



# CITY AND BOROUGH OF SITKA

ASSEMBLY CHAMBERS  
330 Harbor Drive  
Sitka, AK  
(907)747-1811

## Meeting Agenda

### City and Borough Assembly

*Mayor Matthew Hunter  
Deputy Mayor Steven Eisenbeisz,  
Vice Deputy Mayor Bob Potrzuski,  
Aaron Bean, Kevin Knox, Dr. Richard Wein,  
Benjamin Miyasato*

*Municipal Administrator: Keith Brady  
Municipal Attorney: Brian Hanson  
Municipal Clerk: Sara Peterson*

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Tuesday, July 10, 2018

6:00 PM

Assembly Chambers

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#### **WORK SESSION 5:00 PM**

[18-130](#)

Work Session: Continuation of Sitka local hazard mitigation plan project development (Maegan Bosak and Jill Missal)

Attachments: [Sitka Mitigation Plan..pdf](#)

#### **REGULAR MEETING**

##### **I. CALL TO ORDER**

##### **II. FLAG SALUTE**

##### **III. ROLL CALL**

##### **IV. CORRESPONDENCE/AGENDA CHANGES**

[18-135](#)

Reminders, Calendars and General Correspondence

Attachments: [Reminders and Calendars.pdf](#)

[3-31-18 City and Borough of Sitka Interim Financial Statements.pdf](#)

[Local Purchase Counts-Quarters-FY18Q3.pdf](#)

[Local Purchase Counts-Quarters-FY18Q4.pdf](#)

##### **V. CEREMONIAL MATTERS**

[18-128](#)

Ceremonial - Sitka Community Playground Volunteers

Attachments: [Sitka Community Playground Certificate.pdf](#)

**VI. SPECIAL REPORTS: Government to Government, Municipal Boards/Commissions/Committees, Sitka Community Hospital, Municipal Departments, School District, Students and Guests (five minute time limit)**

[18-129](#) Special Reports: 1) Hospital RFP Consultants - Sarah Cave and Steve Huebner and 2) Sitka Community Hospital - Rob Allen

**Attachments:** [Special Reports.pdf](#)

**VII. PERSONS TO BE HEARD**

*Public participation on any item off the agenda. All public testimony is not to exceed 3 minutes for any individual, unless the mayor imposes other time constraints at the beginning of the agenda item.*

**VIII. REPORTS**

**a. Mayor, b. Administrator, c. Attorney, d. Liaison Representatives, e. Clerk, f. Other**

**IX. CONSENT AGENDA**

*All matters under Item IX Consent Agenda are considered to be routine and will be enacted by one motion. There will be no separate discussion of these items. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately.*

**A** [18-131](#) Approve the minutes of the June 26 Assembly meeting

**Attachments:** [Consent and Minutes June 26.pdf](#)

**B** [18-132](#) Approve a standard marijuana cultivation facility license renewal for Michael Daly dba Northern Lights Indoor Gardens, LLC at 1321 Sawmill Creek Road Suite O and P

**Attachments:** [Motion Northern Lights cultivation.pdf](#)

[LG Renewal Notice - Standard Marijuana Cultivation Facility - Northern Lights Ir](#)

[10136 MJ-20 Renewal Application Certifications.pdf](#)

[10136 Online Renewal Application Redacted.pdf](#)

[10136 Entity Documents.pdf](#)

[10136 POPPP.pdf](#)

- C      [18-133](#)      Approve a retail marijuana store license renewal for Michael Daly dba Northern Lights Indoor Gardens, LLC at 1321 Sawmill Creek Road Suite O and P

**Attachments:** [Motion Northern Lights retail.pdf](#)

[LG Renewal Notice - Retail Marijuana Store - Northern Lights Indoor Gardens. l](#)

[10138 MJ-20 Renewal Application Certifications.pdf](#)

[10138 Online Renewal Application\\_Redacted.pdf](#)

[10138 Entity Documents.pdf](#)

[10138 POPPP.pdf](#)

- D      [18-134](#)      Approve a retail marijuana store license renewal for Anna M Cleaver dba Weed Dudes at 1321 Sawmill Creek Road Suite J

**Attachments:** [Motion Weed Dudes retail.pdf](#)

[LG Renewal Notice - Retail Marijuana Store - Weed Dudes License #10220.pdf](#)

[10220 MJ-20 Renewal Application Certifications.pdf](#)

[10220 Online Renewal Application\\_Redacted.pdf](#)

[10220 POPPP.PDF](#)

X.      **BOARD, COMMISSION, COMMITTEE APPOINTMENTS**

*None.*

XI.      **UNFINISHED BUSINESS:**

- E      [18-126](#)      Discussion / Direction / Decision on the contract with the Greater Sitka Chamber of Commerce, Inc., provider of Convention and Visitor Bureau Services (executive session)

**Attachments:** [Motion and Memo Chamber of Commerce.pdf](#)

- F      [18-114](#)      Approve a lease agreement between Trident Seafoods Corporation and the City and Borough of Sitka for Block 4, Lot 6 of the Gary Paxton Industrial Park - request to rescind action taken June 26, 2018

**Attachments:** [Motion to Rescind Trident Seafoods lease.pdf](#)

[June 26 draft minutes Trident lease June 26.pdf](#)

[Memo Trident Lease.pdf](#)

[Lease TRIDENT LOT 6 Final.pdf](#)

[Trident Lot 6 lease exhibit A001.pdf](#)

[Trident Entity details.pdf](#)

[2016useplan 11.02.16.pdf](#)

[GPIPstrategicplan2017approved.pdf](#)

[2018 LOI Business Proposal GPIP 3.pdf](#)

[GPIP Mtg051018Minutes.pdf](#)

**XII. NEW BUSINESS:**

- G**      [18-137](#)      Approve the proposed adjustments to the Gary Paxton Industrial Park Port Tariff No. 1  
*Attachments:* [Motion and Memo GPIIP Port Dock Tariff.pdf](#)  
[Master Tariff 3-6-2018 FINAL Protected rev 2.pdf](#)
- H**      [18-136](#)      Approve a lease agreement between the Sitka Historical Society, Inc. and the City and Borough of Sitka for a portion of 330 Harbor Drive  
*Attachments:* [Motion Memo and Historical Society Lease.pdf](#)
- I**      [18-138](#)      Approve the extension of agreement between Seafood Producers Cooperative and the City and Borough of Sitka regarding the Sitka Marine Service Center  
*Attachments:* [Motion and Memo SPC lease extension.pdf](#)  
[2018\\_Extension Marine Service Center\\_SPC.pdf](#)  
[SMSC Lease.pdf](#)  
[SPC Extension and Lease Agreement reduced file size.pdf](#)
- J**      [ORD 18-30](#)      Making supplemental appropriations for Fiscal Year 2019 (E911 Software System Acquisition) 1st reading  
*Attachments:* [Motion Memo and Ord 2018-30.pdf](#)
- K**      [ORD 18-31](#)      Amending Title 4 "Revenue and Finance" of the Sitka General Code by modifying Chapter 4.09 "Sales Tax" at Section 4.09.100 "Exemptions" by including an exemption for sales tax on groceries and residential utilities and amending Section 4.09.420 "Definitions" by adding a definition for groceries (1st reading)  
*Attachments:* [Motion and Ord 2018-31.pdf](#)
- L**      [ORD 18-32](#)      Amending Article XIII "Taxation", Section 13.03 "Property Tax Limit", of the Home Rule Charter of the City and Borough of Sitka, by increasing the property tax levy limit by two tenths of one percent (2 mills), from six tenths of one percent (6 mills) to eight tenths of one percent (8 mills) of the assessed valuation of the property to be taxed; and, submitting the question of such an amendment to the qualified voters at a regular election on October 2, 2018 (1st reading - ballot proposition)  
*Attachments:* [Motion and Ord 2018-32.pdf](#)
- M**      [ORD 18-33](#)      Amending Title 4 "Revenue and Finance" of the Sitka General Code by modifying Chapter 4.24 "Transient Lodging Tax" and Chapter 4.09 "Sales Tax", by exempting transient lodging rent from sales tax (1st reading)  
*Attachments:* [Motion and Ord 2018-33.pdf](#)



- N**      [ORD 18-34](#)      Amending Title 4 "Revenue and Finance" of the Sitka General Code, by modifying Chapter 4.24 "Transient Lodging Tax", Section 4.24.020 "Imposition of Transient Lodging Tax"; and, submitting the question of such an amendment to the qualified voters at a regular election on October 2, 2018 (1st reading - ballot proposition)

Attachments: [Motion and Ord 2018-34.pdf](#)

**XIII.      PERSONS TO BE HEARD:**

*Public participation on any item on or off the agenda. Not to exceed 3 minutes for any individual.*

**XIV.      EXECUTIVE SESSION**

**XV.      ADJOURNMENT**

*Note: Detailed information on these agenda items can be found on the City website at <https://sitka.legistar.com/Calendar.aspx> or by contacting the Municipal Clerk's Office at City Hall, 100 Lincoln Street or 747-1811. A hard copy of the Assembly packet is available at the Sitka Public Library. Assembly meetings are aired live on KCAW FM 104.7 and via video streaming from the City's website. To receive Assembly agenda notifications, sign up with GovDelivery on the City website.*

*Sara Peterson, MMC, Municipal Clerk  
Publish: July 6*



# CITY AND BOROUGH OF SITKA

## Legislation Details

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**File #:** 18-130      **Version:** 1      **Name:**

**Type:** Item      **Status:** AGENDA READY

**File created:** 7/3/2018      **In control:** City and Borough Assembly

**On agenda:** 7/10/2018      **Final action:**

**Title:** Work Session: Continuation of Sitka local hazard mitigation plan project development (Maegan Bosak and Jill Missal)

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** [Sitka Mitigation Plan..pdf](#)

Date	Ver.	Action By	Action	Result
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**Work Session:**  
**Continuation of Sitka local hazard**  
**mitigation plan project development**  
**-Maegan Bosak and Jill Missal**

# **CBS Hazard Mitigation Plan**

**Draft**

**2018 UPDATE**

JUNE 18, 2018

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## City and Borough of Sitka All-Hazards Mitigation Plan

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## City and Borough of Sitka All-Hazards Mitigation Plan

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## City and Borough of Sitka All-Hazards Mitigation Plan

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## City and Borough of Sitka All-Hazards Mitigation Plan

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### RECORD OF PLAN UPDATE AND APPROVAL

The City and Borough of Sitka All-Hazards Mitigation Plan is required to be updated once every five years and submitted to the Assembly for adoption, and to the Federal Emergency Management Agency for approval. The City may update the plan on a more frequent basis as needed.

*More detailed information about plan updates and requirements is found throughout the document.*

Date of Update	Date of City Adoption	Date of FEMA Approval
INITIAL PLAN DATES		INITIAL PLAN DATES
[INSERT DATE]	[INSERT DATE]	[INSERT DATE]

**ACRONYMS**

AEIC	Alaska Earthquake Information Center
AEIS	Alaska Economic Information System
AOR	Area of Responsibility
CFR	Code of Federal Regulations
DART	Deep Ocean Assessment and Reporting Tsunamis
DCCED	(Alaska) Department of Commerce, Community and Economic Development
DCRA	(DCCED) Division of Community and Regional Affairs
DGGS	(Alaska) Division of Geological and Geophysical Surveys
DHS&EM	(Alaska) Division of Homeland Security and Emergency Management
DNR	(Alaska) Department of Natural Resources
DOT&PF	(Alaska) Department of Transportation & Public Facilities
EOC	Emergency Operations Center
EOP	Emergency Operations Plan
FEMA	Federal Emergency Management Agency
HMP	Hazard Mitigation Plan
HMPG	Hazard Mitigation Planning Grant
LEPC	Local Emergency Planning Committee
MHMP	Multi-Hazard Mitigation Plan
NFIP	National Flood Insurance Program
NOAA	National Oceanographic and Atmospheric Administration
NTHMP	National Tsunami Hazard Mitigation Program
NWS	National Weather Service
PDM	Pre Disaster Mitigation
SBA	Small Business Administration
SERC	State Emergency Response Commission
SMHMP	Sitka Multi-Mitigation Hazard Plan
UAF	University of Alaska, Fairbanks
USGS	U.S. Geological Survey
WCATWC	West Coast and Alaska Tsunami Warning Center

## 1 INTRODUCTION

*Chapter 1 describes the authorities and principles that provide the basis for the City and Borough of Sitka's mitigation program as well as a description of the program's organization and how the plan is organized to support it.*

### 1.1 Purpose

Hazard mitigation is any sustained action taken to reduce or eliminate the long-term risk to human life and property from hazards. Mitigation activities may be implemented prior to, during, or after an incident. However, it has been demonstrated that hazard mitigation is most effective when based on an inclusive, comprehensive, long-term plan that is developed before a disaster occurs (FEMA 386-8).

Federal regulations specify that local mitigation plans be designed to help jurisdictions identify specific actions to reduce loss of life and property from natural hazards. It is not intended to help jurisdictions establish procedure to respond to disasters or write an emergency operations plan. The goal of mitigation is to decrease the need for response as opposed to increasing response capability (FEMA 386-8).

The Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988 (Stafford Act), as amended by the Disaster Mitigation Act of 2000 (DMA 2000), Public Law 106-390, and its implementing Code of Federal Regulations (CFR) provisions, 44 CFR § 201, provide the legal authority for local hazard mitigation planning. The DMA 2000 requires state, local, and tribal governments to develop a hazard mitigation plan that identifies the jurisdiction's natural hazards, risks, vulnerabilities, and mitigation strategies. The planning process requirements mandated by the Federal Emergency Management Agency (FEMA) (outlined in 44 CFR §201.6) include the following activities:

- Document the planning process.
- Provide stakeholders with an opportunity to participate.
- Conduct and document public involvement.
- Incorporate existing plans and reports.
- Discuss continued public participation and plan maintenance.
- Provide a method for monitoring, evaluating, and updating the hazard mitigation plan.

Once complete, the hazard mitigation plan must be submitted to FEMA for approval. FEMA's approval of a hazard mitigation plan is a prerequisite for federal Hazard Mitigation Assistance grant program eligibility (outlined in 42 CFR §5165(a)).

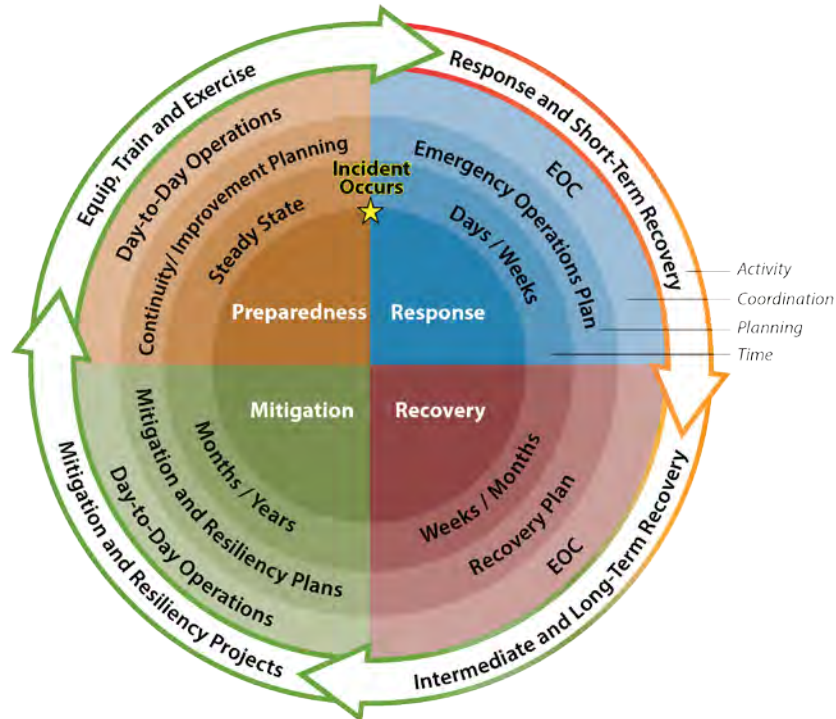
### 1.2 What is Hazard Mitigation?

**Hazard mitigation is any sustained action taken to reduce or eliminate the long-term risk to human life and property posed by hazards** (44 CFR §201.2). Hazard mitigation activities may be implemented prior to, during, or after an event. However, it has been demonstrated that mitigation is most effective when based on an inclusive, comprehensive, long-term plan that is developed before a disaster occurs.

Additionally, hazard mitigation planning is one of the five mission areas presented in the National Preparedness Goal: Mitigation, Prevention, Protection, Response, and Recovery. The City and Borough

of Sitka HMP is an integral piece of the City's comprehensive approach to emergency management and is designed to align and integrate with other existing plans and emergency management activities.

**Figure 1-1 Emergency Management Cycle**



Mitigation planning is important because it not only encourages communities to become more flexible and adapt to change more easily, but it also:

- Guides mitigation activities in a coordinated and efficient manner.
- Integrates mitigation into existing City plans/programs.
- Considers future growth and development trends.
- Makes the community more disaster resilient.
- Ensures eligibility for grant funding.

### 1.3 Scope

The City & Borough of Sitka is a unified city and borough, organized under a home rule charter. It was first adopted in October 1960 and has been amended eight times since that date, most recently in 2002. Any amendments to the Charter must be approved by a public vote. The Sitka Charter may be viewed on the City & Borough website at <http://www.cityofsitka.com/clerk/clerk.html>.

The boundaries of the municipality are the same as the boundaries of the Greater Sitka Borough. This plan is a multi-hazard single jurisdiction plan.

The scope of Sitka Multi-Hazard Mitigation Plan (SMHMP) is natural hazards: **flooding/erosion, earthquake, snow avalanche, tsunami, severe weather, and ground failure** hazards. However, some of

the mitigation projects for natural hazards would also mitigate impacts from manmade hazards, such as technological and economic hazards.


The City & Borough of Sitka Local Multi-Hazard Mitigation Plan (MHMP) includes information to assist the borough government and residents with planning to avoid potential future disaster losses. The plan provides information on natural hazards that affect Sitka, descriptions of previous disasters, and lists projects that may help the community prevent disaster losses. The plan was developed to help the community of Sitka make decisions regarding natural hazards that affect City & Borough.

## **1.4 Roles and Responsibilities**

### **1.4.1 Plan Implementation**

The City & Borough of Sitka Assembly will be responsible for adopting the Sitka MHMP and all future updates. This governing body has the authority to promote sound public policy regarding hazards. The Hazard Mitigation Plan will be assimilated into other Sitka plans and documents as they come up for review according to each plans' review schedule.

### **1.4.2 Monitoring, Evaluating and Updating the Plan**

	Section §201.6(c)(4)(i) of the mitigation planning regulation requires that the plan maintenance process shall include a section describing the method and schedule of monitoring, evaluating, and updating the mitigation plan within a five-year cycle.
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### **1.4.3 Monitoring the Plan**

The City & Borough of Sitka Manager or designee is responsible for monitoring the plan. On an annual basis, the Borough Manager will request a report from the agencies and departments responsible for implementing the mitigation projects in Chapter 4 of the plan. The compiled report will be provided to the Planning Commission and Assembly as information and noticed to the public. A report outlining all five years of the plan monitoring will be included in the plan update.

### **1.4.4 Evaluating the Plan**

The Borough Manager or designee will evaluate the plan during the five-year cycle of the plan. On an annual basis, concurrent with the report above the evaluation should assess, among other things, whether:

- The goals and objectives address current and expected conditions.
- The nature, magnitude and/or types of risks have changed.
- The current resources are appropriate for implementing the mitigation projects in Chapter 4.
- There are implementation problems, such as technical, political, legal or coordination issues with other agencies.

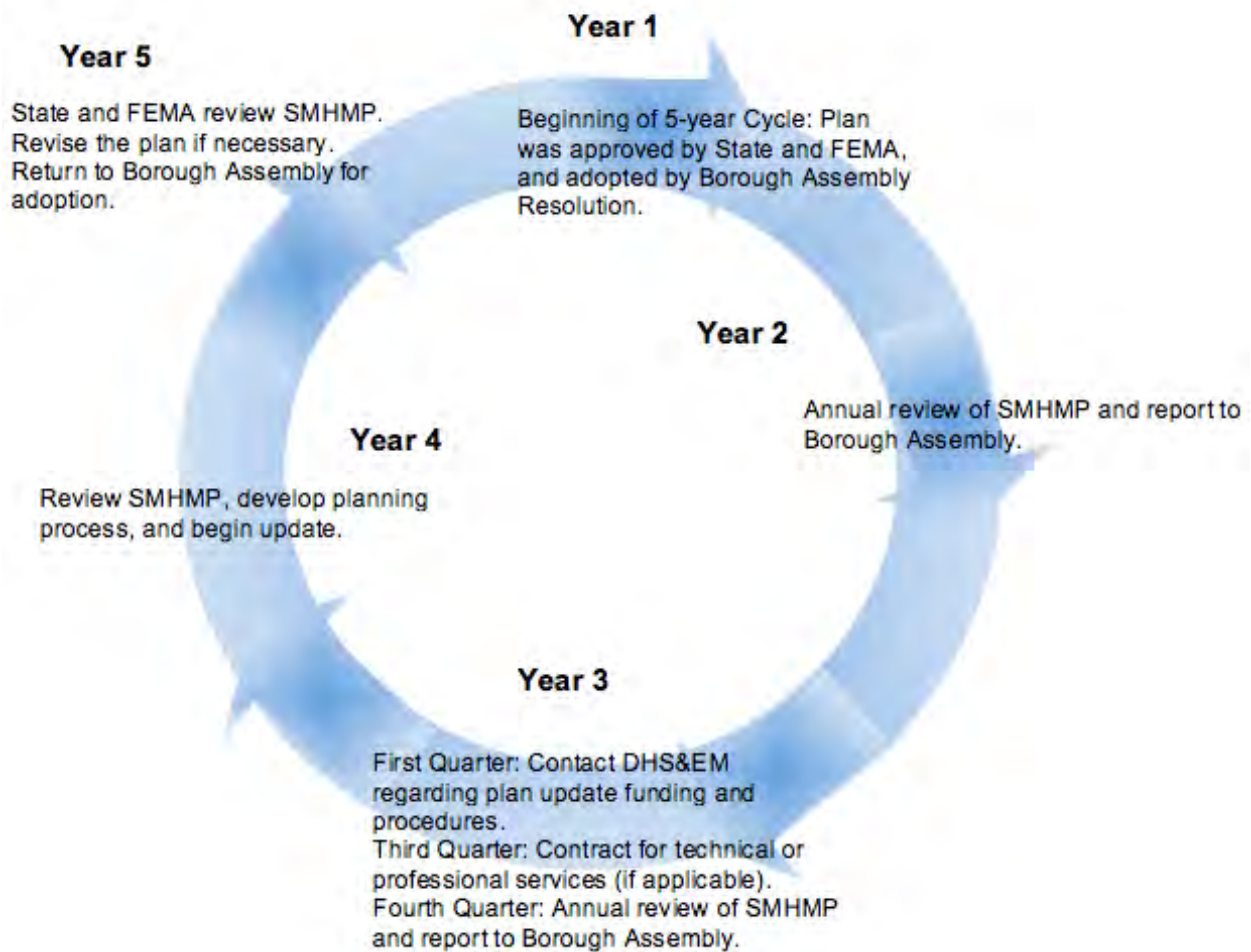
- The outcomes have occurred as expected (a demonstration of progress).
- The agencies and other partners participated as originally proposed.

#### 1.4.5 Updating the Plan

The mitigation planning regulations at §201.6(d)(3) direct the update of Mitigation Plans.

Plans must be updated and resubmitted to FEMA for approval every five years in order to continue eligibility for FEMA hazard mitigation assistance programs. Plan updates must demonstrate that progress has been made in the past five years to fulfill commitments outlined in the previously approved plan. This involves a comprehensive review and update of each section of the plan and a discussion of the results of evaluation and monitoring activities described above. Plan updates may validate the information in the previously approved plan or may involve a major plan rewrite. A plan update may not be an annex to this plan; it must stand on its own as a complete and current plan.

**Figure 1 Plan Review Schedule**



The Sitka MHMP will be further developed as funding and time allow. Additional hazards not currently covered in the plan, including technological and manmade hazards, will be added, if funding becomes available during the next five-year update cycle.

The plan will be updated every 5 years or as required by DHS&EM and FEMA.

The Planning Director will be responsible for updating and maintaining the plan by adding additional hazards and completing vulnerability assessments for existing hazard chapters.

### 1.5 Plan Organization

- **Chapter 1: Introduction**  
This chapter identifies the authorities on which the plan is based, describes the plan's purpose and scope, describes the organization of the plan, and identifies changes to the plan in the newest update.
- **Chapter 2: Planning Process**  
This chapter provides a narrative description of the planning process used to update the plan while utilizing input from key community members, stakeholders, Tribal members, agencies, community partners, and other sources.
- **Chapter 3: Community and Tribal Profile**  
Provides key information and a community profile including the geographic, demographic, and economic characteristics that affect the community's capabilities and vulnerabilities.
- **Chapter 4: Hazard Profiles and Vulnerability Assessment**  
Contains information about the hazards that affect the community, including their characteristics and a detailed description of the effects the community might experience. This chapter includes economic information about potential hazard damages.
- **Chapter 5: Capability Assessment**  
Identifies the mitigation capabilities of the community's government agencies, and highlights mitigation accomplishments over the last planning cycle.
- **Chapter 6: Mitigation Goals and Strategy**  
Provides updated goals and objectives for new mitigation actions, and mitigation actions identified in past efforts that have not yet been completed.
- **Chapter 7: Program Implementation**  
Describes the community's plan for monitoring, evaluating, and updating the HMP over the next five-year period.

### 1.6 What's New in the 2018 Update?

In the years since the original release of the plan, Sitka has experienced a major disaster, made progress on its original mitigation strategies, and experienced some changes in its community. The update has documented these incidents and changes, and has incorporated both existing and new mitigation strategies.


Major revisions are:

- More accurate risk analysis in regards to individual hazards; removal of irrelevant hazard profiles
- Introduction of risk modeling that compares hazards to each other to assist with prioritization
- Comprehensive and focused mitigation strategy with highly prioritized mitigation actions
- Integration of hazard mitigation planning into existing mechanisms
- Update on progress on mitigation goals from original plan
- Format update to modernize the plan, make updates easier and more straightforward
- Addition of callouts of FEMA-required planning elements in text boxes throughout the plan, to make plan reviews and updates more straightforward.
- Addition of mitigation actions that build on past efforts and the 2010 mitigation plan
- Addition and inclusion of data that was not available for the 2010 original plan



## 2 PLANNING PROCESS

Chapter 2 provides a narrative description of the planning process the City conducted to ensure that the City's mitigation strategy was informed by key City departments, community residents and partners, and stakeholders. The process was based on strategies for inclusive engagement and integration with existing planning efforts.

 <b>FEMA</b>	<b>A1.</b> Does the Plan document the planning process, including how it was prepared and who was involved in the process for [the City and Borough of Sitka]? (Requirement §201.6(c)(1))
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The City hazard mitigation plan's organization is driven by the needs of the community. The following priorities were used to steer development of the HMP:

- Communicate City priorities and values through mitigation strategies.
- Build community through a comprehensive and inclusive planning process.
- Focus as much as possible on cost effective and feasible mitigation actions, including actions that are notably cross-beneficial between hazards, departments, agencies, and benefits.

FEMA recommends nine tasks for developing or updating hazard mitigation plans (see Figure 2-1). Tasks 1 through 3 involve the people and process involved in the all-hazards mitigation plan development or update; Tasks 4 through 8 focus on the analytical and decision steps that need to be taken; and Task 9 includes suggestions for plan implementation.

**Figure 2 FEMA Recommended Mitigation Planning Tasks**



Source: FEMA Local Mitigation Planning Handbook, March 2013

### 2.1 Planning Area

The City & Borough of Sitka is located off the mainland on Baranof Island, in Sitka Sound facing the Pacific Ocean. Located approximately 95 miles southwest of Juneau, and 185 miles northwest of Ketchikan; it lies approximately 57.053060° North Latitude and -135.330° West Longitude. Sitka is located in the Sitka Recording District. The area encompasses 2,874 square miles of land and 1,937.5 square miles of water. The Borough of Sitka is located on the west side of the Alexander Archipelago. The Borough encompasses Baranof Island and the southern half of Chichagof Island; an area of approximately 4,710 square miles. The Borough is completely within the Tongass National Forest.

## 2.2 Data Collection and Incorporation of Existing Plans

The primary source documents for this plan update were:

**Table 1 Related Plans and Documents**

Document	Completed	Updated
Sitka Comprehensive Plan	1999	2007, 2018
Sitka Legislative Priorities	FY2009	Annually
Sitka Emergency Operations Plan	2003	2012
Southeast Alaska Transportation Plan	2004	2012
Revised Sitka Coastal Management Plan	2007	2012
Sitka Non-Motorized Transportation Plan	2002	As needed
Sitka Trail Plan	2003	As needed
City and Borough of Sitka Land Management Program	1996	As needed
City and Borough of Sitka Debris Management Plan	2015	
Sitka Historic Preservation Plan	2017	
Sitka Debris Management Plan	June 2015	
Sitka Stormwater Plan	2013	

## 2.3 Coordination with Other Planning Efforts

The 2018 update was developed concurrently with the Comprehensive Plan Update and Landslide Hazard Mapping. While each effort was an individual one and not all stages aligned with those of other plans in update or development, the planning team considered issues and changes to each plan when making changes to one. It is hoped that all related plans will work together and continue to evolve and expand concurrently (when a change is made to one, reviews will be conducted of other plans to be sure all information is in concert).

## 2.4 Mitigation Planning Team

**Table 2 Mitigation Planning Team**

Name	Title	Department
Jill Missal	Consultant	Missal LLC
Samantha Pierson	Planner I	City and Borough of Sitka
Maegan Bosak	Community Affairs Director	City and Borough of Sitka
Dave Miller	Fire Chief and Emergency Manager	City and Borough of Sitka
Michael Scarcelli	Planning Director	City and Borough of Sitka
Keith Brady	Municipal Administrator	City and Borough of Sitka

## 2.5 Local Emergency Planning Committee

The Sitka Local Emergency Planning Committee (LEPC) reviewed the plan and provided revisions that were incorporated into the plan. The LEPC is a community wide group with the following composition:

**Table 3 LEPC Roster**

Name	Title	Department
<b>Dave Miller (chair)</b>	Fire Chief	Sitka Fire Department
<b>George Bennett, JR</b>		SEARHC
<b>Shannon Freitas</b>		SEARHC
<b>Michael Sanders</b>		SEARHC
<b>Alan Stevens</b>	Assistant Fire Chief	Sitka Fire Department (Retired)
<b>Pat Hughes</b>		Sitka Community Hospital
<b>Donna Callistini</b>	Public Education Liaison	
<b>Gayle Hammons</b>	Print Media	
<b>Annabel Lund</b>		American Red Cross
<b>Carol Berge</b>		Sitka Counseling and Prevention
<b>Trish White</b>		Harry Race Pharmacy
<b>Scott Wagner</b>		NSRAA
<b>Mary Ann Hall</b>	N/A	Public
<b>Aubrey Vaughn</b>	N/A	Public
<b>Rose Miller</b>	N/A	Public
<b>Jeff Ankerfelt</b>	Chief of Police	Sitka Police Department
<b>Lance Ewers</b>	Police Officer	Sitka Police Department
<b>Craig Warren</b>	LEPC Coordinator	
<b>Bob Potrzuski</b>	Assembly Liaison	City and Borough of Sitka
<b>Gail Johansen</b>	Secretary	

## 2.6 Outreach and Public Involvement

Public involvement on the 2018 update was conducted via public meetings, surveys, and mailings.

Two surveys were issued to the community and were open for comment and input for four weeks each. Two public meetings on the HMP were held on December 14, 2017 (LEPC and Planning Commission), and two on April 12, 2018 (LEPC and Planning Commission).

The planning team – the consultant, staff core team, and other interested city staff - met January 19, February 14, and March 15, 2018 to develop the mitigation strategy. Plan draft was presented to the Planning Commission on May 24, 2018. Public notice for the meetings were advertised in accordance with Sitka General Code requirements. Meeting agendas and minutes are in the Appendix, as is a comprehensive matrix detailing all public comments received, their disposition, and how they were

resolved or considered. All meetings were advertised and open to the public, using normal public notice procedures of the Borough.

Copies of the HMP draft were available for public perusal at the Fire Department and at the City Planning Department. The final plan will be available for public information on the Borough web site at <http://www.cityofsitka.com>.

## 3 COMMUNITY PROFILE

### 3.1 Community History

Originally called “Shee Atika,” Sitka was inhabited by a Tlingit tribe. Russian explorer Vitus Bering “discovered” Sitka in 1741. The site became known as “New Archangel” in 1799. During the 1802 Battle of Sitka, local Tlingits burned and looted St. Michael Redoubt fort and trading post built by Russian Alexander Baranof, manager of the Russian-American Company. In retaliation, the Russians destroyed the Tlingit Fort in 1804. The Battle of Sitka was the Tlingit’s last stand against the Russians, after which, Tlingits evacuated the area until about 1822. In 1808, Sitka was the capital of Russian Alaska and home to a major fur trade port on the north Pacific coast. Salmon, lumber and ice were also exported to Hawaii, Mexico and California.

In 1867, the U.S. purchased Alaska from Russia. Sitka remained the Territory’s capital until 1906, when the capital was moved to Juneau. The first canneries in Alaska were built in Sitka in 1878. That same year Presbyterian missionary, Sheldon Jackson, opened Sitka’s first school. In the early 1900s, gold mines spurred Sitka’s growth and in 1913 the City was incorporated.

World War II brought a naval air base and 30,000 military personnel to Japonski Island across the harbor from Sitka. The Bureau of Indian Affairs (BIA) converted some of the base’s buildings into Mt. Edgecumbe High School, an Alaska Native boarding school, after the war. The U.S. Coast Guard now maintains the rest of the air station.

### 3.2 Culture and Demographics

Nearly a quarter of Sitka’s residents are Alaska Native. Tlingit and Russian culture still influence modern day Sitka.

The population of Sitka consists primarily of Caucasians. Approximately 25 percent of the residents are Alaska Native or partially Native. During the 2000 U.S. Census, total-housing units numbered 3,650, with 372 vacant housing units. Housing units vacant due to seasonal use totaled 169.

#### 3.2.1 Vulnerable Populations

### 3.3 Economy

Fishing, tourism, government, transportation, retail and health care services drive Sitka’s economy. There are 586 residents who hold commercial fishing permits. Seasonal employees process fish. Over 200,000 tourists arrive in Sitka via cruise ships annually, helping to drive the economy. Regional health and government services employ a significant number of residents. Sitka’s potential work force is 6,700 of which 4,567 are employed, resulting in a 7.8 percent unemployment rate. The median household income is \$51,901; per capita income is \$23,622 and 7.8 percent of Sitka’s residents live below the poverty line.

### 3.4 Infrastructure

Water is drawn from a reservoir on Blue Lake. The water is treated, stored and piped to 95 percent of Sitka’s homes. The system has a maximum capacity of 8.6 million gallons per day, with a storage

capacity of 197 million gallons. Refuse is collected by a city-contracted private firm and disposed of in a class 2, lined landfill. Sitka has an aggressive recycling program that covers common items such as tin, aluminum, glass, and paper, as well as batteries, used oil, packing materials, film and printer cartridges. A public sewer system serves 89.5 percent of Sitka's residents. Electricity is generated by borough-owned hydroelectric facilities at Blue and Green Lakes.

### **3.5 Critical Facilities**

A critical facility is defined as a facility that provides essential services to the general public, such as improving/preserving the quality of life and/or fulfilling important public safety functions including:

- Government facilities, such as city and tribal administration offices, departments, or agencies
- Emergency response facilities, including police, Village Public Safety Officer (VPSO) offices, fire departments, and emergency management facilities
- Educational facilities
- Care facilities such as medical clinics and residential care facilities
- Community gathering places
- Utilities, such as electric generation, communications, water and waste water treatment plants, sewage lagoons, landfills, etc.

The following maps and figures illustrate existing critical facilities, businesses, and infrastructure, and the FEMA flood overlay zone for Sitka (A tsunami inundation map is found in the Tsunami Inundation Study in the appendices):



Figure 3 NFIP Flood Insurance Rates

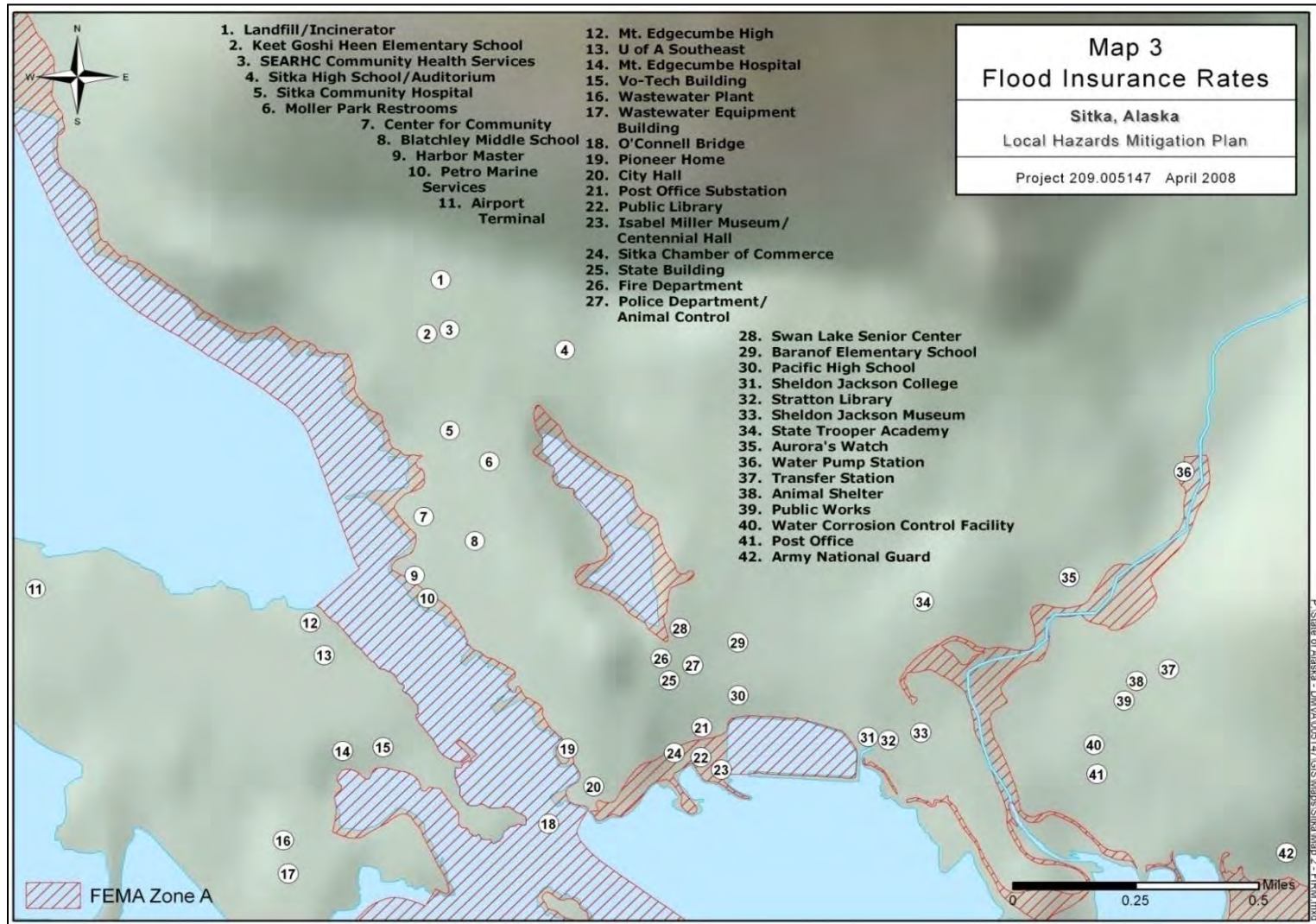
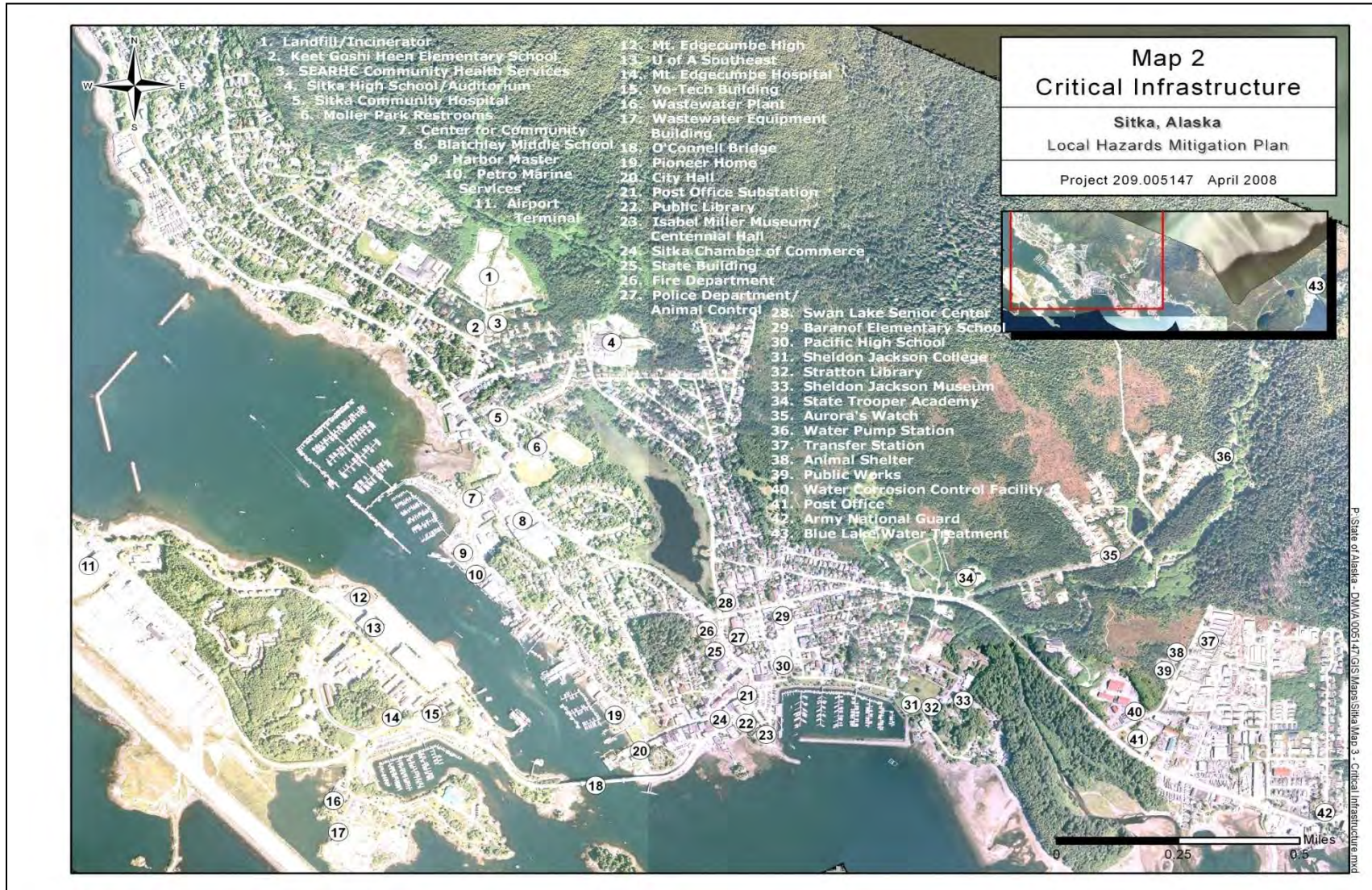




Figure 4 Critical Facilities





## City and Borough of Sitka All-Hazards Mitigation Plan

The following table presents a basic analysis of the vulnerability of critical facilities in regards to each hazard. Assignment of risk is based on best available data at the time of this plan update.

**Table 4 Hazard Asset Matrix**

Structure/Facility	Flood	Earthquake	Tsunami	Severe Weather	Ground Failure
Airport Terminal Building		H		H	
O'Connell Bridge	L	H	H	H	
Public Library	L	H	H	H	
Stratton Library		H	H	H	
Centennial Hall	L	H		H	
Water Pump Station		H		H	
Sitka Chamber of Commerce	L	H	H	H	
Animal Shelter		H		H	
Animal Control Facility		H		H	
Marine Services Building		H		H	
Wastewater Plant		H	H	H	
Wastewater Equipment Building		H	H	H	
Fire Station		H		H	
City State Building		H		H	
City Hall		H	H	H	
Sitka Community Hospital		H		H	

**MAPPING IN PROGRESS**

**City and Borough of Sitka All-Hazards Mitigation Plan**

Structure/Facility	Flood	Earthquake	Tsunami	Severe Weather	Ground Failure
Moller Park Restrooms		H		H	
Harbor Master Office	L	H	H	H	
SCIP Admin Building		H		H	
SCIP Dock & Warehouse		H		H	
SCIP Sewage Treatment Building		H		H	
Public Works Shop & Warehouse		H		H	
Transfer Station		H		H	
Water Corrosion Control Building		H		H	
Baranof Elementary		H		H	
Keet Gooshi Heen Elementary		H		H	
Blatchley Middle School		H	H	H	
Sitka High School		H		H	
Votech Building		H	H	H	
Sitka High School Auditorium		H		H	
Petro Marine Services	L	H	H	H	
Mt. Edgecumbe/ SEARHC Hospital		H		H	

**City and Borough of Sitka All-Hazards Mitigation Plan**

Structure/Facility	Flood	Earthquake	Tsunami	Severe Weather	Ground Failure
Sitka Pioneer Home	L	H	H	H	
Aurora's Watch		H		H	
Landfill/Incinerator		H		H	
Sheldon Jackson Museum		H		H	
Isabel Miller Museum		H	H	H	
AK Army National Guard		H	H	H	
US Post Office Main Office		H	H	H	
US Post Office Substation		H		H	
Blue Lake Water Treatment Facility		H		H	
Mt. Edgecumbe High		H	H	H	
Pacific High School		H	H	H	
Sheldon Jackson College		H	H	H	
University of Alaska South East		H	H	H	
AK State Trooper Academy		H		H	
Center for Community		H	H	H	
Swan Lake Senior Center		H		H	

### 3.5.1 Estimating Potential Dollar Losses

The following table lists the replacement values, plus content values of municipal owned buildings. The Sitka Finance Department provided the Replacement Value column, which was obtained from the city insurance provider. The Content Value Percentage column is percentages of replacement value calculations that were recommended from the *Understanding Your Risks: Identifying Hazards And Estimating Losses (FEMA 386-2)*.

**Table 5 Potential Dollar Losses of Municipal Structures**

Municipal Owned Structures	Replacement Value	Content Value (%)	Total
Airport Terminal Building	\$3,300,000	150	\$8,250,000
ANB Harbor Restrooms	\$178,000	100	\$356,000
Crescent Harbor Shelter	\$429,000	100	\$858,000
Crescent Harbor Restrooms	\$178,000	100	\$356,000
Harbor Drive Restrooms	\$119,000	100	\$238,000
Library	\$1,800,000	100	\$3,600,000
Centennial Hall	\$5,800,000	100	\$11,600,000
Water Pump Station	\$466,000	100	\$932,000
Animal Shelter	\$423,000	100	\$846,000
Marine Services Building	\$3,000,000	100	\$6,000,000
Wastewater Plant	\$11,450,000	100	\$22,900,000
Wastewater Equipment Building	\$306,000	100	\$612,000
Fire Station	\$4,750,000	150	\$11,875,000
City State Building	\$5,000,000	100	\$10,000,000
Senior Center	\$625,000	100	\$1,250,000
City Hall	\$3,750,000	100	\$7,500,000
Sitka Community Hospital	\$17,000,000	150	\$42,500,000
Moller Park Restrooms	\$119,000	100	\$238,000
Sealing Cove Restrooms	\$178,000	100	\$356,000
Eliason Harbor Restrooms	\$178,000	100	\$356,000

## City and Borough of Sitka All-Hazards Mitigation Plan

Municipal Owned Structures	Replacement Value	Content Value (%)	Total
Harbor Master Office	\$160,000	100	\$320,000
Whale Park Restrooms and Park	\$750,000	100	\$1,500,000
Lightering Facility Restrooms	\$178,000	100	\$356,000
Sandy Beach Restrooms	\$186,000	100	\$372,000
Thomsen Harbor Restrooms	\$178,000	100	\$356,000
SCIP Admin Building	\$4,160,000	100	\$8,320,000
SCIP Dock & Warehouse	\$4,935,000	100	\$9,870,000
SCIP Sewage Treatment Building	\$633,000	100	\$1,266,000
Public Works Shop & Warehouse	\$3,213,000	100	\$6,426,000
Transfer Station	\$1,425,000	100	\$2,850,000
Water Corrosion Control Building	\$950,000	100	\$1,900,000
Tom Young Cabin	\$164,000	100	\$328,000
Baranof Elementary	\$9,800,000	100	\$19,600,000
Keet Gooshi Heen Elementary	\$12,141,000	100	\$24,282,000
Blatchley Middle School	\$17,300,000	100	\$34,600,000
Sitka High School	\$21,800,000	100	\$43,600,000
Votech Building	\$1,000,000	150	\$2,500,000
Sitka High School Auditorium	\$16,000,000	100	\$32,000,000
<b>Total Potential Dollar Losses</b>	<b>\$154,022,000</b>		<b>\$321,069,000</b>

### 3.6 Transportation

Sitka Borough has a total of 35.2 miles of paved roads and 4.3 miles of unpaved roads. The national highway system within the borough covers 13.8 miles. Local paved roads account for the other 21.4 miles. The Rocky Gutierrez Airport is state owned and has a 6,500-foot-long by 150-foot-wide paved and lighted runway. The airport, located on Japonski Island, has an instrument landing system and a 24-hour FAA Flight Service Station. Daily jet service, air taxis, charters and helicopter services are available. The City & Borough operate five small boat harbors and a seaplane base. Larger cruise ships anchor in the

Harbor and lighter visitors to shore, or tie up at a private dock in Halibut Point Marina and bus passengers into town. The Alaska Marine Highway System and the fast ferry M/V Fairweather also serve Sitka.

### **3.7 Environment and Topography**

#### **3.7.1 Climate**


Mild temperatures and heavy precipitation characterize Sitka's climate. The average low temperature during the winter is 23° to 25° Fahrenheit (F); the average high during the summer is 48° to 61°F. Temperature extremes have been measured from 0° to 88°F. Snowfall averages 39 inches, with total precipitation of 96 inches per year.

#### **3.7.2 Vegetation and Soil**

Sitka sits atop soil that is stable when undisturbed but changes to a fluid or jelly when shaken or agitated. The soil contains a considerable amount of volcanic ash from an eruption of the Kruzof Island volcanoes about 10,000 years ago. In stream valleys where ash has been washed away Alluvium is present. Sitka also has several low, wet muskeg bogs.

## 4 HAZARD PROFILES AND RISK/VULNERABILITY ASSESSMENT

*Chapter 4 contains hazard profiles and vulnerability assessments to determine the potential impact of hazard to the people, economy, and built and natural environments of the City and Borough of Sitka. They have been streamlined to increase the effectiveness and usability of the HMP.*

	<p><b>B1.</b> Does the Plan include a description of the type, location, and extent of all natural hazards that can affect [the City and Borough of Sitka]? (Requirement §201.6(c)(2)(i))</p> <p><b>B2.</b> Does the Plan include information on previous occurrences of hazard events and on the probability of future hazard events for [the City and Borough of Sitka]? (Requirement §201.6(c)(2)(i))</p> <p><b>B3.</b> Does the plan include a description of each identified hazard's impact as well as an overall summary of the vulnerability of the tribal planning area? [44 CFR § 201.7(c)(2)(ii)]</p>
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### 4.1 General

A risk assessment typically consists of three components; hazards identification, vulnerability assessment and risk analysis.

1. **Hazard Identification** - The first step in conducting a risk assessment is to identify and profile hazards, and their possible effects on the jurisdiction. This information can be found in Chapter 3: Risk Assessment - Overview.
2. **Vulnerability Assessment** – The second step is to identify the jurisdiction's vulnerability; the people, infrastructure and property that are likely to be affected. It includes everyone who enters the jurisdiction including residents, employees, commuters, shoppers, tourists, and others.

Populations with special needs such as children, the elderly, and the disabled should be considered; as should facilities such as the hospital, health clinic, senior housing and schools because of their additional vulnerability to hazards.

Inventorying the jurisdiction's assets to determine the number of buildings, their value, and population in hazard areas can also help determine vulnerability. A jurisdiction with many high-value buildings in a high-hazard zone will be extremely vulnerable to financial devastation brought on by a disaster event.

Identifying hazard prone critical facilities is vital because they are necessary during response and recovery phases.

3. **Risk Analysis** – The third step is to calculate the potential losses to determine which hazard will have the greatest impact on the jurisdiction. Hazards should be considered in terms of their frequency of occurrence and potential impact on the jurisdiction. For instance, a possible hazard may pose a devastating impact on a community but have an extremely low likelihood of occurrence. Such a hazard must take lower priority than a hazard with only moderate impact but a very high likelihood of occurrence.

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## City and Borough of Sitka All-Hazards Mitigation Plan

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For example, there might be several schools exposed to one hazard but one school may be exposed to four different hazards. A multi-hazard approach will identify such high-risk areas and indicate where mitigation efforts should be concentrated.

The purpose of a vulnerability assessment is to identify the assets of a community that are susceptible to damage should a hazard incident occur.

Facilities are designated in the plan as critical if they are: (1) vulnerable due to the type of occupant (children, disabled or elderly for example); (2) critical to the community's ability to function (roads, power generation facilities, water treatment facilities, etc.); (3) have a historic value to the community (museum, cemetery); or (4) critical to the community in the event of a hazard occurring (emergency shelter, etc.).

### 4.2 Hazard Ranking Methodology

The hazards identified in the HMP were initially ranked based on their original ranking in the first Sitka HMP. For this update, the hazards were re-evaluated based on the following criteria:

- **Probability:** Likelihood of the hazard occurring.
- **Magnitude:** Areas potentially impacted, the overall impacts, and the chance of one hazard triggering another hazard, thus causing a cascading effect.
- **Onset:** The time between recognition of an approaching hazard and when the hazard begins to affect the Tribe.
- **Duration:** The length of time the hazard remains active, the length of time emergency operations continue after the hazard event and the length of time that recovery will take.
- **Frequency:** How often a hazard has resulted in an emergency or disaster.

Following the individual hazard ranking activity, the results were added up and aggregated to show an average score. The aggregate results were shared with the Planning Team and the final rankings were adopted as the official rankings for the HMP.

**Table 6 Hazard Ranking Results**

Hazard	Probability (1=lowest, 5=highest)	Magnitude (1=lowest, 5=highest)	Onset (1=slower, 5=faster)	Duration (1=shorter, 5=longer)	Frequency (1= lowest, 5=highest)	Total	Average	Rank
Flood	2	1	3	3	1	10	2	5
Earthquake	2	5	5	5	1	18	3.6	2
Landslide	4	4	5	4	3	20	4	1
Severe Weather	5	2	2	1	5	15	3	4
Tsunami	2	5	5	4	1	17	3.4	3



### 4.3 Hazard-Specific Profiles and Risk Assessments

The following section profiles each hazard identified in Section 4.3 and assesses the risk associated with each. Each risk assessment considers the following attributes:

- **Hazard Description:** A brief introduction to the mechanisms behind the hazard.
- **Location:** An indication of geographic areas that are most likely to experience the hazard.
- **Past Occurrences/History:** Similar to location, a chronological highlight of recent occurrences of the hazard accompanied by an extent or damage cost, if available.
- **Potential Impacts from Future Climate Conditions:** A brief overview indicating ways in which the hazard profile may change over time due to a changing climate, if applicable.
- **Extent/Probability:** A description of the potential magnitude of the hazard, accompanied by the likelihood of the hazard occurring (or a timeframe of recurrence, if available).
- **Cascading Impacts:** A brief overview of secondary hazards often associated with the hazards.
- **Vulnerability:** A description of the potential magnitude of losses associated with the hazard. Vulnerability may be expressed in quantitative or qualitative values depending upon available data.

To enhance the usability of the HMP, risk assessments have been streamlined to provide only critical information within the body of this section

#### 4.3.1 Flood

Flood hazards in Sitka include voluminous rainfall, snow and glacier melt and release of glacier-dammed lakes and coastal storms.

Floods occur in rivers as a result of a large input of water to the drainage basin in the form of rainfall, snowmelt, glacier melt, or a combination of these inputs. In the Sitka area, as well as most coastal areas of Southcentral and Southeast Alaska, the floods due to snowmelt are typically lower in magnitude than those due to rainstorms in late summer or fall. Glacier melt is typically largest in late summer; increasing the potential magnitude of late summer rainfall floods in glacial streams.

Deposition is the accumulation of soil, silt, and other particles on a river bottom or delta. Deposition leads to the destruction of fish habitat and presents a challenge for navigational purposes. Deposition also reduces channel capacity, resulting in increased flooding or bank erosion.

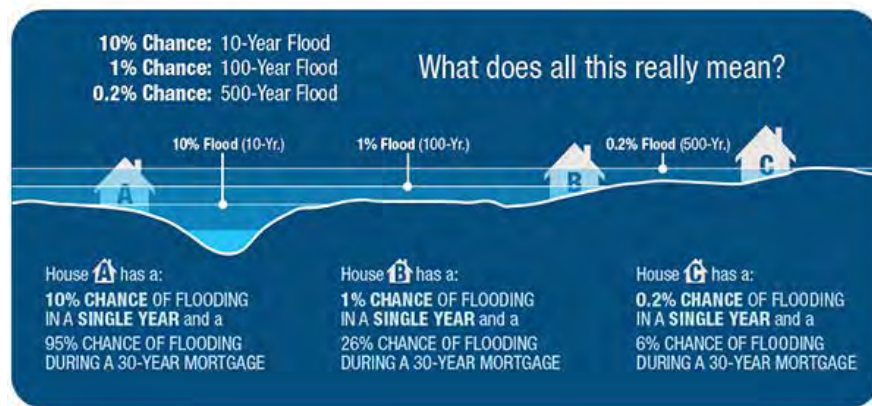
##### 4.3.1.1 Impact

A flooding event in Sitka could damage the structures and infrastructure that are located along the shoreline in the community and within the flood zones described above. A flooding event in Sitka could isolate the community from other areas of the state and cause wide spread damage.

##### 4.3.1.2 Probability

Based on the *Alaska State All-Hazard Mitigation Plan, 2013*, NFIP, City & Borough records and previous historical events Sitka has a “**medium**” probability of flooding unrelated to tsunamis. As flooding in Sitka usually occurs within the defined parameters of known flood zones (described below), flooding is not considered a major hazard in Sitka. The State of Alaska HMP states that Sitka has a one in ten chance of flooding every year.

Figure 5 Flood Probability



#### 4.3.1.3 Flood History

The following record of flooding for Sitka was obtained from the *DHS&EM Disaster Cost Index*.

Southeast Alaska, November 26, 1984: A hurricane force windstorm and wind driven tides caused extensive damage to public and private property in five Southeast Alaskan communities. The State provided public and individual assistance grants and temporary housing in Juneau, **Sitka**, Kake, Angoon and Tenakee Springs. Small Business Administration (SBA) provided disaster loan assistance and the American Red Cross made grants to meet immediate needs of victims. The Governor's request for a Presidential declaration was denied.

Southeast Storm (AK-06-216) declared December 23, 2005 by Governor Murkowski: Beginning on November 18, 2005 and continuing through November 26, 2005, a strong winter storm with high winds and record rainfall occurred in the City/Borough of Juneau, the **City/Borough of Sitka**, the City/Borough of Haines, the City of Pelican, the City of Hoonah, and the City of Skagway, which resulted in widespread coastal flooding, landslides, and severe damage and threat to life and property, with the potential for further damage. The following conditions exist as a result of this disaster: severe damage to personal residences requiring evacuation and relocation of residents; to individuals personal and real property; to businesses; and to a marine highway system dock, the road systems eroded and blocked by heavy debris that prohibited access to communities and residents, and other public infrastructures, necessitating emergency protective measures and temporary and permanent repairs. The total estimated amount of assistance is approximately \$1.87 million. This includes Individual Assistance totaling \$500,000 for 52 applicants. There was no hazard mitigation.

#### 4.3.1.4 National Flood Insurance Program Participation



C2. Does the Plan address each jurisdiction's participation in the NFIP and continued compliance with NFIP requirements, as appropriate? (Requirement §201.6(c)(3))

#### 4.3.1.4.1 Repetitive Loss Properties

Repetitive loss properties are those with at least two losses in a rolling ten-year period and two losses that are at least ten days apart. Specific property information is confidential, but the State DCRA Floodplain Coordinator related that but within the City & Borough of Sitka there have been **zero** properties that meet the FEMA definition of repetitive loss.

#### 4.3.1.5 Flood Location

The Flood Overlay map in the Community Profile section shows areas of the community that are located within the National Flood Insurance Rate Map (FIRM) “A” zone. The “A” zones are defined as areas of 100-year flood zones.

The FIRMs for Sitka are from mapping that was completed in 1982. Since that time, areas have been filled to above the Base Flood Evaluation in some cases. Until the FIRM has an official revision or a Letter of Map Revision is approved by FEMA, the designations stand but may not be accurate and do not necessarily reflect the current situation in the field.

The Emergency Operations Plan (EOP) states that the most probable source of flooding in Sitka is along Indian River. The EOP also states that homes located along the shoreline are also vulnerable from storm surges. The Coastal Management Plan (CMP) states that there is some potential for damage by local flooding, should an earthquake dislodge a snow avalanche or landslide that could dam a creek and later give way, sending a wall of water downstream.

Properties unaffected directly by flooding may suffer due to road closures, impacts to public safety (access and response capabilities), limited availability of perishable commodities, and isolation.

#### Indian River Floodway

The Indian River Floodway prohibits all development unless an engineer demonstrates no encroachment (zero rise in water surface elevation). The flood elevations for coastal flooding (flood having 1% chance of occurrence in any given year or “100-year-flood” in Sitka Sound in feet) are as follows: (CMP 2007)

- At Dove Island 14.8 ft
- At Marina 14.8 ft
- At Sitka Harbor 17.0 ft
- At Harbor Point 14.8 ft
- At Alice & Charcoal Islands 15.7 ft
- At Galankin Island 14.8 ft

Repetitive loss properties are those with at least two losses in a rolling ten-year period and two losses that are at least ten days apart. Specific property information is confidential, but the State DCRA Floodplain Coordinator related that within the City & Borough of Sitka there have been **zero** properties that meet the FEMA definition of repetitive loss.

**4.3.1.6 Flood Vulnerability**

The extent (i.e. magnitude or severity) of the flood/erosion hazard is measured in this plan by using statistics from the National Flood Insurance Program (NFIP), historical previous events and the *Alaska State All-Hazard Mitigation Plan, 2007*. Based on these factors and using the criteria established in the City & Borough of Sitka has a **limited** extent of flooding not due to tsunami, which is covered in Section 4 of this chapter.

The City & Borough of Sitka (CID 020006) participates in the NFIP. Only one critical facility complex, the Greater Sitka Chamber of Commerce buildings, is located in the “A” flood zone.

The function of the NFIP is to provide flood insurance to homes and businesses located in floodplains at a reasonable cost. In trade, the City & Borough of Sitka would agree to regulate new development and substantial improvement to existing structures in the floodplain, or to build safely above flood heights to reduce future damage to new construction. The program is based upon mapping areas of flood risk, and requiring local implementation to reduce flood damage primarily through requiring the elevation of structures above the base (100-year) flood elevations.

The table below describes the FIRM zones.

**Table 7 FIRM Zones**

Firm Zone	Explanation
A	Areas of 100-year flood; base flood elevations and flood hazard not determined.
AO	Areas of 100-year shallow flooding where depths are between one (1) and three (3) feet, average depths of inundation are shown but no flood hazard factors are determined.
AH	Areas of 100-year shallow flooding where depths are between one (1) and three (3) feet; base flood elevations are shown but no flood hazard factors are determined.
A1-A30	Areas of 100-year flood; base flood elevations and flood hazard factors determined.
B	Areas between limits of the 100-year flood and 500-year flood; or certain areas subject to 100-year flooding with average depths less than one (1) foot or where the contributing drainage area is less than one square mile; or areas protected by levees from the base flood.
C	Areas of minimal flooding.
D	Areas of undetermined, but possible, flood hazards.

Development permits for all new building construction, or substantial improvements, are required by the City & Borough in all A, AO, AH, A-numbered Zones. Flood insurance purchase may be required in

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## City and Borough of Sitka All-Hazards Mitigation Plan

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flood zones A, AO, AH, A-numbered zones as a condition of loan or grant assistance. An Elevation Certificate is required as part of the development permit. The Elevation Certificate is a form published by FEMA required to be maintained by communities participating in the NFIP. According to the NFIP, local governments must maintain records of elevations for all new construction, or substantial improvements, in floodplains and must keep the certificates on file.

Elevation Certificates are used to:

1. Record the elevation of the lowest floor of all newly constructed buildings, or substantial improvement, located in the floodplain.
2. Determine the proper flood insurance rate for floodplain structures.

Local governments must insure that elevation certificates are filled out correctly for structures built in floodplains. Certificates must include:

- The location of the structure (tax parcel number, legal description and latitude and longitude) and use of the building.
- The FIRM panel number and date, community name and source of base flood elevation date.
- Information on the building's elevation.
- Signature of a licensed surveyor or engineer.

**Table 8 NFIP Statistics**

NFIP Statistics	
Emergency Program Date Identified	11/8/1974
Regular Program Entry Date	6/1/1982
Map Revision Date	None
NFIP Community Number	0200006
CRS Rating Number	N/A
Total Number of Current Policies	92
Total Premiums	\$97,830
Total Loss Dollars Paid Since 1978	\$20,130
Average Value of Loss Since 1978	\$4,260
Number of Current Policies in the State of Alaska (10/13/09)	2,818
AK State Total Premiums (10/13/09)	\$2.2 Million
AK Total Loss Dollars Paid since 1978	\$97,830

NFIP Statistics	
Sitka Average Premium	\$1,063
AK State Average Premium	\$796
Sitka Repetitive Loss Claims	0

## 4.4 Earthquake

Approximately 11% of the world's earthquakes occur in Alaska, making it one of the most seismically active regions in the world. Three of the ten largest quakes in the world since 1900 have occurred here. Earthquakes of magnitude 7 or greater occur in Alaska on average of about once a year; magnitude 8 earthquakes average about 14 years between events.

Most large earthquakes are caused by a sudden release of accumulated stresses between crustal plates that move against each other on the earth's surface. Some earthquakes occur along faults that lie within these plates. The dangers associated with earthquakes include: ground shaking, surface faulting, ground failures, snow avalanches, seiches and tsunamis. The extent of damage is dependent on the magnitude of the quake, the geology of the area, distance from the epicenter and structure design and construction. A main goal of an earthquake hazard reduction program is to preserve lives through economical rehabilitation of existing structures and constructing safe new structures.

Ground shaking is due to the three main classes of seismic waves generated by an earthquake. Primary waves are the first ones felt, often as a sharp jolt. Shear or secondary waves are slower and usually have a side-to-side movement. They can be very damaging because structures are more vulnerable to horizontal than vertical motion. Surface waves are the slowest, although they can carry the bulk of the energy in a large earthquake. The damage to buildings depends on how the specific characteristics of each incoming wave interact with the buildings' height, shape, and construction materials.

Earthquakes are usually measured in terms of their magnitude and intensity. Magnitude is related to the amount of energy released during an event while intensity refers to the effects on people and structures at a particular place. Earthquake magnitude is usually reported according to the standard Richter scale for small to moderate earthquakes.

There are three general types of faulting. Strike-slip faults are where each side of the fault moves horizontally. Normal faults have one side dropping down relative to the other side. Thrust (reverse) faults have one side moving up and over the fault relative to the other side.

Earthquake-induced ground failure is often the result of liquefaction, which occurs when soil (usually sand and coarse silt with high water content) loses strength as a result of the shaking and acts like a viscous fluid.

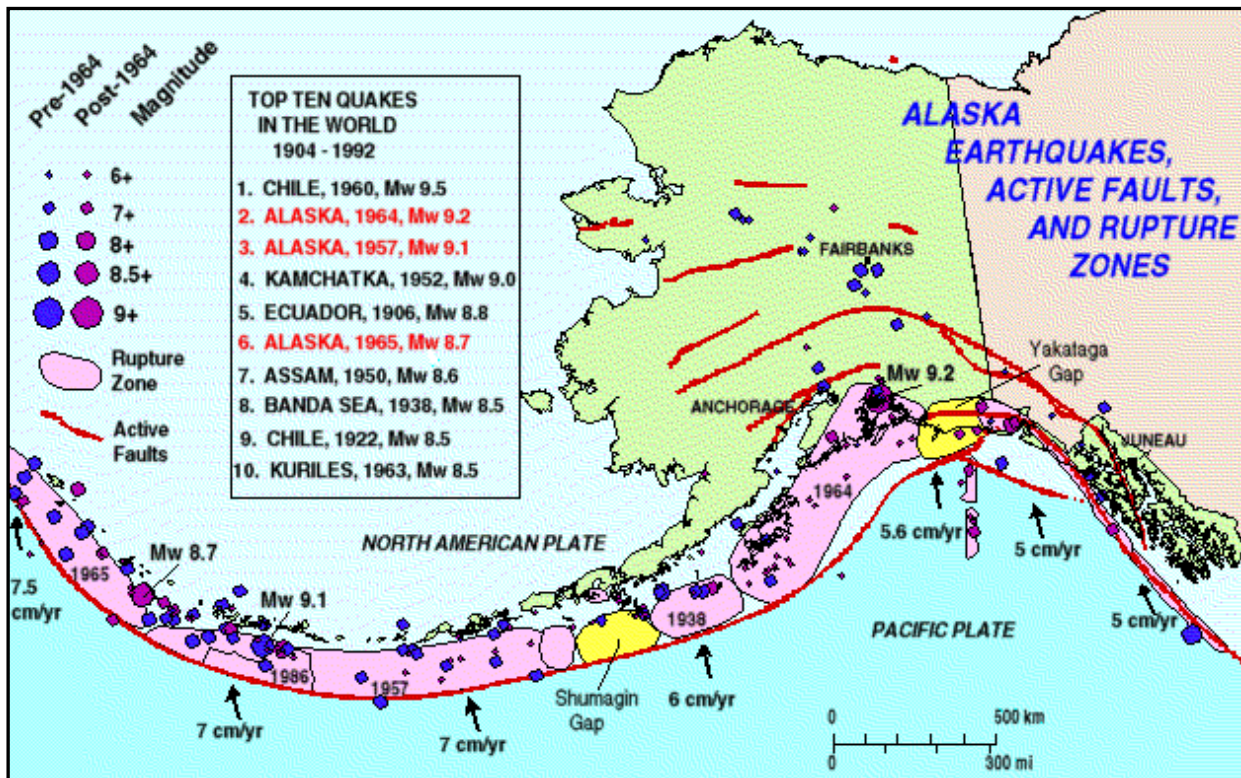
Liquefaction causes three types of ground failures: lateral spreads, flow failures, and loss of bearing strength. In the 1964 earthquake, over 200 bridges were destroyed or damaged due to lateral spreads. Flow failures damaged the port facilities in Seward, Valdez and Whittier.



Similar ground failures can result from loss of strength in saturated clay soils, as occurred in several major landslides that were responsible for most of the earthquake damage in Anchorage in 1964. Other types of earthquake-induced ground failures include slumps and debris slides on steep slopes.

The following figure was obtained from the University of Alaska, Fairbanks (UAF), Alaska Earthquake Information Center (AEIC) website at: <http://www.giseis.alaska.edu/Seis/>

Figure 6 AEIC Earthquake Active Faults



### Southeastern Alaska

Southeastern Alaska, also known as "the panhandle", includes the area of the state from Prince of Wales Island to Icy Bay. In 1904, the state's first seismic monitoring station was installed in southeastern Alaska at the Astronomical Observatory in Sitka. It was the only seismic station monitoring earthquakes in Alaska until 1935 when a second station was installed at College near Fairbanks. The Sitka station continues to operate today as part of a statewide network of seismograph stations (AEIC).

Major faults in the area include the Queen Charlotte fault, the Fairweather fault, and the Chatham Strait fault, described in further detail below. Minor faults in the area include the Clarence Strait fault and the Peril Strait fault. The eastern end of the Denali and Transition faults (main discussions in Interior and Southcentral seismicity sections) are also found in southeastern Alaska (AEIC).

The strongest shaking will occur in muskeg, man-made fills, modern alluvial and delta deposits, and volcanic ash deposits. The saturated muskeg and reworked volcanic ash would be subject to possible

liquefaction during severe earthquake-caused ground shaking, and are thus unreliable as stable foundation materials.

An earthquake potentially could also cause other disastrous events to occur at the same time, including tsunamis, fires, release of hazardous materials, and energy shortages (EOP 2003).

#### **4.4.1 Earthquake Impact**

The greatest potential earthquake effects include compaction, settlement, liquefaction, subsidence and ground fracturing of poorly consolidated, water-saturated deposits, as well as sliding on steep slopes of fine grained plastic sediments and damage from waves induced by submarine sliding.

The impact on the community of Sitka of a high-magnitude earthquake could be extensive. Earthquake damage could be area-wide with potential damage to critical infrastructure. Limited building damage assessors are available in Sitka to determine structural integrity following earthquake damage. Priority would have to be given critical infrastructure to include: public safety facilities, health care facilities, shelters and potential shelters, and finally public utilities.

#### **4.4.2 Earthquake Probability**

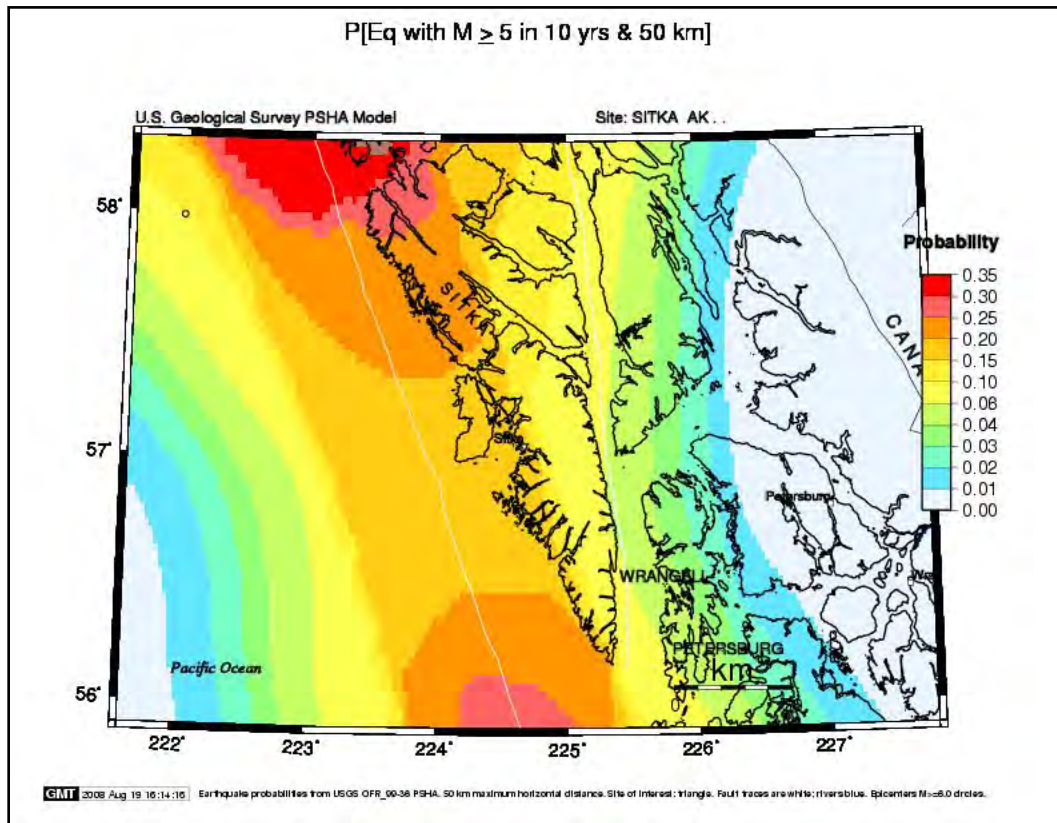
Sitka has a significant risk of earthquake damages. It is generally accepted that a “high” probability of a large, damaging earthquake will occur in Sitka; however it is unknown how soon this will happen. One could occur in the next year or one might not occur for a hundred years.

While it is not possible to predict an earthquake, the USGS has developed Earthquake Probability Maps that use the most recent earthquake rate and probability models. These models are derived from earthquake rate, location and magnitude data from the USGS National Seismic Hazard Mapping Project.

Figure 4 was developed by using the USGS website (see source for web address). The figure indicates that the probability of an earthquake with an intensity of 5.0 or greater will occur within the next ten years within 50 kilometers (31 miles) of Sitka is 20 percent.



Figure 7 USGS Probability Map



Source: USGS Earthquake Probability Mapping; <http://eqint.cr.usgs.gov/eqprob/2002/index.php>

The *Alaska All-Hazard Mitigation Plan* Vulnerability Matrix, Table 10, page 24 of this plan, lists the probability of an earthquake occurring within one year in Sitka as high. Which is defined as the event has up to 1 in 1 year chance of occurring.

#### 4.4.3 Earthquake History

Four major earthquakes have been linked to the Queen Charlotte-Fairweather fault system in the last century. In 1927, a magnitude 7.1 ( $M_s$  - surface wave magnitude) earthquake occurred in the northern part of Chichagof Island; in 1949, a magnitude 8.1 ( $M_w$  - moment magnitude) earthquake occurred along the Queen Charlotte fault near the Queen Charlotte Islands; in 1958, movement along the Fairweather fault near Lituya Bay created a magnitude 7.9 ( $M_s$ ) earthquake; and in 1972, a magnitude 7.4 ( $M_s$ ) earthquake occurred near Sitka. The 1958 Lituya Bay earthquake, which was felt as far away as Seattle, Washington, caused a large rockslide, which deposited the contents of an entire mountainside into the bay. The gigantic wave that resulted from this rockslide scoured the shores of the bay down to bedrock and uprooted trees as high as 540 meters above sea level. Fishing boats were carried on the wave at a reported height of at least 30 meters over the spit at the entrance to the bay and tossed into the open ocean.

Geologic evidence shows that the Chatham Strait fault was active as recently as the mid-Tertiary period and had total right lateral displacement up to 150 km.

Although a 1987 magnitude 5.3 (mb - body wave magnitude) earthquake was located near the Chatham Strait fault, very few earthquakes in the area appear to have been directly related to the fault (AEIC).

Table 18 was developed from the AEIC Database, using the following search criteria:

- 56.0 <= latitude <=58
- -137 <= longitude >= -134
- 0 to 350 feet depth
- 01/01/1898 to 5/31/2008
- Earthquakes of over 5.0 magnitudes

**Table 9 Historical Earthquake Events**

Date	Depth (feet)	Mb	ML	MS
05/18/1919	0.0		6.0	
10/24/1927	80.0	7.1	7.1	7.1
9/18/1939	0.0		6.0	
10/31/1949	0.0		6.2	6.2
10/31/1949	0.0		5.0	6.2
7/30/1972	92.8	6.5	7.6	7.6
08/04/1972	57.6	5.1	5.0	5.0
08/04/1972	0.0	5.6	5.8	5.8
08/15/1972	0.0	5.6	5.4	4.8
11/17/1972	105.6	5.0	4.8	
01/06/2006	3.2	5.5	6.1	5.9

**Mb** - Body wave Magnitude - Based on the amplitude of P (compressional) body-waves. This scale is most appropriate for deep earthquakes.

**ML** - Local Magnitude - The original magnitude relationship defined by Richter and Gutenberg for local earthquakes in 1935. It is based on the maximum amplitude of a seismogram recorded on a Wood-Anderson torsion seismograph. Although these instruments are no longer widely used, ML values are calculated using modern instruments with appropriate adjustments.

**MS** - Surface wave Magnitude - A magnitude for distant earthquakes based on the amplitude of the Rayleigh surface wave.

Source: [http://www.aeic.alaska.edu/html\\_docs/db2catalog.html](http://www.aeic.alaska.edu/html_docs/db2catalog.html)

#### **4.4.4 Earthquake Location**

While earthquakes are large events that affect regions, rather than individual locations, the following information illustrates the specifics of Sitka's position relative to the nearest sources of damaging earthquakes:

##### **Queen Charlotte - Fairweather Fault System**

The Queen Charlotte and Fairweather faults are part of a long fault system that marks the eastern boundary of the Pacific plate and the western boundary of the North American plate. The Pacific plate moves in a northwestward direction relative to the North American plate, creating a transform boundary, the name given to the interface between two plates moving horizontally in opposite directions. The fault associated with a transform boundary is a strike-slip fault. The Queen Charlotte and Fairweather faults are very similar to California's San Andreas Fault system, some of the most well known strike-slip faults in the world.

At the northern end of the Queen Charlotte-Fairweather fault system is the Fairweather fault, a strike-slip fault with right lateral movement. The Fairweather fault is visible on land for about 280 kilometers from Cross Sound northwestward to its junction with the St. Elias fault in the vicinity of Yakutat Bay. Seismic exploration methods have projected the Fairweather fault just offshore of the Alexander Archipelago from Cross Sound to the mouth of Chatham Strait. At this point, the fault is believed to connect with the Queen Charlotte fault. The Queen Charlotte fault, which extends southeastward from Chatham Strait past the Queen Charlotte Islands, is also a strike-slip fault with right lateral movement (AEIC).

#### **Chatham Strait Fault**

The Chatham Strait fault is the second largest right lateral strike-slip fault in southeastern Alaska. Starting near Sitka, the fault follows Lynn Canal south into Chatham strait and is thought to be truncated by the Fairweather-Queen Charlotte fault system west of Iphigenia Bay (AEIC).

#### **4.4.5 Earthquake Vulnerability**

The hazards of earthquake could potentially impact any part of Sitka.

Earthquake damage would be area-wide with potential damage to critical infrastructure up to and including the complete abandonment of key facilities. Limited building damage assessors are available in Sitka to determine structural integrity following earthquake damage. Priority would have to be given critical infrastructure to include: public safety facilities, health care facilities, shelters and potential shelters, and finally public utilities. The extent of an earthquake in Sitka could be **critical**.

Intensity is a subjective measure of the strength of the shaking experienced in an earthquake. Intensity is based on the observed effects of ground shaking on people, buildings, and natural features. It varies from place to place within the disturbed region depending on the location of the observer with respect to the earthquake epicenter.

The "intensity" reported at different points generally decreases away from the earthquake epicenter. Local geologic conditions strongly influence the intensity of an earthquake; commonly, sites on soft ground or alluvium have intensities 2 to 3 units higher than sites on bedrock.

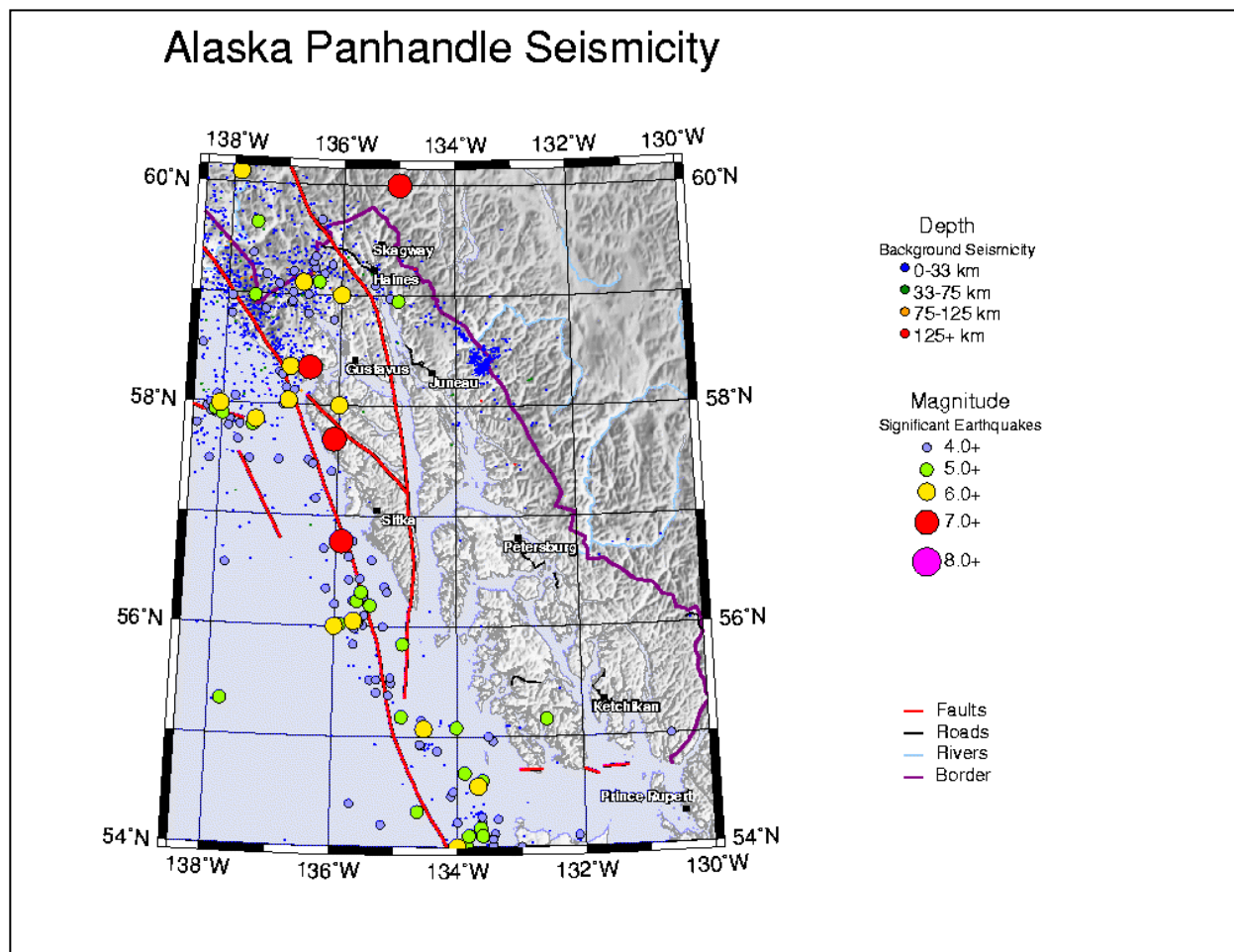
The Richter Scale expresses magnitude as a decimal number. A magnitude of 2 or less is called a microearthquake, they cannot even be felt by people and are recorded only on local seismographs. Events with magnitudes of about 4.5 or greater are strong enough to be recorded by seismographs all over the world. But the magnitude would have to be higher than 5 to be considered a moderate earthquake, and a large earthquake might be rated as magnitude 6 and major as 7. Great earthquakes (which occur once a year on average) have magnitudes of 8.0 or higher (British Columbia 1700, Chile 1960, Alaska 1964). The Richter Scale has no upper limit, but for the study of massive earthquakes the

moment magnitude scale is used. The modified Mercalli Intensity Scale is used to describe earthquake effects on structures.

The extent of a major earthquake in Sitka could be critical. Sitka is located near the Fairweather fault, which extends from south of Queen Charlotte Islands to Sitka. The fault moves right-laterally approximately 2.25 inches per year. A study by the U.S. Geological Survey predicts a magnitude 8 or greater earthquake will occur near Sitka in the future. The fault moves right-laterally approximately 2.25 inches per year. A study by the U.S. Geological Survey predicts a magnitude 8 or greater earthquake will occur near Sitka in the future. This could be especially devastating because ground shaking can cause liquefaction of Sitka's thixotropic soils.

Figure 3. AEIC Alaska Panhandle Seismicity, from the UAF AEIC, illustrates that a major earthquake has occurred near Sitka in the past and indicates that a fault is located near the Greater Sitka area.

**Figure 8 AEIC Alaska Panhandle Seismicity**



Source: [http://www.aeic.alaska.edu/html\\_docs/information\\_releases.html](http://www.aeic.alaska.edu/html_docs/information_releases.html)



## 4.5 Tsunami

*Note: The Sitka Borough Fire Department and Local Emergency Planning Committee wrote portions of this section, in 2003, as part of the Emergency Operation Plan. The 2003 Tsunami Plan has been reformatted to fit this plan.*

### 4.5.1 Tsunami Description

A tsunami is a series of long waves generated in the ocean by a sudden displacement of a large volume of water. Underwater earthquakes, landslides, volcanic eruptions, meteor impacts, or onshore slope failures can cause this displacement. Most tsunamis originate in the Pacific "Ring of Fire," the area of the Pacific bounded by the eastern coasts of Asia and Australia and the western coasts of North America and South America that is the most active seismic feature on earth.

Tsunami waves can travel at speeds averaging 450 to 600 miles per hour. As a tsunami nears the coastline, its speed diminishes, its wavelength decreases, and its height increases greatly. Unusual waves have been known to be over 100 feet high. However, waves that are 10 to 20 feet high can be very destructive and cause many deaths and injuries.

After a major earthquake or other tsunami-inducing event occurs, a tsunami could reach the shore within a few minutes. From the source of the tsunami-generating event, waves travel outward in all directions in ripples. As these waves

approach coastal areas, the time between successive wave crests varies from 5 to 90 minutes. The first wave is usually not the largest in the series of waves, nor is it the most significant. One coastal community may experience no damaging waves while another may experience destructive deadly waves. Some low-lying areas could experience severe inland inundation of water and deposition of debris of more than 1000 feet inland.

The Alaska and Aleutian Seismic Zone that threatens Alaska has a predicted occurrence (84 percent probability between 1988 to 2008) of an earthquake with magnitude greater than 7.4 in Alaska. According to the West Coast and Alaska Tsunami Warning Center (WCATWC), if an earthquake of this magnitude occurs, Alaska's coastlines can be expected to flood within 15 minutes.



Sitka Evacuation Route, 2008

## **Types of Tsunami**

### **Tele-Tsunami**

Tele-tsunami is the term for a tsunami observed at places several thousand kilometers from their source. In many cases, tele-tsunamis can allow sufficient warning time for evacuation.

No part of Alaska is expected to have significant damage due to a tele-tsunami. Only one tele-tsunami has caused damage in Alaska; the 1960 Chilean tsunami. Damage occurred to pilings at MacLeod Harbor, Montague Island on Cape Pole, and Kosciusko Island where a log boom broke free.

### **Seismically generated local tsunami**

Most seismically generated local tsunamis have occurred along the Aleutian Arc. Other locations include the back arc area in the Bering Sea and the eastern boundary of the Aleutian Arc plate. They generally reach land 20 to 45 minutes after starting.

### **Landslide-generated tsunami**

Submarine and subaerial landslides can generate large tsunami. Subaerial landslides have more kinetic energy associated with them so they trigger larger tsunamis. An earthquake usually, but not always, triggers this type of landslide and they are usually confined to the bay or lake of origin. One earthquake can trigger multiple landslides and landslide generated tsunamis. Low tide is a factor for submarine landslides because low tide leaves part of the water-saturated sediments exposed without the support of the water.

Landslide generated tsunamis are responsible for most of the tsunamis deaths in Alaska because they allow virtually no warning time.

### **Seiches**

A seiche is a wave that oscillates in partially or totally enclosed bodies of water. They can last from a few minutes to a few hours because of an earthquake, underwater landslide, atmospheric disturbance or avalanche. The resulting effect is similar to bathtub water sloshing repeatedly from side to side. The reverberating water continually causes damage until the activity subsides. The factors for effective warning are similar to a local tsunami. The onset of the first wave can occur in a few minutes, giving virtually no time for warning.

## **Characteristics of Tsunamis**

*Debris:* As the tsunami wave comes ashore, it brings with it debris from the ocean, including man-made debris such as boats, and as it strikes the shore, creates more on-shore debris. Debris can damage or destroy structures on land.

*Distance from shore:* Tsunamis can be both local and distant. Local tsunamis cause more devastation and give residents only a few minutes to seek safety. Distant tsunamis originating in places like Chile, Japan, Russia, or other parts of Alaska can also cause damage.

*High tide:* If a tsunami occurs during high tide, the water height will be greater and cause greater inland inundation, especially along flood control and other channels.

*Outflow:* Outflow following inundation creates strong currents, which rip at structures and pound them with debris, and erode beaches and coastal structures.

*Water displacement:* When a large mass of earth on the ocean bottom impulsively sinks or uplifts, the column of water directly above it is displaced, forming the tsunami wave. The rate of displacement, motion of the ocean floor at the earthquake epicenter, the amount of displacement of the rupture zone, and the depth of water above the rupture zone all contribute to the intensity of the tsunami.

*Wave runup:* Runup is the height that the wave extends up to on steep shorelines, measured above a reference level (the normal height of the sea, corrected to the state of the tide at the time of wave arrival).

*Wave strength:* Even small wave heights can cause strong, deadly surges. Waist-high surges can cause strong currents that float cars, small structures, and other debris.

#### **4.5.2 Tsunami Impact**

A tsunami in Sitka could be of a ***catastrophic*** extent. Sitka has been designated by DHS&EM and DGGs as having a high potential both local and Pacific-wide tsunamis. Sitka is located directly on the Gulf of Alaska and is not protected by islands, as is much of Southeastern Alaska. It is possible for a catastrophic event that could cause multiple deaths, complete shutdown of facilities and severe property damage.

A tsunami event in Sitka could damage the structures and infrastructure that are located along the shoreline in the community, and within the flood zones described above. A tsunami event in Sitka could isolate the community from other areas of the state and cause wide spread damage.

The following factors will affect the severity of a tsunami:

*Coastline configuration:* Tsunamis impact long, low-lying stretches of linear coastlines, usually extending inland for relatively short distances. Concave shorelines, bays, sounds, inlets, rivers, streams, offshore canyons, and flood control channels may create effects that result in greater damage. Offshore canyons can focus tsunami wave energy, and islands can filter the energy. The orientation of the coastline determines whether the waves strike head-on or are refracted from other parts of the coastline. A tsunami wave entering flood control channels could reach a mile or more inland, especially if it enters at high tide.

*Coral reefs:* Reefs surrounding islands in the western North Pacific and the South Pacific generally cause waves to break, providing some protection to the islands.

*Earthquake characteristics:* Several characteristics of the earthquake that generates the tsunami contribute to the intensity of the tsunami, including the area and shape of the rupture zone, and:

*Fault movement:* Strike-slip movements that occur under the ocean create little or no tsunami hazard. However, vertical movements along a fault on the seafloor displace water and create a tsunami hazard.

*Magnitude and depth:* Earthquakes with greater magnitude cause more intense tsunamis. Shallow-focus earthquakes also have greater capacity to cause tsunamis.

*Human activity:* With increased development, property damage increases, multiplying the amount of debris available to damage or destroy other structures. Additionally, loading on the delta from added weight such as trains or a warehouse or added fill can add to an area's instability.

### **4.5.3 Probability**

Sitka has a **high** probability of a tsunami event. However, like the earthquake hazard, it is impossible to predict how soon a damaging tsunami could occur.

Alaska has the greatest earthquake and tsunami potential in the entire United States. It is a very seismically active region where the Pacific plate is subducting under the North American plate. This subduction zone, the Alaska-Aleutian megathrust zone, creates high tsunami hazards for the adjacent coastal areas. The coseismic crustal movements that characterize this area have a high potential for producing vertical sea floor displacements, which are highly tsunamigenic (AEIC).

The Alaska and Aleutian Seismic Zone that threatens Alaska has a predicted occurrence (84 percent probability between 1988 to 2008) of an earthquake with magnitude greater than 7.4 in Alaska. If an earthquake of this magnitude occurs, Alaska's coastlines can be expected to flood within 15 minutes (WCATWC).

Since science cannot predict when earthquakes will occur, they cannot determine exactly when a tsunami will be generated. But, with the aid of historical records of tsunamis and numerical models, science can get an idea as to where they are most likely to be generated. Past tsunami height measurements and computer modeling help to forecast future tsunami impact and flooding limits at specific coastal areas. There is an average of two destructive tsunamis per year in the Pacific basin. Pacific wide tsunamis are a rare phenomenon, occurring every 10 - 12 years on the average (WCATWC).

### **4.5.4 Tsunami History**

Earthquakes have generated local subaerial and subaqueous landslides, which have the potential to trigger local tsunamis. The largest tsunami to impact Sitka was 7.8-foot high wave, generated by the 1964 Prince William Sound earthquake. This tsunami caused the loss of one dock in Sitka. There was no other damage or loss of life (AEIC).

Historic tsunamis that were generated by earthquakes in the Alaska-Aleutian subduction zone, have resulted in widespread damage and loss of life along the Alaskan Pacific coast and other exposed locations around the Pacific Ocean. Seismic water waves originating in Alaska can travel across the Pacific and destroy coastal towns hours after they are generated. However, they are considered to be a near-field hazard for Alaska, and can reach Alaskan coastal communities within minutes after an earthquake. Therefore, saving lives and property depends on how well a community is prepared, which makes it essential to model the potential flooding area in a case of a local or distant tsunami (AEIC).

There has been at least one confirmed volcanically triggered tsunami in Alaska. In 1883, debris from the Saint Augustine volcano triggered tsunamis that inundated Port Graham with waves 30 feet high.



#### **4.5.5 Tsunami Location**

The State of Alaska Department of Natural Resources completed a Tsunami Inundation Study, complete with inundation mapping, for the City and Borough of Sitka in 2013. This study is included as an appendix to this plan, and contains detailed information about the specifics of tsunami hazard in Sitka.

#### **4.5.6 Tsunami Vulnerability**

See Appendix for detailed information regarding Tsunami Vulnerability for Sitka.

### **4.6 Severe Weather**

In Alaska, there is great potential for weather disasters and, while weather events vary greatly region by region, Sitka is no exception to the potential for weather disasters. Weather extremes in Sitka are due to heavy rainfall and high winds, with winter storms producing record rainfall and wind-driven high tides. Emergencies could arise from a combination of events.

Winter storms originate as mid-latitude depressions or cyclonic weather systems. High winds, heavy snow, heavy rain, and cold temperatures usually accompany them.

What is considered an excessively cold temperature varies according to the normal climate of a region. In areas unaccustomed to winter weather, near freezing temperatures are considered "extreme cold". Extreme cold can bring transportation to a halt across interior Alaska for days or sometimes weeks at a time. Aircraft may be grounded due to extreme cold and ice fog conditions, cutting off access as well as the flow of supplies. This is of concern to Sitka, as water and air access are the only supply sources to the island.

#### **4.6.1 Severe Weather Impact**

Because of its remote location, Sitka must be very self-reliant. Severe weather can cut off air access limiting medevac availability and access to goods and services, including groceries and medical supplies. Severe wind and heavy snow can cause extensive damage to critical structures including residences and public facilities.

A severe weather event would create an area wide impact and could damage structures and potentially isolate Sitka from the rest of the state.

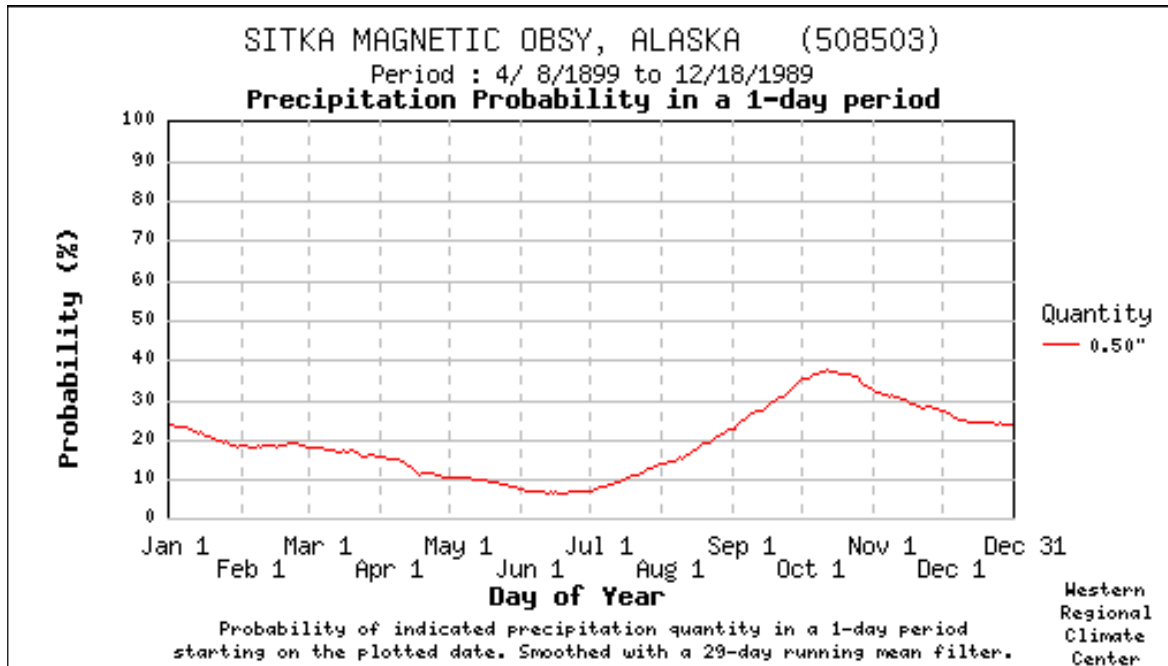
Severe weather events of the type that occur in Sitka can have implications that affect the likelihood of other hazards. Significant rainfall events can increase the risk of landslides as can high winds. High winds can also cause flooding from wind-driven high tides.

#### **4.6.2 Severe Weather Probability**

The past Sitka Fire Chief (S. Ulmer) related that severe weather is the highest natural hazard risk in Sitka, due to extreme rainfall and high winds. As noted on the table below, Sitka has a high probability of severe weather, which is defined, as the hazard is present with a high probability of occurrence within the calendar year. Event has up to 1 in 1 year chance of occurring.

Figure 7 from the Western Regional Climate Center shows that Sitka has a 10% to 40% chance of at least a half-inch of rainfall most days.

**Figure 9 Precipitation Probability in a 1-day period**



#### **4.6.3 Severe Weather History**

Severe weather is a yearly occurrence in Sitka. Most years the severe weather events do not result in disasters or incidents, but when the “perfect” combination of conditions exist, damages have resulted.

**Southeast Alaska, November 26, 1984:** A hurricane force windstorm and wind driven tides caused extensive damage to public and private property in five Southeast Alaskan communities. The State provided public and individual assistance grants and temporary housing in Juneau, Sitka, Kake, Angoon and Tenakee Springs. SBA provided disaster loan assistance and the American Red Cross made grants to meet immediate needs of victims. The Governor's request for a Presidential declaration was denied.

**Southeast Storm (AK-06-216)** declared December 23, 2005 by Governor Murkowski: Beginning on November 18, 2005 and continuing through November 26, 2005, a strong winter storm with high winds and record rainfall occurred in the City/Borough of Juneau, the City/Borough of Haines, the City/Borough of Sitka, the City of Pelican, the City of Hoonah, and the City of Skagway, which resulted in widespread coastal flooding, landslides, and sever damage and threat to life and property, with the potential for further damage. The following conditions existed as a result of this disaster: severe damage to personal residences requiring evacuation and relocation of residents; to individual's personal and real property; to businesses; and to a marine highway system dock, the road systems eroded and blocked by heavy debris that prohibited access to communities and residents, and other public infrastructures, necessitating emergency protective measures and temporary and permanent repairs. The total estimated amount of assistance is approximately \$1.87 million. This includes the following: Individual Assistance totaling \$500,000 for 52 applicants. There was no hazard mitigation (DHS&EM Disaster Cost Index).

Periods of heavy rains and high winds contributed to the cause of a **fatal landslide event on August 28, 2015**, causing three deaths and over \$1M in damage. At least six landslides occurred in that event that directly affected the town, including the one that killed three people. The landslide was declared a state-level disaster by Governor Bill Walker.

#### **4.6.4 Severe Weather Location**

All areas of Sitka are affected by severe weather. Of particular concern are flood zones, coastal storm surge zones, and areas that might be affected by rain-induced landslides (landslide zones are currently being mapped).

### **4.7 Landslide/Ground Failure**

Landslides are described as downward movement of a slope and materials under the force of gravity. The term landslide includes a wide range of ground movement, such as rock falls, deep failure of slopes, and shallow debris flows. Landslides are influenced by human activity (mining and construction of buildings, railroads, and highways) and natural factors (geology, precipitation, and topography). They are common all over the United States and its territories.

Landslides occur when masses of rock, earth, or debris move down a slope. Therefore, gravity acting on an overly steep slope is the primary cause of a landslide. They are activated by storms, fires, and by human modifications to the land. New landslides occur as a result of rainstorms, earthquakes, volcanic eruptions, and various human activities.

Mudflows (or debris flows) are flows of rock, earth, and other debris saturated with water. They develop when water rapidly accumulates in the ground, such as during heavy rainfall or rapid snowmelt, changing the earth into a flowing river of mud or "slurry." Slurry can flow rapidly down slopes or through channels and can strike with little or no warning at avalanche speeds. Slurry can travel several miles from its source, growing in size as it picks up trees, cars, and other materials along the way. Mudflows/debris flows present the most significant landslide hazard to Sitka due to the heavy rains common to the region and the steep slopes that exist above the community.

Geology, precipitation, topography and cut and fill construction practices all influence landslide activity. They often are the result of seismic activity, flooding, volcanic activity, heavy precipitation, construction work, or coastal storms. Landslides can also trigger secondary hazards, such as tsunamis and flooding.

#### **4.7.1 Landslide Probability**

Due to the voluminous rainfall, soil type, and topography in Sitka, the probability of landslides is high.

#### **4.7.2 Landslide History**

Even before the devastating and fatal landslide of 2015 that killed three people and caused over a million dollars of damage to the community, numerous landslides have occurred in uninhabited areas of Sitka Borough. Blue Lake Road, Green Lake Road and powerline corridor all intersect avalanche chutes. Blue Lake Road is heavily traveled during winter months to access cross-country skiing, sledding, walking pets and mountain biking. Past landslides have destroyed remote sections of the powerline (EOP 2003).

### **4.7.3 Landslide Location/Landslide Vulnerability**

The City and Borough of Sitka has commissioned two landslide studies which have been completed and are available to the public. Another study is currently underway. of this writing, a comprehensive landslide hazard mapping project is being completed by the State of Alaska DGGs through a grant from FEMA to, in part, help determine the specific areas of vulnerability throughout the community. This information will be added to the plan when it is completed.

## **4.8 Hazards Classified as “Negligible”**

The following hazards have been identified as existing within Sitka, but having minor or negligible effects at this time.

### **4.8.1 Erosion**

No known or significant erosion problems exist in Sitka.

### **4.8.2 Wildland Fire**

The soil conditions and abundant rainfall combine to make wildland fire hazard unlikely.

### **4.8.3 Avalanche**

Avalanche zones are present in the mountains surrounding Sitka, but no known avalanche paths present a hazard to infrastructure or to the community at large. Avalanche hazards are encountered only by individuals who venture into the mountains and should be managed appropriately by each recreational user.

### **4.8.4 Volcano**

The responsibility for hazard identification and assessment for the active volcanic Centers of Alaska falls to the Alaska Volcano Observatory (AVO) and its constituent organizations.

The AVO, which is a cooperative program of the U.S. Geological Survey (USGS), DGGs, and the University of Alaska Fairbanks Geophysical Institute (UAF/GI), monitors the seismic activity at 23 of Alaska’s 41 active volcanoes in real time. In addition, satellite images of all Alaskan and Russian volcanoes are analyzed daily for evidence of ash plumes and elevated surface temperatures. Russian volcanoes are also a concern to Alaska as prevailing winds could carry large ash plumes from Kamchatka into Alaskan air space. AVO also researches the individual history of Alaska’s active volcanoes and produces hazard assessment maps for each center.

The AVO identifies the closest active volcano to Sitka at being over 300 miles away.  
<http://www.avo.alaska.edu/>

## **4.9 Impacts of Global Climate Change**

Earth’s 2015 surface temperatures were the warmest recorded since modern record keeping began in 1880. Climate change is a recognized phenomenon caused by human activity. The planet’s average surface temperatures has risen about 1.8 degrees Fahrenheit since the late 19<sup>th</sup> century, a change driven

by dramatically increased carbon dioxide and other human-made emissions into the atmosphere (NASA, 2017).

The nature of global climate change leads to more dramatic affects in the arctic region. Over the past 60 years, the average temperature across Alaska has increased by approximately 3 degrees Fahrenheit. This increase is more than twice the warming of the rest of the United States. Warming in the winter has increased by an average of 6 degrees Fahrenheit and has led to changes in ecosystems, such as earlier breakup of river ice in the spring. As the climate continues to warm, average annual temperatures in Alaska are projected to increase an additional two to four degrees by the middle of this century. Precipitation in Alaska is projected to increase during all seasons by the end of this century. Despite increased precipitation, the state is likely to become drier due to greater evaporation caused by warming temperatures (Chapin, et al., 2014) (EPA, 2017).

Rising temperatures are expected to exacerbate wildfire danger, erosion, and flooding.

## **5 CAPABILITY ASSESSMENT**

This chapter identifies the community mitigation capabilities. These are the plans and policies, programs, and projects that are currently in place to reduce vulnerability to hazards. It includes key mitigation accomplishments that have been achieved since the last update. As mitigation actions identified in the mitigation strategy are completed, they become new mitigation capabilities.

### **5.1.1 Government**

The City & Borough of Sitka is organized under a home rule charter. It was first adopted in October 1960 and has been amended eight times since that date, most recently in 2002. Any amendments to the Charter must be approved by a vote of the public. The Sitka Charter may be viewed on the City & Borough website.

The City & Borough of Sitka Assembly consists of a mayor and six council members, elected by the citizens in Sitka. The vice mayor is selected to serve a one-year term from among the council members shortly after the elections. Municipal elections are held the first Tuesday of October and each council member elected serves a three-year term. The Council meets for regularly scheduled meetings the first and third Tuesdays of each month.

### **5.1.2 Local Resources**

Sitka has a number of planning and land management tools that will allow it to implement hazard mitigation activities. The resources available in these areas have been assessed by the Borough, and are summarized in Tables 4, 5 and 6.

**Table 10 Local Planning Resources**

<b>Regulatory Tools</b>	<b>Local Authority?</b>	<b>Most Recent Update</b>
Building code	Yes	
Zoning ordinance	Yes	2002
Subdivision ordinance or regulations	Yes	2002
Special purpose ordinances (floodplain management, stormwater management, hillside or steep slope ordinances, wildfire ordinances, hazard setback requirements)	Flood Plain Regulations 1982	Need new FIRMs
Growth management ordinances (also called “smart growth” or anti-sprawl programs)	No	
Site plan review requirements	No	
Comprehensive plan	Yes	2007, 2018
A capital improvements plan	Yes	Annually
An economic development plan	No	
An emergency response plan	Yes	2003
A post-disaster recovery plan	No	

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Regulatory Tools	Local Authority?	Most Recent Update
Real estate disclosure requirements	No	
Building code	Yes	
Zoning ordinance	Yes	2002
Subdivision ordinance or regulations	Yes	2002
Special purpose ordinances (floodplain management, stormwater management, hillside or steep slope ordinances, wildfire ordinances, hazard setback requirements)	Flood Plain Regulations 1982	Need new FIRMs

**Table 11 Sitka Staff Resources**

Resources on Staff	Dept/Agency and Position
Engineer(s) or professional(s) trained in construction practices related to buildings and/or infrastructure	<ul style="list-style-type: none"> <li>One building official, one building inspector</li> <li>One building maintenance supervisor</li> </ul>
Planners or Engineer(s) with an understanding of natural and/or human-caused hazards	City engineers
Floodplain manager	Building official
Surveyors	Private Sector
Staff with education or expertise to assess the community's vulnerability to hazards	None
Personnel skilled in GIS and/or HAZUS	Planning Director, Engineering Tech
Scientists familiar with the hazards of the community	None
Emergency manager	Fire Chief
Grant writers	None

**Table 12 Fiscal Capability**

Financial Resources	Accessible or Eligible to Use
Community Development Block Grants (CDBG)	Yes
Capital improvements project funding	Yes
Authority to levy taxes for specific purposes	Yes
Fees for sewer	Yes
Impact fees for homebuyers or developers for new developments/homes	No
Incur debt through general obligation bonds	Yes

Financial Resources	Accessible or Eligible to Use
Incur debt through special tax and revenue bonds	Yes
Incur debt through private activity bonds	No
Withhold spending in hazard-prone areas	No

### 5.1.3 State Resources

- **Alaska DHS&EM** is responsible for coordinating all aspects of emergency management for the State of Alaska. Public education is one of its identified main categories for mitigation efforts.

Improving hazard mitigation technical assistance for local governments is another high priority list item for the State of Alaska. Providing hazard mitigation training, current hazard information, and the facilitation of communication with other agencies encourages local hazard mitigation efforts. DHS&EM provides resources for mitigation planning on their website at <http://www.ak-prepared.com>.

- **DCCED/DCRA:** Provides training and technical assistance on all aspects of the National Flood Insurance Program (NFIP) and flood mitigation.
- **Division of Senior Services:** Provides special outreach services for seniors, including food, shelter and clothing.
- **Division of Insurance:** Provides assistance in obtaining copies of policies and provides information regarding filing claims.
- **Department of Military and Veterans Affairs:** Provides damage appraisals and settlements for VA-insured homes, and assists with filing of survivor benefits.



#### 5.1.4 Federal Resources

The federal government requires local governments to have hazard mitigation plans in place to be eligible for funding opportunities through FEMA such as the Pre-Disaster Mitigation Assistance Program and the Hazard Mitigation Grant Program. The Mitigation Technical Assistance Programs available to local governments are also a valuable resource. FEMA may provide temporary housing assistance through rental assistance, mobile homes, furniture rental, mortgage assistance, and emergency home repairs. The Disaster Preparedness Improvement Grant also promotes educational opportunities with respect to hazard awareness and mitigation.

FEMA, through its Emergency Management Institute, offers training in many aspects of emergency management, including hazard mitigation. FEMA has also developed a large number of documents that address implementing hazard mitigation at the local level. Five key resource documents are available from FEMA Publication Warehouse (1-800-480-2520) and are briefly described below:

- **How-to Guides:** FEMA has developed a series of how-to guides to assist states, communities, and tribes in enhancing their hazard mitigation planning capabilities. The first four guides mirror the four major phases of hazard mitigation planning used in the development of the Sitka Hazard Mitigation Plan. The last five how-to guides address special topics that arise in hazard mitigation planning such as conducting cost-benefit analysis and preparing multi-jurisdictional plans. The use of worksheets, checklists, and tables make these guides a practical source of guidance to address all stages of the hazard mitigation planning process. They also include special tips on meeting Disaster Mitigation Act (DMA) 2000 requirements (<http://www.fema.gov/fima/planhowto.shtm>).
- **Post-Disaster Hazard Mitigation Planning Guidance for State and Local Governments.** FEMA DAP-12, September 1990. This handbook explains the basic concepts of hazard mitigation and shows state and local governments how they can develop and achieve mitigation goals within the context of FEMA's post-disaster hazard mitigation planning requirements. The handbook focuses on approaches to mitigation, with an emphasis on multi-objective planning.
- **Mitigation Resources for Success CD.** FEMA 372, September 2001. This CD contains information about mitigation and is useful for state and local government planners and other stakeholders in the mitigation process. It provides mitigation case studies, success stories, information about Federal mitigation programs, suggestions for mitigation measures to homes and businesses, appropriate relevant mitigation publications, and contact information.
- **A Guide to Federal Aid in Disasters.** FEMA 262, April 1995. When disasters exceed the capabilities of state and local governments, the President's disaster assistance program (administered by FEMA) is the primary source of federal assistance. This handbook discusses the procedures and process for obtaining this assistance, and provides a brief overview of each program.
- **The Emergency Management Guide for Business and Industry.** FEMA 141, October 1993. This guide provides a step-by-step approach to emergency management planning, response, and recovery. It also details a planning process that businesses can follow to better prepare for a wide range of hazards and emergency events. This effort can enhance a business's ability to recover from financial losses, loss of market share, damages to equipment, and product or business interruptions. This guide could be of great assistance to Sitka businesses.

Other federal resources include:

- **Department of Agriculture.** Assistance provided includes: Emergency Conservation Program, Non-Insured Assistance, Emergency Watershed Protection, Rural Housing Service, Rural Utilities Service, and Rural Business and Cooperative Service.
- **Department of Energy, Office of Energy Efficiency and Renewable Energy, Weatherization Assistance Program.** This program minimizes the adverse effects of high energy costs on low-income, elderly, and handicapped citizens through client education activities and weatherization services such as an all-around safety check of major energy systems, including heating system modifications and insulation checks.
- **Department of Housing and Urban Development, Office of Homes and Communities, Section 108 Loan Guarantee Programs.** This program provides loan guarantees as security for federal loans for acquisition, rehabilitation, relocation, clearance, site preparation, special economic development activities, and construction of certain public facilities and housing.
- **Department of Housing and Urban Development, Community Development Block Grants.** Administered by Alaska Department of Commerce, Community and Economic Development (DCCED) DCRA. Provides grant assistance and technical assistance to aid communities in planning activities that address issues detrimental to the health and safety of local residents, such as housing rehabilitation, public services, community facilities, and infrastructure improvements that would primarily benefit low-and moderate-income persons.
- **Department of Labor, Employment and Training Administration, Disaster Unemployment Assistance.** Provides weekly unemployment subsistence grants for those who become unemployed because of a major disaster or emergency. Applicants must have exhausted all benefits for which they would normally be eligible.
- **Federal Financial Institutions.** Member banks of FDIC, FRS or FHLBB may be permitted to waive early withdrawal penalties for Certificates of Deposit and Individual Retirement Accounts.
- **Internal Revenue Service, Tax Relief.** Provides extensions to current year tax return, allows deductions for disaster losses, and allows amendment of previous tax returns to reflect loss back to three years.
- **United States Small Business Administration.** May provide low-interest disaster loans to individuals and businesses that have suffered a loss due to a disaster. Requests for SBA loan assistance should be submitted to the Alaska Division of Homeland Security and Emergency Management.

Other resources: The following are websites that provide focused access to valuable planning resources for communities interested in sustainable development activities.

- **Federal Emergency Management Agency,** <http://www.fema.gov> – includes links to information, resources, and grants that communities can use in planning and implementation of sustainable measures.

- **American Planning Association**, <http://www.planning.org> – a non-profit professional association that serves as a resource for planners, elected officials, and citizens concerned with planning and growth initiatives.
- **Institute for Business and Home Safety**, <http://ibhs.org> – an initiative of the insurance industry to reduce deaths, injuries, property damage, economic losses, and human suffering caused by natural disasters. Online resources provide information on natural hazards, community land use, and ways citizens can protect their property from damage.

#### 5.1.5 Other Funding Sources and Resources

- **Real Estate Business.** State law for properties within flood plains requires real estate disclosure.
- **American Red Cross.** Provides for the critical needs of individuals such as food, clothing, shelter, and supplemental medical needs. Provides recovery needs such as furniture, home repair, home purchasing, essential tools, and some bill payment may be provided.
- **Crisis Counseling Program.** Provides grants to State and Borough mental health departments, which in turn provide training for screening, diagnosing and counseling techniques. Also provides funds for counseling, outreach, and consultation for those affected by disaster.


## 6 MITIGATION GOALS AND STRATEGIES

Chapter six details the community's goals and strategies. The strategies are made up of mitigation goals and objectives, mitigation actions, and a mitigation plan for implementation.

**Figure 10 Mitigation Strategy Process**



### 6.1 Mitigation Goals


 <b>FEMA</b>	<b>C3.</b> Does the Plan include goals to reduce/avoid long-term vulnerabilities to the identified hazards? (Requirement §201.6(c)(3)(i))
---	---

Mitigation goals represent what the community seeks to achieve through the mitigation plan. Goals are general guidelines providing a framework for more detailed objectives and actions. During the 2018 update, the planning team reviewed the goals and objectives from the original 2007 plan and re-evaluated them for effectiveness, relevance, and likelihood of achievement. The team added new goals focusing on cost-effectiveness and protection of the community from hazards that in recent years proved to be significant:

**Table 13 Mitigation Goals**

Goal	Description
1	Choose strategies and actions that are the most cost-effective for the community.
2	Identify the most substantial risks and choose the actions to mitigate those risks effectively
3	Increase public awareness about hazards and threats
4	Continue to reduce vulnerability to identified hazards through an ongoing and effective mitigation program that builds on past efforts
5	Prioritize mitigation actions that provide early warning and detection

## 6.2 Mitigation Actions

	C4. Does the Plan identify and analyze a comprehensive range of specific mitigation actions and projects for the [City and Borough of Sitka] being considered to reduce the effects of hazards, with emphasis on new and existing buildings and infrastructure ? (Requirement §201.6(c)(3)(ii))
---	---

Mitigation actions are specific projects that are meant to reduce or eliminate the damages from hazards and their impacts. Implementation of mitigation actions will help the community achieve mitigation goals and reduce vulnerability to threats and hazards identified in the plan, and will make Sitka more resilient to hazards and disasters. In compliance with mitigation planning regulations, the planning team identified and analyzed a comprehensive range of specific mitigation actions and projects to reduce the risks identified as affecting Sitka.

### 6.2.1 Review of 2007 Hazard Mitigation Actions

As a part of the 2018 update, all mitigation actions identified in the 2007 plan were evaluated to determine the status of the action, its current relevance, and whether or not it should be included in the update.

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**Table 14 Status of Past Mitigation Actions**

Mitigation Projects	Responsible Agency	Cost	Funding Sources	Estimated Timeframe	Project Status (during annual review)
<b>Flood/Erosion (FLD)</b>					
FLD-1. Identify Drainage Patterns and Develop a Comprehensive Drainage System	FEMA NFIP	N/A	PDM FMA	>1 year	A stormwater drainage plan was completed in 2013 and the projects from that plan are included in this mitigation plan update.
FLD-2. Structure Elevation and/or Relocation	FEMA DHS&EM	N/A	PDM FMA HMGP	>1 year	No structures were determined to require elevation or relocation.
FLD-3. Updated FIRM Sitka Maps	FEMA	>\$100,000	FMA	<1 year	FIRM maps were updated in XXXX
FLD-4. Public Education	Borough DHS&EM	Staff Time	Borough	Ongoing	Public education regarding flood hazards is ongoing as a part of CBS's public education efforts.
FLD-5. Pursue obtaining a CRS rating to lower flood insurance rates.	Borough DCRA	<\$1,500	Borough	<1 year	UNKNOWN
FLD-6. Continue to obtain flood insurance for all Borough structures, and continue compliance with NFIP.	Borough	<\$1,500	Borough	Ongoing	The City and Borough of Sitka remains in compliance with NFIP.
FLD-7. Require that all new structures be constructed according to NFIP requirements and set back from the shoreline to lessen future erosion concerns and costs.	Borough	Staff Time	Borough Budget	Ongoing	The City and Borough of Sitka remains in compliance with this requirement of NFIP.

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Mitigation Projects	Responsible Agency	Cost	Funding Sources	Estimated Timeframe	Project Status (during annual review)
<b>Earthquake (E)</b>					
E-1. Identify buildings and facilities that must be able to remain operable during and following an earthquake event.	City & Borough DHS&EM DCRA	Staff Time	State Grants	>1 year	This project was completed in XXXX
E-2. Contract a structural engineering firm to assess the identified bldgs and facilities.	City & Borough DHS&EM	>\$10,000	State/local funds	>5 years	This project was completed in XXXX
E-3. Nonstructural mitigation projects (i.e. assessing whether heavy objects are tied down)	Borough	Staff time	Borough	<1 year	This project was completed in XXXX
E-4. Conduct mock emergency exercises to identify response vulnerabilities.	Borough DHS&EM	Staff/Volunteer time	Borough DHS&EM	>1 year	The City and Borough conducts regular exercises and drills as a part of its emergency management program.
<b>Snow Avalanche (S/A)</b>					
S/A-1. Prohibit new construction in avalanche areas.	Borough	Staff Time	Borough Budget	Ongoing	This project has been removed as there are no avalanche paths that affect the community.
S/A-2. Utilize appropriate methods of structural avalanche control.	FEMA	>\$25,000	PDM HMGP	>5 years	This project has been removed as there are no avalanche paths that affect the community
S/A-3. Enact buyout of homes in avalanche paths.	FEMA	>\$25,000	PDM HMGP	>5 years	This project has been removed as there are no avalanche paths that affect the community
S/A-4. Install warning signage in mapped avalanche areas.	State DOT	<\$10,000	State/local funds	Ongoing	This project has been removed as there are no avalanche paths that affect the community

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Mitigation Projects	Responsible Agency	Cost	Funding Sources	Estimated Timeframe	Project Status (during annual review)
S/A-5. Continue to educate public about avalanche hazards.	Borough	Staff Time	Borough Budget	Ongoing	Avalanche education is provided by avalanche education organizations and other resources. Avalanche risk reduction is the responsibility of recreational users when they enter avalanche-prone areas.
<b>Tsunami (T)</b>					
T-1: Continued Participation in the Tsunami Awareness Programs.	Borough DHS&EM	Staff Time	Borough DHS&EM	Ongoing	Sitka participates in Tsunami Awareness Programs.
T-2. Update Sitka Emergency Operations Plan, as needed, Conduct Emergency Operation Plan Exercises	Borough DHS&EM	>\$20,000	Borough DHS&EM	Ongoing	The EOP was updated in 2012 and the City and Borough continues to participate in EOP exercises and drills.
T-3. Inundation Mapping	NOAA NTHMP* DHS&EM	>\$150,000	NOAA - NTHMP	>5 years	A tsunami inundation study and mapping for the City and Borough of Sitka was completed in 2013 by the State of Alaska Department of Natural Resources. This paper is included as an appendix to this plan.
<b>Severe Weather (SW)</b>					
SW-1. Conduct special awareness activities, such as Winter Weather Awareness Week, Flood Awareness Week, etc.	Borough DCRA DHS&EM	Staff Time	Borough DCRA DHS&EM	<1 year	The City and Borough of Sitka continues to participate in special awareness activities for hazards that affect the community.
SW-2. Expand public awareness about NOAA Weather Radio for continuous weather broadcasts and warning tone alert capability	Borough	Staff Time	Borough NOAA	Ongoing	Was this completed
SW-3. Encourage weather resistant building construction materials and practices.	Borough	Staff Time	Borough	<1 year	Was this done and how?



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Mitigation Projects	Responsible Agency	Cost	Funding Sources	Estimated Timeframe	Project Status (during annual review)
<b>Ground Failure (G/F)</b>					
G/F-1. Prohibit removal of vegetation in areas prone to landslides.	City & Borough	Staff Time	City & Borough Budget	Ongoing	The efficacy of this action has yet to be determined so it has not yet been implemented. This is a potential action that may result from the landslide mitigation study proposed in this 2018 update.
G/F-2. Require public disclosure of risk linked to deed or title of property. Require owners notify renters of hazard prior to occupancy.	City & Borough	Staff Time	City & Borough Budget	Ongoing	Disclosure of known risks is required. <b>Is this linked to deed/title?</b>
G/F-3. Install warning signage in mapped landslide zones.	DHS&EM FEMA CBS	<\$10,000	State/local funds	Ongoing	Landslide hazard zones are currently being mapped and are expected to be completed in late 2018 or early 2019. The results of those efforts will be utilized to determine the efficacy of and need for warning signs.
G/F-4. Continue to educate public about avalanche and landslide hazards.	CBS	Staff Time	Borough DHS&EM	Ongoing	Public education campaigns continue and are included in this 2018 update as continuing mitigation actions.

6.2.2 Identification and Analysis of Mitigation Actions

In order to achieve its chosen mitigation actions, the community identified a series of mitigation objectives and supporting actions that are focused on cost effective ways to reduce vulnerability and improve sustainability and resilience throughout the community. The following types of actions were considered:

- **Plans and Regulations** – Regulatory actions or planning processes that help reduce vulnerability to hazards
- **Infrastructure** – Actions that involve modification of or repairs to the community’s infrastructure to make them more disaster resistant or protect them from a hazard in their area
- **Education and Awareness** – Actions to inform and educate residents and stakeholders about hazards and ways to mitigate them
- **Preparedness** – Actions that can help reduce response time during a disaster, improve capabilities, or improve community resilience during an incident or disaster event.
- **Information Gathering** – These actions bolster disaster resistance by providing information, filling information gaps, or collecting data related to the hazards that affect Sitka.

Table 15 Mitigation Actions By Category

Mitigation Category	Related Mitigation Actions
Plans and Regulations	1
Infrastructure/Capital Project	2, 3, 5
Natural System Protection	1, 2, 3
Education and Awareness	4, 6, 7
Preparedness and Response	4, 6, 7
Information Gathering	1, 5

Mitigation actions identified in the plan are addressed in the Mitigation Implementation Plan provided in section 6.5.

All mitigation actions included in the plan address at least three priority hazards outlined in Chapter 4:

Table 16 Mitigation Actions by Hazard

Hazard*	Related Mitigation Actions
All Hazards	4, 6, 7
Landslide/Ground Failure	1, 2, 3, 4, 5
Severe Weather	3, 5, 6, 7
Tsunami	4, 5, 6, 7
Flooding	3, 4, 5, 7
Earthquake	4, 6, 7

6.2.3 Evaluating and Prioritizing Mitigation Actions

The planning team, along with other key stakeholders, evaluated and prioritized each mitigation action to determine which actions were the most relevant for the Plan. A Mitigation Action Worksheet was developed for each proposed Mitigation Action that includes the following information:

- Description of the action
  - **Specific** – target a specific area for improvement
  - **Measurable** – quantify or at least suggest an indicator of progress
  - **Assignable** – specify who will do it
  - **Realistic** – state what results can be achieved realistically, given available resources
  - **Time-related** – specify when the result(s) can be achieved
- Action status
  - **New** – The action is new and will be included for the first time in the 2018 plan update.
  - **Existing** – The action was implemented prior to the 2018 plan update, but is ongoing and additional or ongoing action is required for completion.
  - **Complete** – The action has been completed.
- Type of action
  - **Plans and Regulations**
  - **Infrastructure/Capital Project**
  - **Natural Systems Protection**
  - **Education and Awareness**
  - **Preparedness and Response**
- Mitigation goals supported by the action
- Lead and supporting departments
  - **Tribal agencies**
  - **Local or County agencies**
  - **Others**
- Timeline for implementation and expected life of the action
  - **Less than 1 year**
  - **1 to 3 years**
  - **3 to 5 years**
- Hazards addressed by the action
- Anticipated cost and funding source

**6.2.4 Mitigation Action Analysis**

The planning team worked to analyze the proposed mitigation actions for the 2018 update to develop a more detailed vision of what the actions will look like as they are implemented. The following worksheets present each action in greater detail and discuss interactions between mitigation actions, potential benefits, estimated costs, and factors that might affect the results of the mitigation action.

6.2.4.1 Stormwater System Repair and Upgrade

<b>Project:</b> Stormwater System Repair and Upgrade
<b>Problem Addressed:</b> Drainage problems due to inadequate culverts have been reported by the public and discerned from maintenance history. Public works reports that 30% of maintenance time is spent clearing culverts.
<b>Co-Benefits:</b> Improved drainage from saturated soils, possibly reducing landslide risk, , reducing pollutant runoff, allowing for better drainage data collection, providing opportunities for road upgrades.
<b>Estimated Costs:</b> Study has been completed and is included in this plan as an appendix for reference. Costs have been broken down into individual projects ranging from \$20,000 to \$372,000. Total for all projects is \$1,877,000. Projects have been prioritized according to criteria detailed in the study and can be funded individually or all together.
<b>Potential Funding:</b> Capital Projects, DHS&EM, FEMA
<b>Additional Factors to Consider:</b> This project may be a good candidate for combining with other mitigation actions such as data collection.
<b>Associated Activities:</b> <ul style="list-style-type: none"><li>1. Prioritize sub projects based on criteria in study and available funding</li><li>2. Engineering design phase(?)</li><li>3. Partner agency involvement</li><li>4. Strategize combined projects (data collection, etc)</li></ul>
<b>Measuring Success:</b> Project will be considered successful when all identified repairs are complete.
<b>Coordinating Agency:</b> CBS Public Works
<b>Lead Agencies:</b> CBS Public Works
<b>Supporting Agencies:</b> <ul style="list-style-type: none"><li>▪ USACE, ADFG</li></ul>
<b>Existing Groups to Support Project:</b> <ul style="list-style-type: none"><li>▪ TBA</li></ul>
<b>Project Phases:</b> <ul style="list-style-type: none"><li>1. Prioritization of sub projects as funding becomes available</li><li>2. Funding plan</li><li>3. Implementation</li></ul>
<b>Other:</b> This project is a high priority mitigation action as a comprehensive study has already been done, making this project cost effective.

6.2.4.2 Gavan Hill Landslide Mitigation Study

<b>Project:</b> Gavan Hill/Keet Gooshi Heen Landslide Mitigation Study
<b>Problem Addressed:</b> Project is Phase One in an effort to reduce potential damages from landslide to critical facilities adjacent to Gavan Hill including Keet Gooshi Heen elementary school, Sitka High School, a water standpipe, and CBS recreation fields.
<b>Co-Benefits:</b> This project might provide baseline information on landslide mitigation in general, which could be beneficial in other landslide zones. Even if study recommendations are not implemented, the information itself could be beneficial for landslide mitigation in the area.
<b>Estimated Costs:</b> Study to accomplish phase one (Desktop studies, Field Reconnaissance, Analyses and Report) has been estimated and the subsequent proposal is included in this plan as an appendix for more detailed information. Cost of Phase 1 is \$73,005. Cost of implementation is TBD and thus is included in this plan update as a separate project.
<b>Potential Funding:</b> Capital Projects, FEMA, DHS&EM
<b>Additional Factors to Consider:</b> The information gleaned from this study might be helpful in public education and public involvement activities in regards to landslide hazards.
<b>Associated Activities:</b> Phase Two: Implementation (Separate project)
<b>Measuring Success:</b> Project will be considered successful when the study is complete and alternatives for landslide mitigation have been identified.
<b>Coordinating Agency:</b> CBS Public Works
<b>Lead Agencies:</b> CBS Public Works
<b>Supporting Agencies:</b> <ul style="list-style-type: none"><li>Sitka Fire Department</li><li>USACE</li></ul>
<b>Existing Groups to Support Project:</b> <ul style="list-style-type: none"><li>LEPC</li></ul>
<b>Project Phases:</b> 1. TBA
<b>Other:</b>

6.2.4.3 Gavan Hill Landslide Mitigation Implementation

<b>Project:</b> This project would seek to implement the preferred alternatives for Gavan Hill landslide mitigation based on the results of the Phase One study (above).
<b>Problem Addressed:</b> This project would mitigate landslide damages to the identified facility. Particular details regarding efficacy are unknown at this time and would be identified in the Phase One (above) study.
<b>Co-Benefits:</b> While the specifics of the type of mitigation that would be implemented have yet to be identified, this project could yield valuable information about landslide mitigation in general that might be applicable to the rest of the community.
<b>Estimated Costs:</b> Unknown
<b>Potential Funding:</b> TBA
<b>Additional Factors to Consider:</b>
<b>Associated Activities:</b> Phase One Keet Gooshi Heen/Gavan Hill Landslide Mitigation Study (above)
<b>Measuring Success:</b> This project will be deemed successful when the preferred alternative from Phase One is implemented, constructed, or installed.
<b>Coordinating Agency:</b> CBS Public Works
<b>Lead Agencies:</b> CBS Public Works
<b>Supporting Agencies:</b> <ul style="list-style-type: none"><li>USACE, ADFG</li></ul>
<b>Existing Groups to Support Project:</b> <ul style="list-style-type: none"><li>TBA</li></ul>
<b>Project Phases:</b> Phase One (above – separate project )
<b>Other:</b>

6.2.4.4 Public Education Campaign

<b>Project:</b> All-Hazards Public Education Campaign
<b>Problem Addressed:</b> This project is an ongoing effort and may fill gaps in public awareness and education regarding hazards in Sitka, what can be done to prepare for them, and what is being done to mitigate them. Improving home and family preparedness throughout the community ensures that disaster response will be more organized and sustainable.
<b>Co-Benefits:</b> This project has a number of benefits, from promoting disaster preparedness to giving the community educational opportunities. This project can share benefits with the CERT team development project.
<b>Estimated Costs:</b> Add budget from past efforts/funding info
<b>Potential Funding:</b> City and Borough of Sitka, HMGP, PDM
<b>Additional Factors to Consider:</b> Sitka is already a community with a tight-knit social environment; this can be leveraged to improve preparedness.
<b>Associated Activities:</b> CERT team development
<b>Measuring Success:</b> This project will be considered successful when surveys indicate that Sitka’s populace feels an increase in preparedness and an increased confidence in their own ability to sustain themselves through a disaster or incident.
<b>Coordinating Agency:</b> City of Sitka
<b>Lead Agencies:</b> City of Sitka, PIO
<b>Supporting Agencies:</b> Local Media, State of Alaska, FEMA, Sitka Fire Department, LEPC, Sitka School District, Police Department, Fire Department, US Coast Guard
<b>Existing Groups to Support Project:</b> City of Sitka, KCAW, KIFW, Sitka Sentinel, LEPC
<b>Project Phases:</b> 1. Planning phase – decide what types of outreach should be done 2. Design phase – plan and develop outreach materials 3. Implementation
<b>Other:</b>

6.2.4.5 Data collection Plans and Systems

<b>Project:</b> Data Collection Plans and Systems
<b>Problem Addressed:</b> Currently a lack of data presents an issue for preparedness in the community. Monitoring systems for rainfall, weather, stream turbidity, and other data sets would improve the community’s ability to assess weather-related hazards (such as flooding and landslide hazards) and determine whether hazards are increasing or decreasing at any given time. Data collection systems are the first step to a robust early warning system.
<b>Co-Benefits:</b> The data can have benefits to other studies and can be shared when warranted. The systems may be used by students for research projects, benefitting the city by provisioning more uses for the data.
<b>Estimated Costs:</b> See “Project Phases” – costs to perform phased development of the data collection systems must be researched via RFQs and quotes from qualified vendors.
<b>Potential Funding:</b>
<b>Additional Factors to Consider:</b> Local conditions affecting lifespan of equipment, maintenance costs, cost sharing, information sharing
<b>Associated Activities:</b> Cataloguing current conditions
<b>Measuring Success:</b> This project will be deemed successful when data collection points are installed and functioning, and data is collected. Further success will be measured by application of the data to preparedness-related projects such as landslide hazard monitoring.
<b>Coordinating Agency:</b>
<b>Lead Agencies:</b>
<b>Supporting Agencies:</b> ADFG, University of Alaska
<b>Existing Groups to Support Project:</b>
<b>Project Phases:</b> <div>1. Feasibility study for individual weather stations/data collection points</div> <div>2. Project plan – develop plan for which stations/collection points will be installed</div> <div>3. Implementation/Installation</div> <div>4. Monitoring/Maintenance</div> <div>5. Data Collection</div>
<b>Other:</b>



6.2.4.6 CERT Team Development

<b>Project:</b> Community Emergency Response Team Development
<b>Problem Addressed:</b> Currently there is no organized volunteer disaster response team or function in Sitka. Implementing a CERT team would formalize the effort and allow access to CERT funding, training, and other benefits.
<b>Co-Benefits:</b> CERT can help improve disaster preparedness via public education and educational opportunities.
<b>Estimated Costs:</b> Minimal – CERT curriculum is already established and is a volunteer program. Grants are available to help teams with training and equipment. Providing some hours for City personnel to support the team would be helpful.
<b>Potential Funding:</b> FEMA/State of Alaska grants
<b>Additional Factors to Consider:</b> CERT is a volunteer program and can be of great benefit to a community. However, the community should be sure to utilize the team whenever possible to avoid volunteer burnout and boredom. CERT should be regularly involved in community events when possible.
<b>Associated Activities:</b> Public education
<b>Measuring Success:</b> This project will be successful when a CERT is established and functioning within the community.
<b>Coordinating Agency:</b> City of Sitka, State of Alaska
<b>Lead Agencies:</b> City of Sitka
<b>Supporting Agencies:</b> State of Alaska FEMA
<b>Existing Groups to Support Project:</b> City of Sitka Fire Department, Police Department, LEPC
<b>Project Phases:</b> 1. Establishing leadership 2. Supporting team development 3. Team development 4. Maintenance/sustainability
<b>Other:</b>

6.2.4.7 Improve food security for vulnerable populations

<b>Project:</b> Improve food security for vulnerable populations
<b>Problem Addressed:</b> Sitka is an isolated community with limited access (air and sea only). During times of disaster, Sitka may experience disruptions in supplies and services. Vulnerable populations, such as seniors and low-income families, may not be able to sustain a stockpile of food to get them through times of interrupted resupplies. Developing strategies and programs to fill this need will benefit the community's vulnerable population and improve its disaster resilience as a whole.
<b>Co-Benefits:</b> This project presents possibilities that may improve sustainability of the community's food supply as a whole. Projects such as community gardens, greenhouses, co-ops, chicken coops, and other food-producing programs can provide employment, community projects, youth programs, and other benefits.
<b>Estimated Costs:</b> Feasibility study costs; costs to acquire supplies, maintenance costs
<b>Potential Funding:</b> CBS, HMGP, PDM
<b>Additional Factors to Consider:</b> Stockpile-based activities require both space and maintenance; an adequate storage facility must be identified or constructed, the space must be monitored and maintained, and food supplies must be rotated on a regular basis. Another factor to consider is that food is just a part of the survival equation; water availability and water treatment is another important consideration.
<b>Associated Activities:</b> Outreach to community groups to identify potential co-benefits and partnerships, outreach to vulnerable populations to assess needs
<b>Measuring Success:</b> This project will be considered successful when sufficient food to feed Sitka's vulnerable populations for seven days is available.
<b>Coordinating Agency:</b>
<b>Lead Agencies:</b>
<b>Supporting Agencies:</b> LEPC
<b>Existing Groups to Support Project:</b> Farmer's Market, Community Garden, STA, local fish processors, CBS Planning and Community Development Department and CBS Planning Commission (consider zoning code amendments to enable more residents to grow/harvest food for personal use and local sale), Salvation Army, Swan Lake Senior Center, Sitka Local Foods Network, Sitka Kitsch/Sitka Conservation Society, Sustainable Southeast Partnership
<b>Project Phases:</b> 1. Study phase/development of alternatives 2. Public involvement/input 3. Selection of alternative 4. Planning/research 5. Funding 6. Implementation
<b>Other:</b>

6.2.5 STAPLEE Analysis

The planning team then evaluated each action using STAPLEE criteria as described below. As a group, the planning team discussed each action and assigned a rating to each STAPLEE criteria to determine the total score of the action.

Table 17 STAPLEE Criteria

STAPLEE Criteria	Evaluation Rating
S: Is it Socially acceptable?	Definitely YES = 3 Maybe YES = 2 Probably NO = 1 Definitely NO = 0
T: Is it Technically feasible and potentially successful?	
A: Does the responsible agency/department have the Administrative capacity to execute this action?	
P: Is it Politically acceptable?	
L: Is there Legal authority to implement?	
E: Is it Economically beneficial?	
E: Will the project have either a neutral or positive impact on the natural Environment? (score a 3 if positive impact, 2 if neutral impact)	
Will historic structures or key cultural resources be saved or protected?	
Could it be implemented quickly?	


The STAPLEE scores assigned by the planning team are as follows:

Table 18 STAPLEE Scores by Mitigation Action

Project	S	T	A	P	L	E	E	Total
Gavan Hill Landslide Mitigation Study	2	3	3	2	3	3	2	18
Landslide Mitigation Implementation (can include landslide mapping, land use regulations with upcoming landslide maps)	3	2	3	2	2	2	2	16
Stormwater System Upgrade and Repair	3	3	3	3	3	3	3	21
Public Education	3	3	3	3	3	3	2	20
Install Weather Stations/Data Collection Plan/Systems	3	3	3	3	3	3	3	21
Improve Food Security for Vulnerable Populations	3	3	3	3	3	2	2	19
CERT Team Development	3	3	3	3	3	3	2	20

Planning team members prioritized the mitigation actions based on the STAPLEE scores, with an emphasis on cost effectiveness. FEMA regulations do not require a formal cost-benefit analysis for hazard mitigation plans. However, a formal cost-benefit analysis is required in order to gain approval for Hazard Mitigation Grant Program funding. The community is prepared to conduct a more formal cost-benefit analysis for any future mitigation grant applications after approval of this plan update.

6.3 Mitigation Implementation Plan

	C5. Does the Plan contain an action plan that describes how the actions identified will be prioritized (including cost benefit review), implemented, and administered by [City and Borough of Sitka]?(Requirement §201.6(c)(3)(iii))
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**City and Borough of Sitka All-Hazards Mitigation Plan**

The mitigation implementation plan lays the groundwork for how the mitigation plan will be incorporated into existing planning mechanisms and how the mitigation actions will be prioritized, implemented, and administered by the community.

**Table 19 2018 Mitigation Implementation Plan**

Action No.	Mitigation Action	Action Status	Type of Action	Goals Supported	Lead Department	Supporting Departments /Agencies	Timeline	Hazards Addressed	Anticipated Cost	Funding Available?	Funding Source	STAPLEE Score	Public Opinion	Priority
1	Gavan Hill Landslide Study	Ongoing	Plans and Regulations, Information Gathering	1, 2, 3, 4	Public Works			Landslide	\$73,205	Yes	CBS	18	Neutral	
2	Landslide Mitigation Implementation	New	Infrastructure/Capital Project, Natural Systems Protection, Preparedness and Response, Information Gathering	1, 2, 3, 4	Public Works		Unknown	Landslide	Unknown	Anticipated		16	Neutral	
3	Stormwater System Repair and Upgrade	Ongoing	Infrastructure/Capital Project, Natural Systems Protection	1, 2, 4	Public Works			Flood, Landslide, Severe Weather				21	Neutral	
4	Public Education	Ongoing	Preparedness and Response, Education and Awareness	3, 4	CBS Planning Department			All Hazards				20	Positive	
5	Install Data Collection Systems	New	Infrastructure/Capital Project, Information Gathering	4, 5				Flood, Landslide, Severe Weather				21	Neutral	
6	Improve food security for vulnerable populations	New	Preparedness and Response, Education and Awareness	1, 3, 4			1-3 years	All-Hazards				19	Positive	
7	CERT Team Development	New	Preparedness and Response, Education and Awareness	1, 3, 4	Fire Department and/or Police Department	Fire Department and/or Police Department	1 year	All Hazards	Minimal	Competitive	FEMA Grants	20	Positive	

## 7 PROGRAM IMPLEMENTATION

*Chapter 7 provides an overview of the overall strategy for plan maintenance and outlines the method and schedule for monitoring, updating, and evaluating the plan. The chapter also discusses incorporating the plan into existing planning mechanisms and how to address continued public involvement.*

The City and Borough of Sitka HMP is intended to be a “living” document that will help inform all interested parties about the community’s hazard mitigation policies and projects. It will be reviewed and updated on a regular basis. The mitigation strategy identified will act as a guide for City departments in determining projects for which to seek FEMA assistance and other mitigation funds from outside sources.

