





















**Water Utility
Financial Analysis
As Of, And For the Six-Month Period Ending December, 2016**

KPI Dashboard

Indicator	Amount	Compared To Last Yr	Compared To Plan
Revenue	1,167,073		
Earnings Before Interest	171,964		
Earnings Before Interest and Depreciation	614,543		
Net Income	387,965		
Total Working Capital	2,452,075		
Repair Reserve (1% of PPI)	359,381		
Working Capital Appropriated For Projects	885,338		
Undesignated Working Capital	1,207,356		
Days Cash on Hand, Total Working Capital	565.24		
Days Cash on Hand, Undesignated Working Capital	278.32		

The Water Fund is stable and its performance to date in FY2016 is ahead of plan. Reserve working capital is growing and cash flow is now fully covering the decline in value of property, plant and equipment (i.e., depreciation). Target planned working capital for the Water Fund at the end of FY2017, per the Water Fund Fiscal Plan, is \$2,030,904; thus, the Water Fund is ahead of plan but the resumption of capital improvements with the onset of spring will reduce designated working capital.

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

	Jul-Sep 2016	Oct-Dec 2016	Jan-Mar 2017	Apr-Jun 2017	FY2017 YTD	FY2016 YTD	Variance To FY2016 YTD	FY2017 Plan (S/L - 50.00%)	Variance To FY2017 Plan
Revenue:									
Water Sales	590,670	551,589	-	-	1,142,259	1,126,435	15,824	1,073,150	69,109
Jobbing	3,704	8,484	-	-	12,188	7,894	4,294	8,100	4,088
Other Operating Revenue	3,005	9,621	-	-	12,626	8,266	4,360	4,815	7,811
Total Revenue:	597,379	569,694	-	-	1,167,073	1,142,595	24,478	1,086,065	81,008
Cost of Sales:									
Distribution	71,030	79,554	-	-	150,584	176,922	26,338	340,848	190,264
Treatment	65,034	52,441	-	-	117,475	126,861	9,386	119,042	1,567
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	227,115	215,464	-	-	442,579	423,437	(19,142)	442,579	-
Total Cost of Sales:	363,179	347,459	-	-	710,638	727,220	16,582	902,469	191,831
Gross Margin:	234,200 39.20%	222,235 39.01%	-	-	456,435 39.11%	415,375 36.35%	41,060 2.76%	183,597 16.90%	272,839 22.20%
Selling and Administrative Expenses	134,152	150,319	-	-	284,471	280,558	(3,913)	371,682	87,211
Earnings Before Interest (EBI):	100,048 16.75%	71,916 12.62%	-	-	171,964 14.73%	134,817 11.80%	37,147 2.94%	(188,086) -17.32%	360,050 32.05%
Non-operating Revenue and Expense:									
Non-operating revenue:	-	24,193	-	-	24,193	3,327	20,866	950	23,243
Grant Revenue	-	234,478	-	-	234,478	272,561	(38,083)	302,000	(67,522)
Interest Expense:	(21,335)	(21,335)	-	-	(42,670)	(33,714)	(8,956)	(42,670)	-
Total Non-operating Revenue & Expense:	(21,335)	237,336	-	-	216,001	242,174	(26,173)	260,280	(44,279)
Net Income:	78,713 13.18%	309,252 54.28%	-	-	387,965 33.24%	376,991 32.99%	10,974 44.83%	72,195 6.65%	315,771 26.60%
Earnings Before Interest and Depreciation (EBIDA):	327,163 54.77%	287,380 50.44%	-	-	614,543 52.66%	558,254 48.86%	56,289 3.80%	254,494 23.43%	360,050 29.22%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	305,828	524,716	-	-	830,544	800,427	30,117	514,774	315,771
Debt Principal	98,250	98,250	-	-	196,500	170,232	(26,268)	196,500	-
Debt Principal Coverage Surplus/Deficit	207,578	426,466	-	-	634,044	630,195	3,849	318,274	315,771
Debt Principal Coverage Percentage	311%	534%	#DIV/0!	#DIV/0!	422.67%	470.20%	-47.53%	261.97%	160.70%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	207,578	426,466	-	-	634,044	630,195	3,849	318,274	315,771
Depreciation	227,115	215,464	-	-	442,579	423,437	(19,142)	442,579	-
Cash Accumulated For/(Taken From) Asset Replacement	(19,537)	211,002	-	-	191,465	206,759	(15,294)	(124,306)	315,771

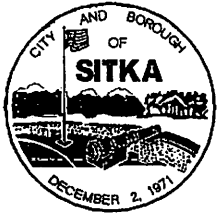
Working Capital**Cash Flow:**

Net Income Plus Depreciation Less Principal	207,578	426,466	-	-	634,044	630,195	3,849	318,274	315,771
CapEx, Accruals, and other Balance Sheet Changes	6,312	(26,125)	-	-	(19,813)	268,589	(288,402)	(19,813)	-
Increase in (Decrease in) Working Capital	213,890	400,341			614,231	898,784	(284,553)	298,461	315,771
Plus Beginning Total Working Capital	1,837,844	2,051,734	-	-	1,837,844	902,376	935,468	1,837,844	-
Equals Ending Total Working Capital:	2,051,734	2,452,075			2,452,075	1,801,160	650,915	2,136,305	315,771

Working Capital Detail:

Repair Reserve (1% of PPE):	359,381	359,381			359,381
Working Capital Designated for CapEx	987,399	885,338	-	-	885,338
Undesignated Working Capital	704,954	1,207,356	-	-	1,207,356
Total Working Capital:	2,051,734	2,452,075	-	-	2,452,075
Days On Hand Annual Cash Outlays in Total Working Capital:	480.30	556.74			565.24
Days On Hand Annual Cash Outlays in Total Working Capital Less Repair Reserve:	396.17	475.14			482.40
Days On Hand Annual Cash Outlays in Undesignated Working Capital	165.03	274.13			278.32
Working Capital Calculation:					
Current Assets	2,581,642	2,969,291	-	-	2,969,291
Current Liabilities	(136,909)	(124,217)	-	-	(124,217)
CPLTD	(392,999)	(392,999)	-	-	(392,999)
Total Working Capital	2,051,734	2,452,075	-	-	2,452,075

