





















**Wastewater Utility
Financial Analysis
As Of, And For the Fiscal Year Ending June 30, 2017**

KPI Dashboard

| Indicator | Amount | Compared To Last Yr | Compared To Plan |
|---|-----------|--|---|
| Revenue | 3,093,131 |  |  |
| Earnings Before Interest | (554,068) |  |  |
| Earnings Before Interest and Depreciation | 660,239 |  |  |
| Net Income | (634,185) |  |  |
| Total Working Capital | 6,815,455 |  |  |
| Repair Reserve (1% of PPI) | 537,068 |  |  |
| Working Capital Appropriated For Projects | 1,651,463 |  |  |
| Undesignated Working Capital | 4,626,924 |  |  |
| Days Cash on Hand, Total Working Capital | 669 |  |  |
| Days Cash on Hand, Undesignated Working Capital | 454 |  |  |

The Wastewater Fund is stable and its performance in FY2017 exceeded plan. Compared to FY2016, however, financial performance declined, due decreased non-fee revenue and higher operating costs.

Total working capital exceeded the benchmark level of \$3,526,117 projected in the Wastewater Fiscal Plan as of June 30, 2017. This positive comparison was affected by capital projects with working capital appropriations not being completed as quickly as anticipated by the Plan. If the higher than anticipated level of appropriated but unspent working capital is factored in, the amount of working capital is ahead of plan by approximately \$1,638,000.

Although working capital has grown faster than planned, the Wastewater Fund is still not generating positive cash flow equal to depreciation. Cash flow after debt service is equal to just 25% of depreciation, signaling the need to use debt as the source of capital for future capital expenditures. The Wastewater Fiscal Plan anticipates this need and forecasts the utility taking on substantial additional Clean Water Loans from the State of Alaska to finance future capital expenditures. In turn, the additional debt service from these loans will continue to place pressure on user fees, auguring for fee increases above the rate of inflation for the foreseeable future.

City and Borough of Sitka
Wastewater 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 - 100.00%) | Variance To FY2017 Plan |
|--|-----------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------|--------------------------------|--------------------------------|----------------------------|
| Revenue: | | | | | | | | | |
| Wastewater Fees | 709,116 | 703,559 | 701,698 | 708,477 | 2,822,850 | 2,787,916 | 34,934 | 2,862,800 | (39,950) |
| Jobbing | 3,763 | 118,280 | 53,090 | 79,996 | 255,129 | 282,045 | (26,916) | 114,400 | 140,729 |
| Other Operating Revenue | 5,511 | 6,493 | 673 | 2,475 | 15,152 | 66,811 | (51,659) | 14,420 | 732 |
| Total Revenue: | 718,390 | 828,332 | 755,461 | 790,948 | 3,093,131 | 3,136,772 | (43,641) | 2,991,620 | 101,511 |
| Cost of Sales: | | | | | | | | | |
| Collections | 176,460 | 206,461 | 268,588 | 263,306 | 914,815 | 833,160 | (81,655) | 1,395,531 | 480,716 |
| Treatment | 130,407 | 136,600 | 140,657 | 132,304 | 539,968 | 597,539 | 57,571 | 308,844 | (231,124) |
| Jobbing | - | - | - | - | - | - | - | - | - |
| Depreciation | 306,441 | 299,027 | 302,734 | 306,105 | 1,214,307 | 1,225,602 | 11,295 | 1,214,307 | - |
| Total Cost of Sales: | 613,308 | 642,088 | 711,979 | 701,715 | 2,669,090 | 2,656,301 | (12,789) | 2,918,682 | 249,592 |
| Gross Margin: | 105,082 14.63% | 186,244 22.48% | 43,482 5.76% | 89,233 11.28% | 424,041 13.71% | 480,471 15.32% | (56,430) -1.61% | 72,938 2.44% | 351,103 11.27% |
| Selling and Administrative Expenses | 191,253 | 202,113 | 198,057 | 386,686 | 978,109 | 621,648 | (356,461) | 1,181,313 | 203,204 |
| Earnings Before Interest (EBI): | (86,171) -12.00% | (15,869) -1.92% | (154,575) -20.46% | (297,453) -37.61% | (554,068) -17.91% | (141,177) -4.50% | (412,891) -13.41% | (1,108,375) -37.05% | 554,307 19.14% |
| Non-operating Revenue and Expense: | | | | | | | | | |
| Non-operating revenue: | 2,369 | 59,786 | 28,013 | (96,291) | (6,123) | 136,049 | (142,172) | 113,200 | (119,323) |
| Grant Revenue | - | - | - | - | - | 637,256 | (637,256) | 40,000 | (40,000) |
| Interest Expense: | (21,335) | (21,335) | (21,335) | (9,989) | (73,994) | (112,984) | 38,990 | (73,994) | - |
| Total Non-operating Revenue & Expense: | (18,966) | 38,451 | 6,678 | (106,280) | (80,117) | 660,322 | (740,439) | 79,206 | (159,323) |
| Net Income: | (105,137) -14.64% | 22,582 2.73% | (147,897) -19.58% | (403,733) -51.04% | (634,185) -20.50% | 519,145 16.55% | (1,153,330) 2642.77% | (1,029,169) -34.40% | 394,984 13.90% |
| Earnings Before Interest and Depreciation (EBIDA): | 220,270 30.66% | 283,158 34.18% | 148,159 19.61% | 8,652 1.09% | 660,239 21.35% | 1,084,425 34.57% | (424,186) -13.23% | 105,932 3.54% | 554,307 17.80% |
| Debt Principal Coverage | | | | | | | | | |
| Simple Cash Flow (Net Income Plus Depreciation) | 201,304 | 321,609 | 154,837 | (97,628) | 580,122 | 1,744,747 | (1,164,625) | 185,138 | 394,984 |
| Debt Principal | 86,579 | 86,579 | 86,579 | 23,589 | 283,326 | 346,314 | 62,988 | 283,326 | - |
| Debt Principal Coverage Surplus/Deficit | 114,726 | 235,030 | 68,258 | (121,217) | 296,797 | 1,398,433 | (1,101,637) | (98,188) | 394,984 |
| Debt Principal Coverage Percentage | 233% | 371% | 179% | | 204.75% | 503.81% | -299.05% | 65.34% | 139.41% |
| Simple Asset Replacement Coverage | | | | | | | | | |
| Debt Principal Coverage Surplus/Deficit (From Above) | 114,726 | 235,030 | 68,258 | (121,217) | 296,797 | 1,398,433 | (1,101,637) | (98,188) | 394,984 |
| Depreciation | 306,441 | 299,027 | 302,734 | 306,105 | 1,214,307 | 1,225,602 | 11,295 | 1,214,307 | - |
| Cash Accumulated For/(Taken From) Asset Replacement | (191,716) | (63,997) | (234,476) | (427,322) | (917,511) | 172,831 | (1,090,342) | (1,312,495) | 394,984 |

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

| Working Capital | | | | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|-----------|-------------|-----------|---------|
| Cash Flow: | | | | | | | | | |
| Net Income Plus Depreciation Less Principal | 114,726 | 235,030 | 68,258 | (121,217) | 296,797 | 1,398,433 | (1,101,637) | (98,188) | 394,984 |
| CapEx, Accruals, and other Balance Sheet Changes | 16,641 | (229,100) | 55,694 | 1,161,969 | 1,005,204 | (606,194) | 1,611,398 | 1,005,204 | - |
| Increase in (Decrease in) Working Capital | 131,367 | 5,930 | 123,952 | 1,040,752 | 1,302,001 | 792,239 | 509,761 | 907,017 | 394,984 |
| Plus Beginning Total Working Capital | 5,513,454 | 5,644,821 | 5,650,751 | 5,774,703 | 5,513,454 | 4,721,215 | 792,239 | 5,513,454 | - |
| Equals Ending Total Working Capital: | 5,644,821 | 5,650,751 | 5,774,703 | 6,815,455 | 6,815,455 | 5,513,454 | 1,302,000 | 6,420,471 | 394,984 |
| Repair Reserve (1% of PPE): | 537,068 | 537,068 | 537,068 | 537,068 | 537,068 | | | | |
| Working Capital Designated for CapEx | 1,626,017 | 1,304,748 | 1,345,246 | 1,651,463 | 1,651,463 | | | | |
| Undesignated Working Capital | 3,481,735 | 3,808,934 | 3,892,389 | 4,626,924 | 4,626,924 | | | | |
| Total Working Capital: | 5,644,821 | 5,650,751 | 5,774,703 | 6,815,455 | 6,815,455 | | | | |
| Days On Hand Annual Cash Outlays in Total Working Capital: | 849.94 | 789.53 | 736.76 | 762.26 | 668.84 | | | | |
| Days On Hand Annual Cash Outlays in Total Working Capital Less Repair Reserve: | 795.82 | 739.31 | 690.91 | 722.07 | 633.57 | | | | |
| Days On Hand Annual Cash Outlays in Undesignated Working Capital | 524.24 | 532.19 | 496.61 | 517.49 | 454.06 | | | | |
| Working Capital Current Assets | 6,177,827 | 6,096,948 | 6,227,925 | 7,258,553 | 7,258,553 | | | | |
| Current Liabilities | (186,692) | (99,883) | (106,908) | (158,921) | (158,921) | | | | |
| CPLTD | (346,314) | (346,314) | (346,314) | (284,177) | (284,177) | | | | |
| Total Working Capital | 5,644,821 | 5,650,751 | 5,774,703 | 6,815,455 | 5,650,751 | | | | |

