

City and Borough of Sitka

Quarterly Financial Reporting Package

December 31, 2019

Results as of December 31, 2019 (All Funds)

City and Borough of Sitka
Quarterly Financial Reporting Package
FY2020 General Fund Budget Execution
December 31, 2019

Original Surplus Per Budget Ordinance:	123,892
Budget Adjustments	<u>(1,117,461)</u>
Budgeted Deficit As Of 9/30	(993,569)
Revenues Thru 12/31	19,076,741
Expenditures Thru 6/30	<u>13,939,709</u>
Surplus Achieved:	5,160,562
Surplus Achieved:	5,160,542
Budgeted Surplus Thru 9/30	<u>3,106,268</u>
Difference From Budget:	2,054,294

City and Borough of Sitka




Quarterly Financial Reporting Package

FY2020 General Fund

Budget Adjustments

Ordinance 2019-29 No-Name Mountain Master Plan	(165,000)
Ordinance 2019-31 Police Department Heat Pump	(23,000)
Ordinance 2019-34 PD Software/Historic Preservation Grants (Revenue Offset \$25,000)	(457,909)
Ordinance 2019-37 Seaplane Base Environmental Assessment	(56,176)
Encumbrances to 2020	<u>(415,376)</u>
Total Net Budget Adjustments	<u>(1,117,461)</u>

City and Borough of Sitka
 Quarterly Financial Reporting Package
 General Fund Balance
 December 31, 2019 versus December 31, 2018

Indicator	Amount	Compared To Last Year	Big Picture 
Assigned (Designated) Fund Balance (Includes balance restricted by SGC and other external restrictions such as E-911, liquidity restriction, emergency response, etc)	9,222,408	9,374,187	
Unassigned and Available Fund Balance (Portion of fund balance not committed for above/other purposes)	11,672,515	10,259,696	Surpluses may be transferred into Infrastructure Sinking Fund, while deficits reduce amount of unassigned fund balance. Fine for now, but need to monitor.
Total General Fund Balance	20,894,923	19,633,883	

City and Borough of Sitka
Quarterly Financial Reporting Package
Fund Net Income and Working Capital
FY2020 Results Through September 30, 2019

<u>Fund</u>	Accrual Basis Net <u>Income / (Loss)</u>	Unspent Working Capital Appropriated For <u>CAPEX</u>	Unappropriated <u>Working Capital</u>	Total <u>Working Capital</u>
Electric Fund	(1,647,095)	6,455,436	1,977,927	8,433,363
Water Fund	113,379	1,550,057	2,299,734	3,849,791
Wastewater Fund	199,960	2,808,494	5,544,560	8,353,054
Solid Waste Fund	238,702	735,040	(1,431,950)	(696,910)
Harbor Fund	708,880	9,638,748	5,169,831	14,808,579
Airport Terminal Fund	77,849	4,430,992	838,463	5,269,455
Marine Service Center Fund	88,474	262,637	1,904,227	2,166,864
Gary Paxton Industrial Park Fund	(235,560)	193,641	512,796	706,437
IT Fund	68,128	-	405,474	405,474
Central Garage Fund	410,893	777,141	3,881,819	4,658,960
Building Maintenance Fund	(36,097)	-	1,326,709	1,326,709
CPET Fund	(84,950)	-	484,643	484,643
Permanent Fund	(280,428)	-	23,767,948	23,767,948

Financial Statements

- You will find attached financial statements for the various significant funds of the City and Borough of Sitka. Information is presented through December 31, 2019.
- Financial reporting is shown in the custom reporting format designed by the Finance Department, which combines significant elements of the income statement, balance sheet, and cash flow statement into one single page report. At times, reporting formats may be amended to better represent the financial health of a fund, however those changes will be noted.

Comments on Net Losses and Working Capital

- Net losses signify that depreciation expense (the decline in value of infrastructure) exceeds revenue and may signify that infrastructure replacement may eventually need to be funded by bonding and higher user fees.
- Negative undesignated working capital signifies that we have more approved spending for infrastructure than we have fund balance to pay for.
- Net Income/and loss includes grant revenue .
- Long-term infrastructure plans have been developed for all major enterprise funds; these plans seek to identify long-term infrastructure needs and determine the correct level of user fees necessary to finance the plan. A long-term capital improvement plan has been developed for the General Fund; however, due to lack of dedicated revenue streams, funding has not been identified to finance the plan.

Definitions of Key Terms

Working Capital - This is essentially what a Fund has to spend. It is defined as current assets less current liabilities, including the current portion of long term debt. Working capital already appropriated for capital expenditures but unspent is called appropriated but unspent working capital; the remainder is unappropriated working capital. The calculation of General Fund working capital also excludes designated amounts for liquidity and emergency response.

Depreciation Expense - This an estimation of the decline in value of a long lived asset, which is an expense. When a long lived asset is purchased, cash is paid but expense is not recorded; instead, expense is recorded gradually, over the life of the asset, to match its use against revenues earned in the same period. Most importantly, Depreciation Expense **IS NOT** the accumulation of cash to replace an asset; that is called a sinking fund and is part of Working Capital.

Fund Balance – This is the net assets of a fund. It is equal to total assets less liabilities. It is important to note that a Fund Balance is usually only partially in cash; the remainder may be made up of long lived assets, receivables, and other assets. Fund balances for governmental-type funds are classified in one of 5 classifications: non-spendable, restricted, committed, assigned, and unassigned and available. Fund balances for enterprise and internal service funds is classified as either restricted or unrestricted.

Definitions of Key Terms

Net Available Cash – This is equal to cash and investments, less liabilities and restricted or designated fund balances. This is similar to “cash on the barrelhead”.

EBI/EBID – These are accounting terms which measure earnings before certain expenses. EBI is Earnings Before Interest and measures earnings before interest expense. EBID is Earnings Before Interest and Depreciation, and is a rough measure of cash flow from operations.

















Enterprise Fund – A fund which is run, and accounted for, similar to a private business. In such a fund, profit is measured and operations are accounted for on a full accrual basis.

Internal Service Fund - A fund which provides services to other funds. Such funds usually have no external source of revenue. Similar to an enterprise fund, profit is measured and operations are accounted for on a full accrual basis.

**General Fund
Financial Analysis**

As Of, And For the Second Fiscal Quarter Ending, December 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture 
Revenue	19,076,741	 Decreased by 2.8%	 Met Plan	General governmental revenue is relatively static
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	1,510,938	 Increased (further under budget) by \$373K	 Under budget	Filling of vacant staff positions decreased extent to which outlays are under budget
Surplus (Shortfall) of Revenues Over Outlays	5,160,562	 Increased by \$586K over last year	 More surplus than Planned	Greater than planned surplus due to outlays lower than planned and greater than planned sales tax revenue
Capital Expenditure Outlays (The General Fund's depreciable assets decrease in value for FY18 is \$7.4 million (including schools), which could be a benchmark for setting aside funds for future asset replacement)	568,697	 Decreased (spent \$531K less than last year)	 Met Plan	Not enough is being set aside to replace assets in the future if lack of grant funding continues.
Assigned (Designated) Fund Balance (Includes balance restricted by SGC and other external restrictions such as E-911, liquidity restriction, emergency response, etc)	9,222,408	 Decreased by 1.6%	 Met Plan	
Unassigned and Available Fund Balance (Portion of fund balance not committed for above/other purposes)	11,672,515	 Increased	 Exceeded Plan	Surpluses may be transferred into Infrastructure Sinking Fund, while deficits reduce amount of unassigned fund balance. Fine for now, but need to watch decline.
Total General Fund Balance	20,894,923	 Increased	 Exceeded Plan	Fund balance increased due to FY2019 surplus

The General Fund's financial performance for FY2020 improved over FY2019 and exceeded planned levels in most metrics except for revenue and capital expenditure outlays. The General Fund's expenditures were less than budgeted appropriations and revenue was slightly below plan, creating a surplus of \$5,160,562. This surplus was greater than the surplus in the 1st Quarter of FY2019, and, also higher than planned. This surplus is primarily due outlays that were \$1,511K or 9.8% less than planned levels.

The large increase in financial position, as reflected in the increase in the unassigned fund balance, should be viewed as temporary, as the General Fund receives a substantial portion of its annual revenue (approximately 45%) in the first fiscal quarter because property taxes are due by September 30th.

While the long-term financial view of the General Fund has not substantially changed through the first 6 months of FY20, Management expects a sharp downturn in sales tax revenue in the 4th fiscal quarter of FY2020 and on into FY2021 due to the COVID-19 pandemic. Tax revenues are projected to decline by as much as \$5 million dollars for CY20 versus CY19. Management has taken steps to substantially scale back expenditures in anticipation of the adverse economic effects of the pandemic. In addition, it is hoped that Federal stimulus aid through the CARES Act and other Federal programs will help to mitigate the adverse economic effects.

City and Borough of Sitka
General Fund
Financial Statements
For The Twelve-Month Period From July 1, 2019 to June 30, 2020
(Unaudited)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 50.0%)	Variance To FY2020 Plan
Property Taxes	6,714,302	93,538	-	-	6,807,840	6,721,799	86,041	6,966,000	(158,160)
Sales Taxes	5,267,181	2,137,227	-	-	7,404,408	7,141,895	262,513	7,038,200	366,208
Bed Taxes	-	-	-	-	-	-	-	-	-
State Assistance	497,524	220,129	-	-	717,653	888,026	(170,373)	760,075	(42,422)
Federal Assistance	37,301	73,703	-	-	111,004	53,694	57,310	55,120	55,884
Transfer From Permanent Fund, etc.	547,554	730,414	-	-	1,277,968	2,153,708	(875,740)	949,250	328,718
Interfund Billings	665,870	665,869	-	-	1,331,739	1,347,724	(15,985)	1,331,740	(1)
Other Operating Revenue	754,254	671,875	-	-	1,426,129	1,321,458	104,671	1,433,000	(6,871)
	14,483,986	4,592,755	-	-	19,076,741	19,628,304	(551,563)	18,533,384	543,357
Administrator	127,995	202,549	-	-	330,544	583,376	252,832	523,279	192,735
Attorney	129,112	103,859	-	-	232,971	274,071	41,100	202,677	(30,295)
Clerk	90,160	116,478	-	-	206,638	203,914	(2,724)	223,226	16,588
Finance	404,778	487,551	-	-	892,329	865,036	(27,293)	927,987	35,658
Assessing	85,716	108,473	-	-	194,189	190,698	(3,491)	226,387	32,198
Planning	37,823	53,423	-	-	91,246	77,716	(13,530)	145,964	54,718
General/Shared Expenses	422,291	162,323	-	-	584,614	497,125	(87,489)	492,806	(91,808)
Police	952,421	918,996	-	-	1,871,417	2,079,646	208,229	2,332,551	461,134
Fire	529,093	496,053	-	-	1,025,146	994,091	(31,055)	1,085,236	60,090
Public Works	829,060	955,808	-	-	1,784,868	1,691,121	(93,747)	2,257,383	472,515
Library	226,012	201,522	-	-	427,534	423,013	(4,521)	479,270	51,736
Centennial Building	176,519	173,210	-	-	349,729	270,098	(79,631)	337,804	(11,925)
SR Citizen Center	16,282	14,469	-	-	30,751	47,203	16,452	44,882	14,131
Contingency	-	-	-	-	-	-	-	-	-
Debt Service	11,258	-	-	-	11,258	11,394	136	11,258	-
School Support	1,724,533	1,814,817	-	-	3,539,350	3,489,146	(50,204)	3,539,350	-
Hospital Support	-	-	-	-	-	-	-	-	-
Fixed Asset Acquisition	-	16,004	-	-	16,004	5,653	(10,351)	269,469	253,465
Transfers To Other Funds	2,146,650	180,941	-	-	2,327,591	3,351,287	1,023,696	2,327,591	-
Total Outlays:	7,909,703	6,006,476	-	-	13,916,179	15,054,588	1,138,409	15,427,117	1,510,938
Surplus/(Shortfall)/Total Revenue	6,574,283	(1,413,721)	-	-	5,160,562	4,573,716	586,846	3,106,268	2,054,294
Controllable Costs (Outlays Less Transfers)	4,027,262				8,021,976	8,197,108	175,132	9,279,449	1,257,473

City and Borough of Sitka
 General Fund
 Financial Statements
 For The Twelve-Month Period From July 1, 2019 to June 30, 2020
 (Unaudited)

<u>General Fund Balance</u>					YTD Balance	FY2019 YTD	Variance To FY2019 YTD
Beginning Total General Fund Balance :	15,757,890	21,895,425	-	-	15,757,890	15,060,172	697,719
Surplus/(Shortfall) of Revenues Over Outlays:	6,574,283	(1,413,721)	-	-	5,160,562	4,573,716	586,846
Other balance sheet changes:	(436,748)	(3)	-	-	(436,751)	(5)	(436,746)
Ending Total General Fund Balance:	21,895,425	20,481,701	-	-	20,481,701	19,633,883	847,819
As of	9/30/2019	12/31/2019	3/31/2020	6/30/2020			
General Fund Balance:							
Total Assets:	24,455,475	20,987,511	-	-	20,987,511	20,266,115	721,396
Total Liabilities:	(2,560,050)	(92,588)	-	-	(92,588)	(632,232)	539,644
General Fund Balance:	21,895,425	20,894,923	-	-	20,894,923	19,633,883	1,261,040
General Fund Balance Detail:							
Non-Spendable Fund Balance	68,509	35,546	-	-	35,546	-	35,546
Restricted Fund Balance	-	-	-	-	-	-	-
Committed Fund Balance	-	-	-	-	-	-	-
Assigned (Designated) Fund Balance							
Advances to Other Funds	100,000	100,000	-	-	100,000	372,494	(272,494)
911 Surcharges	612,783	612,783	-	-	612,783	527,614	85,169
SRS Title III	512,663	512,663	-	-	512,663	512,663	-
Liquidity/Hospital Escrow	5,831,416	5,831,416	-	-	5,831,416	5,831,416	-
Emergency Response	2,000,000	2,000,000	-	-	2,000,000	2,000,000	-
Encumbrances	130,000	130,000	-	-	130,000	130,000	-
Unassigned and Available Fund Balance	12,640,054	11,672,515	-	-	11,672,515	10,259,696	1,412,819
Total General Fund Balance:	21,895,425	20,894,923	-	-	20,894,923	19,633,883	1,261,040



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 301 - Property Tax							
3011							
3011.001	Property Tax Levy	7,268,152.00	.00	7,190,400.62	77,751.38	99	7,132,086.99
3011.002	Auto Tax	93,000.00	10,321.48	20,711.04	72,288.96	22	84,188.28
3011.004	Penalty and Interest	60,000.00	3,696.66	70,943.18	(10,943.18)	118	45,861.36
3011.006	Taxes Paid Voluntarily	50,000.00	37,043.17	45,690.11	4,309.89	91	11,560.74
3011 - Totals		\$7,471,152.00	\$51,061.31	\$7,327,744.95	\$143,407.05	98%	\$7,273,697.37
3012							
3012.000	Less Sr Citizen Exemption	(505,152.00)	.00	(519,905.00)	14,753.00	103	(496,072.00)
3012 - Totals		(\$505,152.00)	\$0.00	(\$519,905.00)	\$14,753.00	103%	(\$496,072.00)
Department 301 - Property Tax Totals		\$6,966,000.00	\$51,061.31	\$6,807,839.95	\$158,160.05	98%	\$6,777,625.37
Department 302 - Sales Tax							
3021							
3021.001	1st Qtr Calendar Yr Sales	2,003,600.00	.00	29.50	2,003,570.50	0	1,920,575.61
3021.002	2nd Qtr Calendar Yr Sales	4,450,400.00	.00	1,765.85	4,448,634.15	0	4,040,341.85
3021.003	3rd Qtr Calendar Yr Sales	4,866,600.00	8,142.05	5,210,478.13	(343,878.13)	107	4,937,318.25
3021.004	4th Qtr Calendar Yr Sales	2,028,400.00	241,327.08	613,103.53	1,415,296.47	30	2,231,575.36
3021.005	Previous Quarters Tax	10,000.00	14,635.45	73,769.08	(63,769.08)	738	(13,767.68)
3021.006	Penalty & Interest	80,000.00	6,663.61	27,863.57	52,136.43	35	60,166.58
3021.007	Discount	(15,000.00)	(218.93)	(4,065.21)	(10,934.79)	27	(13,440.40)
3021.008	Home Construction Refund	(19,000.00)	.00	.00	(19,000.00)	0	.00
3021.009	Other Sales Tax Revenue	10,000.00	3,091.25	4,846.25	5,153.75	48	9,351.73
3021.010	Fish Box Tax	120,000.00	270.00	88,300.00	31,700.00	74	137,083.97
3021 - Totals		\$13,535,000.00	\$273,910.51	\$6,016,090.70	\$7,518,909.30	44%	\$13,309,205.27
Department 302 - Sales Tax Totals		\$13,535,000.00	\$273,910.51	\$6,016,090.70	\$7,518,909.30	44%	\$13,309,205.27
Department 310 - State Revenue							
3101							
3101.003	Revenue Sharing	488,900.00	.00	497,524.28	(8,624.28)	102	543,229.08
3101.005	Grant Revenue	7,000.00	.00	.00	7,000.00	0	19,801.19
3101.007	Liquor Licenses	25,000.00	.00	.00	25,000.00	0	24,700.00
3101.012	Public Library Assistance	7,000.00	.00	7,000.00	.00	100	7,000.00
3101.016	Miscellaneous	30,365.00	.00	.00	30,365.00	0	26,537.13
3101.017	PERS Relief	257,384.00	213,129.00	213,129.00	44,255.00	83	396,644.36



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101.019	SAR reimbursement	2,000.00	.00	.00	2,000.00	0	140.42
3101 - Totals		\$817,649.00	\$213,129.00	\$717,653.28	\$99,995.72	88%	\$1,018,052.18
Department 310 - State Revenue Totals		\$817,649.00	\$213,129.00	\$717,653.28	\$99,995.72	88%	\$1,018,052.18
Department 315 - Federal Revenue							
3151							
3151.001	Stumpage	.00	.00	.00	.00	+++	529,232.30
3151.002	Payment in Lieu of Taxes	887,000.00	.00	17,727.00	869,273.00	2	714,261.00
3151.003	Grant Revenue	547,000.00	55,976.79	93,277.44	453,722.56	17	59,081.19
3151 - Totals		\$1,434,000.00	\$55,976.79	\$111,004.44	\$1,322,995.56	8%	\$1,302,574.49
Department 315 - Federal Revenue Totals		\$1,434,000.00	\$55,976.79	\$111,004.44	\$1,322,995.56	8%	\$1,302,574.49
Department 320 - Licenses & Permits							
3201							
3201.001	Building Permits	95,000.00	14,534.65	58,299.21	36,700.79	61	96,732.85
3201.002	Planning & Zoning Permits	10,000.00	100.00	1,775.00	8,225.00	18	4,155.00
3201.003	Parking Permits	1,000.00	.00	205.00	795.00	21	240.00
3201.004	Public Vehicle/Drivers	9,000.00	25.00	700.00	8,300.00	8	9,125.00
3201.006	Animal Licenses	4,000.00	295.07	1,300.91	2,699.09	33	2,721.48
3201.007	Itinerant Business Licens	.00	6.00	24.00	(24.00)	+++	6.00
3201.008	Miscellaneous	.00	.00	250.00	(250.00)	+++	600.00
3201.011	Park & Rec. Fees	13,000.00	.00	6,640.00	6,360.00	51	8,564.18
3201.012	Centennial Permit Fees	4,000.00	.00	850.00	3,150.00	21	4,665.00
3201 - Totals		\$136,000.00	\$14,960.72	\$70,044.12	\$65,955.88	52%	\$126,809.51
Department 320 - Licenses & Permits Totals		\$136,000.00	\$14,960.72	\$70,044.12	\$65,955.88	52%	\$126,809.51
Department 330 - Services							
3301							
3301.003	Jail Contracts	352,000.00	.00	97,798.50	254,201.50	28	391,194.00
3301.005	Jail-Detox	7,000.00	.00	440.00	6,560.00	6	3,755.00
3301.006	Impound/Storage Fees	6,000.00	782.00	14,297.00	(8,297.00)	238	7,930.00
3301.007	Police Other	7,000.00	920.50	16,467.25	(9,467.25)	235	7,007.58



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 330 - Services							
3301.010	E911 Surcharge	180,000.00	14,646.30	88,506.63	91,493.37	49	176,235.88
3301 - Totals		\$552,000.00	\$16,348.80	\$217,509.38	\$334,490.62	39%	\$586,122.46
3302							
3302.000	Police Medical Billings	22,000.00	.00	17,285.89	4,714.11	79	1,342.00
3302 - Totals		\$22,000.00	\$0.00	\$17,285.89	\$4,714.11	79%	\$1,342.00
3321							
3321.001	Ambulance Fees	342,000.00	32,100.12	240,790.55	101,209.45	70	456,247.28
3321 - Totals		\$342,000.00	\$32,100.12	\$240,790.55	\$101,209.45	70%	\$456,247.28
3331							
3331.001	Library	12,000.00	607.51	5,570.90	6,429.10	46	9,316.89
3331.002	Library Lost Book Replace	3,000.00	60.00	750.00	2,250.00	25	1,391.00
3331.004	Library-Network	17,000.00	.00	.00	17,000.00	0	.00
3331 - Totals		\$32,000.00	\$667.51	\$6,320.90	\$25,679.10	20%	\$10,707.89
Department 330 - Services Totals		\$948,000.00	\$49,116.43	\$481,906.72	\$466,093.28	51%	\$1,054,419.63
Department 340 - Operating Revenue							
3454							
3454.000	Concessions	3,000.00	.00	672.43	2,327.57	22	1,568.99
3454 - Totals		\$3,000.00	\$0.00	\$672.43	\$2,327.57	22%	\$1,568.99
3491							
3491.000	Jobbing-Labor	700,000.00	145,632.33	303,999.00	396,001.00	43	702,758.34
3491 - Totals		\$700,000.00	\$145,632.33	\$303,999.00	\$396,001.00	43%	\$702,758.34
3492							
3492.000	Jobbing-Materials/Parts	1,000.00	.00	.00	1,000.00	0	77.50
3492 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$77.50
3493							
3493.000	Jobbing-Equipment	1,000.00	.00	.00	1,000.00	0	45.00
3493 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$45.00
Department 340 - Operating Revenue Totals		\$705,000.00	\$145,632.33	\$304,671.43	\$400,328.57	43%	\$704,449.83



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3601							
3601.000	Rent - Land	209,000.00	.00	89,818.70	119,181.30	43	214,920.45
3601 - Totals		\$209,000.00	\$0.00	\$89,818.70	\$119,181.30	43%	\$214,920.45
3602							
3602.000	Rent - Building	10,000.00	.00	4,800.00	5,200.00	48	9,600.00
3602 - Totals		\$10,000.00	\$0.00	\$4,800.00	\$5,200.00	48%	\$9,600.00
3603							
3603.000	Rent-Centennial Building	115,000.00	14,530.00	82,070.60	32,929.40	71	102,460.89
3603 - Totals		\$115,000.00	\$14,530.00	\$82,070.60	\$32,929.40	71%	\$102,460.89
3604							
3604.000	Rent-Senior Center	2,000.00	.00	312.00	1,688.00	16	206.00
3604 - Totals		\$2,000.00	\$0.00	\$312.00	\$1,688.00	16%	\$206.00
3606							
3606.000	Rent-Tom Young Cabin	8,000.00	50.00	2,900.00	5,100.00	36	8,276.00
3606 - Totals		\$8,000.00	\$50.00	\$2,900.00	\$5,100.00	36%	\$8,276.00
3610							
3610.000	Interest Income	444,000.00	40,659.03	255,856.77	188,143.23	58	502,774.55
3610 - Totals		\$444,000.00	\$40,659.03	\$255,856.77	\$188,143.23	58%	\$502,774.55
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	366,959.00
3612 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$366,959.00
3635							
3635.000	Gravel & Rock Royalties	40,000.00	1,335.50	7,961.50	32,038.50	20	23,796.00
3635 - Totals		\$40,000.00	\$1,335.50	\$7,961.50	\$32,038.50	20%	\$23,796.00
3640							
3640.000	Library-Special Sales	2,000.00	77.99	909.90	1,090.10	45	1,451.63
3640 - Totals		\$2,000.00	\$77.99	\$909.90	\$1,090.10	45%	\$1,451.63
3650							
3650.000	City/St Bldg Cost Reimbur	121,000.00	.00	33,612.60	87,387.40	28	133,682.95
3650 - Totals		\$121,000.00	\$0.00	\$33,612.60	\$87,387.40	28%	\$133,682.95
Department 360 - Uses of Prop & Investment Totals		\$951,000.00	\$56,652.52	\$478,242.07	\$472,757.93	50%	\$1,364,127.47
Department 370 - Interfund Billings							
3701							
3701.200	Electric Interfund Bill	865,541.00	72,128.42	432,770.52	432,770.48	50	979,647.00



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 370 - Interfund Billings							
3701.210	Water Interfund Bill	313,204.00	26,100.33	156,601.98	156,602.02	50	292,397.04
3701.220	WWater Interfund Bill	386,493.00	32,207.75	193,246.50	193,246.50	50	386,249.04
3701.230	SWste Interfund Bill	382,347.00	31,862.25	191,173.50	191,173.50	50	335,637.96
3701.240	Harbor Interfund Bill	293,329.00	24,444.08	146,664.48	146,664.52	50	247,943.04
3701.250	Air Term Interfund Bill	98,343.00	8,195.25	49,171.50	49,171.50	50	95,022.00
3701.260	MSC Interfund Bill	17,044.00	1,420.33	8,521.98	8,522.02	50	6,528.00
3701.270	SMC Interfund Bill	62,738.00	5,228.17	31,369.02	31,368.98	50	66,276.96
3701.300	MIS Interfund Bill	90,295.00	7,524.58	45,147.48	45,147.52	50	95,000.04
3701.310	Garage Interfund Billing	79,326.00	6,610.50	39,663.00	39,663.00	50	122,204.04
3701.320	Maint Fund Interfund Bill	74,819.00	6,234.92	37,409.52	37,409.48	50	68,543.04
3701 - Totals		\$2,663,479.00	\$221,956.58	\$1,331,739.48	\$1,331,739.52	50%	\$2,695,448.16
Department 370 - Interfund Billings Totals		\$2,663,479.00	\$221,956.58	\$1,331,739.48	\$1,331,739.52	50%	\$2,695,448.16
Department 380 - Miscellaneous							
3801							
3801.000	Fines and Forfeits	46,000.00	8,653.00	41,994.27	4,005.73	91	60,072.32
3801 - Totals		\$46,000.00	\$8,653.00	\$41,994.27	\$4,005.73	91%	\$60,072.32
3804							
3804.000	Return Check Fee (NSF)	1,000.00	50.00	250.00	750.00	25	500.00
3804 - Totals		\$1,000.00	\$50.00	\$250.00	\$750.00	25%	\$500.00
3805							
3805.000	Cash, (Short)/Long	.00	.00	(28.81)	28.81	+++	10.99
3805 - Totals		\$0.00	\$0.00	(\$28.81)	\$28.81	+++	\$10.99
3807							
3807.000	Miscellaneous	20,000.00	(1,185.17)	12,611.61	7,388.39	63	10,262.34
3807.100	Miscellaneous Grant Revenue	.00	.00	.00	.00	+++	35,202.31
3807 - Totals		\$20,000.00	(\$1,185.17)	\$12,611.61	\$7,388.39	63%	\$45,464.65
3808							
3808.000	Salary Reimbursement	.00	12.50	712.50	(712.50)	+++	175.00
3808 - Totals		\$0.00	\$12.50	\$712.50	(\$712.50)	+++	\$175.00
3809							
3809.000	Donations	8,000.00	.00	900.00	7,100.00	11	6,978.00
3809.001	Donation - Parks and Recreation	.00	10,000.00	10,000.00	(10,000.00)	+++	.00
3809 - Totals		\$8,000.00	\$10,000.00	\$10,900.00	(\$2,900.00)	136%	\$6,978.00



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3820							
3820.000	Bad Debt Collected	3,000.00	1,334.79	2,918.71	81.29	97	2,665.63
	3820 - Totals	\$3,000.00	\$1,334.79	\$2,918.71	\$81.29	97%	\$2,665.63
3850							
3850.000	Pcard Rebate	48,000.00	.00	21,905.76	26,094.24	46	46,317.43
	3850 - Totals	\$48,000.00	\$0.00	\$21,905.76	\$26,094.24	46%	\$46,317.43
	Department 380 - Miscellaneous Totals	\$126,000.00	\$18,865.12	\$91,264.04	\$34,735.96	72%	\$162,184.02
	Department 390 - Cash Basis Receipts						
3950							
3950.000	Interfund Transfers In	340,000.00	.00	200,000.00	140,000.00	59	1,015,219.33
3950.195	Transfer In Visitor Enhancement	80,000.00	.00	.00	80,000.00	0	200,000.00
3950.320	Transfer In Bldg Maint	.00	.00	.00	.00	+++	25,000.00
3950.400	Transfer In Permanent Fd	1,447,500.00	.00	723,750.00	723,750.00	50	1,427,097.00
3950.410	Transfer In Revolving Fnd	23,000.00	1,754.28	11,415.89	11,584.11	50	24,919.04
3950.420	Transfer In Guarantee Fnd	8,000.00	430.40	2,802.35	5,197.65	35	6,138.57
3950.708	Transfer In Public Infrastructure Sinking Fund	.00	.00	340,000.00	(340,000.00)	+++	.00
	3950 - Totals	\$1,898,500.00	\$2,184.68	\$1,277,968.24	\$620,531.76	67%	\$2,698,373.94
	Department 390 - Cash Basis Receipts Totals	\$1,898,500.00	\$2,184.68	\$1,277,968.24	\$620,531.76	67%	\$2,698,373.94
	Division 300 - Revenue Totals	\$30,180,628.00	\$1,103,445.99	\$17,688,424.47	\$12,492,203.53	59%	\$31,213,269.87
	REVENUE TOTALS	\$30,180,628.00	\$1,103,445.99	\$17,688,424.47	\$12,492,203.53	59%	\$31,213,269.87
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
5110							
5110.001	Regular Salaries/Wages	150,829.50	3,732.48	21,067.28	129,762.22	14	286,438.93
5110.002	Holidays	.00	207.36	2,383.40	(2,383.40)	+++	7,535.40
5110.003	Sick Leave	.00	.00	854.81	(854.81)	+++	20,848.00
5110.010	Temp Wages	27,600.00	17,600.00	41,550.00	(13,950.00)	151	38,850.00
	5110 - Totals	\$178,429.50	\$21,539.84	\$65,855.49	\$112,574.01	37%	\$353,672.33
5120							
5120.001	Annual Leave	13,257.00	207.36	5,280.65	7,976.35	40	42,687.34



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
5120.002	SBS	18,763.12	1,333.10	4,360.62	14,402.50	23	24,195.69
5120.003	Medicare	4,475.97	315.34	1,031.48	3,444.49	23	5,747.24
5120.004	PERS	66,537.49	7,218.38	12,217.57	54,319.92	18	86,482.46
5120.005	Health Insurance	69,662.16	1,757.30	8,786.50	60,875.66	13	82,116.55
5120.006	Life Insurance	36.36	.67	1.66	34.70	5	40.06
5120.007	Workmen's Compensation	1,506.57	100.04	314.75	1,191.82	21	1,707.12
5120 - Totals		\$174,238.67	\$10,932.19	\$31,993.23	\$142,245.44	18%	\$242,976.46
5201							
5201.000	Training and Travel	32,875.00	4,754.39	13,576.86	19,298.14	41	34,377.03
5201 - Totals		\$32,875.00	\$4,754.39	\$13,576.86	\$19,298.14	41%	\$34,377.03
5204							
5204.000	Telephone	10,192.00	275.92	1,937.30	8,254.70	19	9,240.42
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	.00
5204 - Totals		\$10,492.00	\$275.92	\$1,937.30	\$8,554.70	18%	\$9,240.42
5206							
5206.000	Supplies	9,000.00	(608.40)	3,421.86	5,578.14	38	7,812.03
5206 - Totals		\$9,000.00	(\$608.40)	\$3,421.86	\$5,578.14	38%	\$7,812.03
5207							
5207.000	Repairs & Maintenance	780.00	.00	.00	780.00	0	1,560.00
5207 - Totals		\$780.00	\$0.00	\$0.00	\$780.00	0%	\$1,560.00
5211							
5211.000	Data Processing Fees	20,329.00	1,694.08	10,164.48	10,164.52	50	19,461.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	2,205.00
5211 - Totals		\$20,329.00	\$1,694.08	\$10,164.48	\$10,164.52	50%	\$21,666.96
5212							
5212.000	Contracted/Purchased Serv	246,062.50	24,103.50	36,816.76	209,245.74	15	257,913.55
5212 - Totals		\$246,062.50	\$24,103.50	\$36,816.76	\$209,245.74	15%	\$257,913.55
5222							
5222.000	Postage	100.00	18.41	32.76	67.24	33	20.40
5222 - Totals		\$100.00	\$18.41	\$32.76	\$67.24	33%	\$20.40
5223							
5223.000	Tools & Small Equipment	2,100.00	.00	.00	2,100.00	0	.00
5223 - Totals		\$2,100.00	\$0.00	\$0.00	\$2,100.00	0%	\$0.00



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
5224							
5224.000	Dues & Publications	18,065.00	450.00	14,877.15	3,187.85	82	16,826.15
5224 - Totals		\$18,065.00	\$450.00	\$14,877.15	\$3,187.85	82%	\$16,826.15
5226							
5226.000	Advertising	5,000.00	416.25	5,374.95	(374.95)	107	3,641.50
5226 - Totals		\$5,000.00	\$416.25	\$5,374.95	(\$374.95)	107%	\$3,641.50
5288							
5288.000	Administrator Contingency	3,000.00	.00	.00	3,000.00	0	1,154.57
5288 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$1,154.57
5289							
5289.000	Mayor Contingency	3,000.00	.00	1,199.50	1,800.50	40	4,215.00
5289 - Totals		\$3,000.00	\$0.00	\$1,199.50	\$1,800.50	40%	\$4,215.00
5290							
5290.000	Other Expenses	28,775.00	4,102.37	13,616.95	15,158.05	47	13,004.75
5290 - Totals		\$28,775.00	\$4,102.37	\$13,616.95	\$15,158.05	47%	\$13,004.75
Sub-Department 900 - Human Resources							
5110							
5110.001	Regular Salaries/Wages	142,201.58	5,190.99	32,712.60	109,488.98	23	74,798.02
5110.002	Holidays	.00	749.91	1,688.47	(1,688.47)	+++	6,314.40
5110.003	Sick Leave	.00	234.64	454.63	(454.63)	+++	18,581.09
5110.010	Temp Wages	.00	1,733.76	4,575.20	(4,575.20)	+++	.00
5110 - Totals		\$142,201.58	\$7,909.30	\$39,430.90	\$102,770.68	28%	\$99,693.51
5120							
5120.001	Annual Leave	.00	.00	2,170.42	(2,170.42)	+++	18,078.48
5120.002	SBS	9,942.90	484.85	2,550.18	7,392.72	26	7,219.45
5120.003	Medicare	2,351.92	114.69	603.23	1,748.69	26	1,707.68
5120.004	PERS	42,298.40	6,834.62	13,621.77	28,676.63	32	30,292.08
5120.005	Health Insurance	26,044.56	2,604.46	13,022.30	13,022.26	50	45,479.40
5120.006	Life Insurance	22.20	1.53	8.59	13.61	39	20.43
5120.007	Workmen's Compensation	827.39	141.56	451.68	375.71	55	556.50
5120 - Totals		\$81,487.37	\$10,181.71	\$32,428.17	\$49,059.20	40%	\$103,354.02



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
Sub-Department 900 - Human Resources							
5201							
5201.000	Training and Travel	13,200.00	.00	1,290.00	11,910.00	10	15,513.93
5201 - Totals		\$13,200.00	\$0.00	\$1,290.00	\$11,910.00	10%	\$15,513.93
5206							
5206.000	Supplies	2,400.00	395.10	940.35	1,459.65	39	3,864.24
5206 - Totals		\$2,400.00	\$395.10	\$940.35	\$1,459.65	39%	\$3,864.24
5211							
5211.000	Data Processing Fees	15,094.00	1,257.83	7,546.98	7,547.02	50	15,570.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,764.00
5211 - Totals		\$15,094.00	\$1,257.83	\$7,546.98	\$7,547.02	50%	\$17,334.00
5212							
5212.000	Contracted/Purchased Serv	57,698.22	9,404.25	49,167.06	8,531.16	85	118,884.05
5212 - Totals		\$57,698.22	\$9,404.25	\$49,167.06	\$8,531.16	85%	\$118,884.05
5224							
5224.000	Dues & Publications	2,030.00	.00	872.92	1,157.08	43	1,282.98
5224 - Totals		\$2,030.00	\$0.00	\$872.92	\$1,157.08	43%	\$1,282.98
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	118.95
5226 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$118.95
5290							
5290.000	Other Expenses	200.00	.00	.00	200.00	0	42.46
5290 - Totals		\$200.00	\$0.00	\$0.00	\$200.00	0%	\$42.46
Sub-Department 900 - Human Resources Totals		\$314,311.17	\$29,148.19	\$131,676.38	\$182,634.79	42%	\$360,088.14
Department 001 - Administrator & Assembly Totals		\$1,046,557.84	\$96,826.74	\$330,543.67	\$716,014.17	32%	\$1,328,169.29
Department 002 - Attorney							
5110							
5110.001	Regular Salaries/Wages	199,248.38	13,512.08	76,735.08	122,513.30	39	168,504.55
5110.002	Holidays	.00	1,305.84	4,409.00	(4,409.00)	+++	8,212.16
5110.003	Sick Leave	.00	71.53	2,817.07	(2,817.07)	+++	5,647.47
5110 - Totals		\$199,248.38	\$14,889.45	\$83,961.15	\$115,287.23	42%	\$182,364.18



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 002 - Attorney							
5120							
5120.001	Annual Leave	9,932.00	457.76	7,306.78	2,625.22	74	12,220.79
5120.002	SBS	12,045.31	494.51	5,186.74	6,858.57	43	11,386.86
5120.003	Medicare	3,033.11	224.34	1,334.26	1,698.85	44	2,841.78
5120.004	PERS	50,995.69	9,305.40	26,008.02	24,987.67	51	54,492.18
5120.005	Health Insurance	35,752.56	3,575.26	17,876.30	17,876.26	50	48,751.15
5120.006	Life Insurance	22.20	1.85	11.10	11.10	50	21.02
5120.007	Workmen's Compensation	1,095.94	71.18	423.32	672.62	39	1,077.90
5120 - Totals		\$112,876.81	\$14,130.30	\$58,146.52	\$54,730.29	52%	\$130,791.68
5201							
5201.000	Training and Travel	3,000.00	352.80	1,092.52	1,907.48	36	3,357.97
5201 - Totals		\$3,000.00	\$352.80	\$1,092.52	\$1,907.48	36%	\$3,357.97
5204							
5204.000	Telephone	680.00	33.24	199.44	480.56	29	436.30
5204.001	Cell Phone Stipend	600.00	50.00	300.00	300.00	50	575.00
5204 - Totals		\$1,280.00	\$83.24	\$499.44	\$780.56	39%	\$1,011.30
5206							
5206.000	Supplies	1,200.00	.00	222.37	977.63	19	1,031.74
5206 - Totals		\$1,200.00	\$0.00	\$222.37	\$977.63	19%	\$1,031.74
5207							
5207.000	Repairs & Maintenance	780.00	.00	.00	780.00	0	1,560.00
5207 - Totals		\$780.00	\$0.00	\$0.00	\$780.00	0%	\$1,560.00
5211							
5211.000	Data Processing Fees	15,094.00	1,257.83	7,546.98	7,547.02	50	15,570.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,764.00
5211 - Totals		\$15,094.00	\$1,257.83	\$7,546.98	\$7,547.02	50%	\$17,334.00
5221							
5221.000	Transportation/Vehicles	900.00	75.00	450.00	450.00	50	825.00
5221 - Totals		\$900.00	\$75.00	\$450.00	\$450.00	50%	\$825.00
5224							
5224.000	Dues & Publications	750.00	.00	.00	750.00	0	.00
5224 - Totals		\$750.00	\$0.00	\$0.00	\$750.00	0%	\$0.00



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 002 - Attorney							
5225							
5225.000	Legal Expenditures	158,624.00	2,629.00	69,086.16	89,537.84	44	631,661.53
	5225 - Totals	\$158,624.00	\$2,629.00	\$69,086.16	\$89,537.84	44%	\$631,661.53
5290							
5290.000	Other Expenses	100.00	.00	11,965.76	(11,865.76)	11,966	.00
	5290 - Totals	\$100.00	\$0.00	\$11,965.76	(\$11,865.76)	11,966%	\$0.00
	Department 002 - Attorney Totals	\$493,853.19	\$33,417.62	\$232,970.90	\$260,882.29	47%	\$969,937.40
	Department 003 - Municipal Clerk						
5110							
5110.001	Regular Salaries/Wages	153,500.56	11,228.80	67,674.56	85,826.00	44	141,021.44
5110.002	Holidays	.00	.00	.00	.00	+++	1,487.60
5110.003	Sick Leave	.00	247.20	494.40	(494.40)	+++	1,704.64
5110.010	Temp Wages	20,000.00	.00	2,639.00	17,361.00	13	1,444.78
	5110 - Totals	\$173,500.56	\$11,476.00	\$70,807.96	\$102,692.60	41%	\$145,658.46
5120							
5120.001	Annual Leave	6,055.00	604.00	5,051.20	1,003.80	83	14,564.72
5120.002	SBS	11,061.98	746.63	4,699.19	6,362.79	42	9,913.61
5120.003	Medicare	2,616.62	176.61	1,111.56	1,505.06	42	2,345.00
5120.004	PERS	42,011.22	9,481.60	22,932.44	19,078.78	55	44,077.89
5120.005	Health Insurance	44,224.68	4,422.47	22,112.35	22,112.33	50	52,119.50
5120.006	Life Insurance	28.32	2.36	14.16	14.16	50	28.71
5120.007	Workmen's Compensation	889.42	56.03	352.62	536.80	40	815.92
	5120 - Totals	\$106,887.24	\$15,489.70	\$56,273.52	\$50,613.72	53%	\$123,865.35
5201							
5201.000	Training and Travel	8,975.00	2,520.10	3,935.95	5,039.05	44	9,762.34
	5201 - Totals	\$8,975.00	\$2,520.10	\$3,935.95	\$5,039.05	44%	\$9,762.34
5204							
5204.000	Telephone	970.00	33.24	199.44	770.56	21	407.55
5204.001	Cell Phone Stipend	300.00	25.00	150.00	150.00	50	300.00
	5204 - Totals	\$1,270.00	\$58.24	\$349.44	\$920.56	28%	\$707.55
5206							
5206.000	Supplies	8,500.00	.00	6,017.24	2,482.76	71	6,345.59
	5206 - Totals	\$8,500.00	\$0.00	\$6,017.24	\$2,482.76	71%	\$6,345.59



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 003 - Municipal Clerk							
5207							
5207.000	Repairs & Maintenance	780.00	.00	.00	780.00	0	1,560.00
5207 - Totals		\$780.00	\$0.00	\$0.00	\$780.00	0%	\$1,560.00
5211							
5211.000	Data Processing Fees	51,133.00	4,261.08	25,566.48	25,566.52	50	24,497.04
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	3,087.00
5211 - Totals		\$51,133.00	\$4,261.08	\$25,566.48	\$25,566.52	50%	\$27,584.04
5212							
5212.000	Contracted/Purchased Serv	31,300.00	900.00	17,487.13	13,812.87	56	27,674.50
5212 - Totals		\$31,300.00	\$900.00	\$17,487.13	\$13,812.87	56%	\$27,674.50
5221							
5221.000	Transportation/Vehicles	1,800.00	75.00	450.00	1,350.00	25	900.00
5221 - Totals		\$1,800.00	\$75.00	\$450.00	\$1,350.00	25%	\$900.00
5222							
5222.000	Postage	100.00	.00	19.95	80.05	20	.00
5222 - Totals		\$100.00	\$0.00	\$19.95	\$80.05	20%	\$0.00
5223							
5223.000	Tools & Small Equipment	4,000.00	.00	.00	4,000.00	0	.00
5223 - Totals		\$4,000.00	\$0.00	\$0.00	\$4,000.00	0%	\$0.00
5224							
5224.000	Dues & Publications	8,805.00	505.50	2,775.50	6,029.50	32	4,982.35
5224 - Totals		\$8,805.00	\$505.50	\$2,775.50	\$6,029.50	32%	\$4,982.35
5226							
5226.000	Advertising	34,000.00	.00	15,387.35	18,612.65	45	39,894.75
5226 - Totals		\$34,000.00	\$0.00	\$15,387.35	\$18,612.65	45%	\$39,894.75
5227							
5227.001	Rent-Buildings	15,400.00	1,276.92	7,516.70	7,883.30	49	15,163.95
5227 - Totals		\$15,400.00	\$1,276.92	\$7,516.70	\$7,883.30	49%	\$15,163.95
5290							
5290.000	Other Expenses	.00	.00	50.35	(50.35)	+++	183.68
5290 - Totals		\$0.00	\$0.00	\$50.35	(\$50.35)	+++	\$183.68
Department 003 - Municipal Clerk Totals		\$446,450.80	\$36,562.54	\$206,637.57	\$239,813.23	46%	\$404,282.56



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 004 - Finance							
5110							
5110.001	Regular Salaries/Wages	919,583.32	59,691.59	360,519.53	559,063.79	39	746,279.00
5110.002	Holidays	.00	5,146.96	20,877.92	(20,877.92)	+++	36,819.58
5110.003	Sick Leave	.00	5,040.57	13,889.59	(13,889.59)	+++	34,428.19
5110.004	Overtime	.00	.00	65.26	(65.26)	+++	172.51
5110.010	Temp Wages	5,000.00	.00	21,112.70	(16,112.70)	422	4,594.25
5110 - Totals		\$924,583.32	\$69,879.12	\$416,465.00	\$508,118.32	45%	\$822,293.53
5120							
5120.001	Annual Leave	32,543.00	3,371.19	31,739.30	803.70	98	64,820.38
5120.002	SBS	58,469.66	4,490.23	27,474.85	30,994.81	47	53,918.96
5120.003	Medicare	13,878.32	1,062.13	6,498.94	7,379.38	47	12,864.73
5120.004	PERS	237,772.57	45,480.09	122,874.39	114,898.18	52	243,745.44
5120.005	Health Insurance	206,652.12	23,085.32	112,131.20	94,520.92	54	214,492.04
5120.006	Life Insurance	159.60	13.97	78.43	81.17	49	158.07
5120.007	Workmen's Compensation	4,715.03	336.96	2,052.33	2,662.70	44	4,445.99
5120 - Totals		\$554,190.30	\$77,839.89	\$302,849.44	\$251,340.86	55%	\$594,445.61
5201							
5201.000	Training and Travel	13,275.00	673.99	2,384.50	10,890.50	18	11,967.57
5201 - Totals		\$13,275.00	\$673.99	\$2,384.50	\$10,890.50	18%	\$11,967.57
5204							
5204.000	Telephone	.00	(10.00)	(60.00)	60.00	+++	(120.00)
5204 - Totals		\$0.00	(\$10.00)	(\$60.00)	\$60.00	+++	(\$120.00)
5206							
5206.000	Supplies	14,100.00	697.36	2,900.47	11,199.53	21	9,353.77
5206 - Totals		\$14,100.00	\$697.36	\$2,900.47	\$11,199.53	21%	\$9,353.77
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	12.97
5207 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$12.97
5211							
5211.000	Data Processing Fees	137,039.00	11,419.92	68,519.52	68,519.48	50	134,160.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	31,758.00
5211 - Totals		\$137,039.00	\$11,419.92	\$68,519.52	\$68,519.48	50%	\$165,918.96



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 004 - Finance							
5212							
5212.000	Contracted/Purchased Serv	126,200.00	3,946.69	62,294.46	63,905.54	49	110,155.99
5212 - Totals		\$126,200.00	\$3,946.69	\$62,294.46	\$63,905.54	49%	\$110,155.99
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	106.82
5221 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$106.82
5222							
5222.000	Postage	500.00	635.15	635.15	(135.15)	127	50.20
5222 - Totals		\$500.00	\$635.15	\$635.15	(\$135.15)	127%	\$50.20
5223							
5223.000	Tools & Small Equipment	500.00	129.00	129.00	371.00	26	817.99
5223 - Totals		\$500.00	\$129.00	\$129.00	\$371.00	26%	\$817.99
5224							
5224.000	Dues & Publications	515.00	.00	225.00	290.00	44	378.69
5224 - Totals		\$515.00	\$0.00	\$225.00	\$290.00	44%	\$378.69
5225							
5225.000	Legal Expenditures	.00	.00	30.00	(30.00)	+++	.00
5225 - Totals		\$0.00	\$0.00	\$30.00	(\$30.00)	+++	\$0.00
5226							
5226.000	Advertising	5,290.00	.00	2,081.35	3,208.65	39	937.85
5226 - Totals		\$5,290.00	\$0.00	\$2,081.35	\$3,208.65	39%	\$937.85
5229							
5229.000	Investment Expenses	77,880.00	7,063.59	33,874.67	44,005.33	43	81,099.85
5229 - Totals		\$77,880.00	\$7,063.59	\$33,874.67	\$44,005.33	43%	\$81,099.85
5290							
5290.000	Other Expenses	900.00	.00	.00	900.00	0	1,543.43
5290 - Totals		\$900.00	\$0.00	\$0.00	\$900.00	0%	\$1,543.43
Department 004 - Finance Totals		\$1,855,972.62	\$172,274.71	\$892,328.56	\$963,644.06	48%	\$1,798,963.23
Department 005 - Assessing							
5110							
5110.001	Regular Salaries/Wages	208,274.28	13,434.51	77,976.24	130,298.04	37	161,509.41
5110.002	Holidays	.00	824.88	5,088.44	(5,088.44)	+++	8,897.04



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 005 - Assessing							
5110.003	Sick Leave	.00	1,586.61	6,136.35	(6,136.35)	+++	12,446.62
5110 - Totals		\$208,274.28	\$15,846.00	\$89,201.03	\$119,073.25	43%	\$182,853.07
5120							
5120.001	Annual Leave	7,584.00	651.60	9,784.57	(2,200.57)	129	18,276.06
5120.002	SBS	13,232.16	1,014.36	6,104.58	7,127.58	46	12,421.29
5120.003	Medicare	3,129.95	239.94	1,444.00	1,685.95	46	2,938.11
5120.004	PERS	53,447.39	9,944.46	28,091.79	25,355.60	53	56,324.78
5120.005	Health Insurance	53,325.60	3,575.26	21,759.50	31,566.10	41	59,976.19
5120.006	Life Insurance	30.24	1.85	14.45	15.79	48	29.06
5120.007	Workmen's Compensation	1,062.15	76.12	458.06	604.09	43	1,033.39
5120 - Totals		\$131,811.49	\$15,503.59	\$67,656.95	\$64,154.54	51%	\$150,998.88
5201							
5201.000	Training and Travel	4,750.00	.00	455.70	4,294.30	10	8,173.45
5201 - Totals		\$4,750.00	\$0.00	\$455.70	\$4,294.30	10%	\$8,173.45
5204							
5204.000	Telephone	798.00	66.48	398.88	399.12	50	795.26
5204.001	Cell Phone Stipend	600.00	50.00	300.00	300.00	50	600.00
5204 - Totals		\$1,398.00	\$116.48	\$698.88	\$699.12	50%	\$1,395.26
5206							
5206.000	Supplies	1,500.00	.00	127.25	1,372.75	8	825.59
5206 - Totals		\$1,500.00	\$0.00	\$127.25	\$1,372.75	8%	\$825.59
5207							
5207.000	Repairs & Maintenance	1,000.00	52.50	52.50	947.50	5	68.29
5207 - Totals		\$1,000.00	\$52.50	\$52.50	\$947.50	5%	\$68.29
5211							
5211.000	Data Processing Fees	34,205.00	2,850.42	17,102.52	17,102.48	50	37,316.04
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	12,351.00
5211 - Totals		\$34,205.00	\$2,850.42	\$17,102.52	\$17,102.48	50%	\$49,667.04
5212							
5212.000	Contracted/Purchased Serv	44,412.50	.00	15,804.20	28,608.30	36	22,551.14
5212 - Totals		\$44,412.50	\$0.00	\$15,804.20	\$28,608.30	36%	\$22,551.14



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 005 - Assessing							
5214							
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	637.99
	5214 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$637.99
5221							
5221.000	Transportation/Vehicles	4,687.00	274.00	2,101.91	2,585.09	45	4,671.38
	5221 - Totals	\$4,687.00	\$274.00	\$2,101.91	\$2,585.09	45%	\$4,671.38
5222							
5222.000	Postage	5,800.00	.00	.00	5,800.00	0	1,154.45
	5222 - Totals	\$5,800.00	\$0.00	\$0.00	\$5,800.00	0%	\$1,154.45
5223							
5223.000	Tools & Small Equipment	3,990.00	.00	.00	3,990.00	0	893.93
	5223 - Totals	\$3,990.00	\$0.00	\$0.00	\$3,990.00	0%	\$893.93
5224							
5224.000	Dues & Publications	9,445.00	.00	50.00	9,395.00	1	2,449.35
	5224 - Totals	\$9,445.00	\$0.00	\$50.00	\$9,395.00	1%	\$2,449.35
5226							
5226.000	Advertising	1,500.00	.00	938.00	562.00	63	457.55
	5226 - Totals	\$1,500.00	\$0.00	\$938.00	\$562.00	63%	\$457.55
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	831.05
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$831.05
	Department 005 - Assessing Totals	\$452,773.27	\$34,642.99	\$194,188.94	\$258,584.33	43%	\$427,628.42
Department 006 - Planning							
5110							
5110.001	Regular Salaries/Wages	147,340.94	5,677.92	35,149.12	112,191.82	24	36,303.52
5110.002	Holidays	.00	315.44	1,057.04	(1,057.04)	+++	797.84
5110.003	Sick Leave	.00	.00	.00	.00	+++	1,385.53
5110.004	Overtime	.00	.00	.00	.00	+++	69.00
5110.010	Temp Wages	.00	7,375.50	14,631.50	(14,631.50)	+++	50,045.35
	5110 - Totals	\$147,340.94	\$13,368.86	\$50,837.66	\$96,503.28	35%	\$88,601.24
5120							
5120.001	Annual Leave	4,224.00	315.44	1,372.48	2,851.52	32	6,904.03
5120.002	SBS	9,031.93	838.84	3,200.45	5,831.48	35	5,856.01



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 006 - Planning							
5120.003	Medicare	2,136.45	198.41	757.05	1,379.40	35	1,385.20
5120.004	PERS	37,671.90	5,740.94	12,620.34	25,051.56	34	11,135.69
5120.005	Health Insurance	36,360.24	1,818.01	9,090.05	27,270.19	25	10,776.58
5120.006	Life Insurance	14.16	1.18	7.08	7.08	50	6.57
5120.007	Workmen's Compensation	751.42	62.95	240.17	511.25	32	450.61
5120 - Totals		\$90,190.10	\$8,975.77	\$27,287.62	\$62,902.48	30%	\$36,514.69
5201							
5201.000	Training and Travel	4,250.00	.00	423.63	3,826.37	10	6,139.23
5201 - Totals		\$4,250.00	\$0.00	\$423.63	\$3,826.37	10%	\$6,139.23
5204							
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	25.00
5204 - Totals		\$300.00	\$0.00	\$0.00	\$300.00	0%	\$25.00
5206							
5206.000	Supplies	4,000.00	.00	305.45	3,694.55	8	989.61
5206 - Totals		\$4,000.00	\$0.00	\$305.45	\$3,694.55	8%	\$989.61
5207							
5207.000	Repairs & Maintenance	820.00	52.50	52.50	767.50	6	68.29
5207 - Totals		\$820.00	\$52.50	\$52.50	\$767.50	6%	\$68.29
5211							
5211.000	Data Processing Fees	17,407.00	1,450.58	8,703.48	8,703.52	50	18,087.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	9,705.00
5211 - Totals		\$17,407.00	\$1,450.58	\$8,703.48	\$8,703.52	50%	\$27,792.00
5212							
5212.000	Contracted/Purchased Serv	26,500.00	.00	.00	26,500.00	0	41,243.65
5212 - Totals		\$26,500.00	\$0.00	\$0.00	\$26,500.00	0%	\$41,243.65
5222							
5222.000	Postage	.00	.00	4.49	(4.49)	+++	35.93
5222 - Totals		\$0.00	\$0.00	\$4.49	(\$4.49)	+++	\$35.93
5223							
5223.000	Tools & Small Equipment	200.00	.00	.00	200.00	0	.00
5223 - Totals		\$200.00	\$0.00	\$0.00	\$200.00	0%	\$0.00
5224							
5224.000	Dues & Publications	920.00	.00	100.00	820.00	11	195.00
5224 - Totals		\$920.00	\$0.00	\$100.00	\$820.00	11%	\$195.00



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 006 - Planning							
5226							
5226.000	Advertising	.00	400.00	3,511.45	(3,511.45)	+++	3,032.35
	5226 - Totals	\$0.00	\$400.00	\$3,511.45	(\$3,511.45)	+++	\$3,032.35
5290							
5290.000	Other Expenses	.00	.00	20.00	(20.00)	+++	283.96
	5290 - Totals	\$0.00	\$0.00	\$20.00	(\$20.00)	+++	\$283.96
	Department 006 - Planning Totals	\$291,928.04	\$24,247.71	\$91,246.28	\$200,681.76	31%	\$204,920.95
Department 007 - General Office							
Sub-Department 801 - 100 Lincoln St Bldg							
5203							
5203.001	Electric	48,000.00	4,797.01	20,539.02	27,460.98	43	52,553.35
	5203 - Totals	\$48,000.00	\$4,797.01	\$20,539.02	\$27,460.98	43%	\$52,553.35
5205							
5205.000	Insurance	86,321.00	.00	121,211.65	(34,890.65)	140	78,910.29
	5205 - Totals	\$86,321.00	\$0.00	\$121,211.65	(\$34,890.65)	140%	\$78,910.29
5206							
5206.000	Supplies	11,765.00	.00	3,853.26	7,911.74	33	10,189.42
	5206 - Totals	\$11,765.00	\$0.00	\$3,853.26	\$7,911.74	33%	\$10,189.42
5207							
5207.000	Repairs & Maintenance	2,610.00	.00	1,000.00	1,610.00	38	2,622.12
	5207 - Totals	\$2,610.00	\$0.00	\$1,000.00	\$1,610.00	38%	\$2,622.12
5208							
5208.000	Bldg Repair & Maint	38,000.00	7,818.99	14,465.47	23,534.53	38	35,325.00
	5208 - Totals	\$38,000.00	\$7,818.99	\$14,465.47	\$23,534.53	38%	\$35,325.00
5212							
5212.000	Contracted/Purchased Serv	34,908.00	2,844.33	17,228.06	17,679.94	49	35,042.25
	5212 - Totals	\$34,908.00	\$2,844.33	\$17,228.06	\$17,679.94	49%	\$35,042.25
5221							
5221.000	Transportation/Vehicles	4,406.00	394.23	1,609.56	2,796.44	37	3,451.94
	5221 - Totals	\$4,406.00	\$394.23	\$1,609.56	\$2,796.44	37%	\$3,451.94



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 007 - General Office							
Sub-Department 801 - 100 Lincoln St Bldg							
5222							
5222.000	Postage	24,000.00	4,798.69	11,545.47	12,454.53	48	21,110.83
	5222 - Totals	\$24,000.00	\$4,798.69	\$11,545.47	\$12,454.53	48%	\$21,110.83
5223							
5223.000	Tools & Small Equipment	.00	.00	.00	.00	+++	113.36
	5223 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$113.36
5227							
5227.002	Rent-Equipment	6,600.00	517.98	2,085.63	4,514.37	32	6,470.60
	5227 - Totals	\$6,600.00	\$517.98	\$2,085.63	\$4,514.37	32%	\$6,470.60
5231							
5231.000	Credit Card Expense	70,000.00	1,085.91	59,877.94	10,122.06	86	65,410.48
	5231 - Totals	\$70,000.00	\$1,085.91	\$59,877.94	\$10,122.06	86%	\$65,410.48
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	293.42
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$293.42
	Sub-Department 801 - 100 Lincoln St Bldg Totals	\$326,610.00	\$22,257.14	\$253,416.06	\$73,193.94	78%	\$311,493.06
	Sub-Department 802 - 304 Lake St Building						
5203							
5203.001	Electric	70,000.00	5,442.93	32,371.57	37,628.43	46	63,878.14
5203.005	Heating Fuel	.00	.00	.00	.00	+++	528.29
5203.006	Interruptable electric	25,000.00	3,110.90	9,024.22	15,975.78	36	27,949.35
	5203 - Totals	\$95,000.00	\$8,553.83	\$41,395.79	\$53,604.21	44%	\$92,355.78
5204							
5204.000	Telephone	1,500.00	299.26	897.57	602.43	60	1,714.72
	5204 - Totals	\$1,500.00	\$299.26	\$897.57	\$602.43	60%	\$1,714.72
5208							
5208.000	Bldg Repair & Maint	27,800.00	14,428.29	22,215.10	5,584.90	80	44,820.27
	5208 - Totals	\$27,800.00	\$14,428.29	\$22,215.10	\$5,584.90	80%	\$44,820.27



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 007 - General Office							
Sub-Department 802 - 304 Lake St Building							
5212							
5212.000	Contracted/Purchased Serv	54,708.00	4,448.81	26,692.86	28,015.14	49	53,385.72
	5212 - Totals	\$54,708.00	\$4,448.81	\$26,692.86	\$28,015.14	49%	\$53,385.72
	Sub-Department 802 - 304 Lake St Building Totals	\$179,008.00	\$27,730.19	\$91,201.32	\$87,806.68	51%	\$192,276.49
	Department 007 - General Office Totals	\$505,618.00	\$49,987.33	\$344,617.38	\$161,000.62	68%	\$503,769.55
Department 008 - Other Expenditures							
5212							
5212.001	Sitka Historical Contract	97,200.00	.00	48,600.00	48,600.00	50	97,200.00
5212.002	SEDA Contract	63,000.00	.00	31,500.00	31,500.00	50	63,000.00
	5212 - Totals	\$160,200.00	\$0.00	\$80,100.00	\$80,100.00	50%	\$160,200.00
5228							
5228.000	Donations	125,000.00	.00	119,260.00	5,740.00	95	128,000.00
5228.001	Pass through grants	105,971.00	21,025.90	40,636.90	65,334.10	38	18,196.34
	5228 - Totals	\$230,971.00	\$21,025.90	\$159,896.90	\$71,074.10	69%	\$146,196.34
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	200.00
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$200.00
	Department 008 - Other Expenditures Totals	\$391,171.00	\$21,025.90	\$239,996.90	\$151,174.10	61%	\$306,596.34
	Division 500 - Administrative Totals	\$5,484,324.76	\$468,985.54	\$2,532,530.20	\$2,951,794.56	46%	\$5,944,267.74
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	158,420.92	3,394.56	21,340.80	137,080.12	13	129,950.40
5110.002	Holidays	.00	199.68	998.40	(998.40)	+++	5,790.04
5110.003	Sick Leave	.00	.00	624.00	(624.00)	+++	12,968.07
5110.004	Overtime	.00	.00	.00	.00	+++	368.85
5110.010	Temp Wages	.00	13,460.80	83,002.30	(83,002.30)	+++	26,921.60
	5110 - Totals	\$158,420.92	\$17,055.04	\$105,965.50	\$52,455.42	67%	\$175,998.96



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 800 - Administration							
5120							
5120.001	Annual Leave	6,249.00	399.36	998.40	5,250.60	16	23,749.54
5120.002	SBS	10,148.95	1,074.54	6,584.40	3,564.55	65	12,299.75
5120.003	Medicare	2,400.67	254.17	1,557.50	843.17	65	2,909.41
5120.004	PERS	109,903.55	5,749.60	10,142.60	99,760.95	9	43,553.04
5120.005	Health Insurance	29,908.08	970.80	4,854.00	25,054.08	16	42,134.97
5120.006	Life Insurance	8.04	.67	4.02	4.02	50	21.02
5120.007	Workmen's Compensation	5,690.23	721.38	4,338.58	1,351.65	76	6,628.14
5120 - Totals		\$164,308.52	\$9,170.52	\$28,479.50	\$135,829.02	17%	\$131,295.87
5201							
5201.000	Training and Travel	18,000.00	654.10	3,425.76	14,574.24	19	37,393.69
5201 - Totals		\$18,000.00	\$654.10	\$3,425.76	\$14,574.24	19%	\$37,393.69
5202							
5202.000	Uniforms	1,000.00	.00	.00	1,000.00	0	2,448.38
5202 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$2,448.38
5204							
5204.000	Telephone	110,135.00	11,767.16	37,075.11	73,059.89	34	85,689.08
5204 - Totals		\$110,135.00	\$11,767.16	\$37,075.11	\$73,059.89	34%	\$85,689.08
5205							
5205.000	Insurance	68,925.00	180.00	95,535.24	(26,610.24)	139	63,636.96
5205 - Totals		\$68,925.00	\$180.00	\$95,535.24	(\$26,610.24)	139%	\$63,636.96
5206							
5206.000	Supplies	10,000.00	1,321.45	2,841.89	7,158.11	28	8,391.76
5206 - Totals		\$10,000.00	\$1,321.45	\$2,841.89	\$7,158.11	28%	\$8,391.76
5207							
5207.000	Repairs & Maintenance	2,000.00	.00	.00	2,000.00	0	1,051.19
5207 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$1,051.19
5208							
5208.000	Bldg Repair & Maint	7,500.00	3,620.24	7,685.30	(185.30)	102	12,283.19
5208 - Totals		\$7,500.00	\$3,620.24	\$7,685.30	(\$185.30)	102%	\$12,283.19
5211							
5211.000	Data Processing Fees	445,826.00	37,152.17	222,913.02	222,912.98	50	208,835.04



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 800 - Administration							
5211.001	Information Technology Special Projects	30,000.00	2,500.00	15,000.00	15,000.00	50	111,168.00
5211 - Totals		\$475,826.00	\$39,652.17	\$237,913.02	\$237,912.98	50%	\$320,003.04
5212							
5212.000	Contracted/Purchased Serv	6,600.00	.00	1,140.10	5,459.90	17	8,120.99
5212 - Totals		\$6,600.00	\$0.00	\$1,140.10	\$5,459.90	17%	\$8,120.99
5221							
5221.000	Transportation/Vehicles	900.00	75.00	450.00	450.00	50	900.00
5221 - Totals		\$900.00	\$75.00	\$450.00	\$450.00	50%	\$900.00
5222							
5222.000	Postage	.00	.00	35.55	(35.55)	+++	500.00
5222 - Totals		\$0.00	\$0.00	\$35.55	(\$35.55)	+++	\$500.00
5223							
5223.000	Tools & Small Equipment	12,000.00	.00	1,002.14	10,997.86	8	7,241.45
5223 - Totals		\$12,000.00	\$0.00	\$1,002.14	\$10,997.86	8%	\$7,241.45
5224							
5224.000	Dues & Publications	2,500.00	.00	290.00	2,210.00	12	2,461.97
5224 - Totals		\$2,500.00	\$0.00	\$290.00	\$2,210.00	12%	\$2,461.97
5226							
5226.000	Advertising	5,600.00	630.00	1,894.90	3,705.10	34	2,845.95
5226 - Totals		\$5,600.00	\$630.00	\$1,894.90	\$3,705.10	34%	\$2,845.95
5227							
5227.001	Rent-Buildings	14,100.00	825.00	9,150.00	4,950.00	65	14,100.00
5227.002	Rent-Equipment	600.00	.00	.00	600.00	0	.00
5227 - Totals		\$14,700.00	\$825.00	\$9,150.00	\$5,550.00	62%	\$14,100.00
5290							
5290.000	Other Expenses	19,000.00	1,015.33	4,348.31	14,651.69	23	19,608.64
5290 - Totals		\$19,000.00	\$1,015.33	\$4,348.31	\$14,651.69	23%	\$19,608.64
Sub-Department 800 - Administration Totals		\$1,077,415.44	\$85,966.01	\$537,232.32	\$540,183.12	50%	\$893,971.12
Sub-Department 803 - Patrol							
5110							
5110.001	Regular Salaries/Wages	1,065,284.00	43,401.88	285,518.48	779,765.52	27	749,571.57



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 803 - Patrol							
5110.002	Holidays	.00	3,463.16	18,429.20	(18,429.20)	+++	43,309.52
5110.003	Sick Leave	.00	.00	.00	.00	+++	1,729.63
5110.004	Overtime	224,796.00	17,419.46	77,764.51	147,031.49	35	218,873.89
5110.010	Temp Wages	.00	9,616.00	51,636.40	(51,636.40)	+++	17,692.80
5110 - Totals		\$1,290,080.00	\$73,900.50	\$433,348.59	\$856,731.41	34%	\$1,031,177.41
5120							
5120.001	Annual Leave	59,547.00	5,514.40	43,569.46	15,977.54	73	105,747.21
5120.002	SBS	76,822.70	4,877.33	29,290.20	47,532.50	38	69,809.90
5120.003	Medicare	19,569.55	1,153.72	6,928.36	12,641.19	35	16,512.97
5120.004	PERS	283,817.87	52,178.43	127,935.64	155,882.23	45	304,909.27
5120.005	Health Insurance	332,559.96	18,851.39	90,818.94	241,741.02	27	337,295.56
5120.006	Life Insurance	137.40	10.78	74.14	63.26	54	165.45
5120.007	Workmen's Compensation	65,019.98	4,153.30	24,360.96	40,659.02	37	55,470.61
5120 - Totals		\$837,474.46	\$86,739.35	\$322,977.70	\$514,496.76	39%	\$889,910.97
5201							
5201.000	Training and Travel	27,000.00	4,340.18	4,340.18	22,659.82	16	28,537.20
5201 - Totals		\$27,000.00	\$4,340.18	\$4,340.18	\$22,659.82	16%	\$28,537.20
5202							
5202.000	Uniforms	19,400.00	.00	3,945.09	15,454.91	20	12,286.52
5202 - Totals		\$19,400.00	\$0.00	\$3,945.09	\$15,454.91	20%	\$12,286.52
5204							
5204.001	Cell Phone Stipend	1,200.00	75.00	450.00	750.00	38	1,000.00
5204 - Totals		\$1,200.00	\$75.00	\$450.00	\$750.00	38%	\$1,000.00
5206							
5206.000	Supplies	16,000.00	948.83	2,888.00	13,112.00	18	15,620.56
5206 - Totals		\$16,000.00	\$948.83	\$2,888.00	\$13,112.00	18%	\$15,620.56
5207							
5207.000	Repairs & Maintenance	800.00	.00	.00	800.00	0	402.64
5207 - Totals		\$800.00	\$0.00	\$0.00	\$800.00	0%	\$402.64
5212							
5212.000	Contracted/Purchased Serv	5,000.00	.00	1,449.26	3,550.74	29	4,361.18
5212 - Totals		\$5,000.00	\$0.00	\$1,449.26	\$3,550.74	29%	\$4,361.18



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 803 - Patrol							
5221							
5221.000	Transportation/Vehicles	111,403.00	8,528.88	44,020.30	67,382.70	40	129,328.58
5221 - Totals		\$111,403.00	\$8,528.88	\$44,020.30	\$67,382.70	40%	\$129,328.58
5223							
5223.000	Tools & Small Equipment	7,500.00	328.45	3,274.89	4,225.11	44	7,307.42
5223 - Totals		\$7,500.00	\$328.45	\$3,274.89	\$4,225.11	44%	\$7,307.42
5290							
5290.000	Other Expenses	13,500.00	.00	5,743.19	7,756.81	43	12,500.91
5290 - Totals		\$13,500.00	\$0.00	\$5,743.19	\$7,756.81	43%	\$12,500.91
Sub-Department 803 - Patrol Totals		\$2,329,357.46	\$174,861.19	\$822,437.20	\$1,506,920.26	35%	\$2,132,433.39
Sub-Department 804 - Services							
5110							
5110.001	Regular Salaries/Wages	301,292.92	12,280.00	87,945.45	213,347.47	29	220,738.29
5110.002	Holidays	.00	905.88	5,200.56	(5,200.56)	+++	15,766.68
5110.004	Overtime	.00	3,263.48	17,339.71	(17,339.71)	+++	63,183.23
5110.010	Temp Wages	.00	1,872.00	10,355.00	(10,355.00)	+++	4,762.50
5110 - Totals		\$301,292.92	\$18,321.36	\$120,840.72	\$180,452.20	40%	\$304,450.70
5120							
5120.001	Annual Leave	16,737.00	.00	2,751.47	13,985.53	16	21,383.05
5120.002	SBS	19,495.05	1,123.09	7,576.20	11,918.85	39	19,973.62
5120.003	Medicare	4,611.43	265.65	1,792.06	2,819.37	39	4,724.57
5120.004	PERS	66,284.97	13,761.86	34,595.64	31,689.33	52	89,169.74
5120.005	Health Insurance	90,237.36	5,051.18	25,259.71	64,977.65	28	95,713.23
5120.006	Life Insurance	52.44	3.03	17.00	35.44	32	50.94
5120.007	Workmen's Compensation	1,536.25	84.27	558.92	977.33	36	1,644.93
5120 - Totals		\$198,954.50	\$20,289.08	\$72,551.00	\$126,403.50	36%	\$232,660.08
5201							
5201.000	Training and Travel	9,450.00	14.75	1,273.56	8,176.44	13	4,043.36
5201 - Totals		\$9,450.00	\$14.75	\$1,273.56	\$8,176.44	13%	\$4,043.36



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Include Rollup Account/Rollup to Account

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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 804 - Services							
5202							
5202.000	Uniforms	2,400.00	.00	.00	2,400.00	0	1,098.30
	5202 - Totals	\$2,400.00	\$0.00	\$0.00	\$2,400.00	0%	\$1,098.30
5204							
5204.000	Telephone	.00	.00	.00	.00	+++	7.90
	5204 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$7.90
5206							
5206.000	Supplies	7,000.00	265.88	1,595.54	5,404.46	23	5,634.97
	5206 - Totals	\$7,000.00	\$265.88	\$1,595.54	\$5,404.46	23%	\$5,634.97
5222							
5222.000	Postage	4,000.00	43.59	1,164.05	2,835.95	29	3,559.57
	5222 - Totals	\$4,000.00	\$43.59	\$1,164.05	\$2,835.95	29%	\$3,559.57
5223							
5223.000	Tools & Small Equipment	1,000.00	.00	.00	1,000.00	0	431.92
	5223 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$431.92
5224							
5224.000	Dues & Publications	.00	.00	339.00	(339.00)	+++	.00
	5224 - Totals	\$0.00	\$0.00	\$339.00	(\$339.00)	+++	\$0.00
5226							
5226.000	Advertising	.00	396.00	396.00	(396.00)	+++	927.85
	5226 - Totals	\$0.00	\$396.00	\$396.00	(\$396.00)	+++	\$927.85
5290							
5290.000	Other Expenses	6,000.00	.00	.00	6,000.00	0	4,340.00
	5290 - Totals	\$6,000.00	\$0.00	\$0.00	\$6,000.00	0%	\$4,340.00
	Sub-Department 804 - Services Totals	\$530,097.42	\$39,330.66	\$198,159.87	\$331,937.55	37%	\$557,154.65
	Sub-Department 805 - Animal Control						
5110							
5110.001	Regular Salaries/Wages	48,307.56	3,198.72	15,829.23	32,478.33	33	40,152.40
5110.002	Holidays	.00	188.16	935.36	(935.36)	+++	2,039.84
5110.004	Overtime	.00	.00	143.58	(143.58)	+++	1,404.70
	5110 - Totals	\$48,307.56	\$3,386.88	\$16,908.17	\$31,399.39	35%	\$43,596.94



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 805 - Animal Control							
5120							
5120.001	Annual Leave	2,282.00	376.32	5,815.68	(3,533.68)	255	6,119.52
5120.002	SBS	3,100.95	230.68	1,392.94	1,708.01	45	3,047.53
5120.003	Medicare	733.52	54.56	329.49	404.03	45	720.89
5120.004	PERS	10,627.77	2,344.90	6,516.25	4,111.52	61	13,922.78
5120.005	Health Insurance	28,938.36	2,893.84	14,469.20	14,469.16	50	34,104.43
5120.006	Life Insurance	14.16	1.18	7.08	7.08	50	14.16
5120.007	Workmen's Compensation	2,637.55	200.58	1,211.19	1,426.36	46	2,714.51
5120 - Totals		\$48,334.31	\$6,102.06	\$29,741.83	\$18,592.48	62%	\$60,643.82
5201							
5201.000	Training and Travel	1,800.00	.00	.00	1,800.00	0	975.21
5201 - Totals		\$1,800.00	\$0.00	\$0.00	\$1,800.00	0%	\$975.21
5202							
5202.000	Uniforms	1,000.00	.00	129.20	870.80	13	809.71
5202 - Totals		\$1,000.00	\$0.00	\$129.20	\$870.80	13%	\$809.71
5203							
5203.001	Electric	8,700.00	.00	3,899.88	4,800.12	45	11,595.82
5203.005	Heating Fuel	7,000.00	726.81	3,585.98	3,414.02	51	11,222.34
5203 - Totals		\$15,700.00	\$726.81	\$7,485.86	\$8,214.14	48%	\$22,818.16
5204							
5204.000	Telephone	620.00	107.52	322.54	297.46	52	620.12
5204 - Totals		\$620.00	\$107.52	\$322.54	\$297.46	52%	\$620.12
5206							
5206.000	Supplies	4,500.00	153.98	1,202.28	3,297.72	27	4,093.61
5206 - Totals		\$4,500.00	\$153.98	\$1,202.28	\$3,297.72	27%	\$4,093.61
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	572.05	427.95	57	607.28
5207 - Totals		\$1,000.00	\$0.00	\$572.05	\$427.95	57%	\$607.28
5208							
5208.000	Bldg Repair & Maint	8,000.00	1,550.12	3,455.46	4,544.54	43	11,157.73
5208 - Totals		\$8,000.00	\$1,550.12	\$3,455.46	\$4,544.54	43%	\$11,157.73



