

**Frazier Park Public Utility District**  
**Balance Sheet**  
 As of June 30, 2017

Jun 30, 17

**ASSETS**

**Current Assets**

**Checking/Savings**

**10000 · Cash & Cash Equivalents**

10001 · Revenue/Operating Fund (1961)	68,377.30
10002 · Pre-USDA General Fund (1215)	219,842.47
10003 · Contingency Fund (326)	285,434.23
10004 · Pipeline/System Reserve (383)	81,494.72
10025 · FPPUD/LOW Preplanning Fd(3826)	0.10
10100 · USDA Payment Fund (042)	0.00
10110 · USDA Construction/Project (881)	0.00
10120 · USDA Reserve - Loan 1 (122)	82,249.06
10121 · USDA Reserve - Loan 2 (872)	42,499.76
10130 · UDSA Replacement Fund (917)	66,043.93
19999 · Petty Cash	200.00
10000 · Cash & Cash Equivalents - Other	0.00

Total 10000 · Cash & Cash Equivalents 846,141.57

10005 · Emergency Reserve (895) 0.00  
 10026 · FPPUD/LOW Planning Fund (816) 0.00

Total Checking/Savings 846,141.57

**Accounts Receivable**

12000 · A/C Receivable - Leases, etc. 1,886.88

Total Accounts Receivable 1,886.88

**Other Current Assets**

12001 · A/C Receivable - Water Services	12,979.68
12004 · Restitution Receivable	800.00
12005 · Employee Advances	0.00
12010 · Undeposited Funds	0.00
12012 · Prepaid/Deposits	0.00
12013 · Prepaid Postage	653.81
12020 · Receivable - Tax Rolls	934.80
12030 · Grant Receivable	109,656.27
12999 · Bad Debt Loss	-750.00
13000 · Inventory	32,222.97

Total Other Current Assets 156,497.53

Total Current Assets 1,004,525.98

**Fixed Assets**

14000 · Land 21,452.62

**14001 · Buildings & Structures**

14008 · Water Main Replacement	1,200.00
14010 · Well #4	4,805.10
14011 · Well 6 - Building	2,464.34
14012 · Utility Plant Buildings	23,562.81
14014 · Source of Supply	405,645.66
14015 · Pumping Plant	102,786.23
14016 · Transmission & Distribution	7,526,600.95
14017 · General Plant	118,066.80
14018 · Construction in Progress	112,297.75
14019 · Other Physical Property	6,193.30
14020 · Office Building	109,932.61
14029 · Fence	12,100.00
14031 · Signage Project	51,800.00
14050 · USDA Project	0.00
14001 · Buildings & Structures - Other	0.00

Total 14001 · Buildings & Structures 8,477,455.55

14032 · Storage Container 2,734.88

14051 · Security Alarm System 9,272.63

14052 · Chemical Injection Pump 1,628.10

## Frazier Park Public Utility District

## Balance Sheet

As of June 30, 2017

07/13/17

Accrual Basis

	Jun 30, 17
14100 · Plant Equipment	
14101 · Radiodetection Locator	8,974.10
14109 · Pine #2 Tank	11,458.00
14111 · Sonic Water Level Meter	1,001.99
14125 · Backhoe	34,500.00
14127 · Bucket Loader	85,102.37
14128 · Dirt Shifter	9,366.26
14130 · Portable Generator	68,531.25
14132 · Track Loader	64,666.63
14100 · Plant Equipment - Other	0.00
<b>Total 14100 · Plant Equipment</b>	<b>283,600.60</b>
14200 · Office Equipment	5,142.68
14300 · Vehicles	
14322 · Truck #126	0.00
14323 · Truck #127	0.00
14324 · Truck #128	0.00
14326 · 1999 Ford F450 Truck	8,700.00
14340 · Polaris	32,257.38
14341 · Utility Trailer	125.00
14350 · Truck #226	29,383.45
14351 · Truck #227	29,383.45
14352 · Truck #228	29,398.47
14300 · Vehicles - Other	0.00
<b>Total 14300 · Vehicles</b>	<b>129,247.75</b>
14411 · Accumulated Depreciation	-3,522,282.94
<b>Total Fixed Assets</b>	<b>5,408,251.87</b>
<b>TOTAL ASSETS</b>	<b>6,412,777.85</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	21,453.67
<b>Total Accounts Payable</b>	<b>21,453.67</b>
Credit Cards	
20010 · California Bank & Trust (5015)	0.00
20011 · California Bank & Trust (5114)	0.00
20012 · California Bank & Trust (2719)	0.00
20013 · California Bank & Tr (JA-7330)	2,584.93
20014 · California Bank & Tr (TM-7305)	0.00
20020 · Voyager US Bank (0016-0024)	51.19
20030 · Office Depot (5089)	0.00
20031 · Office Depot (3105)	0.00
<b>Total Credit Cards</b>	<b>2,636.12</b>
Other Current Liabilities	
21009 · Accounts Payable Other	0.00
21011 · Prepaid Water	11,239.34
21012 · Wages Payable	4,645.80
21014 · Payroll Taxes Payable	-629.46
21015 · ADP Retireman Plan Payable	0.00
24000 · Payroll Liabilities	0.00
<b>Total Other Current Liabilities</b>	<b>15,255.68</b>
<b>Total Current Liabilities</b>	<b>39,345.47</b>
Long Term Liabilities	
21010 · USDA Loans Interest Payable	21,770.57

