





















**Harbor System**  
**Financial Analysis**  
**As Of, And For the Six-Month Period Ending December, 2017**

**KPI Dashboard**

Indicator	Amount	Compared To Last Yr	Compared To Plan
Revenue	1,294,560	 Not Significantly Different	 Met Plan
Earnings (Loss) Before Interest	(448,514)	 Loss Increased Over Last Year	 Smaller Loss Than Planned
Earnings Before Interest and Depreciation	167,473	 Declined From last year	 More Earnings Than Planned
Net Income	368,478	 Not Significantly Different	 More Net Income Than Planned
Total Working Capital	7,316,653	 Not Significantly Different	 Met Plan
Repair Reserve (1% of PPI)	324,307	 Not Significantly Different	 Met Plan
Working Capital Appropriated For Projects	1,607,419	 Greater than last year	 Met Plan
Undesignated Working Capital	5,382,197	 Less Than Last Year	 Met Plan
Days Cash on Hand, Total Working Capital	1,086.62	 Less Than Last Year	 Exceeded Plan
Days Cash on Hand, Undesignated Working Capital	746.29	 Less Than Last Year	 Exceeded Plan

In the first fiscal quarter, the Harbor Fund operated better than its plan, and, trending similar to FY2017, with some comparisons not significantly different and others slightly negative.

Earnings before interest (EBI) and earnings before interest and depreciation (EBID) had negative variances, caused by increased costs of services and increased administrative expenses. Greater grant revenue in FY18, however, offset the increased costs, resulting in not significantly different net income.

The Harbor Fund continue to follow a fiscal plan designed to ultimately provide the necessary capital to renovate Eliason harbor in the 2030s. Sustained annual moorage increases in the range of 6% will be necessary to accomplish this plan. If commitment to the sustained moorage rate increases is lost, accomplishment of the Eliason Harbor renovation goal within the planned time frame will be difficult to achieve.

City and Borough of Sitka  
Harbor Fund  
Income Statement  
For The Twelve-Month Period Ending June 30, 2018  
(Unaudited)

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2017	Apr-Jun 2017	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (\$/L - 50.00%)	Variance To FY2018 Plan
<b>Revenue:</b>									
Permanent Moorage	541,312	436,176	-	-	977,488	911,593	65,895	933,361	44,127
Transient Moorage	196,256	46,895	-	-	243,151	193,759	49,392	187,713	55,439
Lightering Fees	9,731	2,291	-	-	12,022	20,626	(8,604)	16,500	(4,478)
Other Operating Revenue	41,822	20,077	-	-	61,899	201,481	(139,582)	99,045	(37,146)
<b>Total Revenue:</b>	<b>789,121</b>	<b>505,439</b>	<b>-</b>	<b>-</b>	<b>1,294,560</b>	<b>1,327,459</b>	<b>(32,899)</b>	<b>1,236,619</b>	<b>57,942</b>
<b>Cost of Sales:</b>									
Operations	369,243	382,686	-	-	751,929	782,219	30,290	751,565	(364)
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	307,993	307,994	-	-	615,987	543,205	(72,782)	615,987	-
<b>Total Cost of Sales:</b>	<b>677,236</b>	<b>690,680</b>	<b>-</b>	<b>-</b>	<b>1,367,916</b>	<b>1,325,424</b>	<b>(42,492)</b>	<b>1,367,552</b>	<b>(364)</b>
<b>Gross Margin:</b>	<b>111,885</b> <b>14.18%</b>	<b>(185,241)</b> <b>-36.65%</b>	<b>-</b>	<b>-</b>	<b>(73,356)</b> <b>-5.67%</b>	<b>2,035</b> <b>0.15%</b>	<b>(75,391)</b> <b>-5.82%</b>	<b>(130,934)</b> <b>-10.59%</b>	<b>57,578</b> <b>4.77%</b>
<b>Selling and Administrative Expenses</b>	<b>150,632</b>	<b>224,526</b>	<b>-</b>	<b>-</b>	<b>375,158</b>	<b>321,964</b>	<b>(53,194)</b>	<b>420,665</b>	<b>45,507</b>
<b>Earnings Before Interest (EBI):</b>	<b>(38,747)</b> <b>-4.91%</b>	<b>(409,767)</b> <b>-81.07%</b>	<b>-</b>	<b>-</b>	<b>(448,514)</b> <b>-34.65%</b>	<b>(319,929)</b> <b>-24.10%</b>	<b>(128,585)</b> <b>-10.55%</b>	<b>(551,599)</b> <b>-44.61%</b>	<b>103,085</b> <b>34.06%</b>
<b>Non-operating Revenue and Expense:</b>									
Raw Fish Tax	225,000	225,000	-	-	450,000	500,000	(50,000)	450,000	-
Other Non-Operating Revenue:	37,600	42,865	-	-	80,465	248,224	(167,759)	86,690	(6,225)
Grant Revenue	-	368,509	-	-	368,509	16,150	352,359	368,509	-
Bond Fund Interest Revenue:	-	-	-	-	-	-	-	-	-
Interest Expense Bonds:	(39,150)	(39,150)	-	-	(78,300)	(82,008)	3,708	(78,300)	-
Interest Expense Loans:	(2,041)	(2,041)	-	-	(4,082)	(4,764)	682	(4,082)	-
<b>Total Non-operating Revenue &amp; Expense:</b>	<b>221,409</b>	<b>595,183</b>	<b>-</b>	<b>-</b>	<b>816,592</b>	<b>677,602</b>	<b>138,990</b>	<b>822,817</b>	<b>(6,225)</b>
<b>Net Income:</b>	<b>182,662</b> <b>23.15%</b>	<b>185,416</b> <b>36.68%</b>	<b>-</b>	<b>-</b>	<b>368,078</b> <b>28.43%</b>	<b>357,673</b> <b>26.94%</b>	<b>10,405</b> <b>-31.63%</b>	<b>271,219</b> <b>21.93%</b>	<b>96,860</b> <b>167.17%</b>
<b>Earnings Before Interest and Depreciation (EBIDA):</b>	<b>269,246</b> <b>34.12%</b>	<b>(101,773)</b> <b>-20.14%</b>	<b>-</b>	<b>-</b>	<b>167,473</b> <b>12.94%</b>	<b>223,276</b> <b>16.82%</b>	<b>(55,803)</b> <b>-3.88%</b>	<b>64,389</b> <b>5.21%</b>	<b>103,085</b> <b>-9.09%</b>
<b>Bond Covenant Ratio</b>	<b>6.04</b>	<b>1.89</b>			<b>3.97</b>	<b>5.48</b>	<b>(1.52)</b>	<b>3.42</b>	<b>0.55</b>
<b>Debt Principal Coverage</b>									
Simple Cash Flow (Net Income Plus Depreciation)	490,655	493,410	-	-	984,065	900,878	83,187	887,206	96,860
Debt Principal	48,837	48,837	-	-	97,674	95,174	(2,500)	97,674	-
Debt Principal Coverage Surplus/Deficit	441,818	444,573	-	-	886,391	805,704	80,687	789,532	96,860
<b>Debt Principal Coverage Percentage</b>	<b>1005%</b>	<b>1010%</b>			<b>1007.50%</b>	<b>946.56%</b>	<b>60.94%</b>	<b>908.33%</b>	<b>99.17%</b>
<b>Simple Asset Replacement Coverage</b>									
Debt Principal Coverage Surplus/Deficit (From Above)	441,818	444,573	-	-	886,391	805,704	80,687	789,532	96,860
Depreciation	307,993	307,994	-	-	615,987	543,205	(72,782)	615,987	-
Cash Accumulated For/(Taken From) Asset Replacement	133,825	136,579	-	-	270,404	262,499	7,905	173,545	96,860

City and Borough of Sitka  
Harbor Fund  
Income Statement  
For The Twelve-Month Period Ending June 30, 2018  
(Unaudited)

