





















Solid Waste Utility

Financial Analysis

As Of, And For the Six-Month Period Ending December, 2017

KPI Dashboard

| Indicator | Amount | Compared To Last Yr | Compared To Plan |
|--|-----------|---|---|
| Revenue | 2,055,362 |  Not Significantly Different |  Met Plan |
| Earnings (Loss) Before Interest | (139,562) |  Declined From Last Year |  More Earnings Than Planned |
| Earnings (Loss) Before Interest and Depreciation | (48,867) |  Declined From Last Year |  More Earnings Than Planned |
| Net Income (Loss) | (147,835) |  Declined From Last Year |  More Net Income Than Planned |
| Total Working Capital | (508,733) |  Declined From Last Year |  Greater Than Planned |
| Repair Reserve (1% of PPI) | 74,026 |  Not Significantly Different |  Met Plan |
| Working Capital Appropriated For Projects | 498,636 |  Greater than last year |  Met Plan |
| Undesignated Working Capital | (582,759) |  Less Than Last Year |  Greater Than Plan |
| Days Cash on Hand, Total Working Capital | (42.73) |  Less From Last Year |  Exceeded Plan |
| Days Cash on Hand, Undesignated Working Capital | (4.95) |  Less From Last Year |  Exceeded Plan |

In the first fiscal quarter, the Solid Waste Fund operated slightly better than its amended plan (taking into account increased operating appropriations made in September). Its financial performance compared to the same period in FY2017 has declined, due to CPI-based contractual expense adjustments in its collections and disposal contracts.

Of particular concern is a drop in basic collection revenue. Through the 6-month period, basic collection revenue declined by (\$30.3K) over the comparable period in FY2017. This was despite a fee increase for basic collection in July of 2017. This phenomenon bears greater scrutiny as it impacts the overall financial health and performance of the Fund.

Basic cash flow (net income plus depreciation less interest expense) was (\$93.4K) for the quarter, on top line revenue of \$1,978K. Total working negative capital has grown to a \$508.7K deficit. Thus, as indicated to the Assembly in a discussion as to the need for an additional operating appropriation for FY2018, and, whether or not an additional user fee increase was required, the analysis made at the time – the Fund can still weather FY2018 but an additional large user fee increase for FY2019 would be required – is becoming even more critical. Without a large fee increase in FY2019, the Fund will be unable to improve its financial situation and return to having positive working capital.

There are important lessons to be learned from the deterioration of the financial condition of the Solid Waste Fund. The most critical take-away is the need to consistently raise user fees annually, at least equal to the rate of overall inflation in the economy. During the term of the prior 10-year solid waste collection and disposal contracts, the basic user fee remained unchanged from 2006 through 2015, at \$25.00 per month. As a result, two things occurred: (1) when the solid waste contracts were renegotiated, double-digit fee increases were required to meet greatly increased contract costs, and, (2) the Municipality missed a chance (for a decade) to slowly build working capital for renewal and replacement of solid waste infrastructure, such as the transfer station. The solid waste fund's current weak financial condition should serve as a lesson as to what not to do with other enterprise funds going forward.

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

| | Jul-Sep 2017 | Oct-Dec 2017 | Jan-Mar 2018 | Apr-Jun 2018 | FY2018 YTD | FY2017 YTD | Variance To FY2017 YTD | FY2018 Plan (S/L - 50.00%) | Variance To FY2018 Plan |
|---|---------------------------------|------------------------------------|--------------------------|--------------------------|-----------------------------------|---------------------------------|------------------------------------|-----------------------------------|---------------------------------|
| Revenue: | | | | | | | | | |
| Solid Waste Disposal Services | 1,045,060 | 932,711 | - | - | 1,977,771 | 2,008,081 | (30,310) | 2,029,185 | (51,414) |
| Jobbing | 308 | - | - | - | 308 | 1,531 | (1,223) | - | (1,223) |
| Other Operating Revenue | 27,099 | 50,184 | - | - | 77,283 | 62,590 | 14,693 | 89,800 | (12,517) |
| Total Revenue: | 1,072,467 | 982,895 | - | - | 2,055,362 | 2,072,202 | (16,840) | 2,118,985 | (65,154) |
| Cost of Sales: | | | | | | | | | |
| Contract Waste Hauling | 268,931 | 249,004 | - | - | 517,935 | 556,823 | 38,888 | 527,862 | 9,927 |
| Transfer Station | 516,493 | 441,905 | - | - | 958,398 | 814,320 | (144,078) | 1,028,650 | 70,252 |
| Landfill | 48,980 | 76,293 | - | - | 125,273 | 68,354 | (56,919) | 153,378 | 28,105 |
| Recycling | 66,612 | 170,289 | - | - | 236,901 | 235,065 | (1,836) | 219,500 | (17,401) |
| Jobbing | - | - | - | - | - | - | - | - | - |
| Depreciation | 41,558 | 49,137 | - | - | 90,695 | 125,223 | 34,528 | 90,695 | - |
| Total Cost of Sales: | 942,574 | 986,628 | - | - | 1,929,202 | 1,799,785 | (129,417) | 2,020,084 | 90,882 |
| Gross Margin: | 129,893 12.11% | (3,733) -0.38% | - 0.00% | - 0.00% | 126,160 6.14% | 272,417 13.15% | (146,257) -7.01% | 98,901 4.67% | 27,259 -11.68% |
| Selling and Administrative Expenses | 126,940 | 138,782 | - | - | 265,722 | 251,655 | (14,067) | 277,723 | 12,001 |
| Earnings Before Interest (EBI): | 2,953 0.28% | (142,515) -14.50% | - 0.00% | - 0.00% | (139,562) -6.79% | 20,762 1.00% | (160,324) -7.79% | (178,822) -8.44% | 39,260 0.65% |
| Non-operating Revenue and Expense: | | | | | | | | | |
| Non-operating revenue: | 712 | 1,437 | - | - | 2,149 | 4,806 | (2,657) | 5,000 | (2,851) |
| Interest Expense: | (5,211) | (5,211) | - | - | (10,422) | (11,290) | 868 | (10,422) | - |
| Total Non-operating Revenue & Exp | (4,499) | (3,774) | - | - | (8,273) | (6,484) | (1,789) | (5,422) | 3,633 |
| Net Income: | (1,546) -0.14% | (146,289) -14.88% | - 0.00% | - 0.00% | (147,835) -7.19% | 14,278 0.69% | (162,113) 962.67% | (184,244) -8.69% | 36,409 -55.88% |
| Earnings Before Interest and Depreciation (EBIDA): | 44,511 4.15% | (93,378) -9.50% | - 0.00% | - 0.00% | (48,867) -2.38% | 145,985 7.04% | (194,852) -9.42% | (88,127) -4.16% | 39,260 -5.26% |
| Debt Principal Coverage | | | | | | | | | |
| Simple Cash Flow (Net Income Plus Depreciation) | 40,012 | (97,152) | - | - | (57,140) | 139,501 | (196,641) | (93,549) | 36,409 |
| Debt Principal | 28,950 | 28,950 | - | - | 57,900 | 57,898 | (2) | 57,900 | - |
| Debt Principal Coverage Surplus/Deficit | 11,062 | (126,102) | - | - | (115,040) | 81,603 | (196,643) | (151,449) | 36,409 |
| Debt Principal Coverage Percentage | 138% | -336% | 0% | 0% | -98.69% | 240.94% | -339.63% | -161.57% | 62.88% |
| Simple Asset Replacement Coverage | | | | | | | | | |
| Debt Principal Coverage Surplus/Deficit (From Above) | 11,062 | (126,102) | - | - | (115,040) | 81,603 | (196,643) | (151,449) | 36,409 |
| Depreciation | 41,558 | 49,137 | - | - | 90,695 | 125,223 | 34,528 | 90,695 | - |
| Cash Accumulated For/(Taken From) Asset Replacement | (30,496) | (175,239) | - | - | (205,735) | (43,620) | (162,115) | (242,144) | 36,409 |

