





















Solid Waste Utility

Financial Analysis

As Of, And For the Six-Month Period Ending December, 2016

KPI Dashboard

Indicator	Amount	Compared To Last Yr	Compared To Plan
Revenue	2,072,202		
Earnings Before Interest	20,762		
Earnings Before Interest and Depreciation	145,985		
Net Income	14,278		
Total Working Capital	264,220		
Repair Reserve (1% of PPI)	74,026		
Working Capital Appropriated For Projects	0		
Undesignated Working Capital	190,194		
Days Cash on Hand, Total Working Capital	24.64		
Days Cash on Hand, Undesignated Working Capital	17.74		

The Solid Waste Fund is performing in line with plan for FY2017. Reserve working capital is growing, showing the effects of the rate increase passed in early 2016. Both revenues and expenses are trending ahead of plan, with increased revenues almost exactly offset by increased expenses. A rate increase will be necessary in FY2018 to offset contractual CPI increases.

City and Borough of Sitka
Solid Waste Utility
Income Statement
For The Twelve-Month Period Ending June 30, 2017
(Unaudited)

	Jul-Sep 2016	Oct-Dec 2016	Jan-Mar 2017	Apr-Jun 2017	FY2017 YTD	FY2016 YTD	Variance To FY2016 YTD	FY2017 Plan (S/L - 50.00%)	Variance To FY2017 Plan
Revenue:									
Solid Waste Disposal Services	1,069,512	938,569	-	-	2,008,081	1,392,008	616,073	1,767,584	240,497
Jobbing	568	963	-	-	1,531	-	1,531	-	1,531
Other Operating Revenue	14,244	48,346	-	-	62,590	88,656	(26,066)	99,250	(36,660)
Total Revenue:	1,084,324	987,878	-	-	2,072,202	1,480,664	591,538	1,866,834	205,368
Cost of Sales:									
Contract Waste Hauling	284,483	272,340	-	-	556,823	374,535	(182,288)	364,000	(192,823)
Transfer Station	467,800	346,520	-	-	814,320	746,003	(68,317)	717,050	(97,270)
Landfill	22,958	45,396	-	-	68,354	122,097	53,743	119,150	50,796
Recycling	106,999	128,066	-	-	235,065	225,713	(9,352)	234,910	(15)
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	51,465	73,758	-	-	125,223	108,774	(16,449)	125,223	-
Total Cost of Sales:	933,705	866,080	-	-	1,799,785	1,577,122	(222,663)	1,560,333	(239,451)
Gross Margin:	150,619 13.89%	121,798.0 12.33%	- #DIV/0!	- #DIV/0!	272,417 13.15%	(96,458) -6.51%	368,875 19.66%	306,501 16.42%	(34,084) 3.24
Selling and Administrative Expenses	125,243	126,412	-	-	251,655	206,155	(45,500)	277,237	25,582
Earnings Before Interest (EBI):	25,376 2.34%	(4,614) -0.47%	- #DIV/0!	- #DIV/0!	20,762 1.00%	(302,613) -20.44%	323,375 21.44%	29,265 1.57%	(8,500) 19.87
Non-operating Revenue and Expense:									
Non-operating revenue:	1,495	3,311	-	-	4,806	8,533	(3,727)	8,500	(3,694)
Interest Expense:	(5,645)	(5,645)	-	-	(11,290)	(12,156)	866	(11,290)	-
Total Non-operating Revenue & Expense:	(4,150)	(2,334)	-	-	(6,484)	(3,623)	(2,861)	(2,790)	(7)
Net Income:	21,226 1.96%	(6,948) -0.70%	- #DIV/0!	- #DIV/0!	14,278 0.69%	(306,236) -20.68%	320,514 54.18%	26,475 1.42%	(12,190) -5.94
Earnings Before Interest and Depreciation (EBIDA):	76,841 7.09%	69,144 7.00%	- #DIV/0!	- #DIV/0!	145,985 7.04%	(193,839) -13.09%	339,824 20.14%	154,488 8.28%	(8,503) 11.86
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	72,691	66,810	-	-	139,501	(197,462)	336,963	151,698	(12,190)
Debt Principal	9,650	9,650	-	-	19,300	57,900	38,600	19,300	-
Debt Principal Coverage Surplus/Deficit	63,041	57,160	-	-	120,201	(255,362)	375,563	132,398	(12,190)
Debt Principal Coverage Percentage	753%	692%	#DIV/0!	#DIV/0!	722.80%	-341.04%	1063.84%	786.00%	-63.20
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	63,041	57,160	-	-	120,201	(255,362)	375,563	132,398	(12,190)
Depreciation	51,465	73,758	-	-	125,223	108,774	(16,449)	125,223	-
Cash Accumulated For/(Taken From) Asset Replacement	11,576	(16,598)	-	-	(5,022)	(364,136)	359,114	7,175	(12,190)

City and Borough of Sitka
Solid Waste Utility
Income Statement
For The Twelve-Month Period Ending June 30, 2017
(Unaudited)

Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	63,041	57,160	-	-	120,201	(255,362)	375,563	132,398	(12,111)
CapEx, Accruals, and other Balance Sheet Changes	15,947	14,631	-	-	30,578	1,064,065	(1,033,487)	30,578	-
Increase In (Decrease In) Working Capital	78,988	71,791	-	-	150,779	808,703	(657,924)	162,976	(12,111)
Plus Beginning Total Working Capital	113,441	192,429	-	-	113,441	(132,800)	246,241	113,441	-
Equals Ending Total Working Capital:	192,429	264,220	-	-	264,220	675,903	(411,683)	276,417	(12,111)
Working Capital Detail:									
Repair Reserve (1% of PPE):	74,026	74,026	-	-	74,026	-	-	-	-
Working Capital Designated for CapEx	-	-	-	-	-	-	-	-	-
Undesignated Working Capital	118,403	190,194	-	-	190,194	-	-	-	-
Total Working Capital:	192,429	264,220	-	-	264,220	-	-	-	-
Days On Hand Annual Cash Outlays In Total Working Capital:									
	17.17	25.81	-	-	24.64	-	-	-	-
Days On Hand Annual Cash Outlays In Total Working Capital Less Repair Reserve:									
	10.56	18.58	-	-	17.74	-	-	-	-
Days On Hand Annual Cash Outlays In Undesignated Working Capital									
	10.56	18.58	-	-	17.74	-	-	-	-
Working C Current Assets									
Current Liabilities	571,076	801,239	-	-	801,239	-	-	-	-
CPLTD	(262,849)	(421,221)	-	-	(421,221)	-	-	-	-
	(115,798)	(115,798)	-	-	(115,798)	-	-	-	-
Total Working Capital	192,429	264,220	-	-	264,220	-	-	-	-



Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	Proprietary Funds						
Fund Type	Capital Projects Funds						
Fund	740 - Capital Project-Solid Wst						
	REVENUE						
	Division 300 - Revenue						
	Department 390 - Cash Basis Receipts						
3950	Transfer In Solid Waste						
3950.230	Transfer In Solid Waste	.00	.00	.00	.00	+++	963,329.28
	3950 - Transfer In Solid Waste Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$963,329.28
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$963,329.28
	Division 300 - Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$963,329.28
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$963,329.28
	EXPENSE						
	Division 600 - Operations						
	Department 630 - Operations						
5214	Interdepartment Services						
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	1,076.35
	5214 - Interdepartment Services Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,076.35
	Department 630 - Operations Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,076.35
	Department 670 - Fixed Assets						
7150	Capitalized Cont/Services						
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	+++	(.01)
	7150 - Capitalized Cont/Services Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$0.01)
	Department 670 - Fixed Assets Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$0.01)
	Department 680 - Transfer to Other Funds						
7200	Interfund Transfers Out						
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	412,547.42
	7200 - Interfund Transfers Out Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$412,547.42
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$412,547.42
	Division 600 - Operations Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$413,623.76
	EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$413,623.76
	Fund 740 - Capital Project-Solid Wst Totals						
	REVENUE TOTALS	.00	.00	.00	.00	+++	963,329.28
	EXPENSE TOTALS	.00	.00	.00	.00	+++	413,623.76
	Fund 740 - Capital Project-Solid Wst Net Gain (Loss)	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$549,705.52
	Fund Type Capital Projects Funds Totals						
	REVENUE TOTALS	.00	.00	.00	.00	+++	963,329.28



Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	Proprietary Funds						
	EXPENSE TOTALS	.00	.00	.00	.00	+++	413,623.76
Fund Type	Capital Projects Funds Net Gain (Loss)	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$549,705.52



Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3431	Solid Waste Disposal						
3431.000	Solid Waste Disposal	3,198,168.00	275,458.21	1,799,100.90	1,399,067.10	56	2,803,427.14
	3431 - Solid Waste Disposal Totals	\$3,198,168.00	\$275,458.21	\$1,799,100.90	\$1,399,067.10	56%	\$2,803,427.14
3432	Transfer Station Revenue						
3432.000	Transfer Station Revenue	337,000.00	24,603.90	208,979.87	128,020.13	62	276,625.34
	3432 - Transfer Station Revenue Totals	\$337,000.00	\$24,603.90	\$208,979.87	\$128,020.13	62%	\$276,625.34
3435	Dropoff Recycle Center						
3435.000	Recycle Rev. Metals	.00	251.70	1,122.30	(1,122.30)	+++	(11.00)
3435.001	Scrapyard Recycle	100,000.00	1,922.40	9,452.70	90,547.30	9	53,539.36
3435.002	Dropoff Recycle Center	54,100.00	.00	25,689.06	28,410.94	47	56,544.82
	3435 - Dropoff Recycle Center Totals	\$154,100.00	\$2,174.10	\$36,264.06	\$117,835.94	24%	\$110,073.18
3436	Sludge Disposal						
3436.000	Sludge Disposal	30,000.00	15,000.00	15,000.00	15,000.00	50	30,000.00
	3436 - Sludge Disposal Totals	\$30,000.00	\$15,000.00	\$15,000.00	\$15,000.00	50%	\$30,000.00
3437	Waste Oil Disposal						
3437.000	Waste Oil Disposal	10,500.00	5,250.00	5,250.00	5,250.00	50	10,500.00
	3437 - Waste Oil Disposal Totals	\$10,500.00	\$5,250.00	\$5,250.00	\$5,250.00	50%	\$10,500.00
3438	Asbestos Disposal						
3438.000	Asbestos Disposal	.00	.00	165.00	(165.00)	+++	55.00
	3438 - Asbestos Disposal Totals	\$0.00	\$0.00	\$165.00	(\$165.00)	+++	\$55.00
3440	Scrap Yard Revenues						
3440.000	Scrap Yard Revenues	.00	.00	5,324.50	(5,324.50)	+++	20,187.05
	3440 - Scrap Yard Revenues Totals	\$0.00	\$0.00	\$5,324.50	(\$5,324.50)	+++	\$20,187.05
3491	Jobbing-Labor						
3491.000	Jobbing-Labor	.00	963.00	1,531.00	(1,531.00)	+++	.00
	3491 - Jobbing-Labor Totals	\$0.00	\$963.00	\$1,531.00	(\$1,531.00)	+++	\$0.00
	Department 340 - Operating Revenue Totals	\$3,729,768.00	\$323,449.21	\$2,071,615.33	\$1,658,152.67	56%	\$3,250,867.71
Department 360 - Uses of Prop & Investment							
3610	Interest Income						
3610.000	Interest Income	17,000.00	796.26	4,805.54	12,194.46	28	16,141.36
	3610 - Interest Income Totals	\$17,000.00	\$796.26	\$4,805.54	\$12,194.46	28%	\$16,141.36



Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
Change In FMV - Investmnt							
3612	Change In FMV - Investmnt	.00	.00	.00	.00	+++	(4,556.00)
3612.000							
3612 - Change in FMV - Investmnt Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$4,556.00)
Department 360 - Uses of Prop & Investment Totals		\$17,000.00	\$796.26	\$4,805.54	\$12,194.46	28%	\$11,585.36
Department 380 - Miscellaneous							
Miscellaneous							
3807	Miscellaneous	.00	48.00	407.00	(407.00)	+++	20,987.23
3807.000							
3807 - Miscellaneous Totals		\$0.00	\$48.00	\$407.00	(\$407.00)	+++	\$20,987.23
Department 380 - Miscellaneous Totals							
3820	Bad Debt Collected	3,900.00	1.99	178.96	3,721.04	5	1,605.08
3820.000	Bad Debt Collected						
3820 - Bad Debt Collected Totals		\$3,900.00	\$1.99	\$178.96	\$3,721.04	5%	\$1,605.08
Department 380 - Miscellaneous Totals		\$3,900.00	\$49.99	\$585.96	\$3,314.04	15%	\$22,592.31
Department 390 - Cash Basis Receipts							
Interfund Transfers In							
3950	Interfund Transfers In	.00	.00	.00	.00	+++	412,547.42
3950.000							
3950 - Interfund Transfers In Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$412,547.42
Department 390 - Cash Basis Receipts Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$412,547.42
Division 300 - Revenue Totals		\$3,750,668.00	\$324,295.46	\$2,077,006.83	\$1,673,661.17	55%	\$3,697,592.80
REVENUE TOTALS		\$3,750,668.00	\$324,295.46	\$2,077,006.83	\$1,673,661.17	55%	\$3,697,592.80
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
PERS							
5120	PERS	.00	.00	.00	.00	+++	(49,514.00)
5120.004							
5120 - PERS Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$49,514.00)
Department 601 - Administration Totals							
5205	Insurance	5,200.00	1,201.14	2,410.14	2,789.86	46	2,754.52
5205.000	Insurance						
5205 - Insurance Totals		\$5,200.00	\$1,201.14	\$2,410.14	\$2,789.86	46%	\$2,754.52
Department 601 - Administration Totals							
5206	Supplies	500.00	.00	619.45	(119.45)	124	.00
5206.000	Supplies						
5206 - Supplies Totals		\$500.00	\$0.00	\$619.45	(\$119.45)	124%	\$0.00



Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
Repairs & Maintenance							
5207	Repairs & Maintenance	.00	.00	.00	.00	+++	111.55
5207.000	Repairs & Maintenance	.00	.00	.00	.00	+++	111.55
	5207 - Repairs & Maintenance Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$111.55
Data Processing Fees							
5211	Data Processing Fees	13,154.00	1,096.17	6,577.02	6,576.98	50	13,836.00
5211.000	Data Processing Fees	13,154.00	1,096.17	6,577.02	6,576.98	50%	13,836.00
	5211 - Data Processing Fees Totals	\$13,154.00	\$1,096.17	\$6,577.02	\$6,576.98	50%	\$13,836.00
Contracted/Purchased Serv							
5212	Contracted/Purchased Serv	728,000.00	87,122.41	379,552.30	348,447.70	52	787,072.46
5212.000	Contracted/Purchased Serv	728,000.00	87,122.41	379,552.30	348,447.70	52%	787,072.46
	5212 - Contracted/Purchased Serv Totals	\$728,000.00	\$87,122.41	\$379,552.30	\$348,447.70	52%	\$787,072.46
Interdepartment Services							
5214	Interdepartment Services	487,522.00	35,210.17	211,261.02	276,260.98	43	362,492.57
5214.000	Interdepartment Services	487,522.00	35,210.17	211,261.02	276,260.98	43%	362,492.57
	5214 - Interdepartment Services Totals	\$487,522.00	\$35,210.17	\$211,261.02	\$276,260.98	43%	\$362,492.57
Postage							
5222	Postage	3,347.00	567.37	3,379.87	(32.87)	101	5,512.50
5222.000	Postage	3,347.00	567.37	3,379.87	(32.87)	101%	5,512.50
	5222 - Postage Totals	\$3,347.00	\$567.37	\$3,379.87	(\$32.87)	101%	\$5,512.50
Tools & Small Equipment							
5223	Tools & Small Equipment	3,000.00	.00	.00	3,000.00	0	123.45
5223.000	Tools & Small Equipment	3,000.00	.00	.00	3,000.00	0%	123.45
	5223 - Tools & Small Equipment Totals	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$123.45
Dues & Publications							
5224	Dues & Publications	250.00	.00	.00	250.00	0	463.00
5224.000	Dues & Publications	250.00	.00	.00	250.00	0%	463.00
	5224 - Dues & Publications Totals	\$250.00	\$0.00	\$0.00	\$250.00	0%	\$463.00
Advertising							
5226	Advertising	1,500.00	.00	.00	1,500.00	0	84.00
5226.000	Advertising	1,500.00	.00	.00	1,500.00	0%	84.00
	5226 - Advertising Totals	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$84.00
Bad Debts							
5230	Bad Debts	.00	.00	196.48	(196.48)	+++	1,963.78
5230.000	Bad Debts	.00	.00	196.48	(196.48)	+++	1,963.78
	5230 - Bad Debts Totals	\$0.00	\$0.00	\$196.48	(\$196.48)	+++	\$1,963.78
Credit Card Expense							
5231	Credit Card Expense	40,000.00	3,084.75	27,211.06	12,788.94	68	36,063.43
5231.000	Credit Card Expense	40,000.00	3,084.75	27,211.06	12,788.94	68%	36,063.43
	5231 - Credit Card Expense Totals	\$40,000.00	\$3,084.75	\$27,211.06	\$12,788.94	68%	\$36,063.43
	Department 601 - Administration Totals	\$1,282,473.00	\$128,282.01	\$631,207.34	\$651,265.66	49%	\$1,160,963.26



Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	Proprietary Funds						
Fund Type	Enterprise Funds						
Fund	230 - Solid Waste Fund						
	EXPENSE						
	Division 600 - Operations						
	Department 620 - Transfer Station						
5206	Supplies						
5206.000	Supplies	2,000.00	.00	.00	2,000.00	0	.00
	5206 - Supplies Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00
5208	Bldg Repair & Maint						
5208.000	Bldg Repair & Maint	1,600.00	871.00	1,008.51	591.49	63	118.90
	5208 - Bldg Repair & Maint Totals	\$1,600.00	\$871.00	\$1,008.51	\$591.49	63%	\$118.90
5212	Contracted/Purchased Serv						
5212.000	Contracted/Purchased Serv	1,430,000.00	.00	585,693.51	844,306.49	41	1,606,011.69
	5212 - Contracted/Purchased Serv Totals	\$1,430,000.00	\$0.00	\$585,693.51	\$844,306.49	41%	\$1,606,011.69
5214	Interdepartment Services						
5214.000	Interdepartment Services	.00	.00	30.03	(30.03)	+++	128.66
	5214 - Interdepartment Services Totals	\$0.00	\$0.00	\$30.03	(\$30.03)	+++	\$128.66
5223	Tools & Small Equipment						
5223.000	Tools & Small Equipment	500.00	.00	.00	500.00	0	.00
	5223 - Tools & Small Equipment Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
	Department 620 - Transfer Station Totals	\$1,434,100.00	\$871.00	\$586,732.05	\$847,367.95	41%	\$1,606,259.25
	Department 621 - Landfill						
5201	Training and Travel						
5201.000	Training and Travel	7,800.00	.00	.00	7,800.00	0	.00
	5201 - Training and Travel Totals	\$7,800.00	\$0.00	\$0.00	\$7,800.00	0%	\$0.00
5202	Uniforms						
5202.000	Uniforms	500.00	.00	.00	500.00	0	.00
	5202 - Uniforms Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5203	Electric						
5203.001	Electric	.00	908.46	3,779.61	(3,779.61)	+++	8,903.63
	5203 - Electric Totals	\$0.00	\$908.46	\$3,779.61	(\$3,779.61)	+++	\$8,903.63
5206	Supplies						
5206.000	Supplies	35,500.00	337.21	1,180.63	34,319.37	3	9,753.66
	5206 - Supplies Totals	\$35,500.00	\$337.21	\$1,180.63	\$34,319.37	3%	\$9,753.66
5207	Repairs & Maintenance						
5207.000	Repairs & Maintenance	.00	.00	.00	.00	+++	87.76
	5207 - Repairs & Maintenance Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$87.76



Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 621 - Landfill							
5208	Bldg Repair & Maint						
5208.000	Bldg Repair & Maint	.00	.00	.00	.00	+++	21,516.21
	5208 - Bldg Repair & Maint Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$21,516.21
5212	Contracted/Purchased Serv						
5212.000	Contracted/Purchased Serv	103,000.00	(2,952.79)	15,223.10	87,776.90	15	54,976.11
	5212 - Contracted/Purchased Serv Totals	\$103,000.00	(\$2,952.79)	\$15,223.10	\$87,776.90	15%	\$54,976.11
5214	Interdepartment Services						
5214.000	Interdepartment Services	.00	10,415.55	26,175.56	(26,175.56)	+++	57,906.25
	5214 - Interdepartment Services Totals	\$0.00	\$10,415.55	\$26,175.56	(\$26,175.56)	+++	\$57,906.25
5221	Transportation/Vehicles						
5221.000	Transportation/Vehicles	90,300.00	3,444.69	19,481.90	70,818.10	22	83,735.42
	5221 - Transportation/Vehicles Totals	\$90,300.00	\$3,444.69	\$19,481.90	\$70,818.10	22%	\$83,735.42
5226	Advertising						
5226.000	Advertising	.00	.00	810.00	(810.00)	+++	2,803.30
	5226 - Advertising Totals	\$0.00	\$0.00	\$810.00	(\$810.00)	+++	\$2,803.30
5290	Other Expenses						
5290.000	Other Expenses	1,200.00	1,703.00	1,703.00	(503.00)	142	1,553.00
	5290 - Other Expenses Totals	\$1,200.00	\$1,703.00	\$1,703.00	(\$503.00)	142%	\$1,553.00
	Department 621 - Landfill Totals	\$238,300.00	\$13,856.12	\$68,353.80	\$169,946.20	29%	\$241,235.34
Department 622 - Scrap Yard							
5120	Health Insurance						
5120.005	Health Insurance	.00	.00	.00	.00	+++	(1,122.66)
	5120 - Health Insurance Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$1,122.66)
5203	Electric						
5203.001	Electric	20,000.00	1,578.67	7,153.92	12,846.08	36	20,449.92
	5203 - Electric Totals	\$20,000.00	\$1,578.67	\$7,153.92	\$12,846.08	36%	\$20,449.92
5204	Telephone						
5204.000	Telephone	2,500.00	172.31	834.07	1,665.93	33	2,037.05
	5204 - Telephone Totals	\$2,500.00	\$172.31	\$834.07	\$1,665.93	33%	\$2,037.05
5206	Supplies						
5206.000	Supplies	3,000.00	79.30	497.95	2,502.05	17	2,391.50
	5206 - Supplies Totals	\$3,000.00	\$79.30	\$497.95	\$2,502.05	17%	\$2,391.50



Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 622 - Scrap Yard							
Repairs & Maintenance							
5207	Repairs & Maintenance	.00	.00	.00	.00	+++	50.10
5207.000	Repairs & Maintenance	.00	.00	.00	.00	+++	50.10
5207 - Repairs & Maintenance Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$50.10
Bldg Repair & Maint							
5208	Bldg Repair & Maint	.00	384.00	384.00	(384.00)	+++	.00
5208.000	Bldg Repair & Maint	.00	384.00	384.00	(384.00)	+++	.00
5208 - Bldg Repair & Maint Totals		\$0.00	\$384.00	\$384.00	(\$384.00)	+++	\$0.00
Contracted/Purchased Serv							
5212	Contracted/Purchased Serv	368,500.00	17,878.00	157,673.20	210,826.80	43	421,035.26
5212.000	Contracted/Purchased Serv	368,500.00	17,878.00	157,673.20	210,826.80	43	421,035.26
5212 - Contracted/Purchased Serv Totals		\$368,500.00	\$17,878.00	\$157,673.20	\$210,826.80	43%	\$421,035.26
Interdepartment Services							
5214	Interdepartment Services	.00	.00	2,421.51	(2,421.51)	+++	8,122.83
5214.000	Interdepartment Services	.00	.00	2,421.51	(2,421.51)	+++	8,122.83
5214 - Interdepartment Services Totals		\$0.00	\$0.00	\$2,421.51	(\$2,421.51)	+++	\$8,122.83
Transportation/Vehicles							
5221	Transportation/Vehicles	.00	2,522.23	17,282.62	(17,282.62)	+++	35,393.92
5221.000	Transportation/Vehicles	.00	2,522.23	17,282.62	(17,282.62)	+++	35,393.92
5221 - Transportation/Vehicles Totals		\$0.00	\$2,522.23	\$17,282.62	(\$17,282.62)	+++	\$35,393.92
Tools & Small Equipment							
5223	Tools & Small Equipment	1,250.00	.00	208.96	1,041.04	17	.00
5223.000	Tools & Small Equipment	1,250.00	.00	208.96	1,041.04	17	.00
5223 - Tools & Small Equipment Totals		\$1,250.00	\$0.00	\$208.96	\$1,041.04	17%	\$0.00
Advertising							
5226	Advertising	1,500.00	.00	.00	1,500.00	0	.00
5226.000	Advertising	1,500.00	.00	.00	1,500.00	0	.00
5226 - Advertising Totals		\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$0.00
Rent-Equipment							
5227	Rent-Equipment	31,500.00	2,554.58	15,327.48	16,172.52	49	31,500.00
5227.002	Rent-Equipment	31,500.00	2,554.58	15,327.48	16,172.52	49	31,500.00
5227 - Rent-Equipment Totals		\$31,500.00	\$2,554.58	\$15,327.48	\$16,172.52	49%	\$31,500.00
Department 622 - Scrap Yard Totals		\$428,250.00	\$25,169.09	\$201,783.71	\$226,466.29	47%	\$519,857.92
Department 623 - Dropoff Recycle Center							
Temp Wages							
5110	Temp Wages	37,000.00	.00	.00	37,000.00	0	.00
5110.010	Temp Wages	37,000.00	.00	.00	37,000.00	0	.00
5110 - Temp Wages Totals		\$37,000.00	\$0.00	\$0.00	\$37,000.00	0%	\$0.00
Workmen's Compensation							
5120	SBS	2,268.10	.00	.00	2,268.10	0	.00
5120.002	SBS	2,268.10	.00	.00	2,268.10	0	.00
5120.003	Medicare	536.50	.00	.00	536.50	0	.00



Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 623 - Dropoff Recycle Center							
5120.007	Workmen's Compensation	1,764.90	.00	.00	1,764.90	0	.00
5120 - Workmen's Compensation Totals		\$4,569.50	\$0.00	\$0.00	\$4,569.50	0%	\$0.00
5212 Contracted/Purchased Serv							
5212.000	Contracted/Purchased Serv	.00	.00	28,623.76	(28,623.76)	+++	95,123.66
5212 - Contracted/Purchased Serv Totals		\$0.00	\$0.00	\$28,623.76	(\$28,623.76)	+++	\$95,123.66
5214 Interdepartment Services							
5214.000	Interdepartment Services	.00	1,792.45	4,657.22	(4,657.22)	+++	7,327.00
5214 - Interdepartment Services Totals		\$0.00	\$1,792.45	\$4,657.22	(\$4,657.22)	+++	\$7,327.00
Department 623 - Dropoff Recycle Center Totals		\$41,569.50	\$1,792.45	\$33,280.98	\$8,288.52	80%	\$102,450.66
Department 680 - Transfer to Other Funds							
7200 Interfund Transfers Out							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	963,329.28
7200 - Interfund Transfers Out Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$963,329.28
Department 680 - Transfer to Other Funds Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$963,329.28
Division 600 - Operations Totals		\$3,424,692.50	\$169,970.67	\$1,521,357.88	\$1,903,334.62	44%	\$4,594,095.71
Division 640 - Depreciation/Amortization							
6101 Amortization							
6101.000	Amortization	.00	.00	.00	.00	+++	37,898.68
6101 - Amortization Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$37,898.68
6201 Depreciation-Land Improve							
6201.000	Depreciation-Land Improve	.00	7,252.83	43,516.98	(43,516.98)	+++	87,033.96
6201 - Depreciation-Land Improve Totals		\$0.00	\$7,252.83	\$43,516.98	(\$43,516.98)	+++	\$87,033.96
6202 Depreciation-Plants							
6202.000	Depreciation-Plants	.00	557.18	3,343.08	(3,343.08)	+++	6,686.16
6202 - Depreciation-Plants Totals		\$0.00	\$557.18	\$3,343.08	(\$3,343.08)	+++	\$6,686.16
6205 Depreciation-Buildings							
6205.000	Depreciation-Buildings	.00	5,703.92	34,223.52	(34,223.52)	+++	68,447.04
6205 - Depreciation-Buildings Totals		\$0.00	\$5,703.92	\$34,223.52	(\$34,223.52)	+++	\$68,447.04
6206 Depreciation-Machinery							
6206.000	Depreciation-Machinery	.00	4,198.32	25,189.92	(25,189.92)	+++	50,377.12
6206 - Depreciation-Machinery Totals		\$0.00	\$4,198.32	\$25,189.92	(\$25,189.92)	+++	\$50,377.12



Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	Proprietary Funds						
Fund Type	Enterprise Funds						
Fund	230 - Solid Waste Fund						
	EXPENSE						
	Division 640 - Depreciation/Amortization						
6210	Deprec-Intangibles						
6210.000	Deprec-Intangibles	.00	3,158.22	18,949.32	(18,949.32)	+++	.00
	6210 - Deprec-Intangibles Totals	\$0.00	\$3,158.22	\$18,949.32	(\$18,949.32)	+++	\$0.00
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$20,870.47	\$125,222.82	(\$125,222.82)	+++	\$250,442.96
	Division 650 - Debt Payments						
5295	Interest Expense						
5295.000	Interest Expense	22,581.00	.00	10.76	22,570.24	0	24,335.19
	5295 - Interest Expense Totals	\$22,581.00	\$0.00	\$10.76	\$22,570.24	0%	\$24,335.19
7301	Note Principal Payments						
7301.000	Note Principal Payments	115,798.00	.00	.00	115,798.00	0	.00
	7301 - Note Principal Payments Totals	\$115,798.00	\$0.00	\$0.00	\$115,798.00	0%	\$0.00
	Division 650 - Debt Payments Totals	\$138,379.00	\$0.00	\$10.76	\$138,368.24	0%	\$24,335.19
	EXPENSE TOTALS	\$3,563,071.50	\$190,841.14	\$1,646,591.46	\$1,916,480.04	46%	\$4,868,873.86
Fund	230 - Solid Waste Fund Totals						
	REVENUE TOTALS	3,750,668.00	324,295.46	2,077,006.83	1,673,661.17	55%	3,697,592.80
	EXPENSE TOTALS	3,563,071.50	190,841.14	1,646,591.46	1,916,480.04	46%	4,868,873.86
Fund	230 - Solid Waste Fund Net Gain (Loss)	\$187,596.50	\$133,454.32	\$430,415.37	\$242,818.87	229%	(\$1,171,281.06)
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	3,750,668.00	324,295.46	2,077,006.83	1,673,661.17	55%	3,697,592.80
	EXPENSE TOTALS	3,563,071.50	190,841.14	1,646,591.46	1,916,480.04	46%	4,868,873.86
Fund Type	Enterprise Funds Net Gain (Loss)	\$187,596.50	\$133,454.32	\$430,415.37	\$242,818.87	229%	(\$1,171,281.06)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	3,750,668.00	324,295.46	2,077,006.83	1,673,661.17	55%	4,660,922.08
	EXPENSE TOTALS	3,563,071.50	190,841.14	1,646,591.46	1,916,480.04	46%	5,282,497.62



Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
	Fund Category Proprietary Funds Net Gain (Loss)	\$187,596.50	\$133,454.32	\$430,415.37	\$242,818.87	229%	(\$621,575.54)
	Grand Totals						
	REVENUE TOTALS	3,750,668.00	324,295.46	2,077,006.83	1,673,661.17	55%	4,660,922.08
	EXPENSE TOTALS	3,563,071.50	190,841.14	1,646,591.46	1,916,480.04	46%	5,282,497.62
	Grand Total Net Gain (Loss)	\$187,596.50	\$133,454.32	\$430,415.37	\$242,818.87	229%	(\$621,575.54)



Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 230 - Solid Waste Fund					
ASSETS					
1027	Change in FMV-Investments				
1027.000	Change in FMV-Investments	13,490.00	13,490.00	.00	.00
	1027 - Change in FMV-Investments Totals	\$13,490.00	\$13,490.00	\$0.00	0.00%
1030	Investment-Central Trea.				
1030.100	Investment-Central Trea.	595,061.32	522,200.31	72,861.01	13.95
	1030 - Investment-Central Trea. Totals	\$595,061.32	\$522,200.31	\$72,861.01	13.95%
1050	Allowance - Doubtful Acct				
1050.000	Accts Rec.-Misc Billing	5,361.12	1,773.66	3,587.46	202.26
1050.010	Accts Rec.-Utility Billing	184,916.47	190,587.86	(5,671.39)	(2.98)
1050.050	Accts Rec.-Collections	19,693.73	19,664.70	29.03	.15
1050.900	Allowance - Doubtful Acct	(19,693.73)	(19,664.70)	(29.03)	(.15)
	1050 - Allowance - Doubtful Acct Totals	\$190,277.59	\$192,361.52	(\$2,083.93)	(1.08%)
1200	Prepaid Insurance				
1200.020	Prepaid Insurance	2,410.19	.00	2,410.19	+++
	1200 - Prepaid Insurance Totals	\$2,410.19	\$0.00	\$2,410.19	+++
1500	Land - General Fund				
1500.000	Land - General Fund	305,000.00	305,000.00	.00	.00
	1500 - Land - General Fund Totals	\$305,000.00	\$305,000.00	\$0.00	0.00%
1510	Land Improvements				
1510.000	Land Improvements	4,593,358.27	4,593,358.27	.00	.00
	1510 - Land Improvements Totals	\$4,593,358.27	\$4,593,358.27	\$0.00	0.00%
1520	Solid Waste Plant				
1520.300	Solid Waste Plant	451,788.22	451,788.22	.00	.00
	1520 - Solid Waste Plant Totals	\$451,788.22	\$451,788.22	\$0.00	0.00%
1540	Buildings				
1540.000	Buildings	1,455,696.37	1,455,696.37	.00	.00
	1540 - Buildings Totals	\$1,455,696.37	\$1,455,696.37	\$0.00	0.00%
1550	Machinery & Equipment				
1550.000	Machinery & Equipment	901,735.68	901,735.68	.00	.00
	1550 - Machinery & Equipment Totals	\$901,735.68	\$901,735.68	\$0.00	0.00%
1585	Intangible Accounts				
1585.000	Intangible Accounts	37,898.68	37,898.68	.00	.00
	1585 - Intangible Accounts Totals	\$37,898.68	\$37,898.68	\$0.00	0.00%
1600	Accumulated Depr. Intang				
1600.100	Accumulated Depr. Intang	(18,949.32)	.00	(18,949.32)	+++
	1600 - Accumulated Depr. Intang Totals	(\$18,949.32)	\$0.00	(\$18,949.32)	+++



Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 230 - Solid Waste Fund					
ASSETS					
1610	Accumulated Depr. Land Im				
1610.000	Accumulated Depr. Land Im	(630,072.66)	(586,555.68)	(43,516.98)	(7.42)
1610 - Accumulated Depr. Land Im Totals		(\$630,072.66)	(\$586,555.68)	(\$43,516.98)	(7.42%)
1620	Accumulated Depr Ut Plant				
1620.000	Accumulated Depr Ut Plant	(10,029.24)	(6,686.16)	(3,343.08)	(50.00)
1620 - Accumulated Depr Ut Plant Totals		(\$10,029.24)	(\$6,686.16)	(\$3,343.08)	(50.00%)
1640	Accumulated Depr Building				
1640.000	Accumulated Depr Building	(978,482.55)	(944,259.03)	(34,223.52)	(3.62)
1640 - Accumulated Depr Building Totals		(\$978,482.55)	(\$944,259.03)	(\$34,223.52)	(3.62%)
1650	Accumulated Depr Equipmnt				
1650.000	Accumulated Depr Equipmnt	(835,625.95)	(810,436.03)	(25,189.92)	(3.11)
1650 - Accumulated Depr Equipmnt Totals		(\$835,625.95)	(\$810,436.03)	(\$25,189.92)	(3.11%)
1810	Acc. Amortization - 1992				
1810.090	Acc. Amortization - 1992	(37,898.68)	(37,898.68)	.00	.00
1810 - Acc. Amortization - 1992 Totals		(\$37,898.68)	(\$37,898.68)	\$0.00	0.00%
ASSETS TOTALS		\$6,035,657.92	\$6,087,693.47	(\$52,035.55)	(0.85%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020	Accounts Payable				
2020.000	Accounts Payable	3,405.47	487,605.47	(484,200.00)	(99.30)
2020 - Accounts Payable Totals		\$3,405.47	\$487,605.47	(\$484,200.00)	(99.30%)
2100	Deposits - Garbage				
2100.006	Deposits - Garbage	12,957.11	11,208.03	1,749.08	15.61
2100 - Deposits - Garbage Totals		\$12,957.11	\$11,208.03	\$1,749.08	15.61%
2500	Notes Payable-State				
2500.500	Notes Payable-State	1,505,368.20	1,505,368.20	.00	.00
2500 - Notes Payable-State Totals		\$1,505,368.20	\$1,505,368.20	\$0.00	0.00%
2600	Accrued Postclosure Costs				
2600.000	Accrued Postclosure Costs	438,716.86	438,716.86	.00	.00
2600 - Accrued Postclosure Costs Totals		\$438,716.86	\$438,716.86	\$0.00	0.00%
LIABILITIES TOTALS		\$1,960,447.64	\$2,442,898.56	(\$482,450.92)	(19.75%)
FUND EQUITY					
2800	Contributed Cap.-Local				
2800.002	Contributed Cap.-State	5,559,845.45	5,559,845.45	.00	.00



Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
Fund	230 - Solid Waste Fund				
	FUND EQUITY				
2800.003	Contributed Cap.-Local	37,500.00	37,500.00	.00	.00
	2800 - Contributed Cap.-Local Totals	\$5,597,345.45	\$5,597,345.45	\$0.00	0.00%
2900	Reserve for Encumbrances				
2900.010	Reserve for Encumbrances	7,403.00	7,403.00	.00	.00
	2900 - Reserve for Encumbrances Totals	\$7,403.00	\$7,403.00	\$0.00	0.00%
2910	Designated-Capital Project				
2910.140	Designated-Capital Project	(771,715.02)	(771,715.02)	.00	.00
	2910 - Designated-Capital Project Totals	(\$771,715.02)	(\$771,715.02)	\$0.00	0.00%
2920	Undesignated/Re. Earnings				
2920.000	Undesignated/Re. Earnings	(1,180,835.52)	(1,180,835.52)	.00	.00
	2920 - Undesignated/Re. Earnings Totals	(\$1,180,835.52)	(\$1,180,835.52)	\$0.00	0.00%
2965	P/Y Encumbrance Control				
2965.000	P/Y Encumbrance Control	(7,403.00)	(7,403.00)	.00	.00
	2965 - P/Y Encumbrance Control Totals	(\$7,403.00)	(\$7,403.00)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$3,644,794.91	\$3,644,794.91	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(2,077,006.83)			
	Fund Expenses	1,646,591.46			
	FUND EQUITY TOTALS	\$4,075,210.28	\$3,644,794.91	\$430,415.37	11.81%
	LIABILITIES AND FUND EQUITY TOTALS	\$6,035,657.92	\$6,087,693.47	(\$52,035.55)	(0.85%)
	Fund 230 - Solid Waste Fund Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type Enterprise Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Category Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++