

Western Hills Water District
Profit & Loss
 July 2015 through ~~June 2016~~ June 2016

Ordinary Income/Expense

Income	
40000 · Sales	
40001 · Residential Water	552,609.65
40002 · Commercial Water	83,830.71
40011 · Golf Course Water	352,724.69
40021 · Vineyard Water	6,924.15
40035 · Well Water	57,750.00
40041 · Water Banking Program	668,999.65 Water Banking
40101 · Sewer	274,808.27
40201 · Storm Drain	25,913.29
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Total 40000 · Sales	2,023,560.41
40300 · Services	
40301 · Pool Fee	1,000.00
40303 · Backflow Testing	2,750.00
40304 · Mitigated Area Maint.	8,004.00
40351 · Meter Set Fee	28,768.00
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Total 40300 · Services	40,522.00
40500 · Interest Income	19.95
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Total Income	2,064,102.36
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Gross Profit	2,064,102.36
Expense	
60300 · Payroll & Related	
60301 · Pump Stations	
60302 · Salary Pump Stations	30,500.07
60312 · Hourly Pump Station	17,326.40
60322 · Overtime Pump Stations	3,748.90
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Total 60301 · Pump Stations	51,575.37
60351 · Water Treatment Plant	
60303 · Salary WTP	33,538.54
60313 · Hourly WTP	80,208.00
60323 · Overtime WTP	9,658.27
60317 · Hourly General Maint.	36,695.71
60327 · Overtime General Maint.	1,290.22
60330 · Contract Labor WTP	
60333 · WTP Operator	94,437.31
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Total 60330 · Contract Labor WTP	94,437.31
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Total 60351 · Water Treatment Plant	255,828.05 WTP Payroll
60381 · Customer Service	
60318 · Hourly Office Staff	41,666.68
60328 · Overtime Office Staff	746.01
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Total 60381 · Customer Service	42,412.69
60391 · Employee Benefits	
60343 · Holiday	5,391.84
60341 · Vacation	9,452.11

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60342 · Sick	3,612.57	
Total 60391 · Employee Benefits	18,456.52	
60701 · Employee Related		
60601 · Payroll Taxes	23,278.00	
60703 · Payroll Expenses	2,116.24	
60716 · 401 K Administration	1,375.00	
60702 · Meals	73.43	
60710 · Education/Certification	513.38	
60712 · Uniforms	1,614.28	
Total 60701 · Employee Related	28,970.33	
60721 · Employee Insurance		
60622 · WC Insurance	25,656.51	
60623 · Health Insurance	49,732.44	
60715 · HSA ER Contribution	16,200.00	
Total 60721 · Employee Insurance	91,588.95	
Total 60300 · Payroll & Related	488,831.91	
61000 · Operating Expenses		
61050 · Source of Supply		
61052 · Purchased Water for Treated Use	493,908.43	Residential water expense
61051 · Purchased Water for Raw Use	920,775.07	
Total 61050 · Source of Supply	1,414,683.50	
62001 · Pump Stations		
62002 · Repairs & Maint.	38,183.19	
62003 · Generator Miantenance	6,836.77	
62049 · Permits & Fees	3,925.00	
62101 · Utilities		
62102 · Electricity	202,731.20	
Total 62101 · Utilities	202,731.20	
Total 62001 · Pump Stations	251,676.16	
63001 · Water Treatment		
63002 · Repairs & Maintenance	19,971.70	
63003 · Small Equipment	7,478.67	
63010 · WTP Supplies	7,866.36	
63011 · Chemicals	39,155.32	
63012 · Water Filtration Media	7,443.69	
63013 · Tank Cleaning	13,252.80	
63048 · H2O Sampling/Testing	117,098.66	
63049 · Permits & Fees	11,403.13	
63061 · Lab Trailer Rent	6,154.55	
63062 · Water Truck Lease	2,528.27	
63063 · Water Truck Repair	4,964.47	
63064 · Water Truck Rental	6,626.47	
63101 · Utilities		
63102 · Electricity	38,687.90	
Total 63101 · Utilities	38,687.90	