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

Working Capital

Cash Flow:

| | | | | | | | | | |
|--|-----------|-----------|---|---|-----------|---------|-----------|-----------|-----------|
| Net Income Plus Depreciation Less Principal | 11,062 | (126,102) | - | - | (115,040) | 81,603 | (196,643) | (151,449) | 36,409 |
| CapEx, Accruals, and other Balance Sheet Changes | 32,786 | (154,587) | - | - | (121,801) | 69,176 | (190,977) | - | (121,801) |
| Increase In (Decrease In) Working Capital | 43,848 | (280,689) | - | - | (236,841) | 150,779 | (387,620) | (151,449) | (85,392) |
| Plus Beginning Total Working Capital | (271,892) | (228,044) | | | (271,892) | 113,441 | (385,333) | (271,892) | - |
| Equals Ending Total Working Capital: | (228,044) | (508,733) | | | (508,733) | 264,220 | (772,953) | (423,341) | (85,392) |

Working Capital Detail:

Repair Reserve (1% of PPE): 74,026 74,026 74,026

Working Capital Designated for Cap 498,636 497,782 498,636

Undesignated Working Capital (800,706) (1,080,541) (582,759)

Total Working Capital: (228,044) (508,733) (508,733)

Days On Hand Annual Cash Outlays in Total Working Capital: (19.59) (41.81) (42.73)

Days On Hand Annual Cash Outlays in Total Working Capital
Less Repair Reserve: (32.31) (53.97) (55.17)

Days On Hand Annual Cash Outlays in Undesignated Working Capital (68.79) (88.79) (48.95)

Working Capital Calculation:

| | | | | | |
|-----------------------|-----------|-----------|---|---|-----------|
| Current Assets | 796,822 | 181,838 | - | - | 181,838 |
| Current Liabilities | (909,069) | (574,773) | - | - | (574,773) |
| CPLTD | (115,798) | (115,798) | - | - | (115,798) |
| Total Working Capital | (228,044) | (508,733) | - | - | (508,733) |

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

| Project | FY2018 Appropriations | Cash | State Grant A/R | State Loan A/R | Federal Loan A/R | Construction In Progress 6/30/2017 | Supplies Expense | Contracted & Purchased Services Expenses | Interdepartment Services Expenses | Total Expenses | Mixed Project Expenses Reclassified |
|-------------------------------|--------------------------|---------------|-----------------------|----------------------|------------------------|--|---------------------|---|---|-------------------|---|
| 90258 - Expand Biosolids Ares | \$ 500,000.00 | \$ 497,781.53 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,218.47 | \$ 2,218.47 | \$ - |
| Unidentified Balancing Amount | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | \$ 500,000.00 | \$ 497,781.53 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,218.47 | \$ 2,218.47 | \$ - |

| Project | Expenses Reclassified To CIP | CIP/Expense Reclass to Parent Fund | Construction In Progress <u>6/30/2018</u> | Total Assets | Accounts Payable | Retainage Payable | Total Liabilities | Working Capital |
|-------------------------------|------------------------------------|--|---|-----------------|---------------------|----------------------|----------------------|--------------------|
| 90258 - Expand Biosolids Ares | \$ - | \$ - | \$ - | \$ 497,781.53 | \$ - | \$ - | \$ - | \$ 497,781.53 |
| Unidentified Balancing Amount | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ 497,781.53 | \$ - | \$ - | \$ - | \$ 497,781.53 |



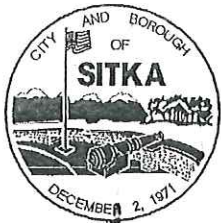
Income Statement

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|--|-------------------------|----------------------|-----------------------|---------------------------|----------------|-------------------------|
| Fund Category Proprietary Funds | | | | | | | |
| Fund Type Enterprise Funds | | | | | | | |
| Fund 230 - Solid Waste Fund | | | | | | | |
| REVENUE | | | | | | | |
| Division 300 - Revenue | | | | | | | |
| Department 340 - Operating Revenue | | | | | | | |
| 3431 | | | | | | | |
| 3431.000 | Solid Waste Disposal | 3,640,370.00 | 278,141.65 | 1,756,127.75 | 1,884,242.25 | 48 | 1,799,100.90 |
| | 3431 - Totals | \$3,640,370.00 | \$278,141.65 | \$1,756,127.75 | \$1,884,242.25 | 48% | \$1,799,100.90 |
| 3432 | | | | | | | |
| 3432.000 | Transfer Station Revenue | 418,000.00 | 28,165.64 | 221,643.10 | 196,356.90 | 53 | 208,979.87 |
| | 3432 - Totals | \$418,000.00 | \$28,165.64 | \$221,643.10 | \$196,356.90 | 53% | \$208,979.87 |
| 3435 | | | | | | | |
| 3435.000 | Recycle Rev. Metals | .00 | .00 | .00 | .00 | +++ | 1,122.30 |
| 3435.001 | Scrapyard Recycle | 85,000.00 | 6,128.70 | 45,475.11 | 39,524.89 | 54 | 9,452.70 |
| 3435.002 | Dropoff Recycle Center | 54,100.00 | 3,596.78 | 29,334.01 | 24,765.99 | 54 | 25,689.06 |
| | 3435 - Totals | \$139,100.00 | \$9,725.48 | \$74,809.12 | \$64,290.88 | 54% | \$36,264.06 |
| 3436 | | | | | | | |
| 3436.000 | Sludge Disposal | 30,000.00 | .00 | .00 | 30,000.00 | 0 | 15,000.00 |
| | 3436 - Totals | \$30,000.00 | \$0.00 | \$0.00 | \$30,000.00 | 0% | \$15,000.00 |
| 3437 | | | | | | | |
| 3437.000 | Waste Oil Disposal | 10,500.00 | .00 | .00 | 10,500.00 | 0 | 5,250.00 |
| | 3437 - Totals | \$10,500.00 | \$0.00 | \$0.00 | \$10,500.00 | 0% | \$5,250.00 |
| 3438 | | | | | | | |
| 3438.000 | Asbestos Disposal | .00 | .00 | .00 | .00 | +++ | 165.00 |
| | 3438 - Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | +++ | \$165.00 |
| 3440 | | | | | | | |
| 3440.000 | Scrap Yard Revenues | .00 | 1.50 | 1.50 | (1.50) | +++ | 5,324.50 |
| | 3440 - Totals | \$0.00 | \$1.50 | \$1.50 | (\$1.50) | +++ | \$5,324.50 |
| 3491 | | | | | | | |
| 3491.000 | Jobbing-Labor | .00 | .00 | 308.00 | (308.00) | +++ | 1,531.00 |
| | 3491 - Totals | \$0.00 | \$0.00 | \$308.00 | (\$308.00) | +++ | \$1,531.00 |
| | Department 340 - Operating Revenue Totals | \$4,237,970.00 | \$316,034.27 | \$2,052,889.47 | \$2,185,080.53 | 48% | \$2,071,615.33 |
| Department 360 - Uses of Prop & Investment | | | | | | | |
| 3601 | | | | | | | |
| 3601.000 | Rent - Land | .00 | 350.00 | 2,100.00 | (2,100.00) | +++ | .00 |
| | 3601 - Totals | \$0.00 | \$350.00 | \$2,100.00 | (\$2,100.00) | +++ | \$0.00 |