### 7.1 Plan Adoption


	<b>E1.</b> Does the Plan include documentation that the plan has been formally adopted by the [City and Borough of Sitka]? (Requirement §201.6(c)(5))
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44 CFR §201.6(c)(5) requires that the City and Borough of Sitka HMP be formally adopted by the Assembly which formally adopted the 2018 update of the HMP on [INSERT DATE].

This plan was approved by FEMA on [INSERT DATE].

*See the front matter of this plan for adoption and approval materials.*

### 7.2 Plan Monitoring and Evaluation

	<b>A6.</b> Is there a description of the method and schedule for keeping the plan current (monitoring, evaluating and updating the mitigation plan within a 5-year cycle)? (Requirement §201.6(c)(4)(i))
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#### 7.2.1 Annual Review

The Planning Department is responsible for coordinating annual review of the HMP and making appropriate revisions. On an annual basis, the Planning Director or designee will convene the planning team and conduct a review of the plan to ensure that all information is current. Considerations will include:

- Progress made on plan recommendations during the previous 12 months.
- Mitigation accomplishments in projects, programs, and policies.
- Actual losses avoided by implementation of mitigation actions.
- Emerging disaster damage trends and repetitive losses.
- Identification of new mitigation needs.
- Cancellation of planned initiatives, and the justification for doing so.
- Changes in membership to the planning team.

The Planning Director will request input from other departments and outside entities not represented on the planning team in regards to issues listed above. A special effort will be made to gather information on non-capital projects and programs important to mitigation.

### **7.2.2 Following a Major Disaster**

After a major local, state, or national level disaster, the Planning Director will convene the planning team to conduct the same process as used for an annual update. The planning team will consider the implications of long-term recovery and may opt to establish regular meetings while the recovery process is taking place. In addition to the regular annual update process, post-disaster deliberations will also consider:

- “Lessons Learned” from the disaster and what new initiatives should be added to the plan to help reduce the likelihood of similar damage in the future
- Follow up required on any relevant mitigation items
- Action items from after-action reports from exercises or incidents
- Integration of mitigation into the recovery process and coordination with recovery efforts conducted by other agencies and jurisdictions.

### **7.2.3 Formal Plan Update**

Every five years, the plan will be re-submitted for adoption to the Assembly. Prior to this, the Planning Director will use the following process to make sure that all relevant parties are involved:

- Conduct regular reviews of the plan as described above and incorporate feedback from those reviews into the planning document.
- Conduct public engagement activities and initiate meetings with identified groups of interested parties and outside organizations to gain input and feedback.
- Integrate relevant feedback and circulate revised plan to planning team for approval.
- Submit Plan to the Tribal Board of Directors for adoption by resolution.

Submit the revised plan to FEMA.

It is anticipated that the next full update of this plan will take place in 2023 for the planning period of 2022 through 2028.

### **7.2.4 Mitigation Action Status and Tracking Loss Reduction**

All City Departments are tasked with tracking the ongoing status of the mitigation projects to which they are assigned the lead. Tracking includes:

- Project progress, including status of project funding and ongoing needs
- Actual losses mitigated by project implementation
- Project needs that may be addressed in the next mitigation planning cycle

### 7.2.5 Incorporation of Existing Planning Mechanisms

The Planning Department will coordinate with departments that have jurisdiction over mitigation action implementation areas to incorporate the plan into standard policies and procedures as well as long-term planning documents and budgets.

Short term operational changes that address and consider hazard mitigation may include job description updates, work plans, site reviews, and staff training. Long-term changes may include revisions to existing comprehensive plans, capital improvement plans, zoning and building codes, permitting, and other planning tools.

Additional considerations to long term strategy and to enhance cost effectiveness include ensuring that mitigation projects are present in annual departmental budgets rather than relying solely on grant programs, and integrating hazard mitigation into future land use and comprehensive and strategic planning.

### 7.2.6 Continued Public Involvement



A5. Is there discussion of how the [City and Borough of Sitka] will continue public participation in the plan maintenance process? (Requirement §201.6(c)(4)(iii))

Public involvement is a key component of the plan implementation and update process. As described above, the City will prepare and make available via the internet an Annual Mitigation Status Report providing an update on the implementation of the current mitigation plan. This report, along with specific reports for each mitigation measure being implemented and all stakeholder comments received, will be assessed to make improvements in the plan update released every five years

In addition to the ongoing input collected and compiled throughout implementation of the previous plan, planning team will review aspects of the draft update plan. Comments received from the public will also be considered and incorporated where appropriate into annual updates of the plan.

Copies of the HMP will be available at:

- Planning Department
- Fire Department
- Public Works Department
- City and Borough Clerk's Office
- Library

The Planning Commission will review the plan on an annual basis, which will be advertised to the public using the same method established under the public involvement section of this plan.



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 18-135      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 7/3/2018      In control: City and Borough Assembly

On agenda: 7/10/2018      Final action:

Title: Reminders, Calendars and General Correspondence

Sponsors:

Indexes:

Code sections:

Attachments: [Reminders and Calendars.pdf](#)

[3-31-18 City and Borough of Sitka Interim Financial Statements.pdf](#)

[Local Purchase Counts-Quarters-FY18Q3.pdf](#)

[Local Purchase Counts-Quarters-FY18Q4.pdf](#)

Date	Ver.	Action By	Action	Result
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# **REMINDERS**

<b><u>DATE</u></b>	<b><u>EVENT</u></b>	<b><u>TIME</u></b>
Tuesday, July 10	Work Session <i>Hazard Mitigation Plan</i>	5:00 PM
Tuesday, July 10	Regular Meeting	6:00 PM
Tuesday, July 24	Regular Meeting	6:00 PM



## *Municipal Election Reminders*

Monday, July 16	First day to file candidate petitions
Tuesday, July 24	Last scheduled meeting to <u>introduce</u> ordinance charter changes and ballot measures
Friday, August 3	5:00 p.m. deadline for filing candidate petitions
Tuesday, August 14	Last scheduled meeting to <u>adopt</u> ordinances for charter changes and ballot measures
Tuesday, October 2	Municipal Election

## *Expiring Terms:*

<u>Mayor</u> Matthew Hunter	<u>Assembly</u> Robert Potrzuski Benjamin Miyasato	<u>School Board</u> Cass Pook Eric VanCise
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# Assembly Calendar

2017 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec 2019  
**July 2018**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 Jul	2	3	4	5	6	7
			HOLIDAY	12:00pm SEDA Board Meeting		
8	9	10	11	12	13	14
		Potrzuski 12:00pm Parks & Rec 5:00pm Work Session: Hazard Mitigation Plan 6:00pm Regular Assembly Mtg	6:00pm Historic Preservation 6:15pm Port & Harbors Commission	12:00pm LEPC 2:00pm Health Needs & Human Services Commission 7:00pm Planning Commission		
15	16	17	18	19	20	21
	First day to file candidate petitions	12:00pm Tree/Landscape				Eisenbeisz
22	23	24	25	26	27	28
Eisenbeisz	Eisenbeisz	Eisenbeisz 6:00pm Regular Assembly Mtg	Eisenbeisz 6:00pm Police and Fire Commission	Eisenbeisz 6:00pm Hospital Board Meeting 7:00pm Planning Commission	Eisenbeisz	
29	30	31	1 Aug	2	3	4
			6:00pm Library Commission	12:00pm SEDA Board Meeting	5:00pm deadline for filing candidate petitions	

# Assembly Calendar

2017 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec 2019

## August 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29 Jul	30	31	1 Aug	2	3	4
			6:00pm Library Commission	12:00pm SEDA Board Meeting	5:00pm deadline for filing candidate petitions	
5	6	7	8	9	10	11
			6:00pm Historic Preservation 6:15pm Port & Harbors Commission	12:00pm LEPC 2:00pm Health Needs & Human Services Commission 7:00pm Planning Commission		
12	13	14	15	16	17	18
	6:00pm Work Session: SCH RFP Oral Presentations	12:00pm Parks & Rec 6:00pm Regular Assembly Mtg		Town Hall Meeting: SCH RFP time/location to be determined		
19	20	21	22	23	24	25
		Eisenbeisz 12:00pm Tree/Landscape	Eisenbeisz 6:00pm Police and Fire Commission	6:00pm Hospital Board Meeting Eisenbeisz 7:00pm Planning Commission	Eisenbeisz	Eisenbeisz
26	27	28	29	30	31	1 Sep
Eisenbeisz	Eisenbeisz	Eisenbeisz 6:00pm Regular Assembly Mtg	Eisenbeisz	Eisenbeisz 6:00pm Special Meeting	Eisenbeisz	

# City and Borough of Sitka

## **Financial Review** **March 31, 2018**

**Results as of March 31, 2018 (All Funds)**

City and Borough of Sitka  
Financial Review  
FY2018 General Fund Budget Execution  
March 31, 2017

Original Planned Deficit Per Budget Ordinance:	(345,778)
Budget Adjustments	<u>(1,686,229)</u>
Budget Deficit As Of 3/31	(1,967,563)
Revenues Thru 3/31 (68%)	19,575,931
Expenditures Thru 3/31 (68%)	19,280,425

*As of 3/31 revenue exceeds plan by \$640,000 and expenditures are less than plan by \$1,191,563. There is currently a surplus of \$285,000, which exceeds the plan for this point in the year.*

# City and Borough of Sitka







## Financial Review

### FY2018 General Fund

### Budget Adjustments

Ordinance 2017-23	252,974
Ordinance 2017-30	10,000
Ordinance 2017-38	15,000
Ordinance 2017-44	51,944
Ordinance 2018-03	57,000
Ordinance 2018-05	100,000
Ordinance 2018-06	2,500
Public Infrastructure Sinking Fund Transfer	1,100,000
Encumbrances from FY2017	96,811
<u>Grant revenue offset</u>	<u>(61,944)</u>
<b>Total Net Budget Adjustments</b>	<b><u>1,624,335</u></b>

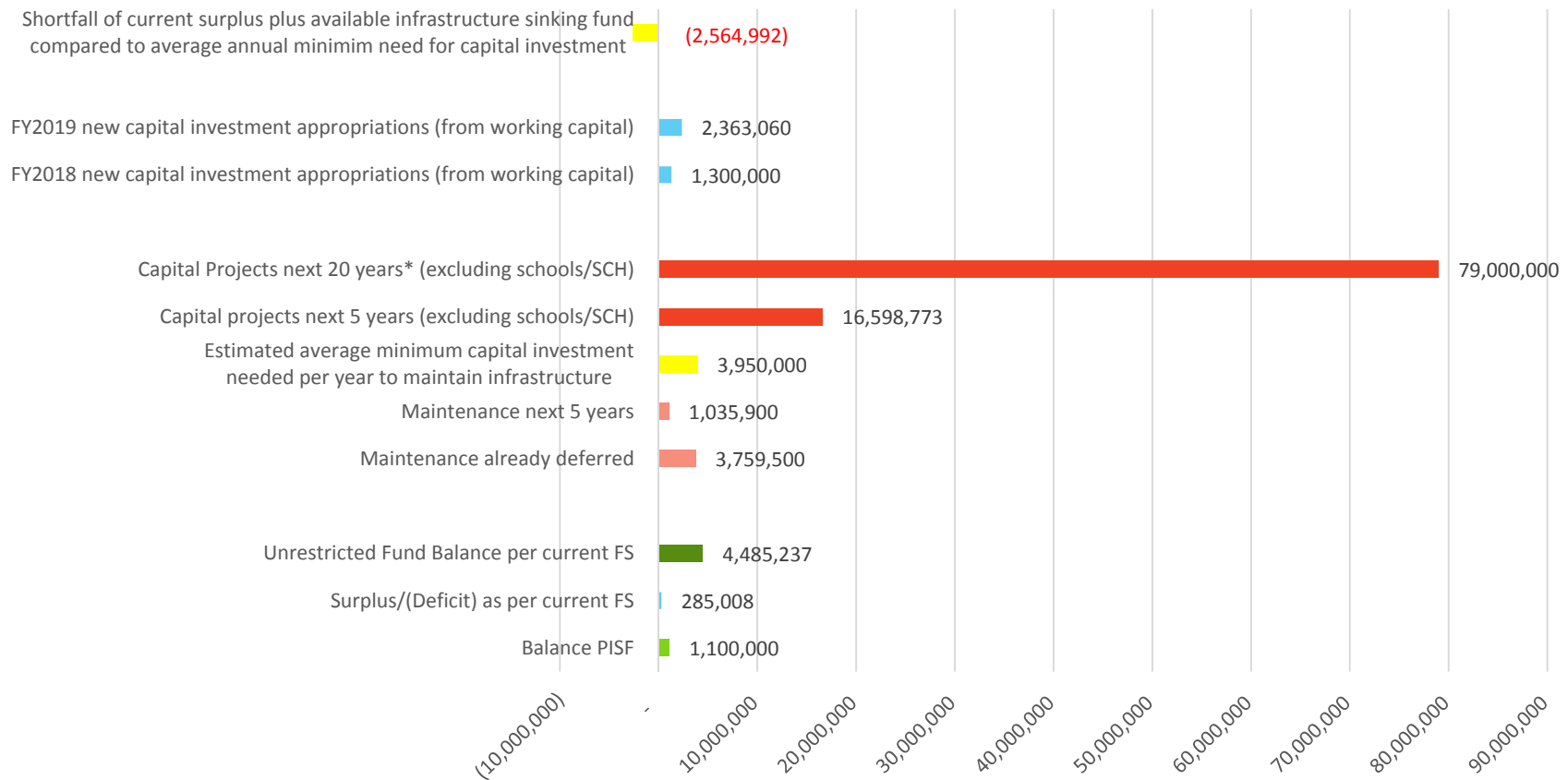
City and Borough of Sitka  
Financial Review  
General Fund Balance  
March 31, 2018 versus same period in 2017

Indicator	Amount	Compared To Last Year	Big Picture 
<b>Assigned (Designated) Fund Balance</b> (Includes balance restricted by SGC and other external restrictions such as E-911, liquidity restriction, emergency response, etc)	9,798,575	10,068,049 	
<b>Unassigned and Available Fund Balance</b> (Portion of fund balance not committed for above/other purposes)	4,485,237	4,660,960 	Surpluses are transferred into Infrastructure Sinking Fund, while deficits reduce amount of unassigned fund balance. Fine for now, but need to watch decline.
<b>Total General Fund Balance</b>	14,458,160	14,874,691 	



# Implications of Financial Status of General Fund as of March 31, 2018

## Capital Needs vs. Current Performance





**City and Borough of Sitka**  
**Financial Review**  
**Fund Net Income and Working Capital**  
**FY2018 Results Through March 31, 2018**

<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	(3,051,017)	12,313,050	(1,255,287)	11,057,763
Water Fund	258,595	1,035,043	1,445,654	2,480,697
Wastewater Fund	263,945	2,937,067	4,083,712	7,020,779
Solid Waste Fund	(271,904)	481,888	(1,095,307)	(613,419)
Harbor Fund	321,327	1,866,284	5,302,620	7,168,904
Airport Terminal Fund	(49,220)	255,252	688,702	943,954
Marine Service Center Fund	133,460	-	1,950,422	1,950,422
Gary Paxton Industrial Park Fund	(371,312)	228,554	681,249	909,803
MIS Fund	(29,160)	-	(67,951)	(67,951)
Central Garage Fund	439,414	220,197	3,392,042	3,612,239
Building Maintenance Fund	(177,851)	-	1,577,830	1,577,830
CPET Fund	268,899	-	688,430	688,430
Permanent Fund	(638,043)	-	23,282,558	23,282,558

# Financial Statements

- You will find attached financial statements for the various significant funds of the City and Borough of Sitka. Information is presented through March 31, 2017.
- 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 Nine-Month Period Ending March 31, 2018**

**Key Performance Indicators (KPI) Dashboard**

Indicator	Amount	Compared To Last Year	Compared To Plan
Revenue	19,565,433	 Declined	 Exceeded Plan
Outlays	19,280,425	 Decreased	 Less Than Planned
Surplus (Shortfall) of Revenues Over Outlays	285,008	 Increased	 More surplus than Plan
Non-Spendable Fund Balance	174,347	 Increased	 Met Plan
Restricted Fund Balance	0	 Not Significantly Different	 Met Plan
Committed Fund Balance	0	 Not Significantly Different	 Met Plan
Assigned (Designated) Fund Balance	9,798,575	 Declined	 Met Plan
Unassigned and Available Fund Balance	4,485,237	 Declined	 Met Plan
Total General Fund Balance	14,458,160	 Declined	 Met Plan

The General Fund's financial performance for 3<sup>rd</sup> quarter of FY2018 exceeded the revenue assumptions the FY2018 budget was based on. However, due to higher FY2017 transfers from other funds (Public Infrastructure Sinking Fund and Capital Project Fund), revenue is down from FY2017. Any variance of less than plus or minus 5% is shown with sideways green arrows in the KPI list above. Of note, for Quarters 2 and 3 sales tax is up 22% over prior year levels, some of which can be attributed to changing the sales tax cap from \$3,000 to \$12,000. If this trend continues, the General Fund will exceed its sales tax revenue goal by over \$1,000,000.

Outlays for operations are down as compared to the prior year-to-date financials, which is generally considered to be positive. It is, however, important to note that continually cutting in the area of operations can result in inefficiencies that in both the short and long-term can ultimately cost our community more. There is a general consensus that further reductions (without reduced services) will be detrimental to the long term financial health of the General Fund and the operations it supports.

The positive results in sales tax receipts are critically important as both state and federal funding sources for both operations and infrastructure improvements continue to decline. In particular, our General Fund continues to face significant long-term challenges in financing required capital expenditures to maintain general governmental infrastructure. Unlike Sitka's enterprise funds, which have the ability to raise user fees to finance capital expenditures, there are not similar dedicated revenue streams within the General Fund. Any unallocated year-end surpluses will be transferred to the Public Infrastructure Sinking Fund to ensure that funds can be used in subsequent years to help address the estimated \$79 million needed for General Fund Infrastructure and deferred maintenance (does not include Sitka School District nor Sitka Community Hospital).

While the Assembly has moved to make some increases to General Fund revenue, these increases will not be sufficient to support the looming repairs/renovations of our critical infrastructure. While our fund looks to be balanced in the short-term, the long-term outlook is concerning.

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

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.0%)	Variance To FY2018 Plan
<b>Revenue:</b>									
Property Taxes	6,478,708	57,596	65,336	-	6,601,640	6,362,444	239,196	6,546,988	54,652
Sales Taxes	3,931,660	907,275	2,053,003	-	6,891,938	6,189,400	702,538	6,463,044	428,894
Bed Taxes	-	-	-	-	-	-	-	-	-
State Assistance	610,494	4,069	43,855	-	658,418	633,302	25,116	573,788	84,630
Federal Assistance	84,578	12,130	33,680	-	130,388	374,362	(243,974)	146,029	(15,641)
Transfer From Permanent Fund, etc.	351,017	350,791	350,116	-	1,051,924	3,424,412	(2,372,487)	1,119,215	(67,290)
Interfund Billings	713,801	713,800	713,801	-	2,141,402	2,062,822	78,581	2,141,402	(0)
Other Operating Revenue	629,855	774,368	685,500	-	2,089,723	2,252,302	(162,579)	1,934,273	155,451
<b>Total Revenue:</b>	<b>12,800,113</b>	<b>2,820,029</b>	<b>3,945,291</b>	<b>-</b>	<b>19,565,433</b>	<b>21,299,044</b>	<b>(1,733,610)</b>	<b>18,924,738</b>	<b>640,696</b>
<b>Outlays:</b>									
Administrator	277,101	221,980	233,170	-	732,251	578,905	(153,346)	672,543	(59,708)
Attorney	82,347	113,568	(65,675)	-	130,240	590,070	459,830	264,795	134,555
Clerk	91,889	90,138	112,661	-	294,688	272,345	(22,343)	295,904	1,216
Finance	376,691	442,584	465,600	-	1,284,875	1,197,587	(87,289)	1,273,562	(11,314)
Assessing	87,737	89,129	98,472	-	275,338	272,640	(2,697)	323,074	47,736
Planning	61,238	56,149	65,975	-	183,362	288,564	105,202	219,371	36,009
General/Shared Expenses	304,620	179,145	152,107	-	635,872	649,497	13,625	697,345	61,472
Police	1,037,292	999,609	1,106,515	-	3,143,416	3,221,016	77,600	3,300,719	157,302
Fire	465,225	422,254	424,698	-	1,312,177	1,398,888	86,711	1,471,913	159,736
Public Works	802,455	825,466	861,582	-	2,489,503	2,508,429	18,926	3,129,812	640,309
Library	206,735	193,387	223,081	-	623,203	629,157	5,954	655,358	32,155
Centennial Building	145,124	128,008	133,325	-	406,457	350,943	(55,514)	365,585	(40,873)
SR Citizen Center	18,400	15,476	25,622	-	59,498	79,487	19,989	64,294	4,796
Contingency	(4,096)	-	(1)	-	(4,097)	443,320	447,417	-	4,097
Debt Service	11,530	-	15,675	-	27,205	27,715	510	46,353	19,148
School Support	1,644,573	1,644,573	1,644,573	-	4,933,719	4,971,331	37,612	4,933,719	-
Hospital Support	156,192	32,629	37,401	-	226,222	109,429	(116,793)	230,147	3,926
Fixed Asset Acquisition	-	13,999	0	-	13,999	-	(13,999)	15,000	1,001
Transfers To Other Funds	2,350,000	98,165	64,332	-	2,512,497	3,373,890	861,393	2,512,497	-
	-	-	-	-	-	-	-	-	-
<b>Total Outlays:</b>	<b>8,115,053</b>	<b>5,566,259</b>	<b>5,599,113</b>	<b>-</b>	<b>19,280,425</b>	<b>20,963,212</b>	<b>1,682,787</b>	<b>20,471,989</b>	<b>1,191,563</b>
<b>Surplus/(Shortfall) of Revenues Over Outlays</b>	<b>4,685,060</b>	<b>(2,746,230)</b>	<b>(1,653,822)</b>	<b>-</b>	<b>285,008</b>	<b>335,831</b>	<b>(50,823)</b>	<b>(1,547,251)</b>	<b>1,832,259</b>
Surplus/(Shortfall)/Total Revenue					1.46%	1.58%		-8.18%	
Controllable Costs (Outlays Less Transfers)					11,566,783.35	12,480,846.88	914,063.53	12,734,272.50	1,167,489.15



City and Borough of Sitka  
General Fund  
Balance Sheet  
For The Twelve-Month Period Ending June 30, 2018  
(Unaudited)

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD
<b><u>General Fund Balance</u></b>	<u>6/30/2017</u>	<u>9/30/2017</u>	<u>12/31/2017</u>	<u>3/31/2017</u>	YTD Balance	FY2017 YTD	Variance To FY2017 YTD
Beginning Total General Fund Balance :	14,173,149	15,972,542	16,113,014	-	14,173,149	14,538,860	(365,711)
Surplus/(Shortfall) of Revenues Over Outlays:	4,685,060	(2,746,230)	(1,653,822)	-	285,008	4,524,105	(4,239,097)
Other balance sheet changes:	(2,885,667)	2,886,701	(1,032)	-	2	29,882	(29,880)
<b>Ending Total General Fund Balance:</b>	<b>15,972,542</b>	<b>16,113,014</b>	<b>14,458,160</b>	<b>-</b>	<b>14,458,160</b>	<b>19,092,847</b>	<b>(4,634,688)</b>
<u>As of</u>	<u>9/30/2017</u>	<u>12/31/2017</u>	<u>3/31/2018</u>	<u>6/30/2017</u>	<u>3/31/2018</u>	<u>3/31/2017</u>	
<b>General Fund Balance:</b>							
<b>Total Assets:</b>	<b>16,670,587</b>	<b>16,038,183</b>	<b>15,085,521</b>	<b>-</b>	<b>15,085,521</b>	<b>15,492,687</b>	<b>407,166</b>
<b>Total Liabilities:</b>	<b>(698,043)</b>	<b>74,830</b>	<b>(627,361)</b>	<b>-</b>	<b>(627,361)</b>	<b>(617,996)</b>	<b>9,365</b>
<b>General Fund Balance:</b>	<b>15,972,544</b>	<b>16,113,014</b>	<b>14,458,160</b>	<b>-</b>	<b>14,458,160</b>	<b>14,874,691</b>	<b>416,531</b>
<b>General Fund Balance Detail:</b>							
<b>Non-Spendable Fund Balance</b>	<b>76,836</b>	<b>137,962</b>	<b>174,347</b>	<b>-</b>	<b>174,347</b>	<b>45,961</b>	<b>128,386</b>
<b>Restricted Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Committed Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99,721</b>	<b>(99,721)</b>
<b>Assigned (Designated) Fund Balance</b>							
Advances to Other Funds	740,857	740,857	832,413	-	832,413	982,360	(149,947)
911 Surcharges	449,004	449,004	449,004	-	449,004	449,004	-
SRS Title III	512,663	512,663	512,663	-	512,663	512,663	-
Liquidity	6,015,352	6,015,352	6,015,352	-	6,015,352	6,326,382	(311,030)
Emergency Response	1,859,143	1,859,143	1,859,143	-	1,859,143	1,667,639	191,504
Encumbrances	130,000	130,000	130,000	-	130,000	130,000	-
<b>Unassigned and Available Fund Balance</b>	<b>6,188,689</b>	<b>6,268,033</b>	<b>4,485,237</b>	<b>-</b>	<b>4,485,237</b>	<b>4,660,960</b>	<b>(175,723)</b>
<b>Total General Fund Balance:</b>	<b>15,972,544</b>	<b>16,113,014</b>	<b>14,458,160</b>	<b>-</b>	<b>14,458,160</b>	<b>14,874,691</b>	<b>(416,531)</b>

### Fund 700 - General Capital Projects

[illegible]

**Fund 700 - General Capital Projects**

Unspent Capital Project Working Capital Appropriations	Construction In Progress 6/30/2018	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90576 - Easement/Trail Surveys	-	-	-	-	-	-
90583 - City State Building Major Maintenance	-	42,332	-	-	-	42,332
90598 - Indian River Trail Extension	-	-	-	-	-	-
90679 - Baranof Warm Springs Trail & Stairway	-	5,323	-	-	-	5,323
90692 - Centennial Hall Reconstruction	-	117,444	-	-	-	117,444
90695 - Seawalk Part C	-	-	-	-	-	-
90696 - Centennial Hall Parking Lot	-	(1,102)	-	-	-	(1,102)
90713 - Crescent & Landfill Lift Station Replacement	-	(12,356)	-	-	-	(12,356)
90732 - Hollywood Way W/WW/Paving	-	(400)	-	-	-	(400)
90738 - Tony Hrebar Shooting Range Improvements	-	143,169	-	-	-	143,169
90739 - Sitka Library Expansion	-	170,112	-	-	-	170,112
90740 - Nelson Logging Road	-	-	-	-	-	-
90741 - Baranof Warm Springs Dock	-	0	-	-	-	0
90743 - Edgumbe Drive Reconstruction	-	-	-	-	-	-
90744 - Jeff Davis Street W/WW/Paving Improvements	-	240,586	-	-	-	240,586
90745 - Eagle Way & Old Harbor Mountain Road	-	-	-	-	-	-
90753 - Cross Trail Multi-Modal Pathway Phases 4 & 5	-	4,439	-	-	-	4,439
90766 - Baranof/Monastery W/WW/Paving	-	74,344	-	-	-	74,344
90767 - Lake Street Storm Drain Rehabilitation	-	19,524	-	-	-	19,524
90789 - Justice Center	-	70,680	-	-	-	70,680
90790 - East DeGroff Street Utilities & Street Improvements	-	298,550	-	-	-	298,550
90801 - Sitka Paving FY17 Katlian Avenue	-	1,314,922	-	51,573	51,573	1,263,349
90806 - Quarry Development	-	-	-	-	-	-
90812 - Storm Drain Improvements	-	100,000	-	-	-	100,000
90814 - Cross Trail Multi-Modal Pathway Phase 6	-	(7,930)	-	-	-	(7,930)
90819 - South Lake & West deGroff Improvements	-	96,697	-	71,089	71,089	25,607
90820 - Davidoff & Peterson Storm Sewers	-	340,253	-	-	-	340,253
90831 - Wayfaring Signage	-	201,113	-	-	-	201,113
90832 - CAMAS Software	-	36,000	-	-	-	36,000
90834 - Crescent Harbor Playground	-	57,945	-	-	-	57,945
90838 - Lincoln Street Paving (Harbor Way to Harbor)	-	799,895	-	-	-	799,895
2.2 - No Job	-	(190,255)	-	-	-	(190,255)
	-	-	-	-	-	-
<b>Totals:</b>	-	<b>3,921,283</b>	-	<b>122,663</b>	<b>122,663</b>	<b>3,798,620</b>
Purple Shading = Closed Job						



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
REVENUE								
Division <b>300 - Revenue</b>								
Department <b>301 - Property Tax</b>								
<b>3011</b>								
3011.001	Property Tax Levy	7,055,600.00	(.31)	6,924,678.60	.00	130,921.40	98	6,661,674.75
3011.002	Auto Tax	95,000.00	6,554.08	49,801.44	.00	45,198.56	52	89,897.80
3011.003	Boat Tax	.00	351.70	4,565.03	.00	(4,565.03)	+++	24,183.68
3011.004	Penalty and Interest	58,000.00	461.84	60,928.21	.00	(2,928.21)	105	88,088.13
3011.006	Taxes Paid Voluntarily	49,000.00	.00	49,698.04	.00	(698.04)	101	55,495.98
<b>3011 - Totals</b>		<b>\$7,257,600.00</b>	<b>\$7,367.31</b>	<b>\$7,089,671.32</b>	<b>\$0.00</b>	<b>\$167,928.68</b>	<b>98%</b>	<b>\$6,919,340.34</b>
<b>3012</b>								
3012.000	Less Sr Citizen Exemption	(577,000.00)	.00	(488,031.00)	.00	(88,969.00)	85	(465,190.00)
<b>3012 - Totals</b>		<b>(\$577,000.00)</b>	<b>\$0.00</b>	<b>(\$488,031.00)</b>	<b>\$0.00</b>	<b>(\$88,969.00)</b>	<b>85%</b>	<b>(\$465,190.00)</b>
Department <b>301 - Property Tax Totals</b>		<b>\$6,680,600.00</b>	<b>\$7,367.31</b>	<b>\$6,601,640.32</b>	<b>\$0.00</b>	<b>\$78,959.68</b>	<b>99%</b>	<b>\$6,454,150.34</b>
Department <b>302 - Sales Tax</b>								
<b>3021</b>								
3021.001	1st Qtr Calendar Yr Sales	1,777,000.00	238,421.98	554,534.41	.00	1,222,465.59	31	1,693,923.88
3021.002	2nd Qtr Calendar Yr Sales	3,926,000.00	.00	10,776.22	.00	3,915,223.78	0	3,544,369.41
3021.003	3rd Qtr Calendar Yr Sales	3,900,000.00	3,229.27	4,396,118.77	.00	(496,118.77)	113	3,819,348.87
3021.004	4th Qtr Calendar Yr Sales	1,700,000.00	42,593.95	1,772,121.25	.00	(72,121.25)	104	1,758,350.93
3021.005	Previous Quarters Tax	50,000.00	1,827.87	16,602.47	.00	33,397.53	33	59,769.84
3021.006	Penalty & Interest	57,750.00	18,263.82	59,569.76	.00	(1,819.76)	103	99,096.30
3021.007	Discount	(10,400.00)	(91.19)	(7,019.35)	.00	(3,380.65)	67	(12,509.47)
3021.008	Home Construction Refund	(3,000.00)	.00	(13,779.85)	.00	10,779.85	459	(4,471.08)
3021.009	Other Sales Tax Revenue	10,500.00	610.00	7,745.45	.00	2,754.55	74	9,205.20
3021.010	Fish Box Tax	133,300.00	.00	95,268.58	.00	38,031.42	71	120,411.42
<b>3021 - Totals</b>		<b>\$11,541,150.00</b>	<b>\$304,855.70</b>	<b>\$6,891,937.71</b>	<b>\$0.00</b>	<b>\$4,649,212.29</b>	<b>60%</b>	<b>\$11,087,495.30</b>
Department <b>302 - Sales Tax Totals</b>		<b>\$11,541,150.00</b>	<b>\$304,855.70</b>	<b>\$6,891,937.71</b>	<b>\$0.00</b>	<b>\$4,649,212.29</b>	<b>60%</b>	<b>\$11,087,495.30</b>
Department <b>310 - State Revenue</b>								
<b>3101</b>								
3101.003	Revenue Sharing	495,137.00	.00	595,992.00	.00	(100,855.00)	120	574,270.00
3101.005	Grant Revenue	38,250.00	2,283.14	13,854.54	.00	24,395.46	36	20,325.67
3101.007	Liquor Licenses	13,000.00	.00	13,200.00	.00	(200.00)	102	24,250.00
3101.012	Public Library Assistance	6,600.00	.00	7,000.00	.00	(400.00)	106	8,156.40
3101.016	Miscellaneous	50,000.00	28,371.23	28,371.23	.00	21,628.77	57	46,100.96
3101.017	PERS Relief	.00	.00	.00	.00	.00	+++	290,629.12



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
<b>Fund Category Governmental Funds</b>								
<b>Fund Type General Fund</b>								
<b>Fund 100 - General Fund</b>								
<b>REVENUE</b>								
<b>Division 300 - Revenue</b>								
<b>Department 310 - State Revenue</b>								
3101.019	SAR reimbursement	1,000.00	.00	.00	.00	1,000.00	0	2,534.11
3101.030	Grant Revenue Pass Thru	.00	.00	.00	.00	.00	+++	15,000.00
<b>3101 - Totals</b>		<b>\$603,987.00</b>	<b>\$30,654.37</b>	<b>\$658,417.77</b>	<b>\$0.00</b>	<b>(\$54,430.77)</b>	<b>109%</b>	<b>\$981,266.26</b>
<b>Department 310 - State Revenue Totals</b>		<b>\$603,987.00</b>	<b>\$30,654.37</b>	<b>\$658,417.77</b>	<b>\$0.00</b>	<b>(\$54,430.77)</b>	<b>109%</b>	<b>\$981,266.26</b>
<b>Department 315 - Federal Revenue</b>								
<b>3151</b>								
3151.001	Stumpage	.00	.00	45,981.09	.00	(45,981.09)	+++	.00
3151.002	Payment in Lieu of Taxes	566,200.00	.00	.00	.00	566,200.00	0	684,271.00
3151.003	Grant Revenue	93,944.00	24,872.87	56,811.33	.00	37,132.67	60	567,730.24
<b>3151 - Totals</b>		<b>\$660,144.00</b>	<b>\$24,872.87</b>	<b>\$102,792.42</b>	<b>\$0.00</b>	<b>\$557,351.58</b>	<b>16%</b>	<b>\$1,252,001.24</b>
<b>3161</b>								
3161.001	COPS grants	70,000.00	6,477.23	27,595.35	.00	42,404.65	39	41,618.35
<b>3161 - Totals</b>		<b>\$70,000.00</b>	<b>\$6,477.23</b>	<b>\$27,595.35</b>	<b>\$0.00</b>	<b>\$42,404.65</b>	<b>39%</b>	<b>\$41,618.35</b>
<b>Department 315 - Federal Revenue Totals</b>		<b>\$730,144.00</b>	<b>\$31,350.10</b>	<b>\$130,387.77</b>	<b>\$0.00</b>	<b>\$599,756.23</b>	<b>18%</b>	<b>\$1,293,619.59</b>
<b>Department 320 - Licenses &amp; Permits</b>								
<b>3201</b>								
3201.001	Building Permits	200,000.00	4,357.93	77,941.88	.00	122,058.12	39	188,639.07
3201.002	Planning & Zoning Permits	50,000.00	525.00	9,866.96	.00	40,133.04	20	55,542.69
3201.003	Parking Permits	1,000.00	.00	280.00	.00	720.00	28	545.00
3201.004	Public Vehicle/Drivers	2,500.00	.00	800.00	.00	1,700.00	32	9,250.00
3201.006	Animal Licenses	5,000.00	.00	2,376.72	.00	2,623.28	48	2,982.68
3201.007	Itinerant Business Licens	.00	.00	18.00	.00	(18.00)	+++	62.00
3201.008	Miscellaneous	.00	63.32	463.32	.00	(463.32)	+++	652.00
3201.011	Park & Rec. Fees	15,900.00	50.00	8,940.90	.00	6,959.10	56	5,901.50
3201.012	Centennial Permit Fees	2,800.00	.00	140.00	.00	2,660.00	5	1,240.00
<b>3201 - Totals</b>		<b>\$277,200.00</b>	<b>\$4,996.25</b>	<b>\$100,827.78</b>	<b>\$0.00</b>	<b>\$176,372.22</b>	<b>36%</b>	<b>\$264,814.94</b>
<b>Department 320 - Licenses &amp; Permits Totals</b>		<b>\$277,200.00</b>	<b>\$4,996.25</b>	<b>\$100,827.78</b>	<b>\$0.00</b>	<b>\$176,372.22</b>	<b>36%</b>	<b>\$264,814.94</b>
<b>Department 330 - Services</b>								
<b>3301</b>								
3301.002	Police Contracts	.00	.00	97,798.50	.00	(97,798.50)	+++	.00
3301.003	Jail Contracts	300,000.00	97,798.50	195,597.00	.00	104,403.00	65	391,194.00
3301.004	DWI Jail Time Fees	3,200.00	.00	.00	.00	3,200.00	0	.00
3301.005	Jail-Detox	8,500.00	440.00	5,610.00	.00	2,890.00	66	9,680.00



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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
<b>Fund Category Governmental Funds</b>								
<b>Fund Type General Fund</b>								
<b>Fund 100 - General Fund</b>								
<b>REVENUE</b>								
<b>Division 300 - Revenue</b>								
<b>Department 330 - Services</b>								
3301.006	Impound/Storage Fees	6,700.00	535.00	5,475.00	.00	1,225.00	82	4,484.40
3301.007	Police Other	21,130.00	460.40	5,247.62	.00	15,882.38	25	6,063.67
3301.010	E911 Surcharge	201,600.00	20,893.77	139,502.73	.00	62,097.27	69	180,210.38
<b>3301</b>	<b>- Totals</b>	<b>\$541,130.00</b>	<b>\$120,127.67</b>	<b>\$449,230.85</b>	<b>\$0.00</b>	<b>\$91,899.15</b>	<b>83%</b>	<b>\$591,632.45</b>
<b>3302</b>								
3302.000	Police Medical Billings	5,000.00	.00	16,296.47	.00	(11,296.47)	326	9,401.10
<b>3302</b>	<b>- Totals</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$16,296.47</b>	<b>\$0.00</b>	<b>(\$11,296.47)</b>	<b>326%</b>	<b>\$9,401.10</b>
<b>3303</b>								
3303.000	Public Defender Fees	1,200.00	.00	.00	.00	1,200.00	0	.00
<b>3303</b>	<b>- Totals</b>	<b>\$1,200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,200.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>3321</b>								
3321.001	Ambulance Fees	330,000.00	9,013.84	245,792.26	.00	84,207.74	74	387,022.36
3321.002	Fire Dept Other	3,000.00	.00	.00	.00	3,000.00	0	.00
<b>3321</b>	<b>- Totals</b>	<b>\$333,000.00</b>	<b>\$9,013.84</b>	<b>\$245,792.26</b>	<b>\$0.00</b>	<b>\$87,207.74</b>	<b>74%</b>	<b>\$387,022.36</b>
<b>3331</b>								
3331.001	Library	16,000.00	546.30	8,101.24	.00	7,898.76	51	11,029.53
3331.002	Library Lost Book Replace	2,800.00	89.00	796.00	.00	2,004.00	28	1,299.00
3331.004	Library-Network	17,100.00	8,433.69	8,433.69	.00	8,666.31	49	.00
<b>3331</b>	<b>- Totals</b>	<b>\$35,900.00</b>	<b>\$9,068.99</b>	<b>\$17,330.93</b>	<b>\$0.00</b>	<b>\$18,569.07</b>	<b>48%</b>	<b>\$12,328.53</b>
<b>Department 330 - Services Totals</b>		<b>\$916,230.00</b>	<b>\$138,210.50</b>	<b>\$728,650.51</b>	<b>\$0.00</b>	<b>\$187,579.49</b>	<b>80%</b>	<b>\$1,000,384.44</b>
<b>Department 340 - Operating Revenue</b>								
<b>3454</b>								
3454.000	Concessions	5,000.00	.00	1,980.24	.00	3,019.76	40	2,266.87
<b>3454</b>	<b>- Totals</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$1,980.24</b>	<b>\$0.00</b>	<b>\$3,019.76</b>	<b>40%</b>	<b>\$2,266.87</b>
<b>3491</b>								
3491.000	Jobbing-Labor	330,000.00	153,902.27	524,764.43	.00	(194,764.43)	159	636,224.89
<b>3491</b>	<b>- Totals</b>	<b>\$330,000.00</b>	<b>\$153,902.27</b>	<b>\$524,764.43</b>	<b>\$0.00</b>	<b>(\$194,764.43)</b>	<b>159%</b>	<b>\$636,224.89</b>
<b>3492</b>								
3492.000	Jobbing-Materials/Parts	.00	.00	627.75	.00	(627.75)	+++	1,000.00
<b>3492</b>	<b>- Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$627.75</b>	<b>\$0.00</b>	<b>(\$627.75)</b>	<b>+++</b>	<b>\$1,000.00</b>
<b>3493</b>								
3493.000	Jobbing-Equipment	.00	.00	648.00	.00	(648.00)	+++	1,419.00
<b>3493</b>	<b>- Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$648.00</b>	<b>\$0.00</b>	<b>(\$648.00)</b>	<b>+++</b>	<b>\$1,419.00</b>



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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
REVENUE								
Division <b>300 - Revenue</b>								
Department <b>340 - Operating Revenue</b>								
<b>3494</b>								
3494.000	Jobbing-Outside Contracts	.00	.00	3,000.00	.00	(3,000.00)	+++	.00
	<b>3494 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>(\$3,000.00)</b>	<b>+++</b>	<b>\$0.00</b>
	Department <b>340 - Operating Revenue Totals</b>	<b>\$335,000.00</b>	<b>\$153,902.27</b>	<b>\$531,020.42</b>	<b>\$0.00</b>	<b>(\$196,020.42)</b>	<b>159%</b>	<b>\$640,910.76</b>
Department <b>360 - Uses of Prop &amp; Investment</b>								
<b>3601</b>								
3601.000	Rent - Land	209,000.00	4,158.90	130,677.43	.00	78,322.57	63	194,018.34
	<b>3601 - Totals</b>	<b>\$209,000.00</b>	<b>\$4,158.90</b>	<b>\$130,677.43</b>	<b>\$0.00</b>	<b>\$78,322.57</b>	<b>63%</b>	<b>\$194,018.34</b>
<b>3602</b>								
3602.000	Rent - Building	9,600.00	800.00	7,200.00	.00	2,400.00	75	9,600.00
	<b>3602 - Totals</b>	<b>\$9,600.00</b>	<b>\$800.00</b>	<b>\$7,200.00</b>	<b>\$0.00</b>	<b>\$2,400.00</b>	<b>75%</b>	<b>\$9,600.00</b>
<b>3603</b>								
3603.000	Rent-Centennial Building	50,000.00	13,548.85	78,640.96	.00	(28,640.96)	157	52,992.07
	<b>3603 - Totals</b>	<b>\$50,000.00</b>	<b>\$13,548.85</b>	<b>\$78,640.96</b>	<b>\$0.00</b>	<b>(\$28,640.96)</b>	<b>157%</b>	<b>\$52,992.07</b>
<b>3604</b>								
3604.000	Rent-Senior Center	2,100.00	300.00	942.00	.00	1,158.00	45	905.00
	<b>3604 - Totals</b>	<b>\$2,100.00</b>	<b>\$300.00</b>	<b>\$942.00</b>	<b>\$0.00</b>	<b>\$1,158.00</b>	<b>45%</b>	<b>\$905.00</b>
<b>3606</b>								
3606.000	Rent-Tom Young Cabin	3,500.00	1,380.00	5,412.00	.00	(1,912.00)	155	8,042.00
	<b>3606 - Totals</b>	<b>\$3,500.00</b>	<b>\$1,380.00</b>	<b>\$5,412.00</b>	<b>\$0.00</b>	<b>(\$1,912.00)</b>	<b>155%</b>	<b>\$8,042.00</b>
<b>3610</b>								
3610.000	Interest Income	350,000.00	34,145.07	291,235.71	.00	58,764.29	83	402,364.02
	<b>3610 - Totals</b>	<b>\$350,000.00</b>	<b>\$34,145.07</b>	<b>\$291,235.71</b>	<b>\$0.00</b>	<b>\$58,764.29</b>	<b>83%</b>	<b>\$402,364.02</b>
<b>3612</b>								
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	.00	+++	(343,231.00)
	<b>3612 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>(\$343,231.00)</b>
<b>3620</b>								
3620.000	Sale of Fixed Assets	.00	.00	.00	.00	.00	+++	101.01
	<b>3620 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$101.01</b>



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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
REVENUE								
Division <b>300 - Revenue</b>								
Department <b>360 - Uses of Prop &amp; Investment</b>								
<b>3635</b>								
3635.000	Gravel & Rock Royalties	75,000.00	878.50	35,494.32	.00	39,505.68	47	67,921.90
<b>3635 - Totals</b>		<b>\$75,000.00</b>	<b>\$878.50</b>	<b>\$35,494.32</b>	<b>\$0.00</b>	<b>\$39,505.68</b>	<b>47%</b>	<b>\$67,921.90</b>
<b>3640</b>								
3640.000	Library-Special Sales	1,800.00	132.35	1,217.29	.00	582.71	68	2,129.63
<b>3640 - Totals</b>		<b>\$1,800.00</b>	<b>\$132.35</b>	<b>\$1,217.29</b>	<b>\$0.00</b>	<b>\$582.71</b>	<b>68%</b>	<b>\$2,129.63</b>
<b>3650</b>								
3650.000	City/St Bldg Cost Reimbur	112,900.00	24,823.25	77,522.14	.00	35,377.86	69	129,734.46
<b>3650 - Totals</b>		<b>\$112,900.00</b>	<b>\$24,823.25</b>	<b>\$77,522.14</b>	<b>\$0.00</b>	<b>\$35,377.86</b>	<b>69%</b>	<b>\$129,734.46</b>
Department <b>360 - Uses of Prop &amp; Investment Totals</b>		<b>\$813,900.00</b>	<b>\$80,166.92</b>	<b>\$628,341.85</b>	<b>\$0.00</b>	<b>\$185,558.15</b>	<b>77%</b>	<b>\$524,577.43</b>
Department <b>370 - Interfund Billings</b>								
<b>3701</b>								
3701.200	Electric Interfund Bill	965,971.00	80,497.58	724,478.22	.00	241,492.78	75	965,970.96
3701.210	Water Interfund Bill	301,476.00	25,123.00	226,107.00	.00	75,369.00	75	301,476.00
3701.220	WWater Interfund Bill	354,201.00	29,516.75	265,650.75	.00	88,550.25	75	354,201.00
3701.230	SWste Interfund Bill	422,522.00	35,210.17	316,891.53	.00	105,630.47	75	422,522.04
3701.240	Harbor Interfund Bill	325,824.00	27,152.00	244,368.00	.00	81,456.00	75	325,824.00
3701.250	Air Term Interfund Bill	107,953.00	8,996.08	80,964.72	.00	26,988.28	75	107,952.96
3701.260	MSC Interfund Bill	20,192.00	1,682.67	15,144.03	.00	5,047.97	75	20,192.04
3701.270	SMC Interfund Bill	32,874.00	2,739.50	24,655.50	.00	8,218.50	75	32,874.00
3701.300	MIS Interfund Bill	110,602.00	9,216.83	82,951.47	.00	27,650.53	75	110,601.96
3701.310	Garage Interfund Billing	108,814.00	9,067.83	81,610.47	.00	27,203.53	75	108,813.96
3701.320	Maint Fund Interfund Bill	104,774.00	8,731.17	78,580.53	.00	26,193.47	75	.00
<b>3701 - Totals</b>		<b>\$2,855,203.00</b>	<b>\$237,933.58</b>	<b>\$2,141,402.22</b>	<b>\$0.00</b>	<b>\$713,800.78</b>	<b>75%</b>	<b>\$2,750,428.92</b>
Department <b>370 - Interfund Billings Totals</b>		<b>\$2,855,203.00</b>	<b>\$237,933.58</b>	<b>\$2,141,402.22</b>	<b>\$0.00</b>	<b>\$713,800.78</b>	<b>75%</b>	<b>\$2,750,428.92</b>
Department <b>380 - Miscellaneous</b>								
<b>3801</b>								
3801.000	Fines and Forfeits	143,600.00	1,982.26	32,308.71	.00	111,291.29	22	70,993.43
<b>3801 - Totals</b>		<b>\$143,600.00</b>	<b>\$1,982.26</b>	<b>\$32,308.71</b>	<b>\$0.00</b>	<b>\$111,291.29</b>	<b>22%</b>	<b>\$70,993.43</b>
<b>3804</b>								
3804.000	Return Check Fee (NSF)	600.00	25.00	475.00	.00	125.00	79	300.00
<b>3804 - Totals</b>		<b>\$600.00</b>	<b>\$25.00</b>	<b>\$475.00</b>	<b>\$0.00</b>	<b>\$125.00</b>	<b>79%</b>	<b>\$300.00</b>





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Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
REVENUE								
Division <b>300 - Revenue</b>								
Department <b>380 - Miscellaneous</b>								
<b>3805</b>								
3805.000	Cash, (Short)/Long	.00	.00	(106.05)	.00	106.05	+++	(21.10)
<b>3805 - Totals</b>		\$0.00	\$0.00	(\$106.05)	\$0.00	\$106.05	+++	(\$21.10)
<b>3807</b>								
3807.000	Miscellaneous	30,000.00	378.37	11,055.01	.00	18,944.99	37	149,480.21
3807.100	Miscellaneous Grant Revenue	10,000.00	.00	10,000.00	.00	.00	100	1,088.39
<b>3807 - Totals</b>		\$40,000.00	\$378.37	\$21,055.01	\$0.00	\$18,944.99	53%	\$150,568.60
<b>3808</b>								
3808.000	Salary Reimbursement	.00	.00	175.00	.00	(175.00)	+++	75.00
<b>3808 - Totals</b>		\$0.00	\$0.00	\$175.00	\$0.00	(\$175.00)	+++	\$75.00
<b>3809</b>								
3809.000	Donations	4,500.00	100.00	6,936.52	.00	(2,436.52)	154	2,772.59
<b>3809 - Totals</b>		\$4,500.00	\$100.00	\$6,936.52	\$0.00	(\$2,436.52)	154%	\$2,772.59
<b>3811</b>								
3811.000	Property Damage Reimburse	.00	.00	.00	.00	.00	+++	2,495.29
<b>3811 - Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,495.29
<b>3820</b>								
3820.000	Bad Debt Collected	.00	940.66	3,691.97	.00	(3,691.97)	+++	5,039.96
<b>3820 - Totals</b>		\$0.00	\$940.66	\$3,691.97	\$0.00	(\$3,691.97)	+++	\$5,039.96
<b>3850</b>								
3850.000	Pcard Rebate	48,000.00	.00	36,346.59	.00	11,653.41	76	45,659.59
<b>3850 - Totals</b>		\$48,000.00	\$0.00	\$36,346.59	\$0.00	\$11,653.41	76%	\$45,659.59
Department <b>380 - Miscellaneous Totals</b>		\$236,700.00	\$3,426.29	\$100,882.75	\$0.00	\$135,817.25	43%	\$277,883.36
Department <b>390 - Cash Basis Receipts</b>								
<b>3908</b>								
3908.000	Proceeds from Lawsuit	.00	.00	.44	.00	(.44)	+++	.00
<b>3908 - Totals</b>		\$0.00	\$0.00	\$0.44	\$0.00	(\$0.44)	+++	\$0.00
<b>3950</b>								
3950.000	Interfund Transfers In	81,986.00	.00	.00	.00	81,986.00	0	1,120,000.00
3950.400	Transfer In Permanent Fd	1,375,900.00	343,975.00	1,031,925.00	.00	343,975.00	75	1,298,821.00
3950.410	Transfer In Revolving Fnd	28,200.00	1,952.81	16,027.32	.00	12,172.68	57	22,762.49
3950.420	Transfer In Guarantee Fnd	6,200.00	483.13	3,971.45	.00	2,228.55	64	5,658.47



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<b>Fund Category Governmental Funds</b>								
<b>Fund Type General Fund</b>								
<b>Fund 100 - General Fund</b>								
<b>REVENUE</b>								
<b>Division 300 - Revenue</b>								
<b>Department 390 - Cash Basis Receipts</b>								
3950.700	Transfer In Cap Proj Fund	.00	.00	.00	.00	.00	+++	1,308,666.00
<b>3950 - Totals</b>		<b>\$1,492,286.00</b>	<b>\$346,410.94</b>	<b>\$1,051,923.77</b>	<b>\$0.00</b>	<b>\$440,362.23</b>	<b>70%</b>	<b>\$3,755,907.96</b>
<b>Department 390 - Cash Basis Receipts Totals</b>		<b>\$1,492,286.00</b>	<b>\$346,410.94</b>	<b>\$1,051,924.21</b>	<b>\$0.00</b>	<b>\$440,361.79</b>	<b>70%</b>	<b>\$3,755,907.96</b>
<b>Division 300 - Revenue Totals</b>		<b>\$26,482,400.00</b>	<b>\$1,339,274.23</b>	<b>\$19,565,433.31</b>	<b>\$0.00</b>	<b>\$6,916,966.69</b>	<b>74%</b>	<b>\$29,031,439.30</b>
<b>REVENUE TOTALS</b>		<b>\$26,482,400.00</b>	<b>\$1,339,274.23</b>	<b>\$19,565,433.31</b>	<b>\$0.00</b>	<b>\$6,916,966.69</b>	<b>74%</b>	<b>\$29,031,439.30</b>
<b>EXPENSE</b>								
<b>Division 500 - Administrative</b>								
<b>Department 001 - Administrator &amp; Assembly</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	254,828.60	28,466.24	147,274.00	.00	107,554.60	58	186,288.47
5110.002	Holidays	.00	196.32	5,297.96	.00	(5,297.96)	+++	3,857.80
5110.003	Sick Leave	.00	588.96	5,300.20	.00	(5,300.20)	+++	5,469.83
5110.004	Overtime	.00	.00	.00	.00	.00	+++	6,043.97
5110.010	Temp Wages	27,600.00	2,900.00	22,900.00	.00	4,700.00	83	33,350.00
<b>5110 - Totals</b>		<b>\$282,428.60</b>	<b>\$32,151.52</b>	<b>\$180,772.16</b>	<b>\$0.00</b>	<b>\$101,656.44</b>	<b>64%</b>	<b>\$235,010.07</b>
<b>5120</b>								
5120.001	Annual Leave	12,610.00	597.28	27,866.33	.00	(15,256.33)	221	22,343.16
5120.002	SBS	17,380.72	2,007.50	12,803.32	.00	4,577.40	74	15,410.28
5120.003	Medicare	4,278.06	474.87	3,028.55	.00	1,249.51	71	3,743.85
5120.004	PERS	56,062.50	6,566.73	37,058.17	.00	19,004.33	66	51,570.72
5120.005	Health Insurance	75,239.24	7,067.87	58,325.91	.00	16,913.33	78	45,288.10
5120.006	Life Insurance	36.36	3.03	23.73	.00	12.63	65	26.85
5120.007	Workmen's Compensation	1,666.42	193.21	1,128.77	.00	537.65	68	2,408.16
5120.008	Unemployment	.00	.00	.00	.00	.00	+++	(7.40)
<b>5120 - Totals</b>		<b>\$167,273.30</b>	<b>\$16,910.49</b>	<b>\$140,234.78</b>	<b>\$0.00</b>	<b>\$27,038.52</b>	<b>84%</b>	<b>\$140,783.72</b>
<b>5201</b>								
5201.000	Training and Travel	16,441.00	1,223.78	11,992.17	.00	4,448.83	73	26,181.29
<b>5201 - Totals</b>		<b>\$16,441.00</b>	<b>\$1,223.78</b>	<b>\$11,992.17</b>	<b>\$0.00</b>	<b>\$4,448.83</b>	<b>73%</b>	<b>\$26,181.29</b>
<b>5204</b>								
5204.000	Telephone	5,000.00	492.56	4,836.53	.00	163.47	97	5,105.45



# Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
EXPENSE								
Division <b>500 - Administrative</b>								
Department <b>001 - Administrator &amp; Assembly</b>								
5204.001	Cell Phone Stipend	300.00	.00	125.00	.00	175.00	42	300.00
<b>5204</b>	<b>- Totals</b>	<b>\$5,300.00</b>	<b>\$492.56</b>	<b>\$4,961.53</b>	<b>\$0.00</b>	<b>\$338.47</b>	<b>94%</b>	<b>\$5,405.45</b>
<b>5206</b>								
5206.000	Supplies	8,000.00	679.49	6,428.77	.00	1,571.23	80	6,430.40
<b>5206</b>	<b>- Totals</b>	<b>\$8,000.00</b>	<b>\$679.49</b>	<b>\$6,428.77</b>	<b>\$0.00</b>	<b>\$1,571.23</b>	<b>80%</b>	<b>\$6,430.40</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	780.00	.00	1,560.00	.00	(780.00)	200	780.00
<b>5207</b>	<b>- Totals</b>	<b>\$780.00</b>	<b>\$0.00</b>	<b>\$1,560.00</b>	<b>\$0.00</b>	<b>(\$780.00)</b>	<b>200%</b>	<b>\$780.00</b>
<b>5211</b>								
5211.000	Data Processing Fees	14,722.00	1,226.83	11,041.47	.00	3,680.53	75	13,154.04
<b>5211</b>	<b>- Totals</b>	<b>\$14,722.00</b>	<b>\$1,226.83</b>	<b>\$11,041.47</b>	<b>\$0.00</b>	<b>\$3,680.53</b>	<b>75%</b>	<b>\$13,154.04</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	136,000.00	801.20	70,908.67	.00	65,091.33	52	52,206.93
<b>5212</b>	<b>- Totals</b>	<b>\$136,000.00</b>	<b>\$801.20</b>	<b>\$70,908.67</b>	<b>\$0.00</b>	<b>\$65,091.33</b>	<b>52%</b>	<b>\$52,206.93</b>
<b>5222</b>								
5222.000	Postage	100.00	.00	95.95	.00	4.05	96	79.15
<b>5222</b>	<b>- Totals</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$95.95</b>	<b>\$0.00</b>	<b>\$4.05</b>	<b>96%</b>	<b>\$79.15</b>
<b>5223</b>								
5223.000	Tools & Small Equipment	2,000.00	.00	315.68	.00	1,684.32	16	.00
<b>5223</b>	<b>- Totals</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$315.68</b>	<b>\$0.00</b>	<b>\$1,684.32</b>	<b>16%</b>	<b>\$0.00</b>
<b>5224</b>								
5224.000	Dues & Publications	17,740.00	625.00	16,926.15	.00	813.85	95	15,519.70
<b>5224</b>	<b>- Totals</b>	<b>\$17,740.00</b>	<b>\$625.00</b>	<b>\$16,926.15</b>	<b>\$0.00</b>	<b>\$813.85</b>	<b>95%</b>	<b>\$15,519.70</b>
<b>5226</b>								
5226.000	Advertising	5,000.00	.00	4,433.37	.00	566.63	89	16,708.77
<b>5226</b>	<b>- Totals</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$4,433.37</b>	<b>\$0.00</b>	<b>\$566.63</b>	<b>89%</b>	<b>\$16,708.77</b>
<b>5288</b>								
5288.000	Administrator Contingency	3,000.00	.00	2,507.92	.00	492.08	84	2,774.63
<b>5288</b>	<b>- Totals</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$2,507.92</b>	<b>\$0.00</b>	<b>\$492.08</b>	<b>84%</b>	<b>\$2,774.63</b>
<b>5289</b>								
5289.000	Mayor Contingency	3,000.00	.00	50.00	.00	2,950.00	2	20.85
<b>5289</b>	<b>- Totals</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$50.00</b>	<b>\$0.00</b>	<b>\$2,950.00</b>	<b>2%</b>	<b>\$20.85</b>



# Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
<b>Fund Category Governmental Funds</b>								
<b>Fund Type General Fund</b>								
<b>Fund 100 - General Fund</b>								
<b>EXPENSE</b>								
<b>Division 500 - Administrative</b>								
<b>Department 001 - Administrator &amp; Assembly</b>								
<b>5290</b>								
5290.000	Other Expenses	22,250.00	254.86	40,263.80	.00	(18,013.80)	181	8,915.99
	<b>5290 - Totals</b>	<b>\$22,250.00</b>	<b>\$254.86</b>	<b>\$40,263.80</b>	<b>\$0.00</b>	<b>(\$18,013.80)</b>	<b>181%</b>	<b>\$8,915.99</b>
<b>Sub-Department 900 - Human Resources</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	157,274.00	14,309.19	93,296.06	.00	63,977.94	59	139,185.60
5110.002	Holidays	.00	222.16	4,339.89	.00	(4,339.89)	+++	4,296.96
5110.003	Sick Leave	.00	3,649.03	11,662.83	.00	(11,662.83)	+++	4,791.24
	<b>5110 - Totals</b>	<b>\$157,274.00</b>	<b>\$18,180.38</b>	<b>\$109,298.78</b>	<b>\$0.00</b>	<b>\$47,975.22</b>	<b>69%</b>	<b>\$148,273.80</b>
<b>5120</b>								
5120.001	Annual Leave	.00	527.63	9,635.39	.00	(9,635.39)	+++	16,039.80
5120.002	SBS	9,640.80	1,146.78	7,290.55	.00	2,350.25	76	10,072.24
5120.003	Medicare	2,280.48	271.26	1,724.53	.00	555.95	76	2,382.56
5120.004	PERS	34,600.28	4,115.76	26,165.52	.00	8,434.76	76	42,505.46
5120.005	Health Insurance	63,419.20	5,284.92	47,564.28	.00	15,854.92	75	57,470.02
5120.006	Life Insurance	28.32	2.36	21.24	.00	7.08	75	28.32
5120.007	Workmen's Compensation	927.68	110.37	700.41	.00	227.27	76	913.90
	<b>5120 - Totals</b>	<b>\$110,896.76</b>	<b>\$11,459.08</b>	<b>\$93,101.92</b>	<b>\$0.00</b>	<b>\$17,794.84</b>	<b>84%</b>	<b>\$129,412.30</b>
<b>5201</b>								
5201.000	Training and Travel	7,014.00	.00	5,450.00	2,170.00	(606.00)	109	1,709.76
	<b>5201 - Totals</b>	<b>\$7,014.00</b>	<b>\$0.00</b>	<b>\$5,450.00</b>	<b>\$2,170.00</b>	<b>(\$606.00)</b>	<b>109%</b>	<b>\$1,709.76</b>
<b>5206</b>								
5206.000	Supplies	2,768.00	22.99	748.84	.00	2,019.16	27	2,077.43
	<b>5206 - Totals</b>	<b>\$2,768.00</b>	<b>\$22.99</b>	<b>\$748.84</b>	<b>\$0.00</b>	<b>\$2,019.16</b>	<b>27%</b>	<b>\$2,077.43</b>
<b>5211</b>								
5211.000	Data Processing Fees	14,722.00	1,226.83	11,041.47	.00	3,680.53	75	13,154.04
	<b>5211 - Totals</b>	<b>\$14,722.00</b>	<b>\$1,226.83</b>	<b>\$11,041.47</b>	<b>\$0.00</b>	<b>\$3,680.53</b>	<b>75%</b>	<b>\$13,154.04</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	17,904.00	3,099.51	19,739.19	.00	(1,835.19)	110	32,361.53
	<b>5212 - Totals</b>	<b>\$17,904.00</b>	<b>\$3,099.51</b>	<b>\$19,739.19</b>	<b>\$0.00</b>	<b>(\$1,835.19)</b>	<b>110%</b>	<b>\$32,361.53</b>
<b>5224</b>								
5224.000	Dues & Publications	2,010.00	.00	378.00	.00	1,632.00	19	2,787.86
	<b>5224 - Totals</b>	<b>\$2,010.00</b>	<b>\$0.00</b>	<b>\$378.00</b>	<b>\$0.00</b>	<b>\$1,632.00</b>	<b>19%</b>	<b>\$2,787.86</b>



# Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	<b>Governmental Funds</b>							
Fund Type	<b>General Fund</b>							
Fund	<b>100 - General Fund</b>							
	<b>EXPENSE</b>							
Division	<b>500 - Administrative</b>							
Department	<b>001 - Administrator &amp; Assembly</b>							
Sub-Department	<b>900 - Human Resources</b>							
<b>5290</b>								
5290.000	Other Expenses	100.00	.00	.00	.00	100.00	0	20.00
	<b>5290 - Totals</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>0%</b>	<b>\$20.00</b>
	Sub-Department <b>900 - Human Resources Totals</b>	<b>\$312,688.76</b>	<b>\$33,988.79</b>	<b>\$239,758.20</b>	<b>\$2,170.00</b>	<b>\$70,760.56</b>	<b>77%</b>	<b>\$329,796.72</b>
	Department <b>001 - Administrator &amp; Assembly Totals</b>	<b>\$996,723.66</b>	<b>\$88,354.52</b>	<b>\$732,250.62</b>	<b>\$2,170.00</b>	<b>\$262,303.04</b>	<b>74%</b>	<b>\$853,767.71</b>
	Department <b>002 - Attorney</b>							
<b>5110</b>								
5110.001	Regular Salaries/Wages	191,022.00	16,170.40	106,145.43	.00	84,876.57	56	137,696.56
5110.002	Holidays	.00	730.64	5,422.24	.00	(5,422.24)	+++	4,371.20
5110.003	Sick Leave	.00	519.20	3,657.02	.00	(3,657.02)	+++	3,360.82
	<b>5110 - Totals</b>	<b>\$191,022.00</b>	<b>\$17,420.24</b>	<b>\$115,224.69</b>	<b>\$0.00</b>	<b>\$75,797.31</b>	<b>60%</b>	<b>\$145,428.58</b>
<b>5120</b>								
5120.001	Annual Leave	9,229.00	4,498.96	10,844.48	.00	(1,615.48)	118	15,060.65
5120.002	SBS	11,264.39	1,351.30	7,477.04	.00	3,787.35	66	9,964.89
5120.003	Medicare	2,903.64	319.64	1,843.96	.00	1,059.68	64	2,923.14
5120.004	PERS	42,024.84	4,822.23	27,735.23	.00	14,289.61	66	40,324.47
5120.005	Health Insurance	23,639.64	5,223.38	27,911.46	.00	(4,271.82)	118	22,786.88
5120.006	Life Insurance	16.08	1.85	14.29	.00	1.79	89	11.55
5120.007	Workmen's Compensation	1,088.62	125.64	724.28	.00	364.34	67	860.04
5120.008	Unemployment	.00	.00	.00	.00	.00	+++	7,486.00
	<b>5120 - Totals</b>	<b>\$90,166.21</b>	<b>\$16,343.00</b>	<b>\$76,550.74</b>	<b>\$0.00</b>	<b>\$13,615.47</b>	<b>85%</b>	<b>\$99,417.62</b>
<b>5201</b>								
5201.000	Training and Travel	2,200.00	.00	2,093.56	.00	106.44	95	1,336.41
	<b>5201 - Totals</b>	<b>\$2,200.00</b>	<b>\$0.00</b>	<b>\$2,093.56</b>	<b>\$0.00</b>	<b>\$106.44</b>	<b>95%</b>	<b>\$1,336.41</b>
<b>5204</b>								
5204.000	Telephone	60.00	30.76	302.94	.00	(242.94)	505	999.46
5204.001	Cell Phone Stipend	300.00	50.00	350.00	.00	(50.00)	117	250.00
	<b>5204 - Totals</b>	<b>\$360.00</b>	<b>\$80.76</b>	<b>\$652.94</b>	<b>\$0.00</b>	<b>(\$292.94)</b>	<b>181%</b>	<b>\$1,249.46</b>
<b>5206</b>								
5206.000	Supplies	1,200.00	169.88	763.67	.00	436.33	64	679.92
	<b>5206 - Totals</b>	<b>\$1,200.00</b>	<b>\$169.88</b>	<b>\$763.67</b>	<b>\$0.00</b>	<b>\$436.33</b>	<b>64%</b>	<b>\$679.92</b>



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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
EXPENSE								
Division <b>500 - Administrative</b>								
Department <b>002 - Attorney</b>								
<b>5207</b>								
5207.000	Repairs & Maintenance	800.00	.00	1,560.00	.00	(760.00)	195	780.00
	<b>5207 - Totals</b>	<b>\$800.00</b>	<b>\$0.00</b>	<b>\$1,560.00</b>	<b>\$0.00</b>	<b>(\$760.00)</b>	<b>195%</b>	<b>\$780.00</b>
<b>5211</b>								
5211.000	Data Processing Fees	14,722.00	1,226.83	11,041.47	.00	3,680.53	75	13,154.04
	<b>5211 - Totals</b>	<b>\$14,722.00</b>	<b>\$1,226.83</b>	<b>\$11,041.47</b>	<b>\$0.00</b>	<b>\$3,680.53</b>	<b>75%</b>	<b>\$13,154.04</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	.00	.00	(.60)	.00	.60	+++	174.75
	<b>5212 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$0.60)</b>	<b>\$0.00</b>	<b>\$0.60</b>	<b>+++</b>	<b>\$174.75</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	1,800.00	75.00	750.00	.00	1,050.00	42	1,200.00
	<b>5221 - Totals</b>	<b>\$1,800.00</b>	<b>\$75.00</b>	<b>\$750.00</b>	<b>\$0.00</b>	<b>\$1,050.00</b>	<b>42%</b>	<b>\$1,200.00</b>
<b>5222</b>								
5222.000	Postage	.00	.00	.00	.00	.00	+++	93.36
	<b>5222 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$93.36</b>
<b>5224</b>								
5224.000	Dues & Publications	790.00	.00	895.65	.00	(105.65)	113	1,000.05
	<b>5224 - Totals</b>	<b>\$790.00</b>	<b>\$0.00</b>	<b>\$895.65</b>	<b>\$0.00</b>	<b>(\$105.65)</b>	<b>113%</b>	<b>\$1,000.05</b>
<b>5225</b>								
5225.000	Legal Expenditures	50,000.00	(165,331.77)	(79,292.03)	.00	129,292.03	(159)	374,958.78
	<b>5225 - Totals</b>	<b>\$50,000.00</b>	<b>(\$165,331.77)</b>	<b>(\$79,292.03)</b>	<b>\$0.00</b>	<b>\$129,292.03</b>	<b>(159%)</b>	<b>\$374,958.78</b>
<b>5226</b>								
5226.000	Advertising	.00	.00	.00	.00	.00	+++	1,245.30
	<b>5226 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$1,245.30</b>
<b>5280</b>								
5280.000	Public Defender Fees	.00	.00	.00	.00	.00	+++	510.00
	<b>5280 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$510.00</b>
	Department <b>002 - Attorney Totals</b>	<b>\$353,060.21</b>	<b>(\$130,016.06)</b>	<b>\$130,240.09</b>	<b>\$0.00</b>	<b>\$222,820.12</b>	<b>37%</b>	<b>\$641,228.27</b>
	Department <b>003 - Municipal Clerk</b>							
<b>5110</b>								
5110.001	Regular Salaries/Wages	145,730.00	14,696.08	101,567.84	.00	44,162.16	70	130,272.08
5110.002	Holidays	.00	599.80	1,684.52	.00	(1,684.52)	+++	1,423.40
5110.003	Sick Leave	.00	959.68	2,159.28	.00	(2,159.28)	+++	5,513.48



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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
EXPENSE								
Division <b>500 - Administrative</b>								
Department <b>003 - Municipal Clerk</b>								
5110.010	Temp Wages	8,000.00	1,298.50	5,012.00	.00	2,988.00	63	14,546.00
<b>5110 - Totals</b>		<b>\$153,730.00</b>	<b>\$17,554.06</b>	<b>\$110,423.64</b>	<b>\$0.00</b>	<b>\$43,306.36</b>	<b>72%</b>	<b>\$151,754.96</b>
<b>5120</b>								
5120.001	Annual Leave	5,793.00	1,079.64	10,641.04	.00	(4,848.04)	184	15,455.68
5120.002	SBS	10,569.53	1,148.37	7,507.07	.00	3,062.46	71	10,341.89
5120.003	Medicare	2,500.13	271.63	1,775.74	.00	724.39	71	2,446.31
5120.004	PERS	32,060.60	3,813.72	24,206.29	.00	7,854.31	76	39,854.71
5120.005	Health Insurance	53,844.60	4,487.01	40,383.09	.00	13,461.51	75	48,792.81
5120.006	Life Insurance	28.32	2.36	21.24	.00	7.08	75	28.32
5120.007	Workmen's Compensation	983.10	110.54	685.87	.00	297.23	70	948.35
<b>5120 - Totals</b>		<b>\$105,779.28</b>	<b>\$10,913.27</b>	<b>\$85,220.34</b>	<b>\$0.00</b>	<b>\$20,558.94</b>	<b>81%</b>	<b>\$117,868.07</b>
<b>5201</b>								
5201.000	Training and Travel	10,550.00	2,056.50	7,358.86	.00	3,191.14	70	7,373.79
<b>5201 - Totals</b>		<b>\$10,550.00</b>	<b>\$2,056.50</b>	<b>\$7,358.86</b>	<b>\$0.00</b>	<b>\$3,191.14</b>	<b>70%</b>	<b>\$7,373.79</b>
<b>5204</b>								
5204.000	Telephone	865.00	30.76	276.84	.00	588.16	32	558.42
5204.001	Cell Phone Stipend	300.00	25.00	225.00	.00	75.00	75	300.00
<b>5204 - Totals</b>		<b>\$1,165.00</b>	<b>\$55.76</b>	<b>\$501.84</b>	<b>\$0.00</b>	<b>\$663.16</b>	<b>43%</b>	<b>\$858.42</b>
<b>5206</b>								
5206.000	Supplies	8,500.00	.00	5,455.02	.00	3,044.98	64	5,535.24
<b>5206 - Totals</b>		<b>\$8,500.00</b>	<b>\$0.00</b>	<b>\$5,455.02</b>	<b>\$0.00</b>	<b>\$3,044.98</b>	<b>64%</b>	<b>\$5,535.24</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	780.00	.00	1,560.00	.00	(780.00)	200	780.00
<b>5207 - Totals</b>		<b>\$780.00</b>	<b>\$0.00</b>	<b>\$1,560.00</b>	<b>\$0.00</b>	<b>(\$780.00)</b>	<b>200%</b>	<b>\$780.00</b>
<b>5211</b>								
5211.000	Data Processing Fees	20,735.00	1,727.92	15,551.28	.00	5,183.72	75	17,049.00
<b>5211 - Totals</b>		<b>\$20,735.00</b>	<b>\$1,727.92</b>	<b>\$15,551.28</b>	<b>\$0.00</b>	<b>\$5,183.72</b>	<b>75%</b>	<b>\$17,049.00</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	40,900.00	1,200.00	30,486.63	.00	10,413.37	75	23,582.45
<b>5212 - Totals</b>		<b>\$40,900.00</b>	<b>\$1,200.00</b>	<b>\$30,486.63</b>	<b>\$0.00</b>	<b>\$10,413.37</b>	<b>75%</b>	<b>\$23,582.45</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	900.00	75.00	675.00	.00	225.00	75	900.00
<b>5221 - Totals</b>		<b>\$900.00</b>	<b>\$75.00</b>	<b>\$675.00</b>	<b>\$0.00</b>	<b>\$225.00</b>	<b>75%</b>	<b>\$900.00</b>



# Income Statement

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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
<b>Fund Category Governmental Funds</b>								
<b>Fund Type General Fund</b>								
<b>Fund 100 - General Fund</b>								
<b>EXPENSE</b>								
<b>Division 500 - Administrative</b>								
<b>Department 003 - Municipal Clerk</b>								
<b>5222</b>								
5222.000	Postage	100.00	.00	26.90	.00	73.10	27	39.50
<b>5222 - Totals</b>		<b>\$100.00</b>	<b>\$0.00</b>	<b>\$26.90</b>	<b>\$0.00</b>	<b>\$73.10</b>	<b>27%</b>	<b>\$39.50</b>
<b>5224</b>								
5224.000	Dues & Publications	8,900.00	178.25	3,418.25	.00	5,481.75	38	5,550.10
<b>5224 - Totals</b>		<b>\$8,900.00</b>	<b>\$178.25</b>	<b>\$3,418.25</b>	<b>\$0.00</b>	<b>\$5,481.75</b>	<b>38%</b>	<b>\$5,550.10</b>
<b>5226</b>								
5226.000	Advertising	28,000.00	3,708.15	21,885.75	.00	6,114.25	78	33,677.45
<b>5226 - Totals</b>		<b>\$28,000.00</b>	<b>\$3,708.15</b>	<b>\$21,885.75</b>	<b>\$0.00</b>	<b>\$6,114.25</b>	<b>78%</b>	<b>\$33,677.45</b>
<b>5227</b>								
5227.001	Rent-Buildings	14,500.00	1,209.14	12,089.54	.00	2,410.46	83	14,428.76
<b>5227 - Totals</b>		<b>\$14,500.00</b>	<b>\$1,209.14</b>	<b>\$12,089.54</b>	<b>\$0.00</b>	<b>\$2,410.46</b>	<b>83%</b>	<b>\$14,428.76</b>
<b>5290</b>								
5290.000	Other Expenses	.00	.00	34.75	.00	(34.75)	+++	.00
<b>5290 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$34.75</b>	<b>\$0.00</b>	<b>(\$34.75)</b>	<b>+++</b>	<b>\$0.00</b>
<b>Department 003 - Municipal Clerk Totals</b>		<b>\$394,539.28</b>	<b>\$38,678.05</b>	<b>\$294,687.80</b>	<b>\$0.00</b>	<b>\$99,851.48</b>	<b>75%</b>	<b>\$379,397.74</b>
<b>Department 004 - Finance</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	857,648.49	84,184.71	554,618.69	.00	303,029.80	65	673,910.26
5110.002	Holidays	.00	4,533.90	32,009.12	.00	(32,009.12)	+++	32,370.10
5110.003	Sick Leave	.00	4,860.70	23,527.89	.00	(23,527.89)	+++	23,260.61
5110.004	Overtime	.00	.00	290.40	.00	(290.40)	+++	811.34
5110.010	Temp Wages	.00	.00	.00	.00	.00	+++	4,095.00
<b>5110 - Totals</b>		<b>\$857,648.49</b>	<b>\$93,579.31</b>	<b>\$610,446.10</b>	<b>\$0.00</b>	<b>\$247,202.39</b>	<b>71%</b>	<b>\$734,447.31</b>
<b>5120</b>								
5120.001	Annual Leave	31,853.00	9,620.21	38,536.42	.00	(6,683.42)	121	68,685.98
5120.002	SBS	54,063.26	6,326.09	39,777.75	.00	14,285.51	74	48,898.71
5120.003	Medicare	12,854.29	1,496.39	9,409.14	.00	3,445.15	73	11,646.53
5120.004	PERS	188,022.65	22,703.91	141,244.36	.00	46,778.29	75	208,673.80
5120.005	Health Insurance	253,106.28	23,609.25	207,996.24	.00	45,110.04	82	223,875.78
5120.006	Life Insurance	155.40	13.97	121.01	.00	34.39	78	142.61
5120.007	Workmen's Compensation	5,041.66	608.84	3,781.59	.00	1,260.07	75	4,507.68





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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	<b>Governmental Funds</b>							
Fund Type	<b>General Fund</b>							
Fund	<b>100 - General Fund</b>							
	<b>EXPENSE</b>							
	Division <b>500 - Administrative</b>							
	Department <b>004 - Finance</b>							
5120.008	Unemployment	.00	.00	860.00	.00	(860.00)	+++	.00
<b>5201</b>								
5201.000	Training and Travel	11,110.00	(66.99)	7,621.28	3,860.00	(371.28)	103	17,522.99
<b>5201 - Totals</b>		\$11,110.00	(\$66.99)	\$7,621.28	\$3,860.00	(\$371.28)	103%	\$17,522.99
<b>5204</b>								
5204.000	Telephone	.00	(10.00)	(90.00)	.00	90.00	+++	(120.00)
<b>5204 - Totals</b>		\$0.00	(\$10.00)	(\$90.00)	\$0.00	\$90.00	+++	(120.00)
<b>5206</b>								
5206.000	Supplies	14,100.00	534.44	6,018.97	.00	8,081.03	43	7,956.72
<b>5206 - Totals</b>		\$14,100.00	\$534.44	\$6,018.97	\$0.00	\$8,081.03	43%	\$7,956.72
<b>5207</b>								
5207.000	Repairs & Maintenance	1,000.00	.00	.00	.00	1,000.00	0	.00
<b>5207 - Totals</b>		\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
<b>5211</b>								
5211.000	Data Processing Fees	126,374.00	10,531.17	94,780.53	.00	31,593.47	75	133,548.96
<b>5211 - Totals</b>		\$126,374.00	\$10,531.17	\$94,780.53	\$0.00	\$31,593.47	75%	\$133,548.96
<b>5212</b>								
5212.000	Contracted/Purchased Serv	135,483.39	3,697.73	90,771.86	1,033.39	43,678.14	68	180,013.46
<b>5212 - Totals</b>		\$135,483.39	\$3,697.73	\$90,771.86	\$1,033.39	\$43,678.14	68%	\$180,013.46
<b>5222</b>								
5222.000	Postage	.00	.00	57.92	.00	(57.92)	+++	30.20
<b>5222 - Totals</b>		\$0.00	\$0.00	\$57.92	\$0.00	(\$57.92)	+++	\$30.20
<b>5223</b>								
5223.000	Tools & Small Equipment	500.00	.00	258.39	.00	241.61	52	.00
<b>5223 - Totals</b>		\$500.00	\$0.00	\$258.39	\$0.00	\$241.61	52%	\$0.00
<b>5224</b>								
5224.000	Dues & Publications	970.00	.00	320.00	.00	650.00	33	541.20
<b>5224 - Totals</b>		\$970.00	\$0.00	\$320.00	\$0.00	\$650.00	33%	\$541.20
<b>5226</b>								
5226.000	Advertising	5,800.00	.00	5,399.45	.00	400.55	93	3,141.85
<b>5226 - Totals</b>		\$5,800.00	\$0.00	\$5,399.45	\$0.00	\$400.55	93%	\$3,141.85



# Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
EXPENSE								
Division <b>500 - Administrative</b>								
Department <b>004 - Finance</b>								
<b>5229</b>								
5229.000	Investment Expenses	57,000.00	6,664.05	27,476.46	.00	29,523.54	48	.00
<b>5229 - Totals</b>		<b>\$57,000.00</b>	<b>\$6,664.05</b>	<b>\$27,476.46</b>	<b>\$0.00</b>	<b>\$29,523.54</b>	<b>48%</b>	<b>\$0.00</b>
<b>5290</b>								
5290.000	Other Expenses	.00	.00	87.98	.00	(87.98)	+++	537.62
<b>5290 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$87.98</b>	<b>\$0.00</b>	<b>(\$87.98)</b>	<b>+++</b>	<b>\$537.62</b>
Department <b>004 - Finance Totals</b>		<b>\$1,755,082.42</b>	<b>\$179,308.37</b>	<b>\$1,284,875.45</b>	<b>\$4,893.39</b>	<b>\$465,313.58</b>	<b>73%</b>	<b>\$1,644,051.40</b>
Department <b>005 - Assessing</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	187,347.20	20,639.98	123,898.86	.00	63,448.34	66	162,304.01
5110.002	Holidays	.00	738.96	7,079.51	.00	(7,079.51)	+++	8,316.84
5110.003	Sick Leave	.00	270.50	3,000.34	.00	(3,000.34)	+++	6,409.26
5110.010	Temp Wages	.00	.00	.00	.00	.00	+++	17,104.00
<b>5110 - Totals</b>		<b>\$187,347.20</b>	<b>\$21,649.44</b>	<b>\$133,978.71</b>	<b>\$0.00</b>	<b>\$53,368.49</b>	<b>72%</b>	<b>\$194,134.11</b>
<b>5120</b>								
5120.001	Annual Leave	7,141.00	519.36	7,423.73	.00	(282.73)	104	17,019.15
5120.002	SBS	11,860.84	1,366.61	8,736.95	.00	3,123.89	74	13,035.65
5120.003	Medicare	2,805.58	323.27	2,066.66	.00	738.92	74	3,083.48
5120.004	PERS	40,996.28	4,877.13	30,888.49	.00	10,107.79	75	50,168.58
5120.005	Health Insurance	64,924.56	5,410.39	48,693.51	.00	16,231.05	75	58,827.82
5120.006	Life Insurance	24.12	2.01	18.09	.00	6.03	75	24.12
5120.007	Workmen's Compensation	1,099.28	131.54	833.55	.00	265.73	76	1,184.88
<b>5120 - Totals</b>		<b>\$128,851.66</b>	<b>\$12,630.31</b>	<b>\$98,660.98</b>	<b>\$0.00</b>	<b>\$30,190.68</b>	<b>77%</b>	<b>\$143,343.68</b>
<b>5201</b>								
5201.000	Training and Travel	5,100.00	.00	1,655.37	.00	3,444.63	32	4,450.03
<b>5201 - Totals</b>		<b>\$5,100.00</b>	<b>\$0.00</b>	<b>\$1,655.37</b>	<b>\$0.00</b>	<b>\$3,444.63</b>	<b>32%</b>	<b>\$4,450.03</b>
<b>5204</b>								
5204.000	Telephone	.00	61.52	553.68	.00	(553.68)	+++	134.56
5204.001	Cell Phone Stipend	300.00	50.00	450.00	.00	(150.00)	150	600.00
<b>5204 - Totals</b>		<b>\$300.00</b>	<b>\$111.52</b>	<b>\$1,003.68</b>	<b>\$0.00</b>	<b>(\$703.68)</b>	<b>335%</b>	<b>\$734.56</b>
<b>5206</b>								
5206.000	Supplies	1,000.00	.00	1,039.14	.00	(39.14)	104	1,381.29
<b>5206 - Totals</b>		<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$1,039.14</b>	<b>\$0.00</b>	<b>(\$39.14)</b>	<b>104%</b>	<b>\$1,381.29</b>



# Income Statement

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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
EXPENSE								
Division <b>500 - Administrative</b>								
Department <b>005 - Assessing</b>								
<b>5207</b>								
5207.000	Repairs & Maintenance	1,000.00	.00	769.84	.00	230.16	77	2,247.50
<b>5207 - Totals</b>		<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$769.84</b>	<b>\$0.00</b>	<b>\$230.16</b>	<b>77%</b>	<b>\$2,247.50</b>
<b>5211</b>								
5211.000	Data Processing Fees	37,423.00	3,118.58	28,067.22	.00	9,355.78	75	19,731.00
<b>5211 - Totals</b>		<b>\$37,423.00</b>	<b>\$3,118.58</b>	<b>\$28,067.22</b>	<b>\$0.00</b>	<b>\$9,355.78</b>	<b>75%</b>	<b>\$19,731.00</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	51,147.00	.00	.00	.00	51,147.00	0	.00
<b>5212 - Totals</b>		<b>\$51,147.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$51,147.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	5,711.00	208.99	3,031.74	.00	2,679.26	53	2,184.00
<b>5221 - Totals</b>		<b>\$5,711.00</b>	<b>\$208.99</b>	<b>\$3,031.74</b>	<b>\$0.00</b>	<b>\$2,679.26</b>	<b>53%</b>	<b>\$2,184.00</b>
<b>5222</b>								
5222.000	Postage	5,500.00	13.65	289.98	.00	5,210.02	5	2,295.33
<b>5222 - Totals</b>		<b>\$5,500.00</b>	<b>\$13.65</b>	<b>\$289.98</b>	<b>\$0.00</b>	<b>\$5,210.02</b>	<b>5%</b>	<b>\$2,295.33</b>
<b>5223</b>								
5223.000	Tools & Small Equipment	1,000.00	298.84	2,179.93	.00	(1,179.93)	218	1,145.18
<b>5223 - Totals</b>		<b>\$1,000.00</b>	<b>\$298.84</b>	<b>\$2,179.93</b>	<b>\$0.00</b>	<b>(\$1,179.93)</b>	<b>218%</b>	<b>\$1,145.18</b>
<b>5224</b>								
5224.000	Dues & Publications	4,885.00	.00	4,069.10	.00	815.90	83	5,814.10
<b>5224 - Totals</b>		<b>\$4,885.00</b>	<b>\$0.00</b>	<b>\$4,069.10</b>	<b>\$0.00</b>	<b>\$815.90</b>	<b>83%</b>	<b>\$5,814.10</b>
<b>5226</b>								
5226.000	Advertising	1,000.00	336.60	336.60	.00	663.40	34	906.50
<b>5226 - Totals</b>		<b>\$1,000.00</b>	<b>\$336.60</b>	<b>\$336.60</b>	<b>\$0.00</b>	<b>\$663.40</b>	<b>34%</b>	<b>\$906.50</b>
<b>5290</b>								
5290.000	Other Expenses	500.00	.00	255.40	.00	244.60	51	235.78
<b>5290 - Totals</b>		<b>\$500.00</b>	<b>\$0.00</b>	<b>\$255.40</b>	<b>\$0.00</b>	<b>\$244.60</b>	<b>51%</b>	<b>\$235.78</b>
Department <b>005 - Assessing</b> Totals		<b>\$430,764.86</b>	<b>\$38,367.93</b>	<b>\$275,337.69</b>	<b>\$0.00</b>	<b>\$155,427.17</b>	<b>64%</b>	<b>\$378,603.06</b>
Department <b>006 - Planning</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	127,378.44	14,810.94	87,835.02	.00	39,543.42	69	171,289.12
5110.002	Holidays	.00	.00	4,014.40	.00	(4,014.40)	+++	6,052.52
5110.003	Sick Leave	.00	298.64	1,108.00	.00	(1,108.00)	+++	1,369.68



# Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
<b>Fund Category Governmental Funds</b>								
<b>Fund Type General Fund</b>								
<b>Fund 100 - General Fund</b>								
<b>EXPENSE</b>								
<b>Division 500 - Administrative</b>								
<b>Department 006 - Planning</b>								
5110.010	Temp Wages	.00	.00	.00	.00	.00	+++	2,587.50
<b>5110</b>	<b>- Totals</b>	<b>\$127,378.44</b>	<b>\$15,109.58</b>	<b>\$92,957.42</b>	<b>\$0.00</b>	<b>\$34,421.02</b>	<b>73%</b>	<b>\$181,298.82</b>
<b>5120</b>								
5120.001	Annual Leave	6,760.00	212.08	3,657.28	.00	3,102.72	54	7,803.56
5120.002	SBS	8,222.85	940.77	5,931.77	.00	2,291.08	72	11,591.87
5120.003	Medicare	1,945.01	222.52	1,403.09	.00	541.92	72	2,741.98
5120.004	PERS	28,023.07	3,370.77	21,255.30	.00	6,767.77	76	49,438.66
5120.005	Health Insurance	11,819.32	984.98	8,864.82	.00	2,954.50	75	32,055.89
5120.006	Life Insurance	22.20	1.85	16.65	.00	5.55	75	32.82
5120.007	Workmen's Compensation	751.66	90.54	569.91	.00	181.75	76	1,077.77
<b>5120</b>	<b>- Totals</b>	<b>\$57,544.11</b>	<b>\$5,823.51</b>	<b>\$41,698.82</b>	<b>\$0.00</b>	<b>\$15,845.29</b>	<b>72%</b>	<b>\$104,742.55</b>
<b>5201</b>								
5201.000	Training and Travel	3,000.00	.00	1,449.12	.00	1,550.88	48	4,196.16
<b>5201</b>	<b>- Totals</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$1,449.12</b>	<b>\$0.00</b>	<b>\$1,550.88</b>	<b>48%</b>	<b>\$4,196.16</b>
<b>5204</b>								
5204.000	Telephone	.00	.00	.00	.00	.00	+++	40.26
5204.001	Cell Phone Stipend	600.00	25.00	150.00	.00	450.00	25	.00
<b>5204</b>	<b>- Totals</b>	<b>\$600.00</b>	<b>\$25.00</b>	<b>\$150.00</b>	<b>\$0.00</b>	<b>\$450.00</b>	<b>25%</b>	<b>\$40.26</b>
<b>5206</b>								
5206.000	Supplies	5,500.00	769.17	1,741.74	.00	3,758.26	32	5,184.92
<b>5206</b>	<b>- Totals</b>	<b>\$5,500.00</b>	<b>\$769.17</b>	<b>\$1,741.74</b>	<b>\$0.00</b>	<b>\$3,758.26</b>	<b>32%</b>	<b>\$5,184.92</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	825.00	.00	825.00	.00	.00	100	825.00
<b>5207</b>	<b>- Totals</b>	<b>\$825.00</b>	<b>\$0.00</b>	<b>\$825.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$825.00</b>
<b>5211</b>								
5211.000	Data Processing Fees	22,084.00	1,840.33	16,562.97	.00	5,521.03	75	19,731.00
<b>5211</b>	<b>- Totals</b>	<b>\$22,084.00</b>	<b>\$1,840.33</b>	<b>\$16,562.97</b>	<b>\$0.00</b>	<b>\$5,521.03</b>	<b>75%</b>	<b>\$19,731.00</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	74,163.33	7,002.99	27,670.74	.00	46,492.59	37	61,585.78
<b>5212</b>	<b>- Totals</b>	<b>\$74,163.33</b>	<b>\$7,002.99</b>	<b>\$27,670.74</b>	<b>\$0.00</b>	<b>\$46,492.59</b>	<b>37%</b>	<b>\$61,585.78</b>
<b>5223</b>								
5223.000	Tools & Small Equipment	500.00	.00	.00	.00	500.00	0	.00
<b>5223</b>	<b>- Totals</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>0%</b>	<b>\$0.00</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
EXPENSE								
Division <b>500 - Administrative</b>								
Department <b>006 - Planning</b>								
<b>5224</b>								
5224.000	Dues & Publications	900.00	.00	306.00	.00	594.00	34	1,456.00
	<b>5224 - Totals</b>	<b>\$900.00</b>	<b>\$0.00</b>	<b>\$306.00</b>	<b>\$0.00</b>	<b>\$594.00</b>	<b>34%</b>	<b>\$1,456.00</b>
<b>5290</b>								
5290.000	Other Expenses	.00	.00	.00	.00	.00	+++	866.02
	<b>5290 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$866.02</b>
	Department <b>006 - Planning Totals</b>	<b>\$292,494.88</b>	<b>\$30,570.58</b>	<b>\$183,361.81</b>	<b>\$0.00</b>	<b>\$109,133.07</b>	<b>63%</b>	<b>\$379,926.51</b>
Department <b>007 - General Office</b>								
Sub-Department <b>801 - 100 Lincoln St Bldg</b>								
<b>5203</b>								
5203.001	Electric	45,000.00	4,783.62	43,569.18	.00	1,430.82	97	55,119.38
	<b>5203 - Totals</b>	<b>\$45,000.00</b>	<b>\$4,783.62</b>	<b>\$43,569.18</b>	<b>\$0.00</b>	<b>\$1,430.82</b>	<b>97%</b>	<b>\$55,119.38</b>
<b>5204</b>								
5204.000	Telephone	7,800.00	.00	.00	.00	7,800.00	0	.00
	<b>5204 - Totals</b>	<b>\$7,800.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,800.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5205</b>								
5205.000	Insurance	72,385.00	.00	52,484.03	.00	19,900.97	73	72,517.22
	<b>5205 - Totals</b>	<b>\$72,385.00</b>	<b>\$0.00</b>	<b>\$52,484.03</b>	<b>\$0.00</b>	<b>\$19,900.97</b>	<b>73%</b>	<b>\$72,517.22</b>
<b>5206</b>								
5206.000	Supplies	10,000.00	2,500.00	7,345.32	3,000.00	(345.32)	103	11,785.20
	<b>5206 - Totals</b>	<b>\$10,000.00</b>	<b>\$2,500.00</b>	<b>\$7,345.32</b>	<b>\$3,000.00</b>	<b>(\$345.32)</b>	<b>103%</b>	<b>\$11,785.20</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	2,150.00	.00	1,000.00	.00	1,150.00	47	2,100.00
	<b>5207 - Totals</b>	<b>\$2,150.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$1,150.00</b>	<b>47%</b>	<b>\$2,100.00</b>
<b>5208</b>								
5208.000	Bldg Repair & Maint	60,000.00	8,483.95	23,459.11	.00	36,540.89	39	35,796.67
	<b>5208 - Totals</b>	<b>\$60,000.00</b>	<b>\$8,483.95</b>	<b>\$23,459.11</b>	<b>\$0.00</b>	<b>\$36,540.89</b>	<b>39%</b>	<b>\$35,796.67</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	34,800.00	2,844.33	25,598.97	.00	9,201.03	74	33,996.00
	<b>5212 - Totals</b>	<b>\$34,800.00</b>	<b>\$2,844.33</b>	<b>\$25,598.97</b>	<b>\$0.00</b>	<b>\$9,201.03</b>	<b>74%</b>	<b>\$33,996.00</b>



# Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
EXPENSE								
Division <b>500 - Administrative</b>								
Department <b>007 - General Office</b>								
Sub-Department <b>801 - 100 Lincoln St Bldg</b>								
<b>5221</b>								
5221.000	Transportation/Vehicles	3,873.00	157.00	3,670.23	.00	202.77	95	176.99
<b>5221 - Totals</b>		<b>\$3,873.00</b>	<b>\$157.00</b>	<b>\$3,670.23</b>	<b>\$0.00</b>	<b>\$202.77</b>	<b>95%</b>	<b>\$176.99</b>
<b>5222</b>								
5222.000	Postage	35,000.00	4,916.43	20,080.50	.00	14,919.50	57	15,987.27
<b>5222 - Totals</b>		<b>\$35,000.00</b>	<b>\$4,916.43</b>	<b>\$20,080.50</b>	<b>\$0.00</b>	<b>\$14,919.50</b>	<b>57%</b>	<b>\$15,987.27</b>
<b>5227</b>								
5227.002	Rent-Equipment	7,201.00	567.98	4,268.04	.00	2,932.96	59	8,850.15
<b>5227 - Totals</b>		<b>\$7,201.00</b>	<b>\$567.98</b>	<b>\$4,268.04</b>	<b>\$0.00</b>	<b>\$2,932.96</b>	<b>59%</b>	<b>\$8,850.15</b>
<b>5231</b>								
5231.000	Credit Card Expense	75,500.00	1,116.88	65,730.42	.00	9,769.58	87	84,643.47
<b>5231 - Totals</b>		<b>\$75,500.00</b>	<b>\$1,116.88</b>	<b>\$65,730.42</b>	<b>\$0.00</b>	<b>\$9,769.58</b>	<b>87%</b>	<b>\$84,643.47</b>
<b>5290</b>								
5290.000	Other Expenses	.00	(204.60)	(143.83)	.00	143.83	+++	38,569.15
<b>5290 - Totals</b>		<b>\$0.00</b>	<b>(\$204.60)</b>	<b>(\$143.83)</b>	<b>\$0.00</b>	<b>\$143.83</b>	<b>+++</b>	<b>\$38,569.15</b>
Sub-Department <b>801 - 100 Lincoln St Bldg Totals</b>		<b>\$353,709.00</b>	<b>\$25,165.59</b>	<b>\$247,061.97</b>	<b>\$3,000.00</b>	<b>\$103,647.03</b>	<b>71%</b>	<b>\$359,541.50</b>
Sub-Department <b>802 - 304 Lake St Building</b>								
<b>5203</b>								
5203.001	Electric	70,000.00	5,025.77	40,406.15	.00	29,593.85	58	67,853.51
5203.005	Heating Fuel	10,000.00	.00	843.44	.00	9,156.56	8	.00
5203.006	Interruptable electric	.00	4,124.00	14,903.04	.00	(14,903.04)	+++	21,481.58
<b>5203 - Totals</b>		<b>\$80,000.00</b>	<b>\$9,149.77</b>	<b>\$56,152.63</b>	<b>\$0.00</b>	<b>\$23,847.37</b>	<b>70%</b>	<b>\$89,335.09</b>
<b>5204</b>								
5204.000	Telephone	140.00	142.36	1,154.15	.00	(1,014.15)	824	1,357.22
<b>5204 - Totals</b>		<b>\$140.00</b>	<b>\$142.36</b>	<b>\$1,154.15</b>	<b>\$0.00</b>	<b>(\$1,014.15)</b>	<b>824%</b>	<b>\$1,357.22</b>
<b>5208</b>								
5208.000	Bldg Repair & Maint	104,800.00	13,939.29	24,729.06	.00	80,070.94	24	34,434.06
<b>5208 - Totals</b>		<b>\$104,800.00</b>	<b>\$13,939.29</b>	<b>\$24,729.06</b>	<b>\$0.00</b>	<b>\$80,070.94</b>	<b>24%</b>	<b>\$34,434.06</b>



# Income Statement

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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
<b>EXPENSE</b>								
Division <b>500 - Administrative</b>								
Department <b>007 - General Office</b>								
Sub-Department <b>802 - 304 Lake St Building</b>								
<b>5212</b>								
5212.000	Contracted/Purchased Serv	54,000.00	4,448.81	40,039.29	.00	13,960.71	74	53,385.72
<b>5212 - Totals</b>		<b>\$54,000.00</b>	<b>\$4,448.81</b>	<b>\$40,039.29</b>	<b>\$0.00</b>	<b>\$13,960.71</b>	<b>74%</b>	<b>\$53,385.72</b>
Sub-Department <b>802 - 304 Lake St Building Totals</b>		<b>\$238,940.00</b>	<b>\$27,680.23</b>	<b>\$122,075.13</b>	<b>\$0.00</b>	<b>\$116,864.87</b>	<b>51%</b>	<b>\$178,512.09</b>
Department <b>007 - General Office Totals</b>		<b>\$592,649.00</b>	<b>\$52,845.82</b>	<b>\$369,137.10</b>	<b>\$3,000.00</b>	<b>\$220,511.90</b>	<b>63%</b>	<b>\$538,053.59</b>
Department <b>008 - Other Expenditures</b>								
<b>5212</b>								
5212.000	Contracted/Purchased Serv	.00	.00	40,050.00	.00	(40,050.00)	+++	.00
5212.001	Sitka Historical Contract	97,200.00	.00	48,600.00	.00	48,600.00	50	108,000.00
5212.002	SEDA Contract	63,000.00	.00	31,500.00	.00	31,500.00	50	63,000.00
<b>5212 - Totals</b>		<b>\$160,200.00</b>	<b>\$0.00</b>	<b>\$120,150.00</b>	<b>\$0.00</b>	<b>\$40,050.00</b>	<b>75%</b>	<b>\$171,000.00</b>
<b>5228</b>								
5228.000	Donations	125,000.00	.00	117,833.00	.00	7,167.00	94	95,001.00
5228.001	Pass through grants	51,944.00	.00	28,752.27	.00	23,191.73	55	34,651.73
<b>5228 - Totals</b>		<b>\$176,944.00</b>	<b>\$0.00</b>	<b>\$146,585.27</b>	<b>\$0.00</b>	<b>\$30,358.73</b>	<b>83%</b>	<b>\$129,652.73</b>
<b>5290</b>								
5290.000	Other Expenses	.00	.00	.00	.00	.00	+++	100.00
<b>5290 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$100.00</b>
Department <b>008 - Other Expenditures Totals</b>		<b>\$337,144.00</b>	<b>\$0.00</b>	<b>\$266,735.27</b>	<b>\$0.00</b>	<b>\$70,408.73</b>	<b>79%</b>	<b>\$300,752.73</b>
Division <b>500 - Administrative Totals</b>		<b>\$5,152,458.31</b>	<b>\$298,109.21</b>	<b>\$3,536,625.83</b>	<b>\$10,063.39</b>	<b>\$1,605,769.09</b>	<b>69%</b>	<b>\$5,115,781.01</b>
Division <b>520 - Public Safety</b>								
Department <b>021 - Police</b>								
Sub-Department <b>800 - Administration</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	148,879.00	13,080.24	97,756.72	.00	51,122.28	66	159,886.75
5110.002	Holidays	.00	590.32	5,596.56	.00	(5,596.56)	+++	4,573.32
5110.003	Sick Leave	.00	2,147.84	2,904.32	.00	(2,904.32)	+++	34,080.07
5110.004	Overtime	.00	443.25	443.25	.00	(443.25)	+++	.00
<b>5110 - Totals</b>		<b>\$148,879.00</b>	<b>\$16,261.65</b>	<b>\$106,700.85</b>	<b>\$0.00</b>	<b>\$42,178.15</b>	<b>72%</b>	<b>\$198,540.14</b>



# Income Statement

Through 03/31/18

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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
<b>EXPENSE</b>								
Division <b>520 - Public Safety</b>								
Department <b>021 - Police</b>								
Sub-Department <b>800 - Administration</b>								
<b>5120</b>								
5120.001	Annual Leave	93,457.00	1,891.20	10,918.20	.00	82,538.80	12	15,809.95
5120.002	SBS	14,911.27	1,117.38	7,251.52	.00	7,659.75	49	13,070.86
5120.003	Medicare	3,527.35	264.31	1,715.25	.00	1,812.10	49	3,128.31
5120.004	PERS	32,754.00	3,993.62	24,772.82	.00	7,981.18	76	51,521.33
5120.005	Health Insurance	43,529.00	3,627.44	32,646.96	.00	10,882.04	75	53,674.75
5120.006	Life Insurance	23.00	1.85	16.65	.00	6.35	72	29.28
5120.007	Workmen's Compensation	5,295.56	632.31	3,981.82	.00	1,313.74	75	7,168.12
<b>5120 - Totals</b>		<b>\$193,497.18</b>	<b>\$11,528.11</b>	<b>\$81,303.22</b>	<b>\$0.00</b>	<b>\$112,193.96</b>	<b>42%</b>	<b>\$144,402.60</b>
<b>5201</b>								
5201.000	Training and Travel	13,500.00	81.74	10,861.04	.00	2,638.96	80	17,155.95
<b>5201 - Totals</b>		<b>\$13,500.00</b>	<b>\$81.74</b>	<b>\$10,861.04</b>	<b>\$0.00</b>	<b>\$2,638.96</b>	<b>80%</b>	<b>\$17,155.95</b>
<b>5202</b>								
5202.000	Uniforms	1,000.00	.00	1,478.86	.00	(478.86)	148	5,423.19
<b>5202 - Totals</b>		<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$1,478.86</b>	<b>\$0.00</b>	<b>(\$478.86)</b>	<b>148%</b>	<b>\$5,423.19</b>
<b>5204</b>								
5204.000	Telephone	86,150.00	6,066.68	78,985.94	.00	7,164.06	92	103,534.74
<b>5204 - Totals</b>		<b>\$86,150.00</b>	<b>\$6,066.68</b>	<b>\$78,985.94</b>	<b>\$0.00</b>	<b>\$7,164.06</b>	<b>92%</b>	<b>\$103,534.74</b>
<b>5205</b>								
5205.000	Insurance	75,835.00	.00	53,226.76	.00	22,608.24	70	47,014.58
<b>5205 - Totals</b>		<b>\$75,835.00</b>	<b>\$0.00</b>	<b>\$53,226.76</b>	<b>\$0.00</b>	<b>\$22,608.24</b>	<b>70%</b>	<b>\$47,014.58</b>
<b>5206</b>								
5206.000	Supplies	10,000.00	9.44	3,784.62	.00	6,215.38	38	8,130.03
<b>5206 - Totals</b>		<b>\$10,000.00</b>	<b>\$9.44</b>	<b>\$3,784.62</b>	<b>\$0.00</b>	<b>\$6,215.38</b>	<b>38%</b>	<b>\$8,130.03</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	2,000.00	.00	1,295.13	.00	704.87	65	795.98
<b>5207 - Totals</b>		<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$1,295.13</b>	<b>\$0.00</b>	<b>\$704.87</b>	<b>65%</b>	<b>\$795.98</b>
<b>5208</b>								
5208.000	Bldg Repair & Maint	7,500.00	2,329.45	5,593.01	.00	1,906.99	75	5,974.58
<b>5208 - Totals</b>		<b>\$7,500.00</b>	<b>\$2,329.45</b>	<b>\$5,593.01</b>	<b>\$0.00</b>	<b>\$1,906.99</b>	<b>75%</b>	<b>\$5,974.58</b>
<b>5211</b>								
5211.000	Data Processing Fees	198,249.00	16,520.75	148,686.75	.00	49,562.25	75	222,648.96
<b>5211 - Totals</b>		<b>\$198,249.00</b>	<b>\$16,520.75</b>	<b>\$148,686.75</b>	<b>\$0.00</b>	<b>\$49,562.25</b>	<b>75%</b>	<b>\$222,648.96</b>





# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
<b>EXPENSE</b>								
Division <b>520 - Public Safety</b>								
Department <b>021 - Police</b>								
Sub-Department <b>800 - Administration</b>								
<b>5212</b>								
5212.000	Contracted/Purchased Serv	6,000.00	.00	6,482.87	.00	(482.87)	108	29,155.93
<b>5212 - Totals</b>		<b>\$6,000.00</b>	<b>\$0.00</b>	<b>\$6,482.87</b>	<b>\$0.00</b>	<b>(\$482.87)</b>	<b>108%</b>	<b>\$29,155.93</b>
<b>5214</b>								
5214.000	Interdepartment Services	.00	.00	.00	.00	.00	+++	1,410.40
<b>5214 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$1,410.40</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	.00	75.00	675.00	.00	(675.00)	+++	1,395.97
<b>5221 - Totals</b>		<b>\$0.00</b>	<b>\$75.00</b>	<b>\$675.00</b>	<b>\$0.00</b>	<b>(\$675.00)</b>	<b>+++</b>	<b>\$1,395.97</b>
<b>5222</b>								
5222.000	Postage	.00	.00	30.20	.00	(30.20)	+++	.00
<b>5222 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30.20</b>	<b>\$0.00</b>	<b>(\$30.20)</b>	<b>+++</b>	<b>\$0.00</b>
<b>5223</b>								
5223.000	Tools & Small Equipment	12,000.00	47.85	8,700.73	.00	3,299.27	73	10,819.57
<b>5223 - Totals</b>		<b>\$12,000.00</b>	<b>\$47.85</b>	<b>\$8,700.73</b>	<b>\$0.00</b>	<b>\$3,299.27</b>	<b>73%</b>	<b>\$10,819.57</b>
<b>5224</b>								
5224.000	Dues & Publications	2,500.00	119.70	705.56	.00	1,794.44	28	1,997.54
<b>5224 - Totals</b>		<b>\$2,500.00</b>	<b>\$119.70</b>	<b>\$705.56</b>	<b>\$0.00</b>	<b>\$1,794.44</b>	<b>28%</b>	<b>\$1,997.54</b>
<b>5226</b>								
5226.000	Advertising	5,600.00	.00	1,325.28	.00	4,274.72	24	5,164.61
<b>5226 - Totals</b>		<b>\$5,600.00</b>	<b>\$0.00</b>	<b>\$1,325.28</b>	<b>\$0.00</b>	<b>\$4,274.72</b>	<b>24%</b>	<b>\$5,164.61</b>
<b>5227</b>								
5227.001	Rent-Buildings	11,200.00	1,175.00	10,575.00	.00	625.00	94	12,747.88
5227.002	Rent-Equipment	600.00	.00	.00	.00	600.00	0	.00
<b>5227 - Totals</b>		<b>\$11,800.00</b>	<b>\$1,175.00</b>	<b>\$10,575.00</b>	<b>\$0.00</b>	<b>\$1,225.00</b>	<b>90%</b>	<b>\$12,747.88</b>
<b>5290</b>								
5290.000	Other Expenses	19,000.00	3,211.18	15,478.53	.00	3,521.47	81	17,192.79
<b>5290 - Totals</b>		<b>\$19,000.00</b>	<b>\$3,211.18</b>	<b>\$15,478.53</b>	<b>\$0.00</b>	<b>\$3,521.47</b>	<b>81%</b>	<b>\$17,192.79</b>
Sub-Department <b>800 - Administration Totals</b>		<b>\$793,510.18</b>	<b>\$57,426.55</b>	<b>\$535,889.35</b>	<b>\$0.00</b>	<b>\$257,620.83</b>	<b>68%</b>	<b>\$833,505.44</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
EXPENSE								
Division <b>520 - Public Safety</b>								
Department <b>021 - Police</b>								
Sub-Department <b>803 - Patrol</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	1,094,830.79	96,295.42	588,285.88	.00	506,544.91	54	845,461.19
5110.002	Holidays	.00	4,510.02	36,977.32	.00	(36,977.32)	+++	48,679.58
5110.003	Sick Leave	.00	591.36	8,183.58	.00	(8,183.58)	+++	665.92
5110.004	Overtime	136,952.00	27,518.97	186,306.91	.00	(49,354.91)	136	232,689.65
<b>5110 - Totals</b>		<b>\$1,231,782.79</b>	<b>\$128,915.77</b>	<b>\$819,753.69</b>	<b>\$0.00</b>	<b>\$412,029.10</b>	<b>67%</b>	<b>\$1,127,496.34</b>
<b>5120</b>								
5120.001	Annual Leave	.00	19,127.92	78,755.94	.00	(78,755.94)	+++	105,330.07
5120.002	SBS	74,377.18	9,087.88	55,158.48	.00	19,218.70	74	75,721.33
5120.003	Medicare	16,943.74	2,149.67	12,624.24	.00	4,319.50	75	16,929.06
5120.004	PERS	268,791.67	30,112.42	189,564.98	.00	79,226.69	71	317,700.59
5120.005	Health Insurance	371,211.00	32,664.34	285,414.28	.00	85,796.72	77	329,488.19
5120.006	Life Insurance	149.92	15.21	136.35	.00	13.57	91	186.67
5120.007	Workmen's Compensation	60,973.52	6,835.55	42,918.77	.00	18,054.75	70	56,513.93
5120.008	Unemployment	.00	.00	3,244.55	.00	(3,244.55)	+++	6,148.28
<b>5120 - Totals</b>		<b>\$792,447.03</b>	<b>\$99,992.99</b>	<b>\$667,817.59</b>	<b>\$0.00</b>	<b>\$124,629.44</b>	<b>84%</b>	<b>\$908,018.12</b>
<b>5201</b>								
5201.000	Training and Travel	20,000.00	.00	20,436.45	.00	(436.45)	102	24,669.32
<b>5201 - Totals</b>		<b>\$20,000.00</b>	<b>\$0.00</b>	<b>\$20,436.45</b>	<b>\$0.00</b>	<b>(\$436.45)</b>	<b>102%</b>	<b>\$24,669.32</b>
<b>5202</b>								
5202.000	Uniforms	19,400.00	870.00	10,175.08	.00	9,224.92	52	20,377.23
<b>5202 - Totals</b>		<b>\$19,400.00</b>	<b>\$870.00</b>	<b>\$10,175.08</b>	<b>\$0.00</b>	<b>\$9,224.92</b>	<b>52%</b>	<b>\$20,377.23</b>
<b>5204</b>								
5204.001	Cell Phone Stipend	1,200.00	114.52	714.52	.00	485.48	60	1,100.00
<b>5204 - Totals</b>		<b>\$1,200.00</b>	<b>\$114.52</b>	<b>\$714.52</b>	<b>\$0.00</b>	<b>\$485.48</b>	<b>60%</b>	<b>\$1,100.00</b>
<b>5206</b>								
5206.000	Supplies	14,000.00	479.70	11,337.31	.00	2,662.69	81	13,411.92
<b>5206 - Totals</b>		<b>\$14,000.00</b>	<b>\$479.70</b>	<b>\$11,337.31</b>	<b>\$0.00</b>	<b>\$2,662.69</b>	<b>81%</b>	<b>\$13,411.92</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	800.00	.00	487.22	.00	312.78	61	862.00
<b>5207 - Totals</b>		<b>\$800.00</b>	<b>\$0.00</b>	<b>\$487.22</b>	<b>\$0.00</b>	<b>\$312.78</b>	<b>61%</b>	<b>\$862.00</b>



# Income Statement

Through 03/31/18

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Include Rollup Account/Rollup to Account

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Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
EXPENSE								
Division <b>520 - Public Safety</b>								
Department <b>021 - Police</b>								
Sub-Department <b>803 - Patrol</b>								
<b>5212</b>								
5212.000	Contracted/Purchased Serv	5,000.00	.00	4,569.41	.00	430.59	91	4,375.33
	<b>5212 - Totals</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$4,569.41</b>	<b>\$0.00</b>	<b>\$430.59</b>	<b>91%</b>	<b>\$4,375.33</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	125,274.00	9,997.29	82,117.47	.00	43,156.53	66	129,736.69
	<b>5221 - Totals</b>	<b>\$125,274.00</b>	<b>\$9,997.29</b>	<b>\$82,117.47</b>	<b>\$0.00</b>	<b>\$43,156.53</b>	<b>66%</b>	<b>\$129,736.69</b>
<b>5223</b>								
5223.000	Tools & Small Equipment	7,500.00	194.50	6,843.53	.00	656.47	91	7,234.49
	<b>5223 - Totals</b>	<b>\$7,500.00</b>	<b>\$194.50</b>	<b>\$6,843.53</b>	<b>\$0.00</b>	<b>\$656.47</b>	<b>91%</b>	<b>\$7,234.49</b>
<b>5226</b>								
5226.000	Advertising	.00	.00	.00	.00	.00	+++	4,736.10
	<b>5226 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$4,736.10</b>
<b>5290</b>								
5290.000	Other Expenses	6,000.00	20.00	4,449.41	.00	1,550.59	74	11,128.36
	<b>5290 - Totals</b>	<b>\$6,000.00</b>	<b>\$20.00</b>	<b>\$4,449.41</b>	<b>\$0.00</b>	<b>\$1,550.59</b>	<b>74%</b>	<b>\$11,128.36</b>
	Sub-Department <b>803 - Patrol Totals</b>	<b>\$2,223,403.82</b>	<b>\$240,584.77</b>	<b>\$1,628,701.68</b>	<b>\$0.00</b>	<b>\$594,702.14</b>	<b>73%</b>	<b>\$2,253,145.90</b>
	Sub-Department <b>804 - Services</b>							
<b>5110</b>								
5110.001	Regular Salaries/Wages	299,620.08	29,227.79	176,620.33	.00	122,999.75	59	235,803.41
5110.002	Holidays	.00	1,591.08	12,909.36	.00	(12,909.36)	+++	15,636.24
5110.004	Overtime	.00	3,969.53	33,709.51	.00	(33,709.51)	+++	37,250.49
	<b>5110 - Totals</b>	<b>\$299,620.08</b>	<b>\$34,788.40</b>	<b>\$223,239.20</b>	<b>\$0.00</b>	<b>\$76,380.88</b>	<b>75%</b>	<b>\$288,690.14</b>
<b>5120</b>								
5120.001	Annual Leave	.00	3,725.16	14,255.06	.00	(14,255.06)	+++	24,274.36
5120.002	SBS	18,367.26	2,360.86	14,558.40	.00	3,808.86	79	19,184.67
5120.003	Medicare	4,344.50	558.45	3,443.67	.00	900.83	79	4,537.97
5120.004	PERS	65,916.51	8,472.97	51,410.14	.00	14,506.37	78	79,106.21
5120.005	Health Insurance	111,537.92	11,136.46	96,597.69	.00	14,940.23	87	95,660.44
5120.006	Life Insurance	52.44	5.55	46.44	.00	6.00	89	52.63
5120.007	Workmen's Compensation	1,767.73	227.21	1,456.60	.00	311.13	82	1,700.57
	<b>5120 - Totals</b>	<b>\$201,986.36</b>	<b>\$26,486.66</b>	<b>\$181,768.00</b>	<b>\$0.00</b>	<b>\$20,218.36</b>	<b>90%</b>	<b>\$224,516.85</b>



# Income Statement

Through 03/31/18

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Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
EXPENSE								
Division <b>520 - Public Safety</b>								
Department <b>021 - Police</b>								
Sub-Department <b>804 - Services</b>								
<b>5201</b>								
5201.000	Training and Travel	10,500.00	923.40	4,736.41	.00	5,763.59	45	12,613.67
	<b>5201 - Totals</b>	<b>\$10,500.00</b>	<b>\$923.40</b>	<b>\$4,736.41</b>	<b>\$0.00</b>	<b>\$5,763.59</b>	<b>45%</b>	<b>\$12,613.67</b>
<b>5202</b>								
5202.000	Uniforms	2,400.00	.00	1,990.54	.00	409.46	83	.00
	<b>5202 - Totals</b>	<b>\$2,400.00</b>	<b>\$0.00</b>	<b>\$1,990.54</b>	<b>\$0.00</b>	<b>\$409.46</b>	<b>83%</b>	<b>\$0.00</b>
<b>5206</b>								
5206.000	Supplies	7,000.00	25.00	3,452.45	.00	3,547.55	49	6,826.81
	<b>5206 - Totals</b>	<b>\$7,000.00</b>	<b>\$25.00</b>	<b>\$3,452.45</b>	<b>\$0.00</b>	<b>\$3,547.55</b>	<b>49%</b>	<b>\$6,826.81</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	.00	.00	.00	.00	.00	+++	265.00
	<b>5212 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$265.00</b>
<b>5222</b>								
5222.000	Postage	4,000.00	183.06	2,646.16	.00	1,353.84	66	3,860.30
	<b>5222 - Totals</b>	<b>\$4,000.00</b>	<b>\$183.06</b>	<b>\$2,646.16</b>	<b>\$0.00</b>	<b>\$1,353.84</b>	<b>66%</b>	<b>\$3,860.30</b>
<b>5223</b>								
5223.000	Tools & Small Equipment	1,000.00	414.97	493.87	.00	506.13	49	979.00
	<b>5223 - Totals</b>	<b>\$1,000.00</b>	<b>\$414.97</b>	<b>\$493.87</b>	<b>\$0.00</b>	<b>\$506.13</b>	<b>49%</b>	<b>\$979.00</b>
<b>5226</b>								
5226.000	Advertising	.00	.00	2,167.55	.00	(2,167.55)	+++	3,399.90
	<b>5226 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,167.55</b>	<b>\$0.00</b>	<b>(\$2,167.55)</b>	<b>+++</b>	<b>\$3,399.90</b>
<b>5290</b>								
5290.000	Other Expenses	5,000.00	475.00	4,240.34	.00	759.66	85	7,834.00
	<b>5290 - Totals</b>	<b>\$5,000.00</b>	<b>\$475.00</b>	<b>\$4,240.34</b>	<b>\$0.00</b>	<b>\$759.66</b>	<b>85%</b>	<b>\$7,834.00</b>
	Sub-Department <b>804 - Services Totals</b>	<b>\$531,506.44</b>	<b>\$63,296.49</b>	<b>\$424,734.52</b>	<b>\$0.00</b>	<b>\$106,771.92</b>	<b>80%</b>	<b>\$548,985.67</b>
	Sub-Department <b>805 - Animal Control</b>							
<b>5110</b>								
5110.001	Regular Salaries/Wages	46,303.40	4,406.40	27,577.23	.00	18,726.17	60	39,810.47
5110.002	Holidays	.00	183.60	1,647.84	.00	(1,647.84)	+++	2,148.48
5110.004	Overtime	.00	.00	276.73	.00	(276.73)	+++	1,015.50
	<b>5110 - Totals</b>	<b>\$46,303.40</b>	<b>\$4,590.00</b>	<b>\$29,501.80</b>	<b>\$0.00</b>	<b>\$16,801.60</b>	<b>64%</b>	<b>\$42,974.45</b>



# Income Statement

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Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
EXPENSE								
Division <b>520 - Public Safety</b>								
Department <b>021 - Police</b>								
Sub-Department <b>805 - Animal Control</b>								
<b>5120</b>								
5120.001	Annual Leave	.00	918.00	5,576.85	.00	(5,576.85)	+++	5,270.49
5120.002	SBS	2,838.42	337.65	2,150.37	.00	688.05	76	2,957.39
5120.003	Medicare	671.40	79.86	508.64	.00	162.76	76	699.55
5120.004	PERS	10,186.80	1,211.76	7,717.30	.00	2,469.50	76	12,655.57
5120.005	Health Insurance	35,233.32	2,936.07	26,424.63	.00	8,808.69	75	31,927.78
5120.006	Life Insurance	14.16	1.18	10.62	.00	3.54	75	14.16
5120.007	Workmen's Compensation	2,273.44	270.45	1,719.89	.00	553.55	76	2,275.96
<b>5120 - Totals</b>		<b>\$51,217.54</b>	<b>\$5,754.97</b>	<b>\$44,108.30</b>	<b>\$0.00</b>	<b>\$7,109.24</b>	<b>86%</b>	<b>\$55,800.90</b>
<b>5201</b>								
5201.000	Training and Travel	2,000.00	972.30	972.30	.00	1,027.70	49	1,326.04
<b>5201 - Totals</b>		<b>\$2,000.00</b>	<b>\$972.30</b>	<b>\$972.30</b>	<b>\$0.00</b>	<b>\$1,027.70</b>	<b>49%</b>	<b>\$1,326.04</b>
<b>5202</b>								
5202.000	Uniforms	1,000.00	.00	328.47	.00	671.53	33	314.52
<b>5202 - Totals</b>		<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$328.47</b>	<b>\$0.00</b>	<b>\$671.53</b>	<b>33%</b>	<b>\$314.52</b>
<b>5203</b>								
5203.001	Electric	8,000.00	793.62	6,510.58	.00	1,489.42	81	8,643.74
5203.005	Heating Fuel	.00	1,271.55	5,921.55	.00	(5,921.55)	+++	7,084.40
<b>5203 - Totals</b>		<b>\$8,000.00</b>	<b>\$2,065.17</b>	<b>\$12,432.13</b>	<b>\$0.00</b>	<b>(\$4,432.13)</b>	<b>155%</b>	<b>\$15,728.14</b>
<b>5204</b>								
5204.000	Telephone	.00	51.58	421.05	.00	(421.05)	+++	496.26
<b>5204 - Totals</b>		<b>\$0.00</b>	<b>\$51.58</b>	<b>\$421.05</b>	<b>\$0.00</b>	<b>(\$421.05)</b>	<b>+++</b>	<b>\$496.26</b>
<b>5206</b>								
5206.000	Supplies	4,500.00	117.64	2,375.62	.00	2,124.38	53	3,699.68
<b>5206 - Totals</b>		<b>\$4,500.00</b>	<b>\$117.64</b>	<b>\$2,375.62</b>	<b>\$0.00</b>	<b>\$2,124.38</b>	<b>53%</b>	<b>\$3,699.68</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	1,000.00	.00	247.79	.00	752.21	25	475.93
<b>5207 - Totals</b>		<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$247.79</b>	<b>\$0.00</b>	<b>\$752.21</b>	<b>25%</b>	<b>\$475.93</b>
<b>5208</b>								
5208.000	Bldg Repair & Maint	131,800.00	1,711.00	5,081.50	.00	126,718.50	4	3,221.18
<b>5208 - Totals</b>		<b>\$131,800.00</b>	<b>\$1,711.00</b>	<b>\$5,081.50</b>	<b>\$0.00</b>	<b>\$126,718.50</b>	<b>4%</b>	<b>\$3,221.18</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
EXPENSE								
Division <b>520 - Public Safety</b>								
Department <b>021 - Police</b>								
Sub-Department <b>805 - Animal Control</b>								
<b>5212</b>								
5212.000	Contracted/Purchased Serv	5,800.00	401.60	5,566.89	.00	233.11	96	7,394.23
<b>5212 - Totals</b>		<b>\$5,800.00</b>	<b>\$401.60</b>	<b>\$5,566.89</b>	<b>\$0.00</b>	<b>\$233.11</b>	<b>96%</b>	<b>\$7,394.23</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	5,054.00	149.57	1,755.77	.00	3,298.23	35	3,580.39
<b>5221 - Totals</b>		<b>\$5,054.00</b>	<b>\$149.57</b>	<b>\$1,755.77</b>	<b>\$0.00</b>	<b>\$3,298.23</b>	<b>35%</b>	<b>\$3,580.39</b>
<b>5223</b>								
5223.000	Tools & Small Equipment	.00	.00	119.75	.00	(119.75)	+++	20.27
<b>5223 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$119.75</b>	<b>\$0.00</b>	<b>(\$119.75)</b>	<b>+++</b>	<b>\$20.27</b>
<b>5224</b>								
5224.000	Dues & Publications	200.00	.00	.00	.00	200.00	0	25.00
<b>5224 - Totals</b>		<b>\$200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$200.00</b>	<b>0%</b>	<b>\$25.00</b>
<b>5226</b>								
5226.000	Advertising	300.00	.00	.00	.00	300.00	0	.00
<b>5226 - Totals</b>		<b>\$300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$300.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5290</b>								
5290.000	Other Expenses	1,000.00	.00	.00	.00	1,000.00	0	1,559.18
<b>5290 - Totals</b>		<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>0%</b>	<b>\$1,559.18</b>
Sub-Department <b>805 - Animal Control Totals</b>		<b>\$258,174.94</b>	<b>\$15,813.83</b>	<b>\$102,911.37</b>	<b>\$0.00</b>	<b>\$155,263.57</b>	<b>40%</b>	<b>\$136,616.17</b>
Sub-Department <b>806 - Jail</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	256,383.97	26,827.33	144,407.16	.00	111,976.81	56	210,452.05
5110.002	Holidays	.00	1,315.80	10,423.08	.00	(10,423.08)	+++	15,205.08
5110.004	Overtime	.00	5,795.90	39,617.62	.00	(39,617.62)	+++	35,623.21
<b>5110 - Totals</b>		<b>\$256,383.97</b>	<b>\$33,939.03</b>	<b>\$194,447.86</b>	<b>\$0.00</b>	<b>\$61,936.11</b>	<b>76%</b>	<b>\$261,280.34</b>
<b>5120</b>								
5120.001	Annual Leave	.00	579.62	13,744.76	.00	(13,744.76)	+++	30,017.66
5120.002	SBS	15,716.81	2,122.72	12,768.98	.00	2,947.83	81	17,856.55
5120.003	Medicare	3,717.57	502.13	3,020.38	.00	697.19	81	4,223.75
5120.004	PERS	56,404.47	7,594.11	44,557.65	.00	11,846.82	79	76,550.33
5120.005	Health Insurance	132,786.76	10,206.06	87,085.25	.00	45,701.51	66	121,389.22



# Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	<b>Governmental Funds</b>							
Fund Type	<b>General Fund</b>							
Fund	<b>100 - General Fund</b>							
	<b>EXPENSE</b>							
	Division <b>520 - Public Safety</b>							
	Department <b>021 - Police</b>							
	Sub-Department <b>806 - Jail</b>							
5120.006	Life Insurance	61.80	4.61	38.38	.00	23.42	62	62.17
5120.007	Workmen's Compensation	12,691.17	1,714.11	9,996.63	.00	2,694.54	79	13,594.19
<b>5120 - Totals</b>		\$221,378.58	\$22,723.36	\$171,212.03	\$0.00	\$50,166.55	77%	\$263,693.87
<b>5201</b>								
5201.000	Training and Travel	4,500.00	5,273.66	5,273.66	.00	(773.66)	117	3,971.30
<b>5201 - Totals</b>		\$4,500.00	\$5,273.66	\$5,273.66	\$0.00	(\$773.66)	117%	\$3,971.30
<b>5202</b>								
5202.000	Uniforms	4,000.00	.00	1,487.29	.00	2,512.71	37	1,064.42
<b>5202 - Totals</b>		\$4,000.00	\$0.00	\$1,487.29	\$0.00	\$2,512.71	37%	\$1,064.42
<b>5206</b>								
5206.000	Supplies	8,000.00	.00	838.39	.00	7,161.61	10	2,912.54
<b>5206 - Totals</b>		\$8,000.00	\$0.00	\$838.39	\$0.00	\$7,161.61	10%	\$2,912.54
<b>5207</b>								
5207.000	Repairs & Maintenance	1,000.00	.00	60.84	.00	939.16	6	.00
<b>5207 - Totals</b>		\$1,000.00	\$0.00	\$60.84	\$0.00	\$939.16	6%	\$0.00
<b>5212</b>								
5212.000	Contracted/Purchased Serv	59,078.80	4,691.51	39,693.80	.00	19,385.00	67	55,637.43
<b>5212 - Totals</b>		\$59,078.80	\$4,691.51	\$39,693.80	\$0.00	\$19,385.00	67%	\$55,637.43
<b>5223</b>								
5223.000	Tools & Small Equipment	2,000.00	.00	961.45	.00	1,038.55	48	1,537.43
<b>5223 - Totals</b>		\$2,000.00	\$0.00	\$961.45	\$0.00	\$1,038.55	48%	\$1,537.43
<b>5224</b>								
5224.000	Dues & Publications	200.00	.00	.00	.00	200.00	0	100.00
<b>5224 - Totals</b>		\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0%	\$100.00
<b>5290</b>								
5290.000	Other Expenses	15,000.00	736.98	27,124.17	.00	(12,124.17)	181	13,276.46
<b>5290 - Totals</b>		\$15,000.00	\$736.98	\$27,124.17	\$0.00	(\$12,124.17)	181%	\$13,276.46
	Sub-Department <b>806 - Jail Totals</b>	\$571,541.35	\$67,364.54	\$441,099.49	\$0.00	\$130,441.86	77%	\$603,473.79
	Sub-Department <b>810 - Safety Boat</b>							
<b>5110</b>								
5110.004	Overtime	.00	.00	658.01	.00	(658.01)	+++	1,994.90
<b>5110 - Totals</b>		\$0.00	\$0.00	\$658.01	\$0.00	(\$658.01)	+++	\$1,994.90



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
<b>EXPENSE</b>								
Division <b>520 - Public Safety</b>								
Department <b>021 - Police</b>								
Sub-Department <b>810 - Safety Boat</b>								
<b>5120</b>								
5120.002	SBS	.00	.00	40.33	.00	(40.33)	+++	122.28
5120.003	Medicare	.00	.00	9.55	.00	(9.55)	+++	28.92
5120.004	PERS	.00	.00	144.76	.00	(144.76)	+++	528.78
5120.005	Health Insurance	.00	.00	169.75	.00	(169.75)	+++	691.18
5120.006	Life Insurance	.00	.00	.16	.00	(.16)	+++	.39
5120.007	Workmen's Compensation	.00	.00	31.93	.00	(31.93)	+++	93.96
<b>5120 - Totals</b>		\$0.00	\$0.00	\$396.48	\$0.00	(\$396.48)	+++	\$1,465.51
<b>5206</b>								
5206.000	Supplies	5,000.00	.00	63.81	.00	4,936.19	1	11.54
<b>5206 - Totals</b>		\$5,000.00	\$0.00	\$63.81	\$0.00	\$4,936.19	1%	\$11.54
<b>5207</b>								
5207.000	Repairs & Maintenance	4,500.00	.00	2,019.35	.00	2,480.65	45	951.40
<b>5207 - Totals</b>		\$4,500.00	\$0.00	\$2,019.35	\$0.00	\$2,480.65	45%	\$951.40
<b>5221</b>								
5221.000	Transportation/Vehicles	10,321.00	262.93	5,263.19	.00	5,057.81	51	9,452.57
<b>5221 - Totals</b>		\$10,321.00	\$262.93	\$5,263.19	\$0.00	\$5,057.81	51%	\$9,452.57
<b>5223</b>								
5223.000	Tools & Small Equipment	3,000.00	.00	1,678.99	.00	1,321.01	56	2,750.00
<b>5223 - Totals</b>		\$3,000.00	\$0.00	\$1,678.99	\$0.00	\$1,321.01	56%	\$2,750.00
Sub-Department <b>810 - Safety Boat Totals</b>		\$22,821.00	\$262.93	\$10,079.83	\$0.00	\$12,741.17	44%	\$16,625.92
Department <b>021 - Police Totals</b>		\$4,400,957.73	\$444,749.11	\$3,143,416.24	\$0.00	\$1,257,541.49	71%	\$4,392,352.89
Department <b>022 - Fire Protection</b>								
Sub-Department <b>800 - Administration</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	116,501.60	13,373.20	81,918.00	.00	34,583.60	70	101,882.99
5110.002	Holidays	.00	77.60	620.80	.00	(620.80)	+++	2,783.14
5110.003	Sick Leave	.00	155.20	727.50	.00	(727.50)	+++	5,734.09
5110.004	Overtime	.00	.00	2,241.15	.00	(2,241.15)	+++	503.58
5110.010	Temp Wages	.00	1,680.00	11,550.00	.00	(11,550.00)	+++	3,535.00
<b>5110 - Totals</b>		\$116,501.60	\$15,286.00	\$97,057.45	\$0.00	\$19,444.15	83%	\$114,438.80





# Income Statement

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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
<b>EXPENSE</b>								
Division <b>520 - Public Safety</b>								
Department <b>022 - Fire Protection</b>								
Sub-Department <b>800 - Administration</b>								
<b>5120</b>								
5120.001	Annual Leave	23,314.00	388.00	5,944.00	.00	17,370.00	25	14,165.29
5120.002	SBS	8,540.15	960.82	6,314.01	.00	2,226.14	74	7,883.47
5120.003	Medicare	2,020.08	227.27	1,493.54	.00	526.54	74	1,864.75
5120.004	PERS	25,520.56	3,078.69	19,768.98	.00	5,751.58	77	31,769.19
5120.005	Health Insurance	22,135.00	1,844.55	16,600.95	.00	5,534.05	75	16,198.35
5120.006	Life Insurance	22.20	1.85	16.65	.00	5.55	75	22.20
5120.007	Workmen's Compensation	8,955.44	1,210.01	7,976.86	.00	978.58	89	10,097.53
<b>5120 - Totals</b>		<b>\$90,507.43</b>	<b>\$7,711.19</b>	<b>\$58,114.99</b>	<b>\$0.00</b>	<b>\$32,392.44</b>	<b>64%</b>	<b>\$82,000.78</b>
<b>5201</b>								
5201.000	Training and Travel	24,000.00	3,780.98	8,736.08	1,476.00	13,787.92	43	27,186.09
<b>5201 - Totals</b>		<b>\$24,000.00</b>	<b>\$3,780.98</b>	<b>\$8,736.08</b>	<b>\$1,476.00</b>	<b>\$13,787.92</b>	<b>43%</b>	<b>\$27,186.09</b>
<b>5202</b>								
5202.000	Uniforms	2,700.00	.00	1,673.24	.00	1,026.76	62	3,340.63
<b>5202 - Totals</b>		<b>\$2,700.00</b>	<b>\$0.00</b>	<b>\$1,673.24</b>	<b>\$0.00</b>	<b>\$1,026.76</b>	<b>62%</b>	<b>\$3,340.63</b>
<b>5203</b>								
5203.001	Electric	36,000.00	3,443.89	28,317.61	.00	7,682.39	79	38,577.29
5203.005	Heating Fuel	15,000.00	2,409.57	12,821.91	.00	2,178.09	85	13,243.81
<b>5203 - Totals</b>		<b>\$51,000.00</b>	<b>\$5,853.46</b>	<b>\$41,139.52</b>	<b>\$0.00</b>	<b>\$9,860.48</b>	<b>81%</b>	<b>\$51,821.10</b>
<b>5204</b>								
5204.000	Telephone	1,000.00	.00	539.41	.00	460.59	54	1,284.89
5204.001	Cell Phone Stipend	600.00	.00	.00	.00	600.00	0	.00
<b>5204 - Totals</b>		<b>\$1,600.00</b>	<b>\$0.00</b>	<b>\$539.41</b>	<b>\$0.00</b>	<b>\$1,060.59</b>	<b>34%</b>	<b>\$1,284.89</b>
<b>5205</b>								
5205.000	Insurance	28,100.00	.00	31,680.32	.00	(3,580.32)	113	31,445.45
<b>5205 - Totals</b>		<b>\$28,100.00</b>	<b>\$0.00</b>	<b>\$31,680.32</b>	<b>\$0.00</b>	<b>(\$3,580.32)</b>	<b>113%</b>	<b>\$31,445.45</b>
<b>5206</b>								
5206.000	Supplies	19,000.00	880.61	10,441.65	510.40	8,047.95	58	21,520.31
<b>5206 - Totals</b>		<b>\$19,000.00</b>	<b>\$880.61</b>	<b>\$10,441.65</b>	<b>\$510.40</b>	<b>\$8,047.95</b>	<b>58%</b>	<b>\$21,520.31</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	13,300.00	643.35	5,450.68	.00	7,849.32	41	3,264.66
<b>5207 - Totals</b>		<b>\$13,300.00</b>	<b>\$643.35</b>	<b>\$5,450.68</b>	<b>\$0.00</b>	<b>\$7,849.32</b>	<b>41%</b>	<b>\$3,264.66</b>



# Income Statement

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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
<b>EXPENSE</b>								
Division <b>520 - Public Safety</b>								
Department <b>022 - Fire Protection</b>								
Sub-Department <b>800 - Administration</b>								
<b>5211</b>								
5211.000	Data Processing Fees	78,275.00	6,522.92	58,706.28	.00	19,568.72	75	71,006.04
	<b>5211 - Totals</b>	<b>\$78,275.00</b>	<b>\$6,522.92</b>	<b>\$58,706.28</b>	<b>\$0.00</b>	<b>\$19,568.72</b>	<b>75%</b>	<b>\$71,006.04</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	14,500.00	.00	1,755.00	.00	12,745.00	12	.00
	<b>5212 - Totals</b>	<b>\$14,500.00</b>	<b>\$0.00</b>	<b>\$1,755.00</b>	<b>\$0.00</b>	<b>\$12,745.00</b>	<b>12%</b>	<b>\$0.00</b>
<b>5222</b>								
5222.000	Postage	350.00	.00	86.85	.00	263.15	25	138.95
	<b>5222 - Totals</b>	<b>\$350.00</b>	<b>\$0.00</b>	<b>\$86.85</b>	<b>\$0.00</b>	<b>\$263.15</b>	<b>25%</b>	<b>\$138.95</b>
<b>5223</b>								
5223.000	Tools & Small Equipment	56,027.10	200.00	20,895.30	16,949.52	18,182.28	68	14,138.08
	<b>5223 - Totals</b>	<b>\$56,027.10</b>	<b>\$200.00</b>	<b>\$20,895.30</b>	<b>\$16,949.52</b>	<b>\$18,182.28</b>	<b>68%</b>	<b>\$14,138.08</b>
<b>5224</b>								
5224.000	Dues & Publications	1,500.00	.00	.00	.00	1,500.00	0	.00
	<b>5224 - Totals</b>	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5226</b>								
5226.000	Advertising	750.00	1,518.35	2,503.75	.00	(1,753.75)	334	1,168.40
	<b>5226 - Totals</b>	<b>\$750.00</b>	<b>\$1,518.35</b>	<b>\$2,503.75</b>	<b>\$0.00</b>	<b>(\$1,753.75)</b>	<b>334%</b>	<b>\$1,168.40</b>
<b>5227</b>								
5227.002	Rent-Equipment	.00	.00	.00	.00	.00	+++	60.00
	<b>5227 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$60.00</b>
<b>5290</b>								
5290.000	Other Expenses	3,000.00	.00	199.71	.00	2,800.29	7	2,159.21
	<b>5290 - Totals</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$199.71</b>	<b>\$0.00</b>	<b>\$2,800.29</b>	<b>7%</b>	<b>\$2,159.21</b>
	Sub-Department <b>800 - Administration Totals</b>	<b>\$501,111.13</b>	<b>\$42,396.86</b>	<b>\$338,980.23</b>	<b>\$18,935.92</b>	<b>\$143,194.98</b>	<b>71%</b>	<b>\$424,973.39</b>
	Sub-Department <b>807 - Fire Station</b>							
<b>5110</b>								
5110.001	Regular Salaries/Wages	413,197.88	38,567.09	227,874.60	.00	185,323.28	55	326,879.98
5110.002	Holidays	.00	1,233.49	9,867.92	.00	(9,867.92)	+++	14,697.79
5110.003	Sick Leave	.00	228.50	11,352.96	.00	(11,352.96)	+++	36,057.77
5110.004	Overtime	90,000.00	8,512.25	66,604.68	.00	23,395.32	74	115,622.14



# Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
EXPENSE								
Division <b>520 - Public Safety</b>								
Department <b>022 - Fire Protection</b>								
Sub-Department <b>807 - Fire Station</b>								
5110.010	Temp Wages	30,000.00	.00	.00	.00	30,000.00	0	.00
<b>5110 - Totals</b>		<b>\$533,197.88</b>	<b>\$48,541.33</b>	<b>\$315,700.16</b>	<b>\$0.00</b>	<b>\$217,497.72</b>	<b>59%</b>	<b>\$493,257.68</b>
<b>5120</b>								
5120.001	Annual Leave	.00	1,091.64	9,967.18	.00	(9,967.18)	+++	35,631.13
5120.002	SBS	32,684.88	3,044.01	19,977.16	.00	12,707.72	61	32,439.32
5120.003	Medicare	7,731.38	720.07	4,725.50	.00	3,005.88	61	7,673.20
5120.004	PERS	110,703.18	10,919.23	71,646.86	.00	39,056.32	65	140,031.37
5120.005	Health Insurance	117,262.80	9,132.60	76,690.66	.00	40,572.14	65	102,728.44
5120.006	Life Insurance	72.72	5.33	46.06	.00	26.66	63	69.31
5120.007	Workmen's Compensation	41,162.72	3,833.59	25,252.60	.00	15,910.12	61	43,085.83
<b>5120 - Totals</b>		<b>\$309,617.68</b>	<b>\$28,746.47</b>	<b>\$208,306.02</b>	<b>\$0.00</b>	<b>\$101,311.66</b>	<b>67%</b>	<b>\$361,658.60</b>
<b>5204</b>								
5204.001	Cell Phone Stipend	300.00	25.00	225.00	.00	75.00	75	300.00
<b>5204 - Totals</b>		<b>\$300.00</b>	<b>\$25.00</b>	<b>\$225.00</b>	<b>\$0.00</b>	<b>\$75.00</b>	<b>75%</b>	<b>\$300.00</b>
<b>5208</b>								
5208.000	Bldg Repair & Maint	36,000.00	6,212.66	18,660.62	.00	17,339.38	52	22,536.22
<b>5208 - Totals</b>		<b>\$36,000.00</b>	<b>\$6,212.66</b>	<b>\$18,660.62</b>	<b>\$0.00</b>	<b>\$17,339.38</b>	<b>52%</b>	<b>\$22,536.22</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	.00	.00	.00	.00	.00	+++	840.00
<b>5212 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$840.00</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	193,139.00	10,501.64	124,781.34	.00	68,357.66	65	227,976.05
<b>5221 - Totals</b>		<b>\$193,139.00</b>	<b>\$10,501.64</b>	<b>\$124,781.34</b>	<b>\$0.00</b>	<b>\$68,357.66</b>	<b>65%</b>	<b>\$227,976.05</b>
<b>5223</b>								
5223.000	Tools & Small Equipment	.00	.00	.00	.00	.00	+++	7,977.18
<b>5223 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$7,977.18</b>
Sub-Department <b>807 - Fire Station Totals</b>		<b>\$1,072,254.56</b>	<b>\$94,027.10</b>	<b>\$667,673.14</b>	<b>\$0.00</b>	<b>\$404,581.42</b>	<b>62%</b>	<b>\$1,114,545.73</b>
Sub-Department <b>808 - Volunteers</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	.00	.00	.00	.00	.00	+++	185.00
5110.004	Overtime	.00	.00	256.50	.00	(256.50)	+++	3,223.14



