

City and Borough of Sitka

Financial Review **March 31, 2019**

Results as of March 31, 2019 (All Funds)

City and Borough of Sitka

Financial Review

FY2019 General Fund Budget Execution

March 31, 2019

Original Surplus Per Budget Ordinance:	506,780
Budget Adjustments	<u>(1,867,553)</u>
Budgeted Deficit As Of 3/31	(1,360,773)
Revenues Thru 3/31 (63.5%)	23,208,996
Expenditures Thru 3/31 (46.5%)	21,920,199

As of 3/31/19, FY-to-date revenue fell short of plan by (\$31,249) and FY-to-date expenditures were less than plan by \$2,249,212, resulting in a surplus of \$2,217,963. The budgeted deficit for this 9-month period was (\$929,168).

City and Borough of Sitka




Financial Review

FY2019 General Fund

Budget Adjustments

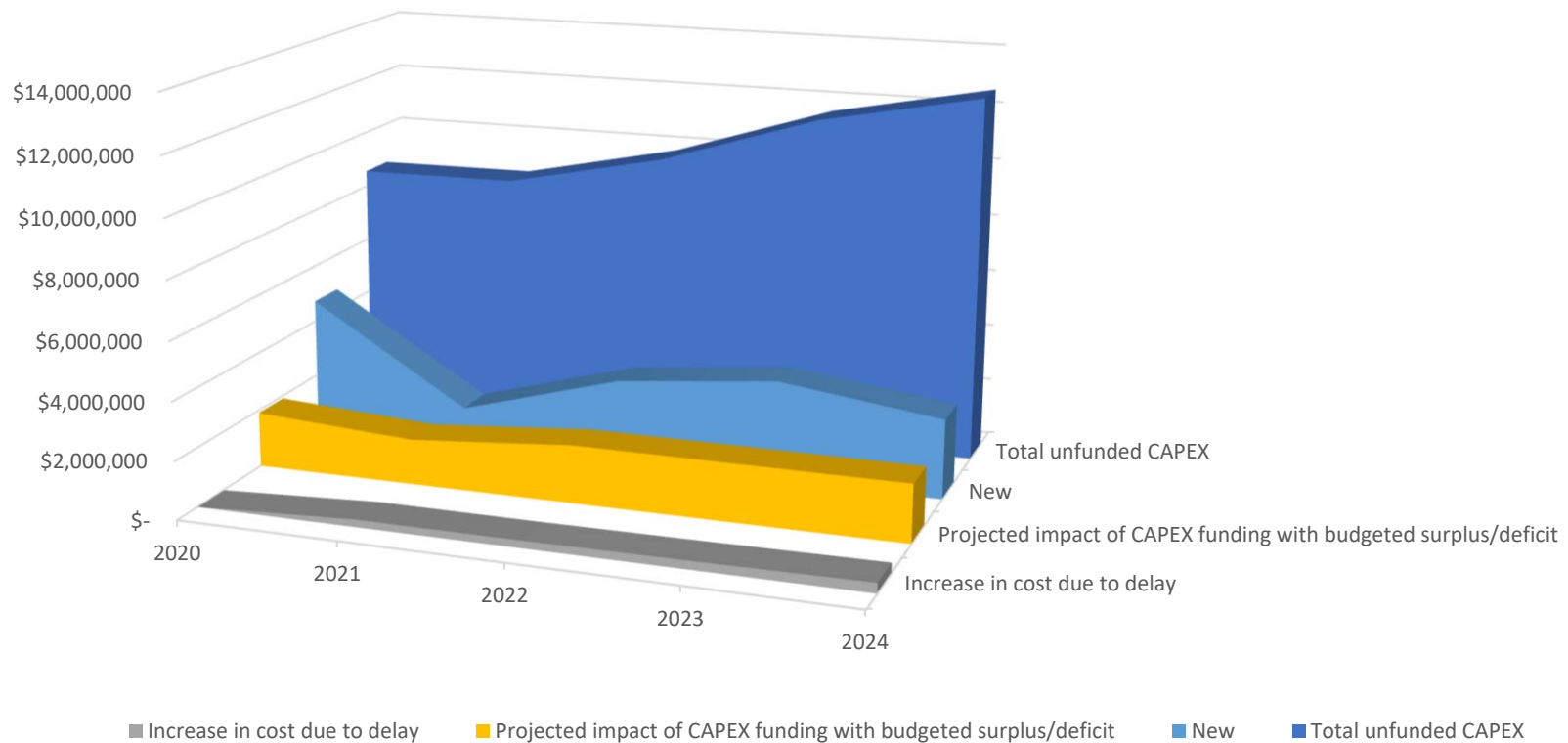
Ordinance 2018-37 (Revenue Offset \$25,000)	242,735
Ordinance 2018-30	285,000
Ordinance 2018-48	150,000
Ordinance 2018-44	110,000
Ordinance 2018-49	50,000
Ordinance 2018-51 (Grant Revenue Offset (\$426,160)	0
Ordinance 2018-53	150,000
Ordinance 2018-54	8,500
Ordinance 2018-55	8,000
Ordinance 2019-01	50,000
Ordinance 2019-02 (Revenue Offset (\$356,000)	0
Public Infrastructure Sinking Fund Transfer	679,320
Encumbrances from FY2017	<u>133,988</u>
Total Net Budget Adjustments	<u>1,867,553</u>

City and Borough of Sitka
Financial Review
General Fund Balance
March 31, 2019 versus March 31, 2018

Indicator	Amount	Compared To Last Year	Big Picture 
Assigned (Designated) Fund Balance (Includes balance restricted by SGC and other external restrictions such as E-911, liquidity restriction, emergency response, etc)	9,412,350	9,972,923	
Unassigned and Available Fund Balance (Portion of fund balance not committed for above/other purposes)	6,936,619	4,485,237	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	16,348,969	14,458,160	

Implications of Financial Status of General Fund as of March 31,2019

Impact of projected (surplus/deficit) on deferred infrastructure projects (assumes any surplus directed to Public Infrastructure Sinking Fund) FY19 impacts FY21



City and Borough of Sitka
Financial Review
Fund Net Income and Working Capital
FY2019 Results Through March 31, 2019

<u>Fund</u>	<u>Accrual Basis Net Income / (Loss)</u>	<u>Unspent Working Capital Appropriated For CAPEX</u>	<u>Unappropriated Working Capital</u>	<u>Total Working Capital</u>
Electric Fund	(3,100,273)	9,362,611	25,333	9,387,944
Water Fund	192,666	1,538,689	1,117,245	2,655,934
Wastewater Fund	105,339	3,979,676	3,715,331	7,695,007
Solid Waste Fund	132,753	841,807	(1,454,385)	(612,578)
Harbor Fund	48,405	10,258,816	6,467,485	16,726,301
Airport Terminal Fund	170,056	4,523,711	486,783	5,010,494
Marine Service Center Fund	(28,927)	61,688	1,903,639	1,965,327
Gary Paxton Industrial Park Fund	(407,536)	385,383	396,792	782,175
MIS Fund	184,557	471,078	(48,268)	422,810
Central Garage Fund	668,062	440,878	3,559,005	3,999,883
Building Maintenance Fund	(142,047)	-	1,351,618	1,351,618
CPET Fund	316,217	-	923,360	923,360
Permanent Fund	(106,325)	-	24,214,368	24,214,368

Financial Statements

- You will find attached financial statements for the various significant funds of the City and Borough of Sitka. Information is presented through December 31, 2018.
- Financial reporting is shown in the custom reporting format designed by the Finance Department, which combines significant elements of the income statement, balance sheet, and cash flow statement into one single page report. At times, reporting formats may be amended to better represent the financial health of a fund, however those changes will be noted. Traditional financial statements are produced monthly and are distributed to the Administrator and appropriate Department Heads.

Comments on Net Losses and Working Capital

- Net losses signify that depreciation expense (the decline in value of infrastructure) exceeds revenue and may signify that infrastructure replacement may eventually need to be funded by bonding and higher user fees.
- Negative undesignated working capital signifies that we have more approved spending for infrastructure than we have fund balance to pay for.
- Net Income/and loss includes grant revenue (please note that for the GPIF fund the capital expenditure—which is based on grant revenue—has been included as well to better represent the overall impact of operations).
- Long-term infrastructure plans have been developed for all major enterprise funds; these plans seek to identify long-term infrastructure needs and determine the correct level of user fees necessary to finance the plan. A long-term capital improvement plan has been developed for the General Fund; however, due to lack of dedicated revenue streams, funding has not been identified to finance the plan.

Definitions of Key Terms

Working Capital - This is essentially what a Fund has to spend. It is defined as current assets less current liabilities, including the current portion of long term debt. Working capital already appropriated for capital expenditures but unspent is called appropriated but unspent working capital; the remainder is unappropriated working capital. The calculation of General Fund working capital also excludes designated amounts for liquidity and emergency response.

Depreciation Expense - This is an estimation of the decline in value of a long lived asset, which is an expense. When a long lived asset is purchased, cash is paid but expense is not recorded; instead, expense is recorded gradually, over the life of the asset, to match its use against revenues earned in the same period. Most importantly, Depreciation Expense **IS NOT** the accumulation of cash to replace an asset; that is called a sinking fund and is part of Working Capital.

Fund Balance – This is the net assets of a fund. It is equal to total assets less liabilities. It is important to note that a Fund Balance is usually only partially in cash; the remainder may be made up of long lived assets, receivables, and other assets. Fund balances for governmental-type funds are classified in one of 5 classifications: non-spendable, restricted, committed, assigned, and unassigned and available. Fund balances for enterprise and internal service funds are classified as either restricted or unrestricted.

Definitions of Key Terms

Net Available Cash – This is equal to cash and investments, less liabilities and restricted or designated fund balances. This is similar to “cash on the barrelhead”.

EBI/EBID – These are accounting terms which measure earnings before certain expenses. EBI is Earnings Before Interest and measures earnings before interest expense. EBID is Earnings Before Interest and Depreciation, and is a rough measure of cash flow from operations.






















Enterprise Fund – A fund which is run, and accounted for, similar to a private business. In such a fund, profit is measured and operations are accounted for on a full accrual basis.

Internal Service Fund - A fund which provides services to other funds. Such funds usually have no external source of revenue. Similar to an enterprise fund, profit is measured and operations are accounted for on a full accrual basis.

**General Fund
Financial Analysis**

As Of, And For the Six-Month Period Ending December 31, 2018

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	23,208,996	 Increased	 Met Plan	 State and Federal funding continue to decrease from previous levels
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	2,249,212	 Increased	 Under budget	 As many staff positions are vacant savings are realized, but this may result in either less revenue or higher expenses in the future
Surplus (Shortfall) of Revenues Over Outlays	1,288,796	 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)	1,288,796	 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)	9,412,350	 Somewhat higher	 Met Plan	
Unassigned and Available Fund Balance (Portion of fund balance not committed for above/other purposes)	6,936,619	 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	16,348,969	 Increased	 Exceeded Plan	 Fund balance increased due to surplus for the quarter, but surplus is ultimately be transferred to Public Infrastructure Sinking Fund

The General Fund's financial performance for the first 9 months of FY2019 exceeded planned levels. The General Fund's expenditures continued the trend established in the first fiscal

quarter where expenditures were less than budgeted appropriations, while revenue is meeting expectations, creating a surplus of \$1,288,796. This surplus is significantly higher than in same period last fiscal year and higher than anticipated. This due to higher revenue than last fiscal year and expenses that are under budget.

While the elimination of the senior tax exemption increased the likelihood of not meeting budgeted revenue for sales tax, it looks like we will meet or slightly exceed budget for FY2019. This is partially due to the unexpected addition of online retailers beginning to remit sales tax in the second half of the year.

The increase in financial position, as reflected in the increase in the unassigned fund balance, should be viewed as temporary, as, per code, any increases in unassigned fund balances are considered for transfer into the Public Infrastructure Sinking Fund in September. Hence, any increase will ultimately be utilized for capital expenditures unless the Assembly decides and directs otherwise.

Management's overriding concern for the General Fund continues to be 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.

School buildings are of particular concern as the State's school bond debt service reimbursement program no longer exists for new debt for building or repairing schools. In addition, the general fund will have to bear more of the burden of paying for existing school bond debt as the state backs away from its original commitment to reimburse debt service. This is an expense that has not been contemplated beyond the 1% seasonal sales tax that will be insufficient to cover debt service should the state continue to reduce the rate of reimbursement. The youngest school building, Keet Gooshi Heen Elementary School, is 32 years old, having been initially constructed in 1986. The oldest building, Baranof 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 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, or significant grant opportunities arise (which is unlikely as the CBS does not have any staff dedicated to seeking grant funding), 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.

The take-away for the General Fund, and particularly 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 FY2020 budget. 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/infrastructure 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 From July 1, 2018 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 - 75.0%)	Variance To FY2019 Plan
Property Taxes	6,687,596	34,203	8,480	-	6,730,279	6,601,640	128,639	6,866,000	(135,721)
Sales Taxes	5,082,865	2,059,030	1,824,201	-	8,966,096	6,891,938	2,074,159	8,383,750	582,346
Bed Taxes	-	-	-	-	-	-	-	-	-
State Assistance	716,610	171,416	193,534	-	1,081,560	658,418	423,142	1,103,167	(21,607)
Federal Assistance	36,839	16,855	36,857	-	90,551	130,388	(39,837)	321,704	(231,153)
Transfer From Permanent Fund, etc.	232,448	1,921,260	7,892	-	2,161,600	1,051,924	1,109,676	2,412,323	(250,723)
Interfund Billings	673,862	673,862	673,862	-	2,021,586	2,141,402	(119,816)	2,023,302	(1,716)
Other Operating Revenue	691,582	629,876	835,865	-	2,157,323	2,089,723	67,600	2,130,000	27,323
	14,121,802	5,506,502	3,580,692	-	23,208,996	19,565,433	3,643,563	23,240,245	(31,249)
Administrator	287,486	295,890	297,980	-	881,356	732,251	(149,105)	902,734	21,378
Attorney	105,083	168,988	193,361	-	467,432	130,240	(337,192)	471,761	4,328
Clerk	98,051	105,863	107,556	-	311,470	294,688	(16,782)	310,165	(1,305)
Finance	409,940	455,096	491,405	-	1,356,441	1,284,875	(71,566)	1,449,407	92,966
Assessing	87,075	103,623	133,184	-	323,882	275,338	(48,544)	362,527	38,645
Planning	43,945	33,771	91,982	-	169,698	183,362	13,664	194,532	24,834
General/Shared Expenses	306,591	190,534	143,849	-	640,974	635,872	(5,102)	616,677	(24,297)
Police	1,064,182	1,015,464	1,238,782	-	3,318,428	3,143,416	(175,012)	3,528,440	210,012
Fire	530,239	463,852	498,858	-	1,492,949	1,312,177	(180,772)	1,615,911	122,962
Public Works	840,073	851,048	1,029,638	-	2,720,759	2,489,503	(231,256)	3,420,473	699,714
Library	217,341	205,672	258,820	-	681,833	623,203	(58,630)	702,476	20,644
Centennial Building	136,217	133,881	173,556	-	443,654	406,457	(37,197)	468,144	24,490
SR Citizen Center	15,962	31,241	33,060	-	80,263	59,498	(20,765)	73,323	(6,940)
Contingency	-	-	-	-	-	(4,097)	(4,097)	-	-
Debt Service	11,394	-	15,477	-	26,871	27,205	334	26,871	-
School Support	1,744,573	1,744,573	1,849,431	-	5,338,577	4,933,719	(404,858)	5,530,656	192,079
Hospital Support	-	-	30,585	-	30,585	226,222	195,637	113,003	82,418
Fixed Asset Acquisition	-	5,653	248,089	-	253,742	13,999	(239,743)	532,454	278,712
Transfers To Other Funds	3,292,787	58,500	30,000	-	3,381,287	2,512,497	(868,790)	3,849,859	468,572
Total Outlays:	9,190,939	5,863,649	6,865,612	-	21,920,200	19,280,426	(2,639,774)	24,169,412	2,249,212
Surplus/(Shortfall)/Total Revenue	4,930,863	(357,147)	(3,284,920)	-	1,288,796	285,008	1,003,788	(929,168)	2,217,963
Controllable Costs (Outlays Less Transfers)					12,889,138	11,566,783	(1,322,355)	14,116,570	1,227,431

City and Borough of Sitka
General Fund
Financial Statements
For The Twelve-Month Period From July 1, 2018 to June 30, 2019
(Unaudited)

<u>General Fund Balance</u>					YTD Balance	FY2018 YTD	Variance To FY2018 YTD
Beginning Total General Fund Balance :	15,060,172	19,991,033	19,633,883	16,348,969	15,060,172	14,173,149	887,023
Surplus/(Shortfall) of Revenues Over Outlays:	4,930,863	(357,147)	(3,284,920)	-	1,288,796	1,938,830	(650,034)
Other balance sheet changes:	(2)	(3)	7	-	2	1,035	(1,032)
Ending Total General Fund Balance:	19,991,033	19,633,883	16,348,969	16,348,969	16,348,969	16,113,014	235,956
As of	9/30/2018	12/31/2018	3/31/2019	6/30/2019	3/31/2019	3/31/2018	
General Fund Balance:							
Total Assets:	21,099,669	20,266,115	17,942,343	-	17,942,343	16,038,183	1,904,159
Total Liabilities:	(1,108,636)	(632,232)	(1,593,374)	-	(1,593,374)	74,830	(1,668,204)
General Fund Balance:	19,991,033	19,633,883	16,348,969	-	16,348,969	16,113,014	235,956
General Fund Balance Detail:							
Non-Spendable Fund Balance	57,679	-	260,657	-	260,657	174,347	86,310
Restricted Fund Balance	-	-	-	-	-	-	-
Committed Fund Balance	-	-	-	-	-	-	-
Assigned (Designated) Fund Balance						-	-
Advances to Other Funds	503,154	372,494	150,000	-	150,000	832,413	(682,413)
911 Surcharges	527,614	527,614	527,614	-	527,614	449,004	78,610
SRS Title III	512,663	512,663	512,663	-	512,663	512,663	-
Liquidity	5,831,416	5,831,416	5,831,416	-	5,831,416	6,015,352	(183,936)
Emergency Response	2,000,000	2,000,000	2,000,000	-	2,000,000	1,859,143	140,857
Encumbrances	130,000	130,000	130,000	-	130,000	130,000	-
Unassigned and Available Fund Balance	10,428,507	10,259,696	6,936,619	-	6,936,619	4,485,237	2,451,382
Total General Fund Balance:	19,991,033	19,633,883	16,348,969	-	16,348,969	14,458,160	1,890,810

	FY2019 Working Capital	Grant and Loan	adjustments/ closed		State Grant	Federal Grant	Other		Contracted & Purchased Services	Interdepartment Services
Unspent Capital Project Working Capital Appropriations	Appropriations	Revenue	projects	Cash	A/R	A/R	A/R	Supplies Expense	Expenses	Expenses
90583 - City State Building Major Maintenance	-	-	-	42,331.96	-	-	-	-	-	-
90679 - Baranof Warm Springs Trail & Stairway	-	-	-	-	-	-	-	-	-	-
90690 - City/State Troubleshoot Air Control System	-	-	-	16,000.00	-	-	-	-	-	-
90692 - Centennial Hall Reconstruction	-	-	-	37,861.13	-	-	-	-	15,662.78	3,405.00
90713 - Crescent & Landfill Lift Station Replacement	-	-	-	-	-	-	-	-	-	-
90739 - Sitka Library Expansion	-	-	-	122,404.53	-	-	-	444.00	31,575.00	218.01
90740 - Nelson Logging Road	-	570,275.30	-	(13,576.39)	13,576.39	-	-	-	544,528.51	62,684.74
90741 - Baranof Warm Springs Dock	-	-	-	1,280.96	-	-	-	-	-	-
90789 - Justice Center	-	-	-	17,148.94	-	-	-	-	30,653.10	12,051.90
90790 - East DeGrof St. Utilites and Street Improvement	-	-	-	65,889.63	-	-	-	-	-	-
90801 - Lincoln Street (Jeff Davis to Metlakatla)	-	-	-	352,408.18	-	-	-	-	(22,801.16)	(27,437.42)
90806 - Quarry Development	-	-	-	-	-	-	-	-	-	-
90812 - Storm Drain Improvements	-	-	-	100,000.00	-	-	-	-	-	-
90814 - Cross Trail Multi-Modal Pathway Phase 6	-	41,737.64	-	3,016.03	-	18,083.63	-	-	25,702.51	7,299.62
90819 - South Lake & West Degroff Improvements	-	-	-	24,282.23	-	-	-	-	104.98	-
90820 - Davidoff Storm Sewers	150,000.00	-	(100,000.00)	364,966.56	-	-	-	-	3,437.75	4,785.27
90831 - Wayfaring Signage	-	-	-	14,174.63	-	-	-	-	99,451.87	6,949.36
90832 - CAMAS Software	-	-	-	4,000.00	-	-	-	-	32,000.00	-
90834 - Crescent Harbor Playground	-	-	-	(4,440.14)	-	12,249.50	-	108.76	-	3,645.48
90838 - Lincoln St. Paving (Harbor Way to Harbor Drive)	1,300,000.00	-	(490,000.00)	1,447,355.15	-	-	-	-	73,091.53	25,742.03
90844 - Lincoln St Paving (Jeff Davis to Harbor Drive)	-	-	730,586.00	730,586.00	-	-	-	-	-	-
90855 - Seawalk Part II	5,000.00	-	-	4,525.02	-	-	-	-	-	474.98
90859 - Landslide Study Project	-	-	-	3,005.23	-	-	-	-	36,946.50	-
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	-	-	69,173.50	-	-	-	-	53,486.50	-
90877 - Brady and Gavan St Paving	-	-	-	432,236.49	-	-	-	-	955.22	6,808.29
90878 - Katlian Ave Paving	-	-	-	560,026.29	-	-	-	-	69,764.94	37,690.77
90879 - Seaplane Base Project	50,000.00	-	-	43,302.42	-	-	-	-	629.19	6,068.39
90880 - Utility Office Security	8,500.00	-	-	6,684.55	-	-	-	-	1,815.45	-
90881 - Peterson Storm Sewers	-	-	100,000.00	97,829.04	-	-	-	-	-	2,170.96
90882 - Security Monitoring Video Equipment (HCH)	30,000.00	-	-	30,000.00	-	-	-	-	-	-
Closed Project Funding Transferred in January 2017	-	-	-	-	-	-	-	-	-	-
2.3 Pending allocation FY19	-	-	(240,586.00)	(44.19)	-	-	-	34.19	9.75	-
2.2 - No Job	-	-	-	124.71	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Totals:	2,563,500.00	612,012.94	-	5,472,552.46	13,576.39	30,333.13	-	586.95	997,014.42	152,557.38
Gray Shading = Closed Job										

INACTIVE GOVERNMENTAL CAPITAL PROJECTS

Fund 705 - Benchlands	333,054.43	-	-	-
Fund 707 - Pacific High School	56,723.69	-	-	-
Fund 708 - Public Infrastructure Sinking Fund	854,060.20	-	-	-

		Other & ADJ Mixed Project	Total	Construction In Progress	Total	Accounts	Retainage	Total	Fund Balance/ Working
Unspent Capital Project Working Capital Appropriations	Advertising	Expense	Expenses	6/30/2018	Assets	Payable	Payable	Liabilities	Capital
90583 - City State Building Major Maintenance		-	-	-	42,331.96	-	-	-	42,331.96
90679 - Baranof Warm Springs Trail & Stairway		-	-	-	-	-	-	-	-
90690 - City/State Troubleshoot Air Control System		-	-	-	16,000.00	-	-	-	16,000.00
90692 - Centennial Hall Reconstruction		-	19,067.78	-	37,861.13	-	-	-	37,861.13
90713 - Crescent & Landfill Lift Station Replacement		-	-	-	-	-	-	-	-
90739 - Sitka Library Expansion		-	32,237.01	-	122,404.53	-	-	-	122,404.53
90740 - Nelson Logging Road		-	607,213.25	-	-	-	60,377.39	60,377.39	(60,377.39)
90741 - Baranof Warm Springs Dock		-	-	-	1,280.96	-	-	-	1,280.96
90789 - Justice Center		-	42,705.00	-	17,148.94	-	-	-	17,148.94
90790 - East DeGrof St. Utilites and Street Improvement		130,776.86	130,776.86	-	65,889.63	-	-	-	65,889.63
90801 - Lincoln Street (Jeff Davis to Metlakatla)		-	(50,238.58)	-	352,408.18	-	51,573.23	51,573.23	300,834.95
90806 - Quarry Development		-	-	-	-	-	-	-	-
90812 - Storm Drain Improvements		-	-	-	100,000.00	-	-	-	100,000.00
90814 - Cross Trail Multi-Modal Pathway Phase 6		-	33,002.13	-	21,099.66	-	-	-	21,099.66
90819 - South Lake & West Degroff Improvements		(33.19)	71.79	-	24,282.23	-	-	-	24,282.23
90820 - Davidoff Storm Sewers	314.65	-	8,537.67	-	364,966.56	-	-	-	364,966.56
90831 - Wayfaring Signage		-	106,401.23	-	14,174.63	-	-	-	14,174.63
90832 - CAMAS Software		-	32,000.00	-	4,000.00	-	-	-	4,000.00
90834 - Crescent Harbor Playground		-	3,754.24	-	7,809.36	-	-	-	7,809.36
90838 - Lincoln St. Paving (Harbor Way to Harbor Drive)		-	98,833.56	-	1,447,355.15	-	-	-	1,447,355.15
90844 - Lincoln St Paving (Jeff Davis to Harbor Drive)		-	-	-	730,586.00	-	-	-	730,586.00
90855 - Seawalk Part II		-	474.98	-	4,525.02	-	-	-	4,525.02
90859 - Landslide Study Project		-	36,946.50	-	3,005.23	-	-	-	3,005.23
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		-	53,486.50	-	69,173.50	-	2,660.00	2,660.00	66,513.50
90877 - Brady and Gavan St Paving		-	7,763.51	-	432,236.49	-	-	-	432,236.49
90878 - Katlian Ave Paving		-	107,455.71	-	560,026.29	-	-	-	560,026.29
90879 - Seaplane Base Project		-	6,697.58	-	43,302.42	-	-	-	43,302.42
90880 - Utility Office Security		-	1,815.45	-	6,684.55	-	-	-	6,684.55
90881 - Peterson Storm Sewers		-	2,170.96	-	97,829.04	-	-	-	97,829.04
90882 - Security Monitoring Video Equipment (HCH)		-	-	-	30,000.00	-	-	-	30,000.00
Closed Project Funding Transferred in January 2017		-	-	-	-	-	-	-	-
2.3 Pending allocation FY19		-	43.94	-	(44.19)	-	-	-	(44.19)
2.2 - No Job		-	-	-	124.71	-	-	-	124.71
	-	-	-	-	-	-	-	-	-
Totals:	314.65	130,743.67	1,281,217.07	-	5,516,461.98	-	114,610.62	114,610.62	5,401,851.36
Gray Shading = Closed Job									

INACTIVE GOVERNMENTAL CAPITAL PROJECTS

Fund 705 - Benchlands	333,054	-	-	-	333,054
Fund 707 - Pacific High School	56,724	-	-	-	56,724
Fund 708 - Public Infrastructure Sinking Fund	854,060	-	-	-	854,060



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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							
REVENUE							
Division 300 - Revenue							
Department 301 - Property Tax							
3011							
3011.001	Property Tax Levy	7,157,000.00	(3,245.00)	7,131,339.37	25,660.63	100	6,924,678.60
3011.002	Auto Tax	95,000.00	7,637.84	39,849.80	55,150.20	42	49,801.44
3011.003	Boat Tax	.00	.00	.00	.00	+++	4,565.03
3011.004	Penalty and Interest	58,000.00	(2,876.55)	43,601.48	14,398.52	75	60,928.21
3011.006	Taxes Paid Voluntarily	49,000.00	.00	11,560.74	37,439.26	24	49,698.04
3011 - Totals		\$7,359,000.00	\$1,516.29	\$7,226,351.39	\$132,648.61	98%	\$7,089,671.32
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	\$1,516.29	\$6,730,279.39	\$135,720.61	98%	\$6,601,640.32
Department 302 - Sales Tax							
3021							
3021.001	1st Qtr Calendar Yr Sales	1,805,000.00	1,381,519.11	1,716,604.01	88,395.99	95	554,534.41
3021.002	2nd Qtr Calendar Yr Sales	4,250,000.00	17.10	(2,602.33)	4,252,602.33	0	10,776.22
3021.003	3rd Qtr Calendar Yr Sales	4,645,000.00	9,593.95	5,121,236.97	(476,236.97)	110	4,216,431.11
3021.004	4th Qtr Calendar Yr Sales	1,825,000.00	21,109.89	2,003,974.72	(178,974.72)	110	1,951,808.91
3021.005	Previous Quarters Tax	50,000.00	(192.53)	(4,390.82)	54,390.82	(9)	16,602.47
3021.006	Penalty & Interest	58,000.00	.00	26,605.12	31,394.88	46	59,569.76
3021.007	Discount	(10,000.00)	.00	(7,309.01)	(2,690.99)	73	(7,019.35)
3021.008	Home Construction Refund	(3,000.00)	.00	.00	(3,000.00)	0	(13,779.85)
3021.009	Other Sales Tax Revenue	10,000.00	553.80	7,663.80	2,336.20	77	7,745.45
3021.010	Fish Box Tax	150,000.00	5,873.97	104,313.97	45,686.03	70	95,268.58
3021 - Totals		\$12,780,000.00	\$1,418,475.29	\$8,966,096.43	\$3,813,903.57	70%	\$6,891,937.71
Department 302 - Sales Tax Totals		\$12,780,000.00	\$1,418,475.29	\$8,966,096.43	\$3,813,903.57	70%	\$6,891,937.71
Department 303 - Bed Tax							
3031							
3031.003	3rd Qtr CYr Bed Tax Sales	.00	.00	(6.00)	6.00	+++	.00
3031 - Totals		\$0.00	\$0.00	(\$6.00)	\$6.00	+++	\$0.00
Department 303 - Bed Tax Totals		\$0.00	\$0.00	(\$6.00)	\$6.00	+++	\$0.00
Department 310 - State Revenue							
3101							
3101.003	Revenue Sharing	500,000.00	.00	543,229.08	(43,229.08)	109	595,992.00



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101.005	Grant Revenue	30,000.00	2,991.20	12,637.90	17,362.10	42	13,854.54
3101.007	Liquor Licenses	24,000.00	.00	.00	24,000.00	0	13,200.00
3101.012	Public Library Assistance	7,000.00	.00	7,000.00	.00	100	7,000.00
3101.016	Miscellaneous	32,000.00	26,537.13	26,537.13	5,462.87	83	28,371.23
3101.017	PERS Relief	656,000.00	164,005.00	492,015.00	163,985.00	75	.00
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	\$193,533.33	\$1,081,559.53	\$222,662.47	83%	\$658,417.77
Department 310 - State Revenue Totals		\$1,304,222.00	\$193,533.33	\$1,081,559.53	\$222,662.47	83%	\$658,417.77
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	35,202.31	530,997.69	6	.00
3151.003	Grant Revenue	428,938.00	1,654.81	55,349.06	373,588.94	13	56,811.33
3151 - Totals		\$1,486,970.00	\$1,654.81	\$90,551.37	\$1,396,418.63	6%	\$102,792.42
3161							
3161.001	COPS grants	42,000.00	.00	.00	42,000.00	0	27,595.35
3161 - Totals		\$42,000.00	\$0.00	\$0.00	\$42,000.00	0%	\$27,595.35
Department 315 - Federal Revenue Totals		\$1,528,970.00	\$1,654.81	\$90,551.37	\$1,438,418.63	6%	\$130,387.77
Department 320 - Licenses & Permits							
3201							
3201.001	Building Permits	100,000.00	7,538.94	65,191.75	34,808.25	65	77,941.88
3201.002	Planning & Zoning Permits	10,000.00	100.00	3,080.00	6,920.00	31	9,866.96
3201.003	Parking Permits	1,000.00	.00	135.00	865.00	14	280.00
3201.004	Public Vehicle/Drivers	9,000.00	550.00	1,425.00	7,575.00	16	800.00
3201.006	Animal Licenses	3,000.00	380.50	1,855.35	1,144.65	62	2,376.72
3201.007	Itinerant Business Licens	.00	.00	6.00	(6.00)	+++	18.00
3201.008	Miscellaneous	.00	50.00	450.00	(450.00)	+++	463.32
3201.011	Park & Rec. Fees	12,000.00	25.00	6,653.36	5,346.64	55	8,940.90
3201.012	Centennial Permit Fees	1,000.00	.00	110.00	890.00	11	140.00
3201 - Totals		\$136,000.00	\$8,644.44	\$78,906.46	\$57,093.54	58%	\$100,827.78
Department 320 - Licenses & Permits Totals		\$136,000.00	\$8,644.44	\$78,906.46	\$57,093.54	58%	\$100,827.78



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 330 - Services							
3301							
3301.002	Police Contracts	.00	.00	.00	.00	+++	97,798.50
3301.003	Jail Contracts	391,000.00	.00	293,395.50	97,604.50	75	195,597.00
3301.005	Jail-Detox	8,000.00	110.00	3,300.00	4,700.00	41	5,610.00
3301.006	Impound/Storage Fees	8,000.00	675.00	7,435.00	565.00	93	5,475.00
3301.007	Police Other	9,000.00	2,442.21	10,779.05	(1,779.05)	120	5,247.62
3301.010	E911 Surcharge	180,000.00	14,225.89	131,438.56	48,561.44	73	139,502.73
3301 - Totals		\$596,000.00	\$17,453.10	\$446,348.11	\$149,651.89	75%	\$449,230.85
3302							
3302.000	Police Medical Billings	6,000.00	.00	1,342.00	4,658.00	22	16,296.47
3302 - Totals		\$6,000.00	\$0.00	\$1,342.00	\$4,658.00	22%	\$16,296.47
3321							
3321.001	Ambulance Fees	270,000.00	37,564.20	353,729.04	(83,729.04)	131	245,792.26
3321 - Totals		\$270,000.00	\$37,564.20	\$353,729.04	(\$83,729.04)	131%	\$245,792.26
3331							
3331.001	Library	12,000.00	588.91	6,706.80	5,293.20	56	8,101.24
3331.002	Library Lost Book Replace	3,000.00	77.00	1,200.00	1,800.00	40	796.00
3331.004	Library-Network	17,000.00	.00	.00	17,000.00	0	8,433.69
3331 - Totals		\$32,000.00	\$665.91	\$7,906.80	\$24,093.20	25%	\$17,330.93
Department 330 - Services Totals		\$904,000.00	\$55,683.21	\$809,325.95	\$94,674.05	90%	\$728,650.51
Department 340 - Operating Revenue							
3454							
3454.000	Concessions	3,000.00	.00	1,238.64	1,761.36	41	1,980.24
3454 - Totals		\$3,000.00	\$0.00	\$1,238.64	\$1,761.36	41%	\$1,980.24
3491							
3491.000	Jobbing-Labor	700,000.00	178,374.39	506,268.30	193,731.70	72	535,261.72
3491 - Totals		\$700,000.00	\$178,374.39	\$506,268.30	\$193,731.70	72%	\$535,261.72
3492							
3492.000	Jobbing-Materials/Parts	1,000.00	.00	77.50	922.50	8	627.75
3492 - Totals		\$1,000.00	\$0.00	\$77.50	\$922.50	8%	\$627.75
3493							
3493.000	Jobbing-Equipment	1,000.00	.00	45.00	955.00	5	648.00
3493 - Totals		\$1,000.00	\$0.00	\$45.00	\$955.00	5%	\$648.00



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
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	\$178,374.39	\$507,629.44	\$197,370.56	72%	\$541,517.71
Department 360 - Uses of Prop & Investment							
3601							
3601.000	Rent - Land	209,000.00	3,513.12	122,202.08	86,797.92	58	130,677.43
	3601 - Totals	\$209,000.00	\$3,513.12	\$122,202.08	\$86,797.92	58%	\$130,677.43
3602							
3602.000	Rent - Building	10,000.00	800.00	7,200.00	2,800.00	72	7,200.00
	3602 - Totals	\$10,000.00	\$800.00	\$7,200.00	\$2,800.00	72%	\$7,200.00
3603							
3603.000	Rent-Centennial Building	115,000.00	19,995.00	67,244.40	47,755.60	58	78,640.96
	3603 - Totals	\$115,000.00	\$19,995.00	\$67,244.40	\$47,755.60	58%	\$78,640.96
3604							
3604.000	Rent-Senior Center	2,000.00	.00	100.00	1,900.00	5	942.00
	3604 - Totals	\$2,000.00	\$0.00	\$100.00	\$1,900.00	5%	\$942.00
3606							
3606.000	Rent-Tom Young Cabin	8,000.00	1,880.00	5,366.00	2,634.00	67	5,412.00
	3606 - Totals	\$8,000.00	\$1,880.00	\$5,366.00	\$2,634.00	67%	\$5,412.00
3610							
3610.000	Interest Income	420,000.00	38,893.70	372,960.38	47,039.62	89	291,235.71
	3610 - Totals	\$420,000.00	\$38,893.70	\$372,960.38	\$47,039.62	89%	\$291,235.71
3635							
3635.000	Gravel & Rock Royalties	75,000.00	8,486.00	22,739.00	52,261.00	30	35,494.32
	3635 - Totals	\$75,000.00	\$8,486.00	\$22,739.00	\$52,261.00	30%	\$35,494.32
3640							
3640.000	Library-Special Sales	2,000.00	104.84	1,130.92	869.08	57	1,217.29
	3640 - Totals	\$2,000.00	\$104.84	\$1,130.92	\$869.08	57%	\$1,217.29



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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							
3650							
3650.000	City/St Bldg Cost Reimbur	110,000.00	.00	63,935.50	46,064.50	58	77,522.14
	3650 - Totals	\$110,000.00	\$0.00	\$63,935.50	\$46,064.50	58%	\$77,522.14
	Department 360 - Uses of Prop & Investment Totals	\$951,000.00	\$73,672.66	\$662,878.28	\$288,121.72	70%	\$628,341.85
Department 370 - Interfund Billings							
3701							
3701.200	Electric Interfund Bill	979,647.00	81,637.25	734,735.25	244,911.75	75	724,478.22
3701.210	Water Interfund Bill	292,397.00	24,366.42	219,297.78	73,099.22	75	226,107.00
3701.220	WWater Interfund Bill	386,249.00	32,187.42	289,686.78	96,562.22	75	265,650.75
3701.230	SWste Interfund Bill	335,638.00	27,969.83	251,728.47	83,909.53	75	316,891.53
3701.240	Harbor Interfund Bill	247,943.00	20,661.92	185,957.28	61,985.72	75	244,368.00
3701.250	Air Term Interfund Bill	95,022.00	7,918.50	71,266.50	23,755.50	75	80,964.72
3701.260	MSC Interfund Bill	6,528.00	544.00	4,896.00	1,632.00	75	15,144.03
3701.270	SMC Interfund Bill	66,277.00	5,523.08	49,707.72	16,569.28	75	24,655.50
3701.300	MIS Interfund Bill	97,288.00	7,916.67	71,250.03	26,037.97	73	82,951.47
3701.310	Garage Interfund Billing	122,204.00	10,183.67	91,653.03	30,550.97	75	81,610.47
3701.320	Maint Fund Interfund Bill	68,543.00	5,711.92	51,407.28	17,135.72	75	78,580.53
	3701 - Totals	\$2,697,736.00	\$224,620.68	\$2,021,586.12	\$676,149.88	75%	\$2,141,402.22
	Department 370 - Interfund Billings Totals	\$2,697,736.00	\$224,620.68	\$2,021,586.12	\$676,149.88	75%	\$2,141,402.22
Department 380 - Miscellaneous							
3801							
3801.000	Fines and Forfeits	72,000.00	1,783.00	49,533.31	22,466.69	69	32,308.71
	3801 - Totals	\$72,000.00	\$1,783.00	\$49,533.31	\$22,466.69	69%	\$32,308.71
3804							
3804.000	Return Check Fee (NSF)	1,000.00	25.00	425.00	575.00	43	475.00
	3804 - Totals	\$1,000.00	\$25.00	\$425.00	\$575.00	43%	\$475.00
3805							
3805.000	Cash, (Short)/Long	.00	.00	30.54	(30.54)	+++	(106.05)
	3805 - Totals	\$0.00	\$0.00	\$30.54	(\$30.54)	+++	(\$106.05)
3807							
3807.000	Miscellaneous	20,000.00	946.05	7,791.67	12,208.33	39	11,055.01



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3807.100	Miscellaneous Grant Revenue	.00	.00	.00	.00	+++	10,000.00
3807 - Totals		\$20,000.00	\$946.05	\$7,791.67	\$12,208.33	39%	\$21,055.01
3808							
3808.000	Salary Reimbursement	.00	.00	75.00	(75.00)	+++	175.00
3808 - Totals		\$0.00	\$0.00	\$75.00	(\$75.00)	+++	\$175.00
3809							
3809.000	Donations	2,000.00	78.00	3,978.00	(1,978.00)	199	6,936.52
3809 - Totals		\$2,000.00	\$78.00	\$3,978.00	(\$1,978.00)	199%	\$6,936.52
3820							
3820.000	Bad Debt Collected	1,000.00	.00	2,159.87	(1,159.87)	216	3,691.97
3820 - Totals		\$1,000.00	\$0.00	\$2,159.87	(\$1,159.87)	216%	\$3,691.97
3850							
3850.000	Pcard Rebate	48,000.00	.00	34,595.94	13,404.06	72	36,346.59
3850 - Totals		\$48,000.00	\$0.00	\$34,595.94	\$13,404.06	72%	\$36,346.59
Department 380 - Miscellaneous Totals		\$144,000.00	\$2,832.05	\$98,589.33	\$45,410.67	68%	\$100,882.75
Department 390 - Cash Basis Receipts							
3908							
3908.000	Proceeds from Lawsuit	.00	.00	.00	.00	+++	.44
3908 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.44
3950							
3950.000	Interfund Transfers In	1,000,000.00	.00	1,000,000.00	.00	100	.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	200,000.00	.00	100	.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	713,548.50	713,548.50	50	1,031,925.00
3950.410	Transfer In Revolving Fnd	23,000.00	1,939.29	18,492.45	4,507.55	80	16,027.32
3950.420	Transfer In Guarantee Fnd	8,000.00	476.61	4,559.13	3,440.87	57	3,971.45
3950 - Totals		\$2,883,097.00	\$2,415.90	\$2,161,600.08	\$721,496.92	75%	\$1,051,923.77
Department 390 - Cash Basis Receipts Totals		\$2,883,097.00	\$2,415.90	\$2,161,600.08	\$721,496.92	75%	\$1,051,924.21
Division 300 - Revenue Totals		\$30,900,025.00	\$2,161,423.05	\$23,208,996.38	\$7,691,028.62	75%	\$19,575,930.60
REVENUE TOTALS		\$30,900,025.00	\$2,161,423.05	\$23,208,996.38	\$7,691,028.62	75%	\$19,575,930.60



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
5110							
5110.001	Regular Salaries/Wages	248,486.35	32,037.69	178,460.35	70,026.00	72	147,274.00
5110.002	Holidays	.00	500.00	6,029.96	(6,029.96)	+++	5,297.96
5110.003	Sick Leave	.00	4,975.28	8,512.96	(8,512.96)	+++	5,300.20
5110.010	Temp Wages	27,600.00	3,100.00	26,650.00	950.00	97	22,900.00
5110 - Totals		\$276,086.35	\$40,612.97	\$219,653.27	\$56,433.08	80%	\$180,772.16
5120							
5120.001	Annual Leave	15,997.00	.00	8,767.00	7,230.00	55	27,866.33
5120.002	SBS	17,733.02	2,489.58	13,901.05	3,831.97	78	12,803.32
5120.003	Medicare	4,235.21	588.88	3,312.11	923.10	78	3,028.55
5120.004	PERS	68,167.07	13,104.86	58,945.52	9,221.55	86	37,058.17
5120.005	Health Insurance	86,108.54	7,490.56	67,415.04	18,693.50	78	58,325.91
5120.006	Life Insurance	35.02	3.70	27.94	7.08	80	23.73
5120.007	Workmen's Compensation	1,408.15	207.12	1,166.74	241.41	83	1,128.77
5120 - Totals		\$193,684.01	\$23,884.70	\$153,535.40	\$40,148.61	79%	\$140,234.78
5201							
5201.000	Training and Travel	29,980.00	3,693.88	27,418.54	2,561.46	91	11,992.17
5201 - Totals		\$29,980.00	\$3,693.88	\$27,418.54	\$2,561.46	91%	\$11,992.17
5204							
5204.000	Telephone	9,800.00	721.25	5,811.12	3,988.88	59	4,836.53
5204.001	Cell Phone Stipend	.00	.00	.00	.00	+++	125.00
5204 - Totals		\$9,800.00	\$721.25	\$5,811.12	\$3,988.88	59%	\$4,961.53
5206							
5206.000	Supplies	9,000.00	858.76	6,413.94	2,586.06	71	6,428.77
5206 - Totals		\$9,000.00	\$858.76	\$6,413.94	\$2,586.06	71%	\$6,428.77
5207							
5207.000	Repairs & Maintenance	780.00	.00	1,560.00	(780.00)	200	1,560.00
5207 - Totals		\$780.00	\$0.00	\$1,560.00	(\$780.00)	200%	\$1,560.00
5211							
5211.000	Data Processing Fees	19,462.00	1,621.83	14,596.47	4,865.53	75	11,041.47
5211.001	Information Technology Special Projects	2,205.00	.00	2,205.00	.00	100	.00
5211 - Totals		\$21,667.00	\$1,621.83	\$16,801.47	\$4,865.53	78%	\$11,041.47



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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 500 - Administrative							
Department 001 - Administrator & Assembly							
5212							
5212.000	Contracted/Purchased Serv	332,937.50	27,212.12	169,288.52	163,648.98	51	70,908.67
5212 - Totals		\$332,937.50	\$27,212.12	\$169,288.52	\$163,648.98	51%	\$70,908.67
5222							
5222.000	Postage	100.00	.00	6.70	93.30	7	95.95
5222 - Totals		\$100.00	\$0.00	\$6.70	\$93.30	7%	\$95.95
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	15,361.15	2,578.85	86	16,926.15
5224 - Totals		\$17,940.00	\$0.00	\$15,361.15	\$2,578.85	86%	\$16,926.15
5226							
5226.000	Advertising	5,000.00	.00	1,943.95	3,056.05	39	4,433.37
5226 - Totals		\$5,000.00	\$0.00	\$1,943.95	\$3,056.05	39%	\$4,433.37
5288							
5288.000	Administrator Contingency	3,000.00	73.95	450.91	2,549.09	15	2,507.92
5288 - Totals		\$3,000.00	\$73.95	\$450.91	\$2,549.09	15%	\$2,507.92
5289							
5289.000	Mayor Contingency	3,000.00	.00	2,475.00	525.00	83	50.00
5289 - Totals		\$3,000.00	\$0.00	\$2,475.00	\$525.00	83%	\$50.00
5290							
5290.000	Other Expenses	7,250.00	1,366.90	12,048.76	(4,798.76)	166	40,263.80
5290 - Totals		\$7,250.00	\$1,366.90	\$12,048.76	(\$4,798.76)	166%	\$40,263.80
Sub-Department 900 - Human Resources							
5110							
5110.001	Regular Salaries/Wages	159,633.00	5,303.86	60,405.82	99,227.18	38	93,296.06
5110.002	Holidays	.00	231.20	6,054.30	(6,054.30)	+++	4,339.89
5110.003	Sick Leave	.00	1,300.50	17,656.29	(17,656.29)	+++	11,662.83
5110 - Totals		\$159,633.00	\$6,835.56	\$84,116.41	\$75,516.59	53%	\$109,298.78
5120							
5120.001	Annual Leave	.00	635.80	17,471.58	(17,471.58)	+++	9,635.39
5120.002	SBS	9,786.00	457.99	6,227.34	3,558.66	64	7,290.55



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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 500 - Administrative							
Department 001 - Administrator & Assembly							
Sub-Department 900 - Human Resources							
5120.003	Medicare	2,315.00	108.32	1,473.01	841.99	64	1,724.53
5120.004	PERS	43,792.00	5,857.70	32,302.25	11,489.75	74	26,165.52
5120.005	Health Insurance	67,212.00	2,800.49	40,101.31	27,110.69	60	47,564.28
5120.006	Life Insurance	29.00	1.18	16.89	12.11	58	21.24
5120.007	Workmen's Compensation	815.00	38.10	473.97	341.03	58	700.41
5120 - Totals		\$123,949.00	\$9,899.58	\$98,066.35	\$25,882.65	79%	\$93,101.92
5201							
5201.000	Training and Travel	8,100.00	3,114.04	9,567.93	(1,467.93)	118	5,450.00
5201 - Totals		\$8,100.00	\$3,114.04	\$9,567.93	(\$1,467.93)	118%	\$5,450.00
5206							
5206.000	Supplies	2,896.00	2,242.31	3,377.72	(481.72)	117	748.84
5206 - Totals		\$2,896.00	\$2,242.31	\$3,377.72	(\$481.72)	117%	\$748.84
5211							
5211.000	Data Processing Fees	15,570.00	1,297.50	11,677.50	3,892.50	75	11,041.47
5211.001	Information Technology Special Projects	1,764.00	.00	1,764.00	.00	100	.00
5211 - Totals		\$17,334.00	\$1,297.50	\$13,441.50	\$3,892.50	78%	\$11,041.47
5212							
5212.000	Contracted/Purchased Serv	71,847.78	8,468.38	39,713.74	32,134.04	55	19,739.19
5212 - Totals		\$71,847.78	\$8,468.38	\$39,713.74	\$32,134.04	55%	\$19,739.19
5224							
5224.000	Dues & Publications	2,010.00	.00	209.00	1,801.00	10	378.00
5224 - Totals		\$2,010.00	\$0.00	\$209.00	\$1,801.00	10%	\$378.00
5226							
5226.000	Advertising	.00	.00	50.00	(50.00)	+++	.00
5226 - Totals		\$0.00	\$0.00	\$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		\$385,769.78	\$31,857.37	\$248,586.86	\$137,182.92	64%	\$239,758.20
Department 001 - Administrator & Assembly Totals		\$1,295,994.64	\$131,903.73	\$881,355.59	\$414,639.05	68%	\$732,250.62



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 002 - Attorney							
5110							
5110.001	Regular Salaries/Wages	189,124.00	17,966.68	120,270.98	68,853.02	64	106,145.43
5110.002	Holidays	.00	764.00	7,178.92	(7,178.92)	+++	5,422.24
5110.003	Sick Leave	.00	958.48	3,899.67	(3,899.67)	+++	3,657.02
5110 - Totals		\$189,124.00	\$19,689.16	\$131,349.57	\$57,774.43	69%	\$115,224.69
5120							
5120.001	Annual Leave	9,528.00	3,230.88	9,797.63	(269.63)	103	10,844.48
5120.002	SBS	11,699.81	1,412.65	8,088.16	3,611.65	69	7,477.04
5120.003	Medicare	2,880.45	334.15	2,061.49	818.96	72	1,843.96
5120.004	PERS	51,882.28	9,604.42	44,738.44	7,143.84	86	27,735.23
5120.005	Health Insurance	46,133.28	3,844.36	41,207.40	4,925.88	89	27,911.46
5120.006	Life Insurance	22.20	1.85	15.47	6.73	70	14.29
5120.007	Workmen's Compensation	1,040.26	126.74	781.95	258.31	75	724.28
5120 - Totals		\$123,186.28	\$18,555.05	\$106,690.54	\$16,495.74	87%	\$76,550.74
5201							
5201.000	Training and Travel	4,750.00	620.72	3,357.97	1,392.03	71	2,093.56
5201 - Totals		\$4,750.00	\$620.72	\$3,357.97	\$1,392.03	71%	\$2,093.56
5204							
5204.000	Telephone	370.00	66.48	336.58	33.42	91	302.94
5204.001	Cell Phone Stipend	600.00	50.00	425.00	175.00	71	350.00
5204 - Totals		\$970.00	\$116.48	\$761.58	\$208.42	79%	\$652.94
5206							
5206.000	Supplies	1,200.00	253.85	835.18	364.82	70	763.67
5206 - Totals		\$1,200.00	\$253.85	\$835.18	\$364.82	70%	\$763.67
5207							
5207.000	Repairs & Maintenance	800.00	.00	1,560.00	(760.00)	195	1,560.00
5207 - Totals		\$800.00	\$0.00	\$1,560.00	(\$760.00)	195%	\$1,560.00
5211							
5211.000	Data Processing Fees	15,570.00	1,297.50	11,677.50	3,892.50	75	11,041.47
5211.001	Information Technology Special Projects	1,764.00	.00	1,764.00	.00	100	.00
5211 - Totals		\$17,334.00	\$1,297.50	\$13,441.50	\$3,892.50	78%	\$11,041.47
5212							
5212.000	Contracted/Purchased Serv	.00	.00	.00	.00	+++	(.60)
5212 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$0.60)



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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 500 - Administrative							
Department 002 - Attorney							
5221							
5221.000	Transportation/Vehicles	900.00	75.00	600.00	300.00	67	750.00
5221 - Totals		\$900.00	\$75.00	\$600.00	\$300.00	67%	\$750.00
5224							
5224.000	Dues & Publications	750.00	.00	.00	750.00	0	895.65
5224 - Totals		\$750.00	\$0.00	\$0.00	\$750.00	0%	\$895.65
5225							
5225.000	Legal Expenditures	578,876.00	27,174.68	208,836.15	370,039.85	36	(79,292.03)
5225 - Totals		\$578,876.00	\$27,174.68	\$208,836.15	\$370,039.85	36%	(\$79,292.03)
Department 002 - Attorney Totals		\$917,890.28	\$67,782.44	\$467,432.49	\$450,457.79	51%	\$130,240.09
Department 003 - Municipal Clerk							
5110							
5110.001	Regular Salaries/Wages	148,265.70	16,937.60	99,524.80	48,740.90	67	101,567.84
5110.002	Holidays	.00	.00	1,487.60	(1,487.60)	+++	1,684.52
5110.003	Sick Leave	.00	487.04	1,461.12	(1,461.12)	+++	2,159.28
5110.010	Temp Wages	20,000.00	159.20	1,398.19	18,601.81	7	5,012.00
5110 - Totals		\$168,265.70	\$17,583.84	\$103,871.71	\$64,393.99	62%	\$110,423.64
5120							
5120.001	Annual Leave	5,964.00	730.56	13,861.68	(7,897.68)	232	10,641.04
5120.002	SBS	10,735.49	1,128.80	7,290.61	3,444.88	68	7,507.07
5120.003	Medicare	2,539.38	267.03	1,724.55	814.83	68	1,775.74
5120.004	PERS	40,673.30	9,245.12	40,959.94	(286.64)	101	24,206.29
5120.005	Health Insurance	57,060.12	4,755.34	42,798.06	14,262.06	75	40,383.09
5120.006	Life Insurance	28.32	2.36	21.63	6.69	76	21.24
5120.007	Workmen's Compensation	862.88	93.93	597.67	265.21	69	685.87
5120 - Totals		\$117,863.49	\$16,223.14	\$107,254.14	\$10,609.35	91%	\$85,220.34
5201							
5201.000	Training and Travel	10,550.00	1,614.88	6,351.06	4,198.94	60	7,358.86
5201 - Totals		\$10,550.00	\$1,614.88	\$6,351.06	\$4,198.94	60%	\$7,358.86
5204							
5204.000	Telephone	970.00	66.48	307.83	662.17	32	276.84
5204.001	Cell Phone Stipend	.00	25.00	225.00	(225.00)	+++	225.00
5204 - Totals		\$970.00	\$91.48	\$532.83	\$437.17	55%	\$501.84



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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 500 - Administrative							
Department 003 - Municipal Clerk							
5206							
5206.000	Supplies	8,500.00	253.62	5,829.45	2,670.55	69	5,455.02
	5206 - Totals	\$8,500.00	\$253.62	\$5,829.45	\$2,670.55	69%	\$5,455.02
5207							
5207.000	Repairs & Maintenance	780.00	.00	1,560.00	(780.00)	200	1,560.00
	5207 - Totals	\$780.00	\$0.00	\$1,560.00	(\$780.00)	200%	\$1,560.00
5211							
5211.000	Data Processing Fees	24,497.00	2,041.42	18,372.78	6,124.22	75	15,551.28
5211.001	Information Technology Special Projects	3,087.00	.00	3,087.00	.00	100	.00
	5211 - Totals	\$27,584.00	\$2,041.42	\$21,459.78	\$6,124.22	78%	\$15,551.28
5212							
5212.000	Contracted/Purchased Serv	27,000.00	2,143.75	20,830.75	6,169.25	77	30,486.63
	5212 - Totals	\$27,000.00	\$2,143.75	\$20,830.75	\$6,169.25	77%	\$30,486.63
5221							
5221.000	Transportation/Vehicles	900.00	75.00	675.00	225.00	75	675.00
	5221 - Totals	\$900.00	\$75.00	\$675.00	\$225.00	75%	\$675.00
5222							
5222.000	Postage	100.00	.00	.00	100.00	0	26.90
	5222 - Totals	\$100.00	\$0.00	\$0.00	\$100.00	0%	\$26.90
5224							
5224.000	Dues & Publications	7,940.00	.00	2,813.40	5,126.60	35	3,418.25
	5224 - Totals	\$7,940.00	\$0.00	\$2,813.40	\$5,126.60	35%	\$3,418.25
5226							
5226.000	Advertising	28,000.00	6,234.45	27,790.90	209.10	99	21,885.75
	5226 - Totals	\$28,000.00	\$6,234.45	\$27,790.90	\$209.10	99%	\$21,885.75
5227							
5227.001	Rent-Buildings	15,100.00	1,420.66	12,493.51	2,606.49	83	12,089.54
	5227 - Totals	\$15,100.00	\$1,420.66	\$12,493.51	\$2,606.49	83%	\$12,089.54
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	\$47,682.24	\$311,469.81	\$102,083.38	75%	\$294,687.80



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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 500 - Administrative							
Department 004 - Finance							
5110							
5110.001	Regular Salaries/Wages	870,557.00	85,195.88	536,718.19	333,838.81	62	554,618.69
5110.002	Holidays	.00	3,001.32	30,975.42	(30,975.42)	+++	32,009.12
5110.003	Sick Leave	.00	775.10	20,203.69	(20,203.69)	+++	23,527.89
5110.004	Overtime	.00	.00	156.20	(156.20)	+++	290.40
5110 - Totals		\$870,557.00	\$88,972.30	\$588,053.50	\$282,503.50	68%	\$610,446.10
5120							
5120.001	Annual Leave	31,911.00	5,366.95	40,485.69	(8,574.69)	127	38,536.42
5120.002	SBS	55,322.00	5,782.98	38,068.39	17,253.61	69	39,777.75
5120.003	Medicare	13,086.00	1,367.92	9,115.38	3,970.62	70	9,409.14
5120.004	PERS	238,819.00	43,350.60	204,336.19	34,482.81	86	141,244.36
5120.005	Health Insurance	300,255.00	17,465.32	173,879.81	126,375.19	58	207,996.24
5120.006	Life Insurance	168.00	12.12	116.83	51.17	70	121.01
5120.007	Workmen's Compensation	4,441.00	481.12	3,165.89	1,275.11	71	3,781.59
5120.008	Unemployment	.00	.00	.00	.00	+++	860.00
5120 - Totals		\$644,002.00	\$73,827.01	\$469,168.18	\$174,833.82	73%	\$441,726.51
5201							
5201.000	Training and Travel	14,300.00	1,902.22	9,917.18	4,382.82	69	7,621.28
5201 - Totals		\$14,300.00	\$1,902.22	\$9,917.18	\$4,382.82	69%	\$7,621.28
5204							
5204.000	Telephone	.00	(10.00)	(90.00)	90.00	+++	(90.00)
5204 - Totals		\$0.00	(\$10.00)	(\$90.00)	\$90.00	+++	(\$90.00)
5206							
5206.000	Supplies	15,914.70	821.90	6,305.11	9,609.59	40	6,018.97
5206 - Totals		\$15,914.70	\$821.90	\$6,305.11	\$9,609.59	40%	\$6,018.97
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	100,620.72	33,540.28	75	94,780.53
5211.001	Information Technology Special Projects	31,758.00	.00	31,758.00	.00	100	.00
5211 - Totals		\$165,919.00	\$11,180.08	\$132,378.72	\$33,540.28	80%	\$94,780.53



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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 500 - Administrative							
Department 004 - Finance							
5212							
5212.000	Contracted/Purchased Serv	129,200.00	9,552.42	93,356.27	35,843.73	72	90,771.86
5212 - Totals		\$129,200.00	\$9,552.42	\$93,356.27	\$35,843.73	72%	\$90,771.86
5221							
5221.000	Transportation/Vehicles	.00	.00	106.82	(106.82)	+++	.00
5221 - Totals		\$0.00	\$0.00	\$106.82	(\$106.82)	+++	\$0.00
5222							
5222.000	Postage	100.00	.00	24.70	75.30	25	57.92
5222 - Totals		\$100.00	\$0.00	\$24.70	\$75.30	25%	\$57.92
5223							
5223.000	Tools & Small Equipment	500.00	.00	817.99	(317.99)	164	258.39
5223 - Totals		\$500.00	\$0.00	\$817.99	(\$317.99)	164%	\$258.39
5224							
5224.000	Dues & Publications	700.00	.00	320.00	380.00	46	320.00
5224 - Totals		\$700.00	\$0.00	\$320.00	\$380.00	46%	\$320.00
5226							
5226.000	Advertising	3,350.00	226.80	723.45	2,626.55	22	5,399.45
5226 - Totals		\$3,350.00	\$226.80	\$723.45	\$2,626.55	22%	\$5,399.45
5229							
5229.000	Investment Expenses	85,200.00	13,476.11	53,816.07	31,383.93	63	27,476.46
5229 - Totals		\$85,200.00	\$13,476.11	\$53,816.07	\$31,383.93	63%	\$27,476.46
5290							
5290.000	Other Expenses	1,000.00	1,010.00	1,543.43	(543.43)	154	87.98
5290 - Totals		\$1,000.00	\$1,010.00	\$1,543.43	(\$543.43)	154%	\$87.98
Department 004 - Finance Totals		\$1,931,742.70	\$200,958.84	\$1,356,441.42	\$575,301.28	70%	\$1,284,875.45
Department 005 - Assessing							
5110							
5110.001	Regular Salaries/Wages	189,146.00	20,132.75	117,227.40	71,918.60	62	123,898.86
5110.002	Holidays	.00	743.44	7,575.88	(7,575.88)	+++	7,079.51
5110.003	Sick Leave	.00	819.04	7,393.71	(7,393.71)	+++	3,000.34
5110 - Totals		\$189,146.00	\$21,695.23	\$132,196.99	\$56,949.01	70%	\$133,978.71
5120							
5120.001	Annual Leave	7,418.00	2,275.98	13,154.91	(5,736.91)	177	7,423.73



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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 500 - Administrative							
Department 005 - Assessing							
5120.002	SBS	12,050.00	1,477.12	8,979.14	3,070.86	75	8,736.95
5120.003	Medicare	2,851.00	349.41	2,123.91	727.09	74	2,066.66
5120.004	PERS	51,889.00	10,133.67	46,557.46	5,331.54	90	30,888.49
5120.005	Health Insurance	68,813.00	5,733.94	48,717.46	20,095.54	71	48,693.51
5120.006	Life Insurance	25.00	2.52	21.50	3.50	86	18.09
5120.007	Workmen's Compensation	965.00	122.89	747.00	218.00	77	833.55
5120 - Totals		\$144,011.00	\$20,095.53	\$120,301.38	\$23,709.62	84%	\$98,660.98
5201							
5201.000	Training and Travel	7,100.00	360.91	8,128.45	(1,028.45)	114	1,655.37
5201 - Totals		\$7,100.00	\$360.91	\$8,128.45	(\$1,028.45)	114%	\$1,655.37
5204							
5204.000	Telephone	740.00	132.96	595.82	144.18	81	553.68
5204.001	Cell Phone Stipend	.00	50.00	450.00	(450.00)	+++	450.00
5204 - Totals		\$740.00	\$182.96	\$1,045.82	(\$305.82)	141%	\$1,003.68
5206							
5206.000	Supplies	1,000.00	12.99	733.12	266.88	73	1,039.14
5206 - Totals		\$1,000.00	\$12.99	\$733.12	\$266.88	73%	\$1,039.14
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	68.29	931.71	7	769.84
5207 - Totals		\$1,000.00	\$0.00	\$68.29	\$931.71	7%	\$769.84
5211							
5211.000	Data Processing Fees	37,316.00	3,109.67	27,987.03	9,328.97	75	28,067.22
5211.001	Information Technology Special Projects	12,351.00	.00	12,351.00	.00	100	.00
5211 - Totals		\$49,667.00	\$3,109.67	\$40,338.03	\$9,328.97	81%	\$28,067.22
5212							
5212.000	Contracted/Purchased Serv	41,735.00	4,729.95	11,751.14	29,983.86	28	.00
5212 - Totals		\$41,735.00	\$4,729.95	\$11,751.14	\$29,983.86	28%	\$0.00
5214							
5214.000	Interdepartment Services	.00	.00	472.46	(472.46)	+++	.00
5214 - Totals		\$0.00	\$0.00	\$472.46	(\$472.46)	+++	\$0.00
5221							
5221.000	Transportation/Vehicles	5,797.00	379.59	3,562.59	2,234.41	61	3,031.74
5221 - Totals		\$5,797.00	\$379.59	\$3,562.59	\$2,234.41	61%	\$3,031.74