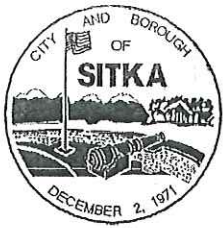
Income Statement

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|--|-------------------------|----------------------|-----------------------|---------------------------|----------------|-------------------------|
| Fund Category Proprietary Funds | | | | | | | |
| Fund Type Enterprise Funds | | | | | | | |
| Fund 230 - Solid Waste Fund | | | | | | | |
| REVENUE | | | | | | | |
| Division 300 - Revenue | | | | | | | |
| Department 360 - Uses of Prop & Investment | | | | | | | |
| 3610 | | | | | | | |
| 3610.000 | Interest Income | 10,000.00 | 486.79 | 2,148.64 | 7,851.36 | 21 | 4,805.54 |
| | 3610 - Totals | \$10,000.00 | \$486.79 | \$2,148.64 | \$7,851.36 | 21% | \$4,805.54 |
| | Department 360 - Uses of Prop & Investment Totals | \$10,000.00 | \$836.79 | \$4,248.64 | \$5,751.36 | 42% | \$4,805.54 |
| Department 380 - Miscellaneous | | | | | | | |
| 3807 | | | | | | | |
| 3807.000 | Miscellaneous | .00 | .00 | .00 | .00 | +++ | 407.00 |
| | 3807 - Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | +++ | \$407.00 |
| 3820 | | | | | | | |
| 3820.000 | Bad Debt Collected | .00 | .00 | 371.68 | (371.68) | +++ | 178.96 |
| | 3820 - Totals | \$0.00 | \$0.00 | \$371.68 | (\$371.68) | +++ | \$178.96 |
| | Department 380 - Miscellaneous Totals | \$0.00 | \$0.00 | \$371.68 | (\$371.68) | +++ | \$585.96 |
| Department 390 - Cash Basis Receipts | | | | | | | |
| 3950 | | | | | | | |
| 3950.000 | Interfund Transfers In | .00 | .00 | 1,462,372.19 | (1,462,372.19) | +++ | .00 |
| | 3950 - Totals | \$0.00 | \$0.00 | \$1,462,372.19 | (\$1,462,372.19) | +++ | \$0.00 |
| | Department 390 - Cash Basis Receipts Totals | \$0.00 | \$0.00 | \$1,462,372.19 | (\$1,462,372.19) | +++ | \$0.00 |
| | Division 300 - Revenue Totals | \$4,247,970.00 | \$316,871.06 | \$3,519,881.98 | \$728,088.02 | 83% | \$2,077,006.83 |
| | REVENUE TOTALS | \$4,247,970.00 | \$316,871.06 | \$3,519,881.98 | \$728,088.02 | 83% | \$2,077,006.83 |
| EXPENSE | | | | | | | |
| Division 600 - Operations | | | | | | | |
| Department 601 - Administration | | | | | | | |
| 5205 | | | | | | | |
| 5205.000 | Insurance | 5,200.00 | 61.57 | 369.42 | 4,830.58 | 7 | 2,410.14 |
| | 5205 - Totals | \$5,200.00 | \$61.57 | \$369.42 | \$4,830.58 | 7% | \$2,410.14 |
| 5206 | | | | | | | |
| 5206.000 | Supplies | 500.00 | .00 | .00 | 500.00 | 0 | 619.45 |
| | 5206 - Totals | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0% | \$619.45 |
| 5211 | | | | | | | |
| 5211.000 | Data Processing Fees | 13,154.00 | 1,096.17 | 6,577.02 | 6,576.98 | 50 | 6,577.02 |
| | 5211 - Totals | \$13,154.00 | \$1,096.17 | \$6,577.02 | \$6,576.98 | 50% | \$6,577.02 |



Income Statement

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|--|---|-------------------------|----------------------|----------------------|---------------------------|----------------|-------------------------|
| Fund Category Proprietary Funds | | | | | | | |
| Fund Type Enterprise Funds | | | | | | | |
| Fund 230 - Solid Waste Fund | | | | | | | |
| EXPENSE | | | | | | | |
| Division 600 - Operations | | | | | | | |
| Department 601 - Administration | | | | | | | |
| 5212 | | | | | | | |
| 5212.000 | Contracted/Purchased Serv | 1,055,723.00 | 163,802.39 | 440,827.14 | 614,895.86 | 42 | 379,552.30 |
| | 5212 - Totals | \$1,055,723.00 | \$163,802.39 | \$440,827.14 | \$614,895.86 | 42% | \$379,552.30 |
| 5214 | | | | | | | |
| 5214.000 | Interdepartment Services | 487,522.00 | 35,210.17 | 211,261.02 | 276,260.98 | 43 | 211,261.02 |
| | 5214 - Totals | \$487,522.00 | \$35,210.17 | \$211,261.02 | \$276,260.98 | 43% | \$211,261.02 |
| 5222 | | | | | | | |
| 5222.000 | Postage | 4,320.00 | 64.45 | 2,201.95 | 2,118.05 | 51 | 3,379.87 |
| | 5222 - Totals | \$4,320.00 | \$64.45 | \$2,201.95 | \$2,118.05 | 51% | \$3,379.87 |
| 5223 | | | | | | | |
| 5223.000 | Tools & Small Equipment | 3,000.00 | .00 | .00 | 3,000.00 | 0 | .00 |
| | 5223 - Totals | \$3,000.00 | \$0.00 | \$0.00 | \$3,000.00 | 0% | \$0.00 |
| 5224 | | | | | | | |
| 5224.000 | Dues & Publications | 250.00 | .00 | 257.00 | (7.00) | 103 | .00 |
| | 5224 - Totals | \$250.00 | \$0.00 | \$257.00 | (\$7.00) | 103% | \$0.00 |
| 5226 | | | | | | | |
| 5226.000 | Advertising | 1,500.00 | .00 | .00 | 1,500.00 | 0 | .00 |
| | 5226 - Totals | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | 0% | \$0.00 |
| 5230 | | | | | | | |
| 5230.000 | Bad Debts | .00 | 4,112.18 | 10,353.48 | (10,353.48) | +++ | 196.48 |
| | 5230 - Totals | \$0.00 | \$4,112.18 | \$10,353.48 | (\$10,353.48) | +++ | \$196.48 |
| 5231 | | | | | | | |
| 5231.000 | Credit Card Expense | 40,000.00 | 4,203.86 | 34,452.92 | 5,547.08 | 86 | 27,211.06 |
| | 5231 - Totals | \$40,000.00 | \$4,203.86 | \$34,452.92 | \$5,547.08 | 86% | \$27,211.06 |
| 5290 | | | | | | | |
| 5290.000 | Other Expenses | .00 | .00 | 248.62 | (248.62) | +++ | .00 |
| | 5290 - Totals | \$0.00 | \$0.00 | \$248.62 | (\$248.62) | +++ | \$0.00 |
| | Department 601 - Administration Totals | \$1,611,169.00 | \$208,550.79 | \$706,548.57 | \$904,620.43 | 44% | \$631,207.34 |



