



City of Houston

Evaporative Credits Internal Audit

Utility Customer Service,
Department of Public Works and Engineering



OFFICE OF THE CITY CONTROLLER
CITY OF HOUSTON
TEXAS

ANNISE D. PARKER

October 7, 2004

The Honorable Bill White, Mayor
City of Houston, Texas

SUBJECT: Public Works and Engineering Department – Utility Customer Service
Evaporative Credits Internal Audit (Report No. 04-22)

Dear Mayor White:

In accordance with the City's contract with Jefferson Wells International (JWI), JWI has completed an internal audit of evaporative credits given to the Public Works and Engineering Department's (PW&E) customers from the period August 1, 2002 through October 31, 2003. This engagement was initiated and conducted at the request of PW&E management. The objectives of the engagement were to assess compliance with the Evaporation Credit Ordinance No. 47-129; assess compliance with the Department's policies and procedures related to the credits; validate the supporting documentation for credits paid; and assess risks within the program and suggest opportunities for improvement.

The report, attached for your review, noted several observations and recommendations that would benefit the City as well as the customers. Department management responses are included in the body of the report as well. Draft copies of the matters contained in the report were provided to department officials.

We commend the Department for pursuing this audit and taking immediate steps to implement the recommendations. Also, we appreciate the cooperation extended to the JWI auditors by department personnel during the course of the audit.

Respectfully submitted,

Annise D. Parker
City Controller

xc: City Council Members
Anthony Hall, Chief Administrative Officer
Michael Moore, Chief of Staff, Mayor's Office
Michael S. Marcotte, Director, Public Works and Engineering Department
Judy Gray Johnson, Director, Finance and Administration Department

August 2, 2004

Ms. Annise D. Parker
City Controller
City of Houston
901 Bagby, 8th Floor
Houston, TX 77002

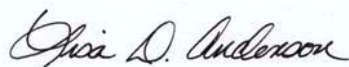
Dear Controller Parker:

We have completed the internal audit of Evaporative Credits given to the Public Works and Engineering Department's customers from the period August 1, 2002 through October 31, 2003, as outlined in our engagement letter dated December 18, 2003, under Contract No. 51783. This report documents our final report and completes the services agreed to be provided by Jefferson Wells International (Jefferson Wells) as described in the engagement letter.

Our observations and recommendations noted during the performance of the procedures, as well as management's responses, are presented in this report. Our procedures, which accomplished the project objectives, were performed through March 5, 2004 and have not been updated since that date. Our observations included in this report are the only matters that came to our attention, based on the procedures performed.

Jefferson Wells is pleased to have assisted the Public Works and Engineering Department (the Department), and we appreciate the cooperation received during this engagement from the Department and the City Controller's Office.

This report is intended solely for the information and use of the City, the Department, and the City Controller's Office and is not intended to be used for any other purpose.



Lisa D. Anderson



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Executive Summary

Background

- § The City's Evaporative Credit Ordinance Sec. 47-129 (Ordinance) was enacted to give credit to those customers whose water intake includes water that evaporates through cooling towers or is used to manufacture a product, and does not discharge such water into the sanitary sewers of the City.
- § Eligible customers receive an EVAP Credit on their monthly utility bills for the difference between the original sanitary sewer charge on the customer's monthly utility bill and a recalculated charge based on sub-meter readings provided by the customer.
- § During the period August 1, 2002 through October 31, 2003, the program was comprised of 837 sub-meter customers with remittance of \$12,732,936 in EVAP Credits.
- § Since the inception of the EVAP Credit program, the City, and ultimately its citizens, has subsidized the administration of this program.

Business Opportunities

Automate – Significant technological advances have occurred since the inception of the program - such as the City's automatic meter reading of its water meters. As the City already automatically reads water meters at the EVAP customer locations, the City could automate the reading of the sub-meters as well. This would benefit the City as well as the EVAP customers.



Executive Summary (continued)

Benefit to the City:

- Š The electronic sub-meter read information would be downloaded into the Utility mainframe where the EVAP credit could be automatically calculated and included in the customer's Utility Bill,
- Š Reduction of City costs incurred to calculate, process, and research the EVAP Credits,
- Š Reduction of the costs to maintain and store the EVAP credit files as the data would be stored electronically,
- Š Potential elimination of erroneous or questionable reads, and
- Š Reduction of calculation errors.

Benefit to the EVAP Credit customers:

- Š Eliminate sub-meter monitoring costs, including the completion, submission and correction of Read Sheets,
- Š Eliminate the loss of credits due to failure to submit monthly Read Sheet, and
- Š Reduction of credit errors.

Service Charge – Based upon a rough estimate of the percentage of time devoted to the administration of the EVAP Credit Program by City personnel including salary, benefits, and vehicle costs used for site visits, this program costs the City at a minimum \$200,000 per year. Other identifiable costs that have not been quantified include computers, and related support, paper products, telephones, FAX machines, third-party record storage, postage, and salary/benefits for the accounting personnel that make entries for the manually calculated EVAP Credits. The City should consider passing these costs on to the customers that are benefiting from this program as an annual fee per sub-meter.



Project Scope and Objectives

Scope

- Š This internal audit included reviewing every EVAP Credit paid during the period August 1, 2002 through October 31, 2003.

Objectives

The project objectives were to:

- Š Assess compliance with the Evaporation Credit Ordinance No. 47-129,
- Š Assess compliance with the Department's policies and procedures related to the credit,
- Š Validate the supporting documentation for credits paid, and
- Š Assess risks within the program and suggest opportunities for improvement.



Procedures Performed

- Š Conducted a kick-off meeting and obtained background information.
- Š Developed an understanding of the evaporation credit ordinance, documentation flow between the customer and the Department, and current policies and processes to support compliance with the Ordinance through a review of documents and short discussions with personnel responsible for obtaining and processing the evaporation credits to further understand the process and potential issues.
- Š Obtained a listing from the Department identifying the population of accounts receiving evaporation credits during the internal audit period.
- Š Reviewed appropriate files for each account on the listing obtained above and confirmed:
 - Evidence of certified meter calibration performed at least annually by a licensed plumber,
 - Evidence of customer submitted readings for all readings entered into the system,
 - Evidence that credits were not processed for periods in excess of two months,
 - Changes in meter numbers were supported with termination readings of the old meter,
 - Support for any adjustments, and
 - Evidence of review and approvals pursuant to the Department's written policies and procedures.



Procedures Performed (continued)

- Š For each monthly reading, recomputed, and documented the evaporative credit - identifying any recovery opportunities,
- Š Reviewed the credit history reports by account for unusual amounts,
- Š Assessed compliance with the Evaporation Credit Ordinance No. 47-129,
- Š Assessed compliance with the Department's policies and procedures related to the credit,
- Š Conducted other inquiries or analysis to further analyze the existing control environment and identified opportunities to strengthen controls,
- Š Created a support file needed for the Department to recover credit overpayments, and
- Š Summarized test results, observations and recommendations in this internal audit report.



Observations, Recommendations, and Management's Responses

Ref. #	Observation	Recommendation	Management's Response																																																						
1)	<p><u>EVAP Program Administrative Costs:</u> The City's cost to administer this program exceeds \$200,000 per year. The computation below considers the salary, benefits, and vehicle costs for the seven program personnel:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">% of Time</th> <th style="text-align: right;">Bi-weekly with Benefits</th> <th style="text-align: right;">Annual Gross Cost</th> <th style="text-align: center;">Vehicle Costs</th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">1</td> <td style="text-align: right;">3,705.40</td> <td style="text-align: right;">964</td> <td style="text-align: center;">N/A</td> <td style="text-align: right;">964</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">33</td> <td style="text-align: right;">3,371.48</td> <td style="text-align: right;">28,927</td> <td style="text-align: center;">N/A</td> <td style="text-align: right;">28,927</td> </tr> <tr> <td style="text-align: center;">3</td> <td style="text-align: center;">75</td> <td style="text-align: right;">1,926.15</td> <td style="text-align: right;">37,560</td> <td style="text-align: center;">N/A</td> <td style="text-align: right;">37,560</td> </tr> <tr> <td style="text-align: center;">4</td> <td style="text-align: center;">100</td> <td style="text-align: right;">1,464.95</td> <td style="text-align: right;">38,089</td> <td style="text-align: center;">N/A</td> <td style="text-align: right;">38,089</td> </tr> <tr> <td style="text-align: center;">5</td> <td style="text-align: center;">67</td> <td style="text-align: right;">1,510.81</td> <td style="text-align: right;">26,319</td> <td style="text-align: right;">6,968</td> <td style="text-align: right;">33,287</td> </tr> <tr> <td style="text-align: center;">6</td> <td style="text-align: center;">75</td> <td style="text-align: right;">1,446.55</td> <td style="text-align: right;">28,208</td> <td style="text-align: right;">7,800</td> <td style="text-align: right;">36,008</td> </tr> <tr> <td style="text-align: center;">7</td> <td style="text-align: center;">47</td> <td style="text-align: right;">1,507.95</td> <td style="text-align: right;">18,427</td> <td style="text-align: right;">4,888</td> <td style="text-align: right;">23,315</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">198,150</td> </tr> </tbody> </table> <p>Other identifiable program costs in addition to the above costs include: computers and computer support, paper products, telephones, fax machines, third-party record storage, postage, and the salary/benefits for the accounting personnel that book the credits that have been manually calculated.</p>		% of Time	Bi-weekly with Benefits	Annual Gross Cost	Vehicle Costs	Total	1	1	3,705.40	964	N/A	964	2	33	3,371.48	28,927	N/A	28,927	3	75	1,926.15	37,560	N/A	37,560	4	100	1,464.95	38,089	N/A	38,089	5	67	1,510.81	26,319	6,968	33,287	6	75	1,446.55	28,208	7,800	36,008	7	47	1,507.95	18,427	4,888	23,315						198,150	<p>As provided by the program, customers should not have to pay for the sanitary sewer charges related to water intake that is not discharged into the City's sanitary sewer. However, the City should not have to subsidize the program.</p> <p>Annually, we recommend the Department perform a program cost analysis and recover program administration costs by charging program participants an annual fee per sub-meter.</p> <p>Note: If the City automates this process, the program costs will drastically decrease. However, the City should still recover any remaining program costs from the program participants.</p>	<p>We concur with the recommendation. We will seek relevant revisions to the existing ordinance this fiscal year. Once the ordinance is revised, we will complete programming changes to accommodate the new process, while allowing adequate time for customers to retrofit or replace their existing sub-meters.</p> <p>In determining the initial annual costs for participation, we anticipate analyzing program administration costs as well as the average annual maintenance costs for sub-meters types to assure full cost recovery. Thereafter, the annual fee should be reviewed periodically and adjusted to assure that all costs to the City are recovered.</p>
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Observations, Recommendations, and Management's Responses