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 005 - Assessing							
5222							
5222.000	Postage	5,600.00	1,094.83	1,154.45	4,445.55	21	289.98
	5222 - Totals	\$5,600.00	\$1,094.83	\$1,154.45	\$4,445.55	21%	\$289.98
5223							
5223.000	Tools & Small Equipment	1,000.00	.00	893.93	106.07	89	2,179.93
	5223 - Totals	\$1,000.00	\$0.00	\$893.93	\$106.07	89%	\$2,179.93
5224							
5224.000	Dues & Publications	8,670.00	1,138.00	2,404.35	6,265.65	28	4,069.10
	5224 - Totals	\$8,670.00	\$1,138.00	\$2,404.35	\$6,265.65	28%	\$4,069.10
5226							
5226.000	Advertising	1,500.00	.00	.00	1,500.00	0	336.60
	5226 - Totals	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$336.60
5290							
5290.000	Other Expenses	.00	12.99	831.05	(831.05)	+++	255.40
	5290 - Totals	\$0.00	\$12.99	\$831.05	(\$831.05)	+++	\$255.40
	Department 005 - Assessing Totals	\$456,966.00	\$52,812.65	\$323,882.05	\$133,083.95	71%	\$275,337.69
Department 006 - Planning							
5110							
5110.001	Regular Salaries/Wages	131,220.05	7,062.08	19,987.68	111,232.37	15	87,835.02
5110.002	Holidays	.00	243.52	554.32	(554.32)	+++	4,014.40
5110.003	Sick Leave	.00	.00	898.49	(898.49)	+++	1,108.00
5110.004	Overtime	.00	.00	69.00	(69.00)	+++	.00
5110.010	Temp Wages	.00	14,220.00	40,278.35	(40,278.35)	+++	.00
	5110 - Totals	\$131,220.05	\$21,525.60	\$61,787.84	\$69,432.21	47%	\$92,957.42
5120							
5120.001	Annual Leave	4,739.00	.00	6,904.03	(2,165.03)	146	3,657.28
5120.002	SBS	8,334.38	1,319.53	4,212.34	4,122.04	51	5,931.77
5120.003	Medicare	1,971.41	312.12	996.41	975.00	51	1,403.09
5120.004	PERS	35,997.38	4,957.22	14,705.97	21,291.41	41	21,255.30
5120.005	Health Insurance	12,527.76	1,954.85	6,908.42	5,619.34	55	8,864.82
5120.006	Life Insurance	22.20	.00	3.03	19.17	14	16.65
5120.007	Workmen's Compensation	669.30	109.78	313.85	355.45	47	569.91
	5120 - Totals	\$64,261.43	\$8,653.50	\$34,044.05	\$30,217.38	53%	\$41,698.82



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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 500 - Administrative							
Department 006 - Planning							
5201							
5201.000	Training and Travel	5,000.00	48.75	6,139.23	(1,139.23)	123	1,449.12
5201 - Totals		\$5,000.00	\$48.75	\$6,139.23	(\$1,139.23)	123%	\$1,449.12
5204							
5204.001	Cell Phone Stipend	300.00	.00	25.00	275.00	8	150.00
5204 - Totals		\$300.00	\$0.00	\$25.00	\$275.00	8%	\$150.00
5206							
5206.000	Supplies	3,000.00	58.57	446.81	2,553.19	15	1,741.74
5206 - Totals		\$3,000.00	\$58.57	\$446.81	\$2,553.19	15%	\$1,741.74
5207							
5207.000	Repairs & Maintenance	825.00	.00	68.29	756.71	8	825.00
5207 - Totals		\$825.00	\$0.00	\$68.29	\$756.71	8%	\$825.00
5211							
5211.000	Data Processing Fees	18,087.00	1,507.25	13,565.25	4,521.75	75	16,562.97
5211.001	Information Technology Special Projects	9,705.00	.00	9,705.00	.00	100	.00
5211 - Totals		\$27,792.00	\$1,507.25	\$23,270.25	\$4,521.75	84%	\$16,562.97
5212							
5212.000	Contracted/Purchased Serv	25,000.00	199.00	40,975.25	(15,975.25)	164	27,670.74
5212 - Totals		\$25,000.00	\$199.00	\$40,975.25	(\$15,975.25)	164%	\$27,670.74
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	12.95	13.95	(13.95)	+++	.00
5222 - Totals		\$0.00	\$12.95	\$13.95	(\$13.95)	+++	\$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	95.00	195.00	480.00	29	306.00
5224 - Totals		\$675.00	\$95.00	\$195.00	\$480.00	29%	\$306.00



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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 500 - Administrative							
Department 006 - Planning							
5226							
5226.000	Advertising	.00	620.00	2,597.35	(2,597.35)	+++	.00
	5226 - Totals	\$0.00	\$620.00	\$2,597.35	(\$2,597.35)	+++	\$0.00
5290							
5290.000	Other Expenses	.00	20.00	134.85	(134.85)	+++	.00
	5290 - Totals	\$0.00	\$20.00	\$134.85	(\$134.85)	+++	\$0.00
	Department 006 - Planning Totals	\$259,376.48	\$32,740.62	\$169,697.87	\$89,678.61	65%	\$183,361.81
Department 007 - General Office							
Sub-Department 801 - 100 Lincoln St Bldg							
5203							
5203.001	Electric	45,000.00	6,347.99	38,921.05	6,078.95	86	43,569.18
	5203 - Totals	\$45,000.00	\$6,347.99	\$38,921.05	\$6,078.95	86%	\$43,569.18
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
5205							
5205.000	Insurance	53,175.00	(5,076.12)	78,730.29	(25,555.29)	148	52,484.03
	5205 - Totals	\$53,175.00	(\$5,076.12)	\$78,730.29	(\$25,555.29)	148%	\$52,484.03
5206							
5206.000	Supplies	10,000.00	2,084.00	8,141.22	1,858.78	81	7,345.32
	5206 - Totals	\$10,000.00	\$2,084.00	\$8,141.22	\$1,858.78	81%	\$7,345.32
5207							
5207.000	Repairs & Maintenance	2,150.00	.00	1,655.00	495.00	77	1,000.00
	5207 - Totals	\$2,150.00	\$0.00	\$1,655.00	\$495.00	77%	\$1,000.00
5208							
5208.000	Bldg Repair & Maint	35,000.00	12,605.44	23,233.95	11,766.05	66	23,459.11
	5208 - Totals	\$35,000.00	\$12,605.44	\$23,233.95	\$11,766.05	66%	\$23,459.11
5212							
5212.000	Contracted/Purchased Serv	34,800.00	2,844.33	25,598.97	9,201.03	74	25,598.97
	5212 - Totals	\$34,800.00	\$2,844.33	\$25,598.97	\$9,201.03	74%	\$25,598.97



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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 500 - Administrative							
Department 007 - General Office							
Sub-Department 801 - 100 Lincoln St Bldg							
5221							
5221.000	Transportation/Vehicles	3,688.00	276.87	2,639.37	1,048.63	72	3,670.23
5221 - Totals		\$3,688.00	\$276.87	\$2,639.37	\$1,048.63	72%	\$3,670.23
5222							
5222.000	Postage	35,000.00	14.60	15,960.88	19,039.12	46	20,080.50
5222 - Totals		\$35,000.00	\$14.60	\$15,960.88	\$19,039.12	46%	\$20,080.50
5223							
5223.000	Tools & Small Equipment	.00	.00	113.36	(113.36)	+++	.00
5223 - Totals		\$0.00	\$0.00	\$113.36	(\$113.36)	+++	\$0.00
5227							
5227.002	Rent-Equipment	7,201.00	1,567.65	4,902.95	2,298.05	68	4,268.04
5227 - Totals		\$7,201.00	\$1,567.65	\$4,902.95	\$2,298.05	68%	\$4,268.04
5231							
5231.000	Credit Card Expense	75,500.00	1,196.34	61,020.22	14,479.78	81	65,730.42
5231 - Totals		\$75,500.00	\$1,196.34	\$61,020.22	\$14,479.78	81%	\$65,730.42
5290							
5290.000	Other Expenses	.00	.00	293.42	(293.42)	+++	(143.83)
5290 - Totals		\$0.00	\$0.00	\$293.42	(\$293.42)	+++	(\$143.83)
Sub-Department 801 - 100 Lincoln St Bldg Totals		\$309,314.00	\$21,861.10	\$261,210.68	\$48,103.32	84%	\$247,061.97
Sub-Department 802 - 304 Lake St Building							
5203							
5203.001	Electric	70,000.00	5,670.25	47,115.41	22,884.59	67	40,406.15
5203.005	Heating Fuel	.00	.00	528.29	(528.29)	+++	843.44
5203.006	Interruptable electric	20,000.00	3,614.30	20,018.09	(18.09)	100	14,903.04
5203 - Totals		\$90,000.00	\$9,284.55	\$67,661.79	\$22,338.21	75%	\$56,152.63
5204							
5204.000	Telephone	1,500.00	135.36	1,133.68	366.32	76	1,154.15
5204 - Totals		\$1,500.00	\$135.36	\$1,133.68	\$366.32	76%	\$1,154.15
5208							
5208.000	Bldg Repair & Maint	35,000.00	8,586.92	30,578.72	4,421.28	87	24,729.06
5208 - Totals		\$35,000.00	\$8,586.92	\$30,578.72	\$4,421.28	87%	\$24,729.06



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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 500 - Administrative							
Department 007 - General Office							
Sub-Department 802 - 304 Lake St Building							
5212							
5212.000	Contracted/Purchased Serv	54,000.00	4,448.81	40,039.29	13,960.71	74	40,039.29
	5212 - Totals	\$54,000.00	\$4,448.81	\$40,039.29	\$13,960.71	74%	\$40,039.29
	Sub-Department 802 - 304 Lake St Building Totals	\$180,500.00	\$22,455.64	\$139,413.48	\$41,086.52	77%	\$122,075.13
	Department 007 - General Office Totals	\$489,814.00	\$44,316.74	\$400,624.16	\$89,189.84	82%	\$369,137.10
Department 008 - Other Expenditures							
5212							
5212.001	Sitka Historical Contract	97,200.00	.00	72,900.00	24,300.00	75	72,900.00
5212.002	SEDA Contract	63,000.00	.00	47,250.00	15,750.00	75	47,250.00
	5212 - Totals	\$160,200.00	\$0.00	\$120,150.00	\$40,050.00	75%	\$120,150.00
5228							
5228.000	Donations	133,000.00	.00	120,000.00	13,000.00	90	117,833.00
5228.001	Pass through grants	39,222.00	3,868.90	.24	39,221.76	0	28,752.27
	5228 - Totals	\$172,222.00	\$3,868.90	\$120,000.24	\$52,221.76	70%	\$146,585.27
5290							
5290.000	Other Expenses	.00	100.00	200.00	(200.00)	+++	.00
	5290 - Totals	\$0.00	\$100.00	\$200.00	(\$200.00)	+++	\$0.00
	Department 008 - Other Expenditures Totals	\$332,422.00	\$3,968.90	\$240,350.24	\$92,071.76	72%	\$266,735.27
	Division 500 - Administrative Totals	\$6,097,759.29	\$582,166.16	\$4,151,253.63	\$1,946,505.66	68%	\$3,536,625.83
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	154,004.00	14,541.94	96,242.42	57,761.58	62	97,756.72
5110.002	Holidays	.00	1,105.96	5,593.32	(5,593.32)	+++	5,596.56
5110.003	Sick Leave	.00	1,891.66	12,464.38	(12,464.38)	+++	2,904.32
5110.004	Overtime	.00	.00	.00	.00	+++	443.25
	5110 - Totals	\$154,004.00	\$17,539.56	\$114,300.12	\$39,703.88	74%	\$106,700.85
5120							
5120.001	Annual Leave	19,576.00	885.24	11,925.16	7,650.84	61	10,918.20



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 800 - Administration							
5120.002	SBS	10,696.00	1,134.04	7,778.98	2,917.02	73	7,251.52
5120.003	Medicare	2,530.00	268.24	1,840.06	689.94	73	1,715.25
5120.004	PERS	42,248.00	7,802.45	36,720.58	5,527.42	87	24,772.82
5120.005	Health Insurance	92,034.00	3,844.36	34,599.24	57,434.76	38	32,646.96
5120.006	Life Insurance	23.00	1.85	16.65	6.35	72	16.65
5120.007	Workmen's Compensation	5,519.00	661.65	4,146.08	1,372.92	75	3,981.82
5120 - Totals		\$172,626.00	\$14,597.83	\$97,026.75	\$75,599.25	56%	\$81,303.22
5201							
5201.000	Training and Travel	38,800.00	3,452.01	19,144.34	19,655.66	49	13,318.84
5201 - Totals		\$38,800.00	\$3,452.01	\$19,144.34	\$19,655.66	49%	\$13,318.84
5202							
5202.000	Uniforms	1,000.00	351.60	2,448.38	(1,448.38)	245	1,478.86
5202 - Totals		\$1,000.00	\$351.60	\$2,448.38	(\$1,448.38)	245%	\$1,478.86
5204							
5204.000	Telephone	86,150.00	6,322.75	55,122.23	31,027.77	64	78,985.94
5204 - Totals		\$86,150.00	\$6,322.75	\$55,122.23	\$31,027.77	64%	\$78,985.94
5205							
5205.000	Insurance	53,227.00	(3,820.30)	63,366.96	(10,139.96)	119	53,226.76
5205 - Totals		\$53,227.00	(\$3,820.30)	\$63,366.96	(\$10,139.96)	119%	\$53,226.76
5206							
5206.000	Supplies	10,000.00	1,604.64	5,767.01	4,232.99	58	9,124.62
5206 - Totals		\$10,000.00	\$1,604.64	\$5,767.01	\$4,232.99	58%	\$9,124.62
5207							
5207.000	Repairs & Maintenance	2,000.00	.00	.00	2,000.00	0	1,295.13
5207 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$1,295.13
5208							
5208.000	Bldg Repair & Maint	7,500.00	1,032.64	2,929.11	4,570.89	39	5,593.01
5208 - Totals		\$7,500.00	\$1,032.64	\$2,929.11	\$4,570.89	39%	\$5,593.01
5211							
5211.000	Data Processing Fees	208,835.00	17,402.92	156,626.28	52,208.72	75	148,686.75
5211.001	Information Technology Special Projects	111,168.00	.00	111,168.00	.00	100	.00
5211 - Totals		\$320,003.00	\$17,402.92	\$267,794.28	\$52,208.72	84%	\$148,686.75



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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 800 - Administration							
5212							
5212.000	Contracted/Purchased Serv	6,000.00	.00	5,363.75	636.25	89	6,482.87
	5212 - Totals	\$6,000.00	\$0.00	\$5,363.75	\$636.25	89%	\$6,482.87
5221							
5221.000	Transportation/Vehicles	.00	75.00	675.00	(675.00)	+++	675.00
	5221 - Totals	\$0.00	\$75.00	\$675.00	(\$675.00)	+++	\$675.00
5222							
5222.000	Postage	.00	.00	500.00	(500.00)	+++	30.20
	5222 - Totals	\$0.00	\$0.00	\$500.00	(\$500.00)	+++	\$30.20
5223							
5223.000	Tools & Small Equipment	12,000.00	1,660.19	4,736.34	7,263.66	39	8,700.73
	5223 - Totals	\$12,000.00	\$1,660.19	\$4,736.34	\$7,263.66	39%	\$8,700.73
5224							
5224.000	Dues & Publications	2,500.00	.00	2,428.78	71.22	97	705.56
	5224 - Totals	\$2,500.00	\$0.00	\$2,428.78	\$71.22	97%	\$705.56
5226							
5226.000	Advertising	5,600.00	1,431.60	2,274.35	3,325.65	41	1,325.28
	5226 - Totals	\$5,600.00	\$1,431.60	\$2,274.35	\$3,325.65	41%	\$1,325.28
5227							
5227.001	Rent-Buildings	14,100.00	1,175.00	10,575.00	3,525.00	75	10,575.00
5227.002	Rent-Equipment	600.00	.00	.00	600.00	0	.00
	5227 - Totals	\$14,700.00	\$1,175.00	\$10,575.00	\$4,125.00	72%	\$10,575.00
5290							
5290.000	Other Expenses	19,000.00	73.00	8,075.61	10,924.39	43	7,680.73
	5290 - Totals	\$19,000.00	\$73.00	\$8,075.61	\$10,924.39	43%	\$7,680.73
	Sub-Department 800 - Administration Totals	\$905,110.00	\$62,898.44	\$662,528.01	\$242,581.99	73%	\$535,889.35
	Sub-Department 803 - Patrol						
5110							
5110.001	Regular Salaries/Wages	1,021,446.39	79,022.66	567,139.53	454,306.86	56	588,285.88
5110.002	Holidays	.00	3,894.52	36,352.52	(36,352.52)	+++	36,977.32
5110.003	Sick Leave	.00	.00	1,729.63	(1,729.63)	+++	8,183.58



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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 803 - Patrol							
5110.004	Overtime	224,796.00	24,152.51	160,350.72	64,445.28	71	186,306.91
5110	- Totals	\$1,246,242.39	\$107,069.69	\$765,572.40	\$480,669.99	61%	\$819,753.69
5120							
5120.001	Annual Leave	51,305.00	16,539.01	75,898.82	(24,593.82)	148	78,755.94
5120.002	SBS	73,556.11	7,586.39	51,671.00	21,885.11	70	55,158.48
5120.003	Medicare	18,814.33	1,794.56	12,222.39	6,591.94	65	12,624.24
5120.004	PERS	341,880.33	54,734.56	263,996.12	77,884.21	77	189,564.98
5120.005	Health Insurance	433,047.60	30,446.51	278,467.83	154,579.77	64	285,414.28
5120.006	Life Insurance	171.84	13.63	125.45	46.39	73	136.35
5120.007	Workmen's Compensation	62,810.94	6,047.88	41,082.23	21,728.71	65	42,918.77
5120.008	Unemployment	.00	.00	.00	.00	+++	3,244.55
5120	- Totals	\$981,586.15	\$117,162.54	\$723,463.84	\$258,122.31	74%	\$667,817.59
5201							
5201.000	Training and Travel	30,000.00	691.57	11,767.80	18,232.20	39	20,436.45
5201	- Totals	\$30,000.00	\$691.57	\$11,767.80	\$18,232.20	39%	\$20,436.45
5202							
5202.000	Uniforms	27,400.00	1,468.37	9,494.75	17,905.25	35	10,175.08
5202	- Totals	\$27,400.00	\$1,468.37	\$9,494.75	\$17,905.25	35%	\$10,175.08
5204							
5204.001	Cell Phone Stipend	900.00	75.00	775.00	125.00	86	714.52
5204	- Totals	\$900.00	\$75.00	\$775.00	\$125.00	86%	\$714.52
5206							
5206.000	Supplies	16,000.00	147.98	14,227.19	1,772.81	89	11,337.31
5206	- Totals	\$16,000.00	\$147.98	\$14,227.19	\$1,772.81	89%	\$11,337.31
5207							
5207.000	Repairs & Maintenance	800.00	.00	11.99	788.01	1	487.22
5207	- Totals	\$800.00	\$0.00	\$11.99	\$788.01	1%	\$487.22
5212							
5212.000	Contracted/Purchased Serv	5,000.00	749.96	4,066.15	933.85	81	4,569.41
5212	- Totals	\$5,000.00	\$749.96	\$4,066.15	\$933.85	81%	\$4,569.41



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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 803 - Patrol							
5221							
5221.000	Transportation/Vehicles	125,521.00	9,999.34	98,879.83	26,641.17	79	82,117.47
	5221 - Totals	\$125,521.00	\$9,999.34	\$98,879.83	\$26,641.17	79%	\$82,117.47
5223							
5223.000	Tools & Small Equipment	(15,500.00)	330.00	7,307.42	(22,807.42)	(47)	6,843.53
	5223 - Totals	(\$15,500.00)	\$330.00	\$7,307.42	(\$22,807.42)	(47%)	\$6,843.53
5290							
5290.000	Other Expenses	13,500.00	1,246.00	6,679.33	6,820.67	49	4,449.41
	5290 - Totals	\$13,500.00	\$1,246.00	\$6,679.33	\$6,820.67	49%	\$4,449.41
	Sub-Department 803 - Patrol Totals	\$2,431,449.54	\$238,940.45	\$1,642,245.70	\$789,203.84	68%	\$1,628,701.68
Sub-Department 804 - Services							
5110							
5110.001	Regular Salaries/Wages	292,438.47	26,579.10	169,489.25	122,949.22	58	176,620.33
5110.002	Holidays	.00	1,607.16	13,031.88	(13,031.88)	+++	12,909.36
5110.004	Overtime	.00	2,971.96	42,237.00	(42,237.00)	+++	33,709.51
5110.010	Temp Wages	.00	.00	4,762.50	(4,762.50)	+++	.00
	5110 - Totals	\$292,438.47	\$31,158.22	\$229,520.63	\$62,917.84	78%	\$223,239.20
5120							
5120.001	Annual Leave	14,312.00	4,926.06	11,784.12	2,527.88	82	14,255.06
5120.002	SBS	18,803.69	2,211.98	14,792.01	4,011.68	79	14,558.40
5120.003	Medicare	4,447.88	523.23	3,498.92	948.96	79	3,443.67
5120.004	PERS	80,224.47	15,558.28	74,930.11	5,294.36	93	51,410.14
5120.005	Health Insurance	155,737.32	7,530.91	79,008.87	76,728.45	51	96,597.69
5120.006	Life Insurance	58.56	2.36	38.50	20.06	66	46.44
5120.007	Workmen's Compensation	1,491.15	179.76	1,218.94	272.21	82	1,456.60
	5120 - Totals	\$275,075.07	\$30,932.58	\$185,271.47	\$89,803.60	67%	\$181,768.00
5201							
5201.000	Training and Travel	10,500.00	371.73	1,992.99	8,507.01	19	4,736.41
	5201 - Totals	\$10,500.00	\$371.73	\$1,992.99	\$8,507.01	19%	\$4,736.41



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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							
5202							
5202.000	Uniforms	2,400.00	90.00	978.30	1,421.70	41	1,990.54
	5202 - Totals	\$2,400.00	\$90.00	\$978.30	\$1,421.70	41%	\$1,990.54
5206							
5206.000	Supplies	7,000.00	294.51	3,768.62	3,231.38	54	3,452.45
	5206 - Totals	\$7,000.00	\$294.51	\$3,768.62	\$3,231.38	54%	\$3,452.45
5222							
5222.000	Postage	4,000.00	588.79	2,196.98	1,803.02	55	2,646.16
	5222 - Totals	\$4,000.00	\$588.79	\$2,196.98	\$1,803.02	55%	\$2,646.16
5223							
5223.000	Tools & Small Equipment	1,000.00	.00	325.95	674.05	33	493.87
	5223 - Totals	\$1,000.00	\$0.00	\$325.95	\$674.05	33%	\$493.87
5226							
5226.000	Advertising	.00	.00	559.30	(559.30)	+++	2,167.55
	5226 - Totals	\$0.00	\$0.00	\$559.30	(\$559.30)	+++	\$2,167.55
5290							
5290.000	Other Expenses	6,000.00	905.00	4,245.00	1,755.00	71	4,240.34
	5290 - Totals	\$6,000.00	\$905.00	\$4,245.00	\$1,755.00	71%	\$4,240.34
	Sub-Department 804 - Services Totals	\$598,413.54	\$64,340.83	\$428,859.24	\$169,554.30	72%	\$424,734.52
Sub-Department 805 - Animal Control							
5110							
5110.001	Regular Salaries/Wages	46,768.80	5,192.32	29,396.88	17,371.92	63	27,577.23
5110.002	Holidays	.00	185.44	1,668.96	(1,668.96)	+++	1,647.84
5110.004	Overtime	.00	139.08	1,404.70	(1,404.70)	+++	276.73
	5110 - Totals	\$46,768.80	\$5,516.84	\$32,470.54	\$14,298.26	69%	\$29,501.80
5120							
5120.001	Annual Leave	2,227.00	185.44	4,265.12	(2,038.12)	192	5,576.85
5120.002	SBS	3,004.21	349.54	2,251.84	752.37	75	2,150.37
5120.003	Medicare	710.61	82.68	532.67	177.94	75	508.64
5120.004	PERS	12,830.24	2,421.51	11,582.88	1,247.36	90	7,717.30
5120.005	Health Insurance	35,232.84	3,111.66	28,004.94	7,227.90	79	26,424.63



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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 805 - Animal Control							
5120.006	Life Insurance	14.16	1.18	10.62	3.54	75	10.62
5120.007	Workmen's Compensation	2,553.46	311.34	2,005.76	547.70	79	1,719.89
5120	- Totals	\$56,572.52	\$6,463.35	\$48,653.83	\$7,918.69	86%	\$44,108.30
5201							
5201.000	Training and Travel	2,000.00	.00	.00	2,000.00	0	972.30
5201	- Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$972.30
5202							
5202.000	Uniforms	1,000.00	.00	.00	1,000.00	0	328.47
5202	- Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$328.47
5203							
5203.001	Electric	8,000.00	3,810.28	9,135.41	(1,135.41)	114	6,510.58
5203.005	Heating Fuel	7,000.00	1,712.34	7,571.28	(571.28)	108	5,921.55
5203	- Totals	\$15,000.00	\$5,522.62	\$16,706.69	(\$1,706.69)	111%	\$12,432.13
5204							
5204.000	Telephone	544.00	49.03	410.75	133.25	76	421.05
5204	- Totals	\$544.00	\$49.03	\$410.75	\$133.25	76%	\$421.05
5206							
5206.000	Supplies	4,500.00	930.67	2,722.06	1,777.94	60	2,375.62
5206	- Totals	\$4,500.00	\$930.67	\$2,722.06	\$1,777.94	60%	\$2,375.62
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	572.30	427.70	57	247.79
5207	- Totals	\$1,000.00	\$0.00	\$572.30	\$427.70	57%	\$247.79
5208							
5208.000	Bldg Repair & Maint	10,000.00	2,588.44	7,787.84	2,212.16	78	5,081.50
5208	- Totals	\$10,000.00	\$2,588.44	\$7,787.84	\$2,212.16	78%	\$5,081.50
5212							
5212.000	Contracted/Purchased Serv	5,800.00	1,343.49	6,101.24	(301.24)	105	5,566.89
5212	- Totals	\$5,800.00	\$1,343.49	\$6,101.24	(\$301.24)	105%	\$5,566.89
5221							
5221.000	Transportation/Vehicles	3,693.00	242.44	2,185.02	1,507.98	59	1,755.77
5221	- Totals	\$3,693.00	\$242.44	\$2,185.02	\$1,507.98	59%	\$1,755.77



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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 805 - Animal Control							
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	125.50	874.50	13	.00
5290 - Totals		\$1,000.00	\$0.00	\$125.50	\$874.50	13%	\$0.00
Sub-Department 805 - Animal Control Totals		\$148,378.32	\$22,656.88	\$117,735.77	\$30,642.55	79%	\$102,911.37
Sub-Department 806 - Jail							
5110							
5110.001	Regular Salaries/Wages	241,820.46	24,924.65	143,996.40	97,824.06	60	144,407.16
5110.002	Holidays	.00	1,312.44	10,495.20	(10,495.20)	+++	10,423.08
5110.004	Overtime	.00	15,578.52	49,360.28	(49,360.28)	+++	39,617.62
5110 - Totals		\$241,820.46	\$41,815.61	\$203,851.88	\$37,968.58	84%	\$194,447.86
5120							
5120.001	Annual Leave	.00	590.26	17,389.13	(17,389.13)	+++	13,744.76
5120.002	SBS	14,823.41	2,599.49	13,562.09	1,261.32	91	12,768.98
5120.003	Medicare	3,506.41	614.86	3,208.00	298.41	91	3,020.38
5120.004	PERS	66,338.75	16,041.30	67,447.18	(1,108.43)	102	44,557.65
5120.005	Health Insurance	143,425.56	12,913.11	91,356.62	52,068.94	64	87,085.25
5120.006	Life Insurance	46.56	4.57	43.71	2.85	94	38.38
5120.007	Workmen's Compensation	12,187.86	2,137.25	10,838.13	1,349.73	89	9,996.63
5120.008	Unemployment	.00	.00	113.28	(113.28)	+++	.00
5120 - Totals		\$240,328.55	\$34,900.84	\$203,958.14	\$36,370.41	85%	\$171,212.03



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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 806 - Jail							
5201							
5201.000	Training and Travel	6,000.00	.00	6,725.75	(725.75)	112	5,273.66
	5201 - Totals	\$6,000.00	\$0.00	\$6,725.75	(\$725.75)	112%	\$5,273.66
5202							
5202.000	Uniforms	4,000.00	210.00	1,676.39	2,323.61	42	1,487.29
	5202 - Totals	\$4,000.00	\$210.00	\$1,676.39	\$2,323.61	42%	\$1,487.29
5206							
5206.000	Supplies	8,000.00	240.00	2,255.82	5,744.18	28	838.39
	5206 - Totals	\$8,000.00	\$240.00	\$2,255.82	\$5,744.18	28%	\$838.39
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	60.84
	5207 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$60.84
5212							
5212.000	Contracted/Purchased Serv	57,000.00	6,137.89	33,716.65	23,283.35	59	39,693.80
	5212 - Totals	\$57,000.00	\$6,137.89	\$33,716.65	\$23,283.35	59%	\$39,693.80
5223							
5223.000	Tools & Small Equipment	2,000.00	910.22	1,191.70	808.30	60	961.45
	5223 - Totals	\$2,000.00	\$910.22	\$1,191.70	\$808.30	60%	\$961.45
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	.00	.00	636.80	(636.80)	+++	.00
	5226 - Totals	\$0.00	\$0.00	\$636.80	(\$636.80)	+++	\$0.00
5290							
5290.000	Other Expenses	15,000.00	210.23	3,530.80	11,469.20	24	27,124.17
	5290 - Totals	\$15,000.00	\$210.23	\$3,530.80	\$11,469.20	24%	\$27,124.17
	Sub-Department 806 - Jail Totals	\$575,349.01	\$84,424.79	\$457,543.93	\$117,805.08	80%	\$441,099.49



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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 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
5120.003	Medicare	.00	.00	17.28	(17.28)	+++	9.55
5120.004	PERS	.00	21.00	325.13	(325.13)	+++	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	\$600.37	(\$600.37)	+++	\$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	1,632.50	2,867.50	36	2,019.35
	5207 - Totals	\$4,500.00	\$0.00	\$1,632.50	\$2,867.50	36%	\$2,019.35
5221							
5221.000	Transportation/Vehicles	10,387.00	657.00	6,436.17	3,950.83	62	5,263.19
	5221 - Totals	\$10,387.00	\$657.00	\$6,436.17	\$3,950.83	62%	\$5,263.19
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	\$9,515.24	\$13,371.76	42%	\$10,079.83
	Department 021 - Police Totals	\$4,681,587.41	\$473,939.39	\$3,318,427.89	\$1,363,159.52	71%	\$3,143,416.24
Department 022 - Fire Protection							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	117,657.80	15,870.00	81,688.86	35,968.94	69	81,918.00
5110.002	Holidays	.00	163.84	3,144.32	(3,144.32)	+++	620.80
5110.003	Sick Leave	.00	20.48	374.90	(374.90)	+++	727.50
5110.004	Overtime	.00	215.04	569.46	(569.46)	+++	2,241.15



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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 800 - Administration							
5110.010	Temp Wages	.00	.00	.00	.00	+++	11,550.00
5110	- Totals	\$117,657.80	\$16,269.36	\$85,777.54	\$31,880.26	73%	\$97,057.45
5120							
5120.001	Annual Leave	3,891.00	5,337.20	13,533.58	(9,642.58)	348	5,944.00
5120.002	SBS	7,450.91	1,324.48	6,092.29	1,358.62	82	6,314.01
5120.003	Medicare	1,762.46	313.29	1,441.09	321.37	82	1,493.54
5120.004	PERS	32,276.56	7,254.99	31,487.96	788.60	98	19,768.98
5120.005	Health Insurance	33,066.60	1,954.85	17,593.65	15,472.95	53	16,600.95
5120.006	Life Insurance	22.20	1.85	16.65	5.55	75	16.65
5120.007	Workmen's Compensation	7,224.10	1,028.73	5,805.52	1,418.58	80	7,976.86
5120	- Totals	\$85,693.83	\$17,215.39	\$75,970.74	\$9,723.09	89%	\$58,114.99
5201							
5201.000	Training and Travel	33,500.00	2,567.11	13,004.20	20,495.80	39	8,736.08
5201	- Totals	\$33,500.00	\$2,567.11	\$13,004.20	\$20,495.80	39%	\$8,736.08
5202							
5202.000	Uniforms	2,700.00	578.90	1,116.95	1,583.05	41	1,673.24
5202	- Totals	\$2,700.00	\$578.90	\$1,116.95	\$1,583.05	41%	\$1,673.24
5203							
5203.001	Electric	36,000.00	3,926.83	30,955.34	5,044.66	86	28,317.61
5203.005	Heating Fuel	15,000.00	2,411.76	11,841.56	3,158.44	79	12,821.91
5203	- Totals	\$51,000.00	\$6,338.59	\$42,796.90	\$8,203.10	84%	\$41,139.52
5204							
5204.000	Telephone	1,000.00	.00	.00	1,000.00	0	539.41
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%	\$539.41
5205							
5205.000	Insurance	31,681.00	672.58	43,496.15	(11,815.15)	137	31,680.32
5205	- Totals	\$31,681.00	\$672.58	\$43,496.15	(\$11,815.15)	137%	\$31,680.32
5206							
5206.000	Supplies	21,000.00	1,513.15	12,914.92	8,085.08	61	10,441.65
5206	- Totals	\$21,000.00	\$1,513.15	\$12,914.92	\$8,085.08	61%	\$10,441.65



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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 800 - Administration							
5207							
5207.000	Repairs & Maintenance	13,300.00	765.00	3,857.04	9,442.96	29	5,450.68
	5207 - Totals	\$13,300.00	\$765.00	\$3,857.04	\$9,442.96	29%	\$5,450.68
5211							
5211.000	Data Processing Fees	82,883.00	6,906.92	62,162.28	20,720.72	75	58,706.28
5211.001	Information Technology Special Projects	9,702.00	.00	9,702.00	.00	100	.00
	5211 - Totals	\$92,585.00	\$6,906.92	\$71,864.28	\$20,720.72	78%	\$58,706.28
5212							
5212.000	Contracted/Purchased Serv	8,615.00	.00	2,575.00	6,040.00	30	1,755.00
	5212 - Totals	\$8,615.00	\$0.00	\$2,575.00	\$6,040.00	30%	\$1,755.00
5221							
5221.000	Transportation/Vehicles	.00	.00	574.01	(574.01)	+++	.00
	5221 - Totals	\$0.00	\$0.00	\$574.01	(\$574.01)	+++	\$0.00
5222							
5222.000	Postage	350.00	56.00	263.44	86.56	75	86.85
	5222 - Totals	\$350.00	\$56.00	\$263.44	\$86.56	75%	\$86.85
5223							
5223.000	Tools & Small Equipment	59,523.85	2,927.46	32,420.74	27,103.11	54	20,895.30
	5223 - Totals	\$59,523.85	\$2,927.46	\$32,420.74	\$27,103.11	54%	\$20,895.30
5224							
5224.000	Dues & Publications	1,500.00	100.00	545.00	955.00	36	.00
	5224 - Totals	\$1,500.00	\$100.00	\$545.00	\$955.00	36%	\$0.00
5226							
5226.000	Advertising	750.00	68.20	326.00	424.00	43	2,503.75
	5226 - Totals	\$750.00	\$68.20	\$326.00	\$424.00	43%	\$2,503.75
5290							
5290.000	Other Expenses	3,000.00	.00	74.10	2,925.90	2	199.71
	5290 - Totals	\$3,000.00	\$0.00	\$74.10	\$2,925.90	2%	\$199.71
	Sub-Department 800 - Administration Totals	\$524,456.48	\$55,978.66	\$387,577.01	\$136,879.47	74%	\$338,980.23



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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							
5110							
5110.001	Regular Salaries/Wages	410,417.96	38,410.40	258,545.01	151,872.95	63	227,874.60
5110.002	Holidays	.00	2,066.20	13,880.04	(13,880.04)	+++	9,867.92
5110.003	Sick Leave	.00	5,150.85	6,737.95	(6,737.95)	+++	11,352.96
5110.004	Overtime	95,065.90	11,346.71	64,700.54	30,365.36	68	66,604.68
5110.010	Temp Wages	60,000.00	.00	.00	60,000.00	0	.00
5110 - Totals		\$565,483.86	\$56,974.16	\$343,863.54	\$221,620.32	61%	\$315,700.16
5120							
5120.001	Annual Leave	19,269.00	2,801.60	31,003.75	(11,734.75)	161	9,967.18
5120.002	SBS	35,845.58	3,665.77	22,993.17	12,852.41	64	19,977.16
5120.003	Medicare	8,478.91	867.13	5,438.85	3,040.06	64	4,725.50
5120.004	PERS	138,668.42	26,457.67	120,370.88	18,297.54	87	71,646.86
5120.005	Health Insurance	129,082.92	11,400.19	102,601.71	26,481.21	79	76,690.66
5120.006	Life Insurance	72.72	6.06	54.54	18.18	75	46.06
5120.007	Workmen's Compensation	34,720.58	3,671.78	22,500.83	12,219.75	65	25,252.60
5120.008	Unemployment	.00	.00	2,313.30	(2,313.30)	+++	.00
5120 - Totals		\$366,138.13	\$48,870.20	\$307,277.03	\$58,861.10	84%	\$208,306.02
5204							
5204.001	Cell Phone Stipend	300.00	25.00	225.00	75.00	75	225.00
5204 - Totals		\$300.00	\$25.00	\$225.00	\$75.00	75%	\$225.00
5208							
5208.000	Bldg Repair & Maint	23,000.00	7,118.58	29,755.98	(6,755.98)	129	18,660.62
5208 - Totals		\$23,000.00	\$7,118.58	\$29,755.98	(\$6,755.98)	129%	\$18,660.62
5221							
5221.000	Transportation/Vehicles	207,200.00	13,757.17	121,973.90	85,226.10	59	124,781.34
5221 - Totals		\$207,200.00	\$13,757.17	\$121,973.90	\$85,226.10	59%	\$124,781.34
5223							
5223.000	Tools & Small Equipment	5,976.85	.00	6,035.07	(58.22)	101	.00
5223 - Totals		\$5,976.85	\$0.00	\$6,035.07	(\$58.22)	101%	\$0.00
Sub-Department 807 - Fire Station Totals		\$1,168,098.84	\$126,745.11	\$809,130.52	\$358,968.32	69%	\$667,673.14



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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 808 - Volunteers							
5110							
5110.004	Overtime	.00	.00	54.00	(54.00)	+++	256.50
5110.010	Temp Wages	.00	1,950.00	23,868.00	(23,868.00)	+++	22,305.00
5110 - Totals		\$0.00	\$1,950.00	\$23,922.00	(\$23,922.00)	+++	\$22,561.50
5120							
5120.002	SBS	.00	119.58	2,689.77	(2,689.77)	+++	2,706.70
5120.003	Medicare	.00	28.32	633.84	(633.84)	+++	635.27
5120.007	Workmen's Compensation	.00	111.82	2,604.26	(2,604.26)	+++	3,033.10
5120.008	Unemployment	.00	.00	53.04	(53.04)	+++	20.64
5120 - Totals		\$0.00	\$259.72	\$5,980.91	(\$5,980.91)	+++	\$6,395.71
5290							
5290.000	Other Expenses	45,000.00	2,083.33	38,699.61	6,300.39	86	40,339.16
5290 - Totals		\$45,000.00	\$2,083.33	\$38,699.61	\$6,300.39	86%	\$40,339.16
Sub-Department 808 - Volunteers Totals		\$45,000.00	\$4,293.05	\$68,602.52	(\$23,602.52)	152%	\$69,296.37
Department 022 - Fire Protection Totals		\$1,737,555.32	\$187,016.82	\$1,265,310.05	\$472,245.27	73%	\$1,075,949.74
Department 023 - Ambulance							
5110							
5110.001	Regular Salaries/Wages	78,644.80	9,489.30	48,232.25	30,412.55	61	52,893.14
5110.002	Holidays	.00	314.56	2,891.12	(2,891.12)	+++	3,148.32
5110.003	Sick Leave	.00	.00	5,109.00	(5,109.00)	+++	1,499.20
5110.004	Overtime	19,999.98	471.84	3,401.64	16,598.34	17	8,775.21
5110.010	Temp Wages	5,000.00	.00	.00	5,000.00	0	.00
5110 - Totals		\$103,644.78	\$10,275.70	\$59,634.01	\$44,010.77	58%	\$66,315.87
5120							
5120.001	Annual Leave	3,126.00	.00	4,777.84	(1,651.84)	153	1,948.96
5120.002	SBS	6,545.04	629.90	3,948.46	2,596.58	60	4,184.64
5120.003	Medicare	1,548.18	148.99	933.96	614.22	60	989.84
5120.004	PERS	27,060.96	4,658.65	21,364.61	5,696.35	79	15,018.28
5120.005	Health Insurance	33,605.52	2,800.49	25,204.41	8,401.11	75	23,782.14
5120.006	Life Insurance	14.16	1.18	10.62	3.54	75	10.62
5120.007	Workmen's Compensation	6,555.66	630.92	3,954.89	2,600.77	60	5,288.46
5120 - Totals		\$78,455.52	\$8,870.13	\$60,194.79	\$18,260.73	77%	\$51,222.94



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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 023 - Ambulance							
5201							
5201.000	Training and Travel	23,000.00	232.25	8,664.09	14,335.91	38	6,124.03
5201 - Totals		\$23,000.00	\$232.25	\$8,664.09	\$14,335.91	38%	\$6,124.03
5202							
5202.000	Uniforms	3,510.00	.00	527.70	2,982.30	15	203.84
5202 - Totals		\$3,510.00	\$0.00	\$527.70	\$2,982.30	15%	\$203.84
5204							
5204.000	Telephone	1,128.00	197.68	906.62	221.38	80	851.62
5204 - Totals		\$1,128.00	\$197.68	\$906.62	\$221.38	80%	\$851.62
5206							
5206.000	Supplies	17,362.39	2,437.31	12,130.80	5,231.59	70	13,013.56
5206 - Totals		\$17,362.39	\$2,437.31	\$12,130.80	\$5,231.59	70%	\$13,013.56
5207							
5207.000	Repairs & Maintenance	817.00	.00	.00	817.00	0	.00
5207 - Totals		\$817.00	\$0.00	\$0.00	\$817.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	17,300.00	1,025.00	13,409.64	3,890.36	78	13,409.64
5212 - Totals		\$17,300.00	\$1,025.00	\$13,409.64	\$3,890.36	78%	\$13,409.64
5221							
5221.000	Transportation/Vehicles	97,095.00	5,801.76	54,969.99	42,125.01	57	58,190.36
5221 - Totals		\$97,095.00	\$5,801.76	\$54,969.99	\$42,125.01	57%	\$58,190.36
5222							
5222.000	Postage	350.00	20.65	182.50	167.50	52	315.55
5222 - Totals		\$350.00	\$20.65	\$182.50	\$167.50	52%	\$315.55
5223							
5223.000	Tools & Small Equipment	.00	1,055.65	1,804.40	(1,804.40)	+++	25.65
5223 - Totals		\$0.00	\$1,055.65	\$1,804.40	(\$1,804.40)	+++	\$25.65
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	.00	1,159.33	1,840.67	39	2,076.78
5290 - Totals		\$3,000.00	\$0.00	\$1,159.33	\$1,840.67	39%	\$2,076.78



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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 023 - Ambulance Totals		\$345,812.69	\$29,916.13	\$213,583.87	\$132,228.82	62%	\$211,749.84
Department 024 - Search and Rescue							
5110							
5110.010	Temp Wages	5,000.00	700.00	4,300.00	700.00	86	4,000.00
5110 - Totals		\$5,000.00	\$700.00	\$4,300.00	\$700.00	86%	\$4,000.00
5120							
5120.002	SBS	306.50	42.92	268.02	38.48	87	245.28
5120.003	Medicare	72.50	10.16	63.43	9.07	87	58.08
5120.007	Workmen's Compensation	307.00	41.96	194.45	112.55	63	161.04
5120 - Totals		\$686.00	\$95.04	\$525.90	\$160.10	77%	\$464.40
5201							
5201.000	Training and Travel	6,278.00	.00	2,051.79	4,226.21	33	.00
5201 - Totals		\$6,278.00	\$0.00	\$2,051.79	\$4,226.21	33%	\$0.00
5204							
5204.000	Telephone	1,600.00	169.08	1,115.38	484.62	70	1,088.30
5204 - Totals		\$1,600.00	\$169.08	\$1,115.38	\$484.62	70%	\$1,088.30
5206							
5206.000	Supplies	5,500.00	177.14	2,518.95	2,981.05	46	2,718.30
5206 - Totals		\$5,500.00	\$177.14	\$2,518.95	\$2,981.05	46%	\$2,718.30
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	500.00	2,403.98	2,096.02	53	3,120.00
5212 - Totals		\$4,500.00	\$500.00	\$2,403.98	\$2,096.02	53%	\$3,120.00
5221							
5221.000	Transportation/Vehicles	1,148.00	12.00	422.99	725.01	37	272.00
5221 - Totals		\$1,148.00	\$12.00	\$422.99	\$725.01	37%	\$272.00
5223							
5223.000	Tools & Small Equipment	6,300.00	.00	.00	6,300.00	0	1,121.36
5223 - Totals		\$6,300.00	\$0.00	\$0.00	\$6,300.00	0%	\$1,121.36
5224							
5224.000	Dues & Publications	1,200.00	.00	645.00	555.00	54	525.00
5224 - Totals		\$1,200.00	\$0.00	\$645.00	\$555.00	54%	\$525.00



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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 024 - Search and Rescue							
5290							
5290.000	Other Expenses	8,500.00	.00	70.73	8,429.27	1	11,168.00
5290 - Totals		\$8,500.00	\$0.00	\$70.73	\$8,429.27	1%	\$11,168.00
Department 024 - Search and Rescue Totals		\$42,062.00	\$1,653.26	\$14,054.72	\$28,007.28	33%	\$24,477.36
Division 520 - Public Safety Totals		\$6,807,017.42	\$692,525.60	\$4,811,376.53	\$1,995,640.89	71%	\$4,455,593.18
Division 530 - Public Works							
Department 031 - Administration							
5110							
5110.001	Regular Salaries/Wages	327,763.30	25,081.12	184,755.39	143,007.91	56	203,903.62
5110.002	Holidays	.00	1,566.24	13,248.01	(13,248.01)	+++	10,864.84
5110.003	Sick Leave	.00	2,852.88	20,558.06	(20,558.06)	+++	6,248.52
5110.004	Overtime	999.97	.00	.00	999.97	0	.00
5110.010	Temp Wages	1,000.00	3,540.00	4,225.00	(3,225.00)	423	.00
5110 - Totals		\$329,763.27	\$33,040.24	\$222,786.46	\$106,976.81	68%	\$221,016.98
5120							
5120.001	Annual Leave	12,363.00	4,058.96	29,844.90	(17,481.90)	241	17,612.35
5120.002	SBS	20,972.28	2,281.85	15,555.29	5,416.99	74	14,696.92
5120.003	Medicare	4,960.82	539.75	3,679.46	1,281.36	74	3,476.43
5120.004	PERS	90,189.07	18,742.03	86,432.14	3,756.93	96	52,498.42
5120.005	Health Insurance	113,345.04	7,490.56	80,927.59	32,417.45	71	80,211.78
5120.006	Life Insurance	50.52	3.03	35.53	14.99	70	37.89
5120.007	Workmen's Compensation	1,744.85	189.86	1,241.06	503.79	71	1,412.05
5120 - Totals		\$243,625.58	\$33,306.04	\$217,715.97	\$25,909.61	89%	\$169,945.84
5201							
5201.000	Training and Travel	6,000.00	.00	1,750.00	4,250.00	29	539.00
5201 - Totals		\$6,000.00	\$0.00	\$1,750.00	\$4,250.00	29%	\$539.00
5204							
5204.000	Telephone	370.00	66.48	329.04	40.96	89	302.04
5204.001	Cell Phone Stipend	600.00	50.00	450.00	150.00	75	450.00
5204 - Totals		\$970.00	\$116.48	\$779.04	\$190.96	80%	\$752.04



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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 530 - Public Works							
Department 031 - Administration							
5206							
5206.000	Supplies	7,500.00	341.58	2,051.26	5,448.74	27	4,036.21
	5206 - Totals	\$7,500.00	\$341.58	\$2,051.26	\$5,448.74	27%	\$4,036.21
5207							
5207.000	Repairs & Maintenance	2,000.00	.00	252.50	1,747.50	13	1,485.00
	5207 - Totals	\$2,000.00	\$0.00	\$252.50	\$1,747.50	13%	\$1,485.00
5211							
5211.000	Data Processing Fees	106,682.00	8,890.17	80,011.53	26,670.47	75	75,183.03
5211.001	Information Technology Special Projects	14,112.00	.00	14,112.00	.00	100	.00
	5211 - Totals	\$120,794.00	\$8,890.17	\$94,123.53	\$26,670.47	78%	\$75,183.03
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	675.00	(675.00)	+++	675.00
	5221 - Totals	\$0.00	\$75.00	\$675.00	(\$675.00)	+++	\$675.00
5224							
5224.000	Dues & Publications	1,633.00	.00	2,292.44	(659.44)	140	200.00
	5224 - Totals	\$1,633.00	\$0.00	\$2,292.44	(\$659.44)	140%	\$200.00
5226							
5226.000	Advertising	3,300.00	268.80	268.80	3,031.20	8	.00
	5226 - Totals	\$3,300.00	\$268.80	\$268.80	\$3,031.20	8%	\$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
5290							
5290.000	Other Expenses	.00	.00	823.98	(823.98)	+++	.00
	5290 - Totals	\$0.00	\$0.00	\$823.98	(\$823.98)	+++	\$0.00
Department 031 - Administration Totals		\$719,657.85	\$76,038.31	\$543,518.98	\$176,138.87	76%	\$473,833.10



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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 530 - Public Works							
Department 032 - Engineering							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	480,368.20	47,767.22	294,040.10	186,328.10	61	295,658.71
5110.002	Holidays	.00	1,640.16	16,441.83	(16,441.83)	+++	12,774.96
5110.003	Sick Leave	.00	1,846.88	9,718.48	(9,718.48)	+++	15,606.00
5110.004	Overtime	30,000.00	.00	9,535.50	20,464.50	32	16,014.00
5110.010	Temp Wages	135,000.00	117.00	40,469.00	94,531.00	30	41,910.00
5110 - Totals		\$645,368.20	\$51,371.26	\$370,204.91	\$275,163.29	57%	\$381,963.67
5120							
5120.001	Annual Leave	18,669.00	6,571.62	32,555.54	(13,886.54)	174	25,062.64
5120.002	SBS	40,227.59	3,556.50	24,730.61	15,496.98	61	25,070.20
5120.003	Medicare	9,628.53	841.26	5,849.79	3,778.74	61	5,930.16
5120.004	PERS	140,007.90	22,015.70	105,488.32	34,519.58	75	75,814.62
5120.005	Health Insurance	123,495.96	8,534.43	83,454.72	40,041.24	68	87,392.97
5120.006	Life Insurance	61.80	5.15	42.81	18.99	69	46.35
5120.007	Workmen's Compensation	29,552.25	2,369.21	16,967.09	12,585.16	57	16,335.44
5120 - Totals		\$361,643.03	\$43,893.87	\$269,088.88	\$92,554.15	74%	\$235,652.38
5201							
5201.000	Training and Travel	5,000.00	.00	.00	5,000.00	0	515.00
5201 - Totals		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$515.00
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	675.00	525.00	56	900.00
5204 - Totals		\$1,200.00	\$75.00	\$675.00	\$525.00	56%	\$900.00
5206							
5206.000	Supplies	1,500.00	.00	159.86	1,340.14	11	274.72
5206 - Totals		\$1,500.00	\$0.00	\$159.86	\$1,340.14	11%	\$274.72
5212							
5212.000	Contracted/Purchased Serv	104,378.50	1,430.00	4,040.00	100,338.50	4	7,996.55
5212 - Totals		\$104,378.50	\$1,430.00	\$4,040.00	\$100,338.50	4%	\$7,996.55



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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 530 - Public Works							
Department 032 - Engineering							
Sub-Department 800 - Administration							
5221							
5221.000	Transportation/Vehicles	5,854.00	300.54	3,525.52	2,328.48	60	3,265.33
	5221 - Totals	\$5,854.00	\$300.54	\$3,525.52	\$2,328.48	60%	\$3,265.33
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	270.00	1,230.00	18	649.00
	5224 - Totals	\$1,500.00	\$0.00	\$270.00	\$1,230.00	18%	\$649.00
5226							
5226.000	Advertising	1,500.00	.00	.00	1,500.00	0	535.23
	5226 - Totals	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$535.23
5290							
5290.000	Other Expenses	.00	.00	16.47	(16.47)	+++	.00
	5290 - Totals	\$0.00	\$0.00	\$16.47	(\$16.47)	+++	\$0.00
	Sub-Department 800 - Administration Totals	\$1,129,043.73	\$97,070.67	\$647,980.64	\$481,063.09	57%	\$631,751.88
	Department 032 - Engineering Totals	\$1,129,043.73	\$97,070.67	\$647,980.64	\$481,063.09	57%	\$631,751.88
Department 033 - Streets							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	169,826.80	10,925.28	64,305.86	105,520.94	38	50,644.15
5110.002	Holidays	.00	618.34	7,429.57	(7,429.57)	+++	5,327.08
5110.003	Sick Leave	.00	330.40	4,831.21	(4,831.21)	+++	1,171.54
5110.004	Overtime	27,499.97	348.86	2,702.51	24,797.46	10	4,506.23
5110.010	Temp Wages	136,000.00	13,296.00	69,041.50	66,958.50	51	73,975.00
	5110 - Totals	\$333,326.77	\$25,518.88	\$148,310.65	\$185,016.12	44%	\$135,624.00
5120							
5120.001	Annual Leave	6,673.00	.00	4,482.35	2,190.65	67	3,606.48



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 800 - Administration							
5120.002	SBS	20,302.55	1,565.86	9,376.09	10,926.46	46	8,539.48
5120.003	Medicare	4,929.99	370.39	2,217.85	2,712.14	45	2,019.93
5120.004	PERS	54,131.99	5,008.05	24,291.18	29,840.81	45	13,977.52
5120.005	Health Insurance	48,430.92	2,091.17	22,803.75	25,627.17	47	9,844.88
5120.006	Life Insurance	16.08	.76	10.81	5.27	67	5.50
5120.007	Workmen's Compensation	21,966.24	880.75	5,670.40	16,295.84	26	4,422.98
5120 - Totals		\$156,450.77	\$9,916.98	\$68,852.43	\$87,598.34	44%	\$42,416.77
5201							
5201.000	Training and Travel	6,000.00	150.00	404.03	5,595.97	7	(58.00)
5201 - Totals		\$6,000.00	\$150.00	\$404.03	\$5,595.97	7%	(\$58.00)
5202							
5202.000	Uniforms	2,500.00	.00	3,226.18	(726.18)	129	1,636.10
5202 - Totals		\$2,500.00	\$0.00	\$3,226.18	(\$726.18)	129%	\$1,636.10
5203							
5203.001	Electric	70,000.00	7,278.99	55,579.91	14,420.09	79	55,212.95
5203 - Totals		\$70,000.00	\$7,278.99	\$55,579.91	\$14,420.09	79%	\$55,212.95
5204							
5204.000	Telephone	2,400.00	151.86	385.56	2,014.44	16	105.50
5204.001	Cell Phone Stipend	1,200.00	25.00	225.00	975.00	19	75.00
5204 - Totals		\$3,600.00	\$176.86	\$610.56	\$2,989.44	17%	\$180.50
5206							
5206.000	Supplies	2,000.00	.00	822.41	1,177.59	41	2,159.30
5206 - Totals		\$2,000.00	\$0.00	\$822.41	\$1,177.59	41%	\$2,159.30
5207							
5207.000	Repairs & Maintenance	200.00	.00	29.28	170.72	15	.00
5207 - Totals		\$200.00	\$0.00	\$29.28	\$170.72	15%	\$0.00
5208							
5208.000	Bldg Repair & Maint	.00	2,390.70	4,556.17	(4,556.17)	+++	1,797.93
5208 - Totals		\$0.00	\$2,390.70	\$4,556.17	(\$4,556.17)	+++	\$1,797.93
5211							
5211.000	Data Processing Fees	23,820.00	1,985.00	17,865.00	5,955.00	75	17,111.25
5211.001	Information Technology Special Projects	1,764.00	.00	1,764.00	.00	100	.00
5211 - Totals		\$25,584.00	\$1,985.00	\$19,629.00	\$5,955.00	77%	\$17,111.25



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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 530 - Public Works							
Department 033 - Streets							
Sub-Department 800 - Administration							
5212							
5212.000	Contracted/Purchased Serv	20,000.00	.00	7,582.00	12,418.00	38	8,081.29
5212 - Totals		\$20,000.00	\$0.00	\$7,582.00	\$12,418.00	38%	\$8,081.29
5214							
5214.000	Interdepartment Services	.00	645.00	1,720.00	(1,720.00)	+++	17,517.66
5214 - Totals		\$0.00	\$645.00	\$1,720.00	(\$1,720.00)	+++	\$17,517.66
5221							
5221.000	Transportation/Vehicles	.00	.00	17.81	(17.81)	+++	.00
5221 - Totals		\$0.00	\$0.00	\$17.81	(\$17.81)	+++	\$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	7,400.00	.00	1,596.29	5,803.71	22	1,460.23
5223 - Totals		\$7,400.00	\$0.00	\$1,596.29	\$5,803.71	22%	\$1,460.23
5224							
5224.000	Dues & Publications	100.00	.00	.00	100.00	0	46.00
5224 - Totals		\$100.00	\$0.00	\$0.00	\$100.00	0%	\$46.00
5226							
5226.000	Advertising	800.00	145.60	502.60	297.40	63	437.85
5226 - Totals		\$800.00	\$145.60	\$502.60	\$297.40	63%	\$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
5290							
5290.000	Other Expenses	300.00	464.96	1,498.41	(1,198.41)	499	169.12
5290 - Totals		\$300.00	\$464.96	\$1,498.41	(\$1,198.41)	499%	\$169.12
Sub-Department 800 - Administration Totals		\$644,829.54	\$48,672.97	\$314,937.73	\$329,891.81	49%	\$283,792.95



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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 530 - Public Works							
Department 033 - Streets							
Sub-Department 811 - Projects							
5290							
5290.000	Other Expenses	.00	.00	109.99	(109.99)	+++	.00
	5290 - Totals	\$0.00	\$0.00	\$109.99	(\$109.99)	+++	\$0.00
	Sub-Department 811 - Projects Totals	\$0.00	\$0.00	\$109.99	(\$109.99)	+++	\$0.00
	Sub-Department 812 - Street Repair						
5110							
5110.001	Regular Salaries/Wages	47,574.80	7,641.53	44,732.81	2,841.99	94	54,226.56
5110.002	Holidays	.00	.00	.00	.00	+++	1,681.20
5110.003	Sick Leave	.00	.00	.00	.00	+++	1,249.23
5110.004	Overtime	.00	126.92	2,861.81	(2,861.81)	+++	2,989.68
	5110 - Totals	\$47,574.80	\$7,768.45	\$47,594.62	(\$19.82)	100%	\$60,146.67
5120							
5120.001	Annual Leave	.00	.00	.00	.00	+++	23.35
5120.002	SBS	2,916.42	476.19	2,920.47	(4.05)	100	3,686.89
5120.003	Medicare	689.83	112.64	690.81	(.98)	100	872.17
5120.004	PERS	13,051.56	4,015.07	17,399.54	(4,347.98)	133	13,082.32
5120.005	Health Insurance	11,819.76	1,567.28	10,538.05	1,281.71	89	14,942.25
5120.006	Life Insurance	14.16	1.10	6.22	7.94	44	11.62
5120.007	Workmen's Compensation	3,135.08	511.95	3,139.51	(4.43)	100	3,725.00
	5120 - Totals	\$31,626.81	\$6,684.23	\$34,694.60	(\$3,067.79)	110%	\$36,343.60
5206							
5206.000	Supplies	5,429.40	4,253.86	13,738.23	(8,308.83)	253	34,425.92
	5206 - Totals	\$5,429.40	\$4,253.86	\$13,738.23	(\$8,308.83)	253%	\$34,425.92
5212							
5212.000	Contracted/Purchased Serv	144,200.00	.00	.00	144,200.00	0	14,744.23
	5212 - Totals	\$144,200.00	\$0.00	\$0.00	\$144,200.00	0%	\$14,744.23
5214							
5214.000	Interdepartment Services	.00	4,064.06	4,064.06	(4,064.06)	+++	3,745.00
	5214 - Totals	\$0.00	\$4,064.06	\$4,064.06	(\$4,064.06)	+++	\$3,745.00
5221							
5221.000	Transportation/Vehicles	375,182.00	27,852.80	270,345.55	104,836.45	72	242,167.57
	5221 - Totals	\$375,182.00	\$27,852.80	\$270,345.55	\$104,836.45	72%	\$242,167.57



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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 530 - Public Works							
Department 033 - Streets							
Sub-Department 812 - Street Repair							
5223							
5223.000	Tools & Small Equipment	.00	.00	131.75	(131.75)	+++	.00
	5223 - Totals	\$0.00	\$0.00	\$131.75	(\$131.75)	+++	\$0.00
5227							
5227.002	Rent-Equipment	.00	.00	485.38	(485.38)	+++	.00
	5227 - Totals	\$0.00	\$0.00	\$485.38	(\$485.38)	+++	\$0.00
5290							
5290.000	Other Expenses	.00	.00	4,328.00	(4,328.00)	+++	.00
5290.100	Unanticipated Repairs	.00	.00	.00	.00	+++	25.85
	5290 - Totals	\$0.00	\$0.00	\$4,328.00	(\$4,328.00)	+++	\$25.85
	Sub-Department 812 - Street Repair Totals	\$604,013.01	\$50,623.40	\$375,382.19	\$228,630.82	62%	\$391,598.84
	Sub-Department 813 - Drain Maintenance						
5110							
5110.001	Regular Salaries/Wages	.00	794.53	15,232.78	(15,232.78)	+++	26,121.43
5110.004	Overtime	.00	.00	506.74	(506.74)	+++	3,065.66
	5110 - Totals	\$0.00	\$794.53	\$15,739.52	(\$15,739.52)	+++	\$29,187.09
5120							
5120.002	SBS	.00	48.70	965.65	(965.65)	+++	1,790.76
5120.003	Medicare	.00	11.51	228.41	(228.41)	+++	423.57
5120.004	PERS	.00	1,073.80	6,162.58	(6,162.58)	+++	6,426.73
5120.005	Health Insurance	.00	25.37	3,735.50	(3,735.50)	+++	3,343.58
5120.006	Life Insurance	.00	.03	2.11	(2.11)	+++	4.52
5120.007	Workmen's Compensation	.00	52.36	1,038.06	(1,038.06)	+++	1,817.11
	5120 - Totals	\$0.00	\$1,211.77	\$12,132.31	(\$12,132.31)	+++	\$13,806.27
5206							
5206.000	Supplies	6,166.22	.00	10,335.85	(4,169.63)	168	633.09
	5206 - Totals	\$6,166.22	\$0.00	\$10,335.85	(\$4,169.63)	168%	\$633.09
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	1,951.80	8,048.20	20	.00
	5212 - Totals	\$10,000.00	\$0.00	\$1,951.80	\$8,048.20	20%	\$0.00



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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 530 - Public Works							
Department 033 - Streets							
Sub-Department 813 - Drain Maintenance							
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	480.00
5290.100	Unanticipated Repairs	100,000.00	.00	.00	100,000.00	0	10,289.77
	5290 - Totals	\$100,000.00	\$0.00	\$0.00	\$100,000.00	0%	\$10,769.77
	Sub-Department 813 - Drain Maintenance Totals	\$116,166.22	\$2,006.30	\$40,159.48	\$76,006.74	35%	\$54,396.22
Sub-Department 814 - Street Cleaning							
5110							
5110.001	Regular Salaries/Wages	.00	367.65	4,665.87	(4,665.87)	+++	4,632.68
5110.004	Overtime	.00	.00	214.11	(214.11)	+++	354.49
	5110 - Totals	\$0.00	\$367.65	\$4,879.98	(\$4,879.98)	+++	\$4,987.17
5120							
5120.002	SBS	.00	22.53	299.36	(299.36)	+++	305.66
5120.003	Medicare	.00	5.33	70.81	(70.81)	+++	72.31
5120.004	PERS	.00	326.88	1,812.32	(1,812.32)	+++	1,097.18
5120.005	Health Insurance	.00	207.84	1,183.55	(1,183.55)	+++	1,360.33
5120.006	Life Insurance	.00	.08	.54	(.54)	+++	1.36
5120.007	Workmen's Compensation	.00	24.23	321.80	(321.80)	+++	312.32
	5120 - Totals	\$0.00	\$586.89	\$3,688.38	(\$3,688.38)	+++	\$3,149.16
	Sub-Department 814 - Street Cleaning Totals	\$0.00	\$954.54	\$8,568.36	(\$8,568.36)	+++	\$8,136.33
Sub-Department 815 - Snow Removal							
5110							
5110.001	Regular Salaries/Wages	.00	1,855.89	10,046.21	(10,046.21)	+++	22,221.73
5110.004	Overtime	.00	606.32	2,652.15	(2,652.15)	+++	5,097.72
	5110 - Totals	\$0.00	\$2,462.21	\$12,698.36	(\$12,698.36)	+++	\$27,319.45
5120							
5120.002	SBS	.00	150.94	778.40	(778.40)	+++	1,674.67
5120.003	Medicare	.00	35.70	184.12	(184.12)	+++	396.08
5120.004	PERS	.00	1,252.68	4,926.63	(4,926.63)	+++	5,992.87
5120.005	Health Insurance	.00	38.06	2,134.72	(2,134.72)	+++	3,018.81
5120.006	Life Insurance	.00	.01	1.68	(1.68)	+++	3.17
5120.007	Workmen's Compensation	.00	162.26	836.86	(836.86)	+++	1,699.26
	5120 - Totals	\$0.00	\$1,639.65	\$8,862.41	(\$8,862.41)	+++	\$12,784.86



