

COUNTY WATER DISTRICT OF BILLINGS HEIGHTS

Profit & Loss Prev Year Comparison

December 2021

	Dec 21	Dec 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
6000 · Uncategorized Income	100.00	0.00	100.00	100.0%
6010 · WATER SALES	241,546.75	256,512.50	-14,965.75	-5.8%
6020 · SERVICE LINE FEE	10,457.95	26,842.71	-16,384.76	-61.0%
6030 · INTEREST INCOME	17,078.91	20,897.50	-3,818.59	-18.3%
6040 · OTHER INCOME	12,151.81	8,543.71	3,608.10	42.2%
6070 · BUY-IN FEES	9,186.72	3,980.44	5,206.28	130.8%
Total Income	290,522.14	316,776.86	-26,254.72	-8.3%
Cost of Goods Sold				
7500 · WATER PURCHASED	137,788.56	171,595.93	-33,807.37	-19.7%
Total COGS	137,788.56	171,595.93	-33,807.37	-19.7%
Gross Profit	152,733.58	145,180.93	7,552.65	5.2%
Expense				
6999 · Uncategorized Expenses	0.00	0.00	0.00	0.0%
8009 · LABOR				
8010 · LABOR-ADMINISTRATIVE	33,045.70	19,336.60	13,709.10	70.9%
8011 · LABOR-FIELD	23,371.40	22,454.00	917.40	4.1%
8014 · LABOR-BONUS	0.00	3,501.00	-3,501.00	-100.0%
Total 8009 · LABOR	56,417.10	45,291.60	11,125.50	24.6%
8012 · DIRECTORS FEE	1,800.00	5,300.00	-3,500.00	-66.0%
8015 · PAYROLL TAXES				
8019 · MEDICARE	818.07	605.96	212.11	35.0%
8020 · FICA	3,497.83	2,591.00	906.83	35.0%
8021 · STATE UNEMPLOYMENT	0.00	0.00	0.00	0.0%
8015 · PAYROLL TAXES - Other	0.00	0.00	0.00	0.0%
Total 8015 · PAYROLL TAXES	4,315.90	3,196.96	1,118.94	35.0%
8030 · RET. BENEFITS	5,220.95	3,772.78	1,448.17	38.4%
8040 · INSURANCE				
8041 · EMPLOYEE INSURANCE	15,454.93	18,726.05	-3,271.12	-17.5%
Total 8040 · INSURANCE	15,454.93	18,726.05	-3,271.12	-17.5%
8200 · SUPPLIES				
8210 · OFFICE SUPPLIES & EQUIPMENT	988.96	14,084.18	-13,095.22	-93.0%
8220 · OPERATING SUPPLIES	86.97	112.35	-25.38	-22.6%
8231 · GAS, OIL, FUEL, GREASE	776.42	571.28	205.14	35.9%
8233 · MACHINERY & EQUIP PARTS, TIRES	61.96	8.37	53.59	640.3%
8236 · WATER MAIN AND LINE REPAIR	2,678.95	3,843.08	-1,164.13	-30.3%
8241 · CONSUMABLE TOOLS	29.98	620.02	-590.04	-95.2%
Total 8200 · SUPPLIES	4,623.24	19,239.28	-14,616.04	-76.0%
8300 · PURCHASED SERVICES				
8310 · COMMUNICATION AND POSTAGE	1,580.28	1,580.00	0.28	0.0%
8312 · BILLINGS ALARM	420.00	420.00	0.00	0.0%
8313 · ELM-UTILITIES UNDERGROUND	111.47	152.29	-40.82	-26.8%
8320 · PRINTINF,FORMS,PRINTING SERVICE	0.00	2,241.20	-2,241.20	-100.0%
8330 · SUBSCRIPTIONS, LEGAL NOTICES	1,027.80	0.00	1,027.80	100.0%
8341 · ELECTRIC	4,456.55	2,896.29	1,560.26	53.9%
8342 · GAS	792.93	456.08	336.85	73.9%
8343 · SEWER	50.49	66.06	-15.57	-23.6%
8344 · TELEPHONE AND INTERNET ACCESS	311.61	249.81	61.80	24.7%
8345 · CELL PHONE	177.46	237.88	-60.42	-25.4%
8347 · PERMITS	770.00	830.00	-60.00	-7.2%
8349 · QUALITY TESTING	255.00	255.00	0.00	0.0%
8351 · LEGAL FEES	0.00	4,029.29	-4,029.29	-100.0%
8353 · ENGINEERING FEES	22,527.50	21,037.78	1,489.72	7.1%
8355 · DATA PROCESSING SERVICES	1,688.44	1,527.68	160.76	10.5%
8360 · REPAIR & MAINT. CONTRACT SERVIC	1,140.00	1,356.44	-216.44	-16.0%
8363 · METERS REPAIR & MAINTENANCE	5,231.56	0.00	5,231.56	100.0%
8366 · BUILDING MAINTENANCE	1,683.05	0.00	1,683.05	100.0%
Total 8300 · PURCHASED SERVICES	42,224.14	37,335.80	4,888.34	13.1%
8500 · FIXED CHARGES				
8515 · TAXES	4.85	0.00	4.85	100.0%
Total 8500 · FIXED CHARGES	4.85	0.00	4.85	100.0%

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8600 · DEBT SERVICES				
8620 · INTEREST	0.00	886.96	-886.96	-100.0%
Total 8600 · DEBT SERVICES	0.00	886.96	-886.96	-100.0%
8800 · OTHER				
8810 · LOSSES (BAD DEBT)	-162.89	0.00	-162.89	-100.0%
8800 · OTHER - Other	0.00	-90.90	90.90	100.0%
Total 8800 · OTHER	-162.89	-90.90	-71.99	-79.2%
Total Expense	129,898.22	133,658.53	-3,760.31	-2.8%
Net Ordinary Income	22,835.36	11,522.40	11,312.96	98.2%
Net Income	<u>22,835.36</u>	<u>11,522.40</u>	<u>11,312.96</u>	<u>98.2%</u>