

Western Hills Water District

Profit & Loss

January 1, 2016 through January 1, 2017

Accrual Basis	TOTAL								
	Jan - Jun 16	Jan - Jun 15	% Change	Jul 1, '16 - Jan 1, 17	Jul 1, '15 - Jan 1, 16	% Change	Jan 1, '16 - Jan 1, 17	Jan 1, '15 - Jan 1, 16	% Change
Ordinary Income/Expense									
Income									
40000 - Sales									
40001 - Residential Water	276,135.50	254,926.76	8.3%	287,863.96	276,474.15	4.1%	563,999.46	531,400.91	6.1%
40002 - Commercial Water	40,327.34	28,205.74	43.0%	33,359.05	43,503.37	-23.3%	73,866.39	71,709.11	2.8%
40011 - Golf Course Water	117,914.84	223,098.83	-47.2%	240,083.25	243,682.72	-1.5%	357,998.09	466,781.55	-23.3%
40021 - Vineyard Water	0.00	6,093.72	-100.0%	5,829.77	6,924.15	-15.8%	5,829.77	13,017.87	-55.2%
40031 - Construction Water	0.00	0.00	0.0%	175.00	0.00	100.0%	0.00	175.00	0.00
40035 - Well Water	5,250.00	0.00	100.0%	0.00	57,750.00	-100.0%	5,250.00	57,750.00	-90.9%
40041 - Water Banking Program	659,687.99	141,962.00	364.7%	0.00	9,311.66	-100.0%	659,687.99	151,273.66	336.1%
40101 - Sewer	137,387.61	138,972.93	-1.1%	134,591.79	137,420.66	-2.1%	271,979.40	276,393.59	-1.6%
40201 - Storm Drain	12,754.03	12,972.57	-1.7%	13,008.06	13,159.26	-1.2%	25,762.09	26,131.83	-1.4%
Total 40000 - Sales	1,249,457.31	806,232.55	55.0%	714,910.88	788,225.97	-9.3%	1,964,368.19	1,594,458.52	23.2%
40300 - Services									
40301 - Pool Fee	1,000.00	0.00	100.0%	0.00	0.00	0.0%	1,000.00	0.00	100.0%
40303 - Backflow Testing	1,250.00	0.00	100.0%	0.00	1,500.00	-100.0%	1,250.00	1,500.00	-16.7%
40304 - Wittgated Area Maint.	4,002.00	4,002.00	0.0%	0.00	4,002.00	-100.0%	4,002.00	8,004.00	-50.0%
40311 - Water Truck Rental	0.00	0.00	0.0%	5,100.00	0.00	100.0%	0.00	5,100.00	100.0%
40312 - Equipment Operator	0.00	1,600.00	-100.0%	1,080.00	0.00	100.0%	1,080.00	1,600.00	-32.5%
40351 - Meter Set Fee	28,768.00	17,856.00	61.1%	18,864.00	0.00	100.0%	45,632.00	17,856.00	155.6%
Total 40300 - Services	35,020.00	23,458.00	49.3%	23,044.00	5,502.00	318.8%	58,064.00	28,960.00	100.5%
40500 - Interest Income	0.00	60.71	-100.0%	0.00	19.95	-100.0%	0.00	80.66	-100.0%
Total Income	1,284,477.31	829,751.26	54.8%	737,954.88	793,747.92	-7.0%	2,022,432.19	1,623,499.18	24.6%
Cost of Goods Sold									
60000 - Cost of Goods Sold Meters	0.00	1,883.44	-100.0%	0.00	0.00	0.0%	0.00	1,883.44	-100.0%
Total COGS	0.00	1,883.44	-100.0%	0.00	0.00	0.0%	0.00	1,883.44	-100.0%
Gross Profit	1,284,477.31	827,867.82	55.2%	737,954.88	793,747.92	-7.0%	2,022,432.19	1,621,615.74	24.7%
Expense									
60300 - Payroll & Related									
60301 - Pump Stations									
60302 - Salary Pump Stations	15,250.03	15,250.04	0.0%	20,925.33	16,423.12	27.4%	36,175.36	31,673.16	14.2%
