Water Utility Financial Analysis As Of, And For the Six-Month Period Ending December 31, 2017

KPI Dashboard

Indicator	Amount	Compared	Compared
		To Last Yr	To Plan
Revenue	1,217,927	Not Significantly Different	Met Plan
Earnings (Loss) Before Interest	(29,666)	-	1
		Declined From Last Year	Smaller Loss Than Planned
Earnings Before Interest and	503,139	-	1
Depreciation		Declined From Last Year	More Earnings Than Planned
Net Income	370,083		1
		Not Significantly Different	More Net Income Than Planned
Total Working Capital	2,427,436	←⇒	1
	2	Greater than last year	Exceeded Plan
Repair Reserve (1% of PPI)	359,381	Not Significantly Different	Met Plan
Working Capital Appropriated For	1,121,745	1	()
Projects		Greater Than Last Year	Met Plan
Undesignated Working Capital	946,310	1	1
-		Less Than Last Year	Greater Than Plan
Days Cash on Hand, Total Working	465.77	-	1
Capital		Less Than Last Year	Exceeded Plan
Days Cash on Hand, Undesignated Working Capital	181.73	-	1
Sapara.		Less Than Last Year	Exceeded Plan

The Water Fund is stable and its performance to date in FY2018 is ahead of plan. Working capital grew by \$120.2K in the 2nd Quarter; however, cash flow after debt service is again not fulling covering the decline in value of property, plant and equipment (i.e., depreciation). Cash

flow is has declined from 91% of depreciation in the 1st quarter of FY2017 to 76% of depreciation in the 1st Quarter of FY2018 to 55% of depreciation for the first 6 months of FY2018 (excluding grant revenue). This signifies that all existing working capital will be used to renovate and replace existing assets; any future expansion of infrastructure (such as an alternative water line or additional water tower) will need to likely be financed through taking on additional debt.

The proposed alternative water line project is a good illustration of the fact that current working capital, while growing, is insufficient to meet future infrastructure demands, requiring additional debt. A reasonable cost estimate for the project (in this early stage of development) is \$18 million. Annual debt service on \$18 million, assuming financing through the State of Alaska Clean Drinking Water Loan Program, would be approximately \$986K per year. Cash flow from operations, less principal repayment and excluding grant revenue, was \$294K for the 6-month period; projected to a full fiscal year, this amount would be \$588K. Thus, existing cash flow from operations is insufficient to fund the additional debt service for this project. Accordingly, this critical capital project can't be accomplished without a substantial user fee increase (an increase of 22% is recommended for adoption in FY2019).

The insufficient level of existing working capital, coupled with the need to complete critical near term infrastructure additions and renovations (such as the alternative water supply), speaks to the need to again significantly raise water user fees. The long range fiscal plan for the Water Fund reflects this same conclusion.

Working Capital					
Cash Flow:					
Net Income Plus Depreciation Less Principal	201,359	504,903	*		706,262
CapEx, Accruals, and other Balance Sheet Changes	70,117	(384,614)	• 10		(314,497)
Increase in (Decrease in) Working Capital	271,476	120,289		245	391,765
Plus Beginning Total Working Capital	2,035,671	2,307,147			2,035,671
Equals Ending Total Working Capital:	2,307,147	2,427,436			2,427,436
Working Capital Detail:					
Repair Reserve (1% of PPE):	359,381	359,381			359,381
Working Capital Designated for CapEx	1,146,453	1,121,745			1,121,745
Undesignated Working Capital	801,313	946,310			946,310
Total Working Capital:	2,307,147	2,427,436			2,427,436
Days On Hand Annual Cash Outlays in Total Working Capital:	438.98	469.73	-:		465.77
Days On Hand Annual Cash Outlays in Total Working Capital					
Less Repair Reserve:	370.60	400.19	-		655.70
Days On Hand Annual Cash Outlays in Undesignated Working Capital	152,47	183.12	•	•	181.57
Working Capital Calt Current Assets	2,748,194	2,868,483			2,868,483
Current Liabilities	(47,809)	(47,809)			(47,809)
CPLTD	(393,238)	(393,238)	•		(393,238)
Total Working Capital	2,307,147	2,427,436			2,427,436

634,044	72,218	557,037	149,225
(19,813)	(294,684)	(314,497)	-
614,231	(222,466)	242,540	149,225
1,837,844	197,827	2,035,671	
2,452,075	(24,639)	2,278,211	149,225

City and Borough of Sitka

Water Utility

Income Statement

For The Twelve-Month Period Ending June 30, 2018 (Unaudited)

	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun	FY2018 YTD	FY2017 YTD	Variance To	FY2018 Plan (S/L - 50.00%)	Variance To FY2018 Plan
Beveryes	<u>2017</u>	2017	2018	2018	TID	110	F12017 11D	(3/2 - 30.0078)	11201011011
Revenue: Water Sales	612,857	578,305	-	-	1,191,162	1,142,259	48,903	1,176,940	14,222
Jobbing	15,723	7,000	141	- -	22,723	12,188	10,535	8,100	14,623
Other Operating Revenue	1,077	2,965		<u> </u>	4,042	12,626	(8,584)	12,750	(8,708)
							20-20-20-20-20-20-20-20-20-20-20-20-20-2		100112000
Total Revenue:	629,657	588,270		=	1,217,927	1,167,073	50,854	1,197,790	20,137
Cost of Sales:									
Distribution	96,793	106,715	20		203,508	150,584	(52,924)	341,603	138,095
Treatment	60,500	78,692	(2)	27	139,192	117,475	(21,717)	99,539	(39,654)
Jobbing	0.50	(2 2)	5.)	23	2 2	100 0000	-	=
Depreciation	266,402	266,403			532,805	442,579	(90,226)	532,805	
Total Cost of Sales:	423,695	451,810			875,505	710,638	(164,867)	973,946	98,441
Gross Margin:	205,962	136,460	20	<u></u>	342,422	456,435	(114,013)	223,844	118,578
	32.71%	23.20%			28.12%	39.11%	-10.99%	18.69%	9.43%
Selling and Administrative Expenses	204,115	167,973			372,088	284,471	(87,617)	399,920	27,832
		(0)			(20.000)	171.054	(201,630)	(176,076)	146,410
Earnings Before Interest (EBI):	1,847 0.29%	(31,513) -5.36%	100	<u></u>):	(29,666) -2.44%	171,964 14.73%	-17.17%	-14.70%	12.26%
Non-operating Revenue and Expense:	0.29%	-3.30%			-2.4470	14.7370	27.2770	2	2 000,000
Non-operating revenue:	15,358	11,707	340	(-)	27,065	24,193	2,872	24,250	2,815
Grant Revenue	35,927	376,481	120	-	412,408	234,478	177,930	412,408	
Interest Expense:	(19,862)	(19,862)	<u> </u>	27	(39,724)	(42,670)	2,946	(39,724)	
Total Non-operating Revenue & Expense:	31,423	368,326		<u> </u>	399,749	216,001	183,748	396,934	2,815
					270.002	207.005	(17 992)	220,859	149,225
Net Income:	<u>33,270</u> 5.28%	336,813 57.25%			<u>370,083</u> 30.39%	<u>387,965</u> 33.24%	<u>(17,882)</u> -35.16%	18.44%	11.95%
	3.2076								2002 S2027
Earnings Before Interest and Depreciation (EBID):	268,249	234,890	-	(€)	503,139	614,543	(111,404)	356,730	146,410
	42.60%	39.93%			41.31%	52.66%	-11.35%	29.78%	11.53%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	299,672	603,216			902,888	830,544	72,344	753,664	149,225
Debt Principal	98,313	98,313			196,626	196,500	(126)	196,626	
Debt Principal Coverage Surplus/Deficit	201,359	504,903			706,262	634,044	72,218	557,037	149,225
Debt Principal Coverage Percentage	305%	614%			459.19%	422.67%	36.52%	383.30%	75.89%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)									
	201 350	504 903			706.262	634.044	72.218	557,037	149,225
Depreciation	201,359 266,402	504,903 266,403			706,262 532,805	634,044 442,579	72,218 (90,226)	557,037 532,805	149,225

