

COUNTY WATER DISTRICT OF BILLINGS HEIGHTS

Profit & Loss Prev Year Comparison

March 2021 through March 2022

Laura + Pam

	Mar '21 - Mar 22	Mar '20 - Mar 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
Income-Other	0.00	598.00	-598.00	-100.0%
6000 · Uncategorized Income	300.00	200.00	100.00	50.0%
6010 · WATER SALES	5,280,080.97	4,838,513.06	441,567.91	9.1%
6020 · SERVICE LINE FEE	183,128.02	165,322.48	17,805.54	10.8%
6030 · INTEREST INCOME	145,936.26	203,774.25	-57,837.99	-28.4%
6031 · UNREALIZED GAINS	0.00	-25,310.37	25,310.37	100.0%
6040 · OTHER INCOME	118,516.87	90,844.28	27,672.59	30.5%
6050 · HYDRANT RENT	-160.00	0.00	-160.00	-100.0%
6060 · WORK ORDER INCOME	290.00	291.72	-1.72	-0.6%
6070 · BUY-IN FEES	527,701.02	31,561.02	496,140.00	1,572.0%
Total Income	6,255,793.14	5,305,794.44	949,998.70	17.9%
Cost of Goods Sold				
7500 · WATER PURCHASED	3,063,085.58	2,834,604.54	228,481.04	8.1%
Total COGS	3,063,085.58	2,834,604.54	228,481.04	8.1%
Gross Profit	3,192,707.56	2,471,189.90	721,517.66	29.2%
Expense				
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
6999 · Uncategorized Expenses	0.00	0.00	0.00	0.0%
8009 · LABOR				
8010 · LABOR-ADMINISTRATIVE	293,722.38	273,680.73	20,041.65	7.3%
8011 · LABOR-FIELD	325,348.40	337,391.31	-12,042.91	-3.6%
8014 · LABOR-BONUS	10,361.94	4,001.00	6,360.94	159.0%
Total 8009 · LABOR	629,432.72	615,073.04	14,359.68	2.3%
8012 · DIRECTORS FEE	13,850.00	14,300.00	-450.00	-3.2%
8015 · PAYROLL TAXES				
8019 · MEDICARE	9,029.89	8,589.46	440.43	5.1%
8020 · FICA	38,610.53	36,727.31	1,883.22	5.1%
8021 · STATE UNEMPLOYMENT	4,277.05	2,167.40	2,109.65	97.3%
8015 · PAYROLL TAXES - Other	84.00	0.00	84.00	100.0%
Total 8015 · PAYROLL TAXES	52,001.47	47,484.17	4,517.30	9.5%
8030 · RET. BENEFITS	57,165.00	62,270.56	-5,105.56	-8.2%
8040 · INSURANCE				
8041 · EMPLOYEE INSURANCE	236,937.46	233,303.84	3,633.62	1.6%
8043 · BUSINESS INSURANCE	69,009.00	52,824.00	16,185.00	30.6%
8044 · WORKERS COMP INSURANCE	13,001.52	14,816.63	-1,815.11	-12.3%
Total 8040 · INSURANCE	318,947.98	300,944.47	18,003.51	6.0%
8200 · SUPPLIES				
8210 · OFFICE SUPPLIES & EQUIPMENT	18,806.21	50,891.23	-32,085.02	-63.1%
8220 · OPERATING SUPPLIES	2,909.31	4,030.82	-1,121.51	-27.8%
8222 · LABORATORY AND MEDICAL SUPP...	0.00	537.95	-537.95	-100.0%
8226 · CLOTHING & UNIFORMS	737.20	0.00	737.20	100.0%
8231 · GAS, OIL, FUEL, GREASE	11,032.30	8,404.96	2,627.34	31.3%
8233 · MACHINERY & EQUIP PARTS, TIRES	8,748.19	8,312.78	435.41	5.2%
8236 · WATER MAIN AND LINE REPAIR	26,642.76	29,929.13	-3,286.37	-11.0%
8241 · CONSUMABLE TOOLS	1,477.04	1,950.56	-473.52	-24.3%
8263 · SAFETY SUPPLIES	475.10	4,550.41	-4,075.31	-89.6%
Total 8200 · SUPPLIES	70,828.11	108,607.84	-37,779.73	-34.8%
8300 · PURCHASED SERVICES				
8310 · COMMUNICATION AND POSTAGE	28,886.75	19,104.31	9,782.44	51.2%
8312 · BILLINGS ALARM	655.70	647.00	8.70	1.3%
8313 · ELM-UTILITIES UNDERGROUND	3,354.47	3,058.22	296.25	9.7%
8320 · PRINTING, FORMS, PRINTING SERVICE	867.35	2,389.20	-1,521.85	-63.7%
8330 · SUBSCRIPTIONS, LEGAL NOTICES	3,230.46	66.90	3,163.56	4,728.8%
8335 · MEMBERSHIPS & DUES	2,354.00	2,612.00	-258.00	-9.9%
8339 · CERTIFICATION RENEWALS	1,480.48	760.00	720.48	94.8%
8341 · ELECTRIC	45,670.32	44,402.75	1,267.57	2.9%
8342 · GAS	3,729.30	2,245.18	1,484.12	66.1%
8343 · SEWER	460.72	799.02	-338.30	-42.3%
8344 · TELEPHONE AND INTERNET ACCESS	5,733.71	3,247.53	2,486.18	76.6%
8345 · CELL PHONE	3,312.56	3,097.14	215.42	7.0%
8347 · PERMITS	2,935.00	4,450.00	-1,515.00	-34.0%
8349 · QUALITY TESTING	5,875.00	5,712.27	162.73	2.9%
8351 · LEGAL FEES	71,459.42	17,800.04	53,659.38	301.5%
8352 · ACCOUNTING FEES	390.00	14,300.00	-13,910.00	-97.3%