60312 - Hourly Pump Station	8,698.56	8,231.81	5.7%	0.00	9,335.04	-100.0%	8,698.56	17,566.85	-50.5%
60322 - Overtime Pump Stations	1,621.70	1,982.38	-18.2%	9.43	2,127.20	-99.6%	1,631.13	4,109.58	-60.3%
Total 60301 - Pump Stations	25,570.29	25,464.23	0.4%	20,934.76	27,885.36	-24.9%	46,505.05	53,349.59	-12.8%
60351 - Water Treatment Plant									
60303 - Salary WTP	15,250.04	52,623.10	-71.0%	11,730.79	19,461.58	-39.7%	26,980.83	72,084.68	-62.6%
60313 - Hourly WTP	39,887.66	49,478.04	-19.8%	68,531.35	42,017.94	63.1%	108,219.01	91,495.98	18.3%
60323 - Overtime WTP	3,483.15	5,681.69	-38.7%	11,635.51	6,380.76	82.9%	15,118.66	12,042.45	25.5%
60317 - Hourly General Maint.	16,759.34	18,322.72	-8.3%	11,959.75	20,789.05	-42.4%	28,719.09	39,981.07	-28.3%
60327 - Overtime General Maint.	619.47	1,122.02	-44.8%	1,460.60	688.77	112.1%	2,080.07	1,810.79	14.9%
60330 - Contract Labor WTP									
60333 - WTP Operator	36,345.74	0.00	100.0%	8,603.44	58,091.57	-85.2%	44,949.18	58,091.57	-22.6%
Total 60351 - Water Treatment Plant	112,145.40	127,227.57	-11.9%	113,921.44	147,380.67	-22.7%	226,066.84	274,808.24	-17.7%
60381 - Customer Service									
60318 - Hourly Office Staff	21,150.89	17,712.97	19.4%	23,067.18	22,162.84	4.1%	44,218.07	39,875.81	10.9%
60328 - Overtime Office Staff	335.78	728.07	-53.9%	272.68	410.23	-33.5%	608.46	1,138.30	-46.6%
60338 - Contract Labor Customer Service									
60338 - Office Staff	0.00	3,571.43	-100.0%	0.00	0.00	0.0%	0.00	3,571.43	-100.0%
Total 60381 - Customer Service	21,486.67	22,012.47	-2.4%	23,339.86	22,573.07	3.4%	44,826.53	44,585.54	0.5%
60391 - Employee Benefits									
60343 - Holiday	2,869.80	3,408.76	-15.8%	581.76	3,064.80	-81.0%	3,451.56	6,473.56	-46.7%
60341 - Vacation	3,350.67	2,738.17	22.4%	8,047.19	6,367.88	26.4%	11,397.86	9,105.85	25.2%
60342 - Sick	1,284.44	1,217.61	5.5%	2,570.70	2,328.13	10.4%	3,855.14	3,545.74	8.7%
60344 - Bereavement	0.00	133.12	-100.0%	0.00	0.00	0.0%	0.00	133.12	-100.0%
Total 60391 - Employee Benefits	7,504.91	7,497.66	0.1%	11,199.65	11,760.61	-4.8%	18,704.56	19,258.27	-2.9%
60701 - Employee Related									
60601 - Payroll Taxes	12,744.75	17,136.46	-25.6%	11,140.35	11,442.77	-0.3%	24,155.10	28,579.23	-15.5%
60703 - Payroll Expenses	998.99	898.51	11.2%	877.25	1,117.25	-21.5%	1,876.24	2,016.76	-6.9%
60716 - A01 K Administration	625.00	0.00	100.0%	1,500.00	750.00	100.0%	2,125.00	750.00	183.3%
60702 - Meals	61.59	11.00	459.9%	0.00	11.84	-100.0%	61.59	189.73	-68.0%
60710 - Education/Certification	0.00	0.00	0.0%	0.00	513.38	-100.0%	0.00	513.38	-100.0%
60712 - Uniforms	894.08	787.11	13.6%	775.60	775.60	0.0%	1,669.68	1,562.71	6.9%