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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
EXPENSE								
Division <b>520 - Public Safety</b>								
Department <b>022 - Fire Protection</b>								
Sub-Department <b>808 - Volunteers</b>								
5110.010	Temp Wages	.00	1,850.00	22,305.00	.00	(22,305.00)	+++	48,363.00
<b>5110 - Totals</b>		<b>\$0.00</b>	<b>\$1,850.00</b>	<b>\$22,561.50</b>	<b>\$0.00</b>	<b>(\$22,561.50)</b>	<b>+++</b>	<b>\$51,771.14</b>
<b>5120</b>								
5120.002	SBS	.00	158.82	2,706.70	.00	(2,706.70)	+++	4,112.16
5120.003	Medicare	.00	37.62	635.27	.00	(635.27)	+++	971.76
5120.007	Workmen's Compensation	.00	170.07	3,033.10	.00	(3,033.10)	+++	4,936.19
5120.008	Unemployment	.00	.00	20.64	.00	(20.64)	+++	40.37
<b>5120 - Totals</b>		<b>\$0.00</b>	<b>\$366.51</b>	<b>\$6,395.71</b>	<b>\$0.00</b>	<b>(\$6,395.71)</b>	<b>+++</b>	<b>\$10,060.48</b>
<b>5290</b>								
5290.000	Other Expenses	45,000.00	2,823.33	40,339.16	.00	4,660.84	90	37,103.52
<b>5290 - Totals</b>		<b>\$45,000.00</b>	<b>\$2,823.33</b>	<b>\$40,339.16</b>	<b>\$0.00</b>	<b>\$4,660.84</b>	<b>90%</b>	<b>\$37,103.52</b>
Sub-Department <b>808 - Volunteers Totals</b>		<b>\$45,000.00</b>	<b>\$5,039.84</b>	<b>\$69,296.37</b>	<b>\$0.00</b>	<b>(\$24,296.37)</b>	<b>154%</b>	<b>\$98,935.14</b>
Department <b>022 - Fire Protection Totals</b>		<b>\$1,618,365.69</b>	<b>\$141,463.80</b>	<b>\$1,075,949.74</b>	<b>\$18,935.92</b>	<b>\$523,480.03</b>	<b>68%</b>	<b>\$1,638,454.26</b>
Department <b>023 - Ambulance</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	75,618.40	9,124.70	52,893.14	.00	22,725.26	70	65,469.00
5110.002	Holidays	.00	299.84	3,148.32	.00	(3,148.32)	+++	3,693.00
5110.003	Sick Leave	.00	.00	1,499.20	.00	(1,499.20)	+++	1,181.76
5110.004	Overtime	2,000.00	337.32	8,775.21	.00	(6,775.21)	439	6,961.56
5110.010	Temp Wages	5,000.00	.00	.00	.00	5,000.00	0	.00
<b>5110 - Totals</b>		<b>\$82,618.40</b>	<b>\$9,761.86</b>	<b>\$66,315.87</b>	<b>\$0.00</b>	<b>\$16,302.53</b>	<b>80%</b>	<b>\$77,305.32</b>
<b>5120</b>								
5120.001	Annual Leave	3,006.00	.00	1,948.96	.00	1,057.04	65	7,275.21
5120.002	SBS	5,248.65	598.40	4,184.64	.00	1,064.01	80	5,184.71
5120.003	Medicare	1,241.56	141.55	989.84	.00	251.72	80	1,226.42
5120.004	PERS	17,076.10	2,147.61	15,018.28	.00	2,057.82	88	22,419.41
5120.005	Health Insurance	31,709.60	2,642.46	23,782.14	.00	7,927.46	75	28,735.01
5120.006	Life Insurance	14.16	1.18	10.62	.00	3.54	75	14.16
5120.007	Workmen's Compensation	6,610.24	753.62	5,288.46	.00	1,321.78	80	6,893.24
<b>5120 - Totals</b>		<b>\$64,906.31</b>	<b>\$6,284.82</b>	<b>\$51,222.94</b>	<b>\$0.00</b>	<b>\$13,683.37</b>	<b>79%</b>	<b>\$71,748.16</b>



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Include Rollup Account/Rollup to Account

Account	Account Description		YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	<b>Governmental Funds</b>								
Fund Type	<b>General Fund</b>								
Fund	<b>100 - General Fund</b>								
	<b>EXPENSE</b>								
Division	<b>520 - Public Safety</b>								
Department	<b>023 - Ambulance</b>								
<b>5201</b>									
5201.000	Training and Travel		16,500.00	87.00	6,124.03	.00	10,375.97	37	14,364.45
		<b>5201 - Totals</b>	<b>\$16,500.00</b>	<b>\$87.00</b>	<b>\$6,124.03</b>	<b>\$0.00</b>	<b>\$10,375.97</b>	<b>37%</b>	<b>\$14,364.45</b>
<b>5202</b>									
5202.000	Uniforms		3,000.00	.00	203.84	.00	2,796.16	7	1,270.50
		<b>5202 - Totals</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$203.84</b>	<b>\$0.00</b>	<b>\$2,796.16</b>	<b>7%</b>	<b>\$1,270.50</b>
<b>5204</b>									
5204.000	Telephone		.00	95.86	851.62	.00	(851.62)	+++	1,318.96
		<b>5204 - Totals</b>	<b>\$0.00</b>	<b>\$95.86</b>	<b>\$851.62</b>	<b>\$0.00</b>	<b>(\$851.62)</b>	<b>+++</b>	<b>\$1,318.96</b>
<b>5206</b>									
5206.000	Supplies		21,625.00	824.86	13,013.56	1,529.44	7,082.00	67	25,913.82
		<b>5206 - Totals</b>	<b>\$21,625.00</b>	<b>\$824.86</b>	<b>\$13,013.56</b>	<b>\$1,529.44</b>	<b>\$7,082.00</b>	<b>67%</b>	<b>\$25,913.82</b>
<b>5207</b>									
5207.000	Repairs & Maintenance		2,500.00	.00	.00	.00	2,500.00	0	1,926.05
		<b>5207 - Totals</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>0%</b>	<b>\$1,926.05</b>
<b>5212</b>									
5212.000	Contracted/Purchased Serv		17,300.00	1,025.00	13,409.64	.00	3,890.36	78	16,410.00
		<b>5212 - Totals</b>	<b>\$17,300.00</b>	<b>\$1,025.00</b>	<b>\$13,409.64</b>	<b>\$0.00</b>	<b>\$3,890.36</b>	<b>78%</b>	<b>\$16,410.00</b>
<b>5221</b>									
5221.000	Transportation/Vehicles		84,836.00	5,288.99	58,190.36	.00	26,645.64	69	106,072.12
		<b>5221 - Totals</b>	<b>\$84,836.00</b>	<b>\$5,288.99</b>	<b>\$58,190.36</b>	<b>\$0.00</b>	<b>\$26,645.64</b>	<b>69%</b>	<b>\$106,072.12</b>
<b>5222</b>									
5222.000	Postage		350.00	39.70	315.55	.00	34.45	90	396.54
		<b>5222 - Totals</b>	<b>\$350.00</b>	<b>\$39.70</b>	<b>\$315.55</b>	<b>\$0.00</b>	<b>\$34.45</b>	<b>90%</b>	<b>\$396.54</b>
<b>5223</b>									
5223.000	Tools & Small Equipment		.00	.00	25.65	.00	(25.65)	+++	.00
		<b>5223 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25.65</b>	<b>\$0.00</b>	<b>(\$25.65)</b>	<b>+++</b>	<b>\$0.00</b>
<b>5224</b>									
5224.000	Dues & Publications		150.00	.00	.00	.00	150.00	0	.00
		<b>5224 - Totals</b>	<b>\$150.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$150.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5290</b>									
5290.000	Other Expenses		4,379.94	150.00	2,076.78	2,443.94	(140.78)	103	767.80
		<b>5290 - Totals</b>	<b>\$4,379.94</b>	<b>\$150.00</b>	<b>\$2,076.78</b>	<b>\$2,443.94</b>	<b>(\$140.78)</b>	<b>103%</b>	<b>\$767.80</b>



# Income Statement

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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
<b>Fund Category Governmental Funds</b>								
<b>Fund Type General Fund</b>								
<b>Fund 100 - General Fund</b>								
<b>EXPENSE</b>								
<b>Division 520 - Public Safety</b>								
		<b>Department 023 - Ambulance Totals</b>						
		\$298,165.65	\$23,558.09	\$211,749.84	\$3,973.38	\$82,442.43	72%	\$317,493.72
		<b>Department 024 - Search and Rescue</b>						
<b>5110</b>								
5110.010	Temp Wages	5,000.00	500.00	4,000.00	.00	1,000.00	80	6,000.00
	<b>5110 - Totals</b>	\$5,000.00	\$500.00	\$4,000.00	\$0.00	\$1,000.00	80%	\$6,000.00
<b>5120</b>								
5120.002	SBS	306.50	30.66	245.28	.00	61.22	80	374.44
5120.003	Medicare	72.50	7.26	58.08	.00	14.42	80	88.64
5120.007	Workmen's Compensation	386.00	20.13	161.04	.00	224.96	42	332.60
	<b>5120 - Totals</b>	\$765.00	\$58.05	\$464.40	\$0.00	\$300.60	61%	\$795.68
<b>5201</b>								
5201.000	Training and Travel	11,000.00	.00	.00	.00	11,000.00	0	5,097.09
	<b>5201 - Totals</b>	\$11,000.00	\$0.00	\$0.00	\$0.00	\$11,000.00	0%	\$5,097.09
<b>5204</b>								
5204.000	Telephone	1,400.00	132.93	1,088.30	.00	311.70	78	1,512.18
	<b>5204 - Totals</b>	\$1,400.00	\$132.93	\$1,088.30	\$0.00	\$311.70	78%	\$1,512.18
<b>5206</b>								
5206.000	Supplies	6,538.75	139.90	2,718.30	.00	3,820.45	42	6,980.58
	<b>5206 - Totals</b>	\$6,538.75	\$139.90	\$2,718.30	\$0.00	\$3,820.45	42%	\$6,980.58
<b>5207</b>								
5207.000	Repairs & Maintenance	1,350.00	.00	.00	.00	1,350.00	0	.00
	<b>5207 - Totals</b>	\$1,350.00	\$0.00	\$0.00	\$0.00	\$1,350.00	0%	\$0.00
<b>5212</b>								
5212.000	Contracted/Purchased Serv	3,000.00	360.00	3,120.00	.00	(120.00)	104	3,000.00
	<b>5212 - Totals</b>	\$3,000.00	\$360.00	\$3,120.00	\$0.00	(\$120.00)	104%	\$3,000.00
<b>5221</b>								
5221.000	Transportation/Vehicles	1,966.00	.00	272.00	.00	1,694.00	14	144.00
	<b>5221 - Totals</b>	\$1,966.00	\$0.00	\$272.00	\$0.00	\$1,694.00	14%	\$144.00
<b>5223</b>								
5223.000	Tools & Small Equipment	5,300.00	.00	1,121.36	.00	4,178.64	21	2,848.18
	<b>5223 - Totals</b>	\$5,300.00	\$0.00	\$1,121.36	\$0.00	\$4,178.64	21%	\$2,848.18
<b>5224</b>								
5224.000	Dues & Publications	1,200.00	.00	525.00	.00	675.00	44	685.00
	<b>5224 - Totals</b>	\$1,200.00	\$0.00	\$525.00	\$0.00	\$675.00	44%	\$685.00



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Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
<b>EXPENSE</b>								
Division <b>520 - Public Safety</b>								
Department <b>024 - Search and Rescue</b>								
<b>5290</b>								
5290.000	Other Expenses	8,500.00	.00	11,168.00	.00	(2,668.00)	131	106.53
<b>5290 - Totals</b>		<b>\$8,500.00</b>	<b>\$0.00</b>	<b>\$11,168.00</b>	<b>\$0.00</b>	<b>(\$2,668.00)</b>	<b>131%</b>	<b>\$106.53</b>
Department <b>024 - Search and Rescue Totals</b>		<b>\$46,019.75</b>	<b>\$1,190.88</b>	<b>\$24,477.36</b>	<b>\$0.00</b>	<b>\$21,542.39</b>	<b>53%</b>	<b>\$27,169.24</b>
Division <b>520 - Public Safety Totals</b>		<b>\$6,363,508.82</b>	<b>\$610,961.88</b>	<b>\$4,455,593.18</b>	<b>\$22,909.30</b>	<b>\$1,885,006.34</b>	<b>70%</b>	<b>\$6,375,470.11</b>
Division <b>530 - Public Works</b>								
Department <b>031 - Administration</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	323,292.36	35,006.01	203,903.62	.00	119,388.74	63	244,181.65
5110.002	Holidays	.00	447.76	10,864.84	.00	(10,864.84)	+++	8,333.40
5110.003	Sick Leave	.00	807.32	6,248.52	.00	(6,248.52)	+++	13,834.48
5110.004	Overtime	1,000.00	.00	.00	.00	1,000.00	0	33.26
5110.010	Temp Wages	1,000.00	.00	.00	.00	1,000.00	0	.00
<b>5110 - Totals</b>		<b>\$325,292.36</b>	<b>\$36,261.09</b>	<b>\$221,016.98</b>	<b>\$0.00</b>	<b>\$104,275.38</b>	<b>68%</b>	<b>\$266,382.79</b>
<b>5120</b>								
5120.001	Annual Leave	11,701.00	1,951.71	17,612.35	.00	(5,911.35)	151	38,365.61
5120.002	SBS	20,378.64	2,350.10	14,696.92	.00	5,681.72	72	18,241.41
5120.003	Medicare	4,886.40	555.90	3,476.43	.00	1,409.97	71	4,433.75
5120.004	PERS	71,344.51	8,406.81	52,498.42	.00	18,846.09	74	77,645.04
5120.005	Health Insurance	106,948.84	8,912.42	80,211.78	.00	26,737.06	75	102,287.41
5120.006	Life Insurance	50.52	4.21	37.89	.00	12.63	75	45.34
5120.007	Workmen's Compensation	1,988.05	226.21	1,412.05	.00	576.00	71	1,675.36
5120.008	Unemployment	.00	.00	.00	.00	.00	+++	12,122.00
<b>5120 - Totals</b>		<b>\$217,297.96</b>	<b>\$22,407.36</b>	<b>\$169,945.84</b>	<b>\$0.00</b>	<b>\$47,352.12</b>	<b>78%</b>	<b>\$254,815.92</b>
<b>5201</b>								
5201.000	Training and Travel	6,000.00	.00	539.00	.00	5,461.00	9	1,823.76
<b>5201 - Totals</b>		<b>\$6,000.00</b>	<b>\$0.00</b>	<b>\$539.00</b>	<b>\$0.00</b>	<b>\$5,461.00</b>	<b>9%</b>	<b>\$1,823.76</b>
<b>5204</b>								
5204.000	Telephone	370.00	55.96	302.04	.00	67.96	82	307.60
5204.001	Cell Phone Stipend	600.00	50.00	450.00	.00	150.00	75	500.00
<b>5204 - Totals</b>		<b>\$970.00</b>	<b>\$105.96</b>	<b>\$752.04</b>	<b>\$0.00</b>	<b>\$217.96</b>	<b>78%</b>	<b>\$807.60</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
EXPENSE								
Division <b>530 - Public Works</b>								
Department <b>031 - Administration</b>								
<b>5206</b>								
5206.000	Supplies	7,500.00	270.25	4,036.21	.00	3,463.79	54	6,562.28
	<b>5206 - Totals</b>	<b>\$7,500.00</b>	<b>\$270.25</b>	<b>\$4,036.21</b>	<b>\$0.00</b>	<b>\$3,463.79</b>	<b>54%</b>	<b>\$6,562.28</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	2,000.00	.00	1,485.00	.00	515.00	74	448.32
	<b>5207 - Totals</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$1,485.00</b>	<b>\$0.00</b>	<b>\$515.00</b>	<b>74%</b>	<b>\$448.32</b>
<b>5211</b>								
5211.000	Data Processing Fees	100,244.00	8,353.67	75,183.03	.00	25,060.97	75	85,112.04
	<b>5211 - Totals</b>	<b>\$100,244.00</b>	<b>\$8,353.67</b>	<b>\$75,183.03</b>	<b>\$0.00</b>	<b>\$25,060.97</b>	<b>75%</b>	<b>\$85,112.04</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	1,000.00	.00	.00	.00	1,000.00	0	98.00
	<b>5212 - Totals</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>0%</b>	<b>\$98.00</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	.00	75.00	675.00	.00	(675.00)	+++	525.00
	<b>5221 - Totals</b>	<b>\$0.00</b>	<b>\$75.00</b>	<b>\$675.00</b>	<b>\$0.00</b>	<b>(\$675.00)</b>	<b>+++</b>	<b>\$525.00</b>
<b>5222</b>								
5222.000	Postage	.00	.00	.00	.00	.00	+++	16.15
	<b>5222 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$16.15</b>
<b>5224</b>								
5224.000	Dues & Publications	1,783.00	.00	200.00	.00	1,583.00	11	365.00
	<b>5224 - Totals</b>	<b>\$1,783.00</b>	<b>\$0.00</b>	<b>\$200.00</b>	<b>\$0.00</b>	<b>\$1,583.00</b>	<b>11%</b>	<b>\$365.00</b>
<b>5226</b>								
5226.000	Advertising	3,300.00	.00	.00	.00	3,300.00	0	4,185.58
	<b>5226 - Totals</b>	<b>\$3,300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,300.00</b>	<b>0%</b>	<b>\$4,185.58</b>
<b>5227</b>								
5227.002	Rent-Equipment	3,072.00	.00	.00	.00	3,072.00	0	.00
	<b>5227 - Totals</b>	<b>\$3,072.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,072.00</b>	<b>0%</b>	<b>\$0.00</b>
	Department <b>031 - Administration Totals</b>	<b>\$668,459.32</b>	<b>\$67,473.33</b>	<b>\$473,833.10</b>	<b>\$0.00</b>	<b>\$194,626.22</b>	<b>71%</b>	<b>\$621,142.44</b>
	Department <b>032 - Engineering</b>							
	Sub-Department <b>800 - Administration</b>							
<b>5110</b>								
5110.001	Regular Salaries/Wages	446,771.80	48,526.88	295,658.71	.00	151,113.09	66	403,343.07





# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
<b>Fund Category Governmental Funds</b>								
<b>Fund Type General Fund</b>								
<b>Fund 100 - General Fund</b>								
<b>EXPENSE</b>								
<b>Division 530 - Public Works</b>								
<b>Department 032 - Engineering</b>								
<b>Sub-Department 800 - Administration</b>								
5110.002	Holidays	.00	1,326.96	12,774.96	.00	(12,774.96)	+++	19,024.84
5110.003	Sick Leave	.00	3,403.60	15,606.00	.00	(15,606.00)	+++	26,981.92
5110.004	Overtime	30,000.00	.00	16,014.00	.00	13,986.00	53	22,332.00
5110.010	Temp Wages	185,000.00	2,080.00	41,910.00	.00	143,090.00	23	92,172.00
<b>5110 - Totals</b>		<b>\$661,771.80</b>	<b>\$55,337.44</b>	<b>\$381,963.67</b>	<b>\$0.00</b>	<b>\$279,808.13</b>	<b>58%</b>	<b>\$563,853.83</b>
<b>5120</b>								
5120.001	Annual Leave	17,754.00	2,261.76	25,062.64	.00	(7,308.64)	141	32,407.08
5120.002	SBS	37,548.05	3,536.95	25,070.20	.00	12,477.85	67	36,647.27
5120.003	Medicare	9,845.87	836.64	5,930.16	.00	3,915.71	60	8,668.58
5120.004	PERS	104,779.90	12,214.24	75,814.62	.00	28,965.28	72	127,564.47
5120.005	Health Insurance	116,524.44	9,710.33	87,392.97	.00	29,131.47	75	112,460.42
5120.006	Life Insurance	61.80	5.15	46.35	.00	15.45	75	65.22
5120.007	Workmen's Compensation	28,913.48	2,200.45	16,335.44	.00	12,578.04	56	22,782.15
5120.008	Unemployment	.00	.00	.00	.00	.00	+++	281.75
<b>5120 - Totals</b>		<b>\$315,427.54</b>	<b>\$30,765.52</b>	<b>\$235,652.38</b>	<b>\$0.00</b>	<b>\$79,775.16</b>	<b>75%</b>	<b>\$340,876.94</b>
<b>5201</b>								
5201.000	Training and Travel	5,000.00	.00	515.00	.00	4,485.00	10	6,988.03
<b>5201 - Totals</b>		<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$515.00</b>	<b>\$0.00</b>	<b>\$4,485.00</b>	<b>10%</b>	<b>\$6,988.03</b>
<b>5202</b>								
5202.000	Uniforms	500.00	.00	.00	.00	500.00	0	292.30
<b>5202 - Totals</b>		<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>0%</b>	<b>\$292.30</b>
<b>5204</b>								
5204.001	Cell Phone Stipend	1,200.00	100.00	900.00	.00	300.00	75	1,275.00
<b>5204 - Totals</b>		<b>\$1,200.00</b>	<b>\$100.00</b>	<b>\$900.00</b>	<b>\$0.00</b>	<b>\$300.00</b>	<b>75%</b>	<b>\$1,275.00</b>
<b>5206</b>								
5206.000	Supplies	1,500.00	102.72	274.72	.00	1,225.28	18	128.90
<b>5206 - Totals</b>		<b>\$1,500.00</b>	<b>\$102.72</b>	<b>\$274.72</b>	<b>\$0.00</b>	<b>\$1,225.28</b>	<b>18%</b>	<b>\$128.90</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	98,400.00	.00	7,996.55	2,843.45	87,560.00	11	6,916.00
<b>5212 - Totals</b>		<b>\$98,400.00</b>	<b>\$0.00</b>	<b>\$7,996.55</b>	<b>\$2,843.45</b>	<b>\$87,560.00</b>	<b>11%</b>	<b>\$6,916.00</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	3,428.00	39.95	3,265.33	.00	162.67	95	8,890.97
<b>5221 - Totals</b>		<b>\$3,428.00</b>	<b>\$39.95</b>	<b>\$3,265.33</b>	<b>\$0.00</b>	<b>\$162.67</b>	<b>95%</b>	<b>\$8,890.97</b>



# Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
EXPENSE								
Division <b>530 - Public Works</b>								
Department <b>032 - Engineering</b>								
Sub-Department <b>800 - Administration</b>								
<b>5222</b>								
5222.000	Postage	100.00	.00	.00	.00	100.00	0	56.58
	<b>5222 - Totals</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>0%</b>	<b>\$56.58</b>
<b>5223</b>								
5223.000	Tools & Small Equipment	500.00	.00	.00	.00	500.00	0	173.98
	<b>5223 - Totals</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>0%</b>	<b>\$173.98</b>
<b>5224</b>								
5224.000	Dues & Publications	1,775.00	.00	649.00	.00	1,126.00	37	1,105.00
	<b>5224 - Totals</b>	<b>\$1,775.00</b>	<b>\$0.00</b>	<b>\$649.00</b>	<b>\$0.00</b>	<b>\$1,126.00</b>	<b>37%</b>	<b>\$1,105.00</b>
<b>5226</b>								
5226.000	Advertising	1,500.00	.00	535.23	.00	964.77	36	1,288.16
	<b>5226 - Totals</b>	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$535.23</b>	<b>\$0.00</b>	<b>\$964.77</b>	<b>36%</b>	<b>\$1,288.16</b>
<b>5290</b>								
5290.000	Other Expenses	.00	.00	.00	.00	.00	+++	40.00
	<b>5290 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$40.00</b>
	Sub-Department <b>800 - Administration Totals</b>	<b>\$1,091,102.34</b>	<b>\$86,345.63</b>	<b>\$631,751.88</b>	<b>\$2,843.45</b>	<b>\$456,507.01</b>	<b>58%</b>	<b>\$931,885.69</b>
	Sub-Department <b>811 - Projects</b>							
<b>5110</b>								
5110.010	Temp Wages	.00	.00	.00	.00	.00	+++	128.64
	<b>5110 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$128.64</b>
<b>5206</b>								
5206.000	Supplies	.00	.00	.00	.00	.00	+++	9.52
	<b>5206 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$9.52</b>
	Sub-Department <b>811 - Projects Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$138.16</b>
	Department <b>032 - Engineering Totals</b>	<b>\$1,091,102.34</b>	<b>\$86,345.63</b>	<b>\$631,751.88</b>	<b>\$2,843.45</b>	<b>\$456,507.01</b>	<b>58%</b>	<b>\$932,023.85</b>
	Department <b>033 - Streets</b>							
	Sub-Department <b>800 - Administration</b>							
<b>5110</b>								
5110.001	Regular Salaries/Wages	183,771.20	9,793.55	50,644.15	.00	133,127.05	28	55,892.55
5110.002	Holidays	.00	822.16	5,327.08	.00	(5,327.08)	+++	6,818.08
5110.003	Sick Leave	.00	172.54	1,171.54	.00	(1,171.54)	+++	5,734.45



# Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	<b>Governmental Funds</b>							
Fund Type	<b>General Fund</b>							
Fund	<b>100 - General Fund</b>							
	<b>EXPENSE</b>							
Division	<b>530 - Public Works</b>							
Department	<b>033 - Streets</b>							
Sub-Department	<b>800 - Administration</b>							
5110.004	Overtime	27,500.00	548.19	4,506.23	.00	22,993.77	16	4,971.59
5110.010	Temp Wages	136,000.00	12,512.50	73,975.00	.00	62,025.00	54	13,860.00
<b>5110 - Totals</b>		<b>\$347,271.20</b>	<b>\$23,848.94</b>	<b>\$135,624.00</b>	<b>\$0.00</b>	<b>\$211,647.20</b>	<b>39%</b>	<b>\$87,276.67</b>
<b>5120</b>								
5120.001	Annual Leave	9,168.00	.00	3,606.48	.00	5,561.52	39	21,331.10
5120.002	SBS	20,654.61	1,463.48	8,539.48	.00	12,115.13	41	6,659.55
5120.003	Medicare	5,139.37	346.16	2,019.93	.00	3,119.44	39	1,575.26
5120.004	PERS	46,039.56	2,494.02	13,977.52	.00	32,062.04	30	23,375.12
5120.005	Health Insurance	64,924.56	1,342.83	9,844.88	.00	55,079.68	15	16,673.19
5120.006	Life Insurance	8.04	1.18	5.50	.00	2.54	68	10.97
5120.007	Workmen's Compensation	21,476.00	780.47	4,422.98	.00	17,053.02	21	5,918.85
5120.008	Unemployment	.00	.00	.00	.00	.00	+++	682.97
<b>5120 - Totals</b>		<b>\$167,410.14</b>	<b>\$6,428.14</b>	<b>\$42,416.77</b>	<b>\$0.00</b>	<b>\$124,993.37</b>	<b>25%</b>	<b>\$76,227.01</b>
<b>5201</b>								
5201.000	Training and Travel	3,000.00	.00	(58.00)	.00	3,058.00	(2)	845.00
<b>5201 - Totals</b>		<b>\$3,000.00</b>	<b>\$0.00</b>	<b>(\$58.00)</b>	<b>\$0.00</b>	<b>\$3,058.00</b>	<b>(2%)</b>	<b>\$845.00</b>
<b>5202</b>								
5202.000	Uniforms	2,500.00	45.00	1,636.10	.00	863.90	65	869.50
<b>5202 - Totals</b>		<b>\$2,500.00</b>	<b>\$45.00</b>	<b>\$1,636.10</b>	<b>\$0.00</b>	<b>\$863.90</b>	<b>65%</b>	<b>\$869.50</b>
<b>5203</b>								
5203.001	Electric	69,600.00	6,902.91	55,212.95	.00	14,387.05	79	78,603.93
<b>5203 - Totals</b>		<b>\$69,600.00</b>	<b>\$6,902.91</b>	<b>\$55,212.95</b>	<b>\$0.00</b>	<b>\$14,387.05</b>	<b>79%</b>	<b>\$78,603.93</b>
<b>5204</b>								
5204.000	Telephone	2,400.00	.00	105.50	.00	2,294.50	4	105.25
5204.001	Cell Phone Stipend	300.00	25.00	75.00	.00	225.00	25	150.00
<b>5204 - Totals</b>		<b>\$2,700.00</b>	<b>\$25.00</b>	<b>\$180.50</b>	<b>\$0.00</b>	<b>\$2,519.50</b>	<b>7%</b>	<b>\$255.25</b>
<b>5206</b>								
5206.000	Supplies	2,058.41	172.60	2,159.30	.00	(100.89)	105	1,035.10
<b>5206 - Totals</b>		<b>\$2,058.41</b>	<b>\$172.60</b>	<b>\$2,159.30</b>	<b>\$0.00</b>	<b>(\$100.89)</b>	<b>105%</b>	<b>\$1,035.10</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	200.00	.00	.00	.00	200.00	0	.00
<b>5207 - Totals</b>		<b>\$200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$200.00</b>	<b>0%</b>	<b>\$0.00</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
EXPENSE								
Division <b>530 - Public Works</b>								
Department <b>033 - Streets</b>								
Sub-Department <b>800 - Administration</b>								
<b>5208</b>								
5208.000	Bldg Repair & Maint	.00	133.41	1,797.93	.00	(1,797.93)	+++	.00
	<b>5208 - Totals</b>	<b>\$0.00</b>	<b>\$133.41</b>	<b>\$1,797.93</b>	<b>\$0.00</b>	<b>(\$1,797.93)</b>	<b>+++</b>	<b>\$0.00</b>
<b>5211</b>								
5211.000	Data Processing Fees	22,815.00	1,901.25	17,111.25	.00	5,703.75	75	21,201.96
	<b>5211 - Totals</b>	<b>\$22,815.00</b>	<b>\$1,901.25</b>	<b>\$17,111.25</b>	<b>\$0.00</b>	<b>\$5,703.75</b>	<b>75%</b>	<b>\$21,201.96</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	20,000.00	.00	8,081.29	.00	11,918.71	40	9,156.63
	<b>5212 - Totals</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>\$8,081.29</b>	<b>\$0.00</b>	<b>\$11,918.71</b>	<b>40%</b>	<b>\$9,156.63</b>
<b>5214</b>								
5214.000	Interdepartment Services	.00	11,909.02	17,517.66	.00	(17,517.66)	+++	.00
	<b>5214 - Totals</b>	<b>\$0.00</b>	<b>\$11,909.02</b>	<b>\$17,517.66</b>	<b>\$0.00</b>	<b>(\$17,517.66)</b>	<b>+++</b>	<b>\$0.00</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	.00	.00	.00	.00	.00	+++	27,111.91
	<b>5221 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$27,111.91</b>
<b>5223</b>								
5223.000	Tools & Small Equipment	3,000.00	374.29	1,460.23	.00	1,539.77	49	4,680.94
	<b>5223 - Totals</b>	<b>\$3,000.00</b>	<b>\$374.29</b>	<b>\$1,460.23</b>	<b>\$0.00</b>	<b>\$1,539.77</b>	<b>49%</b>	<b>\$4,680.94</b>
<b>5224</b>								
5224.000	Dues & Publications	100.00	.00	46.00	.00	54.00	46	75.00
	<b>5224 - Totals</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$46.00</b>	<b>\$0.00</b>	<b>\$54.00</b>	<b>46%</b>	<b>\$75.00</b>
<b>5226</b>								
5226.000	Advertising	800.00	.00	437.85	.00	362.15	55	.00
	<b>5226 - Totals</b>	<b>\$800.00</b>	<b>\$0.00</b>	<b>\$437.85</b>	<b>\$0.00</b>	<b>\$362.15</b>	<b>55%</b>	<b>\$0.00</b>
<b>5227</b>								
5227.002	Rent-Equipment	16,368.00	.00	.00	.00	16,368.00	0	745.48
	<b>5227 - Totals</b>	<b>\$16,368.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$16,368.00</b>	<b>0%</b>	<b>\$745.48</b>
<b>5290</b>								
5290.000	Other Expenses	300.00	.00	169.12	.00	130.88	56	970.15
	<b>5290 - Totals</b>	<b>\$300.00</b>	<b>\$0.00</b>	<b>\$169.12</b>	<b>\$0.00</b>	<b>\$130.88</b>	<b>56%</b>	<b>\$970.15</b>
	Sub-Department <b>800 - Administration Totals</b>	<b>\$658,122.75</b>	<b>\$51,740.56</b>	<b>\$283,792.95</b>	<b>\$0.00</b>	<b>\$374,329.80</b>	<b>43%</b>	<b>\$309,054.53</b>



# Income Statement

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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
<b>EXPENSE</b>								
Division <b>530 - Public Works</b>								
Department <b>033 - Streets</b>								
Sub-Department <b>812 - Street Repair</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	47,112.00	8,271.32	54,226.56	.00	(7,114.56)	115	85,230.61
5110.002	Holidays	.00	373.60	1,681.20	.00	(1,681.20)	+++	2,311.89
5110.003	Sick Leave	.00	245.18	1,249.23	.00	(1,249.23)	+++	2,937.25
5110.004	Overtime	.00	270.96	2,989.68	.00	(2,989.68)	+++	3,180.46
<b>5110 - Totals</b>		<b>\$47,112.00</b>	<b>\$9,161.06</b>	<b>\$60,146.67</b>	<b>\$0.00</b>	<b>(\$13,034.67)</b>	<b>128%</b>	<b>\$93,660.21</b>
<b>5120</b>								
5120.001	Annual Leave	.00	.00	23.35	.00	(23.35)	+++	2,630.98
5120.002	SBS	2,888.08	561.57	3,686.89	.00	(798.81)	128	5,908.59
5120.003	Medicare	683.12	132.84	872.17	.00	(189.05)	128	1,397.66
5120.004	PERS	10,364.64	1,975.88	13,082.32	.00	(2,717.68)	126	25,416.52
5120.005	Health Insurance	11,819.32	1,791.05	14,942.25	.00	(3,122.93)	126	21,054.53
5120.006	Life Insurance	14.16	1.31	11.62	.00	2.54	82	20.36
5120.007	Workmen's Compensation	2,930.46	569.83	3,725.00	.00	(794.54)	127	6,280.96
<b>5120 - Totals</b>		<b>\$28,699.78</b>	<b>\$5,032.48</b>	<b>\$36,343.60</b>	<b>\$0.00</b>	<b>(\$7,643.82)</b>	<b>127%</b>	<b>\$62,709.60</b>
<b>5206</b>								
5206.000	Supplies	48,200.00	.00	34,425.92	.00	13,774.08	71	42,089.54
<b>5206 - Totals</b>		<b>\$48,200.00</b>	<b>\$0.00</b>	<b>\$34,425.92</b>	<b>\$0.00</b>	<b>\$13,774.08</b>	<b>71%</b>	<b>\$42,089.54</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	.00	.00	.00	.00	.00	+++	21.16
<b>5207 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$21.16</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	70,000.00	.00	14,744.23	.00	55,255.77	21	52,085.21
<b>5212 - Totals</b>		<b>\$70,000.00</b>	<b>\$0.00</b>	<b>\$14,744.23</b>	<b>\$0.00</b>	<b>\$55,255.77</b>	<b>21%</b>	<b>\$52,085.21</b>
<b>5214</b>								
5214.000	Interdepartment Services	.00	.00	3,745.00	.00	(3,745.00)	+++	.00
<b>5214 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,745.00</b>	<b>\$0.00</b>	<b>(\$3,745.00)</b>	<b>+++</b>	<b>\$0.00</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	352,874.00	23,111.77	242,167.57	.00	110,706.43	69	172,712.12
<b>5221 - Totals</b>		<b>\$352,874.00</b>	<b>\$23,111.77</b>	<b>\$242,167.57</b>	<b>\$0.00</b>	<b>\$110,706.43</b>	<b>69%</b>	<b>\$172,712.12</b>
<b>5290</b>								
5290.000	Other Expenses	.00	.00	.00	.00	.00	+++	134.77



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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
<b>EXPENSE</b>								
Division <b>530 - Public Works</b>								
Department <b>033 - Streets</b>								
Sub-Department <b>812 - Street Repair</b>								
5290.100	Unanticipated Repairs	.00	.00	25.85	.00	(25.85)	+++	.00
<b>5290 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25.85</b>	<b>\$0.00</b>	<b>(\$25.85)</b>	<b>+++</b>	<b>\$134.77</b>
Sub-Department <b>812 - Street Repair Totals</b>		<b>\$546,885.78</b>	<b>\$37,305.31</b>	<b>\$391,598.84</b>	<b>\$0.00</b>	<b>\$155,286.94</b>	<b>72%</b>	<b>\$423,412.61</b>
Sub-Department <b>813 - Drain Maintenance</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	.00	2,156.13	26,121.43	.00	(26,121.43)	+++	19,748.90
5110.004	Overtime	.00	39.30	3,065.66	.00	(3,065.66)	+++	559.87
<b>5110 - Totals</b>		<b>\$0.00</b>	<b>\$2,195.43</b>	<b>\$29,187.09</b>	<b>\$0.00</b>	<b>(\$29,187.09)</b>	<b>+++</b>	<b>\$20,308.77</b>
<b>5120</b>								
5120.002	SBS	.00	134.59	1,790.76	.00	(1,790.76)	+++	1,246.28
5120.003	Medicare	.00	31.83	423.57	.00	(423.57)	+++	294.76
5120.004	PERS	.00	483.01	6,426.73	.00	(6,426.73)	+++	5,388.86
5120.005	Health Insurance	.00	65.59	3,343.58	.00	(3,343.58)	+++	4,192.39
5120.006	Life Insurance	.00	.04	4.52	.00	(4.52)	+++	3.11
5120.007	Workmen's Compensation	.00	136.57	1,817.11	.00	(1,817.11)	+++	1,337.51
<b>5120 - Totals</b>		<b>\$0.00</b>	<b>\$851.63</b>	<b>\$13,806.27</b>	<b>\$0.00</b>	<b>(\$13,806.27)</b>	<b>+++</b>	<b>\$12,462.91</b>
<b>5206</b>								
5206.000	Supplies	15,000.00	.00	633.09	.00	14,366.91	4	6,766.23
<b>5206 - Totals</b>		<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$633.09</b>	<b>\$0.00</b>	<b>\$14,366.91</b>	<b>4%</b>	<b>\$6,766.23</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	.00	.00	.00	.00	.00	+++	38,142.25
<b>5221 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$38,142.25</b>
<b>5290</b>								
5290.000	Other Expenses	.00	480.00	480.00	.00	(480.00)	+++	.00
5290.100	Unanticipated Repairs	100,000.00	1,487.00	10,289.77	.00	89,710.23	10	.00
<b>5290 - Totals</b>		<b>\$100,000.00</b>	<b>\$1,967.00</b>	<b>\$10,769.77</b>	<b>\$0.00</b>	<b>\$89,230.23</b>	<b>11%</b>	<b>\$0.00</b>
Sub-Department <b>813 - Drain Maintenance Totals</b>		<b>\$115,000.00</b>	<b>\$5,014.06</b>	<b>\$54,396.22</b>	<b>\$0.00</b>	<b>\$60,603.78</b>	<b>47%</b>	<b>\$77,680.16</b>
Sub-Department <b>814 - Street Cleaning</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	.00	766.68	4,632.68	.00	(4,632.68)	+++	8,826.98



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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
<b>EXPENSE</b>								
Division <b>530 - Public Works</b>								
Department <b>033 - Streets</b>								
Sub-Department <b>814 - Street Cleaning</b>								
5110.004	Overtime	.00	.00	354.49	.00	(354.49)	+++	(240.34)
<b>5110 - Totals</b>		\$0.00	\$766.68	\$4,987.17	\$0.00	(\$4,987.17)	+++	\$8,586.64
<b>5120</b>								
5120.002	SBS	.00	46.99	305.66	.00	(305.66)	+++	526.22
5120.003	Medicare	.00	11.12	72.31	.00	(72.31)	+++	124.49
5120.004	PERS	.00	168.68	1,097.18	.00	(1,097.18)	+++	2,275.49
5120.005	Health Insurance	.00	479.75	1,360.33	.00	(1,360.33)	+++	1,255.73
5120.006	Life Insurance	.00	.58	1.36	.00	(1.36)	+++	1.45
5120.007	Workmen's Compensation	.00	47.69	312.32	.00	(312.32)	+++	568.85
<b>5120 - Totals</b>		\$0.00	\$754.81	\$3,149.16	\$0.00	(\$3,149.16)	+++	\$4,752.23
<b>5221</b>								
5221.000	Transportation/Vehicles	.00	.00	.00	.00	.00	+++	17,215.92
<b>5221 - Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$17,215.92
Sub-Department <b>814 - Street Cleaning Totals</b>		\$0.00	\$1,521.49	\$8,136.33	\$0.00	(\$8,136.33)	+++	\$30,554.79
Sub-Department <b>815 - Snow Removal</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	.00	6,497.30	22,221.73	.00	(22,221.73)	+++	26,382.75
5110.004	Overtime	.00	2,202.25	5,097.72	.00	(5,097.72)	+++	11,216.99
<b>5110 - Totals</b>		\$0.00	\$8,699.55	\$27,319.45	\$0.00	(\$27,319.45)	+++	\$37,599.74
<b>5120</b>								
5120.002	SBS	.00	533.26	1,674.67	.00	(1,674.67)	+++	2,304.84
5120.003	Medicare	.00	126.14	396.08	.00	(396.08)	+++	545.17
5120.004	PERS	.00	1,896.51	5,992.87	.00	(5,992.87)	+++	9,821.44
5120.005	Health Insurance	.00	73.69	3,018.81	.00	(3,018.81)	+++	6,202.81
5120.006	Life Insurance	.00	.07	3.17	.00	(3.17)	+++	7.02
5120.007	Workmen's Compensation	.00	541.10	1,699.26	.00	(1,699.26)	+++	2,333.80
<b>5120 - Totals</b>		\$0.00	\$3,170.77	\$12,784.86	\$0.00	(\$12,784.86)	+++	\$21,215.08
<b>5206</b>								
5206.000	Supplies	161,421.20	31,269.60	54,731.40	.00	106,689.80	34	48,801.18
<b>5206 - Totals</b>		\$161,421.20	\$31,269.60	\$54,731.40	\$0.00	\$106,689.80	34%	\$48,801.18



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Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
EXPENSE								
Division <b>530 - Public Works</b>								
Department <b>033 - Streets</b>								
Sub-Department <b>815 - Snow Removal</b>								
<b>5212</b>								
5212.000	Contracted/Purchased Serv	17,000.00	5,163.75	5,260.50	.00	11,739.50	31	27,326.25
	<b>5212 - Totals</b>	<b>\$17,000.00</b>	<b>\$5,163.75</b>	<b>\$5,260.50</b>	<b>\$0.00</b>	<b>\$11,739.50</b>	<b>31%</b>	<b>\$27,326.25</b>
<b>5214</b>								
5214.000	Interdepartment Services	.00	.00	.00	.00	.00	+++	2,757.80
	<b>5214 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$2,757.80</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	.00	.00	(462.00)	.00	462.00	+++	162,376.39
	<b>5221 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$462.00)</b>	<b>\$0.00</b>	<b>\$462.00</b>	<b>+++</b>	<b>\$162,376.39</b>
<b>5226</b>								
5226.000	Advertising	.00	.00	1,493.08	.00	(1,493.08)	+++	.00
	<b>5226 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,493.08</b>	<b>\$0.00</b>	<b>(\$1,493.08)</b>	<b>+++</b>	<b>\$0.00</b>
	Sub-Department <b>815 - Snow Removal Totals</b>	<b>\$178,421.20</b>	<b>\$48,303.67</b>	<b>\$101,127.29</b>	<b>\$0.00</b>	<b>\$77,293.91</b>	<b>57%</b>	<b>\$300,076.44</b>
	Sub-Department <b>816 - Street Signs</b>							
<b>5110</b>								
5110.001	Regular Salaries/Wages	.00	91.96	2,402.10	.00	(2,402.10)	+++	2,893.70
5110.004	Overtime	.00	.00	166.20	.00	(166.20)	+++	214.41
	<b>5110 - Totals</b>	<b>\$0.00</b>	<b>\$91.96</b>	<b>\$2,568.30</b>	<b>\$0.00</b>	<b>(\$2,568.30)</b>	<b>+++</b>	<b>\$3,108.11</b>
<b>5120</b>								
5120.002	SBS	.00	5.64	157.43	.00	(157.43)	+++	190.66
5120.003	Medicare	.00	1.34	37.24	.00	(37.24)	+++	45.10
5120.004	PERS	.00	20.22	565.03	.00	(565.03)	+++	824.37
5120.005	Health Insurance	.00	.00	281.39	.00	(281.39)	+++	944.87
5120.006	Life Insurance	.00	.01	.53	.00	(.53)	+++	1.08
5120.007	Workmen's Compensation	.00	5.73	159.77	.00	(159.77)	+++	206.16
	<b>5120 - Totals</b>	<b>\$0.00</b>	<b>\$32.94</b>	<b>\$1,201.39</b>	<b>\$0.00</b>	<b>(\$1,201.39)</b>	<b>+++</b>	<b>\$2,212.24</b>
<b>5206</b>								
5206.000	Supplies	5,000.00	.00	3,411.88	.00	1,588.12	68	1,632.16
	<b>5206 - Totals</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$3,411.88</b>	<b>\$0.00</b>	<b>\$1,588.12</b>	<b>68%</b>	<b>\$1,632.16</b>





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Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	<b>Governmental Funds</b>							
Fund Type	<b>General Fund</b>							
Fund	<b>100 - General Fund</b>							
	<b>EXPENSE</b>							
Division	<b>530 - Public Works</b>							
Department	<b>033 - Streets</b>							
Sub-Department	<b>816 - Street Signs</b>							
<b>5221</b>								
5221.000	Transportation/Vehicles	.00	.00	.00	.00	.00	+++	405.00
	<b>5221 - Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$405.00
	Sub-Department <b>816 - Street Signs</b> Totals	\$5,000.00	\$124.90	\$7,181.57	\$0.00	(\$2,181.57)	144%	\$7,357.51
	Department <b>033 - Streets</b> Totals	\$1,503,429.73	\$144,009.99	\$846,233.20	\$0.00	\$657,196.53	56%	\$1,148,136.04
	Department <b>034 - Recreation</b>							
	Sub-Department <b>800 - Administration</b>							
<b>5110</b>								
5110.001	Regular Salaries/Wages	145,725.12	11,237.56	73,033.59	.00	72,691.53	50	140,623.57
5110.002	Holidays	.00	410.72	4,572.95	.00	(4,572.95)	+++	5,643.96
5110.003	Sick Leave	.00	590.72	7,341.07	.00	(7,341.07)	+++	5,026.62
5110.004	Overtime	4,000.00	493.67	1,797.01	.00	2,202.99	45	5,139.64
5110.010	Temp Wages	45,000.00	1,491.50	27,545.75	.00	17,454.25	61	43,372.00
	<b>5110 - Totals</b>	\$194,725.12	\$14,224.17	\$114,290.37	\$0.00	\$80,434.75	59%	\$199,805.79
<b>5120</b>								
5120.001	Annual Leave	6,795.00	1,153.60	7,320.73	.00	(525.73)	108	12,928.62
5120.002	SBS	12,261.27	942.67	7,454.76	.00	4,806.51	61	13,048.29
5120.003	Medicare	2,900.30	222.98	1,763.34	.00	1,136.96	61	3,086.49
5120.004	PERS	32,609.62	3,033.81	20,337.98	.00	12,271.64	62	44,584.31
5120.005	Health Insurance	75,238.52	2,829.53	36,035.61	.00	39,202.91	48	65,285.49
5120.006	Life Insurance	22.20	1.85	21.21	.00	.99	96	31.43
5120.007	Workmen's Compensation	14,801.06	1,177.93	9,223.44	.00	5,577.62	62	14,391.07
5120.008	Unemployment	.00	.00	150.99	.00	(150.99)	+++	1,659.31
	<b>5120 - Totals</b>	\$144,627.97	\$9,362.37	\$82,308.06	\$0.00	\$62,319.91	57%	\$155,015.01
<b>5201</b>								
5201.000	Training and Travel	542.00	.00	998.13	.00	(456.13)	184	850.00
	<b>5201 - Totals</b>	\$542.00	\$0.00	\$998.13	\$0.00	(\$456.13)	184%	\$850.00
<b>5202</b>								
5202.000	Uniforms	500.00	.00	.00	.00	500.00	0	1,177.26
	<b>5202 - Totals</b>	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%	\$1,177.26



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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
EXPENSE								
Division <b>530 - Public Works</b>								
Department <b>034 - Recreation</b>								
Sub-Department <b>800 - Administration</b>								
<b>5203</b>								
5203.001	Electric	51,000.00	4,273.57	32,287.09	.00	18,712.91	63	50,808.54
<b>5203 - Totals</b>		<b>\$51,000.00</b>	<b>\$4,273.57</b>	<b>\$32,287.09</b>	<b>\$0.00</b>	<b>\$18,712.91</b>	<b>63%</b>	<b>\$50,808.54</b>
<b>5204</b>								
5204.001	Cell Phone Stipend	.00	.00	.00	.00	.00	+++	125.00
<b>5204 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$125.00</b>
<b>5205</b>								
5205.000	Insurance	3,000.00	.00	3,358.06	.00	(358.06)	112	2,593.28
<b>5205 - Totals</b>		<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$3,358.06</b>	<b>\$0.00</b>	<b>(\$358.06)</b>	<b>112%</b>	<b>\$2,593.28</b>
<b>5206</b>								
5206.000	Supplies	.00	.00	271.79	.00	(271.79)	+++	1,257.67
<b>5206 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$271.79</b>	<b>\$0.00</b>	<b>(\$271.79)</b>	<b>+++</b>	<b>\$1,257.67</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	.00	.00	.00	.00	.00	+++	6,083.93
<b>5207 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$6,083.93</b>
<b>5208</b>								
5208.000	Bldg Repair & Maint	32,700.00	4,187.16	21,517.60	.00	11,182.40	66	16,536.71
<b>5208 - Totals</b>		<b>\$32,700.00</b>	<b>\$4,187.16</b>	<b>\$21,517.60</b>	<b>\$0.00</b>	<b>\$11,182.40</b>	<b>66%</b>	<b>\$16,536.71</b>
<b>5211</b>								
5211.000	Data Processing Fees	18,768.00	1,564.00	14,076.00	.00	4,692.00	75	18,519.96
<b>5211 - Totals</b>		<b>\$18,768.00</b>	<b>\$1,564.00</b>	<b>\$14,076.00</b>	<b>\$0.00</b>	<b>\$4,692.00</b>	<b>75%</b>	<b>\$18,519.96</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	45,000.00	.00	.00	.00	45,000.00	0	28,401.74
<b>5212 - Totals</b>		<b>\$45,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$45,000.00</b>	<b>0%</b>	<b>\$28,401.74</b>
<b>5214</b>								
5214.000	Interdepartment Services	30,000.00	.00	.00	.00	30,000.00	0	32,342.10
<b>5214 - Totals</b>		<b>\$30,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>0%</b>	<b>\$32,342.10</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	.00	.00	50.00	.00	(50.00)	+++	145.94
<b>5221 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50.00</b>	<b>\$0.00</b>	<b>(\$50.00)</b>	<b>+++</b>	<b>\$145.94</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
<b>EXPENSE</b>								
Division <b>530 - Public Works</b>								
Department <b>034 - Recreation</b>								
Sub-Department <b>800 - Administration</b>								
<b>5223</b>								
5223.000	Tools & Small Equipment	.00	.00	.00	.00	.00	+++	44.85
	<b>5223 - Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$44.85
<b>5224</b>								
5224.000	Dues & Publications	400.00	.00	.00	.00	400.00	0	.00
	<b>5224 - Totals</b>	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0%	\$0.00
<b>5290</b>								
5290.000	Other Expenses	200.00	.00	68.55	.00	131.45	34	543.38
	<b>5290 - Totals</b>	\$200.00	\$0.00	\$68.55	\$0.00	\$131.45	34%	\$543.38
	Sub-Department <b>800 - Administration Totals</b>	\$521,463.09	\$33,611.27	\$269,225.65	\$0.00	\$252,237.44	52%	\$514,251.16
	Sub-Department <b>817 - Grounds Maintenance</b>							
<b>5202</b>								
5202.000	Uniforms	.00	.00	128.20	.00	(128.20)	+++	328.65
	<b>5202 - Totals</b>	\$0.00	\$0.00	\$128.20	\$0.00	(\$128.20)	+++	\$328.65
<b>5206</b>								
5206.000	Supplies	60,928.00	650.51	21,659.02	19,928.00	19,340.98	68	24,778.19
	<b>5206 - Totals</b>	\$60,928.00	\$650.51	\$21,659.02	\$19,928.00	\$19,340.98	68%	\$24,778.19
<b>5207</b>								
5207.000	Repairs & Maintenance	19,500.00	.00	5,022.95	.00	14,477.05	26	7,021.71
	<b>5207 - Totals</b>	\$19,500.00	\$0.00	\$5,022.95	\$0.00	\$14,477.05	26%	\$7,021.71
<b>5212</b>								
5212.000	Contracted/Purchased Serv	.00	2,280.01	29,551.11	.00	(29,551.11)	+++	7,416.37
	<b>5212 - Totals</b>	\$0.00	\$2,280.01	\$29,551.11	\$0.00	(\$29,551.11)	+++	\$7,416.37
<b>5221</b>								
5221.000	Transportation/Vehicles	66,080.00	2,767.28	34,808.93	.00	31,271.07	53	52,195.71
	<b>5221 - Totals</b>	\$66,080.00	\$2,767.28	\$34,808.93	\$0.00	\$31,271.07	53%	\$52,195.71
<b>5223</b>								
5223.000	Tools & Small Equipment	6,000.00	1,261.65	5,117.67	.00	882.33	85	5,393.38
	<b>5223 - Totals</b>	\$6,000.00	\$1,261.65	\$5,117.67	\$0.00	\$882.33	85%	\$5,393.38



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
<b>Fund Category Governmental Funds</b>								
<b>Fund Type General Fund</b>								
<b>Fund 100 - General Fund</b>								
<b>EXPENSE</b>								
<b>Division 530 - Public Works</b>								
<b>Department 034 - Recreation</b>								
<b>Sub-Department 817 - Grounds Maintenance</b>								
<b>5226</b>								
5226.000	Advertising	.00	.00	436.80	.00	(436.80)	+++	529.50
	<b>5226 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$436.80</b>	<b>\$0.00</b>	<b>(\$436.80)</b>	<b>+++</b>	<b>\$529.50</b>
<b>5227</b>								
5227.002	Rent-Equipment	.00	.00	536.69	.00	(536.69)	+++	1,741.44
	<b>5227 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$536.69</b>	<b>\$0.00</b>	<b>(\$536.69)</b>	<b>+++</b>	<b>\$1,741.44</b>
<b>5290</b>								
5290.000	Other Expenses	.00	39.27	400.53	.00	(400.53)	+++	692.41
	<b>5290 - Totals</b>	<b>\$0.00</b>	<b>\$39.27</b>	<b>\$400.53</b>	<b>\$0.00</b>	<b>(\$400.53)</b>	<b>+++</b>	<b>\$692.41</b>
	<b>Sub-Department 817 - Grounds Maintenance Totals</b>	<b>\$152,508.00</b>	<b>\$6,998.72</b>	<b>\$97,661.90</b>	<b>\$19,928.00</b>	<b>\$34,918.10</b>	<b>77%</b>	<b>\$100,097.36</b>
	<b>Sub-Department 818 - Parks &amp; Ballfields</b>							
<b>5206</b>								
5206.000	Supplies	.00	.00	.00	.00	.00	+++	719.00
	<b>5206 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$719.00</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	.00	.00	.00	.00	.00	+++	35.51
	<b>5207 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$35.51</b>
	<b>Sub-Department 818 - Parks &amp; Ballfields Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$754.51</b>
	<b>Department 034 - Recreation Totals</b>	<b>\$673,971.09</b>	<b>\$40,609.99</b>	<b>\$366,887.55</b>	<b>\$19,928.00</b>	<b>\$287,155.54</b>	<b>57%</b>	<b>\$615,103.03</b>
<b>Department 035 - Building Officials</b>								
<b>Sub-Department 800 - Administration</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	120,690.20	11,288.54	75,072.01	.00	45,618.19	62	106,167.40
5110.002	Holidays	.00	476.56	4,481.88	.00	(4,481.88)	+++	5,342.45
5110.003	Sick Leave	.00	26.10	2,512.83	.00	(2,512.83)	+++	2,882.48
5110.010	Temp Wages	.00	.00	1,725.00	.00	(1,725.00)	+++	450.00
	<b>5110 - Totals</b>	<b>\$120,690.20</b>	<b>\$11,791.20</b>	<b>\$83,791.72</b>	<b>\$0.00</b>	<b>\$36,898.48</b>	<b>69%</b>	<b>\$114,842.33</b>
<b>5120</b>								
5120.001	Annual Leave	2,711.00	1,474.58	7,948.70	.00	(5,237.70)	293	7,560.53
5120.002	SBS	7,533.80	816.26	5,651.30	.00	1,882.50	75	7,540.05
5120.003	Medicare	1,782.07	193.08	1,336.78	.00	445.29	75	1,783.52



# Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	<b>Governmental Funds</b>							
Fund Type	<b>General Fund</b>							
Fund	<b>100 - General Fund</b>							
	<b>EXPENSE</b>							
Division	<b>530 - Public Works</b>							
Department	<b>035 - Building Officials</b>							
Sub-Department	<b>800 - Administration</b>							
5120.004	PERS	26,442.00	2,918.47	19,693.36	.00	6,748.64	74	32,192.95
5120.005	Health Insurance	31,709.60	2,131.02	23,270.70	.00	8,438.90	73	28,735.01
5120.006	Life Insurance	22.20	1.85	16.65	.00	5.55	75	22.20
5120.007	Workmen's Compensation	5,901.48	653.81	4,420.65	.00	1,480.83	75	5,822.38
	<b>5120 - Totals</b>	<b>\$76,102.15</b>	<b>\$8,189.07</b>	<b>\$62,338.14</b>	<b>\$0.00</b>	<b>\$13,764.01</b>	<b>82%</b>	<b>\$83,656.64</b>
<b>5201</b>								
5201.000	Training and Travel	14,000.00	1,122.75	5,037.73	.00	8,962.27	36	12,204.97
	<b>5201 - Totals</b>	<b>\$14,000.00</b>	<b>\$1,122.75</b>	<b>\$5,037.73</b>	<b>\$0.00</b>	<b>\$8,962.27</b>	<b>36%</b>	<b>\$12,204.97</b>
<b>5204</b>								
5204.001	Cell Phone Stipend	600.00	50.00	450.00	.00	150.00	75	600.00
	<b>5204 - Totals</b>	<b>\$600.00</b>	<b>\$50.00</b>	<b>\$450.00</b>	<b>\$0.00</b>	<b>\$150.00</b>	<b>75%</b>	<b>\$600.00</b>
<b>5206</b>								
5206.000	Supplies	550.00	17.00	67.64	.00	482.36	12	1,490.59
	<b>5206 - Totals</b>	<b>\$550.00</b>	<b>\$17.00</b>	<b>\$67.64</b>	<b>\$0.00</b>	<b>\$482.36</b>	<b>12%</b>	<b>\$1,490.59</b>
<b>5211</b>								
5211.000	Data Processing Fees	14,722.00	1,226.83	11,041.47	.00	3,680.53	75	13,154.04
	<b>5211 - Totals</b>	<b>\$14,722.00</b>	<b>\$1,226.83</b>	<b>\$11,041.47</b>	<b>\$0.00</b>	<b>\$3,680.53</b>	<b>75%</b>	<b>\$13,154.04</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	750.00	.00	.00	.00	750.00	0	750.00
	<b>5212 - Totals</b>	<b>\$750.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$750.00</b>	<b>0%</b>	<b>\$750.00</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	6,805.00	786.06	7,590.21	.00	(785.21)	112	10,180.74
	<b>5221 - Totals</b>	<b>\$6,805.00</b>	<b>\$786.06</b>	<b>\$7,590.21</b>	<b>\$0.00</b>	<b>(\$785.21)</b>	<b>112%</b>	<b>\$10,180.74</b>
<b>5223</b>								
5223.000	Tools & Small Equipment	200.00	.00	.00	.00	200.00	0	60.88
	<b>5223 - Totals</b>	<b>\$200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$200.00</b>	<b>0%</b>	<b>\$60.88</b>
<b>5224</b>								
5224.000	Dues & Publications	1,450.00	.00	384.02	.00	1,065.98	26	734.63
	<b>5224 - Totals</b>	<b>\$1,450.00</b>	<b>\$0.00</b>	<b>\$384.02</b>	<b>\$0.00</b>	<b>\$1,065.98</b>	<b>26%</b>	<b>\$734.63</b>
<b>5226</b>								
5226.000	Advertising	250.00	.00	96.30	.00	153.70	39	280.50
	<b>5226 - Totals</b>	<b>\$250.00</b>	<b>\$0.00</b>	<b>\$96.30</b>	<b>\$0.00</b>	<b>\$153.70</b>	<b>39%</b>	<b>\$280.50</b>
	<b>Sub-Department 800 - Administration Totals</b>	<b>\$236,119.35</b>	<b>\$23,182.91</b>	<b>\$170,797.23</b>	<b>\$0.00</b>	<b>\$65,322.12</b>	<b>72%</b>	<b>\$237,955.32</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
<b>EXPENSE</b>								
Division <b>530 - Public Works</b>								
Department <b>035 - Building Officials</b> Totals		\$236,119.35	\$23,182.91	\$170,797.23	\$0.00	\$65,322.12	72%	\$237,955.32
Division <b>530 - Public Works</b> Totals		\$4,173,081.83	\$361,621.85	\$2,489,502.96	\$22,771.45	\$1,660,807.42	60%	\$3,554,360.68
Division <b>540 - Public Service</b>								
Department <b>041 - Library</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	352,518.56	36,117.53	207,838.40	.00	144,680.16	59	295,631.52
5110.002	Holidays	.00	1,347.76	11,774.72	.00	(11,774.72)	+++	16,623.03
5110.003	Sick Leave	.00	2,546.69	8,093.36	.00	(8,093.36)	+++	22,983.69
5110.004	Overtime	1,000.00	.00	1,390.75	.00	(390.75)	139	653.52
5110.010	Temp Wages	4,000.00	1,804.49	15,641.04	.00	(11,641.04)	391	13,327.18
<b>5110 - Totals</b>		\$357,518.56	\$41,816.47	\$244,738.27	\$0.00	\$112,780.29	68%	\$349,218.94
<b>5120</b>								
5120.001	Annual Leave	18,815.00	1,156.81	20,322.94	.00	(1,507.94)	108	36,881.19
5120.002	SBS	22,824.06	2,635.78	16,255.86	.00	6,568.20	71	23,686.40
5120.003	Medicare	5,398.85	623.48	3,845.26	.00	1,553.59	71	5,602.77
5120.004	PERS	76,893.74	8,824.66	53,799.28	.00	23,094.46	70	93,987.73
5120.005	Health Insurance	78,223.32	4,674.08	46,991.62	.00	31,231.70	60	69,036.29
5120.006	Life Insurance	106.20	7.67	73.72	.00	32.48	69	105.02
5120.007	Workmen's Compensation	2,085.84	247.45	1,532.19	.00	553.65	73	2,098.59
<b>5120 - Totals</b>		\$204,347.01	\$18,169.93	\$142,820.87	\$0.00	\$61,526.14	70%	\$231,397.99
<b>5201</b>								
5201.000	Training and Travel	1,800.00	854.00	4,855.96	.00	(3,055.96)	270	2,366.41
<b>5201 - Totals</b>		\$1,800.00	\$854.00	\$4,855.96	\$0.00	(\$3,055.96)	270%	\$2,366.41
<b>5203</b>								
5203.001	Electric	15,000.00	2,637.16	15,258.41	.00	(258.41)	102	20,139.25
<b>5203 - Totals</b>		\$15,000.00	\$2,637.16	\$15,258.41	\$0.00	(\$258.41)	102%	\$20,139.25
<b>5204</b>								
5204.000	Telephone	1,500.00	.00	(26.39)	.00	1,526.39	(2)	498.80
5204.001	Cell Phone Stipend	.00	25.00	125.00	.00	(125.00)	+++	300.00
<b>5204 - Totals</b>		\$1,500.00	\$25.00	\$98.61	\$0.00	\$1,401.39	7%	\$798.80
<b>5205</b>								
5205.000	Insurance	14,800.00	.00	16,560.03	.00	(1,760.03)	112	15,187.81
<b>5205 - Totals</b>		\$14,800.00	\$0.00	\$16,560.03	\$0.00	(\$1,760.03)	112%	\$15,187.81



# Income Statement

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Account	Account Description		YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	<b>Governmental Funds</b>								
Fund Type	<b>General Fund</b>								
Fund	<b>100 - General Fund</b>								
	<b>EXPENSE</b>								
	Division <b>540 - Public Service</b>								
	Department <b>041 - Library</b>								
<b>5206</b>									
5206.000	Supplies		20,000.00	961.06	9,219.91	1,167.16	9,612.93	52	17,877.65
		<b>5206 - Totals</b>	<b>\$20,000.00</b>	<b>\$961.06</b>	<b>\$9,219.91</b>	<b>\$1,167.16</b>	<b>\$9,612.93</b>	<b>52%</b>	<b>\$17,877.65</b>
<b>5207</b>									
5207.000	Repairs & Maintenance		1,000.00	.00	.00	.00	1,000.00	0	.00
		<b>5207 - Totals</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5208</b>									
5208.000	Bldg Repair & Maint		13,800.00	6,563.55	16,952.73	.00	(3,152.73)	123	17,562.26
		<b>5208 - Totals</b>	<b>\$13,800.00</b>	<b>\$6,563.55</b>	<b>\$16,952.73</b>	<b>\$0.00</b>	<b>(\$3,152.73)</b>	<b>123%</b>	<b>\$17,562.26</b>
<b>5211</b>									
5211.000	Data Processing Fees		110,189.00	9,182.42	82,641.78	.00	27,547.22	75	93,603.00
		<b>5211 - Totals</b>	<b>\$110,189.00</b>	<b>\$9,182.42</b>	<b>\$82,641.78</b>	<b>\$0.00</b>	<b>\$27,547.22</b>	<b>75%</b>	<b>\$93,603.00</b>
<b>5212</b>									
5212.000	Contracted/Purchased Serv		52,840.00	6,134.57	46,772.94	375.47	5,691.59	89	48,387.12
		<b>5212 - Totals</b>	<b>\$52,840.00</b>	<b>\$6,134.57</b>	<b>\$46,772.94</b>	<b>\$375.47</b>	<b>\$5,691.59</b>	<b>89%</b>	<b>\$48,387.12</b>
<b>5222</b>									
5222.000	Postage		15,000.00	2,000.00	6,000.00	.00	9,000.00	40	12,072.30
		<b>5222 - Totals</b>	<b>\$15,000.00</b>	<b>\$2,000.00</b>	<b>\$6,000.00</b>	<b>\$0.00</b>	<b>\$9,000.00</b>	<b>40%</b>	<b>\$12,072.30</b>
<b>5223</b>									
5223.000	Tools & Small Equipment		500.00	.00	.00	.00	500.00	0	620.85
		<b>5223 - Totals</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>0%</b>	<b>\$620.85</b>
<b>5224</b>									
5224.000	Dues & Publications		1,500.00	11.55	841.85	66.15	592.00	61	5,239.00
		<b>5224 - Totals</b>	<b>\$1,500.00</b>	<b>\$11.55</b>	<b>\$841.85</b>	<b>\$66.15</b>	<b>\$592.00</b>	<b>61%</b>	<b>\$5,239.00</b>
<b>5226</b>									
5226.000	Advertising		200.00	.00	2,128.45	.00	(1,928.45)	1,064	2,275.00
		<b>5226 - Totals</b>	<b>\$200.00</b>	<b>\$0.00</b>	<b>\$2,128.45</b>	<b>\$0.00</b>	<b>(\$1,928.45)</b>	<b>1,064%</b>	<b>\$2,275.00</b>
<b>5227</b>									
5227.002	Rent-Equipment		200.00	.00	144.90	.00	55.10	72	345.00
		<b>5227 - Totals</b>	<b>\$200.00</b>	<b>\$0.00</b>	<b>\$144.90</b>	<b>\$0.00</b>	<b>\$55.10</b>	<b>72%</b>	<b>\$345.00</b>
<b>5240</b>									
5240.000	Books & Publications		62,615.74	3,468.26	34,040.35	15,401.65	13,173.74	79	48,428.17
		<b>5240 - Totals</b>	<b>\$62,615.74</b>	<b>\$3,468.26</b>	<b>\$34,040.35</b>	<b>\$15,401.65</b>	<b>\$13,173.74</b>	<b>79%</b>	<b>\$48,428.17</b>



# Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
<b>EXPENSE</b>								
Division <b>540 - Public Service</b>								
Department <b>041 - Library</b>								
<b>5290</b>								
5290.000	Other Expenses	3,500.00	25.00	127.94	.00	3,372.06	4	3,394.58
	<b>5290 - Totals</b>	<b>\$3,500.00</b>	<b>\$25.00</b>	<b>\$127.94</b>	<b>\$0.00</b>	<b>\$3,372.06</b>	<b>4%</b>	<b>\$3,394.58</b>
	Department <b>041 - Library Totals</b>	<b>\$876,310.31</b>	<b>\$91,848.97</b>	<b>\$623,203.00</b>	<b>\$17,010.43</b>	<b>\$236,096.88</b>	<b>73%</b>	<b>\$868,914.13</b>
Department <b>043 - Centennial Building</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	194,054.60	20,286.28	140,608.28	.00	53,446.32	72	171,331.03
5110.002	Holidays	.00	964.24	7,223.19	.00	(7,223.19)	+++	6,440.40
5110.003	Sick Leave	.00	1,182.80	2,514.12	.00	(2,514.12)	+++	784.58
5110.004	Overtime	3,500.00	75.19	1,999.59	.00	1,500.41	57	1,503.35
5110.010	Temp Wages	.00	.00	.00	.00	.00	+++	938.00
	<b>5110 - Totals</b>	<b>\$197,554.60</b>	<b>\$22,508.51</b>	<b>\$152,345.18</b>	<b>\$0.00</b>	<b>\$45,209.42</b>	<b>77%</b>	<b>\$180,997.36</b>
<b>5120</b>								
5120.001	Annual Leave	7,543.00	4,102.56	12,475.96	.00	(4,932.96)	165	22,774.90
5120.002	SBS	12,450.48	1,631.25	10,103.46	.00	2,347.02	81	12,467.19
5120.003	Medicare	1,873.79	258.39	1,582.58	.00	291.21	84	1,856.33
5120.004	PERS	43,022.48	5,854.44	35,591.70	.00	7,430.78	83	51,525.63
5120.005	Health Insurance	64,925.08	7,067.87	58,325.91	.00	6,599.17	90	43,989.67
5120.006	Life Insurance	51.04	5.39	46.15	.00	4.89	90	47.49
5120.007	Workmen's Compensation	10,013.07	1,362.49	8,282.28	.00	1,730.79	83	9,844.04
	<b>5120 - Totals</b>	<b>\$139,878.94</b>	<b>\$20,282.39</b>	<b>\$126,408.04</b>	<b>\$0.00</b>	<b>\$13,470.90</b>	<b>90%</b>	<b>\$142,505.25</b>
<b>5203</b>								
5203.001	Electric	25,000.00	5,463.29	39,315.12	.00	(14,315.12)	157	50,886.94
5203.005	Heating Fuel	.00	.00	.00	.00	.00	+++	483.26
	<b>5203 - Totals</b>	<b>\$25,000.00</b>	<b>\$5,463.29</b>	<b>\$39,315.12</b>	<b>\$0.00</b>	<b>(\$14,315.12)</b>	<b>157%</b>	<b>\$51,370.20</b>
<b>5204</b>								
5204.000	Telephone	1,000.00	.00	.00	.00	1,000.00	0	.00
	<b>5204 - Totals</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5205</b>								
5205.000	Insurance	15,900.00	.00	20,392.98	.00	(4,492.98)	128	18,173.51
	<b>5205 - Totals</b>	<b>\$15,900.00</b>	<b>\$0.00</b>	<b>\$20,392.98</b>	<b>\$0.00</b>	<b>(\$4,492.98)</b>	<b>128%</b>	<b>\$18,173.51</b>





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Include Rollup Account/Rollup to Account

Account	Account Description		YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>									
Fund Type <b>General Fund</b>									
Fund <b>100 - General Fund</b>									
EXPENSE									
Division <b>540 - Public Service</b>									
Department <b>043 - Centennial Building</b>									
<b>5206</b>									
5206.000	Supplies		10,138.00	120.47	6,688.18	.00	3,449.82	66	9,071.66
		<b>5206 - Totals</b>	\$10,138.00	\$120.47	\$6,688.18	\$0.00	\$3,449.82	66%	\$9,071.66
<b>5207</b>									
5207.000	Repairs & Maintenance		6,048.00	155.83	2,435.35	.00	3,612.65	40	1,742.58
		<b>5207 - Totals</b>	\$6,048.00	\$155.83	\$2,435.35	\$0.00	\$3,612.65	40%	\$1,742.58
<b>5208</b>									
5208.000	Bldg Repair & Maint		27,500.00	.00	14,411.31	.00	13,088.69	52	13,950.59
		<b>5208 - Totals</b>	\$27,500.00	\$0.00	\$14,411.31	\$0.00	\$13,088.69	52%	\$13,950.59
<b>5211</b>									
5211.000	Data Processing Fees		57,426.00	4,785.50	43,069.50	.00	14,356.50	75	26,307.96
		<b>5211 - Totals</b>	\$57,426.00	\$4,785.50	\$43,069.50	\$0.00	\$14,356.50	75%	\$26,307.96
<b>5212</b>									
5212.000	Contracted/Purchased Serv		6,500.00	.00	(515.75)	.00	7,015.75	(8)	34,827.37
		<b>5212 - Totals</b>	\$6,500.00	\$0.00	(\$515.75)	\$0.00	\$7,015.75	(8%)	\$34,827.37
<b>5223</b>									
5223.000	Tools & Small Equipment		.00	.00	.00	.00	.00	+++	46.96
		<b>5223 - Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$46.96
<b>5226</b>									
5226.000	Advertising		.00	.00	1,327.15	.00	(1,327.15)	+++	2,126.55
		<b>5226 - Totals</b>	\$0.00	\$0.00	\$1,327.15	\$0.00	(\$1,327.15)	+++	\$2,126.55
<b>5290</b>									
5290.000	Other Expenses		500.00	.00	580.00	.00	(80.00)	116	1,167.50
		<b>5290 - Totals</b>	\$500.00	\$0.00	\$580.00	\$0.00	(\$80.00)	116%	\$1,167.50
		Department <b>043 - Centennial Building Totals</b>	\$487,445.54	\$53,315.99	\$406,457.06	\$0.00	\$80,988.48	83%	\$482,287.49
Department <b>047 - Senior Citizens</b>									
<b>5203</b>									
5203.001	Electric		19,500.00	2,124.12	14,414.67	.00	5,085.33	74	21,840.68
		<b>5203 - Totals</b>	\$19,500.00	\$2,124.12	\$14,414.67	\$0.00	\$5,085.33	74%	\$21,840.68
<b>5204</b>									
5204.000	Telephone		220.00	231.94	1,891.42	.00	(1,671.42)	860	2,245.23
		<b>5204 - Totals</b>	\$220.00	\$231.94	\$1,891.42	\$0.00	(\$1,671.42)	860%	\$2,245.23



# Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Governmental Funds</b>								
Fund Type <b>General Fund</b>								
Fund <b>100 - General Fund</b>								
EXPENSE								
Division <b>540 - Public Service</b>								
Department <b>047 - Senior Citizens</b>								
<b>5205</b>								
5205.000	Insurance	1,925.00	.00	1,603.44	.00	321.56	83	1,074.87
	<b>5205 - Totals</b>	<b>\$1,925.00</b>	<b>\$0.00</b>	<b>\$1,603.44</b>	<b>\$0.00</b>	<b>\$321.56</b>	<b>83%</b>	<b>\$1,074.87</b>
<b>5206</b>								
5206.000	Supplies	3,080.00	303.65	2,033.83	.00	1,046.17	66	3,053.76
	<b>5206 - Totals</b>	<b>\$3,080.00</b>	<b>\$303.65</b>	<b>\$2,033.83</b>	<b>\$0.00</b>	<b>\$1,046.17</b>	<b>66%</b>	<b>\$3,053.76</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	3,000.00	.00	.00	.00	3,000.00	0	.00
	<b>5207 - Totals</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5208</b>								
5208.000	Bldg Repair & Maint	20,000.00	11,507.49	18,852.78	.00	1,147.22	94	60,788.33
	<b>5208 - Totals</b>	<b>\$20,000.00</b>	<b>\$11,507.49</b>	<b>\$18,852.78</b>	<b>\$0.00</b>	<b>\$1,147.22</b>	<b>94%</b>	<b>\$60,788.33</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	38,000.00	1,784.57	20,702.10	.00	17,297.90	54	34,691.60
	<b>5221 - Totals</b>	<b>\$38,000.00</b>	<b>\$1,784.57</b>	<b>\$20,702.10</b>	<b>\$0.00</b>	<b>\$17,297.90</b>	<b>54%</b>	<b>\$34,691.60</b>
	Department <b>047 - Senior Citizens Totals</b>	<b>\$85,725.00</b>	<b>\$15,951.77</b>	<b>\$59,498.24</b>	<b>\$0.00</b>	<b>\$26,226.76</b>	<b>69%</b>	<b>\$123,694.47</b>
	Division <b>540 - Public Service Totals</b>	<b>\$1,449,480.85</b>	<b>\$161,116.73</b>	<b>\$1,089,158.30</b>	<b>\$17,010.43</b>	<b>\$343,312.12</b>	<b>76%</b>	<b>\$1,474,896.09</b>
Division <b>545 - Contingency</b>								
Department <b>050 - Contingency</b>								
<b>5206</b>								
5206.000	Supplies	.00	.00	.00	.00	.00	+++	2,328.83
	<b>5206 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$2,328.83</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	.00	.00	(4,096.92)	.00	4,096.92	+++	622,168.89
	<b>5212 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$4,096.92)</b>	<b>\$0.00</b>	<b>\$4,096.92</b>	<b>+++</b>	<b>\$622,168.89</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	.00	.00	.00	.00	.00	+++	2,804.00
	<b>5221 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$2,804.00</b>
<b>5223</b>								
5223.000	Tools & Small Equipment	.00	.00	.00	.00	.00	+++	316.92
	<b>5223 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$316.92</b>



# Income Statement

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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	<b>Governmental Funds</b>							
Fund Type	<b>General Fund</b>							
Fund	<b>100 - General Fund</b>							
	<b>EXPENSE</b>							
	Division <b>545 - Contingency</b>							
	Department <b>050 - Contingency</b>							
<b>5290</b>								
5290.000	Other Expenses	.00	.00	.00	.00	.00	+++	1,396.59
	<b>5290 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$1,396.59</b>
	Department <b>050 - Contingency Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$4,096.92)</b>	<b>\$0.00</b>	<b>\$4,096.92</b>	<b>+++</b>	<b>\$629,015.23</b>
	Division <b>545 - Contingency Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$4,096.92)</b>	<b>\$0.00</b>	<b>\$4,096.92</b>	<b>+++</b>	<b>\$629,015.23</b>
	Division <b>550 - Other</b>							
	Department <b>650 - Debt Payments</b>							
	Sub-Department <b>951 - General</b>							
<b>5295</b>								
5295.000	Interest Expense	8,462.00	2,444.21	4,895.48	.00	3,566.52	58	12,626.24
	<b>5295 - Totals</b>	<b>\$8,462.00</b>	<b>\$2,444.21</b>	<b>\$4,895.48</b>	<b>\$0.00</b>	<b>\$3,566.52</b>	<b>58%</b>	<b>\$12,626.24</b>
<b>7301</b>								
7301.000	Note Principal Payments	53,342.00	13,231.08	22,309.85	.00	31,032.15	42	22,309.77
	<b>7301 - Totals</b>	<b>\$53,342.00</b>	<b>\$13,231.08</b>	<b>\$22,309.85</b>	<b>\$0.00</b>	<b>\$31,032.15</b>	<b>42%</b>	<b>\$22,309.77</b>
	Sub-Department <b>951 - General Totals</b>	<b>\$61,804.00</b>	<b>\$15,675.29</b>	<b>\$27,205.33</b>	<b>\$0.00</b>	<b>\$34,598.67</b>	<b>44%</b>	<b>\$34,936.01</b>
	Department <b>650 - Debt Payments Totals</b>	<b>\$61,804.00</b>	<b>\$15,675.29</b>	<b>\$27,205.33</b>	<b>\$0.00</b>	<b>\$34,598.67</b>	<b>44%</b>	<b>\$34,936.01</b>
	Department <b>660 - Support Payments</b>							
	Sub-Department <b>952 - School</b>							
<b>5208</b>								
5208.000	Bldg Repair & Maint	150,000.00	.00	.00	.00	150,000.00	0	150,000.00
	<b>5208 - Totals</b>	<b>\$150,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$150,000.00</b>	<b>0%</b>	<b>\$150,000.00</b>
<b>5290</b>								
5290.000	Other Expenses	6,578,292.00	548,191.00	4,933,719.00	.00	1,644,573.00	75	6,617,520.96
	<b>5290 - Totals</b>	<b>\$6,578,292.00</b>	<b>\$548,191.00</b>	<b>\$4,933,719.00</b>	<b>\$0.00</b>	<b>\$1,644,573.00</b>	<b>75%</b>	<b>\$6,617,520.96</b>
	Sub-Department <b>952 - School Totals</b>	<b>\$6,728,292.00</b>	<b>\$548,191.00</b>	<b>\$4,933,719.00</b>	<b>\$0.00</b>	<b>\$1,794,573.00</b>	<b>73%</b>	<b>\$6,767,520.96</b>



# Income Statement

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Include Rollup Account/Rollup to Account

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Fund Category	<b>Governmental Funds</b>							
Fund Type	<b>General Fund</b>							
Fund	<b>100 - General Fund</b>							
	<b>EXPENSE</b>							
Division	<b>550 - Other</b>							
Department	<b>660 - Support Payments</b>							
Sub-Department	<b>953 - Hospital</b>							
<b>5290</b>								
5290.000	Other Expenses	306,863.00	37,400.94	226,221.62	.00	80,641.38	74	109,429.00
	<b>5290 - Totals</b>	\$306,863.00	\$37,400.94	\$226,221.62	\$0.00	\$80,641.38	74%	\$109,429.00
	Sub-Department <b>953 - Hospital Totals</b>	\$306,863.00	\$37,400.94	\$226,221.62	\$0.00	\$80,641.38	74%	\$109,429.00
	Department <b>660 - Support Payments Totals</b>	\$7,035,155.00	\$585,591.94	\$5,159,940.62	\$0.00	\$1,875,214.38	73%	\$6,876,949.96
	Department <b>670 - Fixed Assets</b>							
<b>7108</b>								
7108.000	Fixed Assets-Furniture	15,000.00	.00	13,999.20	.00	1,000.80	93	.00
	<b>7108 - Totals</b>	\$15,000.00	\$0.00	\$13,999.20	\$0.00	\$1,000.80	93%	\$0.00
	Department <b>670 - Fixed Assets Totals</b>	\$15,000.00	\$0.00	\$13,999.20	\$0.00	\$1,000.80	93%	\$0.00
	Department <b>680 - Transfer to Other Funds</b>							
<b>7200</b>								
7200.000	Interfund Transfers Out	4,199,474.00	14,332.25	2,512,496.75	.00	1,686,977.25	60	5,336,017.14
	<b>7200 - Totals</b>	\$4,199,474.00	\$14,332.25	\$2,512,496.75	\$0.00	\$1,686,977.25	60%	\$5,336,017.14
	Department <b>680 - Transfer to Other Funds Totals</b>	\$4,199,474.00	\$14,332.25	\$2,512,496.75	\$0.00	\$1,686,977.25	60%	\$5,336,017.14
	Division <b>550 - Other Totals</b>	\$11,311,433.00	\$615,599.48	\$7,713,641.90	\$0.00	\$3,597,791.10	68%	\$12,247,903.11
	<b>EXPENSE TOTALS</b>	\$28,449,962.81	\$2,047,409.15	\$19,280,425.25	\$72,754.57	\$9,096,782.99	68%	\$29,397,426.23
	Fund <b>100 - General Fund Totals</b>							
	<b>REVENUE TOTALS</b>	26,482,400.00	1,339,274.23	19,565,433.31	.00	6,916,966.69	74%	29,031,439.30
	<b>EXPENSE TOTALS</b>	28,449,962.81	2,047,409.15	19,280,425.25	72,754.57	9,096,782.99	68%	29,397,426.23
	Fund <b>100 - General Fund Net Gain (Loss)</b>	(\$1,967,562.81)	(\$708,134.92)	\$285,008.06	(\$72,754.57)	\$2,179,816.30	(11%)	(\$365,986.93)
	Fund Type <b>General Fund Totals</b>							
	<b>REVENUE TOTALS</b>	26,482,400.00	1,339,274.23	19,565,433.31	.00	6,916,966.69	74%	29,031,439.30
	<b>EXPENSE TOTALS</b>	28,449,962.81	2,047,409.15	19,280,425.25	72,754.57	9,096,782.99	68%	29,397,426.23
	Fund Type <b>General Fund Net Gain (Loss)</b>	(\$1,967,562.81)	(\$708,134.92)	\$285,008.06	(\$72,754.57)	\$2,179,816.30	(11%)	(\$365,986.93)
	Fund Category <b>Governmental Funds Totals</b>							
	<b>REVENUE TOTALS</b>	26,482,400.00	1,339,274.23	19,565,433.31	.00	6,916,966.69	74%	29,031,439.30
	<b>EXPENSE TOTALS</b>	28,449,962.81	2,047,409.15	19,280,425.25	72,754.57	9,096,782.99	68%	29,397,426.23



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
	Fund Category <b>Governmental Funds</b> Net Gain (Loss)	(\$1,967,562.81)	(\$708,134.92)	\$285,008.06	(\$72,754.57)	\$2,179,816.30	(11%)	(\$365,986.93)
	Grand Totals							
	REVENUE TOTALS	26,482,400.00	1,339,274.23	19,565,433.31	.00	6,916,966.69	74%	29,031,439.30
	EXPENSE TOTALS	28,449,962.81	2,047,409.15	19,280,425.25	72,754.57	9,096,782.99	68%	29,397,426.23
	Grand Total Net Gain (Loss)	(\$1,967,562.81)	(\$708,134.92)	\$285,008.06	(\$72,754.57)	\$2,179,816.30	(11%)	(\$365,986.93)



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category <b>Governmental Funds</b>							
Fund Type <b>Capital Projects Funds</b>							
Fund <b>700 - Capital Projects-General</b>							
REVENUE							
Division <b>300 - Revenue</b>							
Department <b>310 - State Revenue</b>							
<b>3101</b>							
3101.005	Grant Revenue	.00	97,215.39	469,590.01	(469,590.01)	+++	4,610,102.96
<b>3101 - Totals</b>		<b>\$0.00</b>	<b>\$97,215.39</b>	<b>\$469,590.01</b>	<b>(\$469,590.01)</b>	<b>+++</b>	<b>\$4,610,102.96</b>
Department <b>310 - State Revenue</b> Totals		\$0.00	\$97,215.39	\$469,590.01	(\$469,590.01)	+++	\$4,610,102.96
Department <b>315 - Federal Revenue</b>							
<b>3151</b>							
3151.003	Grant Revenue	2,017,789.00	32,050.25	85,168.16	1,932,620.84	4	19,270.30
<b>3151 - Totals</b>		<b>\$2,017,789.00</b>	<b>\$32,050.25</b>	<b>\$85,168.16</b>	<b>\$1,932,620.84</b>	<b>4%</b>	<b>\$19,270.30</b>
Department <b>315 - Federal Revenue</b> Totals		\$2,017,789.00	\$32,050.25	\$85,168.16	\$1,932,620.84	4%	\$19,270.30
Department <b>380 - Miscellaneous</b>							
<b>3807</b>							
3807.000	Miscellaneous	222,575.00	.00	.00	222,575.00	0	.00
<b>3807 - Totals</b>		<b>\$222,575.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$222,575.00</b>	<b>0%</b>	<b>\$0.00</b>
Department <b>380 - Miscellaneous</b> Totals		\$222,575.00	\$0.00	\$0.00	\$222,575.00	0%	\$0.00
Department <b>390 - Cash Basis Receipts</b>							
<b>3950</b>							
3950.100	Transfer In General Fund	1,375,000.00	.00	1,300,000.00	75,000.00	95	1,650,000.00
3950.194	Transfer In Comm Pass Tax	.00	.00	.00	.00	+++	282,300.00
<b>3950 - Totals</b>		<b>\$1,375,000.00</b>	<b>\$0.00</b>	<b>\$1,300,000.00</b>	<b>\$75,000.00</b>	<b>95%</b>	<b>\$1,932,300.00</b>
Department <b>390 - Cash Basis Receipts</b> Totals		\$1,375,000.00	\$0.00	\$1,300,000.00	\$75,000.00	95%	\$1,932,300.00
Division <b>300 - Revenue</b> Totals		<b>\$3,615,364.00</b>	<b>\$129,265.64</b>	<b>\$1,854,758.17</b>	<b>\$1,760,605.83</b>	<b>51%</b>	<b>\$6,561,673.26</b>
REVENUE TOTALS		\$3,615,364.00	\$129,265.64	\$1,854,758.17	\$1,760,605.83	51%	\$6,561,673.26
EXPENSE							
Division <b>600 - Operations</b>							
Department <b>630 - Operations</b>							
<b>5206</b>							
5206.000	Supplies	5,037.00	.00	13,089.61	(8,052.61)	260	7,278.20
<b>5206 - Totals</b>		<b>\$5,037.00</b>	<b>\$0.00</b>	<b>\$13,089.61</b>	<b>(\$8,052.61)</b>	<b>260%</b>	<b>\$7,278.20</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	5,521,610.70	94,282.27	1,932,247.84	3,589,362.86	35	6,100,963.52
<b>5212 - Totals</b>		<b>\$5,521,610.70</b>	<b>\$94,282.27</b>	<b>\$1,932,247.84</b>	<b>\$3,589,362.86</b>	<b>35%</b>	<b>\$6,100,963.52</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description		Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	<b>Governmental Funds</b>							
Fund Type	<b>Capital Projects Funds</b>							
Fund	<b>700 - Capital Projects-General</b>							
	<b>EXPENSE</b>							
	Division <b>600 - Operations</b>							
	Department <b>630 - Operations</b>							
<b>5214</b>								
5214.000	Interdepartment Services		.00	88,768.95	219,055.34	(219,055.34)	+++	228,930.14
	<b>5214 - Totals</b>		\$0.00	\$88,768.95	\$219,055.34	(\$219,055.34)	+++	\$228,930.14
<b>5221</b>								
5221.000	Transportation/Vehicles		.00	.00	.00	.00	+++	1,040.00
	<b>5221 - Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,040.00
<b>5290</b>								
5290.000	Other Expenses		.00	.00	248.36	(248.36)	+++	.00
	<b>5290 - Totals</b>		\$0.00	\$0.00	\$248.36	(\$248.36)	+++	\$0.00
	Department <b>630 - Operations Totals</b>		\$5,526,647.70	\$183,051.22	\$2,164,641.15	\$3,362,006.55	39%	\$6,338,211.86
	Department <b>670 - Fixed Assets</b>							
<b>7150</b>								
7150.000	Capitalized Cont/Services		.00	.00	.00	.00	+++	30,149.64
	<b>7150 - Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$30,149.64
	Department <b>670 - Fixed Assets Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$30,149.64
	Department <b>680 - Transfer to Other Funds</b>							
<b>7200</b>								
7200.000	Interfund Transfers Out		.00	.00	.00	.00	+++	1,308,666.00
	<b>7200 - Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,308,666.00
	Department <b>680 - Transfer to Other Funds Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,308,666.00
	Division <b>600 - Operations Totals</b>		\$5,526,647.70	\$183,051.22	\$2,164,641.15	\$3,362,006.55	39%	\$7,677,027.50
	<b>EXPENSE TOTALS</b>		\$5,526,647.70	\$183,051.22	\$2,164,641.15	\$3,362,006.55	39%	\$7,677,027.50
	Fund <b>700 - Capital Projects-General Totals</b>		3,615,364.00	129,265.64	1,854,758.17	1,760,605.83	51%	6,561,673.26
	<b>REVENUE TOTALS</b>		5,526,647.70	183,051.22	2,164,641.15	3,362,006.55	39%	7,677,027.50
	<b>EXPENSE TOTALS</b>							
Fund <b>700 - Capital Projects-General</b>	Net Gain (Loss)		(\$1,911,283.70)	(\$53,785.58)	(\$309,882.98)	\$1,601,400.72	16%	(\$1,115,354.24)



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category <b>Governmental Funds</b>							
Fund Type <b>Capital Projects Funds</b> Totals							
	REVENUE TOTALS	3,615,364.00	129,265.64	1,854,758.17	1,760,605.83	51%	6,561,673.26
	EXPENSE TOTALS	5,526,647.70	183,051.22	2,164,641.15	3,362,006.55	39%	7,677,027.50
Fund Type	<b>Capital Projects Funds</b> Net Gain (Loss)	(\$1,911,283.70)	(\$53,785.58)	(\$309,882.98)	\$1,601,400.72	16%	(\$1,115,354.24)
Fund Category <b>Governmental Funds</b> Totals							
	REVENUE TOTALS	3,615,364.00	129,265.64	1,854,758.17	1,760,605.83	51%	6,561,673.26
	EXPENSE TOTALS	5,526,647.70	183,051.22	2,164,641.15	3,362,006.55	39%	7,677,027.50
Fund Category	<b>Governmental Funds</b> Net Gain (Loss)	(\$1,911,283.70)	(\$53,785.58)	(\$309,882.98)	\$1,601,400.72	16%	(\$1,115,354.24)
Grand Totals							
	REVENUE TOTALS	3,615,364.00	129,265.64	1,854,758.17	1,760,605.83	51%	6,561,673.26
	EXPENSE TOTALS	5,526,647.70	183,051.22	2,164,641.15	3,362,006.55	39%	7,677,027.50
	Grand Total Net Gain (Loss)	(\$1,911,283.70)	(\$53,785.58)	(\$309,882.98)	\$1,601,400.72	16%	(\$1,115,354.24)





# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Governmental Funds</b>				
Fund Type	<b>General Fund</b>				
Fund	<b>100 - General Fund</b>				
	<b>ASSETS</b>				
<b>1010</b>					
1010.001	Petty Cash	825.00	825.00	.00	.00
1010.002	Cash Drawers	1,275.00	1,275.00	.00	.00
<b>1010 - Totals</b>		<b>\$2,100.00</b>	<b>\$2,100.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1020</b>					
1020.001	Checking Account- General	6,171,377.33	8,275,053.47	(2,103,676.14)	(25.42)
1020.002	Checking Account-Payroll	(9,687.35)	(26,233.25)	16,545.90	63.07
1020.003	Checking Account-C Card	32,578.07	27,635.07	4,943.00	17.89
1020.010	Money Market - AML Pool	2,655,016.59	2,629,131.19	25,885.40	.98
1020.011	Money Market - FNBA Trust	3,408,238.61	8,748,070.32	(5,339,831.71)	(61.04)
<b>1020 - Totals</b>		<b>\$12,257,523.25</b>	<b>\$19,653,656.80</b>	<b>(\$7,396,133.55)</b>	<b>(37.63%)</b>
<b>1025</b>					
1025.000	Investments	52,172,755.12	42,713,926.50	9,458,828.62	22.14
<b>1025 - Totals</b>		<b>\$52,172,755.12</b>	<b>\$42,713,926.50</b>	<b>\$9,458,828.62</b>	<b>22.14%</b>
<b>1027</b>					
1027.000	Change in FMV-Investments	13,425.00	356,656.00	(343,231.00)	(96.24)
<b>1027 - Totals</b>		<b>\$13,425.00</b>	<b>\$356,656.00</b>	<b>(\$343,231.00)</b>	<b>(96.24%)</b>
<b>1030</b>					
1030.100	Investment-Central Trea.	(51,907,435.80)	(48,846,996.10)	(3,060,439.70)	(6.27)
<b>1030 - Totals</b>		<b>(\$51,907,435.80)</b>	<b>(\$48,846,996.10)</b>	<b>(\$3,060,439.70)</b>	<b>(6.27%)</b>
<b>1050</b>					
1050.000	Accts Rec.-Misc Billing	52,012.92	25,842.15	26,170.77	101.27
1050.010	Accts Rec.-Utility Billing	55,045.04	52,590.24	2,454.80	4.67
1050.025	Accts Rec.-Ambulance	86,270.53	128,860.46	(42,589.93)	(33.05)
1050.050	Accts Rec.-Collections	938,487.14	900,892.77	37,594.37	4.17
1050.060	Accts Rec.- State	2,283.14	.00	2,283.14	+++
1050.070	Accts Rec.- Federal	31,350.10	.00	31,350.10	+++
1050.100	Interest Receivable	306,340.26	296,635.61	9,704.65	3.27
1050.200	Property Tax Receivable	59,620.34	75,001.76	(15,381.42)	(20.51)
1050.500	Interfund Receivable	1,239,602.18	248,019.02	991,583.16	399.80
1050.900	Allowance - Doubtful Acct	(938,487.14)	(900,892.77)	(37,594.37)	(4.17)
<b>1050 - Totals</b>		<b>\$1,832,524.51</b>	<b>\$826,949.24</b>	<b>\$1,005,575.27</b>	<b>121.60%</b>
<b>1060</b>					
1060.020	Advances to Other Funds	200,000.00	250,000.00	(50,000.00)	(20.00)
1060.040	Advances to General Fund	(200,575.00)	(240,685.00)	40,110.00	16.66
<b>1060 - Totals</b>		<b>(\$575.00)</b>	<b>\$9,315.00</b>	<b>(\$9,890.00)</b>	<b>(106.17%)</b>



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Governmental Funds</b>				
Fund Type	<b>General Fund</b>				
Fund	<b>100 - General Fund</b>				
	<b>ASSETS</b>				
<b>1070</b>					
1070.010	Notes Receivable	540,856.72	732,360.76	(191,504.04)	(26.15)
<b>1070 - Totals</b>		<b>\$540,856.72</b>	<b>\$732,360.76</b>	<b>(\$191,504.04)</b>	<b>(26.15%)</b>
<b>1200</b>					
1200.020	Prepaid Insurance	.00	2,652.08	(2,652.08)	(100.00)
1200.030	Prepaid Workers Compensation Insurance	174,347.04	43,309.23	131,037.81	302.56
<b>1200 - Totals</b>		<b>\$174,347.04</b>	<b>\$45,961.31</b>	<b>\$128,385.73</b>	<b>279.33%</b>
<b>ASSETS TOTALS</b>		<b>\$15,085,520.84</b>	<b>\$15,493,929.51</b>	<b>(\$408,408.67)</b>	<b>(2.64%)</b>
	<b>LIABILITIES AND FUND EQUITY</b>				
	<b>LIABILITIES</b>				
<b>2010</b>					
2010.005	Clearing Acct Collections	495.79	.00	495.79	+++
2010.008	Clearing Acct Harbors	(169,490.25)	(146,508.72)	(22,981.53)	(15.69)
2010.011	Clearing Acct Utility Donations	390.00	20.00	370.00	1,850.00
2010.012	Clearing Acct Harb EI Rev	.00	5,066.71	(5,066.71)	(100.00)
2010.025	Clearing Acct Ambulance	(678.00)	(200.48)	(477.52)	(238.19)
2010.040	Pcard Liability	(13,380.54)	76,006.21	(89,386.75)	(117.60)
<b>2010 - Totals</b>		<b>(\$182,663.00)</b>	<b>(\$65,616.28)</b>	<b>(\$117,046.72)</b>	<b>(178.38%)</b>
<b>2023</b>					
2023.000	Retainage Payable	.00	9,959.64	(9,959.64)	(100.00)
<b>2023 - Totals</b>		<b>\$0.00</b>	<b>\$9,959.64</b>	<b>(\$9,959.64)</b>	<b>(100.00%)</b>
<b>2030</b>					
2030.000	Refunds Payable	830.21	(7,617.03)	8,447.24	110.90
<b>2030 - Totals</b>		<b>\$830.21</b>	<b>(\$7,617.03)</b>	<b>\$8,447.24</b>	<b>110.90%</b>
<b>2040</b>					
2040.000	Citation Surcharge - St.	1,195.00	2,027.00	(832.00)	(41.05)
<b>2040 - Totals</b>		<b>\$1,195.00</b>	<b>\$2,027.00</b>	<b>(\$832.00)</b>	<b>(41.05%)</b>
<b>2050</b>					
2050.002	Medicare Tax Payable	.00	12,535.04	(12,535.04)	(100.00)
2050.003	Federal Inc Tax Payable	.00	47,399.83	(47,399.83)	(100.00)
2050.004	PERS Payable	51,850.38	57,326.49	(5,476.11)	(9.55)
2050.005	SBS Insurance Payable	1,125.80	1,134.06	(8.26)	(.73)
2050.006	Deferred Comp Payable	6,205.21	6,815.24	(610.03)	(8.95)
2050.007	Workers Comp Payable	162,771.83	.00	162,771.83	+++
2050.008	Other Payroll Withholding	5,397.66	1,367.73	4,029.93	294.64



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
<b>Fund Category Governmental Funds</b>					
<b>Fund Type General Fund</b>					
<b>Fund 100 - General Fund</b>					
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
2050.009	Union Dues Withheld	3,738.09	3,679.05	59.04	1.60
2050.010	Health Insurance Withheld	20,888.58	19,543.62	1,344.96	6.88
2050.011	Life Insurance Withheld	1,208.31	1,570.77	(362.46)	(23.08)
2050.012	SBS Annuities Payable	165,505.14	163,992.22	1,512.92	.92
2050.013	Health - Employer Payable	275,853.81	230,374.97	45,478.84	19.74
2050.014	Life - Employer Payable	155.84	130.63	25.21	19.30
2050.016	PERS Tier 4	73,504.69	66,067.26	7,437.43	11.26
<b>2050 - Totals</b>		<b>\$768,205.34</b>	<b>\$611,936.91</b>	<b>\$156,268.43</b>	<b>25.54%</b>
<b>2070</b>					
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
<b>2070 - Totals</b>		<b>\$5,558.01</b>	<b>\$5,558.01</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2100</b>					
2100.001	Deposits - Sales Tax	26,844.69	22,608.19	4,236.50	18.74
2100.002	Deposits - Security Bonds	5,500.00	26,000.00	(20,500.00)	(78.85)
<b>2100 - Totals</b>		<b>\$32,344.69</b>	<b>\$48,608.19</b>	<b>(\$16,263.50)</b>	<b>(33.46%)</b>
<b>2700</b>					
2700.000	Deferred Revenue	1,789.07	4,722.94	(2,933.87)	(62.12)
2700.010	Deferred Revenue-Prop Tax	102.00	9,858.66	(9,756.66)	(98.97)
<b>2700 - Totals</b>		<b>\$1,891.07</b>	<b>\$14,581.60</b>	<b>(\$12,690.53)</b>	<b>(87.03%)</b>
<b>LIABILITIES TOTALS</b>		<b>\$627,361.32</b>	<b>\$619,438.04</b>	<b>\$7,923.28</b>	<b>1.28%</b>
<b>FUND EQUITY</b>					
<b>2900</b>					
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	520,741.54	(8,078.13)	(1.55)
2900.100	Committed for Landslide legal & geotech	.00	99,721.35	(99,721.35)	(100.00)
<b>2900 - Totals</b>		<b>(\$103,687.73)</b>	<b>\$4,111.75</b>	<b>(\$107,799.48)</b>	<b>(2,621.74%)</b>
<b>2910</b>					
2910.100	Designated-E911	449,004.00	379,641.00	69,363.00	18.27
<b>2910 - Totals</b>		<b>\$449,004.00</b>	<b>\$379,641.00</b>	<b>\$69,363.00</b>	<b>18.27%</b>
<b>2920</b>					
2920.000	Undesignated/Re. Earnings	12,379,071.05	12,706,342.85	(327,271.80)	(2.58)
<b>2920 - Totals</b>		<b>\$12,379,071.05</b>	<b>\$12,706,342.85</b>	<b>(\$327,271.80)</b>	<b>(2.58%)</b>



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Governmental Funds</b>				
Fund Type	<b>General Fund</b>				
Fund	<b>100 - General Fund</b>				
	<b>FUND EQUITY</b>				
<b>2965</b>					
2965.000	P/Y Encumbrance Control	1,448,764.14	1,448,764.14	.00	.00
	<b>2965 - Totals</b>	<b>\$1,448,764.14</b>	<b>\$1,448,764.14</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$14,173,151.46</b>	<b>\$14,538,859.74</b>	<b>(\$365,708.28)</b>	<b>(2.52%)</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(19,565,433.31)			
	Fund Expenses	19,280,425.25			
	<b>FUND EQUITY TOTALS</b>	<b>\$14,458,159.52</b>	<b>\$14,538,859.74</b>	<b>(\$80,700.22)</b>	<b>(0.56%)</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$15,085,520.84</b>	<b>\$15,158,297.78</b>	<b>(\$72,776.94)</b>	<b>(0.48%)</b>
	Fund <b>100 - General Fund</b> Totals	\$0.00	\$335,631.73	(\$335,631.73)	(100.00%)
	Fund Type <b>General Fund</b> Totals	\$0.00	\$335,631.73	(\$335,631.73)	(100.00%)
	Fund Category <b>Governmental Funds</b> Totals	\$0.00	\$335,631.73	(\$335,631.73)	(100.00%)
	Grand Totals	\$0.00	\$335,631.73	(\$335,631.73)	(100.00%)



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
<b>Fund Category Governmental Funds</b>					
<b>Fund Type Capital Projects Funds</b>					
<b>Fund 700 - Capital Projects-General</b>					
<b>ASSETS</b>					
<b>1030</b>					
1030.100	Investment-Central Trea.	3,792,017.15	3,467,619.91	324,397.24	9.36
<b>1030 - Totals</b>		<b>\$3,792,017.15</b>	<b>\$3,467,619.91</b>	<b>\$324,397.24</b>	<b>9.36%</b>
<b>1050</b>					
1050.060	Accts Rec.- State	97,215.39	.00	97,215.39	+++
1050.070	Accts Rec.- Federal	32,050.25	.00	32,050.25	+++
<b>1050 - Totals</b>		<b>\$129,265.64</b>	<b>\$0.00</b>	<b>\$129,265.64</b>	<b>+++</b>
<b>1590</b>					
1590.000	Construction in Progress	.00	(30,149.31)	30,149.31	100.00
<b>1590 - Totals</b>		<b>\$0.00</b>	<b>(\$30,149.31)</b>	<b>\$30,149.31</b>	<b>100.00%</b>
<b>ASSETS TOTALS</b>		<b>\$3,921,282.79</b>	<b>\$3,437,470.60</b>	<b>\$483,812.19</b>	<b>14.07%</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
<b>2023</b>					
2023.000	Retainage Payable	122,662.69	337,672.82	(215,010.13)	(63.67)
<b>2023 - Totals</b>		<b>\$122,662.69</b>	<b>\$337,672.82</b>	<b>(\$215,010.13)</b>	<b>(63.67%)</b>
<b>2700</b>					
2700.000	Deferred Revenue	.00	27,100.00	(27,100.00)	(100.00)
<b>2700 - Totals</b>		<b>\$0.00</b>	<b>\$27,100.00</b>	<b>(\$27,100.00)</b>	<b>(100.00%)</b>
<b>LIABILITIES TOTALS</b>		<b>\$122,662.69</b>	<b>\$364,772.82</b>	<b>(\$242,110.13)</b>	<b>(66.37%)</b>
<b>FUND EQUITY</b>					
<b>2800</b>					
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
<b>2800 - Totals</b>		<b>\$2,991,449.63</b>	<b>\$2,991,449.63</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2900</b>					
2900.010	Reserve for Encumbrances	1,876,623.36	1,876,623.36	.00	.00
<b>2900 - Totals</b>		<b>\$1,876,623.36</b>	<b>\$1,876,623.36</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2920</b>					
2920.000	Undesignated/Re. Earnings	1,117,053.99	1,196,602.93	(79,548.94)	(6.65)
<b>2920 - Totals</b>		<b>\$1,117,053.99</b>	<b>\$1,196,602.93</b>	<b>(\$79,548.94)</b>	<b>(6.65%)</b>
<b>2965</b>					
2965.000	P/Y Encumbrance Control	(1,876,623.90)	(1,876,623.90)	.00	.00
<b>2965 - Totals</b>		<b>(\$1,876,623.90)</b>	<b>(\$1,876,623.90)</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>		<b>\$4,108,503.08</b>	<b>\$4,188,052.02</b>	<b>(\$79,548.94)</b>	<b>(1.90%)</b>
<b>Prior Year Fund Equity Adjustment</b>		<b>.00</b>			



# Balance Sheet

Through 03/31/18





















Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Governmental Funds</b>				
Fund Type	<b>Capital Projects Funds</b>				
	Fund Revenues	(1,854,758.17)			
	Fund Expenses	2,164,641.15			
	<b>FUND EQUITY TOTALS</b>	\$3,798,620.10	\$4,188,052.02	(\$389,431.92)	(9.30%)
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	\$3,921,282.79	\$4,552,824.84	(\$631,542.05)	(13.87%)
Fund	<b>700 - Capital Projects-General</b> Totals	\$0.00	(\$1,115,354.24)	\$1,115,354.24	100.00%
Fund Type	<b>Capital Projects Funds</b> Totals	\$0.00	(\$1,115,354.24)	\$1,115,354.24	100.00%
Fund Category	<b>Governmental Funds</b> Totals	\$0.00	(\$1,115,354.24)	\$1,115,354.24	100.00%
	Grand Totals	\$0.00	(\$1,115,354.24)	\$1,115,354.24	100.00%

**Electric Fund**  
**Financial Analysis**  
**As Of, And For the Six-Month Period Ending March 31, 2018**

**KPI Dashboard**

Indicator	Amount	Compared To 3/31/2017	Compared To Plan
Revenue	12,553,326	 Increased over last year	 Met Plan
Earnings Before Interest	336,228	 Declined From Last Year	 More Earnings Than Planned
Earnings Before Interest and Depreciation	6,399,569	 Improved over last year	 More Earnings Than Planned
Net Income (Loss)	(3,051,017)	 Net loss larger Than Last Year	 Smaller Loss Than Planned
Total Working Capital	11,057,763	 Declined From Last Year	 Met Plan
Repair Reserve (.01% of PPE)	294,376	 Not Significantly Different	 Met Plan
Working Capital Appropriated For Projects & Unspent Bond Proceeds	12,313,050	 Less than Last Year	 Met Plan
Undesignated Working Capital	(1,550,356)	 Not Significantly Different	 Met Plan
Days Cash on Hand, Total Working Capital	242.51	 Less Than Last Year	 Met Plan
Days Cash on Hand, Undesignated Working Capital	(34.00)	 Less Than Last Year	 Less Than Plan

Electricity consumption as compared to the prior fiscal year fell for quarter 3, though overall year-to-date consumption is up .7% through the end of quarter 3 and operating revenue is up 7.4%. The fund's revenue is currently about 2% under budget for revenue, however this is more than offset by reduced spending, resulting in net income that is, while still negative, \$832,000 better than anticipated for this period.

At this point, it is unlikely that we will meet our FY2018 revenue goals—if consumption remains flat in quarter 4 (as compared to FY2017) the Electric Fund will end the year about \$300,000 to \$400,000 under budgeted revenue. However, unless there are significant increases to spending in quarter 4, savings on the expense side would offset the revenue shortfall and we should still meet or exceed the necessary bond covenant ratio of 1.25.

Of note is that with our current infrastructure we should be setting aside, as a placeholder, the annual amount of depreciation (\$7.7 million) in order to ensure that, when the time comes to replace infrastructure in the future, we have working capital available, if not to fully fund the capital cost, at least to reduce the needed debt load. Our current debt predicament is a result of decades without saving for future capital improvements. With the current debt structure and operating outlays, at our current consumption and rate levels, we are not able to set aside any significant amount of working capital for the future. While our current rates and spending patterns seem sufficient to meet our required bond covenant ratio, in order to address existing deferred maintenance and also to prepare for significant future infrastructure improvements/overhaul, either consumption needs to increase or additional rate increases will be necessary (or, more likely, some combination thereof). Finally, in order to ensure a future in which we do not have to rely as heavily on debt, it will be necessary to make regular adjustments to our electrical rates to ensure that inflationary pressures are being addressed. While increased consumption can certainly offset this, rates also play a big role. It is important that we analyze and model out the future so we know what needs to be done today.

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 to aging infrastructure. The financial condition will slowly improve over time but places the utility at heightened risk of not having enough working capital to respond to unplanned infrastructure failures. Active efforts to increase consumption along with managing rates can lead to further improvement. The sooner positive changes are realized, the better for the long-term health of the fund.



City and Borough of Sitka  
Electric Fund  
Financial Statements  
For The Twelve-Month Period From July 1, 2017 to June 30, 2018  
(Unaudited)

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.0%)	Variance To FY2018 Plan
<b>Income Statement</b>									
<b>Revenue:</b>									
Electricity Sales	4,229,537	3,781,910	4,302,930	-	12,314,377	11,481,118	833,259	12,561,528	(247,151)
Jobbing	56,779	20,807	50,638	-	128,224	113,568	14,656	125,595	2,629
Other Operating Revenue	46,010	16,874	47,841	-	110,725	93,172	17,553	63,000	47,725
<b>Total Revenue:</b>	<b>4,332,326</b>	<b>3,819,591</b>	<b>4,401,409</b>	<b>-</b>	<b>12,553,326</b>	<b>11,687,858</b>	<b>865,468</b>	<b>12,750,123</b>	<b>(196,797)</b>
<b>Cost of Sales:</b>									
Green Lake	154,887	151,884	148,978	-	455,749	662,072	206,322	755,889	300,140
Blue Lake	505,869	435,005	595,947	-	1,536,821	1,300,441	(236,380)	1,374,822	(161,999)
Diesels	102,223	143,439	152,904	-	398,566	665,392	266,826	708,825	310,259
Switchyard	147	6,454	1,369	-	7,970	10,639	2,669	19,635	11,665
Line Maintenance	9,248	51,135	64,752	-	125,135	179,787	54,652	134,966	9,831
Substation Maintenance	150	2,314	211	-	2,675	6,598	3,923	15,051	12,376
Distribution	535,045	485,265	495,849	-	1,516,159	1,221,149	(295,009)	1,525,355	9,197
Metering	101,478	97,181	106,675	-	305,334	341,734	36,400	337,483	32,149
Jobbing	25,086	38,261	29,374	-	92,721	39,261	(53,460)	75,000	(17,721)
Stores	41,114	40,074	54,794	-	135,982	140,792	4,810	143,327	7,344
Depreciation	1,918,706	1,918,706	1,918,706	-	5,756,118	3,556,890	(2,199,228)	5,756,118	-
<b>Total Cost of Sales:</b>	<b>3,393,953</b>	<b>3,369,718</b>	<b>3,569,558</b>	<b>-</b>	<b>10,333,229</b>	<b>8,124,754</b>	<b>(2,208,475)</b>	<b>10,846,470</b>	<b>513,242</b>
<b>Gross Margin:</b>	<b>938,373</b>	<b>449,873</b>	<b>831,851</b>	<b>-</b>	<b>2,220,097</b>	<b>3,563,104</b>	<b>(1,343,007)</b>	<b>1,903,653</b>	<b>316,445</b>
<i>Gross Margin: Operating Revenue</i>	<i>21.66%</i>	<i>11.78%</i>	<i>18.90%</i>	<i>-</i>	<i>17.69%</i>	<i>30.49%</i>	<i>-12.80%</i>	<i>14.93%</i>	<i>2.75%</i>
<b>Selling and Administrative Expenses</b>	<b>535,766</b>	<b>516,252</b>	<b>524,629</b>	<b>-</b>	<b>1,576,647</b>	<b>1,618,765</b>	<b>42,118</b>	<b>1,870,891</b>	<b>294,244</b>
<b>Earnings Before Interest (EBI):</b>	<b>402,607</b>	<b>(66,379)</b>	<b>307,223</b>	<b>-</b>	<b>643,451</b>	<b>1,944,339</b>	<b>(1,300,888)</b>	<b>32,762</b>	<b>610,689</b>
<i>EBI: Operating Revenue</i>	<i>9.29%</i>	<i>-1.74%</i>	<i>6.98%</i>	<i>-</i>	<i>5.13%</i>	<i>16.64%</i>	<i>-11.51%</i>	<i>0.26%</i>	<i>4.87%</i>
<b>Non-operating Revenue and Expense:</b>									
Operating Subsidy	-	-	-	-	-	1,650,000	(1,650,000)	-	-
Bond Interest Subsidy	143,492	143,492	143,492	-	430,476	430,938	(462)	435,825	(5,349)
Misc./Non-Operating Revenue/(Expense)	-	94,188	40,303	-	134,491	-	134,491	-	134,491
Enterprise Fund Interest	65,361	77,825	94,565	-	237,751	168,704	69,048	180,000	57,751
Bond Fund Interest	-	-	70,856	-	70,856	127,358	(56,502)	93,750	(22,894)
Grant Revenue	-	-	-	-	-	109,241	(109,241)	-	-
Transfers out	-	-	(75,000)	-	(75,000)	-	(75,000)	(75,000)	-
Bonded Interest Expense:	(1,449,761)	(1,449,761)	(1,382,091)	-	(4,281,613)	(4,415,387)	133,774	(4,342,012)	60,398
Subordinated Interest expense	(70,476)	(70,476)	(70,476)	-	(211,428)	(245,286)	33,858	(208,790)	(2,639)
<b>Total Non-operating Revenue &amp; Expense:</b>	<b>(1,311,384)</b>	<b>(1,204,732)</b>	<b>(1,178,351)</b>	<b>-</b>	<b>(3,694,467)</b>	<b>(2,174,432)</b>	<b>(1,520,035)</b>	<b>(3,916,226)</b>	<b>221,759</b>
<b>Net Income:</b>	<b>(908,777)</b>	<b>(1,271,111)</b>	<b>(871,129)</b>	<b>-</b>	<b>(3,051,017)</b>	<b>(230,093)</b>	<b>(2,820,923)</b>	<b>(3,883,464)</b>	<b>832,448</b>
<i>Net Income: Operating Revenue</i>	<i>-20.98%</i>	<i>-33.28%</i>	<i>-19.79%</i>	<i>-</i>	<i>-24.30%</i>	<i>-1.97%</i>	<i>-22.34%</i>	<i>-30.46%</i>	<i>-</i>
<b>EBIDA (Earnings before interest, depreciation, amortization)</b>	<b>2,321,313</b>	<b>1,852,327</b>	<b>2,225,929</b>	<b>-</b>	<b>6,399,569</b>	<b>5,501,229</b>	<b>898,340</b>	<b>5,788,880</b>	<b>610,689</b>
<i>EBIDA: Operating Revenue</i>	<i>53.58%</i>	<i>48.50%</i>	<i>50.57%</i>	<i>-</i>	<i>50.98%</i>	<i>47.07%</i>	<i>3.91%</i>	<i>45.40%</i>	<i>5.58%</i>

City and Borough of Sitka  
Electric Fund  
Financial Statements  
For The Twelve-Month Period From July 1, 2017 to June 30, 2018  
(Unaudited)

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.0%)	Variance To FY2018 Plan
<b>Key Indicators</b>									
<u>Bond Covenant Ratio (&gt; 1.25 for fiscal year)</u>	1.30	1.05	1.35	-	1.23	1.29		1.23	
<u>Total kWh Sold</u>	25,257,650	28,788,800	30,162,500	-	84,208,950	83,610,650	598,300	57,750,000	26,458,950
<u>Revenue per Kwh Sold</u>	0.1675	0.1314	0.1427	-	0.1462	0.1373	0.0089	0.2175	(0.0713)
<u>Cost of Sales per Kwh Sold</u>	0.1344	0.1170	0.1183	-	0.1227	0.0972	(0.0255)	0.1878	0.0651
<b>Debt Principal Coverage</b>									
Simple Cash Flow (Net Income Plus Depreciation)	1,009,929	647,595	1,047,577	-	2,705,101	3,326,796	(621,695)	1,872,653	832,448
Bonded Debt Principal	528,750	528,750	528,750	-	1,586,250	1,526,250	(60,000)	1,017,500	(568,750)
Subordinated Debt Principal	83,091	83,091	83,091	-	249,273	249,492	219	167,845	(81,428)
Debt Principal Coverage Surplus/Deficit	<u>398,088</u>	<u>35,754</u>	<u>435,736</u>	<u>-</u>	<u>869,578</u>	<u>1,551,054</u>	<u>(681,476)</u>	<u>687,308</u>	<u>182,270</u>
Debt Principal Coverage Percentage	165%	106%	0%	0%	147%	187%	-40%	158%	-11%
<b>Simple Asset Replacement Coverage</b>									
Debt Principal Coverage Surplus/Deficit (From Above)	398,088	35,754	435,736	-	869,578	917,194	(47,616)	687,308	182,270
Depreciation	1,918,706	1,918,706	1,918,706	-	5,756,118	2,371,260	(3,384,858)	5,756,118	-
Cash Accumulated For/(Taken From) Asset Replacement	<u>(1,520,618)</u>	<u>(1,882,952)</u>	<u>(1,482,970)</u>	<u>-</u>	<u>(4,886,540)</u>	<u>(1,454,066)</u>	<u>3,432,474</u>	<u>(5,068,809)</u>	<u>182,270</u>
<b>Working Capital/Balance Sheet</b>									
<b>Cash Flow:</b>									
Net Income + Depreciation Less Principal	398,088	35,754	435,736	-	869,578	1,551,054	(681,476)	687,308	182,270
CapEx, Accruals, and other Balance Sheet Changes	<u>(82,983)</u>	<u>(460,087)</u>	<u>(364,602)</u>	<u>-</u>	<u>(907,672)</u>	<u>(2,413,026)</u>	<u>1,505,354</u>	<u>(907,672)</u>	<u>-</u>
Increase in (Decrease in) Working Capital	315,105	(424,333)	71,134	-	(38,094)	(861,972)	823,878	(220,364)	182,270
Plus Beginning Total Working Capital	<u>11,095,857</u>	<u>11,410,962</u>	<u>10,986,629</u>	<u>-</u>	<u>11,095,857</u>	<u>15,150,000</u>	<u>(4,054,143)</u>	<u>11,095,857</u>	<u>-</u>
Ending Total Working Capital:	<u>11,410,962</u>	<u>10,986,629</u>	<u>11,057,763</u>	<u>-</u>	<u>11,057,763</u>	<u>14,288,028</u>	<u>(3,230,265)</u>	<u>10,875,493</u>	<u>182,270</u>
<b>Working Capital Detail:</b>									
Repair Reserve (0.1% of PPE):	<u>288,395</u>	<u>294,376</u>	<u>295,069</u>	<u>-</u>	<u>295,069</u>				
<b>Working Capital Designated for CapEx</b>									
Capital Projects Fund	9,250,880	8,963,266	8,675,074	-	8,675,074				
Unspent Bond Proceeds	<u>3,601,898</u>	<u>3,621,935</u>	<u>3,637,976</u>	<u>-</u>	<u>3,637,976</u>				
Total Working Capital Designated for CapEx	<u>12,852,778</u>	<u>12,585,201</u>	<u>12,313,050</u>	<u>-</u>	<u>12,313,050</u>				
<b>Undesignated Working Capital</b>	<u>(1,730,211)</u>	<u>(1,892,948)</u>	<u>(1,550,356)</u>	<u>-</u>	<u>(1,550,356)</u>				
Total Working Capital:	<u>11,410,962</u>	<u>10,986,629</u>	<u>11,057,763</u>	<u>-</u>	<u>11,057,763</u>				
<b>Days on Hand Annual Cash Outlays:</b>									
Total Working Capital (WC)	<u>251.32</u>	<u>244.56</u>	<u>237.98</u>	<u>-</u>	<u>242.51</u>				
Total WC Less Repair Reserve:	<u>244.97</u>	<u>238.01</u>	<u>231.63</u>	<u>-</u>	<u>236.04</u>				
Undesignated WC:	<u>(38.11)</u>	<u>(42.14)</u>	<u>(33.37)</u>	<u>-</u>	<u>(34.00)</u>				
<b>Working Capital Calculation:</b>									
Current Assets	15,581,465	17,075,680	16,360,689	-	16,360,689				
Current Liabilities	<u>(1,214,222)</u>	<u>(2,665,397)</u>	<u>(1,222,428)</u>	<u>-</u>	<u>(1,222,428)</u>				
Next Debt Principal Payment Accrual	(445,592)	(906,250)	(1,574,637)	-	(1,574,637)				
One Year's Debt Principal	<u>(2,510,690)</u>	<u>(2,517,404)</u>	<u>(2,505,861)</u>	<u>-</u>	<u>(2,505,861)</u>				
Total Working Capital	<u>11,410,962</u>	<u>10,986,629</u>	<u>11,057,763</u>	<u>-</u>	<u>11,057,763</u>				

Fund 710 Capital Projects					A	B	C
Detail	2018	Investment In			Construction	FY2018	Mixed Project
<u>By Project Number</u>	<u>Appropriations</u>	<u>Central</u>	<u>A/R</u>	<u>A/R</u>	<u>In Progress</u>	<u>Total</u>	<u>Expenses</u>
		<u>Treasury</u>	<u>Misc.</u>	<u>State</u>	<u>7/1/2017</u>	<u>Expenses</u>	<u>From Fund 730</u>
63010 - Green Lake FERC Compliance	\$ -	\$ 62,711.19	\$ -	\$ -	\$ -	\$ -	\$ -
80003 - Feeder Improvements	\$ 200,000.00	\$ 193,436.88	\$ -	\$ -	\$ -	\$ 44,565.41	\$ -
80040 - AMR Construction	\$ -	\$ 30,611.60	\$ -	\$ -	\$ -	\$ -	\$ -
80320 - OSHA Safety Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80321 - Jarvis Diesel Spill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90261 - Island Improvements	\$ -	\$ 98,839.55	\$ -	\$ -	\$ -	\$ -	\$ -
90410 - SCADA	\$ 120,000.00	\$ 272,090.90	\$ -	\$ -	\$ -	\$ 2,887.98	\$ -
90562 - Green Lake Powerplant	\$ -	\$ 166,928.61	\$ -	\$ -	\$ -	\$ -	\$ -
90594 - Blue Lake Dam	\$ -	\$ 463,798.63	\$ -	\$ 22,702.80	\$ -	\$ 270,568.95	\$ -
90610 - Blue Lake FERC Compliance	\$ -	\$ 225,222.09	\$ -	\$ -	\$ -	\$ -	\$ -
90614 - Takatz	\$ -	\$ (507.00)	\$ -	\$ -	\$ 280.67	\$ 50,260.63	\$ -
90648 - Transmission & 1220 Upgrade	\$ -	\$ 7,464.81	\$ -	\$ -	\$ -	\$ (7,464.81)	\$ -
90672 - Medvejie Transformer	\$ -	\$ 134,288.03	\$ -	\$ -	\$ -	\$ 48,833.45	\$ -
90717 -Jarvis Street Improvements	\$ -	\$ 17,192.34	\$ -	\$ -	\$ -	\$ -	\$ -
90718 -Marine Street Substation	\$ -	\$ 98,055.70	\$ -	\$ -	\$ -	\$ -	\$ -
90776 - Electric Storage & Shop Building	\$ -	\$ 815,486.60	\$ -	\$ -	\$ -	\$ 8,702.92	\$ -
90777 - Meter Replacement	\$ -	\$ 20,669.93	\$ -	\$ -	\$ -	\$ 115,832.00	\$ -
90794 - Jarvis Bulk Tank Improvement - Closed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90804 - Old Powerhouse Conversion	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
90821 - Capital For Fuel Conversions	\$ -	\$ 435,629.67	\$ -	\$ -	\$ -	\$ 15,730.33	\$ -
90823 - Marine Street N-1 Design	\$ 1,500,000.00	\$ 3,901,843.10	\$ -	\$ -	\$ -	\$ 189,133.84	\$ -
90824 - Safety Arc Flash Training	\$ -	\$ 47,213.54	\$ -	\$ -	\$ 372.96	\$ 2,413.50	\$ -
90828 - Asset Management	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
90829 - Harbor Meters	\$ 75,000.00	\$ 123,219.26	\$ -	\$ -	\$ -	\$ 8,305.74	\$ -
90839 - Green Lake PP 35-Year Overhaul	\$ 200,000.00	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
90840 - Green Lake PP 35-Year Overhaul Inspection	\$ 380,000.00	\$ 350,082.00	\$ -	\$ -	\$ -	\$ 29,918.00	\$ -
90841 - Jarvis Fuel System repairs	\$ 900,000.00	\$ 839,877.96	\$ -	\$ -	\$ -	\$ 60,122.04	\$ -
XXXXX - Blue Lake Autostart Backup Diesel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
XXXXX - Green Lake PP Re-Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
XXXXX - Thimbleberry Bypass	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2 No Job	\$ -	\$ (7,599.97)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals:</b>	<b>\$ 3,375,000.00</b>	<b>\$ 8,658,555.42</b>	<b>\$ -</b>	<b>\$ 22,702.80</b>	<b>\$ 653.63</b>	<b>\$ 839,809.98</b>	<b>\$ -</b>

Fund 710 Capital Projects	D	E	F	Total Assets			Total Liabilities	9/30/2017 Working Capital
	(=B)		(=A+D+E)					
	Expenses	CIP/Expense	Construction					
	Reclassified	Reclass to	In Progress					
Detail By Project Number	To CIP	Parent Fund	9/30/2017		Accounts Payable	Retainage Payable		
63010 - Green Lake FERC Compliance	\$ -	\$ -	\$ -	\$ 62,711.19	\$ -	\$ -	\$ -	\$ 62,711.19
80003 - Feeder Improvements	\$ -	\$ -	\$ -	\$ 193,436.88	\$ -	\$ -	\$ -	\$ 193,436.88
80040 - AMR Construction	\$ -	\$ -	\$ -	\$ 30,611.60	\$ -	\$ -	\$ -	\$ 30,611.60
80320 - OSHA Safety Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80321 - Jarvis Diesel Spill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90261 - Island Improvements	\$ -	\$ -	\$ -	\$ 98,839.55	\$ -	\$ -	\$ -	\$ 98,839.55
90410 - SCADA	\$ -	\$ -	\$ -	\$ 272,090.90	\$ -	\$ -	\$ -	\$ 272,090.90
90562 - Green Lake Powerplant	\$ -	\$ -	\$ -	\$ 166,928.61	\$ -	\$ -	\$ -	\$ 166,928.61
90594 - Blue Lake Dam	\$ -	\$ -	\$ -	\$ 486,501.43	\$ -	\$ 6,837.62	\$ 6,837.62	\$ 479,663.81
90610 - Blue Lake FERC Compliance	\$ -	\$ -	\$ -	\$ 225,222.09	\$ -	\$ -	\$ -	\$ 225,222.09
90614 - Takatz	\$ -	\$ -	\$ 280.67	\$ (226.33)	\$ -	\$ -	\$ -	\$ (226.33)
90648 - Transmission & 1220 Upgrade	\$ -	\$ -	\$ -	\$ 7,464.81	\$ -	\$ -	\$ -	\$ 7,464.81
90672 - Medvejie Transformer	\$ -	\$ -	\$ -	\$ 134,288.03	\$ -	\$ -	\$ -	\$ 134,288.03
90717 -Jarvis Street Improvements	\$ -	\$ -	\$ -	\$ 17,192.34	\$ -	\$ -	\$ -	\$ 17,192.34
90718 -Marine Street Substation	\$ -	\$ -	\$ -	\$ 98,055.70	\$ -	\$ -	\$ -	\$ 98,055.70
90776 - Electric Storage & Shop Building	\$ -	\$ -	\$ -	\$ 815,486.60	\$ -	\$ -	\$ -	\$ 815,486.60
90777 - Meter Replacement	\$ -	\$ -	\$ -	\$ 20,669.93	\$ -	\$ -	\$ -	\$ 20,669.93
90794 - Jarvis Bulk Tank Improvement - Closed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90804 - Old Powerhouse Conversion	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ 150,000.00
90821 - Capital For Fuel Conversions	\$ -	\$ -	\$ -	\$ 435,629.67	\$ -	\$ -	\$ -	\$ 435,629.67
90823 - Marine Street N-1 Design	\$ -	\$ -	\$ -	\$ 3,901,843.10	\$ -	\$ -	\$ -	\$ 3,901,843.10
90824 - Safety Arc Flash Trraining	\$ -	\$ -	\$ 372.96	\$ 47,586.50	\$ -	\$ -	\$ -	\$ 47,586.50
90828 - Asset Management	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ 12,000.00
90829 - Harbor Meters	\$ -	\$ -	\$ -	\$ 123,219.26	\$ -	\$ -	\$ -	\$ 123,219.26
90839 - Green Lake PP 35-Year Overhaul	\$ -	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -	\$ -	\$ 200,000.00
90840 - Green Lake PP 35-Year Overhaul Inspection	\$ -	\$ -	\$ -	\$ 350,082.00	\$ -	\$ -	\$ -	\$ 350,082.00
90841 - Jarvis Fuel System repairs	\$ -	\$ -	\$ -	\$ 839,877.96	\$ -	\$ -	\$ -	\$ 839,877.96
XXXXX - Blue Lake Autostart Backup Diesel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
XXXXX - Green Lake PP Re-Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
XXXXX - Thimbleberry Bypass	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2 No Job	\$ -	\$ -	\$ -	\$ (7,599.97)	\$ -	\$ -	\$ -	\$ (7,599.97)
Totals:	\$ -	\$ -	\$ 653.63	\$ 8,681,911.85	\$ -	\$ 6,837.62	\$ 6,837.62	\$ 8,675,074.23



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
<b>Fund Category Proprietary Funds</b>								
<b>Fund Type Enterprise Funds</b>								
<b>Fund 200 - Electric Fund</b>								
<b>REVENUE</b>								
<b>Division 300 - Revenue</b>								
<b>Department 310 - State Revenue</b>								
<b>3101</b>								
3101.017	PERS Relief	.00	.00	.00	.00	.00	+++	100,447.96
	<b>3101 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$100,447.96</b>
	Department <b>310 - State Revenue Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$100,447.96</b>
<b>Department 315 - Federal Revenue</b>								
<b>3151</b>								
3151.005	Federal Interest Subsidy	581,100.00	47,830.68	430,476.12	.00	150,623.88	74	574,019.50
	<b>3151 - Totals</b>	<b>\$581,100.00</b>	<b>\$47,830.68</b>	<b>\$430,476.12</b>	<b>\$0.00</b>	<b>\$150,623.88</b>	<b>74%</b>	<b>\$574,019.50</b>
	Department <b>315 - Federal Revenue Totals</b>	<b>\$581,100.00</b>	<b>\$47,830.68</b>	<b>\$430,476.12</b>	<b>\$0.00</b>	<b>\$150,623.88</b>	<b>74%</b>	<b>\$574,019.50</b>
<b>Department 340 - Operating Revenue</b>								
<b>3401</b>								
3401.000	Electricity-Residential	6,801,755.00	584,740.32	4,748,386.53	.00	2,053,368.47	70	6,269,828.08
	<b>3401 - Totals</b>	<b>\$6,801,755.00</b>	<b>\$584,740.32</b>	<b>\$4,748,386.53</b>	<b>\$0.00</b>	<b>\$2,053,368.47</b>	<b>70%</b>	<b>\$6,269,828.08</b>
<b>3402</b>								
3402.000	Electricity-Commercial	5,689,954.00	448,658.68	4,396,863.71	.00	1,293,090.29	77	5,278,337.43
	<b>3402 - Totals</b>	<b>\$5,689,954.00</b>	<b>\$448,658.68</b>	<b>\$4,396,863.71</b>	<b>\$0.00</b>	<b>\$1,293,090.29</b>	<b>77%</b>	<b>\$5,278,337.43</b>
<b>3403</b>								
3403.000	Electricity-Harbor	525,674.00	48,931.25	398,758.50	.00	126,915.50	76	544,275.53
	<b>3403 - Totals</b>	<b>\$525,674.00</b>	<b>\$48,931.25</b>	<b>\$398,758.50</b>	<b>\$0.00</b>	<b>\$126,915.50</b>	<b>76%</b>	<b>\$544,275.53</b>
<b>3404</b>								
3404.000	Electricity-Public Auth	3,296,572.00	284,985.26	2,412,173.01	.00	884,398.99	73	3,057,924.94
	<b>3404 - Totals</b>	<b>\$3,296,572.00</b>	<b>\$284,985.26</b>	<b>\$2,412,173.01</b>	<b>\$0.00</b>	<b>\$884,398.99</b>	<b>73%</b>	<b>\$3,057,924.94</b>
<b>3406</b>								
3406.000	Interruptable Demand	168,309.00	33,056.50	194,923.42	.00	(26,614.42)	116	180,096.39
	<b>3406 - Totals</b>	<b>\$168,309.00</b>	<b>\$33,056.50</b>	<b>\$194,923.42</b>	<b>\$0.00</b>	<b>(\$26,614.42)</b>	<b>116%</b>	<b>\$180,096.39</b>
<b>3407</b>								
3407.000	Yard/Street Lights	125,440.00	11,527.37	104,063.87	.00	21,376.13	83	132,507.84
	<b>3407 - Totals</b>	<b>\$125,440.00</b>	<b>\$11,527.37</b>	<b>\$104,063.87</b>	<b>\$0.00</b>	<b>\$21,376.13</b>	<b>83%</b>	<b>\$132,507.84</b>
<b>3408</b>								
3408.000	Electric-Other	141,000.00	2,687.58	59,208.06	.00	81,791.94	42	90,980.42
	<b>3408 - Totals</b>	<b>\$141,000.00</b>	<b>\$2,687.58</b>	<b>\$59,208.06</b>	<b>\$0.00</b>	<b>\$81,791.94</b>	<b>42%</b>	<b>\$90,980.42</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
<b>Fund Category Proprietary Funds</b>								
<b>Fund Type Enterprise Funds</b>								
<b>Fund 200 - Electric Fund</b>								
<b>REVENUE</b>								
<b>Division 300 - Revenue</b>								
<b>Department 340 - Operating Revenue</b>								
<b>3491</b>								
3491.000	Jobbing-Labor	95,860.00	3,371.16	44,786.19	.00	51,073.81	47	86,232.28
<b>3491 - Totals</b>		<b>\$95,860.00</b>	<b>\$3,371.16</b>	<b>\$44,786.19</b>	<b>\$0.00</b>	<b>\$51,073.81</b>	<b>47%</b>	<b>\$86,232.28</b>
<b>3492</b>								
3492.000	Jobbing-Materials/Parts	61,600.00	.00	78,364.04	.00	(16,764.04)	127	48,783.96
<b>3492 - Totals</b>		<b>\$61,600.00</b>	<b>\$0.00</b>	<b>\$78,364.04</b>	<b>\$0.00</b>	<b>(\$16,764.04)</b>	<b>127%</b>	<b>\$48,783.96</b>
<b>3493</b>								
3493.000	Jobbing-Equipment	8,000.00	.00	5,074.00	.00	2,926.00	63	6,654.41
<b>3493 - Totals</b>		<b>\$8,000.00</b>	<b>\$0.00</b>	<b>\$5,074.00</b>	<b>\$0.00</b>	<b>\$2,926.00</b>	<b>63%</b>	<b>\$6,654.41</b>
<b>3494</b>								
3494.000	Jobbing-Outside Contracts	2,000.00	.00	.00	.00	2,000.00	0	.00
<b>3494 - Totals</b>		<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>Department 340 - Operating Revenue Totals</b>		<b>\$16,916,164.00</b>	<b>\$1,417,958.12</b>	<b>\$12,442,601.33</b>	<b>\$0.00</b>	<b>\$4,473,562.67</b>	<b>74%</b>	<b>\$15,695,621.28</b>
<b>Department 350 - Non-Operating Revenue</b>								
<b>3501</b>								
3501.002	Pole Contacts	27,000.00	.00	54,386.59	.00	(27,386.59)	201	54,001.92
3501.003	Other Revenue	55,000.00	3,005.00	43,564.28	.00	11,435.72	79	56,561.80
<b>3501 - Totals</b>		<b>\$82,000.00</b>	<b>\$3,005.00</b>	<b>\$97,950.87</b>	<b>\$0.00</b>	<b>(\$15,950.87)</b>	<b>119%</b>	<b>\$110,563.72</b>
<b>Department 350 - Non-Operating Revenue Totals</b>		<b>\$82,000.00</b>	<b>\$3,005.00</b>	<b>\$97,950.87</b>	<b>\$0.00</b>	<b>(\$15,950.87)</b>	<b>119%</b>	<b>\$110,563.72</b>
<b>Department 360 - Uses of Prop &amp; Investment</b>								
<b>3610</b>								
3610.000	Interest Income	240,000.00	25,747.86	237,751.42	.00	2,248.58	99	248,099.04
<b>3610 - Totals</b>		<b>\$240,000.00</b>	<b>\$25,747.86</b>	<b>\$237,751.42</b>	<b>\$0.00</b>	<b>\$2,248.58</b>	<b>99%</b>	<b>\$248,099.04</b>
<b>3612</b>								
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	.00	+++	(322,421.55)
<b>3612 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>(\$322,421.55)</b>
<b>3618</b>								
3618.000	Insurance Settlements	.00	30,302.56	124,490.70	.00	(124,490.70)	+++	.00
<b>3618 - Totals</b>		<b>\$0.00</b>	<b>\$30,302.56</b>	<b>\$124,490.70</b>	<b>\$0.00</b>	<b>(\$124,490.70)</b>	<b>+++</b>	<b>\$0.00</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
<b>Fund Category Proprietary Funds</b>								
<b>Fund Type Enterprise Funds</b>								
<b>Fund 200 - Electric Fund</b>								
<b>REVENUE</b>								
<b>Division 300 - Revenue</b>								
<b>Department 360 - Uses of Prop &amp; Investment</b>								
<b>3622</b>								
3622.000	Gain on Disposal of Fixed Assets	.00	.00	10,000.00	.00	(10,000.00)	+++	.00
<b>3622 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>(\$10,000.00)</b>	<b>+++</b>	<b>\$0.00</b>
Department 360 - Uses of Prop & Investment Totals		\$240,000.00	\$56,050.42	\$372,242.12	\$0.00	(\$132,242.12)	155%	(\$74,322.51)
<b>Department 380 - Miscellaneous</b>								
<b>3807</b>								
3807.000	Miscellaneous	.00	.00	.00	.00	.00	+++	3,068.39
<b>3807 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$3,068.39</b>
<b>3820</b>								
3820.000	Bad Debt Collected	2,000.00	1,785.54	12,774.06	.00	(10,774.06)	639	1,371.80
<b>3820 - Totals</b>		<b>\$2,000.00</b>	<b>\$1,785.54</b>	<b>\$12,774.06</b>	<b>\$0.00</b>	<b>(\$10,774.06)</b>	<b>639%</b>	<b>\$1,371.80</b>
Department 380 - Miscellaneous Totals		\$2,000.00	\$1,785.54	\$12,774.06	\$0.00	(\$10,774.06)	639%	\$4,440.19
<b>Department 390 - Cash Basis Receipts</b>								
<b>3950</b>								
3950.000	Interfund Transfers In	.00	.00	156,098,188.69	.00	(156,098,188.69)	+++	7,768,570.31
<b>3950 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$156,098,188.69</b>	<b>\$0.00</b>	<b>(\$156,098,188.69)</b>	<b>+++</b>	<b>\$7,768,570.31</b>
Department 390 - Cash Basis Receipts Totals		\$0.00	\$0.00	\$156,098,188.69	\$0.00	(\$156,098,188.69)	+++	\$7,768,570.31
Division 300 - Revenue Totals		\$17,821,264.00	\$1,526,629.76	\$169,454,233.19	\$0.00	(\$151,632,969.19)	951%	\$24,179,340.45
<b>REVENUE TOTALS</b>		<b>\$17,821,264.00</b>	<b>\$1,526,629.76</b>	<b>\$169,454,233.19</b>	<b>\$0.00</b>	<b>(\$151,632,969.19)</b>	<b>951%</b>	<b>\$24,179,340.45</b>
<b>EXPENSE</b>								
<b>Division 600 - Operations</b>								
<b>Department 601 - Administration</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	197,662.40	21,451.03	127,958.55	.00	69,703.85	65	176,966.64
5110.002	Holidays	.00	773.44	5,945.08	.00	(5,945.08)	+++	6,234.48
5110.003	Sick Leave	.00	.00	1,251.68	.00	(1,251.68)	+++	2,250.43
5110.004	Overtime	200,000.00	.00	.00	.00	200,000.00	0	105.60
5110.010	Temp Wages	117,816.00	416.00	17,384.90	.00	100,431.10	15	72,908.15
<b>5110 - Totals</b>		<b>\$515,478.40</b>	<b>\$22,640.47</b>	<b>\$152,540.21</b>	<b>\$0.00</b>	<b>\$362,938.19</b>	<b>30%</b>	<b>\$258,465.30</b>
<b>5120</b>								
5120.001	Annual Leave	7,416.00	978.75	10,834.83	.00	(3,418.83)	146	15,571.16



