



Western Hills Water District

Profit & Loss

02/23/21

January 1, 2019 through January 1, 2020

Accrual Basis

	Jan - Jun 19	Jan - Jun 18	% Change	Jul 1, '19 - Jan 1, 20	Jul 1, '18 - Jan 1, 19	% Change	Jan 1, '19 - Jan 1, 20	Jan 1, '18 - Jan 1, 19	% Change	TOTAL
64001 - Transmission, Dist. & Lines										
64004 - Pumps	6,487.06	0.00	100.0%	689.16	0.00	100.0%	7,176.22	0.00	100.0%	
<b>Total 64001 - Transmission, Dist. &amp; Lines</b>	<b>6,487.06</b>	<b>0.00</b>	<b>100.0%</b>	<b>689.16</b>	<b>0.00</b>	<b>100.0%</b>	<b>7,176.22</b>	<b>0.00</b>	<b>100.0%</b>	
66001 - Waste Water										
66002 - Repairs & Maintenance	16,758.25	48,100.00	-65.2%	5,121.51	1,500.00	241.4%	21,879.76	49,600.00	-55.9%	
66010 - Waste Water Disposal	253,793.30	219,696.39	15.5%	269,396.44	248,917.65	8.2%	523,189.74	468,614.04	11.7%	
66011 - Waste Water Testing	0.00	1,677.50	-100.0%	670.71	0.00	100.0%	670.71	1,677.50	-60.0%	
66101 - Utilities										
66102 - Electricity	135.75	135.55	0.2%	133.33	135.11	-1.3%	269.08	270.66	-0.6%	
<b>Total 66101 - Utilities</b>	<b>135.75</b>	<b>135.55</b>	<b>0.2%</b>	<b>133.33</b>	<b>135.11</b>	<b>-1.3%</b>	<b>269.08</b>	<b>270.66</b>	<b>-0.6%</b>	
<b>Total 66001 - Waste Water</b>	<b>270,687.30</b>	<b>269,609.44</b>	<b>0.4%</b>	<b>275,321.99</b>	<b>250,552.76</b>	<b>9.9%</b>	<b>546,009.29</b>	<b>520,162.20</b>	<b>5.0%</b>	
68001 - General & Administrative										
68025 - Uniform Service	2,086.70	0.00	100.0%	5,555.09	0.00	100.0%	7,641.79	0.00	100.0%	
68002 - Repairs and Maintenance	5,667.56	1,029.78	450.4%	18.30	334.23	-94.5%	5,665.86	1,364.01	316.9%	
68003 - Mitigated Areas Maint.	1,474.08	0.00	100.0%	791.41	1,556.61	-49.2%	2,265.49	1,556.61	45.5%	
68010 - Office Supplies	3,203.29	2,085.53	53.6%	2,095.75	2,500.36	-16.2%	5,299.04	4,585.89	15.6%	
68011 - Operating Supplies	246.63	-1,217.10	120.3%	232.96	-210.14	210.9%	473.59	-1,427.24	133.6%	
68015 - Pest Control	1,260.00	1,260.00	0.0%	1,260.00	1,260.00	0.0%	2,520.00	2,520.00	0.0%	
68018 - Security	0.00	12,152.20	-100.0%	0.00	954.80	-100.0%	0.00	13,107.00	-100.0%	
68020 - Advertising	0.00	0.00	0.0%	104.50	0.00	100.0%	104.50	0.00	100.0%	
68021 - Auto Repairs	5,130.10	3,251.14	57.8%	5,833.86	2,497.38	133.6%	10,963.96	5,748.52	90.7%	
68022 - Bulk Fuel	2,175.77	3,461.24	-37.1%	5,714.21	4,052.72	41.0%	7,889.98	7,513.96	5.0%	
68023 - Card Lock Fuel	9,187.30	7,562.14	21.5%	8,456.95	8,489.29	-0.4%	17,644.25	16,051.43	9.9%	
68060 - Equipment Lease	4,697.41	1,064.64	341.2%	3,993.49	5,632.89	-29.1%	8,690.90	6,697.53	29.8%	
68061 - Rent Expense	3,906.76	10,353.55	-62.3%	1,800.00	3,685.61	-51.2%	5,706.76	14,039.16	-59.4%	
68063 - Postage	2,421.40	2,898.57	-16.5%	1,556.71	1,758.28	-11.5%	3,979.11	4,656.85	-14.6%	
68064 - Express Mail	58.55	219.80	-73.4%	292.99	408.68	-28.3%	351.54	628.46	-44.1%	
