

General Fund
Financial Analysis
As Of, And For the Three-Month Period Ending September 30, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	14,121,802	 Increased	 Met Plan	 State and Federal funding continue to decrease
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	877,469	 Increased	Under budget 	n/a
Surplus (Shortfall) of Revenues Over Outlays	4,930,863	 Increased	 More surplus than Planned	General Fund is generating a surplus for future infrastructure repair/replacement, but not enough
Asset Replacement (The General Fund's depreciable assets decrease in value for FY18 is \$6.9 million (including schools), which could be a benchmark for setting aside funds for future asset replacement)	(1,803,098)	 Not Significantly different	 Met Plan	Not enough is being set aside to replace assets in the future if lack of grant funding continues.
Assigned (Designated) Fund Balance (Includes balance restricted by SGC and other external restrictions such as E-911, liquidity restriction, emergency response, etc)	9,562,526	 Not Significantly different	 Met Plan	
Unassigned and Available Fund Balance (Portion of fund balance not committed for above/other purposes)	10,428,507	 Increased	 Exceeded Plan	Surpluses are transferred into Infrastructure Sinking Fund, while deficits reduce amount of unassigned fund balance. Fine for now, but need to watch decline.
Total General Fund Balance	19,991,033	 increased	 Exceeded Plan	General Fund balance increased due to surplus for the quarter, but balance will be transferred to Public Infrastructure Sinking Fund

The General Fund's financial performance for the first quarter of FY2019 exceeded planned levels. The General Fund's expenditures were under budgeted appropriations, creating a

surplus of \$4,931K. This surplus compares to a similar surplus of \$4,685K in the first quarter of FY2018. The first fiscal quarter normally experiences a large surplus, as most property taxes and a large volume of sales taxes are received during this quarter.

The financial position of the General Fund has remained essentially static. If a surplus is generated at the end FY19, the Sitka General Code provides that such surpluses will be first considered for transfer to the Public Infrastructure Sinking Fund. As the large and growing amount of deferred maintenance dwarfs available resources, however, the General Fund will not grow until the deferred maintenance backlog is worked off, if ever.

Management's overriding concern for the General Fund is the inadequate size of its unassigned fund balance compared with known deferred maintenance amounts, and, the small amount of the annual surplus when compared to potential future general obligation bond debt service. The condition of general governmental infrastructure (school buildings, streets, city hall, the police station, etc.) continues to deteriorate each year as the facilities age.

The youngest school building, Keet Gooshi Heen Elementary School, is 32 years old, having been initially constructed in 1986. The oldest building, Baranoff Elementary School, is 64 years old, having been constructed in 1954. The other two major school builds are in between. Albeit, major renovations have taken place over the intervening years, but the essential buildings are getting old. The Police Department facility has aged to the point of being almost insufficient to meet basic law enforcement needs.

The challenge we face is that there is no sinking fund set aside for major renovation of existing buildings or construction of new ones. The unassigned General Fund balance is all that is currently available. Thus, unless the General Fund balance increases substantially in the near future, the issuance of general obligation bonds for schools and a Police Department facility is the most likely funding source the Municipality will turn to.

Issuance of additional general obligation bonds in the future will be complicated by two aspects: the doubtfulness of school bond debt reimbursement by the State of Alaska, and, the inability to levy additional property taxes necessary to meet additional debt service, due to the Charter property tax cap. Our State Governor has proposed to eliminate school bond debt reimbursement on existing bond issues which were historically eligible for reimbursement as well as new projects. If legislation is passed to enact this change, it will have a profound impact on school facility funding.

The take-away for the General Fund, and for general governmental infrastructure, is that Sitka's general government and school funding situation continues to worsen and is being compounded exponentially by the Governor's proposals this year. Unfortunately, there are no easy or painless solutions. The challenges in general government funding can't be solved by expense cutting alone unless municipal services are significantly reduced.

As is happening Statewide, our citizens and Assembly must start engaging in a blunt conversation as to what services citizens are willing to pay for in Sitka. The current level of general government services can't be maintained without additional tax revenue, and, proposals to increase taxes in the past have been unpopular and soundly defeated.

City and Borough of Sitka
General Fund
Financial Statements
For The Twelve-Month Period Ending June 30, 2019
(Unaudited)

Income Statement	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 25.0%)	Variance To FY2019 Plan
Revenue:									
Property Taxes	6,687,596	-	-	-	6,687,596	6,478,708	208,888	6,866,000	(178,404)
Sales Taxes	5,082,865	-	-	-	5,082,865	3,931,660	1,151,205	4,651,750	431,115
Bed Taxes	-	-	-	-	-	-	-	-	-
State Assistance	716,610	-	-	-	716,610	610,494	106,116	701,056	15,555
Federal Assistance	36,839	-	-	-	36,839	84,578	(47,739)	107,235	(70,396)
Transfer From Permanent Fund, etc.	232,448	-	-	-	232,448	351,017	(118,569)	114,000	118,448
Interfund Billings	673,862	-	-	-	673,862	713,801	(39,939)	674,434	(572)
Other Operating Revenue	691,582	-	-	-	691,582	629,855	61,727	710,000	(18,418)
Total Revenue:	14,121,802	-	-	-	14,121,802	12,800,113	1,321,689	13,824,474	297,328
Outlays:									
Administrator	287,486	-	-	-	287,486	277,101	(10,385)	300,911	13,425
Attorney	105,083	-	-	-	105,083	82,347	(22,736)	157,254	52,171
Clerk	98,051	-	-	-	98,051	91,889	(6,162)	103,388	5,337
Finance	409,940	-	-	-	409,940	376,691	(33,249)	483,136	73,196
Assessing	87,075	-	-	-	87,075	87,737	662	120,842	33,767
Planning	43,945	-	-	-	43,945	61,238	17,293	64,844	20,899
General/Shared Expenses	306,591	-	-	-	306,591	304,620	(1,971)	205,559	(101,032)
Police	1,064,182	-	-	-	1,064,182	1,037,292	(26,890)	1,176,147	111,965
Fire	530,239	-	-	-	530,239	465,225	(65,014)	538,637	8,398
Public Works	840,073	-	-	-	840,073	802,455	(37,618)	1,140,158	300,085
Library	217,341	-	-	-	217,341	206,735	(10,606)	234,159	16,818
Centennial Building	136,217	-	-	-	136,217	145,124	8,907	156,048	19,831
SR Citizen Center	15,962	-	-	-	15,962	18,400	2,438	24,441	8,479
Contingency	-	-	-	-	-	(4,096)	(4,096)	-	-
Debt Service	11,394	-	-	-	11,394	11,530	136	11,394	(0)
School Support	1,744,573	-	-	-	1,744,573	1,644,573	(100,000)	1,843,552	98,979
Hospital Support	-	-	-	-	-	156,192	156,192	37,668	37,667.75
Fixed Asset Acquisition	-	-	-	-	-	-	-	177,485	177,485
Transfers To Other Funds	3,292,787	-	-	-	3,292,787	2,350,000	(942,787)	3,292,787	-
	-	-	-	-	-	-	-	-	-
Total Outlays:	9,190,939	-	-	-	9,190,939	8,115,053	(1,075,886)	10,068,408	877,469
Surplus/(Shortfall)/Total Revenue	4,930,863	-	-	-	4,930,863	4,685,060	245,803	3,756,066	1,174,797
					34.92%	36.60%		27.17%	
Controllable Costs (Outlays Less Transfers)					4,142,185	3,952,758	(189,427)	4,705,523	563,338

City and Borough of Sitka
General Fund
Financial Statements
For The Twelve-Month Period Ending June 30, 2019
(Unaudited)

General Fund Balance

	<u>6/30/2017</u>	<u>9/30/2017</u>	<u>12/31/2017</u>	<u>3/31/2017</u>	YTD Balance	FY2017 YTD	Variance To FY2017 YTD
Beginning Total General Fund Balance :	15,060,172	-	-	-	15,060,172	14,173,149	887,023
Surplus/(Shortfall) of Revenues Over Outlays:	4,930,863	-	-	-	4,930,863	4,685,060	245,803
Other balance sheet changes:	(2)	-	-	-	(2)	(2,885,667)	2,885,665
Ending Total General Fund Balance:	19,991,033	-	-	-	19,991,033	15,972,542	4,018,490
<u>As of</u>	<u>9/30/2017</u>	<u>12/31/2017</u>	<u>3/31/2018</u>	<u>6/30/2017</u>	<u>3/31/2018</u>	<u>3/31/2017</u>	

General Fund Balance:

Total Assets:	21,099,669	-	-	-	-	16,670,587	(16,670,587)
Total Liabilities:	(1,108,636)	-	-	-	-	(698,043)	698,043
General Fund Balance:	19,991,033	-	-	-	-	15,972,544	(15,972,544)

General Fund Balance Detail:

Non-Spendable Fund Balance	57,679	-	-	-	-	76,836	(76,836)
Restricted Fund Balance	-	-	-	-	-	-	-
Committed Fund Balance	-	-	-	-	-	-	-
Assigned (Designated) Fund Balance						-	
Advances to Other Funds	503,154	-	-	-	-	740,857	(740,857)
911 Surcharges	527,614	-	-	-	-	449,004	(449,004)
SRS Title III	512,663	-	-	-	-	512,663	(512,663)
Liquidity	5,831,416	-	-	-	-	6,015,352	(6,015,352)
Emergency Response	2,000,000	-	-	-	-	1,859,143	(1,859,143)
Encumbrances	130,000	-	-	-	-	130,000	(130,000)
Unassigned and Available Fund Balance	10,428,507	-	-	-	-	6,188,689	(6,188,689)
Total General Fund Balance:	19,991,033	-	-	-	-	15,972,544	(15,972,544)

Fund 700 - General Capital Projects

	FY2019 Working Capital Appropriations	Grant and Loan Revenue	adjustments closed projects	Cash	State Grant A/R	Federal Grant A/R	Other A/R	Supplies Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Other & ADJ Mixed Project Expense
Unspent Capital Project Working Capital Appropriations											
90583 - City State Building Major Maintenance	-	-	-	42,331.96	-	-	-	-	-	-	-
90690 - City/State Troubleshoot Air Control System	-	-	-	16,000.00	-	-	-	-	-	-	-
90692 - Centennial Hall Reconstruction	-	-	-	56,509.71	-	-	-	-	-	419.20	-
90739 - Sitka Library Expansion	-	-	-	153,661.54	-	-	-	-	980.00	-	-
90740 - Nelson Logging Road	-	257,171.06	-	(257,171.06)	257,171.06	-	-	-	256,705.93	22,929.69	-
90741 - Baranof Warm Springs Dock	-	-	-	1,280.96	-	-	-	-	-	-	-
90744 - Jeff Davis Street W/WW/Paving Improvements	-	-	-	(0.37)	-	-	-	-	-	-	-
90745 - Eagle Way & Old Harbor Mountain Road	-	-	-	476.00	-	-	-	-	-	-	-
90789 - Justice Center	-	-	-	50,266.82	-	-	-	-	4,953.75	4,604.56	-
90790 - East DeGroff St. Utilites and Street Improvement	-	-	-	156,474.52	-	-	-	-	-	-	40,191.97
90801 - Lincoln Street (Jeff Davis to Metlakatla)	-	-	-	352,636.02	-	-	-	-	(22,801.16)	(27,665.26)	-
90812 - Storm Drain Improvements	-	-	-	100,000.00	-	-	-	-	-	-	-
90814 - Cross Trail Multi-Modal Pathway Phase 6	-	10,681.07	-	10,872.37	-	10,681.07	-	-	-	1,491.78	-
90819 - South Lake & West Degroff Improvements	-	-	-	92,097.80	-	-	-	-	-	-	-
90820 - Davidoff & Peterson Storm Sewers	150,000.00	-	-	473,354.02	-	-	-	-	-	150.21	-
90831 - Wayfaring Signage	-	-	-	123,242.59	-	-	-	-	-	978.15	-
90832 - CAMAS Software	-	-	-	4,000.00	-	-	-	-	32,000.00	-	-
90834 - Crescent Harbor Playground	-	-	-	(195,637.61)	-	205,899.78	-	108.76	-	3,645.48	-
90838 - Lincoln St. Paving (Harbor Way to Harbor Drive_	1,300,000.00	-	-	2,029,802.82	-	-	-	-	-	6,385.89	-
90855 - Seawalk Part II	5,000.00	-	-	4,525.02	-	-	-	-	-	474.98	-
90859 - Landslide Study Project	-	-	-	7,038.73	-	-	-	-	32,913.00	-	-
90861 - Resource Management & GIS Implementation	40,000.00	-	-	40,000.00	-	-	-	-	-	-	-
90866 - City Hall HVAC & Controls Replacement	500,000.00	-	-	500,000.00	-	-	-	-	-	-	-
90867 - Police Department RMS	360,000.00	-	-	360,000.00	-	-	-	-	-	-	-
90876 - Animal Shelter	120,000.00	-	-	119,713.50	-	-	-	-	286.50	-	-
90877 - Brady and Gavan St Paving	-	-	-	432,236.49	-	-	-	-	955.22	6,808.29	-
90878 - Katlian Ave Paving	-	-	-	594,210.82	-	-	-	-	49,113.51	24,157.67	-
90879 - Seaplane Base Project	-	-	-	(1,589.54)	-	-	-	-	-	1,589.54	-
Closed Project Funding Transferred in January 2017	-	-	-	-	-	-	-	-	-	-	-
2.3 Pending allocation FY19	-	-	-	240,585.75	-	-	-	-	-	-	-
2.2 - No Job	-	-	-	0.37	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Totals:	2,475,000.00	267,852.13	-	5,506,919.23	257,171.06	216,580.85	-	108.76	355,106.75	45,970.18	40,191.97
Gray Shading = Closed Job											

Fund 705 - Benchlands

333,054.43 - - -

Fund 707 - Pacific High School

54,948.68 - - -

Fund 708 - Public Infrastructure Sinking Fund

1,812,512.03 - - -

Fund 700 - General Capital Projects

	Total Expenses	Construction In Progress 6/30/2018	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Fund Balance/ Working Capital
Unspent Capital Project Working Capital Appropriations							
90583 - City State Building Major Maintenance	-	-	42,331.96	-	-	-	42,331.96
90690 - City/State Troubleshoot Air Control System	-	-	16,000.00	-	-	-	16,000.00
90692 - Centennial Hall Reconstruction	419.20	-	56,509.71	-	-	-	56,509.71
90739 - Sitka Library Expansion	980.00	-	153,661.54	-	-	-	153,661.54
90740 - Nelson Logging Road	279,635.62	-	-	-	45,904.00	45,904.00	(45,904.00)
90741 - Baranof Warm Springs Dock	-	-	1,280.96	-	-	-	1,280.96
90744 - Jeff Davis Street W/WW/Paving Improvements	-	-	(0.37)	-	-	-	(0.37)
90745 - Eagle Way & Old Harbor Mountain Road	-	-	476.00	-	-	-	476.00
90789 - Justice Center	9,558.31	-	50,266.82	-	-	-	50,266.82
90790 - East DeGrof St. Utilites and Street Improvement	40,191.97	-	156,474.52	-	-	-	156,474.52
90801 - Lincoln Street (Jeff Davis to Metlakatla)	(50,466.42)	-	352,636.02	-	51,573.23	51,573.23	301,062.79
90812 - Storm Drain Improvements	-	-	100,000.00	-	-	-	100,000.00
90814 - Cross Trail Multi-Modal Pathway Phase 6	1,491.78	-	21,553.44	-	-	-	21,553.44
90819 - South Lake & West Degroff Improvements	-	-	92,097.80	-	71,086.49	71,086.49	21,011.31
90820 - Davidoff & Peterson Storm Sewers	150.21	-	473,354.02	-	-	-	473,354.02
90831 - Wayfaring Signage	978.15	-	123,242.59	-	3,074.49	3,074.49	120,168.10
90832 - CAMAS Software	32,000.00	-	4,000.00	-	-	-	4,000.00
90834 - Crescent Harbor Playground	3,754.24	-	10,262.17	-	-	-	10,262.17
90838 - Lincoln St. Paving (Harbor Way to Harbor Drive_	6,385.89	-	2,029,802.82	-	-	-	2,029,802.82
90855 - Seawalk Part II	474.98	-	4,525.02	-	-	-	4,525.02
90859 - Landslide Study Project	32,913.00	-	7,038.73	-	-	-	7,038.73
90861 - Resource Management & GIS Implementation	-	-	40,000.00	-	-	-	40,000.00
90866 - City Hall HVAC & Controls Replacement	-	-	500,000.00	-	-	-	500,000.00
90867 - Police Department RMS	-	-	360,000.00	-	-	-	360,000.00
90876 - Animal Shelter	286.50	-	119,713.50	-	-	-	119,713.50
90877 - Brady and Gavan St Paving	7,763.51	-	432,236.49	-	-	-	432,236.49
90878 - Katlian Ave Paving	73,271.18	-	594,210.82	-	-	-	594,210.82
90879 - Seaplane Base Project	1,589.54	-	(1,589.54)	-	-	-	(1,589.54)
Closed Project Funding Transferred in January 2017	-	-	-	-	-	-	-
2.3 Pending allocation FY19	-	-	240,585.75	-	-	-	240,585.75
2.2 - No Job	-	-	0.37	-	-	-	0.37
	-	-	-	-	-	-	-
Totals:	441,377.66	-	5,980,671.14	-	171,638.21	171,638.21	5,809,032.93
Gray Shading = Closed Job							

Fund 705 - Benchlands	333,054	-	-	-	333,054
Fund 707 - Pacific High School	54,949	-	-	-	54,949
Fund 708 - Public Infrastructure Sinking Fund	1,812,512	-	-	-	1,812,512



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 301 - Property Tax							
3011							
3011.001	Property Tax Levy	7,157,000.00	62.55	7,136,253.57	20,746.43	100	6,928,725.85
3011.002	Auto Tax	95,000.00	7,509.96	7,509.96	87,490.04	8	8,405.12
3011.003	Boat Tax	.00	.00	.00	.00	+++	747.84
3011.004	Penalty and Interest	58,000.00	13,454.30	28,343.33	29,656.67	49	15,498.08
3011.006	Taxes Paid Voluntarily	49,000.00	.00	11,560.74	37,439.26	24	13,362.34
3011 - Totals		\$7,359,000.00	\$21,026.81	\$7,183,667.60	\$175,332.40	98%	\$6,966,739.23
3012							
3012.000	Less Sr Citizen Exemption	(493,000.00)	.00	(496,072.00)	3,072.00	101	(488,031.00)
3012 - Totals		(\$493,000.00)	\$0.00	(\$496,072.00)	\$3,072.00	101%	(\$488,031.00)
Department 301 - Property Tax Totals		\$6,866,000.00	\$21,026.81	\$6,687,595.60	\$178,404.40	97%	\$6,478,708.23
Department 302 - Sales Tax							
3021							
3021.001	1st Qtr Calendar Yr Sales	1,805,000.00	(427.18)	(427.18)	1,805,427.18	0	(262.47)
3021.002	2nd Qtr Calendar Yr Sales	4,250,000.00	16,834.52	17,668.41	4,232,331.59	0	5,846.43
3021.003	3rd Qtr Calendar Yr Sales	4,645,000.00	4,313,819.27	5,058,540.62	(413,540.62)	109	1,034,654.29
3021.004	4th Qtr Calendar Yr Sales	1,825,000.00	.00	80.30	1,824,919.70	0	982.88
3021.005	Previous Quarters Tax	50,000.00	3,392.48	3,517.99	46,482.01	7	5,307.54
3021.006	Penalty & Interest	58,000.00	350.00	400.00	57,600.00	1	4,696.33
3021.007	Discount	(10,000.00)	(100.00)	(200.00)	(9,800.00)	2	(140.68)
3021.008	Home Construction Refund	(3,000.00)	.00	.00	(3,000.00)	0	(7,413.58)
3021.009	Other Sales Tax Revenue	10,000.00	.00	275.00	9,725.00	3	870.00
3021.010	Fish Box Tax	150,000.00	560.00	3,010.00	146,990.00	2	1,451.78
3021 - Totals		\$12,780,000.00	\$4,334,429.09	\$5,082,865.14	\$7,697,134.86	40%	\$1,045,992.52
Department 302 - Sales Tax Totals		\$12,780,000.00	\$4,334,429.09	\$5,082,865.14	\$7,697,134.86	40%	\$1,045,992.52
Department 310 - State Revenue							
3101							
3101.003	Revenue Sharing	500,000.00	.00	543,229.08	(43,229.08)	109	595,992.00
3101.005	Grant Revenue	30,000.00	2,235.06	2,235.06	27,764.94	7	7,501.76
3101.007	Liquor Licenses	24,000.00	.00	.00	24,000.00	0	.00
3101.012	Public Library Assistance	7,000.00	.00	7,000.00	.00	100	7,000.00
3101.016	Miscellaneous	32,000.00	.00	.00	32,000.00	0	.00
3101.017	PERS Relief	656,000.00	164,005.00	164,005.00	491,995.00	25	.00



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101.019	SAR reimbursement	1,000.00	.00	140.42	859.58	14	.00
3101.030	Grant Revenue Pass Thru	54,222.00	.00	.00	54,222.00	0	.00
3101 - Totals		\$1,304,222.00	\$166,240.06	\$716,609.56	\$587,612.44	55%	\$610,493.76
Department 310 - State Revenue Totals		\$1,304,222.00	\$166,240.06	\$716,609.56	\$587,612.44	55%	\$610,493.76
Department 315 - Federal Revenue							
3151							
3151.001	Stumpage	491,832.00	.00	.00	491,832.00	0	45,981.09
3151.002	Payment in Lieu of Taxes	566,200.00	.00	.00	566,200.00	0	.00
3151.003	Grant Revenue	428,938.00	36,392.00	36,838.49	392,099.51	9	27,552.27
3151 - Totals		\$1,486,970.00	\$36,392.00	\$36,838.49	\$1,450,131.51	2%	\$73,533.36
3161							
3161.001	COPS grants	42,000.00	.00	.00	42,000.00	0	11,044.90
3161 - Totals		\$42,000.00	\$0.00	\$0.00	\$42,000.00	0%	\$11,044.90
Department 315 - Federal Revenue Totals		\$1,528,970.00	\$36,392.00	\$36,838.49	\$1,492,131.51	2%	\$84,578.26
Department 320 - Licenses & Permits							
3201							
3201.001	Building Permits	100,000.00	4,745.65	18,375.47	81,624.53	18	20,772.47
3201.002	Planning & Zoning Permits	10,000.00	175.00	850.00	9,150.00	9	1,360.00
3201.003	Parking Permits	1,000.00	30.00	105.00	895.00	11	250.00
3201.004	Public Vehicle/Drivers	9,000.00	.00	250.00	8,750.00	3	350.00
3201.006	Animal Licenses	3,000.00	75.49	539.67	2,460.33	18	1,207.79
3201.007	Itinerant Business Licens	.00	.00	.00	.00	+++	6.00
3201.008	Miscellaneous	.00	50.00	150.00	(150.00)	+++	100.00
3201.011	Park & Rec. Fees	12,000.00	800.00	5,515.00	6,485.00	46	6,790.00
3201.012	Centennial Permit Fees	1,000.00	10.00	110.00	890.00	11	140.00
3201 - Totals		\$136,000.00	\$5,886.14	\$25,895.14	\$110,104.86	19%	\$30,976.26
Department 320 - Licenses & Permits Totals		\$136,000.00	\$5,886.14	\$25,895.14	\$110,104.86	19%	\$30,976.26
Department 330 - Services							
3301							
3301.003	Jail Contracts	391,000.00	97,798.50	97,798.50	293,201.50	25	.00
3301.005	Jail-Detox	8,000.00	220.00	1,320.00	6,680.00	17	1,870.00
3301.006	Impound/Storage Fees	8,000.00	.00	2,110.00	5,890.00	26	1,085.00
3301.007	Police Other	9,000.00	3,674.00	3,972.95	5,027.05	44	3,265.54



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 330 - Services							
3301.010	E911 Surcharge	180,000.00	14,996.77	44,007.68	135,992.32	24	44,784.40
3301	Totals	\$596,000.00	\$116,689.27	\$149,209.13	\$446,790.87	25%	\$51,004.94
3302							
3302.000	Police Medical Billings	6,000.00	.00	1,342.00	4,658.00	22	1,137.92
3302	Totals	\$6,000.00	\$0.00	\$1,342.00	\$4,658.00	22%	\$1,137.92
3321							
3321.001	Ambulance Fees	270,000.00	33,021.67	122,727.75	147,272.25	45	90,055.11
3321	Totals	\$270,000.00	\$33,021.67	\$122,727.75	\$147,272.25	45%	\$90,055.11
3331							
3331.001	Library	12,000.00	754.18	2,576.22	9,423.78	21	3,190.02
3331.002	Library Lost Book Replace	3,000.00	58.00	238.00	2,762.00	8	297.00
3331.004	Library-Network	17,000.00	.00	.00	17,000.00	0	.00
3331	Totals	\$32,000.00	\$812.18	\$2,814.22	\$29,185.78	9%	\$3,487.02
Department 330 - Services Totals		\$904,000.00	\$150,523.12	\$276,093.10	\$627,906.90	31%	\$145,684.99
Department 340 - Operating Revenue							
3454							
3454.000	Concessions	3,000.00	.00	490.11	2,509.89	16	785.21
3454	Totals	\$3,000.00	\$0.00	\$490.11	\$2,509.89	16%	\$785.21
3491							
3491.000	Jobbing-Labor	700,000.00	164,080.20	164,080.20	535,919.80	23	200,984.80
3491	Totals	\$700,000.00	\$164,080.20	\$164,080.20	\$535,919.80	23%	\$200,984.80
3492							
3492.000	Jobbing-Materials/Parts	1,000.00	.00	.00	1,000.00	0	.00
3492	Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
3493							
3493.000	Jobbing-Equipment	1,000.00	.00	.00	1,000.00	0	.00
3493	Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
3494							
3494.000	Jobbing-Outside Contracts	.00	.00	.00	.00	+++	3,000.00
3494	Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$3,000.00
Department 340 - Operating Revenue Totals		\$705,000.00	\$164,080.20	\$164,570.31	\$540,429.69	23%	\$204,770.01



Income Statement

Through 09/30/18

Detail Listing

Include Rollup Account/Rollup to Account

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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3601							
3601.000	Rent - Land	209,000.00	15,545.06	43,838.72	165,161.28	21	45,499.18
3601 - Totals		\$209,000.00	\$15,545.06	\$43,838.72	\$165,161.28	21%	\$45,499.18
3602							
3602.000	Rent - Building	10,000.00	800.00	2,400.00	7,600.00	24	2,400.00
3602 - Totals		\$10,000.00	\$800.00	\$2,400.00	\$7,600.00	24%	\$2,400.00
3603							
3603.000	Rent-Centennial Building	115,000.00	24,960.00	25,010.00	89,990.00	22	22,730.00
3603 - Totals		\$115,000.00	\$24,960.00	\$25,010.00	\$89,990.00	22%	\$22,730.00
3604							
3604.000	Rent-Senior Center	2,000.00	.00	.00	2,000.00	0	537.00
3604 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$537.00
3606							
3606.000	Rent-Tom Young Cabin	8,000.00	500.00	1,646.00	6,354.00	21	1,636.00
3606 - Totals		\$8,000.00	\$500.00	\$1,646.00	\$6,354.00	21%	\$1,636.00
3610							
3610.000	Interest Income	420,000.00	40,294.41	105,753.86	314,246.14	25	99,485.41
3610 - Totals		\$420,000.00	\$40,294.41	\$105,753.86	\$314,246.14	25%	\$99,485.41
3635							
3635.000	Gravel & Rock Royalties	75,000.00	546.00	10,743.50	64,256.50	14	32,256.57
3635 - Totals		\$75,000.00	\$546.00	\$10,743.50	\$64,256.50	14%	\$32,256.57
3640							
3640.000	Library-Special Sales	2,000.00	107.32	615.53	1,384.47	31	475.97
3640 - Totals		\$2,000.00	\$107.32	\$615.53	\$1,384.47	31%	\$475.97
3650							
3650.000	City/St Bldg Cost Reimbur	110,000.00	.00	.00	110,000.00	0	.00
3650 - Totals		\$110,000.00	\$0.00	\$0.00	\$110,000.00	0%	\$0.00
Department 360 - Uses of Prop & Investment Totals		\$951,000.00	\$82,752.79	\$190,007.61	\$760,992.39	20%	\$205,020.13
Department 370 - Interfund Billings							
3701							
3701.200	Electric Interfund Bill	979,647.00	81,637.25	244,911.75	734,735.25	25	241,492.74
3701.210	Water Interfund Bill	292,397.00	24,366.42	73,099.26	219,297.74	25	75,369.00
3701.220	WWater Interfund Bill	386,249.00	32,187.42	96,562.26	289,686.74	25	88,550.25
3701.230	SWste Interfund Bill	335,638.00	27,969.83	83,909.49	251,728.51	25	105,630.51



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 370 - Interfund Billings							
3701.240	Harbor Interfund Bill	247,943.00	20,661.92	61,985.76	185,957.24	25	81,456.00
3701.250	Air Term Interfund Bill	95,022.00	7,918.50	23,755.50	71,266.50	25	26,988.24
3701.260	MSC Interfund Bill	6,528.00	544.00	1,632.00	4,896.00	25	5,048.01
3701.270	SMC Interfund Bill	66,277.00	5,523.08	16,569.24	49,707.76	25	8,218.50
3701.300	MIS Interfund Bill	97,288.00	7,916.67	23,750.01	73,537.99	24	27,650.49
3701.310	Garage Interfund Billing	122,204.00	10,183.67	30,551.01	91,652.99	25	27,203.49
3701.320	Maint Fund Interfund Bill	68,543.00	5,711.92	17,135.76	51,407.24	25	26,193.51
3701 - Totals		\$2,697,736.00	\$224,620.68	\$673,862.04	\$2,023,873.96	25%	\$713,800.74
Department 370 - Interfund Billings Totals		\$2,697,736.00	\$224,620.68	\$673,862.04	\$2,023,873.96	25%	\$713,800.74
Department 380 - Miscellaneous							
3801							
3801.000	Fines and Forfeits	72,000.00	4,750.80	15,998.25	56,001.75	22	9,401.73
3801 - Totals		\$72,000.00	\$4,750.80	\$15,998.25	\$56,001.75	22%	\$9,401.73
3804							
3804.000	Return Check Fee (NSF)	1,000.00	125.00	250.00	750.00	25	125.00
3804 - Totals		\$1,000.00	\$125.00	\$250.00	\$750.00	25%	\$125.00
3805							
3805.000	Cash, (Short)/Long	.00	30.00	30.02	(30.02)	+++	(20.05)
3805 - Totals		\$0.00	\$30.00	\$30.02	(\$30.02)	+++	(\$20.05)
3807							
3807.000	Miscellaneous	20,000.00	2,496.29	2,702.29	17,297.71	14	7,116.68
3807.100	Miscellaneous Grant Revenue	.00	.00	.00	.00	+++	10,000.00
3807 - Totals		\$20,000.00	\$2,496.29	\$2,702.29	\$17,297.71	14%	\$17,116.68
3808							
3808.000	Salary Reimbursement	.00	.00	50.00	(50.00)	+++	.00
3808 - Totals		\$0.00	\$0.00	\$50.00	(\$50.00)	+++	\$0.00
3809							
3809.000	Donations	2,000.00	.00	3,900.00	(1,900.00)	195	3,191.52
3809 - Totals		\$2,000.00	\$0.00	\$3,900.00	(\$1,900.00)	195%	\$3,191.52
3820							
3820.000	Bad Debt Collected	1,000.00	(97.40)	(341.51)	1,341.51	(34)	641.82
3820 - Totals		\$1,000.00	(\$97.40)	(\$341.51)	\$1,341.51	(34%)	\$641.82



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3850							
3850.000	Pcard Rebate	48,000.00	.00	12,427.29	35,572.71	26	12,947.80
3850 - Totals		\$48,000.00	\$0.00	\$12,427.29	\$35,572.71	26%	\$12,947.80
Department 380 - Miscellaneous Totals		\$144,000.00	\$7,304.69	\$35,016.34	\$108,983.66	24%	\$43,404.50
Department 390 - Cash Basis Receipts							
3950							
3950.000	Interfund Transfers In	1,000,000.00	.00	.00	1,000,000.00	0	.00
3950.193	Transfer In Utility Subsidization	200,000.00	.00	200,000.00	.00	100	.00
3950.195	Transfer In Visitor Enhancement	200,000.00	.00	.00	200,000.00	0	.00
3950.320	Transfer In Bldg Maint	25,000.00	.00	25,000.00	.00	100	.00
3950.400	Transfer In Permanent Fd	1,427,097.00	.00	.00	1,427,097.00	0	343,975.00
3950.410	Transfer In Revolving Fnd	23,000.00	2,043.95	5,972.63	17,027.37	26	5,640.42
3950.420	Transfer In Guarantee Fnd	8,000.00	504.99	1,475.53	6,524.47	18	1,401.60
3950 - Totals		\$2,883,097.00	\$2,548.94	\$232,448.16	\$2,650,648.84	8%	\$351,017.02
Department 390 - Cash Basis Receipts Totals		\$2,883,097.00	\$2,548.94	\$232,448.16	\$2,650,648.84	8%	\$351,017.02
Division 300 - Revenue Totals		\$30,900,025.00	\$5,195,804.52	\$14,121,801.49	\$16,778,223.51	46%	\$9,914,446.42
REVENUE TOTALS		\$30,900,025.00	\$5,195,804.52	\$14,121,801.49	\$16,778,223.51	46%	\$9,914,446.42
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
5110							
5110.001	Regular Salaries/Wages	248,486.35	20,154.32	54,913.46	193,572.89	22	32,831.92
5110.002	Holidays	.00	199.28	1,715.16	(1,715.16)	+++	1,172.08
5110.003	Sick Leave	.00	.00	2,541.28	(2,541.28)	+++	2,629.08
5110.010	Temp Wages	27,600.00	3,100.00	7,700.00	19,900.00	28	5,200.00
5110 - Totals		\$276,086.35	\$23,453.60	\$66,869.90	\$209,216.45	24%	\$41,833.08
5120							
5120.001	Annual Leave	15,997.00	.00	1,890.92	14,106.08	12	19,760.61
5120.002	SBS	17,733.02	1,437.71	4,215.05	13,517.97	24	3,775.69
5120.003	Medicare	4,235.21	340.06	997.03	3,238.18	24	893.11
5120.004	PERS	68,167.07	9,329.80	18,285.40	49,881.67	27	8,602.34



Income Statement

Through 09/30/18

Detail Listing

Include Rollup Account/Rollup to Account

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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
5120.005	Health Insurance	86,108.54	7,490.56	22,471.68	63,636.86	26	15,918.72
5120.006	Life Insurance	35.02	3.03	9.09	25.93	26	6.22
5120.007	Workmen's Compensation	1,408.15	119.61	352.51	1,055.64	25	259.89
5120	- Totals	\$193,684.01	\$18,720.77	\$48,221.68	\$145,462.33	25%	\$49,216.58
5201							
5201.000	Training and Travel	29,980.00	8,557.86	10,835.56	19,144.44	36	1,791.00
5201	- Totals	\$29,980.00	\$8,557.86	\$10,835.56	\$19,144.44	36%	\$1,791.00
5204							
5204.000	Telephone	9,800.00	496.59	1,033.75	8,766.25	11	646.94
5204	- Totals	\$9,800.00	\$496.59	\$1,033.75	\$8,766.25	11%	\$646.94
5206							
5206.000	Supplies	9,000.00	646.56	2,296.76	6,703.24	26	2,432.13
5206	- Totals	\$9,000.00	\$646.56	\$2,296.76	\$6,703.24	26%	\$2,432.13
5207							
5207.000	Repairs & Maintenance	780.00	.00	780.00	.00	100	1,560.00
5207	- Totals	\$780.00	\$0.00	\$780.00	\$0.00	100%	\$1,560.00
5211							
5211.000	Data Processing Fees	19,462.00	1,621.83	4,865.49	14,596.51	25	3,680.49
5211.001	Information Technology Special Projects	2,205.00	.00	.00	2,205.00	0	.00
5211	- Totals	\$21,667.00	\$1,621.83	\$4,865.49	\$16,801.51	22%	\$3,680.49
5212							
5212.000	Contracted/Purchased Serv	224,000.00	30,490.66	46,583.15	177,416.85	21	50,428.94
5212	- Totals	\$224,000.00	\$30,490.66	\$46,583.15	\$177,416.85	21%	\$50,428.94
5222							
5222.000	Postage	100.00	.00	.00	100.00	0	47.50
5222	- Totals	\$100.00	\$0.00	\$0.00	\$100.00	0%	\$47.50
5223							
5223.000	Tools & Small Equipment	.00	.00	.00	.00	+++	315.68
5223	- Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$315.68
5224							
5224.000	Dues & Publications	17,940.00	.00	14,071.15	3,868.85	78	15,521.15
5224	- Totals	\$17,940.00	\$0.00	\$14,071.15	\$3,868.85	78%	\$15,521.15



Income Statement

Through 09/30/18

Detail Listing

Include Rollup Account/Rollup to Account

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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
5226							
5226.000	Advertising	5,000.00	532.70	532.70	4,467.30	11	4,433.37
	5226 - Totals	\$5,000.00	\$532.70	\$532.70	\$4,467.30	11%	\$4,433.37
5288							
5288.000	Administrator Contingency	3,000.00	.00	216.96	2,783.04	7	1,590.00
	5288 - Totals	\$3,000.00	\$0.00	\$216.96	\$2,783.04	7%	\$1,590.00
5289							
5289.000	Mayor Contingency	3,000.00	.00	.00	3,000.00	0	.00
	5289 - Totals	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$0.00
5290							
5290.000	Other Expenses	7,250.00	438.96	1,853.39	5,396.61	26	29,806.23
	5290 - Totals	\$7,250.00	\$438.96	\$1,853.39	\$5,396.61	26%	\$29,806.23
Sub-Department 900 - Human Resources							
5110							
5110.001	Regular Salaries/Wages	159,633.00	7,999.94	23,958.98	135,674.02	15	30,264.46
5110.002	Holidays	.00	632.96	1,877.08	(1,877.08)	+++	1,511.02
5110.003	Sick Leave	.00	1,953.48	7,734.04	(7,734.04)	+++	1,152.46
	5110 - Totals	\$159,633.00	\$10,586.38	\$33,570.10	\$126,062.90	21%	\$32,927.94
5120							
5120.001	Annual Leave	.00	435.63	2,770.33	(2,770.33)	+++	4,938.16
5120.002	SBS	9,786.00	675.64	2,227.64	7,558.36	23	2,321.15
5120.003	Medicare	2,315.00	159.82	526.95	1,788.05	23	549.05
5120.004	PERS	43,792.00	6,638.84	12,208.89	31,583.11	28	8,330.54
5120.005	Health Insurance	67,212.00	5,114.23	16,316.19	50,895.81	24	15,854.82
5120.006	Life Insurance	29.00	2.15	6.87	22.13	24	7.08
5120.007	Workmen's Compensation	815.00	56.21	185.33	629.67	23	222.14
	5120 - Totals	\$123,949.00	\$13,082.52	\$34,242.20	\$89,706.80	28%	\$32,222.94
5201							
5201.000	Training and Travel	8,100.00	.00	.00	8,100.00	0	.00
	5201 - Totals	\$8,100.00	\$0.00	\$0.00	\$8,100.00	0%	\$0.00
5206							
5206.000	Supplies	2,896.00	.00	524.40	2,371.60	18	663.40
	5206 - Totals	\$2,896.00	\$0.00	\$524.40	\$2,371.60	18%	\$663.40



Income Statement

Through 09/30/18

Detail Listing

Include Rollup Account/Rollup to Account

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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
Sub-Department 900 - Human Resources							
5211							
5211.000	Data Processing Fees	15,570.00	1,297.50	3,892.50	11,677.50	25	3,680.49
5211.001	Information Technology Special Projects	1,764.00	.00	.00	1,764.00	0	.00
	5211 - Totals	\$17,334.00	\$1,297.50	\$3,892.50	\$13,441.50	22%	\$3,680.49
5212							
5212.000	Contracted/Purchased Serv	88,436.00	14,323.51	16,793.06	71,642.94	19	3,925.53
	5212 - Totals	\$88,436.00	\$14,323.51	\$16,793.06	\$71,642.94	19%	\$3,925.53
5224							
5224.000	Dues & Publications	2,010.00	209.00	209.00	1,801.00	10	378.00
	5224 - Totals	\$2,010.00	\$209.00	\$209.00	\$1,801.00	10%	\$378.00
5226							
5226.000	Advertising	.00	50.00	50.00	(50.00)	+++	.00
	5226 - Totals	\$0.00	\$50.00	\$50.00	(\$50.00)	+++	\$0.00
5290							
5290.000	Other Expenses	.00	.00	44.21	(44.21)	+++	.00
	5290 - Totals	\$0.00	\$0.00	\$44.21	(\$44.21)	+++	\$0.00
	Sub-Department 900 - Human Resources Totals	\$402,358.00	\$39,548.91	\$89,325.47	\$313,032.53	22%	\$73,798.30
	Department 001 - Administrator & Assembly Totals	\$1,203,645.36	\$124,508.44	\$287,485.96	\$916,159.40	24%	\$277,101.39
Department 002 - Attorney							
5110							
5110.001	Regular Salaries/Wages	189,124.00	13,812.93	39,413.12	149,710.88	21	23,883.20
5110.002	Holidays	.00	753.12	1,506.24	(1,506.24)	+++	1,038.40
5110.003	Sick Leave	.00	496.36	1,101.92	(1,101.92)	+++	1,038.40
	5110 - Totals	\$189,124.00	\$15,062.41	\$42,021.28	\$147,102.72	22%	\$25,960.00
5120							
5120.001	Annual Leave	9,528.00	.00	1,132.76	8,395.24	12	5,192.00
5120.002	SBS	11,699.81	930.98	2,668.31	9,031.50	23	1,928.01
5120.003	Medicare	2,880.45	220.22	631.17	2,249.28	22	456.05
5120.004	PERS	51,882.28	7,875.74	14,055.92	37,826.36	27	6,853.44
5120.005	Health Insurance	46,133.28	4,690.07	13,912.69	32,220.59	30	2,954.97
5120.006	Life Insurance	22.20	1.85	4.37	17.83	20	2.01



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 002 - Attorney							
5120.007	Workmen's Compensation	1,040.26	83.54	239.43	800.83	23	178.73
5120	Totals	\$123,186.28	\$13,802.40	\$32,644.65	\$90,541.63	27%	\$17,565.21
5201							
5201.000	Training and Travel	4,750.00	887.65	887.65	3,862.35	19	1,757.56
5201	Totals	\$4,750.00	\$887.65	\$887.65	\$3,862.35	19%	\$1,757.56
5204							
5204.000	Telephone	370.00	.00	103.90	266.10	28	61.52
5204.001	Cell Phone Stipend	600.00	50.00	150.00	450.00	25	75.00
5204	Totals	\$970.00	\$50.00	\$253.90	\$716.10	26%	\$136.52
5206							
5206.000	Supplies	1,200.00	43.06	214.58	985.42	18	359.07
5206	Totals	\$1,200.00	\$43.06	\$214.58	\$985.42	18%	\$359.07
5207							
5207.000	Repairs & Maintenance	800.00	.00	780.00	20.00	98	1,560.00
5207	Totals	\$800.00	\$0.00	\$780.00	\$20.00	98%	\$1,560.00
5211							
5211.000	Data Processing Fees	15,570.00	1,297.50	3,892.50	11,677.50	25	3,680.49
5211.001	Information Technology Special Projects	1,764.00	.00	.00	1,764.00	0	.00
5211	Totals	\$17,334.00	\$1,297.50	\$3,892.50	\$13,441.50	22%	\$3,680.49
5212							
5212.000	Contracted/Purchased Serv	.00	.00	.00	.00	+++	(.60)
5212	Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$0.60)
5221							
5221.000	Transportation/Vehicles	900.00	75.00	225.00	675.00	25	225.00
5221	Totals	\$900.00	\$75.00	\$225.00	\$675.00	25%	\$225.00
5224							
5224.000	Dues & Publications	750.00	.00	.00	750.00	0	84.65
5224	Totals	\$750.00	\$0.00	\$0.00	\$750.00	0%	\$84.65
5225							
5225.000	Legal Expenditures	290,000.00	9,041.05	24,163.75	265,836.25	8	31,019.10
5225	Totals	\$290,000.00	\$9,041.05	\$24,163.75	\$265,836.25	8%	\$31,019.10
Department 002 - Attorney Totals		\$629,014.28	\$40,259.07	\$105,083.31	\$523,930.97	17%	\$82,347.00



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 003 - Municipal Clerk							
5110							
5110.001	Regular Salaries/Wages	148,265.70	10,298.08	30,650.72	117,614.98	21	32,751.04
5110.003	Sick Leave	.00	.00	.00	.00	+++	719.76
5110.010	Temp Wages	20,000.00	.00	742.00	19,258.00	4	336.00
5110 - Totals		\$168,265.70	\$10,298.08	\$31,392.72	\$136,872.98	19%	\$33,806.80
5120							
5120.001	Annual Leave	5,964.00	1,785.12	5,598.88	365.12	94	2,999.00
5120.002	SBS	10,735.49	746.83	2,285.96	8,449.53	21	2,274.58
5120.003	Medicare	2,539.38	176.66	540.73	1,998.65	21	538.03
5120.004	PERS	40,673.30	7,909.29	13,225.87	27,447.43	33	7,627.44
5120.005	Health Insurance	57,060.12	4,755.34	14,266.02	42,794.10	25	13,461.06
5120.006	Life Insurance	28.32	2.36	7.08	21.24	25	7.08
5120.007	Workmen's Compensation	862.88	62.14	190.20	672.68	22	207.14
5120 - Totals		\$117,863.49	\$15,437.74	\$36,114.74	\$81,748.75	31%	\$27,114.33
5201							
5201.000	Training and Travel	10,550.00	475.00	475.00	10,075.00	5	1,809.26
5201 - Totals		\$10,550.00	\$475.00	\$475.00	\$10,075.00	5%	\$1,809.26
5204							
5204.000	Telephone	970.00	.00	65.23	904.77	7	61.52
5204.001	Cell Phone Stipend	.00	25.00	75.00	(75.00)	+++	75.00
5204 - Totals		\$970.00	\$25.00	\$140.23	\$829.77	14%	\$136.52
5206							
5206.000	Supplies	8,500.00	3,433.41	3,822.11	4,677.89	45	4,650.56
5206 - Totals		\$8,500.00	\$3,433.41	\$3,822.11	\$4,677.89	45%	\$4,650.56
5207							
5207.000	Repairs & Maintenance	780.00	.00	780.00	.00	100	1,560.00
5207 - Totals		\$780.00	\$0.00	\$780.00	\$0.00	100%	\$1,560.00
5211							
5211.000	Data Processing Fees	24,497.00	2,041.42	6,124.26	18,372.74	25	5,183.76
5211.001	Information Technology Special Projects	3,087.00	.00	.00	3,087.00	0	.00
5211 - Totals		\$27,584.00	\$2,041.42	\$6,124.26	\$21,459.74	22%	\$5,183.76
5212							
5212.000	Contracted/Purchased Serv	27,000.00	1,800.00	5,388.00	21,612.00	20	6,487.80
5212 - Totals		\$27,000.00	\$1,800.00	\$5,388.00	\$21,612.00	20%	\$6,487.80



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 003 - Municipal Clerk							
5221							
5221.000	Transportation/Vehicles	900.00	75.00	225.00	675.00	25	225.00
	5221 - Totals	\$900.00	\$75.00	\$225.00	\$675.00	25%	\$225.00
5222							
5222.000	Postage	100.00	.00	.00	100.00	0	13.30
	5222 - Totals	\$100.00	\$0.00	\$0.00	\$100.00	0%	\$13.30
5224							
5224.000	Dues & Publications	7,940.00	.00	1,316.10	6,623.90	17	887.50
	5224 - Totals	\$7,940.00	\$0.00	\$1,316.10	\$6,623.90	17%	\$887.50
5226							
5226.000	Advertising	28,000.00	4,171.35	7,492.25	20,507.75	27	5,360.50
	5226 - Totals	\$28,000.00	\$4,171.35	\$7,492.25	\$20,507.75	27%	\$5,360.50
5227							
5227.001	Rent-Buildings	15,100.00	1,168.61	4,773.34	10,326.66	32	4,619.02
	5227 - Totals	\$15,100.00	\$1,168.61	\$4,773.34	\$10,326.66	32%	\$4,619.02
5290							
5290.000	Other Expenses	.00	.00	7.28	(7.28)	+++	34.75
	5290 - Totals	\$0.00	\$0.00	\$7.28	(\$7.28)	+++	\$34.75
	Department 003 - Municipal Clerk Totals	\$413,553.19	\$38,925.61	\$98,051.03	\$315,502.16	24%	\$91,889.10
Department 004 - Finance							
5110							
5110.001	Regular Salaries/Wages	870,557.00	60,747.30	177,483.70	693,073.30	20	174,918.60
5110.002	Holidays	.00	3,366.20	10,317.12	(10,317.12)	+++	7,979.37
5110.003	Sick Leave	.00	1,275.36	2,626.96	(2,626.96)	+++	4,753.97
5110.004	Overtime	.00	.00	92.57	(92.57)	+++	252.36
	5110 - Totals	\$870,557.00	\$65,388.86	\$190,520.35	\$680,036.65	22%	\$187,904.30
5120							
5120.001	Annual Leave	31,911.00	1,861.18	15,999.75	15,911.25	50	10,656.16
5120.002	SBS	55,322.00	4,127.50	12,664.73	42,657.27	23	12,167.09
5120.003	Medicare	13,086.00	976.31	2,995.76	10,090.24	23	2,878.03
5120.004	PERS	238,819.00	37,322.41	67,023.36	171,795.64	28	42,517.81
5120.005	Health Insurance	300,255.00	17,465.32	60,686.42	239,568.58	20	61,854.00
5120.006	Life Insurance	168.00	13.30	40.57	127.43	24	37.19



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 004 - Finance							
5120.007	Workmen's Compensation	4,441.00	341.78	1,030.34	3,410.66	23	1,133.99
5120	- Totals	\$644,002.00	\$62,107.80	\$160,440.93	\$483,561.07	25%	\$131,244.27
5201							
5201.000	Training and Travel	15,000.00	.00	1,046.31	13,953.69	7	679.25
5201	- Totals	\$15,000.00	\$0.00	\$1,046.31	\$13,953.69	7%	\$679.25
5204							
5204.000	Telephone	.00	(10.00)	(30.00)	30.00	+++	(30.00)
5204	- Totals	\$0.00	(\$10.00)	(\$30.00)	\$30.00	+++	(\$30.00)
5206							
5206.000	Supplies	15,914.70	42.00	2,156.16	13,758.54	14	204.32
5206	- Totals	\$15,914.70	\$42.00	\$2,156.16	\$13,758.54	14%	\$204.32
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	.00
5207	- Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5211							
5211.000	Data Processing Fees	134,161.00	11,180.08	33,540.24	100,620.76	25	31,593.51
5211.001	Information Technology Special Projects	31,758.00	.00	.00	31,758.00	0	.00
5211	- Totals	\$165,919.00	\$11,180.08	\$33,540.24	\$132,378.76	20%	\$31,593.51
5212							
5212.000	Contracted/Purchased Serv	129,200.00	3,813.95	7,822.03	121,377.97	6	20,256.58
5212	- Totals	\$129,200.00	\$3,813.95	\$7,822.03	\$121,377.97	6%	\$20,256.58
5221							
5221.000	Transportation/Vehicles	.00	82.84	82.84	(82.84)	+++	.00
5221	- Totals	\$0.00	\$82.84	\$82.84	(\$82.84)	+++	\$0.00
5222							
5222.000	Postage	100.00	.00	.00	100.00	0	.00
5222	- Totals	\$100.00	\$0.00	\$0.00	\$100.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	500.00	698.00	817.99	(317.99)	164	.00
5223	- Totals	\$500.00	\$698.00	\$817.99	(\$317.99)	164%	\$0.00
5224							
5224.000	Dues & Publications	800.00	.00	225.00	575.00	28	125.00
5224	- Totals	\$800.00	\$0.00	\$225.00	\$575.00	28%	\$125.00



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 004 - Finance							
5226							
5226.000	Advertising	3,350.00	.00	.00	3,350.00	0	4,625.75
	5226 - Totals	\$3,350.00	\$0.00	\$0.00	\$3,350.00	0%	\$4,625.75
5229							
5229.000	Investment Expenses	85,200.00	6,497.65	12,976.50	72,223.50	15	.00
	5229 - Totals	\$85,200.00	\$6,497.65	\$12,976.50	\$72,223.50	15%	\$0.00
5290							
5290.000	Other Expenses	1,000.00	99.99	341.19	658.81	34	87.98
	5290 - Totals	\$1,000.00	\$99.99	\$341.19	\$658.81	34%	\$87.98
	Department 004 - Finance Totals	\$1,932,542.70	\$149,901.17	\$409,939.54	\$1,522,603.16	21%	\$376,690.96
Department 005 - Assessing							
5110							
5110.001	Regular Salaries/Wages	189,146.00	12,717.10	34,795.00	154,351.00	18	37,673.35
5110.002	Holidays	.00	788.72	2,134.72	(2,134.72)	+++	1,477.92
5110.003	Sick Leave	.00	1,167.36	2,138.98	(2,138.98)	+++	1,329.63
	5110 - Totals	\$189,146.00	\$14,673.18	\$39,068.70	\$150,077.30	21%	\$40,480.90
5120							
5120.001	Annual Leave	7,418.00	888.72	2,992.00	4,426.00	40	4,856.70
5120.002	SBS	12,050.00	961.61	2,601.33	9,448.67	22	2,802.19
5120.003	Medicare	2,851.00	227.46	615.32	2,235.68	22	662.82
5120.004	PERS	51,889.00	8,283.63	14,113.39	37,775.61	27	9,754.26
5120.005	Health Insurance	68,813.00	5,733.94	14,313.82	54,499.18	21	16,231.23
5120.006	Life Insurance	25.00	2.52	6.38	18.62	26	6.03
5120.007	Workmen's Compensation	965.00	80.00	216.41	748.59	22	262.31
	5120 - Totals	\$144,011.00	\$16,177.88	\$34,858.65	\$109,152.35	24%	\$34,575.54
5201							
5201.000	Training and Travel	7,100.00	142.35	142.35	6,957.65	2	104.62
	5201 - Totals	\$7,100.00	\$142.35	\$142.35	\$6,957.65	2%	\$104.62
5204							
5204.000	Telephone	740.00	.00	130.46	609.54	18	123.04
5204.001	Cell Phone Stipend	.00	50.00	150.00	(150.00)	+++	150.00
	5204 - Totals	\$740.00	\$50.00	\$280.46	\$459.54	38%	\$273.04



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 005 - Assessing							
5206							
5206.000	Supplies	1,000.00	69.47	69.47	930.53	7	85.85
5206 - Totals		\$1,000.00	\$69.47	\$69.47	\$930.53	7%	\$85.85
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	690.00
5207 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$690.00
5211							
5211.000	Data Processing Fees	37,316.00	3,109.67	9,329.01	27,986.99	25	9,355.74
5211.001	Information Technology Special Projects	12,351.00	.00	.00	12,351.00	0	.00
5211 - Totals		\$49,667.00	\$3,109.67	\$9,329.01	\$40,337.99	19%	\$9,355.74
5212							
5212.000	Contracted/Purchased Serv	66,147.50	644.20	644.20	65,503.30	1	.00
5212 - Totals		\$66,147.50	\$644.20	\$644.20	\$65,503.30	1%	\$0.00
5214							
5214.000	Interdepartment Services	.00	112.30	112.30	(112.30)	+++	.00
5214 - Totals		\$0.00	\$112.30	\$112.30	(\$112.30)	+++	\$0.00
5221							
5221.000	Transportation/Vehicles	5,797.00	349.00	1,047.00	4,750.00	18	1,152.00
5221 - Totals		\$5,797.00	\$349.00	\$1,047.00	\$4,750.00	18%	\$1,152.00
5222							
5222.000	Postage	5,600.00	.00	.00	5,600.00	0	.00
5222 - Totals		\$5,600.00	\$0.00	\$0.00	\$5,600.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	2,990.00	.00	.00	2,990.00	0	274.69
5223 - Totals		\$2,990.00	\$0.00	\$0.00	\$2,990.00	0%	\$274.69
5224							
5224.000	Dues & Publications	8,670.00	705.00	705.00	7,965.00	8	705.00
5224 - Totals		\$8,670.00	\$705.00	\$705.00	\$7,965.00	8%	\$705.00
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



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 005 - Assessing							
5290							
5290.000	Other Expenses	.00	.00	818.06	(818.06)	+++	39.95
	5290 - Totals	\$0.00	\$0.00	\$818.06	(\$818.06)	+++	\$39.95
	Department 005 - Assessing Totals	\$483,368.50	\$36,033.05	\$87,075.20	\$396,293.30	18%	\$87,737.33
Department 006 - Planning							
5110							
5110.001	Regular Salaries/Wages	131,220.05	.00	6,837.60	124,382.45	5	28,206.16
5110.002	Holidays	.00	.00	310.80	(310.80)	+++	2,014.80
5110.003	Sick Leave	.00	.00	898.49	(898.49)	+++	.00
5110.004	Overtime	.00	.00	69.00	(69.00)	+++	.00
5110.010	Temp Wages	.00	2,714.00	9,256.35	(9,256.35)	+++	.00
	5110 - Totals	\$131,220.05	\$2,714.00	\$17,372.24	\$113,847.81	13%	\$30,220.96
5120							
5120.001	Annual Leave	4,739.00	.00	6,904.03	(2,165.03)	146	.00
5120.002	SBS	8,334.38	166.36	1,489.66	6,844.72	18	1,852.55
5120.003	Medicare	1,971.41	39.34	352.37	1,619.04	18	438.20
5120.004	PERS	35,997.38	3,350.00	5,059.40	30,937.98	14	6,648.63
5120.005	Health Insurance	12,527.76	.00	1,043.87	11,483.89	8	2,954.97
5120.006	Life Insurance	22.20	.00	.67	21.53	3	5.55
5120.007	Workmen's Compensation	669.30	13.85	87.33	581.97	13	177.32
	5120 - Totals	\$64,261.43	\$3,569.55	\$14,937.33	\$49,324.10	23%	\$12,077.22
5201							
5201.000	Training and Travel	5,000.00	44.00	44.00	4,956.00	1	.00
	5201 - Totals	\$5,000.00	\$44.00	\$44.00	\$4,956.00	1%	\$0.00
5204							
5204.001	Cell Phone Stipend	300.00	.00	25.00	275.00	8	.00
	5204 - Totals	\$300.00	\$0.00	\$25.00	\$275.00	8%	\$0.00
5206							
5206.000	Supplies	3,000.00	.00	100.44	2,899.56	3	266.34
	5206 - Totals	\$3,000.00	\$0.00	\$100.44	\$2,899.56	3%	\$266.34
5207							
5207.000	Repairs & Maintenance	825.00	.00	.00	825.00	0	825.00
	5207 - Totals	\$825.00	\$0.00	\$0.00	\$825.00	0%	\$825.00



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 006 - Planning							
5211							
5211.000	Data Processing Fees	18,087.00	1,507.25	4,521.75	13,565.25	25	5,520.99
5211.001	Information Technology Special Projects	9,705.00	.00	.00	9,705.00	0	.00
5211 - Totals		\$27,792.00	\$1,507.25	\$4,521.75	\$23,270.25	16%	\$5,520.99
5212							
5212.000	Contracted/Purchased Serv	25,000.00	.00	5,900.00	19,100.00	24	12,327.32
5212 - Totals		\$25,000.00	\$0.00	\$5,900.00	\$19,100.00	24%	\$12,327.32
5221							
5221.000	Transportation/Vehicles	1,103.00	.00	.00	1,103.00	0	.00
5221 - Totals		\$1,103.00	\$0.00	\$0.00	\$1,103.00	0%	\$0.00
5222							
5222.000	Postage	.00	.00	1.00	(1.00)	+++	.00
5222 - Totals		\$0.00	\$0.00	\$1.00	(\$1.00)	+++	\$0.00
5223							
5223.000	Tools & Small Equipment	200.00	.00	.00	200.00	0	.00
5223 - Totals		\$200.00	\$0.00	\$0.00	\$200.00	0%	\$0.00
5224							
5224.000	Dues & Publications	675.00	.00	100.00	575.00	15	.00
5224 - Totals		\$675.00	\$0.00	\$100.00	\$575.00	15%	\$0.00
5226							
5226.000	Advertising	.00	.00	943.55	(943.55)	+++	.00
5226 - Totals		\$0.00	\$0.00	\$943.55	(\$943.55)	+++	\$0.00
Department 006 - Planning Totals		\$259,376.48	\$7,834.80	\$43,945.31	\$215,431.17	17%	\$61,237.83
Department 007 - General Office							
Sub-Department 801 - 100 Lincoln St Bldg							
5203							
5203.001	Electric	45,000.00	2,947.58	9,453.69	35,546.31	21	11,729.77
5203 - Totals		\$45,000.00	\$2,947.58	\$9,453.69	\$35,546.31	21%	\$11,729.77
5204							
5204.000	Telephone	7,800.00	.00	.00	7,800.00	0	.00
5204 - Totals		\$7,800.00	\$0.00	\$0.00	\$7,800.00	0%	\$0.00



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 007 - General Office							
Sub-Department 801 - 100 Lincoln St Bldg							
5205							
5205.000	Insurance	53,175.00	.00	83,806.41	(30,631.41)	158	53,084.44
	5205 - Totals	\$53,175.00	\$0.00	\$83,806.41	(\$30,631.41)	158%	\$53,084.44
5206							
5206.000	Supplies	10,000.00	(5.00)	768.04	9,231.96	8	1,125.00
	5206 - Totals	\$10,000.00	(\$5.00)	\$768.04	\$9,231.96	8%	\$1,125.00
5207							
5207.000	Repairs & Maintenance	2,150.00	.00	1,550.00	600.00	72	1,000.00
	5207 - Totals	\$2,150.00	\$0.00	\$1,550.00	\$600.00	72%	\$1,000.00
5208							
5208.000	Bldg Repair & Maint	35,000.00	4,524.07	4,524.07	30,475.93	13	5,629.06
	5208 - Totals	\$35,000.00	\$4,524.07	\$4,524.07	\$30,475.93	13%	\$5,629.06
5212							
5212.000	Contracted/Purchased Serv	34,800.00	2,844.33	8,532.99	26,267.01	25	8,532.99
	5212 - Totals	\$34,800.00	\$2,844.33	\$8,532.99	\$26,267.01	25%	\$8,532.99
5221							
5221.000	Transportation/Vehicles	3,688.00	241.00	723.00	2,965.00	20	957.31
	5221 - Totals	\$3,688.00	\$241.00	\$723.00	\$2,965.00	20%	\$957.31
5222							
5222.000	Postage	35,000.00	4,000.00	5,918.10	29,081.90	17	6,121.86
	5222 - Totals	\$35,000.00	\$4,000.00	\$5,918.10	\$29,081.90	17%	\$6,121.86
5227							
5227.002	Rent-Equipment	7,201.00	567.98	667.98	6,533.02	9	150.00
	5227 - Totals	\$7,201.00	\$567.98	\$667.98	\$6,533.02	9%	\$150.00
5231							
5231.000	Credit Card Expense	75,500.00	15,410.31	23,481.24	52,018.76	31	34,052.44
	5231 - Totals	\$75,500.00	\$15,410.31	\$23,481.24	\$52,018.76	31%	\$34,052.44
	Sub-Department 801 - 100 Lincoln St Bldg Totals	\$309,314.00	\$30,530.27	\$139,425.52	\$169,888.48	45%	\$122,382.87



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 007 - General Office							
Sub-Department 802 - 304 Lake St Building							
5203							
5203.001	Electric	70,000.00	5,388.33	15,554.29	54,445.71	22	4,748.04
5203.006	Interruptable electric	20,000.00	824.40	3,091.14	16,908.86	15	1,418.31
	5203 - Totals	\$90,000.00	\$6,212.73	\$18,645.43	\$71,354.57	21%	\$6,166.35
5204							
5204.000	Telephone	1,500.00	.00	284.45	1,215.55	19	247.76
	5204 - Totals	\$1,500.00	\$0.00	\$284.45	\$1,215.55	19%	\$247.76
5208							
5208.000	Bldg Repair & Maint	35,000.00	3,608.46	3,608.46	31,391.54	10	4,593.19
	5208 - Totals	\$35,000.00	\$3,608.46	\$3,608.46	\$31,391.54	10%	\$4,593.19
5212							
5212.000	Contracted/Purchased Serv	54,000.00	4,448.81	13,346.43	40,653.57	25	13,346.43
	5212 - Totals	\$54,000.00	\$4,448.81	\$13,346.43	\$40,653.57	25%	\$13,346.43
	Sub-Department 802 - 304 Lake St Building Totals	\$180,500.00	\$14,270.00	\$35,884.77	\$144,615.23	20%	\$24,353.73
	Department 007 - General Office Totals	\$489,814.00	\$44,800.27	\$175,310.29	\$314,503.71	36%	\$146,736.60
Department 008 - Other Expenditures							
5212							
5212.000	Contracted/Purchased Serv	.00	.00	.00	.00	+++	(15,750.00)
5212.001	Sitka Historical Contract	97,200.00	.00	24,300.00	72,900.00	25	24,300.00
5212.002	SEDA Contract	63,000.00	.00	15,750.00	47,250.00	25	31,500.00
	5212 - Totals	\$160,200.00	\$0.00	\$40,050.00	\$120,150.00	25%	\$40,050.00
5228							
5228.000	Donations	133,000.00	45,000.00	95,000.00	38,000.00	71	117,833.00
5228.001	Pass through grants	39,222.00	.00	(3,868.66)	43,090.66	(10)	.00
	5228 - Totals	\$172,222.00	\$45,000.00	\$91,131.34	\$81,090.66	53%	\$117,833.00
5290							
5290.000	Other Expenses	.00	.00	100.00	(100.00)	+++	.00
	5290 - Totals	\$0.00	\$0.00	\$100.00	(\$100.00)	+++	\$0.00
	Department 008 - Other Expenditures Totals	\$332,422.00	\$45,000.00	\$131,281.34	\$201,140.66	39%	\$157,883.00
	Division 500 - Administrative Totals	\$5,743,736.51	\$487,262.41	\$1,338,171.98	\$4,405,564.53	23%	\$1,281,623.21



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	154,004.00	11,067.28	34,437.20	119,566.80	22	33,387.52
5110.002	Holidays	.00	1,011.12	1,207.84	(1,207.84)	+++	1,275.20
5110.003	Sick Leave	.00	.00	393.44	(393.44)	+++	756.48
5110 - Totals		\$154,004.00	\$12,078.40	\$36,038.48	\$117,965.52	23%	\$35,419.20
5120							
5120.001	Annual Leave	19,576.00	.00	196.72	19,379.28	1	5,015.00
5120.002	SBS	10,696.00	745.00	2,235.00	8,461.00	21	2,492.44
5120.003	Medicare	2,530.00	176.22	528.68	2,001.32	21	589.55
5120.004	PERS	42,248.00	6,406.24	11,720.72	30,527.28	28	7,792.20
5120.005	Health Insurance	92,034.00	3,844.36	11,533.08	80,500.92	13	10,882.38
5120.006	Life Insurance	23.00	1.85	5.55	17.45	24	5.55
5120.007	Workmen's Compensation	5,519.00	430.91	1,292.73	4,226.27	23	1,249.81
5120 - Totals		\$172,626.00	\$11,604.58	\$27,512.48	\$145,113.52	16%	\$28,026.93
5201							
5201.000	Training and Travel	38,800.00	1,737.88	4,798.43	34,001.57	12	1,076.58
5201 - Totals		\$38,800.00	\$1,737.88	\$4,798.43	\$34,001.57	12%	\$1,076.58
5202							
5202.000	Uniforms	1,000.00	.00	987.93	12.07	99	866.55
5202 - Totals		\$1,000.00	\$0.00	\$987.93	\$12.07	99%	\$866.55
5204							
5204.000	Telephone	86,150.00	115.97	12,682.14	73,467.86	15	16,946.23
5204 - Totals		\$86,150.00	\$115.97	\$12,682.14	\$73,467.86	15%	\$16,946.23
5205							
5205.000	Insurance	53,227.00	90.00	66,917.26	(13,690.26)	126	53,226.76
5205 - Totals		\$53,227.00	\$90.00	\$66,917.26	(\$13,690.26)	126%	\$53,226.76
5206							
5206.000	Supplies	10,000.00	808.42	1,320.42	8,679.58	13	1,725.12
5206 - Totals		\$10,000.00	\$808.42	\$1,320.42	\$8,679.58	13%	\$1,725.12
5207							
5207.000	Repairs & Maintenance	2,000.00	.00	.00	2,000.00	0	556.00
5207 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$556.00



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 800 - Administration							
5208							
5208.000	Bldg Repair & Maint	7,500.00	1,586.10	1,586.10	5,913.90	21	1,414.36
5208 - Totals		\$7,500.00	\$1,586.10	\$1,586.10	\$5,913.90	21%	\$1,414.36
5211							
5211.000	Data Processing Fees	208,835.00	17,402.92	52,208.76	156,626.24	25	49,562.25
5211.001	Information Technology Special Projects	111,168.00	.00	.00	111,168.00	0	.00
5211 - Totals		\$320,003.00	\$17,402.92	\$52,208.76	\$267,794.24	16%	\$49,562.25
5212							
5212.000	Contracted/Purchased Serv	6,000.00	.00	1,517.00	4,483.00	25	671.69
5212 - Totals		\$6,000.00	\$0.00	\$1,517.00	\$4,483.00	25%	\$671.69
5221							
5221.000	Transportation/Vehicles	.00	75.00	225.00	(225.00)	+++	225.00
5221 - Totals		\$0.00	\$75.00	\$225.00	(\$225.00)	+++	\$225.00
5222							
5222.000	Postage	.00	500.00	500.00	(500.00)	+++	.00
5222 - Totals		\$0.00	\$500.00	\$500.00	(\$500.00)	+++	\$0.00
5223							
5223.000	Tools & Small Equipment	12,000.00	.00	163.86	11,836.14	1	2,211.69
5223 - Totals		\$12,000.00	\$0.00	\$163.86	\$11,836.14	1%	\$2,211.69
5224							
5224.000	Dues & Publications	2,500.00	79.00	1,104.00	1,396.00	44	.00
5224 - Totals		\$2,500.00	\$79.00	\$1,104.00	\$1,396.00	44%	\$0.00
5226							
5226.000	Advertising	5,600.00	.00	.00	5,600.00	0	516.28
5226 - Totals		\$5,600.00	\$0.00	\$0.00	\$5,600.00	0%	\$516.28
5227							
5227.001	Rent-Buildings	14,100.00	1,175.00	3,525.00	10,575.00	25	3,525.00
5227.002	Rent-Equipment	600.00	.00	.00	600.00	0	.00
5227 - Totals		\$14,700.00	\$1,175.00	\$3,525.00	\$11,175.00	24%	\$3,525.00
5290							
5290.000	Other Expenses	19,000.00	169.98	1,451.68	17,548.32	8	1,532.86
5290 - Totals		\$19,000.00	\$169.98	\$1,451.68	\$17,548.32	8%	\$1,532.86