Unspent Capital Project Working Capital Appropriations	Beginning 7/1	2017 Appropriations	Unbilled			Expenses	A/P	YTD Working Capital
			Cash	A/R	A/R			
90651 - O'Cain Street Main Replacement	\$ 154,670.00	\$ -	\$ 153,392.16	\$ -	\$ -	\$ 1,277.84	\$ -	\$ 153,392.16
80238 - Japonski Island Water Design	\$ 70,000.00	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00
90652 - UV Disinfection Facility	\$ 281,932.30	\$ -	\$ 205,099.96	\$ -	\$ -	\$ 111,727.44	\$ -	\$ 205,099.96
90673 - HPR Water Improvements	\$ 34,796.44	\$ -	\$ 31,185.63	\$ -	\$ -	\$ 3,610.81	\$ -	\$ 31,185.63
90675 - SMCR Water Improvements - Roundabout to Bridge	\$ 150,000.00	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00
90744 - Jeff Davis Street Water Main Replacement	\$ (106,963.35)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90754 - DeArmond Water Main	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
90766 - Baranoff Street W/WW Replacement	\$ (18,153.89)	\$ -	\$ 2,227.58	\$ -	\$ -	\$ -	\$ -	\$ 2,227.58
90790 - DeGroff Street Utilities and Street Improvements	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
90796 - Brady Street Water/Wastewater (HPR to Gavan)	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
90797 - Convert Whitcombe Heights Water Tank PRV to RC	\$ 11,000.00	\$ -	\$ 11,000.00	\$ -	\$ -	\$ -	\$ -	\$ 11,000.00
90801 - Sitka FY17 Paving	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
90803 - Marine Street Utilities & Street Improvements	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
90819 - South Lake / West Degroff Improvements	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
Unidentified Balancing Amount	\$ -	\$ -	\$ (22,567.13)	\$ -	\$ -	\$ -	\$ -	\$ (22,567.13)
	\$ 787,281.50	\$ 75,000.00	\$ 885,338.20	\$ -	\$ -	\$ 116,616.09	\$ -	\$ 885,338.20
Total:	\$ 787,281.50	\$ 75,000.00	\$ 885,338.20	\$ -	\$ -	\$ 116,616.09	\$ -	\$ 885,338.20



Income Statement

Through 12/31/16

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	Loan Proceeds						
3101.005	Grant Revenue	.00	(227,156.31)	234,478.14	(234,478.14)	+++	876,998.88
3101.020	Loan Proceeds	1,602,100.00	(23,316.09)	371.34	1,601,728.66	0	.00
3101 - Loan Proceeds Totals		\$1,602,100.00	(\$250,472.40)	\$234,849.48	\$1,367,250.52	15%	\$876,998.88
Department 310 - State Revenue Totals		\$1,602,100.00	(\$250,472.40)	\$234,849.48	\$1,367,250.52	15%	\$876,998.88
Department 315 - Federal Revenue							
3151	Loan proceeds						
3151.003	Grant Revenue	.00	.00	.00	.00	+++	957,910.11
3151.020	Loan proceeds	.00	(375.80)	1,856.25	(1,856.25)	+++	.00
3151 - Loan proceeds Totals		\$0.00	(\$375.80)	\$1,856.25	(\$1,856.25)	+++	\$957,910.11
Department 315 - Federal Revenue Totals		\$0.00	(\$375.80)	\$1,856.25	(\$1,856.25)	+++	\$957,910.11
Department 390 - Cash Basis Receipts							
3950	Transfer In Water						
3950.210	Transfer In Water	75,000.00	.00	75,000.00	.00	100	2,358,774.48
3950 - Transfer In Water Totals		\$75,000.00	\$0.00	\$75,000.00	\$0.00	100%	\$2,358,774.48
Department 390 - Cash Basis Receipts Totals		\$75,000.00	\$0.00	\$75,000.00	\$0.00	100%	\$2,358,774.48
Division 300 - Revenue Totals		\$1,677,100.00	(\$250,848.20)	\$311,705.73	\$1,365,394.27	19%	\$4,193,683.47
REVENUE TOTALS		\$1,677,100.00	(\$250,848.20)	\$311,705.73	\$1,365,394.27	19%	\$4,193,683.47
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206	Supplies						
5206.000	Supplies	.00	.00	1,711.17	(1,711.17)	+++	2,029.90
5206 - Supplies Totals		\$0.00	\$0.00	\$1,711.17	(\$1,711.17)	+++	\$2,029.90
5212	Contracted/Purchased Serv						
5212.000	Contracted/Purchased Serv	1,831,614.79	3,610.81	113,627.08	1,717,987.71	6	543,463.37
5212 - Contracted/Purchased Serv Totals		\$1,831,614.79	\$3,610.81	\$113,627.08	\$1,717,987.71	6%	\$543,463.37
5214	Interdepartment Services						
5214.000	Interdepartment Services	.00	6,929.92	16,326.13	(16,326.13)	+++	67,550.96
5214 - Interdepartment Services Totals		\$0.00	\$6,929.92	\$16,326.13	(\$16,326.13)	+++	\$67,550.96
Department 630 - Operations Totals		\$1,831,614.79	\$10,540.73	\$131,664.38	\$1,699,950.41	7%	\$613,044.23



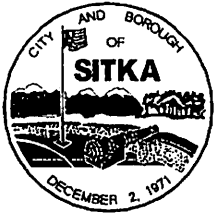
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Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 720 - Capital Projects-Water							
EXPENSE							
Division 600 - Operations							
Department 670 - Fixed Assets							
7150	Capitalized Cont/Services						
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	+++	(605,018.12)
7150 - Capitalized Cont/Services Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$605,018.12)
Department 670 - Fixed Assets Totals							
Department 670 - Fixed Assets Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$605,018.12)
Department 680 - Transfer to Other Funds							
7200	Interfund Transfers Out						
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	1,394,257.22
7200 - Interfund Transfers Out Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,394,257.22
Department 680 - Transfer to Other Funds Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,394,257.22
Division 600 - Operations Totals		\$1,831,614.79	\$10,540.73	\$131,664.38	\$1,699,950.41	7%	\$1,402,283.33
EXPENSE TOTALS		\$1,831,614.79	\$10,540.73	\$131,664.38	\$1,699,950.41	7%	\$1,402,283.33
Fund 720 - Capital Projects-Water Totals							
REVENUE TOTALS		1,677,100.00	(250,848.20)	311,705.73	1,365,394.27	19%	4,193,683.47
EXPENSE TOTALS		1,831,614.79	10,540.73	131,664.38	1,699,950.41	7%	1,402,283.33
Fund 720 - Capital Projects-Water Net Gain (Loss)		(\$154,514.79)	(\$261,388.93)	\$180,041.35	\$334,556.14	(117%)	\$2,791,400.14
Fund Type Capital Projects Funds Totals							
REVENUE TOTALS		1,677,100.00	(250,848.20)	311,705.73	1,365,394.27	19%	4,193,683.47
EXPENSE TOTALS		1,831,614.79	10,540.73	131,664.38	1,699,950.41	7%	1,402,283.33
Fund Type Capital Projects Funds Net Gain (Loss)		(\$154,514.79)	(\$261,388.93)	\$180,041.35	\$334,556.14	(117%)	\$2,791,400.14