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 805 - Animal Control							
5212							
5212.000	Contracted/Purchased Serv	7,820.00	401.60	2,617.20	5,202.80	33	7,306.04
	5212 - Totals	\$7,820.00	\$401.60	\$2,617.20	\$5,202.80	33%	\$7,306.04
5221							
5221.000	Transportation/Vehicles	3,632.00	238.22	1,225.63	2,406.37	34	2,985.49
	5221 - Totals	\$3,632.00	\$238.22	\$1,225.63	\$2,406.37	34%	\$2,985.49
5224							
5224.000	Dues & Publications	200.00	.00	.00	200.00	0	25.00
	5224 - Totals	\$200.00	\$0.00	\$0.00	\$200.00	0%	\$25.00
5226							
5226.000	Advertising	300.00	.00	.00	300.00	0	.00
	5226 - Totals	\$300.00	\$0.00	\$0.00	\$300.00	0%	\$0.00
5290							
5290.000	Other Expenses	1,000.00	.00	.00	1,000.00	0	335.16
	5290 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$335.16
	Sub-Department 805 - Animal Control Totals	\$142,213.87	\$12,667.19	\$63,660.22	\$78,553.65	45%	\$155,974.27
	Sub-Department 806 - Jail						
5110							
5110.001	Regular Salaries/Wages	252,188.44	16,805.71	101,466.46	150,721.98	40	199,023.93
5110.002	Holidays	.00	1,355.52	6,202.68	(6,202.68)	+++	12,880.32
5110.004	Overtime	.00	914.74	11,215.31	(11,215.31)	+++	54,776.22
	5110 - Totals	\$252,188.44	\$19,075.97	\$118,884.45	\$133,303.99	47%	\$266,680.47
5120							
5120.001	Annual Leave	13,505.00	1,700.05	6,969.08	6,535.92	52	21,218.89
5120.002	SBS	16,287.97	1,273.57	7,714.82	8,573.15	47	17,648.25
5120.003	Medicare	3,852.78	301.26	1,824.88	2,027.90	47	4,174.55
5120.004	PERS	55,481.26	13,292.73	36,409.78	19,071.48	66	79,262.28
5120.005	Health Insurance	117,801.84	10,906.37	54,663.91	63,137.93	46	113,250.93
5120.006	Life Insurance	52.68	5.06	31.68	21.00	60	56.97
5120.007	Workmen's Compensation	12,710.25	1,084.49	6,569.52	6,140.73	52	14,197.75



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 806 - Jail							
5120.008	Unemployment	.00	.00	.00	.00	+++	113.28
5120 - Totals		\$219,691.78	\$28,563.53	\$114,183.67	\$105,508.11	52%	\$249,922.90
5201							
5201.000	Training and Travel	4,050.00	19.00	87.34	3,962.66	2	6,725.75
5201 - Totals		\$4,050.00	\$19.00	\$87.34	\$3,962.66	2%	\$6,725.75
5202							
5202.000	Uniforms	4,000.00	.00	599.92	3,400.08	15	1,676.39
5202 - Totals		\$4,000.00	\$0.00	\$599.92	\$3,400.08	15%	\$1,676.39
5206							
5206.000	Supplies	8,000.00	40.29	714.39	7,285.61	9	5,180.12
5206 - Totals		\$8,000.00	\$40.29	\$714.39	\$7,285.61	9%	\$5,180.12
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	.00
5207 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	57,000.00	3,399.20	9,861.72	47,138.28	17	55,184.38
5212 - Totals		\$57,000.00	\$3,399.20	\$9,861.72	\$47,138.28	17%	\$55,184.38
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	.00	2,000.00	0	1,311.93
5223 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$1,311.93
5224							
5224.000	Dues & Publications	200.00	.00	100.00	100.00	50	.00
5224 - Totals		\$200.00	\$0.00	\$100.00	\$100.00	50%	\$0.00
5226							
5226.000	Advertising	.00	.00	185.00	(185.00)	+++	804.80
5226 - Totals		\$0.00	\$0.00	\$185.00	(\$185.00)	+++	\$804.80
5290							
5290.000	Other Expenses	15,000.00	.00	1,076.86	13,923.14	7	6,094.61
5290 - Totals		\$15,000.00	\$0.00	\$1,076.86	\$13,923.14	7%	\$6,094.61
Sub-Department 806 - Jail Totals		\$563,130.22	\$51,097.99	\$245,693.35	\$317,436.87	44%	\$593,581.35



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 810 - Safety Boat							
5110							
5110.004	Overtime	.00	.00	.00	.00	+++	1,191.50
5110 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,191.50
5120							
5120.002	SBS	.00	.00	.00	.00	+++	73.05
5120.003	Medicare	.00	.00	.00	.00	+++	17.28
5120.004	PERS	.00	27.00	27.00	(27.00)	+++	333.67
5120.005	Health Insurance	.00	.00	.00	.00	+++	124.17
5120.006	Life Insurance	.00	.00	.00	.00	+++	.10
5120.007	Workmen's Compensation	.00	.00	.00	.00	+++	60.05
5120 - Totals		\$0.00	\$27.00	\$27.00	(\$27.00)	+++	\$608.32
5206							
5206.000	Supplies	5,000.00	.00	.00	5,000.00	0	(345.30)
5206 - Totals		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	(\$345.30)
5207							
5207.000	Repairs & Maintenance	4,500.00	.00	.00	4,500.00	0	1,836.75
5207 - Totals		\$4,500.00	\$0.00	\$0.00	\$4,500.00	0%	\$1,836.75
5221							
5221.000	Transportation/Vehicles	10,387.00	657.00	4,207.48	6,179.52	41	8,407.17
5221 - Totals		\$10,387.00	\$657.00	\$4,207.48	\$6,179.52	41%	\$8,407.17
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	.00	3,000.00	0	1,952.92
5223 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$1,952.92
Sub-Department 810 - Safety Boat Totals		\$22,887.00	\$684.00	\$4,234.48	\$18,652.52	19%	\$13,651.36
Department 021 - Police Totals		\$4,665,101.41	\$364,607.04	\$1,871,417.44	\$2,793,683.97	40%	\$4,346,766.14
Department 022 - Fire Protection							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	110,829.16	7,414.08	54,383.05	56,446.11	49	118,206.98
5110.002	Holidays	.00	167.12	1,904.16	(1,904.16)	+++	3,226.24
5110.003	Sick Leave	.00	985.00	5,910.00	(5,910.00)	+++	886.90



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 022 - Fire Protection							
Sub-Department 800 - Administration							
5110.004	Overtime	.00	31.34	2,671.43	(2,671.43)	+++	1,337.46
5110 - Totals		\$110,829.16	\$8,597.54	\$64,868.64	\$45,960.52	59%	\$123,657.58
5120							
5120.001	Annual Leave	3,950.00	985.00	5,509.92	(1,559.92)	139	14,352.78
5120.002	SBS	7,035.92	589.72	4,318.61	2,717.31	61	8,464.54
5120.003	Medicare	1,664.27	139.49	1,021.53	642.74	61	2,002.24
5120.004	PERS	54,630.52	6,746.16	20,121.29	34,509.23	37	37,581.31
5120.005	Health Insurance	18,180.12	1,818.01	9,090.05	9,090.07	50	21,425.56
5120.006	Life Insurance	14.16	1.50	10.10	4.06	71	22.20
5120.007	Workmen's Compensation	6,804.95	569.53	4,170.77	2,634.18	61	8,181.65
5120 - Totals		\$92,279.94	\$10,849.41	\$44,242.27	\$48,037.67	48%	\$92,030.28
5201							
5201.000	Training and Travel	30,000.00	400.00	7,755.42	22,244.58	26	25,413.54
5201 - Totals		\$30,000.00	\$400.00	\$7,755.42	\$22,244.58	26%	\$25,413.54
5202							
5202.000	Uniforms	2,700.00	.00	1,212.50	1,487.50	45	2,955.70
5202 - Totals		\$2,700.00	\$0.00	\$1,212.50	\$1,487.50	45%	\$2,955.70
5203							
5203.001	Electric	39,000.00	3,299.71	19,385.41	19,614.59	50	41,566.53
5203.005	Heating Fuel	15,000.00	1,280.72	6,378.90	8,621.10	43	14,766.60
5203 - Totals		\$54,000.00	\$4,580.43	\$25,764.31	\$28,235.69	48%	\$56,333.13
5204							
5204.000	Telephone	500.00	.00	.00	500.00	0	.00
5204 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5205							
5205.000	Insurance	44,108.00	.00	53,451.00	(9,343.00)	121	43,496.15
5205 - Totals		\$44,108.00	\$0.00	\$53,451.00	(\$9,343.00)	121%	\$43,496.15
5206							
5206.000	Supplies	21,000.00	1,592.26	8,181.39	12,818.61	39	22,621.48
5206 - Totals		\$21,000.00	\$1,592.26	\$8,181.39	\$12,818.61	39%	\$22,621.48



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 022 - Fire Protection							
Sub-Department 800 - Administration							
5207							
5207.000	Repairs & Maintenance	13,300.00	286.73	904.11	12,395.89	7	5,795.75
5207 - Totals		\$13,300.00	\$286.73	\$904.11	\$12,395.89	7%	\$5,795.75
5211							
5211.000	Data Processing Fees	89,894.00	7,491.17	44,947.02	44,946.98	50	82,883.04
5211.001	Information Technology Special Projects	15,000.00	1,250.00	7,500.00	7,500.00	50	9,702.00
5211 - Totals		\$104,894.00	\$8,741.17	\$52,447.02	\$52,446.98	50%	\$92,585.04
5212							
5212.000	Contracted/Purchased Serv	15,960.00	.00	9,960.00	6,000.00	62	2,575.00
5212 - Totals		\$15,960.00	\$0.00	\$9,960.00	\$6,000.00	62%	\$2,575.00
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	574.01
5221 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$574.01
5222							
5222.000	Postage	350.00	.00	22.70	327.30	6	263.44
5222 - Totals		\$350.00	\$0.00	\$22.70	\$327.30	6%	\$263.44
5223							
5223.000	Tools & Small Equipment	90,848.15	1,799.99	17,775.69	73,072.46	20	56,751.96
5223 - Totals		\$90,848.15	\$1,799.99	\$17,775.69	\$73,072.46	20%	\$56,751.96
5224							
5224.000	Dues & Publications	1,500.00	.00	100.00	1,400.00	7	695.00
5224 - Totals		\$1,500.00	\$0.00	\$100.00	\$1,400.00	7%	\$695.00
5226							
5226.000	Advertising	750.00	34.10	330.20	419.80	44	428.30
5226 - Totals		\$750.00	\$34.10	\$330.20	\$419.80	44%	\$428.30
5290							
5290.000	Other Expenses	3,000.00	37.87	748.30	2,251.70	25	74.10
5290 - Totals		\$3,000.00	\$37.87	\$748.30	\$2,251.70	25%	\$74.10
Sub-Department 800 - Administration Totals		\$586,019.25	\$36,919.50	\$287,763.55	\$298,255.70	49%	\$526,250.46



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 022 - Fire Protection							
Sub-Department 807 - Fire Station							
5110							
5110.001	Regular Salaries/Wages	432,434.45	21,216.72	168,376.42	264,058.03	39	353,329.01
5110.002	Holidays	.00	1,963.56	10,495.32	(10,495.32)	+++	17,171.16
5110.003	Sick Leave	.00	606.48	2,254.36	(2,254.36)	+++	11,704.51
5110.004	Overtime	95,066.00	7,096.52	45,599.53	49,466.47	48	88,565.42
5110.010	Temp Wages	60,000.00	.00	.00	60,000.00	0	.00
5110 - Totals		\$587,500.45	\$30,883.28	\$226,725.63	\$360,774.82	39%	\$470,770.10
5120							
5120.001	Annual Leave	24,450.00	7,546.08	18,120.96	6,329.04	74	38,296.51
5120.002	SBS	37,512.62	2,357.27	15,018.32	22,494.30	40	31,224.18
5120.003	Medicare	8,873.30	557.61	3,552.46	5,320.84	40	7,385.81
5120.004	PERS	116,049.87	25,677.67	70,740.46	45,309.41	61	140,449.82
5120.005	Health Insurance	106,021.80	10,602.19	50,210.24	55,811.56	47	125,018.78
5120.006	Life Insurance	72.72	6.06	42.10	30.62	58	72.72
5120.007	Workmen's Compensation	36,072.60	2,276.50	14,503.79	21,568.81	40	30,745.26
5120.008	Unemployment	.00	.00	.00	.00	+++	2,313.30
5120 - Totals		\$329,052.91	\$49,023.38	\$172,188.33	\$156,864.58	52%	\$375,506.38
5204							
5204.001	Cell Phone Stipend	300.00	25.00	150.00	150.00	50	300.00
5204 - Totals		\$300.00	\$25.00	\$150.00	\$150.00	50%	\$300.00
5208							
5208.000	Bldg Repair & Maint	20,000.00	7,321.93	14,143.68	5,856.32	71	46,510.83
5208 - Totals		\$20,000.00	\$7,321.93	\$14,143.68	\$5,856.32	71%	\$46,510.83
5221							
5221.000	Transportation/Vehicles	216,024.00	16,985.79	104,317.73	111,706.27	48	163,931.96
5221 - Totals		\$216,024.00	\$16,985.79	\$104,317.73	\$111,706.27	48%	\$163,931.96
5223							
5223.000	Tools & Small Equipment	.00	.00	.00	.00	+++	6,035.07
5223 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$6,035.07
Sub-Department 807 - Fire Station Totals		\$1,152,877.36	\$104,239.38	\$517,525.37	\$635,351.99	45%	\$1,063,054.34



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 022 - Fire Protection							
Sub-Department 808 - Volunteers							
5110							
5110.001	Regular Salaries/Wages	.00	.00	1,520.00	(1,520.00)	+++	.00
5110.004	Overtime	.00	.00	2,935.50	(2,935.50)	+++	1,464.75
5110.010	Temp Wages	.00	4,100.00	21,889.50	(21,889.50)	+++	38,528.00
5110 - Totals		\$0.00	\$4,100.00	\$26,345.00	(\$26,345.00)	+++	\$39,992.75
5120							
5120.002	SBS	.00	738.28	2,845.99	(2,845.99)	+++	3,792.78
5120.003	Medicare	.00	174.58	673.16	(673.16)	+++	894.73
5120.004	PERS	.00	.00	12.54	(12.54)	+++	.00
5120.007	Workmen's Compensation	.00	690.35	2,698.76	(2,698.76)	+++	3,672.30
5120.008	Unemployment	.00	.00	.00	.00	+++	53.04
5120 - Totals		\$0.00	\$1,603.21	\$6,230.45	(\$6,230.45)	+++	\$8,412.85
5290							
5290.000	Other Expenses	45,000.00	10,025.45	32,577.48	12,422.52	72	46,869.60
5290 - Totals		\$45,000.00	\$10,025.45	\$32,577.48	\$12,422.52	72%	\$46,869.60
Sub-Department 808 - Volunteers Totals		\$45,000.00	\$15,728.66	\$65,152.93	(\$20,152.93)	145%	\$95,275.20
Department 022 - Fire Protection Totals		\$1,783,896.61	\$156,887.54	\$870,441.85	\$913,454.76	49%	\$1,684,580.00
Department 023 - Ambulance							
5110							
5110.001	Regular Salaries/Wages	80,491.64	5,019.70	30,276.68	50,214.96	38	66,618.70
5110.002	Holidays	.00	320.88	1,604.40	(1,604.40)	+++	3,598.88
5110.003	Sick Leave	.00	.00	.00	.00	+++	5,895.40
5110.004	Overtime	20,000.00	421.16	5,274.47	14,725.53	26	6,891.29
5110.010	Temp Wages	5,000.00	.00	.00	5,000.00	0	.00
5110 - Totals		\$105,491.64	\$5,761.74	\$37,155.55	\$68,336.09	35%	\$83,004.27
5120							
5120.001	Annual Leave	3,175.00	1,283.52	7,300.02	(4,125.02)	230	7,215.68
5120.002	SBS	6,661.38	431.87	2,725.12	3,936.26	41	5,530.49
5120.003	Medicare	1,575.67	102.16	644.61	931.06	41	1,308.18
5120.004	PERS	22,108.06	4,665.96	12,896.24	9,211.82	58	25,353.39
5120.005	Health Insurance	26,044.56	2,604.46	13,022.30	13,022.26	50	30,693.94
5120.006	Life Insurance	14.16	1.18	7.08	7.08	50	14.16



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 023 - Ambulance							
5120.007	Workmen's Compensation	6,672.06	417.08	2,631.76	4,040.30	39	5,539.51
5120	- Totals	\$66,250.89	\$9,506.23	\$39,227.13	\$27,023.76	59%	\$75,655.35
5201							
5201.000	Training and Travel	24,500.00	.00	3,389.59	21,110.41	14	13,989.73
5201	- Totals	\$24,500.00	\$0.00	\$3,389.59	\$21,110.41	14%	\$13,989.73
5202							
5202.000	Uniforms	3,000.00	465.00	716.30	2,283.70	24	980.57
5202	- Totals	\$3,000.00	\$465.00	\$716.30	\$2,283.70	24%	\$980.57
5204							
5204.000	Telephone	1,200.00	137.22	671.86	528.14	56	1,202.70
5204	- Totals	\$1,200.00	\$137.22	\$671.86	\$528.14	56%	\$1,202.70
5206							
5206.000	Supplies	35,687.61	550.04	8,661.52	27,026.09	24	18,348.86
5206	- Totals	\$35,687.61	\$550.04	\$8,661.52	\$27,026.09	24%	\$18,348.86
5207							
5207.000	Repairs & Maintenance	4,183.00	.00	.00	4,183.00	0	.00
5207	- Totals	\$4,183.00	\$0.00	\$0.00	\$4,183.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	18,300.00	1,428.00	11,762.64	6,537.36	64	16,484.64
5212	- Totals	\$18,300.00	\$1,428.00	\$11,762.64	\$6,537.36	64%	\$16,484.64
5221							
5221.000	Transportation/Vehicles	81,527.00	6,603.00	41,325.58	40,201.42	51	76,187.95
5221	- Totals	\$81,527.00	\$6,603.00	\$41,325.58	\$40,201.42	51%	\$76,187.95
5222							
5222.000	Postage	500.00	.00	268.05	231.95	54	285.05
5222	- Totals	\$500.00	\$0.00	\$268.05	\$231.95	54%	\$285.05
5223							
5223.000	Tools & Small Equipment	.00	.00	3,181.25	(3,181.25)	+++	2,224.40
5223	- Totals	\$0.00	\$0.00	\$3,181.25	(\$3,181.25)	+++	\$2,224.40
5224							
5224.000	Dues & Publications	150.00	.00	.00	150.00	0	.00
5224	- Totals	\$150.00	\$0.00	\$0.00	\$150.00	0%	\$0.00



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 023 - Ambulance							
5290							
5290.000	Other Expenses	3,000.00	.00	.00	3,000.00	0	1,159.33
5290 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$1,159.33
Department 023 - Ambulance Totals		\$343,790.14	\$24,451.23	\$146,359.47	\$197,430.67	43%	\$289,522.85
Department 024 - Search and Rescue							
5110							
5110.010	Temp Wages	5,000.00	1,000.00	3,000.00	2,000.00	60	6,300.00
5110 - Totals		\$5,000.00	\$1,000.00	\$3,000.00	\$2,000.00	60%	\$6,300.00
5120							
5120.002	SBS	306.50	61.32	183.96	122.54	60	390.66
5120.003	Medicare	72.50	14.52	43.52	28.98	60	92.43
5120.007	Workmen's Compensation	307.00	59.20	175.84	131.16	57	313.17
5120 - Totals		\$686.00	\$135.04	\$403.32	\$282.68	59%	\$796.26
5201							
5201.000	Training and Travel	7,000.00	.00	.00	7,000.00	0	2,948.79
5201 - Totals		\$7,000.00	\$0.00	\$0.00	\$7,000.00	0%	\$2,948.79
5204							
5204.000	Telephone	1,600.00	140.12	732.80	867.20	46	1,626.17
5204 - Totals		\$1,600.00	\$140.12	\$732.80	\$867.20	46%	\$1,626.17
5206							
5206.000	Supplies	5,500.00	1,000.00	1,157.00	4,343.00	21	3,939.10
5206 - Totals		\$5,500.00	\$1,000.00	\$1,157.00	\$4,343.00	21%	\$3,939.10
5207							
5207.000	Repairs & Maintenance	1,350.00	.00	.00	1,350.00	0	.00
5207 - Totals		\$1,350.00	\$0.00	\$0.00	\$1,350.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	4,500.00	250.00	1,750.00	2,750.00	39	3,153.98
5212 - Totals		\$4,500.00	\$250.00	\$1,750.00	\$2,750.00	39%	\$3,153.98
5221							
5221.000	Transportation/Vehicles	1,148.00	12.00	72.00	1,076.00	6	458.99
5221 - Totals		\$1,148.00	\$12.00	\$72.00	\$1,076.00	6%	\$458.99



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 024 - Search and Rescue							
5223							
5223.000	Tools & Small Equipment	6,300.00	.00	1,039.96	5,260.04	17	5,224.20
5223 - Totals		\$6,300.00	\$0.00	\$1,039.96	\$5,260.04	17%	\$5,224.20
5224							
5224.000	Dues & Publications	1,200.00	.00	.00	1,200.00	0	645.00
5224 - Totals		\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$645.00
5290							
5290.000	Other Expenses	8,500.00	.00	188.90	8,311.10	2	1,285.26
5290 - Totals		\$8,500.00	\$0.00	\$188.90	\$8,311.10	2%	\$1,285.26
Department 024 - Search and Rescue Totals		\$42,784.00	\$2,537.16	\$8,343.98	\$34,440.02	20%	\$26,377.75
Division 520 - Public Safety Totals		\$6,835,572.16	\$548,482.97	\$2,896,562.74	\$3,939,009.42	42%	\$6,347,246.74
Division 530 - Public Works							
Department 031 - Administration							
5110							
5110.001	Regular Salaries/Wages	338,084.80	17,502.17	114,872.22	223,212.58	34	257,451.76
5110.002	Holidays	.00	1,638.08	6,025.16	(6,025.16)	+++	13,871.45
5110.003	Sick Leave	.00	2,433.12	6,361.04	(6,361.04)	+++	20,829.82
5110.004	Overtime	1,000.01	.00	.00	1,000.01	0	.00
5110.010	Temp Wages	1,000.00	.00	.00	1,000.00	0	4,785.00
5110 - Totals		\$340,084.81	\$21,573.37	\$127,258.42	\$212,826.39	37%	\$296,938.03
5120							
5120.001	Annual Leave	12,587.00	2,203.55	10,062.55	2,524.45	80	34,558.18
5120.002	SBS	21,618.64	1,465.20	8,463.80	13,154.84	39	20,412.71
5120.003	Medicare	5,113.72	346.59	2,002.04	3,111.68	39	4,828.44
5120.004	PERS	126,293.66	19,756.94	44,736.64	81,557.02	35	89,198.86
5120.005	Health Insurance	79,370.16	6,966.22	37,003.16	42,367.00	47	95,532.83
5120.006	Life Insurance	36.36	3.03	17.00	19.36	47	44.71
5120.007	Workmen's Compensation	1,798.87	105.04	630.24	1,168.63	35	1,645.22
5120 - Totals		\$246,818.41	\$30,846.57	\$102,915.43	\$143,902.98	42%	\$246,220.95
5201							
5201.000	Training and Travel	6,000.00	.00	(463.20)	6,463.20	(8)	2,983.10
5201 - Totals		\$6,000.00	\$0.00	(\$463.20)	\$6,463.20	(8%)	\$2,983.10



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 031 - Administration							
5204							
5204.000	Telephone	370.00	33.24	199.44	170.56	54	428.76
5204.001	Cell Phone Stipend	600.00	50.00	300.00	300.00	50	600.00
5204 - Totals		\$970.00	\$83.24	\$499.44	\$470.56	51%	\$1,028.76
5206							
5206.000	Supplies	7,500.00	273.61	1,801.99	5,698.01	24	3,499.23
5206 - Totals		\$7,500.00	\$273.61	\$1,801.99	\$5,698.01	24%	\$3,499.23
5207							
5207.000	Repairs & Maintenance	2,000.00	.00	.00	2,000.00	0	948.60
5207 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$948.60
5211							
5211.000	Data Processing Fees	97,382.00	8,115.17	48,691.02	48,690.98	50	106,682.04
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	14,112.00
5211 - Totals		\$97,382.00	\$8,115.17	\$48,691.02	\$48,690.98	50%	\$120,794.04
5212							
5212.000	Contracted/Purchased Serv	1,000.00	.00	.00	1,000.00	0	25.00
5212 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$25.00
5221							
5221.000	Transportation/Vehicles	900.00	75.00	450.00	450.00	50	900.00
5221 - Totals		\$900.00	\$75.00	\$450.00	\$450.00	50%	\$900.00
5224							
5224.000	Dues & Publications	1,618.00	.00	370.00	1,248.00	23	2,292.44
5224 - Totals		\$1,618.00	\$0.00	\$370.00	\$1,248.00	23%	\$2,292.44
5226							
5226.000	Advertising	3,300.00	712.20	712.20	2,587.80	22	268.80
5226 - Totals		\$3,300.00	\$712.20	\$712.20	\$2,587.80	22%	\$268.80
5227							
5227.002	Rent-Equipment	3,072.00	.00	6,144.00	(3,072.00)	200	.00
5227 - Totals		\$3,072.00	\$0.00	\$6,144.00	(\$3,072.00)	200%	\$0.00
5290							
5290.000	Other Expenses	.00	.00	271.70	(271.70)	+++	855.20
5290 - Totals		\$0.00	\$0.00	\$271.70	(\$271.70)	+++	\$855.20
Department 031 - Administration Totals		\$710,645.22	\$61,679.16	\$288,651.00	\$421,994.22	41%	\$676,754.15



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 032 - Engineering							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	500,799.90	36,245.49	219,639.68	281,160.22	44	432,696.53
5110.002	Holidays	.00	3,253.36	11,199.88	(11,199.88)	+++	19,189.95
5110.003	Sick Leave	.00	2,151.97	8,219.84	(8,219.84)	+++	13,485.24
5110.004	Overtime	30,000.00	.00	2,203.50	27,796.50	7	11,505.00
5110.010	Temp Wages	135,000.00	.00	10,478.00	124,522.00	8	54,574.00
5110 - Totals		\$665,799.90	\$41,650.82	\$251,740.90	\$414,059.00	38%	\$531,450.72
5120							
5120.001	Annual Leave	18,120.00	1,323.80	18,789.64	(669.64)	104	33,178.46
5120.002	SBS	41,519.48	2,638.93	16,611.10	24,908.38	40	34,666.97
5120.003	Medicare	9,916.83	624.21	3,929.21	5,987.62	40	8,200.16
5120.004	PERS	116,775.98	21,532.41	68,804.79	47,971.19	59	140,306.17
5120.005	Health Insurance	79,370.16	7,937.02	44,612.17	34,757.99	56	101,167.71
5120.006	Life Insurance	61.80	5.15	32.91	28.89	53	60.18
5120.007	Workmen's Compensation	30,457.93	1,586.62	10,195.73	20,262.20	33	23,415.46
5120 - Totals		\$296,222.18	\$35,648.14	\$162,975.55	\$133,246.63	55%	\$340,995.11
5201							
5201.000	Training and Travel	5,000.00	.00	1,497.55	3,502.45	30	3,671.10
5201 - Totals		\$5,000.00	\$0.00	\$1,497.55	\$3,502.45	30%	\$3,671.10
5202							
5202.000	Uniforms	500.00	.00	.00	500.00	0	.00
5202 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5204							
5204.001	Cell Phone Stipend	1,200.00	75.00	450.00	750.00	38	900.00
5204 - Totals		\$1,200.00	\$75.00	\$450.00	\$750.00	38%	\$900.00
5206							
5206.000	Supplies	1,500.00	.00	.00	1,500.00	0	174.60
5206 - Totals		\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$174.60
5212							
5212.000	Contracted/Purchased Serv	167,621.50	.00	31,596.60	136,024.90	19	37,523.00
5212 - Totals		\$167,621.50	\$0.00	\$31,596.60	\$136,024.90	19%	\$37,523.00



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 032 - Engineering							
Sub-Department 800 - Administration							
5221							
5221.000	Transportation/Vehicles	5,283.00	91.00	588.47	4,694.53	11	4,320.12
	5221 - Totals	\$5,283.00	\$91.00	\$588.47	\$4,694.53	11%	\$4,320.12
5222							
5222.000	Postage	100.00	.00	.00	100.00	0	.00
	5222 - Totals	\$100.00	\$0.00	\$0.00	\$100.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	500.00	.00	.00	500.00	0	.00
	5223 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5224							
5224.000	Dues & Publications	1,500.00	.00	.00	1,500.00	0	270.00
	5224 - Totals	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$270.00
5226							
5226.000	Advertising	2,500.00	.00	392.45	2,107.55	16	106.85
	5226 - Totals	\$2,500.00	\$0.00	\$392.45	\$2,107.55	16%	\$106.85
5290							
5290.000	Other Expenses	.00	.00	10.00	(10.00)	+++	16.47
	5290 - Totals	\$0.00	\$0.00	\$10.00	(\$10.00)	+++	\$16.47
	Sub-Department 800 - Administration Totals	\$1,147,726.58	\$77,464.96	\$449,251.52	\$698,475.06	39%	\$919,427.97
	Department 032 - Engineering Totals	\$1,147,726.58	\$77,464.96	\$449,251.52	\$698,475.06	39%	\$919,427.97
Department 033 - Streets							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	222,867.02	4,200.95	24,046.10	198,820.92	11	76,356.87
5110.002	Holidays	.00	1,151.18	4,393.52	(4,393.52)	+++	9,023.75
5110.003	Sick Leave	.00	146.12	2,881.62	(2,881.62)	+++	8,543.13
5110.004	Overtime	27,500.00	.00	1,653.15	25,846.85	6	2,841.43
5110.010	Temp Wages	136,000.00	8,195.00	44,522.50	91,477.50	33	97,449.00
	5110 - Totals	\$386,367.02	\$13,693.25	\$77,496.89	\$308,870.13	20%	\$194,214.18
5120							
5120.001	Annual Leave	6,802.00	2,257.56	3,123.21	3,678.79	46	8,995.49



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 800 - Administration							
5120.002	SBS	23,635.37	983.93	4,978.84	18,656.53	21	12,471.21
5120.003	Medicare	5,700.96	232.71	1,177.71	4,523.25	21	2,950.04
5120.004	PERS	55,080.69	4,720.29	10,955.52	44,125.17	20	28,153.26
5120.005	Health Insurance	54,562.08	2,413.08	10,903.23	43,658.85	20	27,472.56
5120.006	Life Insurance	16.08	.75	5.22	10.86	32	13.04
5120.007	Workmen's Compensation	25,461.78	555.40	2,623.16	22,838.62	10	7,158.87
5120.008	Unemployment	.00	.00	184.00	(184.00)	+++	62.45
5120 - Totals		\$171,258.96	\$11,163.72	\$33,950.89	\$137,308.07	20%	\$87,276.92
5201							
5201.000	Training and Travel	6,000.00	.00	75.00	5,925.00	1	404.03
5201 - Totals		\$6,000.00	\$0.00	\$75.00	\$5,925.00	1%	\$404.03
5202							
5202.000	Uniforms	3,000.00	148.47	1,832.93	1,167.07	61	4,647.89
5202 - Totals		\$3,000.00	\$148.47	\$1,832.93	\$1,167.07	61%	\$4,647.89
5203							
5203.001	Electric	82,822.00	6,891.00	34,440.88	48,381.12	42	82,763.84
5203 - Totals		\$82,822.00	\$6,891.00	\$34,440.88	\$48,381.12	42%	\$82,763.84
5204							
5204.000	Telephone	100.00	76.48	458.00	(358.00)	458	613.25
5204.001	Cell Phone Stipend	1,200.00	100.00	600.00	600.00	50	300.00
5204 - Totals		\$1,300.00	\$176.48	\$1,058.00	\$242.00	81%	\$913.25
5206							
5206.000	Supplies	2,500.00	.00	183.18	2,316.82	7	1,308.85
5206 - Totals		\$2,500.00	\$0.00	\$183.18	\$2,316.82	7%	\$1,308.85
5207							
5207.000	Repairs & Maintenance	200.00	.00	370.52	(170.52)	185	29.28
5207 - Totals		\$200.00	\$0.00	\$370.52	(\$170.52)	185%	\$29.28
5208							
5208.000	Bldg Repair & Maint	5,000.00	1,584.44	6,938.45	(1,938.45)	139	4,564.95
5208 - Totals		\$5,000.00	\$1,584.44	\$6,938.45	(\$1,938.45)	139%	\$4,564.95
5211							
5211.000	Data Processing Fees	23,860.00	1,988.33	11,929.98	11,930.02	50	23,820.00



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 800 - Administration							
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,764.00
5211	- Totals	\$23,860.00	\$1,988.33	\$11,929.98	\$11,930.02	50%	\$25,584.00
5212	Contracted/Purchased Serv	20,000.00	.00	16,507.00	3,493.00	83	23,082.00
5212	- Totals	\$20,000.00	\$0.00	\$16,507.00	\$3,493.00	83%	\$23,082.00
5214	Interdepartment Services	.00	3,247.71	8,095.24	(8,095.24)	+++	8,582.50
5214	- Totals	\$0.00	\$3,247.71	\$8,095.24	(\$8,095.24)	+++	\$8,582.50
5221	Transportation/Vehicles	.00	.00	203.66	(203.66)	+++	17.81
5221	- Totals	\$0.00	\$0.00	\$203.66	(\$203.66)	+++	\$17.81
5222	Postage	200.00	.00	.00	200.00	0	.00
5222	- Totals	\$200.00	\$0.00	\$0.00	\$200.00	0%	\$0.00
5223	Tools & Small Equipment	5,000.00	.00	6,096.28	(1,096.28)	122	5,702.60
5223	- Totals	\$5,000.00	\$0.00	\$6,096.28	(\$1,096.28)	122%	\$5,702.60
5224	Dues & Publications	100.00	.00	.00	100.00	0	.00
5224	- Totals	\$100.00	\$0.00	\$0.00	\$100.00	0%	\$0.00
5226	Advertising	800.00	.00	.00	800.00	0	502.60
5226	- Totals	\$800.00	\$0.00	\$0.00	\$800.00	0%	\$502.60
5227	Rent-Equipment	16,368.00	.00	32,736.00	(16,368.00)	200	.00
5227	- Totals	\$16,368.00	\$0.00	\$32,736.00	(\$16,368.00)	200%	\$0.00
5290	Other Expenses	300.00	.00	2,473.43	(2,173.43)	824	1,498.41
5290	- Totals	\$300.00	\$0.00	\$2,473.43	(\$2,173.43)	824%	\$1,498.41
Sub-Department 800 - Administration Totals		\$725,075.98	\$38,893.40	\$234,388.33	\$490,687.65	32%	\$441,093.11



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 811 - Projects							
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	109.99
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$109.99
	Sub-Department 811 - Projects Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$109.99
	Sub-Department 812 - Street Repair						
5110							
5110.001	Regular Salaries/Wages	.00	8,011.20	58,054.43	(58,054.43)	+++	70,834.85
5110.002	Holidays	.00	.00	175.60	(175.60)	+++	172.24
5110.003	Sick Leave	.00	.00	274.38	(274.38)	+++	172.24
5110.004	Overtime	.00	122.04	1,451.44	(1,451.44)	+++	3,472.92
	5110 - Totals	\$0.00	\$8,133.24	\$59,955.85	(\$59,955.85)	+++	\$74,652.25
5120							
5120.001	Annual Leave	.00	.00	.00	.00	+++	139.95
5120.002	SBS	.00	498.57	3,675.30	(3,675.30)	+++	4,587.66
5120.003	Medicare	.00	117.93	869.34	(869.34)	+++	1,085.17
5120.004	PERS	.00	4,785.31	16,186.27	(16,186.27)	+++	20,955.73
5120.005	Health Insurance	.00	3,472.33	16,101.24	(16,101.24)	+++	15,302.01
5120.006	Life Insurance	.00	2.07	11.49	(11.49)	+++	10.73
5120.007	Workmen's Compensation	.00	535.99	3,951.13	(3,951.13)	+++	4,931.84
	5120 - Totals	\$0.00	\$9,412.20	\$40,794.77	(\$40,794.77)	+++	\$47,013.09
5206							
5206.000	Supplies	94,570.60	6,293.07	24,935.81	69,634.79	26	32,526.18
	5206 - Totals	\$94,570.60	\$6,293.07	\$24,935.81	\$69,634.79	26%	\$32,526.18
5207							
5207.000	Repairs & Maintenance	.00	.00	4.00	(4.00)	+++	10.10
	5207 - Totals	\$0.00	\$0.00	\$4.00	(\$4.00)	+++	\$10.10
5212							
5212.000	Contracted/Purchased Serv	100,000.00	.00	6,198.55	93,801.45	6	523.65
	5212 - Totals	\$100,000.00	\$0.00	\$6,198.55	\$93,801.45	6%	\$523.65
5214							
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	5,569.06
	5214 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$5,569.06



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 812 - Street Repair							
5221							
5221.000	Transportation/Vehicles	351,512.00	27,086.05	165,156.22	186,355.78	47	367,213.93
	5221 - Totals	\$351,512.00	\$27,086.05	\$165,156.22	\$186,355.78	47%	\$367,213.93
5223							
5223.000	Tools & Small Equipment	.00	.00	39.58	(39.58)	+++	131.75
	5223 - Totals	\$0.00	\$0.00	\$39.58	(\$39.58)	+++	\$131.75
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	485.38
	5227 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$485.38
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	4,328.00
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$4,328.00
	Sub-Department 812 - Street Repair Totals	\$546,082.60	\$50,924.56	\$297,084.78	\$248,997.82	54%	\$532,453.39
	Sub-Department 813 - Drain Maintenance						
5110							
5110.001	Regular Salaries/Wages	.00	822.35	6,567.16	(6,567.16)	+++	18,218.59
5110.004	Overtime	.00	.00	433.62	(433.62)	+++	506.74
	5110 - Totals	\$0.00	\$822.35	\$7,000.78	(\$7,000.78)	+++	\$18,725.33
5120							
5120.002	SBS	.00	50.41	429.13	(429.13)	+++	1,148.71
5120.003	Medicare	.00	11.93	101.52	(101.52)	+++	271.70
5120.004	PERS	.00	1,349.93	2,709.18	(2,709.18)	+++	5,246.82
5120.005	Health Insurance	.00	159.46	1,430.58	(1,430.58)	+++	4,128.06
5120.006	Life Insurance	.00	.11	.79	(.79)	+++	2.50
5120.007	Workmen's Compensation	.00	54.20	461.37	(461.37)	+++	1,234.83
	5120 - Totals	\$0.00	\$1,626.04	\$5,132.57	(\$5,132.57)	+++	\$12,032.62
5206							
5206.000	Supplies	23,833.78	.00	2,084.83	21,748.95	9	18,400.98
	5206 - Totals	\$23,833.78	\$0.00	\$2,084.83	\$21,748.95	9%	\$18,400.98



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 813 - Drain Maintenance							
5207							
5207.000	Repairs & Maintenance	10,000.00	.00	.00	10,000.00	0	.00
	5207 - Totals	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	2,789.08	7,210.92	28	1,951.80
	5212 - Totals	\$10,000.00	\$0.00	\$2,789.08	\$7,210.92	28%	\$1,951.80
5290							
5290.100	Unanticipated Repairs	100,000.00	.00	.00	100,000.00	0	.00
	5290 - Totals	\$100,000.00	\$0.00	\$0.00	\$100,000.00	0%	\$0.00
	Sub-Department 813 - Drain Maintenance Totals	\$143,833.78	\$2,448.39	\$17,007.26	\$126,826.52	12%	\$51,110.73
	Sub-Department 814 - Street Cleaning						
5110							
5110.001	Regular Salaries/Wages	.00	541.65	10,138.47	(10,138.47)	+++	10,890.04
5110.004	Overtime	.00	.00	239.97	(239.97)	+++	214.11
	5110 - Totals	\$0.00	\$541.65	\$10,378.44	(\$10,378.44)	+++	\$11,104.15
5120							
5120.002	SBS	.00	33.20	636.20	(636.20)	+++	680.94
5120.003	Medicare	.00	7.84	150.46	(150.46)	+++	161.02
5120.004	PERS	.00	438.17	2,602.28	(2,602.28)	+++	3,110.35
5120.005	Health Insurance	.00	59.84	1,588.29	(1,588.29)	+++	1,625.92
5120.006	Life Insurance	.00	.04	1.33	(1.33)	+++	1.36
5120.007	Workmen's Compensation	.00	35.70	683.96	(683.96)	+++	731.99
	5120 - Totals	\$0.00	\$574.79	\$5,662.52	(\$5,662.52)	+++	\$6,311.58
	Sub-Department 814 - Street Cleaning Totals	\$0.00	\$1,116.44	\$16,040.96	(\$16,040.96)	+++	\$17,415.73
	Sub-Department 815 - Snow Removal						
5110							
5110.001	Regular Salaries/Wages	.00	1,862.67	2,057.50	(2,057.50)	+++	10,109.57
5110.004	Overtime	.00	81.36	81.36	(81.36)	+++	2,652.15
	5110 - Totals	\$0.00	\$1,944.03	\$2,138.86	(\$2,138.86)	+++	\$12,761.72



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 815 - Snow Removal							
5120							
5120.002	SBS	.00	119.17	131.11	(131.11)	+++	782.28
5120.003	Medicare	.00	28.21	31.04	(31.04)	+++	185.03
5120.004	PERS	.00	1,351.68	1,394.54	(1,394.54)	+++	3,573.83
5120.005	Health Insurance	.00	351.86	351.86	(351.86)	+++	2,123.86
5120.006	Life Insurance	.00	.20	.20	(.20)	+++	1.68
5120.007	Workmen's Compensation	.00	128.12	140.96	(140.96)	+++	841.02
5120 - Totals		\$0.00	\$1,979.24	\$2,049.71	(\$2,049.71)	+++	\$7,507.70
5206							
5206.000	Supplies	246,875.85	10,541.91	92,935.45	153,940.40	38	136,800.75
5206 - Totals		\$246,875.85	\$10,541.91	\$92,935.45	\$153,940.40	38%	\$136,800.75
5212							
5212.000	Contracted/Purchased Serv	17,000.00	.00	.00	17,000.00	0	.00
5212 - Totals		\$17,000.00	\$0.00	\$0.00	\$17,000.00	0%	\$0.00
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	790.91
5226 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$790.91
Sub-Department 815 - Snow Removal Totals		\$263,875.85	\$14,465.18	\$97,124.02	\$166,751.83	37%	\$157,861.08
Sub-Department 816 - Street Signs							
5110							
5110.001	Regular Salaries/Wages	.00	88.00	640.47	(640.47)	+++	2,668.98
5110.004	Overtime	.00	97.41	97.41	(97.41)	+++	396.36
5110 - Totals		\$0.00	\$185.41	\$737.88	(\$737.88)	+++	\$3,065.34
5120							
5120.002	SBS	.00	11.36	45.23	(45.23)	+++	187.85
5120.003	Medicare	.00	2.70	10.69	(10.69)	+++	44.43
5120.004	PERS	.00	141.78	263.31	(263.31)	+++	858.37
5120.005	Health Insurance	.00	31.14	184.20	(184.20)	+++	582.69
5120.006	Life Insurance	.00	.02	.11	(.11)	+++	.30
5120.007	Workmen's Compensation	.00	12.20	48.57	(48.57)	+++	202.04
5120 - Totals		\$0.00	\$199.20	\$552.11	(\$552.11)	+++	\$1,875.68



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 816 - Street Signs							
5206							
5206.000	Supplies	12,500.00	1,870.60	8,490.09	4,009.91	68	15,071.40
	5206 - Totals	\$12,500.00	\$1,870.60	\$8,490.09	\$4,009.91	68%	\$15,071.40
5290							
5290.000	Other Expenses	.00	.00	374.00	(374.00)	+++	27.54
	5290 - Totals	\$0.00	\$0.00	\$374.00	(\$374.00)	+++	\$27.54
	Sub-Department 816 - Street Signs Totals	\$12,500.00	\$2,255.21	\$10,154.08	\$2,345.92	81%	\$20,039.96
	Department 033 - Streets Totals	\$1,691,368.21	\$110,103.18	\$671,799.43	\$1,019,568.78	40%	\$1,220,083.99
Department 034 - Recreation							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	165,515.88	9,452.57	59,429.77	106,086.11	36	146,548.95
5110.002	Holidays	.00	441.92	3,975.04	(3,975.04)	+++	6,271.16
5110.003	Sick Leave	.00	326.94	3,010.73	(3,010.73)	+++	8,602.06
5110.004	Overtime	4,000.01	756.99	4,465.56	(465.55)	112	7,449.12
5110.010	Temp Wages	48,000.00	.00	14,010.50	33,989.50	29	55,679.00
	5110 - Totals	\$217,515.89	\$10,978.42	\$84,891.60	\$132,624.29	39%	\$224,550.29
5120							
5120.001	Annual Leave	7,136.00	934.71	8,382.16	(1,246.16)	117	12,237.24
5120.002	SBS	13,771.25	734.87	5,742.20	8,029.05	42	14,580.98
5120.003	Medicare	3,257.46	173.83	1,358.27	1,899.19	42	3,449.02
5120.004	PERS	37,293.54	6,211.88	20,058.87	17,234.67	54	50,537.11
5120.005	Health Insurance	53,932.68	6,179.77	24,961.02	28,971.66	46	60,834.52
5120.006	Life Insurance	36.36	3.54	17.35	19.01	48	35.18
5120.007	Workmen's Compensation	14,530.01	718.09	5,444.23	9,085.78	37	15,890.00
5120.008	Unemployment	.00	.00	208.74	(208.74)	+++	56.05
	5120 - Totals	\$129,957.30	\$14,956.69	\$66,172.84	\$63,784.46	51%	\$157,620.10
5201							
5201.000	Training and Travel	2,142.00	.00	.00	2,142.00	0	214.80
	5201 - Totals	\$2,142.00	\$0.00	\$0.00	\$2,142.00	0%	\$214.80



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 034 - Recreation							
Sub-Department 800 - Administration							
5202							
5202.000	Uniforms	600.00	.00	.00	600.00	0	165.00
5202 - Totals		\$600.00	\$0.00	\$0.00	\$600.00	0%	\$165.00
5203							
5203.001	Electric	51,000.00	3,251.24	22,956.33	28,043.67	45	58,510.15
5203 - Totals		\$51,000.00	\$3,251.24	\$22,956.33	\$28,043.67	45%	\$58,510.15
5204							
5204.001	Cell Phone Stipend	1,644.00	75.00	400.00	1,244.00	24	1,075.00
5204 - Totals		\$1,644.00	\$75.00	\$400.00	\$1,244.00	24%	\$1,075.00
5205							
5205.000	Insurance	5,700.00	.00	6,499.19	(799.19)	114	5,353.73
5205 - Totals		\$5,700.00	\$0.00	\$6,499.19	(\$799.19)	114%	\$5,353.73
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	99.00
5206 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$99.00
5208							
5208.000	Bldg Repair & Maint	30,000.00	9,910.09	21,010.62	8,989.38	70	31,893.76
5208 - Totals		\$30,000.00	\$9,910.09	\$21,010.62	\$8,989.38	70%	\$31,893.76
5211							
5211.000	Data Processing Fees	18,016.00	1,501.33	9,007.98	9,008.02	50	19,695.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,764.00
5211 - Totals		\$18,016.00	\$1,501.33	\$9,007.98	\$9,008.02	50%	\$21,459.00
5212							
5212.000	Contracted/Purchased Serv	27,500.00	.00	.00	27,500.00	0	.00
5212 - Totals		\$27,500.00	\$0.00	\$0.00	\$27,500.00	0%	\$0.00
5214							
5214.000	Interdepartment Services	30,000.00	.00	.00	30,000.00	0	.00
5214 - Totals		\$30,000.00	\$0.00	\$0.00	\$30,000.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	.00	2,000.00	0	.00
5223 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 034 - Recreation							
Sub-Department 800 - Administration							
5226							
5226.000	Advertising	1,200.00	.00	.00	1,200.00	0	241.50
	5226 - Totals	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$241.50
5290							
5290.000	Other Expenses	600.00	.00	.00	600.00	0	.00
	5290 - Totals	\$600.00	\$0.00	\$0.00	\$600.00	0%	\$0.00
	Sub-Department 800 - Administration Totals	\$517,875.19	\$40,672.77	\$210,938.56	\$306,936.63	41%	\$501,182.33
	Sub-Department 817 - Grounds Maintenance						
5201							
5201.000	Training and Travel	.00	.00	.00	.00	+++	645.00
	5201 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$645.00
5202							
5202.000	Uniforms	.00	.00	103.35	(103.35)	+++	717.86
	5202 - Totals	\$0.00	\$0.00	\$103.35	(\$103.35)	+++	\$717.86
5204							
5204.000	Telephone	.00	33.24	199.44	(199.44)	+++	265.92
	5204 - Totals	\$0.00	\$33.24	\$199.44	(\$199.44)	+++	\$265.92
5206							
5206.000	Supplies	56,383.52	647.91	5,773.88	50,609.64	10	22,710.40
	5206 - Totals	\$56,383.52	\$647.91	\$5,773.88	\$50,609.64	10%	\$22,710.40
5207							
5207.000	Repairs & Maintenance	19,500.00	69.95	69.95	19,430.05	0	1,590.58
	5207 - Totals	\$19,500.00	\$69.95	\$69.95	\$19,430.05	0%	\$1,590.58
5212							
5212.000	Contracted/Purchased Serv	33,475.00	.00	590.00	32,885.00	2	27,690.78
	5212 - Totals	\$33,475.00	\$0.00	\$590.00	\$32,885.00	2%	\$27,690.78
5221							
5221.000	Transportation/Vehicles	70,454.00	5,189.18	32,660.98	37,793.02	46	66,141.35
	5221 - Totals	\$70,454.00	\$5,189.18	\$32,660.98	\$37,793.02	46%	\$66,141.35



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 034 - Recreation							
Sub-Department 817 - Grounds Maintenance							
5223							
5223.000	Tools & Small Equipment	9,995.00	.00	1,231.64	8,763.36	12	10,123.31
5223 - Totals		\$9,995.00	\$0.00	\$1,231.64	\$8,763.36	12%	\$10,123.31
5226							
5226.000	Advertising	.00	.00	277.20	(277.20)	+++	.00
5226 - Totals		\$0.00	\$0.00	\$277.20	(\$277.20)	+++	\$0.00
5227							
5227.002	Rent-Equipment	2,000.00	140.15	140.15	1,859.85	7	3,409.30
5227 - Totals		\$2,000.00	\$140.15	\$140.15	\$1,859.85	7%	\$3,409.30
5290							
5290.000	Other Expenses	.00	36.46	267.80	(267.80)	+++	1,151.33
5290 - Totals		\$0.00	\$36.46	\$267.80	(\$267.80)	+++	\$1,151.33
Sub-Department 817 - Grounds Maintenance Totals		\$191,807.52	\$6,116.89	\$41,314.39	\$150,493.13	22%	\$134,445.83
Department 034 - Recreation Totals		\$709,682.71	\$46,789.66	\$252,252.95	\$457,429.76	36%	\$635,628.16
Department 035 - Building Officials							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	121,885.02	8,618.84	50,486.01	71,399.01	41	110,029.39
5110.002	Holidays	.00	760.56	1,915.47	(1,915.47)	+++	5,331.14
5110.003	Sick Leave	.00	301.95	778.86	(778.86)	+++	2,662.75
5110 - Totals		\$121,885.02	\$9,681.35	\$53,180.34	\$68,704.68	44%	\$118,023.28
5120							
5120.001	Annual Leave	3,852.00	13.06	6,140.23	(2,288.23)	159	3,780.74
5120.002	SBS	7,707.58	595.79	3,645.49	4,062.09	47	7,484.91
5120.003	Medicare	1,823.17	140.93	862.32	960.85	47	1,770.51
5120.004	PERS	26,814.66	5,986.78	16,904.57	9,910.09	63	34,110.23
5120.005	Health Insurance	44,224.68	4,422.47	22,112.35	22,112.33	50	55,935.18
5120.006	Life Insurance	16.08	1.34	6.86	9.22	43	15.41
5120.007	Workmen's Compensation	6,655.06	518.04	3,169.76	3,485.30	48	6,666.87
5120 - Totals		\$91,093.23	\$11,678.41	\$52,841.58	\$38,251.65	58%	\$109,763.85



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 035 - Building Officials							
Sub-Department 800 - Administration							
5201							
5201.000	Training and Travel	12,600.00	.00	3,328.24	9,271.76	26	16,660.39
5201 - Totals		\$12,600.00	\$0.00	\$3,328.24	\$9,271.76	26%	\$16,660.39
5204							
5204.001	Cell Phone Stipend	600.00	25.00	150.00	450.00	25	300.00
5204 - Totals		\$600.00	\$25.00	\$150.00	\$450.00	25%	\$300.00
5206							
5206.000	Supplies	550.00	.00	254.00	296.00	46	552.84
5206 - Totals		\$550.00	\$0.00	\$254.00	\$296.00	46%	\$552.84
5211							
5211.000	Data Processing Fees	15,094.00	1,257.83	7,546.98	7,547.02	50	15,570.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,764.00
5211 - Totals		\$15,094.00	\$1,257.83	\$7,546.98	\$7,547.02	50%	\$17,334.00
5212							
5212.000	Contracted/Purchased Serv	750.00	.00	.00	750.00	0	.00
5212 - Totals		\$750.00	\$0.00	\$0.00	\$750.00	0%	\$0.00
5221							
5221.000	Transportation/Vehicles	10,871.00	814.00	5,119.96	5,751.04	47	11,034.50
5221 - Totals		\$10,871.00	\$814.00	\$5,119.96	\$5,751.04	47%	\$11,034.50
5223							
5223.000	Tools & Small Equipment	200.00	118.69	132.63	67.37	66	76.00
5223 - Totals		\$200.00	\$118.69	\$132.63	\$67.37	66%	\$76.00
5224							
5224.000	Dues & Publications	1,450.00	.00	359.08	1,090.92	25	2,016.76
5224 - Totals		\$1,450.00	\$0.00	\$359.08	\$1,090.92	25%	\$2,016.76
5226							
5226.000	Advertising	250.00	.00	.00	250.00	0	.00
5226 - Totals		\$250.00	\$0.00	\$0.00	\$250.00	0%	\$0.00
Sub-Department 800 - Administration Totals		\$255,343.25	\$23,575.28	\$122,912.81	\$132,430.44	48%	\$275,761.62
Department 035 - Building Officials Totals		\$255,343.25	\$23,575.28	\$122,912.81	\$132,430.44	48%	\$275,761.62
Division 530 - Public Works Totals		\$4,514,765.97	\$319,612.24	\$1,784,867.71	\$2,729,898.26	40%	\$3,727,655.89



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 041 - Library							
5110							
5110.001	Regular Salaries/Wages	353,710.48	20,113.89	120,704.68	233,005.80	34	291,577.79
5110.002	Holidays	.00	1,872.15	7,902.73	(7,902.73)	+++	14,238.09
5110.003	Sick Leave	.00	275.62	5,721.94	(5,721.94)	+++	10,620.27
5110.004	Overtime	.00	31.20	31.20	(31.20)	+++	172.44
5110.010	Temp Wages	28,878.00	1,605.00	12,713.00	16,165.00	44	18,460.32
5110 - Totals		\$382,588.48	\$23,897.86	\$147,073.55	\$235,514.93	38%	\$335,068.91
5120							
5120.001	Annual Leave	16,177.00	377.28	19,602.81	(3,425.81)	121	22,693.46
5120.002	SBS	24,444.21	1,488.08	10,217.26	14,226.95	42	21,930.70
5120.003	Medicare	5,782.09	351.98	2,416.78	3,365.31	42	5,187.56
5120.004	PERS	91,218.08	16,084.43	43,480.25	47,737.83	48	94,882.44
5120.005	Health Insurance	75,192.24	5,577.62	28,858.90	46,333.34	38	74,101.35
5120.006	Life Insurance	105.12	7.58	43.47	61.65	41	107.15
5120.007	Workmen's Compensation	1,950.62	111.66	735.52	1,215.10	38	1,823.12
5120.008	Unemployment	.00	.00	.00	.00	+++	4.86
5120 - Totals		\$214,869.36	\$23,998.63	\$105,354.99	\$109,514.37	49%	\$220,730.64
5201							
5201.000	Training and Travel	4,700.00	.00	1,244.10	3,455.90	26	5,561.93
5201 - Totals		\$4,700.00	\$0.00	\$1,244.10	\$3,455.90	26%	\$5,561.93
5203							
5203.001	Electric	21,600.00	1,976.72	7,682.13	13,917.87	36	22,064.99
5203 - Totals		\$21,600.00	\$1,976.72	\$7,682.13	\$13,917.87	36%	\$22,064.99
5204							
5204.000	Telephone	100.00	.00	.00	100.00	0	32.99
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	.00
5204 - Totals		\$400.00	\$0.00	\$0.00	\$400.00	0%	\$32.99
5205							
5205.000	Insurance	19,859.00	.00	25,152.93	(5,293.93)	127	18,736.88
5205 - Totals		\$19,859.00	\$0.00	\$25,152.93	(\$5,293.93)	127%	\$18,736.88
5206							
5206.000	Supplies	21,700.00	2,079.46	8,482.50	13,217.50	39	19,726.53
5206 - Totals		\$21,700.00	\$2,079.46	\$8,482.50	\$13,217.50	39%	\$19,726.53



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 041 - Library							
5207							
5207.000	Repairs & Maintenance	1,200.00	.00	.00	1,200.00	0	.00
5207 - Totals		\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$0.00
5208							
5208.000	Bldg Repair & Maint	20,000.00	4,581.41	9,647.57	10,352.43	48	26,831.86
5208 - Totals		\$20,000.00	\$4,581.41	\$9,647.57	\$10,352.43	48%	\$26,831.86
5211							
5211.000	Data Processing Fees	109,418.00	9,118.17	54,709.02	54,708.98	50	117,660.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	16,758.00
5211 - Totals		\$109,418.00	\$9,118.17	\$54,709.02	\$54,708.98	50%	\$134,418.96
5212							
5212.000	Contracted/Purchased Serv	67,754.00	1,641.48	35,341.51	32,412.49	52	46,725.90
5212 - Totals		\$67,754.00	\$1,641.48	\$35,341.51	\$32,412.49	52%	\$46,725.90
5222							
5222.000	Postage	14,000.00	.00	4,000.00	10,000.00	29	12,338.28
5222 - Totals		\$14,000.00	\$0.00	\$4,000.00	\$10,000.00	29%	\$12,338.28
5223							
5223.000	Tools & Small Equipment	750.00	.00	238.99	511.01	32	.00
5223 - Totals		\$750.00	\$0.00	\$238.99	\$511.01	32%	\$0.00
5224							
5224.000	Dues & Publications	1,000.00	.00	130.00	870.00	13	939.38
5224 - Totals		\$1,000.00	\$0.00	\$130.00	\$870.00	13%	\$939.38
5226							
5226.000	Advertising	750.00	.00	1,739.80	(989.80)	232	201.60
5226 - Totals		\$750.00	\$0.00	\$1,739.80	(\$989.80)	232%	\$201.60
5227							
5227.002	Rent-Equipment	1,150.00	.00	138.00	1,012.00	12	207.00
5227 - Totals		\$1,150.00	\$0.00	\$138.00	\$1,012.00	12%	\$207.00
5240							
5240.000	Books & Publications	72,500.00	4,956.01	26,598.66	45,901.34	37	52,449.79
5240 - Totals		\$72,500.00	\$4,956.01	\$26,598.66	\$45,901.34	37%	\$52,449.79



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 041 - Library							
5290							
5290.000	Other Expenses	4,300.00	.00	.00	4,300.00	0	900.71
	5290 - Totals	\$4,300.00	\$0.00	\$0.00	\$4,300.00	0%	\$900.71
	Department 041 - Library Totals	\$958,538.84	\$72,249.74	\$427,533.75	\$531,005.09	45%	\$896,936.35
Department 043 - Centennial Building							
5110							
5110.001	Regular Salaries/Wages	261,276.88	19,134.70	111,601.37	149,675.51	43	208,023.51
5110.002	Holidays	.00	1,398.10	5,777.66	(5,777.66)	+++	8,584.06
5110.003	Sick Leave	.00	157.62	1,791.41	(1,791.41)	+++	7,104.32
5110.004	Overtime	3,500.00	225.18	2,427.72	1,072.28	69	3,595.87
5110.010	Temp Wages	30,000.00	2,308.00	23,808.50	6,191.50	79	7,796.50
	5110 - Totals	\$294,776.88	\$23,223.60	\$145,406.66	\$149,370.22	49%	\$235,104.26
5120							
5120.001	Annual Leave	12,532.00	174.16	8,514.26	4,017.74	68	25,081.29
5120.002	SBS	18,838.07	1,434.28	9,435.36	9,402.71	50	15,949.33
5120.003	Medicare	3,343.38	251.70	1,706.51	1,636.87	51	2,651.33
5120.004	PERS	67,265.96	12,104.73	35,607.06	31,658.90	53	69,235.18
5120.005	Health Insurance	69,662.16	6,966.22	34,831.10	34,831.06	50	67,235.04
5120.006	Life Insurance	64.68	5.39	31.00	33.68	48	58.41
5120.007	Workmen's Compensation	14,680.01	1,169.88	7,593.53	7,086.48	52	12,413.64
	5120 - Totals	\$186,386.26	\$22,106.36	\$97,718.82	\$88,667.44	52%	\$192,624.22
5203							
5203.001	Electric	60,000.00	4,972.22	28,410.03	31,589.97	47	63,954.52
	5203 - Totals	\$60,000.00	\$4,972.22	\$28,410.03	\$31,589.97	47%	\$63,954.52
5204							
5204.000	Telephone	1,500.00	.00	.00	1,500.00	0	.00
	5204 - Totals	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$0.00
5205							
5205.000	Insurance	21,581.00	.00	24,499.05	(2,918.05)	114	20,674.69
	5205 - Totals	\$21,581.00	\$0.00	\$24,499.05	(\$2,918.05)	114%	\$20,674.69
5206							
5206.000	Supplies	14,500.00	644.67	9,012.31	5,487.69	62	9,867.67
	5206 - Totals	\$14,500.00	\$644.67	\$9,012.31	\$5,487.69	62%	\$9,867.67



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 043 - Centennial Building							
5207							
5207.000	Repairs & Maintenance	7,000.00	454.25	1,786.91	5,213.09	26	7,219.14
5207 - Totals		\$7,000.00	\$454.25	\$1,786.91	\$5,213.09	26%	\$7,219.14
5208							
5208.000	Bldg Repair & Maint	20,000.00	7,036.02	11,102.14	8,897.86	56	19,727.55
5208 - Totals		\$20,000.00	\$7,036.02	\$11,102.14	\$8,897.86	56%	\$19,727.55
5211							
5211.000	Data Processing Fees	60,864.00	5,072.00	30,432.00	30,432.00	50	61,347.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	8,820.00
5211 - Totals		\$60,864.00	\$5,072.00	\$30,432.00	\$30,432.00	50%	\$70,167.96
5212							
5212.000	Contracted/Purchased Serv	5,500.00	.00	.00	5,500.00	0	.00
5212 - Totals		\$5,500.00	\$0.00	\$0.00	\$5,500.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	1,361.54	638.46	68	.00
5223 - Totals		\$2,000.00	\$0.00	\$1,361.54	\$638.46	68%	\$0.00
5226							
5226.000	Advertising	1,000.00	.00	.00	1,000.00	0	722.05
5226 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$722.05
5290							
5290.000	Other Expenses	500.00	.00	.00	500.00	0	986.00
5290 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$986.00
Department 043 - Centennial Building Totals		\$675,608.14	\$63,509.12	\$349,729.46	\$325,878.68	52%	\$621,048.06
Department 047 - Senior Citizens							
5203							
5203.001	Electric	19,500.00	1,786.01	8,526.35	10,973.65	44	19,685.25
5203 - Totals		\$19,500.00	\$1,786.01	\$8,526.35	\$10,973.65	44%	\$19,685.25
5204							
5204.000	Telephone	2,580.00	473.48	1,429.89	1,150.11	55	2,742.44
5204 - Totals		\$2,580.00	\$473.48	\$1,429.89	\$1,150.11	55%	\$2,742.44
5205							
5205.000	Insurance	1,604.00	.00	2,395.78	(791.78)	149	1,939.37
5205 - Totals		\$1,604.00	\$0.00	\$2,395.78	(\$791.78)	149%	\$1,939.37



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 047 - Senior Citizens							
5206							
5206.000	Supplies	3,080.00	464.84	1,554.74	1,525.26	50	3,407.14
5206 - Totals		\$3,080.00	\$464.84	\$1,554.74	\$1,525.26	50%	\$3,407.14
5207							
5207.000	Repairs & Maintenance	3,000.00	.00	.00	3,000.00	0	.00
5207 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$0.00
5208							
5208.000	Bldg Repair & Maint	30,000.00	3,287.82	7,387.01	22,612.99	25	47,749.83
5208 - Totals		\$30,000.00	\$3,287.82	\$7,387.01	\$22,612.99	25%	\$47,749.83
5221							
5221.000	Transportation/Vehicles	30,000.00	1,469.44	9,457.13	20,542.87	32	20,090.19
5221 - Totals		\$30,000.00	\$1,469.44	\$9,457.13	\$20,542.87	32%	\$20,090.19
Department 047 - Senior Citizens Totals		\$89,764.00	\$7,481.59	\$30,750.90	\$59,013.10	34%	\$95,614.22
Division 540 - Public Service Totals		\$1,723,910.98	\$143,240.45	\$808,014.11	\$915,896.87	47%	\$1,613,598.63
Division 545 - Contingency							
Department 050 - Contingency							
5110							
5110.004	Overtime	150,000.00	.00	.00	150,000.00	0	.00
5110 - Totals		\$150,000.00	\$0.00	\$0.00	\$150,000.00	0%	\$0.00
5206							
5206.000	Supplies	200,000.00	.00	.00	200,000.00	0	.00
5206 - Totals		\$200,000.00	\$0.00	\$0.00	\$200,000.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	150,000.00	.00	.00	150,000.00	0	.00
5212 - Totals		\$150,000.00	\$0.00	\$0.00	\$150,000.00	0%	\$0.00
Department 050 - Contingency Totals		\$500,000.00	\$0.00	\$0.00	\$500,000.00	0%	\$0.00
Division 545 - Contingency Totals		\$500,000.00	\$0.00	\$0.00	\$500,000.00	0%	\$0.00



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 550 - Other							
Department 650 - Debt Payments							
Sub-Department 951 - General							
5295							
5295.000	Interest Expense	21,970.00	.00	2,178.91	19,791.09	10	9,374.82
	5295 - Totals	21,970.00	\$0.00	\$2,178.91	\$19,791.09	10%	\$9,374.82
7301							
7301.000	Note Principal Payments	66,031.00	.00	9,078.69	56,952.31	14	22,309.77
	7301 - Totals	\$66,031.00	\$0.00	\$9,078.69	\$56,952.31	14%	\$22,309.77
	Sub-Department 951 - General Totals	\$88,001.00	\$0.00	\$11,257.60	\$76,743.40	13%	\$31,684.59
	Department 650 - Debt Payments Totals	\$88,001.00	\$0.00	\$11,257.60	\$76,743.40	13%	\$31,684.59
Department 660 - Support Payments							
Sub-Department 952 - School							
5208							
5208.000	Bldg Repair & Maint	150,000.00	.00	.00	150,000.00	0	150,000.00
	5208 - Totals	\$150,000.00	\$0.00	\$0.00	\$150,000.00	0%	\$150,000.00
5290							
5290.000	Other Expenses	7,078,700.00	589,891.67	3,539,350.02	3,539,349.98	50	7,224,207.96
	5290 - Totals	\$7,078,700.00	\$589,891.67	\$3,539,350.02	\$3,539,349.98	50%	\$7,224,207.96
	Sub-Department 952 - School Totals	\$7,228,700.00	\$589,891.67	\$3,539,350.02	\$3,689,349.98	49%	\$7,374,207.96
Sub-Department 953 - Hospital							
5290							
5290.000	Other Expenses	150,671.00	.00	.00	150,671.00	0	150,671.00
	5290 - Totals	\$150,671.00	\$0.00	\$0.00	\$150,671.00	0%	\$150,671.00
	Sub-Department 953 - Hospital Totals	\$150,671.00	\$0.00	\$0.00	\$150,671.00	0%	\$150,671.00
	Department 660 - Support Payments Totals	\$7,379,371.00	\$589,891.67	\$3,539,350.02	\$3,840,020.98	48%	\$7,524,878.96
Department 670 - Fixed Assets							
7106							
7106.021	Fixed Assets-Police Dept	482,938.00	.00	8,217.60	474,720.40	2	.00
7106.022	Fixed Assets-Fire Dept	56,000.00	.00	7,786.04	48,213.96	14	248,088.54
7106.033	Fixed Assets-Streets	.00	.00	.00	.00	+++	12,982.60
	7106 - Totals	\$538,938.00	\$0.00	\$16,003.64	\$522,934.36	3%	\$261,071.14
	Department 670 - Fixed Assets Totals	\$538,938.00	\$0.00	\$16,003.64	\$522,934.36	3%	\$261,071.14



Income Statement

Through 12/31/19

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 Total Actual
Fund Category	Governmental Funds						
Fund Type	General Fund						
Fund	100 - General Fund						
	EXPENSE						
	Division 550 - Other						
	Department 680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	8,046,365.00	.00	2,327,591.00	5,718,774.00	29	5,065,148.24
	7200 - Totals	\$8,046,365.00	\$0.00	\$2,327,591.00	\$5,718,774.00	29%	\$5,065,148.24
Department	680 - Transfer to Other Funds Totals	\$8,046,365.00	\$0.00	\$2,327,591.00	\$5,718,774.00	29%	\$5,065,148.24
Division	550 - Other Totals	\$16,052,675.00	\$589,891.67	\$5,894,202.26	\$10,158,472.74	37%	\$12,882,782.93
	EXPENSE TOTALS	\$35,111,248.87	\$2,070,212.87	\$13,916,177.02	\$21,195,071.85	40%	\$30,515,551.93
Fund	100 - General Fund Totals						
	REVENUE TOTALS	30,180,628.00	1,103,445.99	17,688,424.47	12,492,203.53	59%	31,213,269.87
	EXPENSE TOTALS	35,111,248.87	2,070,212.87	13,916,177.02	21,195,071.85	40%	30,515,551.93
Fund	100 - General Fund Net Gain (Loss)	(\$4,930,620.87)	(\$966,766.88)	\$3,772,247.45	\$8,702,868.32	(77%)	\$697,717.94
Fund Type	General Fund Totals						
	REVENUE TOTALS	30,180,628.00	1,103,445.99	17,688,424.47	12,492,203.53	59%	31,213,269.87
	EXPENSE TOTALS	35,111,248.87	2,070,212.87	13,916,177.02	21,195,071.85	40%	30,515,551.93
Fund Type	General Fund Net Gain (Loss)	(\$4,930,620.87)	(\$966,766.88)	\$3,772,247.45	\$8,702,868.32	(77%)	\$697,717.94
Fund Category	Governmental Funds Totals						
	REVENUE TOTALS	30,180,628.00	1,103,445.99	17,688,424.47	12,492,203.53	59%	31,213,269.87
	EXPENSE TOTALS	35,111,248.87	2,070,212.87	13,916,177.02	21,195,071.85	40%	30,515,551.93
Fund Category	Governmental Funds Net Gain (Loss)	(\$4,930,620.87)	(\$966,766.88)	\$3,772,247.45	\$8,702,868.32	(77%)	\$697,717.94
	Grand Totals						
	REVENUE TOTALS	30,180,628.00	1,103,445.99	17,688,424.47	12,492,203.53	59%	31,213,269.87
	EXPENSE TOTALS	35,111,248.87	2,070,212.87	13,916,177.02	21,195,071.85	40%	30,515,551.93
	Grand Total Net Gain (Loss)	(\$4,930,620.87)	(\$966,766.88)	\$3,772,247.45	\$8,702,868.32	(77%)	\$697,717.94



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Governmental Funds					
Fund Type General Fund					
Fund 100 - General Fund					
ASSETS					
1010					
1010.001	Petty Cash	825.00	825.00	.00	.00
1010.002	Cash Drawers	1,275.00	1,275.00	.00	.00
1010 - Totals		\$2,100.00	\$2,100.00	\$0.00	0.00%
1020					
1020.001	Checking Account- General	10,177,352.64	7,120,464.82	3,056,887.82	42.93
1020.002	Checking Account-Payroll	(6,054.18)	(4,825.25)	(1,228.93)	(25.47)
1020.003	Checking Account-C Card	27,512.22	21,143.74	6,368.48	30.12
1020.005	Checking Acct - CC Harbor	.00	207,110.46	(207,110.46)	(100.00)
1020.008	Hospital Escrow	4,500,000.00	.00	4,500,000.00	+++
1020.010	Money Market - AML Pool	4,162,127.74	7,810,188.87	(3,648,061.13)	(46.71)
1020.011	Money Market - FNBA Trust	1,018,792.30	3,288,412.93	(2,269,620.63)	(69.02)
1020 - Totals		\$19,879,730.72	\$18,442,495.57	\$1,437,235.15	7.79%
1025					
1025.000	Investments	57,969,867.24	53,353,624.78	4,616,242.46	8.65
1025 - Totals		\$57,969,867.24	\$53,353,624.78	\$4,616,242.46	8.65%
1027					
1027.000	Change in FMV-Investments	125,952.00	125,952.00	.00	.00
1027 - Totals		\$125,952.00	\$125,952.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	(61,368,418.51)	(60,254,450.14)	(1,113,968.37)	(1.85)
1030 - Totals		(\$61,368,418.51)	(\$60,254,450.14)	(\$1,113,968.37)	(1.85%)
1050					
1050.000	Accts Rec.-Misc Billing	33,214.12	135,172.43	(101,958.31)	(75.43)
1050.010	Accts Rec.-Utility Billing	58,520.61	71,996.70	(13,476.09)	(18.72)
1050.025	Accts Rec.-Ambulance	96,197.87	102,967.09	(6,769.22)	(6.57)
1050.050	Accts Rec.-Collections	1,006,026.94	1,008,245.69	(2,218.75)	(.22)
1050.060	Accts Rec.- State	.00	37,265.37	(37,265.37)	(100.00)
1050.070	Accts Rec.- Federal	56,449.29	33,348.03	23,101.26	69.27
1050.080	Accts Rec.-Sales Tax	25.00	3,237,170.97	(3,237,145.97)	(100.00)
1050.100	Interest Receivable	296,786.04	302,331.18	(5,545.14)	(1.83)
1050.200	Property Tax Receivable	193,451.99	94,047.17	99,404.82	105.70
1050.500	Interfund Receivable	1,532,206.16	1,532,206.16	.00	.00
1050.900	Allowance - Doubtful Acct	(1,006,026.94)	(1,008,245.69)	2,218.75	.22
1050 - Totals		\$2,266,851.08	\$5,546,505.10	(\$3,279,654.02)	(59.13%)



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Governmental Funds					
Fund Type General Fund					
Fund 100 - General Fund					
ASSETS					
1060					
1060.010	Advances of Pay	.01	.01	.00	.00
1060.020	Advances to Other Funds	100,000.00	100,000.00	.00	.00
1060 - Totals		\$100,000.01	\$100,000.01	\$0.00	0.00%
1070					
1070.010	Notes Receivable	.00	17,380.91	(17,380.91)	(100.00)
1070 - Totals		\$0.00	\$17,380.91	(\$17,380.91)	(100.00%)
1200					
1200.030	Prepaid Workers Compensation Insurance	35,545.60	.00	35,545.60	+++
1200 - Totals		\$35,545.60	\$0.00	\$35,545.60	+++
ASSETS TOTALS		\$19,011,628.14	\$17,333,608.23	\$1,678,019.91	9.68%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2010					
2010.005	Clearing Acct Collections	55.00	170.00	(115.00)	(67.65)
2010.008	Clearing Acct Harbors	(195,569.66)	.00	(195,569.66)	+++
2010.010	Clearing Acct Misc A/R	(1,025.05)	(1,025.05)	.00	.00
2010.011	Clearing Acct Utility Donations	489.00	20.00	469.00	2,345.00
2010.025	Clearing Acct Ambulance	5,139.61	2.99	5,136.62	171,793.31
2010.040	Pcard Liability	(93,316.62)	345,468.57	(438,785.19)	(127.01)
2010 - Totals		(\$284,227.72)	\$344,636.51	(\$628,864.23)	(182.47%)
2020					
2020.000	Accounts Payable	.00	244,598.62	(244,598.62)	(100.00)
2020 - Totals		\$0.00	\$244,598.62	(\$244,598.62)	(100.00%)
2023					
2023.000	Retainage Payable	.00	4,484.05	(4,484.05)	(100.00)
2023 - Totals		\$0.00	\$4,484.05	(\$4,484.05)	(100.00%)
2030					
2030.000	Refunds Payable	(2,100.17)	(2,401.50)	301.33	12.55
2030 - Totals		(\$2,100.17)	(\$2,401.50)	\$301.33	12.55%
2040					
2040.000	Citation Surcharge - St.	1,325.00	1,870.00	(545.00)	(29.14)
2040 - Totals		\$1,325.00	\$1,870.00	(\$545.00)	(29.14%)
2050					
2050.001	Accrued Salaries/Wages	.00	323,597.34	(323,597.34)	(100.00)
2050.002	Medicare Tax Payable	45.64	12,957.60	(12,911.96)	(99.65)



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Governmental Funds					
Fund Type General Fund					
Fund 100 - General Fund					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2050.003	Federal Inc Tax Payable	369.30	44,379.75	(44,010.45)	(99.17)
2050.004	PERS Payable	(456,893.09)	121,134.64	(578,027.73)	(477.18)
2050.005	SBS Insurance Payable	1.40	1.40	.00	.00
2050.006	Deferred Comp Payable	6,775.00	8,560.06	(1,785.06)	(20.85)
2050.007	Workers Comp Payable	(16,134.84)	(16,134.84)	.00	.00
2050.008	Other Payroll Withholding	(219.15)	3,483.87	(3,703.02)	(106.29)
2050.009	Union Dues Withheld	.00	6,635.44	(6,635.44)	(100.00)
2050.010	Health Insurance Withheld	(3,954.55)	(22,570.69)	18,616.14	82.48
2050.011	Life Insurance Withheld	68.24	(13.14)	81.38	619.33
2050.012	SBS Annuities Payable	1,422.56	63,832.10	(62,409.54)	(97.77)
2050.013	Health - Employer Payable	(45,490.29)	(8,478.55)	(37,011.74)	(436.53)
2050.014	Life - Employer Payable	6.70	11.23	(4.53)	(40.34)
2050.016	PERS Tier 4	133,385.54	276,691.60	(143,306.06)	(51.79)
2050 - Totals		(\$380,617.54)	\$814,087.81	(\$1,194,705.35)	(146.75%)
2070					
2070.001	Business leave Bank PSEA	2,275.24	2,275.24	.00	.00
2070.002	Business leave Bank ASEA	6,282.77	6,282.77	.00	.00
2070 - Totals		\$8,558.01	\$8,558.01	\$0.00	0.00%
2100					
2100.001	Deposits - Sales Tax	35,469.69	33,269.69	2,200.00	6.61
2100.002	Deposits - Security Bonds	5,500.00	5,500.00	.00	.00
2100 - Totals		\$40,969.69	\$38,769.69	\$2,200.00	5.67%
2300					
2300.000	Advances Payable	120,355.00	120,355.00	.00	.00
2300 - Totals		\$120,355.00	\$120,355.00	\$0.00	0.00%
2700					
2700.000	Deferred Revenue	760.00	760.00	.00	.00
2700 - Totals		\$760.00	\$760.00	\$0.00	0.00%
LIABILITIES TOTALS		(\$494,977.73)	\$1,575,718.19	(\$2,070,695.92)	(131.41%)
FUND EQUITY					
2900					
2900.010	Reserve for Encumbrances	(1,448,764.14)	(1,448,764.14)	.00	.00
2900.020	Reserve-Advances Other Fd	100,000.00	100,000.00	.00	.00
2900.070	Reserved Title III Funds	512,663.41	512,663.41	.00	.00
2900 - Totals		(\$836,100.73)	(\$836,100.73)	\$0.00	0.00%