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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
<b>Fund Category Proprietary Funds</b>								
<b>Fund Type Enterprise Funds</b>								
<b>Fund 200 - Electric Fund</b>								
<b>EXPENSE</b>								
<b>Division 600 - Operations</b>								
<b>Department 601 - Administration</b>								
5120.002	SBS	24,863.03	1,453.99	8,434.16	.00	16,428.87	34	14,201.43
5120.003	Medicare	7,581.90	343.93	2,374.37	.00	5,207.53	31	3,832.01
5120.004	PERS	87,485.78	5,104.71	32,117.84	.00	55,367.94	37	1,383,244.84
5120.005	Health Insurance	43,528.92	3,627.44	32,646.96	.00	10,881.96	75	54,597.69
5120.006	Life Insurance	22.20	1.85	16.65	.00	5.55	75	22.30
5120.007	Workmen's Compensation	21,951.27	143.18	1,524.36	.00	20,426.91	7	2,240.39
<b>5120 - Totals</b>		<b>\$192,849.10</b>	<b>\$11,653.85</b>	<b>\$87,949.17</b>	<b>\$0.00</b>	<b>\$104,899.93</b>	<b>46%</b>	<b>\$1,473,709.82</b>
<b>5201</b>								
5201.000	Training and Travel	30,874.84	2,272.47	18,737.65	1,374.84	10,762.35	65	16,335.95
<b>5201 - Totals</b>		<b>\$30,874.84</b>	<b>\$2,272.47</b>	<b>\$18,737.65</b>	<b>\$1,374.84</b>	<b>\$10,762.35</b>	<b>65%</b>	<b>\$16,335.95</b>
<b>5202</b>								
5202.000	Uniforms	1,000.00	.00	407.80	.00	592.20	41	.00
<b>5202 - Totals</b>		<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$407.80</b>	<b>\$0.00</b>	<b>\$592.20</b>	<b>41%</b>	<b>\$0.00</b>
<b>5203</b>								
5203.001	Electric	16,000.00	1,374.12	12,838.98	.00	3,161.02	80	16,314.59
5203.005	Heating Fuel	12,000.00	1,197.33	7,072.37	.00	4,927.63	59	9,613.29
<b>5203 - Totals</b>		<b>\$28,000.00</b>	<b>\$2,571.45</b>	<b>\$19,911.35</b>	<b>\$0.00</b>	<b>\$8,088.65</b>	<b>71%</b>	<b>\$25,927.88</b>
<b>5204</b>								
5204.000	Telephone	18,000.00	1,618.15	13,479.36	.00	4,520.64	75	10,293.34
5204.001	Cell Phone Stipend	900.00	25.00	225.00	.00	675.00	25	300.00
<b>5204 - Totals</b>		<b>\$18,900.00</b>	<b>\$1,643.15</b>	<b>\$13,704.36</b>	<b>\$0.00</b>	<b>\$5,195.64</b>	<b>73%</b>	<b>\$10,593.34</b>
<b>5205</b>								
5205.000	Insurance	160,000.00	10,140.55	91,264.95	.00	68,735.05	57	154,380.53
<b>5205 - Totals</b>		<b>\$160,000.00</b>	<b>\$10,140.55</b>	<b>\$91,264.95</b>	<b>\$0.00</b>	<b>\$68,735.05</b>	<b>57%</b>	<b>\$154,380.53</b>
<b>5206</b>								
5206.000	Supplies	8,000.00	925.48	7,349.59	.00	650.41	92	11,214.61
<b>5206 - Totals</b>		<b>\$8,000.00</b>	<b>\$925.48</b>	<b>\$7,349.59</b>	<b>\$0.00</b>	<b>\$650.41</b>	<b>92%</b>	<b>\$11,214.61</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	2,000.00	.00	963.40	.00	1,036.60	48	3,235.89
<b>5207 - Totals</b>		<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$963.40</b>	<b>\$0.00</b>	<b>\$1,036.60</b>	<b>48%</b>	<b>\$3,235.89</b>
<b>5208</b>								
5208.000	Bldg Repair & Maint	19,000.00	6,623.40	19,471.43	86.60	(558.03)	103	44,375.84
<b>5208 - Totals</b>		<b>\$19,000.00</b>	<b>\$6,623.40</b>	<b>\$19,471.43</b>	<b>\$86.60</b>	<b>(\$558.03)</b>	<b>103%</b>	<b>\$44,375.84</b>





# Income Statement

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Include Rollup Account/Rollup to Account

Account	Account Description		YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Proprietary Funds</b>									
Fund Type <b>Enterprise Funds</b>									
Fund <b>200 - Electric Fund</b>									
EXPENSE									
Division <b>600 - Operations</b>									
Department <b>601 - Administration</b>									
<b>5211</b>									
5211.000	Data Processing Fees		136,238.00	11,353.17	102,178.53	.00	34,059.47	75	174,894.96
	<b>5211 - Totals</b>		<b>\$136,238.00</b>	<b>\$11,353.17</b>	<b>\$102,178.53</b>	<b>\$0.00</b>	<b>\$34,059.47</b>	<b>75%</b>	<b>\$174,894.96</b>
<b>5212</b>									
5212.000	Contracted/Purchased Serv		205,210.00	3,147.11	62,800.55	34,434.27	107,975.18	47	92,371.31
	<b>5212 - Totals</b>		<b>\$205,210.00</b>	<b>\$3,147.11</b>	<b>\$62,800.55</b>	<b>\$34,434.27</b>	<b>\$107,975.18</b>	<b>47%</b>	<b>\$92,371.31</b>
<b>5214</b>									
5214.000	Interdepartment Services		965,971.00	81,786.94	730,623.27	.00	235,347.73	76	974,609.05
	<b>5214 - Totals</b>		<b>\$965,971.00</b>	<b>\$81,786.94</b>	<b>\$730,623.27</b>	<b>\$0.00</b>	<b>\$235,347.73</b>	<b>76%</b>	<b>\$974,609.05</b>
<b>5221</b>									
5221.000	Transportation/Vehicles		.00	390.67	1,170.86	.00	(1,170.86)	+++	15,346.32
	<b>5221 - Totals</b>		<b>\$0.00</b>	<b>\$390.67</b>	<b>\$1,170.86</b>	<b>\$0.00</b>	<b>(\$1,170.86)</b>	<b>+++</b>	<b>\$15,346.32</b>
<b>5222</b>									
5222.000	Postage		3,000.00	603.25	4,031.16	.00	(1,031.16)	134	6,699.00
	<b>5222 - Totals</b>		<b>\$3,000.00</b>	<b>\$603.25</b>	<b>\$4,031.16</b>	<b>\$0.00</b>	<b>(\$1,031.16)</b>	<b>134%</b>	<b>\$6,699.00</b>
<b>5223</b>									
5223.000	Tools & Small Equipment		5,000.00	450.00	2,518.39	.00	2,481.61	50	7,387.35
	<b>5223 - Totals</b>		<b>\$5,000.00</b>	<b>\$450.00</b>	<b>\$2,518.39</b>	<b>\$0.00</b>	<b>\$2,481.61</b>	<b>50%</b>	<b>\$7,387.35</b>
<b>5224</b>									
5224.000	Dues & Publications		18,000.00	1,000.00	15,193.31	.00	2,806.69	84	14,372.69
	<b>5224 - Totals</b>		<b>\$18,000.00</b>	<b>\$1,000.00</b>	<b>\$15,193.31</b>	<b>\$0.00</b>	<b>\$2,806.69</b>	<b>84%</b>	<b>\$14,372.69</b>
<b>5226</b>									
5226.000	Advertising		3,000.00	360.10	451.90	.00	2,548.10	15	981.75
	<b>5226 - Totals</b>		<b>\$3,000.00</b>	<b>\$360.10</b>	<b>\$451.90</b>	<b>\$0.00</b>	<b>\$2,548.10</b>	<b>15%</b>	<b>\$981.75</b>
<b>5230</b>									
5230.000	Bad Debts		20,000.00	5,242.38	67,871.82	.00	(47,871.82)	339	7,794.84
	<b>5230 - Totals</b>		<b>\$20,000.00</b>	<b>\$5,242.38</b>	<b>\$67,871.82</b>	<b>\$0.00</b>	<b>(\$47,871.82)</b>	<b>339%</b>	<b>\$7,794.84</b>
<b>5231</b>									
5231.000	Credit Card Expense		160,000.00	11,593.14	163,045.22	.00	(3,045.22)	102	221,336.12
	<b>5231 - Totals</b>		<b>\$160,000.00</b>	<b>\$11,593.14</b>	<b>\$163,045.22</b>	<b>\$0.00</b>	<b>(\$3,045.22)</b>	<b>102%</b>	<b>\$221,336.12</b>
<b>5290</b>									
5290.000	Other Expenses		2,000.00	942.53	14,461.66	.00	(12,461.66)	723	9,423.10
	<b>5290 - Totals</b>		<b>\$2,000.00</b>	<b>\$942.53</b>	<b>\$14,461.66</b>	<b>\$0.00</b>	<b>(\$12,461.66)</b>	<b>723%</b>	<b>\$9,423.10</b>



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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Proprietary Funds</b>								
Fund Type <b>Enterprise Funds</b>								
Fund <b>200 - Electric Fund</b>								
EXPENSE								
Division <b>600 - Operations</b>								
Department <b>601 - Administration</b> Totals		\$2,494,521.34	\$175,340.11	\$1,576,646.58	\$35,895.71	\$881,979.05	65%	\$3,523,455.65
Department <b>602 - Stores</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	89,579.60	9,473.40	52,869.20	.00	36,710.40	59	70,958.57
5110.002	Holidays	.00	332.40	3,822.60	.00	(3,822.60)	+++	4,003.24
5110.003	Sick Leave	.00	.00	.00	.00	.00	+++	650.40
5110.004	Overtime	.00	560.97	4,176.04	.00	(4,176.04)	+++	7,338.93
<b>5110 - Totals</b>		\$89,579.60	\$10,366.77	\$60,867.84	\$0.00	\$28,711.76	68%	\$82,951.14
<b>5120</b>								
5120.001	Annual Leave	3,340.00	166.20	6,814.20	.00	(3,474.20)	204	9,715.35
5120.002	SBS	5,695.40	645.66	4,148.85	.00	1,546.55	73	5,680.44
5120.003	Medicare	1,347.21	152.72	981.39	.00	365.82	73	1,343.66
5120.004	PERS	19,707.37	2,317.26	14,813.08	.00	4,894.29	75	24,469.93
5120.005	Health Insurance	31,709.60	2,642.46	23,782.14	.00	7,927.46	75	28,735.01
5120.006	Life Insurance	14.16	1.18	10.62	.00	3.54	75	14.16
5120.007	Workmen's Compensation	5,858.50	688.86	4,429.76	.00	1,428.74	76	6,139.83
<b>5120 - Totals</b>		\$67,672.24	\$6,614.34	\$54,980.04	\$0.00	\$12,692.20	81%	\$76,098.38
<b>5201</b>								
5201.000	Training and Travel	3,000.00	.00	.00	.00	3,000.00	0	.00
<b>5201 - Totals</b>		\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0%	\$0.00
<b>5202</b>								
5202.000	Uniforms	350.00	.00	.00	.00	350.00	0	.00
<b>5202 - Totals</b>		\$350.00	\$0.00	\$0.00	\$0.00	\$350.00	0%	\$0.00
<b>5206</b>								
5206.000	Supplies	20,000.00	3,623.15	13,271.62	1,296.00	5,432.38	73	16,016.15
<b>5206 - Totals</b>		\$20,000.00	\$3,623.15	\$13,271.62	\$1,296.00	\$5,432.38	73%	\$16,016.15
<b>5207</b>								
5207.000	Repairs & Maintenance	1,000.00	.00	239.93	.00	760.07	24	66.55
<b>5207 - Totals</b>		\$1,000.00	\$0.00	\$239.93	\$0.00	\$760.07	24%	\$66.55
<b>5221</b>								
5221.000	Transportation/Vehicles	.00	.00	56.54	.00	(56.54)	+++	19,375.88
<b>5221 - Totals</b>		\$0.00	\$0.00	\$56.54	\$0.00	(\$56.54)	+++	\$19,375.88
<b>5223</b>								
5223.000	Tools & Small Equipment	9,000.00	4,678.82	6,467.11	.00	2,532.89	72	8,441.03
<b>5223 - Totals</b>		\$9,000.00	\$4,678.82	\$6,467.11	\$0.00	\$2,532.89	72%	\$8,441.03



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Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Proprietary Funds</b>								
Fund Type <b>Enterprise Funds</b>								
Fund <b>200 - Electric Fund</b>								
EXPENSE								
Division <b>600 - Operations</b>								
Department <b>602 - Stores</b>								
<b>5224</b>								
5224.000	Dues & Publications	500.00	.00	99.00	.00	401.00	20	.00
	<b>5224 - Totals</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$99.00</b>	<b>\$0.00</b>	<b>\$401.00</b>	<b>20%</b>	<b>\$0.00</b>
	Department <b>602 - Stores Totals</b>	<b>\$191,101.84</b>	<b>\$25,283.08</b>	<b>\$135,982.08</b>	<b>\$1,296.00</b>	<b>\$53,823.76</b>	<b>72%</b>	<b>\$202,949.13</b>
Department <b>603 - Operations &amp; Maintenance</b>								
Sub-Department <b>850 - Green Lake</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	197,361.28	6,436.67	48,232.46	.00	149,128.82	24	146,584.01
5110.002	Holidays	.00	2,271.56	8,528.12	.00	(8,528.12)	+++	9,014.00
5110.003	Sick Leave	.00	2,160.72	6,085.17	.00	(6,085.17)	+++	10,785.63
5110.004	Overtime	.00	.00	557.40	.00	(557.40)	+++	46,417.02
	<b>5110 - Totals</b>	<b>\$197,361.28</b>	<b>\$10,868.95</b>	<b>\$63,403.15</b>	<b>\$0.00</b>	<b>\$133,958.13</b>	<b>32%</b>	<b>\$212,800.66</b>
<b>5120</b>								
5120.001	Annual Leave	7,406.00	923.40	17,544.60	.00	(10,138.60)	237	16,232.62
5120.002	SBS	12,551.75	722.86	4,965.22	.00	7,586.53	40	13,870.84
5120.003	Medicare	2,968.98	171.00	1,174.51	.00	1,794.47	40	3,318.05
5120.004	PERS	43,418.27	2,594.30	17,665.76	.00	25,752.51	41	60,732.47
5120.005	Health Insurance	33,214.96	2,981.78	16,907.71	.00	16,307.25	51	41,451.60
5120.006	Life Insurance	22.20	1.45	8.82	.00	13.38	40	23.10
5120.007	Workmen's Compensation	12,906.91	771.22	5,302.72	.00	7,604.19	41	15,177.71
	<b>5120 - Totals</b>	<b>\$112,489.07</b>	<b>\$8,166.01</b>	<b>\$63,569.34</b>	<b>\$0.00</b>	<b>\$48,919.73</b>	<b>57%</b>	<b>\$150,806.39</b>
<b>5201</b>								
5201.000	Training and Travel	3,000.00	.00	960.15	.00	2,039.85	32	.00
	<b>5201 - Totals</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$960.15</b>	<b>\$0.00</b>	<b>\$2,039.85</b>	<b>32%</b>	<b>\$0.00</b>
<b>5203</b>								
5203.005	Heating Fuel	500.00	.00	.00	.00	500.00	0	.00
	<b>5203 - Totals</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5205</b>								
5205.000	Insurance	295,000.00	22,233.83	200,104.47	.00	94,895.53	68	294,128.00
	<b>5205 - Totals</b>	<b>\$295,000.00</b>	<b>\$22,233.83</b>	<b>\$200,104.47</b>	<b>\$0.00</b>	<b>\$94,895.53</b>	<b>68%</b>	<b>\$294,128.00</b>



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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Proprietary Funds</b>								
Fund Type <b>Enterprise Funds</b>								
Fund <b>200 - Electric Fund</b>								
EXPENSE								
Division <b>600 - Operations</b>								
Department <b>603 - Operations &amp; Maintenance</b>								
Sub-Department <b>850 - Green Lake</b>								
<b>5206</b>								
5206.000	Supplies	8,000.00	4.79	1,233.14	.00	6,766.86	15	9,536.40
	<b>5206 - Totals</b>	<b>\$8,000.00</b>	<b>\$4.79</b>	<b>\$1,233.14</b>	<b>\$0.00</b>	<b>\$6,766.86</b>	<b>15%</b>	<b>\$9,536.40</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	45,944.00	35.68	26,646.77	2,803.80	16,493.43	64	110,293.76
	<b>5207 - Totals</b>	<b>\$45,944.00</b>	<b>\$35.68</b>	<b>\$26,646.77</b>	<b>\$2,803.80</b>	<b>\$16,493.43</b>	<b>64%</b>	<b>\$110,293.76</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	193,968.82	.00	80,841.73	39,702.17	73,424.92	62	65,707.16
	<b>5212 - Totals</b>	<b>\$193,968.82</b>	<b>\$0.00</b>	<b>\$80,841.73</b>	<b>\$39,702.17</b>	<b>\$73,424.92</b>	<b>62%</b>	<b>\$65,707.16</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	.00	.00	.00	.00	.00	+++	450.81
	<b>5221 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$450.81</b>
<b>5223</b>								
5223.000	Tools & Small Equipment	13,500.00	186.74	1,664.69	.00	11,835.31	12	19,124.06
	<b>5223 - Totals</b>	<b>\$13,500.00</b>	<b>\$186.74</b>	<b>\$1,664.69</b>	<b>\$0.00</b>	<b>\$11,835.31</b>	<b>12%</b>	<b>\$19,124.06</b>
<b>5227</b>								
5227.002	Rent-Equipment	45,000.00	.00	17,325.91	.00	27,674.09	39	26,269.73
	<b>5227 - Totals</b>	<b>\$45,000.00</b>	<b>\$0.00</b>	<b>\$17,325.91</b>	<b>\$0.00</b>	<b>\$27,674.09</b>	<b>39%</b>	<b>\$26,269.73</b>
<b>5290</b>								
5290.000	Other Expenses	93,088.94	.00	.00	5,088.94	88,000.00	5	9,758.08
	<b>5290 - Totals</b>	<b>\$93,088.94</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,088.94</b>	<b>\$88,000.00</b>	<b>5%</b>	<b>\$9,758.08</b>
	Sub-Department <b>850 - Green Lake Totals</b>	<b>\$1,007,852.11</b>	<b>\$41,496.00</b>	<b>\$455,749.35</b>	<b>\$47,594.91</b>	<b>\$504,507.85</b>	<b>50%</b>	<b>\$898,875.05</b>
	Sub-Department <b>851 - Blue Lake</b>							
<b>5110</b>								
5110.001	Regular Salaries/Wages	698,147.72	74,870.13	487,612.71	.00	210,535.01	70	597,403.81
5110.002	Holidays	.00	3,171.04	21,772.80	.00	(21,772.80)	+++	27,115.61
5110.003	Sick Leave	.00	7,924.62	17,012.62	.00	(17,012.62)	+++	19,843.10
5110.004	Overtime	.00	7,037.11	32,995.75	.00	(32,995.75)	+++	59,896.34
5110.010	Temp Wages	.00	22,120.21	129,518.33	.00	(129,518.33)	+++	123,166.35
	<b>5110 - Totals</b>	<b>\$698,147.72</b>	<b>\$115,123.11</b>	<b>\$688,912.21</b>	<b>\$0.00</b>	<b>\$9,235.51</b>	<b>99%</b>	<b>\$827,425.21</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
<b>Fund Category Proprietary Funds</b>								
<b>Fund Type Enterprise Funds</b>								
<b>Fund 200 - Electric Fund</b>								
<b>EXPENSE</b>								
<b>Division 600 - Operations</b>								
<b>Department 603 - Operations &amp; Maintenance</b>								
<b>Sub-Department 851 - Blue Lake</b>								
<b>5120</b>								
5120.001	Annual Leave	25,630.00	2,934.18	33,072.75	.00	(7,442.75)	129	77,651.32
5120.002	SBS	43,883.19	7,239.66	44,278.45	.00	(395.26)	101	55,145.97
5120.003	Medicare	10,502.51	1,712.52	10,473.69	.00	28.82	100	13,130.82
5120.004	PERS	153,591.62	20,505.45	128,356.75	.00	25,234.87	84	198,666.16
5120.005	Health Insurance	163,778.24	13,186.44	124,860.01	.00	38,918.23	76	139,326.39
5120.006	Life Insurance	90.12	7.60	72.64	.00	17.48	81	71.26
5120.007	Workmen's Compensation	38,140.99	6,852.41	41,665.26	.00	(3,524.27)	109	51,002.70
5120.008	Unemployment	.00	.00	.00	.00	.00	+++	(17.49)
<b>5120 - Totals</b>		<b>\$435,616.67</b>	<b>\$52,438.26</b>	<b>\$382,779.55</b>	<b>\$0.00</b>	<b>\$52,837.12</b>	<b>88%</b>	<b>\$534,977.13</b>
<b>5201</b>								
5201.000	Training and Travel	6,000.00	.00	412.77	.00	5,587.23	7	863.74
<b>5201 - Totals</b>		<b>\$6,000.00</b>	<b>\$0.00</b>	<b>\$412.77</b>	<b>\$0.00</b>	<b>\$5,587.23</b>	<b>7%</b>	<b>\$863.74</b>
<b>5202</b>								
5202.000	Uniforms	5,000.00	.00	.00	.00	5,000.00	0	.00
<b>5202 - Totals</b>		<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5203</b>								
5203.001	Electric	3,800.00	345.90	2,820.50	.00	979.50	74	3,980.42
5203.005	Heating Fuel	500.00	.00	.00	.00	500.00	0	.00
<b>5203 - Totals</b>		<b>\$4,300.00</b>	<b>\$345.90</b>	<b>\$2,820.50</b>	<b>\$0.00</b>	<b>\$1,479.50</b>	<b>66%</b>	<b>\$3,980.42</b>
<b>5204</b>								
5204.000	Telephone	6,000.00	773.97	6,923.51	.00	(923.51)	115	8,511.56
<b>5204 - Totals</b>		<b>\$6,000.00</b>	<b>\$773.97</b>	<b>\$6,923.51</b>	<b>\$0.00</b>	<b>(\$923.51)</b>	<b>115%</b>	<b>\$8,511.56</b>
<b>5205</b>								
5205.000	Insurance	278,000.00	21,243.08	191,187.72	.00	86,812.28	69	278,614.00
<b>5205 - Totals</b>		<b>\$278,000.00</b>	<b>\$21,243.08</b>	<b>\$191,187.72</b>	<b>\$0.00</b>	<b>\$86,812.28</b>	<b>69%</b>	<b>\$278,614.00</b>
<b>5206</b>								
5206.000	Supplies	14,000.00	4,173.13	17,598.41	1,412.56	(5,010.97)	136	13,260.57
<b>5206 - Totals</b>		<b>\$14,000.00</b>	<b>\$4,173.13</b>	<b>\$17,598.41</b>	<b>\$1,412.56</b>	<b>(\$5,010.97)</b>	<b>136%</b>	<b>\$13,260.57</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	50,500.00	13,056.61	44,998.06	6,125.04	(623.10)	101	44,240.49
<b>5207 - Totals</b>		<b>\$50,500.00</b>	<b>\$13,056.61</b>	<b>\$44,998.06</b>	<b>\$6,125.04</b>	<b>(\$623.10)</b>	<b>101%</b>	<b>\$44,240.49</b>



# Income Statement

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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Proprietary Funds</b>								
Fund Type <b>Enterprise Funds</b>								
Fund <b>200 - Electric Fund</b>								
EXPENSE								
Division <b>600 - Operations</b>								
Department <b>603 - Operations &amp; Maintenance</b>								
Sub-Department <b>851 - Blue Lake</b>								
<b>5212</b>								
5212.000	Contracted/Purchased Serv	209,506.00	9,228.75	40,721.96	61,481.60	107,302.44	49	65,475.39
<b>5212 - Totals</b>		<b>\$209,506.00</b>	<b>\$9,228.75</b>	<b>\$40,721.96</b>	<b>\$61,481.60</b>	<b>\$107,302.44</b>	<b>49%</b>	<b>\$65,475.39</b>
<b>5214</b>								
5214.000	Interdepartment Services	.00	.00	.00	.00	.00	+++	870.00
<b>5214 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$870.00</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	.00	45.00	405.00	.00	(405.00)	+++	14,717.41
<b>5221 - Totals</b>		<b>\$0.00</b>	<b>\$45.00</b>	<b>\$405.00</b>	<b>\$0.00</b>	<b>(\$405.00)</b>	<b>+++</b>	<b>\$14,717.41</b>
<b>5223</b>								
5223.000	Tools & Small Equipment	14,000.00	304.84	3,340.45	.00	10,659.55	24	19,380.85
<b>5223 - Totals</b>		<b>\$14,000.00</b>	<b>\$304.84</b>	<b>\$3,340.45</b>	<b>\$0.00</b>	<b>\$10,659.55</b>	<b>24%</b>	<b>\$19,380.85</b>
<b>5224</b>								
5224.000	Dues & Publications	500.00	.00	.00	.00	500.00	0	.00
<b>5224 - Totals</b>		<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5227</b>								
5227.002	Rent-Equipment	41,500.00	.00	101,411.08	.00	(59,911.08)	244	11,520.07
<b>5227 - Totals</b>		<b>\$41,500.00</b>	<b>\$0.00</b>	<b>\$101,411.08</b>	<b>\$0.00</b>	<b>(\$59,911.08)</b>	<b>244%</b>	<b>\$11,520.07</b>
<b>5290</b>								
5290.000	Other Expenses	70,026.00	.00	55,309.92	24,500.00	(9,783.92)	114	72,006.50
<b>5290 - Totals</b>		<b>\$70,026.00</b>	<b>\$0.00</b>	<b>\$55,309.92</b>	<b>\$24,500.00</b>	<b>(\$9,783.92)</b>	<b>114%</b>	<b>\$72,006.50</b>
Sub-Department <b>851 - Blue Lake Totals</b>		<b>\$1,833,096.39</b>	<b>\$216,732.65</b>	<b>\$1,536,821.14</b>	<b>\$93,519.20</b>	<b>\$202,756.05</b>	<b>89%</b>	<b>\$1,895,843.34</b>
Sub-Department <b>852 - Diesel Plant</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	198,783.48	22,960.03	145,923.54	.00	52,859.94	73	166,636.90
5110.002	Holidays	.00	693.60	6,957.69	.00	(6,957.69)	+++	7,264.20
5110.003	Sick Leave	.00	1,864.05	4,725.15	.00	(4,725.15)	+++	7,662.70
5110.004	Overtime	.00	238.42	4,081.86	.00	(4,081.86)	+++	30,639.40
<b>5110 - Totals</b>		<b>\$198,783.48</b>	<b>\$25,756.10</b>	<b>\$161,688.24</b>	<b>\$0.00</b>	<b>\$37,095.24</b>	<b>81%</b>	<b>\$212,203.20</b>
<b>5120</b>								
5120.001	Annual Leave	6,536.00	346.80	8,865.08	.00	(2,329.08)	136	7,380.08



# Income Statement

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Detail Listing

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Fund Category <b>Proprietary Funds</b>								
Fund Type <b>Enterprise Funds</b>								
Fund <b>200 - Electric Fund</b>								
EXPENSE								
Division <b>600 - Operations</b>								
Department <b>603 - Operations &amp; Maintenance</b>								
Sub-Department <b>852 - Diesel Plant</b>								
5120.002	SBS	12,585.67	1,600.14	10,455.97	.00	2,129.70	83	13,465.20
5120.003	Medicare	2,977.02	378.44	2,473.17	.00	503.85	83	3,190.12
5120.004	PERS	43,732.12	5,742.65	37,370.85	.00	6,361.27	85	58,006.76
5120.005	Health Insurance	43,528.92	3,665.90	35,844.88	.00	7,684.04	82	34,452.08
5120.006	Life Insurance	16.08	1.79	17.60	.00	(1.52)	109	18.24
5120.007	Workmen's Compensation	13,000.34	1,707.11	11,161.99	.00	1,838.35	86	14,578.75
<b>5120 - Totals</b>		<b>\$122,376.15</b>	<b>\$13,442.83</b>	<b>\$106,189.54</b>	<b>\$0.00</b>	<b>\$16,186.61</b>	<b>87%</b>	<b>\$131,091.23</b>
<b>5203</b>								
5203.001	Electric	800.00	216.85	3,442.48	.00	(2,642.48)	430	2,686.12
5203.005	Heating Fuel	300,000.00	.00	13,099.49	.00	286,900.51	4	354,798.94
<b>5203 - Totals</b>		<b>\$300,800.00</b>	<b>\$216.85</b>	<b>\$16,541.97</b>	<b>\$0.00</b>	<b>\$284,258.03</b>	<b>5%</b>	<b>\$357,485.06</b>
<b>5206</b>								
5206.000	Supplies	28,400.00	3,101.83	18,473.29	449.70	9,477.01	67	37,035.04
<b>5206 - Totals</b>		<b>\$28,400.00</b>	<b>\$3,101.83</b>	<b>\$18,473.29</b>	<b>\$449.70</b>	<b>\$9,477.01</b>	<b>67%</b>	<b>\$37,035.04</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	129,462.00	18,605.11	69,279.63	26,648.22	33,534.15	74	82,775.91
<b>5207 - Totals</b>		<b>\$129,462.00</b>	<b>\$18,605.11</b>	<b>\$69,279.63</b>	<b>\$26,648.22</b>	<b>\$33,534.15</b>	<b>74%</b>	<b>\$82,775.91</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	142,078.23	4,780.22	15,607.82	24,010.41	102,460.00	28	43,413.83
<b>5212 - Totals</b>		<b>\$142,078.23</b>	<b>\$4,780.22</b>	<b>\$15,607.82</b>	<b>\$24,010.41</b>	<b>\$102,460.00</b>	<b>28%</b>	<b>\$43,413.83</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	.00	.00	.00	.00	.00	+++	17,309.18
<b>5221 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$17,309.18</b>
<b>5223</b>								
5223.000	Tools & Small Equipment	10,000.00	2,625.63	5,957.83	3,610.00	432.17	96	4,333.02
<b>5223 - Totals</b>		<b>\$10,000.00</b>	<b>\$2,625.63</b>	<b>\$5,957.83</b>	<b>\$3,610.00</b>	<b>\$432.17</b>	<b>96%</b>	<b>\$4,333.02</b>
<b>5290</b>								
5290.000	Other Expenses	13,200.00	282.05	4,827.82	.00	8,372.18	37	6,732.15
<b>5290 - Totals</b>		<b>\$13,200.00</b>	<b>\$282.05</b>	<b>\$4,827.82</b>	<b>\$0.00</b>	<b>\$8,372.18</b>	<b>37%</b>	<b>\$6,732.15</b>
Sub-Department <b>852 - Diesel Plant Totals</b>		<b>\$945,099.86</b>	<b>\$68,810.62</b>	<b>\$398,566.14</b>	<b>\$54,718.33</b>	<b>\$491,815.39</b>	<b>48%</b>	<b>\$892,378.62</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Proprietary Funds</b>								
Fund Type <b>Enterprise Funds</b>								
Fund <b>200 - Electric Fund</b>								
EXPENSE								
Division <b>600 - Operations</b>								
Department <b>603 - Operations &amp; Maintenance</b>								
Sub-Department <b>853 - Switchyard</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	.00	554.04	1,959.92	.00	(1,959.92)	+++	5,951.12
5110.004	Overtime	.00	.00	207.78	.00	(207.78)	+++	248.44
<b>5110 - Totals</b>		<b>\$0.00</b>	<b>\$554.04</b>	<b>\$2,167.70</b>	<b>\$0.00</b>	<b>(\$2,167.70)</b>	<b>+++</b>	<b>\$6,199.56</b>
<b>5120</b>								
5120.002	SBS	.00	33.97	132.87	.00	(132.87)	+++	374.88
5120.003	Medicare	.00	8.03	31.43	.00	(31.43)	+++	88.69
5120.004	PERS	.00	121.89	476.90	.00	(476.90)	+++	1,599.44
5120.005	Health Insurance	.00	147.75	603.79	.00	(603.79)	+++	697.72
5120.006	Life Insurance	.00	.10	.40	.00	(.40)	+++	.53
5120.007	Workmen's Compensation	.00	36.23	141.76	.00	(141.76)	+++	404.42
<b>5120 - Totals</b>		<b>\$0.00</b>	<b>\$347.97</b>	<b>\$1,387.15</b>	<b>\$0.00</b>	<b>(\$1,387.15)</b>	<b>+++</b>	<b>\$3,165.68</b>
<b>5206</b>								
5206.000	Supplies	11,500.00	.00	3,660.48	.00	7,839.52	32	538.60
<b>5206 - Totals</b>		<b>\$11,500.00</b>	<b>\$0.00</b>	<b>\$3,660.48</b>	<b>\$0.00</b>	<b>\$7,839.52</b>	<b>32%</b>	<b>\$538.60</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	8,000.00	.00	102.68	.00	7,897.32	1	6,805.67
<b>5207 - Totals</b>		<b>\$8,000.00</b>	<b>\$0.00</b>	<b>\$102.68</b>	<b>\$0.00</b>	<b>\$7,897.32</b>	<b>1%</b>	<b>\$6,805.67</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	6,180.27	.00	199.32	.00	5,980.95	3	7,419.73
<b>5212 - Totals</b>		<b>\$6,180.27</b>	<b>\$0.00</b>	<b>\$199.32</b>	<b>\$0.00</b>	<b>\$5,980.95</b>	<b>3%</b>	<b>\$7,419.73</b>
<b>5223</b>								
5223.000	Tools & Small Equipment	500.00	.00	452.18	.00	47.82	90	.00
<b>5223 - Totals</b>		<b>\$500.00</b>	<b>\$0.00</b>	<b>\$452.18</b>	<b>\$0.00</b>	<b>\$47.82</b>	<b>90%</b>	<b>\$0.00</b>
Sub-Department <b>853 - Switchyard Totals</b>		<b>\$26,180.27</b>	<b>\$902.01</b>	<b>\$7,969.51</b>	<b>\$0.00</b>	<b>\$18,210.76</b>	<b>30%</b>	<b>\$24,129.24</b>
Department <b>603 - Operations &amp; Maintenance Totals</b>		<b>\$3,812,228.63</b>	<b>\$327,941.28</b>	<b>\$2,399,106.14</b>	<b>\$195,832.44</b>	<b>\$1,217,290.05</b>	<b>68%</b>	<b>\$3,711,226.25</b>
Department <b>604 - Transmission</b>								
Sub-Department <b>860 - Line Maintenance</b>								
<b>5201</b>								
5201.000	Training and Travel	.00	.00	.00	.00	.00	+++	1,193.10
<b>5201 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$1,193.10</b>





# Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Proprietary Funds</b>								
Fund Type <b>Enterprise Funds</b>								
Fund <b>200 - Electric Fund</b>								
EXPENSE								
Division <b>600 - Operations</b>								
Department <b>604 - Transmission</b>								
Sub-Department <b>860 - Line Maintenance</b>								
<b>5206</b>								
5206.000	Supplies	9,000.00	.00	.00	.00	9,000.00	0	3,451.04
	<b>5206 - Totals</b>	<b>\$9,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,000.00</b>	<b>0%</b>	<b>\$3,451.04</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	21,000.00	.00	113.50	.00	20,886.50	1	5,058.04
	<b>5207 - Totals</b>	<b>\$21,000.00</b>	<b>\$0.00</b>	<b>\$113.50</b>	<b>\$0.00</b>	<b>\$20,886.50</b>	<b>1%</b>	<b>\$5,058.04</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	145,455.00	.00	124,999.50	1,455.50	19,000.00	87	132,185.00
	<b>5212 - Totals</b>	<b>\$145,455.00</b>	<b>\$0.00</b>	<b>\$124,999.50</b>	<b>\$1,455.50</b>	<b>\$19,000.00</b>	<b>87%</b>	<b>\$132,185.00</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	.00	.00	22.40	.00	(22.40)	+++	63,758.20
	<b>5221 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22.40</b>	<b>\$0.00</b>	<b>(\$22.40)</b>	<b>+++</b>	<b>\$63,758.20</b>
<b>5223</b>								
5223.000	Tools & Small Equipment	4,500.00	.00	.00	3,610.00	890.00	80	379.00
	<b>5223 - Totals</b>	<b>\$4,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,610.00</b>	<b>\$890.00</b>	<b>80%</b>	<b>\$379.00</b>
	Sub-Department <b>860 - Line Maintenance Totals</b>	<b>\$179,955.00</b>	<b>\$0.00</b>	<b>\$125,135.40</b>	<b>\$5,065.50</b>	<b>\$49,754.10</b>	<b>72%</b>	<b>\$206,024.38</b>
	Sub-Department <b>861 - Substation Maintenance</b>							
<b>5110</b>								
5110.001	Regular Salaries/Wages	.00	230.85	323.19	.00	(323.19)	+++	2,436.68
5110.004	Overtime	.00	.00	.00	.00	.00	+++	277.31
	<b>5110 - Totals</b>	<b>\$0.00</b>	<b>\$230.85</b>	<b>\$323.19</b>	<b>\$0.00</b>	<b>(\$323.19)</b>	<b>+++</b>	<b>\$2,713.99</b>
<b>5120</b>								
5120.002	SBS	.00	14.15	19.82	.00	(19.82)	+++	157.85
5120.003	Medicare	.00	3.35	4.69	.00	(4.69)	+++	37.33
5120.004	PERS	.00	50.79	71.10	.00	(71.10)	+++	682.57
5120.005	Health Insurance	.00	.00	24.62	.00	(24.62)	+++	260.79
5120.006	Life Insurance	.00	.00	.02	.00	(.02)	+++	.19
5120.007	Workmen's Compensation	.00	15.10	21.14	.00	(21.14)	+++	170.32
	<b>5120 - Totals</b>	<b>\$0.00</b>	<b>\$83.39</b>	<b>\$141.39</b>	<b>\$0.00</b>	<b>(\$141.39)</b>	<b>+++</b>	<b>\$1,309.05</b>



# Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Proprietary Funds</b>								
Fund Type <b>Enterprise Funds</b>								
Fund <b>200 - Electric Fund</b>								
EXPENSE								
Division <b>600 - Operations</b>								
Department <b>604 - Transmission</b>								
Sub-Department <b>861 - Substation Maintenance</b>								
<b>5206</b>								
5206.000	Supplies	2,000.00	.00	.00	.00	2,000.00	0	475.80
	<b>5206 - Totals</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>0%</b>	<b>\$475.80</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	6,000.00	.00	986.74	.00	5,013.26	16	3,907.98
	<b>5207 - Totals</b>	<b>\$6,000.00</b>	<b>\$0.00</b>	<b>\$986.74</b>	<b>\$0.00</b>	<b>\$5,013.26</b>	<b>16%</b>	<b>\$3,907.98</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	12,067.86	.00	1,223.22	2,067.86	8,776.78	27	5,588.91
	<b>5212 - Totals</b>	<b>\$12,067.86</b>	<b>\$0.00</b>	<b>\$1,223.22</b>	<b>\$2,067.86</b>	<b>\$8,776.78</b>	<b>27%</b>	<b>\$5,588.91</b>
	Sub-Department <b>861 - Substation Maintenance Totals</b>	<b>\$20,067.86</b>	<b>\$314.24</b>	<b>\$2,674.54</b>	<b>\$2,067.86</b>	<b>\$15,325.46</b>	<b>24%</b>	<b>\$13,995.73</b>
	Department <b>604 - Transmission Totals</b>	<b>\$200,022.86</b>	<b>\$314.24</b>	<b>\$127,809.94</b>	<b>\$7,133.36</b>	<b>\$65,079.56</b>	<b>67%</b>	<b>\$220,020.11</b>
Department <b>605 - Distribution</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	859,717.96	87,136.90	531,679.98	.00	328,037.98	62	634,285.54
5110.002	Holidays	.00	2,751.76	32,041.12	.00	(32,041.12)	+++	29,391.16
5110.003	Sick Leave	.00	5,297.86	19,332.94	.00	(19,332.94)	+++	29,021.50
5110.004	Overtime	.00	12,674.70	77,628.14	.00	(77,628.14)	+++	101,483.63
	<b>5110 - Totals</b>	<b>\$859,717.96</b>	<b>\$107,861.22</b>	<b>\$660,682.18</b>	<b>\$0.00</b>	<b>\$199,035.78</b>	<b>77%</b>	<b>\$794,181.83</b>
<b>5120</b>								
5120.001	Annual Leave	29,847.00	5,145.02	49,530.70	.00	(19,683.70)	166	70,760.24
5120.002	SBS	54,497.77	6,930.36	40,999.43	.00	13,498.34	75	50,017.87
5120.003	Medicare	12,898.76	1,639.31	10,304.61	.00	2,594.15	80	12,550.79
5120.004	PERS	189,139.94	24,861.37	155,861.70	.00	33,278.24	82	230,352.20
5120.005	Health Insurance	213,896.96	17,824.78	160,423.02	.00	53,473.94	75	174,861.11
5120.006	Life Insurance	113.28	9.44	84.96	.00	28.32	75	102.16
5120.007	Workmen's Compensation	36,215.00	5,048.97	31,713.33	.00	4,501.67	88	41,964.99
	<b>5120 - Totals</b>	<b>\$536,608.71</b>	<b>\$61,459.25</b>	<b>\$448,917.75</b>	<b>\$0.00</b>	<b>\$87,690.96</b>	<b>84%</b>	<b>\$580,609.36</b>
<b>5201</b>								
5201.000	Training and Travel	5,000.00	.00	.00	.00	5,000.00	0	200.00
	<b>5201 - Totals</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>0%</b>	<b>\$200.00</b>



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Include Rollup Account/Rollup to Account

Account	Account Description		YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Proprietary Funds</b>									
Fund Type <b>Enterprise Funds</b>									
Fund <b>200 - Electric Fund</b>									
EXPENSE									
Division <b>600 - Operations</b>									
Department <b>605 - Distribution</b>									
<b>5202</b>									
5202.000	Uniforms		23,500.00	517.98	5,279.31	1,747.04	16,473.65	30	19,776.75
		<b>5202 - Totals</b>	\$23,500.00	\$517.98	\$5,279.31	\$1,747.04	\$16,473.65	30%	\$19,776.75
<b>5204</b>									
5204.001	Cell Phone Stipend		.00	50.00	450.00	.00	(450.00)	+++	600.00
		<b>5204 - Totals</b>	\$0.00	\$50.00	\$450.00	\$0.00	(\$450.00)	+++	\$600.00
<b>5206</b>									
5206.000	Supplies		80,000.00	1,251.32	75,219.01	2,260.84	2,520.15	97	88,114.96
		<b>5206 - Totals</b>	\$80,000.00	\$1,251.32	\$75,219.01	\$2,260.84	\$2,520.15	97%	\$88,114.96
<b>5207</b>									
5207.000	Repairs & Maintenance		50,000.00	847.31	19,459.34	.00	30,540.66	39	55,021.92
		<b>5207 - Totals</b>	\$50,000.00	\$847.31	\$19,459.34	\$0.00	\$30,540.66	39%	\$55,021.92
<b>5212</b>									
5212.000	Contracted/Purchased Serv		170,000.00	15,240.00	95,850.00	78,320.00	(4,170.00)	102	146,840.00
		<b>5212 - Totals</b>	\$170,000.00	\$15,240.00	\$95,850.00	\$78,320.00	(\$4,170.00)	102%	\$146,840.00
<b>5221</b>									
5221.000	Transportation/Vehicles		292,580.00	18,449.01	194,171.05	.00	98,408.95	66	133,486.44
		<b>5221 - Totals</b>	\$292,580.00	\$18,449.01	\$194,171.05	\$0.00	\$98,408.95	66%	\$133,486.44
<b>5222</b>									
5222.000	Postage		.00	7.20	7.20	.00	(7.20)	+++	.00
		<b>5222 - Totals</b>	\$0.00	\$7.20	\$7.20	\$0.00	(\$7.20)	+++	\$0.00
<b>5223</b>									
5223.000	Tools & Small Equipment		15,000.00	2,437.37	15,466.68	.00	(466.68)	103	16,126.98
		<b>5223 - Totals</b>	\$15,000.00	\$2,437.37	\$15,466.68	\$0.00	(\$466.68)	103%	\$16,126.98
<b>5224</b>									
5224.000	Dues & Publications		1,400.00	36.00	436.00	.00	964.00	31	842.65
		<b>5224 - Totals</b>	\$1,400.00	\$36.00	\$436.00	\$0.00	\$964.00	31%	\$842.65
<b>5290</b>									
5290.000	Other Expenses		.00	11.00	220.00	.00	(220.00)	+++	391.17
		<b>5290 - Totals</b>	\$0.00	\$11.00	\$220.00	\$0.00	(\$220.00)	+++	\$391.17
		Department <b>605 - Distribution Totals</b>	\$2,033,806.67	\$208,167.66	\$1,516,158.52	\$82,327.88	\$435,320.27	79%	\$1,836,192.06



# Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
<b>Fund Category Proprietary Funds</b>								
<b>Fund Type Enterprise Funds</b>								
<b>Fund 200 - Electric Fund</b>								
<b>EXPENSE</b>								
<b>Division 600 - Operations</b>								
<b>Department 606 - Metering</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	221,278.72	16,254.64	131,329.60	.00	89,949.12	59	199,803.53
5110.002	Holidays	.00	607.76	8,792.14	.00	(8,792.14)	+++	11,727.92
5110.003	Sick Leave	.00	4,920.80	8,372.90	.00	(8,372.90)	+++	7,955.46
5110.004	Overtime	.00	.00	1,225.82	.00	(1,225.82)	+++	1,440.44
5110.010	Temp Wages	.00	1,329.28	1,329.28	.00	(1,329.28)	+++	.00
<b>5110 - Totals</b>		<b>\$221,278.72</b>	<b>\$23,112.48</b>	<b>\$151,049.74</b>	<b>\$0.00</b>	<b>\$70,228.98</b>	<b>68%</b>	<b>\$220,927.35</b>
<b>5120</b>								
5120.001	Annual Leave	9,876.00	1,251.20	16,725.78	.00	(6,849.78)	169	20,158.25
5120.002	SBS	14,171.68	1,493.50	10,284.71	.00	3,886.97	73	14,778.41
5120.003	Medicare	3,352.18	353.26	2,432.75	.00	919.43	73	3,495.73
5120.004	PERS	48,681.36	5,067.57	35,181.25	.00	13,500.11	72	62,667.25
5120.005	Health Insurance	85,553.20	7,129.47	64,165.23	.00	21,387.97	75	72,343.33
5120.006	Life Insurance	42.48	3.54	31.86	.00	10.62	75	39.53
5120.007	Workmen's Compensation	14,471.60	1,593.36	10,621.54	.00	3,850.06	73	15,737.05
<b>5120 - Totals</b>		<b>\$176,148.50</b>	<b>\$16,891.90</b>	<b>\$139,443.12</b>	<b>\$0.00</b>	<b>\$36,705.38</b>	<b>79%</b>	<b>\$189,219.55</b>
<b>5201</b>								
5201.000	Training and Travel	3,000.00	.00	1,363.30	.00	1,636.70	45	6,485.27
<b>5201 - Totals</b>		<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$1,363.30</b>	<b>\$0.00</b>	<b>\$1,636.70</b>	<b>45%</b>	<b>\$6,485.27</b>
<b>5202</b>								
5202.000	Uniforms	1,050.00	.00	.00	.00	1,050.00	0	.00
<b>5202 - Totals</b>		<b>\$1,050.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,050.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5206</b>								
5206.000	Supplies	25,000.00	2,718.70	3,259.69	1,148.00	20,592.31	18	17,058.23
<b>5206 - Totals</b>		<b>\$25,000.00</b>	<b>\$2,718.70</b>	<b>\$3,259.69</b>	<b>\$1,148.00</b>	<b>\$20,592.31</b>	<b>18%</b>	<b>\$17,058.23</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	11,000.00	.00	2,100.00	.00	8,900.00	19	7,957.75
<b>5207 - Totals</b>		<b>\$11,000.00</b>	<b>\$0.00</b>	<b>\$2,100.00</b>	<b>\$0.00</b>	<b>\$8,900.00</b>	<b>19%</b>	<b>\$7,957.75</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	10,000.00	758.42	6,835.12	.00	3,164.88	68	14,628.71
<b>5212 - Totals</b>		<b>\$10,000.00</b>	<b>\$758.42</b>	<b>\$6,835.12</b>	<b>\$0.00</b>	<b>\$3,164.88</b>	<b>68%</b>	<b>\$14,628.71</b>
<b>5221</b>								
5221.000	Transportation/Vehicles	.00	.00	.00	.00	.00	+++	8,161.01
<b>5221 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$8,161.01</b>



# Income Statement

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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
<b>Fund Category Proprietary Funds</b>								
<b>Fund Type Enterprise Funds</b>								
<b>Fund 200 - Electric Fund</b>								
<b>EXPENSE</b>								
<b>Division 600 - Operations</b>								
<b>Department 606 - Metering</b>								
<b>5223</b>								
5223.000	Tools & Small Equipment	2,000.00	.00	1,282.84	.00	717.16	64	144.04
<b>5223 - Totals</b>		<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$1,282.84</b>	<b>\$0.00</b>	<b>\$717.16</b>	<b>64%</b>	<b>\$144.04</b>
<b>5224</b>								
5224.000	Dues & Publications	500.00	.00	.00	.00	500.00	0	.00
<b>5224 - Totals</b>		<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5290</b>								
5290.000	Other Expenses	.00	.00	.00	.00	.00	+++	1,960.10
<b>5290 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$1,960.10</b>
<b>Department 606 - Metering Totals</b>		<b>\$449,977.22</b>	<b>\$43,481.50</b>	<b>\$305,333.81</b>	<b>\$1,148.00</b>	<b>\$143,495.41</b>	<b>68%</b>	<b>\$466,542.01</b>
<b>Department 635 - Jobbing Expenses</b>								
<b>5110</b>								
5110.001	Regular Salaries/Wages	.00	.00	.00	.00	.00	+++	3,809.17
5110.010	Temp Wages	.00	78.00	1,674.00	.00	(1,674.00)	+++	4,118.00
<b>5110 - Totals</b>		<b>\$0.00</b>	<b>\$78.00</b>	<b>\$1,674.00</b>	<b>\$0.00</b>	<b>(\$1,674.00)</b>	<b>+++</b>	<b>\$7,927.17</b>
<b>5120</b>								
5120.002	SBS	.00	4.78	102.60	.00	(102.60)	+++	486.51
5120.003	Medicare	.00	1.13	24.25	.00	(24.25)	+++	115.05
5120.004	PERS	.00	.00	.00	.00	.00	+++	1,325.62
5120.005	Health Insurance	.00	.00	.00	.00	.00	+++	645.50
5120.006	Life Insurance	.00	.00	.00	.00	.00	+++	.86
5120.007	Workmen's Compensation	.00	3.83	63.17	.00	(63.17)	+++	154.16
<b>5120 - Totals</b>		<b>\$0.00</b>	<b>\$9.74</b>	<b>\$190.02</b>	<b>\$0.00</b>	<b>(\$190.02)</b>	<b>+++</b>	<b>\$2,727.70</b>
<b>5206</b>								
5206.000	Supplies	100,000.00	2,263.25	90,856.67	.00	9,143.33	91	104,034.34
<b>5206 - Totals</b>		<b>\$100,000.00</b>	<b>\$2,263.25</b>	<b>\$90,856.67</b>	<b>\$0.00</b>	<b>\$9,143.33</b>	<b>91%</b>	<b>\$104,034.34</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	.00	.00	.00	.00	.00	+++	3,500.73
<b>5207 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$3,500.73</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	.00	.00	.00	.00	.00	+++	2,730.00
<b>5212 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$2,730.00</b>



# Income Statement

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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	<b>Proprietary Funds</b>							
Fund Type	<b>Enterprise Funds</b>							
Fund	<b>200 - Electric Fund</b>							
	<b>EXPENSE</b>							
Division	<b>600 - Operations</b>							
Department	<b>635 - Jobbing Expenses</b>							
<b>5221</b>								
5221.000	Transportation/Vehicles	.00	.00	.00	.00	.00	+++	(1,708.00)
	<b>5221 - Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$1,708.00)
	Department <b>635 - Jobbing Expenses Totals</b>	\$100,000.00	\$2,350.99	\$92,720.69	\$0.00	\$7,279.31	93%	\$119,211.94
	Division <b>600 - Operations Totals</b>	\$9,281,658.56	\$782,878.86	\$6,153,757.76	\$323,633.39	\$2,804,267.41	70%	\$10,079,597.15
Division	<b>640 - Depreciation/Amortization</b>							
<b>6101</b>								
6101.000	Amortization	.00	.00	.00	.00	.00	+++	19,826.52
	<b>6101 - Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$19,826.52
<b>6202</b>								
6202.000	Depreciation-Plants	.00	625,660.78	5,630,947.02	.00	(5,630,947.02)	+++	7,526,631.88
	<b>6202 - Totals</b>	\$0.00	\$625,660.78	\$5,630,947.02	\$0.00	(\$5,630,947.02)	+++	\$7,526,631.88
<b>6205</b>								
6205.000	Depreciation-Buildings	.00	3,602.10	32,418.90	.00	(32,418.90)	+++	43,225.20
	<b>6205 - Totals</b>	\$0.00	\$3,602.10	\$32,418.90	\$0.00	(\$32,418.90)	+++	\$43,225.20
<b>6206</b>								
6206.000	Depreciation-Machinery	.00	7,753.17	69,778.53	.00	(69,778.53)	+++	93,038.05
	<b>6206 - Totals</b>	\$0.00	\$7,753.17	\$69,778.53	\$0.00	(\$69,778.53)	+++	\$93,038.05
<b>6208</b>								
6208.000	Deprec-Furniture/Fixtures	.00	661.66	5,954.94	.00	(5,954.94)	+++	7,939.92
	<b>6208 - Totals</b>	\$0.00	\$661.66	\$5,954.94	\$0.00	(\$5,954.94)	+++	\$7,939.92
<b>6209</b>								
6209.000	Deprec-Heat Conversions	.00	1,890.92	17,018.28	.00	(17,018.28)	+++	22,691.03
	<b>6209 - Totals</b>	\$0.00	\$1,890.92	\$17,018.28	\$0.00	(\$17,018.28)	+++	\$22,691.03
	Division <b>640 - Depreciation/Amortization Totals</b>	\$0.00	\$639,568.63	\$5,756,117.67	\$0.00	(\$5,756,117.67)	+++	\$7,713,352.60
Division	<b>650 - Debt Payments</b>							
<b>5295</b>								
5295.000	Interest Expense	6,087,123.00	481,654.14	4,487,041.35	.00	1,600,081.65	74	6,130,670.32
	<b>5295 - Totals</b>	\$6,087,123.00	\$481,654.14	\$4,487,041.35	\$0.00	\$1,600,081.65	74%	\$6,130,670.32



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Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Proprietary Funds</b>								
Fund Type <b>Enterprise Funds</b>								
Fund <b>200 - Electric Fund</b>								
EXPENSE								
Division <b>650 - Debt Payments</b>								
<b>5297</b>								
5297.000	Debt Admin Expense	.00	500.00	6,000.00	.00	(6,000.00)	+++	6,500.00
	<b>5297 - Totals</b>	\$0.00	\$500.00	\$6,000.00	\$0.00	(\$6,000.00)	+++	\$6,500.00
<b>7301</b>								
7301.000	Note Principal Payments	335,690.00	.00	159,729.97	.00	175,960.03	48	.00
	<b>7301 - Totals</b>	\$335,690.00	\$0.00	\$159,729.97	\$0.00	\$175,960.03	48%	\$0.00
<b>7302</b>								
7302.000	Bond Principal Payments	2,115,000.00	.00	2,115,000.00	.00	.00	100	.00
	<b>7302 - Totals</b>	\$2,115,000.00	\$0.00	\$2,115,000.00	\$0.00	\$0.00	100%	\$0.00
	Division <b>650 - Debt Payments Totals</b>	\$8,537,813.00	\$482,154.14	\$6,767,771.32	\$0.00	\$1,770,041.68	79%	\$6,137,170.32
Division <b>680 - Transfers Between Funds</b>								
<b>7200</b>								
7200.000	Interfund Transfers Out	75,000.00	.00	75,000.00	.00	.00	100	3,475,000.00
	<b>7200 - Totals</b>	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$0.00	100%	\$3,475,000.00
	Division <b>680 - Transfers Between Funds Totals</b>	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$0.00	100%	\$3,475,000.00
	<b>EXPENSE TOTALS</b>	\$17,894,471.56	\$1,904,601.63	\$18,752,646.75	\$323,633.39	(\$1,181,808.58)	107%	\$27,405,120.07
Fund <b>200 - Electric Fund Totals</b>								
	<b>REVENUE TOTALS</b>	17,821,264.00	1,526,629.76	169,454,233.19	.00	(151,632,969.19)	951%	24,179,340.45
	<b>EXPENSE TOTALS</b>	17,894,471.56	1,904,601.63	18,752,646.75	323,633.39	(1,181,808.58)	107%	27,405,120.07
	Fund <b>200 - Electric Fund Net Gain (Loss)</b>	(\$73,207.56)	(\$377,971.87)	\$150,701,586.44	(\$323,633.39)	\$150,451,160.61	(205,413%)	(\$3,225,779.62)
Fund Type <b>Enterprise Funds Totals</b>								
	<b>REVENUE TOTALS</b>	17,821,264.00	1,526,629.76	169,454,233.19	.00	(151,632,969.19)	951%	24,179,340.45
	<b>EXPENSE TOTALS</b>	17,894,471.56	1,904,601.63	18,752,646.75	323,633.39	(1,181,808.58)	107%	27,405,120.07
	Fund Type <b>Enterprise Funds Net Gain (Loss)</b>	(\$73,207.56)	(\$377,971.87)	\$150,701,586.44	(\$323,633.39)	\$150,451,160.61	(205,413%)	(\$3,225,779.62)



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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Proprietary Funds</b> Totals								
	REVENUE TOTALS	17,821,264.00	1,526,629.76	169,454,233.19	.00	(151,632,969.19)	951%	24,179,340.45
	EXPENSE TOTALS	17,894,471.56	1,904,601.63	18,752,646.75	323,633.39	(1,181,808.58)	107%	27,405,120.07
Fund Category	<b>Proprietary Funds</b> Net Gain (Loss)	(\$73,207.56)	(\$377,971.87)	\$150,701,586.44	(\$323,633.39)	\$150,451,160.61	(205,413%)	(\$3,225,779.62)
Grand Totals								
	REVENUE TOTALS	17,821,264.00	1,526,629.76	169,454,233.19	.00	(151,632,969.19)	951%	24,179,340.45
	EXPENSE TOTALS	17,894,471.56	1,904,601.63	18,752,646.75	323,633.39	(1,181,808.58)	107%	27,405,120.07
	Grand Total Net Gain (Loss)	(\$73,207.56)	(\$377,971.87)	\$150,701,586.44	(\$323,633.39)	\$150,451,160.61	(205,413%)	(\$3,225,779.62)





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Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
<b>Fund Category Proprietary Funds</b>								
<b>Fund Type Capital Projects Funds</b>								
<b>Fund 710 - Capital Projects-Electric</b>								
<b>REVENUE</b>								
<b>Division 300 - Revenue</b>								
<b>Department 310 - State Revenue</b>								
<b>3101</b>								
3101.005	Grant Revenue	.00	22,702.80	102,274.40	.00	(102,274.40)	+++	140,673.75
<b>3101 - Totals</b>		<b>\$0.00</b>	<b>\$22,702.80</b>	<b>\$102,274.40</b>	<b>\$0.00</b>	<b>(\$102,274.40)</b>	<b>+++</b>	<b>\$140,673.75</b>
<b>Department 310 - State Revenue Totals</b>		<b>\$0.00</b>	<b>\$22,702.80</b>	<b>\$102,274.40</b>	<b>\$0.00</b>	<b>(\$102,274.40)</b>	<b>+++</b>	<b>\$140,673.75</b>
<b>Department 380 - Miscellaneous</b>								
<b>3807</b>								
3807.000	Miscellaneous	.00	.00	1,500.00	.00	(1,500.00)	+++	35,750.00
<b>3807 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>(\$1,500.00)</b>	<b>+++</b>	<b>\$35,750.00</b>
<b>Department 380 - Miscellaneous Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>(\$1,500.00)</b>	<b>+++</b>	<b>\$35,750.00</b>
<b>Department 390 - Cash Basis Receipts</b>								
<b>3950</b>								
3950.200	Transfer In Electric	75,000.00	.00	75,000.00	.00	.00	100	3,475,000.00
3950.714	Transfer In Revenue Bond	3,300,000.00	.00	3,300,000.00	.00	.00	100	1,317,648.63
<b>3950 - Totals</b>		<b>\$3,375,000.00</b>	<b>\$0.00</b>	<b>\$3,375,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$4,792,648.63</b>
<b>Department 390 - Cash Basis Receipts Totals</b>		<b>\$3,375,000.00</b>	<b>\$0.00</b>	<b>\$3,375,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$4,792,648.63</b>
<b>Division 300 - Revenue Totals</b>		<b>\$3,375,000.00</b>	<b>\$22,702.80</b>	<b>\$3,478,774.40</b>	<b>\$0.00</b>	<b>(\$103,774.40)</b>	<b>103%</b>	<b>\$4,969,072.38</b>
<b>REVENUE TOTALS</b>		<b>\$3,375,000.00</b>	<b>\$22,702.80</b>	<b>\$3,478,774.40</b>	<b>\$0.00</b>	<b>(\$103,774.40)</b>	<b>103%</b>	<b>\$4,969,072.38</b>
<b>EXPENSE</b>								
<b>Division 600 - Operations</b>								
<b>Department 630 - Operations</b>								
<b>5206</b>								
5206.000	Supplies	48,275.70	33,244.25	200,541.93	19,353.19	(171,619.42)	455	582,870.23
<b>5206 - Totals</b>		<b>\$48,275.70</b>	<b>\$33,244.25</b>	<b>\$200,541.93</b>	<b>\$19,353.19</b>	<b>(\$171,619.42)</b>	<b>455%</b>	<b>\$582,870.23</b>
<b>5207</b>								
5207.000	Repairs & Maintenance	.00	.00	702.61	47,582.60	(48,285.21)	+++	2,012.77
<b>5207 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$702.61</b>	<b>\$47,582.60</b>	<b>(\$48,285.21)</b>	<b>+++</b>	<b>\$2,012.77</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv	3,839,984.28	44,256.24	569,822.72	810,755.92	2,459,405.64	36	1,451,856.97
<b>5212 - Totals</b>		<b>\$3,839,984.28</b>	<b>\$44,256.24</b>	<b>\$569,822.72</b>	<b>\$810,755.92</b>	<b>\$2,459,405.64</b>	<b>36%</b>	<b>\$1,451,856.97</b>
<b>5214</b>								
5214.000	Interdepartment Services	.00	1,498.44	9,866.02	.00	(9,866.02)	+++	56,048.22
<b>5214 - Totals</b>		<b>\$0.00</b>	<b>\$1,498.44</b>	<b>\$9,866.02</b>	<b>\$0.00</b>	<b>(\$9,866.02)</b>	<b>+++</b>	<b>\$56,048.22</b>



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Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Proprietary Funds</b>								
Fund Type <b>Capital Projects Funds</b>								
Fund <b>710 - Capital Projects-Electric</b>								
EXPENSE								
Division <b>600 - Operations</b>								
Department <b>630 - Operations</b>								
<b>5222</b>								
5222.000	Postage	.00	.00	.00	.00	.00	+++	26.36
	<b>5222 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$26.36</b>
<b>5223</b>								
5223.000	Tools & Small Equipment	.00	.00	4,435.76	48,305.15	(52,740.91)	+++	25,115.81
	<b>5223 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,435.76</b>	<b>\$48,305.15</b>	<b>(\$52,740.91)</b>	<b>+++</b>	<b>\$25,115.81</b>
<b>5226</b>								
5226.000	Advertising	.00	.00	329.10	.00	(329.10)	+++	280.67
	<b>5226 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$329.10</b>	<b>\$0.00</b>	<b>(\$329.10)</b>	<b>+++</b>	<b>\$280.67</b>
<b>5227</b>								
5227.002	Rent-Equipment	.00	.00	1,260.20	.00	(1,260.20)	+++	1,820.00
	<b>5227 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,260.20</b>	<b>\$0.00</b>	<b>(\$1,260.20)</b>	<b>+++</b>	<b>\$1,820.00</b>
<b>5290</b>								
5290.000	Other Expenses	.00	.00	52,851.64	.00	(52,851.64)	+++	193,073.26
	<b>5290 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$52,851.64</b>	<b>\$0.00</b>	<b>(\$52,851.64)</b>	<b>+++</b>	<b>\$193,073.26</b>
	Department <b>630 - Operations Totals</b>	<b>\$3,888,259.98</b>	<b>\$78,998.93</b>	<b>\$839,809.98</b>	<b>\$925,996.86</b>	<b>\$2,122,453.14</b>	<b>45%</b>	<b>\$2,313,104.29</b>
Department <b>670 - Fixed Assets</b>								
<b>7150</b>								
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	.00	+++	(2,313,259.56)
	<b>7150 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>(\$2,313,259.56)</b>
	Department <b>670 - Fixed Assets Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>(\$2,313,259.56)</b>
Department <b>680 - Transfer to Other Funds</b>								
<b>7200</b>								
7200.000	Interfund Transfers Out	.00	.00	156,098,188.69	.00	(156,098,188.69)	+++	6,118,570.31
	<b>7200 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$156,098,188.69</b>	<b>\$0.00</b>	<b>(\$156,098,188.69)</b>	<b>+++</b>	<b>\$6,118,570.31</b>
	Department <b>680 - Transfer to Other Funds Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$156,098,188.69</b>	<b>\$0.00</b>	<b>(\$156,098,188.69)</b>	<b>+++</b>	<b>\$6,118,570.31</b>
	Division <b>600 - Operations Totals</b>	<b>\$3,888,259.98</b>	<b>\$78,998.93</b>	<b>\$156,937,998.67</b>	<b>\$925,996.86</b>	<b>(\$153,975,735.55)</b>	<b>4,060%</b>	<b>\$6,118,415.04</b>
	<b>EXPENSE TOTALS</b>	<b>\$3,888,259.98</b>	<b>\$78,998.93</b>	<b>\$156,937,998.67</b>	<b>\$925,996.86</b>	<b>(\$153,975,735.55)</b>	<b>4,060%</b>	<b>\$6,118,415.04</b>
Fund <b>710 - Capital Projects-Electric Totals</b>								
	<b>REVENUE TOTALS</b>	<b>3,375,000.00</b>	<b>22,702.80</b>	<b>3,478,774.40</b>	<b>.00</b>	<b>(103,774.40)</b>	<b>103%</b>	<b>4,969,072.38</b>
	<b>EXPENSE TOTALS</b>	<b>3,888,259.98</b>	<b>78,998.93</b>	<b>156,937,998.67</b>	<b>925,996.86</b>	<b>(153,975,735.55)</b>	<b>4,060%</b>	<b>6,118,415.04</b>



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Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	YTD Encumbrances	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	<b>Proprietary Funds</b>							
Fund Type	<b>Capital Projects Funds</b>							
Fund	<b>710 - Capital Projects-Electric</b> Net Gain (Loss)	(\$513,259.98)	(\$56,296.13)	(\$153,459,224.27)	(\$925,996.86)	(\$153,871,961.15)	30,079%	(\$1,149,342.66)
Fund Type	<b>Capital Projects Funds</b> Totals							
	REVENUE TOTALS	3,375,000.00	22,702.80	3,478,774.40	.00	(103,774.40)	103%	4,969,072.38
	EXPENSE TOTALS	3,888,259.98	78,998.93	156,937,998.67	925,996.86	(153,975,735.55)	4,060%	6,118,415.04
Fund Type	<b>Capital Projects Funds</b> Net Gain (Loss)	(\$513,259.98)	(\$56,296.13)	(\$153,459,224.27)	(\$925,996.86)	(\$153,871,961.15)	30,079%	(\$1,149,342.66)
Fund Category	<b>Proprietary Funds</b> Totals							
	REVENUE TOTALS	3,375,000.00	22,702.80	3,478,774.40	.00	(103,774.40)	103%	4,969,072.38
	EXPENSE TOTALS	3,888,259.98	78,998.93	156,937,998.67	925,996.86	(153,975,735.55)	4,060%	6,118,415.04
Fund Category	<b>Proprietary Funds</b> Net Gain (Loss)	(\$513,259.98)	(\$56,296.13)	(\$153,459,224.27)	(\$925,996.86)	(\$153,871,961.15)	30,079%	(\$1,149,342.66)
	Grand Totals							
	REVENUE TOTALS	3,375,000.00	22,702.80	3,478,774.40	.00	(103,774.40)	103%	4,969,072.38
	EXPENSE TOTALS	3,888,259.98	78,998.93	156,937,998.67	925,996.86	(153,975,735.55)	4,060%	6,118,415.04
	Grand Total Net Gain (Loss)	(\$513,259.98)	(\$56,296.13)	(\$153,459,224.27)	(\$925,996.86)	(\$153,871,961.15)	30,079%	(\$1,149,342.66)



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Enterprise Funds</b>					
<b>Fund 200 - Electric Fund</b>					
<b>ASSETS</b>					
<b>1027</b>					
1027.000	Change in FMV-Investments	22,509.25	344,930.80	(322,421.55)	(93.47)
<b>1027 - Totals</b>		<b>\$22,509.25</b>	<b>\$344,930.80</b>	<b>(\$322,421.55)</b>	<b>(93.47%)</b>
<b>1030</b>					
1030.100	Investment-Central Trea.	1,228,522.16	(155,239,945.96)	156,468,468.12	100.79
<b>1030 - Totals</b>		<b>\$1,228,522.16</b>	<b>(\$155,239,945.96)</b>	<b>\$156,468,468.12</b>	<b>100.79%</b>
<b>1050</b>					
1050.000	Accts Rec.-Misc Billing	24,994.15	53,773.35	(28,779.20)	(53.52)
1050.010	Accts Rec.-Utility Billing	794,601.88	782,076.15	12,525.73	1.60
1050.050	Accts Rec.-Collections	134,003.37	87,135.38	46,867.99	53.79
1050.070	Accts Rec.- Federal	376,133.01	102,563.90	273,569.11	266.73
1050.900	Allowance - Doubtful Acct	(134,003.37)	(87,135.38)	(46,867.99)	(53.79)
<b>1050 - Totals</b>		<b>\$1,195,729.04</b>	<b>\$938,413.40</b>	<b>\$257,315.64</b>	<b>27.42%</b>
<b>1100</b>					
1100.010	Inventory - Materials	1,254,429.38	1,389,926.96	(135,497.58)	(9.75)
1100.020	Inventory - Fuel	143,490.51	178,278.10	(34,787.59)	(19.51)
1100.030	Inventory - Freight	(24,512.95)	(28,292.54)	3,779.59	13.36
<b>1100 - Totals</b>		<b>\$1,373,406.94</b>	<b>\$1,539,912.52</b>	<b>(\$166,505.58)</b>	<b>(10.81%)</b>
<b>1200</b>					
1200.020	Prepaid Insurance	160,852.44	181,659.21	(20,806.77)	(11.45)
1200.030	Prepaid Workers Compensation Insurance	60,435.61	13,394.90	47,040.71	351.18
<b>1200 - Totals</b>		<b>\$221,288.05</b>	<b>\$195,054.11</b>	<b>\$26,233.94</b>	<b>13.45%</b>
<b>1500</b>					
1500.100	Land - Electric Fund	692,937.00	692,937.00	.00	.00
<b>1500 - Totals</b>		<b>\$692,937.00</b>	<b>\$692,937.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1510</b>					
1510.000	Land Improvements	70,767.15	70,767.15	.00	.00
<b>1510 - Totals</b>		<b>\$70,767.15</b>	<b>\$70,767.15</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1520</b>					
1520.001	Blue Lake Hydro Plant	167,359,985.14	164,963,155.53	2,396,829.61	1.45
1520.002	Green Lake Hydro Plant	77,189,638.92	77,004,684.73	184,954.19	.24
1520.004	Indian River Diesel Plant	25,026,276.20	25,009,794.54	16,481.66	.07
1520.005	Transmission Lines	5,300,878.19	5,143,172.38	157,705.81	3.07
1520.006	Distribution Lines	12,192,053.93	9,947,070.50	2,244,983.43	22.57
1520.007	General Plant	1,047,995.78	958,847.16	89,148.62	9.30



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>					
Fund Type	<b>Enterprise Funds</b>					
Fund	<b>200 - Electric Fund</b>					
	<b>ASSETS</b>					
1520.008	Takatz Lake Plant		1,669,105.86	1,616,946.27	52,159.59	3.23
	<b>1520 - Totals</b>		\$289,785,934.02	\$284,643,671.11	\$5,142,262.91	1.81%
<b>1540</b>						
1540.000	Buildings		2,089,248.13	1,745,959.33	343,288.80	19.66
	<b>1540 - Totals</b>		\$2,089,248.13	\$1,745,959.33	\$343,288.80	19.66%
<b>1550</b>						
1550.000	Machinery & Equipment		1,793,147.64	1,294,280.36	498,867.28	38.54
	<b>1550 - Totals</b>		\$1,793,147.64	\$1,294,280.36	\$498,867.28	38.54%
<b>1570</b>						
1570.000	Furniture & Fixtures		158,799.31	158,799.31	.00	.00
	<b>1570 - Totals</b>		\$158,799.31	\$158,799.31	\$0.00	0.00%
<b>1580</b>						
1580.000	Electric Heat Conversions		478,140.59	429,500.59	48,640.00	11.32
	<b>1580 - Totals</b>		\$478,140.59	\$429,500.59	\$48,640.00	11.32%
<b>1600</b>						
1600.100	Accumulated Depr. Intang		(51,660.17)	(48,829.49)	(2,830.68)	(5.80)
	<b>1600 - Totals</b>		(\$51,660.17)	(\$48,829.49)	(\$2,830.68)	(5.80%)
<b>1620</b>						
1620.000	Accumulated Depr Ut Plant		(.19)	(.19)	.00	.00
1620.001	Accumulated Depr Blue Lak		(21,787,217.24)	(14,581,994.46)	(7,205,222.78)	(49.41)
1620.002	Accumulated Depr GreenLk		(37,960,646.08)	(37,109,596.95)	(851,049.13)	(2.29)
1620.004	Accumulated Depr Diesel P		(5,884,025.47)	(4,911,479.02)	(972,546.45)	(19.80)
1620.005	Accumulated Depr Transm		(2,078,719.60)	(1,892,691.98)	(186,027.62)	(9.83)
1620.006	Accumulated Depr Distrib		(7,040,990.07)	(6,666,449.51)	(374,540.56)	(5.62)
1620.007	Accumulated Depr GeneralP		(344,576.69)	(275,629.12)	(68,947.57)	(25.01)
1620.008	Accumulated Depreciation Takatz Lake Plant		(171,511.10)	(69,546.08)	(101,965.02)	(146.62)
	<b>1620 - Totals</b>		(\$75,267,686.44)	(\$65,507,387.31)	(\$9,760,299.13)	(14.90%)
<b>1640</b>						
1640.000	Accumulated Depr Building		(671,518.93)	(623,144.38)	(48,374.55)	(7.76)
	<b>1640 - Totals</b>		(\$671,518.93)	(\$623,144.38)	(\$48,374.55)	(7.76%)
<b>1650</b>						
1650.000	Accumulated Depr Equipmnt		(975,810.75)	(873,944.24)	(101,866.51)	(11.66)
	<b>1650 - Totals</b>		(\$975,810.75)	(\$873,944.24)	(\$101,866.51)	(11.66%)



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Enterprise Funds</b>				
Fund	<b>200 - Electric Fund</b>				
	<b>ASSETS</b>				
<b>1670</b>					
1670.000	Accumulated Depr furnitur	(105,204.47)	(97,264.55)	(7,939.92)	(8.16)
<b>1670 - Totals</b>		(\$105,204.47)	(\$97,264.55)	(\$7,939.92)	(8.16%)
<b>1680</b>					
1680.000	Acc Depr Heat Conversion	(230,337.94)	(206,734.94)	(23,603.00)	(11.42)
<b>1680 - Totals</b>		(\$230,337.94)	(\$206,734.94)	(\$23,603.00)	(11.42%)
<b>1800</b>					
1800.050	2010 Debt Serv Reserve Fd	3,594,597.45	3,539,204.92	55,392.53	1.57
1800.060	2013 Debt Serv Reserve Fd	5,331,251.27	5,257,970.83	73,280.44	1.39
1800.070	2013 Series 3 (FY14) Debt Service Reserve	1,446,646.71	1,421,073.97	25,572.74	1.80
<b>1800 - Totals</b>		\$10,372,495.43	\$10,218,249.72	\$154,245.71	1.51%
<b>1810</b>					
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)	(176,810.28)	(19,826.52)	(11.21)
1810.100	Water Rights ALP	23,483.00	23,483.00	.00	.00
<b>1810 - Totals</b>		\$1,395,475.46	\$1,415,301.98	(\$19,826.52)	(1.40%)
<b>1825</b>					
1825.000	Deferred Outflow Pension	1,375,866.00	680,693.00	695,173.00	102.13
<b>1825 - Totals</b>		\$1,375,866.00	\$680,693.00	\$695,173.00	102.13%
	<b>ASSETS TOTALS</b>	\$234,952,047.47	\$81,771,219.51	\$153,180,827.96	187.33%
	<b>LIABILITIES AND FUND EQUITY</b>				
	<b>LIABILITIES</b>				
<b>2060</b>					
2060.000	Compensated Absences Pay.	242,625.37	232,565.25	10,060.12	4.33
<b>2060 - Totals</b>		\$242,625.37	\$232,565.25	\$10,060.12	4.33%
<b>2100</b>					
2100.003	Deposits - Utility	129,137.27	119,837.61	9,299.66	7.76
<b>2100 - Totals</b>		\$129,137.27	\$119,837.61	\$9,299.66	7.76%
<b>2200</b>					
2200.001	Interest Payable-Bonds	827,234.28	836,927.97	(9,693.69)	(1.16)
2200.002	Interest Payable-Notes	16,593.11	.00	16,593.11	+++
<b>2200 - Totals</b>		\$843,827.39	\$836,927.97	\$6,899.42	0.82%



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Enterprise Funds</b>					
<b>Fund 200 - Electric Fund</b>					
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
<b>2300</b>					
2300.000	Advances Payable	(.02)	(.02)	.00	.00
<b>2300 - Totals</b>		<b>(\$0.02)</b>	<b>(\$0.02)</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2500</b>					
2500.015	Revenue Bonds 2010 Series	38,050,000.00	40,085,000.00	(2,035,000.00)	(5.08)
2500.017	2013 Bond Series 1	35,530,000.00	35,530,000.00	.00	.00
2500.019	Premium on 2013 Bonds	4,079,175.00	4,215,148.00	(135,973.00)	(3.23)
2500.020	2013 Series 3 (FY14)	25,615,000.00	25,615,000.00	.00	.00
2500.021	2013 Series 3 (FY14) Premium	923,245.15	953,027.15	(29,782.00)	(3.12)
2500.024	2014 Series Three Electric	16,325,000.00	16,325,000.00	.00	.00
2500.025	2014 Series 3 Premium	2,129,617.60	2,205,675.60	(76,058.00)	(3.45)
2500.090	Premium on 2010 Bonds	1,009,619.00	1,087,282.00	(77,663.00)	(7.14)
2500.095	Deferred Loss on Bonds	(1,784,104.00)	(2,081,455.00)	297,351.00	14.29
2500.500	Notes Payable-State	9,417,836.76	9,740,491.30	(322,654.54)	(3.31)
2500.900	Net Pension Liability	5,907,377.00	3,861,161.00	2,046,216.00	52.99
<b>2500 - Totals</b>		<b>\$137,202,766.51</b>	<b>\$137,536,330.05</b>	<b>(\$333,563.54)</b>	<b>(0.24%)</b>
<b>2700</b>					
2700.300	Deferred Inflow Pension	65,848.00	68,358.00	(2,510.00)	(3.67)
<b>2700 - Totals</b>		<b>\$65,848.00</b>	<b>\$68,358.00</b>	<b>(\$2,510.00)</b>	<b>(3.67%)</b>
<b>LIABILITIES TOTALS</b>		<b>\$138,484,204.52</b>	<b>\$138,794,018.86</b>	<b>(\$309,814.34)</b>	<b>(0.22%)</b>
<b>FUND EQUITY</b>					
<b>2800</b>					
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
<b>2800 - Totals</b>		<b>\$20,501,599.07</b>	<b>\$20,501,599.07</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2900</b>					
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
<b>2900 - Totals</b>		<b>\$7,092,113.55</b>	<b>\$7,092,113.55</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2910</b>					
2910.140	Designated-Capital Project	(27,175,239.34)	(27,175,239.34)	.00	.00
2910.200	Designated-Rate Stabilize	187,623.00	1,770,304.00	(1,582,681.00)	(89.40)
<b>2910 - Totals</b>		<b>(\$26,987,616.34)</b>	<b>(\$25,404,935.34)</b>	<b>(\$1,582,681.00)</b>	<b>(6.23%)</b>



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Enterprise Funds</b>				
Fund	<b>200 - Electric Fund</b>				
	<b>FUND EQUITY</b>				
<b>2920</b>					
2920.000	Undesignated/Re. Earnings	(55,208,055.24)	(53,564,956.62)	(1,643,098.62)	(3.07)
2920.500	Post Soft Close Entries	412,645.08	412,645.08	.00	.00
	<b>2920 - Totals</b>	<b>(\$54,795,410.16)</b>	<b>(\$53,152,311.54)</b>	<b>(\$1,643,098.62)</b>	<b>(3.09%)</b>
<b>2965</b>					
2965.000	P/Y Encumbrance Control	(44,429.61)	(44,429.61)	.00	.00
	<b>2965 - Totals</b>	<b>(\$44,429.61)</b>	<b>(\$44,429.61)</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>(\$54,233,743.49)</b>	<b>(\$51,007,963.87)</b>	<b>(\$3,225,779.62)</b>	<b>(6.32%)</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(169,454,233.19)			
	Fund Expenses	18,752,646.75			
	<b>FUND EQUITY TOTALS</b>	<b>\$96,467,842.95</b>	<b>(\$51,007,963.87)</b>	<b>\$147,475,806.82</b>	<b>289.12%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$234,952,047.47</b>	<b>\$87,786,054.99</b>	<b>\$147,165,992.48</b>	<b>167.64%</b>
Fund	<b>200 - Electric Fund Totals</b>	<b>\$0.00</b>	<b>(\$6,014,835.48)</b>	<b>\$6,014,835.48</b>	<b>100.00%</b>
Fund Type	<b>Enterprise Funds Totals</b>	<b>\$0.00</b>	<b>(\$6,014,835.48)</b>	<b>\$6,014,835.48</b>	<b>100.00%</b>
Fund Category	<b>Proprietary Funds Totals</b>	<b>\$0.00</b>	<b>(\$6,014,835.48)</b>	<b>\$6,014,835.48</b>	<b>100.00%</b>
	<b>Grand Totals</b>	<b>\$0.00</b>	<b>(\$6,014,835.48)</b>	<b>\$6,014,835.48</b>	<b>100.00%</b>





# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Capital Projects Funds</b>					
<b>Fund 710 - Capital Projects-Electric</b>					
<b>ASSETS</b>					
<b>1030</b>					
1030.100	Investment-Central Trea.	8,658,555.42	162,821,922.91	(154,163,367.49)	(94.68)
<b>1030 - Totals</b>		<b>\$8,658,555.42</b>	<b>\$162,821,922.91</b>	<b>(\$154,163,367.49)</b>	<b>(94.68%)</b>
<b>1050</b>					
1050.000	Accts Rec.-Misc Billing	.00	26,801.49	(26,801.49)	(100.00)
1050.060	Accts Rec.- State	22,702.80	(.30)	22,703.10	7,567,700.00
<b>1050 - Totals</b>		<b>\$22,702.80</b>	<b>\$26,801.19</b>	<b>(\$4,098.39)</b>	<b>(15.29%)</b>
<b>1590</b>					
1590.000	Construction in Progress	653.63	3,677,349.76	(3,676,696.13)	(99.98)
<b>1590 - Totals</b>		<b>\$653.63</b>	<b>\$3,677,349.76</b>	<b>(\$3,676,696.13)</b>	<b>(99.98%)</b>
<b>ASSETS TOTALS</b>		<b>\$8,681,911.85</b>	<b>\$166,526,073.86</b>	<b>(\$157,844,162.01)</b>	<b>(94.79%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
<b>2023</b>					
2023.000	Retainage Payable	6,837.62	7,464.81	(627.19)	(8.40)
<b>2023 - Totals</b>		<b>\$6,837.62</b>	<b>\$7,464.81</b>	<b>(\$627.19)</b>	<b>(8.40%)</b>
<b>LIABILITIES TOTALS</b>		<b>\$6,837.62</b>	<b>\$7,464.81</b>	<b>(\$627.19)</b>	<b>(8.40%)</b>
<b>FUND EQUITY</b>					
<b>2800</b>					
2800.002	Contributed Cap.-State	8,786,754.07	8,786,754.07	.00	.00
<b>2800 - Totals</b>		<b>\$8,786,754.07</b>	<b>\$8,786,754.07</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2900</b>					
2900.010	Reserve for Encumbrances	4,748,026.90	4,748,026.90	.00	.00
<b>2900 - Totals</b>		<b>\$4,748,026.90</b>	<b>\$4,748,026.90</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2910</b>					
2910.140	Designated-Capital Projct	12,184,387.32	12,184,387.32	.00	.00
<b>2910 - Totals</b>		<b>\$12,184,387.32</b>	<b>\$12,184,387.32</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2920</b>					
2920.000	Undesignated/Re. Earnings	141,163,157.65	142,312,500.31	(1,149,342.66)	(.81)
<b>2920 - Totals</b>		<b>\$141,163,157.65</b>	<b>\$142,312,500.31</b>	<b>(\$1,149,342.66)</b>	<b>(0.81%)</b>
<b>2965</b>					
2965.000	P/Y Encumbrance Control	(4,748,027.44)	(4,748,027.44)	.00	.00
<b>2965 - Totals</b>		<b>(\$4,748,027.44)</b>	<b>(\$4,748,027.44)</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>		<b>\$162,134,298.50</b>	<b>\$163,283,641.16</b>	<b>(\$1,149,342.66)</b>	<b>(0.70%)</b>
Prior Year Fund Equity Adjustment		.00			
Fund Revenues		(3,478,774.40)			



# Balance Sheet

Through 03/31/18


































Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Capital Projects Funds</b>				
	Fund Expenses	156,937,998.67			
	<b>FUND EQUITY TOTALS</b>	\$8,675,074.23	\$163,283,641.16	(\$154,608,566.93)	(94.69%)
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	\$8,681,911.85	\$163,291,105.97	(\$154,609,194.12)	(94.68%)
Fund	<b>710 - Capital Projects-Electric</b> Totals	\$0.00	\$3,234,967.89	(\$3,234,967.89)	(100.00%)
Fund Type	<b>Capital Projects Funds</b> Totals	\$0.00	\$3,234,967.89	(\$3,234,967.89)	(100.00%)
Fund Category	<b>Proprietary Funds</b> Totals	\$0.00	\$3,234,967.89	(\$3,234,967.89)	(100.00%)
	Grand Totals	\$0.00	\$3,234,967.89	(\$3,234,967.89)	(100.00%)

**Water Utility  
Financial Analysis  
As Of, And For the 9-Month Period Ending March 31, 2018**

**KPI Dashboard**

Indicator	Amount	Compared To Last Yr	Compared To Plan	Big Picture
Revenue	1,783,567	 Not Significantly Different	 Met Plan	
Earnings (Loss) Before Interest	(84,323)	 Declined From Last Year	 Exceeded Plan	Expenses increasing faster than revenue 
Earnings Before Interest and Depreciation	714,884	 Declined From Last Year	 Not Significantly Different	Expenses increasing faster than revenue 
Net Income	258,595	 Declined From Last Year	 Exceeded Plan	Expenses higher than increased revenue, fewer grants 
Asset Replacement	(36,344)	 Declined From Last Year	 Not Significantly Different	Not fully covering asset replacement 
Total Working Capital	2,480,697	 Declined From Last Year	 Met Plan	Watch trend 
Repair Reserve (1% of PPI)	359,381	 Not Significantly Different	 Met Plan	
Working Capital Appropriated For Projects	1,035,043	 Declined From Last Year	 Met Plan	Watch trend 
Undesignated Working Capital	1,086,273	 Less Than Last Year	 Met Plan	Very little available for either capital investment or significant emergency 
Days Cash on Hand, Total Working Capital	477	 Less Than Last Year	 Exceeded Plan	Watch trend 
Days Cash on Hand, Undesignated Working Capital	208	 Less Than Last Year	 Exceeded Plan	Watch trend 

As of quarter 3 of FY2018 the Water Fund's performance is slightly below what was planned. Of note is that a primary reason for the quarter 3 negative net income is that we spent down available grant funds in the first two quarters and there was no further available funds to support our capital projects. As grant funding is (mostly) no longer available, this is likely to continue into the future.

The fund's working capital grew slightly, but it is important to note that, especially given the context of the need for significant capital investment in the very near future, the amount of

undesignated working capital available to invest in the Water Fund's infrastructure is a drop in the bucket, meaning that we'll have to continue to rely on debt to ensure the integrity of our water infrastructure.

The increased service fees that the FY2019 budget assumes are critical to being able to borrow the money necessary to ensure our infrastructure functions adequately and also to ensure that we additional working capital becomes available. Even with the 22% increase, we will have to continue to use debt to finance our capital needs, and should it become more expensive to borrow, ensuring adequate cash flow to cover debt service may require additional increases.

City and Borough of Sitka  
Water Utility  
Financial statements (Unaudited)  
For The Twelve-Month Period Ending June 30, 2018

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.00%)	Variance To FY2018 Plan
<b>Income Statement</b>									
<b>Revenue:</b>									
Water Sales	612,857	578,305	560,424	-	1,751,586	1,682,497	69,089	1,765,410	(13,824)
Jobbing	15,723	7,000	5,208	-	27,931	15,186	12,746	12,150	15,781
Other Operating Revenue	1,077	2,965	8	-	4,050	13,769	(9,719)	19,125	(15,075)
<b>Total Revenue:</b>	<b>629,657</b>	<b>588,270</b>	<b>565,640</b>	<b>-</b>	<b>1,783,567</b>	<b>1,711,452</b>	<b>72,116</b>	<b>1,796,685</b>	<b>(13,118)</b>
<b>Cost of Sales:</b>									
Distribution	96,793	106,715	121,500	-	325,008	245,856	(79,152)	512,404	187,396
Treatment	60,500	78,692	75,563	-	214,755	184,585	(30,170)	149,308	(65,447)
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	266,402	266,403	266,402	-	799,207	663,869	(135,338)	799,207	-
Total Cost of Sales:	423,695	451,810	463,465	-	1,338,970	1,094,310	(244,660)	1,460,919	121,949
<b>Gross Margin:</b>	<b>205,962</b> <b>32.71%</b>	<b>136,460</b> <b>23.20%</b>	<b>102,175</b> <b>18.06%</b>	<b>-</b>	<b>444,597</b> <b>24.93%</b>	<b>617,142</b> <b>36.06%</b>	<b>(172,545)</b> <b>-11.13%</b>	<b>335,766</b> <b>18.69%</b>	<b>108,831</b> <b>6.24%</b>
<b>Selling and Administrative Expenses</b>	<b>204,115</b>	<b>167,973</b>	<b>156,832</b>	<b>-</b>	<b>528,920</b>	<b>428,031</b>	<b>(100,889)</b>	<b>599,879</b>	<b>70,959</b>
<b>Earnings Before Interest (EBI):</b>	<b>1,847</b> <b>0.29%</b>	<b>(31,513)</b> <b>-5.36%</b>	<b>(54,657)</b> <b>-9.66%</b>	<b>-</b>	<b>(84,323)</b> <b>-4.73%</b>	<b>189,110</b> <b>11.05%</b>	<b>(273,433)</b> <b>-15.78%</b>	<b>(264,113)</b> <b>-14.70%</b>	<b>179,790</b> <b>9.97%</b>
<b>Non-operating Revenue and Expense:</b>									
Non-operating revenue:	15,358	11,707	15,817	-	42,882	37,809	5,073	36,375	6,507
Grant Revenue	35,927	376,481	(52,786)	-	359,622	563,951	(204,329)	359,622	-
Interest Expense:	(19,862)	(19,862)	(19,862)	-	(59,586)	(64,005)	4,419	(59,586)	-
Total Non-operating Revenue & Expense:	31,423	368,326	(56,831)	-	342,918	537,755	(194,837)	336,411	6,507
<b>Net Income:</b>	<b>33,270</b> <b>5.28%</b>	<b>336,813</b> <b>57.25%</b>	<b>(111,488)</b> <b>-19.71%</b>	<b>-</b>	<b>258,595</b> <b>14.50%</b>	<b>726,865</b> <b>42.47%</b>	<b>(468,270)</b> <b>-649.33%</b>	<b>72,298</b> <b>4.02%</b>	<b>186,298</b> <b>10.47%</b>
<b>Earnings Before Interest and Depreciation (EBID):</b>	<b>268,249</b> <b>42.60%</b>	<b>234,890</b> <b>39.93%</b>	<b>211,745</b> <b>37.43%</b>	<b>-</b>	<b>714,884</b> <b>40.08%</b>	<b>852,979</b> <b>49.84%</b>	<b>(138,095)</b> <b>-9.76%</b>	<b>535,094</b> <b>29.78%</b>	<b>179,790</b> <b>10.30%</b>
<b>Debt Principal Coverage</b>									
Simple Cash Flow (Net Income Plus Depreciation)	299,672	603,216	154,915	-	1,057,803	1,390,734	(332,932)	871,505	186,298
Debt Principal	98,313	98,313	98,313	-	294,939	294,750	(189)	294,939	-
Debt Principal Coverage Surplus/Deficit	201,359	504,903	56,602	-	762,863	1,095,984	(333,121)	576,566	186,298
Debt Principal Coverage Percentage	305%	614%	158%		358.65%	471.84%	-113.18%	295.49%	63.16%
<b>Simple Asset Replacement Coverage</b>									
Debt Principal Coverage Surplus/Deficit (from above)	201,359	504,903	56,602	-	762,863	1,095,984	(333,121)	576,566	186,298
Depreciation	266,402	266,403	266,402	-	799,207	663,869	(135,338)	799,207	-
Cash Accumulated For/(Taken From) Asset Replacement	(65,043)	238,500	(209,801)	-	(36,344)	432,115	(468,459)	(222,642)	186,298

City and Borough of Sitka  
Water Utility  
Financial statements (Unaudited)  
For The Twelve-Month Period Ending June 30, 2018

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.00%)	Variance To FY2018 Plan
<b>Working Capital/Balance Sheet</b>									
<b>Cash Flow:</b>									
Net Income Plus Depreciation Less Principal	201,359	504,903	56,602	-	762,863	1,095,984	(333,121)	576,566	186,298
CapEx, Accruals, and other Balance Sheet Changes	70,117	(384,614)	(3,340)	-	(317,837)	334,178	(652,015)	(317,837)	-
Increase in (Decrease in) Working Capital	271,476	120,289	53,262	-	445,026	1,430,162	(985,136)	258,729	186,298
Plus Beginning Total Working Capital	2,035,671	2,307,147	2,427,436		2,035,671	1,837,844	197,827	2,035,671	-
Equals Ending Total Working Capital:	2,307,147	2,427,436	2,480,697		2,480,697	3,268,006	(787,309)	2,294,400	186,298
<b>Working Capital Detail:</b>									
Repair Reserve (1% of PPE):	359,381	359,381	359,381		359,381				
Working Capital Designated for CapEx	1,146,453	1,121,745	1,035,043		1,035,043				
Undesignated Working Capital	801,313	946,310	1,086,273		1,086,273				
<b>Total Working Capital:</b>	2,307,147	2,427,436	2,480,697		2,480,697				
<b>Days On Hand Annual Cash Outlays:</b>									
Total Working Capital:	438.98	469.73	479.51	-	477.16				
Less Repair Reserve:	370.60	400.19	410.05	-	408.03				
Undesignated Working Capital	152.47	183.12	209.97	-	208.94				
<b>Working Capital Calculation:</b>									
Current Assets	2,748,194	2,868,483	2,914,764	-	2,914,764				
Current Liabilities	(47,809)	(47,809)	(40,830)	-	(40,830)				
CPLTD	(393,238)	(393,238)	(393,238)	-	(393,238)				
<b>Total Working Capital</b>	2,307,147	2,427,436	2,480,697	-	2,480,697				

Unspent Capital Project Working Capital Appropriations	FY2018 Appropriations	Cash	State Grant A/R	State Loan A/R	Federal Loan A/R	Construction In Progress 7/1/2017	FY2018 Supplies Expenses
90651 - O'Cain Street Main Replacement	\$ -	\$ 78,350.91	\$ -		\$ -	\$ 34,507.92	\$ 2,094.91
80238 - Japonski Island Water Design	\$ -	\$ 70,000.00	\$ -		\$ -	\$ -	\$ -
90652 - UV Disinfection Facility	\$ -	\$ 380,565.61	\$ -	\$ -	\$ -	\$ -	\$ -
90673 - HPR Water Improvements	\$ -	\$ 30,773.22	\$ -		\$ -	\$ -	\$ -
90675 - SMCR Water Improvements - Roundabout to Bridge	\$ (150,000.00)	\$ -	\$ -		\$ -	\$ -	\$ -
90744 - Jeff Davis Street Water Main Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,106,984.04	\$ -
90754 - DeArmond Water Main	\$ -	\$ 50,000.00	\$ -		\$ -	\$ -	\$ -
90766 - Baranoff Street W/WW Replacement	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
90790 - DeGroff Street Utilities and Street Improvements	\$ 150,000.00	\$ 98,140.99		\$ 16,532.37	\$ 60,326.64	\$ 6,578.54	\$ -
90796 - Brady Street Water/Wastewater (HPR to Gavan)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
90797 - Convert Whitcombe Heights Water Tank PRV to RC	\$ -	\$ 11,000.00	\$ -		\$ -	\$ -	\$ -
90801 - Sitka FY17 Paving	\$ -	\$ 35,000.00	\$ -		\$ -	\$ -	\$ -
90803 - Marine Street Utilities & Street Improvements	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
90819 - South Lake / West Degroff Improvements	\$ -	\$ (513,993.80)	\$ 359,621.69	\$ 42,658.92	\$ 155,662.43	\$ 125,073.45	\$ -
90833 - Critical Secondary Water Line	\$ 75,000.00	\$ 73,520.46	\$ -	\$ -	\$ -	\$ -	\$ -
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
90843 - Lake Street (DeGrof to Arrowhead & Hirst)	\$ 75,000.00	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
90844 - Lincoln Street Utilities (Jeff Davis to Harbor Drive)	\$ 75,000.00	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ (83,116.39)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total:</b>	<b>\$ 245,000.00</b>	<b>\$ 400,241.00</b>	<b>\$ 359,621.69</b>	<b>\$ 59,191.29</b>	<b>\$ 215,989.07</b>	<b>\$ 1,273,143.95</b>	<b>\$ 2,094.91</b>

Unspent Capital Project Working Capital Appropriations	FY2018 Contracted Services Expenses	FY2018 Interdepartment Services Expenses	FY2018 Transportation & Vehicles Expenses	FY2018 Total Expenses	Construction In Progress	Total Assets
90651 - O'Cain Street Main Replacement	\$ 24,084.39	\$ 15,502.57	\$ 10,143.00	\$ 51,824.87	\$ 34,507.92	\$ 112,858.83
80238 - Japonski Island Water Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00
90652 - UV Disinfection Facility	\$ 1,144.70	\$ 37.21	\$ -	\$ 1,181.91	\$ -	\$ 380,565.61
90673 - HPR Water Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,773.22
90675 - SMCR Water Improvements - Roundabout to Bridge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90744 - Jeff Davis Street Water Main Replacement	\$ -	\$ -	\$ -	\$ -	\$ 1,106,984.04	\$ 1,106,984.04
90754 - DeArmond Water Main	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
90766 - Baranoff Street W/WW Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90790 - DeGross Street Utilities and Street Improvements	\$ 76,859.00	\$ -	\$ -	\$ 76,859.00	\$ 6,578.54	\$ 181,578.54
90796 - Brady Street Water/Wastewater (HPR to Gavan)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90797 - Convert Whitcombe Heights Water Tank PRV to RC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000.00
90801 - Sitka FY17 Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00
90803 - Marine Street Utilities & Street Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90819 - South Lake / West Degroff Improvements	\$ 591,624.48	\$ -	\$ -	\$ 591,624.48	\$ 125,073.45	\$ 169,022.69
90833 - Critical Secondary Water Line	\$ 447.50	\$ 1,032.04	\$ -	\$ 1,479.54	\$ -	\$ 73,520.46
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
90843 - Lake Street (DeGroff to Arrowhead & Hirst)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90844 - Lincoln Street Utilities (Jeff Davis to Harbor Drive)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (83,116.39)
<b>Total:</b>	<b>\$ 694,160.07</b>	<b>\$ 16,571.82</b>	<b>\$ 10,143.00</b>	<b>\$ 722,969.80</b>	<b>\$ 1,273,143.95</b>	<b>\$ 2,158,187.00</b>



Unspent Capital Project Working Capital Appropriations	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90651 - O'Cain Street Main Replacement	\$ -	\$ -	\$ -	\$ 78,350.91
80238 - Japonski Island Water Design	\$ -	\$ -	\$ -	\$ 70,000.00
90652 - UV Disinfection Facility	\$ -	\$ -	\$ -	\$ 380,565.61
90673 - HPR Water Improvements	\$ -	\$ -	\$ -	\$ 30,773.22
90675 - SMCR Water Improvements - Roundabout to Bridge	\$ -	\$ -	\$ -	\$ -
90744 - Jeff Davis Street Water Main Replacement	\$ -	\$ -	\$ -	\$ -
90754 - DeArmond Water Main	\$ -	\$ -	\$ -	\$ 50,000.00
90766 - Baranoff Street W/WW Replacement	\$ -	\$ -	\$ -	\$ -
90790 - DeGroff Street Utilities and Street Improvements	\$ -	\$ -	\$ -	\$ 175,000.00
90796 - Brady Street Water/Wastewater (HPR to Gavan)	\$ -	\$ -	\$ -	\$ -
90797 - Convert Whitcombe Heights Water Tank PRV to RC	\$ -	\$ -	\$ -	\$ 11,000.00
90801 - Sitka FY17 Paving	\$ -	\$ -	\$ -	\$ 35,000.00
90803 - Marine Street Utilities & Street Improvements	\$ -	\$ -	\$ -	\$ -
90819 - South Lake / West Degroff Improvements	\$ -	\$ -	\$ -	\$ 43,949.24
90833 - Critical Secondary Water Line	\$ -	\$ -	\$ -	\$ 73,520.46
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	\$ -	\$ -	\$ -	\$ 20,000.00
90843 - Lake Street (DeGroff to Arrowhead & Hirst)	\$ -	\$ -	\$ -	\$ 75,000.00
90844 - Lincoln Street Utilities (Jeff Davis to Harbor Drive)	\$ -	\$ -	\$ -	\$ 75,000.00
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ (83,116.39)
<b>Total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,035,043.05</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 210 - Water Fund</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 340 - Operating Revenue</b>							
<b>3411</b>							
3411.000	Water-Residential	1,520,280.00	126,917.71	1,139,423.15	380,856.85	75	1,107,622.70
	<b>3411 - Totals</b>	<b>\$1,520,280.00</b>	<b>\$126,917.71</b>	<b>\$1,139,423.15</b>	<b>\$380,856.85</b>	<b>75%</b>	<b>\$1,107,622.70</b>
<b>3412</b>							
3412.000	Water-Commercial	822,000.00	63,654.93	602,805.38	219,194.62	73	566,739.09
	<b>3412 - Totals</b>	<b>\$822,000.00</b>	<b>\$63,654.93</b>	<b>\$602,805.38</b>	<b>\$219,194.62</b>	<b>73%</b>	<b>\$566,739.09</b>
<b>3413</b>							
3413.000	Water-Harbor	11,600.00	1,086.20	9,357.03	2,242.97	81	8,135.12
	<b>3413 - Totals</b>	<b>\$11,600.00</b>	<b>\$1,086.20</b>	<b>\$9,357.03</b>	<b>\$2,242.97</b>	<b>81%</b>	<b>\$8,135.12</b>
<b>3491</b>							
3491.000	Jobbing-Labor	13,800.00	630.83	26,593.33	(12,793.33)	193	14,732.20
	<b>3491 - Totals</b>	<b>\$13,800.00</b>	<b>\$630.83</b>	<b>\$26,593.33</b>	<b>(\$12,793.33)</b>	<b>193%</b>	<b>\$14,732.20</b>
<b>3492</b>							
3492.000	Jobbing-Materials/Parts	1,200.00	.00	957.17	242.83	80	453.60
	<b>3492 - Totals</b>	<b>\$1,200.00</b>	<b>\$0.00</b>	<b>\$957.17</b>	<b>\$242.83</b>	<b>80%</b>	<b>\$453.60</b>
<b>3493</b>							
3493.000	Jobbing-Equipment	1,200.00	.00	380.94	819.06	32	.00
	<b>3493 - Totals</b>	<b>\$1,200.00</b>	<b>\$0.00</b>	<b>\$380.94</b>	<b>\$819.06</b>	<b>32%</b>	<b>\$0.00</b>
	<b>Department 340 - Operating Revenue Totals</b>	<b>\$2,370,080.00</b>	<b>\$192,289.67</b>	<b>\$1,779,517.00</b>	<b>\$590,563.00</b>	<b>75%</b>	<b>\$1,697,682.71</b>
<b>Department 350 - Non-Operating Revenue</b>							
<b>3501</b>							
3501.001	Connection Fees	25,000.00	1,480.00	5,125.00	19,875.00	21	13,695.00
3501.003	Other Revenue	.00	.00	250.00	(250.00)	+++	.00
	<b>3501 - Totals</b>	<b>\$25,000.00</b>	<b>\$1,480.00</b>	<b>\$5,375.00</b>	<b>\$19,625.00</b>	<b>22%</b>	<b>\$13,695.00</b>
	<b>Department 350 - Non-Operating Revenue Totals</b>	<b>\$25,000.00</b>	<b>\$1,480.00</b>	<b>\$5,375.00</b>	<b>\$19,625.00</b>	<b>22%</b>	<b>\$13,695.00</b>
<b>Department 360 - Uses of Prop &amp; Investment</b>							
<b>3610</b>							
3610.000	Interest Income	48,500.00	3,972.55	37,507.39	10,992.61	77	37,809.30
	<b>3610 - Totals</b>	<b>\$48,500.00</b>	<b>\$3,972.55</b>	<b>\$37,507.39</b>	<b>\$10,992.61</b>	<b>77%</b>	<b>\$37,809.30</b>
	<b>Department 360 - Uses of Prop &amp; Investment Totals</b>	<b>\$48,500.00</b>	<b>\$3,972.55</b>	<b>\$37,507.39</b>	<b>\$10,992.61</b>	<b>77%</b>	<b>\$37,809.30</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 210 - Water Fund</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 380 - Miscellaneous</b>							
<b>3807</b>							
3807.000	Miscellaneous	.00	.00	2,537.08	(2,537.08)	+++	(305.92)
<b>3807 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,537.08</b>	<b>(\$2,537.08)</b>	<b>+++</b>	<b>(\$305.92)</b>
<b>3820</b>							
3820.000	Bad Debt Collected	500.00	455.88	1,513.26	(1,013.26)	303	379.90
<b>3820 - Totals</b>		<b>\$500.00</b>	<b>\$455.88</b>	<b>\$1,513.26</b>	<b>(\$1,013.26)</b>	<b>303%</b>	<b>\$379.90</b>
<b>Department 380 - Miscellaneous Totals</b>		<b>\$500.00</b>	<b>\$455.88</b>	<b>\$4,050.34</b>	<b>(\$3,550.34)</b>	<b>810%</b>	<b>\$73.98</b>
<b>Division 300 - Revenue Totals</b>		<b>\$2,444,080.00</b>	<b>\$198,198.10</b>	<b>\$1,826,449.73</b>	<b>\$617,630.27</b>	<b>75%</b>	<b>\$1,749,260.99</b>
<b>REVENUE TOTALS</b>		<b>\$2,444,080.00</b>	<b>\$198,198.10</b>	<b>\$1,826,449.73</b>	<b>\$617,630.27</b>	<b>75%</b>	<b>\$1,749,260.99</b>
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 601 - Administration</b>							
<b>5110</b>							
5110.001	Regular Salaries/Wages	1,500.00	.00	.00	1,500.00	0	.00
5110.004	Overtime	23,000.00	.00	.00	23,000.00	0	.00
5110.010	Temp Wages	29,000.00	.00	.00	29,000.00	0	.00
<b>5110 - Totals</b>		<b>\$53,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$53,500.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5120</b>							
5120.001	Annual Leave	10,535.00	.00	.00	10,535.00	0	.00
5120.002	SBS	3,833.40	.00	.00	3,833.40	0	.00
5120.003	Medicare	906.76	.00	.00	906.76	0	.00
5120.004	PERS	5,060.00	.00	.00	5,060.00	0	.00
5120.007	Workmen's Compensation	2,334.80	.00	.00	2,334.80	0	.00
<b>5120 - Totals</b>		<b>\$22,669.96</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,669.96</b>	<b>0%</b>	<b>\$0.00</b>
<b>5201</b>							
5201.000	Training and Travel	.00	495.00	545.00	(545.00)	+++	.00
<b>5201 - Totals</b>		<b>\$0.00</b>	<b>\$495.00</b>	<b>\$545.00</b>	<b>(\$545.00)</b>	<b>+++</b>	<b>\$0.00</b>
<b>5203</b>							
5203.005	Heating Fuel	6,000.00	208.92	1,705.70	4,294.30	28	3,817.41
<b>5203 - Totals</b>		<b>\$6,000.00</b>	<b>\$208.92</b>	<b>\$1,705.70</b>	<b>\$4,294.30</b>	<b>28%</b>	<b>\$3,817.41</b>
<b>5204</b>							
5204.001	Cell Phone Stipend	900.00	.00	.00	900.00	0	.00
<b>5204 - Totals</b>		<b>\$900.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$900.00</b>	<b>0%</b>	<b>\$0.00</b>



# 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 <b>Proprietary Funds</b>							
Fund Type <b>Enterprise Funds</b>							
Fund <b>210 - Water Fund</b>							
EXPENSE							
Division <b>600 - Operations</b>							
Department <b>601 - Administration</b>							
<b>5205</b>							
5205.000	Insurance	21,000.00	1,732.70	15,594.30	5,405.70	74	15,104.05
<b>5205 - Totals</b>		<b>\$21,000.00</b>	<b>\$1,732.70</b>	<b>\$15,594.30</b>	<b>\$5,405.70</b>	<b>74%</b>	<b>\$15,104.05</b>
<b>5206</b>							
5206.000	Supplies	1,600.00	132.96	221.02	1,378.98	14	239.22
<b>5206 - Totals</b>		<b>\$1,600.00</b>	<b>\$132.96</b>	<b>\$221.02</b>	<b>\$1,378.98</b>	<b>14%</b>	<b>\$239.22</b>
<b>5208</b>							
5208.000	Bldg Repair & Maint	6,500.00	4,154.61	7,186.58	(686.58)	111	7,527.01
<b>5208 - Totals</b>		<b>\$6,500.00</b>	<b>\$4,154.61</b>	<b>\$7,186.58</b>	<b>(\$686.58)</b>	<b>111%</b>	<b>\$7,527.01</b>
<b>5211</b>							
5211.000	Data Processing Fees	37,777.00	3,148.08	28,332.72	9,444.28	75	20,639.97
<b>5211 - Totals</b>		<b>\$37,777.00</b>	<b>\$3,148.08</b>	<b>\$28,332.72</b>	<b>\$9,444.28</b>	<b>75%</b>	<b>\$20,639.97</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	168,767.68	.00	76,920.75	91,846.93	46	7,969.03
<b>5212 - Totals</b>		<b>\$168,767.68</b>	<b>\$0.00</b>	<b>\$76,920.75</b>	<b>\$91,846.93</b>	<b>46%</b>	<b>\$7,969.03</b>
<b>5214</b>							
5214.000	Interdepartment Services	440,124.00	69,434.51	348,910.71	91,213.29	79	344,383.12
<b>5214 - Totals</b>		<b>\$440,124.00</b>	<b>\$69,434.51</b>	<b>\$348,910.71</b>	<b>\$91,213.29</b>	<b>79%</b>	<b>\$344,383.12</b>
<b>5222</b>							
5222.000	Postage	7,000.00	562.50	3,825.00	3,175.00	55	5,062.50
<b>5222 - Totals</b>		<b>\$7,000.00</b>	<b>\$562.50</b>	<b>\$3,825.00</b>	<b>\$3,175.00</b>	<b>55%</b>	<b>\$5,062.50</b>
<b>5224</b>							
5224.000	Dues & Publications	2,000.00	150.00	1,321.00	679.00	66	1,019.00
<b>5224 - Totals</b>		<b>\$2,000.00</b>	<b>\$150.00</b>	<b>\$1,321.00</b>	<b>\$679.00</b>	<b>66%</b>	<b>\$1,019.00</b>
<b>5226</b>							
5226.000	Advertising	1,500.00	.00	993.85	506.15	66	32.20
<b>5226 - Totals</b>		<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$993.85</b>	<b>\$506.15</b>	<b>66%</b>	<b>\$32.20</b>
<b>5230</b>							
5230.000	Bad Debts	.00	1,368.90	13,988.03	(13,988.03)	+++	6.60
<b>5230 - Totals</b>		<b>\$0.00</b>	<b>\$1,368.90</b>	<b>\$13,988.03</b>	<b>(\$13,988.03)</b>	<b>+++</b>	<b>\$6.60</b>
<b>5231</b>							
5231.000	Credit Card Expense	30,000.00	1,788.18	26,557.02	3,442.98	89	22,211.23
<b>5231 - Totals</b>		<b>\$30,000.00</b>	<b>\$1,788.18</b>	<b>\$26,557.02</b>	<b>\$3,442.98</b>	<b>89%</b>	<b>\$22,211.23</b>



# Income Statement

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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
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 210 - Water Fund</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 601 - Administration</b>							
<b>5290</b>							
5290.000	Other Expenses	500.00	.00	2,818.40	(2,318.40)	564	20.00
	<b>5290 - Totals</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$2,818.40</b>	<b>(\$2,318.40)</b>	<b>564%</b>	<b>\$20.00</b>
	Department <b>601 - Administration Totals</b>	<b>\$799,838.64</b>	<b>\$83,176.36</b>	<b>\$528,920.08</b>	<b>\$270,918.56</b>	<b>66%</b>	<b>\$428,031.34</b>
<b>Department 605 - Distribution</b>							
<b>5110</b>							
5110.001	Regular Salaries/Wages	224,442.40	12,922.73	78,461.47	145,980.93	35	72,551.77
5110.002	Holidays	.00	741.28	8,147.98	(8,147.98)	+++	6,972.80
5110.003	Sick Leave	.00	733.30	8,040.96	(8,040.96)	+++	6,689.51
5110.004	Overtime	.00	608.56	6,223.93	(6,223.93)	+++	6,811.38
	<b>5110 - Totals</b>	<b>\$224,442.40</b>	<b>\$15,005.87</b>	<b>\$100,874.34</b>	<b>\$123,568.06</b>	<b>45%</b>	<b>\$93,025.46</b>
<b>5120</b>							
5120.001	Annual Leave	.00	1,895.26	19,818.08	(19,818.08)	+++	15,265.36
5120.002	SBS	12,769.41	1,040.65	7,434.86	5,334.55	58	6,680.86
5120.003	Medicare	3,020.50	246.18	1,758.68	1,261.82	58	1,580.36
5120.004	PERS	45,828.43	3,718.26	24,729.99	21,098.44	54	22,787.32
5120.005	Health Insurance	75,239.24	5,867.48	44,416.19	30,823.05	59	35,339.02
5120.006	Life Insurance	42.48	2.87	22.96	19.52	54	21.25
5120.007	Workmen's Compensation	10,077.24	762.22	5,083.46	4,993.78	50	4,696.58
	<b>5120 - Totals</b>	<b>\$146,977.30</b>	<b>\$13,532.92</b>	<b>\$103,264.22</b>	<b>\$43,713.08</b>	<b>70%</b>	<b>\$86,370.75</b>
<b>5201</b>							
5201.000	Training and Travel	4,500.00	598.60	1,104.10	3,395.90	25	1,767.41
	<b>5201 - Totals</b>	<b>\$4,500.00</b>	<b>\$598.60</b>	<b>\$1,104.10</b>	<b>\$3,395.90</b>	<b>25%</b>	<b>\$1,767.41</b>
<b>5202</b>							
5202.000	Uniforms	600.00	.00	538.38	61.62	90	148.62
	<b>5202 - Totals</b>	<b>\$600.00</b>	<b>\$0.00</b>	<b>\$538.38</b>	<b>\$61.62</b>	<b>90%</b>	<b>\$148.62</b>
<b>5203</b>							
5203.001	Electric	33,000.00	3,205.78	25,037.21	7,962.79	76	22,879.36
	<b>5203 - Totals</b>	<b>\$33,000.00</b>	<b>\$3,205.78</b>	<b>\$25,037.21</b>	<b>\$7,962.79</b>	<b>76%</b>	<b>\$22,879.36</b>
<b>5204</b>							
5204.001	Cell Phone Stipend	.00	75.00	750.00	(750.00)	+++	675.00
	<b>5204 - Totals</b>	<b>\$0.00</b>	<b>\$75.00</b>	<b>\$750.00</b>	<b>(\$750.00)</b>	<b>+++</b>	<b>\$675.00</b>



# Income Statement

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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 <b>Proprietary Funds</b>							
Fund Type <b>Enterprise Funds</b>							
Fund <b>210 - Water Fund</b>							
EXPENSE							
Division <b>600 - Operations</b>							
Department <b>605 - Distribution</b>							
<b>5206</b>							
5206.000	Supplies	17,000.00	1,740.03	11,523.66	5,476.34	68	2,644.71
<b>5206 - Totals</b>		<b>\$17,000.00</b>	<b>\$1,740.03</b>	<b>\$11,523.66</b>	<b>\$5,476.34</b>	<b>68%</b>	<b>\$2,644.71</b>
<b>5207</b>							
5207.000	Repairs & Maintenance	7,000.00	.00	12,476.12	(5,476.12)	178	3,052.42
<b>5207 - Totals</b>		<b>\$7,000.00</b>	<b>\$0.00</b>	<b>\$12,476.12</b>	<b>(\$5,476.12)</b>	<b>178%</b>	<b>\$3,052.42</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	25,034.44	.00	.00	25,034.44	0	3,529.10
<b>5212 - Totals</b>		<b>\$25,034.44</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,034.44</b>	<b>0%</b>	<b>\$3,529.10</b>
<b>5221</b>							
5221.000	Transportation/Vehicles	19,151.00	702.13	8,589.76	10,561.24	45	21,619.19
<b>5221 - Totals</b>		<b>\$19,151.00</b>	<b>\$702.13</b>	<b>\$8,589.76</b>	<b>\$10,561.24</b>	<b>45%</b>	<b>\$21,619.19</b>
<b>5223</b>							
5223.000	Tools & Small Equipment	2,000.00	3,020.00	3,020.00	(1,020.00)	151	.00
<b>5223 - Totals</b>		<b>\$2,000.00</b>	<b>\$3,020.00</b>	<b>\$3,020.00</b>	<b>(\$1,020.00)</b>	<b>151%</b>	<b>\$0.00</b>
<b>5227</b>							
5227.002	Rent-Equipment	3,000.00	154.47	894.13	2,105.87	30	906.03
<b>5227 - Totals</b>		<b>\$3,000.00</b>	<b>\$154.47</b>	<b>\$894.13</b>	<b>\$2,105.87</b>	<b>30%</b>	<b>\$906.03</b>
<b>5290</b>							
5290.000	Other Expenses	500.00	.00	17.26	482.74	3	283.06
5290.100	Unanticipated Repairs	200,000.00	895.56	56,918.81	143,081.19	28	8,954.79
<b>5290 - Totals</b>		<b>\$200,500.00</b>	<b>\$895.56</b>	<b>\$56,936.07</b>	<b>\$143,563.93</b>	<b>28%</b>	<b>\$9,237.85</b>
Department <b>605 - Distribution Totals</b>		<b>\$683,205.14</b>	<b>\$38,930.36</b>	<b>\$325,007.99</b>	<b>\$358,197.15</b>	<b>48%</b>	<b>\$245,855.90</b>
Department <b>610 - Treatment</b>							
<b>5110</b>							
5110.001	Regular Salaries/Wages	4,836.00	6,358.95	55,278.84	(50,442.84)	1,143	50,001.59
5110.004	Overtime	.00	68.42	1,538.87	(1,538.87)	+++	2,226.81
<b>5110 - Totals</b>		<b>\$4,836.00</b>	<b>\$6,427.37</b>	<b>\$56,817.71</b>	<b>(\$51,981.71)</b>	<b>1,175%</b>	<b>\$52,228.40</b>
<b>5120</b>							
5120.002	SBS	296.51	393.99	3,492.48	(3,195.97)	1,178	3,200.34
5120.003	Medicare	70.14	93.20	826.11	(755.97)	1,178	756.96
5120.004	PERS	1,064.13	1,414.02	12,534.19	(11,470.06)	1,178	11,485.59
5120.005	Health Insurance	.00	1,200.39	19,692.10	(19,692.10)	+++	15,313.16



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<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 210 - Water Fund</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 610 - Treatment</b>							
5120.006	Life Insurance	.00	.67	11.26	(11.26)	+++	10.61
5120.007	Workmen's Compensation	217.18	288.60	2,557.88	(2,340.70)	1,178	2,337.78
<b>5120</b>	<b>Totals</b>	<b>\$1,647.96</b>	<b>\$3,390.87</b>	<b>\$39,114.02</b>	<b>(\$37,466.06)</b>	<b>2,373%</b>	<b>\$33,104.44</b>
<b>5201</b>							
5201.000	Training and Travel	6,000.00	909.20	2,488.64	3,511.36	41	1,477.80
<b>5201</b>	<b>Totals</b>	<b>\$6,000.00</b>	<b>\$909.20</b>	<b>\$2,488.64</b>	<b>\$3,511.36</b>	<b>41%</b>	<b>\$1,477.80</b>
<b>5202</b>							
5202.000	Uniforms	400.00	.00	.00	400.00	0	.00
<b>5202</b>	<b>Totals</b>	<b>\$400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5203</b>							
5203.001	Electric	45,000.00	4,826.56	34,479.92	10,520.08	77	33,110.86
<b>5203</b>	<b>Totals</b>	<b>\$45,000.00</b>	<b>\$4,826.56</b>	<b>\$34,479.92</b>	<b>\$10,520.08</b>	<b>77%</b>	<b>\$33,110.86</b>
<b>5204</b>							
5204.000	Telephone	7,000.00	.00	.00	7,000.00	0	.00
<b>5204</b>	<b>Totals</b>	<b>\$7,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5206</b>							
5206.000	Supplies	74,192.00	1,950.52	56,301.99	17,890.01	76	50,855.15
<b>5206</b>	<b>Totals</b>	<b>\$74,192.00</b>	<b>\$1,950.52</b>	<b>\$56,301.99</b>	<b>\$17,890.01</b>	<b>76%</b>	<b>\$50,855.15</b>
<b>5207</b>							
5207.000	Repairs & Maintenance	19,000.00	.00	3,608.10	15,391.90	19	1,559.95
<b>5207</b>	<b>Totals</b>	<b>\$19,000.00</b>	<b>\$0.00</b>	<b>\$3,608.10</b>	<b>\$15,391.90</b>	<b>19%</b>	<b>\$1,559.95</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	31,501.00	55.24	12,681.37	18,819.63	40	9,106.91
<b>5212</b>	<b>Totals</b>	<b>\$31,501.00</b>	<b>\$55.24</b>	<b>\$12,681.37</b>	<b>\$18,819.63</b>	<b>40%</b>	<b>\$9,106.91</b>
<b>5222</b>							
5222.000	Postage	.00	.00	40.15	(40.15)	+++	25.40
<b>5222</b>	<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$40.15</b>	<b>(\$40.15)</b>	<b>+++</b>	<b>\$25.40</b>
<b>5223</b>							
5223.000	Tools & Small Equipment	8,000.00	.00	2,180.84	5,819.16	27	3,116.20
<b>5223</b>	<b>Totals</b>	<b>\$8,000.00</b>	<b>\$0.00</b>	<b>\$2,180.84</b>	<b>\$5,819.16</b>	<b>27%</b>	<b>\$3,116.20</b>
<b>5224</b>							
5224.000	Dues & Publications	.00	.00	75.00	(75.00)	+++	.00
<b>5224</b>	<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75.00</b>	<b>(\$75.00)</b>	<b>+++</b>	<b>\$0.00</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	<b>Proprietary Funds</b>						
Fund Type	<b>Enterprise Funds</b>						
Fund	<b>210 - Water Fund</b>						
	<b>EXPENSE</b>						
Division	<b>600 - Operations</b>						
Department	<b>610 - Treatment</b>						
<b>5290</b>							
5290.000	Other Expenses	1,500.00	.00	.00	1,500.00	0	.00
5290.100	Unanticipated Repairs	.00	.00	6,967.04	(6,967.04)	+++	.00
	<b>5290 - Totals</b>	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$6,967.04</b>	<b>(\$5,467.04)</b>	<b>464%</b>	<b>\$0.00</b>
Department	<b>610 - Treatment Totals</b>	<b>\$199,076.96</b>	<b>\$17,559.76</b>	<b>\$214,754.78</b>	<b>(\$15,677.82)</b>	<b>108%</b>	<b>\$184,585.11</b>
Division	<b>600 - Operations Totals</b>	<b>\$1,682,120.74</b>	<b>\$139,666.48</b>	<b>\$1,068,682.85</b>	<b>\$613,437.89</b>	<b>64%</b>	<b>\$858,472.35</b>
Division	<b>640 - Depreciation/Amortization</b>						
<b>6202</b>							
6202.000	Depreciation-Plants	.00	75,453.17	679,078.53	(679,078.53)	+++	638,523.00
	<b>6202 - Totals</b>	<b>\$0.00</b>	<b>\$75,453.17</b>	<b>\$679,078.53</b>	<b>(\$679,078.53)</b>	<b>+++</b>	<b>\$638,523.00</b>
<b>6205</b>							
6205.000	Depreciation-Buildings	.00	13,041.56	117,374.04	(117,374.04)	+++	22,591.17
	<b>6205 - Totals</b>	<b>\$0.00</b>	<b>\$13,041.56</b>	<b>\$117,374.04</b>	<b>(\$117,374.04)</b>	<b>+++</b>	<b>\$22,591.17</b>
<b>6206</b>							
6206.000	Depreciation-Machinery	.00	306.08	2,754.72	(2,754.72)	+++	2,754.72
	<b>6206 - Totals</b>	<b>\$0.00</b>	<b>\$306.08</b>	<b>\$2,754.72</b>	<b>(\$2,754.72)</b>	<b>+++</b>	<b>\$2,754.72</b>
Division	<b>640 - Depreciation/Amortization Totals</b>	<b>\$0.00</b>	<b>\$88,800.81</b>	<b>\$799,207.29</b>	<b>(\$799,207.29)</b>	<b>+++</b>	<b>\$663,868.89</b>
Division	<b>650 - Debt Payments</b>						
<b>5295</b>							
5295.000	Interest Expense	79,449.00	8,749.36	42,344.08	37,104.92	53	42,044.97
	<b>5295 - Totals</b>	<b>\$79,449.00</b>	<b>\$8,749.36</b>	<b>\$42,344.08</b>	<b>\$37,104.92</b>	<b>53%</b>	<b>\$42,044.97</b>
<b>7301</b>							
7301.000	Note Principal Payments	393,253.00	36,455.63	196,134.31	197,118.69	50	178,326.63
	<b>7301 - Totals</b>	<b>\$393,253.00</b>	<b>\$36,455.63</b>	<b>\$196,134.31</b>	<b>\$197,118.69</b>	<b>50%</b>	<b>\$178,326.63</b>
Division	<b>650 - Debt Payments Totals</b>	<b>\$472,702.00</b>	<b>\$45,204.99</b>	<b>\$238,478.39</b>	<b>\$234,223.61</b>	<b>50%</b>	<b>\$220,371.60</b>
Division	<b>680 - Transfers Between Funds</b>						
<b>7200</b>							
7200.000	Interfund Transfers Out	245,000.00	.00	1,527,760.35	(1,282,760.35)	624	75,000.00
	<b>7200 - Totals</b>	<b>\$245,000.00</b>	<b>\$0.00</b>	<b>\$1,527,760.35</b>	<b>(\$1,282,760.35)</b>	<b>624%</b>	<b>\$75,000.00</b>
Division	<b>680 - Transfers Between Funds Totals</b>	<b>\$245,000.00</b>	<b>\$0.00</b>	<b>\$1,527,760.35</b>	<b>(\$1,282,760.35)</b>	<b>624%</b>	<b>\$75,000.00</b>
	<b>EXPENSE TOTALS</b>	<b>\$2,399,822.74</b>	<b>\$273,672.28</b>	<b>\$3,634,128.88</b>	<b>(\$1,234,306.14)</b>	<b>151%</b>	<b>\$1,817,712.84</b>
Fund	<b>210 - Water Fund Totals</b>						





# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	<b>Proprietary Funds</b>						
Fund Type	<b>Enterprise Funds</b>						
	REVENUE TOTALS	2,444,080.00	198,198.10	1,826,449.73	617,630.27	75%	1,749,260.99
	EXPENSE TOTALS	2,399,822.74	273,672.28	3,634,128.88	(1,234,306.14)	151%	1,817,712.84
Fund	<b>210 - Water Fund</b> Net Gain (Loss)	\$44,257.26	(\$75,474.18)	(\$1,807,679.15)	(\$1,851,936.41)	(4,084%)	(\$68,451.85)
Fund Type	<b>Enterprise Funds</b> Totals						
	REVENUE TOTALS	2,444,080.00	198,198.10	1,826,449.73	617,630.27	75%	1,749,260.99
	EXPENSE TOTALS	2,399,822.74	273,672.28	3,634,128.88	(1,234,306.14)	151%	1,817,712.84
Fund Type	<b>Enterprise Funds</b> Net Gain (Loss)	\$44,257.26	(\$75,474.18)	(\$1,807,679.15)	(\$1,851,936.41)	(4,084%)	(\$68,451.85)
Fund Category	<b>Proprietary Funds</b> Totals						
	REVENUE TOTALS	2,444,080.00	198,198.10	1,826,449.73	617,630.27	75%	1,749,260.99
	EXPENSE TOTALS	2,399,822.74	273,672.28	3,634,128.88	(1,234,306.14)	151%	1,817,712.84
Fund Category	<b>Proprietary Funds</b> Net Gain (Loss)	\$44,257.26	(\$75,474.18)	(\$1,807,679.15)	(\$1,851,936.41)	(4,084%)	(\$68,451.85)
	Grand Totals						
	REVENUE TOTALS	2,444,080.00	198,198.10	1,826,449.73	617,630.27	75%	1,749,260.99
	EXPENSE TOTALS	2,399,822.74	273,672.28	3,634,128.88	(1,234,306.14)	151%	1,817,712.84
	Grand Total Net Gain (Loss)	\$44,257.26	(\$75,474.18)	(\$1,807,679.15)	(\$1,851,936.41)	(4,084%)	(\$68,451.85)



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Capital Projects Funds</b>							
<b>Fund 720 - Capital Projects-Water</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 310 - State Revenue</b>							
<b>3101</b>							
3101.005	Grant Revenue	.00	(52,785.92)	359,621.69	(359,621.69)	+++	563,950.81
3101.020	Loan Proceeds	.00	9,711.67	63,095.40	(63,095.40)	+++	58,968.31
<b>3101 - Totals</b>		<b>\$0.00</b>	<b>(\$43,074.25)</b>	<b>\$422,717.09</b>	<b>(\$422,717.09)</b>	<b>+++</b>	<b>\$622,919.12</b>
<b>Department 310 - State Revenue Totals</b>		<b>\$0.00</b>	<b>(\$43,074.25)</b>	<b>\$422,717.09</b>	<b>(\$422,717.09)</b>	<b>+++</b>	<b>\$622,919.12</b>
<b>Department 315 - Federal Revenue</b>							
<b>3151</b>							
3151.020	Loan proceeds	.00	39,900.82	215,989.07	(215,989.07)	+++	215,676.60
<b>3151 - Totals</b>		<b>\$0.00</b>	<b>\$39,900.82</b>	<b>\$215,989.07</b>	<b>(\$215,989.07)</b>	<b>+++</b>	<b>\$215,676.60</b>
<b>Department 315 - Federal Revenue Totals</b>		<b>\$0.00</b>	<b>\$39,900.82</b>	<b>\$215,989.07</b>	<b>(\$215,989.07)</b>	<b>+++</b>	<b>\$215,676.60</b>
<b>Department 380 - Miscellaneous</b>							
<b>3807</b>							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	.01
<b>3807 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.01</b>
<b>Department 380 - Miscellaneous Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.01</b>
<b>Department 390 - Cash Basis Receipts</b>							
<b>3950</b>							
3950.210	Transfer In Water	245,000.00	.00	1,527,760.35	(1,282,760.35)	624	75,000.00
<b>3950 - Totals</b>		<b>\$245,000.00</b>	<b>\$0.00</b>	<b>\$1,527,760.35</b>	<b>(\$1,282,760.35)</b>	<b>624%</b>	<b>\$75,000.00</b>
<b>Department 390 - Cash Basis Receipts Totals</b>		<b>\$245,000.00</b>	<b>\$0.00</b>	<b>\$1,527,760.35</b>	<b>(\$1,282,760.35)</b>	<b>624%</b>	<b>\$75,000.00</b>
<b>Division 300 - Revenue Totals</b>		<b>\$245,000.00</b>	<b>(\$3,173.43)</b>	<b>\$2,166,466.51</b>	<b>(\$1,921,466.51)</b>	<b>884%</b>	<b>\$913,595.73</b>
<b>REVENUE TOTALS</b>		<b>\$245,000.00</b>	<b>(\$3,173.43)</b>	<b>\$2,166,466.51</b>	<b>(\$1,921,466.51)</b>	<b>884%</b>	<b>\$913,595.73</b>
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 630 - Operations</b>							
<b>5206</b>							
5206.000	Supplies	.00	.00	2,094.91	(2,094.91)	+++	3,898.07
<b>5206 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,094.91</b>	<b>(\$2,094.91)</b>	<b>+++</b>	<b>\$3,898.07</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	310,241.60	82,883.59	694,160.07	(383,918.47)	224	164,997.37
<b>5212 - Totals</b>		<b>\$310,241.60</b>	<b>\$82,883.59</b>	<b>\$694,160.07</b>	<b>(\$383,918.47)</b>	<b>224%</b>	<b>\$164,997.37</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	<b>Proprietary Funds</b>						
Fund Type	<b>Capital Projects Funds</b>						
Fund	<b>720 - Capital Projects-Water</b>						
	<b>EXPENSE</b>						
	Division <b>600 - Operations</b>						
	Department <b>630 - Operations</b>						
<b>5214</b>							
5214.000	Interdepartment Services	.00	198.11	16,571.82	(16,571.82)	+++	18,627.06
	<b>5214 - Totals</b>	<b>\$0.00</b>	<b>\$198.11</b>	<b>\$16,571.82</b>	<b>(\$16,571.82)</b>	<b>+++</b>	<b>\$18,627.06</b>
<b>5221</b>							
5221.000	Transportation/Vehicles	.00	.00	10,143.00	(10,143.00)	+++	.00
	<b>5221 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,143.00</b>	<b>(\$10,143.00)</b>	<b>+++</b>	<b>\$0.00</b>
	Department <b>630 - Operations Totals</b>	<b>\$310,241.60</b>	<b>\$83,081.70</b>	<b>\$722,969.80</b>	<b>(\$412,728.20)</b>	<b>233%</b>	<b>\$187,522.50</b>
	Division <b>600 - Operations Totals</b>	<b>\$310,241.60</b>	<b>\$83,081.70</b>	<b>\$722,969.80</b>	<b>(\$412,728.20)</b>	<b>233%</b>	<b>\$187,522.50</b>
	<b>EXPENSE TOTALS</b>	<b>\$310,241.60</b>	<b>\$83,081.70</b>	<b>\$722,969.80</b>	<b>(\$412,728.20)</b>	<b>233%</b>	<b>\$187,522.50</b>
Fund	<b>720 - Capital Projects-Water Totals</b>						
	<b>REVENUE TOTALS</b>	<b>245,000.00</b>	<b>(3,173.43)</b>	<b>2,166,466.51</b>	<b>(1,921,466.51)</b>	<b>884%</b>	<b>913,595.73</b>
	<b>EXPENSE TOTALS</b>	<b>310,241.60</b>	<b>83,081.70</b>	<b>722,969.80</b>	<b>(412,728.20)</b>	<b>233%</b>	<b>187,522.50</b>
Fund	<b>720 - Capital Projects-Water Net Gain (Loss)</b>	<b>(\$65,241.60)</b>	<b>(\$86,255.13)</b>	<b>\$1,443,496.71</b>	<b>\$1,508,738.31</b>	<b>(2,213%)</b>	<b>\$726,073.23</b>
Fund Type	<b>Capital Projects Funds Totals</b>						
	<b>REVENUE TOTALS</b>	<b>245,000.00</b>	<b>(3,173.43)</b>	<b>2,166,466.51</b>	<b>(1,921,466.51)</b>	<b>884%</b>	<b>913,595.73</b>
	<b>EXPENSE TOTALS</b>	<b>310,241.60</b>	<b>83,081.70</b>	<b>722,969.80</b>	<b>(412,728.20)</b>	<b>233%</b>	<b>187,522.50</b>
Fund Type	<b>Capital Projects Funds Net Gain (Loss)</b>	<b>(\$65,241.60)</b>	<b>(\$86,255.13)</b>	<b>\$1,443,496.71</b>	<b>\$1,508,738.31</b>	<b>(2,213%)</b>	<b>\$726,073.23</b>
Fund Category	<b>Proprietary Funds Totals</b>						
	<b>REVENUE TOTALS</b>	<b>245,000.00</b>	<b>(3,173.43)</b>	<b>2,166,466.51</b>	<b>(1,921,466.51)</b>	<b>884%</b>	<b>913,595.73</b>
	<b>EXPENSE TOTALS</b>	<b>310,241.60</b>	<b>83,081.70</b>	<b>722,969.80</b>	<b>(412,728.20)</b>	<b>233%</b>	<b>187,522.50</b>
Fund Category	<b>Proprietary Funds Net Gain (Loss)</b>	<b>(\$65,241.60)</b>	<b>(\$86,255.13)</b>	<b>\$1,443,496.71</b>	<b>\$1,508,738.31</b>	<b>(2,213%)</b>	<b>\$726,073.23</b>
	<b>Grand Totals</b>						
	<b>REVENUE TOTALS</b>	<b>245,000.00</b>	<b>(3,173.43)</b>	<b>2,166,466.51</b>	<b>(1,921,466.51)</b>	<b>884%</b>	<b>913,595.73</b>
	<b>EXPENSE TOTALS</b>	<b>310,241.60</b>	<b>83,081.70</b>	<b>722,969.80</b>	<b>(412,728.20)</b>	<b>233%</b>	<b>187,522.50</b>
	<b>Grand Total Net Gain (Loss)</b>	<b>(\$65,241.60)</b>	<b>(\$86,255.13)</b>	<b>\$1,443,496.71</b>	<b>\$1,508,738.31</b>	<b>(2,213%)</b>	<b>\$726,073.23</b>



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Enterprise Funds</b>					
<b>Fund 210 - Water Fund</b>					
<b>ASSETS</b>					
<b>1027</b>					
1027.000	Change in FMV-Investments	1,372.00	56,981.00	(55,609.00)	(97.59)
<b>1027 - Totals</b>		<b>\$1,372.00</b>	<b>\$56,981.00</b>	<b>(\$55,609.00)</b>	<b>(97.59%)</b>
<b>1030</b>					
1030.100	Investment-Central Trea.	1,488,528.24	1,832,377.75	(343,849.51)	(18.77)
<b>1030 - Totals</b>		<b>\$1,488,528.24</b>	<b>\$1,832,377.75</b>	<b>(\$343,849.51)</b>	<b>(18.77%)</b>
<b>1050</b>					
1050.000	Accts Rec.-Misc Billing	1,461.19	1,353.37	107.82	7.97
1050.010	Accts Rec.-Utility Billing	140,278.66	128,469.64	11,809.02	9.19
1050.050	Accts Rec.-Collections	26,290.83	14,001.04	12,289.79	87.78
1050.900	Allowance - Doubtful Acct	(26,290.83)	(14,001.04)	(12,289.79)	(87.78)
<b>1050 - Totals</b>		<b>\$141,739.85</b>	<b>\$129,823.01</b>	<b>\$11,916.84</b>	<b>9.18%</b>
<b>1070</b>					
1070.010	Notes Receivable	(.01)	(.01)	.00	.00
<b>1070 - Totals</b>		<b>(\$0.01)</b>	<b>(\$0.01)</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1100</b>					
1100.010	Inventory - Materials	236,748.82	240,973.06	(4,224.24)	(1.75)
<b>1100 - Totals</b>		<b>\$236,748.82</b>	<b>\$240,973.06</b>	<b>(\$4,224.24)</b>	<b>(1.75%)</b>
<b>1200</b>					
1200.020	Prepaid Insurance	5,198.12	5,097.31	100.81	1.98
1200.030	Prepaid Workers Compensation Insurance	6,134.77	3,415.80	2,718.97	79.60
<b>1200 - Totals</b>		<b>\$11,332.89</b>	<b>\$8,513.11</b>	<b>\$2,819.78</b>	<b>33.12%</b>
<b>1520</b>					
1520.100	Water Plant	34,057,333.22	32,585,862.26	1,471,470.96	4.52
<b>1520 - Totals</b>		<b>\$34,057,333.22</b>	<b>\$32,585,862.26</b>	<b>\$1,471,470.96</b>	<b>4.52%</b>
<b>1540</b>					
1540.000	Buildings	8,894,611.74	901,309.05	7,993,302.69	886.85
<b>1540 - Totals</b>		<b>\$8,894,611.74</b>	<b>\$901,309.05</b>	<b>\$7,993,302.69</b>	<b>886.85%</b>
<b>1550</b>					
1550.000	Machinery & Equipment	167,995.95	167,995.95	.00	.00
<b>1550 - Totals</b>		<b>\$167,995.95</b>	<b>\$167,995.95</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1590</b>					
1590.000	Construction in Progress	(.11)	(.11)	.00	.00
<b>1590 - Totals</b>		<b>(\$0.11)</b>	<b>(\$0.11)</b>	<b>\$0.00</b>	<b>0.00%</b>



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Enterprise Funds</b>				
Fund	<b>210 - Water Fund</b>				
	<b>ASSETS</b>				
<b>1620</b>					
1620.000	Accumulated Depr Ut Plant	(15,147,532.71)	(14,201,539.11)	(945,993.60)	(6.66)
<b>1620 - Totals</b>		<b>(\$15,147,532.71)</b>	<b>(\$14,201,539.11)</b>	<b>(\$945,993.60)</b>	<b>(6.66%)</b>
<b>1640</b>					
1640.000	Accumulated Depr Building	(711,245.77)	(495,987.03)	(215,258.74)	(43.40)
<b>1640 - Totals</b>		<b>(\$711,245.77)</b>	<b>(\$495,987.03)</b>	<b>(\$215,258.74)</b>	<b>(43.40%)</b>
<b>1650</b>					
1650.000	Accumulated Depr Equipmnt	(141,885.20)	(138,212.24)	(3,672.96)	(2.66)
<b>1650 - Totals</b>		<b>(\$141,885.20)</b>	<b>(\$138,212.24)</b>	<b>(\$3,672.96)</b>	<b>(2.66%)</b>
<b>1810</b>					
1810.100	Water Rights ALP	23,483.00	23,483.00	.00	.00
<b>1810 - Totals</b>		<b>\$23,483.00</b>	<b>\$23,483.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1820</b>					
1820.000	Other Deferred Debits	.00	83,570.36	(83,570.36)	(100.00)
<b>1820 - Totals</b>		<b>\$0.00</b>	<b>\$83,570.36</b>	<b>(\$83,570.36)</b>	<b>(100.00%)</b>
<b>1825</b>					
1825.000	Deferred Outflow Pension	114,426.00	60,389.00	54,037.00	89.48
<b>1825 - Totals</b>		<b>\$114,426.00</b>	<b>\$60,389.00</b>	<b>\$54,037.00</b>	<b>89.48%</b>
	<b>ASSETS TOTALS</b>	<b>\$29,136,907.91</b>	<b>\$21,255,539.05</b>	<b>\$7,881,368.86</b>	<b>37.08%</b>
	<b>LIABILITIES AND FUND EQUITY</b>				
	<b>LIABILITIES</b>				
<b>2060</b>					
2060.000	Compensated Absences Pay.	19,317.00	19,184.85	132.15	.69
<b>2060 - Totals</b>		<b>\$19,317.00</b>	<b>\$19,184.85</b>	<b>\$132.15</b>	<b>0.69%</b>
<b>2100</b>					
2100.007	Deposits - Water	100.00	1,200.00	(1,100.00)	(91.67)
<b>2100 - Totals</b>		<b>\$100.00</b>	<b>\$1,200.00</b>	<b>(\$1,100.00)</b>	<b>(91.67%)</b>
<b>2200</b>					
2200.002	Interest Payable-Notes	21,412.75	18,647.55	2,765.20	14.83
<b>2200 - Totals</b>		<b>\$21,412.75</b>	<b>\$18,647.55</b>	<b>\$2,765.20</b>	<b>14.83%</b>
<b>2500</b>					
2500.500	Notes Payable-State	6,516,530.20	6,161,384.49	355,145.71	5.76
2500.900	Net Pension Liability	491,297.00	342,549.00	148,748.00	43.42
<b>2500 - Totals</b>		<b>\$7,007,827.20</b>	<b>\$6,503,933.49</b>	<b>\$503,893.71</b>	<b>7.75%</b>



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Enterprise Funds</b>				
Fund	<b>210 - Water Fund</b>				
	<b>LIABILITIES AND FUND EQUITY</b>				
	<b>LIABILITIES</b>				
<b>2700</b>					
2700.001	Unearned Water Sale Rev	10,000.00	.00	10,000.00	+++
2700.300	Deferred Inflow Pension	5,476.00	6,065.00	(589.00)	(9.71)
	<b>2700 - Totals</b>	<b>\$15,476.00</b>	<b>\$6,065.00</b>	<b>\$9,411.00</b>	<b>155.17%</b>
	<b>LIABILITIES TOTALS</b>	<b>\$7,064,132.95</b>	<b>\$6,549,030.89</b>	<b>\$515,102.06</b>	<b>7.87%</b>
	<b>FUND EQUITY</b>				
<b>2800</b>					
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
	<b>2800 - Totals</b>	<b>\$13,713,939.76</b>	<b>\$13,713,939.76</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2900</b>					
2900.010	Reserve for Encumbrances	(11,860.61)	(11,860.61)	.00	.00
	<b>2900 - Totals</b>	<b>(\$11,860.61)</b>	<b>(\$11,860.61)</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2910</b>					
2910.140	Designated-Capital Project	(1,024,704.43)	(1,024,704.43)	.00	.00
	<b>2910 - Totals</b>	<b>(\$1,024,704.43)</b>	<b>(\$1,024,704.43)</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2920</b>					
2920.000	Undesignated/Re. Earnings	11,193,653.68	2,088,159.58	9,105,494.10	436.05
2920.500	Post Soft Close Entries	(2,434.18)	(2,434.18)	.00	.00
	<b>2920 - Totals</b>	<b>\$11,191,219.50</b>	<b>\$2,085,725.40</b>	<b>\$9,105,494.10</b>	<b>436.56%</b>
<b>2965</b>					
2965.000	P/Y Encumbrance Control	11,859.89	11,859.89	.00	.00
	<b>2965 - Totals</b>	<b>\$11,859.89</b>	<b>\$11,859.89</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$23,880,454.11</b>	<b>\$14,774,960.01</b>	<b>\$9,105,494.10</b>	<b>61.63%</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(1,826,449.73)			
	Fund Expenses	3,634,128.88			
	<b>FUND EQUITY TOTALS</b>	<b>\$22,072,774.96</b>	<b>\$14,774,960.01</b>	<b>\$7,297,814.95</b>	<b>49.39%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$29,136,907.91</b>	<b>\$21,323,990.90</b>	<b>\$7,812,917.01</b>	<b>36.64%</b>
Fund	<b>210 - Water Fund Totals</b>	<b>\$0.00</b>	<b>(\$68,451.85)</b>	<b>\$68,451.85</b>	<b>100.00%</b>
Fund Type	<b>Enterprise Funds Totals</b>	<b>\$0.00</b>	<b>(\$68,451.85)</b>	<b>\$68,451.85</b>	<b>100.00%</b>
Fund Category	<b>Proprietary Funds Totals</b>	<b>\$0.00</b>	<b>(\$68,451.85)</b>	<b>\$68,451.85</b>	<b>100.00%</b>
	<b>Grand Totals</b>	<b>\$0.00</b>	<b>(\$68,451.85)</b>	<b>\$68,451.85</b>	<b>100.00%</b>



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Capital Projects Funds</b>					
<b>Fund 720 - Capital Projects-Water</b>					
<b>ASSETS</b>					
<b>1030</b>					
1030.100	Investment-Central Trea.	400,240.61	1,431,370.08	(1,031,129.47)	(72.04)
<b>1030 - Totals</b>		<b>\$400,240.61</b>	<b>\$1,431,370.08</b>	<b>(\$1,031,129.47)</b>	<b>(72.04%)</b>
<b>1050</b>					
1050.060	Accts Rec.- State	418,812.98	.00	418,812.98	+++
1050.070	Accts Rec.- Federal	215,989.07	.00	215,989.07	+++
<b>1050 - Totals</b>		<b>\$634,802.05</b>	<b>\$0.00</b>	<b>\$634,802.05</b>	<b>+++</b>
<b>1590</b>					
1590.000	Construction in Progress	1,273,143.95	8,587,074.82	(7,313,930.87)	(85.17)
<b>1590 - Totals</b>		<b>\$1,273,143.95</b>	<b>\$8,587,074.82</b>	<b>(\$7,313,930.87)</b>	<b>(85.17%)</b>
<b>ASSETS TOTALS</b>		<b>\$2,308,186.61</b>	<b>\$10,018,444.90</b>	<b>(\$7,710,258.29)</b>	<b>(76.96%)</b>
<b>FUND EQUITY</b>					
<b>2800</b>					
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
<b>2800 - Totals</b>		<b>\$1,500,588.18</b>	<b>\$1,500,588.18</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2900</b>					
2900.010	Reserve for Encumbrances	363,522.04	363,522.04	.00	.00
<b>2900 - Totals</b>		<b>\$363,522.04</b>	<b>\$363,522.04</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2910</b>					
2910.140	Designated-Capital Project	1,743,704.43	1,743,704.43	.00	.00
<b>2910 - Totals</b>		<b>\$1,743,704.43</b>	<b>\$1,743,704.43</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2920</b>					
2920.000	Undesignated/Re. Earnings	(2,379,602.71)	6,048,079.06	(8,427,681.77)	(139.34)
<b>2920 - Totals</b>		<b>(\$2,379,602.71)</b>	<b>\$6,048,079.06</b>	<b>(\$8,427,681.77)</b>	<b>(139.34%)</b>
<b>2965</b>					
2965.000	P/Y Encumbrance Control	(363,522.04)	(363,522.04)	.00	.00
<b>2965 - Totals</b>		<b>(\$363,522.04)</b>	<b>(\$363,522.04)</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>		<b>\$864,689.90</b>	<b>\$9,292,371.67</b>	<b>(\$8,427,681.77)</b>	<b>(90.69%)</b>
Prior Year Fund Equity Adjustment		.00			
Fund Revenues		(2,166,466.51)			
Fund Expenses		722,969.80			
<b>FUND EQUITY TOTALS</b>		<b>\$2,308,186.61</b>	<b>\$9,292,371.67</b>	<b>(\$6,984,185.06)</b>	<b>(75.16%)</b>
<b>LIABILITIES AND FUND EQUITY TOTALS</b>		<b>\$2,308,186.61</b>	<b>\$9,292,371.67</b>	<b>(\$6,984,185.06)</b>	<b>(75.16%)</b>



# Balance Sheet

Through 03/31/18

Detail Listing




























Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Capital Projects Funds</b>				
Fund	<b>720 - Capital Projects-Water</b> Totals	\$0.00	\$726,073.23	(\$726,073.23)	(100.00%)
Fund Type	<b>Capital Projects Funds</b> Totals	\$0.00	\$726,073.23	(\$726,073.23)	(100.00%)
Fund Category	<b>Proprietary Funds</b> Totals	\$0.00	\$726,073.23	(\$726,073.23)	(100.00%)
	Grand Totals	\$0.00	\$726,073.23	(\$726,073.23)	(100.00%)



**Wastewater Utility  
Financial Analysis  
As Of, And For the 9-Month Period Ending March 31, 2018**

**Key Performance Indicators (KPI) Dashboard**

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
<b>Revenue</b>	2,385,601	 Not Significantly Different	 Met Plan	
<b>Appropriated Outlays vs. Actual Outlays</b> (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	388,600	n/a	Under budget 	n/a
<b>Earnings Before Interest and Depreciation</b> (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)	(241,579)	 Not Significantly Different	 Exceeded Plan	Expenses increasing faster than revenue 
<b>Net Income</b> (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)	263,945	 Higher than Prior Year	 Exceeded Plan	Expenses lower than budgeted, more grants (for capital projects) this FY than last FY—likely will be less in future 
<b>Asset Replacement</b> (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> ))	43,100	 Improved from prior Year	 Exceeded Plan	Covering asset replacement for future, however near-term failing infrastructure costs are not covered as not enough was set aside in the past. 
<b>Total Working Capital</b> (What total resources are available in the fund)	7,020,778	 Higher than Prior Year	 Exceeded Plan	
<b>Working Capital For Capital Projects</b> (Of the fund's total resources, how much has been already appropriated for CAPEX)	2,937,067	 More than Prior Year	 Met Plan	Watch trend 
<b>Undesignated Working Capital</b> (How much of the fund's resources are available?)	3,546,644	 Less Than Last Year		Needed for infrastructure improvement and emergency repairs 
<b>Days Cash on Hand, Total Working Capital</b> (How many days of operations would be covered by our total working capital if no more revenue were generated)	975	 Less Than Last Year	 Exceeded Plan	Watch trend 
<b>Days Cash on Hand, Undesignated Working Capital</b> (How many days of operations would the fund's fairly liquid assets cover?)	493	 Less Than Last Year	 Exceeded Plan	Watch trend 

As of quarter 3 of FY2018 the Wastewater Fund's revenue is slightly below what was planned, but spending is more significantly (\$388,600) below what was expected.