									FY20	140		FY2018 Intracted	Inte	FY2018 erdepartment		FY2018
				State	State	Federal	- 1	Construction	2.00		A COLUMN TO	Services	IIICC	Services		Vehicles
	FY2018	10000		Grant	Loan	Loan	- 0	In Progress	Supp	Name of the last	-	xpenses	133	Expenses		xpenses
Unspent Capital Project Working Capital Appropriation	Appropriations	Cash		A/R	A/R	A/R		7/1/2017	Ехреі	ises	-	<u>хрепзез</u>		Experioes		MPCHIOLO.
			^					\$ 34,507.92	¢ 2	.094.91	¢	24,084.39	\$	15,502.57	\$	10,143.00
90651 - O'Cain Street Main Replacement	Ş -		33.29 \$	-		Ş -		3 34,307.32	4 4	,054.51	4	2-1,00 1105	4		4	
80238 - Japonski Island Water Design	\$ -		00.00 \$			\$ -	.	\$	2		4	1,144.70	4	37.21	4	
90652 - UV Disinfection Facility	\$ -	\$ 278,5	93.57 \$	-	\$ -	\$ -		\$ -	\$		3	1,144.70	7	37.21	4	
90673 - HPR Water Improvements	\$ -	\$ 31,1	85.63 \$	-		\$ -	-	\$	\$		\$		\$		4	
90675 - SMCR Water Improvements - Roundabout to Br	\$ -	\$ 150,0	00.00 \$	-		\$ -	- 1	\$ -	\$		\$		\$		4	
90744 - Jeff Davis Street Water Main Replacement	\$ -	\$ 2,7	22.20 \$	-	\$ -	\$ -	- 1	\$ 1,106,984.04	\$	E	\$		\$		\$	
90754 - DeArmond Water Main	\$ -	\$ 50,0	00.00 \$	-		\$ -		\$ -	\$		\$		\$		5	75 E7 E 11 S
90766 - Baranoff Street W/WW Replacement	\$ -	\$	- \$	-		\$ -		\$ -	\$	*	\$		\$		7	
90790 - DeGroff Street Utilities and Street Improvemen	\$ -	\$ (5,1	82.78)		\$ 10,614.44	\$ 37,989.	76	\$ 6,578.54	\$		\$	48,604.24	\$		2	LEU STATES
90796 - Brady Street Water/Wastewater (HPR to Gavan	\$ -	\$ 10,0	00.00 \$	-		\$ -		\$	\$	-	\$		\$		5	
90797 - Convert Whitcombe Heights Water Tank PRV to	\$ -	\$ 11,0	00.00 \$	-		\$ -	.	\$	\$		\$		\$		\$	
90801 - Sitka FY17 Paving	\$ -	\$ 25,0	00.00 \$	-		\$ -	.	\$	\$		\$		\$		5	
90803 - Marine Street Utilities & Street Improvements	\$ -	\$ 100,0	00.00 \$	-		\$ -	.	\$ -	\$		\$		\$		Ş	
90819 - South Lake / West Degroff Improvements	\$ -	\$ (524,4	76.74) \$	412,407.61	\$ 38,865.18	\$ 138,098	.49	\$ 125,073.45	\$		\$	189.00	\$	-	4	
90833 - Critical Secondary Water Line	\$ 75,000.00	\$ 74,1	66.07 \$	-	\$ -	\$.	.	\$	\$		\$	THE PARTY OF	5	833.93	Ş	
90838 - Lincoln Street Paving (Harbor Way to Harbor Dr	\$ 20,000.00	\$ 20,0	00.00 \$	-	\$ -	\$.	.	\$	\$		\$		\$		\$	
90843 - Lake Street (DeGrof to Arrowhead & Hirst)	\$ 75,000.00	\$ 75,0	00.00 \$	-	\$ -	\$ -	. 1	\$	\$		\$		Ş		\$	
90844 - Lincoln Street Utilities (Jeff Davis to Harbor Driv	\$ 75,000.00	\$ 75,0	00.00 \$	-	\$ -	\$ -	-	\$	\$	Reten	\$		\$		\$	
Unidentified Balancing Amount	\$ -	\$ (39,1	71.43) \$	-	\$ ÷	\$ -		\$	\$	12 12	\$		\$_		\$	
Total:	\$ 245,000.00	\$ 483,7	69.81 \$	412,407.61	\$ 49,479.62	\$ 176,088	.25	\$ 1,273,143.95	\$ 2	,094.91	\$	74,022.33	\$	16,373.71	\$	10,143.00
									VENEZA!	The state of	1935				Service of the least	H SUDZOM

Unspent Capital Project Working Capital Appropriatio	FY2018 Total Expenses	Mixed Project Expenses From Fund 730	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction In <u>Progress</u>	Total <u>Assets</u>	Accounts <u>Payable</u>	Retainage <u>Payable</u>	Total <u>Liabilities</u>	Working <u>Capital</u>
90651 - O'Cain Street Main Replacement	\$ 51,824.87	\$ -	\$ -	\$ -	\$ 34,507.92	\$ 114,441.21	\$ -	\$ -	\$ -	\$ 79,933.29
80238 - Japonski Island Water Design	Š -	Š -	\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ 70,000.00
90652 - UV Disinfection Facility	\$ 1,181.91	\$	\$ -	\$ -	\$ -	\$ 278,593.57	\$ -	\$ -	\$ -	\$ 278,593.57
90673 - HPR Water Improvements	Š	\$	\$ -	\$ -	\$ -	\$ 31,185.63	\$ -	\$ -	\$ -	\$ 31,185.63
90675 - SMCR Water Improvements - Roundabout to B	\$	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ 150,000.00
90744 - Jeff Davis Street Water Main Replacement	\$	\$ -	\$ -	\$ -	\$ 1,106,984.04	\$ 1,109,706.24	\$ -	\$ -	\$ -	\$ 2,722.20
90754 - DeArmond Water Main	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00
90766 - Baranoff Street W/WW Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90790 - DeGroff Street Utilities and Street Improvemen	\$ 48,604.24	\$	\$ -	\$ -	\$ 6,578.54	\$ 49,999.96	\$ -	\$ -	\$ -	\$ 43,421.42
90796 - Brady Street Water/Wastewater (HPR to Gavar	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00
90797 - Convert Whitcombe Heights Water Tank PRV to	\$ -	\$	\$ -	\$ -	\$ -	\$ 11,000.00	\$ -	\$ -	\$ -	\$ 11,000.00
90801 - Sitka FY17 Paving	\$ -	\$	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 25,000.00
90803 - Marine Street Utilities & Street Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
90819 - South Lake / West Degroff Improvements	\$ 189.00	\$ 536,806.65	\$ -	\$ -	\$ 125,073.45	\$ 189,967.99	\$ -	\$ -	\$ -	\$ 64,894.54
90833 - Critical Secondary Water Line	\$ 833.93	\$	\$ -	\$ -	\$ -	\$ 74,166.07	\$ -	\$ -	\$ -	\$ 74,166.07
90838 - Lincoln Street Paving (Harbor Way to Harbor D	\$	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
90843 - Lake Street (DeGrof to Arrowhead & Hirst)	\$ -	\$ -	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
90844 - Lincoln Street Utilities (Jeff Davis to Harbor Driv	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (39,171.43)	\$ -	\$ -	_ \$ -	\$ (39,171.43)
Total:	\$ 102,633.95	\$ 536,806.65	\$ -	\$ -	\$ 1,273,143.95	\$ 2,244,889.24	\$ -	\$ -	\$ -	\$ 1,121,745.29



