

Western Hills Water District Operating Profit & Loss July 2013 through June 2014

	Jul '13 - Jun 14
Ordinary Income/Expense	
Income	
40000 · Sales	
40001 · Residential Water	485,072.50
40002 · Commercial Water	60,943.09
40011 · Golf Course Water	954,114.34
40021 · Vineyard Water	35,736.47
40041 · Water Banking Program	-285,178.01
40101 · Sewer	260,662.92
40201 · Storm Drain	31,098.10
Total 40000 · Sales	1,542,449.41
40300 · Services	
40303 · Backflow Testing	1,140.00
40304 · Mitigated Area Maint.	7,907.62
40311 · Water Truck Rental	-5,072.51
40312 · Equipment Operator	3,865.50
40351 · Meter Set Fee	15,872.00
40300 · Services - Other	5.00
Total 40300 · Services	23,717.61
40500 · Interest Income	57.62
Total Income	1,566,224.64
Cost of Goods Sold	
60000 · Cost of Goods Sold Meters	4,080.00
Total COGS	4,080.00
Gross Profit	1,562,144.64
Expense	
60300 · Payroll & Related	
60301 · Pump Stations	
60302 · Salary Pump Stations	29,326.99
60312 · Hourly Pump Station	16,550.57
60322 · Overtime Pump Stations	6,293.74
Total 60301 · Pump Stations	52,171.30
60351 · Water Treatment Plant	
60303 · Salary WTP	77,942.36
60313 · Hourly WTP	111,993.16
60323 · Overtime WTP	26,679.20
60317 · Hourly General Maint.	21,943.17
60327 · Overtime General Maint.	2,694.07
Total 60351 · Water Treatment Plant	241,251.96
60381 · Customer Service	
60318 · Hourly Office Staff	32,329.17
60328 · Overtime Office Staff	1,111.29
60335 · Contract Labor Customer Service	
60338 · Office Staff	9,859.63
Total 60335 · Contract Labor Customer Service	9,859.63
Total 60381 · Customer Service	43,300.09
60391 · Employee Benefits	
60343 · Holiday	5,957.88
60341 · Vacation	11,708.21
60342 · Sick	2,505.59
Total 60391 · Employee Benefits	20,171.68

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60701 · Employee Related	
60601 · Payroll Taxes	28,543.97
60703 · Payroll Expenses	1,823.57
60702 · Meals	18,291.61
60712 · Uniforms	2,471.90
Total 60701 · Employee Related	51,131.05
60721 · Employee Insurance	
60622 · WC Insurance	25,312.29
60623 · Health Insurance	69,502.05
60715 · HSA ER Contribution	21,925.00
Total 60721 · Employee Insurance	116,739.34
Total 60300 · Payroll & Related	524,765.42
61000 · Operating Expenses	
61050 · Source of Supply	
61052 · Purchased Water for Treated Use	197,684.30 Residential Water Expense
61051 · Purchased Water for Raw Use	661,812.64
Total 61050 · Source of Supply	859,496.94
62001 · Pump Stations	
62002 · Repairs & Maint.	10,309.82
62003 · Generator Miantenance	29,440.53
62049 · Permits & Fees	3,745.00
62101 · Utilities	
62102 · Electricity	311,559.72
Total 62101 · Utilities	311,559.72
62001 · Pump Stations - Other	65.13
Total 62001 · Pump Stations	355,120.20
63001 · Water Treatment	
63002 · Repairs & Maintenance	18,341.23
63003 · Small Equipment	1,367.74
63004 · Generator Maint.	7,290.61
63010 · WTP Supplies	6,106.66
63011 · Chemicals	36,923.11
63048 · H2O Sampling/Testing	108,128.95
63049 · Permits & Fees	11,362.95
63061 · Lab Trailer Rent	4,342.43
63062 · Water Truck Lease	22,680.00
63063 · Water Truck Repair	13,130.53
63064 · Water Truck Rental	5,808.51
63101 · Utilities	
63102 · Electricity	43,458.16
Total 63101 · Utilities	43,458.16
63201 · Computer/SCADA Support	6,751.00
63202 · Flow Meter Calibration	1,942.00
Total 63001 · Water Treatment	287,633.88 WTP Operating Expenses
64001 · Transmission, Dist. & Lines	
64003 · Distribution Inspection	4,250.00
Total 64001 · Transmission, Dist. & Lines	4,250.00
65001 · Marshal Davis Well	
65101 · Utilities	
65102 · Electricity	902.48
Total 65101 · Utilities	902.48
Total 65001 · Marshal Davis Well	902.48

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	Jul '13 - Jun 14
66001 · Waste Water	
66002 · Repairs & Maintenance	58,143.00
66010 · Waste Water Disposal	249,915.88
66011 · Waste Water Testing	657.50
66101 · Utilities	
66102 · Electricity	280.30
Total 66101 · Utilities	280.30
Total 66001 · Waste Water	308,996.68
68001 · General & Administrative	
68002 · Repairs and Maintenance	879.29
68003 · Mitigated Areas Maint.	4,844.85
68010 · Office Supplies	5,862.30
68011 · Operating Supplies	1,984.08
68015 · Pest Control	2,039.00
68018 · Security	23,893.80
68020 · Advertising	1,793.86
68021 · Auto Repairs	12,914.00
68022 · Bulk Fuel	9,889.76
68023 · Card Lock Fuel	18,111.92
68057 · Heavy Equipment Repair	2,080.96
68059 · Vehicle Rent (F-150)	7,652.59
68060 · Equipment Lease	3,866.24
68061 · Rent Expense	7,207.56
68063 · Postage	3,673.03
68064 · Express Mail	3,193.16
68065 · Printing	5,620.85
68071 · Computer and Internet Expenses	1,548.00
68072 · Software Maint. Agreement	494.00
68090 · Bank Service Charges	1,572.00
68091 · Credit Card Fees	5,466.41
68100 · Telephone Expense	28,695.19
68101 · Utilities	
68102 · Electricity	9,341.26
68103 · Garbage	41.58
68104 · Propane	65.00
68105 · Water/Sewer/Storm	851.57
Total 68101 · Utilities	10,299.41
68300 · Property & Liability Insurance	42,790.00
68301 · D & O Ins.	18,861.20
68302 · Vehicle Ins.	3,873.00
68400 · Interest Expense	199,409.79
68401 · Penalty/Late Fees	0.64
68500 · District Elections	4,904.60
68700 · Professional Fees	
68701 · Attorney Fees	67,721.32
68702 · Engineering Fees	116,996.10
68703 · Accounting Fees	21,257.00
68731 · Misc Fees	220.00
Total 68700 · Professional Fees	206,194.42
68750 · Depreciation/Amortization	1,210,893.00
Total 68001 · General & Administrative	1,850,508.91
Total 61000 · Operating Expenses	3,666,909.09
Total Expense	4,191,674.51
Net Ordinary Income	-2,629,529.87
Net Income	-2,629,529.87