## Frazier Park Public Utility District

## Balance Sheet

As of June 30, 2017

07/13/17

Accrual Basis

	Jun 30, 17
28040 · USDA Loans Payable	
28041 · USDA Loan Dated 12/07/05 #03	345,000.00
28042 · USDA Loan Dated 12/07/05 #04	865,000.00
28043 · USDA Loan Dated 05/19/11 #06	1,905,000.00
28040 · USDA Loans Payable - Other	0.00
Total 28040 · USDA Loans Payable	3,115,000.00
28046 · Current Maturities	0.00
Total Long Term Liabilities	3,136,770.57
Total Liabilities	3,176,116.04
Equity	
30000 · Opening Balance Equity	0.00
31000 · Contributed Capital	236,213.07
31010 · Appropriated Retained Earnings	318,024.67
31012 · Unappropriated Retained Earning	2,494,976.36
32000 · Unrestricted Net Assets	89,520.55
Net Income	97,927.16
Total Equity	3,236,661.81
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,412,777.85</b>

**Frazier Park Public Utility District**  
**Profit & Loss YTD Comparison**  
**July 2016 through June 2017**

	Jul '16 - Jun 17	Jul '15 - Jun 16
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
40001 · Water Sales - Residential	854,986.82	629,487.30
40002 · Water Sales - Business	95,443.71	52,658.44
40004 · Water Sales - Bulk	18,055.01	0.00
40010 · Late & Other Fees	-4,631.21	33,121.59
40011 · Re-Connection Fees	6,800.00	1,021.92
40012 · Credit Card Fees Income	3,062.50	2,202.47
42600 · Kern County		
42620 · Taxes KC Fund	31,177.00	39,676.41
42622 · Standby Assessment KC Fund	4,555.04	8,356.08
42623 · Delinquent Assessments KC	1,865.32	1,312.97
<b>Total 42600 · Kern County</b>	<b>37,597.36</b>	<b>49,345.46</b>
43000 · CBT-CC Cash Back Savings	500.00	0.00
44012 · Interest Reserve Funds	128.28	127.17
44018 · Gain/Loss on Sales of Equipment	-54,115.56	0.00
45000 · Property Lease/Rental Income	22,494.83	21,874.64
48000 · Grant Income		
48001 · Grant Income - USDA ECWAG	3,424.16	469,597.89
48002 · Grant Income - CA for FPPUD/LOW	101,609.96	67,347.50
<b>Total 48000 · Grant Income</b>	<b>105,034.12</b>	<b>536,945.39</b>
<b>Total Income</b>	<b>1,085,355.86</b>	<b>1,326,784.38</b>
<b>Expense</b>		
50000 · Prop 218 Expenses	2,710.00	0.00
50001 · USDA Drought Emergency Grant	0.00	408,492.67
50002 · FPPUD/LOW Preplanning Grant	98,486.02	22,927.44
50003 · FPPUD/LOW Planning Grant	1,000.00	0.00
51021 · Material & Supplies	0.00	18,829.55
51022 · Operations-Pump Power Electrica	45,375.95	49,131.94
51023 · Uniforms-Mats-Towels Expense	1,416.66	2,532.37
51025 · Distribution System Maintenance	52,913.58	30,659.34
51026 · Tools Expense	13,711.16	639.33
51032 · Fuel - Vehicle & Equipment	8,092.08	7,843.51
51081 · Environmental Fees	1,650.20	1,915.32
51082 · Testing & Lab Fees	8,111.00	6,053.00
52021 · Equipment Rental	1,705.13	382.46
52110 · Maintenance & Repairs		
52111 · Building/Facility Maintenance	35,319.31	7,301.73
52114 · Computer Maintenance	4,995.28	3,808.94
52116 · Equipment Maintenance	5,940.46	2,915.41
52118 · Vehicle Maintenance	7,486.81	7,174.81
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>53,741.86</b>	<b>21,200.89</b>
60000 · Wages & Payroll Related Expense		
60010 · Wages - Administrative		
60012 · Wages - Admin-Other Staff	48,767.15	37,498.43
<b>Total 60010 · Wages - Administrative</b>	<b>48,767.15</b>	<b>37,498.43</b>
60020 · Wages - Operations		
60021 · Wages - Operations-Managerial	79,757.16	75,141.98
60022 · Wages - Operations-Other Staff	129,689.68	105,861.45
<b>Total 60020 · Wages - Operations</b>	<b>209,446.84</b>	<b>181,003.43</b>
60100 · Payroll Tax Expenses		
60101 · Payroll Tax Expense - Federal	20,014.33	16,991.06
60102 · Payroll Tax Expense - State	3,389.56	2,845.01
<b>Total 60100 · Payroll Tax Expenses</b>	<b>23,403.89</b>	<b>19,836.07</b>
60140 · Employee Mileage Reimbursement	622.05	708.61