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	General Fund				
Fund	100 - General Fund				
	FUND EQUITY				
2910					
2910.100	Designated-E911	612,783.00	612,783.00	.00	.00
	2910 - Totals	\$612,783.00	\$612,783.00	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	13,834,725.69	13,834,725.69	.00	.00
	2920 - Totals	\$13,834,725.69	\$13,834,725.69	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	1,448,764.14	1,448,764.14	.00	.00
	2965 - Totals	\$1,448,764.14	\$1,448,764.14	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$15,060,172.10	\$15,060,172.10	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(697,717.94)			
	Fund Revenues	(17,688,424.47)			
	Fund Expenses	13,939,708.64			
	FUND EQUITY TOTALS	\$19,506,605.87	\$15,060,172.10	\$4,446,433.77	29.52%
	LIABILITIES AND FUND EQUITY TOTALS	\$19,011,628.14	\$16,635,890.29	\$2,375,737.85	14.28%
	Fund 100 - General Fund Totals	\$0.00	\$697,717.94	(\$697,717.94)	(100.00%)
	Fund Type General Fund Totals	\$0.00	\$697,717.94	(\$697,717.94)	(100.00%)
	Fund Category Governmental Funds Totals	\$0.00	\$697,717.94	(\$697,717.94)	(100.00%)
	Grand Totals	\$0.00	\$697,717.94	(\$697,717.94)	(100.00%)

Unspent Capital Project Working Capital Appropriations	FY2020 Working Capital Appropriations	Grant and Loan \$ Paid	adjustments/ closed projects		State Grant A/R	Federal Grant A/R	Other A/R	Construction In Progress 6/30/2017	Supplies Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses
90583 - City State Building Major Main	-	-	-	42,331.96	-	-	-	-	-	-	-
90690 - City/State Troubleshoot Air Co	-	-	-	16,000.00	-	-	-	-	-	-	-
90692 - Centennial Hall Reconstruction	-	-	-	26,786.51	-	-	-	-	-	-	-
90739 - Sitka Library Expansion	-	-	-	122,404.53	-	-	-	-	-	-	-
90740 - Nelson Logging Road	-	10,429.51	-	(342,403.91)	321,125.09	-	-	-	-	-	5,986.77
90741 - Baranof Warm Springs Dock	-	-	-	-	-	-	-	-	-	-	-
90789 - Justice Center	-	-	-	12,969.34	-	-	-	-	-	4,644.80	1,267.76
90790 - East DeGroof St. Utilites and Str	-	-	-	78,777.28	-	-	-	-	-	-	-
90801 - Lincoln Street (Jeff Davis to M	-	-	-	352,408.18	-	-	-	-	-	3,553.64	-
90812 - Storm Drain Improvements	-	-	-	100,000.00	-	-	-	-	-	-	-
90814 - Cross Trail Multi-Modal Pathw	-	4,791.84	-	40,942.95	-	-	-	-	-	171.50	8,306.20
90820 - Davidoff Storm Sewers	-	-	-	348,941.97	-	-	-	-	-	254,240.73	3,787.87
90831 - Wayfaring Signage	-	-	-	-	-	-	-	-	-	-	-
90832 - CAMAS Software	-	-	-	4,000.00	-	-	-	-	-	-	-
90838 - Lincoln St. Paving (Harbor Way	300,000.00	-	-	1,459,314.23	-	-	-	-	-	27,431.25	5,074.45
90843 - Lake Street (DeGroof to Arrowl	645,000.00	-	-	-	-	-	-	-	-	-	-
90844 - Lincoln St Paving (Jeff Davis to	434,414.00	-	-	730,586.00	-	-	-	-	-	-	-
90855 - Seawalk Part II	153,060.00	-	-	156,895.09	-	-	-	-	-	-	2,240.20
90859 - Landslide Study Project	-	-	-	1,881.02	-	-	-	-	-	551.23	993.47
90861 - Resource Management & GIS I	100,000.00	-	-	40,000.00	-	-	-	-	-	-	-
90866 - City Hall HVAC & Controls Rep	-	-	-	500,000.00	-	-	-	-	-	-	-
90867 - Police Department RMS	-	-	-	360,000.00	-	-	-	-	-	189,342.64	-
90876 - Animal Shelter	-	-	-	56,434.13	-	-	-	-	-	-	-
90877 - Brady and Gavan St Paving	-	-	-	432,236.49	-	-	-	-	-	-	-
90878 - Katlian Ave Paving	-	-	-	544,416.29	-	-	-	-	-	(70.00)	404.71
90879 - Seaplane Base Project	-	-	-	12,219.61	-	-	-	-	-	7.75	8,914.45
90880 - Utility Office Security	-	-	-	5,739.96	-	-	-	-	-	3,084.69	-
90881 - Peterson Storm Sewers	220,000.00	31,087.41	-	68,912.59	-	28,912.59	-	-	-	42,430.00	6,089.95
90885 - Senior Center ADA Ramp & Re	15,000.00	-	-	-	-	-	-	-	-	-	-
90886 - Community Playground Safety	10,000.00	-	-	-	-	-	-	-	-	-	-
90887 - Lower East Moller Playground	10,000.00	-	-	-	-	-	-	-	-	-	-
90888 - Pioneer Park Shelter Improven	15,000.00	-	-	-	-	-	-	-	-	-	-
90907 - Police Department Heat Pump	23,000.00	-	-	-	-	-	-	-	-	-	-
90909 - No Name Mountain Master Pla	165,000.00	-	-	-	-	-	-	-	-	-	242.71
Closed Project Funding Transferred in	-	-	-	-	-	-	-	-	-	-	-
2.3 Pending allocation FY19	-	-	-	-	-	-	-	-	-	-	-
2.2 - No Job	-	-	-	-	-	-	-	-	-	-	-
Totals:	2,090,474.00	46,308.76	-	5,171,794.22	321,125.09	28,912.59	-	-	-	525,388.23	43,308.54

Unspent Capital Project Working Capital Appropriations	Total Expenses	Starting Cash	New Appropriations	A/R Collections	Retainage Withheld	Retainage Released	2019 A/P Paid in 2020	2020 Expenses	Ending Cash	A/P	Retainage
90583 - City State Building Major Main	-	42,331.96	-	-	-	-	-	-	42,331.96	-	-
90690 - City/State Troubleshoot Air Co	-	16,000.00	-	-	-	-	-	-	16,000.00	-	-
90692 - Centennial Hall Reconstruction	-	26,786.51	-	-	-	-	-	-	26,786.51	-	-
90739 - Sitka Library Expansion	-	122,404.53	-	-	-	-	-	-	122,404.53	-	-
90740 - Nelson Logging Road	5,986.77	(5,682.35)	-	10,429.51	16,836.08	-	(336,721.56)	(5,986.77)	(321,125.09)	-	(77,213.47)
90741 - Baranof Warm Springs Dock	-	-	-	-	-	-	-	-	-	-	-
90789 - Justice Center	5,912.56	13,165.34	-	-	-	-	(196.00)	(5,912.56)	7,056.78	-	-
90790 - East DeGrof St. Utilites and Str	-	78,777.28	-	-	-	-	-	-	78,777.28	-	-
90801 - Lincoln Street (Jeff Davis to M	3,553.64	352,408.18	-	-	-	(51,573.23)	-	(3,553.64)	297,281.31	-	-
90812 - Storm Drain Improvements	-	100,000.00	-	-	-	-	-	-	100,000.00	-	-
90814 - Cross Trail Multi-Modal Pathw	8,477.70	45,734.79	-	4,791.84	-	-	(4,791.84)	(8,477.70)	37,257.09	-	-
90820 - Davidoff Storm Sewers	258,028.60	361,804.47	-	-	12,317.53	-	(12,862.50)	(258,028.60)	103,230.90	-	(12,955.03)
90831 - Wayfaring Signage	-	-	-	-	-	-	-	-	-	-	-
90832 - CAMAS Software	-	4,000.00	-	-	-	-	-	-	4,000.00	-	-
90838 - Lincoln St. Paving (Harbor Way	32,505.70	1,469,293.23	300,000.00	-	-	-	(32,857.50)	(32,505.70)	1,703,930.03	-	-
90843 - Lake Street (DeGroff to Arrowl	-	-	645,000.00	-	-	-	-	-	645,000.00	-	-
90844 - Lincoln St Paving (Jeff Davis to	-	730,586.00	434,414.00	-	-	-	-	-	1,165,000.00	-	-
90855 - Seawalk Part II	2,240.20	156,895.09	153,060.00	-	-	-	-	(2,240.20)	307,714.89	-	-
90859 - Landslide Study Project	1,544.70	2,153.02	-	-	-	-	(272.00)	(1,544.70)	336.32	-	-
90861 - Resource Management & GIS I	-	40,000.00	100,000.00	-	-	-	-	-	140,000.00	-	-
90866 - City Hall HVAC & Controls Rep	-	500,000.00	-	-	-	-	-	-	500,000.00	-	-
90867 - Police Department RMS	189,342.64	360,000.00	-	-	-	-	-	(189,342.64)	170,657.36	-	-
90876 - Animal Shelter	-	56,434.13	-	-	-	-	-	-	56,434.13	-	-
90877 - Brady and Gavan St Paving	-	432,236.49	-	-	-	-	-	-	432,236.49	-	-
90878 - Katlian Ave Paving	334.71	544,416.29	-	-	-	-	(13,000.00)	(334.71)	531,081.58	-	-
90879 - Seaplane Base Project	8,922.20	16,943.01	-	-	-	-	(4,723.40)	(8,922.20)	3,297.41	-	-
90880 - Utility Office Security	3,084.69	5,739.96	-	-	-	-	-	(3,084.69)	2,655.27	-	-
90881 - Peterson Storm Sewers	48,519.95	73,482.59	220,000.00	31,087.41	-	-	(4,570.00)	(48,519.95)	271,480.05	-	-
90885 - Senior Center ADA Ramp & Re	-	-	15,000.00	-	-	-	-	-	15,000.00	-	-
90886 - Community Playground Safety	-	-	10,000.00	-	-	-	-	-	10,000.00	-	-
90887 - Lower East Moller Playground	-	-	10,000.00	-	-	-	-	-	10,000.00	-	-
90888 - Pioneer Park Shelter Improven	-	-	15,000.00	-	-	-	-	-	15,000.00	-	-
90907 - Police Department Heat Pump	-	-	23,000.00	-	-	-	-	-	23,000.00	-	-
90909 - No Name Mountain Master Pla	242.71	-	165,000.00	-	-	-	-	(242.71)	164,757.29	-	-
Closed Project Funding Transferred in	-	-	-	-	-	-	-	-	-	-	-
2.3 Pending allocation FY19	-	-	-	-	-	-	-	-	-	-	-
2.2 - No Job	-	-	-	-	-	-	-	-	-	-	-
Totals:	568,696.77	5,545,910.52	2,090,474.00	46,308.76	29,153.61	(51,573.23)	(409,994.80)	(568,696.77)	6,681,582.09	-	(90,168.50)

Unspent Capital Project Working Capital Appropriations	Working Capital
90583 - City State Building Major Main	42,331.96
90690 - City/State Troubleshoot Air Co	16,000.00
90692 - Centennial Hall Reconstruction	26,786.51
90739 - Sitka Library Expansion	122,404.53
90740 - Nelson Logging Road	(77,213.47)
90741 - Baranof Warm Springs Dock	-
90789 - Justice Center	7,056.78
90790 - East DeGroff St. Utilites and Str	78,777.28
90801 - Lincoln Street (Jeff Davis to M	297,281.31
90812 - Storm Drain Improvements	100,000.00
90814 - Cross Trail Multi-Modal Pathw	37,257.09
90820 - Davidoff Storm Sewers	90,275.87
90831 - Wayfaring Signage	-
90832 - CAMAS Software	4,000.00
90838 - Lincoln St. Paving (Harbor Way	1,703,930.03
90843 - Lake Street (DeGroff to Arrowf	645,000.00
90844 - Lincoln St Paving (Jeff Davis to	1,165,000.00
90855 - Seawalk Part II	307,714.89
90859 - Landslide Study Project	336.32
90861 - Resource Management & GIS I	140,000.00
90866 - City Hall HVAC & Controls Repl	500,000.00
90867 - Police Department RMS	170,657.36
90876 - Animal Shelter	56,434.13
90877 - Brady and Gavan St Paving	432,236.49
90878 - Katlian Ave Paving	531,081.58
90879 - Seaplane Base Project	3,297.41
90880 - Utility Office Security	2,655.27
90881 - Peterson Storm Sewers	300,392.64
90885 - Senior Center ADA Ramp & Re	15,000.00
90886 - Community Playground Safety	10,000.00
90887 - Lower East Moller Playground	10,000.00
90888 - Pioneer Park Shelter Improven	15,000.00
90907 - Police Department Heat Pump	23,000.00
90909 - No Name Mountain Master Pla	164,757.29
Closed Project Funding Transferred in J	-
2.3 Pending allocation FY19	-
2.2 - No Job	-
Totals:	6,941,451.27



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Governmental Funds							
Fund Type Capital Projects Funds							
Fund 700 - Capital Projects-General							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	60,000.00	321,125.09	325,872.25	(265,872.25)	543	575,957.65
3101 - Totals		\$60,000.00	\$321,125.09	\$325,872.25	(\$265,872.25)	543%	\$575,957.65
Department 310 - State Revenue Totals		\$60,000.00	\$321,125.09	\$325,872.25	(\$265,872.25)	543%	\$575,957.65
Department 315 - Federal Revenue							
3151							
3151.003	Grant Revenue	55,000.00	28,912.59	28,912.59	26,087.41	53	77,616.88
3151 - Totals		\$55,000.00	\$28,912.59	\$28,912.59	\$26,087.41	53%	\$77,616.88
Department 315 - Federal Revenue Totals		\$55,000.00	\$28,912.59	\$28,912.59	\$26,087.41	53%	\$77,616.88
Department 380 - Miscellaneous							
3809							
3809.000	Donations	142,596.00	.00	.00	142,596.00	0	.00
3809 - Totals		\$142,596.00	\$0.00	\$0.00	\$142,596.00	0%	\$0.00
Department 380 - Miscellaneous Totals		\$142,596.00	\$0.00	\$0.00	\$142,596.00	0%	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	2,090,474.00	.00	2,090,474.00	.00	100	2,191,900.00
3950.194	Transfer In Comm Pass Tax	.00	.00	.00	.00	+++	308,060.00
3950.210	Transfer In Water	.00	.00	.00	.00	+++	3,200.00
3950.220	Transfer In Waste Water	.00	.00	.00	.00	+++	3,200.00
3950.300	Transfer in Information Systems	.00	.00	.00	.00	+++	360,000.00
3950.320	Transfer In Bldg Maint	.00	.00	.00	.00	+++	5,200.00
3950 - Totals		\$2,090,474.00	\$0.00	\$2,090,474.00	\$0.00	100%	\$2,871,560.00
Department 390 - Cash Basis Receipts Totals		\$2,090,474.00	\$0.00	\$2,090,474.00	\$0.00	100%	\$2,871,560.00
Division 300 - Revenue Totals		\$2,348,070.00	\$350,037.68	\$2,445,258.84	(\$97,188.84)	104%	\$3,525,134.53
REVENUE TOTALS		\$2,348,070.00	\$350,037.68	\$2,445,258.84	(\$97,188.84)	104%	\$3,525,134.53
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	14,688.89
5206 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$14,688.89



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Governmental Funds							
Fund Type Capital Projects Funds							
Fund 700 - Capital Projects-General							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	3,198,045.20	9,162.85	525,388.23	2,672,656.97	16	1,566,637.20
	5212 - Totals	\$3,198,045.20	\$9,162.85	\$525,388.23	\$2,672,656.97	16%	\$1,566,637.20
5214							
5214.000	Interdepartment Services	.00	16,108.32	43,308.54	(43,308.54)	+++	217,763.06
	5214 - Totals	\$0.00	\$16,108.32	\$43,308.54	(\$43,308.54)	+++	\$217,763.06
5223							
5223.000	Tools & Small Equipment	.00	.00	.00	.00	+++	210.49
	5223 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$210.49
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	314.65
	5226 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$314.65
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	138,792.57
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$138,792.57
	Department 630 - Operations Totals	\$3,198,045.20	\$25,271.17	\$568,696.77	\$2,629,348.43	18%	\$1,938,406.86
	Department 680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	29,393.96
	7200 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$29,393.96
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$29,393.96
	Division 600 - Operations Totals	\$3,198,045.20	\$25,271.17	\$568,696.77	\$2,629,348.43	18%	\$1,967,800.82
	EXPENSE TOTALS	\$3,198,045.20	\$25,271.17	\$568,696.77	\$2,629,348.43	18%	\$1,967,800.82
	Fund 700 - Capital Projects-General Totals						
	REVENUE TOTALS	2,348,070.00	350,037.68	2,445,258.84	(97,188.84)	104%	3,525,134.53
	EXPENSE TOTALS	3,198,045.20	25,271.17	568,696.77	2,629,348.43	18%	1,967,800.82



Income Statement

Through 12/31/19

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 Total Actual
Fund Category	Governmental Funds						
Fund Type	Capital Projects Funds						
Fund	700 - Capital Projects-General Net Gain (Loss)	(\$849,975.20)	\$324,766.51	\$1,876,562.07	\$2,726,537.27	(221%)	\$1,557,333.71
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	2,348,070.00	350,037.68	2,445,258.84	(97,188.84)	104%	3,525,134.53
	EXPENSE TOTALS	3,198,045.20	25,271.17	568,696.77	2,629,348.43	18%	1,967,800.82
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$849,975.20)	\$324,766.51	\$1,876,562.07	\$2,726,537.27	(221%)	\$1,557,333.71
Fund Category	Governmental Funds Totals						
	REVENUE TOTALS	2,348,070.00	350,037.68	2,445,258.84	(97,188.84)	104%	3,525,134.53
	EXPENSE TOTALS	3,198,045.20	25,271.17	568,696.77	2,629,348.43	18%	1,967,800.82
Fund Category	Governmental Funds Net Gain (Loss)	(\$849,975.20)	\$324,766.51	\$1,876,562.07	\$2,726,537.27	(221%)	\$1,557,333.71
	Grand Totals						
	REVENUE TOTALS	2,348,070.00	350,037.68	2,445,258.84	(97,188.84)	104%	3,525,134.53
	EXPENSE TOTALS	3,198,045.20	25,271.17	568,696.77	2,629,348.43	18%	1,967,800.82
	Grand Total Net Gain (Loss)	(\$849,975.20)	\$324,766.51	\$1,876,562.07	\$2,726,537.27	(221%)	\$1,557,333.71



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Governmental Funds					
Fund Type Capital Projects Funds					
Fund 700 - Capital Projects-General					
ASSETS					
1030					
1030.100	Investment-Central Trea.	6,681,582.09	5,545,910.52	1,135,671.57	20.48
1030 - Totals		\$6,681,582.09	\$5,545,910.52	\$1,135,671.57	20.48%
1050					
1050.060	Accts Rec.- State	321,125.09	5,682.35	315,442.74	5,551.27
1050.070	Accts Rec.- Federal	28,912.59	35,879.25	(6,966.66)	(19.42)
1050 - Totals		\$350,037.68	\$41,561.60	\$308,476.08	742.21%
ASSETS TOTALS		\$7,031,619.77	\$5,587,472.12	\$1,444,147.65	25.85%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	409,994.80	(409,994.80)	(100.00)
2020 - Totals		\$0.00	\$409,994.80	(\$409,994.80)	(100.00%)
2023					
2023.000	Retainage Payable	90,168.50	112,588.12	(22,419.62)	(19.91)
2023 - Totals		\$90,168.50	\$112,588.12	(\$22,419.62)	(19.91%)
LIABILITIES TOTALS		\$90,168.50	\$522,582.92	(\$432,414.42)	(82.75%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	1,313,539.46	1,313,539.46	.00	.00
2800.002	Contributed Cap.-State	1,677,910.17	1,677,910.17	.00	.00
2800 - Totals		\$2,991,449.63	\$2,991,449.63	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	1,876,623.36	1,876,623.36	.00	.00
2900 - Totals		\$1,876,623.36	\$1,876,623.36	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	516,106.40	516,106.40	.00	.00
2920 - Totals		\$516,106.40	\$516,106.40	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(1,876,623.90)	(1,876,623.90)	.00	.00
2965 - Totals		(\$1,876,623.90)	(\$1,876,623.90)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$3,507,555.49	\$3,507,555.49	\$0.00	0.00%
Prior Year Fund Equity Adjustment		(1,557,333.71)			
Fund Revenues		(2,445,258.84)			
Fund Expenses		568,696.77			
FUND EQUITY TOTALS		\$6,941,451.27	\$3,507,555.49	\$3,433,895.78	97.90%



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Capital Projects Funds				
	LIABILITIES AND FUND EQUITY TOTALS	\$7,031,619.77	\$4,030,138.41	\$3,001,481.36	74.48%
Fund	700 - Capital Projects-General Totals	\$0.00	\$1,557,333.71	(\$1,557,333.71)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$1,557,333.71	(\$1,557,333.71)	(100.00%)
Fund Category	Governmental Funds Totals	\$0.00	\$1,557,333.71	(\$1,557,333.71)	(100.00%)
	Grand Totals	\$0.00	\$1,557,333.71	(\$1,557,333.71)	(100.00%)



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Governmental Funds							
Fund Type Capital Projects Funds							
Fund 707 - Pacific High Renovation							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	.00	88.91	576.29	(576.29)	+++	1,242.07
3610 - Totals		\$0.00	\$88.91	\$576.29	(\$576.29)	+++	\$1,242.07
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	1,224.00
3612 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,224.00
Department 360 - Uses of Prop & Investment Totals		\$0.00	\$88.91	\$576.29	(\$576.29)	+++	\$2,466.07
Division 300 - Revenue Totals		\$0.00	\$88.91	\$576.29	(\$576.29)	+++	\$2,466.07
REVENUE TOTALS		\$0.00	\$88.91	\$576.29	(\$576.29)	+++	\$2,466.07
Fund 707 - Pacific High Renovation Totals							
REVENUE TOTALS		.00	88.91	576.29	(576.29)	+++	2,466.07
EXPENSE TOTALS		.00	.00	.00	.00	+++	.00
Fund 707 - Pacific High Renovation Net Gain (Loss)		\$0.00	\$88.91	\$576.29	\$576.29	+++	\$2,466.07



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Governmental Funds							
Fund Type Capital Projects Funds							
Fund 708 - Public Infrastructure Sinking Fd							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	.00	809.69	7,904.83	(7,904.83)	+++	30,534.17
	3610 - Totals	\$0.00	\$809.69	\$7,904.83	(\$7,904.83)	+++	\$30,534.17
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	23,003.00
	3612 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$23,003.00
	Department 360 - Uses of Prop & Investment Totals	\$0.00	\$809.69	\$7,904.83	(\$7,904.83)	+++	\$53,537.17
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	.00	.00	.00	.00	+++	679,320.00
	3950 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$679,320.00
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$679,320.00
	Division 300 - Revenue Totals	\$0.00	\$809.69	\$7,904.83	(\$7,904.83)	+++	\$732,857.17
	REVENUE TOTALS	\$0.00	\$809.69	\$7,904.83	(\$7,904.83)	+++	\$732,857.17
EXPENSE							
Division 600 - Operations							
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	340,000.00	.00	340,000.00	.00	100	1,000,000.00
	7200 - Totals	\$340,000.00	\$0.00	\$340,000.00	\$0.00	100%	\$1,000,000.00
	Department 680 - Transfer to Other Funds Totals	\$340,000.00	\$0.00	\$340,000.00	\$0.00	100%	\$1,000,000.00
	Division 600 - Operations Totals	\$340,000.00	\$0.00	\$340,000.00	\$0.00	100%	\$1,000,000.00
	EXPENSE TOTALS	\$340,000.00	\$0.00	\$340,000.00	\$0.00	100%	\$1,000,000.00
Fund 708 - Public Infrastructure Sinking Fd Totals							
	REVENUE TOTALS	.00	809.69	7,904.83	(7,904.83)	+++	732,857.17
	EXPENSE TOTALS	340,000.00	.00	340,000.00	.00	100%	1,000,000.00
Fund 708 - Public Infrastructure Sinking Fd	Net Gain (Loss)	(\$340,000.00)	\$809.69	(\$332,095.17)	\$7,904.83	98%	(\$267,142.83)
Fund Type Capital Projects Funds Totals							
	REVENUE TOTALS	.00	898.60	8,481.12	(8,481.12)	+++	735,323.24
	EXPENSE TOTALS	340,000.00	.00	340,000.00	.00	100%	1,000,000.00
Fund Type Capital Projects Funds	Net Gain (Loss)	(\$340,000.00)	\$898.60	(\$331,518.88)	\$8,481.12	98%	(\$264,676.76)



Income Statement

Through 12/31/19

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 Total Actual
	Fund Category Governmental Funds Totals						
	REVENUE TOTALS	.00	898.60	8,481.12	(8,481.12)	+++	735,323.24
	EXPENSE TOTALS	340,000.00	.00	340,000.00	.00	100%	1,000,000.00
	Fund Category Governmental Funds Net Gain (Loss)	(\$340,000.00)	\$898.60	(\$331,518.88)	\$8,481.12	98%	(\$264,676.76)
	Grand Totals						
	REVENUE TOTALS	.00	898.60	8,481.12	(8,481.12)	+++	735,323.24
	EXPENSE TOTALS	340,000.00	.00	340,000.00	.00	100%	1,000,000.00
	Grand Total Net Gain (Loss)	(\$340,000.00)	\$898.60	(\$331,518.88)	\$8,481.12	98%	(\$264,676.76)



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Governmental Funds					
Fund Type Capital Projects Funds					
Fund 705 - Benchlands					
ASSETS					
1030					
1030.100	Investment-Central Trea.	333,054.43	333,054.43	.00	.00
1030 - Totals		\$333,054.43	\$333,054.43	\$0.00	0.00%
ASSETS TOTALS		\$333,054.43	\$333,054.43	\$0.00	0.00%
FUND EQUITY					
2900					
2900.010	Reserve for Encumbrances	429,799.39	429,799.39	.00	.00
2900 - Totals		\$429,799.39	\$429,799.39	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	333,054.82	333,054.82	.00	.00
2920 - Totals		\$333,054.82	\$333,054.82	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(429,799.78)	(429,799.78)	.00	.00
2965 - Totals		(\$429,799.78)	(\$429,799.78)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$333,054.43	\$333,054.43	\$0.00	0.00%
Prior Year Fund Equity Adjustment		.00			
Fund Revenues		.00			
Fund Expenses		.00			
FUND EQUITY TOTALS		\$333,054.43	\$333,054.43	\$0.00	0.00%
LIABILITIES AND FUND EQUITY TOTALS		\$333,054.43	\$333,054.43	\$0.00	0.00%
Fund 705 - Benchlands Totals		\$0.00	\$0.00	\$0.00	+++



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Governmental Funds					
Fund Type Capital Projects Funds					
Fund 707 - Pacific High Renovation					
ASSETS					
1027					
1027.000	Change in FMV-Investments	395.00	395.00	.00	.00
1027 - Totals		\$395.00	\$395.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	57,299.98	56,723.69	576.29	1.02
1030 - Totals		\$57,299.98	\$56,723.69	\$576.29	1.02%
1590					
1590.000	Construction in Progress	(.02)	(.02)	.00	.00
1590 - Totals		(\$0.02)	(\$0.02)	\$0.00	0.00%
ASSETS TOTALS		\$57,694.96	\$57,118.67	\$576.29	1.01%
FUND EQUITY					
2900					
2900.010	Reserve for Encumbrances	178,160.95	178,160.95	.00	.00
2900 - Totals		\$178,160.95	\$178,160.95	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	54,652.60	54,652.60	.00	.00
2920 - Totals		\$54,652.60	\$54,652.60	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(178,160.95)	(178,160.95)	.00	.00
2965 - Totals		(\$178,160.95)	(\$178,160.95)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$54,652.60	\$54,652.60	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(2,466.07)			
	Fund Revenues	(576.29)			
	Fund Expenses	.00			
FUND EQUITY TOTALS		\$57,694.96	\$54,652.60	\$3,042.36	5.57%
LIABILITIES AND FUND EQUITY TOTALS		\$57,694.96	\$54,652.60	\$3,042.36	5.57%
Fund	707 - Pacific High Renovation Totals	\$0.00	\$2,466.07	(\$2,466.07)	(100.00%)



Balance Sheet

Through 12/31/19


















Detail Listing







Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Capital Projects Funds				
Fund	708 - Public Infrastructure Sinking Fd				
	ASSETS				
1027					
1027.000	Change in FMV-Investments	5,913.00	5,913.00	.00	.00
	1027 - Totals	\$5,913.00	\$5,913.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	521,935.03	854,030.20	(332,095.17)	(38.89)
	1030 - Totals	\$521,935.03	\$854,030.20	(\$332,095.17)	(38.89%)
	ASSETS TOTALS	\$527,848.03	\$859,943.20	(\$332,095.17)	(38.62%)
	FUND EQUITY				
2920					
2920.000	Undesignated/Re. Earnings	1,127,086.03	1,127,086.03	.00	.00
	2920 - Totals	\$1,127,086.03	\$1,127,086.03	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$1,127,086.03	\$1,127,086.03	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	267,142.83			
	Fund Revenues	(7,904.83)			
	Fund Expenses	340,000.00			
	FUND EQUITY TOTALS	\$527,848.03	\$1,127,086.03	(\$599,238.00)	(53.17%)
	LIABILITIES AND FUND EQUITY TOTALS	\$527,848.03	\$1,127,086.03	(\$599,238.00)	(53.17%)
Fund	708 - Public Infrastructure Sinking Fd Totals	\$0.00	(\$267,142.83)	\$267,142.83	100.00%
Fund Type	Capital Projects Funds Totals	\$0.00	(\$264,676.76)	\$264,676.76	100.00%
Fund Category	Governmental Funds Totals	\$0.00	(\$264,676.76)	\$264,676.76	100.00%
	Grand Totals	\$0.00	(\$264,676.76)	\$264,676.76	100.00%

**Electric Fund
Financial Analysis
As Of, And For the First Fiscal Quarter Ending December 31, 2019**

KPI Dashboard

Indicator	Amount	Compared To Last Yr	Compared To Plan	Big Picture
Revenue	8,711,933	 Increased by 3.2% From 2nd Qtr FY2019	 7.4 % Greater Than Planned	 The Electric Fund continues to struggle in generating the cash flow necessary to increase working capital in order to finance capital repairs and improvements
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	817,878	 Outlays for operations were \$799K more under budget than 1 st Qtr FY2019	Under Budget 	n/a
Earnings Before Interest & Depreciation ("EBIDA" = Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	4,672,192	 Increased by 6.9% from last year	 \$1,419K greater than Plan	While planned levels are being exceeded, Plan does not provide for any meaningful increase in cash flow, primarily due to static demand and no fee increases
Net Income (Loss) (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	(1,647,095)	 Net Loss Decreased by 17.1%	 Smaller Loss Than Planned	The net loss is almost unchanged and again shows weakness in cash flow generation
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	(3,010,901)	 Deficit Decreased by \$298K	 Smaller Deficit than Planned	Not setting aside sufficient capital for future asset replacement
Total Working Capital (What total resources are available in the fund)	8,443,363	 Decreased by \$1,195K From Prior Year	 \$1,417K greater than Plan	Decline in total working capital due to capital expenditures outpacing cash flow generation
Working Capital Appropriated For Projects (and Unspent Bond Proceeds) (Of the fund's total resources, how much has been already appropriated for CAPEX)	6,455,436	 Declined by \$3,311K From Last Year	 Met Plan	Working capital appropriated for projects but unspent is declining due to significant capital spending
Undesignated Working Capital (How much of the fund's resources are available?)	1,679,958	 Balance Has increased by \$2,104K	 Exceeded Plan by \$1,153K	Very little available for either capital investment or emergency

Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	184.0	 Less Than Last Year	 Exceeded Plan	Watch trend 
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	36.65	 Greater Than Last Year	 Exceeded Plan	Not unexpected, but watch trend 

Electricity consumption as compared to the prior fiscal quarter increased by about 2,028,250 kWh, a increase of 4.0% compared to 2nd Quarter FY2019 consumption. This slight uptick in electricity consumption caused electricity sales revenue to increase by \$546.5K, or 6.8%. Operating costs decreased by \$15.9K, or 0.2% compared to 2nd Quarter FY2019.

The major, and ongoing, concern that management has is the looming infrastructure needs of the electric utility and our ability to fund them. The utility is expending significant capital in the near term to upgrade and modernize the Marine Street Substation in the ongoing Marine Street N-1 Design project; \$1,435.9K was expended on this project in the 1st and 2nd fiscal quarters. There are also substantial infrastructure needs in the 3-5 year range (one significant one, described below, is the Green Lake Hydroelectric Facility overhaul). As the utility has just 1,680K in undesignated working capital, the fund will be required to take on additional debt to complete those projects. The take-away remains that the condition of the electric system, especially the transmission and distribution grid, is aging and requires substantial ongoing capital investments to maintain it.

Examining cash flow, the essential cash flow of the Electric Fund for the first two fiscal Quarters of FY2020 was \$913.7K before capital spending. Capital spending for the first two fiscal Quarters of FY2020 was \$1,673.1K; hence, all of the cash flow generated in the first half of FY2020 was essentially consumed immediately to fund capital spending. As total working capital continues to grow less than the amount of capital outlays, the risk of having an unforeseen emergency capital expenditure which can't be paid for increases.

Looming in the mid-term future (3 years) is the first phase of a major overhaul of the Green Lake Hydroelectric Facility. The facility has not had a major overhaul since it was built in the 1980s. The ability to meet Sitka's electricity needs without diesel generation depends on the Green Lake facility, and, postponing a major overhaul puts the facility at increased risk of a serious breakdown which impacts electricity generation. Even after re-allocating significant working capital from other need to this project, the Utility is in negotiations to take on additional debt, in the form of low interest Federal government loans, in FY2021 to finance this critical capital expenditure.

The Electric Fund remains in a very weak financial condition due to a combination of an insufficient amount of working capital, and, a large backlog of deferred maintenance due to aging infrastructure. The financial condition may slowly improve over time, but the weak condition places the utility at heightened risk of not having enough working capital to respond to unplanned infrastructure failures.

City and Borough of Sitka
Electric Fund
Financial Statements
For The Twelve-Month Period From July 1, 2019 to June 30, 2020
(Unaudited)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L = 50.0%)	Variance To FY2020 Plan
Income Statement									
Revenue:									
Electricity Sales	4,504,645	4,131,258	-	-	8,635,903	8,089,398	546,505	7,951,095	684,808
Jobbing	32,269	9,433	-	-	41,702	175,860	(134,158)	84,000	(42,298)
Other Operating Revenue	40,536	(6,208)	-	-	34,328	182,486	(148,158)	75,500	(41,172)
Total Revenue:	4,577,450	4,134,483	-	-	8,711,933	8,447,744	264,189	8,110,595	601,338
Cost of Sales:									
Green Lake	139,848	188,092	-	-	327,940	316,747	(11,193)	495,889	167,949
Blue Lake	463,979	519,061	-	-	983,040	991,303	8,263	1,031,523	48,483
Diesels	115,479	150,116	-	-	265,595	247,457	(18,138)	462,063	196,468
Switchyard	12,677	2,821	-	-	15,498	5,346	(10,152)	15,268	(230)
Line Maintenance	-	102,058	-	-	102,058	67,222	(34,836)	91,750	(10,308)
Substation Maintenance	1,667	19,143	-	-	20,810	6,720	(14,090)	9,000	(11,810)
Distribution	495,815	535,406	-	-	1,031,221	1,086,477	55,256	1,057,403	26,182
Metering	85,665	97,244	-	-	182,909	197,872	14,963	202,183	19,274
Jobbing	6,724	40,247	-	-	46,971	72,601	25,630	50,000	3,029
Stores	40,813	40,583	-	-	81,396	99,189	17,793	95,109	13,713
Depreciation	1,962,299	1,962,298	-	-	3,924,597	3,905,565	(19,032)	3,905,560	(19,037)
Total Cost of Sales:	3,324,966	3,657,069	-	-	6,982,035	6,996,499	14,464	7,415,747	433,712
Gross Margin:	1,252,484	477,414	-	-	1,729,898	1,451,245	278,653	694,848	1,035,050
<i>Gross Margin: Operating Revenue</i>	<i>27.36%</i>	<i>11.55%</i>			<i>19.86%</i>	<i>17.18%</i>	<i>2.68%</i>	<i>8.57%</i>	<i>11.29%</i>
Selling and Administrative Expenses	548,857	433,446	-	-	982,303	986,750	4,447	1,347,432	365,129
Earnings Before Interest (EBI):	703,627	43,968	-	-	747,595	464,495	283,100	(652,583)	1,400,178
<i>EBI: Operating Revenue</i>	<i>15.37%</i>	<i>1.06%</i>			<i>8.58%</i>	<i>5.50%</i>	<i>3.08%</i>	<i>-8.05%</i>	<i>16.63%</i>
Non-operating Revenue and Expense:									
Operating Subsidy	-	-	-	-	(2,961,249)	-	-	-	-
Bond Interest Subsidy	143,916	145,996	-	-	289,912	288,937	975	287,010	2,902
Misc./Non-Operating Revenue/(Expense)	-	-	-	-	-	-	-	-	-
Enterprise Fund Interest	119,163	112,762	-	-	231,925	230,397	1,528	175,000	56,925
Bond Fund Interest	5,496	3,105	-	-	8,601	29,246	(20,645)	55,000	(46,399)
Grant Revenue	-	-	-	-	-	16,906	(16,906)	-	-
Transfers in	18,472	17,649	-	-	36,121	-	36,121	-	36,121
Bonded Interest Expense:	(1,409,039)	(1,409,039)	-	-	(2,818,078)	(2,891,732)	73,654	(2,818,078)	(1)
Subordinated Interest expense	(71,936)	(71,235)	-	-	(143,171)	(125,358)	(17,813)	(143,171)	(1)
Total Non-operating Revenue & Expense:	(1,193,928)	(1,200,762)	-	-	(2,394,690)	(2,451,604)	56,914	(2,444,238)	49,548
Net Income:	(490,301)	(1,156,794)	-	-	(1,647,095)	(1,987,109)	340,014	(3,096,821)	1,449,726
<i>Net Income: Operating Revenue</i>	<i>-10.71%</i>	<i>-27.98%</i>			<i>-18.91%</i>	<i>-23.52%</i>	<i>4.62%</i>	<i>-38.18%</i>	
EBIDA (Earnings before interest, depreciation, amortization)	2,665,926	2,006,266			4,672,192	4,370,060	302,132	3,252,977	1,419,215
	58.24%	48.53%			53.63%	51.73%	1.90%	40.11%	13.52%
Key Indicators									
Bond Covenant Ratio (> 1.25 for fiscal year)	1.52	1.16			1.34	2.51	(1)	0.9514	0.39
Total kWh Sold	24,707,600	27,450,250			52,157,850	50,129,600	2,028,250	50,602,320	1,555,530
Revenue per Kwh Sold	0.1823	0.1505			0.1656	0.3251	(0.1596)	0.1571	0.0084
Cost of Sales per Kwh Sold	0.1346	0.1332			0.1339	0.2798	0.1459	0.1465	0.0127

City and Borough of Sitka
Electric Fund
Financial Statements
For The Twelve-Month Period From July 1, 2019 to June 30, 2020
(Unaudited)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L = 50.0%)	Variance To FY2020 Plan
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	1,471,998	805,504	-	-	2,277,502	1,918,456	359,046	808,739	1,468,763
Bonded Debt Principal	565,000	565,000	-	-	1,130,000	1,087,500	(42,500)	1,130,000	-
Subordinated Debt Principal	116,903	116,903	-	-	233,806	234,004	198	181,681	(52,126)
Debt Principal Coverage Surplus/Deficit	790,095	123,601	-	-	913,696	596,952	316,744	(502,942)	1,416,638
Debt Principal Coverage Percentage	216%	118%			167%	145%	22%	62%	105%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	790,095	123,601	-	-	913,696	596,952	316,744	(502,942)	1,416,638
Depreciation	1,962,299	1,962,298	-	-	3,924,597	3,905,565	(19,032)	3,905,560	(19,037)
Cash Accumulated For/(Taken From) Asset Replacement	(1,172,204)	(1,838,697)	-	-	(3,010,901)	(3,308,613)	(297,712)	(4,408,502)	1,397,601
Working Capital/Balance Sheet									
Cash Flow:									
Net Income + Depreciation Less Principal	790,095	123,601	-	-	913,696	596,952	316,744	(502,942)	1,416,638
CapEx, Accruals, and other Balance Sheet Changes	(858,797)	(1,027,294)	-	-	(1,886,091)	(1,759,962)	(126,129)	(1,886,091)	-
Increase in (Decrease in) Working Capital	(68,702)	(903,693)	-	-	(972,395)	(1,163,010)	190,615	(2,389,033)	1,416,638
Plus Beginning Total Working Capital	9,405,758	9,337,056	-	-	9,405,758	10,801,103	(1,395,345)	9,405,758	-
Ending Total Working Capital:	9,337,056	8,433,363	-	-	8,433,363	9,638,093	(1,204,730)	7,016,726	1,416,638
Working Capital Detail:									
Repair Reserve (0.1% of PPE):	297,970	297,970	-	-	297,970				
Working Capital Designated for CapEx									
Capital Projects Fund	7,365,134	6,455,436	-	-	6,455,436				
Unspent Bond Proceeds	980,819	-	-	-	-				
Total Working Capital Designated for CapEx	8,345,953	6,455,436	-	-	6,455,436				
Undesignated Working Capital									
	693,133	1,679,958	-	-	1,679,958				
Total Working Capital:	9,337,056	8,433,363	-	-	8,433,363				
Days on Hand Annual Cash Outlays:									
Total Working Capital (WC)	209.11	179.36	-	-	184.00				
Total WC Less Repair Reserve:	202.44	173.03	-	-	177.49				
Undesignated WC:	15.52	35.73	-	-	36.65				
Working Capital Calculation:									
Current Assets	13,830,104	14,854,216	-	-	14,854,216				
Current Liabilities	(1,268,912)	(2,685,301)	-	-	(2,685,301)				
Next Debt Principal Payment Accrual	(485,774)	(989,583)	-	-	(989,583)				
One Year's Debt Principal	(2,738,362)	(2,745,969)	-	-	(2,745,969)				
Total Working Capital	9,337,056	8,433,363	-	-	8,433,363				

Fund 710 Capital Projects		Investment In			A	Construction	FY2019	Repairs &	Contracted	Interdepartment	Tools & Small	Equipment	Other
Detail	2020	Central	A/R	A/R	In Progress	Supplies	Maintenance	Services	Services	Equipment	Rental	Expenses	Expenses
By Project Number		Treasury	Misc.	State	7/1/2019	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses
63010 - Green Lake FERC Compliance	\$ -	\$ 62,711.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80003 - Feeder Improvements	\$ 200,000.00	\$ 29,652.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,743.74	\$ -	\$ -	\$ -	\$ -	\$ -
80381 - Island Transmission Line Route Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90261 - Island Improvements	\$ 60,000.00	\$ 143,630.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90410 - SCADA	\$ -	\$ 242,703.67	\$ -	\$ -	\$ -	\$ 4,547.77	\$ -	\$ 1,653.50	\$ -	\$ -	\$ -	\$ -	\$ -
90562 - Green Lake Powerplant	\$ -	\$ 120,502.77	\$ -	\$ -	\$ 89,879.82	\$ -	\$ -	\$ 6,448.94	\$ 97.08	\$ -	\$ -	\$ -	\$ -
90610 - Blue Lake FERC Compliance	\$ -	\$ 231,749.34	\$ -	\$ -	\$ 1,758.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90672 - Medveje Transformer	\$ -	\$ 103,507.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90717 -Jarvis Street Improvements	\$ -	\$ 17,192.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90718 -Marine Street Substation	\$ 20,000.00	\$ 14,184.62	\$ -	\$ -	\$ 109,952.36	\$ -	\$ -	\$ 13,918.72	\$ -	\$ -	\$ -	\$ -	\$ -
90777 - Meter Replacement	\$ 95,000.00	\$ 112,010.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90804 - Old Powerhouse Conversion	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90821 - Capital For Fuel Conversions	\$ -	\$ 950,096.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90823 - Marine Street N-1 Design	\$ -	\$ 1,264,358.81	\$ -	\$ -	\$ -	\$ 928,135.76	\$ -	\$ 507,667.19	\$ -	\$ -	\$ -	\$ -	\$ -
90829 - Harbor Meters	\$ 75,000.00	\$ 231,212.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90839 - Green Lake PP 35-Year Overhaul	\$ 985,000.00	\$ 1,040,862.44	\$ -	\$ -	\$ 129,338.01	\$ -	\$ -	\$ 14,799.55	\$ -	\$ -	\$ -	\$ -	\$ -
90840 - Green Lake PP 35-Year Overhaul Inspection	\$ -	\$ 147,159.62	\$ -	\$ -	\$ 144,817.20	\$ 334.27	\$ -	\$ 8,378.91	\$ -	\$ -	\$ -	\$ -	\$ -
90841 - Jarvis Fuel System Repairs	\$ -	\$ 1,115,541.58	\$ -	\$ -	\$ 284,458.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90857 - Raw Water Infrastructure Enhancement	\$ -	\$ 570.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90860 - Cellular Service Enhancement Project	\$ -	\$ (12,977.82)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90868 - 69 kV Thimbleberry Transmission Line Bypass	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90884 - Blue Lake Completion	\$ -	\$ 252,247.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,000.00)	\$ 388.29	\$ -	\$ -	\$ -	\$ -
90869 - Blue Lake Autostart Backup Diesel	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90868 - Thimbleberry Bypass	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 1,455,000.00	\$ 6,476,916.98	\$ -	\$ -	\$ 760,204.56	\$ 933,017.80	\$ -	\$ 739,610.55	\$ 485.37	\$ -	\$ -	\$ -	\$ -

Fund 710 Capital Projects	B	D	E	F					
Detail By Project Number	FY2019	(=B)		(=A+D+E)				12/31/2018	
	Total Expenses	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
63010 - Green Lake FERC Compliance	\$ -	\$ -	\$ -	\$ -	\$ 62,711.19		\$ -	\$ -	\$ 62,711.19
80003 - Feeder Improvements	\$ 191,743.74	\$ -	\$ -	\$ -	\$ 29,652.14	\$ -	\$ -	\$ -	\$ 29,652.14
80381 - Island Transmission Line Route Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90261 - Island Improvements	\$ -	\$ -	\$ -	\$ -	\$ 143,630.41	\$ -	\$ -	\$ -	\$ 143,630.41
90410 - SCADA	\$ 6,201.27	\$ -	\$ -	\$ -	\$ 242,703.67	\$ -	\$ -	\$ -	\$ 242,703.67
90562 - Green Lake Powerplant	\$ 6,546.02	\$ -	\$ -	\$ 89,879.82	\$ 210,382.59	\$ -	\$ -	\$ -	\$ 120,502.77
90610 - Blue Lake FERC Compliance	\$ -	\$ -	\$ -	\$ 1,758.75	\$ 233,508.09	\$ -	\$ -	\$ -	\$ 231,749.34
90672 - Medvejie Transformer	\$ -	\$ -	\$ -	\$ -	\$ 103,507.29	\$ -	\$ -	\$ -	\$ 103,507.29
90717 -Jarvis Street Improvements	\$ -	\$ -	\$ -	\$ -	\$ 17,192.34	\$ -	\$ -	\$ -	\$ 17,192.34
90718 -Marine Street Substation	\$ 13,918.72	\$ -	\$ -	\$ 109,952.36	\$ 124,136.98	\$ -	\$ -	\$ -	\$ 14,184.62
90777 - Meter Replacement	\$ -	\$ -	\$ -	\$ -	\$ 112,010.93	\$ -	\$ -	\$ -	\$ 112,010.93
90804 - Old Powerhouse Conversion	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -	\$ 300,000.00
90821 - Capital For Fuel Conversions	\$ -	\$ -	\$ -	\$ -	\$ 950,096.80	\$ -	\$ -	\$ -	\$ 950,096.80
90823 - Marine Street N-1 Design	\$ 1,435,802.95	\$ -	\$ -	\$ -	\$ 1,264,358.81	\$ -	\$ 21,481.28	\$ 21,481.28	\$ 1,242,877.53
90829 - Harbor Meters	\$ -	\$ -	\$ -	\$ -	\$ 231,212.80	\$ -	\$ -	\$ -	\$ 231,212.80
90839 - Green Lake PP 35-Year Overhaul	\$ 14,799.55	\$ -	\$ -	\$ 129,338.01	\$ 1,170,200.45	\$ -	\$ -	\$ -	\$ 1,040,862.44
90840 - Green Lake PP 35-Year Overhaul Inspection	\$ 8,713.18	\$ -	\$ -	\$ 144,817.20	\$ 291,976.82	\$ -	\$ -	\$ -	\$ 147,159.62
90841 - Jarvis Fuel System Repairs	\$ -	\$ -	\$ -	\$ 284,458.42	\$ 1,400,000.00	\$ -	\$ -	\$ -	\$ 1,115,541.58
90857 - Raw Water Infrastructure Enhancement	\$ -	\$ -	\$ -	\$ -	\$ 570.09	\$ -	\$ -	\$ -	\$ 570.09
90860 - Cellular Service Enhancement Project	\$ -	\$ -	\$ -	\$ -	\$ (12,977.82)	\$ -	\$ -	\$ -	\$ (12,977.82)
90868 - 69 kV Thimbleberry Transmission Line Bypass	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
90884 - Blue Lake Completion	\$ (4,611.71)	\$ -	\$ -	\$ -	\$ 252,247.96	\$ -	\$ -	\$ -	\$ 252,247.96
90869 - Blue Lake Autostart Backup Diesel	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ 70,000.00
90868 - Thimbleberry Bypass	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 1,673,113.72	\$ -	\$ -	\$ 760,204.56	\$ 7,237,121.54	\$ -	\$ 21,481.28	\$ 21,481.28	\$ 6,455,435.70



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	.00	.00	.00	.00	+++	374,385.66
3101.017	PERS Relief	108,619.00	81,222.00	81,222.00	27,397.00	75	61,866.57
3101 - Totals		\$108,619.00	\$81,222.00	\$81,222.00	\$27,397.00	75%	\$436,252.23
Department 310 - State Revenue Totals		\$108,619.00	\$81,222.00	\$81,222.00	\$27,397.00	75%	\$436,252.23
Department 315 - Federal Revenue							
3151							
3151.005	Federal Interest Subsidy	575,663.00	48,344.44	289,912.42	285,750.58	50	578,078.21
3151 - Totals		\$575,663.00	\$48,344.44	\$289,912.42	\$285,750.58	50%	\$578,078.21
Department 315 - Federal Revenue Totals		\$575,663.00	\$48,344.44	\$289,912.42	\$285,750.58	50%	\$578,078.21
Department 340 - Operating Revenue							
3401							
3401.000	Electricity-Residential	5,885,046.00	535,983.93	3,123,443.83	2,761,602.17	53	6,741,928.10
3401 - Totals		\$5,885,046.00	\$535,983.93	\$3,123,443.83	\$2,761,602.17	53%	\$6,741,928.10
3402							
3402.000	Electricity-Commercial	6,676,498.00	416,642.36	3,409,360.09	3,267,137.91	51	5,953,574.87
3402 - Totals		\$6,676,498.00	\$416,642.36	\$3,409,360.09	\$3,267,137.91	51%	\$5,953,574.87
3403							
3403.000	Electricity-Harbor	436,268.00	46,110.02	233,603.22	202,664.78	54	519,587.60
3403 - Totals		\$436,268.00	\$46,110.02	\$233,603.22	\$202,664.78	54%	\$519,587.60
3404							
3404.000	Electricity-Public Auth	3,267,990.00	289,438.90	1,623,176.81	1,644,813.19	50	3,290,353.32
3404 - Totals		\$3,267,990.00	\$289,438.90	\$1,623,176.81	\$1,644,813.19	50%	\$3,290,353.32
3406							
3406.000	Interruptable Demand	260,545.00	44,682.05	147,900.40	112,644.60	57	291,948.24
3406 - Totals		\$260,545.00	\$44,682.05	\$147,900.40	\$112,644.60	57%	\$291,948.24
3407							
3407.000	Yard/Street Lights	138,324.00	11,527.37	69,164.22	69,159.78	50	138,329.44
3407 - Totals		\$138,324.00	\$11,527.37	\$69,164.22	\$69,159.78	50%	\$138,329.44
3408							
3408.000	Electric-Other	21,782.00	.00	29,255.28	(7,473.28)	134	40,972.47
3408 - Totals		\$21,782.00	\$0.00	\$29,255.28	(\$7,473.28)	134%	\$40,972.47



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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 200 - Electric Fund							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3491							
3491.000	Jobbing-Labor	80,000.00	4,177.56	23,633.80	56,366.20	30	69,225.79
3491 - Totals		\$80,000.00	\$4,177.56	\$23,633.80	\$56,366.20	30%	\$69,225.79
3492							
3492.000	Jobbing-Materials/Parts	80,000.00	422.18	14,764.86	65,235.14	18	172,226.40
3492 - Totals		\$80,000.00	\$422.18	\$14,764.86	\$65,235.14	18%	\$172,226.40
3493							
3493.000	Jobbing-Equipment	8,000.00	34.00	3,303.00	4,697.00	41	8,183.08
3493 - Totals		\$8,000.00	\$34.00	\$3,303.00	\$4,697.00	41%	\$8,183.08
3494							
3494.000	Jobbing-Outside Contracts	.00	.00	.00	.00	+++	24,790.00
3494 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$24,790.00
Department 340 - Operating Revenue Totals		\$16,854,453.00	\$1,349,018.37	\$8,677,605.51	\$8,176,847.49	51%	\$17,251,119.31
Department 350 - Non-Operating Revenue							
3501							
3501.001	Connection Fees	67,000.00	.00	.00	67,000.00	0	.00
3501.002	Pole Contacts	82,000.00	(18,436.13)	8,811.74	73,188.26	11	81,743.60
3501.003	Other Revenue	.00	3,314.00	25,516.50	(25,516.50)	+++	51,818.50
3501 - Totals		\$149,000.00	(\$15,122.13)	\$34,328.24	\$114,671.76	23%	\$133,562.10
Department 350 - Non-Operating Revenue Totals		\$149,000.00	(\$15,122.13)	\$34,328.24	\$114,671.76	23%	\$133,562.10
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	350,000.00	48,690.96	231,925.07	118,074.93	66	481,920.07
3610 - Totals		\$350,000.00	\$48,690.96	\$231,925.07	\$118,074.93	66%	\$481,920.07
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	584,790.52
3612 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$584,790.52
Department 360 - Uses of Prop & Investment Totals		\$350,000.00	\$48,690.96	\$231,925.07	\$118,074.93	66%	\$1,066,710.59



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	24,715.97
3807 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$24,715.97
3820							
3820.000	Bad Debt Collected	2,000.00	1,126.60	1,126.60	873.40	56	4,388.03
3820 - Totals		\$2,000.00	\$1,126.60	\$1,126.60	\$873.40	56%	\$4,388.03
Department 380 - Miscellaneous Totals		\$2,000.00	\$1,126.60	\$1,126.60	\$873.40	56%	\$29,104.00
Department 390 - Cash Basis Receipts							
3950							
3950.000	Interfund Transfers In	161,543.00	983,923.54	983,923.54	(822,380.54)	609	3,367,840.51
3950.193	Transfer In Utility Subsidization	.00	5,771.71	36,121.14	(36,121.14)	+++	39,427.86
3950 - Totals		\$161,543.00	\$989,695.25	\$1,020,044.68	(\$858,501.68)	631%	\$3,407,268.37
Department 390 - Cash Basis Receipts Totals		\$161,543.00	\$989,695.25	\$1,020,044.68	(\$858,501.68)	631%	\$3,407,268.37
Division 300 - Revenue Totals		\$18,201,278.00	\$2,502,975.49	\$10,336,164.52	\$7,865,113.48	57%	\$22,902,094.81
REVENUE TOTALS		\$18,201,278.00	\$2,502,975.49	\$10,336,164.52	\$7,865,113.48	57%	\$22,902,094.81
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	212,492.48	2,595.84	52,607.04	159,885.44	25	182,484.48
5110.002	Holidays	.00	199.68	3,138.16	(3,138.16)	+++	7,319.00
5110.003	Sick Leave	.00	1,198.08	2,980.15	(2,980.15)	+++	1,227.05
5110.004	Overtime	200,000.00	.00	.00	200,000.00	0	.00
5110.010	Temp Wages	117,816.00	6,450.00	17,761.00	100,055.00	15	2,726.75
5110 - Totals		\$530,308.48	\$10,443.60	\$76,486.35	\$453,822.13	14%	\$193,757.28
5120							
5120.001	Annual Leave	7,733.00	.00	42,505.44	(34,772.44)	550	63,792.18
5120.002	SBS	26,644.41	640.19	5,278.78	21,365.63	20	11,482.31
5120.003	Medicare	7,801.49	151.44	1,729.15	6,072.34	22	3,123.26
5120.004	PERS	190,747.40	6,984.60	19,313.04	171,434.36	10	(485,290.62)
5120.005	Health Insurance	27,888.12	1,818.01	10,060.85	17,827.27	36	29,969.31
5120.006	Life Insurance	22.20	1.18	8.42	13.78	38	22.20



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5120.007	Workmen's Compensation	21,264.96	48.05	625.01	20,639.95	3	1,135.94
5120 - Totals		\$282,101.58	\$9,643.47	\$79,520.69	\$202,580.89	28%	(\$375,765.42)
5201							
5201.000	Training and Travel	30,150.00	488.32	23,854.72	6,295.28	79	15,153.28
5201 - Totals		\$30,150.00	\$488.32	\$23,854.72	\$6,295.28	79%	\$15,153.28
5202							
5202.000	Uniforms	2,200.00	.00	133.72	2,066.28	6	.00
5202 - Totals		\$2,200.00	\$0.00	\$133.72	\$2,066.28	6%	\$0.00
5203							
5203.001	Electric	18,000.00	281.86	9,201.73	8,798.27	51	18,658.02
5203.005	Heating Fuel	12,000.00	1,011.14	3,896.40	8,103.60	32	9,600.34
5203 - Totals		\$30,000.00	\$1,293.00	\$13,098.13	\$16,901.87	44%	\$28,258.36
5204							
5204.000	Telephone	19,000.00	3,047.47	8,995.28	10,004.72	47	21,183.29
5204.001	Cell Phone Stipend	300.00	.00	65.00	235.00	22	300.00
5204 - Totals		\$19,300.00	\$3,047.47	\$9,060.28	\$10,239.72	47%	\$21,483.29
5205							
5205.000	Insurance	150,524.00	14,739.43	88,436.58	62,087.42	59	143,013.83
5205 - Totals		\$150,524.00	\$14,739.43	\$88,436.58	\$62,087.42	59%	\$143,013.83
5206							
5206.000	Supplies	8,000.00	417.03	4,091.49	3,908.51	51	9,990.57
5206 - Totals		\$8,000.00	\$417.03	\$4,091.49	\$3,908.51	51%	\$9,990.57
5207							
5207.000	Repairs & Maintenance	2,000.00	164.68	807.79	1,192.21	40	1,474.43
5207 - Totals		\$2,000.00	\$164.68	\$807.79	\$1,192.21	40%	\$1,474.43
5208							
5208.000	Bldg Repair & Maint	20,000.00	2,907.77	7,974.47	12,025.53	40	21,568.46
5208 - Totals		\$20,000.00	\$2,907.77	\$7,974.47	\$12,025.53	40%	\$21,568.46
5211							
5211.000	Data Processing Fees	144,835.00	12,069.58	72,417.48	72,417.52	50	143,976.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	26,664.00
5211 - Totals		\$144,835.00	\$12,069.58	\$72,417.48	\$72,417.52	50%	\$170,640.96



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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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5212							
5212.000	Contracted/Purchased Serv	176,360.00	13,585.57	49,644.31	126,715.69	28	90,699.05
5212 - Totals		\$176,360.00	\$13,585.57	\$49,644.31	\$126,715.69	28%	\$90,699.05
5214							
5214.000	Interdepartment Services	865,541.00	72,543.59	434,712.32	430,828.68	50	988,494.57
5214 - Totals		\$865,541.00	\$72,543.59	\$434,712.32	\$430,828.68	50%	\$988,494.57
5221							
5221.000	Transportation/Vehicles	.00	.00	195.00	(195.00)	+++	969.84
5221 - Totals		\$0.00	\$0.00	\$195.00	(\$195.00)	+++	\$969.84
5222							
5222.000	Postage	3,000.00	586.65	2,456.09	543.91	82	7,270.66
5222 - Totals		\$3,000.00	\$586.65	\$2,456.09	\$543.91	82%	\$7,270.66
5223							
5223.000	Tools & Small Equipment	5,000.00	506.25	2,091.81	2,908.19	42	790.79
5223 - Totals		\$5,000.00	\$506.25	\$2,091.81	\$2,908.19	42%	\$790.79
5224							
5224.000	Dues & Publications	19,000.00	782.00	9,109.24	9,890.76	48	14,662.44
5224 - Totals		\$19,000.00	\$782.00	\$9,109.24	\$9,890.76	48%	\$14,662.44
5226							
5226.000	Advertising	3,000.00	165.00	2,445.60	554.40	82	4,693.21
5226 - Totals		\$3,000.00	\$165.00	\$2,445.60	\$554.40	82%	\$4,693.21
5227							
5227.003	Rent-Other	.00	1,015.50	9,139.50	(9,139.50)	+++	.00
5227 - Totals		\$0.00	\$1,015.50	\$9,139.50	(\$9,139.50)	+++	\$0.00
5230							
5230.000	Bad Debts	40,000.00	.00	.00	40,000.00	0	14,156.05
5230 - Totals		\$40,000.00	\$0.00	\$0.00	\$40,000.00	0%	\$14,156.05
5231							
5231.000	Credit Card Expense	200,000.00	7,248.92	65,533.73	134,466.27	33	153,755.50
5231 - Totals		\$200,000.00	\$7,248.92	\$65,533.73	\$134,466.27	33%	\$153,755.50
5290							
5290.000	Other Expenses	2,000.00	.00	1,078.92	921.08	54	6,911.63
5290 - Totals		\$2,000.00	\$0.00	\$1,078.92	\$921.08	54%	\$6,911.63



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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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5291							
5291.000	Utility Subsidization	161,543.00	5,771.71	36,121.14	125,421.86	22	39,427.86
5291 - Totals		\$161,543.00	\$5,771.71	\$36,121.14	\$125,421.86	22%	\$39,427.86
5400							
5400.000	OPEB Expense	.00	.00	.00	.00	+++	(50,441.00)
5400 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$50,441.00)
Department 601 - Administration Totals		\$2,694,863.06	\$157,419.54	\$988,409.36	\$1,706,453.70	37%	\$1,500,965.64
Department 602 - Stores							
5110							
5110.001	Regular Salaries/Wages	91,920.80	6,650.00	36,804.60	55,116.20	40	78,160.85
5110.002	Holidays	.00	350.00	1,739.60	(1,739.60)	+++	4,245.00
5110.003	Sick Leave	.00	.00	.00	.00	+++	84.90
5110.004	Overtime	.00	700.04	4,045.58	(4,045.58)	+++	10,846.42
5110.010	Temp Wages	2,464.00	.00	.00	2,464.00	0	.00
5110 - Totals		\$94,384.80	\$7,700.04	\$42,589.78	\$51,795.02	45%	\$93,337.17
5120							
5120.001	Annual Leave	3,490.00	.00	3,479.20	10.80	100	6,155.25
5120.002	SBS	5,999.51	472.01	2,824.02	3,175.49	47	6,098.88
5120.003	Medicare	1,419.14	111.65	667.99	751.15	47	1,442.64
5120.004	PERS	20,222.56	4,592.00	13,033.15	7,189.41	64	27,785.12
5120.005	Health Insurance	26,044.56	1,818.01	9,876.50	16,168.06	38	30,693.94
5120.006	Life Insurance	14.16	1.18	7.08	7.08	50	14.16
5120.007	Workmen's Compensation	5,993.45	434.29	2,598.31	3,395.14	43	6,317.76
5120 - Totals		\$63,183.38	\$7,429.14	\$32,486.25	\$30,697.13	51%	\$78,507.75
5201							
5201.000	Training and Travel	1,800.00	.00	.00	1,800.00	0	.00
5201 - Totals		\$1,800.00	\$0.00	\$0.00	\$1,800.00	0%	\$0.00
5202							
5202.000	Uniforms	350.00	.00	.00	350.00	0	.00
5202 - Totals		\$350.00	\$0.00	\$0.00	\$350.00	0%	\$0.00
5206							
5206.000	Supplies	20,000.00	2,016.79	5,692.78	14,307.22	28	20,691.31
5206 - Totals		\$20,000.00	\$2,016.79	\$5,692.78	\$14,307.22	28%	\$20,691.31



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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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 602 - Stores							
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	.00
5207 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	9,000.00	.00	3,525.17	5,474.83	39	8,990.14
5223 - Totals		\$9,000.00	\$0.00	\$3,525.17	\$5,474.83	39%	\$8,990.14
5224							
5224.000	Dues & Publications	500.00	.00	.00	500.00	0	572.99
5224 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$572.99
Department 602 - Stores Totals		\$190,218.18	\$17,145.97	\$84,293.98	\$105,924.20	44%	\$202,099.36
Department 603 - Operations & Maintenance							
Sub-Department 850 - Green Lake							
5110							
5110.001	Regular Salaries/Wages	204,292.08	9,304.95	38,414.91	165,877.17	19	121,351.12
5110.002	Holidays	.00	775.52	4,826.20	(4,826.20)	+++	9,434.00
5110.003	Sick Leave	.00	533.17	2,190.62	(2,190.62)	+++	6,981.17
5110.004	Overtime	.00	72.71	1,659.47	(1,659.47)	+++	14,997.07
5110.010	Temp Wages	3,758.00	.00	.00	3,758.00	0	2,604.80
5110 - Totals		\$208,050.08	\$10,686.35	\$47,091.20	\$160,958.88	23%	\$155,368.16
5120							
5120.001	Annual Leave	7,755.00	1,647.98	8,685.42	(930.42)	112	15,283.08
5120.002	SBS	13,228.70	756.10	3,419.12	9,809.58	26	10,462.89
5120.003	Medicare	3,129.06	178.86	808.75	2,320.31	26	2,474.91
5120.004	PERS	44,944.42	6,130.55	15,687.86	29,256.56	35	46,896.73
5120.005	Health Insurance	27,281.04	4,229.65	11,143.91	16,137.13	41	34,164.29
5120.006	Life Insurance	22.20	1.94	6.83	15.37	31	18.23
5120.007	Workmen's Compensation	13,210.70	695.66	3,145.81	10,064.89	24	10,873.91
5120 - Totals		\$109,571.12	\$13,640.74	\$42,897.70	\$66,673.42	39%	\$120,174.04
5201							
5201.000	Training and Travel	3,000.00	.00	.00	3,000.00	0	1,810.38
5201 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$1,810.38



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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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 850 - Green Lake							
5203							
5203.001	Electric	.00	.00	.00	.00	+++	35.10
5203.005	Heating Fuel	500.00	.00	.00	500.00	0	.00
5203 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$35.10
5205							
5205.000	Insurance	281,783.00	24,612.08	147,672.48	134,110.52	52	273,575.50
5205 - Totals		\$281,783.00	\$24,612.08	\$147,672.48	\$134,110.52	52%	\$273,575.50
5206							
5206.000	Supplies	8,000.00	.00	1,850.83	6,149.17	23	10,039.76
5206 - Totals		\$8,000.00	\$0.00	\$1,850.83	\$6,149.17	23%	\$10,039.76
5207							
5207.000	Repairs & Maintenance	72,176.00	1,374.67	60,354.57	11,821.43	84	39,776.27
5207 - Totals		\$72,176.00	\$1,374.67	\$60,354.57	\$11,821.43	84%	\$39,776.27
5212							
5212.000	Contracted/Purchased Serv	207,196.64	1,749.05	13,569.33	193,627.31	7	190,679.39
5212 - Totals		\$207,196.64	\$1,749.05	\$13,569.33	\$193,627.31	7%	\$190,679.39
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	70.19
5221 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$70.19
5223							
5223.000	Tools & Small Equipment	13,500.00	.00	2,170.43	11,329.57	16	6,237.18
5223 - Totals		\$13,500.00	\$0.00	\$2,170.43	\$11,329.57	16%	\$6,237.18
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	388.35
5226 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$388.35
5227							
5227.002	Rent-Equipment	7,000.00	.00	.00	7,000.00	0	1,723.00
5227 - Totals		\$7,000.00	\$0.00	\$0.00	\$7,000.00	0%	\$1,723.00
5290							
5290.000	Other Expenses	81,000.00	.00	15,750.85	65,249.15	19	29,627.61
5290 - Totals		\$81,000.00	\$0.00	\$15,750.85	\$65,249.15	19%	\$29,627.61
Sub-Department 850 - Green Lake Totals		\$991,776.84	\$52,062.89	\$331,357.39	\$660,419.45	33%	\$829,504.93



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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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 851 - Blue Lake							
5110							
5110.001	Regular Salaries/Wages	721,519.08	46,821.66	287,149.76	434,369.32	40	596,715.86
5110.002	Holidays	.00	2,378.88	15,448.28	(15,448.28)	+++	31,644.93
5110.003	Sick Leave	.00	7,156.69	15,904.81	(15,904.81)	+++	27,834.37
5110.004	Overtime	.00	1,859.31	23,346.65	(23,346.65)	+++	45,769.29
5110.010	Temp Wages	12,808.00	11,925.24	90,954.18	(78,146.18)	710	224,368.85
5110 - Totals		\$734,327.08	\$70,141.78	\$432,803.68	\$301,523.40	59%	\$926,333.30
5120							
5120.001	Annual Leave	27,150.00	4,638.29	46,283.49	(19,133.49)	170	67,440.53
5120.002	SBS	46,502.84	4,586.77	29,384.56	17,118.28	63	60,947.84
5120.003	Medicare	11,049.08	1,084.96	6,950.68	4,098.40	63	14,416.74
5120.004	PERS	158,734.53	37,689.76	105,850.21	52,884.32	67	210,897.90
5120.005	Health Insurance	133,910.52	13,803.82	76,394.18	57,516.34	57	152,542.47
5120.006	Life Insurance	93.00	7.62	47.81	45.19	51	89.68
5120.007	Workmen's Compensation	38,966.44	3,698.99	23,908.93	15,057.51	61	55,600.90
5120 - Totals		\$416,406.41	\$65,510.21	\$288,819.86	\$127,586.55	69%	\$561,936.06
5201							
5201.000	Training and Travel	3,300.00	.00	.00	3,300.00	0	1,496.10
5201 - Totals		\$3,300.00	\$0.00	\$0.00	\$3,300.00	0%	\$1,496.10
5202							
5202.000	Uniforms	5,000.00	.00	.00	5,000.00	0	126.15
5202 - Totals		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$126.15
5203							
5203.001	Electric	4,000.00	106.05	1,996.95	2,003.05	50	4,110.38
5203.005	Heating Fuel	600.00	.00	.00	600.00	0	.00
5203 - Totals		\$4,600.00	\$106.05	\$1,996.95	\$2,603.05	43%	\$4,110.38
5204							
5204.000	Telephone	9,360.00	451.30	2,299.11	7,060.89	25	9,724.05
5204 - Totals		\$9,360.00	\$451.30	\$2,299.11	\$7,060.89	25%	\$9,724.05
5205							
5205.000	Insurance	269,216.00	23,516.58	141,099.48	128,116.52	52	261,374.50
5205 - Totals		\$269,216.00	\$23,516.58	\$141,099.48	\$128,116.52	52%	\$261,374.50



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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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 851 - Blue Lake							
5206							
5206.000	Supplies	24,620.00	604.05	5,135.48	19,484.52	21	18,885.42
	5206 - Totals	\$24,620.00	\$604.05	\$5,135.48	\$19,484.52	21%	\$18,885.42
5207							
5207.000	Repairs & Maintenance	50,500.00	5,733.66	19,591.12	30,908.88	39	41,349.92
	5207 - Totals	\$50,500.00	\$5,733.66	\$19,591.12	\$30,908.88	39%	\$41,349.92
5212							
5212.000	Contracted/Purchased Serv	218,865.00	39,432.16	81,425.78	137,439.22	37	99,302.44
	5212 - Totals	\$218,865.00	\$39,432.16	\$81,425.78	\$137,439.22	37%	\$99,302.44
5221							
5221.000	Transportation/Vehicles	540.00	45.00	270.00	270.00	50	540.00
	5221 - Totals	\$540.00	\$45.00	\$270.00	\$270.00	50%	\$540.00
5223							
5223.000	Tools & Small Equipment	15,535.95	393.62	3,581.24	11,954.71	23	4,342.48
	5223 - Totals	\$15,535.95	\$393.62	\$3,581.24	\$11,954.71	23%	\$4,342.48
5224							
5224.000	Dues & Publications	500.00	.00	.00	500.00	0	.00
	5224 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5227							
5227.003	Rent-Other	.00	.00	.00	.00	+++	3,046.50
	5227 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$3,046.50
5290							
5290.000	Other Expenses	310,276.00	.00	29,978.72	280,297.28	10	167,205.30
	5290 - Totals	\$310,276.00	\$0.00	\$29,978.72	\$280,297.28	10%	\$167,205.30
	Sub-Department 851 - Blue Lake Totals	\$2,063,046.44	\$205,934.41	\$1,007,001.42	\$1,056,045.02	49%	\$2,099,772.60
	Sub-Department 852 - Diesel Plant						
5110							
5110.001	Regular Salaries/Wages	192,081.52	12,402.20	91,344.67	100,736.85	48	215,203.26
5110.002	Holidays	.00	821.70	4,356.40	(4,356.40)	+++	8,870.00
5110.003	Sick Leave	.00	1,186.90	1,552.10	(1,552.10)	+++	3,370.60
5110.004	Overtime	.00	614.61	3,987.94	(3,987.94)	+++	13,261.04



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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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 852 - Diesel Plant							
5110.010	Temp Wages	17,005.00	.00	.00	17,005.00	0	.00
5110 - Totals		\$209,086.52	\$15,025.41	\$101,241.11	\$107,845.41	48%	\$240,704.90
5120							
5120.001	Annual Leave	7,203.00	.00	10,301.60	(3,098.60)	143	12,551.05
5120.002	SBS	13,258.30	921.05	6,837.57	6,420.73	52	15,526.13
5120.003	Medicare	3,136.14	217.87	1,617.33	1,518.81	52	3,672.54
5120.004	PERS	42,258.04	10,607.60	31,841.43	10,416.61	75	70,773.94
5120.005	Health Insurance	35,752.56	2,631.74	16,743.57	19,008.99	47	47,382.28
5120.006	Life Insurance	16.08	1.38	10.80	5.28	67	22.64
5120.007	Workmen's Compensation	13,276.73	847.43	6,290.95	6,985.78	47	16,083.25
5120 - Totals		\$114,900.85	\$15,227.07	\$73,643.25	\$41,257.60	64%	\$166,011.83
5201							
5201.000	Training and Travel	1,800.00	.00	796.89	1,003.11	44	1,528.85
5201 - Totals		\$1,800.00	\$0.00	\$796.89	\$1,003.11	44%	\$1,528.85
5203							
5203.001	Electric	4,200.00	.00	2,252.54	1,947.46	54	5,010.19
5203.005	Heating Fuel	220,000.00	.00	.00	220,000.00	0	79,855.44
5203 - Totals		\$224,200.00	\$0.00	\$2,252.54	\$221,947.46	1%	\$84,865.63
5206							
5206.000	Supplies	33,164.50	1,491.32	21,641.02	11,523.48	65	20,118.46
5206 - Totals		\$33,164.50	\$1,491.32	\$21,641.02	\$11,523.48	65%	\$20,118.46
5207							
5207.000	Repairs & Maintenance	138,623.80	40.15	13,993.53	124,630.27	10	50,578.98
5207 - Totals		\$138,623.80	\$40.15	\$13,993.53	\$124,630.27	10%	\$50,578.98
5212							
5212.000	Contracted/Purchased Serv	170,649.59	21,662.35	43,371.40	127,278.19	25	87,121.53
5212 - Totals		\$170,649.59	\$21,662.35	\$43,371.40	\$127,278.19	25%	\$87,121.53
5223							
5223.000	Tools & Small Equipment	18,500.00	2,237.81	11,821.17	6,678.83	64	12,603.87
5223 - Totals		\$18,500.00	\$2,237.81	\$11,821.17	\$6,678.83	64%	\$12,603.87



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 852 - Diesel Plant							
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	90.00
	5227 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$90.00
5290							
5290.000	Other Expenses	13,200.00	.00	4,135.60	9,064.40	31	5,893.62
	5290 - Totals	\$13,200.00	\$0.00	\$4,135.60	\$9,064.40	31%	\$5,893.62
	Sub-Department 852 - Diesel Plant Totals	\$924,125.26	\$55,684.11	\$272,896.51	\$651,228.75	30%	\$669,517.67
	Sub-Department 853 - Switchyard						
5110							
5110.001	Regular Salaries/Wages	.00	.00	1,323.56	(1,323.56)	+++	2,311.33
5110.004	Overtime	.00	.00	.00	.00	+++	306.61
	5110 - Totals	\$0.00	\$0.00	\$1,323.56	(\$1,323.56)	+++	\$2,617.94
5120							
5120.002	SBS	.00	.00	81.15	(81.15)	+++	160.45
5120.003	Medicare	.00	.00	19.20	(19.20)	+++	37.98
5120.004	PERS	.00	118.00	409.18	(409.18)	+++	733.15
5120.005	Health Insurance	.00	.00	22.07	(22.07)	+++	296.81
5120.006	Life Insurance	.00	.00	.08	(.08)	+++	.18
5120.007	Workmen's Compensation	.00	.00	74.66	(74.66)	+++	166.27
	5120 - Totals	\$0.00	\$118.00	\$606.34	(\$606.34)	+++	\$1,394.84
5206							
5206.000	Supplies	17,035.80	.00	13,686.17	3,349.63	80	74.45
	5206 - Totals	\$17,035.80	\$0.00	\$13,686.17	\$3,349.63	80%	\$74.45
5207							
5207.000	Repairs & Maintenance	8,000.00	.00	.00	8,000.00	0	4,887.42
	5207 - Totals	\$8,000.00	\$0.00	\$0.00	\$8,000.00	0%	\$4,887.42
5212							
5212.000	Contracted/Purchased Serv	5,000.00	.00	.00	5,000.00	0	.00
	5212 - Totals	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$0.00