Income Statement

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|--|---|-------------------------|----------------------|----------------------|---------------------------|----------------|-------------------------|
| Fund Category Proprietary Funds | | | | | | | |
| Fund Type Enterprise Funds | | | | | | | |
| Fund 230 - Solid Waste Fund | | | | | | | |
| EXPENSE | | | | | | | |
| Division 600 - Operations | | | | | | | |
| Department 620 - Transfer Station | | | | | | | |
| 5206 | | | | | | | |
| 5206.000 | Supplies | 2,000.00 | .00 | .00 | 2,000.00 | 0 | .00 |
| | 5206 - Totals | \$2,000.00 | \$0.00 | \$0.00 | \$2,000.00 | 0% | \$0.00 |
| 5208 | | | | | | | |
| 5208.000 | Bldg Repair & Maint | 1,600.00 | 467.03 | 467.03 | 1,132.97 | 29 | 1,008.51 |
| | 5208 - Totals | \$1,600.00 | \$467.03 | \$467.03 | \$1,132.97 | 29% | \$1,008.51 |
| 5212 | | | | | | | |
| 5212.000 | Contracted/Purchased Serv | 2,053,700.00 | 163,228.87 | 821,659.23 | 1,232,040.77 | 40 | 585,693.51 |
| | 5212 - Totals | \$2,053,700.00 | \$163,228.87 | \$821,659.23 | \$1,232,040.77 | 40% | \$585,693.51 |
| 5214 | | | | | | | |
| 5214.000 | Interdepartment Services | .00 | .00 | .00 | .00 | +++ | 30.03 |
| | 5214 - Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | +++ | \$30.03 |
| | Department 620 - Transfer Station Totals | \$2,057,300.00 | \$163,695.90 | \$822,126.26 | \$1,235,173.74 | 40% | \$586,732.05 |
| Department 621 - Landfill | | | | | | | |
| 5201 | | | | | | | |
| 5201.000 | Training and Travel | 7,800.00 | .00 | .00 | 7,800.00 | 0 | .00 |
| | 5201 - Totals | \$7,800.00 | \$0.00 | \$0.00 | \$7,800.00 | 0% | \$0.00 |
| 5202 | | | | | | | |
| 5202.000 | Uniforms | 500.00 | .00 | .00 | 500.00 | 0 | .00 |
| | 5202 - Totals | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0% | \$0.00 |
| 5203 | | | | | | | |
| 5203.001 | Electric | 7,000.00 | 976.14 | 4,347.05 | 2,652.95 | 62 | 3,779.61 |
| | 5203 - Totals | \$7,000.00 | \$976.14 | \$4,347.05 | \$2,652.95 | 62% | \$3,779.61 |
| 5206 | | | | | | | |
| 5206.000 | Supplies | 37,000.00 | .00 | 1,584.95 | 35,415.05 | 4 | 1,180.63 |
| | 5206 - Totals | \$37,000.00 | \$0.00 | \$1,584.95 | \$35,415.05 | 4% | \$1,180.63 |
| 5208 | | | | | | | |
| 5208.000 | Bldg Repair & Maint | .00 | 1,045.08 | 1,045.08 | (1,045.08) | +++ | .00 |
| | 5208 - Totals | \$0.00 | \$1,045.08 | \$1,045.08 | (\$1,045.08) | +++ | \$0.00 |
| 5212 | | | | | | | |
| 5212.000 | Contracted/Purchased Serv | 103,000.00 | 21,656.99 | 23,784.79 | 79,215.21 | 23 | 15,223.10 |
| | 5212 - Totals | \$103,000.00 | \$21,656.99 | \$23,784.79 | \$79,215.21 | 23% | \$15,223.10 |



Income Statement

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|--|---|-------------------------|----------------------|----------------------|---------------------------|----------------|-------------------------|
| Fund Category Proprietary Funds | | | | | | | |
| Fund Type Enterprise Funds | | | | | | | |
| Fund 230 - Solid Waste Fund | | | | | | | |
| EXPENSE | | | | | | | |
| Division 600 - Operations | | | | | | | |
| Department 621 - Landfill | | | | | | | |
| 5214 | | | | | | | |
| 5214.000 | Interdepartment Services | .00 | 13,737.16 | 23,002.04 | (23,002.04) | +++ | 26,175.56 |
| | 5214 - Totals | \$0.00 | \$13,737.16 | \$23,002.04 | (\$23,002.04) | +++ | \$26,175.56 |
| 5221 | | | | | | | |
| 5221.000 | Transportation/Vehicles | 150,255.00 | 11,106.91 | 69,309.11 | 80,945.89 | 46 | 19,481.90 |
| | 5221 - Totals | \$150,255.00 | \$11,106.91 | \$69,309.11 | \$80,945.89 | 46% | \$19,481.90 |
| 5226 | | | | | | | |
| 5226.000 | Advertising | .00 | .00 | .00 | .00 | +++ | 810.00 |
| | 5226 - Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | +++ | \$810.00 |
| 5227 | | | | | | | |
| 5227.002 | Rent-Equipment | .00 | .00 | 2,200.00 | (2,200.00) | +++ | .00 |
| | 5227 - Totals | \$0.00 | \$0.00 | \$2,200.00 | (\$2,200.00) | +++ | \$0.00 |
| 5290 | | | | | | | |
| 5290.000 | Other Expenses | 1,200.00 | .00 | .00 | 1,200.00 | 0 | 1,703.00 |
| | 5290 - Totals | \$1,200.00 | \$0.00 | \$0.00 | \$1,200.00 | 0% | \$1,703.00 |
| | Department 621 - Landfill Totals | \$306,755.00 | \$48,522.28 | \$125,273.02 | \$181,481.98 | 41% | \$68,353.80 |
| Department 622 - Scrap Yard | | | | | | | |
| 5203 | | | | | | | |
| 5203.001 | Electric | 23,000.00 | .00 | 8,108.30 | 14,891.70 | 35 | 7,153.92 |
| | 5203 - Totals | \$23,000.00 | \$0.00 | \$8,108.30 | \$14,891.70 | 35% | \$7,153.92 |
| 5204 | | | | | | | |
| 5204.000 | Telephone | 2,500.00 | 148.80 | 949.93 | 1,550.07 | 38 | 834.07 |
| | 5204 - Totals | \$2,500.00 | \$148.80 | \$949.93 | \$1,550.07 | 38% | \$834.07 |
| 5206 | | | | | | | |
| 5206.000 | Supplies | 3,000.00 | .00 | 979.47 | 2,020.53 | 33 | 497.95 |
| | 5206 - Totals | \$3,000.00 | \$0.00 | \$979.47 | \$2,020.53 | 33% | \$497.95 |
| 5208 | | | | | | | |
| 5208.000 | Bldg Repair & Maint | .00 | .00 | .00 | .00 | +++ | 384.00 |
| | 5208 - Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | +++ | \$384.00 |
| 5212 | | | | | | | |
| 5212.000 | Contracted/Purchased Serv | 375,000.00 | 38,529.61 | 179,322.11 | 195,677.89 | 48 | 157,673.20 |
| | 5212 - Totals | \$375,000.00 | \$38,529.61 | \$179,322.11 | \$195,677.89 | 48% | \$157,673.20 |