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

| | 2017 Appropriations | | State Grant A/R | | State Loan A/R | | Federal Loan A/R | | Construction In Progress 7/1/2016 | Expenses | Mixed Project Expenses From Fund 730 | Expenses Reclassified To CIP | CIP/Expense Reclass to Parent Fund | Construction In Progress 6/30/2017 | Total Assets | Accounts Payable | Retainage Payable | Total Liabilities | Working Capital | | | |
|---|---------------------|-------------------------------|-----------------|-----------|----------------|------------|------------------|--|-----------------------------------|--------------|--------------------------------------|------------------------------|------------------------------------|------------------------------------|--------------|------------------|-------------------|-------------------|-----------------|------------|------------|--------------|
| Unspent Capital Project Working Capital Appropriations | | Beginning 7/1 Working Capital | | | | | | | | | | | | | | | | | | | | |
| 90258 - Replace Lift Station Alarm System | \$ | 186,537.23 | | | | | | | \$ | 4,264.98 | | | | \$ | 190,802.21 | | | | \$ | 186,537.23 | | |
| 90259 - Cathodic Protection 14 Lift Station | \$ | 128,088.34 | | | | | | | \$ | 20,896.28 | | | | \$ | 148,984.62 | | | | | \$ | 128,088.34 | |
| 90447 - WWTP Control System | \$ | 85,402.53 | | | | | | | \$ | 14,597.47 | | | | \$ | 100,000.00 | | | | | \$ | 85,402.53 | |
| 90531 - Monastery/Kincaid Sewer Design Replacement | \$ | 30,000.00 | | | | | | | \$ | | | | | \$ | 30,000.00 | | | | | \$ | 30,000.00 | |
| 90565 - Jamestown Bay Lift Station Rebuild | \$ | 58,231.68 | | | | | | | \$ | 26,768.32 | | | | \$ | 85,000.00 | | | | | \$ | 58,231.68 | |
| 90602 - Sanitary Sewer Main Replacement | \$ | 145,642.62 | | | | | | | \$ | 3,064.98 | | | | \$ | 148,707.60 | | | | | \$ | 145,642.62 | |
| 90655 - Sanitary Fan 4 Replacement | \$ | 209,935.02 | | | | | | | \$ | 38,950.30 | | | | \$ | 248,885.32 | | | | | \$ | 209,935.02 | |
| 90713 - Crescent & Landfill Lift Station Replacement | \$ | (11,337.41) | | | | | | | \$ | 569,835.01 | | | | \$ | 1,052,989.98 | 1,250.00 | 32,483.31 | 33,733.31 | | \$ | (9,351.36) | |
| 90732 - Hollywood/New Archangel Water & Wastewater | \$ | (166.16) | | | | | | | \$ | | | | | \$ | | | | | | \$ | | |
| 90733 - HPR Sewer Improvements (DOT) | \$ | 7,486.11 | | | | | | | \$ | 92,513.89 | | (92,513.89) | | \$ | 7,486.11 | | | | | \$ | 7,486.11 | |
| 90744 - Jeff Davis Street Sewer Main Replacement | \$ | (25,116.69) | | | | | | | \$ | 216,481.06 | (221,702.42) | | | \$ | 213,134.16 | 6,000.00 | | 6,000.00 | | \$ | 160,286.73 | |
| 90750 - WWTP Exterior Rot | \$ | 28,123.08 | | | | | | | \$ | 21,870.92 | (801,872.71) | | | \$ | 50,000.00 | | | | | \$ | 28,123.08 | |
| 90766 - Baranof Water & Wastewater Improvements | \$ | | | | | | | | \$ | 3.66 | | | | \$ | | | | | | \$ | | |
| 90781 - Replace 12 x 14 Colling Door | \$ | 20,000.00 | | | | | | | \$ | | | | | \$ | 20,000.00 | | | | | \$ | 20,000.00 | |
| 90782 - Replace 2 Medium Size Lift Station Pumps | \$ | 40,000.00 | | | | | | | \$ | | | | | \$ | 40,000.00 | | | | | \$ | 40,000.00 | |
| 90783 - Replace Generators - Lift Stations | \$ | 20,000.00 | | | | | | | \$ | | | | | \$ | 20,000.00 | | | | | \$ | 20,000.00 | |
| 90784 - WWTP Garage Door & Blowers | \$ | 53,521.65 | | | | | | | \$ | | | | | \$ | 53,521.65 | | | | | \$ | 53,521.65 | |
| 90790 - DeGreff Street Utilities and Street Improvements | \$ | 25,000.00 | | | | | | | \$ | 907.85 | (6,578.54) | | | \$ | 90,000.00 | | | | | \$ | 83,421.45 | |
| 90796 - Brady Street Water/Wastewater HPR To Gavin | \$ | 5,000.00 | | | | | | | \$ | | | | | \$ | 5,000.00 | | | | | \$ | 5,000.00 | |
| 90800 - Hypochlorite Injection System | \$ | 24,000.00 | | | | | | | \$ | | | | | \$ | 24,000.00 | | | | | \$ | 24,000.00 | |
| 90803 - Marine Street Street Improvements - Erier to Osprey | \$ | 50,000.00 | | | | | | | \$ | 146,528.00 | | | | \$ | 196,528.00 | | | | | \$ | 146,528.00 | |
| 90805 - Replace 1995 CCTV Equipment | \$ | 13,472.00 | | | | | | | \$ | | | | | \$ | 13,472.00 | | | | | \$ | 13,472.00 | |
| 90808 - Replace WWTP Chlorine Generator | \$ | 160,000.00 | | | | | | | \$ | | | | | \$ | 160,000.00 | | | | | \$ | 160,000.00 | |
| 90809 - Replace WWTP Influent Grinder | \$ | 100,000.00 | | | | | | | \$ | | | | | \$ | 100,000.00 | | | | | \$ | 100,000.00 | |
| 90801 - Sitka FY17 Paving | \$ | | | | | | | | \$ | | | | | \$ | | | | | | \$ | | |
| 90813 - Upgrade RV Dump Site | \$ | | | | | | | | \$ | 75,000.00 | | | | \$ | 75,000.00 | | | | | \$ | 75,000.00 | |
| 90819 - South Lake / West Degreff Improvements | \$ | | | | | | | | \$ | 6,457.96 | | | | \$ | 6,457.96 | | | | | \$ | 6,457.96 | |
| 90816 - Channel Lift Station | \$ | 100,000.00 | | | | | | | \$ | 250,146.90 | (125,073.45) | | | \$ | 175,073.45 | 5,867.13 | | 5,867.13 | | \$ | 170,206.32 | |
| Unidentified Balancing Amount | \$ | (98,440.58) | | | | | | | \$ | 3,610.81 | | | | \$ | 100,000.00 | | | | | \$ | 100,000.00 | |
| | \$ | 1,371,375.19 | \$ | 61,710.34 | \$ | 605,929.43 | \$ | | \$ | 1,955,831.90 | \$ | (802,549.88) | \$ | (3,610.81) | \$ | 3,159,455.91 | \$ | 32,483.31 | \$ | 56,468.07 | \$ | 1,651,462.60 |