The fund's working capital grew slightly, and while the Wastewater Fund's working capital is greater than most other CBS enterprise funds, its situation is similar to others where there is significant need now and in the near future beyond available working capital for capital investments to maintain infrastructure. The wastewater treatment plant was constructed from 1984-1988 and is at the end of its useful life (for accounting purposes). Recent work done to calculate the cost to rehabilitate the plant is indicating that the cost will be greater than had been previously anticipated, likely meaning that the fund may need to take on greater debt than previously planned, or dedicate some of the fund's unrestricted fund balance, leaving less available for other capital investment or emergency repairs.

The significant failure of the Thomsen lift station resulted in additional expenditures during the third quarter of FY2018 and have also resulted in the decision to move up a portion of the rehabilitation project that had been planned further out. Any time that infrastructure fails early, there is considerable financial risk—the CBS was quite lucky with the failure of the Thomsen lift station—many variables could have made the results of the failure much worse.

City and Borough of Sitka  
Wastewater Utility  
Financial Statements  
For The Twelve-Month Period Ending June 30, 2018  
(Unaudited)

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75%)	Variance To FY2018 Plan
<b>Revenue:</b>									
Wastewater Fees	740,673	738,310	740,039	-	2,219,022	2,114,373	104,649	2,243,700	(24,678)
Jobbing	44,684	50,796	61,667	-	157,147	175,133	(17,986)	184,200	(27,053)
Other Operating Revenue	<u>1,227</u>	<u>3,693</u>	<u>4,512</u>	<u>-</u>	<u>9,432</u>	<u>12,677</u>	<u>(3,245)</u>	<u>17,700</u>	<u>(8,268)</u>
<b>Total Revenue:</b>	<b>786,584</b>	<b>792,799</b>	<b>806,218</b>	<b>-</b>	<b>2,385,601</b>	<b>2,302,183</b>	<b>83,418</b>	<b>2,445,600</b>	<b>(59,999)</b>
<b>Cost of Sales:</b>									
Collections	221,791	262,339	278,022	-	762,152	651,509	(110,643)	1,043,149	280,997
Treatment	80,773	117,824	156,139	-	354,736	407,664	52,928	159,152	(195,585)
Fixed assets	-	-	12,756	-	12,756	-	(12,756)	88,425	75,669
Depreciation	<u>308,527</u>	<u>308,526</u>	<u>308,527</u>	<u>-</u>	<u>925,580</u>	<u>908,202</u>	<u>(17,378)</u>	<u>925,580</u>	<u>-</u>
Total Cost of Sales:	<u>611,091</u>	<u>688,689</u>	<u>755,443</u>	<u>-</u>	<u>2,055,223</u>	<u>1,967,375</u>	<u>(87,848)</u>	<u>2,216,305</u>	<u>161,082</u>
<b>Gross Margin:</b>	<b>175,493</b>	<b>104,110</b>	<b>50,775</b>	<b>-</b>	<b>330,378</b>	<b>334,808</b>	<b>(4,430)</b>	<b>229,295</b>	<b>101,083</b>
	<b>22.31%</b>	<b>13.13%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>13.85%</b>	<b>14.54%</b>	<b>-0.69%</b>	<b>9.38%</b>	<b>4.47%</b>
<b>Selling and Administrative Expenses</b>	<b>162,299</b>	<b>206,816</b>	<b>202,842</b>	<b>-</b>	<b>571,957</b>	<b>591,423</b>	<b>19,466</b>	<b>799,475</b>	<b>227,519</b>
<b>Earnings Before Interest (EBI):</b>	<b>13,194</b>	<b>(102,706)</b>	<b>(152,067)</b>	<b>-</b>	<b>(241,579)</b>	<b>(256,615)</b>	<b>15,036</b>	<b>(570,180)</b>	<b>328,601</b>
	<b>1.68%</b>	<b>-12.95%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>-10.13%</b>	<b>-11.15%</b>	<b>1.02%</b>	<b>-23.31%</b>	<b>13.19%</b>
<b>Non-operating Revenue and Expense:</b>									
Non-operating revenue:	31,349	30,933	25,394	-	87,676	90,168	(2,492)	93,750	(6,074)
Grant Revenue	35,927	376,481	52,786	-	465,194	-	465,194	465,194	-
Interest Expense:	<u>(15,782)</u>	<u>(15,782)</u>	<u>(15,782)</u>	<u>-</u>	<u>(47,346)</u>	<u>(64,005)</u>	<u>16,660</u>	<u>(47,345)</u>	<u>(1)</u>
Total Non-operating Revenue & Expense:	<u>51,495</u>	<u>391,632</u>	<u>62,397</u>	<u>-</u>	<u>505,524</u>	<u>26,163</u>	<u>479,361</u>	<u>511,599</u>	<u>(6,075)</u>
<b>Net Income:</b>	<b>64,689</b>	<b>288,926</b>	<b>(89,669)</b>	<b>-</b>	<b>263,945</b>	<b>(230,452)</b>	<b>494,397</b>	<b>(58,581)</b>	<b>322,526</b>
	<b>8.22%</b>	<b>36.44%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>11.06%</b>	<b>-10.01%</b>	<b>592.67%</b>	<b>-2.40%</b>	<b>13.46%</b>
<b>Earnings Before Interest and Depreciation (EBIDA):</b>	<b>321,721</b>	<b>205,820</b>	<b>156,460</b>	<b>-</b>	<b>684,001</b>	<b>651,587</b>	<b>32,414</b>	<b>355,400</b>	<b>328,601</b>
	<b>40.90%</b>	<b>25.96%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>28.67%</b>	<b>28.30%</b>	<b>0.37%</b>	<b>14.53%</b>	<b>14.14%</b>
<b>Debt Principal Coverage</b>									
Simple Cash Flow (Net Income Plus Depreciation)	373,216	597,452	218,857	-	1,189,525	677,750	511,775	866,999	322,526
Debt Principal	<u>73,615</u>	<u>73,615</u>	<u>73,615</u>	<u>-</u>	<u>220,845</u>	<u>259,737</u>	<u>38,892</u>	<u>220,846</u>	<u>(1)</u>
Debt Principal Coverage Surplus/Deficit	<u>299,601</u>	<u>523,837</u>	<u>145,242</u>	<u>-</u>	<u>968,680</u>	<u>418,014</u>	<u>550,666</u>	<u>646,153</u>	<u>322,527</u>
Debt Principal Coverage Percentage	<b>507%</b>	<b>812%</b>	<b>0%</b>	<b>0%</b>	<b>538.62%</b>	<b>260.94%</b>	<b>277.69%</b>	<b>392.58%</b>	<b>146.04%</b>

City and Borough of Sitka  
Wastewater Utility  
Financial Statements  
For The Twelve-Month Period Ending June 30, 2018  
(Unaudited)

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75%)	Variance To FY2018 Plan
<b>Simple Asset Replacement Coverage</b>									
Debt Principal Coverage Surplus/Deficit (From Above)	299,601	523,837	145,242	-	968,680	418,014	550,666	646,153	322,527
Depreciation	308,527	308,526	308,527	-	925,580	908,202	(17,378)	925,580	-
Cash Accumulated For/(Taken From) Asset Replacement	(8,927)	215,311	(163,284)	-	43,100	(490,189)	533,289	(279,427)	322,527
<b>Working Capital</b>									
<b>Cash Flow:</b>									
Net Income Plus Depreciation Less Principal	299,601	523,837	145,242	-	968,680	418,014	550,666	646,153	322,527
CapEx, Accruals, and other Balance Sheet Changes	(77,325)	(405,429)	(161,393)	-	(644,147)	(156,765)	(487,382)	(644,147)	-
Increase in (Decrease in) Working Capital	222,276	118,408	(16,150)	-	324,533	261,249	63,285	2,006	322,527
Plus Beginning Total Working Capital	6,696,245	6,918,521	7,036,929	-	6,696,245	5,513,454	1,182,791	6,815,455	(119,210)
Equals Ending Total Working Capital:	6,918,521	7,036,929	7,020,778	-	7,020,778	5,774,703	1,246,076	6,817,461	203,317
Repair Reserve (1% of PPE):	537,068	537,068	537,068	-	537,068				
Working Capital Designated for CapEx	2,456,571	3,023,730	2,937,067	-	2,937,067				
Undesignated Working Capital	3,924,882	3,476,131	3,546,644	-	3,546,644				
Total Working Capital:	6,918,521	7,036,929	7,020,778	-	7,020,778				
Days On Hand Annual Cash Outlays in Total Working	1,139.02	949.35	866.73	-	975.71				
Days On Hand Annual Cash Outlays in Total Working Capital									
Less Repair Reserve:	1,050.60	876.90	800.43	-	901.07				
Days On Hand Annual Cash Outlays in Undesignated	646.17	468.97	437.84	-	492.89				
Working Current Assets	7,373,520	7,491,928	7,439,500	-	7,439,500				
Current Liabilities	(129,796)	(129,796)	(93,519)	-	(93,519)				
CPLTD	(325,203)	(325,203)	(325,203)	-	(325,203)				
Total Working Capital	6,918,521	7,036,929	7,020,778	-	7,020,778				



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	<b>Proprietary Funds</b>						
Fund Type	<b>Enterprise Funds</b>						
Fund	<b>220 - Waste Water Treatment</b>						
	<b>REVENUE</b>						
Division	<b>300 - Revenue</b>						
Department	<b>310 - State Revenue</b>						
<b>3101</b>							
3101.017	PERS Relief	.00	.00	.00	.00	+++	27,154.61
	<b>3101 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$27,154.61</b>
	Department <b>310 - State Revenue Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$27,154.61</b>
	Department <b>340 - Operating Revenue</b>						
<b>3421</b>							
3421.000	Wastewater Fees	2,991,600.00	247,181.10	2,219,022.04	772,577.96	74	2,822,849.81
	<b>3421 - Totals</b>	<b>\$2,991,600.00</b>	<b>\$247,181.10</b>	<b>\$2,219,022.04</b>	<b>\$772,577.96</b>	<b>74%</b>	<b>\$2,822,849.81</b>
<b>3491</b>							
3491.000	Jobbing-Labor	234,000.00	55,965.93	153,756.38	80,243.62	66	248,144.96
	<b>3491 - Totals</b>	<b>\$234,000.00</b>	<b>\$55,965.93</b>	<b>\$153,756.38</b>	<b>\$80,243.62</b>	<b>66%</b>	<b>\$248,144.96</b>
<b>3492</b>							
3492.000	Jobbing-Materials/Parts	5,700.00	200.00	200.00	5,500.00	4	777.56
	<b>3492 - Totals</b>	<b>\$5,700.00</b>	<b>\$200.00</b>	<b>\$200.00</b>	<b>\$5,500.00</b>	<b>4%</b>	<b>\$777.56</b>
<b>3493</b>							
3493.000	Jobbing-Equipment	5,900.00	281.00	3,191.00	2,709.00	54	6,205.50
	<b>3493 - Totals</b>	<b>\$5,900.00</b>	<b>\$281.00</b>	<b>\$3,191.00</b>	<b>\$2,709.00</b>	<b>54%</b>	<b>\$6,205.50</b>
	Department <b>340 - Operating Revenue Totals</b>	<b>\$3,237,200.00</b>	<b>\$303,628.03</b>	<b>\$2,376,169.42</b>	<b>\$861,030.58</b>	<b>73%</b>	<b>\$3,077,977.83</b>
	Department <b>350 - Non-Operating Revenue</b>						
<b>3501</b>							
3501.001	Connection Fees	23,000.00	1,480.00	5,855.00	17,145.00	25	14,425.00
	<b>3501 - Totals</b>	<b>\$23,000.00</b>	<b>\$1,480.00</b>	<b>\$5,855.00</b>	<b>\$17,145.00</b>	<b>25%</b>	<b>\$14,425.00</b>
	Department <b>350 - Non-Operating Revenue Totals</b>	<b>\$23,000.00</b>	<b>\$1,480.00</b>	<b>\$5,855.00</b>	<b>\$17,145.00</b>	<b>25%</b>	<b>\$14,425.00</b>
	Department <b>360 - Uses of Prop &amp; Investment</b>						
<b>3610</b>							
3610.000	Interest Income	125,000.00	10,397.60	87,675.78	37,324.22	70	116,491.48
	<b>3610 - Totals</b>	<b>\$125,000.00</b>	<b>\$10,397.60</b>	<b>\$87,675.78</b>	<b>\$37,324.22</b>	<b>70%</b>	<b>\$116,491.48</b>
<b>3612</b>							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	(122,614.00)
	<b>3612 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>(\$122,614.00)</b>
	Department <b>360 - Uses of Prop &amp; Investment Totals</b>	<b>\$125,000.00</b>	<b>\$10,397.60</b>	<b>\$87,675.78</b>	<b>\$37,324.22</b>	<b>70%</b>	<b>(\$6,122.52)</b>



# Income Statement

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Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 220 - Waste Water Treatment</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 380 - Miscellaneous</b>							
<b>3807</b>							
3807.000	Miscellaneous	.00	.00	1,314.13	(1,314.13)	+++	142.69
	<b>3807 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,314.13</b>	<b>(\$1,314.13)</b>	<b>+++</b>	<b>\$142.69</b>
<b>3820</b>							
3820.000	Bad Debt Collected	600.00	637.56	2,262.78	(1,662.78)	377	584.20
	<b>3820 - Totals</b>	<b>\$600.00</b>	<b>\$637.56</b>	<b>\$2,262.78</b>	<b>(\$1,662.78)</b>	<b>377%</b>	<b>\$584.20</b>
	<b>Department 380 - Miscellaneous Totals</b>	<b>\$600.00</b>	<b>\$637.56</b>	<b>\$3,576.91</b>	<b>(\$2,976.91)</b>	<b>596%</b>	<b>\$726.89</b>
<b>Department 390 - Cash Basis Receipts</b>							
<b>3950</b>							
3950.000	Interfund Transfers In	.00	.00	731,792.94	(731,792.94)	+++	806,160.69
	<b>3950 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$731,792.94</b>	<b>(\$731,792.94)</b>	<b>+++</b>	<b>\$806,160.69</b>
	<b>Department 390 - Cash Basis Receipts Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$731,792.94</b>	<b>(\$731,792.94)</b>	<b>+++</b>	<b>\$806,160.69</b>
	<b>Division 300 - Revenue Totals</b>	<b>\$3,385,800.00</b>	<b>\$316,143.19</b>	<b>\$3,205,070.05</b>	<b>\$180,729.95</b>	<b>95%</b>	<b>\$3,920,322.50</b>
	<b>REVENUE TOTALS</b>	<b>\$3,385,800.00</b>	<b>\$316,143.19</b>	<b>\$3,205,070.05</b>	<b>\$180,729.95</b>	<b>95%</b>	<b>\$3,920,322.50</b>
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 601 - Administration</b>							
<b>5110</b>							
5110.001	Regular Salaries/Wages	126,097.80	6,477.18	41,314.57	84,783.23	33	84,086.69
5110.002	Holidays	.00	.00	1,895.76	(1,895.76)	+++	7,289.56
5110.003	Sick Leave	.00	421.28	842.56	(842.56)	+++	12,510.40
5110.004	Overtime	29,000.00	.00	.00	29,000.00	0	.00
5110.010	Temp Wages	23,000.00	.00	.00	23,000.00	0	.00
	<b>5110 - Totals</b>	<b>\$178,097.80</b>	<b>\$6,898.46</b>	<b>\$44,052.89</b>	<b>\$134,044.91</b>	<b>25%</b>	<b>\$103,886.65</b>
<b>5120</b>							
5120.001	Annual Leave	30,470.00	421.28	6,951.12	23,518.88	23	16,351.59
5120.002	SBS	12,570.65	453.29	3,167.89	9,402.76	25	8,699.14
5120.003	Medicare	2,973.46	107.24	749.38	2,224.08	25	2,057.73
5120.004	PERS	33,351.21	1,610.35	11,220.90	22,130.31	34	244,359.18
5120.005	Health Insurance	22,135.00	585.78	5,963.67	16,171.33	27	19,080.68
5120.006	Life Insurance	14.16	.40	3.97	10.19	28	13.74
5120.007	Workmen's Compensation	9,725.00	411.89	2,850.15	6,874.85	29	5,897.08
	<b>5120 - Totals</b>	<b>\$111,239.48</b>	<b>\$3,590.23</b>	<b>\$30,907.08</b>	<b>\$80,332.40</b>	<b>28%</b>	<b>\$296,459.14</b>



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<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 220 - Waste Water Treatment</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 601 - Administration</b>							
<b>5201</b>							
5201.000	Training and Travel	.00	.00	(310.00)	310.00	+++	770.00
<b>5201 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$310.00)</b>	<b>\$310.00</b>	<b>+++</b>	<b>\$770.00</b>
<b>5202</b>							
5202.000	Uniforms	.00	.00	.00	.00	+++	4.92
<b>5202 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$4.92</b>
<b>5203</b>							
5203.005	Heating Fuel	40,000.00	2,865.40	18,133.78	21,866.22	45	19,703.94
<b>5203 - Totals</b>		<b>\$40,000.00</b>	<b>\$2,865.40</b>	<b>\$18,133.78</b>	<b>\$21,866.22</b>	<b>45%</b>	<b>\$19,703.94</b>
<b>5204</b>							
5204.000	Telephone	28,000.00	247.20	3,054.42	24,945.58	11	5,074.39
5204.001	Cell Phone Stipend	2,100.00	.00	.00	2,100.00	0	.00
<b>5204 - Totals</b>		<b>\$30,100.00</b>	<b>\$247.20</b>	<b>\$3,054.42</b>	<b>\$27,045.58</b>	<b>10%</b>	<b>\$5,074.39</b>
<b>5205</b>							
5205.000	Insurance	27,115.00	2,155.54	19,399.86	7,715.14	72	18,210.51
<b>5205 - Totals</b>		<b>\$27,115.00</b>	<b>\$2,155.54</b>	<b>\$19,399.86</b>	<b>\$7,715.14</b>	<b>72%</b>	<b>\$18,210.51</b>
<b>5206</b>							
5206.000	Supplies	2,800.00	123.94	937.46	1,862.54	33	945.41
<b>5206 - Totals</b>		<b>\$2,800.00</b>	<b>\$123.94</b>	<b>\$937.46</b>	<b>\$1,862.54</b>	<b>33%</b>	<b>\$945.41</b>
<b>5207</b>							
5207.000	Repairs & Maintenance	.00	.00	837.85	(837.85)	+++	.00
<b>5207 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$837.85</b>	<b>(\$837.85)</b>	<b>+++</b>	<b>\$0.00</b>
<b>5208</b>							
5208.000	Bldg Repair & Maint	106,000.00	10,970.34	23,901.60	82,098.40	23	22,206.21
<b>5208 - Totals</b>		<b>\$106,000.00</b>	<b>\$10,970.34</b>	<b>\$23,901.60</b>	<b>\$82,098.40</b>	<b>23%</b>	<b>\$22,206.21</b>
<b>5211</b>							
5211.000	Data Processing Fees	64,763.00	5,396.92	48,572.28	16,190.72	75	65,769.96
<b>5211 - Totals</b>		<b>\$64,763.00</b>	<b>\$5,396.92</b>	<b>\$48,572.28</b>	<b>\$16,190.72</b>	<b>75%</b>	<b>\$65,769.96</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	49,050.68	1,742.06	22,539.13	26,511.55	46	12,100.43
<b>5212 - Totals</b>		<b>\$49,050.68</b>	<b>\$1,742.06</b>	<b>\$22,539.13</b>	<b>\$26,511.55</b>	<b>46%</b>	<b>\$12,100.43</b>



# Income Statement

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Fund Category	<b>Proprietary Funds</b>							
Fund Type	<b>Enterprise Funds</b>							
Fund	<b>220 - Waste Water Treatment</b>							
	<b>EXPENSE</b>							
Division	<b>600 - Operations</b>							
Department	<b>601 - Administration</b>							
<b>5214</b>								
5214.000	Interdepartment Services		404,201.00	38,317.50	294,676.43	109,524.57	73	376,538.50
		<b>5214 - Totals</b>	<b>\$404,201.00</b>	<b>\$38,317.50</b>	<b>\$294,676.43</b>	<b>\$109,524.57</b>	<b>73%</b>	<b>\$376,538.50</b>
<b>5221</b>								
5221.000	Transportation/Vehicles		.00	75.00	675.00	(675.00)	+++	450.00
		<b>5221 - Totals</b>	<b>\$0.00</b>	<b>\$75.00</b>	<b>\$675.00</b>	<b>(\$675.00)</b>	<b>+++</b>	<b>\$450.00</b>
<b>5222</b>								
5222.000	Postage		5,600.00	562.50	3,833.96	1,766.04	68	6,220.59
		<b>5222 - Totals</b>	<b>\$5,600.00</b>	<b>\$562.50</b>	<b>\$3,833.96</b>	<b>\$1,766.04</b>	<b>68%</b>	<b>\$6,220.59</b>
<b>5224</b>								
5224.000	Dues & Publications		2,000.00	.00	408.00	1,592.00	20	1,059.50
		<b>5224 - Totals</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$408.00</b>	<b>\$1,592.00</b>	<b>20%</b>	<b>\$1,059.50</b>
<b>5226</b>								
5226.000	Advertising		2,000.00	.00	109.90	1,890.10	5	.00
		<b>5226 - Totals</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$109.90</b>	<b>\$1,890.10</b>	<b>5%</b>	<b>\$0.00</b>
<b>5230</b>								
5230.000	Bad Debts		.00	1,862.25	19,557.36	(19,557.36)	+++	236.50
		<b>5230 - Totals</b>	<b>\$0.00</b>	<b>\$1,862.25</b>	<b>\$19,557.36</b>	<b>(\$19,557.36)</b>	<b>+++</b>	<b>\$236.50</b>
<b>5231</b>								
5231.000	Credit Card Expense		43,000.00	2,709.31	38,169.66	4,830.34	89	45,440.92
		<b>5231 - Totals</b>	<b>\$43,000.00</b>	<b>\$2,709.31</b>	<b>\$38,169.66</b>	<b>\$4,830.34</b>	<b>89%</b>	<b>\$45,440.92</b>
<b>5290</b>								
5290.000	Other Expenses		.00	.00	2,500.00	(2,500.00)	+++	3,031.64
		<b>5290 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>(\$2,500.00)</b>	<b>+++</b>	<b>\$3,031.64</b>
		Department <b>601 - Administration Totals</b>	<b>\$1,065,966.96</b>	<b>\$77,516.65</b>	<b>\$571,956.66</b>	<b>\$494,010.30</b>	<b>54%</b>	<b>\$978,109.21</b>
		Department <b>605 - Distribution</b>						
<b>5290</b>								
5290.100	Unanticipated Repairs		.00	.00	305.50	(305.50)	+++	.00
		<b>5290 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$305.50</b>	<b>(\$305.50)</b>	<b>+++</b>	<b>\$0.00</b>
		Department <b>605 - Distribution Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$305.50</b>	<b>(\$305.50)</b>	<b>+++</b>	<b>\$0.00</b>





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<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 220 - Waste Water Treatment</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 607 - Collections</b>							
<b>5110</b>							
5110.001	Regular Salaries/Wages	492,135.80	26,049.55	176,789.81	315,345.99	36	241,813.35
5110.002	Holidays	.00	2,287.83	17,408.73	(17,408.73)	+++	19,593.05
5110.003	Sick Leave	.00	3,033.76	20,067.45	(20,067.45)	+++	28,581.43
5110.004	Overtime	.00	2,407.55	28,938.19	(28,938.19)	+++	29,318.47
<b>5110 - Totals</b>		<b>\$492,135.80</b>	<b>\$33,778.69</b>	<b>\$243,204.18</b>	<b>\$248,931.62</b>	<b>49%</b>	<b>\$319,306.30</b>
<b>5120</b>							
5120.001	Annual Leave	.00	7,736.09	34,564.67	(34,564.67)	+++	38,773.95
5120.002	SBS	30,168.22	2,555.56	17,123.72	13,044.50	57	22,084.92
5120.003	Medicare	7,135.97	604.53	4,050.52	3,085.45	57	5,224.07
5120.004	PERS	108,269.98	9,133.27	59,958.75	48,311.23	55	93,280.87
5120.005	Health Insurance	172,612.76	9,045.74	84,886.43	87,726.33	49	92,633.52
5120.006	Life Insurance	86.88	4.78	43.53	43.35	50	57.51
5120.007	Workmen's Compensation	27,412.25	2,322.11	15,120.83	12,291.42	55	15,688.62
<b>5120 - Totals</b>		<b>\$345,686.06</b>	<b>\$31,402.08</b>	<b>\$215,748.45</b>	<b>\$129,937.61</b>	<b>62%</b>	<b>\$267,743.46</b>
<b>5201</b>							
5201.000	Training and Travel	12,000.00	785.50	1,863.43	10,136.57	16	9,518.34
<b>5201 - Totals</b>		<b>\$12,000.00</b>	<b>\$785.50</b>	<b>\$1,863.43</b>	<b>\$10,136.57</b>	<b>16%</b>	<b>\$9,518.34</b>
<b>5202</b>							
5202.000	Uniforms	1,000.00	352.35	627.15	372.85	63	418.24
<b>5202 - Totals</b>		<b>\$1,000.00</b>	<b>\$352.35</b>	<b>\$627.15</b>	<b>\$372.85</b>	<b>63%</b>	<b>\$418.24</b>
<b>5203</b>							
5203.001	Electric	100,000.00	10,926.36	88,020.90	11,979.10	88	152,139.38
<b>5203 - Totals</b>		<b>\$100,000.00</b>	<b>\$10,926.36</b>	<b>\$88,020.90</b>	<b>\$11,979.10</b>	<b>88%</b>	<b>\$152,139.38</b>
<b>5204</b>							
5204.000	Telephone	1,800.00	33.73	721.13	1,078.87	40	868.76
5204.001	Cell Phone Stipend	.00	175.00	1,575.00	(1,575.00)	+++	2,075.00
<b>5204 - Totals</b>		<b>\$1,800.00</b>	<b>\$208.73</b>	<b>\$2,296.13</b>	<b>(\$496.13)</b>	<b>128%</b>	<b>\$2,943.76</b>
<b>5206</b>							
5206.000	Supplies	49,000.00	417.18	14,195.60	34,804.40	29	31,692.43
<b>5206 - Totals</b>		<b>\$49,000.00</b>	<b>\$417.18</b>	<b>\$14,195.60</b>	<b>\$34,804.40</b>	<b>29%</b>	<b>\$31,692.43</b>
<b>5207</b>							
5207.000	Repairs & Maintenance	30,000.00	7,656.80	19,214.38	10,785.62	64	21,111.24
<b>5207 - Totals</b>		<b>\$30,000.00</b>	<b>\$7,656.80</b>	<b>\$19,214.38</b>	<b>\$10,785.62</b>	<b>64%</b>	<b>\$21,111.24</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 220 - Waste Water Treatment</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 607 - Collections</b>							
<b>5212</b>							
5212.000	Contracted/Purchased Serv	10,034.44	.00	.00	10,034.44	0	.00
<b>5212 - Totals</b>		<b>\$10,034.44</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,034.44</b>	<b>0%</b>	<b>\$0.00</b>
<b>5221</b>							
5221.000	Transportation/Vehicles	185,461.00	8,765.16	103,161.74	82,299.26	56	98,162.37
<b>5221 - Totals</b>		<b>\$185,461.00</b>	<b>\$8,765.16</b>	<b>\$103,161.74</b>	<b>\$82,299.26</b>	<b>56%</b>	<b>\$98,162.37</b>
<b>5223</b>							
5223.000	Tools & Small Equipment	7,500.00	.00	1,840.45	5,659.55	25	9,354.27
<b>5223 - Totals</b>		<b>\$7,500.00</b>	<b>\$0.00</b>	<b>\$1,840.45</b>	<b>\$5,659.55</b>	<b>25%</b>	<b>\$9,354.27</b>
<b>5224</b>							
5224.000	Dues & Publications	.00	.00	.00	.00	+++	175.25
<b>5224 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$175.25</b>
<b>5227</b>							
5227.002	Rent-Equipment	5,248.00	.00	.00	5,248.00	0	.00
<b>5227 - Totals</b>		<b>\$5,248.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,248.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5290</b>							
5290.000	Other Expenses	1,000.00	40.95	85.45	914.55	9	524.58
5290.100	Unanticipated Repairs	150,000.00	17,612.99	71,588.44	78,411.56	48	1,715.50
<b>5290 - Totals</b>		<b>\$151,000.00</b>	<b>\$17,653.94</b>	<b>\$71,673.89</b>	<b>\$79,326.11</b>	<b>47%</b>	<b>\$2,240.08</b>
<b>Department 607 - Collections Totals</b>		<b>\$1,390,865.30</b>	<b>\$111,946.79</b>	<b>\$761,846.30</b>	<b>\$629,019.00</b>	<b>55%</b>	<b>\$914,805.12</b>
<b>Department 610 - Treatment</b>							
<b>5110</b>							
5110.001	Regular Salaries/Wages	9,282.00	24,045.01	148,603.06	(139,321.06)	1,601	211,347.18
5110.002	Holidays	.00	.00	666.86	(666.86)	+++	.00
5110.003	Sick Leave	.00	.00	.00	.00	+++	181.88
5110.004	Overtime	.00	282.89	2,376.85	(2,376.85)	+++	3,808.51
<b>5110 - Totals</b>		<b>\$9,282.00</b>	<b>\$24,327.90</b>	<b>\$151,646.77</b>	<b>(\$142,364.77)</b>	<b>1,634%</b>	<b>\$215,337.57</b>
<b>5120</b>							
5120.002	SBS	569.10	1,491.33	9,296.01	(8,726.91)	1,633	13,194.37
5120.003	Medicare	134.61	352.73	2,198.78	(2,064.17)	1,633	3,120.89
5120.004	PERS	2,042.45	5,352.15	33,362.23	(31,319.78)	1,633	57,108.44
5120.005	Health Insurance	.00	5,676.27	45,200.99	(45,200.99)	+++	57,425.69
5120.006	Life Insurance	.00	2.73	23.69	(23.69)	+++	35.22



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 220 - Waste Water Treatment</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 610 - Treatment</b>							
5120.007	Workmen's Compensation	517.11	1,355.06	8,368.75	(7,851.64)	1,618	9,639.27
<b>5201</b>		<b>\$3,263.27</b>	<b>\$14,230.27</b>	<b>\$98,450.45</b>	<b>(\$95,187.18)</b>	<b>3,017%</b>	<b>\$140,523.88</b>
5201.000	Training and Travel	4,000.00	149.00	148.00	3,852.00	4	2,469.80
<b>5201</b>		<b>\$4,000.00</b>	<b>\$149.00</b>	<b>\$148.00</b>	<b>\$3,852.00</b>	<b>4%</b>	<b>\$2,469.80</b>
<b>5202</b>							
5202.000	Uniforms	600.00	.00	53.19	546.81	9	95.00
<b>5202</b>		<b>\$600.00</b>	<b>\$0.00</b>	<b>\$53.19</b>	<b>\$546.81</b>	<b>9%</b>	<b>\$95.00</b>
<b>5203</b>							
5203.001	Electric	60,000.00	5,355.73	46,109.65	13,890.35	77	53,529.69
<b>5203</b>		<b>\$60,000.00</b>	<b>\$5,355.73</b>	<b>\$46,109.65</b>	<b>\$13,890.35</b>	<b>77%</b>	<b>\$53,529.69</b>
<b>5206</b>							
5206.000	Supplies	58,156.44	353.94	20,073.08	38,083.36	35	60,725.87
<b>5206</b>		<b>\$58,156.44</b>	<b>\$353.94</b>	<b>\$20,073.08</b>	<b>\$38,083.36</b>	<b>35%</b>	<b>\$60,725.87</b>
<b>5207</b>							
5207.000	Repairs & Maintenance	20,000.00	375.43	4,213.28	15,786.72	21	8,618.33
<b>5207</b>		<b>\$20,000.00</b>	<b>\$375.43</b>	<b>\$4,213.28</b>	<b>\$15,786.72</b>	<b>21%</b>	<b>\$8,618.33</b>
<b>5208</b>							
5208.000	Bldg Repair & Maint	.00	.00	.00	.00	+++	321.16
<b>5208</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$321.16</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	50,000.00	65.00	35,115.65	14,884.35	70	17,110.01
<b>5212</b>		<b>\$50,000.00</b>	<b>\$65.00</b>	<b>\$35,115.65</b>	<b>\$14,884.35</b>	<b>70%</b>	<b>\$17,110.01</b>
<b>5221</b>							
5221.000	Transportation/Vehicles	.00	.00	(2,129.45)	2,129.45	+++	35,887.57
<b>5221</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$2,129.45)</b>	<b>\$2,129.45</b>	<b>+++</b>	<b>\$35,887.57</b>
<b>5222</b>							
5222.000	Postage	.00	.00	12.04	(12.04)	+++	7.36
<b>5222</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12.04</b>	<b>(\$12.04)</b>	<b>+++</b>	<b>\$7.36</b>
<b>5223</b>							
5223.000	Tools & Small Equipment	4,900.00	.00	847.72	4,052.28	17	5,091.27
<b>5223</b>		<b>\$4,900.00</b>	<b>\$0.00</b>	<b>\$847.72</b>	<b>\$4,052.28</b>	<b>17%</b>	<b>\$5,091.27</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description		YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Proprietary Funds</b>								
Fund Type <b>Enterprise Funds</b>								
Fund <b>220 - Waste Water Treatment</b>								
EXPENSE								
Division <b>600 - Operations</b>								
Department <b>610 - Treatment</b>								
<b>5224</b>								
5224.000	Dues & Publications		.00	.00	196.00	(196.00)	+++	50.00
		<b>5224 - Totals</b>	\$0.00	\$0.00	\$196.00	(\$196.00)	+++	\$50.00
<b>5227</b>								
5227.002	Rent-Equipment		1,000.00	.00	.00	1,000.00	0	151.90
		<b>5227 - Totals</b>	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$151.90
<b>5290</b>								
5290.000	Other Expenses		1,000.00	.00	.00	1,000.00	0	48.66
		<b>5290 - Totals</b>	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$48.66
		Department <b>610 - Treatment Totals</b>	\$212,201.71	\$44,857.27	\$354,736.38	(\$142,534.67)	167%	\$539,968.07
		Division <b>600 - Operations Totals</b>	\$2,669,033.97	\$234,320.71	\$1,688,844.84	\$980,189.13	63%	\$2,432,882.40
Division <b>640 - Depreciation/Amortization</b>								
<b>6202</b>								
6202.000	Depreciation-Plants		.00	91,485.62	823,370.58	(823,370.58)	+++	1,078,028.41
		<b>6202 - Totals</b>	\$0.00	\$91,485.62	\$823,370.58	(\$823,370.58)	+++	\$1,078,028.41
<b>6205</b>								
6205.000	Depreciation-Buildings		.00	2,799.93	25,199.37	(25,199.37)	+++	33,599.20
		<b>6205 - Totals</b>	\$0.00	\$2,799.93	\$25,199.37	(\$25,199.37)	+++	\$33,599.20
<b>6206</b>								
6206.000	Depreciation-Machinery		.00	8,556.63	77,009.67	(77,009.67)	+++	102,679.56
		<b>6206 - Totals</b>	\$0.00	\$8,556.63	\$77,009.67	(\$77,009.67)	+++	\$102,679.56
		Division <b>640 - Depreciation/Amortization Totals</b>	\$0.00	\$102,842.18	\$925,579.62	(\$925,579.62)	+++	\$1,214,307.17
Division <b>650 - Debt Payments</b>								
<b>5295</b>								
5295.000	Interest Expense		63,126.00	13,721.89	40,694.17	22,431.83	64	73,993.75
		<b>5295 - Totals</b>	\$63,126.00	\$13,721.89	\$40,694.17	\$22,431.83	64%	\$73,993.75
<b>7301</b>								
7301.000	Note Principal Payments		294,461.00	72,654.29	182,997.24	111,463.76	62	.00
		<b>7301 - Totals</b>	\$294,461.00	\$72,654.29	\$182,997.24	\$111,463.76	62%	\$0.00
		Division <b>650 - Debt Payments Totals</b>	\$357,587.00	\$86,376.18	\$223,691.41	\$133,895.59	63%	\$73,993.75



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Proprietary Funds</b>							
Fund Type <b>Enterprise Funds</b>							
Fund <b>220 - Waste Water Treatment</b>							
EXPENSE							
Division <b>670 - Fixed Assets</b>							
<b>7106</b>							
7106.000	Fixed Assets-Machinery	117,900.00	12,457.00	12,755.55	105,144.45	11	.00
<b>7106 - Totals</b>		<b>\$117,900.00</b>	<b>\$12,457.00</b>	<b>\$12,755.55</b>	<b>\$105,144.45</b>	<b>11%</b>	<b>\$0.00</b>
Division <b>670 - Fixed Assets Totals</b>		<b>\$117,900.00</b>	<b>\$12,457.00</b>	<b>\$12,755.55</b>	<b>\$105,144.45</b>	<b>11%</b>	<b>\$0.00</b>
Division <b>680 - Transfers Between Funds</b>							
<b>7200</b>							
7200.000	Interfund Transfers Out	736,000.00	.00	2,471,197.03	(1,735,197.03)	336	125,000.00
<b>7200 - Totals</b>		<b>\$736,000.00</b>	<b>\$0.00</b>	<b>\$2,471,197.03</b>	<b>(\$1,735,197.03)</b>	<b>336%</b>	<b>\$125,000.00</b>
Division <b>680 - Transfers Between Funds Totals</b>		<b>\$736,000.00</b>	<b>\$0.00</b>	<b>\$2,471,197.03</b>	<b>(\$1,735,197.03)</b>	<b>336%</b>	<b>\$125,000.00</b>
EXPENSE TOTALS		<b>\$3,880,520.97</b>	<b>\$435,996.07</b>	<b>\$5,322,068.45</b>	<b>(\$1,441,547.48)</b>	<b>137%</b>	<b>\$3,846,183.32</b>
Fund <b>220 - Waste Water Treatment Totals</b>							
REVENUE TOTALS		3,385,800.00	316,143.19	3,205,070.05	180,729.95	95%	3,920,322.50
EXPENSE TOTALS		3,880,520.97	435,996.07	5,322,068.45	(1,441,547.48)	137%	3,846,183.32
Fund <b>220 - Waste Water Treatment Net Gain (Loss)</b>		<b>(\$494,720.97)</b>	<b>(\$119,852.88)</b>	<b>(\$2,116,998.40)</b>	<b>(\$1,622,277.43)</b>	<b>428%</b>	<b>\$74,139.18</b>
Fund Type <b>Enterprise Funds Totals</b>							
REVENUE TOTALS		3,385,800.00	316,143.19	3,205,070.05	180,729.95	95%	3,920,322.50
EXPENSE TOTALS		3,880,520.97	435,996.07	5,322,068.45	(1,441,547.48)	137%	3,846,183.32
Fund Type <b>Enterprise Funds Net Gain (Loss)</b>		<b>(\$494,720.97)</b>	<b>(\$119,852.88)</b>	<b>(\$2,116,998.40)</b>	<b>(\$1,622,277.43)</b>	<b>428%</b>	<b>\$74,139.18</b>
Fund Category <b>Proprietary Funds Totals</b>							
REVENUE TOTALS		3,385,800.00	316,143.19	3,205,070.05	180,729.95	95%	3,920,322.50
EXPENSE TOTALS		3,880,520.97	435,996.07	5,322,068.45	(1,441,547.48)	137%	3,846,183.32
Fund Category <b>Proprietary Funds Net Gain (Loss)</b>		<b>(\$494,720.97)</b>	<b>(\$119,852.88)</b>	<b>(\$2,116,998.40)</b>	<b>(\$1,622,277.43)</b>	<b>428%</b>	<b>\$74,139.18</b>
Grand Totals							
REVENUE TOTALS		3,385,800.00	316,143.19	3,205,070.05	180,729.95	95%	3,920,322.50
EXPENSE TOTALS		3,880,520.97	435,996.07	5,322,068.45	(1,441,547.48)	137%	3,846,183.32
Grand Total Net Gain (Loss)		<b>(\$494,720.97)</b>	<b>(\$119,852.88)</b>	<b>(\$2,116,998.40)</b>	<b>(\$1,622,277.43)</b>	<b>428%</b>	<b>\$74,139.18</b>



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Enterprise Funds</b>				
Fund	<b>220 - Waste Water Treatment</b>				
	<b>ASSETS</b>				
<b>1027</b>					
1027.000	Change in FMV-Investments	5,265.00	127,879.00	(122,614.00)	(95.88)
<b>1027 - Totals</b>		<b>\$5,265.00</b>	<b>\$127,879.00</b>	<b>(\$122,614.00)</b>	<b>(95.88%)</b>
<b>1030</b>					
1030.100	Investment-Central Trea.	4,219,627.07	4,334,034.42	(114,407.35)	(2.64)
<b>1030 - Totals</b>		<b>\$4,219,627.07</b>	<b>\$4,334,034.42</b>	<b>(\$114,407.35)</b>	<b>(2.64%)</b>
<b>1050</b>					
1050.000	Accts Rec.-Misc Billing	9,687.64	4,494.47	5,193.17	115.55
1050.010	Accts Rec.-Utility Billing	186,169.95	167,149.09	19,020.86	11.38
1050.050	Accts Rec.-Collections	36,265.42	19,148.72	17,116.70	89.39
1050.900	Allowance - Doubtful Acct	(36,265.42)	(19,148.72)	(17,116.70)	(89.39)
<b>1050 - Totals</b>		<b>\$195,857.59</b>	<b>\$171,643.56</b>	<b>\$24,214.03</b>	<b>14.11%</b>
<b>1070</b>					
1070.010	Notes Receivable	43,216.14	52,049.69	(8,833.55)	(16.97)
1070.020	Assessments Receivable	61,240.08	67,735.67	(6,495.59)	(9.59)
<b>1070 - Totals</b>		<b>\$104,456.22</b>	<b>\$119,785.36</b>	<b>(\$15,329.14)</b>	<b>(12.80%)</b>
<b>1100</b>					
1100.010	Inventory - Materials	68,416.47	59,405.89	9,010.58	15.17
<b>1100 - Totals</b>		<b>\$68,416.47</b>	<b>\$59,405.89</b>	<b>\$9,010.58</b>	<b>15.17%</b>
<b>1200</b>					
1200.020	Prepaid Insurance	6,466.57	4,316.75	2,149.82	49.80
1200.030	Prepaid Workers Compensation Insurance	23,714.08	7,716.80	15,997.28	207.30
<b>1200 - Totals</b>		<b>\$30,180.65</b>	<b>\$12,033.55</b>	<b>\$18,147.10</b>	<b>150.80%</b>
<b>1500</b>					
1500.220	Easements - Sewer Fund	20,000.00	20,000.00	.00	.00
<b>1500 - Totals</b>		<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1520</b>					
1520.200	Waste Water Plant	52,098,157.78	51,442,135.90	656,021.88	1.28
<b>1520 - Totals</b>		<b>\$52,098,157.78</b>	<b>\$51,442,135.90</b>	<b>\$656,021.88</b>	<b>1.28%</b>
<b>1540</b>					
1540.000	Buildings	729,755.67	729,755.67	.00	.00
<b>1540 - Totals</b>		<b>\$729,755.67</b>	<b>\$729,755.67</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1550</b>					
1550.000	Machinery & Equipment	1,690,197.41	1,537,914.20	152,283.21	9.90
<b>1550 - Totals</b>		<b>\$1,690,197.41</b>	<b>\$1,537,914.20</b>	<b>\$152,283.21</b>	<b>9.90%</b>



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Enterprise Funds</b>					
<b>Fund 220 - Waste Water Treatment</b>					
<b>ASSETS</b>					
<b>1590</b>					
1590.000	Construction in Progress	(.03)	(.03)	.00	.00
<b>1590 - Totals</b>		(\$0.03)	(\$0.03)	\$0.00	0.00%
<b>1620</b>					
1620.000	Accumulated Depr Ut Plant	(37,982,864.85)	(36,876,863.63)	(1,106,001.22)	(3.00)
<b>1620 - Totals</b>		(\$37,982,864.85)	(\$36,876,863.63)	(\$1,106,001.22)	(3.00%)
<b>1640</b>					
1640.000	Accumulated Depr Building	(331,091.50)	(297,371.25)	(33,720.25)	(11.34)
<b>1640 - Totals</b>		(\$331,091.50)	(\$297,371.25)	(\$33,720.25)	(11.34%)
<b>1650</b>					
1650.000	Accumulated Depr Equipmnt	(1,397,777.66)	(1,305,814.31)	(91,963.35)	(7.04)
<b>1650 - Totals</b>		(\$1,397,777.66)	(\$1,305,814.31)	(\$91,963.35)	(7.04%)
<b>1825</b>					
1825.000	Deferred Outflow Pension	371,945.00	215,820.00	156,125.00	72.34
<b>1825 - Totals</b>		\$371,945.00	\$215,820.00	\$156,125.00	72.34%
<b>ASSETS TOTALS</b>		\$19,822,124.82	\$20,290,358.33	(\$468,233.51)	(2.31%)
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
<b>2060</b>					
2060.000	Compensated Absences Pay.	41,025.56	62,273.06	(21,247.50)	(34.12)
<b>2060 - Totals</b>		\$41,025.56	\$62,273.06	(\$21,247.50)	(34.12%)
<b>2200</b>					
2200.002	Interest Payable-Notes	39,225.46	38,575.19	650.27	1.69
<b>2200 - Totals</b>		\$39,225.46	\$38,575.19	\$650.27	1.69%
<b>2500</b>					
2500.500	Notes Payable-State	6,583,271.77	5,848,696.56	734,575.21	12.56
2500.900	Net Pension Liability	1,596,972.00	1,224,220.00	372,752.00	30.45
<b>2500 - Totals</b>		\$8,180,243.77	\$7,072,916.56	\$1,107,327.21	15.66%
<b>2700</b>					
2700.300	Deferred Inflow Pension	17,801.00	21,673.00	(3,872.00)	(17.87)
<b>2700 - Totals</b>		\$17,801.00	\$21,673.00	(\$3,872.00)	(17.87%)
<b>LIABILITIES TOTALS</b>		\$8,278,295.79	\$7,195,437.81	\$1,082,857.98	15.05%
<b>FUND EQUITY</b>					
<b>2800</b>					
2800.001	Contributed Cap.-Federal	612,127.32	612,127.32	.00	.00



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Enterprise Funds</b>				
Fund	<b>220 - Waste Water Treatment</b>				
	<b>FUND EQUITY</b>				
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
	<b>2800 - Totals</b>	<b>\$35,572,219.24</b>	<b>\$35,572,219.24</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2900</b>					
2900.010	Reserve for Encumbrances	1,022.25	1,022.25	.00	.00
	<b>2900 - Totals</b>	<b>\$1,022.25</b>	<b>\$1,022.25</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2910</b>					
2910.140	Designated-Capital Project	(3,482,121.66)	(3,482,121.66)	.00	.00
	<b>2910 - Totals</b>	<b>(\$3,482,121.66)</b>	<b>(\$3,482,121.66)</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2920</b>					
2920.000	Undesignated/Re. Earnings	(18,435,844.27)	(18,509,983.45)	74,139.18	.40
2920.500	Post Soft Close Entries	6,575.00	6,575.00	.00	.00
	<b>2920 - Totals</b>	<b>(\$18,429,269.27)</b>	<b>(\$18,503,408.45)</b>	<b>\$74,139.18</b>	<b>0.40%</b>
<b>2965</b>					
2965.000	P/Y Encumbrance Control	(1,023.13)	(1,023.13)	.00	.00
	<b>2965 - Totals</b>	<b>(\$1,023.13)</b>	<b>(\$1,023.13)</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$13,660,827.43</b>	<b>\$13,586,688.25</b>	<b>\$74,139.18</b>	<b>0.55%</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(3,205,070.05)			
	Fund Expenses	5,322,068.45			
	<b>FUND EQUITY TOTALS</b>	<b>\$11,543,829.03</b>	<b>\$13,586,688.25</b>	<b>(\$2,042,859.22)</b>	<b>(15.04%)</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$19,822,124.82</b>	<b>\$20,782,126.06</b>	<b>(\$960,001.24)</b>	<b>(4.62%)</b>
Fund	<b>220 - Waste Water Treatment Totals</b>	<b>\$0.00</b>	<b>(\$491,767.73)</b>	<b>\$491,767.73</b>	<b>100.00%</b>
Fund Type	<b>Enterprise Funds Totals</b>	<b>\$0.00</b>	<b>(\$491,767.73)</b>	<b>\$491,767.73</b>	<b>100.00%</b>
Fund Category	<b>Proprietary Funds Totals</b>	<b>\$0.00</b>	<b>(\$491,767.73)</b>	<b>\$491,767.73</b>	<b>100.00%</b>
	<b>Grand Totals</b>	<b>\$0.00</b>	<b>(\$491,767.73)</b>	<b>\$491,767.73</b>	<b>100.00%</b>





# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Capital Projects Funds</b>							
<b>Fund 730 - Capital Project-Waste Wtr</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 310 - State Revenue</b>							
<b>3101</b>							
3101.005	Grant Revenue	.00	52,786.02	465,193.64	(465,193.64)	+++	118,807.41
3101.020	Loan Proceeds	.00	49,273.81	578,853.46	(578,853.46)	+++	.00
	<b>3101 - Totals</b>	<b>\$0.00</b>	<b>\$102,059.83</b>	<b>\$1,044,047.10</b>	<b>(\$1,044,047.10)</b>	<b>+++</b>	<b>\$118,807.41</b>
	Department <b>310 - State Revenue Totals</b>	<b>\$0.00</b>	<b>\$102,059.83</b>	<b>\$1,044,047.10</b>	<b>(\$1,044,047.10)</b>	<b>+++</b>	<b>\$118,807.41</b>
<b>Department 315 - Federal Revenue</b>							
<b>3151</b>							
3151.020	Loan proceeds	.00	.00	2,568.28	(2,568.28)	+++	.00
	<b>3151 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,568.28</b>	<b>(\$2,568.28)</b>	<b>+++</b>	<b>\$0.00</b>
	Department <b>315 - Federal Revenue Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,568.28</b>	<b>(\$2,568.28)</b>	<b>+++</b>	<b>\$0.00</b>
<b>Department 380 - Miscellaneous</b>							
<b>3807</b>							
3807.000	Miscellaneous	670,000.00	.00	.00	670,000.00	0	.00
	<b>3807 - Totals</b>	<b>\$670,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$670,000.00</b>	<b>0%</b>	<b>\$0.00</b>
	Department <b>380 - Miscellaneous Totals</b>	<b>\$670,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$670,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>Department 390 - Cash Basis Receipts</b>							
<b>3950</b>							
3950.210	Transfer In Water	.00	.00	1,018,590.36	(1,018,590.36)	+++	.00
3950.220	Transfer In Waste Water	691,000.00	.00	1,407,606.67	(716,606.67)	204	125,000.00
	<b>3950 - Totals</b>	<b>\$691,000.00</b>	<b>\$0.00</b>	<b>\$2,426,197.03</b>	<b>(\$1,735,197.03)</b>	<b>351%</b>	<b>\$125,000.00</b>
	Department <b>390 - Cash Basis Receipts Totals</b>	<b>\$691,000.00</b>	<b>\$0.00</b>	<b>\$2,426,197.03</b>	<b>(\$1,735,197.03)</b>	<b>351%</b>	<b>\$125,000.00</b>
	Division <b>300 - Revenue Totals</b>	<b>\$1,361,000.00</b>	<b>\$102,059.83</b>	<b>\$3,472,812.41</b>	<b>(\$2,111,812.41)</b>	<b>255%</b>	<b>\$243,807.41</b>
	<b>REVENUE TOTALS</b>	<b>\$1,361,000.00</b>	<b>\$102,059.83</b>	<b>\$3,472,812.41</b>	<b>(\$2,111,812.41)</b>	<b>255%</b>	<b>\$243,807.41</b>
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 630 - Operations</b>							
<b>5206</b>							
5206.000	Supplies	.00	.00	1,936.59	(1,936.59)	+++	35,570.50
	<b>5206 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,936.59</b>	<b>(\$1,936.59)</b>	<b>+++</b>	<b>\$35,570.50</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	1,264,532.65	(91,627.72)	1,041,734.70	222,797.95	82	1,311,796.30
	<b>5212 - Totals</b>	<b>\$1,264,532.65</b>	<b>(\$91,627.72)</b>	<b>\$1,041,734.70</b>	<b>\$222,797.95</b>	<b>82%</b>	<b>\$1,311,796.30</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	<b>Proprietary Funds</b>						
Fund Type	<b>Capital Projects Funds</b>						
Fund	<b>730 - Capital Project-Waste Wtr</b>						
	<b>EXPENSE</b>						
Division	<b>600 - Operations</b>						
Department	<b>630 - Operations</b>						
<b>5214</b>							
5214.000	Interdepartment Services	.00	28,444.82	124,947.15	(124,947.15)	+++	109,714.35
	<b>5214 - Totals</b>	\$0.00	\$28,444.82	\$124,947.15	(\$124,947.15)	+++	\$109,714.35
	Department <b>630 - Operations</b> Totals	\$1,264,532.65	(\$63,182.90)	\$1,168,618.44	\$95,914.21	92%	\$1,457,081.15
	Department <b>670 - Fixed Assets</b>						
<b>7150</b>							
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	+++	(1,457,081.15)
	<b>7150 - Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$1,457,081.15)
	Department <b>670 - Fixed Assets</b> Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$1,457,081.15)
	Department <b>680 - Transfer to Other Funds</b>						
<b>7200</b>							
7200.000	Interfund Transfers Out	.00	.00	731,792.94	(731,792.94)	+++	806,160.69
	<b>7200 - Totals</b>	\$0.00	\$0.00	\$731,792.94	(\$731,792.94)	+++	\$806,160.69
	Department <b>680 - Transfer to Other Funds</b> Totals	\$0.00	\$0.00	\$731,792.94	(\$731,792.94)	+++	\$806,160.69
	Division <b>600 - Operations</b> Totals	\$1,264,532.65	(\$63,182.90)	\$1,900,411.38	(\$635,878.73)	150%	\$806,160.69
	<b>EXPENSE TOTALS</b>	\$1,264,532.65	(\$63,182.90)	\$1,900,411.38	(\$635,878.73)	150%	\$806,160.69
	Fund <b>730 - Capital Project-Waste Wtr</b> Totals						
	<b>REVENUE TOTALS</b>	1,361,000.00	102,059.83	3,472,812.41	(2,111,812.41)	255%	243,807.41
	<b>EXPENSE TOTALS</b>	1,264,532.65	(63,182.90)	1,900,411.38	(635,878.73)	150%	806,160.69
Fund <b>730 - Capital Project-Waste Wtr</b>	Net Gain (Loss)	\$96,467.35	\$165,242.73	\$1,572,401.03	\$1,475,933.68	1,630%	(\$562,353.28)
	Fund Type <b>Capital Projects Funds</b> Totals						
	<b>REVENUE TOTALS</b>	1,361,000.00	102,059.83	3,472,812.41	(2,111,812.41)	255%	243,807.41
	<b>EXPENSE TOTALS</b>	1,264,532.65	(63,182.90)	1,900,411.38	(635,878.73)	150%	806,160.69
Fund Type <b>Capital Projects Funds</b>	Net Gain (Loss)	\$96,467.35	\$165,242.73	\$1,572,401.03	\$1,475,933.68	1,630%	(\$562,353.28)



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	YTD Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category <b>Proprietary Funds</b> Totals							
	REVENUE TOTALS	1,361,000.00	102,059.83	3,472,812.41	(2,111,812.41)	255%	243,807.41
	EXPENSE TOTALS	1,264,532.65	(63,182.90)	1,900,411.38	(635,878.73)	150%	806,160.69
Fund Category	<b>Proprietary Funds</b> Net Gain (Loss)	\$96,467.35	\$165,242.73	\$1,572,401.03	\$1,475,933.68	1,630%	(\$562,353.28)
Grand Totals							
	REVENUE TOTALS	1,361,000.00	102,059.83	3,472,812.41	(2,111,812.41)	255%	243,807.41
	EXPENSE TOTALS	1,264,532.65	(63,182.90)	1,900,411.38	(635,878.73)	150%	806,160.69
	Grand Total Net Gain (Loss)	\$96,467.35	\$165,242.73	\$1,572,401.03	\$1,475,933.68	1,630%	(\$562,353.28)



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Capital Projects Funds</b>				
Fund	<b>730 - Capital Project-Waste Wtr</b>				
	<b>ASSETS</b>				
<b>1030</b>					
1030.100	Investment-Central Trea.	2,146,404.69	1,405,999.08	740,405.61	52.66
	<b>1030 - Totals</b>	<b>\$2,146,404.69</b>	<b>\$1,405,999.08</b>	<b>\$740,405.61</b>	<b>52.66%</b>
<b>1050</b>					
1050.060	Accts Rec.- State	803,929.51	3,055.64	800,873.87	26,209.69
	<b>1050 - Totals</b>	<b>\$803,929.51</b>	<b>\$3,055.64</b>	<b>\$800,873.87</b>	<b>26,209.69%</b>
<b>1590</b>					
1590.000	Construction in Progress	1,451,525.24	1,955,831.90	(504,306.66)	(25.78)
	<b>1590 - Totals</b>	<b>\$1,451,525.24</b>	<b>\$1,955,831.90</b>	<b>(\$504,306.66)</b>	<b>(25.78%)</b>
	<b>ASSETS TOTALS</b>	<b>\$4,401,859.44</b>	<b>\$3,364,886.62</b>	<b>\$1,036,972.82</b>	<b>30.82%</b>
	<b>LIABILITIES AND FUND EQUITY</b>				
	<b>LIABILITIES</b>				
<b>2023</b>					
2023.000	Retainage Payable	13,267.99	6,059.72	7,208.27	118.95
	<b>2023 - Totals</b>	<b>\$13,267.99</b>	<b>\$6,059.72</b>	<b>\$7,208.27</b>	<b>118.95%</b>
	<b>LIABILITIES TOTALS</b>	<b>\$13,267.99</b>	<b>\$6,059.72</b>	<b>\$7,208.27</b>	<b>118.95%</b>
	<b>FUND EQUITY</b>				
<b>2800</b>					
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
	<b>2800 - Totals</b>	<b>\$2,257,465.67</b>	<b>\$2,257,465.67</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2900</b>					
2900.010	Reserve for Encumbrances	291,481.83	291,481.83	.00	.00
	<b>2900 - Totals</b>	<b>\$291,481.83</b>	<b>\$291,481.83</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2910</b>					
2910.140	Designated-Capital Projct	1,787,725.83	1,787,725.83	.00	.00
	<b>2910 - Totals</b>	<b>\$1,787,725.83</b>	<b>\$1,787,725.83</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2920</b>					
2920.000	Undesignated/Re. Earnings	(1,229,001.08)	(666,647.80)	(562,353.28)	(84.36)
	<b>2920 - Totals</b>	<b>(\$1,229,001.08)</b>	<b>(\$666,647.80)</b>	<b>(\$562,353.28)</b>	<b>(84.36%)</b>
<b>2965</b>					
2965.000	P/Y Encumbrance Control	(291,481.83)	(291,481.83)	.00	.00
	<b>2965 - Totals</b>	<b>(\$291,481.83)</b>	<b>(\$291,481.83)</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$2,816,190.42</b>	<b>\$3,378,543.70</b>	<b>(\$562,353.28)</b>	<b>(16.64%)</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(3,472,812.41)			



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

























Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Capital Projects Funds</b>				
Fund Expenses		1,900,411.38			
	<b>FUND EQUITY TOTALS</b>	\$4,388,591.45	\$3,378,543.70	\$1,010,047.75	29.90%
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	\$4,401,859.44	\$3,384,603.42	\$1,017,256.02	30.06%
Fund	<b>730 - Capital Project-Waste Wtr</b> Totals	\$0.00	(\$19,716.80)	\$19,716.80	100.00%
Fund Type	<b>Capital Projects Funds</b> Totals	\$0.00	(\$19,716.80)	\$19,716.80	100.00%
Fund Category	<b>Proprietary Funds</b> Totals	\$0.00	(\$19,716.80)	\$19,716.80	100.00%
	Grand Totals	\$0.00	(\$19,716.80)	\$19,716.80	100.00%




# Solid Waste Disposal Utility

## Financial Analysis

As Of, And For the 9-Month Period Ending March 31, 2018

### Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
<b>Revenue</b>	3,045,088	 Not Significantly Different	 Met Plan	 Annual user fee increases necessitated by annual contract CPI adjustments
<b>Appropriated Outlays vs. Actual Outlays</b> (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	399,693	n/a	Under budget 	n/a
<b>Earnings Before Interest and Depreciation</b> (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)	(119,934)	 Less Than Last year	 Exceeded Plan	 Cash flow from operations is not being generated. The FY2019 user fee increase should help improve this metric.
<b>Net Income</b> (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)	(271,904)	 Larger Loss Than Last Year	 Met Plan	 Rising contract costs affecting the bottom line. The FY2019 user fee increase should help improve this metric.
<b>Asset Replacement</b> (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	(218,922)	 Decreased From Prior Year	 Met Plan	 Not covering asset replacement for future, at some point, future fee increase must be larger than contract CPI escalator.
<b>Total Working Capital</b> (What total resources are available in the fund)	(613,419)	 Decreased From Prior Year	 Did Not Meet Plan	 Negative working capital means Fund borrows from Central Treasury
<b>Working Capital For Capital Projects</b> (Of the fund's total resources, how much has been already appropriated for CAPEX)	481,888	 More than Prior Year	 Met Plan	 Capital project funding has been approved, but there is no working capital to set aside for it.
<b>Undesignated Working Capital</b> (How much of the fund's resources are available?)	(1,169,333)	 Less Than Last Year		 Needed for infrastructure improvement and emergency repairs
<b>Days Cash on Hand, Total Working Capital</b>	(51.4)	 Less Than Last Year	 Did Not Meet Plan	 Watch trend

(How many days of operations would be covered by our total working capital if no more revenue were generated)				
<b>Days Cash on Hand, Undesignated Working Capital</b> (How many days of operations would the fund's fairly liquid assets cover?)	<b>(97.99)</b>	 Less Than Last Year	 Did Not Meet Plan	Watch trend 

Through three fiscal quarters, the Solid Waste Fund is essentially meeting its FY2018 plan, but its financial condition continues to worsen. This was anticipated, however, and was discussed in staff discussion with the Assembly when the FY2018 operating appropriation was increased to cover increased solid waste disposal contract costs. In those discussions, staff was asked if a supplemental user fee increase was necessary for FY2018 in conjunction with the approval of the operating appropriation increase. Staff responded that the fund could weather the fiscal year without a supplemental user fee increase, but that it was likely that the Fund's working capital would turn negative and would essentially borrow from the Central Treasury to pay its obligations (which had happened with other funds, notably the Water Fund, in the past). Staff also advised that an aggressive fee increase would be necessary in FY2019 to improve the financial condition of the Fund.

Static basic collection revenue remains a concern. Through the 9-month period, basic collection revenue declined by (\$11.8K) over the comparable period in FY2017. 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. Efforts in this capacity will reduce the tonnage of solid waste shipped off-island, which will improve cash flow and working capital by reducing operating expenses.

Basic cash flow (net income plus depreciation less interest expense) was (\$71.1K) for the quarter, on top line revenue of \$989.7K. For the three quarters, basic cash flow was (\$119.3K) on top-line revenue of \$3.0M. Total working negative capital has grown to a (\$613.4K) deficit. If the user Fee increase in FY2019 does not reverse the trend of net losses and negative cash flow from operations, the Municipality may be forced to look at other alternatives to support the Solid Waste Fund, possible a transfer from the General Fund (an equity infusion).

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

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.00%)	Variance To FY2018 Plan
<b>Revenue:</b>									
Solid Waste Disposal Services	1,045,060	932,711	905,394	-	2,883,165	2,895,026	(11,861)	3,043,778	(160,613)
Jobbing	308	-	1,028	-	1,336	1,531	(195)	-	(195)
Other Operating Revenue	<u>27,099</u>	<u>50,184</u>	<u>83,304</u>	<u>-</u>	<u>160,587</u>	<u>99,996</u>	<u>60,591</u>	<u>134,700</u>	<u>25,887</u>
<b>Total Revenue:</b>	<b>1,072,467</b>	<b>982,895</b>	<b>989,726</b>	<b>-</b>	<b>3,045,088</b>	<b>2,996,553</b>	<b>48,535</b>	<b>3,178,478</b>	<b>(134,921)</b>
<b>Cost of Sales:</b>									
Contract Waste Hauling	268,931	249,004	243,106	-	761,041	790,880	29,839	791,792	30,751
Transfer Station	516,493	441,905	489,713	-	1,448,111	1,204,655	(243,456)	1,542,975	94,864
Landfill	48,980	76,293	42,406	-	167,679	97,671	(70,008)	230,066	62,387
Recycling	66,612	170,289	156,109	-	393,010	393,733	723	329,250	(63,760)
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	<u>41,558</u>	<u>49,137</u>	<u>49,137</u>	<u>-</u>	<u>139,832</u>	<u>187,834</u>	<u>48,002</u>	<u>139,832</u>	<u>-</u>
<b>Total Cost of Sales:</b>	<b>942,574</b>	<b>986,628</b>	<b>980,471</b>	<b>-</b>	<b>2,909,673</b>	<b>2,674,773</b>	<b>(234,900)</b>	<b>3,033,916</b>	<b>124,243</b>
<b>Gross Margin:</b>	129,893 12.11%	(3,733) -0.38%	9,255 0.00%	- 0.00%	135,415 4.45%	321,780 10.74%	(186,365) -6.29%	144,562 4.55%	(9,147) -10.84%
<b>Selling and Administrative Expenses</b>	<u>126,940</u>	<u>138,782</u>	<u>129,459</u>	<u>-</u>	<u>395,181</u>	<u>377,185</u>	<u>(17,996)</u>	<u>416,585</u>	<u>21,403</u>
<b>Earnings Before Interest (EBI):</b>	2,953 0.28%	(142,515) -14.50%	(120,204) 0.00%	- 0.00%	(259,766) -8.53%	(55,405) -1.85%	(204,361) -6.68%	(272,023) -8.56%	12,256 1.88%
<b>Non-operating Revenue and Expense:</b>									
Non-operating revenue:	712	1,437	1,346	-	3,495	6,781	(3,286)	7,500	(4,005)
Interest Expense:	<u>(5,211)</u>	<u>(5,211)</u>	<u>(5,211)</u>	<u>-</u>	<u>(15,633)</u>	<u>(16,935)</u>	<u>1,302</u>	<u>(15,633)</u>	<u>-</u>
<b>Total Non-operating Revenue &amp; Expense:</b>	<u>(4,499)</u>	<u>(3,774)</u>	<u>(3,865)</u>	<u>-</u>	<u>(12,138)</u>	<u>(10,154)</u>	<u>(1,984)</u>	<u>(8,133)</u>	<u>6,149</u>
<b>Net Income:</b>	<u>(1,546)</u> -0.14%	<u>(146,289)</u> -14.88%	<u>(124,069)</u> 0.00%	<u>-</u> 0.00%	<u>(271,904)</u> -8.93%	<u>(65,559)</u> -2.19%	<u>(206,345)</u> -425.15%	<u>(280,156)</u> -8.81%	<u>8,251</u> -6.12%
<b>Earnings Before Interest and Depreciation (EBIDA):</b>	44,511 4.15%	(93,378) -9.50%	(71,067) 0.00%	- 0.00%	(119,934) -3.94%	132,429 4.42%	(252,363) -8.36%	(132,191) -4.16%	12,256 -4.20%



	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.00%)	Variance To FY2018 Plan
<b>Debt Principal Coverage</b>									
Simple Cash Flow (Net Income Plus Depreciation)	40,012	(97,152)	(74,932)	-	(132,072)	122,275	(254,347)	(140,324)	8,251
Debt Principal	28,950	28,950	28,950	-	86,850	86,847	(3)	86,850	-
Debt Principal Coverage Surplus/Deficit	<u>11,062</u>	<u>(126,102)</u>	<u>(103,882)</u>	<u>-</u>	<u>(218,922)</u>	<u>35,428</u>	<u>(254,350)</u>	<u>(227,174)</u>	<u>8,251</u>
<b>Debt Principal Coverage Percentage</b>	<b>138%</b>	<b>-336%</b>	<b>0%</b>	<b>0%</b>	<b>-152.07%</b>	<b>140.79%</b>	<b>-292.86%</b>	<b>-161.57%</b>	<b>9.50%</b>
<b>Simple Asset Replacement Coverage</b>									
Debt Principal Coverage Surplus/Deficit (From Above)	11,062	(126,102)	(103,882)	-	(218,922)	35,428	(254,350)	(227,174)	8,251
Depreciation	41,558	49,137	49,137	-	139,832	187,834	48,002	139,832	-
<b>Cash For/(Taken From) Asset Replacement</b>	<b>(30,496)</b>	<b>(175,239)</b>	<b>(153,019)</b>	<b>-</b>	<b>(358,754)</b>	<b>(152,406)</b>	<b>(206,348)</b>	<b>(367,006)</b>	<b>8,251</b>
<b>Working Capital</b>									
<b>Cash Flow:</b>									
Net Income Plus Depreciation Less Principal	11,062	(126,102)	(103,882)	-	(218,922)	35,428	(254,350)	(227,174)	8,251
CapEx, Accruals, and other Balance Sheet Changes	<u>32,786</u>	<u>(154,587)</u>	<u>(804)</u>	<u>-</u>	<u>(122,605)</u>	<u>100,875</u>	<u>(223,480)</u>	<u>-</u>	<u>(122,605)</u>
<b>Increase in (Decrease in) Working Capital</b>	<b>43,848</b>	<b>(280,689)</b>	<b>(104,686)</b>	<b>-</b>	<b>(341,527)</b>	<b>136,303</b>	<b>(477,830)</b>	<b>(227,174)</b>	<b>(114,354)</b>
<b>Plus Beginning Total Working Capital</b>	<b>(271,892)</b>	<b>(228,044)</b>	<b>(508,733)</b>	<b>(613,419)</b>	<b>(271,892)</b>	<b>113,441</b>	<b>(385,333)</b>	<b>(271,892)</b>	<b>-</b>
<b>Equals Ending Total Working Capital:</b>	<b>(228,044)</b>	<b>(508,733)</b>	<b>(613,419)</b>		<b>(613,419)</b>	<b>249,744</b>	<b>(863,163)</b>	<b>(499,066)</b>	<b>(114,354)</b>
<b>Working Capital Detail:</b>									
Repair Reserve (1% of PPE):	<u>74,026</u>	<u>74,026</u>	<u>74,026</u>		<u>74,026</u>				
Working Capital Designated for CapEx	<u>498,636</u>	<u>497,782</u>	<u>481,888</u>		<u>481,888</u>				
Undesignated Working Capital	<u>(800,706)</u>	<u>(1,080,541)</u>	<u>(1,169,333)</u>		<u>(1,169,333)</u>				
<b>Total Working Capital:</b>	<b>(228,044)</b>	<b>(508,733)</b>	<b>(613,419)</b>		<b>(613,419)</b>				
<b>Days On Hand Annual Cash Outlays in Total Working</b>	<b>(19.59)</b>	<b>(41.81)</b>	<b>(51.12)</b>		<b>(51.40)</b>				
<b>Days On Hand Annual Cash Outlays in Total Working Capital</b>									
<b>Less Repair Reserve:</b>	<b>(32.31)</b>	<b>(53.97)</b>	<b>(63.46)</b>		<b>(63.81)</b>				
<b>Days On Hand Annual Cash Outlays in Undesignated</b>	<b>(68.79)</b>	<b>(88.79)</b>	<b>(97.45)</b>		<b>(97.99)</b>				
<b>Work Current Assets</b>	<b>796,822</b>	<b>181,838</b>	<b>127,749</b>	<b>-</b>	<b>127,749</b>				
<b>Current Liabilities</b>	<b>(909,069)</b>	<b>(574,773)</b>	<b>(625,370)</b>	<b>-</b>	<b>(625,370)</b>				
<b>CPLTD</b>	<b>(115,798)</b>	<b>(115,798)</b>	<b>(115,798)</b>	<b>-</b>	<b>(115,798)</b>				
<b>Total Working Capital</b>	<b>(228,044)</b>	<b>(508,733)</b>	<b>(613,419)</b>	<b>-</b>	<b>(613,419)</b>				

Project	FY2018 Appropriations	Cash	State Grant A/R	State Loan A/R	Federal Loan A/R	Construction In Progress 6/30/2017	Supplies Expense	Contracted & Purchased Services Expenses
90847 - Expand Biosolids Area	\$ 500,000.00	\$ 481,887.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000.00
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 500,000.00	\$ 481,887.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000.00

Project	Interdepartment	Total	Construction					
	Services Expenses		In Progress 6/30/2018	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90847 - Expand Biosolids Area	\$ 9,112.24	\$ 18,112.24	\$ -	\$ 481,887.76	\$ -	\$ -	\$ -	\$ 481,887.76
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 9,112.24	\$ 18,112.24	\$ -	\$ 481,887.76	\$ -	\$ -	\$ -	\$ 481,887.76



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 230 - Solid Waste Fund</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 340 - Operating Revenue</b>							
<b>3431</b>							
3431.000	Solid Waste Disposal	3,640,370.00	280,550.64	2,589,775.40	1,050,594.60	71	2,617,678.14
<b>3431 - Totals</b>		<b>\$3,640,370.00</b>	<b>\$280,550.64</b>	<b>\$2,589,775.40</b>	<b>\$1,050,594.60</b>	<b>71%</b>	<b>\$2,617,678.14</b>
<b>3432</b>							
3432.000	Transfer Station Revenue	418,000.00	20,970.62	293,390.32	124,609.68	70	277,348.23
<b>3432 - Totals</b>		<b>\$418,000.00</b>	<b>\$20,970.62</b>	<b>\$293,390.32</b>	<b>\$124,609.68</b>	<b>70%</b>	<b>\$277,348.23</b>
<b>3434</b>							
3434.000	Landfill Revenue	.00	.00	8,823.60	(8,823.60)	+++	.00
<b>3434 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,823.60</b>	<b>(\$8,823.60)</b>	<b>+++</b>	<b>\$0.00</b>
<b>3435</b>							
3435.000	Recycle Rev. Metals	.00	59.10	1,635.00	(1,635.00)	+++	1,161.30
3435.001	Scrapyard Recycle	85,000.00	7,886.00	61,291.91	23,708.09	72	20,593.13
3435.002	Dropoff Recycle Center	54,100.00	.00	32,492.45	21,607.55	60	50,274.24
<b>3435 - Totals</b>		<b>\$139,100.00</b>	<b>\$7,945.10</b>	<b>\$95,419.36</b>	<b>\$43,680.64</b>	<b>69%</b>	<b>\$72,028.67</b>
<b>3436</b>							
3436.000	Sludge Disposal	30,000.00	.00	30,000.00	.00	100	15,000.00
<b>3436 - Totals</b>		<b>\$30,000.00</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$15,000.00</b>
<b>3437</b>							
3437.000	Waste Oil Disposal	10,500.00	.00	10,500.00	.00	100	5,250.00
<b>3437 - Totals</b>		<b>\$10,500.00</b>	<b>\$0.00</b>	<b>\$10,500.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$5,250.00</b>
<b>3438</b>							
3438.000	Asbestos Disposal	.00	.00	3,080.00	(3,080.00)	+++	165.00
<b>3438 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,080.00</b>	<b>(\$3,080.00)</b>	<b>+++</b>	<b>\$165.00</b>
<b>3440</b>							
3440.000	Scrap Yard Revenues	.00	.00	2,915.10	(2,915.10)	+++	5,324.50
<b>3440 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,915.10</b>	<b>(\$2,915.10)</b>	<b>+++</b>	<b>\$5,324.50</b>
<b>3491</b>							
3491.000	Jobbing-Labor	.00	1,027.50	1,335.50	(1,335.50)	+++	1,531.00
<b>3491 - Totals</b>		<b>\$0.00</b>	<b>\$1,027.50</b>	<b>\$1,335.50</b>	<b>(\$1,335.50)</b>	<b>+++</b>	<b>\$1,531.00</b>
<b>Department 340 - Operating Revenue Totals</b>		<b>\$4,237,970.00</b>	<b>\$310,493.86</b>	<b>\$3,035,239.28</b>	<b>\$1,202,730.72</b>	<b>72%</b>	<b>\$2,994,325.54</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category <b>Proprietary Funds</b>							
Fund Type <b>Enterprise Funds</b>							
Fund <b>230 - Solid Waste Fund</b>							
REVENUE							
Division <b>300 - Revenue</b>							
Department <b>360 - Uses of Prop &amp; Investment</b>							
<b>3601</b>							
3601.000	Rent - Land	.00	350.00	3,150.00	(3,150.00)	+++	.00
<b>3601 - Totals</b>		\$0.00	\$350.00	\$3,150.00	(\$3,150.00)	+++	\$0.00
<b>3610</b>							
3610.000	Interest Income	10,000.00	486.34	3,495.40	6,504.60	35	6,781.15
<b>3610 - Totals</b>		\$10,000.00	\$486.34	\$3,495.40	\$6,504.60	35%	\$6,781.15
Department <b>360 - Uses of Prop &amp; Investment Totals</b>		\$10,000.00	\$836.34	\$6,645.40	\$3,354.60	66%	\$6,781.15
Department <b>380 - Miscellaneous</b>							
<b>3807</b>							
3807.000	Miscellaneous	.00	.00	4,433.99	(4,433.99)	+++	407.33
<b>3807 - Totals</b>		\$0.00	\$0.00	\$4,433.99	(\$4,433.99)	+++	\$407.33
<b>3820</b>							
3820.000	Bad Debt Collected	.00	785.65	2,265.04	(2,265.04)	+++	294.94
<b>3820 - Totals</b>		\$0.00	\$785.65	\$2,265.04	(\$2,265.04)	+++	\$294.94
Department <b>380 - Miscellaneous Totals</b>		\$0.00	\$785.65	\$6,699.03	(\$6,699.03)	+++	\$702.27
Department <b>390 - Cash Basis Receipts</b>							
<b>3950</b>							
3950.000	Interfund Transfers In	.00	.00	1,462,372.19	(1,462,372.19)	+++	.00
<b>3950 - Totals</b>		\$0.00	\$0.00	\$1,462,372.19	(\$1,462,372.19)	+++	\$0.00
Department <b>390 - Cash Basis Receipts Totals</b>		\$0.00	\$0.00	\$1,462,372.19	(\$1,462,372.19)	+++	\$0.00
Division <b>300 - Revenue Totals</b>		\$4,247,970.00	\$312,115.85	\$4,510,955.90	(\$262,985.90)	106%	\$3,001,808.96
REVENUE TOTALS		\$4,247,970.00	\$312,115.85	\$4,510,955.90	(\$262,985.90)	106%	\$3,001,808.96
EXPENSE							
Division <b>600 - Operations</b>							
Department <b>601 - Administration</b>							
<b>5205</b>							
5205.000	Insurance	5,200.00	61.57	554.13	4,645.87	11	3,178.14
<b>5205 - Totals</b>		\$5,200.00	\$61.57	\$554.13	\$4,645.87	11%	\$3,178.14
<b>5206</b>							
5206.000	Supplies	500.00	.00	.00	500.00	0	3,149.45
<b>5206 - Totals</b>		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$3,149.45



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description		Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	<b>Proprietary Funds</b>							
Fund Type	<b>Enterprise Funds</b>							
Fund	<b>230 - Solid Waste Fund</b>							
	<b>EXPENSE</b>							
Division	<b>600 - Operations</b>							
Department	<b>601 - Administration</b>							
<b>5211</b>								
5211.000	Data Processing Fees		13,154.00	1,096.17	9,865.53	3,288.47	75	9,865.53
	<b>5211 - Totals</b>		<b>\$13,154.00</b>	<b>\$1,096.17</b>	<b>\$9,865.53</b>	<b>\$3,288.47</b>	<b>75%</b>	<b>\$9,865.53</b>
<b>5212</b>								
5212.000	Contracted/Purchased Serv		1,055,723.00	158,466.94	680,873.17	374,849.83	64	703,232.97
	<b>5212 - Totals</b>		<b>\$1,055,723.00</b>	<b>\$158,466.94</b>	<b>\$680,873.17</b>	<b>\$374,849.83</b>	<b>64%</b>	<b>\$703,232.97</b>
<b>5214</b>								
5214.000	Interdepartment Services		487,522.00	35,210.17	316,891.53	170,630.47	65	316,891.53
	<b>5214 - Totals</b>		<b>\$487,522.00</b>	<b>\$35,210.17</b>	<b>\$316,891.53</b>	<b>\$170,630.47</b>	<b>65%</b>	<b>\$316,891.53</b>
<b>5222</b>								
5222.000	Postage		4,320.00	562.50	3,889.45	430.55	90	5,067.37
	<b>5222 - Totals</b>		<b>\$4,320.00</b>	<b>\$562.50</b>	<b>\$3,889.45</b>	<b>\$430.55</b>	<b>90%</b>	<b>\$5,067.37</b>
<b>5223</b>								
5223.000	Tools & Small Equipment		3,000.00	.00	.00	3,000.00	0	.00
	<b>5223 - Totals</b>		<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5224</b>								
5224.000	Dues & Publications		250.00	.00	257.00	(7.00)	103	212.00
	<b>5224 - Totals</b>		<b>\$250.00</b>	<b>\$0.00</b>	<b>\$257.00</b>	<b>(\$7.00)</b>	<b>103%</b>	<b>\$212.00</b>
<b>5226</b>								
5226.000	Advertising		1,500.00	.00	.00	1,500.00	0	.00
	<b>5226 - Totals</b>		<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5230</b>								
5230.000	Bad Debts		.00	1,596.89	19,678.98	(19,678.98)	+++	212.19
	<b>5230 - Totals</b>		<b>\$0.00</b>	<b>\$1,596.89</b>	<b>\$19,678.98</b>	<b>(\$19,678.98)</b>	<b>+++</b>	<b>\$212.19</b>
<b>5231</b>								
5231.000	Credit Card Expense		40,000.00	2,467.65	43,795.51	(3,795.51)	109	38,608.83
	<b>5231 - Totals</b>		<b>\$40,000.00</b>	<b>\$2,467.65</b>	<b>\$43,795.51</b>	<b>(\$3,795.51)</b>	<b>109%</b>	<b>\$38,608.83</b>
<b>5290</b>								
5290.000	Other Expenses		.00	.00	248.62	(248.62)	+++	.00
	<b>5290 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$248.62</b>	<b>(\$248.62)</b>	<b>+++</b>	<b>\$0.00</b>
	Department <b>601 - Administration Totals</b>		<b>\$1,611,169.00</b>	<b>\$199,461.89</b>	<b>\$1,076,053.92</b>	<b>\$535,115.08</b>	<b>67%</b>	<b>\$1,080,418.01</b>



# 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 <b>Proprietary Funds</b>							
Fund Type <b>Enterprise Funds</b>							
Fund <b>230 - Solid Waste Fund</b>							
EXPENSE							
Division <b>600 - Operations</b>							
Department <b>620 - Transfer Station</b>							
<b>5206</b>							
5206.000	Supplies	2,000.00	.00	.00	2,000.00	0	.00
<b>5206 - Totals</b>		<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5208</b>							
5208.000	Bldg Repair & Maint	1,600.00	790.97	1,258.00	342.00	79	1,008.51
<b>5208 - Totals</b>		<b>\$1,600.00</b>	<b>\$790.97</b>	<b>\$1,258.00</b>	<b>\$342.00</b>	<b>79%</b>	<b>\$1,008.51</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	2,053,700.00	310,010.85	1,290,920.21	762,779.79	63	1,058,785.20
<b>5212 - Totals</b>		<b>\$2,053,700.00</b>	<b>\$310,010.85</b>	<b>\$1,290,920.21</b>	<b>\$762,779.79</b>	<b>63%</b>	<b>\$1,058,785.20</b>
<b>5214</b>							
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	352.53
<b>5214 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$352.53</b>
Department <b>620 - Transfer Station Totals</b>		<b>\$2,057,300.00</b>	<b>\$310,801.82</b>	<b>\$1,292,178.21</b>	<b>\$765,121.79</b>	<b>63%</b>	<b>\$1,060,146.24</b>
Department <b>621 - Landfill</b>							
<b>5201</b>							
5201.000	Training and Travel	7,800.00	.00	.00	7,800.00	0	.00
<b>5201 - Totals</b>		<b>\$7,800.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,800.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5202</b>							
5202.000	Uniforms	500.00	.00	.00	500.00	0	.00
<b>5202 - Totals</b>		<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5203</b>							
5203.001	Electric	7,000.00	895.14	7,546.30	(546.30)	108	6,671.85
<b>5203 - Totals</b>		<b>\$7,000.00</b>	<b>\$895.14</b>	<b>\$7,546.30</b>	<b>(\$546.30)</b>	<b>108%</b>	<b>\$6,671.85</b>
<b>5206</b>							
5206.000	Supplies	37,000.00	.00	1,584.95	35,415.05	4	3,455.93
<b>5206 - Totals</b>		<b>\$37,000.00</b>	<b>\$0.00</b>	<b>\$1,584.95</b>	<b>\$35,415.05</b>	<b>4%</b>	<b>\$3,455.93</b>
<b>5208</b>							
5208.000	Bldg Repair & Maint	.00	759.59	1,804.67	(1,804.67)	+++	66.56
<b>5208 - Totals</b>		<b>\$0.00</b>	<b>\$759.59</b>	<b>\$1,804.67</b>	<b>(\$1,804.67)</b>	<b>+++</b>	<b>\$66.56</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	103,000.00	.00	24,081.79	78,918.21	23	17,005.10
<b>5212 - Totals</b>		<b>\$103,000.00</b>	<b>\$0.00</b>	<b>\$24,081.79</b>	<b>\$78,918.21</b>	<b>23%</b>	<b>\$17,005.10</b>



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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
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 230 - Solid Waste Fund</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 621 - Landfill</b>							
<b>5214</b>							
5214.000	Interdepartment Services	.00	5,331.51	28,333.55	(28,333.55)	+++	39,011.32
	<b>5214 - Totals</b>	<b>\$0.00</b>	<b>\$5,331.51</b>	<b>\$28,333.55</b>	<b>(\$28,333.55)</b>	<b>+++</b>	<b>\$39,011.32</b>
<b>5221</b>							
5221.000	Transportation/Vehicles	150,255.00	9,682.28	99,858.09	50,396.91	66	28,947.72
	<b>5221 - Totals</b>	<b>\$150,255.00</b>	<b>\$9,682.28</b>	<b>\$99,858.09</b>	<b>\$50,396.91</b>	<b>66%</b>	<b>\$28,947.72</b>
<b>5226</b>							
5226.000	Advertising	.00	.00	.00	.00	+++	810.00
	<b>5226 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$810.00</b>
<b>5227</b>							
5227.002	Rent-Equipment	.00	.00	2,200.00	(2,200.00)	+++	.00
	<b>5227 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,200.00</b>	<b>(\$2,200.00)</b>	<b>+++</b>	<b>\$0.00</b>
<b>5290</b>							
5290.000	Other Expenses	1,200.00	2,270.00	2,270.00	(1,070.00)	189	1,703.00
	<b>5290 - Totals</b>	<b>\$1,200.00</b>	<b>\$2,270.00</b>	<b>\$2,270.00</b>	<b>(\$1,070.00)</b>	<b>189%</b>	<b>\$1,703.00</b>
	Department <b>621 - Landfill Totals</b>	<b>\$306,755.00</b>	<b>\$18,938.52</b>	<b>\$167,679.35</b>	<b>\$139,075.65</b>	<b>55%</b>	<b>\$97,671.48</b>
<b>Department 622 - Scrap Yard</b>							
<b>5201</b>							
5201.000	Training and Travel	.00	.00	.00	.00	+++	975.00
	<b>5201 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$975.00</b>
<b>5203</b>							
5203.001	Electric	23,000.00	1,677.50	15,261.02	7,738.98	66	14,666.79
	<b>5203 - Totals</b>	<b>\$23,000.00</b>	<b>\$1,677.50</b>	<b>\$15,261.02</b>	<b>\$7,738.98</b>	<b>66%</b>	<b>\$14,666.79</b>
<b>5204</b>							
5204.000	Telephone	2,500.00	160.32	1,422.52	1,077.48	57	1,345.28
	<b>5204 - Totals</b>	<b>\$2,500.00</b>	<b>\$160.32</b>	<b>\$1,422.52</b>	<b>\$1,077.48</b>	<b>57%</b>	<b>\$1,345.28</b>
<b>5206</b>							
5206.000	Supplies	3,000.00	.00	5,963.35	(2,963.35)	199	1,651.50
	<b>5206 - Totals</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$5,963.35</b>	<b>(\$2,963.35)</b>	<b>199%</b>	<b>\$1,651.50</b>
<b>5208</b>							
5208.000	Bldg Repair & Maint	.00	.00	.00	.00	+++	384.00
	<b>5208 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$384.00</b>





# 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	<b>Proprietary Funds</b>							
Fund Type	<b>Enterprise Funds</b>							
Fund	<b>230 - Solid Waste Fund</b>							
	<b>EXPENSE</b>							
Division	<b>600 - Operations</b>							
Department	<b>622 - Scrap Yard</b>							
<b>5212</b>								
5212.000	Contracted/Purchased Serv		375,000.00	49,009.18	293,314.18	81,685.82	78	267,372.61
		<b>5212 - Totals</b>	<b>\$375,000.00</b>	<b>\$49,009.18</b>	<b>\$293,314.18</b>	<b>\$81,685.82</b>	<b>78%</b>	<b>\$267,372.61</b>
<b>5214</b>								
5214.000	Interdepartment Services		.00	.00	4,135.80	(4,135.80)	+++	3,375.90
		<b>5214 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,135.80</b>	<b>(\$4,135.80)</b>	<b>+++</b>	<b>\$3,375.90</b>
<b>5221</b>								
5221.000	Transportation/Vehicles		.00	.00	1,556.63	(1,556.63)	+++	25,383.39
		<b>5221 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,556.63</b>	<b>(\$1,556.63)</b>	<b>+++</b>	<b>\$25,383.39</b>
<b>5223</b>								
5223.000	Tools & Small Equipment		2,500.00	.00	168.50	2,331.50	7	215.05
		<b>5223 - Totals</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$168.50</b>	<b>\$2,331.50</b>	<b>7%</b>	<b>\$215.05</b>
<b>5226</b>								
5226.000	Advertising		1,500.00	.00	.00	1,500.00	0	.00
		<b>5226 - Totals</b>	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5227</b>								
5227.002	Rent-Equipment		31,500.00	2,554.58	22,991.22	8,508.78	73	22,991.22
		<b>5227 - Totals</b>	<b>\$31,500.00</b>	<b>\$2,554.58</b>	<b>\$22,991.22</b>	<b>\$8,508.78</b>	<b>73%</b>	<b>\$22,991.22</b>
		Department <b>622 - Scrap Yard Totals</b>	<b>\$439,000.00</b>	<b>\$53,401.58</b>	<b>\$344,813.22</b>	<b>\$94,186.78</b>	<b>79%</b>	<b>\$338,360.74</b>
		Department <b>623 - Dropoff Recycle Center</b>						
<b>5212</b>								
5212.000	Contracted/Purchased Serv		.00	.00	27,249.44	(27,249.44)	+++	49,673.77
		<b>5212 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$27,249.44</b>	<b>(\$27,249.44)</b>	<b>+++</b>	<b>\$49,673.77</b>
<b>5214</b>								
5214.000	Interdepartment Services		.00	1,617.17	3,069.36	(3,069.36)	+++	5,478.21
		<b>5214 - Totals</b>	<b>\$0.00</b>	<b>\$1,617.17</b>	<b>\$3,069.36</b>	<b>(\$3,069.36)</b>	<b>+++</b>	<b>\$5,478.21</b>
<b>5221</b>								
5221.000	Transportation/Vehicles		.00	.00	.00	.00	+++	220.00
		<b>5221 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$220.00</b>
		Department <b>623 - Dropoff Recycle Center Totals</b>	<b>\$0.00</b>	<b>\$1,617.17</b>	<b>\$30,318.80</b>	<b>(\$30,318.80)</b>	<b>+++</b>	<b>\$55,371.98</b>
		Division <b>600 - Operations Totals</b>	<b>\$4,414,224.00</b>	<b>\$584,220.98</b>	<b>\$2,911,043.50</b>	<b>\$1,503,180.50</b>	<b>66%</b>	<b>\$2,631,968.45</b>



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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 <b>Proprietary Funds</b>							
Fund Type <b>Enterprise Funds</b>							
Fund <b>230 - Solid Waste Fund</b>							
EXPENSE							
Division <b>640 - Depreciation/Amortization</b>							
<b>6201</b>							
6201.000	Depreciation-Land Improve	.00	7,252.83	65,275.47	(65,275.47)	+++	65,275.47
<b>6201 - Totals</b>		\$0.00	\$7,252.83	\$65,275.47	(\$65,275.47)	+++	\$65,275.47
<b>6202</b>							
6202.000	Depreciation-Plants	.00	557.18	5,014.62	(5,014.62)	+++	5,014.62
<b>6202 - Totals</b>		\$0.00	\$557.18	\$5,014.62	(\$5,014.62)	+++	\$5,014.62
<b>6205</b>							
6205.000	Depreciation-Buildings	.00	5,703.92	51,335.28	(51,335.28)	+++	51,335.28
<b>6205 - Totals</b>		\$0.00	\$5,703.92	\$51,335.28	(\$51,335.28)	+++	\$51,335.28
<b>6206</b>							
6206.000	Depreciation-Machinery	.00	2,865.15	25,786.35	(25,786.35)	+++	37,784.88
<b>6206 - Totals</b>		\$0.00	\$2,865.15	\$25,786.35	(\$25,786.35)	+++	\$37,784.88
<b>6210</b>							
6210.000	Deprec-Intangibles	.00	.00	(7,579.74)	7,579.74	+++	28,423.98
<b>6210 - Totals</b>		\$0.00	\$0.00	(\$7,579.74)	\$7,579.74	+++	\$28,423.98
Division <b>640 - Depreciation/Amortization Totals</b>		\$0.00	\$16,379.08	\$139,831.98	(\$139,831.98)	+++	\$187,834.23
Division <b>650 - Debt Payments</b>							
<b>5295</b>							
5295.000	Interest Expense	20,844.00	1.73	17.89	20,826.11	0	20.71
<b>5295 - Totals</b>		\$20,844.00	\$1.73	\$17.89	\$20,826.11	0%	\$20.71
<b>7301</b>							
7301.000	Note Principal Payments	115,798.00	.00	.00	115,798.00	0	.00
<b>7301 - Totals</b>		\$115,798.00	\$0.00	\$0.00	\$115,798.00	0%	\$0.00
Division <b>650 - Debt Payments Totals</b>		\$136,642.00	\$1.73	\$17.89	\$136,624.11	0%	\$20.71
Division <b>680 - Transfers Between Funds</b>							
<b>7200</b>							
7200.000	Interfund Transfers Out	500,000.00	.00	500,000.00	.00	100	.00
<b>7200 - Totals</b>		\$500,000.00	\$0.00	\$500,000.00	\$0.00	100%	\$0.00
Division <b>680 - Transfers Between Funds Totals</b>		\$500,000.00	\$0.00	\$500,000.00	\$0.00	100%	\$0.00
EXPENSE TOTALS		\$5,050,866.00	\$600,601.79	\$3,550,893.37	\$1,499,972.63	70%	\$2,819,823.39
Fund <b>230 - Solid Waste Fund Totals</b>							
REVENUE TOTALS		4,247,970.00	312,115.85	4,510,955.90	(262,985.90)	106%	3,001,808.96
EXPENSE TOTALS		5,050,866.00	600,601.79	3,550,893.37	1,499,972.63	70%	2,819,823.39



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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	<b>Proprietary Funds</b>						
Fund Type	<b>Enterprise Funds</b>						
Fund	<b>230 - Solid Waste Fund</b> Net Gain (Loss)	(\$802,896.00)	(\$288,485.94)	\$960,062.53	\$1,762,958.53	(120%)	\$181,985.57
Fund Type	<b>Enterprise Funds</b> Totals						
	REVENUE TOTALS	4,247,970.00	312,115.85	4,510,955.90	(262,985.90)	106%	3,001,808.96
	EXPENSE TOTALS	5,050,866.00	600,601.79	3,550,893.37	1,499,972.63	70%	2,819,823.39
Fund Type	<b>Enterprise Funds</b> Net Gain (Loss)	(\$802,896.00)	(\$288,485.94)	\$960,062.53	\$1,762,958.53	(120%)	\$181,985.57
Fund Category	<b>Proprietary Funds</b> Totals						
	REVENUE TOTALS	4,247,970.00	312,115.85	4,510,955.90	(262,985.90)	106%	3,001,808.96
	EXPENSE TOTALS	5,050,866.00	600,601.79	3,550,893.37	1,499,972.63	70%	2,819,823.39
Fund Category	<b>Proprietary Funds</b> Net Gain (Loss)	(\$802,896.00)	(\$288,485.94)	\$960,062.53	\$1,762,958.53	(120%)	\$181,985.57
	Grand Totals						
	REVENUE TOTALS	4,247,970.00	312,115.85	4,510,955.90	(262,985.90)	106%	3,001,808.96
	EXPENSE TOTALS	5,050,866.00	600,601.79	3,550,893.37	1,499,972.63	70%	2,819,823.39
	Grand Total Net Gain (Loss)	(\$802,896.00)	(\$288,485.94)	\$960,062.53	\$1,762,958.53	(120%)	\$181,985.57



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Enterprise Funds</b>				
Fund	<b>230 - Solid Waste Fund</b>				
	<b>ASSETS</b>				
<b>1027</b>					
1027.000	Change in FMV-Investments	77.00	13,490.00	(13,413.00)	(99.43)
<b>1027 - Totals</b>		\$77.00	\$13,490.00	(\$13,413.00)	(99.43%)
<b>1030</b>					
1030.100	Investment-Central Trea.	(354,401.49)	(1,052,930.58)	698,529.09	66.34
<b>1030 - Totals</b>		(\$354,401.49)	(\$1,052,930.58)	\$698,529.09	66.34%
<b>1050</b>					
1050.000	Accts Rec.-Misc Billing	7,681.00	5,963.51	1,717.49	28.80
1050.010	Accts Rec.-Utility Billing	199,274.17	181,670.01	17,604.16	9.69
1050.050	Accts Rec.-Collections	36,735.21	19,577.75	17,157.46	87.64
1050.900	Allowance - Doubtful Acct	(36,735.21)	(19,577.75)	(17,157.46)	(87.64)
<b>1050 - Totals</b>		\$206,955.17	\$187,633.52	\$19,321.65	10.30%
<b>1200</b>					
1200.020	Prepaid Insurance	184.70	1,205.12	(1,020.42)	(84.67)
<b>1200 - Totals</b>		\$184.70	\$1,205.12	(\$1,020.42)	(84.67%)
<b>1500</b>					
1500.000	Land - General Fund	305,000.00	305,000.00	.00	.00
<b>1500 - Totals</b>		\$305,000.00	\$305,000.00	\$0.00	0.00%
<b>1510</b>					
1510.000	Land Improvements	4,593,358.27	4,593,358.27	.00	.00
<b>1510 - Totals</b>		\$4,593,358.27	\$4,593,358.27	\$0.00	0.00%
<b>1520</b>					
1520.300	Solid Waste Plant	451,788.22	451,788.22	.00	.00
<b>1520 - Totals</b>		\$451,788.22	\$451,788.22	\$0.00	0.00%
<b>1540</b>					
1540.000	Buildings	1,455,696.37	1,455,696.37	.00	.00
<b>1540 - Totals</b>		\$1,455,696.37	\$1,455,696.37	\$0.00	0.00%
<b>1550</b>					
1550.000	Machinery & Equipment	859,065.68	901,735.68	(42,670.00)	(4.73)
<b>1550 - Totals</b>		\$859,065.68	\$901,735.68	(\$42,670.00)	(4.73%)
<b>1585</b>					
1585.000	Intangible Accounts	37,898.68	37,898.68	.00	.00
<b>1585 - Totals</b>		\$37,898.68	\$37,898.68	\$0.00	0.00%
<b>1600</b>					
1600.100	Accumulated Depr. Intang	(37,898.68)	(28,423.98)	(9,474.70)	(33.33)
<b>1600 - Totals</b>		(\$37,898.68)	(\$28,423.98)	(\$9,474.70)	(33.33%)



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Enterprise Funds</b>					
<b>Fund 230 - Solid Waste Fund</b>					
<b>ASSETS</b>					
<b>1610</b>					
1610.000	Accumulated Depr. Land Im	(738,865.11)	(651,831.15)	(87,033.96)	(13.35)
<b>1610 - Totals</b>		<b>(\$738,865.11)</b>	<b>(\$651,831.15)</b>	<b>(\$87,033.96)</b>	<b>(13.35%)</b>
<b>1620</b>					
1620.000	Accumulated Depr Ut Plant	(18,386.94)	(11,700.78)	(6,686.16)	(57.14)
<b>1620 - Totals</b>		<b>(\$18,386.94)</b>	<b>(\$11,700.78)</b>	<b>(\$6,686.16)</b>	<b>(57.14%)</b>
<b>1640</b>					
1640.000	Accumulated Depr Building	(1,064,041.35)	(995,594.31)	(68,447.04)	(6.87)
<b>1640 - Totals</b>		<b>(\$1,064,041.35)</b>	<b>(\$995,594.31)</b>	<b>(\$68,447.04)</b>	<b>(6.87%)</b>
<b>1650</b>					
1650.000	Accumulated Depr Equipmnt	(832,332.65)	(848,220.91)	15,888.26	1.87
<b>1650 - Totals</b>		<b>(\$832,332.65)</b>	<b>(\$848,220.91)</b>	<b>\$15,888.26</b>	<b>1.87%</b>
<b>1810</b>					
1810.090	Acc. Amortization - 1992	.00	(37,898.68)	37,898.68	100.00
<b>1810 - Totals</b>		<b>\$0.00</b>	<b>(\$37,898.68)</b>	<b>\$37,898.68</b>	<b>100.00%</b>
<b>ASSETS TOTALS</b>		<b>\$4,864,097.87</b>	<b>\$4,321,205.47</b>	<b>\$542,892.40</b>	<b>12.56%</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
<b>2025</b>					
2025.000	Interfund Payable	361,983.96	.00	361,983.96	+++
<b>2025 - Totals</b>		<b>\$361,983.96</b>	<b>\$0.00</b>	<b>\$361,983.96</b>	<b>+++</b>
<b>2100</b>					
2100.006	Deposits - Garbage	9,406.82	12,712.12	(3,305.30)	(26.00)
<b>2100 - Totals</b>		<b>\$9,406.82</b>	<b>\$12,712.12</b>	<b>(\$3,305.30)</b>	<b>(26.00%)</b>
<b>2500</b>					
2500.500	Notes Payable-State	1,389,570.65	1,505,368.20	(115,797.55)	(7.69)
<b>2500 - Totals</b>		<b>\$1,389,570.65</b>	<b>\$1,505,368.20</b>	<b>(\$115,797.55)</b>	<b>(7.69%)</b>
<b>2600</b>					
2600.000	Accrued Postclosure Costs	427,197.03	438,716.86	(11,519.83)	(2.63)
<b>2600 - Totals</b>		<b>\$427,197.03</b>	<b>\$438,716.86</b>	<b>(\$11,519.83)</b>	<b>(2.63%)</b>
<b>LIABILITIES TOTALS</b>		<b>\$2,188,158.46</b>	<b>\$1,956,797.18</b>	<b>\$231,361.28</b>	<b>11.82%</b>
<b>FUND EQUITY</b>					
<b>2800</b>					
2800.002	Contributed Cap.-State	5,559,845.45	5,559,845.45	.00	.00



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Enterprise Funds</b>				
Fund	<b>230 - Solid Waste Fund</b>				
	<b>FUND EQUITY</b>				
2800.003	Contributed Cap.-Local	37,500.00	37,500.00	.00	.00
	<b>2800 - Totals</b>	\$5,597,345.45	\$5,597,345.45	\$0.00	0.00%
<b>2900</b>					
2900.010	Reserve for Encumbrances	7,403.00	7,403.00	.00	.00
	<b>2900 - Totals</b>	\$7,403.00	\$7,403.00	\$0.00	0.00%
<b>2910</b>					
2910.140	Designated-Capital Project	(771,715.02)	(771,715.02)	.00	.00
	<b>2910 - Totals</b>	(\$771,715.02)	(\$771,715.02)	\$0.00	0.00%
<b>2920</b>					
2920.000	Undesignated/Re. Earnings	(3,109,753.55)	(2,643,207.71)	(466,545.84)	(17.65)
	<b>2920 - Totals</b>	(\$3,109,753.55)	(\$2,643,207.71)	(\$466,545.84)	(17.65%)
<b>2965</b>					
2965.000	P/Y Encumbrance Control	(7,403.00)	(7,403.00)	.00	.00
	<b>2965 - Totals</b>	(\$7,403.00)	(\$7,403.00)	\$0.00	0.00%
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	\$1,715,876.88	\$2,182,422.72	(\$466,545.84)	(21.38%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(4,510,955.90)			
	Fund Expenses	3,550,893.37			
	<b>FUND EQUITY TOTALS</b>	\$2,675,939.41	\$2,182,422.72	\$493,516.69	22.61%
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	\$4,864,097.87	\$4,139,219.90	\$724,877.97	17.51%
Fund	<b>230 - Solid Waste Fund Totals</b>	\$0.00	\$181,985.57	(\$181,985.57)	(100.00%)
Fund Type	<b>Enterprise Funds Totals</b>	\$0.00	\$181,985.57	(\$181,985.57)	(100.00%)
Fund Category	<b>Proprietary Funds Totals</b>	\$0.00	\$181,985.57	(\$181,985.57)	(100.00%)
	<b>Grand Totals</b>	\$0.00	\$181,985.57	(\$181,985.57)	(100.00%)



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category <b>Proprietary Funds</b>							
Fund Type <b>Capital Projects Funds</b>							
Fund <b>740 - Capital Project-Solid Wst</b>							
REVENUE							
Division <b>300 - Revenue</b>							
Department <b>390 - Cash Basis Receipts</b>							
<b>3950</b>							
3950.230	Transfer In Solid Waste	500,000.00	.00	500,000.00	.00	100	.00
	<b>3950 - Totals</b>	<b>\$500,000.00</b>	<b>\$0.00</b>	<b>\$500,000.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$0.00</b>
	Department <b>390 - Cash Basis Receipts Totals</b>	<b>\$500,000.00</b>	<b>\$0.00</b>	<b>\$500,000.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$0.00</b>
	Division <b>300 - Revenue Totals</b>	<b>\$500,000.00</b>	<b>\$0.00</b>	<b>\$500,000.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$0.00</b>
	<b>REVENUE TOTALS</b>	<b>\$500,000.00</b>	<b>\$0.00</b>	<b>\$500,000.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$0.00</b>
EXPENSE							
Division <b>600 - Operations</b>							
Department <b>630 - Operations</b>							
<b>5212</b>							
5212.000	Contracted/Purchased Serv	500,000.00	.00	9,000.00	491,000.00	2	.00
	<b>5212 - Totals</b>	<b>\$500,000.00</b>	<b>\$0.00</b>	<b>\$9,000.00</b>	<b>\$491,000.00</b>	<b>2%</b>	<b>\$0.00</b>
<b>5214</b>							
5214.000	Interdepartment Services	.00	6,893.77	9,112.24	(9,112.24)	+++	.00
	<b>5214 - Totals</b>	<b>\$0.00</b>	<b>\$6,893.77</b>	<b>\$9,112.24</b>	<b>(\$9,112.24)</b>	<b>+++</b>	<b>\$0.00</b>
	Department <b>630 - Operations Totals</b>	<b>\$500,000.00</b>	<b>\$6,893.77</b>	<b>\$18,112.24</b>	<b>\$481,887.76</b>	<b>4%</b>	<b>\$0.00</b>
Department <b>680 - Transfer to Other Funds</b>							
<b>7200</b>							
7200.000	Interfund Transfers Out	.00	.00	1,462,372.19	(1,462,372.19)	+++	.00
	<b>7200 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,462,372.19</b>	<b>(\$1,462,372.19)</b>	<b>+++</b>	<b>\$0.00</b>
	Department <b>680 - Transfer to Other Funds Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,462,372.19</b>	<b>(\$1,462,372.19)</b>	<b>+++</b>	<b>\$0.00</b>
	Division <b>600 - Operations Totals</b>	<b>\$500,000.00</b>	<b>\$6,893.77</b>	<b>\$1,480,484.43</b>	<b>(\$980,484.43)</b>	<b>296%</b>	<b>\$0.00</b>
	<b>EXPENSE TOTALS</b>	<b>\$500,000.00</b>	<b>\$6,893.77</b>	<b>\$1,480,484.43</b>	<b>(\$980,484.43)</b>	<b>296%</b>	<b>\$0.00</b>
	Fund <b>740 - Capital Project-Solid Wst Totals</b>						
	<b>REVENUE TOTALS</b>	<b>500,000.00</b>	<b>.00</b>	<b>500,000.00</b>	<b>.00</b>	<b>100%</b>	<b>.00</b>
	<b>EXPENSE TOTALS</b>	<b>500,000.00</b>	<b>6,893.77</b>	<b>1,480,484.43</b>	<b>(980,484.43)</b>	<b>296%</b>	<b>.00</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	<b>Proprietary Funds</b>						
Fund Type	<b>Capital Projects Funds</b>						
Fund	<b>740 - Capital Project-Solid Wst</b> Net Gain (Loss)	\$0.00	(\$6,893.77)	(\$980,484.43)	(\$980,484.43)	+++	\$0.00
Fund Type	<b>Capital Projects Funds</b> Totals						
	REVENUE TOTALS	500,000.00	.00	500,000.00	.00	100%	.00
	EXPENSE TOTALS	500,000.00	6,893.77	1,480,484.43	(980,484.43)	296%	.00
Fund Type	<b>Capital Projects Funds</b> Net Gain (Loss)	\$0.00	(\$6,893.77)	(\$980,484.43)	(\$980,484.43)	+++	\$0.00
Fund Category	<b>Proprietary Funds</b> Totals						
	REVENUE TOTALS	500,000.00	.00	500,000.00	.00	100%	.00
	EXPENSE TOTALS	500,000.00	6,893.77	1,480,484.43	(980,484.43)	296%	.00
Fund Category	<b>Proprietary Funds</b> Net Gain (Loss)	\$0.00	(\$6,893.77)	(\$980,484.43)	(\$980,484.43)	+++	\$0.00
	Grand Totals						
	REVENUE TOTALS	500,000.00	.00	500,000.00	.00	100%	.00
	EXPENSE TOTALS	500,000.00	6,893.77	1,480,484.43	(980,484.43)	296%	.00
	Grand Total Net Gain (Loss)	\$0.00	(\$6,893.77)	(\$980,484.43)	(\$980,484.43)	+++	\$0.00





# Balance Sheet

Through 03/31/18

Detail Listing
















Include Rollup Account/Rollup to Account






Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Capital Projects Funds</b>				
Fund	<b>740 - Capital Project-Solid Wst</b>				
	<b>ASSETS</b>				
<b>1030</b>					
1030.100	Investment-Central Trea.	481,887.76	1,462,372.19	(980,484.43)	(67.05)
	<b>1030 - Totals</b>	<b>\$481,887.76</b>	<b>\$1,462,372.19</b>	<b>(\$980,484.43)</b>	<b>(67.05%)</b>
	<b>ASSETS TOTALS</b>	<b>\$481,887.76</b>	<b>\$1,462,372.19</b>	<b>(\$980,484.43)</b>	<b>(67.05%)</b>
	<b>FUND EQUITY</b>				
<b>2900</b>					
2900.010	Reserve for Encumbrances	2,106.25	2,106.25	.00	.00
	<b>2900 - Totals</b>	<b>\$2,106.25</b>	<b>\$2,106.25</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2910</b>					
2910.140	Designated-Capital Projct	771,715.02	771,715.02	.00	.00
	<b>2910 - Totals</b>	<b>\$771,715.02</b>	<b>\$771,715.02</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2920</b>					
2920.000	Undesignated/Re. Earnings	690,657.17	690,657.17	.00	.00
	<b>2920 - Totals</b>	<b>\$690,657.17</b>	<b>\$690,657.17</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2965</b>					
2965.000	P/Y Encumbrance Control	(2,106.25)	(2,106.25)	.00	.00
	<b>2965 - Totals</b>	<b>(\$2,106.25)</b>	<b>(\$2,106.25)</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$1,462,372.19</b>	<b>\$1,462,372.19</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(500,000.00)			
	Fund Expenses	1,480,484.43			
	<b>FUND EQUITY TOTALS</b>	<b>\$481,887.76</b>	<b>\$1,462,372.19</b>	<b>(\$980,484.43)</b>	<b>(67.05%)</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$481,887.76</b>	<b>\$1,462,372.19</b>	<b>(\$980,484.43)</b>	<b>(67.05%)</b>
Fund	<b>740 - Capital Project-Solid Wst Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
Fund Type	<b>Capital Projects Funds Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
Fund Category	<b>Proprietary Funds Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
	<b>Grand Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>

# Harbor System Financial Analysis

As Of, And For the 9-Month Period Ending March 31, 2018

## Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
<b>Revenue</b>	1,810,848	 Not Significantly Different	 Met Plan	 Annual moorage increases necessary to finance capital improvements
<b>Appropriated Outlays vs. Actual Outlays</b> (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	151,266	n/a	Under budget 	n/a
<b>Earnings Before Interest and Depreciation</b> (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)	203,768	 Less Than Last year	 Exceeded Plan	Cash flow from operations is adequate and exceeding plan but EBIDA is declining; watch trend
<b>Net Income</b> (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)	321,307	 Less Than Last Year	 Exceeded Plan	Net income is adequate and exceeding plan
<b>Asset Replacement</b> (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement ( <i>as estimated by how much our assets are decreasing in value annually</i> ))	1,098,796	 More Than Prior Year	 Exceeded Plan	Asset replacement is adequate; however, ability to finance replacement of large infrastructure assets depends on future moorage increases
<b>Total Working Capital</b> (What total resources are available in the fund)	7,168,904	 Not Significantly Different	 Met Plan	Working capital is adequate and in line with plan
<b>Working Capital For Capital Projects</b> (Of the fund's total resources, how much has been already appropriated for CAPEX)	1,866,284	 More than Prior Year	 Met Plan	Capital project funding adequately addresses current infrastructure needs
<b>Undesignated Working Capital</b> (How much of the fund's resources are available?)	4,975,583	 Less Than Last Year		Undesignated working capital is adequate for the present; however, ability to finance replacement of large infrastructure depends on sustained future moorage increases

<b>Days Cash on Hand, Total Working Capital</b> (How many days of operations would be covered by our total working capital if no more revenue were generated)	<b>1,115.1</b>	 Not significantly different	 Met Plan	Watch trend 
<b>Days Cash on Hand, Undesignated Working Capital</b> (How many days of operations would the fund's fairly liquid assets cover?)	<b>774.2</b>	 Less Than Last Year	 Met Plan	Declined due to designation of working capital for Crescent Harbor replacement project; watch trend

Through three fiscal quarters, the Harbor Fund operated better than planned, and, trending similar to FY2017, with some comparisons not significantly different and others slightly negative. Earnings before interest (EBI) and earnings before interest and depreciation (EBID) had negative variances, caused by increased costs of services and increased administrative expenses. Greater grant revenue in FY18, however, offset the increased costs, resulting in slightly lower net income.

A significant negative variance in other operating revenue from FY2017 to FY2018 pertains to the elimination of property tax on vessels. Prior to FY2018, vessels were subject to property tax and the tax was transferred from the General Fund to the Harbor Fund. Ordinance 2016-45 made vessels exempt from property tax; this resulted in a \$107.9K elimination of property tax revenues (Harbor Assessment Fees) transferred.

An additional significant variance in revenue involves a one-time transfer of \$170,000 in FY2017 from the Southeast Alaska Economic Development Fund for the repair of the float plane dock. No similar transfer was made in FY2018.

The Harbor Fund continues to follow a fiscal plan designed to ultimately provide the necessary capital to renovate Eliason harbor in the 2030s. Sustained annual moorage increases in the range of 6% are necessary to accomplish this plan. Several amber lights in the big picture column reflects the necessity of sustained increases. Although financial metrics such as earnings before interest and depreciation and net income are exceeding planned levels, they will rapidly deteriorate if planned revenue is not achieved (which depends on rate increases). If commitment to the sustained moorage rate increases is lost, accomplishment of the Eliason Harbor renovation goal within the planned time frame will be difficult to achieve.

At this juncture, it is also important to point out the degree to which the long range financial plan depends on healthy and sustained fisheries landing tax proceeds. A poor herring return and king salmon harvest may reflect in lower tax proceeds unless offset by other fisheries. Fisheries landing taxes comprise 25% of the revenue stream of harbor system fund; any sustained decline in these tax proceeds will negatively impact the financial plan for infrastructure replacement.

City and Borough of Sitka  
Harbor Fund  
Financial Statements  
For The Twelve-Month Period Ending June 30, 2018  
(Unaudited)

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2017	Apr-Jun 2017	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.00%)	Variance To FY2018 Plan
<b>Revenue:</b>									
Permanent Moorage	541,312	436,176	423,457	-	1,400,945	1,306,955	93,990	1,400,042	904
Transient Moorage	196,256	46,895	68,294	-	311,445	277,774	33,671	281,569	29,876
Lightering Fees	9,731	2,291	-	-	12,022	20,626	(8,604)	24,750	(12,728)
Other Operating Revenue	<u>41,822</u>	<u>20,077</u>	<u>24,537</u>	<u>-</u>	<u>86,436</u>	<u>270,517</u>	<u>(184,081)</u>	<u>148,568</u>	<u>(62,132)</u>
<b>Total Revenue:</b>	<b>789,121</b>	<b>505,439</b>	<b>516,288</b>	<b>-</b>	<b>1,810,848</b>	<b>1,875,872</b>	<b>(65,024)</b>	<b>1,854,928</b>	<b>(44,080)</b>
<b>Cost of Sales:</b>									
Operations	369,243	382,686	323,926	-	1,075,855	1,156,646	80,791	1,127,348	51,493
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	<u>307,993</u>	<u>307,994</u>	<u>307,993</u>	<u>-</u>	<u>923,980</u>	<u>814,807</u>	<u>(109,173)</u>	<u>923,980</u>	<u>-</u>
Total Cost of Sales:	<b>677,236</b>	<b>690,680</b>	<b>631,919</b>	<b>-</b>	<b>1,999,835</b>	<b>1,971,453</b>	<b>(28,382)</b>	<b>2,051,328</b>	<b>51,493</b>
<b>Gross Margin:</b>	111,885 14.18%	(185,241) -36.65%	(115,631) -22.40%	-	(188,987) -10.44%	(95,581) -5.10%	(93,406) -5.34%	(196,400) -10.59%	7,413 5.25%
<b>Selling and Administrative Expenses</b>	<u>150,632</u>	<u>224,526</u>	<u>156,067</u>	<u>-</u>	<u>531,225</u>	<u>473,795</u>	<u>(57,430)</u>	<u>630,998</u>	<u>99,773</u>
<b>Earnings Before Interest (EBI):</b>	<b>(38,747)</b> -4.91%	<b>(409,767)</b> -81.07%	<b>(271,698)</b> -52.63%	<b>-</b>	<b>(720,212)</b> -39.77%	<b>(569,376)</b> -30.35%	<b>(150,836)</b> -9.42%	<b>(827,397)</b> -44.61%	<b>107,185</b> 35.19%
<b>Non-operating Revenue and Expense:</b>									
Raw Fish Tax	225,000	225,000	225,000	-	675,000	750,000	(75,000)	675,000	-
Other Non-Operating Revenue:	37,600	42,865	41,138	-	121,603	286,532	(164,929)	130,035	(8,432)
Grant Revenue	-	368,509	-	-	368,509	19,418	349,091	368,509	-
Bond Fund Interest Revenue:	-	-	-	-	-	-	-	-	-
Interest Expense Bonds:	(39,150)	(39,150)	(39,150)	-	(117,450)	(123,012)	5,562	(117,450)	-
Interest Expense Loans:	<u>(2,041)</u>	<u>(2,041)</u>	<u>(2,041)</u>	<u>-</u>	<u>(6,123)</u>	<u>(7,146)</u>	<u>1,023</u>	<u>(6,123)</u>	<u>-</u>
Total Non-operating Revenue & Expense:	<b>221,409</b>	<b>595,183</b>	<b>224,947</b>	<b>-</b>	<b>1,041,539</b>	<b>925,792</b>	<b>115,747</b>	<b>1,049,971</b>	<b>(8,432)</b>
<b>Net Income:</b>	<b>182,662</b> 23.15%	<b>185,416</b> 36.68%	<b>(46,751)</b> -9.06%	<b>-</b>	<b>321,327</b> 17.74%	<b>356,416</b> 19.00%	<b>(35,089)</b> 53.96%	<b>222,574</b> 12.00%	<b>98,753</b> -224.03%
<b>Earnings Before Interest and Depreciation (EBIDA):</b>	269,246 34.12%	(101,773) -20.14%	36,295 7.03%	-	203,768 11.25%	245,431 13.08%	(41,663) -1.83%	96,583 5.21%	107,185 -7.04%
<b>Bond Covenant Ratio</b>	<b>6.04</b>	<b>1.89</b>	<b>3.44</b>		<b>3.79</b>	<b>4.82</b>	<b>(1.03)</b>	<b>3.42</b>	<b>0.37</b>
<b>Debt Principal Coverage</b>									
Simple Cash Flow (Net Income Plus Depreciation)	490,655	493,410	261,242	-	1,245,307	1,171,223	74,084	1,146,554	98,753
Debt Principal	<u>48,837</u>	<u>48,837</u>	<u>48,837</u>	<u>-</u>	<u>146,511</u>	<u>142,761</u>	<u>(3,750)</u>	<u>146,511</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	<b>441,818</b>	<b>444,573</b>	<b>212,405</b>	<b>-</b>	<b>1,098,796</b>	<b>1,028,462</b>	<b>70,334</b>	<b>1,000,043</b>	<b>98,753</b>

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2017	Apr-Jun 2017	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.00%)	Variance To FY2018 Plan
Debt Principal Coverage Percentage	1005%	1010%	535%		849.98%	820.41%	29.57%	782.57%	67.40%
<b><u>Simple Asset Replacement Coverage</u></b>									
Debt Principal Coverage Surplus/Deficit (From Above)	441,818	444,573	212,405	-	1,098,796	1,028,462	70,334	1,000,043	98,753
Depreciation	307,993	307,994	307,993	-	923,980	814,807	(109,173)	923,980	-
Cash Accumulated For/(Taken From) Asset Replaceme	133,825	136,579	(95,588)	-	174,816	213,655	(38,839)	76,063	98,753
<b><u>Working Capital</u></b>									
<b>Cash Flow:</b>									
Net Income Plus Depreciation Less Principal	441,818	444,573	212,405	-	1,098,796	1,028,462	70,334	1,000,043	98,753
CapEx, Accruals, and other Balance Sheet Changes	(282,652)	(403,646)	(360,154)	-	(1,046,452)	(376,092)	(670,360)	(1,046,452)	-
Increase in (Decrease in) Working Capital	159,166	40,927	(147,749)	-	52,344	652,370	(600,026)	(46,409)	98,753
Plus Beginning Total Working Capital	7,116,560	7,275,726	7,316,653	7,168,904	7,116,560	6,258,298	858,262	7,116,560	-
Equals Ending Total Working Capital:	7,275,726	7,316,653	7,168,904		7,168,904	6,910,668	258,236	7,070,151	98,753
<b>Working Capital Detail:</b>									
Repair Reserve (1% of PPE):	324,307	324,307	324,307		324,307				
<b>Working Capital Designated for CapEx</b>									
	1,469,806	1,607,419	1,866,284		1,866,284				
<b>Working Capital Designated for Baranof Warm Sp</b>									
	2,540	2,730	2,730		2,730				
<b>Undesignated Working Capital</b>									
	5,479,073	5,382,197	4,975,583		4,975,583				
<b>Total Working Capital:</b>	7,275,726	7,316,653	7,168,904		7,168,904				
<b>Days On Hand Annual Cash Outlays in:</b>									
Total Working Capital:	1,163.22	1,014.52	1,232.24		1,115.51				
<b>Total Working Capital Less Repair Reserve:</b>									
	1,111.37	969.55	1,176.50		1,065.05				
<b>Undesignated Working Capital</b>									
	875.98	746.29	855.24		774.22				
<b>Working Capital Calculation:</b>									
Current Assets	7,927,985	7,840,374	7,654,463	-	7,654,463				
Current Liabilities	(456,911)	(328,373)	(285,211)	-	(285,211)				
CPLTD	(195,348)	(195,348)	(200,348)	-	(200,348)				
<b>Total Working Capital</b>	7,275,726	7,316,653	7,168,904	-	7,168,904				

Project	FY2018 Appropriations	Cash	State Grant A/R	State Loan A/R	Federal Loan A/R	Construction In Progress 6/30/2017	Supplies Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Total Expenses
80242 - Seplane Base Planning Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37.21	\$ 37.21
90757 - Transient Float	\$ -	\$ 416,429.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222,789.00	\$ 4,336.60	\$ 227,125.60
90798 - Eliason Electrical Upgrades	\$ -	\$ 13,559.62	\$ -	\$ -	\$ -	\$ 73.22	\$ -	\$ 156.07	\$ 441.23	\$ 597.30
90799 - Eliason Flotation Upgrades	\$ -	\$ 39,602.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90810 - Sealing Cove Maintenance	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90818 - Float Plane Dock	\$ -	\$ 13,867.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90848 - Crescent Harbor Flotation Upgrades	\$ 50,000.00	\$ 49,843.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156.08	\$ -	\$ 156.08
90849 - Crescent Harbor Phase 1 Design	\$ 1,000,000.00	\$ 1,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90850 - O'Connell Lightering Facility Repair	\$ 570,000.00	\$ 533,727.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,567.08	\$ 5,705.86	\$ 36,272.94
Totals:	\$ 1,620,000.00	\$ 2,082,030.84	\$ -	\$ -	\$ -	\$ 73.22	\$ -	\$ 253,668.23	\$ 10,520.90	\$ 264,189.13

Project	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>
80242 - Seplane Base Planning Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90757 - Transient Float	\$ -	\$ 416,429.93	\$ -	\$ 215,746.52	\$ 215,746.52	\$ 200,683.41
90798 - Eliason Electrical Upgrades	\$ 73.22	\$ 13,632.84	\$ -	\$ -	\$ -	\$ 13,559.62
90799 - Eliason Flotation Upgrades	\$ -	\$ 39,602.70	\$ -	\$ -	\$ -	\$ 39,602.70
90810 - Sealing Cove Maintenance	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00
90818 - Float Plane Dock	\$ -	\$ 13,867.61	\$ -	\$ -	\$ -	\$ 13,867.61
90848 - Crescent Harbor Flotation Upgrades	\$ -	\$ 49,843.92	\$ -	\$ -	\$ -	\$ 49,843.92
90849 - Crescent Harbor Phase 1 Design	\$ -	\$ 1,000,000.00	\$ -	\$ -	\$ -	\$ 1,000,000.00
90850 - O'Connell Lightering Facility Repair	\$ -	\$ 533,727.06	\$ -	\$ -	\$ -	\$ 533,727.06
Totals:	\$ 73.22	\$ 2,082,104.06	\$ -	\$ 215,746.52	\$ 215,746.52	\$ 1,866,284.32



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 240 - Harbor Fund</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 310 - State Revenue</b>							
<b>3101</b>							
3101.004	Raw Fish Tax	900,000.00	.00	.00	900,000.00	0	.00
	<b>3101 - Totals</b>	<b>\$900,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$900,000.00</b>	<b>0%</b>	<b>\$0.00</b>
	Department <b>310 - State Revenue Totals</b>	<b>\$900,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$900,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>Department 315 - Federal Revenue</b>							
<b>3151</b>							
3151.003	Grant Revenue	.00	.00	.00	.00	+++	19,418.36
	<b>3151 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$19,418.36</b>
	Department <b>315 - Federal Revenue Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$19,418.36</b>
<b>Department 340 - Operating Revenue</b>							
<b>3441</b>							
3441.000	Moorage-Permanent	1,866,722.00	(3,233.17)	1,400,944.98	465,777.02	75	1,306,955.45
	<b>3441 - Totals</b>	<b>\$1,866,722.00</b>	<b>(\$3,233.17)</b>	<b>\$1,400,944.98</b>	<b>\$465,777.02</b>	<b>75%</b>	<b>\$1,306,955.45</b>
<b>3442</b>							
3442.000	Moorage-Transient	375,425.00	51,620.11	311,444.77	63,980.23	83	277,774.19
	<b>3442 - Totals</b>	<b>\$375,425.00</b>	<b>\$51,620.11</b>	<b>\$311,444.77</b>	<b>\$63,980.23</b>	<b>83%</b>	<b>\$277,774.19</b>
<b>3444</b>							
3444.000	Airplane Float Fees	1,000.00	.00	1,035.00	(35.00)	104	930.00
	<b>3444 - Totals</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$1,035.00</b>	<b>(\$35.00)</b>	<b>104%</b>	<b>\$930.00</b>
<b>3445</b>							
3445.000	Lightering Fees	33,000.00	.00	12,022.28	20,977.72	36	20,625.66
	<b>3445 - Totals</b>	<b>\$33,000.00</b>	<b>\$0.00</b>	<b>\$12,022.28</b>	<b>\$20,977.72</b>	<b>36%</b>	<b>\$20,625.66</b>
<b>3446</b>							
3446.000	Recreation Vehicle Fees	9,700.00	.00	6,187.18	3,512.82	64	6,800.96
	<b>3446 - Totals</b>	<b>\$9,700.00</b>	<b>\$0.00</b>	<b>\$6,187.18</b>	<b>\$3,512.82</b>	<b>64%</b>	<b>\$6,800.96</b>
<b>3447</b>							
3447.000	Harbor Assessment Fee	.00	.00	.00	.00	+++	107,928.00
	<b>3447 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$107,928.00</b>
<b>3448</b>							
3448.000	Baranof Warm Springs	.00	.00	2,730.00	(2,730.00)	+++	.00
	<b>3448 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,730.00</b>	<b>(\$2,730.00)</b>	<b>+++</b>	<b>\$0.00</b>





# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 240 - Harbor Fund</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 340 - Operating Revenue</b>							
<b>3491</b>							
3491.000	Jobbing-Labor	2,500.00	55.16	550.16	1,949.84	22	9,166.66
	<b>3491 - Totals</b>	<b>\$2,500.00</b>	<b>\$55.16</b>	<b>\$550.16</b>	<b>\$1,949.84</b>	<b>22%</b>	<b>\$9,166.66</b>
<b>3493</b>							
3493.000	Jobbing-Equipment	500.00	.00	430.00	70.00	86	868.92
	<b>3493 - Totals</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$430.00</b>	<b>\$70.00</b>	<b>86%</b>	<b>\$868.92</b>
<b>3494</b>							
3494.000	Jobbing-Outside Contracts	9,000.00	.00	.00	9,000.00	0	21,682.15
	<b>3494 - Totals</b>	<b>\$9,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,000.00</b>	<b>0%</b>	<b>\$21,682.15</b>
	<b>Department 340 - Operating Revenue Totals</b>	<b>\$2,297,847.00</b>	<b>\$48,442.10</b>	<b>\$1,735,344.37</b>	<b>\$562,502.63</b>	<b>76%</b>	<b>\$1,752,731.99</b>
<b>Department 350 - Non-Operating Revenue</b>							
<b>3501</b>							
3501.003	Other Revenue	30,000.00	632.75	8,885.12	21,114.88	30	8,508.26
3501.004	Daily Electric Billing	68,000.00	5,390.87	47,864.01	20,135.99	70	49,545.91
3501.005	Hoist Revenue	2,400.00	195.00	1,828.70	571.30	76	1,390.55
3501.006	Launch Ramp Fees	7,000.00	1,375.00	4,640.00	2,360.00	66	6,008.00
	<b>3501 - Totals</b>	<b>\$107,400.00</b>	<b>\$7,593.62</b>	<b>\$63,217.83</b>	<b>\$44,182.17</b>	<b>59%</b>	<b>\$65,452.72</b>
	<b>Department 350 - Non-Operating Revenue Totals</b>	<b>\$107,400.00</b>	<b>\$7,593.62</b>	<b>\$63,217.83</b>	<b>\$44,182.17</b>	<b>59%</b>	<b>\$65,452.72</b>
<b>Department 360 - Uses of Prop &amp; Investment</b>							
<b>3610</b>							
3610.000	Interest Income	173,380.00	15,479.41	121,602.88	51,777.12	70	116,532.32
	<b>3610 - Totals</b>	<b>\$173,380.00</b>	<b>\$15,479.41</b>	<b>\$121,602.88</b>	<b>\$51,777.12</b>	<b>70%</b>	<b>\$116,532.32</b>
	<b>Department 360 - Uses of Prop &amp; Investment Totals</b>	<b>\$173,380.00</b>	<b>\$15,479.41</b>	<b>\$121,602.88</b>	<b>\$51,777.12</b>	<b>70%</b>	<b>\$116,532.32</b>
<b>Department 380 - Miscellaneous</b>							
<b>3820</b>							
3820.000	Bad Debt Collected	13,000.00	2,645.49	12,285.90	714.10	95	15,652.93
	<b>3820 - Totals</b>	<b>\$13,000.00</b>	<b>\$2,645.49</b>	<b>\$12,285.90</b>	<b>\$714.10</b>	<b>95%</b>	<b>\$15,652.93</b>
	<b>Department 380 - Miscellaneous Totals</b>	<b>\$13,000.00</b>	<b>\$2,645.49</b>	<b>\$12,285.90</b>	<b>\$714.10</b>	<b>95%</b>	<b>\$15,652.93</b>
<b>Department 390 - Cash Basis Receipts</b>							
<b>3950</b>							
3950.100	Transfer In General Fund	39,990.00	.00	.00	39,990.00	0	36,945.00
3950.171	Transfer In SE Econ Dev	.00	.00	.00	.00	+++	170,000.00



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	<b>Proprietary Funds</b>						
Fund Type	<b>Enterprise Funds</b>						
Fund	<b>240 - Harbor Fund</b>						
	<b>REVENUE</b>						
	Division <b>300 - Revenue</b>						
	Department <b>390 - Cash Basis Receipts</b>						
3950.194	Transfer In Comm Pass Tax	32,500.00	.00	.00	32,500.00	0	5,089.00
	<b>3950 - Totals</b>	<b>\$72,490.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$72,490.00</b>	<b>0%</b>	<b>\$212,034.00</b>
	Department <b>390 - Cash Basis Receipts Totals</b>	<b>\$72,490.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$72,490.00</b>	<b>0%</b>	<b>\$212,034.00</b>
	Division <b>300 - Revenue Totals</b>	<b>\$3,564,117.00</b>	<b>\$74,160.62</b>	<b>\$1,932,450.98</b>	<b>\$1,631,666.02</b>	<b>54%</b>	<b>\$2,181,822.32</b>
	<b>REVENUE TOTALS</b>	<b>\$3,564,117.00</b>	<b>\$74,160.62</b>	<b>\$1,932,450.98</b>	<b>\$1,631,666.02</b>	<b>54%</b>	<b>\$2,181,822.32</b>
	<b>EXPENSE</b>						
	Division <b>600 - Operations</b>						
	Department <b>601 - Administration</b>						
<b>5110</b>							
5110.001	Regular Salaries/Wages	49,967.00	4,843.41	29,470.17	20,496.83	59	29,818.91
5110.002	Holidays	.00	180.64	1,896.72	(1,896.72)	+++	1,859.76
5110.003	Sick Leave	.00	214.51	812.90	(812.90)	+++	304.43
5110.004	Overtime	9,500.00	67.74	863.72	8,636.28	9	365.33
5110.010	Temp Wages	62,680.00	2,159.00	7,030.66	55,649.34	11	2,694.50
	<b>5110 - Totals</b>	<b>\$122,147.00</b>	<b>\$7,465.30</b>	<b>\$40,074.17</b>	<b>\$82,072.83</b>	<b>33%</b>	<b>\$35,042.93</b>
<b>5120</b>							
5120.001	Annual Leave	21,800.00	180.64	4,685.35	17,114.65	21	2,391.13
5120.002	SBS	8,640.00	468.69	2,743.73	5,896.27	32	2,294.68
5120.003	Medicare	2,044.00	110.87	649.01	1,394.99	32	542.79
5120.004	PERS	12,423.00	1,207.13	7,792.96	4,630.04	63	7,532.68
5120.005	Health Insurance	11,820.00	984.98	8,864.82	2,955.18	75	7,954.74
5120.006	Life Insurance	15.00	1.18	10.62	4.38	71	10.62
5120.007	Workmen's Compensation	4,449.84	45.11	249.92	4,199.92	6	210.52
	<b>5120 - Totals</b>	<b>\$61,191.84</b>	<b>\$2,998.60</b>	<b>\$24,996.41</b>	<b>\$36,195.43</b>	<b>41%</b>	<b>\$20,937.16</b>
<b>5201</b>							
5201.000	Training and Travel	6,000.00	29.00	1,187.00	4,813.00	20	225.00
	<b>5201 - Totals</b>	<b>\$6,000.00</b>	<b>\$29.00</b>	<b>\$1,187.00</b>	<b>\$4,813.00</b>	<b>20%</b>	<b>\$225.00</b>
<b>5202</b>							
5202.000	Uniforms	250.00	.00	.00	250.00	0	.00
	<b>5202 - Totals</b>	<b>\$250.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250.00</b>	<b>0%</b>	<b>\$0.00</b>



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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 <b>Proprietary Funds</b>							
Fund Type <b>Enterprise Funds</b>							
Fund <b>240 - Harbor Fund</b>							
EXPENSE							
Division <b>600 - Operations</b>							
Department <b>601 - Administration</b>							
<b>5203</b>							
5203.004	Solid Waste	14,000.00	.00	.00	14,000.00	0	.00
<b>5203 - Totals</b>		<b>\$14,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5204</b>							
5204.000	Telephone	1,000.00	59.74	882.07	117.93	88	410.36
<b>5204 - Totals</b>		<b>\$1,000.00</b>	<b>\$59.74</b>	<b>\$882.07</b>	<b>\$117.93</b>	<b>88%</b>	<b>\$410.36</b>
<b>5205</b>							
5205.000	Insurance	40,000.00	3,095.64	27,860.76	12,139.24	70	28,419.79
<b>5205 - Totals</b>		<b>\$40,000.00</b>	<b>\$3,095.64</b>	<b>\$27,860.76</b>	<b>\$12,139.24</b>	<b>70%</b>	<b>\$28,419.79</b>
<b>5206</b>							
5206.000	Supplies	5,000.00	96.33	184.25	4,815.75	4	188.76
<b>5206 - Totals</b>		<b>\$5,000.00</b>	<b>\$96.33</b>	<b>\$184.25</b>	<b>\$4,815.75</b>	<b>4%</b>	<b>\$188.76</b>
<b>5207</b>							
5207.000	Repairs & Maintenance	90,000.00	.00	.00	90,000.00	0	.00
<b>5207 - Totals</b>		<b>\$90,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$90,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5208</b>							
5208.000	Bldg Repair & Maint	655.00	1,090.19	1,699.48	(1,044.48)	259	1,971.20
<b>5208 - Totals</b>		<b>\$655.00</b>	<b>\$1,090.19</b>	<b>\$1,699.48</b>	<b>(\$1,044.48)</b>	<b>259%</b>	<b>\$1,971.20</b>
<b>5211</b>							
5211.000	Data Processing Fees	49,381.00	4,115.08	37,035.72	12,345.28	75	38,553.03
<b>5211 - Totals</b>		<b>\$49,381.00</b>	<b>\$4,115.08</b>	<b>\$37,035.72</b>	<b>\$12,345.28</b>	<b>75%</b>	<b>\$38,553.03</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	2,206.00	.00	2,643.54	(437.54)	120	4,163.28
<b>5212 - Totals</b>		<b>\$2,206.00</b>	<b>\$0.00</b>	<b>\$2,643.54</b>	<b>(\$437.54)</b>	<b>120%</b>	<b>\$4,163.28</b>
<b>5214</b>							
5214.000	Interdepartment Services	365,824.00	31,208.50	266,355.88	99,468.12	73	255,451.52
<b>5214 - Totals</b>		<b>\$365,824.00</b>	<b>\$31,208.50</b>	<b>\$266,355.88</b>	<b>\$99,468.12</b>	<b>73%</b>	<b>\$255,451.52</b>
<b>5221</b>							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	2,622.73
<b>5221 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$2,622.73</b>
<b>5222</b>							
5222.000	Postage	5,000.00	500.00	3,400.00	1,600.00	68	4,501.15
<b>5222 - Totals</b>		<b>\$5,000.00</b>	<b>\$500.00</b>	<b>\$3,400.00</b>	<b>\$1,600.00</b>	<b>68%</b>	<b>\$4,501.15</b>