<u>Working Capital</u>									
Cash Flow:									
Net Income Plus Depreciation Less Principal	441,818	444,573	-	-	886,391	805,704	80,687	789,532	96,860
CapEx, Accruals, and other Balance Sheet Changes	(282,652)	(403,646)	-	-	(686,298)	68,101	(754,399)	(686,298)	-
Increase in (Decrease in) Working Capital	159,166	40,927	-	-	200,093	873,805	(673,712)	103,234	96,860
Plus Beginning Total Working Capital	7,116,560	7,275,726			7,116,560	6,258,298	858,262	7,116,560	-
Equals Ending Total Working Capital:	7,275,726	7,316,653			7,316,653	7,132,103	184,550	7,219,794	96,860
Working Capital Detail:									
Repair Reserve (1% of PPE):	324,307	324,307			324,307				
Working Capital Designated for CapEx	1,469,806	1,607,419			1,607,419				
Working Capital Designated for Baranof Warm Springs Dock	2,540	2,730			2,730				
Undesignated Working Capital	5,479,073	5,382,197			5,382,197				
Total Working Capital:	7,275,726	7,316,653			7,316,653				
Days On Hand Annual Cash Outlays in Total Working Capital:									
	1,163.22	1,014.52			1,086.62				
Days On Hand Annual Cash Outlays in Total Working Capital Less Repair Reserve:									
	1,111.37	969.55			1,038.46				
Days On Hand Annual Cash Outlays in Undesignated Working Capital									
	875.98	746.29			799.33				
Working Current Assets									
Current Liabilities	7,927,985	7,840,374	-	-	7,840,374				
CPLTD	(456,911)	(328,373)	-	-	(328,373)				
	(195,348)	(195,348)	-	-	(195,348)				
Total Working Capital	7,275,726	7,316,653	-	-	7,316,653				



City and Borough of Sitka  
Harbor Fund  
Income Statement  
For The Twelve-Month Period Ending June 30, 2018  
(Unaudited)

Project	FY2018 Appropriations	Cash	State Grant A/R	State Loan A/R	Federal Loan A/R	Construction In Progress 6/30/2017	Supplies Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses
80242 - Seplane Base Planning Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37.21
90757 - Transient Float	\$ -	\$ 48,560.65	\$ 368,509.43	\$ -	\$ -	\$ -	\$ -	\$ 222,789.00	\$ 3,696.45
90798 - Eliason Electrical Upgrades	\$ -	\$ 13,559.62	\$ -	\$ -	\$ -	\$ 73.22	\$ -	\$ 156.07	\$ 441.23
90799 - Eliason Flotation Upgrades	\$ -	\$ 39,602.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90810 - Sealing Cove Maintenance	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90818 - Float Plane Dock	\$ -	\$ 13,867.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90848 - Crescent Harbor Flotation Upgrades	\$ 50,000.00	\$ 49,843.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156.08	\$ -
90849 - Crescent Harbor Phase 1 Design	\$ 1,000,000.00	\$ 1,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90850 - O'Connell Lightering Facility Repair	\$ 280,000.00	\$ 274,221.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,625.00	\$ 3,153.01
Totals:	\$ 1,330,000.00	\$ 1,454,656.49	\$ 368,509.43	\$ -	\$ -	\$ 73.22	\$ -	\$ 225,726.15	\$ 7,327.90

Project	Total Expenses	Mixed Project Expenses Reclassified	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction In Progress 6/30/2018	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
80242 - Seplane Base Planning Study	\$ 37.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90757 - Transient Float	\$ 226,485.45	\$ -	\$ -	\$ -	\$ -	\$ 417,070.08	\$ -	\$ 215,746.52	\$ 215,746.52	\$ 201,323.56
90798 - Eliason Electrical Upgrades	\$ 597.30	\$ -	\$ -	\$ -	\$ 73.22	\$ 13,632.84	\$ -	\$ -	\$ -	\$ 13,559.62
90799 - Eliason Flotation Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,602.70	\$ -	\$ -	\$ -	\$ 39,602.70
90810 - Sealing Cove Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00
90818 - Float Plane Dock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,867.61	\$ -	\$ -	\$ -	\$ 13,867.61
90848 - Crescent Harbor Flotation Upgrades	\$ 156.08	\$ -	\$ -	\$ -	\$ -	\$ 49,843.92	\$ -	\$ -	\$ -	\$ 49,843.92
90849 - Crescent Harbor Phase 1 Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000.00	\$ -	\$ -	\$ -	\$ 1,000,000.00
90850 - O'Connell Lightering Facility Repair	\$ 5,778.01	\$ -	\$ -	\$ -	\$ -	\$ 274,221.99	\$ -	\$ -	\$ -	\$ 274,221.99
Totals:	\$ 233,054.05	\$ -	\$ -	\$ -	\$ 73.22	\$ 1,823,239.14	\$ -	\$ 215,746.52	\$ 215,746.52	\$ 1,607,419.40



# Income Statement

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 240 - Harbor Fund</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 310 - State Revenue</b>							
<b>3101</b>							
3101.004	Raw Fish Tax	900,000.00	.00	.00	900,000.00	0	.00
	<b>3101 - Totals</b>	<b>\$900,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$900,000.00</b>	<b>0%</b>	<b>\$0.00</b>
	<b>Department 310 - State Revenue Totals</b>	<b>\$900,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$900,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>Department 315 - Federal Revenue</b>							
<b>3151</b>							
3151.003	Grant Revenue	.00	.00	.00	.00	+++	16,150.18
	<b>3151 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$16,150.18</b>
	<b>Department 315 - Federal Revenue Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$16,150.18</b>
<b>Department 340 - Operating Revenue</b>							
<b>3441</b>							
3441.000	Moorage-Permanent	1,866,722.00	1,536.64	977,488.24	889,233.76	52	911,593.26
	<b>3441 - Totals</b>	<b>\$1,866,722.00</b>	<b>\$1,536.64</b>	<b>\$977,488.24</b>	<b>\$889,233.76</b>	<b>52%</b>	<b>\$911,593.26</b>
<b>3442</b>							
3442.000	Moorage-Transient	375,425.00	12,413.80	243,150.80	132,274.20	65	193,759.40
	<b>3442 - Totals</b>	<b>\$375,425.00</b>	<b>\$12,413.80</b>	<b>\$243,150.80</b>	<b>\$132,274.20</b>	<b>65%</b>	<b>\$193,759.40</b>
<b>3444</b>							
3444.000	Airplane Float Fees	1,000.00	.00	735.00	265.00	74	595.00
	<b>3444 - Totals</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$735.00</b>	<b>\$265.00</b>	<b>74%</b>	<b>\$595.00</b>
<b>3445</b>							
3445.000	Lightering Fees	33,000.00	.00	12,022.28	20,977.72	36	20,625.66
	<b>3445 - Totals</b>	<b>\$33,000.00</b>	<b>\$0.00</b>	<b>\$12,022.28</b>	<b>\$20,977.72</b>	<b>36%</b>	<b>\$20,625.66</b>
<b>3446</b>							
3446.000	Recreation Vehicle Fees	9,700.00	.00	6,010.30	3,689.70	62	6,645.26
	<b>3446 - Totals</b>	<b>\$9,700.00</b>	<b>\$0.00</b>	<b>\$6,010.30</b>	<b>\$3,689.70</b>	<b>62%</b>	<b>\$6,645.26</b>
<b>3447</b>							
3447.000	Harbor Assessment Fee	.00	.00	.00	.00	+++	107,928.00
	<b>3447 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$107,928.00</b>
<b>3448</b>							
3448.000	Baranof Warm Springs	.00	.00	2,730.00	(2,730.00)	+++	.00
	<b>3448 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,730.00</b>	<b>(\$2,730.00)</b>	<b>+++</b>	<b>\$0.00</b>