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63201 · Computer/SCADA Support	13,640.69	
Total 63001 · Water Treatment	296,272.68	WTP Operating Expenses
64001 · Transmission, Dist. & Lines		
64002 · Repairs & Maint.	120.00	
64003 · Distribution Inspection	42,000.00	
Total 64001 · Transmission, Dist. & Lines	42,120.00	
65001 · Marshal Davis Well		
65101 · Utilities		
65102 · Electricity	-84.65	
Total 65101 · Utilities	-84.65	
Total 65001 · Marshal Davis Well	-84.65	
66001 · Waste Water		
66002 · Repairs & Maintenance	13,695.87	
66010 · Waste Water Disposal	310,044.77	
66011 · Waste Water Testing	1,373.63	
66101 · Utilities		
66102 · Electricity	280.29	
Total 66101 · Utilities	280.29	
Total 66001 · Waste Water	325,394.56	
68001 · General & Administrative		
68002 · Repairs and Maintenance	5,027.32	
68003 · Mitigated Areas Maint.	4,023.33	
68010 · Office Supplies	7,539.61	
68011 · Operating Supplies	2,138.68	
68015 · Pest Control	2,805.00	
68018 · Security	33,208.56	
68020 · Advertising	1,481.28	
68021 · Auto Repairs	17,228.05	
68022 · Bulk Fuel	7,643.28	
68023 · Card Lock Fuel	13,196.83	
68059 · Vehicle Rent (F-150)	0.00	
68060 · Equipment Lease	3,188.74	
68061 · Rent Expense	11,267.50	
68063 · Postage	3,740.41	
68064 · Express Mail	2,853.16	
68065 · Printing	903.53	
68071 · Computer and Internet Expenses	10,069.70	
68072 · Software Maint. Agreement	540.00	
68090 · Bank Service Charges	989.32	
68091 · Credit Card Fees	7,817.55	
68095 · Collections	198.38	
68100 · Telephone Expense	38,278.11	
68101 · Utilities		
68102 · Electricity	3,443.20	
68104 · Propane	1,887.05	

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68105 · Water/Sewer/Storm	-74.79
Total 68101 · Utilities	5,255.46
68300 · Property & Liability Insurance	53,181.89
68301 · D & O Ins.	21,238.47
68400 · Interest Expense	154,389.52
68700 · Professional Fees	
68701 · Attorney Fees	68,017.00
68702 · Engineering Fees	135,473.68
68703 · Accounting Fees	12,173.00
68704 · Rate Study Consultant	31,687.89
Total 68700 · Professional Fees	247,351.57
68750 · Depreciation/Amortization	1,223,097.00
Total 68001 · General & Administrative	1,878,652.25
Total 61000 · Operating Expenses	4,208,714.50
Total Expense	4,697,546.41
Net Ordinary Income	-2,633,444.05
Other Income/Expense	
Other Income	
72000 · Non Operating Income	
72001 · Special Taxes - Secured	4,405,892.22
72002 · Interest	15,269.70
72006 · Cost Recovery - Bonds	80,408.00
Total 72000 · Non Operating Income	4,501,569.92
Total Other Income	4,501,569.92
Other Expense	
75000 · Non Operating Expenses	
75006 · Org. iss. Bond Refunding	105,540.40
75005 · Bond Refunding Fees	288,872.68
75002 · Interest on Long Term Debt	2,117,761.31
75003 · Bond Related Expenses	14,590.00
75004 · Management Fee (Bonds)	12,407.50
75025 · Development Approvals	435,000.00
Total 75000 · Non Operating Expenses	2,974,171.89
Total Other Expense	2,974,171.89
Net Other Income	1,527,398.03
Net Income	-1,106,046.02