<i>Ref. #</i>	<i>Observation</i>	<i>Recommendation</i>	<i>Management's Response</i>
2)	<p><u>Ordinance Non-Compliance – Calibration Reports:</u> As stated in the Ordinance, a customer participating in the EVAP program is obligated “to test such meter at least once every twelve (12) months and provide the City by certified mail a certificate reporting the results of the tests, which shall include:</p> <p>(1) A determination of the accuracy of the meter, and</p> <p>(2) A determination that water passing through the meter is not discharged into the sanitary sewers of the City.</p> <p>Such testing shall be conducted by a licensed plumber, and both the customer and the licensed plumber must sign the certificate of test results. The form for the certificate shall be prescribed by the utility official.”</p>	<p>The Department sent out a letter, dated September 28, 2003, to its EVAP credit customers informing of them of the Ordinance requirements related to the Calibration Certifications. This letter included a revised calibration documentation that is now required to be completed and returned to the Department. We reviewed this revised calibration documentation noting that it required the elements needed to be in compliance with the Calibration Certifications, such as the name of Plumbing Company and Plumber’s License number, Company Certification, and Percent of Accuracy. However, the Department continues to accept Calibration tests that have not been conducted by a licensed plumber.</p> <p>The Department should consider sending its EVAP Program participants a letter informing them that future Calibration Certifications will no longer be accepted unless the calibration testing has been performed by a licensed plumber as required by the Ordinance.</p>	<p>Last year’s efforts to enforce the requirement that a licensed plumber conduct the annual calibrations was abandoned due to industry and departmental concerns. Further investigation revealed that the requirement had not been historically enforced as plumbers’ qualifications did not necessarily qualify them to conduct such calibrations. In effect, the result of enforcement was that meter specialists were forced to hire an overseeing plumber, which added costs for the customers without necessarily adding value. Further research is needed to determine what groups could best provide this service; however, some level of pre-qualification should be developed to assure standardization of the process if it continues to be necessary.</p> <p>It is important to note that automation of the process would eliminate the need for annual calibration by the customer. Once installed, the meter would become the property of the City of Houston, thus the responsibility for maintenance and calibration would rest with the City.</p>



Observations, Recommendations, and Management's Responses

<i>Ref. # (cont.)</i>	<i>Observation</i>	<i>Recommendation</i>	<i>Management's Response</i>
2)	<p>During our testing of the Calibration Certifications, we noted the following issues of non-compliance:</p> <ul style="list-style-type: none"> a) The City accepted Calibration Certifications that had not been signed by the customer and/or a licensed plumber. b) The City accepted Calibration tests that were not conducted by licensed plumbers. c) The City does not require Calibration Certifications to be sent by certified mail. d) Late submissions of Calibration Certifications were accepted with no penalty to the customer, and e) The Department's form did not include key Ordinance elements such as plumber's license number and tolerance levels. 	<p>We concur with the Department that the submission of the Calibration Certifications by certified mail is an unnecessary burden to its customers. The Department requires these submissions to be faxed.</p> <p>The Department should also consider including in its Calibration Certification the request for meter replacement information.</p> <p>Note: See Ordinance Change Considerations, which could eliminate the requirement for Calibration Certifications.</p>	(See previous page)



Observations, Recommendations, and Management's Responses

Ref. #	Observation	Recommendation	Management's Response
3)	<p><u>Ordinance Non-Compliance – Read Sheets:</u> As stated in the Ordinance, “Such monthly readings shall be furnished on forms provided by the utility official and sworn to as correct by the person taking the reading.”</p> <p>We noted that the Department is not enforcing the submission of the Read Sheet on a monthly basis. Rather, the Department has an internal policy that allows for the “bridging” of one month if a Read Sheet is not submitted. We noted that the Department remitted credits during the internal audit period totaling \$716,156 by bridging Read Sheets.</p>	<p>As bridging is not an element of the Ordinance, we recommend that the Department only give credits if the customer submits a Read Sheet on a monthly basis.</p> <p>The wording related to the Read Sheets in the Ordinance should be clarified to specify when the Read Sheet is required to be submitted and that the credit related to a Read Sheet that is not submitted within the required timeframe will not be granted. When a Read Sheet is late, the ending read will be used as the beginning read on the next month’s Read Sheet. When a Read Sheet is missed, the ending read from the next Read Sheet submitted will become the beginning read for the next month.</p> <p>Note: If the City automates the sub-meter reading, these issues should be eliminated as the customer will no longer be required to submit Read Sheets.</p>	<p>The ordinance specifies that the city “<i>will accept monthly readings from such meter taken and provided to the city by such person or his duly authorized agent</i>”. The decision to bridge monthly readings was based upon the premise that the missing month’s consumption could be computed by the current reads from the prior and post months. This maintained the spirit of the requirement and allowed monthly consumption to be reviewed for analysis purposes. This issue will be clarified either by the automation of the program or with changes to the existing ordinance.</p>



Observations, Recommendations, and Management's Responses

Ref. #	Observation	Recommendation	Management's Response
4)	<p><u>Non-Compliance with Departmental Procedures:</u></p> <p>The Department has developed written policies and procedures for the EVAP Credit program, including:</p> <ul style="list-style-type: none"> - instructions for working a credit, - illustrations of program screens that are used, - set-up and re-certification, and - sub-meter exchange and submission for credit approval. <p>The Department's procedures specify "If the adjustment will be for three or more months, it cannot be processed without prior approval from a Division Manager or higher." Our testing identified approximately 90 instances, totaling \$161,339, in adjustments for periods over two months with no evidence of approval.</p> <p>See Exhibit A – Summary Calculation Log</p>	<p>The Department has reorganized since the internal audit period and has different personnel administering the program. Additionally, the Department has issued EVAP Credit procedure clarifications, including notification that failure to follow these procedures may result in disciplinary action.</p> <p>We recommend the City automate the process (see also recommendation regarding automating monthly reads) to enable integration of controls around processing adjustments. Until such automation can be accomplished, the Department should consider performing quality reviews of the credits. The quality reviews could test a certain percentage of credits with the percentage adjusted based on the review results. This would allow the Department to assess procedural compliance as well as provide an objective means of performance evaluation and work quality accountability.</p>	<p>As noted, the section of UCS processing these credits has been completely reorganized. Only one person remains who was in the section when the adjustments in question occurred and that employee has never been directly involved in the credit processing.</p> <p>We will implement the quality review process suggested while we explore/pursue automation of the process.</p>



Observations, Recommendations and Management's Responses

<i>Ref. #</i>	<i>Observation</i>	<i>Recommendation</i>	<i>Management's Response</i>
5)	<p><u>EVAP Program Calculation Errors</u> We noted the following type of errors during the internal audit:</p> <ul style="list-style-type: none"> - Credits for periods not covered by a calibration certification, - Credits denied in error, - Wrong rates used in manual calculations, - Data entry errors, and - Read Sheet errors. <p>See Exhibit A – Summary Calculation Log</p>	<p>See the recommendations above for Non-compliance with Department Procedures.</p> <p>Note: If the City automates the meter reads and this process, calculations would be performed automatically, which should eliminate the calculation errors noted as well as save program administration costs.</p>	<p>See the COH Response to #4. The employee primarily responsible for the credit computations was relocated and an additional level of management has been inserted into the review process. Before employee changes were made, adjustments were often delayed necessitating manual money change requests. Manual adjustments are more vulnerable to errors and should be minimized. The section is now more consistently current with processing.</p> <p>Automation would eliminate the majority of the need for any manual processing of these credits.</p>



