

Account Ledger with Detail

TCFC, Inc.  
C:\ProgramData\SAGE\TIMBERLINE OFFICE\Detail\TCFC, Inc

Accounts: 310-00-%%-%.000  
From: 1/1/2017  
To: 9/30/2017

Accrual Basis

Account	Title	Accounting Date	Jm	Reference 1	Reference 2	Transaction Desc	Debit	Credit	Ending Balance
<b>310-00-4800.000</b>	<b>Water Revenue</b>						<b>16,535.04</b>	<b>(190,151.95)</b>	<b>(173,516.91)</b>
310-00-4800.000	Water Revenue	1/30/2017	30	CW0870		December Water Deposits		(28,906.15)	
310-00-4800.000	Water Revenue	1/31/2017				True Up CW Aging	5,458.38		
310-00-4800.000	Water Revenue	2/23/2017	30	CW0870		January Water Deposits		(24,877.52)	
310-00-4800.000	Water Revenue	2/28/2017			TM	True Up CW Aging	3,864.52		
310-00-4800.000	Water Revenue	3/30/2017	30	CW0870		Feb Water Deposits		(20,734.73)	
310-00-4800.000	Water Revenue	3/31/2017			TM	True Up CW AR aging	616.18		
310-00-4800.000	Water Revenue	4/1/2017	30	CW0870		March Water Deposits		(19,102.05)	
310-00-4800.000	Water Revenue	4/30/2017			TM	True Up CW Aging	1,540.88		
310-00-4800.000	Water Revenue	5/31/2017	32	CW0870		True up CW aging		(917.18)	
310-00-4800.000	Water Revenue	5/31/2017				April Water Deposits		(16,739.87)	
310-00-4800.000	Water Revenue	6/30/2017			Tm	True Up CW Aging		(1,523.66)	
310-00-4800.000	Water Revenue	6/30/2017	30	CW0870		May Water Deposits		(16,445.89)	
310-00-4800.000	Water Revenue	7/31/2017			Tm	True Up CW aging		(3,700.99)	
310-00-4800.000	Water Revenue	7/31/2017	32	CW0870		June Water Deposits		(16,846.19)	
310-00-4800.000	Water Revenue	8/28/2017	32	CW0870		(REV) July water deposits	(28,250.33)		
310-00-4800.000	Water Revenue	8/28/2017	32	CW0870		July water deposits		(28,250.33)	
310-00-4800.000	Water Revenue	8/28/2017	32	CW0870		(REV) July water deposits		28,250.33	
310-00-4800.000	Water Revenue	8/28/2017	32	CW0870		July water deposits		(18,250.33)	
310-00-4800.000	Water Revenue	8/28/2017	32	CW0870		July water deposits			
310-00-4800.000	Water Revenue	8/31/2017			TM	True up CW Aging	923.46		
