

MEMORANDUM

From the desk of **Karin Helvey**, *Financial Manager*

DATE: 09/25/26

TO: John Tillotson, General Manager

FROM: Karin Helvey, Financial Manager

SUBJECT: Business Office Status Report – September 2026



Water Sales presented separately.

Billing & Notice Activity: Listed below is the number of notices and bills sent out in the past year.

	# of Bills Mailed	Reminder Notices	48 Hour Notices	Shut Off
August 15 th	8,368	400	285	72
September 15 th	8,422	413	303	66
October 15 th	8,442	480	329	99
November 15 th	8,469	465	326	113
December 15 th	8,484	464	346	111
January 15 th	8,536	488	300	102
February 15 th	8,579	451	359	129
March 15 th	8,600	317	363	95
April 15 th	8,644	388	243	63
May 15 th	8,697	390	264	94
June 15 th	8,752	371	257	76
July 15 th	8,816	362	270	63
August 15 th	8,903	419	203	58
September 15 th	8,934	419	278	69
October 15 th	8,972	465	340	114
November 15 th	9,020	430	340	107
December 15 th	9,000	487	312	91
January 15 th	9,050	523	367	120
February 15 th	9,069	428	330	63
March 15 th	9,102	403	342	94
April 15 th	9,121	451	321	84
May 15 th	9,176	484	0	0
June 15 th	9,201	425	342	104
July 15 th	9,239	417	320	100
August 15 th	9,259	459	292	85
September 15 th	9,289	483	306	94

Account Receivable Activity: Listed below are the number of accounts which have a past due balance that we are attempting to collect through a payment plan or by placing a lien on the property.

Collection Activity Related to Past Due Accounts	July 2026	August 2026	September 2026
Number of Accounts on a Payment Plan	37	32	37
Number of Accounts with an Active Lien	62	57	70

Financial Activity by Department: Itemized below is the number of payroll checks and vouchers for vendor payments processed to date in the month of September 2026 by department. Vouchers and payroll checks that are responsible to more than one department are counted in each department, e.g., each paycheck for the Parks Manager is counted once in both Olivehurst Parks and Plumas Lake Parks.

	General Admin	Engineering	Parks	Fire Dept.	Water Dept.	Wastewater Dept.
Vouchers for Vendor Payment	37	11	84	21	41	75
Payroll Payments	21	6	6	24	22	20