**Frazier Park Public Utility District**  
**Profit & Loss YTD Comparison**  
**July 2016 through June 2017**

	Jul '16 - Jun 17	Jul '15 - Jun 16
60150 · Payroll Processing Fees		
60151 · Payroll Check Processing	3,029.61	2,768.11
60152 · Payroll Clock & Software	1,321.58	1,419.66
60153 · ADP Retirement Plan Admin Fees	2,849.50	1,673.31
<b>Total 60150 · Payroll Processing Fees</b>	<b>7,200.69</b>	<b>5,861.08</b>
60160 · Employee Hiring Expenses	180.35	295.00
60200 · Employee Benefits		
60201 · Dental Insurance	7,606.11	7,404.97
60202 · Medical Insurance	116,538.63	102,784.50
60203 · Vision Insurance	1,721.24	1,372.34
60204 · Workers Comp Insurance	8,144.73	17,629.25
<b>Total 60200 · Employee Benefits</b>	<b>134,010.71</b>	<b>129,191.06</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>423,631.68</b>	<b>374,393.68</b>
61005 · Advertising	837.00	896.79
61010 · Bank Fees	419.16	318.03
61014 · Directors' Fees	6,250.00	3,854.44
61015 · Dues	5,706.20	6,239.26
62020 · Education & Training	3,663.70	1,218.98
63560 · Insurance		
63561 · Property Insurance	4,166.22	4,328.00
63562 · Equipment & Liability Insurance	10,578.00	9,456.00
63563 · Director's Bond Policy	3,425.00	4,314.00
<b>Total 63560 · Insurance</b>	<b>18,169.22</b>	<b>18,098.00</b>
63640 · Interest Expense		
63641 · Interest Exp - USDA 12/07/05-03	14,334.37	14,540.62
63642 · Interest Exp - USDA 12/07/05-04	37,081.25	37,718.75
63643 · Interest Exp - USDA 05/19/11-06	50,465.62	51,371.25
<b>Total 63640 · Interest Expense</b>	<b>101,881.24</b>	<b>103,630.62</b>
63700 · License, Fees, & Permits	11,232.12	5,883.01
64100 · Meetings Expenses	653.71	293.83
64110 · Merchant Credit Card Fees	3,159.89	1,755.69
64710 · Office Expense	9,810.65	9,757.75
64715 · Office Supplies	7,159.91	5,844.55
65005 · Postage/FedEx	7,525.82	6,872.99
65008 · Printing	790.71	167.08
65010 · Professional Services		
65011 · Auditor	24,300.00	8,800.00
65015 · Bookkeeper/Accountant	12,075.00	11,575.00
65016 · Clerk of the Board Services	0.00	1,807.50
65019 · Legal Fees	42,849.39	12,504.27
<b>Total 65010 · Professional Services</b>	<b>79,224.39</b>	<b>34,686.77</b>
65020 · Property Taxes	77.58	77.92
65025 · Publications	274.04	210.72
66000 · Security Monitoring Expense	80.00	0.00
66010 · Telephone		
66011 · Answering Service	3,107.85	2,576.85
66015 · Cell Phones	2,229.53	2,243.55
66016 · iPad Internet Service	346.63	163.08
66017 · Internet - Cell MBB Data 5GB	377.94	719.88
66018 · Internet - Office Computers	1,307.19	1,425.88
66019 · Office Landline	2,650.60	1,774.61
<b>Total 66010 · Telephone</b>	<b>10,019.74</b>	<b>8,903.85</b>