Observations, Recommendations, and Management's Responses

Ref. #	Observation	Recommendation	Management's Response
6)	<p>Missing Files:</p> <p>During the performance of this internal audit, we noted that the customer files were in need of organization, which impeded the efficiency of this review. Issues noted include:</p> <ul style="list-style-type: none"> - Misfiled EVAP documentation - Missing EVAP documents - Inconsistencies in filing methods – ie: the monthly Read Sheet and supporting documents are filed by account number and the calibration certifications are filed by address. <p>There were 62 files with missing documents needed to support \$294,261 in credits given. Had we been able to review these missing documents, we may have been able to identify additional credit errors.</p> <p>See Exhibit A – Summary Calculation Log</p>	<p>The Department should re-emphasis the need to keep its files organized. The Department might consider consolidating the customer's read sheet documentation and the calibration certifications to improve the efficiency of researching its files.</p> <p>We understand that the Department has located some of the missing documents that were not available to us during this internal audit. The Department's review of these documents may identify additional credit errors.</p> <p>Note: If the City automates this process, these problems should be eliminated as the data would be stored electronically.</p>	<p>The missing documents are still being researched and some located. All documentation for the processed credits is now being scanned and stored on CDs each month. This allows the original documents to be stored in a more secure place and eliminates the need to use them for research.</p> <p>We agree that automation would eliminate the great majority of submitted documents and the problems associated with their handling and retention.</p>



Observations, Recommendations, and Management's Responses

<i>Ref. #</i>	<i>Observation</i>	<i>Recommendation</i>	<i>Management's Response</i>
7)	<p><u>Lack of Audit Trail:</u> During our review, we encountered problems verifying calculations due to poor documentation trails. For example, there were instances where no audit trail existed to support disallowance of credits and discrepancies between the City's calculation and data on a customer's read sheet.</p> <p>See Exhibit A – Summary Calculation Log</p>	<p>Even if the City automates this process, there will be instances where manual intervention and customer contact must be made, which should be fully documented. The City should fully document reasons for manually overriding the system, disallowing a credit, entering data contrary to customer's reads and all exchanges with customers within the TR screen. As the City limits the amount of history that can be viewed in the TR screen, a hard copy of the TR screen should be printed and filed in the account folder for ease of reference.</p>	<p>We concur with the issues noted regarding audit trails. As noted earlier, all documentation is now being scanned for secure retention. Historical entries on the TR screen are available on microfilm for use in investigations.</p>
8)	<p><u>Customer Documentation Errors:</u> During our review, we noted instances when the documents submitted to the City had errors that required the City to send letters, and follow-up. There were occurrences of this cycle being repeated several times for one read sheet, at no cost to the customer.</p>	<p>We recommend the City automate the meter reads which should eliminate these problems, as the customer would no longer be required to submit read sheets or calibration certifications.</p>	<p>We concur with the recommendation. The use of customer submitted read sheets and manual adjustment calculations are more vulnerable to error. The automation of this system would eliminate the necessity of customer submitted data and the vast majority of manual adjustments.</p>



Ordinance Change Considerations

- § The Ordinance already requires that EVAP customers pay the costs of installing a sub-meter. Automated reading of sub-meters would require some sub-meters to be replaced by City approved meters, including remote reading devices. In addition, some of the existing sub-meters may be able to be retro-fitted with remote reading devices.
- § The EVAP customers would no longer be required to submit monthly Read Sheets as this would be automatically performed by the City.
- § Although the automation will greatly reduce the EVAP program costs to the City, it will not eliminate all program administration costs. The Ordinance should include an annual fee per sub-meter based on the actual costs to the City to administer this program. The wording in the Ordinance should be written to enable the City to increase or decrease the annual fee without requiring an Ordinance amendment.
- § The sub-meters should be owned by the City. This would give the City more control to monitor the sub-meters for tampering, and control over needed repairs.
- § The EVAP customers should no longer be required to perform and submit yearly calibration certifications. The City should be able to generate sub-meter exception reports that would identify reads that appear outside of the normal range, and require further investigation by field inspectors. Any repairs required to be made would be charged to the respective EVAP customers.

Account Number	Credits Issued	JWI's Recalculation	Credit Difference	m	r	1	2	3	4	5	6
03411215204	\$ 2,292.80	\$ 2,292.80	\$ -								
03440770149	1,961.96	1,875.72	86.24						86.24		
03452100103	6,878.48	5,658.84	1,219.64	1,219.68						(0.04)	
04032224108	6,945.84	6,945.84	-								
04360570184	684.61	257.88	426.73			439.01		(12.28)			
04441430171	2,921.14	2,919.57	1.57						1.57		
07823400200	5,247.00	4,272.84	974.16	974.16							
07825300212	898.92	898.92	-								
12220800164	982.08	906.84	75.24			75.24					
12221240108	46,332.00	46,332.00	-								
12231315118	48,193.20	48,193.20	-								
12233586123	57,388.32	57,388.32	-								
12235610115	4,831.20	4,831.20	-								
12361611124	15,698.24	14,791.30	906.94			812.15		(812.15)	(208.12)	1,115.06	
14080411125	1,568.16	1,053.36	514.80			566.28		(51.48)			
14240225110	3,809.39	3,478.31	331.08						331.08		
14240235108	3,423.05	3,423.05	-								
14338662118	307.00	307.00	-								
17104336108	2,855.16	2,855.16	-								
17119912106	6,191.82	6,004.92	186.90						186.90		
17182015103	4,715.52	4,715.52	-								
17182035101	4,340.98	4,340.98	-								
17183095105	2,980.97	2,980.97	-								
17183100100	5,470.74	5,470.74	-								
17183140106	4,436.15	4,436.15	-								
17300850208	3,089.05	2,649.41	439.64			396.03			43.61		
17306500125	2,170.49	2,007.78	162.71			162.71					
17325630162	957.84	1,059.15	(101.31)		(39.91)			(61.40)			
17325800145	1,304.75	1,620.96	(316.21)								(316.21)
17334571111	23,177.88	23,177.88	-								
18133026143	5,239.08	5,437.08	(198.00)					(198.00)			
18139845108	2,871.00	2,871.00	-								
18139873103	5,211.36	-	5,211.36	5,211.36							
18139874104	1,599.84	1,599.84	-								
18542980115	14,925.24	14,925.24	-								
18602620201	20,097.00	20,097.00	-								
19016455129	15,649.92	15,649.92	-								
19016963109	15,348.96	15,348.96	-								
19028969124	7,060.68	7,060.68	-								
19039644140	23,799.60	23,799.60	-								
19116300203	-	-	-								
19116300206	822.01	924.07	(102.06)					(141.22)	39.16		
19137427113	5,864.76	6,110.28	(245.52)					(245.52)			
19137500109	22,330.44	22,330.44	-								
19151125125	1,080.64	1,123.62	(42.98)					(42.98)			
19151620158	168.85	168.85	-								
19268447122	3,144.24	3,144.24	-								
19269900100	16,556.76	16,552.80	3.96							3.96	

Account Number	Credits Issued	JWI's Recalculation	Credit Difference	m	r	1	2	3	4	5	6
19270200117	4,608.07	1,636.31	2,971.76			2,971.76					
19306525106	14,620.32	14,620.32	-								
19306526134	7,108.20	7,108.20	-								
19359265147	761.36	761.36	-								
19460040127	21,799.80	19,269.36	2,530.44							2,530.44	
19460049103	42,241.32	39,718.80	2,522.52			2,522.52					
19460049104	3,496.68	3,496.68	-								
19460335103	19,110.96	19,110.96	-								
19471458116	7,749.72	7,678.44	71.28							71.28	
19472200122	2,760.12	1,892.88	867.24	867.24							
19500700110	526.71	497.34	29.37						29.37		
19581340108	3,480.37	3,125.26	355.11						355.11		
19581360106	1,762.18	402.17	1,360.01							1,360.01	
19581480105	4,865.95	4,865.95	-								
19581801118	5,231.16	5,231.16	-								
19582261138	1,172.16	1,172.16	-								
19582281148	403.92	403.92	-								
19582281149	336.60	336.60	-								
19591690107	874.95	874.95	-								
19592100101	55.26	55.26	-								
19592100102	4,018.63	4,018.63	-								
19622540113	635.49	128.94	506.55			89.03	417.52				
20136042159	546.48	546.48	-								
20137524157	1,085.04	526.68	558.36			558.36					
20137752129	558.36	558.36	-								
20137809111	435.60	435.60	-								
20137980138	1,069.20	1,069.20	-								
20199470106	11,990.88	11,990.88	-								
20223850121	5,292.68	3,763.82	1,528.86			1,528.86					
20225433131	4,763.88	4,803.48	(39.60)							(39.60)	
20229927104	8,003.16	8,003.16	-								
20272151142	49,184.47	49,184.47	-								
20275677137	17,606.16	17,606.16	-								
20300126154	239.46	239.46	-								
20308641101	13,808.52	10,862.28	2,946.24			2,946.24					
20313270110	4,030.91	4,043.19	(12.28)					(12.28)			
20315000170	205.69	49.12	156.57			156.57					
20315080184	276.30	58.33	217.97			217.97					
20316560110	6,161.76	6,161.76	-								
20340050115	2,020.06	2,020.06	-								
20340070113	635.49	374.54	260.95			273.23				(12.28)	
20340100110	2,198.12	2,032.34	165.78			165.78					
20340130118	1,221.86	1,221.86	-								
20348232128	1,083.71	1,083.71	-								
20361270116	1,292.47	1,292.47	-								
20364210108	6,354.90	6,354.90	-								
20365318107	9,551.52	7,385.40	2,166.12			2,482.92		(316.80)			
20365318108	792.00	792.00	-								