		Annual	MTD	YTD	Budget Less	% of	Prior Year	
Account	Account Description	Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	YTD Total	
F 16-1-	B. Carlotte P. Carlotte							
Fund Catego	And control accomplete the fitter of the control of							
17.7	Enterprise Funds							
	210 - Water Fund							
	ENUE Division 300 - Revenue							
L	Department 340 - Operating Revenue							
3411	Department 340 - Operating Revenue							
3411.000	Water-Residential	1,520,280.00	126,709.68	758,890.24	761,389.76	50	737,666.79	
	3411 - Totals	The state of the s	\$126,709.68	\$758,890.24	\$761,389.76	50%	\$737,666.79	
3412		1-1/	,,	, , , , , , , , , , , , , , , , , , , ,	1.02		(0)	
3412.000	Water-Commercial	822,000.00	60,785.51	426,128.05	395,871.95	52	398,970.33	
	3412 - Totals		\$60,785.51	\$426,128.05	\$395,871.95	52%	\$398,970.33	
3413								
3413.000	Water-Harbor	11,600.00	1,065.93	6,144.36	5,455.64	53	5,621.97	
	3413 - Totals	\$11,600.00	\$1,065.93	\$6,144.36	\$5,455.64	53%	\$5,621.97	
3491								
3491.000	Jobbing-Labor	13,800.00	3,149.95	22,722.50	(8,922.50)	165	11,734.53	
	3491 - Totals	\$13,800.00	\$3,149.95	\$22,722.50	(\$8,922.50)	165%	\$11,734.53	
3492								
3492.000	Jobbing-Materials/Parts	1,200.00	.00	.00	1,200.00	0	453.60	25
	3492 - Totals	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$453.60	
3493		*						
3493.000	Jobbing-Equipment	1,200.00	.00	.00	1,200.00	0	.00	
	3493 - Totals	The state of the s	\$0.00	\$0.00	\$1,200.00	0%	\$0.00	
	Department 340 - Operating Revenue Totals	\$2,370,080.00	\$191,711.07	\$1,213,885.15	\$1,156,194.85	51%	\$1,154,447.22	
	Department 350 - Non-Operating Revenue							
3501	8							
3501.001	Connection Fees	25,000.00	725.00	3,645.00	21,355.00	15	12,235.00	
3501.003	Other Revenue	.00	.00	100.00	(100.00)	+++	.00	
	3501 - Totals		\$725.00	\$3,745.00	\$21,255.00	15%	\$12,235.00	
	Department 350 - Non-Operating Revenue Totals	\$25,000.00	\$725.00	\$3,745.00	\$21,255.00	15%	\$12,235.00	
	Department 360 - Uses of Prop & Investment							
3610		15211121121			12/2 12/2/2/2	124		
3610.000	Interest Income	48,500.00	4,126.67	27,065.18	21,434.82	56	24,194.72	
	3610 - Totals		\$4,126.67	\$27,065.18	\$21,434.82	56%	\$24,194.72	
	Department 360 - Uses of Prop & Investment Totals	\$48,500.00	\$4,126.67	\$27,065.18	\$21,434.82	56%	\$24,194.72	



	07 001000 V2 73.00		Annual	MTD	YTD	Budget Less	% of	Prior Year	
Account	Account Description		Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	YTD Total	
Fund Category	Proprietary Funds								
	Enterprise Funds								
Fund 2	210 - Water Fund								
REVE	NUE								
Div	vision 300 - Revenue								
	Department 380 - Miscellaneo	ous							
3807				1992					
3807.000	Miscellaneous	-	.00	.00	.00	.00	+++	136.67	
		3807 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$136.67	
3820	ene mew v.		F00.00		206 50	202.44		252.00	
3820.000	Bad Debt Collected	2022 703 7	500.00	.00	296.59	203.41	59 59%	253.80 \$253.80	
		3820 - Totals _	\$500.00 \$500.00	\$0.00	\$296.59 \$296.59	\$203.41 \$203.41	59%	\$390.47	
		Department 380 - Miscellaneous Totals _		\$0.00		\$1,199,088.08	51%	\$1,191,267.41	
		Division 300 - Revenue Totals	\$2,444,080.00	\$196,562.74	\$1,244,991.92		51%	\$1,191,267.41	
		REVENUE TOTALS	\$2,444,080.00	\$196,562.74	\$1,244,991.92	\$1,199,088.08	51%	\$1,191,207.41	
EXPE		(30)							
	vision 600 - Operations								
	Department 601 - Administra	tion							
5110	Desiries Calerias (Magas		1,500.00	.00	.00	1,500.00	0	.00	
5110.001	Regular Salaries/Wages		23,000.00	.00	.00	23,000.00	0	.00	
5110.004	Overtime Toma Wagos		29,000.00	.00	.00	29,000.00	0	.00	
5110.010	Temp Wages	5110 - Totals	\$53,500.00	\$0.00	\$0.00	\$53,500.00	0%	\$0.00	
5120		3110 - Totals	\$33,300.00	φ0.00	40.00	455/500100	0,0	- Tolloo	2
5120.001	Annual Leave		10,535.00	.00	.00	10,535.00	0	.00	
5120.001	SBS		3,833.40	.00	.00	3,833.40	0	.00	
5120.002	Medicare		906.76	.00	.00	906.76	0	.00	
5120.003	PERS		5,060.00	.00	.00	5,060.00	0	.00	
5120.007	Workmen's Compensation		2,334.80	.00	.00	2,334.80	0	.00	
	CO 35000 000	5120 - Totals	\$22,669.96	\$0.00	\$0.00	\$22,669.96	0%	\$0.00	
5203				** Prompton de Cilife					
5203.005	Heating Fuel		6,000.00	391.95	1,028.01	4,971.99	17	1,679.33	
	is and marketing ** 2000 TOBOSH	5203 - Totals	\$6,000.00	\$391.95	\$1,028.01	\$4,971.99	17%	\$1,679.33	
5204									
5204.001	Cell Phone Stipend		900.00	.00	.00	900.00	0	.00	
		5204 - Totals	\$900.00	\$0.00	\$0.00	\$900.00	0%	\$0.00	
5205									
5205.000	Insurance	e .	21,000.00	1,732.70	10,396.20	10,603.80	50	10,194.66	
		5205 - Totals	\$21,000.00	\$1,732.70	\$10,396.20	\$10,603.80	50%	\$10,194.66	
		- 1							



Assaust	Account Description		Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total	
Account			budget Amount	Actual Amount	Actual Amount	TTD Actual	buuget	TTD Total	
	y Proprietary Funds								
41 ACC 18	Enterprise Funds		8,500						
	210 - Water Fund								
EXPE	vision 600 - Operations								
	Department 601 - Administration								
5206	Department VVI Administration								
5206.000	Supplies		1,600.00	73.25	84.11	1,515.89	5	235.81	
		5206 - Totals	\$1,600.00	\$73.25	\$84.11	\$1,515.89	5%	\$235.81	
5208									
5208.000	Bldg Repair & Maint	2000	6,500.00	1,603.51	3,031.97	3,468.03	47	5,920.68	
		5208 - Totals	\$6,500.00	\$1,603.51	\$3,031.97	\$3,468.03	47%	\$5,920.68	
5211					*******		F0:	42.750.00	
5211.000	Data Processing Fees		37,777.00	3,148.08	18,888.48	18,888.52	50 50%	13,759.98 \$13,759.98	
F040		5211 - Totals	\$37,777.00	\$3,148.08	\$18,888.48	\$18,888.52	50%	\$13,759.98	
5212 000	Contracted/Purchased Serv		168,767.68	8,377.45	76,787.04	91,980.64	45	5,378.60	
5212.000	Contracted/Purchased Serv	5212 - Totals	\$168,767.68	\$8,377.45	\$76,787.04	\$91,980.64	45%	\$5,378.60	
5214		JZIZ Totals	\$100,707.00	40/377113	4,0,,0,,0,	431/300101	10.70	40/01010	
5214.000	Interdepartment Services		440,124.00	55,433.81	229,230.20	210,893.80	52	228,360.92	
	8	5214 - Totals	\$440,124.00	\$55,433.81	\$229,230.20	\$210,893.80	52%	\$228,360.92	
5222					2 30				
5222.000	Postage		7,000.00	.00	2,137.50	4,862.50	31	3,375.00	
		5222 - Totals	\$7,000.00	\$0.00	\$2,137.50	\$4,862.50	31%	\$3,375.00	
5224								59/51 199	
5224.000	Dues & Publications		2,000.00	100.00	1,171.00	829.00	59	823.00	
		5224 - Totals	\$2,000.00	\$100.00	\$1,171.00	\$829.00	59%	\$823.00	
5226	11		4 500 00	00	993.85	506.15	66	32.20	
5226.000	Advertising	5226 - Totals	1,500.00 \$1,500.00	.00 \$0.00	\$993.85	\$506.15	66%	\$32.20	
5230		5220 - 10tais	\$1,500.00	\$0.00	\$993.03	\$300.13	0070	\$32,20	
5230.000	Bad Debts		.00	3,355.41	5,336.55	(5,336.55)	+++	.00	
3230.000	bad bebts	5230 - Totals	\$0.00	\$3,355.41	\$5,336.55	(\$5,336.55)	+++	\$0.00	
5231			TOTAL SE	ು∗ಟ್ಟಿಕೊಡಡನೆ ಕ ಾ	**************************************	**Experience FACE		auto a considera de la	
5231.000	Credit Card Expense		30,000.00	2,662.50	20,184.35	9,815.65	67	14,690.83	
	contract works a constitue of the Constitution	5231 - Totals	\$30,000.00	\$2,662.50	\$20,184.35	\$9,815.65	67%	\$14,690.83	
5290									
5290.000	Other Expenses	_	500.00	2,818.40	2,818.40	(2,318.40)	564	20.00	
		5290 - Totals	\$500.00	\$2,818.40	\$2,818.40	(\$2,318.40)	564%	\$20.00	