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 800 - Administration Totals		\$905,110.00	\$47,423.25	\$212,538.54	\$692,571.46	23%	\$197,502.50
Sub-Department 803 - Patrol							
5110							
5110.001	Regular Salaries/Wages	1,021,446.39	62,772.19	191,845.99	829,600.40	19	196,369.52
5110.002	Holidays	.00	4,279.92	8,804.00	(8,804.00)	+++	8,783.36
5110.003	Sick Leave	.00	685.92	685.92	(685.92)	+++	1,689.60
5110.004	Overtime	224,796.00	25,873.81	59,809.40	164,986.60	27	57,592.03
5110 - Totals		\$1,246,242.39	\$93,611.84	\$261,145.31	\$985,097.08	21%	\$264,434.51
5120							
5120.001	Annual Leave	51,305.00	1,892.00	10,645.20	40,659.80	21	20,469.56
5120.002	SBS	73,556.11	5,865.10	16,692.92	56,863.19	23	17,485.77
5120.003	Medicare	18,814.33	1,387.31	3,948.58	14,865.75	21	3,914.31
5120.004	PERS	341,880.33	49,378.86	88,161.94	253,718.39	26	61,905.74
5120.005	Health Insurance	433,047.60	31,635.09	93,296.18	339,751.42	22	94,803.09
5120.006	Life Insurance	171.84	14.01	42.40	129.44	25	46.88
5120.007	Workmen's Compensation	62,810.94	4,822.21	13,722.69	49,088.25	22	13,831.31
5120 - Totals		\$981,586.15	\$94,994.58	\$226,509.91	\$755,076.24	23%	\$212,456.66
5201							
5201.000	Training and Travel	30,000.00	835.43	7,492.30	22,507.70	25	14,115.62
5201 - Totals		\$30,000.00	\$835.43	\$7,492.30	\$22,507.70	25%	\$14,115.62
5202							
5202.000	Uniforms	27,400.00	1,222.81	3,496.91	23,903.09	13	4,770.36
5202 - Totals		\$27,400.00	\$1,222.81	\$3,496.91	\$23,903.09	13%	\$4,770.36
5204							
5204.001	Cell Phone Stipend	900.00	100.00	300.00	600.00	33	225.00
5204 - Totals		\$900.00	\$100.00	\$300.00	\$600.00	33%	\$225.00
5206							
5206.000	Supplies	16,000.00	816.99	1,070.98	14,929.02	7	7,062.58
5206 - Totals		\$16,000.00	\$816.99	\$1,070.98	\$14,929.02	7%	\$7,062.58
5207							
5207.000	Repairs & Maintenance	800.00	.00	.00	800.00	0	.00
5207 - Totals		\$800.00	\$0.00	\$0.00	\$800.00	0%	\$0.00



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 803 - Patrol							
5212							
5212.000	Contracted/Purchased Serv	5,000.00	50.00	2,445.44	2,554.56	49	1,394.97
	5212 - Totals	\$5,000.00	\$50.00	\$2,445.44	\$2,554.56	49%	\$1,394.97
5221							
5221.000	Transportation/Vehicles	125,521.00	14,841.30	34,839.81	90,681.19	28	23,770.00
	5221 - Totals	\$125,521.00	\$14,841.30	\$34,839.81	\$90,681.19	28%	\$23,770.00
5223							
5223.000	Tools & Small Equipment	7,500.00	847.96	5,713.54	1,786.46	76	3,930.19
	5223 - Totals	\$7,500.00	\$847.96	\$5,713.54	\$1,786.46	76%	\$3,930.19
5290							
5290.000	Other Expenses	13,500.00	(.87)	1,468.88	12,031.12	11	4,294.41
	5290 - Totals	\$13,500.00	(\$0.87)	\$1,468.88	\$12,031.12	11%	\$4,294.41
	Sub-Department 803 - Patrol Totals	\$2,454,449.54	\$207,320.04	\$544,483.08	\$1,909,966.46	22%	\$536,454.30
Sub-Department 804 - Services							
5110							
5110.001	Regular Salaries/Wages	292,438.47	15,306.34	48,962.24	243,476.23	17	52,397.78
5110.002	Holidays	.00	1,127.64	2,740.80	(2,740.80)	+++	2,732.64
5110.004	Overtime	.00	5,459.77	9,803.96	(9,803.96)	+++	11,374.48
5110.010	Temp Wages	.00	1,812.50	4,312.50	(4,312.50)	+++	.00
	5110 - Totals	\$292,438.47	\$23,706.25	\$65,819.50	\$226,618.97	23%	\$66,504.90
5120							
5120.001	Annual Leave	14,312.00	.00	5,930.22	8,381.78	41	4,571.90
5120.002	SBS	18,803.69	1,453.18	4,398.24	14,405.45	23	4,357.00
5120.003	Medicare	4,447.88	343.73	1,040.35	3,407.53	23	1,030.61
5120.004	PERS	80,224.47	12,621.63	22,302.28	57,922.19	28	15,233.47
5120.005	Health Insurance	155,737.32	6,371.05	25,704.39	130,032.93	17	27,190.14
5120.006	Life Insurance	58.56	3.03	12.95	45.61	22	12.95
5120.007	Workmen's Compensation	1,491.15	120.90	358.48	1,132.67	24	406.21
	5120 - Totals	\$275,075.07	\$20,913.52	\$59,746.91	\$215,328.16	22%	\$52,802.28



Income Statement

Through 09/30/18

Detail Listing

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 804 - Services							
5201							
5201.000	Training and Travel	10,500.00	.00	419.00	10,081.00	4	319.74
	5201 - Totals	\$10,500.00	\$0.00	\$419.00	\$10,081.00	4%	\$319.74
5202							
5202.000	Uniforms	2,400.00	.00	.00	2,400.00	0	.00
	5202 - Totals	\$2,400.00	\$0.00	\$0.00	\$2,400.00	0%	\$0.00
5206							
5206.000	Supplies	7,000.00	306.00	824.97	6,175.03	12	1,254.08
	5206 - Totals	\$7,000.00	\$306.00	\$824.97	\$6,175.03	12%	\$1,254.08
5222							
5222.000	Postage	4,000.00	46.25	307.75	3,692.25	8	991.35
	5222 - Totals	\$4,000.00	\$46.25	\$307.75	\$3,692.25	8%	\$991.35
5223							
5223.000	Tools & Small Equipment	1,000.00	.00	112.00	888.00	11	39.00
	5223 - Totals	\$1,000.00	\$0.00	\$112.00	\$888.00	11%	\$39.00
5226							
5226.000	Advertising	.00	.00	559.30	(559.30)	+++	.00
	5226 - Totals	\$0.00	\$0.00	\$559.30	(\$559.30)	+++	\$0.00
5290							
5290.000	Other Expenses	6,000.00	95.00	1,255.00	4,745.00	21	1,310.00
	5290 - Totals	\$6,000.00	\$95.00	\$1,255.00	\$4,745.00	21%	\$1,310.00
	Sub-Department 804 - Services Totals	\$598,413.54	\$45,067.02	\$129,044.43	\$469,369.11	22%	\$123,221.35
	Sub-Department 805 - Animal Control						
5110							
5110.001	Regular Salaries/Wages	46,768.80	2,967.04	7,603.04	39,165.76	16	8,735.28
5110.002	Holidays	.00	185.44	370.88	(370.88)	+++	362.64
5110.004	Overtime	.00	.00	.00	.00	+++	186.36
	5110 - Totals	\$46,768.80	\$3,152.48	\$7,973.92	\$38,794.88	17%	\$9,284.28
5120							
5120.001	Annual Leave	2,227.00	556.32	3,152.48	(925.48)	142	1,836.00
5120.002	SBS	3,004.21	227.34	682.02	2,322.19	23	681.68



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 805 - Animal Control							
5120.003	Medicare	710.61	53.78	161.33	549.28	23	161.25
5120.004	PERS	12,830.24	1,982.94	3,614.82	9,215.42	28	2,446.46
5120.005	Health Insurance	35,232.84	3,111.66	9,334.98	25,897.86	26	8,808.24
5120.006	Life Insurance	14.16	1.18	3.54	10.62	25	3.54
5120.007	Workmen's Compensation	2,553.46	202.50	607.50	1,945.96	24	543.51
5120 - Totals		\$56,572.52	\$6,135.72	\$17,556.67	\$39,015.85	31%	\$14,480.68
5201							
5201.000	Training and Travel	2,000.00	.00	.00	2,000.00	0	.00
5201 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00
5202							
5202.000	Uniforms	1,000.00	.00	.00	1,000.00	0	.00
5202 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5203							
5203.001	Electric	8,000.00	.00	1,402.38	6,597.62	18	1,363.00
5203.005	Heating Fuel	7,000.00	.00	652.62	6,347.38	9	903.47
5203 - Totals		\$15,000.00	\$0.00	\$2,055.00	\$12,945.00	14%	\$2,266.47
5204							
5204.000	Telephone	544.00	.00	103.08	440.92	19	90.60
5204 - Totals		\$544.00	\$0.00	\$103.08	\$440.92	19%	\$90.60
5206							
5206.000	Supplies	4,500.00	271.42	466.69	4,033.31	10	974.02
5206 - Totals		\$4,500.00	\$271.42	\$466.69	\$4,033.31	10%	\$974.02
5207							
5207.000	Repairs & Maintenance	1,000.00	513.00	513.00	487.00	51	.00
5207 - Totals		\$1,000.00	\$513.00	\$513.00	\$487.00	51%	\$0.00
5208							
5208.000	Bldg Repair & Maint	10,000.00	2,867.77	2,867.77	7,132.23	29	707.52
5208 - Totals		\$10,000.00	\$2,867.77	\$2,867.77	\$7,132.23	29%	\$707.52
5212							
5212.000	Contracted/Purchased Serv	5,800.00	401.60	1,702.98	4,097.02	29	1,631.78
5212 - Totals		\$5,800.00	\$401.60	\$1,702.98	\$4,097.02	29%	\$1,631.78



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 805 - Animal Control							
5221							
5221.000	Transportation/Vehicles	3,693.00	254.18	747.12	2,945.88	20	613.51
5221 - Totals		\$3,693.00	\$254.18	\$747.12	\$2,945.88	20%	\$613.51
5223							
5223.000	Tools & Small Equipment	.00	.00	.00	.00	+++	119.75
5223 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$119.75
5224							
5224.000	Dues & Publications	200.00	.00	.00	200.00	0	.00
5224 - Totals		\$200.00	\$0.00	\$0.00	\$200.00	0%	\$0.00
5226							
5226.000	Advertising	300.00	.00	.00	300.00	0	.00
5226 - Totals		\$300.00	\$0.00	\$0.00	\$300.00	0%	\$0.00
5290							
5290.000	Other Expenses	1,000.00	.00	.00	1,000.00	0	.00
5290 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
Sub-Department 805 - Animal Control Totals		\$148,378.32	\$13,596.17	\$33,986.23	\$114,392.09	23%	\$30,168.61
Sub-Department 806 - Jail							
5110							
5110.001	Regular Salaries/Wages	241,820.46	15,842.28	47,775.08	194,045.38	20	49,187.63
5110.002	Holidays	.00	1,336.80	2,673.60	(2,673.60)	+++	2,679.24
5110.004	Overtime	.00	3,417.28	6,356.18	(6,356.18)	+++	10,589.54
5110 - Totals		\$241,820.46	\$20,596.36	\$56,804.86	\$185,015.60	23%	\$62,456.41
5120							
5120.001	Annual Leave	.00	1,876.29	7,266.45	(7,266.45)	+++	8,554.46
5120.002	SBS	14,823.41	1,377.58	3,927.57	10,895.84	26	4,352.97
5120.003	Medicare	3,506.41	325.86	929.04	2,577.37	26	1,029.63
5120.004	PERS	66,338.75	11,655.98	20,807.70	45,531.05	31	14,377.65
5120.005	Health Insurance	143,425.56	11,071.24	32,563.55	110,862.01	23	29,639.68
5120.006	Life Insurance	46.56	5.20	17.40	29.16	37	13.16
5120.007	Workmen's Compensation	12,187.86	1,132.63	3,228.75	8,959.11	26	3,200.66
5120 - Totals		\$240,328.55	\$27,444.78	\$68,740.46	\$171,588.09	29%	\$61,168.21



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 806 - Jail							
5201							
5201.000	Training and Travel	6,000.00	349.53	2,156.55	3,843.45	36	.00
	5201 - Totals	\$6,000.00	\$349.53	\$2,156.55	\$3,843.45	36%	\$0.00
5202							
5202.000	Uniforms	4,000.00	.00	.00	4,000.00	0	928.09
	5202 - Totals	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0%	\$928.09
5206							
5206.000	Supplies	8,000.00	38.97	606.39	7,393.61	8	578.17
	5206 - Totals	\$8,000.00	\$38.97	\$606.39	\$7,393.61	8%	\$578.17
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	.00
	5207 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	57,000.00	3,506.90	10,119.97	46,880.03	18	9,178.80
	5212 - Totals	\$57,000.00	\$3,506.90	\$10,119.97	\$46,880.03	18%	\$9,178.80
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	.00	2,000.00	0	44.08
	5223 - Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$44.08
5224							
5224.000	Dues & Publications	200.00	.00	.00	200.00	0	.00
	5224 - Totals	\$200.00	\$0.00	\$0.00	\$200.00	0%	\$0.00
5290							
5290.000	Other Expenses	15,000.00	119.67	536.89	14,463.11	4	10,121.18
	5290 - Totals	\$15,000.00	\$119.67	\$536.89	\$14,463.11	4%	\$10,121.18
	Sub-Department 806 - Jail Totals	\$575,349.01	\$52,056.21	\$138,965.12	\$436,383.89	24%	\$144,474.94
	Sub-Department 810 - Safety Boat						
5110							
5110.004	Overtime	.00	.00	1,191.50	(1,191.50)	+++	658.01
	5110 - Totals	\$0.00	\$0.00	\$1,191.50	(\$1,191.50)	+++	\$658.01
5120							
5120.002	SBS	.00	.00	73.05	(73.05)	+++	40.33



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 810 - Safety Boat							
5120.003	Medicare	.00	.00	17.28	(17.28)	+++	9.55
5120.004	PERS	.00	21.00	283.13	(283.13)	+++	144.76
5120.005	Health Insurance	.00	.00	124.76	(124.76)	+++	169.75
5120.006	Life Insurance	.00	.00	.10	(.10)	+++	.16
5120.007	Workmen's Compensation	.00	.00	60.05	(60.05)	+++	31.93
5120 - Totals		\$0.00	\$21.00	\$558.37	(\$558.37)	+++	\$396.48
5206							
5206.000	Supplies	5,000.00	.00	(345.30)	5,345.30	(7)	63.81
5206 - Totals		\$5,000.00	\$0.00	(\$345.30)	\$5,345.30	(7%)	\$63.81
5207							
5207.000	Repairs & Maintenance	4,500.00	.00	1,392.20	3,107.80	31	324.00
5207 - Totals		\$4,500.00	\$0.00	\$1,392.20	\$3,107.80	31%	\$324.00
5221							
5221.000	Transportation/Vehicles	10,387.00	657.00	2,367.49	8,019.51	23	2,349.29
5221 - Totals		\$10,387.00	\$657.00	\$2,367.49	\$8,019.51	23%	\$2,349.29
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	.00	3,000.00	0	1,678.99
5223 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$1,678.99
Sub-Department 810 - Safety Boat Totals		\$22,887.00	\$678.00	\$5,164.26	\$17,722.74	23%	\$5,470.58
Department 021 - Police Totals		\$4,704,587.41	\$366,140.69	\$1,064,181.66	\$3,640,405.75	23%	\$1,037,292.28
Department 022 - Fire Protection							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	117,657.80	7,863.27	25,933.94	91,723.86	22	26,830.10
5110.002	Holidays	.00	563.96	1,613.12	(1,613.12)	+++	155.20
5110.003	Sick Leave	.00	.00	.00	.00	+++	310.40
5110.004	Overtime	.00	.00	.00	.00	+++	1,557.30
5110.010	Temp Wages	.00	.00	.00	.00	+++	4,550.00
5110 - Totals		\$117,657.80	\$8,427.23	\$27,547.06	\$90,110.74	23%	\$33,403.00
5120							
5120.001	Annual Leave	3,891.00	1,455.60	1,613.12	2,277.88	41	776.00
5120.002	SBS	7,450.91	605.82	1,792.05	5,658.86	24	2,095.17



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 022 - Fire Protection							
Sub-Department 800 - Administration							
5120.003	Medicare	1,762.46	143.30	423.91	1,338.55	24	495.61
5120.004	PERS	32,276.56	5,743.22	9,984.23	22,292.33	31	6,168.03
5120.005	Health Insurance	33,066.60	1,954.85	5,864.55	27,202.05	18	5,533.65
5120.006	Life Insurance	22.20	1.85	5.55	16.65	25	5.55
5120.007	Workmen's Compensation	7,224.10	606.81	1,796.16	5,427.94	25	2,663.82
5120 - Totals		\$85,693.83	\$10,511.45	\$21,479.57	\$64,214.26	25%	\$17,737.83
5201							
5201.000	Training and Travel	33,500.00	1,740.89	3,357.79	30,142.21	10	2,385.60
5201 - Totals		\$33,500.00	\$1,740.89	\$3,357.79	\$30,142.21	10%	\$2,385.60
5202							
5202.000	Uniforms	2,700.00	.00	.00	2,700.00	0	.00
5202 - Totals		\$2,700.00	\$0.00	\$0.00	\$2,700.00	0%	\$0.00
5203							
5203.001	Electric	36,000.00	3,088.94	9,634.45	26,365.55	27	7,074.48
5203.005	Heating Fuel	15,000.00	.00	1,529.79	13,470.21	10	2,140.44
5203 - Totals		\$51,000.00	\$3,088.94	\$11,164.24	\$39,835.76	22%	\$9,214.92
5204							
5204.000	Telephone	1,000.00	.00	.00	1,000.00	0	132.73
5204.001	Cell Phone Stipend	600.00	.00	.00	600.00	0	.00
5204 - Totals		\$1,600.00	\$0.00	\$0.00	\$1,600.00	0%	\$132.73
5205							
5205.000	Insurance	31,681.00	.00	42,823.57	(11,142.57)	135	31,680.32
5205 - Totals		\$31,681.00	\$0.00	\$42,823.57	(\$11,142.57)	135%	\$31,680.32
5206							
5206.000	Supplies	21,000.00	788.68	2,477.87	18,522.13	12	4,596.27
5206 - Totals		\$21,000.00	\$788.68	\$2,477.87	\$18,522.13	12%	\$4,596.27
5207							
5207.000	Repairs & Maintenance	13,300.00	311.70	2,544.28	10,755.72	19	2,246.51
5207 - Totals		\$13,300.00	\$311.70	\$2,544.28	\$10,755.72	19%	\$2,246.51
5211							
5211.000	Data Processing Fees	82,883.00	6,906.92	20,720.76	62,162.24	25	19,568.76
5211.001	Information Technology Special Projects	9,702.00	.00	.00	9,702.00	0	.00
5211 - Totals		\$92,585.00	\$6,906.92	\$20,720.76	\$71,864.24	22%	\$19,568.76



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 022 - Fire Protection							
Sub-Department 800 - Administration							
5212							
5212.000	Contracted/Purchased Serv	18,575.00	2,575.00	2,575.00	16,000.00	14	1,755.00
	5212 - Totals	\$18,575.00	\$2,575.00	\$2,575.00	\$16,000.00	14%	\$1,755.00
5221							
5221.000	Transportation/Vehicles	.00	.00	427.88	(427.88)	+++	.00
	5221 - Totals	\$0.00	\$0.00	\$427.88	(\$427.88)	+++	\$0.00
5222							
5222.000	Postage	350.00	.00	29.39	320.61	8	19.70
	5222 - Totals	\$350.00	\$0.00	\$29.39	\$320.61	8%	\$19.70
5223							
5223.000	Tools & Small Equipment	70,812.00	.00	19,838.70	50,973.30	28	9,804.30
	5223 - Totals	\$70,812.00	\$0.00	\$19,838.70	\$50,973.30	28%	\$9,804.30
5224							
5224.000	Dues & Publications	1,500.00	.00	445.00	1,055.00	30	.00
	5224 - Totals	\$1,500.00	\$0.00	\$445.00	\$1,055.00	30%	\$0.00
5226							
5226.000	Advertising	750.00	.00	.00	750.00	0	.00
	5226 - Totals	\$750.00	\$0.00	\$0.00	\$750.00	0%	\$0.00
5290							
5290.000	Other Expenses	3,000.00	.00	74.10	2,925.90	2	.00
	5290 - Totals	\$3,000.00	\$0.00	\$74.10	\$2,925.90	2%	\$0.00
	Sub-Department 800 - Administration Totals	\$545,704.63	\$34,350.81	\$155,505.21	\$390,199.42	28%	\$132,544.94
	Sub-Department 807 - Fire Station						
5110							
5110.001	Regular Salaries/Wages	410,417.96	23,949.98	76,331.04	334,086.92	19	76,645.87
5110.002	Holidays	.00	1,442.00	2,884.00	(2,884.00)	+++	2,466.98
5110.003	Sick Leave	.00	.00	.00	.00	+++	1,539.41
5110.004	Overtime	95,065.90	7,700.46	18,509.20	76,556.70	19	20,997.59
5110.010	Temp Wages	60,000.00	.00	.00	60,000.00	0	.00
	5110 - Totals	\$565,483.86	\$33,092.44	\$97,724.24	\$467,759.62	17%	\$101,649.85



Income Statement

Through 09/30/18

Detail Listing

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 022 - Fire Protection							
Sub-Department 807 - Fire Station							
5120							
5120.001	Annual Leave	19,269.00	6,198.00	25,089.60	(5,820.60)	130	3,021.71
5120.002	SBS	35,845.58	2,410.04	7,533.08	28,312.50	21	6,420.97
5120.003	Medicare	8,478.91	570.09	1,781.90	6,697.01	21	1,518.84
5120.004	PERS	138,668.42	21,950.91	38,305.14	100,363.28	28	23,027.77
5120.005	Health Insurance	129,082.92	11,400.19	34,200.57	94,882.35	26	26,985.90
5120.006	Life Insurance	72.72	6.06	18.18	54.54	25	15.15
5120.007	Workmen's Compensation	34,720.58	2,413.96	7,015.53	27,705.05	20	8,180.15
5120.008	Unemployment	.00	.00	2,313.30	(2,313.30)	+++	.00
5120 - Totals		\$366,138.13	\$44,949.25	\$116,257.30	\$249,880.83	32%	\$69,170.49
5204							
5204.001	Cell Phone Stipend	300.00	25.00	75.00	225.00	25	75.00
5204 - Totals		\$300.00	\$25.00	\$75.00	\$225.00	25%	\$75.00
5208							
5208.000	Bldg Repair & Maint	23,000.00	6,624.75	6,624.75	16,375.25	29	8,588.38
5208 - Totals		\$23,000.00	\$6,624.75	\$6,624.75	\$16,375.25	29%	\$8,588.38
5221							
5221.000	Transportation/Vehicles	207,200.00	13,450.39	40,575.49	166,624.51	20	46,625.31
5221 - Totals		\$207,200.00	\$13,450.39	\$40,575.49	\$166,624.51	20%	\$46,625.31
5223							
5223.000	Tools & Small Equipment	5,976.85	5,564.85	6,035.07	(58.22)	101	.00
5223 - Totals		\$5,976.85	\$5,564.85	\$6,035.07	(\$58.22)	101%	\$0.00
Sub-Department 807 - Fire Station Totals		\$1,168,098.84	\$103,706.68	\$267,291.85	\$900,806.99	23%	\$226,109.03
Sub-Department 808 - Volunteers							
5110							
5110.004	Overtime	.00	.00	54.00	(54.00)	+++	256.50
5110.010	Temp Wages	.00	3,940.00	12,068.00	(12,068.00)	+++	10,749.00
5110 - Totals		\$0.00	\$3,940.00	\$12,122.00	(\$12,122.00)	+++	\$11,005.50
5120							
5120.002	SBS	.00	318.81	1,292.40	(1,292.40)	+++	1,231.82
5120.003	Medicare	.00	75.40	303.29	(303.29)	+++	288.01
5120.007	Workmen's Compensation	.00	294.47	1,307.99	(1,307.99)	+++	1,450.98



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 022 - Fire Protection							
Sub-Department 808 - Volunteers							
5120.008	Unemployment	.00	.00	34.32	(34.32)	+++	20.64
5120 - Totals		\$0.00	\$688.68	\$2,938.00	(\$2,938.00)	+++	\$2,991.45
5290							
5290.000	Other Expenses	45,000.00	3,343.33	15,209.56	29,790.44	34	15,339.16
5290 - Totals		\$45,000.00	\$3,343.33	\$15,209.56	\$29,790.44	34%	\$15,339.16
Sub-Department 808 - Volunteers Totals		\$45,000.00	\$7,972.01	\$30,269.56	\$14,730.44	67%	\$29,336.11
Department 022 - Fire Protection Totals		\$1,758,803.47	\$146,029.50	\$453,066.62	\$1,305,736.85	26%	\$387,990.08
Department 023 - Ambulance							
5110							
5110.001	Regular Salaries/Wages	78,644.80	6,096.00	17,204.00	61,440.80	22	16,635.27
5110.002	Holidays	.00	312.00	624.00	(624.00)	+++	1,349.28
5110.004	Overtime	19,999.98	234.00	1,755.00	18,244.98	9	3,828.59
5110.010	Temp Wages	5,000.00	.00	.00	5,000.00	0	.00
5110 - Totals		\$103,644.78	\$6,642.00	\$19,583.00	\$84,061.78	19%	\$21,813.14
5120							
5120.001	Annual Leave	3,126.00	.00	1,560.00	1,566.00	50	749.60
5120.002	SBS	6,545.04	407.15	1,296.06	5,248.98	20	1,383.10
5120.003	Medicare	1,548.18	96.31	306.57	1,241.61	20	327.15
5120.004	PERS	27,060.96	3,859.24	7,049.46	20,011.50	26	4,963.81
5120.005	Health Insurance	33,605.52	2,800.49	8,401.47	25,204.05	25	7,927.41
5120.006	Life Insurance	14.16	1.18	3.54	10.62	25	3.54
5120.007	Workmen's Compensation	6,555.66	407.82	1,298.18	5,257.48	20	1,760.24
5120 - Totals		\$78,455.52	\$7,572.19	\$19,915.28	\$58,540.24	25%	\$17,114.85
5201							
5201.000	Training and Travel	23,000.00	1,828.80	1,943.80	21,056.20	8	.00
5201 - Totals		\$23,000.00	\$1,828.80	\$1,943.80	\$21,056.20	8%	\$0.00
5202							
5202.000	Uniforms	3,510.00	.00	527.70	2,982.30	15	96.92
5202 - Totals		\$3,510.00	\$0.00	\$527.70	\$2,982.30	15%	\$96.92



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 023 - Ambulance							
5204							
5204.000	Telephone	1,128.00	.00	200.14	927.86	18	188.06
	5204 - Totals	\$1,128.00	\$0.00	\$200.14	\$927.86	18%	\$188.06
5206							
5206.000	Supplies	23,550.00	1,566.37	4,966.25	18,583.75	21	3,808.33
	5206 - Totals	\$23,550.00	\$1,566.37	\$4,966.25	\$18,583.75	21%	\$3,808.33
5207							
5207.000	Repairs & Maintenance	2,500.00	.00	.00	2,500.00	0	.00
	5207 - Totals	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	17,300.00	1,025.00	7,259.64	10,040.36	42	7,259.64
	5212 - Totals	\$17,300.00	\$1,025.00	\$7,259.64	\$10,040.36	42%	\$7,259.64
5221							
5221.000	Transportation/Vehicles	97,095.00	6,032.69	17,712.24	79,382.76	18	20,614.35
	5221 - Totals	\$97,095.00	\$6,032.69	\$17,712.24	\$79,382.76	18%	\$20,614.35
5222							
5222.000	Postage	350.00	39.70	59.55	290.45	17	163.75
	5222 - Totals	\$350.00	\$39.70	\$59.55	\$290.45	17%	\$163.75
5223							
5223.000	Tools & Small Equipment	.00	.00	748.75	(748.75)	+++	.00
	5223 - Totals	\$0.00	\$0.00	\$748.75	(\$748.75)	+++	\$0.00
5224							
5224.000	Dues & Publications	150.00	.00	.00	150.00	0	.00
	5224 - Totals	\$150.00	\$0.00	\$0.00	\$150.00	0%	\$0.00
5290							
5290.000	Other Expenses	3,000.00	150.00	671.00	2,329.00	22	728.44
	5290 - Totals	\$3,000.00	\$150.00	\$671.00	\$2,329.00	22%	\$728.44
	Department 023 - Ambulance Totals	\$353,683.30	\$24,856.75	\$73,587.35	\$280,095.95	21%	\$71,787.48
Department 024 - Search and Rescue							
5110							
5110.010	Temp Wages	5,000.00	500.00	1,500.00	3,500.00	30	1,000.00
	5110 - Totals	\$5,000.00	\$500.00	\$1,500.00	\$3,500.00	30%	\$1,000.00



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 024 - Search and Rescue							
5120							
5120.002	SBS	306.50	30.66	96.32	210.18	31	61.32
5120.003	Medicare	72.50	7.25	22.80	49.70	31	14.53
5120.007	Workmen's Compensation	307.00	18.42	62.43	244.57	20	40.26
5120 - Totals		\$686.00	\$56.33	\$181.55	\$504.45	26%	\$116.11
5201							
5201.000	Training and Travel	6,278.00	.00	.00	6,278.00	0	.00
5201 - Totals		\$6,278.00	\$0.00	\$0.00	\$6,278.00	0%	\$0.00
5204							
5204.000	Telephone	1,600.00	100.80	266.83	1,333.17	17	261.76
5204 - Totals		\$1,600.00	\$100.80	\$266.83	\$1,333.17	17%	\$261.76
5206							
5206.000	Supplies	5,500.00	120.21	426.27	5,073.73	8	2,578.40
5206 - Totals		\$5,500.00	\$120.21	\$426.27	\$5,073.73	8%	\$2,578.40
5207							
5207.000	Repairs & Maintenance	1,350.00	.00	.00	1,350.00	0	.00
5207 - Totals		\$1,350.00	\$0.00	\$0.00	\$1,350.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	4,500.00	251.22	903.98	3,596.02	20	850.00
5212 - Totals		\$4,500.00	\$251.22	\$903.98	\$3,596.02	20%	\$850.00
5221							
5221.000	Transportation/Vehicles	1,148.00	212.00	236.00	912.00	21	36.00
5221 - Totals		\$1,148.00	\$212.00	\$236.00	\$912.00	21%	\$36.00
5223							
5223.000	Tools & Small Equipment	6,300.00	.00	.00	6,300.00	0	605.06
5223 - Totals		\$6,300.00	\$0.00	\$0.00	\$6,300.00	0%	\$605.06
5224							
5224.000	Dues & Publications	1,200.00	.00	.00	1,200.00	0	.00
5224 - Totals		\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$0.00
5290							
5290.000	Other Expenses	8,500.00	.00	70.73	8,429.27	1	.00
5290 - Totals		\$8,500.00	\$0.00	\$70.73	\$8,429.27	1%	\$0.00
Department 024 - Search and Rescue Totals		\$42,062.00	\$1,240.56	\$3,585.36	\$38,476.64	9%	\$5,447.33
Division 520 - Public Safety Totals		\$6,859,136.18	\$538,267.50	\$1,594,420.99	\$5,264,715.19	23%	\$1,502,517.17



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 031 - Administration							
5110							
5110.001	Regular Salaries/Wages	327,763.30	23,940.58	60,872.98	266,890.32	19	59,962.50
5110.002	Holidays	.00	1,049.17	3,709.89	(3,709.89)	+++	4,555.40
5110.003	Sick Leave	.00	389.24	6,455.68	(6,455.68)	+++	1,235.82
5110.004	Overtime	999.97	.00	.00	999.97	0	.00
5110.010	Temp Wages	1,000.00	.00	.00	1,000.00	0	.00
5110 - Totals		\$329,763.27	\$25,378.99	\$71,038.55	\$258,724.72	22%	\$65,753.72
5120							
5120.001	Annual Leave	12,363.00	281.74	6,499.88	5,863.12	53	9,155.40
5120.002	SBS	20,972.28	1,580.67	4,776.09	16,196.19	23	4,614.91
5120.003	Medicare	4,960.82	373.88	1,129.74	3,831.08	23	1,091.61
5120.004	PERS	90,189.07	17,004.35	28,417.41	61,771.66	32	16,480.00
5120.005	Health Insurance	113,345.04	9,445.41	28,336.23	85,008.81	25	26,737.32
5120.006	Life Insurance	50.52	4.21	12.63	37.89	25	12.63
5120.007	Workmen's Compensation	1,744.85	131.51	397.38	1,347.47	23	441.62
5120 - Totals		\$243,625.58	\$28,821.77	\$69,569.36	\$174,056.22	29%	\$58,533.49
5201							
5201.000	Training and Travel	6,000.00	.00	.00	6,000.00	0	(310.00)
5201 - Totals		\$6,000.00	\$0.00	\$0.00	\$6,000.00	0%	(310.00)
5204							
5204.000	Telephone	370.00	.00	65.23	304.77	18	61.52
5204.001	Cell Phone Stipend	600.00	50.00	150.00	450.00	25	150.00
5204 - Totals		\$970.00	\$50.00	\$215.23	\$754.77	22%	\$211.52
5206							
5206.000	Supplies	7,500.00	53.34	412.29	7,087.71	5	1,421.46
5206 - Totals		\$7,500.00	\$53.34	\$412.29	\$7,087.71	5%	\$1,421.46
5207							
5207.000	Repairs & Maintenance	2,000.00	.00	202.50	1,797.50	10	1,485.00
5207 - Totals		\$2,000.00	\$0.00	\$202.50	\$1,797.50	10%	\$1,485.00
5211							
5211.000	Data Processing Fees	106,682.00	8,890.17	26,670.51	80,011.49	25	25,061.01
5211.001	Information Technology Special Projects	14,112.00	.00	.00	14,112.00	0	.00
5211 - Totals		\$120,794.00	\$8,890.17	\$26,670.51	\$94,123.49	22%	\$25,061.01



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 031 - Administration							
5212							
5212.000	Contracted/Purchased Serv	1,000.00	.00	.00	1,000.00	0	.00
5212 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5221							
5221.000	Transportation/Vehicles	.00	75.00	225.00	(225.00)	+++	225.00
5221 - Totals		\$0.00	\$75.00	\$225.00	(\$225.00)	+++	\$225.00
5224							
5224.000	Dues & Publications	1,633.00	.00	1,585.00	48.00	97	.00
5224 - Totals		\$1,633.00	\$0.00	\$1,585.00	\$48.00	97%	\$0.00
5226							
5226.000	Advertising	3,300.00	.00	.00	3,300.00	0	.00
5226 - Totals		\$3,300.00	\$0.00	\$0.00	\$3,300.00	0%	\$0.00
5227							
5227.002	Rent-Equipment	3,072.00	.00	.00	3,072.00	0	.00
5227 - Totals		\$3,072.00	\$0.00	\$0.00	\$3,072.00	0%	\$0.00
Department 031 - Administration Totals		\$719,657.85	\$63,269.27	\$169,918.44	\$549,739.41	24%	\$152,381.20
Department 032 - Engineering							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	480,368.20	31,434.60	83,732.14	396,636.06	17	85,263.55
5110.002	Holidays	.00	1,796.95	3,589.67	(3,589.67)	+++	4,084.80
5110.003	Sick Leave	.00	820.49	3,084.73	(3,084.73)	+++	5,977.44
5110.004	Overtime	30,000.00	3,783.00	9,535.50	20,464.50	32	11,860.50
5110.010	Temp Wages	135,000.00	8,281.00	24,336.00	110,664.00	18	28,065.00
5110 - Totals		\$645,368.20	\$46,116.04	\$124,278.04	\$521,090.16	19%	\$135,251.29
5120							
5120.001	Annual Leave	18,669.00	4,499.20	11,770.56	6,898.44	63	12,731.04
5120.002	SBS	40,227.59	3,107.32	8,353.57	31,874.02	21	9,117.28
5120.003	Medicare	9,628.53	735.01	1,975.94	7,652.59	21	2,156.63
5120.004	PERS	140,007.90	17,775.28	31,772.98	108,234.92	23	23,662.54
5120.005	Health Insurance	123,495.96	11,334.92	32,248.14	91,247.82	26	29,131.08
5120.006	Life Insurance	61.80	3.97	13.09	48.71	21	15.45



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 032 - Engineering							
Sub-Department 800 - Administration							
5120.007	Workmen's Compensation	29,552.25	2,234.93	5,842.32	23,709.93	20	6,147.74
5120	- Totals	\$361,643.03	\$39,690.63	\$91,976.60	\$269,666.43	25%	\$82,961.76
5201							
5201.000	Training and Travel	5,000.00	.00	.00	5,000.00	0	2,235.00
5201	- Totals	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$2,235.00
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
5204							
5204.001	Cell Phone Stipend	1,200.00	75.00	225.00	975.00	19	300.00
5204	- Totals	\$1,200.00	\$75.00	\$225.00	\$975.00	19%	\$300.00
5206							
5206.000	Supplies	1,500.00	106.66	159.86	1,340.14	11	.00
5206	- Totals	\$1,500.00	\$106.66	\$159.86	\$1,340.14	11%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	148,000.00	.00	.00	148,000.00	0	.00
5212	- Totals	\$148,000.00	\$0.00	\$0.00	\$148,000.00	0%	\$0.00
5221							
5221.000	Transportation/Vehicles	5,854.00	851.57	1,541.82	4,312.18	26	1,439.96
5221	- Totals	\$5,854.00	\$851.57	\$1,541.82	\$4,312.18	26%	\$1,439.96
5222							
5222.000	Postage	100.00	.00	.00	100.00	0	.00
5222	- Totals	\$100.00	\$0.00	\$0.00	\$100.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	500.00	.00	.00	500.00	0	.00
5223	- Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5224							
5224.000	Dues & Publications	1,500.00	.00	.00	1,500.00	0	.00
5224	- Totals	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$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



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 032 - Engineering							
Sub-Department 800 - Administration Totals		\$1,172,665.23	\$86,839.90	\$218,181.32	\$954,483.91	19%	\$222,188.01
Department 032 - Engineering Totals		\$1,172,665.23	\$86,839.90	\$218,181.32	\$954,483.91	19%	\$222,188.01
Department 033 - Streets							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	169,826.80	6,607.01	15,233.25	154,593.55	9	23,059.65
5110.002	Holidays	.00	622.48	1,498.40	(1,498.40)	+++	1,434.40
5110.003	Sick Leave	.00	.00	1,040.24	(1,040.24)	+++	606.00
5110.004	Overtime	27,499.97	29.51	605.01	26,894.96	2	2,296.20
5110.010	Temp Wages	136,000.00	8,800.00	22,000.00	114,000.00	16	23,017.50
5110 - Totals		\$333,326.77	\$16,059.00	\$40,376.90	\$292,949.87	12%	\$50,413.75
5120							
5120.001	Annual Leave	6,673.00	.00	1,270.08	5,402.92	19	1,874.69
5120.002	SBS	20,302.55	985.94	2,553.59	17,748.96	13	3,205.31
5120.003	Medicare	4,929.99	233.22	604.04	4,325.95	12	758.17
5120.004	PERS	54,131.99	3,915.97	6,627.07	47,504.92	12	6,060.94
5120.005	Health Insurance	48,430.92	392.31	1,509.53	46,921.39	3	4,011.23
5120.006	Life Insurance	16.08	.85	2.54	13.54	16	2.03
5120.007	Workmen's Compensation	21,966.24	524.91	1,407.55	20,558.69	6	1,879.43
5120 - Totals		\$156,450.77	\$6,053.20	\$13,974.40	\$142,476.37	9%	\$17,791.80
5201							
5201.000	Training and Travel	6,000.00	.00	.00	6,000.00	0	(310.00)
5201 - Totals		\$6,000.00	\$0.00	\$0.00	\$6,000.00	0%	(310.00)
5202							
5202.000	Uniforms	2,500.00	1,093.96	1,401.42	1,098.58	56	692.68
5202 - Totals		\$2,500.00	\$1,093.96	\$1,401.42	\$1,098.58	56%	\$692.68
5203							
5203.001	Electric	70,000.00	.00	13,794.93	56,205.07	20	13,797.87
5203 - Totals		\$70,000.00	\$0.00	\$13,794.93	\$56,205.07	20%	\$13,797.87
5204							
5204.000	Telephone	2,400.00	.00	.00	2,400.00	0	.00
5204.001	Cell Phone Stipend	1,200.00	25.00	75.00	1,125.00	6	.00
5204 - Totals		\$3,600.00	\$25.00	\$75.00	\$3,525.00	2%	\$0.00



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 800 - Administration							
5206							
5206.000	Supplies	2,000.00	.00	526.86	1,473.14	26	1,762.10
5206 - Totals		\$2,000.00	\$0.00	\$526.86	\$1,473.14	26%	\$1,762.10
5207							
5207.000	Repairs & Maintenance	200.00	29.28	29.28	170.72	15	.00
5207 - Totals		\$200.00	\$29.28	\$29.28	\$170.72	15%	\$0.00
5208							
5208.000	Bldg Repair & Maint	.00	683.27	683.27	(683.27)	+++	.00
5208 - Totals		\$0.00	\$683.27	\$683.27	(\$683.27)	+++	\$0.00
5211							
5211.000	Data Processing Fees	23,820.00	1,985.00	5,955.00	17,865.00	25	5,703.75
5211.001	Information Technology Special Projects	1,764.00	.00	.00	1,764.00	0	.00
5211 - Totals		\$25,584.00	\$1,985.00	\$5,955.00	\$19,629.00	23%	\$5,703.75
5212							
5212.000	Contracted/Purchased Serv	20,000.00	200.00	200.00	19,800.00	1	458.00
5212 - Totals		\$20,000.00	\$200.00	\$200.00	\$19,800.00	1%	\$458.00
5222							
5222.000	Postage	200.00	.00	.00	200.00	0	.00
5222 - Totals		\$200.00	\$0.00	\$0.00	\$200.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	7,400.00	676.70	1,198.31	6,201.69	16	390.67
5223 - Totals		\$7,400.00	\$676.70	\$1,198.31	\$6,201.69	16%	\$390.67
5224							
5224.000	Dues & Publications	100.00	.00	.00	100.00	0	.00
5224 - Totals		\$100.00	\$0.00	\$0.00	\$100.00	0%	\$0.00
5226							
5226.000	Advertising	800.00	189.00	357.00	443.00	45	437.85
5226 - Totals		\$800.00	\$189.00	\$357.00	\$443.00	45%	\$437.85
5227							
5227.002	Rent-Equipment	16,368.00	.00	.00	16,368.00	0	.00
5227 - Totals		\$16,368.00	\$0.00	\$0.00	\$16,368.00	0%	\$0.00



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 800 - Administration							
5290							
5290.000	Other Expenses	300.00	.00	1.08	298.92	0	105.65
	5290 - Totals	\$300.00	\$0.00	\$1.08	\$298.92	0%	\$105.65
	Sub-Department 800 - Administration Totals	\$644,829.54	\$26,994.41	\$78,573.45	\$566,256.09	12%	\$91,244.12
	Sub-Department 812 - Street Repair						
5110							
5110.001	Regular Salaries/Wages	47,574.80	5,767.47	16,524.38	31,050.42	35	19,585.73
5110.002	Holidays	.00	.00	.00	.00	+++	373.60
5110.003	Sick Leave	.00	.00	.00	.00	+++	560.40
5110.004	Overtime	.00	380.16	1,534.45	(1,534.45)	+++	1,193.68
	5110 - Totals	\$47,574.80	\$6,147.63	\$18,058.83	\$29,515.97	38%	\$21,713.41
5120							
5120.002	SBS	2,916.42	376.85	1,109.98	1,806.44	38	1,329.49
5120.003	Medicare	689.83	89.15	262.56	427.27	38	314.49
5120.004	PERS	13,051.56	3,658.48	6,289.64	6,761.92	48	4,661.40
5120.005	Health Insurance	11,819.76	1,782.33	4,959.67	6,860.09	42	5,416.64
5120.006	Life Insurance	14.16	.88	2.49	11.67	18	4.45
5120.007	Workmen's Compensation	3,135.08	405.13	1,193.11	1,941.97	38	1,333.00
	5120 - Totals	\$31,626.81	\$6,312.82	\$13,817.45	\$17,809.36	44%	\$13,059.47
5206							
5206.000	Supplies	50,000.00	6,954.58	8,995.40	41,004.60	18	3,230.40
	5206 - Totals	\$50,000.00	\$6,954.58	\$8,995.40	\$41,004.60	18%	\$3,230.40
5212							
5212.000	Contracted/Purchased Serv	144,200.00	.00	.00	144,200.00	0	.00
	5212 - Totals	\$144,200.00	\$0.00	\$0.00	\$144,200.00	0%	\$0.00
5214							
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	3,745.00
	5214 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$3,745.00
5221							
5221.000	Transportation/Vehicles	375,182.00	29,594.55	89,255.53	285,926.47	24	78,700.55
	5221 - Totals	\$375,182.00	\$29,594.55	\$89,255.53	\$285,926.47	24%	\$78,700.55



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 812 - Street Repair							
5227							
5227.002	Rent-Equipment	.00	485.38	485.38	(485.38)	+++	.00
	5227 - Totals	\$0.00	\$485.38	\$485.38	(\$485.38)	+++	\$0.00
5290							
5290.000	Other Expenses	.00	.00	4,328.00	(4,328.00)	+++	.00
	5290 - Totals	\$0.00	\$0.00	\$4,328.00	(\$4,328.00)	+++	\$0.00
	Sub-Department 812 - Street Repair Totals	\$648,583.61	\$49,494.96	\$134,940.59	\$513,643.02	21%	\$120,448.83
Sub-Department 813 - Drain Maintenance							
5110							
5110.001	Regular Salaries/Wages	.00	701.19	5,434.16	(5,434.16)	+++	6,100.45
5110.004	Overtime	.00	79.38	396.38	(396.38)	+++	1,117.14
	5110 - Totals	\$0.00	\$780.57	\$5,830.54	(\$5,830.54)	+++	\$7,217.59
5120							
5120.002	SBS	.00	47.86	358.22	(358.22)	+++	444.00
5120.003	Medicare	.00	11.32	84.73	(84.73)	+++	105.01
5120.004	PERS	.00	1,070.73	2,184.59	(2,184.59)	+++	1,593.42
5120.005	Health Insurance	.00	671.61	1,689.27	(1,689.27)	+++	281.41
5120.006	Life Insurance	.00	.23	.71	(.71)	+++	.41
5120.007	Workmen's Compensation	.00	51.44	385.05	(385.05)	+++	450.60
	5120 - Totals	\$0.00	\$1,853.19	\$4,702.57	(\$4,702.57)	+++	\$2,874.85
5206							
5206.000	Supplies	15,000.00	.00	368.16	14,631.84	2	327.08
	5206 - Totals	\$15,000.00	\$0.00	\$368.16	\$14,631.84	2%	\$327.08
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	.00	10,000.00	0	.00
	5212 - Totals	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0%	\$0.00
5290							
5290.100	Unanticipated Repairs	100,000.00	.00	.00	100,000.00	0	.00
	5290 - Totals	\$100,000.00	\$0.00	\$0.00	\$100,000.00	0%	\$0.00
	Sub-Department 813 - Drain Maintenance Totals	\$125,000.00	\$2,633.76	\$10,901.27	\$114,098.73	9%	\$10,419.52



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 814 - Street Cleaning							
5110							
5110.001	Regular Salaries/Wages	.00	316.80	1,571.71	(1,571.71)	+++	2,474.60
5110.004	Overtime	.00	95.04	174.42	(174.42)	+++	262.69
5110 - Totals		\$0.00	\$411.84	\$1,746.13	(\$1,746.13)	+++	\$2,737.29
5120							
5120.002	SBS	.00	25.25	107.24	(107.24)	+++	167.76
5120.003	Medicare	.00	5.97	25.38	(25.38)	+++	39.69
5120.004	PERS	.00	336.61	630.85	(630.85)	+++	602.19
5120.005	Health Insurance	.00	58.13	548.15	(548.15)	+++	564.52
5120.006	Life Insurance	.00	.04	.24	(.24)	+++	.67
5120.007	Workmen's Compensation	.00	27.14	115.27	(115.27)	+++	172.37
5120 - Totals		\$0.00	\$453.14	\$1,427.13	(\$1,427.13)	+++	\$1,547.20
Sub-Department 814 - Street Cleaning Totals		\$0.00	\$864.98	\$3,173.26	(\$3,173.26)	+++	\$4,284.49
Sub-Department 815 - Snow Removal							
5120							
5120.004	PERS	.00	711.00	711.00	(711.00)	+++	.00
5120 - Totals		\$0.00	\$711.00	\$711.00	(\$711.00)	+++	\$0.00
5206							
5206.000	Supplies	280,000.00	9.03	9.03	279,990.97	0	.00
5206 - Totals		\$280,000.00	\$9.03	\$9.03	\$279,990.97	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	17,000.00	.00	.00	17,000.00	0	.00
5212 - Totals		\$17,000.00	\$0.00	\$0.00	\$17,000.00	0%	\$0.00
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	(462.00)
5221 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$462.00)
5226							
5226.000	Advertising	.00	150.50	532.56	(532.56)	+++	.00
5226 - Totals		\$0.00	\$150.50	\$532.56	(\$532.56)	+++	\$0.00
Sub-Department 815 - Snow Removal Totals		\$297,000.00	\$870.53	\$1,252.59	\$295,747.41	0%	(\$462.00)



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 816 - Street Signs							
5110							
5110.001	Regular Salaries/Wages	.00	205.92	425.07	(425.07)	+++	583.53
5110.004	Overtime	.00	.00	47.52	(47.52)	+++	68.85
5110 - Totals		\$0.00	\$205.92	\$472.59	(\$472.59)	+++	\$652.38
5120							
5120.002	SBS	.00	12.62	28.96	(28.96)	+++	40.00
5120.003	Medicare	.00	2.98	6.83	(6.83)	+++	9.48
5120.004	PERS	.00	123.30	181.97	(181.97)	+++	143.53
5120.005	Health Insurance	.00	29.07	93.73	(93.73)	+++	.00
5120.006	Life Insurance	.00	.01	.05	(.05)	+++	.00
5120.007	Workmen's Compensation	.00	13.56	31.13	(31.13)	+++	40.61
5120 - Totals		\$0.00	\$181.54	\$342.67	(\$342.67)	+++	\$233.62
5206							
5206.000	Supplies	10,000.00	193.08	2,806.00	7,194.00	28	.00
5206 - Totals		\$10,000.00	\$193.08	\$2,806.00	\$7,194.00	28%	\$0.00
Sub-Department 816 - Street Signs Totals		\$10,000.00	\$580.54	\$3,621.26	\$6,378.74	36%	\$886.00
Department 033 - Streets Totals		\$1,725,413.15	\$81,439.18	\$232,462.42	\$1,492,950.73	13%	\$226,820.96
Department 034 - Recreation							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	137,579.00	12,196.67	32,078.30	105,500.70	23	23,648.37
5110.002	Holidays	.00	635.36	1,054.72	(1,054.72)	+++	2,034.04
5110.003	Sick Leave	.00	419.36	1,822.95	(1,822.95)	+++	4,980.01
5110.004	Overtime	3,999.75	946.73	2,000.41	1,999.34	50	572.11
5110.010	Temp Wages	48,000.00	4,910.00	24,027.50	23,972.50	50	13,694.75
5110 - Totals		\$189,578.75	\$19,108.12	\$60,983.88	\$128,594.87	32%	\$44,929.28
5120							
5120.001	Annual Leave	6,462.00	407.82	2,272.14	4,189.86	35	3,659.24
5120.002	SBS	12,017.32	1,196.33	3,877.58	8,139.74	32	2,978.48
5120.003	Medicare	2,842.59	283.00	917.21	1,925.38	32	704.53
5120.004	PERS	38,839.33	5,976.30	11,212.27	27,627.06	29	7,341.44
5120.005	Health Insurance	69,587.88	5,799.21	14,597.14	54,990.74	21	16,416.03



Income Statement

Through 09/30/18

Detail Listing

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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 034 - Recreation							
Sub-Department 800 - Administration							
5120.006	Life Insurance	22.20	3.03	7.91	14.29	36	8.93
5120.007	Workmen's Compensation	12,664.06	1,303.67	4,226.34	8,437.72	33	3,629.93
5120.008	Unemployment	.00	.00	.00	.00	+++	70.95
5120	- Totals	\$142,435.38	\$14,969.36	\$37,110.59	\$105,324.79	26%	\$34,809.53
5201							
5201.000	Training and Travel	2,142.00	.00	139.80	2,002.20	7	798.13
5201	- Totals	\$2,142.00	\$0.00	\$139.80	\$2,002.20	7%	\$798.13
5202							
5202.000	Uniforms	600.00	.00	.00	600.00	0	.00
5202	- Totals	\$600.00	\$0.00	\$0.00	\$600.00	0%	\$0.00
5203							
5203.001	Electric	51,000.00	1,037.66	9,383.65	41,616.35	18	7,672.05
5203	- Totals	\$51,000.00	\$1,037.66	\$9,383.65	\$41,616.35	18%	\$7,672.05
5204							
5204.001	Cell Phone Stipend	2,016.00	.00	.00	2,016.00	0	.00
5204	- Totals	\$2,016.00	\$0.00	\$0.00	\$2,016.00	0%	\$0.00
5205							
5205.000	Insurance	3,359.00	.00	5,534.33	(2,175.33)	165	3,358.06
5205	- Totals	\$3,359.00	\$0.00	\$5,534.33	(\$2,175.33)	165%	\$3,358.06
5208							
5208.000	Bldg Repair & Maint	24,000.00	8,601.78	8,601.78	15,398.22	36	10,948.07
5208	- Totals	\$24,000.00	\$8,601.78	\$8,601.78	\$15,398.22	36%	\$10,948.07
5211							
5211.000	Data Processing Fees	19,695.00	1,641.25	4,923.75	14,771.25	25	4,692.00
5211.001	Information Technology Special Projects	1,764.00	.00	.00	1,764.00	0	.00
5211	- Totals	\$21,459.00	\$1,641.25	\$4,923.75	\$16,535.25	23%	\$4,692.00
5212							
5212.000	Contracted/Purchased Serv	60,000.00	.00	.00	60,000.00	0	.00
5212	- Totals	\$60,000.00	\$0.00	\$0.00	\$60,000.00	0%	\$0.00
5214							
5214.000	Interdepartment Services	30,000.00	.00	.00	30,000.00	0	.00
5214	- Totals	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0%	\$0.00



Income Statement

Through 09/30/18

Detail Listing

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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 034 - Recreation							
Sub-Department 800 - Administration							
5223							
5223.000	Tools & Small Equipment	2,100.00	.00	.00	2,100.00	0	.00
	5223 - Totals	\$2,100.00	\$0.00	\$0.00	\$2,100.00	0%	\$0.00
5290							
5290.000	Other Expenses	600.00	.00	.00	600.00	0	51.10
	5290 - Totals	\$600.00	\$0.00	\$0.00	\$600.00	0%	\$51.10
	Sub-Department 800 - Administration Totals	\$529,290.13	\$45,358.17	\$126,677.78	\$402,612.35	24%	\$107,258.22
	Sub-Department 817 - Grounds Maintenance						
5202							
5202.000	Uniforms	.00	46.65	46.65	(46.65)	+++	.00
	5202 - Totals	\$0.00	\$46.65	\$46.65	(\$46.65)	+++	\$0.00
5206							
5206.000	Supplies	33,000.00	971.45	3,488.07	29,511.93	11	8,688.59
	5206 - Totals	\$33,000.00	\$971.45	\$3,488.07	\$29,511.93	11%	\$8,688.59
5207							
5207.000	Repairs & Maintenance	19,500.00	716.45	716.45	18,783.55	4	4,369.00
	5207 - Totals	\$19,500.00	\$716.45	\$716.45	\$18,783.55	4%	\$4,369.00
5212							
5212.000	Contracted/Purchased Serv	.00	3,344.45	3,476.95	(3,476.95)	+++	10,276.43
	5212 - Totals	\$0.00	\$3,344.45	\$3,476.95	(\$3,476.95)	+++	\$10,276.43
5221							
5221.000	Transportation/Vehicles	71,668.00	5,113.64	15,483.17	56,184.83	22	14,063.63
	5221 - Totals	\$71,668.00	\$5,113.64	\$15,483.17	\$56,184.83	22%	\$14,063.63
5223							
5223.000	Tools & Small Equipment	8,000.00	200.00	1,478.72	6,521.28	18	604.80
	5223 - Totals	\$8,000.00	\$200.00	\$1,478.72	\$6,521.28	18%	\$604.80
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	436.80
	5226 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$436.80



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 034 - Recreation							
Sub-Department 817 - Grounds Maintenance							
5227							
5227.002	Rent-Equipment	2,000.00	.00	203.21	1,796.79	10	.00
	5227 - Totals	\$2,000.00	\$0.00	\$203.21	\$1,796.79	10%	\$0.00
5290							
5290.000	Other Expenses	.00	182.61	192.60	(192.60)	+++	.00
	5290 - Totals	\$0.00	\$182.61	\$192.60	(\$192.60)	+++	\$0.00
	Sub-Department 817 - Grounds Maintenance Totals	\$134,168.00	\$10,575.25	\$25,085.82	\$109,082.18	19%	\$38,439.25
	Department 034 - Recreation Totals	\$663,458.13	\$55,933.42	\$151,763.60	\$511,694.53	23%	\$145,697.47
Department 035 - Building Officials							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	121,721.60	8,527.68	25,807.28	95,914.32	21	24,210.08
5110.002	Holidays	.00	465.68	931.36	(931.36)	+++	1,220.88
5110.003	Sick Leave	.00	320.24	386.90	(386.90)	+++	894.16
5110.010	Temp Wages	.00	.00	.00	.00	+++	1,725.00
	5110 - Totals	\$121,721.60	\$9,313.60	\$27,125.54	\$94,596.06	22%	\$28,050.12
5120							
5120.001	Annual Leave	4,143.00	.00	815.28	3,327.72	20	2,768.48
5120.002	SBS	7,715.45	572.45	1,717.35	5,998.10	22	1,898.39
5120.003	Medicare	1,825.03	135.40	406.22	1,418.81	22	449.06
5120.004	PERS	33,391.70	5,014.98	9,112.94	24,278.76	27	6,290.58
5120.005	Health Insurance	33,605.52	4,755.34	17,977.49	15,628.03	53	7,927.41
5120.006	Life Insurance	22.20	1.34	3.35	18.85	15	5.55
5120.007	Workmen's Compensation	6,645.86	509.89	1,529.67	5,116.19	23	1,414.64
	5120 - Totals	\$87,348.76	\$10,989.40	\$31,562.30	\$55,786.46	36%	\$20,754.11
5201							
5201.000	Training and Travel	17,000.00	.00	2,326.33	14,673.67	14	.00
	5201 - Totals	\$17,000.00	\$0.00	\$2,326.33	\$14,673.67	14%	\$0.00
5204							
5204.001	Cell Phone Stipend	600.00	25.00	75.00	525.00	13	150.00
	5204 - Totals	\$600.00	\$25.00	\$75.00	\$525.00	13%	\$150.00



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 035 - Building Officials							
Sub-Department 800 - Administration							
5206							
5206.000	Supplies	550.00	.00	53.32	496.68	10	.00
	5206 - Totals	\$550.00	\$0.00	\$53.32	\$496.68	10%	\$0.00
5211							
5211.000	Data Processing Fees	15,570.00	1,297.50	3,892.50	11,677.50	25	3,680.49
5211.001	Information Technology Special Projects	1,764.00	.00	.00	1,764.00	0	.00
	5211 - Totals	\$17,334.00	\$1,297.50	\$3,892.50	\$13,441.50	22%	\$3,680.49
5212							
5212.000	Contracted/Purchased Serv	750.00	.00	.00	750.00	0	.00
	5212 - Totals	\$750.00	\$0.00	\$0.00	\$750.00	0%	\$0.00
5221							
5221.000	Transportation/Vehicles	12,232.00	865.00	2,712.66	9,519.34	22	2,733.12
	5221 - Totals	\$12,232.00	\$865.00	\$2,712.66	\$9,519.34	22%	\$2,733.12
5223							
5223.000	Tools & Small Equipment	200.00	.00	.00	200.00	0	.00
	5223 - Totals	\$200.00	\$0.00	\$0.00	\$200.00	0%	\$0.00
5224							
5224.000	Dues & Publications	1,450.00	.00	.00	1,450.00	0	.00
	5224 - Totals	\$1,450.00	\$0.00	\$0.00	\$1,450.00	0%	\$0.00
5226							
5226.000	Advertising	250.00	.00	.00	250.00	0	.00
	5226 - Totals	\$250.00	\$0.00	\$0.00	\$250.00	0%	\$0.00
	Sub-Department 800 - Administration Totals	\$259,436.36	\$22,490.50	\$67,747.65	\$191,688.71	26%	\$55,367.84
	Department 035 - Building Officials Totals	\$259,436.36	\$22,490.50	\$67,747.65	\$191,688.71	26%	\$55,367.84
	Division 530 - Public Works Totals	\$4,540,630.72	\$309,972.27	\$840,073.43	\$3,700,557.29	19%	\$802,455.48
Division 540 - Public Service							
Department 041 - Library							
5110							
5110.001	Regular Salaries/Wages	351,917.80	19,024.03	60,758.67	291,159.13	17	62,314.71
5110.002	Holidays	.00	1,586.35	2,994.50	(2,994.50)	+++	2,535.89
5110.003	Sick Leave	.00	513.75	1,416.15	(1,416.15)	+++	937.04



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 041 - Library							
5110.004	Overtime	.00	.00	.00	.00	+++	853.64
5110.010	Temp Wages	4,000.00	1,766.00	4,374.52	(374.52)	109	5,622.45
5110	- Totals	\$355,917.80	\$22,890.13	\$69,543.84	\$286,373.96	20%	\$72,263.73
5120							
5120.001	Annual Leave	19,020.00	1,127.97	1,451.92	17,568.08	8	7,792.80
5120.002	SBS	22,983.85	1,472.31	4,352.02	18,631.83	19	4,907.45
5120.003	Medicare	5,436.60	348.26	1,029.45	4,407.15	19	1,160.88
5120.004	PERS	96,541.02	13,434.48	23,195.69	73,345.33	24	15,495.55
5120.005	Health Insurance	71,964.72	5,997.44	17,992.32	53,972.40	25	14,022.27
5120.006	Life Insurance	100.08	7.07	21.30	78.78	21	23.01
5120.007	Workmen's Compensation	1,815.18	122.51	362.11	1,453.07	20	446.07
5120	- Totals	\$217,861.45	\$22,510.04	\$48,404.81	\$169,456.64	22%	\$43,848.03
5201							
5201.000	Training and Travel	6,800.00	152.00	194.00	6,606.00	3	2,478.76
5201	- Totals	\$6,800.00	\$152.00	\$194.00	\$6,606.00	3%	\$2,478.76
5203							
5203.001	Electric	20,000.00	.00	2,744.92	17,255.08	14	2,510.71
5203	- Totals	\$20,000.00	\$0.00	\$2,744.92	\$17,255.08	14%	\$2,510.71
5204							
5204.000	Telephone	500.00	.00	32.99	467.01	7	(26.39)
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	.00
5204	- Totals	\$800.00	\$0.00	\$32.99	\$767.01	4%	(\$26.39)
5205							
5205.000	Insurance	12,658.00	.00	19,280.20	(6,622.20)	152	12,657.63
5205	- Totals	\$12,658.00	\$0.00	\$19,280.20	(\$6,622.20)	152%	\$12,657.63
5206							
5206.000	Supplies	20,356.94	4,612.67	6,200.27	14,156.67	30	1,149.41
5206	- Totals	\$20,356.94	\$4,612.67	\$6,200.27	\$14,156.67	30%	\$1,149.41
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	.00
5207	- Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5208							
5208.000	Bldg Repair & Maint	29,000.00	4,567.63	4,567.63	24,432.37	16	4,257.66
5208	- Totals	\$29,000.00	\$4,567.63	\$4,567.63	\$24,432.37	16%	\$4,257.66



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 041 - Library							
5211							
5211.000	Data Processing Fees	117,661.00	9,805.08	29,415.24	88,245.76	25	27,547.26
5211.001	Information Technology Special Projects	16,758.00	.00	.00	16,758.00	0	.00
5211 - Totals		\$134,419.00	\$9,805.08	\$29,415.24	\$105,003.76	22%	\$27,547.26
5212							
5212.000	Contracted/Purchased Serv	46,050.00	1,641.48	18,332.78	27,717.22	40	23,538.84
5212 - Totals		\$46,050.00	\$1,641.48	\$18,332.78	\$27,717.22	40%	\$23,538.84
5222							
5222.000	Postage	15,000.00	2,000.00	4,000.00	11,000.00	27	2,000.00
5222 - Totals		\$15,000.00	\$2,000.00	\$4,000.00	\$11,000.00	27%	\$2,000.00
5223							
5223.000	Tools & Small Equipment	500.00	.00	.00	500.00	0	.00
5223 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5224							
5224.000	Dues & Publications	1,500.00	36.39	731.49	768.51	49	662.00
5224 - Totals		\$1,500.00	\$36.39	\$731.49	\$768.51	49%	\$662.00
5226							
5226.000	Advertising	3,200.00	.00	.00	3,200.00	0	2,128.45
5226 - Totals		\$3,200.00	\$0.00	\$0.00	\$3,200.00	0%	\$2,128.45
5227							
5227.002	Rent-Equipment	200.00	.00	.00	200.00	0	.00
5227 - Totals		\$200.00	\$0.00	\$0.00	\$200.00	0%	\$0.00
5240							
5240.000	Books & Publications	67,072.11	5,346.70	13,892.86	53,179.25	21	11,718.92
5240 - Totals		\$67,072.11	\$5,346.70	\$13,892.86	\$53,179.25	21%	\$11,718.92
5290							
5290.000	Other Expenses	4,300.00	.00	.00	4,300.00	0	.00
5290 - Totals		\$4,300.00	\$0.00	\$0.00	\$4,300.00	0%	\$0.00
Department 041 - Library Totals		\$936,635.30	\$73,562.12	\$217,341.03	\$719,294.27	23%	\$206,735.01
Department 043 - Centennial Building							
5110							
5110.001	Regular Salaries/Wages	210,483.00	15,196.16	42,237.58	168,245.42	20	48,160.68
5110.002	Holidays	.00	622.32	1,520.76	(1,520.76)	+++	1,436.22
5110.003	Sick Leave	.00	.00	29.30	(29.30)	+++	535.60



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 043 - Centennial Building							
5110.004	Overtime	3,499.95	474.51	548.43	2,951.52	16	1,086.74
5110.010	Temp Wages	20,000.00	.00	.00	20,000.00	0	.00
5110	- Totals	\$233,982.95	\$16,292.99	\$44,336.07	\$189,646.88	19%	\$51,219.24
5120							
5120.001	Annual Leave	8,433.00	.00	3,401.60	5,031.40	40	3,197.84
5120.002	SBS	13,633.99	998.76	2,926.30	10,707.69	21	3,335.75
5120.003	Medicare	2,137.31	149.99	433.41	1,703.90	20	534.10
5120.004	PERS	58,701.25	9,328.45	16,246.26	42,454.99	28	11,378.05
5120.005	Health Insurance	89,890.44	5,176.82	14,556.96	75,333.48	16	15,918.72
5120.006	Life Insurance	64.68	4.42	13.51	51.17	21	13.97
5120.007	Workmen's Compensation	10,656.20	784.57	2,350.91	8,305.29	22	2,647.04
5120	- Totals	\$183,516.87	\$16,443.01	\$39,928.95	\$143,587.92	22%	\$37,025.47
5203							
5203.001	Electric	60,000.00	.00	9,912.82	50,087.18	17	9,896.58
5203	- Totals	\$60,000.00	\$0.00	\$9,912.82	\$50,087.18	17%	\$9,896.58
5204							
5204.000	Telephone	1,500.00	.00	.00	1,500.00	0	.00
5204	- Totals	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$0.00
5205							
5205.000	Insurance	17,724.00	.00	20,952.53	(3,228.53)	118	17,723.98
5205	- Totals	\$17,724.00	\$0.00	\$20,952.53	(\$3,228.53)	118%	\$17,723.98
5206							
5206.000	Supplies	12,300.00	1,074.76	2,758.54	9,541.46	22	3,645.06
5206	- Totals	\$12,300.00	\$1,074.76	\$2,758.54	\$9,541.46	22%	\$3,645.06
5207							
5207.000	Repairs & Maintenance	6,500.00	.00	.00	6,500.00	0	1,434.96
5207	- Totals	\$6,500.00	\$0.00	\$0.00	\$6,500.00	0%	\$1,434.96
5208							
5208.000	Bldg Repair & Maint	37,000.00	2,775.25	2,775.25	34,224.75	8	9,931.52
5208	- Totals	\$37,000.00	\$2,775.25	\$2,775.25	\$34,224.75	8%	\$9,931.52
5211							
5211.000	Data Processing Fees	61,348.00	5,112.33	15,336.99	46,011.01	25	14,356.50
5211.001	Information Technology Special Projects	8,820.00	.00	.00	8,820.00	0	.00
5211	- Totals	\$70,168.00	\$5,112.33	\$15,336.99	\$54,831.01	22%	\$14,356.50



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 043 - Centennial Building							
5212							
5212.000	Contracted/Purchased Serv	500.00	.00	.00	500.00	0	(515.75)
5212 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	(\$515.75)
5226							
5226.000	Advertising	500.00	.00	215.60	284.40	43	406.35
5226 - Totals		\$500.00	\$0.00	\$215.60	\$284.40	43%	\$406.35
5290							
5290.000	Other Expenses	500.00	.00	.00	500.00	0	.00
5290 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
Department 043 - Centennial Building Totals		\$624,191.82	\$41,698.34	\$136,216.75	\$487,975.07	22%	\$145,123.91
Department 047 - Senior Citizens							
5203							
5203.001	Electric	19,500.00	1,220.76	4,113.87	15,386.13	21	2,638.10
5203 - Totals		\$19,500.00	\$1,220.76	\$4,113.87	\$15,386.13	21%	\$2,638.10
5204							
5204.000	Telephone	2,580.00	.00	452.96	2,127.04	18	425.23
5204 - Totals		\$2,580.00	\$0.00	\$452.96	\$2,127.04	18%	\$425.23
5205							
5205.000	Insurance	1,604.00	.00	1,981.29	(377.29)	124	1,603.44
5205 - Totals		\$1,604.00	\$0.00	\$1,981.29	(\$377.29)	124%	\$1,603.44
5206							
5206.000	Supplies	3,080.00	339.89	777.09	2,302.91	25	506.15
5206 - Totals		\$3,080.00	\$339.89	\$777.09	\$2,302.91	25%	\$506.15
5207							
5207.000	Repairs & Maintenance	3,000.00	.00	.00	3,000.00	0	.00
5207 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$0.00
5208							
5208.000	Bldg Repair & Maint	30,000.00	3,410.56	3,410.56	26,589.44	11	5,201.08
5208 - Totals		\$30,000.00	\$3,410.56	\$3,410.56	\$26,589.44	11%	\$5,201.08