Total 60701 - Employee Related	15,324.41	18,833.08	-18.6%	14,563.20	14,610.84	-0.3%	29,887.61	33,443.92	-10.6%
60721 - Employee Insurance									
60622 - WC Insurance	6,876.24	18,333.96	-62.5%	11,955.82	18,780.27	-36.3%	18,832.06	37,114.23	-49.3%
60623 - Health Insurance	27,731.30	35,945.71	-22.9%	23,751.95	24,877.45	-4.5%	51,483.25	60,823.16	-15.4%
60715 - HSA ER Contribution	7,200.00	7,200.00	-40.0%	7,200.00	9,000.00	-20.0%	14,400.00	21,000.00	-31.4%
Total 60721 - Employee Insurance	41,807.54	66,279.67	-36.9%	42,907.77	52,657.72	-18.5%	84,715.31	118,937.39	-28.8%
Total 60300 - Payroll & Related	223,839.22	267,314.68	-16.3%	226,866.68	276,868.27	-18.1%	450,705.90	544,182.95	-17.2%
61000 - Operating Expenses									
61050 - Source of Supply									
61052 - Purchased Water for Treated Use	132,489.75	321,587.99	-58.8%	538,377.34	361,418.68	49.0%	670,867.09	683,006.67	-1.8%
61051 - Purchased Water for Raw Use	309,142.75	-155,777.50	298.5%	616,896.66	611,632.32	49.9%	1,225,839.41	455,854.82	168.9%
Total 61050 - Source of Supply	441,632.50	165,810.49	166.4%	1,455,074.00	973,051.00	49.5%	1,896,706.50	1,138,861.49	66.5%
62001 - Pump Stations									
62002 - Repairs & Maint.	19,030.62	7,031.46	170.7%	21,197.89	19,152.57	10.7%	40,228.51	26,184.03	53.6%
62003 - Generator Maintenance	200.00	1,181.73	-83.1%	0.00	6,636.77	-100.0%	200.00	7,818.50	-97.4%
62049 - Permits & Fees	3,925.00	3,745.00	4.8%	0.00	0.00	0.0%	3,925.00	3,745.00	4.8%
62101 - Utilities									
62102 - Electricity	87,378.43	98,435.22	-11.2%	96,105.23	115,352.77	-16.7%	183,483.66	213,787.99	-14.2%
Total 62101 - Utilities	87,378.43	98,435.22	-11.2%	96,105.23	115,352.77	-16.7%	183,483.66	213,787.99	-14.2%
Total 62001 - Pump Stations	110,534.05	110,393.41	0.1%	117,303.12	141,142.11	-16.9%	217,837.17	251,535.52	-9.4%
63001 - Water Treatment									
63002 - Repairs & Maintenance	4,401.44	16,593.06	-73.5%	54,006.22	15,887.57	239.9%	58,407.66	32,480.63	79.8%
63003 - Small Equipment	1,654.24	3,134.84	-47.2%	0.00	5,507.12	-100.0%	1,654.24	8,641.96	-80.9%
63006 - Pump Repair	0.00	4,600.64	-100.0%	0.00	0.00	0.0%	0.00	4,600.64	-100.0%
63010 - WTP Supplies	3,502.85	1,443.56	142.7%	3,441.74	4,363.51	-21.1%	6,944.59	5,807.07	19.6%
63011 - Chemicals	16,715.95	24,341.93	-31.3%	15,577.91	22,439.37	-30.6%	32,293.86	46,781.30	-31.0%
63012 - Water Filtration Media	890.69	3,972.81	-77.6%	0.00	6,553.00	-100.0%	890.69	10,525.81	-91.5%
63013 - Tank Cleaning	0.00	7,050.00	-100.0%	0.00	13,252.80	-100.0%	0.00	20,302.80	-100.0%
63048 - H2O Sampling/Testing	47,930.41	47,930.70	26.1%	49,472.25	56,662.25	-12.7%	109,908.66	104,592.95	5.1%
63049 - Permits & Fees	5,430.69	3,065.84	77.1%	14,068.60	5,972.44	135.9%	19,519.29	5,036.28	116.0%