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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 530 - Public Works							
Department 033 - Streets							
Sub-Department 815 - Snow Removal							
5206							
5206.000	Supplies	163,124.15	35,278.23	84,183.34	78,940.81	52	54,731.40
	5206 - Totals	\$163,124.15	\$35,278.23	\$84,183.34	\$78,940.81	52%	\$54,731.40
5212							
5212.000	Contracted/Purchased Serv	17,000.00	.00	.00	17,000.00	0	5,260.50
	5212 - Totals	\$17,000.00	\$0.00	\$0.00	\$17,000.00	0%	\$5,260.50
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	.00	790.91	(790.91)	+++	1,493.08
	5226 - Totals	\$0.00	\$0.00	\$790.91	(\$790.91)	+++	\$1,493.08
	Sub-Department 815 - Snow Removal Totals	\$180,124.15	\$39,380.09	\$106,535.02	\$73,589.13	59%	\$101,127.29
	Sub-Department 816 - Street Signs						
5110							
5110.001	Regular Salaries/Wages	.00	344.96	2,306.07	(2,306.07)	+++	2,402.10
5110.004	Overtime	.00	79.38	396.36	(396.36)	+++	166.20
	5110 - Totals	\$0.00	\$424.34	\$2,702.43	(\$2,702.43)	+++	\$2,568.30
5120							
5120.002	SBS	.00	26.00	165.62	(165.62)	+++	157.43
5120.003	Medicare	.00	6.16	39.16	(39.16)	+++	37.24
5120.004	PERS	.00	171.35	828.48	(828.48)	+++	565.03
5120.005	Health Insurance	.00	47.60	547.65	(547.65)	+++	281.39
5120.006	Life Insurance	.00	.03	.27	(.27)	+++	.53
5120.007	Workmen's Compensation	.00	27.98	178.12	(178.12)	+++	159.77
	5120 - Totals	\$0.00	\$279.12	\$1,759.30	(\$1,759.30)	+++	\$1,201.39
5206							
5206.000	Supplies	10,000.00	.00	10,619.64	(619.64)	106	3,411.88
	5206 - Totals	\$10,000.00	\$0.00	\$10,619.64	(\$619.64)	106%	\$3,411.88
	Sub-Department 816 - Street Signs Totals	\$10,000.00	\$703.46	\$15,081.37	(\$5,081.37)	151%	\$7,181.57
	Department 033 - Streets Totals	\$1,555,132.92	\$142,340.76	\$860,774.14	\$694,358.78	55%	\$846,233.20



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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 530 - Public Works							
Department 034 - Recreation							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	137,579.00	16,560.04	104,992.47	32,586.53	76	73,033.59
5110.002	Holidays	.00	635.36	5,449.48	(5,449.48)	+++	4,572.95
5110.003	Sick Leave	.00	2,190.85	6,343.64	(6,343.64)	+++	7,341.07
5110.004	Overtime	3,999.75	771.05	5,608.38	(1,608.63)	140	1,797.01
5110.010	Temp Wages	48,000.00	1,508.00	38,878.50	9,121.50	81	27,545.75
5110 - Totals		\$189,578.75	\$21,665.30	\$161,272.47	\$28,306.28	85%	\$114,290.37
5120							
5120.001	Annual Leave	6,462.00	798.05	8,993.91	(2,531.91)	139	7,320.73
5120.002	SBS	12,017.32	1,381.60	10,489.41	1,527.91	87	7,454.76
5120.003	Medicare	2,842.59	326.81	2,481.19	361.40	87	1,763.34
5120.004	PERS	38,839.33	7,373.18	37,013.33	1,826.00	95	20,337.98
5120.005	Health Insurance	69,587.88	5,799.21	49,392.40	20,195.48	71	36,035.61
5120.006	Life Insurance	22.20	3.03	26.09	(3.89)	118	21.21
5120.007	Workmen's Compensation	12,664.06	1,505.56	11,431.38	1,232.68	90	9,223.44
5120.008	Unemployment	.00	.00	29.82	(29.82)	+++	150.99
5120 - Totals		\$142,435.38	\$17,187.44	\$119,857.53	\$22,577.85	84%	\$82,308.06
5201							
5201.000	Training and Travel	2,142.00	.00	214.80	1,927.20	10	998.13
5201 - Totals		\$2,142.00	\$0.00	\$214.80	\$1,927.20	10%	\$998.13
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	7,778.82	38,993.16	12,006.84	76	32,287.09
5203 - Totals		\$51,000.00	\$7,778.82	\$38,993.16	\$12,006.84	76%	\$32,287.09
5204							
5204.001	Cell Phone Stipend	2,016.00	75.00	850.00	1,166.00	42	.00
5204 - Totals		\$2,016.00	\$75.00	\$850.00	\$1,166.00	42%	\$0.00
5205							
5205.000	Insurance	3,359.00	(180.60)	5,353.73	(1,994.73)	159	3,358.06
5205 - Totals		\$3,359.00	(\$180.60)	\$5,353.73	(\$1,994.73)	159%	\$3,358.06



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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							
5206							
5206.000	Supplies	.00	.00	99.00	(99.00)	+++	271.79
	5206 - Totals	\$0.00	\$0.00	\$99.00	(\$99.00)	+++	\$271.79
5208							
5208.000	Bldg Repair & Maint	24,000.00	5,596.35	16,046.64	7,953.36	67	21,517.60
	5208 - Totals	\$24,000.00	\$5,596.35	\$16,046.64	\$7,953.36	67%	\$21,517.60
5211							
5211.000	Data Processing Fees	19,695.00	1,641.25	14,771.25	4,923.75	75	14,076.00
5211.001	Information Technology Special Projects	1,764.00	.00	1,764.00	.00	100	.00
	5211 - Totals	\$21,459.00	\$1,641.25	\$16,535.25	\$4,923.75	77%	\$14,076.00
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
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	50.00
	5221 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$50.00
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
5226							
5226.000	Advertising	.00	241.50	241.50	(241.50)	+++	.00
	5226 - Totals	\$0.00	\$241.50	\$241.50	(\$241.50)	+++	\$0.00
5290							
5290.000	Other Expenses	600.00	.00	.00	600.00	0	68.55
	5290 - Totals	\$600.00	\$0.00	\$0.00	\$600.00	0%	\$68.55
	Sub-Department 800 - Administration Totals	\$529,290.13	\$54,005.06	\$359,464.08	\$169,826.05	68%	\$269,225.65



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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 530 - Public Works							
Department 034 - Recreation							
Sub-Department 817 - Grounds Maintenance							
5201							
5201.000	Training and Travel	.00	.00	15.00	(15.00)	+++	.00
	5201 - Totals	\$0.00	\$0.00	\$15.00	(\$15.00)	+++	\$0.00
5202							
5202.000	Uniforms	.00	160.00	206.65	(206.65)	+++	128.20
	5202 - Totals	\$0.00	\$160.00	\$206.65	(\$206.65)	+++	\$128.20
5204							
5204.000	Telephone	.00	66.48	166.20	(166.20)	+++	.00
	5204 - Totals	\$0.00	\$66.48	\$166.20	(\$166.20)	+++	\$0.00
5206							
5206.000	Supplies	15,616.48	5,243.35	15,033.01	583.47	96	21,659.02
	5206 - Totals	\$15,616.48	\$5,243.35	\$15,033.01	\$583.47	96%	\$21,659.02
5207							
5207.000	Repairs & Maintenance	19,500.00	.00	1,590.58	17,909.42	8	5,022.95
	5207 - Totals	\$19,500.00	\$0.00	\$1,590.58	\$17,909.42	8%	\$5,022.95
5212							
5212.000	Contracted/Purchased Serv	.00	35.00	19,220.30	(19,220.30)	+++	29,551.11
	5212 - Totals	\$0.00	\$35.00	\$19,220.30	(\$19,220.30)	+++	\$29,551.11
5221							
5221.000	Transportation/Vehicles	71,668.00	4,009.02	50,201.43	21,466.57	70	34,808.93
	5221 - Totals	\$71,668.00	\$4,009.02	\$50,201.43	\$21,466.57	70%	\$34,808.93
5223							
5223.000	Tools & Small Equipment	6,005.00	.00	10,123.31	(4,118.31)	169	5,117.67
	5223 - Totals	\$6,005.00	\$0.00	\$10,123.31	(\$4,118.31)	169%	\$5,117.67
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	436.80
	5226 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$436.80
5227							
5227.002	Rent-Equipment	2,000.00	.00	2,193.76	(193.76)	110	536.69
	5227 - Totals	\$2,000.00	\$0.00	\$2,193.76	(\$193.76)	110%	\$536.69
5290							
5290.000	Other Expenses	.00	57.00	972.51	(972.51)	+++	400.53
	5290 - Totals	\$0.00	\$57.00	\$972.51	(\$972.51)	+++	\$400.53



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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 817 - Grounds Maintenance Totals		\$114,789.48	\$9,570.85	\$99,722.75	\$15,066.73	87%	\$97,661.90
Department 034 - Recreation Totals		\$644,079.61	\$63,575.91	\$459,186.83	\$184,892.78	71%	\$366,887.55
Department 035 - Building Officials							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	121,721.60	12,852.63	79,326.54	42,395.06	65	75,072.01
5110.002	Holidays	.00	470.56	4,618.28	(4,618.28)	+++	4,481.88
5110.003	Sick Leave	.00	521.85	1,920.43	(1,920.43)	+++	2,512.83
5110.010	Temp Wages	.00	.00	.00	.00	+++	1,725.00
5110 - Totals		\$121,721.60	\$13,845.04	\$85,865.25	\$35,856.35	71%	\$83,791.72
5120							
5120.001	Annual Leave	4,143.00	271.76	2,999.55	1,143.45	72	7,948.70
5120.002	SBS	7,715.45	866.88	5,461.15	2,254.30	71	5,651.30
5120.003	Medicare	1,825.03	205.06	1,291.81	533.22	71	1,336.78
5120.004	PERS	33,391.70	6,071.69	28,448.17	4,943.53	85	19,693.36
5120.005	Health Insurance	33,605.52	4,755.34	46,509.53	(12,904.01)	138	23,270.70
5120.006	Life Insurance	22.20	1.34	11.39	10.81	51	16.65
5120.007	Workmen's Compensation	6,645.86	772.13	4,864.30	1,781.56	73	4,420.65
5120 - Totals		\$87,348.76	\$12,944.20	\$89,585.90	(\$2,237.14)	103%	\$62,338.14
5201							
5201.000	Training and Travel	17,000.00	2,215.70	10,140.23	6,859.77	60	5,037.73
5201 - Totals		\$17,000.00	\$2,215.70	\$10,140.23	\$6,859.77	60%	\$5,037.73
5204							
5204.001	Cell Phone Stipend	600.00	25.00	225.00	375.00	38	450.00
5204 - Totals		\$600.00	\$25.00	\$225.00	\$375.00	38%	\$450.00
5206							
5206.000	Supplies	550.00	86.06	529.38	20.62	96	67.64
5206 - Totals		\$550.00	\$86.06	\$529.38	\$20.62	96%	\$67.64
5211							
5211.000	Data Processing Fees	15,570.00	1,297.50	11,677.50	3,892.50	75	11,041.47
5211.001	Information Technology Special Projects	1,764.00	.00	1,764.00	.00	100	.00
5211 - Totals		\$17,334.00	\$1,297.50	\$13,441.50	\$3,892.50	78%	\$11,041.47



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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 530 - Public Works							
Department 035 - Building Officials							
Sub-Department 800 - Administration							
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	971.25	8,308.97	3,923.03	68	7,590.21
5221 - Totals		\$12,232.00	\$971.25	\$8,308.97	\$3,923.03	68%	\$7,590.21
5223							
5223.000	Tools & Small Equipment	200.00	35.26	76.00	124.00	38	.00
5223 - Totals		\$200.00	\$35.26	\$76.00	\$124.00	38%	\$0.00
5224							
5224.000	Dues & Publications	1,450.00	7.00	1,125.98	324.02	78	384.02
5224 - Totals		\$1,450.00	\$7.00	\$1,125.98	\$324.02	78%	\$384.02
5226							
5226.000	Advertising	250.00	.00	.00	250.00	0	96.30
5226 - Totals		\$250.00	\$0.00	\$0.00	\$250.00	0%	\$96.30
Sub-Department 800 - Administration Totals		\$259,436.36	\$31,427.01	\$209,298.21	\$50,138.15	81%	\$170,797.23
Department 035 - Building Officials Totals		\$259,436.36	\$31,427.01	\$209,298.21	\$50,138.15	81%	\$170,797.23
Division 530 - Public Works Totals		\$4,307,350.47	\$410,452.66	\$2,720,758.80	\$1,586,591.67	63%	\$2,489,502.96
Division 540 - Public Service							
Department 041 - Library							
5110							
5110.001	Regular Salaries/Wages	351,917.80	37,751.01	211,568.72	140,349.08	60	207,838.40
5110.002	Holidays	.00	1,366.96	12,207.23	(12,207.23)	+++	11,774.72
5110.003	Sick Leave	.00	2,390.95	7,819.31	(7,819.31)	+++	8,093.36
5110.004	Overtime	.00	91.29	91.29	(91.29)	+++	1,390.75
5110.010	Temp Wages	4,000.00	1,786.00	12,247.77	(8,247.77)	306	15,641.04
5110 - Totals		\$355,917.80	\$43,386.21	\$243,934.32	\$111,983.48	69%	\$244,738.27
5120							
5120.001	Annual Leave	19,020.00	466.33	12,649.38	6,370.62	67	20,322.94
5120.002	SBS	22,983.85	2,688.16	15,728.52	7,255.33	68	16,255.86
5120.003	Medicare	5,436.60	635.89	3,720.48	1,716.12	68	3,845.26



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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 540 - Public Service							
Department 041 - Library							
5120.004	PERS	96,541.02	17,709.59	79,266.74	17,274.28	82	53,799.28
5120.005	Health Insurance	71,964.72	7,041.31	60,240.18	11,724.54	84	46,991.62
5120.006	Life Insurance	100.08	12.30	79.53	20.55	79	73.72
5120.007	Workmen's Compensation	1,815.18	222.55	1,307.11	508.07	72	1,532.19
5120.008	Unemployment	.00	.00	4.86	(4.86)	+++	.00
5120 - Totals		\$217,861.45	\$28,776.13	\$172,996.80	\$44,864.65	79%	\$142,820.87
5201							
5201.000	Training and Travel	6,800.00	1,823.52	2,571.83	4,228.17	38	4,855.96
5201 - Totals		\$6,800.00	\$1,823.52	\$2,571.83	\$4,228.17	38%	\$4,855.96
5203							
5203.001	Electric	20,000.00	2,451.44	15,561.43	4,438.57	78	15,258.41
5203 - Totals		\$20,000.00	\$2,451.44	\$15,561.43	\$4,438.57	78%	\$15,258.41
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	125.00
5204 - Totals		\$800.00	\$0.00	\$32.99	\$767.01	4%	\$98.61
5205							
5205.000	Insurance	12,658.00	(543.32)	18,736.88	(6,078.88)	148	16,560.03
5205 - Totals		\$12,658.00	(\$543.32)	\$18,736.88	(\$6,078.88)	148%	\$16,560.03
5206							
5206.000	Supplies	20,356.94	2,115.66	15,846.02	4,510.92	78	9,219.91
5206 - Totals		\$20,356.94	\$2,115.66	\$15,846.02	\$4,510.92	78%	\$9,219.91
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	11,743.20	21,909.95	7,090.05	76	16,952.73
5208 - Totals		\$29,000.00	\$11,743.20	\$21,909.95	\$7,090.05	76%	\$16,952.73
5211							
5211.000	Data Processing Fees	117,661.00	9,805.08	88,245.72	29,415.28	75	82,641.78
5211.001	Information Technology Special Projects	16,758.00	.00	16,758.00	.00	100	.00
5211 - Totals		\$134,419.00	\$9,805.08	\$105,003.72	\$29,415.28	78%	\$82,641.78



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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 540 - Public Service							
Department 041 - Library							
5212							
5212.000	Contracted/Purchased Serv	46,050.00	1,716.48	41,591.46	4,458.54	90	46,772.94
	5212 - Totals	\$46,050.00	\$1,716.48	\$41,591.46	\$4,458.54	90%	\$46,772.94
5222							
5222.000	Postage	15,000.00	2,099.66	8,111.06	6,888.94	54	6,000.00
	5222 - Totals	\$15,000.00	\$2,099.66	\$8,111.06	\$6,888.94	54%	\$6,000.00
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	24.26	914.27	585.73	61	841.85
	5224 - Totals	\$1,500.00	\$24.26	\$914.27	\$585.73	61%	\$841.85
5226							
5226.000	Advertising	3,200.00	201.60	201.60	2,998.40	6	2,128.45
	5226 - Totals	\$3,200.00	\$201.60	\$201.60	\$2,998.40	6%	\$2,128.45
5227							
5227.002	Rent-Equipment	200.00	69.00	207.00	(7.00)	104	144.90
	5227 - Totals	\$200.00	\$69.00	\$207.00	(\$7.00)	104%	\$144.90
5240							
5240.000	Books & Publications	67,072.11	5,767.25	34,001.08	33,071.03	51	34,040.35
	5240 - Totals	\$67,072.11	\$5,767.25	\$34,001.08	\$33,071.03	51%	\$34,040.35
5290							
5290.000	Other Expenses	4,300.00	34.99	212.25	4,087.75	5	127.94
	5290 - Totals	\$4,300.00	\$34.99	\$212.25	\$4,087.75	5%	\$127.94
	Department 041 - Library Totals	\$936,635.30	\$109,471.16	\$681,832.66	\$254,802.64	73%	\$623,203.00
Department 043 - Centennial Building							
5110							
5110.001	Regular Salaries/Wages	210,483.00	25,854.86	144,218.55	66,264.45	69	140,608.28
5110.002	Holidays	.00	1,005.84	6,856.64	(6,856.64)	+++	7,223.19
5110.003	Sick Leave	.00	153.16	6,197.12	(6,197.12)	+++	2,514.12
5110.004	Overtime	3,499.95	205.86	2,118.37	1,381.58	61	1,999.59
5110.010	Temp Wages	20,000.00	.00	.00	20,000.00	0	.00
	5110 - Totals	\$233,982.95	\$27,219.72	\$159,390.68	\$74,592.27	68%	\$152,345.18



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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 540 - Public Service							
Department 043 - Centennial Building							
5120							
5120.001	Annual Leave	8,433.00	4,305.04	20,204.08	(11,771.08)	240	12,475.96
5120.002	SBS	13,633.99	1,932.46	11,009.14	2,624.85	81	10,103.46
5120.003	Medicare	2,137.31	327.73	1,784.68	352.63	84	1,582.58
5120.004	PERS	58,701.25	12,679.44	55,455.87	3,245.38	94	35,591.70
5120.005	Health Insurance	89,890.44	7,490.56	52,518.14	37,372.30	58	58,325.91
5120.006	Life Insurance	64.68	5.39	42.91	21.77	66	46.15
5120.007	Workmen's Compensation	10,656.20	1,569.95	8,435.85	2,220.35	79	8,282.28
5120 - Totals		\$183,516.87	\$28,310.57	\$149,450.67	\$34,066.20	81%	\$126,408.04
5203							
5203.001	Electric	60,000.00	5,553.61	39,505.68	20,494.32	66	39,315.12
5203 - Totals		\$60,000.00	\$5,553.61	\$39,505.68	\$20,494.32	66%	\$39,315.12
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	(277.84)	20,674.69	(2,950.69)	117	20,392.98
5205 - Totals		\$17,724.00	(\$277.84)	\$20,674.69	(\$2,950.69)	117%	\$20,392.98
5206							
5206.000	Supplies	12,300.00	1,003.33	7,110.84	5,189.16	58	6,688.18
5206 - Totals		\$12,300.00	\$1,003.33	\$7,110.84	\$5,189.16	58%	\$6,688.18
5207							
5207.000	Repairs & Maintenance	6,500.00	1,112.92	2,575.88	3,924.12	40	2,435.35
5207 - Totals		\$6,500.00	\$1,112.92	\$2,575.88	\$3,924.12	40%	\$2,435.35
5208							
5208.000	Bldg Repair & Maint	37,000.00	.00	9,083.67	27,916.33	25	14,411.31
5208 - Totals		\$37,000.00	\$0.00	\$9,083.67	\$27,916.33	25%	\$14,411.31
5211							
5211.000	Data Processing Fees	61,348.00	5,112.33	46,010.97	15,337.03	75	43,069.50
5211.001	Information Technology Special Projects	8,820.00	.00	8,820.00	.00	100	.00
5211 - Totals		\$70,168.00	\$5,112.33	\$54,830.97	\$15,337.03	78%	\$43,069.50
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)



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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 540 - Public Service							
Department 043 - Centennial Building							
5226							
5226.000	Advertising	500.00	179.20	394.80	105.20	79	1,327.15
	5226 - Totals	\$500.00	\$179.20	\$394.80	\$105.20	79%	\$1,327.15
5290							
5290.000	Other Expenses	500.00	.00	636.00	(136.00)	127	580.00
	5290 - Totals	\$500.00	\$0.00	\$636.00	(\$136.00)	127%	\$580.00
	Department 043 - Centennial Building Totals	\$624,191.82	\$68,213.84	\$443,653.88	\$180,537.94	71%	\$406,457.06
Department 047 - Senior Citizens							
5203							
5203.001	Electric	19,500.00	2,186.26	14,902.93	4,597.07	76	14,414.67
	5203 - Totals	\$19,500.00	\$2,186.26	\$14,902.93	\$4,597.07	76%	\$14,414.67
5204							
5204.000	Telephone	2,580.00	226.93	1,815.18	764.82	70	1,891.42
	5204 - Totals	\$2,580.00	\$226.93	\$1,815.18	\$764.82	70%	\$1,891.42
5205							
5205.000	Insurance	1,604.00	(41.92)	1,939.37	(335.37)	121	1,603.44
	5205 - Totals	\$1,604.00	(\$41.92)	\$1,939.37	(\$335.37)	121%	\$1,603.44
5206							
5206.000	Supplies	3,080.00	512.29	2,348.07	731.93	76	2,033.83
	5206 - Totals	\$3,080.00	\$512.29	\$2,348.07	\$731.93	76%	\$2,033.83
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	20,661.78	43,986.88	(13,986.88)	147	18,852.78
	5208 - Totals	\$30,000.00	\$20,661.78	\$43,986.88	(\$13,986.88)	147%	\$18,852.78
5221							
5221.000	Transportation/Vehicles	38,000.00	1,510.10	15,270.47	22,729.53	40	20,702.10
	5221 - Totals	\$38,000.00	\$1,510.10	\$15,270.47	\$22,729.53	40%	\$20,702.10
	Department 047 - Senior Citizens Totals	\$97,764.00	\$25,055.44	\$80,262.90	\$17,501.10	82%	\$59,498.24
	Division 540 - Public Service Totals	\$1,658,591.12	\$202,740.44	\$1,205,749.44	\$452,841.68	73%	\$1,089,158.30



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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 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	2,245.73	4,560.82	18,946.18	19	4,895.48
	5295 - Totals	\$23,507.00	\$2,245.73	\$4,560.82	\$18,946.18	19%	\$4,895.48
7301							
7301.000	Note Principal Payments	67,234.00	13,231.08	22,309.77	44,924.23	33	22,309.85
	7301 - Totals	\$67,234.00	\$13,231.08	\$22,309.77	\$44,924.23	33%	\$22,309.85
	Sub-Department 951 - General Totals	\$90,741.00	\$15,476.81	\$26,870.59	\$63,870.41	30%	\$27,205.33
	Department 650 - Debt Payments Totals	\$90,741.00	\$15,476.81	\$26,870.59	\$63,870.41	30%	\$27,205.33
Department 660 - Support Payments							
Sub-Department 952 - School							
5208							
5208.000	Bldg Repair & Maint	150,000.00	104,857.79	104,857.79	45,142.21	70	.00
	5208 - Totals	\$150,000.00	\$104,857.79	\$104,857.79	\$45,142.21	70%	\$0.00
5290							
5290.000	Other Expenses	7,224,208.00	581,524.33	5,233,718.97	1,990,489.03	72	4,933,719.00
	5290 - Totals	\$7,224,208.00	\$581,524.33	\$5,233,718.97	\$1,990,489.03	72%	\$4,933,719.00
	Sub-Department 952 - School Totals	\$7,374,208.00	\$686,382.12	\$5,338,576.76	\$2,035,631.24	72%	\$4,933,719.00
Sub-Department 953 - Hospital							
5290							
5290.000	Other Expenses	150,671.00	.00	30,584.94	120,086.06	20	226,221.62
	5290 - Totals	\$150,671.00	\$0.00	\$30,584.94	\$120,086.06	20%	\$226,221.62
	Sub-Department 953 - Hospital Totals	\$150,671.00	\$0.00	\$30,584.94	\$120,086.06	20%	\$226,221.62
	Department 660 - Support Payments Totals	\$7,524,879.00	\$686,382.12	\$5,369,161.70	\$2,155,717.30	71%	\$5,159,940.62



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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 550 - Other							
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	248,088.54	31,911.46	89	.00
7106.033	Fixed Assets-Streets	18,000.00	.00	5,653.10	12,346.90	31	.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	\$253,741.64	\$456,196.36	36%	\$0.00
7108							
7108.000	Fixed Assets-Furniture	.00	.00	.00	.00	+++	13,999.20
7108 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$13,999.20
Department 670 - Fixed Assets Totals		\$709,938.00	\$0.00	\$253,741.64	\$456,196.36	36%	\$13,999.20
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	5,133,145.00	.00	3,381,287.00	1,751,858.00	66	2,512,496.75
7200 - Totals		\$5,133,145.00	\$0.00	\$3,381,287.00	\$1,751,858.00	66%	\$2,512,496.75
Department 680 - Transfer to Other Funds Totals		\$5,133,145.00	\$0.00	\$3,381,287.00	\$1,751,858.00	66%	\$2,512,496.75
Division 550 - Other Totals		\$13,458,703.00	\$701,858.93	\$9,031,060.93	\$4,427,642.07	67%	\$7,713,641.90
EXPENSE TOTALS		\$32,329,421.30	\$2,589,743.79	\$21,920,199.33	\$10,409,221.97	68%	\$19,280,425.25
Fund 100 - General Fund Totals							
REVENUE TOTALS		30,900,025.00	2,161,423.05	23,208,996.38	7,691,028.62	75%	19,575,930.60
EXPENSE TOTALS		32,329,421.30	2,589,743.79	21,920,199.33	10,409,221.97	68%	19,280,425.25
Fund 100 - General Fund Net Gain (Loss)		(\$1,429,396.30)	(\$428,320.74)	\$1,288,797.05	\$2,718,193.35	(90%)	\$295,505.35
Fund Type General Fund Totals							
REVENUE TOTALS		30,900,025.00	2,161,423.05	23,208,996.38	7,691,028.62	75%	19,575,930.60
EXPENSE TOTALS		32,329,421.30	2,589,743.79	21,920,199.33	10,409,221.97	68%	19,280,425.25
Fund Type General Fund Net Gain (Loss)		(\$1,429,396.30)	(\$428,320.74)	\$1,288,797.05	\$2,718,193.35	(90%)	\$295,505.35



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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 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	13,576.39	570,275.30	1,104,437.70	34	469,590.01
	3101 - Totals	\$1,674,713.00	\$13,576.39	\$570,275.30	\$1,104,437.70	34%	\$469,590.01
	Department 310 - State Revenue Totals	\$1,674,713.00	\$13,576.39	\$570,275.30	\$1,104,437.70	34%	\$469,590.01
Department 315 - Federal Revenue							
3151							
3151.003	Grant Revenue	.00	18,083.63	41,737.64	(41,737.64)	+++	85,168.16
	3151 - Totals	\$0.00	\$18,083.63	\$41,737.64	(\$41,737.64)	+++	\$85,168.16
	Department 315 - Federal Revenue Totals	\$0.00	\$18,083.63	\$41,737.64	(\$41,737.64)	+++	\$85,168.16
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	2,191,900.00	.00	2,191,900.00	.00	100	1,300,000.00
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	.00	3,200.00	.00	100	.00
3950.220	Transfer In Waste Water	3,200.00	.00	3,200.00	.00	100	.00
3950.300	Transfer in Information Systems	360,000.00	.00	360,000.00	.00	100	.00
3950.320	Transfer In Bldg Maint	5,200.00	.00	5,200.00	.00	100	.00
	3950 - Totals	\$2,871,560.00	\$0.00	\$2,563,500.00	\$308,060.00	89%	\$1,300,000.00
	Department 390 - Cash Basis Receipts Totals	\$2,871,560.00	\$0.00	\$2,563,500.00	\$308,060.00	89%	\$1,300,000.00
	Division 300 - Revenue Totals	\$4,546,273.00	\$31,660.02	\$3,175,512.94	\$1,370,760.06	70%	\$1,854,758.17
	REVENUE TOTALS	\$4,546,273.00	\$31,660.02	\$3,175,512.94	\$1,370,760.06	70%	\$1,854,758.17
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	.00	586.95	(586.95)	+++	13,089.61
	5206 - Totals	\$0.00	\$0.00	\$586.95	(\$586.95)	+++	\$13,089.61
5212							
5212.000	Contracted/Purchased Serv	5,117,907.44	76,940.58	997,014.42	4,120,893.02	19	1,932,247.84
	5212 - Totals	\$5,117,907.44	\$76,940.58	\$997,014.42	\$4,120,893.02	19%	\$1,932,247.84
5214							
5214.000	Interdepartment Services	.00	51,752.01	152,557.38	(152,557.38)	+++	219,055.34
	5214 - Totals	\$0.00	\$51,752.01	\$152,557.38	(\$152,557.38)	+++	\$219,055.34



Income Statement

Through 03/31/19

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						
5226							
5226.000	Advertising	.00	.00	314.65	(314.65)	+++	.00
	5226 - Totals	\$0.00	\$0.00	\$314.65	(\$314.65)	+++	\$0.00
5290							
5290.000	Other Expenses	.00	1,152.86	130,743.67	(130,743.67)	+++	248.36
	5290 - Totals	\$0.00	\$1,152.86	\$130,743.67	(\$130,743.67)	+++	\$248.36
	Department 630 - Operations Totals	\$5,117,907.44	\$129,845.45	\$1,281,217.07	\$3,836,690.37	25%	\$2,164,641.15
	Division 600 - Operations Totals	\$5,117,907.44	\$129,845.45	\$1,281,217.07	\$3,836,690.37	25%	\$2,164,641.15
	EXPENSE TOTALS	\$5,117,907.44	\$129,845.45	\$1,281,217.07	\$3,836,690.37	25%	\$2,164,641.15
Fund	700 - Capital Projects-General Totals						
	REVENUE TOTALS	4,546,273.00	31,660.02	3,175,512.94	1,370,760.06	70%	1,854,758.17
	EXPENSE TOTALS	5,117,907.44	129,845.45	1,281,217.07	3,836,690.37	25%	2,164,641.15
Fund	700 - Capital Projects-General Net Gain (Loss)	(\$571,634.44)	(\$98,185.43)	\$1,894,295.87	\$2,465,930.31	(331%)	(\$309,882.98)
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	4,546,273.00	31,660.02	3,175,512.94	1,370,760.06	70%	1,854,758.17
	EXPENSE TOTALS	5,117,907.44	129,845.45	1,281,217.07	3,836,690.37	25%	2,164,641.15
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$571,634.44)	(\$98,185.43)	\$1,894,295.87	\$2,465,930.31	(331%)	(\$309,882.98)
Fund Category	Governmental Funds Totals						
	REVENUE TOTALS	35,446,298.00	2,193,083.07	26,384,509.32	9,061,788.68	74%	21,430,688.77
	EXPENSE TOTALS	37,447,328.74	2,719,589.24	23,201,416.40	14,245,912.34	62%	21,445,066.40
Fund Category	Governmental Funds Net Gain (Loss)	(\$2,001,030.74)	(\$526,506.17)	\$3,183,092.92	\$5,184,123.66	(159%)	(\$14,377.63)
	Grand Totals						
	REVENUE TOTALS	35,446,298.00	2,193,083.07	26,384,509.32	9,061,788.68	74%	21,430,688.77
	EXPENSE TOTALS	37,447,328.74	2,719,589.24	23,201,416.40	14,245,912.34	62%	21,445,066.40
	Grand Total Net Gain (Loss)	(\$2,001,030.74)	(\$526,506.17)	\$3,183,092.92	\$5,184,123.66	(159%)	(\$14,377.63)



Balance Sheet

Through 03/31/19

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	5,507,462.56	6,171,377.33	(663,914.77)	(10.76)
1020.002	Checking Account-Payroll	(10,344.52)	(9,687.35)	(657.17)	(6.78)
1020.003	Checking Account-C Card	35,197.58	32,578.07	2,619.51	8.04
1020.010	Money Market - AML Pool	7,764,830.04	2,655,016.59	5,109,813.45	192.46
1020.011	Money Market - FNBA Trust	1,140,144.60	3,408,238.61	(2,268,094.01)	(66.55)
1020 - Totals		\$14,437,290.26	\$12,257,523.25	\$2,179,767.01	17.78%
1025					
1025.000	Investments	55,137,553.86	52,172,755.12	2,964,798.74	5.68
1025 - Totals		\$55,137,553.86	\$52,172,755.12	\$2,964,798.74	5.68%
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.	(54,909,278.99)	(51,961,151.45)	(2,948,127.54)	(5.67)
1030 - Totals		(\$54,909,278.99)	(\$51,961,151.45)	(\$2,948,127.54)	(5.67%)
1050					
1050.000	Accts Rec.-Misc Billing	109,939.23	52,012.92	57,926.31	111.37
1050.010	Accts Rec.-Utility Billing	60,661.32	55,045.04	5,616.28	10.20
1050.025	Accts Rec.-Ambulance	92,976.67	86,270.53	6,706.14	7.77
1050.050	Accts Rec.-Collections	990,207.00	938,487.14	51,719.86	5.51
1050.060	Accts Rec.- State	6,241.20	2,283.14	3,958.06	173.36
1050.070	Accts Rec.- Federal	34,555.71	31,350.10	3,205.61	10.23
1050.080	Accts Rec.-Sales Tax	1,140,418.44	.00	1,140,418.44	+++
1050.100	Interest Receivable	328,827.61	306,340.26	22,487.35	7.34
1050.200	Property Tax Receivable	124,769.73	59,620.34	65,149.39	109.27
1050.500	Interfund Receivable	1,206,637.18	1,239,602.18	(32,965.00)	(2.66)
1050.900	Allowance - Doubtful Acct	(990,207.00)	(938,487.14)	(51,719.86)	(5.51)
1050 - Totals		\$3,105,027.09	\$1,832,524.51	\$1,272,502.58	69.44%
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 03/31/19

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	125,289.27	540,856.72	(415,567.45)	(76.84)
1070 - Totals		\$125,289.27	\$540,856.72	(\$415,567.45)	(76.84%)
1200					
1200.030	Prepaid Workers Compensation Insurance	135,368.37	116,389.13	18,979.24	16.31
1200 - Totals		\$135,368.37	\$116,389.13	\$18,979.24	16.31%
ASSETS TOTALS		\$17,942,342.87	\$14,973,847.28	\$2,968,495.59	19.82%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2010					
2010.005	Clearing Acct Collections	1,733.47	495.79	1,237.68	249.64
2010.008	Clearing Acct Harbors	(188,952.47)	(169,490.25)	(19,462.22)	(11.48)
2010.011	Clearing Acct Utility Donations	115.50	390.00	(274.50)	(70.38)
2010.015	Clearing Acct - Tobacco	544,126.60	.00	544,126.60	+++
2010.025	Clearing Acct Ambulance	3,174.40	(678.00)	3,852.40	568.20
2010.040	Pcard Liability	443,777.02	(13,380.54)	457,157.56	3,416.59
2010 - Totals		\$803,974.52	(\$182,663.00)	\$986,637.52	540.14%
2020					
2020.000	Accounts Payable	(247,457.71)	.00	(247,457.71)	+++
2020 - Totals		(\$247,457.71)	\$0.00	(\$247,457.71)	+++
2023					
2023.000	Retainage Payable	2,293.92	.00	2,293.92	+++
2023 - Totals		\$2,293.92	\$0.00	\$2,293.92	+++
2030					
2030.000	Refunds Payable	(1,645.05)	830.21	(2,475.26)	(298.15)
2030 - Totals		(\$1,645.05)	\$830.21	(\$2,475.26)	(298.15%)
2040					
2040.000	Citation Surcharge - St.	1,570.00	1,195.00	375.00	31.38
2040 - Totals		\$1,570.00	\$1,195.00	\$375.00	31.38%
2050					
2050.002	Medicare Tax Payable	37.12	.00	37.12	+++
2050.003	Federal Inc Tax Payable	41.65	.00	41.65	+++
2050.004	PERS Payable	59,481.65	51,850.38	7,631.27	14.72



Balance Sheet

Through 03/31/19

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					
2050.005	SBS Insurance Payable	1,067.88	1,125.80	(57.92)	(5.14)
2050.006	Deferred Comp Payable	7,824.88	6,205.21	1,619.67	26.10
2050.007	Workers Comp Payable	84,752.12	40,600.98	44,151.14	108.74
2050.008	Other Payroll Withholding	3,647.53	5,397.66	(1,750.13)	(32.42)
2050.009	Union Dues Withheld	3,862.48	3,738.09	124.39	3.33
2050.010	Health Insurance Withheld	17,121.29	20,888.58	(3,767.29)	(18.04)
2050.011	Life Insurance Withheld	1,351.08	1,208.31	142.77	11.82
2050.012	SBS Annuities Payable	170,120.18	165,505.14	4,615.04	2.79
2050.013	Health - Employer Payable	277,020.55	275,853.81	1,166.74	.42
2050.014	Life - Employer Payable	161.14	155.84	5.30	3.40
2050.016	PERS Tier 4	194,545.79	73,504.69	121,041.10	164.67
2050 - Totals		\$821,035.34	\$646,034.49	\$175,000.85	27.09%
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	31,319.69	26,844.69	4,475.00	16.67
2100.002	Deposits - Security Bonds	5,500.00	5,500.00	.00	.00
2100.005	Deposits -	10,000.00	.00	10,000.00	+++
2100 - Totals		\$46,819.69	\$32,344.69	\$14,475.00	44.75%
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	102.00	(102.00)	(100.00)
2700 - Totals		\$760.00	\$1,891.07	(\$1,131.07)	(59.81%)
LIABILITIES TOTALS		\$1,593,373.72	\$505,190.47	\$1,088,183.25	215.40%
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 03/31/19

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	13,187,481.69	12,379,071.05	808,410.64	6.53
	2920 - Totals	\$13,187,481.69	\$12,379,071.05	\$808,410.64	6.53%
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	\$15,060,172.10	\$14,173,151.46	\$887,020.64	6.26%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(23,208,996.38)			
	Fund Expenses	21,920,199.33			
	FUND EQUITY TOTALS	\$16,348,969.15	\$14,173,151.46	\$2,175,817.69	15.35%
	LIABILITIES AND FUND EQUITY TOTALS	\$17,942,342.87	\$14,678,341.93	\$3,264,000.94	22.24%
	Fund 100 - General Fund Totals	\$0.00	\$295,505.35	(\$295,505.35)	(100.00%)
	Fund Type General Fund Totals	\$0.00	\$295,505.35	(\$295,505.35)	(100.00%)



Balance Sheet

Through 03/31/19

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.	5,472,552.46	3,792,017.15	1,680,535.31	44.32
	1030 - Totals	\$5,472,552.46	\$3,792,017.15	\$1,680,535.31	44.32%
1050					
1050.060	Accts Rec.- State	13,576.39	97,215.39	(83,639.00)	(86.03)
1050.070	Accts Rec.- Federal	30,333.13	32,050.25	(1,717.12)	(5.36)
	1050 - Totals	\$43,909.52	\$129,265.64	(\$85,356.12)	(66.03%)
	ASSETS TOTALS	\$5,516,461.98	\$3,921,282.79	\$1,595,179.19	40.68%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2023					
2023.000	Retainage Payable	114,610.62	122,662.69	(8,052.07)	(6.56)
	2023 - Totals	\$114,610.62	\$122,662.69	(\$8,052.07)	(6.56%)
	LIABILITIES TOTALS	\$114,610.62	\$122,662.69	(\$8,052.07)	(6.56%)
	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	516,106.40	1,117,053.99	(600,947.59)	(53.80)
	2920 - Totals	\$516,106.40	\$1,117,053.99	(\$600,947.59)	(53.80%)
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	\$3,507,555.49	\$4,108,503.08	(\$600,947.59)	(14.63%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(3,175,512.94)			
	Fund Expenses	1,281,217.07			
	FUND EQUITY TOTALS	\$5,401,851.36	\$4,108,503.08	\$1,293,348.28	31.48%
	LIABILITIES AND FUND EQUITY TOTALS	\$5,516,461.98	\$4,231,165.77	\$1,285,296.21	30.38%
Fund	700 - Capital Projects-General Totals	\$0.00	(\$309,882.98)	\$309,882.98	100.00%



Balance Sheet

Through 03/31/19

















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 Totals	\$0.00	(\$309,882.98)	\$309,882.98	100.00%
Fund Category	Governmental Funds Totals	\$0.00	(\$14,377.63)	\$14,377.63	100.00%
	Grand Totals	\$0.00	(\$14,377.63)	\$14,377.63	100.00%

Electric Fund
Financial Analysis
As Of, And For the Fiscal Year Ending March 31, 2019

KPI Dashboard

Indicator	Amount	Compared To Last Yr	Compared To Plan	Big Picture
Revenue	12,899,885	 Increased 2.8% Over Last Year	 Lower Than Planned	 With a debt service coverage ratio of 1.39, the electric fund is generating enough cash flow to meet bond covenants. Yellow light warranted over concerns over a warm spring 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)	918,815	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)	6,445,921	 Improved by just 0.7% over prior year	 Did Not Meet Plan	Electricity sales not reaching planned levels is the reason that EBIDA did not meet plan. Expense control measures helped to offset revenue shortfalls by more than \$918K
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)	(3,100,273)	 Net loss increased by (\$124K)	 Larger Loss Than Planned	Electricity sales not reaching planned levels led to a larger loss 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>))	(5,082,529)	 Declined from prior year	 Slightly Better than Planned	Not setting aside sufficient capital for future asset replacement
Total Working Capital (What total resources are available in the fund)	9,387,944	 Declined From Prior Year	 Slightly Better than Planned	Decline in total working capital due to capital expenditures outpacing cash flow generation
Working Capital Appropriated For Projects (and Unspent Bond Proceeds) (Of the fund's total resources, how much has been already appropriated for CAPEX)	8,752,614	 Declined by 2.4% From Last Year	 Met Plan	Working capital appropriated for projects but unspent is declining due to significant capital spending
Undesignated Working Capital (How much of the fund's resources are available?)	(270,603)	 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)	132.18	 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?)	(3.81)	 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 3,313,600 kWh, a decrease of 3.9% compared to the first nine months of FY2018 consumption. However, due to implementation of the seasonal rates, revenue increased by \$32,885.

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 years, there are as yet undefined, but expected to be significant, projects beyond 5 years (one significant one, described below, is the Green Lake Hydroelectric Facility overhaul. By not saving now, the fund will be required to take on additional debt to complete those projects. The take-away remains that the 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, 2018 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 = 75.0%)	Variance To FY2019 Plan
Income Statement									
Revenue:									
Electricity Sales	4,469,040	3,620,358	4,257,864	-	12,347,262	12,314,377	32,885	13,916,666	(1,569,404)
Jobbing	169,150	6,710	47,398	-	223,258	128,224	95,034	126,863	96,396
Other Operating Revenue	104,506	77,980	146,879	-	329,365	110,725	218,640	320,100	9,265
Total Revenue:	4,742,696	3,705,048	4,452,141	-	12,899,885	12,553,326	346,559	14,363,629	(1,463,744)
Cost of Sales:									
Green Lake	158,298	158,449	302,655	-	619,402	455,749	(163,653)	776,900	157,498
Blue Lake	522,688	468,615	588,057	-	1,579,360	1,536,821	(42,539)	1,461,764	(117,597)
Diesels	125,367	122,090	139,142	-	386,599	398,566	11,967	740,063	353,464
Switchyard	1,764	3,582	3,615	-	8,961	7,970	(991)	15,000	6,039
Line Maintenance	2,217	65,005	59,961	-	127,183	125,135	(2,048)	174,851	47,668
Substation Maintenance	2,433	4,287	2,666	-	9,386	2,675	(6,711)	13,500	4,114
Distribution	544,547	541,930	584,554	-	1,671,031	1,516,159	(154,872)	1,621,785	(49,246)
Metering	104,042	93,830	104,382	-	302,254	305,334	3,080	357,818	55,564
Jobbing	28,955	43,646	26,805	-	99,406	92,721	(6,685)	75,000	(24,406)
Stores	47,260	51,929	55,115	-	154,304	135,982	(18,322)	148,433	(5,871)
Depreciation	1,952,782	1,952,783	1,952,782	-	5,858,347	5,756,118	(102,229)	5,858,346	(1)
Total Cost of Sales:	3,490,353	3,506,146	3,819,734	-	10,816,233	10,333,229	(483,004)	11,243,458	427,225
Gross Margin:	1,252,343	198,902	632,407	-	2,083,652	2,220,097	(136,445)	3,120,171	(1,036,519)
<i>Gross Margin: Operating Revenue</i>	<i>26.41%</i>	<i>5.37%</i>	<i>14.20%</i>		<i>16.15%</i>	<i>17.69%</i>	<i>-1.53%</i>	<i>21.72%</i>	<i>-5.57%</i>
Selling and Administrative Expenses	511,525	475,225	509,328	-	1,496,078	1,576,647	80,569	1,987,668	491,590
Earnings Before Interest (EBI):	740,818	(276,323)	123,079	-	587,574	643,451	(55,877)	1,132,503	(544,929)
<i>EBI: Operating Revenue</i>	<i>15.62%</i>	<i>-7.46%</i>	<i>2.76%</i>		<i>4.55%</i>	<i>5.13%</i>	<i>-0.57%</i>	<i>7.88%</i>	<i>-3.33%</i>
Non-operating Revenue and Expense:									
Operating Subsidy	-	-	-	-	-	-	-	-	-
Bond Interest Subsidy	144,365	144,572	144,570	-	433,507	430,476	3,031	430,515	2,992
Misc./Non-Operating Revenue/(Expense)	-	-	-	-	-	134,491	(134,491)	-	-
Enterprise Fund Interest	108,049	122,348	118,674	-	349,071	237,751	111,320	187,500	161,571
Bond Fund Interest	15,165	14,081	5,945	-	35,191	70,856	(35,665)	82,500	(47,309)
Grant Revenue	5,007	11,899	3,113	-	20,019	-	20,019	20,019	-
Transfers in	-	-	-	-	-	-	-	-	-
Bonded Interest Expense:	(1,445,866)	(1,445,866)	(1,445,866)	-	(4,337,598)	(4,281,613)	(55,985)	(4,337,599)	1
Subordinated Interest expense	(62,679)	(62,679)	(62,679)	-	(188,037)	(211,428)	23,391	(188,036)	(1)
Total Non-operating Revenue & Expense:	(1,235,959)	(1,215,645)	(1,236,243)	-	(3,687,847)	(3,619,467)	(68,380)	(3,805,101)	117,254
Net Income:	(495,141)	(1,491,968)	(1,113,164)	-	(3,100,273)	(2,976,017)	(124,256)	(2,672,598)	(427,675)
<i>Net Income: Operating Revenue</i>	<i>-10.44%</i>	<i>-40.27%</i>	<i>-25.00%</i>		<i>-24.03%</i>	<i>-23.71%</i>	<i>-0.33%</i>	<i>-18.61%</i>	
EBIDA (Earnings before interest, depreciation, amortization)	2,693,600	1,676,460	2,075,861		6,445,921	6,399,569	46,353	6,990,849	(544,928)
<i>EBIDA: Operating Revenue</i>	<i>56.79%</i>	<i>45.25%</i>	<i>46.63%</i>		<i>49.97%</i>	<i>50.98%</i>	<i>-1.01%</i>	<i>48.67%</i>	<i>1.30%</i>

City and Borough of Sitka
Electric Fund
Financial Statements
For The Twelve-Month Period From July 1, 2018 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 = 75.0%)	Variance To FY2019 Plan
Key Indicators									
<u>Bond Covenant Ratio (> 1.25 for fiscal year)</u>	1.53	0.98	1.19		1.23	1.26		1.1938	
<u>Total kWh Sold</u>	23,848,800	26,280,800	30,765,750		80,895,350	84,208,950	(3,313,600)	79,066,125	1,829,225
<u>Revenue per Kwh Sold</u>	0.1874	0.1378	0.1384		0.1526	0.4415	(0.2888)	0.1760	(0.0234)
<u>Cost of Sales per Kwh Sold</u>	0.1464	0.1334	0.1242		0.1337	0.3698	0.2361	0.1422	0.0085
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	1,457,641	460,815	839,618	-	2,758,074	2,780,101	(22,027)	3,185,748	(427,674)
Bonded Debt Principal	543,750	543,750	543,750	-	1,631,250	1,586,250	(45,000)	2,175,000	543,750
Subordinated Debt Principal	117,002	117,002	117,002	-	351,006	249,273	(101,733)	468,007	117,001
Debt Principal Coverage Surplus/Deficit	<u>796,889</u>	<u>(199,937)</u>	<u>178,866</u>	<u>-</u>	<u>775,818</u>	<u>944,578</u>	<u>(168,760)</u>	<u>542,741</u>	<u>233,077</u>
Debt Principal Coverage Percentage	221%	70%	127%		139%	151%	-12%	121%	19%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	796,889	(199,937)	178,866	-	775,818	944,578	(168,760)	542,741	233,077
Depreciation	1,952,782	1,952,783	1,952,782	-	5,858,347	5,756,118	(102,229)	5,858,346	(1)
Cash Accumulated For/(Taken From) Asset Replacement	<u>(1,155,893)</u>	<u>(2,152,720)</u>	<u>(1,773,916)</u>	<u>-</u>	<u>(5,082,529)</u>	<u>(4,811,540)</u>	<u>270,989</u>	<u>(5,315,605)</u>	<u>233,076</u>
Working Capital/Balance Sheet									
Cash Flow:									
Net Income + Depreciation Less Principal	796,889	(199,937)	178,866	-	775,818	944,578	(168,760)	542,741	233,077
CapEx, Accruals, and other Balance Sheet Changes	<u>(1,075,228)</u>	<u>(684,734)</u>	<u>(429,015)</u>	<u>-</u>	<u>(2,188,977)</u>	<u>(907,672)</u>	<u>(1,281,305)</u>	<u>(2,188,977)</u>	<u>-</u>
Increase in (Decrease in) Working Capital	(278,339)	(884,671)	(250,149)	-	(1,413,159)	36,906	(1,450,065)	(1,646,236)	233,077
Plus Beginning Total Working Capital	<u>10,801,103</u>	<u>10,522,764</u>	<u>9,638,093</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>9,638,093</u>	<u>9,387,944</u>		<u>9,387,944</u>	<u>11,132,763</u>	<u>(1,744,819)</u>	<u>9,154,867</u>	<u>233,077</u>
Working Capital Detail:									
Repair Reserve (0.1% of PPE):	<u>295,936</u>	<u>295,936</u>	<u>295,936</u>		<u>295,936</u>				
Working Capital Designated for CapEx									
Capital Projects Fund	10,118,463	8,752,614	8,300,600		8,300,600				
Unspent Bond Proceeds	<u>999,450</u>	<u>1,013,531</u>	<u>1,062,011</u>		<u>1,062,011</u>				
Total Working Capital Designated for CapEx	<u>11,117,913</u>	<u>9,766,145</u>	<u>9,362,611</u>		<u>9,362,611</u>				
Undesignated Working Capital	<u>(891,085)</u>	<u>(423,988)</u>	<u>(270,603)</u>		<u>(270,603)</u>				
Total Working Capital:	<u>10,522,764</u>	<u>9,638,093</u>	<u>9,387,944</u>		<u>9,387,944</u>				
Days on Hand Annual Cash Outlays:									
Total Working Capital (WC)	<u>227.62</u>	<u>209.50</u>	<u>188.46</u>		<u>132.18</u>				
Total WC Less Repair Reserve:	<u>221.22</u>	<u>203.07</u>	<u>182.52</u>		<u>128.01</u>				
Undesignated WC:	<u>(19.28)</u>	<u>(9.22)</u>	<u>(5.43)</u>		<u>(3.81)</u>				
Working Capital Calculation:									
Current Assets	14,892,905	15,908,613	14,890,206		15,908,613				
Current Liabilities	<u>(1,280,171)</u>	<u>(2,705,491)</u>	<u>(1,282,292)</u>	<u>-</u>	<u>(2,705,491)</u>				
Next Debt Principal Payment Accrual	(466,608)	(941,667)	(1,596,608)	-	(941,667)				
One Year's Debt Principal	<u>(2,623,362)</u>	<u>(2,623,362)</u>	<u>(2,623,362)</u>	<u>-</u>	<u>(2,623,362)</u>				
Total Working Capital	<u>10,522,764</u>	<u>9,638,093</u>	<u>9,387,944</u>	<u>-</u>	<u>9,638,093</u>				

Fund 710 Capital Projects												
Detail By Project Number	2019 Appropriations/ Project closure	Investment In			A Construction In Progress 7/1/2018	FY2019 Supplies Expenses	Repairs & Maintenance Expenses	Contracted Services Expenses	Interdepartment Services Expenses	Tools & Small Equipment Expenses	Other Expenses	
		Central Treasury	A/R Misc.	A/R State								
63010 - Green Lake FERC Compliance	\$ -	\$ 62,711.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80003 - Feeder Improvements	\$ 200,000.00	\$ 113,975.66	\$ -	\$ -	\$ -	\$ 10,526.71	\$ -	\$ 60,570.50	\$ -	\$ -	\$ -	\$ -
80831 - Island Transmission Line Route Study	\$ -	\$ (23,671.50)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,671.50	\$ -	\$ -	\$ -	\$ -
80040 - AMR Construction-Closed	\$ (30,611.60)	\$ 30,611.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90261 - Island Improvements	\$ 25,000.00	\$ 92,832.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 395.00	\$ -	\$ -	\$ -	\$ -
90410 - SCADA	\$ -	\$ 225,652.48	\$ -	\$ -	\$ -	\$ 25,198.82	\$ -	\$ 17,739.60	\$ -	\$ -	\$ -	\$ -
90562 - Green Lake Powerplant	\$ 50,000.00	\$ 194,062.88	\$ -	\$ -	\$ 4,234.72	\$ 4,129.85	\$ -	\$ -	\$ 14,501.16	\$ -	\$ -	\$ -
90594 - Blue Lake Dam	\$ -	\$ 767,921.71	\$ -	\$ 3,113.39	\$ -	\$ 26,336.96	\$ -	\$ 47,657.04	\$ 293.91	\$ -	\$ -	\$ -
90610 - Blue Lake FERC Compliance	\$ -	\$ 231,677.78	\$ -	\$ -	\$ 1,758.75	\$ 71.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90614 - Takatz	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90648 - Transmission & 1220 Upgrade-Closed	\$ (7,464.81)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90672 - Medvejie Transformer	\$ -	\$ 91,755.29	\$ -	\$ -	\$ -	\$ 21,963.67	\$ -	\$ 363.83	\$ -	\$ -	\$ -	\$ -
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	\$ 17,010.93	\$ -	\$ -	\$ -	\$ 98,659.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 850,096.80	\$ -	\$ -	\$ -	\$ 24,342.55	\$ -	\$ 62,875.50	\$ -	\$ -	\$ -	\$ -
90823 - Marine Street N-1 Design	\$ -	\$ 3,379,618.15	\$ -	\$ -	\$ -	\$ 136,552.20	\$ -	\$ 153,679.08	\$ -	\$ -	\$ -	\$ -
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	\$ 157,142.35	\$ -	\$ -	\$ -	\$ 1,419.72	\$ -	\$ 12,953.75	\$ -	\$ -	\$ -	\$ -
90839 - Green Lake PP 35-Year Overhaul	\$ -	\$ 95,509.99	\$ -	\$ -	\$ -	\$ -	\$ 47,582.60	\$ 56,755.21	\$ -	\$ 152.20	\$ -	\$ -
90840 - Green Lake PP 35-Year Overhaul Inspection	\$ -	\$ 287,814.82	\$ -	\$ -	\$ 84,316.18	\$ 440.00	\$ -	\$ 7,429.00	\$ -	\$ -	\$ -	\$ -
90841 - Jarvis Fuel System Repairs	\$ 500,000.00	\$ 1,115,541.58	\$ -	\$ -	\$ 201,105.57	\$ 3,621.90	\$ -	\$ 74,313.25	\$ -	\$ 5,417.70	\$ -	\$ -
90857 - Raw Water Infrastructure Enhancement	\$ -	\$ 2,839.29	\$ -	\$ -	\$ 9,034.50	\$ -	\$ -	\$ 88,126.21	\$ -	\$ -	\$ -	\$ -
90860 - Cellular Service Enhancement Project	\$ -	\$ 11,330.88	\$ -	\$ -	\$ -	\$ 21,734.57	\$ -	\$ 261,734.55	\$ -	\$ -	\$ 200.00	\$ -
XXXXX - Blue Lake Autostart Backup Diesel	\$ 70,000.00	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
XXXXX - Thimbleberry Bypass	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 950,750.59	\$ 8,297,486.19	\$ -	\$ 3,113.39	\$ 304,646.40	\$ 374,997.51	\$ 47,582.60	\$ 868,264.02	\$ 14,795.07	\$ 5,569.90	\$ 200.00	

Fund 710 Capital Projects							
Detail By Project Number	B	F (=A+D+E)					
	FY2019 Total Expenses	Construction In Progress 6/30/2018	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	12/31/2018 Working Capital
63010 - Green Lake FERC Compliance	\$ -	\$ -	\$ 62,711.19	\$ -	\$ -	\$ -	\$ 62,711.19
80003 - Feeder Improvements	\$ 71,097.21	\$ -	\$ 113,975.66	\$ -	\$ -	\$ -	\$ 113,975.66
80831 - Island Transmission Line Route Study	\$ 23,671.50	\$ -	\$ (23,671.50)	\$ -	\$ -	\$ -	\$ (23,671.50)
80040 - AMR Construction-Closed	\$ -	\$ -	\$ 30,611.60	\$ -	\$ -	\$ -	\$ 30,611.60
90261 - Island Improvements	\$ 395.00	\$ -	\$ 92,832.95	\$ -	\$ -	\$ -	\$ 92,832.95
90410 - SCADA	\$ 42,938.42	\$ -	\$ 225,652.48	\$ -	\$ -	\$ -	\$ 225,652.48
90562 - Green Lake Powerplant	\$ 18,631.01	\$ 4,234.72	\$ 198,297.60	\$ -	\$ -	\$ -	\$ 194,062.88
90594 - Blue Lake Dam	\$ 74,287.91	\$ -	\$ 771,035.10	\$ -	\$ -	\$ -	\$ 771,035.10
90610 - Blue Lake FERC Compliance	\$ 71.56	\$ 1,758.75	\$ 233,436.53	\$ -	\$ -	\$ -	\$ 231,677.78
90614 - Takatz	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90648 - Transmission & 1220 Upgrade-Closed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90672 - Medvejie Transformer	\$ 22,327.50	\$ -	\$ 91,755.29	\$ -	\$ -	\$ -	\$ 91,755.29
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90777 - Meter Replacement	\$ 98,659.00	\$ -	\$ 17,010.93	\$ -	\$ -	\$ -	\$ 17,010.93
90794 - Jarvis Bulk Tank Improvement - Closed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90804 - Old Powerhouse Conversion	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -	\$ 300,000.00
90821 - Capital For Fuel Conversions	\$ 87,218.05	\$ -	\$ 850,096.80	\$ -	\$ -	\$ -	\$ 850,096.80
90823 - Marine Street N-1 Design	\$ 290,231.28	\$ -	\$ 3,379,618.15	\$ -	\$ -	\$ -	\$ 3,379,618.15
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	\$ 14,373.47	\$ -	\$ 157,142.35	\$ -	\$ -	\$ -	\$ 157,142.35
90839 - Green Lake PP 35-Year Overhaul	\$ 104,490.01	\$ -	\$ 95,509.99	\$ -	\$ -	\$ -	\$ 95,509.99
90840 - Green Lake PP 35-Year Overhaul Inspection	\$ 7,869.00	\$ 84,316.18	\$ 372,131.00	\$ -	\$ -	\$ -	\$ 287,814.82
90841 - Jarvis Fuel System Repairs	\$ 83,352.85	\$ 201,105.57	\$ 1,316,647.15	\$ -	\$ -	\$ -	\$ 1,115,541.58
90857 - Raw Water Infrastructure Enhancement	\$ 88,126.21	\$ 9,034.50	\$ 11,873.79	\$ -	\$ -	\$ -	\$ 2,839.29
90860 - Cellular Service Enhancement Project	\$ 283,669.12	\$ -	\$ 11,330.88	\$ -	\$ -	\$ -	\$ 11,330.88
XXXXX - Blue Lake Autostart Backup Diesel	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ 70,000.00
XXXXX - Thimbleberry Bypass	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 1,311,409.10	\$ 304,646.40	\$ 8,605,245.98	\$ -	\$ -	\$ -	\$ 8,300,599.58



Income Statement

Through 03/31/19

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	3,113.39	20,019.05	(20,019.05)	+++	102,274.40
	3101 - Totals	\$0.00	\$3,113.39	\$20,019.05	(\$20,019.05)	+++	\$102,274.40
	Department 310 - State Revenue Totals	\$0.00	\$3,113.39	\$20,019.05	(\$20,019.05)	+++	\$102,274.40
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	1,500.00
	3807 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,500.00
	Department 380 - Miscellaneous Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,500.00
Department 390 - Cash Basis Receipts							
3950							
3950.200	Transfer In Electric	1,815,000.00	.00	.00	1,815,000.00	0	75,000.00
3950.714	Transfer In Revenue Bond	.00	.00	1,815,000.00	(1,815,000.00)	+++	3,300,000.00
	3950 - Totals	\$1,815,000.00	\$0.00	\$1,815,000.00	\$0.00	100%	\$3,375,000.00
	Department 390 - Cash Basis Receipts Totals	\$1,815,000.00	\$0.00	\$1,815,000.00	\$0.00	100%	\$3,375,000.00
	Division 300 - Revenue Totals	\$1,815,000.00	\$3,113.39	\$1,835,019.05	(\$20,019.05)	101%	\$3,478,774.40
	REVENUE TOTALS	\$1,815,000.00	\$3,113.39	\$1,835,019.05	(\$20,019.05)	101%	\$3,478,774.40
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	(1,380,921.43)	20,200.56	374,997.51	(1,755,918.94)	(27)	200,541.93
	5206 - Totals	(\$1,380,921.43)	\$20,200.56	\$374,997.51	(\$1,755,918.94)	(27%)	\$200,541.93
5207							
5207.000	Repairs & Maintenance	47,582.60	.00	47,582.60	.00	100	702.61
	5207 - Totals	\$47,582.60	\$0.00	\$47,582.60	\$0.00	100%	\$702.61
5212							
5212.000	Contracted/Purchased Serv	1,818,707.83	26,703.35	868,264.02	950,443.81	48	569,822.72
	5212 - Totals	\$1,818,707.83	\$26,703.35	\$868,264.02	\$950,443.81	48%	\$569,822.72
5214							
5214.000	Interdepartment Services	.00	.00	14,795.07	(14,795.07)	+++	9,866.02
	5214 - Totals	\$0.00	\$0.00	\$14,795.07	(\$14,795.07)	+++	\$9,866.02



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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 Capital Projects Funds							
Fund 710 - Capital Projects-Electric							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5223							
5223.000	Tools & Small Equipment	.00	4,097.83	5,569.90	(5,569.90)	+++	4,435.76
	5223 - Totals	\$0.00	\$4,097.83	\$5,569.90	(\$5,569.90)	+++	\$4,435.76
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	329.10
	5226 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$329.10
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	1,260.20
	5227 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,260.20
5290							
5290.000	Other Expenses	.00	.00	200.00	(200.00)	+++	52,851.64
	5290 - Totals	\$0.00	\$0.00	\$200.00	(\$200.00)	+++	\$52,851.64
	Department 630 - Operations Totals	\$485,369.00	\$51,001.74	\$1,311,409.10	(\$826,040.10)	270%	\$839,809.98
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	.00	864,249.41	864,249.41	(864,249.41)	+++	156,098,188.69
	7200 - Totals	\$0.00	\$864,249.41	\$864,249.41	(\$864,249.41)	+++	\$156,098,188.69
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$864,249.41	\$864,249.41	(\$864,249.41)	+++	\$156,098,188.69
	Division 600 - Operations Totals	\$485,369.00	\$915,251.15	\$2,175,658.51	(\$1,690,289.51)	448%	\$156,937,998.67
	EXPENSE TOTALS	\$485,369.00	\$915,251.15	\$2,175,658.51	(\$1,690,289.51)	448%	\$156,937,998.67
Fund 710 - Capital Projects-Electric Totals							
	REVENUE TOTALS	1,815,000.00	3,113.39	1,835,019.05	(20,019.05)	101%	3,478,774.40
	EXPENSE TOTALS	485,369.00	915,251.15	2,175,658.51	(1,690,289.51)	448%	156,937,998.67
	Fund 710 - Capital Projects-Electric Net Gain (Loss)	\$1,329,631.00	(\$912,137.76)	(\$340,639.46)	(\$1,670,270.46)	(26%)	(\$153,459,224.27)
Fund Type Capital Projects Funds Totals							
	REVENUE TOTALS	1,815,000.00	3,113.39	1,835,019.05	(20,019.05)	101%	3,478,774.40
	EXPENSE TOTALS	485,369.00	915,251.15	2,175,658.51	(1,690,289.51)	448%	156,937,998.67
	Fund Type Capital Projects Funds Net Gain (Loss)	\$1,329,631.00	(\$912,137.76)	(\$340,639.46)	(\$1,670,270.46)	(26%)	(\$153,459,224.27)



