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## COUNTY WATER DISTRICT OF BILLINGS HEIGHTS

Laura + Pam

12/08/21

## Profit &amp; Loss YTD Comparison

Accrual Basis

November 2021

	Nov 21	Jul - Nov 21
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
6010 · WATER SALES	274,734.95	2,704,351.05
6020 · SERVICE LINE FEE	17,429.90	67,997.62
6030 · INTEREST INCOME	0.00	47,073.32
6040 · OTHER INCOME	1,146.03	17,363.23
6070 · BUY-IN FEES	0.00	18,370.55
<b>Total Income</b>	<b>293,310.88</b>	<b>2,855,155.77</b>
<b>Cost of Goods Sold</b>		
7500 · WATER PURCHASED	152,111.13	1,776,620.25
<b>Total COGS</b>	<b>152,111.13</b>	<b>1,776,620.25</b>
<b>Gross Profit</b>	<b>141,199.75</b>	<b>1,078,535.52</b>
<b>Expense</b>		
6999 · Uncategorized Expenses	0.00	0.00
8009 · LABOR		
8010 · LABOR-ADMINISTRATIVE	20,113.20	110,822.16
8011 · LABOR-FIELD	23,289.64	129,100.90
8014 · LABOR-BONUS	0.00	8,611.94
<b>Total 8009 · LABOR</b>	<b>43,402.84</b>	<b>248,535.00</b>
8012 · DIRECTORS FEE	1,050.00	5,100.00
8015 · PAYROLL TAXES		
8019 · MEDICARE	629.32	3,507.86
8020 · FICA	2,690.98	14,999.25
8021 · STATE UNEMPLOYMENT	0.00	571.38
8015 · PAYROLL TAXES - Other	0.00	0.00
<b>Total 8015 · PAYROLL TAXES</b>	<b>3,320.30</b>	<b>19,078.49</b>
8030 · RET. BENEFITS	4,696.55	23,434.47
8040 · INSURANCE		
8041 · EMPLOYEE INSURANCE	18,726.05	93,630.25
8043 · BUSINESS INSURANCE	0.00	66,634.00
8044 · WORKERS COMP INSURANCE	0.00	4,585.68
<b>Total 8040 · INSURANCE</b>	<b>18,726.05</b>	<b>164,849.93</b>
8200 · SUPPLIES		
8210 · OFFICE SUPPLIES & EQUIPMENT	1,584.95	7,389.80
8220 · OPERATING SUPPLIES	11.01	1,284.74
8226 · CLOTHING & UNIFORMS	0.00	105.02
8231 · GAS, OIL, FUEL, GREASE	1,263.77	5,794.68
8233 · MACHINERY & EQUIP PARTS, TIRES	514.25	4,231.62
8236 · WATER MAIN AND LINE REPAIR	3,072.36	12,881.07
8241 · CONSUMABLE TOOLS	112.75	462.80
8263 · SAFETY SUPPLIES	0.00	302.11
<b>Total 8200 · SUPPLIES</b>	<b>6,559.09</b>	<b>32,451.84</b>
8300 · PURCHASED SERVICES		
8310 · COMMUNICATION AND POSTAGE	1,615.28	8,903.11
8312 · BILLINGS ALARM	0.00	65.21
8313 · ELM-UTILITIES UNDERGROUND	226.08	1,283.52
8320 · PRINTING, FORMS, PRINTING SERVICE	0.00	74.00
8330 · SUBSCRIPTIONS, LEGAL NOTICES	0.00	1,085.82
8335 · MEMBERSHIPS & DUES	0.00	1,995.00
8339 · CERTIFICATION RENEWALS	0.00	210.00
8341 · ELECTRIC	3,555.27	24,793.47
8342 · GAS	0.00	326.67
8343 · SEWER	50.49	204.38
8344 · TELEPHONE AND INTERNET ACCESS	425.71	1,708.85
8345 · CELL PHONE	253.55	1,492.03

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8347 · PERMITS	0.00	2,165.00
8349 · QUALITY TESTING	557.00	2,614.00
8351 · LEGAL FEES	0.00	15,000.00
8353 · ENGINEERING FEES	20,619.34	156,100.26
8355 · DATA PROCESSING SERVICES	813.02	14,663.71
8360 · REPAIR & MAINT. CONTRACT SERVIC	855.00	20,675.09
8363 · METERS REPAIR & MAINTENANCE	1,697.63	19,933.84
8366 · BUILDING MAINTENANCE	55.00	230.00
<b>Total 8300 · PURCHASED SERVICES</b>	<b>30,723.37</b>	<b>273,523.96</b>
8400 · BUILDING MATERIALS		
8450 · GRAVEL,SAND	255.07	1,303.02
8470 · ASPHALT,COLD MIX	0.00	7,688.00
<b>Total 8400 · BUILDING MATERIALS</b>	<b>255.07</b>	<b>8,991.02</b>
8500 · FIXED CHARGES		
8515 · TAXES	4,183.24	4,183.24
8520 · MISCELLANEOUS	0.00	14.00
<b>Total 8500 · FIXED CHARGES</b>	<b>4,183.24</b>	<b>4,197.24</b>
8600 · DEBT SERVICES		
8620 · INTEREST	1,014.22	6,177.87
<b>Total 8600 · DEBT SERVICES</b>	<b>1,014.22</b>	<b>6,177.87</b>
8800 · OTHER		
8810 · LOSSES (BAD DEBT)	-65.69	745.36
8800 · OTHER - Other	44.14	161.14
<b>Total 8800 · OTHER</b>	<b>-21.55</b>	<b>906.50</b>
<b>Total Expense</b>	<b>113,909.18</b>	<b>787,246.32</b>
<b>Net Ordinary Income</b>	<b>27,290.57</b>	<b>291,289.20</b>
<b>Net Income</b>	<b>27,290.57</b>	<b>291,289.20</b>