		*8	Annual	MTD	YTD	Budget Less	% of	Prior Year	
Account	Account Description		Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	YTD Total	
Fund Catego	ory Proprietary Funds								
Fund Typ	e Enterprise Funds								
5.000000 4505	210 - Water Fund								
	PENSE								
	Division 600 - Operations								
	and the state of t	Department 601 - Administration Totals	\$799,838.64	\$79,697.06	\$372,087.66	\$427,750.98	47%	\$284,471.01	
	Department 605 - Distribution	A CONTROL OF THE CONT							
5110									
5110.001	Regular Salaries/Wages		224,442.40	8,427.39	49,901.14	174,541.26	22	48,953.28	
5110.002	Holidays		.00	1,551.16	4,830.30	(4,830.30)	+++	3,994.06	
5110.003	Sick Leave		.00	990.33	3,119.02	(3,119.02)	+++	3,489.69	
5110.004	Overtime		.00	418.77	5,196.29	(5,196.29)	+++	2,381.38	
		5110 - Totals	\$224,442.40	\$11,387.65	\$63,046.75	\$161,395.65	28%	\$58,818.41	
5120									
5120.001	Annual Leave		.00	1,820.68	13,278.12	(13,278.12)	+++	12,938.12	
5120.002	SBS		12,769.41	815.80	4,699.78	8,069.63	37	4,427.53	
5120.003	Medicare		3,020.50	192.97	1,111.68	1,908.82	37	1,047.31	
5120.004	PERS		45,828.43	2,905.82	15,905.92	29,922.51	35	15,006.16	
5120.005	Health Insurance		75,239.24	5,589.20	28,325.93	46,913.31	38	23,939.70	
5120.006	Life Insurance		42.48	2.84	15.09	27.39	36	14.40	
5120.007	Workmen's Compensation		10,077.24	597.55	3,271.34	6,805.90	32	3,071.93	
		5120 - Totals	\$146,977.30	\$11,924.86	\$66,607.86	\$80,369.44	45%	\$60,445.15	
5201									
5201.000	Training and Travel		4,500.00	139.00	277.00	4,223.00	6	1,767.41	
		5201 - Totals	\$4,500.00	\$139.00	\$277.00	\$4,223.00	6%	\$1,767.41	
5202									
5202.000	Uniforms		600.00	.00	89.19	510.81	15	11.13	
		5202 - Totals	\$600.00	\$0.00	\$89.19	\$510.81	15%	\$11.13	
5203								¥0	
5203.001	Electric		33,000.00	426.22	15,141.76	17,858.24	46	11,375.24	
		5203 - Totals	\$33,000.00	\$426.22	\$15,141.76	\$17,858.24	46%	\$11,375.24	
5204									
5204.001	Cell Phone Stipend		.00	100.00	500.00	(500.00)	+++	450.00	
		5204 - Totals	\$0.00	\$100.00	\$500.00	(\$500.00)	+++	\$450.00	
5206									
5206.000	Supplies	W	17,000.00	.00	9,783.63	7,216.37	58	2,349.95	
		5206 - Totals	\$17,000.00	\$0.00	\$9,783.63	\$7,216.37	58%	\$2,349.95	
5207									
5207.000	Repairs & Maintenance	38	7,000.00	.00	559.51	6,440.49	8	1,115.55	
		5207 - Totals	\$7,000.00	\$0.00	\$559.51	\$6,440.49	8%	\$1,115.55	



Through 12/31/17 Detail Listing Include Rollup Account/Rollup to Account

			Annual	MTD	YTD	Budget Less	% of	Prior Year
ccount	Account Description		Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	YTD Total
and Category	y Proprietary Funds						881	
Fund Type	Enterprise Funds							
Fund :	210 - Water Fund							
EXPE	ENSE							
Di	ivision 600 - Operations							
	Department 605 - Distribution							
212			0.000 0.000 0.000		00	25 024 44	0	464.60
212.000	Contracted/Purchased Serv	-	25,034.44	.00	.00.	25,034.44 \$25,034.44	0%	\$464.60
		5212 - Totals	\$25,034.44	\$0.00	\$0.00	\$25,034.44	070	φ101.00
221	74		10 151 00	1 550 66	6,788.52	12,362.48	35	12,840.60
221.000	Transportation/Vehicles		19,151.00	1,559.66	\$6,788.52	\$12,362.48	35%	\$12,840.60
		5221 - Totals	\$19,151.00	\$1,559.66	\$0,700.32	\$12,302.40	3370	ψ12/0 10100
223			2,000.00	.00	.00	2,000.00	0	.00
223.000	Tools & Small Equipment	F222 Totale	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00
		5223 - Totals	\$2,000.00	ф0.00	φυ.υυ	\$2,000.00		diam'r.
227			3,000.00	.00	739.66	2,260.34	25	906.03
227.002	Rent-Equipment	5227 - Totals	\$3,000.00	\$0.00	\$739.66	\$2,260.34	25%	\$906.03
		5227 - Totals	\$3,000.00	φ0.00	φ/33.00	42/2001		
290			500.00	.00	17.26	482.74	3	39.87
290.000	Other Expenses		200,000.00	20,784.76	39,956.73	160,043.27	20	.00
290.100	Unanticipated Repairs	5290 - Totals	\$200,500.00	\$20,784.76	\$39,973.99	\$160,526.01	20%	\$39.87
			\$683,205.14	\$46,322.15	\$203,507.87	\$479,697.27	30%	\$150,583.94
		Department 605 - Distribution Totals	4005/205111	4 10/0-000	1	•		
	Department 610 - Treatment							
110	Decider Calaries/Mages		4,836.00	7,477.44	34,663.03	(29,827.03)	717	28,935.53
5110.001	Regular Salaries/Wages Overtime		.00	335.28	1,350.71	(1,350.71)	+++	1,759.32
110.004	Overtime	5110 - Totals	\$4,836.00	\$7,812.72	\$36,013.74	(\$31,177.74)	745%	\$30,694.85
-420		SII Totaly	φ ιγοσοίος	A 1 1	Fe 0.00000000000000000000000000000000000	** ** ** ** ** ** ** ** ** ** ** ** **		
5 120 5120.002	SBS		296.51	478.91	2,217.23	(1,920.72)	748	1,880.31
5120.002	Medicare		70.14	113.28	524.49	(454.35)	748	444.76
5120.003	PERS		1,064.13	1,718.80	7,957.30	(6,893.17)	748	6,748.21
5120.004	Health Insurance		.00	3,323.22	14,578.75	(14,578.75)	+++	9,828.42
5120.005	Life Insurance		.00	1.88	8.51	(8.51)	+++	6.84
5120.006	Workmen's Compensation		217.18	350.77	1,623.78	(1,406.60)	748	1,373.07
120.00/	Workmen's Compensation	5120 - Totals	\$1,647.96	\$5,986.86	\$26,910.06	(\$25,262.10)	1,633%	\$20,281.61
5201		5220	17/	AND A STANDARD OF STANDARD STANDARD	installer and the second section of the section of	e-state in control comment in Abraham Tr		
5201 5201.000	Training and Travel		6,000.00	125,44	3.44	5,996.56	0	450.00
3201.000	Training and Traver	5201 - Totals	\$6,000.00	\$125.44	\$3.44	\$5,996.56	0%	\$450.00