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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							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	250,000.00	62,500.00	187,500.00	62,500.00	75	.00
	3101 - Totals	\$250,000.00	\$62,500.00	\$187,500.00	\$62,500.00	75%	\$0.00
	Department 310 - State Revenue Totals	\$250,000.00	\$62,500.00	\$187,500.00	\$62,500.00	75%	\$0.00
Department 315 - Federal Revenue							
3151							
3151.005	Federal Interest Subsidy	574,020.00	48,190.31	433,507.28	140,512.72	76	430,476.12
	3151 - Totals	\$574,020.00	\$48,190.31	\$433,507.28	\$140,512.72	76%	\$430,476.12
	Department 315 - Federal Revenue Totals	\$574,020.00	\$48,190.31	\$433,507.28	\$140,512.72	76%	\$430,476.12
Department 340 - Operating Revenue							
3401							
3401.000	Electricity-Residential	7,480,000.00	591,718.69	4,708,125.15	2,771,874.85	63	4,748,386.53
	3401 - Totals	\$7,480,000.00	\$591,718.69	\$4,708,125.15	\$2,771,874.85	63%	\$4,748,386.53
3402							
3402.000	Electricity-Commercial	6,297,057.00	457,703.84	4,431,236.96	1,865,820.04	70	4,396,863.71
	3402 - Totals	\$6,297,057.00	\$457,703.84	\$4,431,236.96	\$1,865,820.04	70%	\$4,396,863.71
3403							
3403.000	Electricity-Harbor	649,321.00	48,998.00	376,946.34	272,374.66	58	398,758.50
	3403 - Totals	\$649,321.00	\$48,998.00	\$376,946.34	\$272,374.66	58%	\$398,758.50
3404							
3404.000	Electricity-Public Auth	3,648,105.00	302,634.97	2,459,237.80	1,188,867.20	67	2,412,173.01
	3404 - Totals	\$3,648,105.00	\$302,634.97	\$2,459,237.80	\$1,188,867.20	67%	\$2,412,173.01
3406							
3406.000	Interruptable Demand	214,674.00	27,347.81	232,006.21	(17,332.21)	108	194,923.42
	3406 - Totals	\$214,674.00	\$27,347.81	\$232,006.21	(\$17,332.21)	108%	\$194,923.42
3407							
3407.000	Yard/Street Lights	157,950.00	11,528.37	103,747.33	54,202.67	66	104,063.87
	3407 - Totals	\$157,950.00	\$11,528.37	\$103,747.33	\$54,202.67	66%	\$104,063.87
3408							
3408.000	Electric-Other	108,448.00	1,669.68	35,963.43	72,484.57	33	59,208.06
	3408 - Totals	\$108,448.00	\$1,669.68	\$35,963.43	\$72,484.57	33%	\$59,208.06



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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	2,280.83	55,814.03	47,185.97	54	44,786.19
	3491 - Totals	\$103,000.00	\$2,280.83	\$55,814.03	\$47,185.97	54%	\$44,786.19
3492							
3492.000	Jobbing-Materials/Parts	58,150.00	.00	160,485.56	(102,335.56)	276	78,364.04
	3492 - Totals	\$58,150.00	\$0.00	\$160,485.56	(\$102,335.56)	276%	\$78,364.04
3493							
3493.000	Jobbing-Equipment	8,000.00	.00	7,339.08	660.92	92	5,074.00
	3493 - Totals	\$8,000.00	\$0.00	\$7,339.08	\$660.92	92%	\$5,074.00
	Department 340 - Operating Revenue Totals	\$18,724,705.00	\$1,443,882.19	\$12,570,901.89	\$6,153,803.11	67%	\$12,442,601.33
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	81,743.60	(17,743.60)	128	54,386.59
3501.003	Other Revenue	.00	3,497.50	36,504.50	(36,504.50)	+++	43,564.28
	3501 - Totals	\$131,000.00	\$3,497.50	\$118,248.10	\$12,751.90	90%	\$97,950.87
	Department 350 - Non-Operating Revenue Totals	\$131,000.00	\$3,497.50	\$118,248.10	\$12,751.90	90%	\$97,950.87
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	250,000.00	29,488.41	349,070.94	(99,070.94)	140	237,751.42
	3610 - Totals	\$250,000.00	\$29,488.41	\$349,070.94	(\$99,070.94)	140%	\$237,751.42
3618							
3618.000	Insurance Settlements	.00	.00	.00	.00	+++	124,490.70
	3618 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$124,490.70
3622							
3622.000	Gain on Disposal of Fixed Assets	.00	.00	.00	.00	+++	10,000.00
	3622 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$10,000.00
	Department 360 - Uses of Prop & Investment Totals	\$250,000.00	\$29,488.41	\$349,070.94	(\$99,070.94)	140%	\$372,242.12



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	764.31	(764.31)	+++	.00
3807 - Totals		\$0.00	\$0.00	\$764.31	(\$764.31)	+++	\$0.00
3820							
3820.000	Bad Debt Collected	2,000.00	.00	3,065.47	(1,065.47)	153	12,774.06
3820 - Totals		\$2,000.00	\$0.00	\$3,065.47	(\$1,065.47)	153%	\$12,774.06
Department 380 - Miscellaneous Totals		\$2,000.00	\$0.00	\$3,829.78	(\$1,829.78)	191%	\$12,774.06
Department 390 - Cash Basis Receipts							
3950							
3950.000	Interfund Transfers In	.00	864,249.41	864,249.41	(864,249.41)	+++	156,098,188.69
3950.193	Transfer In Utility Subsidization	43,800.00	6,676.99	19,897.90	23,902.10	45	.00
3950 - Totals		\$43,800.00	\$870,926.40	\$884,147.31	(\$840,347.31)	2,019%	\$156,098,188.69
Department 390 - Cash Basis Receipts Totals		\$43,800.00	\$870,926.40	\$884,147.31	(\$840,347.31)	2,019%	\$156,098,188.69
Division 300 - Revenue Totals		\$19,975,525.00	\$2,458,484.81	\$14,547,205.30	\$5,428,319.70	73%	\$169,454,233.19
REVENUE TOTALS		\$19,975,525.00	\$2,458,484.81	\$14,547,205.30	\$5,428,319.70	73%	\$169,454,233.19
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	203,763.20	20,566.16	131,616.54	72,146.66	65	127,958.55
5110.002	Holidays	.00	196.72	6,821.12	(6,821.12)	+++	5,945.08
5110.003	Sick Leave	.00	.00	845.90	(845.90)	+++	1,251.68
5110.004	Overtime	199,999.95	.00	.00	199,999.95	0	.00
5110.010	Temp Wages	117,816.00	.00	1,283.75	116,532.25	1	17,384.90
5110 - Totals		\$521,579.15	\$20,762.88	\$140,567.31	\$381,011.84	27%	\$152,540.21
5120							
5120.001	Annual Leave	7,661.00	3,208.32	12,671.54	(5,010.54)	165	10,834.83
5120.002	SBS	26,177.00	1,475.56	7,727.10	18,449.90	30	8,434.16
5120.003	Medicare	7,673.90	349.04	2,235.00	5,438.90	29	2,374.37
5120.004	PERS	111,069.79	9,971.64	47,096.87	63,972.92	42	32,117.84
5120.005	Health Insurance	80,273.28	2,998.72	24,124.86	56,148.42	30	32,646.96
5120.006	Life Insurance	22.20	1.85	16.65	5.55	75	16.65



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5120.007	Workmen's Compensation	21,220.57	122.76	831.99	20,388.58	4	1,524.36
5120	- Totals	\$254,097.74	\$18,127.89	\$94,704.01	\$159,393.73	37%	\$87,949.17
5201							
5201.000	Training and Travel	31,500.00	2,459.91	5,799.42	25,700.58	18	18,737.65
5201	- Totals	\$31,500.00	\$2,459.91	\$5,799.42	\$25,700.58	18%	\$18,737.65
5202							
5202.000	Uniforms	2,200.00	.00	.00	2,200.00	0	407.80
5202	- Totals	\$2,200.00	\$0.00	\$0.00	\$2,200.00	0%	\$407.80
5203							
5203.001	Electric	16,000.00	3,154.02	13,475.20	2,524.80	84	12,838.98
5203.005	Heating Fuel	12,000.00	1,765.91	6,970.89	5,029.11	58	7,072.37
5203	- Totals	\$28,000.00	\$4,919.93	\$20,446.09	\$7,553.91	73%	\$19,911.35
5204							
5204.000	Telephone	18,000.00	1,647.96	14,912.25	3,087.75	83	13,479.36
5204.001	Cell Phone Stipend	300.00	25.00	225.00	75.00	75	225.00
5204	- Totals	\$18,300.00	\$1,672.96	\$15,137.25	\$3,162.75	83%	\$13,704.36
5205							
5205.000	Insurance	121,687.00	9,052.59	106,478.91	15,208.09	88	91,264.95
5205	- Totals	\$121,687.00	\$9,052.59	\$106,478.91	\$15,208.09	88%	\$91,264.95
5206							
5206.000	Supplies	8,000.00	1,840.50	8,297.55	(297.55)	104	7,349.59
5206	- Totals	\$8,000.00	\$1,840.50	\$8,297.55	(\$297.55)	104%	\$7,349.59
5207							
5207.000	Repairs & Maintenance	2,000.00	240.88	952.84	1,047.16	48	963.40
5207	- Totals	\$2,000.00	\$240.88	\$952.84	\$1,047.16	48%	\$963.40
5208							
5208.000	Bldg Repair & Maint	20,000.00	7,335.93	18,964.57	1,035.43	95	19,471.43
5208	- Totals	\$20,000.00	\$7,335.93	\$18,964.57	\$1,035.43	95%	\$19,471.43
5211							
5211.000	Data Processing Fees	143,977.00	11,998.08	107,982.72	35,994.28	75	102,178.53
5211.001	Information Technology Special Projects	26,664.00	.00	26,664.00	.00	100	.00
5211	- Totals	\$170,641.00	\$11,998.08	\$134,646.72	\$35,994.28	79%	\$102,178.53



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5212							
5212.000	Contracted/Purchased Serv	150,781.66	715.57	52,763.88	98,017.78	35	62,800.55
5212 - Totals		\$150,781.66	\$715.57	\$52,763.88	\$98,017.78	35%	\$62,800.55
5214							
5214.000	Interdepartment Services	979,647.00	84,614.78	742,005.11	237,641.89	76	730,623.27
5214 - Totals		\$979,647.00	\$84,614.78	\$742,005.11	\$237,641.89	76%	\$730,623.27
5221							
5221.000	Transportation/Vehicles	.00	(1,478.33)	744.84	(744.84)	+++	1,170.86
5221 - Totals		\$0.00	(\$1,478.33)	\$744.84	(\$744.84)	+++	\$1,170.86
5222							
5222.000	Postage	3,000.00	640.18	5,520.91	(2,520.91)	184	4,031.16
5222 - Totals		\$3,000.00	\$640.18	\$5,520.91	(\$2,520.91)	184%	\$4,031.16
5223							
5223.000	Tools & Small Equipment	5,000.00	999.45	221.11	4,778.89	4	2,518.39
5223 - Totals		\$5,000.00	\$999.45	\$221.11	\$4,778.89	4%	\$2,518.39
5224							
5224.000	Dues & Publications	21,000.00	.00	14,546.44	6,453.56	69	15,193.31
5224 - Totals		\$21,000.00	\$0.00	\$14,546.44	\$6,453.56	69%	\$15,193.31
5226							
5226.000	Advertising	3,000.00	548.20	3,314.71	(314.71)	110	451.90
5226 - Totals		\$3,000.00	\$548.20	\$3,314.71	(\$314.71)	110%	\$451.90
5230							
5230.000	Bad Debts	40,000.00	.00	.00	40,000.00	0	67,871.82
5230 - Totals		\$40,000.00	\$0.00	\$0.00	\$40,000.00	0%	\$67,871.82
5231							
5231.000	Credit Card Expense	200,000.00	8,254.79	110,004.13	89,995.87	55	163,045.22
5231 - Totals		\$200,000.00	\$8,254.79	\$110,004.13	\$89,995.87	55%	\$163,045.22
5290							
5290.000	Other Expenses	2,000.00	546.62	7,332.53	(5,332.53)	367	14,461.66
5290 - Totals		\$2,000.00	\$546.62	\$7,332.53	(\$5,332.53)	367%	\$14,461.66
5291							
5291.000	Utility Subsidization	43,800.00	6,676.99	19,897.90	23,902.10	45	.00
5291 - Totals		\$43,800.00	\$6,676.99	\$19,897.90	\$23,902.10	45%	\$0.00



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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 Totals		\$2,626,233.55	\$179,929.80	\$1,502,346.23	\$1,123,887.32	57%	\$1,576,646.58
Department 602 - Stores							
5110							
5110.001	Regular Salaries/Wages	91,676.24	9,848.40	57,954.65	33,721.59	63	52,869.20
5110.002	Holidays	.00	339.60	3,905.40	(3,905.40)	+++	3,822.60
5110.003	Sick Leave	.00	.00	84.90	(84.90)	+++	.00
5110.004	Overtime	.00	573.12	6,389.03	(6,389.03)	+++	4,176.04
5110 - Totals		\$91,676.24	\$10,761.12	\$68,333.98	\$23,342.26	75%	\$60,867.84
5120							
5120.001	Annual Leave	3,413.00	.00	2,929.05	483.95	86	6,814.20
5120.002	SBS	5,828.98	659.66	4,368.43	1,460.55	75	4,148.85
5120.003	Medicare	1,378.77	156.03	1,033.31	345.46	75	981.39
5120.004	PERS	25,218.61	4,597.45	22,290.87	2,927.74	88	14,813.08
5120.005	Health Insurance	31,709.52	2,800.49	25,204.41	6,505.11	79	23,782.14
5120.006	Life Insurance	14.16	1.18	10.62	3.54	75	10.62
5120.007	Workmen's Compensation	5,821.32	683.33	4,525.20	1,296.12	78	4,429.76
5120 - Totals		\$73,384.36	\$8,898.14	\$60,361.89	\$13,022.47	82%	\$54,980.04
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	5,164.47	17,634.76	2,365.24	88	13,271.62
5206 - Totals		\$20,000.00	\$5,164.47	\$17,634.76	\$2,365.24	88%	\$13,271.62
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	239.93
5207 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$239.93
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	356.20	7,400.86	1,599.14	82	6,467.11
5223 - Totals		\$9,000.00	\$356.20	\$7,400.86	\$1,599.14	82%	\$6,467.11



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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							
5224							
5224.000	Dues & Publications	500.00	.00	572.99	(72.99)	115	99.00
	5224 - Totals	\$500.00	\$0.00	\$572.99	(\$72.99)	115%	\$99.00
	Department 602 - Stores Totals	\$197,910.60	\$25,179.93	\$154,304.48	\$43,606.12	78%	\$135,982.08
Department 603 - Operations & Maintenance							
Sub-Department 850 - Green Lake							
5110							
5110.001	Regular Salaries/Wages	201,554.56	16,721.63	91,986.19	109,568.37	46	48,232.46
5110.002	Holidays	.00	754.72	7,358.52	(7,358.52)	+++	8,528.12
5110.003	Sick Leave	.00	1,037.75	6,084.94	(6,084.94)	+++	6,085.17
5110.004	Overtime	.00	1,867.93	5,960.70	(5,960.70)	+++	557.40
5110.010	Temp Wages	.00	457.60	2,041.60	(2,041.60)	+++	.00
	5110 - Totals	\$201,554.56	\$20,839.63	\$113,431.95	\$88,122.61	56%	\$63,403.15
5120							
5120.001	Annual Leave	7,566.00	2,735.86	10,849.10	(3,283.10)	143	17,544.60
5120.002	SBS	12,818.54	1,445.18	7,620.38	5,198.16	59	4,965.22
5120.003	Medicare	3,032.15	341.86	1,802.54	1,229.61	59	1,174.51
5120.004	PERS	55,443.75	7,709.43	34,627.21	20,816.54	62	17,665.76
5120.005	Health Insurance	33,215.16	3,164.30	29,406.51	3,808.65	89	16,907.71
5120.006	Life Insurance	22.20	1.51	13.46	8.74	61	8.82
5120.007	Workmen's Compensation	12,798.38	1,503.28	7,921.75	4,876.63	62	5,302.72
	5120 - Totals	\$124,896.18	\$16,901.42	\$92,240.95	\$32,655.23	74%	\$63,569.34
5201							
5201.000	Training and Travel	3,000.00	1,627.38	1,627.38	1,372.62	54	960.15
	5201 - Totals	\$3,000.00	\$1,627.38	\$1,627.38	\$1,372.62	54%	\$960.15
5203							
5203.001	Electric	.00	.00	35.10	(35.10)	+++	.00
5203.005	Heating Fuel	500.00	.00	.00	500.00	0	.00
	5203 - Totals	\$500.00	\$0.00	\$35.10	\$464.90	7%	\$0.00
5205							
5205.000	Insurance	266,806.00	22,797.96	205,181.64	61,624.36	77	200,104.47
	5205 - Totals	\$266,806.00	\$22,797.96	\$205,181.64	\$61,624.36	77%	\$200,104.47



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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 603 - Operations & Maintenance							
Sub-Department 850 - Green Lake							
5206							
5206.000	Supplies	8,000.00	814.82	7,805.43	194.57	98	1,233.14
	5206 - Totals	\$8,000.00	\$814.82	\$7,805.43	\$194.57	98%	\$1,233.14
5207							
5207.000	Repairs & Maintenance	17,824.00	7,556.88	34,543.87	(16,719.87)	194	26,646.77
	5207 - Totals	\$17,824.00	\$7,556.88	\$34,543.87	(\$16,719.87)	194%	\$26,646.77
5212							
5212.000	Contracted/Purchased Serv	232,006.22	47,354.84	129,916.98	102,089.24	56	80,841.73
	5212 - Totals	\$232,006.22	\$47,354.84	\$129,916.98	\$102,089.24	56%	\$80,841.73
5221							
5221.000	Transportation/Vehicles	.00	.00	70.19	(70.19)	+++	.00
	5221 - Totals	\$0.00	\$0.00	\$70.19	(\$70.19)	+++	\$0.00
5223							
5223.000	Tools & Small Equipment	13,500.00	807.62	4,846.79	8,653.21	36	1,664.69
	5223 - Totals	\$13,500.00	\$807.62	\$4,846.79	\$8,653.21	36%	\$1,664.69
5226							
5226.000	Advertising	.00	.00	388.35	(388.35)	+++	.00
	5226 - Totals	\$0.00	\$0.00	\$388.35	(\$388.35)	+++	\$0.00
5227							
5227.002	Rent-Equipment	7,000.00	.00	.00	7,000.00	0	17,325.91
	5227 - Totals	\$7,000.00	\$0.00	\$0.00	\$7,000.00	0%	\$17,325.91
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	\$997,492.98	\$118,700.55	\$619,401.86	\$378,091.12	62%	\$455,749.35
	Sub-Department 851 - Blue Lake						
5110							
5110.001	Regular Salaries/Wages	712,641.16	68,707.59	436,451.24	276,189.92	61	487,612.71
5110.002	Holidays	.00	3,538.68	23,907.60	(23,907.60)	+++	21,772.80
5110.003	Sick Leave	.00	3,416.66	19,976.91	(19,976.91)	+++	17,012.62
5110.004	Overtime	.00	4,216.51	37,534.38	(37,534.38)	+++	32,995.75



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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							
5110.010	Temp Wages	.00	21,272.26	168,801.67	(168,801.67)	+++	129,518.33
5110 - Totals		\$712,641.16	\$101,151.70	\$686,671.80	\$25,969.36	96%	\$688,912.21
5120							
5120.001	Annual Leave	26,177.00	5,789.81	50,201.43	(24,024.43)	192	33,072.75
5120.002	SBS	45,220.71	6,558.27	45,191.58	29.13	100	44,278.45
5120.003	Medicare	10,720.65	1,551.30	10,689.70	30.95	100	10,473.69
5120.004	PERS	196,038.00	36,740.19	176,408.02	19,629.98	90	128,356.75
5120.005	Health Insurance	163,038.00	14,798.06	124,592.22	38,445.78	76	124,860.01
5120.006	Life Insurance	93.00	7.53	67.83	25.17	73	72.64
5120.007	Workmen's Compensation	37,761.72	5,925.36	41,317.60	(3,555.88)	109	41,665.26
5120 - Totals		\$479,049.08	\$71,370.52	\$448,468.38	\$30,580.70	94%	\$382,779.55
5201							
5201.000	Training and Travel	4,000.00	549.00	1,496.10	2,503.90	37	412.77
5201 - Totals		\$4,000.00	\$549.00	\$1,496.10	\$2,503.90	37%	\$412.77
5202							
5202.000	Uniforms	5,000.00	126.15	126.15	4,873.85	3	.00
5202 - Totals		\$5,000.00	\$126.15	\$126.15	\$4,873.85	3%	\$0.00
5203							
5203.001	Electric	3,800.00	548.43	2,635.56	1,164.44	69	2,820.50
5203.005	Heating Fuel	500.00	.00	.00	500.00	0	.00
5203 - Totals		\$4,300.00	\$548.43	\$2,635.56	\$1,664.44	61%	\$2,820.50
5204							
5204.000	Telephone	9,360.00	1,407.29	6,834.44	2,525.56	73	6,923.51
5204 - Totals		\$9,360.00	\$1,407.29	\$6,834.44	\$2,525.56	73%	\$6,923.51
5205							
5205.000	Insurance	254,917.00	21,781.21	196,030.89	58,886.11	77	191,187.72
5205 - Totals		\$254,917.00	\$21,781.21	\$196,030.89	\$58,886.11	77%	\$191,187.72
5206							
5206.000	Supplies	13,380.00	4,389.89	11,502.40	1,877.60	86	17,598.41
5206 - Totals		\$13,380.00	\$4,389.89	\$11,502.40	\$1,877.60	86%	\$17,598.41



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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							
5207							
5207.000	Repairs & Maintenance	51,882.00	9,153.48	31,505.00	20,377.00	61	44,998.06
	5207 - Totals	\$51,882.00	\$9,153.48	\$31,505.00	\$20,377.00	61%	\$44,998.06
5212							
5212.000	Contracted/Purchased Serv	211,977.60	7,350.00	60,206.42	151,771.18	28	40,721.96
	5212 - Totals	\$211,977.60	\$7,350.00	\$60,206.42	\$151,771.18	28%	\$40,721.96
5221							
5221.000	Transportation/Vehicles	.00	45.00	405.00	(405.00)	+++	405.00
	5221 - Totals	\$0.00	\$45.00	\$405.00	(\$405.00)	+++	\$405.00
5223							
5223.000	Tools & Small Equipment	12,464.05	35.98	934.13	11,529.92	7	3,340.45
	5223 - Totals	\$12,464.05	\$35.98	\$934.13	\$11,529.92	7%	\$3,340.45
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	+++	101,411.08
	5227 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$101,411.08
5290							
5290.000	Other Expenses	138,776.00	90,721.65	132,544.05	6,231.95	96	55,309.92
	5290 - Totals	\$138,776.00	\$90,721.65	\$132,544.05	\$6,231.95	96%	\$55,309.92
	Sub-Department 851 - Blue Lake Totals	\$1,898,246.89	\$308,630.30	\$1,579,360.32	\$318,886.57	83%	\$1,536,821.14
	Sub-Department 852 - Diesel Plant						
5110							
5110.001	Regular Salaries/Wages	202,976.76	23,336.94	151,994.46	50,982.30	75	145,923.54
5110.002	Holidays	.00	798.30	7,716.90	(7,716.90)	+++	6,957.69
5110.003	Sick Leave	.00	1,108.75	1,640.95	(1,640.95)	+++	4,725.15
5110.004	Overtime	.00	214.04	6,515.08	(6,515.08)	+++	4,081.86
	5110 - Totals	\$202,976.76	\$25,458.03	\$167,867.39	\$35,109.37	83%	\$161,688.24
5120							
5120.001	Annual Leave	6,680.00	665.25	7,938.65	(1,258.65)	119	8,865.08



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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 603 - Operations & Maintenance							
Sub-Department 852 - Diesel Plant							
5120.002	SBS	12,851.62	1,601.35	10,778.46	2,073.16	84	10,455.97
5120.003	Medicare	3,039.98	378.77	2,549.53	490.45	84	2,473.17
5120.004	PERS	55,835.60	11,366.12	55,385.80	449.80	99	37,370.85
5120.005	Health Insurance	43,529.28	4,232.20	36,533.59	6,995.69	84	35,844.88
5120.006	Life Insurance	16.08	1.88	16.47	(.39)	102	17.60
5120.007	Workmen's Compensation	12,888.99	1,658.80	11,165.19	1,723.80	87	11,161.99
5120 - Totals		\$134,841.55	\$19,904.37	\$124,367.69	\$10,473.86	92%	\$106,189.54
5201							
5201.000	Training and Travel	2,000.00	.00	1,528.85	471.15	76	.00
5201 - Totals		\$2,000.00	\$0.00	\$1,528.85	\$471.15	76%	\$0.00
5203							
5203.001	Electric	800.00	703.86	3,680.00	(2,880.00)	460	3,442.48
5203.005	Heating Fuel	300,000.00	.00	.00	300,000.00	0	13,099.49
5203 - Totals		\$300,800.00	\$703.86	\$3,680.00	\$297,120.00	1%	\$16,541.97
5206							
5206.000	Supplies	23,635.50	1,804.12	11,723.94	11,911.56	50	18,473.29
5206 - Totals		\$23,635.50	\$1,804.12	\$11,723.94	\$11,911.56	50%	\$18,473.29
5207							
5207.000	Repairs & Maintenance	124,907.48	3,539.18	31,715.73	93,191.75	25	69,279.63
5207 - Totals		\$124,907.48	\$3,539.18	\$31,715.73	\$93,191.75	25%	\$69,279.63
5212							
5212.000	Contracted/Purchased Serv	139,350.41	13,748.95	33,309.17	106,041.24	24	15,607.82
5212 - Totals		\$139,350.41	\$13,748.95	\$33,309.17	\$106,041.24	24%	\$15,607.82
5223							
5223.000	Tools & Small Equipment	11,500.00	286.61	6,698.71	4,801.29	58	5,957.83
5223 - Totals		\$11,500.00	\$286.61	\$6,698.71	\$4,801.29	58%	\$5,957.83
5290							
5290.000	Other Expenses	13,200.00	.00	5,707.65	7,492.35	43	4,827.82
5290 - Totals		\$13,200.00	\$0.00	\$5,707.65	\$7,492.35	43%	\$4,827.82
Sub-Department 852 - Diesel Plant Totals		\$953,211.70	\$65,445.12	\$386,599.13	\$566,612.57	41%	\$398,566.14



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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 603 - Operations & Maintenance							
Sub-Department 853 - Switchyard							
5110							
5110.001	Regular Salaries/Wages	.00	.00	2,216.99	(2,216.99)	+++	1,959.92
5110.004	Overtime	.00	.00	306.61	(306.61)	+++	207.78
5110 - Totals		\$0.00	\$0.00	\$2,523.60	(\$2,523.60)	+++	\$2,167.70
5120							
5120.002	SBS	.00	.00	154.67	(154.67)	+++	132.87
5120.003	Medicare	.00	.00	36.61	(36.61)	+++	31.43
5120.004	PERS	.00	91.00	828.20	(828.20)	+++	476.90
5120.005	Health Insurance	.00	.00	299.31	(299.31)	+++	603.79
5120.006	Life Insurance	.00	.00	.18	(.18)	+++	.40
5120.007	Workmen's Compensation	.00	.00	160.27	(160.27)	+++	141.76
5120 - Totals		\$0.00	\$91.00	\$1,479.24	(\$1,479.24)	+++	\$1,387.15
5206							
5206.000	Supplies	(4,035.80)	.00	74.45	(4,110.25)	(2)	3,660.48
5206 - Totals		(\$4,035.80)	\$0.00	\$74.45	(\$4,110.25)	(2%)	\$3,660.48
5207							
5207.000	Repairs & Maintenance	8,000.00	51.00	4,883.60	3,116.40	61	102.68
5207 - Totals		\$8,000.00	\$51.00	\$4,883.60	\$3,116.40	61%	\$102.68
5212							
5212.000	Contracted/Purchased Serv	5,000.00	.00	.00	5,000.00	0	199.32
5212 - Totals		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$199.32
5223							
5223.000	Tools & Small Equipment	500.00	.00	.00	500.00	0	452.18
5223 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$452.18
Sub-Department 853 - Switchyard Totals		\$9,464.20	\$142.00	\$8,960.89	\$503.31	95%	\$7,969.51
Department 603 - Operations & Maintenance Totals		\$3,858,415.77	\$492,917.97	\$2,594,322.20	\$1,264,093.57	67%	\$2,399,106.14
Department 604 - Transmission							
Sub-Department 860 - Line Maintenance							
5206							
5206.000	Supplies	9,000.00	.00	227.92	8,772.08	3	.00
5206 - Totals		\$9,000.00	\$0.00	\$227.92	\$8,772.08	3%	\$0.00



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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							
5207							
5207.000	Repairs & Maintenance	21,000.00	.00	10,335.80	10,664.20	49	113.50
	5207 - Totals	\$21,000.00	\$0.00	\$10,335.80	\$10,664.20	49%	\$113.50
5212							
5212.000	Contracted/Purchased Serv	198,633.75	.00	116,172.50	82,461.25	58	124,999.50
	5212 - Totals	\$198,633.75	\$0.00	\$116,172.50	\$82,461.25	58%	\$124,999.50
5221							
5221.000	Transportation/Vehicles	.00	.00	60.91	(60.91)	+++	22.40
	5221 - Totals	\$0.00	\$0.00	\$60.91	(\$60.91)	+++	\$22.40
5223							
5223.000	Tools & Small Equipment	4,500.00	.00	300.32	4,199.68	7	.00
	5223 - Totals	\$4,500.00	\$0.00	\$300.32	\$4,199.68	7%	\$0.00
5290							
5290.000	Other Expenses	.00	.00	85.50	(85.50)	+++	.00
	5290 - Totals	\$0.00	\$0.00	\$85.50	(\$85.50)	+++	\$0.00
	Sub-Department 860 - Line Maintenance Totals	\$233,133.75	\$0.00	\$127,182.95	\$105,950.80	55%	\$125,135.40
Sub-Department 861 - Substation Maintenance							
5110							
5110.001	Regular Salaries/Wages	.00	94.34	2,271.24	(2,271.24)	+++	323.19
5110.004	Overtime	.00	.00	660.38	(660.38)	+++	.00
	5110 - Totals	\$0.00	\$94.34	\$2,931.62	(\$2,931.62)	+++	\$323.19
5120							
5120.002	SBS	.00	5.78	179.71	(179.71)	+++	19.82
5120.003	Medicare	.00	1.36	42.48	(42.48)	+++	4.69
5120.004	PERS	.00	36.75	692.95	(692.95)	+++	71.10
5120.005	Health Insurance	.00	26.10	333.31	(333.31)	+++	24.62
5120.006	Life Insurance	.00	.02	.21	(.21)	+++	.02
5120.007	Workmen's Compensation	.00	5.99	186.15	(186.15)	+++	21.14
	5120 - Totals	\$0.00	\$76.00	\$1,434.81	(\$1,434.81)	+++	\$141.39



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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 861 - Substation Maintenance							
5206							
5206.000	Supplies	2,000.00	.00	1,975.18	24.82	99	.00
	5206 - Totals	\$2,000.00	\$0.00	\$1,975.18	\$24.82	99%	\$0.00
5207							
5207.000	Repairs & Maintenance	6,000.00	.00	3,044.00	2,956.00	51	986.74
	5207 - Totals	\$6,000.00	\$0.00	\$3,044.00	\$2,956.00	51%	\$986.74
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	.00	10,000.00	0	1,223.22
	5212 - Totals	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0%	\$1,223.22
	Sub-Department 861 - Substation Maintenance Totals	\$18,000.00	\$170.34	\$9,385.61	\$8,614.39	52%	\$2,674.54
	Department 604 - Transmission Totals	\$251,133.75	\$170.34	\$136,568.56	\$114,565.19	54%	\$127,809.94
Department 605 - Distribution							
5110							
5110.001	Regular Salaries/Wages	878,180.36	86,326.76	539,498.07	338,682.29	61	531,679.98
5110.002	Holidays	.00	2,721.52	33,903.56	(33,903.56)	+++	32,041.12
5110.003	Sick Leave	.00	7,676.80	28,905.70	(28,905.70)	+++	19,332.94
5110.004	Overtime	.00	20,336.60	120,079.42	(120,079.42)	+++	77,628.14
	5110 - Totals	\$878,180.36	\$117,061.68	\$722,386.75	\$155,793.61	82%	\$660,682.18
5120							
5120.001	Annual Leave	30,856.00	4,716.80	42,379.32	(11,523.32)	137	49,530.70
5120.002	SBS	55,723.85	7,468.08	41,743.08	13,980.77	75	40,999.43
5120.003	Medicare	13,181.08	1,766.49	11,095.62	2,085.46	84	10,304.61
5120.004	PERS	241,580.46	50,403.29	238,699.55	2,880.91	99	155,861.70
5120.005	Health Insurance	213,897.36	18,890.75	170,486.79	43,410.57	80	160,423.02
5120.006	Life Insurance	113.28	9.44	85.27	28.01	75	84.96
5120.007	Workmen's Compensation	35,658.38	5,383.23	33,835.59	1,822.79	95	31,713.33
	5120 - Totals	\$591,010.41	\$88,638.08	\$538,325.22	\$52,685.19	91%	\$448,917.75
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



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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 605 - Distribution							
5202							
5202.000	Uniforms	22,566.55	1,393.05	9,653.85	12,912.70	43	5,279.31
	5202 - Totals	\$22,566.55	\$1,393.05	\$9,653.85	\$12,912.70	43%	\$5,279.31
5204							
5204.001	Cell Phone Stipend	600.00	50.00	450.00	150.00	75	450.00
	5204 - Totals	\$600.00	\$50.00	\$450.00	\$150.00	75%	\$450.00
5206							
5206.000	Supplies	79,500.50	906.22	31,228.37	48,272.13	39	75,219.01
	5206 - Totals	\$79,500.50	\$906.22	\$31,228.37	\$48,272.13	39%	\$75,219.01
5207							
5207.000	Repairs & Maintenance	52,322.50	946.27	2,896.47	49,426.03	6	19,459.34
	5207 - Totals	\$52,322.50	\$946.27	\$2,896.47	\$49,426.03	6%	\$19,459.34
5212							
5212.000	Contracted/Purchased Serv	210,770.00	30,030.00	139,686.00	71,084.00	66	95,850.00
	5212 - Totals	\$210,770.00	\$30,030.00	\$139,686.00	\$71,084.00	66%	\$95,850.00
5221							
5221.000	Transportation/Vehicles	304,597.00	26,188.42	220,351.02	84,245.98	72	194,171.05
	5221 - Totals	\$304,597.00	\$26,188.42	\$220,351.02	\$84,245.98	72%	\$194,171.05
5222							
5222.000	Postage	.00	.00	.00	.00	+++	7.20
	5222 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$7.20
5223							
5223.000	Tools & Small Equipment	14,509.32	4,428.35	9,951.48	4,557.84	69	15,466.68
	5223 - Totals	\$14,509.32	\$4,428.35	\$9,951.48	\$4,557.84	69%	\$15,466.68
5224							
5224.000	Dues & Publications	1,400.00	.00	200.00	1,200.00	14	436.00
	5224 - Totals	\$1,400.00	\$0.00	\$200.00	\$1,200.00	14%	\$436.00
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
5290							
5290.000	Other Expenses	.00	13.73	122.45	(122.45)	+++	220.00
	5290 - Totals	\$0.00	\$13.73	\$122.45	(\$122.45)	+++	\$220.00



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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 605 - Distribution Totals		\$2,160,456.64	\$269,655.80	\$1,676,755.54	\$483,701.10	78%	\$1,516,158.52
Department 606 - Metering							
5110							
5110.001	Regular Salaries/Wages	232,119.04	19,541.09	131,051.05	101,067.99	56	131,329.60
5110.002	Holidays	.00	811.36	9,352.68	(9,352.68)	+++	8,792.14
5110.003	Sick Leave	.00	1,452.96	4,816.80	(4,816.80)	+++	8,372.90
5110.004	Overtime	.00	120.29	757.09	(757.09)	+++	1,225.82
5110.010	Temp Wages	.00	.00	3,260.89	(3,260.89)	+++	1,329.28
5110 - Totals		\$232,119.04	\$21,925.70	\$149,238.51	\$82,880.53	64%	\$151,049.74
5120							
5120.001	Annual Leave	9,108.00	3,582.63	11,964.85	(2,856.85)	131	16,725.78
5120.002	SBS	14,788.40	1,563.65	9,881.77	4,906.63	67	10,284.71
5120.003	Medicare	3,498.08	369.87	2,337.47	1,160.61	67	2,432.75
5120.004	PERS	63,853.06	10,560.90	49,230.52	14,622.54	77	35,181.25
5120.005	Health Insurance	85,553.64	5,600.98	52,363.67	33,189.97	61	64,165.23
5120.006	Life Insurance	42.48	3.54	29.50	12.98	69	31.86
5120.007	Workmen's Compensation	14,739.57	1,556.88	10,009.21	4,730.36	68	10,621.54
5120 - Totals		\$191,583.23	\$23,238.45	\$135,816.99	\$55,766.24	71%	\$139,443.12
5201							
5201.000	Training and Travel	3,000.00	.00	2,406.80	593.20	80	1,363.30
5201 - Totals		\$3,000.00	\$0.00	\$2,406.80	\$593.20	80%	\$1,363.30
5202							
5202.000	Uniforms	1,050.00	.00	299.99	750.01	29	.00
5202 - Totals		\$1,050.00	\$0.00	\$299.99	\$750.01	29%	\$0.00
5206							
5206.000	Supplies	25,838.00	.00	4,811.46	21,026.54	19	3,259.69
5206 - Totals		\$25,838.00	\$0.00	\$4,811.46	\$21,026.54	19%	\$3,259.69
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	1,500.00	8,459.23	1,540.77	85	6,835.12
5212 - Totals		\$10,000.00	\$1,500.00	\$8,459.23	\$1,540.77	85%	\$6,835.12



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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 606 - Metering							
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	732.57	1,267.43	37	1,282.84
	5223 - Totals	\$2,000.00	\$0.00	\$732.57	\$1,267.43	37%	\$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
5290							
5290.000	Other Expenses	.00	14.49	14.49	(14.49)	+++	.00
	5290 - Totals	\$0.00	\$14.49	\$14.49	(\$14.49)	+++	\$0.00
	Department 606 - Metering Totals	\$477,090.27	\$46,678.64	\$302,253.84	\$174,836.43	63%	\$305,333.81
Department 635 - Jobbing Expenses							
5110							
5110.010	Temp Wages	.00	.00	260.00	(260.00)	+++	1,674.00
	5110 - Totals	\$0.00	\$0.00	\$260.00	(\$260.00)	+++	\$1,674.00
5120							
5120.002	SBS	.00	.00	15.94	(15.94)	+++	102.60
5120.003	Medicare	.00	.00	3.77	(3.77)	+++	24.25
5120.007	Workmen's Compensation	.00	.00	14.20	(14.20)	+++	63.17
	5120 - Totals	\$0.00	\$0.00	\$33.91	(\$33.91)	+++	\$190.02
5206							
5206.000	Supplies	100,000.00	.00	99,405.61	594.39	99	90,856.67
	5206 - Totals	\$100,000.00	\$0.00	\$99,405.61	\$594.39	99%	\$90,856.67
	Department 635 - Jobbing Expenses Totals	\$100,000.00	\$0.00	\$99,699.52	\$300.48	100%	\$92,720.69
	Division 600 - Operations Totals	\$9,671,240.58	\$1,014,532.48	\$6,466,250.37	\$3,204,990.21	67%	\$6,153,757.76
Division 640 - Depreciation/Amortization							
6202							
6202.000	Depreciation-Plants	.00	635,846.29	5,722,616.61	(5,722,616.61)	+++	5,630,947.02
	6202 - Totals	\$0.00	\$635,846.29	\$5,722,616.61	(\$5,722,616.61)	+++	\$5,630,947.02



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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 640 - Depreciation/Amortization							
6205							
6205.000	Depreciation-Buildings	.00	4,188.75	37,698.75	(37,698.75)	+++	32,418.90
	6205 - Totals	\$0.00	\$4,188.75	\$37,698.75	(\$37,698.75)	+++	\$32,418.90
6206							
6206.000	Depreciation-Machinery	.00	8,000.93	72,008.37	(72,008.37)	+++	69,778.53
	6206 - Totals	\$0.00	\$8,000.93	\$72,008.37	(\$72,008.37)	+++	\$69,778.53
6208							
6208.000	Deprec-Furniture/Fixtures	.00	661.66	5,954.94	(5,954.94)	+++	5,954.94
	6208 - Totals	\$0.00	\$661.66	\$5,954.94	(\$5,954.94)	+++	\$5,954.94
6209							
6209.000	Deprec-Heat Conversions	.00	2,229.85	20,068.65	(20,068.65)	+++	17,018.28
	6209 - Totals	\$0.00	\$2,229.85	\$20,068.65	(\$20,068.65)	+++	\$17,018.28
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$650,927.48	\$5,858,347.32	(\$5,858,347.32)	+++	\$5,756,117.67
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	6,034,180.00	474,403.97	4,484,245.49	1,549,934.51	74	4,480,588.26
	5295 - Totals	\$6,034,180.00	\$474,403.97	\$4,484,245.49	\$1,549,934.51	74%	\$4,480,588.26
5297							
5297.000	Debt Admin Expense	.00	.00	500.00	(500.00)	+++	6,000.00
	5297 - Totals	\$0.00	\$0.00	\$500.00	(\$500.00)	+++	\$6,000.00
7301							
7301.000	Note Principal Payments	468,007.00	.00	275,609.86	192,397.14	59	166,183.06
	7301 - Totals	\$468,007.00	\$0.00	\$275,609.86	\$192,397.14	59%	\$166,183.06
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	\$474,403.97	\$6,935,355.35	\$1,741,831.65	80%	\$6,767,771.32
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	5,000.00	.00	.00	5,000.00	0	75,000.00
	7200 - Totals	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$75,000.00
	Division 680 - Transfers Between Funds Totals	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$75,000.00



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	Proprietary Funds						
Fund Type	Enterprise Funds						
Fund	200 - Electric Fund						
	EXPENSE TOTALS	\$18,353,427.58	\$2,139,863.93	\$19,259,953.04	(\$906,525.46)	105%	\$18,752,646.75
Fund	200 - Electric Fund Totals						
	REVENUE TOTALS	19,975,525.00	2,458,484.81	14,547,205.30	5,428,319.70	73%	169,454,233.19
	EXPENSE TOTALS	18,353,427.58	2,139,863.93	19,259,953.04	(906,525.46)	105%	18,752,646.75
Fund	200 - Electric Fund Net Gain (Loss)	\$1,622,097.42	\$318,620.88	(\$4,712,747.74)	(\$6,334,845.16)	(291%)	\$150,701,586.44
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	19,975,525.00	2,458,484.81	14,547,205.30	5,428,319.70	73%	169,454,233.19
	EXPENSE TOTALS	18,353,427.58	2,139,863.93	19,259,953.04	(906,525.46)	105%	18,752,646.75
Fund Type	Enterprise Funds Net Gain (Loss)	\$1,622,097.42	\$318,620.88	(\$4,712,747.74)	(\$6,334,845.16)	(291%)	\$150,701,586.44
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	21,790,525.00	2,461,598.20	16,382,224.35	5,408,300.65	75%	172,933,007.59
	EXPENSE TOTALS	18,838,796.58	3,055,115.08	21,435,611.55	(2,596,814.97)	114%	175,690,645.42
Fund Category	Proprietary Funds Net Gain (Loss)	\$2,951,728.42	(\$593,516.88)	(\$5,053,387.20)	(\$8,005,115.62)	(171%)	(\$2,757,637.83)
	Grand Totals						
	REVENUE TOTALS	21,790,525.00	2,461,598.20	16,382,224.35	5,408,300.65	75%	172,933,007.59
	EXPENSE TOTALS	18,838,796.58	3,055,115.08	21,435,611.55	(2,596,814.97)	114%	175,690,645.42
	Grand Total Net Gain (Loss)	\$2,951,728.42	(\$593,516.88)	(\$5,053,387.20)	(\$8,005,115.62)	(171%)	(\$2,757,637.83)



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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.	8,297,486.19	8,658,555.42	(361,069.23)	(4.17)
	1030 - Totals	\$8,297,486.19	\$8,658,555.42	(\$361,069.23)	(4.17%)
1050					
1050.060	Accts Rec.- State	3,113.39	22,702.80	(19,589.41)	(86.29)
	1050 - Totals	\$3,113.39	\$22,702.80	(\$19,589.41)	(86.29%)
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	\$8,605,245.98	\$8,681,911.85	(\$76,665.87)	(0.88%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2023					
2023.000	Retainage Payable	.00	6,837.62	(6,837.62)	(100.00)
	2023 - Totals	\$0.00	\$6,837.62	(\$6,837.62)	(100.00%)
	LIABILITIES TOTALS	\$0.00	\$6,837.62	(\$6,837.62)	(100.00%)
	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	(12,025,255.41)	141,163,157.65	(153,188,413.06)	(108.52)
	2920 - Totals	(\$12,025,255.41)	\$141,163,157.65	(\$153,188,413.06)	(108.52%)
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	\$8,945,885.44	\$162,134,298.50	(\$153,188,413.06)	(94.48%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(1,835,019.05)			
	Fund Expenses	2,175,658.51			



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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	\$8,605,245.98	\$162,134,298.50	(\$153,529,052.52)	(94.69%)
	LIABILITIES AND FUND EQUITY TOTALS	\$8,605,245.98	\$162,141,136.12	(\$153,535,890.14)	(94.69%)
Fund	710 - Capital Projects-Electric Totals	\$0.00	(\$153,459,224.27)	\$153,459,224.27	100.00%
Fund Type	Capital Projects Funds Totals	\$0.00	(\$153,459,224.27)	\$153,459,224.27	100.00%



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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.	3,177,493.14	1,268,146.86	1,909,346.28	150.56
1030 - Totals		\$3,177,493.14	\$1,268,146.86	\$1,909,346.28	150.56%
1050					
1050.000	Accts Rec.-Misc Billing	155,095.39	24,994.15	130,101.24	520.53
1050.010	Accts Rec.-Utility Billing	711,787.45	794,601.88	(82,814.43)	(10.42)
1050.050	Accts Rec.-Collections	142,270.97	134,003.37	8,267.60	6.17
1050.070	Accts Rec.- Federal	96,380.65	376,133.01	(279,752.36)	(74.38)
1050.900	Allowance - Doubtful Acct	(142,270.97)	(134,003.37)	(8,267.60)	(6.17)
1050 - Totals		\$963,263.49	\$1,195,729.04	(\$232,465.55)	(19.44%)
1100					
1100.010	Inventory - Materials	1,374,755.20	1,254,429.38	120,325.82	9.59
1100.020	Inventory - Fuel	218,419.27	143,490.51	74,928.76	52.22
1100.030	Inventory - Freight	(42,584.22)	(24,512.95)	(18,071.27)	(73.72)
1100 - Totals		\$1,550,590.25	\$1,373,406.94	\$177,183.31	12.90%
1200					
1200.020	Prepaid Insurance	170,272.39	160,852.44	9,419.95	5.86
1200.030	Prepaid Workers Compensation Insurance	38,555.43	20,810.91	17,744.52	85.27
1200 - Totals		\$208,827.82	\$181,663.35	\$27,164.47	14.95%
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 03/31/19

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	(54,490.85)	(51,660.17)	(2,830.68)	(5.48)
1600 - Totals		(\$54,490.85)	(\$51,660.17)	(\$2,830.68)	(5.48%)
1620					
1620.000	Accumulated Depr Ut Plant	(.19)	(.19)	.00	.00
1620.001	Accumulated Depr Blue Lak	(27,196,286.18)	(21,787,217.24)	(5,409,068.94)	(24.83)
1620.002	Accumulated Depr GreenLk	(38,805,612.84)	(37,960,646.08)	(844,966.76)	(2.23)
1620.004	Accumulated Depr Diesel P	(6,638,712.86)	(5,884,025.47)	(754,687.39)	(12.83)
1620.005	Accumulated Depr Transm	(2,225,254.69)	(2,078,719.60)	(146,535.09)	(7.05)
1620.006	Accumulated Depr Distrib	(7,456,500.53)	(7,040,990.07)	(415,510.46)	(5.90)
1620.007	Accumulated Depr GeneralP	(400,770.81)	(344,576.69)	(56,194.12)	(16.31)
1620.008	Accumulated Depreciation Takatz Lake Plant	(263,542.59)	(171,511.10)	(92,031.49)	(53.66)
1620 - Totals		(\$82,986,680.69)	(\$75,267,686.44)	(\$7,718,994.25)	(10.26%)
1640					
1640.000	Accumulated Depr Building	(727,063.81)	(671,518.93)	(55,544.88)	(8.27)
1640 - Totals		(\$727,063.81)	(\$671,518.93)	(\$55,544.88)	(8.27%)
1650					
1650.000	Accumulated Depr Equipmnt	(1,074,051.75)	(975,810.75)	(98,241.00)	(10.07)
1650 - Totals		(\$1,074,051.75)	(\$975,810.75)	(\$98,241.00)	(10.07%)



Balance Sheet

Through 03/31/19

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	(113,144.39)	(105,204.47)	(7,939.92)	(7.55)
1670 - Totals		(\$113,144.39)	(\$105,204.47)	(\$7,939.92)	(7.55%)
1680					
1680.000	Acc Depr Heat Conversion	(260,146.47)	(230,337.94)	(29,808.53)	(12.94)
1680 - Totals		(\$260,146.47)	(\$230,337.94)	(\$29,808.53)	(12.94%)
1800					
1800.050	2010 Debt Serv Reserve Fd	3,669,428.69	3,594,597.45	74,831.24	2.08
1800.060	2013 Debt Serv Reserve Fd	5,440,765.42	5,331,251.27	109,514.15	2.05
1800.070	2013 Series 3 (FY14) Debt Service Reserve	1,478,208.91	1,446,646.71	31,562.20	2.18
1800 - Totals		\$10,588,403.02	\$10,372,495.43	\$215,907.59	2.08%
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	\$229,556,364.09	\$234,952,047.47	(\$5,395,683.38)	(2.30%)
	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	130,195.40	129,137.27	1,058.13	.82
2100.005	Deposits -	25,000.00	.00	25,000.00	+++
2100 - Totals		\$155,195.40	\$129,137.27	\$26,058.13	20.18%
2200					
2200.001	Interest Payable-Bonds	812,734.36	827,234.28	(14,499.92)	(1.75)
2200.002	Interest Payable-Notes	52,219.48	16,593.11	35,626.37	214.71
2200 - Totals		\$864,953.84	\$843,827.39	\$21,126.45	2.50%



Balance Sheet

Through 03/31/19

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		\$136,147,110.20	\$138,484,204.52	(\$2,337,094.32)	(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 03/31/19






















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	97,015,312.88	(55,208,055.24)	152,223,368.12	275.73
2920.500	Post Soft Close Entries	412,645.08	412,645.08	.00	.00
	2920 - Totals	\$97,427,957.96	(\$54,795,410.16)	\$152,223,368.12	277.80%
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	\$98,122,001.63	(\$54,233,743.49)	\$152,355,745.12	280.92%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(14,547,205.30)			
	Fund Expenses	19,259,953.04			
	FUND EQUITY TOTALS	\$93,409,253.89	(\$54,233,743.49)	\$147,642,997.38	272.23%
	LIABILITIES AND FUND EQUITY TOTALS	\$229,556,364.09	\$84,250,461.03	\$145,305,903.06	172.47%
Fund	200 - Electric Fund Totals	\$0.00	\$150,701,586.44	(\$150,701,586.44)	(100.00%)
Fund Type	Enterprise Funds Totals	\$0.00	\$150,701,586.44	(\$150,701,586.44)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	(\$2,757,637.83)	\$2,757,637.83	100.00%
	Grand Totals	\$0.00	(\$2,757,637.83)	\$2,757,637.83	100.00%

**Water Utility
Financial Analysis
As Of, And For the 6-Month Period Ending March 31, 2019**

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	2,177,542	 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)	192,195	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)	1,217,233	 Increased From Last year	 Did Not Meet Plan	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)	192,666	 Decreased From Last Year	 Did Not Meet Plan	Absence of grant revenue so far in FY19 is cause of lower comparison and not meeting 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>))	(146,160)	 Increased From Last Year	 Did Not Meet Plan	Impacted by higher depreciation than FY18 and by absence of grant revenue
Total Working Capital (What total resources are available in the fund)	2,655,934	 Increased From Last Year	 Did Not Meet Plan	Watch trend 
Working Capital Appropriated For Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	664,447	 Decreased From Last Year	 Met Plan	Watch trend 
Undesignated Working Capital (How much of the fund's resources are available?)	1,538,689	 Greater Than Last Year	 Did Not Meet 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)	517.46	 Not Materially Different	 Met Plan	Watch trend 

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	266.63	 Greater Than Last Year	 Met Plan	Watch trend 
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While top line revenue has increased by \$382K, or 21.8%, net income in the Water Fund has declined by (\$60.5K) in year-over year comparison with FY2018. The reason for this decline in net income is two-fold: (1) depreciation has increased by \$163.3K due to the addition of new capital improvements (notable the U/V Treatment Plant), and, (2) the absence of grant revenue through the first 9 months of FY2019.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, has substantially increased over FY2018, up \$502K, but has fallen short of plan. IN FY2019, water user fees were substantially increased in order to provide for increased cash flow to pay for the new debt the Municipality must take on to finance the alternative water supply capital improvement. As construction outlays for that project have not ramped up, the additional cash flow has increased undesignated working capital. At the same time, while EBID has increased in year-over-year comparison, it fell (\$177K) short of plan, due to water user fees not meeting planned levels.

Even with the increase in undesignated working capital, we will have to continue to use debt to finance our capital needs. This is because the increases in undesignated working capital are far exceeded by the estimated cost of necessary future capital improvements.

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 = 75.00%)	Variance To FY2019 Plan
Income Statement									
Revenue:									
Water Sales	737,863	705,773	690,251	-	2,133,887	1,751,586	382,301	2,499,525	(365,638)
Jobbing	4,080	8,858	5,922	-	18,860	27,931	(9,071)	17,250	1,610
Other Operating Revenue	8,533	8,339	7,923	-	24,795	4,050	20,745	30,300	(5,505)
Total Revenue:	750,476	722,970	704,096	-	2,177,542	1,783,567	393,975	2,547,075	(369,533)
Cost of Sales:									
Distribution	75,513	87,223	118,368	-	281,104	325,008	43,904	516,370	235,266
Treatment	75,658	75,283	91,693	-	242,634	214,755	(27,879)	157,476	(85,158)
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	320,861	320,861	320,861	-	962,583	799,208	(163,375)	962,583	-
Total Cost of Sales:	472,032	483,367	530,922	-	1,486,321	1,338,971	(147,350)	1,636,429	150,108
Gross Margin:	278,444	239,603	173,174	-	691,221	444,597	246,625	910,646	(219,425)
	37.10%	33.14%	24.60%		31.74%	24.93%	6.82%	35.75%	-4.01%
Selling and Administrative Expenses	136,623	143,773	156,175	-	436,571	528,920	92,349	478,658	42,087
Earnings Before Interest (EBI):	141,821	95,830	16,999	-	254,650	(84,323)	338,974	431,988	(177,338)
	18.90%	13.26%	2.41%		11.69%	-4.73%	16.42%	16.96%	-5.27%
Non-operating Revenue and Expense:									
Non-operating revenue:	12,483	14,946	16,874	-	44,303	37,507	6,796	73,500	(29,197)
Grant Revenue	35	(35)	-	-	-	359,622	(359,622)	-	-
Interest Expense:	(35,429)	(35,429)	(35,429)	-	(106,287)	(59,586)	(46,701)	(99,414)	(6,873)
Total Non-operating Revenue & Expense:	(22,911)	(20,518)	(18,555)	-	(61,984)	337,543	(399,527)	(25,914)	(36,070)
Net Income:	118,910	75,312	(1,556)	-	192,666	253,219	(60,553)	406,074	(213,408)
	15.84%	10.42%	-0.22%		8.85%	14.20%	-15.37%	15.94%	-7.09%
Earnings Before Interest and Depreciation (EBID):	462,682	416,691	337,860		1,217,233	714,885	502,349	1,394,571	(177,338)
	61.65%	57.64%	47.98%		55.90%	40.08%	15.82%	54.75%	1.15%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	439,771	396,173	319,305	-	1,155,249	1,052,427	102,822	1,368,657	(213,408)
Debt Principal	112,942	112,942	112,942	-	338,826	294,939	(43,887)	225,885	112,942
Debt Principal Coverage Surplus/Deficit	326,829	283,231	206,363	-	816,423	757,488	58,935	1,142,773	(326,349)
Debt Principal Coverage Percentage	389%	351%	283%		340.96%	356.83%	-15.87%	605.91%	-264.95%

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 = 75.00%)	Variance To FY2019 Plan
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (from above)	326,829	283,231	206,363	-	816,423	757,488	58,935	1,142,773	(326,349)
Depreciation	320,861	320,861	320,861	-	962,583	799,208	(163,375)	962,583	-
Cash Accumulated For/(Taken From) Asset Replacement	5,968	(37,630)	(114,498)	-	(146,160)	(41,720)	(104,440)	180,190	(326,349)
Working Capital/Balance Sheet									
Cash Flow:									
Net Income Plus Depreciation Less Principal	326,829	283,231	206,363	-	816,423	757,488	58,935	1,142,773	(326,349)
CapEx, Accruals, and other Balance Sheet Changes	251,554	(195,502)	(285,363)	-	(229,311)	(317,837)	88,526	(229,311)	-
Increase in (Decrease in) Working Capital	578,383	87,729	(79,000)	-	587,112	439,651	147,461	913,462	(326,349)
Plus Beginning Total Working Capital	2,068,822	2,647,205	2,734,934		2,068,822	2,035,671	33,151	2,068,822	-
Equals Ending Total Working Capital:	2,647,205	2,734,934	2,655,934	-	2,655,934	2,475,322	180,612	2,982,284	(326,349)
Working Capital Detail:									
Repair Reserve (1% of PPE):	452,798	452,798	452,798		452,798				
Working Capital Designated for CapEx	1,322,870	980,681	664,447		664,447				
Undesignated Working Capital	871,537	1,301,455	1,538,689		1,538,689				
Total Working Capital:	2,647,205	2,734,934	2,655,934		2,655,934				
Days On Hand Annual Cash Outlays:									
Total Working Capital:	553.82	548.91	470.95		517.46				
Less Repair Reserve:	478.64	476.78	407.22		447.44				
Undesignated Working Capital	182.33	261.21	272.84		299.78				
Working Capital Calculation:									
Current Assets	3,150,704	3,238,433	3,159,433	-	3,159,433				
Current Liabilities	(51,730)	(51,730)	(51,730)	-	(51,730)				
CPLTD	(451,769)	(451,769)	(451,769)	-	(451,769)				
Total Working Capital	2,647,205	2,734,934	2,655,934	-	2,655,934				

Unspent Capital Project Working Capital Appropriations	FY2019 Adjustments/ Appropriations	FY2019 Payments-Loan Grant & Other	FY2019 Beginning Cash	Ending Cash	Federal Loan A/R	State Grant A/R	Loan A/R	Construction In Progress 7/1/2018	FY2018 Supplies Expenses	FY2018 Contracted Services Expenses	FY2018 Interdepartmental Services Expenses	FY2018 Transportation & Vehicles Expenses
80238 - Japonski Island Water Design	\$ (20,000)	\$ -	\$ 70,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90531 - Monastery St (DeGross to Arrowhead) a	\$ 50,000	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90652 - UV Disinfection Facility	\$ (380,000)	\$ -	\$ 381,747.52	\$ 1,747.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90790 - DeGross Street Utilities and Street Improvements	\$ -	\$ 560,398.30	\$ (115,677.67)	\$ 26,234.64	\$ 136,548.55	\$ -	\$ 41,064.02	\$ 406,552.81	\$ -	\$ -	\$ -	\$ -
90796 - Brady Street Water/Wastewater (HPR)	\$ (10,000)	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90801 - Sitka FY17 Paving	\$ (20,000)	\$ -	\$ 31,826.51	\$ 11,826.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90819 - South Lake / West Degross Improvement	\$ -	\$ 56,601.57	\$ (196,841.18)	\$ (140,494.02)	\$ -	\$ -	\$ 42,012.51	\$ -	\$ -	\$ -	\$ -	\$ -
90826 - SMC Water Tank Planning Site Selection	\$ (250,000)	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90833 - Critical Secondary Water Line	\$ 455,000	\$ -	\$ 24,922.50	\$ 382,055.39	\$ -	\$ -	\$ -	\$ 85,326.67	\$ -	\$ 52,655.94	\$ 9,962.00	\$ -
90838 - Lincoln Street Paving (Harbor Way to Highway 1)	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90843 - Lake Street (DeGross to Arrowhead & Highway 1)	\$ (25,000)	\$ -	\$ 75,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80859 - Landslide Study	\$ 20,000	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90844 - Lincoln Street Utilities (Jeff Davis to Highway 1)	\$ (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 Paving	\$ 5,000	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90878 - Sitka Paving 2017 Katlian	\$ 15,000	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ (125,000.00)	\$ 616,999.87	\$ 625,977.68	\$ 601,370.04	\$ 136,548.55	\$ -	\$ 83,076.53	\$ 491,879.48	\$ -	\$ 52,655.94	\$ 9,962.00	\$ -

Unspent Capital Project Working Capital Appropriations	Other & ADJ fpr Mixed Project Expense	FY2019 Total Expenses	Total Assets	Change in Accounts Payable	Change in Retainage Payable	Ending Accounts Payable	Ending Retainage Payable	Total Liabilities	Working Capital
80238 - Japonski Island Water Design	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
90531 - Monastery St (DeGross to Arrowhead) a	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
90652 - UV Disinfection Facility	\$ -	\$ -	\$ 1,747.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,747.52
90790 - DeGross Street Utilities and Street Impr	\$ 418,485.99	\$ 418,485.99	\$ 610,400.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,298.66
90796 - Brady Street Water/Wastewater (HPR)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90801 - Sitka FY17 Paving	\$ -	\$ -	\$ 11,826.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,826.51
90819 - South Lake / West Degross Improvement	\$ 254.41	\$ 254.41	\$ (98,481.51)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (98,481.51)
90826 - SMC Water Tank Planning Site Selection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90833 - Critical Secondary Water Line	\$ -	\$ 62,617.94	\$ 467,382.06	\$ (35,249.17)	\$ -	\$ -	\$ -	\$ -	\$ 382,055.39
90838 - Lincoln Street Paving (Harbor Way to H	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
90843 - Lake Street (DeGross to Arrowhead & Hi	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
80859 - Landslide Study									
90844 - Lincoln Street Utilities (Jeff Davis to Har	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
90870 - Water Master Plan	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
90877 - Sitka Paving 2017-Brady and Gavan St P	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
90878 - Sitka Paving 2017 Katlian	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -				
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 418,740.40	\$ 481,358.34	\$ 1,292,874.60			\$ -	\$ -	\$ -	\$ 664,446.57



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year 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	+++	359,621.69
3101.020	Loan Proceeds	19,120,000.00	877.48	91,957.19	19,028,042.81	0	63,095.40
	3101 - Totals	\$19,120,000.00	\$877.48	\$91,957.19	\$19,028,042.81	0%	\$422,717.09
	Department 310 - State Revenue Totals	\$19,120,000.00	\$877.48	\$91,957.19	\$19,028,042.81	0%	\$422,717.09
Department 315 - Federal Revenue							
3151							
3151.020	Loan proceeds	.00	2,917.86	305,781.54	(305,781.54)	+++	215,989.07
	3151 - Totals	\$0.00	\$2,917.86	\$305,781.54	(\$305,781.54)	+++	\$215,989.07
	Department 315 - Federal Revenue Totals	\$0.00	\$2,917.86	\$305,781.54	(\$305,781.54)	+++	\$215,989.07
Department 390 - Cash Basis Receipts							
3950							
3950.210	Transfer In Water	155,000.00	.00	160,000.00	(5,000.00)	103	1,527,760.35
	3950 - Totals	\$155,000.00	\$0.00	\$160,000.00	(\$5,000.00)	103%	\$1,527,760.35
	Department 390 - Cash Basis Receipts Totals	\$155,000.00	\$0.00	\$160,000.00	(\$5,000.00)	103%	\$1,527,760.35
	Division 300 - Revenue Totals	\$19,275,000.00	\$3,795.34	\$557,738.73	\$18,717,261.27	3%	\$2,166,466.51
	REVENUE TOTALS	\$19,275,000.00	\$3,795.34	\$557,738.73	\$18,717,261.27	3%	\$2,166,466.51
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	2,094.91
	5206 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,094.91
5212							
5212.000	Contracted/Purchased Serv	19,089,027.10	14,038.80	52,655.94	19,036,371.16	0	694,160.07
	5212 - Totals	\$19,089,027.10	\$14,038.80	\$52,655.94	\$19,036,371.16	0%	\$694,160.07
5214							
5214.000	Interdepartment Services	.00	5,423.75	9,962.00	(9,962.00)	+++	16,571.82
	5214 - Totals	\$0.00	\$5,423.75	\$9,962.00	(\$9,962.00)	+++	\$16,571.82
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