## Frazier Park Public Utility District Profit & Loss YTD Comparison July 2016 through June 2017

	Jul '16 - Jun 17	Jul '15 - Jun 16
66170 · Travel		
66171 · Travel - Lodging	1,439.29	162.12
66172 · Travel - Mileage	800.50	396.90
66173 · Travel - Meals	347.06	0.00
66174 · Travel - Airlines	206.20	280.20
66175 · Travel - Car Rental	826.67	0.00
66176 · Travel - Parking	15.00	0.00
66177 · Travel - Taxi, Shuttle, etc.	18.00	0.00
<b>Total 66170 · Travel</b>	<b>3,652.72</b>	<b>839.22</b>
66510 · Utilities		
66511 · Electricity - Offices	2,040.27	2,786.71
66515 · Gas	601.41	1,041.70
66517 · Trash	858.32	549.62
<b>Total 66510 · Utilities</b>	<b>3,500.00</b>	<b>4,378.03</b>
<b>Total Expense</b>	<b>986,633.12</b>	<b>1,158,929.03</b>
<b>Net Ordinary Income</b>	<b>98,722.74</b>	<b>167,855.35</b>
Other Income/Expense		
Other Income		
89999 · Prior Year Adjustments	-795.58	0.00
<b>Total Other Income</b>	<b>-795.58</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>-795.58</b>	<b>0.00</b>
<b>Net Income</b>	<b>97,927.16</b>	<b>167,855.35</b>