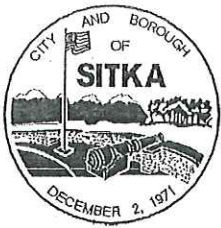
Income Statement

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|-------------------------|----------------------|-----------------------|---------------------------|----------------|-------------------------|
| Fund Category Proprietary Funds | | | | | | | |
| Fund Type Enterprise Funds | | | | | | | |
| Fund 230 - Solid Waste Fund | | | | | | | |
| EXPENSE | | | | | | | |
| Division 600 - Operations | | | | | | | |
| Department 622 - Scrap Yard | | | | | | | |
| 5214 | | | | | | | |
| 5214.000 | Interdepartment Services | .00 | 3,040.02 | 4,135.80 | (4,135.80) | +++ | 2,421.51 |
| | 5214 - Totals | \$0.00 | \$3,040.02 | \$4,135.80 | (\$4,135.80) | +++ | \$2,421.51 |
| 5221 | | | | | | | |
| 5221.000 | Transportation/Vehicles | .00 | .00 | 1,029.36 | (1,029.36) | +++ | 17,282.62 |
| | 5221 - Totals | \$0.00 | \$0.00 | \$1,029.36 | (\$1,029.36) | +++ | \$17,282.62 |
| 5223 | | | | | | | |
| 5223.000 | Tools & Small Equipment | 2,500.00 | .00 | 168.50 | 2,331.50 | 7 | 208.96 |
| | 5223 - Totals | \$2,500.00 | \$0.00 | \$168.50 | \$2,331.50 | 7% | \$208.96 |
| 5226 | | | | | | | |
| 5226.000 | Advertising | 1,500.00 | .00 | .00 | 1,500.00 | 0 | .00 |
| | 5226 - Totals | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | 0% | \$0.00 |
| 5227 | | | | | | | |
| 5227.002 | Rent-Equipment | 31,500.00 | 2,554.58 | 15,327.48 | 16,172.52 | 49 | 15,327.48 |
| | 5227 - Totals | \$31,500.00 | \$2,554.58 | \$15,327.48 | \$16,172.52 | 49% | \$15,327.48 |
| | Department 622 - Scrap Yard Totals | \$439,000.00 | \$44,273.01 | \$210,020.95 | \$228,979.05 | 48% | \$201,783.71 |
| Department 623 - Dropoff Recycle Center | | | | | | | |
| 5212 | | | | | | | |
| 5212.000 | Contracted/Purchased Serv | .00 | 3,413.93 | 25,428.21 | (25,428.21) | +++ | 28,623.76 |
| | 5212 - Totals | \$0.00 | \$3,413.93 | \$25,428.21 | (\$25,428.21) | +++ | \$28,623.76 |
| 5214 | | | | | | | |
| 5214.000 | Interdepartment Services | .00 | 389.54 | 1,452.19 | (1,452.19) | +++ | 4,657.22 |
| | 5214 - Totals | \$0.00 | \$389.54 | \$1,452.19 | (\$1,452.19) | +++ | \$4,657.22 |
| | Department 623 - Dropoff Recycle Center Totals | \$0.00 | \$3,803.47 | \$26,880.40 | (\$26,880.40) | +++ | \$33,280.98 |
| | Division 600 - Operations Totals | \$4,414,224.00 | \$468,845.45 | \$1,890,849.20 | \$2,523,374.80 | 43% | \$1,521,357.88 |
| Division 640 - Depreciation/Amortization | | | | | | | |
| 6201 | | | | | | | |
| 6201.000 | Depreciation-Land Improve | .00 | 7,252.83 | 43,516.98 | (43,516.98) | +++ | 43,516.98 |
| | 6201 - Totals | \$0.00 | \$7,252.83 | \$43,516.98 | (\$43,516.98) | +++ | \$43,516.98 |



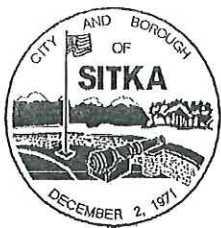
Income Statement

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|--|-------------------------|-----------------------|-----------------------|---------------------------|----------------|-------------------------|
| Fund Category Proprietary Funds | | | | | | | |
| Fund Type Enterprise Funds | | | | | | | |
| Fund 230 - Solid Waste Fund | | | | | | | |
| EXPENSE | | | | | | | |
| Division 640 - Depreciation/Amortization | | | | | | | |
| 6202 | | | | | | | |
| 6202.000 | Depreciation-Plants | .00 | 557.18 | 3,343.08 | (3,343.08) | +++ | 3,343.08 |
| | 6202 - Totals | \$0.00 | \$557.18 | \$3,343.08 | (\$3,343.08) | +++ | \$3,343.08 |
| 6205 | | | | | | | |
| 6205.000 | Depreciation-Buildings | .00 | 5,703.92 | 34,223.52 | (34,223.52) | +++ | 34,223.52 |
| | 6205 - Totals | \$0.00 | \$5,703.92 | \$34,223.52 | (\$34,223.52) | +++ | \$34,223.52 |
| 6206 | | | | | | | |
| 6206.000 | Depreciation-Machinery | .00 | 2,865.15 | 17,190.90 | (17,190.90) | +++ | 25,189.92 |
| | 6206 - Totals | \$0.00 | \$2,865.15 | \$17,190.90 | (\$17,190.90) | +++ | \$25,189.92 |
| 6210 | | | | | | | |
| 6210.000 | Deprec-Intangibles | .00 | .00 | (7,579.74) | 7,579.74 | +++ | 18,949.32 |
| | 6210 - Totals | \$0.00 | \$0.00 | (\$7,579.74) | \$7,579.74 | +++ | \$18,949.32 |
| | Division 640 - Depreciation/Amortization Totals | \$0.00 | \$16,379.08 | \$90,694.74 | (\$90,694.74) | +++ | \$125,222.82 |
| Division 650 - Debt Payments | | | | | | | |
| 5295 | | | | | | | |
| 5295.000 | Interest Expense | 20,844.00 | 2.01 | 12.65 | 20,831.35 | 0 | 13.22 |
| | 5295 - Totals | \$20,844.00 | \$2.01 | \$12.65 | \$20,831.35 | 0% | \$13.22 |
| 7301 | | | | | | | |
| 7301.000 | Note Principal Payments | 115,798.00 | .00 | .00 | 115,798.00 | 0 | .00 |
| | 7301 - Totals | \$115,798.00 | \$0.00 | \$0.00 | \$115,798.00 | 0% | \$0.00 |
| | Division 650 - Debt Payments Totals | \$136,642.00 | \$2.01 | \$12.65 | \$136,629.35 | 0% | \$13.22 |
| Division 680 - Transfers Between Funds | | | | | | | |
| 7200 | | | | | | | |
| 7200.000 | Interfund Transfers Out | 500,000.00 | .00 | 500,000.00 | .00 | 100 | .00 |
| | 7200 - Totals | \$500,000.00 | \$0.00 | \$500,000.00 | \$0.00 | 100% | \$0.00 |
| | Division 680 - Transfers Between Funds Totals | \$500,000.00 | \$0.00 | \$500,000.00 | \$0.00 | 100% | \$0.00 |
| | EXPENSE TOTALS | \$5,050,866.00 | \$485,226.54 | \$2,481,556.59 | \$2,569,309.41 | 49% | \$1,646,593.92 |
| Fund 230 - Solid Waste Fund Totals | | | | | | | |
| | REVENUE TOTALS | 4,247,970.00 | 316,871.06 | 3,519,881.98 | 728,088.02 | 83% | 2,077,006.83 |
| | EXPENSE TOTALS | 5,050,866.00 | 485,226.54 | 2,481,556.59 | 2,569,309.41 | 49% | 1,646,593.92 |
| | Fund 230 - Solid Waste Fund Net Gain (Loss) | (\$802,896.00) | (\$168,355.48) | \$1,038,325.39 | \$1,841,221.39 | (129%) | \$430,412.91 |