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 853 - Switchyard							
5223							
5223.000	Tools & Small Equipment	500.00	.00	.00	500.00	0	.00
	5223 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
	Sub-Department 853 - Switchyard Totals	\$30,535.80	\$118.00	\$15,616.07	\$14,919.73	51%	\$8,974.65
	Department 603 - Operations & Maintenance Totals	\$4,009,484.34	\$313,799.41	\$1,626,871.39	\$2,382,612.95	41%	\$3,607,769.85
Department 604 - Transmission							
Sub-Department 860 - Line Maintenance							
5201							
5201.000	Training and Travel	.00	.00	.00	.00	+++	19.88
	5201 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$19.88
5206							
5206.000	Supplies	9,000.00	.00	.00	9,000.00	0	1,450.32
	5206 - Totals	\$9,000.00	\$0.00	\$0.00	\$9,000.00	0%	\$1,450.32
5207							
5207.000	Repairs & Maintenance	26,000.00	.00	17,707.73	8,292.27	68	12,720.90
	5207 - Totals	\$26,000.00	\$0.00	\$17,707.73	\$8,292.27	68%	\$12,720.90
5212							
5212.000	Contracted/Purchased Serv	144,000.00	48,988.00	84,350.00	59,650.00	59	200,611.80
	5212 - Totals	\$144,000.00	\$48,988.00	\$84,350.00	\$59,650.00	59%	\$200,611.80
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	60.91
	5221 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$60.91
5223							
5223.000	Tools & Small Equipment	4,500.00	.00	.00	4,500.00	0	300.32
	5223 - Totals	\$4,500.00	\$0.00	\$0.00	\$4,500.00	0%	\$300.32
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	85.50
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$85.50
	Sub-Department 860 - Line Maintenance Totals	\$183,500.00	\$48,988.00	\$102,057.73	\$81,442.27	56%	\$215,249.63



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 604 - Transmission							
Sub-Department 861 - Substation Maintenance							
5110							
5110.001	Regular Salaries/Wages	.00	.00	1,245.92	(1,245.92)	+++	2,601.43
5110.004	Overtime	.00	.00	896.70	(896.70)	+++	660.38
5110 - Totals		\$0.00	\$0.00	\$2,142.62	(\$2,142.62)	+++	\$3,261.81
5120							
5120.002	SBS	.00	.00	131.35	(131.35)	+++	199.95
5120.003	Medicare	.00	.00	31.07	(31.07)	+++	47.26
5120.004	PERS	.00	20.00	491.36	(491.36)	+++	913.44
5120.005	Health Insurance	.00	.00	66.19	(66.19)	+++	383.26
5120.006	Life Insurance	.00	.00	.12	(.12)	+++	.24
5120.007	Workmen's Compensation	.00	.00	120.86	(120.86)	+++	207.11
5120 - Totals		\$0.00	\$20.00	\$840.95	(\$840.95)	+++	\$1,751.26
5206							
5206.000	Supplies	2,000.00	.00	5,115.69	(3,115.69)	256	1,975.18
5206 - Totals		\$2,000.00	\$0.00	\$5,115.69	(\$3,115.69)	256%	\$1,975.18
5207							
5207.000	Repairs & Maintenance	6,000.00	.00	3,872.50	2,127.50	65	3,044.00
5207 - Totals		\$6,000.00	\$0.00	\$3,872.50	\$2,127.50	65%	\$3,044.00
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	8,819.75	1,180.25	88	.00
5212 - Totals		\$10,000.00	\$0.00	\$8,819.75	\$1,180.25	88%	\$0.00
5290							
5290.000	Other Expenses	.00	.00	38.00	(38.00)	+++	.00
5290 - Totals		\$0.00	\$0.00	\$38.00	(\$38.00)	+++	\$0.00
Sub-Department 861 - Substation Maintenance Totals		\$18,000.00	\$20.00	\$20,829.51	(\$2,829.51)	116%	\$10,032.25
Department 604 - Transmission Totals		\$201,500.00	\$49,008.00	\$122,887.24	\$78,612.76	61%	\$225,281.88
Department 605 - Distribution							
5110							
5110.001	Regular Salaries/Wages	883,483.80	53,948.60	338,468.16	545,015.64	38	746,576.63
5110.002	Holidays	.00	4,050.24	22,966.21	(22,966.21)	+++	38,370.32
5110.003	Sick Leave	.00	3,406.08	30,313.70	(30,313.70)	+++	36,973.36
5110.004	Overtime	.00	9,851.51	55,725.02	(55,725.02)	+++	175,778.42



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5110.010	Temp Wages	21,258.00	.00	.00	21,258.00	0	.00
5110 - Totals		\$904,741.80	\$71,256.43	\$447,473.09	\$457,268.71	49%	\$997,698.73
5120							
5120.001	Annual Leave	32,855.00	2,896.24	50,844.28	(17,989.28)	155	59,992.36
5120.002	SBS	57,475.33	2,751.46	25,864.97	31,610.36	45	59,708.55
5120.003	Medicare	13,595.15	1,075.94	7,229.96	6,365.19	53	15,345.23
5120.004	PERS	194,366.55	46,998.59	135,510.76	58,855.79	70	295,813.82
5120.005	Health Insurance	175,683.96	14,963.95	82,633.13	93,050.83	47	207,516.52
5120.006	Life Insurance	113.28	8.26	54.28	59.00	48	113.59
5120.007	Workmen's Compensation	36,775.53	3,241.35	18,802.73	17,972.80	51	46,850.29
5120 - Totals		\$510,864.80	\$71,935.79	\$320,940.11	\$189,924.69	63%	\$685,340.36
5201							
5201.000	Training and Travel	4,500.00	.00	.00	4,500.00	0	.00
5201 - Totals		\$4,500.00	\$0.00	\$0.00	\$4,500.00	0%	\$0.00
5202							
5202.000	Uniforms	24,433.45	1,123.72	3,235.29	21,198.16	13	14,148.84
5202 - Totals		\$24,433.45	\$1,123.72	\$3,235.29	\$21,198.16	13%	\$14,148.84
5204							
5204.001	Cell Phone Stipend	600.00	50.00	300.00	300.00	50	600.00
5204 - Totals		\$600.00	\$50.00	\$300.00	\$300.00	50%	\$600.00
5206							
5206.000	Supplies	80,499.50	2,479.73	18,503.86	61,995.64	23	61,280.51
5206 - Totals		\$80,499.50	\$2,479.73	\$18,503.86	\$61,995.64	23%	\$61,280.51
5207							
5207.000	Repairs & Maintenance	50,000.00	59.36	20,963.24	29,036.76	42	50,333.12
5207 - Totals		\$50,000.00	\$59.36	\$20,963.24	\$29,036.76	42%	\$50,333.12
5212							
5212.000	Contracted/Purchased Serv	210,000.00	.00	82,974.18	127,025.82	40	177,030.00
5212 - Totals		\$210,000.00	\$0.00	\$82,974.18	\$127,025.82	40%	\$177,030.00
5221							
5221.000	Transportation/Vehicles	312,276.00	24,543.38	154,779.87	157,496.13	50	296,797.23
5221 - Totals		\$312,276.00	\$24,543.38	\$154,779.87	\$157,496.13	50%	\$296,797.23



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5223							
5223.000	Tools & Small Equipment	15,490.68	1,309.07	6,433.29	9,057.39	42	14,358.85
5223 - Totals		\$15,490.68	\$1,309.07	\$6,433.29	\$9,057.39	42%	\$14,358.85
5224							
5224.000	Dues & Publications	1,400.00	.00	.99	1,399.01	0	200.00
5224 - Totals		\$1,400.00	\$0.00	\$0.99	\$1,399.01	0%	\$200.00
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	1,503.93
5227 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,503.93
5290							
5290.000	Other Expenses	.00	.00	302.19	(302.19)	+++	771.93
5290 - Totals		\$0.00	\$0.00	\$302.19	(\$302.19)	+++	\$771.93
Department 605 - Distribution Totals		\$2,114,806.23	\$172,757.48	\$1,055,906.11	\$1,058,900.12	50%	\$2,300,063.50
Department 606 - Metering							
5110							
5110.001	Regular Salaries/Wages	214,517.32	18,312.61	94,849.04	119,668.28	44	181,087.13
5110.002	Holidays	.00	1,335.64	6,204.89	(6,204.89)	+++	10,266.64
5110.003	Sick Leave	.00	220.38	2,172.66	(2,172.66)	+++	5,282.03
5110.004	Overtime	.00	.00	264.64	(264.64)	+++	1,455.21
5110.010	Temp Wages	.00	.00	.00	.00	+++	3,260.89
5110 - Totals		\$214,517.32	\$19,868.63	\$103,491.23	\$111,026.09	48%	\$201,351.90
5120							
5120.001	Annual Leave	7,797.00	667.37	4,186.21	3,610.79	54	17,344.82
5120.002	SBS	13,629.93	1,258.85	6,600.63	7,029.30	48	13,406.09
5120.003	Medicare	3,224.00	297.77	1,561.34	1,662.66	48	3,171.11
5120.004	PERS	47,193.82	11,232.92	29,977.52	17,216.30	64	59,313.40
5120.005	Health Insurance	52,089.12	5,208.92	26,044.60	26,044.52	50	63,264.94
5120.006	Life Insurance	42.48	3.54	21.24	21.24	50	40.12
5120.007	Workmen's Compensation	13,621.60	1,158.25	5,963.73	7,657.87	44	13,660.02
5120 - Totals		\$137,597.95	\$19,827.62	\$74,355.27	\$63,242.68	54%	\$170,200.50
5201							
5201.000	Training and Travel	2,700.00	.00	2,754.02	(54.02)	102	3,466.30
5201 - Totals		\$2,700.00	\$0.00	\$2,754.02	(\$54.02)	102%	\$3,466.30



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 606 - Metering							
5202							
5202.000	Uniforms	1,050.00	.00	.00	1,050.00	0	299.99
5202 - Totals		\$1,050.00	\$0.00	\$0.00	\$1,050.00	0%	\$299.99
5206							
5206.000	Supplies	25,000.00	1,606.84	2,869.77	22,130.23	11	14,954.46
5206 - Totals		\$25,000.00	\$1,606.84	\$2,869.77	\$22,130.23	11%	\$14,954.46
5207							
5207.000	Repairs & Maintenance	11,000.00	.00	.00	11,000.00	0	.00
5207 - Totals		\$11,000.00	\$0.00	\$0.00	\$11,000.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	5,700.00	4,300.00	57	13,461.73
5212 - Totals		\$10,000.00	\$0.00	\$5,700.00	\$4,300.00	57%	\$13,461.73
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	473.80
5221 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$473.80
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	430.51	1,569.49	22	1,749.57
5223 - Totals		\$2,000.00	\$0.00	\$430.51	\$1,569.49	22%	\$1,749.57
5224							
5224.000	Dues & Publications	500.00	.00	.00	500.00	0	.00
5224 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5290							
5290.000	Other Expenses	.00	.00	23.43	(23.43)	+++	30.57
5290 - Totals		\$0.00	\$0.00	\$23.43	(\$23.43)	+++	\$30.57
Department 606 - Metering Totals		\$404,365.27	\$41,303.09	\$189,624.23	\$214,741.04	47%	\$405,988.82
Department 635 - Jobbing Expenses							
5110							
5110.010	Temp Wages	.00	.00	.00	.00	+++	260.00
5110 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$260.00
5120							
5120.002	SBS	.00	.00	.00	.00	+++	15.94
5120.003	Medicare	.00	.00	.00	.00	+++	3.77



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 635 - Jobbing Expenses							
5120.007	Workmen's Compensation	.00	.00	.00	.00	+++	14.20
5120 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$33.91
5206							
5206.000	Supplies	100,000.00	34,890.12	46,970.51	53,029.49	47	106,877.02
5206 - Totals		\$100,000.00	\$34,890.12	\$46,970.51	\$53,029.49	47%	\$106,877.02
Department 635 - Jobbing Expenses Totals		\$100,000.00	\$34,890.12	\$46,970.51	\$53,029.49	47%	\$107,170.93
Division 600 - Operations Totals		\$9,715,237.08	\$786,323.61	\$4,114,962.82	\$5,600,274.26	42%	\$8,349,339.98
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	2,830.00	.00	.00	2,830.00	0	.00
6201 - Totals		\$2,830.00	\$0.00	\$0.00	\$2,830.00	0%	\$0.00
6202							
6202.000	Depreciation-Plants	7,635,257.00	640,183.93	3,841,103.58	3,794,153.42	50	7,682,206.84
6202 - Totals		\$7,635,257.00	\$640,183.93	\$3,841,103.58	\$3,794,153.42	50%	\$7,682,206.84
6205							
6205.000	Depreciation-Buildings	50,265.00	4,203.26	25,219.56	25,045.44	50	50,439.09
6205 - Totals		\$50,265.00	\$4,203.26	\$25,219.56	\$25,045.44	50%	\$50,439.09
6206							
6206.000	Depreciation-Machinery	96,010.00	6,401.53	38,409.18	57,600.82	40	76,818.30
6206 - Totals		\$96,010.00	\$6,401.53	\$38,409.18	\$57,600.82	40%	\$76,818.30
6208							
6208.000	Deprec-Furniture/Fixtures	.00	661.67	3,970.02	(3,970.02)	+++	7,939.92
6208 - Totals		\$0.00	\$661.67	\$3,970.02	(\$3,970.02)	+++	\$7,939.92
6209							
6209.000	Deprec-Heat Conversions	26,758.00	2,649.15	15,894.90	10,863.10	59	31,789.74
6209 - Totals		\$26,758.00	\$2,649.15	\$15,894.90	\$10,863.10	59%	\$31,789.74
Division 640 - Depreciation/Amortization Totals		\$7,811,120.00	\$654,099.54	\$3,924,597.24	\$3,886,522.76	50%	\$7,849,193.89



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	5,922,496.00	592,142.43	2,926,493.92	2,996,002.08	49	5,993,895.50
5295 - Totals		\$5,922,496.00	\$592,142.43	\$2,926,493.92	\$2,996,002.08	49%	\$5,993,895.50
5297							
5297.000	Debt Admin Expense	.00	.00	.00	.00	+++	5,000.00
5297 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$5,000.00
7301							
7301.000	Note Principal Payments	363,361.00	179,881.89	179,881.89	183,479.11	50	.00
7301 - Totals		\$363,361.00	\$179,881.89	\$179,881.89	\$183,479.11	50%	\$0.00
7302							
7302.000	Bond Principal Payments	2,260,000.00	.00	2,260,000.00	.00	100	.00
7302 - Totals		\$2,260,000.00	\$0.00	\$2,260,000.00	\$0.00	100%	\$0.00
Division 650 - Debt Payments Totals		\$8,545,857.00	\$772,024.32	\$5,366,375.81	\$3,179,481.19	63%	\$5,998,895.50
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	1,455,000.00	.00	1,455,000.00	.00	100	.00
7200 - Totals		\$1,455,000.00	\$0.00	\$1,455,000.00	\$0.00	100%	\$0.00
Division 680 - Transfers Between Funds Totals		\$1,455,000.00	\$0.00	\$1,455,000.00	\$0.00	100%	\$0.00
EXPENSE TOTALS		\$27,527,214.08	\$2,212,447.47	\$14,860,935.87	\$12,666,278.21	54%	\$22,197,429.37
Fund 200 - Electric Fund Totals							
REVENUE TOTALS		18,201,278.00	2,502,975.49	10,336,164.52	7,865,113.48	57%	22,902,094.81
EXPENSE TOTALS		27,527,214.08	2,212,447.47	14,860,935.87	12,666,278.21	54%	22,197,429.37
Fund 200 - Electric Fund Net Gain (Loss)		(\$9,325,936.08)	\$290,528.02	(\$4,524,771.35)	\$4,801,164.73	49%	\$704,665.44
Fund Type Enterprise Funds Totals							
REVENUE TOTALS		18,201,278.00	2,502,975.49	10,336,164.52	7,865,113.48	57%	22,902,094.81
EXPENSE TOTALS		27,527,214.08	2,212,447.47	14,860,935.87	12,666,278.21	54%	22,197,429.37
Fund Type Enterprise Funds Net Gain (Loss)		(\$9,325,936.08)	\$290,528.02	(\$4,524,771.35)	\$4,801,164.73	49%	\$704,665.44
Fund Category Proprietary Funds Totals							
REVENUE TOTALS		18,201,278.00	2,502,975.49	10,336,164.52	7,865,113.48	57%	22,902,094.81
EXPENSE TOTALS		27,527,214.08	2,212,447.47	14,860,935.87	12,666,278.21	54%	22,197,429.37



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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 Total Actual
	Fund Category Proprietary Funds Net Gain (Loss)	(\$9,325,936.08)	\$290,528.02	(\$4,524,771.35)	\$4,801,164.73	49%	\$704,665.44
	Grand Totals						
	REVENUE TOTALS	18,201,278.00	2,502,975.49	10,336,164.52	7,865,113.48	57%	22,902,094.81
	EXPENSE TOTALS	27,527,214.08	2,212,447.47	14,860,935.87	12,666,278.21	54%	22,197,429.37
	Grand Total Net Gain (Loss)	(\$9,325,936.08)	\$290,528.02	(\$4,524,771.35)	\$4,801,164.73	49%	\$704,665.44



Balance Sheet

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 200 - Electric Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	243,244.65	243,244.65	.00	.00
1027 - Totals		\$243,244.65	\$243,244.65	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	5,389,289.03	6,570,438.81	(1,181,149.78)	(17.98)
1030 - Totals		\$5,389,289.03	\$6,570,438.81	(\$1,181,149.78)	(17.98%)
1050					
1050.000	Accts Rec.-Misc Billing	47,667.24	106,823.89	(59,156.65)	(55.38)
1050.010	Accts Rec.-Utility Billing	674,481.41	768,342.05	(93,860.64)	(12.22)
1050.050	Accts Rec.-Collections	141,150.35	143,152.80	(2,002.45)	(1.40)
1050.070	Accts Rec.- Federal	241,722.17	240,951.58	770.59	.32
1050.900	Allowance - Doubtful Acct	(141,150.35)	(143,152.80)	2,002.45	1.40
1050 - Totals		\$963,870.82	\$1,116,117.52	(\$152,246.70)	(13.64%)
1100					
1100.010	Inventory - Materials	1,182,316.02	1,191,134.88	(8,818.86)	(.74)
1100.020	Inventory - Fuel	199,870.12	182,855.31	17,014.81	9.31
1100.030	Inventory - Freight	(9,848.46)	.00	(9,848.46)	+++
1100 - Totals		\$1,372,337.68	\$1,373,990.19	(\$1,652.51)	(0.12%)
1200					
1200.020	Prepaid Insurance	377,208.57	.00	377,208.57	+++
1200.030	Prepaid Workers Compensation Insurance	37,347.10	.00	37,347.10	+++
1200 - Totals		\$414,555.67	\$0.00	\$414,555.67	+++
1425					
1425.000	Deferred Outflow OPEB	352,665.00	352,665.00	.00	.00
1425 - Totals		\$352,665.00	\$352,665.00	\$0.00	0.00%
1500					
1500.100	Land - Electric Fund	692,937.00	692,937.00	.00	.00
1500 - Totals		\$692,937.00	\$692,937.00	\$0.00	0.00%
1510					
1510.000	Land Improvements	378,744.97	378,744.97	.00	.00
1510 - Totals		\$378,744.97	\$378,744.97	\$0.00	0.00%
1520					
1520.001	Blue Lake Hydro Plant	167,950,408.29	167,950,408.29	.00	.00
1520.002	Green Lake Hydro Plant	77,189,638.92	77,189,638.92	.00	.00
1520.004	Indian River Diesel Plant	25,026,276.20	25,026,276.20	.00	.00
1520.005	Transmission Lines	5,293,413.38	5,293,413.38	.00	.00



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 200 - Electric Fund					
ASSETS					
1520.006	Distribution Lines	14,177,730.53	14,177,730.53	.00	.00
1520.007	General Plant	1,208,063.94	1,208,063.94	.00	.00
1520.008	Takatz Lake Plant	1,744,392.16	1,744,392.16	.00	.00
1520 - Totals		\$292,589,923.42	\$292,589,923.42	\$0.00	0.00%
1540					
1540.000	Buildings	2,097,951.05	2,097,951.05	.00	.00
1540 - Totals		\$2,097,951.05	\$2,097,951.05	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	2,065,170.84	2,065,170.84	.00	.00
1550 - Totals		\$2,065,170.84	\$2,065,170.84	\$0.00	0.00%
1570					
1570.000	Furniture & Fixtures	158,799.31	158,799.31	.00	.00
1570 - Totals		\$158,799.31	\$158,799.31	\$0.00	0.00%
1580					
1580.000	Electric Heat Conversions	679,403.79	679,403.79	.00	.00
1580 - Totals		\$679,403.79	\$679,403.79	\$0.00	0.00%
1600					
1600.100	Accumulated Depreciation Land Improvements	(61,233.52)	(58,278.28)	(2,955.24)	(5.07)
1600 - Totals		(\$61,233.52)	(\$58,278.28)	(\$2,955.24)	(5.07%)
1620					
1620.000	Accumulated Depr Ut Plant	(.19)	(.19)	.00	.00
1620.001	Accumulated Depr Blue Lak	(31,245,305.48)	(28,550,728.40)	(2,694,577.08)	(9.44)
1620.002	Accumulated Depr GreenLk	(39,436,666.29)	(39,015,963.99)	(420,702.30)	(1.08)
1620.004	Accumulated Depr Diesel P	(7,205,240.24)	(6,827,555.30)	(377,684.94)	(5.53)
1620.005	Accumulated Depr Transm	(2,333,432.11)	(2,261,463.13)	(71,968.98)	(3.18)
1620.006	Accumulated Depr Distrib	(7,791,627.77)	(7,584,324.95)	(207,302.82)	(2.73)
1620.007	Accumulated Depr GeneralP	(449,128.53)	(419,557.83)	(29,570.70)	(7.05)
1620.008	Accumulated Depreciation Takatz Lake Plant	(319,231.22)	(282,889.70)	(36,341.52)	(12.85)
1620 - Totals		(\$88,780,631.83)	(\$84,942,483.49)	(\$3,838,148.34)	(4.52%)
1640					
1640.000	Accumulated Depr Building	(765,023.71)	(739,804.15)	(25,219.56)	(3.41)
1640 - Totals		(\$765,023.71)	(\$739,804.15)	(\$25,219.56)	(3.41%)
1650					
1650.000	Accumulated Depr Equipmnt	(1,117,270.86)	(1,078,861.68)	(38,409.18)	(3.56)
1650 - Totals		(\$1,117,270.86)	(\$1,078,861.68)	(\$38,409.18)	(3.56%)



Balance Sheet

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 200 - Electric Fund					
ASSETS					
1670					
1670.000	Accumulated Depr furnitur	(119,099.39)	(115,129.37)	(3,970.02)	(3.45)
1670 - Totals		(\$119,099.39)	(\$115,129.37)	(\$3,970.02)	(3.45%)
1680					
1680.000	Acc Depr Heat Conversion	(287,762.46)	(271,867.56)	(15,894.90)	(5.85)
1680 - Totals		(\$287,762.46)	(\$271,867.56)	(\$15,894.90)	(5.85%)
1800					
1800.050	2010 Debt Serv Reserve Fd	3,727,359.42	3,682,235.26	45,124.16	1.23
1800.060	2013 Debt Serv Reserve Fd	5,545,944.25	5,480,223.34	65,720.91	1.20
1800.070	2013 Series 3 (FY14) Debt Service Reserve	1,502,906.28	1,486,488.69	16,417.59	1.10
1800 - Totals		\$10,776,209.95	\$10,648,947.29	\$127,262.66	1.20%
1810					
1810.050	FERC License expenditures	991,626.49	991,626.49	.00	.00
1810.060	D4 Air Quality Permit	304,097.83	304,097.83	.00	.00
1810.070	Takatz Lake FERC license	272,904.94	272,904.94	.00	.00
1810.095	Acc. Amort. FERC License	(196,636.80)	(196,636.80)	.00	.00
1810.100	Water Rights ALP	23,483.00	23,483.00	.00	.00
1810 - Totals		\$1,395,475.46	\$1,395,475.46	\$0.00	0.00%
1825					
1825.000	Deferred Outflow Pension	550,659.00	550,659.00	.00	.00
1825 - Totals		\$550,659.00	\$550,659.00	\$0.00	0.00%
ASSETS TOTALS		\$228,990,215.87	\$233,708,043.77	(\$4,717,827.90)	(2.02%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	144,510.51	(144,510.51)	(100.00)
2020 - Totals		\$0.00	\$144,510.51	(\$144,510.51)	(100.00%)
2060					
2060.000	Compensated Absences Pay.	305,525.25	305,525.25	.00	.00
2060 - Totals		\$305,525.25	\$305,525.25	\$0.00	0.00%
2100					
2100.003	Deposits - Utility	123,879.10	125,341.83	(1,462.73)	(1.17)
2100.005	Deposits -	10,000.00	10,000.00	.00	.00
2100 - Totals		\$133,879.10	\$135,341.83	(\$1,462.73)	(1.08%)



Balance Sheet

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 200 - Electric Fund					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2200					
2200.001	Interest Payable-Bonds	2,188,814.81	2,235,898.12	(47,083.31)	(2.11)
2200.002	Interest Payable-Notes	30,600.93	30,600.93	.00	.00
2200 - Totals		\$2,219,415.74	\$2,266,499.05	(\$47,083.31)	(2.08%)
2300					
2300.000	Advances Payable	(.02)	(.02)	.00	.00
2300 - Totals		(\$0.02)	(\$0.02)	\$0.00	0.00%
2450					
2450.300	Deferred Inflow OPEB	373,506.00	373,506.00	.00	.00
2450.900	Net OPEB Liability	932,600.00	932,600.00	.00	.00
2450 - Totals		\$1,306,106.00	\$1,306,106.00	\$0.00	0.00%
2500					
2500.015	Revenue Bonds 2010 Series	33,760,000.00	33,760,000.00	.00	.00
2500.017	2013 Bond Series 1	35,530,000.00	35,530,000.00	.00	.00
2500.019	Premium on 2013 Bonds	3,807,229.00	3,807,229.00	.00	.00
2500.020	2013 Series 3 (FY14)	25,615,000.00	25,615,000.00	.00	.00
2500.021	2013 Series 3 (FY14) Premium	863,681.15	863,681.15	.00	.00
2500.024	2014 Series Three Electric	16,325,000.00	16,325,000.00	.00	.00
2500.025	2014 Series 3 Premium	1,977,001.60	1,977,001.60	.00	.00
2500.090	Premium on 2010 Bonds	854,293.00	854,293.00	.00	.00
2500.095	Deferred Loss on Bonds	(1,189,402.00)	(1,189,402.00)	.00	.00
2500.500	Notes Payable-State	8,630,182.33	8,630,182.33	.00	.00
2500.900	Net Pension Liability	4,438,036.00	4,438,036.00	.00	.00
2500 - Totals		\$130,611,021.08	\$130,611,021.08	\$0.00	0.00%
2700					
2700.300	Deferred Inflow Pension	112,373.00	112,373.00	.00	.00
2700 - Totals		\$112,373.00	\$112,373.00	\$0.00	0.00%
LIABILITIES TOTALS		\$134,688,320.15	\$134,881,376.70	(\$193,056.55)	(0.14%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	2,339,850.00	2,339,850.00	.00	.00
2800.002	Contributed Cap.-State	(1,312,876.49)	(1,312,876.49)	.00	.00
2800.003	Contributed Cap.-Local	19,474,625.56	19,474,625.56	.00	.00
2800 - Totals		\$20,501,599.07	\$20,501,599.07	\$0.00	0.00%



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 200 - Electric Fund					
FUND EQUITY					
2900					
2900.010	Reserve for Encumbrances	44,428.87	44,428.87	.00	.00
2900.040	Reserve for Debt Service	7,047,684.68	7,047,684.68	.00	.00
2900 - Totals		\$7,092,113.55	\$7,092,113.55	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	(27,175,239.34)	(27,175,239.34)	.00	.00
2910.200	Designated-Rate Stabilize	688,000.00	688,000.00	.00	.00
2910 - Totals		(\$26,487,239.34)	(\$26,487,239.34)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	96,647,312.88	96,647,312.88	.00	.00
2920.500	Post Soft Close Entries	412,645.08	412,645.08	.00	.00
2920 - Totals		\$97,059,957.96	\$97,059,957.96	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(44,429.61)	(44,429.61)	.00	.00
2965 - Totals		(\$44,429.61)	(\$44,429.61)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$98,122,001.63	\$98,122,001.63	\$0.00	0.00%
Prior Year Fund Equity Adjustment		(704,665.44)			
Fund Revenues		(10,336,164.52)			
Fund Expenses		14,860,935.87			
FUND EQUITY TOTALS		\$94,301,895.72	\$98,122,001.63	(\$3,820,105.91)	(3.89%)
LIABILITIES AND FUND EQUITY TOTALS		\$228,990,215.87	\$233,003,378.33	(\$4,013,162.46)	(1.72%)
Fund 200 - Electric Fund Totals		\$0.00	\$704,665.44	(\$704,665.44)	(100.00%)
Fund Type Enterprise Funds Totals		\$0.00	\$704,665.44	(\$704,665.44)	(100.00%)
Fund Category Proprietary Funds Totals		\$0.00	\$704,665.44	(\$704,665.44)	(100.00%)
Grand Totals		\$0.00	\$704,665.44	(\$704,665.44)	(100.00%)



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 710 - Capital Projects-Electric							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	.00	.00	.00	.00	+++	20,019.05
	3101 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$20,019.05
	Department 310 - State Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$20,019.05
	Department 390 - Cash Basis Receipts						
3950							
3950.200	Transfer In Electric	1,455,000.00	.00	1,455,000.00	.00	100	(447.54)
3950.714	Transfer In Revenue Bond	.00	983,923.54	983,923.54	(983,923.54)	+++	1,915,000.00
	3950 - Totals	\$1,455,000.00	\$983,923.54	\$2,438,923.54	(\$983,923.54)	168%	\$1,914,552.46
	Department 390 - Cash Basis Receipts Totals	\$1,455,000.00	\$983,923.54	\$2,438,923.54	(\$983,923.54)	168%	\$1,914,552.46
	Division 300 - Revenue Totals	\$1,455,000.00	\$983,923.54	\$2,438,923.54	(\$983,923.54)	168%	\$1,934,571.51
	REVENUE TOTALS	\$1,455,000.00	\$983,923.54	\$2,438,923.54	(\$983,923.54)	168%	\$1,934,571.51
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	1,408,849.67	21,712.62	933,017.80	475,831.87	66	928,990.17
	5206 - Totals	\$1,408,849.67	\$21,712.62	\$933,017.80	\$475,831.87	66%	\$928,990.17
5207							
5207.000	Repairs & Maintenance	.00	.00	.00	.00	+++	47,582.60
	5207 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$47,582.60
5212							
5212.000	Contracted/Purchased Serv	2,010,172.83	161,186.33	739,610.55	1,270,562.28	37	1,567,771.49
	5212 - Totals	\$2,010,172.83	\$161,186.33	\$739,610.55	\$1,270,562.28	37%	\$1,567,771.49
5214							
5214.000	Interdepartment Services	.00	388.29	485.37	(485.37)	+++	17,432.51
	5214 - Totals	\$0.00	\$388.29	\$485.37	(\$485.37)	+++	\$17,432.51
5223							
5223.000	Tools & Small Equipment	.00	.00	.00	.00	+++	6,128.20
	5223 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$6,128.20
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	635.83
	5227 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$635.83



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 710 - Capital Projects-Electric							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	200.00
	5290 - Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$200.00</u>
	Department 630 - Operations Totals	\$3,419,022.50	\$183,287.24	\$1,673,113.72	\$1,745,908.78	49%	\$2,568,740.80
	Department 670 - Fixed Assets						
7150							
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	+++	(2,568,740.80)
	7150 - Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>(\$2,568,740.80)</u>
	Department 670 - Fixed Assets Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$2,568,740.80)
	Department 680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	.00	983,923.54	983,923.54	(983,923.54)	+++	3,367,392.97
	7200 - Totals	<u>\$0.00</u>	<u>\$983,923.54</u>	<u>\$983,923.54</u>	<u>(\$983,923.54)</u>	<u>+++</u>	<u>\$3,367,392.97</u>
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$983,923.54	\$983,923.54	(\$983,923.54)	+++	\$3,367,392.97
	Division 600 - Operations Totals	\$3,419,022.50	\$1,167,210.78	\$2,657,037.26	\$761,985.24	78%	\$3,367,392.97
	EXPENSE TOTALS	<u>\$3,419,022.50</u>	<u>\$1,167,210.78</u>	<u>\$2,657,037.26</u>	<u>\$761,985.24</u>	<u>78%</u>	<u>\$3,367,392.97</u>
	Fund 710 - Capital Projects-Electric Totals						
	REVENUE TOTALS	1,455,000.00	983,923.54	2,438,923.54	(983,923.54)	168%	1,934,571.51
	EXPENSE TOTALS	3,419,022.50	1,167,210.78	2,657,037.26	761,985.24	78%	3,367,392.97
	Fund 710 - Capital Projects-Electric Net Gain (Loss)	<u>(\$1,964,022.50)</u>	<u>(\$183,287.24)</u>	<u>(\$218,113.72)</u>	<u>\$1,745,908.78</u>	<u>11%</u>	<u>(\$1,432,821.46)</u>
	Fund Type Capital Projects Funds Totals						
	REVENUE TOTALS	1,455,000.00	983,923.54	2,438,923.54	(983,923.54)	168%	1,934,571.51
	EXPENSE TOTALS	3,419,022.50	1,167,210.78	2,657,037.26	761,985.24	78%	3,367,392.97
	Fund Type Capital Projects Funds Net Gain (Loss)	<u>(\$1,964,022.50)</u>	<u>(\$183,287.24)</u>	<u>(\$218,113.72)</u>	<u>\$1,745,908.78</u>	<u>11%</u>	<u>(\$1,432,821.46)</u>



Income Statement

Through 12/31/19

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 Total Actual
	Fund Category Proprietary Funds Totals						
	REVENUE TOTALS	1,455,000.00	983,923.54	2,438,923.54	(983,923.54)	168%	1,934,571.51
	EXPENSE TOTALS	3,419,022.50	1,167,210.78	2,657,037.26	761,985.24	78%	3,367,392.97
	Fund Category Proprietary Funds Net Gain (Loss)	(\$1,964,022.50)	(\$183,287.24)	(\$218,113.72)	\$1,745,908.78	11%	(\$1,432,821.46)
	Grand Totals						
	REVENUE TOTALS	1,455,000.00	983,923.54	2,438,923.54	(983,923.54)	168%	1,934,571.51
	EXPENSE TOTALS	3,419,022.50	1,167,210.78	2,657,037.26	761,985.24	78%	3,367,392.97
	Grand Total Net Gain (Loss)	(\$1,964,022.50)	(\$183,287.24)	(\$218,113.72)	\$1,745,908.78	11%	(\$1,432,821.46)



Balance Sheet

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Capital Projects Funds					
Fund 710 - Capital Projects-Electric					
ASSETS					
1030					
1030.100	Investment-Central Trea.	6,476,916.98	6,946,322.18	(469,405.20)	(6.76)
1030 - Totals		\$6,476,916.98	\$6,946,322.18	(\$469,405.20)	(6.76%)
1590					
1590.000	Construction in Progress	839,514.56	839,514.56	.00	.00
1590 - Totals		\$839,514.56	\$839,514.56	\$0.00	0.00%
ASSETS TOTALS		\$7,316,431.54	\$7,785,836.74	(\$469,405.20)	(6.03%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	272,772.76	(272,772.76)	(100.00)
2020 - Totals		\$0.00	\$272,772.76	(\$272,772.76)	(100.00%)
2023					
2023.000	Retainage Payable	21,481.28	.00	21,481.28	+++
2023 - Totals		\$21,481.28	\$0.00	\$21,481.28	+++
LIABILITIES TOTALS		\$21,481.28	\$272,772.76	(\$251,291.48)	(92.12%)
FUND EQUITY					
2800					
2800.002	Contributed Cap.-State	8,786,754.07	8,786,754.07	.00	.00
2800 - Totals		\$8,786,754.07	\$8,786,754.07	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	4,748,026.90	4,748,026.90	.00	.00
2900 - Totals		\$4,748,026.90	\$4,748,026.90	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	12,184,387.32	12,184,387.32	.00	.00
2910 - Totals		\$12,184,387.32	\$12,184,387.32	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(12,025,255.41)	(12,025,255.41)	.00	.00
2920 - Totals		(\$12,025,255.41)	(\$12,025,255.41)	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(4,748,027.44)	(4,748,027.44)	.00	.00
2965 - Totals		(\$4,748,027.44)	(\$4,748,027.44)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$8,945,885.44	\$8,945,885.44	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	1,432,821.46			
	Fund Revenues	(2,438,923.54)			
	Fund Expenses	2,657,037.26			



Balance Sheet

Through 12/31/19

Detail Listing






















Include Rollup Account/Rollup to Account




Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Capital Projects Funds				
	FUND EQUITY TOTALS	\$7,294,950.26	\$8,945,885.44	(\$1,650,935.18)	(18.45%)
	LIABILITIES AND FUND EQUITY TOTALS	\$7,316,431.54	\$9,218,658.20	(\$1,902,226.66)	(20.63%)
Fund	710 - Capital Projects-Electric Totals	\$0.00	(\$1,432,821.46)	\$1,432,821.46	100.00%
Fund Type	Capital Projects Funds Totals	\$0.00	(\$1,432,821.46)	\$1,432,821.46	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$1,432,821.46)	\$1,432,821.46	100.00%
	Grand Totals	\$0.00	(\$1,432,821.46)	\$1,432,821.46	100.00%

Water Utility Financial Analysis

As Of, And For the Fiscal Quarter Ending, December 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	1,445,744	 Almost exactly equal to FY2019	 Fell Short of Plan by 0.4%	Watch trend 
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	188,043	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	871,564	 Declined by 0.9% From FY2019	 Exceeded Plan	Ability to finance future water distribution infrastructure major repairs problematic
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	113,379	 Declined From Last Year	 Exceeded Plan	Lower than planned costs of operations led to greater than planned net income
Asset Replacement (Net income minus debt principal repayment — gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	(92,267)	 Declined From Last Year	 Exceeded Plan	Comparison with FY2019 impacted by increased depreciation expense
Total Working Capital (What total resources are available in the fund)	3,849,791	 Increased From Last Year	 Exceeded Plan	Watch trend 
Working Capital Appropriated For Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	1,550,057	 Increased From Last Year	 Met Plan	Watch trend 
Undesignated Working Capital (How much of the fund's resources are available?)	1,846,528	 Increased From Last Year	 Exceeded Plan	Not much available for either capital investment or emergency
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	751.7	 Greater Than Last Year	 Exceeded Plan	Watch trend 

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	360.55	 Greater Than Last Year	 Exceeded Plan	Watch trend 
--	---------------	--	--	--

Continuing the trend set in the 1st Quarter, the Water Fund again recorded results almost unchanged from FY2019, and, fell short of planned results by the smallest of margins, 0.4%. As no water user fee increase was enacted for FY2020, water user fee revenue decreased by just \$6.2K over FY2019. Net income declined by \$80.8K from FY2019 to \$113.4K. Increased interest expense on DEC Clean Drinking Water Program loans was the reason behind the decline in net income.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was not meaningfully different from FY2019, decreasing by (\$7.8K). In FY2019, water user fees were substantially increased in order to provide for increased cash flow to pay for the new debt the Municipality must take on to finance the alternative water supply capital improvement; in FY2020, however, water user fees were not increased, leading to the flat comparison with prior period. As construction outlays for the alternative water supply project have not ramped up, the additional cash flow from the FY2019 user fee increase has increased undesignated working capital. This is reflected by the increase in total working capital of \$1,474.5K over December 31, 2018.

Even with the increase in undesignated working capital, we will have to continue to use debt to finance our capital needs. This is because the increases in undesignated working capital are far exceeded by the estimated cost of necessary future capital improvements. Key future capital improvements which must be continuously addressed are ongoing replacements of water distribution mains. Many of the original water mains installed in Sitka are now reaching the end of their useful lives and are wearing out. The Municipality has replaced mains in the oldest parts of Sitka, but mains installed in the 1970s are now requiring replacement. This ongoing replacement of water mains will continue to require either working capital or new debt as financing sources. The alternative is to risk water main failure or breakage if older mains are not replaced, causing service disruptions to citizens.

City and Borough of Sitka
Water Utility
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2020

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L = 50.00%)	Variance To FY2020 Plan
Income Statement									
Revenue:									
Water Sales	741,931	703,813	-	-	1,445,744	1,443,636	2,108	1,451,970	(6,226)
Jobbing	4,420	10,095	-	-	14,515	12,938	1,577	21,785	(7,270)
Other Operating Revenue	<u>3,186</u>	<u>8,625</u>	-	-	<u>11,811</u>	<u>16,872</u>	<u>(5,061)</u>	<u>4,500</u>	<u>7,311</u>
Total Revenue:	749,537	722,533	-	-	1,472,070	1,473,446	(1,376)	1,478,255	(6,185)
Cost of Sales:									
Distribution	85,878	111,924	-	-	197,802	162,736	(35,066)	349,314	151,512
Treatment	57,550	58,181	-	-	115,731	150,941	35,210	101,433	(14,298)
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	<u>331,802</u>	<u>331,802</u>	-	-	<u>663,604</u>	<u>641,722</u>	<u>(21,882)</u>	<u>641,721</u>	<u>(21,883)</u>
Total Cost of Sales:	<u>475,230</u>	<u>501,907</u>	-	-	<u>977,137</u>	<u>955,399</u>	<u>(21,738)</u>	<u>1,092,468</u>	<u>115,331</u>
Gross Margin:	274,307 36.60%	220,626 30.54%	-	-	494,933 33.62%	518,047 35.16%	(23,114) -1.54%	385,788 26.10%	109,146 7.52%
Selling and Administrative Expenses	<u>143,354</u>	<u>143,619</u>	-	-	<u>286,973</u>	<u>280,396</u>	<u>(6,577)</u>	<u>337,802</u>	<u>50,829</u>
Earnings Before Interest (EBI):	130,953 17.47%	77,007 10.66%	-	-	207,960 14.13%	237,651 16.13%	(29,691) -2.00%	47,986 3.25%	159,974 10.88%
Non-operating Revenue and Expense:									
Non-operating revenue:	17,184	16,747	-	-	33,931	27,429	6,502	27,605	6,326
Grant Revenue	-	-	-	-	-	-	-	-	-
Interest Expense:	<u>(64,256)</u>	<u>(64,256)</u>	-	-	<u>(128,512)</u>	<u>(70,858)</u>	<u>(57,654)</u>	<u>(128,511)</u>	<u>(1)</u>
Total Non-operating Revenue & Expense:	<u>(47,072)</u>	<u>(47,509)</u>	-	-	<u>(94,581)</u>	<u>(43,429)</u>	<u>(51,152)</u>	<u>(100,906)</u>	<u>6,325</u>
Net Income:	83,881 11.19%	29,498 4.08%	-	-	113,379 7.70%	194,222 13.18%	(80,843) 5873.46%	(52,920) -3.58%	166,299 11.28%
Earnings Before Interest and Depreciation (EBID):	462,755 61.74%	408,809 56.58%	-	-	871,564 59.21%	879,373 59.68%	(7,809) -0.47%	689,707 46.66%	138,091 12.55%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	415,683	361,300	-	-	776,983	835,944	(58,961)	588,801	188,182
Debt Principal	<u>102,823</u>	<u>102,823</u>	-	-	<u>205,646</u>	<u>225,884</u>	<u>20,238</u>	<u>205,646</u>	-
Debt Principal Coverage Surplus/Deficit	<u>312,860</u>	<u>258,477</u>	-	-	<u>571,337</u>	<u>610,060</u>	<u>(38,723)</u>	<u>383,155</u>	<u>188,182</u>
Debt Principal Coverage Percentage	404%	351%			377.83%	370.08%	7.75%	286.32%	91.51%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (from above)	312,860	258,477	-	-	571,337	610,060	(38,723)	383,155	188,182
Depreciation	<u>331,802</u>	<u>331,802</u>	-	-	<u>663,604</u>	<u>641,722</u>	<u>(21,882)</u>	<u>663,604</u>	-
Cash Accumulated For/(Taken From) Asset Replacement	<u>(18,942)</u>	<u>(73,325)</u>	-	-	<u>(92,267)</u>	<u>(31,662)</u>	<u>(60,605)</u>	<u>(280,449)</u>	<u>188,182</u>

City and Borough of Sitka
Water Utility
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2020

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L = 50.00%)	Variance To FY2020 Plan
Working Capital/Balance Sheet									
Cash Flow:									
Net Income Plus Depreciation Less Principal	312,860	258,477	-	-	571,337	610,060	(38,723)	383,155	188,182
CapEx, Accruals, and other Balance Sheet Changes	82,333	(7,593)	-	-	74,740	56,052	18,688	74,740	-
Increase in (Decrease in) Working Capital	395,193	250,884	-	-	646,077	666,112	(20,035)	457,895	188,182
Plus Beginning Total Working Capital	3,203,714	3,598,907	-	-	3,203,714	1,709,200	1,494,513	3,203,714	-
Equals Ending Total Working Capital:	3,598,907	3,849,791	-	-	3,849,791	2,375,313	1,474,478	3,661,609	188,182
Working Capital Detail:									
Repair Reserve (1% of PPE):	453,206	453,206	-	-	453,206				
Working Capital Designated for CapEx	1,615,475	1,550,057	-	-	1,550,057				
Undesignated Working Capital	1,530,226	1,846,528	-	-	1,846,528				
Total Working Capital:	3,598,907	3,849,791	-	-	3,849,791				
Days On Hand Annual Cash Outlays:									
Total Working Capital:	723.57	730.64	-	-	751.70				
Less Repair Reserve:	651.32	662.43	-	-	681.53				
Undesignated Working Capital	307.66	350.45	-	-	360.55				
Working Capital Calculation:									
Current Assets	4,069,945	4,321,315	-	-	4,321,315				
Current Liabilities	(59,745)	(59,745)	-	-	(59,745)				
CPLTD	(411,293)	(411,779)	-	-	(411,779)				
Total Working Capital	3,598,907	3,849,791	-	-	3,849,791				

	FY2019 Adjustments/ Appropriations	FY2019 Payments-Loan Grant & Other	FY2019 Beginning Cash	Ending Cash	Federal Grant A/R	State Grant A/R	Loan A/R	Construction In Progress 7/1/2019	FY2019 Supplies Expenses	FY2019 Contracted Services Expenses	FY2019 Interdepartment Services Expenses	FY2019 Advertising Expenses	Other & ADJ for Mixed Project Expense
Unspent Capital Project Working Capital Appropriations													
80238 - Japonski Island Water Design	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90531 - Monastery St (DeGroff to Arrowhead) and Kinkead Utility & Street Improvements	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90652 - UV Disinfection Facility	\$ -	\$ -	\$ 1,747.52	\$ (4,339.01)	\$ -	\$ -	\$ 6,086.53	\$ -	\$ -	\$ 6,015.00	\$ 71.53	\$ -	\$ -
90790 - DeGroff Street Utilities and Street Improvements	\$ -	\$ 193,008.67	\$ (29,396.58)	\$ 108,406.38	\$ -	\$ -	\$ 3,641.76	\$ 987,216.31	\$ -	\$ 136.95	\$ -	\$ -	\$ 55,068.76
90796 - Brady Street Water/Wastewater (HPR to Gavan)	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90801 - Sitka FY17 Paving	\$ -	\$ -	\$ 11,826.51	\$ 11,826.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90819 - South Lake / West Degroff Improvements	\$ -	\$ -	\$ (0.00)	\$ (0.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90826 - SMC Water Tank Planning Site Selection & Survey	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90833 - Critical Secondary Water Line	\$ -	\$ 260,346.00	\$ 321,506.76	\$ 453,587.05	\$ -	\$ -	\$ 47,486.82	\$ 225,629.77	\$ 68,964.27	\$ 28,384.20	\$ 13,780.71	\$ -	\$ -
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	\$ 60,000	\$ -	\$ 20,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90843 - Lake Street (DeGroff to Arrowhead & Hirst)	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90844 - Lincoln Street Utilities (Jeff Davis to Harbor Drive)	\$ 75,000	\$ -	\$ 10,000.00	\$ 85,000.00	\$ -	\$ -	\$ -	\$ 9,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
80859 - Landslide Study	\$ -	\$ -	\$ 11,000.00	\$ 9,346.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,653.27	\$ -	\$ -	\$ -
90870 - Water Master Plan	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90877 - Sitka Paving 2017-Brady and Gavan St Paving	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90878 - Sitka Paving 2017 Katlian	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90883 - SMC Water Transmission Main Repair	\$ 400,000	\$ -	\$ (7,900.24)	\$ 322,014.41	\$ -	\$ -	\$ -	\$ 7,900.24	\$ 1,864.46	\$ 49,656.25	\$ 18,079.54	\$ 485.10	\$ -
80889 - Blue Lake Watershed Plan	\$ 35,000	\$ -	\$ -	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80890 - Monitor Analyzing Panel	\$ 25,000	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80891 - Blue Lake WTP Valve Insulation Box	\$ 15,000	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80892 - Harbor Mountain Tank Ladder	\$ 17,000	\$ -	\$ -	\$ 17,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80893 - SCADA Reporting Software	\$ 10,000	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80894 - Resource Management/GIS Implementation (W/WW)	\$ 20,000	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80908 - Water Transmission Main Emergency Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 657,000.00	\$ 453,354.67	\$ 643,783.97	\$ 1,492,842.07	\$ -	\$ -	\$ 57,215.11	\$ 1,229,746.32	\$ 70,828.73	\$ 85,845.67	\$ 31,931.78	\$ 485.10	\$ 55,068.76

	FY2019 Total Expenses	Total Assets	Change in Accounts Payable	Change in Retainage Payable	Ending Accounts Payable	Ending Retainage Payable	Total Liabilities	Working Capital
Unspent Capital Project Working Capital Appropriations								
80238 - Japonski Island Water Design	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
90531 - Monastery St (DeGroff to Arrowhead) and Kinkead Utility & Street Improvements	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
90652 - UV Disinfection Facility	\$ 6,086.53	\$ 1,747.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,747.52
90790 - DeGroff Street Utilities and Street Improvements	\$ 55,205.71	\$ 1,099,264.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,048.14
90796 - Brady Street Water/Wastewater (HPR to Gavan)	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
90801 - Sitka FY17 Paving	\$ -	\$ 11,826.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,826.51
90819 - South Lake / West Degroff Improvements	\$ -	\$ (0.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.00)
90826 - SMC Water Tank Planning Site Selection & Survey	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90833 - Critical Secondary Water Line	\$ 111,129.18	\$ 726,703.64	\$ (17,136.53)	\$ -	\$ -	\$ -	\$ -	\$ 501,073.87
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	\$ -	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000.00
90843 - Lake Street (DeGroff to Arrowhead & Hirst)	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
90844 - Lincoln Street Utilities (Jeff Davis to Harbor Drive)	\$ -	\$ 94,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000.00
80859 - Landslide Study	\$ 1,653.27	\$ 9,346.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,346.73
90870 - Water Master Plan	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
90877 - Sitka Paving 2017-Brady and Gavan St Paving	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
90878 - Sitka Paving 2017 Katlian	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
90883 - SMC Water Transmission Main Repair	\$ 70,085.35	\$ 329,914.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322,014.41
80889 - Blue Lake Watershed Plan	\$ -	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00
80890 - Monitor Analyzing Panel	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
80891 - Blue Lake WTP Valve Insulation Box	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
80892 - Harbor Mountain Tank Ladder	\$ -	\$ 17,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000.00
80893 - SCADA Reporting Software	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
80894 - Resource Management/GIS Implementation (W/WW)	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
80908 - Water Transmission Main Emergency Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 244,160.04	\$ 2,779,803.50	\$ (17,136.53)	\$ -	\$ -	\$ -	\$ -	\$ 1,550,057.18



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	9,965.00	7,278.00	7,278.00	2,687.00	73	4,633.43
3101 - Totals		\$9,965.00	\$7,278.00	\$7,278.00	\$2,687.00	73%	\$4,633.43
Department 310 - State Revenue Totals		\$9,965.00	\$7,278.00	\$7,278.00	\$2,687.00	73%	\$4,633.43
Department 340 - Operating Revenue							
3411							
3411.000	Water-Residential	1,890,990.00	155,948.90	939,340.34	951,649.66	50	1,875,836.49
3411 - Totals		\$1,890,990.00	\$155,948.90	\$939,340.34	\$951,649.66	50%	\$1,875,836.49
3412							
3412.000	Water-Commercial	1,005,000.00	68,505.46	500,274.59	504,725.41	50	942,068.15
3412 - Totals		\$1,005,000.00	\$68,505.46	\$500,274.59	\$504,725.41	50%	\$942,068.15
3413							
3413.000	Water-Harbor	7,950.00	768.12	6,128.53	1,821.47	77	15,237.44
3413 - Totals		\$7,950.00	\$768.12	\$6,128.53	\$1,821.47	77%	\$15,237.44
3491							
3491.000	Jobbing-Labor	34,450.00	219.94	7,720.36	26,729.64	22	23,693.52
3491 - Totals		\$34,450.00	\$219.94	\$7,720.36	\$26,729.64	22%	\$23,693.52
3492							
3492.000	Jobbing-Materials/Parts	8,610.00	.00	666.23	7,943.77	8	561.53
3492 - Totals		\$8,610.00	\$0.00	\$666.23	\$7,943.77	8%	\$561.53
3493							
3493.000	Jobbing-Equipment	10.00	.00	.00	10.00	0	.00
3493 - Totals		\$10.00	\$0.00	\$0.00	\$10.00	0%	\$0.00
Department 340 - Operating Revenue Totals		\$2,947,010.00	\$225,442.42	\$1,454,130.05	\$1,492,879.95	49%	\$2,857,397.13
Department 350 - Non-Operating Revenue							
3501							
3501.001	Connection Fees	9,000.00	.00	3,800.00	5,200.00	42	11,340.00
3501.003	Other Revenue	.00	.00	.00	.00	+++	200.00
3501 - Totals		\$9,000.00	\$0.00	\$3,800.00	\$5,200.00	42%	\$11,540.00
Department 350 - Non-Operating Revenue Totals		\$9,000.00	\$0.00	\$3,800.00	\$5,200.00	42%	\$11,540.00



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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 210 - Water Fund							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	55,210.00	5,915.73	33,931.44	21,278.56	61	62,005.21
	3610 - Totals	\$55,210.00	\$5,915.73	\$33,931.44	\$21,278.56	61%	\$62,005.21
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	47,025.00
	3612 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$47,025.00
	Department 360 - Uses of Prop & Investment Totals	\$55,210.00	\$5,915.73	\$33,931.44	\$21,278.56	61%	\$109,030.21
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	(88.13)
	3807 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$88.13)
3820							
3820.000	Bad Debt Collected	.00	586.68	733.14	(733.14)	+++	1,152.83
	3820 - Totals	\$0.00	\$586.68	\$733.14	(\$733.14)	+++	\$1,152.83
	Department 380 - Miscellaneous Totals	\$0.00	\$586.68	\$733.14	(\$733.14)	+++	\$1,064.70
Department 390 - Cash Basis Receipts							
3950							
3950.720	Transfer In Cap Water	.00	.00	.00	.00	+++	350,394.75
	3950 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$350,394.75
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$350,394.75
	Division 300 - Revenue Totals	\$3,021,185.00	\$239,222.83	\$1,499,872.63	\$1,521,312.37	50%	\$3,334,060.22
	REVENUE TOTALS	\$3,021,185.00	\$239,222.83	\$1,499,872.63	\$1,521,312.37	50%	\$3,334,060.22
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.004	Overtime	23,000.00	.00	.00	23,000.00	0	.00
5110.010	Temp Wages	20,000.00	.00	.00	20,000.00	0	.00
	5110 - Totals	\$43,000.00	\$0.00	\$0.00	\$43,000.00	0%	\$0.00
5120							
5120.001	Annual Leave	9,387.00	.00	.00	9,387.00	0	9,107.81
5120.002	SBS	3,211.32	.00	.00	3,211.32	0	.00
5120.003	Medicare	759.61	.00	.00	759.61	0	.00



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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 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5120.004	PERS	5,060.00	.00	.00	5,060.00	0	(36,956.00)
5120.007	Workmen's Compensation	1,831.80	.00	.00	1,831.80	0	.00
5120 - Totals		\$20,249.73	\$0.00	\$0.00	\$20,249.73	0%	(\$27,848.19)
5201							
5201.000	Training and Travel	.00	.00	459.10	(459.10)	+++	100.00
5201 - Totals		\$0.00	\$0.00	\$459.10	(\$459.10)	+++	\$100.00
5203							
5203.005	Heating Fuel	4,000.00	362.36	740.74	3,259.26	19	3,653.18
5203 - Totals		\$4,000.00	\$362.36	\$740.74	\$3,259.26	19%	\$3,653.18
5205							
5205.000	Insurance	31,306.00	3,444.93	20,669.58	10,636.42	66	29,005.36
5205 - Totals		\$31,306.00	\$3,444.93	\$20,669.58	\$10,636.42	66%	\$29,005.36
5206							
5206.000	Supplies	1,200.00	.00	97.96	1,102.04	8	516.22
5206 - Totals		\$1,200.00	\$0.00	\$97.96	\$1,102.04	8%	\$516.22
5207							
5207.000	Repairs & Maintenance	.00	.00	298.91	(298.91)	+++	.00
5207 - Totals		\$0.00	\$0.00	\$298.91	(\$298.91)	+++	\$0.00
5208							
5208.000	Bldg Repair & Maint	10,000.00	1,867.56	4,000.42	5,999.58	40	13,325.81
5208 - Totals		\$10,000.00	\$1,867.56	\$4,000.42	\$5,999.58	40%	\$13,325.81
5211							
5211.000	Data Processing Fees	31,893.00	2,657.75	15,946.50	15,946.50	50	39,999.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	7,797.00
5211 - Totals		\$31,893.00	\$2,657.75	\$15,946.50	\$15,946.50	50%	\$47,796.96
5212							
5212.000	Contracted/Purchased Serv	17,000.00	.00	1,409.87	15,590.13	8	5,464.17
5212 - Totals		\$17,000.00	\$0.00	\$1,409.87	\$15,590.13	8%	\$5,464.17
5214							
5214.000	Interdepartment Services	451,204.00	61,359.24	228,214.74	222,989.26	51	448,794.02
5214 - Totals		\$451,204.00	\$61,359.24	\$228,214.74	\$222,989.26	51%	\$448,794.02
5222							
5222.000	Postage	6,750.00	562.50	2,250.00	4,500.00	33	8,059.54
5222 - Totals		\$6,750.00	\$562.50	\$2,250.00	\$4,500.00	33%	\$8,059.54



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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 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5224							
5224.000	Dues & Publications	2,000.00	.00	524.00	1,476.00	26	525.25
5224 - Totals		\$2,000.00	\$0.00	\$524.00	\$1,476.00	26%	\$525.25
5226							
5226.000	Advertising	1,500.00	.00	.00	1,500.00	0	297.65
5226 - Totals		\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$297.65
5230							
5230.000	Bad Debts	20,000.00	.00	.00	20,000.00	0	591.76
5230 - Totals		\$20,000.00	\$0.00	\$0.00	\$20,000.00	0%	\$591.76
5231							
5231.000	Credit Card Expense	35,000.00	1,640.32	12,352.88	22,647.12	35	26,675.79
5231 - Totals		\$35,000.00	\$1,640.32	\$12,352.88	\$22,647.12	35%	\$26,675.79
5290							
5290.000	Other Expenses	500.00	.00	8.00	492.00	2	199.89
5290 - Totals		\$500.00	\$0.00	\$8.00	\$492.00	2%	\$199.89
5400							
5400.000	OPEB Expense	.00	.00	.00	.00	+++	(3,778.00)
5400 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$3,778.00)
Department 601 - Administration Totals		\$675,602.73	\$71,894.66	\$286,972.70	\$388,630.03	42%	\$553,379.41
Department 605 - Distribution							
5110							
5110.001	Regular Salaries/Wages	210,727.60	7,677.64	51,565.87	159,161.73	24	108,178.15
5110.002	Holidays	.00	1,545.76	3,965.00	(3,965.00)	+++	9,021.20
5110.003	Sick Leave	.00	1,230.00	5,217.53	(5,217.53)	+++	5,582.18
5110.004	Overtime	.00	183.60	4,625.21	(4,625.21)	+++	11,218.25
5110 - Totals		\$210,727.60	\$10,637.00	\$65,373.61	\$145,353.99	31%	\$133,999.78
5120							
5120.001	Annual Leave	.00	387.02	12,583.74	(12,583.74)	+++	12,987.03
5120.002	SBS	12,917.57	680.36	4,821.09	8,096.48	37	9,395.43
5120.003	Medicare	3,055.55	160.95	1,140.40	1,915.15	37	2,222.36
5120.004	PERS	56,325.03	7,283.28	22,061.47	34,263.56	39	38,595.40
5120.005	Health Insurance	69,662.16	4,858.30	25,810.56	43,851.60	37	62,030.11
5120.006	Life Insurance	42.48	2.42	15.96	26.52	38	31.13



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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 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5120.007	Workmen's Compensation	8,977.04	486.13	3,444.75	5,532.29	38	6,529.23
5120	- Totals	\$150,979.83	\$13,858.46	\$69,877.97	\$81,101.86	46%	\$131,790.69
5201							
5201.000	Training and Travel	4,050.00	.00	408.48	3,641.52	10	4,060.35
5201	- Totals	\$4,050.00	\$0.00	\$408.48	\$3,641.52	10%	\$4,060.35
5202							
5202.000	Uniforms	500.00	.00	300.99	199.01	60	490.73
5202	- Totals	\$500.00	\$0.00	\$300.99	\$199.01	60%	\$490.73
5203							
5203.001	Electric	38,000.00	3,086.80	14,629.31	23,370.69	38	37,455.94
5203	- Totals	\$38,000.00	\$3,086.80	\$14,629.31	\$23,370.69	38%	\$37,455.94
5204							
5204.001	Cell Phone Stipend	900.00	75.00	450.00	450.00	50	900.00
5204	- Totals	\$900.00	\$75.00	\$450.00	\$450.00	50%	\$900.00
5206							
5206.000	Supplies	40,525.18	(31.25)	1,206.85	39,318.33	3	2,763.64
5206	- Totals	\$40,525.18	(\$31.25)	\$1,206.85	\$39,318.33	3%	\$2,763.64
5207							
5207.000	Repairs & Maintenance	5,000.00	5.36	2,680.77	2,319.23	54	23,442.65
5207	- Totals	\$5,000.00	\$5.36	\$2,680.77	\$2,319.23	54%	\$23,442.65
5212							
5212.000	Contracted/Purchased Serv	28,343.51	.00	3,895.00	24,448.51	14	16,656.49
5212	- Totals	\$28,343.51	\$0.00	\$3,895.00	\$24,448.51	14%	\$16,656.49
5221							
5221.000	Transportation/Vehicles	15,101.00	738.75	6,264.38	8,836.62	41	15,845.30
5221	- Totals	\$15,101.00	\$738.75	\$6,264.38	\$8,836.62	41%	\$15,845.30
5223							
5223.000	Tools & Small Equipment	1,000.00	.00	50.25	949.75	5	2,004.11
5223	- Totals	\$1,000.00	\$0.00	\$50.25	\$949.75	5%	\$2,004.11
5227							
5227.002	Rent-Equipment	3,000.00	.00	2,192.55	807.45	73	2,599.08
5227	- Totals	\$3,000.00	\$0.00	\$2,192.55	\$807.45	73%	\$2,599.08



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5290							
5290.000	Other Expenses	500.00	.00	24,671.00	(24,171.00)	4,934	476.20
5290.100	Unanticipated Repairs	200,000.00	89.43	5,801.27	194,198.73	3	32,302.14
5290 - Totals		\$200,500.00	\$89.43	\$30,472.27	\$170,027.73	15%	\$32,778.34
Department 605 - Distribution Totals		\$698,627.12	\$28,459.55	\$197,802.43	\$500,824.69	28%	\$404,787.10
Department 610 - Treatment							
5110							
5110.001	Regular Salaries/Wages	4,836.00	4,617.18	24,158.84	(19,322.84)	500	60,689.86
5110.004	Overtime	.00	.00	822.59	(822.59)	+++	598.81
5110 - Totals		\$4,836.00	\$4,617.18	\$24,981.43	(\$20,145.43)	517%	\$61,288.67
5120							
5120.002	SBS	296.51	283.04	1,531.37	(1,234.86)	516	3,756.99
5120.003	Medicare	70.14	66.94	362.24	(292.10)	516	888.71
5120.004	PERS	1,064.13	3,435.79	7,915.94	(6,851.81)	744	17,163.37
5120.005	Health Insurance	.00	2,107.92	9,020.54	(9,020.54)	+++	20,066.22
5120.006	Life Insurance	.00	1.12	5.28	(5.28)	+++	11.35
5120.007	Workmen's Compensation	206.05	202.24	1,094.19	(888.14)	531	2,610.84
5120 - Totals		\$1,636.83	\$6,097.05	\$19,929.56	(\$18,292.73)	1,218%	\$44,497.48
5201							
5201.000	Training and Travel	5,400.00	.00	856.40	4,543.60	16	4,472.32
5201 - Totals		\$5,400.00	\$0.00	\$856.40	\$4,543.60	16%	\$4,472.32
5202							
5202.000	Uniforms	400.00	.00	.00	400.00	0	381.15
5202 - Totals		\$400.00	\$0.00	\$0.00	\$400.00	0%	\$381.15
5203							
5203.001	Electric	52,000.00	4,340.74	20,338.33	31,661.67	39	52,988.15
5203 - Totals		\$52,000.00	\$4,340.74	\$20,338.33	\$31,661.67	39%	\$52,988.15
5206							
5206.000	Supplies	93,366.00	862.97	39,306.64	54,059.36	42	99,373.05
5206 - Totals		\$93,366.00	\$862.97	\$39,306.64	\$54,059.36	42%	\$99,373.05
5207							
5207.000	Repairs & Maintenance	13,923.99	.00	2,051.42	11,872.57	15	11,090.53
5207 - Totals		\$13,923.99	\$0.00	\$2,051.42	\$11,872.57	15%	\$11,090.53



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 610 - Treatment							
5212							
5212.000	Contracted/Purchased Serv	29,335.00	.00	8,127.91	21,207.09	28	28,301.33
	5212 - Totals	\$29,335.00	\$0.00	\$8,127.91	\$21,207.09	28%	\$28,301.33
5223							
5223.000	Tools & Small Equipment	468.00	.00	.00	468.00	0	5,080.63
	5223 - Totals	\$468.00	\$0.00	\$0.00	\$468.00	0%	\$5,080.63
5224							
5224.000	Dues & Publications	.00	.00	100.00	(100.00)	+++	.00
	5224 - Totals	\$0.00	\$0.00	\$100.00	(\$100.00)	+++	\$0.00
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	2,793.99
	5227 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,793.99
5290							
5290.000	Other Expenses	1,500.00	.00	39.78	1,460.22	3	2,694.00
	5290 - Totals	\$1,500.00	\$0.00	\$39.78	\$1,460.22	3%	\$2,694.00
	Department 610 - Treatment Totals	\$202,865.82	\$15,917.94	\$115,731.47	\$87,134.35	57%	\$312,961.30
	Division 600 - Operations Totals	\$1,577,095.67	\$116,272.15	\$600,506.60	\$976,589.07	38%	\$1,271,127.81
Division 640 - Depreciation/Amortization							
6202							
6202.000	Depreciation-Plants	983,361.00	85,415.44	512,492.64	470,868.36	52	1,024,977.38
	6202 - Totals	\$983,361.00	\$85,415.44	\$512,492.64	\$470,868.36	52%	\$1,024,977.38
6205							
6205.000	Depreciation-Buildings	296,409.00	24,726.70	148,360.20	148,048.80	50	296,720.40
	6205 - Totals	\$296,409.00	\$24,726.70	\$148,360.20	\$148,048.80	50%	\$296,720.40
6206							
6206.000	Depreciation-Machinery	3,672.00	458.47	2,750.82	921.18	75	5,501.68
	6206 - Totals	\$3,672.00	\$458.47	\$2,750.82	\$921.18	75%	\$5,501.68
	Division 640 - Depreciation/Amortization Totals	\$1,283,442.00	\$110,600.61	\$663,603.66	\$619,838.34	52%	\$1,327,199.46



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	257,022.00	.00	23,724.92	233,297.08	9	93,941.45
5295 - Totals		\$257,022.00	\$0.00	\$23,724.92	\$233,297.08	9%	\$93,941.45
7301							
7301.000	Note Principal Payments	411,293.00	.00	111,482.46	299,810.54	27	.00
7301 - Totals		\$411,293.00	\$0.00	\$111,482.46	\$299,810.54	27%	\$0.00
Division 650 - Debt Payments Totals		\$668,315.00	\$0.00	\$135,207.38	\$533,107.62	20%	\$93,941.45
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	6,514.64	.00	.00	6,514.64	0	.00
7106 - Totals		\$6,514.64	\$0.00	\$0.00	\$6,514.64	0%	\$0.00
Division 670 - Fixed Assets Totals		\$6,514.64	\$0.00	\$0.00	\$6,514.64	0%	\$0.00
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	657,000.00	.00	657,000.00	.00	100	1,059,282.30
7200 - Totals		\$657,000.00	\$0.00	\$657,000.00	\$0.00	100%	\$1,059,282.30
Division 680 - Transfers Between Funds Totals		\$657,000.00	\$0.00	\$657,000.00	\$0.00	100%	\$1,059,282.30
EXPENSE TOTALS		\$4,192,367.31	\$226,872.76	\$2,056,317.64	\$2,136,049.67	49%	\$3,751,551.02
Fund 210 - Water Fund Totals							
REVENUE TOTALS		3,021,185.00	239,222.83	1,499,872.63	1,521,312.37	50%	3,334,060.22
EXPENSE TOTALS		4,192,367.31	226,872.76	2,056,317.64	2,136,049.67	49%	3,751,551.02
Fund 210 - Water Fund Net Gain (Loss)		(\$1,171,182.31)	\$12,350.07	(\$556,445.01)	\$614,737.30	48%	(\$417,490.80)
Fund Type Enterprise Funds Totals							
REVENUE TOTALS		3,021,185.00	239,222.83	1,499,872.63	1,521,312.37	50%	3,334,060.22
EXPENSE TOTALS		4,192,367.31	226,872.76	2,056,317.64	2,136,049.67	49%	3,751,551.02
Fund Type Enterprise Funds Net Gain (Loss)		(\$1,171,182.31)	\$12,350.07	(\$556,445.01)	\$614,737.30	48%	(\$417,490.80)
Fund Category Proprietary Funds Totals							
REVENUE TOTALS		3,021,185.00	239,222.83	1,499,872.63	1,521,312.37	50%	3,334,060.22
EXPENSE TOTALS		4,192,367.31	226,872.76	2,056,317.64	2,136,049.67	49%	3,751,551.02



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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)	(\$1,171,182.31)	\$12,350.07	(\$556,445.01)	\$614,737.30	48%	(\$417,490.80)
	Grand Totals						
	REVENUE TOTALS	3,021,185.00	239,222.83	1,499,872.63	1,521,312.37	50%	3,334,060.22
	EXPENSE TOTALS	4,192,367.31	226,872.76	2,056,317.64	2,136,049.67	49%	3,751,551.02
	Grand Total Net Gain (Loss)	(\$1,171,182.31)	\$12,350.07	(\$556,445.01)	\$614,737.30	48%	(\$417,490.80)



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 210 - Water Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	20,272.00	20,272.00	.00	.00
1027 - Totals		\$20,272.00	\$20,272.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	2,314,818.79	2,247,050.91	67,767.88	3.02
1030 - Totals		\$2,314,818.79	\$2,247,050.91	\$67,767.88	3.02%
1050					
1050.000	Accts Rec.-Misc Billing	3,323.18	5,986.21	(2,663.03)	(44.49)
1050.010	Accts Rec.-Utility Billing	171,584.30	179,446.34	(7,862.04)	(4.38)
1050.050	Accts Rec.-Collections	28,414.21	29,168.91	(754.70)	(2.59)
1050.900	Allowance - Doubtful Acct	(28,414.21)	(29,168.91)	754.70	2.59
1050 - Totals		\$174,907.48	\$185,432.55	(\$10,525.07)	(5.68%)
1070					
1070.010	Notes Receivable	(.01)	(.01)	.00	.00
1070 - Totals		(\$0.01)	(\$0.01)	\$0.00	0.00%
1100					
1100.010	Inventory - Materials	235,452.60	223,898.10	11,554.50	5.16
1100 - Totals		\$235,452.60	\$223,898.10	\$11,554.50	5.16%
1200					
1200.020	Prepaid Insurance	20,669.55	.00	20,669.55	+++
1200.030	Prepaid Workers Compensation Insurance	5,137.10	.00	5,137.10	+++
1200 - Totals		\$25,806.65	\$0.00	\$25,806.65	+++
1425					
1425.000	Deferred Outflow OPEB	28,396.00	28,396.00	.00	.00
1425 - Totals		\$28,396.00	\$28,396.00	\$0.00	0.00%
1520					
1520.100	Water Plant	36,217,582.88	36,217,582.88	.00	.00
1520 - Totals		\$36,217,582.88	\$36,217,582.88	\$0.00	0.00%
1540					
1540.000	Buildings	8,894,611.74	8,894,611.74	.00	.00
1540 - Totals		\$8,894,611.74	\$8,894,611.74	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	208,392.76	208,392.76	.00	.00
1550 - Totals		\$208,392.76	\$208,392.76	\$0.00	0.00%



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 210 - Water Fund					
ASSETS					
1620					
1620.000	Accumulated Depr Ut Plant	(16,989,285.78)	(16,476,793.14)	(512,492.64)	(3.11)
1620 - Totals		(\$16,989,285.78)	(\$16,476,793.14)	(\$512,492.64)	(3.11%)
1640					
1640.000	Accumulated Depr Building	(1,335,361.80)	(1,187,001.60)	(148,360.20)	(12.50)
1640 - Totals		(\$1,335,361.80)	(\$1,187,001.60)	(\$148,360.20)	(12.50%)
1650					
1650.000	Accumulated Depr Equipmnt	(151,055.94)	(148,305.12)	(2,750.82)	(1.85)
1650 - Totals		(\$151,055.94)	(\$148,305.12)	(\$2,750.82)	(1.85%)
1810					
1810.100	Water Rights ALP	23,483.00	23,483.00	.00	.00
1810 - Totals		\$23,483.00	\$23,483.00	\$0.00	0.00%
1825					
1825.000	Deferred Outflow Pension	37,575.00	37,575.00	.00	.00
1825 - Totals		\$37,575.00	\$37,575.00	\$0.00	0.00%
ASSETS TOTALS		\$29,705,595.37	\$30,274,595.07	(\$568,999.70)	(1.88%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	12,554.69	(12,554.69)	(100.00)
2020 - Totals		\$0.00	\$12,554.69	(\$12,554.69)	(100.00%)
2060					
2060.000	Compensated Absences Pay.	27,354.24	27,354.24	.00	.00
2060 - Totals		\$27,354.24	\$27,354.24	\$0.00	0.00%
2200					
2200.002	Interest Payable-Notes	32,390.50	32,390.50	.00	.00
2200 - Totals		\$32,390.50	\$32,390.50	\$0.00	0.00%
2450					
2450.300	Deferred Inflow OPEB	34,882.00	34,882.00	.00	.00
2450.900	Net OPEB Liability	81,835.00	81,835.00	.00	.00
2450 - Totals		\$116,717.00	\$116,717.00	\$0.00	0.00%
2500					
2500.500	Notes Payable-State	6,807,164.83	6,807,164.83	.00	.00
2500.900	Net Pension Liability	354,299.00	354,299.00	.00	.00
2500 - Totals		\$7,161,463.83	\$7,161,463.83	\$0.00	0.00%



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 210 - Water Fund					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2700					
2700.300	Deferred Inflow Pension	18,177.00	18,177.00	.00	.00
2700 - Totals		\$18,177.00	\$18,177.00	\$0.00	0.00%
LIABILITIES TOTALS		\$7,356,102.57	\$7,368,657.26	(\$12,554.69)	(0.17%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	53,838.86	53,838.86	.00	.00
2800.002	Contributed Cap.-State	13,579,799.42	13,579,799.42	.00	.00
2800.003	Contributed Cap.-Local	80,301.48	80,301.48	.00	.00
2800 - Totals		\$13,713,939.76	\$13,713,939.76	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	(11,860.61)	(11,860.61)	.00	.00
2900 - Totals		(\$11,860.61)	(\$11,860.61)	\$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	(1,024,704.43)	(1,024,704.43)	.00	.00
2910 - Totals		(\$1,024,704.43)	(\$1,024,704.43)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	10,636,628.18	10,636,628.18	.00	.00
2920.500	Post Soft Close Entries	(2,434.18)	(2,434.18)	.00	.00
2920 - Totals		\$10,634,194.00	\$10,634,194.00	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	11,859.89	11,859.89	.00	.00
2965 - Totals		\$11,859.89	\$11,859.89	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$23,323,428.61	\$23,323,428.61	\$0.00	0.00%
Prior Year Fund Equity Adjustment		417,490.80			
Fund Revenues		(1,499,872.63)			
Fund Expenses		2,056,317.64			
FUND EQUITY TOTALS		\$22,349,492.80	\$23,323,428.61	(\$973,935.81)	(4.18%)
LIABILITIES AND FUND EQUITY TOTALS		\$29,705,595.37	\$30,692,085.87	(\$986,490.50)	(3.21%)
Fund 210 - Water Fund Totals		\$0.00	(\$417,490.80)	\$417,490.80	100.00%
Fund Type Enterprise Funds Totals		\$0.00	(\$417,490.80)	\$417,490.80	100.00%
Fund Category Proprietary Funds Totals		\$0.00	(\$417,490.80)	\$417,490.80	100.00%
Grand Totals		\$0.00	(\$417,490.80)	\$417,490.80	100.00%



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 720 - Capital Projects-Water							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	.00	.00	.00	.00	+++	(.03)
3101.020	Loan Proceeds	.00	54,415.32	109,992.37	(109,992.37)	+++	.00
3101 - Totals		\$0.00	\$54,415.32	\$109,992.37	(\$109,992.37)	+++	(\$0.03)
Department 310 - State Revenue Totals		\$0.00	\$54,415.32	\$109,992.37	(\$109,992.37)	+++	(\$0.03)
Department 315 - Federal Revenue							
3151							
3151.020	Loan proceeds	.00	2,799.79	29,789.44	(29,789.44)	+++	.00
3151 - Totals		\$0.00	\$2,799.79	\$29,789.44	(\$29,789.44)	+++	\$0.00
Department 315 - Federal Revenue Totals		\$0.00	\$2,799.79	\$29,789.44	(\$29,789.44)	+++	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.210	Transfer In Water	657,000.00	.00	657,000.00	.00	100	991,082.30
3950 - Totals		\$657,000.00	\$0.00	\$657,000.00	\$0.00	100%	\$991,082.30
Department 390 - Cash Basis Receipts Totals		\$657,000.00	\$0.00	\$657,000.00	\$0.00	100%	\$991,082.30
Division 300 - Revenue Totals		\$657,000.00	\$57,215.11	\$796,781.81	(\$139,781.81)	121%	\$991,082.27
REVENUE TOTALS		\$657,000.00	\$57,215.11	\$796,781.81	(\$139,781.81)	121%	\$991,082.27
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	.00	70,828.73	(70,828.73)	+++	.00
5206 - Totals		\$0.00	\$0.00	\$70,828.73	(\$70,828.73)	+++	\$0.00
5212							
5212.000	Contracted/Purchased Serv	959,401.71	17,618.90	85,845.67	873,556.04	9	132,800.77
5212 - Totals		\$959,401.71	\$17,618.90	\$85,845.67	\$873,556.04	9%	\$132,800.77
5214							
5214.000	Interdepartment Services	.00	8,345.75	31,931.78	(31,931.78)	+++	24,402.57
5214 - Totals		\$0.00	\$8,345.75	\$31,931.78	(\$31,931.78)	+++	\$24,402.57
5226							
5226.000	Advertising	.00	.00	485.10	(485.10)	+++	.00
5226 - Totals		\$0.00	\$0.00	\$485.10	(\$485.10)	+++	\$0.00



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 720 - Capital Projects-Water							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5290							
5290.000	Other Expenses	.00	.00	55,068.76	(55,068.76)	+++	581,058.25
	5290 - Totals	\$0.00	\$0.00	\$55,068.76	(\$55,068.76)	+++	\$581,058.25
	Department 630 - Operations Totals	\$959,401.71	\$25,964.65	\$244,160.04	\$715,241.67	25%	\$738,261.59
Department 670 - Fixed Assets							
7150							
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	+++	(738,261.59)
	7150 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$738,261.59)
	Department 670 - Fixed Assets Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$738,261.59)
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	285,394.75
	7200 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$285,394.75
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$285,394.75
	Division 600 - Operations Totals	\$959,401.71	\$25,964.65	\$244,160.04	\$715,241.67	25%	\$285,394.75
	EXPENSE TOTALS	\$959,401.71	\$25,964.65	\$244,160.04	\$715,241.67	25%	\$285,394.75
	Fund 720 - Capital Projects-Water Totals						
	REVENUE TOTALS	657,000.00	57,215.11	796,781.81	(139,781.81)	121%	991,082.27
	EXPENSE TOTALS	959,401.71	25,964.65	244,160.04	715,241.67	25%	285,394.75
	Fund 720 - Capital Projects-Water Net Gain (Loss)	(\$302,401.71)	\$31,250.46	\$552,621.77	\$855,023.48	(183%)	\$705,687.52
	Fund Type Capital Projects Funds Totals						
	REVENUE TOTALS	657,000.00	57,215.11	796,781.81	(139,781.81)	121%	991,082.27
	EXPENSE TOTALS	959,401.71	25,964.65	244,160.04	715,241.67	25%	285,394.75
	Fund Type Capital Projects Funds Net Gain (Loss)	(\$302,401.71)	\$31,250.46	\$552,621.77	\$855,023.48	(183%)	\$705,687.52



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds Totals							
	REVENUE TOTALS	657,000.00	57,215.11	796,781.81	(139,781.81)	121%	991,082.27
	EXPENSE TOTALS	959,401.71	25,964.65	244,160.04	715,241.67	25%	285,394.75
Fund Category	Proprietary Funds Net Gain (Loss)	(\$302,401.71)	\$31,250.46	\$552,621.77	\$855,023.48	(183%)	\$705,687.52
Grand Totals							
	REVENUE TOTALS	657,000.00	57,215.11	796,781.81	(139,781.81)	121%	991,082.27
	EXPENSE TOTALS	959,401.71	25,964.65	244,160.04	715,241.67	25%	285,394.75
	Grand Total Net Gain (Loss)	(\$302,401.71)	\$31,250.46	\$552,621.77	\$855,023.48	(183%)	\$705,687.52



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Capital Projects Funds					
Fund 720 - Capital Projects-Water					
ASSETS					
1030					
1030.100	Investment-Central Trea.	1,492,842.07	643,783.97	849,058.10	131.89
1030 - Totals		\$1,492,842.07	\$643,783.97	\$849,058.10	131.89%
1050					
1050.060	Accts Rec.- State	54,415.32	197,623.61	(143,208.29)	(72.47)
1050.070	Accts Rec.- Federal	2,799.79	173,164.36	(170,364.57)	(98.38)
1050 - Totals		\$57,215.11	\$370,787.97	(\$313,572.86)	(84.57%)
1590					
1590.000	Construction in Progress	1,229,746.32	1,229,746.32	.00	.00
1590 - Totals		\$1,229,746.32	\$1,229,746.32	\$0.00	0.00%
ASSETS TOTALS		\$2,779,803.50	\$2,244,318.26	\$535,485.24	23.86%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	17,136.53	(17,136.53)	(100.00)
2020 - Totals		\$0.00	\$17,136.53	(\$17,136.53)	(100.00%)
LIABILITIES TOTALS		\$0.00	\$17,136.53	(\$17,136.53)	(100.00%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	1,319,191.95	1,319,191.95	.00	.00
2800.002	Contributed Cap.-State	181,396.23	181,396.23	.00	.00
2800 - Totals		\$1,500,588.18	\$1,500,588.18	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	363,522.04	363,522.04	.00	.00
2900 - Totals		\$363,522.04	\$363,522.04	\$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	1,743,704.43	1,743,704.43	.00	.00
2910 - Totals		\$1,743,704.43	\$1,743,704.43	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(1,722,798.40)	(1,722,798.40)	.00	.00
2920 - Totals		(\$1,722,798.40)	(\$1,722,798.40)	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(363,522.04)	(363,522.04)	.00	.00
2965 - Totals		(\$363,522.04)	(\$363,522.04)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$1,521,494.21	\$1,521,494.21	\$0.00	0.00%
Prior Year Fund Equity Adjustment		(705,687.52)			



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

























Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Capital Projects Funds				
	Fund Revenues	(796,781.81)			
	Fund Expenses	244,160.04			
	FUND EQUITY TOTALS	\$2,779,803.50	\$1,521,494.21	\$1,258,309.29	82.70%
	LIABILITIES AND FUND EQUITY TOTALS	\$2,779,803.50	\$1,538,630.74	\$1,241,172.76	80.67%
Fund	720 - Capital Projects-Water Totals	\$0.00	\$705,687.52	(\$705,687.52)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$705,687.52	(\$705,687.52)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$705,687.52	(\$705,687.52)	(100.00%)
	Grand Totals	\$0.00	\$705,687.52	(\$705,687.52)	(100.00%)




Wastewater Utility

Financial Analysis

As Of, And For the Fiscal Quarter Ending, December 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture 
Revenue	1,766,668	 4.7% Greater Than Previous Year	 2.0% Under Plan	Increase in wastewater revenue attributable to 6.6% increase in user fees in FY2020 
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	255,720	n/a	Under Budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	690,963	 \$158.8K Increase Over FY2019	 Exceeded Plan	Increase in wastewater EBID attributable to 6.6% increase in user fees in FY2020
Net Income (Incorporates non-operating revenue/expense and depreciation— indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	199,960	 \$97.1K Increase Over FY2019	 Exceeded Plan	Increase in wastewater EBID attributable to 6.6% increase in user fees in FY2020
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	43,730	 Greater Than FY2019	 Exceeded Plan	Continue to Monitor 
Total Working Capital (What total resources are available in the fund)	8,353,054	 \$1,708,6K Increase Over FY2019	 Exceeded Plan	Increasing, but still not sufficient to fully fund capital improvements without new debt 
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	2,808,494	 \$71.8K Greater than Prior Year	 Met Plan	Watch trend 
Undesignated Working Capital (How much of the fund's resources are available?)	4,953,471	 \$1,615.9K Increase Over FY2019	 Exceeded Plan	Increasing, but still not sufficient to fully fund capital improvements without new debt 
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	1,127.7	 Greater Than Last Year	 Exceeded Plan	Watch trend 

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	668.7	 Greater Than Last Year	 Exceeded Plan	Watch trend 
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The financial performance of the Wastewater Fund over the fiscal year met or exceeded most aspects of the 1st Quarter FY2020 financial plan, and, was improved over FY2019 in all most metrics. Year-over-year comparisons reflect the positive effects of the 6.5% wastewater fee increase which took effect in FY2020.