310-00-4800.000	Water Revenue	9/29/2017	30	CW0870	3	August Water Deposits		(22,007.39)	
310-00-4800.000	Water Revenue	9/30/2017				True up CWC-AR	4,211.62		
<b>310-00-5500.000</b>	<b>Cost of Water Operat</b>								
<b>310-00-6070.000</b>	<b>Contract Labor</b>						<b>38,070.00</b>		<b>38,070.00</b>
310-00-6070.000	Contract Labor	1/23/2017	20	SUMM001	8166	CWC Jan and Feb 2017	8,800.00		
310-00-6070.000	Contract Labor	3/3/2017	20	SUMM001	8169	CWC March & April 2017 mgmt fe	8,800.00		
310-00-6070.000	Contract Labor	6/7/2017	20	SUMM001	1	May & June Mgmt Fees	8,800.00		
310-00-6070.000	Contract Labor	7/1/2017	20	SUMM001	4	July 2017 CWC	3,400.00		
310-00-6070.000	Contract Labor	7/31/2017	20	PAUL002	13	CWC Website	450.00		
310-00-6070.000	Contract Labor	8/21/2017	20	SUMM001	2	August 2017 CWC fee	3,400.00		
310-00-6070.000	Contract Labor	9/26/2017	20	SUMM001	20170619	Sept 2017 CWC	3,400.00		
310-00-6070.000	Contract Labor	9/26/2017	20	SUMM001	8167	CWC Rate Case-Mike's Time	7,020.00		
<b>310-00-6100.000</b>	<b>Administrative Exper</b>						<b>772.00</b>		<b>772.00</b>
310-00-6100.000	Administrative Exper	5/1/2017	20	DELA002	4504774	(Rev)Community Water Company L	(300.00)		
310-00-6100.000	Administrative Exper	5/1/2017	20	DELA002	4504774	Community Water Company LLC	300.00		
310-00-6100.000	Administrative Exper	5/2/2017	20	deLA002	4904774/20	Community Water LLC franch tax	300.00		
310-00-6100.000	Administrative Exper	8/1/2017	20	NRAI001	5003784639	Community Water	472.00		
<b>310-00-6105.000</b>	<b>Service Fees</b>						<b>35.00</b>		<b>35.00</b>
310-00-6105.000	Service Fees	7/31/2017	32	CW0870		Bank Fees	35.00		
<b>310-00-6120.000</b>	<b>Dues &amp; Subscription</b>						<b>1,069.97</b>		<b>1,069.97</b>
310-00-6120.000	Dues & Subscriptions	3/31/2017	20	RURA001	1295	CWC Membership Renewal	375.00		
310-00-6120.000	Dues & Subscriptions	5/31/2017	20	UTAH005	20170525	Regulation Fee Assessment	644.97		
310-00-6120.000	Dues & Subscriptions	5/31/2017	20	RURA001	1516	CCR 2016 Completion	50.00		