Income Statement

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---------------|-----------------------------------|-------------------------|----------------------|----------------------|---------------------------|----------------|-------------------------|
| Fund Category | Proprietary Funds | | | | | | |
| Fund Type | Enterprise Funds Totals | | | | | | |
| | REVENUE TOTALS | 4,247,970.00 | 316,871.06 | 3,519,881.98 | 728,088.02 | 83% | 2,077,006.83 |
| | EXPENSE TOTALS | 5,050,866.00 | 485,226.54 | 2,481,556.59 | 2,569,309.41 | 49% | 1,646,593.92 |
| Fund Type | Enterprise Funds Net Gain (Loss) | (\$802,896.00) | (\$168,355.48) | \$1,038,325.39 | \$1,841,221.39 | (129%) | \$430,412.91 |
| Fund Category | Proprietary Funds Totals | | | | | | |
| | REVENUE TOTALS | 4,247,970.00 | 316,871.06 | 3,519,881.98 | 728,088.02 | 83% | 2,077,006.83 |
| | EXPENSE TOTALS | 5,050,866.00 | 485,226.54 | 2,481,556.59 | 2,569,309.41 | 49% | 1,646,593.92 |
| Fund Category | Proprietary Funds Net Gain (Loss) | (\$802,896.00) | (\$168,355.48) | \$1,038,325.39 | \$1,841,221.39 | (129%) | \$430,412.91 |
| | Grand Totals | | | | | | |
| | REVENUE TOTALS | 4,247,970.00 | 316,871.06 | 3,519,881.98 | 728,088.02 | 83% | 2,077,006.83 |
| | EXPENSE TOTALS | 5,050,866.00 | 485,226.54 | 2,481,556.59 | 2,569,309.41 | 49% | 1,646,593.92 |
| | Grand Total Net Gain (Loss) | (\$802,896.00) | (\$168,355.48) | \$1,038,325.39 | \$1,841,221.39 | (129%) | \$430,412.91 |



Income Statement

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|--|-------------------------|----------------------|-----------------------|---------------------------|----------------|-------------------------|
| Fund Category Proprietary Funds | | | | | | | |
| Fund Type Capital Projects Funds | | | | | | | |
| Fund 740 - Capital Project-Solid Wst | | | | | | | |
| REVENUE | | | | | | | |
| Division 300 - Revenue | | | | | | | |
| Department 390 - Cash Basis Receipts | | | | | | | |
| 3950 | | | | | | | |
| 3950.230 | Transfer In Solid Waste | 500,000.00 | .00 | 500,000.00 | .00 | 100 | .00 |
| | 3950 - Totals | \$500,000.00 | \$0.00 | \$500,000.00 | \$0.00 | 100% | \$0.00 |
| | Department 390 - Cash Basis Receipts Totals | \$500,000.00 | \$0.00 | \$500,000.00 | \$0.00 | 100% | \$0.00 |
| | Division 300 - Revenue Totals | \$500,000.00 | \$0.00 | \$500,000.00 | \$0.00 | 100% | \$0.00 |
| | REVENUE TOTALS | \$500,000.00 | \$0.00 | \$500,000.00 | \$0.00 | 100% | \$0.00 |
| EXPENSE | | | | | | | |
| Division 600 - Operations | | | | | | | |
| Department 630 - Operations | | | | | | | |
| 5212 | | | | | | | |
| 5212.000 | Contracted/Purchased Serv | 500,000.00 | .00 | .00 | 500,000.00 | 0 | .00 |
| | 5212 - Totals | \$500,000.00 | \$0.00 | \$0.00 | \$500,000.00 | 0% | \$0.00 |
| 5214 | | | | | | | |
| 5214.000 | Interdepartment Services | .00 | 854.68 | 2,218.47 | (2,218.47) | +++ | .00 |
| | 5214 - Totals | \$0.00 | \$854.68 | \$2,218.47 | (\$2,218.47) | +++ | \$0.00 |
| | Department 630 - Operations Totals | \$500,000.00 | \$854.68 | \$2,218.47 | \$497,781.53 | 0% | \$0.00 |
| Department 680 - Transfer to Other Funds | | | | | | | |
| 7200 | | | | | | | |
| 7200.000 | Interfund Transfers Out | .00 | .00 | 1,462,372.19 | (1,462,372.19) | +++ | .00 |
| | 7200 - Totals | \$0.00 | \$0.00 | \$1,462,372.19 | (\$1,462,372.19) | +++ | \$0.00 |
| | Department 680 - Transfer to Other Funds Totals | \$0.00 | \$0.00 | \$1,462,372.19 | (\$1,462,372.19) | +++ | \$0.00 |
| | Division 600 - Operations Totals | \$500,000.00 | \$854.68 | \$1,464,590.66 | (\$964,590.66) | 293% | \$0.00 |
| | EXPENSE TOTALS | \$500,000.00 | \$854.68 | \$1,464,590.66 | (\$964,590.66) | 293% | \$0.00 |
| | Fund 740 - Capital Project-Solid Wst Totals | | | | | | |
| | REVENUE TOTALS | 500,000.00 | .00 | 500,000.00 | .00 | 100% | .00 |
| | EXPENSE TOTALS | 500,000.00 | 854.68 | 1,464,590.66 | (964,590.66) | 293% | .00 |