63051 - Banked Water Used	0.00	42,901.36	-100.0%	0.00	0.00	0.0%	0.00	42,901.36	-100.0%
63061 - Lab Trailer Rent	3,210.34	2,578.48	24.5%	3,759.89	2,944.21	27.7%	6,970.23	5,522.69	26.2%
63062 - Water Truck Lease	0.00	0.00	0.0%	0.00	2,528.27	-100.0%	0.00	2,528.27	-100.0%
63063 - Water Truck Repair	2,835.31	278.58	917.8%	136.36	2,129.16	-93.6%	2,971.67	2,407.74	23.4%
63064 - Water Truck Rental	0.00	0.00	0.0%	8,610.76	6,626.47	29.9%	8,610.76	6,626.47	29.9%
63101 - Utilities									
63102 - Electricity	17,189.78	16,581.09	3.7%	17,994.61	21,498.12	-16.3%	35,184.39	38,079.21	-7.6%
Total 63101 - Utilities	17,189.78	16,581.09	3.7%	17,994.61	21,498.12	-16.3%	3		

Western Hills Water District

Profit & Loss

January 1, 2016 through January 1, 2017

Accrual Basis

	Jan - Jun 16	Jan - Jun 15	% Change	Jul 1, '16 - Jan 1, 17	Jul 1, '15 - Jan 1, 16	% Change	Jan 1, '16 - Jan 1, 17	TOTAL Jan 1, '15 - Jan 1, 16	% Change
65001 - Marshal Davis Well									
65101 - Utilities									
65102 - Electricity	0.00	535.53	-100.0%	0.00	-84.65	100.0%	0.00	450.88	-100.0%
Total 65101 - Utilities	0.00	535.53	-100.0%	0.00	-84.65	100.0%	0.00	450.88	-100.0%
Total 65001 - Marshal Davis Well	0.00	535.53	-100.0%	0.00	-84.65	100.0%	0.00	450.88	-100.0%
66001 - Waste Water									
66002 - Repairs & Maintenance	13,695.87	3,086.51	343.7%	0.00	0.00	0.0%	13,695.87	3,086.51	343.7%
66010 - Waste Water Disposal	187,120.84	132,474.67	41.3%	151,260.63	122,923.93	23.1%	338,381.47	255,398.60	32.5%
66011 - Waste Water Testing	702.08	495.00	41.8%	0.00	671.55	-100.0%	702.08	1,166.55	-39.8%
66101 - Utilities									
66102 - Electricity	143.01	162.93	-12.2%	118.52	137.28	-13.7%	261.53	300.21	-12.9%
Total 66101 - Utilities	143.01	162.93	-12.2%	118.52	137.28	-13.7%	261.53	300.21	-12.9%
Total 66001 - Waste Water	201,661.80	136,219.11	48.0%	151,379.15	123,732.76	22.3%	353,040.95	259,951.87	35.8%
68001 - General & Administrative									
68002 - Repairs and Maintenance	4,276.11	4,256.28	0.5%	8,418.25	751.21	1,020.6%	12,694.36	5,007.49	153.5%
68003 - Mitigated Areas Maint.	890.00	0.00	100.0%	5,102.21	3,133.33	-63.7%	1,400.21	3,133.33	-55.3%
68010 - Office Supplies	4,351.14	3,291.79	32.2%	2,430.76	3,188.47	-23.8%	6,781.90	6,480.26	4.7%
68011 - Operating Supplies	331.04	3,631.27	-90.9%	190.72	1,807.64	-89.5%	521.76	5,438.91	-90.4%
68016 - Pest Control	1,530.00	1,485.00	3.0%	1,575.00	1,275.00	23.5%	3,105.00	2,760.00	12.5%
68018 - Security	15,515.50	17,232.44	-10.3%	12,298.49	17,693.06	-30.5%	27,813.99	34,985.50	-20.5%
68020 - Advertising	312.00	936.00	-66.7%	312.00	1,169.28	-73.3%	624.00	2,105.28	-70.4%