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year 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	4,049.76	418,740.40	(418,740.40)	+++	.00
	5290 - Totals	\$0.00	\$4,049.76	\$418,740.40	(\$418,740.40)	+++	\$0.00
	Department 630 - Operations Totals	\$19,089,027.10	\$23,512.31	\$481,358.34	\$18,607,668.76	3%	\$722,969.80
	Department 680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	.00	195,000.00	285,000.00	(285,000.00)	+++	.00
	7200 - Totals	\$0.00	\$195,000.00	\$285,000.00	(\$285,000.00)	+++	\$0.00
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$195,000.00	\$285,000.00	(\$285,000.00)	+++	\$0.00
	Division 600 - Operations Totals	\$19,089,027.10	\$218,512.31	\$766,358.34	\$18,322,668.76	4%	\$722,969.80
	EXPENSE TOTALS	\$19,089,027.10	\$218,512.31	\$766,358.34	\$18,322,668.76	4%	\$722,969.80
	Fund 720 - Capital Projects-Water Totals						
	REVENUE TOTALS	19,275,000.00	3,795.34	557,738.73	18,717,261.27	3%	2,166,466.51
	EXPENSE TOTALS	19,089,027.10	218,512.31	766,358.34	18,322,668.76	4%	722,969.80
Fund	720 - Capital Projects-Water Net Gain (Loss)	\$185,972.90	(\$214,716.97)	(\$208,619.61)	(\$394,592.51)	(112%)	\$1,443,496.71
	Fund Type Capital Projects Funds Totals						
	REVENUE TOTALS	19,275,000.00	3,795.34	557,738.73	18,717,261.27	3%	2,166,466.51
	EXPENSE TOTALS	19,089,027.10	218,512.31	766,358.34	18,322,668.76	4%	722,969.80
Fund Type	Capital Projects Funds Net Gain (Loss)	\$185,972.90	(\$214,716.97)	(\$208,619.61)	(\$394,592.51)	(112%)	\$1,443,496.71



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year 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	16,800.00	5,600.00	75	.00
	3101 - Totals	\$22,400.00	\$5,600.00	\$16,800.00	\$5,600.00	75%	\$0.00
	Department 310 - State Revenue Totals	\$22,400.00	\$5,600.00	\$16,800.00	\$5,600.00	75%	\$0.00
Department 340 - Operating Revenue							
3411							
3411.000	Water-Residential	2,157,000.00	156,152.56	1,404,219.68	752,780.32	65	1,139,423.15
	3411 - Totals	\$2,157,000.00	\$156,152.56	\$1,404,219.68	\$752,780.32	65%	\$1,139,423.15
3412							
3412.000	Water-Commercial	1,160,000.00	75,252.66	718,144.80	441,855.20	62	602,805.38
	3412 - Totals	\$1,160,000.00	\$75,252.66	\$718,144.80	\$441,855.20	62%	\$602,805.38
3413							
3413.000	Water-Harbor	15,700.00	1,224.72	11,521.86	4,178.14	73	9,357.03
	3413 - Totals	\$15,700.00	\$1,224.72	\$11,521.86	\$4,178.14	73%	\$9,357.03
3491							
3491.000	Jobbing-Labor	21,000.00	5,836.95	16,512.93	4,487.07	79	26,593.33
	3491 - Totals	\$21,000.00	\$5,836.95	\$16,512.93	\$4,487.07	79%	\$26,593.33
3492							
3492.000	Jobbing-Materials/Parts	1,000.00	85.43	2,347.06	(1,347.06)	235	957.17
	3492 - Totals	\$1,000.00	\$85.43	\$2,347.06	(\$1,347.06)	235%	\$957.17
3493							
3493.000	Jobbing-Equipment	1,000.00	.00	.00	1,000.00	0	380.94
	3493 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$380.94
	Department 340 - Operating Revenue Totals	\$3,355,700.00	\$238,552.32	\$2,152,746.33	\$1,202,953.67	64%	\$1,779,517.00
Department 350 - Non-Operating Revenue							
3501							
3501.001	Connection Fees	18,000.00	1,520.00	6,780.00	11,220.00	38	5,125.00
3501.003	Other Revenue	.00	.00	103.00	(103.00)	+++	250.00
	3501 - Totals	\$18,000.00	\$1,520.00	\$6,883.00	\$11,117.00	38%	\$5,375.00
	Department 350 - Non-Operating Revenue Totals	\$18,000.00	\$1,520.00	\$6,883.00	\$11,117.00	38%	\$5,375.00



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year 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	5,310.26	44,302.63	3,697.37	92	37,507.39
	3610 - Totals	\$48,000.00	\$5,310.26	\$44,302.63	\$3,697.37	92%	\$37,507.39
	Department 360 - Uses of Prop & Investment Totals	\$48,000.00	\$5,310.26	\$44,302.63	\$3,697.37	92%	\$37,507.39
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	75.00	(75.00)	+++	2,537.08
	3807 - Totals	\$0.00	\$0.00	\$75.00	(\$75.00)	+++	\$2,537.08
3820							
3820.000	Bad Debt Collected	.00	.00	1,037.19	(1,037.19)	+++	1,513.26
	3820 - Totals	\$0.00	\$0.00	\$1,037.19	(\$1,037.19)	+++	\$1,513.26
	Department 380 - Miscellaneous Totals	\$0.00	\$0.00	\$1,112.19	(\$1,112.19)	+++	\$4,050.34
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	195,000.00	350,000.00	(350,000.00)	+++	.00
	3950 - Totals	\$50,000.00	\$195,000.00	\$350,000.00	(\$300,000.00)	700%	\$0.00
	Department 390 - Cash Basis Receipts Totals	\$50,000.00	\$195,000.00	\$350,000.00	(\$300,000.00)	700%	\$0.00
	Division 300 - Revenue Totals	\$3,494,100.00	\$445,982.58	\$2,571,844.15	\$922,255.85	74%	\$1,826,449.73
	REVENUE TOTALS	\$3,494,100.00	\$445,982.58	\$2,571,844.15	\$922,255.85	74%	\$1,826,449.73
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	3,738.00	3,738.00	2,726.99	58	.00



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5120.007	Workmen's Compensation	1,831.80	.00	.00	1,831.80	0	.00
5120	- Totals	\$20,588.60	\$3,738.00	\$3,738.00	\$16,850.60	18%	\$0.00
5201							
5201.000	Training and Travel	.00	.00	100.00	(100.00)	+++	545.00
5201	- Totals	\$0.00	\$0.00	\$100.00	(\$100.00)	+++	\$545.00
5203							
5203.005	Heating Fuel	5,000.00	594.70	2,787.51	2,212.49	56	1,705.70
5203	- Totals	\$5,000.00	\$594.70	\$2,787.51	\$2,212.49	56%	\$1,705.70
5205							
5205.000	Insurance	20,793.00	1,143.68	21,406.72	(613.72)	103	15,594.30
5205	- Totals	\$20,793.00	\$1,143.68	\$21,406.72	(\$613.72)	103%	\$15,594.30
5206							
5206.000	Supplies	1,200.00	57.24	434.32	765.68	36	221.02
5206	- Totals	\$1,200.00	\$57.24	\$434.32	\$765.68	36%	\$221.02
5208							
5208.000	Bldg Repair & Maint	10,000.00	8,822.42	11,067.76	(1,067.76)	111	7,186.58
5208	- Totals	\$10,000.00	\$8,822.42	\$11,067.76	(\$1,067.76)	111%	\$7,186.58
5211							
5211.000	Data Processing Fees	40,000.00	3,333.33	29,999.97	10,000.03	75	28,332.72
5211.001	Information Technology Special Projects	7,797.00	.00	7,797.00	.00	100	.00
5211	- Totals	\$47,797.00	\$3,333.33	\$37,796.97	\$10,000.03	79%	\$28,332.72
5212							
5212.000	Contracted/Purchased Serv	12,787.00	.00	2,282.94	10,504.06	18	76,920.75
5212	- Totals	\$12,787.00	\$0.00	\$2,282.94	\$10,504.06	18%	\$76,920.75
5214							
5214.000	Interdepartment Services	431,045.00	62,405.87	331,289.47	99,755.53	77	348,910.71
5214	- Totals	\$431,045.00	\$62,405.87	\$331,289.47	\$99,755.53	77%	\$348,910.71
5222							
5222.000	Postage	7,000.00	562.50	5,099.50	1,900.50	73	3,825.00
5222	- Totals	\$7,000.00	\$562.50	\$5,099.50	\$1,900.50	73%	\$3,825.00
5224							
5224.000	Dues & Publications	2,000.00	.00	400.00	1,600.00	20	1,321.00
5224	- Totals	\$2,000.00	\$0.00	\$400.00	\$1,600.00	20%	\$1,321.00



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5226							
5226.000	Advertising	1,500.00	.00	249.00	1,251.00	17	993.85
	5226 - Totals	\$1,500.00	\$0.00	\$249.00	\$1,251.00	17%	\$993.85
5230							
5230.000	Bad Debts	.00	.00	.00	.00	+++	13,988.03
	5230 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$13,988.03
5231							
5231.000	Credit Card Expense	35,000.00	1,692.53	19,918.67	15,081.33	57	26,557.02
	5231 - Totals	\$35,000.00	\$1,692.53	\$19,918.67	\$15,081.33	57%	\$26,557.02
5290							
5290.000	Other Expenses	500.00	.00	.00	500.00	0	2,818.40
	5290 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$2,818.40
	Department 601 - Administration Totals	\$638,210.55	\$82,350.27	\$436,570.86	\$201,639.69	68%	\$528,920.08
	Department 605 - Distribution						
5110							
5110.001	Regular Salaries/Wages	201,330.22	13,804.92	82,659.60	118,670.62	41	78,461.47
5110.002	Holidays	.00	1,071.76	6,851.20	(6,851.20)	+++	8,147.98
5110.003	Sick Leave	.00	144.03	3,690.76	(3,690.76)	+++	8,040.96
5110.004	Overtime	.00	2,215.32	8,993.04	(8,993.04)	+++	6,223.93
	5110 - Totals	\$201,330.22	\$17,236.03	\$102,194.60	\$99,135.62	51%	\$100,874.34
5120							
5120.001	Annual Leave	.00	164.71	8,877.77	(8,877.77)	+++	19,818.08
5120.002	SBS	12,341.21	1,071.29	6,850.17	5,491.04	56	7,434.86
5120.003	Medicare	2,919.27	253.41	1,620.33	1,298.94	56	1,758.68
5120.004	PERS	56,592.41	3,814.99	31,898.74	24,693.67	56	24,729.99
5120.005	Health Insurance	100,816.56	5,313.39	49,900.70	50,915.86	49	44,416.19
5120.006	Life Insurance	28.32	2.49	23.19	5.13	82	22.96
5120.007	Workmen's Compensation	8,576.78	744.46	4,760.43	3,816.35	56	5,083.46
	5120 - Totals	\$181,274.55	\$11,364.74	\$103,931.33	\$77,343.22	57%	\$103,264.22
5201							
5201.000	Training and Travel	4,500.00	75.00	3,685.35	814.65	82	1,104.10
	5201 - Totals	\$4,500.00	\$75.00	\$3,685.35	\$814.65	82%	\$1,104.10



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5202							
5202.000	Uniforms	500.00	15.80	361.13	138.87	72	538.38
	5202 - Totals	\$500.00	\$15.80	\$361.13	\$138.87	72%	\$538.38
5203							
5203.001	Electric	33,000.00	6,408.71	28,371.57	4,628.43	86	25,037.21
	5203 - Totals	\$33,000.00	\$6,408.71	\$28,371.57	\$4,628.43	86%	\$25,037.21
5204							
5204.001	Cell Phone Stipend	900.00	75.00	675.00	225.00	75	750.00
	5204 - Totals	\$900.00	\$75.00	\$675.00	\$225.00	75%	\$750.00
5206							
5206.000	Supplies	9,474.82	131.04	945.43	8,529.39	10	11,523.66
	5206 - Totals	\$9,474.82	\$131.04	\$945.43	\$8,529.39	10%	\$11,523.66
5207							
5207.000	Repairs & Maintenance	7,000.00	197.87	4,315.92	2,684.08	62	12,476.12
	5207 - Totals	\$7,000.00	\$197.87	\$4,315.92	\$2,684.08	62%	\$12,476.12
5212							
5212.000	Contracted/Purchased Serv	21,656.49	.00	.00	21,656.49	0	.00
	5212 - Totals	\$21,656.49	\$0.00	\$0.00	\$21,656.49	0%	\$0.00
5221							
5221.000	Transportation/Vehicles	15,388.00	1,453.15	10,861.04	4,526.96	71	8,589.76
	5221 - Totals	\$15,388.00	\$1,453.15	\$10,861.04	\$4,526.96	71%	\$8,589.76
5223							
5223.000	Tools & Small Equipment	3,100.00	.00	400.32	2,699.68	13	3,020.00
	5223 - Totals	\$3,100.00	\$0.00	\$400.32	\$2,699.68	13%	\$3,020.00
5227							
5227.002	Rent-Equipment	3,000.00	467.30	964.30	2,035.70	32	894.13
	5227 - Totals	\$3,000.00	\$467.30	\$964.30	\$2,035.70	32%	\$894.13
5290							
5290.000	Other Expenses	500.00	(381.29)	(297.29)	797.29	(59)	17.26
5290.100	Unanticipated Repairs	200,000.00	21,448.71	24,695.62	175,304.38	12	56,918.81
	5290 - Totals	\$200,500.00	\$21,067.42	\$24,398.33	\$176,101.67	12%	\$56,936.07
	Department 605 - Distribution Totals	\$681,624.08	\$58,492.06	\$281,104.32	\$400,519.76	41%	\$325,007.99



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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 610 - Treatment							
5110							
5110.001	Regular Salaries/Wages	4,836.00	7,448.47	44,997.56	(40,161.56)	930	55,278.84
5110.004	Overtime	.00	197.31	598.81	(598.81)	+++	1,538.87
5110 - Totals		\$4,836.00	\$7,645.78	\$45,596.37	(\$40,760.37)	943%	\$56,817.71
5120							
5120.002	SBS	296.51	468.67	2,795.06	(2,498.55)	943	3,492.48
5120.003	Medicare	70.14	110.85	661.15	(591.01)	943	826.11
5120.004	PERS	1,359.13	3,544.05	15,617.16	(14,258.03)	1,149	12,534.19
5120.005	Health Insurance	.00	2,177.17	17,514.34	(17,514.34)	+++	19,692.10
5120.006	Life Insurance	.00	1.05	8.67	(8.67)	+++	11.26
5120.007	Workmen's Compensation	206.05	325.71	1,942.36	(1,736.31)	943	2,557.88
5120 - Totals		\$1,931.83	\$6,627.50	\$38,538.74	(\$36,606.91)	1,995%	\$39,114.02
5201							
5201.000	Training and Travel	6,000.00	859.20	2,977.22	3,022.78	50	2,488.64
5201 - Totals		\$6,000.00	\$859.20	\$2,977.22	\$3,022.78	50%	\$2,488.64
5202							
5202.000	Uniforms	400.00	165.00	267.65	132.35	67	.00
5202 - Totals		\$400.00	\$165.00	\$267.65	\$132.35	67%	\$0.00
5203							
5203.001	Electric	40,000.00	6,886.71	34,392.92	5,607.08	86	34,479.92
5203 - Totals		\$40,000.00	\$6,886.71	\$34,392.92	\$5,607.08	86%	\$34,479.92
5206							
5206.000	Supplies	80,634.00	20,271.34	78,817.77	1,816.23	98	56,301.99
5206 - Totals		\$80,634.00	\$20,271.34	\$78,817.77	\$1,816.23	98%	\$56,301.99
5207							
5207.000	Repairs & Maintenance	15,076.01	1,842.92	7,729.46	7,346.55	51	3,608.10
5207 - Totals		\$15,076.01	\$1,842.92	\$7,729.46	\$7,346.55	51%	\$3,608.10
5212							
5212.000	Contracted/Purchased Serv	41,865.00	873.92	27,348.72	14,516.28	65	12,681.37
5212 - Totals		\$41,865.00	\$873.92	\$27,348.72	\$14,516.28	65%	\$12,681.37
5222							
5222.000	Postage	.00	.00	.00	.00	+++	40.15
5222 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$40.15



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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 610 - Treatment							
5223							
5223.000	Tools & Small Equipment	7,332.00	480.85	4,997.30	2,334.70	68	2,180.84
	5223 - Totals	\$7,332.00	\$480.85	\$4,997.30	\$2,334.70	68%	\$2,180.84
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	.00	1,967.50	(467.50)	131	.00
5290.100	Unanticipated Repairs	.00	.00	.00	.00	+++	6,967.04
	5290 - Totals	\$1,500.00	\$0.00	\$1,967.50	(\$467.50)	131%	\$6,967.04
	Department 610 - Treatment Totals	\$199,574.84	\$45,653.22	\$242,633.65	(\$43,058.81)	122%	\$214,754.78
	Division 600 - Operations Totals	\$1,519,409.47	\$186,495.55	\$960,308.83	\$559,100.64	63%	\$1,068,682.85
Division 640 - Depreciation/Amortization							
6202							
6202.000	Depreciation-Plants	.00	81,946.80	737,521.20	(737,521.20)	+++	679,078.53
	6202 - Totals	\$0.00	\$81,946.80	\$737,521.20	(\$737,521.20)	+++	\$679,078.53
6205							
6205.000	Depreciation-Buildings	.00	24,700.79	222,307.11	(222,307.11)	+++	117,374.04
	6205 - Totals	\$0.00	\$24,700.79	\$222,307.11	(\$222,307.11)	+++	\$117,374.04
6206							
6206.000	Depreciation-Machinery	.00	306.08	2,754.72	(2,754.72)	+++	2,754.72
	6206 - Totals	\$0.00	\$306.08	\$2,754.72	(\$2,754.72)	+++	\$2,754.72
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$106,953.67	\$962,583.03	(\$962,583.03)	+++	\$799,207.29
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	132,552.00	15,621.05	65,508.73	67,043.27	49	42,344.08
	5295 - Totals	\$132,552.00	\$15,621.05	\$65,508.73	\$67,043.27	49%	\$42,344.08
7301							
7301.000	Note Principal Payments	451,769.00	77,405.74	259,280.53	192,488.47	57	196,134.31
	7301 - Totals	\$451,769.00	\$77,405.74	\$259,280.53	\$192,488.47	57%	\$196,134.31
	Division 650 - Debt Payments Totals	\$584,321.00	\$93,026.79	\$324,789.26	\$259,531.74	56%	\$238,478.39



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	46,904.36	8,609.33	17,508.36	29,396.00	37	.00
7106 - Totals		\$46,904.36	\$8,609.33	\$17,508.36	\$29,396.00	37%	\$0.00
Division 670 - Fixed Assets Totals		\$46,904.36	\$8,609.33	\$17,508.36	\$29,396.00	37%	\$0.00
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	228,200.00	.00	228,200.00	.00	100	1,527,760.35
7200 - Totals		\$228,200.00	\$0.00	\$228,200.00	\$0.00	100%	\$1,527,760.35
Division 680 - Transfers Between Funds Totals		\$228,200.00	\$0.00	\$228,200.00	\$0.00	100%	\$1,527,760.35
EXPENSE TOTALS		\$2,378,834.83	\$395,085.34	\$2,493,389.48	(\$114,554.65)	105%	\$3,634,128.88
Fund 210 - Water Fund Totals							
REVENUE TOTALS		3,494,100.00	445,982.58	2,571,844.15	922,255.85	74%	1,826,449.73
EXPENSE TOTALS		2,378,834.83	395,085.34	2,493,389.48	(114,554.65)	105%	3,634,128.88
Fund 210 - Water Fund Net Gain (Loss)		\$1,115,265.17	\$50,897.24	\$78,454.67	(\$1,036,810.50)	7%	(\$1,807,679.15)
Fund Type Enterprise Funds Totals							
REVENUE TOTALS		3,494,100.00	445,982.58	2,571,844.15	922,255.85	74%	1,826,449.73
EXPENSE TOTALS		2,378,834.83	395,085.34	2,493,389.48	(114,554.65)	105%	3,634,128.88
Fund Type Enterprise Funds Net Gain (Loss)		\$1,115,265.17	\$50,897.24	\$78,454.67	(\$1,036,810.50)	7%	(\$1,807,679.15)
Fund Category Proprietary Funds Totals							
REVENUE TOTALS		22,769,100.00	449,777.92	3,129,582.88	19,639,517.12	14%	3,992,916.24
EXPENSE TOTALS		21,467,861.93	613,597.65	3,259,747.82	18,208,114.11	15%	4,357,098.68
Fund Category Proprietary Funds Net Gain (Loss)		\$1,301,238.07	(\$163,819.73)	(\$130,164.94)	(\$1,431,403.01)	(10%)	(\$364,182.44)
Grand Totals							
REVENUE TOTALS		22,769,100.00	449,777.92	3,129,582.88	19,639,517.12	14%	3,992,916.24
EXPENSE TOTALS		21,467,861.93	613,597.65	3,259,747.82	18,208,114.11	15%	4,357,098.68
Grand Total Net Gain (Loss)		\$1,301,238.07	(\$163,819.73)	(\$130,164.94)	(\$1,431,403.01)	(10%)	(\$364,182.44)



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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.	601,370.04	400,240.61	201,129.43	50.25
	1030 - Totals	\$601,370.04	\$400,240.61	\$201,129.43	50.25%
1050					
1050.060	Accts Rec.- State	83,076.53	418,812.98	(335,736.45)	(80.16)
1050.070	Accts Rec.- Federal	136,548.55	215,989.07	(79,440.52)	(36.78)
	1050 - Totals	\$219,625.08	\$634,802.05	(\$415,176.97)	(65.40%)
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	\$1,312,874.60	\$2,308,186.61	(\$995,312.01)	(43.12%)
	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	(1,722,798.40)	(2,379,602.71)	656,804.31	27.60
	2920 - Totals	(\$1,722,798.40)	(\$2,379,602.71)	\$656,804.31	27.60%
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	\$1,521,494.21	\$864,689.90	\$656,804.31	75.96%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(557,738.73)			
	Fund Expenses	766,358.34			
	FUND EQUITY TOTALS	\$1,312,874.60	\$864,689.90	\$448,184.70	51.83%
	LIABILITIES AND FUND EQUITY TOTALS	\$1,312,874.60	\$864,689.90	\$448,184.70	51.83%
Fund	720 - Capital Projects-Water Totals	\$0.00	\$1,443,496.71	(\$1,443,496.71)	(100.00%)



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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	\$1,443,496.71	(\$1,443,496.71)	(100.00%)



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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.	2,141,923.25	1,491,274.46	650,648.79	43.63
1030 - Totals		\$2,141,923.25	\$1,491,274.46	\$650,648.79	43.63%
1050					
1050.000	Accts Rec.-Misc Billing	2,806.21	1,461.19	1,345.02	92.05
1050.010	Accts Rec.-Utility Billing	168,458.91	140,278.66	28,180.25	20.09
1050.050	Accts Rec.-Collections	28,760.34	26,290.83	2,469.51	9.39
1050.900	Allowance - Doubtful Acct	(28,760.34)	(26,290.83)	(2,469.51)	(9.39)
1050 - Totals		\$171,265.12	\$141,739.85	\$29,525.27	20.83%
1070					
1070.010	Notes Receivable	(.01)	(.01)	.00	.00
1070 - Totals		(\$0.01)	(\$0.01)	\$0.00	0.00%
1100					
1100.010	Inventory - Materials	234,042.73	236,748.82	(2,706.09)	(1.14)
1100 - Totals		\$234,042.73	\$236,748.82	(\$2,706.09)	(1.14%)
1200					
1200.020	Prepaid Insurance	7,598.64	5,198.12	2,400.52	46.18
1200.030	Prepaid Workers Compensation Insurance	5,360.96	3,388.55	1,972.41	58.21
1200 - Totals		\$12,959.60	\$8,586.67	\$4,372.93	50.93%
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%



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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	(16,189,336.96)	(15,147,532.71)	(1,041,804.25)	(6.88)
1620 - Totals		(\$16,189,336.96)	(\$15,147,532.71)	(\$1,041,804.25)	(6.88%)
1640					
1640.000	Accumulated Depr Building	(1,112,588.31)	(711,245.77)	(401,342.54)	(56.43)
1640 - Totals		(\$1,112,588.31)	(\$711,245.77)	(\$401,342.54)	(56.43%)
1650					
1650.000	Accumulated Depr Equipmnt	(145,558.16)	(141,885.20)	(3,672.96)	(2.59)
1650 - Totals		(\$145,558.16)	(\$141,885.20)	(\$3,672.96)	(2.59%)
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		\$30,432,512.97	\$29,136,907.91	\$1,295,605.06	4.45%
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	21,412.75	11,970.75	55.90
2200 - Totals		\$33,383.50	\$21,412.75	\$11,970.75	55.90%
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	+++



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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	\$7,064,132.95	(\$33,503.26)	(0.47%)
	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	10,636,628.18	11,193,653.68	(557,025.50)	(4.98)
2920.500	Post Soft Close Entries	(2,434.18)	(2,434.18)	.00	.00
	2920 - Totals	\$10,634,194.00	\$11,191,219.50	(\$557,025.50)	(4.98%)
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	\$23,323,428.61	\$23,880,454.11	(\$557,025.50)	(2.33%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(2,571,844.15)			
	Fund Expenses	2,493,389.48			
	FUND EQUITY TOTALS	\$23,401,883.28	\$23,880,454.11	(\$478,570.83)	(2.00%)
	LIABILITIES AND FUND EQUITY TOTALS	\$30,432,512.97	\$30,944,587.06	(\$512,074.09)	(1.65%)



Balance Sheet

Through 03/31/19






















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 Totals	\$0.00	(\$1,807,679.15)	\$1,807,679.15	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$1,807,679.15)	\$1,807,679.15	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$364,182.44)	\$364,182.44	100.00%
	Grand Totals	\$0.00	(\$364,182.44)	\$364,182.44	100.00%

**Wastewater Utility
Financial Analysis
As Of, And For the Period Ending March 31, 2019**

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	2,534,748	 Greater Than Previous Year	 Met 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)	43,082	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)	735,331	 Greater Than Previous Year	 Met Plan	EBID increased, but is <i>still</i> not at the level necessary to fully fund capital asset replacement
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)	105,339	 Lower than Prior Year	 Exceeded Plan	Expenses lower than budgeted, but much less grant revenue that last FY
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>))	(147,192)	 Lower than Prior Year	 Met Plan	Covering asset replacement for future, however near-term failing infrastructure costs are not covered as not enough was set aside in the past.
Total Working Capital (What total resources are available in the fund)	7,695,007	 Increased Over Prior Year	 Exceeded Plan	
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	3,144,699	 More than Prior Year	 Met Plan	Watch trend 
Undesignated Working Capital (How much of the fund's resources are available?)	3,979,676	 More Than Prior Year	 Exceeded 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)	976.28	 Not Significantly Different	 Met Plan	Watch trend 

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	504.91	 Not Significantly Different	 Met Plan	Watch trend 
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The financial performance of the Wastewater Fund over the 9-month period met or exceeded all aspects of the annual financial plan, and, was improved over FY2018 in all metrics except net income and asset replacement. As with the Water Fund, year-over-year comparisons were impacted by a significant drop in grant revenue; in the case of the Wastewater Fund, grant revenue declined by \$647K from FY2018.

The fund's working capital grew, however, due to the combined effect of increased revenue and reduced operating expenses. 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.

Major elements of Municipal wastewater treatment infrastructure are rapidly reaching the end of their useful life and are in danger of failing. The Municipality has already experienced multiple leaks in the sewer force main which connects the main commercial and residential areas with the treatment plant on Japonski Island. The leaks are due to a combination of age and corrosion, and, full replacement of the aging main will be an expensive proposition. In addition, elements of the waste water treatment plant are in excess of forty years old, their useful life, and are failing. There is insufficient working capital within the wastewater fund to accomplish either of these significant repairs without taking on additional debt.

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 = 75%)	Variance To FY2019 Plan
Revenue:									
Wastewater Fees	789,156	786,338	779,173	-	2,354,667	2,219,022	135,645	2,367,000	(12,333)
Jobbing	32,873	45,077	38,076	-	116,026	157,147	(41,121)	185,250	(69,224)
Other Operating Revenue	4,436	29,691	29,928	-	64,055	9,432	54,623	38,400	25,655
Total Revenue:	826,465	861,106	847,177	-	2,534,748	2,385,601	149,147	2,590,650	(55,902)
Cost of Sales:									
Collections	254,736	271,366	250,383	-	776,485	762,152	(14,333)	1,159,087	382,602
Treatment	105,973	125,839	171,375	-	403,187	354,736	(48,451)	160,722	(242,465)
Fixed assets	8,283	14,775	17,509	-	40,567	12,756	(27,811)	37,709	(2,858)
Depreciation	218,157	218,158	218,157	-	654,472	925,580	271,108	654,473	1
Total Cost of Sales:	587,149	630,138	657,424	-	1,874,711	2,055,223	180,512	2,011,991	137,280
Gross Margin:	239,316	230,968	189,753	-	660,037	330,378	329,659	578,660	81,378
	28.96%	26.82%	22.40%		26.04%	13.85%	12.19%	22.34%	3.70%
Selling and Administrative Expenses	179,725	194,717	204,736	-	579,178	571,957	(7,221)	484,980	(94,198)
Earnings Before Interest (EBI):	59,591	36,251	(14,983)	-	80,859	(241,579)	322,438	93,680	(12,821)
	7.21%	4.21%	-1.77%		3.19%	-10.13%	13.32%	3.62%	-0.43%
Non-operating Revenue and Expense:									
Non-operating revenue:	38,396	37,776	37,456	-	113,628	87,676	25,952	84,750	28,878
Grant Revenue	35	1,717	15,387	-	17,139	664,477	(647,338)	17,139	-
Interest Expense:	(35,429)	(35,429)	(35,429)	-	(106,287)	(47,346)	(58,942)	(106,287)	-
Total Non-operating Revenue & Expense:	3,002	4,064	17,414	-	24,480	704,808	(680,328)	(4,398)	28,878
Net Income:	62,593	40,315	2,431	-	105,339	463,229	(357,890)	89,282	16,058
	7.57%	4.68%	0.29%		4.16%	19.42%	-239.96%	3.45%	0.71%
Earnings Before Interest and Depreciation (EBIDA):	277,748	254,409	203,174		735,331	684,001	51,330	748,152	(12,820)
	33.61%	29.54%	23.98%		29.01%	28.67%	0.34%	28.88%	0.13%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	280,750	258,473	220,588	-	759,811	1,388,808	(628,997)	743,754	16,057
Debt Principal	84,177	84,177	84,177	-	252,531	220,845	(31,686)	168,354	84,178
Debt Principal Coverage Surplus/Deficit	196,573	174,296	136,411	-	507,280	1,167,963	(660,683)	575,401	(68,121)
Debt Principal Coverage Percentage	334%				300.88%	628.86%	-327.98%	441.78%	-140.90%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	196,573	174,296	136,411	-	507,280	1,167,963	(660,683)	575,401	(68,121)
Depreciation	218,157	218,158	218,157	-	654,472	925,580	271,108	654,473	(1)
Cash Accumulated For/(Taken From) Asset Replacement	(21,584)	(43,862)	(81,746)	-	(147,192)	242,384	(389,576)	(79,072)	(68,120)

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 = 75%)	Variance To FY2019 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	196,573	174,296	136,411	-	507,280	1,167,963	(660,683)	575,401	(68,121)
CapEx, Accruals, and other Balance Sheet Changes	(52,070)	(527,891)	249,636	-	(330,325)	(644,147)	313,822	(330,325)	-
Increase in (Decrease in) Working Capital	144,503	(353,595)	386,047	-	176,955	523,817	(346,862)	245,076	(68,121)
Plus Beginning Total Working Capital	7,518,052	7,662,555	7,308,960		7,518,052	6,696,245	821,807	6,959,020	559,032
Equals Ending Total Working Capital:	7,662,555	7,308,960	7,695,007	-	7,695,007	7,220,062	474,945	7,204,096	490,911
Repair Reserve (1% of PPE):	570,632	570,632	570,632	-	570,632				
Working Capital Designated for CapEx	2,828,793	2,736,255	3,144,699	-	3,144,699				
Undesignated Working Capital	4,263,130	4,002,073	3,979,676	-	3,979,676				
Total Working Capital:	7,662,555	7,308,960	7,695,007	-	7,695,007				
Days On Hand Annual Cash Outlays in Total Working Capital:	1,046.21	918.27	919.54	-	976.28				
Days On Hand Annual Cash Outlays in Total Working Capital Less Repair Reserve:	968.30	846.58	851.35	-	903.88				
Days On Hand Annual Cash Outlays in Undesignated Working Capital	582.07	502.81	475.56	-	504.91				
Working Current Assets	7,547,731	7,732,425	8,217,852	-	8,217,852				
Current Liabilities	(154,735)	(186,138)	(186,138)	-	(186,138)				
CPLTD	(336,707)	(336,707)	(336,707)	-	(336,707)				
Total Working Capital	7,056,289	7,209,580	7,695,007	-	7,695,007				

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90531 - Monastery/Kincaid Sewer Design Re	\$ -	\$ -	\$ 85,402.53	\$ -	\$ -	\$ -	\$ 14,597.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,597.47	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 85,402.53
90565 - Jamestown Bay Lift Station Rebuild	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00
90655 - WWTP Rehabilitation	\$ 50,000.00	\$ -	\$ 213,608.94	\$ 470,063.02	\$ -	\$ -	\$ 115,060.32	\$ -	\$ -	\$ 297,291.51	\$ 38,093.78	\$ -	\$ 335,385.29	\$ 450,445.61	\$ 706,899.69	\$ -	\$ -	\$ -	\$ 256,454.08
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 Repla	\$ -	\$ 50,259.97	\$ 582,024.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141.07	\$ -	\$ 141.07	\$ 141.07	\$ 582,165.87	\$ -	\$ -	\$ -	\$ 582,024.80
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 - DeGross Street Utilities and Street Im	\$ -	\$ 577,322.79	\$ 120,256.60	\$ 136,426.65	\$ -	\$ (0.01)	\$ 332,505.65	\$ -	\$ -	\$ 783,888.39	\$ 87,957.34	\$ (549,262.85)	\$ 322,582.88	\$ 655,088.53	\$ 911,771.77	\$ -	\$ 66,344.16	\$ 66,344.16	\$ 190,339.08
90796 - Brady Street Water/Wastewater HPI	\$ -	\$ -	\$ 24,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000.00	\$ -	\$ -	\$ -	\$ 24,000.00
90800 - Hypochlorite Injection System	\$ -	\$ -	\$ 30,491.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,491.08	\$ -	\$ -	\$ -	\$ 30,491.08
90801 - Sitka FY17 Paving	\$ (45,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00
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	\$ -	\$ -	\$ 99,579.43	\$ -	\$ -	\$ -	\$ 138.42	\$ -	\$ -	\$ -	\$ 282.15	\$ -	\$ 282.15	\$ 420.57	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 99,579.43
90819 - South Lake / West Degroff Improven	\$ -	\$ 115,927.35	\$ (45,311.67)	\$ 57,987.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41.99	\$ 505.52	\$ (221.22)	\$ 326.29	\$ 326.29	\$ 13,002.18	\$ -	\$ -	\$ -	\$ 12,675.89
90838 - Lincoln Street Paving (Harbor Way to	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
90843 - Lake Street (DeGross to Arrowhead &	\$ -	\$ -	\$ 53,778.07	\$ -	\$ -	\$ -	\$ 21,221.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 53,778.07
90844 - Lincoln Street (Jeff Davis to Harbor C	\$ (65,000.00)	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,221.93	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00
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 - Thompsons Lift Station Rehabilitation	\$ -	\$ -	\$ 350,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000.00	\$ -	\$ -	\$ -	\$ 350,000.00
90858 - Eagle Way LS	\$ 85,000.00	\$ 2,000.94	\$ 204,613.14	\$ -	\$ 15,386.86	\$ -	\$ 258.62	\$ -	\$ -	\$ 15,940.00	\$ 1,199.18	\$ -	\$ 17,139.18	\$ 17,397.80	\$ 237,397.80	\$ -	\$ -	\$ -	\$ 220,000.00
90862 - Japanski Sewer Force Main Conditi	\$ 250,000.00	\$ -	\$ 249,753.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246.91	\$ -	\$ 246.91	\$ 246.91	\$ 250,000.00	\$ -	\$ -	\$ -	\$ 249,753.09
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
closed projects	\$ 270,000.00	\$ 745,511.05	\$ 2,536,381.67	\$ 664,477.23	\$ 15,386.86	\$ (0.01)	\$ 573,596.72	\$ -	\$ -	\$ 1,097,161.89	\$ 128,496.48	\$ (549,484.07)	\$ 676,174.30	\$ 1,249,771.02	\$ 4,466,016.77	\$ -	\$ 66,344.16	\$ 66,344.16	\$ 3,149,901.59



Income Statement

Through 03/31/19

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	15,386.86	17,139.18	(17,139.18)	+++	465,193.64
3101.020	Loan Proceeds	3,603,400.00	606,489.67	956,130.21	2,647,269.79	27	578,853.46
3101 - Totals		\$3,603,400.00	\$621,876.53	\$973,269.39	\$2,630,130.61	27%	\$1,044,047.10
Department 310 - State Revenue Totals		\$3,603,400.00	\$621,876.53	\$973,269.39	\$2,630,130.61	27%	\$1,044,047.10
Department 315 - Federal Revenue							
3151							
3151.020	Loan proceeds	.00	.00	.00	.00	+++	2,568.28
3151 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,568.28
Department 315 - Federal Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,568.28
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)	.00	403,865.43	(633,865.43)	(176%)	1,407,606.67
3950 - Totals		(\$230,000.00)	\$0.00	\$403,865.43	(\$633,865.43)	(176%)	\$2,426,197.03
Department 390 - Cash Basis Receipts Totals		(\$230,000.00)	\$0.00	\$403,865.43	(\$633,865.43)	(176%)	\$2,426,197.03
Division 300 - Revenue Totals		\$3,373,400.00	\$621,876.53	\$1,377,134.82	\$1,996,265.18	41%	\$3,472,812.41
REVENUE TOTALS		\$3,373,400.00	\$621,876.53	\$1,377,134.82	\$1,996,265.18	41%	\$3,472,812.41
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	1,936.59
5206 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,936.59
5212							
5212.000	Contracted/Purchased Serv	5,280,460.50	254.22	1,097,161.89	4,183,298.61	21	1,041,734.70
5212 - Totals		\$5,280,460.50	\$254.22	\$1,097,161.89	\$4,183,298.61	21%	\$1,041,734.70
5214							
5214.000	Interdepartment Services	.00	25,176.10	128,496.48	(128,496.48)	+++	124,947.15
5214 - Totals		\$0.00	\$25,176.10	\$128,496.48	(\$128,496.48)	+++	\$124,947.15



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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	Capital Projects Funds						
Fund	730 - Capital Project-Waste Wtr						
	EXPENSE						
	Division 600 - Operations						
	Department 630 - Operations						
5290							
5290.000	Other Expenses	.00	(5,202.62)	(549,484.07)	549,484.07	+++	.00
	5290 - Totals	\$0.00	(\$5,202.62)	(\$549,484.07)	\$549,484.07	+++	\$0.00
	Department 630 - Operations Totals	\$5,280,460.50	\$20,227.70	\$676,174.30	\$4,604,286.20	13%	\$1,168,618.44
	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	\$5,280,460.50	\$20,227.70	\$676,174.30	\$4,604,286.20	13%	\$1,900,411.38
	EXPENSE TOTALS	\$5,280,460.50	\$20,227.70	\$676,174.30	\$4,604,286.20	13%	\$1,900,411.38
	Fund 730 - Capital Project-Waste Wtr Totals						
	REVENUE TOTALS	3,373,400.00	621,876.53	1,377,134.82	1,996,265.18	41%	3,472,812.41
	EXPENSE TOTALS	5,280,460.50	20,227.70	676,174.30	4,604,286.20	13%	1,900,411.38
Fund	730 - Capital Project-Waste Wtr Net Gain (Loss)	(\$1,907,060.50)	\$601,648.83	\$700,960.52	\$2,608,021.02	(37%)	\$1,572,401.03
	Fund Type Capital Projects Funds Totals						
	REVENUE TOTALS	3,373,400.00	621,876.53	1,377,134.82	1,996,265.18	41%	3,472,812.41
	EXPENSE TOTALS	5,280,460.50	20,227.70	676,174.30	4,604,286.20	13%	1,900,411.38
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$1,907,060.50)	\$601,648.83	\$700,960.52	\$2,608,021.02	(37%)	\$1,572,401.03



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year 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	48,150.00	16,050.00	75	.00
	3101 - Totals	\$64,200.00	\$16,050.00	\$48,150.00	\$16,050.00	75%	\$0.00
	Department 310 - State Revenue Totals	\$64,200.00	\$16,050.00	\$48,150.00	\$16,050.00	75%	\$0.00
Department 340 - Operating Revenue							
3421							
3421.000	Wastewater Fees	3,156,000.00	260,195.35	2,354,666.74	801,333.26	75	2,219,022.04
	3421 - Totals	\$3,156,000.00	\$260,195.35	\$2,354,666.74	\$801,333.26	75%	\$2,219,022.04
3491							
3491.000	Jobbing-Labor	235,000.00	37,646.45	113,915.25	121,084.75	48	153,756.38
	3491 - Totals	\$235,000.00	\$37,646.45	\$113,915.25	\$121,084.75	48%	\$153,756.38
3492							
3492.000	Jobbing-Materials/Parts	6,000.00	.00	457.97	5,542.03	8	200.00
	3492 - Totals	\$6,000.00	\$0.00	\$457.97	\$5,542.03	8%	\$200.00
3493							
3493.000	Jobbing-Equipment	6,000.00	430.00	1,653.00	4,347.00	28	3,191.00
	3493 - Totals	\$6,000.00	\$430.00	\$1,653.00	\$4,347.00	28%	\$3,191.00
	Department 340 - Operating Revenue Totals	\$3,403,000.00	\$298,271.80	\$2,470,692.96	\$932,307.04	73%	\$2,376,169.42
Department 350 - Non-Operating Revenue							
3501							
3501.001	Connection Fees	24,000.00	1,520.00	13,829.00	10,171.00	58	5,855.00
	3501 - Totals	\$24,000.00	\$1,520.00	\$13,829.00	\$10,171.00	58%	\$5,855.00
	Department 350 - Non-Operating Revenue Totals	\$24,000.00	\$1,520.00	\$13,829.00	\$10,171.00	58%	\$5,855.00
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	113,000.00	11,736.03	113,628.41	(628.41)	101	87,675.78
	3610 - Totals	\$113,000.00	\$11,736.03	\$113,628.41	(\$628.41)	101%	\$87,675.78
	Department 360 - Uses of Prop & Investment Totals	\$113,000.00	\$11,736.03	\$113,628.41	(\$628.41)	101%	\$87,675.78
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	716.24	(716.24)	+++	1,314.13
	3807 - Totals	\$0.00	\$0.00	\$716.24	(\$716.24)	+++	\$1,314.13



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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 220 - Waste Water Treatment							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3820							
3820.000	Bad Debt Collected	.00	.00	1,359.84	(1,359.84)	+++	2,262.78
	3820 - Totals	\$0.00	\$0.00	\$1,359.84	(\$1,359.84)	+++	\$2,262.78
	Department 380 - Miscellaneous Totals	\$0.00	\$0.00	\$2,076.08	(\$2,076.08)	+++	\$3,576.91
Department 390 - Cash Basis Receipts							
3950							
3950.000	Interfund Transfers In	.00	.00	.00	.00	+++	731,792.94
3950.730	Transfer in from CAP Wastewater	.00	.00	65,000.00	(65,000.00)	+++	.00
	3950 - Totals	\$0.00	\$0.00	\$65,000.00	(\$65,000.00)	+++	\$731,792.94
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$65,000.00	(\$65,000.00)	+++	\$731,792.94
	Division 300 - Revenue Totals	\$3,604,200.00	\$327,577.83	\$2,713,376.45	\$890,823.55	75%	\$3,205,070.05
	REVENUE TOTALS	\$3,604,200.00	\$327,577.83	\$2,713,376.45	\$890,823.55	75%	\$3,205,070.05
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	116,224.36	5,612.26	38,111.69	78,112.67	33	41,314.57
5110.002	Holidays	.00	.00	2,993.20	(2,993.20)	+++	1,895.76
5110.003	Sick Leave	.00	1,282.80	3,420.80	(3,420.80)	+++	842.56
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	\$6,895.06	\$44,615.21	\$120,609.10	27%	\$44,052.89
5120							
5120.001	Annual Leave	25,802.00	.00	3,848.40	21,953.60	15	6,951.12
5120.002	SBS	11,709.83	427.27	3,012.23	8,697.60	26	3,167.89
5120.003	Medicare	2,769.86	101.06	712.52	2,057.34	26	749.38
5120.004	PERS	40,166.93	3,270.91	15,923.94	24,242.99	40	11,220.90
5120.005	Health Insurance	22,799.76	530.93	5,744.08	17,055.68	25	5,963.67
5120.006	Life Insurance	8.04	.33	3.67	4.37	46	3.97
5120.007	Workmen's Compensation	8,327.19	351.28	2,476.57	5,850.62	30	2,850.15
	5120 - Totals	\$111,583.61	\$4,681.78	\$31,721.41	\$79,862.20	28%	\$30,907.08



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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 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	6,269.35	15,598.81	9,401.19	62	18,133.78
5203 - Totals		\$25,000.00	\$6,269.35	\$15,598.81	\$9,401.19	62%	\$18,133.78
5204							
5204.000	Telephone	5,000.00	235.53	1,968.93	3,031.07	39	3,054.42
5204 - Totals		\$5,000.00	\$235.53	\$1,968.93	\$3,031.07	39%	\$3,054.42
5205							
5205.000	Insurance	25,866.00	2,412.74	21,714.66	4,151.34	84	19,399.86
5205 - Totals		\$25,866.00	\$2,412.74	\$21,714.66	\$4,151.34	84%	\$19,399.86
5206							
5206.000	Supplies	2,800.00	59.40	927.91	1,872.09	33	937.46
5206 - Totals		\$2,800.00	\$59.40	\$927.91	\$1,872.09	33%	\$937.46
5207							
5207.000	Repairs & Maintenance	.00	.00	.00	.00	+++	837.85
5207 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$837.85
5208							
5208.000	Bldg Repair & Maint	39,000.00	3,765.40	22,781.16	16,218.84	58	23,901.60
5208 - Totals		\$39,000.00	\$3,765.40	\$22,781.16	\$16,218.84	58%	\$23,901.60
5211							
5211.000	Data Processing Fees	69,000.00	5,750.00	51,750.00	17,250.00	75	48,572.28
5211.001	Information Technology Special Projects	15,593.00	.00	15,593.00	.00	100	.00
5211 - Totals		\$84,593.00	\$5,750.00	\$67,343.00	\$17,250.00	80%	\$48,572.28
5212							
5212.000	Contracted/Purchased Serv	29,261.70	7,920.00	20,296.12	8,965.58	69	22,539.13
5212 - Totals		\$29,261.70	\$7,920.00	\$20,296.12	\$8,965.58	69%	\$22,539.13
5214							
5214.000	Interdepartment Services	436,249.00	40,426.03	317,824.26	118,424.74	73	294,676.43
5214 - Totals		\$436,249.00	\$40,426.03	\$317,824.26	\$118,424.74	73%	\$294,676.43



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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 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5221							
5221.000	Transportation/Vehicles	.00	75.00	675.00	(675.00)	+++	675.00
	5221 - Totals	\$0.00	\$75.00	\$675.00	(\$675.00)	+++	\$675.00
5222							
5222.000	Postage	5,600.00	562.50	5,076.15	523.85	91	3,833.96
	5222 - Totals	\$5,600.00	\$562.50	\$5,076.15	\$523.85	91%	\$3,833.96
5223							
5223.000	Tools & Small Equipment	.00	.00	441.40	(441.40)	+++	.00
	5223 - Totals	\$0.00	\$0.00	\$441.40	(\$441.40)	+++	\$0.00
5224							
5224.000	Dues & Publications	2,000.00	.00	627.00	1,373.00	31	408.00
	5224 - Totals	\$2,000.00	\$0.00	\$627.00	\$1,373.00	31%	\$408.00
5226							
5226.000	Advertising	1,000.00	.00	971.80	28.20	97	109.90
	5226 - Totals	\$1,000.00	\$0.00	\$971.80	\$28.20	97%	\$109.90
5230							
5230.000	Bad Debts	.00	2,223.98	2,223.98	(2,223.98)	+++	19,557.36
	5230 - Totals	\$0.00	\$2,223.98	\$2,223.98	(\$2,223.98)	+++	\$19,557.36
5231							
5231.000	Credit Card Expense	45,000.00	1,940.96	24,371.62	20,628.38	54	38,169.66
	5231 - Totals	\$45,000.00	\$1,940.96	\$24,371.62	\$20,628.38	54%	\$38,169.66
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	2,500.00
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,500.00
	Department 601 - Administration Totals	\$978,177.62	\$83,217.73	\$579,178.42	\$398,999.20	59%	\$571,956.66
Department 605 - Distribution							
5290							
5290.100	Unanticipated Repairs	.00	11,340.91	11,340.91	(11,340.91)	+++	305.50
	5290 - Totals	\$0.00	\$11,340.91	\$11,340.91	(\$11,340.91)	+++	\$305.50
	Department 605 - Distribution Totals	\$0.00	\$11,340.91	\$11,340.91	(\$11,340.91)	+++	\$305.50



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 607 - Collections							
5110							
5110.001	Regular Salaries/Wages	499,311.80	19,124.57	154,422.68	344,889.12	31	176,789.81
5110.002	Holidays	.00	2,173.40	17,345.45	(17,345.45)	+++	17,408.73
5110.003	Sick Leave	.00	5,741.87	27,557.08	(27,557.08)	+++	20,067.45
5110.004	Overtime	.00	2,065.97	16,803.18	(16,803.18)	+++	28,938.19
5110 - Totals		\$499,311.80	\$29,105.81	\$216,128.39	\$283,183.41	43%	\$243,204.18
5120							
5120.001	Annual Leave	.00	7,797.70	38,035.67	(38,035.67)	+++	34,564.67
5120.002	SBS	30,607.62	2,272.91	15,666.00	14,941.62	51	17,123.72
5120.003	Medicare	7,240.03	537.62	3,705.63	3,534.40	51	4,050.52
5120.004	PERS	138,105.70	17,205.40	81,510.96	56,594.74	59	59,958.75
5120.005	Health Insurance	171,873.72	8,877.01	80,928.47	90,945.25	47	84,886.43
5120.006	Life Insurance	86.88	3.99	41.61	45.27	48	43.53
5120.007	Workmen's Compensation	25,165.64	1,868.78	12,497.99	12,667.65	50	15,120.83
5120 - Totals		\$373,079.59	\$38,563.41	\$232,386.33	\$140,693.26	62%	\$215,748.45
5201							
5201.000	Training and Travel	12,000.00	150.00	5,203.81	6,796.19	43	1,863.43
5201 - Totals		\$12,000.00	\$150.00	\$5,203.81	\$6,796.19	43%	\$1,863.43
5202							
5202.000	Uniforms	2,000.00	41.95	756.78	1,243.22	38	627.15
5202 - Totals		\$2,000.00	\$41.95	\$756.78	\$1,243.22	38%	\$627.15
5203							
5203.001	Electric	100,000.00	17,683.81	84,774.59	15,225.41	85	88,020.90
5203 - Totals		\$100,000.00	\$17,683.81	\$84,774.59	\$15,225.41	85%	\$88,020.90
5204							
5204.000	Telephone	1,800.00	.00	.00	1,800.00	0	721.13
5204.001	Cell Phone Stipend	2,100.00	175.00	1,400.00	700.00	67	1,575.00
5204 - Totals		\$3,900.00	\$175.00	\$1,400.00	\$2,500.00	36%	\$2,296.13
5206							
5206.000	Supplies	34,000.00	1,898.73	5,176.79	28,823.21	15	14,195.60
5206 - Totals		\$34,000.00	\$1,898.73	\$5,176.79	\$28,823.21	15%	\$14,195.60
5207							
5207.000	Repairs & Maintenance	29,605.00	162.67	11,935.97	17,669.03	40	19,214.38
5207 - Totals		\$29,605.00	\$162.67	\$11,935.97	\$17,669.03	40%	\$19,214.38



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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 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 607 - Collections							
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	13,835.25	129,581.44	45,698.56	74	103,161.74
5221 - Totals		\$175,280.00	\$13,835.25	\$129,581.44	\$45,698.56	74%	\$103,161.74
5223							
5223.000	Tools & Small Equipment	7,487.00	526.82	3,290.81	4,196.19	44	1,840.45
5223 - Totals		\$7,487.00	\$526.82	\$3,290.81	\$4,196.19	44%	\$1,840.45
5224							
5224.000	Dues & Publications	.00	(75.00)	(225.00)	225.00	+++	.00
5224 - Totals		\$0.00	(\$75.00)	(\$225.00)	\$225.00	+++	\$0.00
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	177.96	822.04	18	85.45
5290.100	Unanticipated Repairs	287,300.00	920.00	85,897.24	201,402.76	30	71,588.44
5290 - Totals		\$288,300.00	\$920.00	\$86,075.20	\$202,224.80	30%	\$71,673.89
Department 607 - Collections Totals		\$1,539,211.39	\$102,988.45	\$776,485.11	\$762,726.28	50%	\$761,846.30
Department 610 - Treatment							
5110							
5110.001	Regular Salaries/Wages	9,282.00	28,154.82	157,394.28	(148,112.28)	1,696	148,603.06
5110.002	Holidays	.00	.00	.00	.00	+++	666.86
5110.004	Overtime	.00	621.85	3,900.80	(3,900.80)	+++	2,376.85
5110 - Totals		\$9,282.00	\$28,776.67	\$161,295.08	(\$152,013.08)	1,738%	\$151,646.77
5120							
5120.002	SBS	569.10	1,764.02	9,887.50	(9,318.40)	1,737	9,296.01
5120.003	Medicare	134.61	417.28	2,338.82	(2,204.21)	1,737	2,198.78
5120.004	PERS	2,567.45	11,535.85	51,100.45	(48,533.00)	1,990	33,362.23
5120.005	Health Insurance	.00	6,880.55	52,370.52	(52,370.52)	+++	45,200.99
5120.006	Life Insurance	.00	2.92	26.45	(26.45)	+++	23.69



Income Statement

Through 03/31/19

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							
5120.007	Workmen's Compensation	467.91	1,450.34	8,129.39	(7,661.48)	1,737	8,368.75
5201		\$3,739.07	\$22,050.96	\$123,853.13	(\$120,114.06)	3,312%	\$98,450.45
5201.000	Training and Travel	4,000.00	.00	1,049.51	2,950.49	26	148.00
5201		\$4,000.00	\$0.00	\$1,049.51	\$2,950.49	26%	\$148.00
5202							
5202.000	Uniforms	600.00	.00	.00	600.00	0	53.19
5202		\$600.00	\$0.00	\$0.00	\$600.00	0%	\$53.19
5203							
5203.001	Electric	60,000.00	4,559.81	36,917.56	23,082.44	62	46,109.65
5203		\$60,000.00	\$4,559.81	\$36,917.56	\$23,082.44	62%	\$46,109.65
5206							
5206.000	Supplies	50,000.00	1,713.81	25,656.03	24,343.97	51	20,073.08
5206		\$50,000.00	\$1,713.81	\$25,656.03	\$24,343.97	51%	\$20,073.08
5207							
5207.000	Repairs & Maintenance	20,432.50	1,164.83	9,813.68	10,618.82	48	4,213.28
5207		\$20,432.50	\$1,164.83	\$9,813.68	\$10,618.82	48%	\$4,213.28
5212							
5212.000	Contracted/Purchased Serv	50,750.00	238.69	44,167.21	6,582.79	87	35,115.65
5212		\$50,750.00	\$238.69	\$44,167.21	\$6,582.79	87%	\$35,115.65
5221							
5221.000	Transportation/Vehicles	.00	68.47	92.54	(92.54)	+++	(2,129.45)
5221		\$0.00	\$68.47	\$92.54	(\$92.54)	+++	(\$2,129.45)
5222							
5222.000	Postage	.00	.00	14.11	(14.11)	+++	12.04
5222		\$0.00	\$0.00	\$14.11	(\$14.11)	+++	\$12.04
5223							
5223.000	Tools & Small Equipment	3,200.00	199.18	352.67	2,847.33	11	847.72
5223		\$3,200.00	\$199.18	\$352.67	\$2,847.33	11%	\$847.72
5224							
5224.000	Dues & Publications	.00	.00	(25.00)	25.00	+++	196.00
5224		\$0.00	\$0.00	(\$25.00)	\$25.00	+++	\$196.00



Income Statement

Through 03/31/19

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							
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		\$204,003.57	\$58,772.42	\$403,186.52	(\$199,182.95)	198%	\$354,736.38
Division 600 - Operations Totals		\$2,721,392.58	\$256,319.51	\$1,770,190.96	\$951,201.62	65%	\$1,688,844.84
Division 640 - Depreciation/Amortization							
6202							
6202.000	Depreciation-Plants	.00	61,593.97	554,345.73	(554,345.73)	+++	823,370.58
6202 - Totals		\$0.00	\$61,593.97	\$554,345.73	(\$554,345.73)	+++	\$823,370.58
6205							
6205.000	Depreciation-Buildings	.00	2,799.93	25,199.37	(25,199.37)	+++	25,199.37
6205 - Totals		\$0.00	\$2,799.93	\$25,199.37	(\$25,199.37)	+++	\$25,199.37
6206							
6206.000	Depreciation-Machinery	.00	8,325.25	74,927.25	(74,927.25)	+++	77,009.67
6206 - Totals		\$0.00	\$8,325.25	\$74,927.25	(\$74,927.25)	+++	\$77,009.67
Division 640 - Depreciation/Amortization Totals		\$0.00	\$72,719.15	\$654,472.35	(\$654,472.35)	+++	\$925,579.62
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	141,716.00	20,025.72	55,681.25	86,034.75	39	40,694.17
5295 - Totals		\$141,716.00	\$20,025.72	\$55,681.25	\$86,034.75	39%	\$40,694.17
7301							
7301.000	Note Principal Payments	336,707.00	131,105.47	262,318.29	74,388.71	78	182,997.24
7301 - Totals		\$336,707.00	\$131,105.47	\$262,318.29	\$74,388.71	78%	\$182,997.24
Division 650 - Debt Payments Totals		\$478,423.00	\$151,131.19	\$317,999.54	\$160,423.46	66%	\$223,691.41
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	43,523.36	8,609.33	40,567.17	2,956.19	93	12,755.55
7106 - Totals		\$43,523.36	\$8,609.33	\$40,567.17	\$2,956.19	93%	\$12,755.55
Division 670 - Fixed Assets Totals		\$43,523.36	\$8,609.33	\$40,567.17	\$2,956.19	93%	\$12,755.55



Income Statement

Through 03/31/19

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 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	338,200.00	.00	472,065.43	(133,865.43)	140	2,471,197.03
	7200 - Totals	\$338,200.00	\$0.00	\$472,065.43	(\$133,865.43)	140%	\$2,471,197.03
	Division 680 - Transfers Between Funds Totals	\$338,200.00	\$0.00	\$472,065.43	(\$133,865.43)	140%	\$2,471,197.03
	EXPENSE TOTALS	\$3,581,538.94	\$488,779.18	\$3,255,295.45	\$326,243.49	91%	\$5,322,068.45
	Fund 220 - Waste Water Treatment Totals						
	REVENUE TOTALS	3,604,200.00	327,577.83	2,713,376.45	890,823.55	75%	3,205,070.05
	EXPENSE TOTALS	3,581,538.94	488,779.18	3,255,295.45	326,243.49	91%	5,322,068.45
	Fund 220 - Waste Water Treatment Net Gain (Loss)	\$22,661.06	(\$161,201.35)	(\$541,919.00)	(\$564,580.06)	(2,391%)	(\$2,116,998.40)
	Fund Type Enterprise Funds Totals						
	REVENUE TOTALS	3,604,200.00	327,577.83	2,713,376.45	890,823.55	75%	3,205,070.05
	EXPENSE TOTALS	3,581,538.94	488,779.18	3,255,295.45	326,243.49	91%	5,322,068.45
	Fund Type Enterprise Funds Net Gain (Loss)	\$22,661.06	(\$161,201.35)	(\$541,919.00)	(\$564,580.06)	(2,391%)	(\$2,116,998.40)
	Fund Category Proprietary Funds Totals						
	REVENUE TOTALS	6,977,600.00	949,454.36	4,090,511.27	2,887,088.73	59%	6,677,882.46
	EXPENSE TOTALS	8,861,999.44	509,006.88	3,931,469.75	4,930,529.69	44%	7,222,479.83
	Fund Category Proprietary Funds Net Gain (Loss)	(\$1,884,399.44)	\$440,447.48	\$159,041.52	\$2,043,440.96	(8%)	(\$544,597.37)
	Grand Totals						
	REVENUE TOTALS	6,977,600.00	949,454.36	4,090,511.27	2,887,088.73	59%	6,677,882.46
	EXPENSE TOTALS	8,861,999.44	509,006.88	3,931,469.75	4,930,529.69	44%	7,222,479.83
	Grand Total Net Gain (Loss)	(\$1,884,399.44)	\$440,447.48	\$159,041.52	\$2,043,440.96	(8%)	(\$544,597.37)



Balance Sheet

Through 03/31/19

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.	2,536,381.67	2,146,404.69	389,976.98	18.17
	1030 - Totals	\$2,536,381.67	\$2,146,404.69	\$389,976.98	18.17%
1050					
1050.060	Accts Rec.- State	679,864.09	803,929.51	(124,065.42)	(15.43)
1050.070	Accts Rec.- Federal	(.01)	.00	(.01)	+++
	1050 - Totals	\$679,864.08	\$803,929.51	(\$124,065.43)	(15.43%)
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	\$3,789,842.47	\$4,401,859.44	(\$612,016.97)	(13.90%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2023					
2023.000	Retainage Payable	66,344.16	13,267.99	53,076.17	400.03
	2023 - Totals	\$66,344.16	\$13,267.99	\$53,076.17	400.03%
	LIABILITIES TOTALS	\$66,344.16	\$13,267.99	\$53,076.17	400.03%
	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	(1,022,653.71)	(1,229,001.08)	206,347.37	16.79
	2920 - Totals	(\$1,022,653.71)	(\$1,229,001.08)	\$206,347.37	16.79%
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	\$3,022,537.79	\$2,816,190.42	\$206,347.37	7.33%
	Prior Year Fund Equity Adjustment	.00			



Balance Sheet

Through 03/31/19

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	(1,377,134.82)			
	Fund Expenses	676,174.30			
	FUND EQUITY TOTALS	\$3,723,498.31	\$2,816,190.42	\$907,307.89	32.22%
	LIABILITIES AND FUND EQUITY TOTALS	\$3,789,842.47	\$2,829,458.41	\$960,384.06	33.94%
Fund	730 - Capital Project-Waste Wtr Totals	\$0.00	\$1,572,401.03	(\$1,572,401.03)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$1,572,401.03	(\$1,572,401.03)	(100.00%)



Balance Sheet

Through 03/31/19

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.	4,712,569.89	4,229,388.67	483,181.22	11.42
1030 - Totals		\$4,712,569.89	\$4,229,388.67	\$483,181.22	11.42%
1050					
1050.000	Accts Rec.-Misc Billing	9,628.23	9,687.64	(59.41)	(.61)
1050.010	Accts Rec.-Utility Billing	196,013.56	186,169.95	9,843.61	5.29
1050.050	Accts Rec.-Collections	39,521.30	36,265.42	3,255.88	8.98
1050.900	Allowance - Doubtful Acct	(39,521.30)	(36,265.42)	(3,255.88)	(8.98)
1050 - Totals		\$205,641.79	\$195,857.59	\$9,784.20	5.00%
1070					
1070.010	Notes Receivable	44,920.21	43,216.14	1,704.07	3.94
1070.020	Assessments Receivable	51,395.92	61,240.08	(9,844.16)	(16.07)
1070 - Totals		\$96,316.13	\$104,456.22	(\$8,140.09)	(7.79%)
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	7,238.17	6,466.57	771.60	11.93
1200.030	Prepaid Workers Compensation Insurance	18,564.91	13,952.48	4,612.43	33.06
1200 - Totals		\$25,803.08	\$20,419.05	\$5,384.03	26.37%
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 03/31/19

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	(38,452,967.65)	(37,982,864.85)	(470,102.80)	(1.24)
1620 - Totals		(\$38,452,967.65)	(\$37,982,864.85)	(\$470,102.80)	(1.24%)
1640					
1640.000	Accumulated Depr Building	(364,690.66)	(331,091.50)	(33,599.16)	(10.15)
1640 - Totals		(\$364,690.66)	(\$331,091.50)	(\$33,599.16)	(10.15%)
1650					
1650.000	Accumulated Depr Equipmnt	(1,495,598.21)	(1,397,777.66)	(97,820.55)	(7.00)
1650 - Totals		(\$1,495,598.21)	(\$1,397,777.66)	(\$97,820.55)	(7.00%)
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		\$21,961,231.79	\$19,822,124.82	\$2,139,106.97	10.79%
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	39,225.46	28,049.93	71.51
2200 - Totals		\$67,275.39	\$39,225.46	\$28,049.93	71.51%
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 03/31/19

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	\$8,278,295.79	\$605,468.26	7.31%
	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	(18,477,284.96)	(18,435,844.27)	(41,440.69)	(.22)
2920.500	Post Soft Close Entries	6,575.00	6,575.00	.00	.00
	2920 - Totals	(\$18,470,709.96)	(\$18,429,269.27)	(\$41,440.69)	(0.22%)
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	\$13,619,386.74	\$13,660,827.43	(\$41,440.69)	(0.30%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(2,713,376.45)			
	Fund Expenses	3,255,295.45			
	FUND EQUITY TOTALS	\$13,077,467.74	\$13,660,827.43	(\$583,359.69)	(4.27%)
	LIABILITIES AND FUND EQUITY TOTALS	\$21,961,231.79	\$21,939,123.22	\$22,108.57	0.10%
Fund	220 - Waste Water Treatment Totals	\$0.00	(\$2,116,998.40)	\$2,116,998.40	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$2,116,998.40)	\$2,116,998.40	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$544,597.37)	\$544,597.37	100.00%
	Grand Totals	\$0.00	(\$544,597.37)	\$544,597.37	100.00%







Solid Waste Disposal Utility

Financial Analysis

As Of, And For the Quarter Ending, March 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	3,383,279	 Increased Over Last year	 Did Not Meet Plan	 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)	(339,673)	n/a	Over-budget condition caused by contract costs exceeding estimates	Contractual costs are greatly affected by solid waste volumes which are difficult to predict
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)	276,724	 Positive EBIDA Compared to Negative EBIDA in FY2018	 Did Not Meet Plan	Cash flow from operations is being generated, but not at planned levels
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)	132,753	 Net Income Compared to Net Loss in FY2018	 Did Not Meet Plan	Contractual costs exceeding estimated amounts were the reason plan was not met
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>))	45,909	 Positive asset coverage in FY2019 compared to negative asset coverage in FY2018	 Did Not Meet Plan	While asset replacement has finally turned positive, it is still not enough to provide for future replacement of assets
Total Working Capital (What total resources are available in the fund)	(612,578)	 Not Significantly Different	 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)	828,090	 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?)	(1,514,473)	 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)	(52.29)	 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?)	(124.15)	 Less Than Last Year	 Did Not Meet Plan	Watch trend 

The Solid Waste Fund's financial condition slightly improved in the 3rd fiscal quarter, after stabilizing in the 2nd fiscal quarter, with positive cash flow of approximately \$259K for the quarter.

