

Western Hills Water District
Profit & Loss
 July 2014 through June 2015

	TOTAL
Ordinary Income/Expense	
Income	
40000 · Sales	
40001 · Residential Water	517,533.54
40002 · Commercial Water	95,499.06
40011 · Golf Course Water	478,846.34
40021 · Vineyard Water	17,896.77
40041 · Water Banking Program	141,962.00
40101 · Sewer	255,862.03
40201 · Storm Drain	26,083.56
Total 40000 · Sales	1,533,683.30
40300 · Services	
40304 · Mitigated Area Maint.	8,004.00
40312 · Equipment Operator	1,600.00
40351 · Meter Set Fee	18,848.00
Total 40300 · Services	28,452.00
40500 · Interest Income	116.98
Total Income	1,562,252.28
Cost of Goods Sold	
60000 · Cost of Goods Sold Meters	1,883.44
Total COGS	1,883.44
Gross Profit	1,560,368.84
Expense	
60300 · Payroll & Related	
60301 · Pump Stations	
60302 · Salary Pump Stations	29,326.98
60312 · Hourly Pump Station	15,922.61
60322 · Overtime Pump Stations	3,493.73
Total 60301 · Pump Stations	48,743.32
60351 · Water Treatment Plant	
60303 · Salary WTP	107,373.12
60313 · Hourly WTP	104,421.01
60323 · Overtime WTP	9,642.49
60317 · Hourly General Maint.	26,203.92
60327 · Overtime General Maint.	1,656.28
Total 60351 · Water Treatment Plant	249,296.82
60381 · Customer Service	
60318 · Hourly Office Staff	28,907.52
60328 · Overtime Office Staff	946.33
60335 · Contract Labor Customer Service	
60338 · Office Staff	20,757.04
Total 60335 · Contract Labor Customer Service	20,757.04
Total 60381 · Customer Service	50,610.89
60391 · Employee Benefits	
60343 · Holiday	6,040.76
60341 · Vacation	15,697.38
60342 · Sick	3,826.03
60344 · Bereavement	133.12
Total 60391 · Employee Benefits	25,697.29
60701 · Employee Related	
60601 · Payroll Taxes	28,689.09
60703 · Payroll Expenses	1,884.14
60702 · Meals	9,459.17
60712 · Uniforms	2,009.76
Total 60701 · Employee Related	42,042.16

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60721 · Employee Insurance	
60622 · WC Insurance	41,359.35
60623 · Health Insurance	76,970.93
60715 · HSA ER Contribution	23,725.00
Total 60721 · Employee Insurance	142,055.28
Total 60300 · Payroll & Related	558,445.76
61000 · Operating Expenses	
61050 · Source of Supply	
61052 · Purchased Water for Treated Use	320,855.49
61051 · Purchased Water for Raw Use	546,321.50
Total 61050 · Source of Supply	867,176.99
62001 · Pump Stations	
62002 · Repairs & Maint.	7,681.56
62003 · Generator Miantenance	1,444.01
62049 · Permits & Fees	3,745.00
62101 · Utilities	
62102 · Electricity	252,630.31
Total 62101 · Utilities	252,630.31
Total 62001 · Pump Stations	265,500.88
63001 · Water Treatment	
63002 · Repairs & Maintenance	33,354.65
63003 · Small Equipment	7,559.28
63004 · Generator Maint.	2,493.87
63006 · Pump Repair	19,936.59
63010 · WTP Supplies	4,786.07
63011 · Chemicals	39,136.29
63012 · Water Filtration Media	18,432.36
63013 · Tank Cleaning	7,050.00
63048 · H2O Sampling/Testing	105,054.10
63049 · Permits & Fees	10,828.07
63051 · Banked Water Used	42,801.36
63060 · Membership Fees	499.00
63061 · Lab Trailer Rent	5,015.14
63063 · Water Truck Repair	2,091.85
63101 · Utilities	
63102 · Electricity	42,166.89
Total 63101 · Utilities	42,166.89
Total 63001 · Water Treatment	341,205.52
64001 · Transmission, Dist. & Lines	
64002 · Repairs & Maint.	1,160.00
Total 64001 · Transmission, Dist. & Lines	1,160.00
65001 · Marshal Davis Well	
65002 · Repairs & Maint.	12.34
65101 · Utilities	
65102 · Electricity	1,094.49
Total 65101 · Utilities	1,094.49
Total 65001 · Marshal Davis Well	1,106.83
66001 · Waste Water	
66002 · Repairs & Maintenance	15,191.51
66010 · Waste Water Disposal	258,119.07
66011 · Waste Water Testing	1,457.50

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66101 · Utilities	
66102 · Electricity	309.23
Total 66101 · Utilities	309.23
Total 66001 · Waste Water	275,077.31
68001 · General & Administrative	
68002 · Repairs and Maintenance	4,929.38
68003 · Mitigated Areas Maint.	455.69
68010 · Office Supplies	6,471.74
68011 · Operating Supplies	6,949.57
68015 · Pest Control	2,880.00
68018 · Security	34,296.55
68020 · Advertising	936.00
68021 · Auto Repairs	13,774.86
68022 · Bulk Fuel	6,891.90
68023 · Card Lock Fuel	14,744.72
68057 · Heavy Equipment Repair	192.08
68060 · Equipment Lease	1,598.25
68061 · Rent Expense	6,466.67
68063 · Postage	3,255.40
68064 · Express Mail	2,521.24
68065 · Printing	2,849.65
68071 · Computer and Internet Expenses	4,900.88
68072 · Software Maint. Agreement	494.00
68090 · Bank Service Charges	5,495.02
68091 · Credit Card Fees	6,465.34
68095 · Collections	672.31
68100 · Telephone Expense	31,949.56
68101 · Utilities	
68102 · Electricity	7,767.55
68103 · Garbage	10.00
68104 · Propane	1,031.05
68105 · Water/Sewer/Storm	1,116.99
Total 68101 · Utilities	9,925.59
68300 · Property & Liability Insurance	44,039.00
68301 · D & O Ins.	21,627.07
68400 · Interest Expense	221,134.00
68401 · Penalty/Late Fees	72.39
68700 · Professional Fees	
68701 · Attorney Fees	43,979.30
68702 · Engineering Fees	126,332.49
68703 · Accounting Fees	24,109.00
68704 · Rate Study Consultant	26,566.50
68731 · Misc Fees	220.00
Total 68700 · Professional Fees	221,207.29
68750 · Depreciation/Amortization	1,200,000.00
Total 68001 · General & Administrative	1,877,196.15
Total 61000 · Operating Expenses	3,628,423.68
Total Expense	4,186,869.44
Net Ordinary Income	-2,626,500.60
Other Income/Expense	
Other Income	
71000 · Proceeds From Sale of Scaps	457.60

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	<u>TOTAL</u>
72000 · Non Operating Income	
72001 · Special Taxes - Secured	638,459.00
72002 · Interest	738.05
72006 · Cost Recovery - Bonds	80,408.00
Total 72000 · Non Operating Income	<u>719,605.05</u>
Total Other Income	720,062.65
Other Expense	
75000 · Non Operating Expenses	
75005 · Bond Refunding Fees	232,765.00
75002 · Interest on Long Term Debt	2,694,515.04
75003 · Bond Related Expenses	-9,677.93
75004 · Management Fee (Bonds)	13,413.75
Total 75000 · Non Operating Expenses	<u>2,931,015.86</u>
Total Other Expense	<u>2,931,015.86</u>
Net Other Income	<u>-2,210,953.21</u>
Net Income	<u><u>-4,837,453.81</u></u>