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 047 - Senior Citizens							
5221							
5221.000	Transportation/Vehicles	38,000.00	1,674.54	5,226.57	32,773.43	14	8,026.37
	5221 - Totals	\$38,000.00	\$1,674.54	\$5,226.57	\$32,773.43	14%	\$8,026.37
	Department 047 - Senior Citizens Totals	\$97,764.00	\$6,645.75	\$15,962.34	\$81,801.66	16%	\$18,400.37
	Division 540 - Public Service Totals	\$1,658,591.12	\$121,906.21	\$369,520.12	\$1,289,071.00	22%	\$370,259.29
Division 545 - Contingency							
Department 050 - Contingency							
5212							
5212.000	Contracted/Purchased Serv	.00	.00	.00	.00	+++	(4,096.92)
	5212 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$4,096.92)
	Department 050 - Contingency Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$4,096.92)
	Division 545 - Contingency Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$4,096.92)
Division 550 - Other							
Department 650 - Debt Payments							
Sub-Department 951 - General							
5295							
5295.000	Interest Expense	23,507.00	.00	2,315.09	21,191.91	10	2,451.27
	5295 - Totals	\$23,507.00	\$0.00	\$2,315.09	\$21,191.91	10%	\$2,451.27
7301							
7301.000	Note Principal Payments	67,234.00	.00	9,078.69	58,155.31	14	9,078.77
	7301 - Totals	\$67,234.00	\$0.00	\$9,078.69	\$58,155.31	14%	\$9,078.77
	Sub-Department 951 - General Totals	\$90,741.00	\$0.00	\$11,393.78	\$79,347.22	13%	\$11,530.04
	Department 650 - Debt Payments Totals	\$90,741.00	\$0.00	\$11,393.78	\$79,347.22	13%	\$11,530.04
Department 660 - Support Payments							
Sub-Department 952 - School							
5208							
5208.000	Bldg Repair & Maint	150,000.00	.00	.00	150,000.00	0	.00
	5208 - Totals	\$150,000.00	\$0.00	\$0.00	\$150,000.00	0%	\$0.00



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 550 - Other							
Department 660 - Support Payments							
Sub-Department 952 - School							
5290							
5290.000	Other Expenses	7,224,208.00	581,524.33	1,744,572.99	5,479,635.01	24	1,644,573.00
	5290 - Totals	\$7,224,208.00	\$581,524.33	\$1,744,572.99	\$5,479,635.01	24%	\$1,644,573.00
	Sub-Department 952 - School Totals	\$7,374,208.00	\$581,524.33	\$1,744,572.99	\$5,629,635.01	24%	\$1,644,573.00
	Sub-Department 953 - Hospital						
5290							
5290.000	Other Expenses	150,671.00	.00	.00	150,671.00	0	156,192.00
	5290 - Totals	\$150,671.00	\$0.00	\$0.00	\$150,671.00	0%	\$156,192.00
	Sub-Department 953 - Hospital Totals	\$150,671.00	\$0.00	\$0.00	\$150,671.00	0%	\$156,192.00
	Department 660 - Support Payments Totals	\$7,524,879.00	\$581,524.33	\$1,744,572.99	\$5,780,306.01	23%	\$1,800,765.00
Department 670 - Fixed Assets							
7106							
7106.021	Fixed Assets-Police Dept	386,938.00	.00	.00	386,938.00	0	.00
7106.022	Fixed Assets-Fire Dept	280,000.00	.00	.00	280,000.00	0	.00
7106.033	Fixed Assets-Streets	18,000.00	.00	.00	18,000.00	0	.00
7106.047	Fixed Assets-Sr Citizen B	25,000.00	.00	.00	25,000.00	0	.00
	7106 - Totals	\$709,938.00	\$0.00	\$0.00	\$709,938.00	0%	\$0.00
	Department 670 - Fixed Assets Totals	\$709,938.00	\$0.00	\$0.00	\$709,938.00	0%	\$0.00
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	4,453,825.00	2,887,787.00	3,292,787.00	1,161,038.00	74	2,350,000.00
	7200 - Totals	\$4,453,825.00	\$2,887,787.00	\$3,292,787.00	\$1,161,038.00	74%	\$2,350,000.00
	Department 680 - Transfer to Other Funds Totals	\$4,453,825.00	\$2,887,787.00	\$3,292,787.00	\$1,161,038.00	74%	\$2,350,000.00
	Division 550 - Other Totals	\$12,779,383.00	\$3,469,311.33	\$5,048,753.77	\$7,730,629.23	40%	\$4,162,295.04
	EXPENSE TOTALS	\$31,581,477.53	\$4,926,719.72	\$9,190,940.29	\$22,390,537.24	29%	\$8,115,053.27
Fund 100 - General Fund Totals							
	REVENUE TOTALS	30,900,025.00	5,195,804.52	14,121,801.49	16,778,223.51	46%	9,914,446.42
	EXPENSE TOTALS	31,581,477.53	4,926,719.72	9,190,940.29	22,390,537.24	29%	8,115,053.27
	Fund 100 - General Fund Net Gain (Loss)	(\$681,452.53)	\$269,084.80	\$4,930,861.20	\$5,612,313.73	(724%)	\$1,799,393.15



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type General Fund Totals							
REVENUE TOTALS		30,900,025.00	5,195,804.52	14,121,801.49	16,778,223.51	46%	9,914,446.42
EXPENSE TOTALS		31,581,477.53	4,926,719.72	9,190,940.29	22,390,537.24	29%	8,115,053.27
Fund Type General Fund Net Gain (Loss)		(\$681,452.53)	\$269,084.80	\$4,930,861.20	\$5,612,313.73	(724%)	\$1,799,393.15



Income Statement

Through 09/30/18

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 Governmental Funds							
Fund Type Capital Projects Funds							
Fund 700 - Capital Projects-General							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	1,674,713.00	257,171.06	257,171.06	1,417,541.94	15	316,614.44
3101 - Totals		\$1,674,713.00	\$257,171.06	\$257,171.06	\$1,417,541.94	15%	\$316,614.44
Department 310 - State Revenue Totals		\$1,674,713.00	\$257,171.06	\$257,171.06	\$1,417,541.94	15%	\$316,614.44
Department 315 - Federal Revenue							
3151							
3151.003	Grant Revenue	.00	10,681.07	10,681.07	(10,681.07)	+++	20,268.49
3151 - Totals		\$0.00	\$10,681.07	\$10,681.07	(\$10,681.07)	+++	\$20,268.49
Department 315 - Federal Revenue Totals		\$0.00	\$10,681.07	\$10,681.07	(\$10,681.07)	+++	\$20,268.49
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	2,191,900.00	1,983,400.00	2,103,400.00	88,500.00	96	1,250,000.00
3950.194	Transfer In Comm Pass Tax	308,060.00	.00	.00	308,060.00	0	.00
3950.210	Transfer In Water	3,200.00	3,200.00	3,200.00	.00	100	.00
3950.220	Transfer In Waste Water	3,200.00	3,200.00	3,200.00	.00	100	.00
3950.300	Transfer in Information Systems	360,000.00	360,000.00	360,000.00	.00	100	.00
3950.320	Transfer In Bldg Maint	5,200.00	5,200.00	5,200.00	.00	100	.00
3950 - Totals		\$2,871,560.00	\$2,355,000.00	\$2,475,000.00	\$396,560.00	86%	\$1,250,000.00
Department 390 - Cash Basis Receipts Totals		\$2,871,560.00	\$2,355,000.00	\$2,475,000.00	\$396,560.00	86%	\$1,250,000.00
Division 300 - Revenue Totals		\$4,546,273.00	\$2,622,852.13	\$2,742,852.13	\$1,803,420.87	60%	\$1,586,882.93
REVENUE TOTALS		\$4,546,273.00	\$2,622,852.13	\$2,742,852.13	\$1,803,420.87	60%	\$1,586,882.93
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	407.88	108.76	(108.76)	+++	7,661.31
5206 - Totals		\$0.00	\$407.88	\$108.76	(\$108.76)	+++	\$7,661.31
5212							
5212.000	Contracted/Purchased Serv	5,967,882.64	189,675.24	355,106.75	5,612,775.89	6	767,670.39
5212 - Totals		\$5,967,882.64	\$189,675.24	\$355,106.75	\$5,612,775.89	6%	\$767,670.39
5214							
5214.000	Interdepartment Services	.00	45,970.18	45,970.18	(45,970.18)	+++	69,245.89
5214 - Totals		\$0.00	\$45,970.18	\$45,970.18	(\$45,970.18)	+++	\$69,245.89



Income Statement

Through 09/30/18

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	Governmental Funds						
Fund Type	Capital Projects Funds						
Fund	700 - Capital Projects-General						
	EXPENSE						
Division	600 - Operations						
Department	630 - Operations						
5290							
5290.000	Other Expenses	.00	40,191.97	40,191.97	(40,191.97)	+++	.00
	5290 - Totals	\$0.00	\$40,191.97	\$40,191.97	(\$40,191.97)	+++	\$0.00
Department	630 - Operations Totals	\$5,967,882.64	\$276,245.27	\$441,377.66	\$5,526,504.98	7%	\$844,577.59
Division	600 - Operations Totals	\$5,967,882.64	\$276,245.27	\$441,377.66	\$5,526,504.98	7%	\$844,577.59
	EXPENSE TOTALS	\$5,967,882.64	\$276,245.27	\$441,377.66	\$5,526,504.98	7%	\$844,577.59
Fund	700 - Capital Projects-General Totals						
	REVENUE TOTALS	4,546,273.00	2,622,852.13	2,742,852.13	1,803,420.87	60%	1,586,882.93
	EXPENSE TOTALS	5,967,882.64	276,245.27	441,377.66	5,526,504.98	7%	844,577.59
Fund	700 - Capital Projects-General Net Gain (Loss)	(\$1,421,609.64)	\$2,346,606.86	\$2,301,474.47	\$3,723,084.11	(162%)	\$742,305.34
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	4,546,273.00	2,622,852.13	2,742,852.13	1,803,420.87	60%	1,586,882.93
	EXPENSE TOTALS	5,967,882.64	276,245.27	441,377.66	5,526,504.98	7%	844,577.59
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$1,421,609.64)	\$2,346,606.86	\$2,301,474.47	\$3,723,084.11	(162%)	\$742,305.34
Fund Category	Governmental Funds Totals						
	REVENUE TOTALS	35,446,298.00	7,818,656.65	16,864,653.62	18,581,644.38	48%	11,501,329.35
	EXPENSE TOTALS	37,549,360.17	5,202,964.99	9,632,317.95	27,917,042.22	26%	8,959,630.86
Fund Category	Governmental Funds Net Gain (Loss)	(\$2,103,062.17)	\$2,615,691.66	\$7,232,335.67	\$9,335,397.84	(344%)	\$2,541,698.49
	Grand Totals						
	REVENUE TOTALS	35,446,298.00	7,818,656.65	16,864,653.62	18,581,644.38	48%	11,501,329.35
	EXPENSE TOTALS	37,549,360.17	5,202,964.99	9,632,317.95	27,917,042.22	26%	8,959,630.86
	Grand Total Net Gain (Loss)	(\$2,103,062.17)	\$2,615,691.66	\$7,232,335.67	\$9,335,397.84	(344%)	\$2,541,698.49



Balance Sheet

Through 09/30/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Governmental Funds					
Fund Type General Fund					
Fund 100 - General Fund					
ASSETS					
1010					
1010.001	Petty Cash	825.00	825.00	.00	.00
1010.002	Cash Drawers	1,275.00	1,275.00	.00	.00
1010 - Totals		\$2,100.00	\$2,100.00	\$0.00	0.00%
1020					
1020.001	Checking Account- General	7,184,537.30	12,003,979.60	(4,819,442.30)	(40.15)
1020.002	Checking Account-Payroll	(20,978.62)	(30,594.51)	9,615.89	31.43
1020.003	Checking Account-C Card	55,144.57	329,261.27	(274,116.70)	(83.25)
1020.010	Money Market - AML Pool	7,682,183.26	2,640,346.58	5,041,836.68	190.95
1020.011	Money Market - FNBA Trust	3,701,768.76	8,175,237.42	(4,473,468.66)	(54.72)
1020 - Totals		\$18,602,655.27	\$23,118,230.36	(\$4,515,575.09)	(19.53%)
1025					
1025.000	Investments	49,987,672.02	38,869,640.19	11,118,031.83	28.60
1025 - Totals		\$49,987,672.02	\$38,869,640.19	\$11,118,031.83	28.60%
1027					
1027.000	Change in FMV-Investments	(241,007.00)	13,425.00	(254,432.00)	(1,895.21)
1027 - Totals		(\$241,007.00)	\$13,425.00	(\$254,432.00)	(1,895.21%)
1030					
1030.100	Investment-Central Trea.	(53,665,924.51)	(48,319,772.92)	(5,346,151.59)	(11.06)
1030 - Totals		(\$53,665,924.51)	(\$48,319,772.92)	(\$5,346,151.59)	(11.06%)
1050					
1050.000	Accts Rec.-Misc Billing	31,870.70	(13,579.34)	45,450.04	334.70
1050.010	Accts Rec.-Utility Billing	67,502.02	61,865.61	5,636.41	9.11
1050.025	Accts Rec.-Ambulance	81,775.04	116,634.25	(34,859.21)	(29.89)
1050.050	Accts Rec.-Collections	936,929.97	908,517.61	28,412.36	3.13
1050.060	Accts Rec.- State	2,235.06	7,501.76	(5,266.70)	(70.21)
1050.070	Accts Rec.- Federal	39,498.56	152,768.93	(113,270.37)	(74.14)
1050.080	Accts Rec.-Sales Tax	3,719,799.22	.00	3,719,799.22	+++
1050.100	Interest Receivable	316,254.15	277,107.24	39,146.91	14.13
1050.200	Property Tax Receivable	387,634.18	427,946.00	(40,311.82)	(9.42)
1050.500	Interfund Receivable	1,206,637.18	1,339,602.18	(132,965.00)	(9.93)
1050.900	Allowance - Doubtful Acct	(936,795.54)	(908,517.61)	(28,277.93)	(3.11)
1050 - Totals		\$5,853,340.54	\$2,369,846.63	\$3,483,493.91	146.99%
1060					
1060.010	Advances of Pay	.01	.00	.01	+++
1060.020	Advances to Other Funds	150,000.00	200,000.00	(50,000.00)	(25.00)



Balance Sheet

Through 09/30/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	General Fund				
Fund	100 - General Fund				
	ASSETS				
1060.040	Advances to General Fund	.00	(200,575.00)	200,575.00	100.00
1060 - Totals		\$150,000.01	(\$575.00)	\$150,575.01	26,186.96%
1070					
1070.010	Notes Receivable	353,153.61	540,856.72	(187,703.11)	(34.70)
1070 - Totals		\$353,153.61	\$540,856.72	(\$187,703.11)	(34.70%)
1200					
1200.020	Prepaid Insurance	93,212.40	102,818.22	(9,605.82)	(9.34)
1200.030	Prepaid Workers Compensation Insurance	(35,533.35)	(25,981.75)	(9,551.60)	(36.76)
1200 - Totals		\$57,679.05	\$76,836.47	(\$19,157.42)	(24.93%)
ASSETS TOTALS		\$21,099,668.99	\$16,670,587.45	\$4,429,081.54	26.57%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2010					
2010.005	Clearing Acct Collections	897.58	1,011.26	(113.68)	(11.24)
2010.006	Clearing Acct Interest	(.67)	.00	(.67)	+++
2010.008	Clearing Acct Harbors	(167,266.78)	(162,477.66)	(4,789.12)	(2.95)
2010.011	Clearing Acct Utility Donations	808.50	1,135.93	(327.43)	(28.82)
2010.015	Clearing Acct - Tobacco	207,495.24	.00	207,495.24	+++
2010.025	Clearing Acct Ambulance	(125.60)	130.58	(256.18)	(196.19)
2010.040	Pcard Liability	421,831.05	183,324.02	238,507.03	130.10
2010 - Totals		\$463,639.32	\$23,124.13	\$440,515.19	1,905.00%
2020					
2020.000	Accounts Payable	(247,457.71)	.00	(247,457.71)	+++
2020 - Totals		(\$247,457.71)	\$0.00	(\$247,457.71)	+++
2030					
2030.000	Refunds Payable	2,136.25	(4,471.26)	6,607.51	147.78
2030 - Totals		\$2,136.25	(\$4,471.26)	\$6,607.51	147.78%
2040					
2040.000	Citation Surcharge - St.	360.00	530.00	(170.00)	(32.08)
2040 - Totals		\$360.00	\$530.00	(\$170.00)	(32.08%)
2050					
2050.002	Medicare Tax Payable	13,500.78	43.90	13,456.88	30,653.49
2050.003	Federal Inc Tax Payable	41,729.80	181.95	41,547.85	22,834.76
2050.004	PERS Payable	55,297.36	53,656.89	1,640.47	3.06
2050.005	SBS Insurance Payable	1,086.04	983.54	102.50	10.42



Balance Sheet

Through 09/30/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Governmental Funds					
Fund Type General Fund					
Fund 100 - General Fund					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2050.006	Deferred Comp Payable	8,850.31	6,901.22	1,949.09	28.24
2050.007	Workers Comp Payable	(1,572.35)	40,600.98	(42,173.33)	(103.87)
2050.008	Other Payroll Withholding	5,215.59	4,625.66	589.93	12.75
2050.009	Union Dues Withheld	4,030.92	3,820.05	210.87	5.52
2050.010	Health Insurance Withheld	18,550.53	19,426.63	(876.10)	(4.51)
2050.011	Life Insurance Withheld	1,238.46	1,395.74	(157.28)	(11.27)
2050.012	SBS Annuities Payable	114,733.38	171,157.10	(56,423.72)	(32.97)
2050.013	Health - Employer Payable	281,301.51	266,780.34	14,521.17	5.44
2050.014	Life - Employer Payable	156.77	150.13	6.64	4.42
2050.016	PERS Tier 4	144,436.03	71,898.07	72,537.96	100.89
2050 - Totals		\$688,555.13	\$641,622.20	\$46,932.93	7.31%
2070					
2070.001	Business leave Bank PSEA	2,275.24	2,275.24	.00	.00
2070.002	Business leave Bank ASEA	3,282.77	3,282.77	.00	.00
2070 - Totals		\$5,558.01	\$5,558.01	\$0.00	0.00%
2100					
2100.001	Deposits - Sales Tax	29,119.69	24,888.69	4,231.00	17.00
2100.002	Deposits - Security Bonds	5,500.00	5,000.00	500.00	10.00
2100 - Totals		\$34,619.69	\$29,888.69	\$4,731.00	15.83%
2300					
2300.000	Advances Payable	160,465.00	.00	160,465.00	+++
2300 - Totals		\$160,465.00	\$0.00	\$160,465.00	+++
2700					
2700.000	Deferred Revenue	760.00	1,789.07	(1,029.07)	(57.52)
2700.010	Deferred Revenue-Prop Tax	.00	2.00	(2.00)	(100.00)
2700 - Totals		\$760.00	\$1,791.07	(\$1,031.07)	(57.57%)
LIABILITIES TOTALS		\$1,108,635.69	\$698,042.84	\$410,592.85	58.82%
FUND EQUITY					
2900					
2900.010	Reserve for Encumbrances	(1,448,764.14)	(1,448,764.14)	.00	.00
2900.020	Reserve-Advances Other Fd	832,413.00	832,413.00	.00	.00
2900.070	Reserved Title III Funds	512,663.41	512,663.41	.00	.00
2900 - Totals		(\$103,687.73)	(\$103,687.73)	\$0.00	0.00%



Balance Sheet

Through 09/30/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	General Fund				
Fund	100 - General Fund				
	FUND EQUITY				
2910					
2910.100	Designated-E911	527,614.00	449,004.00	78,610.00	17.51
	2910 - Totals	\$527,614.00	\$449,004.00	\$78,610.00	17.51%
2920					
2920.000	Undesignated/Re. Earnings	12,300,461.05	12,379,071.05	(78,610.00)	(.64)
	2920 - Totals	\$12,300,461.05	\$12,379,071.05	(\$78,610.00)	(0.64%)
2965					
2965.000	P/Y Encumbrance Control	1,448,764.14	1,448,764.14	.00	.00
	2965 - Totals	\$1,448,764.14	\$1,448,764.14	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$14,173,151.46	\$14,173,151.46	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(887,020.64)			
	Fund Revenues	(14,121,801.49)			
	Fund Expenses	9,190,940.29			
	FUND EQUITY TOTALS	\$19,991,033.30	\$14,173,151.46	\$5,817,881.84	41.05%
	LIABILITIES AND FUND EQUITY TOTALS	\$21,099,668.99	\$14,871,194.30	\$6,228,474.69	41.88%
	Fund 100 - General Fund Totals	\$0.00	\$1,799,393.15	(\$1,799,393.15)	(100.00%)
	Fund Type General Fund Totals	\$0.00	\$1,799,393.15	(\$1,799,393.15)	(100.00%)



Balance Sheet

Through 09/30/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Capital Projects Funds				
Fund	700 - Capital Projects-General				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	5,506,919.23	4,810,186.69	696,732.54	14.48
	1030 - Totals	\$5,506,919.23	\$4,810,186.69	\$696,732.54	14.48%
1050					
1050.060	Accts Rec.- State	257,171.06	316,614.44	(59,443.38)	(18.77)
1050.070	Accts Rec.- Federal	216,580.85	20,268.49	196,312.36	968.56
	1050 - Totals	\$473,751.91	\$336,882.93	\$136,868.98	40.63%
	ASSETS TOTALS	\$5,980,671.14	\$5,147,069.62	\$833,601.52	16.20%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2023					
2023.000	Retainage Payable	171,641.18	119,919.20	51,721.98	43.13
	2023 - Totals	\$171,641.18	\$119,919.20	\$51,721.98	43.13%
2030					
2030.000	Refunds Payable	.00	176,342.00	(176,342.00)	(100.00)
	2030 - Totals	\$0.00	\$176,342.00	(\$176,342.00)	(100.00%)
	LIABILITIES TOTALS	\$171,641.18	\$296,261.20	(\$124,620.02)	(42.06%)
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	1,313,539.46	1,313,539.46	.00	.00
2800.002	Contributed Cap.-State	1,677,910.17	1,677,910.17	.00	.00
	2800 - Totals	\$2,991,449.63	\$2,991,449.63	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	1,876,623.36	1,876,623.36	.00	.00
	2900 - Totals	\$1,876,623.36	\$1,876,623.36	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	1,117,053.99	1,117,053.99	.00	.00
	2920 - Totals	\$1,117,053.99	\$1,117,053.99	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(1,876,623.90)	(1,876,623.90)	.00	.00
	2965 - Totals	(\$1,876,623.90)	(\$1,876,623.90)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$4,108,503.08	\$4,108,503.08	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	600,947.59			
	Fund Revenues	(2,742,852.13)			
	Fund Expenses	441,377.66			
	FUND EQUITY TOTALS	\$5,809,029.96	\$4,108,503.08	\$1,700,526.88	41.39%



Balance Sheet

Through 09/30/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Capital Projects Funds				
LIABILITIES AND FUND EQUITY TOTALS		\$5,980,671.14	\$4,404,764.28	\$1,575,906.86	35.78%
Fund	700 - Capital Projects-General Totals	\$0.00	\$742,305.34	(\$742,305.34)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$742,305.34	(\$742,305.34)	(100.00%)
Fund Category	Governmental Funds Totals	\$0.00	\$2,541,698.49	(\$2,541,698.49)	(100.00%)
	Grand Totals	\$0.00	\$2,541,698.49	(\$2,541,698.49)	(100.00%)

Electric Fund
Financial Analysis
As Of, And For the Fiscal Year Ending September 30, 2018

KPI Dashboard

Indicator	Amount	Compared To Last Yr	Compared To Plan	Big Picture
Revenue	4,680,196	 Increased Over Last Year	 Higher Than Planned	 With a debt service coverage ratio of 1.53, the electric fund generated about \$800K more than what is need to cover the period's debt service payments. Yellow light warranted over concerns over a warm winter and the fund not setting aside enough cash for capital investment in the future
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	408,497	n/a	Under Budget 	n/a
Earnings Before Interest & Depreciation ("EBIDA" = Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	2,631,100	 Improved Over Prior Year	 Higher Than Planned	Interest expense and depreciation are significant in fund. While moving in right direction, more cash needs to be generated for future infrastructure repair/replacement
Net Income (Loss) (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	(495,141)	 Net Loss Smaller Than Prior Year	 Smaller Loss Than Planned	Depreciation expenses continue to cause net losses, which indicate that fund is not generating enough revenue to cover ageing of infrastructure
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	(1,155,893)	 Better than prior year	 Better than Planned	Not setting aside sufficient capital for future asset replacement
Total Working Capital (What total resources are available in the fund)	10,522,764	 Declined From Prior Year	 Better than Planned	Watch trend 
Working Capital Appropriated For Projects (and Unspent Bond Proceeds) (Of the fund's total resources, how much has been already appropriated for CAPEX)	11,117,913	 Declined From Last Year	 Met Plan	Watch trend 
Undesignated Working Capital (How much of the fund's resources are available?)	(891,085)	 Smaller Deficit Than Last Year	 Met Plan	Nothing available for either capital investment or emergency

Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	227.62	 Less Than Last Year	 Met Plan	Watch trend 
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	(19.28)	 Smaller Deficit Than Last Year	 Less Than Plan	Not unexpected, but watch trend 

Electricity consumption as compared to the prior fiscal year decreased by about 1,400,000 kWh, a decrease of 5.6% compared to the first quarter FY2018 consumption. However, due to implementation of the seasonal rates, revenue increased by \$348,000, an increase of 8%. Of note, the July-September 2018 period was warmer than the prior year, illustrating the impact that weather may have on consumption. In addition, it is possible that the higher summer rates impacted consumption, but until we are able to compare July-September of 2018 to the same period in 2019, it is difficult to determine.

The major, and ongoing, concern that management has is the looming infrastructure needs of the electric utility and our ability to fund them. While we expect cashflow to mostly cover the anticipated needs over the next 5-10 years, there are as yet undefined, but expected to be significant, projects beyond 10 years. By not saving now, the fund will be required to take on additional debt to complete those projects. The take-away remains that the age and condition of the electric system, especially the transmission and distribution grid, is aging and requires substantial ongoing capital investments to maintain it.

Looming in the mid-term future (5-10 years) is the first phase of a major overhaul of the Green Lake Hydroelectric Facility. The facility has not had a major overhaul since it was built in the 1980s. The ability to meet Sitka's electricity needs without diesel generation depends on the Green Lake facility, and, postponing a major overhaul puts the facility at increased risk of a serious breakdown which impacts electricity generation. The full cost of a Green Lake major overhaul is not currently fully factored into the long-range fiscal plan for the Electric Fund, further definition of the full cost is expected to be generating during the first phase.

The Electric Fund remains in a very weak financial condition due to a combination of an insufficient amount of working capital, and, a large backlog of deferred maintenance due to aging infrastructure. The financial condition may slowly improve over time, but the weak condition places the utility at heightened risk of not having enough working capital to respond to unplanned infrastructure failures. Active efforts to increase consumption along with managing rates can lead to further improvement. The sooner positive changes are realized, the better for the long-term health of the fund.

City and Borough of Sitka
Electric Fund
Financial Statements
For The Twelve-Month Period From July 1, 2017 to June 30, 2019
(Unaudited)

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 25.0%)	Variance To FY2019 Plan
Income Statement									
Revenue:									
Electricity Sales	4,469,040	-	-	-	4,469,040	4,229,537	239,503	4,304,889	164,151
Jobbing	169,150	-	-	-	169,150	56,779	112,371	42,288	126,863
Other Operating Revenue	42,006	-	-	-	42,006	46,010	(4,004)	106,700	(64,694)
Total Revenue:	4,680,196	-	-	-	4,680,196	4,332,326	347,870	4,453,876	226,320
Cost of Sales:									
Green Lake	158,298	-	-	-	158,298	154,887	(3,411)	258,967	100,669
Blue Lake	522,688	-	-	-	522,688	505,869	(16,819)	487,255	(35,434)
Diesels	125,367	-	-	-	125,367	102,223	(23,144)	246,688	121,321
Switchyard	1,764	-	-	-	1,764	147	(1,617)	5,000	3,236
Line Maintenance	2,217	-	-	-	2,217	9,248	7,031	58,284	56,067
Substation Maintenance	2,433	-	-	-	2,433	150	(2,283)	4,500	2,067
Distribution	544,547	-	-	-	544,547	535,045	(9,502)	540,595	(3,952)
Metering	104,042	-	-	-	104,042	101,478	(2,564)	119,273	15,231
Jobbing	28,955	-	-	-	28,955	25,086	(3,869)	25,000	(3,955)
Stores	47,260	-	-	-	47,260	41,114	(6,146)	49,478	2,218
Depreciation	1,952,782	-	-	-	1,952,782	1,918,706	(34,076)	1,952,782	-
Total Cost of Sales:	3,490,353	-	-	-	3,490,353	3,393,953	(96,400)	3,747,819	257,466
Gross Margin:	1,189,843	-	-	-	1,189,843	938,373	251,470	706,057	483,786
<i>Gross Margin: Operating Revenue</i>	<i>25.42%</i>				<i>25.42%</i>	<i>21.66%</i>	<i>3.76%</i>	<i>15.85%</i>	<i>9.57%</i>
Selling and Administrative Expenses	511,525	-	-	-	511,525	535,766	24,241	662,556	151,031
Earnings Before Interest (EBI):	678,318	-	-	-	678,318	402,607	275,711	43,501	634,817
<i>EBI: Operating Revenue</i>	<i>14.49%</i>				<i>14.49%</i>	<i>9.29%</i>	<i>5.20%</i>	<i>0.98%</i>	<i>13.52%</i>
Non-operating Revenue and Expense:									
Operating Subsidy	-	-	-	-	-	-	-	-	-
Bond Interest Subsidy	144,365	-	-	-	144,365	143,492	873	143,505	860
Misc./Non-Operating Revenue/(Expense)	62,500	-	-	-	62,500	-	62,500	-	62,500
Enterprise Fund Interest	108,049	-	-	-	108,049	65,361	42,688	62,500	45,549
Bond Fund Interest	15,165	-	-	-	15,165	-	15,165	27,500	(12,335)
Grant Revenue	5,007	-	-	-	5,007	-	5,007	5,007	-
Transfers in	-	-	-	-	-	-	-	-	-
Bonded Interest Expense:	(1,445,866)	-	-	-	(1,445,866)	(1,449,761)	3,895	(1,445,866)	0
Subordinated Interest expense	(62,679)	-	-	-	(62,679)	(70,476)	7,797	(62,679)	(0)
Total Non-operating Revenue & Expense:	(1,173,459)	-	-	-	(1,173,459)	(1,311,384)	137,925	(1,270,033)	96,574
Net Income:	(495,141)	-	-	-	(495,141)	(908,777)	413,636	(1,226,532)	731,391
<i>Net Income: Operating Revenue</i>	<i>-10.58%</i>				<i>-10.58%</i>	<i>-20.98%</i>	<i>10.40%</i>	<i>-27.54%</i>	
EBIDA (Earnings before interest, depreciation, amortization)	2,631,100				2,631,100	2,321,313	309,787	1,996,283	634,817
<i>EBIDA: Operating Revenue</i>	<i>56.22%</i>				<i>56.22%</i>	<i>53.58%</i>	<i>2.64%</i>	<i>44.82%</i>	<i>11.40%</i>

City and Borough of Sitka
Electric Fund
Financial Statements
For The Twelve-Month Period From July 1, 2017 to June 30, 2019
(Unaudited)

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 25.0%)	Variance To FY2019 Plan
Key Indicators									
<u>Bond Covenant Ratio (> 1.25 for fiscal year)</u>	1.49				1.49	1.30		1.13	
<u>Total kWh Sold</u>	23,848,800				23,848,800	25,257,650	(1,408,850)	24,457,788	(608,988)
<u>Revenue per Kwh Sold</u>	0.1874				0.1874	0.1675	0.0199	0.1760	0.0114
<u>Cost of Sales per Kwh Sold</u>	0.1464				0.1464	0.1344	(0.0120)	0.1532	0.0069
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	1,457,641	-	-	-	1,457,641	1,009,929	447,712	726,250	731,391
Bonded Debt Principal	543,750	-	-	-	543,750	528,750	(15,000)	543,750	-
Subordinated Debt Principal	117,002	-	-	-	117,002	83,091	(33,911)	117,002	(0)
Debt Principal Coverage Surplus/Deficit	<u>796,889</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>796,889</u>	<u>398,088</u>	<u>398,801</u>	<u>65,498</u>	<u>731,391</u>
Debt Principal Coverage Percentage	221%				221%	165%	56%	110%	111%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	796,889	-	-	-	796,889	398,088	398,801	65,498	731,391
Depreciation	1,952,782	-	-	-	1,952,782	1,918,706	(34,076)	1,952,782	-
Cash Accumulated For/(Taken From) Asset Replacement	<u>(1,155,893)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,155,893)</u>	<u>(1,520,618)</u>	<u>(364,725)</u>	<u>(1,887,284)</u>	<u>731,391</u>
Working Capital/Balance Sheet									
Cash Flow:									
Net Income + Depreciation Less Principal	796,889	-	-	-	796,889	398,088	398,801	65,498	731,391
CapEx, Accruals, and other Balance Sheet Changes	<u>(1,075,228)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,075,228)</u>	<u>(82,983)</u>	<u>(992,245)</u>	<u>(1,075,228)</u>	<u>-</u>
Increase in (Decrease in) Working Capital	(278,339)	-	-	-	(278,339)	315,105	(593,444)	(1,009,730)	731,391
Plus Beginning Total Working Capital	<u>10,801,103</u>				<u>10,801,103</u>	<u>11,095,857</u>	<u>(294,754)</u>	<u>10,801,103</u>	<u>-</u>
Ending Total Working Capital:	<u>10,522,764</u>				<u>10,522,764</u>	<u>11,410,962</u>	<u>(888,198)</u>	<u>9,791,373</u>	<u>731,391</u>
Working Capital Detail:									
Repair Reserve (0.1% of PPE):	<u>295,936</u>				<u>295,936</u>				
Working Capital Designated for CapEx									
Capital Projects Fund	10,118,463				10,118,463				
Unspent Bond Proceeds	<u>999,450</u>				<u>999,450</u>				
Total Working Capital Designated for CapEx	<u>11,117,913</u>				<u>11,117,913</u>				
Undesignated Working Capital	<u>(891,085)</u>				<u>(891,085)</u>				
Total Working Capital:	<u>10,522,764</u>				<u>10,522,764</u>				
Days on Hand Annual Cash Outlays:									
Total Working Capital (WC)	<u>227.62</u>				<u>227.62</u>				
Total WC Less Repair Reserve:	<u>221.22</u>				<u>221.22</u>				
Undesignated WC:	<u>(19.28)</u>				<u>(19.28)</u>				
Working Capital Calculation:									
Current Assets	14,892,905				14,892,905				
Current Liabilities	<u>(1,280,171)</u>	-	-	-	<u>(1,280,171)</u>				
Next Debt Principal Payment Accrual	(466,608)	-	-	-	(466,608)				
One Year's Debt Principal	<u>(2,623,362)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,623,362)</u>				
Total Working Capital	<u>10,522,764</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,522,764</u>				

Fund 710 Capital Projects					A								
Detail	2019	Investment In	A/R	A/R	Construction	FY2018	Repairs &	Contracted	Interdepartment		Tools & Small		
<u>By Project Number</u>	<u>Appropriations</u>	Central	Misc.	State	In Progress	Supplies	Maintenance	Services	Services	Postage	Equipment	Advertising	
		Treasury			7/1/2018	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses
63010 - Green Lake FERC Compliance	\$ -	\$ 62,711.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80003 - Feeder Improvements	\$ 200,000.00	\$ 185,072.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80831 - Island Transmission Line Route Study	\$ -	\$ (22,144.25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,144.25	\$ -	\$ -	\$ -	\$ -	\$ -
80040 - AMR Construction-Closed	\$ -	\$ 30,611.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80320 - OSHA Safety Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80321 - Jarvis Diesel Spill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90261 - Island Improvements	\$ 25,000.00	\$ 123,839.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90410 - SCADA	\$ -	\$ 265,324.36	\$ -	\$ -	\$ -	\$ 3,266.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90562 - Green Lake Powerplant	\$ 50,000.00	\$ 204,912.59	\$ -	\$ -	\$ 4,234.72	\$ -	\$ -	\$ -	\$ 7,781.30	\$ -	\$ -	\$ -	\$ -
90594 - Blue Lake Dam	\$ -	\$ 808,145.24	\$ -	\$ 5,007.32	\$ -	\$ 689.30	\$ -	\$ 16,175.51	\$ 293.91	\$ -	\$ -	\$ -	\$ -
90610 - Blue Lake FERC Compliance	\$ -	\$ 231,749.34	\$ -	\$ -	\$ 1,758.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90614 - Takatz	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90648 - Transmission & 1220 Upgrade-Closed	\$ -	\$ 7,464.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90672 - Medvejje Transformer	\$ -	\$ 94,519.05	\$ -	\$ -	\$ -	\$ 19,563.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90717 -Jarvis Street Improvements	\$ -	\$ 17,192.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90718 -Marine Street Substation	\$ 20,000.00	\$ 117,998.73	\$ -	\$ -	\$ 56.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90776 - Electric Storage & Shop Building	\$ -	\$ 815,486.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90777 - Meter Replacement	\$ 95,000.00	\$ 115,669.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90794 - Jarvis Bulk Tank Improvement - Closed	\$ -	\$ 10,686.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90804 - Old Powerhouse Conversion	\$ 150,000.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90821 - Capital For Fuel Conversions	\$ 600,000.00	\$ 856,135.69	\$ -	\$ -	\$ -	\$ 23,841.66	\$ -	\$ 57,337.50	\$ -	\$ -	\$ -	\$ -	\$ -
90823 - Marine Street N-1 Design	\$ -	\$ 3,616,728.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,120.83	\$ -	\$ -	\$ -	\$ -	\$ -
90824 - Safety Arc Flash Training-Closed	\$ 10,000.00	\$ 55,860.29	\$ -	\$ -	\$ 4,139.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90828 - Asset Management-Closed	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90829 - Harbor Meters	\$ 75,000.00	\$ 170,096.10	\$ -	\$ -	\$ -	\$ 1,419.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90839 - Green Lake PP 35-Year Overhaul	\$ -	\$ 152,417.40	\$ -	\$ -	\$ -	\$ -	\$ 47,582.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90840 - Green Lake PP 35-Year Overhaul Inspection	\$ -	\$ 288,762.82	\$ -	\$ -	\$ 84,316.18	\$ 440.00	\$ -	\$ 6,481.00	\$ -	\$ -	\$ -	\$ -	\$ -
90841 - Jarvis Fuel System Repairs	\$ 500,000.00	\$ 1,157,803.28	\$ -	\$ -	\$ 201,105.57	\$ 1,504.48	\$ -	\$ 57,852.46	\$ -	\$ -	\$ -	\$ -	\$ -
90857 - Raw Water Infrastructure Enhancement	\$ -	\$ 67,677.30	\$ -	\$ -	\$ 9,034.50	\$ -	\$ -	\$ 23,288.20	\$ -	\$ -	\$ -	\$ -	\$ -
90860 - Cellular Service Enhancement Project	\$ -	\$ 295,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
XXXXX - Blue Lake Autostart Backup Diesel	\$ 70,000.00	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
XXXXX - Green Lake PP Re-Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
XXXXX - Thimbleberry Bypass	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 1,815,000.00	\$ 10,131,721.83	\$ -	\$ 5,007.32	\$ 304,646.40	\$ 50,725.44	\$ 47,582.60	\$ 236,399.75	\$ 8,075.21	\$ -	\$ -	\$ -	\$ -

Fund 710 Capital Projects			B	F					
				(=A+D+E)					
Detail	Equipment	Other	FY2018	Construction	Total	Accounts	Retainage	Total	9/30/2018
<u>By Project Number</u>	<u>Rental</u>	<u>Expenses</u>	<u>Expenses</u>	<u>In Progress</u>	<u>Assets</u>	<u>Payable</u>	<u>Payable</u>	<u>Liabilities</u>	<u>Working</u>
				<u>9/30/2018</u>					<u>Capital</u>
63010 - Green Lake FERC Compliance	\$ -	\$ -	\$ -	\$ -	\$ 62,711.19	\$ -	\$ -	\$ -	\$ 62,711.19
80003 - Feeder Improvements	\$ -	\$ -	\$ -	\$ -	\$ 185,072.87	\$ -	\$ -	\$ -	\$ 185,072.87
80831 - Island Transmission Line Route Study	\$ -	\$ -	\$ 22,144.25	\$ -	\$ (22,144.25)	\$ -	\$ -	\$ -	\$ (22,144.25)
80040 - AMR Construction-Closed	\$ -	\$ -	\$ -	\$ -	\$ 30,611.60	\$ -	\$ -	\$ -	\$ 30,611.60
80320 - OSHA Safety Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80321 - Jarvis Diesel Spill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90261 - Island Improvements	\$ -	\$ -	\$ -	\$ -	\$ 123,839.55	\$ -	\$ -	\$ -	\$ 123,839.55
90410 - SCADA	\$ -	\$ -	\$ 3,266.54	\$ -	\$ 265,324.36	\$ -	\$ -	\$ -	\$ 265,324.36
90562 - Green Lake Powerplant	\$ -	\$ -	\$ 7,781.30	\$ 4,234.72	\$ 209,147.31	\$ -	\$ -	\$ -	\$ 204,912.59
90594 - Blue Lake Dam	\$ -	\$ -	\$ 17,158.72	\$ -	\$ 813,152.56	\$ -	\$ -	\$ -	\$ 813,152.56
90610 - Blue Lake FERC Compliance	\$ -	\$ -	\$ -	\$ 1,758.75	\$ 233,508.09	\$ -	\$ -	\$ -	\$ 231,749.34
90614 - Takatz	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90648 - Transmission & 1220 Upgrade-Closed	\$ -	\$ -	\$ -	\$ -	\$ 7,464.81	\$ -	\$ -	\$ -	\$ 7,464.81
90672 - Medveje Transformer	\$ -	\$ -	\$ 19,563.74	\$ -	\$ 94,519.05	\$ -	\$ -	\$ -	\$ 94,519.05
90717 - Jarvis Street Improvements	\$ -	\$ -	\$ -	\$ -	\$ 17,192.34	\$ -	\$ -	\$ -	\$ 17,192.34
90718 -Marine Street Substation	\$ -	\$ -	\$ -	\$ 56.97	\$ 118,055.70	\$ -	\$ -	\$ -	\$ 117,998.73
90776 - Electric Storage & Shop Building	\$ -	\$ -	\$ -	\$ -	\$ 815,486.60	\$ -	\$ -	\$ -	\$ 815,486.60
90777 - Meter Replacement	\$ -	\$ -	\$ -	\$ -	\$ 115,669.93	\$ -	\$ -	\$ -	\$ 115,669.93
90794 - Jarvis Bulk Tank Improvement - Closed	\$ -	\$ -	\$ -	\$ -	\$ 10,686.40	\$ -	\$ -	\$ -	\$ 10,686.40
90804 - Old Powerhouse Conversion	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -	\$ 300,000.00
90821 - Capital For Fuel Conversions	\$ -	\$ -	\$ 81,179.16	\$ -	\$ 856,135.69	\$ -	\$ -	\$ -	\$ 856,135.69
90823 - Marine Street N-1 Design	\$ -	\$ -	\$ 53,120.83	\$ -	\$ 3,616,728.60	\$ -	\$ -	\$ -	\$ 3,616,728.60
90824 - Safety Arc Flash Training-Closed	\$ -	\$ -	\$ -	\$ 4,139.71	\$ 60,000.00	\$ -	\$ -	\$ -	\$ 55,860.29
90828 - Asset Management-Closed	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ 12,000.00
90829 - Harbor Meters	\$ -	\$ -	\$ 1,419.72	\$ -	\$ 170,096.10	\$ -	\$ -	\$ -	\$ 170,096.10
90839 - Green Lake PP 35-Year Overhaul	\$ -	\$ -	\$ 47,582.60	\$ -	\$ 152,417.40	\$ -	\$ -	\$ -	\$ 152,417.40
90840 - Green Lake PP 35-Year Overhaul Inspection	\$ -	\$ -	\$ 6,921.00	\$ 84,316.18	\$ 373,079.00	\$ -	\$ -	\$ -	\$ 288,762.82
90841 - Jarvis Fuel System Repairs	\$ -	\$ -	\$ 59,356.94	\$ 201,105.57	\$ 1,358,908.85	\$ -	\$ 18,265.79	\$ 18,265.79	\$ 1,139,537.49
90857 - Raw Water Infrastructure Enhancement	\$ -	\$ -	\$ 23,288.20	\$ 9,034.50	\$ 76,711.80	\$ -	\$ -	\$ -	\$ 67,677.30
90860 - Cellular Service Enhancement Project	\$ -	\$ -	\$ -	\$ -	\$ 295,000.00	\$ -	\$ -	\$ -	\$ 295,000.00
XXXXX - Blue Lake Autostart Backup Diesel	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ 70,000.00
XXXXX - Green Lake PP Re-Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
XXXXX - Thimbleberry Bypass	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ -	\$ 342,783.00	\$ 304,646.40	\$ 10,441,375.55	\$ -	\$ 18,265.79	\$ 18,265.79	\$ 10,118,463.36



Income Statement

Through 09/30/18

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 710 - Capital Projects-Electric							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	.00	5,007.32	5,007.32	(5,007.32)	+++	770.34
3101 - Totals		\$0.00	\$5,007.32	\$5,007.32	(\$5,007.32)	+++	\$770.34
Department 310 - State Revenue Totals		\$0.00	\$5,007.32	\$5,007.32	(\$5,007.32)	+++	\$770.34
Department 390 - Cash Basis Receipts							
3950							
3950.200	Transfer In Electric	1,815,000.00	.00	.00	1,815,000.00	0	.00
3950.714	Transfer In Revenue Bond	.00	1,815,000.00	1,815,000.00	(1,815,000.00)	+++	.00
3950 - Totals		\$1,815,000.00	\$1,815,000.00	\$1,815,000.00	\$0.00	100%	\$0.00
Department 390 - Cash Basis Receipts Totals		\$1,815,000.00	\$1,815,000.00	\$1,815,000.00	\$0.00	100%	\$0.00
Division 300 - Revenue Totals		\$1,815,000.00	\$1,820,007.32	\$1,820,007.32	(\$5,007.32)	100%	\$770.34
REVENUE TOTALS		\$1,815,000.00	\$1,820,007.32	\$1,820,007.32	(\$5,007.32)	100%	\$770.34
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	27,928.24	23,643.53	50,725.44	(22,797.20)	182	551.74
5206 - Totals		\$27,928.24	\$23,643.53	\$50,725.44	(\$22,797.20)	182%	\$551.74
5207							
5207.000	Repairs & Maintenance	47,582.60	.00	47,582.60	.00	100	.00
5207 - Totals		\$47,582.60	\$0.00	\$47,582.60	\$0.00	100%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	2,373,880.66	80,023.46	236,399.75	2,137,480.91	10	78,352.37
5212 - Totals		\$2,373,880.66	\$80,023.46	\$236,399.75	\$2,137,480.91	10%	\$78,352.37
5214							
5214.000	Interdepartment Services	.00	8,075.21	8,075.21	(8,075.21)	+++	6,576.00
5214 - Totals		\$0.00	\$8,075.21	\$8,075.21	(\$8,075.21)	+++	\$6,576.00
5223							
5223.000	Tools & Small Equipment	.00	.00	.00	.00	+++	.00
5223 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00



Income Statement

Through 09/30/18

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	710 - Capital Projects-Electric						
	EXPENSE						
Division	600 - Operations						
Department	630 - Operations						
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	520.00
	5227 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$520.00
	Department 630 - Operations Totals	\$2,449,391.50	\$111,742.20	\$342,783.00	\$2,106,608.50	14%	\$86,000.11
	Department 680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	156,098,188.69
	7200 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$156,098,188.69
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$156,098,188.69
	Division 600 - Operations Totals	\$2,449,391.50	\$111,742.20	\$342,783.00	\$2,106,608.50	14%	\$156,184,188.80
	EXPENSE TOTALS	\$2,449,391.50	\$111,742.20	\$342,783.00	\$2,106,608.50	14%	\$156,184,188.80
	Fund 710 - Capital Projects-Electric Totals						
	REVENUE TOTALS	1,815,000.00	1,820,007.32	1,820,007.32	(5,007.32)	100%	770.34
	EXPENSE TOTALS	2,449,391.50	111,742.20	342,783.00	2,106,608.50	14%	156,184,188.80
	Fund 710 - Capital Projects-Electric Net Gain (Loss)	(\$634,391.50)	\$1,708,265.12	\$1,477,224.32	\$2,111,615.82	(233%)	(\$156,183,418.46)
	Fund Type Capital Projects Funds Totals						
	REVENUE TOTALS	1,815,000.00	1,820,007.32	1,820,007.32	(5,007.32)	100%	770.34
	EXPENSE TOTALS	2,449,391.50	111,742.20	342,783.00	2,106,608.50	14%	156,184,188.80
	Fund Type Capital Projects Funds Net Gain (Loss)	(\$634,391.50)	\$1,708,265.12	\$1,477,224.32	\$2,111,615.82	(233%)	(\$156,183,418.46)



Income Statement

Through 09/30/18

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 200 - Electric Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	250,000.00	62,500.00	62,500.00	187,500.00	25	.00
	3101 - Totals	\$250,000.00	\$62,500.00	\$62,500.00	\$187,500.00	25%	\$0.00
	Department 310 - State Revenue Totals	\$250,000.00	\$62,500.00	\$62,500.00	\$187,500.00	25%	\$0.00
Department 315 - Federal Revenue							
3151							
3151.005	Federal Interest Subsidy	574,020.00	48,190.31	144,365.42	429,654.58	25	143,492.04
	3151 - Totals	\$574,020.00	\$48,190.31	\$144,365.42	\$429,654.58	25%	\$143,492.04
	Department 315 - Federal Revenue Totals	\$574,020.00	\$48,190.31	\$144,365.42	\$429,654.58	25%	\$143,492.04
Department 340 - Operating Revenue							
3401							
3401.000	Electricity-Residential	7,480,000.00	528,929.01	1,579,539.32	5,900,460.68	21	1,394,946.97
	3401 - Totals	\$7,480,000.00	\$528,929.01	\$1,579,539.32	\$5,900,460.68	21%	\$1,394,946.97
3402							
3402.000	Electricity-Commercial	6,297,057.00	738,376.96	1,943,553.53	4,353,503.47	31	1,918,855.05
	3402 - Totals	\$6,297,057.00	\$738,376.96	\$1,943,553.53	\$4,353,503.47	31%	\$1,918,855.05
3403							
3403.000	Electricity-Harbor	649,321.00	35,109.51	110,529.53	538,791.47	17	103,951.73
	3403 - Totals	\$649,321.00	\$35,109.51	\$110,529.53	\$538,791.47	17%	\$103,951.73
3404							
3404.000	Electricity-Public Auth	3,648,105.00	274,059.96	752,141.79	2,895,963.21	21	729,484.26
	3404 - Totals	\$3,648,105.00	\$274,059.96	\$752,141.79	\$2,895,963.21	21%	\$729,484.26
3406							
3406.000	Interruptable Demand	214,674.00	18,251.58	41,942.06	172,731.94	20	34,219.98
	3406 - Totals	\$214,674.00	\$18,251.58	\$41,942.06	\$172,731.94	20%	\$34,219.98
3407							
3407.000	Yard/Street Lights	157,950.00	11,527.37	34,582.11	123,367.89	22	34,788.89
	3407 - Totals	\$157,950.00	\$11,527.37	\$34,582.11	\$123,367.89	22%	\$34,788.89
3408							
3408.000	Electric-Other	108,448.00	1,669.68	6,751.28	101,696.72	6	13,289.46
	3408 - Totals	\$108,448.00	\$1,669.68	\$6,751.28	\$101,696.72	6%	\$13,289.46



Income Statement

Through 09/30/18

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 200 - Electric Fund							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3491							
3491.000	Jobbing-Labor	103,000.00	14,272.41	19,898.37	83,101.63	19	21,101.07
	3491 - Totals	\$103,000.00	\$14,272.41	\$19,898.37	\$83,101.63	19%	\$21,101.07
3492							
3492.000	Jobbing-Materials/Parts	58,150.00	1,613.34	34,400.93	23,749.07	59	32,788.09
	3492 - Totals	\$58,150.00	\$1,613.34	\$34,400.93	\$23,749.07	59%	\$32,788.09
3493							
3493.000	Jobbing-Equipment	8,000.00	686.00	1,294.00	6,706.00	16	2,890.00
	3493 - Totals	\$8,000.00	\$686.00	\$1,294.00	\$6,706.00	16%	\$2,890.00
	Department 340 - Operating Revenue Totals	\$18,724,705.00	\$1,624,495.82	\$4,524,632.92	\$14,200,072.08	24%	\$4,286,315.50
Department 350 - Non-Operating Revenue							
3501							
3501.001	Connection Fees	67,000.00	.00	.00	67,000.00	0	.00
3501.002	Pole Contacts	64,000.00	.00	27,247.87	36,752.13	43	27,138.72
3501.003	Other Revenue	.00	5,003.00	13,283.50	(13,283.50)	+++	17,830.28
	3501 - Totals	\$131,000.00	\$5,003.00	\$40,531.37	\$90,468.63	31%	\$44,969.00
	Department 350 - Non-Operating Revenue Totals	\$131,000.00	\$5,003.00	\$40,531.37	\$90,468.63	31%	\$44,969.00
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	250,000.00	27,893.64	108,049.08	141,950.92	43	65,360.91
	3610 - Totals	\$250,000.00	\$27,893.64	\$108,049.08	\$141,950.92	43%	\$65,360.91
	Department 360 - Uses of Prop & Investment Totals	\$250,000.00	\$27,893.64	\$108,049.08	\$141,950.92	43%	\$65,360.91
Department 380 - Miscellaneous							
3820							
3820.000	Bad Debt Collected	2,000.00	134.43	1,609.40	390.60	80	1,041.24
	3820 - Totals	\$2,000.00	\$134.43	\$1,609.40	\$390.60	80%	\$1,041.24
	Department 380 - Miscellaneous Totals	\$2,000.00	\$134.43	\$1,609.40	\$390.60	80%	\$1,041.24
Department 390 - Cash Basis Receipts							
3950							
3950.000	Interfund Transfers In	.00	.00	.00	.00	+++	156,098,188.69



Income Statement

Through 09/30/18

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 200 - Electric Fund							
REVENUE							
Division 300 - Revenue							
Department 390 - Cash Basis Receipts							
3950.193	Transfer In Utility Subsidization	43,800.00	.00	.00	43,800.00	0	.00
3950 - Totals		\$43,800.00	\$0.00	\$0.00	\$43,800.00	0%	\$156,098,188.69
Department 390 - Cash Basis Receipts Totals		\$43,800.00	\$0.00	\$0.00	\$43,800.00	0%	\$156,098,188.69
Division 300 - Revenue Totals		\$19,975,525.00	\$1,768,217.20	\$4,881,688.19	\$15,093,836.81	24%	\$160,639,367.38
REVENUE TOTALS		\$19,975,525.00	\$1,768,217.20	\$4,881,688.19	\$15,093,836.81	24%	\$160,639,367.38
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	203,763.20	13,102.38	40,144.82	163,618.38	20	41,416.32
5110.002	Holidays	.00	785.04	3,231.52	(3,231.52)	+++	1,520.48
5110.003	Sick Leave	.00	229.22	845.90	(845.90)	+++	323.18
5110.004	Overtime	199,999.95	.00	.00	199,999.95	0	.00
5110.010	Temp Wages	117,816.00	182.00	182.00	117,634.00	0	12,999.90
5110 - Totals		\$521,579.15	\$14,298.64	\$44,404.24	\$477,174.91	9%	\$56,259.88
5120							
5120.001	Annual Leave	7,661.00	2,561.63	3,857.63	3,803.37	50	2,354.48
5120.002	SBS	26,177.00	1,039.66	2,976.84	23,200.16	11	3,597.67
5120.003	Medicare	7,673.90	245.93	704.14	6,969.76	9	850.97
5120.004	PERS	111,069.79	7,940.08	14,848.40	96,221.39	13	10,035.18
5120.005	Health Insurance	80,273.28	1,043.87	8,732.59	71,540.69	11	10,882.38
5120.006	Life Insurance	22.20	1.85	5.55	16.65	25	5.55
5120.007	Workmen's Compensation	21,220.57	77.84	239.02	20,981.55	1	846.26
5120 - Totals		\$254,097.74	\$12,910.86	\$31,364.17	\$222,733.57	12%	\$28,572.49
5201							
5201.000	Training and Travel	31,500.00	.00	.00	31,500.00	0	2,893.84
5201 - Totals		\$31,500.00	\$0.00	\$0.00	\$31,500.00	0%	\$2,893.84
5202							
5202.000	Uniforms	2,200.00	.00	.00	2,200.00	0	314.90
5202 - Totals		\$2,200.00	\$0.00	\$0.00	\$2,200.00	0%	\$314.90



Income Statement

Through 09/30/18

Detail Listing

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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5203							
5203.001	Electric	16,000.00	.00	2,746.95	13,253.05	17	2,792.53
5203.005	Heating Fuel	12,000.00	654.64	1,339.39	10,660.61	11	663.49
5203 - Totals		\$28,000.00	\$654.64	\$4,086.34	\$23,913.66	15%	\$3,456.02
5204							
5204.000	Telephone	18,000.00	53.52	3,376.96	14,623.04	19	2,991.61
5204.001	Cell Phone Stipend	300.00	25.00	75.00	225.00	25	75.00
5204 - Totals		\$18,300.00	\$78.52	\$3,451.96	\$14,848.04	19%	\$3,066.61
5205							
5205.000	Insurance	121,687.00	12,178.29	36,534.87	85,152.13	30	30,421.65
5205 - Totals		\$121,687.00	\$12,178.29	\$36,534.87	\$85,152.13	30%	\$30,421.65
5206							
5206.000	Supplies	8,000.00	177.23	1,391.00	6,609.00	17	2,292.15
5206 - Totals		\$8,000.00	\$177.23	\$1,391.00	\$6,609.00	17%	\$2,292.15
5207							
5207.000	Repairs & Maintenance	2,000.00	375.00	150.00	1,850.00	8	325.13
5207 - Totals		\$2,000.00	\$375.00	\$150.00	\$1,850.00	8%	\$325.13
5208							
5208.000	Bldg Repair & Maint	20,000.00	4,656.81	4,656.81	15,343.19	23	5,610.08
5208 - Totals		\$20,000.00	\$4,656.81	\$4,656.81	\$15,343.19	23%	\$5,610.08
5211							
5211.000	Data Processing Fees	143,977.00	11,998.08	35,994.24	107,982.76	25	34,059.51
5211.001	Information Technology Special Projects	26,664.00	.00	.00	26,664.00	0	.00
5211 - Totals		\$170,641.00	\$11,998.08	\$35,994.24	\$134,646.76	21%	\$34,059.51
5212							
5212.000	Contracted/Purchased Serv	174,771.66	764.71	30,759.87	144,011.79	18	47,164.21
5212 - Totals		\$174,771.66	\$764.71	\$30,759.87	\$144,011.79	18%	\$47,164.21
5214							
5214.000	Interdepartment Services	979,647.00	84,643.04	247,917.54	731,729.46	25	244,261.14
5214 - Totals		\$979,647.00	\$84,643.04	\$247,917.54	\$731,729.46	25%	\$244,261.14
5221							
5221.000	Transportation/Vehicles	.00	75.00	331.63	(331.63)	+++	28.15
5221 - Totals		\$0.00	\$75.00	\$331.63	(\$331.63)	+++	\$28.15



Income Statement

Through 09/30/18

Detail Listing

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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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5222							
5222.000	Postage	3,000.00	624.90	1,781.30	1,218.70	59	1,031.74
	5222 - Totals	\$3,000.00	\$624.90	\$1,781.30	\$1,218.70	59%	\$1,031.74
5223							
5223.000	Tools & Small Equipment	5,000.00	.00	(2,512.18)	7,512.18	(50)	686.29
	5223 - Totals	\$5,000.00	\$0.00	(\$2,512.18)	\$7,512.18	(50%)	\$686.29
5224							
5224.000	Dues & Publications	21,000.00	.00	8,029.30	12,970.70	38	7,617.36
	5224 - Totals	\$21,000.00	\$0.00	\$8,029.30	\$12,970.70	38%	\$7,617.36
5226							
5226.000	Advertising	3,000.00	92.30	511.95	2,488.05	17	91.80
	5226 - Totals	\$3,000.00	\$92.30	\$511.95	\$2,488.05	17%	\$91.80
5230							
5230.000	Bad Debts	40,000.00	.00	.00	40,000.00	0	.00
	5230 - Totals	\$40,000.00	\$0.00	\$0.00	\$40,000.00	0%	\$0.00
5231							
5231.000	Credit Card Expense	200,000.00	13,976.10	45,031.41	154,968.59	23	57,694.92
	5231 - Totals	\$200,000.00	\$13,976.10	\$45,031.41	\$154,968.59	23%	\$57,694.92
5290							
5290.000	Other Expenses	2,000.00	3,936.02	17,640.47	(15,640.47)	882	9,918.18
	5290 - Totals	\$2,000.00	\$3,936.02	\$17,640.47	(\$15,640.47)	882%	\$9,918.18
5291							
5291.000	Utility Subsidization	43,800.00	.00	.00	43,800.00	0	.00
	5291 - Totals	\$43,800.00	\$0.00	\$0.00	\$43,800.00	0%	\$0.00
	Department 601 - Administration Totals	\$2,650,223.55	\$161,440.14	\$511,524.92	\$2,138,698.63	19%	\$535,766.05
Department 602 - Stores							
5110							
5110.001	Regular Salaries/Wages	91,676.24	6,367.50	19,611.90	72,064.34	21	16,786.20
5110.002	Holidays	.00	339.60	679.20	(679.20)	+++	1,495.80
5110.003	Sick Leave	.00	84.90	84.90	(84.90)	+++	.00
5110.004	Overtime	.00	509.44	1,507.08	(1,507.08)	+++	1,682.86
	5110 - Totals	\$91,676.24	\$7,301.44	\$21,883.08	\$69,793.16	24%	\$19,964.86



Income Statement

Through 09/30/18

Detail Listing

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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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 602 - Stores							
5120							
5120.001	Annual Leave	3,413.00	.00	.00	3,413.00	0	1,662.00
5120.002	SBS	5,828.98	447.58	1,341.44	4,487.54	23	1,325.71
5120.003	Medicare	1,378.77	105.88	317.31	1,061.46	23	313.60
5120.004	PERS	25,218.61	3,836.32	7,044.28	18,174.33	28	4,757.92
5120.005	Health Insurance	31,709.52	2,800.49	8,401.47	23,308.05	26	7,927.41
5120.006	Life Insurance	14.16	1.18	3.54	10.62	25	3.54
5120.007	Workmen's Compensation	5,821.32	463.64	1,389.58	4,431.74	24	1,417.73
5120 - Totals		\$73,384.36	\$7,655.09	\$18,497.62	\$54,886.74	25%	\$17,407.91
5201							
5201.000	Training and Travel	2,000.00	.00	.00	2,000.00	0	.00
5201 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00
5202							
5202.000	Uniforms	350.00	.00	.00	350.00	0	.00
5202 - Totals		\$350.00	\$0.00	\$0.00	\$350.00	0%	\$0.00
5206							
5206.000	Supplies	20,000.00	730.41	4,455.06	15,544.94	22	3,062.68
5206 - Totals		\$20,000.00	\$730.41	\$4,455.06	\$15,544.94	22%	\$3,062.68
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	.00
5207 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	56.54
5221 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$56.54
5223							
5223.000	Tools & Small Equipment	9,000.00	.00	1,970.57	7,029.43	22	621.82
5223 - Totals		\$9,000.00	\$0.00	\$1,970.57	\$7,029.43	22%	\$621.82
5224							
5224.000	Dues & Publications	500.00	.00	453.99	46.01	91	.00
5224 - Totals		\$500.00	\$0.00	\$453.99	\$46.01	91%	\$0.00
Department 602 - Stores Totals		\$197,910.60	\$15,686.94	\$47,260.32	\$150,650.28	24%	\$41,113.81



Income Statement

Through 09/30/18

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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 850 - Green Lake							
5110							
5110.001	Regular Salaries/Wages	201,554.56	5,810.07	21,482.84	180,071.72	11	20,683.20
5110.002	Holidays	.00	754.72	1,509.44	(1,509.44)	+++	1,824.24
5110.003	Sick Leave	.00	660.38	2,641.52	(2,641.52)	+++	1,892.97
5110.004	Overtime	.00	602.45	3,430.27	(3,430.27)	+++	173.40
5110 - Totals		\$201,554.56	\$7,827.62	\$29,064.07	\$172,490.49	14%	\$24,573.81
5120							
5120.001	Annual Leave	7,566.00	.00	3,773.60	3,792.40	50	4,432.32
5120.002	SBS	12,818.54	479.83	2,014.91	10,803.63	16	1,781.22
5120.003	Medicare	3,032.15	113.50	476.60	2,555.55	16	421.35
5120.004	PERS	55,443.75	4,351.05	9,860.28	45,583.47	18	6,392.62
5120.005	Health Insurance	33,215.16	2,263.09	9,710.10	23,505.06	29	5,736.91
5120.006	Life Insurance	22.20	1.15	4.27	17.93	19	2.87
5120.007	Workmen's Compensation	12,798.38	497.05	2,087.27	10,711.11	16	1,905.75
5120 - Totals		\$124,896.18	\$7,705.67	\$27,927.03	\$96,969.15	22%	\$20,673.04
5201							
5201.000	Training and Travel	3,000.00	.00	.00	3,000.00	0	.00
5201 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$0.00
5203							
5203.005	Heating Fuel	500.00	.00	.00	500.00	0	.00
5203 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5205							
5205.000	Insurance	266,806.00	22,797.96	68,393.88	198,412.12	26	66,701.49
5205 - Totals		\$266,806.00	\$22,797.96	\$68,393.88	\$198,412.12	26%	\$66,701.49
5206							
5206.000	Supplies	8,000.00	.00	219.03	7,780.97	3	913.28
5206 - Totals		\$8,000.00	\$0.00	\$219.03	\$7,780.97	3%	\$913.28
5207							
5207.000	Repairs & Maintenance	45,000.00	746.90	2,992.88	42,007.12	7	2,322.71
5207 - Totals		\$45,000.00	\$746.90	\$2,992.88	\$42,007.12	7%	\$2,322.71
5212							
5212.000	Contracted/Purchased Serv	243,202.86	.00	.00	243,202.86	0	22,857.17
5212 - Totals		\$243,202.86	\$0.00	\$0.00	\$243,202.86	0%	\$22,857.17



Income Statement

Through 09/30/18

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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 850 - Green Lake							
5223							
5223.000	Tools & Small Equipment	13,500.00	.00	.00	13,500.00	0	.00
5223 - Totals		\$13,500.00	\$0.00	\$0.00	\$13,500.00	0%	\$0.00
5226							
5226.000	Advertising	.00	388.35	388.35	(388.35)	+++	.00
5226 - Totals		\$0.00	\$388.35	\$388.35	(\$388.35)	+++	\$0.00
5227							
5227.002	Rent-Equipment	7,000.00	.00	.00	7,000.00	0	16,845.91
5227 - Totals		\$7,000.00	\$0.00	\$0.00	\$7,000.00	0%	\$16,845.91
5290							
5290.000	Other Expenses	122,406.02	.00	29,313.23	93,092.79	24	.00
5290 - Totals		\$122,406.02	\$0.00	\$29,313.23	\$93,092.79	24%	\$0.00
Sub-Department 850 - Green Lake Totals		\$1,035,865.62	\$39,466.50	\$158,298.47	\$877,567.15	15%	\$154,887.41
Sub-Department 851 - Blue Lake							
5110							
5110.001	Regular Salaries/Wages	712,641.16	47,524.47	145,508.62	567,132.54	20	162,698.70
5110.002	Holidays	.00	3,540.44	5,130.20	(5,130.20)	+++	5,141.92
5110.003	Sick Leave	.00	727.11	3,165.49	(3,165.49)	+++	3,338.34
5110.004	Overtime	.00	8,696.12	14,567.55	(14,567.55)	+++	8,879.75
5110.010	Temp Wages	.00	19,216.34	61,672.21	(61,672.21)	+++	33,198.37
5110 - Totals		\$712,641.16	\$79,704.48	\$230,044.07	\$482,597.09	32%	\$213,257.08
5120							
5120.001	Annual Leave	26,177.00	6,213.12	17,587.72	8,589.28	67	14,754.75
5120.002	SBS	45,220.71	5,269.48	15,184.57	30,036.14	34	13,981.42
5120.003	Medicare	10,720.65	1,246.46	3,591.80	7,128.85	34	3,307.18
5120.004	PERS	196,038.00	32,679.96	58,339.45	137,698.55	30	42,730.14
5120.005	Health Insurance	163,038.00	13,604.65	41,461.36	121,576.64	25	42,957.48
5120.006	Life Insurance	93.00	7.48	22.64	70.36	24	25.85
5120.007	Workmen's Compensation	37,761.72	4,879.75	13,996.15	23,765.57	37	13,198.74
5120 - Totals		\$479,049.08	\$63,900.90	\$150,183.69	\$328,865.39	31%	\$130,955.56