Income Statement

Through 12/31/16

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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 210 - Water Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101	Loan Proceeds						
3101.005	Grant Revenue	604,000.00	.00	.00	604,000.00	0	.00
3101.017	PERS Relief	.00	.00	.00	.00	+++	16,406.07
3101.020	Loan Proceeds	812,000.00	.00	.00	812,000.00	0	.00
	3101 - Loan Proceeds Totals	\$1,416,000.00	\$0.00	\$0.00	\$1,416,000.00	0%	\$16,406.07
	Department 310 - State Revenue Totals	\$1,416,000.00	\$0.00	\$0.00	\$1,416,000.00	0%	\$16,406.07
Department 315 - Federal Revenue							
3151	Grant Revenue						
3151.003	Grant Revenue	.00	.00	.00	.00	+++	3,094.02
	3151 - Grant Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$3,094.02
	Department 315 - Federal Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$3,094.02
Department 340 - Operating Revenue							
3411	Water-Residential						
3411.000	Water-Residential	1,412,000.00	122,864.62	737,666.79	674,333.21	52	1,466,780.65
	3411 - Water-Residential Totals	\$1,412,000.00	\$122,864.62	\$737,666.79	\$674,333.21	52%	\$1,466,780.65
3412	Water-Commercial						
3412.000	Water-Commercial	719,200.00	56,022.02	398,970.33	320,229.67	55	729,083.24
	3412 - Water-Commercial Totals	\$719,200.00	\$56,022.02	\$398,970.33	\$320,229.67	55%	\$729,083.24
3413	Water-Harbor						
3413.000	Water-Harbor	15,100.00	901.12	5,621.97	9,478.03	37	10,505.21
	3413 - Water-Harbor Totals	\$15,100.00	\$901.12	\$5,621.97	\$9,478.03	37%	\$10,505.21
3491	Jobbing-Labor						
3491.000	Jobbing-Labor	13,800.00	2,046.46	11,734.53	2,065.47	85	15,677.97
	3491 - Jobbing-Labor Totals	\$13,800.00	\$2,046.46	\$11,734.53	\$2,065.47	85%	\$15,677.97
3492	Jobbing-Materials/Parts						
3492.000	Jobbing-Materials/Parts	1,200.00	.00	453.60	746.40	38	1,151.26
	3492 - Jobbing-Materials/Parts Totals	\$1,200.00	\$0.00	\$453.60	\$746.40	38%	\$1,151.26
3493	Jobbing-Equipment						
3493.000	Jobbing-Equipment	1,200.00	.00	.00	1,200.00	0	1,788.33
	3493 - Jobbing-Equipment Totals	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$1,788.33
	Department 340 - Operating Revenue Totals	\$2,162,500.00	\$181,834.22	\$1,154,447.22	\$1,008,052.78	53%	\$2,224,986.66



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
REVENUE							
Division 300 - Revenue							
Department 350 - Non-Operating Revenue							
3501	Connection Fees						
3501.001	Connection Fees	7,300.00	1,460.00	12,235.00	(4,935.00)	168	12,514.75
	3501 - Connection Fees Totals	\$7,300.00	\$1,460.00	\$12,235.00	(\$4,935.00)	168%	\$12,514.75
	Department 350 - Non-Operating Revenue Totals	\$7,300.00	\$1,460.00	\$12,235.00	(\$4,935.00)	168%	\$12,514.75
Department 360 - Uses of Prop & Investment							
3610	Interest Income						
3610.000	Interest Income	1,900.00	3,516.89	24,194.72	(22,294.72)	1,273	36,193.09
	3610 - Interest Income Totals	\$1,900.00	\$3,516.89	\$24,194.72	(\$22,294.72)	1,273%	\$36,193.09
3612	Change in FMV - Investmnt						
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	79,058.00
	3612 - Change in FMV - Investmnt Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$79,058.00
	Department 360 - Uses of Prop & Investment Totals	\$1,900.00	\$3,516.89	\$24,194.72	(\$22,294.72)	1,273%	\$115,251.09
Department 380 - Miscellaneous							
3807	Miscellaneous						
3807.000	Miscellaneous	.00	.00	136.67	(136.67)	+++	733.17
	3807 - Miscellaneous Totals	\$0.00	\$0.00	\$136.67	(\$136.67)	+++	\$733.17
3820	Bad Debt Collected						
3820.000	Bad Debt Collected	2,330.00	1.45	253.80	2,076.20	11	3,351.57
	3820 - Bad Debt Collected Totals	\$2,330.00	\$1.45	\$253.80	\$2,076.20	11%	\$3,351.57
	Department 380 - Miscellaneous Totals	\$2,330.00	\$1.45	\$390.47	\$1,939.53	17%	\$4,084.74
Department 390 - Cash Basis Receipts							
3950	Transfer in from fund 540						
3950.000	Interfund Transfers In	.00	.00	.00	.00	+++	1,389,257.22
3950.540	Transfer in from fund 540	.00	.00	.00	.00	+++	4,598.00
	3950 - Transfer in from fund 540 Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,393,855.22
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,393,855.22
	Division 300 - Revenue Totals	\$3,590,030.00	\$186,812.56	\$1,191,267.41	\$2,398,762.59	33%	\$3,770,192.55
	REVENUE TOTALS	\$3,590,030.00	\$186,812.56	\$1,191,267.41	\$2,398,762.59	33%	\$3,770,192.55
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110	Temp Wages						
5110.001	Regular Salaries/Wages	1,500.00	.00	.00	1,500.00	0	.00