68065 - Printing	651.12	554.46	17.4%	645.34	606.16	6.5%	1,296.46	1,160.62	11.7%	
68071 - Computer and Internet Expenses	7,125.97	3,187.80	123.5%	8,861.44	7,939.53	11.6%	15,987.41	11,127.33	43.7%	
68072 - Software Maint. Agreement	0.00	325.00	-100.0%	78.00	0.00	100.0%	78.00	325.00	-76.0%	
68090 - Bank Service Charges	1,289.52	1,612.26	-20.0%	855.21	1,063.91	-19.6%	2,144.73	2,676.17	-19.9%	
68091 - Credit Card Fees	6,628.06	4,195.87	58.0%	8,635.77	7,023.02	23.0%	15,263.83	11,218.89	36.1%	
68095 - Collections	0.00	0.00	0.0%	60.00	162.10	-63.0%	60.00	162.10	-63.0%	
68100 - Telephone Expense	22,316.02	22,840.27	-2.3%	19,041.81	21,200.14	-10.2%	41,357.83	44,040.41	-6.1%	
68101 - Utilities										
68102 - Electricity	356.64	366.08	-2.6%	4,132.14	361.49	1,043.1%	4,488.78	727.57	517.0%	
68104 - Propane	207.57	25.19	724.0%	243.33	317.42	-23.3%	450.90	342.61	31.6%	
<b>Total 68101 - Utilities</b>	<b>564.21</b>	<b>391.27</b>	<b>44.2%</b>	<b>4,375.47</b>	<b>678.91</b>	<b>544.5%</b>	<b>4,939.68</b>	<b>1,070.18</b>	<b>361.6%</b>	
68300 - Property & Liability Insurance	37,408.00	17,690.50	111.5%	-695.00	18,258.50	-103.8%	36,713.00	35,949.00	2.1%	
68301 - D & O Ins.	9,485.27	11,989.97	-20.9%	11,710.44	13,643.77	-14.2%	21,195.71	25,633.74	-17.3%	
68400 - Interest Expense	46,003.53	59,071.42	-22.1%	40,686.31	53,778.68	-24.3%	86,691.84	112,850.10	-23.2%	
68450 - Travel Expense	0.00	30.25	-100.0%	0.00	92.13	-100.0%	0.00	122.38	-100.0%	
68700 - Professional Fees										
68701 - Attorney Fees	37,628.85	25,369.71	48.3%	32,904.70	35,402.00	-7.1%	70,533.55	60,771.71	16.1%	
68702 - Engineering Fees	2,240.00	9,613.75	-76.7%	0.00	2,371.96	-100.0%	2,240.00	11,985.71	-81.3%	
68703 - Accounting Fees	6,500.00	8,523.61	-23.7%	17,744.00	9,000.00	97.2%	24,244.00	17,533.81	38.4%	
68731 - Misc Fees	220.00	220.00	0.0%	0.00	0.00	0.0%	220.00	220.00	0.0%	
<b>Total 68700 - Professional Fees</b>	<b>46,588.85</b>	<b>43,727.07</b>	<b>6.5%</b>	<b>50,648.70</b>	<b>46,773.96</b>	<b>8.3%</b>	<b>97,237.55</b>	<b>90,501.03</b>	<b>7.4%</b>	
68750 - Depreciation/Amortization	1,364,483.00	1,249,661.00	9.2%	0.00	0.00	0.0%	1,364,483.00	1,249,661.00	9.2%	
68001 - General & Administrative - Other	0.00	81.95	-100.0%	0.00	0.00	0.0%	0.00	81.95	-100.0%	
<b>Total 68001 - General &amp; Administrative</b>	<b>1,584,059.10</b>	<b>1,459,480.58</b>	<b>8.5%</b>	<b>182,611.71</b>	<b>204,141.52</b>	<b>-10.6%</b>	<b>1,766,670.81</b>	<b>1,663,622.10</b>	<b>6.2%</b>	
<b>Total 61000 - Operating Expenses</b>	<b>2,852,780.29</b>	<b>2,473,331.65</b>	<b>15.3%</b>	<b>1,532,191.74</b>	<b>1,364,970.07</b>	<b>12.3%</b>	<b>4,384,972.03</b>	<b>3,838,301.72</b>	<b>14.2%</b>	
67000 - Tax										
67001 - Property Tax	0.00	0.00	0.0%	249.82	298.38	-16.3%	249.82	298.38	-16.3%	
