cost of Goods Sold</b>				
7500 · WATER PURCHASED	261,573.87	251,819.38	9,754.49	3.9%
<b>Total COGS</b>	261,573.87	251,819.38	9,754.49	3.9%
<b>Gross Profit</b>	102,687.25	141,525.42	-38,838.17	-27.4%
<b>Expense</b>				
<b>8009 · LABOR</b>				
8010 · LABOR-ADMINISTRATIVE	20,113.20	29,700.93	-9,587.73	-32.3%
8011 · LABOR-FIELD	23,292.14	36,588.93	-13,296.79	-36.3%
8014 · LABOR-BONUS	6,611.94	0.00	6,611.94	100.0%
<b>Total 8009 · LABOR</b>	50,017.28	66,289.86	-16,272.58	-24.6%
8012 · DIRECTORS FEE	1,050.00	850.00	200.00	23.5%
<b>8015 · PAYROLL TAXES</b>				
8019 · MEDICARE	629.37	926.54	-297.17	-32.1%
8020 · FICA	2,691.14	3,961.75	-1,270.61	-32.1%
8021 · STATE UNEMPLOYMENT	0.00	7.83	-7.83	-100.0%
8015 · PAYROLL TAXES - Other	0.00	0.00	0.00	0.0%
<b>Total 8015 · PAYROLL TAXES</b>	3,320.51	4,896.12	-1,575.61	-32.2%
8030 · RET. BENEFITS	3,925.97	5,774.74	-1,848.77	-32.0%
<b>8040 · INSURANCE</b>				
8041 · EMPLOYEE INSURANCE	18,726.05	15,529.89	3,196.16	20.6%
8044 · WORKERS COMP INSURANCE	1,146.42	1,111.86	34.56	3.1%
<b>Total 8040 · INSURANCE</b>	19,872.47	16,641.75	3,230.72	19.4%
<b>8200 · SUPPLIES</b>				
8210 · OFFICE SUPPLIES & EQUIPMENT	1,267.89	3,997.59	-2,729.70	-68.3%
8220 · OPERATING SUPPLIES	416.41	130.72	285.69	218.6%
8226 · CLOTHING & UNIFORMS	105.02	0.00	105.02	100.0%
8231 · GAS, OIL, FUEL, GREASE	945.08	663.52	281.56	42.4%
8233 · MACHINERY & EQUIP PARTS, TIRES	0.00	270.50	-270.50	-100.0%
8236 · WATER MAIN AND LINE REPAIR	977.45	1,415.78	-438.33	-31.0%
8241 · CONSUMABLE TOOLS	0.00	47.94	-47.94	-100.0%
8263 · SAFETY SUPPLIES	0.00	22.00	-22.00	-100.0%
<b>Total 8200 · SUPPLIES</b>	3,711.85	6,548.05	-2,836.20	-43.3%
<b>8300 · PURCHASED SERVICES</b>				
8310 · COMMUNICATION AND POSTAGE	1,900.76	1,379.14	521.62	37.8%
8313 · ELM-UTILITIES UNDERGROUND	233.93	141.30	92.63	65.6%
8330 · SUBSCRIPTIONS, LEGAL NOTICES	493.49	13.95	479.54	3,437.6%
8339 · CERTIFICATION RENEWALS	0.00	50.00	-50.00	-100.0%
8341 · ELECTRIC	4,146.28	3,938.29	207.99	5.3%
8342 · GAS	113.15	155.24	-42.09	-27.1%
8343 · SEWER	50.49	51.70	-1.21	-2.3%
8344 · TELEPHONE AND INTERNET ACCESS	300.04	249.81	50.23	20.1%
8345 · CELL PHONE	253.55	237.88	15.67	6.6%
8347 · PERMITS	890.00	445.00	445.00	100.0%
8349 · QUALITY TESTING	255.00	255.00	0.00	0.0%
8351 · LEGAL FEES	12,000.00	945.00	11,055.00	1,169.8%
8353 · ENGINEERING FEES	27,474.20	1,792.50	25,681.70	1,432.7%
8355 · DATA PROCESSING SERVICES	828.54	1,472.00	-643.46	-43.7%
8360 · REPAIR & MAINT. CONTRACT SERVIC	1,713.50	1,404.20	309.30	22.0%
8363 · METERS REPAIR & MAINTENANCE	6,177.27	169.81	6,007.46	3,537.8%
8366 · BUILDING MAINTENANCE	175.00	0.00	175.00	100.0%
<b>Total 8300 · PURCHASED SERVICES</b>	57,005.20	12,700.82	44,304.38	348.8%
<b>8400 · BUILDING MATERIALS</b>				
8470 · ASPHALT,COLD MIX	1,840.50	711.50	1,129.00	158.7%
<b>Total 8400 · BUILDING MATERIALS</b>	1,840.50	711.50	1,129.00	158.7%

10:34 AM

11/09/21

Accrual Basis

**COUNTY WATER DISTRICT OF BILLINGS HEIGHTS**  
**Profit & Loss Prev Year Comparison**  
**October 2021**

	Oct 21	Oct 20	\$ Change	% Change
<b>8500 · FIXED CHARGES</b>				
8515 · TAXES	0.00	4,076.38	-4,076.38	-100.0%
8520 · MISCELLANEOUS	0.00	31.09	-31.09	-100.0%
<b>Total 8500 · FIXED CHARGES</b>	<b>0.00</b>	<b>4,107.47</b>	<b>-4,107.47</b>	<b>-100.0%</b>
<b>8600 · DEBT SERVICES</b>				
8620 · INTEREST	1,124.45	1,139.66	-15.21	-1.3%
<b>Total 8600 · DEBT SERVICES</b>	<b>1,124.45</b>	<b>1,139.66</b>	<b>-15.21</b>	<b>-1.3%</b>
<b>8800 · OTHER</b>				
8810 · LOSSES (BAD DEBT)	385.91	-10.00	395.91	3,959.1%
8800 · OTHER - Other	117.00	0.00	117.00	100.0%
<b>Total 8800 · OTHER</b>	<b>502.91</b>	<b>-10.00</b>	<b>512.91</b>	<b>5,129.1%</b>
<b>Total Expense</b>	<b>142,371.14</b>	<b>119,649.97</b>	<b>22,721.17</b>	<b>19.0%</b>
<b>Net Ordinary Income</b>	<b>-39,683.89</b>	<b>21,875.45</b>	<b>-61,559.34</b>	<b>-281.4%</b>
<b>Net Income</b>	<b>-39,683.89</b>	<b>21,875.45</b>	<b>-61,559.34</b>	<b>-281.4%</b>