Account Number	Credits Issued	JWI's Recalculation	Credit Difference	m	r	1	2	3	4	5	6
20366400111	4,597.56	4,597.56	-								
20366770127	6,115.44	589.44	5,526.00	5,526.00							
20378387117	8,407.08	8,407.08	-								
20378387118	2,475.00	2,475.00	-								
20421241160	25,948.95	24,734.99	1,213.96						1,213.96		
20432594128	5,718.24	5,718.24	-								
20432596120	10,426.68	10,426.68	-								
21301281144	1,449.04	27.63	1,421.41	58.33		1,363.08					
21313825116	285.51	291.65	(6.14)					(6.14)			
21313825117	42.98	42.98	-								
21372383110	8,165.52	8,165.52	-								
21387644179	546.48	546.48	-								
22248500120	1,099.20	650.84	448.36			242.53		(52.19)	95.31	162.71	
22253128141	1,439.83	1,439.83	-								
23023818114	4,843.08	4,843.08	-								
23061453107	90,996.84	90,996.84	-								
24054235140	4,200.27	5,239.14	(1,038.87)					(1,038.87)			
24149360103	4,945.77	5,415.48	(469.71)					(469.71)			
24298520136	10,289.26	10,289.26	-								
25156161107	166.32	166.32	-								
25177020112	1,580.35	1,507.37	72.98						72.98		
25212985127	603.46	574.09	29.37						29.37		
25345940136	184.20	190.34	(6.14)							(6.14)	
25400667118	3,678.84	2,732.40	946.44			946.44					
25582610108	536.81	214.90	321.91			321.91					
25583080105	749.08	749.08	-								
25614930100	8,034.84	8,034.84	-								
25650430113	6,831.00	6,379.56	451.44	451.44							
25650541104	4,656.96	4,886.64	(229.68)					(229.68)			
25656860108	534.60	534.60	-								
25704050108	7,805.16	7,805.16	-								
26469050102	1,591.92	1,591.92	-								
26700560106	1,019.24	1,031.52	(12.28)					(12.28)			
26703100105	693.82	770.57	(76.75)			162.71		(239.46)			
26703200106	1,219.68	1,338.48	(118.80)			308.88		(427.68)			
26703350102	165.78	122.80	42.98			49.12		(6.14)			
26703355107	457.43	518.83	(61.40)			125.87		(187.27)			
26703784107	607.86	610.93	(3.07)					(3.07)			
26703792104	392.96	445.15	(52.19)			110.52		(162.71)			
26703800101	767.50	788.99	(21.49)			313.14				(334.63)	
26703850129	472.78	589.44	(116.66)			224.11		(12.28)		(328.49)	
26703901103	346.91	417.52	(70.61)			156.57		(3.07)		(224.11)	
26704000103	792.06	825.83	(33.77)			260.95				(294.72)	
27180800108	8,811.00	8,811.00	-								
27189690113	3,524.40	3,203.64	320.76			320.76					
27209820111	6,965.64	6,965.64	-								
27220146121	3,168.00	3,168.00	-								
27220146122	6,066.72	5,116.32	950.40			950.40					

Account Number	Credits Issued	JWI's Recalculation	Credit Difference	m	r	1	2	3	4	5	6
27225400114	291.65	291.65	-								
27458977128	2,962.08	1,754.28	1,207.80		1,207.80						
27503423135	2,256.45	2,256.45	-								
27505216139	475.85	475.85	-								
27570651108	10,684.08	10,684.08	-								
29093330112	554.40	554.40	-								
31121711181	1,209.58	819.69	389.89			392.96				(3.07)	
31381325118	685.08	807.84	(122.76)							(122.76)	
32410950110	30,068.28	30,068.28	-								
32443680104	376.20	780.12	(403.92)							(403.92)	
32701080203	4,205.52	4,205.52	-								
32764200205	2,878.92	1,972.08	906.84			906.84					
32767421128	5,144.04	5,979.60	(835.56)							(835.56)	
32808090140	9,991.08	9,991.08	-								
33327454127	982.40	982.40	-								
34010170106	5,794.88	5,794.88	-								
34010190104	16,739.88	16,739.88	-								
34154461155	24,488.94	24,488.94	-								
36227630155	-	-	-								
36364011123	1,263.24	1,263.24	-								
37012370126	967.05	782.85	184.20							184.20	
38088322129	1,013.76	1,013.76	-								
38160175155	696.96	495.00	201.96							201.96	
39231420107	4,474.80	4,474.80	-								
43010011104	5,623.20	5,623.20	-								
43010138118	1,972.08	1,972.08	-								
43010138119	1,306.80	1,306.80	-								
43010250129	6,911.07	6,855.31	55.76						55.76		
43010449123	5,492.52	5,492.52	-								
43010508104	3,128.40	3,144.24	(15.84)							(15.84)	
43010509125	2,574.00	2,574.00	-								
43010509126	9,416.88	3,342.24	6,074.64			6,074.64					
43010647122	12,489.84	12,489.84	-								
43010652128	863.28	-	863.28	863.28							
43010653103	5,643.00	5,643.00	-								
43010804100	19,087.20	19,087.20	-								
43010961104	14,640.12	14,640.12	-								
43011020118	14,806.44	14,806.44	-								
43011046114	6,403.32	2,609.64	3,793.68			3,793.68					
43011048114	8,232.84	5,480.64	2,752.20	2,752.20							
43011115104	19,380.24	16,782.48	2,597.76			455.40		(1,049.40)		3,191.76	
43011168101	715.31	721.45	(6.14)							(6.14)	
43011475100	2,577.96	2,332.44	245.52	39.60		205.92					
43011509101	4,466.85	4,466.85	-								
43011548133	50,545.44	50,545.44	-								
43011712107	12,703.68	11,491.92	1,211.76	1,211.76							
43011726110	4,193.64	4,193.64	-								
43011741113	7,329.96	5,005.44	2,324.52			2,324.52					

Account Number	Credits Issued	JWI's Recalculation	Credit Difference	m	r	1	2	3	4	5	6
43011796102	11,903.76	10,311.84	1,591.92			1,591.92					
43011815101	6,747.84	6,747.84	-								
43011874117	5,908.32	6,023.16	(114.84)					(114.84)			
43011876151	6,530.04	6,530.04	-								
43011894105	8,906.04	8,906.04	-								
43011921120	5,369.43	5,249.70	119.73			119.73					
43011946109	8,339.76	8,339.76	-								
43011946110	7,013.16	7,013.16	-								
43011951116	9,955.44	9,492.12	463.32			534.60				(71.28)	
43012027102	-	-	-								
43012029104	92,287.80	92,287.80	-								
43012062104	77,374.44	77,374.44	-								
43012063116	39,940.56	39,940.56	-								
43012160105	8,217.00	8,217.00	-								
43012161115	7,904.16	6,015.24	1,888.92			1,888.92					
43012214102	42,740.28	42,740.28	-								
43012255100	84,680.64	84,680.64	-								
43012269105	7,900.20	7,900.20	-								
43012411102	15,289.56	13,388.76	1,900.80			2,142.36				(241.56)	
43012418119	39,893.04	39,893.04	-								
43012475123	10,078.20	10,078.20	-								
43012607113	7,005.24	7,005.24	-								
43012657118	21,075.12	21,075.12	-								
43012660111	7,777.52	7,777.52	-								
43012741102	33,858.00	33,858.00	-								
43012778109	5,532.12	6,399.36	(867.24)					(867.24)			
43012808114	28,278.36	28,278.36	-								
43012951104	5,250.96	5,250.96	-								
43013213101	8,664.48	8,664.48	-								
43013256100	76,614.12	76,614.12	-								
43013339119	16,236.00	16,236.00	-								
43013384107	5,389.56	2,209.68	3,179.88			3,179.88					
43013576114	3,975.84	3,975.84	-								
43013648106	75.24	75.24	-								
43013904110	6,124.65	6,511.47	(386.82)							(386.82)	
43013973116	6,569.64	6,569.64	-								
43013975103	5,258.88	5,258.88	-								
43014090122	11,547.36	11,547.36	-								
43014095102	1,504.30	1,504.30	-								
43014175105	1,120.68	1,120.68	-								
43014337104	37,552.68	25,217.28	12,335.40			12,335.40					
43014445100	13,844.16	13,844.16	-								
43014478104	7,175.52	7,175.52	-								
43014563109	21,712.68	21,712.68	-								
43014837129	36,443.88	36,443.88	-								
43015099107	6,593.40	5,571.72	1,021.68	986.04		1,330.56		(1,294.92)			
43015101130	11,713.68	11,713.68	-								
43015136111	11,824.56	11,824.56	-								