68021 - Auto Repairs	8,605.28	5,776.98	49.0%	2,212.35	8,622.77	-74.3%	10,817.63	14,399.75	-24.9%
68022 - Bulk Fuel	2,379.74	2,357.18	1.0%	3,622.12	5,263.54	-31.2%	8,001.86	7,620.72	-21.2%
68023 - Card Lock Fuel	5,805.30	7,375.65	-21.3%	4,131.10	7,391.53	-44.1%	9,936.40	14,767.18	-32.7%
68057 - Heavy Equipment Repair	0.00	192.08	-100.0%	0.00	0.00	0.0%	0.00	192.08	-100.0%
68060 - Equipment Lease	2,132.24	532.75	300.2%	532.74	1,056.50	-49.6%	2,664.98	1,589.25	67.7%
68061 - Rent Expense	6,256.55	3,309.69	89.0%	7,532.89	5,310.95	41.8%	13,789.44	8,620.64	60.0%
68063 - Printing	3,107.12	1,427.38	117.7%	0.00	633.29	-100.0%	3,107.12	2,060.67	50.8%
68064 - Express Mail	1,557.30	1,247.95	24.3%	1,493.26	1,235.86	14.5%	3,040.56	2,543.81	19.5%
68065 - Printing	93.63	1,277.11	-92.7%	0.00	809.90	-100.0%	93.63	2,087.01	-95.5%
68071 - Computer and Internet Expenses	7,052.70	3,004.50	134.7%	15,975.05	3,036.70	426.1%	23,027.75	6,041.20	281.2%
68072 - Software Maint. Agreement	540.00	494.00	9.3%	0.00	0.00	0.0%	540.00	494.00	9.3%
68099 - Bank Service Charges	372.50	781.50	-52.3%	30.00	616.52	-95.1%	402.50	1,396.32	-71.2%
68091 - Credit Card Fees	4,581.70	3,561.72	28.6%	6,361.17	3,235.65	96.6%	10,942.87	6,797.57	61.0%
68095 - Collections	21.00	225.77	-90.7%	0.00	177.38	-100.0%	21.00	403.15	-94.8%
68100 - Telephone Expense	20,087.54	14,833.17	35.4%	18,551.39	20,455.99	-9.3%	38,638.93	35,289.16	9.5%
68101 - Utilities									
68102 - Electricity	1,650.03	2,564.17	-35.7%	1,185.65	1,793.17	-33.9%	2,838.68	4,357.34	-34.9%
68104 - Propane	915.89	316.15	189.7%	32.50	971.16	-96.7%	948.39	1,287.31	-26.3%
68105 - Water/Sewer/Storm	-154.12	905.60	-117.0%	0.00	79.33	-100.0%	-154.12	984.93	-115.7%
Total 68101 - Utilities	2,411.80	3,785.92	-36.3%	1,218.15	2,843.66	-57.2%	3,629.95	6,629.58	-45.3%
68300 - Property & Liability Insurance	29,988.81	19,930.00	50.5%	39,300.80	23,193.08	69.5%	69,289.61	43,123.08	60.7%
68301 - D & O Ins.	8,305.05	12,571.11	-33.9%	0.00	12,933.42	-100.0%	8,305.05	25,504.53	-67.4%
68400 - Interest Expense	74,653.97	63,939.47	11.1%	73,267.52	79,735.55	-8.1%	147,921.49	163,675.02	-9.6%
68401 - Penalty/Late Fees	0.00	0.80	-100.0%	0.00	0.00	0.0%	0.00	0.80	-100.0%
68700 - Professional Fees									
68701 - Attorney Fees	39,575.00	25,275.00	56.6%	29,984.00	28,442.00	5.4%	69,559.00	53,717.00	29.5%
68702 - Engineering Fees	65,993.62	62,736.98	5.2%	71,600.95	80,483.32	-11.0%	137,654.57	143,220.30	-3.9%
68703 - Accounting Fees	4,025.00	0.00	100.0%	8,750.00	8,148.00	7.4%	12,775.00	8,148.00	56.8%
68704 - Rate Study Consultant	4,992.69	23,150.00	-78.4%	0.00	26,695.20	-100.0%	4,992.69	49,845.20	-90.0%
68731 - Misc Fees	0.00	220.00	-100.0%	0.00	0.00	0.0%	0.00	220.00	-100.0%