For the half of FY2020, wastewater user fee revenue increased by \$114.9K, or 7.3% over FY2019; the 6.5% user fee increase was the reason for the large increase. Net income increased by \$97.1K from FY2019 to \$200.0K.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$691.0K, a 29.8% increase over FY2019. In FY2020, wastewater user fees were substantially increased in order to provide for increased cash flow to pay for the new debt the Municipality must take on to finance repairs to the wastewater treatment plant. As construction outlays for the wastewater treatment plant repairs have not ramped up, the additional cash flow from the FY2020 user fee increase has increased undesignated working capital. This is reflected by the increase in total working capital of \$1,708.6K over December 31, 2018.

While the Wastewater Fund's working capital is greater than most other CBS enterprise funds, its situation is similar in that there is significant need now, and in the near future, to accumulate working capital for capital investments to maintain infrastructure. All available working capital is either formally appropriated for capital improvements, or, informally earmarked for them.

Major elements of Municipal wastewater treatment infrastructure are rapidly reaching the end of their useful life and are in danger of failing. The Municipality has already experienced multiple leaks in the sewer force main which connects the main commercial and residential areas with the treatment plant on Japonski Island. The leaks are due to a combination of age and corrosion, and, full replacement of the aging main will be an expensive proposition. In addition, elements of the waste water treatment plant are in excess of forty years old, their useful life, and are failing. There is insufficient working capital within the wastewater fund to accomplish either of these significant repairs without taking on additional debt.

City and Borough of Sitka
Wastewater Utility
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2020

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L = 50%)	Variance To FY2020 Plan
Revenue:									
Wastewater Fees	850,962	839,417	-	-	1,690,379	1,575,494	114,885	1,666,379	24,000
Jobbing	35,789	35,423	-	-	71,212	77,950	(6,738)	119,775	(48,563)
Other Operating Revenue	3,040	2,037	-	-	5,077	34,127	(29,050)	16,145	(11,068)
Total Revenue:	889,791	876,877	-	-	1,766,668	1,687,571	79,097	1,802,299	(35,631)
Cost of Sales:									
Collections	213,064	267,972	-	-	481,036	526,102	45,066	728,819	247,783
Treatment	86,429	149,580	-	-	236,009	231,812	(4,197)	114,207	(121,802)
Jobbing	-	-	-	-	-	23,058	23,058	-	-
Depreciation	223,807	223,808	-	-	447,615	436,315	(11,300)	480,875	33,260
Total Cost of Sales:	523,300	641,360	-	-	1,164,660	1,217,287	52,627	1,323,901	159,241
Gross Margin:	366,491	235,517	-	-	602,008	470,284	131,724	478,398	123,610
	41.19%	26.86%			34.08%	27.87%	6.21%	26.54%	7.53%
Selling and Administrative Expenses	171,242	187,418	-	-	358,660	374,442	15,782	488,399	129,739
Earnings Before Interest (EBI):	195,249	48,099	-	-	243,348	95,842	147,506	(10,001)	253,349
	21.94%	5.49%			13.77%	5.68%	8.10%	-0.55%	14.33%
Non-operating Revenue and Expense:									
Non-operating revenue:	39,514	36,922	-	-	76,436	76,172	264	82,379	(5,943)
Grant Revenue	-	-	-	-	-	1,752	(1,752)	-	-
Interest Expense:	(59,912)	(59,912)	-	-	(119,824)	(70,858)	(48,966)	(119,825)	0
Total Non-operating Revenue & Expense:	(20,398)	(22,990)	-	-	(43,388)	7,066	(50,454)	(37,446)	(5,943)
Net Income:	174,851	25,109	-	-	199,960	102,908	97,052	(47,447)	247,406
	19.65%	2.86%			11.32%	6.10%	122.70%	-2.63%	13.95%
Earnings Before Interest and Depreciation (EBIDA):	419,056	271,907	-	-	690,963	532,157	158,806	470,874	286,609
	47.10%	31.01%			39.11%	31.53%	7.58%	26.13%	12.98%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	398,658	248,917	-	-	647,575	539,223	108,352	433,429	214,146
Debt Principal	78,115	78,115	-	-	156,230	168,354	12,124	156,230	0
Debt Principal Coverage Surplus/Deficit	320,543	170,802	-	-	491,345	370,869	120,476	277,199	214,146
Debt Principal Coverage Percentage	510%	319%			414.50%	320.29%	94.21%	277.43%	137.07%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	320,543	170,802	-	-	491,345	370,869	120,476	277,199	214,146
Depreciation	223,807	223,808	-	-	447,615	436,315	(11,300)	480,875	(33,260)
Cash Accumulated For/(Taken From) Asset Replacement	96,736	(53,006)	-	-	43,730	(65,446)	109,176	(203,676)	247,406

City and Borough of Sitka
Wastewater Utility
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2020

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L = 50%)	Variance To FY2020 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	320,543	170,802	-	-	491,345	370,869	120,476	277,199	214,146
CapEx, Accruals, and other Balance Sheet Changes	37,038	33,905	-	-	70,943	(579,961)	650,904	70,943	-
Increase in (Decrease in) Working Capital	357,581	204,707	-	-	562,288	(209,092)	771,380	348,142	214,146
Plus Beginning Total Working Capital	7,790,766	8,148,347	-	-	7,790,766	6,853,575	937,191	7,790,766	-
Equals Ending Total Working Capital:	8,148,347	8,353,054	-	-	8,353,054	6,644,483	1,708,571	8,138,908	214,146
Repair Reserve (1% of PPE):	591,089	591,089	-	-	591,089				
Working Capital Designated for CapEx	2,825,611	2,808,494	-	-	2,808,494				
Undesignated Working Capital	4,731,647	4,953,471	-	-	4,953,471				
Total Working Capital:	8,148,347	8,353,054	-	-	8,353,054				
Days On Hand Annual Cash Outlays in Total Working Capital:	1,221.39	1,025.87	-	-	1,127.74				
Days On Hand Annual Cash Outlays in Total Working Capital Less Repair Reserve:	1,132.79	953.27	-	-	1,047.94				
Days On Hand Annual Cash Outlays in Undesignated Working Capital	709.25	608.35	-	-	668.76				
Working Current Assets	8,715,863	8,920,570	-	-	8,920,570				
Current Liabilities	(255,057)	(255,057)	-	-	(255,057)				
CPLTD	(312,459)	(312,459)	-	-	(312,459)				
Total Working Capital	8,148,347	8,353,054	-	-	8,353,054				

Project	FY2020		Cash	State	State	Federal	Construction In Progress 6/30/2019	Advertising Expenses	Supplies Expense
	FY2020 Appropriations	Payments-Loan Grant & Other		Grant A/R	Loan A/R	Loan A/R			
90447 - WWTP Control System	\$ 70,000.00	\$ -	\$ 73,141.83	\$ -	\$ -	\$ -	\$ 82,513.17	\$ -	\$ -
90531 - Monastery/Kincaid Sewer Design Replacement	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90565 - Jamestown Bay Lift Station Rebuild	\$ -	\$ -	\$ 58,231.68	\$ -	\$ -	\$ -	\$ 26,768.32	\$ -	\$ -
90655 - WWTP Rehabilitation	\$ -	\$ 728,125.81	\$ 197,692.87	\$ -	\$ 85,174.54	\$ -	\$ 694,665.79	\$ -	\$ -
90676 - Brady Street Lift Station	\$ -	\$ -	\$ 79,332.09	\$ -	\$ -	\$ -	\$ 9,877.10	\$ -	\$ -
90713 - Crescent & Landfill Lift Station Replacement	\$ -	\$ 26,899.80	\$ 608,924.60	\$ -	\$ -	\$ -	\$ 141.07	\$ -	\$ -
90750 - WWTP Building Envelope	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,994.60	\$ -	\$ -
90783 - Replace Generators - Lift Stations	\$ -	\$ -	\$ 166,257.00	\$ -	\$ -	\$ -	\$ 59,148.00	\$ -	\$ -
90784 - WWTP Garage Door & Blowers	\$ -	\$ -	\$ 16,278.48	\$ -	\$ -	\$ -	\$ 73,721.52	\$ -	\$ -
90790 - DeGroff Street Utilities and Street Improvements	\$ 33,814.00	\$ 285,604.16	\$ 134,943.23	\$ -	\$ 450.55	\$ 2,252.22	\$ 912,264.96	\$ -	\$ -
90796 - Brady Street Water/Wastewater HPR To Gavin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90800 - Hypochlorite Injection System	\$ -	\$ -	\$ 24,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90801 - Sitka FY17 Paving	\$ -	\$ -	\$ 30,491.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90803 - Marine Street Street Improvements - Eler to Osprey	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90805 - Replace 1995 CCTV Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90808 - Replace WWTP Chlorine Generator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90809 - Replace WWTP Influent Grinder	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90813 - Upgrade RV Dump Site	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90816 - Channel Lift Station	\$ -	\$ -	\$ 55,453.73	\$ -	\$ 17,646.47	\$ -	\$ 6,791.26	\$ -	\$ -
90819 - South Lake / West Degroff Improvements	\$ (33,814.00)	\$ -	\$ (0.43)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90843 - Lake Street (DeGroff to Arrowhead & Hirst) Utility Improvements	\$ -	\$ -	\$ 53,778.07	\$ -	\$ -	\$ -	\$ 21,221.93	\$ -	\$ -
90844 - Lincoln Street (Jeff Davis to Harbor Drive) Utility Improvements	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90845 - Trailer-Mounted 3-Phase Generator	\$ -	\$ -	\$ 90,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90846 - WWTP Generator Replacement	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90856 - Thompsen Lift Station Rehabilitation (Q4 FY18)	\$ -	\$ -	\$ 233,735.00	\$ -	\$ -	\$ -	\$ 103,291.50	\$ -	\$ -
90858 - Eagle Way LS	\$ -	\$ 9,347.50	\$ 188,271.55	\$ -	\$ 31,728.45	\$ -	\$ 19,192.80	\$ -	\$ -
90862 - Japonski Sewer Force Main Condition Assessment	\$ -	\$ -	\$ 249,646.79	\$ -	\$ -	\$ -	\$ 317.45	\$ -	\$ -
90877 - Brady & Gavan Street Paving	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90878 - Katlian Street Paving	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90894 - Resource Management/GIS Implementation (W/WW)	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90895 - Wastewater Master Plan	\$ 120,000.00	\$ -	\$ 120,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90896 - Lake & Lincoln 20 hp Pump	\$ 27,000.00	\$ -	\$ 27,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90897 - WW Lift Station #6 6.5 hp Pump	\$ 12,000.00	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90898 - Granite Creek WW Pump	\$ 16,000.00	\$ -	\$ 16,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
closed projects	\$ 270,000.00	\$ 1,049,977.27	\$ 2,765,177.57	\$ -	\$ 135,000.01	\$ 2,252.22	\$ 2,034,909.47	\$ -	\$ -

Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Other & Mixed Project Expense	Total Expenses	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction In Progress 6/30/2020	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
\$ 14,345.00	\$ -	\$ -	\$ 14,345.00	\$ -	\$ -	\$ 96,858.17	\$ 170,000.00	\$ -	\$ -	\$ -	\$ 73,141.83
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,768.32	\$ 85,000.00	\$ -	\$ -	\$ -	\$ 58,231.68
\$ 63,875.78	\$ 34,891.37	\$ -	\$ 98,767.15	\$ -	\$ -	\$ 793,432.94	\$ 1,076,300.35	\$ -	\$ -	\$ -	\$ 282,867.41
\$ 69,630.93	\$ 6,159.88	\$ -	\$ 75,790.81	\$ -	\$ -	\$ 85,667.91	\$ 165,000.00	\$ -	\$ -	\$ -	\$ 79,332.09
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141.07	\$ 609,065.67	\$ -	\$ -	\$ -	\$ 608,924.60
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,994.60	\$ 24,994.60	\$ -	\$ -	\$ -	\$ -
\$ 10,595.00	\$ -	\$ -	\$ 10,595.00	\$ -	\$ -	\$ 69,743.00	\$ 236,000.00	\$ -	\$ -	\$ -	\$ 166,257.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,721.52	\$ 90,000.00	\$ -	\$ -	\$ -	\$ 16,278.48
\$ 75,513.97	\$ 26,870.77	\$ (55,068.76)	\$ 47,315.98	\$ -	\$ -	\$ 959,580.94	\$ 1,097,226.94	\$ -	\$ 93,935.71	\$ 93,935.71	\$ 43,710.29
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000.00	\$ -	\$ -	\$ -	\$ 24,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,491.08	\$ -	\$ -	\$ -	\$ 30,491.08
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 33,392.32	\$ 4,362.69	\$ -	\$ 37,755.01	\$ -	\$ -	\$ 44,546.27	\$ 117,646.47	\$ -	\$ -	\$ -	\$ 73,100.20
\$ -	\$ -	\$ -	\$ -	\$ -	\$ (506.23)	\$ (506.23)	\$ (506.66)	\$ -	\$ -	\$ -	\$ (0.43)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,221.93	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 53,778.07
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000.00	\$ -	\$ -	\$ -	\$ 90,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
\$ 12,973.50	\$ -	\$ -	\$ 12,973.50	\$ -	\$ -	\$ 116,265.00	\$ 350,000.00	\$ -	\$ -	\$ -	\$ 233,735.00
\$ 38,029.13	\$ 1,251.82	\$ -	\$ 39,280.95	\$ -	\$ -	\$ 58,473.75	\$ 278,473.75	\$ -	\$ -	\$ -	\$ 220,000.00
\$ -	\$ 35.76	\$ -	\$ 35.76	\$ -	\$ -	\$ 353.21	\$ 250,000.00	\$ -	\$ -	\$ -	\$ 249,646.79
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 40,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 25,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000.00	\$ -	\$ -	\$ -	\$ 120,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000.00	\$ -	\$ -	\$ -	\$ 27,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ 12,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000.00	\$ -	\$ -	\$ -	\$ 16,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 318,355.63	\$ 73,572.29	\$ (55,068.76)	\$ 336,859.16	\$ -	\$ (506.23)	\$ 2,371,262.40	\$ 5,273,692.20	\$ -	\$ 93,935.71	\$ 93,935.71	\$ 2,808,494.09



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	26,258.00	20,859.00	20,859.00	5,399.00	79	14,177.21
	3101 - Totals	\$26,258.00	\$20,859.00	\$20,859.00	\$5,399.00	79%	\$14,177.21
	Department 310 - State Revenue Totals	\$26,258.00	\$20,859.00	\$20,859.00	\$5,399.00	79%	\$14,177.21
Department 340 - Operating Revenue							
3421							
3421.000	Wastewater Fees	3,332,758.00	278,980.72	1,690,378.64	1,642,379.36	51	3,143,432.86
	3421 - Totals	\$3,332,758.00	\$278,980.72	\$1,690,378.64	\$1,642,379.36	51%	\$3,143,432.86
3491							
3491.000	Jobbing-Labor	200,000.00	35,273.82	70,632.40	129,367.60	35	169,548.59
	3491 - Totals	\$200,000.00	\$35,273.82	\$70,632.40	\$129,367.60	35%	\$169,548.59
3492							
3492.000	Jobbing-Materials/Parts	35,000.00	.00	.00	35,000.00	0	457.97
	3492 - Totals	\$35,000.00	\$0.00	\$0.00	\$35,000.00	0%	\$457.97
3493							
3493.000	Jobbing-Equipment	4,550.00	.00	580.00	3,970.00	13	1,653.00
	3493 - Totals	\$4,550.00	\$0.00	\$580.00	\$3,970.00	13%	\$1,653.00
	Department 340 - Operating Revenue Totals	\$3,572,308.00	\$314,254.54	\$1,761,591.04	\$1,810,716.96	49%	\$3,315,092.42
Department 350 - Non-Operating Revenue							
3501							
3501.001	Connection Fees	32,290.00	.00	4,560.00	27,730.00	14	16,869.00
	3501 - Totals	\$32,290.00	\$0.00	\$4,560.00	\$27,730.00	14%	\$16,869.00
	Department 350 - Non-Operating Revenue Totals	\$32,290.00	\$0.00	\$4,560.00	\$27,730.00	14%	\$16,869.00
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	138,500.00	12,643.50	76,436.17	62,063.83	55	154,005.61
	3610 - Totals	\$138,500.00	\$12,643.50	\$76,436.17	\$62,063.83	55%	\$154,005.61
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	153,753.00
	3612 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$153,753.00
	Department 360 - Uses of Prop & Investment Totals	\$138,500.00	\$12,643.50	\$76,436.17	\$62,063.83	55%	\$307,758.61



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	2,127.00
	3807 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,127.00
3820							
3820.000	Bad Debt Collected	.00	517.41	517.41	(517.41)	+++	1,540.63
	3820 - Totals	\$0.00	\$517.41	\$517.41	(\$517.41)	+++	\$1,540.63
	Department 380 - Miscellaneous Totals	\$0.00	\$517.41	\$517.41	(\$517.41)	+++	\$3,667.63
Department 390 - Cash Basis Receipts							
3950							
3950.730	Transfer in from CAP Wastewater	.00	.00	.00	.00	+++	135,149.69
	3950 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$135,149.69
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$135,149.69
	Division 300 - Revenue Totals	\$3,769,356.00	\$348,274.45	\$1,863,963.62	\$1,905,392.38	49%	\$3,792,714.56
	REVENUE TOTALS	\$3,769,356.00	\$348,274.45	\$1,863,963.62	\$1,905,392.38	49%	\$3,792,714.56
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	121,157.64	5,337.60	24,922.56	96,235.08	21	54,100.22
5110.002	Holidays	.00	444.80	2,001.60	(2,001.60)	+++	3,650.56
5110.003	Sick Leave	.00	.00	444.80	(444.80)	+++	3,848.40
5110.004	Overtime	29,000.00	.00	.00	29,000.00	0	134.28
5110.010	Temp Wages	20,000.00	.00	.00	20,000.00	0	.00
	5110 - Totals	\$170,157.64	\$5,782.40	\$27,368.96	\$142,788.68	16%	\$61,733.46
5120							
5120.001	Annual Leave	27,250.00	.00	7,339.20	19,910.80	27	11,443.86
5120.002	SBS	12,100.89	359.07	2,155.21	9,945.68	18	4,142.51
5120.003	Medicare	2,862.39	84.94	509.80	2,352.59	18	979.90
5120.004	PERS	59,292.17	3,552.12	9,915.80	49,376.37	17	(105,832.52)
5120.005	Health Insurance	9,708.00	636.66	2,943.26	6,764.74	30	6,853.37
5120.006	Life Insurance	8.04	.43	2.42	5.62	30	4.93
5120.007	Workmen's Compensation	8,575.88	281.15	1,687.58	6,888.30	20	3,405.91
	5120 - Totals	\$119,797.37	\$4,914.37	\$24,553.27	\$95,244.10	20%	(\$79,002.04)



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5203							
5203.005	Heating Fuel	25,000.00	3,532.14	8,657.53	16,342.47	35	20,424.74
	5203 - Totals	\$25,000.00	\$3,532.14	\$8,657.53	\$16,342.47	35%	\$20,424.74
5204							
5204.000	Telephone	5,000.00	518.62	1,555.51	3,444.49	31	2,977.04
	5204 - Totals	\$5,000.00	\$518.62	\$1,555.51	\$3,444.49	31%	\$2,977.04
5205							
5205.000	Insurance	29,821.00	2,637.92	15,827.52	13,993.48	53	28,952.83
	5205 - Totals	\$29,821.00	\$2,637.92	\$15,827.52	\$13,993.48	53%	\$28,952.83
5206							
5206.000	Supplies	1,500.00	119.75	230.10	1,269.90	15	1,103.56
	5206 - Totals	\$1,500.00	\$119.75	\$230.10	\$1,269.90	15%	\$1,103.56
5208							
5208.000	Bldg Repair & Maint	25,800.00	2,997.47	11,421.85	14,378.15	44	25,374.83
	5208 - Totals	\$25,800.00	\$2,997.47	\$11,421.85	\$14,378.15	44%	\$25,374.83
5211							
5211.000	Data Processing Fees	69,629.00	5,802.42	34,814.52	34,814.48	50	69,000.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	15,593.00
	5211 - Totals	\$69,629.00	\$5,802.42	\$34,814.52	\$34,814.48	50%	\$84,593.00
5212							
5212.000	Contracted/Purchased Serv	20,000.00	.00	1,589.85	18,410.15	8	24,285.86
	5212 - Totals	\$20,000.00	\$0.00	\$1,589.85	\$18,410.15	8%	\$24,285.86
5214							
5214.000	Interdepartment Services	436,493.00	38,307.47	206,146.67	230,346.33	47	422,683.25
	5214 - Totals	\$436,493.00	\$38,307.47	\$206,146.67	\$230,346.33	47%	\$422,683.25
5221							
5221.000	Transportation/Vehicles	.00	75.00	450.00	(450.00)	+++	900.00
	5221 - Totals	\$0.00	\$75.00	\$450.00	(\$450.00)	+++	\$900.00
5222							
5222.000	Postage	5,600.00	562.50	2,250.00	3,350.00	40	6,763.65
	5222 - Totals	\$5,600.00	\$562.50	\$2,250.00	\$3,350.00	40%	\$6,763.65



Income Statement

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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5224							
5224.000	Dues & Publications	2,000.00	300.00	580.00	1,420.00	29	947.00
	5224 - Totals	\$2,000.00	\$300.00	\$580.00	\$1,420.00	29%	\$947.00
5226							
5226.000	Advertising	1,000.00	.00	.00	1,000.00	0	971.80
	5226 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$971.80
5227							
5227.002	Rent-Equipment	.00	.00	8,496.00	(8,496.00)	+++	.00
	5227 - Totals	\$0.00	\$0.00	\$8,496.00	(\$8,496.00)	+++	\$0.00
5230							
5230.000	Bad Debts	20,000.00	.00	.00	20,000.00	0	2,878.67
	5230 - Totals	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0%	\$2,878.67
5231							
5231.000	Credit Card Expense	45,000.00	1,950.83	14,718.58	30,281.42	33	32,064.34
	5231 - Totals	\$45,000.00	\$1,950.83	\$14,718.58	\$30,281.42	33%	\$32,064.34
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	(.03)
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$0.03)
5400							
5400.000	OPEB Expense	.00	.00	.00	.00	+++	(11,559.00)
	5400 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$11,559.00)
	Department 601 - Administration Totals	\$976,798.01	\$67,500.89	\$358,660.36	\$618,137.65	37%	\$626,092.96
Department 605 - Distribution							
5290							
5290.100	Unanticipated Repairs	.00	.00	.00	.00	+++	11,340.91
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$11,340.91
	Department 605 - Distribution Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$11,340.91
Department 607 - Collections							
5110							
5110.001	Regular Salaries/Wages	509,459.32	23,468.79	124,454.54	385,004.78	24	228,721.40
5110.002	Holidays	.00	2,759.25	12,170.26	(12,170.26)	+++	20,364.53
5110.003	Sick Leave	.00	1,843.35	8,987.62	(8,987.62)	+++	32,043.80



Income Statement

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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 607 - Collections							
5110.004	Overtime	.00	2,926.78	11,113.99	(11,113.99)	+++	25,884.27
5110 - Totals		\$509,459.32	\$30,998.17	\$156,726.41	\$352,732.91	31%	\$307,014.00
5120							
5120.001	Annual Leave	.00	3,532.33	25,214.23	(25,214.23)	+++	44,240.83
5120.002	SBS	31,229.76	2,127.44	11,217.36	20,012.40	36	21,649.82
5120.003	Medicare	7,387.17	503.28	2,653.39	4,733.78	36	5,121.05
5120.004	PERS	112,081.00	19,411.68	51,841.94	60,239.06	46	96,355.21
5120.005	Health Insurance	141,774.96	11,486.26	49,176.14	92,598.82	35	97,198.58
5120.006	Life Insurance	93.00	5.90	31.76	61.24	34	56.26
5120.007	Workmen's Compensation	25,676.61	1,665.91	8,783.65	16,892.96	34	17,417.84
5120 - Totals		\$318,242.50	\$38,732.80	\$148,918.47	\$169,324.03	47%	\$282,039.59
5201							
5201.000	Training and Travel	12,000.00	.00	4,693.19	7,306.81	39	10,028.17
5201 - Totals		\$12,000.00	\$0.00	\$4,693.19	\$7,306.81	39%	\$10,028.17
5202							
5202.000	Uniforms	2,000.00	260.15	143.00	1,857.00	7	1,984.70
5202 - Totals		\$2,000.00	\$260.15	\$143.00	\$1,857.00	7%	\$1,984.70
5203							
5203.001	Electric	120,000.00	6,431.34	47,907.13	72,092.87	40	115,121.94
5203 - Totals		\$120,000.00	\$6,431.34	\$47,907.13	\$72,092.87	40%	\$115,121.94
5204							
5204.000	Telephone	1,000.00	.00	.00	1,000.00	0	.00
5204.001	Cell Phone Stipend	2,100.00	175.00	1,050.00	1,050.00	50	1,925.00
5204 - Totals		\$3,100.00	\$175.00	\$1,050.00	\$2,050.00	34%	\$1,925.00
5206							
5206.000	Supplies	54,000.00	576.42	3,250.67	50,749.33	6	212.48
5206 - Totals		\$54,000.00	\$576.42	\$3,250.67	\$50,749.33	6%	\$212.48
5207							
5207.000	Repairs & Maintenance	47,495.00	152.36	25,277.42	22,217.58	53	34.12
5207 - Totals		\$47,495.00	\$152.36	\$25,277.42	\$22,217.58	53%	\$34.12
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	.00	10,000.00	0	6,537.48
5212 - Totals		\$10,000.00	\$0.00	\$0.00	\$10,000.00	0%	\$6,537.48



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 607 - Collections							
5221							
5221.000	Transportation/Vehicles	170,093.00	13,507.65	82,809.25	87,283.75	49	171,026.17
5221 - Totals		\$170,093.00	\$13,507.65	\$82,809.25	\$87,283.75	49%	\$171,026.17
5223							
5223.000	Tools & Small Equipment	6,000.00	122.56	260.89	5,739.11	4	94.65
5223 - Totals		\$6,000.00	\$122.56	\$260.89	\$5,739.11	4%	\$94.65
5224							
5224.000	Dues & Publications	.00	.00	.00	.00	+++	15.00
5224 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$15.00
5227							
5227.002	Rent-Equipment	4,248.00	.00	.00	4,248.00	0	683.63
5227 - Totals		\$4,248.00	\$0.00	\$0.00	\$4,248.00	0%	\$683.63
5290							
5290.000	Other Expenses	1,000.00	.00	.00	1,000.00	0	360.95
5290.100	Unanticipated Repairs	200,000.00	.00	10,000.00	190,000.00	5	14,908.83
5290 - Totals		\$201,000.00	\$0.00	\$10,000.00	\$191,000.00	5%	\$15,269.78
Department 607 - Collections Totals		\$1,457,637.82	\$90,956.45	\$481,036.43	\$976,601.39	33%	\$911,986.71
Department 610 - Treatment							
5110							
5110.001	Regular Salaries/Wages	9,282.00	11,791.22	84,856.32	(75,574.32)	914	214,078.75
5110.004	Overtime	.00	693.51	2,092.81	(2,092.81)	+++	5,221.70
5110 - Totals		\$9,282.00	\$12,484.73	\$86,949.13	(\$77,667.13)	937%	\$219,300.45
5120							
5120.002	SBS	569.10	765.28	5,329.94	(4,760.84)	937	13,443.26
5120.003	Medicare	134.61	180.99	1,260.74	(1,126.13)	937	3,179.90
5120.004	PERS	2,042.45	9,510.67	25,892.84	(23,850.39)	1,268	61,414.07
5120.005	Health Insurance	.00	3,811.83	23,820.22	(23,820.22)	+++	66,928.50
5120.006	Life Insurance	.00	2.09	15.16	(15.16)	+++	35.80
5120.007	Workmen's Compensation	467.91	599.22	4,173.44	(3,705.53)	892	11,052.82
5120 - Totals		\$3,214.07	\$14,870.08	\$60,492.34	(\$57,278.27)	1,882%	\$156,054.35
5201							
5201.000	Training and Travel	4,000.00	.00	1,778.86	2,221.14	44	1,607.51
5201 - Totals		\$4,000.00	\$0.00	\$1,778.86	\$2,221.14	44%	\$1,607.51



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 610 - Treatment							
5202							
5202.000	Uniforms	600.00	.00	80.99	519.01	13	497.80
5202 - Totals		\$600.00	\$0.00	\$80.99	\$519.01	13%	\$497.80
5203							
5203.001	Electric	70,000.00	5,355.40	24,062.71	45,937.29	34	57,063.30
5203 - Totals		\$70,000.00	\$5,355.40	\$24,062.71	\$45,937.29	34%	\$57,063.30
5206							
5206.000	Supplies	50,000.00	896.43	20,750.28	29,249.72	42	12,008.13
5206 - Totals		\$50,000.00	\$896.43	\$20,750.28	\$29,249.72	42%	\$12,008.13
5207							
5207.000	Repairs & Maintenance	34,067.50	31.98	10,090.22	23,977.28	30	707.75
5207 - Totals		\$34,067.50	\$31.98	\$10,090.22	\$23,977.28	30%	\$707.75
5212							
5212.000	Contracted/Purchased Serv	53,250.00	126.19	30,842.74	22,407.26	58	27,132.90
5212 - Totals		\$53,250.00	\$126.19	\$30,842.74	\$22,407.26	58%	\$27,132.90
5221							
5221.000	Transportation/Vehicles	.00	661.45	694.19	(694.19)	+++	92.54
5221 - Totals		\$0.00	\$661.45	\$694.19	(\$694.19)	+++	\$92.54
5222							
5222.000	Postage	.00	.00	17.25	(17.25)	+++	14.11
5222 - Totals		\$0.00	\$0.00	\$17.25	(\$17.25)	+++	\$14.11
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	247.50	1,752.50	12	3,300.70
5223 - Totals		\$2,000.00	\$0.00	\$247.50	\$1,752.50	12%	\$3,300.70
5227							
5227.002	Rent-Equipment	1,000.00	.00	.00	1,000.00	0	.00
5227 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5290							
5290.000	Other Expenses	1,000.00	.00	2.29	997.71	0	890.82
5290 - Totals		\$1,000.00	\$0.00	\$2.29	\$997.71	0%	\$890.82
Department 610 - Treatment Totals		\$228,413.57	\$34,426.26	\$236,008.50	(\$7,594.93)	103%	\$478,670.36
Division 600 - Operations Totals		\$2,662,849.40	\$192,883.60	\$1,075,705.29	\$1,587,144.11	40%	\$2,028,090.94



Income Statement

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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 640 - Depreciation/Amortization							
6202							
6202.000	Depreciation-Plants	828,249.00	63,167.03	379,002.18	449,246.82	46	758,004.29
6202 - Totals		\$828,249.00	\$63,167.03	\$379,002.18	\$449,246.82	46%	\$758,004.29
6205							
6205.000	Depreciation-Buildings	33,599.00	2,799.94	16,799.64	16,799.36	50	33,599.16
6205 - Totals		\$33,599.00	\$2,799.94	\$16,799.64	\$16,799.36	50%	\$33,599.16
6206							
6206.000	Depreciation-Machinery	99,902.00	8,635.45	51,812.70	48,089.30	52	103,625.32
6206 - Totals		\$99,902.00	\$8,635.45	\$51,812.70	\$48,089.30	52%	\$103,625.32
Division 640 - Depreciation/Amortization Totals		\$961,750.00	\$74,602.42	\$447,614.52	\$514,135.48	47%	\$895,228.77
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	239,649.00	.00	20,112.58	219,536.42	8	105,236.07
5295 - Totals		\$239,649.00	\$0.00	\$20,112.58	\$219,536.42	8%	\$105,236.07
7301							
7301.000	Note Principal Payments	312,459.00	.00	83,802.27	228,656.73	27	.00
7301 - Totals		\$312,459.00	\$0.00	\$83,802.27	\$228,656.73	27%	\$0.00
Division 650 - Debt Payments Totals		\$552,108.00	\$0.00	\$103,914.85	\$448,193.15	19%	\$105,236.07
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	38,755.64	.00	28,925.68	9,829.96	75	.00
7106 - Totals		\$38,755.64	\$0.00	\$28,925.68	\$9,829.96	75%	\$0.00
Division 670 - Fixed Assets Totals		\$38,755.64	\$0.00	\$28,925.68	\$9,829.96	75%	\$0.00
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	270,000.00	.00	270,000.00	.00	100	1,786,370.06
7200 - Totals		\$270,000.00	\$0.00	\$270,000.00	\$0.00	100%	\$1,786,370.06
Division 680 - Transfers Between Funds Totals		\$270,000.00	\$0.00	\$270,000.00	\$0.00	100%	\$1,786,370.06
EXPENSE TOTALS		\$4,485,463.04	\$267,486.02	\$1,926,160.34	\$2,559,302.70	43%	\$4,814,925.84
Fund 220 - Waste Water Treatment Totals							
REVENUE TOTALS		3,769,356.00	348,274.45	1,863,963.62	1,905,392.38	49%	3,792,714.56
EXPENSE TOTALS		4,485,463.04	267,486.02	1,926,160.34	2,559,302.70	43%	4,814,925.84
Fund 220 - Waste Water Treatment Net Gain (Loss)		(\$716,107.04)	\$80,788.43	(\$62,196.72)	\$653,910.32	9%	(\$1,022,211.28)



Income Statement

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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 Total Actual
Fund Category Proprietary Funds							
	Fund Type Enterprise Funds Totals						
	REVENUE TOTALS	3,769,356.00	348,274.45	1,863,963.62	1,905,392.38	49%	3,792,714.56
	EXPENSE TOTALS	4,485,463.04	267,486.02	1,926,160.34	2,559,302.70	43%	4,814,925.84
	Fund Type Enterprise Funds Net Gain (Loss)	(\$716,107.04)	\$80,788.43	(\$62,196.72)	\$653,910.32	9%	(\$1,022,211.28)
	Fund Category Proprietary Funds Totals						
	REVENUE TOTALS	3,769,356.00	348,274.45	1,863,963.62	1,905,392.38	49%	3,792,714.56
	EXPENSE TOTALS	4,485,463.04	267,486.02	1,926,160.34	2,559,302.70	43%	4,814,925.84
	Fund Category Proprietary Funds Net Gain (Loss)	(\$716,107.04)	\$80,788.43	(\$62,196.72)	\$653,910.32	9%	(\$1,022,211.28)
	Grand Totals						
	REVENUE TOTALS	3,769,356.00	348,274.45	1,863,963.62	1,905,392.38	49%	3,792,714.56
	EXPENSE TOTALS	4,485,463.04	267,486.02	1,926,160.34	2,559,302.70	43%	4,814,925.84
	Grand Total Net Gain (Loss)	(\$716,107.04)	\$80,788.43	(\$62,196.72)	\$653,910.32	9%	(\$1,022,211.28)



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 220 - Waste Water Treatment					
ASSETS					
1027					
1027.000	Change in FMV-Investments	50,436.00	50,436.00	.00	.00
1027 - Totals		\$50,436.00	\$50,436.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	5,483,282.97	5,123,154.73	360,128.24	7.03
1030 - Totals		\$5,483,282.97	\$5,123,154.73	\$360,128.24	7.03%
1050					
1050.000	Accts Rec.-Misc Billing	8,523.22	8,030.39	492.83	6.14
1050.010	Accts Rec.-Utility Billing	208,760.79	207,923.88	836.91	.40
1050.050	Accts Rec.-Collections	39,372.31	39,889.72	(517.41)	(1.30)
1050.900	Allowance - Doubtful Acct	(39,372.31)	(39,889.72)	517.41	1.30
1050 - Totals		\$217,284.01	\$215,954.27	\$1,329.74	0.62%
1070					
1070.010	Notes Receivable	37,752.16	44,017.75	(6,265.59)	(14.23)
1070.020	Assessments Receivable	39,029.08	49,551.66	(10,522.58)	(21.24)
1070 - Totals		\$76,781.24	\$93,569.41	(\$16,788.17)	(17.94%)
1100					
1100.010	Inventory - Materials	157,966.79	157,966.79	.00	.00
1100 - Totals		\$157,966.79	\$157,966.79	\$0.00	0.00%
1200					
1200.020	Prepaid Insurance	15,827.48	.00	15,827.48	+++
1200.030	Prepaid Workers Compensation Insurance	16,581.67	.00	16,581.67	+++
1200 - Totals		\$32,409.15	\$0.00	\$32,409.15	+++
1425					
1425.000	Deferred Outflow OPEB	82,298.00	82,298.00	.00	.00
1425 - Totals		\$82,298.00	\$82,298.00	\$0.00	0.00%
1500					
1500.220	Easements - Sewer Fund	20,000.00	20,000.00	.00	.00
1500 - Totals		\$20,000.00	\$20,000.00	\$0.00	0.00%
1520					
1520.200	Waste Water Plant	54,614,265.91	54,614,265.91	.00	.00
1520 - Totals		\$54,614,265.91	\$54,614,265.91	\$0.00	0.00%
1540					
1540.000	Buildings	729,755.67	729,755.67	.00	.00
1540 - Totals		\$729,755.67	\$729,755.67	\$0.00	0.00%



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 220 - Waste Water Treatment					
ASSETS					
1550					
1550.000	Machinery & Equipment	1,764,912.66	1,764,912.66	.00	.00
1550 - Totals		\$1,764,912.66	\$1,764,912.66	\$0.00	0.00%
1620					
1620.000	Accumulated Depr Ut Plant	(39,035,628.39)	(38,656,626.21)	(379,002.18)	(.98)
1620 - Totals		(\$39,035,628.39)	(\$38,656,626.21)	(\$379,002.18)	(0.98%)
1640					
1640.000	Accumulated Depr Building	(389,890.09)	(373,090.45)	(16,799.64)	(4.50)
1640 - Totals		(\$389,890.09)	(\$373,090.45)	(\$16,799.64)	(4.50%)
1650					
1650.000	Accumulated Depr Equipmnt	(1,576,108.98)	(1,524,296.28)	(51,812.70)	(3.40)
1650 - Totals		(\$1,576,108.98)	(\$1,524,296.28)	(\$51,812.70)	(3.40%)
1825					
1825.000	Deferred Outflow Pension	171,603.00	171,603.00	.00	.00
1825 - Totals		\$171,603.00	\$171,603.00	\$0.00	0.00%
ASSETS TOTALS		\$22,399,367.94	\$22,469,903.50	(\$70,535.56)	(0.31%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	8,338.84	(8,338.84)	(100.00)
2020 - Totals		\$0.00	\$8,338.84	(\$8,338.84)	(100.00%)
2060					
2060.000	Compensated Absences Pay.	59,019.07	59,019.07	.00	.00
2060 - Totals		\$59,019.07	\$59,019.07	\$0.00	0.00%
2200					
2200.002	Interest Payable-Notes	102,102.29	102,102.29	.00	.00
2200 - Totals		\$102,102.29	\$102,102.29	\$0.00	0.00%
2450					
2450.300	Deferred Inflow OPEB	90,752.00	90,752.00	.00	.00
2450.900	Net OPEB Liability	222,668.00	222,668.00	.00	.00
2450 - Totals		\$313,420.00	\$313,420.00	\$0.00	0.00%
2500					
2500.500	Notes Payable-State	8,114,372.84	8,114,372.84	.00	.00
2500.900	Net Pension Liability	1,240,129.00	1,240,129.00	.00	.00
2500 - Totals		\$9,354,501.84	\$9,354,501.84	\$0.00	0.00%



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 220 - Waste Water Treatment					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2700					
2700.300	Deferred Inflow Pension	35,346.00	35,346.00	.00	.00
2700 - Totals		\$35,346.00	\$35,346.00	\$0.00	0.00%
LIABILITIES TOTALS		\$9,864,389.20	\$9,872,728.04	(\$8,338.84)	(0.08%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	612,127.32	612,127.32	.00	.00
2800.002	Contributed Cap.-State	34,325,051.72	34,325,051.72	.00	.00
2800.003	Contributed Cap.-Local	635,040.20	635,040.20	.00	.00
2800 - Totals		\$35,572,219.24	\$35,572,219.24	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	1,022.25	1,022.25	.00	.00
2900 - Totals		\$1,022.25	\$1,022.25	\$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	(3,482,121.66)	(3,482,121.66)	.00	.00
2910 - Totals		(\$3,482,121.66)	(\$3,482,121.66)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(18,477,284.96)	(18,477,284.96)	.00	.00
2920.500	Post Soft Close Entries	6,575.00	6,575.00	.00	.00
2920 - Totals		(\$18,470,709.96)	(\$18,470,709.96)	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(1,023.13)	(1,023.13)	.00	.00
2965 - Totals		(\$1,023.13)	(\$1,023.13)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$13,619,386.74	\$13,619,386.74	\$0.00	0.00%
Prior Year Fund Equity Adjustment		1,022,211.28			
Fund Revenues		(1,863,963.62)			
Fund Expenses		1,926,160.34			
FUND EQUITY TOTALS		\$12,534,978.74	\$13,619,386.74	(\$1,084,408.00)	(7.96%)
LIABILITIES AND FUND EQUITY TOTALS		\$22,399,367.94	\$23,492,114.78	(\$1,092,746.84)	(4.65%)
Fund	220 - Waste Water Treatment Totals	\$0.00	(\$1,022,211.28)	\$1,022,211.28	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$1,022,211.28)	\$1,022,211.28	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$1,022,211.28)	\$1,022,211.28	100.00%
Grand Totals		\$0.00	(\$1,022,211.28)	\$1,022,211.28	100.00%



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 730 - Capital Project-Waste Wtr							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	.00	31,728.45	41,075.95	(41,075.95)	+++	17,139.15
3101.020	Loan Proceeds	5,079,500.00	103,271.56	179,237.24	4,900,262.76	4	.00
3101 - Totals		\$5,079,500.00	\$135,000.01	\$220,313.19	\$4,859,186.81	4%	\$17,139.15
Department 310 - State Revenue Totals		\$5,079,500.00	\$135,000.01	\$220,313.19	\$4,859,186.81	4%	\$17,139.15
Department 315 - Federal Revenue							
3151							
3151.020	Loan proceeds	.00	2,252.22	2,252.22	(2,252.22)	+++	.00
3151 - Totals		\$0.00	\$2,252.22	\$2,252.22	(\$2,252.22)	+++	\$0.00
Department 315 - Federal Revenue Totals		\$0.00	\$2,252.22	\$2,252.22	(\$2,252.22)	+++	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.220	Transfer In Waste Water	200,000.00	.00	270,000.00	(70,000.00)	135	1,648,526.60
3950 - Totals		\$200,000.00	\$0.00	\$270,000.00	(\$70,000.00)	135%	\$1,648,526.60
Department 390 - Cash Basis Receipts Totals		\$200,000.00	\$0.00	\$270,000.00	(\$70,000.00)	135%	\$1,648,526.60
Division 300 - Revenue Totals		\$5,279,500.00	\$137,252.23	\$492,565.41	\$4,786,934.59	9%	\$1,665,665.75
REVENUE TOTALS		\$5,279,500.00	\$137,252.23	\$492,565.41	\$4,786,934.59	9%	\$1,665,665.75
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	35,670.13
5206 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$35,670.13
5212							
5212.000	Contracted/Purchased Serv	5,934,001.88	80,353.58	318,355.63	5,615,646.25	5	1,979,949.27
5212 - Totals		\$5,934,001.88	\$80,353.58	\$318,355.63	\$5,615,646.25	5%	\$1,979,949.27
5214							
5214.000	Interdepartment Services	.00	36,331.47	73,572.29	(73,572.29)	+++	166,050.40
5214 - Totals		\$0.00	\$36,331.47	\$73,572.29	(\$73,572.29)	+++	\$166,050.40
5290							
5290.000	Other Expenses	.00	.00	(55,068.76)	55,068.76	+++	(719,850.82)
5290 - Totals		\$0.00	\$0.00	(\$55,068.76)	\$55,068.76	+++	(\$719,850.82)
Department 630 - Operations Totals		\$5,934,001.88	\$116,685.05	\$336,859.16	\$5,597,142.72	6%	\$1,461,818.98



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 730 - Capital Project-Waste Wtr							
EXPENSE							
Division 600 - Operations							
Department 670 - Fixed Assets							
7150							
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	+++	(1,461,818.98)
	7150 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$1,461,818.98)
	Department 670 - Fixed Assets Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$1,461,818.98)
	Department 680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	506.23
	7200 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$506.23
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$506.23
	Division 600 - Operations Totals	\$5,934,001.88	\$116,685.05	\$336,859.16	\$5,597,142.72	6%	\$506.23
	EXPENSE TOTALS	\$5,934,001.88	\$116,685.05	\$336,859.16	\$5,597,142.72	6%	\$506.23
	Fund 730 - Capital Project-Waste Wtr Totals						
	REVENUE TOTALS	5,279,500.00	137,252.23	492,565.41	4,786,934.59	9%	1,665,665.75
	EXPENSE TOTALS	5,934,001.88	116,685.05	336,859.16	5,597,142.72	6%	506.23
	Fund 730 - Capital Project-Waste Wtr Net Gain (Loss)	(\$654,501.88)	\$20,567.18	\$155,706.25	\$810,208.13	(24%)	\$1,665,159.52
	Fund Type Capital Projects Funds Totals						
	REVENUE TOTALS	5,279,500.00	137,252.23	492,565.41	4,786,934.59	9%	1,665,665.75
	EXPENSE TOTALS	5,934,001.88	116,685.05	336,859.16	5,597,142.72	6%	506.23
	Fund Type Capital Projects Funds Net Gain (Loss)	(\$654,501.88)	\$20,567.18	\$155,706.25	\$810,208.13	(24%)	\$1,665,159.52
	Fund Category Proprietary Funds Totals						
	REVENUE TOTALS	5,279,500.00	137,252.23	492,565.41	4,786,934.59	9%	1,665,665.75
	EXPENSE TOTALS	5,934,001.88	116,685.05	336,859.16	5,597,142.72	6%	506.23
	Fund Category Proprietary Funds Net Gain (Loss)	(\$654,501.88)	\$20,567.18	\$155,706.25	\$810,208.13	(24%)	\$1,665,159.52
	Grand Totals						
	REVENUE TOTALS	5,279,500.00	137,252.23	492,565.41	4,786,934.59	9%	1,665,665.75
	EXPENSE TOTALS	5,934,001.88	116,685.05	336,859.16	5,597,142.72	6%	506.23
	Grand Total Net Gain (Loss)	(\$654,501.88)	\$20,567.18	\$155,706.25	\$810,208.13	(24%)	\$1,665,159.52



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Capital Projects Funds					
Fund 730 - Capital Project-Waste Wtr					
ASSETS					
1030					
1030.100	Investment-Central Trea.	2,765,177.57	2,124,856.33	640,321.24	30.13
1030 - Totals		\$2,765,177.57	\$2,124,856.33	\$640,321.24	30.13%
1050					
1050.060	Accts Rec.- State	135,000.01	964,664.09	(829,664.08)	(86.01)
1050.070	Accts Rec.- Federal	2,252.22	.00	2,252.22	+++
1050 - Totals		\$137,252.23	\$964,664.09	(\$827,411.86)	(85.77%)
1590					
1590.000	Construction in Progress	2,034,909.47	2,034,909.47	.00	.00
1590 - Totals		\$2,034,909.47	\$2,034,909.47	\$0.00	0.00%
ASSETS TOTALS		\$4,937,339.27	\$5,124,429.89	(\$187,090.62)	(3.65%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	347,294.67	(347,294.67)	(100.00)
2020 - Totals		\$0.00	\$347,294.67	(\$347,294.67)	(100.00%)
2023					
2023.000	Retainage Payable	93,935.71	89,437.91	4,497.80	5.03
2023 - Totals		\$93,935.71	\$89,437.91	\$4,497.80	5.03%
LIABILITIES TOTALS		\$93,935.71	\$436,732.58	(\$342,796.87)	(78.49%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	2,129,958.34	2,129,958.34	.00	.00
2800.002	Contributed Cap.-State	127,507.33	127,507.33	.00	.00
2800 - Totals		\$2,257,465.67	\$2,257,465.67	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	291,481.83	291,481.83	.00	.00
2900 - Totals		\$291,481.83	\$291,481.83	\$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	1,787,725.83	1,787,725.83	.00	.00
2910 - Totals		\$1,787,725.83	\$1,787,725.83	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(1,022,653.71)	(1,022,653.71)	.00	.00
2920 - Totals		(\$1,022,653.71)	(\$1,022,653.71)	\$0.00	0.00%



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

















Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Capital Projects Funds				
Fund	730 - Capital Project-Waste Wtr				
	FUND EQUITY				
2965					
2965.000	P/Y Encumbrance Control	(291,481.83)	(291,481.83)	.00	.00
	2965 - Totals	(\$291,481.83)	(\$291,481.83)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$3,022,537.79	\$3,022,537.79	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(1,665,159.52)			
	Fund Revenues	(492,565.41)			
	Fund Expenses	336,859.16			
	FUND EQUITY TOTALS	\$4,843,403.56	\$3,022,537.79	\$1,820,865.77	60.24%
	LIABILITIES AND FUND EQUITY TOTALS	\$4,937,339.27	\$3,459,270.37	\$1,478,068.90	42.73%
Fund	730 - Capital Project-Waste Wtr Totals	\$0.00	\$1,665,159.52	(\$1,665,159.52)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$1,665,159.52	(\$1,665,159.52)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$1,665,159.52	(\$1,665,159.52)	(100.00%)
	Grand Totals	\$0.00	\$1,665,159.52	(\$1,665,159.52)	(100.00%)







Solid Waste Disposal Utility

Financial Analysis

As Of, And For the Fiscal Quarter Ending, December 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture 
Revenue	2,470,553	 Increased 6.8% Over FY2019	 Exceeded Plan by 2.5%	Annual user fee increases necessitated by annual contract CPI adjustments
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	235,422	n/a	Under Budget 	Contractual costs are greatly affected by solid waste volumes which are difficult to predict
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	323,026	 Substantially Increased Over FY2019	 Exceeded Plan	Positive cash flow from operations is being generated, but large working capital deficit will take years to eliminate
Net Income (Loss) (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	238,702	 Net Income Compared to Net Loss In FY2019	 Exceeded Plan	Net Income is being generated, but large working capital deficit will take years to eliminate
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	180,802	 Asset Coverage is Finally Positive	 Exceeded Plan	While asset replacement coverage deficit is finally positive, large working capital deficit means no capital for future replacement of assets
Total Working Capital (What total resources are available in the fund)	(696,910)	 Working Capital Deficit Reduced By \$236.4 in 1 st Half FY2020	 Working Capital Deficit Smaller Than Planned	Negative working capital means Fund borrows from Central Treasury
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	735,040	 Decreased by \$153.1K from December 31, 2018	 Met Plan	Capital project funding has been approved, but there is no working capital to set aside for it.
Undesignated Working Capital (How much of the fund's resources are available?)	(1,506,725)	 Deficit Reduced by \$223.8K from December 31, 2018	 Exceeded Plan	Needed for infrastructure improvement and emergency repairs

Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	(57.4)	 Less Than Last Year	 Did Not Meet Plan	Watch trend 
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	(124.2)	 Less Than Last Year	 Did Not Meet Plan	Watch trend 

The Solid Waste Fund's financial condition continued to improve in the 1st Quarter of FY2020. The Fund clearly stabilizing itself, as losses were replaced with modest profits and the generation of solid positive cash flow from operations. Though somewhat stabilized, the financial condition of the Solid Waste Fund is still extremely weak. The Fund has no reserves, as total working capital is (\$696.9K). If the improvement in financial metrics and profitability continues, the Fund may be able to work itself out of its negative working capital hole, but it will take several years to do so.

For the 1st half of FY2020, wastewater user fee revenue increased by \$156.9K, or 6.8% over FY2019; a 6.6% user fee increase was the reason for the large increase. Net income increased by \$317.4K from FY2019 to \$238.7K.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$323.0K, an increase of \$305.3K from FY2019. In FY2020, solid waste user fees were substantially increased in order to provide for increased cash flow to eliminate the Fund's working capital deficit. The fee increase appears to be having the planned results, as positive cash flow from the FY2020 user fee increase has reduced the Fund's working capital deficit by \$236.4K, to (\$696.9K).

What is difficult to tell is whether the solid improvement of the financial condition is permanent, boding a turn-around, or temporary due to the seasonality of commercial activity in Sitka. Off-island transportation and disposal costs are directly related to the volume of solid waste disposed of in Sitka. Annual budgets and user fees are based on an estimate of the average amount of solid waste disposed of by each customer annually, and, on transportation costs. When the actual amount of solid waste disposed of, or the costs of transporting in (by barge) vary from plan, the Municipality has no current method of recouping the costs overruns from its customers.

Static basic collection revenue remains a concern. As the financial performance of the fund is largely driven by solid waste collection contracts with built-in annual CPI adjustment clauses, pressure to continue to increase user fees annually will continue to occur unless the overall off-island waste stream is decreased. The only area in which citizens can significantly impact the garbage fees they must pay is by disposing of less solid waste, composting all green waste, and removing glass from the waste stream. This perspective has been spoken to before in financial reports but bears repeating. Efforts in this capacity will reduce the tonnage of solid waste

shipped off-island, which will improve cash flow and working capital by reducing operating expenses.

City and Borough of Sitka
Solid Waste Utility
Financial Statements
For The Twelve-Month Period Ending June 30, 2020
(Unaudited)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L = 50.00%)	Variance To FY2020 Plan
Revenue:									
Solid Waste Disposal Services	1,216,906	1,095,439	-	-	2,312,345	2,164,196	148,149	2,240,406	71,939
Jobbing	-	-	-	-	-	-	-	-	-
Other Operating Revenue	55,617	102,591	-	-	158,208	149,492	8,716	169,609	(11,401)
Total Revenue:	1,272,523	1,198,030	-	-	2,470,553	2,313,688	156,865	2,410,015	60,539
Cost of Sales:									
Contract Waste Hauling	299,182	291,995	-	-	591,177	535,130	(56,047)	543,699	(47,479)
Transfer Station	484,527	400,045	-	-	884,572	1,000,007	115,435	1,047,500	162,928
Landfill	94,760	85,986	-	-	180,746	243,796	63,050	246,648	65,902
Scrapyard & Recycling	86,249	172,764	-	-	259,013	317,698	58,685	297,066	38,053
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	42,173	42,172	-	-	84,345	90,941	6,596	90,940	6,595
Total Cost of Sales:	1,006,891	992,962	-	-	1,999,853	2,187,572	187,719	2,225,852	225,999
Gross Margin:	265,632 20.87%	205,068 17.12%	-	-	470,700 19.05%	126,116 5.45%	344,584 13.60%	184,163 7.64%	286,538 5.96%
Selling and Administrative Expenses	111,875	120,144	-	-	232,019	199,297	(32,722)	248,037	16,018
Earnings Before Interest (EBI):	153,757 12.08%	84,924 7.09%	-	-	238,681 9.66%	(73,181) -3.16%	311,862 12.82%	(63,874) -2.65%	302,555 15.47%
Non-operating Revenue and Expense:									
Non-operating revenue:	4,131	4,576	-	-	8,707	4,008	4,699	2,640	6,067
Interest Expense:	(4,343)	(4,343)	-	-	(8,686)	(9,570)	884	(8,686)	-
Total Non-operating Revenue & Expense:	(212)	233	-	-	21	(5,562)	5,583	(6,046)	11,629
Net Income:	153,545 12.07%	85,157 7.11%	-	-	238,702 9.66%	(78,743) -3.40%	317,445 202.37%	(69,920) -2.90%	308,622 509.79%
Earnings Before Interest and Depreciation (EBIDA):	195,930 15.40%	127,096 10.61%	-	-	323,026 13.08%	17,760 0.77%	305,266 12.31%	27,066 1.12%	295,960 11.18%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	195,718	127,329	-	-	323,047	12,198	310,849	21,020	302,027
Debt Principal	28,950	28,950	-	-	57,900	57,896	(4)	57,899	1
Debt Principal Coverage Surplus/Deficit	166,768	98,379	-	-	265,147	(45,698)	310,845	(36,879)	302,026
Debt Principal Coverage Percentage	676.06%	439.82%			557.94%	21.07%	536.87%	36.30%	521.63%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	166,768	98,379	-	-	265,147	(45,698)	310,845	(36,879)	302,026
Depreciation	42,173	42,172	-	-	84,345	90,941	6,596	84,345	-
Cash For/(Taken From) Asset Replacement	124,595	56,207	-	-	180,802	(136,639)	317,441	(121,224)	302,026

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L = 50.00%)	Variance To FY2020 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	166,768	98,379	-	-	265,147	(45,698)	310,845	(36,879)	302,026
CapEx, Accruals, and other Balance Sheet Changes	25,326	(54,049)	-	-	(28,723)	39,481	(68,204)	-	(28,723)
Increase in (Decrease in) Working Capital	192,094	44,330	-	-	236,424	(6,217)	242,641	(36,879)	273,303
Plus Beginning Total Working Capital	(933,334)	(741,240)	-	-	(933,334)	(762,293)	(171,041)	(933,334)	-
Equals Ending Total Working Capital:	(741,240)	(696,910)	-	-	(696,910)	(768,510)	71,600	(970,213)	273,303
Working Capital Detail:									
Repair Reserve (1% of PPE):	74,776	74,776	-	-	74,776				
Working Capital Designated for CapEx	822,380	735,040	-	-	735,040				
Undesignated Working Capital	(1,638,396)	(1,506,725)	-	-	(1,506,725)				
Total Working Capital:	(741,240)	(696,910)	-	-	(696,910)				
Days On Hand Annual Cash Outlays in Total Working Capital:	(60.94)	(57.59)	-	-	(57.44)				
Days On Hand Annual Cash Outlays in Total Working Capital Less Repair Reserve:	(73.18)	(69.89)	-	-	(69.71)				
Days On Hand Annual Cash Outlays in Undesignated Working Capital	(134.70)	(124.51)	-	-	(124.19)				
Working Capital Calculation:									
Current Assets	1,431,857	1,142,605	-	-	1,142,605				
Current Liabilities	(2,057,299)	(1,723,717)	-	-	(1,723,717)				
CPLTD	(115,798)	(115,798)	-	-	(115,798)				
Total Working Capital	(741,240)	(696,910)	-	-	(696,910)				

Project	FY2020 Appropriations	Cash	State	State	A/R	Construction In Progress 6/30/2018	Supplies Expense	Contracted &	Interdepartment	Total Expenses	Mixed Project Expenses Reclassified
			Grant A/R	Loan A/R				Purchased Services Expenses	Services Expenses		
90847 - Expand Biosolids Area	\$ -	\$ 447,192.05	\$ -	\$ -	\$ -	\$ 40,166.98	\$ -	\$ 8,317.38	\$ 4,323.59	\$ 12,640.97	\$ -
90871 - Kimsham Landfill Drainage Compliance	\$ -	\$ 100,000.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90863 - Scrapyard Water Line	\$ -	\$ 889.94				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90864 - Transfer Station Scale	\$ -	\$ 15,235.13				\$ 1,702.33	\$ -	\$ 77,650.00	\$ 1,400.02	\$ 79,050.02	\$ -
90865 - Transfer Station Building	\$ -	\$ 148,722.51				\$ 16,678.48	\$ 2,966.05	\$ -	\$ 645.48	\$ 3,611.53	\$ -
90899 - Scrap Yard Electrical	\$ 8,000.00	\$ 8,000.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90900 - Scrap Yard / Impound Fence	\$ 15,000.00	\$ 15,000.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 23,000.00	\$ 735,039.63	\$ -	\$ -	\$ -	\$ 58,547.79	\$ 2,966.05	\$ 85,967.38	\$ 6,369.09	\$ 95,302.52	\$ -

Project	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction						Working Capital
			In Progress 6/30/2019	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities		
90847 - Expand Biosolids Area	\$ -	\$ -	\$ 40,166.98	\$ 487,359.03	\$ -	\$ -	\$ -	\$ 447,192.05	
90871 - Kimsham Landfill Drainage Compliance	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00	
90863 - Scrapyard Water Line	\$ -	\$ -	\$ -	\$ 889.94	\$ -	\$ -	\$ -	\$ 889.94	
90864 - Transfer Station Scale	\$ -	\$ -	\$ 1,702.33	\$ 16,937.46	\$ -	\$ -	\$ -	\$ 15,235.13	
90865 - Transfer Station Building	\$ -	\$ -	\$ 16,678.48	\$ 165,400.99	\$ -	\$ -	\$ -	\$ 148,722.51	
90899 - Scrap Yard Electrical	\$ -	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 8,000.00	
90900 - Scrap Yard / Impound Fence	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00	
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ 58,547.79	\$ 793,587.42	\$ -	\$ -	\$ -	\$ 735,039.63	



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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 310 - State Revenue							
3101							
3101.017	PERS Relief	8,529.00	1,949.50	1,949.50	6,579.50	23	3,084.04
3101 - Totals		\$8,529.00	\$1,949.50	\$1,949.50	\$6,579.50	23%	\$3,084.04
Department 310 - State Revenue Totals		\$8,529.00	\$1,949.50	\$1,949.50	\$6,579.50	23%	\$3,084.04
Department 340 - Operating Revenue							
3431							
3431.000	Solid Waste Disposal-Curbside	3,946,416.00	323,896.86	2,060,116.06	1,886,299.94	52	3,777,572.03
3431 - Totals		\$3,946,416.00	\$323,896.86	\$2,060,116.06	\$1,886,299.94	52%	\$3,777,572.03
3432							
3432.000	Transfer Station Revenue	534,396.00	29,371.33	252,229.17	282,166.83	47	451,000.95
3432 - Totals		\$534,396.00	\$29,371.33	\$252,229.17	\$282,166.83	47%	\$451,000.95
3434							
3434.000	Landfill Revenue	.00	.00	.00	.00	+++	1,425.00
3434 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,425.00
3435							
3435.001	Scrapyard Recycle	105,768.00	11,516.68	44,124.12	61,643.88	42	115,529.92
3435.002	Dropoff Recycle Center	35,772.00	1,056.11	9,060.95	26,711.05	25	27,121.18
3435.003	Scrapyard Dropoff Revenue	134,448.00	5,448.80	47,576.00	86,872.00	35	119,168.22
3435 - Totals		\$275,988.00	\$18,021.59	\$100,761.07	\$175,226.93	37%	\$261,819.32
3436							
3436.000	Sludge Disposal	30,000.00	.00	30,000.00	.00	100	30,000.00
3436 - Totals		\$30,000.00	\$0.00	\$30,000.00	\$0.00	100%	\$30,000.00
3437							
3437.000	Waste Oil Disposal	20,500.00	.00	20,500.00	.00	100	10,500.00
3437 - Totals		\$20,500.00	\$0.00	\$20,500.00	\$0.00	100%	\$10,500.00
3491							
3491.000	Jobbing-Labor	.00	250.00	250.00	(250.00)	+++	2,042.50
3491 - Totals		\$0.00	\$250.00	\$250.00	(\$250.00)	+++	\$2,042.50
Department 340 - Operating Revenue Totals		\$4,807,300.00	\$371,539.78	\$2,463,856.30	\$2,343,443.70	51%	\$4,534,359.80
Department 360 - Uses of Prop & Investment							
3601							
3601.000	Rent - Land	4,200.00	.00	4,200.00	.00	100	.00
3601 - Totals		\$4,200.00	\$0.00	\$4,200.00	\$0.00	100%	\$0.00



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	5,280.00	1,389.72	8,707.25	(3,427.25)	165	9,574.55
	3610 - Totals	\$5,280.00	\$1,389.72	\$8,707.25	(\$3,427.25)	165%	\$9,574.55
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	3,763.00
	3612 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$3,763.00
	Department 360 - Uses of Prop & Investment Totals	\$9,480.00	\$1,389.72	\$12,907.25	(\$3,427.25)	136%	\$13,337.55
	Department 380 - Miscellaneous						
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	(1,657.51)
	3807 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$1,657.51)
3820							
3820.000	Bad Debt Collected	.00	416.96	547.88	(547.88)	+++	1,460.51
	3820 - Totals	\$0.00	\$416.96	\$547.88	(\$547.88)	+++	\$1,460.51
	Department 380 - Miscellaneous Totals	\$0.00	\$416.96	\$547.88	(\$547.88)	+++	(\$197.00)
	Department 390 - Cash Basis Receipts						
3950							
3950.000	Interfund Transfers In	.00	.00	.00	.00	+++	59,110.06
	3950 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$59,110.06
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$59,110.06
	Division 300 - Revenue Totals	\$4,825,309.00	\$375,295.96	\$2,479,260.93	\$2,346,048.07	51%	\$4,609,694.45
	REVENUE TOTALS	\$4,825,309.00	\$375,295.96	\$2,479,260.93	\$2,346,048.07	51%	\$4,609,694.45
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5120							
5120.001	Annual Leave	.00	.00	.00	.00	+++	4,022.89
5120.004	PERS	.00	.00	.00	.00	+++	(27,088.00)
	5120 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$23,065.11)
5205							
5205.000	Insurance	2,910.00	334.32	2,005.92	904.08	69	2,686.23
	5205 - Totals	\$2,910.00	\$334.32	\$2,005.92	\$904.08	69%	\$2,686.23



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5206							
5206.000	Supplies	3,000.00	.00	.00	3,000.00	0	91.90
5206 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$91.90
5211							
5211.000	Data Processing Fees	18,016.00	1,501.33	9,007.98	9,008.02	50	8,300.04
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	3,119.00
5211 - Totals		\$18,016.00	\$1,501.33	\$9,007.98	\$9,008.02	50%	\$11,419.04
5212							
5212.000	Contracted/Purchased Serv	1,087,397.00	91,714.71	498,139.92	589,257.08	46	1,061,351.22
5212 - Totals		\$1,087,397.00	\$91,714.71	\$498,139.92	\$589,257.08	46%	\$1,061,351.22
5214							
5214.000	Interdepartment Services	382,347.00	40,433.01	199,744.26	182,602.74	52	335,637.96
5214 - Totals		\$382,347.00	\$40,433.01	\$199,744.26	\$182,602.74	52%	\$335,637.96
5222							
5222.000	Postage	5,000.00	562.50	2,250.00	2,750.00	45	6,750.00
5222 - Totals		\$5,000.00	\$562.50	\$2,250.00	\$2,750.00	45%	\$6,750.00
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	.00	3,000.00	0	65.87
5223 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$65.87
5224							
5224.000	Dues & Publications	300.00	.00	268.00	32.00	89	268.00
5224 - Totals		\$300.00	\$0.00	\$268.00	\$32.00	89%	\$268.00
5226							
5226.000	Advertising	1,500.00	.00	.00	1,500.00	0	.00
5226 - Totals		\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$0.00
5230							
5230.000	Bad Debts	20,000.00	.00	.00	20,000.00	0	2,488.01
5230 - Totals		\$20,000.00	\$0.00	\$0.00	\$20,000.00	0%	\$2,488.01
5231							
5231.000	Credit Card Expense	60,000.00	2,117.17	18,742.92	41,257.08	31	39,525.30
5231 - Totals		\$60,000.00	\$2,117.17	\$18,742.92	\$41,257.08	31%	\$39,525.30



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5400							
5400.000	OPEB Expense	.00	.00	.00	.00	+++	(2,515.00)
	5400 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$2,515.00)
	Department 601 - Administration Totals	\$1,583,470.00	\$136,663.04	\$730,159.00	\$853,311.00	46%	\$1,434,703.42
Department 620 - Transfer Station							
5201							
5201.000	Training and Travel	.00	.00	.00	.00	+++	2,605.56
	5201 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,605.56
5203							
5203.001	Electric	.00	.00	3,227.59	(3,227.59)	+++	7,374.66
	5203 - Totals	\$0.00	\$0.00	\$3,227.59	(\$3,227.59)	+++	\$7,374.66
5206							
5206.000	Supplies	.00	.00	1,191.40	(1,191.40)	+++	210.00
	5206 - Totals	\$0.00	\$0.00	\$1,191.40	(\$1,191.40)	+++	\$210.00
5207							
5207.000	Repairs & Maintenance	.00	.00	13.64	(13.64)	+++	.00
	5207 - Totals	\$0.00	\$0.00	\$13.64	(\$13.64)	+++	\$0.00
5208							
5208.000	Bldg Repair & Maint	15,000.00	922.02	2,508.38	12,491.62	17	11,321.97
	5208 - Totals	\$15,000.00	\$922.02	\$2,508.38	\$12,491.62	17%	\$11,321.97
5212							
5212.000	Contracted/Purchased Serv	2,080,000.00	141,009.99	781,988.72	1,298,011.28	38	1,883,785.86
	5212 - Totals	\$2,080,000.00	\$141,009.99	\$781,988.72	\$1,298,011.28	38%	\$1,883,785.86
5214							
5214.000	Interdepartment Services	.00	971.27	971.27	(971.27)	+++	1,672.49
	5214 - Totals	\$0.00	\$971.27	\$971.27	(\$971.27)	+++	\$1,672.49
	Department 620 - Transfer Station Totals	\$2,095,000.00	\$142,903.28	\$789,901.00	\$1,305,099.00	38%	\$1,906,970.54
Department 621 - Landfill							
5201							
5201.000	Training and Travel	8,200.00	.00	.00	8,200.00	0	.00
	5201 - Totals	\$8,200.00	\$0.00	\$0.00	\$8,200.00	0%	\$0.00



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 621 - Landfill							
5203							
5203.001	Electric	.00	.00	.00	.00	+++	662.83
5203 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$662.83
5206							
5206.000	Supplies	40,095.00	.00	.00	40,095.00	0	10,236.41
5206 - Totals		\$40,095.00	\$0.00	\$0.00	\$40,095.00	0%	\$10,236.41
5207							
5207.000	Repairs & Maintenance	.00	.00	.00	.00	+++	76.37
5207 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$76.37
5208							
5208.000	Bldg Repair & Maint	.00	589.23	1,834.84	(1,834.84)	+++	3,445.76
5208 - Totals		\$0.00	\$589.23	\$1,834.84	(\$1,834.84)	+++	\$3,445.76
5212							
5212.000	Contracted/Purchased Serv	103,000.00	1,297.16	1,484.31	101,515.69	1	32,151.57
5212 - Totals		\$103,000.00	\$1,297.16	\$1,484.31	\$101,515.69	1%	\$32,151.57
5214							
5214.000	Interdepartment Services	.00	.00	13,215.46	(13,215.46)	+++	55,534.96
5214 - Totals		\$0.00	\$0.00	\$13,215.46	(\$13,215.46)	+++	\$55,534.96
5221							
5221.000	Transportation/Vehicles	314,500.00	28,897.63	164,021.36	150,478.64	52	389,689.20
5221 - Totals		\$314,500.00	\$28,897.63	\$164,021.36	\$150,478.64	52%	\$389,689.20
5223							
5223.000	Tools & Small Equipment	20,000.00	.00	.00	20,000.00	0	.00
5223 - Totals		\$20,000.00	\$0.00	\$0.00	\$20,000.00	0%	\$0.00
5226							
5226.000	Advertising	2,500.00	.00	190.40	2,309.60	8	2,050.85
5226 - Totals		\$2,500.00	\$0.00	\$190.40	\$2,309.60	8%	\$2,050.85
5290							
5290.000	Other Expenses	5,000.00	.00	.00	5,000.00	0	(7,466.00)
5290 - Totals		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	(\$7,466.00)
Department 621 - Landfill Totals		\$493,295.00	\$30,784.02	\$180,746.37	\$312,548.63	37%	\$486,381.95