Income Statement

Through 09/30/18

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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 851 - Blue Lake							
5201							
5201.000	Training and Travel	4,000.00	488.00	488.00	3,512.00	12	.00
5201 - Totals		\$4,000.00	\$488.00	\$488.00	\$3,512.00	12%	\$0.00
5202							
5202.000	Uniforms	5,000.00	.00	.00	5,000.00	0	.00
5202 - Totals		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$0.00
5203							
5203.001	Electric	3,800.00	.00	654.48	3,145.52	17	634.61
5203.005	Heating Fuel	500.00	.00	.00	500.00	0	.00
5203 - Totals		\$4,300.00	\$0.00	\$654.48	\$3,645.52	15%	\$634.61
5204							
5204.000	Telephone	9,360.00	.00	1,549.31	7,810.69	17	1,557.02
5204 - Totals		\$9,360.00	\$0.00	\$1,549.31	\$7,810.69	17%	\$1,557.02
5205							
5205.000	Insurance	254,917.00	21,781.21	65,343.63	189,573.37	26	63,729.24
5205 - Totals		\$254,917.00	\$21,781.21	\$65,343.63	\$189,573.37	26%	\$63,729.24
5206							
5206.000	Supplies	14,000.00	798.33	3,293.87	10,706.13	24	5,395.71
5206 - Totals		\$14,000.00	\$798.33	\$3,293.87	\$10,706.13	24%	\$5,395.71
5207							
5207.000	Repairs & Maintenance	51,882.00	2,949.82	5,929.15	45,952.85	11	5,954.22
5207 - Totals		\$51,882.00	\$2,949.82	\$5,929.15	\$45,952.85	11%	\$5,954.22
5212							
5212.000	Contracted/Purchased Serv	248,342.60	700.00	23,244.29	225,098.31	9	24,714.10
5212 - Totals		\$248,342.60	\$700.00	\$23,244.29	\$225,098.31	9%	\$24,714.10
5221							
5221.000	Transportation/Vehicles	.00	45.00	135.00	(135.00)	+++	135.00
5221 - Totals		\$0.00	\$45.00	\$135.00	(\$135.00)	+++	\$135.00
5223							
5223.000	Tools & Small Equipment	14,000.00	.00	.00	14,000.00	0	750.47
5223 - Totals		\$14,000.00	\$0.00	\$0.00	\$14,000.00	0%	\$750.47



Income Statement

Through 09/30/18

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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 851 - Blue Lake							
5224							
5224.000	Dues & Publications	500.00	.00	.00	500.00	0	.00
	5224 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	35,726.49
	5227 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$35,726.49
5290							
5290.000	Other Expenses	151,026.00	12,250.00	41,822.40	109,203.60	28	23,059.92
	5290 - Totals	\$151,026.00	\$12,250.00	\$41,822.40	\$109,203.60	28%	\$23,059.92
	Sub-Department 851 - Blue Lake Totals	\$1,949,017.84	\$182,617.74	\$522,687.89	\$1,426,329.95	27%	\$505,869.42
	Sub-Department 852 - Diesel Plant						
5110							
5110.001	Regular Salaries/Wages	202,976.76	18,292.27	50,976.75	152,000.01	25	33,342.84
5110.002	Holidays	.00	975.70	2,350.55	(2,350.55)	+++	1,994.11
5110.003	Sick Leave	.00	.00	.00	.00	+++	346.80
5110.004	Overtime	.00	2,150.98	3,311.37	(3,311.37)	+++	1,479.11
	5110 - Totals	\$202,976.76	\$21,418.95	\$56,638.67	\$146,338.09	28%	\$37,162.86
5120							
5120.001	Annual Leave	6,680.00	177.40	2,217.50	4,462.50	33	3,468.00
5120.002	SBS	12,851.62	1,323.86	3,609.42	9,242.20	28	2,491.55
5120.003	Medicare	3,039.98	313.14	853.76	2,186.22	28	589.33
5120.004	PERS	55,835.60	10,370.21	18,572.87	37,262.73	33	8,941.90
5120.005	Health Insurance	43,529.28	4,895.39	11,582.39	31,946.89	27	9,630.93
5120.006	Life Insurance	16.08	2.06	5.42	10.66	34	5.10
5120.007	Workmen's Compensation	12,888.99	1,371.37	3,738.97	9,150.02	29	2,665.07
	5120 - Totals	\$134,841.55	\$18,453.43	\$40,580.33	\$94,261.22	30%	\$27,791.88
5201							
5201.000	Training and Travel	2,000.00	61.00	697.70	1,302.30	35	.00
	5201 - Totals	\$2,000.00	\$61.00	\$697.70	\$1,302.30	35%	\$0.00
5203							
5203.001	Electric	800.00	.00	1,050.26	(250.26)	131	883.03



Income Statement

Through 09/30/18

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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 852 - Diesel Plant							
5203.005	Heating Fuel	300,000.00	.00	.00	300,000.00	0	.00
5203	- Totals	\$300,800.00	\$0.00	\$1,050.26	\$299,749.74	0%	\$883.03
5206							
5206.000	Supplies	28,400.00	1,351.69	2,766.41	25,633.59	10	2,725.47
5206	- Totals	\$28,400.00	\$1,351.69	\$2,766.41	\$25,633.59	10%	\$2,725.47
5207							
5207.000	Repairs & Maintenance	134,531.28	1,301.26	17,584.98	116,946.30	13	22,659.96
5207	- Totals	\$134,531.28	\$1,301.26	\$17,584.98	\$116,946.30	13%	\$22,659.96
5212							
5212.000	Contracted/Purchased Serv	155,000.00	.00	.00	155,000.00	0	5,936.99
5212	- Totals	\$155,000.00	\$0.00	\$0.00	\$155,000.00	0%	\$5,936.99
5223							
5223.000	Tools & Small Equipment	15,000.00	759.98	759.98	14,240.02	5	1,059.52
5223	- Totals	\$15,000.00	\$759.98	\$759.98	\$14,240.02	5%	\$1,059.52
5290							
5290.000	Other Expenses	13,200.00	.00	5,288.46	7,911.54	40	4,003.00
5290	- Totals	\$13,200.00	\$0.00	\$5,288.46	\$7,911.54	40%	\$4,003.00
Sub-Department 852 - Diesel Plant Totals		\$986,749.59	\$43,346.31	\$125,366.79	\$861,382.80	13%	\$102,222.71
Sub-Department 853 - Switchyard							
5110							
5110.001	Regular Salaries/Wages	.00	47.17	377.36	(377.36)	+++	.00
5110.004	Overtime	.00	235.85	235.85	(235.85)	+++	.00
5110	- Totals	\$0.00	\$283.02	\$613.21	(\$613.21)	+++	\$0.00
5120							
5120.002	SBS	.00	17.35	37.58	(37.58)	+++	.00
5120.003	Medicare	.00	4.11	8.90	(8.90)	+++	.00
5120.004	PERS	.00	153.27	225.91	(225.91)	+++	.00
5120.005	Health Insurance	.00	106.45	158.64	(158.64)	+++	.00
5120.006	Life Insurance	.00	.06	.09	(.09)	+++	.00



Income Statement

Through 09/30/18

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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 853 - Switchyard							
5120.007	Workmen's Compensation	.00	17.98	38.96	(38.96)	+++	.00
5120 - Totals		\$0.00	\$299.22	\$470.08	(\$470.08)	+++	\$0.00
5206							
5206.000	Supplies	6,500.00	.00	.00	6,500.00	0	59.71
5206 - Totals		\$6,500.00	\$0.00	\$0.00	\$6,500.00	0%	\$59.71
5207							
5207.000	Repairs & Maintenance	8,000.00	212.44	680.75	7,319.25	9	58.72
5207 - Totals		\$8,000.00	\$212.44	\$680.75	\$7,319.25	9%	\$58.72
5212							
5212.000	Contracted/Purchased Serv	5,000.00	.00	.00	5,000.00	0	28.60
5212 - Totals		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$28.60
5223							
5223.000	Tools & Small Equipment	500.00	.00	.00	500.00	0	.00
5223 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
Sub-Department 853 - Switchyard Totals		\$20,000.00	\$794.68	\$1,764.04	\$18,235.96	9%	\$147.03
Department 603 - Operations & Maintenance Totals		\$3,991,633.05	\$266,225.23	\$808,117.19	\$3,183,515.86	20%	\$763,126.57
Department 604 - Transmission							
Sub-Department 860 - Line Maintenance							
5206							
5206.000	Supplies	9,000.00	.00	.00	9,000.00	0	.00
5206 - Totals		\$9,000.00	\$0.00	\$0.00	\$9,000.00	0%	\$0.00
5207							
5207.000	Repairs & Maintenance	21,000.00	.00	.00	21,000.00	0	.00
5207 - Totals		\$21,000.00	\$0.00	\$0.00	\$21,000.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	198,633.75	122.25	2,200.50	196,433.25	1	9,247.50
5212 - Totals		\$198,633.75	\$122.25	\$2,200.50	\$196,433.25	1%	\$9,247.50



Income Statement

Through 09/30/18

Detail Listing

Include Rollup Account/Rollup to Account

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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 604 - Transmission							
Sub-Department 860 - Line Maintenance							
5223							
5223.000	Tools & Small Equipment	4,500.00	.00	.00	4,500.00	0	.00
	5223 - Totals	\$4,500.00	\$0.00	\$0.00	\$4,500.00	0%	\$0.00
	Sub-Department 860 - Line Maintenance Totals	\$233,133.75	\$122.25	\$2,200.50	\$230,933.25	1%	\$9,247.50
	Sub-Department 861 - Substation Maintenance						
5110							
5110.001	Regular Salaries/Wages	.00	667.46	903.31	(903.31)	+++	92.34
5110.004	Overtime	.00	660.38	660.38	(660.38)	+++	.00
	5110 - Totals	\$0.00	\$1,327.84	\$1,563.69	(\$1,563.69)	+++	\$92.34
5120							
5120.002	SBS	.00	81.40	95.86	(95.86)	+++	5.67
5120.003	Medicare	.00	19.25	22.66	(22.66)	+++	1.34
5120.004	PERS	.00	308.12	360.01	(360.01)	+++	20.31
5120.005	Health Insurance	.00	307.21	307.21	(307.21)	+++	24.62
5120.006	Life Insurance	.00	.19	.19	(.19)	+++	.02
5120.007	Workmen's Compensation	.00	84.32	99.29	(99.29)	+++	6.04
	5120 - Totals	\$0.00	\$800.49	\$885.22	(\$885.22)	+++	\$58.00
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
5207							
5207.000	Repairs & Maintenance	6,000.00	.00	.00	6,000.00	0	.00
	5207 - Totals	\$6,000.00	\$0.00	\$0.00	\$6,000.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	.00	10,000.00	0	.00
	5212 - Totals	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0%	\$0.00
	Sub-Department 861 - Substation Maintenance Totals	\$18,000.00	\$2,128.33	\$2,448.91	\$15,551.09	14%	\$150.34
	Department 604 - Transmission Totals	\$251,133.75	\$2,250.58	\$4,649.41	\$246,484.34	2%	\$9,397.84



Income Statement

Through 09/30/18

Detail Listing

Include Rollup Account/Rollup to Account

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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5110							
5110.001	Regular Salaries/Wages	878,180.36	55,645.45	170,010.50	708,169.86	19	165,697.83
5110.002	Holidays	.00	4,295.36	12,974.00	(12,974.00)	+++	11,527.98
5110.003	Sick Leave	.00	2,296.56	2,296.56	(2,296.56)	+++	2,133.22
5110.004	Overtime	.00	13,088.00	38,714.34	(38,714.34)	+++	28,120.15
5110 - Totals		\$878,180.36	\$75,325.37	\$223,995.40	\$654,184.96	26%	\$207,479.18
5120							
5120.001	Annual Leave	30,856.00	6,173.68	19,282.20	11,573.80	62	20,939.48
5120.002	SBS	55,723.85	4,356.95	13,773.73	41,950.12	25	14,001.98
5120.003	Medicare	13,181.08	1,182.44	3,529.69	9,651.39	27	3,314.25
5120.004	PERS	241,580.46	41,541.80	77,133.08	164,447.38	32	50,252.05
5120.005	Health Insurance	213,897.36	18,890.75	56,982.92	156,914.44	27	53,474.52
5120.006	Life Insurance	113.28	9.44	28.53	84.75	25	28.32
5120.007	Workmen's Compensation	35,658.38	3,633.69	10,823.80	24,834.58	30	10,281.94
5120 - Totals		\$591,010.41	\$75,788.75	\$181,553.95	\$409,456.46	31%	\$152,292.54
5201							
5201.000	Training and Travel	5,000.00	.00	.00	5,000.00	0	.00
5201 - Totals		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$0.00
5202							
5202.000	Uniforms	23,500.00	898.29	4,749.39	18,750.61	20	2,036.02
5202 - Totals		\$23,500.00	\$898.29	\$4,749.39	\$18,750.61	20%	\$2,036.02
5204							
5204.001	Cell Phone Stipend	600.00	50.00	150.00	450.00	25	150.00
5204 - Totals		\$600.00	\$50.00	\$150.00	\$450.00	25%	\$150.00
5206							
5206.000	Supplies	80,000.00	2,031.11	10,959.52	69,040.48	14	52,284.79
5206 - Totals		\$80,000.00	\$2,031.11	\$10,959.52	\$69,040.48	14%	\$52,284.79
5207							
5207.000	Repairs & Maintenance	52,322.50	10.00	168.86	52,153.64	0	4,342.14
5207 - Totals		\$52,322.50	\$10.00	\$168.86	\$52,153.64	0%	\$4,342.14
5212							
5212.000	Contracted/Purchased Serv	210,770.00	10,010.00	50,050.00	160,720.00	24	43,550.00
5212 - Totals		\$210,770.00	\$10,010.00	\$50,050.00	\$160,720.00	24%	\$43,550.00



Income Statement

Through 09/30/18

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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5221							
5221.000	Transportation/Vehicles	304,597.00	23,134.96	71,011.25	233,585.75	23	67,152.95
	5221 - Totals	\$304,597.00	\$23,134.96	\$71,011.25	\$233,585.75	23%	\$67,152.95
5223							
5223.000	Tools & Small Equipment	15,000.00	22.98	404.98	14,595.02	3	5,757.84
	5223 - Totals	\$15,000.00	\$22.98	\$404.98	\$14,595.02	3%	\$5,757.84
5224							
5224.000	Dues & Publications	1,400.00	.00	.00	1,400.00	0	.00
	5224 - Totals	\$1,400.00	\$0.00	\$0.00	\$1,400.00	0%	\$0.00
5227							
5227.002	Rent-Equipment	.00	.00	1,503.93	(1,503.93)	+++	.00
	5227 - Totals	\$0.00	\$0.00	\$1,503.93	(\$1,503.93)	+++	\$0.00
	Department 605 - Distribution Totals	\$2,162,380.27	\$187,271.46	\$544,547.28	\$1,617,832.99	25%	\$535,045.46
Department 606 - Metering							
5110							
5110.001	Regular Salaries/Wages	232,119.04	14,274.68	39,966.79	192,152.25	17	40,326.87
5110.002	Holidays	.00	1,051.33	4,119.02	(4,119.02)	+++	3,349.18
5110.003	Sick Leave	.00	61.32	665.70	(665.70)	+++	957.91
5110.004	Overtime	.00	.00	70.76	(70.76)	+++	438.62
5110.010	Temp Wages	.00	.00	3,260.89	(3,260.89)	+++	.00
	5110 - Totals	\$232,119.04	\$15,387.33	\$48,083.16	\$184,035.88	21%	\$45,072.58
5120							
5120.001	Annual Leave	9,108.00	377.36	6,747.80	2,360.20	74	9,930.05
5120.002	SBS	14,788.40	966.38	3,361.15	11,427.25	23	3,371.68
5120.003	Medicare	3,498.08	228.58	795.05	2,703.03	23	797.54
5120.004	PERS	63,853.06	8,635.24	15,943.49	47,909.57	25	11,288.00
5120.005	Health Insurance	85,553.64	5,600.98	18,757.79	66,795.85	22	21,388.47
5120.006	Life Insurance	42.48	3.54	9.44	33.04	22	10.62
5120.007	Workmen's Compensation	14,739.57	1,001.05	3,317.51	11,422.06	23	3,363.21
	5120 - Totals	\$191,583.23	\$16,813.13	\$48,932.23	\$142,651.00	26%	\$50,149.57
5201							
5201.000	Training and Travel	3,000.00	152.50	2,406.80	593.20	80	1,358.30
	5201 - Totals	\$3,000.00	\$152.50	\$2,406.80	\$593.20	80%	\$1,358.30



Income Statement

Through 09/30/18

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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 606 - Metering							
5202							
5202.000	Uniforms	1,050.00	.00	.00	1,050.00	0	.00
5202 - Totals		\$1,050.00	\$0.00	\$0.00	\$1,050.00	0%	\$0.00
5206							
5206.000	Supplies	25,838.00	.00	237.47	25,600.53	1	.00
5206 - Totals		\$25,838.00	\$0.00	\$237.47	\$25,600.53	1%	\$0.00
5207							
5207.000	Repairs & Maintenance	11,000.00	.00	.00	11,000.00	0	2,100.00
5207 - Totals		\$11,000.00	\$0.00	\$0.00	\$11,000.00	0%	\$2,100.00
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	3,200.00	6,800.00	32	1,515.09
5212 - Totals		\$10,000.00	\$0.00	\$3,200.00	\$6,800.00	32%	\$1,515.09
5221							
5221.000	Transportation/Vehicles	.00	.00	473.80	(473.80)	+++	.00
5221 - Totals		\$0.00	\$0.00	\$473.80	(\$473.80)	+++	\$0.00
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	708.58	1,291.42	35	1,282.84
5223 - Totals		\$2,000.00	\$0.00	\$708.58	\$1,291.42	35%	\$1,282.84
5224							
5224.000	Dues & Publications	500.00	.00	.00	500.00	0	.00
5224 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
Department 606 - Metering Totals		\$477,090.27	\$32,352.96	\$104,042.04	\$373,048.23	22%	\$101,478.38
Department 635 - Jobbing Expenses							
5110							
5110.010	Temp Wages	.00	.00	260.00	(260.00)	+++	.00
5110 - Totals		\$0.00	\$0.00	\$260.00	(\$260.00)	+++	\$0.00
5120							
5120.002	SBS	.00	.00	15.94	(15.94)	+++	.00
5120.003	Medicare	.00	.00	3.77	(3.77)	+++	.00
5120.007	Workmen's Compensation	.00	.00	14.20	(14.20)	+++	.00
5120 - Totals		\$0.00	\$0.00	\$33.91	(\$33.91)	+++	\$0.00



Income Statement

Through 09/30/18

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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 635 - Jobbing Expenses							
5206							
5206.000	Supplies	100,000.00	1,024.11	28,954.53	71,045.47	29	25,085.87
	5206 - Totals	\$100,000.00	\$1,024.11	\$28,954.53	\$71,045.47	29%	\$25,085.87
	Department 635 - Jobbing Expenses Totals	\$100,000.00	\$1,024.11	\$29,248.44	\$70,751.56	29%	\$25,085.87
	Division 600 - Operations Totals	\$9,830,371.49	\$666,251.42	\$2,049,389.60	\$7,780,981.89	21%	\$2,011,013.98
Division 640 - Depreciation/Amortization							
6202							
6202.000	Depreciation-Plants	.00	635,846.29	1,907,538.87	(1,907,538.87)	+++	1,876,982.34
	6202 - Totals	\$0.00	\$635,846.29	\$1,907,538.87	(\$1,907,538.87)	+++	\$1,876,982.34
6205							
6205.000	Depreciation-Buildings	.00	4,188.75	12,566.25	(12,566.25)	+++	10,806.30
	6205 - Totals	\$0.00	\$4,188.75	\$12,566.25	(\$12,566.25)	+++	\$10,806.30
6206							
6206.000	Depreciation-Machinery	.00	8,000.93	24,002.79	(24,002.79)	+++	23,259.51
	6206 - Totals	\$0.00	\$8,000.93	\$24,002.79	(\$24,002.79)	+++	\$23,259.51
6208							
6208.000	Deprec-Furniture/Fixtures	.00	661.66	1,984.98	(1,984.98)	+++	1,984.98
	6208 - Totals	\$0.00	\$661.66	\$1,984.98	(\$1,984.98)	+++	\$1,984.98
6209							
6209.000	Deprec-Heat Conversions	.00	2,229.85	6,689.55	(6,689.55)	+++	5,672.76
	6209 - Totals	\$0.00	\$2,229.85	\$6,689.55	(\$6,689.55)	+++	\$5,672.76
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$650,927.48	\$1,952,782.44	(\$1,952,782.44)	+++	\$1,918,705.89
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	6,034,180.00	474,403.79	1,430,476.72	4,603,703.28	24	1,449,808.73
	5295 - Totals	\$6,034,180.00	\$474,403.79	\$1,430,476.72	\$4,603,703.28	24%	\$1,449,808.73
7301							
7301.000	Note Principal Payments	468,007.00	.00	.00	468,007.00	0	.00
	7301 - Totals	\$468,007.00	\$0.00	\$0.00	\$468,007.00	0%	\$0.00



Income Statement

Through 09/30/18

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 200 - Electric Fund							
EXPENSE							
Division 650 - Debt Payments							
7302							
7302.000	Bond Principal Payments	2,175,000.00	.00	2,175,000.00	.00	100	2,115,000.00
	7302 - Totals	\$2,175,000.00	\$0.00	\$2,175,000.00	\$0.00	100%	\$2,115,000.00
	Division 650 - Debt Payments Totals	\$8,677,187.00	\$474,403.79	\$3,605,476.72	\$5,071,710.28	42%	\$3,564,808.73
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	5,000.00	.00	.00	5,000.00	0	.00
	7200 - Totals	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$0.00
	Division 680 - Transfers Between Funds Totals	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$0.00
	EXPENSE TOTALS	\$18,512,558.49	\$1,791,582.69	\$7,607,648.76	\$10,904,909.73	41%	\$7,494,528.60
	Fund 200 - Electric Fund Totals						
	REVENUE TOTALS	19,975,525.00	1,768,217.20	4,881,688.19	15,093,836.81	24%	160,639,367.38
	EXPENSE TOTALS	18,512,558.49	1,791,582.69	7,607,648.76	10,904,909.73	41%	7,494,528.60
	Fund 200 - Electric Fund Net Gain (Loss)	\$1,462,966.51	(\$23,365.49)	(\$2,725,960.57)	(\$4,188,927.08)	(186%)	\$153,144,838.78
	Fund Type Enterprise Funds Totals						
	REVENUE TOTALS	19,975,525.00	1,768,217.20	4,881,688.19	15,093,836.81	24%	160,639,367.38
	EXPENSE TOTALS	18,512,558.49	1,791,582.69	7,607,648.76	10,904,909.73	41%	7,494,528.60
	Fund Type Enterprise Funds Net Gain (Loss)	\$1,462,966.51	(\$23,365.49)	(\$2,725,960.57)	(\$4,188,927.08)	(186%)	\$153,144,838.78
	Fund Category Proprietary Funds Totals						
	REVENUE TOTALS	21,790,525.00	3,588,224.52	6,701,695.51	15,088,829.49	31%	160,640,137.72
	EXPENSE TOTALS	20,961,949.99	1,903,324.89	7,950,431.76	13,011,518.23	38%	163,678,717.40
	Fund Category Proprietary Funds Net Gain (Loss)	\$828,575.01	\$1,684,899.63	(\$1,248,736.25)	(\$2,077,311.26)	(151%)	(\$3,038,579.68)
	Grand Totals						
	REVENUE TOTALS	21,790,525.00	3,588,224.52	6,701,695.51	15,088,829.49	31%	160,640,137.72
	EXPENSE TOTALS	20,961,949.99	1,903,324.89	7,950,431.76	13,011,518.23	38%	163,678,717.40
	Grand Total Net Gain (Loss)	\$828,575.01	\$1,684,899.63	(\$1,248,736.25)	(\$2,077,311.26)	(151%)	(\$3,038,579.68)



Balance Sheet

Through 09/30/18

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 710 - Capital Projects-Electric					
ASSETS					
1030					
1030.100	Investment-Central Trea.	10,131,721.83	5,949,456.07	4,182,265.76	70.30
1030 - Totals		\$10,131,721.83	\$5,949,456.07	\$4,182,265.76	70.30%
1050					
1050.060	Accts Rec.- State	5,007.32	770.34	4,236.98	550.01
1050 - Totals		\$5,007.32	\$770.34	\$4,236.98	550.01%
1590					
1590.000	Construction in Progress	304,646.40	653.63	303,992.77	46,508.39
1590 - Totals		\$304,646.40	\$653.63	\$303,992.77	46,508.39%
ASSETS TOTALS		\$10,441,375.55	\$5,950,880.04	\$4,490,495.51	75.46%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2023					
2023.000	Retainage Payable	18,265.79	.00	18,265.79	+++
2023 - Totals		\$18,265.79	\$0.00	\$18,265.79	+++
LIABILITIES TOTALS		\$18,265.79	\$0.00	\$18,265.79	+++
FUND EQUITY					
2800					
2800.002	Contributed Cap.-State	8,786,754.07	8,786,754.07	.00	.00
2800 - Totals		\$8,786,754.07	\$8,786,754.07	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	4,748,026.90	4,748,026.90	.00	.00
2900 - Totals		\$4,748,026.90	\$4,748,026.90	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	12,184,387.32	12,184,387.32	.00	.00
2910 - Totals		\$12,184,387.32	\$12,184,387.32	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	141,163,157.65	141,163,157.65	.00	.00
2920 - Totals		\$141,163,157.65	\$141,163,157.65	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(4,748,027.44)	(4,748,027.44)	.00	.00
2965 - Totals		(\$4,748,027.44)	(\$4,748,027.44)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$162,134,298.50	\$162,134,298.50	\$0.00	0.00%
Prior Year Fund Equity Adjustment		153,188,413.06			
Fund Revenues		(1,820,007.32)			
Fund Expenses		342,783.00			



Balance Sheet

Through 09/30/18

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 EQUITY TOTALS	\$10,423,109.76	\$162,134,298.50	(\$151,711,188.74)	(93.57%)
	LIABILITIES AND FUND EQUITY TOTALS	\$10,441,375.55	\$162,134,298.50	(\$151,692,922.95)	(93.56%)
Fund	710 - Capital Projects-Electric Totals	\$0.00	(\$156,183,418.46)	\$156,183,418.46	100.00%
Fund Type	Capital Projects Funds Totals	\$0.00	(\$156,183,418.46)	\$156,183,418.46	100.00%



Balance Sheet

Through 09/30/18

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 200 - Electric Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	(341,545.87)	22,509.25	(364,055.12)	(1,617.36)
1027 - Totals		(\$341,545.87)	\$22,509.25	(\$364,055.12)	(1,617.36%)
1030					
1030.100	Investment-Central Trea.	1,049,386.78	(204,247.65)	1,253,634.43	613.78
1030 - Totals		\$1,049,386.78	(\$204,247.65)	\$1,253,634.43	613.78%
1050					
1050.000	Accts Rec.-Misc Billing	40,602.87	54,194.68	(13,591.81)	(25.08)
1050.010	Accts Rec.-Utility Billing	866,194.18	899,788.71	(33,594.53)	(3.73)
1050.050	Accts Rec.-Collections	143,869.53	77,910.72	65,958.81	84.66
1050.070	Accts Rec.- Federal	96,380.62	95,661.39	719.23	.75
1050.900	Allowance - Doubtful Acct	(144,003.96)	(77,910.72)	(66,093.24)	(84.83)
1050 - Totals		\$1,003,043.24	\$1,049,644.78	(\$46,601.54)	(4.44%)
1100					
1100.010	Inventory - Materials	1,328,971.34	1,173,102.38	155,868.96	13.29
1100.020	Inventory - Fuel	140,266.16	117,077.70	23,188.46	19.81
1100.030	Inventory - Freight	(19,026.42)	(5,072.95)	(13,953.47)	(275.06)
1100 - Totals		\$1,450,211.08	\$1,285,107.13	\$165,103.95	12.85%
1200					
1200.020	Prepaid Insurance	510,817.15	482,557.20	28,259.95	5.86
1200.030	Prepaid Workers Compensation Insurance	84,987.71	93,771.20	(8,783.49)	(9.37)
1200 - Totals		\$595,804.86	\$576,328.40	\$19,476.46	3.38%
1425					
1425.000	Deferred Outflow OPEB	117,632.00	.00	117,632.00	+++
1425 - Totals		\$117,632.00	\$0.00	\$117,632.00	+++
1500					
1500.100	Land - Electric Fund	692,937.00	692,937.00	.00	.00
1500 - Totals		\$692,937.00	\$692,937.00	\$0.00	0.00%
1510					
1510.000	Land Improvements	70,767.15	70,767.15	.00	.00
1510 - Totals		\$70,767.15	\$70,767.15	\$0.00	0.00%
1520					
1520.001	Blue Lake Hydro Plant	167,821,992.45	167,359,985.14	462,007.31	.28
1520.002	Green Lake Hydro Plant	77,189,638.92	77,189,638.92	.00	.00
1520.004	Indian River Diesel Plant	25,026,276.20	25,026,276.20	.00	.00
1520.005	Transmission Lines	5,293,413.38	5,300,878.19	(7,464.81)	(.14)



Balance Sheet

Through 09/30/18

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	200 - Electric Fund				
	ASSETS				
1520.006	Distribution Lines	12,935,111.80	12,192,053.93	743,057.87	6.09
1520.007	General Plant	1,054,383.76	1,047,995.78	6,387.98	.61
1520.008	Takatz Lake Plant	1,744,392.16	1,669,105.86	75,286.30	4.51
	1520 - Totals	\$291,065,208.67	\$289,785,934.02	\$1,279,274.65	0.44%
1540					
1540.000	Buildings	2,097,951.05	2,089,248.13	8,702.92	.42
	1540 - Totals	\$2,097,951.05	\$2,089,248.13	\$8,702.92	0.42%
1550					
1550.000	Machinery & Equipment	1,951,208.82	1,793,147.64	158,061.18	8.81
	1550 - Totals	\$1,951,208.82	\$1,793,147.64	\$158,061.18	8.81%
1570					
1570.000	Furniture & Fixtures	158,799.31	158,799.31	.00	.00
	1570 - Totals	\$158,799.31	\$158,799.31	\$0.00	0.00%
1580					
1580.000	Electric Heat Conversions	592,185.74	478,140.59	114,045.15	23.85
	1580 - Totals	\$592,185.74	\$478,140.59	\$114,045.15	23.85%
1600					
1600.100	Accumulated Depreciation Land Improvements	(53,075.51)	(50,244.83)	(2,830.68)	(5.63)
	1600 - Totals	(\$53,075.51)	(\$50,244.83)	(\$2,830.68)	(5.63%)
1620					
1620.000	Accumulated Depr Ut Plant	(.19)	(.19)	.00	.00
1620.001	Accumulated Depr Blue Lak	(24,506,478.20)	(19,117,044.62)	(5,389,433.58)	(28.19)
1620.002	Accumulated Depr GreenLk	(38,384,910.54)	(37,542,318.58)	(842,591.96)	(2.24)
1620.004	Accumulated Depr Diesel P	(6,261,027.98)	(5,505,885.67)	(755,142.31)	(13.72)
1620.005	Accumulated Depr Transm	(2,153,434.99)	(2,008,830.34)	(144,604.65)	(7.20)
1620.006	Accumulated Depr Distrib	(7,265,313.11)	(6,871,893.09)	(393,420.02)	(5.73)
1620.007	Accumulated Depr GeneralP	(373,867.95)	(319,266.11)	(54,601.84)	(17.10)
1620.008	Accumulated Depreciation Takatz Lake Plant	(227,985.33)	(149,898.50)	(78,086.83)	(52.09)
	1620 - Totals	(\$79,173,018.29)	(\$71,515,137.10)	(\$7,657,881.19)	(10.71%)
1640					
1640.000	Accumulated Depr Building	(701,931.31)	(649,906.33)	(52,024.98)	(8.00)
	1640 - Totals	(\$701,931.31)	(\$649,906.33)	(\$52,024.98)	(8.00%)
1650					
1650.000	Accumulated Depr Equipmnt	(1,026,046.17)	(929,291.73)	(96,754.44)	(10.41)
	1650 - Totals	(\$1,026,046.17)	(\$929,291.73)	(\$96,754.44)	(10.41%)



Balance Sheet

Through 09/30/18

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	200 - Electric Fund				
	ASSETS				
1670					
1670.000	Accumulated Depr furnitur	(109,174.43)	(101,234.51)	(7,939.92)	(7.84)
1670 - Totals		(\$109,174.43)	(\$101,234.51)	(\$7,939.92)	(7.84%)
1680					
1680.000	Acc Depr Heat Conversion	(246,767.37)	(218,992.42)	(27,774.95)	(12.68)
1680 - Totals		(\$246,767.37)	(\$218,992.42)	(\$27,774.95)	(12.68%)
1800					
1800.050	2010 Debt Serv Reserve Fd	3,629,942.79	3,565,611.84	64,330.95	1.80
1800.060	2013 Debt Serv Reserve Fd	5,379,148.33	5,290,615.44	88,532.89	1.67
1800.070	2013 Series 3 (FY14) Debt Service Reserve	1,460,110.09	1,432,854.68	27,255.41	1.90
1800 - Totals		\$10,469,201.21	\$10,289,081.96	\$180,119.25	1.75%
1810					
1810.050	FERC License expenditures	991,626.49	991,626.49	.00	.00
1810.060	D4 Air Quality Permit	304,097.83	304,097.83	.00	.00
1810.070	Takatz Lake FERC license	272,904.94	272,904.94	.00	.00
1810.095	Acc. Amort. FERC License	(196,636.80)	(196,636.80)	.00	.00
1810.100	Water Rights ALP	23,483.00	23,483.00	.00	.00
1810 - Totals		\$1,395,475.46	\$1,395,475.46	\$0.00	0.00%
1825					
1825.000	Deferred Outflow Pension	482,745.00	1,375,866.00	(893,121.00)	(64.91)
1825 - Totals		\$482,745.00	\$1,375,866.00	(\$893,121.00)	(64.91%)
	ASSETS TOTALS	\$231,540,998.42	\$237,393,932.25	(\$5,852,933.83)	(2.47%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2060					
2060.000	Compensated Absences Pay.	262,174.25	242,625.37	19,548.88	8.06
2060 - Totals		\$262,174.25	\$242,625.37	\$19,548.88	8.06%
2100					
2100.003	Deposits - Utility	128,042.60	127,769.75	272.85	.21
2100.005	Deposits -	25,000.00	.00	25,000.00	+++
2100 - Totals		\$153,042.60	\$127,769.75	\$25,272.85	19.78%
2200					
2200.001	Interest Payable-Bonds	812,734.32	827,234.24	(14,499.92)	(1.75)
2200.002	Interest Payable-Notes	52,219.48	16,593.11	35,626.37	214.71
2200 - Totals		\$864,953.80	\$843,827.35	\$21,126.45	2.50%



Balance Sheet

Through 09/30/18

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	200 - Electric Fund				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2300					
2300.000	Advances Payable	(.02)	(.02)	.00	.00
2300 - Totals		(\$0.02)	(\$0.02)	\$0.00	0.00%
2450					
2450.300	Deferred Inflow OPEB	410,081.00	.00	410,081.00	+++
2450.900	Net OPEB Liability	711,433.00	.00	711,433.00	+++
2450 - Totals		\$1,121,514.00	\$0.00	\$1,121,514.00	+++
2500					
2500.015	Revenue Bonds 2010 Series	35,935,000.00	38,050,000.00	(2,115,000.00)	(5.56)
2500.017	2013 Bond Series 1	35,530,000.00	35,530,000.00	.00	.00
2500.019	Premium on 2013 Bonds	3,943,202.00	4,079,175.00	(135,973.00)	(3.33)
2500.020	2013 Series 3 (FY14)	25,615,000.00	25,615,000.00	.00	.00
2500.021	2013 Series 3 (FY14) Premium	893,463.15	923,245.15	(29,782.00)	(3.23)
2500.024	2014 Series Three Electric	16,325,000.00	16,325,000.00	.00	.00
2500.025	2014 Series 3 Premium	2,053,559.60	2,129,617.60	(76,058.00)	(3.57)
2500.090	Premium on 2010 Bonds	931,956.00	1,009,619.00	(77,663.00)	(7.69)
2500.095	Deferred Loss on Bonds	(1,486,753.00)	(1,784,104.00)	297,351.00	16.67
2500.500	Notes Payable-State	9,082,146.98	9,417,836.76	(335,689.78)	(3.56)
2500.900	Net Pension Liability	4,307,659.00	5,907,377.00	(1,599,718.00)	(27.08)
2500 - Totals		\$133,130,233.73	\$137,202,766.51	(\$4,072,532.78)	(2.97%)
2700					
2700.300	Deferred Inflow Pension	613,039.00	65,848.00	547,191.00	830.99
2700 - Totals		\$613,039.00	\$65,848.00	\$547,191.00	830.99%
	LIABILITIES TOTALS	\$136,144,957.36	\$138,482,836.96	(\$2,337,879.60)	(1.69%)
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	2,339,850.00	2,339,850.00	.00	.00
2800.002	Contributed Cap.-State	(1,312,876.49)	(1,312,876.49)	.00	.00
2800.003	Contributed Cap.-Local	19,474,625.56	19,474,625.56	.00	.00
2800 - Totals		\$20,501,599.07	\$20,501,599.07	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	44,428.87	44,428.87	.00	.00
2900.040	Reserve for Debt Service	7,047,684.68	7,047,684.68	.00	.00
2900 - Totals		\$7,092,113.55	\$7,092,113.55	\$0.00	0.00%



Balance Sheet

Through 09/30/18

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	200 - Electric Fund				
	FUND EQUITY				
2910					
2910.140	Designated-Capital Project	(27,175,239.34)	(27,175,239.34)	.00	.00
2910.200	Designated-Rate Stabilize	320,000.00	187,623.00	132,377.00	70.55
	2910 - Totals	(\$26,855,239.34)	(\$26,987,616.34)	\$132,377.00	0.49%
2920					
2920.000	Undesignated/Re. Earnings	(56,409,172.24)	(55,208,055.24)	(1,201,117.00)	(2.18)
2920.500	Post Soft Close Entries	412,645.08	412,645.08	.00	.00
	2920 - Totals	(\$55,996,527.16)	(\$54,795,410.16)	(\$1,201,117.00)	(2.19%)
2965					
2965.000	P/Y Encumbrance Control	(44,429.61)	(44,429.61)	.00	.00
	2965 - Totals	(\$44,429.61)	(\$44,429.61)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$55,302,483.49)	(\$54,233,743.49)	(\$1,068,740.00)	(1.97%)
	Prior Year Fund Equity Adjustment	(153,424,485.12)			
	Fund Revenues	(4,881,688.19)			
	Fund Expenses	7,607,648.76			
	FUND EQUITY TOTALS	\$95,396,041.06	(\$54,233,743.49)	\$149,629,784.55	275.90%
	LIABILITIES AND FUND EQUITY TOTALS	\$231,540,998.42	\$84,249,093.47	\$147,291,904.95	174.83%
Fund	200 - Electric Fund Totals	\$0.00	\$153,144,838.78	(\$153,144,838.78)	(100.00%)
Fund Type	Enterprise Funds Totals	\$0.00	\$153,144,838.78	(\$153,144,838.78)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	(\$3,038,579.68)	\$3,038,579.68	100.00%
	Grand Totals	\$0.00	(\$3,038,579.68)	\$3,038,579.68	100.00%

Water Utility

Financial Analysis

As Of, And For the Quarter Ending September 30, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	750,476	 Increased From Last year	 Did Not Meet Plan	 Watch trend 
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	94,083	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	462,682	 Increased From Last year	 Not Significantly Different	Ability to finance future water distribution infrastructure major repairs problematic 
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	118,910	 Increased From Last Year	 Did Not Meet Plan	Interest revenue and transfers in from other funds a little lower than planned 
Asset Replacement (Net income minus debt principal repayment — gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	5,968	 Increased From Last Year	 Did Not Meet Plan	Improved but still below plan 
Total Working Capital (What total resources are available in the fund)	2,647,205	 Increased From Last Year	 Met Plan	Watch trend 
Working Capital Appropriated For Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	1,322,870	 Increased From Last Year	 Met Plan	Watch trend 
Undesignated Working Capital (How much of the fund's resources are available?)	871,537	 Greater Than Last Year	 Met Plan	Not much available for either capital investment or emergency 
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	553.82	 Greater Than Last Year	 Met Plan	Watch trend 

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	182.33	 Greater Than Last Year	 Met Plan	Watch trend 
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The increased water service fees passed by the Assembly in FY18 are having the anticipated positive effect on the financial position and performance of the Water Fund, as most indicators show positive variances to FY18. It must be noted, however, that outlays and associated debt borrowings for the alternative water supply capital project have yet to commence. When interest expenses on debt borrowings begin, financial performance will decline.

Even with the significant FY18 increase, we will have to continue to use debt to finance our capital needs, and should it become more expensive to borrow, ensuring adequate cash flow to cover debt service may require additional increases.

City and Borough of Sitka
Water Utility
Financial statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2019

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 25.00%)	Variance To FY2019 Plan
Income Statement									
Revenue:									
Water Sales	737,863	-	-	-	737,863	612,857	125,006	833,175	(95,312)
Jobbing	4,080	-	-	-	4,080	15,723	(11,643)	5,750	(1,670)
Other Operating Revenue	<u>8,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,533</u>	<u>1,077</u>	<u>7,456</u>	<u>10,100</u>	<u>(1,567)</u>
Total Revenue:	750,476	-	-	-	750,476	629,657	120,819	849,025	(98,549)
Cost of Sales:									
Distribution	75,513	-	-	-	75,513	96,793	21,280	172,123	96,610
Treatment	75,658	-	-	-	75,658	60,500	(15,158)	52,492	(23,166)
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	<u>320,861</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>320,861</u>	<u>266,402</u>	<u>(54,459)</u>	<u>320,861</u>	<u>-</u>
Total Cost of Sales:	<u>472,032</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>472,032</u>	<u>423,695</u>	<u>(48,337)</u>	<u>545,476</u>	<u>73,444</u>
Gross Margin:	278,444	-	-	-	278,444	205,962	72,482	303,549	(25,105)
	37.10%				37.10%	32.71%	4.39%	35.75%	1.35%
Selling and Administrative Expenses	136,623	-	-	-	136,623	204,115	67,492	159,553	22,930
Earnings Before Interest (EBI):	141,821	-	-	-	141,821	1,847	139,974	143,996	(2,175)
	18.90%				18.90%	0.29%	18.60%	16.96%	1.94%
Non-operating Revenue and Expense:									
Non-operating revenue:	12,483	-	-	-	12,483	15,358	(2,875)	24,500	(12,017)
Grant Revenue	35	-	-	-	35	35,927	(35,892)	-	35
Interest Expense:	<u>(35,429)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(35,429)</u>	<u>(19,862)</u>	<u>(15,567)</u>	<u>(33,138)</u>	<u>(2,291)</u>
Total Non-operating Revenue & Expense:	<u>(22,911)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,911)</u>	<u>31,423</u>	<u>(54,334)</u>	<u>(8,638)</u>	<u>(14,273)</u>
Net Income:	118,910	-	-	-	118,910	33,270	85,640	135,358	(16,448)
	15.84%				15.84%	5.28%	70.88%	15.94%	-0.10%
Earnings Before Interest and Depreciation (EBID):	462,682				462,682	268,249	194,433	464,857	(2,175)
	61.65%				61.65%	42.60%	19.05%	54.75%	6.90%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	439,771	-	-	-	439,771	299,672	140,099	456,219	(16,448)
Debt Principal	<u>112,942</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>112,942</u>	<u>98,313</u>	<u>(14,629)</u>	<u>112,942</u>	<u>(0)</u>
Debt Principal Coverage Surplus/Deficit	<u>326,829</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>326,829</u>	<u>201,359</u>	<u>125,470</u>	<u>343,277</u>	<u>(16,448)</u>
Debt Principal Coverage Percentage	389%				389.38%	304.81%	84.56%	403.94%	-14.56%

City and Borough of Sitka
Water Utility
Financial statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2019

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 25.00%)	Variance To FY2019 Plan
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (from above)	326,829	-	-	-	326,829	201,359	125,470	343,277	(16,448)
Depreciation	320,861	-	-	-	320,861	266,402	(54,459)	320,861	-
Cash Accumulated For/(Taken From) Asset Replacement	5,968	-	-	-	5,968	(65,043)	71,011	22,416	(16,448)
Working Capital/Balance Sheet									
Cash Flow:									
Net Income Plus Depreciation Less Principal	326,829	-	-	-	326,829	201,359	125,470	343,277	(16,448)
CapEx, Accruals, and other Balance Sheet Changes	251,554	-	-	-	251,554	70,117	181,437	251,554	-
Increase in (Decrease in) Working Capital	578,383	-	-	-	578,383	271,476	306,907	594,831	(16,448)
Plus Beginning Total Working Capital	2,068,822				2,068,822	2,035,671	33,151	2,068,822	-
Equals Ending Total Working Capital:	2,647,205	-	-	-	2,647,205	2,307,147	340,058	2,663,653	(16,448)
Working Capital Detail:									
Repair Reserve (1% of PPE):	452,798				-				
Working Capital Designated for CapEx	1,322,870				-				
Undesignated Working Capital	871,537				-				
Total Working Capital:	2,647,205				-				
Days On Hand Annual Cash Outlays:									
Total Working Capital:	553.82				-				
Less Repair Reserve:	478.64				(300.74)				
Undesignated Working Capital	182.33				-				
Working Capital Calculation:									
Current Assets	3,150,704	-	-	-	-				
Current Liabilities	(51,730)	-	-	-	-				
CPLTD	(451,769)	-	-	-	-				
Total Working Capital	2,647,205	-	-	-	-				

Unspent Capital Project Working Capital Appropriations	FY2019 Adjustments/ Appropriations	FY2019 Payments-Loan Grant & Other	FY2019 Beginning <u>Cash</u>	Ending <u>Cash</u>	State Grant <u>A/R</u>	Loan <u>A/R</u>	Construction In Progress <u>7/1/2018</u>	FY2018 Supplies <u>Expenses</u>	FY2018 Contracted Services <u>Expenses</u>	FY2018 Interdepartmental Services <u>Expenses</u>	FY2018 Transportation & Vehicles <u>Expenses</u>
80238 - Japonski Island Water Design	\$ -	\$ -	\$ 70,000.00	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90531 - Monastery St (DeGroff to Arrowhead) c	\$ 50,000	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90652 - UV Disinfection Facility	\$ -	\$ -	\$ 381,747.52	\$ 381,747.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90790 - DeGroff Street Utilities and Street Impr	\$ -	\$ 28,254.81	\$ (115,677.67)	\$ (216,037.20)	\$ -	#####	\$ 406,552.81	\$ -	\$ -	\$ -	\$ -
90796 - Brady Street Water/Wastewater (HPR t	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90801 - Sitka FY17 Paving	\$ (20,000)	\$ -	\$ 31,826.51	\$ 11,826.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90819 - South Lake / West Degroff Improvemer	\$ -	\$ 54,506.34	\$ (196,841.18)	\$ (142,334.84)	\$ 42,012.51	\$ 2,095.23	\$ -	\$ -	\$ -	\$ -	\$ -
90826 - SMC Water Tank Planning Site Selectio	\$ -	\$ -	\$ 250,000.00	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90833 - Critical Secondary Water Line	\$ 75,000	\$ -	\$ 24,922.50	\$ 43,339.53	\$ -	\$ -	\$ 85,326.67	\$ -	\$ 20,263.32	\$ 1,070.48	\$ -
90838 - Lincoln Street Paving (Harbor Way to H	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90843 - Lake Street (DeGroff to Arrowhead & Hi	\$ (25,000)	\$ -	\$ 75,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90844 - Lincoln Street Utilities (Jeff Davis to Har	\$ (65,000)	\$ -	\$ 75,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90870 - Water Master Plan	\$ 100,000	\$ -		\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90877 - Sitka Paving 2017-Brady and Gavan St f	\$ 5,000	\$ -		\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90878 - Sitka Paving 2017 Katlian	\$ 15,000	\$ -		\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 135,000.00	\$ 82,761.15	\$ 625,977.68	\$ 658,541.52	\$ 42,012.51	#####	\$ 491,879.48	\$ -	\$ 20,263.32	\$ 1,070.48	\$ -

Unspent Capital Project Working Capital Appropriations	Other & ADJ for Mixed Project <u>Expense</u>	FY2019 Total <u>Expenses</u>	Total <u>Assets</u>	Change in Accounts <u>Payable</u>	Change in Retainage <u>Payable</u>	Ending Accounts <u>Payable</u>	Ending Retainage <u>Payable</u>	Total <u>Liabilities</u>	Working <u>Capital</u>
80238 - Japonski Island Water Design	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00
90531 - Monastery St (DeGroff to Arrowhead)	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
90652 - UV Disinfection Facility	\$ -	\$ -	\$ 381,747.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 381,747.52
90790 - DeGroff Street Utilities and Street Improv	\$ 128,614.34	\$ 128,614.34	\$ 722,659.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316,106.29
90796 - Brady Street Water/Wastewater (HPR)	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
90801 - Sitka FY17 Paving	\$ -	\$ -	\$ 11,826.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,826.51
90819 - South Lake / West Degroff Improvement	\$ -	\$ -	\$ (98,227.10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (98,227.10)
90826 - SMC Water Tank Planning Site Selection	\$ -	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00
90833 - Critical Secondary Water Line	\$ -	\$ 21,333.80	\$ 128,666.20	\$ (35,249.17)	\$ -	\$ -	\$ -	\$ -	\$ 43,339.53
90838 - Lincoln Street Paving (Harbor Way to H	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
90843 - Lake Street (DeGroff to Arrowhead & H	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
90844 - Lincoln Street Utilities (Jeff Davis to Ha	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
90870 - Water Master Plan	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
90877 - Sitka Paving 2017-Brady and Gavan St	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
90878 - Sitka Paving 2017 Katlian	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 128,614.34	\$ 149,948.14	\$1,726,672.23			\$ -	\$ -	\$ -	\$ 1,234,792.75



Income Statement

Through 09/30/18

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 720 - Capital Projects-Water							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	.00	.00	.00	.00	+++	35,927.21
3101.020	Loan Proceeds	17,620,000.00	220,126.16	220,126.16	17,399,873.84	1	7,218.77
	3101 - Totals	\$17,620,000.00	\$220,126.16	\$220,126.16	\$17,399,873.84	1%	\$43,145.98
	Department 310 - State Revenue Totals	\$17,620,000.00	\$220,126.16	\$220,126.16	\$17,399,873.84	1%	\$43,145.98
Department 315 - Federal Revenue							
3151							
3151.020	Loan proceeds	.00	.00	.00	.00	+++	26,341.87
	3151 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$26,341.87
	Department 315 - Federal Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$26,341.87
Department 390 - Cash Basis Receipts							
3950							
3950.210	Transfer In Water	85,000.00	225,000.00	225,000.00	(140,000.00)	265	1,527,760.35
	3950 - Totals	\$85,000.00	\$225,000.00	\$225,000.00	(\$140,000.00)	265%	\$1,527,760.35
	Department 390 - Cash Basis Receipts Totals	\$85,000.00	\$225,000.00	\$225,000.00	(\$140,000.00)	265%	\$1,527,760.35
	Division 300 - Revenue Totals	\$17,705,000.00	\$445,126.16	\$445,126.16	\$17,259,873.84	3%	\$1,597,248.20
	REVENUE TOTALS	\$17,705,000.00	\$445,126.16	\$445,126.16	\$17,259,873.84	3%	\$1,597,248.20
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	2,040.00
	5206 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,040.00
5212							
5212.000	Contracted/Purchased Serv	17,891,428.81	14,303.45	20,263.32	17,871,165.49	0	14,618.09
	5212 - Totals	\$17,891,428.81	\$14,303.45	\$20,263.32	\$17,871,165.49	0%	\$14,618.09
5214							
5214.000	Interdepartment Services	.00	1,070.48	1,070.48	(1,070.48)	+++	15,539.78
	5214 - Totals	\$0.00	\$1,070.48	\$1,070.48	(\$1,070.48)	+++	\$15,539.78
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	10,143.00
	5221 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$10,143.00



Income Statement

Through 09/30/18

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	720 - Capital Projects-Water						
	EXPENSE						
	Division 600 - Operations						
	Department 630 - Operations						
5290							
5290.000	Other Expenses	.00	128,614.34	128,614.34	(128,614.34)	+++	.00
	5290 - Totals	\$0.00	\$128,614.34	\$128,614.34	(\$128,614.34)	+++	\$0.00
	Department 630 - Operations Totals	\$17,891,428.81	\$143,988.27	\$149,948.14	\$17,741,480.67	1%	\$42,340.87
	Department 680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	.00	.00	90,000.00	(90,000.00)	+++	.00
	7200 - Totals	\$0.00	\$0.00	\$90,000.00	(\$90,000.00)	+++	\$0.00
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$90,000.00	(\$90,000.00)	+++	\$0.00
	Division 600 - Operations Totals	\$17,891,428.81	\$143,988.27	\$239,948.14	\$17,651,480.67	1%	\$42,340.87
	EXPENSE TOTALS	\$17,891,428.81	\$143,988.27	\$239,948.14	\$17,651,480.67	1%	\$42,340.87
	Fund 720 - Capital Projects-Water Totals						
	REVENUE TOTALS	17,705,000.00	445,126.16	445,126.16	17,259,873.84	3%	1,597,248.20
	EXPENSE TOTALS	17,891,428.81	143,988.27	239,948.14	17,651,480.67	1%	42,340.87
	Fund 720 - Capital Projects-Water Net Gain (Loss)	(\$186,428.81)	\$301,137.89	\$205,178.02	\$391,606.83	(110%)	\$1,554,907.33
	Fund Type Capital Projects Funds Totals						
	REVENUE TOTALS	17,705,000.00	445,126.16	445,126.16	17,259,873.84	3%	1,597,248.20
	EXPENSE TOTALS	17,891,428.81	143,988.27	239,948.14	17,651,480.67	1%	42,340.87
	Fund Type Capital Projects Funds Net Gain (Loss)	(\$186,428.81)	\$301,137.89	\$205,178.02	\$391,606.83	(110%)	\$1,554,907.33



Income Statement

Through 09/30/18

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 210 - Water Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	22,400.00	5,600.00	5,600.00	16,800.00	25	.00
	3101 - Totals	\$22,400.00	\$5,600.00	\$5,600.00	\$16,800.00	25%	\$0.00
	Department 310 - State Revenue Totals	\$22,400.00	\$5,600.00	\$5,600.00	\$16,800.00	25%	\$0.00
Department 340 - Operating Revenue							
3411							
3411.000	Water-Residential	2,157,000.00	155,464.70	468,122.51	1,688,877.49	22	379,186.77
	3411 - Totals	\$2,157,000.00	\$155,464.70	\$468,122.51	\$1,688,877.49	22%	\$379,186.77
3412							
3412.000	Water-Commercial	1,160,000.00	95,983.83	265,893.51	894,106.49	23	230,478.42
	3412 - Totals	\$1,160,000.00	\$95,983.83	\$265,893.51	\$894,106.49	23%	\$230,478.42
3413							
3413.000	Water-Harbor	15,700.00	1,247.79	3,847.19	11,852.81	25	3,192.41
	3413 - Totals	\$15,700.00	\$1,247.79	\$3,847.19	\$11,852.81	25%	\$3,192.41
3491							
3491.000	Jobbing-Labor	21,000.00	2,652.17	2,652.17	18,347.83	13	15,722.55
	3491 - Totals	\$21,000.00	\$2,652.17	\$2,652.17	\$18,347.83	13%	\$15,722.55
3492							
3492.000	Jobbing-Materials/Parts	1,000.00	1,428.49	1,428.49	(428.49)	143	.00
	3492 - Totals	\$1,000.00	\$1,428.49	\$1,428.49	(\$428.49)	143%	\$0.00
3493							
3493.000	Jobbing-Equipment	1,000.00	.00	.00	1,000.00	0	.00
	3493 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
	Department 340 - Operating Revenue Totals	\$3,355,700.00	\$256,776.98	\$741,943.87	\$2,613,756.13	22%	\$628,580.15
Department 350 - Non-Operating Revenue							
3501							
3501.001	Connection Fees	18,000.00	.00	2,980.00	15,020.00	17	730.00
3501.003	Other Revenue	.00	.00	(47.00)	47.00	+++	50.00
	3501 - Totals	\$18,000.00	\$0.00	\$2,933.00	\$15,067.00	16%	\$780.00
	Department 350 - Non-Operating Revenue Totals	\$18,000.00	\$0.00	\$2,933.00	\$15,067.00	16%	\$780.00



Income Statement

Through 09/30/18

Detail Listing

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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 210 - Water Fund							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	48,000.00	4,082.89	12,493.15	35,506.85	26	15,357.94
	3610 - Totals	\$48,000.00	\$4,082.89	\$12,493.15	\$35,506.85	26%	\$15,357.94
	Department 360 - Uses of Prop & Investment Totals	\$48,000.00	\$4,082.89	\$12,493.15	\$35,506.85	26%	\$15,357.94
	Department 380 - Miscellaneous						
3820							
3820.000	Bad Debt Collected	.00	43.79	367.39	(367.39)	+++	296.59
	3820 - Totals	\$0.00	\$43.79	\$367.39	(\$367.39)	+++	\$296.59
	Department 380 - Miscellaneous Totals	\$0.00	\$43.79	\$367.39	(\$367.39)	+++	\$296.59
	Department 390 - Cash Basis Receipts						
3950							
3950.540	Transfer in from fund 540	50,000.00	.00	.00	50,000.00	0	.00
3950.720	Transfer In Cap Water	.00	.00	90,000.00	(90,000.00)	+++	.00
	3950 - Totals	\$50,000.00	\$0.00	\$90,000.00	(\$40,000.00)	180%	\$0.00
	Department 390 - Cash Basis Receipts Totals	\$50,000.00	\$0.00	\$90,000.00	(\$40,000.00)	180%	\$0.00
	Division 300 - Revenue Totals	\$3,494,100.00	\$266,503.66	\$853,337.41	\$2,640,762.59	24%	\$645,014.68
	REVENUE TOTALS	\$3,494,100.00	\$266,503.66	\$853,337.41	\$2,640,762.59	24%	\$645,014.68
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.004	Overtime	22,999.95	.00	.00	22,999.95	0	.00
5110.010	Temp Wages	20,000.00	.00	.00	20,000.00	0	.00
	5110 - Totals	\$42,999.95	\$0.00	\$0.00	\$42,999.95	0%	\$0.00
5120							
5120.001	Annual Leave	8,396.00	.00	.00	8,396.00	0	.00
5120.002	SBS	3,150.57	.00	.00	3,150.57	0	.00
5120.003	Medicare	745.24	.00	.00	745.24	0	.00
5120.004	PERS	6,464.99	.00	.00	6,464.99	0	.00
5120.007	Workmen's Compensation	1,831.80	.00	.00	1,831.80	0	.00
	5120 - Totals	\$20,588.60	\$0.00	\$0.00	\$20,588.60	0%	\$0.00



Income Statement

Through 09/30/18

Detail Listing

Include Rollup Account/Rollup to Account

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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5203							
5203.005	Heating Fuel	5,000.00	8.83	110.92	4,889.08	2	422.44
5203 - Totals		\$5,000.00	\$8.83	\$110.92	\$4,889.08	2%	\$422.44
5205							
5205.000	Insurance	20,793.00	2,532.88	7,598.64	13,194.36	37	5,198.10
5205 - Totals		\$20,793.00	\$2,532.88	\$7,598.64	\$13,194.36	37%	\$5,198.10
5206							
5206.000	Supplies	1,200.00	.00	128.78	1,071.22	11	10.86
5206 - Totals		\$1,200.00	\$0.00	\$128.78	\$1,071.22	11%	\$10.86
5208							
5208.000	Bldg Repair & Maint	10,000.00	1,010.01	1,010.01	8,989.99	10	1,428.46
5208 - Totals		\$10,000.00	\$1,010.01	\$1,010.01	\$8,989.99	10%	\$1,428.46
5211							
5211.000	Data Processing Fees	40,000.00	3,333.33	9,999.99	30,000.01	25	9,444.24
5211.001	Information Technology Special Projects	7,797.00	.00	.00	7,797.00	0	.00
5211 - Totals		\$47,797.00	\$3,333.33	\$9,999.99	\$37,797.01	21%	\$9,444.24
5212							
5212.000	Contracted/Purchased Serv	12,787.00	.00	.00	12,787.00	0	53,512.95
5212 - Totals		\$12,787.00	\$0.00	\$0.00	\$12,787.00	0%	\$53,512.95
5214							
5214.000	Interdepartment Services	431,045.00	59,727.03	108,459.87	322,585.13	25	123,550.39
5214 - Totals		\$431,045.00	\$59,727.03	\$108,459.87	\$322,585.13	25%	\$123,550.39
5222							
5222.000	Postage	7,000.00	562.50	1,687.50	5,312.50	24	1,012.50
5222 - Totals		\$7,000.00	\$562.50	\$1,687.50	\$5,312.50	24%	\$1,012.50
5224							
5224.000	Dues & Publications	2,000.00	.00	.00	2,000.00	0	415.00
5224 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$415.00
5226							
5226.000	Advertising	1,500.00	249.00	249.00	1,251.00	17	.00
5226 - Totals		\$1,500.00	\$249.00	\$249.00	\$1,251.00	17%	\$0.00



Income Statement

Through 09/30/18

Detail Listing

Include Rollup Account/Rollup to Account

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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5231							
5231.000	Credit Card Expense	35,000.00	2,443.19	7,378.45	27,621.55	21	9,120.17
5231 - Totals		\$35,000.00	\$2,443.19	\$7,378.45	\$27,621.55	21%	\$9,120.17
5290							
5290.000	Other Expenses	500.00	.00	.00	500.00	0	.00
5290 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
Department 601 - Administration Totals		\$638,210.55	\$69,866.77	\$136,623.16	\$501,587.39	21%	\$204,115.11
Department 605 - Distribution							
5110							
5110.001	Regular Salaries/Wages	201,330.22	8,123.73	24,045.73	177,284.49	12	26,705.72
5110.002	Holidays	.00	748.72	2,035.84	(2,035.84)	+++	1,745.14
5110.003	Sick Leave	.00	560.88	837.28	(837.28)	+++	1,244.18
5110.004	Overtime	.00	1,390.77	2,400.55	(2,400.55)	+++	3,227.72
5110 - Totals		\$201,330.22	\$10,824.10	\$29,319.40	\$172,010.82	15%	\$32,922.76
5120							
5120.001	Annual Leave	.00	1,898.92	5,462.72	(5,462.72)	+++	6,343.64
5120.002	SBS	12,341.21	784.52	2,145.94	10,195.27	17	2,411.24
5120.003	Medicare	2,919.27	185.56	507.59	2,411.68	17	570.31
5120.004	PERS	56,592.41	6,537.08	11,390.07	45,202.34	20	7,753.07
5120.005	Health Insurance	100,816.56	5,560.27	16,453.97	84,362.59	16	13,237.29
5120.006	Life Insurance	28.32	2.66	7.73	20.59	27	7.18
5120.007	Workmen's Compensation	8,576.78	545.18	1,491.30	7,085.48	17	1,595.08
5120 - Totals		\$181,274.55	\$15,514.19	\$37,459.32	\$143,815.23	21%	\$31,917.81
5201							
5201.000	Training and Travel	4,500.00	100.00	150.00	4,350.00	3	.00
5201 - Totals		\$4,500.00	\$100.00	\$150.00	\$4,350.00	3%	\$0.00
5202							
5202.000	Uniforms	500.00	98.35	98.35	401.65	20	.00
5202 - Totals		\$500.00	\$98.35	\$98.35	\$401.65	20%	\$0.00
5203							
5203.001	Electric	33,000.00	.00	6,092.13	26,907.87	18	6,553.72
5203 - Totals		\$33,000.00	\$0.00	\$6,092.13	\$26,907.87	18%	\$6,553.72



Income Statement

Through 09/30/18

Detail Listing

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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 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5204							
5204.001	Cell Phone Stipend	900.00	75.00	225.00	675.00	25	225.00
5204 - Totals		\$900.00	\$75.00	\$225.00	\$675.00	25%	\$225.00
5206							
5206.000	Supplies	13,000.00	23.97	138.38	12,861.62	1	4,545.59
5206 - Totals		\$13,000.00	\$23.97	\$138.38	\$12,861.62	1%	\$4,545.59
5207							
5207.000	Repairs & Maintenance	7,000.00	257.24	103.34	6,896.66	1	546.77
5207 - Totals		\$7,000.00	\$257.24	\$103.34	\$6,896.66	1%	\$546.77
5212							
5212.000	Contracted/Purchased Serv	25,000.00	.00	.00	25,000.00	0	.00
5212 - Totals		\$25,000.00	\$0.00	\$0.00	\$25,000.00	0%	\$0.00
5221							
5221.000	Transportation/Vehicles	15,388.00	994.17	3,080.30	12,307.70	20	3,090.11
5221 - Totals		\$15,388.00	\$994.17	\$3,080.30	\$12,307.70	20%	\$3,090.11
5223							
5223.000	Tools & Small Equipment	3,100.00	349.95	349.95	2,750.05	11	.00
5223 - Totals		\$3,100.00	\$349.95	\$349.95	\$2,750.05	11%	\$0.00
5227							
5227.002	Rent-Equipment	3,000.00	.00	.00	3,000.00	0	739.66
5227 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$739.66
5290							
5290.000	Other Expenses	500.00	.00	.00	500.00	0	.00
5290.100	Unanticipated Repairs	200,000.00	2,235.08	2,235.08	197,764.92	1	16,251.96
5290 - Totals		\$200,500.00	\$2,235.08	\$2,235.08	\$198,264.92	1%	\$16,251.96
Department 605 - Distribution Totals		\$688,492.77	\$30,472.05	\$79,251.25	\$609,241.52	12%	\$96,793.38
Department 610 - Treatment							
5110							
5110.001	Regular Salaries/Wages	4,836.00	4,130.53	13,947.01	(9,111.01)	288	15,672.51
5110.004	Overtime	.00	.00	64.24	(64.24)	+++	581.33
5110 - Totals		\$4,836.00	\$4,130.53	\$14,011.25	(\$9,175.25)	290%	\$16,253.84
5120							
5120.002	SBS	296.51	253.20	858.91	(562.40)	290	1,005.94



Income Statement

Through 09/30/18

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 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 610 - Treatment							
5120.003	Medicare	70.14	59.91	203.18	(133.04)	290	237.99
5120.004	PERS	1,359.13	2,770.70	4,944.46	(3,585.33)	364	3,610.11
5120.005	Health Insurance	.00	1,930.29	6,017.71	(6,017.71)	+++	5,572.62
5120.006	Life Insurance	.00	.88	2.89	(2.89)	+++	3.44
5120.007	Workmen's Compensation	206.05	175.97	596.87	(390.82)	290	736.59
5120 - Totals		\$1,931.83	\$5,190.95	\$12,624.02	(\$10,692.19)	653%	\$11,166.69
5201							
5201.000	Training and Travel	6,000.00	143.50	143.50	5,856.50	2	(210.00)
5201 - Totals		\$6,000.00	\$143.50	\$143.50	\$5,856.50	2%	(\$210.00)
5202							
5202.000	Uniforms	400.00	.00	102.65	297.35	26	.00
5202 - Totals		\$400.00	\$0.00	\$102.65	\$297.35	26%	\$0.00
5203							
5203.001	Electric	40,000.00	.00	7,310.81	32,689.19	18	7,256.33
5203 - Totals		\$40,000.00	\$0.00	\$7,310.81	\$32,689.19	18%	\$7,256.33
5206							
5206.000	Supplies	87,000.00	393.23	29,845.92	57,154.08	34	18,369.22
5206 - Totals		\$87,000.00	\$393.23	\$29,845.92	\$57,154.08	34%	\$18,369.22
5207							
5207.000	Repairs & Maintenance	17,000.00	.00	645.34	16,354.66	4	.00
5207 - Totals		\$17,000.00	\$0.00	\$645.34	\$16,354.66	4%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	43,500.00	9,306.15	11,986.81	31,513.19	28	7,588.85
5212 - Totals		\$43,500.00	\$9,306.15	\$11,986.81	\$31,513.19	28%	\$7,588.85
5223							
5223.000	Tools & Small Equipment	7,800.00	.00	.00	7,800.00	0	.00
5223 - Totals		\$7,800.00	\$0.00	\$0.00	\$7,800.00	0%	\$0.00
5224							
5224.000	Dues & Publications	.00	.00	.00	.00	+++	75.00
5224 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$75.00
5290							
5290.000	Other Expenses	1,500.00	463.00	849.56	650.44	57	.00
5290 - Totals		\$1,500.00	\$463.00	\$849.56	\$650.44	57%	\$0.00
Department 610 - Treatment Totals		\$209,967.83	\$19,627.36	\$77,519.86	\$132,447.97	37%	\$60,499.93



Income Statement

Through 09/30/18

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 210 - Water Fund								
EXPENSE								
		Division 600 - Operations Totals	\$1,536,671.15	\$119,966.18	\$293,394.27	\$1,243,276.88	19%	\$361,408.42
		Division 640 - Depreciation/Amortization						
6202								
6202.000	Depreciation-Plants		.00	81,946.80	245,840.40	(245,840.40)	+++	226,359.51
		6202 - Totals	\$0.00	\$81,946.80	\$245,840.40	(\$245,840.40)	+++	\$226,359.51
6205								
6205.000	Depreciation-Buildings		.00	24,700.79	74,102.37	(74,102.37)	+++	39,124.68
		6205 - Totals	\$0.00	\$24,700.79	\$74,102.37	(\$74,102.37)	+++	\$39,124.68
6206								
6206.000	Depreciation-Machinery		.00	306.08	918.24	(918.24)	+++	918.24
		6206 - Totals	\$0.00	\$306.08	\$918.24	(\$918.24)	+++	\$918.24
		Division 640 - Depreciation/Amortization Totals	\$0.00	\$106,953.67	\$320,861.01	(\$320,861.01)	+++	\$266,402.43
		Division 650 - Debt Payments						
5295								
5295.000	Interest Expense		132,552.00	3,829.91	4,997.16	127,554.84	4	8,089.98
		5295 - Totals	\$132,552.00	\$3,829.91	\$4,997.16	\$127,554.84	4%	\$8,089.98
7301								
7301.000	Note Principal Payments		451,769.00	26,905.00	31,482.46	420,286.54	7	41,188.35
		7301 - Totals	\$451,769.00	\$26,905.00	\$31,482.46	\$420,286.54	7%	\$41,188.35
		Division 650 - Debt Payments Totals	\$584,321.00	\$30,734.91	\$36,479.62	\$547,841.38	6%	\$49,278.33
		Division 670 - Fixed Assets						
7106								
7106.000	Fixed Assets-Machinery		53,419.00	.00	.00	53,419.00	0	.00
		7106 - Totals	\$53,419.00	\$0.00	\$0.00	\$53,419.00	0%	\$0.00
		Division 670 - Fixed Assets Totals	\$53,419.00	\$0.00	\$0.00	\$53,419.00	0%	\$0.00
		Division 680 - Transfers Between Funds						
7200								
7200.000	Interfund Transfers Out		228,200.00	228,200.00	228,200.00	.00	100	1,527,760.35
		7200 - Totals	\$228,200.00	\$228,200.00	\$228,200.00	\$0.00	100%	\$1,527,760.35
		Division 680 - Transfers Between Funds Totals	\$228,200.00	\$228,200.00	\$228,200.00	\$0.00	100%	\$1,527,760.35
		EXPENSE TOTALS	\$2,402,611.15	\$485,854.76	\$878,934.90	\$1,523,676.25	37%	\$2,204,849.53
		Fund 210 - Water Fund Totals						
		REVENUE TOTALS	3,494,100.00	266,503.66	853,337.41	2,640,762.59	24%	645,014.68
		EXPENSE TOTALS	2,402,611.15	485,854.76	878,934.90	1,523,676.25	37%	2,204,849.53