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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
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 240 - Harbor Fund</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 601 - Administration</b>							
<b>5224</b>							
5224.000	Dues & Publications	1,175.00	.00	275.00	900.00	23	1,041.96
	<b>5224 - Totals</b>	<b>\$1,175.00</b>	<b>\$0.00</b>	<b>\$275.00</b>	<b>\$900.00</b>	<b>23%</b>	<b>\$1,041.96</b>
<b>5226</b>							
5226.000	Advertising	.00	268.80	864.15	(864.15)	+++	364.70
	<b>5226 - Totals</b>	<b>\$0.00</b>	<b>\$268.80</b>	<b>\$864.15</b>	<b>(\$864.15)</b>	<b>+++</b>	<b>\$364.70</b>
<b>5227</b>							
5227.002	Rent-Equipment	1,000.00	25.00	225.00	775.00	23	225.00
	<b>5227 - Totals</b>	<b>\$1,000.00</b>	<b>\$25.00</b>	<b>\$225.00</b>	<b>\$775.00</b>	<b>23%</b>	<b>\$225.00</b>
<b>5230</b>							
5230.000	Bad Debts	20,000.00	.00	77,368.52	(57,368.52)	387	38,414.47
	<b>5230 - Totals</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>\$77,368.52</b>	<b>(\$57,368.52)</b>	<b>387%</b>	<b>\$38,414.47</b>
<b>5231</b>							
5231.000	Credit Card Expense	53,000.00	1,774.55	41,016.95	11,983.05	77	38,295.94
	<b>5231 - Totals</b>	<b>\$53,000.00</b>	<b>\$1,774.55</b>	<b>\$41,016.95</b>	<b>\$11,983.05</b>	<b>77%</b>	<b>\$38,295.94</b>
<b>5290</b>							
5290.000	Other Expenses	3,500.00	.00	5,155.90	(1,655.90)	147	2,965.70
	<b>5290 - Totals</b>	<b>\$3,500.00</b>	<b>\$0.00</b>	<b>\$5,155.90</b>	<b>(\$1,655.90)</b>	<b>147%</b>	<b>\$2,965.70</b>
	<b>Department 601 - Administration Totals</b>	<b>\$841,329.84</b>	<b>\$52,726.73</b>	<b>\$531,224.80</b>	<b>\$310,105.04</b>	<b>63%</b>	<b>\$473,794.68</b>
<b>Department 630 - Operations</b>							
<b>5110</b>							
5110.001	Regular Salaries/Wages	398,487.00	42,214.50	247,597.40	150,889.60	62	239,614.06
5110.002	Holidays	.00	1,833.24	13,757.85	(13,757.85)	+++	13,435.83
5110.003	Sick Leave	.00	1,441.43	10,314.46	(10,314.46)	+++	18,164.06
5110.004	Overtime	.00	355.65	8,601.99	(8,601.99)	+++	7,558.27
5110.010	Temp Wages	.00	.00	22,901.65	(22,901.65)	+++	19,602.25
	<b>5110 - Totals</b>	<b>\$398,487.00</b>	<b>\$45,844.82</b>	<b>\$303,173.35</b>	<b>\$95,313.65</b>	<b>76%</b>	<b>\$298,374.47</b>
<b>5120</b>							
5120.001	Annual Leave	.00	1,138.80	41,393.41	(41,393.41)	+++	26,845.73
5120.002	SBS	24,428.00	2,884.67	21,163.26	3,264.74	87	19,977.48
5120.003	Medicare	5,779.00	685.75	5,033.54	745.46	87	4,746.39
5120.004	PERS	87,668.00	10,336.40	66,693.95	20,974.05	76	66,060.91
5120.005	Health Insurance	181,450.00	15,120.78	136,087.02	45,362.98	75	122,153.04



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Include Rollup Account/Rollup to Account

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<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 240 - Harbor Fund</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 630 - Operations</b>							
5120.006	Life Insurance	100.00	8.26	74.34	25.66	74	74.34
5120.007	Workmen's Compensation	23,033.74	2,720.01	19,078.51	3,955.23	83	20,638.43
<b>5120</b>	<b>Totals</b>	<b>\$322,458.74</b>	<b>\$32,894.67</b>	<b>\$289,524.03</b>	<b>\$32,934.71</b>	<b>90%</b>	<b>\$260,496.32</b>
<b>5201</b>							
5201.000	Training and Travel	.00	314.60	832.01	(832.01)	+++	1,363.33
<b>5201</b>	<b>Totals</b>	<b>\$0.00</b>	<b>\$314.60</b>	<b>\$832.01</b>	<b>(\$832.01)</b>	<b>+++</b>	<b>\$1,363.33</b>
<b>5202</b>							
5202.000	Uniforms	2,500.00	.00	1,672.21	827.79	67	204.51
<b>5202</b>	<b>Totals</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$1,672.21</b>	<b>\$827.79</b>	<b>67%</b>	<b>\$204.51</b>
<b>5203</b>							
5203.001	Electric	600,000.00	29,888.46	319,582.75	280,417.25	53	404,982.29
5203.004	Solid Waste	.00	.00	27.50	(27.50)	+++	.00
<b>5203</b>	<b>Totals</b>	<b>\$600,000.00</b>	<b>\$29,888.46</b>	<b>\$319,610.25</b>	<b>\$280,389.75</b>	<b>53%</b>	<b>\$404,982.29</b>
<b>5204</b>							
5204.001	Cell Phone Stipend	900.00	75.00	675.00	225.00	75	675.00
<b>5204</b>	<b>Totals</b>	<b>\$900.00</b>	<b>\$75.00</b>	<b>\$675.00</b>	<b>\$225.00</b>	<b>75%</b>	<b>\$675.00</b>
<b>5206</b>							
5206.000	Supplies	18,000.00	391.24	13,068.40	4,931.60	73	13,671.09
<b>5206</b>	<b>Totals</b>	<b>\$18,000.00</b>	<b>\$391.24</b>	<b>\$13,068.40</b>	<b>\$4,931.60</b>	<b>73%</b>	<b>\$13,671.09</b>
<b>5207</b>							
5207.000	Repairs & Maintenance	1,680.00	2,681.35	51,678.87	(49,998.87)	3,076	59,205.72
5207.001	Boat Repair and Maintenance	1,800.00	.00	1,236.94	563.06	69	529.62
5207.002	Crush derelict boats	5,000.00	.00	.00	5,000.00	0	.00
<b>5207</b>	<b>Totals</b>	<b>\$8,480.00</b>	<b>\$2,681.35</b>	<b>\$52,915.81</b>	<b>(\$44,435.81)</b>	<b>624%</b>	<b>\$59,735.34</b>
<b>5208</b>							
5208.000	Bldg Repair & Maint	.00	.00	3,451.62	(3,451.62)	+++	.00
<b>5208</b>	<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,451.62</b>	<b>(\$3,451.62)</b>	<b>+++</b>	<b>\$0.00</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	89,000.00	5,487.50	56,770.02	32,229.98	64	69,521.91
<b>5212</b>	<b>Totals</b>	<b>\$89,000.00</b>	<b>\$5,487.50</b>	<b>\$56,770.02</b>	<b>\$32,229.98</b>	<b>64%</b>	<b>\$69,521.91</b>
<b>5214</b>							
5214.000	Interdepartment Services	.00	.00	378.60	(378.60)	+++	720.00
<b>5214</b>	<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$378.60</b>	<b>(\$378.60)</b>	<b>+++</b>	<b>\$720.00</b>



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Fund Category	<b>Proprietary Funds</b>						
Fund Type	<b>Enterprise Funds</b>						
Fund	<b>240 - Harbor Fund</b>						
	<b>EXPENSE</b>						
Division	<b>600 - Operations</b>						
Department	<b>630 - Operations</b>						
<b>5221</b>							
5221.000	Transportation/Vehicles	51,304.00	3,727.30	32,361.98	18,942.02	63	44,537.51
	<b>5221 - Totals</b>	<b>\$51,304.00</b>	<b>\$3,727.30</b>	<b>\$32,361.98</b>	<b>\$18,942.02</b>	<b>63%</b>	<b>\$44,537.51</b>
<b>5223</b>							
5223.000	Tools & Small Equipment	10,000.00	.00	536.00	9,464.00	5	733.09
	<b>5223 - Totals</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$536.00</b>	<b>\$9,464.00</b>	<b>5%</b>	<b>\$733.09</b>
<b>5226</b>							
5226.000	Advertising	2,000.00	.00	619.05	1,380.95	31	1,118.70
	<b>5226 - Totals</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$619.05</b>	<b>\$1,380.95</b>	<b>31%</b>	<b>\$1,118.70</b>
<b>5227</b>							
5227.002	Rent-Equipment	.00	.00	267.00	(267.00)	+++	328.60
	<b>5227 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$267.00</b>	<b>(\$267.00)</b>	<b>+++</b>	<b>\$328.60</b>
<b>5290</b>							
5290.000	Other Expenses	.00	.00	.00	.00	+++	183.56
	<b>5290 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$183.56</b>
	Department <b>630 - Operations Totals</b>	<b>\$1,503,129.74</b>	<b>\$121,304.94</b>	<b>\$1,075,855.33</b>	<b>\$427,274.41</b>	<b>72%</b>	<b>\$1,156,645.72</b>
	Division <b>600 - Operations Totals</b>	<b>\$2,344,459.58</b>	<b>\$174,031.67</b>	<b>\$1,607,080.13</b>	<b>\$737,379.45</b>	<b>69%</b>	<b>\$1,630,440.40</b>
	Division <b>640 - Depreciation/Amortization</b>						
<b>6203</b>							
6203.000	Depreciation-Harbors	.00	98,787.01	889,083.09	(889,083.09)	+++	778,390.20
	<b>6203 - Totals</b>	<b>\$0.00</b>	<b>\$98,787.01</b>	<b>\$889,083.09</b>	<b>(\$889,083.09)</b>	<b>+++</b>	<b>\$778,390.20</b>
<b>6205</b>							
6205.000	Depreciation-Buildings	.00	1,093.95	9,845.55	(9,845.55)	+++	9,845.55
	<b>6205 - Totals</b>	<b>\$0.00</b>	<b>\$1,093.95</b>	<b>\$9,845.55</b>	<b>(\$9,845.55)</b>	<b>+++</b>	<b>\$9,845.55</b>
<b>6206</b>							
6206.000	Depreciation-Machinery	.00	2,783.51	25,051.59	(25,051.59)	+++	26,571.15
	<b>6206 - Totals</b>	<b>\$0.00</b>	<b>\$2,783.51</b>	<b>\$25,051.59</b>	<b>(25,051.59)</b>	<b>+++</b>	<b>\$26,571.15</b>
	Division <b>640 - Depreciation/Amortization Totals</b>	<b>\$0.00</b>	<b>\$102,664.47</b>	<b>\$923,980.23</b>	<b>(\$923,980.23)</b>	<b>+++</b>	<b>\$814,806.90</b>



# Income Statement

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<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 240 - Harbor Fund</b>							
<b>EXPENSE</b>							
<b>Division 650 - Debt Payments</b>							
<b>5295</b>							
5295.000	Interest Expense	167,063.00	12,095.83	110,008.31	57,054.69	66	119,658.30
	<b>5295 - Totals</b>	<b>\$167,063.00</b>	<b>\$12,095.83</b>	<b>\$110,008.31</b>	<b>\$57,054.69</b>	<b>66%</b>	<b>\$119,658.30</b>
<b>5297</b>							
5297.000	Debt Admin Expense	.00	500.00	1,500.00	(1,500.00)	+++	1,000.00
	<b>5297 - Totals</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$1,500.00</b>	<b>(\$1,500.00)</b>	<b>+++</b>	<b>\$1,000.00</b>
<b>7301</b>							
7301.000	Note Principal Payments	195,349.00	.00	.00	195,349.00	0	.00
	<b>7301 - Totals</b>	<b>\$195,349.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$195,349.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>7302</b>							
7302.000	Bond Principal Payments	.00	.00	150,000.00	(150,000.00)	+++	145,000.00
	<b>7302 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$150,000.00</b>	<b>(\$150,000.00)</b>	<b>+++</b>	<b>\$145,000.00</b>
	<b>Division 650 - Debt Payments Totals</b>	<b>\$362,412.00</b>	<b>\$12,595.83</b>	<b>\$261,508.31</b>	<b>\$100,903.69</b>	<b>72%</b>	<b>\$265,658.30</b>
<b>Division 670 - Fixed Assets</b>							
<b>7106</b>							
7106.000	Fixed Assets-Machinery	17,500.00	.00	.00	17,500.00	0	.00
	<b>7106 - Totals</b>	<b>\$17,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$17,500.00</b>	<b>0%</b>	<b>\$0.00</b>
	<b>Division 670 - Fixed Assets Totals</b>	<b>\$17,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$17,500.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>Division 680 - Transfers Between Funds</b>							
<b>7200</b>							
7200.000	Interfund Transfers Out	1,620,000.00	290,000.00	1,620,000.00	.00	100	170,000.00
	<b>7200 - Totals</b>	<b>\$1,620,000.00</b>	<b>\$290,000.00</b>	<b>\$1,620,000.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$170,000.00</b>
	<b>Division 680 - Transfers Between Funds Totals</b>	<b>\$1,620,000.00</b>	<b>\$290,000.00</b>	<b>\$1,620,000.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$170,000.00</b>
	<b>EXPENSE TOTALS</b>	<b>\$4,344,371.58</b>	<b>\$579,291.97</b>	<b>\$4,412,568.67</b>	<b>(\$68,197.09)</b>	<b>102%</b>	<b>\$2,880,905.60</b>
<b>Fund 240 - Harbor Fund Totals</b>							
	<b>REVENUE TOTALS</b>	<b>3,564,117.00</b>	<b>74,160.62</b>	<b>1,932,450.98</b>	<b>1,631,666.02</b>	<b>54%</b>	<b>2,181,822.32</b>
	<b>EXPENSE TOTALS</b>	<b>4,344,371.58</b>	<b>579,291.97</b>	<b>4,412,568.67</b>	<b>(68,197.09)</b>	<b>102%</b>	<b>2,880,905.60</b>
	<b>Fund 240 - Harbor Fund Net Gain (Loss)</b>	<b>(\$780,254.58)</b>	<b>(\$505,131.35)</b>	<b>(\$2,480,117.69)</b>	<b>(\$1,699,863.11)</b>	<b>318%</b>	<b>(\$699,083.28)</b>
<b>Fund Type Enterprise Funds Totals</b>							
	<b>REVENUE TOTALS</b>	<b>3,564,117.00</b>	<b>74,160.62</b>	<b>1,932,450.98</b>	<b>1,631,666.02</b>	<b>54%</b>	<b>2,181,822.32</b>
	<b>EXPENSE TOTALS</b>	<b>4,344,371.58</b>	<b>579,291.97</b>	<b>4,412,568.67</b>	<b>(68,197.09)</b>	<b>102%</b>	<b>2,880,905.60</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	<b>Proprietary Funds</b>						
Fund Type	<b>Enterprise Funds</b> Net Gain (Loss)	(\$780,254.58)	(\$505,131.35)	(\$2,480,117.69)	(\$1,699,863.11)	318%	(\$699,083.28)
Fund Category	<b>Proprietary Funds</b> Totals						
	REVENUE TOTALS	3,564,117.00	74,160.62	1,932,450.98	1,631,666.02	54%	2,181,822.32
	EXPENSE TOTALS	4,344,371.58	579,291.97	4,412,568.67	(68,197.09)	102%	2,880,905.60
Fund Category	<b>Proprietary Funds</b> Net Gain (Loss)	(\$780,254.58)	(\$505,131.35)	(\$2,480,117.69)	(\$1,699,863.11)	318%	(\$699,083.28)
	Grand Totals						
	REVENUE TOTALS	3,564,117.00	74,160.62	1,932,450.98	1,631,666.02	54%	2,181,822.32
	EXPENSE TOTALS	4,344,371.58	579,291.97	4,412,568.67	(68,197.09)	102%	2,880,905.60
	Grand Total Net Gain (Loss)	(\$780,254.58)	(\$505,131.35)	(\$2,480,117.69)	(\$1,699,863.11)	318%	(\$699,083.28)





# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	<b>Proprietary Funds</b>						
Fund Type	<b>Capital Projects Funds</b>						
Fund	<b>750 - Capital Project-Harbor</b>						
	<b>REVENUE</b>						
	Division <b>300 - Revenue</b>						
	Department <b>310 - State Revenue</b>						
<b>3101</b>							
3101.005	Grant Revenue	.00	.00	368,509.43	(368,509.43)	+++	.00
	<b>3101 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$368,509.43</b>	<b>(\$368,509.43)</b>	<b>+++</b>	<b>\$0.00</b>
	Department <b>310 - State Revenue Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$368,509.43</b>	<b>(\$368,509.43)</b>	<b>+++</b>	<b>\$0.00</b>
	Department <b>390 - Cash Basis Receipts</b>						
<b>3950</b>							
3950.240	Transfer In Harbor	1,900,000.00	290,000.00	1,620,000.00	280,000.00	85	170,000.00
	<b>3950 - Totals</b>	<b>\$1,900,000.00</b>	<b>\$290,000.00</b>	<b>\$1,620,000.00</b>	<b>\$280,000.00</b>	<b>85%</b>	<b>\$170,000.00</b>
	Department <b>390 - Cash Basis Receipts Totals</b>	<b>\$1,900,000.00</b>	<b>\$290,000.00</b>	<b>\$1,620,000.00</b>	<b>\$280,000.00</b>	<b>85%</b>	<b>\$170,000.00</b>
	Division <b>300 - Revenue Totals</b>	<b>\$1,900,000.00</b>	<b>\$290,000.00</b>	<b>\$1,988,509.43</b>	<b>(\$88,509.43)</b>	<b>105%</b>	<b>\$170,000.00</b>
	<b>REVENUE TOTALS</b>	<b>\$1,900,000.00</b>	<b>\$290,000.00</b>	<b>\$1,988,509.43</b>	<b>(\$88,509.43)</b>	<b>105%</b>	<b>\$170,000.00</b>
	<b>EXPENSE</b>						
	Division <b>600 - Operations</b>						
	Department <b>630 - Operations</b>						
<b>5212</b>							
5212.000	Contracted/Purchased Serv	1,771,083.67	2,672.07	253,668.23	1,517,415.44	14	187,701.70
	<b>5212 - Totals</b>	<b>\$1,771,083.67</b>	<b>\$2,672.07</b>	<b>\$253,668.23</b>	<b>\$1,517,415.44</b>	<b>14%</b>	<b>\$187,701.70</b>
<b>5214</b>							
5214.000	Interdepartment Services	.00	3,193.00	10,520.90	(10,520.90)	+++	14,233.54
	<b>5214 - Totals</b>	<b>\$0.00</b>	<b>\$3,193.00</b>	<b>\$10,520.90</b>	<b>(\$10,520.90)</b>	<b>+++</b>	<b>\$14,233.54</b>
	Department <b>630 - Operations Totals</b>	<b>\$1,771,083.67</b>	<b>\$5,865.07</b>	<b>\$264,189.13</b>	<b>\$1,506,894.54</b>	<b>15%</b>	<b>\$201,935.24</b>
	Division <b>600 - Operations Totals</b>	<b>\$1,771,083.67</b>	<b>\$5,865.07</b>	<b>\$264,189.13</b>	<b>\$1,506,894.54</b>	<b>15%</b>	<b>\$201,935.24</b>
	<b>EXPENSE TOTALS</b>	<b>\$1,771,083.67</b>	<b>\$5,865.07</b>	<b>\$264,189.13</b>	<b>\$1,506,894.54</b>	<b>15%</b>	<b>\$201,935.24</b>
	Fund <b>750 - Capital Project-Harbor Totals</b>						
	<b>REVENUE TOTALS</b>	<b>1,900,000.00</b>	<b>290,000.00</b>	<b>1,988,509.43</b>	<b>(88,509.43)</b>	<b>105%</b>	<b>170,000.00</b>
	<b>EXPENSE TOTALS</b>	<b>1,771,083.67</b>	<b>5,865.07</b>	<b>264,189.13</b>	<b>1,506,894.54</b>	<b>15%</b>	<b>201,935.24</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	<b>Proprietary Funds</b>						
Fund Type	<b>Capital Projects Funds</b>						
Fund	<b>750 - Capital Project-Harbor</b> Net Gain (Loss)	\$128,916.33	\$284,134.93	\$1,724,320.30	\$1,595,403.97	1,338%	(\$31,935.24)
Fund Type	<b>Capital Projects Funds</b> Totals						
	REVENUE TOTALS	1,900,000.00	290,000.00	1,988,509.43	(88,509.43)	105%	170,000.00
	EXPENSE TOTALS	1,771,083.67	5,865.07	264,189.13	1,506,894.54	15%	201,935.24
Fund Type	<b>Capital Projects Funds</b> Net Gain (Loss)	\$128,916.33	\$284,134.93	\$1,724,320.30	\$1,595,403.97	1,338%	(\$31,935.24)
Fund Category	<b>Proprietary Funds</b> Totals						
	REVENUE TOTALS	1,900,000.00	290,000.00	1,988,509.43	(88,509.43)	105%	170,000.00
	EXPENSE TOTALS	1,771,083.67	5,865.07	264,189.13	1,506,894.54	15%	201,935.24
Fund Category	<b>Proprietary Funds</b> Net Gain (Loss)	\$128,916.33	\$284,134.93	\$1,724,320.30	\$1,595,403.97	1,338%	(\$31,935.24)
	Grand Totals						
	REVENUE TOTALS	1,900,000.00	290,000.00	1,988,509.43	(88,509.43)	105%	170,000.00
	EXPENSE TOTALS	1,771,083.67	5,865.07	264,189.13	1,506,894.54	15%	201,935.24
	Grand Total Net Gain (Loss)	\$128,916.33	\$284,134.93	\$1,724,320.30	\$1,595,403.97	1,338%	(\$31,935.24)



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Enterprise Funds</b>					
<b>Fund 240 - Harbor Fund</b>					
<b>ASSETS</b>					
<b>1027</b>					
1027.000	Change in FMV-Investments	6,047.01	143,569.70	(137,522.69)	(95.79)
<b>1027 - Totals</b>		<b>\$6,047.01</b>	<b>\$143,569.70</b>	<b>(\$137,522.69)</b>	<b>(95.79%)</b>
<b>1030</b>					
1030.100	Investment-Central Trea.	5,507,704.45	6,237,891.96	(730,187.51)	(11.71)
<b>1030 - Totals</b>		<b>\$5,507,704.45</b>	<b>\$6,237,891.96</b>	<b>(\$730,187.51)</b>	<b>(11.71%)</b>
<b>1050</b>					
1050.000	Accts Rec.-Misc Billing	.00	30,094.57	(30,094.57)	(100.00)
1050.030	Accts Rec.-Other	35,947.88	4,593.48	31,354.40	682.58
1050.050	Accts Rec.-Collections	196,903.77	133,543.91	63,359.86	47.44
1050.900	Allowance - Doubtful Acct	(196,903.77)	(133,543.91)	(63,359.86)	(47.44)
<b>1050 - Totals</b>		<b>\$35,947.88</b>	<b>\$34,688.05</b>	<b>\$1,259.83</b>	<b>3.63%</b>
<b>1200</b>					
1200.020	Prepaid Insurance	9,286.95	9,684.37	(397.42)	(4.10)
1200.030	Prepaid Workers Compensation Insurance	13,372.70	6,705.73	6,666.97	99.42
<b>1200 - Totals</b>		<b>\$22,659.65</b>	<b>\$16,390.10</b>	<b>\$6,269.55</b>	<b>38.25%</b>
<b>1500</b>					
1500.240	Land - Harbor	90,000.00	90,000.00	.00	.00
<b>1500 - Totals</b>		<b>\$90,000.00</b>	<b>\$90,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1510</b>					
1510.000	Land Improvements	1,298,771.69	1,298,771.69	.00	.00
<b>1510 - Totals</b>		<b>\$1,298,771.69</b>	<b>\$1,298,771.69</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1530</b>					
1530.001	ANB Harbor	8,642,301.16	8,647,271.61	(4,970.45)	(.06)
1530.002	Crescent Harbor	3,645,852.09	3,640,881.64	4,970.45	.14
1530.003	Eliason Harbor	14,277,241.32	8,458,584.66	5,818,656.66	68.79
1530.004	Grid for Harbors	586,279.73	586,279.73	.00	.00
1530.005	Seaplane Float	458,006.91	301,874.52	156,132.39	51.72
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
1530.011	Fish Waste Disposal Boat	269,316.36	269,316.36	.00	.00
<b>1530 - Totals</b>		<b>\$36,470,871.00</b>	<b>\$30,496,081.95</b>	<b>\$5,974,789.05</b>	<b>19.59%</b>



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Enterprise Funds</b>				
Fund	<b>240 - Harbor Fund</b>				
	<b>ASSETS</b>				
<b>1540</b>					
1540.000	Buildings	394,723.32	394,723.32	.00	.00
<b>1540 - Totals</b>		<b>\$394,723.32</b>	<b>\$394,723.32</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1550</b>					
1550.000	Machinery & Equipment	241,163.83	241,163.83	.00	.00
<b>1550 - Totals</b>		<b>\$241,163.83</b>	<b>\$241,163.83</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1590</b>					
1590.000	Construction in Progress	(6.00)	(6.00)	.00	.00
<b>1590 - Totals</b>		<b>(\$6.00)</b>	<b>(\$6.00)</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1610</b>					
1610.000	Accumulated Depr. Land Im	(617,009.71)	(583,348.51)	(33,661.20)	(5.77)
<b>1610 - Totals</b>		<b>(\$617,009.71)</b>	<b>(\$583,348.51)</b>	<b>(\$33,661.20)</b>	<b>(5.77%)</b>
<b>1630</b>					
1630.000	Accumulated Depr Harbor	.23	.23	.00	.00
1630.001	Accumulated Depr ANB Harb	(1,876,806.36)	(1,486,340.90)	(390,465.46)	(26.27)
1630.002	Accumulated Depr Crescent	(2,542,769.01)	(2,389,278.71)	(153,490.30)	(6.42)
1630.003	Accumulated Depr Eliason	(4,428,911.36)	(3,952,807.11)	(476,104.25)	(12.04)
1630.004	Accumulated Depr Grid	(586,279.73)	(586,279.73)	.00	.00
1630.005	Accumulated Depr Seaplane	(193,705.35)	(186,874.00)	(6,831.35)	(3.66)
1630.006	Accumulated Depr Work Flt	(474,713.65)	(470,107.45)	(4,606.20)	(.98)
1630.007	Accumulated Depr Sealing	(1,727,647.95)	(1,635,166.11)	(92,481.84)	(5.66)
1630.008	Accumulated Depr Port Fac	(195,001.44)	(195,001.44)	.00	.00
1630.009	Accumulated Depr Thomsen	(1,399,913.62)	(1,263,336.70)	(136,576.92)	(10.81)
1630.010	Parking Lots	(15,840.00)	(13,920.00)	(1,920.00)	(13.79)
1630.011	Accumulated Depreciation Fish Waste Boat	(100,993.58)	(74,061.98)	(26,931.60)	(36.36)
<b>1630 - Totals</b>		<b>(\$13,542,581.82)</b>	<b>(\$12,253,173.90)</b>	<b>(\$1,289,407.92)</b>	<b>(10.52%)</b>
<b>1640</b>					
1640.000	Accumulated Depr Building	(399,285.59)	(386,158.19)	(13,127.40)	(3.40)
<b>1640 - Totals</b>		<b>(\$399,285.59)</b>	<b>(\$386,158.19)</b>	<b>(\$13,127.40)</b>	<b>(3.40%)</b>
<b>1650</b>					
1650.000	Accumulated Depr Equipmnt	(241,404.71)	(236,453.70)	(4,951.01)	(2.09)
<b>1650 - Totals</b>		<b>(\$241,404.71)</b>	<b>(\$236,453.70)</b>	<b>(\$4,951.01)</b>	<b>(2.09%)</b>
<b>1800</b>					
1800.060	2013 Debt Serv Reserve Fd	331,619.10	326,121.29	5,497.81	1.69
<b>1800 - Totals</b>		<b>\$331,619.10</b>	<b>\$326,121.29</b>	<b>\$5,497.81</b>	<b>1.69%</b>



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Enterprise Funds</b>					
<b>Fund 240 - Harbor Fund</b>					
<b>ASSETS</b>					
<b>1825</b>					
1825.000	Deferred Outflow Pension	239,967.00	130,668.00	109,299.00	83.65
<b>1825 - Totals</b>		<b>\$239,967.00</b>	<b>\$130,668.00</b>	<b>\$109,299.00</b>	<b>83.65%</b>
<b>ASSETS TOTALS</b>		<b>\$29,839,187.10</b>	<b>\$25,950,929.59</b>	<b>\$3,888,257.51</b>	<b>14.98%</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
<b>2025</b>					
2025.000	Interfund Payable	.00	100,000.00	(100,000.00)	(100.00)
<b>2025 - Totals</b>		<b>\$0.00</b>	<b>\$100,000.00</b>	<b>(\$100,000.00)</b>	<b>(100.00%)</b>
<b>2060</b>					
2060.000	Compensated Absences Pay.	55,046.78	46,851.58	8,195.20	17.49
<b>2060 - Totals</b>		<b>\$55,046.78</b>	<b>\$46,851.58</b>	<b>\$8,195.20</b>	<b>17.49%</b>
<b>2200</b>					
2200.001	Interest Payable-Bonds	14,416.68	23,583.36	(9,166.68)	(38.87)
<b>2200 - Totals</b>		<b>\$14,416.68</b>	<b>\$23,583.36</b>	<b>(\$9,166.68)</b>	<b>(38.87%)</b>
<b>2500</b>					
2500.017	2013 Bond Series 1	3,420,000.00	3,565,000.00	(145,000.00)	(4.07)
2500.019	Premium on 2013 Bonds	491,586.16	522,311.16	(30,725.00)	(5.88)
2500.500	Notes Payable-State	544,177.88	589,526.03	(45,348.15)	(7.69)
2500.900	Net Pension Liability	1,030,314.00	741,203.00	289,111.00	39.01
<b>2500 - Totals</b>		<b>\$5,486,078.04</b>	<b>\$5,418,040.19</b>	<b>\$68,037.85</b>	<b>1.26%</b>
<b>2700</b>					
2700.300	Deferred Inflow Pension	11,485.00	13,122.00	(1,637.00)	(12.48)
<b>2700 - Totals</b>		<b>\$11,485.00</b>	<b>\$13,122.00</b>	<b>(\$1,637.00)</b>	<b>(12.48%)</b>
<b>LIABILITIES TOTALS</b>		<b>\$5,567,026.50</b>	<b>\$5,601,597.13</b>	<b>(\$34,570.63)</b>	<b>(0.62%)</b>
<b>FUND EQUITY</b>					
<b>2800</b>					
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
2800.003	Contributed Cap.-Local	698,765.18	698,765.18	.00	.00
<b>2800 - Totals</b>		<b>\$7,584,146.30</b>	<b>\$7,584,146.30</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2900</b>					
2900.010	Reserve for Encumbrances	1,997.25	1,997.25	.00	.00
<b>2900 - Totals</b>		<b>\$1,997.25</b>	<b>\$1,997.25</b>	<b>\$0.00</b>	<b>0.00%</b>



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Enterprise Funds</b>				
Fund	<b>240 - Harbor Fund</b>				
	<b>FUND EQUITY</b>				
<b>2910</b>					
2910.140	Designated-Capital Project	(48,000.00)	(48,000.00)	.00	.00
2910.240	Designated-Rate Stabilization	1,200,000.00	.00	1,200,000.00	+++
	<b>2910 - Totals</b>	<b>\$1,152,000.00</b>	<b>(\$48,000.00)</b>	<b>\$1,200,000.00</b>	<b>2,500.00%</b>
<b>2920</b>					
2920.000	Undesignated/Re. Earnings	17,807,817.99	13,303,955.44	4,503,862.55	33.85
2920.500	Post Soft Close Entries	208,314.00	208,314.00	.00	.00
	<b>2920 - Totals</b>	<b>\$18,016,131.99</b>	<b>\$13,512,269.44</b>	<b>\$4,503,862.55</b>	<b>33.33%</b>
<b>2965</b>					
2965.000	P/Y Encumbrance Control	(1,997.25)	(1,997.25)	.00	.00
	<b>2965 - Totals</b>	<b>(\$1,997.25)</b>	<b>(\$1,997.25)</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$26,752,278.29</b>	<b>\$21,048,415.74</b>	<b>\$5,703,862.55</b>	<b>27.10%</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(1,932,450.98)			
	Fund Expenses	4,412,568.67			
	<b>FUND EQUITY TOTALS</b>	<b>\$24,272,160.60</b>	<b>\$21,048,415.74</b>	<b>\$3,223,744.86</b>	<b>15.32%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$29,839,187.10</b>	<b>\$26,650,012.87</b>	<b>\$3,189,174.23</b>	<b>11.97%</b>
Fund	<b>240 - Harbor Fund Totals</b>	<b>\$0.00</b>	<b>(\$699,083.28)</b>	<b>\$699,083.28</b>	<b>100.00%</b>
Fund Type	<b>Enterprise Funds Totals</b>	<b>\$0.00</b>	<b>(\$699,083.28)</b>	<b>\$699,083.28</b>	<b>100.00%</b>
Fund Category	<b>Proprietary Funds Totals</b>	<b>\$0.00</b>	<b>(\$699,083.28)</b>	<b>\$699,083.28</b>	<b>100.00%</b>
	<b>Grand Totals</b>	<b>\$0.00</b>	<b>(\$699,083.28)</b>	<b>\$699,083.28</b>	<b>100.00%</b>



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account




























Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Capital Projects Funds</b>				
Fund	<b>750 - Capital Project-Harbor</b>				
	<b>ASSETS</b>				
<b>1030</b>					
1030.100	Investment-Central Trea.	2,082,030.84	400,066.40	1,681,964.44	420.42
	<b>1030 - Totals</b>	\$2,082,030.84	\$400,066.40	\$1,681,964.44	420.42%
<b>1590</b>					
1590.000	Construction in Progress	73.22	5,767,149.45	(5,767,076.23)	(100.00)
	<b>1590 - Totals</b>	\$73.22	\$5,767,149.45	(\$5,767,076.23)	(100.00%)
	<b>ASSETS TOTALS</b>	\$2,082,104.06	\$6,167,215.85	(\$4,085,111.79)	(66.24%)
	<b>LIABILITIES AND FUND EQUITY</b>				
	<b>LIABILITIES</b>				
<b>2023</b>					
2023.000	Retainage Payable	215,746.52	252,324.80	(36,578.28)	(14.50)
	<b>2023 - Totals</b>	\$215,746.52	\$252,324.80	(\$36,578.28)	(14.50%)
	<b>LIABILITIES TOTALS</b>	\$215,746.52	\$252,324.80	(\$36,578.28)	(14.50%)
	<b>FUND EQUITY</b>				
<b>2910</b>					
2910.140	Designated-Capital Projct	121,151.95	121,151.95	.00	.00
	<b>2910 - Totals</b>	\$121,151.95	\$121,151.95	\$0.00	0.00%
<b>2920</b>					
2920.000	Undesignated/Re. Earnings	20,885.29	5,825,674.34	(5,804,789.05)	(99.64)
	<b>2920 - Totals</b>	\$20,885.29	\$5,825,674.34	(\$5,804,789.05)	(99.64%)
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	\$142,037.24	\$5,946,826.29	(\$5,804,789.05)	(97.61%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(1,988,509.43)			
	Fund Expenses	264,189.13			
	<b>FUND EQUITY TOTALS</b>	\$1,866,357.54	\$5,946,826.29	(\$4,080,468.75)	(68.62%)
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	\$2,082,104.06	\$6,199,151.09	(\$4,117,047.03)	(66.41%)
Fund	<b>750 - Capital Project-Harbor Totals</b>	\$0.00	(\$31,935.24)	\$31,935.24	100.00%
Fund Type	<b>Capital Projects Funds Totals</b>	\$0.00	(\$31,935.24)	\$31,935.24	100.00%
Fund Category	<b>Proprietary Funds Totals</b>	\$0.00	(\$31,935.24)	\$31,935.24	100.00%
	<b>Grand Totals</b>	\$0.00	(\$31,935.24)	\$31,935.24	100.00%

## Airport Terminal Fund

### Financial Analysis

As Of, And For the 9-Month Period Ending March 31, 2018

### Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
<b>Revenue</b>	339,985	 Higher than Prior Year	 Less Than Plan	 PFC's approved later than anticipated
<b>Appropriated Outlays vs. Actual Outlays</b> (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	56,421	n/a	Under budget 	n/a
<b>Earnings Before Interest and Depreciation</b> (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)	64,903	 Higher than Prior Year	 Less Than Plan	No PFC's collected 
<b>Net Income</b> (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)	(49,220)	 Higher than Prior Year	 Less Than Plan	Net income better than prior year, but still negative 
<b>Asset Replacement</b> (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> ))	(49,220)	 Less Than Last Year	 Less Than Plan	Will have to rely on debt for asset (building) renovation. Few sources of revenue mean that bonding is limited. 
<b>Total Working Capital</b> (What total resources are available in the fund)	943,954	 Higher than Prior Year	 Met Plan	
<b>Working Capital For Capital Projects</b> (Of the fund's total resources, how much has been already appropriated for CAPEX)	255,252	 Less Than Last Year	 Met Plan	Spending down available CAPEX funding 
<b>Undesignated Working Capital</b> (How much of the fund's resources are available?)	634,805	 Less Than Last Year		Needed for infrastructure improvement and emergency repairs 
<b>Days Cash on Hand, Total Working Capital</b> (How many days of operations would be covered by our total working capital if no more revenue were generated)	939	 Less Than Last Year	 Exceeded Plan	Watch trend 
<b>Days Cash on Hand, Undesignated Working Capital</b> (How many days of operations would the fund's fairly liquid assets cover?)	632	 Less Than Last Year	 Exceeded Plan	Watch trend 



As of quarter 3 of FY2018 the Airport Terminal Fund was performing better than the prior year (higher revenue, lower expenditures), however, as it had been anticipated that PFC collections would begin earlier in the year, revenue is short of what was planned. Overall, the Airport Terminal is generating cash above what is spent, however, when factoring in depreciation, net income becomes negative, which indicates that the fund is not generating enough revenue to cover asset replacement. The fund has working capital available, however given the cost of renovating the ageing building, it is not enough. In addition, without identifying new sources of revenue, renovation options are limited by the amount of cash we will be able to borrow through bonding.

City and Borough of Sitka  
Airport Terminal Fund  
Financial Statements  
For The Twelve-Month Period Ending June 30, 2018  
(Unaudited)

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.00%)	Variance To FY2018 Plan
<b>Revenue:</b>									
Leases	98,354	94,719	94,719	-	287,792	286,992	800	295,369	(7,577)
Other Operating Revenue	<u>17,911</u>	<u>22,790</u>	<u>11,492</u>	<u>-</u>	<u>52,193</u>	<u>44,740</u>	<u>7,453</u>	<u>232,784</u>	<u>(180,591)</u>
						-			
<b>Total Revenue:</b>	<b>116,265</b>	<b>117,509</b>	<b>106,211</b>	<b>-</b>	<b>339,985</b>	<b>331,732</b>	<b>8,253</b>	<b>528,152</b>	<b>(188,167)</b>
<b>Cost of Sales:</b>									
Operations	79,020	93,028	103,034	-	275,082	291,351	16,269	331,503	56,421
Depreciation	<u>42,575</u>	<u>42,575</u>	<u>42,575</u>	<u>-</u>	<u>127,725</u>	<u>291,351</u>	<u>163,626</u>	<u>127,725</u>	<u>-</u>
<b>Total Cost of Sales:</b>	<b>121,595</b>	<b>135,603</b>	<b>145,609</b>	<b>-</b>	<b>402,807</b>	<b>582,702</b>	<b>179,895</b>	<b>459,228</b>	<b>56,421</b>
<b>Gross Margin:</b>	<b>(5,330)</b> <b>-4.58%</b>	<b>(18,094)</b> <b>-15.40%</b>	<b>(39,398)</b> <b>-37.09%</b>	<b>-</b>	<b>(62,822)</b> <b>-18.48%</b>	<b>(250,970)</b> <b>-75.65%</b>	<b>(171,642)</b> <b>-2079.73%</b>	<b>68,924</b> <b>13.05%</b>	<b>(131,746)</b> <b>-31.53%</b>
<b>Selling and Administrative Expenses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Earnings Before Interest (EBI):</b>	<b>(5,330)</b> <b>-4.58%</b>	<b>(18,094)</b> <b>-15.40%</b>	<b>(39,398)</b> <b>-37.09%</b>	<b>-</b>	<b>(62,822)</b> <b>-18.48%</b>	<b>(250,970)</b> <b>-75.65%</b>	<b>188,148</b> <b>2279.73%</b>	<b>68,924</b> <b>13.05%</b>	<b>(131,746)</b> <b>-31.53%</b>
<b>Non-operating Revenue and Expense:</b>									
Interest and Non-Operating Revenue:	4,892	4,638	4,072	-	13,602	14,386	(784)	15,000	(1,398)
Interest Expense:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Non-operating Revenue &amp; Expense:</b>	<b>4,892</b>	<b>4,638</b>	<b>4,072</b>	<b>-</b>	<b>13,602</b>	<b>14,386</b>	<b>(784)</b>	<b>15,000</b>	<b>(1,398)</b>
<b>Net Income:</b>	<b>(438)</b> <b>-0.38%</b>	<b>(13,456)</b> <b>-11.45%</b>	<b>(35,326)</b> <b>-33.26%</b>	<b>-</b>	<b>(49,220)</b> <b>-14.48%</b>	<b>(236,584)</b> <b>-71.32%</b>	<b>187,364</b> <b>2270.23%</b>	<b>83,924</b> <b>15.89%</b>	<b>(133,144)</b> <b>-30.37%</b>
<b>Earnings Before Interest and Depreciation (EBIDA):</b>	<b>37,245</b> <b>32.03%</b>	<b>24,481</b> <b>20.83%</b>	<b>3,177</b> <b>2.99%</b>	<b>-</b>	<b>64,903</b> <b>19.09%</b>	<b>40,381</b> <b>12.17%</b>	<b>351,774</b> <b>4262.34%</b>	<b>196,649</b> <b>37.23%</b>	<b>(131,746)</b> <b>-18.14%</b>
<b>Debt Principal Coverage</b>									
Simple Cash Flow (Net Income Plus Depreciation)	42,137	29,119	7,249	-	78,505	64,236	14,269	211,649	(133,144)
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>42,137</u>	<u>29,119</u>	<u>7,249</u>	<u>-</u>	<u>78,505</u>	<u>64,236</u>	<u>14,269</u>	<u>211,649</u>	<u>(133,144)</u>
<b>Debt Principal Coverage Percentage</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>		<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>0.00%</b>
<b>Simple Asset Replacement Coverage</b>									
Debt Principal Coverage Surplus/Deficit (From Above)	42,137	29,119	7,249	-	78,505	64,236	14,269	211,649	(133,144)
Depreciation	<u>42,575</u>	<u>42,575</u>	<u>42,575</u>	<u>-</u>	<u>127,725</u>	<u>84,948</u>	<u>42,777</u>	<u>127,725</u>	<u>-</u>
<b>Cash Accumulated For/(Taken From) Asset Replacement</b>	<b>(438)</b>	<b>(13,456)</b>	<b>(35,326)</b>	<b>-</b>	<b>(49,220)</b>	<b>(20,712)</b>	<b>(28,508)</b>	<b>83,924</b>	<b>(133,144)</b>

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.00%)	Variance To FY2018 Plan
<b>Working Capital</b>									
<b>Cash Flow:</b>									
Net Income Plus Depreciation Less Principal	42,137	29,119	7,249	-	78,505	64,236	14,269	211,649	(133,144)
CapEx, Accruals, and other Balance Sheet Changes	(22,147)	(17,235)	(529)	-	(39,911)	(28,689)	(11,222)	(39,911)	-
<b>Increase in (Decrease in) Working Capital</b>	<b>19,990</b>	<b>11,884</b>	<b>6,720</b>	<b>-</b>	<b>38,594</b>	<b>35,547</b>	<b>3,047</b>	<b>171,738</b>	<b>(133,144)</b>
<b>Plus Beginning Total Working Capital</b>	<b>905,360</b>	<b>925,350</b>	<b>937,234</b>	<b>-</b>	<b>905,360</b>	<b>891,860</b>	<b>13,500</b>	<b>905,360</b>	<b>-</b>
<b>Equals Ending Total Working Capital:</b>	<b>925,350</b>	<b>937,234</b>	<b>943,954</b>	<b>-</b>	<b>943,954</b>	<b>927,407</b>	<b>16,547</b>	<b>1,077,098</b>	<b>(133,144)</b>
<b>Working Capital Detail:</b>									
Repair Reserve (1% of PPE):	53,897	53,897	53,897	-	53,897				
Working Capital Designated for CapEx	276,954	257,820	255,252	-	255,252				
Undesignated Working Capital	594,499	625,517	634,805	-	634,805				
<b>Total Working Capital:</b>	<b>925,350</b>	<b>937,234</b>	<b>943,954</b>	<b>-</b>	<b>943,954</b>				
<b>Days On Hand Annual Cash Outlays in:</b>									
Total Working Capital:	1,068.57	919.32	835.99	-	939.38				
Total Working Capital Less Repair Reserve:	1,006.33	866.45	788.26	-	885.75				
Undesignated Working Capital	686.51	613.56	562.20	-	631.73				
<b>Working Capital Calculation:</b>									
Current Assets	925,350	937,324	943,954	-	943,954				
Current Liabilities	-	-	-	-	-				
CPLTD	-	-	-	-	-				
<b>Total Working Capital</b>	<b>925,350</b>	<b>937,324</b>	<b>943,954</b>	<b>-</b>	<b>943,954</b>				

Project	FY2018 Appropriations	Cash	State Grant A/R	Federal Grant A/R	Federal Loan A/R	Construction In Progress 6/30/2017	Advertising Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses
90736 - Airport Baggage and TSA Improvemen	\$ (264,467.51)	\$ (14,337.75)	\$ -	\$ 14,337.75	\$ -	\$ 182,723.91	\$ 60.80	\$ -	\$ 16,155.38
90835 - Sitka Airport Terminal Improvements	\$ 264,467.51	\$ 226,497.45	\$ -	\$ 16,244.94	\$ -	\$ -	\$ -	\$ 30,188.96	\$ 22,118.85
	\$ -	\$ 12,509.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ 224,669.47	\$ -	\$ 30,582.69	\$ -	\$ 182,723.91	\$ 60.80	\$ 30,188.96	\$ 38,274.23

Project	Total Expenses	Construction					
		In Progress 6/30/2018	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90736 - Airport Baggage and TSA Improvements	\$ 16,216.18	\$ 182,723.91	\$ 182,723.91	\$ -	\$ -	\$ -	\$ -
90835 - Sitka Airport Terminal Improvements	\$ 52,307.81	\$ -	\$ 242,742.39	\$ -	\$ -	\$ -	\$ 242,742.39
	\$ -	\$ -	\$ 12,509.77	\$ -	\$ -	\$ -	\$ 12,509.77
Totals:	\$ 68,523.99	\$ 182,723.91	\$ 437,976.07	\$ -	\$ -	\$ -	\$ 255,252.16



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 250 - Airport Terminal Building</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 340 - Operating Revenue</b>							
<b>3451</b>							
3451.000	Terminal Leases	393,825.00	31,573.09	287,792.22	106,032.78	73	286,991.91
	<b>3451 - Totals</b>	<b>\$393,825.00</b>	<b>\$31,573.09</b>	<b>\$287,792.22</b>	<b>\$106,032.78</b>	<b>73%</b>	<b>\$286,991.91</b>
<b>3454</b>							
3454.000	Concessions	378.00	.00	.00	378.00	0	360.00
	<b>3454 - Totals</b>	<b>\$378.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$378.00</b>	<b>0%</b>	<b>\$360.00</b>
	<b>Department 340 - Operating Revenue Totals</b>	<b>\$394,203.00</b>	<b>\$31,573.09</b>	<b>\$287,792.22</b>	<b>\$106,410.78</b>	<b>73%</b>	<b>\$287,351.91</b>
<b>Department 350 - Non-Operating Revenue</b>							
<b>3501</b>							
3501.010	Driver Facility Charges	60,000.00	.00	52,192.86	7,807.14	87	44,376.00
3501.011	Passenger Facility Chg	250,000.00	.00	.00	250,000.00	0	4.39
	<b>3501 - Totals</b>	<b>\$310,000.00</b>	<b>\$0.00</b>	<b>\$52,192.86</b>	<b>\$257,807.14</b>	<b>17%</b>	<b>\$44,380.39</b>
	<b>Department 350 - Non-Operating Revenue Totals</b>	<b>\$310,000.00</b>	<b>\$0.00</b>	<b>\$52,192.86</b>	<b>\$257,807.14</b>	<b>17%</b>	<b>\$44,380.39</b>
<b>Department 360 - Uses of Prop &amp; Investment</b>							
<b>3610</b>							
3610.000	Interest Income	20,000.00	1,636.66	13,601.84	6,398.16	68	14,386.22
	<b>3610 - Totals</b>	<b>\$20,000.00</b>	<b>\$1,636.66</b>	<b>\$13,601.84</b>	<b>\$6,398.16</b>	<b>68%</b>	<b>\$14,386.22</b>
	<b>Department 360 - Uses of Prop &amp; Investment Totals</b>	<b>\$20,000.00</b>	<b>\$1,636.66</b>	<b>\$13,601.84</b>	<b>\$6,398.16</b>	<b>68%</b>	<b>\$14,386.22</b>
	<b>Division 300 - Revenue Totals</b>	<b>\$724,203.00</b>	<b>\$33,209.75</b>	<b>\$353,586.92</b>	<b>\$370,616.08</b>	<b>49%</b>	<b>\$346,118.52</b>
	<b>REVENUE TOTALS</b>	<b>\$724,203.00</b>	<b>\$33,209.75</b>	<b>\$353,586.92</b>	<b>\$370,616.08</b>	<b>49%</b>	<b>\$346,118.52</b>
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 630 - Operations</b>							
<b>5203</b>							
5203.001	Electric	68,000.00	7,149.76	50,123.60	17,876.40	74	54,952.01
5203.005	Heating Fuel	15,000.00	2,110.21	14,139.96	860.04	94	10,877.26
	<b>5203 - Totals</b>	<b>\$83,000.00</b>	<b>\$9,259.97</b>	<b>\$64,263.56</b>	<b>\$18,736.44</b>	<b>77%</b>	<b>\$65,829.27</b>
<b>5204</b>							
5204.000	Telephone	3,700.00	357.75	3,006.69	693.31	81	2,608.28
	<b>5204 - Totals</b>	<b>\$3,700.00</b>	<b>\$357.75</b>	<b>\$3,006.69</b>	<b>\$693.31</b>	<b>81%</b>	<b>\$2,608.28</b>
<b>5205</b>							
5205.000	Insurance	6,000.00	656.28	5,927.08	72.92	99	4,936.60
	<b>5205 - Totals</b>	<b>\$6,000.00</b>	<b>\$656.28</b>	<b>\$5,927.08</b>	<b>\$72.92</b>	<b>99%</b>	<b>\$4,936.60</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	<b>Proprietary Funds</b>						
Fund Type	<b>Enterprise Funds</b>						
Fund	<b>250 - Airport Terminal Building</b>						
	<b>EXPENSE</b>						
Division	<b>600 - Operations</b>						
Department	<b>630 - Operations</b>						
<b>5206</b>							
5206.000	Supplies	1,000.00	.00	.00	1,000.00	0	.00
	<b>5206 - Totals</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5208</b>							
5208.000	Bldg Repair & Maint	132,000.00	25,026.82	54,345.44	77,654.56	41	58,258.34
	<b>5208 - Totals</b>	<b>\$132,000.00</b>	<b>\$25,026.82</b>	<b>\$54,345.44</b>	<b>\$77,654.56</b>	<b>41%</b>	<b>\$58,258.34</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	91,086.00	5,964.94	54,341.28	36,744.72	60	54,588.98
	<b>5212 - Totals</b>	<b>\$91,086.00</b>	<b>\$5,964.94</b>	<b>\$54,341.28</b>	<b>\$36,744.72</b>	<b>60%</b>	<b>\$54,588.98</b>
<b>5214</b>							
5214.000	Interdepartment Services	115,718.00	9,119.49	82,170.21	33,547.79	71	95,805.05
	<b>5214 - Totals</b>	<b>\$115,718.00</b>	<b>\$9,119.49</b>	<b>\$82,170.21</b>	<b>\$33,547.79</b>	<b>71%</b>	<b>\$95,805.05</b>
<b>5227</b>							
5227.002	Rent-Equipment	7,800.00	.00	9,273.47	(1,473.47)	119	8,049.74
	<b>5227 - Totals</b>	<b>\$7,800.00</b>	<b>\$0.00</b>	<b>\$9,273.47</b>	<b>(\$1,473.47)</b>	<b>119%</b>	<b>\$8,049.74</b>
<b>5230</b>							
5230.000	Bad Debts	.00	.00	120.00	(120.00)	+++	.00
	<b>5230 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$120.00</b>	<b>(\$120.00)</b>	<b>+++</b>	<b>\$0.00</b>
<b>5231</b>							
5231.000	Credit Card Expense	1,700.00	133.20	1,634.42	65.58	96	1,274.99
	<b>5231 - Totals</b>	<b>\$1,700.00</b>	<b>\$133.20</b>	<b>\$1,634.42</b>	<b>\$65.58</b>	<b>96%</b>	<b>\$1,274.99</b>
	Department <b>630 - Operations Totals</b>	<b>\$442,004.00</b>	<b>\$50,518.45</b>	<b>\$275,082.15</b>	<b>\$166,921.85</b>	<b>62%</b>	<b>\$291,351.25</b>
	Department <b>680 - Transfer to Other Funds</b>						
<b>7200</b>							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	73,740.07
	<b>7200 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$73,740.07</b>
	Department <b>680 - Transfer to Other Funds Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$73,740.07</b>
	Division <b>600 - Operations Totals</b>	<b>\$442,004.00</b>	<b>\$50,518.45</b>	<b>\$275,082.15</b>	<b>\$166,921.85</b>	<b>62%</b>	<b>\$365,091.32</b>



# 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 <b>Proprietary Funds</b>							
Fund Type <b>Enterprise Funds</b>							
Fund <b>250 - Airport Terminal Building</b>							
EXPENSE							
Division <b>640 - Depreciation/Amortization</b>							
<b>6205</b>							
6205.000	Depreciation-Buildings	.00	10,997.37	98,976.33	(98,976.33)	+++	98,674.20
	<b>6205 - Totals</b>	\$0.00	\$10,997.37	\$98,976.33	(\$98,976.33)	+++	\$98,674.20
<b>6206</b>							
6206.000	Depreciation-Machinery	.00	3,194.27	28,748.43	(28,748.43)	+++	28,748.43
	<b>6206 - Totals</b>	\$0.00	\$3,194.27	\$28,748.43	(\$28,748.43)	+++	\$28,748.43
	Division <b>640 - Depreciation/Amortization Totals</b>	\$0.00	\$14,191.64	\$127,724.76	(\$127,724.76)	+++	\$127,422.63
Division <b>680 - Transfers Between Funds</b>							
<b>7200</b>							
7200.000	Interfund Transfers Out	280,593.00	.00	280,593.00	.00	100	.00
	<b>7200 - Totals</b>	\$280,593.00	\$0.00	\$280,593.00	\$0.00	100%	\$0.00
	Division <b>680 - Transfers Between Funds Totals</b>	\$280,593.00	\$0.00	\$280,593.00	\$0.00	100%	\$0.00
	<b>EXPENSE TOTALS</b>	\$722,597.00	\$64,710.09	\$683,399.91	\$39,197.09	95%	\$492,513.95
Fund <b>250 - Airport Terminal Building Totals</b>							
	REVENUE TOTALS	724,203.00	33,209.75	353,586.92	370,616.08	49%	346,118.52
	EXPENSE TOTALS	722,597.00	64,710.09	683,399.91	39,197.09	95%	492,513.95
Fund <b>250 - Airport Terminal Building</b>	Net Gain (Loss)	\$1,606.00	(\$31,500.34)	(\$329,812.99)	(\$331,418.99)	(20,536%)	(\$146,395.43)
Fund Type <b>Enterprise Funds Totals</b>							
	REVENUE TOTALS	724,203.00	33,209.75	353,586.92	370,616.08	49%	346,118.52
	EXPENSE TOTALS	722,597.00	64,710.09	683,399.91	39,197.09	95%	492,513.95
Fund Type <b>Enterprise Funds</b>	Net Gain (Loss)	\$1,606.00	(\$31,500.34)	(\$329,812.99)	(\$331,418.99)	(20,536%)	(\$146,395.43)
Fund Category <b>Proprietary Funds Totals</b>							
	REVENUE TOTALS	724,203.00	33,209.75	353,586.92	370,616.08	49%	346,118.52
	EXPENSE TOTALS	722,597.00	64,710.09	683,399.91	39,197.09	95%	492,513.95
Fund Category <b>Proprietary Funds</b>	Net Gain (Loss)	\$1,606.00	(\$31,500.34)	(\$329,812.99)	(\$331,418.99)	(20,536%)	(\$146,395.43)
Grand Totals							
	REVENUE TOTALS	724,203.00	33,209.75	353,586.92	370,616.08	49%	346,118.52
	EXPENSE TOTALS	722,597.00	64,710.09	683,399.91	39,197.09	95%	492,513.95
	Grand Total Net Gain (Loss)	\$1,606.00	(\$31,500.34)	(\$329,812.99)	(\$331,418.99)	(20,536%)	(\$146,395.43)





# 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
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Capital Projects Funds</b>							
<b>Fund 760 - Capital Project-Airport T</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 315 - Federal Revenue</b>							
<b>3151</b>							
3151.003	Grant Revenue	.00	30,582.69	30,582.69	(30,582.69)	+++	.00
	<b>3151 - Totals</b>	<b>\$0.00</b>	<b>\$30,582.69</b>	<b>\$30,582.69</b>	<b>(\$30,582.69)</b>	<b>+++</b>	<b>\$0.00</b>
	Department <b>315 - Federal Revenue Totals</b>	<b>\$0.00</b>	<b>\$30,582.69</b>	<b>\$30,582.69</b>	<b>(\$30,582.69)</b>	<b>+++</b>	<b>\$0.00</b>
<b>Department 370 - Interfund Billings</b>							
<b>3701</b>							
3701.250	Air Term Interfund Bill	.00	.00	.00	.00	+++	11,866.12
	<b>3701 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$11,866.12</b>
	Department <b>370 - Interfund Billings Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$11,866.12</b>
<b>Department 390 - Cash Basis Receipts</b>							
<b>3950</b>							
3950.250	Transfer In Airport Term	280,953.00	.00	280,593.00	360.00	100	73,740.07
	<b>3950 - Totals</b>	<b>\$280,953.00</b>	<b>\$0.00</b>	<b>\$280,593.00</b>	<b>\$360.00</b>	<b>100%</b>	<b>\$73,740.07</b>
	Department <b>390 - Cash Basis Receipts Totals</b>	<b>\$280,953.00</b>	<b>\$0.00</b>	<b>\$280,593.00</b>	<b>\$360.00</b>	<b>100%</b>	<b>\$73,740.07</b>
	Division <b>300 - Revenue Totals</b>	<b>\$280,953.00</b>	<b>\$30,582.69</b>	<b>\$311,175.69</b>	<b>(\$30,222.69)</b>	<b>111%</b>	<b>\$85,606.19</b>
	<b>REVENUE TOTALS</b>	<b>\$280,953.00</b>	<b>\$30,582.69</b>	<b>\$311,175.69</b>	<b>(\$30,222.69)</b>	<b>111%</b>	<b>\$85,606.19</b>
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 630 - Operations</b>							
<b>5212</b>							
5212.000	Contracted/Purchased Serv	466,579.18	22,653.11	30,188.96	436,390.22	6	14,428.50
	<b>5212 - Totals</b>	<b>\$466,579.18</b>	<b>\$22,653.11</b>	<b>\$30,188.96</b>	<b>\$436,390.22</b>	<b>6%</b>	<b>\$14,428.50</b>
<b>5214</b>							
5214.000	Interdepartment Services	.00	10,497.29	38,274.23	(38,274.23)	+++	9,703.83
	<b>5214 - Totals</b>	<b>\$0.00</b>	<b>\$10,497.29</b>	<b>\$38,274.23</b>	<b>(\$38,274.23)</b>	<b>+++</b>	<b>\$9,703.83</b>
<b>5226</b>							
5226.000	Advertising	.00	.00	60.80	(60.80)	+++	.00
	<b>5226 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$60.80</b>	<b>(\$60.80)</b>	<b>+++</b>	<b>\$0.00</b>
	Department <b>630 - Operations Totals</b>	<b>\$466,579.18</b>	<b>\$33,150.40</b>	<b>\$68,523.99</b>	<b>\$398,055.19</b>	<b>15%</b>	<b>\$24,132.33</b>
	Division <b>600 - Operations Totals</b>	<b>\$466,579.18</b>	<b>\$33,150.40</b>	<b>\$68,523.99</b>	<b>\$398,055.19</b>	<b>15%</b>	<b>\$24,132.33</b>
	<b>EXPENSE TOTALS</b>	<b>\$466,579.18</b>	<b>\$33,150.40</b>	<b>\$68,523.99</b>	<b>\$398,055.19</b>	<b>15%</b>	<b>\$24,132.33</b>
<b>Fund 760 - Capital Project-Airport T Totals</b>							



# 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	<b>Proprietary Funds</b>						
Fund Type	<b>Capital Projects Funds</b>						
	REVENUE TOTALS	280,953.00	30,582.69	311,175.69	(30,222.69)	111%	85,606.19
	EXPENSE TOTALS	466,579.18	33,150.40	68,523.99	398,055.19	15%	24,132.33
Fund	<b>760 - Capital Project-Airport T</b> Net Gain (Loss)	(\$185,626.18)	(\$2,567.71)	\$242,651.70	\$428,277.88	(131%)	\$61,473.86
Fund Type	<b>Capital Projects Funds</b> Totals						
	REVENUE TOTALS	280,953.00	30,582.69	311,175.69	(30,222.69)	111%	85,606.19
	EXPENSE TOTALS	466,579.18	33,150.40	68,523.99	398,055.19	15%	24,132.33
Fund Type	<b>Capital Projects Funds</b> Net Gain (Loss)	(\$185,626.18)	(\$2,567.71)	\$242,651.70	\$428,277.88	(131%)	\$61,473.86
Fund Category	<b>Proprietary Funds</b> Totals						
	REVENUE TOTALS	280,953.00	30,582.69	311,175.69	(30,222.69)	111%	85,606.19
	EXPENSE TOTALS	466,579.18	33,150.40	68,523.99	398,055.19	15%	24,132.33
Fund Category	<b>Proprietary Funds</b> Net Gain (Loss)	(\$185,626.18)	(\$2,567.71)	\$242,651.70	\$428,277.88	(131%)	\$61,473.86
	Grand Totals						
	REVENUE TOTALS	280,953.00	30,582.69	311,175.69	(30,222.69)	111%	85,606.19
	EXPENSE TOTALS	466,579.18	33,150.40	68,523.99	398,055.19	15%	24,132.33
	Grand Total Net Gain (Loss)	(\$185,626.18)	(\$2,567.71)	\$242,651.70	\$428,277.88	(131%)	\$61,473.86



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Enterprise Funds</b>				
Fund	<b>250 - Airport Terminal Building</b>				
	<b>ASSETS</b>				
<b>1027</b>					
1027.000	Change in FMV-Investments	766.00	21,812.00	(21,046.00)	(96.49)
<b>1027 - Totals</b>		<b>\$766.00</b>	<b>\$21,812.00</b>	<b>(\$21,046.00)</b>	<b>(96.49%)</b>
<b>1030</b>					
1030.100	Investment-Central Trea.	668,790.69	928,407.50	(259,616.81)	(27.96)
<b>1030 - Totals</b>		<b>\$668,790.69</b>	<b>\$928,407.50</b>	<b>(\$259,616.81)</b>	<b>(27.96%)</b>
<b>1050</b>					
1050.000	Accts Rec.-Misc Billing	19,145.42	(43,931.21)	63,076.63	143.58
<b>1050 - Totals</b>		<b>\$19,145.42</b>	<b>(\$43,931.21)</b>	<b>\$63,076.63</b>	<b>143.58%</b>
<b>1200</b>					
1200.020	Prepaid Insurance	1,968.87	1,318.91	649.96	49.28
<b>1200 - Totals</b>		<b>\$1,968.87</b>	<b>\$1,318.91</b>	<b>\$649.96</b>	<b>49.28%</b>
<b>1540</b>					
1540.000	Buildings	4,574,191.94	4,574,191.94	.00	.00
<b>1540 - Totals</b>		<b>\$4,574,191.94</b>	<b>\$4,574,191.94</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1550</b>					
1550.000	Machinery & Equipment	632,790.80	632,790.80	.00	.00
<b>1550 - Totals</b>		<b>\$632,790.80</b>	<b>\$632,790.80</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1640</b>					
1640.000	Accumulated Depr Building	(2,693,309.41)	(2,561,038.82)	(132,270.59)	(5.16)
<b>1640 - Totals</b>		<b>(\$2,693,309.41)</b>	<b>(\$2,561,038.82)</b>	<b>(\$132,270.59)</b>	<b>(5.16%)</b>
<b>1650</b>					
1650.000	Accumulated Depr Equipmnt	(309,723.90)	(271,392.66)	(38,331.24)	(14.12)
<b>1650 - Totals</b>		<b>(\$309,723.90)</b>	<b>(\$271,392.66)</b>	<b>(\$38,331.24)</b>	<b>(14.12%)</b>
<b>ASSETS TOTALS</b>		<b>\$2,894,620.41</b>	<b>\$3,282,158.46</b>	<b>(\$387,538.05)</b>	<b>(11.81%)</b>
	<b>FUND EQUITY</b>				
<b>2800</b>					
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
<b>2800 - Totals</b>		<b>\$2,821,194.37</b>	<b>\$2,821,194.37</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2900</b>					
2900.080	Reserved PFC Projects	248,446.10	322,447.09	(74,000.99)	(22.95)
<b>2900 - Totals</b>		<b>\$248,446.10</b>	<b>\$322,447.09</b>	<b>(\$74,000.99)</b>	<b>(22.95%)</b>



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Enterprise Funds</b>				
Fund	<b>250 - Airport Terminal Building</b>				
<b>FUND EQUITY</b>					
<b>2910</b>					
2910.140	Designated-Capital Project	24,000.00	24,000.00	.00	.00
	<b>2910 - Totals</b>	<b>\$24,000.00</b>	<b>\$24,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2920</b>					
2920.000	Undesignated/Re. Earnings	130,792.93	260,912.43	(130,119.50)	(49.87)
	<b>2920 - Totals</b>	<b>\$130,792.93</b>	<b>\$260,912.43</b>	<b>(\$130,119.50)</b>	<b>(49.87%)</b>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$3,224,433.40</b>	<b>\$3,428,553.89</b>	<b>(\$204,120.49)</b>	<b>(5.95%)</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(353,586.92)			
	Fund Expenses	683,399.91			
	<b>FUND EQUITY TOTALS</b>	<b>\$2,894,620.41</b>	<b>\$3,428,553.89</b>	<b>(\$533,933.48)</b>	<b>(15.57%)</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$2,894,620.41</b>	<b>\$3,428,553.89</b>	<b>(\$533,933.48)</b>	<b>(15.57%)</b>
Fund	<b>250 - Airport Terminal Building Totals</b>	<b>\$0.00</b>	<b>(\$146,395.43)</b>	<b>\$146,395.43</b>	<b>100.00%</b>
Fund Type	<b>Enterprise Funds Totals</b>	<b>\$0.00</b>	<b>(\$146,395.43)</b>	<b>\$146,395.43</b>	<b>100.00%</b>
Fund Category	<b>Proprietary Funds Totals</b>	<b>\$0.00</b>	<b>(\$146,395.43)</b>	<b>\$146,395.43</b>	<b>100.00%</b>
	<b>Grand Totals</b>	<b>\$0.00</b>	<b>(\$146,395.43)</b>	<b>\$146,395.43</b>	<b>100.00%</b>



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account






















Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>					
Fund Type	<b>Capital Projects Funds</b>					
Fund	<b>760 - Capital Project-Airport T</b>					
	<b>ASSETS</b>					
<b>1030</b>						
1030.100	Investment-Central Trea.		224,669.47	(2,439.26)	227,108.73	9,310.56
	<b>1030 - Totals</b>		\$224,669.47	(\$2,439.26)	\$227,108.73	9,310.56%
<b>1050</b>						
1050.070	Accts Rec.- Federal		30,582.69	.00	30,582.69	+++
	<b>1050 - Totals</b>		\$30,582.69	\$0.00	\$30,582.69	+++
<b>1590</b>						
1590.000	Construction in Progress		182,723.91	128,701.91	54,022.00	41.97
	<b>1590 - Totals</b>		\$182,723.91	\$128,701.91	\$54,022.00	41.97%
	<b>ASSETS TOTALS</b>		\$437,976.07	\$126,262.65	\$311,713.42	246.88%
	<b>FUND EQUITY</b>					
<b>2910</b>						
2910.140	Designated-Capital Project		82,735.41	82,735.41	.00	.00
	<b>2910 - Totals</b>		\$82,735.41	\$82,735.41	\$0.00	0.00%
<b>2920</b>						
2920.000	Undesignated/Re. Earnings		112,588.96	(17,946.62)	130,535.58	727.35
	<b>2920 - Totals</b>		\$112,588.96	(\$17,946.62)	\$130,535.58	727.35%
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>		\$195,324.37	\$64,788.79	\$130,535.58	201.48%
	Prior Year Fund Equity Adjustment		.00			
	Fund Revenues		(311,175.69)			
	Fund Expenses		68,523.99			
	<b>FUND EQUITY TOTALS</b>		\$437,976.07	\$64,788.79	\$373,187.28	576.01%
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>		\$437,976.07	\$64,788.79	\$373,187.28	576.01%
Fund	<b>760 - Capital Project-Airport T Totals</b>		\$0.00	\$61,473.86	(\$61,473.86)	(100.00%)
Fund Type	<b>Capital Projects Funds Totals</b>		\$0.00	\$61,473.86	(\$61,473.86)	(100.00%)
Fund Category	<b>Proprietary Funds Totals</b>		\$0.00	\$61,473.86	(\$61,473.86)	(100.00%)
	<b>Grand Totals</b>		\$0.00	\$61,473.86	(\$61,473.86)	(100.00%)

# Marine Service Center

## Financial Analysis

As Of, And For the 9-Month Period Ending March 31, 2018

### Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
<b>Revenue</b>	<b>182,841</b>	 Not Significantly Different	 Met Plan	One of two major leases terminates on 6/30/18, which will cause revenue to decline 50% unless a new tenant is found
<b>Appropriated Outlays vs. Actual Outlays</b> (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	<b>71,685</b>	n/a	Under budget 	n/a
<b>Earnings Before Interest and Depreciation</b> (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)	<b>130,837</b>	 Not Significantly Different	 Exceeded Plan	Cash flow from operations is adequate and exceeding plan but
<b>Net Income</b> (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)	<b>133,460</b>	 Not Significantly Different	 Exceeded Plan	Net income is adequate and exceeding plan
<b>Asset Replacement</b> (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	<b>133,460</b>	 More Than Prior Year	 Exceeded Plan	Asset replacement is adequate; the increase in replacement coverage is due to substantial assets now being fully depreciated
<b>Total Working Capital</b> (What total resources are available in the fund)	<b>1,950,422</b>	 More Than Prior Year	 Met Plan	Working capital is adequate and in line with plan
<b>Working Capital For Capital Projects</b> (Of the fund's total resources, how much has been already appropriated for CAPEX)	<b>0</b>	 Same As Last Year (\$0)	 Met Plan	Capital project funding adequately addresses current infrastructure needs
<b>Undesignated Working Capital</b> (How much of the fund's resources are available?)	<b>1,915,749</b>	 More Than Last Year	 Met Plan	Undesignated working capital is adequate for the present; it is not sufficient to fully pay for asset replacement or major renovation
<b>Days Cash on Hand, Total Working Capital</b> (How many days of operations would be covered by our total working capital if no more revenue were generated)	<b>10,269</b>	 More Than Last Year	 Met Plan	Monitor 
<b>Days Cash on Hand, Undesignated Working Capital</b> (How many days of operations would the fund's fairly liquid assets cover?)	<b>10,087</b>	 More Than Last Year	 Met Plan	Monitor 

The Marine Service Center experienced positive financial results compared to FY2017, and, met or exceeded plan for the first nine months of the fiscal year.

The major issue facing the Marine Service Center is the transition of operating leases. Existing lease extensions expire on June 30, 2018, and one of the existing tenants has given notice of its intent not to renew its lease. As of March 31, 2018, although conversations with new and existing tenants has taken place, no new leases have been signed. Furthermore, the Municipality has the ability to now sell the facility, as grant stipulations prohibiting sale have now expired. The replacement of the departing tenant, negotiations of new leases, and deliberations concerning sale of the facility will have a large impact on the future financial condition and performance of this fund.

City and Borough of Sitka  
Marine Service Center  
Financial Statements  
For The Twelve-Month Period Ended June 30, 2018  
(Unaudited)

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.00%)	Variance To FY2018 Plan
<b>Revenue:</b>									
Leases	60,947	60,947	60,947	-	182,841	174,438	8,403	182,909	(68)
Other Operating Revenue	-	-	-	-	-	-	-	-	-
<b>Total Revenue:</b>	<b>60,947</b>	<b>60,947</b>	<b>60,947</b>	<b>-</b>	<b>182,841</b>	<b>174,438</b>	<b>8,403</b>	<b>182,909</b>	<b>(68)</b>
<b>Cost of Sales:</b>									
Operations	12,927	14,430	24,647	-	52,004	48,911	(3,093)	123,689	71,685
Depreciation	8,116	8,116	8,116	-	24,348	107,491	83,143	24,348	-
<b>Total Cost of Sales:</b>	<b>21,043</b>	<b>22,546</b>	<b>32,763</b>	<b>-</b>	<b>76,352</b>	<b>156,402</b>	<b>80,050</b>	<b>148,037</b>	<b>71,685</b>
<b>Gross Margin:</b>	<b>39,904</b> 65.47%	<b>38,401</b> 63.01%	<b>28,184</b> 46.24%	<b>-</b>	<b>106,489</b> 58.24%	<b>18,036</b> 10.34%	<b>88,453</b> 47.90%	<b>34,872</b> 19.07%	<b>71,617</b> 39.18%
<b>Selling and Administrative Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Earnings Before Interest (EBI):</b>	<b>39,904</b> 65.47%	<b>38,401</b> 63.01%	<b>28,184</b> 46.24%	<b>-</b>	<b>106,489</b> 58.24%	<b>18,036</b> 10.34%	<b>88,453</b> 47.90%	<b>34,872</b> 19.07%	<b>71,617</b> 39.18%
<b>Non-operating Revenue and Expense:</b>									
Interest and Non-Operating Revenue:	9,362	6,148	11,461	-	26,971	26,157	814	27,000	(29)
Interest Expense:	-	-	-	-	-	-	-	-	-
<b>Total Non-operating Revenue &amp; Expen</b>	<b>9,362</b>	<b>6,148</b>	<b>11,461</b>	<b>-</b>	<b>26,971</b>	<b>26,157</b>	<b>814</b>	<b>27,000</b>	<b>(29)</b>
<b>Net Income:</b>	<b>49,266</b> 80.83%	<b>44,549</b> 73.09%	<b>39,645</b> 65.05%	<b>-</b>	<b>133,460</b> 72.99%	<b>44,193</b> 25.33%	<b>89,267</b> 1062.32%	<b>61,872</b> 33.83%	<b>71,588</b> 39.17%
<b>Earnings Before Interest and Depreciation (E</b>	<b>48,020</b> 78.79%	<b>46,517</b> 76.32%	<b>36,300</b> 59.56%	<b>-</b>	<b>130,837</b> 71.56%	<b>125,527</b> 71.96%	<b>5,310</b> -0.40%	<b>59,220</b> 32.38%	<b>71,617</b> 39.18%
<b>Debt Principal Coverage</b>									
Simple Cash Flow (Net Income Plus Deprecia	57,382	52,665	47,761	-	157,808	151,684	6,124	86,220	71,588
Debt Principal	-	-	-	-	-	-	-	-	-
<b>Debt Principal Coverage Surplus/Deficit</b>	<b>57,382</b>	<b>52,665</b>	<b>47,761</b>	<b>-</b>	<b>157,808</b>	<b>151,684</b>	<b>6,124</b>	<b>86,220</b>	<b>71,588</b>
<b>Debt Principal Coverage Percentage</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>



	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.00%)	Variance To FY2018 Plan
<b>Simple Asset Replacement Coverage</b>									
Debt Principal Coverage Surplus/Deficit (From	57,382	52,665	47,761	-	157,808	151,684	6,124	86,220	71,588
Depreciation	8,116	8,116	8,116	-	24,348	107,491	(83,143)	24,348	-
Cash Accumulated For/(Taken From) Asset R	49,266	44,549	39,645	-	133,460	44,193	89,267	61,872	71,588
<b>Working Capital</b>									
<b>Cash Flow:</b>									
Net Income Plus Depreciation Less Principal	57,382	52,665	47,761	-	157,808	151,684	6,124	86,220	71,588
CapEx, Accruals, and other Balance Sheet Ch	(1,518)	4,518	(3,000)	-	-	(269)	269	-	-
Increase in (Decrease in) Working Capital	55,864	57,183	44,761	-	157,808	151,415	6,393	86,220	71,588
Plus Beginning Total Working Capital	1,792,614	1,848,478	1,905,661	-	1,792,614	1,639,493	153,121	1,792,614	-
Equals Ending Total Working Capital:	1,848,478	1,905,661	1,950,422	-	1,950,422	1,790,908	159,514	1,878,834	71,588
<b>Working Capital Detail:</b>									
Repair Reserve (1% of PPE):	34,673	34,673	34,673	-	34,673				
Working Capital Designated for CapEx	-	-	-	-	-				
Undesignated Working Capital	1,813,805	1,870,988	1,915,749	-	1,915,749				
Total Working Capital:	1,848,478	1,905,661	1,950,422	-	1,950,422				
<b>Days On Hand Annual Cash Outlays in:</b>									
Total Working Capital	13,048.16	12,050.70	7,221.00		10,269.62				
Working Capital Less Repair Reserve:	12,803.41	11,831.44	7,092.63		10,087.06				
Undesignated Working Capital	12,803.41	11,831.44	7,092.63		10,087.06				
<b>Working Current Assets</b>									
Current Liabilities	-	-	-	-	-				
CPLTD	-	-	-	-	-				
Total Working Capital	1,848,478	1,905,661	1,950,422	-	1,950,422				



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 260 - Marine Service Center</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 340 - Operating Revenue</b>							
<b>3461</b>							
3461.000	Lease-Sitka Sound Seafood	121,939.00	10,157.86	91,420.74	30,518.26	75	87,219.00
	<b>3461 - Totals</b>	<b>\$121,939.00</b>	<b>\$10,157.86</b>	<b>\$91,420.74</b>	<b>\$30,518.26</b>	<b>75%</b>	<b>\$87,219.00</b>
<b>3462</b>							
3462.000	Lease-Seafood Pro Coop	121,939.00	10,157.86	91,420.74	30,518.26	75	87,219.00
	<b>3462 - Totals</b>	<b>\$121,939.00</b>	<b>\$10,157.86</b>	<b>\$91,420.74</b>	<b>\$30,518.26</b>	<b>75%</b>	<b>\$87,219.00</b>
	<b>Department 340 - Operating Revenue Totals</b>	<b>\$243,878.00</b>	<b>\$20,315.72</b>	<b>\$182,841.48</b>	<b>\$61,036.52</b>	<b>75%</b>	<b>\$174,438.00</b>
<b>Department 360 - Uses of Prop &amp; Investment</b>							
<b>3610</b>							
3610.000	Interest Income	36,000.00	3,391.15	26,970.83	9,029.17	75	26,156.61
	<b>3610 - Totals</b>	<b>\$36,000.00</b>	<b>\$3,391.15</b>	<b>\$26,970.83</b>	<b>\$9,029.17</b>	<b>75%</b>	<b>\$26,156.61</b>
	<b>Department 360 - Uses of Prop &amp; Investment Totals</b>	<b>\$36,000.00</b>	<b>\$3,391.15</b>	<b>\$26,970.83</b>	<b>\$9,029.17</b>	<b>75%</b>	<b>\$26,156.61</b>
	<b>Division 300 - Revenue Totals</b>	<b>\$279,878.00</b>	<b>\$23,706.87</b>	<b>\$209,812.31</b>	<b>\$70,065.69</b>	<b>75%</b>	<b>\$200,594.61</b>
	<b>REVENUE TOTALS</b>	<b>\$279,878.00</b>	<b>\$23,706.87</b>	<b>\$209,812.31</b>	<b>\$70,065.69</b>	<b>75%</b>	<b>\$200,594.61</b>
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 630 - Operations</b>							
<b>5203</b>							
5203.001	Electric	.00	705.61	(15,167.50)	15,167.50	+++	(125.97)
	<b>5203 - Totals</b>	<b>\$0.00</b>	<b>\$705.61</b>	<b>(\$15,167.50)</b>	<b>\$15,167.50</b>	<b>+++</b>	<b>(125.97)</b>
<b>5204</b>							
5204.000	Telephone	2,640.00	237.97	2,014.64	625.36	76	1,751.06
	<b>5204 - Totals</b>	<b>\$2,640.00</b>	<b>\$237.97</b>	<b>\$2,014.64</b>	<b>\$625.36</b>	<b>76%</b>	<b>\$1,751.06</b>
<b>5205</b>							
5205.000	Insurance	5,000.00	357.74	3,219.66	1,780.34	64	2,680.39
	<b>5205 - Totals</b>	<b>\$5,000.00</b>	<b>\$357.74</b>	<b>\$3,219.66</b>	<b>\$1,780.34</b>	<b>64%</b>	<b>\$2,680.39</b>
<b>5208</b>							
5208.000	Bldg Repair & Maint	94,200.00	19,132.84	43,932.32	50,267.68	47	28,740.11
	<b>5208 - Totals</b>	<b>\$94,200.00</b>	<b>\$19,132.84</b>	<b>\$43,932.32</b>	<b>\$50,267.68</b>	<b>47%</b>	<b>\$28,740.11</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	42,386.00	.00	649.88	41,736.12	2	721.10
	<b>5212 - Totals</b>	<b>\$42,386.00</b>	<b>\$0.00</b>	<b>\$649.88</b>	<b>\$41,736.12</b>	<b>2%</b>	<b>\$721.10</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category <b>Proprietary Funds</b>							
Fund Type <b>Enterprise Funds</b>							
Fund <b>260 - Marine Service Center</b>							
EXPENSE							
Division <b>600 - Operations</b>							
Department <b>630 - Operations</b>							
<b>5214</b>							
5214.000	Interdepartment Services	20,192.00	1,682.67	17,355.48	2,836.52	86	15,144.03
	<b>5214 - Totals</b>	<b>\$20,192.00</b>	<b>\$1,682.67</b>	<b>\$17,355.48</b>	<b>\$2,836.52</b>	<b>86%</b>	<b>\$15,144.03</b>
<b>5290</b>							
5290.000	Other Expenses	500.00	.00	.00	500.00	0	.00
	<b>5290 - Totals</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>0%</b>	<b>\$0.00</b>
	Department <b>630 - Operations Totals</b>	<b>\$164,918.00</b>	<b>\$22,116.83</b>	<b>\$52,004.48</b>	<b>\$112,913.52</b>	<b>32%</b>	<b>\$48,910.72</b>
	Division <b>600 - Operations Totals</b>	<b>\$164,918.00</b>	<b>\$22,116.83</b>	<b>\$52,004.48</b>	<b>\$112,913.52</b>	<b>32%</b>	<b>\$48,910.72</b>
Division <b>640 - Depreciation/Amortization</b>							
<b>6201</b>							
6201.000	Depreciation-Land Improve	.00	130.25	1,172.25	(1,172.25)	+++	1,172.25
	<b>6201 - Totals</b>	<b>\$0.00</b>	<b>\$130.25</b>	<b>\$1,172.25</b>	<b>(\$1,172.25)</b>	<b>+++</b>	<b>\$1,172.25</b>
<b>6205</b>							
6205.000	Depreciation-Buildings	.00	1,647.93	14,831.37	(14,831.37)	+++	97,974.54
	<b>6205 - Totals</b>	<b>\$0.00</b>	<b>\$1,647.93</b>	<b>\$14,831.37</b>	<b>(\$14,831.37)</b>	<b>+++</b>	<b>\$97,974.54</b>
<b>6206</b>							
6206.000	Depreciation-Machinery	.00	927.18	8,344.62	(8,344.62)	+++	8,344.62
	<b>6206 - Totals</b>	<b>\$0.00</b>	<b>\$927.18</b>	<b>\$8,344.62</b>	<b>(\$8,344.62)</b>	<b>+++</b>	<b>\$8,344.62</b>
	Division <b>640 - Depreciation/Amortization Totals</b>	<b>\$0.00</b>	<b>\$2,705.36</b>	<b>\$24,348.24</b>	<b>(\$24,348.24)</b>	<b>+++</b>	<b>\$107,491.41</b>
	<b>EXPENSE TOTALS</b>	<b>\$164,918.00</b>	<b>\$24,822.19</b>	<b>\$76,352.72</b>	<b>\$88,565.28</b>	<b>46%</b>	<b>\$156,402.13</b>
	Fund <b>260 - Marine Service Center Totals</b>						
	<b>REVENUE TOTALS</b>	<b>279,878.00</b>	<b>23,706.87</b>	<b>209,812.31</b>	<b>70,065.69</b>	<b>75%</b>	<b>200,594.61</b>
	<b>EXPENSE TOTALS</b>	<b>164,918.00</b>	<b>24,822.19</b>	<b>76,352.72</b>	<b>88,565.28</b>	<b>46%</b>	<b>156,402.13</b>
	Fund <b>260 - Marine Service Center Net Gain (Loss)</b>	<b>\$114,960.00</b>	<b>(\$1,115.32)</b>	<b>\$133,459.59</b>	<b>\$18,499.59</b>	<b>116%</b>	<b>\$44,192.48</b>
	Fund Type <b>Enterprise Funds Totals</b>						



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category <b>Proprietary Funds</b>							
	REVENUE TOTALS	279,878.00	23,706.87	209,812.31	70,065.69	75%	200,594.61
	EXPENSE TOTALS	164,918.00	24,822.19	76,352.72	88,565.28	46%	156,402.13
Fund Type	<b>Enterprise Funds</b> Net Gain (Loss)	\$114,960.00	(\$1,115.32)	\$133,459.59	\$18,499.59	116%	\$44,192.48
Fund Category <b>Proprietary Funds</b> Totals							
	REVENUE TOTALS	279,878.00	23,706.87	209,812.31	70,065.69	75%	200,594.61
	EXPENSE TOTALS	164,918.00	24,822.19	76,352.72	88,565.28	46%	156,402.13
Fund Category	<b>Proprietary Funds</b> Net Gain (Loss)	\$114,960.00	(\$1,115.32)	\$133,459.59	\$18,499.59	116%	\$44,192.48
Grand Totals							
	REVENUE TOTALS	279,878.00	23,706.87	209,812.31	70,065.69	75%	200,594.61
	EXPENSE TOTALS	164,918.00	24,822.19	76,352.72	88,565.28	46%	156,402.13
	Grand Total Net Gain (Loss)	\$114,960.00	(\$1,115.32)	\$133,459.59	\$18,499.59	116%	\$44,192.48



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Enterprise Funds</b>				
Fund	<b>260 - Marine Service Center</b>				
	<b>ASSETS</b>				
<b>1027</b>					
1027.000	Change in FMV-Investments	1,519.00	40,986.00	(39,467.00)	(96.29)
<b>1027 - Totals</b>		<b>\$1,519.00</b>	<b>\$40,986.00</b>	<b>(\$39,467.00)</b>	<b>(96.29%)</b>
<b>1030</b>					
1030.100	Investment-Central Trea.	1,937,205.04	1,759,091.58	178,113.46	10.13
<b>1030 - Totals</b>		<b>\$1,937,205.04</b>	<b>\$1,759,091.58</b>	<b>\$178,113.46</b>	<b>10.13%</b>
<b>1050</b>					
1050.000	Accts Rec.-Misc Billing	10,625.08	(9,693.01)	20,318.09	209.62
<b>1050 - Totals</b>		<b>\$10,625.08</b>	<b>(\$9,693.01)</b>	<b>\$20,318.09</b>	<b>209.62%</b>
<b>1200</b>					
1200.020	Prepaid Insurance	1,073.20	793.01	280.19	35.33
<b>1200 - Totals</b>		<b>\$1,073.20</b>	<b>\$793.01</b>	<b>\$280.19</b>	<b>35.33%</b>
<b>1510</b>					
1510.000	Land Improvements	39,073.50	39,073.50	.00	.00
<b>1510 - Totals</b>		<b>\$39,073.50</b>	<b>\$39,073.50</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1540</b>					
1540.000	Buildings	3,121,870.43	3,121,870.43	.00	.00
<b>1540 - Totals</b>		<b>\$3,121,870.43</b>	<b>\$3,121,870.43</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1550</b>					
1550.000	Machinery & Equipment	285,817.91	285,817.91	.00	.00
<b>1550 - Totals</b>		<b>\$285,817.91</b>	<b>\$285,817.91</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1570</b>					
1570.000	Furniture & Fixtures	59,629.66	59,629.66	.00	.00
<b>1570 - Totals</b>		<b>\$59,629.66</b>	<b>\$59,629.66</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1610</b>					
1610.000	Accumulated Depr. Land Im	(21,134.00)	(19,571.00)	(1,563.00)	(7.99)
<b>1610 - Totals</b>		<b>(\$21,134.00)</b>	<b>(\$19,571.00)</b>	<b>(\$1,563.00)</b>	<b>(7.99%)</b>
<b>1640</b>					
1640.000	Accumulated Depr Building	(2,981,628.55)	(3,044,996.52)	63,367.97	2.08
<b>1640 - Totals</b>		<b>(\$2,981,628.55)</b>	<b>(\$3,044,996.52)</b>	<b>\$63,367.97</b>	<b>2.08%</b>
<b>1650</b>					
1650.000	Accumulated Depr Equipmnt	(167,798.07)	(156,671.91)	(11,126.16)	(7.10)
<b>1650 - Totals</b>		<b>(\$167,798.07)</b>	<b>(\$156,671.91)</b>	<b>(\$11,126.16)</b>	<b>(7.10%)</b>
<b>1670</b>					
1670.000	Accumulated Depr furnitur	(59,629.66)	(59,629.66)	.00	.00
<b>1670 - Totals</b>		<b>(\$59,629.66)</b>	<b>(\$59,629.66)</b>	<b>\$0.00</b>	<b>0.00%</b>



# Balance Sheet

Through 03/31/18





























Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Enterprise Funds</b>				
Fund	<b>260 - Marine Service Center</b>				
	<b>ASSETS TOTALS</b>	\$2,226,623.54	\$2,016,699.99	\$209,923.55	10.41%
	<b>FUND EQUITY</b>				
<b>2800</b>					
2800.002	Contributed Cap.-State	2,500,000.00	2,500,000.00	.00	.00
	<b>2800 - Totals</b>	\$2,500,000.00	\$2,500,000.00	\$0.00	0.00%
<b>2920</b>					
2920.000	Undesignated/Re. Earnings	(406,719.27)	(527,375.71)	120,656.44	22.88
2920.500	Post Soft Close Entries	(116.78)	(116.78)	.00	.00
	<b>2920 - Totals</b>	(\$406,836.05)	(\$527,492.49)	\$120,656.44	22.87%
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	\$2,093,163.95	\$1,972,507.51	\$120,656.44	6.12%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(209,812.31)			
	Fund Expenses	76,352.72			
	<b>FUND EQUITY TOTALS</b>	\$2,226,623.54	\$1,972,507.51	\$254,116.03	12.88%
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	\$2,226,623.54	\$1,972,507.51	\$254,116.03	12.88%
Fund	<b>260 - Marine Service Center Totals</b>	\$0.00	\$44,192.48	(\$44,192.48)	(100.00%)
Fund Type	<b>Enterprise Funds Totals</b>	\$0.00	\$44,192.48	(\$44,192.48)	(100.00%)
Fund Category	<b>Proprietary Funds Totals</b>	\$0.00	\$44,192.48	(\$44,192.48)	(100.00%)
	<b>Grand Totals</b>	\$0.00	\$44,192.48	(\$44,192.48)	(100.00%)

**Gary Paxton Industrial Park  
Financial Analysis  
As Of, And For the 9-Month Period Ending March 31, 2018**

**Key Performance Indicators (KPI) Dashboard**

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
<b>Revenue</b>	<b>93,788</b>	 Lower Than Last Year	 Did Not Meet Plan	 Reduced lease revenue cash flows will impact future ability to maintain the new dock
<b>Appropriated Outlays vs. Actual Outlays</b> (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	<b>17,946</b>	n/a	Under budget 	n/a
<b>Earnings Before Interest and Depreciation</b> (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)	<b>(42,420)</b>	 Smaller Loss Than Last year	 Did Not Meet Plan	 Cash flow from operations is negative; rent revenue is not covering operating costs
<b>Net Income*</b> (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets) <i>*as significant grant revenue for capital projects skews net income in this fund, the CAPEX outlays have been netted from the revenue</i>	<b>(371,312)</b>	 Larger Than Last Year Due To Grants	 Met Plan	 Ongoing operations not profitable
<b>Asset Replacement</b> (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	<b>(408,650)</b>	 Larger Than Last Year Due To Grants	 Met Plan	 Asset replacement is inadequate; unless dock revenue markedly increases, no working capital for asset replacement will be built
<b>Total Working Capital</b> (What total resources are available in the fund)	<b>909,803</b>	 More Than Prior Year	 Met Plan	 Working capital is adequate and in line with plan
<b>Working Capital For Capital Projects</b> (Of the fund's total resources, how much has been already appropriated for CAPEX)	<b>228,554</b>	 Less Than Last Year	 Met Plan	 Capital project funding adequately addresses current infrastructure needs
<b>Undesignated Working Capital</b> (How much of the fund's resources are available?)	<b>518,798</b>	 Not Significantly Different	 Did Not Meet Plan	 Adequate for the present; it is not sufficient to fully pay for asset replacement or major renovation
<b>Days Cash on Hand, Total Working Capital</b> (How many days of operations would be covered by our total working capital if no more revenue were generated)	<b>1,387</b>	 More Than Last Year	 Met Plan	 Monitor; adequate for present
<b>Days Cash on Hand, Undesignated Working Capital</b> (How many days of operations would the fund's fairly liquid assets cover?)	<b>791</b>	 More Than Last Year	 Met Plan	 Monitor, adequate for present

The fiscal results of the Gary Paxton Industrial Park Fund continue to be significantly impacted and skewed by the receipt of State grant funding for the dock. For this reason, we are presenting this fund with CAPEX outlays considered in our net income number-so as to present financials that more meaningfully represent the funds operations.

As the Big Picture column illustrates, the Fund is consuming working capital as it is not covering costs of operations with revenue. As the opportunities for leasing have diminished, with the cessation of leases within the structurally impaired Administration Building, the hope for improving the financial performance and position rests with the dock and the ability to generate significant moorage and wharfage revenue through it. 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.



GPIP Fund Capital Project Detail									
Project	FY2018 Appropriations	Cash	State Grant A/R	State Loan A/R	Federal Loan A/R	Construction In Progress 6/30/2017	Supplies Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses
90748 - GPIP Dock	\$ -	\$ (33,388.99)	\$ 296,750.68	\$ -	\$ -	\$ 4,570,710.06	\$ 21,351.21	\$ 2,940,989.93	\$ 26,431.71
90836 - GPIP Shoreline Stabilization	\$ -	\$ 72,108.36	\$ -	\$ -	\$ -	\$ 11,174.65	\$ -	\$ 144,917.10	\$ 27,846.79
90837 - GPIP Dock Access Ramp Design	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90854 - GPIP Site Cleanup	\$ -	\$ (2,082.03)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11.20	\$ 2,070.83
Totals:	\$ -	\$ 76,637.34	\$ 296,750.68	\$ -	\$ -	\$ 4,581,884.71	\$ 21,351.21	\$ 3,085,918.23	\$ 56,349.33

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	\$ 2,988,772.85	\$ 4,570,710.06	\$ 4,834,071.75	\$ -	\$ 138,787.12	\$ 138,787.12	\$ 124,574.57
90836 - GPIP Shoreline Stabilization	\$ 172,763.89	\$ 11,174.65	\$ 83,283.01	\$ -	\$ 6,046.90	\$ 6,046.90	\$ 66,061.46
90837 - GPIP Dock Access Ramp Design	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 40,000.00
90854 - GPIP Site Cleanup	\$ 2,082.03	\$ -	\$ (2,082.03)	\$ -	\$ -	\$ -	\$ (2,082.03)
Totals:	\$ 3,163,618.77	\$ 4,581,884.71	\$ 4,955,272.73	\$ -	\$ 144,834.02	\$ 144,834.02	\$ 228,554.00

City and Borough of Sitka  
Gary Paxton Industrial Park Fund  
Financial Statements  
For The Twelve-Month Period Ending June 30, 2018  
(Unaudited)

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.00%)	Variance To FY2018 Plan
<b>Revenue:</b>									
Leases	40,527	27,288	25,323	-	93,138	124,784	(31,646)	144,618	(51,480)
Other Operating Revenue	-	-	650	-	650	-	650	30,600	(29,950)
<b>Total Revenue:</b>	<b>40,527</b>	<b>27,288</b>	<b>25,973</b>	<b>-</b>	<b>93,788</b>	<b>124,784</b>	<b>(30,996)</b>	<b>175,218</b>	<b>(81,430)</b>
<b>Cost of Sales:</b>									
Operations	40,588	46,696	48,924	-	136,208	202,230	66,022	154,154	17,946
Depreciation	78,896	78,896	78,896	-	236,688	236,688	-	236,688	-
<b>Total Cost of Sales:</b>	<b>119,484</b>	<b>125,592</b>	<b>127,820</b>	<b>-</b>	<b>372,896</b>	<b>438,918</b>	<b>66,022</b>	<b>390,842</b>	<b>17,946</b>
<b>Gross Margin:</b>	<b>(78,957)</b>	<b>(98,304)</b>	<b>(101,847)</b>	<b>-</b>	<b>(279,108)</b>	<b>(314,134)</b>	<b>35,026</b>	<b>(215,624)</b>	<b>(63,484)</b>
	<b>-194.83%</b>	<b>-360.25%</b>	<b>-392.13%</b>		<b>-297.59%</b>	<b>-251.74%</b>	<b>-45.85%</b>	<b>-123.06%</b>	<b>-174.53%</b>
<b>Selling and Administrative Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Earnings Before Interest (EBI):</b>	<b>(78,957)</b>	<b>(98,304)</b>	<b>(101,847)</b>	<b>-</b>	<b>(279,108)</b>	<b>(314,134)</b>	<b>35,026</b>	<b>(215,624)</b>	<b>(63,484)</b>
	<b>-194.83%</b>	<b>-360.25%</b>	<b>-392.13%</b>		<b>-297.59%</b>	<b>-251.74%</b>	<b>-45.85%</b>	<b>-123.06%</b>	<b>-174.53%</b>
<b>Non-operating Revenue and Expense:</b>									
Interest and Non-Operating Revenue:	1,192	4,787	6,108	-	12,087	139,627	(127,540)	15,000	(2,913)
Grant Revenue:	816,613	1,943,531	296,751	-	3,056,895	1,564,955	1,491,940	3,056,895	-
CAPEX related to grant revenue*	(898,650)	(1,445,457)	(819,512)	-	(3,163,619)	-	(3,163,619)	-	(3,163,619)
Transfers From SMC Contingency Fund	2,999	2,895	2,605	-	8,499	13,111	(4,612)	13,500	(5,001)
Interest Expense:	(2,022)	(2,022)	(2,022)	-	(6,066)	(6,069)	3	(6,068)	2
<b>Total Non-operating Revenue &amp; Expense:</b>	<b>(79,868)</b>	<b>503,734</b>	<b>(516,070)</b>	<b>-</b>	<b>(92,204)</b>	<b>1,711,624</b>	<b>(1,803,828)</b>	<b>3,079,328</b>	<b>(3,171,531)</b>
<b>Net Income:</b>	<b>(158,825)</b>	<b>405,430</b>	<b>(617,917)</b>	<b>-</b>	<b>(371,312)</b>	<b>1,397,490</b>	<b>(1,768,802)</b>	<b>2,863,703</b>	<b>(3,235,015)</b>
	<b>-391.90%</b>	<b>1485.74%</b>	<b>-2379.07%</b>		<b>-395.91%</b>	<b>1119.93%</b>	<b>-1515.83%</b>	<b>1634.37%</b>	<b>-3150.20%</b>
<b>Earnings Before Interest and Depreciation (EBID):</b>	<b>(61)</b>	<b>(19,408)</b>	<b>(22,951)</b>	<b>-</b>	<b>(42,420)</b>	<b>(77,446)</b>	<b>35,026</b>	<b>21,064</b>	<b>(63,484)</b>
	<b>-0.15%</b>	<b>-71.12%</b>	<b>-88.36%</b>		<b>-45.23%</b>	<b>-62.06%</b>	<b>16.83%</b>	<b>12.02%</b>	<b>-57.25%</b>

\*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.

<b>Debt Principal Coverage</b>									
Simple Cash Flow (Net Income Plus Depreciation excluding	(79,929)	484,326	(539,021)	-	(134,624)	1,634,178	(1,768,802)	3,100,391	(3,235,015)
Debt Principal	12,446	12,446	12,446	-	37,338	37,338	-	37,338	-
<b>Debt Principal Coverage Surplus/Deficit</b>	<b>(92,375)</b>	<b>471,880</b>	<b>(551,467)</b>	<b>-</b>	<b>(171,962)</b>	<b>1,596,840</b>	<b>(1,768,802)</b>	<b>3,063,053</b>	<b>(3,235,015)</b>
<b>Debt Principal Coverage Percentage</b>	<b>-642.21%</b>	<b>3891.42%</b>	<b>-4330.87%</b>		<b>-360.55%</b>	<b>-207.07%</b>	<b>-153.48%</b>	<b>8303.58%</b>	<b>-8457.07%</b>

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.00%)	Variance To FY2018 Plan
<b>Simple Asset Replacement Coverage</b>									
Debt Principal Coverage Surplus/Deficit (From Above)	(92,375)	471,880	(551,467)	-	(171,962)	1,596,840	(1,768,802)	3,063,053	(3,235,015)
Depreciation	78,896	78,896	78,896	-	236,688	236,688	-	236,688	-
<b>Cash Accumulated For/(Taken From) Asset Replacement</b>	<b>(171,271)</b>	<b>392,984</b>	<b>(630,363)</b>	<b>-</b>	<b>(408,650)</b>	<b>1,360,152</b>	<b>(1,768,802)</b>	<b>2,826,365</b>	<b>(3,235,015)</b>
<b>Working Capital</b>									
<b>Cash Flow:</b>									
Net Income Plus Depreciation Less Principal	(92,375)	471,880	(551,467)	-	(171,962)	1,596,840	(1,768,802)	3,063,053	(3,235,015)
CapEx, Accruals, and other Balance Sheet Changes	10,322	18,345	16,688	-	45,355	(1,792,206)	1,837,561	45,355	-
<b>Increase in (Decrease in) Working Capital</b>	<b>(82,053)</b>	<b>490,225</b>	<b>(534,779)</b>	<b>-</b>	<b>(126,606)</b>	<b>(195,366)</b>	<b>68,760</b>	<b>3,108,409</b>	<b>(3,235,015)</b>
<b>Plus Beginning Total Working Capital</b>	<b>1,036,409</b>	<b>954,356</b>	<b>1,444,581</b>	<b>-</b>	<b>1,036,409</b>	<b>918,695</b>	<b>117,714</b>	<b>994,411</b>	<b>41,998</b>
<b>Equals Ending Total Working Capital:</b>	<b>954,356</b>	<b>1,444,581</b>	<b>909,803</b>	<b>-</b>	<b>909,803</b>	<b>723,329</b>	<b>186,474</b>	<b>4,102,820</b>	<b>(3,193,017)</b>
<b>Working Capital Detail:</b>									
Repair Reserve (1% of PPE):	162,451	162,451	162,451	-	162,451				
Working Capital Designated for CapEx	253,241	751,315	228,554	-	228,554				
Undesignated Working Capital	538,665	530,816	518,798	-	518,798				
<b>Total Working Capital:</b>	<b>954,356</b>	<b>1,444,581</b>	<b>909,803</b>	<b>-</b>	<b>909,803</b>				
<b>Days On Hand Annual Cash Outlays in:</b>									
Total Working Capital	1,581.75	2,155.16	1,309.62		1,386.99				
Total Working Capital Less Repair Reserve	1,312.51	1,912.80	1,075.78		1,139.34				
Undesignated Working Capital	892.78	791.92	746.79		790.91				
<b>Working Capital Calculation:</b>									
Current Assets	2,126,727	2,686,753	1,983,365	-	1,983,365				
Current Liabilities	(1,122,586)	(1,192,388)	(1,023,778)	-	(1,023,778)				
CPLTD	(49,784)	(49,784)	(49,784)	-	(49,784)				
<b>Total Working Capital</b>	<b>954,356</b>	<b>1,444,582</b>	<b>909,803</b>	<b>-</b>	<b>909,803</b>				



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 270 - Gary Paxton Industrial Complex</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 340 - Operating Revenue</b>							
<b>3401</b>							
3401.002	GPIP Trade Permits	200.00	.00	.00	200.00	0	.00
	<b>3401 - Totals</b>	<b>\$200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$200.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>3442</b>							
3442.000	Moorage-Transient	40,600.00	.00	.00	40,600.00	0	.00
	<b>3442 - Totals</b>	<b>\$40,600.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$40,600.00</b>	<b>0%</b>	<b>\$0.00</b>
	<b>Department 340 - Operating Revenue Totals</b>	<b>\$40,800.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$40,800.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>Department 360 - Uses of Prop &amp; Investment</b>							
<b>3601</b>							
3601.000	Rent - Land	192,824.00	2,754.58	39,148.95	153,675.05	20	90,133.04
	<b>3601 - Totals</b>	<b>\$192,824.00</b>	<b>\$2,754.58</b>	<b>\$39,148.95</b>	<b>\$153,675.05</b>	<b>20%</b>	<b>\$90,133.04</b>
<b>3602</b>							
3602.000	Rent - Building	.00	5,853.25	53,989.25	(53,989.25)	+++	34,650.77
	<b>3602 - Totals</b>	<b>\$0.00</b>	<b>\$5,853.25</b>	<b>\$53,989.25</b>	<b>(\$53,989.25)</b>	<b>+++</b>	<b>\$34,650.77</b>
<b>3609</b>							
3609.000	Wharfage Fees	500.00	.00	.00	500.00	0	.00
	<b>3609 - Totals</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>3610</b>							
3610.000	Interest Income	20,000.00	2,895.60	12,086.86	7,913.14	60	14,626.50
	<b>3610 - Totals</b>	<b>\$20,000.00</b>	<b>\$2,895.60</b>	<b>\$12,086.86</b>	<b>\$7,913.14</b>	<b>60%</b>	<b>\$14,626.50</b>
	<b>Department 360 - Uses of Prop &amp; Investment Totals</b>	<b>\$213,324.00</b>	<b>\$11,503.43</b>	<b>\$105,225.06</b>	<b>\$108,098.94</b>	<b>49%</b>	<b>\$139,410.31</b>
<b>Department 380 - Miscellaneous</b>							
<b>3820</b>							
3820.000	Bad Debt Collected	.00	.00	650.00	(650.00)	+++	.00
	<b>3820 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$650.00</b>	<b>(\$650.00)</b>	<b>+++</b>	<b>\$0.00</b>
	<b>Department 380 - Miscellaneous Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$650.00</b>	<b>(\$650.00)</b>	<b>+++</b>	<b>\$0.00</b>
<b>Department 390 - Cash Basis Receipts</b>							
<b>3950</b>							
3950.173	Transfer In SCIP Conting	18,000.00	1,033.88	8,498.72	9,501.28	47	13,111.12
	<b>3950 - Totals</b>	<b>\$18,000.00</b>	<b>\$1,033.88</b>	<b>\$8,498.72</b>	<b>\$9,501.28</b>	<b>47%</b>	<b>\$13,111.12</b>
	<b>Department 390 - Cash Basis Receipts Totals</b>	<b>\$18,000.00</b>	<b>\$1,033.88</b>	<b>\$8,498.72</b>	<b>\$9,501.28</b>	<b>47%</b>	<b>\$13,111.12</b>
	<b>Division 300 - Revenue Totals</b>	<b>\$272,124.00</b>	<b>\$12,537.31</b>	<b>\$114,373.78</b>	<b>\$157,750.22</b>	<b>42%</b>	<b>\$152,521.43</b>
	<b>REVENUE TOTALS</b>	<b>\$272,124.00</b>	<b>\$12,537.31</b>	<b>\$114,373.78</b>	<b>\$157,750.22</b>	<b>42%</b>	<b>\$152,521.43</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 270 - Gary Paxton Industrial Complex</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 630 - Operations</b>							
<b>5203</b>							
5203.001	Electric	10,000.00	1,581.35	11,824.63	(1,824.63)	118	17,085.25
5203.005	Heating Fuel	10,000.00	1,913.15	12,031.99	(2,031.99)	120	12,057.37
<b>5203 - Totals</b>		<b>\$20,000.00</b>	<b>\$3,494.50</b>	<b>\$23,856.62</b>	<b>(\$3,856.62)</b>	<b>119%</b>	<b>\$29,142.62</b>
<b>5204</b>							
5204.000	Telephone	.00	115.22	948.55	(948.55)	+++	814.38
<b>5204 - Totals</b>		<b>\$0.00</b>	<b>\$115.22</b>	<b>\$948.55</b>	<b>(\$948.55)</b>	<b>+++</b>	<b>\$814.38</b>
<b>5205</b>							
5205.000	Insurance	6,000.00	2,269.65	7,724.45	(1,724.45)	129	4,725.45
<b>5205 - Totals</b>		<b>\$6,000.00</b>	<b>\$2,269.65</b>	<b>\$7,724.45</b>	<b>(\$1,724.45)</b>	<b>129%</b>	<b>\$4,725.45</b>
<b>5206</b>							
5206.000	Supplies	.00	.00	.00	.00	+++	5,657.32
<b>5206 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$5,657.32</b>
<b>5207</b>							
5207.000	Repairs & Maintenance	5,000.00	.00	.00	5,000.00	0	.00
<b>5207 - Totals</b>		<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5208</b>							
5208.000	Bldg Repair & Maint	2,500.00	2,695.59	5,468.80	(2,968.80)	219	3,753.20
<b>5208 - Totals</b>		<b>\$2,500.00</b>	<b>\$2,695.59</b>	<b>\$5,468.80</b>	<b>(\$2,968.80)</b>	<b>219%</b>	<b>\$3,753.20</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	130,815.00	.00	70,229.49	60,585.51	54	123,573.65
<b>5212 - Totals</b>		<b>\$130,815.00</b>	<b>\$0.00</b>	<b>\$70,229.49</b>	<b>\$60,585.51</b>	<b>54%</b>	<b>\$123,573.65</b>
<b>5214</b>							
5214.000	Interdepartment Services	37,874.00	3,771.01	26,118.76	11,755.24	69	33,394.65
<b>5214 - Totals</b>		<b>\$37,874.00</b>	<b>\$3,771.01</b>	<b>\$26,118.76</b>	<b>\$11,755.24</b>	<b>69%</b>	<b>\$33,394.65</b>
<b>5223</b>							
5223.000	Tools & Small Equipment	750.00	.00	.00	750.00	0	.00
<b>5223 - Totals</b>		<b>\$750.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$750.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5226</b>							
5226.000	Advertising	1,000.00	.00	650.80	349.20	65	.00
<b>5226 - Totals</b>		<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$650.80</b>	<b>\$349.20</b>	<b>65%</b>	<b>\$0.00</b>
<b>5230</b>							
5230.000	Bad Debts	.00	.00	682.50	(682.50)	+++	810.34
<b>5230 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$682.50</b>	<b>(\$682.50)</b>	<b>+++</b>	<b>\$810.34</b>





# Income Statement

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<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 270 - Gary Paxton Industrial Complex</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 630 - Operations</b>							
<b>5231</b>							
5231.000	Credit Card Expense	600.00	23.54	527.90	72.10	88	358.18
	<b>5231 - Totals</b>	<b>\$600.00</b>	<b>\$23.54</b>	<b>\$527.90</b>	<b>\$72.10</b>	<b>88%</b>	<b>\$358.18</b>
<b>5290</b>							
5290.000	Other Expenses	1,000.00	.00	.00	1,000.00	0	.00
	<b>5290 - Totals</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>0%</b>	<b>\$0.00</b>
	<b>Department 630 - Operations Totals</b>	<b>\$205,539.00</b>	<b>\$12,369.51</b>	<b>\$136,207.87</b>	<b>\$69,331.13</b>	<b>66%</b>	<b>\$202,229.79</b>
	<b>Division 600 - Operations Totals</b>	<b>\$205,539.00</b>	<b>\$12,369.51</b>	<b>\$136,207.87</b>	<b>\$69,331.13</b>	<b>66%</b>	<b>\$202,229.79</b>
<b>Division 640 - Depreciation/Amortization</b>							
<b>6201</b>							
6201.000	Depreciation-Land Improve	.00	11,395.45	102,559.05	(102,559.05)	+++	102,559.05
	<b>6201 - Totals</b>	<b>\$0.00</b>	<b>\$11,395.45</b>	<b>\$102,559.05</b>	<b>(\$102,559.05)</b>	<b>+++</b>	<b>\$102,559.05</b>
<b>6202</b>							
6202.000	Depreciation-Plants	.00	5,210.01	46,890.09	(46,890.09)	+++	46,890.09
	<b>6202 - Totals</b>	<b>\$0.00</b>	<b>\$5,210.01</b>	<b>\$46,890.09</b>	<b>(\$46,890.09)</b>	<b>+++</b>	<b>\$46,890.09</b>
<b>6205</b>							
6205.000	Depreciation-Buildings	.00	9,693.25	87,239.25	(87,239.25)	+++	87,239.25
	<b>6205 - Totals</b>	<b>\$0.00</b>	<b>\$9,693.25</b>	<b>\$87,239.25</b>	<b>(\$87,239.25)</b>	<b>+++</b>	<b>\$87,239.25</b>
	<b>Division 640 - Depreciation/Amortization Totals</b>	<b>\$0.00</b>	<b>\$26,298.71</b>	<b>\$236,688.39</b>	<b>(\$236,688.39)</b>	<b>+++</b>	<b>\$236,688.39</b>
<b>Division 650 - Debt Payments</b>							
<b>5295</b>							
5295.000	Interest Expense	8,090.00	.00	.00	8,090.00	0	.00
	<b>5295 - Totals</b>	<b>\$8,090.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,090.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>7301</b>							
7301.000	Note Principal Payments	49,783.00	.00	.00	49,783.00	0	.00
	<b>7301 - Totals</b>	<b>\$49,783.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$49,783.00</b>	<b>0%</b>	<b>\$0.00</b>
	<b>Division 650 - Debt Payments Totals</b>	<b>\$57,873.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$57,873.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>Division 680 - Transfers Between Funds</b>							
<b>7200</b>							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	125,000.00
	<b>7200 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$125,000.00</b>
	<b>Division 680 - Transfers Between Funds Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$125,000.00</b>



# Income Statement

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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	<b>Proprietary Funds</b>						
Fund Type	<b>Enterprise Funds</b>						
Fund	<b>270 - Gary Paxton Industrial Complex</b>						
	<b>EXPENSE TOTALS</b>	\$263,412.00	\$38,668.22	\$372,896.26	(\$109,484.26)	142%	\$563,918.18
Fund	<b>270 - Gary Paxton Industrial Complex Totals</b>						
	<b>REVENUE TOTALS</b>	272,124.00	12,537.31	114,373.78	157,750.22	42%	152,521.43
	<b>EXPENSE TOTALS</b>	263,412.00	38,668.22	372,896.26	(109,484.26)	142%	563,918.18
Fund	<b>270 - Gary Paxton Industrial Complex Net Gain (Loss)</b>	\$8,712.00	(\$26,130.91)	(\$258,522.48)	(\$267,234.48)	(2,967%)	(\$411,396.75)
Fund Type	<b>Enterprise Funds Totals</b>						
	<b>REVENUE TOTALS</b>	272,124.00	12,537.31	114,373.78	157,750.22	42%	152,521.43
	<b>EXPENSE TOTALS</b>	263,412.00	38,668.22	372,896.26	(109,484.26)	142%	563,918.18
Fund Type	<b>Enterprise Funds Net Gain (Loss)</b>	\$8,712.00	(\$26,130.91)	(\$258,522.48)	(\$267,234.48)	(2,967%)	(\$411,396.75)
Fund Category	<b>Proprietary Funds Totals</b>						
	<b>REVENUE TOTALS</b>	272,124.00	12,537.31	114,373.78	157,750.22	42%	152,521.43
	<b>EXPENSE TOTALS</b>	263,412.00	38,668.22	372,896.26	(109,484.26)	142%	563,918.18
Fund Category	<b>Proprietary Funds Net Gain (Loss)</b>	\$8,712.00	(\$26,130.91)	(\$258,522.48)	(\$267,234.48)	(2,967%)	(\$411,396.75)
	<b>Grand Totals</b>						
	<b>REVENUE TOTALS</b>	272,124.00	12,537.31	114,373.78	157,750.22	42%	152,521.43
	<b>EXPENSE TOTALS</b>	263,412.00	38,668.22	372,896.26	(109,484.26)	142%	563,918.18
	<b>Grand Total Net Gain (Loss)</b>	\$8,712.00	(\$26,130.91)	(\$258,522.48)	(\$267,234.48)	(2,967%)	(\$411,396.75)





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<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 270 - Gary Paxton Industrial Complex</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 340 - Operating Revenue</b>							
<b>3401</b>							
3401.002	GPIP Trade Permits	200.00	.00	.00	200.00	0	.00
	<b>3401 - Totals</b>	<b>\$200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$200.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>3442</b>							
3442.000	Moorage-Transient	40,600.00	.00	.00	40,600.00	0	.00
	<b>3442 - Totals</b>	<b>\$40,600.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$40,600.00</b>	<b>0%</b>	<b>\$0.00</b>
	<b>Department 340 - Operating Revenue Totals</b>	<b>\$40,800.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$40,800.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>Department 360 - Uses of Prop &amp; Investment</b>							
<b>3601</b>							
3601.000	Rent - Land	192,824.00	2,754.58	39,148.95	153,675.05	20	90,133.04
	<b>3601 - Totals</b>	<b>\$192,824.00</b>	<b>\$2,754.58</b>	<b>\$39,148.95</b>	<b>\$153,675.05</b>	<b>20%</b>	<b>\$90,133.04</b>
<b>3602</b>							
3602.000	Rent - Building	.00	5,853.25	53,989.25	(53,989.25)	+++	34,650.77
	<b>3602 - Totals</b>	<b>\$0.00</b>	<b>\$5,853.25</b>	<b>\$53,989.25</b>	<b>(\$53,989.25)</b>	<b>+++</b>	<b>\$34,650.77</b>
<b>3609</b>							
3609.000	Wharfage Fees	500.00	.00	.00	500.00	0	.00
	<b>3609 - Totals</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>3610</b>							
3610.000	Interest Income	20,000.00	2,895.60	12,086.86	7,913.14	60	14,626.50
	<b>3610 - Totals</b>	<b>\$20,000.00</b>	<b>\$2,895.60</b>	<b>\$12,086.86</b>	<b>\$7,913.14</b>	<b>60%</b>	<b>\$14,626.50</b>
	<b>Department 360 - Uses of Prop &amp; Investment Totals</b>	<b>\$213,324.00</b>	<b>\$11,503.43</b>	<b>\$105,225.06</b>	<b>\$108,098.94</b>	<b>49%</b>	<b>\$139,410.31</b>
<b>Department 380 - Miscellaneous</b>							
<b>3820</b>							
3820.000	Bad Debt Collected	.00	.00	650.00	(650.00)	+++	.00
	<b>3820 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$650.00</b>	<b>(\$650.00)</b>	<b>+++</b>	<b>\$0.00</b>
	<b>Department 380 - Miscellaneous Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$650.00</b>	<b>(\$650.00)</b>	<b>+++</b>	<b>\$0.00</b>
<b>Department 390 - Cash Basis Receipts</b>							
<b>3950</b>							
3950.173	Transfer In SCIP Conting	18,000.00	1,033.88	8,498.72	9,501.28	47	13,111.12
	<b>3950 - Totals</b>	<b>\$18,000.00</b>	<b>\$1,033.88</b>	<b>\$8,498.72</b>	<b>\$9,501.28</b>	<b>47%</b>	<b>\$13,111.12</b>
	<b>Department 390 - Cash Basis Receipts Totals</b>	<b>\$18,000.00</b>	<b>\$1,033.88</b>	<b>\$8,498.72</b>	<b>\$9,501.28</b>	<b>47%</b>	<b>\$13,111.12</b>
	<b>Division 300 - Revenue Totals</b>	<b>\$272,124.00</b>	<b>\$12,537.31</b>	<b>\$114,373.78</b>	<b>\$157,750.22</b>	<b>42%</b>	<b>\$152,521.43</b>
	<b>REVENUE TOTALS</b>	<b>\$272,124.00</b>	<b>\$12,537.31</b>	<b>\$114,373.78</b>	<b>\$157,750.22</b>	<b>42%</b>	<b>\$152,521.43</b>



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Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 270 - Gary Paxton Industrial Complex</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 630 - Operations</b>							
<b>5203</b>							
5203.001	Electric	10,000.00	1,581.35	11,824.63	(1,824.63)	118	17,085.25
5203.005	Heating Fuel	10,000.00	1,913.15	12,031.99	(2,031.99)	120	12,057.37
<b>5203 - Totals</b>		<b>\$20,000.00</b>	<b>\$3,494.50</b>	<b>\$23,856.62</b>	<b>(\$3,856.62)</b>	<b>119%</b>	<b>\$29,142.62</b>
<b>5204</b>							
5204.000	Telephone	.00	115.22	948.55	(948.55)	+++	814.38
<b>5204 - Totals</b>		<b>\$0.00</b>	<b>\$115.22</b>	<b>\$948.55</b>	<b>(\$948.55)</b>	<b>+++</b>	<b>\$814.38</b>
<b>5205</b>							
5205.000	Insurance	6,000.00	2,269.65	7,724.45	(1,724.45)	129	4,725.45
<b>5205 - Totals</b>		<b>\$6,000.00</b>	<b>\$2,269.65</b>	<b>\$7,724.45</b>	<b>(\$1,724.45)</b>	<b>129%</b>	<b>\$4,725.45</b>
<b>5206</b>							
5206.000	Supplies	.00	.00	.00	.00	+++	5,657.32
<b>5206 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$5,657.32</b>
<b>5207</b>							
5207.000	Repairs & Maintenance	5,000.00	.00	.00	5,000.00	0	.00
<b>5207 - Totals</b>		<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5208</b>							
5208.000	Bldg Repair & Maint	2,500.00	2,695.59	5,468.80	(2,968.80)	219	3,753.20
<b>5208 - Totals</b>		<b>\$2,500.00</b>	<b>\$2,695.59</b>	<b>\$5,468.80</b>	<b>(\$2,968.80)</b>	<b>219%</b>	<b>\$3,753.20</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	130,815.00	.00	70,229.49	60,585.51	54	123,573.65
<b>5212 - Totals</b>		<b>\$130,815.00</b>	<b>\$0.00</b>	<b>\$70,229.49</b>	<b>\$60,585.51</b>	<b>54%</b>	<b>\$123,573.65</b>
<b>5214</b>							
5214.000	Interdepartment Services	37,874.00	3,771.01	26,118.76	11,755.24	69	33,394.65
<b>5214 - Totals</b>		<b>\$37,874.00</b>	<b>\$3,771.01</b>	<b>\$26,118.76</b>	<b>\$11,755.24</b>	<b>69%</b>	<b>\$33,394.65</b>
<b>5223</b>							
5223.000	Tools & Small Equipment	750.00	.00	.00	750.00	0	.00
<b>5223 - Totals</b>		<b>\$750.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$750.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5226</b>							
5226.000	Advertising	1,000.00	.00	650.80	349.20	65	.00
<b>5226 - Totals</b>		<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$650.80</b>	<b>\$349.20</b>	<b>65%</b>	<b>\$0.00</b>
<b>5230</b>							
5230.000	Bad Debts	.00	.00	682.50	(682.50)	+++	810.34
<b>5230 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$682.50</b>	<b>(\$682.50)</b>	<b>+++</b>	<b>\$810.34</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Enterprise Funds</b>							
<b>Fund 270 - Gary Paxton Industrial Complex</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 630 - Operations</b>							
<b>5231</b>							
5231.000	Credit Card Expense	600.00	23.54	527.90	72.10	88	358.18
	<b>5231 - Totals</b>	<b>\$600.00</b>	<b>\$23.54</b>	<b>\$527.90</b>	<b>\$72.10</b>	<b>88%</b>	<b>\$358.18</b>
<b>5290</b>							
5290.000	Other Expenses	1,000.00	.00	.00	1,000.00	0	.00
	<b>5290 - Totals</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>0%</b>	<b>\$0.00</b>
	<b>Department 630 - Operations Totals</b>	<b>\$205,539.00</b>	<b>\$12,369.51</b>	<b>\$136,207.87</b>	<b>\$69,331.13</b>	<b>66%</b>	<b>\$202,229.79</b>
	<b>Division 600 - Operations Totals</b>	<b>\$205,539.00</b>	<b>\$12,369.51</b>	<b>\$136,207.87</b>	<b>\$69,331.13</b>	<b>66%</b>	<b>\$202,229.79</b>
<b>Division 640 - Depreciation/Amortization</b>							
<b>6201</b>							
6201.000	Depreciation-Land Improve	.00	11,395.45	102,559.05	(102,559.05)	+++	102,559.05
	<b>6201 - Totals</b>	<b>\$0.00</b>	<b>\$11,395.45</b>	<b>\$102,559.05</b>	<b>(\$102,559.05)</b>	<b>+++</b>	<b>\$102,559.05</b>
<b>6202</b>							
6202.000	Depreciation-Plants	.00	5,210.01	46,890.09	(46,890.09)	+++	46,890.09
	<b>6202 - Totals</b>	<b>\$0.00</b>	<b>\$5,210.01</b>	<b>\$46,890.09</b>	<b>(\$46,890.09)</b>	<b>+++</b>	<b>\$46,890.09</b>
<b>6205</b>							
6205.000	Depreciation-Buildings	.00	9,693.25	87,239.25	(87,239.25)	+++	87,239.25
	<b>6205 - Totals</b>	<b>\$0.00</b>	<b>\$9,693.25</b>	<b>\$87,239.25</b>	<b>(\$87,239.25)</b>	<b>+++</b>	<b>\$87,239.25</b>
	<b>Division 640 - Depreciation/Amortization Totals</b>	<b>\$0.00</b>	<b>\$26,298.71</b>	<b>\$236,688.39</b>	<b>(\$236,688.39)</b>	<b>+++</b>	<b>\$236,688.39</b>
<b>Division 650 - Debt Payments</b>							
<b>5295</b>							
5295.000	Interest Expense	8,090.00	.00	.00	8,090.00	0	.00
	<b>5295 - Totals</b>	<b>\$8,090.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,090.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>7301</b>							
7301.000	Note Principal Payments	49,783.00	.00	.00	49,783.00	0	.00
	<b>7301 - Totals</b>	<b>\$49,783.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$49,783.00</b>	<b>0%</b>	<b>\$0.00</b>
	<b>Division 650 - Debt Payments Totals</b>	<b>\$57,873.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$57,873.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>Division 680 - Transfers Between Funds</b>							
<b>7200</b>							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	125,000.00
	<b>7200 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$125,000.00</b>
	<b>Division 680 - Transfers Between Funds Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$125,000.00</b>





# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account



















Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	<b>Proprietary Funds</b>						
Fund Type	<b>Enterprise Funds</b>						
Fund	<b>270 - Gary Paxton Industrial Complex</b>						
	<b>EXPENSE TOTALS</b>	\$263,412.00	\$38,668.22	\$372,896.26	(\$109,484.26)	142%	\$563,918.18
Fund	<b>270 - Gary Paxton Industrial Complex Totals</b>						
	<b>REVENUE TOTALS</b>	272,124.00	12,537.31	114,373.78	157,750.22	42%	152,521.43
	<b>EXPENSE TOTALS</b>	263,412.00	38,668.22	372,896.26	(109,484.26)	142%	563,918.18
Fund	<b>270 - Gary Paxton Industrial Complex Net Gain (Loss)</b>	\$8,712.00	(\$26,130.91)	(\$258,522.48)	(\$267,234.48)	(2,967%)	(\$411,396.75)
Fund Type	<b>Enterprise Funds Totals</b>						
	<b>REVENUE TOTALS</b>	272,124.00	12,537.31	114,373.78	157,750.22	42%	152,521.43
	<b>EXPENSE TOTALS</b>	263,412.00	38,668.22	372,896.26	(109,484.26)	142%	563,918.18
Fund Type	<b>Enterprise Funds Net Gain (Loss)</b>	\$8,712.00	(\$26,130.91)	(\$258,522.48)	(\$267,234.48)	(2,967%)	(\$411,396.75)
Fund Category	<b>Proprietary Funds Totals</b>						
	<b>REVENUE TOTALS</b>	272,124.00	12,537.31	114,373.78	157,750.22	42%	152,521.43
	<b>EXPENSE TOTALS</b>	263,412.00	38,668.22	372,896.26	(109,484.26)	142%	563,918.18
Fund Category	<b>Proprietary Funds Net Gain (Loss)</b>	\$8,712.00	(\$26,130.91)	(\$258,522.48)	(\$267,234.48)	(2,967%)	(\$411,396.75)
	<b>Grand Totals</b>						
	<b>REVENUE TOTALS</b>	272,124.00	12,537.31	114,373.78	157,750.22	42%	152,521.43
	<b>EXPENSE TOTALS</b>	263,412.00	38,668.22	372,896.26	(109,484.26)	142%	563,918.18
	<b>Grand Total Net Gain (Loss)</b>	\$8,712.00	(\$26,130.91)	(\$258,522.48)	(\$267,234.48)	(2,967%)	(\$411,396.75)

## MIS Fund

### Financial Analysis

As Of, And For the 9-Month Period Ending March 31, 2018

### Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
<b>Revenue</b>	881,699	 More Than Last Year	 Met plan	 Achieving plan, but need <b>continue</b> to increase revenue in future to cover asset replacement
<b>Appropriated Outlays vs. Actual Outlays</b> (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	9,335	n/a	Under budget 	n/a
<b>Earnings Before Interest and Depreciation</b> (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)	106,107	 More than Prior Year	 Better than Plan	Working capital is <b>negative</b> , but <b>improving</b> . Cash must restore working capital and cover future asset replacement
<b>Net Income</b> (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)	(29,160)	 More than Prior Year	 Better than Plan	While cash flows from <b>operations</b> are positive, <b>factoring</b> in depreciation results in negative net income
<b>Asset Replacement</b> (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> ))	(67,386)	 Not Significantly Different	 Did Not Meet Plan	In this fund, asset replacement is especially <b>important</b> as technology quickly becomes obsolete
<b>Total Working Capital</b> (What total resources are available in the fund)	(67,951)	 More than Prior Year	 Better than Plan	Working capital is <b>improving</b> faster than <b>planned</b>
<b>Working Capital For Capital Projects</b> (Of the fund's total resources, how much has been already appropriated for vehicle acquisition)	0			Most tech project held in parent capital project fund
<b>Undesignated Working Capital</b> (How much of the fund's resources are available?)	(67,951)	 More than Prior Year	 Better than Plan	Working capital is <b>improving</b> faster than <b>planned</b>
<b>Days Cash on Hand, Total Working Capital</b> (How many days of operations would be covered by our total working capital if no more revenue were generated)	-23	 Not significantly different	 Met Plan	Fund must borrow from central <b>treasury</b>
<b>Days Cash on Hand, Undesignated Working Capital</b> (How many days of operations would the fund's fairly liquid assets cover?)	-23	 Not significantly different	 Met Plan	Fund must borrow from central <b>treasury</b>

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

City and Borough of Sitka  
Building Maintenance Fund  
Financial Statements  
For The Twelve-Month Period Ended June 30, 2018  
(Unaudited)

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.00%)	Variance To FY2018 Plan
<b>Revenue:</b>									
Building Maintenance Charges	102,319	90,663	136,540	-	329,522	292,949	36,573	460,766	(131,244)
Other Operating Revenue	-	-	-	-	-	-	-	22,500	(22,500)
<b>Total Revenue:</b>	<b>102,319</b>	<b>90,663</b>	<b>136,540</b>	<b>-</b>	<b>329,522</b>	<b>292,949</b>	<b>36,573</b>	<b>483,266</b>	<b>(153,744)</b>
<b>Cost of Sales:</b>									
Operations	120,345	102,787	204,034	-	427,166	345,096	(82,070)	765,373	338,207
Depreciation	1,320	1,321	1,320	-	3,961	660	(3,301)	3,961	-
<b>Total Cost of Sales:</b>	<b>121,665</b>	<b>104,108</b>	<b>205,354</b>	<b>-</b>	<b>431,127</b>	<b>345,756</b>	<b>(85,371)</b>	<b>769,334</b>	<b>338,207</b>
<b>Gross Margin:</b>	<b>(19,346)</b> <b>-18.91%</b>	<b>(13,445)</b> <b>-14.83%</b>	<b>(68,814)</b> <b>-51.15%</b>	<b>-</b>	<b>(101,605)</b> <b>-30.83%</b>	<b>(52,807)</b> <b>-18.03%</b>	<b>(48,798)</b> <b>-12.81%</b>	<b>(286,068)</b> <b>-59.19%</b>	<b>184,463</b> <b>28.36%</b>
<b>Selling and Administrative Expenses:</b>	<b>41,390</b>	<b>42,642</b>	<b>44,127</b>	<b>-</b>	<b>128,159</b>	<b>35,592</b>	<b>(92,567)</b>	<b>135,014</b>	<b>6,855</b>
<b>Earnings Before Interest (EBI):</b>	<b>(60,736)</b> <b>-59.36%</b>	<b>(56,087)</b> <b>-61.86%</b>	<b>(112,941)</b> <b>-82.72%</b>	<b>-</b>	<b>(229,764)</b> <b>-69.73%</b>	<b>(88,399)</b> <b>-30.18%</b>	<b>(141,365)</b> <b>-39.55%</b>	<b>(421,081)</b> <b>-87.13%</b>	<b>191,317</b> <b>17.41%</b>
<b>Non-operating Revenue and Expense:</b>									
Interest and Non-Operating Revenue:	18,289	17,805	15,819	-	51,913	54,912	(2,999)	53,325	(1,412)
Interest Expense:	-	-	-	-	-	-	-	-	-
<b>Total Non-operating Revenue &amp; Expense:</b>	<b>18,289</b>	<b>17,805</b>	<b>15,819</b>	<b>-</b>	<b>51,913</b>	<b>54,912</b>	<b>(2,999)</b>	<b>53,325</b>	<b>(1,412)</b>
<b>Net Income:</b>	<b>(42,447)</b> <b>-41.48%</b>	<b>(38,282)</b> <b>-42.22%</b>	<b>(97,122)</b> <b>-71.13%</b>	<b>-</b>	<b>(177,851)</b> <b>-53.97%</b>	<b>(33,487)</b> <b>-11.43%</b>	<b>(144,364)</b> <b>-394.73%</b>	<b>(367,756)</b> <b>-76.10%</b>	<b>189,905</b> <b>22.13%</b>
<b>Earnings Before Interest and Depreciation (EBIDA):</b>	<b>(59,416)</b> <b>-58.07%</b>	<b>(54,766)</b> <b>-60.41%</b>	<b>(111,621)</b> <b>-81.75%</b>	<b>-</b>	<b>(225,803)</b> <b>-68.52%</b>	<b>(87,739)</b> <b>-29.95%</b>	<b>(138,064)</b> <b>-38.57%</b>	<b>(417,120)</b> <b>-86.31%</b>	<b>191,317</b> <b>17.79%</b>
<b>Debt Principal Coverage</b>									
Simple Cash Flow (Net Income Plus Depreciation)	(41,127)	(36,961)	(95,802)	-	(173,890)	(32,827)	(141,063)	(363,795)	189,905
Debt Principal	-	-	-	-	-	-	-	-	-
Debt Principal Coverage Surplus/Deficit	<b>(41,127)</b>	<b>(36,961)</b>	<b>(95,802)</b>	<b>-</b>	<b>(173,890)</b>	<b>(32,827)</b>	<b>(141,063)</b>	<b>(363,795)</b>	<b>189,905</b>
Debt Principal Coverage Percentage	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b>Simple Asset Replacement Coverage</b>									
Debt Principal Coverage Surplus/Deficit (From Above)	(41,127)	(36,961)	(95,802)	-	(173,890)	(32,827)	(141,063)	(363,795)	189,905
Depreciation	1,320	1,321	1,320	-	3,961	660	3,301	3,961	-
Cash For/(Taken From) Asset Replacement	<b>(42,447)</b>	<b>(38,282)</b>	<b>(97,122)</b>	<b>-</b>	<b>(177,851)</b>	<b>(33,487)</b>	<b>(144,364)</b>	<b>(367,756)</b>	<b>189,905</b>

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.00%)	Variance To FY2018 Plan
<b>Working Capital</b>									
<b>Cash Flow:</b>									
Net Income Plus Depreciation Less Principal	(41,127)	(36,961)	(95,802)	-	(173,890)	(33,487)	(140,403)	(363,795)	189,905
CapEx, Accruals, and other Balance Sheet Changes	-	-	-	-	-	658	(658)	-	-
Increase in (Decrease in) Working Capital	(41,127)	(36,961)	(95,802)	-	(173,890)	(32,829)	(141,061)	(363,795)	189,905
Plus Beginning Total Working Capital	1,751,720	1,710,593	1,673,632	-	1,751,720	1,846,715	(94,995)	1,751,720	-
Equals Ending Total Working Capital:	1,710,593	1,673,632	1,577,830	-	1,577,830	1,813,886	(236,056)	1,387,925	189,905
<b>Working Capital Detail:</b>									
Sinking Fund & Repair Reserve	1,610,593	1,573,632	1,477,830	-	1,477,830				
Working Capital Designated for CapEx	-	-	-	-	-				
Undesignated Working Capital	100,000	100,000	100,000	-	100,000				
<b>Total Working Capital:</b>	<b>1,710,593</b>	<b>1,673,632</b>	<b>1,577,830</b>	<b>-</b>	<b>1,577,830</b>				
<b>Days On Hand Annual Cash Outlays in:</b>									
Total Working Capital:	965.11	1,050.13	580.18		777.99				
Total Working Capital Less Repair Reserve:	56.42	62.75	36.77		49.31				
Undesignated Working Capital	56.42	62.75	36.77		49.31				
<b>Working Capital Calculation:</b>									
Current Assets	1,724,086	1,687,125	1,591,323	-	1,687,125				
Current Liabilities	(13,493)	(13,493)	(13,493)	-	(13,493)				
CPLTD	-	-	-	-	-				
<b>Total Working Capital</b>	<b>1,710,593</b>	<b>1,673,632</b>	<b>1,577,830</b>	<b>-</b>	<b>1,673,632</b>				





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Through 03/31/18

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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
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Internal Service Funds</b>							
<b>Fund 300 - Data Processing Fund</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 340 - Operating Revenue</b>							
<b>3471</b>							
3471.000	D/P Monthly Billing	1,170,001.00	97,966.50	881,698.50	288,302.50	75	851,266.53
<b>3471 - Totals</b>		<b>\$1,170,001.00</b>	<b>\$97,966.50</b>	<b>\$881,698.50</b>	<b>\$288,302.50</b>	<b>75%</b>	<b>\$851,266.53</b>
<b>Department 340 - Operating Revenue Totals</b>		<b>\$1,170,001.00</b>	<b>\$97,966.50</b>	<b>\$881,698.50</b>	<b>\$288,302.50</b>	<b>75%</b>	<b>\$851,266.53</b>
<b>Department 360 - Uses of Prop &amp; Investment</b>							
<b>3610</b>							
3610.000	Interest Income	500.00	(22.88)	(1,865.37)	2,365.37	(373)	(322.58)
<b>3610 - Totals</b>		<b>\$500.00</b>	<b>(\$22.88)</b>	<b>(\$1,865.37)</b>	<b>\$2,365.37</b>	<b>(373%)</b>	<b>(\$322.58)</b>
<b>Department 360 - Uses of Prop &amp; Investment Totals</b>		<b>\$500.00</b>	<b>(\$22.88)</b>	<b>(\$1,865.37)</b>	<b>\$2,365.37</b>	<b>(373%)</b>	<b>(\$322.58)</b>
<b>Department 380 - Miscellaneous</b>							
<b>3807</b>							
3807.000	Miscellaneous	.00	218.32	218.32	(218.32)	+++	762.00
<b>3807 - Totals</b>		<b>\$0.00</b>	<b>\$218.32</b>	<b>\$218.32</b>	<b>(\$218.32)</b>	<b>+++</b>	<b>\$762.00</b>
<b>Department 380 - Miscellaneous Totals</b>		<b>\$0.00</b>	<b>\$218.32</b>	<b>\$218.32</b>	<b>(\$218.32)</b>	<b>+++</b>	<b>\$762.00</b>
<b>Division 300 - Revenue Totals</b>		<b>\$1,170,501.00</b>	<b>\$98,161.94</b>	<b>\$880,051.45</b>	<b>\$290,449.55</b>	<b>75%</b>	<b>\$851,705.95</b>
<b>REVENUE TOTALS</b>		<b>\$1,170,501.00</b>	<b>\$98,161.94</b>	<b>\$880,051.45</b>	<b>\$290,449.55</b>	<b>75%</b>	<b>\$851,705.95</b>
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 630 - Operations</b>							
<b>5110</b>							
5110.001	Regular Salaries/Wages	272,312.48	27,392.40	169,518.77	102,793.71	62	164,631.44
5110.002	Holidays	.00	1,699.60	9,090.80	(9,090.80)	+++	9,621.29
5110.003	Sick Leave	.00	597.11	2,881.80	(2,881.80)	+++	8,428.43
5110.004	Overtime	.00	214.13	1,487.81	(1,487.81)	+++	1,883.38
<b>5110 - Totals</b>		<b>\$272,312.48</b>	<b>\$29,903.24</b>	<b>\$182,979.18</b>	<b>\$89,333.30</b>	<b>67%</b>	<b>\$184,564.54</b>
<b>5120</b>							
5120.001	Annual Leave	12,008.00	1,755.79	17,848.74	(5,840.74)	149	12,138.12
5120.002	SBS	17,453.14	1,949.89	12,393.49	5,059.65	71	12,140.68
5120.003	Medicare	4,128.45	461.22	2,931.54	1,196.91	71	2,871.76
5120.004	PERS	59,798.71	6,964.99	43,679.59	16,119.12	73	42,883.43
5120.005	Health Insurance	75,978.24	5,670.16	60,581.54	15,396.70	80	46,577.57
5120.006	Life Insurance	47.64	3.97	35.73	11.91	75	37.41



# 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 <b>Proprietary Funds</b>							
Fund Type <b>Internal Service Funds</b>							
Fund <b>300 - Data Processing Fund</b>							
EXPENSE							
Division <b>600 - Operations</b>							
Department <b>630 - Operations</b>							
5120.007	Workmen's Compensation	1,609.13	187.67	1,177.22	431.91	73	1,118.65
<b>5201</b>		<b>5120 - Totals</b>	<b>\$171,023.31</b>	<b>\$16,993.69</b>	<b>\$138,647.85</b>	<b>81%</b>	<b>\$117,767.62</b>
5201.000	Training and Travel	14,000.00	2,695.53	5,194.47	8,805.53	37	10,824.40
<b>5204</b>		<b>5201 - Totals</b>	<b>\$14,000.00</b>	<b>\$2,695.53</b>	<b>\$5,194.47</b>	<b>37%</b>	<b>\$10,824.40</b>
5204.000	Telephone	116,880.00	11,978.90	129,312.79	(12,432.79)	111	128,335.25
5204.001	Cell Phone Stipend	900.00	75.00	675.00	225.00	75	675.00
<b>5205</b>		<b>5204 - Totals</b>	<b>\$117,780.00</b>	<b>\$12,053.90</b>	<b>\$129,987.79</b>	<b>110%</b>	<b>\$129,010.25</b>
5205.000	Insurance	4,045.00	327.32	2,945.88	1,099.12	73	3,393.63
<b>5206</b>		<b>5205 - Totals</b>	<b>\$4,045.00</b>	<b>\$327.32</b>	<b>\$2,945.88</b>	<b>73%</b>	<b>\$3,393.63</b>
5206.000	Supplies	10,000.00	309.07	3,394.63	6,605.37	34	6,526.10
<b>5207</b>		<b>5206 - Totals</b>	<b>\$10,000.00</b>	<b>\$309.07</b>	<b>\$3,394.63</b>	<b>34%</b>	<b>\$6,526.10</b>
5207.000	Repairs & Maintenance	154,000.00	3,092.25	101,807.04	52,192.96	66	138,455.32
<b>5212</b>		<b>5207 - Totals</b>	<b>\$154,000.00</b>	<b>\$3,092.25</b>	<b>\$101,807.04</b>	<b>66%</b>	<b>\$138,455.32</b>
5212.000	Contracted/Purchased Serv	139,206.00	4,462.14	74,587.60	64,618.40	54	102,860.45
<b>5214</b>		<b>5212 - Totals</b>	<b>\$139,206.00</b>	<b>\$4,462.14</b>	<b>\$74,587.60</b>	<b>54%</b>	<b>\$102,860.45</b>
5214.000	Interdepartment Services	110,602.00	9,216.83	82,951.47	27,650.53	75	82,951.47
<b>5221</b>		<b>5214 - Totals</b>	<b>\$110,602.00</b>	<b>\$9,216.83</b>	<b>\$82,951.47</b>	<b>75%</b>	<b>\$82,951.47</b>
5221.000	Transportation/Vehicles	900.00	75.00	675.00	225.00	75	675.00
<b>5222</b>		<b>5221 - Totals</b>	<b>\$900.00</b>	<b>\$75.00</b>	<b>\$675.00</b>	<b>75%</b>	<b>\$675.00</b>
5222.000	Postage	.00	32.92	58.46	(58.46)	+++	90.00
<b>5223</b>		<b>5222 - Totals</b>	<b>\$0.00</b>	<b>\$32.92</b>	<b>\$58.46</b>	<b>+++</b>	<b>\$90.00</b>
5223.000	Tools & Small Equipment	52,700.00	.00	52,284.49	415.51	99	75,352.63
<b>5223</b>		<b>5223 - Totals</b>	<b>\$52,700.00</b>	<b>\$0.00</b>	<b>\$52,284.49</b>	<b>99%</b>	<b>\$75,352.63</b>



# 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	<b>Proprietary Funds</b>						
Fund Type	<b>Internal Service Funds</b>						
Fund	<b>300 - Data Processing Fund</b>						
	<b>EXPENSE</b>						
Division	<b>600 - Operations</b>						
Department	<b>630 - Operations</b>						
<b>5290</b>							
5290.000	Other Expenses	.00	.00	77.98	(77.98)	+++	241.00
	<b>5290 - Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$77.98</u>	<u>(\$77.98)</u>	<u>+++</u>	<u>\$241.00</u>
Department	<b>630 - Operations Totals</b>	<u>\$1,046,568.79</u>	<u>\$79,161.89</u>	<u>\$775,591.84</u>	<u>\$270,976.95</u>	<u>74%</u>	<u>\$852,712.41</u>
Division	<b>600 - Operations Totals</b>	<u>\$1,046,568.79</u>	<u>\$79,161.89</u>	<u>\$775,591.84</u>	<u>\$270,976.95</u>	<u>74%</u>	<u>\$852,712.41</u>
Division	<b>640 - Depreciation/Amortization</b>						
<b>6205</b>							
6205.000	Depreciation-Buildings	.00	118.08	1,062.72	(1,062.72)	+++	1,620.18
	<b>6205 - Totals</b>	<u>\$0.00</u>	<u>\$118.08</u>	<u>\$1,062.72</u>	<u>(\$1,062.72)</u>	<u>+++</u>	<u>\$1,620.18</u>
<b>6206</b>							
6206.000	Depreciation-Machinery	.00	14,521.48	130,693.32	(130,693.32)	+++	91,218.42
	<b>6206 - Totals</b>	<u>\$0.00</u>	<u>\$14,521.48</u>	<u>\$130,693.32</u>	<u>(\$130,693.32)</u>	<u>+++</u>	<u>\$91,218.42</u>
<b>6208</b>							
6208.000	Deprec-Furniture/Fixtures	.00	124.39	1,119.51	(1,119.51)	+++	.00
	<b>6208 - Totals</b>	<u>\$0.00</u>	<u>\$124.39</u>	<u>\$1,119.51</u>	<u>(\$1,119.51)</u>	<u>+++</u>	<u>\$0.00</u>
Division	<b>640 - Depreciation/Amortization Totals</b>	<u>\$0.00</u>	<u>\$14,763.95</u>	<u>\$132,875.55</u>	<u>(\$132,875.55)</u>	<u>+++</u>	<u>\$92,838.60</u>
Division	<b>650 - Debt Payments</b>						
<b>5295</b>							
5295.000	Interest Expense	993.00	.00	.00	993.00	0	.00
	<b>5295 - Totals</b>	<u>\$993.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$993.00</u>	<u>0%</u>	<u>\$0.00</u>
<b>7301</b>							
7301.000	Note Principal Payments	50,967.00	.00	.00	50,967.00	0	.00
	<b>7301 - Totals</b>	<u>\$50,967.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$50,967.00</u>	<u>0%</u>	<u>\$0.00</u>
Division	<b>650 - Debt Payments Totals</b>	<u>\$51,960.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$51,960.00</u>	<u>0%</u>	<u>\$0.00</u>
Division	<b>670 - Fixed Assets</b>						
<b>7106</b>							
7106.000	Fixed Assets-Machinery	.00	.00	.00	.00	+++	56,752.76
	<b>7106 - Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$56,752.76</u>
Division	<b>670 - Fixed Assets Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$56,752.76</u>
	<b>EXPENSE TOTALS</b>	<u>\$1,098,528.79</u>	<u>\$93,925.84</u>	<u>\$908,467.39</u>	<u>\$190,061.40</u>	<u>83%</u>	<u>\$1,002,303.77</u>
Fund	<b>300 - Data Processing Fund Totals</b>						



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	<b>Proprietary Funds</b>						
Fund Type	<b>Internal Service Funds</b>						
	REVENUE TOTALS	1,170,501.00	98,161.94	880,051.45	290,449.55	75%	851,705.95
	EXPENSE TOTALS	1,098,528.79	93,925.84	908,467.39	190,061.40	83%	1,002,303.77
Fund	<b>300 - Data Processing Fund</b> Net Gain (Loss)	\$71,972.21	\$4,236.10	(\$28,415.94)	(\$100,388.15)	(39%)	(\$150,597.82)
Fund Type	<b>Internal Service Funds</b> Totals						
	REVENUE TOTALS	1,170,501.00	98,161.94	880,051.45	290,449.55	75%	851,705.95
	EXPENSE TOTALS	1,098,528.79	93,925.84	908,467.39	190,061.40	83%	1,002,303.77
Fund Type	<b>Internal Service Funds</b> Net Gain (Loss)	\$71,972.21	\$4,236.10	(\$28,415.94)	(\$100,388.15)	(39%)	(\$150,597.82)
Fund Category	<b>Proprietary Funds</b> Totals						
	REVENUE TOTALS	1,170,501.00	98,161.94	880,051.45	290,449.55	75%	851,705.95
	EXPENSE TOTALS	1,098,528.79	93,925.84	908,467.39	190,061.40	83%	1,002,303.77
Fund Category	<b>Proprietary Funds</b> Net Gain (Loss)	\$71,972.21	\$4,236.10	(\$28,415.94)	(\$100,388.15)	(39%)	(\$150,597.82)
	Grand Totals						
	REVENUE TOTALS	1,170,501.00	98,161.94	880,051.45	290,449.55	75%	851,705.95
	EXPENSE TOTALS	1,098,528.79	93,925.84	908,467.39	190,061.40	83%	1,002,303.77
	Grand Total Net Gain (Loss)	\$71,972.21	\$4,236.10	(\$28,415.94)	(\$100,388.15)	(39%)	(\$150,597.82)



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Internal Service Funds</b>				
Fund	<b>300 - Data Processing Fund</b>				
	<b>ASSETS</b>				
<b>1027</b>					
1027.000	Change in FMV-Investments	.00	4,224.00	(4,224.00)	(100.00)
<b>1027 - Totals</b>		\$0.00	\$4,224.00	(\$4,224.00)	(100.00%)
<b>1030</b>					
1030.100	Investment-Central Trea.	(3,382.89)	(13,607.24)	10,224.35	75.14
<b>1030 - Totals</b>		(\$3,382.89)	(\$13,607.24)	\$10,224.35	75.14%
<b>1200</b>					
1200.020	Prepaid Insurance	981.95	1,131.16	(149.21)	(13.19)
1200.030	Prepaid Workers Compensation Insurance	796.10	297.78	498.32	167.35
<b>1200 - Totals</b>		\$1,778.05	\$1,428.94	\$349.11	24.43%
<b>1540</b>					
1540.000	Buildings	21,254.18	21,254.18	.00	.00
<b>1540 - Totals</b>		\$21,254.18	\$21,254.18	\$0.00	0.00%
<b>1550</b>					
1550.000	Machinery & Equipment	2,426,422.10	2,115,858.81	310,563.29	14.68
<b>1550 - Totals</b>		\$2,426,422.10	\$2,115,858.81	\$310,563.29	14.68%
<b>1570</b>					
1570.000	Furniture & Fixtures	7,463.60	7,463.60	.00	.00
<b>1570 - Totals</b>		\$7,463.60	\$7,463.60	\$0.00	0.00%
<b>1590</b>					
1590.000	Construction in Progress	.00	211,790.85	(211,790.85)	(100.00)
<b>1590 - Totals</b>		\$0.00	\$211,790.85	(\$211,790.85)	(100.00%)
<b>1640</b>					
1640.000	Accumulated Depr Building	(13,106.76)	(12,247.27)	(859.49)	(7.02)
<b>1640 - Totals</b>		(\$13,106.76)	(\$12,247.27)	(\$859.49)	(7.02%)
<b>1650</b>					
1650.000	Accumulated Depr Equipmnt	(1,696,475.99)	(1,482,743.39)	(213,732.60)	(14.41)
<b>1650 - Totals</b>		(\$1,696,475.99)	(\$1,482,743.39)	(\$213,732.60)	(14.41%)
<b>1670</b>					
1670.000	Accumulated Depr furnitur	(3,355.40)	(743.17)	(2,612.23)	(351.50)
<b>1670 - Totals</b>		(\$3,355.40)	(\$743.17)	(\$2,612.23)	(351.50%)
<b>1825</b>					
1825.000	Deferred Outflow Pension	141,823.00	59,456.00	82,367.00	138.53
<b>1825 - Totals</b>		\$141,823.00	\$59,456.00	\$82,367.00	138.53%
<b>ASSETS TOTALS</b>		\$882,419.89	\$912,135.31	(\$29,715.42)	(3.26%)



# 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	<b>Proprietary Funds</b>				
Fund Type	<b>Internal Service Funds</b>				
Fund	<b>300 - Data Processing Fund</b>				
	<b>LIABILITIES AND FUND EQUITY</b>				
	<b>LIABILITIES</b>				
<b>2060</b>					
2060.000	Compensated Absences Pay.	14,992.92	8,372.76	6,620.16	79.07
	<b>2060 - Totals</b>	<b>\$14,992.92</b>	<b>\$8,372.76</b>	<b>\$6,620.16</b>	<b>79.07%</b>
<b>2300</b>					
2300.000	Advances Payable	51,353.02	100,978.76	(49,625.74)	(49.14)
	<b>2300 - Totals</b>	<b>\$51,353.02</b>	<b>\$100,978.76</b>	<b>(\$49,625.74)</b>	<b>(49.14%)</b>
<b>2500</b>					
2500.900	Net Pension Liability	608,926.00	337,261.00	271,665.00	80.55
	<b>2500 - Totals</b>	<b>\$608,926.00</b>	<b>\$337,261.00</b>	<b>\$271,665.00</b>	<b>80.55%</b>
<b>2700</b>					
2700.300	Deferred Inflow Pension	6,788.00	5,971.00	817.00	13.68
	<b>2700 - Totals</b>	<b>\$6,788.00</b>	<b>\$5,971.00</b>	<b>\$817.00</b>	<b>13.68%</b>
	<b>LIABILITIES TOTALS</b>	<b>\$682,059.94</b>	<b>\$452,583.52</b>	<b>\$229,476.42</b>	<b>50.70%</b>
	<b>FUND EQUITY</b>				
<b>2800</b>					
2800.003	Contributed Cap.-Local	92,771.03	92,771.03	.00	.00
	<b>2800 - Totals</b>	<b>\$92,771.03</b>	<b>\$92,771.03</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2900</b>					
2900.010	Reserve for Encumbrances	(7,632.00)	(7,632.00)	.00	.00
	<b>2900 - Totals</b>	<b>(\$7,632.00)</b>	<b>(\$7,632.00)</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2910</b>					
2910.120	Designated-Future Expend.	(6,500.00)	(6,500.00)	.00	.00
	<b>2910 - Totals</b>	<b>(\$6,500.00)</b>	<b>(\$6,500.00)</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2920</b>					
2920.000	Undesignated/Re. Earnings	142,504.86	523,878.58	(381,373.72)	(72.80)
	<b>2920 - Totals</b>	<b>\$142,504.86</b>	<b>\$523,878.58</b>	<b>(\$381,373.72)</b>	<b>(72.80%)</b>
<b>2965</b>					
2965.000	P/Y Encumbrance Control	7,632.00	7,632.00	.00	.00
	<b>2965 - Totals</b>	<b>\$7,632.00</b>	<b>\$7,632.00</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$228,775.89</b>	<b>\$610,149.61</b>	<b>(\$381,373.72)</b>	<b>(62.50%)</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(880,051.45)			
	Fund Expenses	908,467.39			
	<b>FUND EQUITY TOTALS</b>	<b>\$200,359.95</b>	<b>\$610,149.61</b>	<b>(\$409,789.66)</b>	<b>(67.16%)</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$882,419.89</b>	<b>\$1,062,733.13</b>	<b>(\$180,313.24)</b>	<b>(16.97%)</b>



# 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	<b>Proprietary Funds</b>				
Fund Type	<b>Internal Service Funds</b>				
Fund	<b>300 - Data Processing Fund</b> Totals	\$0.00	(\$150,597.82)	\$150,597.82	100.00%
Fund Type	<b>Internal Service Funds</b> Totals	\$0.00	(\$150,597.82)	\$150,597.82	100.00%
Fund Category	<b>Proprietary Funds</b> Totals	\$0.00	(\$150,597.82)	\$150,597.82	100.00%
	Grand Totals	\$0.00	(\$150,597.82)	\$150,597.82	100.00%

## Central Garage Fund

### Financial Analysis

As Of, And For the 9-Month Period Ending March 31, 2018

### Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
<b>Revenue</b>	1,221,334	 More Than Last Year	 Did Not Meet Plan	 Vehicle charges must cover operating costs and meet sinking fund requirements
<b>Appropriated Outlays vs. Actual Outlays</b> (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	96,622	n/a	Under budget 	n/a
<b>Earnings Before Interest and Depreciation</b> (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)	717,099	 Not Significantly Different	 Did Not Meet Plan	 Cash flow from operations must meet sinking fund requirements
<b>Net Income</b> (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)	439,414	 Not Significantly Different	 Did Not Meet Plan	 Impacted by Cash Flow from Operations; must meet sinking fund requirements
<b>Asset Replacement</b> (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> ))	733,580	 Not Significantly Different	 Did Not Meet Plan	 Asset replacement is adequate; however, ability to finance future vehicle replacements depends on future vehicle charges
<b>Total Working Capital</b> (What total resources are available in the fund)	3,612,239	 Not Significantly Different	 Met Plan	 Working capital is adequate and in line with plan
<b>Working Capital For Vehicle Replacement</b> (Of the fund's total resources, how much has been already appropriated for vehicle acquisition)	3,512,239	 More than Prior Year	 Met Plan	 Vehicle replacement funding adequately addresses vehicle replacement needs
<b>Undesignated Working Capital</b> (How much of the fund's resources are available?)	100,000	 Not significantly different	 Met Plan	 Undesignated working capital is adequate for the present
<b>Days Cash on Hand, Total Working Capital</b> (How many days of operations would be covered by our total working capital if no more revenue were generated)	1,800.83	 Not significantly different	 Met Plan	 Cash on hand is adequate for the present
<b>Days Cash on Hand, Undesignated Working Capital</b>	49.9	 Not significantly different	 Met Plan	 Cash on hand is adequate for the present replacement



(How many days of operations would the fund's fairly liquid assets cover?)				
--	--	--	--	--

The Central Garage Fund has experienced positive financial results compared to FY2017 but is behind plan for the first fiscal quarter.