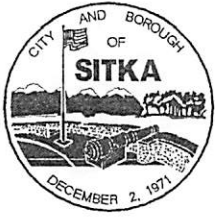
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Include Rollup Account/Rollup to Account

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	Enterprise Funds						
Fund	210 - Water Fund						
	EXPENSE						
	Division 600 - Operations						
	Department 601 - Administration						
5110.004	Overtime	23,000.00	.00	.00	23,000.00	0	.00
5110.010	Temp Wages	19,000.00	.00	.00	19,000.00	0	.00
	5110 - Temp Wages Totals	\$43,500.00	\$0.00	\$0.00	\$43,500.00	0%	\$0.00
5120	Workmen's Compensation						
5120.001	Annual Leave	10,174.00	.00	.00	10,174.00	0	(2,442.61)
5120.002	SBS	3,198.27	.00	.00	3,198.27	0	.00
5120.003	Medicare	756.52	.00	.00	756.52	0	.00
5120.004	PERS	5,060.00	.00	.00	5,060.00	0	44,621.00
5120.007	Workmen's Compensation	1,881.60	.00	.00	1,881.60	0	.00
	5120 - Workmen's Compensation Totals	\$21,070.39	\$0.00	\$0.00	\$21,070.39	0%	\$42,178.39
5201	Training and Travel						
5201.000	Training and Travel	.00	.00	.00	.00	+++	779.50
	5201 - Training and Travel Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$779.50
5202	Uniforms						
5202.000	Uniforms	.00	.00	.00	.00	+++	310.57
	5202 - Uniforms Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$310.57
5203	Heating Fuel						
5203.005	Heating Fuel	7,000.00	1,139.22	1,679.33	5,320.67	24	2,043.51
	5203 - Heating Fuel Totals	\$7,000.00	\$1,139.22	\$1,679.33	\$5,320.67	24%	\$2,043.51
5205	Insurance						
5205.000	Insurance	42,450.00	3,009.06	10,194.66	32,255.34	24	16,699.86
	5205 - Insurance Totals	\$42,450.00	\$3,009.06	\$10,194.66	\$32,255.34	24%	\$16,699.86
5206	Supplies						
5206.000	Supplies	1,600.00	49.00	235.81	1,364.19	15	1,362.00
	5206 - Supplies Totals	\$1,600.00	\$49.00	\$235.81	\$1,364.19	15%	\$1,362.00
5208	Bldg Repair & Maint						
5208.000	Bldg Repair & Maint	19,500.00	4,700.00	5,920.68	13,579.32	30	15,259.71
	5208 - Bldg Repair & Maint Totals	\$19,500.00	\$4,700.00	\$5,920.68	\$13,579.32	30%	\$15,259.71
5211	Data Processing Fees						
5211.000	Data Processing Fees	27,520.00	2,293.33	13,759.98	13,760.02	50	30,384.00
	5211 - Data Processing Fees Totals	\$27,520.00	\$2,293.33	\$13,759.98	\$13,760.02	50%	\$30,384.00
5212	Contracted/Purchased Serv						
5212.000	Contracted/Purchased Serv	100,000.00	3,250.00	5,378.60	94,621.40	5	2,867.44
	5212 - Contracted/Purchased Serv Totals	\$100,000.00	\$3,250.00	\$5,378.60	\$94,621.40	5%	\$2,867.44



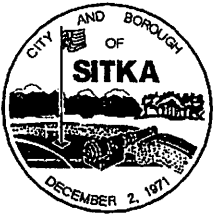
Income Statement

Through 12/31/16

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							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5214 Interdepartment Services							
5214.000	Interdepartment Services	440,124.00	65,877.28	228,360.92	211,763.08	52	467,827.96
5214 - Interdepartment Services Totals		\$440,124.00	\$65,877.28	\$228,360.92	\$211,763.08	52%	\$467,827.96
5221 Transportation/Vehicles							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	2,389.00
5221 - Transportation/Vehicles Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,389.00
5222 Postage							
5222.000	Postage	7,000.00	562.50	3,375.00	3,625.00	48	7,153.38
5222 - Postage Totals		\$7,000.00	\$562.50	\$3,375.00	\$3,625.00	48%	\$7,153.38
5224 Dues & Publications							
5224.000	Dues & Publications	1,600.00	100.00	823.00	777.00	51	411.00
5224 - Dues & Publications Totals		\$1,600.00	\$100.00	\$823.00	\$777.00	51%	\$411.00
5226 Advertising							
5226.000	Advertising	1,500.00	.00	32.20	1,467.80	2	3,094.64
5226 - Advertising Totals		\$1,500.00	\$0.00	\$32.20	\$1,467.80	2%	\$3,094.64
5230 Bad Debts							
5230.000	Bad Debts	.00	.00	.00	.00	+++	558.65
5230 - Bad Debts Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$558.65
5231 Credit Card Expense							
5231.000	Credit Card Expense	30,000.00	2,069.82	14,690.83	15,309.17	49	25,857.82
5231 - Credit Card Expense Totals		\$30,000.00	\$2,069.82	\$14,690.83	\$15,309.17	49%	\$25,857.82
5290 Other Expenses							
5290.000	Other Expenses	500.00	.00	20.00	480.00	4	155,630.59
5290 - Other Expenses Totals		\$500.00	\$0.00	\$20.00	\$480.00	4%	\$155,630.59
Department 601 - Administration Totals		\$743,364.39	\$83,050.21	\$284,471.01	\$458,893.38	38%	\$774,808.02
Department 605 - Distribution							
5110 Overtime							
5110.001	Regular Salaries/Wages	205,158.39	7,390.74	48,953.28	156,205.11	24	103,424.22
5110.002	Holidays	.00	749.04	3,994.06	(3,994.06)	+++	8,775.67
5110.003	Sick Leave	.00	803.76	3,489.69	(3,489.69)	+++	17,313.25
5110.004	Overtime	.00	818.85	2,381.38	(2,381.38)	+++	6,604.98
5110 - Overtime Totals		\$205,158.39	\$9,762.39	\$58,818.41	\$146,339.98	29%	\$136,118.12