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767300								21	
				Annual	MTD	YTD	Budget Less	% of	Prior Year
Account	Account Description			Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	YTD Total
Fund Category	Proprietary Funds) <u>*</u>						
Fund Type	Enterprise Funds								
Fund 2	:10 - Water Fund								
EXPEN	NSE								
Div	rision 600 - Operations								
	Department 610 - Treatment								
5202							400.00		
5202,000	Uniforms		-	400.00	.00	.00	400.00	0	.00.
			5202 - Totals	\$400.00	\$0.00	\$0.00	\$400.00	0%	\$0.00
5203	\$446E 2000)						25.524.00	40	46 450 70
5203.001	Electric			45,000.00	2,162.07	19,466.00	25,534.00	43	16,459.78
			5203 - Totals	\$45,000.00	\$2,162.07	\$19,466.00	\$25,534.00	43%	\$16,459.78
5204	Company of the control of the contro			7 000 00	00	00	7,000,00	0	.00
5204.000	Telephone		F204 T-1-1	7,000.00	.00	.00 \$0.00	7,000.00 \$7,000.00	0%	\$0.00
-004			5204 - Totals	\$7,000.00	\$0.00	\$0.00	\$7,000.00	0%	\$0.00
206	C It -			74 102 00	21,437.09	43,475.70	30,716.30	59	39,314.49
206.000	Supplies		5206 - Totals	74,192.00 \$74,192.00	\$21,437.09	\$43,475.70	\$30,716.30	59%	\$39,314.49
207			5200 - Totals	\$74,132.00	\$21,757.09	ф 1 3,173.70	450,710.50	3570	405/51 1.15
5207 5207.000	Repairs & Maintenance			19,000.00	1,156.98	1,477.50	17,522.50	8	1,559.95
207.000	Repairs & Plaintenance		5207 - Totals	\$19,000.00	\$1,156.98	\$1,477.50	\$17,522.50	8%	\$1,559.95
212			3207 - Totals	\$15,000.00	ψ1,130.30	41/11/130	417/522100	0,0	4-/
5212.000	Contracted/Purchased Serv			31,501.00	55.35	9,894.96	21,606.04	31	6,397.94
212.000	Contracted, Farenassa Serv		5212 - Totals	\$31,501.00	\$55.35	\$9,894.96	\$21,606.04	31%	\$6,397.94
222				1/	1.00000	ACCES (C)			1.0 - 40
222.000	Postage			.00	.00	40.15	(40.15)	+++	25.40
	3-		5222 - Totals	\$0.00	\$0.00	\$40.15	(\$40.15)	+++	\$25.40
223			n to-outperson to the military and the second	• court 2770/2000	**************************************	+0.00 to 24-00 00 00 00 00 00 00 00 00 00 00 00 00	et en entre en		
5223.000	Tools & Small Equipment			8,000.00	1,669.75	1,700.94	6,299.06	21	2,291.10
100-140 (1977-1975)			5223 - Totals	\$8,000.00	\$1,669.75	\$1,700.94	\$6,299.06	21%	\$2,291.10
5224				35 2 25	70 (2)				
5224.000	Dues & Publications			.00	.00	75.00	(75.00)	+++	.00
			5224 - Totals	\$0.00	\$0.00	\$75.00	(\$75.00)	+++	\$0.00
290									
290.000	Other Expenses			1,500.00	.00	.00	1,500.00	0	.00
290.100	Unanticipated Repairs		and the second s	.00	135.00	135.00	(135.00)	+++	.00
			5290 - Totals	\$1,500.00	\$135.00	\$135.00	\$1,365.00	9%	\$0.00
		Department	610 - Treatment Totals	\$199,076.96	\$40,541.26	\$139,192.49	\$59,884.47	70%	\$117,475.12
		8	600 - Operations Totals	\$1,682,120.74	\$166,560.47	\$714,788.02	\$967,332.72	42%	\$552,530.07



			Annual	MTD	YTD	Budget Less	% of	Prior Year	
Account	Account Description	HILLIAN HILLIAN SAN THE SAN TH	Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	YTD Total	
Fund Categor	y Proprietary Funds								
	Enterprise Funds								
Fund	210 - Water Fund								
EXPE	ENSE								
D	ivision 640 - Depreciation/Amorti	ization					*		
6202				220 002 002		(150 540 00)	3.7.7	425 602 00	
6202.000	Depreciation-Plants		.00	75,453.17	452,719.02	(452,719.02)	+++	425,682.00 \$425,682.00	
		6202 - Totals	\$0.00	\$75,453.17	\$452,719.02	(\$452,719.02)	+++	\$425,002.00	
6205	Danielskie Buildings		00	13,041.56	78,249.36	(78,249.36)	+++	15,060.78	
6205.000	Depreciation-Buildings	6205 - Totals	.00 \$0.00	\$13,041.56	\$78,249.36	(\$78,249.36)	+++	\$15,060.78	
6206		0203 - Totals	φ0.00	φ15,0 11.50	φ/ 0/2 15.00	(476/215150)	32.5	**********	
6206.000	Depreciation-Machinery		.00	306.08	1,836.48	(1,836.48)	+++	1,836.48	
0200.000	Depreciation Flucturery	6206 - Totals	\$0.00	\$306.08	\$1,836.48	(\$1,836.48)	+++	\$1,836.48	
	Division	640 - Depreciation/Amortization Totals	\$0.00	\$88,800.81	\$532,804.86	(\$532,804.86)	+++	\$442,579.26	
D	Division 650 - Debt Payments	0-70 Depreciation/Amoretzation rotals							
5295	out Debel dyments								
5295.000	Interest Expense		79,449.00	.00	29,689.98	49,759.02	37	41,720.41	1
		5295 - Totals	\$79,449.00	\$0.00	\$29,689.98	\$49,759.02	37%	\$41,720.41	
7301							360041		
7301.000	Note Principal Payments	voice of or province of	393,253.00	.00	121,188.35	272,064.65	31	110,975.75	
		7301 - Totals	\$393,253.00	\$0.00	\$121,188.35	\$272,064.65	31%	\$110,975.75	
		Division 650 - Debt Payments Totals	\$472,702.00	\$0.00	\$150,878.33	\$321,823.67	32%	\$152,696.16	
	Division 680 - Transfers Between F	unds							
7200			245 000 00	00	1 527 760 25	(1,282,760.35)	624	75,000.00	
7200.000	Interfund Transfers Out	7000 Table	245,000.00	.00 \$0.00	1,527,760.35 \$1,527,760.35	(\$1,282,760.35)	624%	\$75,000.00	
		7200 - Totals	\$245,000.00 \$245,000.00	\$0.00	\$1,527,760.35	(\$1,282,760.35)	624%	\$75,000.00	
	Division		\$2,399,822.74	\$255,361.28	\$2,926,231.56	(\$526,408.82)	122%	\$1,222,805.49	
		EXPENSE TOTALS	\$2,355,022.74	\$235,301,20	<i>\$2,520,231130</i>	(4520) 100102)		1-//	
		Fund 210 - Water Fund Totals							
		Fund 210 - Water Fund Totals REVENUE TOTALS	2,444,080.00	196,562.74	1,244,991.92	1,199,088.08	51%	1,191,267.41	
		EXPENSE TOTALS	2,399,822.74	255,361.28	2,926,231.56	(526,408.82)	122%	1,222,805.49	
		Fund 210 - Water Fund Net Gain (Loss)	\$44,257.26	(\$58,798.54)	(\$1,681,239.64)	(\$1,725,496.90)	(3,799%)	(\$31,538.08)	
		entremental visita entre entremental de la contracta de la con	- 10 ml	60#448:52-0************************************	wer at - Rit - B				
		Fund Type Enterprise Funds Totals							
		REVENUE TOTALS	2,444,080.00	196,562.74	1,244,991.92	1,199,088.08	51%	1,191,267.41	
		EXPENSE TOTALS	2,399,822.74	255,361.28	2,926,231.56	(526,408.82)	122%	1,222,805.49	
	9								