PHF.  Def.  Exhibit No. 2  
Amanda Murray, CSR 8981 RPR  
Date: 10-19-17  
Witness:

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<b>310-00-6145.000</b>	<b>Licenses &amp; Permits</b>								232.73
<b>310-00-6175.000</b>	<b>Office Supplies</b>	5/2/2017	32	TCFC0671		Diamond Rental	232.73		232.73
<b>310-00-6180.000</b>	<b>Operating Supplies</b>						1,532.00		1,532.00
310-00-6180.000	Operating Supplies	4/20/2017	20	SUMM003	10742	Water Samples	45.00		
310-00-6180.000	Operating Supplies	5/30/2017	20	SUMM003	10697	Water Samples	60.00		
310-00-6180.000	Operating Supplies	8/30/2017	20	CHEM001	17H0737	testing and chemicals	1,177.00		
310-00-6180.000	Operating Supplies	9/30/2017	20	CHEM001	17H0735	Radiologicals	250.00		
<b>310-00-6182.000</b>	<b>Computer Equipment</b>						995.00		995.00
310-00-6182.000	Computer Equipment	3/12/2017	20	CONT002	M13948	CWCAnnualMaint.4/30/17-4/30/18	995.00		
<b>310-00-6190.000</b>	<b>Postage &amp; Shipping</b>						1,100.39		1,100.39
310-00-6190.000	Postage & Shipping	1/17/2017	32	TCFC0671		USPS	376.00		
310-00-6190.000	Postage & Shipping	5/2/2017	32	TCFC0671		USPS	42.00		
310-00-6190.000	Postage & Shipping	7/5/2017	32	TCFC0671		USPS	245.00		
310-00-6190.000	Postage & Shipping	7/5/2017	32	TCFC0671		USPS	94.00		
310-00-6190.000	Postage & Shipping	8/31/2017	32	TCFC0671		USPS	142.00		
310-00-6190.000	Postage & Shipping	9/30/2017	32	TCFC0671		USPS	201.39		
<b>310-00-6195.000</b>	<b>Printing &amp; Stationary</b>						560.03		560.03
310-00-6195.000	Printing & Stationary	3/28/2017	20	CONT002	U21391	Statement paper for CWC	459.40		
310-00-6195.000	Printing & Stationary	6/22/2017	20	SAGE001	C0135898	CWC Check Stock	100.63		
<b>310-00-6407.000</b>	<b>Utilities</b>						6,974.28		6,974.28
310-00-6407.000	Utilities	1/1/2017	20	CENT001	4356491882	CWC Phones for Treatment plant	46.71		
310-00-6407.000	Utilities	1/17/2017	20	ROCK004	32110182/1	Community Water Treatment Plant	521.48		
310-00-6407.000	Utilities	2/17/2017	20	ROCK004	32110182/1	CWC Treatment Plant	863.51		
310-00-6407.000	Utilities	2/17/2017	20	CENT001	4356491882	CWC phones	46.71		
310-00-6407.000	Utilities	3/4/2017	20	CENT001	4356491882	CWC Phones	46.71		
310-00-6407.000	Utilities	3/17/2017	20	ROCK004	32110182/1	Community Water	815.65		
310-00-6407.000	Utilities	4/7/2017	20	CENT001	4356491882	CWC Phones	46.95		
310-00-6407.000	Utilities	4/26/2017	20	ROCK004	32110182/1	Community Water Treatment Plant	814.90		
310-00-6407.000	Utilities	5/31/2017	20	CENT001	4356491882	CWC Phones	46.95		
310-00-6407.000	Utilities	5/31/2017	20	ROCK004	32110182/1	CWC Power	856.20		
310-00-6407.000	Utilities	6/7/2017	20	CENT001	4356491882	CWC Phone	47.71		
310-00-6407.000	Utilities	6/27/2017	20	ROCK004	32110182/1	CWC Power	693.53		
310-00-6407.000	Utilities	7/19/2017	20	ROCK004	32110182/1	CWC Water Treatment Plant	638.95		
310-00-6407.000	Utilities	7/19/2017	20	CENT001	4356491882	CWC phone	42.84		
310-00-6407.000	Utilities	8/15/2017	20	ROCK004	32110182/1	CWC Treatment Plant	751.59		
310-00-6407.000	Utilities	8/15/2017	20	CENT001	4356491882	CWC phones	48.30		
310-00-6407.000	Utilities	9/9/2017	20	ROCK004	32110182/1	CWC Treatment Plant	592.01		
310-00-6407.000	Utilities	9/28/2017	20	CENT001	4356491882	CWC Phones	53.68		
<b>310-00-6408.000</b>	<b>Repairs &amp; Maintenan</b>						8,778.10		8,778.10
310-00-6408.000	Repairs & Maintenan	5/23/2017	20	IDEL001	100191	Well Repairs	180.00		
310-00-6408.000	Repairs & Maintenan	7/1/2017	20	SUMM001	7	Leak repair in PWV	3,827.40		
310-00-6408.000	Repairs & Maintenan	7/12/2017	20	APPL001	1170471-01	Willow Draw Water Tank	2,600.00		
310-00-6408.000	Repairs & Maintenan	8/23/2017	20	ADVA002	17-110	CWC Tank inspection	1,438.20		