# Income Statement

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 240 - Harbor Fund</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 340 - Operating Revenue</b>							
<b>3491</b>							
3491.000	Jobbing-Labor	2,500.00	.00	495.00	2,005.00	20	5,371.66
	<b>3491 - Totals</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$495.00</b>	<b>\$2,005.00</b>	<b>20%</b>	<b>\$5,371.66</b>
<b>3493</b>							
3493.000	Jobbing-Equipment	500.00	.00	430.00	70.00	86	.00
	<b>3493 - Totals</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$430.00</b>	<b>\$70.00</b>	<b>86%</b>	<b>\$0.00</b>
<b>3494</b>							
3494.000	Jobbing-Outside Contracts	9,000.00	.00	.00	9,000.00	0	13,262.31
	<b>3494 - Totals</b>	<b>\$9,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,000.00</b>	<b>0%</b>	<b>\$13,262.31</b>
	<b>Department 340 - Operating Revenue Totals</b>	<b>\$2,297,847.00</b>	<b>\$13,950.44</b>	<b>\$1,243,061.62</b>	<b>\$1,054,785.38</b>	<b>54%</b>	<b>\$1,259,780.55</b>
<b>Department 350 - Non-Operating Revenue</b>							
<b>3501</b>							
3501.003	Other Revenue	30,000.00	1,323.75	6,590.04	23,409.96	22	6,984.88
3501.004	Daily Electric Billing	68,000.00	5,424.11	33,218.06	34,781.94	49	42,068.83
3501.005	Hoist Revenue	2,400.00	75.75	1,228.70	1,171.30	51	1,234.05
3501.006	Launch Ramp Fees	7,000.00	650.00	1,820.00	5,180.00	26	2,349.00
	<b>3501 - Totals</b>	<b>\$107,400.00</b>	<b>\$7,473.61</b>	<b>\$42,856.80</b>	<b>\$64,543.20</b>	<b>40%</b>	<b>\$52,636.76</b>
	<b>Department 350 - Non-Operating Revenue Totals</b>	<b>\$107,400.00</b>	<b>\$7,473.61</b>	<b>\$42,856.80</b>	<b>\$64,543.20</b>	<b>40%</b>	<b>\$52,636.76</b>
<b>Department 360 - Uses of Prop &amp; Investment</b>							
<b>3610</b>							
3610.000	Interest Income	173,380.00	14,587.21	80,464.90	92,915.10	46	78,228.73
	<b>3610 - Totals</b>	<b>\$173,380.00</b>	<b>\$14,587.21</b>	<b>\$80,464.90</b>	<b>\$92,915.10</b>	<b>46%</b>	<b>\$78,228.73</b>
	<b>Department 360 - Uses of Prop &amp; Investment Totals</b>	<b>\$173,380.00</b>	<b>\$14,587.21</b>	<b>\$80,464.90</b>	<b>\$92,915.10</b>	<b>46%</b>	<b>\$78,228.73</b>
<b>Department 380 - Miscellaneous</b>							
<b>3820</b>							
3820.000	Bad Debt Collected	13,000.00	.00	8,641.79	4,358.21	66	9,953.13
	<b>3820 - Totals</b>	<b>\$13,000.00</b>	<b>\$0.00</b>	<b>\$8,641.79</b>	<b>\$4,358.21</b>	<b>66%</b>	<b>\$9,953.13</b>
	<b>Department 380 - Miscellaneous Totals</b>	<b>\$13,000.00</b>	<b>\$0.00</b>	<b>\$8,641.79</b>	<b>\$4,358.21</b>	<b>66%</b>	<b>\$9,953.13</b>
<b>Department 390 - Cash Basis Receipts</b>							
<b>3950</b>							
3950.100	Transfer In General Fund	39,990.00	.00	.00	39,990.00	0	.00
3950.171	Transfer In SE Econ Dev	.00	.00	.00	.00	+++	170,000.00





# Income Statement

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 240 - Harbor Fund</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 390 - Cash Basis Receipts</b>							
3950.194	Transfer In Comm Pass Tax	15,000.00	.00	.00	15,000.00	0	5,089.00
<b>3950 - Totals</b>		<b>\$54,990.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$54,990.00</b>	<b>0%</b>	<b>\$175,089.00</b>
<b>Department 390 - Cash Basis Receipts Totals</b>		<b>\$54,990.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$54,990.00</b>	<b>0%</b>	<b>\$175,089.00</b>
<b>Division 300 - Revenue Totals</b>		<b>\$3,546,617.00</b>	<b>\$36,011.26</b>	<b>\$1,375,025.11</b>	<b>\$2,171,591.89</b>	<b>39%</b>	<b>\$1,591,838.35</b>
<b>REVENUE TOTALS</b>		<b>\$3,546,617.00</b>	<b>\$36,011.26</b>	<b>\$1,375,025.11</b>	<b>\$2,171,591.89</b>	<b>39%</b>	<b>\$1,591,838.35</b>
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 601 - Administration</b>							
<b>5110</b>							
5110.001	Regular Salaries/Wages	49,967.00	3,251.52	17,993.88	31,973.12	36	18,200.94
5110.002	Holidays	.00	180.64	1,354.80	(1,354.80)	+++	1,328.40
5110.003	Sick Leave	.00	22.58	502.42	(502.42)	+++	71.96
5110.004	Overtime	9,500.00	135.49	728.24	8,771.76	8	199.28
5110.010	Temp Wages	62,680.00	.00	4,871.66	57,808.34	8	2,694.50
<b>5110 - Totals</b>		<b>\$122,147.00</b>	<b>\$3,590.23</b>	<b>\$25,451.00</b>	<b>\$96,696.00</b>	<b>21%</b>	<b>\$22,495.08</b>
<b>5120</b>							
5120.001	Annual Leave	21,800.00	180.64	4,324.07	17,475.93	20	2,352.38
5120.002	SBS	8,640.00	231.16	1,825.20	6,814.80	21	1,523.12
5120.003	Medicare	2,044.00	54.69	431.73	1,612.27	21	360.29
5120.004	PERS	12,423.00	829.60	4,971.36	7,451.64	40	4,763.63
5120.005	Health Insurance	11,820.00	984.98	5,909.88	5,910.12	50	5,303.16
5120.006	Life Insurance	15.00	1.18	7.08	7.92	47	7.08
5120.007	Workmen's Compensation	4,449.84	22.25	161.51	4,288.33	4	138.77
<b>5120 - Totals</b>		<b>\$61,191.84</b>	<b>\$2,304.50</b>	<b>\$17,630.83</b>	<b>\$43,561.01</b>	<b>29%</b>	<b>\$14,448.43</b>
<b>5201</b>							
5201.000	Training and Travel	6,000.00	.00	975.00	5,025.00	16	.00
<b>5201 - Totals</b>		<b>\$6,000.00</b>	<b>\$0.00</b>	<b>\$975.00</b>	<b>\$5,025.00</b>	<b>16%</b>	<b>\$0.00</b>
<b>5202</b>							
5202.000	Uniforms	250.00	.00	.00	250.00	0	.00
<b>5202 - Totals</b>		<b>\$250.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250.00</b>	<b>0%</b>	<b>\$0.00</b>