The financial health of the 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, 2018  
(Unaudited)

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.00%)	Variance To FY2018 Plan
<b>Revenue:</b>									
Vehicle Billings	305,946	305,946	212,970	-	824,862	962,073	(137,211)	1,112,546	(287,684)
Other Operating Revenue	<u>71,757</u>	<u>190,073</u>	<u>134,652</u>	<u>-</u>	<u>396,482</u>	<u>195,168</u>	<u>201,314</u>	<u>247,317</u>	<u>149,165</u>
<b>Total Revenue:</b>	<b>377,703</b>	<b>496,019</b>	<b>347,622</b>	<b>-</b>	<b>1,221,344</b>	<b>1,157,241</b>	<b>64,103</b>	<b>1,359,863</b>	<b>(138,519)</b>
<b>Cost of Sales:</b>									
Operations	79,227	113,402	102,476	-	295,105	231,605	(63,500)	375,052	79,947
Depreciation	<u>110,555</u>	<u>110,555</u>	<u>110,556</u>	<u>-</u>	<u>331,666</u>	<u>341,522</u>	<u>9,856</u>	<u>331,666</u>	<u>-</u>
Total Cost of Sales:	<u>189,782</u>	<u>223,957</u>	<u>213,032</u>	<u>-</u>	<u>626,771</u>	<u>573,127</u>	<u>(53,644)</u>	<u>706,718</u>	<u>79,947</u>
<b>Gross Margin:</b>	<b>187,921</b> <b>49.75%</b>	<b>272,062</b> <b>54.85%</b>	<b>134,590</b> <b>38.72%</b>	<b>-</b>	<b>594,573</b> <b>48.68%</b>	<b>584,114</b> <b>50.47%</b>	<b>10,459</b> <b>-1.79%</b>	<b>653,145</b> <b>48.03%</b>	<b>(58,572)</b> <b>0.65%</b>
<b>Selling and Administrative Expenses</b>	<u>61,332</u>	<u>74,548</u>	<u>73,260</u>	<u>-</u>	<u>209,140</u>	<u>204,545</u>	<u>(4,595.00)</u>	<u>226,265</u>	<u>17,125</u>
<b>Earnings Before Interest (EBI):</b>	<b>126,589</b> <b>33.52%</b>	<b>197,514</b> <b>39.82%</b>	<b>61,330</b> <b>17.64%</b>	<b>-</b>	<b>385,433</b> <b>31.56%</b>	<b>379,569</b> <b>32.80%</b>	<b>5,864</b> <b>-1.24%</b>	<b>426,880</b> <b>31.39%</b>	<b>(41,447)</b> <b>0.17%</b>
<b>Non-operating Revenue and Expense:</b>									
Interest and Non-Operating Revenue:	15,318	29,869	16,294	-	61,481	70,876	(9,395)	68,766	(7,285)
Interest Expense:	<u>(2,500)</u>	<u>(2,500)</u>	<u>(2,500)</u>	<u>-</u>	<u>(7,500)</u>	<u>(11,250)</u>	<u>3,750</u>	<u>(7,500)</u>	<u>-</u>
Total Non-operating Revenue & Expense:	<u>12,818</u>	<u>27,369</u>	<u>13,794</u>	<u>-</u>	<u>53,981</u>	<u>59,626</u>	<u>(5,645)</u>	<u>61,266</u>	<u>(7,285)</u>
<b>Net Income:</b>	<u>139,407</u> <b>36.91%</b>	<u>224,883</u> <b>45.34%</b>	<u>75,124</u> <b>21.61%</b>	<u>-</u>	<u>439,414</u> <b>35.98%</b>	<u>439,195</u> <b>37.95%</b>	<u>219</u> <b>0.34%</b>	<u>488,146</u> <b>35.90%</b>	<u>(48,732)</u> <b>0.08%</b>
<b>Earnings Before Interest and Depreciation (EBIDA):</b>	<b>237,144</b> <b>62.79%</b>	<b>308,069</b> <b>62.11%</b>	<b>171,886</b> <b>49.45%</b>	<b>-</b>	<b>717,099</b> <b>58.71%</b>	<b>721,091</b> <b>62.31%</b>	<b>(3,992)</b> <b>-3.60%</b>	<b>758,546</b> <b>55.78%</b>	<b>(41,447)</b> <b>2.93%</b>
<b>Debt Principal Coverage</b>									
Simple Cash Flow (Net Income Plus Depreciation)	249,962	335,438	185,680	-	771,080	780,717	(9,637)	819,812	(48,732)
Debt Principal	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>	<u>-</u>	<u>37,500</u>	<u>36,930</u>	<u>570</u>	<u>37,500</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	<u>237,462</u>	<u>322,938</u>	<u>173,180</u>	<u>-</u>	<u>733,580</u>	<u>743,787</u>	<u>(10,207)</u>	<u>782,312</u>	<u>(48,732)</u>
Debt Principal Coverage Percentage	0.00%	0.00%	0.00%	0.00%	100%	100%	100%	100%	0%
<b>Simple Asset Replacement Coverage</b>									
Debt Principal Coverage Surplus/Deficit (From Above)	237,462	322,938	173,180	-	733,580	743,787	(10,207)	782,312	(48,732)
Depreciation	<u>110,555</u>	<u>110,555</u>	<u>110,556</u>	<u>-</u>	<u>331,666</u>	<u>341,522</u>	<u>(9,856)</u>	<u>331,666</u>	<u>-</u>
Cash For/(Taken From) Asset Replacement	<u>126,907</u>	<u>212,383</u>	<u>62,624</u>	<u>-</u>	<u>401,914</u>	<u>402,265</u>	<u>(351)</u>	<u>450,646</u>	<u>(48,732)</u>

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.00%)	Variance To FY2018 Plan
<b>Working Capital</b>									
<b>Cash Flow:</b>									
Net Income Plus Depreciation Less Principal	237,462	322,938	173,180	-	733,580	743,787	(10,207)	782,312	(48,732)
CapEx, Accruals, and other Balance Sheet Changes	(41,604)	15,001	(94,717)	-	(121,320)	(276,053)	154,733	(121,320)	-
Increase in (Decrease in) Working Capital	195,858	337,939	78,463	-	612,260	467,734	144,526	660,992	(48,732)
Plus Beginning Total Working Capital	2,999,979	3,195,837	3,533,776	-	2,999,979	3,067,691	(67,712)	2,999,979	-
Equals Ending Total Working Capital:	3,195,837	3,533,776	3,612,239	-	3,612,239	3,535,425	76,814	3,660,971	(48,732)
<b>Working Capital Detail:</b>									
Sinking Fund & Repair Reserve	2,673,837	3,011,776	3,292,042	-	3,292,042				
Working Capital Designated for CapEx	422,000	422,000	220,197	-	220,197				
Undesignated Working Capital	100,000	100,000	100,000	-	100,000				
Total Working Capital:	3,195,837	3,533,776	3,612,239	-	3,612,239				
<b>Days On Hand Annual Cash Outlays in:</b>									
Total Working Capital:	1,874.66	1,588.85	1,728.13		1,800.83				
Total Working Capital Less Repair Reserve:	306.20	234.70	153.19		159.63				
Undesignated Working Capital	58.66	44.96	47.84		49.85				
<b>Working Capital Calculation:</b>									
Current Assets	3,255,305	3,593,244	3,671,707	-	3,671,707				
Current Liabilities	(9,468)	(9,468)	(9,468)	-	(9,468)				
CPLTD	(50,000)	(50,000)	(50,000)	-	(50,000)				
Total Working Capital	3,195,837	3,533,776	3,612,239	-	3,612,239				



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Internal Service Funds</b>				
Fund	<b>310 - Central Garage Fund</b>				
	<b>ASSETS</b>				
<b>1027</b>					
1027.000	Change in FMV-Investments	2,919.00	78,067.00	(75,148.00)	(96.26)
<b>1027 - Totals</b>		<b>\$2,919.00</b>	<b>\$78,067.00</b>	<b>(\$75,148.00)</b>	<b>(96.26%)</b>
<b>1030</b>					
1030.100	Investment-Central Trea.	3,585,273.09	3,487,120.69	98,152.40	2.81
<b>1030 - Totals</b>		<b>\$3,585,273.09</b>	<b>\$3,487,120.69</b>	<b>\$98,152.40</b>	<b>2.81%</b>
<b>1200</b>					
1200.020	Prepaid Insurance	24,236.68	23,373.53	863.15	3.69
1200.030	Prepaid Workers Compensation Insurance	5,402.35	3,548.60	1,853.75	52.24
<b>1200 - Totals</b>		<b>\$29,639.03</b>	<b>\$26,922.13</b>	<b>\$2,716.90</b>	<b>10.09%</b>
<b>1510</b>					
1510.000	Land Improvements	24,275.38	24,275.38	.00	.00
<b>1510 - Totals</b>		<b>\$24,275.38</b>	<b>\$24,275.38</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1540</b>					
1540.000	Buildings	1,375,397.66	1,375,397.66	.00	.00
<b>1540 - Totals</b>		<b>\$1,375,397.66</b>	<b>\$1,375,397.66</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1550</b>					
1550.000	Machinery & Equipment	973,597.64	954,302.96	19,294.68	2.02
<b>1550 - Totals</b>		<b>\$973,597.64</b>	<b>\$954,302.96</b>	<b>\$19,294.68</b>	<b>2.02%</b>
<b>1560</b>					
1560.000	Vehicles	6,725,049.73	6,120,909.23	604,140.50	9.87
<b>1560 - Totals</b>		<b>\$6,725,049.73</b>	<b>\$6,120,909.23</b>	<b>\$604,140.50</b>	<b>9.87%</b>
<b>1570</b>					
1570.000	Furniture & Fixtures	.60	.60	.00	.00
<b>1570 - Totals</b>		<b>\$0.60</b>	<b>\$0.60</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1610</b>					
1610.000	Accumulated Depr. Land Im	(11,894.99)	(10,923.95)	(971.04)	(8.89)
<b>1610 - Totals</b>		<b>(\$11,894.99)</b>	<b>(\$10,923.95)</b>	<b>(\$971.04)</b>	<b>(8.89%)</b>
<b>1640</b>					
1640.000	Accumulated Depr Building	(490,106.62)	(462,598.66)	(27,507.96)	(5.95)
<b>1640 - Totals</b>		<b>(\$490,106.62)</b>	<b>(\$462,598.66)</b>	<b>(\$27,507.96)</b>	<b>(5.95%)</b>
<b>1650</b>					
1650.000	Accumulated Depr Equipmnt	(798,195.53)	(792,069.50)	(6,126.03)	(.77)
<b>1650 - Totals</b>		<b>(\$798,195.53)</b>	<b>(\$792,069.50)</b>	<b>(\$6,126.03)</b>	<b>(0.77%)</b>



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Internal Service Funds</b>				
Fund	<b>310 - Central Garage Fund</b>				
	<b>ASSETS</b>				
<b>1660</b>					
1660.000	Accumulated Depr Vehicles	(4,295,885.91)	(4,221,212.96)	(74,672.95)	(1.77)
<b>1660 - Totals</b>		<b>(\$4,295,885.91)</b>	<b>(\$4,221,212.96)</b>	<b>(\$74,672.95)</b>	<b>(1.77%)</b>
<b>1825</b>					
1825.000	Deferred Outflow Pension	53,332.00	28,701.00	24,631.00	85.82
<b>1825 - Totals</b>		<b>\$53,332.00</b>	<b>\$28,701.00</b>	<b>\$24,631.00</b>	<b>85.82%</b>
<b>ASSETS TOTALS</b>		<b>\$7,173,401.08</b>	<b>\$6,608,891.58</b>	<b>\$564,509.50</b>	<b>8.54%</b>
	<b>LIABILITIES AND FUND EQUITY</b>				
	<b>LIABILITIES</b>				
<b>2060</b>					
2060.000	Compensated Absences Pay.	9,468.16	6,684.92	2,783.24	41.63
<b>2060 - Totals</b>		<b>\$9,468.16</b>	<b>\$6,684.92</b>	<b>\$2,783.24</b>	<b>41.63%</b>
<b>2300</b>					
2300.000	Advances Payable	200,000.00	250,000.00	(50,000.00)	(20.00)
<b>2300 - Totals</b>		<b>\$200,000.00</b>	<b>\$250,000.00</b>	<b>(\$50,000.00)</b>	<b>(20.00%)</b>
<b>2500</b>					
2500.900	Net Pension Liability	228,985.00	162,805.00	66,180.00	40.65
<b>2500 - Totals</b>		<b>\$228,985.00</b>	<b>\$162,805.00</b>	<b>\$66,180.00</b>	<b>40.65%</b>
<b>2700</b>					
2700.300	Deferred Inflow Pension	2,552.00	2,882.00	(330.00)	(11.45)
<b>2700 - Totals</b>		<b>\$2,552.00</b>	<b>\$2,882.00</b>	<b>(\$330.00)</b>	<b>(11.45%)</b>
<b>LIABILITIES TOTALS</b>		<b>\$441,005.16</b>	<b>\$422,371.92</b>	<b>\$18,633.24</b>	<b>4.41%</b>
	<b>FUND EQUITY</b>				
<b>2800</b>					
2800.002	Contributed Cap.-State	189,062.00	189,062.00	.00	.00
2800.003	Contributed Cap.-Local	714,069.19	714,069.19	.00	.00
<b>2800 - Totals</b>		<b>\$903,131.19</b>	<b>\$903,131.19</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2900</b>					
2900.010	Reserve for Encumbrances	(8,840.49)	(8,840.49)	.00	.00
<b>2900 - Totals</b>		<b>(\$8,840.49)</b>	<b>(\$8,840.49)</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2910</b>					
2910.310	Designated-Vehicle Purch	4,334,113.00	4,331,317.00	2,796.00	.06
<b>2910 - Totals</b>		<b>\$4,334,113.00</b>	<b>\$4,331,317.00</b>	<b>\$2,796.00</b>	<b>0.06%</b>



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Internal Service Funds</b>				
Fund	<b>310 - Central Garage Fund</b>				
	<b>FUND EQUITY</b>				
<b>2920</b>					
2920.000	Undesignated/Re. Earnings	1,268,434.61	825,859.21	442,575.40	53.59
	<b>2920 - Totals</b>	\$1,268,434.61	\$825,859.21	\$442,575.40	53.59%
<b>2965</b>					
2965.000	P/Y Encumbrance Control	8,839.71	8,839.71	.00	.00
	<b>2965 - Totals</b>	\$8,839.71	\$8,839.71	\$0.00	0.00%
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	\$6,505,678.02	\$6,060,306.62	\$445,371.40	7.35%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(1,282,824.91)			
	Fund Expenses	1,056,107.01			
	<b>FUND EQUITY TOTALS</b>	\$6,732,395.92	\$6,060,306.62	\$672,089.30	11.09%
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	\$7,173,401.08	\$6,482,678.54	\$690,722.54	10.65%
Fund	<b>310 - Central Garage Fund Totals</b>	\$0.00	\$126,213.04	(\$126,213.04)	(100.00%)
Fund Type	<b>Internal Service Funds Totals</b>	\$0.00	\$126,213.04	(\$126,213.04)	(100.00%)
Fund Category	<b>Proprietary Funds Totals</b>	\$0.00	\$126,213.04	(\$126,213.04)	(100.00%)
	<b>Grand Totals</b>	\$0.00	\$126,213.04	(\$126,213.04)	(100.00%)



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Internal Service Funds</b>							
<b>Fund 310 - Central Garage Fund</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 340 - Operating Revenue</b>							
<b>3481</b>							
3481.000	Dept Monthly Billings	419,306.00	.00	185,952.00	233,354.00	44	339,561.00
3481.001	Dept Vehicle Sinking Fund	889,588.00	70,990.00	638,910.00	250,678.00	72	622,512.00
3481.002	Dept Fuel Revenue	140,000.00	13,703.73	113,460.80	26,539.20	81	104,660.47
3481.004	Dept Labor Revenue	141,756.00	6,350.00	58,125.00	83,631.00	41	53,200.00
3481.005	Dept Oil Revenue	2,500.00	512.00	1,248.00	1,252.00	50	1,612.00
3481.006	Dept Filters Revenue	500.00	200.00	440.00	60.00	88	340.00
3481.008	Dept Misc Revenue	45,000.00	5,667.19	41,409.41	3,590.59	92	31,913.70
<b>3481 - Totals</b>		<b>\$1,638,650.00</b>	<b>\$97,422.92</b>	<b>\$1,039,545.21</b>	<b>\$599,104.79</b>	<b>63%</b>	<b>\$1,153,799.17</b>
<b>3491</b>							
3491.000	Jobbing-Labor	.00	.00	.00	.00	+++	1,600.61
<b>3491 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$1,600.61</b>
<b>Department 340 - Operating Revenue Totals</b>		<b>\$1,638,650.00</b>	<b>\$97,422.92</b>	<b>\$1,039,545.21</b>	<b>\$599,104.79</b>	<b>63%</b>	<b>\$1,155,399.78</b>
<b>Department 360 - Uses of Prop &amp; Investment</b>							
<b>3602</b>							
3602.000	Rent - Building	23,688.00	.00	.00	23,688.00	0	.00
<b>3602 - Totals</b>		<b>\$23,688.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,688.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>3610</b>							
3610.000	Interest Income	68,000.00	6,193.68	46,996.79	21,003.21	69	50,742.39
<b>3610 - Totals</b>		<b>\$68,000.00</b>	<b>\$6,193.68</b>	<b>\$46,996.79</b>	<b>\$21,003.21</b>	<b>69%</b>	<b>\$50,742.39</b>
<b>3620</b>							
3620.000	Sale of Fixed Assets	.00	.00	14,484.01	(14,484.01)	+++	40,967.51
<b>3620 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,484.01</b>	<b>(\$14,484.01)</b>	<b>+++</b>	<b>\$40,967.51</b>
<b>Department 360 - Uses of Prop &amp; Investment Totals</b>		<b>\$91,688.00</b>	<b>\$6,193.68</b>	<b>\$61,480.80</b>	<b>\$30,207.20</b>	<b>67%</b>	<b>\$91,709.90</b>
<b>Department 380 - Miscellaneous</b>							
<b>3807</b>							
3807.000	Miscellaneous	.00	.00	7,298.90	(7,298.90)	+++	1,840.93
<b>3807 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,298.90</b>	<b>(\$7,298.90)</b>	<b>+++</b>	<b>\$1,840.93</b>
<b>Department 380 - Miscellaneous Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,298.90</b>	<b>(\$7,298.90)</b>	<b>+++</b>	<b>\$1,840.93</b>
<b>Department 390 - Cash Basis Receipts</b>							
<b>3950</b>							
3950.100	Transfer In General Fund	69,500.00	.00	69,500.00	.00	100	.00
3950.220	Transfer In Waste Water	45,000.00	.00	45,000.00	.00	100	.00



# 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
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Internal Service Funds</b>							
<b>Fund 310 - Central Garage Fund</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 390 - Cash Basis Receipts</b>							
3950.320	Transfer In Bldg Maint	60,000.00	.00	60,000.00	.00	100	.00
<b>3950 - Totals</b>		<b>\$174,500.00</b>	<b>\$0.00</b>	<b>\$174,500.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$0.00</b>
<b>Department 390 - Cash Basis Receipts Totals</b>		<b>\$174,500.00</b>	<b>\$0.00</b>	<b>\$174,500.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$0.00</b>
<b>Division 300 - Revenue Totals</b>		<b>\$1,904,838.00</b>	<b>\$103,616.60</b>	<b>\$1,282,824.91</b>	<b>\$622,013.09</b>	<b>67%</b>	<b>\$1,248,950.61</b>
<b>REVENUE TOTALS</b>		<b>\$1,904,838.00</b>	<b>\$103,616.60</b>	<b>\$1,282,824.91</b>	<b>\$622,013.09</b>	<b>67%</b>	<b>\$1,248,950.61</b>
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 601 - Administration</b>							
<b>5110</b>							
5110.004	Overtime	1,000.00	.00	.00	1,000.00	0	.00
<b>5110 - Totals</b>		<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5120</b>							
5120.001	Annual Leave	5,286.00	.00	.00	5,286.00	0	.00
5120.002	SBS	385.33	.00	.00	385.33	0	.00
5120.003	Medicare	91.15	.00	.00	91.15	0	.00
5120.004	PERS	220.00	.00	.00	220.00	0	.00
5120.007	Workmen's Compensation	58.10	.00	.00	58.10	0	.00
<b>5120 - Totals</b>		<b>\$6,040.58</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,040.58</b>	<b>0%</b>	<b>\$0.00</b>
<b>5201</b>							
5201.000	Training and Travel	1,800.00	.00	.00	1,800.00	0	.00
<b>5201 - Totals</b>		<b>\$1,800.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,800.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5202</b>							
5202.000	Uniforms	.00	27.76	775.82	(775.82)	+++	236.31
<b>5202 - Totals</b>		<b>\$0.00</b>	<b>\$27.76</b>	<b>\$775.82</b>	<b>(\$775.82)</b>	<b>+++</b>	<b>\$236.31</b>
<b>5203</b>							
5203.001	Electric	15,000.00	3,648.70	22,092.97	(7,092.97)	147	17,682.29
5203.005	Heating Fuel	8,000.00	781.39	4,173.98	3,826.02	52	4,981.96
<b>5203 - Totals</b>		<b>\$23,000.00</b>	<b>\$4,430.09</b>	<b>\$26,266.95</b>	<b>(\$3,266.95)</b>	<b>114%</b>	<b>\$22,664.25</b>





# 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 <b>Proprietary Funds</b>							
Fund Type <b>Internal Service Funds</b>							
Fund <b>310 - Central Garage Fund</b>							
EXPENSE							
Division <b>600 - Operations</b>							
Department <b>601 - Administration</b>							
<b>5204</b>							
5204.000	Telephone	2,000.00	200.11	1,611.96	388.04	81	1,383.72
	<b>5204 - Totals</b>	<b>\$2,000.00</b>	<b>\$200.11</b>	<b>\$1,611.96</b>	<b>\$388.04</b>	<b>81%</b>	<b>\$1,383.72</b>
<b>5205</b>							
5205.000	Insurance	100,000.00	8,078.90	68,869.37	31,130.63	69	71,496.03
	<b>5205 - Totals</b>	<b>\$100,000.00</b>	<b>\$8,078.90</b>	<b>\$68,869.37</b>	<b>\$31,130.63</b>	<b>69%</b>	<b>\$71,496.03</b>
<b>5206</b>							
5206.000	Supplies	700.00	47.65	153.15	546.85	22	.00
	<b>5206 - Totals</b>	<b>\$700.00</b>	<b>\$47.65</b>	<b>\$153.15</b>	<b>\$546.85</b>	<b>22%</b>	<b>\$0.00</b>
<b>5207</b>							
5207.000	Repairs & Maintenance	.00	.00	53.75	(53.75)	+++	.00
	<b>5207 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$53.75</b>	<b>(\$53.75)</b>	<b>+++</b>	<b>\$0.00</b>
<b>5208</b>							
5208.000	Bldg Repair & Maint	13,000.00	3,613.56	10,303.18	2,696.82	79	6,991.09
	<b>5208 - Totals</b>	<b>\$13,000.00</b>	<b>\$3,613.56</b>	<b>\$10,303.18</b>	<b>\$2,696.82</b>	<b>79%</b>	<b>\$6,991.09</b>
<b>5211</b>							
5211.000	Data Processing Fees	10,059.00	838.25	7,544.25	2,514.75	75	6,945.03
	<b>5211 - Totals</b>	<b>\$10,059.00</b>	<b>\$838.25</b>	<b>\$7,544.25</b>	<b>\$2,514.75</b>	<b>75%</b>	<b>\$6,945.03</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	2,206.00	497.26	6,918.88	(4,712.88)	314	7,200.64
	<b>5212 - Totals</b>	<b>\$2,206.00</b>	<b>\$497.26</b>	<b>\$6,918.88</b>	<b>(\$4,712.88)</b>	<b>314%</b>	<b>\$7,200.64</b>
<b>5214</b>							
5214.000	Interdepartment Services	128,814.00	9,565.47	83,665.45	45,148.55	65	83,427.06
	<b>5214 - Totals</b>	<b>\$128,814.00</b>	<b>\$9,565.47</b>	<b>\$83,665.45</b>	<b>\$45,148.55</b>	<b>65%</b>	<b>\$83,427.06</b>
<b>5221</b>							
5221.000	Transportation/Vehicles	9,866.00	.00	.00	9,866.00	0	(45.00)
	<b>5221 - Totals</b>	<b>\$9,866.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,866.00</b>	<b>0%</b>	<b>(\$45.00)</b>
<b>5222</b>							
5222.000	Postage	200.00	.00	.00	200.00	0	.00
	<b>5222 - Totals</b>	<b>\$200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$200.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5223</b>							
5223.000	Tools & Small Equipment	3,000.00	.00	2,455.52	544.48	82	1,167.71
	<b>5223 - Totals</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$2,455.52</b>	<b>\$544.48</b>	<b>82%</b>	<b>\$1,167.71</b>



# Income Statement

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Include Rollup Account/Rollup to Account

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<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Internal Service Funds</b>							
<b>Fund 310 - Central Garage Fund</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 601 - Administration</b>							
<b>5226</b>							
5226.000	Advertising	.00	.00	91.80	(91.80)	+++	745.85
	<b>5226 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$91.80</b>	<b>(\$91.80)</b>	<b>+++</b>	<b>\$745.85</b>
<b>5231</b>							
5231.000	Credit Card Expense	.00	3.50	3.50	(3.50)	+++	3.74
	<b>5231 - Totals</b>	<b>\$0.00</b>	<b>\$3.50</b>	<b>\$3.50</b>	<b>(\$3.50)</b>	<b>+++</b>	<b>\$3.74</b>
<b>5290</b>							
5290.000	Other Expenses	.00	.00	426.00	(426.00)	+++	2,329.00
	<b>5290 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$426.00</b>	<b>(\$426.00)</b>	<b>+++</b>	<b>\$2,329.00</b>
	<b>Department 601 - Administration Totals</b>	<b>\$301,685.58</b>	<b>\$27,302.55</b>	<b>\$209,139.58</b>	<b>\$92,546.00</b>	<b>69%</b>	<b>\$204,545.43</b>
<b>Department 630 - Operations</b>							
<b>5110</b>							
5110.001	Regular Salaries/Wages	112,404.80	11,157.41	72,727.84	39,676.96	65	58,750.79
5110.002	Holidays	.00	1,018.68	4,490.20	(4,490.20)	+++	2,734.07
5110.003	Sick Leave	.00	78.16	1,539.21	(1,539.21)	+++	1,734.07
5110.004	Overtime	.00	808.35	5,373.10	(5,373.10)	+++	3,863.62
	<b>5110 - Totals</b>	<b>\$112,404.80</b>	<b>\$13,062.60</b>	<b>\$84,130.35</b>	<b>\$28,274.45</b>	<b>75%</b>	<b>\$67,082.55</b>
<b>5120</b>							
5120.001	Annual Leave	.00	983.71	4,509.70	(4,509.70)	+++	3,909.40
5120.002	SBS	6,829.16	861.02	5,433.61	1,395.55	80	4,351.78
5120.003	Medicare	1,615.37	203.67	1,285.30	330.07	80	1,029.38
5120.004	PERS	24,509.16	3,090.18	19,280.80	5,228.36	79	15,187.52
5120.005	Health Insurance	33,214.96	3,627.50	30,068.79	3,146.17	91	19,705.14
5120.006	Life Insurance	22.20	1.85	16.65	5.55	75	13.97
5120.007	Workmen's Compensation	6,472.44	816.08	5,129.94	1,342.50	79	4,625.57
	<b>5120 - Totals</b>	<b>\$72,663.29</b>	<b>\$9,584.01</b>	<b>\$65,724.79</b>	<b>\$6,938.50</b>	<b>90%</b>	<b>\$48,822.76</b>
<b>5206</b>							
5206.000	Supplies	230,000.00	13,912.01	117,408.13	112,591.87	51	104,243.32
	<b>5206 - Totals</b>	<b>\$230,000.00</b>	<b>\$13,912.01</b>	<b>\$117,408.13</b>	<b>\$112,591.87</b>	<b>51%</b>	<b>\$104,243.32</b>
<b>5207</b>							
5207.000	Repairs & Maintenance	70,000.00	4,431.67	27,257.19	42,742.81	39	29,190.32
	<b>5207 - Totals</b>	<b>\$70,000.00</b>	<b>\$4,431.67</b>	<b>\$27,257.19</b>	<b>\$42,742.81</b>	<b>39%</b>	<b>\$29,190.32</b>



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Fund Category <b>Proprietary Funds</b>							
Fund Type <b>Internal Service Funds</b>							
Fund <b>310 - Central Garage Fund</b>							
EXPENSE							
Division <b>600 - Operations</b>							
Department <b>630 - Operations</b>							
<b>5212</b>							
5212.000	Contracted/Purchased Serv	15,000.00	.00	104.80	14,895.20	1	.00
<b>5212 - Totals</b>		<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$104.80</b>	<b>\$14,895.20</b>	<b>1%</b>	<b>\$0.00</b>
<b>5221</b>							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	(18,090.00)
<b>5221 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>(\$18,090.00)</b>
<b>5223</b>							
5223.000	Tools & Small Equipment	.00	.00	480.07	(480.07)	+++	356.15
<b>5223 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$480.07</b>	<b>(\$480.07)</b>	<b>+++</b>	<b>\$356.15</b>
Department <b>630 - Operations Totals</b>		<b>\$500,068.09</b>	<b>\$40,990.29</b>	<b>\$295,105.33</b>	<b>\$204,962.76</b>	<b>59%</b>	<b>\$231,605.10</b>
Division <b>600 - Operations Totals</b>		<b>\$801,753.67</b>	<b>\$68,292.84</b>	<b>\$504,244.91</b>	<b>\$297,508.76</b>	<b>63%</b>	<b>\$436,150.53</b>
Division <b>640 - Depreciation/Amortization</b>							
<b>6201</b>							
6201.000	Depreciation-Land Improve	.00	80.92	728.28	(728.28)	+++	728.28
<b>6201 - Totals</b>		<b>\$0.00</b>	<b>\$80.92</b>	<b>\$728.28</b>	<b>(\$728.28)</b>	<b>+++</b>	<b>\$728.28</b>
<b>6205</b>							
6205.000	Depreciation-Buildings	.00	2,292.33	20,630.97	(20,630.97)	+++	20,630.97
<b>6205 - Totals</b>		<b>\$0.00</b>	<b>\$2,292.33</b>	<b>\$20,630.97</b>	<b>(\$20,630.97)</b>	<b>+++</b>	<b>\$20,630.97</b>
<b>6206</b>							
6206.000	Depreciation-Machinery	.00	1,773.02	15,957.18	(15,957.18)	+++	17,128.44
<b>6206 - Totals</b>		<b>\$0.00</b>	<b>\$1,773.02</b>	<b>\$15,957.18</b>	<b>(\$15,957.18)</b>	<b>+++</b>	<b>\$17,128.44</b>
<b>6207</b>							
6207.000	Depreciation-Vehicles	.00	32,705.46	294,349.14	(294,349.14)	+++	303,034.14
<b>6207 - Totals</b>		<b>\$0.00</b>	<b>\$32,705.46</b>	<b>\$294,349.14</b>	<b>(\$294,349.14)</b>	<b>+++</b>	<b>\$303,034.14</b>
Division <b>640 - Depreciation/Amortization Totals</b>		<b>\$0.00</b>	<b>\$36,851.73</b>	<b>\$331,665.57</b>	<b>(\$331,665.57)</b>	<b>+++</b>	<b>\$341,521.83</b>
Division <b>650 - Debt Payments</b>							
<b>5295</b>							
5295.000	Interest Expense	10,000.00	.00	.00	10,000.00	0	.00
<b>5295 - Totals</b>		<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>0%</b>	<b>\$0.00</b>



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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	<b>Proprietary Funds</b>						
Fund Type	<b>Internal Service Funds</b>						
Fund	<b>310 - Central Garage Fund</b>						
	<b>EXPENSE</b>						
Division	<b>650 - Debt Payments</b>						
<b>7301</b>							
7301.000	Note Principal Payments	50,000.00	.00	.00	50,000.00	0	.00
	<b>7301 - Totals</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>0%</b>	<b>\$0.00</b>
Division	<b>650 - Debt Payments Totals</b>	<b>\$60,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$60,000.00</b>	<b>0%</b>	<b>\$0.00</b>
Division	<b>670 - Fixed Assets</b>						
<b>7106</b>							
7106.000	Fixed Assets-Machinery	.00	.00	.00	.00	+++	24.82
	<b>7106 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$24.82</b>
<b>7107</b>							
7107.000	Fixed Assets-Vehicles	478,604.00	131,525.00	220,196.53	258,407.47	46	345,040.39
	<b>7107 - Totals</b>	<b>\$478,604.00</b>	<b>\$131,525.00</b>	<b>\$220,196.53</b>	<b>\$258,407.47</b>	<b>46%</b>	<b>\$345,040.39</b>
Division	<b>670 - Fixed Assets Totals</b>	<b>\$478,604.00</b>	<b>\$131,525.00</b>	<b>\$220,196.53</b>	<b>\$258,407.47</b>	<b>46%</b>	<b>\$345,065.21</b>
	<b>EXPENSE TOTALS</b>	<b>\$1,340,357.67</b>	<b>\$236,669.57</b>	<b>\$1,056,107.01</b>	<b>\$284,250.66</b>	<b>79%</b>	<b>\$1,122,737.57</b>
Fund	<b>310 - Central Garage Fund Totals</b>						
	<b>REVENUE TOTALS</b>	<b>1,904,838.00</b>	<b>103,616.60</b>	<b>1,282,824.91</b>	<b>622,013.09</b>	<b>67%</b>	<b>1,248,950.61</b>
	<b>EXPENSE TOTALS</b>	<b>1,340,357.67</b>	<b>236,669.57</b>	<b>1,056,107.01</b>	<b>284,250.66</b>	<b>79%</b>	<b>1,122,737.57</b>
Fund	<b>310 - Central Garage Fund Net Gain (Loss)</b>	<b>\$564,480.33</b>	<b>(\$133,052.97)</b>	<b>\$226,717.90</b>	<b>(\$337,762.43)</b>	<b>40%</b>	<b>\$126,213.04</b>
Fund Type	<b>Internal Service Funds Totals</b>						
	<b>REVENUE TOTALS</b>	<b>1,904,838.00</b>	<b>103,616.60</b>	<b>1,282,824.91</b>	<b>622,013.09</b>	<b>67%</b>	<b>1,248,950.61</b>
	<b>EXPENSE TOTALS</b>	<b>1,340,357.67</b>	<b>236,669.57</b>	<b>1,056,107.01</b>	<b>284,250.66</b>	<b>79%</b>	<b>1,122,737.57</b>
Fund Type	<b>Internal Service Funds Net Gain (Loss)</b>	<b>\$564,480.33</b>	<b>(\$133,052.97)</b>	<b>\$226,717.90</b>	<b>(\$337,762.43)</b>	<b>40%</b>	<b>\$126,213.04</b>
Fund Category	<b>Proprietary Funds Totals</b>						
	<b>REVENUE TOTALS</b>	<b>1,904,838.00</b>	<b>103,616.60</b>	<b>1,282,824.91</b>	<b>622,013.09</b>	<b>67%</b>	<b>1,248,950.61</b>
	<b>EXPENSE TOTALS</b>	<b>1,340,357.67</b>	<b>236,669.57</b>	<b>1,056,107.01</b>	<b>284,250.66</b>	<b>79%</b>	<b>1,122,737.57</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account
















Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
	Fund Category <b>Proprietary Funds</b> Net Gain (Loss)	\$564,480.33	(\$133,052.97)	\$226,717.90	(\$337,762.43)	40%	\$126,213.04
	Grand Totals						
	REVENUE TOTALS	1,904,838.00	103,616.60	1,282,824.91	622,013.09	67%	1,248,950.61
	EXPENSE TOTALS	1,340,357.67	236,669.57	1,056,107.01	284,250.66	79%	1,122,737.57
	Grand Total Net Gain (Loss)	\$564,480.33	(\$133,052.97)	\$226,717.90	(\$337,762.43)	40%	\$126,213.04

## Building Maintenance Fund

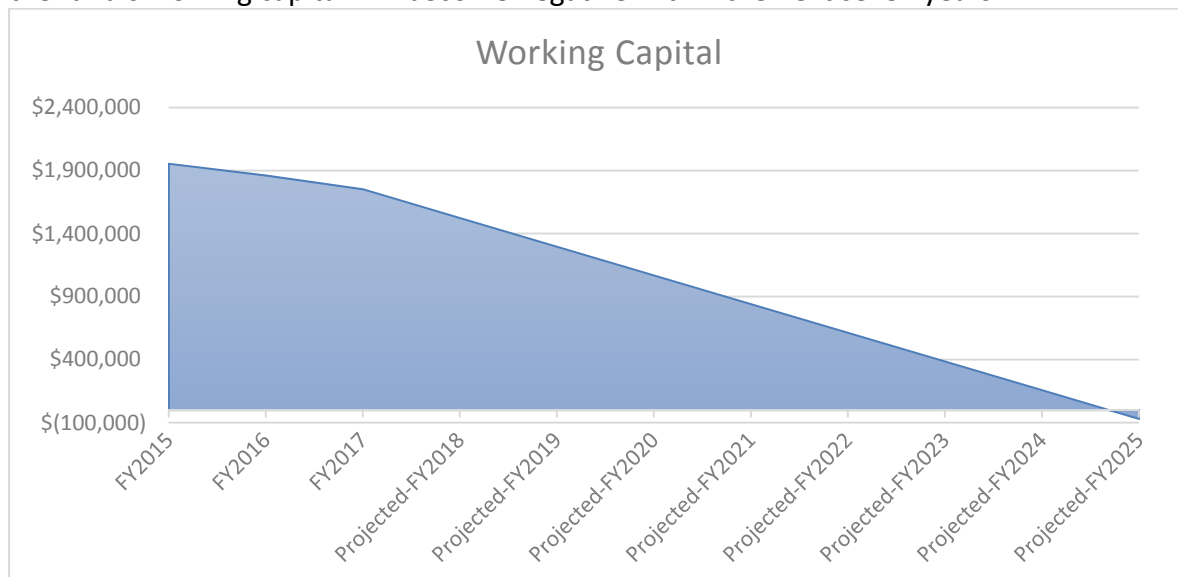
### Financial Analysis

As Of, And For the 9-Month Period Ending March 31, 2018

### Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
<b>Revenue</b>	329,522	 More Than Last Year	 Did Not Meet Plan	 Improved from prior year, but not meeting plan. Revenue from operations not covering cost of operations
<b>Appropriated Outlays vs. Actual Outlays</b> (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	338,207	n/a	Under budget 	Management may want to consider budgeting some bigger items as Capital projects, rather than operations
<b>Earnings Before Interest and Depreciation</b> (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)	(225,803)	 Less than Prior Year	 Better than Plan	More fund balance was used up for operations than in the prior year, yet less than planned, especially as some larger outlays have been delayed
<b>Net Income</b> (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)	(177,851)	 More than Prior Year	 Better than Plan	Cash flows from operations are not covering operating expenses
<b>Asset Replacement</b> (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> ))	(173,890)	 Less than Prior Year	 Better than Plan	There are few assets held by this fund, thus this metric is of less concern.
<b>Total Working Capital</b> (What total resources are available in the fund)	1,577,830	 Less than Prior Year	 Better than Plan	Working Capital continues to decrease
<b>Working Capital For Capital Projects</b> (Of the fund's total resources, how much has been already appropriated for vehicle acquisition)	0			Most projects held in parent capital project fund
<b>Undesignated Working Capital</b> (How much of the fund's resources are available?)	100,000			Most working capital in fund designated for repairs
<b>Days Cash on Hand, Total Working Capital</b> (How many days of operations would be covered by our total working capital if no more revenue were generated)	49	 Less than Prior Year	 Better than Plan	

In the third quarter of FY2018 the Building Maintenance Fund continues to show negative cash flow from operations. 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?

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, 2018  
(Unaudited)

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.00%)	Variance To FY2018 Plan
<b>Revenue:</b>									
Building Maintenance Charges	102,319	90,663	136,540	-	329,522	292,949	36,573	460,766	(131,244)
Other Operating Revenue	-	-	-	-	-	-	-	22,500	(22,500)
<b>Total Revenue:</b>	<b>102,319</b>	<b>90,663</b>	<b>136,540</b>	<b>-</b>	<b>329,522</b>	<b>292,949</b>	<b>36,573</b>	<b>483,266</b>	<b>(153,744)</b>
<b>Cost of Sales:</b>									
Operations	120,345	102,787	204,034	-	427,166	345,096	(82,070)	765,373	338,207
Depreciation	1,320	1,321	1,320	-	3,961	660	(3,301)	3,961	-
<b>Total Cost of Sales:</b>	<b>121,665</b>	<b>104,108</b>	<b>205,354</b>	<b>-</b>	<b>431,127</b>	<b>345,756</b>	<b>(85,371)</b>	<b>769,334</b>	<b>338,207</b>
<b>Gross Margin:</b>	<b>(19,346)</b> <b>-18.91%</b>	<b>(13,445)</b> <b>-14.83%</b>	<b>(68,814)</b> <b>-51.15%</b>	<b>-</b>	<b>(101,605)</b> <b>-30.83%</b>	<b>(52,807)</b> <b>-18.03%</b>	<b>(48,798)</b> <b>-12.81%</b>	<b>(286,068)</b> <b>-59.19%</b>	<b>184,463</b> <b>28.36%</b>
<b>Selling and Administrative Expenses:</b>	<b>41,390</b>	<b>42,642</b>	<b>44,127</b>	<b>-</b>	<b>128,159</b>	<b>35,592</b>	<b>(92,567)</b>	<b>135,014</b>	<b>6,855</b>
<b>Earnings Before Interest (EBI):</b>	<b>(60,736)</b> <b>-59.36%</b>	<b>(56,087)</b> <b>-61.86%</b>	<b>(112,941)</b> <b>-82.72%</b>	<b>-</b>	<b>(229,764)</b> <b>-69.73%</b>	<b>(88,399)</b> <b>-30.18%</b>	<b>(141,365)</b> <b>-39.55%</b>	<b>(421,081)</b> <b>-87.13%</b>	<b>191,317</b> <b>17.41%</b>
<b>Non-operating Revenue and Expense:</b>									
Interest and Non-Operating Revenue:	18,289	17,805	15,819	-	51,913	54,912	(2,999)	53,325	(1,412)
Interest Expense:	-	-	-	-	-	-	-	-	-
<b>Total Non-operating Revenue &amp; Expense:</b>	<b>18,289</b>	<b>17,805</b>	<b>15,819</b>	<b>-</b>	<b>51,913</b>	<b>54,912</b>	<b>(2,999)</b>	<b>53,325</b>	<b>(1,412)</b>
<b>Net Income:</b>	<b>(42,447)</b> <b>-41.48%</b>	<b>(38,282)</b> <b>-42.22%</b>	<b>(97,122)</b> <b>-71.13%</b>	<b>-</b>	<b>(177,851)</b> <b>-53.97%</b>	<b>(33,487)</b> <b>-11.43%</b>	<b>(144,364)</b> <b>-394.73%</b>	<b>(367,756)</b> <b>-76.10%</b>	<b>189,905</b> <b>22.13%</b>
<b>Earnings Before Interest and Depreciation (EBIDA):</b>	<b>(59,416)</b> <b>-58.07%</b>	<b>(54,766)</b> <b>-60.41%</b>	<b>(111,621)</b> <b>-81.75%</b>	<b>-</b>	<b>(225,803)</b> <b>-68.52%</b>	<b>(87,739)</b> <b>-29.95%</b>	<b>(138,064)</b> <b>-38.57%</b>	<b>(417,120)</b> <b>-86.31%</b>	<b>191,317</b> <b>17.79%</b>
<b>Debt Principal Coverage</b>									
Simple Cash Flow (Net Income Plus Depreciation)	(41,127)	(36,961)	(95,802)	-	(173,890)	(32,827)	(141,063)	(363,795)	189,905
Debt Principal	-	-	-	-	-	-	-	-	-
Debt Principal Coverage Surplus/Deficit	<b>(41,127)</b>	<b>(36,961)</b>	<b>(95,802)</b>	<b>-</b>	<b>(173,890)</b>	<b>(32,827)</b>	<b>(141,063)</b>	<b>(363,795)</b>	<b>189,905</b>
Debt Principal Coverage Percentage	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>0%</b>
<b>Simple Asset Replacement Coverage</b>									
Debt Principal Coverage Surplus/Deficit (From Above)	(41,127)	(36,961)	(95,802)	-	(173,890)	(32,827)	(141,063)	(363,795)	189,905
Depreciation	1,320	1,321	1,320	-	3,961	660	3,301	3,961	-
Cash For/(Taken From) Asset Replacement	<b>(42,447)</b>	<b>(38,282)</b>	<b>(97,122)</b>	<b>-</b>	<b>(177,851)</b>	<b>(33,487)</b>	<b>(144,364)</b>	<b>(367,756)</b>	<b>189,905</b>



	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 75.00%)	Variance To FY2018 Plan
<b>Working Capital</b>									
<b>Cash Flow:</b>									
Net Income Plus Depreciation Less Principal	(41,127)	(36,961)	(95,802)	-	(173,890)	(33,487)	(140,403)	(363,795)	189,905
CapEx, Accruals, and other Balance Sheet Changes	-	-	-	-	-	658	(658)	-	-
Increase in (Decrease in) Working Capital	(41,127)	(36,961)	(95,802)	-	(173,890)	(32,829)	(141,061)	(363,795)	189,905
Plus Beginning Total Working Capital	1,751,720	1,710,593	1,673,632	-	1,751,720	1,846,715	(94,995)	1,751,720	-
Equals Ending Total Working Capital:	1,710,593	1,673,632	1,577,830	-	1,577,830	1,813,886	(236,056)	1,387,925	189,905
<b>Working Capital Detail:</b>									
Sinking Fund & Repair Reserve	1,610,593	1,573,632	1,477,830	-	1,477,830				
Working Capital Designated for CapEx	-	-	-	-	-				
Undesignated Working Capital	100,000	100,000	100,000	-	100,000				
<b>Total Working Capital:</b>	<b>1,710,593</b>	<b>1,673,632</b>	<b>1,577,830</b>	<b>-</b>	<b>1,577,830</b>				
<b>Days On Hand Annual Cash Outlays in:</b>									
Total Working Capital:	965.11	1,050.13	580.18		777.99				
Total Working Capital Less Repair Reserve:	56.42	62.75	36.77		49.31				
Undesignated Working Capital	56.42	62.75	36.77		49.31				
<b>Working Capital Calculation:</b>									
Current Assets	1,724,086	1,687,125	1,591,323	-	1,687,125				
Current Liabilities	(13,493)	(13,493)	(13,493)	-	(13,493)				
CPLTD	-	-	-	-	-				
<b>Total Working Capital</b>	<b>1,710,593</b>	<b>1,673,632</b>	<b>1,577,830</b>	<b>-</b>	<b>1,673,632</b>				



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Internal Service Funds</b>							
<b>Fund 320 - Building Maintenance Fund</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 340 - Operating Revenue</b>							
<b>3491</b>							
3491.000	Jobbing-Labor	614,355.00	136,540.52	329,522.23	284,832.77	54	262,948.54
	<b>3491 - Totals</b>	<b>\$614,355.00</b>	<b>\$136,540.52</b>	<b>\$329,522.23</b>	<b>\$284,832.77</b>	<b>54%</b>	<b>\$262,948.54</b>
	Department <b>340 - Operating Revenue Totals</b>	<b>\$614,355.00</b>	<b>\$136,540.52</b>	<b>\$329,522.23</b>	<b>\$284,832.77</b>	<b>54%</b>	<b>\$262,948.54</b>
	Department <b>350 - Non-Operating Revenue</b>						
<b>3501</b>							
3501.003	Other Revenue	30,000.00	.00	.00	30,000.00	0	.00
	<b>3501 - Totals</b>	<b>\$30,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>0%</b>	<b>\$0.00</b>
	Department <b>350 - Non-Operating Revenue Totals</b>	<b>\$30,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>0%</b>	<b>\$0.00</b>
	Department <b>360 - Uses of Prop &amp; Investment</b>						
<b>3610</b>							
3610.000	Interest Income	33,600.00	2,582.45	23,137.54	10,462.46	69	27,741.29
	<b>3610 - Totals</b>	<b>\$33,600.00</b>	<b>\$2,582.45</b>	<b>\$23,137.54</b>	<b>\$10,462.46</b>	<b>69%</b>	<b>\$27,741.29</b>
	Department <b>360 - Uses of Prop &amp; Investment Totals</b>	<b>\$33,600.00</b>	<b>\$2,582.45</b>	<b>\$23,137.54</b>	<b>\$10,462.46</b>	<b>69%</b>	<b>\$27,741.29</b>
	Department <b>370 - Interfund Billings</b>						
<b>3701</b>							
3701.100	General Fnd Interfnd Bill	.00	.00	.00	.00	+++	30,000.00
	<b>3701 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$30,000.00</b>
	Department <b>370 - Interfund Billings Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$30,000.00</b>
	Department <b>390 - Cash Basis Receipts</b>						
<b>3950</b>							
3950.171	Transfer In SE Econ Dev	37,500.00	3,588.05	28,774.64	8,725.36	77	27,170.72
	<b>3950 - Totals</b>	<b>\$37,500.00</b>	<b>\$3,588.05</b>	<b>\$28,774.64</b>	<b>\$8,725.36</b>	<b>77%</b>	<b>\$27,170.72</b>
	Department <b>390 - Cash Basis Receipts Totals</b>	<b>\$37,500.00</b>	<b>\$3,588.05</b>	<b>\$28,774.64</b>	<b>\$8,725.36</b>	<b>77%</b>	<b>\$27,170.72</b>
	Division <b>300 - Revenue Totals</b>	<b>\$715,455.00</b>	<b>\$142,711.02</b>	<b>\$381,434.41</b>	<b>\$334,020.59</b>	<b>53%</b>	<b>\$347,860.55</b>
	<b>REVENUE TOTALS</b>	<b>\$715,455.00</b>	<b>\$142,711.02</b>	<b>\$381,434.41</b>	<b>\$334,020.59</b>	<b>53%</b>	<b>\$347,860.55</b>
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 601 - Administration</b>							
<b>5110</b>							
5110.001	Regular Salaries/Wages	76,365.12	7,312.00	53,447.52	22,917.60	70	18,653.20
5110.002	Holidays	.00	292.48	584.96	(584.96)	+++	864.48
	<b>5110 - Totals</b>	<b>\$76,365.12</b>	<b>\$7,604.48</b>	<b>\$54,032.48</b>	<b>\$22,332.64</b>	<b>71%</b>	<b>\$19,517.68</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Internal Service Funds</b>							
<b>Fund 320 - Building Maintenance Fund</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 601 - Administration</b>							
<b>5120</b>							
5120.001	Annual Leave	.00	1,169.92	1,462.40	(1,462.40)	+++	3,681.24
5120.002	SBS	4,681.17	539.40	3,415.60	1,265.57	73	1,428.21
5120.003	Medicare	1,107.29	127.59	807.93	299.36	73	337.84
5120.004	PERS	16,800.40	1,930.38	12,208.94	4,591.46	73	5,103.76
5120.005	Health Insurance	31,709.60	2,642.46	23,585.64	8,123.96	74	9,488.20
5120.006	Life Insurance	8.04	.67	5.98	2.06	74	2.68
5120.007	Workmen's Compensation	450.65	51.92	328.17	122.48	73	132.83
<b>5120 - Totals</b>		<b>\$54,757.15</b>	<b>\$6,462.34</b>	<b>\$41,814.66</b>	<b>\$12,942.49</b>	<b>76%</b>	<b>\$20,174.76</b>
<b>5201</b>							
5201.000	Training and Travel	4,100.00	.00	3,236.82	863.18	79	181.00
<b>5201 - Totals</b>		<b>\$4,100.00</b>	<b>\$0.00</b>	<b>\$3,236.82</b>	<b>\$863.18</b>	<b>79%</b>	<b>\$181.00</b>
<b>5202</b>							
5202.000	Uniforms	.00	.00	.00	.00	+++	212.88
<b>5202 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$212.88</b>
<b>5204</b>							
5204.000	Telephone	.00	.00	160.00	(160.00)	+++	120.00
5204.001	Cell Phone Stipend	300.00	25.00	225.00	75.00	75	100.00
<b>5204 - Totals</b>		<b>\$300.00</b>	<b>\$25.00</b>	<b>\$385.00</b>	<b>(\$85.00)</b>	<b>128%</b>	<b>\$220.00</b>
<b>5205</b>							
5205.000	Insurance	980.00	.00	.00	980.00	0	580.05
<b>5205 - Totals</b>		<b>\$980.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$980.00</b>	<b>0%</b>	<b>\$580.05</b>
<b>5206</b>							
5206.000	Supplies	.00	.00	1,110.50	(1,110.50)	+++	124.00
<b>5206 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,110.50</b>	<b>(\$1,110.50)</b>	<b>+++</b>	<b>\$124.00</b>
<b>5211</b>							
5211.000	Data Processing Fees	12,756.00	1,063.00	9,567.00	3,189.00	75	8,957.25
<b>5211 - Totals</b>		<b>\$12,756.00</b>	<b>\$1,063.00</b>	<b>\$9,567.00</b>	<b>\$3,189.00</b>	<b>75%</b>	<b>\$8,957.25</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	2,206.00	.00	2,443.54	(237.54)	111	2,711.35
<b>5212 - Totals</b>		<b>\$2,206.00</b>	<b>\$0.00</b>	<b>\$2,443.54</b>	<b>(\$237.54)</b>	<b>111%</b>	<b>\$2,711.35</b>
<b>5214</b>							
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	132.63
<b>5214 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$132.63</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Internal Service Funds</b>							
<b>Fund 320 - Building Maintenance Fund</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 601 - Administration</b>							
<b>5221</b>							
5221.000	Transportation/Vehicles	28,554.00	1,927.71	15,568.80	12,985.20	55	(19,266.51)
<b>5221 - Totals</b>		<b>\$28,554.00</b>	<b>\$1,927.71</b>	<b>\$15,568.80</b>	<b>\$12,985.20</b>	<b>55%</b>	<b>(\$19,266.51)</b>
<b>5223</b>							
5223.000	Tools & Small Equipment	.00	.00	.00	.00	+++	260.00
<b>5223 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$260.00</b>
<b>5226</b>							
5226.000	Advertising	.00	.00	.00	.00	+++	1,365.15
<b>5226 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$1,365.15</b>
<b>5290</b>							
5290.000	Other Expenses	.00	.00	.00	.00	+++	422.02
<b>5290 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$422.02</b>
<b>Department 601 - Administration Totals</b>		<b>\$180,018.27</b>	<b>\$17,082.53</b>	<b>\$128,158.80</b>	<b>\$51,859.47</b>	<b>71%</b>	<b>\$35,592.26</b>
<b>Department 630 - Operations</b>							
<b>5110</b>							
5110.001	Regular Salaries/Wages	135,763.20	12,940.47	82,779.65	52,983.55	61	98,640.07
5110.002	Holidays	.00	428.72	3,429.76	(3,429.76)	+++	4,006.32
5110.003	Sick Leave	.00	822.41	3,575.62	(3,575.62)	+++	4,972.64
5110.004	Overtime	7,500.00	1,069.71	5,455.87	2,044.13	73	5,492.26
5110.010	Temp Wages	3,534.00	.00	.00	3,534.00	0	.00
<b>5110 - Totals</b>		<b>\$146,797.20</b>	<b>\$15,261.31</b>	<b>\$95,240.90</b>	<b>\$51,556.30</b>	<b>65%</b>	<b>\$113,111.29</b>
<b>5120</b>							
5120.001	Annual Leave	8,030.00	.00	3,200.77	4,829.23	40	9,840.80
5120.002	SBS	9,429.46	937.06	6,048.26	3,381.20	64	7,555.35
5120.003	Medicare	2,230.50	221.66	1,430.66	799.84	64	1,787.15
5120.004	PERS	31,297.80	3,357.48	21,437.15	9,860.65	68	21,382.39
5120.005	Health Insurance	53,105.24	5,284.92	47,316.75	5,788.49	89	29,795.83
5120.006	Life Insurance	28.32	2.36	21.13	7.19	75	15.61
5120.007	Workmen's Compensation	9,630.00	1,112.84	7,085.99	2,544.01	74	6,685.12
5120.008	Unemployment	.00	.00	370.00	(370.00)	+++	.00
<b>5120 - Totals</b>		<b>\$113,751.32</b>	<b>\$10,916.32</b>	<b>\$86,910.71</b>	<b>\$26,840.61</b>	<b>76%</b>	<b>\$77,062.25</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Internal Service Funds</b>							
<b>Fund 320 - Building Maintenance Fund</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 630 - Operations</b>							
<b>5201</b>							
5201.000	Training and Travel	.00	.00	100.00	(100.00)	+++	.00
<b>5201 - Totals</b>		\$0.00	\$0.00	\$100.00	(\$100.00)	+++	\$0.00
<b>5202</b>							
5202.000	Uniforms	400.00	.00	.00	400.00	0	.00
<b>5202 - Totals</b>		\$400.00	\$0.00	\$0.00	\$400.00	0%	\$0.00
<b>5204</b>							
5204.000	Telephone	600.00	40.00	160.00	440.00	27	.00
5204.001	Cell Phone Stipend	600.00	25.00	225.00	375.00	38	300.00
<b>5204 - Totals</b>		\$1,200.00	\$65.00	\$385.00	\$815.00	32%	\$300.00
<b>5206</b>							
5206.000	Supplies	6,000.00	3,390.94	22,005.32	(16,005.32)	367	19,517.99
<b>5206 - Totals</b>		\$6,000.00	\$3,390.94	\$22,005.32	(\$16,005.32)	367%	\$19,517.99
<b>5207</b>							
5207.000	Repairs & Maintenance	49,060.00	.00	1,845.62	47,214.38	4	7,372.31
<b>5207 - Totals</b>		\$49,060.00	\$0.00	\$1,845.62	\$47,214.38	4%	\$7,372.31
<b>5208</b>							
5208.000	Bldg Repair & Maint	.00	.00	.00	.00	+++	408.21
<b>5208 - Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$408.21
<b>5212</b>							
5212.000	Contracted/Purchased Serv	591,400.00	20,402.95	78,798.37	512,601.63	13	102,123.85
<b>5212 - Totals</b>		\$591,400.00	\$20,402.95	\$78,798.37	\$512,601.63	13%	\$102,123.85
<b>5214</b>							
5214.000	Interdepartment Services	104,774.00	8,731.17	78,580.53	26,193.47	75	.00
<b>5214 - Totals</b>		\$104,774.00	\$8,731.17	\$78,580.53	\$26,193.47	75%	\$0.00
<b>5221</b>							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	24,912.00
<b>5221 - Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$24,912.00
<b>5223</b>							
5223.000	Tools & Small Equipment	3,264.00	.00	2,802.96	461.04	86	190.14
<b>5223 - Totals</b>		\$3,264.00	\$0.00	\$2,802.96	\$461.04	86%	\$190.14



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category <b>Proprietary Funds</b>							
Fund Type <b>Internal Service Funds</b>							
Fund <b>320 - Building Maintenance Fund</b>							
EXPENSE							
Division <b>600 - Operations</b>							
Department <b>630 - Operations</b>							
<b>5226</b>							
5226.000	Advertising	400.00	.00	.00	400.00	0	.00
	<b>5226 - Totals</b>	<b>\$400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5227</b>							
5227.002	Rent-Equipment	2,500.00	.00	236.75	2,263.25	9	90.00
	<b>5227 - Totals</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$236.75</b>	<b>\$2,263.25</b>	<b>9%</b>	<b>\$90.00</b>
<b>5290</b>							
5290.000	Other Expenses	950.00	.00	259.42	690.58	27	8.36
	<b>5290 - Totals</b>	<b>\$950.00</b>	<b>\$0.00</b>	<b>\$259.42</b>	<b>\$690.58</b>	<b>27%</b>	<b>\$8.36</b>
	Department <b>630 - Operations Totals</b>	<b>\$1,020,496.52</b>	<b>\$58,767.69</b>	<b>\$367,165.58</b>	<b>\$653,330.94</b>	<b>36%</b>	<b>\$345,096.40</b>
	Division <b>600 - Operations Totals</b>	<b>\$1,200,514.79</b>	<b>\$75,850.22</b>	<b>\$495,324.38</b>	<b>\$705,190.41</b>	<b>41%</b>	<b>\$380,688.66</b>
Division <b>640 - Depreciation/Amortization</b>							
<b>6206</b>							
6206.000	Depreciation-Machinery	.00	440.09	3,960.81	(3,960.81)	+++	660.15
	<b>6206 - Totals</b>	<b>\$0.00</b>	<b>\$440.09</b>	<b>\$3,960.81</b>	<b>(\$3,960.81)</b>	<b>+++</b>	<b>\$660.15</b>
	Division <b>640 - Depreciation/Amortization Totals</b>	<b>\$0.00</b>	<b>\$440.09</b>	<b>\$3,960.81</b>	<b>(\$3,960.81)</b>	<b>+++</b>	<b>\$660.15</b>
Division <b>680 - Transfers Between Funds</b>							
<b>7200</b>							
7200.000	Interfund Transfers Out	60,000.00	.00	60,000.00	.00	100	.00
	<b>7200 - Totals</b>	<b>\$60,000.00</b>	<b>\$0.00</b>	<b>\$60,000.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$0.00</b>
	Division <b>680 - Transfers Between Funds Totals</b>	<b>\$60,000.00</b>	<b>\$0.00</b>	<b>\$60,000.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$0.00</b>
	<b>EXPENSE TOTALS</b>	<b>\$1,260,514.79</b>	<b>\$76,290.31</b>	<b>\$559,285.19</b>	<b>\$701,229.60</b>	<b>44%</b>	<b>\$381,348.81</b>
Fund <b>320 - Building Maintenance Fund Totals</b>							
	<b>REVENUE TOTALS</b>	<b>715,455.00</b>	<b>142,711.02</b>	<b>381,434.41</b>	<b>334,020.59</b>	<b>53%</b>	<b>347,860.55</b>
	<b>EXPENSE TOTALS</b>	<b>1,260,514.79</b>	<b>76,290.31</b>	<b>559,285.19</b>	<b>701,229.60</b>	<b>44%</b>	<b>381,348.81</b>
	Fund <b>320 - Building Maintenance Fund Net Gain (Loss)</b>	<b>(\$545,059.79)</b>	<b>\$66,420.71</b>	<b>(\$177,850.78)</b>	<b>\$367,209.01</b>	<b>33%</b>	<b>(\$33,488.26)</b>



# Income Statement

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category <b>Proprietary Funds</b>							
Fund Type <b>Internal Service Funds</b> Totals							
	REVENUE TOTALS	715,455.00	142,711.02	381,434.41	334,020.59	53%	347,860.55
	EXPENSE TOTALS	1,260,514.79	76,290.31	559,285.19	701,229.60	44%	381,348.81
Fund Type	<b>Internal Service Funds</b> Net Gain (Loss)	(\$545,059.79)	\$66,420.71	(\$177,850.78)	\$367,209.01	33%	(\$33,488.26)
Fund Category <b>Proprietary Funds</b> Totals							
	REVENUE TOTALS	715,455.00	142,711.02	381,434.41	334,020.59	53%	347,860.55
	EXPENSE TOTALS	1,260,514.79	76,290.31	559,285.19	701,229.60	44%	381,348.81
Fund Category	<b>Proprietary Funds</b> Net Gain (Loss)	(\$545,059.79)	\$66,420.71	(\$177,850.78)	\$367,209.01	33%	(\$33,488.26)
Grand Totals							
	REVENUE TOTALS	715,455.00	142,711.02	381,434.41	334,020.59	53%	347,860.55
	EXPENSE TOTALS	1,260,514.79	76,290.31	559,285.19	701,229.60	44%	381,348.81
	Grand Total Net Gain (Loss)	(\$545,059.79)	\$66,420.71	(\$177,850.78)	\$367,209.01	33%	(\$33,488.26)



# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Internal Service Funds</b>					
<b>Fund 320 - Building Maintenance Fund</b>					
<b>ASSETS</b>					
<b>1027</b>					
1027.000	Change in FMV-Investments	1,523.00	47,042.00	(45,519.00)	(96.76)
<b>1027 - Totals</b>		<b>\$1,523.00</b>	<b>\$47,042.00</b>	<b>(\$45,519.00)</b>	<b>(96.76%)</b>
<b>1030</b>					
1030.100	Investment-Central Trea.	1,579,203.14	1,774,146.69	(194,943.55)	(10.99)
<b>1030 - Totals</b>		<b>\$1,579,203.14</b>	<b>\$1,774,146.69</b>	<b>(\$194,943.55)</b>	<b>(10.99%)</b>
<b>1200</b>					
1200.020	Prepaid Insurance	.00	193.31	(193.31)	(100.00)
1200.030	Prepaid Workers Compensation Insurance	10,597.07	6,841.56	3,755.51	54.89
<b>1200 - Totals</b>		<b>\$10,597.07</b>	<b>\$7,034.87</b>	<b>\$3,562.20</b>	<b>50.64%</b>
<b>1550</b>					
1550.000	Machinery & Equipment	32,459.24	32,459.24	.00	.00
<b>1550 - Totals</b>		<b>\$32,459.24</b>	<b>\$32,459.24</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1650</b>					
1650.000	Accumulated Depr Equipmnt	(28,938.58)	(24,757.72)	(4,180.86)	(16.89)
<b>1650 - Totals</b>		<b>(\$28,938.58)</b>	<b>(\$24,757.72)</b>	<b>(\$4,180.86)</b>	<b>(16.89%)</b>
<b>1825</b>					
1825.000	Deferred Outflow Pension	95,633.00	50,157.00	45,476.00	90.67
<b>1825 - Totals</b>		<b>\$95,633.00</b>	<b>\$50,157.00</b>	<b>\$45,476.00</b>	<b>90.67%</b>
<b>ASSETS TOTALS</b>		<b>\$1,690,476.87</b>	<b>\$1,886,082.08</b>	<b>(\$195,605.21)</b>	<b>(10.37%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
<b>2060</b>					
2060.000	Compensated Absences Pay.	13,492.87	14,337.61	(844.74)	(5.89)
<b>2060 - Totals</b>		<b>\$13,492.87</b>	<b>\$14,337.61</b>	<b>(\$844.74)</b>	<b>(5.89%)</b>
<b>2500</b>					
2500.900	Net Pension Liability	410,608.00	284,516.00	126,092.00	44.32
<b>2500 - Totals</b>		<b>\$410,608.00</b>	<b>\$284,516.00</b>	<b>\$126,092.00</b>	<b>44.32%</b>
<b>2700</b>					
2700.300	Deferred Inflow Pension	4,577.00	5,037.00	(460.00)	(9.13)
<b>2700 - Totals</b>		<b>\$4,577.00</b>	<b>\$5,037.00</b>	<b>(\$460.00)</b>	<b>(9.13%)</b>
<b>LIABILITIES TOTALS</b>		<b>\$428,677.87</b>	<b>\$303,890.61</b>	<b>\$124,787.26</b>	<b>41.06%</b>
<b>FUND EQUITY</b>					
<b>2900</b>					
2900.010	Reserve for Encumbrances	(17,407.09)	(17,407.09)	.00	.00
<b>2900 - Totals</b>		<b>(\$17,407.09)</b>	<b>(\$17,407.09)</b>	<b>\$0.00</b>	<b>0.00%</b>





# Balance Sheet

Through 03/31/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	<b>Proprietary Funds</b>				
Fund Type	<b>Internal Service Funds</b>				
Fund	<b>320 - Building Maintenance Fund</b>				
	<b>FUND EQUITY</b>				
<b>2910</b>					
2910.120	Designated-Future Expend.	(8,400.00)	(8,400.00)	.00	.00
	<b>2910 - Totals</b>	(\$8,400.00)	(\$8,400.00)	\$0.00	0.00%
<b>2920</b>					
2920.000	Undesignated/Re. Earnings	1,448,050.76	1,624,080.71	(176,029.95)	(10.84)
	<b>2920 - Totals</b>	\$1,448,050.76	\$1,624,080.71	(\$176,029.95)	(10.84%)
<b>2965</b>					
2965.000	P/Y Encumbrance Control	17,406.11	17,406.11	.00	.00
	<b>2965 - Totals</b>	\$17,406.11	\$17,406.11	\$0.00	0.00%
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	\$1,439,649.78	\$1,615,679.73	(\$176,029.95)	(10.90%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(381,434.41)			
	Fund Expenses	559,285.19			
	<b>FUND EQUITY TOTALS</b>	\$1,261,799.00	\$1,615,679.73	(\$353,880.73)	(21.90%)
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	\$1,690,476.87	\$1,919,570.34	(\$229,093.47)	(11.93%)
Fund	<b>320 - Building Maintenance Fund Totals</b>	\$0.00	(\$33,488.26)	\$33,488.26	100.00%
Fund Type	<b>Internal Service Funds Totals</b>	\$0.00	(\$33,488.26)	\$33,488.26	100.00%
Fund Category	<b>Proprietary Funds Totals</b>	\$0.00	(\$33,488.26)	\$33,488.26	100.00%
	<b>Grand Totals</b>	\$0.00	(\$33,488.26)	\$33,488.26	100.00%

## Fiscal Year 2018 - Q3

Local Purchase tracking

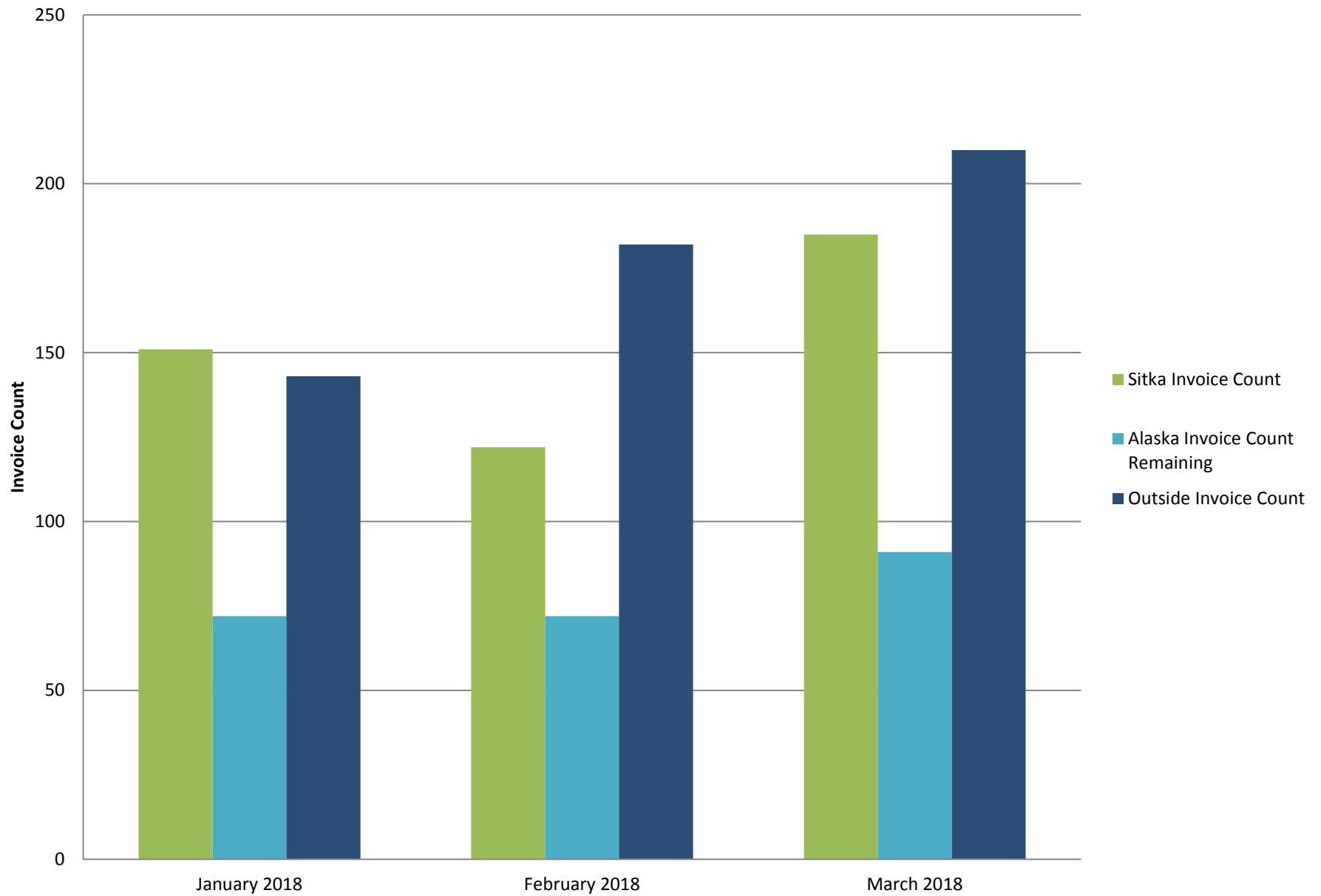
Month	Fiscal Year	Sitka Invoice Count	Alaska Invoice Count Remaining	Outside Invoice Count	Total Invoice Count	Sitka Dollar Amt	Alaska Dollar Amt Remaining	Outside Dollar Amt	Total Dollar Amt	% Sitka Count	% Sitka Dollar
January 2018	2018	151	72	143	366	1,018,390	1,314,490	1,124,145	3,457,025	41%	29%
February 2018	2018	122	72	182	376	748,181	900,490	762,206	2,410,877	32%	31%
March 2018	2018	185	91	210	486	878,888	1,109,095	783,350	2,771,333	38%	32%
<b>Fiscal Year Total</b>	<b>2018</b>	<b>458</b>	<b>235</b>	<b>535</b>	<b>1228</b>	<b>\$2,645,460</b>	<b>\$3,324,074</b>	<b>\$2,669,701</b>	<b>\$8,639,235</b>	<b>37%</b>	<b>31%</b>

### Notes:

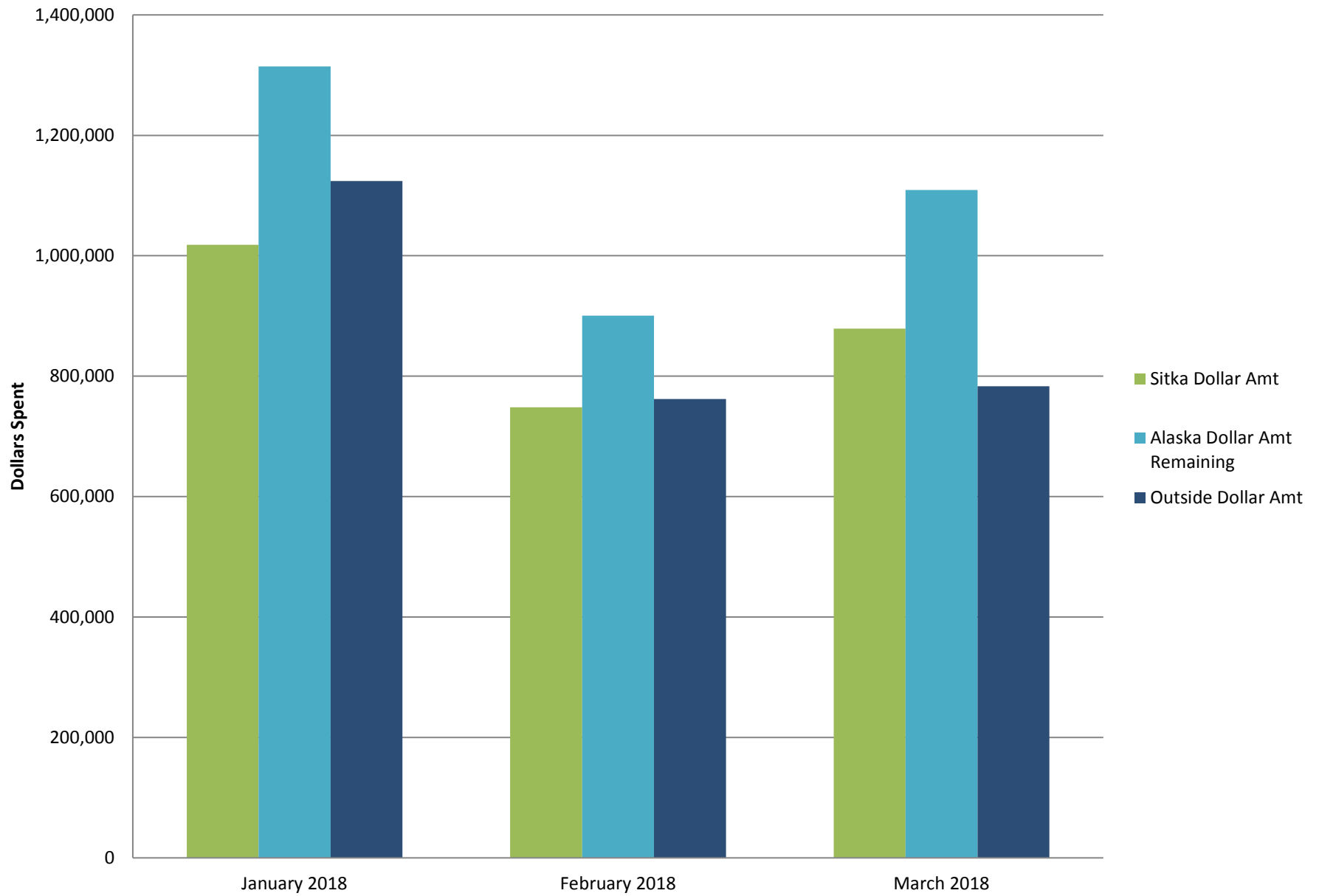
Alaska (Remaining) = Alaska - Sitka

Outside = Total - (Alaska (Remaining) + Sitka)

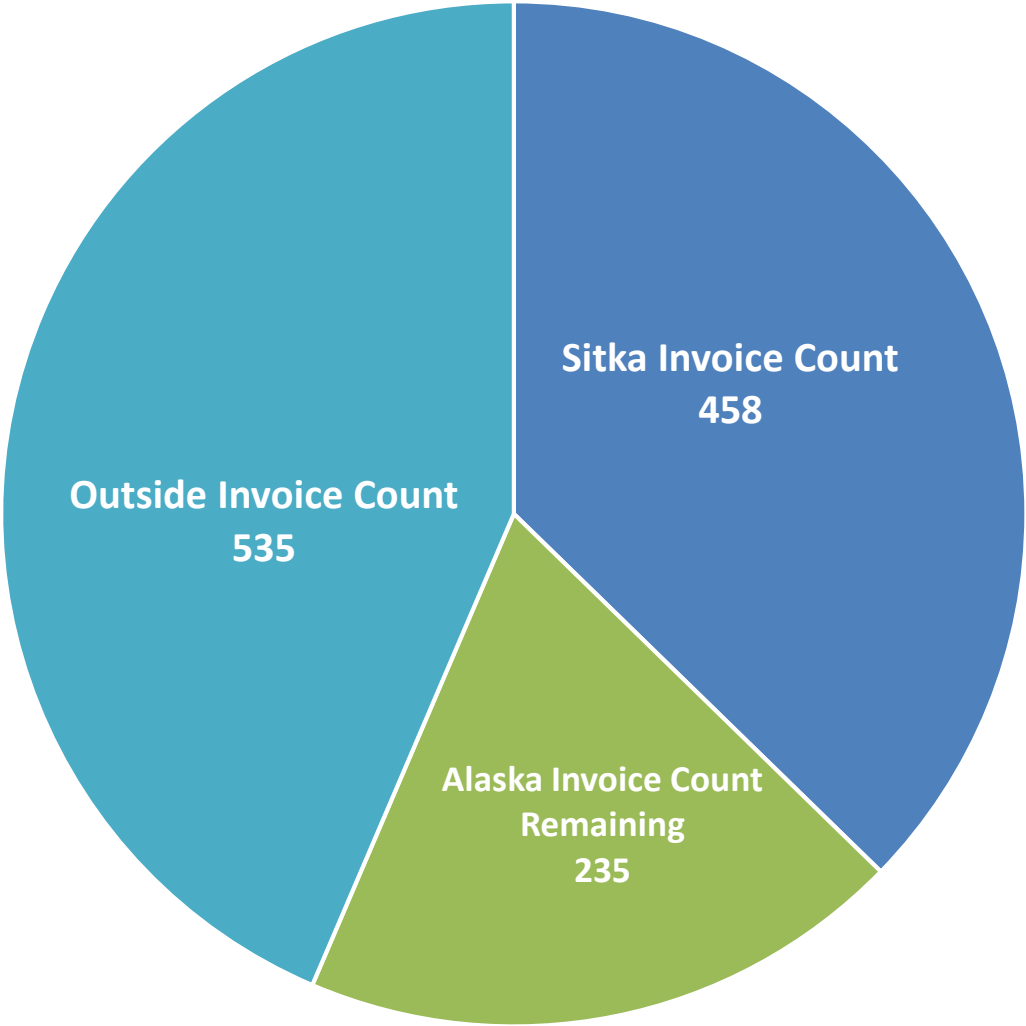
## Invoice Count Fiscal Year 2018 Q3



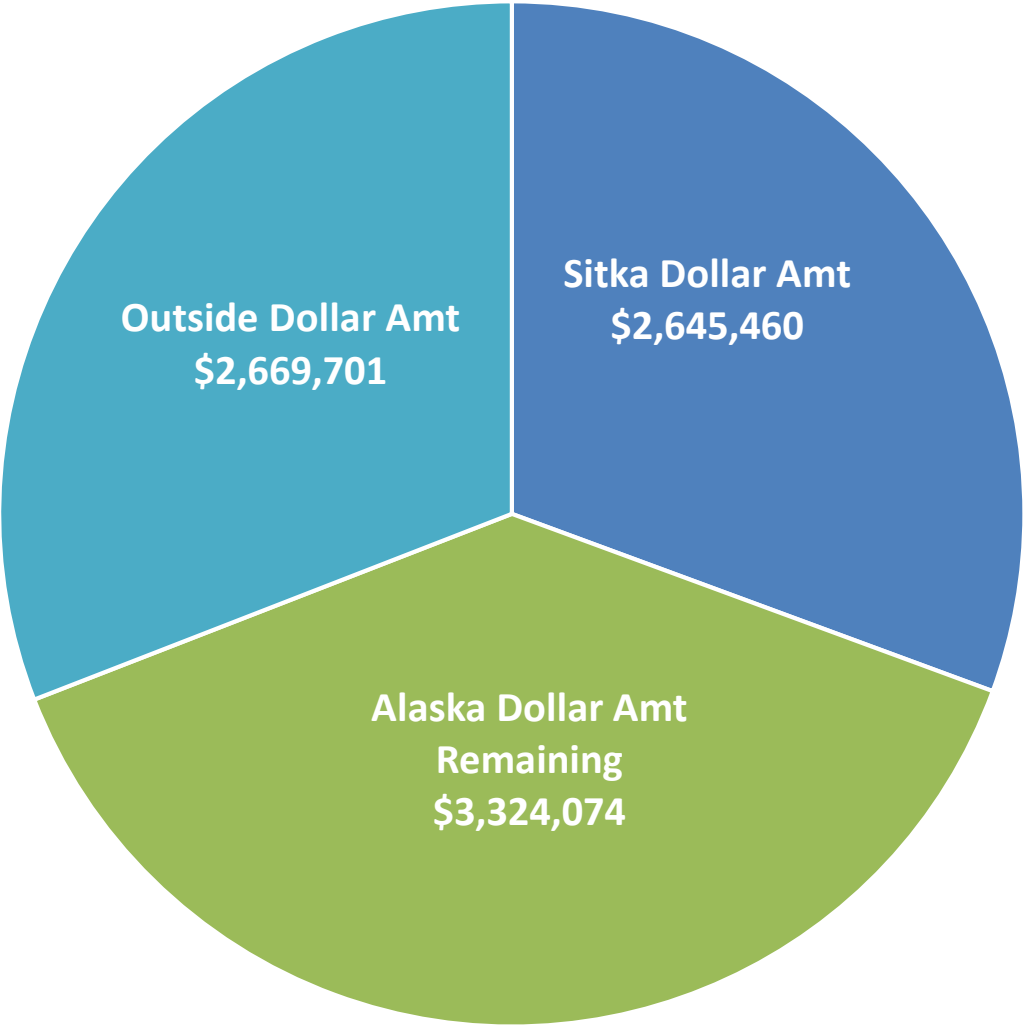
## Dollars Spent Fiscal Year 2018 Q3



**Invoice Count - Total: 1443**



**Dollars Spent - Total: \$9,717,057.00**



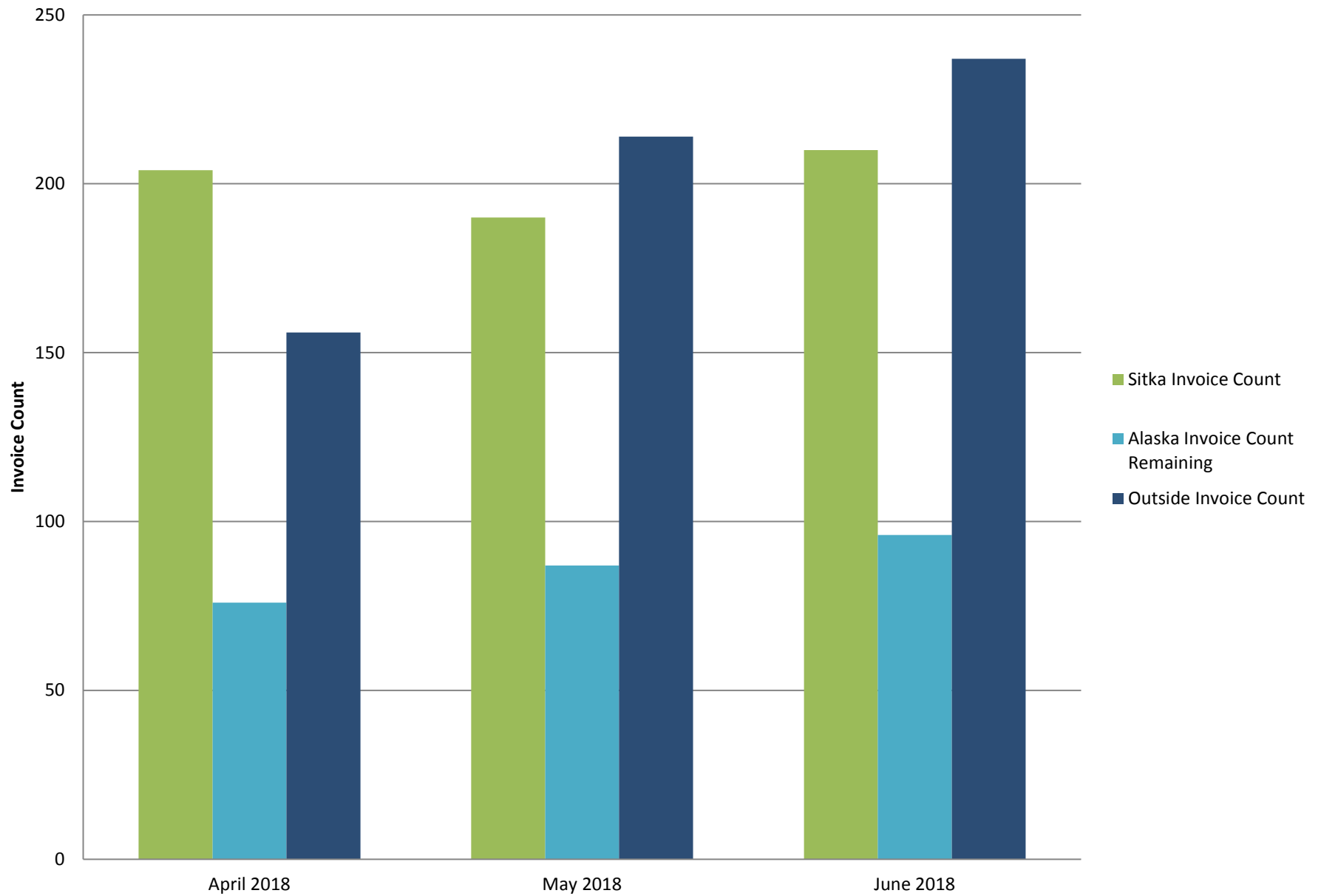
Fiscal Year 2018 - Q4

Local Purchase tracking

Month	Fiscal Year	Alaska Invoice Count		Outside Invoice Count	Total Invoice Count	Alaska Dollar Amt		Outside Dollar Amt	Total Dollar Amt	% Sitka Count	% Sitka Dollar
		Sitka Invoice Count	Remaining			Sitka Dollar Amt	Remaining				
April 2018	2018	204	76	156	436	1,052,104	581,555	746,344	2,380,003	47%	44%
May 2018	2018	190	87	214	491	830,458	1,190,181	1,314,970	3,335,609	39%	25%
June 2018	2018	210	96	237	543	1,187,865	1,791,677	1,873,291	4,852,832	39%	24%
Fiscal Year Total	2018	604	259	607	1470	\$3,070,427	\$3,563,413	\$3,934,605	\$10,568,444	41%	29%

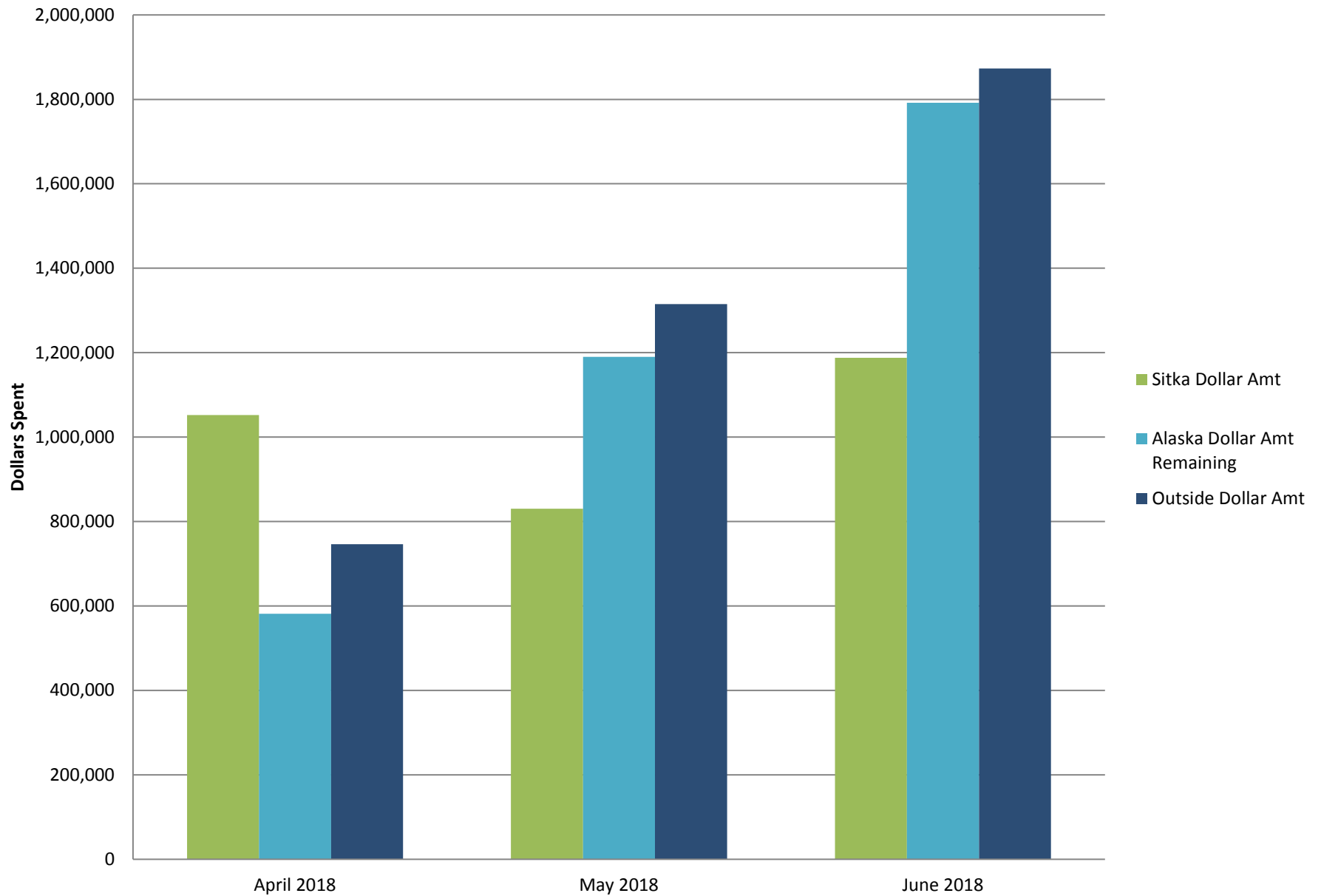
Notes:  
Alaska (Remaining) = Alaska - Sitka  
Outside = Total - (Alaska (Remaining) + Sitka)

## Invoice Count Fiscal Year 2018 Q4

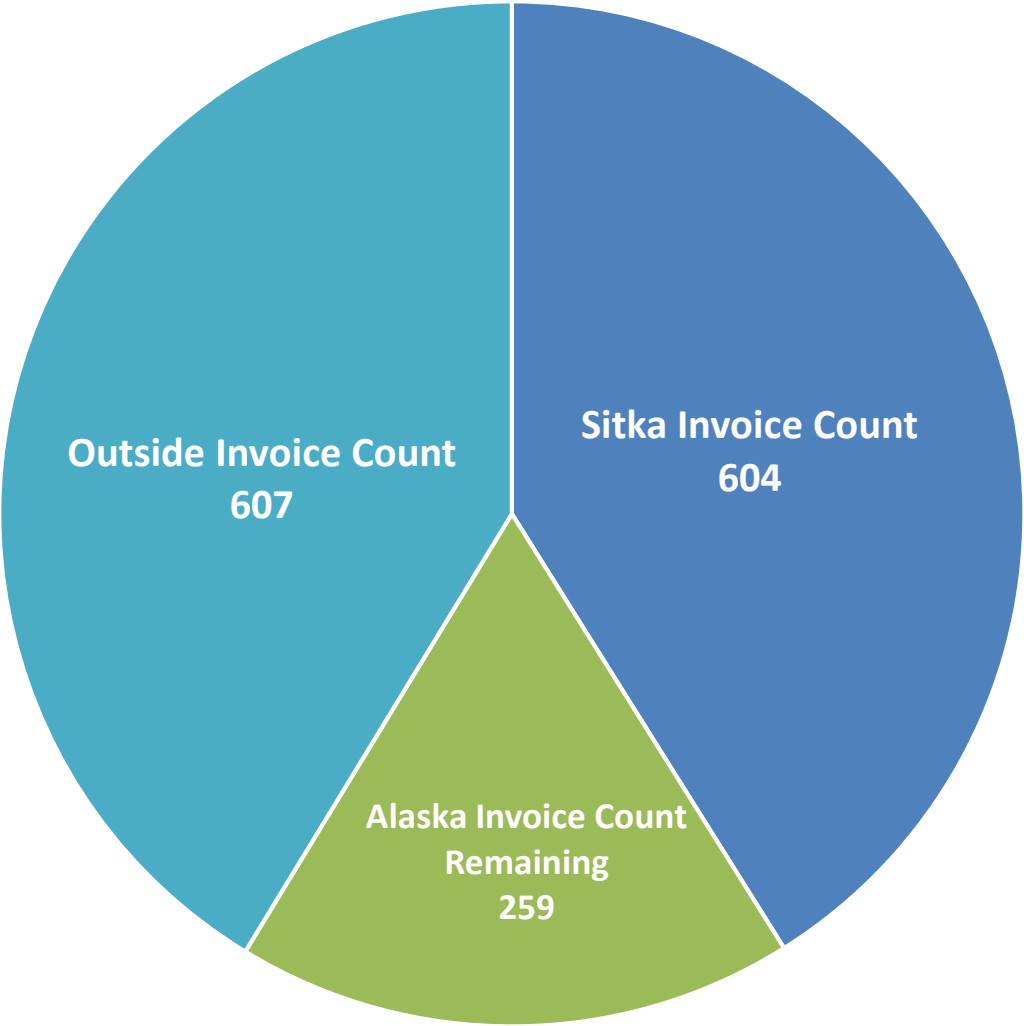




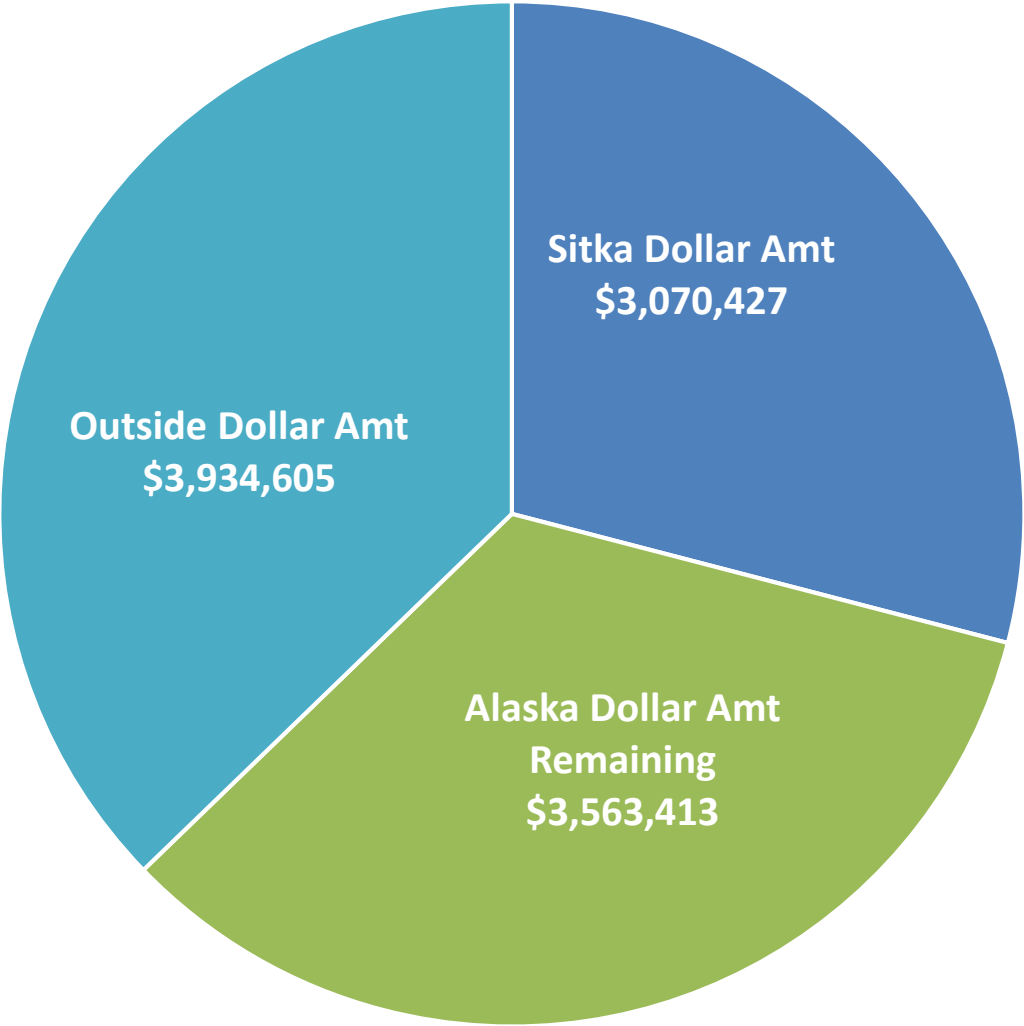
## Dollars Spent Fiscal Year 2018 Q4



**Invoice Count - Total: 1443**



**Dollars Spent - Total: \$9,717,057.00**





# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 18-128      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 7/3/2018      In control: City and Borough Assembly

On agenda: 7/10/2018      Final action:

Title: Ceremonial - Sitka Community Playground Volunteers

Sponsors:

Indexes:

Code sections:

Attachments: [Sitka Community Playground Certificate.pdf](#)

Date	Ver.	Action By	Action	Result
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# *Certificate of Appreciation*

*is hereby presented to*

***Bridget Hitchcock***

*The City & Borough of Sitka hereby recognizes your outstanding work to create the Sitka Community Playground. Your participation in the playground's core group was instrumental in creating this new, safe, accessible, and inspiring place for children and families to enjoy for decades to come.*

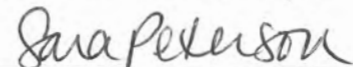
*Thank you for your dedication and service to Sitka.*

*Signed and sealed this 10<sup>th</sup> day of July, 2018*



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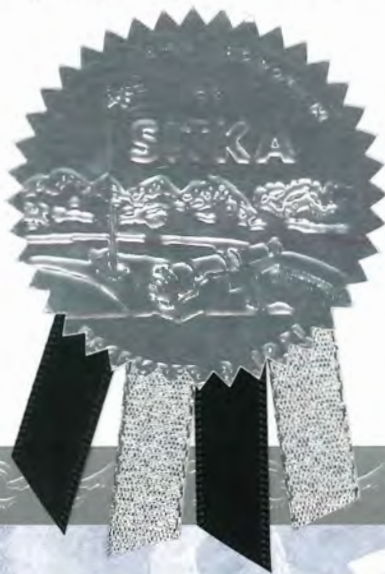
Matthew Hunter, Mayor



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ATTEST:

Sara Peterson, MMC  
Municipal Clerk





# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 18-129      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 7/3/2018      In control: City and Borough Assembly

On agenda: 7/10/2018      Final action:

Title: Special Reports: 1) Hospital RFP Consultants - Sarah Cave and Steve Huebner and 2) Sitka Community Hospital - Rob Allen

Sponsors:

Indexes:

Code sections:

Attachments: [Special Reports.pdf](#)

Date	Ver.	Action By	Action	Result
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## Special Reports

- Hospital RFP Consultants, Sarah Cave and Steve Huebner
- Sitka Community Hospital, Rob Allen



# CITY AND BOROUGH OF SITKA

## Legislation Details

File #: 18-131 Version: 1 Name:  
Type: Item Status: AGENDA READY  
File created: 7/3/2018 In control: City and Borough Assembly  
On agenda: 7/10/2018 Final action:  
Title: Approve the minutes of the June 26 Assembly meeting  
Sponsors:  
Indexes:  
Code sections:  
Attachments: [Consent and Minutes June 26.pdf](#)

Date	Ver.	Action By	Action	Result
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## **CONSENT AGENDA**

### **POSSIBLE MOTION**

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**I MOVE TO APPROVE THE CONSENT AGENDA  
CONSISTING OF ITEMS A, B, C & D**

**I wish to remove Item(s) \_\_\_\_\_**

**REMINDER – Read aloud a portion of each item being  
voted on that is included in the consent vote.**

Should this item be pulled from the Consent Agenda the following motion is suggested:

**POSSIBLE MOTION**

**I MOVE TO** approve the minutes of the  
June 26 Assembly meeting.



# CITY AND BOROUGH OF SITKA

ASSEMBLY CHAMBERS  
330 Harbor Drive  
Sitka, AK  
(907)747-1811

## Minutes - Draft

### City and Borough Assembly

*Mayor Matthew Hunter  
Deputy Mayor Steven Eisenbeisz,  
Vice Deputy Mayor Bob Potrzuski,  
Aaron Bean, Kevin Knox, Dr. Richard Wein,  
Benjamin Miyasato*

*Municipal Administrator: Keith Brady  
Municipal Attorney: Brian Hanson  
Municipal Clerk: Sara Peterson*

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Tuesday, June 26, 2018

6:00 PM

Assembly Chambers

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#### REGULAR MEETING

#### I. CALL TO ORDER

#### II. FLAG SALUTE

#### III. ROLL CALL

**Present:** 7 - Miyasato, Eisenbeisz, Potrzuski, Hunter, Knox, Bean, and Wein

#### IV. CORRESPONDENCE/AGENDA CHANGES

None.

**18-127** Reminders, Calendars and General Correspondence

#### V. CEREMONIAL MATTERS

None.

#### VI. SPECIAL REPORTS: Government to Government, Municipal Boards/Commissions/Committees, Sitka Community Hospital, Municipal Departments, School District, Students and Guests (five minute time limit)

Sitka Tribe of Alaska Council Member Woody Widmark spoke to the work of the Council and events the Tribe was holding.

Sitka Community Hospital Chief Executive Officer Rob Allen provided an updated of cash on hand, cost report review, and CEO recruitment.

**18-118** Special Reports: 1) Fire Chief, Dave Miller 2) Alaska Coalition on Housing



and Homelessness, Brian Wilson and Planning Director, Michael Scarcelli

Fire Chief Dave Miller briefed the Assembly on duties, statistics, and events at the Fire Department. He noted there were over 100 Fire Department Volunteers.

Brian Wilson, Executive Director of the Alaska Coalition on Housing and Homelessness and Michael Scarcelli, Planning Director briefed the Assembly on the community meetings the two had organized. The meetings, held June 25 and 26, were well attended by concerned citizens, local organizations, and faith based institutions. Wilson encouraged the Assembly to be an advocate for both issues.

## VII. PERSONS TO BE HEARD

Chris Spivey, speaking as a citizen and the Planning Commission Chair, spoke to the recent staff departures in the City and encouraged the Assembly to investigate the matter. He stated it was imperative that the Planning Department was staffed.

Kevin Mosher apologized, stating he had misspoke at a recent meeting. He hadn't meant to insinuate that the Assembly or Administrator wished for citizens to leave town.

Alene Henning held up a poster reminding citizens to stop using cellphones while driving.

Rachel Roy, Director of the Chamber of Commerce, relayed events of the Chamber and announced the theme for the 4th of July parade was "Honoring Maritime - Then & Now".

Mary Ann Spivey stated it was too expensive to live in Sitka and people were leaving.

## VIII. REPORTS

### a. Mayor, b. Administrator, c. Attorney, d. Liaison Representatives, e. Clerk, f. Other

Mayor - Hunter spoke to his recent visit with Governor Walker involving a tour of the Police Department, a visit to the Community Playground, and a review of legislative priorities.

Administrator - Brady noted an inspection for bulk water was scheduled and reported he and Maegan Bosak, Community Affairs Director, had attended an Alaska Marine Highway System teleconference.

Liaison Representatives - Potrzuski reported on the recent School Board meeting, Eisenbeisz on the Hospital Board meeting, Knox spoke to the Sitka Tribe of Alaska Council meeting, and Miysato to the Historic Preservation Commission and Police and Fire Commission meetings.

Clerk - Peterson noted the vacancies on Municipal Boards, Commission, and Committees. In addition, she spoke to the candidate filing period for vacancies to be filled in the 2018 Municipal Election.

Other - Hunter spoke to the number of drownings in the harbors, often related to alcohol. He had suggested the Police and Fire Commission explore possibilities on

how to empower the police force to remove intoxicated individuals from the harbor system.

## **IX. CONSENT AGENDA**

Bean stated he had voted no on the consent agenda as he was opposed to the Tobacco 21 initiative, one of the Health Needs and Human Services 2018 goals.

**A motion was made by Knox that the Consent Agenda consisting of items A, B, & C be APPROVED. The motion PASSED by the following vote.**

**Yes:** 6 - Miyasato, Eisenbeisz, Potrzuski, Hunter, Knox, and Wein

**No:** 1 - Bean

- A 18-119** Approve the minutes of the June 5, 12, and 14 Assembly meetings

**This item was APPROVED ON THE CONSENT AGENDA.**

- B 18-120** Approve the Health Needs and Human Services Commission goals for 2018

**This item was APPROVED ON THE CONSENT AGENDA.**

- C 18-121** Approve the renewal of a standard marijuana cultivation facility license for AKO Farms, LLC at 1210 Beardsley Way

**This item was APPROVED ON THE CONSENT AGENDA.**

## **X. BOARD, COMMISSION, COMMITTEE APPOINTMENTS**

- D 18-122** Reappoint Scott Wagner to a two-year term on the Gary Paxton Industrial Park Board

Potrzuski thanked Wagner for reapplying.

**A motion was made by Knox that this Item be APPROVED. The motion PASSED by the following vote.**

**Yes:** 7 - Miyasato, Eisenbeisz, Potrzuski, Hunter, Knox, Bean, and Wein

- E 18-123** Appoint one of the following individuals to a three-year term on the Historic Preservation Commission in the category of "Native Community": 1) Roberta Littlefield - incumbent or 2) Nancy Douglas

Members thanked Littlefield for applying.

**A motion was made by Miyasato to reappoint Roberta Littlefield to a three-year term on the Historic Preservation Commission in the category of "Native**

Community." The motion **PASSED** by the following vote.

**Yes:** 7 - Miyasato, Eisenbeisz, Potrzuski, Hunter, Knox, Bean, and Wein

**XI. UNFINISHED BUSINESS:**

**F 18-124**

**RECONSIDERATION** of the Fisheries Enhancement Fund awards made at the June 12 Assembly meeting to Sitka Sound Science Center and Alaska Longline Fishermen's Association

Those citizens speaking in support of the motion to reconsider were: Angie Bowers, Rob Allen, Samantha Weinstein, Linda Behnken, Deborah Lyons, and Eric Jordan.

Assembly deliberation ensued addressing the application and the motion to reconsider.

**A motion was made by Knox to RECONSIDER the motion to award \$22,500 to the Sitka Sound Science Center. The motion PASSED by the following vote.**

**Yes:** 4 - Miyasato, Potrzuski, Knox, and Bean

**No:** 3 - Eisenbeisz, Hunter, and Wein

**A motion was made by Knox to award \$27,000 to the Sitka Sound Science Center. The motion PASSED by the following vote.**

**Yes:** 5 - Miyasato, Potrzuski, Hunter, Knox, and Bean

**No:** 2 - Eisenbeisz, and Wein

Those from the public speaking in support of the motion to reconsider were Matt Donohoe and Linda Behnken.

**A motion was made by Potrzuski to RECONSIDER the motion to award \$10,000 to the Alaska Longline Fisherman's Association. The motion PASSED by the following vote.**

**Yes:** 4 - Miyasato, Potrzuski, Hunter, and Knox

**No:** 3 - Eisenbeisz, Bean, and Wein

**A motion was made by Potrzuski to award \$5,500 to the Alaska Longline Fisherman's Association. The motion PASSED by the following vote.**

**Yes:** 6 - Miyasato, Eisenbeisz, Potrzuski, Hunter, Knox, and Wein

**No:** 1 - Bean

**G ORD 18-29**

Amending Title 18 "Property Acquisition and Disposal" and Title 19 "Building and Construction" of the Sitka General Code by authorizing an advisory vote and modifying Chapter 18.12 "Real Property Disposal", Chapter 18.16 "Tideland lease Procedure", and Chapter 19.07 "Demolition or Removal of Municipally Owned Buildings"

Mike Reif spoke in support of the ordinance. Tim Ryan spoke in opposition.

Assembly Deliberation

Wein stated he could not support the ordinance as written and wished to have the land

inventory prior to making a decision. Potrzuski and Hunter spoke to the legal liability of constitutional issues in the current code section. Miyasato believed passage of the ordinance would help with economic development and affordable housing. Eisenbeisz spoke in opposition stating he wished to keep citizens involved. Municipal Attorney, Brian Hanson, reminded the Alaska Supreme Court ruling was this section of the current code was unconstitutional.

**A motion was made by Miyasato that this Ordinance be APPROVED on SECOND AND FINAL READING. The motion PASSED by the following vote.**

**Yes:** 5 - Miyasato, Potrzuski, Hunter, Knox, and Bean

**No:** 2 - Eisenbeisz, and Wein

## **H ORD 18-26**

Amending Title 15 "Public Utilities" of the Sitka General Code to increase water rates at Section 15.05.240 "Service Connection Charge" and Section 15.05.620 "Rates and Fees"

Chris Spivey urged the Assembly to stop raising rates.

Bean stated he had voted in opposition to rate increases at the budget meetings and would do so again. Wein spoke in opposition stating the notion of a secondary water source hadn't been resolved in his mind. Potrzuski spoke to the importance of providing basic services for citizens. Knox and Hunter agreed and while difficult, must be done. Eisenbeisz shared water rates had tripled in a short amount of time and consideration needed to be given to the citizens.

**A motion was made by Miyasato that this Ordinance be APPROVED on SECOND AND FINAL READING. The motion PASSED by the following vote.**

**Yes:** 4 - Miyasato, Potrzuski, Hunter, and Knox

**No:** 3 - Eisenbeisz, Bean, and Wein

## **K 18-125**

Discussion / Direction of the Sitka Community Hospital RFP process

Due to the late hour, Mayor Hunter requested item K be heard prior to item I.

Sarah Cave and Steve Huebner reviewed the process to date, the timeline for the upcoming months, and of the competitive bidding process. They reminded finalist site visits were planned for July 11 and 12 and reviewed the purpose, participants, and process. Expanded proposals were due July 27 with finalist oral presentations scheduled for August 13 at a work session. A Town Hall Meeting was proposed for August 16 to gain public insight into the finalists proposals. The selection date of the preferred proposer was scheduled for August 28.

Assembly members asked questions of the consultants. Wein and Eisenbeisz expressed a desire for the Assembly to participate in the site visits. Mayor Hunter requested the only item at the regular meeting scheduled for August 28 be the selection of the preferred proposer. Staff determined an additional meeting could be scheduled later in the week to address routine agenda items that would have normally been scheduled for August 28.

**A motion was made by Knox to move forward according to the RFP timeline as prescribed with the additional date for the Assembly to receive input from the public in a moderated public forum on August 16. The motion PASSED by the following vote.**

**Yes:** 6 - Miyasato, Eisenbeisz, Potrzuski, Hunter, Knox, and Bean

**No:** 1 - Wein

**I      ORD 18-27**

Amending Title 15 "Public Utilities" of the Sitka General Code to increase wastewater treatment rates at Section 15.04.100 "Service Connection Charge" and Section 15.04.320 "Rates and Fees"

**A motion was made by Potrzuski to LIMIT DEBATE to 2 minutes per member for the remaining rate items. The motion PASSED by the following vote.**

**Yes:** 5 - Miyasato, Potrzuski, Hunter, Knox, and Bean

**No:** 2 - Eisenbeisz, and Wein

Jay Sweeney, speaking as a citizen, pointed out advantages and disadvantages of living in Sitka.

Eisenbeisz believed the City needed to learn to live with the status quo. Potrzuski reminded the City had a responsibility to provide services to its citizens.

**A motion was made by Miyasato that this Ordinance be APPROVED on SECOND AND FINAL READING. The motion PASSED by the following vote.**

**Yes:** 5 - Miyasato, Potrzuski, Hunter, Knox, and Wein

**No:** 2 - Eisenbeisz, and Bean

**J      ORD 18-28**

Amending Title 15 "Public Utilities" of the Sitka General Code to increase solid waste collection rates at Sections 15.06.020 "Solid Waste Disposal Policy and Rates", 15.06.035 "Rates for Treatment and Collection", 15.06.045 "Special Refuse and Treatment Charges" and changing the title of 15.06.045 to "Transfer Station Drop-Off Charges and Special Refuse Collection Charges"

**A motion was made by Miyasato to EXTEND to 11pm. The motion PASSED by the following vote.**

**Yes:** 6 - Eisenbeisz, Hunter, Wein, Miyasato, Knox, Potrzuski

**No:** 1 - Bean

**A motion was made by Miyasato that this Ordinance be APPROVED on SECOND AND FINAL READING. The motion PASSED by the following vote.**

**Yes:** 5 - Miyasato, Potrzuski, Hunter, Knox, and Wein

**No:** 2 - Eisenbeisz, and Bean

**XII.    NEW BUSINESS:**

**L      RES 18-13**

Increasing permanent and temporary moorage rates and other harbor fees and charges

It was noted the rates had not been reviewed by the Port and Harbors Commission.



A motion was made by Eisenbeisz to REFER Resolution 2018-13 to the Port and Harbors Commission for review. The motion PASSED by the following vote.

Yes: 7 - Miyasato, Eisenbeisz, Potrzuski, Hunter, Knox, Bean, and Wein

**M RES 18-14** Increasing transient float plane rates and fees

Knox reminded that while additional transient operations were available there were still services lacking, such as fuel. He hoped to see continued growth of seaplane operations. Wein also spoke to the importance of economic growth in this industry.

A motion was made by Miyasato that this Resolution be APPROVED on FIRST AND FINAL READING. The motion PASSED by the following vote.

Yes: 7 - Miyasato, Eisenbeisz, Potrzuski, Hunter, Knox, Bean, and Wein

**N 18-114** Approve a lease agreement between Trident Seafoods Corporation and the City and Borough of Sitka for Block 4, Lot 6 of the Gary Paxton Industrial

A motion was made by Miyasato to EXTEND to 11:15pm. The motion FAILED by the following vote.

Yes: 6 - Miyasato, Potrzuski, Hunter, Eisenbeisz, Wein, Knox

No: 1 - Bean

Assembly members voiced concern that Trident Seafoods Corporation would compete with local processors and wondered if the lease was consistent with the Gary Paxton Industrial Park Board goal of creating family-wage jobs. Garry White, Gary Paxton Industrial Park (GPIP) Board Director, stated the lease was for storage and no jobs would be created as a result of the lease. Members also noted that the GPIP was running out of land. White, speaking on behalf of the Board, said the Board had recommended the lease. It was short-term and would bring in some positive cash flow.

A motion was made by Miyasato that this Item be APPROVED. The motion FAILED by the following vote.

Yes: 3 - Hunter, Knox, and Wein

No: 4 - Miyasato, Eisenbeisz, Potrzuski, and Bean

**O 18-126** Discussion / Direction / Decision on the current contract with the Greater Sitka Chamber of Commerce, Inc., provider of Convention and Visitor Bureau Services

The meeting ADJOURNED at 11pm as required by Sitka General Code. There was not a unanimous vote of seven members to continue. No action was taken on this item. It would be scheduled under Unfinished Business at the regular meeting of July 10, 2018.

**XIII. PERSONS TO BE HEARD:**

None. The meeting ADJOURNED at 11pm as required by Sitka General Code. There was not a unanimous vote of seven members to continue.

**XIV. EXECUTIVE SESSION**

None.

**XV. ADJOURNMENT**

The meeting ADJOURNED at 11pm as required by Code. There was not a unanimous vote of seven members to continue.

ATTEST: \_\_\_\_\_

Sara Peterson, MMC  
Municipal Clerk



# CITY AND BOROUGH OF SITKA

## Legislation Details

File #: 18-132 Version: 1 Name:

Type: Item Status: AGENDA READY

File created: 7/3/2018 In control: City and Borough Assembly

On agenda: 7/10/2018 Final action:

Title: Approve a standard marijuana cultivation facility license renewal for Michael Daly dba Northern Lights Indoor Gardens, LLC at 1321 Sawmill Creek Road Suite O and P

Sponsors:

Indexes:

Code sections:

Attachments: [Motion Northern Lights cultivation.pdf](#)  
[LG Renewal Notice - Standard Marijuana Cultivation Facility - Northern Lights Indoor Gardens LLC](#)  
[10136 MJ-20 Renewal Application Certifications.pdf](#)  
[10136 Online Renewal Application Redacted.pdf](#)  
[10136 Entity Documents.pdf](#)  
[10136 POPPP.pdf](#)

Date	Ver.	Action By	Action	Result
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Should this item be pulled from the Consent Agenda the following motion is suggested:

### **POSSIBLE MOTION**

**I MOVE TO** approve the renewal of a standard marijuana cultivation facility license for Northern Lights Indoor Gardens, LLC and forward this approval to the Alcohol and Marijuana Control Office without objection.



# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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## MEMORANDUM

**To:** Mayor Hunter and Assembly Members  
Keith Brady, Municipal Administrator

**From:** Sara Peterson, Municipal Clerk

**Date:** July 3, 2018

**Subject:** Approve Standard Marijuana Cultivation Facility License Renewal – Northern Lights Indoor Gardens, LLC

---

Our office has received notification from the Alcohol and Marijuana Control Office of a renewal for a standard marijuana cultivation facility license submitted by:

License #:	10136
License Type:	Standard Marijuana Cultivation Facility
Licensee/Applicant:	Northern Lights Indoor Gardens, LLC
D.B.A.:	Northern Lights Indoor Gardens, LLC
Physical Address:	1321 Sawmill Creek Road Suite O and P; Sitka, AK
Designated Licensee:	Michael Daly

A memo was circulated to the various departments who may have a reason to protest. The Planning Department noted there are active complaints about odor. These complaints are being addressed through the local conditional use permit process. No departmental objections were received.

**Recommendation:** Approve the renewal of a standard marijuana cultivation facility license for Northern Lights Indoor Gardens, LLC and forward this approval to the Alcohol and Marijuana Control Office without objection.





# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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## Memorandum

To: Planning Department  
Collections - Sunni  
Municipal Billings – Lindsey  
Sales Tax/Property Tax – Hannah  
Utility Billing Clerk – Diana  
Public Works Department – Shilo  
Fire Department  
Police Department  
Electric Department  
Building Official

From: Sara Peterson, Municipal Clerk

Date: June 21, 2018

Subject: Renewal Marijuana Cultivation Facility License

---

The Municipal Clerk's Office has been notified by the Alcohol and Marijuana Control Office of a renewal for a standard marijuana cultivation facility license submitted by:

License #: 10136  
License Type: Standard Marijuana Cultivation Facility  
Licensee/Applicant: Northern Lights Indoor Gardens, LLC  
D.B.A.: Northern Lights Indoor Gardens, LLC  
Physical Address: 1321 Sawmill Creek Road Suite O and P; Sitka, AK  
Designated Licensee: Michael Daly

Please notify me **no later than noon on Monday, July 2** of any reason to protest this request. This license renewal is scheduled to go before the Assembly on July 10.

Thank you.



THE STATE  
of **ALASKA**  
GOVERNOR BILL WALKER

Department of Commerce, Community,  
and Economic Development

ALCOHOL & MARIJUANA CONTROL OFFICE  
550 West 7<sup>th</sup> Avenue, Suite 1600  
Anchorage, AK 99501  
Main: 907.269.0350

June 18, 2018

City & Borough of Sitka

Attn: City & Borough of Sitka

Via Email: [sara.peterson@cityofsitka.org](mailto:sara.peterson@cityofsitka.org)  
[melissa.henshaw@cityofsitka.org](mailto:melissa.henshaw@cityofsitka.org)  
[michael.scarcelli@cityofsitka.org](mailto:michael.scarcelli@cityofsitka.org)  
[planning@cityofsitka.org](mailto:planning@cityofsitka.org)  
[brian.hanson@cityofsitka.org](mailto:brian.hanson@cityofsitka.org)

<b>License Number:</b>	10136
<b>License Type:</b>	Standard Marijuana Cultivation Facility
<b>Licensee:</b>	Northern Lights Indoor Gardens, LLC
<b>Doing Business As:</b>	NORTHERN LIGHTS INDOOR GARDENS, LLC
<b>Physical Address:</b>	1321 Sawmill Creek Road Suite O and P sitka, AK 99835
<b>Designated Licensee:</b>	Michael Daly
<b>Phone Number:</b>	907-738-2242
<b>Email Address:</b>	dalys@gci.net

AMCO has received a complete renewal application for the above listed license (see attached application documents) within your jurisdiction. This is the notice required under 3 AAC 306.035(c)(2).

To protest the approval of this application pursuant to 3 AAC 306.060, you must furnish the director **and** the applicant with a clear and concise written statement of reasons for the protest within 60 days of the date of this notice, and provide AMCO proof of service of the protest upon the applicant.

3 AAC 306.060 states that the board will uphold a local government protest and deny an application for a marijuana establishment license unless the board finds that a protest by a local government is arbitrary, capricious, and unreasonable.

At the May 15, 2017, Marijuana Control Board meeting, the board delegated to me the authority to approve renewal applications with no protests, objections, or notices of violation. However, if a timely protest or objection is filed for this application, or if any notices of violation have been issued for this license, the board will consider the application. In those situations, a temporary license will be issued pending board consideration.

If you have any questions, please email [amco.localgovernmentonly@alaska.gov](mailto:amco.localgovernmentonly@alaska.gov).

Sincerely,

*Erika McConnell*

Erika McConnell

Director





Alaska Marijuana Control Board

## Form MJ-20: Renewal Application Certifications

### What is this form?

This renewal application certifications form is required for all marijuana establishment license renewal applications. Each person signing an application for a marijuana establishment license must declare that he/she has read and is familiar with AS 17.38 and 3 AAC 306. A person other than a licensee may not have direct or indirect financial interest (as defined in 3 AAC 306.015(e)(1)) in the business for which a marijuana establishment license is issued, per 3 AAC 306.015(a).

**This form must be completed and submitted to AMCO's main office by each licensee (as defined in 3 AAC 306.020(b)(2)) before any license renewal application will be considered complete.**

### Section 1 – Establishment Information

Enter information for the licensed establishment, as identified on the license application.

Licensee:	Northern Lights Indoor Gardens, LLC	License Number:	10136		
License Type:	Standard Marijuana Cultivation Facility				
Doing Business As:	Northern Lights Indoor Gardens, LLC				
Premises Address:	1321 Sawmill Creek Rd., Suite O and P				
City:	Sitka	State:	AK	ZIP:	99835

### Section 2 – Individual Information

Enter information for the individual licensee who is completing this form.

Name:	Michael Daly
Title:	Owner

### Section 3 – Changes to Licensed Marijuana Establishment

Read each line below, and then sign your initials in the box to the right of only the applicable statement:

Initials

I certify that **no changes have been made**, except for those that have been previously reported or requested on a form prescribed by the Board, to this licensed establishment's business name, ownership, licensed premises diagram, or operating plan, and (for marijuana product manufacturers) that I do not wish to request Board approval for production of any new proposed marijuana products.



I certify that **a change has been or will be made** to one or more of the items listed above for this establishment, and I understand that an additional form(s) and fee(s) must be submitted to AMCO before any renewal application for this license can be considered complete.



*If you have selected the second certification, please list any and all of the types of changes that need to be reported/requested:*

--



**Form MJ-20: Renewal Application Certifications****Section 4 – Certifications**

Read each line below, and then sign your initials in the box to the right of any applicable statements:

Initials

I certify that I have **not** been convicted of any criminal charge in the previous two calendar years.

I certify that I have **not** committed any civil violation of AS 04, AS 17.38, or 3 AAC 306 in the previous two calendar years.

I certify that a notice of violation has **not** been issued for this license.

Sign your initials to the following statement only if you are unable to certify one or more of the above statements:

Initials

I have attached a written explanation for why I cannot certify one or more of the above statements, which includes the type of violation or offense, as required under 3 AAC 306.035(b).

Read each line below, and then sign your initials in the box to the right of each statement:

Initials

I certify that no person other than a licensee listed on my marijuana establishment license renewal application has a direct or indirect financial interest, as defined in 3 AAC 306.015(e)(1), in the business for which the marijuana establishment license has been issued.

I certify that I meet the residency requirement under AS 43.23 for a permanent fund dividend in the 2018 calendar year.

I certify that this establishment complies with any applicable health, fire, safety, or tax statute, ordinance, regulation, or other law in the state.

I certify that I am operating in compliance with the Alaska Department of Labor and Workforce Development's laws and requirements pertaining to employees.

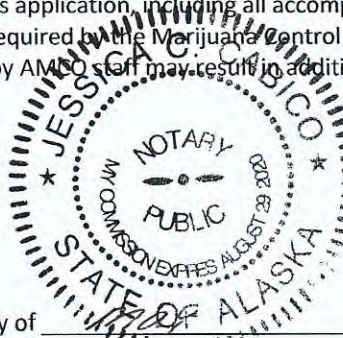
I certify that I have not violated any restrictions pertaining to this particular license type, and that this license has not been operated in violation of a condition or restriction imposed by the Marijuana Control Board.

I certify that I understand that providing a false statement on this form, the online application, or any other form provided by or to AMCO is grounds for rejection or denial of this application or revocation of any license issued.

As an applicant for a marijuana establishment license renewal, I declare under penalty of unsworn falsification that I have read and am familiar with AS 17.38 and 3 AAC 306, and that this application, including all accompanying schedules and statements, is true, correct, and complete. I agree to provide all information required by the Marijuana Control Board in support of this application and understand that failure to do so by any deadline given to me by AMCO staff may result in additional fees or expiration of this license.

Signature of licensee

Printed name of licensee

Subscribed and sworn to before me this 18 day of August, 2018.

Notary Public in and for the State of Alaska

My commission expires:

08-29-2020





## Alaska Marijuana Control Board

**Form MJ-20: Renewal Application Certifications****What is this form?**

This renewal application certifications form is required for all marijuana establishment license renewal applications. Each person signing an application for a marijuana establishment license must declare that he/she has read and is familiar with AS 17.38 and 3 AAC 306. A person other than a licensee may not have direct or indirect financial interest (as defined in 3 AAC 306.015(e)(1)) in the business for which a marijuana establishment license is issued, per 3 AAC 306.015(a).

**This form must be completed and submitted to AMCO's main office by each licensee (as defined in 3 AAC 306.020(b)(2)) before any license renewal application will be considered complete.**

**Section 1 – Establishment Information**

Enter information for the licensed establishment, as identified on the license application.

Licensee:	Northern Lights Indoor Gardens, LLC	License Number:	10136		
License Type:	Standard Marijuana Cultivation Facility				
Doing Business As:	Northern Lights Indoor Gardens, LLC				
Premises Address:	1321 Sawmill Creek Rd., Suite O and P				
City:	Sitka	State:	AK	ZIP:	99835

**Section 2 – Individual Information**

Enter information for the individual licensee who is completing this form.

Name:	Micah Miller
Title:	Owner

**Section 3 – Changes to Licensed Marijuana Establishment**

Read each line below, and then sign your initials in the box to the right of only the applicable statement:

Initials

I certify that **no changes have been made**, except for those that have been previously reported or requested on a form prescribed by the Board, to this licensed establishment's business name, ownership, licensed premises diagram, or operating plan, and (for marijuana product manufacturers) that I do not wish to request Board approval for production of any new proposed marijuana products.



I certify that **a change has been or will be made** to one or more of the items listed above for this establishment, and I understand that an additional form(s) and fee(s) must be submitted to AMCO before any renewal application for this license can be considered complete.



*If you have selected the second certification, please list any and all of the types of changes that need to be reported/requested:*

--





# Form MJ-20: Renewal Application Certifications

## Section 4 – Certifications

Read each line below, and then sign your initials in the box to the right of any applicable statements:

Initials

I certify that I have **not** been convicted of any criminal charge in the previous two calendar years.

I certify that I have **not** committed any civil violation of AS 04, AS 17.38, or 3 AAC 306 in the previous two calendar years.

I certify that a notice of violation has **not** been issued for this license.

Sign your initials to the following statement only if you are unable to certify one or more of the above statements:

Initials

I have attached a written explanation for why I cannot certify one or more of the above statements, which includes the type of violation or offense, as required under 3 AAC 306.035(b).

Read each line below, and then sign your initials in the box to the right of each statement:

Initials

I certify that no person other than a licensee listed on my marijuana establishment license renewal application has a direct or indirect financial interest, as defined in 3 AAC 306.015(e)(1), in the business for which the marijuana establishment license has been issued.

I certify that I meet the residency requirement under AS 43.23 for a permanent fund dividend in the 2018 calendar year.

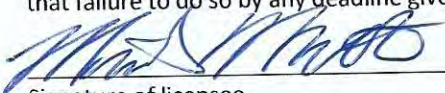
I certify that this establishment complies with any applicable health, fire, safety, or tax statute, ordinance, regulation, or other law in the state.

I certify that I am operating in compliance with the Alaska Department of Labor and Workforce Development's laws and requirements pertaining to employees.

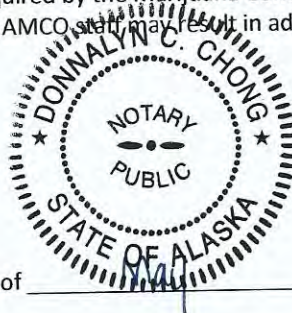
I certify that I have not violated any restrictions pertaining to this particular license type, and that this license has not been operated in violation of a condition or restriction imposed by the Marijuana Control Board.