**Frazier Park Public Utility District  
Profit & Loss Budget vs. Actual - YTD 2016/2017**

July 2016 through June 2017

	Jul '16 - Jun 17	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
40001 · Water Sales - Residential	854,986.82	628,000.00	226,986.82
40002 · Water Sales - Business	95,443.71	50,000.00	45,443.71
40004 · Water Sales - Bulk	18,055.01	20,000.00	-1,944.99
40010 · Late & Other Fees	-4,631.21	30,000.00	-34,631.21
40011 · Re-Connection Fees	6,800.00	1,000.00	5,800.00
40012 · Credit Card Fees Income	3,062.50	2,090.00	972.50
42600 · Kern County			
42620 · Taxes KC Fund	31,177.00	39,600.00	-8,423.00
42622 · Standby Assessment KC Fund	4,555.04	8,300.00	-3,744.96
42623 · Delinquent Assessments KC	1,865.32	2,000.00	-134.68
<b>Total 42600 · Kern County</b>	<b>37,597.36</b>	<b>49,900.00</b>	<b>-12,302.64</b>
43000 · CBT-CC Cash Back Savings	500.00	0.00	500.00
44012 · Interest Reserve Funds	128.28	120.00	8.28
44018 · Gain/Loss on Sales of Equipment	-54,115.56	0.00	-54,115.56
45000 · Property Lease/Rental Income	22,494.83	22,000.00	494.83
48000 · Grant Income			
48001 · Grant Income - USDA ECWAG	3,424.16	0.00	3,424.16
48002 · Grant Income - CA for FPPUD/LOW	101,609.96	0.00	101,609.96
<b>Total 48000 · Grant Income</b>	<b>105,034.12</b>	<b>0.00</b>	<b>105,034.12</b>
<b>Total Income</b>	<b>1,085,355.86</b>	<b>803,110.00</b>	<b>282,245.86</b>
<b>Expense</b>			
50000 · Prop 218 Expenses	2,710.00	5,000.00	-2,290.00
50002 · FPPUD/LOW Preplanning Grant	98,486.02	0.00	98,486.02
51021 · Material & Supplies	0.00	40,000.00	-40,000.00
51022 · Operations-Pump Power Electrica	45,375.95	55,000.00	-9,624.05
51023 · Uniforms-Mats-Towels Expense	1,416.66	2,500.00	-1,083.34
51025 · Distribution System Maintenance	52,913.58	50,000.00	2,913.58
51026 · Tools Expense	13,711.16	1,000.00	12,711.16
51032 · Fuel - Vehicle & Equipment	8,092.08	10,000.00	-1,907.92
51081 · Environmental Fees	1,650.20	2,500.00	-849.80
51082 · Testing & Lab Fees	8,111.00	7,000.00	1,111.00
52021 · Equipment Rental	1,705.13	5,000.00	-3,294.87
52110 · Maintenance & Repairs			
52111 · Building/Facility Maintenance	35,319.31	15,000.00	20,319.31
52114 · Computer Maintenance	4,995.28	4,800.00	195.28
52116 · Equipment Maintenance	5,940.46	5,000.00	940.46
52118 · Vehicle Maintenance	7,486.81	8,800.00	-1,313.19
<b>Total 52110 · Maintenance &amp; Repairs</b>	<b>53,741.86</b>	<b>33,600.00</b>	<b>20,141.86</b>
60000 · Wages & Payroll Related Expense			
60010 · Wages - Administrative			
60012 · Wages - Admin-Other Staff	48,767.15	55,000.00	-6,232.85
<b>Total 60010 · Wages - Administrative</b>	<b>48,767.15</b>	<b>55,000.00</b>	<b>-6,232.85</b>
60020 · Wages - Operations			
60021 · Wages - Operations-Managerial	79,757.16	76,000.00	3,757.16
60022 · Wages - Operations-Other Staff	129,689.68	115,000.00	14,689.68
<b>Total 60020 · Wages - Operations</b>	<b>209,446.84</b>	<b>191,000.00</b>	<b>18,446.84</b>
60100 · Payroll Tax Expenses			
60101 · Payroll Tax Expense - Federal	20,014.33	19,900.00	114.33
60102 · Payroll Tax Expense - State	3,389.56	3,300.00	89.56
<b>Total 60100 · Payroll Tax Expenses</b>	<b>23,403.89</b>	<b>23,200.00</b>	<b>203.89</b>
60140 · Employee Mileage Reimbursement	622.05	2,200.00	-1,577.95
60150 · Payroll Processing Fees			
60151 · Payroll Check Processing	3,029.61	2,900.00	129.61
60152 · Payroll Clock & Software	1,321.58	1,500.00	-178.42
60153 · ADP Retirement Plan Admin Fees	2,849.50	2,600.00	249.50
<b>Total 60150 · Payroll Processing Fees</b>	<b>7,200.69</b>	<b>7,000.00</b>	<b>200.69</b>
60160 · Employee Hiring Expenses	180.35	500.00	-319.65