# Income Statement

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category <b>Proprietary Funds</b>							
Fund Type <b>Enterprise Funds</b>							
Fund <b>240 - Harbor Fund</b>							
EXPENSE							
Division <b>600 - Operations</b>							
Department <b>601 - Administration</b>							
<b>5203</b>							
5203.004	Solid Waste	14,000.00	.00	.00	14,000.00	0	.00
<b>5203 - Totals</b>		<b>\$14,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5204</b>							
5204.000	Telephone	1,000.00	58.72	703.87	296.13	70	234.79
<b>5204 - Totals</b>		<b>\$1,000.00</b>	<b>\$58.72</b>	<b>\$703.87</b>	<b>\$296.13</b>	<b>70%</b>	<b>\$234.79</b>
<b>5205</b>							
5205.000	Insurance	40,000.00	3,095.64	18,573.84	21,426.16	46	19,368.72
<b>5205 - Totals</b>		<b>\$40,000.00</b>	<b>\$3,095.64</b>	<b>\$18,573.84</b>	<b>\$21,426.16</b>	<b>46%</b>	<b>\$19,368.72</b>
<b>5206</b>							
5206.000	Supplies	5,000.00	.00	87.92	4,912.08	2	.00
<b>5206 - Totals</b>		<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$87.92</b>	<b>\$4,912.08</b>	<b>2%</b>	<b>\$0.00</b>
<b>5207</b>							
5207.000	Repairs & Maintenance	90,000.00	.00	.00	90,000.00	0	.00
<b>5207 - Totals</b>		<b>\$90,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$90,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5208</b>							
5208.000	Bldg Repair & Maint	655.00	369.84	609.29	45.71	93	1,971.20
<b>5208 - Totals</b>		<b>\$655.00</b>	<b>\$369.84</b>	<b>\$609.29</b>	<b>\$45.71</b>	<b>93%</b>	<b>\$1,971.20</b>
<b>5211</b>							
5211.000	Data Processing Fees	49,381.00	4,115.08	24,690.48	24,690.52	50	25,702.02
<b>5211 - Totals</b>		<b>\$49,381.00</b>	<b>\$4,115.08</b>	<b>\$24,690.48</b>	<b>\$24,690.52</b>	<b>50%</b>	<b>\$25,702.02</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	2,206.00	197.09	2,004.83	201.17	91	3,580.53
<b>5212 - Totals</b>		<b>\$2,206.00</b>	<b>\$197.09</b>	<b>\$2,004.83</b>	<b>\$201.17</b>	<b>91%</b>	<b>\$3,580.53</b>
<b>5214</b>							
5214.000	Interdepartment Services	365,824.00	36,829.37	180,843.38	184,980.62	49	170,077.31
<b>5214 - Totals</b>		<b>\$365,824.00</b>	<b>\$36,829.37</b>	<b>\$180,843.38</b>	<b>\$184,980.62</b>	<b>49%</b>	<b>\$170,077.31</b>
<b>5221</b>							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	1,982.89
<b>5221 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$1,982.89</b>
<b>5222</b>							
5222.000	Postage	5,000.00	.00	1,900.00	3,100.00	38	3,000.00
<b>5222 - Totals</b>		<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$1,900.00</b>	<b>\$3,100.00</b>	<b>38%</b>	<b>\$3,000.00</b>



# Income Statement

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 240 - Harbor Fund</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 601 - Administration</b>							
<b>5224</b>							
5224.000	Dues & Publications	1,175.00	275.00	275.00	900.00	23	990.00
	<b>5224 - Totals</b>	<b>\$1,175.00</b>	<b>\$275.00</b>	<b>\$275.00</b>	<b>\$900.00</b>	<b>23%</b>	<b>\$990.00</b>
<b>5226</b>							
5226.000	Advertising	.00	.00	125.00	(125.00)	+++	125.00
	<b>5226 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$125.00</b>	<b>(\$125.00)</b>	<b>+++</b>	<b>\$125.00</b>
<b>5227</b>							
5227.002	Rent-Equipment	1,000.00	25.00	150.00	850.00	15	150.00
	<b>5227 - Totals</b>	<b>\$1,000.00</b>	<b>\$25.00</b>	<b>\$150.00</b>	<b>\$850.00</b>	<b>15%</b>	<b>\$150.00</b>
<b>5230</b>							
5230.000	Bad Debts	20,000.00	13,174.58	65,481.42	(45,481.42)	327	29,467.51
	<b>5230 - Totals</b>	<b>\$20,000.00</b>	<b>\$13,174.58</b>	<b>\$65,481.42</b>	<b>(\$45,481.42)</b>	<b>327%</b>	<b>\$29,467.51</b>
<b>5231</b>							
5231.000	Credit Card Expense	53,000.00	1,668.79	30,705.81	22,294.19	58	28,130.54
	<b>5231 - Totals</b>	<b>\$53,000.00</b>	<b>\$1,668.79</b>	<b>\$30,705.81</b>	<b>\$22,294.19</b>	<b>58%</b>	<b>\$28,130.54</b>
<b>5290</b>							
5290.000	Other Expenses	3,500.00	4,489.96	4,950.56	(1,450.56)	141	239.64
	<b>5290 - Totals</b>	<b>\$3,500.00</b>	<b>\$4,489.96</b>	<b>\$4,950.56</b>	<b>(\$1,450.56)</b>	<b>141%</b>	<b>\$239.64</b>
	<b>Department 601 - Administration Totals</b>	<b>\$841,329.84</b>	<b>\$70,193.80</b>	<b>\$375,158.23</b>	<b>\$466,171.61</b>	<b>45%</b>	<b>\$321,963.66</b>
<b>Department 630 - Operations</b>							
<b>5110</b>							
5110.001	Regular Salaries/Wages	398,487.00	25,453.82	154,222.84	244,264.16	39	147,458.27
5110.002	Holidays	.00	2,018.62	8,796.31	(8,796.31)	+++	8,283.40
5110.003	Sick Leave	.00	906.04	7,266.39	(7,266.39)	+++	13,632.04
5110.004	Overtime	.00	325.41	7,990.11	(7,990.11)	+++	5,530.16
5110.010	Temp Wages	.00	.00	22,901.65	(22,901.65)	+++	18,412.25
	<b>5110 - Totals</b>	<b>\$398,487.00</b>	<b>\$28,703.89</b>	<b>\$201,177.30</b>	<b>\$197,309.70</b>	<b>50%</b>	<b>\$193,316.12</b>
<b>5120</b>							
5120.001	Annual Leave	.00	4,967.71	34,051.26	(34,051.26)	+++	20,084.50
5120.002	SBS	24,428.00	2,068.66	14,447.07	9,980.93	59	13,109.13
5120.003	Medicare	5,779.00	491.53	3,432.96	2,346.04	59	3,114.59
5120.004	PERS	87,668.00	6,889.62	42,639.53	45,028.47	49	41,946.54
5120.005	Health Insurance	181,450.00	15,120.78	90,724.68	90,725.32	50	81,435.36