Total 68700 - Professional Fees	114,586.31	111,381.98	2.9%	110,394.95	143,768.52	-23.2%	224,981.26	255,150.50	-11.8%
68750 - Depreciation/Amortization	1,223,097.00	1,217,259.00	0.5%	0.00	0.00	0.0%	1,223,097.00	1,217,259.00	0.5%
Total 68001 - General & Administrative	1,542,841.33	1,526,158.49	1.1%	310,348.92	349,399.30	-11.2%	1,853,190.25	1,875,557.79	-1.2%
Total 61000 - Operating Expenses	2,446,843.07	2,113,489.92	15.8%	2,222,395.79	1,775,459.81	25.2%	4,669,238.86	3,888,949.73	20.1%
Total Expense	2,670,682.29	2,380,804.60	12.2%	2,449,262.47	2,052,328.08	19.3%	5,119,944.76	4,433,132.68	15.5%
Net Ordinary Income	-1,386,204.98	-1,552,936.78	10.7%	-1,711,307.59	-1,258,580.16	-36.0%	-3,097,512.57	-2,811,516.94	-10.2%
Other Income/Expense									
Other Income									
71000 - Proceeds From Sale of Scaps	0.00	457.60	-100.0%	0.00	0.00	0.0%	0.00	457.60	-100.0%
72000 - Non Operating Income									
72001 - Special Taxes - Secured	4,405,892.22	7,205,016.45	-38.9%	48,821.32	0.00	100.0%	4,454,713.54	7,205,016.45	-38.2%
72002 - Interest	11,172.09	623.18	1,692.8%	16,021.26	4,097.61	291.0%	27,193.35	4,720.79	476.0%
72006 - Cost Recovery - Bonds	42,288.13	80,408.00	-47.4%	0.00	38,119.87	-100.0%	42,288.13	118,527.87	-64.3%
Total 72000 - Non Operating Income	4,459,352.44	7,286,047.63	-38.8%	64,842.58	42,217.48	53.6%	4,524,195.02	7,328,265.11	-38.3%
Total Other Income	4,459,352.44	7,286,505.23	-38.8%	64,842.58	42,217.48	53.6%	4,524,195.02	7,328,722.71	-38.3%
Other Expense									
75000 - Non Operating Expenses									
75006 - Org. Iss. Bond Refunding	0.00	592,786.50	-100.0%	0.00	105,540.40	-100.0%	0.00	698,326.90	-100.0%
75005 - Bond Refunding Fees	0.00	481,312.50	-100.0%	0.00	288,872.68	-100.0%	0.00	770,185.18	-100.0%
75002 - Interest on Long Term Debt	1,030,152.85	832,915.89	23.7%	1,104,030.01	1,087,608.46	1.5%	2,134,182.86	1,920,524.35	11.1%
75003 - Bond Related Expenses	30.00	2,300.88	-98.7%	4,070.00	14,560.00	-72.1%	4,100.00	16,860.88	-75.7%
75004 - Management Fee (Bonds)	7,325.00	5,636.25	30.0%	7,668.00	5,082.50	50.9%	14,993.00	10,718.75	39.9%
75025 - Development Approvals	0.00	0.00	0.0%	0.00	435,000.00	-100.0%	0.00	435,000.00	-100.0%
Total 75000 - Non Operating Expenses	1,037,507.85	1,914,952.02	-45.8%	1,115,768.01	1,936,664.04	-42.4%	2,153,275.86	3,851,616.06	-44.1%
Total Other Expense	1,037,507.85	1,914,952.02	-45.8%	1,115,768.01	1,936,664.04	-42.4%	2,153,275.86	3,851,616.06	-44.1%
Net Other Income	3,421,844.59	5,371,553.21	-36.3%	-1,050,925.43	-1,894,446.56	44.5%	2,370,919.16	3,477,106.65	-31.8%
Net Income	2,035,639.61	3,818,616.43	-46.7%	-2,762,233.02	-3,153,026.72	12.4%	-726,693.41	665,589.71	-209.2%