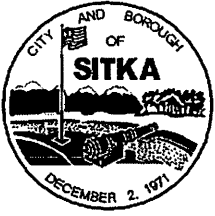
Income Statement

Through 06/30/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | Budget Less YTD Actual | % of Budget | Prior Year Total Actual |
|---|--|-----------------------|---------------------|-----------------------|------------------------|-------------|-------------------------|
| Fund Category Proprietary Funds | | | | | | | |
| Fund Type Enterprise Funds | | | | | | | |
| Fund 220 - Waste Water Treatment | | | | | | | |
| REVENUE | | | | | | | |
| Division 300 - Revenue | | | | | | | |
| Department 310 - State Revenue | | | | | | | |
| 3101 | | | | | | | |
| 3101.005 | Grant Revenue | 40,000.00 | .00 | .00 | 40,000.00 | 0 | .00 |
| 3101.017 | PERS Relief | 26,604.00 | 27,154.61 | 27,154.61 | (550.61) | 102 | 58,632.74 |
| 3101.020 | Loan Proceeds | 1,536,000.00 | .00 | .00 | 1,536,000.00 | 0 | .00 |
| | 3101 - Totals | \$1,602,604.00 | \$27,154.61 | \$27,154.61 | \$1,575,449.39 | 2% | \$58,632.74 |
| | Department 310 - State Revenue Totals | \$1,602,604.00 | \$27,154.61 | \$27,154.61 | \$1,575,449.39 | 2% | \$58,632.74 |
| Department 315 - Federal Revenue | | | | | | | |
| 3151 | | | | | | | |
| 3151.003 | Grant Revenue | .00 | .00 | .00 | .00 | +++ | 13,497.38 |
| | 3151 - Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | +++ | \$13,497.38 |
| | Department 315 - Federal Revenue Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | +++ | \$13,497.38 |
| Department 340 - Operating Revenue | | | | | | | |
| 3421 | | | | | | | |
| 3421.000 | Wastewater Fees | 2,862,800.00 | 236,576.90 | 2,822,849.81 | 39,950.19 | 99 | 2,787,916.76 |
| | 3421 - Totals | \$2,862,800.00 | \$236,576.90 | \$2,822,849.81 | \$39,950.19 | 99% | \$2,787,916.76 |
| 3491 | | | | | | | |
| 3491.000 | Jobbing-Labor | 98,400.00 | 75,174.65 | 248,144.96 | (149,744.96) | 252 | 276,912.86 |
| | 3491 - Totals | \$98,400.00 | \$75,174.65 | \$248,144.96 | (\$149,744.96) | 252% | \$276,912.86 |
| 3492 | | | | | | | |
| 3492.000 | Jobbing-Materials/Parts | 8,700.00 | .00 | 777.56 | 7,922.44 | 9 | 2,209.48 |
| | 3492 - Totals | \$8,700.00 | \$0.00 | \$777.56 | \$7,922.44 | 9% | \$2,209.48 |
| 3493 | | | | | | | |
| 3493.000 | Jobbing-Equipment | 7,300.00 | 430.00 | 6,205.50 | 1,094.50 | 85 | 2,922.75 |
| | 3493 - Totals | \$7,300.00 | \$430.00 | \$6,205.50 | \$1,094.50 | 85% | \$2,922.75 |
| | Department 340 - Operating Revenue Totals | \$2,977,200.00 | \$312,181.55 | \$3,077,977.83 | (\$100,777.83) | 103% | \$3,069,961.85 |
| Department 350 - Non-Operating Revenue | | | | | | | |
| 3501 | | | | | | | |
| 3501.001 | Connection Fees | 10,220.00 | .00 | 14,425.00 | (4,205.00) | 141 | 19,679.75 |
| | 3501 - Totals | \$10,220.00 | \$0.00 | \$14,425.00 | (\$4,205.00) | 141% | \$19,679.75 |
| | Department 350 - Non-Operating Revenue Totals | \$10,220.00 | \$0.00 | \$14,425.00 | (\$4,205.00) | 141% | \$19,679.75 |



Income Statement

Through 06/30/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | Budget Less YTD Actual | % of Budget | Prior Year Total Actual |
|---|--|-----------------------|-----------------------|-----------------------|------------------------|-------------|-------------------------|
| Fund Category Proprietary Funds | | | | | | | |
| Fund Type Enterprise Funds | | | | | | | |
| Fund 220 - Waste Water Treatment | | | | | | | |
| REVENUE | | | | | | | |
| Division 300 - Revenue | | | | | | | |
| Department 360 - Uses of Prop & Investment | | | | | | | |
| 3610 | | | | | | | |
| 3610.000 | Interest Income | 113,200.00 | 8,425.54 | 116,491.48 | (3,291.48) | 103 | 112,172.09 |
| | 3610 - Totals | \$113,200.00 | \$8,425.54 | \$116,491.48 | (\$3,291.48) | 103% | \$112,172.09 |
| 3612 | | | | | | | |
| 3612.000 | Change in FMV - Investmnt | .00 | (122,614.00) | (122,614.00) | 122,614.00 | +++ | 23,877.00 |
| | 3612 - Totals | \$0.00 | (\$122,614.00) | (\$122,614.00) | \$122,614.00 | +++ | \$23,877.00 |
| | Department 360 - Uses of Prop & Investment Totals | \$113,200.00 | (\$114,188.46) | (\$6,122.52) | \$119,322.52 | (5%) | \$136,049.09 |
| Department 380 - Miscellaneous | | | | | | | |
| 3807 | | | | | | | |
| 3807.000 | Miscellaneous | .00 | (200.15) | 142.69 | (142.69) | +++ | (544.65) |
| | 3807 - Totals | \$0.00 | (\$200.15) | \$142.69 | (\$142.69) | +++ | (\$544.65) |
| 3820 | | | | | | | |
| 3820.000 | Bad Debt Collected | 4,200.00 | .00 | 584.20 | 3,615.80 | 14 | 3,227.66 |
| | 3820 - Totals | \$4,200.00 | \$0.00 | \$584.20 | \$3,615.80 | 14% | \$3,227.66 |
| | Department 380 - Miscellaneous Totals | \$4,200.00 | (\$200.15) | \$726.89 | \$3,473.11 | 17% | \$2,683.01 |
| Department 390 - Cash Basis Receipts | | | | | | | |
| 3950 | | | | | | | |
| 3950.000 | Interfund Transfers In | .00 | 806,160.69 | 806,160.69 | (806,160.69) | +++ | 6,192,422.24 |
| 3950.540 | Transfer in from fund 540 | .00 | .00 | .00 | .00 | +++ | 8,076.00 |
| | 3950 - Totals | \$0.00 | \$806,160.69 | \$806,160.69 | (\$806,160.69) | +++ | \$6,200,498.24 |
| | Department 390 - Cash Basis Receipts Totals | \$0.00 | \$806,160.69 | \$806,160.69 | (\$806,160.69) | +++ | \$6,200,498.24 |
| | Division 300 - Revenue Totals | \$4,707,424.00 | \$1,031,108.24 | \$3,920,322.50 | \$787,101.50 | 83% | \$9,501,002.06 |
| | REVENUE TOTALS | \$4,707,424.00 | \$1,031,108.24 | \$3,920,322.50 | \$787,101.50 | 83% | \$9,501,002.06 |
| EXPENSE | | | | | | | |
| Division 600 - Operations | | | | | | | |
| Department 601 - Administration | | | | | | | |
| 5110 | | | | | | | |
| 5110.001 | Regular Salaries/Wages | 218,963.74 | 6,536.88 | 84,086.69 | 134,877.05 | 38 | 119,607.24 |
| 5110.002 | Holidays | .00 | 622.56 | 7,289.56 | (7,289.56) | +++ | 5,249.72 |
| 5110.003 | Sick Leave | .00 | .00 | 12,510.40 | (12,510.40) | +++ | 5,637.04 |
| 5110.004 | Overtime | 29,000.00 | .00 | .00 | 29,000.00 | 0 | .00 |
| 5110.010 | Temp Wages | 15,000.00 | .00 | .00 | 15,000.00 | 0 | .00 |
| | 5110 - Totals | \$262,963.74 | \$7,159.44 | \$103,886.65 | \$159,077.09 | 40% | \$130,494.00 |



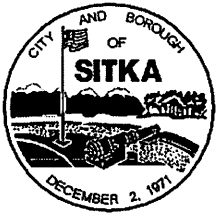
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Through 06/30/17

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|---|------------------------|----------------------|---------------------|---------------------|------------------------|-------------|-------------------------|
| Fund Category Proprietary Funds | | | | | | | |
| Fund Type Enterprise Funds | | | | | | | |
| Fund 220 - Waste Water Treatment | | | | | | | |
| EXPENSE | | | | | | | |
| Division 600 - Operations | | | | | | | |
| Department 601 - Administration | | | | | | | |
| 5120 | | | | | | | |
| 5120.001 | Annual Leave | 30,293.00 | (20,624.94) | 16,351.59 | 13,941.41 | 54 | 7,170.25 |
| 5120.002 | SBS | 17,731.27 | 481.62 | 8,699.14 | 9,032.13 | 49 | 8,721.78 |
| 5120.003 | Medicare | 4,194.20 | 113.90 | 2,057.73 | 2,136.47 | 49 | 2,071.89 |
| 5120.004 | PERS | 58,814.50 | 217,369.17 | 244,359.18 | (185,544.68) | 415 | 328,634.02 |
| 5120.005 | Health Insurance | 21,119.76 | 694.73 | 19,080.68 | 2,039.08 | 90 | 13,633.88 |
| 5120.006 | Life Insurance | 22.20 | .47 | 13.74 | 8.46 | 62 | 14.44 |
| 5120.007 | Workmen's Compensation | 11,601.53 | 352.03 | 5,897.08 | 5,704.45 | 51 | 5,508.94 |
| 5120 - Totals | | \$143,776.46 | \$198,386.98 | \$296,459.14 | (\$152,682.68) | 206% | \$365,755.20 |
| 5201 | | | | | | | |
| 5201.000 | Training and Travel | .00 | 670.00 | 770.00 | (770.00) | +++ | 1,190.36 |
| 5201 - Totals | | \$0.00 | \$670.00 | \$770.00 | (\$770.00) | +++ | \$1,190.36 |
| 5202 | | | | | | | |
| 5202.000 | Uniforms | .00 | .00 | 4.92 | (4.92) | +++ | .00 |
| 5202 - Totals | | \$0.00 | \$0.00 | \$4.92 | (\$4.92) | +++ | \$0.00 |
| 5203 | | | | | | | |
| 5203.005 | Heating Fuel | 45,000.00 | .00 | 19,703.94 | 25,296.06 | 44 | 12,614.70 |
| 5203 - Totals | | \$45,000.00 | \$0.00 | \$19,703.94 | \$25,296.06 | 44% | \$12,614.70 |
| 5204 | | | | | | | |
| 5204.000 | Telephone | 26,000.00 | 462.41 | 5,074.39 | 20,925.61 | 20 | 27,609.12 |
| 5204 - Totals | | \$26,000.00 | \$462.41 | \$5,074.39 | \$20,925.61 | 20% | \$27,609.12 |
| 5205 | | | | | | | |
| 5205.000 | Insurance | 27,115.00 | 1,438.95 | 18,210.51 | 8,904.49 | 67 | 17,109.99 |
| 5205 - Totals | | \$27,115.00 | \$1,438.95 | \$18,210.51 | \$8,904.49 | 67% | \$17,109.99 |
| 5206 | | | | | | | |
| 5206.000 | Supplies | 9,000.00 | 76.95 | 945.41 | 8,054.59 | 11 | 2,174.42 |
| 5206 - Totals | | \$9,000.00 | \$76.95 | \$945.41 | \$8,054.59 | 11% | \$2,174.42 |
| 5207 | | | | | | | |
| 5207.000 | Repairs & Maintenance | .00 | .00 | .00 | .00 | +++ | 11.26 |
| 5207 - Totals | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | +++ | \$11.26 |
| 5208 | | | | | | | |
| 5208.000 | Bldg Repair & Maint | 25,800.00 | 5,244.76 | 22,206.21 | 3,593.79 | 86 | 18,675.74 |
| 5208 - Totals | | \$25,800.00 | \$5,244.76 | \$22,206.21 | \$3,593.79 | 86% | \$18,675.74 |