# Income Statement

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 240 - Harbor Fund</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 630 - Operations</b>							
5120.006	Life Insurance	100.00	8.26	49.56	50.44	50	49.56
5120.007	Workmen's Compensation	23,033.74	1,814.43	12,745.70	10,288.04	55	13,532.83
<b>5120 - Totals</b>		<b>\$322,458.74</b>	<b>\$31,360.99</b>	<b>\$198,090.76</b>	<b>\$124,367.98</b>	<b>61%</b>	<b>\$173,272.51</b>
<b>5201</b>							
5201.000	Training and Travel	.00	.00	355.70	(355.70)	+++	1,363.33
<b>5201 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$355.70</b>	<b>(\$355.70)</b>	<b>+++</b>	<b>\$1,363.33</b>
<b>5202</b>							
5202.000	Uniforms	2,500.00	.00	1,477.80	1,022.20	59	204.51
<b>5202 - Totals</b>		<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$1,477.80</b>	<b>\$1,022.20</b>	<b>59%</b>	<b>\$204.51</b>
<b>5203</b>							
5203.001	Electric	600,000.00	7,913.27	227,333.93	372,666.07	38	284,964.33
<b>5203 - Totals</b>		<b>\$600,000.00</b>	<b>\$7,913.27</b>	<b>\$227,333.93</b>	<b>\$372,666.07</b>	<b>38%</b>	<b>\$284,964.33</b>
<b>5204</b>							
5204.001	Cell Phone Stipend	900.00	75.00	450.00	450.00	50	450.00
<b>5204 - Totals</b>		<b>\$900.00</b>	<b>\$75.00</b>	<b>\$450.00</b>	<b>\$450.00</b>	<b>50%</b>	<b>\$450.00</b>
<b>5206</b>							
5206.000	Supplies	18,000.00	2,768.72	10,873.64	7,126.36	60	5,471.55
<b>5206 - Totals</b>		<b>\$18,000.00</b>	<b>\$2,768.72</b>	<b>\$10,873.64</b>	<b>\$7,126.36</b>	<b>60%</b>	<b>\$5,471.55</b>
<b>5207</b>							
5207.000	Repairs & Maintenance	1,680.00	14,995.30	39,863.55	(38,183.55)	2,373	36,137.29
5207.001	Boat Repair and Maintenance	1,800.00	.00	971.46	828.54	54	462.37
5207.002	Crush derelict boats	5,000.00	.00	.00	5,000.00	0	.00
<b>5207 - Totals</b>		<b>\$8,480.00</b>	<b>\$14,995.30</b>	<b>\$40,835.01</b>	<b>(\$32,355.01)</b>	<b>482%</b>	<b>\$36,599.66</b>
<b>5208</b>							
5208.000	Bldg Repair & Maint	.00	.00	3,451.62	(3,451.62)	+++	.00
<b>5208 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,451.62</b>	<b>(\$3,451.62)</b>	<b>+++</b>	<b>\$0.00</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	89,000.00	8,425.59	45,220.31	43,779.69	51	54,598.15
<b>5212 - Totals</b>		<b>\$89,000.00</b>	<b>\$8,425.59</b>	<b>\$45,220.31</b>	<b>\$43,779.69</b>	<b>51%</b>	<b>\$54,598.15</b>
<b>5214</b>							
5214.000	Interdepartment Services	.00	.00	378.60	(378.60)	+++	.00
<b>5214 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$378.60</b>	<b>(\$378.60)</b>	<b>+++</b>	<b>\$0.00</b>





# Income Statement

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 240 - Harbor Fund</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 630 - Operations</b>							
<b>5221</b>							
5221.000	Transportation/Vehicles	51,304.00	3,621.36	21,481.41	29,822.59	42	30,028.66
	<b>5221 - Totals</b>	<b>\$51,304.00</b>	<b>\$3,621.36</b>	<b>\$21,481.41</b>	<b>\$29,822.59</b>	<b>42%</b>	<b>\$30,028.66</b>
<b>5223</b>							
5223.000	Tools & Small Equipment	10,000.00	.00	536.00	9,464.00	5	733.09
	<b>5223 - Totals</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$536.00</b>	<b>\$9,464.00</b>	<b>5%</b>	<b>\$733.09</b>
<b>5226</b>							
5226.000	Advertising	2,000.00	.00	.00	2,000.00	0	888.10
	<b>5226 - Totals</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>0%</b>	<b>\$888.10</b>
<b>5227</b>							
5227.002	Rent-Equipment	.00	267.00	267.00	(267.00)	+++	328.60
	<b>5227 - Totals</b>	<b>\$0.00</b>	<b>\$267.00</b>	<b>\$267.00</b>	<b>(\$267.00)</b>	<b>+++</b>	<b>\$328.60</b>
	<b>Department 630 - Operations Totals</b>	<b>\$1,503,129.74</b>	<b>\$98,131.12</b>	<b>\$751,929.08</b>	<b>\$751,200.66</b>	<b>50%</b>	<b>\$782,218.61</b>
	<b>Division 600 - Operations Totals</b>	<b>\$2,344,459.58</b>	<b>\$168,324.92</b>	<b>\$1,127,087.31</b>	<b>\$1,217,372.27</b>	<b>48%</b>	<b>\$1,104,182.27</b>
<b>Division 640 - Depreciation/Amortization</b>							
<b>6203</b>							
6203.000	Depreciation-Harbors	.00	98,787.01	592,722.06	(592,722.06)	+++	518,926.80
	<b>6203 - Totals</b>	<b>\$0.00</b>	<b>\$98,787.01</b>	<b>\$592,722.06</b>	<b>(\$592,722.06)</b>	<b>+++</b>	<b>\$518,926.80</b>
<b>6205</b>							
6205.000	Depreciation-Buildings	.00	1,093.95	6,563.70	(6,563.70)	+++	6,563.70
	<b>6205 - Totals</b>	<b>\$0.00</b>	<b>\$1,093.95</b>	<b>\$6,563.70</b>	<b>(\$6,563.70)</b>	<b>+++</b>	<b>\$6,563.70</b>
<b>6206</b>							
6206.000	Depreciation-Machinery	.00	2,783.51	16,701.06	(16,701.06)	+++	17,714.10
	<b>6206 - Totals</b>	<b>\$0.00</b>	<b>\$2,783.51</b>	<b>\$16,701.06</b>	<b>(\$16,701.06)</b>	<b>+++</b>	<b>\$17,714.10</b>
	<b>Division 640 - Depreciation/Amortization Totals</b>	<b>\$0.00</b>	<b>\$102,664.47</b>	<b>\$615,986.82</b>	<b>(\$615,986.82)</b>	<b>+++</b>	<b>\$543,204.60</b>
<b>Division 650 - Debt Payments</b>							
<b>5295</b>							
5295.000	Interest Expense	167,063.00	12,095.83	73,720.82	93,342.18	44	79,933.29
	<b>5295 - Totals</b>	<b>\$167,063.00</b>	<b>\$12,095.83</b>	<b>\$73,720.82</b>	<b>\$93,342.18</b>	<b>44%</b>	<b>\$79,933.29</b>



# Income Statement

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 240 - Harbor Fund</b>							
<b>EXPENSE</b>							
<b>Division 650 - Debt Payments</b>							
<b>7301</b>							
7301.000	Note Principal Payments	195,349.00	.00	.00	195,349.00	0	.00
<b>7301 - Totals</b>		<b>\$195,349.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$195,349.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>Division 650 - Debt Payments Totals</b>		<b>\$362,412.00</b>	<b>\$12,095.83</b>	<b>\$73,720.82</b>	<b>\$288,691.18</b>	<b>20%</b>	<b>\$79,933.29</b>
<b>Division 680 - Transfers Between Funds</b>							
<b>7200</b>							
7200.000	Interfund Transfers Out	1,330,000.00	.00	1,330,000.00	.00	100	.00
<b>7200 - Totals</b>		<b>\$1,330,000.00</b>	<b>\$0.00</b>	<b>\$1,330,000.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$0.00</b>
<b>Division 680 - Transfers Between Funds Totals</b>		<b>\$1,330,000.00</b>	<b>\$0.00</b>	<b>\$1,330,000.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$0.00</b>
<b>EXPENSE TOTALS</b>		<b>\$4,036,871.58</b>	<b>\$283,085.22</b>	<b>\$3,146,794.95</b>	<b>\$890,076.63</b>	<b>78%</b>	<b>\$1,727,320.16</b>
<b>Fund 240 - Harbor Fund Totals</b>							
<b>REVENUE TOTALS</b>		<b>3,546,617.00</b>	<b>36,011.26</b>	<b>1,375,025.11</b>	<b>2,171,591.89</b>	<b>39%</b>	<b>1,591,838.35</b>
<b>EXPENSE TOTALS</b>		<b>4,036,871.58</b>	<b>283,085.22</b>	<b>3,146,794.95</b>	<b>890,076.63</b>	<b>78%</b>	<b>1,727,320.16</b>
<b>Fund 240 - Harbor Fund Net Gain (Loss)</b>		<b>(\$490,254.58)</b>	<b>(\$247,073.96)</b>	<b>(\$1,771,769.84)</b>	<b>(\$1,281,515.26)</b>	<b>361%</b>	<b>(\$135,481.81)</b>
<b>Fund Type Enterprise Funds Totals</b>							
<b>REVENUE TOTALS</b>		<b>3,546,617.00</b>	<b>36,011.26</b>	<b>1,375,025.11</b>	<b>2,171,591.89</b>	<b>39%</b>	<b>1,591,838.35</b>
<b>EXPENSE TOTALS</b>		<b>4,036,871.58</b>	<b>283,085.22</b>	<b>3,146,794.95</b>	<b>890,076.63</b>	<b>78%</b>	<b>1,727,320.16</b>
<b>Fund Type Enterprise Funds Net Gain (Loss)</b>		<b>(\$490,254.58)</b>	<b>(\$247,073.96)</b>	<b>(\$1,771,769.84)</b>	<b>(\$1,281,515.26)</b>	<b>361%</b>	<b>(\$135,481.81)</b>
<b>Fund Category Proprietary Funds Totals</b>							
<b>REVENUE TOTALS</b>		<b>5,156,617.00</b>	<b>36,011.26</b>	<b>3,073,534.54</b>	<b>2,083,082.46</b>	<b>60%</b>	<b>1,591,838.35</b>
<b>EXPENSE TOTALS</b>		<b>5,517,955.25</b>	<b>288,692.52</b>	<b>3,379,849.00</b>	<b>2,138,106.25</b>	<b>61%</b>	<b>1,624,474.27</b>
<b>Fund Category Proprietary Funds Net Gain (Loss)</b>		<b>(\$361,338.25)</b>	<b>(\$252,681.26)</b>	<b>(\$306,314.46)</b>	<b>\$55,023.79</b>	<b>85%</b>	<b>(\$32,635.92)</b>
<b>Grand Totals</b>							
<b>REVENUE TOTALS</b>		<b>5,156,617.00</b>	<b>36,011.26</b>	<b>3,073,534.54</b>	<b>2,083,082.46</b>	<b>60%</b>	<b>1,591,838.35</b>
<b>EXPENSE TOTALS</b>		<b>5,517,955.25</b>	<b>288,692.52</b>	<b>3,379,849.00</b>	<b>2,138,106.25</b>	<b>61%</b>	<b>1,624,474.27</b>
<b>Grand Total Net Gain (Loss)</b>		<b>(\$361,338.25)</b>	<b>(\$252,681.26)</b>	<b>(\$306,314.46)</b>	<b>\$55,023.79</b>	<b>85%</b>	<b>(\$32,635.92)</b>