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 Net Gain (Loss)	\$44,257.26	(\$58,798.54)	(\$1,681,239.64)	(\$1,725,496.90)	(3,799%)	(\$31,538.08)
	v.	Fund Category Proprietary Funds Totals REVENUE TOTALS EXPENSE TOTALS Fund Category Proprietary Funds Net Gain (Loss)	2,689,080.00 2,710,064.34 (\$20,984.34)	768,954.48 841,606.10 (\$72,651.62)	3,414,631.86 3,565,672.16 (\$151,040.30)	(725,551.86) (855,607.82) (\$130,055.96)	127% 132% 720%	1,502,973.14 1,354,469.87 \$148,503.27
		Grand Totals REVENUE TOTALS EXPENSE TOTALS Grand Total Net Gain (Loss)	2,689,080.00 2,710,064.34 (\$20,984.34)	768,954.48 841,606.10 (\$72,651.62)	3,414,631.86 3,565,672.16 (\$151,040.30)	(725,551.86) (855,607.82) (\$130,055.96)	127% 132% 720%	1,502,973.14 1,354,469.87 \$148,503.27



			Annual	MTD	YTD	Budget Less	% of	Prior Year	
count	Account Description		Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	YTD Total	
ınd Categoi	1								
Commence of the Commence of th	Capital Projects Funds								
	720 - Capital Projects-Wate	r							
	ENUE	a a							
D	oivision 300 - Revenue				27				
101	Department 310 - State Re	evenue							
101 101.005	Grant Revenue		.00	376,480.40	412,407.61	(412,407.61)	+++	234,478.14	
01.005	Loan Proceeds		.00	43,100.50	53,383.73	(53,383.73)	+++	371.34	
01.020	Luaii Fluceeus	3101 - Totals	\$0.00	\$419,580.90	\$465,791.34	(\$465,791.34)	+++	\$234,849.48	
		Department 310 - State Revenue Totals	\$0.00	\$419,580.90	\$465,791.34	(\$465,791.34)	+++	\$234,849.48	
	D	E DESME DE PROPERTIE DE L'ANDRE D	"	\$4.000004-00-00-00-00-00-00-00-00-00-00-00-					
151	Department 315 - Federal	Revenue							
151.020	Loan proceeds		.00	152,810.84	176,088.25	(176,088.25)	+++	1,856.25	
31.020	Louir proceeds	3151 - Totals	\$0.00	\$152,810.84	\$176,088.25	(\$176,088.25)	+++	\$1,856.25	
		Department 315 - Federal Revenue Totals	\$0.00	\$152,810.84	\$176,088.25	(\$176,088.25)	+++	\$1,856.25	
	Department 390 - Cash Ba								
950	Department 390 - Cash Ba	isis receipts					*		
950.210	Transfer In Water		245,000.00	.00	1,527,760.35	(1,282,760.35)	624	75,000.00	
,50,210	Transfer Arrivates	3950 - Totals	\$245,000.00	\$0.00	\$1,527,760.35	(\$1,282,760.35)	624%	\$75,000.00	
		Department 390 - Cash Basis Receipts Totals	\$245,000.00	\$0.00	\$1,527,760.35	(\$1,282,760.35)	624%	\$75,000.00	
		Division 300 - Revenue Totals	\$245,000.00	\$572,391.74	\$2,169,639.94	(\$1,924,639.94)	886%	\$311,705.73	
		REVENUE TOTALS	\$245,000.00	\$572,391.74	\$2,169,639.94	(\$1,924,639.94)	886%	\$311,705.73	
EVE	PENSE	NEVEROL TO THE							
	Division 600 - Operations								
3.5	Department 630 - Operati	ons							
206	осранителе обо ороган								
206.000	Supplies		.00	.00	2,094.91	(2,094.91)	+++	1,711.17	
	21-52	5206 - Totals	\$0.00	\$0.00	\$2,094.91	(\$2,094.91)	+++	\$1,711.17	
212						p vo sret ere	022	440 607 60	
212.000	Contracted/Purchased Serv		310,241.60	585,410.89	610,828.98	(300,587.38)	197	113,627.08	
		5212 - Totals	\$310,241.60	\$585,410.89	\$610,828.98	(\$300,587.38)	197%	\$113,627.08	
214				P E				10 000 10	
			00	833.93	16,373.71	(16,373.71)	+++	16,326.13	
214.000	Interdepartment Services	5214 - Totals	.00 \$0.00	\$833.93	\$16,373.71	(\$16,373.71)	+++	\$16,326.13	



	Annual	MTD	YTD	Budget Less	% of	Prior Year
Account Account Description	Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	YTD Total
Fund Category Proprietary Funds						
Fund Type Capital Projects Funds						
The specified that server is the specified of the specified that the s						
Fund 720 - Capital Projects-Water						*0
EXPENSE						
Division 600 - Operations						
Department 630 - Operations						
5221	.00	.00	10,143.00	(10,143.00)	+++	.00
5221.000 Transportation/Vehicles			\$10,143.00	(\$10,143.00)	+++	\$0.00
5221 - Totals	1212 211 52	\$0.00				
Department 630 - Operations Totals		-\$586,244.82	\$639,440.60	(\$329,199.00)	206%	\$131,664.38
Division 600 - Operations Totals		\$586,244.82	\$639,440.60	(\$329,199.00)	206%	\$131,664.38
EXPENSE TOTALS	\$310,241.60	\$586,244.82	\$639,440.60	(\$329,199.00)	206%	\$131,664.38
Fund 720 - Capital Projects-Water Totals						
REVENUE TOTALS	245 000 00	572,391.74	2,169,639.94	(1,924,639.94)	886%	311,705.73
EXPENSE TOTALS	210 211 60	586,244.82	639,440.60	(329,199.00)	206%	131,664.38
Fund 720 - Capital Projects-Water Net Gain (Loss)		(\$13,853.08)	\$1,530,199.34	\$1,595,440.94	(2,345%)	\$180,041.35
Ford Time Continue Desirate Founds Tabelle						
Fund Type Capital Projects Funds Totals	245 000 00	572,391.74	2,169,639.94	(1,924,639.94)	886%	311,705.73
REVENUE TOTALS	240 244 60	586,244.82	639,440.60	(329,199.00)	206%	131,664.38
EXPENSE TOTALS Fund Type Capital Projects Funds Net Gain (Loss)		(\$13,853.08)	\$1,530,199.34	\$1,595,440.94	(2,345%)	\$180,041.35
rund Type Capital Projects Funds Net Gain (Loss)	(\$05,241.00)	(\$15,055.00)	\$1,550,195.54	φ1,333,740.34	(2,545 70)	\$100,041.55



