

City of Calistoga
Water Fund

	Year-->	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Actuals	Actuals	Projected
	OPERATING REVENUES											
1	OPERATING REVENUES											
2	SALE OF WATER	\$2,428,151	\$2,115,307	\$2,032,929	\$2,032,016	\$2,167,681	\$2,260,872	\$2,324,918	\$2,237,319	\$2,272,748	\$2,431,588	\$2,455,620
3	MISCELLANEOUS	\$60,734	\$53,062	\$57,207	\$68,456	\$71,256	\$98,734	\$358,178	\$101,918	\$316,999	\$187,816	\$55,993
4	TOTAL OPERATING REVENUES	\$2,488,885	\$2,168,369	\$2,090,136	\$2,100,472	\$2,238,937	\$2,359,606	\$2,683,096	\$2,339,237	\$2,589,747	\$2,619,404	\$2,511,613
5	OPERATING EXPENSES											
6	MAINTENANCE AND OPERATIONS	\$966,085	\$1,051,614	\$1,343,503	\$1,483,152	\$1,469,395	\$1,180,208	\$1,549,984	\$1,383,785	\$1,865,084	\$1,396,608	\$1,577,763
7	EMPLOYEE SERVICES	\$783,741	\$789,277	\$775,391	\$793,270	\$782,730	\$760,932	\$757,684	\$770,918	\$809,871	\$880,378	\$967,530
8	INTERFUND CHARGES FOR SERVICES	\$78,500	\$82,500	\$82,500	\$82,500	\$82,500	\$82,500	\$82,500	\$82,500	\$82,500	\$82,500	\$82,500
9	DEPRECIATION AND AMORTIZATION	\$235,803	\$349,196	\$404,618	\$400,358	\$403,603	\$535,752	\$391,774	\$495,310	\$478,780	\$479,049	\$500,000
10	TOTAL OPERATING EXPENSES	\$2,064,129	\$2,272,587	\$2,606,012	\$2,759,280	\$2,738,228	\$2,559,392	\$2,781,942	\$2,732,513	\$3,236,235	\$2,838,535	\$3,127,793
11	OPERATING INCOME (LOSS)	\$424,756	(\$104,218)	(\$515,876)	(\$658,808)	(\$499,291)	(\$199,786)	(\$98,846)	(\$393,276)	(\$646,488)	(\$219,131)	(\$616,180)
12	NON-OPERATING REVENUES (EXPENSES)											
13	GAIN (LOSS) ON CAPITAL ASSETS	\$0	(\$139,572)	\$0	\$123	\$5,030	\$800	\$0	\$0	\$0	\$0	\$0
14	INTEREST AND INVESTMENT REVENUE	\$65,329	\$13,949	\$0	(\$296,071)	(\$287,600)	(\$283,379)	\$3,664	\$4,293	\$890	\$10,547	\$406
15	INTEREST EXPENSE	(\$238,486)	(\$318,907)	(\$310,670)	\$0	\$0	\$0	(\$335,301)	(\$331,170)	(\$321,324)	(\$310,880)	(\$298,009)
16	NET NONOPERATING REVENUES (EXPENSE)	(\$173,157)	(\$444,530)	(\$310,670)	(\$295,948)	(\$282,570)	(\$282,579)	(\$331,637)	(\$326,877)	(\$320,434)	(\$300,333)	(\$297,603)
17	INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	\$251,599	(\$548,748)	(\$826,546)	(\$954,756)	(\$781,861)	(\$482,365)	(\$430,483)	(\$720,153)	(\$966,922)	(\$519,464)	(\$913,783)
18	CONTRIBUTIONS AND TRANSFERS											
19	TRANSFERS IN	\$18,200	\$0	\$0	\$462,400	\$0	\$0	\$71,900	\$109,400	\$79,400	\$0	\$0
20	TRANSFERS OUT	(\$14,887)	(\$28,001)	(\$154,439)	\$0	\$0	\$0	\$0	(\$2,564)	(\$336)	\$0	\$0
21	CAPITAL CONTRIBUTIONS	\$43,291	\$1,201,256	\$839,153	\$472,125	\$2,550,317	\$656,608	\$1,729,681	\$355,312	\$248,047	\$1,892,633	\$1,991,888
22	NET CONTRIBUTIONS AND TRANSFERS	\$46,604	\$1,173,255	\$684,714	\$934,525	\$2,550,317	\$656,608	\$1,801,581	\$462,148	\$327,111	\$1,892,633	\$1,991,888
23	CHANGE IN NET POSITION	\$298,203	\$624,507	(\$141,832)	(\$20,231)	\$1,768,456	\$174,243	\$1,371,098	(\$258,005)	(\$639,811)	\$1,373,169	\$1,078,105
24	TOTAL NET POSITION, JULY 1	\$7,560,619	\$7,858,822	\$8,483,329	\$8,062,296	\$8,042,065	\$9,810,521	\$9,984,764	\$11,355,862	\$9,957,208	\$9,317,397	\$10,690,566
25	PRIOR PERIOD ADJUSTMENT	\$0	\$0	(\$279,201)	\$0	\$0	\$0	\$0	(\$1,140,649)	\$0	\$0	\$0
26	TOTAL NET POSITION, JUNE 30	\$7,858,822	\$8,483,329	\$8,062,296	\$8,042,065	\$9,810,521	\$9,984,764	\$11,355,862	\$9,957,208	\$9,317,397	\$10,690,566	\$11,768,671