Income Statement

Through 09/30/18

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	210 - Water Fund Net Gain (Loss)	\$1,091,488.85	(\$219,351.10)	(\$25,597.49)	(\$1,117,086.34)	(2%)	(\$1,559,834.85)
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	3,494,100.00	266,503.66	853,337.41	2,640,762.59	24%	645,014.68
	EXPENSE TOTALS	2,402,611.15	485,854.76	878,934.90	1,523,676.25	37%	2,204,849.53
Fund Type	Enterprise Funds Net Gain (Loss)	\$1,091,488.85	(\$219,351.10)	(\$25,597.49)	(\$1,117,086.34)	(2%)	(\$1,559,834.85)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	21,199,100.00	711,629.82	1,298,463.57	19,900,636.43	6%	2,242,262.88
	EXPENSE TOTALS	20,294,039.96	629,843.03	1,118,883.04	19,175,156.92	6%	2,247,190.40
Fund Category	Proprietary Funds Net Gain (Loss)	\$905,060.04	\$81,786.79	\$179,580.53	(\$725,479.51)	20%	(\$4,927.52)
	Grand Totals						
	REVENUE TOTALS	21,199,100.00	711,629.82	1,298,463.57	19,900,636.43	6%	2,242,262.88
	EXPENSE TOTALS	20,294,039.96	629,843.03	1,118,883.04	19,175,156.92	6%	2,247,190.40
	Grand Total Net Gain (Loss)	\$905,060.04	\$81,786.79	\$179,580.53	(\$725,479.51)	20%	(\$4,927.52)



Balance Sheet

Through 09/30/18

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	720 - Capital Projects-Water				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	658,541.52	1,076,965.43	(418,423.91)	(38.85)
	1030 - Totals	\$658,541.52	\$1,076,965.43	(\$418,423.91)	(38.85%)
1050					
1050.060	Accts Rec.- State	576,251.23	43,145.98	533,105.25	1,235.58
1050.070	Accts Rec.- Federal	.00	26,341.87	(26,341.87)	(100.00)
	1050 - Totals	\$576,251.23	\$69,487.85	\$506,763.38	729.28%
1590					
1590.000	Construction in Progress	491,879.48	1,273,143.95	(781,264.47)	(61.36)
	1590 - Totals	\$491,879.48	\$1,273,143.95	(\$781,264.47)	(61.36%)
	ASSETS TOTALS	\$1,726,672.23	\$2,419,597.23	(\$692,925.00)	(28.64%)
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	1,319,191.95	1,319,191.95	.00	.00
2800.002	Contributed Cap.-State	181,396.23	181,396.23	.00	.00
	2800 - Totals	\$1,500,588.18	\$1,500,588.18	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	363,522.04	363,522.04	.00	.00
	2900 - Totals	\$363,522.04	\$363,522.04	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	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)	(2,379,602.71)	.00	.00
	2920 - Totals	(\$2,379,602.71)	(\$2,379,602.71)	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(363,522.04)	(363,522.04)	.00	.00
	2965 - Totals	(\$363,522.04)	(\$363,522.04)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$864,689.90	\$864,689.90	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(656,804.31)			
	Fund Revenues	(445,126.16)			
	Fund Expenses	239,948.14			
	FUND EQUITY TOTALS	\$1,726,672.23	\$864,689.90	\$861,982.33	99.69%
	LIABILITIES AND FUND EQUITY TOTALS	\$1,726,672.23	\$864,689.90	\$861,982.33	99.69%
Fund	720 - Capital Projects-Water Totals	\$0.00	\$1,554,907.33	(\$1,554,907.33)	(100.00%)



Balance Sheet

Through 09/30/18

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 Totals			\$0.00	\$1,554,907.33	(\$1,554,907.33)	(100.00%)



Balance Sheet

Through 09/30/18

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	210 - Water Fund				
	ASSETS				
1027					
1027.000	Change in FMV-Investments	(26,753.00)	1,372.00	(28,125.00)	(2,049.93)
1027 - Totals		(\$26,753.00)	\$1,372.00	(\$28,125.00)	(2,049.93%)
1030					
1030.100	Investment-Central Trea.	1,383,722.54	1,167,214.68	216,507.86	18.55
1030 - Totals		\$1,383,722.54	\$1,167,214.68	\$216,507.86	18.55%
1050					
1050.000	Accts Rec.-Misc Billing	1,384.49	(2,594.13)	3,978.62	153.37
1050.010	Accts Rec.-Utility Billing	174,406.37	176,392.53	(1,986.16)	(1.13)
1050.050	Accts Rec.-Collections	29,535.53	13,540.73	15,994.80	118.12
1050.900	Allowance - Doubtful Acct	(29,535.53)	(13,540.73)	(15,994.80)	(118.12)
1050 - Totals		\$175,790.86	\$173,798.40	\$1,992.46	1.15%
1070					
1070.010	Notes Receivable	(.01)	(.01)	.00	.00
1070 - Totals		(\$0.01)	(\$0.01)	\$0.00	0.00%
1100					
1100.010	Inventory - Materials	223,961.52	235,062.65	(11,101.13)	(4.72)
1100 - Totals		\$223,961.52	\$235,062.65	(\$11,101.13)	(4.72%)
1200					
1200.020	Prepaid Insurance	22,795.92	15,594.32	7,201.60	46.18
1200.030	Prepaid Workers Compensation Insurance	8,145.68	8,698.22	(552.54)	(6.35)
1200 - Totals		\$30,941.60	\$24,292.54	\$6,649.06	27.37%
1425					
1425.000	Deferred Outflow OPEB	10,792.00	.00	10,792.00	+++
1425 - Totals		\$10,792.00	\$0.00	\$10,792.00	+++
1520					
1520.100	Water Plant	36,217,188.13	34,057,333.22	2,159,854.91	6.34
1520 - Totals		\$36,217,188.13	\$34,057,333.22	\$2,159,854.91	6.34%
1540					
1540.000	Buildings	8,894,611.74	8,894,611.74	.00	.00
1540 - Totals		\$8,894,611.74	\$8,894,611.74	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	167,995.95	167,995.95	.00	.00
1550 - Totals		\$167,995.95	\$167,995.95	\$0.00	0.00%



Balance Sheet

Through 09/30/18

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 210 - Water Fund					
ASSETS					
1590					
1590.000	Construction in Progress	(.11)	(.11)	.00	.00
1590 - Totals		(\$0.11)	(\$0.11)	\$0.00	0.00%
1620					
1620.000	Accumulated Depr Ut Plant	(15,697,656.16)	(14,694,813.69)	(1,002,842.47)	(6.82)
1620 - Totals		(\$15,697,656.16)	(\$14,694,813.69)	(\$1,002,842.47)	(6.82%)
1640					
1640.000	Accumulated Depr Building	(964,383.57)	(632,996.41)	(331,387.16)	(52.35)
1640 - Totals		(\$964,383.57)	(\$632,996.41)	(\$331,387.16)	(52.35%)
1650					
1650.000	Accumulated Depr Equipmnt	(143,721.68)	(140,048.72)	(3,672.96)	(2.62)
1650 - Totals		(\$143,721.68)	(\$140,048.72)	(\$3,672.96)	(2.62%)
1810					
1810.100	Water Rights ALP	23,483.00	23,483.00	.00	.00
1810 - Totals		\$23,483.00	\$23,483.00	\$0.00	0.00%
1825					
1825.000	Deferred Outflow Pension	32,488.00	114,426.00	(81,938.00)	(71.61)
1825 - Totals		\$32,488.00	\$114,426.00	(\$81,938.00)	(71.61%)
ASSETS TOTALS		\$30,328,460.81	\$29,391,731.24	\$936,729.57	3.19%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2060					
2060.000	Compensated Absences Pay.	18,246.43	19,317.00	(1,070.57)	(5.54)
2060 - Totals		\$18,246.43	\$19,317.00	(\$1,070.57)	(5.54%)
2100					
2100.007	Deposits - Water	100.00	100.00	.00	.00
2100 - Totals		\$100.00	\$100.00	\$0.00	0.00%
2200					
2200.002	Interest Payable-Notes	33,383.50	28,391.78	4,991.72	17.58
2200 - Totals		\$33,383.50	\$28,391.78	\$4,991.72	17.58%
2450					
2450.300	Deferred Inflow OPEB	37,622.00	.00	37,622.00	+++
2450.900	Net OPEB Liability	65,269.00	.00	65,269.00	+++
2450 - Totals		\$102,891.00	\$0.00	\$102,891.00	+++



Balance Sheet

Through 09/30/18

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	210 - Water Fund				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2500					
2500.500	Notes Payable-State	6,475,797.76	6,516,530.20	(40,732.44)	(.63)
2500.900	Net Pension Liability	344,534.00	491,297.00	(146,763.00)	(29.87)
	2500 - Totals	\$6,820,331.76	\$7,007,827.20	(\$187,495.44)	(2.68%)
2700					
2700.001	Unearned Water Sale Rev	.00	10,000.00	(10,000.00)	(100.00)
2700.300	Deferred Inflow Pension	55,677.00	5,476.00	50,201.00	916.75
	2700 - Totals	\$55,677.00	\$15,476.00	\$40,201.00	259.76%
	LIABILITIES TOTALS	\$7,030,629.69	\$7,071,111.98	(\$40,482.29)	(0.57%)
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	53,838.86	53,838.86	.00	.00
2800.002	Contributed Cap.-State	13,579,799.42	13,579,799.42	.00	.00
2800.003	Contributed Cap.-Local	80,301.48	80,301.48	.00	.00
	2800 - Totals	\$13,713,939.76	\$13,713,939.76	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	(11,860.61)	(11,860.61)	.00	.00
	2900 - Totals	(\$11,860.61)	(\$11,860.61)	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	(1,024,704.43)	(1,024,704.43)	.00	.00
	2910 - Totals	(\$1,024,704.43)	(\$1,024,704.43)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	11,095,604.68	11,193,653.68	(98,049.00)	(.88)
2920.500	Post Soft Close Entries	(2,434.18)	(2,434.18)	.00	.00
	2920 - Totals	\$11,093,170.50	\$11,191,219.50	(\$98,049.00)	(0.88%)
2965					
2965.000	P/Y Encumbrance Control	11,859.89	11,859.89	.00	.00
	2965 - Totals	\$11,859.89	\$11,859.89	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$23,782,405.11	\$23,880,454.11	(\$98,049.00)	(0.41%)
	Prior Year Fund Equity Adjustment	458,976.50			
	Fund Revenues	(853,337.41)			
	Fund Expenses	878,934.90			
	FUND EQUITY TOTALS	\$23,297,831.12	\$23,880,454.11	(\$582,622.99)	(2.44%)
	LIABILITIES AND FUND EQUITY TOTALS	\$30,328,460.81	\$30,951,566.09	(\$623,105.28)	(2.01%)



Balance Sheet

Through 09/30/18

Detail Listing

Include Rollup Account/Rollup to Account

Account		Account Description		Current YTD	Prior Year		
				Balance	YTD Total	Net Change	Change %
Fund Category	Proprietary Funds						
Fund Type	Enterprise Funds						
	Fund	210 - Water Fund	Totals	\$0.00	(\$1,559,834.85)	\$1,559,834.85	100.00%
	Fund Type	Enterprise Funds	Totals	\$0.00	(\$1,559,834.85)	\$1,559,834.85	100.00%
	Fund Category	Proprietary Funds	Totals	\$0.00	(\$4,927.52)	\$4,927.52	100.00%
			Grand Totals	\$0.00	(\$4,927.52)	\$4,927.52	100.00%

**Wastewater Utility
Financial Analysis
As Of, And For the Fiscal year Ending September 30, 2018**

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	826,465	 Not Significantly Different	 Slightly Less Than Plan	
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	146,280	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	277,748	 Less Than Last Year	 Exceeded Plan	EBIDA is lower than prior year as aging infrastructure is so old it is no longer being depreciated, there was also grant revenue last year
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	62,593	 Not Significantly Different	 Exceeded Plan	Expenses lower than budgeted and fewer assets are being depreciated
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	(21,584)	 Worse Than Last Year	 Exceeded Plan	Infrastructure is so old is no longer being depreciated, yet is still in use.
Total Working Capital (What total resources are available in the fund)	7,056,100	 Not Significantly Different	 Met Plan	
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	2,790,524	 More than Prior Year	 Met Plan	Watch trend 
Undesignated Working Capital (How much of the fund's resources are available?)	3,656,675	 Less Than Last Year	 Met Plan	Needed for infrastructure improvement and emergency repairs
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	963.41	 Less Than Last Year	 Met Plan	Watch trend-using up working capital 
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	499.27	 Less Than Last Year	 Met Plan	Watch trend-using up working capital 

The fund's total working capital decreased from the same period last year—indicative of increased appropriations of working capital for FY2019 capital projects., While the Wastewater Fund's working capital is greater than most other CBS enterprise funds, its situation is similar to others where there is significant need now and in the near future beyond available working capital for capital investments to maintain infrastructure. The wastewater treatment plant was constructed from 1984-1988 (for \$31 million in today's dollars) and is due for a renovation. This renovation is to be funded with low interest DEC loans.

City and Borough of Sitka
Wastewater Utility
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2019

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 25%)	Variance To FY2019 Plan
Revenue:									
Wastewater Fees	789,156	-	-	-	789,156	740,673	48,483	789,000	156
Jobbing	32,873	-	-	-	32,873	44,684	(11,811)	61,750	(28,877)
Other Operating Revenue	4,436	-	-	-	4,436	1,227	3,209	12,800	(8,364)
Total Revenue:	826,465	-	-	-	826,465	786,584	39,881	863,550	(37,085)
Cost of Sales:									
Collections	254,736	-	-	-	254,736	221,791	(32,945)	386,362	131,626
Treatment	105,973	-	-	-	105,973	80,773	(25,200)	53,574	(52,399)
Fixed assets	8,283	-	-	-	8,283	-	(8,283)	12,570	4,287
Depreciation	218,157	-	-	-	218,157	308,527	90,370	218,158	1
Total Cost of Sales:	587,149	-	-	-	587,149	611,091	23,942	670,664	83,515
Gross Margin:	239,316	-	-	-	239,316	175,493	63,823	192,887	46,430
	28.96%				28.96%	22.31%	6.65%	22.34%	6.62%
Selling and Administrative Expenses	179,725	-	-	-	179,725	162,299	(17,426)	242,490	62,765
Earnings Before Interest (EBI):	59,591	-	-	-	59,591	13,194	46,397	(49,604)	109,195
	7.21%				7.21%	1.68%	5.53%	-5.74%	12.95%
Non-operating Revenue and Expense:									
Non-operating revenue:	38,396	-	-	-	38,396	31,349	7,047	28,250	10,146
Grant Revenue	35	-	-	-	35	35,927	(35,892)	35	-
Interest Expense:	(35,429)	-	-	-	(35,429)	(15,782)	(19,648)	(35,429)	-
Total Non-operating Revenue & Expense:	3,002	-	-	-	3,002	51,495	(48,493)	(7,144)	10,146
Net Income:	62,593	-	-	-	62,593	64,689	(2,096)	(56,748)	119,341
	7.57%				7.57%	8.22%	-5.25%	-6.57%	14.15%
Earnings Before Interest and Depreciation (EBIDA):	277,748				277,748	321,721	(43,973)	168,554	109,195
	33.61%				33.61%	40.90%	-7.29%	19.52%	14.09%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	280,750	-	-	-	280,750	373,216	(92,466)	161,410	119,340
Debt Principal	84,177	-	-	-	84,177	73,615	(10,562)	84,177	0
Debt Principal Coverage Surplus/Deficit	196,573	-	-	-	196,573	299,601	(103,028)	77,233	119,340
Debt Principal Coverage Percentage	334%				333.52%	506.98%	-173.46%	191.75%	141.77%

City and Borough of Sitka
Wastewater Utility
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2019

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 25%)	Variance To FY2019 Plan
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	196,573	-	-	-	196,573	299,601	(103,028)	77,233	119,340
Depreciation	218,157	-	-	-	218,157	308,527	90,370	218,158	(1)
Cash Accumulated For/(Taken From) Asset Replacement	(21,584)	-	-	-	(21,584)	(8,927)	(12,658)	(140,924)	119,340
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	196,573	-	-	-	196,573	299,601	(103,028)	77,233	119,340
CapEx, Accruals, and other Balance Sheet Changes	(52,070)	-	-	-	(52,070)	(77,325)	25,255	(52,070)	-
Increase in (Decrease in) Working Capital	144,503	-	-	-	144,503	222,276	(77,773)	25,163	119,340
Plus Beginning Total Working Capital	6,911,597				6,911,597	6,696,245	215,352	6,815,455	96,142
Equals Ending Total Working Capital:	7,056,100	-	-	-	7,056,100	6,918,521	137,580	6,840,618	215,482
Repair Reserve (1% of PPE):	570,632	-	-	-	570,632				
Working Capital Designated for CapEx	2,828,793	-	-	-	2,828,793				
Undesignated Working Capital	3,656,675	-	-	-	3,656,675				
Total Working Capital:	7,056,100	-	-	-	7,056,100				
Days On Hand Annual Cash Outlays in Total Working Capital:	963.41	-	-	-	963.41				
Days On Hand Annual Cash Outlays in Total Working Capital									
Less Repair Reserve:	885.50	-	-	-	885.50				
Days On Hand Annual Cash Outlays in Undesignated Working Capital	499.27	-	-	-	499.27				
Working Current Assets	7,547,731	-	-	-	7,547,731				
Current Liabilities	(154,735)	-	-	-	(154,735)				
CPLTD	(336,707)	-	-	-	(336,707)				
Total Working Capital	7,056,289	-	-	-	7,056,289				

Project	FY2019 Appropriations	FY2019 Payments-Loan Grant & Other	Cash	State Grant A/R	State Loan A/R	Federal Loan A/R	Construction In Progress 6/30/2018	Advertising Expenses	Supplies Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Other & Mixed Project Expense	Total Expenses	Construction In Progress 6/30/2019	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90447 - WWTP Control System	\$ -	\$ -	\$ 85,402.53	\$ -	\$ -	\$ -	\$ 14,597.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,597.47	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 85,402.53
90531 - Monastery/Kincaid Sewer Design Re	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00
90565 - Jamestown Bay Lift Station Rebuild	\$ -	\$ -	\$ 58,231.68	\$ -	\$ -	\$ -	\$ 26,768.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,768.32	\$ 85,000.00	\$ -	\$ -	\$ -	\$ 58,231.68
90655 - WWTP Rehabilitation	\$ 50,000.00	\$ -	\$ 59,608.88	\$ -	\$ -	\$ -	\$ 115,060.32	\$ -	\$ -	\$ 54,585.84	\$ 7,581.63	\$ -	\$ 62,167.47	\$ 177,227.79	\$ 236,836.67	\$ -	\$ -	\$ -	\$ 59,608.88
90676 - Brady Street Lift Station	\$ -	\$ -	\$ 164,929.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70.53	\$ -	\$ 70.53	\$ 70.53	\$ 165,000.00	\$ -	\$ -	\$ -	\$ 164,929.47
90713 - Crescent & Landfill Lift Station Repl	\$ -	\$ 50,259.97	\$ 582,165.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 582,165.87	\$ -	\$ -	\$ -	\$ 582,165.87
90750 - WWTP Building Envelope	\$ (50,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,994.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,994.60	\$ 24,994.60	\$ -	\$ -	\$ -	\$ -
90783 - Replace Generators - Lift Stations	\$ -	\$ -	\$ 236,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236,000.00	\$ -	\$ -	\$ -	\$ 236,000.00
90784 - WWTP Garage Door & Blowers	\$ -	\$ -	\$ 51,948.61	\$ -	\$ -	\$ -	\$ 38,051.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,051.39	\$ 90,000.00	\$ -	\$ -	\$ -	\$ 51,948.61
90790 - DeGroff Street Utilities and Street Li	\$ -	\$ 32,964.78	\$ (231,881.84)	\$ -	\$ 410,193.89	\$ (0.01)	\$ 332,505.65	\$ -	\$ -	\$ 213,576.54	\$ 54,369.95	\$ (168,806.32)	\$ 99,140.17	\$ 431,645.82	\$ 609,957.86	\$ -	\$ 34,941.03	\$ 34,941.03	\$ 143,371.01
90796 - Brady Street Water/Wastewater HP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90800 - Hypochlorite Injection System	\$ -	\$ -	\$ 24,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000.00	\$ -	\$ -	\$ -	\$ 24,000.00
90801 - Sitka FY17 Paving	\$ (45,000.00)	\$ -	\$ 30,491.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,491.08	\$ -	\$ -	\$ -	\$ 30,491.08
90803 - Marine Street Street Improvements	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00
90805 - Replace 1995 CCTV Equipment	\$ -	\$ -	\$ 1,002.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,002.00	\$ -	\$ -	\$ -	\$ 1,002.00
90808 - Replace WWTP Chlorine Generator	\$ -	\$ -	\$ 38,291.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,291.78	\$ -	\$ -	\$ -	\$ 38,291.78
90809 - Replace WWTP Influent Grinder	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
90813 - Upgrade RV Dump Site	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90816 - Channel Lift Station	\$ -	\$ -	\$ 99,861.58	\$ -	\$ -	\$ -	\$ 138.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138.42	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 99,861.58
90819 - South Lake / West Degroff Improver	\$ -	\$ 65,751.30	\$ (58,846.67)	\$ 57,987.55	\$ 4,435.27	\$ -	\$ -	\$ -	\$ (36,785.00)	\$ 470.24	\$ -	\$ -	\$ (36,314.76)	\$ (36,314.76)	\$ (32,738.61)	\$ -	\$ -	\$ -	\$ 3,576.15
90838 - Lincoln Street Paving (Harbor Way t	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
90843 - Lake Street (DeGroff to Arrowhead)	\$ -	\$ -	\$ 53,778.07	\$ -	\$ -	\$ -	\$ 21,221.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,221.93	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 53,778.07
90844 - Lincoln Street (Jeff Davis to Harbor I	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 75,000.00
90845 - Trailer-Mounted 3-Phase Generator	\$ -	\$ -	\$ 90,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000.00	\$ -	\$ -	\$ -	\$ 90,000.00
90846 - WWTP Generator Replacement	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
90856 - Thompsen Lift Station Rehabilitation	\$ -	\$ -	\$ 350,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000.00	\$ -	\$ -	\$ -	\$ 350,000.00
90858 - Eagle Way LS	\$ 85,000.00	\$ 258.62	\$ 219,964.72	\$ 35.28	\$ -	\$ -	\$ 258.62	\$ -	\$ -	\$ -	\$ 35.28	\$ -	\$ 35.28	\$ 293.90	\$ 220,293.90	\$ -	\$ -	\$ -	\$ 220,000.00
90862 - Japonsi Sewer Force Main Conditio	\$ 250,000.00	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -	\$ 250,000.00
90783 - Replace Lift station generators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90877 -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
90878 -	\$ 40,000.00	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 40,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -	\$ (133,865.43)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (133,865.43)	\$ -	\$ -	\$ -	\$ (133,865.43)
closed projects	\$ 335,000.00	\$ 149,234.67	\$ 2,391,082.33	\$ 58,022.83	\$ 414,629.16	\$ (0.01)	\$ 573,596.72	\$ -	\$ -	\$ 231,377.38	\$ 62,527.63	\$ (168,806.32)	\$ 125,098.69	\$ 698,695.41	\$ 3,562,429.72	\$ -	\$ 34,941.03	\$ 34,941.03	\$ 2,828,793.28



Balance Sheet

Through 09/30/18

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	730 - Capital Project-Waste Wtr				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	2,391,082.33	1,618,281.88	772,800.45	47.75
	1030 - Totals	\$2,391,082.33	\$1,618,281.88	\$772,800.45	47.75%
1050					
1050.060	Accts Rec.- State	472,652.00	878,540.53	(405,888.53)	(46.20)
1050.070	Accts Rec.- Federal	(.01)	.00	(.01)	+++
	1050 - Totals	\$472,651.99	\$878,540.53	(\$405,888.54)	(46.20%)
1590					
1590.000	Construction in Progress	573,596.72	1,451,525.24	(877,928.52)	(60.48)
	1590 - Totals	\$573,596.72	\$1,451,525.24	(\$877,928.52)	(60.48%)
	ASSETS TOTALS	\$3,437,331.04	\$3,948,347.65	(\$511,016.61)	(12.94%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2023					
2023.000	Retainage Payable	34,941.03	40,251.06	(5,310.03)	(13.19)
	2023 - Totals	\$34,941.03	\$40,251.06	(\$5,310.03)	(13.19%)
	LIABILITIES TOTALS	\$34,941.03	\$40,251.06	(\$5,310.03)	(13.19%)
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	2,129,958.34	2,129,958.34	.00	.00
2800.002	Contributed Cap.-State	127,507.33	127,507.33	.00	.00
	2800 - Totals	\$2,257,465.67	\$2,257,465.67	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	291,481.83	291,481.83	.00	.00
	2900 - Totals	\$291,481.83	\$291,481.83	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	1,787,725.83	1,787,725.83	.00	.00
	2910 - Totals	\$1,787,725.83	\$1,787,725.83	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(1,229,001.08)	(1,229,001.08)	.00	.00
	2920 - Totals	(\$1,229,001.08)	(\$1,229,001.08)	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(291,481.83)	(291,481.83)	.00	.00
	2965 - Totals	(\$291,481.83)	(\$291,481.83)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$2,816,190.42	\$2,816,190.42	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(206,347.37)			



Balance Sheet

Through 09/30/18

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 Revenues	(504,950.92)			
	Fund Expenses	125,098.70			
	FUND EQUITY TOTALS	\$3,402,390.01	\$2,816,190.42	\$586,199.59	20.82%
	LIABILITIES AND FUND EQUITY TOTALS	\$3,437,331.04	\$2,856,441.48	\$580,889.56	20.34%
Fund	730 - Capital Project-Waste Wtr Totals	\$0.00	\$1,091,906.17	(\$1,091,906.17)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$1,091,906.17	(\$1,091,906.17)	(100.00%)



Balance Sheet

Through 09/30/18

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 220 - Waste Water Treatment					
ASSETS					
1027					
1027.000	Change in FMV-Investments	(103,317.00)	5,265.00	(108,582.00)	(2,062.34)
1027 - Totals		(\$103,317.00)	\$5,265.00	(\$108,582.00)	(2,062.34%)
1030					
1030.100	Investment-Central Trea.	4,543,589.52	4,586,790.07	(43,200.55)	(.94)
1030 - Totals		\$4,543,589.52	\$4,586,790.07	(\$43,200.55)	(0.94%)
1050					
1050.000	Accts Rec.-Misc Billing	11,993.72	6,375.01	5,618.71	88.14
1050.010	Accts Rec.-Utility Billing	191,436.26	209,851.07	(18,414.81)	(8.78)
1050.050	Accts Rec.-Collections	40,519.57	18,551.59	21,967.98	118.42
1050.900	Allowance - Doubtful Acct	(40,519.57)	(18,551.59)	(21,967.98)	(118.42)
1050 - Totals		\$203,429.98	\$216,226.08	(\$12,796.10)	(5.92%)
1070					
1070.010	Notes Receivable	38,121.85	48,995.93	(10,874.08)	(22.19)
1070.020	Assessments Receivable	51,683.66	61,240.08	(9,556.42)	(15.60)
1070 - Totals		\$89,805.51	\$110,236.01	(\$20,430.50)	(18.53%)
1100					
1100.010	Inventory - Materials	69,795.16	68,416.47	1,378.69	2.02
1100 - Totals		\$69,795.16	\$68,416.47	\$1,378.69	2.02%
1200					
1200.020	Prepaid Insurance	21,714.61	19,399.81	2,314.80	11.93
1200.030	Prepaid Workers Compensation Insurance	28,237.89	32,215.96	(3,978.07)	(12.35)
1200 - Totals		\$49,952.50	\$51,615.77	(\$1,663.27)	(3.22%)
1425					
1425.000	Deferred Outflow OPEB	28,437.00	.00	28,437.00	+++
1425 - Totals		\$28,437.00	\$0.00	\$28,437.00	+++
1500					
1500.220	Easements - Sewer Fund	20,000.00	20,000.00	.00	.00
1500 - Totals		\$20,000.00	\$20,000.00	\$0.00	0.00%
1520					
1520.200	Waste Water Plant	54,613,759.68	52,098,157.78	2,515,601.90	4.83
1520 - Totals		\$54,613,759.68	\$52,098,157.78	\$2,515,601.90	4.83%
1540					
1540.000	Buildings	729,755.67	729,755.67	.00	.00
1540 - Totals		\$729,755.67	\$729,755.67	\$0.00	0.00%



Balance Sheet

Through 09/30/18

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 220 - Waste Water Treatment					
ASSETS					
1550					
1550.000	Machinery & Equipment	1,719,687.94	1,690,197.41	29,490.53	1.74
1550 - Totals		\$1,719,687.94	\$1,690,197.41	\$29,490.53	1.74%
1590					
1590.000	Construction in Progress	(.03)	(.03)	.00	.00
1590 - Totals		(\$0.03)	(\$0.03)	\$0.00	0.00%
1620					
1620.000	Accumulated Depr Ut Plant	(38,083,403.83)	(37,433,951.13)	(649,452.70)	(1.73)
1620 - Totals		(\$38,083,403.83)	(\$37,433,951.13)	(\$649,452.70)	(1.73%)
1640					
1640.000	Accumulated Depr Building	(347,891.08)	(314,291.92)	(33,599.16)	(10.69)
1640 - Totals		(\$347,891.08)	(\$314,291.92)	(\$33,599.16)	(10.69%)
1650					
1650.000	Accumulated Depr Equipmnt	(1,445,646.71)	(1,346,437.88)	(99,208.83)	(7.37)
1650 - Totals		(\$1,445,646.71)	(\$1,346,437.88)	(\$99,208.83)	(7.37%)
1825					
1825.000	Deferred Outflow Pension	156,039.00	371,945.00	(215,906.00)	(58.05)
1825 - Totals		\$156,039.00	\$371,945.00	(\$215,906.00)	(58.05%)
ASSETS TOTALS		\$22,243,993.31	\$20,853,924.30	\$1,390,069.01	6.67%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2060					
2060.000	Compensated Absences Pay.	52,519.21	41,025.56	11,493.65	28.02
2060 - Totals		\$52,519.21	\$41,025.56	\$11,493.65	28.02%
2200					
2200.002	Interest Payable-Notes	67,275.39	48,519.75	18,755.64	38.66
2200 - Totals		\$67,275.39	\$48,519.75	\$18,755.64	38.66%
2450					
2450.300	Deferred Inflow OPEB	99,134.00	.00	99,134.00	+++
2450.900	Net OPEB Liability	171,984.00	.00	171,984.00	+++
2450 - Totals		\$271,118.00	\$0.00	\$271,118.00	+++
2500					
2500.500	Notes Payable-State	7,132,519.45	6,583,271.77	549,247.68	8.34
2500.900	Net Pension Liability	1,210,251.00	1,596,972.00	(386,721.00)	(24.22)
2500 - Totals		\$8,342,770.45	\$8,180,243.77	\$162,526.68	1.99%



Balance Sheet

Through 09/30/18

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	220 - Waste Water Treatment				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2700					
2700.300	Deferred Inflow Pension	150,081.00	17,801.00	132,280.00	743.10
	2700 - Totals	\$150,081.00	\$17,801.00	\$132,280.00	743.10%
	LIABILITIES TOTALS	\$8,883,764.05	\$8,287,590.08	\$596,173.97	7.19%
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	612,127.32	612,127.32	.00	.00
2800.002	Contributed Cap.-State	34,325,051.72	34,325,051.72	.00	.00
2800.003	Contributed Cap.-Local	635,040.20	635,040.20	.00	.00
	2800 - Totals	\$35,572,219.24	\$35,572,219.24	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	1,022.25	1,022.25	.00	.00
	2900 - Totals	\$1,022.25	\$1,022.25	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	(3,482,121.66)	(3,482,121.66)	.00	.00
	2910 - Totals	(\$3,482,121.66)	(\$3,482,121.66)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(18,694,205.27)	(18,435,844.27)	(258,361.00)	(1.40)
2920.500	Post Soft Close Entries	6,575.00	6,575.00	.00	.00
	2920 - Totals	(\$18,687,630.27)	(\$18,429,269.27)	(\$258,361.00)	(1.40%)
2965					
2965.000	P/Y Encumbrance Control	(1,023.13)	(1,023.13)	.00	.00
	2965 - Totals	(\$1,023.13)	(\$1,023.13)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$13,402,466.43	\$13,660,827.43	(\$258,361.00)	(1.89%)
	Prior Year Fund Equity Adjustment	(216,920.31)			
	Fund Revenues	(881,367.64)			
	Fund Expenses	1,140,525.12			
	FUND EQUITY TOTALS	\$13,360,229.26	\$13,660,827.43	(\$300,598.17)	(2.20%)
	LIABILITIES AND FUND EQUITY TOTALS	\$22,243,993.31	\$21,948,417.51	\$295,575.80	1.35%
Fund	220 - Waste Water Treatment Totals	\$0.00	(\$1,094,493.21)	\$1,094,493.21	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$1,094,493.21)	\$1,094,493.21	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$2,587.04)	\$2,587.04	100.00%
	Grand Totals	\$0.00	(\$2,587.04)	\$2,587.04	100.00%



Income Statement

Through 09/30/18

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 730 - Capital Project-Waste Wtr							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	.00	35.28	35.28	(35.28)	+++	35,927.22
3101.020	Loan Proceeds						
		311,000.00	169,915.64	169,915.64	141,084.36	55	272,778.30
	3101 - Totals	\$311,000.00	\$169,950.92	\$169,950.92	\$141,049.08	55%	\$308,705.52
	Department 310 - State Revenue Totals	\$311,000.00	\$169,950.92	\$169,950.92	\$141,049.08	55%	\$308,705.52
Department 390 - Cash Basis Receipts							
3950							
3950.210	Transfer In Water	.00	.00	.00	.00	+++	1,018,590.36
3950.220	Transfer In Waste Water						
		(230,000.00)	335,000.00	335,000.00	(565,000.00)	(146)	832,606.67
	3950 - Totals	(\$230,000.00)	\$335,000.00	\$335,000.00	(\$565,000.00)	(146%)	\$1,851,197.03
	Department 390 - Cash Basis Receipts Totals	(\$230,000.00)	\$335,000.00	\$335,000.00	(\$565,000.00)	(146%)	\$1,851,197.03
	Division 300 - Revenue Totals	\$81,000.00	\$504,950.92	\$504,950.92	(\$423,950.92)	623%	\$2,159,902.55
	REVENUE TOTALS	\$81,000.00	\$504,950.92	\$504,950.92	(\$423,950.92)	623%	\$2,159,902.55
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	1,642.82
	5206 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,642.82
5212							
5212.000	Contracted/Purchased Serv						
		2,642,562.38	267,894.86	231,377.38	2,411,185.00	9	281,250.03
	5212 - Totals	\$2,642,562.38	\$267,894.86	\$231,377.38	\$2,411,185.00	9%	\$281,250.03
5214							
5214.000	Interdepartment Services	.00	62,527.63	62,527.63	(62,527.63)	+++	53,310.59
	5214 - Totals	\$0.00	\$62,527.63	\$62,527.63	(\$62,527.63)	+++	\$53,310.59
5290							
5290.000	Other Expenses	.00	(168,806.31)	(168,806.31)	168,806.31	+++	.00
	5290 - Totals	\$0.00	(\$168,806.31)	(\$168,806.31)	\$168,806.31	+++	\$0.00
	Department 630 - Operations Totals	\$2,642,562.38	\$161,616.18	\$125,098.70	\$2,517,463.68	5%	\$336,203.44



Income Statement

Through 09/30/18

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	730 - Capital Project-Waste Wtr						
	EXPENSE						
Division	600 - Operations						
Department	680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	731,792.94
	7200 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$731,792.94
Department	680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$731,792.94
Division	600 - Operations Totals	\$2,642,562.38	\$161,616.18	\$125,098.70	\$2,517,463.68	5%	\$1,067,996.38
	EXPENSE TOTALS	\$2,642,562.38	\$161,616.18	\$125,098.70	\$2,517,463.68	5%	\$1,067,996.38
Fund	730 - Capital Project-Waste Wtr Totals						
	REVENUE TOTALS	81,000.00	504,950.92	504,950.92	(423,950.92)	623%	2,159,902.55
	EXPENSE TOTALS	2,642,562.38	161,616.18	125,098.70	2,517,463.68	5%	1,067,996.38
Fund	730 - Capital Project-Waste Wtr Net Gain (Loss)	(\$2,561,562.38)	\$343,334.74	\$379,852.22	\$2,941,414.60	(15%)	\$1,091,906.17
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	81,000.00	504,950.92	504,950.92	(423,950.92)	623%	2,159,902.55
	EXPENSE TOTALS	2,642,562.38	161,616.18	125,098.70	2,517,463.68	5%	1,067,996.38
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$2,561,562.38)	\$343,334.74	\$379,852.22	\$2,941,414.60	(15%)	\$1,091,906.17



Income Statement

Through 09/30/18

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 220 - Waste Water Treatment							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	64,200.00	16,050.00	16,050.00	48,150.00	25	.00
	3101 - Totals	\$64,200.00	\$16,050.00	\$16,050.00	\$48,150.00	25%	\$0.00
	Department 310 - State Revenue Totals	\$64,200.00	\$16,050.00	\$16,050.00	\$48,150.00	25%	\$0.00
Department 340 - Operating Revenue							
3421							
3421.000	Wastewater Fees	3,156,000.00	262,432.61	789,156.27	2,366,843.73	25	740,673.08
	3421 - Totals	\$3,156,000.00	\$262,432.61	\$789,156.27	\$2,366,843.73	25%	\$740,673.08
3491							
3491.000	Jobbing-Labor	235,000.00	32,674.51	32,674.51	202,325.49	14	44,684.24
	3491 - Totals	\$235,000.00	\$32,674.51	\$32,674.51	\$202,325.49	14%	\$44,684.24
3492							
3492.000	Jobbing-Materials/Parts	6,000.00	.00	.00	6,000.00	0	.00
	3492 - Totals	\$6,000.00	\$0.00	\$0.00	\$6,000.00	0%	\$0.00
3493							
3493.000	Jobbing-Equipment	6,000.00	198.00	198.00	5,802.00	3	.00
	3493 - Totals	\$6,000.00	\$198.00	\$198.00	\$5,802.00	3%	\$0.00
	Department 340 - Operating Revenue Totals	\$3,403,000.00	\$295,305.12	\$822,028.78	\$2,580,971.22	24%	\$785,357.32
Department 350 - Non-Operating Revenue							
3501							
3501.001	Connection Fees	24,000.00	.00	3,720.00	20,280.00	16	730.00
	3501 - Totals	\$24,000.00	\$0.00	\$3,720.00	\$20,280.00	16%	\$730.00
	Department 350 - Non-Operating Revenue Totals	\$24,000.00	\$0.00	\$3,720.00	\$20,280.00	16%	\$730.00
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	113,000.00	13,992.55	38,398.65	74,601.35	34	31,348.78
	3610 - Totals	\$113,000.00	\$13,992.55	\$38,398.65	\$74,601.35	34%	\$31,348.78
	Department 360 - Uses of Prop & Investment Totals	\$113,000.00	\$13,992.55	\$38,398.65	\$74,601.35	34%	\$31,348.78
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	716.24	(716.24)	+++	45.36
	3807 - Totals	\$0.00	\$0.00	\$716.24	(\$716.24)	+++	\$45.36



Income Statement

Through 09/30/18

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 220 - Waste Water Treatment							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3820							
3820.000	Bad Debt Collected	.00	58.36	453.97	(453.97)	+++	451.15
	3820 - Totals	\$0.00	\$58.36	\$453.97	(\$453.97)	+++	\$451.15
	Department 380 - Miscellaneous Totals	\$0.00	\$58.36	\$1,170.21	(\$1,170.21)	+++	\$496.51
	Department 390 - Cash Basis Receipts						
3950							
3950.000	Interfund Transfers In	.00	.00	.00	.00	+++	731,792.94
	3950 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$731,792.94
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$731,792.94
	Division 300 - Revenue Totals	\$3,604,200.00	\$325,406.03	\$881,367.64	\$2,722,832.36	24%	\$1,549,725.55
	REVENUE TOTALS	\$3,604,200.00	\$325,406.03	\$881,367.64	\$2,722,832.36	24%	\$1,549,725.55
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	116,224.36	4,382.06	12,696.19	103,528.17	11	13,544.39
5110.002	Holidays	.00	427.60	1,282.80	(1,282.80)	+++	1,053.20
5110.003	Sick Leave	.00	.00	.00	.00	+++	421.28
5110.004	Overtime	28,999.95	.00	89.52	28,910.43	0	.00
5110.010	Temp Wages	20,000.00	.00	.00	20,000.00	0	.00
	5110 - Totals	\$165,224.31	\$4,809.66	\$14,068.51	\$151,155.80	9%	\$15,018.87
5120							
5120.001	Annual Leave	25,802.00	427.60	2,993.20	22,808.80	12	1,895.76
5120.002	SBS	11,709.83	325.64	1,059.69	10,650.14	9	1,050.64
5120.003	Medicare	2,769.86	77.03	250.66	2,519.20	9	248.53
5120.004	PERS	40,166.93	2,906.19	5,507.55	34,659.38	14	3,721.21
5120.005	Health Insurance	22,799.76	567.09	2,282.80	20,516.96	10	2,251.13
5120.006	Life Insurance	8.04	.36	1.45	6.59	18	1.47
5120.007	Workmen's Compensation	8,327.19	267.74	871.26	7,455.93	10	926.29
	5120 - Totals	\$111,583.61	\$4,571.65	\$12,966.61	\$98,617.00	12%	\$10,095.03



Income Statement

Through 09/30/18

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 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5201							
5201.000	Training and Travel	.00	.00	.00	.00	+++	(310.00)
5201 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$310.00)
5203							
5203.005	Heating Fuel	25,000.00	.00	718.20	24,281.80	3	727.12
5203 - Totals		\$25,000.00	\$0.00	\$718.20	\$24,281.80	3%	\$727.12
5204							
5204.000	Telephone	5,000.00	.00	493.95	4,506.05	10	925.59
5204 - Totals		\$5,000.00	\$0.00	\$493.95	\$4,506.05	10%	\$925.59
5205							
5205.000	Insurance	25,866.00	2,412.74	7,238.22	18,627.78	28	6,466.62
5205 - Totals		\$25,866.00	\$2,412.74	\$7,238.22	\$18,627.78	28%	\$6,466.62
5206							
5206.000	Supplies	2,800.00	204.81	343.61	2,456.39	12	39.00
5206 - Totals		\$2,800.00	\$204.81	\$343.61	\$2,456.39	12%	\$39.00
5208							
5208.000	Bldg Repair & Maint	39,000.00	7,324.22	7,324.22	31,675.78	19	1,855.10
5208 - Totals		\$39,000.00	\$7,324.22	\$7,324.22	\$31,675.78	19%	\$1,855.10
5211							
5211.000	Data Processing Fees	69,000.00	5,750.00	17,250.00	51,750.00	25	16,190.76
5211.001	Information Technology Special Projects	15,593.00	.00	.00	15,593.00	0	.00
5211 - Totals		\$84,593.00	\$5,750.00	\$17,250.00	\$67,343.00	20%	\$16,190.76
5212							
5212.000	Contracted/Purchased Serv	29,261.70	1,290.00	2,331.74	26,929.96	8	240.14
5212 - Totals		\$29,261.70	\$1,290.00	\$2,331.74	\$26,929.96	8%	\$240.14
5214							
5214.000	Interdepartment Services	436,249.00	41,365.91	105,740.75	330,508.25	24	97,134.84
5214 - Totals		\$436,249.00	\$41,365.91	\$105,740.75	\$330,508.25	24%	\$97,134.84
5221							
5221.000	Transportation/Vehicles	.00	75.00	225.00	(225.00)	+++	225.00
5221 - Totals		\$0.00	\$75.00	\$225.00	(\$225.00)	+++	\$225.00



Income Statement

Through 09/30/18

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 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5222							
5222.000	Postage	5,600.00	562.50	1,687.50	3,912.50	30	1,021.46
	5222 - Totals	\$5,600.00	\$562.50	\$1,687.50	\$3,912.50	30%	\$1,021.46
5224							
5224.000	Dues & Publications	2,000.00	202.00	202.00	1,798.00	10	100.00
	5224 - Totals	\$2,000.00	\$202.00	\$202.00	\$1,798.00	10%	\$100.00
5226							
5226.000	Advertising	1,000.00	406.90	971.80	28.20	97	.00
	5226 - Totals	\$1,000.00	\$406.90	\$971.80	\$28.20	97%	\$0.00
5231							
5231.000	Credit Card Expense	45,000.00	3,178.10	9,916.86	35,083.14	22	12,569.62
	5231 - Totals	\$45,000.00	\$3,178.10	\$9,916.86	\$35,083.14	22%	\$12,569.62
	Department 601 - Administration Totals	\$978,177.62	\$72,153.49	\$181,478.97	\$796,698.65	19%	\$162,299.15
	Department 607 - Collections						
5110							
5110.001	Regular Salaries/Wages	499,311.80	15,265.95	47,553.35	451,758.45	10	62,346.21
5110.002	Holidays	.00	1,845.20	4,652.21	(4,652.21)	+++	5,040.92
5110.003	Sick Leave	.00	8,556.15	11,136.46	(11,136.46)	+++	6,240.78
5110.004	Overtime	.00	2,506.22	5,796.43	(5,796.43)	+++	9,222.11
	5110 - Totals	\$499,311.80	\$28,173.52	\$69,138.45	\$430,173.35	14%	\$82,850.02
5120							
5120.001	Annual Leave	.00	2,624.25	16,214.92	(16,214.92)	+++	10,550.16
5120.002	SBS	30,607.62	1,897.11	5,261.21	25,346.41	17	5,757.57
5120.003	Medicare	7,240.03	448.73	1,244.46	5,995.57	17	1,361.94
5120.004	PERS	138,105.70	15,866.47	26,961.67	111,144.03	20	19,698.87
5120.005	Health Insurance	171,873.72	9,294.15	25,876.90	145,996.82	15	29,290.14
5120.006	Life Insurance	86.88	4.51	12.79	74.09	15	15.58
5120.007	Workmen's Compensation	25,165.64	1,559.76	4,118.93	21,046.71	16	4,860.15
	5120 - Totals	\$373,079.59	\$31,694.98	\$79,690.88	\$293,388.71	21%	\$71,534.41
5201							
5201.000	Training and Travel	12,000.00	125.25	125.25	11,874.75	1	100.00
	5201 - Totals	\$12,000.00	\$125.25	\$125.25	\$11,874.75	1%	\$100.00



Income Statement

Through 09/30/18

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 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 607 - Collections							
5202							
5202.000	Uniforms	2,000.00	382.28	382.28	1,617.72	19	99.99
	5202 - Totals	\$2,000.00	\$382.28	\$382.28	\$1,617.72	19%	\$99.99
5203							
5203.001	Electric	100,000.00	1,458.03	17,595.72	82,404.28	18	16,781.90
	5203 - Totals	\$100,000.00	\$1,458.03	\$17,595.72	\$82,404.28	18%	\$16,781.90
5204							
5204.000	Telephone	1,800.00	.00	.00	1,800.00	0	171.53
5204.001	Cell Phone Stipend	2,100.00	150.00	475.00	1,625.00	23	525.00
	5204 - Totals	\$3,900.00	\$150.00	\$475.00	\$3,425.00	12%	\$696.53
5206							
5206.000	Supplies	34,000.00	650.15	1,001.89	32,998.11	3	1,995.68
	5206 - Totals	\$34,000.00	\$650.15	\$1,001.89	\$32,998.11	3%	\$1,995.68
5207							
5207.000	Repairs & Maintenance	42,100.00	704.15	914.11	41,185.89	2	6,204.73
	5207 - Totals	\$42,100.00	\$704.15	\$914.11	\$41,185.89	2%	\$6,204.73
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	.00	10,000.00	0	.00
	5212 - Totals	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0%	\$0.00
5221							
5221.000	Transportation/Vehicles	175,280.00	14,775.00	42,524.78	132,755.22	24	39,187.08
	5221 - Totals	\$175,280.00	\$14,775.00	\$42,524.78	\$132,755.22	24%	\$39,187.08
5223							
5223.000	Tools & Small Equipment	7,487.00	1,653.63	2,763.99	4,723.01	37	276.73
	5223 - Totals	\$7,487.00	\$1,653.63	\$2,763.99	\$4,723.01	37%	\$276.73
5227							
5227.002	Rent-Equipment	4,248.00	.00	.00	4,248.00	0	.00
	5227 - Totals	\$4,248.00	\$0.00	\$0.00	\$4,248.00	0%	\$0.00
5290							
5290.000	Other Expenses	1,000.00	.00	.00	1,000.00	0	(40.00)
5290.100	Unanticipated Repairs	309,300.00	49,215.00	49,215.00	260,085.00	16	2,103.76
	5290 - Totals	\$310,300.00	\$49,215.00	\$49,215.00	\$261,085.00	16%	\$2,063.76
	Department 607 - Collections Totals	\$1,573,706.39	\$128,981.99	\$263,827.35	\$1,309,879.04	17%	\$221,790.83



Income Statement

Through 09/30/18

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 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 610 - Treatment							
5110							
5110.001	Regular Salaries/Wages	9,282.00	13,415.22	47,255.73	(37,973.73)	509	41,282.02
5110.004	Overtime	.00	329.90	907.40	(907.40)	+++	1,226.68
5110 - Totals		\$9,282.00	\$13,745.12	\$48,163.13	(\$38,881.13)	519%	\$42,508.70
5120							
5120.002	SBS	569.10	842.57	2,952.49	(2,383.39)	519	2,605.82
5120.003	Medicare	134.61	199.31	698.42	(563.81)	519	616.33
5120.004	PERS	2,567.45	8,228.95	15,801.31	(13,233.86)	615	9,351.89
5120.005	Health Insurance	.00	5,516.34	16,863.83	(16,863.83)	+++	12,663.20
5120.006	Life Insurance	.00	2.37	8.15	(8.15)	+++	6.68
5120.007	Workmen's Compensation	467.91	692.77	2,427.52	(1,959.61)	519	2,289.81
5120 - Totals		\$3,739.07	\$15,482.31	\$38,751.72	(\$35,012.65)	1,036%	\$27,533.73
5201							
5201.000	Training and Travel	4,000.00	50.00	50.00	3,950.00	1	(310.00)
5201 - Totals		\$4,000.00	\$50.00	\$50.00	\$3,950.00	1%	(\$310.00)
5202							
5202.000	Uniforms	600.00	.00	.00	600.00	0	.00
5202 - Totals		\$600.00	\$0.00	\$0.00	\$600.00	0%	\$0.00
5203							
5203.001	Electric	60,000.00	.00	8,804.87	51,195.13	15	9,455.42
5203 - Totals		\$60,000.00	\$0.00	\$8,804.87	\$51,195.13	15%	\$9,455.42
5206							
5206.000	Supplies	50,000.00	489.36	12,495.60	37,504.40	25	1,109.82
5206 - Totals		\$50,000.00	\$489.36	\$12,495.60	\$37,504.40	25%	\$1,109.82
5207							
5207.000	Repairs & Maintenance	30,000.00	1,425.25	2,408.07	27,591.93	8	748.29
5207 - Totals		\$30,000.00	\$1,425.25	\$2,408.07	\$27,591.93	8%	\$748.29
5212							
5212.000	Contracted/Purchased Serv	52,000.00	65.00	343.42	51,656.58	1	390.93
5212 - Totals		\$52,000.00	\$65.00	\$343.42	\$51,656.58	1%	\$390.93
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	(927.15)
5221 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$927.15)



Income Statement

Through 09/30/18

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 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 610 - Treatment							
5222							
5222.000	Postage	.00	.00	7.41	(7.41)	+++	12.04
	5222 - Totals	\$0.00	\$0.00	\$7.41	(\$7.41)	+++	\$12.04
5223							
5223.000	Tools & Small Equipment	3,200.00	153.49	153.49	3,046.51	5	55.22
	5223 - Totals	\$3,200.00	\$153.49	\$153.49	\$3,046.51	5%	\$55.22
5224							
5224.000	Dues & Publications	.00	.00	.00	.00	+++	196.00
	5224 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$196.00
5227							
5227.002	Rent-Equipment	1,000.00	.00	.00	1,000.00	0	.00
	5227 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5290							
5290.000	Other Expenses	1,000.00	.00	.00	1,000.00	0	.00
	5290 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
	Department 610 - Treatment Totals	\$214,821.07	\$31,410.53	\$111,177.71	\$103,643.36	52%	\$80,773.00
	Division 600 - Operations Totals	\$2,766,705.08	\$232,546.01	\$556,484.03	\$2,210,221.05	20%	\$464,862.98
Division 640 - Depreciation/Amortization							
6202							
6202.000	Depreciation-Plants	.00	61,593.97	184,781.91	(184,781.91)	+++	274,456.86
	6202 - Totals	\$0.00	\$61,593.97	\$184,781.91	(\$184,781.91)	+++	\$274,456.86
6205							
6205.000	Depreciation-Buildings	.00	2,799.93	8,399.79	(8,399.79)	+++	8,399.79
	6205 - Totals	\$0.00	\$2,799.93	\$8,399.79	(\$8,399.79)	+++	\$8,399.79
6206							
6206.000	Depreciation-Machinery	.00	8,325.25	24,975.75	(24,975.75)	+++	25,669.89
	6206 - Totals	\$0.00	\$8,325.25	\$24,975.75	(\$24,975.75)	+++	\$25,669.89
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$72,719.15	\$218,157.45	(\$218,157.45)	+++	\$308,526.54



Income Statement

Through 09/30/18

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 220 - Waste Water Treatment							
EXPENSE							
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	141,716.00	.00	3,941.90	137,774.10	3	4,173.77
	5295 - Totals	\$141,716.00	\$0.00	\$3,941.90	\$137,774.10	3%	\$4,173.77
7301							
7301.000	Note Principal Payments	336,707.00	.00	15,458.31	321,248.69	5	15,458.44
	7301 - Totals	\$336,707.00	\$0.00	\$15,458.31	\$321,248.69	5%	\$15,458.44
	Division 650 - Debt Payments Totals	\$478,423.00	\$0.00	\$19,400.21	\$459,022.79	4%	\$19,632.21
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	50,279.00	8,283.43	8,283.43	41,995.57	16	.00
	7106 - Totals	\$50,279.00	\$8,283.43	\$8,283.43	\$41,995.57	16%	\$0.00
	Division 670 - Fixed Assets Totals	\$50,279.00	\$8,283.43	\$8,283.43	\$41,995.57	16%	\$0.00
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	338,200.00	338,200.00	338,200.00	.00	100	1,851,197.03
	7200 - Totals	\$338,200.00	\$338,200.00	\$338,200.00	\$0.00	100%	\$1,851,197.03
	Division 680 - Transfers Between Funds Totals	\$338,200.00	\$338,200.00	\$338,200.00	\$0.00	100%	\$1,851,197.03
	EXPENSE TOTALS	\$3,633,607.08	\$651,748.59	\$1,140,525.12	\$2,493,081.96	31%	\$2,644,218.76
Fund 220 - Waste Water Treatment Totals							
	REVENUE TOTALS	3,604,200.00	325,406.03	881,367.64	2,722,832.36	24%	1,549,725.55
	EXPENSE TOTALS	3,633,607.08	651,748.59	1,140,525.12	2,493,081.96	31%	2,644,218.76
	Fund 220 - Waste Water Treatment Net Gain (Loss)	(\$29,407.08)	(\$326,342.56)	(\$259,157.48)	(\$229,750.40)	881%	(\$1,094,493.21)
Fund Type Enterprise Funds Totals							
	REVENUE TOTALS	3,604,200.00	325,406.03	881,367.64	2,722,832.36	24%	1,549,725.55
	EXPENSE TOTALS	3,633,607.08	651,748.59	1,140,525.12	2,493,081.96	31%	2,644,218.76
	Fund Type Enterprise Funds Net Gain (Loss)	(\$29,407.08)	(\$326,342.56)	(\$259,157.48)	(\$229,750.40)	881%	(\$1,094,493.21)
Fund Category Proprietary Funds Totals							
	REVENUE TOTALS	3,685,200.00	830,356.95	1,386,318.56	2,298,881.44	38%	3,709,628.10
	EXPENSE TOTALS	6,276,169.46	813,364.77	1,265,623.82	5,010,545.64	20%	3,712,215.14



Income Statement

Through 09/30/18

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 Net Gain (Loss)	(\$2,590,969.46)	\$16,992.18	\$120,694.74	\$2,711,664.20	(5%)	(\$2,587.04)
	Grand Totals						
	REVENUE TOTALS	3,685,200.00	830,356.95	1,386,318.56	2,298,881.44	38%	3,709,628.10
	EXPENSE TOTALS	6,276,169.46	813,364.77	1,265,623.82	5,010,545.64	20%	3,712,215.14
	Grand Total Net Gain (Loss)	(\$2,590,969.46)	\$16,992.18	\$120,694.74	\$2,711,664.20	(5%)	(\$2,587.04)

Solid Waste Disposal Utility

Financial Analysis

As Of, And For the Quarter Ending, September 30, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	1,205,621	 Increased Over Last year	 Exceeded Plan	 Annual Annual user fee increases necessitated by annual contract CPI adjustments
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	(82,453)	n/a	 Over Budget Contract Costs Exceeded Budgeted Amounts By \$137K	 Contractual costs are greatly affected by solid waste volumes which are difficult to predict
Loss Before Interest and Depreciation (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	(25,575)	 Loss Compared to Earnings in FY2018	 Did Not Meet Plan	 Cash flow from operations is not being generated. The FY2019 user fee increase should help improve this metric.
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	(75,485)	 Larger Loss Than Last Year	 Did Not Meet Plan	 Rising contract costs affecting the bottom line. The FY2019 user fee increase should help improve this metric.
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	(191,283)	 Decreased From Prior Year	 Did Not Meet Plan	 Not covering asset replacement for future, at some point, future fee increase must be larger than contract CPI escalator.
Total Working Capital (What total resources are available in the fund)	(919,478)	 Decreased From Prior Year	 Did Not Meet Plan	 Negative working capital means Fund borrows from Central Treasury
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	899,996	 More than Prior Year	 Met Plan	 Capital project funding has been approved, but there is no working capital to set aside for it.
Undesignated Working Capital (How much of the fund's resources are available?)	(1,893,278)	 Less Than Last Year	 Did Not Meet Plan	 Needed for infrastructure improvement and emergency repairs

Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	(62.07)	 Less Than Last Year	 Did Not Meet Plan	Watch trend 
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	(127.80)	 Less Than Last Year	 Did Not Meet Plan	Watch trend 

The Solid Waste Fund's financial condition still continues to worsen. The loss experienced in the 1st fiscal quarter largely stems from high-than-planned off-island transportation and disposal costs (70% of the negative cash flow for quarter).

Off-island transportation and disposal costs are directly related to the volume of solid waste disposed of in Sitka. Annual budgets and user fees are based on an estimate of the average amount of solid waste disposed of by each customer annually, and, on transportation costs. When the actual amount of solid waste disposed of, or the costs of transporting in (by barge) vary from plan, the Municipality has no current method of recouping the costs overruns from its customers.

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

Basic cash flow (net income plus depreciation) was (\$30K) for the fiscal quarter. Total working negative capital has grown to a (\$919.4K) deficit. If the user Fee increase in FY2019 does not reverse the trend of net losses and negative cash flow from operations, the Municipality may be forced to look at other alternatives to support the Solid Waste Fund, possible a transfer from the General Fund (an equity infusion).

City and Borough of Sitka
Solid Waste Utility
Financial Statements
For The Twelve-Month Period Ending June 30, 2019
(Unaudited)

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 25.00%)	Variance To FY2019 Plan
Revenue:									
Solid Waste Disposal Services	1,133,496	-	-	-	1,133,496	1,045,060	88,436	1,217,400	(83,904)
Jobbing	-	-	-	-	-	308	(308)	-	(308)
Other Operating Revenue	72,125	-	-	-	72,125	27,099	45,026	54,925	17,200
Total Revenue:	1,205,621	-	-	-	1,205,621	1,072,467	133,154	1,272,325	(67,012)
Cost of Sales:									
Contract Waste Hauling	289,997	-	-	-	289,997	268,931	(21,066)	263,931	(26,066)
Transfer Station	586,650	-	-	-	586,650	516,493	(70,157)	475,375	(111,275)
Landfill	113,302	-	-	-	113,302	48,980	(64,322)	136,926	23,624
Scrapyard & Recycling	140,321	-	-	-	140,321	66,612	(73,709)	167,362	27,041
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	45,470	-	-	-	45,470	41,558	(3,912)	45,470	-
Total Cost of Sales:	1,175,740	-	-	-	1,175,740	942,574	(233,166)	1,089,064	(86,676)
Gross Margin:	29,881 2.48%	-	-	-	29,881 2.48%	129,893 12.11%	(100,012) -9.63%	183,261 14.40%	(153,380) -24.04%
Selling and Administrative Expenses	100,926	-	-	-	100,926	126,940	26,014	105,149	4,223
Earnings Before Interest (EBI):	(71,045) -5.89%	-	-	-	(71,045) -5.89%	2,953 0.28%	(73,998) -6.17%	78,112 6.14%	(149,157) -12.31%
Non-operating Revenue and Expense:									
Non-operating revenue:	345	-	-	-	345	712	(367)	1,525	(1,180)
Interest Expense:	(4,785)	-	-	-	(4,785)	(5,211)	426	(4,785)	-
Total Non-operating Revenue & Expense:	(4,440)	-	-	-	(4,440)	(4,499)	59	(3,260)	3,319
Net Income:	(75,485) -6.26%	-	-	-	(75,485) -6.26%	(1,546) -0.14%	(73,939) -55.53%	74,852 5.88%	(150,337) 224.34%
Earnings Before Interest and Depreciation (EBIDA):	(25,575) -2.12%	-	-	-	(25,575) -2.12%	44,511 4.15%	(70,086) -6.27%	123,582 9.71%	(149,157) -15.98%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	(30,015)	-	-	-	(30,015)	40,012	(70,027)	120,322	(150,337)
Debt Principal	115,798	-	-	-	115,798	28,950	(86,848)	28,950	86,849
Debt Principal Coverage Surplus/Deficit	(145,813)	-	-	-	(145,813)	11,062	(156,875)	91,373	(237,186)
Debt Principal Coverage Percentage	-25.92%	#DIV/0!	#DIV/0!	#DIV/0!	-25.92%	138.21%	-164.13%	415.63%	-441.55%

Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019
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FY2019 YTD

FY2018 YTD	Variance To FY2018 YTD
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FY2019 Plan (S/L - 25.00%)	Variance To FY2019 Plan
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Simple Asset Replacement Coverage

Debt Principal Coverage Surplus/Deficit (From Above)	(145,813)	-	-	-
Depreciation	45,470	-	-	-
Cash For/(Taken From) Asset Replacement	(191,283)	-	-	-

(145,813)
45,470
(191,283)

11,062	(156,875)
41,558	(3,912)
(30,496)	(160,787)

91,373	(237,186)
45,470	-
45,903	(237,186)

Working Capital

Cash Flow:

Net Income Plus Depreciation Less Principal	(145,813)	-	-	-
CapEx, Accruals, and other Balance Sheet Changes	(11,372)	-	-	-
Increase in (Decrease in) Working Capital	(157,185)	-	-	-

(145,813)
(11,372)
(157,185)

11,062	(156,875)
32,786	(44,158)
43,848	(201,033)

91,373	(237,186)
-	(11,372)
91,373	(248,558)

Plus Beginning Total Working Capital	(762,293)			
Equals Ending Total Working Capital:	(919,478)			

(762,293)
(919,478)

(271,892)	(490,401)
(228,044)	(691,434)

(271,892)	(490,401)
(180,519)	(738,959)

Working Capital Detail:

Repair Reserve (1% of PPE):	73,804	-	-	-
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73,804

Working Capital Designated for CapEx	899,996	-	-	-
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899,996

Undesignated Working Capital	(1,893,278)			
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(1,893,278)

Total Working Capital:	(919,478)	-	-	-
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(919,478)

Days On Hand Annual Cash Outlays in Total Working	(62.07)	-	-	-
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(62.07)

Days On Hand Annual Cash Outlays in Total Working Capital

Less Repair Reserve:	(72.05)	-	-	-
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(72.05)

Days On Hand Annual Cash Outlays in Undesignated	(127.80)	-	-	-
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(127.80)

Work Current Assets	690,986	-	-	-
Current Liabilities	(1,378,868)	-	-	-
CPLTD	(115,798)	-	-	-

690,986
(1,378,868)
(115,798)

Total Working Capital	(803,680)	-	-	-
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(803,680)

Project	FY2019 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	Construction In Progress 6/30/2018	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90847 - Expand Biosolids Area	\$ -	\$ 479,487.87	\$ -	\$ -	\$ -	\$ 20,512.13	\$ -	\$ -	\$ -	\$ -	\$ 20,512.13	\$ 500,000.00	\$ -	\$ -	\$ -	\$ 479,487.87
90871 - Kimsham Landfill Drainage Cr	\$ 100,000.00	\$ 100,000.00														\$ 100,000.00
90863 - Scrapyard Water Line	\$ 50,000.00	\$ 46,286.74							\$ 3,713.26	\$ 3,713.26						\$ 46,286.74
90864 - Transfer Station Scale	\$ 75,000.00	\$ 75,000.00														\$ 75,000.00
90865 - Transfer Station Building	\$ 200,000.00	\$ 199,220.94							\$ 779.06	\$ 779.06						\$ 199,220.94
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 425,000.00	\$ 899,995.55	\$ -	\$ -	\$ -	\$ 20,512.13	\$ -	\$ -	\$ 4,492.32	\$ 4,492.32	\$ 20,512.13	\$ 500,000.00	\$ -	\$ -	\$ -	\$ 899,995.55



Income Statement

Through 09/30/18

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	425,000.00	425,000.00	425,000.00	.00	100	500,000.00
	3950 - Totals	\$425,000.00	\$425,000.00	\$425,000.00	\$0.00	100%	\$500,000.00
	Department 390 - Cash Basis Receipts Totals	\$425,000.00	\$425,000.00	\$425,000.00	\$0.00	100%	\$500,000.00
	Division 300 - Revenue Totals	\$425,000.00	\$425,000.00	\$425,000.00	\$0.00	100%	\$500,000.00
	REVENUE TOTALS	\$425,000.00	\$425,000.00	\$425,000.00	\$0.00	100%	\$500,000.00
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	428,000.00	.00	.00	428,000.00	0	.00
	5212 - Totals	\$428,000.00	\$0.00	\$0.00	\$428,000.00	0%	\$0.00
5214							
5214.000	Interdepartment Services	.00	4,492.32	4,492.32	(4,492.32)	+++	1,363.79
	5214 - Totals	\$0.00	\$4,492.32	\$4,492.32	(\$4,492.32)	+++	\$1,363.79
	Department 630 - Operations Totals	\$428,000.00	\$4,492.32	\$4,492.32	\$423,507.68	1%	\$1,363.79
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	1,462,372.19
	7200 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,462,372.19
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,462,372.19
	Division 600 - Operations Totals	\$428,000.00	\$4,492.32	\$4,492.32	\$423,507.68	1%	\$1,463,735.98
	EXPENSE TOTALS	\$428,000.00	\$4,492.32	\$4,492.32	\$423,507.68	1%	\$1,463,735.98
	Fund 740 - Capital Project-Solid Wst Totals						
	REVENUE TOTALS	425,000.00	425,000.00	425,000.00	.00	100%	500,000.00
	EXPENSE TOTALS	428,000.00	4,492.32	4,492.32	423,507.68	1%	1,463,735.98
	Fund 740 - Capital Project-Solid Wst Net Gain (Loss)	(\$3,000.00)	\$420,507.68	\$420,507.68	\$423,507.68	(14,017%)	(\$963,735.98)
	Fund Type Capital Projects Funds Totals						
	REVENUE TOTALS	425,000.00	425,000.00	425,000.00	.00	100%	500,000.00
	EXPENSE TOTALS	428,000.00	4,492.32	4,492.32	423,507.68	1%	1,463,735.98
	Fund Type Capital Projects Funds Net Gain (Loss)	(\$3,000.00)	\$420,507.68	\$420,507.68	\$423,507.68	(14,017%)	(\$963,735.98)



Income Statement

Through 09/30/18

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 310 - State Revenue							
3101							
3101.017	PERS Relief	6,000.00	1,500.00	1,500.00	4,500.00	25	.00
	3101 - Totals	\$6,000.00	\$1,500.00	\$1,500.00	\$4,500.00	25%	\$0.00
	Department 310 - State Revenue Totals	\$6,000.00	\$1,500.00	\$1,500.00	\$4,500.00	25%	\$0.00
Department 340 - Operating Revenue							
3431							
3431.000	Solid Waste Disposal-CurbSide	4,368,000.00	343,713.18	995,595.06	3,372,404.94	23	913,576.05
	3431 - Totals	\$4,368,000.00	\$343,713.18	\$995,595.06	\$3,372,404.94	23%	\$913,576.05
3432							
3432.000	Transfer Station Revenue	501,600.00	55,507.29	137,900.45	363,699.55	27	131,483.82
	3432 - Totals	\$501,600.00	\$55,507.29	\$137,900.45	\$363,699.55	27%	\$131,483.82
3434							
3434.000	Landfill Revenue	.00	1,425.00	1,425.00	(1,425.00)	+++	.00
	3434 - Totals	\$0.00	\$1,425.00	\$1,425.00	(\$1,425.00)	+++	\$0.00
3435							
3435.001	Scrapyard Recycle	85,000.00	8,289.40	27,186.35	57,813.65	32	23,369.21
3435.002	Dropoff Recycle Center	80,000.00	6,106.01	8,089.14	71,910.86	10	2,307.58
3435.003	Scrapyard Dropoff Revenue	.00	(19,736.10)	35,424.87	(35,424.87)	+++	.00
	3435 - Totals	\$165,000.00	(\$5,340.69)	\$70,700.36	\$94,299.64	43%	\$25,676.79
3436							
3436.000	Sludge Disposal	30,000.00	.00	.00	30,000.00	0	.00
	3436 - Totals	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0%	\$0.00
3437							
3437.000	Waste Oil Disposal	20,500.00	.00	.00	20,500.00	0	.00
	3437 - Totals	\$20,500.00	\$0.00	\$0.00	\$20,500.00	0%	\$0.00
3491							
3491.000	Jobbing-Labor	.00	.00	.00	.00	+++	308.00
	3491 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$308.00
	Department 340 - Operating Revenue Totals	\$5,085,100.00	\$395,304.78	\$1,205,620.87	\$3,879,479.13	24%	\$1,071,044.66



