MEMORANDUM

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

DATE: 08/28/26

TO: John Tillotson, General Manager
FROM: Karin Helvey, Financial Manager

SUBJECT: Business Office Status Report – August 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
July 15th	8,378	401	267	49
August 15th	8,368	400	285	72
September 15th	8,422	413	303	66
October 15th	8,442	480	329	99
November 15th	8,469	465	326	113
December 15th	8,484	464	346	111
January 15th	8,536	488	300	102
February 15th	8,579	451	359	129
March 15th	8,600	317	363	95
April 15th	8,644	388	243	63
May 15th	8,697	390	264	94
June 15th	8,752	371	257	76
July 15th	8,816	362	270	63
August 15th	8,903	419	203	58
September 15th	8,934	419	278	69
October 15th	8,972	465	340	114
November 15th	9,020	430	340	107
December 15th	9,000	487	312	91
January 15th	9,050	523	367	120
February 15th	9,069	428	330	63
March 15th	9,102	403	342	94
April 15th	9,121	451	321	84
May 15th	9,176	484	0	0
June 15th	9,201	425	342	104
July 15th	9,239	417	320	100
August 15th	9,259	459	292	85

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	June 2026	July 2026	August 2026
Number of Accounts on a Payment Plan	29	37	32
Number of Accounts with an Active Lien	53	62	57

Financial Activity by Department: Itemized below is the number of payroll checks and vouchers for vendor payments processed to date in the month of August 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	46	6	125	22	48	59
Payroll Payments	23	6	8	24	22	20