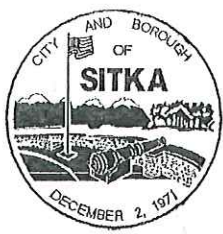
Income Statement

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---------------|--|-------------------------|----------------------|----------------------|---------------------------|----------------|-------------------------|
| Fund Category | Proprietary Funds | | | | | | |
| Fund Type | Capital Projects Funds | | | | | | |
| Fund | 740 - Capital Project-Solid Wst Net Gain (Loss) | \$0.00 | (\$854.68) | (\$964,590.66) | (\$964,590.66) | +++ | \$0.00 |
| Fund Type | Capital Projects Funds Totals | | | | | | |
| | REVENUE TOTALS | 500,000.00 | .00 | 500,000.00 | .00 | 100% | .00 |
| | EXPENSE TOTALS | 500,000.00 | 854.68 | 1,464,590.66 | (964,590.66) | 293% | .00 |
| Fund Type | Capital Projects Funds Net Gain (Loss) | \$0.00 | (\$854.68) | (\$964,590.66) | (\$964,590.66) | +++ | \$0.00 |
| Fund Category | Proprietary Funds Totals | | | | | | |
| | REVENUE TOTALS | 500,000.00 | .00 | 500,000.00 | .00 | 100% | .00 |
| | EXPENSE TOTALS | 500,000.00 | 854.68 | 1,464,590.66 | (964,590.66) | 293% | .00 |
| Fund Category | Proprietary Funds Net Gain (Loss) | \$0.00 | (\$854.68) | (\$964,590.66) | (\$964,590.66) | +++ | \$0.00 |
| | Grand Totals | | | | | | |
| | REVENUE TOTALS | 500,000.00 | .00 | 500,000.00 | .00 | 100% | .00 |
| | EXPENSE TOTALS | 500,000.00 | 854.68 | 1,464,590.66 | (964,590.66) | 293% | .00 |
| | Grand Total Net Gain (Loss) | \$0.00 | (\$854.68) | (\$964,590.66) | (\$964,590.66) | +++ | \$0.00 |



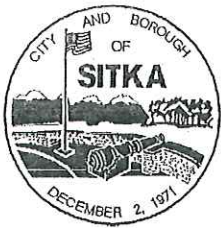
Balance Sheet

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Current YTD Balance | Prior Year YTD Total | Net Change | Change % |
|---------------|----------------------------|------------------------|-------------------------|----------------------|------------------|
| Fund Category | Proprietary Funds | | | | |
| Fund Type | Enterprise Funds | | | | |
| Fund | 230 - Solid Waste Fund | | | | |
| ASSETS | | | | | |
| 1027 | | | | | |
| 1027.000 | Change in FMV-Investments | 77.00 | 13,490.00 | (13,413.00) | (99.43) |
| | 1027 - Totals | \$77.00 | \$13,490.00 | (\$13,413.00) | (99.43%) |
| 1030 | | | | | |
| 1030.100 | Investment-Central Trea. | (316,390.13) | (867,310.87) | 550,920.74 | 63.52 |
| | 1030 - Totals | (\$316,390.13) | (\$867,310.87) | \$550,920.74 | 63.52% |
| 1050 | | | | | |
| 1050.000 | Accts Rec.-Misc Billing | 1,350.60 | 5,361.12 | (4,010.52) | (74.81) |
| 1050.010 | Accts Rec.-Utility Billing | 197,988.68 | 184,916.47 | 13,072.21 | 7.07 |
| 1050.050 | Accts Rec.-Collections | 29,304.87 | 19,693.73 | 9,611.14 | 48.80 |
| 1050.900 | Allowance - Doubtful Acct | (29,304.87) | (19,693.73) | (9,611.14) | (48.80) |
| | 1050 - Totals | \$199,339.28 | \$190,277.59 | \$9,061.69 | 4.76% |
| 1200 | | | | | |
| 1200.020 | Prepaid Insurance | 369.41 | 2,410.19 | (2,040.78) | (84.67) |
| | 1200 - Totals | \$369.41 | \$2,410.19 | (\$2,040.78) | (84.67%) |
| 1500 | | | | | |
| 1500.000 | Land - General Fund | 305,000.00 | 305,000.00 | .00 | .00 |
| | 1500 - Totals | \$305,000.00 | \$305,000.00 | \$0.00 | 0.00% |
| 1510 | | | | | |
| 1510.000 | Land Improvements | 4,593,358.27 | 4,593,358.27 | .00 | .00 |
| | 1510 - Totals | \$4,593,358.27 | \$4,593,358.27 | \$0.00 | 0.00% |
| 1520 | | | | | |
| 1520.300 | Solid Waste Plant | 451,788.22 | 451,788.22 | .00 | .00 |
| | 1520 - Totals | \$451,788.22 | \$451,788.22 | \$0.00 | 0.00% |
| 1540 | | | | | |
| 1540.000 | Buildings | 1,455,696.37 | 1,455,696.37 | .00 | .00 |
| | 1540 - Totals | \$1,455,696.37 | \$1,455,696.37 | \$0.00 | 0.00% |
| 1550 | | | | | |
| 1550.000 | Machinery & Equipment | 859,065.68 | 901,735.68 | (42,670.00) | (4.73) |
| | 1550 - Totals | \$859,065.68 | \$901,735.68 | (\$42,670.00) | (4.73%) |
| 1585 | | | | | |
| 1585.000 | Intangible Accounts | 37,898.68 | 37,898.68 | .00 | .00 |
| | 1585 - Totals | \$37,898.68 | \$37,898.68 | \$0.00 | 0.00% |
| 1600 | | | | | |
| 1600.100 | Accumulated Depr. Intang | (37,898.68) | (18,949.32) | (18,949.36) | (100.00) |
| | 1600 - Totals | (\$37,898.68) | (\$18,949.32) | (\$18,949.36) | (100.00%) |



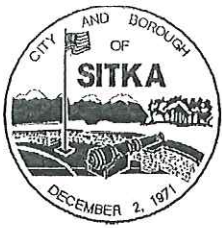
Balance Sheet

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Current YTD Balance | Prior Year YTD Total | Net Change | Change % |
|--|---------------------------|-------------------------|-------------------------|-----------------------|------------------|
| Fund Category Proprietary Funds | | | | | |
| Fund Type Enterprise Funds | | | | | |
| Fund 230 - Solid Waste Fund | | | | | |
| ASSETS | | | | | |
| 1610 | | | | | |
| 1610.000 | Accumulated Depr. Land Im | (717,106.62) | (630,072.66) | (87,033.96) | (13.81) |
| | 1610 - Totals | (\$717,106.62) | (\$630,072.66) | (\$87,033.96) | (13.81%) |
| 1620 | | | | | |
| 1620.000 | Accumulated Depr Ut Plant | (16,715.40) | (10,029.24) | (6,686.16) | (66.67) |
| | 1620 - Totals | (\$16,715.40) | (\$10,029.24) | (\$6,686.16) | (66.67%) |
| 1640 | | | | | |
| 1640.000 | Accumulated Depr Building | (1,046,929.59) | (978,482.55) | (68,447.04) | (7.00) |
| | 1640 - Totals | (\$1,046,929.59) | (\$978,482.55) | (\$68,447.04) | (7.00%) |
| 1650 | | | | | |
| 1650.000 | Accumulated Depr Equipmnt | (823,737.20) | (835,625.95) | 11,888.75 | 1.42 |
| | 1650 - Totals | (\$823,737.20) | (\$835,625.95) | \$11,888.75 | 1.42% |
| 1810 | | | | | |
| 1810.090 | Acc. Amortization - 1992 | .00 | (37,898.68) | 37,898.68 | 100.00 |
| | 1810 - Totals | \$0.00 | (\$37,898.68) | \$37,898.68 | 100.00% |
| | ASSETS TOTALS | \$4,943,815.29 | \$4,573,285.73 | \$370,529.56 | 8.10% |
| LIABILITIES AND FUND EQUITY | | | | | |
| LIABILITIES | | | | | |
| 2020 | | | | | |
| 2020.000 | Accounts Payable | .00 | 3,405.47 | (3,405.47) | (100.00) |
| | 2020 - Totals | \$0.00 | \$3,405.47 | (\$3,405.47) | (100.00%) |
| 2025 | | | | | |
| 2025.000 | Interfund Payable | 361,983.96 | .00 | 361,983.96 | +++ |
| | 2025 - Totals | \$361,983.96 | \$0.00 | \$361,983.96 | +++ |
| 2100 | | | | | |
| 2100.006 | Deposits - Garbage | 10,861.38 | 12,959.57 | (2,098.19) | (16.19) |
| | 2100 - Totals | \$10,861.38 | \$12,959.57 | (\$2,098.19) | (16.19%) |
| 2500 | | | | | |
| 2500.500 | Notes Payable-State | 1,389,570.65 | 1,505,368.20 | (115,797.55) | (7.69) |
| | 2500 - Totals | \$1,389,570.65 | \$1,505,368.20 | (\$115,797.55) | (7.69%) |
| 2600 | | | | | |
| 2600.000 | Accrued Postclosure Costs | 427,197.03 | 438,716.86 | (11,519.83) | (2.63) |
| | 2600 - Totals | \$427,197.03 | \$438,716.86 | (\$11,519.83) | (2.63%) |
| | LIABILITIES TOTALS | \$2,189,613.02 | \$1,960,450.10 | \$229,162.92 | 11.69% |