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310-00-5408.000	Repairs & Maintenan	9/27/2017	20	SUMM001	5	Leak Repair in FWV	732.50		
<b>310-00-7055.000</b>	<b>Public Relations</b>								
<b>310-00-7070.000</b>	<b>Consultants</b>						<b>54,641.91</b>		<b>54,641.91</b>
310-00-7070.000	Consultants	3/1/2017	20	SUMM001	8168	Master plan (Bowen Collins)	1,148.50		
310-00-7070.000	Consultants	3/3/2017	20	BOWE001	16847	Fire Flow/Master Plan addendu	5,836.00		
310-00-7070.000	Consultants	4/20/2017	20	LOUG001	7557	CWC	2,132.00		
310-00-7070.000	Consultants	5/31/2017	20	BOWE001	17254	CWC System DDW Loan Projects	3,456.75		
310-00-7070.000	Consultants	5/31/2017	20	BOWE001	17128	CWC Tank Replacement	2,453.00		
310-00-7070.000	Consultants	5/31/2017	20	BOWE001	16955	2017 Water Master Plan	2,716.50		
310-00-7070.000	Consultants	5/31/2017	20	BOWE001	17253	CWC Tank Replacement	2,253.00		
310-00-7070.000	Consultants	6/30/2017	20	BOWE001	17502	CWC Water System DDW Loans	7,065.28		
310-00-7070.000	Consultants	6/30/2017	20	BOWE001	17542	CWC Rate Study Update	3,781.00		
310-00-7070.000	Consultants	7/1/2017	20	BOWE001	17591	CWC Water System DDW Loan	699.50		
310-00-7070.000	Consultants	7/1/2017	20	BOWE001	17582	CWC rate study update	1,852.00		
310-00-7070.000	Consultants	9/5/2017	20	BOWE001	17903	Water System Esasement: Assist.	198.90		
310-00-7070.000	Consultants	9/5/2017	20	BOWE001	17720	CWC Tank Replacement	5,319.75		
310-00-7070.000	Consultants	9/5/2017	20	BOWE001	17900	CWC Rate Study Update	2,535.00		
310-00-7070.000	Consultants	9/5/2017	20	BOWE001	17721	CWC Rate Study Update	2,010.50		
310-00-7070.000	Consultants	9/5/2017	20	BOWE001	17719	Water System Esasement	629.00		
310-00-7070.000	Consultants	9/5/2017	20	BOWE001	17901	CWC Tank Replacement	3,268.25		
310-00-7070.000	Consultants	9/27/2017	20	BOWE001	17902	CWC Water System DDW Loan Proj	5,061.00		
310-00-7070.000	Consultants	9/27/2017	20	BOWE001	17757	CWC Water System DDW Loan Proj	2,226.00		
<b>310-00-7700.000</b>	<b>Audit/Accounting/Ts:</b>						<b>66,041.50</b>		<b>66,041.50</b>
310-00-7710.000	Legal Fees	1/9/2017	20	CLYD001	120626	Community Water	3,175.00		
310-00-7710.000	Legal Fees	2/6/2017	20	CLYD001	121282	CWC matters	1,093.24		
310-00-7710.000	Legal Fees	3/31/2017	20	CLYD001	122395	CWW	5,508.18		
310-00-7710.000	Legal Fees	4/20/2017	20	CLYD001	121897	Community Water Company	4,180.00		
310-00-7710.000	Legal Fees	4/30/2017	20	CLYD001	123030	Community Water	1,466.41		
310-00-7710.000	Legal Fees	5/31/2017	20	CLYD001	123955	CWC Legal Fees	7,792.37		
310-00-7710.000	Legal Fees	6/27/2017	20	CLYD001	124456	CWC	16,846.66		
310-00-7710.000	Legal Fees	7/31/2017	20	CLYD001	125272	CWC	9,757.13		
310-00-7710.000	Legal Fees	8/31/2017	20	CLYD001	125702	Community Water Company	7,215.00		
310-00-7710.000	Legal Fees	9/30/2017	20	CLYD001	126346	CWC	9,007.51		

Report Totals

197,437.95 (190,151.95)

7,286.00 Unadjusted net loss

82,500.00 Add: Nine months' mgmt fees from ASCU  
 75,632.50 Add: CIP-tank replacement  
 44,438.00 Add: CWC payable to TCFC  
 17,155.16 Add: accounts receivable 9/30/17  
 (30,506.00) Less: accounts payable 9/30/17  
 (12,025.61) Less: cash on hand as of 9/30/17  
 184,480.05 Net cash deficit as of 9/30/17