Account Number	Credits Issued	JWI's Recalculation	Credit Difference	m	r	1	2	3	4	5	6
43015137101	14,002.56	14,002.56	-								
43015194112	4,106.52	4,106.52	-								
43015236103	3,183.84	3,183.84	-								
43015237100	567.95	567.95	-								
43015295103	9,207.00	9,207.00	-								
43015296105	3,536.28	3,579.84	(43.56)					(43.56)			
43015299118	38,031.84	38,031.84	-								
43015510133	6,189.48	6,189.48	-								
43015550117	6,775.56	6,775.56	-								
43015679102	12,969.00	12,969.00	-								
43015777124	10,161.36	10,161.36	-								
43015866102	6,945.84	6,945.84	-								
43015928112	4,122.36	3,488.76	633.60	261.36		102.96				269.28	
43015996100	1,116.72	1,116.72	-								
43016074125	2,997.72	2,997.72	-								
43016171112	2,031.48	2,031.48	-								
43016199120	3,773.88	3,773.88	-								
43016517104	13,095.94	13,095.94	-								
43016572116	14,394.60	14,394.60	-								
43016644101	2,673.00	2,827.44	(154.44)					(154.44)			
43016740131	5,856.84	5,856.84	-								
43017056117	7,603.20	7,603.20	-								
43017124132	3,643.20	3,643.20	-								
43017461103	2,756.16	2,756.16	-								
43017506104	5,037.12	5,136.12	(99.00)					(75.24)		(23.76)	
43017537102	3,655.08	4,106.52	(451.44)					(451.44)			
43017555108	22,480.92	22,480.92	-								
43017559101	1,587.96	1,124.64	463.32	7.92		455.40					
43017694104	10,775.16	10,775.16	-								
43017705115	11,654.28	11,222.64	431.64			431.64					
43018005111	6,902.28	6,902.28	-								
43018047105	9,785.16	9,785.16	-								
43018069117	4,957.92	4,957.92	-								
43018080127	15,767.52	15,767.52	-								
43018318102	1,599.84	-	1,599.84	1,599.84							
43018318103	190.08	190.08	-								
43018521142	1,835.86	1,835.86	-								
43018522110	1,568.16	1,568.16	-								
43018522111	2,003.76	2,003.76	-								
43018684119	7,036.92	6,569.64	467.28	467.28							
43018708106	12,782.88	12,782.88	-								
43018708107	4,981.68	4,981.68	-								
43018936116	30,539.52	30,539.52	-								
43019168118	7,310.16	7,310.16	-								
43019276102	16,548.84	12,355.20	4,193.64	4,193.64							
43019303118	58,509.00	58,509.00	-								
43019849115	4,565.88	-	4,565.88	4,565.88							
43019849116	4,573.80	4,573.80	-								

Account Number	Credits Issued	JWI's Recalculation	Credit Difference	m	r	1	2	3	4	5	6
43021092104	19,796.04	9,729.72	10,066.32	10,066.32							
43021569107	70,686.00	70,686.00	-								
43021578118	4,221.36	4,221.36	-								
43021580108	5,563.80	5,563.80	-								
43021857109	22,199.76	29,482.20	(7,282.44)					(7,282.44)			
43021993125	29,711.65	29,711.65	-								
43022272110	2,265.12	2,265.12	-								
43022272111	122.76	-	122.76	122.76							
43022481106	34,836.12	34,990.56	(154.44)					(2,225.52)		2,071.08	
43022936103	27,094.32	27,094.32	-								
43023467104	1,789.92	1,789.92	-								
43023556114	13,213.28	13,213.28	-								
43024306106	10,256.40	4,961.88	5,294.52	5,294.52							
43024741101	10,470.24	10,470.24	-								
43024742106	10,715.76	10,715.76	-								
43024794109	11,179.08	11,179.08	-								
43025384105	18,980.28	18,980.28	-								
43025501101	166.32	166.32	-								
43025872110	287,117.11	287,117.11	-								
43025972101	3,670.92	3,670.92	-								
43025975102	10,113.84	10,113.84	-								
43026201120	16,180.56	16,180.56	-								
43026480101	6,019.20	6,019.20	-								
43027114108	25,538.04	25,538.04	-								
43027227102	40,003.92	36,412.20	3,591.72	3,591.72							
43027606105	14,351.04	15,701.40	(1,350.36)					(1,350.36)			
43027607106	9,452.52	9,452.52	-								
43028222105	3,025.44	-	3,025.44	3,025.44							
43028526101	24,793.56	22,667.04	2,126.52			2,126.52					
43028572105	5,643.00	5,643.00	-								
43028572106	550.44	550.44	-								
43028729109	6,949.80	6,949.80	-								
43028935105	24,920.28	24,920.28	-								
43029191109	9,484.20	9,484.20	-								
43029340103	10,878.12	10,878.12	-								
43029488106	54,964.80	54,964.80	-								
43029879103	11,127.60	11,127.60	-								
43200168001	28,527.84	28,527.84	-								
43200177101	500.41	500.41	-								
43200178002	134.46	(58.95)	193.41			196.48		(3.07)			
43200225301	213,126.02	213,126.02	-								
43200257701	5,987.52	5,357.88	629.64							629.64	
43270282102	186.12	186.12	-								
43270377201	66,662.64	57,534.84	9,127.80			3,726.36				5,401.44	
43270387901	4,324.32	4,324.32	-								
43270401501	1,797.84	1,797.84	-								
43270431202	44,633.16	44,633.16	-								
43270506601	3,354.12	3,421.44	(67.32)							(67.32)	

Account Number	Credits Issued	JWI's Recalculation	Credit Difference	m	r	1	2	3	4	5	6
43270525801	89,024.76	89,024.76	-								
43270531001	52,216.56	52,216.56	-								
43270531601	18,053.64	18,053.64	-								
43270536101	993.96	1,033.56	(39.60)					(39.60)			
43270552201	21,645.36	21,645.36	-								
43270594901	2,993.76	2,601.72	392.04							392.04	
43270615801	423.72	423.72	-								
43270680001	17,602.20	17,602.20	-								
43270722503	2,867.04	2,962.08	(95.04)					(95.04)			
43270722902	18,600.12	18,600.12	-								
43270764203	3,219.48	3,219.48	-								
43270780202	10,066.32	10,066.32	-								
43270809801	16,461.72	16,461.72	-								
43270837701	879.12	847.44	31.68							31.68	
43270846001	1,702.80	1,532.52	170.28	130.68				(198.00)		237.60	
43270870002	34,151.04	34,151.04	-								
43270883906	19,043.64	19,043.64	-								
43270955401	1,940.40	1,976.04	(35.64)					(35.64)			
43270987901	4,807.44	4,807.44	-								
43270988201	69,565.32	68,789.16	776.16							776.16	
43271037301	28,769.40	28,650.60	118.80							118.80	
43271133901	2,451.24	495.00	1,956.24			1,956.24					
43271160902	19,166.40	19,166.40	-								
43271200902	12,200.76	12,200.76	-								
43271214301	2,684.88	2,684.88	-								
43271232302	5,389.56	5,389.56	-								
43271311302	31,628.52	31,509.72	118.80							118.80	
43271382601	111,919.53	111,919.53	-								
43271404101	29,074.32	29,074.32	-								
43271405101	2,613.60	2,617.56	(3.96)							(3.96)	
43271439401	29,549.52	29,549.52	-								
43271499801	2,379.96	2,379.96	-								
43271515601	2,098.80	2,098.80	-								
43271625602	5,785.56	5,785.56	-								
43271626301	20,412.36	20,796.48	(384.12)							(384.12)	
43271638102	13,008.60	4,938.12	8,070.48							906.84	7,163.64
43271639904	2,011.68	2,011.68	-								
43271653404	4,470.84	4,470.84	-								
43271716201	9,567.36	9,567.36	-								
43271716305	110.88	110.88	-								
43271716401	6,569.64	2,926.44	3,643.20	3,643.20							
43271716601	13,479.84	13,479.84	-								
43271716801	6,399.36	6,399.36	-								
43271717001	3,041.28	3,037.32	3.96							3.96	
43271717101	7,860.60	7,860.60	-								
43271717201	5,132.16	5,132.16	-								
43271717301	8,470.44	8,470.44	-								
43271739001	21,071.16	21,071.16	-								