Income Statement

Through 09/30/18

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							
3601							
3601.000	Rent - Land	4,200.00	.00	.00	4,200.00	0	1,050.00
	3601 - Totals	\$4,200.00	\$0.00	\$0.00	\$4,200.00	0%	\$1,050.00
3610							
3610.000	Interest Income	6,100.00	505.47	344.67	5,755.33	6	711.80
	3610 - Totals	\$6,100.00	\$505.47	\$344.67	\$5,755.33	6%	\$711.80
	Department 360 - Uses of Prop & Investment Totals	\$10,300.00	\$505.47	\$344.67	\$9,955.33	3%	\$1,761.80
Department 380 - Miscellaneous							
3820							
3820.000	Bad Debt Collected	.00	39.89	586.50	(586.50)	+++	371.68
	3820 - Totals	\$0.00	\$39.89	\$586.50	(\$586.50)	+++	\$371.68
	Department 380 - Miscellaneous Totals	\$0.00	\$39.89	\$586.50	(\$586.50)	+++	\$371.68
Department 390 - Cash Basis Receipts							
3950							
3950.000	Interfund Transfers In	.00	.00	.00	.00	+++	1,462,372.19
	3950 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,462,372.19
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,462,372.19
	Division 300 - Revenue Totals	\$5,101,400.00	\$397,350.14	\$1,208,052.04	\$3,893,347.96	24%	\$2,535,550.33
	REVENUE TOTALS	\$5,101,400.00	\$397,350.14	\$1,208,052.04	\$3,893,347.96	24%	\$2,535,550.33
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5205							
5205.000	Insurance	739.00	235.43	706.29	32.71	96	184.71
	5205 - Totals	\$739.00	\$235.43	\$706.29	\$32.71	96%	\$184.71
5206							
5206.000	Supplies	3,000.00	.00	.00	3,000.00	0	.00
	5206 - Totals	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$0.00
5211							
5211.000	Data Processing Fees	8,300.00	691.67	2,075.01	6,224.99	25	3,288.51
5211.001	Information Technology Special Projects	3,119.00	.00	.00	3,119.00	0	.00
	5211 - Totals	\$11,419.00	\$691.67	\$2,075.01	\$9,343.99	18%	\$3,288.51



Income Statement

Through 09/30/18

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	1,055,725.00	106,988.10	289,997.13	765,727.87	27	94,353.83
5212 - Totals		\$1,055,725.00	\$106,988.10	\$289,997.13	\$765,727.87	27%	\$94,353.83
5214							
5214.000	Interdepartment Services	335,638.00	27,969.83	83,909.49	251,728.51	25	105,630.51
5214 - Totals		\$335,638.00	\$27,969.83	\$83,909.49	\$251,728.51	25%	\$105,630.51
5222							
5222.000	Postage	5,000.00	562.50	1,687.50	3,312.50	34	1,012.50
5222 - Totals		\$5,000.00	\$562.50	\$1,687.50	\$3,312.50	34%	\$1,012.50
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	300.00	.00	.00	300.00	0	.00
5224 - Totals		\$300.00	\$0.00	\$0.00	\$300.00	0%	\$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
5231							
5231.000	Credit Card Expense	60,000.00	4,008.02	12,547.26	47,452.74	21	16,575.25
5231 - Totals		\$60,000.00	\$4,008.02	\$12,547.26	\$47,452.74	21%	\$16,575.25
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	248.62
5290 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$248.62
Department 601 - Administration Totals		\$1,476,321.00	\$140,455.55	\$390,922.68	\$1,085,398.32	26%	\$221,293.93
Department 620 - Transfer Station							
5203							
5203.001	Electric	.00	.00	384.33	(384.33)	+++	.00
5203 - Totals		\$0.00	\$0.00	\$384.33	(\$384.33)	+++	\$0.00



Income Statement

Through 09/30/18

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							
5208							
5208.000	Bldg Repair & Maint	1,500.00	7,025.82	7,025.82	(5,525.82)	468	.00
	5208 - Totals	\$1,500.00	\$7,025.82	\$7,025.82	(\$5,525.82)	468%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	1,900,000.00	179,754.19	579,092.31	1,320,907.69	30	156,750.13
	5212 - Totals	\$1,900,000.00	\$179,754.19	\$579,092.31	\$1,320,907.69	30%	\$156,750.13
5214							
5214.000	Interdepartment Services	.00	147.16	147.16	(147.16)	+++	.00
	5214 - Totals	\$0.00	\$147.16	\$147.16	(\$147.16)	+++	\$0.00
	Department 620 - Transfer Station Totals	\$1,901,500.00	\$186,927.17	\$586,649.62	\$1,314,850.38	31%	\$156,750.13
Department 621 - Landfill							
5201							
5201.000	Training and Travel	8,200.00	.00	.00	8,200.00	0	.00
	5201 - Totals	\$8,200.00	\$0.00	\$0.00	\$8,200.00	0%	\$0.00
5203							
5203.001	Electric	7,000.00	.00	662.83	6,337.17	9	1,245.71
	5203 - Totals	\$7,000.00	\$0.00	\$662.83	\$6,337.17	9%	\$1,245.71
5206							
5206.000	Supplies	37,000.00	.00	3,259.90	33,740.10	9	313.53
	5206 - Totals	\$37,000.00	\$0.00	\$3,259.90	\$33,740.10	9%	\$313.53
5208							
5208.000	Bldg Repair & Maint	.00	3,043.24	3,043.24	(3,043.24)	+++	.00
	5208 - Totals	\$0.00	\$3,043.24	\$3,043.24	(\$3,043.24)	+++	\$0.00
5212							
5212.000	Contracted/Purchased Serv	103,000.00	2,725.06	2,879.09	100,120.91	3	118.80
	5212 - Totals	\$103,000.00	\$2,725.06	\$2,879.09	\$100,120.91	3%	\$118.80
5214							
5214.000	Interdepartment Services	.00	5,578.69	5,578.69	(5,578.69)	+++	9,264.88
	5214 - Totals	\$0.00	\$5,578.69	\$5,578.69	(\$5,578.69)	+++	\$9,264.88



Income Statement

Through 09/30/18

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							
5221							
5221.000	Transportation/Vehicles	387,503.00	31,497.47	97,878.25	289,624.75	25	35,836.97
	5221 - Totals	\$387,503.00	\$31,497.47	\$97,878.25	\$289,624.75	25%	\$35,836.97
5226							
5226.000	Advertising	2,500.00	.00	.00	2,500.00	0	.00
	5226 - Totals	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0%	\$0.00
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	2,200.00
	5227 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,200.00
5290							
5290.000	Other Expenses	2,500.00	.00	.00	2,500.00	0	.00
	5290 - Totals	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0%	\$0.00
	Department 621 - Landfill Totals	\$547,703.00	\$42,844.46	\$113,302.00	\$434,401.00	21%	\$48,979.89
	Department 622 - Scrap Yard						
5110							
5110.001	Regular Salaries/Wages	156,000.00	9,596.00	29,031.00	126,969.00	19	.00
5110.002	Holidays	.00	536.00	904.00	(904.00)	+++	.00
5110.003	Sick Leave	.00	483.00	1,008.00	(1,008.00)	+++	.00
5110.004	Overtime	.00	31.50	2,137.89	(2,137.89)	+++	.00
	5110 - Totals	\$156,000.00	\$10,646.50	\$33,080.89	\$122,919.11	21%	\$0.00
5120							
5120.002	SBS	9,563.06	652.62	2,027.84	7,535.22	21	.00
5120.003	Medicare	2,262.00	154.38	479.68	1,782.32	21	.00
5120.004	PERS	40,320.00	3,842.23	8,777.81	31,542.19	22	.00
5120.005	Health Insurance	100,816.56	2,933.45	8,800.35	92,016.21	9	.00
5120.006	Life Insurance	.00	2.87	8.26	(8.26)	+++	.00
5120.007	Workmen's Compensation	10,280.40	701.60	2,180.03	8,100.37	21	.00
	5120 - Totals	\$163,242.02	\$8,287.15	\$22,273.97	\$140,968.05	14%	\$0.00
5201							
5201.000	Training and Travel	2,000.00	.00	66.21	1,933.79	3	.00
	5201 - Totals	\$2,000.00	\$0.00	\$66.21	\$1,933.79	3%	\$0.00



Income Statement

Through 09/30/18

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								
5203								
5203.001	Electric		23,000.00	.00	4,478.24	18,521.76	19	3,121.64
	5203 - Totals		\$23,000.00	\$0.00	\$4,478.24	\$18,521.76	19%	\$3,121.64
5204								
5204.000	Telephone		2,372.00	.00	322.43	2,049.57	14	317.84
	5204 - Totals		\$2,372.00	\$0.00	\$322.43	\$2,049.57	14%	\$317.84
5206								
5206.000	Supplies		5,000.00	1,963.56	2,775.57	2,224.43	56	658.31
	5206 - Totals		\$5,000.00	\$1,963.56	\$2,775.57	\$2,224.43	56%	\$658.31
5207								
5207.000	Repairs & Maintenance		.00	.00	359.50	(359.50)	+++	.00
	5207 - Totals		\$0.00	\$0.00	\$359.50	(\$359.50)	+++	\$0.00
5208								
5208.000	Bldg Repair & Maint		.00	470.81	470.81	(470.81)	+++	.00
	5208 - Totals		\$0.00	\$470.81	\$470.81	(\$470.81)	+++	\$0.00
5212								
5212.000	Contracted/Purchased Serv		209,217.49	22,664.94	40,423.07	168,794.42	19	50,606.76
	5212 - Totals		\$209,217.49	\$22,664.94	\$40,423.07	\$168,794.42	19%	\$50,606.76
5214								
5214.000	Interdepartment Services		.00	1,683.66	1,683.66	(1,683.66)	+++	1,095.78
	5214 - Totals		\$0.00	\$1,683.66	\$1,683.66	(\$1,683.66)	+++	\$1,095.78
5221								
5221.000	Transportation/Vehicles		.00	909.35	1,919.10	(1,919.10)	+++	659.58
	5221 - Totals		\$0.00	\$909.35	\$1,919.10	(\$1,919.10)	+++	\$659.58
5223								
5223.000	Tools & Small Equipment		2,500.00	361.64	2,703.23	(203.23)	108	.00
	5223 - Totals		\$2,500.00	\$361.64	\$2,703.23	(\$203.23)	108%	\$0.00
5227								
5227.002	Rent-Equipment		30,000.00	2,554.58	7,663.74	22,336.26	26	7,663.74
	5227 - Totals		\$30,000.00	\$2,554.58	\$7,663.74	\$22,336.26	26%	\$7,663.74
5290								
5290.000	Other Expenses		.00	.00	151.42	(151.42)	+++	.00
	5290 - Totals		\$0.00	\$0.00	\$151.42	(\$151.42)	+++	\$0.00



Income Statement

Through 09/30/18

Detail Listing

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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 Totals		\$593,331.51	\$49,542.19	\$118,371.84	\$474,959.67	20%	\$64,123.65
Department 623 - Dropoff Recycle Center							
5120							
5120.001	Annual Leave	4,755.00	.00	.00	4,755.00	0	.00
5120.002	SBS	291.48	.00	.00	291.48	0	.00
5120.003	Medicare	68.95	.00	.00	68.95	0	.00
5120 - Totals		\$5,115.43	\$0.00	\$0.00	\$5,115.43	0%	\$0.00
5203							
5203.001	Electric	.00	.00	758.36	(758.36)	+++	.00
5203 - Totals		\$0.00	\$0.00	\$758.36	(\$758.36)	+++	\$0.00
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
5212							
5212.000	Contracted/Purchased Serv	75,000.00	7,594.92	20,093.40	54,906.60	27	1,425.32
5212 - Totals		\$75,000.00	\$7,594.92	\$20,093.40	\$54,906.60	27%	\$1,425.32
5214							
5214.000	Interdepartment Services	.00	2,596.84	2,596.84	(2,596.84)	+++	1,062.65
5214 - Totals		\$0.00	\$2,596.84	\$2,596.84	(\$2,596.84)	+++	\$1,062.65
Department 623 - Dropoff Recycle Center Totals		\$82,115.43	\$10,191.76	\$23,448.60	\$58,666.83	29%	\$2,487.97
Division 600 - Operations Totals		\$4,600,970.94	\$429,961.13	\$1,232,694.74	\$3,368,276.20	27%	\$493,635.57
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	.00	7,252.83	21,758.49	(21,758.49)	+++	21,758.49
6201 - Totals		\$0.00	\$7,252.83	\$21,758.49	(\$21,758.49)	+++	\$21,758.49
6202							
6202.000	Depreciation-Plants	.00	557.18	1,671.54	(1,671.54)	+++	1,671.54
6202 - Totals		\$0.00	\$557.18	\$1,671.54	(\$1,671.54)	+++	\$1,671.54
6205							
6205.000	Depreciation-Buildings	.00	5,703.92	17,111.76	(17,111.76)	+++	17,111.76
6205 - Totals		\$0.00	\$5,703.92	\$17,111.76	(\$17,111.76)	+++	\$17,111.76
6206							
6206.000	Depreciation-Machinery	.00	1,642.86	4,928.58	(4,928.58)	+++	8,595.45
6206 - Totals		\$0.00	\$1,642.86	\$4,928.58	(\$4,928.58)	+++	\$8,595.45



Income Statement

Through 09/30/18

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							
6210							
6210.000	Deprec-Intangibles	.00	.00	.00	.00	+++	(7,579.74)
	6210 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$7,579.74)
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$15,156.79	\$45,470.37	(\$45,470.37)	+++	\$41,557.50
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	19,107.00	1.97	7.96	19,099.04	0	6.85
	5295 - Totals	\$19,107.00	\$1.97	\$7.96	\$19,099.04	0%	\$6.85
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	\$134,905.00	\$1.97	\$7.96	\$134,897.04	0%	\$6.85
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	425,000.00	425,000.00	425,000.00	.00	100	500,000.00
	7200 - Totals	\$425,000.00	\$425,000.00	\$425,000.00	\$0.00	100%	\$500,000.00
	Division 680 - Transfers Between Funds Totals	\$425,000.00	\$425,000.00	\$425,000.00	\$0.00	100%	\$500,000.00
	EXPENSE TOTALS	\$5,160,875.94	\$870,119.89	\$1,703,173.07	\$3,457,702.87	33%	\$1,035,199.92
Fund 230 - Solid Waste Fund Totals							
	REVENUE TOTALS	5,101,400.00	397,350.14	1,208,052.04	3,893,347.96	24%	2,535,550.33
	EXPENSE TOTALS	5,160,875.94	870,119.89	1,703,173.07	3,457,702.87	33%	1,035,199.92
	Fund 230 - Solid Waste Fund Net Gain (Loss)	(\$59,475.94)	(\$472,769.75)	(\$495,121.03)	(\$435,645.09)	832%	\$1,500,350.41
Fund Type Enterprise Funds Totals							
	REVENUE TOTALS	5,101,400.00	397,350.14	1,208,052.04	3,893,347.96	24%	2,535,550.33
	EXPENSE TOTALS	5,160,875.94	870,119.89	1,703,173.07	3,457,702.87	33%	1,035,199.92



Income Statement

Through 09/30/18

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 Net Gain (Loss)	(\$59,475.94)	(\$472,769.75)	(\$495,121.03)	(\$435,645.09)	832%	\$1,500,350.41
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	5,526,400.00	822,350.14	1,633,052.04	3,893,347.96	30%	3,035,550.33
	EXPENSE TOTALS	5,588,875.94	874,612.21	1,707,665.39	3,881,210.55	31%	2,498,935.90
Fund Category	Proprietary Funds Net Gain (Loss)	(\$62,475.94)	(\$52,262.07)	(\$74,613.35)	(\$12,137.41)	119%	\$536,614.43
	Grand Totals						
	REVENUE TOTALS	5,526,400.00	822,350.14	1,633,052.04	3,893,347.96	30%	3,035,550.33
	EXPENSE TOTALS	5,588,875.94	874,612.21	1,707,665.39	3,881,210.55	31%	2,498,935.90
	Grand Total Net Gain (Loss)	(\$62,475.94)	(\$52,262.07)	(\$74,613.35)	(\$12,137.41)	119%	\$536,614.43



Balance Sheet

Through 09/30/18

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.	899,995.55	498,636.21	401,359.34	80.49
	1030 - Totals	\$899,995.55	\$498,636.21	\$401,359.34	80.49%
1590					
1590.000	Construction in Progress	20,512.13	.00	20,512.13	+++
	1590 - Totals	\$20,512.13	\$0.00	\$20,512.13	+++
	ASSETS TOTALS	\$920,507.68	\$498,636.21	\$421,871.47	84.61%
	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 Projct	771,715.02	771,715.02	.00	.00
	2910 - Totals	\$771,715.02	\$771,715.02	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	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	962,372.19			
	Fund Revenues	(425,000.00)			
	Fund Expenses	4,492.32			
	FUND EQUITY TOTALS	\$920,507.68	\$1,462,372.19	(\$541,864.51)	(37.05%)
	LIABILITIES AND FUND EQUITY TOTALS	\$920,507.68	\$1,462,372.19	(\$541,864.51)	(37.05%)
Fund	740 - Capital Project-Solid Wst Totals	\$0.00	(\$963,735.98)	\$963,735.98	100.00%
Fund Type	Capital Projects Funds Totals	\$0.00	(\$963,735.98)	\$963,735.98	100.00%



Balance Sheet

Through 09/30/18

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	(2,074.00)	77.00	(2,151.00)	(2,793.51)
1027 - Totals		(\$2,074.00)	\$77.00	(\$2,151.00)	(2,793.51%)
1030					
1030.100	Investment-Central Trea.	(470,967.61)	18,250.80	(489,218.41)	(2,680.53)
1030 - Totals		(\$470,967.61)	\$18,250.80	(\$489,218.41)	(2,680.53%)
1050					
1050.000	Accts Rec.-Misc Billing	6,903.50	5,576.20	1,327.30	23.80
1050.010	Accts Rec.-Utility Billing	249,087.58	273,728.28	(24,640.70)	(9.00)
1050.050	Accts Rec.-Collections	40,106.37	18,951.39	21,154.98	111.63
1050.900	Allowance - Doubtful Acct	(40,106.37)	(18,951.39)	(21,154.98)	(111.63)
1050 - Totals		\$255,991.08	\$279,304.48	(\$23,313.40)	(8.35%)
1200					
1200.020	Prepaid Insurance	2,118.84	554.12	1,564.72	282.38
1200.030	Prepaid Workers Compensation Insurance	6,507.84	.00	6,507.84	+++
1200 - Totals		\$8,626.68	\$554.12	\$8,072.56	1,456.83%
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	859,065.68	.00	.00
1550 - Totals		\$859,065.68	\$859,065.68	\$0.00	0.00%
1585					
1585.000	Intangible Accounts	37,898.68	37,898.68	.00	.00
1585 - Totals		\$37,898.68	\$37,898.68	\$0.00	0.00%



Balance Sheet

Through 09/30/18

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					
1600						
1600.100	Accumulated Depreciation Land Improvements		(37,898.68)	(37,898.68)	.00	.00
1600 - Totals			(\$37,898.68)	(\$37,898.68)	\$0.00	0.00%
1610						
1610.000	Accumulated Depr. Land Im		(782,382.09)	(695,348.13)	(87,033.96)	(12.52)
1610 - Totals			(\$782,382.09)	(\$695,348.13)	(\$87,033.96)	(12.52%)
1620						
1620.000	Accumulated Depr Ut Plant		(21,730.02)	(15,043.86)	(6,686.16)	(44.44)
1620 - Totals			(\$21,730.02)	(\$15,043.86)	(\$6,686.16)	(44.44%)
1640						
1640.000	Accumulated Depr Building		(1,098,264.87)	(1,029,817.83)	(68,447.04)	(6.65)
1640 - Totals			(\$1,098,264.87)	(\$1,029,817.83)	(\$68,447.04)	(6.65%)
1650						
1650.000	Accumulated Depr Equipmnt		(831,189.24)	(815,141.75)	(16,047.49)	(1.97)
1650 - Totals			(\$831,189.24)	(\$815,141.75)	(\$16,047.49)	(1.97%)
	ASSETS TOTALS		\$4,722,918.47	\$5,407,743.37	(\$684,824.90)	(12.66%)
	LIABILITIES AND FUND EQUITY					
	LIABILITIES					
2020						
2020.000	Accounts Payable		362,803.34	.00	362,803.34	+++
2020 - Totals			\$362,803.34	\$0.00	\$362,803.34	+++
2025						
2025.000	Interfund Payable		1,005,557.96	361,983.96	643,574.00	177.79
2025 - Totals			\$1,005,557.96	\$361,983.96	\$643,574.00	177.79%
2100						
2100.006	Deposits - Garbage		10,506.95	12,764.44	(2,257.49)	(17.69)
2100 - Totals			\$10,506.95	\$12,764.44	(\$2,257.49)	(17.69%)
2500						
2500.500	Notes Payable-State		1,273,773.10	1,389,570.65	(115,797.55)	(8.33)
2500 - Totals			\$1,273,773.10	\$1,389,570.65	(\$115,797.55)	(8.33%)
2600						
2600.000	Accrued Postclosure Costs		768,620.03	427,197.03	341,423.00	79.92
2600 - Totals			\$768,620.03	\$427,197.03	\$341,423.00	79.92%
	LIABILITIES TOTALS		\$3,421,261.38	\$2,191,516.08	\$1,229,745.30	56.11%



Balance Sheet

Through 09/30/18

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)	(3,109,753.55)	.00	.00
	2920 - Totals	(\$3,109,753.55)	(\$3,109,753.55)	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(7,403.00)	(7,403.00)	.00	.00
	2965 - Totals	(\$7,403.00)	(\$7,403.00)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$1,715,876.88	\$1,715,876.88	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(80,901.24)			
	Fund Revenues	(1,208,052.04)			
	Fund Expenses	1,703,173.07			
	FUND EQUITY TOTALS	\$1,301,657.09	\$1,715,876.88	(\$414,219.79)	(24.14%)
	LIABILITIES AND FUND EQUITY TOTALS	\$4,722,918.47	\$3,907,392.96	\$815,525.51	20.87%
Fund	230 - Solid Waste Fund Totals	\$0.00	\$1,500,350.41	(\$1,500,350.41)	(100.00%)
Fund Type	Enterprise Funds Totals	\$0.00	\$1,500,350.41	(\$1,500,350.41)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$536,614.43	(\$536,614.43)	(100.00%)
	Grand Totals	\$0.00	\$536,614.43	(\$536,614.43)	(100.00%)

Harbor System
Financial Analysis
As Of, And For the Quarter Ending, September 30, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	819,353	 Not Significantly Different	 Met Plan	 Annual moorage increases necessary to finance capital improvements
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	42,726	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	303,030	 More Than Last year	 Exceeded Plan	Cash flow from operations is adequate and exceeding plan but EBIDA is declining; watch trend
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	169,911	 Less Than Last Year	 Exceeded Plan	Net income is exceeding plan but lower than last year; watch trend
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	119,824	 Less Than Prior Year	 Exceeded Plan	Asset replacement is adequate; however, ability to finance replacement of large infrastructure assets depends on future moorage increases
Total Working Capital (What total resources are available in the fund)	8,741,523	 More Than Prior Year	 Met Plan	Working capital is adequate and in line with plan
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	1,797,860	 More than Prior Year	 Met Plan	Capital project funding adequately addresses current infrastructure needs

Undesignated Working Capital (How much of the fund's resources are available?)	6,544,245	 Less Than Last Year	 Met Plan	Undesignated working capital is adequate for the present; however, ability to finance replacement of large infrastructure depends on sustained future moorage increases
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	1,403.64	 More Than Last year	 Met Plan	Watch trend 
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	1,050.82	 More Than Last Year	 Met Plan	Watch Trend 

The Harbor Fund operated better than planned, with most variances either positive or meeting plan. Earnings before interest (EBI) and depreciation (EBID) was \$209K greater than plan, a positive variance of 222%. Even though these financial results are very positive, there are black storm clouds on the horizon which could cause the Harbor Fund to become the most troubled and challenged fund the Municipality has.

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

At the State level, proposals have been made to both eliminate sharing of fisheries business taxes (raw fish tax) with Municipalities. An additional proposal to also eliminate the Municipal Harbor Matching Grant Program has also been made. If these proposals are enacted at the State level, they will have a crushing effect on the Harbor Fund.

The loss of approximately \$1 million in annual raw fish tax proceeds would serve to transform the Harbor Fund from an enterprise which has been annually increasing working capital positive cash flow into one which would require a substantial annual subsidy from the General Fund. To compound this problem, the loss of the Municipal Harbor Matching Grant Program would add over \$15 million in additional future cash requirements to renovate harbors when they reach the end of their useful lives. This additional \$15 million would need to be generated from local sources and would put additional pressure on the Harbor Fund.

In addition to the negative developments at the State level, local resistance to increasing moorage rates has been growing, with a consensus developing that sustained rate increases of 6% are unsustainable. This development, coupled with funding losses from the State, will combine to cause pressure to mount to scale back the size and scope of the infrastructure in

the harbor system by both condemning and demolishing some of our harbors at the end of their useful lives, or, by selling and privatizing harbors and associated uplands.

City and Borough of Sitka
Harbor Fund
Financial Statements
For The Twelve-Month Period Ending June 30, 2019
(Unaudited)

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 25.00%)	Variance To FY2019 Plan
Revenue:									
Permanent Moorage	543,406	-	-	-	543,406	541,312	2,094	495,648	47,758
Transient Moorage	232,898	-	-	-	232,898	196,256	36,642	108,625	124,274
Lightering Fees	-	-	-	-	-	9,731	(9,731)	5,000	(5,000)
Other Operating Revenue	<u>43,049</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,049</u>	<u>41,822</u>	<u>1,227</u>	<u>43,865</u>	<u>(816)</u>
Total Revenue:	819,353	-	-	-	819,353	789,121	30,232	653,137	166,216
Cost of Sales:									
Operations	349,267	-	-	-	349,267	369,243	19,976	383,128	33,861
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	<u>343,056</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>343,056</u>	<u>307,993</u>	<u>(35,063)</u>	<u>343,057</u>	<u>(1)</u>
Total Cost of Sales:	692,323	-	-	-	692,323	677,236	(15,087)	726,184	33,860
Gross Margin:	127,030	-	-	-	127,030	111,885	15,145	(73,047)	200,077
	15.50%				15.50%	14.18%	1.33%	-11.18%	12.51%
Selling and Administrative Expenses	<u>167,056</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>167,056</u>	<u>150,632</u>	<u>(16,424)</u>	<u>175,921</u>	<u>8,865</u>
Earnings (Loss) Before Interest (EBI):	(40,026)	-	-	-	(40,026)	(38,747)	(1,279)	(248,968)	208,942
	-4.89%				-4.89%	-4.91%	0.03%	-38.12%	38.14%
Non-operating Revenue and Expense:									
Raw Fish Tax	243,098	-	-	-	243,098	225,000	18,098	243,098	-
Other Non-Operating Revenue:	48,439	-	-	-	48,439	37,600	10,839	66,250	(17,811)
Grant Revenue	-	-	-	-	-	-	-	5,000	(5,000)
Bond Fund Interest Revenue:	-	-	-	-	-	-	-	-	-
Interest Expense Bonds:	(79,729)	-	-	-	(79,729)	(39,150)	(40,579)	(79,729)	-
Interest Expense Loans:	<u>(1,871)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,871)</u>	<u>(2,041)</u>	<u>170</u>	<u>(1,871)</u>	<u>(1)</u>
Total Non-operating Revenue & Expense:	209,937	-	-	-	209,937	221,409	(11,472)	232,749	(22,812)
Net Income:	<u>169,911</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>169,911</u>	<u>182,662</u>	<u>(12,751)</u>	<u>(16,219)</u>	<u>186,130</u>
	20.74%				20.74%	23.15%	-42.18%	-2.48%	111.98%
Earnings Before Interest and Depreciation (EBIDA):	303,030				303,030	269,246	33,784	94,089	208,941
	36.98%				36.98%	34.12%	2.86%	14.41%	-11.54%
Bond Covenant Ratio	4.58				4.58	6.04	(1.46)	3.11	1.47

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 25.00%)	Variance To FY2019 Plan
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	512,967	-	-	-	512,967	490,655	22,312	326,838	186,130
Debt Principal	50,087	-	-	-	50,087	48,837	(1,250)	50,087	-
Debt Principal Coverage Surplus/Deficit	462,880	-	-	-	462,880	441,818	21,062	276,751	186,130
Debt Principal Coverage Percentage	1024.15%				1024.15%	1004.68%	19.47%	652.54%	371.61%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	462,880	-	-	-	462,880	441,818	21,062	276,751	186,130
Depreciation	343,056	-	-	-	343,056	307,993	(35,063)	343,056	-
Cash Accumulated For/(Taken From) Asset Replacement	119,824	-	-	-	119,824	133,825	(14,001)	(66,306)	186,130
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	462,880	-	-	-	462,880	441,818	21,062	276,751	186,130
CapEx, Accruals, and other Balance Sheet Changes	358,655	-	-	-	358,655	(57,652)	416,307	358,655	-
Increase in (Decrease in) Working Capital	821,535	-	-	-	821,535	384,166	437,369	635,406	186,130
Plus Beginning Total Working Capital	7,919,988	8,741,523	8,741,523	8,741,523	7,919,988	7,116,560	803,428	7,919,988	-
Equals Ending Total Working Capital:	8,741,523	8,741,523	8,741,523	8,741,523	8,741,523	7,500,726	1,240,797	8,555,394	186,130
Working Capital Detail:									
Repair Reserve (1% of PPE):	386,339	-			386,339				
Working Capital Designated for CapEx	1,797,860	-			1,797,860				
Working Capital Designated for Baranof Warm Springs	13,079	-			13,079				
Undesignated Working Capital	6,544,245	-			6,544,245				
Total Working Capital:	8,741,523	-			8,741,523				
Days On Hand Annual Cash Outlays in:									
Total Working Capital:	1,403.64				1,403.64				
Total Working Capital Less Repair Reserve:	1,341.61				1,341.61				
Undesignated Working Capital	1,050.82				1,050.82				
Working Capital Calculation:									
Current Assets	8,897,830				8,897,830				
Accrued Raw Fish Tax Receivable	243,098				243,098				
Current Liabilities	(148,970)				(148,970)				
CPLTD	(200,348)				(200,348)				
Total Working Capital	8,791,610				8,791,610				

Project	FY2019 Appropriations	Cash	State Grant A/R	State Loan A/R	Federal Loan A/R	Construction In Progress 6/30/2018	Supplies Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Total Expenses
80242 - Seplane Base Planning Stud	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90741 - Baranoff Warm Springs Doc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90751 - Crescent Harbor Water Line	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90757 - Transient Float	\$ -	\$ 284,550.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90768 - Eliason 5/6 Float replaceme	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90798 - Eliason Electrical Upgrades	\$ -	\$ 14,231.34	\$ -	\$ -	\$ -	\$ 707.73	\$ -	\$ -	\$ 60.93	\$ 60.93
90799 - Eliason Flotation Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90810 - Sealing Cove Maintenance	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90818 - Float Plane Dock	\$ -	\$ (0.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90848 - Crescent Harbor Flotation U	\$ -	\$ 49,843.92	\$ -	\$ -	\$ -	\$ 156.08	\$ -	\$ -	\$ -	\$ -
90849 - Crescent Harbor Phase 1 De	\$ -	\$ 949,674.73	\$ -	\$ -	\$ -	\$ 819.73	\$ -	\$ 41,417.61	\$ 8,087.93	\$ 49,505.54
90850 - O'Connell Lightering Facility	\$ -	\$ 526,102.05	\$ -	\$ -	\$ -	\$ 42,625.77	\$ -	\$ -	\$ 1,272.18	\$ 1,272.18
Totals:	\$ -	\$ 1,839,402.57	\$ -	\$ -	\$ -	\$ 44,309.31	\$ -	\$ 41,417.61	\$ 9,421.04	\$ 50,838.65

Project	Construction					
	<u>In Progress</u> <u>6/30/2019</u>	<u>Total</u> <u>Assets</u>	<u>Accounts</u> <u>Payable</u>	<u>Retainage</u> <u>Payable</u>	<u>Total</u> <u>Liabilities</u>	<u>Working</u> <u>Capital</u>
80242 - Seplane Base Planning Stud	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90741 - Baranoff Warm Springs Doc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90751 - Crescent Harbor Water Line	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90757 - Transient Float	\$ -	\$ 284,550.53	\$ -	\$ 85,851.57	\$ 85,851.57	\$ 198,698.96
90768 - Eliason 5/6 Float replaceme	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90798 - Eliason Electrical Upgrades	\$ -	\$ 14,939.07	\$ -	\$ -	\$ -	\$ 14,939.07
90799 - Eliason Flotation Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90810 - Sealing Cove Maintenance	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00
90818 - Float Plane Dock	\$ -	\$ (0.00)	\$ -	\$ -	\$ -	\$ (0.00)
90848 - Crescent Harbor Flotation U	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00
90849 - Crescent Harbor Phase 1 De	\$ -	\$ 950,494.46	\$ -	\$ -	\$ -	\$ 950,494.46
90850 - O'Connell Lightering Facility	\$ -	\$ 568,727.82	\$ -	\$ -	\$ -	\$ 568,727.82
Totals:	\$ -	\$ 1,883,711.88	\$ -	\$ 85,851.57	\$ 85,851.57	\$ 1,797,860.31



Income Statement

Through 09/30/18

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 750 - Capital Project-Harbor							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	50,000.00	.00	.00	50,000.00	0	.00
	3610 - Totals	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0%	\$0.00
	Department 360 - Uses of Prop & Investment Totals	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0%	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.240	Transfer In Harbor	.00	.00	.00	.00	+++	1,330,000.00
3950.751	Transfer In Revenue Bond	13,000,000.00	.00	.00	13,000,000.00	0	.00
	3950 - Totals	\$13,000,000.00	\$0.00	\$0.00	\$13,000,000.00	0%	\$1,330,000.00
	Department 390 - Cash Basis Receipts Totals	\$13,000,000.00	\$0.00	\$0.00	\$13,000,000.00	0%	\$1,330,000.00
	Division 300 - Revenue Totals	\$13,050,000.00	\$0.00	\$0.00	\$13,050,000.00	0%	\$1,330,000.00
	REVENUE TOTALS	\$13,050,000.00	\$0.00	\$0.00	\$13,050,000.00	0%	\$1,330,000.00
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	13,017,952.50	41,417.61	41,417.61	12,976,534.89	0	437.15
	5212 - Totals	\$13,017,952.50	\$41,417.61	\$41,417.61	\$12,976,534.89	0%	\$437.15
5214							
5214.000	Interdepartment Services	.00	9,421.04	9,421.04	(9,421.04)	+++	1,720.60
	5214 - Totals	\$0.00	\$9,421.04	\$9,421.04	(\$9,421.04)	+++	\$1,720.60
	Department 630 - Operations Totals	\$13,017,952.50	\$50,838.65	\$50,838.65	\$12,967,113.85	0%	\$2,157.75
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	13,867.61
	7200 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$13,867.61
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$13,867.61
	Division 600 - Operations Totals	\$13,017,952.50	\$50,838.65	\$50,838.65	\$12,967,113.85	0%	\$16,025.36
	EXPENSE TOTALS	\$13,017,952.50	\$50,838.65	\$50,838.65	\$12,967,113.85	0%	\$16,025.36
Fund 750 - Capital Project-Harbor Totals							
	REVENUE TOTALS	13,050,000.00	.00	.00	13,050,000.00	0%	1,330,000.00
	EXPENSE TOTALS	13,017,952.50	50,838.65	50,838.65	12,967,113.85	0%	16,025.36



Income Statement

Through 09/30/18

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	750 - Capital Project-Harbor Net Gain (Loss)	\$32,047.50	(\$50,838.65)	(\$50,838.65)	(\$82,886.15)	(159%)	\$1,313,974.64
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	13,050,000.00	.00	.00	13,050,000.00	0%	1,330,000.00
	EXPENSE TOTALS	13,017,952.50	50,838.65	50,838.65	12,967,113.85	0%	16,025.36
Fund Type	Capital Projects Funds Net Gain (Loss)	\$32,047.50	(\$50,838.65)	(\$50,838.65)	(\$82,886.15)	(159%)	\$1,313,974.64



Income Statement

Through 09/30/18

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 240 - Harbor Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.004	Raw Fish Tax	972,390.00	.00	.00	972,390.00	0	.00
3101.017	PERS Relief	44,500.00	11,125.00	11,125.00	33,375.00	25	.00
	3101 - Totals	\$1,016,890.00	\$11,125.00	\$11,125.00	\$1,005,765.00	1%	\$0.00
	Department 310 - State Revenue Totals	\$1,016,890.00	\$11,125.00	\$11,125.00	\$1,005,765.00	1%	\$0.00
Department 315 - Federal Revenue							
3151							
3151.003	Grant Revenue	20,000.00	.00	.00	20,000.00	0	.00
	3151 - Totals	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0%	\$0.00
	Department 315 - Federal Revenue Totals	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0%	\$0.00
Department 340 - Operating Revenue							
3441							
3441.000	Moorage-Permanent	1,982,591.00	2,246.58	543,406.11	1,439,184.89	27	541,312.45
	3441 - Totals	\$1,982,591.00	\$2,246.58	\$543,406.11	\$1,439,184.89	27%	\$541,312.45
3442							
3442.000	Moorage-Transient	434,498.00	60,494.04	232,897.78	201,600.22	54	196,256.44
	3442 - Totals	\$434,498.00	\$60,494.04	\$232,897.78	\$201,600.22	54%	\$196,256.44
3444							
3444.000	Airplane Float Fees	1,260.00	20.00	70.00	1,190.00	6	405.00
	3444 - Totals	\$1,260.00	\$20.00	\$70.00	\$1,190.00	6%	\$405.00
3445							
3445.000	Lightering Fees	20,000.00	.00	.00	20,000.00	0	9,730.54
	3445 - Totals	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0%	\$9,730.54
3446							
3446.000	Recreation Vehicle Fees	7,500.00	1,008.47	2,319.95	5,180.05	31	6,010.30
	3446 - Totals	\$7,500.00	\$1,008.47	\$2,319.95	\$5,180.05	31%	\$6,010.30
3448							
3448.000	Baranof Warm Springs	.00	1,805.00	7,180.00	(7,180.00)	+++	2,540.00
	3448 - Totals	\$0.00	\$1,805.00	\$7,180.00	(\$7,180.00)	+++	\$2,540.00
3491							
3491.000	Jobbing-Labor	12,000.00	642.01	642.01	11,357.99	5	.00
	3491 - Totals	\$12,000.00	\$642.01	\$642.01	\$11,357.99	5%	\$0.00



Income Statement

Through 09/30/18

Detail Listing

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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3492							
3492.000	Jobbing-Materials/Parts	1,000.00	.00	.00	1,000.00	0	.00
	3492 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
3493							
3493.000	Jobbing-Equipment	.00	213.40	213.40	(213.40)	+++	.00
	3493 - Totals	\$0.00	\$213.40	\$213.40	(\$213.40)	+++	\$0.00
	Department 340 - Operating Revenue Totals	\$2,458,849.00	\$66,429.50	\$786,729.25	\$1,672,119.75	32%	\$756,254.73
Department 350 - Non-Operating Revenue							
3501							
3501.003	Other Revenue	12,200.00	1,291.00	3,771.00	8,429.00	31	3,786.54
3501.004	Daily Electric Billing	76,500.00	4,731.26	25,307.23	51,192.77	33	19,616.68
3501.005	Hoist Revenue	2,000.00	225.25	1,107.35	892.65	55	1,022.70
3501.006	Launch Ramp Fees	12,000.00	85.00	2,438.76	9,561.24	20	1,070.00
	3501 - Totals	\$102,700.00	\$6,332.51	\$32,624.34	\$70,075.66	32%	\$25,495.92
	Department 350 - Non-Operating Revenue Totals	\$102,700.00	\$6,332.51	\$32,624.34	\$70,075.66	32%	\$25,495.92
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	160,000.00	15,786.11	48,438.91	111,561.09	30	37,599.62
	3610 - Totals	\$160,000.00	\$15,786.11	\$48,438.91	\$111,561.09	30%	\$37,599.62
	Department 360 - Uses of Prop & Investment Totals	\$160,000.00	\$15,786.11	\$48,438.91	\$111,561.09	30%	\$37,599.62
Department 370 - Interfund Billings							
3701							
3701.194	Interfund Billing CPET	12,000.00	.00	.00	12,000.00	0	.00
	3701 - Totals	\$12,000.00	\$0.00	\$0.00	\$12,000.00	0%	\$0.00
	Department 370 - Interfund Billings Totals	\$12,000.00	\$0.00	\$0.00	\$12,000.00	0%	\$0.00
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	6,000.00	.00	.00	6,000.00	0	.00
	3807 - Totals	\$6,000.00	\$0.00	\$0.00	\$6,000.00	0%	\$0.00



Income Statement

Through 09/30/18

Detail Listing

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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 240 - Harbor Fund							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3820							
3820.000	Bad Debt Collected	18,000.00	2,034.98	3,419.19	14,580.81	19	7,370.26
3820 - Totals		\$18,000.00	\$2,034.98	\$3,419.19	\$14,580.81	19%	\$7,370.26
Department 380 - Miscellaneous Totals		\$24,000.00	\$2,034.98	\$3,419.19	\$20,580.81	14%	\$7,370.26
Department 390 - Cash Basis Receipts							
3905							
3905.000	Bonding Proceeds	13,000,000.00	.00	.00	13,000,000.00	0	.00
3905 - Totals		\$13,000,000.00	\$0.00	\$0.00	\$13,000,000.00	0%	\$0.00
3950							
3950.100	Transfer In General Fund	105,000.00	.00	.00	105,000.00	0	.00
3950.194	Transfer In Comm Pass Tax	15,000.00	.00	.00	15,000.00	0	.00
3950.750	Transfer in from 750	.00	.00	.00	.00	+++	13,867.61
3950 - Totals		\$120,000.00	\$0.00	\$0.00	\$120,000.00	0%	\$13,867.61
Department 390 - Cash Basis Receipts Totals		\$13,120,000.00	\$0.00	\$0.00	\$13,120,000.00	0%	\$13,867.61
Division 300 - Revenue Totals		\$16,914,439.00	\$101,708.10	\$882,336.69	\$16,032,102.31	5%	\$840,588.14
REVENUE TOTALS		\$16,914,439.00	\$101,708.10	\$882,336.69	\$16,032,102.31	5%	\$840,588.14
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	47,444.80	2,953.91	7,287.81	40,156.99	15	8,730.42
5110.002	Holidays	.00	182.48	821.16	(821.16)	+++	361.28
5110.003	Sick Leave	.00	319.35	501.83	(501.83)	+++	.00
5110.004	Overtime	9,499.95	.00	251.93	9,248.02	3	575.81
5110.010	Temp Wages	62,680.00	2,422.50	7,344.00	55,336.00	12	4,871.66
5110 - Totals		\$119,624.75	\$5,878.24	\$16,206.73	\$103,418.02	14%	\$14,539.17
5120							
5120.001	Annual Leave	22,131.00	239.51	2,566.13	19,564.87	12	4,120.85
5120.002	SBS	8,689.62	375.02	1,150.77	7,538.85	13	1,143.85
5120.003	Medicare	2,055.46	88.71	272.21	1,783.25	13	270.55
5120.004	PERS	15,852.95	1,958.95	3,646.33	12,206.62	23	2,526.04



Income Statement

Through 09/30/18

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 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5120.005	Health Insurance	11,819.76	1,043.87	3,131.61	8,688.15	26	2,954.97
5120.006	Life Insurance	14.16	1.18	3.54	10.62	25	3.54
5120.007	Workmen's Compensation	4,118.13	31.20	95.76	4,022.37	2	95.92
5120 - Totals		\$64,681.08	\$3,738.44	\$10,866.35	\$53,814.73	17%	\$11,115.72
5201							
5201.000	Training and Travel	3,000.00	.00	.00	3,000.00	0	375.00
5201 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$375.00
5202							
5202.000	Uniforms	250.00	.00	297.00	(47.00)	119	.00
5202 - Totals		\$250.00	\$0.00	\$297.00	(\$47.00)	119%	\$0.00
5204							
5204.000	Telephone	720.00	.00	123.62	596.38	17	118.84
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	.00
5204 - Totals		\$1,020.00	\$0.00	\$123.62	\$896.38	12%	\$118.84
5205							
5205.000	Insurance	37,148.00	9,742.20	14,553.60	22,594.40	39	9,286.92
5205 - Totals		\$37,148.00	\$9,742.20	\$14,553.60	\$22,594.40	39%	\$9,286.92
5206							
5206.000	Supplies	2,000.00	.00	264.16	1,735.84	13	.00
5206 - Totals		\$2,000.00	\$0.00	\$264.16	\$1,735.84	13%	\$0.00
5208							
5208.000	Bldg Repair & Maint	1,000.00	1,122.18	1,122.18	(122.18)	112	239.45
5208 - Totals		\$1,000.00	\$1,122.18	\$1,122.18	(\$122.18)	112%	\$239.45
5211							
5211.000	Data Processing Fees	52,425.00	4,368.75	13,106.25	39,318.75	25	12,345.24
5211.001	Information Technology Special Projects	30,915.00	.00	.00	30,915.00	0	.00
5211 - Totals		\$83,340.00	\$4,368.75	\$13,106.25	\$70,233.75	16%	\$12,345.24
5212							
5212.000	Contracted/Purchased Serv	5,000.00	.00	.00	5,000.00	0	312.95
5212 - Totals		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$312.95
5214							
5214.000	Interdepartment Services	287,943.00	26,938.06	68,803.90	219,139.10	24	89,710.01
5214 - Totals		\$287,943.00	\$26,938.06	\$68,803.90	\$219,139.10	24%	\$89,710.01



Income Statement

Through 09/30/18

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 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5221							
5221.000	Transportation/Vehicles	.00	456.00	2,184.99	(2,184.99)	+++	.00
	5221 - Totals	\$0.00	\$456.00	\$2,184.99	(\$2,184.99)	+++	\$0.00
5222							
5222.000	Postage	5,500.00	500.00	1,500.00	4,000.00	27	900.00
	5222 - Totals	\$5,500.00	\$500.00	\$1,500.00	\$4,000.00	27%	\$900.00
5224							
5224.000	Dues & Publications	1,500.00	.00	360.00	1,140.00	24	.00
	5224 - Totals	\$1,500.00	\$0.00	\$360.00	\$1,140.00	24%	\$0.00
5226							
5226.000	Advertising	2,000.00	.00	.00	2,000.00	0	125.00
	5226 - Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$125.00
5227							
5227.002	Rent-Equipment	.00	25.00	75.00	(75.00)	+++	75.00
	5227 - Totals	\$0.00	\$25.00	\$75.00	(\$75.00)	+++	\$75.00
5230							
5230.000	Bad Debts	40,000.00	12,550.63	24,121.68	15,878.32	60	.00
	5230 - Totals	\$40,000.00	\$12,550.63	\$24,121.68	\$15,878.32	60%	\$0.00
5231							
5231.000	Credit Card Expense	53,000.00	4,216.62	14,143.69	38,856.31	27	11,214.13
	5231 - Totals	\$53,000.00	\$4,216.62	\$14,143.69	\$38,856.31	27%	\$11,214.13
5290							
5290.000	Other Expenses	.00	.00	472.57	(472.57)	+++	274.32
	5290 - Totals	\$0.00	\$0.00	\$472.57	(\$472.57)	+++	\$274.32
	Department 601 - Administration Totals	\$707,006.83	\$69,536.12	\$168,201.72	\$538,805.11	24%	\$150,631.75
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	405,392.00	21,255.42	72,824.62	332,567.38	18	77,767.68
5110.002	Holidays	.00	2,701.96	4,676.16	(4,676.16)	+++	3,659.90
5110.003	Sick Leave	.00	4,645.32	12,212.15	(12,212.15)	+++	5,229.87
5110.004	Overtime	.00	2,160.26	4,923.01	(4,923.01)	+++	7,556.78
5110.010	Temp Wages	.00	2,520.00	11,905.30	(11,905.30)	+++	20,226.50
	5110 - Totals	\$405,392.00	\$33,282.96	\$106,541.24	\$298,850.76	26%	\$114,440.73



Income Statement

Through 09/30/18

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 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5120							
5120.001	Annual Leave	.00	4,426.60	9,302.64	(9,302.64)	+++	9,418.42
5120.002	SBS	24,851.00	2,316.20	7,115.04	17,735.96	29	7,606.35
5120.003	Medicare	5,879.00	549.11	1,690.13	4,188.87	29	1,805.66
5120.004	PERS	112,862.00	17,714.55	32,669.95	80,192.05	29	22,006.73
5120.005	Health Insurance	193,006.00	16,025.06	48,075.18	144,930.82	25	45,362.43
5120.006	Life Insurance	100.00	8.26	24.78	75.22	25	24.78
5120.007	Workmen's Compensation	21,770.00	2,029.03	6,232.63	15,537.37	29	7,157.24
5120 - Totals		\$358,468.00	\$43,068.81	\$105,110.35	\$253,357.65	29%	\$93,381.61
5201							
5201.000	Training and Travel	2,700.00	.00	.00	2,700.00	0	355.70
5201 - Totals		\$2,700.00	\$0.00	\$0.00	\$2,700.00	0%	\$355.70
5202							
5202.000	Uniforms	2,500.00	.00	74.25	2,425.75	3	75.00
5202 - Totals		\$2,500.00	\$0.00	\$74.25	\$2,425.75	3%	\$75.00
5203							
5203.001	Electric	450,000.00	10,789.34	102,872.93	347,127.07	23	114,876.21
5203 - Totals		\$450,000.00	\$10,789.34	\$102,872.93	\$347,127.07	23%	\$114,876.21
5204							
5204.001	Cell Phone Stipend	600.00	75.00	225.00	375.00	38	225.00
5204 - Totals		\$600.00	\$75.00	\$225.00	\$375.00	38%	\$225.00
5206							
5206.000	Supplies	20,000.00	1,355.95	3,990.40	16,009.60	20	2,758.68
5206 - Totals		\$20,000.00	\$1,355.95	\$3,990.40	\$16,009.60	20%	\$2,758.68
5207							
5207.000	Repairs & Maintenance	90,000.00	213.28	1,232.53	88,767.47	1	14,549.79
5207.001	Boat Repair and Maintenance	1,800.00	212.00	1,183.92	616.08	66	256.68
5207.002	Crush derelict boats	2,000.00	.00	.00	2,000.00	0	.00
5207 - Totals		\$93,800.00	\$425.28	\$2,416.45	\$91,383.55	3%	\$14,806.47
5212							
5212.000	Contracted/Purchased Serv	166,152.50	10,960.24	28,508.50	137,644.00	17	16,943.72
5212 - Totals		\$166,152.50	\$10,960.24	\$28,508.50	\$137,644.00	17%	\$16,943.72



Income Statement

Through 09/30/18

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 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5214							
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	378.60
	5214 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$378.60
5221							
5221.000	Transportation/Vehicles	53,087.00	3,034.30	9,377.77	43,709.23	18	11,001.24
	5221 - Totals	\$53,087.00	\$3,034.30	\$9,377.77	\$43,709.23	18%	\$11,001.24
5223							
5223.000	Tools & Small Equipment	487.00	.00	4.50	482.50	1	.00
	5223 - Totals	\$487.00	\$0.00	\$4.50	\$482.50	1%	\$0.00
5226							
5226.000	Advertising	2,000.00	.00	125.00	1,875.00	6	.00
	5226 - Totals	\$2,000.00	\$0.00	\$125.00	\$1,875.00	6%	\$0.00
5227							
5227.002	Rent-Equipment	1,000.00	.00	.00	1,000.00	0	.00
	5227 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
	Department 630 - Operations Totals	\$1,556,186.50	\$102,991.88	\$359,246.39	\$1,196,940.11	23%	\$369,242.96
	Division 600 - Operations Totals	\$2,263,193.33	\$172,528.00	\$527,448.11	\$1,735,745.22	23%	\$519,874.71
Division 640 - Depreciation/Amortization							
6203							
6203.000	Depreciation-Harbors	.00	111,710.19	335,130.57	(335,130.57)	+++	296,361.03
	6203 - Totals	\$0.00	\$111,710.19	\$335,130.57	(\$335,130.57)	+++	\$296,361.03
6205							
6205.000	Depreciation-Buildings	.00	84.97	254.91	(254.91)	+++	3,281.85
	6205 - Totals	\$0.00	\$84.97	\$254.91	(\$254.91)	+++	\$3,281.85
6206							
6206.000	Depreciation-Machinery	.00	2,556.98	7,670.94	(7,670.94)	+++	8,350.53
	6206 - Totals	\$0.00	\$2,556.98	\$7,670.94	(\$7,670.94)	+++	\$8,350.53
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$114,352.14	\$343,056.42	(\$343,056.42)	+++	\$307,993.41



Income Statement

Through 09/30/18

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 240 - Harbor Fund							
EXPENSE							
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	329,658.00	12,741.67	51,229.17	278,428.83	16	37,433.33
	5295 - Totals	\$329,658.00	\$12,741.67	\$51,229.17	\$278,428.83	16%	\$37,433.33
5297							
5297.000	Debt Admin Expense	13,000.00	.00	.00	13,000.00	0	.00
	5297 - Totals	\$13,000.00	\$0.00	\$0.00	\$13,000.00	0%	\$0.00
7301							
7301.000	Note Principal Payments	45,349.00	.00	.00	45,349.00	0	.00
	7301 - Totals	\$45,349.00	\$0.00	\$0.00	\$45,349.00	0%	\$0.00
7302							
7302.000	Bond Principal Payments	155,000.00	.00	.00	155,000.00	0	.00
	7302 - Totals	\$155,000.00	\$0.00	\$0.00	\$155,000.00	0%	\$0.00
	Division 650 - Debt Payments Totals	\$543,007.00	\$12,741.67	\$51,229.17	\$491,777.83	9%	\$37,433.33
Division 670 - Fixed Assets							
7105							
7105.000	Fixed Assets-Buildings	10,000.00	.00	.00	10,000.00	0	.00
	7105 - Totals	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0%	\$0.00
7106							
7106.000	Fixed Assets-Machinery	10,000.00	.00	.00	10,000.00	0	.00
	7106 - Totals	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0%	\$0.00
	Division 670 - Fixed Assets Totals	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0%	\$0.00
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	13,000,000.00	.00	.00	13,000,000.00	0	1,330,000.00
	7200 - Totals	\$13,000,000.00	\$0.00	\$0.00	\$13,000,000.00	0%	\$1,330,000.00
	Division 680 - Transfers Between Funds Totals	\$13,000,000.00	\$0.00	\$0.00	\$13,000,000.00	0%	\$1,330,000.00
Division 690 - Other Financing Sources/Uses							
7740							
7740.000	Bonds issuance costs	23,800.00	.00	.00	23,800.00	0	.00
	7740 - Totals	\$23,800.00	\$0.00	\$0.00	\$23,800.00	0%	\$0.00
	Division 690 - Other Financing Sources/Uses Totals	\$23,800.00	\$0.00	\$0.00	\$23,800.00	0%	\$0.00
	EXPENSE TOTALS	\$15,850,000.33	\$299,621.81	\$921,733.70	\$14,928,266.63	6%	\$2,195,301.45
Fund 240 - Harbor Fund Totals							



Income Statement

Through 09/30/18

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						
	REVENUE TOTALS	16,914,439.00	101,708.10	882,336.69	16,032,102.31	5%	840,588.14
	EXPENSE TOTALS	15,850,000.33	299,621.81	921,733.70	14,928,266.63	6%	2,195,301.45
Fund	240 - Harbor Fund Net Gain (Loss)	\$1,064,438.67	(\$197,913.71)	(\$39,397.01)	(\$1,103,835.68)	(4%)	(\$1,354,713.31)
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	16,914,439.00	101,708.10	882,336.69	16,032,102.31	5%	840,588.14
	EXPENSE TOTALS	15,850,000.33	299,621.81	921,733.70	14,928,266.63	6%	2,195,301.45
Fund Type	Enterprise Funds Net Gain (Loss)	\$1,064,438.67	(\$197,913.71)	(\$39,397.01)	(\$1,103,835.68)	(4%)	(\$1,354,713.31)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	29,964,439.00	101,708.10	882,336.69	29,082,102.31	3%	2,170,588.14
	EXPENSE TOTALS	28,867,952.83	350,460.46	972,572.35	27,895,380.48	3%	2,211,326.81
Fund Category	Proprietary Funds Net Gain (Loss)	\$1,096,486.17	(\$248,752.36)	(\$90,235.66)	(\$1,186,721.83)	(8%)	(\$40,738.67)
	Grand Totals						
	REVENUE TOTALS	29,964,439.00	101,708.10	882,336.69	29,082,102.31	3%	2,170,588.14
	EXPENSE TOTALS	28,867,952.83	350,460.46	972,572.35	27,895,380.48	3%	2,211,326.81
	Grand Total Net Gain (Loss)	\$1,096,486.17	(\$248,752.36)	(\$90,235.66)	(\$1,186,721.83)	(8%)	(\$40,738.67)



Balance Sheet

Through 09/30/18

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	750 - Capital Project-Harbor				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	1,839,402.57	1,736,510.60	102,891.97	5.93
	1030 - Totals	\$1,839,402.57	\$1,736,510.60	\$102,891.97	5.93%
1590					
1590.000	Construction in Progress	44,309.31	73.22	44,236.09	60,415.31
	1590 - Totals	\$44,309.31	\$73.22	\$44,236.09	60,415.31%
	ASSETS TOTALS	\$1,883,711.88	\$1,736,583.82	\$147,128.06	8.47%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2023					
2023.000	Retainage Payable	85,851.57	280,571.94	(194,720.37)	(69.40)
	2023 - Totals	\$85,851.57	\$280,571.94	(\$194,720.37)	(69.40%)
	LIABILITIES TOTALS	\$85,851.57	\$280,571.94	(\$194,720.37)	(69.40%)
	FUND EQUITY				
2910					
2910.140	Designated-Capital Project	121,151.95	121,151.95	.00	.00
	2910 - Totals	\$121,151.95	\$121,151.95	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	20,885.29	20,885.29	.00	.00
	2920 - Totals	\$20,885.29	\$20,885.29	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$142,037.24	\$142,037.24	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(1,706,661.72)			
	Fund Revenues	.00			
	Fund Expenses	50,838.65			
	FUND EQUITY TOTALS	\$1,797,860.31	\$142,037.24	\$1,655,823.07	1,165.77%
	LIABILITIES AND FUND EQUITY TOTALS	\$1,883,711.88	\$422,609.18	\$1,461,102.70	345.73%
Fund	750 - Capital Project-Harbor Totals	\$0.00	\$1,313,974.64	(\$1,313,974.64)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$1,313,974.64	(\$1,313,974.64)	(100.00%)



Balance Sheet

Through 09/30/18

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 240 - Harbor Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	(113,139.41)	6,047.01	(119,186.42)	(1,971.00)
1027 - Totals		(\$113,139.41)	\$6,047.01	(\$119,186.42)	(1,971.00%)
1030					
1030.100	Investment-Central Trea.	5,754,697.63	5,141,376.90	613,320.73	11.93
1030 - Totals		\$5,754,697.63	\$5,141,376.90	\$613,320.73	11.93%
1050					
1050.000	Accts Rec.-Misc Billing	239.40	36,672.87	(36,433.47)	(99.35)
1050.030	Accts Rec.-Other	78,964.94	7,173.40	71,791.54	1,000.80
1050.050	Accts Rec.-Collections	257,749.84	127,217.35	130,532.49	102.61
1050.060	Accts Rec.- State	1,279,884.82	953,323.80	326,561.02	34.25
1050.900	Allowance - Doubtful Acct	(257,749.84)	(127,217.35)	(130,532.49)	(102.61)
1050 - Totals		\$1,359,089.16	\$997,170.07	\$361,919.09	36.29%
1200					
1200.020	Prepaid Insurance	43,660.77	27,860.79	15,799.98	56.71
1200.030	Prepaid Workers Compensation Insurance	17,538.13	19,026.75	(1,488.62)	(7.82)
1200 - Totals		\$61,198.90	\$46,887.54	\$14,311.36	30.52%
1425					
1425.000	Deferred Outflow OPEB	20,651.00	.00	20,651.00	+++
1425 - Totals		\$20,651.00	\$0.00	\$20,651.00	+++
1500					
1500.240	Land - Harbor	90,000.00	90,000.00	.00	.00
1500 - Totals		\$90,000.00	\$90,000.00	\$0.00	0.00%
1510					
1510.000	Land Improvements	1,298,771.69	1,298,771.69	.00	.00
1510 - Totals		\$1,298,771.69	\$1,298,771.69	\$0.00	0.00%
1530					
1530.001	ANB Harbor	8,642,301.16	8,642,301.16	.00	.00
1530.002	Crescent Harbor	3,645,852.09	3,645,852.09	.00	.00
1530.003	Eliason Harbor	14,505,581.51	14,277,241.32	228,340.19	1.60
1530.004	Grid for Harbors	586,279.73	586,279.73	.00	.00
1530.005	Seaplane Float	458,006.91	458,006.91	.00	.00
1530.006	Work Float	512,991.50	512,991.50	.00	.00
1530.007	Sealing Harbor	2,382,401.67	2,382,401.67	.00	.00
1530.008	Port Facility Harbor	195,001.44	195,001.44	.00	.00
1530.009	Thomsen Harbor	5,463,078.82	5,463,078.82	.00	.00



Balance Sheet

Through 09/30/18

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 240 - Harbor Fund					
ASSETS					
1530.010	Parking Lots	38,400.00	38,400.00	.00	.00
1530.011	Fish Waste Disposal Boat	269,316.36	269,316.36	.00	.00
1530 - Totals		\$36,699,211.19	\$36,470,871.00	\$228,340.19	0.63%
1540					
1540.000	Buildings	394,723.32	394,723.32	.00	.00
1540 - Totals		\$394,723.32	\$394,723.32	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	241,163.83	241,163.83	.00	.00
1550 - Totals		\$241,163.83	\$241,163.83	\$0.00	0.00%
1590					
1590.000	Construction in Progress	(6.00)	(6.00)	.00	.00
1590 - Totals		(\$6.00)	(\$6.00)	\$0.00	0.00%
1610					
1610.000	Accumulated Depr. Land Im	(633,840.31)	(600,179.11)	(33,661.20)	(5.61)
1610 - Totals		(\$633,840.31)	(\$600,179.11)	(\$33,661.20)	(5.61%)
1630					
1630.000	Accumulated Depr Harbor	.23	.23	.00	.00
1630.001	Accumulated Depr ANB Harb	(2,072,671.68)	(1,680,941.04)	(391,730.64)	(23.30)
1630.002	Accumulated Depr Crescent	(2,619,548.79)	(2,465,989.23)	(153,559.56)	(6.23)
1630.003	Accumulated Depr Eliason	(4,801,382.26)	(4,245,409.16)	(555,973.10)	(13.10)
1630.004	Accumulated Depr Grid	(586,279.73)	(586,279.73)	.00	.00
1630.005	Accumulated Depr Seaplane	(200,536.10)	(191,753.67)	(8,782.43)	(4.58)
1630.006	Accumulated Depr Work Flt	(477,016.75)	(472,410.55)	(4,606.20)	(.98)
1630.007	Accumulated Depr Sealing	(1,773,888.87)	(1,681,407.03)	(92,481.84)	(5.50)
1630.008	Accumulated Depr Port Fac	(195,001.44)	(195,001.44)	.00	.00
1630.009	Accumulated Depr Thomsen	(1,468,202.08)	(1,331,625.16)	(136,576.92)	(10.26)
1630.010	Parking Lots	(16,800.00)	(14,880.00)	(1,920.00)	(12.90)
1630.011	Accumulated Depreciation Fish Waste Boat	(114,459.38)	(87,527.78)	(26,931.60)	(30.77)
1630 - Totals		(\$14,325,786.85)	(\$12,953,224.56)	(\$1,372,562.29)	(10.60%)
1640					
1640.000	Accumulated Depr Building	(390,714.55)	(392,721.89)	2,007.34	.51
1640 - Totals		(\$390,714.55)	(\$392,721.89)	\$2,007.34	0.51%
1650					
1650.000	Accumulated Depr Equipmnt	(241,242.05)	(238,169.45)	(3,072.60)	(1.29)
1650 - Totals		(\$241,242.05)	(\$238,169.45)	(\$3,072.60)	(1.29%)



Balance Sheet

Through 09/30/18

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 240 - Harbor Fund					
ASSETS					
1800					
1800.060	2013 Debt Serv Reserve Fd	334,434.49	328,789.15	5,645.34	1.72
1800 - Totals		\$334,434.49	\$328,789.15	\$5,645.34	1.72%
1825					
1825.000	Deferred Outflow Pension	83,180.00	239,967.00	(156,787.00)	(65.34)
1825 - Totals		\$83,180.00	\$239,967.00	(\$156,787.00)	(65.34%)
ASSETS TOTALS		\$30,632,392.04	\$31,071,466.50	(\$439,074.46)	(1.41%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2025					
2025.000	Interfund Payable	.00	100,000.00	(100,000.00)	(100.00)
2025 - Totals		\$0.00	\$100,000.00	(\$100,000.00)	(100.00%)
2060					
2060.000	Compensated Absences Pay.	38,334.77	55,046.78	(16,712.01)	(30.36)
2060 - Totals		\$38,334.77	\$55,046.78	(\$16,712.01)	(30.36%)
2200					
2200.001	Interest Payable-Bonds	25,483.34	21,291.70	4,191.64	19.69
2200 - Totals		\$25,483.34	\$21,291.70	\$4,191.64	19.69%
2450					
2450.300	Deferred Inflow OPEB	71,989.00	.00	71,989.00	+++
2450.900	Net OPEB Liability	124,891.00	.00	124,891.00	+++
2450 - Totals		\$196,880.00	\$0.00	\$196,880.00	+++
2500					
2500.017	2013 Bond Series 1	3,270,000.00	3,420,000.00	(150,000.00)	(4.39)
2500.019	Premium on 2013 Bonds	460,861.16	491,586.16	(30,725.00)	(6.25)
2500.500	Notes Payable-State	498,829.73	544,177.88	(45,348.15)	(8.33)
2500.900	Net Pension Liability	749,484.00	1,030,314.00	(280,830.00)	(27.26)
2500 - Totals		\$4,979,174.89	\$5,486,078.04	(\$506,903.15)	(9.24%)
2700					
2700.300	Deferred Inflow Pension	107,544.00	11,485.00	96,059.00	836.39
2700 - Totals		\$107,544.00	\$11,485.00	\$96,059.00	836.39%
LIABILITIES TOTALS		\$5,347,417.00	\$5,673,901.52	(\$326,484.52)	(5.75%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	255,047.27	255,047.27	.00	.00



Balance Sheet

Through 09/30/18

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	240 - Harbor Fund				
	FUND EQUITY				
2800.002	Contributed Cap.-State	6,630,333.85	6,630,333.85	.00	.00
2800.003	Contributed Cap.-Local	698,765.18	698,765.18	.00	.00
	2800 - Totals	\$7,584,146.30	\$7,584,146.30	\$0.00	0.00%
	2900				
2900.010	Reserve for Encumbrances	1,997.25	1,997.25	.00	.00
	2900 - Totals	\$1,997.25	\$1,997.25	\$0.00	0.00%
	2910				
2910.140	Designated-Capital Project	(48,000.00)	(48,000.00)	.00	.00
2910.240	Designated-Rate Stabilization	2,150,000.00	1,200,000.00	950,000.00	79.17
	2910 - Totals	\$2,102,000.00	\$1,152,000.00	\$950,000.00	82.47%
	2920				
2920.000	Undesignated/Re. Earnings	16,670,201.99	17,807,817.99	(1,137,616.00)	(6.39)
2920.500	Post Soft Close Entries	208,314.00	208,314.00	.00	.00
	2920 - Totals	\$16,878,515.99	\$18,016,131.99	(\$1,137,616.00)	(6.31%)
	2965				
2965.000	P/Y Encumbrance Control	(1,997.25)	(1,997.25)	.00	.00
	2965 - Totals	(\$1,997.25)	(\$1,997.25)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$26,564,662.29	\$26,752,278.29	(\$187,616.00)	(0.70%)
	Prior Year Fund Equity Adjustment	1,240,290.24			
	Fund Revenues	(882,336.69)			
	Fund Expenses	921,733.70			
	FUND EQUITY TOTALS	\$25,284,975.04	\$26,752,278.29	(\$1,467,303.25)	(5.48%)
	LIABILITIES AND FUND EQUITY TOTALS	\$30,632,392.04	\$32,426,179.81	(\$1,793,787.77)	(5.53%)
	Fund 240 - Harbor Fund Totals	\$0.00	(\$1,354,713.31)	\$1,354,713.31	100.00%
	Fund Type Enterprise Funds Totals	\$0.00	(\$1,354,713.31)	\$1,354,713.31	100.00%
	Fund Category Proprietary Funds Totals	\$0.00	(\$40,738.67)	\$40,738.67	100.00%
	Grand Totals	\$0.00	(\$40,738.67)	\$40,738.67	100.00%

Airport Terminal Fund

Financial Analysis

As Of, And For the Fiscal Quarter September 30, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	232,058	 Higher Than Last year	 Exceeded Plan	Meeting Plan 
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	21,553	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	157,690	 Higher than Prior Year	 Exceeded Plan	
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	120,510	 Higher than Prior Year	 Exceeded Plan	
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	120,510	 Higher than Prior Year	 Exceeded Plan	Will have to rely on debt for asset (building) renovation. Few sources of revenue mean that bonding is limited.
Total Working Capital (What total resources are available in the fund)	1,083,783	 Greater than Last Year	 Exceeded Plan	Will have to rely on debt for asset renovation.
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	349,769	 Greater Than Last Year	 Met Plan	
Undesignated Working Capital (How much of the fund's resources are available?)	681,943	 Greater Than Last Year	 Exceeded Plan	Insufficient to fund improvement and emergency repairs
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	1,329.81	 Greater Than Last Year	 Exceeded Plan	Watch trend 
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	836.75	 Greater Than Last Year	 Exceeded Plan	Watch trend 

In the first fiscal quarter, the Airport Terminal Fund performed better than the prior year and better than plan (higher revenue, lower expenditures). Much of this improved performance is due to passenger facility charges (PFCs) resuming in full.

Overall, the Airport Terminal is generating cash above what is spent, however, when factoring in depreciation, net income becomes negative, which indicates that the fund is not generating enough revenue to cover asset replacement. The fund has working capital available, however given the cost of renovating the ageing building, it is not enough. In addition, without identifying new sources of revenue, renovation options are limited by the amount of cash we will be able to borrow through bonding.