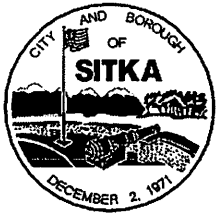
Income Statement

Through 06/30/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | Budget Less YTD Actual | % of Budget | Prior Year Total Actual |
|---|---------------------------|----------------------|--------------------|---------------------|------------------------|-------------|-------------------------|
| Fund Category Proprietary Funds | | | | | | | |
| Fund Type Enterprise Funds | | | | | | | |
| Fund 220 - Waste Water Treatment | | | | | | | |
| EXPENSE | | | | | | | |
| Division 600 - Operations | | | | | | | |
| Department 601 - Administration | | | | | | | |
| 5211 | | | | | | | |
| 5211.000 | Data Processing Fees | 65,770.00 | 5,480.83 | 65,769.96 | .04 | 100 | 69,180.00 |
| | 5211 - Totals | \$65,770.00 | \$5,480.83 | \$65,769.96 | \$0.04 | 100% | \$69,180.00 |
| 5212 | | | | | | | |
| 5212.000 | Contracted/Purchased Serv | 43,439.32 | 472.50 | 12,100.43 | 31,338.89 | 28 | 2,789.24 |
| | 5212 - Totals | \$43,439.32 | \$472.50 | \$12,100.43 | \$31,338.89 | 28% | \$2,789.24 |
| 5214 | | | | | | | |
| 5214.000 | Interdepartment Services | 404,201.00 | 33,595.93 | 376,538.50 | 27,662.50 | 93 | 386,298.21 |
| | 5214 - Totals | \$404,201.00 | \$33,595.93 | \$376,538.50 | \$27,662.50 | 93% | \$386,298.21 |
| 5221 | | | | | | | |
| 5221.000 | Transportation/Vehicles | .00 | 75.00 | 450.00 | (450.00) | +++ | 2,464.00 |
| | 5221 - Totals | \$0.00 | \$75.00 | \$450.00 | (\$450.00) | +++ | \$2,464.00 |
| 5222 | | | | | | | |
| 5222.000 | Postage | 5,400.00 | 571.15 | 6,220.59 | (820.59) | 115 | 5,560.37 |
| | 5222 - Totals | \$5,400.00 | \$571.15 | \$6,220.59 | (\$820.59) | 115% | \$5,560.37 |
| 5224 | | | | | | | |
| 5224.000 | Dues & Publications | 1,600.00 | 404.00 | 1,059.50 | 540.50 | 66 | 1,378.00 |
| | 5224 - Totals | \$1,600.00 | \$404.00 | \$1,059.50 | \$540.50 | 66% | \$1,378.00 |
| 5226 | | | | | | | |
| 5226.000 | Advertising | 2,000.00 | .00 | .00 | 2,000.00 | 0 | 111.70 |
| | 5226 - Totals | \$2,000.00 | \$0.00 | \$0.00 | \$2,000.00 | 0% | \$111.70 |
| 5227 | | | | | | | |
| 5227.002 | Rent-Equipment | 4,248.00 | .00 | .00 | 4,248.00 | 0 | .00 |
| | 5227 - Totals | \$4,248.00 | \$0.00 | \$0.00 | \$4,248.00 | 0% | \$0.00 |
| 5230 | | | | | | | |
| 5230.000 | Bad Debts | .00 | 60.50 | 236.50 | (236.50) | +++ | 711.02 |
| | 5230 - Totals | \$0.00 | \$60.50 | \$236.50 | (\$236.50) | +++ | \$711.02 |
| 5231 | | | | | | | |
| 5231.000 | Credit Card Expense | 43,000.00 | 4,610.32 | 45,440.92 | (2,440.92) | 106 | 37,379.43 |
| | 5231 - Totals | \$43,000.00 | \$4,610.32 | \$45,440.92 | (\$2,440.92) | 106% | \$37,379.43 |
| 5290 | | | | | | | |
| 5290.000 | Other Expenses | .00 | (11.96) | 3,031.64 | (3,031.64) | +++ | (59,692.41) |
| | 5290 - Totals | \$0.00 | (\$11.96) | \$3,031.64 | (\$3,031.64) | +++ | (\$59,692.41) |



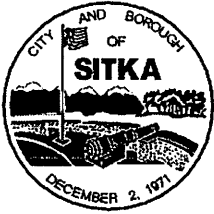
Income Statement

Through 06/30/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | Budget Less YTD Actual | % of Budget | Prior Year Total Actual |
|---|------------------------|----------------------|-------------------|-------------------|------------------------|-------------|-------------------------|
| Fund Category Proprietary Funds | | | | | | | |
| Fund Type Enterprise Funds | | | | | | | |
| Fund 220 - Waste Water Treatment | | | | | | | |
| EXPENSE | | | | | | | |
| Division 600 - Operations | | | | | | | |
| Department 601 - Administration Totals | | \$1,109,313.52 | \$258,697.76 | \$978,109.21 | \$131,204.31 | 88% | \$1,021,814.35 |
| Department 605 - Distribution | | | | | | | |
| 5206 | | | | | | | |
| 5206.000 | Supplies | .00 | .00 | .00 | .00 | +++ | 29.99 |
| 5206 - Totals | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | +++ | \$29.99 |
| Department 605 - Distribution Totals | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | +++ | \$29.99 |
| Department 607 - Collections | | | | | | | |
| 5110 | | | | | | | |
| 5110.001 | Regular Salaries/Wages | 553,224.69 | 25,536.06 | 241,813.35 | 311,411.34 | 44 | 247,332.36 |
| 5110.002 | Holidays | .00 | 2,060.74 | 19,593.05 | (19,593.05) | +++ | 24,136.88 |
| 5110.003 | Sick Leave | .00 | 7,782.21 | 28,581.43 | (28,581.43) | +++ | 43,248.78 |
| 5110.004 | Overtime | .00 | 3,048.80 | 29,318.47 | (29,318.47) | +++ | 29,762.11 |
| 5110 - Totals | | \$553,224.69 | \$38,427.81 | \$319,306.30 | \$233,918.39 | 58% | \$344,480.13 |
| 5120 | | | | | | | |
| 5120.001 | Annual Leave | .00 | 5,535.87 | 38,773.95 | (38,773.95) | +++ | 57,391.02 |
| 5120.002 | SBS | 33,913.05 | 2,705.72 | 22,084.92 | 11,828.13 | 65 | 24,723.46 |
| 5120.003 | Medicare | 8,021.77 | 640.01 | 5,224.07 | 2,797.70 | 65 | 5,850.64 |
| 5120.004 | PERS | 135,021.23 | 25,867.47 | 93,280.87 | 41,740.36 | 69 | 110,939.93 |
| 5120.005 | Health Insurance | 156,396.96 | 8,624.89 | 92,633.52 | 63,763.44 | 59 | 85,027.42 |
| 5120.006 | Life Insurance | 101.04 | 4.54 | 57.51 | 43.53 | 57 | 62.78 |
| 5120.007 | Workmen's Compensation | 24,784.52 | 1,890.44 | 15,688.62 | 9,095.90 | 63 | 15,596.68 |
| 5120 - Totals | | \$358,238.57 | \$45,268.94 | \$267,743.46 | \$90,495.11 | 75% | \$299,591.93 |
| 5201 | | | | | | | |
| 5201.000 | Training and Travel | 12,000.00 | 2,985.01 | 9,518.34 | 2,481.66 | 79 | 9,430.32 |
| 5201 - Totals | | \$12,000.00 | \$2,985.01 | \$9,518.34 | \$2,481.66 | 79% | \$9,430.32 |
| 5202 | | | | | | | |
| 5202.000 | Uniforms | 1,000.00 | .00 | 418.24 | 581.76 | 42 | 538.07 |
| 5202 - Totals | | \$1,000.00 | \$0.00 | \$418.24 | \$581.76 | 42% | \$538.07 |
| 5203 | | | | | | | |
| 5203.001 | Electric | 100,000.00 | 11,240.80 | 152,139.38 | (52,139.38) | 152 | 85,246.19 |
| 5203 - Totals | | \$100,000.00 | \$11,240.80 | \$152,139.38 | (\$52,139.38) | 152% | \$85,246.19 |
| 5204 | | | | | | | |
| 5204.000 | Telephone | 2,300.00 | 85.78 | 868.76 | 1,431.24 | 38 | 1,106.37 |



