

Returned Check Fee Cost Study		Revenue and Audit Bureau		8/28/2018
<b>June Return Checks</b>	<b>13</b>			
Bank Fee Per Check	\$ 15.00			
Bank Fees	\$ 195.00			
Postage Rate	\$ 0.37			
Postage Cost	\$ 4.81			
	<b><u>Treasury</u></b>			
	Hours	Hourly Rate	Cost	
Accountant (1)	6	\$ 31.00	\$ 186.00	
Clerk (2)	0.5	\$ 45.00	\$ 22.50	
	<b><u>Revenue and Audit</u></b>			
	Hours	Hourly Rate	Cost	
Operation Mgr (1)	2	\$ 31.00	\$ 62.00	
Clerk (1)	2.5	\$ 18.00	\$ 45.00	
Total June Cost			\$ 515.31	
Total Cost Per Rtn Check			\$ 39.64	
<b>July Return Checks</b>	<b>11</b>			
Bank Fee Per Check	\$ 15.00			
Bank Fees	\$ 165.00			
	<b><u>Treasury</u></b>			
	Hours	Hourly Rate	Cost	
Accountant (1)	5	\$ 31.00	\$ 155.00	
Clerk (2)	0.5	\$ 45.00	\$ 22.50	
	<b><u>Revenue and Audit</u></b>			
	Hours	Hourly Rate	Cost	
Operation Mgr (1)	2.5	\$ 31.00	\$ 77.50	
Clerk (1)	2	\$ 18.00	\$ 36.00	
Total July Cost			\$ 456.00	
Total Cost Per Rtn Check			\$ 41.45	
Average of June and July			\$ 40.55	