Account Number	Credits Issued	JWI's Recalculation	Credit Difference	m	r	1	2	3	4	5	6
43271739202	7,436.88	7,436.88	-								
43271742104	14,972.76	14,972.76	-								
43271744402	3,500.64	2,942.28	558.36			558.36					
43271750101	736.56	736.56	-								
43271986501	11,567.16	11,567.16	-								
43271999301	2,688.84	2,688.84	-								
43272127801	2,098.80	2,098.80	-								
43272272001	1,119.63	1,031.52	88.11						88.11		
43272567301	2,490.84	2,490.84	-								
43272572101	8,977.32	8,977.32	-								
43272692703	8,090.28	8,090.28	-								
43272714001	9,100.08	9,100.08	-								
43273072501	1,805.76	1,805.76	-								
43273141601	4,035.24	4,035.24	-								
43273219701	851.40	229.68	621.72			621.72					
43273235601	594.00	594.00	-								
43273255801	9,797.04	9,797.04	-								
43273260901	43,108.56	43,108.56	-								
43273324501	2,328.16	2,276.68	51.48							51.48	
43273787401	16,342.92	16,342.92	-								
43273838901	16,540.92	16,540.92	-								
43275118001	8,121.96	8,121.96	-								
43275939601	2,942.28	2,791.80	150.48	150.48							
43275982101	7,828.92	7,223.04	605.88							300.96	304.92
43276315001	1,374.12	1,374.12	-								
43276315101	14,509.44	14,509.44	-								
43276371901	196,265.68	196,265.68	-								
43276400701	4,415.40	-	4,415.40	4,415.40							
43276411701	43,464.96	43,464.96	-								
43276511402	20,493.00	20,493.00	-								
43276523701	29,323.80	29,806.92	(483.12)							(483.12)	
43276647701	31,086.00	28,123.92	2,962.08							2,962.08	
43276708101	21,055.32	10,268.28	10,787.04			10,787.04					
43276801501	7,864.56	7,864.56	-								
43276907102	8,153.64	8,153.64	-								
43276941601	5,928.12	5,928.12	-								
43276945602	7,100.28	7,270.56	(170.28)					(170.28)			
43277009801	18,208.08	18,208.08	-								
43277065002	18,746.64	18,746.64	-								
43277085101	18,588.24	18,588.24	-								
43277097102	13,636.94	13,636.94	-								
43277115601	2,918.52	2,918.52	-								
43277117001	25,573.68	25,431.12	142.56								142.56
43277128802	5,041.08	5,041.08	-								
43277229701	5,666.76	5,666.76	-								
43277229802	21,027.60	21,027.60	-								
43277230001	5,171.76	5,171.76	-								
43277248101	6,894.36	6,894.36	-								

Account Number	Credits Issued	JWI's Recalculation	Credit Difference	m	r	1	2	3	4	5	6
43277256101	5,817.24	6,126.12	(308.88)					(308.88)			
43277280002	10,434.60	10,014.84	419.76			419.76					
43277283701	8,367.48	10,977.12	(2,609.64)	(756.36)				(1,853.28)			
43277295601	18,536.76	18,536.76	-								
43277299303	8,300.16	8,300.16	-								
43277323101	8,830.80	8,830.80	-								
43277444901	21,161.40	20,750.40	411.00							411.00	
43277511802	4,047.12	4,047.12	-								
43277532101	4,629.24	4,629.24	-								
43277535902	7,884.36	8,426.88	(542.52)					(154.44)			(388.08)
43277574802	419.76	419.76	-								
43277580001	2,855.16	2,855.16	-								
43277810001	33,842.16	34,515.36	(673.20)								(673.20)
43277866601	16,731.00	-	16,731.00	16,731.00							
43277866701	27,522.00	-	27,522.00	27,522.00							
43277885401	3,948.12	3,948.12	-								
43277928102	20,421.72	20,421.72	-								
43277928103	10,755.36	10,755.36	-								
43277953602	4,403.52	4,403.52	-								
43278144302	1,399.92	1,399.92	-								
43278477001	10,446.48	10,446.48	-								
43278595601	4,455.00	5,120.28	(665.28)					(665.28)			
43278666601	-	-	-								
43278731802	8,470.44	8,470.44	-								
43278739501	1,251.36	1,251.36	-								
43279102803	35.64	35.64	-								
43279112801	23,922.36	23,922.36	-								
43279146401	19,352.52	-	19,352.52	19,352.52							
43279293501	4,898.52	4,898.52	-								
43279299601	5,001.03	5,001.03	-								
43280139601	3,647.16	5,294.52	(1,647.36)					(1,108.80)		(538.56)	
43280270401	19,447.56	19,447.56	-								
44188832204	3,156.12	3,156.12	-								
44188835207	7,401.24	7,401.24	-								
44567065202	16,228.08	16,228.08	-								
44568580200	21,811.68	21,811.68	-								
44568600208	6,937.92	6,937.92	-								
44625980102	487.08	487.08	-								
44985010202	5,013.36	5,619.24	(605.88)					(605.88)			
46020084209	239.46	239.46	-								
46025001210	13,238.28	14,271.84	(1,033.56)					(1,033.56)			
46025002210	69,399.00	69,399.00	-								
46025003201	15,649.92	15,649.92	-								
46025004102	10,486.08	10,486.08	-								
46030507205	3,639.24	3,639.24	-								
46030523101	7,943.76	7,943.76	-								
46030528116	6,886.44	6,886.44	-								
46140231204	9,321.84	9,321.84	-								

Account Number	Credits Issued	JWI's Recalculation	Credit Difference	m	r	1	2	3	4	5	6
46400508212	740.52	-	740.52		740.52						
46400514205	2,336.40	2,336.40	-								
46400516208	12,410.64	12,410.64	-								
46400525208	3,183.84	3,183.84	-								
46400525209	5,187.60	4,906.44	281.16	281.16							
46460500207	4,086.72	4,086.72	-								
46460502210	1,318.68	1,318.68	-								
50010400101	10,093.28	10,093.28	-								
50014605102	14,507.10	14,507.10	-								
50100014701	10,316.16	10,316.16	-								
51012140106	1,726.56	1,726.56	-								
51013150640	23,173.92	23,173.92	-								
51013420612	23,760.00	23,760.00	-								
51013510614	14,208.48	14,208.48	-								
51013620110	4,898.52	4,898.52	-								
51013960616	34,859.88	34,859.88	-								
51014050615	22,176.00	22,176.00	-								
51014230619	33,018.48	33,018.48	-								
51014700100	27,100.62	22,647.00	4,453.62						1,111.38	3,342.24	
51015135106	14,774.76	13,951.08	823.68			2,110.68		(1,287.00)			
51015700110	86,304.24	85,357.80	946.44							946.44	
51015745100	104,504.40	94,065.84	10,438.56							10,438.56	
51015830108	35,018.28	45,658.80	(10,640.52)					(10,640.52)			
51016750610	25,466.76	26,254.80	(788.04)							795.00	(1,583.04)
51017150118	21,914.64	22,540.32	(625.68)							(625.68)	
51017180115	56,917.08	56,917.08	-								
51017200619	14,220.36	14,240.16	(19.80)							(19.80)	
51017560616	50,573.16	43,734.24	6,838.92							6,838.92	
51018100628	100,991.88	100,995.84	(3.96)							(3.96)	
51018370117	26,793.36	26,793.36	-								
51018440100	3,215.52	3,215.52	-								
51019180623	24,120.36	24,544.08	(423.72)							(423.72)	
51019195106	56,663.64	56,663.64	-								
51019220120	1,164.24	1,164.24	-								
51019276110	42,700.68	42,700.68	-								
51019670121	113,347.08	113,347.08	-								
51020400101	252,322.28	258,021.72	(5,699.44)							(5,699.44)	
51020750627	29,311.92	29,311.92	-								
51021904109	2,205.72	1,267.20	938.52	938.52							
51022400617	1,350.36	1,350.36	-								
51028130111	-	-	-								
51028130112	16,081.56	11,935.44	4,146.12			4,146.12					
51029801108	2,800.69	2,645.57	155.12			155.12					
52010375110	42,498.72	39,374.28	3,124.44							3,124.44	
52010793142	2,566.08	2,566.08	-								
52010850618	18,912.96	18,912.96	-								
52010900624	243,250.92	243,250.92	-								
52011300616	288,549.36	288,549.36	-								