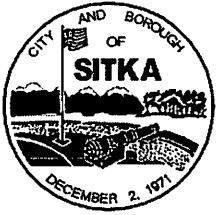
Income Statement

Through 06/30/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | Budget Less YTD Actual | % of Budget | Prior Year Total Actual |
|--|---------------------------|-----------------------|---------------------|---------------------|------------------------|-------------|-------------------------|
| Fund Category Proprietary Funds | | | | | | | |
| Fund Type Enterprise Funds | | | | | | | |
| Fund 220 - Waste Water Treatment | | | | | | | |
| EXPENSE | | | | | | | |
| Division 600 - Operations | | | | | | | |
| Department 607 - Collections | | | | | | | |
| 5204.001 | Cell Phone Stipend | 2,500.00 | 175.00 | 2,075.00 | 425.00 | 83 | 2,325.00 |
| 5204 - Totals | | \$4,800.00 | \$260.78 | \$2,943.76 | \$1,856.24 | 61% | \$3,431.37 |
| 5206 | | | | | | | |
| 5206.000 | Supplies | 58,214.60 | 3,204.09 | 31,692.43 | 26,522.17 | 54 | 9,440.43 |
| 5206 - Totals | | \$58,214.60 | \$3,204.09 | \$31,692.43 | \$26,522.17 | 54% | \$9,440.43 |
| 5207 | | | | | | | |
| 5207.000 | Repairs & Maintenance | 33,614.49 | 7,648.53 | 21,111.24 | 12,503.25 | 63 | 2,448.66 |
| 5207 - Totals | | \$33,614.49 | \$7,648.53 | \$21,111.24 | \$12,503.25 | 63% | \$2,448.66 |
| 5212 | | | | | | | |
| 5212.000 | Contracted/Purchased Serv | 9,965.56 | .00 | .00 | 9,965.56 | 0 | 67,147.16 |
| 5212 - Totals | | \$9,965.56 | \$0.00 | \$0.00 | \$9,965.56 | 0% | \$67,147.16 |
| 5221 | | | | | | | |
| 5221.000 | Transportation/Vehicles | 63,400.00 | 4,524.82 | 98,162.37 | (34,762.37) | 155 | 54,658.02 |
| 5221 - Totals | | \$63,400.00 | \$4,524.82 | \$98,162.37 | (\$34,762.37) | 155% | \$54,658.02 |
| 5223 | | | | | | | |
| 5223.000 | Tools & Small Equipment | 12,350.00 | 7,417.32 | 9,354.27 | 2,995.73 | 76 | 8,015.54 |
| 5223 - Totals | | \$12,350.00 | \$7,417.32 | \$9,354.27 | \$2,995.73 | 76% | \$8,015.54 |
| 5224 | | | | | | | |
| 5224.000 | Dues & Publications | .00 | .00 | 175.25 | (175.25) | +++ | .00 |
| 5224 - Totals | | \$0.00 | \$0.00 | \$175.25 | (\$175.25) | +++ | \$0.00 |
| 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 | 40.00 | 524.58 | 475.42 | 52 | 38.49 |
| 5290.100 | Unanticipated Repairs | 200,000.00 | .00 | 1,715.50 | 198,284.50 | 1 | .00 |
| 5290 - Totals | | \$201,000.00 | \$40.00 | \$2,240.08 | \$198,759.92 | 1% | \$38.49 |
| Department 607 - Collections Totals | | \$1,408,807.91 | \$121,018.10 | \$914,805.12 | \$494,002.79 | 65% | \$884,466.31 |
| Department 610 - Treatment | | | | | | | |
| 5110 | | | | | | | |
| 5110.001 | Regular Salaries/Wages | 9,282.00 | 21,007.22 | 211,347.18 | (202,065.18) | 2,277 | 225,219.32 |
| 5110.003 | Sick Leave | .00 | .00 | 181.88 | (181.88) | +++ | .00 |



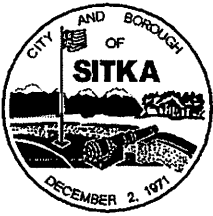
Income Statement

Through 06/30/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | Budget Less YTD Actual | % of Budget | Prior Year Total Actual |
|---|---------------------------|----------------------|---------------------|---------------------|------------------------|---------------|-------------------------|
| Fund Category Proprietary Funds | | | | | | | |
| Fund Type Enterprise Funds | | | | | | | |
| Fund 220 - Waste Water Treatment | | | | | | | |
| EXPENSE | | | | | | | |
| Division 600 - Operations | | | | | | | |
| Department 610 - Treatment | | | | | | | |
| 5110.004 | Overtime | .00 | 125.11 | 3,808.51 | (3,808.51) | +++ | 6,106.08 |
| 5110 - Totals | | \$9,282.00 | \$21,132.33 | \$215,337.57 | (\$206,055.57) | 2,320% | \$231,325.40 |
| 5120 | | | | | | | |
| 5120.002 | SBS | 569.10 | 1,295.41 | 13,194.37 | (12,625.27) | 2,318 | 14,237.90 |
| 5120.003 | Medicare | 134.61 | 306.43 | 3,120.89 | (2,986.28) | 2,318 | 3,371.18 |
| 5120.004 | PERS | 10,191.45 | 14,358.46 | 57,108.44 | (46,916.99) | 560 | 64,428.31 |
| 5120.005 | Health Insurance | .00 | 5,128.66 | 57,425.69 | (57,425.69) | +++ | 54,685.71 |
| 5120.006 | Life Insurance | .00 | 2.90 | 35.22 | (35.22) | +++ | 41.07 |
| 5120.007 | Workmen's Compensation | 415.92 | 946.70 | 9,639.27 | (9,223.35) | 2,318 | 8,987.31 |
| 5120 - Totals | | \$11,311.08 | \$22,038.56 | \$140,523.88 | (\$129,212.80) | 1,242% | \$145,751.48 |
| 5201 | | | | | | | |
| 5201.000 | Training and Travel | 4,000.00 | 310.00 | 2,469.80 | 1,530.20 | 62 | 3,204.62 |
| 5201 - Totals | | \$4,000.00 | \$310.00 | \$2,469.80 | \$1,530.20 | 62% | \$3,204.62 |
| 5202 | | | | | | | |
| 5202.000 | Uniforms | 600.00 | .00 | 95.00 | 505.00 | 16 | 399.20 |
| 5202 - Totals | | \$600.00 | \$0.00 | \$95.00 | \$505.00 | 16% | \$399.20 |
| 5203 | | | | | | | |
| 5203.001 | Electric | 55,000.00 | 8,139.70 | 53,529.69 | 1,470.31 | 97 | 49,755.16 |
| 5203 - Totals | | \$55,000.00 | \$8,139.70 | \$53,529.69 | \$1,470.31 | 97% | \$49,755.16 |
| 5206 | | | | | | | |
| 5206.000 | Supplies | 46,643.56 | (1,731.43) | 60,725.87 | (14,082.31) | 130 | 48,543.31 |
| 5206 - Totals | | \$46,643.56 | (\$1,731.43) | \$60,725.87 | (\$14,082.31) | 130% | \$48,543.31 |
| 5207 | | | | | | | |
| 5207.000 | Repairs & Maintenance | 20,000.00 | 1,121.88 | 8,618.33 | 11,381.67 | 43 | 8,566.29 |
| 5207 - Totals | | \$20,000.00 | \$1,121.88 | \$8,618.33 | \$11,381.67 | 43% | \$8,566.29 |
| 5208 | | | | | | | |
| 5208.000 | Bldg Repair & Maint | .00 | .00 | 321.16 | (321.16) | +++ | .00 |
| 5208 - Totals | | \$0.00 | \$0.00 | \$321.16 | (\$321.16) | +++ | \$0.00 |
| 5212 | | | | | | | |
| 5212.000 | Contracted/Purchased Serv | 50,000.00 | 147.02 | 17,110.01 | 32,889.99 | 34 | 44,273.04 |
| 5212 - Totals | | \$50,000.00 | \$147.02 | \$17,110.01 | \$32,889.99 | 34% | \$44,273.04 |