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 622 - Scrap Yard							
5110							
5110.001	Regular Salaries/Wages	147,579.36	8,371.63	47,040.23	100,539.13	32	117,157.69
5110.002	Holidays	.00	554.72	2,885.58	(2,885.58)	+++	5,556.66
5110.003	Sick Leave	.00	249.83	3,221.20	(3,221.20)	+++	5,832.27
5110.004	Overtime	.00	.00	214.33	(214.33)	+++	4,525.89
5110 - Totals		\$147,579.36	\$9,176.18	\$53,361.34	\$94,218.02	36%	\$133,072.51
5120							
5120.001	Annual Leave	.00	741.44	3,905.63	(3,905.63)	+++	5,562.78
5120.002	SBS	9,046.61	607.95	3,510.43	5,536.18	39	8,498.21
5120.003	Medicare	2,139.89	143.79	830.37	1,309.52	39	2,010.20
5120.004	PERS	32,467.31	4,131.37	14,548.23	17,919.08	45	38,652.53
5120.005	Health Insurance	27,281.04	1,941.60	8,737.20	18,543.84	32	30,819.75
5120.006	Life Insurance	42.48	3.03	15.66	26.82	37	38.17
5120.007	Workmen's Compensation	9,725.44	764.65	4,204.02	5,521.42	43	9,084.72
5120 - Totals		\$80,702.77	\$8,333.83	\$35,751.54	\$44,951.23	44%	\$94,666.36
5201							
5201.000	Training and Travel	2,000.00	.00	734.12	1,265.88	37	1,230.91
5201 - Totals		\$2,000.00	\$0.00	\$734.12	\$1,265.88	37%	\$1,230.91
5202							
5202.000	Uniforms	2,000.00	.00	759.62	1,240.38	38	543.39
5202 - Totals		\$2,000.00	\$0.00	\$759.62	\$1,240.38	38%	\$543.39
5203							
5203.001	Electric	23,000.00	1,878.07	10,955.39	12,044.61	48	21,627.64
5203 - Totals		\$23,000.00	\$1,878.07	\$10,955.39	\$12,044.61	48%	\$21,627.64
5204							
5204.000	Telephone	1,932.00	333.15	1,000.90	931.10	52	1,950.57
5204 - Totals		\$1,932.00	\$333.15	\$1,000.90	\$931.10	52%	\$1,950.57
5206							
5206.000	Supplies	8,800.00	812.50	5,151.55	3,648.45	59	23,799.23
5206 - Totals		\$8,800.00	\$812.50	\$5,151.55	\$3,648.45	59%	\$23,799.23
5207							
5207.000	Repairs & Maintenance	.00	.00	.00	.00	+++	359.50
5207 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$359.50



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 622 - Scrap Yard							
5208							
5208.000	Bldg Repair & Maint	.00	177.45	1,830.71	(1,830.71)	+++	15,143.90
5208 - Totals		\$0.00	\$177.45	\$1,830.71	(\$1,830.71)	+++	\$15,143.90
5212							
5212.000	Contracted/Purchased Serv	206,000.00	10,797.07	74,598.03	131,401.97	36	191,121.38
5212 - Totals		\$206,000.00	\$10,797.07	\$74,598.03	\$131,401.97	36%	\$191,121.38
5214							
5214.000	Interdepartment Services	.00	7,534.61	10,439.86	(10,439.86)	+++	5,387.69
5214 - Totals		\$0.00	\$7,534.61	\$10,439.86	(\$10,439.86)	+++	\$5,387.69
5221							
5221.000	Transportation/Vehicles	.00	430.89	3,772.52	(3,772.52)	+++	9,669.81
5221 - Totals		\$0.00	\$430.89	\$3,772.52	(\$3,772.52)	+++	\$9,669.81
5223							
5223.000	Tools & Small Equipment	3,000.00	169.53	275.68	2,724.32	9	5,407.93
5223 - Totals		\$3,000.00	\$169.53	\$275.68	\$2,724.32	9%	\$5,407.93
5227							
5227.002	Rent-Equipment	35,000.00	.00	30,655.00	4,345.00	88	30,866.96
5227 - Totals		\$35,000.00	\$0.00	\$30,655.00	\$4,345.00	88%	\$30,866.96
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	486.50
5290 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$486.50
Department 622 - Scrap Yard Totals		\$510,014.13	\$39,643.28	\$229,286.26	\$280,727.87	45%	\$535,334.28
Department 623 - Dropoff Recycle Center							
5120							
5120.001	Annual Leave	4,525.00	.00	.00	4,525.00	0	.00
5120.002	SBS	277.38	.00	.00	277.38	0	.00
5120.003	Medicare	65.61	.00	.00	65.61	0	.00
5120 - Totals		\$4,867.99	\$0.00	\$0.00	\$4,867.99	0%	\$0.00
5203							
5203.001	Electric	.00	.00	2,285.24	(2,285.24)	+++	5,275.44
5203 - Totals		\$0.00	\$0.00	\$2,285.24	(\$2,285.24)	+++	\$5,275.44



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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							
5206							
5206.000	Supplies	2,000.00	.00	.00	2,000.00	0	210.00
	5206 - Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$210.00
5212							
5212.000	Contracted/Purchased Serv	77,250.00	5,847.29	22,900.91	54,349.09	30	64,164.33
	5212 - Totals	\$77,250.00	\$5,847.29	\$22,900.91	\$54,349.09	30%	\$64,164.33
5214							
5214.000	Interdepartment Services	.00	2,423.92	4,540.54	(4,540.54)	+++	8,058.38
	5214 - Totals	\$0.00	\$2,423.92	\$4,540.54	(\$4,540.54)	+++	\$8,058.38
	Department 623 - Dropoff Recycle Center Totals	\$84,117.99	\$8,271.21	\$29,726.69	\$54,391.30	35%	\$77,708.15
	Division 600 - Operations Totals	\$4,765,897.12	\$358,264.83	\$1,959,819.32	\$2,806,077.80	41%	\$4,441,098.34
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	87,033.00	7,375.98	44,255.88	42,777.12	51	88,511.70
	6201 - Totals	\$87,033.00	\$7,375.98	\$44,255.88	\$42,777.12	51%	\$88,511.70
6202							
6202.000	Depreciation-Plants	6,686.00	557.18	3,343.08	3,342.92	50	6,686.16
	6202 - Totals	\$6,686.00	\$557.18	\$3,343.08	\$3,342.92	50%	\$6,686.16
6205							
6205.000	Depreciation-Buildings	68,447.00	5,703.92	34,223.52	34,223.48	50	68,447.04
	6205 - Totals	\$68,447.00	\$5,703.92	\$34,223.52	\$34,223.48	50%	\$68,447.04
6206							
6206.000	Depreciation-Machinery	19,714.00	420.58	2,523.48	17,190.52	13	5,046.95
	6206 - Totals	\$19,714.00	\$420.58	\$2,523.48	\$17,190.52	13%	\$5,046.95
	Division 640 - Depreciation/Amortization Totals	\$181,880.00	\$14,057.66	\$84,345.96	\$97,534.04	46%	\$168,691.85
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	17,370.00	1.08	7.29	17,362.71	0	19,131.42
	5295 - Totals	\$17,370.00	\$1.08	\$7.29	\$17,362.71	0%	\$19,131.42



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 650 - Debt Payments							
7301							
7301.000	Note Principal Payments	115,798.00	.00	.00	115,798.00	0	.00
	7301 - Totals	\$115,798.00	\$0.00	\$0.00	\$115,798.00	0%	\$0.00
	Division 650 - Debt Payments Totals	\$133,168.00	\$1.08	\$7.29	\$133,160.71	0%	\$19,131.42
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	23,000.00	.00	23,000.00	.00	100	425,000.00
	7200 - Totals	\$23,000.00	\$0.00	\$23,000.00	\$0.00	100%	\$425,000.00
	Division 680 - Transfers Between Funds Totals	\$23,000.00	\$0.00	\$23,000.00	\$0.00	100%	\$425,000.00
	EXPENSE TOTALS	\$5,103,945.12	\$372,323.57	\$2,067,172.57	\$3,036,772.55	41%	\$5,053,921.61
Fund 230 - Solid Waste Fund Totals							
	REVENUE TOTALS	4,825,309.00	375,295.96	2,479,260.93	2,346,048.07	51%	4,609,694.45
	EXPENSE TOTALS	5,103,945.12	372,323.57	2,067,172.57	3,036,772.55	41%	5,053,921.61
	Fund 230 - Solid Waste Fund Net Gain (Loss)	(\$278,636.12)	\$2,972.39	\$412,088.36	\$690,724.48	(148%)	(\$444,227.16)
Fund Type Enterprise Funds Totals							
	REVENUE TOTALS	4,825,309.00	375,295.96	2,479,260.93	2,346,048.07	51%	4,609,694.45
	EXPENSE TOTALS	5,103,945.12	372,323.57	2,067,172.57	3,036,772.55	41%	5,053,921.61
	Fund Type Enterprise Funds Net Gain (Loss)	(\$278,636.12)	\$2,972.39	\$412,088.36	\$690,724.48	(148%)	(\$444,227.16)
Fund Category Proprietary Funds Totals							
	REVENUE TOTALS	4,825,309.00	375,295.96	2,479,260.93	2,346,048.07	51%	4,609,694.45
	EXPENSE TOTALS	5,103,945.12	372,323.57	2,067,172.57	3,036,772.55	41%	5,053,921.61
	Fund Category Proprietary Funds Net Gain (Loss)	(\$278,636.12)	\$2,972.39	\$412,088.36	\$690,724.48	(148%)	(\$444,227.16)
Grand Totals							
	REVENUE TOTALS	4,825,309.00	375,295.96	2,479,260.93	2,346,048.07	51%	4,609,694.45
	EXPENSE TOTALS	5,103,945.12	372,323.57	2,067,172.57	3,036,772.55	41%	5,053,921.61
	Grand Total Net Gain (Loss)	(\$278,636.12)	\$2,972.39	\$412,088.36	\$690,724.48	(148%)	(\$444,227.16)



Balance Sheet

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Detail Listing

Include Rollup Account/Rollup to Account

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					
1027.000	Change in FMV-Investments	1,689.00	1,689.00	.00	.00
1027 - Totals		\$1,689.00	\$1,689.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	279,136.10	(50,112.07)	329,248.17	657.02
1030 - Totals		\$279,136.10	(\$50,112.07)	\$329,248.17	657.02%
1050					
1050.000	Accts Rec.-Misc Billing	6,854.56	4,400.80	2,453.76	55.76
1050.010	Accts Rec.-Utility Billing	271,439.58	220,391.87	51,047.71	23.16
1050.050	Accts Rec.-Collections	79,633.17	39,597.77	40,035.40	101.11
1050.900	Allowance - Doubtful Acct	(79,633.17)	(39,597.77)	(40,035.40)	(101.11)
1050 - Totals		\$278,294.14	\$224,792.67	\$53,501.47	23.80%
1200					
1200.030	Prepaid Workers Compensation Insurance	2,935.84	.00	2,935.84	+++
1200 - Totals		\$2,935.84	\$0.00	\$2,935.84	+++
1425					
1425.000	Deferred Outflow OPEB	11,718.00	11,718.00	.00	.00
1425 - Totals		\$11,718.00	\$11,718.00	\$0.00	0.00%
1500					
1500.000	Land - General Fund	305,000.00	305,000.00	.00	.00
1500 - Totals		\$305,000.00	\$305,000.00	\$0.00	0.00%
1510					
1510.000	Land Improvements	4,652,468.33	4,652,468.33	.00	.00
1510 - Totals		\$4,652,468.33	\$4,652,468.33	\$0.00	0.00%
1520					
1520.300	Solid Waste Plant	451,788.22	451,788.22	.00	.00
1520 - Totals		\$451,788.22	\$451,788.22	\$0.00	0.00%
1540					
1540.000	Buildings	1,455,696.37	1,455,696.37	.00	.00
1540 - Totals		\$1,455,696.37	\$1,455,696.37	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	859,065.68	859,065.68	.00	.00
1550 - Totals		\$859,065.68	\$859,065.68	\$0.00	0.00%
1585					
1585.000	Intangible Accounts	37,898.68	37,898.68	.00	.00
1585 - Totals		\$37,898.68	\$37,898.68	\$0.00	0.00%



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Include Rollup Account/Rollup to Account

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					
1600					
1600.100	Accumulated Depreciation Land Improvements	(37,898.68)	(37,898.68)	.00	.00
1600 - Totals		(\$37,898.68)	(\$37,898.68)	\$0.00	0.00%
1610					
1610.000	Accumulated Depr. Land Im	(930,271.08)	(849,135.30)	(81,135.78)	(9.56)
1610 - Totals		(\$930,271.08)	(\$849,135.30)	(\$81,135.78)	(9.56%)
1620					
1620.000	Accumulated Depr Ut Plant	(32,873.62)	(26,744.64)	(6,128.98)	(22.92)
1620 - Totals		(\$32,873.62)	(\$26,744.64)	(\$6,128.98)	(22.92%)
1640					
1640.000	Accumulated Depr Building	(1,212,343.27)	(1,149,600.15)	(62,743.12)	(5.46)
1640 - Totals		(\$1,212,343.27)	(\$1,149,600.15)	(\$62,743.12)	(5.46%)
1650					
1650.000	Accumulated Depr Equipmnt	(835,933.99)	(831,307.61)	(4,626.38)	(.56)
1650 - Totals		(\$835,933.99)	(\$831,307.61)	(\$4,626.38)	(0.56%)
1825					
1825.000	Deferred Outflow Pension	3,386.00	3,386.00	.00	.00
1825 - Totals		\$3,386.00	\$3,386.00	\$0.00	0.00%
ASSETS TOTALS		\$5,289,755.72	\$5,058,704.50	\$231,051.22	4.57%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	263,281.95	(263,281.95)	(100.00)
2020 - Totals		\$0.00	\$263,281.95	(\$263,281.95)	(100.00%)
2025					
2025.000	Interfund Payable	1,526,433.96	1,526,433.96	.00	.00
2025 - Totals		\$1,526,433.96	\$1,526,433.96	\$0.00	0.00%
2060					
2060.000	Compensated Absences Pay.	4,022.89	4,022.89	.00	.00
2060 - Totals		\$4,022.89	\$4,022.89	\$0.00	0.00%
2100					
2100.006	Deposits - Garbage	4,445.59	7,509.16	(3,063.57)	(40.80)
2100 - Totals		\$4,445.59	\$7,509.16	(\$3,063.57)	(40.80%)
2450					
2450.300	Deferred Inflow OPEB	(1,824.00)	(1,824.00)	.00	.00



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Include Rollup Account/Rollup to Account

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					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2450.900	Net OPEB Liability	11,027.00	11,027.00	.00	.00
2450 - Totals		\$9,203.00	\$9,203.00	\$0.00	0.00%
2500					
2500.500	Notes Payable-State	1,157,975.55	1,157,975.55	.00	.00
2500.900	Net Pension Liability	6,500.00	6,500.00	.00	.00
2500 - Totals		\$1,164,475.55	\$1,164,475.55	\$0.00	0.00%
2600					
2600.000	Accrued Postclosure Costs	756,189.03	756,189.03	.00	.00
2600 - Totals		\$756,189.03	\$756,189.03	\$0.00	0.00%
2700					
2700.300	Deferred Inflow Pension	(24,962.00)	(24,962.00)	.00	.00
2700 - Totals		(\$24,962.00)	(\$24,962.00)	\$0.00	0.00%
LIABILITIES TOTALS		\$3,439,808.02	\$3,706,153.54	(\$266,345.52)	(7.19%)
FUND EQUITY					
2800					
2800.002	Contributed Cap.-State	5,559,845.45	5,559,845.45	.00	.00
2800.003	Contributed Cap.-Local	37,500.00	37,500.00	.00	.00
2800 - Totals		\$5,597,345.45	\$5,597,345.45	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	7,403.00	7,403.00	.00	.00
2900 - Totals		\$7,403.00	\$7,403.00	\$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	(771,715.02)	(771,715.02)	.00	.00
2910 - Totals		(\$771,715.02)	(\$771,715.02)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(3,028,852.31)	(3,028,852.31)	.00	.00
2920 - Totals		(\$3,028,852.31)	(\$3,028,852.31)	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(7,403.00)	(7,403.00)	.00	.00
2965 - Totals		(\$7,403.00)	(\$7,403.00)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$1,796,778.12	\$1,796,778.12	\$0.00	0.00%
Prior Year Fund Equity Adjustment		444,227.16			
Fund Revenues		(4,524,558.70)			



Balance Sheet

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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
	Fund Expenses	4,027,161.96			
	FUND EQUITY TOTALS	\$1,849,947.70	\$1,796,778.12	\$53,169.58	2.96%
	LIABILITIES AND FUND EQUITY TOTALS	\$5,289,755.72	\$5,502,931.66	(\$213,175.94)	(3.87%)
Fund	230 - Solid Waste Fund Totals	\$0.00	(\$444,227.16)	\$444,227.16	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$444,227.16)	\$444,227.16	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$444,227.16)	\$444,227.16	100.00%
	Grand Totals	\$0.00	(\$444,227.16)	\$444,227.16	100.00%



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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 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							
3950.230	Transfer In Solid Waste	23,000.00	.00	23,000.00	.00	100	425,000.00
	3950 - Totals	\$23,000.00	\$0.00	\$23,000.00	\$0.00	100%	\$425,000.00
	Department 390 - Cash Basis Receipts Totals	\$23,000.00	\$0.00	\$23,000.00	\$0.00	100%	\$425,000.00
	Division 300 - Revenue Totals	\$23,000.00	\$0.00	\$23,000.00	\$0.00	100%	\$425,000.00
	REVENUE TOTALS	\$23,000.00	\$0.00	\$23,000.00	\$0.00	100%	\$425,000.00
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	41.16	2,966.05	(2,966.05)	+++	11,535.58
	5206 - Totals	\$0.00	\$41.16	\$2,966.05	(\$2,966.05)	+++	\$11,535.58
5212							
5212.000	Contracted/Purchased Serv	145,930.36	2,185.67	85,967.38	59,962.98	59	65,247.98
	5212 - Totals	\$145,930.36	\$2,185.67	\$85,967.38	\$59,962.98	59%	\$65,247.98
5214							
5214.000	Interdepartment Services	.00	2,615.50	6,369.09	(6,369.09)	+++	20,362.16
	5214 - Totals	\$0.00	\$2,615.50	\$6,369.09	(\$6,369.09)	+++	\$20,362.16
	Department 630 - Operations Totals	\$145,930.36	\$4,842.33	\$95,302.52	\$50,627.84	65%	\$97,145.72
	Department 670 - Fixed Assets						
7150							
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	+++	(97,145.72)
	7150 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$97,145.72)
	Department 670 - Fixed Assets Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$97,145.72)
	Department 680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	59,110.06
	7200 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$59,110.06
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$59,110.06
	Division 600 - Operations Totals	\$145,930.36	\$4,842.33	\$95,302.52	\$50,627.84	65%	\$59,110.06
	EXPENSE TOTALS	\$145,930.36	\$4,842.33	\$95,302.52	\$50,627.84	65%	\$59,110.06
	Fund 740 - Capital Project-Solid Wst Totals						



Income Statement

Through 12/31/19

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 Total Actual
Fund Category	Proprietary Funds						
Fund Type	Capital Projects Funds						
	REVENUE TOTALS	23,000.00	.00	23,000.00	.00	100%	425,000.00
	EXPENSE TOTALS	145,930.36	4,842.33	95,302.52	50,627.84	65%	59,110.06
Fund	740 - Capital Project-Solid Wst Net Gain (Loss)	(\$122,930.36)	(\$4,842.33)	(\$72,302.52)	\$50,627.84	59%	\$365,889.94
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	23,000.00	.00	23,000.00	.00	100%	425,000.00
	EXPENSE TOTALS	145,930.36	4,842.33	95,302.52	50,627.84	65%	59,110.06
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$122,930.36)	(\$4,842.33)	(\$72,302.52)	\$50,627.84	59%	\$365,889.94
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	23,000.00	.00	23,000.00	.00	100%	425,000.00
	EXPENSE TOTALS	145,930.36	4,842.33	95,302.52	50,627.84	65%	59,110.06
Fund Category	Proprietary Funds Net Gain (Loss)	(\$122,930.36)	(\$4,842.33)	(\$72,302.52)	\$50,627.84	59%	\$365,889.94
	Grand Totals						
	REVENUE TOTALS	23,000.00	.00	23,000.00	.00	100%	425,000.00
	EXPENSE TOTALS	145,930.36	4,842.33	95,302.52	50,627.84	65%	59,110.06
	Grand Total Net Gain (Loss)	(\$122,930.36)	(\$4,842.33)	(\$72,302.52)	\$50,627.84	59%	\$365,889.94



Balance Sheet

Through 06/17/20

Detail Listing

Include Rollup Account/Rollup to Account















Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Capital Projects Funds					
Fund 740 - Capital Project-Solid Wst					
ASSETS					
1030					
1030.100	Investment-Central Trea.	730,853.73	812,120.04	(81,266.31)	(10.01)
1030 - Totals		\$730,853.73	\$812,120.04	(\$81,266.31)	(10.01%)
1590					
1590.000	Construction in Progress	58,547.79	58,547.79	.00	.00
1590 - Totals		\$58,547.79	\$58,547.79	\$0.00	0.00%
ASSETS TOTALS		\$789,401.52	\$870,667.83	(\$81,266.31)	(9.33%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	4,777.89	(4,777.89)	(100.00)
2020 - Totals		\$0.00	\$4,777.89	(\$4,777.89)	(100.00%)
LIABILITIES TOTALS		\$0.00	\$4,777.89	(\$4,777.89)	(100.00%)
FUND EQUITY					
2900					
2900.010	Reserve for Encumbrances	2,106.25	2,106.25	.00	.00
2900 - Totals		\$2,106.25	\$2,106.25	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	771,715.02	771,715.02	.00	.00
2910 - Totals		\$771,715.02	\$771,715.02	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(271,715.02)	(271,715.02)	.00	.00
2920 - Totals		(\$271,715.02)	(\$271,715.02)	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(2,106.25)	(2,106.25)	.00	.00
2965 - Totals		(\$2,106.25)	(\$2,106.25)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$500,000.00	\$500,000.00	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(365,889.94)			
	Fund Revenues	(23,000.00)			
	Fund Expenses	99,488.42			
FUND EQUITY TOTALS		\$789,401.52	\$500,000.00	\$289,401.52	57.88%
LIABILITIES AND FUND EQUITY TOTALS		\$789,401.52	\$504,777.89	\$284,623.63	56.39%
Fund 740 - Capital Project-Solid Wst Totals		\$0.00	\$365,889.94	(\$365,889.94)	(100.00%)
Fund Type Capital Projects Funds Totals		\$0.00	\$365,889.94	(\$365,889.94)	(100.00%)
Fund Category Proprietary Funds Totals		\$0.00	\$365,889.94	(\$365,889.94)	(100.00%)
Grand Totals		\$0.00	\$365,889.94	(\$365,889.94)	(100.00%)










**Harbor System
Financial Analysis**

As Of, And For the Fiscal Quarter Ending, December 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture 
Revenue	1,415,790	 Revenue Increased by 3.4% Over 1 st Half FY2019	 Met Plan	Annual moorage increases necessary to finance capital improvements
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	59,231	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	362,539	 More Than Last year	 Exceeded Plan	Cash flow from operations is adequate and exceeding plan
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	708,880	 More Than Last Year	 Exceeded Plan	Net income is exceeding plan; watch trend
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	503,706	 More Than Prior Year	 Exceeded Plan	Asset replacement is adequate ; however, ability to finance replacement of large infrastructure assets depends on future moorage increases
Total Working Capital (What total resources are available in the fund)	14,808,579	 Less Than Prior Year	 Met Plan	Working capital is adequate and in line with plan
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	11,922,451	 Not Meaningfully Different	 Met Plan	Capital project funding adequately addresses current infrastructure needs

Undesignated Working Capital (How much of the fund's resources are available?)	4,758,923	 Decreased by \$1,837.2K from December 31, 2018 due to new capital appropriations	 Met Plan	Undesignated working capital is adequate for the present; however, ability to finance replacement of large infrastructure depends on sustained future moorage increases
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	2,141.8	 More Than Last year	 Met Plan	Working capital is adequate and in line with plan
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	688.3	 Less Than Last Year	 Met Plan	Watch Trend 

The financial performance of the Harbor Fund over the fiscal year met or exceeded all aspects of the annual financial plan, and, was improved over FY2018 in all metrics other than working capital. This was due to the expenditure of working capital in the Crescent Harbor renovation project..

For the 1st half of FY2020, moorage and other harbor system revenue increased by \$47.0K, or 3.4% over FY2019; a moorage fee increase was the reason for the increase in revenue. Net income increased by \$554.0K from FY2019 to \$708.9K, due to grant revenue for the Crescent Harbor project.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$362.5K, an increase of \$20.6K from FY2019. Total working capital declined to \$14,808.6K, due to the expenditure of bonding proceeds on the Crescent Harbor project.

As first reported in previous Financial Analyses, results for the first fiscal quarter of FY2020 reflect the issuance of \$8,025,000 in harbor revenue bonds in November, 2018. The proceeds from this bond issuance is being used to pay for the costs of Phase 1 of the Crescent Harbor Replacement project. Unspent proceeds are reflected in the balance of working capital dedicated for capital projects.

For several years, the Harbor Fund Has continued to follow a fiscal plan designed to ultimately provide the necessary capital to renovate Eliason harbor in the 2030s, with sustained annual moorage increases in the range of 6%. Several developments at the State and local level, however, are poised to disrupt this plan and will require the Municipality to rethink the level of harbor infrastructure it can afford to operate and maintain.

The reason for this re-thinking is that the strategic fiscal plan for the harbor system has been built around the assumption that a \$5 million grant will be obtained to assist with the renovation of each of the 5 major harbors. If grants are not obtained for the eventual renovation of Sealing Cove Harbor, Thompson Harbor and Eliason Harbor, the combined loss of

\$15 million in future grant funding would make the moorage rate increases required to self-fund the renovations untenable.

It is highly likely that a combination of events and circumstances will combine, causing pressure to mount to scale back the size and scope of the infrastructure in the harbor system by both condemning and demolishing some of our harbors at the end of their useful lives, or, by selling and privatizing harbors and associated uplands.

City and Borough of Sitka
Harbor Fund
Financial Statements
For The Twelve-Month Period Ending June 30, 2020
(Unaudited)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2019 Plan (S/L -50.00%)	Variance To FY2019 Plan
Revenue:									
Permanent Moorage	609,935	475,296	-	-	1,085,231	998,505	86,726	1,048,791	36,441
Transient Moorage	215,197	37,752	-	-	252,949	278,229	(25,280)	229,850	23,100
Lightering Fees	-	-	-	-	-	-	-	1,260	(1,260)
Other Operating Revenue	56,179	21,431	-	-	77,610	92,055	(14,445)	82,784	(5,174)
Total Revenue:	881,311	534,479	-	-	1,415,790	1,368,789	47,001	1,362,684	53,106
Cost of Sales:									
Operations	367,349	382,923	-	-	750,272	710,822	(39,450)	736,085	(14,187)
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	343,942	343,943	-	-	687,885	686,113	(1,772)	686,112	1,773
Total Cost of Sales:	711,291	726,866	-	-	1,438,157	1,396,935	(41,222)	1,422,197	(12,414)
Gross Margin:	170,020 19.29%	(192,387) -36.00%	-	-	(22,367) -1.58%	(28,146) -2.06%	5,779 0.48%	(59,513) -4.37%	37,146 4.84%
Selling and Administrative Expenses	153,376	149,603	-	-	302,979	315,981	13,002	376,397	73,418
Earnings (Loss) Before Interest (EBI):	16,644 1.89%	(341,990) -63.99%	-	-	(325,346) -22.98%	(344,127) -25.14%	18,781 2.16%	(435,910) -31.99%	110,564 34.15%
Non-operating Revenue and Expense:									
Raw Fish Tax	326,375	326,375	-	-	652,750	486,196	166,554	652,750	-
Other Non-Operating Revenue/(Expense):	60,675	47,869	-	-	108,544	101,076	7,468	112,500	(3,956)
Grant Revenue	-	500,000	-	-	500,000	64,947	435,053	500,000	-
Bond Fund Interest Revenue:	43,784	-	-	-	43,784	9,958	33,826	86,800	(43,016)
Interest Expense Bonds:	(133,725)	(133,725)	-	-	(267,450)	(159,458)	(107,992)	(267,451)	0
Interest Expense Loans:	(1,701)	(1,701)	-	-	(3,402)	(3,742)	341	(3,401)	(1)
Total Non-operating Revenue & Expense:	295,408	738,818	-	-	1,034,226	498,977	535,249	1,081,199	(46,972)
Net Income:	312,052 35.41%	396,828 74.25%	-	-	708,880 50.07%	154,850 11.31%	554,030 1178.76%	645,289 47.35%	63,591 119.74%
Earnings Before Interest and Depreciation (EBIDA):	360,586 40.91%	1,953 0.37%	-	-	362,539 25.61%	341,986 24.98%	20,553 0.62%	250,203 18.36%	112,337 -17.74%
Bond Covenant Ratio	3.35				2.47	3.62	(1.15)	2.33	0.14
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	655,994	740,771	-	-	1,396,765	840,963	555,802	1,331,401	65,364
Debt Principal	102,587	102,587	-	-	205,174	100,174	(105,000)	205,174	-
Debt Principal Coverage Surplus/Deficit	553,407	638,184	-	-	1,191,591	740,789	450,802	1,126,227	65,364
Debt Principal Coverage Percentage	639.45%				680.77%	839.50%	-158.73%	648.91%	31.86%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	553,407	638,184	-	-	1,191,591	740,789	450,802	1,126,227	65,364
Depreciation	343,942	343,943	-	-	687,885	686,113	(1,772)	687,885	-
Cash Accumulated For/(Taken From) Asset Replacement	209,465	294,241	-	-	503,706	54,676	449,030	438,342	65,364

Working Capital

Cash Flow:

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2019 Plan (S/L -50.00%)	Variance To FY2019 Plan
Net Income Plus Depreciation Less Principal CapEx, Accruals, and other Balance Sheet Changes	553,407	638,184	-	-	1,191,591	740,789	450,802	1,126,227	65,364
Increase in (Decrease in) Working Capital	334,680	(3,502,901)	-	-	(3,168,221)	8,147,662	(11,315,883)	(3,168,221)	-
	888,087	(2,864,717)	-	-	(1,976,630)	8,888,451	(10,865,081)	(2,041,994)	65,364
Plus Beginning Total Working Capital	16,785,209	17,673,296	-	-	16,785,209	7,919,988	8,865,221	16,785,209	-
Equals Ending Total Working Capital:	17,673,296	14,808,579	-	-	14,808,579	16,808,439	(1,999,860)	14,743,215	65,364
Working Capital Detail:									
Repair Reserve (1% of PPE):	386,526	386,526	-	-	386,526				
Working Capital Designated for CapEx	11,922,451	9,638,748	-	-	9,638,748				
Working Capital Designated for Baranof Warm Springs Dock	24,202	24,382	-	-	24,382				
Undesignated Working Capital	5,340,117	4,758,923	-	-	4,758,923				
Total Working Capital:	17,673,296	14,808,579	-	-	14,808,579				
Days On Hand Annual Cash Outlays in:									
Total Working Capital:	2,580.25	2,121.94	-	-	2,141.79				
Total Working Capital Less Repair Reserve:	2,523.82	2,066.56	-	-	2,085.88				
Undesignated Working Capital	779.64	681.91	-	-	688.29				
Working Capital Calculation:									
Current Assets	17,913,328	15,105,322	-	-	15,105,322				
Accrued Raw Fish Tax Receivable	326,375	652,750	-	-	652,750				
Current Liabilities	(156,059)	(539,145)	-	-	(539,145)				
CPLTD	(410,348)	(410,348)	-	-	(410,348)				
Total Working Capital	17,673,296	14,808,579	-	-	14,808,579				

Project	FY2020		Bond Fund Cash	Cash	State Grant A/R	State Loan A/R	Federal Loan A/R	Construction In Progress 6/30/2019	Supplies Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Advertising Expenses	Capitalized Interest	Total Expenses
	Bond Proceeds Transfers In	FY2020 Appropriations												
80242 - Seplane Base Planning Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90741 - Baranoff Warm Springs Dock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90751 - Crescent Harbor Water Line Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90757 - Transient Float	\$ -	\$ -	\$ -	\$ 262,457.44	\$ -	\$ -	\$ -	\$ 1,189.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90768 - Eliason 5/6 Float replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90798 - Eliason Electrical Upgrades	\$ -	\$ 1,629,772.00	\$ -	\$ 1,644,003.34	\$ -	\$ -	\$ -	\$ 768.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90799 - Eliason Flotation Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90810 - Sealing Cove Maintenance	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90818 - Float Plane Dock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90848 - Crescent Harbor Flotation Upgrades	\$ -	\$ -	\$ -	\$ 49,843.92	\$ -	\$ -	\$ -	\$ 156.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90849 - Crescent Harbor Phase 1 Design	\$ -	\$ -	\$ 1,551,889.41	\$ 1,785,049.33	\$ 500,000.00	\$ -	\$ -	\$ 316,240.77	\$ -	\$ 5,667,350.44	\$ 50,449.52	\$ 130.25	\$ -	\$ 5,717,930.21
90850 - O'Connell Lightering Facility Repair	\$ -	\$ -	\$ -	\$ 15,700.77	\$ -	\$ -	\$ -	\$ 553,841.93	\$ -	\$ 7.45	\$ 449.85	\$ -	\$ -	\$ 457.30
90879 - Seaplane Base Project	\$ -	\$ 56,176.00	\$ -	\$ (11,061.13)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,990.57	\$ 8,246.56	\$ -	\$ -	\$ 67,237.13
90901 - MSC Bulkhead Pile Repair	\$ -	\$ 70,000.00	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90902 - Crescent Harbor High-Load Dock & Net Shed Condition Assessment	\$ -	\$ 75,000.00	\$ -	\$ 72,049.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,950.08	\$ -	\$ -	\$ 2,950.08
90903 - Thomsen Harbor Anode Replacement	\$ -	\$ 203,000.00	\$ -	\$ 201,212.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,787.04	\$ -	\$ -	\$ 1,787.04
90906 - Harbor Security Cameras	\$ -	\$ 20,000.00	\$ -	\$ 3,060.00	\$ -	\$ -	\$ -	\$ 553,841.93	\$ -	\$ 16,940.00	\$ -	\$ -	\$ -	\$ 16,940.00
No Project/Miscoding	\$ -	\$ -	\$ -	\$ (250.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250.00	\$ -	\$ -	\$ -	\$ 250.00
Totals:	\$ -	\$ 2,053,948.00	\$ 1,551,889.41	\$ 4,107,066.55	\$ 500,000.00	\$ -	\$ -	\$ 1,426,038.37	\$ -	\$ 5,743,538.46	\$ 63,883.05	\$ 130.25	\$ -	\$ 5,807,551.76

Project	Mixed Project	Expenses	CIP/Expense	Construction	Total	Accounts	Retainage	Total	Working
	Expenses	Reclassified	Reclass to	In Progress	Assets	Payable	Payable	Liabilities	Capital
	Reclassified	To CIP	Parent Fund	6/30/2019					
80242 - Seplane Base Planning Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90741 - Baranoff Warm Springs Dock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90751 - Crescent Harbor Water Line Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90757 - Transient Float	\$ -	\$ -	\$ -	\$ 1,189.00	\$ 263,646.44	\$ -	\$ -	\$ -	\$ 263,646.44
90768 - Eliason 5/6 Float replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90798 - Eliason Electrical Upgrades	\$ -	\$ -	\$ -	\$ 768.66	\$ 1,644,772.00	\$ -	\$ -	\$ -	\$ 1,644,772.00
90799 - Eliason Flotation Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90810 - Sealing Cove Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00
90818 - Float Plane Dock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90848 - Crescent Harbor Flotation Upgrades	\$ -	\$ -	\$ -	\$ 156.08	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00
90849 - Crescent Harbor Phase 1 Design	\$ -	\$ 115,735.33	\$ -	\$ 431,976.10	\$ 4,153,179.51	\$ -	\$ 279,920.95	\$ 279,920.95	\$ 3,873,258.56
90850 - O'Connell Lightering Facility Repair	\$ -	\$ -	\$ -	\$ 553,841.93	\$ 569,542.70	\$ -	\$ -	\$ -	\$ 569,542.70
90879 - Seaplane Base Project	\$ -	\$ -	\$ -	\$ -	\$ (11,061.13)	\$ -	\$ -	\$ -	\$ (11,061.13)
90901 - MSC Bulkhead Pile Repair	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ 70,000.00
90902 - Crescent Harbor High-Load Dock & Net Shed Condition Assessment	\$ -	\$ -	\$ -	\$ -	\$ 72,049.92	\$ -	\$ -	\$ -	\$ 72,049.92
90903 - Thomsen Harbor Anode Replacement	\$ -	\$ -	\$ -	\$ -	\$ 201,212.96	\$ -	\$ -	\$ -	\$ 201,212.96
90906 - Harbor Security Cameras	\$ -	\$ -	\$ -	\$ 553,841.93	\$ 556,901.93	\$ -	\$ -	\$ -	\$ 556,901.93
No Project/Miscoding	\$ -	\$ -	\$ -	\$ -	\$ (250.00)	\$ -	\$ -	\$ -	\$ (250.00)
Totals:	\$ -	\$ 115,735.33	\$ -	\$ 1,541,773.70	\$ 7,584,994.33	\$ -	\$ 279,920.95	\$ 279,920.95	\$ 7,305,073.38



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.004	Raw Fish Tax	1,305,500.00	.00	.00	1,305,500.00	0	1,188,721.95
3101.017	PERS Relief	19,068.00	14,458.00	14,458.00	4,610.00	76	11,006.49
3101 - Totals		\$1,324,568.00	\$14,458.00	\$14,458.00	\$1,310,110.00	1%	\$1,199,728.44
Department 310 - State Revenue Totals		\$1,324,568.00	\$14,458.00	\$14,458.00	\$1,310,110.00	1%	\$1,199,728.44
Department 340 - Operating Revenue							
3441							
3441.000	Moorage-Permanent	2,097,581.00	(2,962.74)	1,085,231.01	1,012,349.99	52	1,953,502.74
3441 - Totals		\$2,097,581.00	(\$2,962.74)	\$1,085,231.01	\$1,012,349.99	52%	\$1,953,502.74
3442							
3442.000	Moorage-Transient	459,699.00	12,529.70	252,948.82	206,750.18	55	454,298.83
3442 - Totals		\$459,699.00	\$12,529.70	\$252,948.82	\$206,750.18	55%	\$454,298.83
3444							
3444.000	Airplane Float Fees	2,520.00	.00	.00	2,520.00	0	1,197.43
3444 - Totals		\$2,520.00	\$0.00	\$0.00	\$2,520.00	0%	\$1,197.43
3445							
3445.000	Lightering Fees	12,000.00	.00	.00	12,000.00	0	.00
3445 - Totals		\$12,000.00	\$0.00	\$0.00	\$12,000.00	0%	\$0.00
3446							
3446.000	Recreation Vehicle Fees	9,500.00	.00	1,368.58	8,131.42	14	2,802.25
3446 - Totals		\$9,500.00	\$0.00	\$1,368.58	\$8,131.42	14%	\$2,802.25
3448							
3448.000	Baranof Warm Springs	15,000.00	.00	7,153.00	7,847.00	48	11,330.25
3448 - Totals		\$15,000.00	\$0.00	\$7,153.00	\$7,847.00	48%	\$11,330.25
3491							
3491.000	Jobbing-Labor	1,000.00	512.08	2,161.94	(1,161.94)	216	2,738.47
3491 - Totals		\$1,000.00	\$512.08	\$2,161.94	(\$1,161.94)	216%	\$2,738.47
3492							
3492.000	Jobbing-Materials/Parts	1,000.00	.00	.00	1,000.00	0	33.29
3492 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$33.29



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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 240 - Harbor Fund							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3493							
3493.000	Jobbing-Equipment	500.00	.00	301.00	199.00	60	213.40
3493 - Totals		\$500.00	\$0.00	\$301.00	\$199.00	60%	\$213.40
Department 340 - Operating Revenue Totals		\$2,598,800.00	\$10,079.04	\$1,349,164.35	\$1,249,635.65	52%	\$2,426,116.66
Department 350 - Non-Operating Revenue							
3501							
3501.003	Other Revenue	12,000.00	370.90	7,313.91	4,686.09	61	16,385.48
3501.004	Daily Electric Billing	76,500.00	4,671.86	43,586.58	32,913.42	57	79,672.64
3501.005	Hoist Revenue	2,000.00	80.00	2,818.65	(818.65)	141	3,739.91
3501.006	Launch Ramp Fees	10,000.00	870.00	5,179.00	4,821.00	52	12,707.51
3501 - Totals		\$100,500.00	\$5,992.76	\$58,898.14	\$41,601.86	59%	\$112,505.54
Department 350 - Non-Operating Revenue Totals		\$100,500.00	\$5,992.76	\$58,898.14	\$41,601.86	59%	\$112,505.54
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	225,000.00	11,426.79	106,044.31	118,955.69	47	223,507.40
3610 - Totals		\$225,000.00	\$11,426.79	\$106,044.31	\$118,955.69	47%	\$223,507.40
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	187,193.75
3612 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$187,193.75
3620							
3620.000	Sale of Fixed Assets	.00	2,500.00	2,500.00	(2,500.00)	+++	.00
3620 - Totals		\$0.00	\$2,500.00	\$2,500.00	(\$2,500.00)	+++	\$0.00
Department 360 - Uses of Prop & Investment Totals		\$225,000.00	\$13,926.79	\$108,544.31	\$116,455.69	48%	\$410,701.15
Department 370 - Interfund Billings							
3701							
3701.194	Interfund Billing CPET	12,000.00	.00	.00	12,000.00	0	.00
3701 - Totals		\$12,000.00	\$0.00	\$0.00	\$12,000.00	0%	\$0.00
Department 370 - Interfund Billings Totals		\$12,000.00	\$0.00	\$0.00	\$12,000.00	0%	\$0.00



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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 240 - Harbor Fund							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	3,000.00	.00	.00	3,000.00	0	80,362.19
3807 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$80,362.19
3820							
3820.000	Bad Debt Collected	16,000.00	.00	1,008.22	14,991.78	6	7,520.21
3820 - Totals		\$16,000.00	\$0.00	\$1,008.22	\$14,991.78	6%	\$7,520.21
Department 380 - Miscellaneous Totals		\$19,000.00	\$0.00	\$1,008.22	\$17,991.78	5%	\$87,882.40
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	36,000.00	.00	.00	36,000.00	0	37,227.00
3950.194	Transfer In Comm Pass Tax	.00	.00	.00	.00	+++	17,432.67
3950.270	Transfer In GPIIP	.00	37.50	7,567.75	(7,567.75)	+++	5,232.12
3950 - Totals		\$36,000.00	\$37.50	\$7,567.75	\$28,432.25	21%	\$59,891.79
Department 390 - Cash Basis Receipts Totals		\$36,000.00	\$37.50	\$7,567.75	\$28,432.25	21%	\$59,891.79
Division 300 - Revenue Totals		\$4,315,868.00	\$44,494.09	\$1,539,640.77	\$2,776,227.23	36%	\$4,296,825.98
REVENUE TOTALS		\$4,315,868.00	\$44,494.09	\$1,539,640.77	\$2,776,227.23	36%	\$4,296,825.98
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	52,119.04	2,841.99	17,961.79	34,157.25	34	36,140.53
5110.002	Holidays	.00	423.51	1,128.15	(1,128.15)	+++	2,103.48
5110.003	Sick Leave	.00	334.35	1,450.01	(1,450.01)	+++	1,733.08
5110.004	Overtime	10,500.00	33.44	192.70	10,307.30	2	904.55
5110.010	Temp Wages	62,680.00	467.50	9,222.50	53,457.50	15	23,413.25
5110 - Totals		\$125,299.04	\$4,100.79	\$29,955.15	\$95,343.89	24%	\$64,294.89
5120							
5120.001	Annual Leave	22,359.00	.00	1,059.12	21,299.88	5	14,095.14
5120.002	SBS	9,051.42	251.37	1,901.14	7,150.28	21	4,927.05
5120.003	Medicare	2,141.05	59.47	449.72	1,691.33	21	1,165.44
5120.004	PERS	13,776.08	2,288.33	6,277.58	7,498.50	46	(83,417.86)
5120.005	Health Insurance	9,708.00	970.80	9,029.48	678.52	93	7,265.55
5120.006	Life Insurance	14.16	1.18	7.08	7.08	50	12.98



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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 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5120.007	Workmen's Compensation	4,692.37	18.86	142.63	4,549.74	3	347.63
5120 - Totals		\$61,742.08	\$3,590.01	\$18,866.75	\$42,875.33	31%	(\$55,604.07)
5201							
5201.000	Training and Travel	4,500.00	.00	945.66	3,554.34	21	628.18
5201 - Totals		\$4,500.00	\$0.00	\$945.66	\$3,554.34	21%	\$628.18
5202							
5202.000	Uniforms	250.00	.00	.00	250.00	0	297.00
5202 - Totals		\$250.00	\$0.00	\$0.00	\$250.00	0%	\$297.00
5203							
5203.001	Electric	.00	20.48	20.48	(20.48)	+++	22.26
5203 - Totals		\$0.00	\$20.48	\$20.48	(\$20.48)	+++	\$22.26
5204							
5204.000	Telephone	750.00	61.38	367.42	382.58	49	740.89
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	.00
5204 - Totals		\$1,050.00	\$61.38	\$367.42	\$682.58	35%	\$740.89
5205							
5205.000	Insurance	59,961.00	5,531.50	33,189.00	26,772.00	55	57,172.47
5205 - Totals		\$59,961.00	\$5,531.50	\$33,189.00	\$26,772.00	55%	\$57,172.47
5206							
5206.000	Supplies	5,000.00	.00	129.36	4,870.64	3	539.55
5206 - Totals		\$5,000.00	\$0.00	\$129.36	\$4,870.64	3%	\$539.55
5208							
5208.000	Bldg Repair & Maint	1,500.00	384.38	1,805.55	(305.55)	120	4,432.17
5208 - Totals		\$1,500.00	\$384.38	\$1,805.55	(\$305.55)	120%	\$4,432.17
5211							
5211.000	Data Processing Fees	56,912.00	4,742.67	28,456.02	28,455.98	50	52,425.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	30,915.00
5211 - Totals		\$56,912.00	\$4,742.67	\$28,456.02	\$28,455.98	50%	\$83,340.00
5212							
5212.000	Contracted/Purchased Serv	3,250.00	.00	2,209.81	1,040.19	68	3,421.97
5212 - Totals		\$3,250.00	\$0.00	\$2,209.81	\$1,040.19	68%	\$3,421.97



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5214							
5214.000	Interdepartment Services	333,329.00	26,954.15	152,628.74	180,700.26	46	267,161.41
5214 - Totals		\$333,329.00	\$26,954.15	\$152,628.74	\$180,700.26	46%	\$267,161.41
5221							
5221.000	Transportation/Vehicles	.00	32.28	1,426.23	(1,426.23)	+++	7,025.91
5221 - Totals		\$0.00	\$32.28	\$1,426.23	(\$1,426.23)	+++	\$7,025.91
5222							
5222.000	Postage	5,500.00	500.00	2,000.00	3,500.00	36	6,000.00
5222 - Totals		\$5,500.00	\$500.00	\$2,000.00	\$3,500.00	36%	\$6,000.00
5224							
5224.000	Dues & Publications	1,500.00	275.00	275.00	1,225.00	18	675.00
5224 - Totals		\$1,500.00	\$275.00	\$275.00	\$1,225.00	18%	\$675.00
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	1,116.00
5226 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,116.00
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	164.95
5227 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$164.95
5230							
5230.000	Bad Debts	40,000.00	.00	.00	40,000.00	0	39,189.84
5230 - Totals		\$40,000.00	\$0.00	\$0.00	\$40,000.00	0%	\$39,189.84
5231							
5231.000	Credit Card Expense	53,000.00	1,323.21	29,128.18	23,871.82	55	48,364.14
5231 - Totals		\$53,000.00	\$1,323.21	\$29,128.18	\$23,871.82	55%	\$48,364.14
5290							
5290.000	Other Expenses	.00	.00	1,576.11	(1,576.11)	+++	3,738.90
5290 - Totals		\$0.00	\$0.00	\$1,576.11	(\$1,576.11)	+++	\$3,738.90
5400							
5400.000	OPEB Expense	.00	.00	.00	.00	+++	(8,974.00)
5400 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$8,974.00)
Department 601 - Administration Totals		\$752,793.12	\$47,515.85	\$302,979.46	\$449,813.66	40%	\$523,747.46



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	417,208.80	26,809.74	164,006.77	253,202.03	39	336,804.79
5110.002	Holidays	.00	1,981.44	8,369.55	(8,369.55)	+++	18,180.72
5110.003	Sick Leave	.00	1,333.97	6,191.48	(6,191.48)	+++	40,004.42
5110.004	Overtime	.00	128.76	6,560.51	(6,560.51)	+++	9,762.46
5110.010	Temp Wages	.00	2,576.00	19,619.00	(19,619.00)	+++	30,675.55
5110 - Totals		\$417,208.80	\$32,829.91	\$204,747.31	\$212,461.49	49%	\$435,427.94
5120							
5120.001	Annual Leave	.00	7,302.36	24,001.60	(24,001.60)	+++	32,990.54
5120.002	SBS	25,574.87	2,463.17	14,040.74	11,534.13	55	28,760.06
5120.003	Medicare	6,049.53	582.65	3,331.26	2,718.27	55	6,825.09
5120.004	PERS	110,854.19	20,217.96	57,703.05	53,151.14	52	121,080.22
5120.005	Health Insurance	122,988.36	12,298.83	61,494.15	61,494.21	50	161,635.49
5120.006	Life Insurance	99.12	8.26	49.56	49.56	50	97.94
5120.007	Workmen's Compensation	22,403.88	2,006.50	12,605.91	9,797.97	56	24,889.91
5120 - Totals		\$287,969.95	\$44,879.73	\$173,226.27	\$114,743.68	60%	\$376,279.25
5201							
5201.000	Training and Travel	2,700.00	.00	566.20	2,133.80	21	3,392.48
5201 - Totals		\$2,700.00	\$0.00	\$566.20	\$2,133.80	21%	\$3,392.48
5202							
5202.000	Uniforms	2,500.00	2,446.00	2,582.12	(82.12)	103	1,624.18
5202 - Totals		\$2,500.00	\$2,446.00	\$2,582.12	(\$82.12)	103%	\$1,624.18
5203							
5203.001	Electric	450,000.00	36,450.85	246,958.58	203,041.42	55	495,489.51
5203.004	Solid Waste	.00	.00	.00	.00	+++	134.01
5203 - Totals		\$450,000.00	\$36,450.85	\$246,958.58	\$203,041.42	55%	\$495,623.52
5204							
5204.001	Cell Phone Stipend	600.00	50.00	300.00	300.00	50	750.00
5204 - Totals		\$600.00	\$50.00	\$300.00	\$300.00	50%	\$750.00
5206							
5206.000	Supplies	10,000.00	1,323.07	6,375.05	3,624.95	64	14,433.60
5206 - Totals		\$10,000.00	\$1,323.07	\$6,375.05	\$3,624.95	64%	\$14,433.60
5207							
5207.000	Repairs & Maintenance	111,570.23	1,440.59	32,955.28	78,614.95	30	41,259.14



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5207.001	Boat Repair and Maintenance	1,800.00	.00	2,284.74	(484.74)	127	3,135.06
5207.002	Crush derelict boats	5,000.00	.00	.00	5,000.00	0	.00
5207 - Totals		\$118,370.23	\$1,440.59	\$35,240.02	\$83,130.21	30%	\$44,394.20
5212							
5212.000	Contracted/Purchased Serv	95,000.00	.00	49,974.83	45,025.17	53	78,791.51
5212 - Totals		\$95,000.00	\$0.00	\$49,974.83	\$45,025.17	53%	\$78,791.51
5221							
5221.000	Transportation/Vehicles	53,521.00	3,356.79	22,294.71	31,226.29	42	38,061.65
5221 - Totals		\$53,521.00	\$3,356.79	\$22,294.71	\$31,226.29	42%	\$38,061.65
5222							
5222.000	Postage	.00	.00	50.63	(50.63)	+++	.00
5222 - Totals		\$0.00	\$0.00	\$50.63	(\$50.63)	+++	\$0.00
5223							
5223.000	Tools & Small Equipment	17,800.00	.00	7,460.00	10,340.00	42	545.00
5223 - Totals		\$17,800.00	\$0.00	\$7,460.00	\$10,340.00	42%	\$545.00
5226							
5226.000	Advertising	2,000.00	.00	263.25	1,736.75	13	494.35
5226 - Totals		\$2,000.00	\$0.00	\$263.25	\$1,736.75	13%	\$494.35
5227							
5227.002	Rent-Equipment	14,500.00	.00	.00	14,500.00	0	178.59
5227 - Totals		\$14,500.00	\$0.00	\$0.00	\$14,500.00	0%	\$178.59
5290							
5290.000	Other Expenses	.00	152.32	233.13	(233.13)	+++	.00
5290 - Totals		\$0.00	\$152.32	\$233.13	(\$233.13)	+++	\$0.00
Department 630 - Operations Totals		\$1,472,169.98	\$122,929.26	\$750,272.10	\$721,897.88	51%	\$1,489,996.27
Division 600 - Operations Totals		\$2,224,963.10	\$170,445.11	\$1,053,251.56	\$1,171,711.54	47%	\$2,013,743.73
Division 640 - Depreciation/Amortization							
6203							
6203.000	Depreciation-Harbors	1,340,522.00	112,185.94	673,115.64	667,406.36	50	1,346,230.84
6203 - Totals		\$1,340,522.00	\$112,185.94	\$673,115.64	\$667,406.36	50%	\$1,346,230.84



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
Division 640 - Depreciation/Amortization							
6205							
6205.000	Depreciation-Buildings	1,019.00	95.13	570.78	448.22	56	1,141.48
	6205 - Totals	\$1,019.00	\$95.13	\$570.78	\$448.22	56%	\$1,141.48
6206							
6206.000	Depreciation-Machinery	30,683.00	2,366.35	14,198.10	16,484.90	46	28,396.06
	6206 - Totals	\$30,683.00	\$2,366.35	\$14,198.10	\$16,484.90	46%	\$28,396.06
	Division 640 - Depreciation/Amortization Totals	\$1,372,224.00	\$114,647.42	\$687,884.52	\$684,339.48	50%	\$1,375,768.38
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	541,703.00	44,575.00	267,450.00	274,253.00	49	227,105.29
	5295 - Totals	\$541,703.00	\$44,575.00	\$267,450.00	\$274,253.00	49%	\$227,105.29
5297							
5297.000	Debt Admin Expense	.00	.00	.00	.00	+++	500.00
	5297 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$500.00
7301							
7301.000	Note Principal Payments	45,349.00	.00	.00	45,349.00	0	.00
	7301 - Totals	\$45,349.00	\$0.00	\$0.00	\$45,349.00	0%	\$0.00
7302							
7302.000	Bond Principal Payments	365,000.00	.00	.00	365,000.00	0	.00
	7302 - Totals	\$365,000.00	\$0.00	\$0.00	\$365,000.00	0%	\$0.00
	Division 650 - Debt Payments Totals	\$952,052.00	\$44,575.00	\$267,450.00	\$684,602.00	28%	\$227,605.29
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	10,000.00	468.26	7,713.88	2,286.12	77	.00
	7106 - Totals	\$10,000.00	\$468.26	\$7,713.88	\$2,286.12	77%	\$0.00
	Division 670 - Fixed Assets Totals	\$10,000.00	\$468.26	\$7,713.88	\$2,286.12	77%	\$0.00
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	1,997,772.00	.00	1,997,772.00	.00	100	8,003,515.92
	7200 - Totals	\$1,997,772.00	\$0.00	\$1,997,772.00	\$0.00	100%	\$8,003,515.92
	Division 680 - Transfers Between Funds Totals	\$1,997,772.00	\$0.00	\$1,997,772.00	\$0.00	100%	\$8,003,515.92



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
Division 690 - Other Financing Sources/Uses							
7740							
7740.000	Bonds issuance costs	.00	.00	.00	.00	+++	140,617.95
7740 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$140,617.95
Division 690 - Other Financing Sources/Uses Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$140,617.95
EXPENSE TOTALS		\$6,557,011.10	\$330,135.79	\$4,014,071.96	\$2,542,939.14	61%	\$11,761,251.27
Fund 240 - Harbor Fund Totals							
REVENUE TOTALS		4,315,868.00	44,494.09	1,539,640.77	2,776,227.23	36%	4,296,825.98
EXPENSE TOTALS		6,557,011.10	330,135.79	4,014,071.96	2,542,939.14	61%	11,761,251.27
Fund 240 - Harbor Fund Net Gain (Loss)		(\$2,241,143.10)	(\$285,641.70)	(\$2,474,431.19)	(\$233,288.09)	110%	(\$7,464,425.29)
Fund Type Enterprise Funds Totals							
REVENUE TOTALS		4,315,868.00	44,494.09	1,539,640.77	2,776,227.23	36%	4,296,825.98
EXPENSE TOTALS		6,557,011.10	330,135.79	4,014,071.96	2,542,939.14	61%	11,761,251.27
Fund Type Enterprise Funds Net Gain (Loss)		(\$2,241,143.10)	(\$285,641.70)	(\$2,474,431.19)	(\$233,288.09)	110%	(\$7,464,425.29)
Fund Category Proprietary Funds Totals							
REVENUE TOTALS		4,315,868.00	44,494.09	1,539,640.77	2,776,227.23	36%	4,296,825.98
EXPENSE TOTALS		6,557,011.10	330,135.79	4,014,071.96	2,542,939.14	61%	11,761,251.27
Fund Category Proprietary Funds Net Gain (Loss)		(\$2,241,143.10)	(\$285,641.70)	(\$2,474,431.19)	(\$233,288.09)	110%	(\$7,464,425.29)
Grand Totals							
REVENUE TOTALS		4,315,868.00	44,494.09	1,539,640.77	2,776,227.23	36%	4,296,825.98
EXPENSE TOTALS		6,557,011.10	330,135.79	4,014,071.96	2,542,939.14	61%	11,761,251.27
Grand Total Net Gain (Loss)		(\$2,241,143.10)	(\$285,641.70)	(\$2,474,431.19)	(\$233,288.09)	110%	(\$7,464,425.29)



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 240 - Harbor Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	74,054.34	74,054.34	.00	.00
1027 - Totals		\$74,054.34	\$74,054.34	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	6,198,301.33	6,942,713.47	(744,412.14)	(10.72)
1030 - Totals		\$6,198,301.33	\$6,942,713.47	(\$744,412.14)	(10.72%)
1050					
1050.000	Accts Rec.-Misc Billing	239.40	239.40	.00	.00
1050.030	Accts Rec.-Other	207,564.28	137,562.02	70,002.26	50.89
1050.050	Accts Rec.-Collections	267,639.79	269,013.98	(1,374.19)	(.51)
1050.060	Accts Rec.- State	.00	1,188,721.95	(1,188,721.95)	(100.00)
1050.900	Allowance - Doubtful Acct	(267,639.79)	(269,013.98)	1,374.19	.51
1050 - Totals		\$207,803.68	\$1,326,523.37	(\$1,118,719.69)	(84.33%)
1200					
1200.020	Prepaid Insurance	33,189.03	.00	33,189.03	+++
1200.030	Prepaid Workers Compensation Insurance	10,244.40	.00	10,244.40	+++
1200 - Totals		\$43,433.43	\$0.00	\$43,433.43	+++
1425					
1425.000	Deferred Outflow OPEB	62,465.00	62,465.00	.00	.00
1425 - Totals		\$62,465.00	\$62,465.00	\$0.00	0.00%
1500					
1500.240	Land - Harbor	90,000.00	90,000.00	.00	.00
1500 - Totals		\$90,000.00	\$90,000.00	\$0.00	0.00%
1510					
1510.000	Land Improvements	1,298,771.69	1,298,771.69	.00	.00
1510 - Totals		\$1,298,771.69	\$1,298,771.69	\$0.00	0.00%
1530					
1530.001	ANB Harbor	8,642,301.16	8,642,301.16	.00	.00
1530.002	Crescent Harbor	3,645,852.09	3,645,852.09	.00	.00
1530.003	Eliason Harbor	14,505,581.51	14,505,581.51	.00	.00
1530.004	Grid for Harbors	586,279.73	586,279.73	.00	.00
1530.005	Seaplane Float	458,006.91	458,006.91	.00	.00
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



Balance Sheet

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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 240 - Harbor Fund					
ASSETS					
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
1530 - Totals		\$36,699,211.19	\$36,699,211.19	\$0.00	0.00%
1540					
1540.000	Buildings	404,983.32	404,983.32	.00	.00
1540 - Totals		\$404,983.32	\$404,983.32	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	249,628.79	249,628.79	.00	.00
1550 - Totals		\$249,628.79	\$249,628.79	\$0.00	0.00%
1610					
1610.000	Accumulated Depr. Land Im	(675,916.81)	(659,086.21)	(16,830.60)	(2.55)
1610 - Totals		(\$675,916.81)	(\$659,086.21)	(\$16,830.60)	(2.55%)
1630					
1630.000	Accumulated Depr Harbor	.23	.23	.00	.00
1630.001	Accumulated Depr ANB Harb	(2,562,334.98)	(2,366,469.66)	(195,865.32)	(8.28)
1630.002	Accumulated Depr Crescent	(2,811,498.30)	(2,734,718.46)	(76,779.84)	(2.81)
1630.003	Accumulated Depr Eliason	(5,457,669.29)	(5,195,725.31)	(261,943.98)	(5.04)
1630.004	Accumulated Depr Grid	(586,279.73)	(586,279.73)	.00	.00
1630.005	Accumulated Depr Seaplane	(210,294.41)	(206,391.05)	(3,903.36)	(1.89)
1630.006	Accumulated Depr Work Flt	(482,774.50)	(480,471.40)	(2,303.10)	(.48)
1630.007	Accumulated Depr Sealing	(1,889,491.17)	(1,843,250.25)	(46,240.92)	(2.51)
1630.008	Accumulated Depr Port Fac	(195,001.44)	(195,001.44)	.00	.00
1630.009	Accumulated Depr Thomsen	(1,638,923.29)	(1,570,634.77)	(68,288.52)	(4.35)
1630.010	Parking Lots	(19,200.00)	(18,240.00)	(960.00)	(5.26)
1630.011	Accumulated Depreciation Fish Waste Boat	(148,123.94)	(134,658.08)	(13,465.86)	(10.00)
1630 - Totals		(\$16,001,590.82)	(\$15,331,839.92)	(\$669,750.90)	(4.37%)
1640					
1640.000	Accumulated Depr Building	(392,171.90)	(391,601.12)	(570.78)	(.15)
1640 - Totals		(\$392,171.90)	(\$391,601.12)	(570.78)	(0.15%)
1650					
1650.000	Accumulated Depr Equipmnt	(242,500.71)	(241,768.47)	(732.24)	(.30)
1650 - Totals		(\$242,500.71)	(\$241,768.47)	(732.24)	(0.30%)
1800					
1800.060	2013 Debt Serv Reserve Fd	923,585.69	911,581.46	12,004.23	1.32
1800 - Totals		\$923,585.69	\$911,581.46	\$12,004.23	1.32%



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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 240 - Harbor Fund					
ASSETS					
1825					
1825.000	Deferred Outflow Pension	95,263.00	95,263.00	.00	.00
1825 - Totals		\$95,263.00	\$95,263.00	\$0.00	0.00%
ASSETS TOTALS		\$29,035,321.22	\$31,530,899.91	(\$2,495,578.69)	(7.91%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	21,147.50	(21,147.50)	(100.00)
2020 - Totals		\$0.00	\$21,147.50	(\$21,147.50)	(100.00%)
2060					
2060.000	Compensated Absences Pay.	36,348.74	36,348.74	.00	.00
2060 - Totals		\$36,348.74	\$36,348.74	\$0.00	0.00%
2200					
2200.001	Interest Payable-Bonds	222,875.02	222,875.02	.00	.00
2200 - Totals		\$222,875.02	\$222,875.02	\$0.00	0.00%
2450					
2450.300	Deferred Inflow OPEB	65,482.00	65,482.00	.00	.00
2450.900	Net OPEB Liability	164,238.00	164,238.00	.00	.00
2450 - Totals		\$229,720.00	\$229,720.00	\$0.00	0.00%
2500					
2500.017	2013 Bond Series 1	3,115,000.00	3,115,000.00	.00	.00
2500.019	Premium on 2013 Bonds	430,136.16	430,136.16	.00	.00
2500.027	2018 One Harbor Loan	7,795,000.00	7,795,000.00	.00	.00
2500.030	Premium on 2018 Harbor Bond	576,094.15	576,094.15	.00	.00
2500.500	Notes Payable-State	453,481.58	453,481.58	.00	.00
2500.900	Net Pension Liability	772,679.00	772,679.00	.00	.00
2500 - Totals		\$13,142,390.89	\$13,142,390.89	\$0.00	0.00%
2700					
2700.300	Deferred Inflow Pension	18,471.00	18,471.00	.00	.00
2700 - Totals		\$18,471.00	\$18,471.00	\$0.00	0.00%
LIABILITIES TOTALS		\$13,649,805.65	\$13,670,953.15	(\$21,147.50)	(0.15%)
FUND EQUITY					
2800					
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



Balance Sheet

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 240 - Harbor Fund					
FUND EQUITY					
2800.003	Contributed Cap.-Local	698,765.18	698,765.18	.00	.00
2800 - Totals		\$7,584,146.30	\$7,584,146.30	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	1,997.25	1,997.25	.00	.00
2900 - Totals		\$1,997.25	\$1,997.25	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	(48,000.00)	(48,000.00)	.00	.00
2910.240	Designated-Rate Stabilization	3,150,000.00	3,150,000.00	.00	.00
2910 - Totals		\$3,102,000.00	\$3,102,000.00	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	14,429,911.75	14,429,911.75	.00	.00
2920.500	Post Soft Close Entries	208,314.00	208,314.00	.00	.00
2920 - Totals		\$14,638,225.75	\$14,638,225.75	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(1,997.25)	(1,997.25)	.00	.00
2965 - Totals		(\$1,997.25)	(\$1,997.25)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$25,324,372.05	\$25,324,372.05	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	7,464,425.29			
	Fund Revenues	(1,539,640.77)			
	Fund Expenses	4,014,071.96			
FUND EQUITY TOTALS		\$15,385,515.57	\$25,324,372.05	(\$9,938,856.48)	(39.25%)
LIABILITIES AND FUND EQUITY TOTALS		\$29,035,321.22	\$38,995,325.20	(\$9,960,003.98)	(25.54%)
Fund	240 - Harbor Fund Totals	\$0.00	(\$7,464,425.29)	\$7,464,425.29	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$7,464,425.29)	\$7,464,425.29	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$7,464,425.29)	\$7,464,425.29	100.00%
Grand Totals		\$0.00	(\$7,464,425.29)	\$7,464,425.29	100.00%



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 750 - Capital Project-Harbor							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	5,000,000.00	500,000.00	500,000.00	4,500,000.00	10	64,947.48
	3101 - Totals	\$5,000,000.00	\$500,000.00	\$500,000.00	\$4,500,000.00	10%	\$64,947.48
	Department 310 - State Revenue Totals	\$5,000,000.00	\$500,000.00	\$500,000.00	\$4,500,000.00	10%	\$64,947.48
Department 315 - Federal Revenue							
3151							
3151.003	Grant Revenue	842,629.00	.00	.00	842,629.00	0	.00
	3151 - Totals	\$842,629.00	\$0.00	\$0.00	\$842,629.00	0%	\$0.00
	Department 315 - Federal Revenue Totals	\$842,629.00	\$0.00	\$0.00	\$842,629.00	0%	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	56,176.00	.00	56,176.00	.00	100	.00
3950.240	Transfer In Harbor	1,997,772.00	.00	1,997,772.00	.00	100	.00
3950.752	Transfer In Bond Proceeds	.00	.00	6,445,000.00	(6,445,000.00)	+++	94,299.36
	3950 - Totals	\$2,053,948.00	\$0.00	\$8,498,948.00	(\$6,445,000.00)	414%	\$94,299.36
	Department 390 - Cash Basis Receipts Totals	\$2,053,948.00	\$0.00	\$8,498,948.00	(\$6,445,000.00)	414%	\$94,299.36
	Division 300 - Revenue Totals	\$7,896,577.00	\$500,000.00	\$8,998,948.00	(\$1,102,371.00)	114%	\$159,246.84
	REVENUE TOTALS	\$7,896,577.00	\$500,000.00	\$8,998,948.00	(\$1,102,371.00)	114%	\$159,246.84
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	7,939,427.98	86,708.54	5,743,538.46	2,195,889.52	72	638,914.15
	5212 - Totals	\$7,939,427.98	\$86,708.54	\$5,743,538.46	\$2,195,889.52	72%	\$638,914.15
5214							
5214.000	Interdepartment Services	.00	39,609.16	63,883.05	(63,883.05)	+++	73,237.65
	5214 - Totals	\$0.00	\$39,609.16	\$63,883.05	(\$63,883.05)	+++	\$73,237.65
5226							
5226.000	Advertising	.00	.00	130.25	(130.25)	+++	.00
	5226 - Totals	\$0.00	\$0.00	\$130.25	(\$130.25)	+++	\$0.00
	Department 630 - Operations Totals	\$7,939,427.98	\$126,317.70	\$5,807,551.76	\$2,131,876.22	73%	\$712,151.80



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 750 - Capital Project-Harbor							
EXPENSE							
Division 600 - Operations							
Department 670 - Fixed Assets							
5295							
5295.100	Capitalized Interest Exp	.00	.00	.00	.00	+++	115,735.33
5295 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$115,735.33
7150							
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	+++	(827,887.13)
7150 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$827,887.13)
Department 670 - Fixed Assets Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$712,151.80)
Division 600 - Operations Totals		\$7,939,427.98	\$126,317.70	\$5,807,551.76	\$2,131,876.22	73%	\$0.00
EXPENSE TOTALS		\$7,939,427.98	\$126,317.70	\$5,807,551.76	\$2,131,876.22	73%	\$0.00
Fund 750 - Capital Project-Harbor Totals							
REVENUE TOTALS		7,896,577.00	500,000.00	8,998,948.00	(1,102,371.00)	114%	159,246.84
EXPENSE TOTALS		7,939,427.98	126,317.70	5,807,551.76	2,131,876.22	73%	.00
Fund 750 - Capital Project-Harbor Net Gain (Loss)		(\$42,850.98)	\$373,682.30	\$3,191,396.24	\$3,234,247.22	(7,448%)	\$159,246.84
Fund Type Capital Projects Funds Totals							
REVENUE TOTALS		7,896,577.00	500,000.00	8,998,948.00	(1,102,371.00)	114%	159,246.84
EXPENSE TOTALS		7,939,427.98	126,317.70	5,807,551.76	2,131,876.22	73%	.00
Fund Type Capital Projects Funds Net Gain (Loss)		(\$42,850.98)	\$373,682.30	\$3,191,396.24	\$3,234,247.22	(7,448%)	\$159,246.84
Fund Category Proprietary Funds Totals							
REVENUE TOTALS		7,896,577.00	500,000.00	8,998,948.00	(1,102,371.00)	114%	159,246.84
EXPENSE TOTALS		7,939,427.98	126,317.70	5,807,551.76	2,131,876.22	73%	.00
Fund Category Proprietary Funds Net Gain (Loss)		(\$42,850.98)	\$373,682.30	\$3,191,396.24	\$3,234,247.22	(7,448%)	\$159,246.84
Grand Totals							
REVENUE TOTALS		7,896,577.00	500,000.00	8,998,948.00	(1,102,371.00)	114%	159,246.84
EXPENSE TOTALS		7,939,427.98	126,317.70	5,807,551.76	2,131,876.22	73%	.00
Grand Total Net Gain (Loss)		(\$42,850.98)	\$373,682.30	\$3,191,396.24	\$3,234,247.22	(7,448%)	\$159,246.84



Balance Sheet

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Capital Projects Funds					
Fund 750 - Capital Project-Harbor					
ASSETS					
1030					
1030.100	Investment-Central Trea.	4,107,066.55	1,709,506.92	2,397,559.63	140.25
1030 - Totals		\$4,107,066.55	\$1,709,506.92	\$2,397,559.63	140.25%
1050					
1050.060	Accts Rec.- State	500,000.00	.00	500,000.00	+++
1050 - Totals		\$500,000.00	\$0.00	\$500,000.00	+++
1590					
1590.000	Construction in Progress	872,196.44	872,196.44	.00	.00
1590 - Totals		\$872,196.44	\$872,196.44	\$0.00	0.00%
ASSETS TOTALS		\$5,479,262.99	\$2,581,703.36	\$2,897,559.63	112.23%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	549,567.56	(549,567.56)	(100.00)
2020 - Totals		\$0.00	\$549,567.56	(\$549,567.56)	(100.00%)
2023					
2023.000	Retainage Payable	279,920.95	24,190.00	255,730.95	1,057.18
2023 - Totals		\$279,920.95	\$24,190.00	\$255,730.95	1,057.18%
LIABILITIES TOTALS		\$279,920.95	\$573,757.56	(\$293,836.61)	(51.21%)
FUND EQUITY					
2910					
2910.140	Designated-Capital Project	121,151.95	121,151.95	.00	.00
2910 - Totals		\$121,151.95	\$121,151.95	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	1,727,547.01	1,727,547.01	.00	.00
2920 - Totals		\$1,727,547.01	\$1,727,547.01	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$1,848,698.96	\$1,848,698.96	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(159,246.84)			
	Fund Revenues	(8,998,948.00)			
	Fund Expenses	5,807,551.76			
FUND EQUITY TOTALS		\$5,199,342.04	\$1,848,698.96	\$3,350,643.08	181.24%
LIABILITIES AND FUND EQUITY TOTALS		\$5,479,262.99	\$2,422,456.52	\$3,056,806.47	126.19%
Fund 750 - Capital Project-Harbor Totals		\$0.00	\$159,246.84	(\$159,246.84)	(100.00%)
Fund Type Capital Projects Funds Totals		\$0.00	\$159,246.84	(\$159,246.84)	(100.00%)
Fund Category Proprietary Funds Totals		\$0.00	\$159,246.84	(\$159,246.84)	(100.00%)
Grand Totals		\$0.00	\$159,246.84	(\$159,246.84)	(100.00%)



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 752 - Crescent Harbor Revenue Bonds							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	124,000.00	20,335.08	89,098.14	34,901.86	72	87,672.85
	3610 - Totals	\$124,000.00	\$20,335.08	\$89,098.14	\$34,901.86	72%	\$87,672.85
	Department 360 - Uses of Prop & Investment Totals	\$124,000.00	\$20,335.08	\$89,098.14	\$34,901.86	72%	\$87,672.85
	Department 390 - Cash Basis Receipts						
3950							
3950.240	Transfer In Harbor	.00	.00	.00	.00	+++	8,003,515.92
	3950 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$8,003,515.92
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$8,003,515.92
	Division 300 - Revenue Totals	\$124,000.00	\$20,335.08	\$89,098.14	\$34,901.86	72%	\$8,091,188.77
	REVENUE TOTALS	\$124,000.00	\$20,335.08	\$89,098.14	\$34,901.86	72%	\$8,091,188.77
EXPENSE							
Division 600 - Operations							
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	.00	.00	6,445,000.00	(6,445,000.00)	+++	94,299.36
	7200 - Totals	\$0.00	\$0.00	\$6,445,000.00	(\$6,445,000.00)	+++	\$94,299.36
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$6,445,000.00	(\$6,445,000.00)	+++	\$94,299.36
	Division 600 - Operations Totals	\$0.00	\$0.00	\$6,445,000.00	(\$6,445,000.00)	+++	\$94,299.36
	EXPENSE TOTALS	\$0.00	\$0.00	\$6,445,000.00	(\$6,445,000.00)	+++	\$94,299.36
	Fund 752 - Crescent Harbor Revenue Bonds Totals						
	REVENUE TOTALS	124,000.00	20,335.08	89,098.14	34,901.86	72%	8,091,188.77
	EXPENSE TOTALS	.00	.00	6,445,000.00	(6,445,000.00)	+++	94,299.36



Income Statement

Through 12/31/19

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 Total Actual
Fund Category	Proprietary Funds						
Fund Type	Capital Projects Funds						
Fund	752 - Crescent Harbor Revenue Bonds Net Gain (Loss)	\$124,000.00	\$20,335.08	(\$6,355,901.86)	(\$6,479,901.86)	(5,126%)	\$7,996,889.41
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	124,000.00	20,335.08	89,098.14	34,901.86	72%	8,091,188.77
	EXPENSE TOTALS	.00	.00	6,445,000.00	(6,445,000.00)	+++	94,299.36
Fund Type	Capital Projects Funds Net Gain (Loss)	\$124,000.00	\$20,335.08	(\$6,355,901.86)	(\$6,479,901.86)	(5,126%)	\$7,996,889.41
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	124,000.00	20,335.08	89,098.14	34,901.86	72%	8,091,188.77
	EXPENSE TOTALS	.00	.00	6,445,000.00	(6,445,000.00)	+++	94,299.36
Fund Category	Proprietary Funds Net Gain (Loss)	\$124,000.00	\$20,335.08	(\$6,355,901.86)	(\$6,479,901.86)	(5,126%)	\$7,996,889.41
	Grand Totals						
	REVENUE TOTALS	124,000.00	20,335.08	89,098.14	34,901.86	72%	8,091,188.77
	EXPENSE TOTALS	.00	.00	6,445,000.00	(6,445,000.00)	+++	94,299.36
	Grand Total Net Gain (Loss)	\$124,000.00	\$20,335.08	(\$6,355,901.86)	(\$6,479,901.86)	(5,126%)	\$7,996,889.41



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account





















Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Capital Projects Funds				
Fund	752 - Crescent Harbor Revenue Bonds				
	ASSETS				
1020					
1020.010	Money Market - AML Pool	1,630,964.23	7,996,889.41	(6,365,925.18)	(79.61)
	1020 - Totals	\$1,630,964.23	\$7,996,889.41	(\$6,365,925.18)	(79.61%)
1030					
1030.100	Investment-Central Trea.	10,023.32	.00	10,023.32	+++
	1030 - Totals	\$10,023.32	\$0.00	\$10,023.32	+++
	ASSETS TOTALS	\$1,640,987.55	\$7,996,889.41	(\$6,355,901.86)	(79.48%)
	Prior Year Fund Equity Adjustment	(7,996,889.41)			
	Fund Revenues	(89,098.14)			
	Fund Expenses	6,445,000.00			
	FUND EQUITY TOTALS	\$1,640,987.55	\$0.00	\$1,640,987.55	+++
	LIABILITIES AND FUND EQUITY TOTALS	\$1,640,987.55	\$0.00	\$1,640,987.55	+++
Fund	752 - Crescent Harbor Revenue Bonds Totals	\$0.00	\$7,996,889.41	(\$7,996,889.41)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$7,996,889.41	(\$7,996,889.41)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$7,996,889.41	(\$7,996,889.41)	(100.00%)
	Grand Totals	\$0.00	\$7,996,889.41	(\$7,996,889.41)	(100.00%)









Airport Terminal Fund

Financial Analysis

As Of, And For the Fiscal Quarter Ending, December 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture 
Revenue	394,391	 \$49.0K Less Than 1 st Half FY2019	 Fell Short of Plan by \$35.0K	Revenue is meeting current needs but not enough to finance a new facility eventually 
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	16,704	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	209,110	 \$67.7K Less Than 1 st Half FY2019	 Exceeded Plan by \$18.4K	Cash flow from operations is adequate and exceeding but long-term build up of working capital will not finance a new facility 
Net Income (Incorporates non-operating revenue/expense and depreciation— indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	77,849	 \$109.7K Less Than 1 st Half FY2019	 Exceeded Plan	Net income is exceeding plan 
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	10,349	 Less Than 1 st Half FY2019	 Exceeded Plan	Asset replacement is adequate for now; however, once depreciation of new renovations begins, asset replacement will turn negative 
Total Working Capital (What total resources are available in the fund)	5,228,926	 Not Materially Different	 Met Plan	Working capital is adequate and in line with plan 
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	4,430,992	 More than Prior Year	 Met Plan	Capital project funding adequately addresses current infrastructure needs 

Undesignated Working Capital (How much of the fund's resources are available?)	786,393	 More Than Prior Year	 Met Plan	Undesignated working capital is adequate for the present; however, ability to unplanned significant repairs is problematic
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	8,164.9	 More Than Prior year	 Met Plan	Watch trend 
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	1,218.5	 Less Than Last Year	 Met Plan	Watch Trend 

The financial performance of the Airport Terminal Fund, while diminished from FY2019, met some aspects of the annual financial plan in the first half of FY2020, but fell short in revenue and EBID. The major new factor impacting financial performance in FY2020 was interest on new bonded debt. The bonded debt interest expense for the first half of the fiscal year was \$101.1K, compared to \$20.6K in FY2019. The FY2020 annual financial plan included the impacts of this increased interest expense.