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Accrual Basis

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March 2021 through March 2022

	Mar '21 - Mar 22	Mar '20 - Mar 21	\$ Change	% Change
8353 · ENGINEERING FEES	297,409.11	-144,291.61	441,700.72	306.1%
8355 · DATA PROCESSING SERVICES	49,303.60	32,062.41	17,241.19	53.8%
8360 · REPAIR & MAINT. CONTRACT SERVIC	111,153.95	48,710.13	62,443.82	128.2%
8363 · METERS REPAIR & MAINTENANCE	41,855.06	7,613.39	34,241.67	449.8%
8366 · BUILDING MAINTENANCE	12,070.46	15,756.47	-3,686.01	-23.4%
8370 · TRAVEL & LODGING	326.46	326.46	0.00	0.0%
8380 · TRAINING, TUITION	326.85	0.00	326.85	100.0%
Total 8300 · PURCHASED SERVICES	692,840.73	84,868.81	607,971.92	716.4%
8400 · BUILDING MATERIALS				
8410 · CONCRETE	1,800.00	1,600.00	200.00	12.5%
8450 · GRAVEL,SAND	1,850.19	1,896.69	-46.50	-2.5%
8470 · ASPHALT,COLD MIX	13,166.50	13,001.70	164.80	1.3%
8400 · BUILDING MATERIALS - Other	0.00	741,706.38	-741,706.38	-100.0%
Total 8400 · BUILDING MATERIALS	16,816.69	758,204.77	-741,388.08	-97.8%
8500 · FIXED CHARGES				
8515 · TAXES	4,188.09	4,076.38	111.71	2.7%
8520 · MISCELLANEOUS	84.98	564.86	-479.88	-85.0%
8533 · EQUIPMENT RENTAL	0.00	440.00	-440.00	-100.0%
8543 · DEQ SERVICE CONNECTION FEE	11,806.00	11,482.00	324.00	2.8%
Total 8500 · FIXED CHARGES	16,079.07	16,563.24	-484.17	-2.9%
8600 · DEBT SERVICES				
8620 · INTEREST	11,732.54	137,954.69	-126,222.15	-91.5%
Total 8600 · DEBT SERVICES	11,732.54	137,954.69	-126,222.15	-91.5%
8800 · OTHER				
8810 · LOSSES (BAD DEBT)	416.09	-11,612.20	12,028.29	103.6%
8800 · OTHER - Other	161.14	-90.90	252.04	277.3%
Total 8800 · OTHER	577.23	-11,703.10	12,280.33	104.9%
Total Expense	1,880,271.54	2,134,568.49	-254,296.95	-11.9%
Net Ordinary Income	1,312,436.02	336,621.41	975,814.61	289.9%
Net Income	1,312,436.02	336,621.41	975,814.61	289.9%