				Current YTD	Prior Year		
Public P	Account	Account Description		Balance	YTD Total	Net Change	Change %
Part	Fund Category	Proprietary Funds					
Name	Fund Type	Enterprise Funds					
1027-00	Fund 2	10 - Water Fund					
1027.000		S					
102				1 272 00	56 981 00	(55.609.00)	(97.59)
1030 1000 1000 1000 100000 100000 100000 100000 100000 100000 100000 100000 100000 100000 100000 100000 100000 100000 100000 100000 100000 100000 1000000 1000000 1000000 1000000 100000000	1027.000	Change in FMV-Investments	1027 - Totals	W			
1,337,588.31 1,639,286.26 (301,927.43) (18.42) 1050	4000		1027 - Totals	\$1,372.00	400/201100	(1//	5 5
1050 1050		Investment Control Trees		1 337 358 83	1.639.286.26	(301,927.43)	(18.42)
1050	1030.100	Investment-Central Trea.	1030 - Totals				(18.42%)
1050.000	4000		1030 10003	41/00//000000			
105.0.10		Acets Ros Miss Billing		821.56	2,968.62	(2,147.06)	(72.33)
1050.050 Accts RecCollections		Ser Section Control Co			129,866.04	11,850.18	9.12
1050,000					14,127.14	4,750.14	
1070 1070,010 Notes Receivable 1070 - Totals \$142,537.78 \$132,834.66 \$9,703.12 7.30% 1070,010				2002 · 1000 · 10	(14,127.14)	(4,750.14)	
Notes Receivable	1030.900	Allowance about an Acce	1050 - Totals		\$132,834.66	\$9,703.12	7.30%
Notes Receivable	1070						
1100 (\$0.01) (\$0.01) (\$0.01) \$0.00 0.00% 1100.10 Inventory - Materials 248,938.31 238,650.03 10,288.28 4.31 1200 1200 1200 1200 10,194.64 201.58 1.98 1200,030 Prepaid Insurance 10,396.22 10,194.64 201.58 1.98 1200,030 Prepaid Workers Compensation Insurance 6,134.77 6,005.16 129.61 2.16 1520 Water Plant 34,057,333.22 32,585,862.26 1,471,470.96 4.52 1540 1540.000 Buildings 1540 - Totals 8,894,611.74 901,309.05 7,993,302.69 866.85 1550 Machinery & Equipment 8,894,611.74 901,309.05 7,993,302.69 866.85 1550 Machinery & Equipment 1550 - Totals \$167,995.95 \$167,995.95 \$0.00 0.00% 1590 Construction in Progress (.11) (.11) (.11) 0.00 0.00%		Notes Receivable		(.01)	(.01)		7.33
100.010 Inventory - Materials 248,938.31 238,650.03 10,288.28 4.31	20,01020	ы	1070 - Totals	(\$0.01)	(\$0.01)	\$0.00	0.00%
100.010 Inventory - Materials 248,938.31 238,650.03 10,288.28 4.31	1100					NEW WORKSHOOT FRANK	
1200 1200,020 Prepald Insurance 10,396.22 10,194.64 201.58 1.98 1.200,020		Inventory - Materials					
1200.020 Prepaid Insurance 10,396.22 10,194.64 201.58 1.98 1200.030 Prepaid Workers Compensation Insurance 1200 - Totals 16,134.77 6,005.16 129.61 2.16 1520 1520.100 Water Plant 1520 - Totals 34,057,333.22 32,585,862.26 1,471,470.96 4.52 1540 1540.000 Buildings 1540 - Totals 8,894,611.74 901,309.05 7,993,302.69 886.85 1550 1550 1650.000 Machinery & Equipment 1550 - Totals 1550 - Totals 167,995.95 167,995.95 5.00 0.00% 1590 1590 Construction in Progress 167,995.95 167,995.95 160,000 0.00% 1590		Confidence (Consideration (Considera	1100 - Totals	\$248,938.31	\$238,650.03	\$10,288.28	4.31%
100,020 Prepaid Insurance 10,39,022 10,400 129,61 129,61 2.16 120,000 1200 - Totals 1200 -	1200					204 50	1.00
1200.030 Prepaid Workers Compensation Insurance 1200 - Totals \$16,530.99 \$16,199.80 \$331.19 \$2.04% 1520	1200.020	Prepaid Insurance			Marie San Control of the Control of		
1520 1520	1200.030	Prepaid Workers Compensation Insurance			V*1000		19000000
1520.100 Water Plant 34,057,333.22 32,585,862.26 1,471,470.96 4.52 1540 1540.000 Buildings 8,894,611.74 901,309.05 7,993,302.69 886.85 1550 1550 - Totals 167,995.95 167,995.95 167,995.95 50.00 0.00 1590 Construction in Progress (.11) (.11) (.11) 0.00			1200 - Totals	\$16,530.99	\$16,199.80	\$331.19	2.0470
1520.100 Water Plant 34,057,353.22 32,050,002.23 2,1471,470.96 4.52% 1540 1540.000 Buildings 8,894,611.74 901,309.05 7,993,302.69 886.85 1550 1550.000 Machinery & Equipment 167,995.95 167,995.95 167,995.95 0.00 0.00 1590 1590.000 Construction in Progress (.11) (.11) (.11) 0.00	1520				22 505 062 26	1 471 470 96	4 52
1540 1540.000 Buildings 1540 - Totals 8,894,611.74 901,309.05 7,993,302.69 886.85 1550 1550.000 Machinery & Equipment 1550 - Totals 1550 - Totals 1550 - Totals 1590 1590.000 Construction in Progress (.11) (.11) 150,005 150,005 (.11)	1520.100	Water Plant	E 5				
1540.000 Buildings 8,894,611.74 901,309.05 7,993,302.69 886.85 1550 1550.000 Machinery & Equipment 167,995.95 167,995.95 .00 .00 1590 Construction in Progress (.11) (.11) (.11) (.11) 0.00			1520 - Totals	\$34,057,333.22	\$32,585,862.26	\$1,471,470.50	110270
1540.000 Buildings 8,694,811.74 901,309.05 7,993,302.69 886.85% 1550 1550.000 Machinery & Equipment 167,995.95 167,995.95 .00 .00 1590 1590.000 Construction in Progress (.11) (.11) (.11) .00				0.004.614.74	901 309 05	7 993 302 69	886.85
1550 Machinery & Equipment 1670 Machinery & Equi	1540.000	Buildings	ARAB Table				886.85%
Machinery & Equipment 167,995.95 167,995.95 .00 .00 1590 Construction in Progress (.11) (.11) .00 .00			1540 - Totals	\$8,894,611.74	\$901,309.03	47,550,002.05	
1550.000 Machinery & Equipment 1550.000 Machinery & Equipment 1550 - Totals 1550 - Totals 167,995.95 \$167,995.95 \$0.00 0.00% 1590		Control of the Contro		167 005 05	167 995 95	.00	.00
1590 1590.000 Construction in Progress (.11) (.11) .00 .00	1550.000	Machinery & Equipment	1EEO - Totals	AND DO SECOND SE		700/60	0.00%
1590.000 Construction in Progress (.11) (.11) .00 .000			1330 - Totals	φ107,333.33	722./222.22	5M-08/09/2004/20	
1590.000 Construction in Progress		Carataurian in Dragrass		(.11)	(.11)	.00	.00
1590 - Totals (\$0.11) (\$0.11) \$0.00	1590.000	Construction in Progress	1590 - Totals	(\$0.11)	(\$0.11)	\$0.00	0.00%
Allega (Allega)			2000 10000	71 -00000	810 ×20.		



			Current YTD	Prior Year		
Account	Account Description	variation in the second	Balance	YTD Total	Net Change	Change %
Fund Categor	y Proprietary Funds					
5.50	Enterprise Funds					
	210 - Water Fund					
ASSI	ETS					
1620	Assumulated Dany Ut Dlant		(44.024.470.00)	(42,000,000,44)	(022, 475,00)	(6.67)
1620.000	Accumulated Depr Ut Plant	1620 Tatala	(14,921,173.20)	(13,988,698.11)	(932,475.09)	(6.67)
1640		1620 - Totals	(\$14,921,173.20)	(\$13,988,698.11)	(\$932,475.09)	(6.67%)
1640.000	Accumulated Depr Building		(672 121 00)	(400 456 64)	(102 664 45)	(27.60)
1040.000	Accumulated Dept Building	1640 - Totals	(672,121.09)	(488,456.64)	(183,664.45) (\$183,664.45)	(37.60)
1650		1040 - Totals	(\$672,121.09)	(\$488,456.64)	(\$103,004.43)	(37.00%)
1650.000	Accumulated Depr Equipmnt		(140,966.96)	(137,294.00)	(3,672.96)	(2.68)
1030.000	Accumulated Dept Equipmine	1650 - Totals	(\$140,966.96)	(\$137,294.00)	(\$3,672.96)	(2.68%)
1810		2000 10003	(\$140,300.30)	(\$137,254.00)	(\$3,072.30)	(2.0070)
1810.100	Water Rights ALP		23,483.00	23,483.00	.00	.00
		1810 - Totals	\$23,483.00	\$23,483.00	\$0.00	0.00%
1820			420/100.00	425 , 188183	1.4.7.7.2.2	
1820.000	Other Deferred Debits		.00	83,570.36	(83,570.36)	(100.00)
		1820 - Totals	\$0.00	\$83,570.36	(\$83,570.36)	(100.00%)
1825				Proposed Section 2		5 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
1825.000	Deferred Outflow Pension		114,426.00	60,389.00	54,037.00	89.48
		1825 - Totals	\$114,426.00	\$60,389.00	\$54,037.00	89.48%
		ASSETS TOTALS	\$29,270,326.45	\$21,292,112.50	\$7,978,213.95	37.47%
LIAE	BILITIES AND FUND EQUITY		3 10 2			
	IABILITIES					
2020						
2020.000	Accounts Payable		.00	(340.32)	340.32	100.00
		2020 - Totals	\$0.00	(\$340.32)	\$340.32	100.00%
2060						
2060.000	Compensated Absences Pay.	·	19,317.00	19,184.85	132.15	.69
		2060 - Totals	\$19,317.00	\$19,184.85	\$132.15	0.69%
2100						
2100.007	Deposits - Water		100.00	1,200.00	(1,100.00)	(91.67)
		2100 - Totals	\$100.00	\$1,200.00	(\$1,100.00)	(91.67%)
2200						1004-000-2002
2200.002	Interest Payable-Notes		28,391.78	18,647.55	9,744.23	52.25
		2200 - Totals	\$28,391.78	\$18,647.55	\$9,744.23	52.25%
2500						
2500.500	Notes Payable-State		6,516,530.20	6,161,384.49	355,145.71	5.76