City and Borough of Sitka
Airport Terminal Fund
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2019

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 25%)	Variance To FY2019 Plan
Revenue:									
Leases	142,205	-	-	-	142,205	98,354	43,851	106,000	36,205
Other Operating Revenue	<u>89,853</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>89,853</u>	<u>17,911</u>	<u>71,942</u>	<u>71,750</u>	<u>18,103</u>
						-			
Total Revenue:	232,058	-	-	-	232,058	116,265	115,793	177,750	54,308
Cost of Sales:									
Operations	74,368	-	-	-	74,368	79,020	4,652	95,921	21,553
Depreciation	<u>42,575</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,575</u>	<u>42,575</u>	<u>-</u>	<u>42,575</u>	<u>-</u>
Total Cost of Sales:	<u>116,943</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>116,943</u>	<u>121,595</u>	<u>4,652</u>	<u>138,496</u>	<u>21,553</u>
Gross Margin:	115,115	-	-	-	115,115	(5,330)	111,141	39,254	75,861
	49.61%				49.61%	-4.58%	95.98%	22.08%	27.52%
Selling and Administrative Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Earnings Before Interest (EBI):	115,115	-	-	-	115,115	(5,330)	120,445	39,254	75,861
	49.61%				49.61%	-4.58%	104.02%	22.08%	27.52%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	5,395	-	-	-	5,395	4,892	503	4,750	645
Interest Expense:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Non-operating Revenue & Expense:	<u>5,395</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,395</u>	<u>4,892</u>	<u>503</u>	<u>4,750</u>	<u>645</u>
Net Income:	<u>120,510</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,510</u>	<u>(438)</u>	<u>120,948</u>	<u>44,004</u>	<u>76,506</u>
	51.93%				51.93%	-0.38%	104.45%	24.76%	27.17%
Earnings Before Interest and Depreciation (EBIDA):	157,690				157,690	37,245	120,445	81,829	75,861
	67.95%				67.95%	32.03%	104.02%	46.04%	21.92%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	163,085	-	-	-	163,085	42,137	120,948	86,579	76,506
Debt Principal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	<u>163,085</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>163,085</u>	<u>42,137</u>	<u>120,948</u>	<u>86,579</u>	<u>76,506</u>
Debt Principal Coverage Percentage	100.00%				100.00%	100.00%	100.00%	100.00%	0.00%

Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019
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2019 YTD

FY2018 YTD	Variance To FY2018 YTD
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FY2019 Plan (S/L - 25%)	Variance To FY2019 Plan
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Simple Asset Replacement Coverage

Debt Principal Coverage Surplus/Deficit (From Above)	163,085	-	-	-
Depreciation	42,575	-	-	-
Cash Accumulated For/(Taken From) Asset Replacement	120,510	-	-	-

163,085
42,575
120,510

42,137	120,948
42,575	-
(438)	120,948

86,579	76,506
42,575	-
44,004	76,506

Working Capital

Cash Flow:

Net Income Plus Depreciation Less Principal	163,085	-	-	-
CapEx, Accruals, and other Balance Sheet Changes	(8,889)	-	-	-
Increase in (Decrease in) Working Capital	154,196	-	-	-

163,085
(8,889)
154,196

42,137	120,948
(22,147)	13,258
19,990	134,206

86,579	76,506
(8,889)	-
77,690	76,506

Plus Beginning Total Working Capital

	929,587			
Equals Ending Total Working Capital:	1,083,783	-	-	-

929,587
1,083,783

905,360	24,227
925,350	158,433

929,587	-
1,007,277	76,506

Working Capital Detail:

Repair Reserve (1% of PPE):	52,070			
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52,070

Working Capital Designated for CapEx	349,769			
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349,769

Undesignated Working Capital	681,943			
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681,943

Total Working Capital:	1,083,783			
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1,083,783

Days On Hand Annual Cash Outlays in:

Total Working Capital:	1,329.81			
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1,329.81

Total Working Capital Less Repair Reserve:	1,265.92			
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1,265.92

Undesignated Working Capital	836.75			
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836.75

Working Capital Calculation:

Current Assets	1,083,783	-	-	-
Current Liabilities	-	-	-	-
CPLTD	-	-	-	-

1,083,783
-
-

Total Working Capital	1,083,783	-	-	-
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1,083,783

Project	FY2019 Appropriations	Cash	State Grant A/R	Federal Grant A/R	Federal Loan A/R	Construction In Progress 6/30/2018	Advertising Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Total Expenses
90736 - Airport Baggage and TSA Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,723.91	\$ -	\$ -	\$ -	\$ -
90835 - Sitka Airport Terminal Improvements	\$ -	\$ 213,769.47	\$ -	\$ -	\$ 15,686.29	\$ -	\$ -	\$ -	\$ 8,889.55	\$ 8,889.55
90872 - Airport Air Taxi ADA Ramp & Door	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90873 - Airport Heat Pumps For Hold Room	\$ 36,000.00	\$ 36,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 136,000.00	\$ 349,769.47	\$ -	\$ -	\$ 15,686.29	\$ 182,723.91	\$ -	\$ -	\$ 8,889.55	\$ 8,889.55

Project	Construction In Progress <u>6/30/2019</u>	Total <u>Assets</u>	Accounts <u>Payable</u>	Retainage <u>Payable</u>	Total <u>Liabilities</u>	Working <u>Capital</u>
90736 - Airport Baggage and TSA Improvements	\$ 182,723.91	\$ 182,723.91	\$ -	\$ -	\$ -	\$ -
90835 - Sitka Airport Terminal Improvements	\$ 105,051.44	\$ 334,507.20	\$ 19,864.79	\$ -	\$ 19,864.79	\$ 209,590.97
90872 - Airport Air Taxi ADA Ramp & Door	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
90873 - Airport Heat Pumps For Hold Room	\$ -	\$ 36,000.00	\$ -	\$ -	\$ -	\$ 36,000.00
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 287,775.35	\$ 653,231.11	\$ 19,864.79	\$ -	\$ 19,864.79	\$ 345,590.97



Income Statement

Through 09/30/18

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 760 - Capital Project-Airport T							
REVENUE							
Division 300 - Revenue							
Department 390 - Cash Basis Receipts							
3950							
3950.250	Transfer In Airport Term	136,000.00	136,000.00	136,000.00	.00	100	280,593.00
3950.716	Transfer in Revenue Bonds-Airport Terminal	4,000,000.00	.00	.00	4,000,000.00	0	.00
	3950 - Totals	\$4,136,000.00	\$136,000.00	\$136,000.00	\$4,000,000.00	3%	\$280,593.00
	Department 390 - Cash Basis Receipts Totals	\$4,136,000.00	\$136,000.00	\$136,000.00	\$4,000,000.00	3%	\$280,593.00
	Division 300 - Revenue Totals	\$4,136,000.00	\$136,000.00	\$136,000.00	\$4,000,000.00	3%	\$280,593.00
	REVENUE TOTALS	\$4,136,000.00	\$136,000.00	\$136,000.00	\$4,000,000.00	3%	\$280,593.00
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	4,395,841.43	.00	.00	4,395,841.43	0	.00
	5212 - Totals	\$4,395,841.43	\$0.00	\$0.00	\$4,395,841.43	0%	\$0.00
5214							
5214.000	Interdepartment Services	.00	8,889.55	8,889.55	(8,889.55)	+++	16,178.28
	5214 - Totals	\$0.00	\$8,889.55	\$8,889.55	(\$8,889.55)	+++	\$16,178.28
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	60.80
	5226 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$60.80
	Department 630 - Operations Totals	\$4,395,841.43	\$8,889.55	\$8,889.55	\$4,386,951.88	0%	\$16,239.08
	Division 600 - Operations Totals	\$4,395,841.43	\$8,889.55	\$8,889.55	\$4,386,951.88	0%	\$16,239.08
	EXPENSE TOTALS	\$4,395,841.43	\$8,889.55	\$8,889.55	\$4,386,951.88	0%	\$16,239.08
	Fund 760 - Capital Project-Airport T Totals						
	REVENUE TOTALS	4,136,000.00	136,000.00	136,000.00	4,000,000.00	3%	280,593.00
	EXPENSE TOTALS	4,395,841.43	8,889.55	8,889.55	4,386,951.88	0%	16,239.08
	Fund 760 - Capital Project-Airport T Net Gain (Loss)	(\$259,841.43)	\$127,110.45	\$127,110.45	\$386,951.88	(49%)	\$264,353.92
	Fund Type Capital Projects Funds Totals						
	REVENUE TOTALS	4,136,000.00	136,000.00	136,000.00	4,000,000.00	3%	280,593.00
	EXPENSE TOTALS	4,395,841.43	8,889.55	8,889.55	4,386,951.88	0%	16,239.08
	Fund Type Capital Projects Funds Net Gain (Loss)	(\$259,841.43)	\$127,110.45	\$127,110.45	\$386,951.88	(49%)	\$264,353.92



Income Statement

Through 09/30/18

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 250 - Airport Terminal Building							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3451							
3451.000	Terminal Leases	424,000.00	74,966.03	142,205.29	281,794.71	34	98,353.68
	3451 - Totals	\$424,000.00	\$74,966.03	\$142,205.29	\$281,794.71	34%	\$98,353.68
	Department 340 - Operating Revenue Totals	\$424,000.00	\$74,966.03	\$142,205.29	\$281,794.71	34%	\$98,353.68
	Department 350 - Non-Operating Revenue						
3501							
3501.010	Driver Facility Charges	62,000.00	.00	18,936.96	43,063.04	31	17,911.19
3501.011	Passenger Facility Chg	225,000.00	20,027.76	70,916.25	154,083.75	32	.00
	3501 - Totals	\$287,000.00	\$20,027.76	\$89,853.21	\$197,146.79	31%	\$17,911.19
	Department 350 - Non-Operating Revenue Totals	\$287,000.00	\$20,027.76	\$89,853.21	\$197,146.79	31%	\$17,911.19
	Department 360 - Uses of Prop & Investment						
3610							
3610.000	Interest Income	19,000.00	1,923.69	5,394.55	13,605.45	28	4,891.50
	3610 - Totals	\$19,000.00	\$1,923.69	\$5,394.55	\$13,605.45	28%	\$4,891.50
	Department 360 - Uses of Prop & Investment Totals	\$19,000.00	\$1,923.69	\$5,394.55	\$13,605.45	28%	\$4,891.50
	Department 390 - Cash Basis Receipts						
3905							
3905.000	Bonding Proceeds	4,000,000.00	.00	.00	4,000,000.00	0	.00
	3905 - Totals	\$4,000,000.00	\$0.00	\$0.00	\$4,000,000.00	0%	\$0.00
	Department 390 - Cash Basis Receipts Totals	\$4,000,000.00	\$0.00	\$0.00	\$4,000,000.00	0%	\$0.00
	Division 300 - Revenue Totals	\$4,730,000.00	\$96,917.48	\$237,453.05	\$4,492,546.95	5%	\$121,156.37
	REVENUE TOTALS	\$4,730,000.00	\$96,917.48	\$237,453.05	\$4,492,546.95	5%	\$121,156.37
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5203							
5203.001	Electric	68,000.00	.00	13,640.24	54,359.76	20	7,344.98
5203.005	Heating Fuel	14,000.00	1,935.98	1,935.98	12,064.02	14	1,337.53
	5203 - Totals	\$82,000.00	\$1,935.98	\$15,576.22	\$66,423.78	19%	\$8,682.51
5204							
5204.000	Telephone	3,900.00	.00	715.06	3,184.94	18	653.54
	5204 - Totals	\$3,900.00	\$0.00	\$715.06	\$3,184.94	18%	\$653.54



Income Statement

Through 09/30/18

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 250 - Airport Terminal Building							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5205							
5205.000	Insurance	7,876.00	794.99	2,384.97	5,491.03	30	1,968.84
	5205 - Totals	\$7,876.00	\$794.99	\$2,384.97	\$5,491.03	30%	\$1,968.84
5206							
5206.000	Supplies	1,000.00	.00	.00	1,000.00	0	.00
	5206 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5208							
5208.000	Bldg Repair & Maint	60,000.00	12,287.45	12,287.45	47,712.55	20	13,936.44
	5208 - Totals	\$60,000.00	\$12,287.45	\$12,287.45	\$47,712.55	20%	\$13,936.44
5212							
5212.000	Contracted/Purchased Serv	122,500.00	5,968.69	17,902.33	104,597.67	15	17,958.40
	5212 - Totals	\$122,500.00	\$5,968.69	\$17,902.33	\$104,597.67	15%	\$17,958.40
5214							
5214.000	Interdepartment Services	95,022.00	9,481.33	25,318.33	69,703.67	27	27,491.14
	5214 - Totals	\$95,022.00	\$9,481.33	\$25,318.33	\$69,703.67	27%	\$27,491.14
5227							
5227.002	Rent-Equipment	9,686.00	.00	.00	9,686.00	0	8,049.74
	5227 - Totals	\$9,686.00	\$0.00	\$0.00	\$9,686.00	0%	\$8,049.74
5231							
5231.000	Credit Card Expense	1,700.00	.00	183.36	1,516.64	11	279.50
	5231 - Totals	\$1,700.00	\$0.00	\$183.36	\$1,516.64	11%	\$279.50
	Department 630 - Operations Totals	\$383,684.00	\$30,468.44	\$74,367.72	\$309,316.28	19%	\$79,020.11
	Division 600 - Operations Totals	\$383,684.00	\$30,468.44	\$74,367.72	\$309,316.28	19%	\$79,020.11
Division 640 - Depreciation/Amortization							
6205							
6205.000	Depreciation-Buildings	.00	10,997.37	32,992.11	(32,992.11)	+++	32,992.11
	6205 - Totals	\$0.00	\$10,997.37	\$32,992.11	(\$32,992.11)	+++	\$32,992.11
6206							
6206.000	Depreciation-Machinery	.00	3,194.27	9,582.81	(9,582.81)	+++	9,582.81
	6206 - Totals	\$0.00	\$3,194.27	\$9,582.81	(\$9,582.81)	+++	\$9,582.81
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$14,191.64	\$42,574.92	(\$42,574.92)	+++	\$42,574.92



Income Statement

Through 09/30/18

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 250 - Airport Terminal Building							
EXPENSE							
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	100,000.00	.00	.00	100,000.00	0	.00
	5295 - Totals	\$100,000.00	\$0.00	\$0.00	\$100,000.00	0%	\$0.00
	Division 650 - Debt Payments Totals	\$100,000.00	\$0.00	\$0.00	\$100,000.00	0%	\$0.00
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	4,136,000.00	136,000.00	136,000.00	4,000,000.00	3	280,593.00
	7200 - Totals	\$4,136,000.00	\$136,000.00	\$136,000.00	\$4,000,000.00	3%	\$280,593.00
	Division 680 - Transfers Between Funds Totals	\$4,136,000.00	\$136,000.00	\$136,000.00	\$4,000,000.00	3%	\$280,593.00
Division 690 - Other Financing Sources/Uses							
7740							
7740.000	Bonds issuance costs	24,000.00	.00	.00	24,000.00	0	.00
	7740 - Totals	\$24,000.00	\$0.00	\$0.00	\$24,000.00	0%	\$0.00
	Division 690 - Other Financing Sources/Uses Totals	\$24,000.00	\$0.00	\$0.00	\$24,000.00	0%	\$0.00
	EXPENSE TOTALS	\$4,643,684.00	\$180,660.08	\$252,942.64	\$4,390,741.36	5%	\$402,188.03
Fund 250 - Airport Terminal Building Totals							
	REVENUE TOTALS	4,730,000.00	96,917.48	237,453.05	4,492,546.95	5%	121,156.37
	EXPENSE TOTALS	4,643,684.00	180,660.08	252,942.64	4,390,741.36	5%	402,188.03
	Fund 250 - Airport Terminal Building Net Gain (Loss)	\$86,316.00	(\$83,742.60)	(\$15,489.59)	(\$101,805.59)	(18%)	(\$281,031.66)
Fund Type Enterprise Funds Totals							
	REVENUE TOTALS	4,730,000.00	96,917.48	237,453.05	4,492,546.95	5%	121,156.37
	EXPENSE TOTALS	4,643,684.00	180,660.08	252,942.64	4,390,741.36	5%	402,188.03
	Fund Type Enterprise Funds Net Gain (Loss)	\$86,316.00	(\$83,742.60)	(\$15,489.59)	(\$101,805.59)	(18%)	(\$281,031.66)
Fund Category Proprietary Funds Totals							
	REVENUE TOTALS	8,866,000.00	232,917.48	373,453.05	8,492,546.95	4%	401,749.37
	EXPENSE TOTALS	9,039,525.43	189,549.63	261,832.19	8,777,693.24	3%	418,427.11



Income Statement

Through 09/30/18

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 Net Gain (Loss)	(\$173,525.43)	\$43,367.85	\$111,620.86	\$285,146.29	(64%)	(\$16,677.74)
	Grand Totals						
	REVENUE TOTALS	8,866,000.00	232,917.48	373,453.05	8,492,546.95	4%	401,749.37
	EXPENSE TOTALS	9,039,525.43	189,549.63	261,832.19	8,777,693.24	3%	418,427.11
	Grand Total Net Gain (Loss)	(\$173,525.43)	\$43,367.85	\$111,620.86	\$285,146.29	(64%)	(\$16,677.74)



Balance Sheet

Through 09/30/18

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	760 - Capital Project-Airport T				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	349,769.47	276,954.38	72,815.09	26.29
	1030 - Totals	\$349,769.47	\$276,954.38	\$72,815.09	26.29%
1050					
1050.070	Accts Rec.- Federal	15,686.29	.00	15,686.29	+++
	1050 - Totals	\$15,686.29	\$0.00	\$15,686.29	+++
1590					
1590.000	Construction in Progress	287,775.35	182,723.91	105,051.44	57.49
	1590 - Totals	\$287,775.35	\$182,723.91	\$105,051.44	57.49%
	ASSETS TOTALS	\$653,231.11	\$459,678.29	\$193,552.82	42.11%
	FUND EQUITY				
2910					
2910.140	Designated-Capital Projct	82,735.41	82,735.41	.00	.00
	2910 - Totals	\$82,735.41	\$82,735.41	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	112,588.96	112,588.96	.00	.00
	2920 - Totals	\$112,588.96	\$112,588.96	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$195,324.37	\$195,324.37	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(330,796.29)			
	Fund Revenues	(136,000.00)			
	Fund Expenses	8,889.55			
	FUND EQUITY TOTALS	\$653,231.11	\$195,324.37	\$457,906.74	234.43%
	LIABILITIES AND FUND EQUITY TOTALS	\$653,231.11	\$195,324.37	\$457,906.74	234.43%
Fund	760 - Capital Project-Airport T Totals	\$0.00	\$264,353.92	(\$264,353.92)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$264,353.92	(\$264,353.92)	(100.00%)



Balance Sheet

Through 09/30/18

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	250 - Airport Terminal Building				
	ASSETS				
1027					
1027.000	Change in FMV-Investments	(13,360.00)	766.00	(14,126.00)	(1,844.13)
1027 - Totals		(\$13,360.00)	\$766.00	(\$14,126.00)	(1,844.13%)
1030					
1030.100	Investment-Central Trea.	675,917.15	658,503.85	17,413.30	2.64
1030 - Totals		\$675,917.15	\$658,503.85	\$17,413.30	2.64%
1050					
1050.000	Accts Rec.-Misc Billing	48,614.99	(10,873.93)	59,488.92	547.08
1050 - Totals		\$48,614.99	(\$10,873.93)	\$59,488.92	547.08%
1200					
1200.020	Prepaid Insurance	7,154.90	5,906.55	1,248.35	21.14
1200 - Totals		\$7,154.90	\$5,906.55	\$1,248.35	21.14%
1540					
1540.000	Buildings	4,574,191.94	4,574,191.94	.00	.00
1540 - Totals		\$4,574,191.94	\$4,574,191.94	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	632,790.80	632,790.80	.00	.00
1550 - Totals		\$632,790.80	\$632,790.80	\$0.00	0.00%
1640					
1640.000	Accumulated Depr Building	(2,759,293.63)	(2,627,325.19)	(131,968.44)	(5.02)
1640 - Totals		(\$2,759,293.63)	(\$2,627,325.19)	(\$131,968.44)	(5.02%)
1650					
1650.000	Accumulated Depr Equipmnt	(328,889.52)	(290,558.28)	(38,331.24)	(13.19)
1650 - Totals		(\$328,889.52)	(\$290,558.28)	(\$38,331.24)	(13.19%)
	ASSETS TOTALS	\$2,837,126.63	\$2,943,401.74	(\$106,275.11)	(3.61%)
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	606,341.82	606,341.82	.00	.00
2800.002	Contributed Cap.-State	2,214,852.55	2,214,852.55	.00	.00
2800 - Totals		\$2,821,194.37	\$2,821,194.37	\$0.00	0.00%
2900					
2900.080	Reserved PFC Projects	304,388.56	265,998.34	38,390.22	14.43
2900 - Totals		\$304,388.56	\$265,998.34	\$38,390.22	14.43%



Balance Sheet

Through 09/30/18

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	250 - Airport Terminal Building				
FUND EQUITY					
2910					
2910.140	Designated-Capital Project	24,000.00	24,000.00	.00	.00
	2910 - Totals	\$24,000.00	\$24,000.00	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	74,850.47	113,240.69	(38,390.22)	(33.90)
	2920 - Totals	\$74,850.47	\$113,240.69	(\$38,390.22)	(33.90%)
	FUND EQUITY TOTALS Prior to Current Year Changes	\$3,224,433.40	\$3,224,433.40	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	371,817.18			
	Fund Revenues	(237,453.05)			
	Fund Expenses	252,942.64			
	FUND EQUITY TOTALS	\$2,837,126.63	\$3,224,433.40	(\$387,306.77)	(12.01%)
	LIABILITIES AND FUND EQUITY TOTALS	\$2,837,126.63	\$3,224,433.40	(\$387,306.77)	(12.01%)
Fund	250 - Airport Terminal Building Totals	\$0.00	(\$281,031.66)	\$281,031.66	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$281,031.66)	\$281,031.66	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$16,677.74)	\$16,677.74	100.00%
	Grand Totals	\$0.00	(\$16,677.74)	\$16,677.74	100.00%

Marine Service Center

Financial Analysis

As Of, And For the Quarter Ending September 30, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	31,883	 Lower Than Last Year	 Met Plan	 One of two major leases terminated on 6/30/18, causing revenue to decline 50%
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	17,656	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	5,662	 Lower Than Last year	 Exceeded Plan	Cash flow is essentially at breakeven due to the loss of a major tenant
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	8,322	 Lower Than Last year	 Exceeded Plan	Net income is essentially at breakeven due to the loss of a major tenant
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	8,322	 Lower Than Last Year	 Exceeded Plan	Asset replacement is adequate; the positive replacement coverage is due to substantial assets now being fully depreciated
Total Working Capital (What total resources are available in the fund)	1,994,934	 More Than Prior Year	 Met Plan	Working capital is adequate and in line with plan
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	70,000	 More Than Prior Year	 Met Plan	Capital project funding adequately addresses current infrastructure needs
Undesignated Working Capital (How much of the fund's resources are available?)	1,924,934	 More Than Last Year	 Met Plan	Undesignated working capital is adequate for the present; it is not sufficient to fully pay for asset replacement or major renovation
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	6,942.44	 More Than Last Year	 Met Plan	Monitor 
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	6,698.84	 More Than Last Year	 Met Plan	Monitor 

The Marine Service Center met or exceeded plan for the first quarter of the fiscal year. Financial results had negative variances to the prior fiscal year, however, due to the loss of one of the two major tenants in the building.

Although conversations with new and existing tenants has taken place, no new leases have been signed. Furthermore, the Municipality has the ability to now sell the facility, as grant stipulations prohibiting sale have now expired. The replacement of the departing tenant, negotiations of new leases, and deliberations concerning sale of the facility will have a large impact on the future financial condition and performance of this fund.

City and Borough of Sitka
Marine Service Center
Financial Statements
For The Twelve-Month Period Ended June 30, 2019
(Unaudited)

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 25.00%)	Variance To FY2019 Plan
Revenue:									
Leases	31,883	-	-	-	31,883	60,947	(29,064)	31,158	725
Other Operating Revenue	-	-	-	-	-	-	-	-	-
Total Revenue:	31,883	-	-	-	31,883	60,947	(29,064)	31,158	725
Cost of Sales:									
Operations	26,221	-	-	-	26,221	12,927	(13,294)	43,877	17,656
Depreciation	7,977	-	-	-	7,977	8,116	139	7,977	-
Total Cost of Sales:	34,198	-	-	-	34,198	21,043	(13,155)	51,854	17,656
Gross Margin:	(2,315) -7.26%	-	-	-	(2,315) -7.26%	39,904 65.47%	(42,219) -72.73%	(20,696) -66.42%	18,381 59.16%
Selling and Administrative Expenses	-	-	-	-	-	-	-	-	-
Earnings Before Interest (EBI):	(2,315) -7.26%	-	-	-	(2,315) -7.26%	39,904 65.47%	(42,219) -72.73%	(20,696) -66.42%	18,381 59.16%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	10,637	-	-	-	10,637	9,362	1,275	8,750	1,887
Interest Expense:	-	-	-	-	-	-	-	-	-
Total Non-operating Revenue & Expens	10,637	-	-	-	10,637	9,362	1,275	8,750	1,887
Net Income:	8,322 26.10%	-	-	-	8,322 26.10%	49,266 80.83%	(40,944) 140.88%	(11,946) -38.34%	20,268 64.44%
Earnings Before Interest and Depreciation (EI	5,662 17.76%				5,662 17.76%	48,020 78.79%	(42,358) -61.03%	(12,719) -40.82%	18,381 58.58%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciat	16,299	-	-	-	16,299	57,382	(41,083)	(3,969)	20,268
Debt Principal	-	-	-	-	-	-	-	-	-
Debt Principal Coverage Surplus/Deficit	16,299	-	-	-	16,299	57,382	(41,083)	(3,969)	20,268
Debt Principal Coverage Percentage	0.00%	0.00%	0.00%	0.00%	100%	100%	100%	100%	0%

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 25.00%)	Variance To FY2019 Plan
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From	16,299	-	-	-	16,299	57,382	(41,083)	(3,969)	20,268
Depreciation	7,977	-	-	-	7,977	8,116	(139)	7,977	-
Cash Accumulated For/(Taken From) Asset R	8,322	-	-	-	8,322	49,266	(40,944)	(11,946)	20,268
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	16,299	-	-	-	16,299	57,382	(41,083)	(3,969)	20,268
CapEx, Accruals, and other Balance Sheet Ch	-	-	-	-	-	(1,518)	1,518	-	-
Increase in (Decrease in) Working Capital	16,299	-	-	-	16,299	55,864	(39,565)	(3,969)	20,268
Plus Beginning Total Working Capital	1,978,635	-	-	-	1,978,635	1,639,493	339,142	1,978,635	-
Equals Ending Total Working Capital:	1,994,934	-	-	-	1,994,934	1,695,357	299,577	1,974,667	20,268
Working Capital Detail:									
Repair Reserve (1% of PPE):	-	-	-	-	-	-	-	-	-
Working Capital Designated for CapEx	70,000	-	-	-	70,000	-	-	-	-
Undesignated Working Capital	1,924,934	-	-	-	1,924,934	-	-	-	-
Total Working Capital:	1,994,934	-	-	-	1,994,934	-	-	-	-
Days On Hand Annual Cash Outlays in:									
Total Working Capital	6,942.44	-	-	-	6,942.44	-	-	-	-
Working Capital Less Repair Reserve:	6,942.44	-	-	-	6,942.44	-	-	-	-
Undesignated Working Capital	6,698.84	-	-	-	6,698.84	-	-	-	-
Working Capital Assets and Liabilities									
Working Capital Current Assets	1,994,934	-	-	-	1,994,934	-	-	-	-
Current Liabilities	-	-	-	-	-	-	-	-	-
CPLTD	-	-	-	-	-	-	-	-	-
Total Working Capital	1,994,934	-	-	-	1,994,934	-	-	-	-

Project	FY2019 Appropriations	Cash	State Grant A/R	Federal Grant A/R	Federal Loan A/R	Construction In Progress 6/30/2018	Advertising Expense	Contracted & Purchased Services Expenses
90874 - MSC Roof Condenser Replacement	\$ 70,000.00	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 70,000.00	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project	Interdepartment Services Expenses	Total Expenses	Construction In Progress <u>6/30/2019</u>	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90874 - MSC Roof Condenser Replacement	\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ 70,000.00
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ 70,000.00



Income Statement

Through 09/30/18

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 770 - Capital Project-Marine SC							
REVENUE							
Division 300 - Revenue							
Department 390 - Cash Basis Receipts							
3950							
3950.260	Transfer In Marine Svc Ct	70,000.00	70,000.00	70,000.00	.00	100	.00
3950 - Totals		\$70,000.00	\$70,000.00	\$70,000.00	\$0.00	100%	\$0.00
Department 390 - Cash Basis Receipts Totals		\$70,000.00	\$70,000.00	\$70,000.00	\$0.00	100%	\$0.00
Division 300 - Revenue Totals		\$70,000.00	\$70,000.00	\$70,000.00	\$0.00	100%	\$0.00
REVENUE TOTALS		\$70,000.00	\$70,000.00	\$70,000.00	\$0.00	100%	\$0.00
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	70,000.00	.00	.00	70,000.00	0	.00
5212 - Totals		\$70,000.00	\$0.00	\$0.00	\$70,000.00	0%	\$0.00
Department 630 - Operations Totals		\$70,000.00	\$0.00	\$0.00	\$70,000.00	0%	\$0.00
Division 600 - Operations Totals		\$70,000.00	\$0.00	\$0.00	\$70,000.00	0%	\$0.00
EXPENSE TOTALS		\$70,000.00	\$0.00	\$0.00	\$70,000.00	0%	\$0.00
Fund 770 - Capital Project-Marine SC Totals							
REVENUE TOTALS		70,000.00	70,000.00	70,000.00	.00	100%	.00
EXPENSE TOTALS		70,000.00	.00	.00	70,000.00	0%	.00
Fund 770 - Capital Project-Marine SC Net Gain (Loss)		\$0.00	\$70,000.00	\$70,000.00	\$70,000.00	+++	\$0.00
Fund Type Capital Projects Funds Totals							
REVENUE TOTALS		70,000.00	70,000.00	70,000.00	.00	100%	.00
EXPENSE TOTALS		70,000.00	.00	.00	70,000.00	0%	.00
Fund Type Capital Projects Funds Net Gain (Loss)		\$0.00	\$70,000.00	\$70,000.00	\$70,000.00	+++	\$0.00



Income Statement

Through 09/30/18

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 260 - Marine Service Center							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3461							
3461.000	Lease-Sitka Sound Seafood	.00	.00	.00	.00	+++	30,473.58
	3461 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$30,473.58
3462							
3462.000	Lease-Seafood Pro Coop	124,632.00	31,883.07	31,883.07	92,748.93	26	30,473.58
	3462 - Totals	\$124,632.00	\$31,883.07	\$31,883.07	\$92,748.93	26%	\$30,473.58
	Department 340 - Operating Revenue Totals	\$124,632.00	\$31,883.07	\$31,883.07	\$92,748.93	26%	\$60,947.16
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	35,000.00	3,642.83	10,637.11	24,362.89	30	9,361.74
	3610 - Totals	\$35,000.00	\$3,642.83	\$10,637.11	\$24,362.89	30%	\$9,361.74
	Department 360 - Uses of Prop & Investment Totals	\$35,000.00	\$3,642.83	\$10,637.11	\$24,362.89	30%	\$9,361.74
	Division 300 - Revenue Totals	\$159,632.00	\$35,525.90	\$42,520.18	\$117,111.82	27%	\$70,308.90
	REVENUE TOTALS	\$159,632.00	\$35,525.90	\$42,520.18	\$117,111.82	27%	\$70,308.90
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5203							
5203.001	Electric	17,000.00	2,010.96	17,294.92	(294.92)	102	(9,416.77)
	5203 - Totals	\$17,000.00	\$2,010.96	\$17,294.92	(\$294.92)	102%	(\$9,416.77)
5204							
5204.000	Telephone	2,640.00	.00	475.67	2,164.33	18	438.98
	5204 - Totals	\$2,640.00	\$0.00	\$475.67	\$2,164.33	18%	\$438.98
5205							
5205.000	Insurance	4,293.00	399.53	1,198.59	3,094.41	28	1,073.22
	5205 - Totals	\$4,293.00	\$399.53	\$1,198.59	\$3,094.41	28%	\$1,073.22
5208							
5208.000	Bldg Repair & Maint	102,120.00	4,787.08	4,787.08	97,332.92	5	15,726.59
	5208 - Totals	\$102,120.00	\$4,787.08	\$4,787.08	\$97,332.92	5%	\$15,726.59
5212							
5212.000	Contracted/Purchased Serv	42,425.00	.00	.00	42,425.00	0	56.64
	5212 - Totals	\$42,425.00	\$0.00	\$0.00	\$42,425.00	0%	\$56.64



Income Statement

Through 09/30/18

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 260 - Marine Service Center							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5214							
5214.000	Interdepartment Services	6,528.00	1,377.20	2,465.20	4,062.80	38	5,048.01
	5214 - Totals	\$6,528.00	\$1,377.20	\$2,465.20	\$4,062.80	38%	\$5,048.01
5290							
5290.000	Other Expenses	500.00	.00	.00	500.00	0	.00
	5290 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
	Department 630 - Operations Totals	\$175,506.00	\$8,574.77	\$26,221.46	\$149,284.54	15%	\$12,926.67
	Division 600 - Operations Totals	\$175,506.00	\$8,574.77	\$26,221.46	\$149,284.54	15%	\$12,926.67
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	.00	130.25	390.75	(390.75)	+++	390.75
	6201 - Totals	\$0.00	\$130.25	\$390.75	(\$390.75)	+++	\$390.75
6205							
6205.000	Depreciation-Buildings	.00	1,601.43	4,804.29	(4,804.29)	+++	4,943.79
	6205 - Totals	\$0.00	\$1,601.43	\$4,804.29	(\$4,804.29)	+++	\$4,943.79
6206							
6206.000	Depreciation-Machinery	.00	927.18	2,781.54	(2,781.54)	+++	2,781.54
	6206 - Totals	\$0.00	\$927.18	\$2,781.54	(\$2,781.54)	+++	\$2,781.54
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$2,658.86	\$7,976.58	(\$7,976.58)	+++	\$8,116.08
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	70,000.00	70,000.00	70,000.00	.00	100	.00
	7200 - Totals	\$70,000.00	\$70,000.00	\$70,000.00	\$0.00	100%	\$0.00
	Division 680 - Transfers Between Funds Totals	\$70,000.00	\$70,000.00	\$70,000.00	\$0.00	100%	\$0.00
	EXPENSE TOTALS	\$245,506.00	\$81,233.63	\$104,198.04	\$141,307.96	42%	\$21,042.75
Fund 260 - Marine Service Center Totals							



Income Statement

Through 09/30/18

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						
	REVENUE TOTALS	159,632.00	35,525.90	42,520.18	117,111.82	27%	70,308.90
	EXPENSE TOTALS	245,506.00	81,233.63	104,198.04	141,307.96	42%	21,042.75
Fund	260 - Marine Service Center Net Gain (Loss)	(\$85,874.00)	(\$45,707.73)	(\$61,677.86)	\$24,196.14	72%	\$49,266.15
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	159,632.00	35,525.90	42,520.18	117,111.82	27%	70,308.90
	EXPENSE TOTALS	245,506.00	81,233.63	104,198.04	141,307.96	42%	21,042.75
Fund Type	Enterprise Funds Net Gain (Loss)	(\$85,874.00)	(\$45,707.73)	(\$61,677.86)	\$24,196.14	72%	\$49,266.15
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	229,632.00	105,525.90	112,520.18	117,111.82	49%	70,308.90
	EXPENSE TOTALS	315,506.00	81,233.63	104,198.04	211,307.96	33%	21,042.75
Fund Category	Proprietary Funds Net Gain (Loss)	(\$85,874.00)	\$24,292.27	\$8,322.14	\$94,196.14	(10%)	\$49,266.15
	Grand Totals						
	REVENUE TOTALS	229,632.00	105,525.90	112,520.18	117,111.82	49%	70,308.90
	EXPENSE TOTALS	315,506.00	81,233.63	104,198.04	211,307.96	33%	21,042.75
	Grand Total Net Gain (Loss)	(\$85,874.00)	\$24,292.27	\$8,322.14	\$94,196.14	(10%)	\$49,266.15



Balance Sheet

Through 09/30/18

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	770 - Capital Project-Marine SC				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	70,000.00	.00	70,000.00	+++
	1030 - Totals	\$70,000.00	\$0.00	\$70,000.00	+++
	ASSETS TOTALS	\$70,000.00	\$0.00	\$70,000.00	+++
	FUND EQUITY				
2920					
2920.000	Undesignated/Re. Earnings	(130,560.82)	(130,560.82)	.00	.00
	2920 - Totals	(\$130,560.82)	(\$130,560.82)	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	130,560.82	130,560.82	.00	.00
	2965 - Totals	\$130,560.82	\$130,560.82	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$0.00	\$0.00	\$0.00	+++
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(70,000.00)			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$70,000.00	\$0.00	\$70,000.00	+++
	LIABILITIES AND FUND EQUITY TOTALS	\$70,000.00	\$0.00	\$70,000.00	+++
Fund	770 - Capital Project-Marine SC Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Capital Projects Funds Totals	\$0.00	\$0.00	\$0.00	+++



Balance Sheet

Through 09/30/18

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	260 - Marine Service Center				
	ASSETS				
1027					
1027.000	Change in FMV-Investments	(29,655.00)	1,519.00	(31,174.00)	(2,052.27)
1027 - Totals		(\$29,655.00)	\$1,519.00	(\$31,174.00)	(2,052.27%)
1030					
1030.100	Investment-Central Trea.	1,923,021.29	1,841,706.33	81,314.96	4.42
1030 - Totals		\$1,923,021.29	\$1,841,706.33	\$81,314.96	4.42%
1050					
1050.000	Accts Rec.-Misc Billing	27,971.73	3,551.75	24,419.98	687.55
1050 - Totals		\$27,971.73	\$3,551.75	\$24,419.98	687.55%
1200					
1200.020	Prepaid Insurance	3,595.75	3,219.64	376.11	11.68
1200 - Totals		\$3,595.75	\$3,219.64	\$376.11	11.68%
1510					
1510.000	Land Improvements	39,073.50	39,073.50	.00	.00
1510 - Totals		\$39,073.50	\$39,073.50	\$0.00	0.00%
1540					
1540.000	Buildings	3,121,870.43	3,121,870.43	.00	.00
1540 - Totals		\$3,121,870.43	\$3,121,870.43	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	285,817.91	285,817.91	.00	.00
1550 - Totals		\$285,817.91	\$285,817.91	\$0.00	0.00%
1570					
1570.000	Furniture & Fixtures	59,629.66	59,629.66	.00	.00
1570 - Totals		\$59,629.66	\$59,629.66	\$0.00	0.00%
1610					
1610.000	Accumulated Depr. Land Im	(21,915.50)	(20,352.50)	(1,563.00)	(7.68)
1610 - Totals		(\$21,915.50)	(\$20,352.50)	(\$1,563.00)	(7.68%)
1640					
1640.000	Accumulated Depr Building	(2,990,818.67)	(2,971,740.97)	(19,077.70)	(.64)
1640 - Totals		(\$2,990,818.67)	(\$2,971,740.97)	(\$19,077.70)	(0.64%)
1650					
1650.000	Accumulated Depr Equipmnt	(173,361.15)	(162,234.99)	(11,126.16)	(6.86)
1650 - Totals		(\$173,361.15)	(\$162,234.99)	(\$11,126.16)	(6.86%)
1670					
1670.000	Accumulated Depr furnitur	(59,629.66)	(59,629.66)	.00	.00
1670 - Totals		(\$59,629.66)	(\$59,629.66)	\$0.00	0.00%



Balance Sheet

Through 09/30/18

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	260 - Marine Service Center				
	ASSETS TOTALS	\$2,185,600.29	\$2,142,430.10	\$43,170.19	2.02%
	FUND EQUITY				
2800					
2800.002	Contributed Cap.-State	2,500,000.00	2,500,000.00	.00	.00
	2800 - Totals	\$2,500,000.00	\$2,500,000.00	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(406,719.27)	(406,719.27)	.00	.00
2920.500	Post Soft Close Entries	(116.78)	(116.78)	.00	.00
	2920 - Totals	(\$406,836.05)	(\$406,836.05)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$2,093,163.95	\$2,093,163.95	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(154,114.20)			
	Fund Revenues	(42,520.18)			
	Fund Expenses	104,198.04			
	FUND EQUITY TOTALS	\$2,185,600.29	\$2,093,163.95	\$92,436.34	4.42%
	LIABILITIES AND FUND EQUITY TOTALS	\$2,185,600.29	\$2,093,163.95	\$92,436.34	4.42%
Fund	260 - Marine Service Center Totals	\$0.00	\$49,266.15	(\$49,266.15)	(100.00%)
Fund Type	Enterprise Funds Totals	\$0.00	\$49,266.15	(\$49,266.15)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$49,266.15	(\$49,266.15)	(100.00%)
	Grand Totals	\$0.00	\$49,266.15	(\$49,266.15)	(100.00%)

Gary Paxton Industrial Park
Financial Analysis
As Of, And For the Quarter Ending September 30, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	32,009	 Lower Than Last Year	 Did Not Meet Plan	 Reduced lease revenue cash flows will impact future ability to maintain the new dock
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	12,655	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	(20,849)	 Larger Loss Than Last year	 Exceeded Plan	 Cash flow from operations is negative; rent and tariff revenue is not covering operating costs
Net Income* (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets) <i>*as significant grant revenue for capital projects skews net income in this fund, the CAPEX outlays have been netted from the revenue. Also, a loss on impairment of the administration building was recorded to conform with accounting standards.</i>	(465,208)	 Larger Loss Than Last Year Due Depreciation of New Dock	 Met Plan	 Ongoing operations not profitable
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	(477,654)	 Larger Deficit Than Last Year Due To Addition of New Dock	 Met Plan	 Asset replacement is inadequate; unless dock revenue markedly increases, no working capital for asset replacement will be accumulated
Total Working Capital (What total resources are available in the fund)	994,299	 Not Significantly Different	 Met Plan	 Working capital is inadequate
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	234,342	 Not Significantly Different	 Met Plan	 Capital project funding adequately addresses current infrastructure needs
Undesignated Working Capital (How much of the fund's resources are available?)	598,835	 Not Significantly Different	 Met Plan	 Adequate for the present; it is not sufficient to fully pay for asset replacement or major renovation
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	1,164.21	 Less Than Last Year	 Did Not Meet Plan	 Monitor; adequate for present

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	836.76	 Less Than Last Year	 Did Not Meet Plan	Monitor, adequate for present
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As the Big Picture column illustrates, the Gary Paxton Industrial Park Fund is consuming working capital and is not covering costs of operations with revenue. As the opportunities for leasing have diminished, with the cessation of leases within the structurally impaired Administration Building, the hope for improving the financial performance and position rests with the dock and the ability to generate significant moorage and wharfage tariff revenue through it.

To date, however, tariff revenue has proved disappointing. Total tariff-related revenue for the fiscal quarter was just \$4,060, far below expectations. If profitability and positive cash flow can't be achieved, the Municipality may eventually need to seriously consider merging the Park into the General Fund, creating a Department similar to Harrigan Centennial Hall which is subsidized by tax revenues.

City and Borough of Sitka
Gary Paxton Industrial Park Fund
Financial Statements
For The Twelve-Month Period Ending June 30, 2019
(Unaudited)

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2018 Plan (S/L - 25.00%)	Variance To FY2018 Plan
Revenue:									
Leases	28,404	-	-	-	28,404	40,527	(12,123)	30,375	(1,971)
Other Operating Revenue	<u>3,605</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,605</u>	<u>-</u>	<u>3,605</u>	<u>10,125</u>	<u>(6,520)</u>
Total Revenue:	32,009	-	-	-	32,009	40,527	(8,518)	40,500	(8,491)
Cost of Sales:									
Operations	52,858	-	-	-	52,858	40,588	(12,270)	65,513	12,655
Depreciation	<u>456,544</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>456,544</u>	<u>78,896</u>	<u>(377,648)</u>	<u>456,544</u>	<u>-</u>
Total Cost of Sales:	<u>509,402</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>509,402</u>	<u>119,484</u>	<u>(389,918)</u>	<u>522,057</u>	<u>12,655</u>
Gross Margin:	(477,393)	-	-	-	(477,393)	(78,957)	(398,436)	(481,557)	4,164
	-1491.43%				-1491.43%	-194.83%	-1296.61%	-1189.03%	-302.40%
Selling and Administrative Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Earnings Before Interest (EBI):	(477,393)	-	-	-	(477,393)	(78,957)	(398,436)	(481,557)	4,164
	-1491.43%				-1491.43%	-194.83%	-1296.61%	-1189.03%	-302.40%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	8,950	-	-	-	8,950	1,192	7,758	17,500	(8,550)
Grant Revenue:	-	-	-	-	-	816,613	(816,613)	-	-
CAPEX related to grant revenue*	-	-	-	-	-	(898,650)	898,650	-	-
Loss on Impairment	-	-	-	-	-	-	-	-	-
Transfers From SMC Contingency Fund	3,235	-	-	-	3,235	2,999	236	-	3,235
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Interest Expense:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,022)</u>	<u>2,022</u>	<u>(1,214)</u>	<u>1,214</u>
Total Non-operating Revenue & Expense:	<u>12,185</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,185</u>	<u>(79,868)</u>	<u>92,053</u>	<u>16,287</u>	<u>(4,102)</u>
Net Income:	(465,208)	-	-	-	(465,208)	(158,825)	(306,383)	(465,271)	63
	-1453.37%				-1453.37%	-391.90%	-1061.47%	-1148.82%	87.35%
Earnings Before Interest and Depreciation (EBID):	(20,849)				(20,849)	(61)	(776,084)	(25,013)	4,164
	-65.13%				-65.13%	-0.15%	-64.98%	-61.76%	-3.37%

*Note that these financial statements are on a modified accrual basis and CAPEX expenditures related to grant revenue have been included to better illustrate the funds financial position

Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation excluding capital grants)	(8,664)	-	-	-	(8,664)	2,108	(10,772)	(8,727)	63
Debt Principal	<u>12,446</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,446</u>	<u>12,446</u>	<u>-</u>	<u>12,446</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	(21,110)	-	-	-	(21,110)	(10,338)	(10,772)	(21,173)	63
Debt Principal Coverage Percentage	-69.61%				-69.61%	905.93%	-975.54%	-70.11%	-905.43%

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2018 Plan (S/L - 25.00%)	Variance To FY2018 Plan
<u>Simple Asset Replacement Coverage</u>									
Debt Principal Coverage Surplus/Deficit (From Above)	(21,110)	-	-	-	(21,110)	(10,338)	(10,772)	(21,173)	63
Depreciation	456,544	-	-	-	456,544	78,896	377,648	456,544	-
Cash Accumulated For/(Taken From) Asset Replacement	(477,654)	-	-	-	(477,654)	(89,234)	(388,420)	(477,717)	63
<u>Working Capital</u>									
Cash Flow:									
Net Income Plus Depreciation Less Principal	(21,110)	-	-	-	(21,110)	(10,338)	(10,772)	(21,173)	63
CapEx, Accruals, and other Balance Sheet Changes	311,897	-	-	-	311,897	(29,717)	341,614	311,897	-
Increase in (Decrease in) Working Capital	290,787	-	-	-	290,787	(40,055)	330,842	290,725	63
Plus Beginning Total Working Capital	703,512				703,512	994,411	(290,899)	703,512	-
Equals Ending Total Working Capital:	994,299				994,299	954,356	39,943	994,237	63
Working Capital Detail:									
Repair Reserve (1% of PPE):	161,122				-				
Working Capital Designated for CapEx	234,342				-				
Undesignated Working Capital	598,835				994,299				
Total Working Capital:	994,299				994,299				
Days On Hand Annual Cash Outlays in:									
Total Working Capital Less Repair Reserve	1,164.21				5,557.38				
Undesignated Working Capital	836.76				5,557.38				
Working Capital Calculation:									
Current Assets	1,044,083	-	-	-	-				
Current Liabilities	-	-	-	-	-				
CPLTD	(49,784)	-	-	-	-				
Total Working Capital	994,299				-				

GPIP Fund Capital Project Detail										
Project	FY2018 Appropriations	FY2019 Loan Grant & Other	Cash	State Grant A/R	State Loan A/R	Federal Loan A/R	Construction In Progress 6/30/2018	Supplies Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses
90748 - GPIP Dock	\$ -	\$ -	\$ 175,420.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90836 - GPIP Shoreline Stabilization	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90837 - GPIP Dock Access Ramp Design	\$ -	\$ -	\$ 20,030.77	\$ -	\$ -	\$ -	\$ 8,131.30	\$ -	\$ 10,255.99	\$ 1,581.94
90854 - GPIP Site Cleanup	\$ -	\$ -	\$ 18,890.07	\$ -	\$ -	\$ -	\$ 16,109.93	\$ -	\$ -	\$ -
90875 - GPIP Wash Down Pad	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 20,000.00	\$ -	\$ 234,341.55	\$ -	\$ -	\$ -	\$ 24,241.23	\$ -	\$ 10,255.99	\$ 1,581.94

GPIP Fund Capital Project Detail							
Project	Total <u>Expenses</u>	Construction In Progress <u>6/30/2018</u>	Total <u>Assets</u>	Accounts <u>Payable</u>	Retainage <u>Payable</u>	Total <u>Liabilities</u>	Working <u>Capital</u>
90748 - GPIP Dock	\$ -	\$ -	\$ 175,420.71	\$ -	\$ -	\$ -	\$ 175,420.71
90836 - GPIP Shoreline Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90837 - GPIP Dock Access Ramp Design	\$ 11,837.93	\$ -	\$ 20,030.77	\$ -	\$ -	\$ -	\$ 20,030.77
90854 - GPIP Site Cleanup	\$ -	\$ -	\$ 18,890.07	\$ -	\$ -	\$ -	\$ 18,890.07
90875 - GPIP Wash Down Pad	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
Totals:	\$ 11,837.93	\$ -	\$ 234,341.55	\$ -	\$ -	\$ -	\$ 234,341.55



Income Statement

Through 09/30/18

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 780 - Capital Project-GPIP							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	.00	.00	.00	.00	+++	816,612.70
	3101 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$816,612.70
	Department 310 - State Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$816,612.70
Department 390 - Cash Basis Receipts							
3950							
3950.270	Transfer In GPIP	20,000.00	20,000.00	20,000.00	.00	100	.00
	3950 - Totals	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	100%	\$0.00
	Department 390 - Cash Basis Receipts Totals	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	100%	\$0.00
	Division 300 - Revenue Totals	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	100%	\$816,612.70
	REVENUE TOTALS	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	100%	\$816,612.70
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	12,405.99
	5206 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$12,405.99
5212							
5212.000	Contracted/Purchased Serv	30,918.74	1,627.67	10,255.99	20,662.75	33	866,311.36
	5212 - Totals	\$30,918.74	\$1,627.67	\$10,255.99	\$20,662.75	33%	\$866,311.36
5214							
5214.000	Interdepartment Services	.00	1,581.94	1,581.94	(1,581.94)	+++	19,932.53
	5214 - Totals	\$0.00	\$1,581.94	\$1,581.94	(\$1,581.94)	+++	\$19,932.53
	Department 630 - Operations Totals	\$30,918.74	\$3,209.61	\$11,837.93	\$19,080.81	38%	\$898,649.88
	Division 600 - Operations Totals	\$30,918.74	\$3,209.61	\$11,837.93	\$19,080.81	38%	\$898,649.88
	EXPENSE TOTALS	\$30,918.74	\$3,209.61	\$11,837.93	\$19,080.81	38%	\$898,649.88
	Fund 780 - Capital Project-GPIP Totals						
	REVENUE TOTALS	20,000.00	20,000.00	20,000.00	.00	100%	816,612.70
	EXPENSE TOTALS	30,918.74	3,209.61	11,837.93	19,080.81	38%	898,649.88
	Fund 780 - Capital Project-GPIP Net Gain (Loss)	(\$10,918.74)	\$16,790.39	\$8,162.07	\$19,080.81	(75%)	(\$82,037.18)
	Fund Type Capital Projects Funds Totals						



Income Statement

Through 09/30/18

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						
	REVENUE TOTALS	20,000.00	20,000.00	20,000.00	.00	100%	816,612.70
	EXPENSE TOTALS	30,918.74	3,209.61	11,837.93	19,080.81	38%	898,649.88
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$10,918.74)	\$16,790.39	\$8,162.07	\$19,080.81	(75%)	(\$82,037.18)



Income Statement

Through 09/30/18

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 270 - Gary Paxton Industrial Complex							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3442							
3442.000	Moorage-Transient	.00	2,913.00	3,536.00	(3,536.00)	+++	.00
	3442 - Totals	\$0.00	\$2,913.00	\$3,536.00	(\$3,536.00)	+++	\$0.00
	Department 340 - Operating Revenue Totals	\$0.00	\$2,913.00	\$3,536.00	(\$3,536.00)	+++	\$0.00
Department 360 - Uses of Prop & Investment							
3442							
3442.000	Moorage-Transient	40,500.00	.00	.00	40,500.00	0	.00
	3442 - Totals	\$40,500.00	\$0.00	\$0.00	\$40,500.00	0%	\$0.00
3601							
3601.000	Rent - Land	121,500.00	3,104.58	9,313.74	112,186.26	8	22,621.47
	3601 - Totals	\$121,500.00	\$3,104.58	\$9,313.74	\$112,186.26	8%	\$22,621.47
3602							
3602.000	Rent - Building	.00	6,235.75	19,089.75	(19,089.75)	+++	17,906.00
	3602 - Totals	\$0.00	\$6,235.75	\$19,089.75	(\$19,089.75)	+++	\$17,906.00
3609							
3609.000	Wharfage Fees	.00	68.88	523.88	(523.88)	+++	.00
	3609 - Totals	\$0.00	\$68.88	\$523.88	(\$523.88)	+++	\$0.00
3610							
3610.000	Interest Income	20,000.00	2,584.27	8,950.05	11,049.95	45	1,191.99
	3610 - Totals	\$20,000.00	\$2,584.27	\$8,950.05	\$11,049.95	45%	\$1,191.99
	Department 360 - Uses of Prop & Investment Totals	\$182,000.00	\$11,993.48	\$37,877.42	\$144,122.58	21%	\$41,719.46
Department 390 - Cash Basis Receipts							
3950							
3950.173	Transfer In SCIP Conting	.00	1,133.43	3,234.72	(3,234.72)	+++	2,999.37
3950.540	Transfer in from fund 540	50,000.00	.00	.00	50,000.00	0	.00
	3950 - Totals	\$50,000.00	\$1,133.43	\$3,234.72	\$46,765.28	6%	\$2,999.37
	Department 390 - Cash Basis Receipts Totals	\$50,000.00	\$1,133.43	\$3,234.72	\$46,765.28	6%	\$2,999.37
	Division 300 - Revenue Totals	\$232,000.00	\$16,039.91	\$44,648.14	\$187,351.86	19%	\$44,718.83
	REVENUE TOTALS	\$232,000.00	\$16,039.91	\$44,648.14	\$187,351.86	19%	\$44,718.83



Income Statement

Through 09/30/18

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 270 - Gary Paxton Industrial Complex							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5203							
5203.001	Electric	17,000.00	151.81	3,384.98	13,615.02	20	2,965.43
5203.005	Heating Fuel	13,000.00	1,552.34	4,155.30	8,844.70	32	2,892.82
5203 - Totals		\$30,000.00	\$1,704.15	\$7,540.28	\$22,459.72	25%	\$5,858.25
5204							
5204.000	Telephone	1,200.00	.00	230.63	969.37	19	204.84
5204 - Totals		\$1,200.00	\$0.00	\$230.63	\$969.37	19%	\$204.84
5205							
5205.000	Insurance	6,000.00	1,437.79	4,313.37	1,686.63	72	2,045.55
5205 - Totals		\$6,000.00	\$1,437.79	\$4,313.37	\$1,686.63	72%	\$2,045.55
5207							
5207.000	Repairs & Maintenance	2,500.00	.00	.00	2,500.00	0	.00
5207 - Totals		\$2,500.00	\$0.00	\$0.00	\$2,500.00	0%	\$0.00
5208							
5208.000	Bldg Repair & Maint	15,000.00	1,235.85	1,235.85	13,764.15	8	833.59
5208 - Totals		\$15,000.00	\$1,235.85	\$1,235.85	\$13,764.15	8%	\$833.59
5212							
5212.000	Contracted/Purchased Serv	133,725.00	.00	22,500.00	111,225.00	17	22,737.87
5212 - Totals		\$133,725.00	\$0.00	\$22,500.00	\$111,225.00	17%	\$22,737.87
5214							
5214.000	Interdepartment Services	71,277.00	5,970.11	17,016.27	54,260.73	24	8,218.50
5214 - Totals		\$71,277.00	\$5,970.11	\$17,016.27	\$54,260.73	24%	\$8,218.50
5223							
5223.000	Tools & Small Equipment	1,000.00	.00	.00	1,000.00	0	.00
5223 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5226							
5226.000	Advertising	2,500.00	.00	.00	2,500.00	0	650.80
5226 - Totals		\$2,500.00	\$0.00	\$0.00	\$2,500.00	0%	\$650.80
5231							
5231.000	Credit Card Expense	850.00	.00	21.91	828.09	3	38.28
5231 - Totals		\$850.00	\$0.00	\$21.91	\$828.09	3%	\$38.28
5290							
5290.000	Other Expenses	1,000.00	.00	.00	1,000.00	0	.00
5290 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00



Income Statement

Through 09/30/18

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	270 - Gary Paxton Industrial Complex							
	EXPENSE							
Division	600 - Operations							
	Department	630 - Operations Totals	\$265,052.00	\$10,347.90	\$52,858.31	\$212,193.69	20%	\$40,587.68
	Division	600 - Operations Totals	\$265,052.00	\$10,347.90	\$52,858.31	\$212,193.69	20%	\$40,587.68
Division	640 - Depreciation/Amortization							
6101								
6101.000	Amortization		.00	2,055.02	6,165.06	(6,165.06)	+++	.00
		6101 - Totals	\$0.00	\$2,055.02	\$6,165.06	(\$6,165.06)	+++	\$0.00
6201								
6201.000	Depreciation-Land Improve		.00	11,705.57	35,116.71	(35,116.71)	+++	34,186.35
		6201 - Totals	\$0.00	\$11,705.57	\$35,116.71	(\$35,116.71)	+++	\$34,186.35
6202								
6202.000	Depreciation-Plants		.00	5,210.01	15,630.03	(15,630.03)	+++	15,630.03
		6202 - Totals	\$0.00	\$5,210.01	\$15,630.03	(\$15,630.03)	+++	\$15,630.03
6203								
6203.000	Depreciation-Harbors		.00	7,884.17	23,652.51	(23,652.51)	+++	.00
		6203 - Totals	\$0.00	\$7,884.17	\$23,652.51	(\$23,652.51)	+++	\$0.00
6205								
6205.000	Depreciation-Buildings		.00	11,540.54	34,621.62	(34,621.62)	+++	29,079.75
		6205 - Totals	\$0.00	\$11,540.54	\$34,621.62	(\$34,621.62)	+++	\$29,079.75
	Division	640 - Depreciation/Amortization Totals	\$0.00	\$38,395.31	\$115,185.93	(\$115,185.93)	+++	\$78,896.13
Division	650 - Debt Payments							
5295								
5295.000	Interest Expense		4,854.00	.00	.00	4,854.00	0	.00
		5295 - Totals	\$4,854.00	\$0.00	\$0.00	\$4,854.00	0%	\$0.00
7301								
7301.000	Note Principal Payments		49,783.00	.00	.00	49,783.00	0	.00
		7301 - Totals	\$49,783.00	\$0.00	\$0.00	\$49,783.00	0%	\$0.00
	Division	650 - Debt Payments Totals	\$54,637.00	\$0.00	\$0.00	\$54,637.00	0%	\$0.00
Division	680 - Transfers Between Funds							
7200								
7200.000	Interfund Transfers Out		20,000.00	20,000.00	20,000.00	.00	100	.00
		7200 - Totals	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	100%	\$0.00
	Division	680 - Transfers Between Funds Totals	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	100%	\$0.00
		EXPENSE TOTALS	\$339,689.00	\$68,743.21	\$188,044.24	\$151,644.76	55%	\$119,483.81



Income Statement

Through 09/30/18

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	270 - Gary Paxton Industrial Complex Totals						
	REVENUE TOTALS	232,000.00	16,039.91	44,648.14	187,351.86	19%	44,718.83
	EXPENSE TOTALS	339,689.00	68,743.21	188,044.24	151,644.76	55%	119,483.81
Fund	270 - Gary Paxton Industrial Complex Net Gain (Loss)	(\$107,689.00)	(\$52,703.30)	(\$143,396.10)	(\$35,707.10)	133%	(\$74,764.98)
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	232,000.00	16,039.91	44,648.14	187,351.86	19%	44,718.83
	EXPENSE TOTALS	339,689.00	68,743.21	188,044.24	151,644.76	55%	119,483.81
Fund Type	Enterprise Funds Net Gain (Loss)	(\$107,689.00)	(\$52,703.30)	(\$143,396.10)	(\$35,707.10)	133%	(\$74,764.98)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	252,000.00	36,039.91	64,648.14	187,351.86	26%	861,331.53
	EXPENSE TOTALS	370,607.74	71,952.82	199,882.17	170,725.57	54%	1,018,133.69
Fund Category	Proprietary Funds Net Gain (Loss)	(\$118,607.74)	(\$35,912.91)	(\$135,234.03)	(\$16,626.29)	114%	(\$156,802.16)
	Grand Totals						
	REVENUE TOTALS	252,000.00	36,039.91	64,648.14	187,351.86	26%	861,331.53
	EXPENSE TOTALS	370,607.74	71,952.82	199,882.17	170,725.57	54%	1,018,133.69
	Grand Total Net Gain (Loss)	(\$118,607.74)	(\$35,912.91)	(\$135,234.03)	(\$16,626.29)	114%	(\$156,802.16)



Balance Sheet

Through 09/30/18

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	780 - Capital Project-GPIP				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	234,341.55	(319,729.49)	554,071.04	173.29
	1030 - Totals	\$234,341.55	(\$319,729.49)	\$554,071.04	173.29%
1050					
1050.060	Accts Rec.- State	.00	816,612.70	(816,612.70)	(100.00)
	1050 - Totals	\$0.00	\$816,612.70	(\$816,612.70)	(100.00%)
1590					
1590.000	Construction in Progress	24,241.23	4,581,884.71	(4,557,643.48)	(99.47)
	1590 - Totals	\$24,241.23	\$4,581,884.71	(\$4,557,643.48)	(99.47%)
	ASSETS TOTALS	\$258,582.78	\$5,078,767.92	(\$4,820,185.14)	(94.91%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2023					
2023.000	Retainage Payable	.00	243,642.50	(243,642.50)	(100.00)
	2023 - Totals	\$0.00	\$243,642.50	(\$243,642.50)	(100.00%)
	LIABILITIES TOTALS	\$0.00	\$243,642.50	(\$243,642.50)	(100.00%)
	FUND EQUITY				
2900					
2900.010	Reserve for Encumbrances	7,603.80	7,603.80	.00	.00
	2900 - Totals	\$7,603.80	\$7,603.80	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	4,917,162.60	4,917,162.60	.00	.00
	2920 - Totals	\$4,917,162.60	\$4,917,162.60	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(7,603.80)	(7,603.80)	.00	.00
	2965 - Totals	(\$7,603.80)	(\$7,603.80)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$4,917,162.60	\$4,917,162.60	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	4,666,741.89			
	Fund Revenues	(20,000.00)			
	Fund Expenses	11,837.93			
	FUND EQUITY TOTALS	\$258,582.78	\$4,917,162.60	(\$4,658,579.82)	(94.74%)
	LIABILITIES AND FUND EQUITY TOTALS	\$258,582.78	\$5,160,805.10	(\$4,902,222.32)	(94.99%)
Fund	780 - Capital Project-GPIP Totals	\$0.00	(\$82,037.18)	\$82,037.18	100.00%
Fund Type	Capital Projects Funds Totals	\$0.00	(\$82,037.18)	\$82,037.18	100.00%



Balance Sheet

Through 09/30/18

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	270 - Gary Paxton Industrial Complex				
	ASSETS				
1027					
1027.000	Change in FMV-Investments	(25,181.00)	.00	(25,181.00)	+++
1027 - Totals		(\$25,181.00)	\$0.00	(\$25,181.00)	+++
1030					
1030.100	Investment-Central Trea.	735,768.36	1,589,352.24	(853,583.88)	(53.71)
1030 - Totals		\$735,768.36	\$1,589,352.24	(\$853,583.88)	(53.71%)
1050					
1050.000	Accts Rec.-Misc Billing	43,306.35	40,491.19	2,815.16	6.95
1050 - Totals		\$43,306.35	\$40,491.19	\$2,815.16	6.95%
1070					
1070.010	Notes Receivable	42,908.17	51,728.96	(8,820.79)	(17.05)
1070 - Totals		\$42,908.17	\$51,728.96	(\$8,820.79)	(17.05%)
1200					
1200.020	Prepaid Insurance	12,940.14	6,136.60	6,803.54	110.87
1200 - Totals		\$12,940.14	\$6,136.60	\$6,803.54	110.87%
1500					
1500.270	Land - SMC Industrial Com	3,381,102.50	3,381,102.50	.00	.00
1500 - Totals		\$3,381,102.50	\$3,381,102.50	\$0.00	0.00%
1510					
1510.000	Land Improvements	5,417,418.21	5,231,342.17	186,076.04	3.56
1510 - Totals		\$5,417,418.21	\$5,231,342.17	\$186,076.04	3.56%
1520					
1520.006	Distribution Lines	3,126,008.64	3,126,008.64	.00	.00
1520 - Totals		\$3,126,008.64	\$3,126,008.64	\$0.00	0.00%
1530					
1530.008	Port Facility Harbor	7,568,791.32	.00	7,568,791.32	+++
1530 - Totals		\$7,568,791.32	\$0.00	\$7,568,791.32	+++
1540					
1540.000	Buildings	3,299,007.15	3,299,007.15	.00	.00
1540 - Totals		\$3,299,007.15	\$3,299,007.15	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	5,094.80	5,094.80	.00	.00
1550 - Totals		\$5,094.80	\$5,094.80	\$0.00	0.00%
1570					
1570.000	Furniture & Fixtures	1,724.00	1,724.00	.00	.00
1570 - Totals		\$1,724.00	\$1,724.00	\$0.00	0.00%



Balance Sheet

Through 09/30/18

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	270 - Gary Paxton Industrial Complex				
	ASSETS				
1585					
1585.000	Intangible Accounts	123,300.93	123,300.93	.00	.00
1585 - Totals		\$123,300.93	\$123,300.93	\$0.00	0.00%
1600					
1600.100	Accumulated Depreciation Land Improvements	(55,485.43)	(24,660.19)	(30,825.24)	(125.00)
1600 - Totals		(\$55,485.43)	(\$24,660.19)	(\$30,825.24)	(125.00%)
1610					
1610.000	Accumulated Depr. Land Im	(1,250,389.09)	(1,108,991.86)	(141,397.23)	(12.75)
1610 - Totals		(\$1,250,389.09)	(\$1,108,991.86)	(\$141,397.23)	(12.75%)
1620					
1620.000	Accumulated Depr Ut Plant	(791,263.80)	(728,743.68)	(62,520.12)	(8.58)
1620 - Totals		(\$791,263.80)	(\$728,743.68)	(\$62,520.12)	(8.58%)
1630					
1630.000	Accumulated Depr Harbor	(118,262.63)	(.12)	(118,262.51)	(98,552,091.67)
1630 - Totals		(\$118,262.63)	(\$0.12)	(\$118,262.51)	(98,552,091.67%)
1640					
1640.000	Accumulated Depr Building	(3,052,215.11)	(1,542,753.32)	(1,509,461.79)	(97.84)
1640 - Totals		(\$3,052,215.11)	(\$1,542,753.32)	(\$1,509,461.79)	(97.84%)
1650					
1650.000	Accumulated Depr Equipmnt	(5,094.80)	(5,094.80)	.00	.00
1650 - Totals		(\$5,094.80)	(\$5,094.80)	\$0.00	0.00%
1670					
1670.000	Accumulated Depr furnitur	(1,724.00)	(1,724.00)	.00	.00
1670 - Totals		(\$1,724.00)	(\$1,724.00)	\$0.00	0.00%
ASSETS TOTALS		\$18,457,754.71	\$13,443,321.21	\$5,014,433.50	37.30%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2025					
2025.000	Interfund Payable	.20	729,599.20	(729,599.00)	(100.00)
2025 - Totals		\$0.20	\$729,599.20	(\$729,599.00)	(100.00%)
2300					
2300.000	Advances Payable	149,346.42	199,128.55	(49,782.13)	(25.00)
2300 - Totals		\$149,346.42	\$199,128.55	(\$49,782.13)	(25.00%)
LIABILITIES TOTALS		\$149,346.62	\$928,727.75	(\$779,381.13)	(83.92%)



Balance Sheet

Through 09/30/18

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	270 - Gary Paxton Industrial Complex				
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	2,427,569.38	2,427,569.38	.00	.00
2800.002	Contributed Cap.-State	1,304,917.94	1,304,917.94	.00	.00
2800.003	Contributed Cap.-Local	1,749,388.61	1,749,388.61	.00	.00
	2800 - Totals	\$5,481,875.93	\$5,481,875.93	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	151.00	151.00	.00	.00
	2900 - Totals	\$151.00	\$151.00	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	(439,765.78)	(439,765.78)	.00	.00
	2910 - Totals	(\$439,765.78)	(\$439,765.78)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	7,547,248.29	7,547,248.29	.00	.00
	2920 - Totals	\$7,547,248.29	\$7,547,248.29	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(151.00)	(151.00)	.00	.00
	2965 - Totals	(\$151.00)	(\$151.00)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$12,589,358.44	\$12,589,358.44	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(5,862,445.75)			
	Fund Revenues	(44,648.14)			
	Fund Expenses	188,044.24			
	FUND EQUITY TOTALS	\$18,308,408.09	\$12,589,358.44	\$5,719,049.65	45.43%
	LIABILITIES AND FUND EQUITY TOTALS	\$18,457,754.71	\$13,518,086.19	\$4,939,668.52	36.54%
Fund	270 - Gary Paxton Industrial Complex Totals	\$0.00	(\$74,764.98)	\$74,764.98	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$74,764.98)	\$74,764.98	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$156,802.16)	\$156,802.16	100.00%
	Grand Totals	\$0.00	(\$156,802.16)	\$156,802.16	100.00%

MIS Fund

Financial Analysis

As Of, And For the Quarter Ending September 30, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	594,670	 Greater Than Last year	 Exceeded plan	 Achieving plan, but need continue to increase revenue in future to cover asset replacement
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	(108,926)	n/a	Exceeded Budget, but project -related	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	204,451	 More than Prior Year	 Exceeded Plan	Working capital is negative , but improving. Cash must restore working capital and cover future asset replacement
Net Income (Loss) (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	(205,602)	 Lower Than Prior Year	 Met Plan	While cash flows from operations are positive, factoring in depreciation results in negative net income
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	(205,642)	 Lower Than Prior Year	 Met Plan	In this fund, asset replacement is especially important as technology quickly becomes obsolete
Total Working Capital (What total resources are available in the fund)	(348,960)	 Lower Than Prior Year	 Met Plan	Working capital is improving
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for vehicle acquisition)	0			Most tech project held in parent capital project fund
Undesignated Working Capital (How much of the fund's resources are available?)	(348,960)	 Lower Than Prior Year	 Met Plan	Working capital is improving
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	(42.44)	 Improved Over Prior Year	 Met Plan	Fund must borrow from central treasury
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	(42.44)	 Improved Over Prior Year	 Met Plan	Fund must borrow from central treasury

The MIS Fund's financial results in the first fiscal quarter are skewed by funding for two major IT projects, the E911 system replacement and the public safety records management system.