What is difficult to tell is whether the slight improvement of the financial condition is permanent, boding a turn-around, or temporary due to the seasonality of commercial activity in Sitka. 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.

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 = 75.00%)	Variance To FY2019 Plan
Revenue:									
Solid Waste Disposal Services	1,133,496	1,030,700	992,203	-	3,156,399	2,883,165	273,234	3,652,200	(495,801)
Jobbing	-	-	-	-	-	1,336	(1,336)	-	(1,336)
Other Operating Revenue	72,125	77,367	77,388	-	226,880	160,587	66,293	164,775	62,105
Total Revenue:	1,205,621	1,108,067	1,069,591	-	3,383,279	3,045,088	338,191	3,816,975	(435,032)
Cost of Sales:									
Contract Waste Hauling	289,997	245,133	266,610	-	801,740	761,041	(40,699)	791,794	(9,946)
Transfer Station	586,650	413,357	277,215	-	1,277,222	1,448,111	170,889	1,426,125	148,903
Landfill	113,302	130,494	103,558	-	347,354	167,679	(179,675)	410,777	63,423
Scrapyard & Recycling	140,321	177,377	115,330	-	433,028	393,010	(40,018)	502,085	69,057
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	45,470	45,471	45,470	-	136,411	139,832	3,421	136,411	-
Total Cost of Sales:	1,175,740	1,011,832	808,183	-	2,995,755	2,909,673	(86,082)	3,267,192	271,437
Gross Margin:	29,881 2.48%	96,235 8.68%	261,408	-	387,524 11.45%	135,415 4.45%	252,109 7.01%	549,783 14.40%	(162,259) -7.40%
Selling and Administrative Expenses	100,926	98,371	47,914	-	247,211	395,181	147,970	315,447	68,236
Earnings Before Interest (EBI):	(71,045) -5.89%	(2,136) -0.19%	213,494	-	140,313 4.15%	(259,766) -8.53%	400,079 12.68%	234,336 6.14%	(94,023) 6.54%
Non-operating Revenue and Expense:									
Non-operating revenue:	345	3,663	2,787	-	6,795	3,495	3,300	4,575	2,220
Interest Expense:	(4,785)	(4,785)	(4,785)	-	(14,355)	(15,633)	1,278	(14,355)	-
Total Non-operating Revenue & Expense:	(4,440)	(1,122)	(1,998)	-	(7,560)	(12,138)	4,578	(9,780)	14,358
Net Income:	(75,485) -6.26%	(3,258) -0.29%	211,496	-	132,753 3.92%	(271,904) -8.93%	404,657 119.65%	224,556 5.88%	(91,803) 21.10%
Earnings Before Interest and Depreciation (EBIDA):	(25,575) -2.12%	43,335 3.91%	258,964	-	276,724 8.18%	(119,934) -3.94%	396,658 12.12%	370,747 9.71%	(94,023) 2.40%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	(30,015)	42,213	256,966	-	269,164	(132,072)	401,236	360,967	(91,803)
Debt Principal	28,948	28,948	28,948	-	86,844	86,850	6	86,849	(5)
Debt Principal Coverage Surplus/Deficit	(58,963)	13,265	228,018	-	182,320	(218,922)	401,242	274,118	(91,799)
Debt Principal Coverage Percentage	-103.69%	146%	888%	#DIV/0!	309.94%	-152.07%	462.01%	415.63%	-105.69%

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L = 75.00%)	Variance To FY2019 Plan
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	(58,963)	13,265	228,018	-	182,320	(218,922)	401,242	274,118	(91,799)
Depreciation	45,470	45,471	45,470	-	136,411	139,832	3,421	136,411	-
Cash For/(Taken From) Asset Replacement	(104,433)	(32,206)	182,548	-	45,909	(358,754)	404,663	137,707	(91,799)
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	(58,963)	13,265	228,018	-	182,320	(218,922)	401,242	274,118	(91,799)
CapEx, Accruals, and other Balance Sheet Changes	17,576	21,905	(72,086)	-	(32,605)	(122,605)	90,000	-	(32,605)
Increase in (Decrease in) Working Capital	(41,387)	35,170	155,932	-	149,715	(341,527)	491,242	274,118	(124,404)
Plus Beginning Total Working Capital	(762,293)	(803,680)	(768,510)		(762,293)	(271,892)	(490,401)	(762,293)	-
Equals Ending Total Working Capital:	(803,680)	(768,510)	(612,578)		(612,578)	(613,419)	841	(488,175)	(124,404)
Working Capital Detail:									
Repair Reserve (1% of PPE):	73,804	73,804	73,804	-	73,804				
Working Capital Designated for CapEx	899,996	888,177	828,090	-	828,090				
Undesignated Working Capital	(1,777,480)	(1,730,492)	(1,514,473)		(1,514,473)				
Total Working Capital:	(803,680)	(768,510)	(612,578)	-	(612,578)				
Days On Hand Annual Cash Outlays in Total Working									
	(57.98)	(63.84)	(66.20)	-	(52.29)				
Days On Hand Annual Cash Outlays in Total Working Capital									
Less Repair Reserve:	(68.64)	(76.12)	(82.18)	-	(64.91)				
Days On Hand Annual Cash Outlays in Undesignated									
	(128.22)	(143.75)	(163.67)	-	(129.28)				
Working Capital Calculation:									
Current Assets	690,986	556,096	830,823	-	830,823				
Current Liabilities	(1,378,868)	(1,208,808)	(1,327,603)	-	(1,327,603)				
CPLTD	(115,798)	(115,798)	(115,798)	-	(115,798)				
Total Working Capital	(803,680)	(768,510)	(612,578)	-	(612,578)				

Project	FY2019 Appropriations	Cash	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	\$ -	\$ 475,804.34	\$ -	\$ 20,512.13	\$ -	\$ -	\$ 3,683.53	\$ 3,683.53	\$ 24,195.66	\$ 500,000.00	\$ -	\$ -	\$ -	\$ 475,804.34
90871 - Kimsham Landfill Drainage C	\$ 100,000.00	\$ 100,000.00							\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
90863 - Scrapyard Water Line	\$ 60,000.00	\$ 889.94				\$ 46,595.00	\$ 12,515.06	\$ 12,515.06	\$ -	\$ 889.94	\$ -	\$ -	\$ -	\$ 889.94
90864 - Transfer Station Scale	\$ 95,000.00	\$ 94,753.10					\$ 1,234.38		\$ -	\$ 94,753.10	\$ -	\$ -	\$ -	\$ 94,753.10
90865 - Transfer Station Building	\$ 170,000.00	\$ 156,642.92			\$ 7,226.70	\$ 4,363.84	\$ 779.06	\$ 779.06	\$ -	\$ 156,642.92	\$ -	\$ -	\$ -	\$ 156,642.92
									\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 425,000.00	\$ 828,090.30	\$ -	\$ 20,512.13	\$ 7,226.70	\$ 50,958.84	\$ 18,212.03	\$ 16,977.65	\$ 24,195.66	\$ 852,285.96	\$ -	\$ -	\$ -	\$ 828,090.30



Income Statement

Through 03/31/19

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	.00	425,000.00	.00	100	500,000.00
3950 - Totals		\$425,000.00	\$0.00	\$425,000.00	\$0.00	100%	\$500,000.00
Department 390 - Cash Basis Receipts Totals		\$425,000.00	\$0.00	\$425,000.00	\$0.00	100%	\$500,000.00
Division 300 - Revenue Totals		\$425,000.00	\$0.00	\$425,000.00	\$0.00	100%	\$500,000.00
REVENUE TOTALS		\$425,000.00	\$0.00	\$425,000.00	\$0.00	100%	\$500,000.00
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	5,609.43	7,226.70	(7,226.70)	+++	.00
5206 - Totals		\$0.00	\$5,609.43	\$7,226.70	(\$7,226.70)	+++	\$0.00
5212							
5212.000	Contracted/Purchased Serv	305,069.64	.00	50,958.84	254,110.80	17	9,000.00
5212 - Totals		\$305,069.64	\$0.00	\$50,958.84	\$254,110.80	17%	\$9,000.00
5214							
5214.000	Interdepartment Services	.00	7,253.38	18,212.03	(18,212.03)	+++	9,112.24
5214 - Totals		\$0.00	\$7,253.38	\$18,212.03	(\$18,212.03)	+++	\$9,112.24
Department 630 - Operations Totals		\$305,069.64	\$12,862.81	\$76,397.57	\$228,672.07	25%	\$18,112.24
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		\$305,069.64	\$12,862.81	\$76,397.57	\$228,672.07	25%	\$1,480,484.43
EXPENSE TOTALS		\$305,069.64	\$12,862.81	\$76,397.57	\$228,672.07	25%	\$1,480,484.43
Fund 740 - Capital Project-Solid Wst Totals							
REVENUE TOTALS		425,000.00	.00	425,000.00	.00	100%	500,000.00
EXPENSE TOTALS		305,069.64	12,862.81	76,397.57	228,672.07	25%	1,480,484.43
Fund 740 - Capital Project-Solid Wst Net Gain (Loss)		\$119,930.36	(\$12,862.81)	\$348,602.43	\$228,672.07	291%	(\$980,484.43)
Fund Type Capital Projects Funds Totals							



Income Statement

Through 03/31/19

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	425,000.00	.00	425,000.00	.00	100%	500,000.00
	EXPENSE TOTALS	305,069.64	12,862.81	76,397.57	228,672.07	25%	1,480,484.43
Fund Type	Capital Projects Funds Net Gain (Loss)	\$119,930.36	(\$12,862.81)	\$348,602.43	\$228,672.07	291%	(\$980,484.43)



Income Statement

Through 03/31/19

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	4,500.00	1,500.00	75	.00
	3101 - Totals	\$6,000.00	\$1,500.00	\$4,500.00	\$1,500.00	75%	\$0.00
	Department 310 - State Revenue Totals	\$6,000.00	\$1,500.00	\$4,500.00	\$1,500.00	75%	\$0.00
Department 340 - Operating Revenue							
3431							
3431.000	Solid Waste Disposal-Curbside	4,368,000.00	305,192.68	2,820,405.16	1,547,594.84	65	2,589,775.40
	3431 - Totals	\$4,368,000.00	\$305,192.68	\$2,820,405.16	\$1,547,594.84	65%	\$2,589,775.40
3432							
3432.000	Transfer Station Revenue	501,600.00	30,623.42	335,993.94	165,606.06	67	293,390.32
	3432 - Totals	\$501,600.00	\$30,623.42	\$335,993.94	\$165,606.06	67%	\$293,390.32
3434							
3434.000	Landfill Revenue	.00	.00	1,425.00	(1,425.00)	+++	8,823.60
	3434 - Totals	\$0.00	\$0.00	\$1,425.00	(\$1,425.00)	+++	\$8,823.60
3435							
3435.000	Recycle Rev. Metals	.00	.00	.00	.00	+++	1,635.00
3435.001	Scrapyard Recycle	85,000.00	5,159.95	77,646.04	7,353.96	91	61,291.91
3435.002	Dropoff Recycle Center	80,000.00	.00	16,952.41	63,047.59	21	32,492.45
3435.003	Scrapyard Dropoff Revenue	.00	4,747.50	89,047.62	(89,047.62)	+++	.00
	3435 - Totals	\$165,000.00	\$9,907.45	\$183,646.07	(\$18,646.07)	111%	\$95,419.36
3436							
3436.000	Sludge Disposal	30,000.00	.00	30,000.00	.00	100	30,000.00
	3436 - Totals	\$30,000.00	\$0.00	\$30,000.00	\$0.00	100%	\$30,000.00
3437							
3437.000	Waste Oil Disposal	20,500.00	.00	10,500.00	10,000.00	51	10,500.00
	3437 - Totals	\$20,500.00	\$0.00	\$10,500.00	\$10,000.00	51%	\$10,500.00
3438							
3438.000	Asbestos Disposal	.00	.00	.00	.00	+++	3,080.00
	3438 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$3,080.00
3440							
3440.000	Scrap Yard Revenues	.00	.00	.00	.00	+++	2,915.10
	3440 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,915.10



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3491							
3491.000	Jobbing-Labor	.00	.00	.00	.00	+++	1,335.50
	3491 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,335.50
	Department 340 - Operating Revenue Totals	\$5,085,100.00	\$345,723.55	\$3,381,970.17	\$1,703,129.83	67%	\$3,035,239.28
Department 360 - Uses of Prop & Investment							
3601							
3601.000	Rent - Land	4,200.00	.00	.00	4,200.00	0	3,150.00
	3601 - Totals	\$4,200.00	\$0.00	\$0.00	\$4,200.00	0%	\$3,150.00
3610							
3610.000	Interest Income	6,100.00	928.18	6,794.54	(694.54)	111	3,495.40
	3610 - Totals	\$6,100.00	\$928.18	\$6,794.54	(\$694.54)	111%	\$3,495.40
	Department 360 - Uses of Prop & Investment Totals	\$10,300.00	\$928.18	\$6,794.54	\$3,505.46	66%	\$6,645.40
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	4,433.99
	3807 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$4,433.99
3820							
3820.000	Bad Debt Collected	.00	.00	1,308.51	(1,308.51)	+++	2,265.04
	3820 - Totals	\$0.00	\$0.00	\$1,308.51	(\$1,308.51)	+++	\$2,265.04
	Department 380 - Miscellaneous Totals	\$0.00	\$0.00	\$1,308.51	(\$1,308.51)	+++	\$6,699.03
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	\$348,151.73	\$3,394,573.22	\$1,706,826.78	67%	\$4,510,955.90
	REVENUE TOTALS	\$5,101,400.00	\$348,151.73	\$3,394,573.22	\$1,706,826.78	67%	\$4,510,955.90



Income Statement

Through 03/31/19

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							
5205							
5205.000	Insurance	739.00	96.53	1,979.97	(1,240.97)	268	554.13
5205 - Totals		\$739.00	\$96.53	\$1,979.97	(\$1,240.97)	268%	\$554.13
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	6,225.03	2,074.97	75	9,865.53
5211.001	Information Technology Special Projects	3,119.00	.00	3,119.00	.00	100	.00
5211 - Totals		\$11,419.00	\$691.67	\$9,344.03	\$2,074.97	82%	\$9,865.53
5212							
5212.000	Contracted/Purchased Serv	1,055,725.00	80,939.45	718,178.91	337,546.09	68	680,873.17
5212 - Totals		\$1,055,725.00	\$80,939.45	\$718,178.91	\$337,546.09	68%	\$680,873.17
5214							
5214.000	Interdepartment Services	335,638.00	27,969.83	251,728.47	83,909.53	75	316,891.53
5214 - Totals		\$335,638.00	\$27,969.83	\$251,728.47	\$83,909.53	75%	\$316,891.53
5222							
5222.000	Postage	5,000.00	562.50	5,062.50	(62.50)	101	3,889.45
5222 - Totals		\$5,000.00	\$562.50	\$5,062.50	(\$62.50)	101%	\$3,889.45
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	65.87	2,934.13	2	.00
5223 - Totals		\$3,000.00	\$0.00	\$65.87	\$2,934.13	2%	\$0.00
5224							
5224.000	Dues & Publications	300.00	.00	268.00	32.00	89	257.00
5224 - Totals		\$300.00	\$0.00	\$268.00	\$32.00	89%	\$257.00
5226							
5226.000	Advertising	1,500.00	.00	.00	1,500.00	0	.00
5226 - Totals		\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$0.00
5230							
5230.000	Bad Debts	.00	.00	.00	.00	+++	19,678.98
5230 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$19,678.98
5231							
5231.000	Credit Card Expense	60,000.00	1,992.33	29,989.47	30,010.53	50	43,795.51
5231 - Totals		\$60,000.00	\$1,992.33	\$29,989.47	\$30,010.53	50%	\$43,795.51



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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
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	\$112,252.31	\$1,016,617.22	\$459,703.78	69%	\$1,076,053.92
Department 620 - Transfer Station							
5201							
5201.000	Training and Travel	.00	.00	2,605.56	(2,605.56)	+++	.00
	5201 - Totals	\$0.00	\$0.00	\$2,605.56	(\$2,605.56)	+++	\$0.00
5203							
5203.001	Electric	.00	1,763.99	4,738.06	(4,738.06)	+++	.00
	5203 - Totals	\$0.00	\$1,763.99	\$4,738.06	(\$4,738.06)	+++	\$0.00
5206							
5206.000	Supplies	.00	.00	210.00	(210.00)	+++	.00
	5206 - Totals	\$0.00	\$0.00	\$210.00	(\$210.00)	+++	\$0.00
5208							
5208.000	Bldg Repair & Maint	1,500.00	1,426.90	10,114.46	(8,614.46)	674	1,258.00
	5208 - Totals	\$1,500.00	\$1,426.90	\$10,114.46	(\$8,614.46)	674%	\$1,258.00
5212							
5212.000	Contracted/Purchased Serv	1,900,000.00	20,782.45	1,031,135.89	868,864.11	54	1,290,920.21
	5212 - Totals	\$1,900,000.00	\$20,782.45	\$1,031,135.89	\$868,864.11	54%	\$1,290,920.21
5214							
5214.000	Interdepartment Services	.00	.00	147.16	(147.16)	+++	.00
	5214 - Totals	\$0.00	\$0.00	\$147.16	(\$147.16)	+++	\$0.00
	Department 620 - Transfer Station Totals	\$1,901,500.00	\$23,973.34	\$1,048,951.13	\$852,548.87	55%	\$1,292,178.21
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	7,546.30
	5203 - Totals	\$7,000.00	\$0.00	\$662.83	\$6,337.17	9%	\$7,546.30



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 621 - Landfill							
5206							
5206.000	Supplies	34,405.00	.00	5,008.79	29,396.21	15	1,584.95
	5206 - Totals	\$34,405.00	\$0.00	\$5,008.79	\$29,396.21	15%	\$1,584.95
5208							
5208.000	Bldg Repair & Maint	.00	.00	3,043.24	(3,043.24)	+++	1,804.67
	5208 - Totals	\$0.00	\$0.00	\$3,043.24	(\$3,043.24)	+++	\$1,804.67
5212							
5212.000	Contracted/Purchased Serv	103,000.00	.00	11,376.92	91,623.08	11	24,081.79
	5212 - Totals	\$103,000.00	\$0.00	\$11,376.92	\$91,623.08	11%	\$24,081.79
5214							
5214.000	Interdepartment Services	.00	4,235.46	32,257.28	(32,257.28)	+++	28,333.55
	5214 - Totals	\$0.00	\$4,235.46	\$32,257.28	(\$32,257.28)	+++	\$28,333.55
5221							
5221.000	Transportation/Vehicles	387,503.00	30,966.41	291,537.89	95,965.11	75	99,858.09
	5221 - Totals	\$387,503.00	\$30,966.41	\$291,537.89	\$95,965.11	75%	\$99,858.09
5226							
5226.000	Advertising	2,500.00	150.50	706.70	1,793.30	28	.00
	5226 - Totals	\$2,500.00	\$150.50	\$706.70	\$1,793.30	28%	\$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	2,760.00	(260.00)	110	2,270.00
	5290 - Totals	\$2,500.00	\$0.00	\$2,760.00	(\$260.00)	110%	\$2,270.00
	Department 621 - Landfill Totals	\$545,108.00	\$35,352.37	\$347,353.65	\$197,754.35	64%	\$167,679.35
Department 622 - Scrap Yard							
5110							
5110.001	Regular Salaries/Wages	156,000.00	13,508.12	88,098.57	67,901.43	56	.00
5110.002	Holidays	.00	1,141.40	5,162.09	(5,162.09)	+++	.00
5110.003	Sick Leave	.00	1,655.06	4,874.02	(4,874.02)	+++	.00
5110.004	Overtime	.00	31.50	2,200.89	(2,200.89)	+++	.00
	5110 - Totals	\$156,000.00	\$16,336.08	\$100,335.57	\$55,664.43	64%	\$0.00



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 622 - Scrap Yard							
5120							
5120.001	Annual Leave	.00	53.83	2,435.69	(2,435.69)	+++	.00
5120.002	SBS	9,563.06	1,004.68	6,299.77	3,263.29	66	.00
5120.003	Medicare	2,262.00	237.65	1,490.17	771.83	66	.00
5120.004	PERS	40,320.00	5,105.79	27,109.72	13,210.28	67	.00
5120.005	Health Insurance	100,816.56	2,933.45	26,401.05	74,415.51	26	.00
5120.006	Life Insurance	.00	3.54	29.50	(29.50)	+++	.00
5120.007	Workmen's Compensation	10,280.40	1,080.10	6,772.60	3,507.80	66	.00
5120 - Totals		\$163,242.02	\$10,419.04	\$70,538.50	\$92,703.52	43%	\$0.00
5201							
5201.000	Training and Travel	2,000.00	.00	516.21	1,483.79	26	.00
5201 - Totals		\$2,000.00	\$0.00	\$516.21	\$1,483.79	26%	\$0.00
5202							
5202.000	Uniforms	.00	.00	447.55	(447.55)	+++	.00
5202 - Totals		\$0.00	\$0.00	\$447.55	(\$447.55)	+++	\$0.00
5203							
5203.001	Electric	23,000.00	1,620.84	16,595.99	6,404.01	72	15,261.02
5203 - Totals		\$23,000.00	\$1,620.84	\$16,595.99	\$6,404.01	72%	\$15,261.02
5204							
5204.000	Telephone	2,372.00	157.19	1,288.50	1,083.50	54	1,422.52
5204 - Totals		\$2,372.00	\$157.19	\$1,288.50	\$1,083.50	54%	\$1,422.52
5206							
5206.000	Supplies	3,200.00	156.00	20,818.66	(17,618.66)	651	5,963.35
5206 - Totals		\$3,200.00	\$156.00	\$20,818.66	(\$17,618.66)	651%	\$5,963.35
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	1,378.07	14,232.30	(14,232.30)	+++	.00
5208 - Totals		\$0.00	\$1,378.07	\$14,232.30	(\$14,232.30)	+++	\$0.00
5212							
5212.000	Contracted/Purchased Serv	209,217.49	7,861.32	119,547.58	89,669.91	57	293,314.18
5212 - Totals		\$209,217.49	\$7,861.32	\$119,547.58	\$89,669.91	57%	\$293,314.18



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 622 - Scrap Yard							
5214							
5214.000	Interdepartment Services	.00	178.01	3,282.29	(3,282.29)	+++	4,135.80
	5214 - Totals	\$0.00	\$178.01	\$3,282.29	(\$3,282.29)	+++	\$4,135.80
5221							
5221.000	Transportation/Vehicles	.00	315.74	7,001.28	(7,001.28)	+++	1,556.63
	5221 - Totals	\$0.00	\$315.74	\$7,001.28	(\$7,001.28)	+++	\$1,556.63
5223							
5223.000	Tools & Small Equipment	2,500.00	.00	4,980.42	(2,480.42)	199	168.50
	5223 - Totals	\$2,500.00	\$0.00	\$4,980.42	(\$2,480.42)	199%	\$168.50
5227							
5227.002	Rent-Equipment	30,000.00	2,554.58	22,991.22	7,008.78	77	22,991.22
	5227 - Totals	\$30,000.00	\$2,554.58	\$22,991.22	\$7,008.78	77%	\$22,991.22
5290							
5290.000	Other Expenses	.00	.00	366.50	(366.50)	+++	.00
	5290 - Totals	\$0.00	\$0.00	\$366.50	(\$366.50)	+++	\$0.00
	Department 622 - Scrap Yard Totals	\$591,531.51	\$40,976.87	\$383,302.07	\$208,229.44	65%	\$344,813.22
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	488.34	3,902.56	(3,902.56)	+++	.00
	5203 - Totals	\$0.00	\$488.34	\$3,902.56	(\$3,902.56)	+++	\$0.00
5206							
5206.000	Supplies	2,000.00	.00	210.00	1,790.00	11	.00
	5206 - Totals	\$2,000.00	\$0.00	\$210.00	\$1,790.00	11%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	75,000.00	.00	39,601.61	35,398.39	53	27,249.44
	5212 - Totals	\$75,000.00	\$0.00	\$39,601.61	\$35,398.39	53%	\$27,249.44



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 623 - Dropoff Recycle Center							
5214							
5214.000	Interdepartment Services	.00	2,007.02	6,011.70	(6,011.70)	+++	3,069.36
5214 - Totals		\$0.00	\$2,007.02	\$6,011.70	(\$6,011.70)	+++	\$3,069.36
Department 623 - Dropoff Recycle Center Totals		\$82,115.43	\$2,495.36	\$49,725.87	\$32,389.56	61%	\$30,318.80
Division 600 - Operations Totals		\$4,596,575.94	\$215,050.25	\$2,845,949.94	\$1,750,626.00	62%	\$2,911,043.50
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	.00	7,252.83	65,275.47	(65,275.47)	+++	65,275.47
6201 - Totals		\$0.00	\$7,252.83	\$65,275.47	(\$65,275.47)	+++	\$65,275.47
6202							
6202.000	Depreciation-Plants	.00	557.18	5,014.62	(5,014.62)	+++	5,014.62
6202 - Totals		\$0.00	\$557.18	\$5,014.62	(\$5,014.62)	+++	\$5,014.62
6205							
6205.000	Depreciation-Buildings	.00	5,703.92	51,335.28	(51,335.28)	+++	51,335.28
6205 - Totals		\$0.00	\$5,703.92	\$51,335.28	(\$51,335.28)	+++	\$51,335.28
6206							
6206.000	Depreciation-Machinery	.00	1,642.86	14,785.74	(14,785.74)	+++	25,786.35
6206 - Totals		\$0.00	\$1,642.86	\$14,785.74	(\$14,785.74)	+++	\$25,786.35
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	\$136,411.11	(\$136,411.11)	+++	\$139,831.98
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	19,107.00	1.99	19.56	19,087.44	0	17.89
5295 - Totals		\$19,107.00	\$1.99	\$19.56	\$19,087.44	0%	\$17.89
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	\$1.99	\$19.56	\$134,885.44	0%	\$17.89



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	Proprietary Funds						
Fund Type	Enterprise Funds						
Fund	230 - Solid Waste Fund						
	EXPENSE						
Division	680 - Transfers Between Funds						
7200							
7200.000	Interfund Transfers Out	425,000.00	.00	425,000.00	.00	100	500,000.00
	7200 - Totals	\$425,000.00	\$0.00	\$425,000.00	\$0.00	100%	\$500,000.00
Division	680 - Transfers Between Funds Totals	\$425,000.00	\$0.00	\$425,000.00	\$0.00	100%	\$500,000.00
	EXPENSE TOTALS	\$5,156,480.94	\$230,209.03	\$3,407,380.61	\$1,749,100.33	66%	\$3,550,893.37
Fund	230 - Solid Waste Fund Totals						
	REVENUE TOTALS	5,101,400.00	348,151.73	3,394,573.22	1,706,826.78	67%	4,510,955.90
	EXPENSE TOTALS	5,156,480.94	230,209.03	3,407,380.61	1,749,100.33	66%	3,550,893.37
Fund	230 - Solid Waste Fund Net Gain (Loss)	(\$55,080.94)	\$117,942.70	(\$12,807.39)	\$42,273.55	23%	\$960,062.53
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	5,101,400.00	348,151.73	3,394,573.22	1,706,826.78	67%	4,510,955.90
	EXPENSE TOTALS	5,156,480.94	230,209.03	3,407,380.61	1,749,100.33	66%	3,550,893.37
Fund Type	Enterprise Funds Net Gain (Loss)	(\$55,080.94)	\$117,942.70	(\$12,807.39)	\$42,273.55	23%	\$960,062.53
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	5,526,400.00	348,151.73	3,819,573.22	1,706,826.78	69%	5,010,955.90
	EXPENSE TOTALS	5,461,550.58	243,071.84	3,483,778.18	1,977,772.40	64%	5,031,377.80
Fund Category	Proprietary Funds Net Gain (Loss)	\$64,849.42	\$105,079.89	\$335,795.04	\$270,945.62	518%	(\$20,421.90)
	Grand Totals						
	REVENUE TOTALS	5,526,400.00	348,151.73	3,819,573.22	1,706,826.78	69%	5,010,955.90
	EXPENSE TOTALS	5,461,550.58	243,071.84	3,483,778.18	1,977,772.40	64%	5,031,377.80
	Grand Total Net Gain (Loss)	\$64,849.42	\$105,079.89	\$335,795.04	\$270,945.62	518%	(\$20,421.90)



Balance Sheet

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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.	828,090.30	481,887.76	346,202.54	71.84
	1030 - Totals	\$828,090.30	\$481,887.76	\$346,202.54	71.84%
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	\$848,602.43	\$481,887.76	\$366,714.67	76.10%
	FUND EQUITY				
2900					
2900.010	Reserve for Encumbrances	2,106.25	2,106.25	.00	.00
	2900 - Totals	\$2,106.25	\$2,106.25	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	771,715.02	771,715.02	.00	.00
	2910 - Totals	\$771,715.02	\$771,715.02	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(271,715.02)	690,657.17	(962,372.19)	(139.34)
	2920 - Totals	(\$271,715.02)	\$690,657.17	(\$962,372.19)	(139.34%)
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	\$500,000.00	\$1,462,372.19	(\$962,372.19)	(65.81%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(425,000.00)			
	Fund Expenses	76,397.57			
	FUND EQUITY TOTALS	\$848,602.43	\$1,462,372.19	(\$613,769.76)	(41.97%)
	LIABILITIES AND FUND EQUITY TOTALS	\$848,602.43	\$1,462,372.19	(\$613,769.76)	(41.97%)
Fund	740 - Capital Project-Solid Wst Totals	\$0.00	(\$980,484.43)	\$980,484.43	100.00%
Fund Type	Capital Projects Funds Totals	\$0.00	(\$980,484.43)	\$980,484.43	100.00%



Balance Sheet

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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.	(228,893.08)	(354,401.49)	125,508.41	35.41
1030 - Totals		(\$228,893.08)	(\$354,401.49)	\$125,508.41	35.41%
1050					
1050.000	Accts Rec.-Misc Billing	6,755.80	7,681.00	(925.20)	(12.05)
1050.010	Accts Rec.-Utility Billing	221,523.88	199,274.17	22,249.71	11.17
1050.050	Accts Rec.-Collections	39,345.79	36,735.21	2,610.58	7.11
1050.900	Allowance - Doubtful Acct	(39,345.79)	(36,735.21)	(2,610.58)	(7.11)
1050 - Totals		\$228,279.68	\$206,955.17	\$21,324.51	10.30%
1200					
1200.020	Prepaid Insurance	706.26	184.70	521.56	282.38
1200.030	Prepaid Workers Compensation Insurance	3,714.05	.00	3,714.05	+++
1200 - Totals		\$4,420.31	\$184.70	\$4,235.61	2,293.24%
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 03/31/19

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		(825,899.07)	(738,865.11)	(87,033.96)	(11.78)
1610 - Totals			(\$825,899.07)	(\$738,865.11)	(\$87,033.96)	(11.78%)
1620						
1620.000	Accumulated Depr Ut Plant		(25,073.10)	(18,386.94)	(6,686.16)	(36.36)
1620 - Totals			(\$25,073.10)	(\$18,386.94)	(\$6,686.16)	(36.36%)
1640						
1640.000	Accumulated Depr Building		(1,132,488.39)	(1,064,041.35)	(68,447.04)	(6.43)
1640 - Totals			(\$1,132,488.39)	(\$1,064,041.35)	(\$68,447.04)	(6.43%)
1650						
1650.000	Accumulated Depr Equipmnt		(841,046.40)	(832,332.65)	(8,713.75)	(1.05)
1650 - Totals			(\$841,046.40)	(\$832,332.65)	(\$8,713.75)	(1.05%)
	ASSETS TOTALS		\$4,842,134.49	\$4,864,097.87	(\$21,963.38)	(0.45%)
	LIABILITIES AND FUND EQUITY					
	LIABILITIES					
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		10,212.67	9,406.82	805.85	8.57
2100 - Totals			\$10,212.67	\$9,406.82	\$805.85	8.57%
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		\$3,058,163.76	\$2,188,158.46	\$870,005.30	39.76%
	FUND EQUITY					
2800						
2800.002	Contributed Cap.-State		5,559,845.45	5,559,845.45	.00	.00



Balance Sheet

Through 03/31/19

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				
2800.003	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	(3,028,852.31)	(3,109,753.55)	80,901.24	2.60
	2920 - Totals	(\$3,028,852.31)	(\$3,109,753.55)	\$80,901.24	2.60%
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	\$1,796,778.12	\$1,715,876.88	\$80,901.24	4.71%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(3,394,573.22)			
	Fund Expenses	3,407,380.61			
	FUND EQUITY TOTALS	\$1,783,970.73	\$1,715,876.88	\$68,093.85	3.97%
	LIABILITIES AND FUND EQUITY TOTALS	\$4,842,134.49	\$3,904,035.34	\$938,099.15	24.03%
Fund	230 - Solid Waste Fund Totals	\$0.00	\$960,062.53	(\$960,062.53)	(100.00%)
Fund Type	Enterprise Funds Totals	\$0.00	\$960,062.53	(\$960,062.53)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	(\$20,421.90)	\$20,421.90	100.00%
	Grand Totals	\$0.00	(\$20,421.90)	\$20,421.90	100.00%

Harbor System Financial Analysis

As Of, And For the Quarter Ending, March 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	1,925,434	 Greater Than Last year	 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)	137,400	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)	385,689	 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)	48,405	 Less Than Last Year	 Exceeded Plan	Net income is exceeding plan; decrease from last year due to less grant revenue; 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>))	(101,856)	 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)	16,726,301	 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)	9,858,889	 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?)	6,467,485	 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)	2,701.06	 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?)	1,044.41	 More Than Last Year	 Met Plan	Watch Trend 

Through 9 months, the Harbor Fund has operated as planned, with most variances either positive or meeting plan. Earnings before interest and depreciation (EBID) was \$103K greater than plan and net income was \$72K greater than plan.

As first reported in the 6-month Financial Analysis, results for the 9-month period reflect the issuance of \$8,025,000 in harbor revenue bonds in November, 2018. The proceeds from this bond issuance will be used to pay for the costs of Phase 1 of the Crescent Harbor Replacement project. Unspent proceeds are reflected in the balance of working capital dedicated for capital projects.

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, the Governor Dunleavy vetoed appropriations for the Municipal Harbor Matching Grant program for FY2020. Unless the Governor and Legislature change course, it is becoming increasingly unlikely that this program will be funded in the future. If the Municipal Harbor Matching Grant program is not funded in the future, it will significantly impact the ability of the Municipality to maintain its harbor system in its current configuration and will force hard decisions regarding abandonment of facilities.

The reason for this conclusion is that the strategic fiscal plan for the harbor system has been built around the assumption that a \$5 million grant will be obtained to assist with the renovation of each of the 5 major harbors. If grants are not obtained for the eventual renovation of Sealing Cove Harbor, Thompson Harbor and Eliason Harbor, the combined loss of \$15 million in future grant funding would make the moorage rate increases required to self-fund the renovations untenable.

It is highly likely that a combination of events and circumstances will combine, causing 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 - 75.00%)	Variance To FY2019 Plan
Revenue:									
Permanent Moorage	543,406	455,099	446,249	-	1,444,754	1,400,945	43,809	1,486,943	(42,189)
Transient Moorage	232,898	45,331	71,020	-	349,249	311,445	37,804	325,874	23,376
Lightering Fees	-	-	-	-	-	12,022	(12,022)	15,000	(15,000)
Other Operating Revenue	43,049	49,006	39,376	-	131,431	86,436	44,995	131,595	(164)
Total Revenue:	819,353	549,436	556,645	-	1,925,434	1,810,848	114,586	1,959,412	(33,978)
Cost of Sales:									
Operations	349,267	361,555	349,650	-	1,060,472	1,075,855	15,383	1,149,383	88,911
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	343,056	343,057	343,056	-	1,029,169	923,980	(105,189)	1,029,170	(1)
Total Cost of Sales:	692,323	704,612	692,706	-	2,089,641	1,999,835	(89,806)	2,178,553	88,911
Gross Margin:	127,030 15.50%	(155,176) -28.24%	(136,061) -24.44%	-	(164,207) -8.53%	(188,987) -10.44%	24,780 1.91%	(219,141) -11.18%	54,934 13.09%
Selling and Administrative Expenses	167,056	148,925	163,292	-	479,273	531,225	51,952	527,762	48,489
Earnings (Loss) Before Interest (EBI):	(40,026) -4.89%	(304,101) -55.35%	(299,353) -53.78%	-	(643,480) -33.42%	(720,212) -39.77%	76,732 6.35%	(746,903) -38.12%	103,423 44.47%
Non-operating Revenue and Expense:									
Raw Fish Tax	243,098	243,098	243,098	-	729,294	675,000	54,294	729,293	1
Other Non-Operating Revenue/(Expense):	48,439	52,637	(79,604)	-	21,472	121,603	(100,131)	198,750	(177,278)
Grant Revenue	-	64,947	80,449	-	145,396	368,509	(223,113)	15,000	130,396
Bond Fund Interest Revenue:	-	9,958	30,565	-	40,523	-	40,523	25,000	15,523
Interest Expense Bonds:	(79,729)	(79,729)	(79,729)	-	(239,187)	(117,450)	(121,737)	(239,187)	-
Interest Expense Loans:	(1,871)	(1,871)	(1,871)	-	(5,613)	(6,123)	510	(5,612)	(2)
Total Non-operating Revenue & Expense:	209,937	289,040	192,908	-	691,885	1,041,539	(349,654)	723,245	(31,360)
Net Income:	169,911 20.74%	(15,061) -2.74%	(106,445) -19.12%	-	48,405 2.51%	321,327 17.74%	(272,922) -238.18%	(23,658) -1.21%	72,063 -212.09%
Earnings Before Interest and Depreciation (EBIDA):	303,030 36.98%	38,956 7.09%	43,703 7.85%		385,689 20.03%	203,768 11.25%	181,921 8.78%	282,267 14.41%	103,422 -5.63%
Bond Covenant Ratio	4.58	2.65	2.45		3.02	3.79	(0.77)	3.17	(0.15)

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 75.00%)	Variance To FY2019 Plan
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	512,967	327,996	236,611	-	1,077,574	1,245,307	(167,733)	1,005,512	72,063
Debt Principal	50,087	50,087	50,087	-	150,261	146,511	(3,750)	150,261	-
Debt Principal Coverage Surplus/Deficit	<u>462,880</u>	<u>277,909</u>	<u>186,524</u>	<u>-</u>	<u>927,313</u>	<u>1,098,796</u>	<u>(171,483)</u>	<u>855,251</u>	<u>72,063</u>
Debt Principal Coverage Percentage	1024.15%				717.13%	849.98%	-132.84%	669.18%	47.96%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	462,880	277,909	186,524	-	927,313	1,098,796	(171,483)	855,251	72,063
Depreciation	343,056	343,057	343,056	-	1,029,169	923,980	(105,189)	1,029,169	-
Cash Accumulated For/(Taken From) Asset Replacement	<u>119,824</u>	<u>(65,148)</u>	<u>(156,532)</u>	<u>-</u>	<u>(101,856)</u>	<u>174,816</u>	<u>(276,672)</u>	<u>(173,919)</u>	<u>72,063</u>
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	462,880	277,909	186,524	-	927,313	1,098,796	(171,483)	855,251	72,063
CapEx, Accruals, and other Balance Sheet Changes	358,655	7,789,007	(268,662)	-	7,879,000	(371,452)	8,250,452	7,879,000	-
Increase in (Decrease in) Working Capital	<u>821,535</u>	<u>8,066,916</u>	<u>(82,138)</u>	<u>-</u>	<u>8,806,313</u>	<u>727,344</u>	<u>8,078,969</u>	<u>8,734,251</u>	<u>72,063</u>
Plus Beginning Total Working Capital	7,919,988	8,741,523	16,808,439	16,726,301	7,919,988	7,116,560	803,428	7,919,988	-
Equals Ending Total Working Capital:	<u>8,741,523</u>	<u>16,808,439</u>	<u>16,726,301</u>	<u>16,726,301</u>	<u>16,726,301</u>	<u>7,843,904</u>	<u>8,882,397</u>	<u>16,654,239</u>	<u>72,063</u>
Working Capital Detail:									
Repair Reserve (1% of PPE):	<u>386,339</u>	<u>386,339</u>	<u>386,339</u>		<u>386,339</u>				
Working Capital Designated for CapEx	<u>1,797,860</u>	<u>9,812,313</u>	<u>9,858,889</u>		<u>9,858,889</u>				
Working Capital Designated for Baranof Warm Springs	<u>13,079</u>	<u>13,588</u>	<u>13,588</u>		<u>13,588</u>				
Undesignated Working Capital	<u>6,544,245</u>	<u>6,596,199</u>	<u>6,467,485</u>		<u>6,467,485</u>				
Total Working Capital:	<u>8,741,523</u>	<u>16,808,439</u>	<u>16,726,301</u>		<u>16,726,301</u>				
Days On Hand Annual Cash Outlays in:									
Total Working Capital:	<u>1,403.64</u>	<u>2,727.00</u>	<u>2,701.85</u>		<u>2,701.06</u>				
Total Working Capital Less Repair Reserve:	<u>1,341.61</u>	<u>2,664.32</u>	<u>2,639.44</u>		<u>2,638.67</u>				
Undesignated Working Capital	<u>1,050.82</u>	<u>1,070.17</u>	<u>1,044.71</u>		<u>1,044.41</u>				
Working Capital Calculation:									
Current Assets	8,897,830	16,891,377	16,525,486		16,525,486				
Accrued Raw Fish Tax Receivable	243,098	486,196	729,294		729,294				
Current Liabilities	(148,970)	(138,787)	(128,131)		(128,131)				
CPLTD	<u>(200,348)</u>	<u>(430,348)</u>	<u>(400,348)</u>		<u>(400,348)</u>				
Total Working Capital	<u>8,791,610</u>	<u>16,808,439</u>	<u>16,726,301</u>		<u>16,726,301</u>				

Project	Bond Fund <u>Cash</u>	<u>Cash</u>	State Grant <u>A/R</u>	State Loan <u>A/R</u>	Federal Loan <u>A/R</u>	Construction In Progress <u>6/30/2018</u>	Supplies <u>Expense</u>	Contracted & Purchased Services <u>Expenses</u>	Interdepartment Services <u>Expenses</u>
80242 - Seplane Base Planning Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90741 - Baranoff Warm Springs Dock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90751 - Crescent Harbor Water Line Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90757 - Transient Float	\$ -	\$ 262,457.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,189.00	\$ -
90768 - Eliason 5/6 Float replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90798 - Eliason Electrical Upgrades	\$ -	\$ 14,231.34	\$ -	\$ -	\$ -	\$ 707.73	\$ -	\$ -	\$ 60.93
90799 - Eliason Flotation Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90810 - Sealing Cove Maintenance	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90818 - Float Plane Dock	\$ -	\$ (0.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90848 - Crescent Harbor Flotation Upgrades	\$ -	\$ 49,843.92	\$ -	\$ -	\$ -	\$ 156.08	\$ -	\$ -	\$ -
90849 - Crescent Harbor Phase 1 Design	\$ 8,040,794.84	\$ 909,074.30	\$ -	\$ -	\$ -	\$ 819.73	\$ -	\$ 60,272.55	\$ 29,833.42
90850 - O'Connell Lightering Facility Repair	\$ -	\$ 523,177.93	\$ -	\$ -	\$ -	\$ 42,625.77	\$ -	\$ -	\$ 4,196.30
Totals:	\$ 8,040,794.84	\$ 1,773,784.93	\$ -	\$ -	\$ -	\$ 44,309.31	\$ -	\$ 61,461.55	\$ 34,090.65

Project	Total <u>Expenses</u>	Total <u>Assets</u>	Accounts <u>Payable</u>	Retainage <u>Payable</u>	Total <u>Liabilities</u>	Working <u>Capital</u>
80242 - Seplane Base Planning Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90741 - Baranoff Warm Springs Dock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90751 - Crescent Harbor Water Line Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90757 - Transient Float	\$ 1,189.00	\$ 262,457.44	\$ -	\$ -	\$ -	\$ 262,457.44
90768 - Eliason 5/6 Float replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90798 - Eliason Electrical Upgrades	\$ 60.93	\$ 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 Upgrades	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00
90849 - Crescent Harbor Phase 1 Design	\$ 90,105.97	\$ 8,950,688.87	\$ -	\$ -	\$ -	\$ 8,950,688.87
90850 - O'Connell Lightering Facility Repair	\$ 4,196.30	\$ 565,803.70	\$ -	\$ -	\$ -	\$ 565,803.70
Totals:	\$ 95,552.20	\$ 9,858,889.08	\$ -	\$ -	\$ -	\$ 9,858,889.08



Income Statement

Through 03/31/19

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 310 - State Revenue							
3101							
3101.005	Grant Revenue	.00	.00	64,947.48	(64,947.48)	+++	368,509.43
3101 - Totals		\$0.00	\$0.00	\$64,947.48	(\$64,947.48)	+++	\$368,509.43
Department 310 - State Revenue Totals		\$0.00	\$0.00	\$64,947.48	(\$64,947.48)	+++	\$368,509.43
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	+++	1,620,000.00
3950.751	Transfer In Revenue Bond	5,000,000.00	.00	.00	5,000,000.00	0	.00
3950 - Totals		\$5,000,000.00	\$0.00	\$0.00	\$5,000,000.00	0%	\$1,620,000.00
Department 390 - Cash Basis Receipts Totals		\$5,000,000.00	\$0.00	\$0.00	\$5,000,000.00	0%	\$1,620,000.00
Division 300 - Revenue Totals		\$5,050,000.00	\$0.00	\$64,947.48	\$4,985,052.52	1%	\$1,988,509.43
REVENUE TOTALS		\$5,050,000.00	\$0.00	\$64,947.48	\$4,985,052.52	1%	\$1,988,509.43
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	12,975,101.52	35.00	61,461.55	12,913,639.97	0	253,668.23
5212 - Totals		\$12,975,101.52	\$35.00	\$61,461.55	\$12,913,639.97	0%	\$253,668.23
5214							
5214.000	Interdepartment Services	.00	17,147.39	34,090.65	(34,090.65)	+++	10,520.90
5214 - Totals		\$0.00	\$17,147.39	\$34,090.65	(\$34,090.65)	+++	\$10,520.90
Department 630 - Operations Totals		\$12,975,101.52	\$17,182.39	\$95,552.20	\$12,879,549.32	1%	\$264,189.13



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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	Proprietary Funds						
Fund Type	Capital Projects Funds						
Fund	750 - Capital Project-Harbor						
	EXPENSE						
Division	600 - Operations						
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	\$12,975,101.52	\$17,182.39	\$95,552.20	\$12,879,549.32	1%	\$278,056.74
	EXPENSE TOTALS	\$12,975,101.52	\$17,182.39	\$95,552.20	\$12,879,549.32	1%	\$278,056.74
Fund	750 - Capital Project-Harbor Totals						
	REVENUE TOTALS	5,050,000.00	.00	64,947.48	4,985,052.52	1%	1,988,509.43
	EXPENSE TOTALS	12,975,101.52	17,182.39	95,552.20	12,879,549.32	1%	278,056.74
Fund	750 - Capital Project-Harbor Net Gain (Loss)	(\$7,925,101.52)	(\$17,182.39)	(\$30,604.72)	\$7,894,496.80	0%	\$1,710,452.69
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	5,050,000.00	.00	64,947.48	4,985,052.52	1%	1,988,509.43
	EXPENSE TOTALS	12,975,101.52	17,182.39	95,552.20	12,879,549.32	1%	278,056.74
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$7,925,101.52)	(\$17,182.39)	(\$30,604.72)	\$7,894,496.80	0%	\$1,710,452.69



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year 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	33,375.00	11,125.00	75	.00
	3101 - Totals	\$1,016,890.00	\$11,125.00	\$33,375.00	\$983,515.00	3%	\$0.00
	Department 310 - State Revenue Totals	\$1,016,890.00	\$11,125.00	\$33,375.00	\$983,515.00	3%	\$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	(3,466.08)	1,444,754.11	537,836.89	73	1,400,944.98
	3441 - Totals	\$1,982,591.00	(\$3,466.08)	\$1,444,754.11	\$537,836.89	73%	\$1,400,944.98
3442							
3442.000	Moorage-Transient	434,498.00	53,639.50	349,249.23	85,248.77	80	311,444.77
	3442 - Totals	\$434,498.00	\$53,639.50	\$349,249.23	\$85,248.77	80%	\$311,444.77
3444							
3444.000	Airplane Float Fees	1,260.00	140.00	1,157.43	102.57	92	1,035.00
	3444 - Totals	\$1,260.00	\$140.00	\$1,157.43	\$102.57	92%	\$1,035.00
3445							
3445.000	Lightering Fees	20,000.00	.00	.00	20,000.00	0	12,022.28
	3445 - Totals	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0%	\$12,022.28
3446							
3446.000	Recreation Vehicle Fees	7,500.00	.00	2,319.95	5,180.05	31	6,187.18
	3446 - Totals	\$7,500.00	\$0.00	\$2,319.95	\$5,180.05	31%	\$6,187.18
3448							
3448.000	Baranof Warm Springs	.00	.00	7,689.25	(7,689.25)	+++	2,730.00
	3448 - Totals	\$0.00	\$0.00	\$7,689.25	(\$7,689.25)	+++	\$2,730.00
3491							
3491.000	Jobbing-Labor	12,000.00	59.30	1,061.47	10,938.53	9	550.16
	3491 - Totals	\$12,000.00	\$59.30	\$1,061.47	\$10,938.53	9%	\$550.16



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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 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	.00	213.40	(213.40)	+++	430.00
	3493 - Totals	\$0.00	\$0.00	\$213.40	(\$213.40)	+++	\$430.00
	Department 340 - Operating Revenue Totals	\$2,458,849.00	\$50,372.72	\$1,806,444.84	\$652,404.16	73%	\$1,735,344.37
Department 350 - Non-Operating Revenue							
3501							
3501.003	Other Revenue	12,200.00	655.25	8,077.21	4,122.79	66	8,885.12
3501.004	Daily Electric Billing	76,500.00	6,157.00	59,908.57	16,591.43	78	47,864.01
3501.005	Hoist Revenue	2,000.00	60.00	1,798.95	201.05	90	1,828.70
3501.006	Launch Ramp Fees	12,000.00	1,520.00	7,188.51	4,811.49	60	4,640.00
	3501 - Totals	\$102,700.00	\$8,392.25	\$76,973.24	\$25,726.76	75%	\$63,217.83
	Department 350 - Non-Operating Revenue Totals	\$102,700.00	\$8,392.25	\$76,973.24	\$25,726.76	75%	\$63,217.83
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	160,000.00	17,891.09	162,089.72	(2,089.72)	101	121,602.88
	3610 - Totals	\$160,000.00	\$17,891.09	\$162,089.72	(\$2,089.72)	101%	\$121,602.88
	Department 360 - Uses of Prop & Investment Totals	\$160,000.00	\$17,891.09	\$162,089.72	(\$2,089.72)	101%	\$121,602.88
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



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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	.00	6,058.50	11,941.50	34	12,285.90
3820 - Totals		\$18,000.00	\$0.00	\$6,058.50	\$11,941.50	34%	\$12,285.90
Department 380 - Miscellaneous Totals		\$24,000.00	\$0.00	\$6,058.50	\$17,941.50	25%	\$12,285.90
Department 390 - Cash Basis Receipts							
3905							
3905.000	Bonding Proceeds	13,000,000.00	.00	80,449.48	12,919,550.52	1	.00
3905 - Totals		\$13,000,000.00	\$0.00	\$80,449.48	\$12,919,550.52	1%	\$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
3950.270	Transfer In GPIIP	.00	791.58	2,572.08	(2,572.08)	+++	.00
3950.750	Transfer in from 750	.00	.00	.00	.00	+++	13,867.61
3950 - Totals		\$120,000.00	\$791.58	\$2,572.08	\$117,427.92	2%	\$13,867.61
Department 390 - Cash Basis Receipts Totals		\$13,120,000.00	\$791.58	\$83,021.56	\$13,036,978.44	1%	\$13,867.61
Division 300 - Revenue Totals		\$16,914,439.00	\$88,572.64	\$2,167,962.86	\$14,746,476.14	13%	\$1,946,318.59
REVENUE TOTALS		\$16,914,439.00	\$88,572.64	\$2,167,962.86	\$14,746,476.14	13%	\$1,946,318.59
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	47,444.80	3,724.50	25,978.46	21,466.34	55	29,470.17
5110.002	Holidays	.00	156.00	1,783.64	(1,783.64)	+++	1,896.72
5110.003	Sick Leave	.00	409.50	1,259.20	(1,259.20)	+++	812.90
5110.004	Overtime	9,499.95	140.64	846.05	8,653.90	9	863.72
5110.010	Temp Wages	62,680.00	3,952.50	14,641.25	48,038.75	23	7,030.66
5110 - Totals		\$119,624.75	\$8,383.14	\$44,508.60	\$75,116.15	37%	\$40,074.17
5120							
5120.001	Annual Leave	22,131.00	390.00	15,845.21	6,285.79	72	4,685.35
5120.002	SBS	8,689.62	537.80	3,699.69	4,989.93	43	2,743.73
5120.003	Medicare	2,055.46	127.22	875.13	1,180.33	43	649.01



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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							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5120.004	PERS	15,852.95	2,198.13	10,782.89	5,070.06	68	7,792.96
5120.005	Health Insurance	11,819.76	1,043.87	5,219.35	6,600.41	44	8,864.82
5120.006	Life Insurance	14.16	1.18	9.44	4.72	67	10.62
5120.007	Workmen's Compensation	4,118.13	44.76	245.52	3,872.61	6	249.92
5120 - Totals		\$64,681.08	\$4,342.96	\$36,677.23	\$28,003.85	57%	\$24,996.41
5201							
5201.000	Training and Travel	3,000.00	29.98	384.18	2,615.82	13	1,187.00
5201 - Totals		\$3,000.00	\$29.98	\$384.18	\$2,615.82	13%	\$1,187.00
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	121.68	558.65	161.35	78	882.07
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	.00
5204 - Totals		\$1,020.00	\$121.68	\$558.65	\$461.35	55%	\$882.07
5205							
5205.000	Insurance	37,148.00	3,809.30	42,618.90	(5,470.90)	115	27,860.76
5205 - Totals		\$37,148.00	\$3,809.30	\$42,618.90	(\$5,470.90)	115%	\$27,860.76
5206							
5206.000	Supplies	2,000.00	(25.00)	447.09	1,552.91	22	184.25
5206 - Totals		\$2,000.00	(\$25.00)	\$447.09	\$1,552.91	22%	\$184.25
5208							
5208.000	Bldg Repair & Maint	1,000.00	1,412.13	3,533.50	(2,533.50)	353	1,699.48
5208 - Totals		\$1,000.00	\$1,412.13	\$3,533.50	(\$2,533.50)	353%	\$1,699.48
5211							
5211.000	Data Processing Fees	52,425.00	4,368.75	39,318.75	13,106.25	75	37,035.72
5211.001	Information Technology Special Projects	30,915.00	.00	30,915.00	.00	100	.00
5211 - Totals		\$83,340.00	\$4,368.75	\$70,233.75	\$13,106.25	84%	\$37,035.72
5212							
5212.000	Contracted/Purchased Serv	5,000.00	.00	2,307.94	2,692.06	46	2,643.54
5212 - Totals		\$5,000.00	\$0.00	\$2,307.94	\$2,692.06	46%	\$2,643.54
5214							
5214.000	Interdepartment Services	287,943.00	26,134.37	202,239.13	85,703.87	70	266,355.88
5214 - Totals		\$287,943.00	\$26,134.37	\$202,239.13	\$85,703.87	70%	\$266,355.88



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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							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5221							
5221.000	Transportation/Vehicles	.00	456.00	4,920.99	(4,920.99)	+++	.00
	5221 - Totals	\$0.00	\$456.00	\$4,920.99	(\$4,920.99)	+++	\$0.00
5222							
5222.000	Postage	5,500.00	500.00	4,500.00	1,000.00	82	3,400.00
	5222 - Totals	\$5,500.00	\$500.00	\$4,500.00	\$1,000.00	82%	\$3,400.00
5224							
5224.000	Dues & Publications	1,500.00	.00	675.00	825.00	45	275.00
	5224 - Totals	\$1,500.00	\$0.00	\$675.00	\$825.00	45%	\$275.00
5226							
5226.000	Advertising	2,000.00	.00	845.00	1,155.00	42	864.15
	5226 - Totals	\$2,000.00	\$0.00	\$845.00	\$1,155.00	42%	\$864.15
5227							
5227.002	Rent-Equipment	.00	.00	164.95	(164.95)	+++	225.00
	5227 - Totals	\$0.00	\$0.00	\$164.95	(\$164.95)	+++	\$225.00
5230							
5230.000	Bad Debts	40,000.00	.00	24,121.68	15,878.32	60	77,368.52
	5230 - Totals	\$40,000.00	\$0.00	\$24,121.68	\$15,878.32	60%	\$77,368.52
5231							
5231.000	Credit Card Expense	53,000.00	1,361.27	36,697.96	16,302.04	69	41,016.95
	5231 - Totals	\$53,000.00	\$1,361.27	\$36,697.96	\$16,302.04	69%	\$41,016.95
5290							
5290.000	Other Expenses	.00	873.16	3,541.55	(3,541.55)	+++	5,155.90
	5290 - Totals	\$0.00	\$873.16	\$3,541.55	(\$3,541.55)	+++	\$5,155.90
	Department 601 - Administration Totals	\$707,006.83	\$51,767.74	\$479,273.10	\$227,733.73	68%	\$531,224.80
	Department 630 - Operations						
5110							
5110.001	Regular Salaries/Wages	405,392.00	41,711.15	237,761.71	167,630.29	59	247,597.40
5110.002	Holidays	.00	2,331.82	15,581.68	(15,581.68)	+++	13,757.85
5110.003	Sick Leave	.00	3,002.27	38,355.65	(38,355.65)	+++	10,314.46
5110.004	Overtime	.00	1,197.96	8,015.20	(8,015.20)	+++	8,601.99
5110.010	Temp Wages	.00	1,920.00	14,505.30	(14,505.30)	+++	22,901.65
	5110 - Totals	\$405,392.00	\$50,163.20	\$314,219.54	\$91,172.46	78%	\$303,173.35



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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							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5120							
5120.001	Annual Leave	.00	2,475.56	23,046.35	(23,046.35)	+++	41,393.41
5120.002	SBS	24,851.00	3,229.83	20,711.22	4,139.78	83	21,163.26
5120.003	Medicare	5,879.00	768.80	4,915.41	963.59	84	5,033.54
5120.004	PERS	112,862.00	20,711.35	99,899.86	12,962.14	89	66,693.95
5120.005	Health Insurance	193,006.00	13,224.57	135,824.07	57,181.93	70	136,087.02
5120.006	Life Insurance	100.00	8.10	73.16	26.84	73	74.34
5120.007	Workmen's Compensation	21,770.00	2,725.48	17,931.09	3,838.91	82	19,078.51
5120 - Totals		\$358,468.00	\$43,143.69	\$302,401.16	\$56,066.84	84%	\$289,524.03
5201							
5201.000	Training and Travel	2,700.00	480.48	600.48	2,099.52	22	832.01
5201 - Totals		\$2,700.00	\$480.48	\$600.48	\$2,099.52	22%	\$832.01
5202							
5202.000	Uniforms	2,500.00	1,305.93	1,624.18	875.82	65	1,672.21
5202 - Totals		\$2,500.00	\$1,305.93	\$1,624.18	\$875.82	65%	\$1,672.21
5203							
5203.001	Electric	450,000.00	35,005.28	328,986.65	121,013.35	73	319,582.75
5203.004	Solid Waste	.00	.00	.00	.00	+++	27.50
5203 - Totals		\$450,000.00	\$35,005.28	\$328,986.65	\$121,013.35	73%	\$319,610.25
5204							
5204.001	Cell Phone Stipend	600.00	50.00	600.00	.00	100	675.00
5204 - Totals		\$600.00	\$50.00	\$600.00	\$0.00	100%	\$675.00
5206							
5206.000	Supplies	20,000.00	2,229.37	11,171.77	8,828.23	56	13,068.40
5206 - Totals		\$20,000.00	\$2,229.37	\$11,171.77	\$8,828.23	56%	\$13,068.40
5207							
5207.000	Repairs & Maintenance	68,429.77	1,897.62	16,736.35	51,693.42	24	51,678.87
5207.001	Boat Repair and Maintenance	1,800.00	306.36	2,593.00	(793.00)	144	1,236.94
5207.002	Crush derelict boats	2,000.00	.00	.00	2,000.00	0	.00
5207 - Totals		\$72,229.77	\$2,203.98	\$19,329.35	\$52,900.42	27%	\$52,915.81
5208							
5208.000	Bldg Repair & Maint	.00	.00	.00	.00	+++	3,451.62
5208 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$3,451.62



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	146,152.50	3,073.87	52,581.78	93,570.72	36	56,770.02
	5212 - Totals	\$146,152.50	\$3,073.87	\$52,581.78	\$93,570.72	36%	\$56,770.02
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	2,972.05	28,287.19	24,799.81	53	32,361.98
	5221 - Totals	\$53,087.00	\$2,972.05	\$28,287.19	\$24,799.81	53%	\$32,361.98
5223							
5223.000	Tools & Small Equipment	487.00	322.95	545.00	(58.00)	112	536.00
	5223 - Totals	\$487.00	\$322.95	\$545.00	(\$58.00)	112%	\$536.00
5226							
5226.000	Advertising	2,000.00	.00	125.00	1,875.00	6	619.05
	5226 - Totals	\$2,000.00	\$0.00	\$125.00	\$1,875.00	6%	\$619.05
5227							
5227.002	Rent-Equipment	1,000.00	.00	.00	1,000.00	0	267.00
	5227 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$267.00
	Department 630 - Operations Totals	\$1,514,616.27	\$140,950.80	\$1,060,472.10	\$454,144.17	70%	\$1,075,855.33
	Division 600 - Operations Totals	\$2,221,623.10	\$192,718.54	\$1,539,745.20	\$681,877.90	69%	\$1,607,080.13
Division 640 - Depreciation/Amortization							
6203							
6203.000	Depreciation-Harbors	.00	111,710.19	1,005,391.71	(1,005,391.71)	+++	889,083.09
	6203 - Totals	\$0.00	\$111,710.19	\$1,005,391.71	(\$1,005,391.71)	+++	\$889,083.09
6205							
6205.000	Depreciation-Buildings	.00	84.97	764.73	(764.73)	+++	9,845.55
	6205 - Totals	\$0.00	\$84.97	\$764.73	(\$764.73)	+++	\$9,845.55
6206							
6206.000	Depreciation-Machinery	.00	2,556.98	23,012.82	(23,012.82)	+++	25,051.59
	6206 - Totals	\$0.00	\$2,556.98	\$23,012.82	(\$23,012.82)	+++	\$25,051.59
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$114,352.14	\$1,029,169.26	(\$1,029,169.26)	+++	\$923,980.23