# Income Statement

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Capital Projects Funds</b>							
<b>Fund 750 - Capital Project-Harbor</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 310 - State Revenue</b>							
<b>3101</b>							
3101.005	Grant Revenue	.00	.00	368,509.43	(368,509.43)	+++	.00
	<b>3101 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$368,509.43</b>	<b>(\$368,509.43)</b>	<b>+++</b>	<b>\$0.00</b>
	<b>Department 310 - State Revenue Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$368,509.43</b>	<b>(\$368,509.43)</b>	<b>+++</b>	<b>\$0.00</b>
<b>Department 390 - Cash Basis Receipts</b>							
<b>3950</b>							
3950.240	Transfer In Harbor	1,610,000.00	.00	1,330,000.00	280,000.00	83	.00
	<b>3950 - Totals</b>	<b>\$1,610,000.00</b>	<b>\$0.00</b>	<b>\$1,330,000.00</b>	<b>\$280,000.00</b>	<b>83%</b>	<b>\$0.00</b>
	<b>Department 390 - Cash Basis Receipts Totals</b>	<b>\$1,610,000.00</b>	<b>\$0.00</b>	<b>\$1,330,000.00</b>	<b>\$280,000.00</b>	<b>83%</b>	<b>\$0.00</b>
	<b>Division 300 - Revenue Totals</b>	<b>\$1,610,000.00</b>	<b>\$0.00</b>	<b>\$1,698,509.43</b>	<b>(\$88,509.43)</b>	<b>105%</b>	<b>\$0.00</b>
	<b>REVENUE TOTALS</b>	<b>\$1,610,000.00</b>	<b>\$0.00</b>	<b>\$1,698,509.43</b>	<b>(\$88,509.43)</b>	<b>105%</b>	<b>\$0.00</b>
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 630 - Operations</b>							
<b>5212</b>							
5212.000	Contracted/Purchased Serv	1,481,083.67	.00	225,726.15	1,255,357.52	15	(113,679.68)
	<b>5212 - Totals</b>	<b>\$1,481,083.67</b>	<b>\$0.00</b>	<b>\$225,726.15</b>	<b>\$1,255,357.52</b>	<b>15%</b>	<b>(\$113,679.68)</b>
<b>5214</b>							
5214.000	Interdepartment Services	.00	5,607.30	7,327.90	(7,327.90)	+++	10,833.79
	<b>5214 - Totals</b>	<b>\$0.00</b>	<b>\$5,607.30</b>	<b>\$7,327.90</b>	<b>(\$7,327.90)</b>	<b>+++</b>	<b>\$10,833.79</b>
	<b>Department 630 - Operations Totals</b>	<b>\$1,481,083.67</b>	<b>\$5,607.30</b>	<b>\$233,054.05</b>	<b>\$1,248,029.62</b>	<b>16%</b>	<b>(\$102,845.89)</b>
	<b>Division 600 - Operations Totals</b>	<b>\$1,481,083.67</b>	<b>\$5,607.30</b>	<b>\$233,054.05</b>	<b>\$1,248,029.62</b>	<b>16%</b>	<b>(\$102,845.89)</b>
	<b>EXPENSE TOTALS</b>	<b>\$1,481,083.67</b>	<b>\$5,607.30</b>	<b>\$233,054.05</b>	<b>\$1,248,029.62</b>	<b>16%</b>	<b>(\$102,845.89)</b>
	<b>Fund 750 - Capital Project-Harbor Totals</b>						
	<b>REVENUE TOTALS</b>	<b>1,610,000.00</b>	<b>.00</b>	<b>1,698,509.43</b>	<b>(88,509.43)</b>	<b>105%</b>	<b>.00</b>
	<b>EXPENSE TOTALS</b>	<b>1,481,083.67</b>	<b>5,607.30</b>	<b>233,054.05</b>	<b>1,248,029.62</b>	<b>16%</b>	<b>(102,845.89)</b>
	<b>Fund 750 - Capital Project-Harbor Net Gain (Loss)</b>	<b>\$128,916.33</b>	<b>(\$5,607.30)</b>	<b>\$1,465,455.38</b>	<b>\$1,336,539.05</b>	<b>1,137%</b>	<b>\$102,845.89</b>
	<b>Fund Type Capital Projects Funds Totals</b>						
	<b>REVENUE TOTALS</b>	<b>1,610,000.00</b>	<b>.00</b>	<b>1,698,509.43</b>	<b>(88,509.43)</b>	<b>105%</b>	<b>.00</b>
	<b>EXPENSE TOTALS</b>	<b>1,481,083.67</b>	<b>5,607.30</b>	<b>233,054.05</b>	<b>1,248,029.62</b>	<b>16%</b>	<b>(102,845.89)</b>
	<b>Fund Type Capital Projects Funds Net Gain (Loss)</b>	<b>\$128,916.33</b>	<b>(\$5,607.30)</b>	<b>\$1,465,455.38</b>	<b>\$1,336,539.05</b>	<b>1,137%</b>	<b>\$102,845.89</b>