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 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5120 Workmen's Compensation							
5120.001	Annual Leave	.00	505.76	12,938.12	(12,938.12)	+++	22,731.93
5120.002	SBS	12,576.12	634.03	4,427.53	8,148.59	35	9,785.61
5120.003	Medicare	2,974.78	149.97	1,047.31	1,927.47	35	2,314.73
5120.004	PERS	45,134.94	2,259.00	15,006.16	30,128.78	33	42,616.20
5120.005	Health Insurance	67,301.76	3,518.83	23,939.70	43,362.06	36	44,252.04
5120.006	Life Insurance	42.48	2.11	14.40	28.08	34	29.94
5120.007	Workmen's Compensation	9,191.12	463.38	3,071.93	6,119.19	33	5,837.14
5120 - Workmen's Compensation Totals		\$137,221.20	\$7,533.08	\$60,445.15	\$76,776.05	44%	\$127,567.59
5201 Training and Travel							
5201.000	Training and Travel	4,500.00	143.50	1,767.41	2,732.59	39	3,776.60
5201 - Training and Travel Totals		\$4,500.00	\$143.50	\$1,767.41	\$2,732.59	39%	\$3,776.60
5202 Uniforms							
5202.000	Uniforms	600.00	.00	11.13	588.87	2	141.63
5202 - Uniforms Totals		\$600.00	\$0.00	\$11.13	\$588.87	2%	\$141.63
5203 Electric							
5203.001	Electric	27,000.00	2,323.54	11,375.24	15,624.76	42	30,094.03
5203 - Electric Totals		\$27,000.00	\$2,323.54	\$11,375.24	\$15,624.76	42%	\$30,094.03
5204 Cell Phone Stipend							
5204.001	Cell Phone Stipend	1,000.00	75.00	450.00	550.00	45	900.00
5204 - Cell Phone Stipend Totals		\$1,000.00	\$75.00	\$450.00	\$550.00	45%	\$900.00
5206 Supplies							
5206.000	Supplies	36,865.70	97.11	2,349.95	34,515.75	6	25,249.53
5206 - Supplies Totals		\$36,865.70	\$97.11	\$2,349.95	\$34,515.75	6%	\$25,249.53
5207 Repairs & Maintenance							
5207.000	Repairs & Maintenance	7,000.00	.00	1,115.55	5,884.45	16	1,101.48
5207 - Repairs & Maintenance Totals		\$7,000.00	\$0.00	\$1,115.55	\$5,884.45	16%	\$1,101.48
5212 Contracted/Purchased Serv							
5212.000	Contracted/Purchased Serv	25,000.00	54.60	464.60	24,535.40	2	37,494.48
5212 - Contracted/Purchased Serv Totals		\$25,000.00	\$54.60	\$464.60	\$24,535.40	2%	\$37,494.48
5221 Transportation/Vehicles							
5221.000	Transportation/Vehicles	30,000.00	2,524.05	12,840.60	17,159.40	43	43,195.26
5221 - Transportation/Vehicles Totals		\$30,000.00	\$2,524.05	\$12,840.60	\$17,159.40	43%	\$43,195.26



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 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5223	Tools & Small Equipment						
5223.000	Tools & Small Equipment	3,850.00	.00	.00	3,850.00	0	7,393.44
5223 - Tools & Small Equipment Totals		\$3,850.00	\$0.00	\$0.00	\$3,850.00	0%	\$7,393.44
5227	Rent-Equipment						
5227.002	Rent-Equipment	3,000.00	290.48	906.03	2,093.97	30	.00
5227 - Rent-Equipment Totals		\$3,000.00	\$290.48	\$906.03	\$2,093.97	30%	\$0.00
5290	Unanticipated Repairs						
5290.000	Other Expenses	500.00	39.87	39.87	460.13	8	(155,038.42)
5290.100	Unanticipated Repairs	200,000.00	.00	.00	200,000.00	0	.00
5290 - Unanticipated Repairs Totals		\$200,500.00	\$39.87	\$39.87	\$200,460.13	0%	(\$155,038.42)
Department 605 - Distribution Totals		\$681,695.29	\$22,843.62	\$150,583.94	\$531,111.35	22%	\$257,993.74
Department 610 - Treatment							
5110	Overtime						
5110.001	Regular Salaries/Wages	4,836.00	6,350.50	28,935.53	(24,099.53)	598	58,432.78
5110.004	Overtime	.00	273.69	1,759.32	(1,759.32)	+++	4,531.19
5110 - Overtime Totals		\$4,836.00	\$6,624.19	\$30,694.85	(\$25,858.85)	635%	\$62,963.97
5120	Workmen's Compensation						
5120.002	SBS	296.51	406.06	1,880.31	(1,583.80)	634	3,866.76
5120.003	Medicare	70.14	96.04	444.76	(374.62)	634	914.62
5120.004	PERS	1,064.13	1,457.32	6,748.21	(5,684.08)	634	17,497.57
5120.005	Health Insurance	.00	2,109.19	9,828.42	(9,828.42)	+++	17,549.66
5120.006	Life Insurance	.00	1.43	6.84	(6.84)	+++	13.28
5120.007	Workmen's Compensation	216.70	296.76	1,373.07	(1,156.37)	634	2,387.79
5120 - Workmen's Compensation Totals		\$1,647.48	\$4,366.80	\$20,281.61	(\$18,634.13)	1,231%	\$42,229.68
5201	Training and Travel						
5201.000	Training and Travel	6,000.00	50.00	450.00	5,550.00	8	4,353.23
5201 - Training and Travel Totals		\$6,000.00	\$50.00	\$450.00	\$5,550.00	8%	\$4,353.23
5202	Uniforms						
5202.000	Uniforms	400.00	.00	.00	400.00	0	354.24
5202 - Uniforms Totals		\$400.00	\$0.00	\$0.00	\$400.00	0%	\$354.24
5203	Electric						
5203.001	Electric	84,000.00	3,433.87	16,459.78	67,540.22	20	10,199.44
5203 - Electric Totals		\$84,000.00	\$3,433.87	\$16,459.78	\$67,540.22	20%	\$10,199.44