Account Number	Credits Issued	JWI's Recalculation	Credit Difference	m	r	1	2	3	4	5	6
52011950617	81,401.76	120,162.24	(38,760.48)							(38,760.48)	
52012950627	30,931.56	33,549.12	(2,617.56)					(2,764.08)		146.52	
52013200624	4,637.16	4,740.12	(102.96)					(102.96)			
52013400617	9,539.64	9,539.64	-								
52013440645	12,739.32	12,739.32	-								
52013445111	30,226.68	30,226.68	-								
52016605102	42,419.55	42,419.52	0.03							0.03	
52020026114	264,349.80	264,349.80	-								
52020790107	3,540.24	3,457.08	83.16			110.88		(27.72)			
52020936639	138.60	118.80	19.80		19.80						
52021050136	2,716.56	2,716.56	-								
52022535620	116,796.24	116,776.44	19.80							19.80	
52023045613	2,253.24	2,253.24	-								
52028502680	10,496.33	10,496.33	-								
53011150610	5,045.04	-	5,045.04	2,114.64		2,930.40					
53011250622	3,326.40	3,326.40	-								
53011300636	10,383.12	8,276.40	2,106.72			2,106.72					
53011450646	10,807.96	10,345.90	462.06						16.91		445.15
53011950618	9,903.96	9,903.96	-								
53012350622	15,784.56	12,850.20	2,934.36			2,934.36					
53012500618	1,785.96	1,785.96	-								
53012600102	3,952.08	3,952.08	-								
53012661121	3,995.64	3,995.64	-								
53013460104	23,300.64	17,222.04	6,078.60	6,078.60							
53013700621	44,751.96	-	44,751.96	44,751.96							
53013942102	96,093.36	96,093.36	-								
53014000657	12,493.80	12,493.80	-								
53014500110	17,800.20	17,800.20	-								
53038019617	1,614.82	1,614.82	-								
53038930661	4,681.75	4,681.75	-								
53038940141	2,277.00	2,451.24	(174.24)					(174.24)			
53039128109	8,652.60	8,652.60	-								
53039603630	4,100.52	1,031.52	3,069.00			3,069.00					
53039615112	2,577.96	2,577.96	-								
54020990136	4,193.64	3,995.64	198.00			198.00					
54021310115	10,375.20	10,375.20	-								
54022170105	18,267.48	13,254.12	5,013.36			5,013.36					
54022240614	42,973.92	-	42,973.92	42,973.92							
54022670121	45,615.24	45,615.24	-								
54022730114	56,319.12	51,879.96	4,439.16	4,439.16							
54026160617	13,642.20	13,642.20	-								
54030261112	17,709.12	-	17,709.12	17,709.12							
54030262123	15,356.88	15,356.88	-								
54030264138	7,175.52	7,175.52	-								
54030266115	6,985.44	6,985.44	-								
54030330128	8,791.20	8,791.20	-								
54030350101	7,603.20	1,560.24	6,042.96			6,042.96					
54030544118	6,138.00	6,138.00	-								

Account Number	Credits Issued	JWI's Recalculation	Credit Difference	m	r	1	2	3	4	5	6
54030625114	2,954.16	2,954.16	-								
54030650115	4,007.52	950.40	3,057.12	3,057.12							
54030700108	6,090.46	6,090.46	-								
54031282131	25,054.92	14,220.36	10,834.56		8,343.72		2,827.44			(336.60)	
54031300105	4,161.96	4,557.96	(396.00)							(396.00)	
54031305119	9,610.92	9,610.92	-								
54031305120	4,542.12	4,542.12	-								
54031370134	5,116.32	4,847.04	269.28			269.28					
54031390655	3,223.50	3,223.50	-								
54031640102	2,818.26	2,228.82	589.44			567.95				21.49	
54031659100	7,844.76	8,921.88	(1,077.12)					(1,077.12)			
54031660102	see 54031660103		-								
54031660103	6,237.00	6,237.00	-								
54031661103	3,369.96	1,572.12	1,797.84			1,797.84					
54031661104	see 54031661103		-								
54031672126	9,480.24	9,480.24	-								
54031674126	5,278.68	2,534.40	2,744.28			2,744.28					
54031681106	7,155.72	7,155.72	-								
54031730109	6,759.72	6,759.72	-								
54031742144	6,141.96	6,141.96	-								
54031951116	21,966.12	21,966.12	-								
54032061105	14,594.78	14,594.78	-								
54032280105	1,448.25	1,810.51	(362.26)					(362.26)			
54032681112	5,082.25	3,398.49	1,683.76							1,683.76	
54032702122	5,234.35	2,904.22	2,330.13			2,330.13					
54032704100	2,296.36	2,336.27	(39.91)							(39.91)	
54032722129	2,708.64	2,708.64	-								
54032725109	29,228.76	18,869.40	10,359.36			9,290.16				1,069.20	
54032760101	20,382.12	20,382.12	-								
54032781115	2,756.16	2,756.16	-								
54032781116	see 54032781115		-								
54032945638	8,929.80	9,143.64	(213.84)							(213.84)	
54032950104	3,643.20	2,284.92	1,358.28			1,358.28					
54034211100	5,120.28	5,120.28	-								
54034418110	12,679.92	12,679.92	-								
54034486101	129,456.36	129,456.36	-								
54034487101	47,159.64	47,159.64	-								
54034495119	15,725.16	11,476.08	4,249.08	5,155.92				(906.84)			
54034520101	11,883.96	11,883.96	-								
54034950101	18,144.72	18,144.72	-								
54035379114	4,862.88	4,862.88	-								
54035430109	8,585.28	8,692.20	(106.92)					(95.04)		(11.88)	
54037120108	8,755.56	8,755.56	-								
54037381102	17,463.60	13,008.60	4,455.00			4,455.00					
54037381103	see 540373811-02		-								
54037450104	26,797.32	26,797.32	-								
54037455110	26,547.84	26,547.84	-								
54037730109	5,686.56	5,686.56	-								

Account Number	Credits Issued	JWI's Recalculation	Credit Difference	m	r	1	2	3	4	5	6
54038301109	8,660.52	8,660.52	-								
54038530118	20,572.20	19,847.52	724.68	1,540.44						(815.76)	
54038652107	15,420.24	15,420.24	-								
55010156620	2,843.28	1,203.84	1,639.44							1,639.44	
55013794100	2,906.64	2,906.64	-								
55013900612	8,688.24	-	8,688.24	8,688.24							
55017050100	423.72	423.72	-								
55018580628	8,161.56	7,274.52	887.04			887.04					
55019672610	77,746.68	86,609.16	(8,862.48)					(8,862.48)			
55047500102	16,022.16	16,022.16	-								
55047630101	366,470.28	333,467.64	33,002.64								33,002.64
55047720112	6,431.04	6,431.04	-								
55047720113	see 55047720112		-								
55047728626	4,815.36	4,815.36	-								
55047728627	see 55047728627		-								
55049729614	9,927.72	9,927.72	-								
55049885616	68,001.12	68,001.12	-								
55049890138	8,779.32	8,779.32	-								
55050020103	5,377.68	1,417.68	3,960.00	3,960.00							
55050055117	4,245.12	4,245.12	-								
55051008650	21,827.70	21,827.70	-								
55051512616	811.80	479.16	332.64			332.64					
55051648643	4,839.12	2,783.88	2,055.24			2,055.24					
55058891107	18,168.48	18,168.48	-								
56022080103	1,492.92	1,492.92	-								
56025500619	545,664.24	545,600.88	63.36							63.36	
56030400107	7,619.04	7,619.04	-								
56031150109	32,432.40	32,432.40	-								
56034284625	289,056.24	289,056.24	-								
56036389127	14,723.28	14,723.28	-								
56036440109	33,715.44	33,715.44	-								
56036556105	11,721.60	11,721.60	-								
56036557106	1,853.28	1,813.68	39.60			39.60					
57033450618	5,318.28	5,322.24	(3.96)					(3.96)			
57033639102	6,716.16	6,716.16	-								
57033645141	1,089.85	1,089.85	-								
57033662136	1,261.77	1,261.77	-								
57035000100	6,494.40	6,264.72	229.68							229.68	
57038300100	15.84	-	15.84	15.84							
57041131655	1,132.56	1,180.08	(47.52)							(47.52)	
58020880104	2,839.32	2,839.32	-								
58021203108	4,415.40	4,415.40	-								
58021930109	11,836.44	11,836.44	-								
58030100128	13,471.92	13,471.92	-								
58030190108	19,387.05	19,387.05	-								
58032367613	16,061.76	16,061.76	-								
58034720142	2,645.28	2,645.28	-								
58034820120	11,737.44	11,737.44	-								

Account Number	Credits Issued	JWI's Recalculation	Credit Difference	m	r	1	2	3	4	5	6
58035400104	11,618.64	11,618.64	-								
58035520116	21,178.08	21,178.08	-								
58035532128	5,658.84	5,338.08	320.76			320.76					
58035535132	1,516.68	1,516.68	-								
58035549112	8,106.12	9,032.76	(926.64)					(926.64)			
58035552139	10,973.16	10,973.16	-								
58035554142	4,134.24	4,134.24	-								
58035590118	2,376.18	2,403.81	(27.63)							(27.63)	
58035710118	8,387.28	8,387.28	-								
58036345129	7,183.44	7,183.44	-								
58036351131	1,267.20	1,267.20	-								
58037212126	27,846.72	27,846.72	-								
58038942643	6,806.19	6,806.19	-								
58039731630	8,421.01	10,953.76	(2,532.75)					(2,532.75)			
58040085141	4,930.42	4,930.42	-								
58040085142	see 58040085141		-								
58040170100	6,225.12	6,225.12	-								
58041280159	540.32	-	540.32	540.32							
58041470103	6,324.12	6,549.84	(225.72)					(225.72)			
58041509120	17,772.48	18,433.80	(661.32)					(661.32)			
58041510111	11,773.08	11,773.08	-								
58042566131	4,494.60	4,494.60	-								
58042616116	9,698.04	8,929.80	768.24					(138.60)		906.84	
58042621110	20,908.80	21,146.40	(237.60)					(237.60)			
58042656111	10,521.72	12,592.80	(2,071.08)					(2,071.08)			
58042701113	11,579.04	11,559.24	19.80							19.80	
58042861142	37,077.48	37,077.48	-								
58042895121	7,297.39	6,376.39	921.00	706.10						214.90	
58042906133	4,094.64	4,094.64	-								
58042907110	5,389.56	5,389.56	-								
58043474132	1,898.12	1,898.12	-								
58043482101	3,560.04	3,061.08	498.96	498.96							
58043486105	2,676.96	2,676.96	-								
58044310104	5,852.88	5,852.88	-								
58044630105	1,413.72	1,413.72	-								
58045480109	see 58045480110		-								
58045480110	3,512.52	3,512.52	-								
58045785108	2,775.96	744.48	2,031.48			2,031.48					
58045881113	45,694.44	45,662.76	31.68							31.68	
58046222113	125,096.40	125,096.40	-								
58049002111	39,580.20	39,580.20	-								
59020040101	6,149.88	5,116.32	1,033.56						1,033.56		
59031870106	4,748.04	3,175.92	1,572.12			1,572.12					
59031950109	11,936.16	9,725.76	2,210.40							2,210.40	
59031955103	2,819.52	2,819.52	-								
59032000610	134.64	134.64	-								
59032002106	1,108.80	1,108.80	-								
59032086102	8,446.68	8,446.68	-								