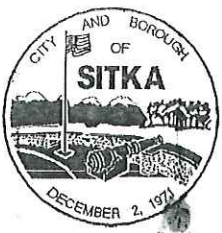
Balance Sheet

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Current YTD Balance | Prior Year YTD Total | Net Change | Change % |
|---------------|--|-------------------------|-------------------------|-----------------------|------------------|
| Fund Category | Proprietary Funds | | | | |
| Fund Type | Enterprise Funds | | | | |
| Fund | 230 - Solid Waste Fund | | | | |
| | FUND EQUITY | | | | |
| 2800 | | | | | |
| 2800.002 | Contributed Cap.-State | 5,559,845.45 | 5,559,845.45 | .00 | .00 |
| 2800.003 | Contributed Cap.-Local | 37,500.00 | 37,500.00 | .00 | .00 |
| | 2800 - Totals | \$5,597,345.45 | \$5,597,345.45 | \$0.00 | 0.00% |
| 2900 | | | | | |
| 2900.010 | Reserve for Encumbrances | 7,403.00 | 7,403.00 | .00 | .00 |
| | 2900 - Totals | \$7,403.00 | \$7,403.00 | \$0.00 | 0.00% |
| 2910 | | | | | |
| 2910.140 | Designated-Capital Project | (771,715.02) | (771,715.02) | .00 | .00 |
| | 2910 - Totals | (\$771,715.02) | (\$771,715.02) | \$0.00 | 0.00% |
| 2920 | | | | | |
| 2920.000 | Undesignated/Re. Earnings | (3,109,753.55) | (2,643,207.71) | (466,545.84) | (17.65) |
| | 2920 - Totals | (\$3,109,753.55) | (\$2,643,207.71) | (\$466,545.84) | (17.65%) |
| 2965 | | | | | |
| 2965.000 | P/Y Encumbrance Control | (7,403.00) | (7,403.00) | .00 | .00 |
| | 2965 - Totals | (\$7,403.00) | (\$7,403.00) | \$0.00 | 0.00% |
| | FUND EQUITY TOTALS Prior to Current Year Changes | \$1,715,876.88 | \$2,182,422.72 | (\$466,545.84) | (21.38%) |
| | Prior Year Fund Equity Adjustment | .00 | | | |
| | Fund Revenues | (3,519,881.98) | | | |
| | Fund Expenses | 2,481,556.59 | | | |
| | FUND EQUITY TOTALS | \$2,754,202.27 | \$2,182,422.72 | \$571,779.55 | 26.20% |
| | LIABILITIES AND FUND EQUITY TOTALS | \$4,943,815.29 | \$4,142,872.82 | \$800,942.47 | 19.33% |
| | Fund 230 - Solid Waste Fund Totals | \$0.00 | \$430,412.91 | (\$430,412.91) | (100.00%) |
| | Fund Type Enterprise Funds Totals | \$0.00 | \$430,412.91 | (\$430,412.91) | (100.00%) |
| | Fund Category Proprietary Funds Totals | \$0.00 | \$430,412.91 | (\$430,412.91) | (100.00%) |
| | Grand Totals | \$0.00 | \$430,412.91 | (\$430,412.91) | (100.00%) |



Balance Sheet

Through 12/31/17

Detail Listing

Include Rollup Account/Rollup to Account

| Account | Account Description | Current YTD Balance | Prior Year YTD Total | Net Change | Change % |
|---|---|------------------------|-------------------------|-----------------------|-----------------|
| Fund Category Proprietary Funds | | | | | |
| Fund Type Capital Projects Funds | | | | | |
| Fund 740 - Capital Project-Solid Wst | | | | | |
| ASSETS | | | | | |
| 1030 | | | | | |
| 1030.100 | Investment-Central Trea. | 497,781.53 | 1,462,372.19 | (964,590.66) | (65.96) |
| | 1030 - Totals | \$497,781.53 | \$1,462,372.19 | (\$964,590.66) | (65.96%) |
| | ASSETS TOTALS | \$497,781.53 | \$1,462,372.19 | (\$964,590.66) | (65.96%) |
| FUND EQUITY | | | | | |
| 2900 | | | | | |
| 2900.010 | Reserve for Encumbrances | 2,106.25 | 2,106.25 | .00 | .00 |
| | 2900 - Totals | \$2,106.25 | \$2,106.25 | \$0.00 | 0.00% |
| 2910 | | | | | |
| 2910.140 | Designated-Capital Project | 771,715.02 | 771,715.02 | .00 | .00 |
| | 2910 - Totals | \$771,715.02 | \$771,715.02 | \$0.00 | 0.00% |
| 2920 | | | | | |
| 2920.000 | Undesignated/Re. Earnings | 690,657.17 | 690,657.17 | .00 | .00 |
| | 2920 - Totals | \$690,657.17 | \$690,657.17 | \$0.00 | 0.00% |
| 2965 | | | | | |
| 2965.000 | P/Y Encumbrance Control | (2,106.25) | (2,106.25) | .00 | .00 |
| | 2965 - Totals | (\$2,106.25) | (\$2,106.25) | \$0.00 | 0.00% |
| | FUND EQUITY TOTALS Prior to Current Year Changes | \$1,462,372.19 | \$1,462,372.19 | \$0.00 | 0.00% |
| | Prior Year Fund Equity Adjustment | .00 | | | |
| | Fund Revenues | (500,000.00) | | | |
| | Fund Expenses | 1,464,590.66 | | | |
| | FUND EQUITY TOTALS | \$497,781.53 | \$1,462,372.19 | (\$964,590.66) | (65.96%) |
| | LIABILITIES AND FUND EQUITY TOTALS | \$497,781.53 | \$1,462,372.19 | (\$964,590.66) | (65.96%) |
| | Fund 740 - Capital Project-Solid Wst Totals | \$0.00 | \$0.00 | \$0.00 | +++ |
| | Fund Type Capital Projects Funds Totals | \$0.00 | \$0.00 | \$0.00 | +++ |