67000 - Tax - Other	0.00	814.00	-100.0%	-451.05	0.00	-100.0%	-451.05	814.00	-155.4%	
<b>Total 67000 - Tax</b>	<b>0.00</b>	<b>814.00</b>	<b>-100.0%</b>	<b>-201.23</b>	<b>298.38</b>	<b>-167.4%</b>	<b>-201.23</b>	<b>1,112.38</b>	<b>-118.1%</b>	
<b>Total Expense</b>	<b>3,155,158.71</b>	<b>2,783,627.12</b>	<b>13.4%</b>	<b>1,832,166.54</b>	<b>1,652,351.58</b>	<b>10.9%</b>	<b>4,987,325.25</b>	<b>4,435,978.70</b>	<b>12.4%</b>	
<b>Net Ordinary Income</b>	<b>-1,629,962.92</b>	<b>-1,609,507.01</b>	<b>-1.3%</b>	<b>-421,239.53</b>	<b>-437,770.28</b>	<b>3.8%</b>	<b>-2,051,202.45</b>	<b>-2,047,277.29</b>	<b>-0.2%</b>	
Other Income/Expense										
Other Income										
72000 - Non Operating Income										
72001 - Special Taxes - Secured	1,692,195.40	1,978,486.40	-14.5%	38,054.54	89,095.40	-57.3%	1,730,249.94	2,067,581.80	-16.3%	
72002 - Interest	28,973.64	37,152.37	-22.0%	15,604.32	36,444.16	-57.2%	44,577.96	73,596.53	-39.4%	
72006 - Cost Recovery - Bonds	82,608.00	82,108.00	0.6%	0.00	0.00	0.0%	82,608.00	82,108.00	0.6%	
<b>Total 72000 - Non Operating Income</b>	<b>1,803,777.04</b>	<b>2,097,746.77</b>	<b>-14.0%</b>	<b>53,658.86</b>	<b>125,539.56</b>	<b>-57.3%</b>	<b>1,857,435.90</b>	<b>2,223,286.33</b>	<b>-16.5%</b>	
<b>Total Other Income</b>	<b>1,803,777.04</b>	<b>2,097,746.77</b>	<b>-14.0%</b>	<b>53,658.86</b>	<b>125,539.56</b>	<b>-57.3%</b>	<b>1,857,435.90</b>	<b>2,223,286.33</b>	<b>-16.5%</b>	
Other Expense										
69000 - Capital Repairs	0.00	0.00	0.0%	15,179.44	0.00	100.0%	15,179.44	0.00	100.0%	
75000 - Non Operating Expenses										
75002 - Interest on Long Term Debt	936,953.34	1,074,928.76	-12.8%	986,760.01	1,028,755.01	-4.1%	1,923,713.35	2,103,683.77	-8.6%	
75003 - Bond Related Expenses	2,100.00	0.00	100.0%	84,350.00	90,944.62	-7.3%	86,450.00	90,944.62	-4.9%	
75004 - Management Fee (Bonds)	8,800.75	6,946.98	26.7%	21,766.50	16,720.00	30.2%	30,667.25	23,666.98	29.2%	
75000 - Non Operating Expenses - Other	0.00	-1,723.46	100.0%	0.00	1,723.46	-100.0%	0.00	0.00	0.0%	
<b>Total 75000 - Non Operating Expenses</b>	<b>947,854.09</b>	<b>1,080,152.28</b>	<b>-12.3%</b>	<b>1,092,876.51</b>	<b>1,138,143.09</b>	<b>-4.0%</b>	<b>2,040,730.60</b>	<b>2,218,295.37</b>	<b>-8.0%</b>	
<b>Total Other Expense</b>	<b>947,854.09</b>	<b>1,080,152.28</b>	<b>-12.3%</b>	<b>1,108,056.95</b>	<b>1,138,143.09</b>	<b>-2.6%</b>	<b>2,056,910.04</b>	<b>2,218,295.37</b>	<b>-7.3%</b>	
<b>Net Other Income</b>	<b>855,922.95</b>	<b>1,017,594.49</b>	<b>-15.9%</b>	<b>-1,054,397.09</b>	<b>-1,012,603.53</b>	<b>-4.1%</b>	<b>-198,474.14</b>	<b>4,990.96</b>	<b>-4,076.7%</b>	
<b>Net Income</b>	<b>-774,039.97</b>	<b>-591,912.52</b>	<b>-30.8%</b>	<b>-1,475,636.62</b>	<b>-1,450,373.81</b>	<b>-1.7%</b>	<b>-2,249,676.59</b>	<b>-2,042,286.33</b>	<b>-10.2%</b>	