Account Number	Credits Issued	JWI's Recalculation	Credit Difference	m	r	1	2	3	4	5	6
59032153103	1,294.92	1,294.92	-								
59032200118	2,842.82	2,842.82	-								
59032211106	5,074.71	4,945.77	128.94		128.94						
59032220137	2,958.12	2,958.12	-								
59032584611	3,449.16	1,195.92	2,253.24		898.92	1,354.32					
59032640624	3,300.25	2,216.54	1,083.71				1,083.71				
59035061118	4,296.60	4,296.60	-								
59039968108	25,949.88	25,949.88	-								
60022660610	1,322.64	1,322.64	-								
60027030107	19,344.60	22,548.24	(3,203.64)							(3,674.88)	471.24
60031868105	2,257.20	2,257.20	-								
60032888620	15,978.60	15,978.60	-								
60033521130	7,246.80	7,246.80	-								
60033648610	3,207.60	3,207.60	-								
60034528103	2,379.96	2,300.76	79.20							79.20	
61013623101	4,791.60	4,791.60	-								
61017125136	15,622.20	14,160.96	1,461.24								1,461.24
61034777122	840.48	840.48	-								
61041490104	7,393.32	6,165.72	1,227.60	1,227.60							
61041935119	10,343.52	5,797.44	4,546.08	4,546.08							
61044200107	8,882.28	8,882.28	-								
61044341116	3,263.04	3,263.04	-								
61044550105	2,795.76	2,795.76	-								
61044736115	4,510.44	4,510.44	-								
61044738106	25,486.56	22,900.68	2,585.88								2,585.88
61044744102	1,172.16	1,172.16	-								
61044840121	3,896.64	3,896.64	-								
61044880109	6,110.28	5,674.68	435.60	435.60							
61044880110	see 6104880109		-								
61045101122	938.52	938.52	-								
61045102107	5,009.40	2,985.84	2,023.56			2,023.56					
61045109114	10,299.96	10,299.96	-								
61045112139	4,950.00	4,950.00	-								
61046350136	696.96	696.96	-								
61047980620	9,424.80	9,496.08	(71.28)								(71.28)
62017040108	13,761.00	13,761.00	-								
62017314612	7,670.52	7,670.52	-								
62019129106	16,699.32	14,917.32	1,782.00								1,782.00
62019188100	9,915.84	9,915.84	-								
62030390103	4,930.20	4,870.80	59.40					(154.44)		213.84	
62030605121	11,531.52	11,531.52	-								
62031100615	8,949.60	8,949.60	-								
62031600612	1,186.80	280.60	906.20				906.20				
62032350128	1,702.80	1,702.80	-								
62032650636	5,631.12	5,631.12	-								
62032912142	3,480.84	1,477.08	2,003.76	2,003.76							
62033130109	20,702.88	20,702.88	-								
62034853113	1,987.92	-	1,987.92	1,987.92							

Account Number	Credits Issued	JWI's Recalculation	Credit Difference	m	r	1	2	3	4	5	6
62034918100	1,507.37	1,507.37	-								
62038000102	10,046.52	10,046.52	-								
62038405100	6,072.46	4,881.30	1,191.16	1,191.16							
62038450100	4,280.20	3,754.61	525.59						(3.07)	528.66	
63027080106	2,807.64	-	2,807.64	2,807.64							
63027352102	2,455.20	2,934.36	(479.16)							(479.16)	
63027500637	see 63027500638		-								
63027500638	924.07	617.07	307.00			307.00					
63028117143	3,108.60	1,738.44	1,370.16	1,370.16							
63028580615	84,428.19	84,428.19	-								
63029516616	6,886.44	6,886.44	-								
63036591629	3,532.32	4,498.56	(966.24)		(966.24)						
64023645610	8,335.80	6,961.68	1,374.12	1,318.68		122.76				(67.32)	
64032076109	3,120.48	3,120.48	-								
64032078101	4,209.48	4,209.48	-								
64032100110	7,587.36	7,587.36	-								
64032500173	64.47	64.47	-								
64032600115	5,906.68	5,906.68	-								
64034050102	7,238.88	7,238.88	-								
64036280100	2,019.60	2,019.60	-								
64036360102	22,678.92	16,069.68	6,609.24			6,644.88				(35.64)	
64036410208	6,478.56	6,478.56	-								
64036421108	4,843.08	4,843.08	-								
64036810113	7,864.56	6,153.84	1,710.72	1,710.72							
65021703626	4,736.16	4,736.16	-								
65025240610	81,952.20	81,952.20	-								
65027078105	2,288.90	2,288.90	-								
65027125108	4,324.32	4,324.32	-								
65029845618	19,510.92	19,510.92	-								
66020005106	1,235.52	3,088.80	(1,853.28)							(1,853.28)	
66021762103	3,647.16	3,647.16	-								
66022066110	328.68	328.68	-								
66022069113	352.44	352.44	-								
66023651112	1,389.96	1,389.96	-								
66023651113	1,813.68	-	1,813.68	1,813.68							
67030129100	2,696.76	2,696.76	-								
67030680101	922.68	922.68	-								
67033215106	7,448.76	7,448.76	-								
67033325106	4,918.32	4,918.32	-								
67033329100	1,096.92	1,096.92	-								
68042110103	8,383.32	8,383.32	-								
68045640102	5,991.48	479.16	5,512.32			5,322.24			190.08		
68045732106	974.16	970.20	3.96							3.96	
68046184107	3,722.40	3,722.40	-								
68047296626	6,054.84	6,054.84	-								
68047336104	4,320.36	4,320.36	-								
68047431100	38,946.04	38,107.08	838.96						846.88	(7.92)	
68047474100	6,094.44	4,300.56	1,793.88			1,793.88					

Account Number	Credits Issued	JWI's Recalculation	Credit Difference	m	r	1	2	3	4	5	6
68048844127	15,907.32	10,989.00	4,918.32			4,019.40				898.92	
68048846118	16,580.52	16,501.32	79.20							79.20	
68049913118	910.80	673.20	237.60							237.60	
68049922105	6,688.44	6,375.60	312.84	312.84							
68049965104	3,643.20	3,643.20	-								
69011500108	26,904.24	26,904.24	-								
69013384113	5,936.04	5,936.04	-								
69016800204	7,710.12	7,710.12	-								
69017180113	2,859.12	2,859.12	-								
99001003201	1,092.92	1,108.27	(15.35)					(15.35)			
99001004101	1,449.04	1,449.04	-								
99001007501	1,691.57	1,108.27	583.30	601.72						(18.42)	
99001009601	3,370.86	3,370.86	-								
99001012501	4,132.22	1,363.08	2,769.14	2,815.19				(46.05)			
99001021701	730.66	620.14	110.52							110.52	
99001027301	742.94	742.94	-								
99001030501	2,720.02	2,720.02	-								
99001031601	1,059.15	1,059.15	-								
99001039101	1,396.85	1,396.85	-								
99001040601	7,601.41	6,173.31	1,428.10	2,121.37				(699.96)	6.69		
99001041801	1,541.14	1,541.14	-								
	\$12,732,935.55	\$12,270,744.66	\$462,190.89	\$294,260.83	\$10,333.55	\$161,338.90	\$5,234.87	(\$59,939.54)	\$5,622.84	\$1,011.98	\$44,327.46
	Missing Documents		(294,260.83)	294,260.83							
	Credits requiring further investigation		(10,333.55)								
	Potential Credits to re-charge/credit, net		157,596.51								
Tickmark Legend											
Cannot be re-charged to the customers:											
m	Missing documentation; unable to verify										
r	Inconsistencies in calculations or no audit trail - requires further research by the Department										
Potentially can be re-charged/credited to the customer:											
1	Credit issued for Read Report submissions covering more than two month period										
2	Calibration Certification does not cover Read Report(s) period(s)										
3	Credit denied in error										
4	Rate error in manual calculation										
5	Data entry error										
6	Read sheet error										