Income Statement

Through 03/31/19

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	44,575.00	263,325.02	66,332.98	80	110,008.31
	5295 - Totals	\$329,658.00	\$44,575.00	\$263,325.02	\$66,332.98	80%	\$110,008.31
5297							
5297.000	Debt Admin Expense	13,000.00	.00	.00	13,000.00	0	1,500.00
	5297 - Totals	\$13,000.00	\$0.00	\$0.00	\$13,000.00	0%	\$1,500.00
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	385,000.00	(230,000.00)	248	150,000.00
	7302 - Totals	\$155,000.00	\$0.00	\$385,000.00	(\$230,000.00)	248%	\$150,000.00
	Division 650 - Debt Payments Totals	\$543,007.00	\$44,575.00	\$648,325.02	(\$105,318.02)	119%	\$261,508.31
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	8,464.96	1,535.04	85	.00
	7106 - Totals	\$10,000.00	\$0.00	\$8,464.96	\$1,535.04	85%	\$0.00
	Division 670 - Fixed Assets Totals	\$20,000.00	\$0.00	\$8,464.96	\$11,535.04	42%	\$0.00
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	13,000,000.00	.00	8,003,515.92	4,996,484.08	62	1,620,000.00
	7200 - Totals	\$13,000,000.00	\$0.00	\$8,003,515.92	\$4,996,484.08	62%	\$1,620,000.00
	Division 680 - Transfers Between Funds Totals	\$13,000,000.00	\$0.00	\$8,003,515.92	\$4,996,484.08	62%	\$1,620,000.00
Division 690 - Other Financing Sources/Uses							
7740							
7740.000	Bonds issuance costs	23,800.00	.00	140,617.95	(116,817.95)	591	.00
	7740 - Totals	\$23,800.00	\$0.00	\$140,617.95	(\$116,817.95)	591%	\$0.00
	Division 690 - Other Financing Sources/Uses Totals	\$23,800.00	\$0.00	\$140,617.95	(\$116,817.95)	591%	\$0.00
	EXPENSE TOTALS	\$15,808,430.10	\$351,645.68	\$11,369,838.31	\$4,438,591.79	72%	\$4,412,568.67
Fund 240 - Harbor Fund Totals							



Income Statement

Through 03/31/19

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	88,572.64	2,167,962.86	14,746,476.14	13%	1,946,318.59
	EXPENSE TOTALS	15,808,430.10	351,645.68	11,369,838.31	4,438,591.79	72%	4,412,568.67
Fund	240 - Harbor Fund Net Gain (Loss)	\$1,106,008.90	(\$263,073.04)	(\$9,201,875.45)	(\$10,307,884.35)	(832%)	(\$2,466,250.08)
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	16,914,439.00	88,572.64	2,167,962.86	14,746,476.14	13%	1,946,318.59
	EXPENSE TOTALS	15,808,430.10	351,645.68	11,369,838.31	4,438,591.79	72%	4,412,568.67
Fund Type	Enterprise Funds Net Gain (Loss)	\$1,106,008.90	(\$263,073.04)	(\$9,201,875.45)	(\$10,307,884.35)	(832%)	(\$2,466,250.08)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	21,964,439.00	88,572.64	2,232,910.34	19,731,528.66	10%	3,934,828.02
	EXPENSE TOTALS	28,783,531.62	368,828.07	11,465,390.51	17,318,141.11	40%	4,690,625.41
Fund Category	Proprietary Funds Net Gain (Loss)	(\$6,819,092.62)	(\$280,255.43)	(\$9,232,480.17)	(\$2,413,387.55)	135%	(\$755,797.39)
	Grand Totals						
	REVENUE TOTALS	21,964,439.00	88,572.64	2,232,910.34	19,731,528.66	10%	3,934,828.02
	EXPENSE TOTALS	28,783,531.62	368,828.07	11,465,390.51	17,318,141.11	40%	4,690,625.41
	Grand Total Net Gain (Loss)	(\$6,819,092.62)	(\$280,255.43)	(\$9,232,480.17)	(\$2,413,387.55)	135%	(\$755,797.39)



Balance Sheet

Through 03/31/19

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.	1,773,784.93	2,068,163.23	(294,378.30)	(14.23)
	1030 - Totals	\$1,773,784.93	\$2,068,163.23	(\$294,378.30)	(14.23%)
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	\$1,818,094.24	\$2,068,236.45	(\$250,142.21)	(12.09%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2023					
2023.000	Retainage Payable	.00	215,746.52	(215,746.52)	(100.00)
	2023 - Totals	\$0.00	\$215,746.52	(\$215,746.52)	(100.00%)
	LIABILITIES TOTALS	\$0.00	\$215,746.52	(\$215,746.52)	(100.00%)
	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	1,727,547.01	20,885.29	1,706,661.72	8,171.60
	2920 - Totals	\$1,727,547.01	\$20,885.29	\$1,706,661.72	8,171.60%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$1,848,698.96	\$142,037.24	\$1,706,661.72	1,201.56%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(64,947.48)			
	Fund Expenses	95,552.20			
	FUND EQUITY TOTALS	\$1,818,094.24	\$142,037.24	\$1,676,057.00	1,180.01%
	LIABILITIES AND FUND EQUITY TOTALS	\$1,818,094.24	\$357,783.76	\$1,460,310.48	408.15%
Fund	750 - Capital Project-Harbor Totals	\$0.00	\$1,710,452.69	(\$1,710,452.69)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$1,710,452.69	(\$1,710,452.69)	(100.00%)



Balance Sheet

Through 03/31/19

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.	6,651,736.36	5,527,993.28	1,123,743.08	20.33
1030 - Totals		\$6,651,736.36	\$5,527,993.28	\$1,123,743.08	20.33%
1050					
1050.000	Accts Rec.-Misc Billing	239.40	.00	239.40	+++
1050.030	Accts Rec.-Other	144,057.97	35,947.88	108,110.09	300.74
1050.050	Accts Rec.-Collections	255,308.65	196,903.77	58,404.88	29.66
1050.900	Allowance - Doubtful Acct	(255,308.65)	(196,903.77)	(58,404.88)	(29.66)
1050 - Totals		\$144,297.37	\$35,947.88	\$108,349.49	301.41%
1200					
1200.020	Prepaid Insurance	14,553.57	9,286.95	5,266.62	56.71
1200.030	Prepaid Workers Compensation Insurance	10,213.56	6,951.48	3,262.08	46.93
1200 - Totals		\$24,767.13	\$16,238.43	\$8,528.70	52.52%
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
1530.010	Parking Lots	38,400.00	38,400.00	.00	.00



Balance Sheet

Through 03/31/19

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				
1530.011	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	(650,670.91)	(617,009.71)	(33,661.20)	(5.46)
1610 - Totals		(\$650,670.91)	(\$617,009.71)	(\$33,661.20)	(5.46%)
1630					
1630.000	Accumulated Depr Harbor	.23	.23	.00	.00
1630.001	Accumulated Depr ANB Harb	(2,268,537.00)	(1,876,806.36)	(391,730.64)	(20.87)
1630.002	Accumulated Depr Crescent	(2,696,328.57)	(2,542,769.01)	(153,559.56)	(6.04)
1630.003	Accumulated Depr Eliason	(5,060,471.92)	(4,428,911.36)	(631,560.56)	(14.26)
1630.004	Accumulated Depr Grid	(586,279.73)	(586,279.73)	.00	.00
1630.005	Accumulated Depr Seaplane	(204,439.40)	(193,705.35)	(10,734.05)	(5.54)
1630.006	Accumulated Depr Work Flt	(479,319.85)	(474,713.65)	(4,606.20)	(.97)
1630.007	Accumulated Depr Sealing	(1,820,129.79)	(1,727,647.95)	(92,481.84)	(5.35)
1630.008	Accumulated Depr Port Fac	(195,001.44)	(195,001.44)	.00	.00
1630.009	Accumulated Depr Thomsen	(1,536,490.54)	(1,399,913.62)	(136,576.92)	(9.76)
1630.010	Parking Lots	(17,760.00)	(15,840.00)	(1,920.00)	(12.12)
1630.011	Accumulated Depreciation Fish Waste Boat	(127,925.18)	(100,993.58)	(26,931.60)	(26.67)
1630 - Totals		(\$14,992,683.19)	(\$13,542,581.82)	(\$1,450,101.37)	(10.71%)
1640					
1640.000	Accumulated Depr Building	(391,224.37)	(399,285.59)	8,061.22	2.02
1640 - Totals		(\$391,224.37)	(\$399,285.59)	\$8,061.22	2.02%
1650					
1650.000	Accumulated Depr Equipmnt	(243,118.13)	(241,404.71)	(1,713.42)	(.71)
1650 - Totals		(\$243,118.13)	(\$241,404.71)	(\$1,713.42)	(0.71%)



Balance Sheet

Through 03/31/19

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	907,981.39	331,619.10	576,362.29	173.80
1800 - Totals		\$907,981.39	\$331,619.10	\$576,362.29	173.80%
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		\$30,165,641.27	\$29,853,054.71	\$312,586.56	1.05%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
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	89,795.86	14,416.68	75,379.18	522.86
2200 - Totals		\$89,795.86	\$14,416.68	\$75,379.18	522.86%
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)
2500.027	2018 One Harbor Loan	8,025,000.00	.00	8,025,000.00	+++
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		\$13,004,174.89	\$5,486,078.04	\$7,518,096.85	137.04%
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		\$13,436,729.52	\$5,567,026.50	\$7,869,703.02	141.36%
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	255,047.27	255,047.27	.00	.00
2800.002	Contributed Cap.-State	6,630,333.85	6,630,333.85	.00	.00



Balance Sheet

Through 03/31/19

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				
2800.003	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	15,429,911.75	17,807,817.99	(2,377,906.24)	(13.35)
2920.500	Post Soft Close Entries	208,314.00	208,314.00	.00	.00
	2920 - Totals	\$15,638,225.75	\$18,016,131.99	(\$2,377,906.24)	(13.20%)
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	\$25,324,372.05	\$26,752,278.29	(\$1,427,906.24)	(5.34%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(2,167,962.86)			
	Fund Expenses	11,369,838.31			
	FUND EQUITY TOTALS	\$16,122,496.60	\$26,752,278.29	(\$10,629,781.69)	(39.73%)
	LIABILITIES AND FUND EQUITY TOTALS	\$29,559,226.12	\$32,319,304.79	(\$2,760,078.67)	(8.54%)
Fund	240 - Harbor Fund Totals	\$606,415.15	(\$2,466,250.08)	\$3,072,665.23	124.59%
Fund Type	Enterprise Funds Totals	\$606,415.15	(\$2,466,250.08)	\$3,072,665.23	124.59%
Fund Category	Proprietary Funds Totals	\$606,415.15	(\$755,797.39)	\$1,362,212.54	180.24%
	Grand Totals	\$606,415.15	(\$755,797.39)	\$1,362,212.54	180.24%









Airport Terminal Fund

Financial Analysis

As Of, And For the Quarter Ending, March 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	594,411	 Greater Than Last year	 Exceeded Plan	 Revenue is meeting current needs but not enough to finance a new facility eventually
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)	22,997	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)	329,645	 More Than Last year	 Exceeded Plan	Cash flow from operations is adequate and exceeding but long-term build up of working capital will not finance a new facility
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)	170,056	 More Than Last Year	 Exceeded Plan	Net income is exceeding 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>))	170,056	 Less Than Prior Year	 Exceeded Plan	Asset replacement is adequate for now; however, once depreciation of new renovations begins, asset replacement will turn negative
Total Working Capital (What total resources are available in the fund)	5,010,494	 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)	4,471,641	 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?)	486,783	 Less Than Last Year	 Met Plan	Undesignated working capital is adequate for the present; however, ability to unplanned significant repairs is problematic
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)	5,181.80	 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?)	503.43	 Less Than Last Year	 Met Plan	Watch Trend 

Through 9 months, the Airport Terminal Fund has operated as planned, with most variances either positive or meeting plan. Earnings before interest and depreciation (EBID) was \$84K greater than plan and net income was \$81K greater than plan.

The capital project to renovate the jetways and passenger waiting facility is proceeding according to plan. Passenger facility charges (PFCs) are being collected at the level anticipated and are sufficient to finance debt service payments on the Airport Terminal revenue bonds.

The major challenge that the Airport Terminal faces is similar to other elements of Municipal infrastructure – the facility is aging and maintenance and repair of basic mechanical systems – plumbing, HVAC, and electrical – is increasing in frequency and cost. The building is starting to reach the end of its useful life and insufficient working capital has been accumulated to finance the cost of major structural repairs.

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 - 75%)	Variance To FY2019 Plan
Revenue:									
Leases	142,205	102,647	102,648	-	347,500	287,792	59,708	318,000	29,500
Other Operating Revenue	<u>89,853</u>	<u>108,693</u>	<u>48,365</u>	<u>-</u>	<u>246,911</u>	<u>52,193</u>	<u>194,718</u>	<u>215,250</u>	<u>31,661</u>
						-			
Total Revenue:	232,058	211,340	151,013	-	594,411	339,985	254,426	533,250	61,161
Cost of Sales:									
Operations	74,368	92,231	98,167	-	264,766	275,082	10,316	287,763	22,997
Depreciation	<u>42,575</u>	<u>42,575</u>	<u>42,575</u>	<u>-</u>	<u>127,725</u>	<u>127,725</u>	<u>(0)</u>	<u>127,725</u>	<u>-</u>
Total Cost of Sales:	<u>116,943</u>	<u>134,806</u>	<u>140,742</u>	<u>-</u>	<u>392,491</u>	<u>402,807</u>	<u>10,316</u>	<u>415,488</u>	<u>22,997</u>
Gross Margin:	115,115	76,534	10,271	-	201,920	(62,822)	244,110	117,762	84,158
	49.61%	36.21%	6.80%		33.97%	-18.48%	95.95%	22.08%	11.89%
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	76,534	10,271	-	201,920	(62,822)	264,742	117,762	84,158
	49.61%	36.21%	6.80%		33.97%	-18.48%	104.05%	22.08%	11.89%
Non-operating Revenue and Expense:									
Non-Operating Revenue and Expenses:	5,395	6,138	(22,494)	-	(10,961)	13,602	(24,563)	14,250	(25,211)
Bond Fund Interest		4,980	15,283		20,263	-	-	14,286	5,977
Interest Expense:	<u>-</u>	<u>(20,583)</u>	<u>(20,583)</u>	<u>-</u>	<u>(41,166)</u>	<u>-</u>	<u>(41,166)</u>	<u>(57,674)</u>	<u>16,508</u>
Total Non-operating Revenue & Expense:	<u>5,395</u>	<u>(9,465)</u>	<u>(27,794)</u>	<u>-</u>	<u>(31,864)</u>	<u>13,602</u>	<u>(65,729)</u>	<u>(29,139)</u>	<u>(2,725)</u>
Net Income:	120,510	67,069	(17,523)	-	170,056	(49,220)	199,013	88,623	81,433
	51.93%	31.74%	-11.60%		28.61%	-14.48%	78.22%	16.62%	11.99%
Earnings Before Interest and Depreciation (EBIDA):	157,690	119,109	52,846		329,645	64,903	264,742	245,487	84,158
	67.95%	56.36%	34.99%		55.46%	19.09%	104.05%	46.04%	9.42%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	163,085	109,644	25,052	-	297,781	78,505	219,276	216,348	81,433
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>109,644</u>	<u>25,052</u>	<u>-</u>	<u>297,781</u>	<u>78,505</u>	<u>219,276</u>	<u>216,348</u>	<u>81,433</u>

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 75%)	Variance To FY2019 Plan
Debt Principal Coverage Percentage	100.00%	100.00%			100.00%	100.00%	100.00%	100.00%	0.00%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	163,085	109,644	25,052	-	297,781	78,505	219,276	216,348	81,433
Depreciation	42,575	42,575	42,575	-	127,725	127,725	0	127,725	-
Cash Accumulated For/(Taken From) Asset Replacement	120,510	67,069	(17,523)	-	170,056	(49,220)	219,276	88,623	81,433
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	163,085	109,644	25,052	-	297,781	78,505	219,276	216,348	81,433
CapEx, Accruals, and other Balance Sheet Changes	(8,889)	3,989,080	(197,065)	-	3,783,126	(39,911)	3,823,037	3,783,126	-
Increase in (Decrease in) Working Capital	154,196	4,098,724	(172,013)	-	4,080,907	38,594	4,042,313	3,999,474	81,433
Plus Beginning Total Working Capital	929,587	1,083,783	5,182,507		929,587	905,360	24,227	929,587	-
Equals Ending Total Working Capital:	1,083,783	5,182,507	5,010,494	-	5,010,494	943,954	4,066,540	4,929,061	81,433
Working Capital Detail:									
Repair Reserve (1% of PPE):	52,070	52,070	52,070		52,070				
Working Capital Designated for CapEx	349,769	4,526,713	4,471,641		4,471,641				
Undesignated Working Capital	681,943	603,724	486,783		486,783				
Total Working Capital:	1,083,783	5,182,507	5,010,494		5,010,494				
Days On Hand Annual Cash Outlays in:									
Total Working Capital:	1,329.81	5,127.38	4,657.45		5,181.80				
Days On Hand Annual Cash Outlays in Total Working Capital									
Total Working Capital Less Repair Reserve:	1,265.92	5,075.87	4,609.05		5,127.95				
Undesignated Working Capital	836.75	597.30	452.48		503.43				
Working Capital Calculation:									
Current Assets	1,083,783	5,203,090	5,179,202	-	5,179,202				
Current Liabilities	-	(20,583)	(33,708)	-	(33,708)				
CPLTD	-	-	(135,000)	-	(135,000)				
Total Working Capital	1,083,783	5,182,507	5,010,494	-	5,010,494				

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	\$ -	\$ 108,546.34	\$ -	\$ -	\$ 45,939.20	\$ -	\$ -	\$ 93,596.26	\$ 20,516.42	\$ 114,112.68
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	\$ 244,546.34	\$ -	\$ -	\$ 45,939.20	\$ 182,723.91	\$ -	\$ 93,596.26	\$ 20,516.42	\$ 114,112.68

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	\$ 259,536.98	\$ -	\$ -	\$ -	\$ 154,485.54
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	\$ 578,260.89	\$ -	\$ -	\$ -	\$ 290,485.54



Income Statement

Through 03/31/19

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 315 - Federal Revenue							
3151							
3151.003	Grant Revenue	.00	.00	30,252.91	(30,252.91)	+++	30,582.69
	3151 - Totals	\$0.00	\$0.00	\$30,252.91	(\$30,252.91)	+++	\$30,582.69
	Department 315 - Federal Revenue Totals	\$0.00	\$0.00	\$30,252.91	(\$30,252.91)	+++	\$30,582.69
Department 390 - Cash Basis Receipts							
3950							
3950.250	Transfer In Airport Term	136,000.00	.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	\$0.00	\$136,000.00	\$4,000,000.00	3%	\$280,593.00
	Department 390 - Cash Basis Receipts Totals	\$4,136,000.00	\$0.00	\$136,000.00	\$4,000,000.00	3%	\$280,593.00
	Division 300 - Revenue Totals	\$4,136,000.00	\$0.00	\$166,252.91	\$3,969,747.09	4%	\$311,175.69
	REVENUE TOTALS	\$4,136,000.00	\$0.00	\$166,252.91	\$3,969,747.09	4%	\$311,175.69
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	4,236,244.56	.00	93,596.26	4,142,648.30	2	30,188.96
	5212 - Totals	\$4,236,244.56	\$0.00	\$93,596.26	\$4,142,648.30	2%	\$30,188.96
5214							
5214.000	Interdepartment Services	.00	2,704.64	20,516.42	(20,516.42)	+++	38,274.23
	5214 - Totals	\$0.00	\$2,704.64	\$20,516.42	(\$20,516.42)	+++	\$38,274.23
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	\$4,236,244.56	\$2,704.64	\$114,112.68	\$4,122,131.88	3%	\$68,523.99
	Division 600 - Operations Totals	\$4,236,244.56	\$2,704.64	\$114,112.68	\$4,122,131.88	3%	\$68,523.99
	EXPENSE TOTALS	\$4,236,244.56	\$2,704.64	\$114,112.68	\$4,122,131.88	3%	\$68,523.99
Fund 760 - Capital Project-Airport T Totals							
	REVENUE TOTALS	4,136,000.00	.00	166,252.91	3,969,747.09	4%	311,175.69
	EXPENSE TOTALS	4,236,244.56	2,704.64	114,112.68	4,122,131.88	3%	68,523.99
	Fund 760 - Capital Project-Airport T Net Gain (Loss)	(\$100,244.56)	(\$2,704.64)	\$52,140.23	\$152,384.79	(52%)	\$242,651.70



Income Statement

Through 03/31/19

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 Totals						
	REVENUE TOTALS	4,136,000.00	.00	166,252.91	3,969,747.09	4%	311,175.69
	EXPENSE TOTALS	4,236,244.56	2,704.64	114,112.68	4,122,131.88	3%	68,523.99
	Fund Type Capital Projects Funds Net Gain (Loss)	(\$100,244.56)	(\$2,704.64)	\$52,140.23	\$152,384.79	(52%)	\$242,651.70



Income Statement

Through 03/31/19

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	34,215.71	347,499.55	76,500.45	82	287,792.22
	3451 - Totals	\$424,000.00	\$34,215.71	\$347,499.55	\$76,500.45	82%	\$287,792.22
	Department 340 - Operating Revenue Totals	\$424,000.00	\$34,215.71	\$347,499.55	\$76,500.45	82%	\$287,792.22
	Department 350 - Non-Operating Revenue						
3501							
3501.010	Driver Facility Charges	62,000.00	210.57	52,041.14	9,958.86	84	52,192.86
3501.011	Passenger Facility Chg	225,000.00	24,760.88	194,869.72	30,130.28	87	.00
	3501 - Totals	\$287,000.00	\$24,971.45	\$246,910.86	\$40,089.14	86%	\$52,192.86
	Department 350 - Non-Operating Revenue Totals	\$287,000.00	\$24,971.45	\$246,910.86	\$40,089.14	86%	\$52,192.86
	Department 360 - Uses of Prop & Investment						
3610							
3610.000	Interest Income	19,000.00	2,377.09	19,145.80	(145.80)	101	13,601.84
	3610 - Totals	\$19,000.00	\$2,377.09	\$19,145.80	(\$145.80)	101%	\$13,601.84
	Department 360 - Uses of Prop & Investment Totals	\$19,000.00	\$2,377.09	\$19,145.80	(\$145.80)	101%	\$13,601.84
	Department 390 - Cash Basis Receipts						
3905							
3905.000	Bonding Proceeds	4,000,000.00	.00	40,550.52	3,959,449.48	1	.00
	3905 - Totals	\$4,000,000.00	\$0.00	\$40,550.52	\$3,959,449.48	1%	\$0.00
	Department 390 - Cash Basis Receipts Totals	\$4,000,000.00	\$0.00	\$40,550.52	\$3,959,449.48	1%	\$0.00
	Division 300 - Revenue Totals	\$4,730,000.00	\$61,564.25	\$654,106.73	\$4,075,893.27	14%	\$353,586.92
	REVENUE TOTALS	\$4,730,000.00	\$61,564.25	\$654,106.73	\$4,075,893.27	14%	\$353,586.92
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5203							
5203.001	Electric	68,000.00	7,228.19	57,278.70	10,721.30	84	50,123.60
5203.005	Heating Fuel	14,000.00	1,153.44	11,293.03	2,706.97	81	14,139.96
	5203 - Totals	\$82,000.00	\$8,381.63	\$68,571.73	\$13,428.27	84%	\$64,263.56
5204							
5204.000	Telephone	3,900.00	345.77	2,853.97	1,046.03	73	3,006.69
	5204 - Totals	\$3,900.00	\$345.77	\$2,853.97	\$1,046.03	73%	\$3,006.69



Income Statement

Through 03/31/19

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	621.34	6,981.26	894.74	89	5,927.08
5205 - Totals		\$7,876.00	\$621.34	\$6,981.26	\$894.74	89%	\$5,927.08
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	15,948.58	43,834.13	16,165.87	73	54,345.44
5208 - Totals		\$60,000.00	\$15,948.58	\$43,834.13	\$16,165.87	73%	\$54,345.44
5212							
5212.000	Contracted/Purchased Serv	132,500.00	5,968.68	54,321.62	78,178.38	41	54,341.28
5212 - Totals		\$132,500.00	\$5,968.68	\$54,321.62	\$78,178.38	41%	\$54,341.28
5214							
5214.000	Interdepartment Services	95,022.00	17,501.27	86,935.62	8,086.38	91	82,170.21
5214 - Totals		\$95,022.00	\$17,501.27	\$86,935.62	\$8,086.38	91%	\$82,170.21
5227							
5227.002	Rent-Equipment	9,686.00	494.92	494.92	9,191.08	5	9,273.47
5227 - Totals		\$9,686.00	\$494.92	\$494.92	\$9,191.08	5%	\$9,273.47
5230							
5230.000	Bad Debts	.00	.00	.00	.00	+++	120.00
5230 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$120.00
5231							
5231.000	Credit Card Expense	1,700.00	200.89	773.06	926.94	45	1,634.42
5231 - Totals		\$1,700.00	\$200.89	\$773.06	\$926.94	45%	\$1,634.42
Department 630 - Operations Totals		\$393,684.00	\$49,463.08	\$264,766.31	\$128,917.69	67%	\$275,082.15
Division 600 - Operations Totals		\$393,684.00	\$49,463.08	\$264,766.31	\$128,917.69	67%	\$275,082.15
Division 640 - Depreciation/Amortization							
6205							
6205.000	Depreciation-Buildings	.00	10,997.37	98,976.33	(98,976.33)	+++	98,976.33
6205 - Totals		\$0.00	\$10,997.37	\$98,976.33	(\$98,976.33)	+++	\$98,976.33



Income Statement

Through 03/31/19

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 640 - Depreciation/Amortization							
6206							
6206.000	Depreciation-Machinery	.00	3,194.27	28,748.43	(28,748.43)	+++	28,748.43
	6206 - Totals	\$0.00	\$3,194.27	\$28,748.43	(\$28,748.43)	+++	\$28,748.43
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$14,191.64	\$127,724.76	(\$127,724.76)	+++	\$127,724.76
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	100,000.00	16,854.17	69,663.90	30,336.10	70	.00
	5295 - Totals	\$100,000.00	\$16,854.17	\$69,663.90	\$30,336.10	70%	\$0.00
	Division 650 - Debt Payments Totals	\$100,000.00	\$16,854.17	\$69,663.90	\$30,336.10	70%	\$0.00
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	4,136,000.00	.00	4,137,977.52	(1,977.52)	100	280,593.00
	7200 - Totals	\$4,136,000.00	\$0.00	\$4,137,977.52	(\$1,977.52)	100%	\$280,593.00
	Division 680 - Transfers Between Funds Totals	\$4,136,000.00	\$0.00	\$4,137,977.52	(\$1,977.52)	100%	\$280,593.00
Division 690 - Other Financing Sources/Uses							
7740							
7740.000	Bonds issuance costs	24,000.00	.00	70,658.30	(46,658.30)	294	.00
	7740 - Totals	\$24,000.00	\$0.00	\$70,658.30	(\$46,658.30)	294%	\$0.00
	Division 690 - Other Financing Sources/Uses Totals	\$24,000.00	\$0.00	\$70,658.30	(\$46,658.30)	294%	\$0.00
	EXPENSE TOTALS	\$4,653,684.00	\$80,508.89	\$4,670,790.79	(\$17,106.79)	100%	\$683,399.91
Fund 250 - Airport Terminal Building Totals							
	REVENUE TOTALS	4,730,000.00	61,564.25	654,106.73	4,075,893.27	14%	353,586.92
	EXPENSE TOTALS	4,653,684.00	80,508.89	4,670,790.79	(17,106.79)	100%	683,399.91
Fund 250 - Airport Terminal Building	Net Gain (Loss)	\$76,316.00	(\$18,944.64)	(\$4,016,684.06)	(\$4,093,000.06)	(5,263%)	(\$329,812.99)
Fund Type Enterprise Funds Totals							



Income Statement

Through 03/31/19

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	4,730,000.00	61,564.25	654,106.73	4,075,893.27	14%	353,586.92
	EXPENSE TOTALS	4,653,684.00	80,508.89	4,670,790.79	(17,106.79)	100%	683,399.91
Fund Type	Enterprise Funds Net Gain (Loss)	\$76,316.00	(\$18,944.64)	(\$4,016,684.06)	(\$4,093,000.06)	(5,263%)	(\$329,812.99)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	8,866,000.00	61,564.25	820,359.64	8,045,640.36	9%	664,762.61
	EXPENSE TOTALS	8,889,928.56	83,213.53	4,784,903.47	4,105,025.09	54%	751,923.90
Fund Category	Proprietary Funds Net Gain (Loss)	(\$23,928.56)	(\$21,649.28)	(\$3,964,543.83)	(\$3,940,615.27)	16,568%	(\$87,161.29)
	Grand Totals						
	REVENUE TOTALS	8,866,000.00	61,564.25	820,359.64	8,045,640.36	9%	664,762.61
	EXPENSE TOTALS	8,889,928.56	83,213.53	4,784,903.47	4,105,025.09	54%	751,923.90
	Grand Total Net Gain (Loss)	(\$23,928.56)	(\$21,649.28)	(\$3,964,543.83)	(\$3,940,615.27)	16,568%	(\$87,161.29)



Balance Sheet

Through 03/31/19

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.		244,546.34	224,669.47	19,876.87	8.85
	1030 - Totals		\$244,546.34	\$224,669.47	\$19,876.87	8.85%
1050						
1050.070	Accts Rec.- Federal		45,939.20	30,582.69	15,356.51	50.21
	1050 - Totals		\$45,939.20	\$30,582.69	\$15,356.51	50.21%
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		\$578,260.89	\$437,976.07	\$140,284.82	32.03%
	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		443,385.25	112,588.96	330,796.29	293.81
	2920 - Totals		\$443,385.25	\$112,588.96	\$330,796.29	293.81%
	FUND EQUITY TOTALS Prior to Current Year Changes		\$526,120.66	\$195,324.37	\$330,796.29	169.36%
	Prior Year Fund Equity Adjustment		.00			
	Fund Revenues		(166,252.91)			
	Fund Expenses		114,112.68			
	FUND EQUITY TOTALS		\$578,260.89	\$195,324.37	\$382,936.52	196.05%
	LIABILITIES AND FUND EQUITY TOTALS		\$578,260.89	\$195,324.37	\$382,936.52	196.05%
Fund	760 - Capital Project-Airport T Totals		\$0.00	\$242,651.70	(\$242,651.70)	(100.00%)
Fund Type	Capital Projects Funds Totals		\$0.00	\$242,651.70	(\$242,651.70)	(100.00%)



Balance Sheet

Through 03/31/19

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.	819,840.38	668,790.69	151,049.69	22.59
1030 - Totals		\$819,840.38	\$668,790.69	\$151,049.69	22.59%
1050					
1050.000	Accts Rec.-Misc Billing	46,407.86	19,145.42	27,262.44	142.40
1050 - Totals		\$46,407.86	\$19,145.42	\$27,262.44	142.40%
1200					
1200.010	Prepaid Expenses	11,202.93	.00	11,202.93	+++
1200.020	Prepaid Insurance	2,384.96	1,968.87	416.09	21.13
1200 - Totals		\$13,587.89	\$1,968.87	\$11,619.02	590.14%
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	(2,825,277.85)	(2,693,309.41)	(131,968.44)	(4.90)
1640 - Totals		(\$2,825,277.85)	(\$2,693,309.41)	(\$131,968.44)	(4.90%)
1650					
1650.000	Accumulated Depr Equipmnt	(348,055.14)	(309,723.90)	(38,331.24)	(12.38)
1650 - Totals		(\$348,055.14)	(\$309,723.90)	(\$38,331.24)	(12.38%)
1800					
1800.080	2018 Debt Service Reserve Fund	338,849.92	.00	338,849.92	+++
1800 - Totals		\$338,849.92	\$0.00	\$338,849.92	+++
	ASSETS TOTALS	\$3,238,975.80	\$2,894,620.41	\$344,355.39	11.90%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2200					
2200.001	Interest Payable-Bonds	33,708.34	.00	33,708.34	+++
2200 - Totals		\$33,708.34	\$0.00	\$33,708.34	+++



Balance Sheet

Through 03/31/19

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				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2500					
2500.028	2018 One Airport Terminal Loan	4,045,000.00	.00	4,045,000.00	+++
	2500 - Totals	\$4,045,000.00	\$0.00	\$4,045,000.00	+++
	LIABILITIES TOTALS	\$4,078,708.34	\$0.00	\$4,078,708.34	+++
	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	404,528.56	248,446.10	156,082.46	62.82
	2900 - Totals	\$404,528.56	\$248,446.10	\$156,082.46	62.82%
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	(397,106.71)	130,792.93	(527,899.64)	(403.61)
	2920 - Totals	(\$397,106.71)	\$130,792.93	(\$527,899.64)	(403.61%)
	FUND EQUITY TOTALS Prior to Current Year Changes	\$2,852,616.22	\$3,224,433.40	(\$371,817.18)	(11.53%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(654,106.73)			
	Fund Expenses	4,670,790.79			
	FUND EQUITY TOTALS	(\$1,164,067.84)	\$3,224,433.40	(\$4,388,501.24)	(136.10%)
	LIABILITIES AND FUND EQUITY TOTALS	\$2,914,640.50	\$3,224,433.40	(\$309,792.90)	(9.61%)
Fund	250 - Airport Terminal Building Totals	\$324,335.30	(\$329,812.99)	\$654,148.29	198.34%
Fund Type	Enterprise Funds Totals	\$324,335.30	(\$329,812.99)	\$654,148.29	198.34%
Fund Category	Proprietary Funds Totals	\$324,335.30	(\$87,161.29)	\$411,496.59	472.11%
	Grand Totals	\$324,335.30	(\$87,161.29)	\$411,496.59	472.11%

Marine Service Center

Financial Analysis

As Of, And For the Quarter Ending March 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	92,830	 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)	1,102	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)	(37,698)	 Lower Than Last year	 Met Plan	Cash flow is negative 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)	(28,927)	 Lower Than Last year	 Exceeded Plan	Net income is negative 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 (<i>as estimated by how much our assets are decreasing in value annually</i>))	(28,927)	 Lower Than Last Year	 Exceeded Plan	Asset replacement is inadequate since the loss of a major tenant
Total Working Capital (What total resources are available in the fund)	1,965,327	 Not Meaningfully Different	 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)	61,688	 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?)	1,903,699	 Not Meaningfully Different	 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)	4,122.82	 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?)	3,993.41	 More Than Last Year	 Met Plan	Monitor 

The Marine Service Center met or exceeded plan for the three quarters 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 long-term leases have been signed (a short-term lease is being negotiated). 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 - 75.00%)	Variance To FY2019 Plan
Revenue:									
Leases	31,883	30,474	30,473	-	92,830	182,841	(90,011)	93,474	(644)
Other Operating Revenue	-	-	-	-	-	-	-	-	-
Total Revenue:	31,883	30,474	30,473	-	92,830	182,841	(90,011)	93,474	(644)
Cost of Sales:									
Operations	26,221	60,600	43,707	-	130,528	52,004	(78,524)	131,630	1,102
Depreciation	7,977	7,976	7,977	-	23,930	24,348	418	23,930	-
Total Cost of Sales:	34,198	68,576	51,684	-	154,458	76,352	(78,106)	155,560	1,102
Gross Margin:	(2,315) -7.26%	(38,102) -125.03%	(21,211) -69.61%	-	(61,628) -66.39%	106,489 58.24%	(168,117) -124.63%	(62,086) -66.42%	458 0.03%
Selling and Administrative Expenses	-	-	-	-	-	-	-	-	-
Earnings Before Interest (EBI):	(2,315) -7.26%	(38,102) -125.03%	(21,211) -69.61%	-	(61,628) -66.39%	106,489 58.24%	(168,117) -124.63%	(62,086) -66.42%	458 0.03%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	10,637	10,969	11,095	-	32,701	26,971	5,730	26,250	6,451
Interest Expense:	-	-	-	-	-	-	-	-	-
Total Non-operating Revenue & Expense:	10,637	10,969	11,095	-	32,701	26,971	5,730	26,250	6,451
Net Income:	8,322 26.10%	(27,133) -89.04%	(10,116) -33.20%	-	(28,927) -31.16%	133,460 72.99%	(162,387) 180.41%	(35,836) -38.34%	6,909 7.18%
Earnings Before Interest and Depreciation (EBIDA):	5,662 17.76%	(30,126) -98.86%	(13,234) -43.43%	-	(37,698) -40.61%	130,837 71.56%	(168,535) -112.17%	(38,156) -40.82%	458 0.21%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	16,299	(19,157)	(2,139)	-	(4,997)	157,808	(162,805)	(11,906)	6,909
Debt Principal	-	-	-	-	-	-	-	-	-
Debt Principal Coverage Surplus/Deficit	16,299	(19,157)	(2,139)	-	(4,997)	157,808	(162,805)	(11,906)	6,909
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 - 75.00%)	Variance To FY2019 Plan
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	16,299	(19,157)	(2,139)	-	(4,997)	157,808	(162,805)	(11,906)	6,909
Depreciation	7,977	7,976	7,977	-	23,930	24,348	(418)	23,930	-
Cash Accumulated For/(Taken From) Asset Replaceme	8,322	(27,133)	(10,116)	-	(28,927)	133,460	(162,387)	(35,836)	6,909
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	16,299	(19,157)	(2,139)	-	(4,997)	157,808	(162,805)	(11,906)	6,909
CapEx, Accruals, and other Balance Sheet Changes	-	-	(8,311)	-	(8,311)	-	(8,311)	(8,311)	-
Increase in (Decrease in) Working Capital	16,299	(19,157)	(10,450)	-	(13,308)	157,808	(171,116)	(20,217)	6,909
Plus Beginning Total Working Capital	1,978,635	1,994,934	1,975,777		1,978,635	1,792,614	186,021	1,978,635	-
Equals Ending Total Working Capital:	1,994,934	1,975,777	1,965,327	-	1,965,327	1,950,422	14,905	1,958,419	6,909
Working Capital Detail:									
Repair Reserve (1% of PPE):	-	-	-	-	-				
Working Capital Designated for CapEx	70,000	70,000	61,688	-	61,688				
Undesignated Working Capital	1,924,934	1,905,777	1,903,639	-	1,903,639				
Total Working Capital:	1,994,934	1,975,777	1,965,327	-	1,965,327				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	6,942.44	2,975.08	4,103.14		4,122.82				
Working Capital Less Repair Reserve:	6,942.44	2,975.08	4,103.14		4,122.82				
Undesignated Working Capital	6,698.84	2,869.67	3,974.35		3,993.41				
Worki Current Assets									
Current Liabilities	1,994,934	1,975,777	1,965,327	-	1,965,327				
CPLTD	-	-	-	-	-				
Total Working Capital	1,994,934	1,975,777	1,965,327	-	1,965,327				

Project	FY2019 <u>Appropriations</u>	<u>Cash</u>	State Grant <u>A/R</u>	Federal Grant <u>A/R</u>	Federal Loan <u>A/R</u>	Construction In Progress <u>6/30/2018</u>	Advertising Expense	Contracted & Purchased Services Expenses
90874 - MSC Roof Condenser Replacement	\$ 70,000.00	\$ 61,687.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,312.50
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 70,000.00	\$ 61,687.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,312.50

Project	Interdepartment Services <u>Expenses</u>	Total <u>Expenses</u>	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>
90874 - MSC Roof Condenser Replacement	\$ -	\$ 8,312.50	\$ -	\$ 61,687.50	\$ -	\$ -	\$ -	\$ 61,687.50
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ 8,312.50	\$ -	\$ 61,687.50	\$ -	\$ -	\$ -	\$ 61,687.50



Income Statement

Through 03/31/19

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	.00	70,000.00	.00	100	.00
3950 - Totals		\$70,000.00	\$0.00	\$70,000.00	\$0.00	100%	\$0.00
Department 390 - Cash Basis Receipts Totals		\$70,000.00	\$0.00	\$70,000.00	\$0.00	100%	\$0.00
Division 300 - Revenue Totals		\$70,000.00	\$0.00	\$70,000.00	\$0.00	100%	\$0.00
REVENUE TOTALS		\$70,000.00	\$0.00	\$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	8,312.50	61,687.50	12	.00
5212 - Totals		\$70,000.00	\$0.00	\$8,312.50	\$61,687.50	12%	\$0.00
Department 630 - Operations Totals		\$70,000.00	\$0.00	\$8,312.50	\$61,687.50	12%	\$0.00
Division 600 - Operations Totals		\$70,000.00	\$0.00	\$8,312.50	\$61,687.50	12%	\$0.00
EXPENSE TOTALS		\$70,000.00	\$0.00	\$8,312.50	\$61,687.50	12%	\$0.00
Fund 770 - Capital Project-Marine SC Totals							
REVENUE TOTALS		70,000.00	.00	70,000.00	.00	100%	.00
EXPENSE TOTALS		70,000.00	.00	8,312.50	61,687.50	12%	.00
Fund 770 - Capital Project-Marine SC Net Gain (Loss)		\$0.00	\$0.00	\$61,687.50	\$61,687.50	+++	\$0.00
Fund Type Capital Projects Funds Totals							
REVENUE TOTALS		70,000.00	.00	70,000.00	.00	100%	.00
EXPENSE TOTALS		70,000.00	.00	8,312.50	61,687.50	12%	.00
Fund Type Capital Projects Funds Net Gain (Loss)		\$0.00	\$0.00	\$61,687.50	\$61,687.50	+++	\$0.00



Income Statement

Through 03/31/19

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	+++	91,420.74
	3461 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$91,420.74
3462							
3462.000	Lease-Seafood Pro Coop	124,632.00	10,157.86	92,830.23	31,801.77	74	91,420.74
	3462 - Totals	\$124,632.00	\$10,157.86	\$92,830.23	\$31,801.77	74%	\$91,420.74
	Department 340 - Operating Revenue Totals	\$124,632.00	\$10,157.86	\$92,830.23	\$31,801.77	74%	\$182,841.48
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	35,000.00	3,378.13	32,701.27	2,298.73	93	26,970.83
	3610 - Totals	\$35,000.00	\$3,378.13	\$32,701.27	\$2,298.73	93%	\$26,970.83
	Department 360 - Uses of Prop & Investment Totals	\$35,000.00	\$3,378.13	\$32,701.27	\$2,298.73	93%	\$26,970.83
	Division 300 - Revenue Totals	\$159,632.00	\$13,535.99	\$125,531.50	\$34,100.50	79%	\$209,812.31
	REVENUE TOTALS	\$159,632.00	\$13,535.99	\$125,531.50	\$34,100.50	79%	\$209,812.31
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5203							
5203.001	Electric	17,000.00	14,147.94	103,897.15	(86,897.15)	611	(15,167.50)
	5203 - Totals	\$17,000.00	\$14,147.94	\$103,897.15	(\$86,897.15)	611%	(\$15,167.50)
5204							
5204.000	Telephone	2,640.00	230.97	1,898.56	741.44	72	2,014.64
	5204 - Totals	\$2,640.00	\$230.97	\$1,898.56	\$741.44	72%	\$2,014.64
5205							
5205.000	Insurance	4,293.00	399.53	3,595.77	697.23	84	3,219.66
	5205 - Totals	\$4,293.00	\$399.53	\$3,595.77	\$697.23	84%	\$3,219.66
5208							
5208.000	Bldg Repair & Maint	102,120.00	.00	14,271.47	87,848.53	14	43,932.32
	5208 - Totals	\$102,120.00	\$0.00	\$14,271.47	\$87,848.53	14%	\$43,932.32
5212							
5212.000	Contracted/Purchased Serv	42,425.00	.00	607.16	41,817.84	1	649.88
	5212 - Totals	\$42,425.00	\$0.00	\$607.16	\$41,817.84	1%	\$649.88



Income Statement

Through 03/31/19

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	871.70	6,257.69	270.31	96	17,355.48
5214 - Totals		\$6,528.00	\$871.70	\$6,257.69	\$270.31	96%	\$17,355.48
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	\$15,650.14	\$130,527.80	\$44,978.20	74%	\$52,004.48
Division 600 - Operations Totals		\$175,506.00	\$15,650.14	\$130,527.80	\$44,978.20	74%	\$52,004.48
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	.00	130.25	1,172.25	(1,172.25)	+++	1,172.25
6201 - Totals		\$0.00	\$130.25	\$1,172.25	(\$1,172.25)	+++	\$1,172.25
6205							
6205.000	Depreciation-Buildings	.00	1,601.43	14,412.87	(14,412.87)	+++	14,831.37
6205 - Totals		\$0.00	\$1,601.43	\$14,412.87	(\$14,412.87)	+++	\$14,831.37
6206							
6206.000	Depreciation-Machinery	.00	927.18	8,344.62	(8,344.62)	+++	8,344.62
6206 - Totals		\$0.00	\$927.18	\$8,344.62	(\$8,344.62)	+++	\$8,344.62
Division 640 - Depreciation/Amortization Totals		\$0.00	\$2,658.86	\$23,929.74	(\$23,929.74)	+++	\$24,348.24
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	70,000.00	.00	70,000.00	.00	100	.00
7200 - Totals		\$70,000.00	\$0.00	\$70,000.00	\$0.00	100%	\$0.00
Division 680 - Transfers Between Funds Totals		\$70,000.00	\$0.00	\$70,000.00	\$0.00	100%	\$0.00
EXPENSE TOTALS		\$245,506.00	\$18,309.00	\$224,457.54	\$21,048.46	91%	\$76,352.72
Fund 260 - Marine Service Center Totals							



Income Statement

Through 03/31/19

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	13,535.99	125,531.50	34,100.50	79%	209,812.31
	EXPENSE TOTALS	245,506.00	18,309.00	224,457.54	21,048.46	91%	76,352.72
Fund	260 - Marine Service Center Net Gain (Loss)	(\$85,874.00)	(\$4,773.01)	(\$98,926.04)	(\$13,052.04)	115%	\$133,459.59
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	159,632.00	13,535.99	125,531.50	34,100.50	79%	209,812.31
	EXPENSE TOTALS	245,506.00	18,309.00	224,457.54	21,048.46	91%	76,352.72
Fund Type	Enterprise Funds Net Gain (Loss)	(\$85,874.00)	(\$4,773.01)	(\$98,926.04)	(\$13,052.04)	115%	\$133,459.59
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	229,632.00	13,535.99	195,531.50	34,100.50	85%	209,812.31
	EXPENSE TOTALS	315,506.00	18,309.00	232,770.04	82,735.96	74%	76,352.72
Fund Category	Proprietary Funds Net Gain (Loss)	(\$85,874.00)	(\$4,773.01)	(\$37,238.54)	\$48,635.46	43%	\$133,459.59
	Grand Totals						
	REVENUE TOTALS	229,632.00	13,535.99	195,531.50	34,100.50	85%	209,812.31
	EXPENSE TOTALS	315,506.00	18,309.00	232,770.04	82,735.96	74%	76,352.72
	Grand Total Net Gain (Loss)	(\$85,874.00)	(\$4,773.01)	(\$37,238.54)	\$48,635.46	43%	\$133,459.59



Balance Sheet

Through 03/31/19

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.	61,687.50	.00	61,687.50	+++
	1030 - Totals	\$61,687.50	\$0.00	\$61,687.50	+++
	ASSETS TOTALS	\$61,687.50	\$0.00	\$61,687.50	+++
	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	8,312.50			
	FUND EQUITY TOTALS	\$61,687.50	\$0.00	\$61,687.50	+++
	LIABILITIES AND FUND EQUITY TOTALS	\$61,687.50	\$0.00	\$61,687.50	+++
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 03/31/19

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.	1,900,656.85	1,937,205.04	(36,548.19)	(1.89)
1030 - Totals		\$1,900,656.85	\$1,937,205.04	(\$36,548.19)	(1.89%)
1050					
1050.000	Accts Rec.-Misc Billing	31,438.33	10,625.08	20,813.25	195.89
1050 - Totals		\$31,438.33	\$10,625.08	\$20,813.25	195.89%
1200					
1200.020	Prepaid Insurance	1,198.57	1,073.20	125.37	11.68
1200 - Totals		\$1,198.57	\$1,073.20	\$125.37	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	(22,697.00)	(21,134.00)	(1,563.00)	(7.40)
1610 - Totals		(\$22,697.00)	(\$21,134.00)	(\$1,563.00)	(7.40%)
1640					
1640.000	Accumulated Depr Building	(3,000,427.25)	(2,981,628.55)	(18,798.70)	(.63)
1640 - Totals		(\$3,000,427.25)	(\$2,981,628.55)	(\$18,798.70)	(0.63%)
1650					
1650.000	Accumulated Depr Equipmnt	(178,924.23)	(167,798.07)	(11,126.16)	(6.63)
1650 - Totals		(\$178,924.23)	(\$167,798.07)	(\$11,126.16)	(6.63%)
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 03/31/19

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	\$2,148,352.11	\$2,226,623.54	(\$78,271.43)	(3.52%)
	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	(252,605.07)	(406,719.27)	154,114.20	37.89
2920.500	Post Soft Close Entries	(116.78)	(116.78)	.00	.00
	2920 - Totals	(\$252,721.85)	(\$406,836.05)	\$154,114.20	37.88%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$2,247,278.15	\$2,093,163.95	\$154,114.20	7.36%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(125,531.50)			
	Fund Expenses	224,457.54			
	FUND EQUITY TOTALS	\$2,148,352.11	\$2,093,163.95	\$55,188.16	2.64%
	LIABILITIES AND FUND EQUITY TOTALS	\$2,148,352.11	\$2,093,163.95	\$55,188.16	2.64%
Fund	260 - Marine Service Center Totals	\$0.00	\$133,459.59	(\$133,459.59)	(100.00%)
Fund Type	Enterprise Funds Totals	\$0.00	\$133,459.59	(\$133,459.59)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$133,459.59	(\$133,459.59)	(100.00%)
	Grand Totals	\$0.00	\$133,459.59	(\$133,459.59)	(100.00%)



Gary Paxton Industrial Park

Financial Analysis

As Of, And For the Quarter Ending March 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	93,935	 Not Meaningfully Different	 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)	13,930	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)	(88,674)	 Larger Loss Than Last year	 Did Not Meet 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)	(407,536)	 Larger Loss Than Last Year Due Depreciation of New Dock	 Did Not Meet 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 (<i>as estimated by how much our assets are decreasing in value annually</i>))	(444,874)	 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)	782,175	 Less Than Last Year	 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)	224,261	 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?)	396,792	 Less Than Last Year	 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)	957.89	 Less Than Last Year	 Met 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?)	485.93	 Less Than Last Year	 Met 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, 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 continued to not meet expectations. Total tariff-related revenue for the first three fiscal quarters was \$6,603, \$33.8K below annual plan. 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	FY2019 Plan (S/L - 75.00%)	Variance To FY2019 Plan
Revenue:									
Leases	28,404	27,255	31,673	-	87,332	93,138	(5,806)	91,125	(3,793)
Other Operating Revenue	<u>3,605</u>	<u>483</u>	<u>2,515</u>	<u>-</u>	<u>6,603</u>	<u>650</u>	<u>5,953</u>	<u>30,375</u>	<u>(23,772)</u>
Total Revenue:	32,009	27,738	34,188	-	93,935	93,788	147	121,500	(27,565)
Cost of Sales:									
Operations	52,858	60,365	69,386	-	182,609	136,208	(46,401)	196,539	13,930
Depreciation	<u>115,186</u>	<u>115,186</u>	<u>115,186</u>	<u>-</u>	<u>345,558</u>	<u>236,688</u>	<u>(108,870)</u>	<u>345,558</u>	<u>-</u>
Total Cost of Sales:	168,044	175,551	184,572	-	528,167	372,896	(155,271)	542,097	13,930
Gross Margin:	(136,035) -424.99%	(147,813) -532.89%	(150,384) -439.87%	-	(434,232) -462.27%	(279,108) -297.59%	(155,124) -164.67%	(420,597) -346.17%	(13,635) -116.10%
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):	(136,035) -424.99%	(147,813) -532.89%	(150,384)	-	(434,232) -462.27%	(279,108) -297.59%	(155,124) -164.67%	(420,597) -346.17%	(13,635) -116.10%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	8,950	5,633	5,599	-	20,182	12,087	8,095	52,500	(32,318)
Grant Revenue:	-	-	-	-	-	3,056,895	(3,056,895)	-	-
CAPEX related to grant revenue*	-	-	-	-	-	(3,163,619)	3,163,619	-	-
Loss on Impairment	-	-	-	-	-	-	-	-	-
Transfers From SMC Contingency Fund	3,235	3,426	3,495	-	10,156	8,499	1,657	-	10,156
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Interest Expense:	<u>(1,214)</u>	<u>(1,214)</u>	<u>(1,214)</u>	<u>-</u>	<u>(3,642)</u>	<u>(6,066)</u>	<u>2,424</u>	<u>(3,641)</u>	<u>(2)</u>
Total Non-operating Revenue & Expense:	10,971	7,845	7,880	-	26,696	(92,204)	118,900	48,860	(22,164)
Net Income:	(125,064) -390.72%	(139,968) -504.61%	(142,504) -416.82%	-	(407,536) -433.85%	(371,312) -395.91%	(36,224) -37.94%	(371,738) -305.96%	(35,799) 268.01%
Earnings Before Interest and Depreciation (EBID):	(20,849) -65.13%	(32,627) -117.63%	(35,198) -102.95%		(88,674) -94.40%	(42,420) -45.23%	(263,994) -49.17%	(75,039) -61.76%	(13,635) -32.64%

*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)	(9,878)	(24,782)	(27,318)	-	(61,978)	(27,900)	(34,078)	(26,180)	(35,799)
Debt Principal	<u>12,446</u>	<u>12,446</u>	<u>12,446</u>	<u>-</u>	<u>37,338</u>	<u>37,338</u>	<u>-</u>	<u>37,338</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	(22,324)	(37,228)	(39,764)	-	(99,316)	(65,238)	(34,078)	(63,518)	(35,799)
Debt Principal Coverage Percentage	-79.37%	-199.12%	-219.49%		-165.99%	905.93%	-1071.92%	-70.11%	-1001.80%

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 75.00%)	Variance To FY2019 Plan
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	(22,324)	(37,228)	(39,764)	-	(99,316)	(65,238)	(34,078)	(63,518)	(35,799)
Depreciation	115,186	115,186	115,186	-	345,558	236,688	108,870	345,558	-
Cash Accumulated For/(Taken From) Asset Replacement	(137,510)	(152,414)	(154,950)	-	(444,874)	(301,926)	(142,948)	(409,076)	(35,799)
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	(22,324)	(37,228)	(39,764)	-	(99,316)	(65,238)	(34,078)	(63,518)	(35,799)
CapEx, Accruals, and other Balance Sheet Changes	163,755	11,265	2,959	-	177,979	(19,370)	197,349	177,979	-
Increase in (Decrease in) Working Capital	141,431	(25,963)	(36,805)	-	78,663	(84,608)	163,271	114,462	(35,799)
Plus Beginning Total Working Capital	703,512	844,943	818,980		703,512	994,411	(290,899)	703,512	-
Equals Ending Total Working Capital:	844,943	818,980	782,175		782,175	909,803	(127,628)	817,974	(35,799)
Working Capital Detail:									
Repair Reserve (1% of PPE):	161,122	161,122	161,122		161,122				
Working Capital Designated for CapEx	234,342	232,402	224,261		224,261				
Undesignated Working Capital	449,479	425,456	396,792		396,792				
Total Working Capital:	844,943	818,980	782,175		782,175				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	1,159.10	1,009.55	859.44		957.89				
Total Working Capital Less Repair Reserve	938.07	810.94	682.41		760.57				
Undesignated Working Capital	616.60	524.46	435.99		485.93				
Working Capital Calculation:									
Current Assets	1,044,083	1,018,110	981,305	-	981,305				
Current Liabilities	(149,346)	(149,346)	(149,346)	-	(149,346)				
CPLTD	(49,784)	(49,784)	(49,784)	-	(49,784)				
Total Working Capital	844,953	818,980	782,175		782,175				

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	\$ -	\$ -	\$ 172,879.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 772.50	\$ 1,768.38
90836 - GPIP Shoreline Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90837 - GPIP Dock Access Ramp Design	\$ -	\$ -	\$ 12,490.99	\$ -	\$ -	\$ -	\$ 8,131.30	\$ -	\$ 13,338.39	\$ 6,039.32
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	\$ -	\$ 224,260.89	\$ -	\$ -	\$ -	\$ 24,241.23	\$ -	\$ 14,110.89	\$ 7,807.70

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	\$ 2,540.88	\$ -	\$ 172,879.83	\$ -	\$ -	\$ -	\$ 172,879.83
90836 - GPIP Shoreline Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90837 - GPIP Dock Access Ramp Design	\$ 19,377.71	\$ -	\$ 12,490.99	\$ -	\$ -	\$ -	\$ 12,490.99
90854 - GPIP Site Cleanup	\$ -	\$ -	\$ 18,890.07	\$ -	\$ -	\$ -	\$ 18,890.07
90875 - GPIP Wash Down Pad	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
Totals:	\$ 21,918.59	\$ -	\$ 224,260.89	\$ -	\$ -	\$ -	\$ 224,260.89



Income Statement

Through 03/31/19

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	+++	3,056,894.88
	3101 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$3,056,894.88
	Department 310 - State Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$3,056,894.88
Department 390 - Cash Basis Receipts							
3950							
3950.270	Transfer In GPIP	42,000.00	.00	20,000.00	22,000.00	48	.00
	3950 - Totals	\$42,000.00	\$0.00	\$20,000.00	\$22,000.00	48%	\$0.00
	Department 390 - Cash Basis Receipts Totals	\$42,000.00	\$0.00	\$20,000.00	\$22,000.00	48%	\$0.00
	Division 300 - Revenue Totals	\$42,000.00	\$0.00	\$20,000.00	\$22,000.00	48%	\$3,056,894.88
	REVENUE TOTALS	\$42,000.00	\$0.00	\$20,000.00	\$22,000.00	48%	\$3,056,894.88
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	21,351.21
	5206 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$21,351.21
5212							
5212.000	Contracted/Purchased Serv	27,179.99	3,555.50	14,110.89	13,069.10	52	3,085,918.23
	5212 - Totals	\$27,179.99	\$3,555.50	\$14,110.89	\$13,069.10	52%	\$3,085,918.23
5214							
5214.000	Interdepartment Services	.00	4,586.08	7,807.70	(7,807.70)	+++	56,349.33
	5214 - Totals	\$0.00	\$4,586.08	\$7,807.70	(\$7,807.70)	+++	\$56,349.33
	Department 630 - Operations Totals	\$27,179.99	\$8,141.58	\$21,918.59	\$5,261.40	81%	\$3,163,618.77
	Division 600 - Operations Totals	\$27,179.99	\$8,141.58	\$21,918.59	\$5,261.40	81%	\$3,163,618.77
	EXPENSE TOTALS	\$27,179.99	\$8,141.58	\$21,918.59	\$5,261.40	81%	\$3,163,618.77
	Fund 780 - Capital Project-GPIP Totals						
	REVENUE TOTALS	42,000.00	.00	20,000.00	22,000.00	48%	3,056,894.88
	EXPENSE TOTALS	27,179.99	8,141.58	21,918.59	5,261.40	81%	3,163,618.77
	Fund 780 - Capital Project-GPIP Net Gain (Loss)	\$14,820.01	(\$8,141.58)	(\$1,918.59)	(\$16,738.60)	(13%)	(\$106,723.89)
	Fund Type Capital Projects Funds Totals						



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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	Proprietary Funds						
	REVENUE TOTALS	42,000.00	.00	20,000.00	22,000.00	48%	3,056,894.88
	EXPENSE TOTALS	27,179.99	8,141.58	21,918.59	5,261.40	81%	3,163,618.77
Fund Type	Capital Projects Funds Net Gain (Loss)	\$14,820.01	(\$8,141.58)	(\$1,918.59)	(\$16,738.60)	(13%)	(\$106,723.89)



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year 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	40,500.00	.00	5,144.16	35,355.84	13	.00
	3442 - Totals	\$40,500.00	\$0.00	\$5,144.16	\$35,355.84	13%	\$0.00
	Department 340 - Operating Revenue Totals	\$40,500.00	\$0.00	\$5,144.16	\$35,355.84	13%	\$0.00
Department 360 - Uses of Prop & Investment							
3601							
3601.000	Rent - Land	121,500.00	3,104.58	39,941.22	81,558.78	33	39,148.95
	3601 - Totals	\$121,500.00	\$3,104.58	\$39,941.22	\$81,558.78	33%	\$39,148.95
3602							
3602.000	Rent - Building	.00	6,962.92	47,391.42	(47,391.42)	+++	53,989.25
	3602 - Totals	\$0.00	\$6,962.92	\$47,391.42	(\$47,391.42)	+++	\$53,989.25
3609							
3609.000	Wharfage Fees	.00	.00	1,458.65	(1,458.65)	+++	.00
	3609 - Totals	\$0.00	\$0.00	\$1,458.65	(\$1,458.65)	+++	\$0.00
3610							
3610.000	Interest Income	20,000.00	1,710.44	20,182.44	(182.44)	101	12,086.86
	3610 - Totals	\$20,000.00	\$1,710.44	\$20,182.44	(\$182.44)	101%	\$12,086.86
	Department 360 - Uses of Prop & Investment Totals	\$141,500.00	\$11,777.94	\$108,973.73	\$32,526.27	77%	\$105,225.06
Department 380 - Miscellaneous							
3820							
3820.000	Bad Debt Collected	.00	.00	.00	.00	+++	650.00
	3820 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$650.00
	Department 380 - Miscellaneous Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$650.00
Department 390 - Cash Basis Receipts							
3950							
3950.173	Transfer In SCIP Conting	.00	1,069.74	10,155.80	(10,155.80)	+++	8,498.72
3950.540	Transfer in from fund 540	50,000.00	.00	.00	50,000.00	0	.00
	3950 - Totals	\$50,000.00	\$1,069.74	\$10,155.80	\$39,844.20	20%	\$8,498.72
	Department 390 - Cash Basis Receipts Totals	\$50,000.00	\$1,069.74	\$10,155.80	\$39,844.20	20%	\$8,498.72
	Division 300 - Revenue Totals	\$232,000.00	\$12,847.68	\$124,273.69	\$107,726.31	54%	\$114,373.78
	REVENUE TOTALS	\$232,000.00	\$12,847.68	\$124,273.69	\$107,726.31	54%	\$114,373.78



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year 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	1,697.10	13,317.37	3,682.63	78	11,824.63
5203.005	Heating Fuel	13,000.00	3,716.98	15,000.03	(2,000.03)	115	12,031.99
	5203 - Totals	\$30,000.00	\$5,414.08	\$28,317.40	\$1,682.60	94%	\$23,856.62
5204							
5204.000	Telephone	1,200.00	109.46	918.09	281.91	77	948.55
	5204 - Totals	\$1,200.00	\$109.46	\$918.09	\$281.91	77%	\$948.55
5205							
5205.000	Insurance	6,000.00	1,090.49	12,592.81	(6,592.81)	210	7,724.45
	5205 - Totals	\$6,000.00	\$1,090.49	\$12,592.81	(\$6,592.81)	210%	\$7,724.45
5206							
5206.000	Supplies	.00	.00	31.50	(31.50)	+++	.00
	5206 - Totals	\$0.00	\$0.00	\$31.50	(\$31.50)	+++	\$0.00
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	1,591.83	3,322.98	11,677.02	22	5,468.80
	5208 - Totals	\$15,000.00	\$1,591.83	\$3,322.98	\$11,677.02	22%	\$5,468.80
5212							
5212.000	Contracted/Purchased Serv	133,725.00	.00	71,500.09	62,224.91	53	70,229.49
	5212 - Totals	\$133,725.00	\$0.00	\$71,500.09	\$62,224.91	53%	\$70,229.49
5214							
5214.000	Interdepartment Services	71,277.00	7,625.85	54,413.04	16,863.96	76	26,118.76
	5214 - Totals	\$71,277.00	\$7,625.85	\$54,413.04	\$16,863.96	76%	\$26,118.76
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
5225							
5225.000	Legal Expenditures	20,000.00	.00	.00	20,000.00	0	.00
	5225 - Totals	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0%	\$0.00
5226							
5226.000	Advertising	2,500.00	202.05	202.05	2,297.95	8	650.80
	5226 - Totals	\$2,500.00	\$202.05	\$202.05	\$2,297.95	8%	\$650.80



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 270 - Gary Paxton Industrial Complex							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5230							
5230.000	Bad Debts	.00	10,934.31	10,934.31	(10,934.31)	+++	682.50
	5230 - Totals	\$0.00	\$10,934.31	\$10,934.31	(\$10,934.31)	+++	\$682.50
5231							
5231.000	Credit Card Expense	850.00	42.13	376.97	473.03	44	527.90
	5231 - Totals	\$850.00	\$42.13	\$376.97	\$473.03	44%	\$527.90
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 630 - Operations Totals	\$285,052.00	\$27,010.20	\$182,609.24	\$102,442.76	64%	\$136,207.87
	Division 600 - Operations Totals	\$285,052.00	\$27,010.20	\$182,609.24	\$102,442.76	64%	\$136,207.87
Division 640 - Depreciation/Amortization							
6101							
6101.000	Amortization	.00	2,055.02	18,495.18	(18,495.18)	+++	.00
	6101 - Totals	\$0.00	\$2,055.02	\$18,495.18	(\$18,495.18)	+++	\$0.00
6201							
6201.000	Depreciation-Land Improve	.00	11,705.57	105,350.13	(105,350.13)	+++	102,559.05
	6201 - Totals	\$0.00	\$11,705.57	\$105,350.13	(\$105,350.13)	+++	\$102,559.05
6202							
6202.000	Depreciation-Plants	.00	5,210.01	46,890.09	(46,890.09)	+++	46,890.09
	6202 - Totals	\$0.00	\$5,210.01	\$46,890.09	(\$46,890.09)	+++	\$46,890.09
6203							
6203.000	Depreciation-Harbors	.00	7,884.17	70,957.53	(70,957.53)	+++	.00
	6203 - Totals	\$0.00	\$7,884.17	\$70,957.53	(\$70,957.53)	+++	\$0.00
6205							
6205.000	Depreciation-Buildings	.00	11,540.54	103,864.86	(103,864.86)	+++	87,239.25
	6205 - Totals	\$0.00	\$11,540.54	\$103,864.86	(\$103,864.86)	+++	\$87,239.25
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$38,395.31	\$345,557.79	(\$345,557.79)	+++	\$236,688.39



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 270 - Gary Paxton Industrial Complex							
EXPENSE							
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	791.58	22,572.08	(2,572.08)	113	.00
	7200 - Totals	\$20,000.00	\$791.58	\$22,572.08	(\$2,572.08)	113%	\$0.00
	Division 680 - Transfers Between Funds Totals	\$20,000.00	\$791.58	\$22,572.08	(\$2,572.08)	113%	\$0.00
	EXPENSE TOTALS	\$359,689.00	\$66,197.09	\$550,739.11	(\$191,050.11)	153%	\$372,896.26
Fund 270 - Gary Paxton Industrial Complex Totals							
	REVENUE TOTALS	232,000.00	12,847.68	124,273.69	107,726.31	54%	114,373.78
	EXPENSE TOTALS	359,689.00	66,197.09	550,739.11	(191,050.11)	153%	372,896.26
Fund 270 - Gary Paxton Industrial Complex	Net Gain (Loss)	(\$127,689.00)	(\$53,349.41)	(\$426,465.42)	(\$298,776.42)	334%	(\$258,522.48)
Fund Type Enterprise Funds Totals							
	REVENUE TOTALS	232,000.00	12,847.68	124,273.69	107,726.31	54%	114,373.78
	EXPENSE TOTALS	359,689.00	66,197.09	550,739.11	(191,050.11)	153%	372,896.26
Fund Type Enterprise Funds	Net Gain (Loss)	(\$127,689.00)	(\$53,349.41)	(\$426,465.42)	(\$298,776.42)	334%	(\$258,522.48)
Fund Category Proprietary Funds Totals							
	REVENUE TOTALS	274,000.00	12,847.68	144,273.69	129,726.31	53%	3,171,268.66
	EXPENSE TOTALS	386,868.99	74,338.67	572,657.70	(185,788.71)	148%	3,536,515.03
Fund Category Proprietary Funds	Net Gain (Loss)	(\$112,868.99)	(\$61,490.99)	(\$428,384.01)	(\$315,515.02)	380%	(\$365,246.37)
Grand Totals							
	REVENUE TOTALS	274,000.00	12,847.68	144,273.69	129,726.31	53%	3,171,268.66
	EXPENSE TOTALS	386,868.99	74,338.67	572,657.70	(185,788.71)	148%	3,536,515.03
	Grand Total Net Gain (Loss)	(\$112,868.99)	(\$61,490.99)	(\$428,384.01)	(\$315,515.02)	380%	(\$365,246.37)



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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.		224,260.89	76,637.34	147,623.55	192.63
	1030 - Totals		\$224,260.89	\$76,637.34	\$147,623.55	192.63%
1050						
1050.060	Accts Rec.- State		.00	296,750.68	(296,750.68)	(100.00)
	1050 - Totals		\$0.00	\$296,750.68	(\$296,750.68)	(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		\$248,502.12	\$4,955,272.73	(\$4,706,770.61)	(94.99%)
	LIABILITIES AND FUND EQUITY					
	LIABILITIES					
2023						
2023.000	Retainage Payable		.00	144,834.02	(144,834.02)	(100.00)
	2023 - Totals		\$0.00	\$144,834.02	(\$144,834.02)	(100.00%)
	LIABILITIES TOTALS		\$0.00	\$144,834.02	(\$144,834.02)	(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		250,420.71	4,917,162.60	(4,666,741.89)	(94.91)
	2920 - Totals		\$250,420.71	\$4,917,162.60	(\$4,666,741.89)	(94.91%)
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		\$250,420.71	\$4,917,162.60	(\$4,666,741.89)	(94.91%)
	Prior Year Fund Equity Adjustment		.00			
	Fund Revenues		(20,000.00)			
	Fund Expenses		21,918.59			
	FUND EQUITY TOTALS		\$248,502.12	\$4,917,162.60	(\$4,668,660.48)	(94.95%)
	LIABILITIES AND FUND EQUITY TOTALS		\$248,502.12	\$5,061,996.62	(\$4,813,494.50)	(95.09%)
	Fund 780 - Capital Project-GPIP Totals		\$0.00	(\$106,723.89)	\$106,723.89	100.00%
	Fund Type Capital Projects Funds Totals		\$0.00	(\$106,723.89)	\$106,723.89	100.00%



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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.		695,825.69	1,570,135.50	(874,309.81)	(55.68)
	1030 - Totals		\$695,825.69	\$1,570,135.50	(\$874,309.81)	(55.68%)
1050						
1050.000	Accts Rec.-Misc Billing		43,354.12	39,841.19	3,512.93	8.82
	1050 - Totals		\$43,354.12	\$39,841.19	\$3,512.93	8.82%
1070						
1070.010	Notes Receivable		38,732.35	49,721.56	(10,989.21)	(22.10)
	1070 - Totals		\$38,732.35	\$49,721.56	(\$10,989.21)	(22.10%)
1200						
1200.020	Prepaid Insurance		4,313.40	2,045.50	2,267.90	110.87
	1200 - Totals		\$4,313.40	\$2,045.50	\$2,267.90	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%



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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	(67,815.55)	(24,660.19)	(43,155.36)	(175.00)
1600 - Totals		(\$67,815.55)	(\$24,660.19)	(\$43,155.36)	(175.00%)
1610					
1610.000	Accumulated Depr. Land Im	(1,320,622.51)	(1,177,364.56)	(143,257.95)	(12.17)
1610 - Totals		(\$1,320,622.51)	(\$1,177,364.56)	(\$143,257.95)	(12.17%)
1620					
1620.000	Accumulated Depr Ut Plant	(822,523.86)	(760,003.74)	(62,520.12)	(8.23)
1620 - Totals		(\$822,523.86)	(\$760,003.74)	(\$62,520.12)	(8.23%)
1630					
1630.000	Accumulated Depr Harbor	(165,567.65)	(.12)	(165,567.53)	(137,972,941.67)
1630 - Totals		(\$165,567.65)	(\$0.12)	(\$165,567.53)	(137,972,941.67%)
1640					
1640.000	Accumulated Depr Building	(3,121,458.35)	(1,600,912.82)	(1,520,545.53)	(94.98)
1640 - Totals		(\$3,121,458.35)	(\$1,600,912.82)	(\$1,520,545.53)	(94.98%)
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		\$18,174,685.39	\$13,259,563.71	\$4,915,121.68	37.07%
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 03/31/19

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	13,409,694.04	7,547,248.29	5,862,445.75	77.68
	2920 - Totals	\$13,409,694.04	\$7,547,248.29	\$5,862,445.75	77.68%
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	\$18,451,804.19	\$12,589,358.44	\$5,862,445.75	46.57%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(124,273.69)			
	Fund Expenses	550,739.11			
	FUND EQUITY TOTALS	\$18,025,338.77	\$12,589,358.44	\$5,435,980.33	43.18%
	LIABILITIES AND FUND EQUITY TOTALS	\$18,174,685.39	\$13,518,086.19	\$4,656,599.20	34.45%
Fund	270 - Gary Paxton Industrial Complex Totals	\$0.00	(\$258,522.48)	\$258,522.48	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$258,522.48)	\$258,522.48	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$365,246.37)	\$365,246.37	100.00%
	Grand Totals	\$0.00	(\$365,246.37)	\$365,246.37	100.00%



MIS Fund

Financial Analysis

As Of, And For the Quarter Ending March 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	1,551,269	 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)	(12,827)	n/a	Exceeded 75% of 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)	694,564	 More than Prior Year	 More Than Planned	Positive EBID is due to transfer from general fund for phone system; otherwise EBID is breakeven
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)	184,557	 More Than Prior Year	 More Than Planned	Net income is due to transfer from general fund for phone system; otherwise net income is breakeven
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>))	184,557	 Greater Than Prior Year	 More Than planned	In this fund, asset replacement is especially important as technology quickly becomes obsolete
Total Working Capital (What total resources are available in the fund)	422,810	 Greater Than Prior Year	 Greater than planned	Working capital temporarily increased due to transfers for project funding
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for vehicle acquisition)	471,078	 Greater Than Prior Year	 Greater Than Planned	Working capital temporarily increased due to transfers for project funding
Undesignated Working Capital (How much of the fund's resources are available?)	(48,268)	 Improved Over Prior Year	 Better Than planned	Working capital deficit is slowly shrinking
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)	126.84	 Improved Over Prior Year	 Better Than planned	Working capital temporarily increased due to transfers for project funding

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	(14.48)	 Improved Over Prior Year	 Better Than planned	Fund must borrow from central treasury
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The MIS Fund's financial results in the first three fiscal quarters 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).

