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02/10/22

Accrual Basis

Pam + Laura

COUNTY WATER DISTRICT OF BILLINGS HEIGHTS
Profit & Loss Prev Year Comparison
January 2022

	Jan 22	Jan 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
Income-Other	0.00	598.00	-598.00	-100.0%
6000 · Uncategorized Income	100.00	0.00	100.00	100.0%
6010 · WATER SALES	277,419.90	249,137.46	28,282.44	11.4%
6020 · SERVICE LINE FEE	8,714.95	12,300.94	-3,585.99	-29.2%
6030 · INTEREST INCOME	0.00	7,361.82	-7,361.82	-100.0%
6040 · OTHER INCOME	5,250.08	2,331.36	2,918.72	125.2%
6070 · BUY-IN FEES	5,087.49	13,231.11	-8,143.62	-61.6%
Total Income	296,572.42	284,960.69	11,611.73	4.1%
Cost of Goods Sold				
7500 · WATER PURCHASED	154,541.78	128,418.62	26,123.16	20.3%
Total COGS	154,541.78	128,418.62	26,123.16	20.3%
Gross Profit	142,030.64	156,542.07	-14,511.43	-9.3%
Expense				
8009 · LABOR				
8010 · LABOR-ADMINISTRATIVE	20,480.70	20,100.70	380.00	1.9%
8011 · LABOR-FIELD	24,259.00	22,932.60	1,326.40	5.8%
8014 · LABOR-BONUS	1,750.00	0.00	1,750.00	100.0%
Total 8009 · LABOR	46,489.70	43,033.30	3,456.40	8.0%
8015 · PAYROLL TAXES				
8019 · MEDICARE	673.07	623.99	49.08	7.9%
8020 · FICA	2,878.02	2,668.07	209.95	7.9%
8021 · STATE UNEMPLOYMENT	506.32	525.00	-18.68	-3.6%
8015 · PAYROLL TAXES - Other	57.50	54.49	3.01	5.5%
Total 8015 · PAYROLL TAXES	4,114.91	3,871.55	243.36	6.3%
8030 · RET. BENEFITS	3,473.21	3,885.01	-411.80	-10.6%
8040 · INSURANCE				
8041 · EMPLOYEE INSURANCE	18,244.12	17,395.06	849.06	4.9%
8043 · BUSINESS INSURANCE	0.00	369.00	-369.00	-100.0%
8044 · WORKERS COMP INSURANCE	1,953.46	2,164.19	-210.73	-9.7%
Total 8040 · INSURANCE	20,197.58	19,928.25	269.33	1.4%
8200 · SUPPLIES				
8210 · OFFICE SUPPLIES & EQUIPMENT	587.01	2,728.64	-2,141.63	-78.5%
8220 · OPERATING SUPPLIES	75.41	63.20	12.21	19.3%
8231 · GAS, OIL, FUEL, GREASE	0.00	548.81	-548.81	-100.0%
8233 · MACHINERY & EQUIP PARTS, TIRES	78.48	257.10	-178.62	-69.5%
8236 · WATER MAIN AND LINE REPAIR	3,960.48	0.00	3,960.48	100.0%
8241 · CONSUMABLE TOOLS	94.54	0.00	94.54	100.0%
8263 · SAFETY SUPPLIES	0.00	464.93	-464.93	-100.0%
Total 8200 · SUPPLIES	4,795.92	4,062.68	733.24	18.1%
8300 · PURCHASED SERVICES				
8310 · COMMUNICATION AND POSTAGE	1,583.38	1,741.14	-157.76	-9.1%
8312 · BILLINGS ALARM	50.49	0.00	50.49	100.0%
8313 · ELM-UTILITIES UNDERGROUND	211.95	180.55	31.40	17.4%
8330 · SUBSCRIPTIONS, LEGAL NOTICES	178.40	39.00	139.40	357.4%
8335 · MEMBERSHIPS & DUES	359.00	325.00	34.00	10.5%
8341 · ELECTRIC	3,867.29	3,121.35	745.94	23.9%
8342 · GAS	588.55	304.61	283.94	93.2%
8343 · SEWER	0.00	51.70	-51.70	-100.0%
8344 · TELEPHONE AND INTERNET ACCESS	299.33	249.81	49.52	19.8%
8345 · CELL PHONE	204.64	238.02	-33.38	-14.0%
8349 · QUALITY TESTING	480.00	255.00	225.00	88.2%
8351 · LEGAL FEES	39,399.14	4,296.00	35,103.14	817.1%
8352 · ACCOUNTING FEES	130.00	0.00	130.00	100.0%
8353 · ENGINEERING FEES	18,109.62	0.00	18,109.62	100.0%
8355 · DATA PROCESSING SERVICES	1,276.24	1,307.98	-31.74	-2.4%
8360 · REPAIR & MAINT. CONTRACT SERVIC	13,425.76	3,054.52	10,371.24	339.5%
8363 · METERS REPAIR & MAINTENANCE	0.00	6,407.20	-6,407.20	-100.0%
8366 · BUILDING MAINTENANCE	977.94	288.00	689.94	239.6%
8380 · TRAINING, TUITION	206.00	0.00	206.00	100.0%
Total 8300 · PURCHASED SERVICES	81,347.73	21,859.88	59,487.85	272.1%
8400 · BUILDING MATERIALS				
8410 · CONCRETE	350.00	0.00	350.00	100.0%

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8450 · GRAVEL,SAND	502.17	0.00	502.17	100.0%
Total 8400 · BUILDING MATERIALS	852.17	0.00	852.17	100.0%
8500 · FIXED CHARGES				
8520 · MISCELLANEOUS	0.00	250.00	-250.00	-100.0%
8543 · DEQ SERVICE CONNECTION FEE	11,806.00	0.00	11,806.00	100.0%
Total 8500 · FIXED CHARGES	11,806.00	250.00	11,556.00	4,622.4%
8600 · DEBT SERVICES				
8620 · INTEREST	776.55	784.73	-8.18	-1.0%
Total 8600 · DEBT SERVICES	776.55	784.73	-8.18	-1.0%
8800 · OTHER				
8810 · LOSSES (BAD DEBT)	-43.64	0.00	-43.64	-100.0%
Total 8800 · OTHER	-43.64	0.00	-43.64	-100.0%
Total Expense	173,810.13	97,675.40	76,134.73	78.0%
Net Ordinary Income	-31,779.49	58,866.67	-90,646.16	-154.0%
Net Income	-31,779.49	58,866.67	-90,646.16	-154.0%