Income Statement

Through 06/30/17

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|---|--|-----------------------|---------------------|-----------------------|-------------------------|-------------|-------------------------|
| Fund Category Proprietary Funds | | | | | | | |
| Fund Type Enterprise Funds | | | | | | | |
| Fund 220 - Waste Water Treatment | | | | | | | |
| EXPENSE | | | | | | | |
| Division 600 - Operations | | | | | | | |
| Department 610 - Treatment | | | | | | | |
| 5221 | | | | | | | |
| 5221.000 | Transportation/Vehicles | 102,600.00 | 3,633.54 | 35,887.57 | 66,712.43 | 35 | 63,451.14 |
| | 5221 - Totals | \$102,600.00 | \$3,633.54 | \$35,887.57 | \$66,712.43 | 35% | \$63,451.14 |
| 5222 | | | | | | | |
| 5222.000 | Postage | .00 | .00 | 7.36 | (7.36) | +++ | 14.50 |
| | 5222 - Totals | \$0.00 | \$0.00 | \$7.36 | (\$7.36) | +++ | \$14.50 |
| 5223 | | | | | | | |
| 5223.000 | Tools & Small Equipment | 7,400.00 | .00 | 5,091.27 | 2,308.73 | 69 | 2,024.98 |
| | 5223 - Totals | \$7,400.00 | \$0.00 | \$5,091.27 | \$2,308.73 | 69% | \$2,024.98 |
| 5224 | | | | | | | |
| 5224.000 | Dues & Publications | .00 | .00 | 50.00 | (50.00) | +++ | 100.00 |
| | 5224 - Totals | \$0.00 | \$0.00 | \$50.00 | (\$50.00) | +++ | \$100.00 |
| 5227 | | | | | | | |
| 5227.002 | Rent-Equipment | 1,000.00 | .00 | 151.90 | 848.10 | 15 | .00 |
| | 5227 - Totals | \$1,000.00 | \$0.00 | \$151.90 | \$848.10 | 15% | \$0.00 |
| 5290 | | | | | | | |
| 5290.000 | Other Expenses | 1,000.00 | .00 | 48.66 | 951.34 | 5 | 129.47 |
| | 5290 - Totals | \$1,000.00 | \$0.00 | \$48.66 | \$951.34 | 5% | \$129.47 |
| | Department 610 - Treatment Totals | \$308,836.64 | \$54,791.60 | \$539,968.07 | (\$231,131.43) | 175% | \$597,538.59 |
| Department 680 - Transfer to Other Funds | | | | | | | |
| 7200 | | | | | | | |
| 7200.000 | Interfund Transfers Out | .00 | .00 | .00 | .00 | +++ | 709,000.00 |
| | 7200 - Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | +++ | \$709,000.00 |
| | Department 680 - Transfer to Other Funds Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | +++ | \$709,000.00 |
| | Division 600 - Operations Totals | \$2,826,958.07 | \$434,507.46 | \$2,432,882.40 | \$394,075.67 | 86% | \$3,212,849.24 |
| Division 640 - Depreciation/Amortization | | | | | | | |
| 6202 | | | | | | | |
| 6202.000 | Depreciation-Plants | .00 | 105,875.58 | 1,078,028.41 | (1,078,028.41) | +++ | 1,075,357.48 |
| | 6202 - Totals | \$0.00 | \$105,875.58 | \$1,078,028.41 | (\$1,078,028.41) | +++ | \$1,075,357.48 |



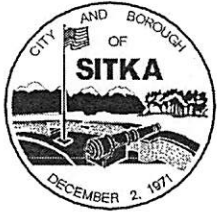
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Through 06/30/17

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|---|-------------------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------|-------------------------|
| Fund Category Proprietary Funds | | | | | | | |
| Fund Type Enterprise Funds | | | | | | | |
| Fund 220 - Waste Water Treatment | | | | | | | |
| EXPENSE | | | | | | | |
| Division 640 - Depreciation/Amortization | | | | | | | |
| 6205 | | | | | | | |
| 6205.000 | Depreciation-Buildings | .00 | 2,947.92 | 33,599.20 | (33,599.20) | +++ | 33,437.42 |
| 6205 - Totals | | \$0.00 | \$2,947.92 | \$33,599.20 | (\$33,599.20) | +++ | \$33,437.42 |
| 6206 | | | | | | | |
| 6206.000 | Depreciation-Machinery | .00 | (4,540.96) | 102,679.56 | (102,679.56) | +++ | 116,968.61 |
| 6206 - Totals | | \$0.00 | (\$4,540.96) | \$102,679.56 | (\$102,679.56) | +++ | \$116,968.61 |
| Division 640 - Depreciation/Amortization Totals | | \$0.00 | \$104,282.54 | \$1,214,307.17 | (\$1,214,307.17) | +++ | \$1,225,763.51 |
| Division 650 - Debt Payments | | | | | | | |
| 5295 | | | | | | | |
| 5295.000 | Interest Expense | 67,695.00 | 9,944.56 | 73,993.75 | (6,298.75) | 109 | 112,983.86 |
| 5295 - Totals | | \$67,695.00 | \$9,944.56 | \$73,993.75 | (\$6,298.75) | 109% | \$112,983.86 |
| 7301 | | | | | | | |
| 7301.000 | Note Principal Payments | 297,723.00 | (283,325.83) | .00 | 297,723.00 | 0 | .00 |
| 7301 - Totals | | \$297,723.00 | (\$283,325.83) | \$0.00 | \$297,723.00 | 0% | \$0.00 |
| Division 650 - Debt Payments Totals | | \$365,418.00 | (\$273,381.27) | \$73,993.75 | \$291,424.25 | 20% | \$112,983.86 |
| Division 670 - Fixed Assets | | | | | | | |
| 7106 | | | | | | | |
| 7106.000 | Fixed Assets-Machinery | 6,500.00 | (5,755.21) | .00 | 6,500.00 | 0 | .00 |
| 7106 - Totals | | \$6,500.00 | (\$5,755.21) | \$0.00 | \$6,500.00 | 0% | \$0.00 |
| Division 670 - Fixed Assets Totals | | \$6,500.00 | (\$5,755.21) | \$0.00 | \$6,500.00 | 0% | \$0.00 |
| Division 680 - Transfers Between Funds | | | | | | | |
| 7200 | | | | | | | |
| 7200.000 | Interfund Transfers Out | 125,000.00 | .00 | 125,000.00 | .00 | 100 | .00 |
| 7200 - Totals | | \$125,000.00 | \$0.00 | \$125,000.00 | \$0.00 | 100% | \$0.00 |
| Division 680 - Transfers Between Funds Totals | | \$125,000.00 | \$0.00 | \$125,000.00 | \$0.00 | 100% | \$0.00 |
| EXPENSE TOTALS | | \$3,323,876.07 | \$259,653.52 | \$3,846,183.32 | (\$522,307.25) | 116% | \$4,551,596.61 |
| Fund 220 - Waste Water Treatment Totals | | | | | | | |
| REVENUE TOTALS | | 4,707,424.00 | 1,031,108.24 | 3,920,322.50 | 787,101.50 | 83% | 9,501,002.06 |
| EXPENSE TOTALS | | 3,323,876.07 | 259,653.52 | 3,846,183.32 | (522,307.25) | 116% | 4,551,596.61 |
| Fund 220 - Waste Water Treatment Net Gain (Loss) | | \$1,383,547.93 | \$771,454.72 | \$74,139.18 | (\$1,309,408.75) | 5% | \$4,949,405.45 |



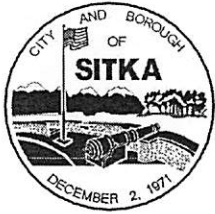
Income Statement

Through 06/30/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | Budget Less YTD Actual | % of Budget | Prior Year Total Actual |
|---------------|--|-------------------------|----------------------|----------------------|---------------------------|----------------|----------------------------|
| Fund Category | Proprietary Funds | | | | | | |
| | Fund Type Enterprise Funds Totals | | | | | | |
| | REVENUE TOTALS | 4,707,424.00 | 1,031,108.24 | 3,920,322.50 | 787,101.50 | 83% | 9,501,002.06 |
| | EXPENSE TOTALS | 3,323,876.07 | 259,653.52 | 3,846,183.32 | (522,307.25) | 116% | 4,551,596.61 |
| | Fund Type Enterprise Funds Net Gain (Loss) | \$1,383,547.93 | \$771,454.72 | \$74,139.18 | (\$1,309,408.75) | 5% | \$4,949,405.45 |
| | Fund Category Proprietary Funds Totals | | | | | | |
| | REVENUE TOTALS | 13,053,124.00 | 678,161.25 | 4,164,129.91 | 8,888,994.09 | 32% | 11,174,992.19 |
| | EXPENSE TOTALS | 11,192,664.59 | (24,539.63) | 4,652,344.01 | 6,540,320.58 | 42% | 10,565,921.85 |
| | Fund Category Proprietary Funds Net Gain (Loss) | \$1,860,459.41 | \$702,700.88 | (\$488,214.10) | (\$2,348,673.51) | (26%) | \$609,070.34 |
| | Grand Totals | | | | | | |
| | REVENUE TOTALS | 13,053,124.00 | 678,161.25 | 4,164,129.91 | 8,888,994.09 | 32% | 11,174,992.19 |
| | EXPENSE TOTALS | 11,192,664.59 | (24,539.63) | 4,652,344.01 | 6,540,320.58 | 42% | 10,565,921.85 |
| | Grand Total Net Gain (Loss) | \$1,860,459.41 | \$702,700.88 | (\$488,214.10) | (\$2,348,673.51) | (26%) | \$609,070.34 |