The focus of the MIS Fund has been to begin generating cash flow from its operations in order to address its negative working capital position. Progress towards this goal resumed in the third fiscal quarter, however, as the negative balance in working capital balance decreased significantly. Again, funding transfers for capital projects have skewed results, but MIS management has believed that heavier spending in the first half of the fiscal year was the root cause, though, and lighter spending in the second half of the fiscal year should result in a small reduction in the negative working capital balance by fiscal year's end.

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 - 75.00%)	Variance To FY2019 Plan
Revenue:									
Data Processing Charges	309,670	309,670	309,669	-	929,009	881,699	47,310	929,009	(1)
Other Operating Revenue	<u>285,000</u>	<u>13,200</u>	<u>324,060</u>	<u>-</u>	<u>622,260</u>	<u>-</u>	<u>622,260</u>	<u>470,021</u>	<u>152,240</u>
Total Revenue:	594,670	322,870	633,729	-	1,551,269	881,699	669,570	1,399,030	152,239
Cost of Sales:									
Operations	390,219	240,388	226,098	-	856,705	775,592	(81,113)	843,878	(12,827)
Depreciation	<u>49,614</u>	<u>49,615</u>	<u>49,614</u>	<u>-</u>	<u>148,843</u>	<u>132,876</u>	<u>(15,967)</u>	<u>148,842</u>	<u>(1)</u>
Total Cost of Sales:	439,833	290,003	275,712	-	1,005,548	908,467	(97,081)	992,720	(12,828)
Gross Margin:	154,837 26.04%	32,867 10.18%	358,017 56.49%	-	545,721 35.18%	(26,769) -3.04%	572,490 38.22%	406,310 29.04%	139,411 6.14%
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 26.04%	32,867 10.18%	358,017 56.49%	-	545,721 35.18%	(26,769) -3.04%	572,490 38.22%	406,310 29.04%	139,411 6.14%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	(479)	(751)	66	-	(1,164)	(1,647)	483	2,250	(3,414)
Transfer s out/Interest expense	<u>(360,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(360,000)</u>	<u>(744)</u>	<u>(359,256)</u>	<u>(360,000)</u>	<u>-</u>
Total Non-operating Revenue & Expense	(360,479)	(751)	66	-	(361,164)	(2,391)	(358,773)	(357,750)	(3,414)
Net Income:	(205,642) -34.58%	32,116 9.95%	358,083 56.50%	-	184,557 11.90%	(29,160) -3.31%	213,717 31.92%	48,560 3.47%	135,997 8.43%
Earnings Before Interest and Depreciation (EBIDA):	204,451 34.38%	82,482 25.55%	407,631 64.32%		694,564 44.77%	106,107 12.03%	588,457 32.74%	555,152 39.68%	139,410 5.09%

Debt Principal Coverage

Simple Cash Flow (Net Income Plus Depreciation)	(156,028)	81,731	407,697	-	333,400	103,715	229,684	197,402	135,998
Debt Principal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,226</u>	<u>(38,226)</u>	<u>-</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	(156,028)	81,731	407,697	-	333,400	65,489	267,910	197,402	135,998
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)	81,731	407,697	-	333,400	65,489	267,910	197,402	135,998
Depreciation	<u>49,614</u>	<u>49,615</u>	<u>49,614</u>	<u>-</u>	<u>148,843</u>	<u>132,876</u>	<u>15,967</u>	<u>148,843</u>	<u>-</u>
Cash Accumulated For/(Taken From) Asset Replace	(205,642)	32,116	358,083	-	184,557	(67,386)	251,943	48,559	135,998

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 75.00%)	Variance To FY2019 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	(156,028)	81,731	407,697	-	333,400	65,489	267,910	197,402	135,998
CapEx, Accruals, and other Balance Sheet Changes	(175,767)	(94,520)	376,862	-	106,575	(12,382)	118,957	106,575	-
Increase in (Decrease in) Working Capital	(331,795)	(12,789)	784,559	-	439,975	53,107	386,867	303,977	135,998
Plus Beginning Total Working Capital	(17,165)	(348,960)	(361,749)		(17,165)	(121,058)	103,893	(17,165)	-
Equals Ending Total Working Capital:	(348,960)	(361,749)	422,810		422,810	(67,951)	490,761	286,812	135,998
Working Capital Detail:									
Repair Reserve (1% of PPE):	-	-	-		-				
Working Capital Designated for CapEx	-	-	471,078		471,078				
Undesignated Working Capital	(348,960)	(361,749)	(48,268)		(48,268)				
Total Working Capital:	(348,960)	(361,749)	422,810		422,810				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	(42.44)	(137.32)	170.64		126.84				
Total Working Capital Less Repair Reserve	(42.44)	(137.32)	170.64		126.84				
Undesignated Working Capital	(42.44)	(137.32)	(19.48)		(14.48)				
Working Capital Calculation:									
Current Assets	(279,700)	(292,968)	585,807		(292,968)				
Current Liabilities	(68,781)	(68,781)	(68,781)		(68,781)				
CPLTD	-	-	(94,216)		-				
Total Working Capital	(348,481)	(361,749)	422,810		(361,749)				



Income Statement

Through 03/31/19

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 - Information Technology Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	26,400.00	6,600.00	19,800.00	6,600.00	75	.00
	3101 - Totals	\$26,400.00	\$6,600.00	\$19,800.00	\$6,600.00	75%	\$0.00
	Department 310 - State Revenue Totals	\$26,400.00	\$6,600.00	\$19,800.00	\$6,600.00	75%	\$0.00
Department 340 - Operating Revenue							
3471							
3471.000	D/P Monthly Billing	1,238,679.00	103,223.25	929,009.25	309,669.75	75	881,698.50
	3471 - Totals	\$1,238,679.00	\$103,223.25	\$929,009.25	\$309,669.75	75%	\$881,698.50
3472							
3472.000	D/P Special Project Fees	315,694.00	1,768.38	317,460.38	(1,766.38)	101	.00
	3472 - Totals	\$315,694.00	\$1,768.38	\$317,460.38	(\$1,766.38)	101%	\$0.00
	Department 340 - Operating Revenue Totals	\$1,554,373.00	\$104,991.63	\$1,246,469.63	\$307,903.37	80%	\$881,698.50
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	3,000.00	183.94	(1,163.97)	4,163.97	(39)	(1,865.37)
	3610 - Totals	\$3,000.00	\$183.94	(\$1,163.97)	\$4,163.97	(39%)	(\$1,865.37)
	Department 360 - Uses of Prop & Investment Totals	\$3,000.00	\$183.94	(\$1,163.97)	\$4,163.97	(39%)	(\$1,865.37)
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	218.32
	3807 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$218.32
	Department 380 - Miscellaneous Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$218.32
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	471,078.00	471,078.00	.00	100	.00
	3950 - Totals	\$756,078.00	\$471,078.00	\$756,078.00	\$0.00	100%	\$0.00
	Department 390 - Cash Basis Receipts Totals	\$756,078.00	\$471,078.00	\$756,078.00	\$0.00	100%	\$0.00
	Division 300 - Revenue Totals	\$2,339,851.00	\$582,853.57	\$2,021,183.66	\$318,667.34	86%	\$880,051.45
	REVENUE TOTALS	\$2,339,851.00	\$582,853.57	\$2,021,183.66	\$318,667.34	86%	\$880,051.45



Income Statement

Through 03/31/19

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 - Information Technology Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	274,138.80	29,348.48	157,945.28	116,193.52	58	169,518.77
5110.002	Holidays	.00	436.64	7,375.12	(7,375.12)	+++	9,090.80
5110.003	Sick Leave	.00	308.88	4,274.60	(4,274.60)	+++	2,881.80
5110.004	Overtime	.00	259.56	605.64	(605.64)	+++	1,487.81
5110 - Totals		\$274,138.80	\$30,353.56	\$170,200.64	\$103,938.16	62%	\$182,979.18
5120							
5120.001	Annual Leave	12,150.00	720.72	18,735.08	(6,585.08)	154	17,848.74
5120.002	SBS	17,604.71	1,914.05	11,659.97	5,944.74	66	12,393.49
5120.003	Medicare	4,164.24	452.76	2,758.07	1,406.17	66	2,931.54
5120.004	PERS	76,310.38	13,436.33	60,584.04	15,726.34	79	43,679.59
5120.005	Health Insurance	72,109.92	9,821.85	65,992.73	6,117.19	92	60,581.54
5120.006	Life Insurance	47.64	3.97	32.19	15.45	68	35.73
5120.007	Workmen's Compensation	1,402.39	159.23	951.93	450.46	68	1,177.22
5120 - Totals		\$183,789.28	\$26,508.91	\$160,714.01	\$23,075.27	87%	\$138,647.85
5201							
5201.000	Training and Travel	15,000.00	1,821.03	5,990.18	9,009.82	40	5,194.47
5201 - Totals		\$15,000.00	\$1,821.03	\$5,990.18	\$9,009.82	40%	\$5,194.47
5204							
5204.000	Telephone	171,420.00	15,526.09	122,437.41	48,982.59	71	129,312.79
5204.001	Cell Phone Stipend	900.00	75.00	600.00	300.00	67	675.00
5204 - Totals		\$172,320.00	\$15,601.09	\$123,037.41	\$49,282.59	71%	\$129,987.79
5205							
5205.000	Insurance	3,928.00	158.41	7,765.21	(3,837.21)	198	2,945.88
5205 - Totals		\$3,928.00	\$158.41	\$7,765.21	(\$3,837.21)	198%	\$2,945.88
5206							
5206.000	Supplies	12,000.00	1,000.45	2,983.58	9,016.42	25	3,394.63
5206 - Totals		\$12,000.00	\$1,000.45	\$2,983.58	\$9,016.42	25%	\$3,394.63
5207							
5207.000	Repairs & Maintenance	135,102.00	.00	139,405.01	(4,303.01)	103	101,807.04
5207 - Totals		\$135,102.00	\$0.00	\$139,405.01	(\$4,303.01)	103%	\$101,807.04
5208							
5208.000	Bldg Repair & Maint	.00	37.15	315.05	(315.05)	+++	.00
5208 - Totals		\$0.00	\$37.15	\$315.05	(\$315.05)	+++	\$0.00



Income Statement

Through 03/31/19

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 - Information Technology Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	106,434.48	18,805.92	112,396.03	(5,961.55)	106	74,587.60
5212 - Totals		\$106,434.48	\$18,805.92	\$112,396.03	(\$5,961.55)	106%	\$74,587.60
5214							
5214.000	Interdepartment Services	95,000.00	7,916.67	71,250.03	23,749.97	75	82,951.47
5214 - Totals		\$95,000.00	\$7,916.67	\$71,250.03	\$23,749.97	75%	\$82,951.47
5221							
5221.000	Transportation/Vehicles	900.00	75.00	675.00	225.00	75	675.00
5221 - Totals		\$900.00	\$75.00	\$675.00	\$225.00	75%	\$675.00
5222							
5222.000	Postage	.00	.00	20.05	(20.05)	+++	58.46
5222 - Totals		\$0.00	\$0.00	\$20.05	(\$20.05)	+++	\$58.46
5223							
5223.000	Tools & Small Equipment	53,500.00	1,849.15	61,817.69	(8,317.69)	116	52,284.49
5223 - Totals		\$53,500.00	\$1,849.15	\$61,817.69	(\$8,317.69)	116%	\$52,284.49
5226							
5226.000	Advertising	.00	.00	135.95	(135.95)	+++	.00
5226 - Totals		\$0.00	\$0.00	\$135.95	(\$135.95)	+++	\$0.00
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	77.98
5290 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$77.98
Department 630 - Operations Totals		\$1,052,112.56	\$104,127.34	\$856,705.84	\$195,406.72	81%	\$775,591.84
Division 600 - Operations Totals		\$1,052,112.56	\$104,127.34	\$856,705.84	\$195,406.72	81%	\$775,591.84
Division 640 - Depreciation/Amortization							
6205							
6205.000	Depreciation-Buildings	.00	118.08	1,062.72	(1,062.72)	+++	1,062.72
6205 - Totals		\$0.00	\$118.08	\$1,062.72	(\$1,062.72)	+++	\$1,062.72
6206							
6206.000	Depreciation-Machinery	.00	16,295.65	146,660.85	(146,660.85)	+++	130,693.32
6206 - Totals		\$0.00	\$16,295.65	\$146,660.85	(\$146,660.85)	+++	\$130,693.32



Income Statement

Through 03/31/19

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 - Information Technology Fund							
EXPENSE							
Division 640 - Depreciation/Amortization							
6208							
6208.000	Deprec-Furniture/Fixtures	.00	124.39	1,119.51	(1,119.51)	+++	1,119.51
	6208 - Totals	\$0.00	\$124.39	\$1,119.51	(\$1,119.51)	+++	\$1,119.51
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$16,538.12	\$148,843.08	(\$148,843.08)	+++	\$132,875.55
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	389,999.00	.00	217,228.00	172,771.00	56	.00
	7106 - Totals	\$389,999.00	\$0.00	\$217,228.00	\$172,771.00	56%	\$0.00
	Division 670 - Fixed Assets Totals	\$389,999.00	\$0.00	\$217,228.00	\$172,771.00	56%	\$0.00
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	477,769.00	.00	360,000.00	117,769.00	75	.00
	7200 - Totals	\$477,769.00	\$0.00	\$360,000.00	\$117,769.00	75%	\$0.00
	Division 680 - Transfers Between Funds Totals	\$477,769.00	\$0.00	\$360,000.00	\$117,769.00	75%	\$0.00
	EXPENSE TOTALS	\$1,919,880.56	\$120,665.46	\$1,582,776.92	\$337,103.64	82%	\$908,467.39
Fund 300 - Information Technology Fund Totals							
	REVENUE TOTALS	2,339,851.00	582,853.57	2,021,183.66	318,667.34	86%	880,051.45
	EXPENSE TOTALS	1,919,880.56	120,665.46	1,582,776.92	337,103.64	82%	908,467.39
	Fund 300 - Information Technology Fund Net Gain (Loss)	\$419,970.44	\$462,188.11	\$438,406.74	\$18,436.30	104%	(\$28,415.94)
Fund Type Internal Service Funds Totals							
	REVENUE TOTALS	2,339,851.00	582,853.57	2,021,183.66	318,667.34	86%	880,051.45
	EXPENSE TOTALS	1,919,880.56	120,665.46	1,582,776.92	337,103.64	82%	908,467.39
	Fund Type Internal Service Funds Net Gain (Loss)	\$419,970.44	\$462,188.11	\$438,406.74	\$18,436.30	104%	(\$28,415.94)
Fund Category Proprietary Funds Totals							



Income Statement

Through 03/31/19

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
	REVENUE TOTALS	2,339,851.00	582,853.57	2,021,183.66	318,667.34	86%	880,051.45
	EXPENSE TOTALS	1,919,880.56	120,665.46	1,582,776.92	337,103.64	82%	908,467.39
Fund Category	Proprietary Funds Net Gain (Loss)	\$419,970.44	\$462,188.11	\$438,406.74	\$18,436.30	104%	(\$28,415.94)
	Grand Totals						
	REVENUE TOTALS	2,339,851.00	582,853.57	2,021,183.66	318,667.34	86%	880,051.45
	EXPENSE TOTALS	1,919,880.56	120,665.46	1,582,776.92	337,103.64	82%	908,467.39
	Grand Total Net Gain (Loss)	\$419,970.44	\$462,188.11	\$438,406.74	\$18,436.30	104%	(\$28,415.94)



Balance Sheet

Through 03/31/19

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 - Information Technology Fund				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	582,326.51	(2,947.91)	585,274.42	19,853.88
1030 - Totals		\$582,326.51	(\$2,947.91)	\$585,274.42	19,853.88%
1200					
1200.020	Prepaid Insurance	2,852.51	981.95	1,870.56	190.49
1200.030	Prepaid Workers Compensation Insurance	627.16	361.12	266.04	73.67
1200 - Totals		\$3,479.67	\$1,343.07	\$2,136.60	159.08%
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	(14,523.72)	(13,106.76)	(1,416.96)	(10.81)
1640 - Totals		(\$14,523.72)	(\$13,106.76)	(\$1,416.96)	(10.81%)
1650					
1650.000	Accumulated Depr Equipmnt	(1,907,991.37)	(1,696,475.99)	(211,515.38)	(12.47)
1650 - Totals		(\$1,907,991.37)	(\$1,696,475.99)	(\$211,515.38)	(12.47%)
1670					
1670.000	Accumulated Depr furnitur	(4,848.08)	(3,355.40)	(1,492.68)	(44.49)
1670 - Totals		(\$4,848.08)	(\$3,355.40)	(\$1,492.68)	(44.49%)
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		\$1,176,194.89	\$882,419.89	\$293,775.00	33.29%



Balance Sheet

Through 03/31/19

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 - Information Technology 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	(40,025.76)	142,504.86	(182,530.62)	(128.09)
2920 - Totals		(\$40,025.76)	\$142,504.86	(\$182,530.62)	(128.09%)



Balance Sheet

Through 03/31/19

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 - Information Technology 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	\$46,245.27	\$228,775.89	(\$182,530.62)	(79.79%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(2,021,183.66)			
	Fund Expenses	1,582,776.92			
	FUND EQUITY TOTALS	\$484,652.01	\$228,775.89	\$255,876.12	111.85%
	LIABILITIES AND FUND EQUITY TOTALS	\$1,176,194.89	\$910,835.83	\$265,359.06	29.13%
Fund	300 - Information Technology Fund Totals	\$0.00	(\$28,415.94)	\$28,415.94	100.00%
Fund Type	Internal Service Funds Totals	\$0.00	(\$28,415.94)	\$28,415.94	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$28,415.94)	\$28,415.94	100.00%
	Grand Totals	\$0.00	(\$28,415.94)	\$28,415.94	100.00%



Central Garage Fund

Financial Analysis

As Of, And For the Quarter Ending March 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	1,337,768	 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)	65,493	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)	765,522	 Greater Than Last year	 Did Not Meet 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)	668,062	 Greater Than Last Year	 Did Not Meet 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>))	630,562	 Greater Than Last year	 Did Not Meet 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)	3,999,883	 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)	3,899,883	 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)	1,779.81	 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?)	44.50	 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 - 75.00%)	Variance To FY2019 Plan
Revenue:									
Vehicle Billings	375,099	375,099	375,099	-	1,125,297	824,862	300,435	1,250,176	(124,879)
Other Operating Revenue	<u>70,032</u>	<u>83,432</u>	<u>59,007</u>	<u>-</u>	<u>212,471</u>	<u>396,482</u>	<u>(184,011)</u>	<u>214,889</u>	<u>(2,418)</u>
Total Revenue:	445,131	458,531	434,106	-	1,337,768	1,221,344	116,424	1,465,064	(127,296)
Cost of Sales:									
Operations	88,555	138,327	114,222	-	341,104	295,105	(45,999)	395,016	53,912
Depreciation	<u>126,205</u>	<u>126,205</u>	<u>126,205</u>	<u>-</u>	<u>378,615</u>	<u>331,666</u>	<u>(46,949)</u>	<u>378,615</u>	<u>-</u>
Total Cost of Sales:	214,760	264,532	240,427	-	719,719	626,771	(92,948)	773,631	53,912
Gross Margin:	230,371 51.75%	193,999 42.31%	193,679 44.62%	-	618,049 46.20%	594,573 48.68%	23,476 -2.48%	691,433 47.19%	(73,384) -0.99%
Selling and Administrative Expenses	71,713	80,100	79,329	-	231,142	209,140	(22,002.00)	242,723	11,581
Earnings Before Interest (EBI):	158,658 35.64%	113,899 24.84%	114,350	-	386,907 28.92%	385,433 31.56%	1,474 -2.64%	448,710 30.63%	(61,803) -1.71%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	244,013	19,416	23,351	-	286,780	61,481	225,299	275,817	10,963
Interest Expense:	<u>(1,875)</u>	<u>(1,875)</u>	<u>(1,875)</u>	<u>-</u>	<u>(5,625)</u>	<u>(7,500)</u>	<u>1,875</u>	<u>(5,625)</u>	<u>-</u>
Total Non-operating Revenue & Expense:	242,138	17,541	21,476	-	281,155	53,981	227,174	270,192	10,963
Net Income:	400,796 90.04%	131,440 28.67%	135,826 31.29%	-	668,062 49.94%	439,414 35.98%	228,648 196.39%	718,902 49.07%	(50,840) 0.87%
Earnings Before Interest and Depreciation (EBIDA):	284,863 64.00%	240,104 52.36%	240,555 55.41%		765,522 57.22%	717,099 58.71%	48,423 -1.49%	827,325 56.47%	(61,803) 0.75%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	527,001	257,645	262,031	-	1,046,677	771,080	275,597	1,097,517	(50,840)
Debt Principal	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>	<u>-</u>	<u>37,500</u>	<u>37,500</u>	<u>-</u>	<u>37,500</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	514,501	245,145	249,531	-	1,009,177	733,580	275,597	1,060,017	(50,840)
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	245,145	249,531	-	1,009,177	733,580	275,597	1,060,017	(50,840)
Depreciation	<u>126,205</u>	<u>126,205</u>	<u>126,205</u>	<u>-</u>	<u>378,615</u>	<u>331,666</u>	<u>46,949</u>	<u>378,615</u>	<u>-</u>
Cash Accumulated For/(Taken From) Asset Replaceme	388,296	118,940	123,326	-	630,562	401,914	228,648	681,402	(50,840)

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 75.00%)	Variance To FY2019 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	514,501	245,145	249,531	-	1,009,177	733,580	275,597	1,060,017	(50,840)
CapEx, Accruals, and other Balance Sheet Changes	(45,831)	(26,914)	(426,193)	-	(498,938)	(121,320)	(377,618)	(498,938)	-
Increase in (Decrease in) Working Capital	468,670	218,231	(176,662)	-	510,239	612,260	(102,021)	561,079	(50,840)
Plus Beginning Total Working Capital	3,489,644	3,958,314	4,176,545		3,489,644	2,999,979	489,665	3,489,644	-
Equals Ending Total Working Capital:	3,958,314	4,176,545	3,999,883		3,999,883	3,612,239	387,644	4,050,723	(50,840)
Working Capital Detail:									
Repair Reserve (1% of PPE):	2,909,991	3,182,110	3,459,005		3,459,005				
Working Capital Designated for CapEx	948,323	894,435	440,878		440,878				
Undesignated Working Capital	100,000	100,000	100,000		100,000				
Total Working Capital:	3,958,314	4,176,545	3,999,883		3,999,883				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	2,068.20	1,637.06	1,755.38		1,779.81				
Total Working Capital Less Repair Reserve:	547.74	389.78	237.37		240.67				
Undesignated Working Capital	52.25	39.20	43.89		44.50				
Working Capital Calculation:									
Current Assets	4,035,638	4,241,369	4,064,707		4,064,707				
Current Liabilities	(14,824)	(14,824)	(14,824)		(14,824)				
CPLTD	(50,000)	(50,000)	(50,000)		(50,000)				
Total Working Capital	3,970,814	4,176,545	3,999,883		3,999,883				



Income Statement

Through 03/31/19

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	8,925.00	2,975.00	75	.00
	3101 - Totals	\$11,900.00	\$2,975.00	\$8,925.00	\$2,975.00	75%	\$0.00
	Department 310 - State Revenue Totals	\$11,900.00	\$2,975.00	\$8,925.00	\$2,975.00	75%	\$0.00
Department 340 - Operating Revenue							
3481							
3481.000	Dept Monthly Billings	1,666,901.00	31,984.00	287,856.00	1,379,045.00	17	185,952.00
3481.001	Dept Vehicle Sinking Fund	.00	93,049.00	837,441.00	(837,441.00)	+++	638,910.00
3481.002	Dept Fuel Revenue	262,830.00	11,425.49	111,898.92	150,931.08	43	113,460.80
3481.004	Dept Labor Revenue	.00	4,650.00	62,400.00	(62,400.00)	+++	58,125.00
3481.005	Dept Oil Revenue	.00	112.00	1,004.00	(1,004.00)	+++	1,248.00
3481.006	Dept Filters Revenue	.00	40.00	350.00	(350.00)	+++	440.00
3481.008	Dept Misc Revenue	.00	2,233.36	36,817.94	(36,817.94)	+++	41,409.41
	3481 - Totals	\$1,929,731.00	\$143,493.85	\$1,337,767.86	\$591,963.14	69%	\$1,039,545.21
3491							
3491.000	Jobbing-Labor	.00	4,064.06	4,064.06	(4,064.06)	+++	.00
	3491 - Totals	\$0.00	\$4,064.06	\$4,064.06	(\$4,064.06)	+++	\$0.00
	Department 340 - Operating Revenue Totals	\$1,929,731.00	\$147,557.91	\$1,341,831.92	\$587,899.08	70%	\$1,039,545.21
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	6,955.64	61,712.77	(712.77)	101	46,996.79
	3610 - Totals	\$61,000.00	\$6,955.64	\$61,712.77	(\$712.77)	101%	\$46,996.79
3620							
3620.000	Sale of Fixed Assets	.00	.00	.00	.00	+++	14,484.01
	3620 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$14,484.01
	Department 360 - Uses of Prop & Investment Totals	\$84,688.00	\$6,955.64	\$61,712.77	\$22,975.23	73%	\$61,480.80



Income Statement

Through 03/31/19

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 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	.00	225,067.00	.00	100	69,500.00
3950.200	Transfer In Electric	5,000.00	.00	.00	5,000.00	0	.00
3950.220	Transfer In Waste Water	.00	.00	.00	.00	+++	45,000.00
3950.320	Transfer In Bldg Maint	.00	.00	.00	.00	+++	60,000.00
	3950 - Totals	\$230,067.00	\$0.00	\$225,067.00	\$5,000.00	98%	\$174,500.00
	Department 390 - Cash Basis Receipts Totals	\$230,067.00	\$0.00	\$225,067.00	\$5,000.00	98%	\$174,500.00
	Division 300 - Revenue Totals	\$2,256,386.00	\$157,488.55	\$1,637,536.69	\$618,849.31	73%	\$1,282,824.91
	REVENUE TOTALS	\$2,256,386.00	\$157,488.55	\$1,637,536.69	\$618,849.31	73%	\$1,282,824.91
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	564.82	(564.82)	+++	775.82
	5202 - Totals	\$0.00	\$0.00	\$564.82	(\$564.82)	+++	\$775.82
5203							
5203.001	Electric	23,000.00	7,083.19	25,157.72	(2,157.72)	109	22,092.97



Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5203.005	Heating Fuel	5,800.00	1,152.45	4,549.26	1,250.74	78	4,173.98
5203	- Totals	\$28,800.00	\$8,235.64	\$29,706.98	(\$906.98)	103%	\$26,266.95
5204							
5204.000	Telephone	2,000.00	188.52	1,383.27	616.73	69	1,611.96
5204	- Totals	\$2,000.00	\$188.52	\$1,383.27	\$616.73	69%	\$1,611.96
5205							
5205.000	Insurance	94,361.00	7,911.12	79,363.34	14,997.66	84	68,869.37
5205	- Totals	\$94,361.00	\$7,911.12	\$79,363.34	\$14,997.66	84%	\$68,869.37
5206							
5206.000	Supplies	700.00	.00	104.64	595.36	15	153.15
5206	- Totals	\$700.00	\$0.00	\$104.64	\$595.36	15%	\$153.15
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	3,670.70	9,554.68	5,445.32	64	10,303.18
5208	- Totals	\$15,000.00	\$3,670.70	\$9,554.68	\$5,445.32	64%	\$10,303.18
5211							
5211.000	Data Processing Fees	10,535.00	877.92	7,901.28	2,633.72	75	7,544.25
5211.001	Information Technology Special Projects	1,559.00	.00	1,559.00	.00	100	.00
5211	- Totals	\$12,094.00	\$877.92	\$9,460.28	\$2,633.72	78%	\$7,544.25
5212							
5212.000	Contracted/Purchased Serv	7,500.00	497.26	6,758.28	741.72	90	6,918.88
5212	- Totals	\$7,500.00	\$497.26	\$6,758.28	\$741.72	90%	\$6,918.88
5214							
5214.000	Interdepartment Services	142,204.00	10,364.94	93,349.42	48,854.58	66	83,665.45
5214	- Totals	\$142,204.00	\$10,364.94	\$93,349.42	\$48,854.58	66%	\$83,665.45
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



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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	52.29	2,947.71	2	2,455.52
5223 - Totals		\$3,000.00	\$0.00	\$52.29	\$2,947.71	2%	\$2,455.52
5226							
5226.000	Advertising	500.00	.00	.00	500.00	0	91.80
5226 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$91.80
5231							
5231.000	Credit Card Expense	.00	.00	.00	.00	+++	3.50
5231 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$3.50
5290							
5290.000	Other Expenses	.00	30.00	844.00	(844.00)	+++	426.00
5290 - Totals		\$0.00	\$30.00	\$844.00	(\$844.00)	+++	\$426.00
Department 601 - Administration Totals		\$323,631.22	\$31,776.10	\$231,142.00	\$92,489.22	71%	\$209,139.58
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	112,528.00	13,070.85	77,833.60	34,694.40	69	72,727.84
5110.002	Holidays	.00	442.48	4,030.48	(4,030.48)	+++	4,490.20
5110.003	Sick Leave	.00	102.00	870.45	(870.45)	+++	1,539.21
5110.004	Overtime	.00	804.96	6,432.06	(6,432.06)	+++	5,373.10
5110 - Totals		\$112,528.00	\$14,420.29	\$89,166.59	\$23,361.41	79%	\$84,130.35
5120							
5120.001	Annual Leave	.00	161.80	13,650.16	(13,650.16)	+++	4,509.70
5120.002	SBS	6,898.06	893.87	6,302.63	595.43	91	5,433.61
5120.003	Medicare	1,631.66	211.45	1,490.84	140.82	91	1,285.30
5120.004	PERS	32,686.16	6,183.06	29,249.27	3,436.89	89	19,280.80
5120.005	Health Insurance	46,134.00	4,690.07	43,008.54	3,125.46	93	30,068.79
5120.006	Life Insurance	22.20	1.85	16.65	5.55	75	16.65
5120.007	Workmen's Compensation	6,087.90	788.89	4,997.93	1,089.97	82	5,129.94
5120 - Totals		\$93,459.98	\$12,930.99	\$98,716.02	(\$5,256.04)	106%	\$65,724.79
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



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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5204							
5204.000	Telephone	.00	.00	198.78	(198.78)	+++	.00
5204.001	Cell Phone Stipend	600.00	.00	.00	600.00	0	.00
5204 - Totals		\$600.00	\$0.00	\$198.78	\$401.22	33%	\$0.00
5206							
5206.000	Supplies	225,540.12	10,812.34	120,326.87	105,213.25	53	117,408.13
5206 - Totals		\$225,540.12	\$10,812.34	\$120,326.87	\$105,213.25	53%	\$117,408.13
5207							
5207.000	Repairs & Maintenance	70,000.00	2,238.76	32,545.63	37,454.37	46	27,257.19
5207 - Totals		\$70,000.00	\$2,238.76	\$32,545.63	\$37,454.37	46%	\$27,257.19
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	480.07
5223 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$480.07
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		\$522,228.10	\$40,402.38	\$341,103.86	\$181,124.24	65%	\$295,105.33
Department 670 - Fixed Assets							
7107							
7107.000	Fixed Assets-Vehicles	.00	.00	.00	.00	+++	.00
7107 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Department 670 - Fixed Assets Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
Division 600 - Operations Totals		\$845,859.32	\$72,178.48	\$572,245.86	\$273,613.46	68%	\$504,244.91
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	.00	80.92	728.28	(728.28)	+++	728.28
6201 - Totals		\$0.00	\$80.92	\$728.28	(\$728.28)	+++	\$728.28



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 640 - Depreciation/Amortization							
6205							
6205.000	Depreciation-Buildings	.00	2,292.33	20,630.97	(20,630.97)	+++	20,630.97
	6205 - Totals	\$0.00	\$2,292.33	\$20,630.97	(\$20,630.97)	+++	\$20,630.97
6206							
6206.000	Depreciation-Machinery	.00	2,410.26	21,692.34	(21,692.34)	+++	15,957.18
	6206 - Totals	\$0.00	\$2,410.26	\$21,692.34	(\$21,692.34)	+++	\$15,957.18
6207							
6207.000	Depreciation-Vehicles	.00	37,284.79	335,563.11	(335,563.11)	+++	294,349.14
	6207 - Totals	\$0.00	\$37,284.79	\$335,563.11	(\$335,563.11)	+++	\$294,349.14
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$42,068.30	\$378,614.70	(\$378,614.70)	+++	\$331,665.57
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	668,725.68	58,614.00	555,051.17	113,674.51	83	220,196.53
	7107 - Totals	\$668,725.68	\$58,614.00	\$555,051.17	\$113,674.51	83%	\$220,196.53
	Division 670 - Fixed Assets Totals	\$668,725.68	\$58,614.00	\$555,051.17	\$113,674.51	83%	\$220,196.53
	EXPENSE TOTALS	\$1,572,085.00	\$172,860.78	\$1,505,911.73	\$66,173.27	96%	\$1,056,107.01
Fund 310 - Central Garage Fund Totals							
	REVENUE TOTALS	2,256,386.00	157,488.55	1,637,536.69	618,849.31	73%	1,282,824.91



Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	Proprietary Funds						
Fund Type	Internal Service Funds						
	EXPENSE TOTALS	1,572,085.00	172,860.78	1,505,911.73	66,173.27	96%	1,056,107.01
Fund	310 - Central Garage Fund Net Gain (Loss)	\$684,301.00	(\$15,372.23)	\$131,624.96	(\$552,676.04)	19%	\$226,717.90
Fund Type	Internal Service Funds Totals						
	REVENUE TOTALS	2,256,386.00	157,488.55	1,637,536.69	618,849.31	73%	1,282,824.91
	EXPENSE TOTALS	1,572,085.00	172,860.78	1,505,911.73	66,173.27	96%	1,056,107.01
Fund Type	Internal Service Funds Net Gain (Loss)	\$684,301.00	(\$15,372.23)	\$131,624.96	(\$552,676.04)	19%	\$226,717.90
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	2,256,386.00	157,488.55	1,637,536.69	618,849.31	73%	1,282,824.91
	EXPENSE TOTALS	1,572,085.00	172,860.78	1,505,911.73	66,173.27	96%	1,056,107.01
Fund Category	Proprietary Funds Net Gain (Loss)	\$684,301.00	(\$15,372.23)	\$131,624.96	(\$552,676.04)	19%	\$226,717.90
	Grand Totals						
	REVENUE TOTALS	2,256,386.00	157,488.55	1,637,536.69	618,849.31	73%	1,282,824.91
	EXPENSE TOTALS	1,572,085.00	172,860.78	1,505,911.73	66,173.27	96%	1,056,107.01
	Grand Total Net Gain (Loss)	\$684,301.00	(\$15,372.23)	\$131,624.96	(\$552,676.04)	19%	\$226,717.90



Balance Sheet

Through 03/31/19

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.	4,089,486.06	3,587,169.05	502,317.01	14.00
1030 - Totals		\$4,089,486.06	\$3,587,169.05	\$502,317.01	14.00%
1200					
1200.020	Prepaid Insurance	25,744.40	24,236.68	1,507.72	6.22
1200.030	Prepaid Workers Compensation Insurance	4,571.96	3,506.39	1,065.57	30.39
1200 - Totals		\$30,316.36	\$27,743.07	\$2,573.29	9.28%
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	(12,866.03)	(11,894.99)	(971.04)	(8.16)
1610 - Totals		(\$12,866.03)	(\$11,894.99)	(\$971.04)	(8.16%)



Balance Sheet

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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	(517,614.58)	(490,106.62)	(27,507.96)	(5.61)
1640 - Totals		(\$517,614.58)	(\$490,106.62)	(\$27,507.96)	(5.61%)
1650					
1650.000	Accumulated Depr Equipmnt	(821,368.85)	(798,195.53)	(23,173.32)	(2.90)
1650 - Totals		(\$821,368.85)	(\$798,195.53)	(\$23,173.32)	(2.90%)
1660					
1660.000	Accumulated Depr Vehicles	(4,173,281.41)	(4,295,885.91)	122,604.50	2.85
1660 - Totals		(\$4,173,281.41)	(\$4,295,885.91)	\$122,604.50	2.85%
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		\$7,308,469.81	\$7,173,401.08	\$135,068.73	1.88%
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 03/31/19

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	5,494,182.00	4,334,113.00	1,160,069.00	26.77
	2910 - Totals	\$5,494,182.00	\$4,334,113.00	\$1,160,069.00	26.77%
2920					
2920.000	Undesignated/Re. Earnings	380,072.55	1,268,434.61	(888,362.06)	(70.04)
	2920 - Totals	\$380,072.55	\$1,268,434.61	(\$888,362.06)	(70.04%)
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	\$6,777,384.96	\$6,505,678.02	\$271,706.94	4.18%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(1,637,536.69)			
	Fund Expenses	1,505,911.73			
	FUND EQUITY TOTALS	\$6,909,009.92	\$6,505,678.02	\$403,331.90	6.20%
	LIABILITIES AND FUND EQUITY TOTALS	\$7,308,469.81	\$6,946,683.18	\$361,786.63	5.21%
Fund	310 - Central Garage Fund Totals	\$0.00	\$226,717.90	(\$226,717.90)	(100.00%)
Fund Type	Internal Service Funds Totals	\$0.00	\$226,717.90	(\$226,717.90)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$226,717.90	(\$226,717.90)	(100.00%)
	Grand Totals	\$0.00	\$226,717.90	(\$226,717.90)	(100.00%)

Building Maintenance Fund

Financial Analysis

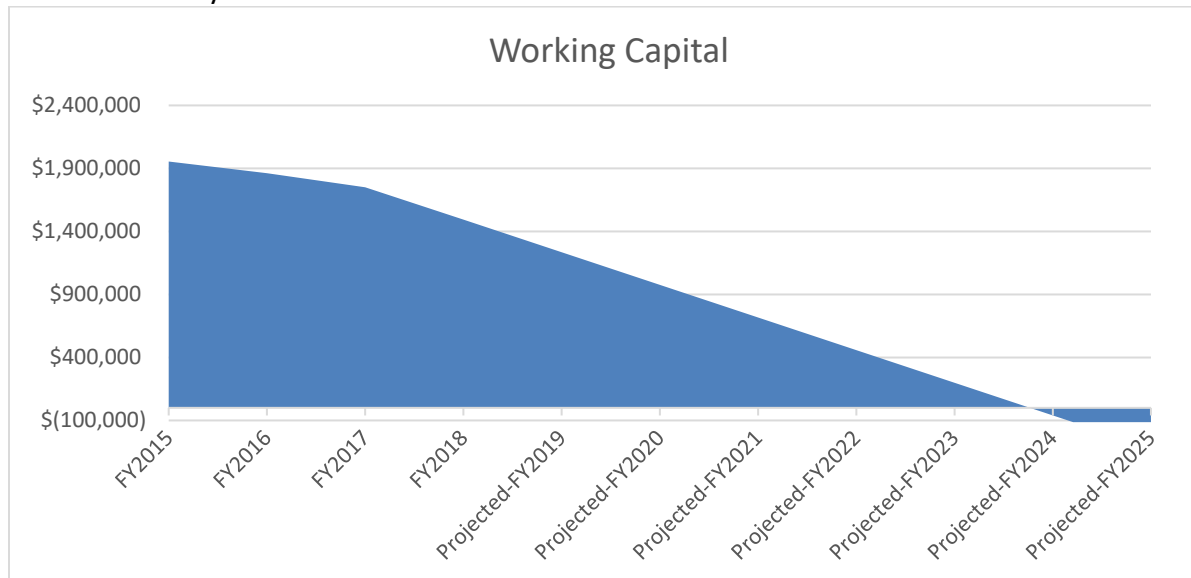
As Of, And For the Fiscal Year Ending March 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	361,242	 Greater 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)	289,221	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)	(171,803)	 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)	(142,047)	 Smaller 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>))	(142,047)	 Smaller Deficit 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)	1,351,618	 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)	657.08	 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 - 75.00%)	Variance To FY2019 Plan
Revenue:									
Building Maintenance Charges	88,071	141,208	117,713	-	346,992	329,522	17,470	479,940	(132,948)
Other Operating Revenue	-	9,500	4,750	-	14,250	-	14,250	36,750	(22,500)
Total Revenue:	88,071	150,708	122,463	-	361,242	329,522	31,720	516,690	(155,448)
Cost of Sales:									
Operations	73,948	141,129	120,528	-	335,605	427,166	91,561	627,984	292,379
Depreciation	220	220	220	-	660	3,961	3,301	660	-
Total Cost of Sales:	74,168	141,349	120,748	-	336,265	431,127	94,862	628,644	292,379
Gross Margin:	13,903 15.79%	9,359 6.21%	1,715 1.40%	-	24,977 6.91%	(101,605) -30.83%	126,582 37.75%	(111,954) -21.67%	136,931 28.58%
Selling and Administrative Expenses	59,534	63,444	74,462	-	197,440	128,159	(69,281)	194,282	(3,158)
Earnings (Loss) Before Interest (EBI):	(45,631) -51.81%	(54,085) -35.89%	(72,747) -59.40%	-	(172,463) -47.74%	(229,764) -69.73%	57,301 21.98%	(306,236) -59.27%	133,773 11.53%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	15,852	24,350	20,414	-	60,616	51,913	8,703	130,974	(70,358)
Interest Expense and Transfers Out:	(30,200)	-	-	-	(30,200)	-	(30,200)	(30,200)	-
Total Non-operating Revenue & Expense:	(14,348)	24,350	20,414	-	30,416	51,913	(21,497)	100,774	(70,358)
Net Income (Loss):	(59,979) -68.10%	(29,735) -19.73%	(52,333) -42.73%	-	(142,047) -39.32%	(177,851) -53.97%	35,804 112.88%	(205,462) -39.77%	63,415 0.44%
Earnings (Loss) Before Interest and Depreciation (EBID)	(45,411) -51.56%	(53,865) -35.74%	(72,527) -59.22%	-	(171,803) -47.56%	(225,803) -68.52%	54,000 20.97%	(305,576) -59.14%	133,773 11.58%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	(59,759)	(29,515)	(52,113)	-	(141,387)	(173,890)	32,503	(204,802)	63,415
Debt Principal	-	-	-	-	-	-	-	-	-
Debt Principal Coverage Surplus/Deficit	(59,759)	(29,515)	(52,113)	-	(141,387)	(173,890)	32,503	(204,802)	63,415
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)	(29,515)	(52,113)	-	(141,387)	(173,890)	32,503	(204,802)	63,415
Depreciation	220	220	220	-	660	3,961	(3,301)	660	-
Cash Accumulated For/(Taken From) Asset Replaceme	(59,979)	(29,735)	(52,333)	-	(142,047)	(177,851)	35,804	(205,462)	63,415

	Jul-Sep 2018	Oct-Dec 2018	Jan-Mar 2019	Apr-Jun 2019	FY2019 YTD	FY2018 YTD	Variance To FY2018 YTD	FY2019 Plan (S/L - 75.00%)	Variance To FY2019 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	(59,759)	(29,515)	(52,113)	-	(141,387)	(173,890)	32,503	(204,802)	63,415
CapEx, Accruals, and other Balance Sheet Changes	-	(1)	1	-	-	-	-	-	-
Increase in (Decrease in) Working Capital	(59,759)	(29,516)	(52,112)	-	(141,387)	(173,890)	32,503	(204,802)	63,415
Plus Beginning Total Working Capital	1,493,005	1,433,246	1,403,730		1,493,005	1,751,720	(258,715)	1,493,005	-
Equals Ending Total Working Capital:	1,433,246	1,403,730	1,351,618		1,351,618	1,577,830	(226,212)	1,288,203	63,415
Working Capital Detail:									
Sinking Fund & Repair Reserve	1,333,246	1,303,730	1,251,618		1,251,618				
Working Capital Designated for CapEx	-	-	-		-				
Undesignated Working Capital	100,000	100,000	100,000		100,000				
Total Working Capital:	1,433,246	1,403,730	1,351,618		1,351,618				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	799.01	626.14	632.52		657.08				
Total Working Capital Less Repair Reserve:	55.75	44.61	46.80		48.61				
Undesignated Working Capital	55.75	44.61	46.80		48.61				
Working Capital Calculation:									
Current Assets	1,455,736	1,426,220	1,374,108		1,374,108				
Current Liabilities	(22,490)	(22,490)	(22,490)		(22,490)				
CPLTD	-	-	-		-				
Total Working Capital	1,433,246	1,403,730	1,351,618		1,351,618				



Income Statement

Through 03/31/19

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	14,250.00	4,750.00	75	.00
	3101 - Totals	\$19,000.00	\$4,750.00	\$14,250.00	\$4,750.00	75%	\$0.00
	Department 310 - State Revenue Totals	\$19,000.00	\$4,750.00	\$14,250.00	\$4,750.00	75%	\$0.00
Department 340 - Operating Revenue							
3491							
3491.000	Jobbing-Labor	639,920.00	117,713.16	346,992.38	292,927.62	54	329,522.23
	3491 - Totals	\$639,920.00	\$117,713.16	\$346,992.38	\$292,927.62	54%	\$329,522.23
	Department 340 - Operating Revenue Totals	\$639,920.00	\$117,713.16	\$346,992.38	\$292,927.62	54%	\$329,522.23
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	2,239.87	22,581.77	7,418.23	75	23,137.54
	3610 - Totals	\$30,000.00	\$2,239.87	\$22,581.77	\$7,418.23	75%	\$23,137.54
	Department 360 - Uses of Prop & Investment Totals	\$30,000.00	\$2,239.87	\$22,581.77	\$7,418.23	75%	\$23,137.54
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	4,055.21	38,034.12	69,097.88	36	28,774.64
	3950 - Totals	\$107,132.00	\$4,055.21	\$38,034.12	\$69,097.88	36%	\$28,774.64
	Department 390 - Cash Basis Receipts Totals	\$107,132.00	\$4,055.21	\$38,034.12	\$69,097.88	36%	\$28,774.64
	Division 300 - Revenue Totals	\$863,552.00	\$128,758.24	\$421,858.27	\$441,693.73	49%	\$381,434.41
	REVENUE TOTALS	\$863,552.00	\$128,758.24	\$421,858.27	\$441,693.73	49%	\$381,434.41



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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	9,129.60	53,473.44	26,793.76	67	53,447.52
5110.002	Holidays	.00	.00	1,217.28	(1,217.28)	+++	584.96
5110.003	Sick Leave	.00	.00	2,738.88	(2,738.88)	+++	.00
5110 - Totals		\$80,267.20	\$9,129.60	\$57,429.60	\$22,837.60	72%	\$54,032.48
5120							
5120.001	Annual Leave	.00	.00	608.64	(608.64)	+++	1,462.40
5120.002	SBS	4,920.50	561.18	3,571.55	1,348.95	73	3,415.60
5120.003	Medicare	1,163.87	132.75	844.82	319.05	73	807.93
5120.004	PERS	21,965.68	3,751.50	17,997.34	3,968.34	82	12,208.94
5120.005	Health Insurance	37,397.52	2,800.49	25,204.41	12,193.11	67	23,585.64
5120.006	Life Insurance	8.04	.67	6.03	2.01	75	5.98
5120.007	Workmen's Compensation	409.24	46.69	297.16	112.08	73	328.17
5120 - Totals		\$65,864.85	\$7,293.28	\$48,529.95	\$17,334.90	74%	\$41,814.66
5201							
5201.000	Training and Travel	4,100.00	.00	.00	4,100.00	0	3,236.82
5201 - Totals		\$4,100.00	\$0.00	\$0.00	\$4,100.00	0%	\$3,236.82
5202							
5202.000	Uniforms	400.00	.00	89.71	310.29	22	.00
5202 - Totals		\$400.00	\$0.00	\$89.71	\$310.29	22%	\$0.00
5204							
5204.000	Telephone	480.00	.00	.00	480.00	0	160.00
5204.001	Cell Phone Stipend	900.00	25.00	225.00	675.00	25	225.00
5204 - Totals		\$1,380.00	\$25.00	\$225.00	\$1,155.00	16%	\$385.00
5206							
5206.000	Supplies	.00	9.87	800.53	(800.53)	+++	1,110.50
5206 - Totals		\$0.00	\$9.87	\$800.53	(\$800.53)	+++	\$1,110.50
5211							
5211.000	Data Processing Fees	13,285.00	1,107.08	9,963.72	3,321.28	75	9,567.00
5211.001	Information Technology Special Projects	1,559.00	.00	1,559.00	.00	100	.00
5211 - Totals		\$14,844.00	\$1,107.08	\$11,522.72	\$3,321.28	78%	\$9,567.00
5212							
5212.000	Contracted/Purchased Serv	.00	.00	2,282.94	(2,282.94)	+++	2,443.54
5212 - Totals		\$0.00	\$0.00	\$2,282.94	(\$2,282.94)	+++	\$2,443.54



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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	12,531.68	58,311.40	10,231.60	85	.00
	5214 - Totals	\$68,543.00	\$12,531.68	\$58,311.40	\$10,231.60	85%	\$0.00
5221							
5221.000	Transportation/Vehicles	23,643.00	3,487.55	18,247.80	5,395.20	77	15,568.80
	5221 - Totals	\$23,643.00	\$3,487.55	\$18,247.80	\$5,395.20	77%	\$15,568.80
	Department 601 - Administration Totals	\$259,042.05	\$33,584.06	\$197,439.65	\$61,602.40	76%	\$128,158.80
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	135,886.40	12,511.99	74,292.27	61,594.13	55	82,779.65
5110.002	Holidays	.00	433.04	3,561.48	(3,561.48)	+++	3,429.76
5110.003	Sick Leave	.00	240.81	2,911.20	(2,911.20)	+++	3,575.62
5110.004	Overtime	7,500.00	1,040.94	4,527.15	2,972.85	60	5,455.87
5110.010	Temp Wages	6,534.00	.00	.00	6,534.00	0	.00
	5110 - Totals	\$149,920.40	\$14,226.78	\$85,292.10	\$64,628.30	57%	\$95,240.90
5120							
5120.001	Annual Leave	7,825.00	1,611.36	11,435.71	(3,610.71)	146	3,200.77
5120.002	SBS	9,669.95	973.94	5,993.78	3,676.17	62	6,048.26
5120.003	Medicare	2,287.30	230.38	1,417.78	869.52	62	1,430.66
5120.004	PERS	39,237.80	6,491.38	28,326.40	10,911.40	72	21,437.15
5120.005	Health Insurance	63,419.04	3,844.36	38,112.48	25,306.56	60	47,316.75
5120.006	Life Insurance	28.32	2.36	21.24	7.08	75	21.13
5120.007	Workmen's Compensation	10,700.17	1,224.97	7,078.52	3,621.65	66	7,085.99
5120.008	Unemployment	.00	.00	.00	.00	+++	370.00
	5120 - Totals	\$133,167.58	\$14,378.75	\$92,385.91	\$40,781.67	69%	\$86,910.71
5201							
5201.000	Training and Travel	.00	.00	.00	.00	+++	100.00
	5201 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$100.00
5202							
5202.000	Uniforms	.00	.00	334.18	(334.18)	+++	.00
	5202 - Totals	\$0.00	\$0.00	\$334.18	(\$334.18)	+++	\$0.00
5204							
5204.000	Telephone	1,284.00	80.00	360.00	924.00	28	160.00



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Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5204.001	Cell Phone Stipend	.00	50.00	1,050.00	(1,050.00)	+++	225.00
5204 - Totals		\$1,284.00	\$130.00	\$1,410.00	(\$126.00)	110%	\$385.00
5206							
5206.000	Supplies	32,030.00	3,739.96	27,482.12	4,547.88	86	22,005.32
5206 - Totals		\$32,030.00	\$3,739.96	\$27,482.12	\$4,547.88	86%	\$22,005.32
5207							
5207.000	Repairs & Maintenance	23,030.00	.00	7,315.04	15,714.96	32	1,845.62
5207 - Totals		\$23,030.00	\$0.00	\$7,315.04	\$15,714.96	32%	\$1,845.62
5212							
5212.000	Contracted/Purchased Serv	221,512.00	11,946.93	121,111.94	100,400.06	55	78,798.37
5212 - Totals		\$221,512.00	\$11,946.93	\$121,111.94	\$100,400.06	55%	\$78,798.37
5214							
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	78,580.53
5214 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$78,580.53
5223							
5223.000	Tools & Small Equipment	5,064.00	.00	20.99	5,043.01	0	2,802.96
5223 - Totals		\$5,064.00	\$0.00	\$20.99	\$5,043.01	0%	\$2,802.96
5227							
5227.002	Rent-Equipment	2,500.00	.00	.00	2,500.00	0	236.75
5227 - Totals		\$2,500.00	\$0.00	\$0.00	\$2,500.00	0%	\$236.75
5290							
5290.000	Other Expenses	950.00	.00	252.90	697.10	27	259.42
5290 - Totals		\$950.00	\$0.00	\$252.90	\$697.10	27%	\$259.42
Department 630 - Operations Totals		\$569,457.98	\$44,422.42	\$335,605.18	\$233,852.80	59%	\$367,165.58
Division 600 - Operations Totals		\$828,500.03	\$78,006.48	\$533,044.83	\$295,455.20	64%	\$495,324.38
Division 640 - Depreciation/Amortization							
6206							
6206.000	Depreciation-Machinery	.00	73.35	660.15	(660.15)	+++	3,960.81
6206 - Totals		\$0.00	\$73.35	\$660.15	(\$660.15)	+++	\$3,960.81
Division 640 - Depreciation/Amortization Totals		\$0.00	\$73.35	\$660.15	(\$660.15)	+++	\$3,960.81



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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	.00	30,200.00	.00	100	60,000.00
7200 - Totals		\$30,200.00	\$0.00	\$30,200.00	\$0.00	100%	\$60,000.00
Division 680 - Transfers Between Funds Totals		\$30,200.00	\$0.00	\$30,200.00	\$0.00	100%	\$60,000.00
EXPENSE TOTALS		\$858,700.03	\$78,079.83	\$563,904.98	\$294,795.05	66%	\$559,285.19
Fund 320 - Building Maintenance Fund Totals							
REVENUE TOTALS		863,552.00	128,758.24	421,858.27	441,693.73	49%	381,434.41
EXPENSE TOTALS		858,700.03	78,079.83	563,904.98	294,795.05	66%	559,285.19
Fund 320 - Building Maintenance Fund Net Gain (Loss)		\$4,851.97	\$50,678.41	(\$142,046.71)	(\$146,898.68)	(2,928%)	(\$177,850.78)
Fund Type Internal Service Funds Totals							
REVENUE TOTALS		863,552.00	128,758.24	421,858.27	441,693.73	49%	381,434.41
EXPENSE TOTALS		858,700.03	78,079.83	563,904.98	294,795.05	66%	559,285.19
Fund Type Internal Service Funds Net Gain (Loss)		\$4,851.97	\$50,678.41	(\$142,046.71)	(\$146,898.68)	(2,928%)	(\$177,850.78)
Fund Category Proprietary Funds Totals							
REVENUE TOTALS		863,552.00	128,758.24	421,858.27	441,693.73	49%	381,434.41
EXPENSE TOTALS		858,700.03	78,079.83	563,904.98	294,795.05	66%	559,285.19
Fund Category Proprietary Funds Net Gain (Loss)		\$4,851.97	\$50,678.41	(\$142,046.71)	(\$146,898.68)	(2,928%)	(\$177,850.78)
Grand Totals							
REVENUE TOTALS		863,552.00	128,758.24	421,858.27	441,693.73	49%	381,434.41
EXPENSE TOTALS		858,700.03	78,079.83	563,904.98	294,795.05	66%	559,285.19
Grand Total Net Gain (Loss)		\$4,851.97	\$50,678.41	(\$142,046.71)	(\$146,898.68)	(2,928%)	(\$177,850.78)



Balance Sheet

Through 03/31/19

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.	1,386,675.31	1,581,947.49	(195,272.18)	(12.34)
1030 - Totals		\$1,386,675.31	\$1,581,947.49	(\$195,272.18)	(12.34%)
1200					
1200.030	Prepaid Workers Compensation Insurance	10,610.68	7,852.72	2,757.96	35.12
1200 - Totals		\$10,610.68	\$7,852.72	\$2,757.96	35.12%
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	(26,518.08)	(28,938.58)	2,420.50	8.36
1650 - Totals		(\$26,518.08)	(\$28,938.58)	\$2,420.50	8.36%
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	\$1,414,785.15	\$1,690,476.87	(\$275,691.72)	(16.31%)
	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 03/31/19

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	1,122,141.06	1,448,050.76	(325,909.70)	(22.51)
	2920 - Totals	\$1,122,141.06	\$1,448,050.76	(\$325,909.70)	(22.51%)
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	\$1,113,740.08	\$1,439,649.78	(\$325,909.70)	(22.64%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(421,858.27)			
	Fund Expenses	563,904.98			
	FUND EQUITY TOTALS	\$971,693.37	\$1,439,649.78	(\$467,956.41)	(32.50%)
	LIABILITIES AND FUND EQUITY TOTALS	\$1,414,785.15	\$1,868,327.65	(\$453,542.50)	(24.28%)
Fund	320 - Building Maintenance Fund Totals	\$0.00	(\$177,850.78)	\$177,850.78	100.00%
Fund Type	Internal Service Funds Totals	\$0.00	(\$177,850.78)	\$177,850.78	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$177,850.78)	\$177,850.78	100.00%
	Grand Totals	\$0.00	(\$177,850.78)	\$177,850.78	100.00%