			Current YTD	Prior Year		
Account	Account Description		Balance	YTD Total	Net Change	Change %
Fund Categor						
	Enterprise Funds					
	210 - Water Fund					
	ILITIES AND FUND EQUITY					
	IABILITIES			4 - 10 - 10 - 10 - 10 - 10 - 10 - 10 - 1		42.42
2500.900	Net Pension Liability		491,297.00	342,549.00	148,748.00	43.42 7.75%
		2500 - Totals	\$7,007,827.20	\$6,503,933.49	\$503,893.71	7./5%a
2700					40.000.00	1010
2700.001	Unearned Water Sale Rev	d.	10,000.00	.00	10,000.00	+++
2700.300	Deferred Inflow Pension		5,476.00	6,065.00	(589.00)	(9.71)
		2700 - Totals	\$15,476.00	\$6,065.00	\$9,411.00	155.17%
		LIABILITIES TOTALS	\$7,071,111.98	\$6,548,690.57	\$522,421.41	7.98%
F	UND EQUITY					
2800						00
2800.001	Contributed CapFederal		53,838.86	53,838.86	.00	.00
2800.002	Contributed CapState		13,579,799.42	13,579,799.42	.00	.00
2800.003	Contributed CapLocal		80,301.48	80,301.48	.00	.00
		2800 - Totals	\$13,713,939.76	\$13,713,939.76	\$0.00	0.00%
2900						00
2900.010	Reserve for Encumbrances		(11,860.61)	(11,860.61)	.00	.00.
		2900 - Totals	(\$11,860.61)	(\$11,860.61)	\$0.00	0.00%
2910						00
2910.140	Designated-Capital Projct		(1,024,704.43)	(1,024,704.43)	.00	.00
		2910 - Totals	(\$1,024,704.43)	(\$1,024,704.43)	\$0.00	0.00%
2920						426.05
2920.000	Undesignated/Re. Earnings		11,193,653.68	2,088,159.58	9,105,494.10	436.05
2920.500	Post Soft Close Entries		(2,434.18)	(2,434.18)	.00	.00
		2920 - Totals	\$11,191,219.50	\$2,085,725.40	\$9,105,494.10	436.56%
2965					100	00
2965.000	P/Y Encumbrance Control		11,859.89	11,859.89	.00	.00
		2965 - Totals	\$11,859.89	\$11,859.89	\$0.00	0.00%
	FUND EQUITY TOTA	ALS Prior to Current Year Changes	\$23,880,454.11	\$14,774,960.01	\$9,105,494.10	61.63%
	Prior Year Fund Equity Adjustment		.00			
	Fund Revenues		(1,244,991.92)			
	Fund Expenses		2,926,231.56			
	*	FUND EQUITY TOTALS	\$22,199,214.47	\$14,774,960.01	\$7,424,254.46	50.25%
	LIABILI	TIES AND FUND EQUITY TOTALS	\$29,270,326.45	\$21,323,650.58	\$7,946,675.87	37.27%
	Ĩ	Fund 210 - Water Fund Totals	\$0.00	(\$31,538.08)	\$31,538.08	100.00%



			Current YTD	Prior Year		
Account	Account Description		Balance	YTD Total	Net Change	Change %
Fund Category	Proprietary Funds					
		Fund Type Enterprise Funds Totals	\$0.00	(\$31,538.08)	\$31,538.08	100.00%
		Fund Category Proprietary Funds Totals	\$0.00	(\$31,538.08)	\$31,538.08	100.00%
		Grand Totals	\$0.00	(\$31,538.08)	\$31,538.08	100,00%



		Current YTD	Prior Year		
Account	Account Description	Balance	YTD Total	Net Change	Change %
Fund Category	y Proprietary Funds				
Fund Type	Capital Projects Funds				
Fund 7	720 - Capital Projects-Water				
ASSE	TS				
1030				(10.1 = 00 00)	(4F 26)
1030.100	Investment-Central Trea.	483,769.81	885,338.20	(401,568.39)	(45.36)
	1030 - Totals	\$483,769.81	\$885,338.20	(\$401,568.39)	(45.36%)
1050		V 2000 (24400) 75 75 75 25446	112.21	464 007 20	70.0000000
1050.060	Accts Rec State	461,887.23	.00	461,887.23	+++
1050.070	Accts Rec Federal	176,088.25	.00	176,088.25	+++
	1050 - Totals	\$637,975.48	\$0.00	\$637,975.48	+++
1590				(7.242.020.07)	(85.17)
1590.000	Construction in Progress	1,273,143.95	8,587,074.82	(7,313,930.87)	(85.17%)
	1590 - Totals	\$1,273,143.95	\$8,587,074.82	(\$7,313,930.87)	(74.72%)
	ASSETS TOTALS	\$2,394,889.24	\$9,472,413.02	(\$7,077,523.78)	(74.72%)
FU	UND EQUITY				
2800				ORGE:	
2800.001	Contributed CapFederal	1,319,191.95	1,319,191.95	.00	.00.
2800.002	Contributed CapState	181,396.23	181,396.23	.00	.00.
	2800 - Totals	\$1,500,588.18	\$1,500,588.18	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	363,522.04	363,522.04	.00	00.
	2900 - Totals	\$363,522.04	\$363,522.04	\$0.00	0.00%
2910					00
2910.140	Designated-Capital Projct	1,743,704.43	1,743,704.43	.00	.00
	2910 - Totals	\$1,743,704.43	\$1,743,704.43	\$0.00	0.00%
2920 2920.000	Undesignated/Re. Earnings	(2,379,602.71)	6,048,079.06	(8,427,681.77)	(139.34)
2920.000	2920 - Totals	(\$2,379,602.71)	\$6,048,079.06	(\$8,427,681.77)	(139.34%)
2965		(4-)	A SECOND STANS AND AND AND ADDRESS OF GLOBAL	APP COMPANY OUR APPEAR	
2965.000	P/Y Encumbrance Control	(363,522.04)	(363,522.04)	.00	.00
2903.000	2965 - Totals	(\$363,522.04)	(\$363,522.04)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$864,689.90	\$9,292,371.67	(\$8,427,681.77)	(90.69%)
	Prior Year Fund Equity Adjustment	.00		APPROXIMATE STREAMS IN 1 46	
	Fund Revenues	(2,169,639.94)			
	Fund Expenses	639,440.60			
	FUND EQUITY TOTALS	\$2,394,889.24	\$9,292,371.67	(\$6,897,482.43)	(74.23%)
	LIABILITIES AND FUND EQUITY TOTALS	\$2,394,889.24	\$9,292,371.67	(\$6,897,482.43)	(74.23%)
	EMPETITES WAS LOND EQUIT TO MES	##/## // F##			



			Current YTD	Prior Year		
Account	Account Description		Balance	YTD Total	Net Change	Change %
Fund Category	Proprietary Funds					
Fund Type	Capital Projects Funds					
		Fund 720 - Capital Projects-Water Totals	\$0.00	\$180,041.35	(\$180,041.35)	(100.00%)
		Fund Type Capital Projects Funds Totals	\$0.00	\$180,041.35	(\$180,041.35)	(100.00%)
		Fund Category Proprietary Funds Totals	\$0.00	\$180,041.35	(\$180,041.35)	(100.00%)
		Grand Totals	\$0.00	\$180,041.35	(\$180,041.35)	(100.00%)