For the 1st Quarter of FY2020, the airport terminal revenue declined by \$49.0K, or 11.1% decline from FY2019; a decline in terminal lease revenue was the cause. Net income decreased by \$109.7K from FY2019 to \$77.8K.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$209.1K, a decline of \$67.7K from FY2019. Cash flow was positive at \$155.9K, however, increasing the Fund's working capital to \$5,269.5K (of this amount, \$4,002.2K are unspent bonding proceeds).

The capital project to renovate the jetways and passenger waiting facility is proceeding, but the COVID-19 pandemic is severely impacting air travel and enplanements. Passenger facility charges (PFCs) are likewise being impacted, and it is possible that some small subsidy may be required to meet bonded indebtedness covenants if air travel does not resume to normal levels.

The major challenge that the Airport Terminal faces is similar to other elements of Municipal infrastructure – the facility is aging and maintenance and repair of basic mechanical systems – doors, plumbing, HVAC, and electrical – is increasing in frequency and cost. The building is starting to reach the end of its useful life and insufficient working capital has been accumulated to finance the cost of major structural repairs.

City and Borough of Sitka
 Airport Terminal Fund
 Financial Statements (Unaudited)
 For The Twelve-Month Period Ending June 30, 2020

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 50%)	Variance To FY2020 Plan
Revenue:									
Leases	103,308	102,720	-	-	206,028	244,852	(38,824)	205,296	732
Other Operating Revenue	116,726	71,637	-	-	188,363	198,546	(10,183)	224,200	(35,837)
Total Revenue:	220,034	174,357	-	-	394,391	443,398	(49,007)	429,496	(35,105)
Cost of Sales:									
Operations	95,628	89,653	-	-	185,281	166,599	(18,682)	201,985	16,704
Depreciation	42,575	42,575	-	-	85,150	85,150	-	85,150	(1)
Total Cost of Sales:	138,203	132,228	-	-	270,431	251,749	(18,682)	287,134	16,703
Gross Margin:	81,831 37.19%	42,129 24.16%	-	-	123,960 31.43%	191,649 43.22%	(30,325) 61.88%	142,362 33.15%	(18,402) -1.72%
Selling and Administrative Expenses	-	-	-	-	-	-	-	-	-
Earnings Before Interest (EBI):	81,831 37.19%	42,129 24.16%	-	-	123,960 31.43%	191,649 43.22%	(67,689) 138.12%	142,362 33.15%	(18,402) -1.72%
Non-operating Revenue and Expense:									
Non-Operating Revenue and Expenses:	8,444	7,731	-	-	16,175	11,533	4,642	10,500	5,675
Bond Fund Interest	21,215	17,624	-	-	38,839	4,980	33,859	-	38,839
Interest Expense:	(50,563)	(50,563)	-	-	(101,126)	(20,583)	(80,543)	(101,125)	(1)
Total Non-operating Revenue & Expense:	(20,904)	(25,208)	-	-	(46,112)	(4,070)	(42,042)	(90,625)	44,514
Net Income:	60,928 27.69%	16,921 9.70%	-	-	77,849 19.74%	187,579 42.30%	(109,731) 223.91%	51,737 12.05%	26,112 7.69%
Earnings Before Interest and Depreciation (EBIDA):	124,406 56.54%	84,704 48.58%	-	-	209,110 53.02%	276,799 62.43%	(67,689) 138.12%	227,511 52.97%	(18,402) 0.05%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	103,503	59,496	-	-	162,999	272,729	(109,731)	136,886	26,113
Debt Principal	33,750	33,750	-	-	67,500	-	67,500	67,500	-
Debt Principal Coverage Surplus/Deficit	69,753	25,746	-	-	95,499	272,729	(177,231)	69,386	26,113
Debt Principal Coverage Percentage	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	69,753	25,746	-	-	95,499	272,729	(177,231)	69,386	26,113
Depreciation	42,575	42,575	-	-	85,150	85,150	-	85,150	-
Cash Accumulated For/(Taken From) Asset Replacement	27,178	(16,829)	-	-	10,349	187,579	(177,231)	(15,764)	26,113

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 50%)	Variance To FY2020 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	69,753	25,746	-	-	95,499	272,729	(177,231)	69,386	26,113
CapEx, Accruals, and other Balance Sheet Changes	28,846	31,510	-	-	60,356	3,980,191	(3,919,835)	60,356	-
Increase in (Decrease in) Working Capital	98,599	57,256	-	-	155,855	4,252,920	(4,097,066)	129,742	26,113
Plus Beginning Total Working Capital	5,113,601	5,212,199	-	-	5,113,601	929,587	4,184,014	5,113,601	-
Equals Ending Total Working Capital:	5,212,199	5,269,455	-	-	5,269,455	5,182,507	86,949	5,243,343	26,113
Working Capital Detail:									
Repair Reserve (1% of PPE):	52,070	52,070	-	-	52,070				
Working Capital Designated for CapEx	4,414,266	4,430,992	-	-	4,430,992				
Undesignated Working Capital	745,864	786,393	-	-	786,393				
Total Working Capital:	5,212,199	5,269,455	-	-	5,269,455				
Days On Hand Annual Cash Outlays in:									
Total Working Capital:	7,686.31	8,601.29	-	-	8,164.95				
Days On Hand Annual Cash Outlays in Total Working Capital									
Total Working Capital Less Repair Reserve:	7,609.52	8,516.29	-	-	8,084.26				
Undesignated Working Capital	1,099.91	1,283.62	-	-	1,218.50				
Working Capital Calculation:									
Current Assets	5,380,907	5,488,726	-	-	5,488,726				
Current Liabilities	(33,708)	(84,271)	-	-	(84,271)				
CPLTD	(135,000)	(135,000)	-	-	(135,000)				
Total Working Capital	5,212,199	5,269,455	-	-	5,269,455				

Project	FY2020		Cash	State	Federal	Federal	Construction In Progress 6/30/2018	Advertising Expense	Contracted &	Interdepartment	Capitalized Interest
	Transfer In Bond Proceeds	FY2020 Appropriations		Grant A/R	Grant A/R	Loan A/R			Purchased Services Expenses	Services Expenses	Capitalized Interest Expenses
90736 - Airport Baggage and TSA Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,723.91	\$ -	\$ -	\$ -	\$ -
90835 - Sitka Airport Terminal Improvements	\$ -	\$ -	\$ 163,881.81	\$ -	\$ 8,924.61	\$ -	\$ 287,979.10	\$ -	\$ -	\$ 4,144.45	\$ -
90872 - Airport Air Taxi ADA Ramp & Door	\$ -	\$ 20,000.00	\$ 120,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90873 - Airport Heat Pumps For Hold Room	\$ -	\$ 10,000.00	\$ 46,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90904 - Airport Terminal Sidewalk Replacement	\$ -	\$ 90,000.00	\$ 90,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ 120,000.00	\$ 419,881.81	\$ -	\$ 8,924.61	\$ -	\$ 470,703.01	\$ -	\$ -	\$ 4,144.45	\$ -

Project	Total Expenses	Construction					
		In Progress 6/30/2019	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90736 - Airport Baggage and TSA Improvements	\$ -	\$ 182,723.91	\$ 182,723.91	\$ -	\$ -	\$ -	\$ -
90835 - Sitka Airport Terminal Improvements	\$ 4,144.45	\$ 292,123.55	\$ 464,929.97	\$ -	\$ -	\$ -	\$ 172,806.42
90872 - Airport Air Taxi ADA Ramp & Door	\$ -	\$ -	\$ 120,000.00	\$ -	\$ -	\$ -	\$ 120,000.00
90873 - Airport Heat Pumps For Hold Room	\$ -	\$ -	\$ 46,000.00	\$ -	\$ -	\$ -	\$ 46,000.00
90904 - Airport Terminal Sidewalk Replacement	\$ -	\$ -	\$ 90,000.00	\$ -	\$ -	\$ -	\$ 90,000.00
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 4,144.45	\$ 474,847.46	\$ 903,653.88	\$ -	\$ -	\$ -	\$ 428,806.42



Income Statement

Through 12/31/19

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 Total Actual	
Fund Category Proprietary Funds								
Fund Type Enterprise Funds								
Fund 250 - Airport Terminal Building								
REVENUE								
Division 300 - Revenue								
Department 340 - Operating Revenue								
3451								
3451.000	Terminal Leases	410,592.00	.00	206,028.19	204,563.81	50	464,160.72	
		3451 - Totals	\$410,592.00	\$0.00	\$206,028.19	\$204,563.81	50%	\$464,160.72
		Department 340 - Operating Revenue Totals	\$410,592.00	\$0.00	\$206,028.19	\$204,563.81	50%	\$464,160.72
Department 350 - Non-Operating Revenue								
3501								
3501.010	Driver Facility Charges	64,450.00	.00	40,516.45	23,933.55	63	61,211.88	
3501.011	Passenger Facility Chg	383,949.00	27,873.67	147,846.38	236,102.62	39	280,067.96	
		3501 - Totals	\$448,399.00	\$27,873.67	\$188,362.83	\$260,036.17	42%	\$341,279.84
		Department 350 - Non-Operating Revenue Totals	\$448,399.00	\$27,873.67	\$188,362.83	\$260,036.17	42%	\$341,279.84
Department 360 - Uses of Prop & Investment								
3610								
3610.000	Interest Income	21,000.00	2,537.50	16,174.79	4,825.21	77	27,538.15	
		3610 - Totals	\$21,000.00	\$2,537.50	\$16,174.79	\$4,825.21	77%	\$27,538.15
3612								
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	22,381.00	
		3612 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$22,381.00
		Department 360 - Uses of Prop & Investment Totals	\$21,000.00	\$2,537.50	\$16,174.79	\$4,825.21	77%	\$49,919.15
Department 380 - Miscellaneous								
3807								
3807.000	Miscellaneous	.00	.00	.00	.00	+++	40,550.52	
		3807 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$40,550.52
		Department 380 - Miscellaneous Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$40,550.52
		Division 300 - Revenue Totals	\$879,991.00	\$30,411.17	\$410,565.81	\$469,425.19	47%	\$895,910.23
		REVENUE TOTALS	\$879,991.00	\$30,411.17	\$410,565.81	\$469,425.19	47%	\$895,910.23
EXPENSE								
Division 600 - Operations								
Department 630 - Operations								
5203								
5203.001	Electric	68,000.00	8,030.97	39,045.90	28,954.10	57	87,060.54	
5203.005	Heating Fuel	14,000.00	1,895.08	5,548.79	8,451.21	40	15,167.50	
		5203 - Totals	\$82,000.00	\$9,926.05	\$44,594.69	\$37,405.31	54%	\$102,228.04



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 250 - Airport Terminal Building							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5204							
5204.000	Telephone	3,900.00	739.02	2,216.84	1,683.16	57	4,303.04
	5204 - Totals	\$3,900.00	\$739.02	\$2,216.84	\$1,683.16	57%	\$4,303.04
5205							
5205.000	Insurance	7,876.00	952.76	5,716.56	2,159.44	73	9,366.22
	5205 - Totals	\$7,876.00	\$952.76	\$5,716.56	\$2,159.44	73%	\$9,366.22
5206							
5206.000	Supplies	1,000.00	.00	.00	1,000.00	0	.00
	5206 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5208							
5208.000	Bldg Repair & Maint	90,000.00	12,139.36	27,651.98	62,348.02	31	64,758.84
	5208 - Totals	\$90,000.00	\$12,139.36	\$27,651.98	\$62,348.02	31%	\$64,758.84
5212							
5212.000	Contracted/Purchased Serv	106,500.00	5,968.69	37,311.97	69,188.03	35	80,023.95
	5212 - Totals	\$106,500.00	\$5,968.69	\$37,311.97	\$69,188.03	35%	\$80,023.95
5214							
5214.000	Interdepartment Services	98,343.00	10,398.49	56,075.37	42,267.63	57	112,616.63
	5214 - Totals	\$98,343.00	\$10,398.49	\$56,075.37	\$42,267.63	57%	\$112,616.63
5226							
5226.000	Advertising	2,000.00	.00	.00	2,000.00	0	.00
	5226 - Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00
5227							
5227.002	Rent-Equipment	11,250.00	.00	11,202.93	47.07	100	494.92
	5227 - Totals	\$11,250.00	\$0.00	\$11,202.93	\$47.07	100%	\$494.92
5231							
5231.000	Credit Card Expense	1,100.00	23.96	510.17	589.83	46	1,047.30
	5231 - Totals	\$1,100.00	\$23.96	\$510.17	\$589.83	46%	\$1,047.30
	Department 630 - Operations Totals	\$403,969.00	\$40,148.33	\$185,280.51	\$218,688.49	46%	\$374,838.94
	Division 600 - Operations Totals	\$403,969.00	\$40,148.33	\$185,280.51	\$218,688.49	46%	\$374,838.94



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 250 - Airport Terminal Building							
EXPENSE							
Division 640 - Depreciation/Amortization							
6205							
6205.000	Depreciation-Buildings	131,968.00	10,997.37	65,984.22	65,983.78	50	131,968.44
	6205 - Totals	\$131,968.00	\$10,997.37	\$65,984.22	\$65,983.78	50%	\$131,968.44
6206							
6206.000	Depreciation-Machinery	38,331.00	3,194.27	19,165.62	19,165.38	50	38,331.24
	6206 - Totals	\$38,331.00	\$3,194.27	\$19,165.62	\$19,165.38	50%	\$38,331.24
	Division 640 - Depreciation/Amortization Totals	\$170,299.00	\$14,191.64	\$85,149.84	\$85,149.16	50%	\$170,299.68
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	202,250.00	16,854.17	101,125.02	101,124.98	50	43,839.85
	5295 - Totals	\$202,250.00	\$16,854.17	\$101,125.02	\$101,124.98	50%	\$43,839.85
7302							
7302.000	Bond Principal Payments	135,000.00	.00	.00	135,000.00	0	.00
	7302 - Totals	\$135,000.00	\$0.00	\$0.00	\$135,000.00	0%	\$0.00
	Division 650 - Debt Payments Totals	\$337,250.00	\$16,854.17	\$101,125.02	\$236,124.98	30%	\$43,839.85
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	220,000.00	.00	120,000.00	100,000.00	55	4,137,977.52
	7200 - Totals	\$220,000.00	\$0.00	\$120,000.00	\$100,000.00	55%	\$4,137,977.52
	Division 680 - Transfers Between Funds Totals	\$220,000.00	\$0.00	\$120,000.00	\$100,000.00	55%	\$4,137,977.52
Division 690 - Other Financing Sources/Uses							
7740							
7740.000	Bonds issuance costs	.00	.00	.00	.00	+++	70,658.30
	7740 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$70,658.30
	Division 690 - Other Financing Sources/Uses Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$70,658.30
	EXPENSE TOTALS	\$1,131,518.00	\$71,194.14	\$491,555.37	\$639,962.63	43%	\$4,797,614.29
Fund 250 - Airport Terminal Building Totals							
	REVENUE TOTALS	879,991.00	30,411.17	410,565.81	469,425.19	47%	895,910.23
	EXPENSE TOTALS	1,131,518.00	71,194.14	491,555.37	639,962.63	43%	4,797,614.29
	Fund 250 - Airport Terminal Building Net Gain (Loss)	(\$251,527.00)	(\$40,782.97)	(\$80,989.56)	\$170,537.44	32%	(\$3,901,704.06)
Fund Type Enterprise Funds Totals							
	REVENUE TOTALS	879,991.00	30,411.17	410,565.81	469,425.19	47%	895,910.23



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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 Total Actual
Fund Category	Proprietary Funds						
	EXPENSE TOTALS	1,131,518.00	71,194.14	491,555.37	639,962.63	43%	4,797,614.29
Fund Type	Enterprise Funds Net Gain (Loss)	(\$251,527.00)	(\$40,782.97)	(\$80,989.56)	\$170,537.44	32%	(\$3,901,704.06)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	879,991.00	30,411.17	410,565.81	469,425.19	47%	895,910.23
	EXPENSE TOTALS	1,131,518.00	71,194.14	491,555.37	639,962.63	43%	4,797,614.29
Fund Category	Proprietary Funds Net Gain (Loss)	(\$251,527.00)	(\$40,782.97)	(\$80,989.56)	\$170,537.44	32%	(\$3,901,704.06)
	Grand Totals						
	REVENUE TOTALS	879,991.00	30,411.17	410,565.81	469,425.19	47%	895,910.23
	EXPENSE TOTALS	1,131,518.00	71,194.14	491,555.37	639,962.63	43%	4,797,614.29
	Grand Total Net Gain (Loss)	(\$251,527.00)	(\$40,782.97)	(\$80,989.56)	\$170,537.44	32%	(\$3,901,704.06)



Balance Sheet

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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 250 - Airport Terminal Building					
ASSETS					
1027					
1027.000	Change in FMV-Investments	9,021.00	9,021.00	.00	.00
1027 - Totals		\$9,021.00	\$9,021.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	962,488.03	987,586.84	(25,098.81)	(2.54)
1030 - Totals		\$962,488.03	\$987,586.84	(\$25,098.81)	(2.54%)
1050					
1050.000	Accts Rec.-Misc Billing	80,527.19	48,783.34	31,743.85	65.07
1050 - Totals		\$80,527.19	\$48,783.34	\$31,743.85	65.07%
1200					
1200.010	Prepaid Expenses	.00	11,202.93	(11,202.93)	(100.00)
1200.020	Prepaid Insurance	5,716.53	.00	5,716.53	+++
1200 - Totals		\$5,716.53	\$11,202.93	(\$5,486.40)	(48.97%)
1540					
1540.000	Buildings	4,574,191.94	4,574,191.94	.00	.00
1540 - Totals		\$4,574,191.94	\$4,574,191.94	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	632,790.80	632,790.80	.00	.00
1550 - Totals		\$632,790.80	\$632,790.80	\$0.00	0.00%
1640					
1640.000	Accumulated Depr Building	(2,924,254.18)	(2,858,269.96)	(65,984.22)	(2.31)
1640 - Totals		(\$2,924,254.18)	(\$2,858,269.96)	(\$65,984.22)	(2.31%)
1650					
1650.000	Accumulated Depr Equipmnt	(376,803.57)	(357,637.95)	(19,165.62)	(5.36)
1650 - Totals		(\$376,803.57)	(\$357,637.95)	(\$19,165.62)	(5.36%)
1800					
1800.080	2018 Debt Service Reserve Fund	343,634.03	340,632.37	3,001.66	.88
1800 - Totals		\$343,634.03	\$340,632.37	\$3,001.66	0.88%
ASSETS TOTALS		\$3,307,311.77	\$3,388,301.31	(\$80,989.54)	(2.39%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2200					
2200.001	Interest Payable-Bonds	84,270.87	84,270.85	.02	.00
2200 - Totals		\$84,270.87	\$84,270.85	\$0.02	0.00%
2500					
2500.028	2018 One Airport Terminal Loan	4,045,000.00	4,045,000.00	.00	.00



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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 250 - Airport Terminal Building					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2500.029	Premium on 2018 Airport Bond	308,118.30	308,118.30	.00	.00
2500 - Totals		\$4,353,118.30	\$4,353,118.30	\$0.00	0.00%
LIABILITIES TOTALS		\$4,437,389.17	\$4,437,389.15	\$0.02	0.00%
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	606,341.82	606,341.82	.00	.00
2800.002	Contributed Cap.-State	2,214,852.55	2,214,852.55	.00	.00
2800 - Totals		\$2,821,194.37	\$2,821,194.37	\$0.00	0.00%
2900					
2900.080	Reserved PFC Projects	542,890.99	491,805.87	51,085.12	10.39
2900 - Totals		\$542,890.99	\$491,805.87	\$51,085.12	10.39%
2910					
2910.140	Designated-Capital Projct	24,000.00	24,000.00	.00	.00
2910.250	Designated-Rate Stabilization	457,000.00	457,000.00	.00	.00
2910 - Totals		\$481,000.00	\$481,000.00	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(992,469.14)	(941,384.02)	(51,085.12)	(5.43)
2920 - Totals		(\$992,469.14)	(\$941,384.02)	(\$51,085.12)	(5.43%)
FUND EQUITY TOTALS Prior to Current Year Changes		\$2,852,616.22	\$2,852,616.22	\$0.00	0.00%
Prior Year Fund Equity Adjustment		3,901,704.06			
Fund Revenues		(410,565.81)			
Fund Expenses		491,555.37			
FUND EQUITY TOTALS		(\$1,130,077.40)	\$2,852,616.22	(\$3,982,693.62)	(139.62%)
LIABILITIES AND FUND EQUITY TOTALS		\$3,307,311.77	\$7,290,005.37	(\$3,982,693.60)	(54.63%)
Fund	250 - Airport Terminal Building Totals	\$0.00	(\$3,901,704.06)	\$3,901,704.06	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$3,901,704.06)	\$3,901,704.06	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$3,901,704.06)	\$3,901,704.06	100.00%
Grand Totals		\$0.00	(\$3,901,704.06)	\$3,901,704.06	100.00%



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 760 - Capital Project-Airport T							
REVENUE							
Division 300 - Revenue							
Department 315 - Federal Revenue							
3151							
3151.003	Grant Revenue	.00	.00	.00	.00	+++	39,042.68
	3151 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$39,042.68
	Department 315 - Federal Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$39,042.68
	Department 390 - Cash Basis Receipts						
3950							
3950.250	Transfer In Airport Term	220,000.00	.00	120,000.00	100,000.00	55	136,000.00
3950.716	Transfer in Revenue Bonds-Airport Terminal	.00	.00	.00	.00	+++	82,490.54
	3950 - Totals	\$220,000.00	\$0.00	\$120,000.00	\$100,000.00	55%	\$218,490.54
	Department 390 - Cash Basis Receipts Totals	\$220,000.00	\$0.00	\$120,000.00	\$100,000.00	55%	\$218,490.54
	Division 300 - Revenue Totals	\$220,000.00	\$0.00	\$120,000.00	\$100,000.00	55%	\$257,533.22
	REVENUE TOTALS	\$220,000.00	\$0.00	\$120,000.00	\$100,000.00	55%	\$257,533.22
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	379,596.87	.00	.00	379,596.87	0	100,244.56
	5212 - Totals	\$379,596.87	\$0.00	\$0.00	\$379,596.87	0%	\$100,244.56
5214							
5214.000	Interdepartment Services	.00	917.12	4,144.45	(4,144.45)	+++	22,513.54
	5214 - Totals	\$0.00	\$917.12	\$4,144.45	(\$4,144.45)	+++	\$22,513.54
	Department 630 - Operations Totals	\$379,596.87	\$917.12	\$4,144.45	\$375,452.42	1%	\$122,758.10
	Department 670 - Fixed Assets						
5295							
5295.100	Capitalized Interest Exp	.00	.00	.00	.00	+++	60,169.56
	5295 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$60,169.56
7150							
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	+++	(182,927.66)
	7150 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$182,927.66)
	Department 670 - Fixed Assets Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$122,758.10)
	Division 600 - Operations Totals	\$379,596.87	\$917.12	\$4,144.45	\$375,452.42	1%	\$0.00
	EXPENSE TOTALS	\$379,596.87	\$917.12	\$4,144.45	\$375,452.42	1%	\$0.00



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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 Total Actual
Fund Category	Proprietary Funds						
Fund Type	Capital Projects Funds						
Fund	760 - Capital Project-Airport T Totals						
	REVENUE TOTALS	220,000.00	.00	120,000.00	100,000.00	55%	257,533.22
	EXPENSE TOTALS	379,596.87	917.12	4,144.45	375,452.42	1%	.00
Fund	760 - Capital Project-Airport T Net Gain (Loss)	(\$159,596.87)	(\$917.12)	\$115,855.55	\$275,452.42	(73%)	\$257,533.22
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	220,000.00	.00	120,000.00	100,000.00	55%	257,533.22
	EXPENSE TOTALS	379,596.87	917.12	4,144.45	375,452.42	1%	.00
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$159,596.87)	(\$917.12)	\$115,855.55	\$275,452.42	(73%)	\$257,533.22
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	220,000.00	.00	120,000.00	100,000.00	55%	257,533.22
	EXPENSE TOTALS	379,596.87	917.12	4,144.45	375,452.42	1%	.00
Fund Category	Proprietary Funds Net Gain (Loss)	(\$159,596.87)	(\$917.12)	\$115,855.55	\$275,452.42	(73%)	\$257,533.22
	Grand Totals						
	REVENUE TOTALS	220,000.00	.00	120,000.00	100,000.00	55%	257,533.22
	EXPENSE TOTALS	379,596.87	917.12	4,144.45	375,452.42	1%	.00
	Grand Total Net Gain (Loss)	(\$159,596.87)	(\$917.12)	\$115,855.55	\$275,452.42	(73%)	\$257,533.22



Balance Sheet

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Capital Projects Funds					
Fund 760 - Capital Project-Airport T					
ASSETS					
1030					
1030.100	Investment-Central Trea.	419,881.81	302,763.77	117,118.04	38.68
	1030 - Totals	\$419,881.81	\$302,763.77	\$117,118.04	38.68%
1050					
1050.070	Accts Rec.- Federal	8,924.61	16,835.40	(7,910.79)	(46.99)
	1050 - Totals	\$8,924.61	\$16,835.40	(\$7,910.79)	(46.99%)
1590					
1590.000	Construction in Progress	470,703.01	470,703.01	.00	.00
	1590 - Totals	\$470,703.01	\$470,703.01	\$0.00	0.00%
	ASSETS TOTALS	\$899,509.43	\$790,302.18	\$109,207.25	13.82%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	6,648.30	(6,648.30)	(100.00)
	2020 - Totals	\$0.00	\$6,648.30	(\$6,648.30)	(100.00%)
	LIABILITIES TOTALS	\$0.00	\$6,648.30	(\$6,648.30)	(100.00%)
FUND EQUITY					
2910					
2910.140	Designated-Capital Projct	82,735.41	82,735.41	.00	.00
	2910 - Totals	\$82,735.41	\$82,735.41	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	443,385.25	443,385.25	.00	.00
	2920 - Totals	\$443,385.25	\$443,385.25	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$526,120.66	\$526,120.66	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(257,533.22)			
	Fund Revenues	(120,000.00)			
	Fund Expenses	4,144.45			
	FUND EQUITY TOTALS	\$899,509.43	\$526,120.66	\$373,388.77	70.97%
	LIABILITIES AND FUND EQUITY TOTALS	\$899,509.43	\$532,768.96	\$366,740.47	68.84%
	Fund 760 - Capital Project-Airport T Totals	\$0.00	\$257,533.22	(\$257,533.22)	(100.00%)
	Fund Type Capital Projects Funds Totals	\$0.00	\$257,533.22	(\$257,533.22)	(100.00%)
	Fund Category Proprietary Funds Totals	\$0.00	\$257,533.22	(\$257,533.22)	(100.00%)
	Grand Totals	\$0.00	\$257,533.22	(\$257,533.22)	(100.00%)



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 716 - Airport Revenue Bonds							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	.00	5,245.82	38,839.03	(38,839.03)	+++	43,839.85
	3610 - Totals	\$0.00	\$5,245.82	\$38,839.03	(\$38,839.03)	+++	\$43,839.85
	Department 360 - Uses of Prop & Investment Totals	\$0.00	\$5,245.82	\$38,839.03	(\$38,839.03)	+++	\$43,839.85
Department 390 - Cash Basis Receipts							
3950							
3950.250	Transfer In Airport Term	.00	.00	.00	.00	+++	4,001,977.52
	3950 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$4,001,977.52
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$4,001,977.52
	Division 300 - Revenue Totals	\$0.00	\$5,245.82	\$38,839.03	(\$38,839.03)	+++	\$4,045,817.37
	REVENUE TOTALS	\$0.00	\$5,245.82	\$38,839.03	(\$38,839.03)	+++	\$4,045,817.37
EXPENSE							
Division 600 - Operations							
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	82,490.54
	7200 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$82,490.54
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$82,490.54
	Division 600 - Operations Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$82,490.54
	EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$82,490.54
	Fund 716 - Airport Revenue Bonds Totals						
	REVENUE TOTALS	.00	5,245.82	38,839.03	(38,839.03)	+++	4,045,817.37
	EXPENSE TOTALS	.00	.00	.00	.00	+++	82,490.54



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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 Total Actual
Fund Category	Proprietary Funds						
Fund Type	Capital Projects Funds						
Fund	716 - Airport Revenue Bonds Net Gain (Loss)	\$0.00	\$5,245.82	\$38,839.03	\$38,839.03	+++	\$3,963,326.83
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	.00	5,245.82	38,839.03	(38,839.03)	+++	4,045,817.37
	EXPENSE TOTALS	.00	.00	.00	.00	+++	82,490.54
Fund Type	Capital Projects Funds Net Gain (Loss)	\$0.00	\$5,245.82	\$38,839.03	\$38,839.03	+++	\$3,963,326.83
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	.00	5,245.82	38,839.03	(38,839.03)	+++	4,045,817.37
	EXPENSE TOTALS	.00	.00	.00	.00	+++	82,490.54
Fund Category	Proprietary Funds Net Gain (Loss)	\$0.00	\$5,245.82	\$38,839.03	\$38,839.03	+++	\$3,963,326.83
	Grand Totals						
	REVENUE TOTALS	.00	5,245.82	38,839.03	(38,839.03)	+++	4,045,817.37
	EXPENSE TOTALS	.00	.00	.00	.00	+++	82,490.54
	Grand Total Net Gain (Loss)	\$0.00	\$5,245.82	\$38,839.03	\$38,839.03	+++	\$3,963,326.83



Balance Sheet

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Include Rollup Account/Rollup to Account



















Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Capital Projects Funds				
Fund	716 - Airport Revenue Bonds				
	ASSETS				
1020					
1020.010	Money Market - AML Pool	4,002,165.86	3,963,326.83	38,839.03	.98
	1020 - Totals	\$4,002,165.86	\$3,963,326.83	\$38,839.03	0.98%
	ASSETS TOTALS	\$4,002,165.86	\$3,963,326.83	\$38,839.03	0.98%
	Prior Year Fund Equity Adjustment	(3,963,326.83)			
	Fund Revenues	(38,839.03)			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$4,002,165.86	\$0.00	\$4,002,165.86	+++
	LIABILITIES AND FUND EQUITY TOTALS	\$4,002,165.86	\$0.00	\$4,002,165.86	+++
Fund	716 - Airport Revenue Bonds Totals	\$0.00	\$3,963,326.83	(\$3,963,326.83)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$3,963,326.83	(\$3,963,326.83)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$3,963,326.83	(\$3,963,326.83)	(100.00%)
	Grand Totals	\$0.00	\$3,963,326.83	(\$3,963,326.83)	(100.00%)




Marine Service Center

Financial Analysis

As Of, And For the Fiscal Quarter Ending, December 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	127,532	 Greater Than Last Year	 Exceeded Plan	One of two major leases terminated on 6/30/18 but resumed on a month-to-month basis, causing revenue to decline
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	39,342	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	83,815	 Greater Than Last Year	 Exceeded Plan	Cash flow was reduced due to the partial-year loss of a major tenant
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	88,474	 Greater Than Last Year	 Exceeded Plan	Net income was reduced due to the partial-year loss of a major tenant
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	88,474	 Greater Than Last Year	 Exceeded Plan	Asset replacement was reduced due to the partial-year loss of a major tenant
Total Working Capital (What total resources are available in the fund)	2,166,864	 Greater Than Last Year	 Exceeded Plan	Working capital is adequate and in line with plan
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	262,637	 Greater Than Last Year	 Met Plan	Capital project funding adequately addresses current infrastructure needs
Undesignated Working Capital (How much of the fund's resources are available?)	1,869,554	 Greater Than Last Year	 Exceeded Plan	Undesignated working capital is adequate for the present; it is not sufficient to fully pay for asset replacement or major renovation
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	9,045.7	 Greater Than Last Year	 Exceeded Plan	Monitor 

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	7,804.6	 Greater Than Last Year	 Exceeded Plan	Monitor 
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The Marine Service Center exceeded planned performance on most metrics for the first half of FY2020. In addition, results improved on all metrics compared to the first fiscal half of FY2019.

For the 1st half of FY2020, lease revenue increased by \$65.2K, or 104.5% over FY2019; full tenancy was the reason for the large increase in revenue. Net income increased by \$107.3K from FY2019 to \$88.5K.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$83.8K, an increase of \$107.3K from FY2019. Full tenancy resulted in a positive cash flow of \$102.6K, increasing the Fund's working capital to \$2,166.9K.

Solicitations of proposals regarding possible sale of facility are ongoing, as grant stipulations prohibiting sale have now expired. Negotiations of new leases and deliberations concerning sale of the facility will have a large impact on the future financial condition and performance of this fund.

City and Borough of Sitka
Marine Service Center
Financial Statements
For The Twelve-Month Period Ended June 30, 2020
(Unaudited)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 50.00%)	Variance To FY2020 Plan
Revenue:									
Leases	63,766	63,766	-	-	127,532	62,357	65,175	62,100	65,432
Other Operating Revenue	-	-	-	-	-	-	-	-	-
Total Revenue:	63,766	63,766	-	-	127,532	62,357	65,175	62,100	65,432
Cost of Sales:									
Operations	25,408	18,309	-	-	43,717	86,821	43,104	83,059	39,342
Depreciation	7,890	7,890	-	-	15,780	15,953	173	15,953	173
Total Cost of Sales:	33,298	26,199	-	-	59,497	102,774	43,277	99,011	39,514
Gross Margin:	30,468 47.78%	37,567 58.91%	-	-	68,035 53.35%	(40,417) -64.82%	108,452 118.16%	(36,911) -59.44%	104,946 112.79%
Selling and Administrative Expenses	-	-	-	-	-	-	-	-	-
Earnings Before Interest (EBI):	30,468 47.78%	37,567 58.91%	-	-	68,035 53.35%	(40,417) -64.82%	108,452 118.16%	(36,911) -59.44%	104,946 112.79%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	10,763	9,676	-	-	20,439	21,606	(1,167)	21,000	(561)
Interest Expense:	-	-	-	-	-	-	-	-	-
Total Non-operating Revenue & Expense:	10,763	9,676	-	-	20,439	21,606	(1,167)	21,000	(561)
Net Income:	41,231 64.66%	47,243 74.09%	-	-	88,474 69.37%	(18,811) -30.17%	107,285 164.61%	(15,911) -25.62%	104,385 95.00%
Earnings Before Interest and Depreciation (EBIDA):	38,358 60.15%	45,457 71.29%	-	-	83,815 65.72%	(24,464) -39.23%	108,279 104.95%	(20,959) -33.75%	105,119 99.47%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	49,121	55,133	-	-	104,254	(2,858)	107,112	42	104,213
Debt Principal	-	-	-	-	-	-	-	-	-
Debt Principal Coverage Surplus/Deficit	49,121	55,133	-	-	104,254	(2,858)	107,112	42	104,213
Debt Principal Coverage Percentage	0.00%	0.00%			100%	100%	100%	100%	0%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	49,121	55,133	-	-	104,254	(2,858)	107,112	42	104,213
Depreciation	7,890	7,890	-	-	15,780	15,953	(173)	15,780	-
Cash Accumulated For/(Taken From) Asset Replacement	41,231	47,243	-	-	88,474	(18,811)	107,285	(15,739)	104,213

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 50.00%)	Variance To FY2020 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	49,121	55,133	-	-	104,254	(2,858)	107,112	42	104,213
CapEx, Accruals, and other Balance Sheet Changes	-	(1,607)	-	-	(1,607)	-	(1,607)	(1,607)	-
Increase in (Decrease in) Working Capital	49,121	53,526	-	-	102,647	(2,858)	105,505	(1,566)	104,213
Plus Beginning Total Working Capital	2,064,217	2,113,338	-	-	2,064,217	1,978,635	85,582	2,064,217	-
Equals Ending Total Working Capital:	2,113,338	2,166,864	-	-	2,166,864	1,975,777	191,087	2,062,652	104,213
Working Capital Detail:									
Repair Reserve (1% of PPE):	34,673	34,673	-	-	34,673				
Working Capital Designated for CapEx	264,245	262,637			262,637				
Undesignated Working Capital	1,814,420	1,869,554			1,869,554				
Total Working Capital:	2,113,338	2,166,864			2,166,864				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	7,589.82	10,799.41	-	-	9,045.74				
Working Capital Less Repair Reserve:	7,465.29	10,626.60	-	-	8,901.00				
Undesignated Working Capital	6,516.29	9,317.65	-	-	7,804.60				
Working Capital Calculation:									
Current Assets	2,113,338	2,166,864	-	-	2,166,864				
Current Liabilities	-	-	-	-	-				
CPLTD	-	-	-	-	-				
Total Working Capital	2,113,338	2,166,864	-	-	2,166,864				



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 260 - Marine Service Center							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3461							
3461.000	Lease-Sitka Sound Seafood	.00	.00	63,766.14	(63,766.14)	+++	42,510.76
	3461 - Totals	\$0.00	\$0.00	\$63,766.14	(\$63,766.14)	+++	\$42,510.76
3462							
3462.000	Lease-Seafood Pro Coop	124,200.00	.00	63,766.14	60,433.86	51	124,713.30
	3462 - Totals	\$124,200.00	\$0.00	\$63,766.14	\$60,433.86	51%	\$124,713.30
	Department 340 - Operating Revenue Totals	\$124,200.00	\$0.00	\$127,532.28	(\$3,332.28)	103%	\$167,224.06
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	42,000.00	3,226.14	20,438.68	21,561.32	49	43,923.54
	3610 - Totals	\$42,000.00	\$3,226.14	\$20,438.68	\$21,561.32	49%	\$43,923.54
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	43,505.00
	3612 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$43,505.00
	Department 360 - Uses of Prop & Investment Totals	\$42,000.00	\$3,226.14	\$20,438.68	\$21,561.32	49%	\$87,428.54
	Division 300 - Revenue Totals	\$166,200.00	\$3,226.14	\$147,970.96	\$18,229.04	89%	\$254,652.60
	REVENUE TOTALS	\$166,200.00	\$3,226.14	\$147,970.96	\$18,229.04	89%	\$254,652.60
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5203							
5203.001	Electric	17,000.00	14,585.79	21.53	16,978.47	0	87,127.59
	5203 - Totals	\$17,000.00	\$14,585.79	\$21.53	\$16,978.47	0%	\$87,127.59
5204							
5204.000	Telephone	2,860.00	490.48	1,471.23	1,388.77	51	2,862.04
	5204 - Totals	\$2,860.00	\$490.48	\$1,471.23	\$1,388.77	51%	\$2,862.04
5205							
5205.000	Insurance	4,938.00	436.26	2,617.56	2,320.44	53	4,794.34
	5205 - Totals	\$4,938.00	\$436.26	\$2,617.56	\$2,320.44	53%	\$4,794.34
5208							
5208.000	Bldg Repair & Maint	81,350.00	15,214.85	29,310.91	52,039.09	36	49,334.00
	5208 - Totals	\$81,350.00	\$15,214.85	\$29,310.91	\$52,039.09	36%	\$49,334.00



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 260 - Marine Service Center							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	42,425.00	.00	479.95	41,945.05	1	903.45
	5212 - Totals	\$42,425.00	\$0.00	\$479.95	\$41,945.05	1%	\$903.45
5214							
5214.000	Interdepartment Services	17,044.00	2,095.07	9,815.82	7,228.18	58	8,294.03
	5214 - Totals	\$17,044.00	\$2,095.07	\$9,815.82	\$7,228.18	58%	\$8,294.03
5290							
5290.000	Other Expenses	500.00	.00	.00	500.00	0	.00
	5290 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
	Department 630 - Operations Totals	\$166,117.00	\$32,822.45	\$43,717.00	\$122,400.00	26%	\$153,315.45
	Division 600 - Operations Totals	\$166,117.00	\$32,822.45	\$43,717.00	\$122,400.00	26%	\$153,315.45
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	1,562.00	130.25	781.50	780.50	50	1,563.00
	6201 - Totals	\$1,562.00	\$130.25	\$781.50	\$780.50	50%	\$1,563.00
6205							
6205.000	Depreciation-Buildings	19,217.00	1,572.59	9,435.54	9,781.46	49	18,871.00
	6205 - Totals	\$19,217.00	\$1,572.59	\$9,435.54	\$9,781.46	49%	\$18,871.00
6206							
6206.000	Depreciation-Machinery	11,126.00	927.19	5,563.14	5,562.86	50	11,126.16
	6206 - Totals	\$11,126.00	\$927.19	\$5,563.14	\$5,562.86	50%	\$11,126.16
	Division 640 - Depreciation/Amortization Totals	\$31,905.00	\$2,630.03	\$15,780.18	\$16,124.82	49%	\$31,560.16
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	210,000.00	.00	210,000.00	.00	100	70,000.00
	7200 - Totals	\$210,000.00	\$0.00	\$210,000.00	\$0.00	100%	\$70,000.00
	Division 680 - Transfers Between Funds Totals	\$210,000.00	\$0.00	\$210,000.00	\$0.00	100%	\$70,000.00
	EXPENSE TOTALS	\$408,022.00	\$35,452.48	\$269,497.18	\$138,524.82	66%	\$254,875.61
	Fund 260 - Marine Service Center Totals						
	REVENUE TOTALS	166,200.00	3,226.14	147,970.96	18,229.04	89%	254,652.60
	EXPENSE TOTALS	408,022.00	35,452.48	269,497.18	138,524.82	66%	254,875.61



Income Statement

Through 12/31/19

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 Total Actual
Fund Category	Proprietary Funds						
Fund Type	Enterprise Funds						
Fund	260 - Marine Service Center Net Gain (Loss)	(\$241,822.00)	(\$32,226.34)	(\$121,526.22)	\$120,295.78	50%	(\$223.01)
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	166,200.00	3,226.14	147,970.96	18,229.04	89%	254,652.60
	EXPENSE TOTALS	408,022.00	35,452.48	269,497.18	138,524.82	66%	254,875.61
Fund Type	Enterprise Funds Net Gain (Loss)	(\$241,822.00)	(\$32,226.34)	(\$121,526.22)	\$120,295.78	50%	(\$223.01)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	166,200.00	3,226.14	147,970.96	18,229.04	89%	254,652.60
	EXPENSE TOTALS	408,022.00	35,452.48	269,497.18	138,524.82	66%	254,875.61
Fund Category	Proprietary Funds Net Gain (Loss)	(\$241,822.00)	(\$32,226.34)	(\$121,526.22)	\$120,295.78	50%	(\$223.01)
	Grand Totals						
	REVENUE TOTALS	166,200.00	3,226.14	147,970.96	18,229.04	89%	254,652.60
	EXPENSE TOTALS	408,022.00	35,452.48	269,497.18	138,524.82	66%	254,875.61
	Grand Total Net Gain (Loss)	(\$241,822.00)	(\$32,226.34)	(\$121,526.22)	\$120,295.78	50%	(\$223.01)



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 260 - Marine Service Center					
ASSETS					
1027					
1027.000	Change in FMV-Investments	13,850.00	13,850.00	.00	.00
1027 - Totals		\$13,850.00	\$13,850.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	1,811,543.82	1,919,907.42	(108,363.60)	(5.64)
1030 - Totals		\$1,811,543.82	\$1,919,907.42	(\$108,363.60)	(5.64%)
1050					
1050.000	Accts Rec.-Misc Billing	76,214.78	76,214.78	.00	.00
1050 - Totals		\$76,214.78	\$76,214.78	\$0.00	0.00%
1200					
1200.020	Prepaid Insurance	2,617.56	.00	2,617.56	+++
1200 - Totals		\$2,617.56	\$0.00	\$2,617.56	+++
1510					
1510.000	Land Improvements	39,073.50	39,073.50	.00	.00
1510 - Totals		\$39,073.50	\$39,073.50	\$0.00	0.00%
1540					
1540.000	Buildings	3,121,870.43	3,121,870.43	.00	.00
1540 - Totals		\$3,121,870.43	\$3,121,870.43	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	285,817.91	285,817.91	.00	.00
1550 - Totals		\$285,817.91	\$285,817.91	\$0.00	0.00%
1570					
1570.000	Furniture & Fixtures	59,629.66	59,629.66	.00	.00
1570 - Totals		\$59,629.66	\$59,629.66	\$0.00	0.00%
1610					
1610.000	Accumulated Depr. Land Im	(23,869.25)	(23,087.75)	(781.50)	(3.38)
1610 - Totals		(\$23,869.25)	(\$23,087.75)	(\$781.50)	(3.38%)
1640					
1640.000	Accumulated Depr Building	(3,014,320.92)	(3,004,885.38)	(9,435.54)	(.31)
1640 - Totals		(\$3,014,320.92)	(\$3,004,885.38)	(\$9,435.54)	(0.31%)
1650					
1650.000	Accumulated Depr Equipmnt	(187,268.91)	(181,705.77)	(5,563.14)	(3.06)
1650 - Totals		(\$187,268.91)	(\$181,705.77)	(\$5,563.14)	(3.06%)
1670					
1670.000	Accumulated Depr furnitur	(59,629.66)	(59,629.66)	.00	.00
1670 - Totals		(\$59,629.66)	(\$59,629.66)	\$0.00	0.00%



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
Fund	260 - Marine Service Center				
	ASSETS TOTALS	\$2,125,528.92	\$2,247,055.14	(\$121,526.22)	(5.41%)
	FUND EQUITY				
2800					
2800.002	Contributed Cap.-State	2,500,000.00	2,500,000.00	.00	.00
	2800 - Totals	\$2,500,000.00	\$2,500,000.00	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(252,605.07)	(252,605.07)	.00	.00
2920.500	Post Soft Close Entries	(116.78)	(116.78)	.00	.00
	2920 - Totals	(\$252,721.85)	(\$252,721.85)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$2,247,278.15	\$2,247,278.15	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	223.01			
	Fund Revenues	(147,970.96)			
	Fund Expenses	269,497.18			
	FUND EQUITY TOTALS	\$2,125,528.92	\$2,247,278.15	(\$121,749.23)	(5.42%)
	LIABILITIES AND FUND EQUITY TOTALS	\$2,125,528.92	\$2,247,278.15	(\$121,749.23)	(5.42%)
Fund	260 - Marine Service Center Totals	\$0.00	(\$223.01)	\$223.01	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$223.01)	\$223.01	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$223.01)	\$223.01	100.00%
	Grand Totals	\$0.00	(\$223.01)	\$223.01	100.00%

Project	FY2020 Appropriations	State			Federal		Construction In Progress 6/30/2019	Advertising Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Total Expenses	Mixed Project Expenses Reclassified
		Cash	Grant A/R	Grant A/R	Loan A/R	Grant A/R						
90874 - MSC Roof Condenser Replacement	\$ 130,000.00	\$ 182,637.47	\$ -	\$ -	\$ -	\$ -	\$ 15,755.00	\$ -	\$ 1,607.53	\$ -	\$ 1,607.53	\$ -
90905 - MSC Bulkhead Condition Assessmen	\$ 80,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 210,000.00	\$ 262,637.47	\$ -	\$ -	\$ -	\$ -	\$ 15,755.00	\$ -	\$ 1,607.53	\$ -	\$ 1,607.53	\$ -

Project	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction In Progress 6/30/2019	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90874 - MSC Roof Condenser Replacement	\$ -	\$ -	\$ -	\$ 182,637.47	\$ -	\$ -	\$ -	\$ 182,637.47
90905 - MSC Bulkhead Condition Assessment	\$ -	\$ -	\$ -	\$ 80,000.00	\$ -	\$ -	\$ -	\$ 80,000.00
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ -	\$ -	\$ 262,637.47	\$ -	\$ -	\$ -	\$ 262,637.47



Income Statement

Through 12/31/19

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 Total Actual	
Fund Category Proprietary Funds								
Fund Type Capital Projects Funds								
Fund 770 - Capital Project-Marine SC								
REVENUE								
Division 300 - Revenue								
Department 390 - Cash Basis Receipts								
3950								
3950.260	Transfer In Marine Svc Ct	210,000.00	.00	210,000.00	.00	100	70,000.00	
		3950 - Totals	\$210,000.00	\$0.00	\$210,000.00	\$0.00	100%	\$70,000.00
Department		390 - Cash Basis Receipts Totals	\$210,000.00	\$0.00	\$210,000.00	\$0.00	100%	\$70,000.00
Division		300 - Revenue Totals	\$210,000.00	\$0.00	\$210,000.00	\$0.00	100%	\$70,000.00
		REVENUE TOTALS	\$210,000.00	\$0.00	\$210,000.00	\$0.00	100%	\$70,000.00
EXPENSE								
Division 600 - Operations								
Department 630 - Operations								
5212								
5212.000	Contracted/Purchased Serv	210,000.00	.00	1,607.53	208,392.47	1	15,755.00	
		5212 - Totals	\$210,000.00	\$0.00	\$1,607.53	\$208,392.47	1%	\$15,755.00
Department		630 - Operations Totals	\$210,000.00	\$0.00	\$1,607.53	\$208,392.47	1%	\$15,755.00
Department 670 - Fixed Assets								
7150								
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	+++	(15,755.00)	
		7150 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$15,755.00)
Department		670 - Fixed Assets Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$15,755.00)
Division		600 - Operations Totals	\$210,000.00	\$0.00	\$1,607.53	\$208,392.47	1%	\$0.00
		EXPENSE TOTALS	\$210,000.00	\$0.00	\$1,607.53	\$208,392.47	1%	\$0.00
Fund		770 - Capital Project-Marine SC Totals	210,000.00	.00	210,000.00	.00	100%	70,000.00
		REVENUE TOTALS	210,000.00	.00	210,000.00	.00	100%	70,000.00
		EXPENSE TOTALS	210,000.00	.00	1,607.53	208,392.47	1%	.00



Income Statement

Through 12/31/19

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 Total Actual
Fund Category	Proprietary Funds						
Fund Type	Capital Projects Funds						
Fund	770 - Capital Project-Marine SC Net Gain (Loss)	\$0.00	\$0.00	\$208,392.47	\$208,392.47	+++	\$70,000.00
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	210,000.00	.00	210,000.00	.00	100%	70,000.00
	EXPENSE TOTALS	210,000.00	.00	1,607.53	208,392.47	1%	.00
Fund Type	Capital Projects Funds Net Gain (Loss)	\$0.00	\$0.00	\$208,392.47	\$208,392.47	+++	\$70,000.00
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	210,000.00	.00	210,000.00	.00	100%	70,000.00
	EXPENSE TOTALS	210,000.00	.00	1,607.53	208,392.47	1%	.00
Fund Category	Proprietary Funds Net Gain (Loss)	\$0.00	\$0.00	\$208,392.47	\$208,392.47	+++	\$70,000.00
	Grand Totals						
	REVENUE TOTALS	210,000.00	.00	210,000.00	.00	100%	70,000.00
	EXPENSE TOTALS	210,000.00	.00	1,607.53	208,392.47	1%	.00
	Grand Total Net Gain (Loss)	\$0.00	\$0.00	\$208,392.47	\$208,392.47	+++	\$70,000.00



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account



















Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Capital Projects Funds					
Fund 770 - Capital Project-Marine SC					
ASSETS					
1030					
1030.100	Investment-Central Trea.	262,637.47	54,245.00	208,392.47	384.17
1030 - Totals		\$262,637.47	\$54,245.00	\$208,392.47	384.17%
1590					
1590.000	Construction in Progress	15,755.00	15,755.00	.00	.00
1590 - Totals		\$15,755.00	\$15,755.00	\$0.00	0.00%
ASSETS TOTALS		\$278,392.47	\$70,000.00	\$208,392.47	297.70%
FUND EQUITY					
2920					
2920.000	Undesignated/Re. Earnings	(130,560.82)	(130,560.82)	.00	.00
2920 - Totals		(\$130,560.82)	(\$130,560.82)	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	130,560.82	130,560.82	.00	.00
2965 - Totals		\$130,560.82	\$130,560.82	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$0.00	\$0.00	\$0.00	+++
Prior Year Fund Equity Adjustment		(70,000.00)			
Fund Revenues		(210,000.00)			
Fund Expenses		1,607.53			
FUND EQUITY TOTALS		\$278,392.47	\$0.00	\$278,392.47	+++
LIABILITIES AND FUND EQUITY TOTALS		\$278,392.47	\$0.00	\$278,392.47	+++
Fund 770 - Capital Project-Marine SC Totals		\$0.00	\$70,000.00	(\$70,000.00)	(100.00%)
Fund Type Capital Projects Funds Totals		\$0.00	\$70,000.00	(\$70,000.00)	(100.00%)
Fund Category Proprietary Funds Totals		\$0.00	\$70,000.00	(\$70,000.00)	(100.00%)
Grand Totals		\$0.00	\$70,000.00	(\$70,000.00)	(100.00%)



Gary Paxton Industrial Park

Financial Analysis

As Of, And For the Fiscal Quarter Ending, December 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	102,867	 Increased by \$43.1K over 1 st Half FY2019	 Exceeded Plan by \$17.1K	 Reduced lease revenue cash flows will impact future ability to maintain the new dock
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	(7,724)	n/a	Slightly Over Budget 	n/a
Earnings (Loss) Before Interest and Depreciation (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	(32,686)	 Smaller EBID Loss Than Last year	 Exceeded Plan	Cash flow from operations is negative; rent and tariff revenue is not covering operating costs
Net Income (Loss) (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	(235,560)	 Loss Declined by \$29.4K from 1 st Half FY2019	 Did Not Meet Plan	Ongoing operations not profitable
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	(260,452)	 Deficit declined by \$29.5K from 1 st Half FY2019	 Met Plan	Asset replacement is inadequate; unless dock revenue markedly increases, no working capital for asset replacement will be accumulated
Total Working Capital (What total resources are available in the fund)	706,437	 Declined by \$112.5K from 1 st Half FY2019	 Met Plan	Working capital is inadequate
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	193,641	 Lower Than December 31, FY2019	 Met Plan	Capital project funding adequately addresses current infrastructure needs
Undesignated Working Capital (How much of the fund's resources are available?)	347,906	 Declined by \$28,8K from 1 st Qtr FY2019	 Met Plan	Adequate for the present; it is not sufficient to fully pay for asset replacement or major renovation
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	795.5	 Lower Than 1 st Qtr FY2019	 Met Plan	Monitor; adequate for present

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	391.8	 Lower Than 1 st Qtr FY2019	 Met Plan	Monitor, adequate for present
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As the Big Picture column illustrates, the Gary Paxton Industrial Park Fund continues to consume working capital, albeit at a slower pace than previously, and is not covering costs of operations with revenue.

For the 1st half of FY2020, Park revenue increased by \$43.1K, or 72.2% over FY2019; increased dock and tariff charges was the reason for the large increase in revenue. The net loss declined by \$29.5K from FY2019 to (\$235.6K).

Earnings (Loss) before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was (\$32.7K), a decrease of \$29.5K from FY2019. Total working capital declined by (\$51.5K) to \$706.4K

As the opportunities for leasing have diminished, the hope for improving the financial performance and position rests with the dock and the ability to generate significant moorage and wharfage tariff revenue through it. Modestly increased tariff revenue accounted for the positive comparison in revenue, but it was not large enough to keep the Fund's overall financial condition from deteriorating further.

If profitability and positive cash flow can't be achieved, the Municipality may eventually need to seriously consider merging the Park into the General Fund, creating a Department similar to Harrigan Centennial Hall which is subsidized by tax revenues.

City and Borough of Sitka
Gary Paxton Industrial Park Fund
Financial Statements
For The Twelve-Month Period Ending June 30, 2020
(Unaudited)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2019 Plan (S/L - 50.00%)	Variance To FY2020 Plan
Revenue:									
Leases	20,986	62,606	-	-	83,592	55,659	27,933	75,725	7,867
Other Operating Revenue	16,800	2,475	-	-	19,275	4,088	15,187	10,000	9,275
Total Revenue:	37,786	65,081	-	-	102,867	59,747	43,120	85,725	17,142
Cost of Sales:									
Operations	60,651	74,902	-	-	135,553	113,223	(22,330)	127,829	(7,724)
Depreciation	108,167	108,166	-	-	216,333	230,372	14,039	161,134	(55,199)
Total Cost of Sales:	168,818	183,068	-	-	351,886	343,595	(8,291)	288,963	(62,923)
Gross Margin:	(131,032)	(117,987)	-	-	(249,019)	(283,848)	34,829	(203,238)	(45,781)
	-346.77%	-181.29%			-242.08%	-475.08%	233.00%	-237.08%	-5.00%
Selling and Administrative Expenses	-	-	-	-	-	-	-	-	-
Earnings Before Interest (EBI):	(131,032)	(117,987)	-	-	(249,019)	(283,848)	34,829	(203,238)	(45,781)
	-346.77%	-181.29%			-242.08%	-475.08%	233.00%	-237.08%	-5.00%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	4,798	3,989	-	-	8,787	14,583	(5,796)	11,000	(2,213)
Grant Revenue:	-	-	-	-	-	-	-	-	-
Transfers From Bulk Water Fund:	-	-	-	-	-	-	-	15,000	(15,000)
Loss on Impairment	-	-	-	-	-	-	-	-	-
Transfers From SMC Contingency Fund	3,343	2,947	-	-	6,290	6,661	(371)	5,500	790
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Interest Expense:	(809)	(809)	-	-	(1,618)	(2,428)	810	(1,618)	-
Total Non-operating Revenue & Expense:	7,332	6,127	-	-	13,459	18,816	(5,357)	29,882	(16,423)
Net Income:	(123,700)	(111,860)	-	-	(235,560)	(265,032)	29,472	(173,356)	(62,204)
	-327.37%	-171.88%			-228.99%	-443.59%	214.60%	-202.22%	416.82%
Earnings Before Interest and Depreciation (EBID):	(22,865)	(9,821)	-	-	(32,686)	(53,476)	20,790	(42,104)	9,418
	-60.51%	-15.09%			-31.78%	-89.50%	57.73%	-49.12%	17.34%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation excluding capital g	(15,533)	(3,694)	-	-	(19,227)	(34,660)	15,433	(27,222)	7,995
Debt Principal	12,446	12,446	-	-	24,892	24,892	(1)	24,892	-
Debt Principal Coverage Surplus/Deficit	(27,979)	(16,140)	-	-	(44,119)	(59,552)	15,434	(52,114)	7,995
Debt Principal Coverage Percentage	-124.81%	-29.68%			-77.24%	-2105600.00%	2105522.76%	-109.36%	2105632.12%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	(27,979)	(16,140)	-	-	(44,119)	(59,552)	15,434	(52,114)	7,995
Depreciation	108,167	108,166	-	-	216,333	230,372	(14,039)	216,333	-
Cash Accumulated For/(Taken From) Asset Replacement	(136,146)	(124,306)	-	-	(260,452)	(289,924)	29,473	(268,447)	7,995

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2019 Plan (S/L - 50.00%)	Variance To FY2020 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	(27,979)	(16,140)	-	-	(44,119)	(59,552)	15,434	(52,114)	7,995
CapEx, Accruals, and other Balance Sheet Changes	(7,587)	252	-	-	(7,335)	175,020	(182,355)	(7,335)	-
Increase in (Decrease in) Working Capital	(35,566)	(15,888)	-	-	(51,454)	115,468	(166,922)	(59,449)	7,995
Plus Beginning Total Working Capital	757,890	722,324	-	-	757,890	703,512	54,378	757,890	-
Equals Ending Total Working Capital:	722,324	706,437	-	-	706,437	818,980	(112,544)	698,442	7,995
Working Capital Detail:									
Repair Reserve (1% of PPE):	164,890	164,890	-	-	164,890				
Working Capital Designated for CapEx	205,792	193,641	-	-	193,641				
Undesignated Working Capital	351,641	347,906	-	-	347,906				
Total Working Capital:	722,324	706,437	-	-	706,437				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	891.84	731.22			795.53				
Total Working Capital Less Repair Reserve	688.25	560.55			609.84				
Undesignated Working Capital	434.16	360.11			391.78				
Working Capital Calculation:									
Current Assets	871,672	855,785	-	-	871,672				
Current Liabilities	(99,564)	(99,564)	-	-	(99,564)				
CPLTD	(49,784)	(49,784)	-	-	(49,784)				
Total Working Capital	722,324	706,437	-	-	722,324				

GPIP Fund Capital Project Detail												
Project	FY2019		Cash	State	State	Federal	Construction In Progress 6/30/2019	Supplies Expense	Contracted &	Interdepartment	Transfer Out	Total Expenses
	Appropriations	Loan Grant & Other		Grant	Loan	Loan			Purchased & Services Expenses	Services Expenses		
				A/R	A/R	A/R						
90748 - GPIP Dock	\$ -	\$ -	\$ 172,879.83	\$ -	\$ -	\$ -	\$ 2,540.88	\$ -	\$ -	\$ -	\$ -	\$ -
90836 - GPIP Shoreline Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90837 - GPIP Dock Access Ramp Design	\$ -	\$ -	\$ 760.94	\$ -	\$ -	\$ -	\$ 34,983.57	\$ -	\$ 21,950.00	\$ 4,305.49	\$ -	\$ 26,255.49
90854 - GPIP Site Cleanup	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90875 - GPIP Wash Down Pad	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ -	\$ 193,640.77	\$ -	\$ -	\$ -	\$ 37,524.45	\$ -	\$ 21,950.00	\$ 4,305.49	\$ -	\$ 26,255.49

GPIP Fund Capital Project Detail									
Project	Mixed Project Expenses Reclassified	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction					
				In Progress 6/30/2019	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90748 - GPIP Dock	\$ -	\$ -	\$ -	\$ 2,540.88	\$ 175,420.71	\$ -	\$ -	\$ -	\$ 172,879.83
90836 - GPIP Shoreline Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90837 - GPIP Dock Access Ramp Design	\$ -	\$ 26,255.49	\$ -	\$ 61,239.06	\$ 62,000.00	\$ -	\$ -	\$ -	\$ 760.94
90854 - GPIP Site Cleanup	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90875 - GPIP Wash Down Pad	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
Totals:	\$ -	\$ 26,255.49	\$ -	\$ 63,779.94	\$ 257,420.71	\$ -	\$ -	\$ -	\$ 193,640.77



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 270 - Gary Paxton Industrial Park							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3442							
3442.000	Moorage-Transient	10,000.00	75.00	15,135.50	(5,135.50)	151	10,464.24
3442 - Totals		\$10,000.00	\$75.00	\$15,135.50	(\$5,135.50)	151%	\$10,464.24
3473							
3473.000	GPIP Dock Tariff Charges	10,000.00	37.10	3,452.70	6,547.30	35	3,935.67
3473.001	Freight Storage	.00	.00	256.00	(256.00)	+++	101.57
3473.005	Fuel Flowage	.00	.00	431.00	(431.00)	+++	243.32
3473 - Totals		\$10,000.00	\$37.10	\$4,139.70	\$5,860.30	41%	\$4,280.56
Department 340 - Operating Revenue Totals		\$20,000.00	\$112.10	\$19,275.20	\$724.80	96%	\$14,744.80
Department 360 - Uses of Prop & Investment							
3601							
3601.000	Rent - Land	151,450.00	1,015.50	40,994.50	110,455.50	27	48,146.46
3601 - Totals		\$151,450.00	\$1,015.50	\$40,994.50	\$110,455.50	27%	\$48,146.46
3602							
3602.000	Rent - Building	.00	.00	42,596.58	(42,596.58)	+++	72,527.17
3602 - Totals		\$0.00	\$0.00	\$42,596.58	(\$42,596.58)	+++	\$72,527.17
3610							
3610.000	Interest Income	22,000.00	1,322.06	8,787.11	13,212.89	40	25,682.41
3610 - Totals		\$22,000.00	\$1,322.06	\$8,787.11	\$13,212.89	40%	\$25,682.41
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	31,185.00
3612 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$31,185.00
3620							
3620.000	Sale of Fixed Assets	.00	.00	.00	.00	+++	(2,103.25)
3620 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$2,103.25)
Department 360 - Uses of Prop & Investment Totals		\$173,450.00	\$2,337.56	\$92,378.19	\$81,071.81	53%	\$175,437.79
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	1,008.87
3807 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,008.87
Department 380 - Miscellaneous Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,008.87



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 270 - Gary Paxton Industrial Park							
REVENUE							
Division 300 - Revenue							
Department 390 - Cash Basis Receipts							
3950							
3950.173	Transfer In SCIP Conting	11,000.00	966.03	6,289.82	4,710.18	57	13,700.81
3950.540	Transfer in from fund 540	30,000.00	.00	.00	30,000.00	0	.00
3950.780	Transfer in GPIP Capital Project Fund	.00	.00	.00	.00	+++	35,000.00
3950 - Totals		\$41,000.00	\$966.03	\$6,289.82	\$34,710.18	15%	\$48,700.81
Department 390 - Cash Basis Receipts Totals		\$41,000.00	\$966.03	\$6,289.82	\$34,710.18	15%	\$48,700.81
Division 300 - Revenue Totals		\$234,450.00	\$3,415.69	\$117,943.21	\$116,506.79	50%	\$239,892.27
REVENUE TOTALS		\$234,450.00	\$3,415.69	\$117,943.21	\$116,506.79	50%	\$239,892.27
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5203							
5203.001	Electric	34,000.00	1,211.59	7,164.30	26,835.70	21	20,105.45
5203.005	Heating Fuel	.00	.00	.00	.00	+++	17,319.87
5203 - Totals		\$34,000.00	\$1,211.59	\$7,164.30	\$26,835.70	21%	\$37,425.32
5204							
5204.000	Telephone	1,200.00	237.66	713.85	486.15	59	1,382.62
5204 - Totals		\$1,200.00	\$237.66	\$713.85	\$486.15	59%	\$1,382.62
5205							
5205.000	Insurance	17,771.00	1,875.44	11,252.64	6,518.36	63	16,906.21
5205 - Totals		\$17,771.00	\$1,875.44	\$11,252.64	\$6,518.36	63%	\$16,906.21
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	31.50
5206 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$31.50
5207							
5207.000	Repairs & Maintenance	15,000.00	.00	.00	15,000.00	0	.00
5207 - Totals		\$15,000.00	\$0.00	\$0.00	\$15,000.00	0%	\$0.00
5208							
5208.000	Bldg Repair & Maint	5,000.00	46.20	249.06	4,750.94	5	4,060.83
5208 - Totals		\$5,000.00	\$46.20	\$249.06	\$4,750.94	5%	\$4,060.83
5212							
5212.000	Contracted/Purchased Serv	113,725.00	.00	46,574.86	67,150.14	41	95,444.49
5212 - Totals		\$113,725.00	\$0.00	\$46,574.86	\$67,150.14	41%	\$95,444.49



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 270 - Gary Paxton Industrial Park							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5214							
5214.000	Interdepartment Services	67,738.00	9,612.32	37,011.03	30,726.97	55	73,191.21
	5214 - Totals	\$67,738.00	\$9,612.32	\$37,011.03	\$30,726.97	55%	\$73,191.21
5223							
5223.000	Tools & Small Equipment	1,000.00	.00	.00	1,000.00	0	.00
	5223 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5225							
5225.000	Legal Expenditures	30,224.00	18,772.12	30,169.40	54.60	100	5,276.05
	5225 - Totals	\$30,224.00	\$18,772.12	\$30,169.40	\$54.60	100%	\$5,276.05
5226							
5226.000	Advertising	2,500.00	.00	.00	2,500.00	0	202.05
	5226 - Totals	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0%	\$202.05
5230							
5230.000	Bad Debts	.00	1,745.34	1,745.34	(1,745.34)	+++	39,957.68
	5230 - Totals	\$0.00	\$1,745.34	\$1,745.34	(\$1,745.34)	+++	\$39,957.68
5231							
5231.000	Credit Card Expense	500.00	117.88	672.97	(172.97)	135	685.40
	5231 - Totals	\$500.00	\$117.88	\$672.97	(\$172.97)	135%	\$685.40
5290							
5290.000	Other Expenses	1,000.00	.00	.00	1,000.00	0	85.00
	5290 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$85.00
	Department 630 - Operations Totals	\$289,658.00	\$33,618.55	\$135,553.45	\$154,104.55	47%	\$274,648.36
	Division 600 - Operations Totals	\$289,658.00	\$33,618.55	\$135,553.45	\$154,104.55	47%	\$274,648.36
Division 640 - Depreciation/Amortization							
6101							
6101.000	Amortization	24,660.00	2,055.02	12,330.12	12,329.88	50	24,660.24
	6101 - Totals	\$24,660.00	\$2,055.02	\$12,330.12	\$12,329.88	50%	\$24,660.24
6201							
6201.000	Depreciation-Land Improve	140,466.00	12,060.45	72,362.70	68,103.30	52	144,725.41
	6201 - Totals	\$140,466.00	\$12,060.45	\$72,362.70	\$68,103.30	52%	\$144,725.41



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 270 - Gary Paxton Industrial Park							
EXPENSE							
Division 640 - Depreciation/Amortization							
6202							
6202.000	Depreciation-Plants	62,520.00	5,210.02	31,260.12	31,259.88	50	62,520.12
	6202 - Totals	\$62,520.00	\$5,210.02	\$31,260.12	\$31,259.88	50%	\$62,520.12
6203							
6203.000	Depreciation-Harbors	94,610.00	15,768.34	94,610.04	(.04)	100	189,219.55
	6203 - Totals	\$94,610.00	\$15,768.34	\$94,610.04	(\$0.04)	100%	\$189,219.55
6205							
6205.000	Depreciation-Buildings	12.00	961.72	5,770.32	(5,758.32)	48,086	11,540.54
	6205 - Totals	\$12.00	\$961.72	\$5,770.32	(\$5,758.32)	48,086%	\$11,540.54
	Division 640 - Depreciation/Amortization Totals	\$322,268.00	\$36,055.55	\$216,333.30	\$105,934.70	67%	\$432,665.86
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	3,236.00	.00	.00	3,236.00	0	4,853.76
	5295 - Totals	\$3,236.00	\$0.00	\$0.00	\$3,236.00	0%	\$4,853.76
7301							
7301.000	Note Principal Payments	49,783.00	.00	.00	49,783.00	0	.00
	7301 - Totals	\$49,783.00	\$0.00	\$0.00	\$49,783.00	0%	\$0.00
	Division 650 - Debt Payments Totals	\$53,019.00	\$0.00	\$0.00	\$53,019.00	0%	\$4,853.76
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	.00	37.50	7,567.75	(7,567.75)	+++	65,128.97
	7200 - Totals	\$0.00	\$37.50	\$7,567.75	(\$7,567.75)	+++	\$65,128.97
	Division 680 - Transfers Between Funds Totals	\$0.00	\$37.50	\$7,567.75	(\$7,567.75)	+++	\$65,128.97
	EXPENSE TOTALS	\$664,945.00	\$69,711.60	\$359,454.50	\$305,490.50	54%	\$777,296.95
	Fund 270 - Gary Paxton Industrial Park Totals						
	REVENUE TOTALS	234,450.00	3,415.69	117,943.21	116,506.79	50%	239,892.27



Income Statement

Through 12/31/19

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 Total Actual
Fund Category	Proprietary Funds						
Fund Type	Enterprise Funds						
	EXPENSE TOTALS	664,945.00	69,711.60	359,454.50	305,490.50	54%	777,296.95
Fund	270 - Gary Paxton Industrial Park Net Gain (Loss)	(\$430,495.00)	(\$66,295.91)	(\$241,511.29)	\$188,983.71	56%	(\$537,404.68)
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	234,450.00	3,415.69	117,943.21	116,506.79	50%	239,892.27
	EXPENSE TOTALS	664,945.00	69,711.60	359,454.50	305,490.50	54%	777,296.95
Fund Type	Enterprise Funds Net Gain (Loss)	(\$430,495.00)	(\$66,295.91)	(\$241,511.29)	\$188,983.71	56%	(\$537,404.68)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	234,450.00	3,415.69	117,943.21	116,506.79	50%	239,892.27
	EXPENSE TOTALS	664,945.00	69,711.60	359,454.50	305,490.50	54%	777,296.95
Fund Category	Proprietary Funds Net Gain (Loss)	(\$430,495.00)	(\$66,295.91)	(\$241,511.29)	\$188,983.71	56%	(\$537,404.68)
	Grand Totals						
	REVENUE TOTALS	234,450.00	3,415.69	117,943.21	116,506.79	50%	239,892.27
	EXPENSE TOTALS	664,945.00	69,711.60	359,454.50	305,490.50	54%	777,296.95
	Grand Total Net Gain (Loss)	(\$430,495.00)	(\$66,295.91)	(\$241,511.29)	\$188,983.71	56%	(\$537,404.68)



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 270 - Gary Paxton Industrial Park					
ASSETS					
1027					
1027.000	Change in FMV-Investments	6,004.00	6,004.00	.00	.00
	1027 - Totals	\$6,004.00	\$6,004.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	593,074.91	633,830.59	(40,755.68)	(6.43)
	1030 - Totals	\$593,074.91	\$633,830.59	(\$40,755.68)	(6.43%)
1050					
1050.000	Accts Rec.-Misc Billing	19,481.72	16,324.64	3,157.08	19.34
	1050 - Totals	\$19,481.72	\$16,324.64	\$3,157.08	19.34%
1070					
1070.010	Notes Receivable	32,330.20	36,616.92	(4,286.72)	(11.71)
	1070 - Totals	\$32,330.20	\$36,616.92	(\$4,286.72)	(11.71%)
1200					
1200.020	Prepaid Insurance	11,252.59	.00	11,252.59	+++
	1200 - Totals	\$11,252.59	\$0.00	\$11,252.59	+++
1500					
1500.270	Land - SMC Industrial Com	3,361,102.40	3,361,102.40	.00	.00
	1500 - Totals	\$3,361,102.40	\$3,361,102.40	\$0.00	0.00%
1510					
1510.000	Land Improvements	5,433,528.14	5,433,528.14	.00	.00
	1510 - Totals	\$5,433,528.14	\$5,433,528.14	\$0.00	0.00%
1520					
1520.006	Distribution Lines	3,126,008.64	3,126,008.64	.00	.00
	1520 - Totals	\$3,126,008.64	\$3,126,008.64	\$0.00	0.00%
1530					
1530.008	Port Facility Harbor	7,568,791.32	7,568,791.32	.00	.00
	1530 - Totals	\$7,568,791.32	\$7,568,791.32	\$0.00	0.00%
1540					
1540.000	Buildings	353,887.90	353,887.90	.00	.00
	1540 - Totals	\$353,887.90	\$353,887.90	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	5,094.80	5,094.80	.00	.00
	1550 - Totals	\$5,094.80	\$5,094.80	\$0.00	0.00%
1570					
1570.000	Furniture & Fixtures	1,724.00	1,724.00	.00	.00
	1570 - Totals	\$1,724.00	\$1,724.00	\$0.00	0.00%



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 270 - Gary Paxton Industrial Park					
ASSETS					
1585					
1585.000	Intangible Accounts	123,300.93	123,300.93	.00	.00
1585 - Totals		\$123,300.93	\$123,300.93	\$0.00	0.00%
1600					
1600.100	Accumulated Depreciation Land Improvements	(86,310.73)	(73,980.61)	(12,330.12)	(16.67)
1600 - Totals		(\$86,310.73)	(\$73,980.61)	(\$12,330.12)	(16.67%)
1610					
1610.000	Accumulated Depr. Land Im	(1,432,360.49)	(1,359,997.79)	(72,362.70)	(5.32)
1610 - Totals		(\$1,432,360.49)	(\$1,359,997.79)	(\$72,362.70)	(5.32%)
1620					
1620.000	Accumulated Depr Ut Plant	(869,414.01)	(838,153.89)	(31,260.12)	(3.73)
1620 - Totals		(\$869,414.01)	(\$838,153.89)	(\$31,260.12)	(3.73%)
1630					
1630.000	Accumulated Depr Harbor	(378,439.71)	(283,829.67)	(94,610.04)	(33.33)
1630 - Totals		(\$378,439.71)	(\$283,829.67)	(\$94,610.04)	(33.33%)
1640					
1640.000	Accumulated Depr Building	(89,785.10)	(84,014.78)	(5,770.32)	(6.87)
1640 - Totals		(\$89,785.10)	(\$84,014.78)	(\$5,770.32)	(6.87%)
1650					
1650.000	Accumulated Depr Equipmnt	(5,094.80)	(5,094.80)	.00	.00
1650 - Totals		(\$5,094.80)	(\$5,094.80)	\$0.00	0.00%
1670					
1670.000	Accumulated Depr furnitur	(1,724.00)	(1,724.00)	.00	.00
1670 - Totals		(\$1,724.00)	(\$1,724.00)	\$0.00	0.00%
ASSETS TOTALS		\$17,772,452.71	\$18,019,418.74	(\$246,966.03)	(1.37%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	5,454.74	(5,454.74)	(100.00)
2020 - Totals		\$0.00	\$5,454.74	(\$5,454.74)	(100.00%)
2025					
2025.000	Interfund Payable	.20	.20	.00	.00
2025 - Totals		\$0.20	\$0.20	\$0.00	0.00%



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 270 - Gary Paxton Industrial Park					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2300					
2300.000	Advances Payable	99,564.29	99,564.29	.00	.00
2300 - Totals		\$99,564.29	\$99,564.29	\$0.00	0.00%
LIABILITIES TOTALS		\$99,564.49	\$105,019.23	(\$5,454.74)	(5.19%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	2,427,569.38	2,427,569.38	.00	.00
2800.002	Contributed Cap.-State	1,304,917.94	1,304,917.94	.00	.00
2800.003	Contributed Cap.-Local	1,749,388.61	1,749,388.61	.00	.00
2800 - Totals		\$5,481,875.93	\$5,481,875.93	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	151.00	151.00	.00	.00
2900 - Totals		\$151.00	\$151.00	\$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	(439,765.78)	(439,765.78)	.00	.00
2910 - Totals		(\$439,765.78)	(\$439,765.78)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	13,409,694.04	13,409,694.04	.00	.00
2920 - Totals		\$13,409,694.04	\$13,409,694.04	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(151.00)	(151.00)	.00	.00
2965 - Totals		(\$151.00)	(\$151.00)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$18,451,804.19	\$18,451,804.19	\$0.00	0.00%
Prior Year Fund Equity Adjustment		537,404.68			
Fund Revenues		(117,943.21)			
Fund Expenses		359,454.50			
FUND EQUITY TOTALS		\$17,672,888.22	\$18,451,804.19	(\$778,915.97)	(4.22%)
LIABILITIES AND FUND EQUITY TOTALS		\$17,772,452.71	\$18,556,823.42	(\$784,370.71)	(4.23%)
Fund	270 - Gary Paxton Industrial Park Totals	\$0.00	(\$537,404.68)	\$537,404.68	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$537,404.68)	\$537,404.68	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$537,404.68)	\$537,404.68	100.00%
Grand Totals		\$0.00	(\$537,404.68)	\$537,404.68	100.00%



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 780 - Capital Project-GPIP							
REVENUE							
Division 300 - Revenue							
Department 390 - Cash Basis Receipts							
3950							
3950.270	Transfer In GPIP	.00	.00	.00	.00	+++	42,000.00
	3950 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$42,000.00
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$42,000.00
	Division 300 - Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$42,000.00
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$42,000.00
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	25,738.75	.00	21,950.00	3,788.75	85	20,540.89
	5212 - Totals	\$25,738.75	\$0.00	\$21,950.00	\$3,788.75	85%	\$20,540.89
5214							
5214.000	Interdepartment Services	.00	2,846.64	4,305.49	(4,305.49)	+++	8,852.26
	5214 - Totals	\$0.00	\$2,846.64	\$4,305.49	(\$4,305.49)	+++	\$8,852.26
	Department 630 - Operations Totals	\$25,738.75	\$2,846.64	\$26,255.49	(\$516.74)	102%	\$29,393.15
	Department 670 - Fixed Assets						
7150							
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	+++	(29,393.15)
	7150 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$29,393.15)
	Department 670 - Fixed Assets Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$29,393.15)
	Department 680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	35,000.00
	7200 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$35,000.00
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$35,000.00
	Division 600 - Operations Totals	\$25,738.75	\$2,846.64	\$26,255.49	(\$516.74)	102%	\$35,000.00
	EXPENSE TOTALS	\$25,738.75	\$2,846.64	\$26,255.49	(\$516.74)	102%	\$35,000.00
	Fund 780 - Capital Project-GPIP Totals						
	REVENUE TOTALS	.00	.00	.00	.00	+++	42,000.00
	EXPENSE TOTALS	25,738.75	2,846.64	26,255.49	(516.74)	102%	35,000.00
	Fund 780 - Capital Project-GPIP Net Gain (Loss)	(\$25,738.75)	(\$2,846.64)	(\$26,255.49)	(\$516.74)	102%	\$7,000.00



Income Statement

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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds Totals							
	REVENUE TOTALS	.00	.00	.00	.00	+++	42,000.00
	EXPENSE TOTALS	25,738.75	2,846.64	26,255.49	(516.74)	102%	35,000.00
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$25,738.75)	(\$2,846.64)	(\$26,255.49)	(\$516.74)	102%	\$7,000.00
Fund Category Proprietary Funds Totals							
	REVENUE TOTALS	.00	.00	.00	.00	+++	42,000.00
	EXPENSE TOTALS	25,738.75	2,846.64	26,255.49	(516.74)	102%	35,000.00
Fund Category	Proprietary Funds Net Gain (Loss)	(\$25,738.75)	(\$2,846.64)	(\$26,255.49)	(\$516.74)	102%	\$7,000.00
Grand Totals							
	REVENUE TOTALS	.00	.00	.00	.00	+++	42,000.00
	EXPENSE TOTALS	25,738.75	2,846.64	26,255.49	(516.74)	102%	35,000.00
	Grand Total Net Gain (Loss)	(\$25,738.75)	(\$2,846.64)	(\$26,255.49)	(\$516.74)	102%	\$7,000.00



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account



















Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Capital Projects Funds					
Fund 780 - Capital Project-GPIP					
ASSETS					
1030					
1030.100	Investment-Central Trea.	193,640.77	223,316.26	(29,675.49)	(13.29)
	1030 - Totals	\$193,640.77	\$223,316.26	(\$29,675.49)	(13.29%)
1590					
1590.000	Construction in Progress	37,524.45	37,524.45	.00	.00
	1590 - Totals	\$37,524.45	\$37,524.45	\$0.00	0.00%
	ASSETS TOTALS	\$231,165.22	\$260,840.71	(\$29,675.49)	(11.38%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	3,420.00	(3,420.00)	(100.00)
	2020 - Totals	\$0.00	\$3,420.00	(\$3,420.00)	(100.00%)
	LIABILITIES TOTALS	\$0.00	\$3,420.00	(\$3,420.00)	(100.00%)
FUND EQUITY					
2900					
2900.010	Reserve for Encumbrances	7,603.80	7,603.80	.00	.00
	2900 - Totals	\$7,603.80	\$7,603.80	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	250,420.71	250,420.71	.00	.00
	2920 - Totals	\$250,420.71	\$250,420.71	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(7,603.80)	(7,603.80)	.00	.00
	2965 - Totals	(\$7,603.80)	(\$7,603.80)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$250,420.71	\$250,420.71	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(7,000.00)			
	Fund Revenues	.00			
	Fund Expenses	26,255.49			
	FUND EQUITY TOTALS	\$231,165.22	\$250,420.71	(\$19,255.49)	(7.69%)
	LIABILITIES AND FUND EQUITY TOTALS	\$231,165.22	\$253,840.71	(\$22,675.49)	(8.93%)
	Fund 780 - Capital Project-GPIP Totals	\$0.00	\$7,000.00	(\$7,000.00)	(100.00%)
	Fund Type Capital Projects Funds Totals	\$0.00	\$7,000.00	(\$7,000.00)	(100.00%)
	Fund Category Proprietary Funds Totals	\$0.00	\$7,000.00	(\$7,000.00)	(100.00%)
	Grand Totals	\$0.00	\$7,000.00	(\$7,000.00)	(100.00%)



Information Technology Fund

Financial Analysis

As Of, And For the Fiscal Quarter Ending, December 301, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	774,689	 Less Than Last Year (FY2019 Had Transfers For 911 System)	 Met Plan	 Achieving plan, but need continue to increase revenue in future to cover asset replacement
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	6,946	n/a	Under Budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	163,830	 Less Than Last Year (FY2019 Had Transfers For 911 System)	 Exceeded Plan	Positive EBID is due to transfers for CapEx; otherwise EBID is breakeven
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	68,128	 More Than Last (FY2019 Had Transfers Out of RMS System)	 More Than Planned	Net Income is due to transfers for CapEx; otherwise Net Income is breakeven
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	9,242	 Greater Than Prior Year	 More Than planned	In this fund, asset replacement is especially important as technology quickly becomes obsolete
Total Working Capital (What total resources are available in the fund)	405,474	 Greater Than Prior Year	 Met Plan	Working capital temporarily increased due to transfers for project funding
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for fixed asset acquisition)	0	 Greater Than Prior Year	 Greater Than Planned	Working capital temporarily increased due to transfers for project funding
Undesignated Working Capital (How much of the fund's resources are available?)	405,474	 Improved Over Prior Year	 Met Plan	Working capital temporarily increased due to transfers for project funding
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	109.6	 Improved Over Prior Year	 Exceeded Plan	Working capital temporarily increased due to transfers for project funding

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	102.4	 Improved Over Prior Year	 Better Than planned	Working capital temporarily increased due to transfers for project funding
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The IT Fund's financial results for FY2019 were skewed by funding for two major IT projects, the E911 system replacement and the public safety records management system. Accordingly, FY2020 comparisons with FY2019 are likewise skewed.