# Balance Sheet

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Enterprise Funds</b>					
<b>Fund 240 - Harbor Fund</b>					
<b>ASSETS</b>					
<b>1027</b>					
1027.000	Change in FMV-Investments	6,047.01	143,569.70	(137,522.69)	(95.79)
<b>1027 - Totals</b>		<b>\$6,047.01</b>	<b>\$143,569.70</b>	<b>(\$137,522.69)</b>	<b>(95.79%)</b>
<b>1030</b>					
1030.100	Investment-Central Trea.	6,016,432.65	6,629,460.24	(613,027.59)	(9.25)
<b>1030 - Totals</b>		<b>\$6,016,432.65</b>	<b>\$6,629,460.24</b>	<b>(\$613,027.59)</b>	<b>(9.25%)</b>
<b>1050</b>					
1050.000	Accts Rec.-Misc Billing	.00	17,222.31	(17,222.31)	(100.00)
1050.030	Accts Rec.-Other	(37,218.25)	(55,072.86)	17,854.61	32.42
1050.050	Accts Rec.-Collections	191,216.20	131,057.00	60,159.20	45.90
1050.900	Allowance - Doubtful Acct	(191,216.20)	(131,057.00)	(60,159.20)	(45.90)
<b>1050 - Totals</b>		<b>(\$37,218.25)</b>	<b>(\$37,850.55)</b>	<b>\$632.30</b>	<b>1.67%</b>
<b>1200</b>					
1200.020	Prepaid Insurance	18,573.87	19,368.73	(794.86)	(4.10)
1200.030	Prepaid Workers Compensation Insurance	13,372.70	13,883.08	(510.38)	(3.68)
<b>1200 - Totals</b>		<b>\$31,946.57</b>	<b>\$33,251.81</b>	<b>(\$1,305.24)</b>	<b>(3.93%)</b>
<b>1500</b>					
1500.240	Land - Harbor	90,000.00	90,000.00	.00	.00
<b>1500 - Totals</b>		<b>\$90,000.00</b>	<b>\$90,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1510</b>					
1510.000	Land Improvements	1,298,771.69	1,298,771.69	.00	.00
<b>1510 - Totals</b>		<b>\$1,298,771.69</b>	<b>\$1,298,771.69</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1530</b>					
1530.001	ANB Harbor	8,642,301.16	8,647,271.61	(4,970.45)	(.06)
1530.002	Crescent Harbor	3,645,852.09	3,640,881.64	4,970.45	.14
1530.003	Ellason Harbor	14,277,241.32	8,458,584.66	5,818,656.66	68.79
1530.004	Grid for Harbors	586,279.73	586,279.73	.00	.00
1530.005	Seaplane Float	458,006.91	301,874.52	156,132.39	51.72
1530.006	Work Float	512,991.50	512,991.50	.00	.00
1530.007	Sealing Harbor	2,382,401.67	2,382,401.67	.00	.00
1530.008	Port Facility Harbor	195,001.44	195,001.44	.00	.00
1530.009	Thomsen Harbor	5,463,078.82	5,463,078.82	.00	.00
1530.010	Parking Lots	38,400.00	38,400.00	.00	.00
1530.011	Fish Waste Disposal Boat	269,316.36	269,316.36	.00	.00
<b>1530 - Totals</b>		<b>\$36,470,871.00</b>	<b>\$30,496,081.95</b>	<b>\$5,974,789.05</b>	<b>19.59%</b>





# Balance Sheet

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
Fund	240 - Harbor Fund				
ASSETS					
<b>1540</b>					
1540.000	Buildings	394,723.32	394,723.32	.00	.00
	<b>1540 - Totals</b>	<b>\$394,723.32</b>	<b>\$394,723.32</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1550</b>					
1550.000	Machinery & Equipment	241,163.83	241,163.83	.00	.00
	<b>1550 - Totals</b>	<b>\$241,163.83</b>	<b>\$241,163.83</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1590</b>					
1590.000	Construction in Progress	(6.00)	(6.00)	.00	.00
	<b>1590 - Totals</b>	<b>(\$6.00)</b>	<b>(\$6.00)</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1610</b>					
1610.000	Accumulated Depr. Land Im	(608,594.41)	(574,933.21)	(33,661.20)	(5.85)
	<b>1610 - Totals</b>	<b>(\$608,594.41)</b>	<b>(\$574,933.21)</b>	<b>(\$33,661.20)</b>	<b>(5.85%)</b>
<b>1630</b>					
1630.000	Accumulated Depr Harbor	.23	.23	.00	.00
1630.001	Accumulated Depr ANB Harb	(1,778,873.70)	(1,387,986.53)	(390,887.17)	(28.16)
1630.002	Accumulated Depr Crescent	(2,504,379.12)	(2,350,865.72)	(153,513.40)	(6.53)
1630.003	Accumulated Depr Eliason	(4,337,160.26)	(3,897,422.61)	(439,737.65)	(11.28)
1630.004	Accumulated Depr Grid	(586,279.73)	(586,279.73)	.00	.00
1630.005	Accumulated Depr Seaplane	(192,729.51)	(186,874.00)	(5,855.51)	(3.13)
1630.006	Accumulated Depr Work Flt	(473,562.10)	(468,955.90)	(4,606.20)	(.98)
1630.007	Accumulated Depr Sealing	(1,704,527.49)	(1,612,045.65)	(92,481.84)	(5.74)
1630.008	Accumulated Depr Port Fac	(195,001.44)	(195,001.44)	.00	.00
1630.009	Accumulated Depr Thomsen	(1,365,769.39)	(1,229,192.47)	(136,576.92)	(11.11)
1630.010	Parking Lots	(15,360.00)	(13,440.00)	(1,920.00)	(14.29)
1630.011	Accumulated Depreciation Fish Waste Boat	(94,260.68)	(67,329.08)	(26,931.60)	(40.00)
	<b>1630 - Totals</b>	<b>(\$13,247,903.19)</b>	<b>(\$11,995,392.90)</b>	<b>(\$1,252,510.29)</b>	<b>(10.44%)</b>
<b>1640</b>					
1640.000	Accumulated Depr Building	(396,003.74)	(382,876.34)	(13,127.40)	(3.43)
	<b>1640 - Totals</b>	<b>(\$396,003.74)</b>	<b>(\$382,876.34)</b>	<b>(\$13,127.40)</b>	<b>(3.43%)</b>
<b>1650</b>					
1650.000	Accumulated Depr Equipmnt	(239,787.08)	(234,329.55)	(5,457.53)	(2.33)
	<b>1650 - Totals</b>	<b>(\$239,787.08)</b>	<b>(\$234,329.55)</b>	<b>(\$5,457.53)</b>	<b>(2.33%)</b>
<b>1800</b>					
1800.060	2013 Debt Serv Reserve Fd	330,287.06	324,854.06	5,433.00	1.67
	<b>1800 - Totals</b>	<b>\$330,287.06</b>	<b>\$324,854.06</b>	<b>\$5,433.00</b>	<b>1.67%</b>



