

**COUNTY WATER DISTRICT OF BILLINGS HEIGHTS**  
1540 Popelka Dr, Billings MT 59105

April 2022

**BANK BALANCES**

FIRST INTERSTATE BANK:

1-1032	GROSS INCOME FUND	333,822.87
2-1034	OPERATIONS & MAINTENANCE FUND	199,981.78
2-1035	PAYROLL RUND	<u>210,513.01</u>
		744,317.66

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**INVESTMENTS**

2245	FIRST INTERSTATE SAVINGS	250,941.52
2295	STIFEL	8,909,714.37
2247	YELLOWSTONE BANK	219,584.53

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**PROJECT COSTS**

8920	NONBUDGETED CAPTIAL ASSETS	700,297.06
8930	CAPITAL IMPROVEMENTS	60,806.94
8931	SRF CAPITAL INVESTMENTS	136,688.00

## COUNTY WATER DISTRICT OF BILLINGS HEIGHTS

## Profit &amp; Loss YTD Comparison

April 2022

05/06/22

Accrual Basis

	Apr 22	Jul '21 - Apr 22
Ordinary Income/Expense		
Income		
6000 · Uncategorized Income	0.00	200.00
6010 · WATER SALES	0.00	3,706,342.45
6020 · SERVICE LINE FEE	20,915.88	132,581.26
6030 · INTEREST INCOME	0.00	102,732.49
6040 · OTHER INCOME	8,490.08	52,456.16
6050 · HYDRANT RENT	0.00	-160.00
6070 · BUY-IN FEES	46,922.35	306,256.30
<b>Total Income</b>	<b>76,328.31</b>	<b>4,300,408.66</b>
Cost of Goods Sold		
7500 · WATER PURCHASED	2,936,251.80	5,283,763.73
<b>Total COGS</b>	<b>2,936,251.80</b>	<b>5,283,763.73</b>
<b>Gross Profit</b>	<b>-2,859,923.49</b>	<b>-983,355.07</b>
Expense		
66900 · Reconciliation Discrepancies	15,678.56	15,678.56
6999 · Uncategorized Expenses	157.13	157.13
8009 · LABOR		
8010 · LABOR-ADMINISTRATIVE	34,614.00	237,851.98
8011 · LABOR-FIELD	32,598.98	253,893.08
8014 · LABOR-BONUS	2,000.00	12,361.94
<b>Total 8009 · LABOR</b>	<b>69,212.98</b>	<b>504,107.00</b>
8012 · DIRECTORS FEE	1,000.00	9,750.00
8015 · PAYROLL TAXES		
8019 · MEDICARE	1,230.82	7,439.90
8020 · FICA	5,262.88	31,812.01
8021 · STATE UNEMPLOYMENT	965.47	3,004.03
8015 · PAYROLL TAXES - Other	15,699.36	15,783.36
<b>Total 8015 · PAYROLL TAXES</b>	<b>23,158.53</b>	<b>58,039.30</b>
8030 · RET. BENEFITS	7,616.63	46,430.48
8040 · INSURANCE		
8041 · EMPLOYEE INSURANCE	0.00	162,033.26
8043 · BUSINESS INSURANCE	100.00	66,734.00
8044 · WORKERS COMP INSURANCE	938.35	9,354.19
<b>Total 8040 · INSURANCE</b>	<b>1,038.35</b>	<b>238,121.45</b>
8200 · SUPPLIES		
8210 · OFFICE SUPPLIES & EQUIPMENT	993.52	14,576.04
8220 · OPERATING SUPPLIES	1,556.14	4,261.84
8226 · CLOTHING & UNIFORMS	0.00	759.52
8231 · GAS, OIL, FUEL, GREASE	1,142.09	8,907.76
8233 · MACHINERY & EQUIP PARTS, TIRES	277.66	8,417.77
8236 · WATER MAIN AND LINE REPAIR	1,094.65	20,823.15
8241 · CONSUMABLE TOOLS	4.00	1,535.61
8263 · SAFETY SUPPLIES	0.00	462.11
<b>Total 8200 · SUPPLIES</b>	<b>5,068.06</b>	<b>59,743.80</b>
8300 · PURCHASED SERVICES		
8310 · COMMUNICATION AND POSTAGE	1,648.57	19,410.90
8312 · BILLINGS ALARM	0.00	535.70
8313 · ELM-UTILITIES UNDERGROUND	0.00	1,971.18
8320 · PRINTING, FORMS, PRINTING SERVICE	0.00	79.40
8330 · SUBSCRIPTIONS, LEGAL NOTICES	1,455.67	4,738.83
8335 · MEMBERSHIPS & DUES	0.00	2,354.00
8339 · CERTIFICATION RENEWALS	285.00	1,287.48
8341 · ELECTRIC	899.75	36,536.59
8342 · GAS	288.37	2,948.96

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## Profit &amp; Loss YTD Comparison

Accrual Basis

April 2022

	Apr 22	Jul '21 - Apr 22
8343 · SEWER	61.38	417.23
8344 · TELEPHONE AND INTERNET ACCESS	286.66	4,795.27
8345 · CELL PHONE	0.00	2,363.00
8347 · PERMITS	0.00	2,935.00
8349 · QUALITY TESTING	480.00	5,016.00
8351 · LEGAL FEES	2,739.64	54,124.06
8352 · ACCOUNTING FEES	130.00	15,520.00
8353 · ENGINEERING FEES	14,845.79	258,534.38
8355 · DATA PROCESSING SERVICES	3,600.52	41,082.73
8360 · REPAIR & MAINT. CONTRACT SERVIC	807.30	52,931.75
8363 · METERS REPAIR & MAINTENANCE	0.00	27,699.15
8366 · BUILDING MAINTENANCE	0.00	51,425.49
8380 · TRAINING, TUITION	0.00	286.85
<b>Total 8300 · PURCHASED SERVICES</b>	<b>27,528.65</b>	<b>586,993.95</b>
8400 · BUILDING MATERIALS		
8410 · CONCRETE	0.00	350.00
8450 · GRAVEL,SAND	29.70	1,834.89
8470 · ASPHALT,COLD MIX	741.50	8,429.50
<b>Total 8400 · BUILDING MATERIALS</b>	<b>771.20</b>	<b>10,614.39</b>
8500 · FIXED CHARGES		
8515 · TAXES	0.00	4,188.09
8520 · MISCELLANEOUS	0.00	19.00
8543 · DEQ SERVICE CONNECTION FEE	0.00	11,806.00
<b>Total 8500 · FIXED CHARGES</b>	<b>0.00</b>	<b>16,013.09</b>
8600 · DEBT SERVICES		
8620 · INTEREST	0.00	6,954.42
<b>Total 8600 · DEBT SERVICES</b>	<b>0.00</b>	<b>6,954.42</b>
8800 · OTHER		
8810 · LOSSES (BAD DEBT)	-122.41	367.56
8800 · OTHER - Other	0.00	161.14
<b>Total 8800 · OTHER</b>	<b>-122.41</b>	<b>528.70</b>
<b>Total Expense</b>	<b>151,107.68</b>	<b>1,553,132.27</b>
<b>Net Ordinary Income</b>	<b>-3,011,031.17</b>	<b>-2,536,487.34</b>
<b>Net Income</b>	<b>-3,011,031.17</b>	<b>-2,536,487.34</b>