Full funding for the E911 system replacement was transferred in from the General Fund E911 designated fund balance in the first quarter, creating the large positive variance in revenue and EBID. On the other hand, funding for the records management system will be through a loan from the Southeast Alaska Economic Development Fund, but, the fixed asset will be a general governmental asset. The cost of the fixed asset will be recouped over time through IT charges to the General Fund (Police Department).

The focus of the IT Fund has been to begin generating cash flow from its operations in order to address its negative working capital position. Progress towards this goal was solidly achieved in the first half of FY2020, as solid cash flow has turned working capital positive. Cash flow of \$54.6K for the half of the fiscal year has increased working capital to \$405.5K.

It is important to continue to note that funding for information technology needs will never be static. As the pace of information technology transformation of the workplace continues to accelerate, ever-increasing needs for capital spending will continually arise. Accordingly, it is imperative to analyze any large increases in working capital in the Fund, and, ensure that such increases are not the result of deferred investment in technology. Experience has taught us that delaying technology investment is a fool's errand.

City and Borough of Sitka
MIS Fund
Financial Statements
For The Twelve-Month Period Ended June 30, 2020
(Unaudited)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2019 Plan (\$/L - 50.00%)	Variance To FY2019 Plan
Revenue:									
Data Processing Charges	385,200	385,200	-	-	770,400	619,340	151,060	770,401	(1)
Other Operating Revenue	-	4,289	-	-	4,289	298,200	(293,912)	5,547	(1,259)
Total Revenue:	385,200	389,489	-	-	774,689	917,540	(142,851)	775,948	(1,259)
Cost of Sales:									
Operations	262,038	348,821	-	-	610,859	630,607	19,748	617,805	6,946
Depreciation	48,787	48,786	-	-	97,573	99,229	1,656	99,228	1,655
Total Cost of Sales:	310,825	397,607	-	-	708,432	729,836	21,404	717,032	8,600
Gross Margin:	74,375 19.31%	(8,119) -2.08%	-	-	66,257 8.55%	187,704 20.46%	(121,447) -11.90%	58,916 7.59%	7,341 0.96%
Selling and Administrative Expenses	-	-	-	-	-	-	-	-	-
Earnings Before Interest (EBI):	74,375 19.31%	(8,119) -2.08%	-	-	66,257 8.55%	187,704 20.46%	(121,447) -11.90%	58,916 7.59%	7,341 0.96%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	4,797	2,374	-	-	7,171	(1,230)	8,401	250	6,921
Transfer s out/Interest expense	(2,650)	(2,650)	-	-	(5,300)	(360,000)	354,700	(5,300)	-
Total Non-operating Revenue & Expense:	2,147	(276)	-	-	1,871	(361,230)	363,101	(5,050)	6,921
Net Income:	76,522 19.87%	(8,395) -2.16%	-	-	68,128 8.79%	(173,526) -18.91%	241,654 -169.16%	53,866 6.94%	14,262 1.85%
Earnings Before Interest and Depreciation (EBIDA):	123,162 31.97%	40,668 10.44%	-	-	163,830 21.15%	286,933 31.27%	(123,103) -10.12%	158,143 20.38%	8,996 0.77%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	125,309	40,392	-	-	165,701	(74,297)	239,998	153,093	12,608
Debt Principal	29,443	29,443	-	-	58,886	-	58,886	58,886	-
Debt Principal Coverage Surplus/Deficit	95,867	10,949	-	-	106,815	(74,297)	181,112	94,208	12,608
Debt Principal Coverage Percentage	0.00%	0.00%	0.00%	0.00%	100%	100%	100%	100%	0%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	95,867	10,949	-	-	106,815	(74,297)	181,112	94,208	12,608
Depreciation	48,787	48,786	-	-	97,573	99,229	(1,656)	97,573	-
Cash Accumulated For/(Taken From) Asset Replacement	47,080	(37,838)	-	-	9,242	(173,526)	182,768	(3,366)	12,608

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2019 Plan (S/L - 50.00%)	Variance To FY2019 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	95,867	10,949	-	-	106,815	(74,297)	181,112	94,208	12,608
CapEx, Accruals, and other Balance Sheet Changes	32,092	(84,293)	-	-	(52,201)	(270,287)	218,086	(52,201)	-
Increase in (Decrease in) Working Capital	127,959	(73,345)	-	-	54,614	(344,584)	399,198	42,007	12,608
Plus Beginning Total Working Capital	350,860	478,819	-	-	350,860	(17,165)	368,025	350,860	-
Equals Ending Total Working Capital:	478,819	405,474	-	-	405,474	(361,749)	767,223	392,867	12,608
Working Capital Detail:									
Repair Reserve (1% of PPE):	26,724	26,724	-	-	26,724				
Working Capital Designated for CapEx	-	-	-	-	-				
Undesignated Working Capital	452,095	378,750	-	-	378,750				
Total Working Capital:	478,819	405,474	-	-	405,474				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	148.55	97.13	-	-	109.62				
Total Working Capital Less Repair Reserve:	140.26	90.73	-	-	102.40				
Undesignated Working Capital	140.26	90.73	-	-	102.40				
Working Capital Calculation:									
Current Assets	611,742	538,397	-	-	538,397				
Current Liabilities	(15,154)	(15,154)	-	-	(15,154)				
CPLTD	(117,769)	(117,769)	-	-	(117,769)				
Total Working Capital	478,819	405,474	-	-	405,474				



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 300 - Information Technology Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	11,094.00	4,288.50	4,288.50	6,805.50	39	5,919.33
	3101 - Totals	\$11,094.00	\$4,288.50	\$4,288.50	\$6,805.50	39%	\$5,919.33
	Department 310 - State Revenue Totals	\$11,094.00	\$4,288.50	\$4,288.50	\$6,805.50	39%	\$5,919.33
Department 340 - Operating Revenue							
3471							
3471.000	D/P Monthly Billing	1,495,801.00	128,400.00	770,400.00	725,401.00	52	1,238,679.00
	3471 - Totals	\$1,495,801.00	\$128,400.00	\$770,400.00	\$725,401.00	52%	\$1,238,679.00
3472							
3472.000	D/P Special Project Fees	45,000.00	.00	.00	45,000.00	0	317,460.38
	3472 - Totals	\$45,000.00	\$0.00	\$0.00	\$45,000.00	0%	\$317,460.38
3491							
3491.000	Jobbing-Labor	.00	.00	.00	.00	+++	895.25
	3491 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$895.25
	Department 340 - Operating Revenue Totals	\$1,540,801.00	\$128,400.00	\$770,400.00	\$770,401.00	50%	\$1,557,034.63
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	500.00	781.72	7,171.22	(6,671.22)	1,434	1,068.51
	3610 - Totals	\$500.00	\$781.72	\$7,171.22	(\$6,671.22)	1,434%	\$1,068.51
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	7,128.00
	3612 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$7,128.00
	Department 360 - Uses of Prop & Investment Totals	\$500.00	\$781.72	\$7,171.22	(\$6,671.22)	1,434%	\$8,196.51
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	.00	.00	.00	.00	+++	285,000.00
	3950 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$285,000.00
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$285,000.00
	Division 300 - Revenue Totals	\$1,552,395.00	\$133,470.22	\$781,859.72	\$770,535.28	50%	\$1,856,150.47
	REVENUE TOTALS	\$1,552,395.00	\$133,470.22	\$781,859.72	\$770,535.28	50%	\$1,856,150.47



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 300 - Information Technology Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	296,374.40	19,405.60	110,226.98	186,147.42	37	227,137.18
5110.002	Holidays	.00	1,812.40	5,702.48	(5,702.48)	+++	9,113.36
5110.003	Sick Leave	.00	263.80	1,591.26	(1,591.26)	+++	5,744.45
5110.004	Overtime	.00	.00	436.30	(436.30)	+++	1,038.24
5110 - Totals		\$296,374.40	\$21,481.80	\$117,957.02	\$178,417.38	40%	\$243,033.23
5120							
5120.001	Annual Leave	12,871.00	1,092.60	18,289.20	(5,418.20)	142	22,464.66
5120.002	SBS	19,011.79	1,393.00	8,407.03	10,604.76	44	16,415.65
5120.003	Medicare	4,497.12	329.51	1,988.63	2,508.49	44	3,882.97
5120.004	PERS	76,297.63	9,254.88	34,262.66	42,034.97	45	21,742.98
5120.005	Health Insurance	91,343.16	9,134.32	45,671.60	45,671.56	50	85,353.67
5120.006	Life Insurance	47.64	3.97	23.82	23.82	50	44.10
5120.007	Workmen's Compensation	1,515.89	104.53	630.88	885.01	42	1,347.59
5120 - Totals		\$205,584.23	\$21,312.81	\$109,273.82	\$96,310.41	53%	\$151,251.62
5201							
5201.000	Training and Travel	13,500.00	.00	.00	13,500.00	0	6,856.76
5201 - Totals		\$13,500.00	\$0.00	\$0.00	\$13,500.00	0%	\$6,856.76
5204							
5204.000	Telephone	175,740.00	35,550.97	107,009.51	68,730.49	61	186,532.26
5204.001	Cell Phone Stipend	900.00	75.00	450.00	450.00	50	825.00
5204 - Totals		\$176,640.00	\$35,625.97	\$107,459.51	\$69,180.49	61%	\$187,357.26
5205							
5205.000	Insurance	11,752.00	1,431.98	8,591.88	3,160.12	73	10,617.72
5205 - Totals		\$11,752.00	\$1,431.98	\$8,591.88	\$3,160.12	73%	\$10,617.72
5206							
5206.000	Supplies	12,000.00	.00	473.78	11,526.22	4	3,369.72
5206 - Totals		\$12,000.00	\$0.00	\$473.78	\$11,526.22	4%	\$3,369.72
5207							
5207.000	Repairs & Maintenance	195,618.00	.00	95,061.10	100,556.90	49	139,454.01
5207 - Totals		\$195,618.00	\$0.00	\$95,061.10	\$100,556.90	49%	\$139,454.01
5208							
5208.000	Bldg Repair & Maint	.00	.00	.00	.00	+++	315.05
5208 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$315.05



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 300 - Information Technology Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	141,245.00	3,140.44	115,197.36	26,047.64	82	134,250.62
5212 - Totals		\$141,245.00	\$3,140.44	\$115,197.36	\$26,047.64	82%	\$134,250.62
5214							
5214.000	Interdepartment Services	90,295.00	7,524.58	45,147.48	45,147.52	50	95,000.04
5214 - Totals		\$90,295.00	\$7,524.58	\$45,147.48	\$45,147.52	50%	\$95,000.04
5221							
5221.000	Transportation/Vehicles	900.00	75.00	450.00	450.00	50	900.00
5221 - Totals		\$900.00	\$75.00	\$450.00	\$450.00	50%	\$900.00
5222							
5222.000	Postage	.00	14.20	14.20	(14.20)	+++	56.43
5222 - Totals		\$0.00	\$14.20	\$14.20	(\$14.20)	+++	\$56.43
5223							
5223.000	Tools & Small Equipment	91,700.00	7,154.38	11,233.29	80,466.71	12	64,022.01
5223 - Totals		\$91,700.00	\$7,154.38	\$11,233.29	\$80,466.71	12%	\$64,022.01
5224							
5224.000	Dues & Publications	.00	.00	.00	.00	+++	.00
5224 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	830.45
5226 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$830.45
5400							
5400.000	OPEB Expense	.00	.00	.00	.00	+++	(4,826.00)
5400 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$4,826.00)
Department 630 - Operations Totals		\$1,235,608.63	\$97,761.16	\$610,859.44	\$624,749.19	49%	\$1,032,488.92
Division 600 - Operations Totals		\$1,235,608.63	\$97,761.16	\$610,859.44	\$624,749.19	49%	\$1,032,488.92
Division 640 - Depreciation/Amortization							
6205							
6205.000	Depreciation-Buildings	1,416.00	118.08	708.48	707.52	50	1,416.96
6205 - Totals		\$1,416.00	\$118.08	\$708.48	\$707.52	50%	\$1,416.96



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 300 - Information Technology Fund							
EXPENSE							
Division 640 - Depreciation/Amortization							
6206							
6206.000	Depreciation-Machinery	195,547.00	16,019.69	96,118.14	99,428.86	49	192,236.21
	6206 - Totals	\$195,547.00	\$16,019.69	\$96,118.14	\$99,428.86	49%	\$192,236.21
6208							
6208.000	Deprec-Furniture/Fixtures	1,492.00	124.40	746.40	745.60	50	1,492.68
	6208 - Totals	\$1,492.00	\$124.40	\$746.40	\$745.60	50%	\$1,492.68
	Division 640 - Depreciation/Amortization Totals	\$198,455.00	\$16,262.17	\$97,573.02	\$100,881.98	49%	\$195,145.85
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	10,600.00	.00	.00	10,600.00	0	14,132.33
	5295 - Totals	\$10,600.00	\$0.00	\$0.00	\$10,600.00	0%	\$14,132.33
7301							
7301.000	Note Principal Payments	117,770.00	.00	.00	117,770.00	0	.00
	7301 - Totals	\$117,770.00	\$0.00	\$0.00	\$117,770.00	0%	\$0.00
	Division 650 - Debt Payments Totals	\$128,370.00	\$0.00	\$0.00	\$128,370.00	0%	\$14,132.33
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	346,164.00	.00	116,387.07	229,776.93	34	.00
	7106 - Totals	\$346,164.00	\$0.00	\$116,387.07	\$229,776.93	34%	\$0.00
	Division 670 - Fixed Assets Totals	\$346,164.00	\$0.00	\$116,387.07	\$229,776.93	34%	\$0.00
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	360,000.00
	7200 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$360,000.00
	Division 680 - Transfers Between Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$360,000.00
	EXPENSE TOTALS	\$1,908,597.63	\$114,023.33	\$824,819.53	\$1,083,778.10	43%	\$1,601,767.10
Fund 300 - Information Technology Fund Totals							
	REVENUE TOTALS	1,552,395.00	133,470.22	781,859.72	770,535.28	50%	1,856,150.47
	EXPENSE TOTALS	1,908,597.63	114,023.33	824,819.53	1,083,778.10	43%	1,601,767.10
	Fund 300 - Information Technology Fund Net Gain (Loss)	(\$356,202.63)	\$19,446.89	(\$42,959.81)	\$313,242.82	12%	\$254,383.37



Income Statement

Through 12/31/19

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 Total Actual
Fund Category	Proprietary Funds						
Fund Type	Internal Service Funds Totals						
	REVENUE TOTALS	1,552,395.00	133,470.22	781,859.72	770,535.28	50%	1,856,150.47
	EXPENSE TOTALS	1,908,597.63	114,023.33	824,819.53	1,083,778.10	43%	1,601,767.10
Fund Type	Internal Service Funds Net Gain (Loss)	(\$356,202.63)	\$19,446.89	(\$42,959.81)	\$313,242.82	12%	\$254,383.37
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	1,552,395.00	133,470.22	781,859.72	770,535.28	50%	1,856,150.47
	EXPENSE TOTALS	1,908,597.63	114,023.33	824,819.53	1,083,778.10	43%	1,601,767.10
Fund Category	Proprietary Funds Net Gain (Loss)	(\$356,202.63)	\$19,446.89	(\$42,959.81)	\$313,242.82	12%	\$254,383.37
	Grand Totals						
	REVENUE TOTALS	1,552,395.00	133,470.22	781,859.72	770,535.28	50%	1,856,150.47
	EXPENSE TOTALS	1,908,597.63	114,023.33	824,819.53	1,083,778.10	43%	1,601,767.10
	Grand Total Net Gain (Loss)	(\$356,202.63)	\$19,446.89	(\$42,959.81)	\$313,242.82	12%	\$254,383.37



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Internal Service Funds					
Fund 300 - Information Technology Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	7,128.00	7,128.00	.00	.00
1027 - Totals		\$7,128.00	\$7,128.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	522,153.54	484,899.33	37,254.21	7.68
1030 - Totals		\$522,153.54	\$484,899.33	\$37,254.21	7.68%
1200					
1200.020	Prepaid Insurance	8,591.91	.00	8,591.91	+++
1200.030	Prepaid Workers Compensation Insurance	522.89	.00	522.89	+++
1200 - Totals		\$9,114.80	\$0.00	\$9,114.80	+++
1425					
1425.000	Deferred Outflow OPEB	34,504.00	34,504.00	.00	.00
1425 - Totals		\$34,504.00	\$34,504.00	\$0.00	0.00%
1540					
1540.000	Buildings	21,254.18	21,254.18	.00	.00
1540 - Totals		\$21,254.18	\$21,254.18	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	2,453,650.10	2,453,650.10	.00	.00
1550 - Totals		\$2,453,650.10	\$2,453,650.10	\$0.00	0.00%
1570					
1570.000	Furniture & Fixtures	7,463.60	7,463.60	.00	.00
1570 - Totals		\$7,463.60	\$7,463.60	\$0.00	0.00%
1590					
1590.000	Construction in Progress	190,000.00	190,000.00	.00	.00
1590 - Totals		\$190,000.00	\$190,000.00	\$0.00	0.00%
1640					
1640.000	Accumulated Depr Building	(15,586.44)	(14,877.96)	(708.48)	(4.76)
1640 - Totals		(\$15,586.44)	(\$14,877.96)	(\$708.48)	(4.76%)
1650					
1650.000	Accumulated Depr Equipmnt	(2,049,684.87)	(1,953,566.73)	(96,118.14)	(4.92)
1650 - Totals		(\$2,049,684.87)	(\$1,953,566.73)	(\$96,118.14)	(4.92%)
1670					
1670.000	Accumulated Depr furnitur	(5,967.65)	(5,221.25)	(746.40)	(14.30)
1670 - Totals		(\$5,967.65)	(\$5,221.25)	(\$746.40)	(14.30%)



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Internal Service Funds					
Fund 300 - Information Technology Fund					
ASSETS					
1825					
1825.000	Deferred Outflow Pension	57,095.00	57,095.00	.00	.00
1825 - Totals		\$57,095.00	\$57,095.00	\$0.00	0.00%
ASSETS TOTALS		\$1,231,124.26	\$1,282,328.27	(\$51,204.01)	(3.99%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	8,244.20	(8,244.20)	(100.00)
2020 - Totals		\$0.00	\$8,244.20	(\$8,244.20)	(100.00%)
2060					
2060.000	Compensated Absences Pay.	15,153.85	15,153.85	.00	.00
2060 - Totals		\$15,153.85	\$15,153.85	\$0.00	0.00%
2300					
2300.000	Advances Payable	353,307.58	353,307.58	.00	.00
2300 - Totals		\$353,307.58	\$353,307.58	\$0.00	0.00%
2450					
2450.300	Deferred Inflow OPEB	38,387.00	38,387.00	.00	.00
2450.900	Net OPEB Liability	93,831.00	93,831.00	.00	.00
2450 - Totals		\$132,218.00	\$132,218.00	\$0.00	0.00%
2500					
2500.900	Net Pension Liability	458,002.00	458,002.00	.00	.00
2500 - Totals		\$458,002.00	\$458,002.00	\$0.00	0.00%
2700					
2700.300	Deferred Inflow Pension	14,774.00	14,774.00	.00	.00
2700 - Totals		\$14,774.00	\$14,774.00	\$0.00	0.00%
LIABILITIES TOTALS		\$973,455.43	\$981,699.63	(\$8,244.20)	(0.84%)
FUND EQUITY					
2800					
2800.003	Contributed Cap.-Local	92,771.03	92,771.03	.00	.00
2800 - Totals		\$92,771.03	\$92,771.03	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	(7,632.00)	(7,632.00)	.00	.00
2900 - Totals		(\$7,632.00)	(\$7,632.00)	\$0.00	0.00%



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account



















Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Internal Service Funds				
Fund	300 - Information Technology Fund				
	FUND EQUITY				
2910					
2910.120	Designated-Future Expend.	(6,500.00)	(6,500.00)	.00	.00
	2910 - Totals	(6,500.00)	(6,500.00)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(40,025.76)	(40,025.76)	.00	.00
	2920 - Totals	(\$40,025.76)	(\$40,025.76)	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	7,632.00	7,632.00	.00	.00
	2965 - Totals	\$7,632.00	\$7,632.00	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$46,245.27	\$46,245.27	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(254,383.37)			
	Fund Revenues	(781,859.72)			
	Fund Expenses	824,819.53			
	FUND EQUITY TOTALS	\$257,668.83	\$46,245.27	\$211,423.56	457.18%
	LIABILITIES AND FUND EQUITY TOTALS	\$1,231,124.26	\$1,027,944.90	\$203,179.36	19.77%
Fund	300 - Information Technology Fund Totals	\$0.00	\$254,383.37	(\$254,383.37)	(100.00%)
Fund Type	Internal Service Funds Totals	\$0.00	\$254,383.37	(\$254,383.37)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$254,383.37	(\$254,383.37)	(100.00%)
	Grand Totals	\$0.00	\$254,383.37	(\$254,383.37)	(100.00%)



Central Garage Fund

Financial Analysis

As Of, And For the Fiscal Quarter Ending, December 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture 
Revenue	902,690	 Decreased From Last Year by 0.1%	 Exceeded Plan By 1.0%	Vehicle charges must cover operating costs and meet sinking fund requirements
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	88,986	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	577,933	 Increased Over FY19 by \$53.0K	 Exceeded Plan By \$175.3K	Cash flow from operations must meet sinking fund requirements
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	410,893	 Less Than Last Year	 Exceeded Plan	Impacted by Cash Flow from Operations; must meet sinking fund requirements
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	385,893	 Less Than Last Year	 Exceeded Plan	Asset replacement is adequate; however, ability to finance future vehicle replacements depends on future vehicle charges
Total Working Capital (What total resources are available in the fund)	4,568,960	 More Than Prior Year	 Met Plan	Working capital is adequate and in line with plan
Working Capital For Vehicle Replacement (Of the fund's total resources, how much has been already appropriated for vehicle acquisition)	4,468,960	 More than Prior Year	 Met Plan	Vehicle replacement funding adequately addresses vehicle replacement needs
Undesignated Working Capital (How much of the fund's resources are available?)	100,000	 Same	 Met Plan	Undesignated working capital is adequate for the present
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	2,401.2	 More Than Prior Year	 Met Plan	Cash on hand is adequate for the present

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	52.6	 More Than Prior Year	 Met Plan	Cash on hand is adequate for the present replacement
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The financial health of the Central Garage Fund and its working capital is adequate to meet current vehicle replacement needs, but vehicle charges must be continually adjusted in order to ensure the sinking fund is healthy. Keeping vehicle charges static in a time of rising inflation will cause the working capital of the Fund to decline.

The financial results of the Central Garage Fund may occasionally be skewed by transfers from other funds of lump sums for vehicle replacements. The monthly vehicle charges for the Central Garage Fund are calculated in such a way as to normally build a sinking fund for each vehicle so that, when the vehicle is due for replacement, funds for the replacement vehicle are already in working capital. Occasionally, however, funding short falls occur, due to higher than anticipated increases in vehicle costs, accidents, or other causes. When shortfalls occur, they are made up by lump-sum transfers from the Fund utilizing the vehicle. Lump sum transfers in the 1st fiscal quarter of FY2019 are the cause of negative year-over-year comparisons in some metrics.

City and Borough of Sitka
Central Garage Fund
Financial Statements
For The Twelve-Month Period Ended June 30, 2020
(Unaudited)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 50.00%)	Variance To FY2020 Plan
Revenue:									
Vehicle Billings	360,849	360,849	-	-	721,698	750,198	(28,500)	724,364	(2,666)
Other Operating Revenue	65,894	115,098	-	-	180,992	153,464	27,528	169,550	11,442
Total Revenue:	426,743	475,947	-	-	902,690	903,662	(972)	893,914	8,777
Cost of Sales:									
Operations	86,748	106,962	-	-	193,710	226,882	33,172	267,104	73,394
Depreciation	121,416	92,239	-	-	213,655	252,410	38,755	252,409	38,754
Total Cost of Sales:	208,164	199,201	-	-	407,365	479,292	71,927	519,513	112,148
Gross Margin:	218,579 51.22%	276,746 58.15%	-	-	495,325 54.87%	424,370 46.96%	70,955 7.91%	374,401 41.88%	120,924 12.99%
Selling and Administrative Expenses	65,363	65,684	-	-	131,047	151,813	20,766	146,639	15,592
Earnings Before Interest (EBI):	153,216 35.90%	211,062 44.35%	-	-	364,278 40.35%	272,557 30.16%	91,721 10.19%	227,763 25.48%	136,516 14.88%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	22,665	21,450	-	-	44,115	263,429	(219,314)	36,000	8,115
Interest Expense:	1,250	1,250	-	-	2,500	(3,750)	6,250	2,500	-
Total Non-operating Revenue & Expense:	23,915	22,700	-	-	46,615	259,679	(213,064)	38,500	8,115
Net Income:	177,131 41.51%	233,762 49.12%	-	-	410,893 45.52%	532,236 58.90%	(121,343) 12483.85%	266,263 29.79%	144,631 15.73%
Earnings Before Interest and Depreciation (EBIDA):	274,632 64.36%	303,301 63.73%	-	-	577,933 64.02%	524,967 58.09%	52,966 5.93%	480,172 53.72%	175,270 10.31%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	298,547	326,001	-	-	624,548	784,646	(160,098)	518,672	105,877
Debt Principal	12,500	12,500	-	-	25,000	25,000	-	25,000	-
Debt Principal Coverage Surplus/Deficit	286,047	313,501	-	-	599,548	759,646	(160,098)	493,672	105,877
Debt Principal Coverage Percentage	2388.38%	2608.01%			2498.19%	3138.58%	-640%	2074.69%	424%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	286,047	313,501	-	-	599,548	759,646	(160,098)	493,672	105,877
Depreciation	121,416	92,239	-	-	213,655	252,410	(38,755)	213,655	-
Cash Accumulated For/(Taken From) Asset Replacement	164,631	221,262	-	-	385,893	507,236	(121,343)	280,017	105,877

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 50.00%)	Variance To FY2020 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	286,047	313,501	-	-	599,548	759,646	(160,098)	493,672	105,877
CapEx, Accruals, and other Balance Sheet Changes	5,696	(199,504)	-	-	(193,808)	(72,745)	(121,063)	(193,808)	-
Increase in (Decrease in) Working Capital	291,743	113,997	-	-	405,740	686,901	(281,161)	299,864	105,877
Plus Beginning Total Working Capital	4,253,220	4,544,963			4,253,220	3,489,644	763,576	4,253,220	-
Equals Ending Total Working Capital:	4,544,963	4,658,960	-	-	4,658,960	4,176,545	482,415	4,553,084	105,877
Working Capital Detail:									
Repair Reserve (1% of PPE):	3,459,608	3,781,819	-	-	3,781,819				
Working Capital Designated for CapEx	985,355	777,141	-	-	777,141				
Undesignated Working Capital	100,000	100,000	-	-	100,000				
Total Working Capital:	4,544,963	4,658,960	-	-	4,658,960				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	2,538.72	2,311.80	-	-	2,448.50				
Total Working Capital Less Repair Reserve:	606.26	435.24	-	-	460.98				
Undesignated Working Capital	55.86	49.62	-	-	52.55				
Working Capital Calculation:									
Current Assets	4,604,969	4,718,966	-	-	4,718,966				
Current Liabilities	(10,006)	(10,006)	-	-	(10,006)				
CPLTD	(50,000)	(50,000)	-	-	(50,000)				
Total Working Capital	4,544,963	4,658,960	-	-	4,658,960				



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 310 - Central Garage Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	4,881.00	1,933.00	1,933.00	2,948.00	40	3,070.42
3101 - Totals		\$4,881.00	\$1,933.00	\$1,933.00	\$2,948.00	40%	\$3,070.42
Department 310 - State Revenue Totals		\$4,881.00	\$1,933.00	\$1,933.00	\$2,948.00	40%	\$3,070.42
Department 340 - Operating Revenue							
3481							
3481.000	Dept Monthly Billings	1,448,727.00	32,090.00	192,540.00	1,256,187.00	13	383,808.00
3481.001	Dept Vehicle Sinking Fund	.00	88,193.00	529,158.00	(529,158.00)	+++	1,116,588.00
3481.002	Dept Fuel Revenue	339,100.00	11,287.47	66,620.37	272,479.63	20	147,997.84
3481.004	Dept Labor Revenue	.00	6,900.00	45,900.00	(45,900.00)	+++	85,250.00
3481.005	Dept Oil Revenue	.00	56.00	1,348.00	(1,348.00)	+++	2,180.00
3481.006	Dept Filters Revenue	.00	20.00	400.00	(400.00)	+++	640.00
3481.008	Dept Misc Revenue	.00	2,697.90	19,348.48	(19,348.48)	+++	58,729.21
3481 - Totals		\$1,787,827.00	\$141,244.37	\$855,314.85	\$932,512.15	48%	\$1,795,193.05
3491							
3491.000	Jobbing-Labor	.00	525.21	525.21	(525.21)	+++	4,064.06
3491 - Totals		\$0.00	\$525.21	\$525.21	(\$525.21)	+++	\$4,064.06
Department 340 - Operating Revenue Totals		\$1,787,827.00	\$141,769.58	\$855,840.06	\$931,986.94	48%	\$1,799,257.11
Department 360 - Uses of Prop & Investment							
3602							
3602.000	Rent - Building	23,688.00	.00	47,376.00	(23,688.00)	200	.00
3602 - Totals		\$23,688.00	\$0.00	\$47,376.00	(\$23,688.00)	200%	\$0.00
3610							
3610.000	Interest Income	72,000.00	7,234.38	44,115.20	27,884.80	61	85,655.23
3610 - Totals		\$72,000.00	\$7,234.38	\$44,115.20	\$27,884.80	61%	\$85,655.23
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	85,100.00
3612 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$85,100.00
3620							
3620.000	Sale of Fixed Assets	.00	.00	.00	.00	+++	2,777.00
3620 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,777.00



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 310 - Central Garage Fund							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3622							
3622.000	Gain on Disposal of Fixed Assets	.00	.00	.00	.00	+++	13,507.10
3622 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$13,507.10
Department 360 - Uses of Prop & Investment Totals		\$95,688.00	\$7,234.38	\$91,491.20	\$4,196.80	96%	\$187,039.33
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	5,269.06
3807 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$5,269.06
Department 380 - Miscellaneous Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$5,269.06
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	60,000.00	.00	.00	60,000.00	0	225,067.00
3950 - Totals		\$60,000.00	\$0.00	\$0.00	\$60,000.00	0%	\$225,067.00
Department 390 - Cash Basis Receipts Totals		\$60,000.00	\$0.00	\$0.00	\$60,000.00	0%	\$225,067.00
Division 300 - Revenue Totals		\$1,948,396.00	\$150,936.96	\$949,264.26	\$999,131.74	49%	\$2,219,702.92
REVENUE TOTALS		\$1,948,396.00	\$150,936.96	\$949,264.26	\$999,131.74	49%	\$2,219,702.92
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.004	Overtime	1,000.01	.00	.00	1,000.01	0	.00
5110 - Totals		\$1,000.01	\$0.00	\$0.00	\$1,000.01	0%	\$0.00
5120							
5120.001	Annual Leave	5,593.00	.00	.00	5,593.00	0	(4,818.09)
5120.002	SBS	404.15	.00	.00	404.15	0	.00
5120.003	Medicare	95.60	.00	.00	95.60	0	.00
5120.004	PERS	220.00	.00	.00	220.00	0	(26,965.00)
5120.007	Workmen's Compensation	54.10	.00	.00	54.10	0	.00
5120 - Totals		\$6,366.85	\$0.00	\$0.00	\$6,366.85	0%	(\$31,783.09)



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5201							
5201.000	Training and Travel	2,000.00	.00	.00	2,000.00	0	.00
5201 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00
5202							
5202.000	Uniforms	.00	.00	605.16	(605.16)	+++	744.99
5202 - Totals		\$0.00	\$0.00	\$605.16	(\$605.16)	+++	\$744.99
5203							
5203.001	Electric	25,000.00	.00	11,079.61	13,920.39	44	32,317.64
5203.005	Heating Fuel	5,800.00	659.89	2,600.64	3,199.36	45	6,265.27
5203 - Totals		\$30,800.00	\$659.89	\$13,680.25	\$17,119.75	44%	\$38,582.91
5204							
5204.000	Telephone	2,388.00	317.53	945.99	1,442.01	40	2,078.30
5204 - Totals		\$2,388.00	\$317.53	\$945.99	\$1,442.01	40%	\$2,078.30
5205							
5205.000	Insurance	107,863.00	8,971.94	55,728.11	52,134.89	52	105,557.40
5205 - Totals		\$107,863.00	\$8,971.94	\$55,728.11	\$52,134.89	52%	\$105,557.40
5206							
5206.000	Supplies	800.00	.00	109.36	690.64	14	238.36
5206 - Totals		\$800.00	\$0.00	\$109.36	\$690.64	14%	\$238.36
5208							
5208.000	Bldg Repair & Maint	18,000.00	3,623.44	9,503.18	8,496.82	53	11,271.38
5208 - Totals		\$18,000.00	\$3,623.44	\$9,503.18	\$8,496.82	53%	\$11,271.38
5211							
5211.000	Data Processing Fees	10,469.00	872.42	5,234.52	5,234.48	50	10,535.04
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,559.00
5211 - Totals		\$10,469.00	\$872.42	\$5,234.52	\$5,234.48	50%	\$12,094.04
5212							
5212.000	Contracted/Purchased Serv	7,500.00	497.26	4,393.43	3,106.57	59	9,364.09
5212 - Totals		\$7,500.00	\$497.26	\$4,393.43	\$3,106.57	59%	\$9,364.09
5214							
5214.000	Interdepartment Services	99,326.00	7,277.01	40,585.11	58,740.89	41	124,332.15
5214 - Totals		\$99,326.00	\$7,277.01	\$40,585.11	\$58,740.89	41%	\$124,332.15



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5221							
5221.000	Transportation/Vehicles	2,864.00	.00	.00	2,864.00	0	.00
5221 - Totals		\$2,864.00	\$0.00	\$0.00	\$2,864.00	0%	\$0.00
5222							
5222.000	Postage	200.00	.00	.00	200.00	0	.00
5222 - Totals		\$200.00	\$0.00	\$0.00	\$200.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	155.36	2,844.64	5	2,790.67
5223 - Totals		\$3,000.00	\$0.00	\$155.36	\$2,844.64	5%	\$2,790.67
5226							
5226.000	Advertising	700.00	.00	.00	700.00	0	.00
5226 - Totals		\$700.00	\$0.00	\$0.00	\$700.00	0%	\$0.00
5231							
5231.000	Credit Card Expense	.00	12.01	79.83	(79.83)	+++	126.69
5231 - Totals		\$0.00	\$12.01	\$79.83	(\$79.83)	+++	\$126.69
5290							
5290.000	Other Expenses	.00	.00	27.00	(27.00)	+++	2,050.60
5290 - Totals		\$0.00	\$0.00	\$27.00	(\$27.00)	+++	\$2,050.60
5400							
5400.000	OPEB Expense	.00	.00	.00	.00	+++	(2,503.00)
5400 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$2,503.00)
Department 601 - Administration Totals		\$293,276.86	\$22,231.50	\$131,047.30	\$162,229.56	45%	\$274,945.49
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	118,843.20	8,443.60	50,648.83	68,194.37	43	107,461.45
5110.002	Holidays	.00	698.08	2,582.32	(2,582.32)	+++	4,676.96
5110.003	Sick Leave	.00	.00	1,032.10	(1,032.10)	+++	889.58
5110.004	Overtime	.00	1,327.94	5,581.14	(5,581.14)	+++	9,952.80
5110 - Totals		\$118,843.20	\$10,469.62	\$59,844.39	\$58,998.81	50%	\$122,980.79
5120							
5120.001	Annual Leave	.00	209.12	1,638.76	(1,638.76)	+++	15,027.80
5120.002	SBS	7,285.17	654.61	3,768.93	3,516.24	52	8,459.88
5120.003	Medicare	1,723.22	154.84	891.50	831.72	52	2,001.12



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5120.004	PERS	31,026.50	4,282.32	15,459.28	15,567.22	50	36,352.90
5120.005	Health Insurance	43,617.60	4,361.76	21,808.80	21,808.80	50	52,241.75
5120.006	Life Insurance	22.20	1.85	11.10	11.10	50	22.20
5120.007	Workmen's Compensation	6,429.22	587.33	3,381.57	3,047.65	53	6,901.79
5120 - Totals		\$90,103.91	\$10,251.83	\$46,959.94	\$43,143.97	52%	\$121,007.44
5201							
5201.000	Training and Travel	.00	.00	.00	.00	+++	141.36
5201 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$141.36
5202							
5202.000	Uniforms	800.00	.00	.00	800.00	0	149.97
5202 - Totals		\$800.00	\$0.00	\$0.00	\$800.00	0%	\$149.97
5204							
5204.000	Telephone	.00	.00	.00	.00	+++	198.78
5204.001	Cell Phone Stipend	600.00	.00	.00	600.00	0	.00
5204 - Totals		\$600.00	\$0.00	\$0.00	\$600.00	0%	\$198.78
5206							
5206.000	Supplies	234,459.88	12,080.00	68,995.53	165,464.35	29	177,347.69
5206 - Totals		\$234,459.88	\$12,080.00	\$68,995.53	\$165,464.35	29%	\$177,347.69
5207							
5207.000	Repairs & Maintenance	70,000.00	1,605.98	15,425.26	54,574.74	22	54,958.67
5207 - Totals		\$70,000.00	\$1,605.98	\$15,425.26	\$54,574.74	22%	\$54,958.67
5212							
5212.000	Contracted/Purchased Serv	16,200.00	.00	2,485.00	13,715.00	15	.00
5212 - Totals		\$16,200.00	\$0.00	\$2,485.00	\$13,715.00	15%	\$0.00
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	.00	2,000.00	0	100.00
5223 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$100.00
5226							
5226.000	Advertising	1,200.00	.00	.00	1,200.00	0	92.30
5226 - Totals		\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$92.30
Department 630 - Operations Totals		\$534,206.99	\$34,407.43	\$193,710.12	\$340,496.87	36%	\$476,977.00
Division 600 - Operations Totals		\$827,483.85	\$56,638.93	\$324,757.42	\$502,726.43	39%	\$751,922.49



Income Statement

Through 12/31/19

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	971.00	80.92	485.52	485.48	50	971.04
6201 - Totals		\$971.00	\$80.92	\$485.52	\$485.48	50%	\$971.04
6205							
6205.000	Depreciation-Buildings	27,507.00	2,292.33	13,753.98	13,753.02	50	27,507.96
6205 - Totals		\$27,507.00	\$2,292.33	\$13,753.98	\$13,753.02	50%	\$27,507.96
6206							
6206.000	Depreciation-Machinery	28,923.00	2,489.68	14,938.08	13,984.92	52	29,876.12
6206 - Totals		\$28,923.00	\$2,489.68	\$14,938.08	\$13,984.92	52%	\$29,876.12
6207							
6207.000	Depreciation-Vehicles	447,417.00	35,609.21	213,655.26	233,761.74	48	427,725.63
6207 - Totals		\$447,417.00	\$35,609.21	\$213,655.26	\$233,761.74	48%	\$427,725.63
Division 640 - Depreciation/Amortization Totals		\$504,818.00	\$40,472.14	\$242,832.84	\$261,985.16	48%	\$486,080.75
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	5,000.00	.00	.00	5,000.00	0	7,500.00
5295 - Totals		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$7,500.00
7301							
7301.000	Note Principal Payments	50,000.00	.00	.00	50,000.00	0	.00
7301 - Totals		\$50,000.00	\$0.00	\$0.00	\$50,000.00	0%	\$0.00
Division 650 - Debt Payments Totals		\$55,000.00	\$0.00	\$0.00	\$55,000.00	0%	\$7,500.00
Division 670 - Fixed Assets							
7107							
7107.000	Fixed Assets-Vehicles	995,906.94	202,797.00	218,765.94	777,141.00	22	.00
7107 - Totals		\$995,906.94	\$202,797.00	\$218,765.94	\$777,141.00	22%	\$0.00
Division 670 - Fixed Assets Totals		\$995,906.94	\$202,797.00	\$218,765.94	\$777,141.00	22%	\$0.00
EXPENSE TOTALS		\$2,383,208.79	\$299,908.07	\$786,356.20	\$1,596,852.59	33%	\$1,245,503.24
Fund 310 - Central Garage Fund Totals							
REVENUE TOTALS		1,948,396.00	150,936.96	949,264.26	999,131.74	49%	2,219,702.92
EXPENSE TOTALS		2,383,208.79	299,908.07	786,356.20	1,596,852.59	33%	1,245,503.24
Fund 310 - Central Garage Fund Net Gain (Loss)		(\$434,812.79)	(\$148,971.11)	\$162,908.06	\$597,720.85	(37%)	\$974,199.68
Fund Type Internal Service Funds Totals							



Income Statement

Through 12/31/19

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 Total Actual
Fund Category	Proprietary Funds						
	REVENUE TOTALS	1,948,396.00	150,936.96	949,264.26	999,131.74	49%	2,219,702.92
	EXPENSE TOTALS	2,383,208.79	299,908.07	786,356.20	1,596,852.59	33%	1,245,503.24
Fund Type	Internal Service Funds Net Gain (Loss)	(\$434,812.79)	(\$148,971.11)	\$162,908.06	\$597,720.85	(37%)	\$974,199.68
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	1,948,396.00	150,936.96	949,264.26	999,131.74	49%	2,219,702.92
	EXPENSE TOTALS	2,383,208.79	299,908.07	786,356.20	1,596,852.59	33%	1,245,503.24
Fund Category	Proprietary Funds Net Gain (Loss)	(\$434,812.79)	(\$148,971.11)	\$162,908.06	\$597,720.85	(37%)	\$974,199.68
	Grand Totals						
	REVENUE TOTALS	1,948,396.00	150,936.96	949,264.26	999,131.74	49%	2,219,702.92
	EXPENSE TOTALS	2,383,208.79	299,908.07	786,356.20	1,596,852.59	33%	1,245,503.24
	Grand Total Net Gain (Loss)	(\$434,812.79)	(\$148,971.11)	\$162,908.06	\$597,720.85	(37%)	\$974,199.68



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Internal Service Funds					
Fund 310 - Central Garage Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	30,005.00	30,005.00	.00	.00
1027 - Totals		\$30,005.00	\$30,005.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	4,631,500.29	4,302,368.64	329,131.65	7.65
1030 - Totals		\$4,631,500.29	\$4,302,368.64	\$329,131.65	7.65%
1200					
1200.020	Prepaid Insurance	53,831.70	.00	53,831.70	+++
1200.030	Prepaid Workers Compensation Insurance	3,629.44	.00	3,629.44	+++
1200 - Totals		\$57,461.14	\$0.00	\$57,461.14	+++
1425					
1425.000	Deferred Outflow OPEB	16,952.00	16,952.00	.00	.00
1425 - Totals		\$16,952.00	\$16,952.00	\$0.00	0.00%
1510					
1510.000	Land Improvements	24,275.38	24,275.38	.00	.00
1510 - Totals		\$24,275.38	\$24,275.38	\$0.00	0.00%
1540					
1540.000	Buildings	1,375,397.66	1,375,397.66	.00	.00
1540 - Totals		\$1,375,397.66	\$1,375,397.66	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	984,527.64	984,527.64	.00	.00
1550 - Totals		\$984,527.64	\$984,527.64	\$0.00	0.00%
1560					
1560.000	Vehicles	6,411,485.96	6,411,485.96	.00	.00
1560 - Totals		\$6,411,485.96	\$6,411,485.96	\$0.00	0.00%
1590					
1590.000	Construction in Progress	394,942.00	394,942.00	.00	.00
1590 - Totals		\$394,942.00	\$394,942.00	\$0.00	0.00%
1610					
1610.000	Accumulated Depr. Land Im	(13,594.31)	(13,108.79)	(485.52)	(3.70)
1610 - Totals		(\$13,594.31)	(\$13,108.79)	(\$485.52)	(3.70%)
1640					
1640.000	Accumulated Depr Building	(538,245.55)	(524,491.57)	(13,753.98)	(2.62)
1640 - Totals		(\$538,245.55)	(\$524,491.57)	(\$13,753.98)	(2.62%)



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Internal Service Funds					
Fund 310 - Central Garage Fund					
ASSETS					
1650					
1650.000	Accumulated Depr Equipmnt	(833,005.71)	(818,067.63)	(14,938.08)	(1.83)
1650 - Totals		(\$833,005.71)	(\$818,067.63)	(\$14,938.08)	(1.83%)
1660					
1660.000	Accumulated Depr Vehicles	(4,308,348.00)	(4,094,692.74)	(213,655.26)	(5.22)
1660 - Totals		(\$4,308,348.00)	(\$4,094,692.74)	(\$213,655.26)	(5.22%)
1825					
1825.000	Deferred Outflow Pension	16,565.00	16,565.00	.00	.00
1825 - Totals		\$16,565.00	\$16,565.00	\$0.00	0.00%
ASSETS TOTALS		\$8,249,918.50	\$8,106,158.55	\$143,759.95	1.77%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	19,148.11	(19,148.11)	(100.00)
2020 - Totals		\$0.00	\$19,148.11	(\$19,148.11)	(100.00%)
2060					
2060.000	Compensated Absences Pay.	10,005.80	10,005.80	.00	.00
2060 - Totals		\$10,005.80	\$10,005.80	\$0.00	0.00%
2300					
2300.000	Advances Payable	100,000.00	100,000.00	.00	.00
2300 - Totals		\$100,000.00	\$100,000.00	\$0.00	0.00%
2450					
2450.300	Deferred Inflow OPEB	16,614.00	16,614.00	.00	.00
2450.900	Net OPEB Liability	42,949.00	42,949.00	.00	.00
2450 - Totals		\$59,563.00	\$59,563.00	\$0.00	0.00%
2500					
2500.900	Net Pension Liability	163,563.00	163,563.00	.00	.00
2500 - Totals		\$163,563.00	\$163,563.00	\$0.00	0.00%
2700					
2700.300	Deferred Inflow Pension	2,294.00	2,294.00	.00	.00
2700 - Totals		\$2,294.00	\$2,294.00	\$0.00	0.00%
LIABILITIES TOTALS		\$335,425.80	\$354,573.91	(\$19,148.11)	(5.40%)
FUND EQUITY					
2800					
2800.002	Contributed Cap.-State	189,062.00	189,062.00	.00	.00



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account
















Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Internal Service Funds				
Fund	310 - Central Garage Fund				
	FUND EQUITY				
2800.003	Contributed Cap.-Local	714,069.19	714,069.19	.00	.00
	2800 - Totals	\$903,131.19	\$903,131.19	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	(8,840.49)	(8,840.49)	.00	.00
	2900 - Totals	(\$8,840.49)	(\$8,840.49)	\$0.00	0.00%
2910					
2910.310	Designated-Vehicle Purch	5,494,182.00	5,494,182.00	.00	.00
	2910 - Totals	\$5,494,182.00	\$5,494,182.00	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	380,072.55	380,072.55	.00	.00
	2920 - Totals	\$380,072.55	\$380,072.55	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	8,839.71	8,839.71	.00	.00
	2965 - Totals	\$8,839.71	\$8,839.71	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$6,777,384.96	\$6,777,384.96	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(974,199.68)			
	Fund Revenues	(949,264.26)			
	Fund Expenses	786,356.20			
	FUND EQUITY TOTALS	\$7,914,492.70	\$6,777,384.96	\$1,137,107.74	16.78%
	LIABILITIES AND FUND EQUITY TOTALS	\$8,249,918.50	\$7,131,958.87	\$1,117,959.63	15.68%
Fund	310 - Central Garage Fund Totals	\$0.00	\$974,199.68	(\$974,199.68)	(100.00%)
Fund Type	Internal Service Funds Totals	\$0.00	\$974,199.68	(\$974,199.68)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$974,199.68	(\$974,199.68)	(100.00%)
	Grand Totals	\$0.00	\$974,199.68	(\$974,199.68)	(100.00%)

Building Maintenance Fund

Financial Analysis

As Of, And For the Fiscal Quarter Ending, December 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	223,210	 6.5% less than 1 st Half FY2019r	 Did Not Meet Plan	 Revenue from operations not covering cost of operations
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	107,639	n/a	Under budget 	
Earnings (Loss) Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	(68,772)	 Smaller Loss Than Prior Year	 Better than Plan	Cash flows from operations are not covering operating expenses
Net Income (Loss) (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	(36,097)	 Smaller Loss Than Last Year	 Better than Plan	Losses continue to reduce fund balance, even if they are smaller than planned
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	(36,097)	 Smaller Deficit Than Last Year	 Better than Plan	There are few assets held by this fund, thus this metric is of less concern.
Total Working Capital (What total resources are available in the fund)	1,326,709	 (\$77.0K) Less than Prior Year	 5.4% Better Than Plan	Working Capital continues to decrease
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for vehicle acquisition)	n/a			Most projects held in parent capital project fund
Undesignated Working Capital (How much of the fund's resources are available?)	100,000			Most working capital in fund designated for repairs
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	829.2	 Less than Prior Year	 Better Than Plan	

The Building Maintenance Fund continues to show negative cash flow from operations. For the 1st half of FY2020, Earnings before interest and depreciation (EBID), a surrogate for cash flow from operations, was (\$68.7K), indicating a loss and negative cash flow. This loss before interest and depreciation was smaller, however, in comparison with FY2019 (\$68.7K) versus (\$99.3K) and was less than planned (\$68.7K) versus (\$143.9K). While the decrease in working capital has slowed from last year, should the current rate at which working capital is decreasing continue, the fund's working capital will eventually become negative.

Accordingly, staff is developing a new billing regimen for FY2021, designed to stem the continued decline in the fund balance of the Building Maintenance Fund. This billing regimen is being incorporated into the Administrator FY2021 budget.

It is critical to point out, however, that any plan which improves the financial health of the Building Maintenance Fund will also impact the financial health of other funds. This is because the primary source of revenue for the Building Maintenance Fund is the charges it levies to other funds.

The ultimate goal for the Building Maintenance Fund is to achieve modest positive cash flow and a stable level of working capital in an amount sufficient to cover any significant unplanned building maintenance expenditure.

City and Borough of Sitka
Building Maintenance Fund
Financial Statements
For The Twelve-Month Period Ended June 30, 2020
(Unaudited)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (\$/L - 50.00%)	Variance To FY2020 Plan
Revenue:									
Building Maintenance Charges	114,211	102,826	-	-	217,037	229,279	(12,242)	255,740	(38,703)
Other Operating Revenue	-	6,173	-	-	6,173	9,500	(3,327)	-	6,173
Total Revenue:	114,211	108,999	-	-	223,210	238,779	(15,569)	255,740	(32,530)
Cost of Sales:									
Operations	98,669	107,663	-	-	206,332	215,077	8,745	271,092	64,760
Depreciation	220	220	-	-	440	440	-	440	-
Total Cost of Sales:	98,889	107,883	-	-	206,772	215,517	8,745	271,532	64,760
Gross Margin:	15,322 13.42%	1,116 1.02%	-	-	16,438 7.36%	23,262 9.74%	(6,824) -2.38%	(15,792) -6.18%	32,230 13.54%
Selling and Administrative Expenses	38,955	46,695	-	-	85,650	122,978	37,328	128,499	42,849
Earnings (Loss) Before Interest (EBI):	(23,633) -20.69%	(45,579) -41.82%	-	-	(69,212) -31.01%	(99,716) -41.76%	30,504 10.75%	(144,291) -56.42%	75,079 25.41%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	16,708	16,407	-	-	33,115	40,202	(7,087)	39,600	(6,485)
Interest Expense and Transfers Out:	-	-	-	-	-	(30,200)	30,200	-	-
Total Non-operating Revenue & Expense:	16,708	16,407	-	-	33,115	10,002	23,113	39,600	(6,485)
Net Income (Loss):	(6,925) -6.06%	(29,172) -26.76%	-	-	(36,097) -16.17%	(89,714) -37.57%	53,617 -344.38%	(104,691) -40.94%	68,594 24.76%
Earnings (Loss) Before Interest and Depreciation (EBIDA):	(23,413) -20.50%	(45,359) -41.61%	-	-	(68,772) -30.81%	(99,276) -41.58%	30,504 10.77%	(143,851) -56.25%	75,079 25.44%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	(6,705)	(28,952)	-	-	(35,657)	(89,274)	53,617	(104,251)	68,594
Debt Principal	-	-	-	-	-	-	-	-	-
Debt Principal Coverage Surplus/Deficit	(6,705)	(28,952)	-	-	(35,657)	(89,274)	53,617	(104,251)	68,594
Debt Principal Coverage Percentage	0.00%	0.00%			100%	100%	100%	100%	0%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	(6,705)	(28,952)	-	-	(35,657)	(89,274)	53,617	(104,251)	68,594
Depreciation	220	220	-	-	440	440	-	440	-
Cash Accumulated For/(Taken From) Asset Replacement	(6,925)	(29,172)	-	-	(36,097)	(89,714)	53,617	(104,691)	68,594

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 50.00%)	Variance To FY2020 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	(6,705)	(28,952)	-	-	(35,657)	(89,274)	53,617	(104,251)	68,594
CapEx, Accruals, and other Balance Sheet Changes	(1)	1	-	-	-	(1)	1	-	-
Increase in (Decrease in) Working Capital	(6,706)	(28,951)	-	-	(35,657)	(89,275)	53,618	(104,251)	68,594
Plus Beginning Total Working Capital	1,362,366	1,355,660			1,362,366	1,493,005	(130,639)	1,362,366	-
Equals Ending Total Working Capital:	1,355,660	1,326,709	-	-	1,326,709	1,403,730	(77,021)	1,258,115	68,594
Working Capital Detail:									
Sinking Fund & Repair Reserve	1,255,660	1,226,709	-	-	1,226,709				
Working Capital Designated for CapEx	-	-	-	-	-				
Undesignated Working Capital	100,000	100,000	-	-	100,000				
Total Working Capital:	1,355,660	1,326,709	-	-	1,326,709				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	898.85	784.29	-	-	829.24				
Total Working Capital Less Repair Reserve:	66.30	59.12	-	-	62.50				
Undesignated Working Capital	66.30	59.12	-	-	62.50				
Working Capital Calculation:									
Current Assets	1,373,589	1,344,638	-	-	1,344,638				
Current Liabilities	(17,929)	(17,929)	-	-	(17,929)				
CPLTD	-	-	-	-	-				
Total Working Capital	1,355,660	1,326,709	-	-	1,326,709				



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 320 - Building Maintenance Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	8,529.00	6,173.00	6,173.00	2,356.00	72	4,846.79
		3101 - Totals	\$8,529.00	\$6,173.00	\$2,356.00	72%	\$4,846.79
		Department 310 - State Revenue Totals	\$8,529.00	\$6,173.00	\$2,356.00	72%	\$4,846.79
Department 340 - Operating Revenue							
3491							
3491.000	Jobbing-Labor	472,950.00	102,825.94	217,036.55	255,913.45	46	503,198.69
		3491 - Totals	\$472,950.00	\$102,825.94	\$217,036.55	46%	\$503,198.69
		Department 340 - Operating Revenue Totals	\$472,950.00	\$102,825.94	\$217,036.55	46%	\$503,198.69
Department 350 - Non-Operating Revenue							
3501							
3501.003	Other Revenue	30,000.00	.00	.00	30,000.00	0	.00
		3501 - Totals	\$30,000.00	\$0.00	\$0.00	0%	\$0.00
		Department 350 - Non-Operating Revenue Totals	\$30,000.00	\$0.00	\$0.00	0%	\$0.00
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	30,000.00	1,927.31	13,098.39	16,901.61	44	29,942.19
		3610 - Totals	\$30,000.00	\$1,927.31	\$13,098.39	44%	\$29,942.19
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	32,699.00
		3612 - Totals	\$0.00	\$0.00	\$0.00	+++	\$32,699.00
		Department 360 - Uses of Prop & Investment Totals	\$30,000.00	\$1,927.31	\$13,098.39	44%	\$62,641.19
Department 390 - Cash Basis Receipts							
3950							
3950.171	Transfer In SE Econ Dev	49,200.00	3,387.33	20,016.60	29,183.40	41	50,380.44
		3950 - Totals	\$49,200.00	\$3,387.33	\$20,016.60	41%	\$50,380.44
		Department 390 - Cash Basis Receipts Totals	\$49,200.00	\$3,387.33	\$20,016.60	41%	\$50,380.44
		Division 300 - Revenue Totals	\$590,679.00	\$114,313.58	\$256,324.54	43%	\$621,067.11
		REVENUE TOTALS	\$590,679.00	\$114,313.58	\$256,324.54	43%	\$621,067.11



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	82,917.76	5,868.73	35,408.82	47,508.94	43	71,732.64
5110.002	Holidays	.00	308.88	617.76	(617.76)	+++	2,282.40
5110.003	Sick Leave	.00	.00	308.88	(308.88)	+++	2,738.88
5110 - Totals		\$82,917.76	\$6,177.61	\$36,335.46	\$46,582.30	44%	\$76,753.92
5120							
5120.001	Annual Leave	.00	.00	926.64	(926.64)	+++	(1,974.43)
5120.002	SBS	5,082.80	380.22	2,293.36	2,789.44	45	4,881.99
5120.003	Medicare	1,202.31	89.94	542.47	659.84	45	1,154.79
5120.004	PERS	26,772.01	3,624.08	10,462.70	16,309.31	39	(20,347.33)
5120.005	Health Insurance	26,044.56	2,604.46	13,022.30	13,022.26	50	30,694.63
5120.006	Life Insurance	8.04	.67	4.02	4.02	50	8.04
5120.007	Workmen's Compensation	422.87	28.53	172.09	250.78	41	406.19
5120 - Totals		\$59,532.59	\$6,727.90	\$27,423.58	\$32,109.01	46%	\$14,823.88
5201							
5201.000	Training and Travel	4,100.00	.00	.00	4,100.00	0	.00
5201 - Totals		\$4,100.00	\$0.00	\$0.00	\$4,100.00	0%	\$0.00
5202							
5202.000	Uniforms	400.00	.00	.00	400.00	0	139.70
5202 - Totals		\$400.00	\$0.00	\$0.00	\$400.00	0%	\$139.70
5204							
5204.000	Telephone	100.00	.00	.00	100.00	0	.00
5204.001	Cell Phone Stipend	900.00	25.00	150.00	750.00	17	300.00
5204 - Totals		\$1,000.00	\$25.00	\$150.00	\$850.00	15%	\$300.00
5206							
5206.000	Supplies	.00	.00	6.44	(6.44)	+++	1,251.26
5206 - Totals		\$0.00	\$0.00	\$6.44	(\$6.44)	+++	\$1,251.26
5207							
5207.000	Repairs & Maintenance	.00	192.52	312.52	(312.52)	+++	.00
5207 - Totals		\$0.00	\$192.52	\$312.52	(\$312.52)	+++	\$0.00
5211							
5211.000	Data Processing Fees	13,391.00	1,115.92	6,695.52	6,695.48	50	13,284.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,559.00
5211 - Totals		\$13,391.00	\$1,115.92	\$6,695.52	\$6,695.48	50%	\$14,843.96



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5212							
5212.000	Contracted/Purchased Serv	.00	.00	1,409.87	(1,409.87)	+++	3,396.97
5212 - Totals		\$0.00	\$0.00	\$1,409.87	(\$1,409.87)	+++	\$3,396.97
5214							
5214.000	Interdepartment Services	74,819.00	1,383.23	2,343.64	72,475.36	3	76,943.40
5214 - Totals		\$74,819.00	\$1,383.23	\$2,343.64	\$72,475.36	3%	\$76,943.40
5221							
5221.000	Transportation/Vehicles	20,838.00	1,490.06	10,973.19	9,864.81	53	24,203.15
5221 - Totals		\$20,838.00	\$1,490.06	\$10,973.19	\$9,864.81	53%	\$24,203.15
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	31.08
5290 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$31.08
5400							
5400.000	OPEB Expense	.00	.00	.00	.00	+++	(3,952.00)
5400 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$3,952.00)
Department 601 - Administration Totals		\$256,998.35	\$17,112.24	\$85,650.22	\$171,348.13	33%	\$208,735.32
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	139,603.04	8,749.84	49,910.71	89,692.33	36	106,637.52
5110.002	Holidays	.00	932.32	2,850.64	(2,850.64)	+++	4,591.32
5110.003	Sick Leave	.00	.00	2,253.15	(2,253.15)	+++	3,378.75
5110.004	Overtime	7,500.00	699.25	3,683.56	3,816.44	49	6,088.17
5110.010	Temp Wages	6,534.00	.00	.00	6,534.00	0	.00
5110 - Totals		\$153,637.04	\$10,381.41	\$58,698.06	\$94,938.98	38%	\$120,695.76
5120							
5120.001	Annual Leave	8,059.00	1,177.04	7,748.32	310.68	96	17,821.47
5120.002	SBS	9,911.88	711.59	4,091.56	5,820.32	41	8,564.66
5120.003	Medicare	2,344.59	168.32	967.82	1,376.77	41	2,025.90
5120.004	PERS	32,362.57	6,450.86	18,526.20	13,836.37	57	35,503.05
5120.005	Health Insurance	35,752.56	3,575.26	20,511.91	15,240.65	57	45,579.17
5120.006	Life Insurance	28.32	2.36	14.83	13.49	52	28.32
5120.007	Workmen's Compensation	10,986.77	856.70	4,925.88	6,060.89	45	9,851.91
5120 - Totals		\$99,445.69	\$12,942.13	\$56,786.52	\$42,659.17	57%	\$119,374.48



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5202							
5202.000	Uniforms	.00	.00	.00	.00	+++	334.18
5202 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$334.18
5204							
5204.000	Telephone	1,284.00	59.95	219.95	1,064.05	17	480.00
5204.001	Cell Phone Stipend	.00	50.00	300.00	(300.00)	+++	1,200.00
5204 - Totals		\$1,284.00	\$109.95	\$519.95	\$764.05	40%	\$1,680.00
5206							
5206.000	Supplies	52,030.00	2,614.76	19,298.60	32,731.40	37	42,393.47
5206 - Totals		\$52,030.00	\$2,614.76	\$19,298.60	\$32,731.40	37%	\$42,393.47
5207							
5207.000	Repairs & Maintenance	23,030.00	1,089.07	1,887.05	21,142.95	8	9,766.74
5207 - Totals		\$23,030.00	\$1,089.07	\$1,887.05	\$21,142.95	8%	\$9,766.74
5212							
5212.000	Contracted/Purchased Serv	204,642.00	2,460.00	31,442.72	173,199.28	15	179,977.55
5212 - Totals		\$204,642.00	\$2,460.00	\$31,442.72	\$173,199.28	15%	\$179,977.55
5214							
5214.000	Interdepartment Services	.00	6,234.92	37,409.52	(37,409.52)	+++	.00
5214 - Totals		\$0.00	\$6,234.92	\$37,409.52	(\$37,409.52)	+++	\$0.00
5223							
5223.000	Tools & Small Equipment	4,664.00	.00	.00	4,664.00	0	20.99
5223 - Totals		\$4,664.00	\$0.00	\$0.00	\$4,664.00	0%	\$20.99
5227							
5227.002	Rent-Equipment	2,500.00	.00	215.40	2,284.60	9	.00
5227 - Totals		\$2,500.00	\$0.00	\$215.40	\$2,284.60	9%	\$0.00
5290							
5290.000	Other Expenses	950.00	74.34	74.34	875.66	8	242.85
5290 - Totals		\$950.00	\$74.34	\$74.34	\$875.66	8%	\$242.85
Department 630 - Operations Totals		\$542,182.73	\$35,906.58	\$206,332.16	\$335,850.57	38%	\$474,486.02
Division 600 - Operations Totals		\$799,181.08	\$53,018.82	\$291,982.38	\$507,198.70	37%	\$683,221.34



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 640 - Depreciation/Amortization							
6206							
6206.000	Depreciation-Machinery	880.00	73.35	440.10	439.90	50	880.20
	6206 - Totals	\$880.00	\$73.35	\$440.10	\$439.90	50%	\$880.20
	Division 640 - Depreciation/Amortization Totals	\$880.00	\$73.35	\$440.10	\$439.90	50%	\$880.20
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	30,200.00
	7200 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$30,200.00
	Division 680 - Transfers Between Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$30,200.00
	EXPENSE TOTALS	\$800,061.08	\$53,092.17	\$292,422.48	\$507,638.60	37%	\$714,301.54
Fund 320 - Building Maintenance Fund Totals							
	REVENUE TOTALS	590,679.00	114,313.58	256,324.54	334,354.46	43%	621,067.11
	EXPENSE TOTALS	800,061.08	53,092.17	292,422.48	507,638.60	37%	714,301.54
Fund	320 - Building Maintenance Fund Net Gain (Loss)	(\$209,382.08)	\$61,221.41	(\$36,097.94)	\$173,284.14	17%	(\$93,234.43)
Fund Type Internal Service Funds Totals							
	REVENUE TOTALS	590,679.00	114,313.58	256,324.54	334,354.46	43%	621,067.11
	EXPENSE TOTALS	800,061.08	53,092.17	292,422.48	507,638.60	37%	714,301.54
Fund Type	Internal Service Funds Net Gain (Loss)	(\$209,382.08)	\$61,221.41	(\$36,097.94)	\$173,284.14	17%	(\$93,234.43)
Fund Category Proprietary Funds Totals							
	REVENUE TOTALS	590,679.00	114,313.58	256,324.54	334,354.46	43%	621,067.11
	EXPENSE TOTALS	800,061.08	53,092.17	292,422.48	507,638.60	37%	714,301.54
Fund Category	Proprietary Funds Net Gain (Loss)	(\$209,382.08)	\$61,221.41	(\$36,097.94)	\$173,284.14	17%	(\$93,234.43)
Grand Totals							
	REVENUE TOTALS	590,679.00	114,313.58	256,324.54	334,354.46	43%	621,067.11
	EXPENSE TOTALS	800,061.08	53,092.17	292,422.48	507,638.60	37%	714,301.54
	Grand Total Net Gain (Loss)	(\$209,382.08)	\$61,221.41	(\$36,097.94)	\$173,284.14	17%	(\$93,234.43)



Balance Sheet

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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Internal Service Funds					
Fund 320 - Building Maintenance Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	9,521.00	9,521.00	.00	.00
1027 - Totals		\$9,521.00	\$9,521.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	1,326,292.65	1,386,814.34	(60,521.69)	(4.36)
1030 - Totals		\$1,326,292.65	\$1,386,814.34	(\$60,521.69)	(4.36%)
1200					
1200.030	Prepaid Workers Compensation Insurance	8,823.68	.00	8,823.68	+++
1200 - Totals		\$8,823.68	\$0.00	\$8,823.68	+++
1425					
1425.000	Deferred Outflow OPEB	27,651.00	27,651.00	.00	.00
1425 - Totals		\$27,651.00	\$27,651.00	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	32,459.24	32,459.24	.00	.00
1550 - Totals		\$32,459.24	\$32,459.24	\$0.00	0.00%
1650					
1650.000	Accumulated Depr Equipmnt	(27,178.23)	(26,738.13)	(440.10)	(1.65)
1650 - Totals		(\$27,178.23)	(\$26,738.13)	(\$440.10)	(1.65%)
1825					
1825.000	Deferred Outflow Pension	30,820.00	30,820.00	.00	.00
1825 - Totals		\$30,820.00	\$30,820.00	\$0.00	0.00%
ASSETS TOTALS		\$1,408,389.34	\$1,460,527.45	(\$52,138.11)	(3.57%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	16,040.17	(16,040.17)	(100.00)
2020 - Totals		\$0.00	\$16,040.17	(\$16,040.17)	(100.00%)
2060					
2060.000	Compensated Absences Pay.	17,928.63	17,928.63	.00	.00
2060 - Totals		\$17,928.63	\$17,928.63	\$0.00	0.00%
2450					
2450.300	Deferred Inflow OPEB	29,337.00	29,337.00	.00	.00
2450.900	Net OPEB Liability	73,194.00	73,194.00	.00	.00
2450 - Totals		\$102,531.00	\$102,531.00	\$0.00	0.00%



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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Internal Service Funds					
Fund 320 - Building Maintenance Fund					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2500					
2500.900	Net Pension Liability	295,202.00	295,202.00	.00	.00
2500 - Totals		\$295,202.00	\$295,202.00	\$0.00	0.00%
2700					
2700.300	Deferred Inflow Pension	8,320.00	8,320.00	.00	.00
2700 - Totals		\$8,320.00	\$8,320.00	\$0.00	0.00%
LIABILITIES TOTALS		\$423,981.63	\$440,021.80	(\$16,040.17)	(3.65%)
FUND EQUITY					
2900					
2900.010	Reserve for Encumbrances	(17,407.09)	(17,407.09)	.00	.00
2900 - Totals		(\$17,407.09)	(\$17,407.09)	\$0.00	0.00%
2910					
2910.120	Designated-Future Expend.	(8,400.00)	(8,400.00)	.00	.00
2910 - Totals		(\$8,400.00)	(\$8,400.00)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	1,122,141.06	1,122,141.06	.00	.00
2920 - Totals		\$1,122,141.06	\$1,122,141.06	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	17,406.11	17,406.11	.00	.00
2965 - Totals		\$17,406.11	\$17,406.11	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$1,113,740.08	\$1,113,740.08	\$0.00	0.00%
Prior Year Fund Equity Adjustment		93,234.43			
Fund Revenues		(256,324.54)			
Fund Expenses		292,422.48			
FUND EQUITY TOTALS		\$984,407.71	\$1,113,740.08	(\$129,332.37)	(11.61%)
LIABILITIES AND FUND EQUITY TOTALS		\$1,408,389.34	\$1,553,761.88	(\$145,372.54)	(9.36%)
Fund	320 - Building Maintenance Fund Totals	\$0.00	(\$93,234.43)	\$93,234.43	100.00%
Fund Type	Internal Service Funds Totals	\$0.00	(\$93,234.43)	\$93,234.43	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$93,234.43)	\$93,234.43	100.00%
Grand Totals		\$0.00	(\$93,234.43)	\$93,234.43	100.00%