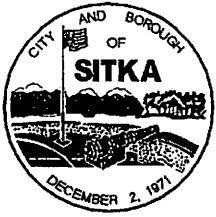
Income Statement

Through 12/31/16

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							
EXPENSE							
Division 600 - Operations							
Department 610 - Treatment							
5204	Telephone						
5204.000	Telephone	7,000.00	.00	.00	7,000.00	0	7,419.84
	5204 - Telephone Totals	\$7,000.00	\$0.00	\$0.00	\$7,000.00	0%	\$7,419.84
5206	Supplies						
5206.000	Supplies	72,000.00	5,250.91	39,314.49	32,685.51	55	86,359.62
	5206 - Supplies Totals	\$72,000.00	\$5,250.91	\$39,314.49	\$32,685.51	55%	\$86,359.62
5207	Repairs & Maintenance						
5207.000	Repairs & Maintenance	10,000.00	.00	1,559.95	8,440.05	16	1,084.30
	5207 - Repairs & Maintenance Totals	\$10,000.00	\$0.00	\$1,559.95	\$8,440.05	16%	\$1,084.30
5212	Contracted/Purchased Serv						
5212.000	Contracted/Purchased Serv	31,501.00	1,446.07	6,397.94	25,103.06	20	23,598.84
	5212 - Contracted/Purchased Serv Totals	\$31,501.00	\$1,446.07	\$6,397.94	\$25,103.06	20%	\$23,598.84
5221	Transportation/Vehicles						
5221.000	Transportation/Vehicles	1,200.00	.00	.00	1,200.00	0	.00
	5221 - Transportation/Vehicles Totals	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$0.00
5222	Postage						
5222.000	Postage	.00	.00	25.40	(25.40)	+++	5.09
	5222 - Postage Totals	\$0.00	\$0.00	\$25.40	(\$25.40)	+++	\$5.09
5223	Tools & Small Equipment						
5223.000	Tools & Small Equipment	18,000.00	.00	2,291.10	15,708.90	13	2,254.65
	5223 - Tools & Small Equipment Totals	\$18,000.00	\$0.00	\$2,291.10	\$15,708.90	13%	\$2,254.65
5226	Advertising						
5226.000	Advertising	.00	.00	.00	.00	+++	223.65
	5226 - Advertising Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$223.65
5290	Other Expenses						
5290.000	Other Expenses	1,500.00	.00	.00	1,500.00	0	1,517.53
	5290 - Other Expenses Totals	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$1,517.53
	Department 610 - Treatment Totals	\$238,084.48	\$21,171.84	\$117,475.12	\$120,609.36	49%	\$242,564.08



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 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 635 - Jobbing Expenses							
5120	Health Insurance						
5120.005	Health Insurance	.00	.00	.00	.00	+++	(9.94)
5120 - Health Insurance Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$9.94)
Department 635 - Jobbing Expenses Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$9.94)
Department 680 - Transfer to Other Funds							
7200	Interfund Transfers Out						
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	2,443,774.48
7200 - Interfund Transfers Out Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,443,774.48
Department 680 - Transfer to Other Funds Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,443,774.48
Division 600 - Operations Totals		\$1,663,144.16	\$127,065.67	\$552,530.07	\$1,110,614.09	33%	\$3,719,130.38
Division 640 - Depreciation/Amortization							
6202	Depreciation-Plants						
6202.000	Depreciation-Plants	.00	70,947.00	425,682.00	(425,682.00)	+++	836,545.00
6202 - Depreciation-Plants Totals		\$0.00	\$70,947.00	\$425,682.00	(\$425,682.00)	+++	\$836,545.00
6205	Depreciation-Buildings						
6205.000	Depreciation-Buildings	.00	2,510.13	15,060.78	(15,060.78)	+++	68,242.46
6205 - Depreciation-Buildings Totals		\$0.00	\$2,510.13	\$15,060.78	(\$15,060.78)	+++	\$68,242.46
6206	Depreciation-Machinery						
6206.000	Depreciation-Machinery	.00	306.08	1,836.48	(1,836.48)	+++	3,673.10
6206 - Depreciation-Machinery Totals		\$0.00	\$306.08	\$1,836.48	(\$1,836.48)	+++	\$3,673.10
Division 640 - Depreciation/Amortization Totals		\$0.00	\$73,763.21	\$442,579.26	(\$442,579.26)	+++	\$908,460.56
Division 650 - Debt Payments							
5295	Interest Expense						
5295.000	Interest Expense	85,340.00	.00	41,720.41	43,619.59	49	93,490.83
5295 - Interest Expense Totals		\$85,340.00	\$0.00	\$41,720.41	\$43,619.59	49%	\$93,490.83
7301	Note Principal Payments						
7301.000	Note Principal Payments	393,134.00	.00	110,975.75	282,158.25	28	.00
7301 - Note Principal Payments Totals		\$393,134.00	\$0.00	\$110,975.75	\$282,158.25	28%	\$0.00
Division 650 - Debt Payments Totals		\$478,474.00	\$0.00	\$152,696.16	\$325,777.84	32%	\$93,490.83



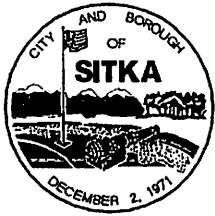
Income Statement

Through 12/31/16

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						
	EXPENSE						
	Division 680 - Transfers Between Funds						
7200	Interfund Transfers Out						
7200.000	Interfund Transfers Out	75,000.00	.00	75,000.00	.00	100	.00
	7200 - Interfund Transfers Out Totals	\$75,000.00	\$0.00	\$75,000.00	\$0.00	100%	\$0.00
	Division 680 - Transfers Between Funds Totals	\$75,000.00	\$0.00	\$75,000.00	\$0.00	100%	\$0.00
	EXPENSE TOTALS	\$2,216,618.16	\$200,828.88	\$1,222,805.49	\$993,812.67	55%	\$4,721,081.77
	Fund 210 - Water Fund Totals						
	REVENUE TOTALS	3,590,030.00	186,812.56	1,191,267.41	2,398,762.59	33%	3,770,192.55
	EXPENSE TOTALS	2,216,618.16	200,828.88	1,222,805.49	993,812.67	55%	4,721,081.77
	Fund 210 - Water Fund Net Gain (Loss)	\$1,373,411.84	(\$14,016.32)	(\$31,538.08)	(\$1,404,949.92)	(2%)	(\$950,889.22)
	Fund Type Enterprise Funds Totals						
	REVENUE TOTALS	3,590,030.00	186,812.56	1,191,267.41	2,398,762.59	33%	3,770,192.55
	EXPENSE TOTALS	2,216,618.16	200,828.88	1,222,805.49	993,812.67	55%	4,721,081.77
	Fund Type Enterprise Funds Net Gain (Loss)	\$1,373,411.84	(\$14,016.32)	(\$31,538.08)	(\$1,404,949.92)	(2%)	(\$950,889.22)
	Fund Category Proprietary Funds Totals						
	REVENUE TOTALS	5,267,130.00	(64,035.64)	1,502,973.14	3,764,156.86	29%	7,963,876.02
	EXPENSE TOTALS	4,048,232.95	211,369.61	1,354,469.87	2,693,763.08	33%	6,123,365.10
	Fund Category Proprietary Funds Net Gain (Loss)	\$1,218,897.05	(\$275,405.25)	\$148,503.27	(\$1,070,393.78)	12%	\$1,840,510.92
	Grand Totals						
	REVENUE TOTALS	5,267,130.00	(64,035.64)	1,502,973.14	3,764,156.86	29%	7,963,876.02
	EXPENSE TOTALS	4,048,232.95	211,369.61	1,354,469.87	2,693,763.08	33%	6,123,365.10
	Grand Total Net Gain (Loss)	\$1,218,897.05	(\$275,405.25)	\$148,503.27	(\$1,070,393.78)	12%	\$1,840,510.92