# Balance Sheet

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Enterprise Funds</b>					
<b>Fund 240 - Harbor Fund</b>					
<b>ASSETS</b>					
<b>1825</b>					
1825.000	Deferred Outflow Pension	239,967.00	130,668.00	109,299.00	83.65
<b>1825 - Totals</b>		<b>\$239,967.00</b>	<b>\$130,668.00</b>	<b>\$109,299.00</b>	<b>83.65%</b>
<b>ASSETS TOTALS</b>		<b>\$30,590,697.46</b>	<b>\$26,557,156.05</b>	<b>\$4,033,541.41</b>	<b>15.19%</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
<b>2025</b>					
2025.000	Interfund Payable	.00	100,000.00	(100,000.00)	(100.00)
<b>2025 - Totals</b>		<b>\$0.00</b>	<b>\$100,000.00</b>	<b>(\$100,000.00)</b>	<b>(100.00%)</b>
<b>2060</b>					
2060.000	Compensated Absences Pay.	55,046.78	46,851.58	8,195.20	17.49
<b>2060 - Totals</b>		<b>\$55,046.78</b>	<b>\$46,851.58</b>	<b>\$8,195.20</b>	<b>17.49%</b>
<b>2200</b>					
2200.001	Interest Payable-Bonds	57,579.19	66,208.35	(8,629.16)	(13.03)
<b>2200 - Totals</b>		<b>\$57,579.19</b>	<b>\$66,208.35</b>	<b>(\$8,629.16)</b>	<b>(13.03%)</b>
<b>2500</b>					
2500.017	2013 Bond Series 1	3,420,000.00	3,565,000.00	(145,000.00)	(4.07)
2500.019	Premium on 2013 Bonds	491,586.16	522,311.16	(30,725.00)	(5.88)
2500.500	Notes Payable-State	544,177.88	589,526.03	(45,348.15)	(7.69)
2500.900	Net Pension Liability	1,030,314.00	741,203.00	289,111.00	39.01
<b>2500 - Totals</b>		<b>\$5,486,078.04</b>	<b>\$5,418,040.19</b>	<b>\$68,037.85</b>	<b>1.26%</b>
<b>2700</b>					
2700.300	Deferred Inflow Pension	11,485.00	13,122.00	(1,637.00)	(12.48)
<b>2700 - Totals</b>		<b>\$11,485.00</b>	<b>\$13,122.00</b>	<b>(\$1,637.00)</b>	<b>(12.48%)</b>
<b>LIABILITIES TOTALS</b>		<b>\$5,610,189.01</b>	<b>\$5,644,222.12</b>	<b>(\$34,033.11)</b>	<b>(0.60%)</b>
<b>FUND EQUITY</b>					
<b>2800</b>					
2800.001	Contributed Cap.-Federal	255,047.27	255,047.27	.00	.00
2800.002	Contributed Cap.-State	6,630,333.85	6,630,333.85	.00	.00
2800.003	Contributed Cap.-Local	698,765.18	698,765.18	.00	.00
<b>2800 - Totals</b>		<b>\$7,584,146.30</b>	<b>\$7,584,146.30</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2900</b>					
2900.010	Reserve for Encumbrances	1,997.25	1,997.25	.00	.00
<b>2900 - Totals</b>		<b>\$1,997.25</b>	<b>\$1,997.25</b>	<b>\$0.00</b>	<b>0.00%</b>



# Balance Sheet

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Enterprise Funds</b>				
Fund	<b>240 - Harbor Fund</b>				
	<b>FUND EQUITY</b>				
<b>2910</b>					
2910.140	Designated-Capital Project	(48,000.00)	(48,000.00)	.00	.00
2910.240	Designated-Rate Stabilization	1,200,000.00	.00	1,200,000.00	+++
	<b>2910 - Totals</b>	<b>\$1,152,000.00</b>	<b>(\$48,000.00)</b>	<b>\$1,200,000.00</b>	<b>2,500.00%</b>
<b>2920</b>					
2920.000	Undesignated/Re. Earnings	17,807,817.99	13,303,955.44	4,503,862.55	33.85
2920.500	Post Soft Close Entries	208,314.00	208,314.00	.00	.00
	<b>2920 - Totals</b>	<b>\$18,016,131.99</b>	<b>\$13,512,269.44</b>	<b>\$4,503,862.55</b>	<b>33.33%</b>
<b>2965</b>					
2965.000	P/Y Encumbrance Control	(1,997.25)	(1,997.25)	.00	.00
	<b>2965 - Totals</b>	<b>(\$1,997.25)</b>	<b>(\$1,997.25)</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$26,752,278.29</b>	<b>\$21,048,415.74</b>	<b>\$5,703,862.55</b>	<b>27.10%</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(1,375,025.11)			
	Fund Expenses	3,146,794.95			
	<b>FUND EQUITY TOTALS</b>	<b>\$24,980,508.45</b>	<b>\$21,048,415.74</b>	<b>\$3,932,092.71</b>	<b>18.68%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$30,590,697.46</b>	<b>\$26,692,637.86</b>	<b>\$3,898,059.60</b>	<b>14.60%</b>
Fund	<b>240 - Harbor Fund Totals</b>	<b>\$0.00</b>	<b>(\$135,481.81)</b>	<b>\$135,481.81</b>	<b>100.00%</b>
Fund Type	<b>Enterprise Funds Totals</b>	<b>\$0.00</b>	<b>(\$135,481.81)</b>	<b>\$135,481.81</b>	<b>100.00%</b>
Fund Category	<b>Proprietary Funds Totals</b>	<b>\$0.00</b>	<b>(\$135,481.81)</b>	<b>\$135,481.81</b>	<b>100.00%</b>
	<b>Grand Totals</b>	<b>\$0.00</b>	<b>(\$135,481.81)</b>	<b>\$135,481.81</b>	<b>100.00%</b>



# Balance Sheet

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Capital Projects Funds</b>					
<b>Fund 750 - Capital Project-Harbor</b>					
<b>ASSETS</b>					
<b>1030</b>					
1030.100	Investment-Central Trea.	1,454,656.49	534,847.53	919,808.96	171.98
	<b>1030 - Totals</b>	<b>\$1,454,656.49</b>	<b>\$534,847.53</b>	<b>\$919,808.96</b>	<b>171.98%</b>
<b>1050</b>					
1050.060	Accts Rec.- State	368,509.43	.00	368,509.43	+++
	<b>1050 - Totals</b>	<b>\$368,509.43</b>	<b>\$0.00</b>	<b>\$368,509.43</b>	<b>+++</b>
<b>1590</b>					
1590.000	Construction in Progress	73.22	5,767,149.45	(5,767,076.23)	(100.00)
	<b>1590 - Totals</b>	<b>\$73.22</b>	<b>\$5,767,149.45</b>	<b>(\$5,767,076.23)</b>	<b>(100.00%)</b>
	<b>ASSETS TOTALS</b>	<b>\$1,823,239.14</b>	<b>\$6,301,996.98</b>	<b>(\$4,478,757.84)</b>	<b>(71.07%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
<b>2023</b>					
2023.000	Retainage Payable	215,746.52	252,324.80	(36,578.28)	(14.50)
	<b>2023 - Totals</b>	<b>\$215,746.52</b>	<b>\$252,324.80</b>	<b>(\$36,578.28)</b>	<b>(14.50%)</b>
	<b>LIABILITIES TOTALS</b>	<b>\$215,746.52</b>	<b>\$252,324.80</b>	<b>(\$36,578.28)</b>	<b>(14.50%)</b>
<b>FUND EQUITY</b>					
<b>2910</b>					
2910.140	Designated-Capital Project	121,151.95	121,151.95	.00	.00
	<b>2910 - Totals</b>	<b>\$121,151.95</b>	<b>\$121,151.95</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2920</b>					
2920.000	Undesignated/Re. Earnings	20,885.29	5,825,674.34	(5,804,789.05)	(99.64)
	<b>2920 - Totals</b>	<b>\$20,885.29</b>	<b>\$5,825,674.34</b>	<b>(\$5,804,789.05)</b>	<b>(99.64%)</b>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$142,037.24</b>	<b>\$5,946,826.29</b>	<b>(\$5,804,789.05)</b>	<b>(97.61%)</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(1,698,509.43)			
	Fund Expenses	233,054.05			
	<b>FUND EQUITY TOTALS</b>	<b>\$1,607,492.62</b>	<b>\$5,946,826.29</b>	<b>(\$4,339,333.67)</b>	<b>(72.97%)</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$1,823,239.14</b>	<b>\$6,199,151.09</b>	<b>(\$4,375,911.95)</b>	<b>(70.59%)</b>
	<b>Fund 750 - Capital Project-Harbor Totals</b>	<b>\$0.00</b>	<b>\$102,845.89</b>	<b>(\$102,845.89)</b>	<b>(100.00%)</b>
	<b>Fund Type Capital Projects Funds Totals</b>	<b>\$0.00</b>	<b>\$102,845.89</b>	<b>(\$102,845.89)</b>	<b>(100.00%)</b>
	<b>Fund Category Proprietary Funds Totals</b>	<b>\$0.00</b>	<b>\$102,845.89</b>	<b>(\$102,845.89)</b>	<b>(100.00%)</b>
	<b>Grand Totals</b>	<b>\$0.00</b>	<b>\$102,845.89</b>	<b>(\$102,845.89)</b>	<b>(100.00%)</b>