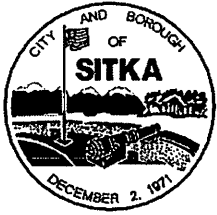
Income Statement

Through 06/30/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | Budget Less YTD Actual | % of Budget | Prior Year 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 | 59,713.94 | 118,807.41 | (118,807.41) | +++ | 371,188.71 |
| 3101.020 | Loan Proceeds | 7,220,700.00 | (402,464.30) | .00 | 7,220,700.00 | 0 | .00 |
| 3101 - Totals | | \$7,220,700.00 | (\$342,750.36) | \$118,807.41 | \$7,101,892.59 | 2% | \$371,188.71 |
| Department 310 - State Revenue Totals | | \$7,220,700.00 | (\$342,750.36) | \$118,807.41 | \$7,101,892.59 | 2% | \$371,188.71 |
| Department 315 - Federal Revenue | | | | | | | |
| 3151 | | | | | | | |
| 3151.003 | Grant Revenue | .00 | .00 | .00 | .00 | +++ | 71,801.42 |
| 3151.020 | Loan proceeds | .00 | (10,196.63) | .00 | .00 | +++ | .00 |
| 3151 - Totals | | \$0.00 | (\$10,196.63) | \$0.00 | \$0.00 | +++ | \$71,801.42 |
| Department 315 - Federal Revenue Totals | | \$0.00 | (\$10,196.63) | \$0.00 | \$0.00 | +++ | \$71,801.42 |
| Department 380 - Miscellaneous | | | | | | | |
| 3807 | | | | | | | |
| 3807.000 | Miscellaneous | 1,000,000.00 | .00 | .00 | 1,000,000.00 | 0 | .00 |
| 3807 - Totals | | \$1,000,000.00 | \$0.00 | \$0.00 | \$1,000,000.00 | 0% | \$0.00 |
| Department 380 - Miscellaneous Totals | | \$1,000,000.00 | \$0.00 | \$0.00 | \$1,000,000.00 | 0% | \$0.00 |
| Department 390 - Cash Basis Receipts | | | | | | | |
| 3950 | | | | | | | |
| 3950.100 | Transfer In General Fund | .00 | .00 | .00 | .00 | +++ | 437,000.00 |
| 3950.210 | Transfer In Water | .00 | .00 | .00 | .00 | +++ | 85,000.00 |
| 3950.220 | Transfer In Waste Water | 125,000.00 | .00 | 125,000.00 | .00 | 100 | 709,000.00 |
| 3950 - Totals | | \$125,000.00 | \$0.00 | \$125,000.00 | \$0.00 | 100% | \$1,231,000.00 |
| Department 390 - Cash Basis Receipts Totals | | \$125,000.00 | \$0.00 | \$125,000.00 | \$0.00 | 100% | \$1,231,000.00 |
| Division 300 - Revenue Totals | | \$8,345,700.00 | (\$352,946.99) | \$243,807.41 | \$8,101,892.59 | 3% | \$1,673,990.13 |
| REVENUE TOTALS | | \$8,345,700.00 | (\$352,946.99) | \$243,807.41 | \$8,101,892.59 | 3% | \$1,673,990.13 |
| EXPENSE | | | | | | | |
| Division 600 - Operations | | | | | | | |
| Department 630 - Operations | | | | | | | |
| 5206 | | | | | | | |
| 5206.000 | Supplies | .00 | 284.06 | 35,570.50 | (35,570.50) | +++ | 1,437.54 |
| 5206 - Totals | | \$0.00 | \$284.06 | \$35,570.50 | (\$35,570.50) | +++ | \$1,437.54 |



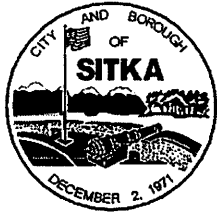
Income Statement

Through 06/30/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | Budget Less YTD Actual | % of Budget | Prior Year Total Actual |
|--|---|-----------------------|-------------------------|-------------------------|-------------------------|---------------|-------------------------|
| Fund Category Proprietary Funds | | | | | | | |
| Fund Type Capital Projects Funds | | | | | | | |
| Fund 730 - Capital Project-Waste Wtr | | | | | | | |
| EXPENSE | | | | | | | |
| Division 600 - Operations | | | | | | | |
| Department 630 - Operations | | | | | | | |
| 5212 | | | | | | | |
| 5212.000 | Contracted/Purchased Serv | 7,868,788.52 | 337,841.64 | 1,311,796.30 | 6,556,992.22 | 17 | 1,769,727.30 |
| | 5212 - Totals | \$7,868,788.52 | \$337,841.64 | \$1,311,796.30 | \$6,556,992.22 | 17% | \$1,769,727.30 |
| 5214 | | | | | | | |
| 5214.000 | Interdepartment Services | .00 | 28,601.61 | 109,714.35 | (109,714.35) | +++ | 123,204.93 |
| | 5214 - Totals | \$0.00 | \$28,601.61 | \$109,714.35 | (\$109,714.35) | +++ | \$123,204.93 |
| | Department 630 - Operations Totals | \$7,868,788.52 | \$366,727.31 | \$1,457,081.15 | \$6,411,707.37 | 19% | \$1,894,369.77 |
| Department 670 - Fixed Assets | | | | | | | |
| 7150 | | | | | | | |
| 7150.000 | Capitalized Cont/Services | .00 | (1,457,081.15) | (1,457,081.15) | 1,457,081.15 | +++ | (1,894,369.77) |
| | 7150 - Totals | \$0.00 | (\$1,457,081.15) | (\$1,457,081.15) | \$1,457,081.15 | +++ | (\$1,894,369.77) |
| | Department 670 - Fixed Assets Totals | \$0.00 | (\$1,457,081.15) | (\$1,457,081.15) | \$1,457,081.15 | +++ | (\$1,894,369.77) |
| Department 680 - Transfer to Other Funds | | | | | | | |
| 7200 | | | | | | | |
| 7200.000 | Interfund Transfers Out | .00 | 806,160.69 | 806,160.69 | (806,160.69) | +++ | 6,014,325.24 |
| | 7200 - Totals | \$0.00 | \$806,160.69 | \$806,160.69 | (\$806,160.69) | +++ | \$6,014,325.24 |
| | Department 680 - Transfer to Other Funds Totals | \$0.00 | \$806,160.69 | \$806,160.69 | (\$806,160.69) | +++ | \$6,014,325.24 |
| | Division 600 - Operations Totals | \$7,868,788.52 | (\$284,193.15) | \$806,160.69 | \$7,062,627.83 | 10% | \$6,014,325.24 |
| | EXPENSE TOTALS | \$7,868,788.52 | (\$284,193.15) | \$806,160.69 | \$7,062,627.83 | 10% | \$6,014,325.24 |
| Fund 730 - Capital Project-Waste Wtr Totals | | | | | | | |
| | REVENUE TOTALS | 8,345,700.00 | (352,946.99) | 243,807.41 | 8,101,892.59 | 3% | 1,673,990.13 |
| | EXPENSE TOTALS | 7,868,788.52 | (284,193.15) | 806,160.69 | 7,062,627.83 | 10% | 6,014,325.24 |
| | Fund 730 - Capital Project-Waste Wtr Net Gain (Loss) | \$476,911.48 | (\$68,753.84) | (\$562,353.28) | (\$1,039,264.76) | (118%) | (\$4,340,335.11) |
| Fund Type Capital Projects Funds Totals | | | | | | | |
| | REVENUE TOTALS | 8,345,700.00 | (352,946.99) | 243,807.41 | 8,101,892.59 | 3% | 1,673,990.13 |
| | EXPENSE TOTALS | 7,868,788.52 | (284,193.15) | 806,160.69 | 7,062,627.83 | 10% | 6,014,325.24 |
| | Fund Type Capital Projects Funds Net Gain (Loss) | \$476,911.48 | (\$68,753.84) | (\$562,353.28) | (\$1,039,264.76) | (118%) | (\$4,340,335.11) |



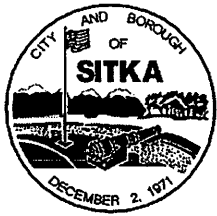
Balance Sheet

Through 06/30/17

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 | 5,265.00 | 127,879.00 | (122,614.00) | (95.88) |
| 1027 - Totals | | \$5,265.00 | \$127,879.00 | (\$122,614.00) | (95.88%) |
| 1030 | | | | | |
| 1030.100 | Investment-Central Trea. | 5,466,467.84 | 3,915,927.45 | 1,550,540.39 | 39.60 |
| 1030 - Totals | | \$5,466,467.84 | \$3,915,927.45 | \$1,550,540.39 | 39.60% |
| 1050 | | | | | |
| 1050.000 | Accts Rec.-Misc Billing | 8,115.01 | 5,865.48 | 2,249.53 | 38.35 |
| 1050.010 | Accts Rec.-Utility Billing | 169,943.29 | 171,995.54 | (2,052.25) | (1.19) |
| 1050.050 | Accts Rec.-Collections | 19,071.66 | 19,655.86 | (584.20) | (2.97) |
| 1050.070 | Accts Rec.- Federal | .00 | 13,497.38 | (13,497.38) | (100.00) |
| 1050.900 | Allowance - Doubtful Acct | (19,071.66) | (19,655.86) | 584.20 | 2.97 |
| 1050 - Totals | | \$178,058.30 | \$191,358.40 | (\$13,300.10) | (6.95%) |
| 1070 | | | | | |
| 1070.010 | Notes Receivable | 51,477.05 | 61,033.60 | (9,556.55) | (15.66) |
| 1070.020 | Assessments Receivable | 67,736.19 | 76,034.67 | (8,298.48) | (10.91) |
| 1070 - Totals | | \$119,213.24 | \$137,068.27 | (\$17,855.03) | (13.03%) |
| 1100 | | | | | |
| 1100.010 | Inventory - Materials | 68,416.47 | 59,405.89 | 9,010.58 | 15.17 |
| 1100 - Totals | | \$68,416.47 | \$59,405.89 | \$9,010.58 | 15.17% |
| 1500 | | | | | |
| 1500.220 | Easements - Sewer Fund | 20,000.00 | .00 | 20,000.00 | +++ |
| 1500 - Totals | | \$20,000.00 | \$0.00 | \$20,000.00 | +++ |
| 1520 | | | | | |
| 1520.200 | Waste Water Plant | 52,098,157.78 | 51,442,135.90 | 656,021.88 | 1.28 |
| 1520 - Totals | | \$52,098,157.78 | \$51,442,135.90 | \$656,021.88 | 1.28% |
| 1540 | | | | | |
| 1540.000 | Buildings | 729,755.67 | 729,755.67 | .00 | .00 |
| 1540 - Totals | | \$729,755.67 | \$729,755.67 | \$0.00 | 0.00% |
| 1550 | | | | | |
| 1550.000 | Machinery & Equipment | 1,690,197.41 | 1,537,914.20 | 152,283.21 | 9.90 |
| 1550 - Totals | | \$1,690,197.41 | \$1,537,914.20 | \$152,283.21 | 9.90% |
| 1590 | | | | | |
| 1590.000 | Construction in Progress | (.03) | (.03) | .00 | .00 |
| 1590 - Totals | | (\$0.03) | (\$0.03) | \$0.00 | 0.00% |