Balance Sheet

Through 12/31/16

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	Investment-Central Trea.				
1030.100	Investment-Central Trea.	885,338.20	748,110.07	137,228.13	18.34
	1030 - Investment-Central Trea. Totals	\$885,338.20	\$748,110.07	\$137,228.13	18.34%
1050	Accts Rec.- State				
1050.060	Accts Rec.- State	.00	242,740.94	(242,740.94)	(100.00)
	1050 - Accts Rec.- State Totals	\$0.00	\$242,740.94	(\$242,740.94)	(100.00%)
1590	Construction in Progress				
1590.000	Construction in Progress	8,587,074.82	8,587,074.82	.00	.00
	1590 - Construction in Progress Totals	\$8,587,074.82	\$8,587,074.82	\$0.00	0.00%
	ASSETS TOTALS	\$9,472,413.02	\$9,577,925.83	(\$105,512.81)	(1.10%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2020	Accounts Payable				
2020.000	Accounts Payable	.00	285,554.16	(285,554.16)	(100.00)
	2020 - Accounts Payable Totals	\$0.00	\$285,554.16	(\$285,554.16)	(100.00%)
	LIABILITIES TOTALS	\$0.00	\$285,554.16	(\$285,554.16)	(100.00%)
	FUND EQUITY				
2800	Contributed Cap.-State				
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 - Contributed Cap.-State Totals	\$1,500,588.18	\$1,500,588.18	\$0.00	0.00%
2900	Reserve for Encumbrances				
2900.010	Reserve for Encumbrances	363,522.04	363,522.04	.00	.00
	2900 - Reserve for Encumbrances Totals	\$363,522.04	\$363,522.04	\$0.00	0.00%
2910	Designated-Capital Project				
2910.140	Designated-Capital Project	1,743,704.43	1,743,704.43	.00	.00
	2910 - Designated-Capital Project Totals	\$1,743,704.43	\$1,743,704.43	\$0.00	0.00%
2920	Undesignated/Re. Earnings				
2920.000	Undesignated/Re. Earnings	6,048,079.06	6,048,079.06	.00	.00
	2920 - Undesignated/Re. Earnings Totals	\$6,048,079.06	\$6,048,079.06	\$0.00	0.00%
2965	P/Y Encumbrance Control				
2965.000	P/Y Encumbrance Control	(363,522.04)	(363,522.04)	.00	.00
	2965 - P/Y Encumbrance Control Totals	(\$363,522.04)	(\$363,522.04)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$9,292,371.67	\$9,292,371.67	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(311,705.73)			



Balance Sheet

Through 12/31/16

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 Expenses	131,664.38			
	FUND EQUITY TOTALS	\$9,472,413.02	\$9,292,371.67	\$180,041.35	1.94%
	LIABILITIES AND FUND EQUITY TOTALS	\$9,472,413.02	\$9,577,925.83	(\$105,512.81)	(1.10%)
Fund	720 - Capital Projects-Water Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Capital Projects Funds Totals	\$0.00	\$0.00	\$0.00	+++



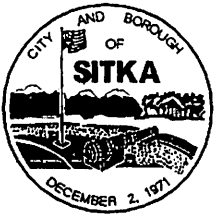
Balance Sheet

Through 12/31/16

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	Change in FMV-Investments				
1027.000	Change in FMV-Investments	56,981.00	56,981.00	.00	.00
	1027 - Change in FMV-Investments Totals	\$56,981.00	\$56,981.00	\$0.00	0.00%
1030	Investment-Central Trea.				
1030.100	Investment-Central Trea.	1,639,182.72	1,250,325.74	388,856.98	31.10
	1030 - Investment-Central Trea. Totals	\$1,639,182.72	\$1,250,325.74	\$388,856.98	31.10%
1050	Allowance - Doubtful Acct				
1050.000	Accts Rec.-Misc Billing	2,968.62	2,588.62	380.00	14.68
1050.010	Accts Rec.-Utility Billing	129,866.04	132,013.18	(2,147.14)	(1.63)
1050.050	Accts Rec.-Collections	14,127.14	14,380.94	(253.80)	(1.76)
1050.070	Accts Rec.- Federal	.00	3,094.02	(3,094.02)	(100.00)
1050.900	Allowance - Doubtful Acct	(14,127.14)	(14,380.94)	253.80	1.76
	1050 - Allowance - Doubtful Acct Totals	\$132,834.66	\$137,695.82	(\$4,861.16)	(3.53%)
1070	Notes Receivable				
1070.010	Notes Receivable	(.01)	(.01)	.00	.00
	1070 - Notes Receivable Totals	(\$0.01)	(\$0.01)	\$0.00	0.00%
1100	Inventory - Materials				
1100.010	Inventory - Materials	238,753.57	232,539.23	6,214.34	2.67
	1100 - Inventory - Materials Totals	\$238,753.57	\$232,539.23	\$6,214.34	2.67%
1200	Prepaid Workers Compensation Insurance				
1200.020	Prepaid Insurance	10,194.64	.00	10,194.64	+++
1200.030	Prepaid Workers Compensation Insurance	6,005.16	2,241.17	3,763.99	167.95
	1200 - Prepaid Workers Compensation Insurance Totals	\$16,199.80	\$2,241.17	\$13,958.63	622.83%
1520	Water Plant				
1520.100	Water Plant	32,585,862.26	32,585,862.26	.00	.00
	1520 - Water Plant Totals	\$32,585,862.26	\$32,585,862.26	\$0.00	0.00%
1540	Buildings				
1540.000	Buildings	901,309.05	901,309.05	.00	.00
	1540 - Buildings Totals	\$901,309.05	\$901,309.05	\$0.00	0.00%
1550	Machinery & Equipment				
1550.000	Machinery & Equipment	167,995.95	167,995.95	.00	.00
	1550 - Machinery & Equipment Totals	\$167,995.95	\$167,995.95	\$0.00	0.00%
1590	Construction in Progress				
1590.000	Construction in Progress	(.11)	(.11)	.00	.00
	1590 - Construction in Progress Totals	(\$0.11)	(\$0.11)	\$0.00	0.00%