	Jul '16 - Jun 17	Budget	\$ Over Budget
60200 · Employee Benefits			
60201 · Dental Insurance	7,606.11	8,094.00	-487.89
60202 · Medical Insurance	116,538.63	131,056.00	-14,517.37
60203 · Vision Insurance	1,721.24	1,636.00	85.24
60204 · Workers Comp Insurance	8,144.73	20,000.00	-11,855.27
<b>Total 60200 · Employee Benefits</b>	<b>134,010.71</b>	<b>160,786.00</b>	<b>-26,775.29</b>
<b>Total 60000 · Wages &amp; Payroll Related Expense</b>	<b>423,631.68</b>	<b>439,686.00</b>	<b>-16,054.32</b>
61005 · Advertising	837.00	1,500.00	-663.00
61010 · Bank Fees	419.16	400.00	19.16
61014 · Directors' Fees	6,250.00	13,500.00	-7,250.00
61015 · Dues	5,706.20	6,500.00	-793.80
62020 · Education & Training	3,663.70	8,000.00	-4,336.30
63560 · Insurance			
63561 · Property Insurance	4,166.22	4,500.00	-333.78
63562 · Equipment & Liability Insurance	10,578.00	15,000.00	-4,422.00
63563 · Director's Bond Policy	3,425.00	5,000.00	-1,575.00
<b>Total 63560 · Insurance</b>	<b>18,169.22</b>	<b>24,500.00</b>	<b>-6,330.78</b>
63640 · Interest Expense			
63641 · Interest Exp - USDA 12/07/05-03	14,334.37	14,335.00	-0.63
63642 · Interest Exp - USDA 12/07/05-04	37,081.25	37,082.00	-0.75
63643 · Interest Exp - USDA 05/19/11-06	50,465.62	50,466.00	-0.38
<b>Total 63640 · Interest Expense</b>	<b>101,881.24</b>	<b>101,883.00</b>	<b>-1.76</b>
63700 · License, Fees, & Permits	11,232.12	6,000.00	5,232.12
64100 · Meetings Expenses	653.71	500.00	153.71
64110 · Merchant Credit Card Fees	3,159.89	1,800.00	1,359.89
64710 · Office Expense	9,810.65	10,000.00	-189.35
64715 · Office Supplies	7,159.91	6,500.00	659.91
65005 · Postage/FedEx	7,525.82	7,000.00	525.82
65008 · Printing	790.71	750.00	40.71
65010 · Professional Services			
65011 · Auditor	24,300.00	18,000.00	6,300.00
65015 · Bookkeeper/Accountant	12,075.00	12,100.00	-25.00
65017 · Engineer & Architect	0.00	5,000.00	-5,000.00
65019 · Legal Fees	42,849.39	25,000.00	17,849.39
<b>Total 65010 · Professional Services</b>	<b>79,224.39</b>	<b>60,100.00</b>	<b>19,124.39</b>
65020 · Property Taxes	77.58	80.00	-2.42
65025 · Publications	274.04	300.00	-25.96
66010 · Telephone			
66011 · Answering Service	3,107.85	3,000.00	107.85
66015 · Cell Phones	2,229.53	2,500.00	-270.47
66016 · iPad Internet Service	346.63	200.00	146.63
66017 · Internet - Cell MBB Data 5GB	377.94	760.00	-382.06
66018 · Internet - Office Computers	1,307.19	1,520.00	-212.81
66019 · Office Landline	2,650.60	1,900.00	750.60
<b>Total 66010 · Telephone</b>	<b>10,019.74</b>	<b>9,880.00</b>	<b>139.74</b>
66170 · Travel			
66171 · Travel - Lodging	1,439.29	1,800.00	-360.71
66172 · Travel - Mileage	800.50	1,000.00	-199.50
66173 · Travel - Meals	347.06	300.00	47.06
66174 · Travel - Airlines	206.20	600.00	-393.80
<b>Total 66170 · Travel</b>	<b>3,652.72</b>	<b>3,700.00</b>	<b>-47.28</b>
66510 · Utilities			
66511 · Electricity - Offices	2,040.27	3,200.00	-1,159.73
66515 · Gas	601.41	1,180.00	-578.59
66517 · Trash	858.32	600.00	258.32
<b>Total 66510 · Utilities</b>	<b>3,500.00</b>	<b>4,980.00</b>	<b>-1,480.00</b>
<b>Total Expense</b>	<b>986,633.12</b>	<b>919,159.00</b>	<b>67,474.12</b>
<b>Net Ordinary Income</b>	<b>98,722.74</b>	<b>-116,049.00</b>	<b>214,771.74</b>
<b>Other Income/Expense</b>	<b>-795.58</b>	<b>0.00</b>	<b>-795.58</b>
<b>Net Income</b>	<b>97,927.16</b>	<b>-116,049.00</b>	<b>213,976.16</b>



SYSTEMS REPORT RECAP  
FISCAL YEAR 2016-2017

DESCRIPTION	JULY	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTALS
Water Sales - Residential (1)	57,299.74	60,150.83	61,449.80	58,663.37	55,769.45	56,244.17	79,765.92	80,142.34	98,779.17	79,591.38	80,287.00	86,843.65	854,986.82
Water Sales - Business (2)	4,884.45	5,504.20	10,891.97	5,899.01	4,768.55	4,281.94	9,728.96	9,296.80	9,122.12	8,928.48	10,031.32	12,105.91	95,443.71
Water Sales - Bulk	17,238.20			387.46	418.88		10.47						18,055.01
Late & Other Fees (3)	(12,923.15)	3,358.28	2,180.59	(2,170.69)	628.07	3,136.41	3,051.31	3,611.34	3,242.82	(15,862.52)	4,255.66	2,860.67	(4,631.21)
Re-Connection Fees	292.50	232.50	1,100.00	600.00	400.00	300.00	800.00	300.00	1,100.00	500.00	1,100.00	600.00	6,800.00
Credit Card Fees	49,553.54	86,484.01	75,872.36	63,654.15	61,871.07	64,633.90	93,629.16	93,597.98	112,484.11	73,412.34	95,906.48	102,617.73	973,716.83