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

The MIS Fund has been consistently generating cash flow from its operations. It is slowly moving towards maintaining positive working capital. The next step will be to work towards maintain sufficient working capital to replace technology held by the MIS fund, ensuring that the City and Borough of Sitka's technology does not become obsolete.

City and Borough of Sitka
MIS Fund
Financial Statements
For The Twelve-Month Period Ended June 30, 2019
(Unaudited)

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 25.00%)	Variance To FY2019 Plan
Revenue:									
Data Processing Charges	309,670	-	-	-	309,670	293,890	15,780	309,670	-
Other Operating Revenue	<u>285,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>285,000</u>	<u>-</u>	<u>285,000</u>	<u>156,674</u>	<u>128,327</u>
Total Revenue:	594,670	-	-	-	594,670	293,890	300,780	466,343	128,327
Cost of Sales:									
Operations	390,219	-	-	-	390,219	290,373	(99,846)	281,293	(108,926)
Depreciation	<u>49,614</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,614</u>	<u>44,292</u>	<u>(5,322)</u>	<u>49,614</u>	<u>-</u>
Total Cost of Sales:	<u>439,833</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>439,833</u>	<u>334,665</u>	<u>(105,168)</u>	<u>330,907</u>	<u>(108,926)</u>
Gross Margin:	154,837	-	-	-	154,837	(40,776)	195,612	135,437	19,400
	26.04%				26.04%	-13.87%	39.91%	29.04%	-3.00%
Selling and Administrative Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Earnings Before Interest (EBI):	154,837	-	-	-	154,837	(40,776)	195,612	135,437	19,400
	26.04%				26.04%	-13.87%	39.91%	29.04%	-3.00%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	(479)	-	-	-	(479)	(1,188)	709	750	(1,229)
Transfer s out/Interest expense	<u>(360,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(360,000)</u>	<u>(248)</u>	<u>(359,752)</u>	<u>(360,000)</u>	<u>-</u>
Total Non-operating Revenue & Expense	<u>(360,479)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(360,479)</u>	<u>(1,436)</u>	<u>(359,043)</u>	<u>(359,250)</u>	<u>(1,229)</u>
Net Income:	<u><u>(205,642)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(205,642)</u></u>	<u><u>(42,212)</u></u>	<u><u>(163,430)</u></u>	<u><u>(223,814)</u></u>	<u><u>18,171</u></u>
	-34.58%				-34.58%	-14.36%	-54.34%	-47.99%	13.41%
Earnings Before Interest and Depreciation (EBIDA):	204,451				204,451	3,516	200,934	185,051	19,400
	34.38%				34.38%	1.20%	33.18%	39.68%	-5.30%

Debt Principal Coverage

Simple Cash Flow (Net Income Plus Depreciation)	(156,028)	-	-	-	(156,028)	2,080	(158,108)	(174,200)	18,171
Debt Principal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,742</u>	<u>(12,742)</u>	<u>-</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	<u>(156,028)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(156,028)</u>	<u>(10,662)</u>	<u>(145,366)</u>	<u>(174,200)</u>	<u>18,171</u>
Debt Principal Coverage Percentage	0.00%	0.00%	0.00%	0.00%	100%	100%	100%	100%	0%

Simple Asset Replacement Coverage

Debt Principal Coverage Surplus/Deficit (From Above)	(156,028)	-	-	-	(156,028)	(10,662)	(145,366)	(174,200)	18,171
Depreciation	<u>49,614</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,614</u>	<u>44,292</u>	<u>5,322</u>	<u>49,614</u>	<u>-</u>
Cash Accumulated For/(Taken From) Asset Replace	<u>(205,642)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(205,642)</u>	<u>(54,954)</u>	<u>(150,688)</u>	<u>(223,814)</u>	<u>18,171</u>

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 25.00%)	Variance To FY2019 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	(156,028)	-	-	-	(156,028)	(10,662)	(145,366)	(174,200)	18,171
CapEx, Accruals, and other Balance Sheet Changes	(175,767)	-	-	-	(175,767)	(38,352)	(137,415)	(175,767)	-
Increase in (Decrease in) Working Capital	(331,795)	-	-	-	(331,795)	(49,014)	(282,781)	(349,967)	18,171
Plus Beginning Total Working Capital	(17,165)				(17,165)	(121,058)	103,893	(17,165)	-
Equals Ending Total Working Capital:	(348,960)				(348,960)	(170,072)	(178,888)	(367,131)	18,171
Working Capital Detail:									
Repair Reserve (1% of PPE):	-				-				
Working Capital Designated for CapEx	-				-				
Undesignated Working Capital	(348,960)				(348,960)				
Total Working Capital:	(348,960)				(348,960)				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	(42.44)				(169.78)				
Total Working Capital Less Repair Reserve	(42.44)				(169.78)				
Undesignated Working Capital	(42.44)				(169.78)				
Working Capital Calculation:									
Current Assets	(279,700)				-				
Current Liabilities	(68,781)				-				
CPLTD	-				-				
Total Working Capital	(348,481)				-				



Income Statement

Through 09/30/18

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 Internal Service Funds							
Fund 300 - Data Processing Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	26,400.00	6,600.00	6,600.00	19,800.00	25	.00
	3101 - Totals	\$26,400.00	\$6,600.00	\$6,600.00	\$19,800.00	25%	\$0.00
	Department 310 - State Revenue Totals	\$26,400.00	\$6,600.00	\$6,600.00	\$19,800.00	25%	\$0.00
Department 340 - Operating Revenue							
3471							
3471.000	D/P Monthly Billing	1,238,679.00	103,223.25	309,669.75	929,009.25	25	293,899.50
	3471 - Totals	\$1,238,679.00	\$103,223.25	\$309,669.75	\$929,009.25	25%	\$293,899.50
3472							
3472.000	D/P Special Project Fees	315,694.00	.00	.00	315,694.00	0	.00
	3472 - Totals	\$315,694.00	\$0.00	\$0.00	\$315,694.00	0%	\$0.00
	Department 340 - Operating Revenue Totals	\$1,554,373.00	\$103,223.25	\$309,669.75	\$1,244,703.25	20%	\$293,899.50
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	3,000.00	(354.16)	(479.21)	3,479.21	(16)	(1,188.04)
	3610 - Totals	\$3,000.00	(\$354.16)	(\$479.21)	\$3,479.21	(16%)	(\$1,188.04)
	Department 360 - Uses of Prop & Investment Totals	\$3,000.00	(\$354.16)	(\$479.21)	\$3,479.21	(16%)	(\$1,188.04)
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	285,000.00	.00	285,000.00	.00	100	.00
3950.171	Transfer In SE Econ Dev	471,078.00	.00	.00	471,078.00	0	.00
	3950 - Totals	\$756,078.00	\$0.00	\$285,000.00	\$471,078.00	38%	\$0.00
	Department 390 - Cash Basis Receipts Totals	\$756,078.00	\$0.00	\$285,000.00	\$471,078.00	38%	\$0.00
	Division 300 - Revenue Totals	\$2,339,851.00	\$109,469.09	\$600,790.54	\$1,739,060.46	26%	\$292,711.46
	REVENUE TOTALS	\$2,339,851.00	\$109,469.09	\$600,790.54	\$1,739,060.46	26%	\$292,711.46
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	274,138.80	18,104.63	53,399.00	220,739.80	19	52,894.18
5110.002	Holidays	.00	771.20	2,166.72	(2,166.72)	+++	2,069.44
5110.003	Sick Leave	.00	240.41	729.47	(729.47)	+++	744.31



Income Statement

Through 09/30/18

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 Internal Service Funds							
Fund 300 - Data Processing Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5110.004	Overtime	.00	86.52	173.04	(173.04)	+++	417.60
5110	- Totals	\$274,138.80	\$19,202.76	\$56,468.23	\$217,670.57	21%	\$56,125.53
5120							
5120.001	Annual Leave	12,150.00	2,160.64	7,420.09	4,729.91	61	7,894.87
5120.002	SBS	17,604.71	1,318.79	3,943.98	13,660.73	22	3,952.03
5120.003	Medicare	4,164.24	311.93	932.90	3,231.34	22	934.80
5120.004	PERS	76,310.38	11,299.93	20,655.37	55,655.01	27	13,750.17
5120.005	Health Insurance	72,109.92	7,021.36	21,064.08	51,045.84	29	17,010.48
5120.006	Life Insurance	47.64	3.97	11.91	35.73	25	11.91
5120.007	Workmen's Compensation	1,402.39	109.72	328.13	1,074.26	23	369.28
5120	- Totals	\$183,789.28	\$22,226.34	\$54,356.46	\$129,432.82	30%	\$43,923.54
5201							
5201.000	Training and Travel	15,000.00	2,321.81	4,169.15	10,830.85	28	.00
5201	- Totals	\$15,000.00	\$2,321.81	\$4,169.15	\$10,830.85	28%	\$0.00
5204							
5204.000	Telephone	171,420.00	3,410.86	31,524.36	139,895.64	18	30,260.86
5204.001	Cell Phone Stipend	900.00	75.00	225.00	675.00	25	225.00
5204	- Totals	\$172,320.00	\$3,485.86	\$31,749.36	\$140,570.64	18%	\$30,485.86
5205							
5205.000	Insurance	3,928.00	950.85	2,852.55	1,075.45	73	981.96
5205	- Totals	\$3,928.00	\$950.85	\$2,852.55	\$1,075.45	73%	\$981.96
5206							
5206.000	Supplies	12,000.00	837.87	1,257.68	10,742.32	10	805.38
5206	- Totals	\$12,000.00	\$837.87	\$1,257.68	\$10,742.32	10%	\$805.38
5207							
5207.000	Repairs & Maintenance	191,265.00	549.27	94,495.57	96,769.43	49	84,709.60
5207	- Totals	\$191,265.00	\$549.27	\$94,495.57	\$96,769.43	49%	\$84,709.60
5212							
5212.000	Contracted/Purchased Serv	123,329.48	9,067.54	70,794.87	52,534.61	57	23,308.91
5212	- Totals	\$123,329.48	\$9,067.54	\$70,794.87	\$52,534.61	57%	\$23,308.91
5214							
5214.000	Interdepartment Services	95,000.00	7,916.67	23,750.01	71,249.99	25	27,650.49
5214	- Totals	\$95,000.00	\$7,916.67	\$23,750.01	\$71,249.99	25%	\$27,650.49



Income Statement

Through 09/30/18

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 Internal Service Funds							
Fund 300 - Data Processing Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5221							
5221.000	Transportation/Vehicles	900.00	75.00	225.00	675.00	25	225.00
	5221 - Totals	\$900.00	\$75.00	\$225.00	\$675.00	25%	\$225.00
5222							
5222.000	Postage	.00	.00	.00	.00	+++	25.54
	5222 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$25.54
5223							
5223.000	Tools & Small Equipment	53,500.00	3,946.79	56,699.62	(3,199.62)	106	22,131.30
	5223 - Totals	\$53,500.00	\$3,946.79	\$56,699.62	(\$3,199.62)	106%	\$22,131.30
	Department 630 - Operations Totals	\$1,125,170.56	\$70,580.76	\$396,818.50	\$728,352.06	35%	\$290,373.11
	Division 600 - Operations Totals	\$1,125,170.56	\$70,580.76	\$396,818.50	\$728,352.06	35%	\$290,373.11
Division 640 - Depreciation/Amortization							
6205							
6205.000	Depreciation-Buildings	.00	118.08	354.24	(354.24)	+++	354.24
	6205 - Totals	\$0.00	\$118.08	\$354.24	(\$354.24)	+++	\$354.24
6206							
6206.000	Depreciation-Machinery	.00	16,295.65	48,886.95	(48,886.95)	+++	43,564.44
	6206 - Totals	\$0.00	\$16,295.65	\$48,886.95	(\$48,886.95)	+++	\$43,564.44
6208							
6208.000	Deprec-Furniture/Fixtures	.00	124.39	373.17	(373.17)	+++	373.17
	6208 - Totals	\$0.00	\$124.39	\$373.17	(\$373.17)	+++	\$373.17
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$16,538.12	\$49,614.36	(\$49,614.36)	+++	\$44,291.85
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	485,000.00	27,228.00	122,228.00	362,772.00	25	.00
	7106 - Totals	\$485,000.00	\$27,228.00	\$122,228.00	\$362,772.00	25%	\$0.00
	Division 670 - Fixed Assets Totals	\$485,000.00	\$27,228.00	\$122,228.00	\$362,772.00	25%	\$0.00
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	477,769.00	360,000.00	360,000.00	117,769.00	75	.00
	7200 - Totals	\$477,769.00	\$360,000.00	\$360,000.00	\$117,769.00	75%	\$0.00
	Division 680 - Transfers Between Funds Totals	\$477,769.00	\$360,000.00	\$360,000.00	\$117,769.00	75%	\$0.00



Income Statement

Through 09/30/18

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	Internal Service Funds						
Fund	300 - Data Processing Fund						
	EXPENSE TOTALS	\$2,087,939.56	\$474,346.88	\$928,660.86	\$1,159,278.70	44%	\$334,664.96
Fund	300 - Data Processing Fund Totals						
	REVENUE TOTALS	2,339,851.00	109,469.09	600,790.54	1,739,060.46	26%	292,711.46
	EXPENSE TOTALS	2,087,939.56	474,346.88	928,660.86	1,159,278.70	44%	334,664.96
Fund	300 - Data Processing Fund Net Gain (Loss)	\$251,911.44	(\$364,877.79)	(\$327,870.32)	(\$579,781.76)	(130%)	(\$41,953.50)
Fund Type	Internal Service Funds Totals						
	REVENUE TOTALS	2,339,851.00	109,469.09	600,790.54	1,739,060.46	26%	292,711.46
	EXPENSE TOTALS	2,087,939.56	474,346.88	928,660.86	1,159,278.70	44%	334,664.96
Fund Type	Internal Service Funds Net Gain (Loss)	\$251,911.44	(\$364,877.79)	(\$327,870.32)	(\$579,781.76)	(130%)	(\$41,953.50)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	2,339,851.00	109,469.09	600,790.54	1,739,060.46	26%	292,711.46
	EXPENSE TOTALS	2,087,939.56	474,346.88	928,660.86	1,159,278.70	44%	334,664.96
Fund Category	Proprietary Funds Net Gain (Loss)	\$251,911.44	(\$364,877.79)	(\$327,870.32)	(\$579,781.76)	(130%)	(\$41,953.50)
	Grand Totals						
	REVENUE TOTALS	2,339,851.00	109,469.09	600,790.54	1,739,060.46	26%	292,711.46
	EXPENSE TOTALS	2,087,939.56	474,346.88	928,660.86	1,159,278.70	44%	334,664.96
	Grand Total Net Gain (Loss)	\$251,911.44	(\$364,877.79)	(\$327,870.32)	(\$579,781.76)	(130%)	(\$41,953.50)



Balance Sheet

Through 09/30/18

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	Internal Service Funds				
Fund	300 - Data Processing Fund				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	(289,270.83)	(107,841.03)	(181,429.80)	(168.24)
1030 - Totals		(\$289,270.83)	(\$107,841.03)	(\$181,429.80)	(168.24%)
1200					
1200.020	Prepaid Insurance	8,557.61	2,945.87	5,611.74	190.50
1200.030	Prepaid Workers Compensation Insurance	1,013.62	1,169.06	(155.44)	(13.30)
1200 - Totals		\$9,571.23	\$4,114.93	\$5,456.30	132.60%
1425					
1425.000	Deferred Outflow OPEB	12,015.00	.00	12,015.00	+++
1425 - Totals		\$12,015.00	\$0.00	\$12,015.00	+++
1540					
1540.000	Buildings	21,254.18	21,254.18	.00	.00
1540 - Totals		\$21,254.18	\$21,254.18	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	2,426,422.10	2,426,422.10	.00	.00
1550 - Totals		\$2,426,422.10	\$2,426,422.10	\$0.00	0.00%
1570					
1570.000	Furniture & Fixtures	7,463.60	7,463.60	.00	.00
1570 - Totals		\$7,463.60	\$7,463.60	\$0.00	0.00%
1640					
1640.000	Accumulated Depr Building	(13,815.24)	(12,398.28)	(1,416.96)	(11.43)
1640 - Totals		(\$13,815.24)	(\$12,398.28)	(\$1,416.96)	(11.43%)
1650					
1650.000	Accumulated Depr Equipmnt	(1,810,217.47)	(1,609,347.11)	(200,870.36)	(12.48)
1650 - Totals		(\$1,810,217.47)	(\$1,609,347.11)	(\$200,870.36)	(12.48%)
1670					
1670.000	Accumulated Depr furnitur	(4,101.74)	(2,609.06)	(1,492.68)	(57.21)
1670 - Totals		(\$4,101.74)	(\$2,609.06)	(\$1,492.68)	(57.21%)
1825					
1825.000	Deferred Outflow Pension	50,597.00	141,823.00	(91,226.00)	(64.32)
1825 - Totals		\$50,597.00	\$141,823.00	(\$91,226.00)	(64.32%)
ASSETS TOTALS		\$409,917.83	\$868,882.33	(\$458,964.50)	(52.82%)



Balance Sheet

Through 09/30/18

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	Internal Service Funds				
Fund	300 - Data Processing Fund				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2025					
2025.000	Interfund Payable	53,060.00	.00	53,060.00	+++
2025 - Totals		\$53,060.00	\$0.00	\$53,060.00	+++
2060					
2060.000	Compensated Absences Pay.	15,721.88	14,992.92	728.96	4.86
2060 - Totals		\$15,721.88	\$14,992.92	\$728.96	4.86%
2300					
2300.000	Advances Payable	(1.00)	51,353.02	(51,354.02)	(100.00)
2300 - Totals		(\$1.00)	\$51,353.02	(\$51,354.02)	(100.00%)
2450					
2450.300	Deferred Inflow OPEB	41,887.00	.00	41,887.00	+++
2450.900	Net OPEB Liability	72,668.00	.00	72,668.00	+++
2450 - Totals		\$114,555.00	\$0.00	\$114,555.00	+++
2500					
2500.900	Net Pension Liability	445,527.00	608,926.00	(163,399.00)	(26.83)
2500 - Totals		\$445,527.00	\$608,926.00	(\$163,399.00)	(26.83%)
2700					
2700.300	Deferred Inflow Pension	62,680.00	6,788.00	55,892.00	823.39
2700 - Totals		\$62,680.00	\$6,788.00	\$55,892.00	823.39%
	LIABILITIES TOTALS	\$691,542.88	\$682,059.94	\$9,482.94	1.39%
	FUND EQUITY				
2800					
2800.003	Contributed Cap.-Local	92,771.03	92,771.03	.00	.00
2800 - Totals		\$92,771.03	\$92,771.03	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	(7,632.00)	(7,632.00)	.00	.00
2900 - Totals		(\$7,632.00)	(\$7,632.00)	\$0.00	0.00%
2910					
2910.120	Designated-Future Expend.	(6,500.00)	(6,500.00)	.00	.00
2910 - Totals		(\$6,500.00)	(\$6,500.00)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	33,340.86	142,504.86	(109,164.00)	(76.60)
2920 - Totals		\$33,340.86	\$142,504.86	(\$109,164.00)	(76.60%)



Balance Sheet

Through 09/30/18

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	Internal Service Funds				
Fund	300 - Data Processing Fund				
	FUND EQUITY				
2965					
2965.000	P/Y Encumbrance Control	7,632.00	7,632.00	.00	.00
	2965 - Totals	\$7,632.00	\$7,632.00	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$119,611.89	\$228,775.89	(\$109,164.00)	(47.72%)
	Prior Year Fund Equity Adjustment	73,366.62			
	Fund Revenues	(600,790.54)			
	Fund Expenses	928,660.86			
	FUND EQUITY TOTALS	(\$281,625.05)	\$228,775.89	(\$510,400.94)	(223.10%)
	LIABILITIES AND FUND EQUITY TOTALS	\$409,917.83	\$910,835.83	(\$500,918.00)	(55.00%)
Fund	300 - Data Processing Fund Totals	\$0.00	(\$41,953.50)	\$41,953.50	100.00%
Fund Type	Internal Service Funds Totals	\$0.00	(\$41,953.50)	\$41,953.50	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$41,953.50)	\$41,953.50	100.00%
	Grand Totals	\$0.00	(\$41,953.50)	\$41,953.50	100.00%

Central Garage Fund

Financial Analysis

As Of, And For the Quarter Ending September 30, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	445,131	 Greater Than Last Year	 Did Not Meet Plan	 Vehicle charges must cover operating costs and meet sinking fund requirements
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	52,312	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	284,863	 Greater Than Last Year	 Met Plan	Cash flow from operations must meet sinking fund requirements
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	400,796	 Greater Than Last Year	 Met Plan	Impacted by Cash Flow from Operations; must meet sinking fund requirements
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	388,296	 Greater Than Last year	 Met Plan	Asset replacement is adequate; however, ability to finance future vehicle replacements depends on future vehicle charges
Total Working Capital (What total resources are available in the fund)	3,958,314	 More Than Prior Year	 Met Plan	Working capital is adequate and in line with plan
Working Capital For Vehicle Replacement (Of the fund's total resources, how much has been already appropriated for vehicle acquisition)	3,858,314	 More than Prior Year	 Met Plan	Vehicle replacement funding adequately addresses vehicle replacement needs
Undesignated Working Capital (How much of the fund's resources are available?)	100,000	 Not significantly different	 Met Plan	Undesignated working capital is adequate for the present
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	2,068.20	 More Than Prior Year	 Met Plan	Cash on hand is adequate for the present

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	52.25	 Not significantly different	 Met Plan	Cash on hand is adequate for the present replacement
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The financial health of the Central Garage Fund and its working capital is adequate to meet current vehicle replacement needs, but vehicle charges must be continually adjusted in order to ensure the sinking fund is healthy. Keeping vehicle charges static in a time of rising inflation will cause the working capital of the Fund to decline.

City and Borough of Sitka
Central Garage Fund
Financial Statements
For The Twelve-Month Period Ended June 30, 2019
(Unaudited)

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 25.00%)	Variance To FY2019 Plan
Revenue:									
Vehicle Billings	375,099	-	-	-	375,099	305,946	69,153	416,725	(41,626)
Other Operating Revenue	<u>70,032</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,032</u>	<u>71,757</u>	<u>(1,725)</u>	<u>71,630</u>	<u>(1,598)</u>
Total Revenue:	445,131	-	-	-	445,131	377,703	67,428	488,355	(43,224)
Cost of Sales:									
Operations	88,555	-	-	-	88,555	79,227	(9,328)	131,672	43,117
Depreciation	<u>126,205</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>126,205</u>	<u>110,555</u>	<u>(15,650)</u>	<u>126,205</u>	<u>-</u>
Total Cost of Sales:	<u>214,760</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>214,760</u>	<u>189,782</u>	<u>(24,978)</u>	<u>257,877</u>	<u>43,117</u>
Gross Margin:	230,371 51.75%	-	-	-	230,371 51.75%	187,921 49.75%	42,450 2.00%	230,478 47.19%	(107) 4.56%
Selling and Administrative Expenses	<u>71,713</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,713</u>	<u>61,332</u>	<u>(10,381.00)</u>	<u>80,908</u>	<u>9,195</u>
Earnings Before Interest (EBI):	158,658 35.64%	-	-	-	158,658 35.64%	126,589 33.52%	32,069 2.13%	149,570 30.63%	9,088 5.02%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	244,013	-	-	-	244,013	15,318	228,695	245,317	(1,304)
Interest Expense:	<u>(1,875)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,875)</u>	<u>(2,500)</u>	<u>625</u>	<u>(1,875)</u>	<u>-</u>
Total Non-operating Revenue & Expense:	<u>242,138</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>242,138</u>	<u>12,818</u>	<u>229,320</u>	<u>243,442</u>	<u>(1,304)</u>
Net Income:	<u>400,796</u> 90.04%	<u>-</u>	<u>-</u>	<u>-</u>	<u>400,796</u> 90.04%	<u>139,407</u> 36.91%	<u>261,389</u> 387.66%	<u>393,012</u> 80.48%	<u>7,784</u> 9.56%
Earnings Before Interest and Depreciation (EBIDA):	284,863 64.00%				284,863 64.00%	237,144 62.79%	47,719 1.21%	275,775 56.47%	9,088 7.53%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	527,001	-	-	-	527,001	249,962	277,039	519,217	7,784
Debt Principal	<u>12,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,500</u>	<u>12,500</u>	<u>-</u>	<u>12,500</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	<u>514,501</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>514,501</u>	<u>237,462</u>	<u>277,039</u>	<u>506,717</u>	<u>7,784</u>
Debt Principal Coverage Percentage	0.00%	0.00%	0.00%	0.00%	100%	100%	100%	100%	0%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	514,501	-	-	-	514,501	237,462	277,039	506,717	7,784
Depreciation	<u>126,205</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>126,205</u>	<u>110,555</u>	<u>15,650</u>	<u>126,205</u>	<u>-</u>
Cash Accumulated For/(Taken From) Asset Replaceme	<u>388,296</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>388,296</u>	<u>126,907</u>	<u>261,389</u>	<u>380,512</u>	<u>7,784</u>

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 25.00%)	Variance To FY2019 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	514,501	-	-	-	514,501	237,462	277,039	506,717	7,784
CapEx, Accruals, and other Balance Sheet Changes	(45,831)	-	-	-	(45,831)	(41,604)	(4,227)	(45,831)	-
Increase in (Decrease in) Working Capital	468,670	-	-	-	468,670	195,858	272,812	460,886	7,784
Plus Beginning Total Working Capital	3,489,644				3,489,644	2,999,979	489,665	3,489,644	-
Equals Ending Total Working Capital:	3,958,314				3,958,314	3,195,837	762,477	3,950,530	7,784
Working Capital Detail:									
Repair Reserve (1% of PPE):	2,909,991				2,909,991				
Working Capital Designated for CapEx	948,323				948,323				
Undesignated Working Capital	100,000				100,000				
Total Working Capital:	3,958,314				3,958,314				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	2,068.20				8,272.79				
Total Working Capital Less Repair Reserve:	547.74				2,190.97				
Undesignated Working Capital	52.25				209.00				
Working Capital Calculation:									
Current Assets	4,035,638				4,035,638				
Current Liabilities	(14,824)				(14,824)				
CPLTD	(50,000)				(50,000)				
Total Working Capital	3,970,814				3,970,814				



Income Statement

Through 09/30/18

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 Internal Service Funds							
Fund 310 - Central Garage Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	11,900.00	2,975.00	2,975.00	8,925.00	25	.00
3101 - Totals		\$11,900.00	\$2,975.00	\$2,975.00	\$8,925.00	25%	\$0.00
Department 310 - State Revenue Totals		\$11,900.00	\$2,975.00	\$2,975.00	\$8,925.00	25%	\$0.00
Department 340 - Operating Revenue							
3481							
3481.000	Dept Monthly Billings	1,666,901.00	31,984.00	95,952.00	1,570,949.00	6	92,976.00
3481.001	Dept Vehicle Sinking Fund	.00	93,049.00	279,147.00	(279,147.00)	+++	212,970.00
3481.002	Dept Fuel Revenue	262,830.00	12,387.16	38,287.08	224,542.92	15	38,167.65
3481.004	Dept Labor Revenue	.00	6,625.00	20,075.00	(20,075.00)	+++	20,750.00
3481.005	Dept Oil Revenue	.00	56.00	308.00	(308.00)	+++	56.00
3481.006	Dept Filters Revenue	.00	20.00	110.00	(110.00)	+++	20.00
3481.008	Dept Misc Revenue	.00	5,844.05	11,151.81	(11,151.81)	+++	5,464.30
3481 - Totals		\$1,929,731.00	\$149,965.21	\$445,030.89	\$1,484,700.11	23%	\$370,403.95
Department 340 - Operating Revenue Totals		\$1,929,731.00	\$149,965.21	\$445,030.89	\$1,484,700.11	23%	\$370,403.95
Department 360 - Uses of Prop & Investment							
3602							
3602.000	Rent - Building	23,688.00	.00	.00	23,688.00	0	.00
3602 - Totals		\$23,688.00	\$0.00	\$0.00	\$23,688.00	0%	\$0.00
3610							
3610.000	Interest Income	61,000.00	6,337.15	18,946.39	42,053.61	31	15,317.90
3610 - Totals		\$61,000.00	\$6,337.15	\$18,946.39	\$42,053.61	31%	\$15,317.90
Department 360 - Uses of Prop & Investment Totals		\$84,688.00	\$6,337.15	\$18,946.39	\$65,741.61	22%	\$15,317.90
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	7,298.90
3807 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$7,298.90
Department 380 - Miscellaneous Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$7,298.90
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	225,067.00	225,067.00	225,067.00	.00	100	.00



Income Statement

Through 09/30/18

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 Internal Service Funds							
Fund 310 - Central Garage Fund							
REVENUE							
Division 300 - Revenue							
Department 390 - Cash Basis Receipts							
3950.200	Transfer In Electric	5,000.00	.00	.00	5,000.00	0	.00
3950 - Totals		\$230,067.00	\$225,067.00	\$225,067.00	\$5,000.00	98%	\$0.00
Department 390 - Cash Basis Receipts Totals		\$230,067.00	\$225,067.00	\$225,067.00	\$5,000.00	98%	\$0.00
Division 300 - Revenue Totals		\$2,256,386.00	\$384,344.36	\$692,019.28	\$1,564,366.72	31%	\$393,020.75
REVENUE TOTALS		\$2,256,386.00	\$384,344.36	\$692,019.28	\$1,564,366.72	31%	\$393,020.75
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.004	Overtime	999.75	.00	.00	999.75	0	.00
5110 - Totals		\$999.75	\$0.00	\$0.00	\$999.75	0%	\$0.00
5120							
5120.001	Annual Leave	5,378.00	.00	.00	5,378.00	0	.00
5120.002	SBS	390.95	.00	.00	390.95	0	.00
5120.003	Medicare	92.48	.00	.00	92.48	0	.00
5120.004	PERS	289.95	.00	.00	289.95	0	.00
5120.007	Workmen's Compensation	54.09	.00	.00	54.09	0	.00
5120 - Totals		\$6,205.47	\$0.00	\$0.00	\$6,205.47	0%	\$0.00
5202							
5202.000	Uniforms	.00	.00	197.44	(197.44)	+++	413.76
5202 - Totals		\$0.00	\$0.00	\$197.44	(\$197.44)	+++	\$413.76
5203							
5203.001	Electric	23,000.00	.00	3,718.95	19,281.05	16	3,453.63
5203.005	Heating Fuel	5,800.00	427.23	874.11	4,925.89	15	146.06
5203 - Totals		\$28,800.00	\$427.23	\$4,593.06	\$24,206.94	16%	\$3,599.69
5204							
5204.000	Telephone	2,000.00	.00	394.20	1,605.80	20	346.66
5204 - Totals		\$2,000.00	\$0.00	\$394.20	\$1,605.80	20%	\$346.66



Income Statement

Through 09/30/18

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 Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5205							
5205.000	Insurance	94,361.00	10,324.92	27,487.84	66,873.16	29	21,649.93
5205 - Totals		\$94,361.00	\$10,324.92	\$27,487.84	\$66,873.16	29%	\$21,649.93
5206							
5206.000	Supplies	700.00	.00	.00	700.00	0	.00
5206 - Totals		\$700.00	\$0.00	\$0.00	\$700.00	0%	\$0.00
5207							
5207.000	Repairs & Maintenance	.00	.00	.00	.00	+++	53.75
5207 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$53.75
5208							
5208.000	Bldg Repair & Maint	15,000.00	3,286.43	3,286.43	11,713.57	22	3,481.28
5208 - Totals		\$15,000.00	\$3,286.43	\$3,286.43	\$11,713.57	22%	\$3,481.28
5211							
5211.000	Data Processing Fees	10,535.00	877.92	2,633.76	7,901.24	25	2,514.75
5211.001	Information Technology Special Projects	1,559.00	.00	.00	1,559.00	0	.00
5211 - Totals		\$12,094.00	\$877.92	\$2,633.76	\$9,460.24	22%	\$2,514.75
5212							
5212.000	Contracted/Purchased Serv	7,500.00	497.26	1,491.78	6,008.22	20	1,704.73
5212 - Totals		\$7,500.00	\$497.26	\$1,491.78	\$6,008.22	20%	\$1,704.73
5214							
5214.000	Interdepartment Services	142,204.00	11,046.99	31,414.33	110,789.67	22	27,442.49
5214 - Totals		\$142,204.00	\$11,046.99	\$31,414.33	\$110,789.67	22%	\$27,442.49
5221							
5221.000	Transportation/Vehicles	10,067.00	.00	.00	10,067.00	0	.00
5221 - Totals		\$10,067.00	\$0.00	\$0.00	\$10,067.00	0%	\$0.00
5222							
5222.000	Postage	200.00	.00	.00	200.00	0	.00
5222 - Totals		\$200.00	\$0.00	\$0.00	\$200.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	.00	3,000.00	0	.00
5223 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$0.00



Income Statement

Through 09/30/18

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 Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5226							
5226.000	Advertising	500.00	.00	.00	500.00	0	.00
	5226 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5290							
5290.000	Other Expenses	.00	.00	214.00	(214.00)	+++	125.00
	5290 - Totals	\$0.00	\$0.00	\$214.00	(\$214.00)	+++	\$125.00
	Department 601 - Administration Totals	\$323,631.22	\$26,460.75	\$71,712.84	\$251,918.38	22%	\$61,332.04
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	112,528.00	7,652.39	23,946.42	88,581.58	21	22,637.33
5110.002	Holidays	.00	432.80	865.60	(865.60)	+++	1,093.04
5110.003	Sick Leave	.00	376.50	570.82	(570.82)	+++	529.10
5110.004	Overtime	.00	402.48	1,609.92	(1,609.92)	+++	1,275.64
	5110 - Totals	\$112,528.00	\$8,864.17	\$26,992.76	\$85,535.24	24%	\$25,535.11
5120							
5120.001	Annual Leave	.00	432.80	942.89	(942.89)	+++	2,596.88
5120.002	SBS	6,898.06	569.90	1,712.45	5,185.61	25	1,724.48
5120.003	Medicare	1,631.66	134.80	405.07	1,226.59	25	407.93
5120.004	PERS	32,686.16	5,020.33	9,120.82	23,565.34	28	5,969.05
5120.005	Health Insurance	46,134.00	4,690.07	14,070.21	32,063.79	30	8,303.82
5120.006	Life Insurance	22.20	1.85	5.55	16.65	25	5.55
5120.007	Workmen's Compensation	6,087.90	502.98	1,511.34	4,576.56	25	1,614.48
	5120 - Totals	\$93,459.98	\$11,352.73	\$27,768.33	\$65,691.65	30%	\$20,622.19
5202							
5202.000	Uniforms	800.00	.00	149.97	650.03	19	.00
	5202 - Totals	\$800.00	\$0.00	\$149.97	\$650.03	19%	\$0.00
5204							
5204.001	Cell Phone Stipend	600.00	.00	.00	600.00	0	.00
	5204 - Totals	\$600.00	\$0.00	\$0.00	\$600.00	0%	\$0.00
5206							
5206.000	Supplies	230,000.00	13,116.85	27,436.05	202,563.95	12	27,285.72
	5206 - Totals	\$230,000.00	\$13,116.85	\$27,436.05	\$202,563.95	12%	\$27,285.72



Income Statement

Through 09/30/18

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 Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5207							
5207.000	Repairs & Maintenance	70,000.00	5,440.85	9,182.39	60,817.61	13	5,281.37
	5207 - Totals	\$70,000.00	\$5,440.85	\$9,182.39	\$60,817.61	13%	\$5,281.37
5212							
5212.000	Contracted/Purchased Serv	16,100.00	.00	.00	16,100.00	0	104.80
	5212 - Totals	\$16,100.00	\$0.00	\$0.00	\$16,100.00	0%	\$104.80
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	.00	2,000.00	0	398.00
	5223 - Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$398.00
5226							
5226.000	Advertising	1,200.00	.00	.00	1,200.00	0	.00
	5226 - Totals	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$0.00
	Department 630 - Operations Totals	\$526,687.98	\$38,774.60	\$91,529.50	\$435,158.48	17%	\$79,227.19
	Division 600 - Operations Totals	\$850,319.20	\$65,235.35	\$163,242.34	\$687,076.86	19%	\$140,559.23
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	.00	80.92	242.76	(242.76)	+++	242.76
	6201 - Totals	\$0.00	\$80.92	\$242.76	(\$242.76)	+++	\$242.76
6205							
6205.000	Depreciation-Buildings	.00	2,292.33	6,876.99	(6,876.99)	+++	6,876.99
	6205 - Totals	\$0.00	\$2,292.33	\$6,876.99	(\$6,876.99)	+++	\$6,876.99
6206							
6206.000	Depreciation-Machinery	.00	2,410.26	7,230.78	(7,230.78)	+++	5,319.06
	6206 - Totals	\$0.00	\$2,410.26	\$7,230.78	(\$7,230.78)	+++	\$5,319.06
6207							
6207.000	Depreciation-Vehicles	.00	37,284.79	111,854.37	(111,854.37)	+++	98,116.38
	6207 - Totals	\$0.00	\$37,284.79	\$111,854.37	(\$111,854.37)	+++	\$98,116.38
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$42,068.30	\$126,204.90	(\$126,204.90)	+++	\$110,555.19



Income Statement

Through 09/30/18

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 Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	7,500.00	.00	.00	7,500.00	0	.00
	5295 - Totals	\$7,500.00	\$0.00	\$0.00	\$7,500.00	0%	\$0.00
7301							
7301.000	Note Principal Payments	50,000.00	.00	.00	50,000.00	0	.00
	7301 - Totals	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0%	\$0.00
	Division 650 - Debt Payments Totals	\$57,500.00	\$0.00	\$0.00	\$57,500.00	0%	\$0.00
Division 670 - Fixed Assets							
7107							
7107.000	Fixed Assets-Vehicles	995,929.62	.00	47,607.00	948,322.62	5	56,604.00
	7107 - Totals	\$995,929.62	\$0.00	\$47,607.00	\$948,322.62	5%	\$56,604.00
	Division 670 - Fixed Assets Totals	\$995,929.62	\$0.00	\$47,607.00	\$948,322.62	5%	\$56,604.00
	EXPENSE TOTALS	\$1,903,748.82	\$107,303.65	\$337,054.24	\$1,566,694.58	18%	\$307,718.42
Fund 310 - Central Garage Fund Totals							
	REVENUE TOTALS	2,256,386.00	384,344.36	692,019.28	1,564,366.72	31%	393,020.75
	EXPENSE TOTALS	1,903,748.82	107,303.65	337,054.24	1,566,694.58	18%	307,718.42
	Fund 310 - Central Garage Fund Net Gain (Loss)	\$352,637.18	\$277,040.71	\$354,965.04	\$2,327.86	101%	\$85,302.33
Fund Type Internal Service Funds Totals							
	REVENUE TOTALS	2,256,386.00	384,344.36	692,019.28	1,564,366.72	31%	393,020.75
	EXPENSE TOTALS	1,903,748.82	107,303.65	337,054.24	1,566,694.58	18%	307,718.42
	Fund Type Internal Service Funds Net Gain (Loss)	\$352,637.18	\$277,040.71	\$354,965.04	\$2,327.86	101%	\$85,302.33
Fund Category Proprietary Funds Totals							
	REVENUE TOTALS	2,256,386.00	384,344.36	692,019.28	1,564,366.72	31%	393,020.75
	EXPENSE TOTALS	1,903,748.82	107,303.65	337,054.24	1,566,694.58	18%	307,718.42
	Fund Category Proprietary Funds Net Gain (Loss)	\$352,637.18	\$277,040.71	\$354,965.04	\$2,327.86	101%	\$85,302.33
Grand Totals							
	REVENUE TOTALS	2,256,386.00	384,344.36	692,019.28	1,564,366.72	31%	393,020.75
	EXPENSE TOTALS	1,903,748.82	107,303.65	337,054.24	1,566,694.58	18%	307,718.42
	Grand Total Net Gain (Loss)	\$352,637.18	\$277,040.71	\$354,965.04	\$2,327.86	101%	\$85,302.33



Balance Sheet

Through 09/30/18

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	Internal Service Funds				
Fund	310 - Central Garage Fund				
	ASSETS				
1027					
1027.000	Change in FMV-Investments	(55,095.00)	2,919.00	(58,014.00)	(1,987.46)
1027 - Totals		(\$55,095.00)	\$2,919.00	(\$58,014.00)	(1,987.46%)
1030					
1030.100	Investment-Central Trea.	4,006,757.02	3,172,654.24	834,102.78	26.29
1030 - Totals		\$4,006,757.02	\$3,172,654.24	\$834,102.78	26.29%
1200					
1200.020	Prepaid Insurance	77,233.16	72,710.08	4,523.08	6.22
1200.030	Prepaid Workers Compensation Insurance	6,742.52	7,021.85	(279.33)	(3.98)
1200 - Totals		\$83,975.68	\$79,731.93	\$4,243.75	5.32%
1425					
1425.000	Deferred Outflow OPEB	5,287.00	.00	5,287.00	+++
1425 - Totals		\$5,287.00	\$0.00	\$5,287.00	+++
1510					
1510.000	Land Improvements	24,275.38	24,275.38	.00	.00
1510 - Totals		\$24,275.38	\$24,275.38	\$0.00	0.00%
1540					
1540.000	Buildings	1,375,397.66	1,375,397.66	.00	.00
1540 - Totals		\$1,375,397.66	\$1,375,397.66	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	960,112.64	973,597.64	(13,485.00)	(1.39)
1550 - Totals		\$960,112.64	\$973,597.64	(\$13,485.00)	(1.39%)
1560					
1560.000	Vehicles	6,347,851.33	6,725,049.73	(377,198.40)	(5.61)
1560 - Totals		\$6,347,851.33	\$6,725,049.73	(\$377,198.40)	(5.61%)
1570					
1570.000	Furniture & Fixtures	.60	.60	.00	.00
1570 - Totals		\$0.60	\$0.60	\$0.00	0.00%
1590					
1590.000	Construction in Progress	42,774.65	.00	42,774.65	+++
1590 - Totals		\$42,774.65	\$0.00	\$42,774.65	+++
1610					
1610.000	Accumulated Depr. Land Im	(12,380.51)	(11,409.47)	(971.04)	(8.51)
1610 - Totals		(\$12,380.51)	(\$11,409.47)	(\$971.04)	(8.51%)



Balance Sheet

Through 09/30/18

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 Internal Service Funds					
Fund 310 - Central Garage Fund					
ASSETS					
1640					
1640.000	Accumulated Depr Building	(503,860.60)	(476,352.64)	(27,507.96)	(5.77)
1640 - Totals		(\$503,860.60)	(\$476,352.64)	(\$27,507.96)	(5.77%)
1650					
1650.000	Accumulated Depr Equipmnt	(806,907.29)	(787,557.41)	(19,349.88)	(2.46)
1650 - Totals		(\$806,907.29)	(\$787,557.41)	(\$19,349.88)	(2.46%)
1660					
1660.000	Accumulated Depr Vehicles	(3,949,572.67)	(4,099,653.15)	150,080.48	3.66
1660 - Totals		(\$3,949,572.67)	(\$4,099,653.15)	\$150,080.48	3.66%
1825					
1825.000	Deferred Outflow Pension	13,194.00	53,332.00	(40,138.00)	(75.26)
1825 - Totals		\$13,194.00	\$53,332.00	(\$40,138.00)	(75.26%)
ASSETS TOTALS		\$7,531,809.89	\$7,031,985.51	\$499,824.38	7.11%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2060					
2060.000	Compensated Absences Pay.	14,823.89	9,468.16	5,355.73	56.57
2060 - Totals		\$14,823.89	\$9,468.16	\$5,355.73	56.57%
2300					
2300.000	Advances Payable	150,000.00	200,000.00	(50,000.00)	(25.00)
2300 - Totals		\$150,000.00	\$200,000.00	(\$50,000.00)	(25.00%)
2450					
2450.300	Deferred Inflow OPEB	18,429.00	.00	18,429.00	+++
2450.900	Net OPEB Liability	31,972.00	.00	31,972.00	+++
2450 - Totals		\$50,401.00	\$0.00	\$50,401.00	+++
2500					
2500.900	Net Pension Liability	157,092.00	228,985.00	(71,893.00)	(31.40)
2500 - Totals		\$157,092.00	\$228,985.00	(\$71,893.00)	(31.40%)
2700					
2700.300	Deferred Inflow Pension	27,143.00	2,552.00	24,591.00	963.60
2700 - Totals		\$27,143.00	\$2,552.00	\$24,591.00	963.60%
LIABILITIES TOTALS		\$399,459.89	\$441,005.16	(\$41,545.27)	(9.42%)
FUND EQUITY					
2800					
2800.002	Contributed Cap.-State	189,062.00	189,062.00	.00	.00



Balance Sheet

Through 09/30/18

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	Internal Service Funds				
Fund	310 - Central Garage Fund				
	FUND EQUITY				
2800.003	Contributed Cap.-Local	714,069.19	714,069.19	.00	.00
	2800 - Totals	\$903,131.19	\$903,131.19	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	(8,840.49)	(8,840.49)	.00	.00
	2900 - Totals	(\$8,840.49)	(\$8,840.49)	\$0.00	0.00%
2910					
2910.310	Designated-Vehicle Purch	4,935,608.00	4,334,113.00	601,495.00	13.88
	2910 - Totals	\$4,935,608.00	\$4,334,113.00	\$601,495.00	13.88%
2920					
2920.000	Undesignated/Re. Earnings	618,909.61	1,268,434.61	(649,525.00)	(51.21)
	2920 - Totals	\$618,909.61	\$1,268,434.61	(\$649,525.00)	(51.21%)
2965					
2965.000	P/Y Encumbrance Control	8,839.71	8,839.71	.00	.00
	2965 - Totals	\$8,839.71	\$8,839.71	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$6,457,648.02	\$6,505,678.02	(\$48,030.00)	(0.74%)
	Prior Year Fund Equity Adjustment	(319,736.94)			
	Fund Revenues	(692,019.28)			
	Fund Expenses	337,054.24			
	FUND EQUITY TOTALS	\$7,132,350.00	\$6,505,678.02	\$626,671.98	9.63%
	LIABILITIES AND FUND EQUITY TOTALS	\$7,531,809.89	\$6,946,683.18	\$585,126.71	8.42%
Fund	310 - Central Garage Fund Totals	\$0.00	\$85,302.33	(\$85,302.33)	(100.00%)
Fund Type	Internal Service Funds Totals	\$0.00	\$85,302.33	(\$85,302.33)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$85,302.33	(\$85,302.33)	(100.00%)
	Grand Totals	\$0.00	\$85,302.33	(\$85,302.33)	(100.00%)

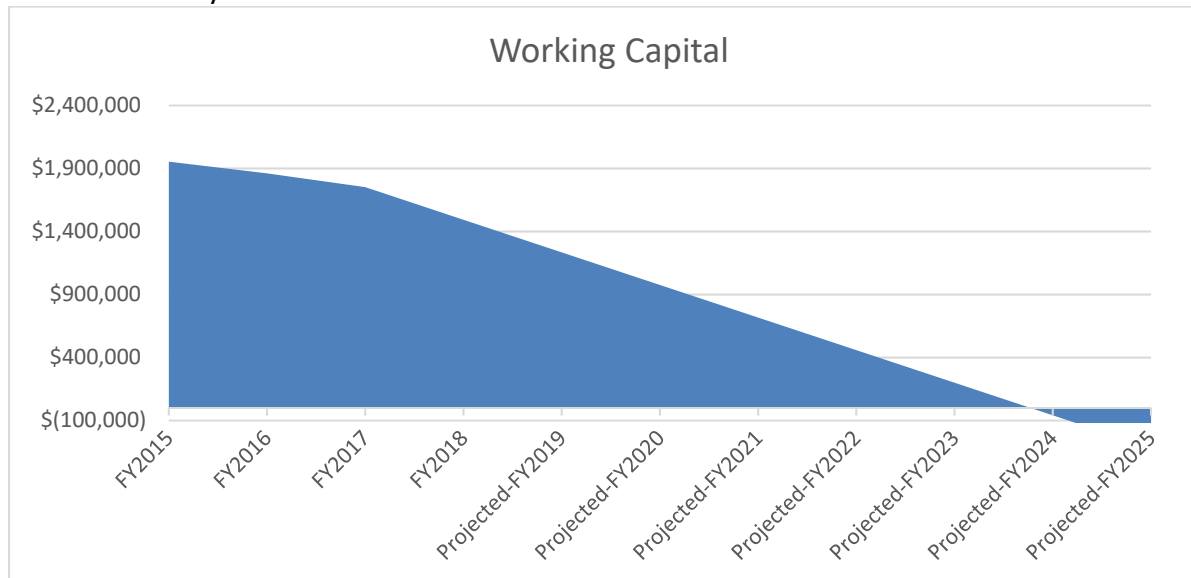
Building Maintenance Fund
Financial Analysis
As Of, And For the Fiscal Year Ending September 30, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	88,071	 Lower Than Last Year	 Did Not Meet Plan	 Revenue from operations not covering cost of operations
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	140,607	n/a	Under budget 	
Loss Before Interest and Depreciation (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	(45,411)	 Smaller Loss Than Prior Year	 Better than Plan	Cash flows from operations are not covering operating expenses 
Net Loss (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	(59,979)	 Larger Loss Than Last Year	 Better than Plan	Losses continue to reduce fund balance, even if they are smaller than planned 
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	(59,979)	 Larger Loss Than Last Year	 Better than Plan	There are few assets held by this fund, thus this metric is of less concern.
Total Working Capital (What total resources are available in the fund)	1,433,246	 Less than Prior Year	 Met Plan	Working Capital continues to decrease 
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for vehicle acquisition)	n/a			Most projects held in parent capital project fund
Undesignated Working Capital (How much of the fund's resources are available?)	100,000			Most working capital in fund designated for repairs 
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	799.01	 Less than Prior Year	 Met Plan	

The Building Maintenance Fund continues to show negative cash flow from operations. While the decrease in working capital has slowed from last year, should the current rate at which

working capital is decreasing continue, the fund's working capital will become negative within the next seven years.



Ultimately, management must work to develop clear goals for the fund as well as a plan to achieve those goals. Questions that must be answered include:

- What level of working capital should the fund seek to maintain?
- What structure should be used for paying for the services provided by the fund? Do we keep the current structure, but increase the rate? Or, do we move more towards a structure similar to how the admin fee is calculated, but with a focus facilities (and their age)?
- Should a sinking fund for repairs be established? If so, how should it operate?
- Staff are working to implement a new structure for FY2021

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

Improving the financial position of the Building Maintenance Fund must, therefore, involve increasing internal user fees, as additional cost saving expenditure reduction measures will be very difficult to achieve.

City and Borough of Sitka
Building Maintenance Fund
Financial Statements
For The Twelve-Month Period Ended June 30, 2019
(Unaudited)

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 25.00%)	Variance To FY2019 Plan
Revenue:									
Building Maintenance Charges	88,071	-	-	-	88,071	102,319	(14,248)	159,980	(71,909)
Other Operating Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,250</u>	<u>(12,250)</u>
Total Revenue:	88,071	-	-	-	88,071	102,319	(14,248)	172,230	(84,159)
Cost of Sales:									
Operations	73,948	-	-	-	73,948	120,345	46,397	209,328	135,380
Depreciation	<u>220</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>220</u>	<u>1,320</u>	<u>1,100</u>	<u>220</u>	<u>-</u>
Total Cost of Sales:	74,168	-	-	-	74,168	121,665	47,497	209,548	135,380
Gross Margin:	13,903	-	-	-	13,903	(19,346)	33,249	(37,318)	51,221
	15.79%				15.79%	-18.91%	34.69%	-21.67%	37.45%
Selling and Administrative Expenses	59,534	-	-	-	59,534	41,390	(18,144)	64,761	5,227
Earnings (Loss) Before Interest (EBI):	(45,631)	-	-	-	(45,631)	(60,736)	15,105	(102,079)	56,448
	-51.81%				-51.81%	-59.36%	7.55%	-59.27%	7.46%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	15,852	-	-	-	15,852	18,289	(2,437)	43,658	(27,806)
Interest Expense and Transfers Out:	<u>(30,200)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(30,200)</u>	<u>-</u>	<u>(30,200)</u>	<u>(30,200)</u>	<u>-</u>
Total Non-operating Revenue & Expense:	(14,348)	-	-	-	(14,348)	18,289	(32,637)	13,458	(27,806)
Net Income (Loss):	(59,979)	-	-	-	(59,979)	(42,447)	(17,532)	(88,621)	28,642
	-68.10%				-68.10%	-41.48%	123.05%	-51.46%	-16.65%
Earnings (Loss) Before Interest and Depreciation (EBID)	(45,411)				(45,411)	(59,416)	14,005	(101,859)	56,448
	-51.56%				-51.56%	-58.07%	6.51%	-59.14%	7.58%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	(59,759)	-	-	-	(59,759)	(41,127)	(18,632)	(88,401)	28,642
Debt Principal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	(59,759)	-	-	-	(59,759)	(41,127)	(18,632)	(88,401)	28,642
Debt Principal Coverage Percentage	0.00%	0.00%	0.00%	0.00%	100%	100%	100%	100%	0%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	(59,759)	-	-	-	(59,759)	(41,127)	(18,632)	(88,401)	28,642
Depreciation	<u>220</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>220</u>	<u>1,320</u>	<u>(1,100)</u>	<u>220</u>	<u>-</u>
Cash Accumulated For/(Taken From) Asset Replaceme	(59,979)	-	-	-	(59,979)	(42,447)	(17,532)	(88,621)	28,642

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 25.00%)	Variance To FY2019 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	(59,759)	-	-	-	(59,759)	(41,127)	(18,632)	(88,401)	28,642
CapEx, Accruals, and other Balance Sheet Changes	-	-	-	-	-	-	-	-	-
Increase in (Decrease in) Working Capital	(59,759)	-	-	-	(59,759)	(41,127)	(18,632)	(88,401)	28,642
Plus Beginning Total Working Capital	1,493,005				1,493,005	1,751,720	(258,715)	1,493,005	-
Equals Ending Total Working Capital:	1,433,246				1,433,246	1,710,593	(277,347)	1,404,604	28,642
Working Capital Detail:									
Sinking Fund & Repair Reserve	1,333,246				-				
Working Capital Designated for CapEx	-				-				
Undesignated Working Capital	100,000				1,433,246				
Total Working Capital:	1,433,246				1,433,246				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	799.01				3,196.04				
Total Working Capital Less Repair Reserve:	55.75				3,196.04				
Undesignated Working Capital	55.75				3,196.04				
Working Capital Calculation:									
Current Assets	1,455,736				-				
Current Liabilities	(22,490)				-				
CPLTD	-				-				
Total Working Capital	1,433,246				-				



Income Statement

Through 09/30/18

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 Internal Service Funds							
Fund 320 - Building Maintenance Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	19,000.00	4,750.00	4,750.00	14,250.00	25	.00
	3101 - Totals	\$19,000.00	\$4,750.00	\$4,750.00	\$14,250.00	25%	\$0.00
	Department 310 - State Revenue Totals	\$19,000.00	\$4,750.00	\$4,750.00	\$14,250.00	25%	\$0.00
Department 340 - Operating Revenue							
3491							
3491.000	Jobbing-Labor	639,920.00	88,071.13	88,071.13	551,848.87	14	102,319.10
	3491 - Totals	\$639,920.00	\$88,071.13	\$88,071.13	\$551,848.87	14%	\$102,319.10
	Department 340 - Operating Revenue Totals	\$639,920.00	\$88,071.13	\$88,071.13	\$551,848.87	14%	\$102,319.10
Department 350 - Non-Operating Revenue							
3501							
3501.003	Other Revenue	30,000.00	.00	.00	30,000.00	0	.00
	3501 - Totals	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0%	\$0.00
	Department 350 - Non-Operating Revenue Totals	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0%	\$0.00
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	30,000.00	2,621.07	7,904.78	22,095.22	26	8,314.24
	3610 - Totals	\$30,000.00	\$2,621.07	\$7,904.78	\$22,095.22	26%	\$8,314.24
	Department 360 - Uses of Prop & Investment Totals	\$30,000.00	\$2,621.07	\$7,904.78	\$22,095.22	26%	\$8,314.24
Department 370 - Interfund Billings							
3701							
3701.171	SE Econ Dev Fund Interfun	37,500.00	.00	.00	37,500.00	0	.00
	3701 - Totals	\$37,500.00	\$0.00	\$0.00	\$37,500.00	0%	\$0.00
	Department 370 - Interfund Billings Totals	\$37,500.00	\$0.00	\$0.00	\$37,500.00	0%	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.171	Transfer In SE Econ Dev	107,132.00	.00	7,946.51	99,185.49	7	9,974.80
	3950 - Totals	\$107,132.00	\$0.00	\$7,946.51	\$99,185.49	7%	\$9,974.80
	Department 390 - Cash Basis Receipts Totals	\$107,132.00	\$0.00	\$7,946.51	\$99,185.49	7%	\$9,974.80
	Division 300 - Revenue Totals	\$863,552.00	\$95,442.20	\$108,672.42	\$754,879.58	13%	\$120,608.14
	REVENUE TOTALS	\$863,552.00	\$95,442.20	\$108,672.42	\$754,879.58	13%	\$120,608.14



Income Statement

Through 09/30/18

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 Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	80,267.20	5,782.08	17,346.24	62,920.96	22	17,256.32
5110.002	Holidays	.00	304.32	608.64	(608.64)	+++	.00
5110 - Totals		\$80,267.20	\$6,086.40	\$17,954.88	\$62,312.32	22%	\$17,256.32
5120							
5120.001	Annual Leave	.00	.00	304.32	(304.32)	+++	292.48
5120.002	SBS	4,920.50	374.63	1,123.89	3,796.61	23	1,080.33
5120.003	Medicare	1,163.87	88.61	265.84	898.03	23	255.54
5120.004	PERS	21,965.68	3,082.00	5,760.00	16,205.68	26	3,860.76
5120.005	Health Insurance	37,397.52	2,800.49	8,401.47	28,996.05	22	7,927.41
5120.006	Life Insurance	8.04	.67	2.01	6.03	25	2.01
5120.007	Workmen's Compensation	409.24	31.17	93.51	315.73	23	103.39
5120 - Totals		\$65,864.85	\$6,377.57	\$15,951.04	\$49,913.81	24%	\$13,521.92
5201							
5201.000	Training and Travel	4,100.00	.00	.00	4,100.00	0	1,504.60
5201 - Totals		\$4,100.00	\$0.00	\$0.00	\$4,100.00	0%	\$1,504.60
5202							
5202.000	Uniforms	400.00	.00	.00	400.00	0	.00
5202 - Totals		\$400.00	\$0.00	\$0.00	\$400.00	0%	\$0.00
5204							
5204.000	Telephone	480.00	.00	.00	480.00	0	80.00
5204.001	Cell Phone Stipend	900.00	25.00	75.00	825.00	8	75.00
5204 - Totals		\$1,380.00	\$25.00	\$75.00	\$1,305.00	5%	\$155.00
5206							
5206.000	Supplies	.00	74.97	470.36	(470.36)	+++	66.25
5206 - Totals		\$0.00	\$74.97	\$470.36	(\$470.36)	+++	\$66.25
5211							
5211.000	Data Processing Fees	13,285.00	1,107.08	3,321.24	9,963.76	25	3,189.00
5211.001	Information Technology Special Projects	1,559.00	.00	.00	1,559.00	0	.00
5211 - Totals		\$14,844.00	\$1,107.08	\$3,321.24	\$11,522.76	22%	\$3,189.00
5212							
5212.000	Contracted/Purchased Serv	.00	.00	.00	.00	+++	212.95
5212 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$212.95



Income Statement

Through 09/30/18

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 Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5214							
5214.000	Interdepartment Services	68,543.00	5,711.92	17,135.76	51,407.24	25	.00
	5214 - Totals	\$68,543.00	\$5,711.92	\$17,135.76	\$51,407.24	25%	\$0.00
5221							
5221.000	Transportation/Vehicles	23,643.00	2,086.45	6,368.88	17,274.12	27	5,483.95
	5221 - Totals	\$23,643.00	\$2,086.45	\$6,368.88	\$17,274.12	27%	\$5,483.95
	Department 601 - Administration Totals	\$259,042.05	\$21,469.39	\$61,277.16	\$197,764.89	24%	\$41,389.99
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	135,886.40	7,988.57	24,337.72	111,548.68	18	26,231.89
5110.002	Holidays	.00	433.04	963.24	(963.24)	+++	857.44
5110.003	Sick Leave	.00	59.68	507.28	(507.28)	+++	487.80
5110.004	Overtime	7,500.00	616.27	1,285.62	6,214.38	17	1,536.08
5110.010	Temp Wages	6,534.00	.00	.00	6,534.00	0	.00
	5110 - Totals	\$149,920.40	\$9,097.56	\$27,093.86	\$122,826.54	18%	\$29,113.21
5120							
5120.001	Annual Leave	7,825.00	.00	2,707.15	5,117.85	35	3,104.57
5120.002	SBS	9,669.95	559.20	1,831.39	7,838.56	19	1,979.53
5120.003	Medicare	2,287.30	132.27	433.20	1,854.10	19	468.25
5120.004	PERS	39,237.80	4,879.79	9,434.54	29,803.26	24	6,867.91
5120.005	Health Insurance	63,419.04	3,844.36	15,046.32	48,372.72	24	15,854.81
5120.006	Life Insurance	28.32	2.36	7.08	21.24	25	7.08
5120.007	Workmen's Compensation	10,700.17	703.34	2,303.43	8,396.74	22	2,253.96
	5120 - Totals	\$133,167.58	\$10,121.32	\$31,763.11	\$101,404.47	24%	\$30,536.11
5201							
5201.000	Training and Travel	.00	.00	.00	.00	+++	100.00
	5201 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$100.00
5204							
5204.000	Telephone	1,284.00	.00	80.00	1,204.00	6	40.00
5204.001	Cell Phone Stipend	.00	25.00	75.00	(75.00)	+++	75.00
	5204 - Totals	\$1,284.00	\$25.00	\$155.00	\$1,129.00	12%	\$115.00



Income Statement

Through 09/30/18

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 Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	32,030.00	(9.45)	4,441.28	27,588.72	14	7,970.56
	5206 - Totals	\$32,030.00	(\$9.45)	\$4,441.28	\$27,588.72	14%	\$7,970.56
5207							
5207.000	Repairs & Maintenance	23,030.00	112.79	2,977.18	20,052.82	13	35.00
	5207 - Totals	\$23,030.00	\$112.79	\$2,977.18	\$20,052.82	13%	\$35.00
5212							
5212.000	Contracted/Purchased Serv	230,324.00	4,688.00	10,504.24	219,819.76	5	26,011.17
	5212 - Totals	\$230,324.00	\$4,688.00	\$10,504.24	\$219,819.76	5%	\$26,011.17
5214							
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	26,193.51
	5214 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$26,193.51
5223							
5223.000	Tools & Small Equipment	5,064.00	.00	.00	5,064.00	0	28.77
	5223 - Totals	\$5,064.00	\$0.00	\$0.00	\$5,064.00	0%	\$28.77
5227							
5227.002	Rent-Equipment	2,500.00	.00	.00	2,500.00	0	.00
	5227 - Totals	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0%	\$0.00
5290							
5290.000	Other Expenses	950.00	.00	19.98	930.02	2	241.43
	5290 - Totals	\$950.00	\$0.00	\$19.98	\$930.02	2%	\$241.43
	Department 630 - Operations Totals	\$578,269.98	\$24,035.22	\$76,954.65	\$501,315.33	13%	\$120,344.76
	Division 600 - Operations Totals	\$837,312.03	\$45,504.61	\$138,231.81	\$699,080.22	17%	\$161,734.75
Division 640 - Depreciation/Amortization							
6206							
6206.000	Depreciation-Machinery	.00	73.35	220.05	(220.05)	+++	1,320.27
	6206 - Totals	\$0.00	\$73.35	\$220.05	(\$220.05)	+++	\$1,320.27
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$73.35	\$220.05	(\$220.05)	+++	\$1,320.27



Income Statement

Through 09/30/18

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 Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	30,200.00	5,200.00	30,200.00	.00	100	.00
7200 - Totals		\$30,200.00	\$5,200.00	\$30,200.00	\$0.00	100%	\$0.00
Division 680 - Transfers Between Funds Totals		\$30,200.00	\$5,200.00	\$30,200.00	\$0.00	100%	\$0.00
EXPENSE TOTALS		\$867,512.03	\$50,777.96	\$168,651.86	\$698,860.17	19%	\$163,055.02
Fund 320 - Building Maintenance Fund Totals							
REVENUE TOTALS		863,552.00	95,442.20	108,672.42	754,879.58	13%	120,608.14
EXPENSE TOTALS		867,512.03	50,777.96	168,651.86	698,860.17	19%	163,055.02
Fund 320 - Building Maintenance Fund Net Gain (Loss)		(\$3,960.03)	\$44,664.24	(\$59,979.44)	(\$56,019.41)	1,515%	(\$42,446.88)
Fund Type Internal Service Funds Totals							
REVENUE TOTALS		863,552.00	95,442.20	108,672.42	754,879.58	13%	120,608.14
EXPENSE TOTALS		867,512.03	50,777.96	168,651.86	698,860.17	19%	163,055.02
Fund Type Internal Service Funds Net Gain (Loss)		(\$3,960.03)	\$44,664.24	(\$59,979.44)	(\$56,019.41)	1,515%	(\$42,446.88)
Fund Category Proprietary Funds Totals							
REVENUE TOTALS		863,552.00	95,442.20	108,672.42	754,879.58	13%	120,608.14
EXPENSE TOTALS		867,512.03	50,777.96	168,651.86	698,860.17	19%	163,055.02
Fund Category Proprietary Funds Net Gain (Loss)		(\$3,960.03)	\$44,664.24	(\$59,979.44)	(\$56,019.41)	1,515%	(\$42,446.88)
Grand Totals							
REVENUE TOTALS		863,552.00	95,442.20	108,672.42	754,879.58	13%	120,608.14
EXPENSE TOTALS		867,512.03	50,777.96	168,651.86	698,860.17	19%	163,055.02
Grand Total Net Gain (Loss)		(\$3,960.03)	\$44,664.24	(\$59,979.44)	(\$56,019.41)	1,515%	(\$42,446.88)



Balance Sheet

Through 09/30/18

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	Internal Service Funds				
Fund	320 - Building Maintenance Fund				
	ASSETS				
1027					
1027.000	Change in FMV-Investments	(23,178.00)	1,523.00	(24,701.00)	(1,621.86)
1027 - Totals		(\$23,178.00)	\$1,523.00	(\$24,701.00)	(1,621.86%)
1030					
1030.100	Investment-Central Trea.	1,465,477.54	1,709,635.24	(244,157.70)	(14.28)
1030 - Totals		\$1,465,477.54	\$1,709,635.24	(\$244,157.70)	(14.28%)
1200					
1200.030	Prepaid Workers Compensation Insurance	13,435.62	12,928.33	507.29	3.92
1200 - Totals		\$13,435.62	\$12,928.33	\$507.29	3.92%
1425					
1425.000	Deferred Outflow OPEB	9,237.00	.00	9,237.00	+++
1425 - Totals		\$9,237.00	\$0.00	\$9,237.00	+++
1550					
1550.000	Machinery & Equipment	32,459.24	32,459.24	.00	.00
1550 - Totals		\$32,459.24	\$32,459.24	\$0.00	0.00%
1650					
1650.000	Accumulated Depr Equipmnt	(26,077.98)	(26,298.04)	220.06	.84
1650 - Totals		(\$26,077.98)	(\$26,298.04)	\$220.06	0.84%
1825					
1825.000	Deferred Outflow Pension	25,499.00	95,633.00	(70,134.00)	(73.34)
1825 - Totals		\$25,499.00	\$95,633.00	(\$70,134.00)	(73.34%)
	ASSETS TOTALS	\$1,496,852.42	\$1,825,880.77	(\$329,028.35)	(18.02%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2060					
2060.000	Compensated Absences Pay.	22,489.78	13,492.87	8,996.91	66.68
2060 - Totals		\$22,489.78	\$13,492.87	\$8,996.91	66.68%
2450					
2450.300	Deferred Inflow OPEB	32,203.00	.00	32,203.00	+++
2450.900	Net OPEB Liability	55,866.00	.00	55,866.00	+++
2450 - Totals		\$88,069.00	\$0.00	\$88,069.00	+++
2500					
2500.900	Net Pension Liability	284,987.00	410,608.00	(125,621.00)	(30.59)
2500 - Totals		\$284,987.00	\$410,608.00	(\$125,621.00)	(30.59%)



Balance Sheet

Through 09/30/18

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	Internal Service Funds				
Fund	320 - Building Maintenance Fund				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2700					
2700.300	Deferred Inflow Pension	47,546.00	4,577.00	42,969.00	938.80
	2700 - Totals	\$47,546.00	\$4,577.00	\$42,969.00	938.80%
	LIABILITIES TOTALS	\$443,091.78	\$428,677.87	\$14,413.91	3.36%
	FUND EQUITY				
2900					
2900.010	Reserve for Encumbrances	(17,407.09)	(17,407.09)	.00	.00
	2900 - Totals	(\$17,407.09)	(\$17,407.09)	\$0.00	0.00%
2910					
2910.120	Designated-Future Expend.	(8,400.00)	(8,400.00)	.00	.00
	2910 - Totals	(\$8,400.00)	(\$8,400.00)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	1,364,125.76	1,448,050.76	(83,925.00)	(5.80)
	2920 - Totals	\$1,364,125.76	\$1,448,050.76	(\$83,925.00)	(5.80%)
2965					
2965.000	P/Y Encumbrance Control	17,406.11	17,406.11	.00	.00
	2965 - Totals	\$17,406.11	\$17,406.11	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$1,355,724.78	\$1,439,649.78	(\$83,925.00)	(5.83%)
	Prior Year Fund Equity Adjustment	241,984.70			
	Fund Revenues	(108,672.42)			
	Fund Expenses	168,651.86			
	FUND EQUITY TOTALS	\$1,053,760.64	\$1,439,649.78	(\$385,889.14)	(26.80%)
	LIABILITIES AND FUND EQUITY TOTALS	\$1,496,852.42	\$1,868,327.65	(\$371,475.23)	(19.88%)
Fund	320 - Building Maintenance Fund Totals	\$0.00	(\$42,446.88)	\$42,446.88	100.00%
Fund Type	Internal Service Funds Totals	\$0.00	(\$42,446.88)	\$42,446.88	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$42,446.88)	\$42,446.88	100.00%
	Grand Totals	\$0.00	(\$42,446.88)	\$42,446.88	100.00%