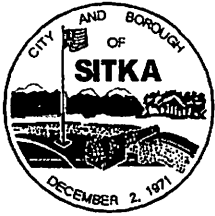
Balance Sheet

Through 12/31/16

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	Accumulated Depr Ut Plant				
1620.000	Accumulated Depr Ut Plant	(13,988,698.11)	(13,563,016.11)	(425,682.00)	(3.14)
	1620 - Accumulated Depr Ut Plant Totals	(\$13,988,698.11)	(\$13,563,016.11)	(\$425,682.00)	(3.14%)
1640	Accumulated Depr Building				
1640.000	Accumulated Depr Building	(488,456.64)	(473,395.86)	(15,060.78)	(3.18)
	1640 - Accumulated Depr Building Totals	(\$488,456.64)	(\$473,395.86)	(\$15,060.78)	(3.18%)
1650	Accumulated Depr Equipmnt				
1650.000	Accumulated Depr Equipmnt	(137,294.00)	(135,457.52)	(1,836.48)	(1.36)
	1650 - Accumulated Depr Equipmnt Totals	(\$137,294.00)	(\$135,457.52)	(\$1,836.48)	(1.36%)
1810	Water Rights ALP				
1810.100	Water Rights ALP	23,483.00	23,483.00	.00	.00
	1810 - Water Rights ALP Totals	\$23,483.00	\$23,483.00	\$0.00	0.00%
1820	Other Deferred Debits				
1820.000	Other Deferred Debits	83,570.36	83,570.36	.00	.00
	1820 - Other Deferred Debits Totals	\$83,570.36	\$83,570.36	\$0.00	0.00%
1825	Deferred Outflow Pension				
1825.000	Deferred Outflow Pension	60,389.00	60,389.00	.00	.00
	1825 - Deferred Outflow Pension Totals	\$60,389.00	\$60,389.00	\$0.00	0.00%
	ASSETS TOTALS	\$21,292,112.50	\$21,330,522.97	(\$38,410.47)	(0.18%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020	Accounts Payable				
2020.000	Accounts Payable	(340.32)	6,632.07	(6,972.39)	(105.13)
	2020 - Accounts Payable Totals	(\$340.32)	\$6,632.07	(\$6,972.39)	(105.13%)
2060	Compensated Absences Pay.				
2060.000	Compensated Absences Pay.	19,184.85	19,184.85	.00	.00
	2060 - Compensated Absences Pay. Totals	\$19,184.85	\$19,184.85	\$0.00	0.00%
2100	Deposits - Water				
2100.007	Deposits - Water	1,200.00	1,100.00	100.00	9.09
	2100 - Deposits - Water Totals	\$1,200.00	\$1,100.00	\$100.00	9.09%
2200	Interest Payable-Notes				
2200.002	Interest Payable-Notes	18,647.55	18,647.55	.00	.00
	2200 - Interest Payable-Notes Totals	\$18,647.55	\$18,647.55	\$0.00	0.00%
2500	Net Pension Liability				
2500.500	Notes Payable-State	6,161,384.49	6,161,384.49	.00	.00



Balance Sheet

Through 12/31/16

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					
2500.900	Net Pension Liability	342,549.00	342,549.00	.00	.00
	2500 - Net Pension Liability Totals	\$6,503,933.49	\$6,503,933.49	\$0.00	0.00%
2700	Deferred Inflow Pension				
2700.300	Deferred Inflow Pension	6,065.00	6,065.00	.00	.00
	2700 - Deferred Inflow Pension Totals	\$6,065.00	\$6,065.00	\$0.00	0.00%
	LIABILITIES TOTALS	\$6,548,690.57	\$6,555,562.96	(\$6,872.39)	(0.10%)
FUND EQUITY					
2800	Contributed Cap.-Local				
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 - Contributed Cap.-Local Totals	\$13,713,939.76	\$13,713,939.76	\$0.00	0.00%
2900	Reserve for Encumbrances				
2900.010	Reserve for Encumbrances	(11,860.61)	(11,860.61)	.00	.00
	2900 - Reserve for Encumbrances Totals	(\$11,860.61)	(\$11,860.61)	\$0.00	0.00%
2910	Designated-Capital Project				
2910.140	Designated-Capital Project	(1,024,704.43)	(1,024,704.43)	.00	.00
	2910 - Designated-Capital Project Totals	(\$1,024,704.43)	(\$1,024,704.43)	\$0.00	0.00%
2920	Post Soft Close Entries				
2920.000	Undesignated/Re. Earnings	2,088,159.58	2,088,159.58	.00	.00
2920.500	Post Soft Close Entries	(2,434.18)	(2,434.18)	.00	.00
	2920 - Post Soft Close Entries Totals	\$2,085,725.40	\$2,085,725.40	\$0.00	0.00%
2965	P/Y Encumbrance Control				
2965.000	P/Y Encumbrance Control	11,859.89	11,859.89	.00	.00
	2965 - P/Y Encumbrance Control Totals	\$11,859.89	\$11,859.89	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$14,774,960.01	\$14,774,960.01	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(1,191,267.41)			
	Fund Expenses	1,222,805.49			
	FUND EQUITY TOTALS	\$14,743,421.93	\$14,774,960.01	(\$31,538.08)	(0.21%)
	LIABILITIES AND FUND EQUITY TOTALS	\$21,292,112.50	\$21,330,522.97	(\$38,410.47)	(0.18%)
	Fund 210 - Water Fund Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type Enterprise Funds Totals	\$0.00	\$0.00	\$0.00	+++



Balance Sheet

Through 12/31/16

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	\$0.00	\$0.00	\$0.00	+++
		Grand Totals	\$0.00	\$0.00	\$0.00	+++