1. Locked-off fees, 3/4-Residential, 1-inch Residential, 3/4-Multi Family, Payment Plans  
 2. 3/4-inch Business, 1-inch Business, 1 1/2-inch Business, 2-inch County Bldg, 4-inch School/Library, FP school 1-inch meter

DESCRIPTION	JULY	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTALS
3. Late Charges, Adjustments, Return Ck Fee													
Late Charge	1,264.88	950.13	1,186.60	1,598.59	1,388.76	1,300.81	1,200.76	1,751.22	1,900.79	1,774.39	1,903.41	1,731.08	17,951.42
Return Check Fee			132.50			35.00	175.00				70.00		482.50
Adjustments	(14,188.03)	2,408.15	861.49	(3,769.28)	(760.69)	1,800.60	1,675.55	1,860.12	1,342.03	(17,636.91)	2,282.25	1,059.59	(23,065.13)
	(12,923.15)	3,358.28	2,180.59	(2,170.69)	628.07	3,136.41	3,051.31	3,611.34	3,242.82	(15,862.52)	4,255.66	2,860.67	(4,631.21)

Recap of Adjustments:

1 - Mis-read meter	(16,436.15)	(332.67)	(1,084.99)	(4,609.26)	(1,443.34)	(281.73)	(352.82)	4.02	(209.92)	(19,568.81)	(180.88)	(64.19)	(44,560.74)
2 - Returned Check for n/s funds	95.00		320.78			130.00	567.36			298.44	136.24	226.70	1,774.52
5 - Ownership Transfer Fee	300.00	550.00	350.00	400.00	150.00	150.00	350.00	550.00	300.00	250.00	350.00	200.00	3,900.00
9 - Reconnecting Fee	300.00	600.00		(100.00)		1,000.00							1,800.00
11 - Owner-Tenant Directive Fee	35.00	35.00	105.00		70.00	70.00	105.00	70.00	70.00	105.00		140.00	805.00
15 - 48-hr notice posting fee	725.00	675.00	800.00	800.00	1,050.00	850.00	850.00	1,075.00	1,175.00	1,050.00	1,200.00	975.00	11,225.00
16 - 8am-5pm turn on water			20.00			20.00				40.00	40.00	40.00	60.00
17 - 8am-5pm turn water off	100.00						100.00						180.00
20 - 3-Day Water On/Off										50.00			50.00
21 - Bulk water meter setting \$50									(6.08)				(20.57)
22 - Delete Late Fee	(8.08)			(6.41)									20.00
23 - Bulk water new account \$20										25.00			25.00
24 - Bulk hydrant rent fee \$25/day									110.00	43.24	(20.00)		368.94
28 - Previous month base amount		70.00	165.70					13.75					27.50
30 - Flush valve													(599.00)
32 - L/off for n/payment	100.00				(699.00)					(240.00)			(1,676.79)
32 - Payment plan	507.81	(4.77)		(388.40)		(157.67)	(130.00)				(103.12)		186.43
36 - Payment to wrong account	(6.61)	(9.41)		(3.96)	(38.35)		(4.57)				(312.04)		(76.47)
37 - Forgot to turn late fee off	100.00						(4.42)					200.00	489.00
40 - Back flow test													

Adjustment Discrepancy in Reports

	(14,188.03)	1,583.15	676.49	(3,894.28)	(910.69)	1,780.60	1,500.55	1,699.02	1,446.86	(17,934.96)	1,359.20	1,059.91	(25,822.18)
		825.00	185.00	125.00	150.00	20.00	175.00	161.10	(104.83)	298.05	923.05	(0.32)	2,757.05
	(14,188.03)	2,408.15	861.49	(3,769.28)	(760.69)	1,800.60	1,675.55	1,860.12	1,342.03	(17,636.91)	2,282.25	1,059.59	(23,065.13)