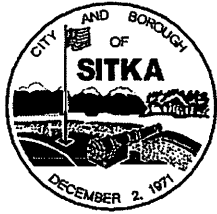
Balance Sheet

Through 06/30/17

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 | | | | | |
| 1620 | | | | | |
| 1620.000 | Accumulated Depr Ut Plant | (37,159,494.27) | (36,081,465.86) | (1,078,028.41) | (2.99) |
| 1620 - Totals | | (\$37,159,494.27) | (\$36,081,465.86) | (\$1,078,028.41) | (2.99%) |
| 1640 | | | | | |
| 1640.000 | Accumulated Depr Building | (305,892.13) | (272,292.93) | (33,599.20) | (12.34) |
| 1640 - Totals | | (\$305,892.13) | (\$272,292.93) | (\$33,599.20) | (12.34%) |
| 1650 | | | | | |
| 1650.000 | Accumulated Depr Equipmnt | (1,320,767.99) | (1,218,088.43) | (102,679.56) | (8.43) |
| 1650 - Totals | | (\$1,320,767.99) | (\$1,218,088.43) | (\$102,679.56) | (8.43%) |
| 1825 | | | | | |
| 1825.000 | Deferred Outflow Pension | 371,945.00 | 215,820.00 | 156,125.00 | 72.34 |
| 1825 - Totals | | \$371,945.00 | \$215,820.00 | \$156,125.00 | 72.34% |
| ASSETS TOTALS | | \$21,961,322.29 | \$20,785,417.53 | \$1,175,904.76 | 5.66% |
| LIABILITIES AND FUND EQUITY | | | | | |
| LIABILITIES | | | | | |
| 2020 | | | | | |
| 2020.000 | Accounts Payable | 12,904.78 | 2,404.85 | 10,499.93 | 436.61 |
| 2020 - Totals | | \$12,904.78 | \$2,404.85 | \$10,499.93 | 436.61% |
| 2060 | | | | | |
| 2060.000 | Compensated Absences Pay. | 41,025.56 | 62,273.06 | (21,247.50) | (34.12) |
| 2060 - Totals | | \$41,025.56 | \$62,273.06 | (\$21,247.50) | (34.12%) |
| 2200 | | | | | |
| 2200.002 | Interest Payable-Notes | 48,519.75 | 38,575.19 | 9,944.56 | 25.78 |
| 2200 - Totals | | \$48,519.75 | \$38,575.19 | \$9,944.56 | 25.78% |
| 2500 | | | | | |
| 2500.500 | Notes Payable-State | 6,583,271.77 | 5,849,583.18 | 733,688.59 | 12.54 |
| 2500.900 | Net Pension Liability | 1,596,972.00 | 1,224,220.00 | 372,752.00 | 30.45 |
| 2500 - Totals | | \$8,180,243.77 | \$7,073,803.18 | \$1,106,440.59 | 15.64% |
| 2700 | | | | | |
| 2700.300 | Deferred Inflow Pension | 17,801.00 | 21,673.00 | (3,872.00) | (17.87) |
| 2700 - Totals | | \$17,801.00 | \$21,673.00 | (\$3,872.00) | (17.87%) |
| LIABILITIES TOTALS | | \$8,300,494.86 | \$7,198,729.28 | \$1,101,765.58 | 15.31% |
| FUND EQUITY | | | | | |
| 2800 | | | | | |
| 2800.001 | Contributed Cap.-Federal | 612,127.32 | 612,127.32 | .00 | .00 |



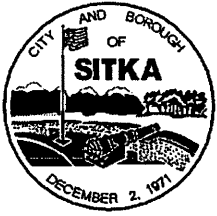
Balance Sheet

Through 06/30/17

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 | | | | |
| | FUND EQUITY | | | | |
| 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 Project | (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 | (18,435,844.27) | (18,509,983.45) | 74,139.18 | .40 |
| 2920.500 | Post Soft Close Entries | 6,575.00 | 6,575.00 | .00 | .00 |
| | 2920 - Totals | (\$18,429,269.27) | (\$18,503,408.45) | \$74,139.18 | 0.40% |
| 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 | \$13,660,827.43 | \$13,586,688.25 | \$74,139.18 | 0.55% |
| | Prior Year Fund Equity Adjustment | .00 | | | |
| | Fund Revenues | .00 | | | |
| | Fund Expenses | .00 | | | |
| | FUND EQUITY TOTALS | \$13,660,827.43 | \$13,586,688.25 | \$74,139.18 | 0.55% |
| | LIABILITIES AND FUND EQUITY TOTALS | \$21,961,322.29 | \$20,785,417.53 | \$1,175,904.76 | 5.66% |
| Fund | 220 - Waste Water Treatment Totals | \$0.00 | \$0.00 | \$0.00 | +++ |
| Fund Type | Enterprise Funds Totals | \$0.00 | \$0.00 | \$0.00 | +++ |
| Fund Category | Proprietary Funds Totals | \$0.00 | \$0.00 | \$0.00 | +++ |
| | Grand Totals | \$0.00 | \$0.00 | \$0.00 | +++ |



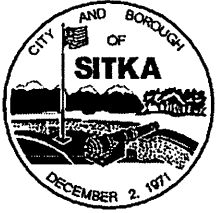
Balance Sheet

Through 06/30/17

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. | 753,493.48 | 1,396,584.70 | (643,091.22) | (46.05) |
| | 1030 - Totals | \$753,493.48 | \$1,396,584.70 | (\$643,091.22) | (46.05%) |
| 1050 | | | | | |
| 1050.060 | Accts Rec.- State | 667,639.77 | 62,050.09 | 605,589.68 | 975.97 |
| | 1050 - Totals | \$667,639.77 | \$62,050.09 | \$605,589.68 | 975.97% |
| 1590 | | | | | |
| 1590.000 | Construction in Progress | 1,451,525.24 | 1,955,831.90 | (504,306.66) | (25.78) |
| | 1590 - Totals | \$1,451,525.24 | \$1,955,831.90 | (\$504,306.66) | (25.78%) |
| | ASSETS TOTALS | \$2,872,658.49 | \$3,414,466.69 | (\$541,808.20) | (15.87%) |
| LIABILITIES AND FUND EQUITY | | | | | |
| LIABILITIES | | | | | |
| 2020 | | | | | |
| 2020.000 | Accounts Payable | 23,984.76 | 35,923.00 | (11,938.24) | (33.23) |
| | 2020 - Totals | \$23,984.76 | \$35,923.00 | (\$11,938.24) | (33.23%) |
| 2023 | | | | | |
| 2023.000 | Retainage Payable | 32,483.31 | (.01) | 32,483.32 | 324,833,200.00 |
| | 2023 - Totals | \$32,483.31 | (\$0.01) | \$32,483.32 | 324,833,200.00% |
| | LIABILITIES TOTALS | \$56,468.07 | \$35,922.99 | \$20,545.08 | 57.19% |
| 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 Project | 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 | (1,229,001.08) | (666,647.80) | (562,353.28) | (84.36) |
| | 2920 - Totals | (\$1,229,001.08) | (\$666,647.80) | (\$562,353.28) | (84.36%) |
| 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% |



Balance Sheet

Through 06/30/17

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 TOTALS Prior to Current Year Changes | \$2,816,190.42 | \$3,378,543.70 | (\$562,353.28) | (16.64%) |
| | Prior Year Fund Equity Adjustment | .00 | | | |
| | Fund Revenues | .00 | | | |
| | Fund Expenses | .00 | | | |
| | FUND EQUITY TOTALS | \$2,816,190.42 | \$3,378,543.70 | (\$562,353.28) | (16.64%) |
| | LIABILITIES AND FUND EQUITY TOTALS | \$2,872,658.49 | \$3,414,466.69 | (\$541,808.20) | (15.87%) |
| Fund | 730 - Capital Project-Waste Wtr Totals | \$0.00 | \$0.00 | \$0.00 | +++ |
| Fund Type | Capital Projects Funds Totals | \$0.00 | \$0.00 | \$0.00 | +++ |