**City of Calistoga
Wastewater Fund**

	Year-->	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Actuals	Actuals	Projected
1	OPERATING REVENUES											
2	SERVICE FEES	\$1,945,016	\$1,890,607	\$1,864,076	\$1,915,323	\$2,071,088	\$2,229,715	\$2,278,235	\$2,317,409	\$2,378,627	\$2,409,004	\$2,435,544
3	MISCELLANEOUS	\$109,820	\$77,448	\$75,561	\$36,589	\$58,282	\$51,798	\$51,030	\$58,110	\$52,312	\$58,355	\$34,021
4	TOTAL OPERATING REVENUES	\$2,054,836	\$1,968,055	\$1,939,637	\$1,951,912	\$2,129,370	\$2,281,513	\$2,329,265	\$2,375,519	\$2,430,939	\$2,467,359	\$2,469,565
5	OPERATING EXPENSES											
6	MAINTENANCE AND OPERATIONS	\$816,418	\$785,031	\$751,625	\$698,187	\$733,955	\$832,658	\$900,318	\$791,409	\$1,089,664	\$726,271	\$1,134,350
7	EMPLOYEE SERVICES	\$947,130	\$1,033,916	\$969,431	\$938,686	\$854,330	\$810,639	\$808,650	\$864,365	\$944,437	\$1,065,137	\$1,349,960
8	INTERFUND CHARGES FOR SERVICES	\$78,500	\$82,500	\$82,500	\$82,500	\$82,500	\$82,500	\$82,500	\$82,500	\$82,500	\$82,500	\$82,500
9	DEPRECIATION AND AMORTIZATION	\$564,737	\$637,323	\$637,262	\$640,939	\$621,503	\$748,870	\$621,672	\$625,829	\$633,940	\$645,561	\$660,000
10	TOTAL OPERATING EXPENSES	\$2,406,785	\$2,538,770	\$2,440,818	\$2,360,312	\$2,292,288	\$2,474,667	\$2,413,140	\$2,364,103	\$2,750,541	\$2,519,469	\$3,226,810
11	OPERATING INCOME (LOSS)	(\$351,949)	(\$570,715)	(\$501,181)	(\$408,400)	(\$162,918)	(\$193,154)	(\$83,875)	\$11,416	(\$319,602)	(\$52,110)	(\$757,245)
12	NON-OPERATING REVENUES (EXPENSES)											
13	GAIN (LOSS) ON CAPITAL ASSETS	\$0	(\$4,500)	\$0	\$0	\$4,019	\$0	\$0	\$0	\$0	\$0	\$0
14	INTEREST AND INVESTMENT REVENUE	\$23,758	\$5,369	\$4	\$410	\$0	\$4,862	\$5,263	\$3,927	\$3,114	\$20,345	\$19,368
15	INTEREST EXPENSE	(\$289,710)	(\$351,443)	(\$343,254)	(\$335,036)	(\$314,937)	(\$307,627)	(\$295,562)	(\$282,818)	(\$149,495)	(\$193,244)	(\$188,164)
16	NET NONOPERATING REVENUES (EXPENSE)	(\$265,952)	(\$350,574)	(\$343,250)	(\$334,626)	(\$310,918)	(\$302,765)	(\$290,299)	(\$278,891)	(\$146,381)	(\$172,899)	(\$168,796)
17	INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(\$617,901)	(\$921,289)	(\$844,431)	(\$743,026)	(\$473,836)	(\$495,919)	(\$374,174)	(\$267,475)	(\$465,983)	(\$225,009)	(\$926,041)
18	CONTRIBUTIONS AND TRANSFERS											
19	TRANSFERS IN	\$2,888	\$0	\$1,526,463	\$397,408	\$0	\$0	\$0	\$2,564	\$105,946	\$0	\$0
20	TRANSFERS OUT	(\$14,888)	(\$18,155)	(\$18,155)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,500)
21	CAPITAL CONTRIBUTIONS	\$83,922	\$281,685	\$113,035	\$16,707	\$69,984	\$1,769,766	\$221,547	\$155,562	\$836,170	\$2,972,222	\$531,714
22	NET CONTRIBUTIONS AND TRANSFERS	\$71,922	\$263,530	\$1,621,343	\$414,115	\$69,984	\$1,769,766	\$221,547	\$158,126	\$942,116	\$2,972,222	\$524,214
23	CHANGE IN NET POSITION	(\$545,979)	(\$657,759)	\$776,912	(\$328,911)	(\$403,852)	\$1,273,847	(\$152,627)	(\$109,349)	\$476,133	\$2,747,213	(\$401,827)
24	TOTAL NET POSITION, JULY 1	\$6,493,127	\$5,947,148	\$5,289,389	\$6,066,301	\$5,737,390	\$5,333,538	\$6,607,385	\$6,454,758	\$5,080,626	\$5,556,759	\$8,303,972
25	PRIOR PERIOD ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,264,783)	\$0	\$0	\$0
26	TOTAL NET POSITION, JUNE 30	\$5,947,148	\$5,289,389	\$6,066,301	\$5,737,390	\$5,333,538	\$6,607,385	\$6,454,758	\$5,080,626	\$5,556,759	\$8,303,972	\$7,902,145