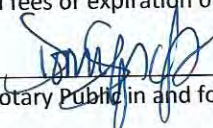
I certify that I understand that providing a false statement on this form, the online application, or any other form provided by or to AMCO is grounds for rejection or denial of this application or revocation of any license issued.

As an applicant for a marijuana establishment license renewal, I declare under penalty of unsworn falsification that I have read and am familiar with AS 17.38 and 3 AAC 306, and that this application, including all accompanying schedules and statements, is true, correct, and complete. I agree to provide all information required by the Marijuana Control Board in support of this application and understand that failure to do so by any deadline given to me by AMCO may result in additional fees or expiration of this license.

  
Signature of licensee

Micah Miller  
Printed name of licensee



  
Notary Public in and for the State of Alaska

My commission expires: 12-08-2020

Subscribed and sworn to before me this 30th day of May, 2019.

# Alcohol & Marijuana Control Office

Initiating License Application

5/12/2018 5:32:59 PM

**License Number:** 10136

**License Status:** Active-Operating

**License Type:** Standard Marijuana Cultivation Facility

**Doing Business As:** NORTHERN LIGHTS INDOOR GARDENS, LLC

**Business License Number:** 1019601

**Designated Licensee:** Michael Daly

**Email Address:** northernlightsig@acsalaska.net

**Local Government:** Sitka (City and Borough of)

**Community Council:**

**Latitude, Longitude:** 57.290940, -135.183000

**Physical Address:** 1321 Sawmill Creek Road Suite O and P  
sitka, AK 99835  
UNITED STATES

## Licensee #1

**Type:** Entity

**Alaska Entity Number:** 10028235

**Alaska Entity Name:** Northern Lights Indoor Gardens,  
LLC

**Phone Number:** 907-747-1087

**Email Address:** northernlightsig@acsalaska.net

**Mailing Address:** 1321 Sawmill Creek Rd. Suite P  
sitka, AK 99835  
UNITED STATES

## Entity Official #1

**Type:** Individual

**Name:** Micah Miller  
[REDACTED]  
[REDACTED]

**Phone Number:** 907-738-4890

**Email Address:** illermiller@hotmail.com

**Mailing Address:** 201 Nicole Dr.  
Sitka, AK 99835  
UNITED STATES

## Entity Official #2

**Type:** Individual

**Name:** Michael Daly  
[REDACTED]  
[REDACTED]

**Phone Number:** 907-738-2242

**Email Address:** dalys@gci.net

**Mailing Address:** 501 Charteris Street  
Sitka, AK 99835  
UNITED STATES

**Note:** No affiliates entered for this license.

Details

## ENTITY DETAILS

### Name(s)

Type	Name
Legal Name	Northern Lights Indoor Gardens, LLC

**Entity Type:** Limited Liability Company**Entity #:** 10028235**Status:** Good Standing**AK Formed Date:** 3/25/2015**Duration/Expiration:** Perpetual**Home State:** ALASKA**Next Biennial Report Due:** 1/2/2019**Entity Mailing Address:** 501 CHARTERIS ST, SITKA, AK 99835**Entity Physical Address:** 1321 SAWMILL CR RD STE O & P, SITKA, AK 99835

### Registered Agent

**Agent Name:** Michael Daly**Registered Mailing Address:** 501 CHARTERIS STREET, SITKA, AK 99835**Registered Physical Address:** 501 CHARTERIS STREET, SITKA, AK 99835

### Officials

☐ Show Former

AK Entity #	Name	Titles	Owned
	Micah Miller	Member, Manager	50
	Michael Daly	Member	50

### Filed Documents

Date Filed	Type	Filing	Certificate
3/25/2015	Creation Filing	<a href="#">Click to View</a>	<a href="#">Click to View</a>
4/09/2015	Initial Report	<a href="#">Click to View</a>	

Date Filed	Type	Filing	Certificate
3/01/2016	Change of Officials	<a href="#">Click to View</a>	
3/01/2016	Agent Change	<a href="#">Click to View</a>	
11/02/2016	Biennial Report	<a href="#">Click to View</a>	

[Close Details](#)[Print Friendly Version](#)



**NORTHERN LIGHTS INDOOR GARDENS, LLC  
OPERATING AGREEMENT**

This Agreement is entered into this 27 day of Feb, 2016, by and between MICAH S. MILLER, of 1710 Halibut Point Road, Sitka, Alaska 99835, and MICHAEL S. DALY, of 501 Charteris Street, Sitka, Alaska 99835.

The parties have agreed to organize and operate a limited liability company in accordance with the terms and subject to the conditions set forth in this Agreement.

NOW, THEREFORE, for good and valuable consideration, the sufficiency and receipt of which is hereby acknowledged, the parties, intending legally to be bound, agree as follows:

**Article I  
Definitions**

The following italicized terms shall have the meaning specified in this *Article I*. Other terms are defined in the text of this Agreement; and, throughout this Agreement, those terms shall have the meanings respectively ascribed to them:

*"Act"* means the Alaska Limited Liability Company Act, as amended from time to time.

*"Adjusted Capital Account Deficit"* means, with respect to any Interest Holder, the deficit balance, if any, in the Interest Holder's Capital Account as of the end of the relevant taxable year, after giving effect to the following adjustments:

(i) the Capital Account shall be credited with the amounts which the Interest Holder is deemed obligated to restore pursuant to Regulation Sections 1.704-2(g)(1) and (i)(5) (i.e., the Interest Holder's share of Minimum Gain and Member Minimum Gain); and

(ii) the Capital Account shall be debited with the items described in Regulation Sections 1.704-1(b)(2)(ii)(d)(4), (5) and (6).

*"Adjusted Capital Balance"* means, as of any day, an Interest Holder's total Capital Contributions less all amounts actually distributed to the Interest Holder pursuant to *Sections* 4.2.3.4.1 and 4.4 hereof. If any Interest is transferred in accordance with the terms of this Agreement, the transferee shall succeed to the Adjusted Capital Balance of the transferor to the extent the Adjusted Capital Balance relates to the Interest transferred.

*"Affiliate"* means, with respect to any Member, any Person: (i) which owns more than 50% of the voting interests in the Member; or (ii) in which the Member owns more than 50% of



the voting interests; or (iii) in which more than 50% of the voting interests are owned by a Person who has a relationship with the Member described in clause (i) or (ii) above.

*"Agreement"* means this Operating Agreement, as amended from time to time.

*"Capital Account"* means the account to be maintained by the Company for each Interest Holder in accordance with the following provisions:

(i) an Interest Holder's Capital Account shall be credited with the Interest Holder's Capital Contributions, the amount of any Company liabilities assumed by the Interest Holder (other than liabilities secured by Company property distributed to the Interest Holder), the Interest Holder's allocable share of Profit and any item in the nature of income or gain specially allocated to the Interest Holder pursuant to the provisions of *Article IV* (other than *Section 4.3.3*); and

(ii) an Interest Holder's Capital Account shall be debited with the amount of money and the fair market value of any Company property distributed to the Interest Holder (net of liabilities secured by such distributed property that such Interest Holder is considered to assume or take subject to under Section 752 of the Code), the amount of the Interest Holder's individual liabilities that are assumed by the Company (other than liabilities that reduce the amount of any Capital Contribution made by such Interest Holder), the Interest Holder's allocable share of Loss, and any item in the nature of expenses or losses specially allocated to the Interest Holder pursuant to the provisions of *Article IV* (other than *Section 4.3.3*).

If any Interest is transferred pursuant to the terms of this Agreement, the transferee shall succeed to the Capital Account of the transferor to the extent the Capital Account is attributable to the transferred Interest. If the book value of Company property is adjusted as provided herein, the Capital Account of each Interest Holder shall be adjusted to reflect the aggregate adjustment in the same manner as if the Company had recognized gain or loss equal to the amount of such aggregate adjustment. It is intended that the Capital Accounts of all Interest Holders shall be maintained in compliance with the provisions of Regulation Section 1.704-1(b), and all provisions of this Agreement relating to the maintenance of Capital Accounts shall be interpreted and applied in a manner consistent with that Regulation.

*"Capital Contribution"* means the total amount of cash and the fair market value of any other assets contributed (or deemed contributed under Regulation Section 1.704-1(b)(2)(iv)(d)) to the Company by a Member, net of liabilities assumed by the Company or to which the assets are subject.

*"Capital Proceeds"* means the gross receipts received by the Company from a Capital Transaction.



*"Capital Transaction"* means any transaction not in the ordinary course of business which results in the Company's receipt of cash or other consideration other than Capital Contributions, including, without limitation, proceeds of sales or exchanges or other dispositions of property not in the ordinary course of business, financings, refinancings, condemnations, recoveries of damage awards, and insurance proceeds.

*"Cash Flow"* means all cash funds derived from operations of the Company (including interest received on reserves), without reduction for any noncash charges, but less cash funds used to pay current operating expenses and to pay or establish reasonable reserves for future expenses, debt payments, capital improvements, and replacements as determined by the General Manager. Cash Flow shall not include Capital Proceeds but shall be increased by the reduction of any reserve previously established.

*"Code"* means the Internal Revenue Code of 1986, as amended, or any corresponding provision of any succeeding law.

*"Company"* means the limited liability company formed in accordance with this Agreement.

*"Department"* means the Department of Commerce and Economic Development.

*"General Manager"* means the Person or his successor.

*"Interest"* means a Person's share of the profits and losses of, and the right to receive distributions from, the Company.

*"Interest Holder"* means any Person who holds an Interest, whether as a Member or an unadmitted assignee of a Member.

*"Involuntary Withdrawal"* of a Member shall mean the death, retirement, resignation, expulsion or bankruptcy of such Member and any other event which terminates the continued membership of such Member in the Company.

*"Member"* means each Person signing this Agreement and any Person who subsequently is admitted as a member of the Company.

*"Member Minimum Gain"* has the meaning and shall be determined as set forth in Regulation Section 1.704-2(i) for ``partner nonrecourse debt minimum gain".

*"Member Nonrecourse Deductions"* has the meaning and shall be determined as set forth in Regulation Section 1.704-2(i) for ``partner nonrecourse deductions".

*"Minimum Gain"* has the meaning and shall be determined as set forth in Regulation Sections 1.704-2(b)(2) and 1.704-2(d) for ``partnership minimum gain".

*"Membership Rights"* means all of the rights of a Member in the Company, including a Member's: (i) Interest; (ii) right to inspect the Company's books and records; (iii) right to participate in the management of and vote on matters coming before the Company; and (iv) unless this Agreement or the Articles of Organization provide to the contrary, right to act as an agent of the Company.

*"Negative Capital Account"* means a Capital Account with a balance of less than zero.

*"Nonrecourse Deductions"* has the meaning set forth in Regulation Section 1.704-2(b)(1).

*"Nonrecourse Liability"* has the meaning set forth in Regulation Sections 1.704-2(b)(3) and 1.752-1(a)(2).

*"Percentage"* means, as to a Member, the percentage set forth after the Member's name on *Exhibit A*, as amended from time to time, and as to an Interest Holder who is not a Member, the Percentage of the Member whose Interest has been acquired by such Interest Holder, to the extent the Interest Holder has succeeded to that Member's Interest.

*"Person"* means and includes an individual, corporation, partnership, association, limited liability company, trust, estate, or other entity.

*"Positive Capital Account"* means a Capital Account with a balance of zero or greater.

*"Profit"* and *"Loss"* means, for each taxable year of the Company (or other period for which Profit or Loss must be computed), the Company's taxable income or loss determined in accordance with Section 703(a) of the Code, with the following adjustments:

(i) all items of income, gain, loss, deduction, or credit required to be stated separately pursuant to Section 703(a)(1) of the Code shall be included; and

(ii) any tax-exempt income of the Company, not otherwise taken into account in computing Profit or Loss, shall be included; and

(iii) any expenditures of the Company described in Section 705(a)(2)(B) of the Code (or treated as such pursuant to Regulation Section 1.704-1(b)(2)(iv)(i)) and not otherwise taken into account in computing Profit or Loss, shall be subtracted; and

(iv) gain or loss resulting from any taxable disposition of Company property shall be computed by reference to the adjusted book value of the property disposed of, notwithstanding the fact that the adjusted book value differs from the adjusted basis of the property for federal income tax purposes; and



(v) in lieu of the depreciation, amortization, or cost recovery deductions allowable in computing taxable income or loss, there shall be taken into account the depreciation or amortization computed for book purposes; and

(vi) notwithstanding any other provision of this definition, any items which are specially allocated pursuant to *Section 4.3* hereof shall not be taken into account.

"*Regulation*" or "*Regulations*" means the income tax regulations, including any temporary regulations, from time to time promulgated under the Code.

"*Transfer*" means, when used as a noun, any voluntary sale, hypothecation, pledge, assignment, attachment, or other transfer, and, when used as a verb, means voluntarily to sell, hypothecate, pledge, assign, or otherwise transfer.

## **Article II**

### **Organization and Purpose**

2.1 *Organization.* The parties shall organize a limited liability company pursuant to the Act and the provisions of this Agreement.

2.2. *Name of the Company.* The name of the Company shall be "Northern Lights Indoor Gardens, LLC". The Company may do business under that name and under any other name or names which the General Manager selects. If the Company does business under a name other than that set forth in its Articles of Organization, then the Company shall file an assumed business name as required by law.

2.3. *Purpose.* The Company is organized to conduct any or all lawful affairs for which an LLC may be organized under AS 10.50. The Company may do any and all things necessary, convenient, or incidental to that purpose.

2.4. *Term.* The term of the Company shall begin upon the acceptance of the Articles of Organization by the Department and shall be perpetual, unless its existence is sooner terminated pursuant to *Article VII* of this Agreement or the mandatory provisions of the Act.

2.5. *Principal Office.* The principal office of the Company in the State of Alaska shall be located at 501 Charteris Street, Sitka, Alaska 99835, or at any other place within the State of Alaska that the General Manager selects.

2.6. *Registered Agent.* The name and address of the Company's registered agent in the State of Alaska shall be Michael Daly.

2.7. *Members.* The name, present mailing address, taxpayer identification number, and Percentage of each Member are set forth on *Exhibit A*.

### **Article III**

#### **Capital**

3.1. *Initial Capital Contributions.* Upon the execution of this Agreement, the Members shall contribute to the Company cash in the amounts or assets with the value set forth on *Exhibit A*. The amount of the initial contribution of each Member shall be recorded by the General Manager as a contribution to the capital of the Company.

3.2. *No Additional Capital Contributions Required.* No Member shall be obligated, nor shall any Member have a right, to contribute any additional capital to the Company, other than as specified in *Exhibit A*, and no Member shall have any personal liability for any obligation of the Company.

3.3. *No Interest on Capital Contributions.* Interest Holders shall not be paid interest on their Capital Contributions.

3.4. *Return of Capital Contributions.* Except as otherwise provided in this Agreement, no Interest Holder shall have the right to receive any return of any Capital Contribution.

3.5. *Form of Return of Capital.* If an Interest Holder is entitled to receive a return of a Capital Contribution, the Interest Holder shall not have the right to receive anything but cash in return of the Interest Holder's Capital Contribution.

3.6. *Capital Accounts.* A separate Capital Account shall be maintained for each Interest Holder.

### **Article IV**

#### **Allocations and Distributions**

4.1. *Allocation of Profit or Loss and Distributions of Cash Flow.*

4.1.1. *Profit or Loss Other Than from a Capital Transaction.* After giving effect to the special allocations set forth in *Section 4.3*, for any taxable year of the Company, Profit or Loss (other than Profit or Loss resulting from a Capital Transaction, which Profit or Loss shall be allocated in accordance with the provisions of *Sections 4.2.1* and *4.2.2*) shall be allocated to the Interest Holders in proportion to their Percentages.

4.1.2. *Cash Flow.* Cash Flow for each taxable year of the Company shall be distributed to the Interest Holders in proportion to their Percentages no later than seventy-five (75) days after the end of the taxable year.



4.2. *Allocation of Profit or Loss from a Capital Transaction.*

4.2.1. *Profit.* After giving effect to the special allocations set forth in *Section 4.3*, Profit from a Capital Transaction shall be allocated as follows:

4.2.1.1. If one or more Interest Holders has a Negative Capital Account, to those Interest Holders, in proportion to their Negative Capital Accounts, until all Negative Capital Accounts have been reduced to zero.

4.2.1.2. Any Profit not allocated pursuant to *Section 4.2.1.1* shall be allocated to the Interest Holders in proportion to, and to the extent of, the amounts distributed or distributable to them pursuant to *Section 4.2.3.4.3*.

4.2.1.3. Any Profit in excess of the foregoing allocations shall be allocated to the Interest Holders in proportion to their Percentages.

4.2.2. *Loss.* After giving effect to the special allocations set forth in *Section 4.3*, Loss from a Capital Transaction shall be allocated as follows:

4.2.2.1. If one or more Interest Holders has a Positive Capital Account, to those Interest Holders, in proportion to their Positive Capital Accounts, until all Positive Capital Accounts have been reduced to zero.

4.2.2.2. Any Loss not allocated to reduce Positive Capital Accounts to zero pursuant to *Section 4.2.2.1* shall be allocated to the Interest Holders in proportion to their Percentages.

4.2.3. *Capital Proceeds.* Capital Proceeds shall be distributed and applied by the Company in the following order and priority:

4.2.3.1. to the payment of all expenses of the Company incident to the Capital Transaction; then

4.2.3.2. to the payment of debts and liabilities of the Company then due and outstanding (including all debts due to any Interest Holder); then

4.2.3.3. to the establishment of any reserves which the General Manager deems necessary for liabilities or obligations of the Company; then

4.2.3.4. the balance shall be distributed as follows:

4.2.3.4.1. to the Interest Holders in proportion to their Adjusted Capital Balances, until their remaining Adjusted Capital Balances have been paid in full;

4.2.3.4.2. if any Interest Holder has a Positive Capital Account after the distributions made pursuant to *Section 4.2.3.4.1* and before any further allocation of Profit pursuant to *Section 4.2.1.3*, to those Interest Holders in proportion to their Positive Capital Accounts; then

4.2.3.4.3. the balance, to the Interest Holders in proportion to their Percentages.

4.3. *Regulatory Allocations.* The allocations set forth in *Sections 4.3.1* and *4.3.2* are included to comply with the requirements of the Regulations. If allocations under such provisions are different from the allocations which would be made under *Section 4.1* or *4.2*, as appropriate, then the General Manager shall make appropriate allocations, consistent with the Regulations, so that the net allocations are, as much as possible, consistent with those under *Sections 4.1* and *4.2*.

4.3.1. *Qualified Income Offset.* No Interest Holder shall be allocated Losses or deductions if the allocation causes the Interest Holder to have an Adjusted Capital Account Deficit. If an Interest Holder unexpectedly receives any adjustments, allocations, or distributions described in Regulation Section 1.704-1(b)(2)(ii)(d)(4), (5) or (6) which results in or increases an Adjusted Capital Account Deficit at the end of any taxable year, then all items of income and gain of the Company for that taxable year shall be allocated to that Interest Holder, before any other allocation pursuant to this *Article IV* (other than those pursuant to *Sections 4.3.2.1* and *4.3.2.2*), in an amount and manner sufficient to eliminate such Adjusted Capital Account Deficit as quickly as possible. This *Section 4.3.1* is intended to comply with, and shall be interpreted consistently with, the "qualified income offset" provisions of the Regulation Section 1.704-1(b)(2)(ii)(d) and all other Regulation Sections relating thereto.

4.3.2. *Minimum Gain.*

4.3.2.1. *Minimum Gain Chargeback.* Except as set forth in Regulation Section 1.704-2(f), if, during any taxable year, there is a net decrease in Minimum Gain, each Interest Holder, prior to any other allocation pursuant to this *Article V*, shall be specially allocated items of gross income and gain for such taxable year (and, if necessary, subsequent taxable years) in an amount equal to that Interest Holder's share of the net decrease of Minimum Gain, computed in accordance with Regulation Section 1.704-2(g). Allocations of items of gross income and gain pursuant to this *Section 4.3.2.1* shall be made as described in Regulation Sections 1.704-2(f) and (j). This *Section 4.3.2.1* is intended to comply with, and shall be interpreted consistently with, the "minimum gain chargeback" provisions of Regulation Section 1.704-2(f) and all other Regulation Sections relating thereto.



4.3.2.2. *Member Minimum Gain Chargeback.* Except as set forth in Regulation Section 1.704-2(i)(4), if, during any taxable year, there is a net decrease in Member Minimum Gain, each Interest Holder with a share of that Member Minimum Gain as of the beginning of such year, prior to any other allocation pursuant to this *Article V*, shall be specially allocated items of gross income and gain for such taxable year (and, if necessary, subsequent taxable years) in an amount equal to that Interest Holder's share of the net decrease of Member Minimum Gain, computed in accordance with Regulation Section 1.704-2(i)(4). Allocations of items of gross income and gain pursuant to this *Section 4.3.2.2* shall be made as described in Regulation Sections 1.704-2(i)(4) and (j). This *Section 4.3.2.2* is intended to comply with, and shall be interpreted consistently with, the "minimum gain chargeback" provisions of Regulation Section 1.704-2(i)(4) and all other Regulation Sections relating thereto.

4.3.3. *Contributed Property and Book-ups.* To the extent permitted or required by Section 704(c) of the Code and the Regulations thereunder, Regulation Section 1.704-1(b)(2)(iv)(d)(3) and Regulation Section 1-704-1(b)(2)(iv)(f), income, gain, loss, and deduction with respect to any property contributed (or deemed contributed) to the Company shall, solely for tax purposes, be allocated among the Interest Holders so as to take account of any variation between the adjusted basis of the property to the Company for federal income tax purposes and its fair market value at the date of contribution (or deemed contribution) under the rules of Regulation Section 704-3(b)(1). If the adjusted book value of any Company asset is adjusted as provided herein, subsequent allocations of income, gain, loss, and deduction with respect to the asset shall take account of any variation between the adjusted basis of the asset for federal income tax purposes and its adjusted book value in the manner required under Section 704(c) of the Code and the Regulations thereunder.

4.3.4. *Election under Section 754 of the Code.* To the extent an adjustment to the tax basis of any Company asset pursuant to Section 734(b) or Section 743(b) of the Code is required, pursuant to Regulation Section 1.704-1(b)(2)(iv)(m), to be taken into account in determining Capital Accounts, the amount of the adjustment to the Capital Accounts shall be treated as an item of gain (if the adjustment increases the basis of the asset) or loss (if the adjustment decreases basis), and the gain or loss shall be specially allocated to the Interest Holders in a manner consistent with the manner in which their Capital Accounts are required to be adjusted pursuant to that Section of the Regulations.

4.3.5. *Nonrecourse Deductions.* Nonrecourse Deductions for a taxable year or other period shall be specially allocated among the Interest Holders in proportion to their Percentages.

4.3.6. *Member Nonrecourse Deductions.* Any Member Nonrecourse Deduction for any taxable year or other period shall be specially allocated to the Interest Holder who bears the risk of loss with respect to the liability to which the Member Nonrecourse Deduction is attributable in accordance with Regulation Section 1.704-2(i).



4.3.7. *Guaranteed Payments.* To the extent any compensation paid to any Member by the Company, is determined by the Internal Revenue Service not to be a guaranteed payment under Section 707(c) of the Code or is not paid to the Member other than in the Person's capacity as a Member within the meaning of Section 707(a) of the Code, the Member shall be specially allocated gross income of the Company in an amount equal to the amount of that compensation, and the Member's Capital Account shall be adjusted to treat the payment of that compensation as a distribution.

4.3.8. *Recapture.* In making any allocation among the Members of income or gain from the sale or other disposition of a Company asset, the ordinary income portion, if any, of such income and gain resulting from the recapture of cost recovery or other deductions shall be allocated among those Members who were previously allocated (or whose predecessors-in-interest were previously allocated) the cost recovery deductions or other deductions resulting in the recapture items, in proportion to the amount of such cost recovery deductions or other deductions previously allocated to them.

4.3.9. *Withholding.* All amounts required to be withheld pursuant to Section 1446 of the Code or any other provision of federal, state, or local tax law shall be treated as amounts actually distributed to the affected Interest Holders for all purposes under this Agreement.

4.3.10. *Other Allocations.* All items of Company income, gain, loss, deduction and credit the allocation of which is not otherwise provided for in this Agreement, including allocation of such items for tax purposes, shall be allocated among the Members in the same proportions as they share Profits or Losses for the taxable year pursuant to this *Article IV*.

#### 4.4. *Liquidation and Dissolution.*

4.4.1. If the Company is liquidated, the assets of the Company shall be distributed to the Interest Holders in accordance with the balances in their respective Capital Accounts, after taking into account the allocations of Profit or Loss pursuant to *Sections 4.1* or *4.2*.

4.4.2. No Interest Holder shall be obligated to restore a Negative Capital Account.

#### 4.5. *General.*

4.5.1. Except as otherwise provided in this Agreement, the timing and amount of all distributions shall be determined by the General Manager.

4.5.2. If any assets of the Company are distributed in kind to the Interest Holders, those assets shall be valued on the basis of their fair market value, and any Interest



Holder entitled to any interest in those assets shall receive that interest as a tenant-in-common with all other Interest Holders so entitled. Unless the Members otherwise agree, the fair market value of the assets shall be determined by an independent appraiser who shall be selected by the General Manager. The Profit or Loss for each unsold asset shall be determined as if the asset had been sold at its fair market value, and the Profit or Loss shall be allocated as provided in *Section 4.2* and shall be properly credited or charged to the Capital Accounts of the Interest Holders prior to the distribution of the assets in liquidation pursuant to *Section 4.4*.

4.5.3. All Profit and Loss shall be allocated, and all distributions shall be made, to the Persons shown on the records of the Company to have been Interest Holders as of the last day of the taxable year for which the allocation or distribution is to be made. Notwithstanding the foregoing, unless the Company's taxable year is separated into segments, if there is a Transfer or an Involuntary Withdrawal during the taxable year, the Profit and Loss shall be allocated between the original Interest Holder and the successor on the basis of the number of days each was an Interest Holder during the taxable year; provided, however, to the extent permitted under *Section 706* of the Code the Company's taxable year shall be segregated into two or more segments in order to account for Profit, Loss, or proceeds attributable to a Capital Transaction or to any other extraordinary nonrecurring items of the Company.

4.5.4. The General Manager is hereby authorized, upon the advice of the Company's tax counsel, to amend this *Article IV* to comply with the Code and the Regulations promulgated under *Section 704(b)* of the Code; provided, however, that no amendment shall materially affect distributions to an Interest Holder without the Interest Holder's prior written consent.

## **Article V Management**

### *5.1. General Manager.*

5.1.1. *In General.* The business and affairs of the Company shall be managed by the General Manager. Except as otherwise expressly provided in this Agreement, the General Manager shall have full and complete authority, power and discretion to manage and control the business, affairs and properties of the Company, to make all decisions regarding those matters and to perform any and all other acts or activities customary or incident to the management of the Company's business.

5.1.2. *Specific Powers.* Without limiting the generality of the foregoing, the General Manager shall have the power and authority, on behalf of the Company, to:

5.1.2.1. Acquire by purchase, lease, or otherwise, any real or personal property, tangible or intangible;



- 5.1.2.2. Construct, operate, maintain, finance, and improve, and to own, sell, convey, assign, mortgage, or lease any real estate and any personal property;
- 5.1.2.3. Except as provided in *Section 5.1.3.6*, sell, dispose, trade, or exchange Company assets in the ordinary course of the Company's business;
- 5.1.2.4. Enter into agreements and contracts and to give receipts, releases and discharges;
- 5.1.2.5. Purchase liability and other insurance to protect the Company's properties and business;
- 5.1.2.6. Borrow money for and on behalf of the Company, and, in connection therewith, execute and deliver instruments to hypothecate, encumber and grant security interests in the assets of the Company to secure repayment of the sums borrowed;
- 5.1.2.7. Execute or modify leases with respect to any part or all of the assets of the Company;
- 5.1.2.8. Prepay, in whole or in part, refinance, amend, modify, or extend any mortgages or deeds of trust which may affect any asset of the Company and in connection therewith to execute for and on behalf of the Company any extensions, renewals or modifications of such mortgages or deeds of trust;
- 5.1.2.9. Execute any and all other instruments and documents which may be necessary or in the opinion of the General Manager desirable to carry out the intent and purpose of this Agreement, including, but not limited to, documents whose operation and effect extend beyond the term of the Company;
- 5.1.2.10. Make any and all expenditures which the General Manager, in its sole discretion, deems necessary or appropriate in connection with the management of the affairs of the Company and the carrying out of its obligations and responsibilities under this Agreement, including, without limitation, all legal, accounting and other related expenses incurred in connection with the organization and financing and operation of the Company;
- 5.1.2.11. Enter into any kind of activity necessary to, in connection with, or incidental to, the accomplishment of the purposes of the Company;
- 5.1.2.12. Invest and reinvest Company reserves in short-term instruments or money market funds; and
- 5.1.2.13. Employ accountants, legal counsel, agents, and other experts to perform services for the Company.

5.1.3. *Extraordinary Transactions.* Notwithstanding anything to the contrary in this Agreement, the General Manager shall not undertake any of the following without the approval of the Members:

- 5.1.3.1. Any Capital Transaction;
- 5.1.3.2. The Company's lending more than \$5,000.00 of its money on any one occasion;
- 5.1.3.3. The admission of additional Members to the Company;
- 5.1.3.4. The Company's engaging in business in any jurisdiction which does not provide for the registration of limited liability companies;
- 5.1.3.5. Discontinuance of the Company's business;
- 5.1.3.6. Sale of the Company's business or substantial portion thereof, or the sale, exchange or other disposition of all, or substantially all, of the company's assets;
- 5.1.3.7. Any merger, reorganization or recapitalization of the Company;
- 5.1.3.8. Any borrowings by the Company in excess of \$5,000.00;
- 5.1.3.9. Any contract which would require the Company to expend more than \$5,000.00 and the adoption of any profit sharing, bonus, pension or similar plan;
- 5.1.3.10. Settlement or confession of judgment in any legal matter;
- 5.1.3.11. Transactions with Affiliates [or family members] of the General Manager;
- 5.1.3.12. Taking or effecting any action that would render the Company bankrupt or insolvent or, except as expressly provided in this Agreement, cause the termination, dissolution, liquidation or winding-up of the Company; and
- 5.1.3.13. Such other matters and decisions as the Members may from time to time designate.



5.1.4. *Removal of General Manager.* The General Manager may only be removed under the following procedure. If any one or more of the following events occurs, the Members may remove the General Manager, and elect a new General Manager:

5.1.4.1. The General Manager's willful or intentional violation or reckless disregard of the General Manager's duties to the Company; or

5.1.4.2. The General Manager's Involuntary Withdrawal.

The determination of whether one or more of such events exist shall be made by those Members holding a majority of the Percentages then held by Members and shall be final, binding, and not reviewable unless the decision was based on a material mistake of fact or law or was arbitrary and capricious. The General Manager may not be removed for any other reasons or under any other procedure.

5.2. *Meetings of and Voting by Members.*

5.2.1. A meeting of the Members may be called at any time by any Member. Meetings of Members shall be held at the Company's principal place of business or at any other place in Sitka, Alaska. Not less than ten (10) nor more than ninety (90) days before each meeting, the Person calling the meeting shall give written notice of the meeting to each Member entitled to vote at the meeting. The notice shall state the time, place, and purpose of the meeting. Notwithstanding the foregoing provisions, each Member who is entitled to notice waives notice if before or after the meeting the Member signs a waiver of the notice which is filed with the records of Members' meetings, or is present at the meeting in person or by proxy. Unless this Agreement provides otherwise, at a meeting of Members, the presence in person or by proxy of a majority of the Members constitutes a quorum. A Member may vote either in person or by written proxy signed by the Member or by the Member's duly authorized attorney-in-fact.

5.2.2. Except as otherwise provided in this Agreement, the affirmative vote of a majority of the Members shall be required to approve any matter coming before the Members.

5.2.3. In lieu of holding a meeting, the Members may vote or otherwise take action by a written instrument indicating the consent of Members holding a majority of the Percentages then held by Members.

5.3. *Personal Service.*

5.3.1. No Member shall be required to perform services for the Company solely by virtue of being a Member. Unless approved by the General Manager, no Member shall perform services for the Company or be entitled to compensation for services performed for the Company.



5.3.2. Unless approved by a majority of the Members, the General Manager shall not be entitled to compensation for services performed for the Company. However, upon substantiation of the amount and purpose thereof, the General Manager shall be entitled to reimbursement for expenses reasonably incurred in connection with the activities of the Company.

5.4. *Limitation of Liability and Independent Activities.*

5.4.1. *Limitation of Liability.* Neither the Members nor the Managers (nor any of their Affiliates) shall be liable, responsible or accountable in damages or otherwise to the Company or the Members for any act or omission by any such Person (which shall include any applicable entity) performed in good faith pursuant to the authority granted to such Person by this Agreement or in accordance with its provisions, and in a manner reasonably believed by such Person to be within the scope of the authority granted to such Person and in the best interest of the Company; provided, however, that such Person shall retain liability for acts or omissions that involve intentional misconduct, a knowing violation of the law, a violation of AS 10.50.320 (in the case of Members only) or for any transaction from which the Person will personally receive a benefit in money, property, or services to which the person is not legally entitled.

5.4.2. *Independent Activities.* Any Member may engage in or possess an interest in other business ventures of every nature and description, independently or with others, including, without limitation, the ownership, financing, management, employment by, lending or otherwise participating in businesses that are similar to the business of the Company, and neither the Company nor the other Members shall have any right by virtue of this Agreement in and to such independent ventures as to the income or profits therefrom and shall not be liable for a breach of duty of loyalty or any other duty.

5.5. *Indemnification*

5.5.1. *Indemnification.* (i) To the fullest extent permitted by applicable law, a Member, the General Manager and each director, officer, partner, employee or agent thereof ("Covered Person") shall be entitled to indemnification from the Company for any loss, damage, or claim incurred by such Covered Person by reason or any act or omission performed or omitted by such Covered Person in good faith on behalf of the Company and in a manner reasonably believed to be within the scope of authority conferred on such Covered Person by this Agreement, except that non Covered Person shall be entitled to be indemnified in respect of any loss, damage or claim incurred by such Covered Person by reason of gross negligence, bad faith, or willful misconduct with respect to such act or omissions; *provided, however*, that any indemnity under this Section 5.5.1 shall be provided out of and to the extent of Company assets only, and no other Covered Person shall have any personal liability on account thereof.

5.5.2. *Notice.* In the event that any claim, demand, action, suit or proceeding shall be instituted or asserted or any loss, damage or claim shall arise in respect of which



indemnity may be sought by a Covered Person pursuant to *Section 5.5.1(i)*, such Covered Person shall promptly notify the Company thereof in writing. Failure to provide notice shall not affect the Company's obligations hereunder except to the extent the Company is actually prejudiced thereby.

5.5.3. *Contest.* The Company shall have the right, exercisable subject to the approval of the disinterested Covered Persons, to participate in and control the defense of any such claim, demand, action, suit or proceeding, and in connection therewith, to retain counsel reasonably satisfactory to each Covered Person, at the Company's expense, to represent each Covered Person and any others the Company may designate in such claim, demand, action, suit or proceeding. The Company shall keep the Covered Person advised of the status of such claim, demand, action, suit or proceeding and the defense thereof and shall consider in good faith recommendations made by the Covered Person with respect thereto.

## **Article VI**

### **Admissions and Transfers**

6.1. *Transfers.* No Person may Transfer all or any portion of or any interest or rights in the Person's Membership Rights or Interest unless the following conditions ("Conditions of Transfer") are satisfied:

6.1.1. The Transfer will not require registration of Interests or Membership Rights under any federal or state securities laws;

6.1.2. The transferee delivers to the Company a written agreement to be bound by all the terms of this Agreement;

6.1.3. The Transfer will not result in the termination of the Company pursuant to Code Section 708;

6.1.4. The Transfer will not result in the Company being subject to the Investment Company Act of 1940, as amended;

6.1.5. The transferor or the transferee delivers the following information to the Company: (i) the transferee's taxpayer identification number, and (ii) the transferee's initial tax basis in the Transferred Interest; and

6.1.6. The transferor obtains, at the transferor's expense, and delivers to the Company, an opinion of legal counsel acceptable to the Company, confirming that the Conditions of Transfer have been satisfied.

6.2. If the Conditions of Transfer are satisfied, then a Member or Interest Holder may Transfer all or any portion of that Person's Interest. The Transfer of an Interest pursuant to this *Article IX* shall not result, however, in the Transfer of any of the transferor's other Membership Rights, if any, and the transferee of the Interest shall have no right to: (i) become a Member, or (ii) exercise any Membership Rights other than those specifically pertaining to the ownership of an Interest.

6.3. Each Member hereby acknowledges the reasonableness of the prohibition contained in this *Article VI* in view of the purposes of the Company and the relationship of the Members. The Transfer of any Membership Rights or Interests in violation of the prohibition contained in this *Article VI* shall be deemed invalid, null and void, and of no force or effect. Any Person to whom Membership Rights are attempted to be transferred in violation of this *Article* shall not be entitled to vote on matters coming before the Members, participate in the management of the Company, act as an agent of the Company, receive distributions from the Company, or have any other rights in or with respect to the Membership Rights.

6.4. *Admission of Transferee as Member.* Notwithstanding anything contained herein to the contrary, the transferee of all or any portion of or any interest or rights in any Membership Rights or Interest shall not be entitled to become a Member or exercise any rights of a Member. The transferee shall be entitled to receive, to the extent transferred, only the distributions to which the transferor would be entitled, and the transferee shall not be admitted as a Member unless the Members unanimously consent.

## **Article VII**

### **Dissolution and Liquidation**

7.1. *Events of Dissolution.* The Company shall be dissolved upon the happening of any of the following events:

7.1.1. when the period fixed for its duration in *Section 2.4* has expired;

7.1.2. upon the unanimous written agreement of the Members; or

7.1.3. upon the death, retirement, resignation, expulsion, or bankruptcy of a Member or the occurrence of any other event which terminates the continued membership of a Member in the Company, unless the remaining Members, within ninety (90) days after the event or occurrence, unanimously elect to continue the business of the Company pursuant to the terms of this Agreement.

7.2. *Procedure for Winding Up and Dissolution.* If the Company is dissolved, the General Manager shall wind up its affairs. On winding up of the Company, the assets of the



Company shall be distributed, first, to creditors of the Company, including Members who are creditors, in satisfaction of the liabilities of the Company, and then, amounts in excess of any reserves deemed reasonably necessary by the General Manager to pay all of the Company's claims and obligations shall be distributed to the Interest Holders in accordance with *Section 4.2.3.4* of this Agreement.

7.3. *Termination.* The General Manager shall comply with any requirements of applicable Law pertaining to the winding up of the affairs of the Company and the final distribution of its assets. Upon completion of the winding up, liquidation and distribution of the assets, the Company shall be deemed terminated.

## **Article VIII**

### **Books, Records, and Accounting**

8.1. *Bank Accounts.* All funds of the Company shall be deposited in a bank account or accounts opened in the Company's name. The General Manager shall determine the institution or institutions at which the accounts will be opened and maintained, the types of accounts, and the Persons who will have authority with respect to the accounts and the funds therein.

8.2. *Books and Records.*

8.2.1. The General Manager shall keep or cause to be kept complete and accurate books and records of the Company and supporting documentation of the transactions with respect to the conduct of the Company's business. The records shall include, but not be limited to, complete and accurate information regarding the state of the business and financial condition of the Company, a copy of the Articles of Organization and this Agreement and all amendments thereto, a current list of the names and last known business, residence, or mailing addresses of all Members; and the Company's federal, state, and local tax returns.

8.2.2. The books and records shall be maintained in accordance with sound accounting practices consistently applied and shall be available at the Company's principal office for examination by any Member or the Member's duly authorized representative at any and all reasonable times during normal business hours.

8.2.3. Each Member shall reimburse the Company for all costs and expenses incurred by the Company in connection with the Member's inspection and copying of the Company's books and records.

8.3. *Annual Accounting Period.* The annual accounting period of the Company shall be its taxable year. The Company's taxable year shall be selected by the General Manager, subject to the requirements and limitations of the Code.



#### 8.4. *Reports*

8.4.1. *Biennial Report.* The Members shall file a biennial report as required by the Department.

8.4.2. *Reports to Members.* Within seventy-five (75) days after the end of each taxable year of the Company, the General Manager shall cause to be sent to each Person who was a Member at any time during the taxable year then ended: (i) an annual compilation report, prepared by the Company's independent accountants in accordance with standards issued by the American Institute of Certified Public Accountants; and (ii) a report summarizing the fees and other remuneration paid by the Company to any Member, the General Manager, or any Affiliate in respect of the taxable year. In addition, within seventy-five (75) days after the end of each taxable year of the Company, the General Manager shall cause to be sent to each Person who was an Interest Holder at any time during the taxable year then ended, that tax information concerning the Company necessary for preparing the Interest Holder's income tax returns for that year. At the request of any Member, and at the Member's expense, the General Manager shall cause an audit of the Company's books and records to be prepared by independent accountants for the period requested by the Member.

8.5. *Tax Matters Member.* The General Manager shall be the Company's tax matters partner ("Tax Matters Member"). The Tax Matters Member shall have all powers and responsibilities of a tax matters partner as defined in Section 6231 of the Code. The Tax Matters Member shall keep all Members informed of all notices from government taxing authorities that may come to the attention of the Tax Matters Member. The Company shall pay and be responsible for all reasonable third-party costs and expenses incurred by the Tax Matters Member in performing those duties. A Member shall be responsible for any costs incurred by the Member with respect to any tax audit or tax-related administrative or judicial proceeding against any Member, even though it relates to the Company. The Tax Matters Member shall not compromise any dispute with the Internal Revenue Service without the approval of the Members.

8.6. *Tax Elections.* The General Manager shall have the authority to make all Company elections permitted under the Code, including, without limitation, elections of methods of depreciation and elections under Section 754 of the Code. The decision to make or not make an election shall be at the General Manager's sole and absolute discretion.

8.7. *Title to Company Property.* All real and personal property acquired by the Company shall be acquired and held by the Company in its name.



## Article IX Amendments; General Provisions

9.1. *Assurances.* Each Member shall execute all certificates and other documents and shall do all such filing, recording, publishing, and other acts as the General Manager deems appropriate to comply with the requirements of law for the formation and operation of the Company and to comply with any laws, rules, and regulations relating to the acquisition, operation, or holding of the property of the Company.

9.2. *Notifications.* Any notice, demand, consent, election, offer, approval, request, or other communication (collectively a "notice") required or permitted under this Agreement must be in writing and either delivered personally or sent by certified or registered mail, postage prepaid, return receipt requested. Any notice to be given hereunder by the Company shall be given by the General Manager. A notice must be addressed to an Interest Holder at the Interest Holder's last known address on the records of the Company. A notice to the Company must be addressed to the Company's principal office. A notice delivered personally will be deemed given only when acknowledged in writing by the person to whom it is delivered. A notice that is sent by mail will be deemed given three (3) business days after it is mailed. Any party may designate, by notice to all of the others, substitute addresses or addressees for notices; thereafter, notices are to be directed to those substitute addresses or addressees.

9.3. *Specific Performance.* The parties recognize that irreparable injury will result from a breach of any provision of this Agreement and that money damages will be inadequate to remedy the injury fully. Accordingly, in the event of a breach or threatened breach of one or more of the provisions of this Agreement, any party who may be injured (in addition to any other remedies which may be available to that party) shall be entitled to one or more preliminary or permanent orders (i) restraining and enjoining any act that would constitute a breach or (ii) compelling the performance of any obligation that, if not performed, would constitute a breach.

9.4. *Complete Agreement.* This Agreement constitutes the complete and exclusive statement of the agreement among the Members. It supersedes all prior written and oral statements, including any prior representation, statement, condition, or warranty. Except as expressly provided otherwise herein, this Agreement may not be amended without the written consent of all of the Members.

9.5. *Applicable Law.* All questions concerning the construction, validity, and interpretation of this Agreement and the performance of the obligations imposed by this Agreement shall be governed by the internal law, not the law of conflicts, of the State of Alaska.

9.6. *Section Titles.* The headings herein are inserted as a matter of convenience only and do not define, limit, or describe the scope of this Agreement or the intent of the provisions hereof.



9.7. *Binding Provisions.* This Agreement is binding upon, and inures to the benefit of, the parties hereto and their respective heirs, executors, administrators, personal and legal representatives, successors, and permitted assigns.

9.8. *Jurisdiction and Venue.* Any suit involving any dispute or matter arising under this Agreement may only be brought in the United States District Court for Alaska or any Alaska State Court having jurisdiction over the subject matter of the dispute or matter. All Members hereby consent to the exercise of personal jurisdiction by any such court with respect to any such proceeding.

9.9. *Terms.* Common nouns and pronouns shall be deemed to refer to the masculine, feminine, neuter, singular, and plural, as the identity of the Person may in the context require.

9.10. *Separability of Provisions.* Each provision of this Agreement shall be considered separable; and if, for any reason, any provision or provisions herein are determined to be invalid and contrary to any existing or future law, such invalidity shall not impair the operation of or affect those portions of this Agreement which are valid.

9.11. *Counterparts.* This Agreement may be executed simultaneously in two or more counterparts, each of which shall be deemed an original and all of which, when taken together, constitute one and the same document. The signature of any party to any counterpart shall be deemed a signature to, and may be appended to, any other counterpart.

9.12. *Estoppel Certificate.* Each Member shall, within ten (10) days after written request by the General Manager, deliver to the requesting Person a certificate stating, to the Member's knowledge, that: (a) this Agreement is in full force and effect; (b) this Agreement has not been modified except by any instrument or instruments identified in the certificate; and (c) there is no default hereunder by the requesting Person, or if there is a default, the nature and extent thereof. If the certificate is not received within that ten (10) day period, the General Manager shall execute and deliver the certificate on behalf of the requested Member.

9.13. *Amendment.* This Agreement may be amended by a vote of the members holding 100% of the capital accounts of all of the Members, *provided however* that no amendment which materially reduces the distributions which may be made to a Member (or changes the Profit or Loss allocation to such Member) may be made without such Member's consent.

9.14. *Consents.* Unless otherwise explicitly provided for herein, any and all consents, agreements or approvals provided for or permitted by this Agreement shall be in writing and a signed copy thereof shall be filed and kept with the books of the Company.

9.15. *Legends.* If certificates for any Interest or Interests are issued that evidence a Member's Interest, each such certificate shall bear such legends as may be required by applicable federal and state laws, or as may be deemed necessary or appropriate by the General Manager to reflect restrictions upon transfer contemplated herein.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date and year first above written.

2-27-2016  
Date

[Signature]  
Micah S. Miller

2-27-2016  
Date

[Signature]  
Michael J. Daly

STATE OF ALASKA

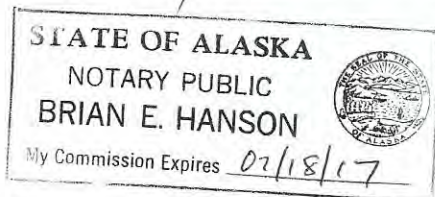
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ss:

FIRST JUDICIAL DISTRICT

)

The foregoing instrument was acknowledged before me this 27<sup>th</sup> day of February, 2016, by MICAH S. MILLER.



[Signature]  
Notary Public in and for Alaska

STATE OF ALASKA

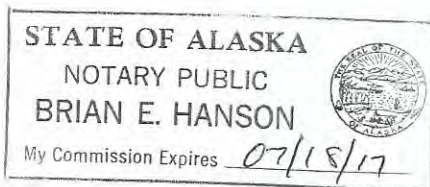
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ss:

FIRST JUDICIAL DISTRICT

)

The foregoing instrument was acknowledged before me this 27<sup>th</sup> day of February, 2016, by MICHAEL J. DALY.



[Signature]  
Notary Public in and for Alaska



**EXHIBIT A**  
**Northern Lights Indoor Gardens, LLC**  
**Members**  
**02/26/16**

<u>Member / Address</u>	<u>Capital Contribution</u>	<u>Percent Ownership Interest</u>
Micah S. Miller 1710 Halibut Point Road Sitka, Alaska 99835	N/A	50%
Michael J. Daly 501 Charteris Street Sitka, Alaska 99835	N/A	50%

State of Alaska  
Department of Commerce, Community and Economic Development  
Corporations, Business and Professional Licensing

## Certificate of Organization

The undersigned, as Commissioner of Commerce, Community and Economic Development of the State of Alaska, hereby certifies that a duly signed and verified filing pursuant to the provisions of Alaska Statutes has been received in this office and has been found to conform to law.

ACCORDINGLY, the undersigned, as Commissioner of Commerce, Community and Economic Development, and by virtue of the authority vested in me by law, hereby issues this certificate to

**Northern Lights Indoor Gardens, LLC**



IN TESTIMONY WHEREOF, I execute the certificate  
and affix the Great Seal of the State of Alaska  
effective March 25, 2015.

A handwritten signature in black ink, appearing to read "Chris Hladick".

Chris Hladick  
Commissioner

## Division of Corporations, Business and Professional Licensing

### Name(s)

Type	Name
Legal Name	Northern Lights Indoor Gardens, LLC

### Entity Details

**Entity Type:** Limited Liability Company

**Entity #:** 10028235

**Status:** Good Standing

**AK Formed Date:** 3/25/2015

**Duration/Expiration:** Perpetual

**Home State:** ALASKA

**Next Biennial Report Due:** 1/2/2017

**Entity Mailing Address:** 501 CHARTERIS ST, SITKA, AK 99835

**Entity Physical Address:** 1321 SAWMILL CR RD STE O & P, SITKA, AK 99835

### Registered Agent

**Agent Name:** Michael Daly

**Registered Mailing Address:** 501 CHARTERIS STREET, SITKA, AK 99835

**Registered Physical Address:** 501 CHARTERIS STREET, SITKA, AK 99835

### Officials

AK Entity#	Name	Titles	Percent Owned
	Micah Miller	Member, Manager	50
	Michael Daly	Member	50

### Filed Documents

Date Filed	Type	Filing	Certificate
3/25/2015	Creation Filing		
4/9/2015	Initial Report		
3/1/2016	Change of Officials		





Alaska Marijuana Control Board

## Cover Sheet for Marijuana Establishment Applications

Alcohol & Marijuana Control Office  
550 W 7<sup>th</sup> Avenue, Suite 1600  
Anchorage, AK 99501  
marijuana.licensing@alaska.gov  
<https://www.commerce.alaska.gov/web/amco>  
Phone: 907.269.0350

### What is this form?

This cover sheet must be completed and submitted any time a document, payment, or other marijuana establishment application item is emailed, mailed, or hand-delivered to AMCO's main office.

Items that are submitted without this page will be returned in the manner in which they were received.

### Section 1 – Establishment Information

Enter information for the business seeking to be licensed, as identified on the license application.

Licensee:	Northern Lights Indoor Gardens, LLC	License Number:	10136
License Type:	Standard Marijuana Cultivation Facility		
Doing Business As:	NORTHERN LIGHTS INDOOR GARDENS, LLC		
Physical Address:	1321 Sawmill Creek Road Suite O and P		
City:	sitka	State:	AK
		Zip Code:	99835
Designated Licensee:	Michael Daly		
Email Address:	northernlightsig@acsalaska.net		

### Section 2 – Attached Items

List all documents, payments, and other items that are being submitted along with this page.

Attached Items:	<i>Commercial Lease Agreement For Northern Lights indoor Gardens LLC # 10136</i>
-----------------	--

### OFFICE USE ONLY

Received Date:		Payment Submitted Y/N:		Transaction #:	
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COMMERICAL LEASE AGREEMENT

EAGLE BAY INN LLC

1321 SAWMILL CREEK ROAD SUITE C

SITKA, ALASKA 99835

This lease is made this 1<sup>st</sup> day of March 2016 by and between Eagle Bay Inn LLC and, Northern Lights Indoor Gardens LLC. In consideration for the mutual promises and covenants contained herein, and for other good and valuable consideration, the parties hereby agree as follows:

Eagle Bay Inn LLC leases to Northern Lights Indoor Gardens LLC rents from the Landlord the following described premises: O & P Bays at 1321 Sawmill Creek Road, Sitka Alaska. Eagle Bay Inn LLC understands and knows that this is going to be a marijuana growing business distributions and retail store.

Eagle Bay Inn LLC will not take possession of or remove marijuana from the premises, and that Alaska Marijuana Control Office (AMCO) will be contacted in the event that this is necessary.

The term of the lease shall be for 3 years commencing 3/01/2016 and ending 3/01/2019.

Northern Lights Indoor Gardens LLC shall pay to Eagle Bay Inn LLC as rent \$22,500.00 per year in equal monthly installments of \$1875.00.

Northern Lights Indoor Gardens LLC shall use and occupy the premises only as a business; this is subject at all times to the approval of Eagle Bay Inn LLC.

Northern Lights Indoor Gardens LLC will furnish the utilities or amenities at their own expense.

Northern Lights Indoor Gardens LLC shall purchase at their own expense public liability insurance in the amount of one million dollars or have it in the business insurance policy.

Northern Lights Indoor Gardens LLC shall not permit or commit waste to the premises. Northern Lights Indoor Gardens LLC is responsible for snow and ice removal of the business entrances. Snow removal of the parking lot is provided and during heaving snow, tenant will comply with all parking and removing vehicles as needed.

Northern Lights Indoor Gardens LLC shall comply with all rules, regulations, ordinances codes and laws of all Eagle Bay Inn LLC members.

Northern Lights Indoor Gardens LLC shall not permit or engage in any activity that will affect an increase in the rate of insurance of the building in which the premises is now contained nor shall Northern Lights Indoor Gardens LLC permit or commit any nuisance thereon.

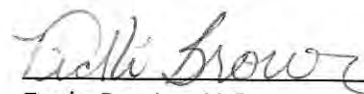
Northern Lights Indoor Gardens LLC shall not sublet or assign the premises nor allow any other person or business to use or occupy the premises without the prior written consent of Eagle Bay Inn LLC.

At the end of this lease, Northern Lights Indoor Gardens LLC shall surrender and deliver up the premises in the same condition (subject to any additions, alterations or improvements, if any) as presently exists, reasonable wear and tear excluded.

At the end of this lease, Northern Lights Indoor Gardens LLC has the right to request an extension to current lease agreement or commit to a amended lease agreement with Eagle Bay Inn LLC.

This lease shall be binding upon and insure to the benefit of the parties, their heirs, successors, and assigns.

  
\_\_\_\_\_  
Northern Lights Indoor Gardens LLC  
Mike Daly

  
\_\_\_\_\_  
Eagle Bay Inn LLC  
Vicki Brown



# CITY AND BOROUGH OF SITKA

## Legislation Details

File #: 18-133 Version: 1 Name:

Type: Item Status: AGENDA READY

File created: 7/3/2018 In control: City and Borough Assembly

On agenda: 7/10/2018 Final action:

Title: Approve a retail marijuana store license renewal for Michael Daly dba Northern Lights Indoor Gardens, LLC at 1321 Sawmill Creek Road Suite O and P

Sponsors:

Indexes:

Code sections:

Attachments: [Motion Northern Lights retail.pdf](#)  
[LG Renewal Notice - Retail Marijuana Store - Northern Lights Indoor Gardens, LLC License](#)  
[10138 MJ-20 Renewal Application Certifications.pdf](#)  
[10138 Online Renewal Application Redacted.pdf](#)  
[10138 Entity Documents.pdf](#)  
[10138 POPPP.pdf](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

Should this item be pulled from the Consent Agenda the following motion is suggested:

### **POSSIBLE MOTION**

**I MOVE TO** approve the renewal of a retail marijuana store license for Northern Lights Indoor Gardens, LLC at 1321 Sawmill Creek Road Suite O and P and forward this approval to the Alcohol and Marijuana Control Office without objection.





# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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## MEMORANDUM

**To:** Mayor Hunter and Assembly Members  
Keith Brady, Municipal Administrator

**From:** Sara Peterson, Municipal Clerk

**Date:** July 3, 2018

**Subject:** Approve Retail Marijuana Store License Renewal – Northern Lights Indoor Gardens, LLC

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Our office has received notification from the Alcohol and Marijuana Control Office of a renewal for a retail marijuana store license submitted by:

License #:	10138
License Type:	Retail Marijuana Store
Licensee/Applicant:	Northern Lights Indoor Gardens, LLC
D.B.A.:	Northern Lights Indoor Gardens, LLC
Physical Address:	1321 Sawmill Creek Road Suite O and P; Sitka, AK
Designated Licensee:	Michael Daly

A memo was circulated to the various departments who may have a reason to protest. No departmental objections were received.

**Recommendation:** Approve the renewal of a retail marijuana store license for Northern Lights Indoor Gardens, LLC and forward this approval to the Alcohol and Marijuana Control Office without objection.



# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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## Memorandum

To: Planning Department  
Collections - Sunni  
Municipal Billings – Lindsey  
Sales Tax/Property Tax – Hannah  
Utility Billing Clerk – Diana  
Public Works Department – Shilo  
Fire Department  
Police Department  
Electric Department  
Building Official

From: Sara Peterson, Municipal Clerk

Date: June 14, 2018

Subject: Renewal Retail Marijuana Store License

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The Municipal Clerk's Office has been notified by the Alcohol and Marijuana Control Office of a renewal for a retail marijuana store license submitted by:

License #: 10138  
License Type: Retail Marijuana Store  
Licensee/Applicant: Northern Lights Indoor Gardens, LLC  
D.B.A.: Northern Lights Indoor Gardens, LLC  
Physical Address: 1321 Sawmill Creek Road Suite O and P; Sitka, AK  
Designated Licensee: Michael Daly

Please notify me **no later than noon on Wednesday, June 20th** of any reason to protest this request. This license renewal is scheduled to go before the Assembly on June 26<sup>th</sup>.

Thank you.





THE STATE  
of **ALASKA**  
GOVERNOR BILL WALKER

Department of Commerce, Community,  
and Economic Development

ALCOHOL & MARIJUANA CONTROL OFFICE  
550 West 7<sup>th</sup> Avenue, Suite 1600  
Anchorage, AK 99501  
Main: 907.269.0350

June 14, 2018

City & Borough of Sitka

Attn: City & Borough of Sitka

Via Email: [sara.peterson@cityofsitka.org](mailto:sara.peterson@cityofsitka.org)  
[melissa.henshaw@cityofsitka.org](mailto:melissa.henshaw@cityofsitka.org)  
[michael.scarcelli@cityofsitka.org](mailto:michael.scarcelli@cityofsitka.org)  
[planning@cityofsitka.org](mailto:planning@cityofsitka.org)  
[brian.hanson@cityofsitka.org](mailto:brian.hanson@cityofsitka.org)

<b>License Number:</b>	10138
<b>License Type:</b>	Retail Marijuana Store
<b>Licensee:</b>	Northern Lights Indoor Gardens, LLC
<b>Doing Business As:</b>	NORTHERN LIGHTS INDOOR GARDENS, LLC
<b>Physical Address:</b>	1321 Sawmill Creek Road Suite O and P Sitka, AK 99835
<b>Designated Licensee:</b>	Michael Daly
<b>Phone Number:</b>	907-738-2242
<b>Email Address:</b>	dalys@gci.net

AMCO has received a complete renewal application for the above listed license (see attached application documents) within your jurisdiction. This is the notice required under 3 AAC 306.035(c)(2).

To protest the approval of this application pursuant to 3 AAC 306.060, you must furnish the director **and** the applicant with a clear and concise written statement of reasons for the protest within 60 days of the date of this notice, and provide AMCO proof of service of the protest upon the applicant.

3 AAC 306.060 states that the board will uphold a local government protest and deny an application for a marijuana establishment license unless the board finds that a protest by a local government is arbitrary, capricious, and unreasonable.

At the May 15, 2017, Marijuana Control Board meeting, the board delegated to me the authority to approve renewal applications with no protests, objections, or notices of violation. However, if a timely protest or objection is filed for this application, or if any notices of violation have been issued for this license, the board will consider the application. In those situations, a temporary license will be issued pending board consideration.

If you have any questions, please email [amco.localgovernmentonly@alaska.gov](mailto:amco.localgovernmentonly@alaska.gov).

Sincerely,

Erika McConnell

Director



Alcohol and Marijuana Control Office  
550 W 7<sup>th</sup> Avenue, Suite 1600  
Anchorage, AK 99501

[marijuana.licensing@alaska.gov](mailto:marijuana.licensing@alaska.gov)  
<https://www.commerce.alaska.gov/web/amco>  
Phone: 907.269.0350

Alaska Marijuana Control Board

## Form MJ-20: Renewal Application Certifications

### What is this form?

This renewal application certifications form is required for all marijuana establishment license renewal applications. Each person signing an application for a marijuana establishment license must declare that he/she has read and is familiar with AS 17.38 and 3 AAC 306. A person other than a licensee may not have direct or indirect financial interest (as defined in 3 AAC 306.015(e)(1)) in the business for which a marijuana establishment license is issued, per 3 AAC 306.015(a).

This form must be completed and submitted to AMCO's main office by each licensee (as defined in 3 AAC 306.020(b)(2)) before any license renewal application will be considered complete.

### Section 1 – Establishment Information

Enter information for the licensed establishment, as identified on the license application.

Licensee:	Northern Lights Indoor Gardens, LLC	License Number:	10138		
License Type:	Retail Facility				
Doing Business As:	Northern Lights Indoor Gardens, LLC				
Premises Address:	1321 Sawmill Creek Rd., Suite O and P				
City:	Sitka	State:	AK	ZIP:	99835

### Section 2 – Individual Information

Enter information for the individual licensee who is completing this form.

Name:	Michael Daly
Title:	Owner

### Section 3 – Changes to Licensed Marijuana Establishment

Read each line below, and then sign your initials in the box to the right of only the applicable statement:

Initials

I certify that **no changes have been made**, except for those that have been previously reported or requested on a form prescribed by the Board, to this licensed establishment's business name, ownership, licensed premises diagram, or operating plan, and (for marijuana product manufacturers) that I do not wish to request Board approval for production of any new proposed marijuana products.



I certify that **a change has been or will be made** to one or more of the items listed above for this establishment, and I understand that an additional form(s) and fee(s) must be submitted to AMCO before any renewal application for this license can be considered complete.



If you have selected the second certification, please list any and all of the types of changes that need to be reported/requested:

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**Form MJ-20: Renewal Application Certifications****Section 4 – Certifications**

Read each line below, and then sign your initials in the box to the right of any applicable statements:

Initials

I certify that I have **not** been convicted of any criminal charge in the previous two calendar years.

☐ MD

I certify that I have **not** committed any civil violation of AS 04, AS 17.38, or 3 AAC 306 in the previous two calendar years.

☐ MD

I certify that a notice of violation has **not** been issued for this license.

☐ MD

Sign your initials to the following statement only if you are unable to certify one or more of the above statements:

Initials

I have attached a written explanation for why I cannot certify one or more of the above statements, which includes the type of violation or offense, as required under 3 AAC 306.035(b).

☐

Read each line below, and then sign your initials in the box to the right of each statement:

Initials

I certify that no person other than a licensee listed on my marijuana establishment license renewal application has a direct or indirect financial interest, as defined in 3 AAC 306.015(e)(1), in the business for which the marijuana establishment license has been issued.

☐ MD

I certify that I meet the residency requirement under AS 43.23 for a permanent fund dividend in the 2018 calendar year.

☐ MD

I certify that this establishment complies with any applicable health, fire, safety, or tax statute, ordinance, regulation, or other law in the state.

☐ MD

I certify that I am operating in compliance with the Alaska Department of Labor and Workforce Development's laws and requirements pertaining to employees.

☐ MD

I certify that I have not violated any restrictions pertaining to this particular license type, and that this license has not been operated in violation of a condition or restriction imposed by the Marijuana Control Board.

☐ MD

I certify that I understand that providing a false statement on this form, the online application, or any other form provided by or to AMCO is grounds for rejection or denial of this application or revocation of any license issued.

☐ MD

As an applicant for a marijuana establishment license renewal, I declare under penalty of unsworn falsification that I have read and am familiar with AS 17.38 and 3 AAC 306, and that this application, including all accompanying schedules and statements, is true, correct, and complete. I agree to provide all information required by the Marijuana Control Board in support of this application and understand that failure to do so by any deadline given to me by AMCO may result in additional fees or expiration of this license.

Signature of licensee

Printed name of licensee

Subscribed and sworn to before me this 2 day of June, 2018.

Notary Public in and for the State of Alaska

My commission expires: 12-08-2020





## Alaska Marijuana Control Board

**Form MJ-20: Renewal Application Certifications****What is this form?**

This renewal application certifications form is required for all marijuana establishment license renewal applications. Each person signing an application for a marijuana establishment license must declare that he/she has read and is familiar with AS 17.38 and 3 AAC 306. A person other than a licensee may not have direct or indirect financial interest (as defined in 3 AAC 306.015(e)(1)) in the business for which a marijuana establishment license is issued, per 3 AAC 306.015(a).

**This form must be completed and submitted to AMCO's main office by each licensee (as defined in 3 AAC 306.020(b)(2)) before any license renewal application will be considered complete.**

**Section 1 – Establishment Information**

Enter information for the licensed establishment, as identified on the license application.

Licensee:	Northern Lights Indoor Gardens, LLC	License Number:	10138		
License Type:	Retail Facility				
Doing Business As:	Northern Lights Indoor Gardens, LLC				
Premises Address:	1321 Sawmill Creek Rd., Suite O and P				
City:	Sitka	State:	AK	ZIP:	99835

**Section 2 – Individual Information**

Enter information for the individual licensee who is completing this form.

Name:	Micah Miller
Title:	Owner

**Section 3 – Changes to Licensed Marijuana Establishment**

Read each line below, and then sign your initials in the box to the right of only the applicable statement:

Initials

I certify that **no changes have been made**, except for those that have been previously reported or requested on a form prescribed by the Board, to this licensed establishment's business name, ownership, licensed premises diagram, or operating plan, and (for marijuana product manufacturers) that I do not wish to request Board approval for production of any new proposed marijuana products.



I certify that **a change has been or will be made** to one or more of the items listed above for this establishment, and I understand that an additional form(s) and fee(s) must be submitted to AMCO before any renewal application for this license can be considered complete.



*If you have selected the second certification, please list any and all of the types of changes that need to be reported/requested:*

--



**Form MJ-20: Renewal Application Certifications****Section 4 – Certifications**

Read each line below, and then sign your initials in the box to the right of any applicable statements:

Initials

I certify that I have **not** been convicted of any criminal charge in the previous two calendar years.



I certify that I have **not** committed any civil violation of AS 04, AS 17.38, or 3 AAC 306 in the previous two calendar years.



I certify that a notice of violation has **not** been issued for this license.



Sign your initials to the following statement only if you are unable to certify one or more of the above statements:

Initials

I have attached a written explanation for why I cannot certify one or more of the above statements, which includes the type of violation or offense, as required under 3 AAC 306.035(b).



Read each line below, and then sign your initials in the box to the right of each statement:

Initials

I certify that no person other than a licensee listed on my marijuana establishment license renewal application has a direct or indirect financial interest, as defined in 3 AAC 306.015(e)(1), in the business for which the marijuana establishment license has been issued.



I certify that I meet the residency requirement under AS 43.23 for a permanent fund dividend in the 2018 calendar year.



I certify that this establishment complies with any applicable health, fire, safety, or tax statute, ordinance, regulation, or other law in the state.



I certify that I am operating in compliance with the Alaska Department of Labor and Workforce Development's laws and requirements pertaining to employees.



I certify that I have not violated any restrictions pertaining to this particular license type, and that this license has not been operated in violation of a condition or restriction imposed by the Marijuana Control Board.



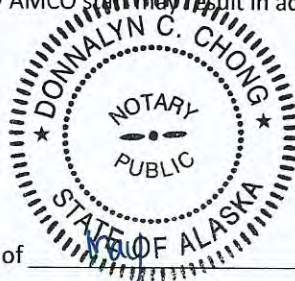
I certify that I understand that providing a false statement on this form, the online application, or any other form provided by or to AMCO is grounds for rejection or denial of this application or revocation of any license issued.



As an applicant for a marijuana establishment license renewal, I declare under penalty of unsworn falsification that I have read and am familiar with AS 17.38 and 3 AAC 306, and that this application, including all accompanying schedules and statements, is true, correct, and complete. I agree to provide all information required by the Marijuana Control Board in support of this application and understand that failure to do so by any deadline given to me by AMCO ~~will~~ <sup>may</sup> result in additional fees or expiration of this license.

Signature of licensee

Micah Miller  
Printed name of licensee



Notary Public in and for the State of Alaska

My commission expires: 12-08-2020

Subscribed and sworn to before me this 30th day of May, 2018.

# Alcohol & Marijuana Control Office

Initiating License Application

5/12/2018 5:35:58 PM

**License Number:** 10138

**License Status:** Active-Operating

**License Type:** Retail Marijuana Store

**Doing Business As:** NORTHERN LIGHTS INDOOR GARDENS, LLC

**Business License Number:** 1019601

**Designated Licensee:** Michael Daly

**Email Address:** northernlightsig@acsalaska.net

**Local Government:** Sitka (City and Borough of)

**Community Council:**

**Latitude, Longitude:** 57.290940, -135.183000

**Physical Address:** 1321 Sawmill Creek Road Suite O and P  
Sitka, AK 99835  
UNITED STATES

## Licensee #1

**Type:** Entity

**Alaska Entity Number:** 10028235

**Alaska Entity Name:** Northern Lights Indoor Gardens,  
LLC

**Phone Number:** 907-747-1087

**Email Address:** northernlightsig@acsalaska.net

**Mailing Address:** 1321 Sawmill Creek Rd. Suite P  
Sitka, AK 99835  
UNITED STATES

## Entity Official #1

**Type:** Individual

**Name:** Michael Daly

**Phone Number:** 907-738-2242

**Email Address:** dalys@gci.net

**Mailing Address:** 501 Charteris Street  
Sitka, AK 99835  
UNITED STATES

## Entity Official #2

**Type:** Individual

**Name:** Micah Miller

**Phone Number:** 907-738-4890

**Email Address:** illermiller@hotmail.com

**Mailing Address:** 201 Nicole Drive  
Sitka, AK 99835  
UNITED STATES

**Note:** No affiliates entered for this license.



Details

## ENTITY DETAILS

### Name(s)

Type	Name
Legal Name	Northern Lights Indoor Gardens, LLC

**Entity Type:** Limited Liability Company**Entity #:** 10028235**Status:** Good Standing**AK Formed Date:** 3/25/2015**Duration/Expiration:** Perpetual**Home State:** ALASKA**Next Biennial Report Due:** 1/2/2019**Entity Mailing Address:** 501 CHARTERIS ST, SITKA, AK 99835**Entity Physical Address:** 1321 SAWMILL CR RD STE O & P, SITKA, AK 99835

### Registered Agent

**Agent Name:** Michael Daly**Registered Mailing Address:** 501 CHARTERIS STREET, SITKA, AK 99835**Registered Physical Address:** 501 CHARTERIS STREET, SITKA, AK 99835

### Officials

☐ Show Former

AK Entity #	Name	Titles	Owned
	Micah Miller	Member, Manager	50
	Michael Daly	Member	50

### Filed Documents

Date Filed	Type	Filing	Certificate
3/25/2015	Creation Filing	<a href="#">Click to View</a>	<a href="#">Click to View</a>
4/09/2015	Initial Report	<a href="#">Click to View</a>	

Date Filed	Type	Filing	Certificate
3/01/2016	Change of Officials	<a href="#">Click to View</a>	
3/01/2016	Agent Change	<a href="#">Click to View</a>	
11/02/2016	Biennial Report	<a href="#">Click to View</a>	

[Close Details](#)[Print Friendly Version](#)

**NORTHERN LIGHTS INDOOR GARDENS, LLC  
OPERATING AGREEMENT**

This Agreement is entered into this 27 day of Feb, 2016, by and between MICAH S. MILLER, of 1710 Halibut Point Road, Sitka, Alaska 99835, and MICHAEL S. DALY, of 501 Charteris Street, Sitka, Alaska 99835.

The parties have agreed to organize and operate a limited liability company in accordance with the terms and subject to the conditions set forth in this Agreement.

NOW, THEREFORE, for good and valuable consideration, the sufficiency and receipt of which is hereby acknowledged, the parties, intending legally to be bound, agree as follows:

**Article I  
Definitions**

The following italicized terms shall have the meaning specified in this *Article I*. Other terms are defined in the text of this Agreement; and, throughout this Agreement, those terms shall have the meanings respectively ascribed to them:

*"Act"* means the Alaska Limited Liability Company Act, as amended from time to time.

*"Adjusted Capital Account Deficit"* means, with respect to any Interest Holder, the deficit balance, if any, in the Interest Holder's Capital Account as of the end of the relevant taxable year, after giving effect to the following adjustments:

(i) the Capital Account shall be credited with the amounts which the Interest Holder is deemed obligated to restore pursuant to Regulation Sections 1.704-2(g)(1) and (i)(5) (i.e., the Interest Holder's share of Minimum Gain and Member Minimum Gain); and

(ii) the Capital Account shall be debited with the items described in Regulation Sections 1.704-1(b)(2)(ii)(d)(4), (5) and (6).

*"Adjusted Capital Balance"* means, as of any day, an Interest Holder's total Capital Contributions less all amounts actually distributed to the Interest Holder pursuant to *Sections* 4.2.3.4.1 and 4.4 hereof. If any Interest is transferred in accordance with the terms of this Agreement, the transferee shall succeed to the Adjusted Capital Balance of the transferor to the extent the Adjusted Capital Balance relates to the Interest transferred.

*"Affiliate"* means, with respect to any Member, any Person: (i) which owns more than 50% of the voting interests in the Member; or (ii) in which the Member owns more than 50% of



the voting interests; or (iii) in which more than 50% of the voting interests are owned by a Person who has a relationship with the Member described in clause (i) or (ii) above.

*"Agreement"* means this Operating Agreement, as amended from time to time.

*"Capital Account"* means the account to be maintained by the Company for each Interest Holder in accordance with the following provisions:

(i) an Interest Holder's Capital Account shall be credited with the Interest Holder's Capital Contributions, the amount of any Company liabilities assumed by the Interest Holder (other than liabilities secured by Company property distributed to the Interest Holder), the Interest Holder's allocable share of Profit and any item in the nature of income or gain specially allocated to the Interest Holder pursuant to the provisions of *Article IV* (other than *Section 4.3.3*); and

(ii) an Interest Holder's Capital Account shall be debited with the amount of money and the fair market value of any Company property distributed to the Interest Holder (net of liabilities secured by such distributed property that such Interest Holder is considered to assume or take subject to under Section 752 of the Code), the amount of the Interest Holder's individual liabilities that are assumed by the Company (other than liabilities that reduce the amount of any Capital Contribution made by such Interest Holder), the Interest Holder's allocable share of Loss, and any item in the nature of expenses or losses specially allocated to the Interest Holder pursuant to the provisions of *Article IV* (other than *Section 4.3.3*).

If any Interest is transferred pursuant to the terms of this Agreement, the transferee shall succeed to the Capital Account of the transferor to the extent the Capital Account is attributable to the transferred Interest. If the book value of Company property is adjusted as provided herein, the Capital Account of each Interest Holder shall be adjusted to reflect the aggregate adjustment in the same manner as if the Company had recognized gain or loss equal to the amount of such aggregate adjustment. It is intended that the Capital Accounts of all Interest Holders shall be maintained in compliance with the provisions of Regulation Section 1.704-1(b), and all provisions of this Agreement relating to the maintenance of Capital Accounts shall be interpreted and applied in a manner consistent with that Regulation.

*"Capital Contribution"* means the total amount of cash and the fair market value of any other assets contributed (or deemed contributed under Regulation Section 1.704-1(b)(2)(iv)(d)) to the Company by a Member, net of liabilities assumed by the Company or to which the assets are subject.

*"Capital Proceeds"* means the gross receipts received by the Company from a Capital Transaction.



*"Capital Transaction"* means any transaction not in the ordinary course of business which results in the Company's receipt of cash or other consideration other than Capital Contributions, including, without limitation, proceeds of sales or exchanges or other dispositions of property not in the ordinary course of business, financings, refinancings, condemnations, recoveries of damage awards, and insurance proceeds.

*"Cash Flow"* means all cash funds derived from operations of the Company (including interest received on reserves), without reduction for any noncash charges, but less cash funds used to pay current operating expenses and to pay or establish reasonable reserves for future expenses, debt payments, capital improvements, and replacements as determined by the General Manager. Cash Flow shall not include Capital Proceeds but shall be increased by the reduction of any reserve previously established.

*"Code"* means the Internal Revenue Code of 1986, as amended, or any corresponding provision of any succeeding law.

*"Company"* means the limited liability company formed in accordance with this Agreement.

*"Department"* means the Department of Commerce and Economic Development.

*"General Manager"* means the Person or his successor.

*"Interest"* means a Person's share of the profits and losses of, and the right to receive distributions from, the Company.

*"Interest Holder"* means any Person who holds an Interest, whether as a Member or an unadmitted assignee of a Member.

*"Involuntary Withdrawal"* of a Member shall mean the death, retirement, resignation, expulsion or bankruptcy of such Member and any other event which terminates the continued membership of such Member in the Company.

*"Member"* means each Person signing this Agreement and any Person who subsequently is admitted as a member of the Company.

*"Member Minimum Gain"* has the meaning and shall be determined as set forth in Regulation Section 1.704-2(i) for ``partner nonrecourse debt minimum gain".

*"Member Nonrecourse Deductions"* has the meaning and shall be determined as set forth in Regulation Section 1.704-2(i) for ``partner nonrecourse deductions".

*"Minimum Gain"* has the meaning and shall be determined as set forth in Regulation Sections 1.704-2(b)(2) and 1.704-2(d) for ``partnership minimum gain".

*"Membership Rights"* means all of the rights of a Member in the Company, including a Member's: (i) Interest; (ii) right to inspect the Company's books and records; (iii) right to participate in the management of and vote on matters coming before the Company; and (iv) unless this Agreement or the Articles of Organization provide to the contrary, right to act as an agent of the Company.

*"Negative Capital Account"* means a Capital Account with a balance of less than zero.

*"Nonrecourse Deductions"* has the meaning set forth in Regulation Section 1.704-2(b)(1).

*"Nonrecourse Liability"* has the meaning set forth in Regulation Sections 1.704-2(b)(3) and 1.752-1(a)(2).

*"Percentage"* means, as to a Member, the percentage set forth after the Member's name on *Exhibit A*, as amended from time to time, and as to an Interest Holder who is not a Member, the Percentage of the Member whose Interest has been acquired by such Interest Holder, to the extent the Interest Holder has succeeded to that Member's Interest.

*"Person"* means and includes an individual, corporation, partnership, association, limited liability company, trust, estate, or other entity.

*"Positive Capital Account"* means a Capital Account with a balance of zero or greater.

*"Profit"* and *"Loss"* means, for each taxable year of the Company (or other period for which Profit or Loss must be computed), the Company's taxable income or loss determined in accordance with Section 703(a) of the Code, with the following adjustments:

(i) all items of income, gain, loss, deduction, or credit required to be stated separately pursuant to Section 703(a)(1) of the Code shall be included; and

(ii) any tax-exempt income of the Company, not otherwise taken into account in computing Profit or Loss, shall be included; and

(iii) any expenditures of the Company described in Section 705(a)(2)(B) of the Code (or treated as such pursuant to Regulation Section 1.704-1(b)(2)(iv)(i)) and not otherwise taken into account in computing Profit or Loss, shall be subtracted; and

(iv) gain or loss resulting from any taxable disposition of Company property shall be computed by reference to the adjusted book value of the property disposed of, notwithstanding the fact that the adjusted book value differs from the adjusted basis of the property for federal income tax purposes; and



(v) in lieu of the depreciation, amortization, or cost recovery deductions allowable in computing taxable income or loss, there shall be taken into account the depreciation or amortization computed for book purposes; and

(vi) notwithstanding any other provision of this definition, any items which are specially allocated pursuant to *Section 4.3* hereof shall not be taken into account.

"*Regulation*" or "*Regulations*" means the income tax regulations, including any temporary regulations, from time to time promulgated under the Code.

"*Transfer*" means, when used as a noun, any voluntary sale, hypothecation, pledge, assignment, attachment, or other transfer, and, when used as a verb, means voluntarily to sell, hypothecate, pledge, assign, or otherwise transfer.

## **Article II Organization and Purpose**

2.1 *Organization.* The parties shall organize a limited liability company pursuant to the Act and the provisions of this Agreement.

2.2. *Name of the Company.* The name of the Company shall be "Northern Lights Indoor Gardens, LLC". The Company may do business under that name and under any other name or names which the General Manager selects. If the Company does business under a name other than that set forth in its Articles of Organization, then the Company shall file an assumed business name as required by law.

2.3. *Purpose.* The Company is organized to conduct any or all lawful affairs for which an LLC may be organized under AS 10.50. The Company may do any and all things necessary, convenient, or incidental to that purpose.

2.4. *Term.* The term of the Company shall begin upon the acceptance of the Articles of Organization by the Department and shall be perpetual, unless its existence is sooner terminated pursuant to *Article VII* of this Agreement or the mandatory provisions of the Act.

2.5. *Principal Office.* The principal office of the Company in the State of Alaska shall be located at 501 Charteris Street, Sitka, Alaska 99835, or at any other place within the State of Alaska that the General Manager selects.

2.6. *Registered Agent.* The name and address of the Company's registered agent in the State of Alaska shall be Michael Daly.

2.7. *Members.* The name, present mailing address, taxpayer identification number, and Percentage of each Member are set forth on *Exhibit A*.



### **Article III**

#### **Capital**

3.1. *Initial Capital Contributions.* Upon the execution of this Agreement, the Members shall contribute to the Company cash in the amounts or assets with the value set forth on *Exhibit A*. The amount of the initial contribution of each Member shall be recorded by the General Manager as a contribution to the capital of the Company.

3.2. *No Additional Capital Contributions Required.* No Member shall be obligated, nor shall any Member have a right, to contribute any additional capital to the Company, other than as specified in *Exhibit A*, and no Member shall have any personal liability for any obligation of the Company.

3.3. *No Interest on Capital Contributions.* Interest Holders shall not be paid interest on their Capital Contributions.

3.4. *Return of Capital Contributions.* Except as otherwise provided in this Agreement, no Interest Holder shall have the right to receive any return of any Capital Contribution.

3.5. *Form of Return of Capital.* If an Interest Holder is entitled to receive a return of a Capital Contribution, the Interest Holder shall not have the right to receive anything but cash in return of the Interest Holder's Capital Contribution.

3.6. *Capital Accounts.* A separate Capital Account shall be maintained for each Interest Holder.

### **Article IV**

#### **Allocations and Distributions**

4.1. *Allocation of Profit or Loss and Distributions of Cash Flow.*

4.1.1. *Profit or Loss Other Than from a Capital Transaction.* After giving effect to the special allocations set forth in *Section 4.3*, for any taxable year of the Company, Profit or Loss (other than Profit or Loss resulting from a Capital Transaction, which Profit or Loss shall be allocated in accordance with the provisions of *Sections 4.2.1* and *4.2.2*) shall be allocated to the Interest Holders in proportion to their Percentages.

4.1.2. *Cash Flow.* Cash Flow for each taxable year of the Company shall be distributed to the Interest Holders in proportion to their Percentages no later than seventy-five (75) days after the end of the taxable year.

4.2. *Allocation of Profit or Loss from a Capital Transaction.*

4.2.1. *Profit.* After giving effect to the special allocations set forth in *Section 4.3*, Profit from a Capital Transaction shall be allocated as follows:

4.2.1.1. If one or more Interest Holders has a Negative Capital Account, to those Interest Holders, in proportion to their Negative Capital Accounts, until all Negative Capital Accounts have been reduced to zero.

4.2.1.2. Any Profit not allocated pursuant to *Section 4.2.1.1* shall be allocated to the Interest Holders in proportion to, and to the extent of, the amounts distributed or distributable to them pursuant to *Section 4.2.3.4.3*.

4.2.1.3. Any Profit in excess of the foregoing allocations shall be allocated to the Interest Holders in proportion to their Percentages.

4.2.2. *Loss.* After giving effect to the special allocations set forth in *Section 4.3*, Loss from a Capital Transaction shall be allocated as follows:

4.2.2.1. If one or more Interest Holders has a Positive Capital Account, to those Interest Holders, in proportion to their Positive Capital Accounts, until all Positive Capital Accounts have been reduced to zero.

4.2.2.2. Any Loss not allocated to reduce Positive Capital Accounts to zero pursuant to *Section 4.2.2.1* shall be allocated to the Interest Holders in proportion to their Percentages.

4.2.3. *Capital Proceeds.* Capital Proceeds shall be distributed and applied by the Company in the following order and priority:

4.2.3.1. to the payment of all expenses of the Company incident to the Capital Transaction; then

4.2.3.2. to the payment of debts and liabilities of the Company then due and outstanding (including all debts due to any Interest Holder); then

4.2.3.3. to the establishment of any reserves which the General Manager deems necessary for liabilities or obligations of the Company; then

4.2.3.4. the balance shall be distributed as follows:



4.2.3.4.1. to the Interest Holders in proportion to their Adjusted Capital Balances, until their remaining Adjusted Capital Balances have been paid in full;

4.2.3.4.2. if any Interest Holder has a Positive Capital Account after the distributions made pursuant to *Section 4.2.3.4.1* and before any further allocation of Profit pursuant to *Section 4.2.1.3*, to those Interest Holders in proportion to their Positive Capital Accounts; then

4.2.3.4.3. the balance, to the Interest Holders in proportion to their Percentages.

4.3. *Regulatory Allocations.* The allocations set forth in *Sections 4.3.1* and *4.3.2* are included to comply with the requirements of the Regulations. If allocations under such provisions are different from the allocations which would be made under *Section 4.1* or *4.2*, as appropriate, then the General Manager shall make appropriate allocations, consistent with the Regulations, so that the net allocations are, as much as possible, consistent with those under *Sections 4.1 and 4.2*.

4.3.1. *Qualified Income Offset.* No Interest Holder shall be allocated Losses or deductions if the allocation causes the Interest Holder to have an Adjusted Capital Account Deficit. If an Interest Holder unexpectedly receives any adjustments, allocations, or distributions described in Regulation Section 1.704-1(b)(2)(ii)(d)(4), (5) or (6) which results in or increases an Adjusted Capital Account Deficit at the end of any taxable year, then all items of income and gain of the Company for that taxable year shall be allocated to that Interest Holder, before any other allocation pursuant to this *Article IV* (other than those pursuant to *Sections 4.3.2.1* and *4.3.2.2*), in an amount and manner sufficient to eliminate such Adjusted Capital Account Deficit as quickly as possible. This *Section 4.3.1* is intended to comply with, and shall be interpreted consistently with, the "qualified income offset" provisions of the Regulation Section 1.704-1(b)(2)(ii)(d) and all other Regulation Sections relating thereto.

4.3.2. *Minimum Gain.*

4.3.2.1. *Minimum Gain Chargeback.* Except as set forth in Regulation Section 1.704-2(f), if, during any taxable year, there is a net decrease in Minimum Gain, each Interest Holder, prior to any other allocation pursuant to this *Article V*, shall be specially allocated items of gross income and gain for such taxable year (and, if necessary, subsequent taxable years) in an amount equal to that Interest Holder's share of the net decrease of Minimum Gain, computed in accordance with Regulation Section 1.704-2(g). Allocations of items of gross income and gain pursuant to this *Section 4.3.2.1* shall be made as described in Regulation Sections 1.704-2(f) and (j). This *Section 4.3.2.1* is intended to comply with, and shall be interpreted consistently with, the "minimum gain chargeback" provisions of Regulation Section 1.704-2(f) and all other Regulation Sections relating thereto.



4.3.2.2. *Member Minimum Gain Chargeback.* Except as set forth in Regulation Section 1.704-2(i)(4), if, during any taxable year, there is a net decrease in Member Minimum Gain, each Interest Holder with a share of that Member Minimum Gain as of the beginning of such year, prior to any other allocation pursuant to this *Article V*, shall be specially allocated items of gross income and gain for such taxable year (and, if necessary, subsequent taxable years) in an amount equal to that Interest Holder's share of the net decrease of Member Minimum Gain, computed in accordance with Regulation Section 1.704-2(i)(4). Allocations of items of gross income and gain pursuant to this *Section 4.3.2.2* shall be made as described in Regulation Sections 1.704-2(i)(4) and (j). This *Section 4.3.2.2* is intended to comply with, and shall be interpreted consistently with, the "minimum gain chargeback" provisions of Regulation Section 1.704-2(i)(4) and all other Regulation Sections relating thereto.

4.3.3. *Contributed Property and Book-ups.* To the extent permitted or required by Section 704(c) of the Code and the Regulations thereunder, Regulation Section 1.704-1(b)(2)(iv)(d)(3) and Regulation Section 1-704-1(b)(2)(iv)(f), income, gain, loss, and deduction with respect to any property contributed (or deemed contributed) to the Company shall, solely for tax purposes, be allocated among the Interest Holders so as to take account of any variation between the adjusted basis of the property to the Company for federal income tax purposes and its fair market value at the date of contribution (or deemed contribution) under the rules of Regulation Section 704-3(b)(1). If the adjusted book value of any Company asset is adjusted as provided herein, subsequent allocations of income, gain, loss, and deduction with respect to the asset shall take account of any variation between the adjusted basis of the asset for federal income tax purposes and its adjusted book value in the manner required under Section 704(c) of the Code and the Regulations thereunder.

4.3.4. *Election under Section 754 of the Code.* To the extent an adjustment to the tax basis of any Company asset pursuant to Section 734(b) or Section 743(b) of the Code is required, pursuant to Regulation Section 1.704-1(b)(2)(iv)(m), to be taken into account in determining Capital Accounts, the amount of the adjustment to the Capital Accounts shall be treated as an item of gain (if the adjustment increases the basis of the asset) or loss (if the adjustment decreases basis), and the gain or loss shall be specially allocated to the Interest Holders in a manner consistent with the manner in which their Capital Accounts are required to be adjusted pursuant to that Section of the Regulations.

4.3.5. *Nonrecourse Deductions.* Nonrecourse Deductions for a taxable year or other period shall be specially allocated among the Interest Holders in proportion to their Percentages.

4.3.6. *Member Nonrecourse Deductions.* Any Member Nonrecourse Deduction for any taxable year or other period shall be specially allocated to the Interest Holder who bears the risk of loss with respect to the liability to which the Member Nonrecourse Deduction is attributable in accordance with Regulation Section 1.704-2(i).



4.3.7. *Guaranteed Payments.* To the extent any compensation paid to any Member by the Company, is determined by the Internal Revenue Service not to be a guaranteed payment under Section 707(c) of the Code or is not paid to the Member other than in the Person's capacity as a Member within the meaning of Section 707(a) of the Code, the Member shall be specially allocated gross income of the Company in an amount equal to the amount of that compensation, and the Member's Capital Account shall be adjusted to treat the payment of that compensation as a distribution.

4.3.8. *Recapture.* In making any allocation among the Members of income or gain from the sale or other disposition of a Company asset, the ordinary income portion, if any, of such income and gain resulting from the recapture of cost recovery or other deductions shall be allocated among those Members who were previously allocated (or whose predecessors-in-interest were previously allocated) the cost recovery deductions or other deductions resulting in the recapture items, in proportion to the amount of such cost recovery deductions or other deductions previously allocated to them.

4.3.9. *Withholding.* All amounts required to be withheld pursuant to Section 1446 of the Code or any other provision of federal, state, or local tax law shall be treated as amounts actually distributed to the affected Interest Holders for all purposes under this Agreement.

4.3.10. *Other Allocations.* All items of Company income, gain, loss, deduction and credit the allocation of which is not otherwise provided for in this Agreement, including allocation of such items for tax purposes, shall be allocated among the Members in the same proportions as they share Profits or Losses for the taxable year pursuant to this *Article IV*.

4.4. *Liquidation and Dissolution.*

4.4.1. If the Company is liquidated, the assets of the Company shall be distributed to the Interest Holders in accordance with the balances in their respective Capital Accounts, after taking into account the allocations of Profit or Loss pursuant to *Sections* 4.1 or 4.2.

4.4.2. No Interest Holder shall be obligated to restore a Negative Capital Account.

4.5. *General.*

4.5.1. Except as otherwise provided in this Agreement, the timing and amount of all distributions shall be determined by the General Manager.

4.5.2. If any assets of the Company are distributed in kind to the Interest Holders, those assets shall be valued on the basis of their fair market value, and any Interest



Holder entitled to any interest in those assets shall receive that interest as a tenant-in-common with all other Interest Holders so entitled. Unless the Members otherwise agree, the fair market value of the assets shall be determined by an independent appraiser who shall be selected by the General Manager. The Profit or Loss for each unsold asset shall be determined as if the asset had been sold at its fair market value, and the Profit or Loss shall be allocated as provided in *Section 4.2* and shall be properly credited or charged to the Capital Accounts of the Interest Holders prior to the distribution of the assets in liquidation pursuant to *Section 4.4*.

4.5.3. All Profit and Loss shall be allocated, and all distributions shall be made, to the Persons shown on the records of the Company to have been Interest Holders as of the last day of the taxable year for which the allocation or distribution is to be made. Notwithstanding the foregoing, unless the Company's taxable year is separated into segments, if there is a Transfer or an Involuntary Withdrawal during the taxable year, the Profit and Loss shall be allocated between the original Interest Holder and the successor on the basis of the number of days each was an Interest Holder during the taxable year; provided, however, to the extent permitted under *Section 706* of the Code the Company's taxable year shall be segregated into two or more segments in order to account for Profit, Loss, or proceeds attributable to a Capital Transaction or to any other extraordinary nonrecurring items of the Company.

4.5.4. The General Manager is hereby authorized, upon the advice of the Company's tax counsel, to amend this *Article IV* to comply with the Code and the Regulations promulgated under *Section 704(b)* of the Code; provided, however, that no amendment shall materially affect distributions to an Interest Holder without the Interest Holder's prior written consent.

## **Article V Management**

### *5.1. General Manager.*

5.1.1. *In General.* The business and affairs of the Company shall be managed by the General Manager. Except as otherwise expressly provided in this Agreement, the General Manager shall have full and complete authority, power and discretion to manage and control the business, affairs and properties of the Company, to make all decisions regarding those matters and to perform any and all other acts or activities customary or incident to the management of the Company's business.

5.1.2. *Specific Powers.* Without limiting the generality of the foregoing, the General Manager shall have the power and authority, on behalf of the Company, to:

5.1.2.1. Acquire by purchase, lease, or otherwise, any real or personal property, tangible or intangible;



- 5.1.2.2. Construct, operate, maintain, finance, and improve, and to own, sell, convey, assign, mortgage, or lease any real estate and any personal property;
- 5.1.2.3. Except as provided in *Section 5.1.3.6*, sell, dispose, trade, or exchange Company assets in the ordinary course of the Company's business;
- 5.1.2.4. Enter into agreements and contracts and to give receipts, releases and discharges;
- 5.1.2.5. Purchase liability and other insurance to protect the Company's properties and business;
- 5.1.2.6. Borrow money for and on behalf of the Company, and, in connection therewith, execute and deliver instruments to hypothecate, encumber and grant security interests in the assets of the Company to secure repayment of the sums borrowed;
- 5.1.2.7. Execute or modify leases with respect to any part or all of the assets of the Company;
- 5.1.2.8. Prepay, in whole or in part, refinance, amend, modify, or extend any mortgages or deeds of trust which may affect any asset of the Company and in connection therewith to execute for and on behalf of the Company any extensions, renewals or modifications of such mortgages or deeds of trust;
- 5.1.2.9. Execute any and all other instruments and documents which may be necessary or in the opinion of the General Manager desirable to carry out the intent and purpose of this Agreement, including, but not limited to, documents whose operation and effect extend beyond the term of the Company;
- 5.1.2.10. Make any and all expenditures which the General Manager, in its sole discretion, deems necessary or appropriate in connection with the management of the affairs of the Company and the carrying out of its obligations and responsibilities under this Agreement, including, without limitation, all legal, accounting and other related expenses incurred in connection with the organization and financing and operation of the Company;
- 5.1.2.11. Enter into any kind of activity necessary to, in connection with, or incidental to, the accomplishment of the purposes of the Company;
- 5.1.2.12. Invest and reinvest Company reserves in short-term instruments or money market funds; and
- 5.1.2.13. Employ accountants, legal counsel, agents, and other experts to perform services for the Company.



5.1.3. *Extraordinary Transactions.* Notwithstanding anything to the contrary in this Agreement, the General Manager shall not undertake any of the following without the approval of the Members:

- 5.1.3.1. Any Capital Transaction;
- 5.1.3.2. The Company's lending more than \$5,000.00 of its money on any one occasion;
- 5.1.3.3. The admission of additional Members to the Company;
- 5.1.3.4. The Company's engaging in business in any jurisdiction which does not provide for the registration of limited liability companies;
- 5.1.3.5. Discontinuance of the Company's business;
- 5.1.3.6. Sale of the Company's business or substantial portion thereof, or the sale, exchange or other disposition of all, or substantially all, of the company's assets;
- 5.1.3.7. Any merger, reorganization or recapitalization of the Company;
- 5.1.3.8. Any borrowings by the Company in excess of \$5,000.00;
- 5.1.3.9. Any contract which would require the Company to expend more than \$5,000.00 and the adoption of any profit sharing, bonus, pension or similar plan;
- 5.1.3.10. Settlement or confession of judgment in any legal matter;
- 5.1.3.11. Transactions with Affiliates [or family members] of the General Manager;
- 5.1.3.12. Taking or effecting any action that would render the Company bankrupt or insolvent or, except as expressly provided in this Agreement, cause the termination, dissolution, liquidation or winding-up of the Company; and
- 5.1.3.13. Such other matters and decisions as the Members may from time to time designate.

5.1.4. *Removal of General Manager.* The General Manager may only be removed under the following procedure. If any one or more of the following events occurs, the Members may remove the General Manager, and elect a new General Manager:

5.1.4.1. The General Manager's willful or intentional violation or reckless disregard of the General Manager's duties to the Company; or

5.1.4.2. The General Manager's Involuntary Withdrawal.

The determination of whether one or more of such events exist shall be made by those Members holding a majority of the Percentages then held by Members and shall be final, binding, and not reviewable unless the decision was based on a material mistake of fact or law or was arbitrary and capricious. The General Manager may not be removed for any other reasons or under any other procedure.

5.2. *Meetings of and Voting by Members.*

5.2.1. A meeting of the Members may be called at any time by any Member. Meetings of Members shall be held at the Company's principal place of business or at any other place in Sitka, Alaska. Not less than ten (10) nor more than ninety (90) days before each meeting, the Person calling the meeting shall give written notice of the meeting to each Member entitled to vote at the meeting. The notice shall state the time, place, and purpose of the meeting. Notwithstanding the foregoing provisions, each Member who is entitled to notice waives notice if before or after the meeting the Member signs a waiver of the notice which is filed with the records of Members' meetings, or is present at the meeting in person or by proxy. Unless this Agreement provides otherwise, at a meeting of Members, the presence in person or by proxy of a majority of the Members constitutes a quorum. A Member may vote either in person or by written proxy signed by the Member or by the Member's duly authorized attorney-in-fact.

5.2.2. Except as otherwise provided in this Agreement, the affirmative vote of a majority of the Members shall be required to approve any matter coming before the Members.

5.2.3. In lieu of holding a meeting, the Members may vote or otherwise take action by a written instrument indicating the consent of Members holding a majority of the Percentages then held by Members.

5.3. *Personal Service.*

5.3.1. No Member shall be required to perform services for the Company solely by virtue of being a Member. Unless approved by the General Manager, no Member shall perform services for the Company or be entitled to compensation for services performed for the Company.



5.3.2. Unless approved by a majority of the Members, the General Manager shall not be entitled to compensation for services performed for the Company. However, upon substantiation of the amount and purpose thereof, the General Manager shall be entitled to reimbursement for expenses reasonably incurred in connection with the activities of the Company.

5.4. *Limitation of Liability and Independent Activities.*

5.4.1. *Limitation of Liability.* Neither the Members nor the Managers (nor any of their Affiliates) shall be liable, responsible or accountable in damages or otherwise to the Company or the Members for any act or omission by any such Person (which shall include any applicable entity) performed in good faith pursuant to the authority granted to such Person by this Agreement or in accordance with its provisions, and in a manner reasonably believed by such Person to be within the scope of the authority granted to such Person and in the best interest of the Company; provided, however, that such Person shall retain liability for acts or omissions that involve intentional misconduct, a knowing violation of the law, a violation of AS 10.50.320 (in the case of Members only) or for any transaction from which the Person will personally receive a benefit in money, property, or services to which the person is not legally entitled.

5.4.2. *Independent Activities.* Any Member may engage in or possess an interest in other business ventures of every nature and description, independently or with others, including, without limitation, the ownership, financing, management, employment by, lending or otherwise participating in businesses that are similar to the business of the Company, and neither the Company nor the other Members shall have any right by virtue of this Agreement in and to such independent ventures as to the income or profits therefrom and shall not be liable for a breach of duty of loyalty or any other duty.

5.5. *Indemnification*

5.5.1. *Indemnification.* (i) To the fullest extent permitted by applicable law, a Member, the General Manager and each director, officer, partner, employee or agent thereof ("Covered Person") shall be entitled to indemnification from the Company for any loss, damage, or claim incurred by such Covered Person by reason or any act or omission performed or omitted by such Covered Person in good faith on behalf of the Company and in a manner reasonably believed to be within the scope of authority conferred on such Covered Person by this Agreement, except that non Covered Person shall be entitled to be indemnified in respect of any loss, damage or claim incurred by such Covered Person by reason of gross negligence, bad faith, or willful misconduct with respect to such act or omissions; *provided, however*, that any indemnity under this Section 5.5.1 shall be provided out of and to the extent of Company assets only, and no other Covered Person shall have any personal liability on account thereof.

5.5.2. *Notice.* In the event that any claim, demand, action, suit or proceeding shall be instituted or asserted or any loss, damage or claim shall arise in respect of which



indemnity may be sought by a Covered Person pursuant to *Section 5.5.1(i)*, such Covered Person shall promptly notify the Company thereof in writing. Failure to provide notice shall not affect the Company's obligations hereunder except to the extent the Company is actually prejudiced thereby.

5.5.3. *Contest.* The Company shall have the right, exercisable subject to the approval of the disinterested Covered Persons, to participate in and control the defense of any such claim, demand, action, suit or proceeding, and in connection therewith, to retain counsel reasonably satisfactory to each Covered Person, at the Company's expense, to represent each Covered Person and any others the Company may designate in such claim, demand, action, suit or proceeding. The Company shall keep the Covered Person advised of the status of such claim, demand, action, suit or proceeding and the defense thereof and shall consider in good faith recommendations made by the Covered Person with respect thereto.

## **Article VI**

### **Admissions and Transfers**

6.1. *Transfers.* No Person may Transfer all or any portion of or any interest or rights in the Person's Membership Rights or Interest unless the following conditions ("Conditions of Transfer") are satisfied:

6.1.1. The Transfer will not require registration of Interests or Membership Rights under any federal or state securities laws;

6.1.2. The transferee delivers to the Company a written agreement to be bound by all the terms of this Agreement;

6.1.3. The Transfer will not result in the termination of the Company pursuant to Code Section 708;

6.1.4. The Transfer will not result in the Company being subject to the Investment Company Act of 1940, as amended;

6.1.5. The transferor or the transferee delivers the following information to the Company: (i) the transferee's taxpayer identification number, and (ii) the transferee's initial tax basis in the Transferred Interest; and

6.1.6. The transferor obtains, at the transferor's expense, and delivers to the Company, an opinion of legal counsel acceptable to the Company, confirming that the Conditions of Transfer have been satisfied.

6.2. If the Conditions of Transfer are satisfied, then a Member or Interest Holder may Transfer all or any portion of that Person's Interest. The Transfer of an Interest pursuant to this *Article IX* shall not result, however, in the Transfer of any of the transferor's other Membership Rights, if any, and the transferee of the Interest shall have no right to: (i) become a Member, or (ii) exercise any Membership Rights other than those specifically pertaining to the ownership of an Interest.

6.3. Each Member hereby acknowledges the reasonableness of the prohibition contained in this *Article VI* in view of the purposes of the Company and the relationship of the Members. The Transfer of any Membership Rights or Interests in violation of the prohibition contained in this *Article VI* shall be deemed invalid, null and void, and of no force or effect. Any Person to whom Membership Rights are attempted to be transferred in violation of this *Article* shall not be entitled to vote on matters coming before the Members, participate in the management of the Company, act as an agent of the Company, receive distributions from the Company, or have any other rights in or with respect to the Membership Rights.

6.4. *Admission of Transferee as Member.* Notwithstanding anything contained herein to the contrary, the transferee of all or any portion of or any interest or rights in any Membership Rights or Interest shall not be entitled to become a Member or exercise any rights of a Member. The transferee shall be entitled to receive, to the extent transferred, only the distributions to which the transferor would be entitled, and the transferee shall not be admitted as a Member unless the Members unanimously consent.

## **Article VII**

### **Dissolution and Liquidation**

7.1. *Events of Dissolution.* The Company shall be dissolved upon the happening of any of the following events:

7.1.1. when the period fixed for its duration in *Section 2.4* has expired;

7.1.2. upon the unanimous written agreement of the Members; or

7.1.3. upon the death, retirement, resignation, expulsion, or bankruptcy of a Member or the occurrence of any other event which terminates the continued membership of a Member in the Company, unless the remaining Members, within ninety (90) days after the event or occurrence, unanimously elect to continue the business of the Company pursuant to the terms of this Agreement.

7.2. *Procedure for Winding Up and Dissolution.* If the Company is dissolved, the General Manager shall wind up its affairs. On winding up of the Company, the assets of the



Company shall be distributed, first, to creditors of the Company, including Members who are creditors, in satisfaction of the liabilities of the Company, and then, amounts in excess of any reserves deemed reasonably necessary by the General Manager to pay all of the Company's claims and obligations shall be distributed to the Interest Holders in accordance with *Section 4.2.3.4* of this Agreement.

7.3. *Termination.* The General Manager shall comply with any requirements of applicable Law pertaining to the winding up of the affairs of the Company and the final distribution of its assets. Upon completion of the winding up, liquidation and distribution of the assets, the Company shall be deemed terminated.

## **Article VIII**

### **Books, Records, and Accounting**

8.1. *Bank Accounts.* All funds of the Company shall be deposited in a bank account or accounts opened in the Company's name. The General Manager shall determine the institution or institutions at which the accounts will be opened and maintained, the types of accounts, and the Persons who will have authority with respect to the accounts and the funds therein.

8.2. *Books and Records.*

8.2.1. The General Manager shall keep or cause to be kept complete and accurate books and records of the Company and supporting documentation of the transactions with respect to the conduct of the Company's business. The records shall include, but not be limited to, complete and accurate information regarding the state of the business and financial condition of the Company, a copy of the Articles of Organization and this Agreement and all amendments thereto, a current list of the names and last known business, residence, or mailing addresses of all Members; and the Company's federal, state, and local tax returns.

8.2.2. The books and records shall be maintained in accordance with sound accounting practices consistently applied and shall be available at the Company's principal office for examination by any Member or the Member's duly authorized representative at any and all reasonable times during normal business hours.

8.2.3. Each Member shall reimburse the Company for all costs and expenses incurred by the Company in connection with the Member's inspection and copying of the Company's books and records.

8.3. *Annual Accounting Period.* The annual accounting period of the Company shall be its taxable year. The Company's taxable year shall be selected by the General Manager, subject to the requirements and limitations of the Code.



#### 8.4. *Reports*

8.4.1. *Biennial Report.* The Members shall file a biennial report as required by the Department.

8.4.2. *Reports to Members.* Within seventy-five (75) days after the end of each taxable year of the Company, the General Manager shall cause to be sent to each Person who was a Member at any time during the taxable year then ended: (i) an annual compilation report, prepared by the Company's independent accountants in accordance with standards issued by the American Institute of Certified Public Accountants; and (ii) a report summarizing the fees and other remuneration paid by the Company to any Member, the General Manager, or any Affiliate in respect of the taxable year. In addition, within seventy-five (75) days after the end of each taxable year of the Company, the General Manager shall cause to be sent to each Person who was an Interest Holder at any time during the taxable year then ended, that tax information concerning the Company necessary for preparing the Interest Holder's income tax returns for that year. At the request of any Member, and at the Member's expense, the General Manager shall cause an audit of the Company's books and records to be prepared by independent accountants for the period requested by the Member.

8.5. *Tax Matters Member.* The General Manager shall be the Company's tax matters partner ("Tax Matters Member"). The Tax Matters Member shall have all powers and responsibilities of a "tax matters partner" as defined in Section 6231 of the Code. The Tax Matters Member shall keep all Members informed of all notices from government taxing authorities that may come to the attention of the Tax Matters Member. The Company shall pay and be responsible for all reasonable third-party costs and expenses incurred by the Tax Matters Member in performing those duties. A Member shall be responsible for any costs incurred by the Member with respect to any tax audit or tax-related administrative or judicial proceeding against any Member, even though it relates to the Company. The Tax Matters Member shall not compromise any dispute with the Internal Revenue Service without the approval of the Members.

8.6. *Tax Elections.* The General Manager shall have the authority to make all Company elections permitted under the Code, including, without limitation, elections of methods of depreciation and elections under Section 754 of the Code. The decision to make or not make an election shall be at the General Manager's sole and absolute discretion.

8.7. *Title to Company Property.* All real and personal property acquired by the Company shall be acquired and held by the Company in its name.



## Article IX Amendments; General Provisions

9.1. *Assurances.* Each Member shall execute all certificates and other documents and shall do all such filing, recording, publishing, and other acts as the General Manager deems appropriate to comply with the requirements of law for the formation and operation of the Company and to comply with any laws, rules, and regulations relating to the acquisition, operation, or holding of the property of the Company.

9.2. *Notifications.* Any notice, demand, consent, election, offer, approval, request, or other communication (collectively a "notice") required or permitted under this Agreement must be in writing and either delivered personally or sent by certified or registered mail, postage prepaid, return receipt requested. Any notice to be given hereunder by the Company shall be given by the General Manager. A notice must be addressed to an Interest Holder at the Interest Holder's last known address on the records of the Company. A notice to the Company must be addressed to the Company's principal office. A notice delivered personally will be deemed given only when acknowledged in writing by the person to whom it is delivered. A notice that is sent by mail will be deemed given three (3) business days after it is mailed. Any party may designate, by notice to all of the others, substitute addresses or addressees for notices; thereafter, notices are to be directed to those substitute addresses or addressees.

9.3. *Specific Performance.* The parties recognize that irreparable injury will result from a breach of any provision of this Agreement and that money damages will be inadequate to remedy the injury fully. Accordingly, in the event of a breach or threatened breach of one or more of the provisions of this Agreement, any party who may be injured (in addition to any other remedies which may be available to that party) shall be entitled to one or more preliminary or permanent orders (i) restraining and enjoining any act that would constitute a breach or (ii) compelling the performance of any obligation that, if not performed, would constitute a breach.

9.4. *Complete Agreement.* This Agreement constitutes the complete and exclusive statement of the agreement among the Members. It supersedes all prior written and oral statements, including any prior representation, statement, condition, or warranty. Except as expressly provided otherwise herein, this Agreement may not be amended without the written consent of all of the Members.

9.5. *Applicable Law.* All questions concerning the construction, validity, and interpretation of this Agreement and the performance of the obligations imposed by this Agreement shall be governed by the internal law, not the law of conflicts, of the State of Alaska.

9.6. *Section Titles.* The headings herein are inserted as a matter of convenience only and do not define, limit, or describe the scope of this Agreement or the intent of the provisions hereof.



9.7. *Binding Provisions.* This Agreement is binding upon, and inures to the benefit of, the parties hereto and their respective heirs, executors, administrators, personal and legal representatives, successors, and permitted assigns.

9.8. *Jurisdiction and Venue.* Any suit involving any dispute or matter arising under this Agreement may only be brought in the United States District Court for Alaska or any Alaska State Court having jurisdiction over the subject matter of the dispute or matter. All Members hereby consent to the exercise of personal jurisdiction by any such court with respect to any such proceeding.

9.9. *Terms.* Common nouns and pronouns shall be deemed to refer to the masculine, feminine, neuter, singular, and plural, as the identity of the Person may in the context require.

9.10. *Separability of Provisions.* Each provision of this Agreement shall be considered separable; and if, for any reason, any provision or provisions herein are determined to be invalid and contrary to any existing or future law, such invalidity shall not impair the operation of or affect those portions of this Agreement which are valid.

9.11. *Counterparts.* This Agreement may be executed simultaneously in two or more counterparts, each of which shall be deemed an original and all of which, when taken together, constitute one and the same document. The signature of any party to any counterpart shall be deemed a signature to, and may be appended to, any other counterpart.

9.12. *Estoppel Certificate.* Each Member shall, within ten (10) days after written request by the General Manager, deliver to the requesting Person a certificate stating, to the Member's knowledge, that: (a) this Agreement is in full force and effect; (b) this Agreement has not been modified except by any instrument or instruments identified in the certificate; and (c) there is no default hereunder by the requesting Person, or if there is a default, the nature and extent thereof. If the certificate is not received within that ten (10) day period, the General Manager shall execute and deliver the certificate on behalf of the requested Member.

9.13. *Amendment.* This Agreement may be amended by a vote of the members holding 100% of the capital accounts of all of the Members, *provided however* that no amendment which materially reduces the distributions which may be made to a Member (or changes the Profit or Loss allocation to such Member) may be made without such Member's consent.

9.14. *Consents.* Unless otherwise explicitly provided for herein, any and all consents, agreements or approvals provided for or permitted by this Agreement shall be in writing and a signed copy thereof shall be filed and kept with the books of the Company.

9.15. *Legends.* If certificates for any Interest or Interests are issued that evidence a Member's Interest, each such certificate shall bear such legends as may be required by applicable federal and state laws, or as may be deemed necessary or appropriate by the General Manager to reflect restrictions upon transfer contemplated herein.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date and year first above written.

2-27-2016  
Date

[Signature]  
Micah S. Miller

2-27-2016  
Date

[Signature]  
Michael J. Daly

STATE OF ALASKA

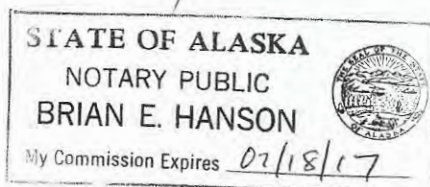
)

ss:

FIRST JUDICIAL DISTRICT

)

The foregoing instrument was acknowledged before me this 27<sup>th</sup> day of February, 2016, by MICAH S. MILLER.



[Signature]  
Notary Public in and for Alaska

STATE OF ALASKA

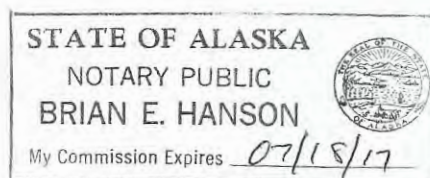
)

ss:

FIRST JUDICIAL DISTRICT

)

The foregoing instrument was acknowledged before me this 27<sup>th</sup> day of February, 2016, by MICHAEL J. DALY.



[Signature]  
Notary Public in and for Alaska



**EXHIBIT A**  
**Northern Lights Indoor Gardens, LLC**  
**Members**  
**02/26/16**

<u>Member / Address</u>	<u>Capital Contribution</u>	<u>Percent Ownership Interest</u>
Micah S. Miller 1710 Halibut Point Road Sitka, Alaska 99835	N/A	50%
Michael J. Daly 501 Charteris Street Sitka, Alaska 99835	N/A	50%

State of Alaska  
Department of Commerce, Community and Economic Development  
Corporations, Business and Professional Licensing

## Certificate of Organization

The undersigned, as Commissioner of Commerce, Community and Economic Development of the State of Alaska, hereby certifies that a duly signed and verified filing pursuant to the provisions of Alaska Statutes has been received in this office and has been found to conform to law.

ACCORDINGLY, the undersigned, as Commissioner of Commerce, Community and Economic Development, and by virtue of the authority vested in me by law, hereby issues this certificate to

**Northern Lights Indoor Gardens, LLC**



IN TESTIMONY WHEREOF, I execute the certificate  
and affix the Great Seal of the State of Alaska  
effective March 25, 2015.

A handwritten signature in black ink, appearing to read "Chris Hladick".

Chris Hladick  
Commissioner

## Division of Corporations, Business and Professional Licensing

### Name(s)

Type	Name
Legal Name	Northern Lights Indoor Gardens, LLC

### Entity Details

**Entity Type:** Limited Liability Company

**Entity #:** 10028235

**Status:** Good Standing

**AK Formed Date:** 3/25/2015

**Duration/Expiration:** Perpetual

**Home State:** ALASKA

**Next Biennial Report Due:** 1/2/2017

**Entity Mailing Address:** 501 CHARTERIS ST, SITKA, AK 99835

**Entity Physical Address:** 1321 SAWMILL CR RD STE O & P, SITKA, AK 99835

### Registered Agent

**Agent Name:** Michael Daly

**Registered Mailing Address:** 501 CHARTERIS STREET, SITKA, AK 99835

**Registered Physical Address:** 501 CHARTERIS STREET, SITKA, AK 99835

### Officials

AK Entity#	Name	Titles	Percent Owned
	Micah Miller	Member, Manager	50
	Michael Daly	Member	50

### Filed Documents

Date Filed	Type	Filing	Certificate
3/25/2015	Creation Filing		
4/9/2015	Initial Report		
3/1/2016	Change of Officials		

AMCO Received 6/5/2018





Alaska Marijuana Control Board

## Cover Sheet for Marijuana Establishment Applications

Alcohol & Marijuana Control Office  
550 W 7<sup>th</sup> Avenue, Suite 1800  
Anchorage, AK 99501  
marijuana.licensing@alaska.gov  
<https://www.commerce.alaska.gov/web/amco>  
Phone: 907.269.0350

### What is this form?

This cover sheet **must** be completed and submitted any time a document, payment, or other marijuana establishment application item is emailed, mailed, or hand-delivered to AMCO's main office.

Items that are submitted without this page will be returned in the manner in which they were received.

### Section 1 – Establishment Information

Enter information for the business seeking to be licensed, as identified on the license application.

Licensee:	Northern Lights Indoor Gardens, LLC	License Number:	10138
License Type:	Retail Marijuana Store		
Doing Business As:	NORTHERN LIGHTS INDOOR GARDENS, LLC		
Physical Address:	1321 Sawmill Creek Road Suite O and P		
City:	Sitka	State:	AK
		Zip Code:	99835
Designated Licensee:	Michael Daly		
Email Address:	northernlightsig@acsalaska.net		

### Section 2 – Attached Items

List all documents, payments, and other items that are being submitted along with this page.

Attached Items:	<i>Commercial property Lease Agreement</i>
-----------------	--

### OFFICE USE ONLY

Received Date:		Payment Submitted Y/N:		Transaction #:	
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AMCO Received 6/5/2018

COMMERICAL LEASE AGREEMENT

EAGLE BAY INN LLC

1321 SAWMILL CREEK ROAD SUITE C

SITKA, ALASKA 99835

This lease is made this 1<sup>st</sup> day of March 2016 by and between Eagle Bay Inn LLC and, Northern Lights Indoor Gardens LLC. In consideration for the mutual promises and covenants contained herein, and for other good and valuable consideration, the parties hereby agree as follows:

Eagle Bay Inn LLC leases to Northern Lights Indoor Gardens LLC rents from the Landlord the following described premises: O & P Bays at 1321 Sawmill Creek Road, Sitka Alaska. Eagle Bay Inn LLC understands and knows that this is going to be a marijuana growing business distributions and retail store.

Eagle Bay Inn LLC will not take possession of or remove marijuana from the premises, and that Alaska Marijuana Control Office (AMCO) will be contacted in the event that this is necessary.

The term of the lease shall be for 3 years commencing 3/01/2016 and ending 3/01/2019.

Northern Lights Indoor Gardens LLC shall pay to Eagle Bay Inn LLC as rent \$22,500.00 per year in equal monthly installments of \$1875.00.

Northern Lights Indoor Gardens LLC shall use and occupy the premises only as a business; this is subject at all times to the approval of Eagle Bay Inn LLC.

Northern Lights Indoor Gardens LLC will furnish the utilities or amenities at their own expense.

Northern Lights Indoor Gardens LLC shall purchase at their own expense public liability insurance in the amount of one million dollars or have it in the business insurance policy.

Northern Lights Indoor Gardens LLC shall not permit or commit waste to the premises. Northern Lights Indoor Gardens LLC is responsible for snow and ice removal of the business entrances. Snow removal of the parking lot is provided and during heaving snow, tenant will comply with all parking and removing vehicles as needed.

Northern Lights Indoor Gardens LLC shall comply with all rules, regulations, ordinances codes and laws of all Eagle Bay Inn LLC members.

Northern Lights Indoor Gardens LLC shall not permit or engage in any activity that will affect an increase in the rate of insurance of the building in which the premises is now contained nor shall Northern Lights Indoor Gardens LLC permit or commit any nuisance thereon.

AMCO Received 6/5/2018

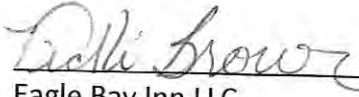
Northern Lights Indoor Gardens LLC shall not sublet or assign the premises nor allow any other person or business to use or occupy the premises without the prior written consent of Eagle Bay Inn LLC.

At the end of this lease, Northern Lights Indoor Gardens LLC shall surrender and deliver up the premises in the same condition (subject to any additions, alterations or improvements, if any) as presently exists, reasonable wear and tear excluded.

At the end of this lease, Northern Lights Indoor Gardens LLC has the right to request an extension to current lease agreement or commit to a amended lease agreement with Eagle Bay Inn LLC.

This lease shall be binding upon and insure to the benefit of the parties, their heirs, successors, and assigns.

  
\_\_\_\_\_  
Northern Lights Indoor Gardens LLC  
Mike Daly

  
\_\_\_\_\_  
Eagle Bay Inn LLC  
Vicki Brown



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 18-134      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 7/3/2018      In control: City and Borough Assembly

On agenda: 7/10/2018      Final action:

Title: Approve a retail marijuana store license renewal for Anna M Cleaver dba Weed Dudes at 1321 Sawmill Creek Road Suite J

Sponsors:

Indexes:

Code sections:

Attachments: [Motion Weed Dudes retail.pdf](#)  
[LG Renewal Notice - Retail Marijuana Store - Weed Dudes License #10220.pdf](#)  
[10220 MJ-20 Renewal Application Certifications.pdf](#)  
[10220 Online Renewal Application Redacted.pdf](#)  
[10220 POPPP.PDF](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

Should this item be pulled from the Consent Agenda the following motion is suggested:

### **POSSIBLE MOTION**

**I MOVE TO** approve the renewal of a retail marijuana store license for Anna M Cleaver dba Weed Dudes at 1321 Sawmill Creek Road Suite J and forward this approval to the Alcohol and Marijuana Control Office without objection.





# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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## MEMORANDUM

**To:** Mayor Hunter and Assembly Members  
Keith Brady, Municipal Administrator

**From:** Sara Peterson, Municipal Clerk

**Date:** July 3, 2018

**Subject:** Approve Retail Marijuana Store License Renewal – Weed Dudes

---

Our office has received notification from the Alcohol and Marijuana Control Office of a renewal for a retail marijuana store license submitted by:

License #:	10220
License Type:	Retail Marijuana Store
Licensee/Applicant:	Anna M Cleaver
D.B.A.:	Weed Dudes
Physical Address:	1321 Sawmill Creek Road Suite #J; Sitka, AK
Designated Licensee:	Anna M Cleaver

A memo was circulated to the various departments who may have a reason to protest. No departmental objections were received.

**Recommendation:** Approve the renewal of a retail marijuana store license for Weed Dudes and forward this approval to the Alcohol and Marijuana Control Office without objection.





# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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## Memorandum

To: Planning Department  
Collections - Sunni  
Municipal Billings – Lindsey  
Sales Tax/Property Tax – Hannah  
Utility Billing Clerk – Diana  
Public Works Department – Shilo  
Fire Department  
Police Department  
Electric Department  
Building Official

From: Sara Peterson, Municipal Clerk

Date: June 21, 2018

Subject: Renewal Retail Marijuana Store License

---

The Municipal Clerk's Office has been notified by the Alcohol and Marijuana Control Office of a renewal for a retail marijuana store license submitted by:

License #: 10220  
License Type: Retail Marijuana Store  
Licensee/Applicant: Anna M Cleaver  
D.B.A.: Weed Dudes  
Physical Address: 1321 Sawmill Creek Road Suite #J; Sitka, AK  
Designated Licensee: Anna M Cleaver

Please notify me **no later than noon on Monday, July 2** of any reason to protest this request. This license renewal is scheduled to go before the Assembly on July 10.

Thank you.



THE STATE  
of **ALASKA**  
GOVERNOR BILL WALKER

Department of Commerce, Community,  
and Economic Development

ALCOHOL & MARIJUANA CONTROL OFFICE

550 West 7<sup>th</sup> Avenue, Suite 1600

Anchorage, AK 99501

Main: 907.269.0350

June 18, 2018

City & Borough of Sitka

Attn: City & Borough of Sitka

Via Email: [sara.peterson@cityofsitka.org](mailto:sara.peterson@cityofsitka.org)  
[melissa.henshaw@cityofsitka.org](mailto:melissa.henshaw@cityofsitka.org)  
[michael.scarcelli@cityofsitka.org](mailto:michael.scarcelli@cityofsitka.org)  
[planning@cityofsitka.org](mailto:planning@cityofsitka.org)  
[brian.hanson@cityofsitka.org](mailto:brian.hanson@cityofsitka.org)

<b>License Number:</b>	10220
<b>License Type:</b>	Retail Marijuana Store
<b>Licensee:</b>	ANNA M CLEAVER
<b>Doing Business As:</b>	WEED DUDES
<b>Physical Address:</b>	1321 Sawmill Creek Road Suite #J Sitka, AK 99835 - 9645
<b>Designated Licensee:</b>	ANNA M CLEAVER
<b>Phone Number:</b>	907-623-0605
<b>Email Address:</b>	weeddudessitka@gmail.com

AMCO has received a complete renewal application for the above listed license (see attached application documents) within your jurisdiction. This is the notice required under 3 AAC 306.035(c)(2).

To protest the approval of this application pursuant to 3 AAC 306.060, you must furnish the director **and** the applicant with a clear and concise written statement of reasons for the protest within 60 days of the date of this notice, and provide AMCO proof of service of the protest upon the applicant.

3 AAC 306.060 states that the board will uphold a local government protest and deny an application for a marijuana establishment license unless the board finds that a protest by a local government is arbitrary, capricious, and unreasonable.

At the May 15, 2017, Marijuana Control Board meeting, the board delegated to me the authority to approve renewal applications with no protests, objections, or notices of violation. However, if a timely protest or objection is filed for this application, or if any notices of violation have been issued for this license, the board will consider the application. In those situations, a temporary license may be issued pending board consideration.

If you have any questions, please email [amco.localgovernmentonly@alaska.gov](mailto:amco.localgovernmentonly@alaska.gov).

Sincerely,

*Erika McConnell*

Erika McConnell  
Director



## Alaska Marijuana Control Board

**Form MJ-20: Renewal Application Certifications****What is this form?**

This renewal application certifications form is required for all marijuana establishment license renewal applications. Each person signing an application for a marijuana establishment license must declare that he/she has read and is familiar with AS 17.38 and 3 AAC 306. A person other than a licensee may not have direct or indirect financial interest (as defined in 3 AAC 306.015(e)(1)) in the business for which a marijuana establishment license is issued, per 3 AAC 306.015(a).

**This form must be completed and submitted to AMCO's main office by each licensee (as defined in 3 AAC 306.020(b)(2)) before any license renewal application will be considered complete.**

**Section 1 – Establishment Information**

Enter information for the licensed establishment, as identified on the license application.

Licensee:	Anna Michelle Cleaver	License Number:	10220		
License Type:	Retail Marijuana Store				
Doing Business As:	Weed Dudes				
Premises Address:	1321 Sawmill Creek Road, Suite J				
City:	Sitka	State:	AK	ZIP:	99835

**Section 2 – Individual Information**

Enter information for the individual licensee who is completing this form.

Name:	Anna Michelle Cleaver
Title:	owner

**Section 3 – Changes to Licensed Marijuana Establishment**

Read each line below, and then sign your initials in the box to the right of only the applicable statement:

Initials

I certify that **no changes have been made**, except for those that have been previously reported or requested on a form prescribed by the Board, to this licensed establishment's business name, ownership, licensed premises diagram, or operating plan, and (for marijuana product manufacturers) that I do not wish to request Board approval for production of any new proposed marijuana products.



I certify that **a change has been or will be made** to one or more of the items listed above for this establishment, and I understand that an additional form(s) and fee(s) must be submitted to AMCO before any renewal application for this license can be considered complete.



*If you have selected the second certification, please list any and all of the types of changes that need to be reported/requested:*

--



**Form MJ-20: Renewal Application Certifications****Section 4 – Certifications****Read each line below, and then sign your initials in the box to the right of any applicable statements:**

Initials

I certify that I have **not** been convicted of any criminal charge in the previous two calendar years.

MC

I certify that I have **not** committed any civil violation of AS 04, AS 17.38, or 3 AAC 306 in the previous two calendar years.

MC

I certify that a notice of violation has **not** been issued for this license.**Sign your initials to the following statement only if you are unable to certify one or more of the above statements:**

Initials

I have attached a written explanation for why I cannot certify one or more of the above statements, which includes the type of violation or offense, as required under 3 AAC 306.035(b).

MC

**Read each line below, and then sign your initials in the box to the right of each statement:**

Initials

I certify that no person other than a licensee listed on my marijuana establishment license renewal application has a direct or indirect financial interest, as defined in 3 AAC 306.015(e)(1), in the business for which the marijuana establishment license has been issued.

MC

I certify that I meet the residency requirement under AS 43.23 for a permanent fund dividend in the 2018 calendar year.

MC

I certify that this establishment complies with any applicable health, fire, safety, or tax statute, ordinance, regulation, or other law in the state.

MC

I certify that I am operating in compliance with the Alaska Department of Labor and Workforce Development's laws and requirements pertaining to employees.

MC

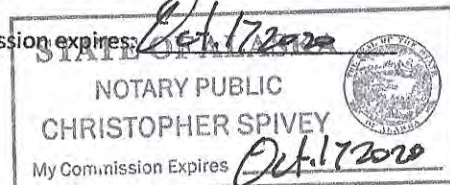
I certify that I have not violated any restrictions pertaining to this particular license type, and that this license has not been operated in violation of a condition or restriction imposed by the Marijuana Control Board.

MC

I certify that I understand that providing a false statement on this form, the online application, or any other form provided by or to AMCO is grounds for rejection or denial of this application or revocation of any license issued.

MC

As an applicant for a marijuana establishment license renewal, I declare under penalty of unsworn falsification that I have read and am familiar with AS 17.38 and 3 AAC 306, and that this application, including all accompanying schedules and statements, is true, correct, and complete. I agree to provide all information required by the Marijuana Control Board in support of this application and understand that failure to do so by any deadline given to me by AMCO staff may result in additional fees or expiration of this license.

Anna Michelle Cleaver  
Signature of licensee[Signature]  
Notary Public in and for the State of AlaskaMy commission expires: Oct. 17, 2020Anna Michelle Cleaver  
Printed name of licenseeSubscribed and sworn to before me this 22<sup>nd</sup> day of May, 2018.

Anna Michelle Cleaver  
Weed Dudes  
1321 Sawmill Creek Road, Suite #J  
Sitka, AK 99835  
(907) 738-6423 cell  
(907) 623-0506 shop  
E-mail: weeddudessitka@gmail.com

May 22, 2018

To Whom It May Concern,

I am renewing my license and cannot certify that a Notice of Violation has NOT been issued for this license. I was issued an NOV last June 2017 for a sign that I had incorrectly placed. The sign was removed and all parties were satisfied. No NOV's or warnings have been issued since then.

Please feel free to contact me if I can provide any additional information

Most Sincerely,

A handwritten signature in black ink that reads "Anna Michelle Cleaver". The script is cursive and fluid, with the first letters of each name being capitalized and prominent.

Anna Michelle Cleaver  
Weed Dudes



# Alcohol & Marijuana Control Office

**License Number:** 10220

**License Status:** Active-Operating

**License Type:** Retail Marijuana Store

**Doing Business As:** WEED DUDES

**Business License Number:** 1032760

**Designated Licensee:** ANNA M CLEAVER

**Email Address:** weeddudessitka@gmail.com

**Local Government:** Sitka (City and Borough of)

**Community Council:**

**Latitude, Longitude:** 57.028890, -135.182940

**Physical Address:** 1321 Sawmill Creek Road  
Suite #J  
Sitka, AK 99835-9645  
UNITED STATES

## Licensee #1

**Type:** Individual

**Name:** ANNA M CLEAVER

[REDACTED]

[REDACTED]

**Phone Number:** 907-623-0605

**Email Address:** weeddudessitka@gmail.com

**Mailing Address:** 100 Bahovec Court  
Sitka, AK 99835-9645  
UNITED STATES

**Note:** No entity officials entered for this license.

**Note:** No affiliates entered for this license.



Alaska Marijuana Control Board

## Cover Sheet for Marijuana Establishment Applications

Alcohol & Marijuana Control Office  
550 W 7<sup>th</sup> Avenue, Suite 1600  
Anchorage, AK 99501  
marijuana.licensing@alaska.gov  
<https://www.commerce.alaska.gov/web/amco>  
Phone: 907.269.0350

### What is this form?

This cover sheet **must** be completed and submitted any time a document, payment, or other marijuana establishment application item is emailed, mailed, or hand-delivered to AMCO's main office.

**Items that are submitted without this page will be returned in the manner in which they were received.**

### Section 1 – Establishment Information

Enter information for the business seeking to be licensed, as identified on the license application.

Licensee:	ANNA M CLEAVER	License Number:	10220		
License Type:	Retail Marijuana Store				
Doing Business As:	WEED DUDES				
Physical Address:	1321 Sawmill Creek Road, Suite #J				
City:	Sitka	State:	AK	Zip Code:	99835 - 9645
Designated Licensee:	ANNA M CLEAVER				
Email Address:	weeddudessitka@gmail.com				

### Section 2 – Attached Items

List all documents, payments, and other items that are being submitted along with this page.

Attached Items:	<div>1</div> <div>Proof of Possession - Commercial lease</div>
-----------------	--

#### OFFICE USE ONLY

Received Date:		Payment Submitted Y/N:		Transaction #:	
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## **Commercial Lease Agreement**

**Eagle Bay Inn LLC**

**1321 Sawmill Creek Rd Suite C**

**Sitka, Alaska 99835**

This lease is made this 1<sup>st</sup> day of January 2018 by and between Eagle Bay Inn LLC and Anna Michelle Cleaver, Weed Dudes. In consideration for the mutual promises and covenants contained herein, and for good valuable consideration, the parties hereby agree as follows:

Eagle Bay Inn LLC, leases Anna Michelle Cleaver, Weed Dudes rents from the landlord the following described premises: Bays J&K of the Sitka Business Plaza 1321 Sawmill Creek Road, Sitka, Alaska. Eagle Bay Inn LLC is aware this is for a Marijuana Retail Business.

Eagle Bay Inn LLC will not take possession of or remove marijuana from the premises, and that Alaska Marijuana Control Office (AMCO) will be contacted in the event that this is necessary.

The terms of this lease shall be for one year, commencing January 1<sup>st</sup>, 2018 and ending January 1<sup>st</sup>, 2019.

Anna Michelle Cleaver, Weed Dudes shall pay Eagle Bay Inn LLC a rent of \$28,800.00 per year in equal installments of \$2,400.00 per month. This payment shall include sales tax.

This lease is subject to all present and future mortgages affecting the premises.

Anna Michelle Cleaver, Weed Dudes, shall use and occupy the premises only as a business: This is subject to the approval of Eagle Bay Inn LLC at all times.

Anna Michelle Cleaver, Weed Dudes, agree at their own expense, to furnish all utilities and heating expenses.

Anna Michelle Cleaver, Weed Dudes, shall purchase at their own expense, liability insurance in the amount of "two million dollars", or have it included in the business insurance policy for the premises and shall provide a copy to the landlord of Eagle Bay Inn LLC.

Anna Michelle Cleaver, Weed Dudes, shall be responsible for the snow and ice removal at the back and front of the business entrance. Snow removal of the parking lot shall be provided by Eagle Bay Inn LLC. During heavy snow, the tenant will comply with all parking and removal of vehicles as needed.

Anna Michelle Cleaver, Weed Dudes, agree that they will not permit or engage in any activity that will affect and/or increase the rate of insurance for the building or commit any nuisance thereon.

At the end of the term for this lease, Anna Michelle Cleaver, Weed Dudes, shall have the right to renew or surrender and deliver the premises in the same condition (subject to any additions, alterations, or improvements, if any) as presently exists, reasonable wear and tear excluded.

Upon default in any term or condition of this lease, Eagle Bay Inn LLC, shall have the right to undertake any or all other remedies permitted by law.

This lease shall be binding upon and insure the benefit of the parties, their heirs, successors, and assigns.

Anna Michelle Cleaver

Anna Michelle Cleaver, Weed Dudes

1/1/18

Date

Vicki Brown

Vicki Brown, Eagle Bay Inn LLC

1-1-18

Date



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 18-126      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 6/20/2018      In control: City and Borough Assembly

On agenda: 7/10/2018      Final action:

Title: Discussion / Direction / Decision on the contract with the Greater Sitka Chamber of Commerce, Inc., provider of Convention and Visitor Bureau Services (executive session)

Sponsors:

Indexes:

Code sections:

Attachments: [Motion and Memo Chamber of Commerce.pdf](#)

Date	Ver.	Action By	Action	Result
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## **POSSIBLE MOTIONS**

### **Discussion / Direction on the contract with the Greater Sitka Chamber of Commerce, Inc.**

#### **EXECUTIVE SESSION**

**I MOVE** to go into executive session\* to discuss legal matters affecting the municipality with respect to the municipalities contractual relationship with the Greater Sitka Chamber of Commerce, Inc., the immediate knowledge of which would adversely affect the finances of the municipality, and/or communications with the Municipal Attorney concerning legal matters affecting the municipality or legal consequences of past, present or future municipal actions, and invite in if desired and when ready, Don Kluting and Maegan Bosak.

**I MOVE** to reconvene as the Assembly in regular session.

\*Sitka General Code 2.04.020 Meetings

D. All meetings shall be open to the public except that the following may be discussed in closed executive session:

1. Matters, the immediate knowledge of which would adversely affect the finances of the municipality;
2. Subjects that tend to prejudice the reputation and character of any person, provided the person may request a public discussion;
3. Matters which by law, municipal Charter or ordinances are required to be confidential;
4. Communications with the municipal attorney or other legal advisors concerning legal matters affecting the municipality or legal consequences of past, present or future municipal actions.





# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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## MEMORANDUM

**To:** Mayor Hunter and Assembly Members

**From:** Keith Brady, Municipal Administrator *KB*

**Date:** July 6, 2018

**Subject:** Direction on the contract with the Greater Sitka Chamber of Commerce for Convention and Visitor Bureau Services

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### Summary

The contract with the Greater Sitka Chamber of Commerce (Chamber) for Convention and Visitor Bureau (CVB) Services expired on June 30, 2018. In response to the issuance of the Request for Proposal (RFP) to provide CVB Services in Sitka, CBS received one proposal. The proposer was the Chamber. A review committee comprised of the Administrator, Maegan Bosak, and Don Kluting reviewed the statement of interest and issued a letter of intent with the request for additional information.

We are currently negotiating the contract with the Chamber.

### Fiscal Note:

The amount we are paying the Chamber currently to continue the CVB services is \$35,166.67 per month.

The RFP amount was stated at \$300,000 per year and it would come from the Visitor Activities Enhancement Fund. At the end of the calendar year, per the contract, the chamber will be able to present to the assembly their past years tourism statistics and future marketing plan, and the assembly can decide whether or not to award the chamber more money based on want, need and presentation.

### Details

CBS is requesting significant differences in this next term contract, including:

- The term ending date, ending December 31, 2021 rather than on the fiscal year, in the midst of visitor services activities
- More priority given to marketing Harrigan Centennial Hall and other convention facilities
- Three year strategic plan and annual marketing action plan presented and approved by the Assembly every January
- A greater emphasis on marketing the shoulder and winter seasons
- Minimum of quarterly meetings with designated CBS staff
- Annual contract amount at \$300,000.00



# CITY AND BOROUGH OF SITKA

## Legislation Details

File #: 18-114      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 6/6/2018      In control: City and Borough Assembly

On agenda: 7/10/2018      Final action:

Title: Approve a lease agreement between Trident Seafoods Corporation and the City and Borough of Sitka for Block 4, Lot 6 of the Gary Paxton Industrial Park - request to rescind action taken June 26, 2018

Sponsors:

Indexes:

Code sections:

Attachments: [Motion to Rescind Trident Seafoods lease.pdf](#)  
[June 26 draft minutes Trident lease June 26.pdf](#)  
[Memo Trident Lease.pdf](#)  
[Lease TRIDENT LOT 6 Final.pdf](#)  
[Trident Lot 6 lease exhibit A001.pdf](#)  
[Trident Entity details.pdf](#)  
[2016useplan 11.02.16.pdf](#)  
[GPIPstrategicplan2017approved.pdf](#)  
[2018 LOI Business Proposal GPIP 3.pdf](#)  
[GPIP Mtg051018Minutes.pdf](#)

Date	Ver.	Action By	Action	Result
6/26/2018	1	City and Borough Assembly		

## Step 1

**I MOVE TO** rescind the motion that failed at the June 26 Assembly meeting to approve a lease agreement between Trident Seafoods Corporation and the City and Borough of Sitka for Block 4, Lot 6 of the Gary Paxton Industrial Park.

Note:

- In accordance with SGC 2.04.100 Vote Required, it will require five affirmative votes to adopt the motion to rescind.
- If the motion to rescind passes, the motion is adopted, and the Assembly has rescinded its action taken at the June 26 meeting.
- If the motion to rescind fails, the Assembly may not revisit this item.

## Step 2

If the motion to rescind passes, the following motion is in order:

**I MOVE TO** approve, as recommended by the Gary Paxton Industrial Park Board, a lease agreement between Trident Seafoods Corporation and the City and Borough of Sitka for Block 4, Lot 6 of the Gary Paxton Industrial Park and authorize the Municipal Administrator to execute this document.

A motion was made by Eisenbeisz to REFER Resolution 2018-13 to the Port and Harbors Commission for review. The motion PASSED by the following vote.

Yes: 7 - Miyasato, Eisenbeisz, Potrzuski, Hunter, Knox, Bean, and Wein

**M RES 18-14** Increasing transient float plane rates and fees

Knox reminded that while additional transient operations were available there were still services lacking, such as fuel. He hoped to see continued growth of seaplane operations. Wein also spoke to the importance of economic growth in this industry.

A motion was made by Miyasato that this Resolution be APPROVED on FIRST AND FINAL READING. The motion PASSED by the following vote.

Yes: 7 - Miyasato, Eisenbeisz, Potrzuski, Hunter, Knox, Bean, and Wein

**N 18-114** Approve a lease agreement between Trident Seafoods Corporation and the City and Borough of Sitka for Block 4, Lot 6 of the Gary Paxton Industrial

A motion was made by Miyasato to EXTEND to 11:15pm. The motion FAILED by the following vote.

Yes: 6 - Miyasato, Potrzuski, Hunter, Eisenbeisz, Wein, Knox

No: 1 - Bean

Assembly members voiced concern that Trident Seafoods Corporation would compete with local processors and wondered if the lease was consistent with the Gary Paxton Industrial Park Board goal of creating family-wage jobs. Garry White, Gary Paxton Industrial Park (GPIP) Board Director, stated the lease was for storage and no jobs would be created as a result of the lease. Members also noted that the GPIP was running out of land. White, speaking on behalf of the Board, said the Board had recommended the lease. It was short-term and would bring in some positive cash flow.

A motion was made by Miyasato that this Item be APPROVED. The motion FAILED by the following vote.

Yes: 3 - Hunter, Knox, and Wein

No: 4 - Miyasato, Eisenbeisz, Potrzuski, and Bean

**O 18-126** Discussion / Direction / Decision on the current contract with the Greater Sitka Chamber of Commerce, Inc., provider of Convention and Visitor Bureau Services

The meeting ADJOURNED at 11pm as required by Sitka General Code. There was not a unanimous vote of seven members to continue. No action was taken on this item. It would be scheduled under Unfinished Business at the regular meeting of July 10, 2018.

**XIII. PERSONS TO BE HEARD:**

None. The meeting ADJOURNED at 11pm as required by Sitka General Code. There was not a unanimous vote of seven members to continue.

**XIV. EXECUTIVE SESSION**

None.



329 Harbor Drive, Suite 212  
Sitka, AK 99835  
Phone: 907-747-2660

Tuesday, June 5th, 2018

## MEMORANDUM

To: Keith Brady – CBS Administrator  
From: Garry White, Director  
Subject: Trident Seafoods Lot 6 Lease Request

### **Introduction**

Trident Seafoods Corporation is requesting to lease a portion of Lot 6 of the Gary Paxton Industrial Park (GPIP) for staging and storing of fishing equipment. Please see the attached request from Trident.

The GPIP Board met on May 10<sup>th</sup> and approved the following motion:

**MOTION: M/S Bevan/Jones** Moved to recommend the City and Borough of Sitka Assembly lease 34,860 square feet of Lot 6 to Trident Seafoods for a term of 3 years at a rate of \$14,120.00 annually, with no buying option and no extension.

### **ACTION: Motion PASSED 5/0**

Yes: 5 – Finkenbinder, Jones, Bevan, Wagner, Unger.

### **Background**

Trident Seafood Company is a large seafood processing company based out of Seattle, Washington. Trident has processing plants in SE Alaska.

### **Lease Terms**

The GPIP Board of Directors is recommending to lease 34,860 SF of Lot 6 to Trident Seafoods for 36 months for an annual payment of \$14,120 a year.

Lot 6 is a 41,028 SF parcel of raw property located in the northern portion of the park. Currently, 6,165 SF of lot 6 is leased to Sitka Bike and Hike on a month to month basis.

$41,028 \text{ SF} - 6,165 \text{ SF} = 34,863 \text{ SF}$  of remaining space on Lot 6 to lease.

### **Rent**

Lot 6 was appraised in 2014 at a value of \$184,626 or \$4.50/SF. The CBS Assessor suggests an increase in the value of property for 2018 at a value of \$255,200 or \$6.22/SF

$34,863 \text{ SF} @ \$6.22/\text{SF} = \$216,853$

$\$216,853 @ 9\% \text{ return on asset value} = \$19,517 \text{ annually or } \$1,626.40/\text{month}$

The GPIIP Board is recommending leasing the property for \$14,120 based off the property value in 2014.

34,863 SF @ \$4.50/SF = \$156,884

\$156,884 @ 9% return on asset value = \$14,120 annually

*(The GPIIP Board typically tries to achieve a 9% return annually on the value of the property asset in rental amount. Rent is adjusted based on activity, business establishment, and job creation.)*

### **Additional Information**

The GPIIP Board's 2017 Strategic Plan for the development of the GPIIP calls for Lot 6 to be designated for future private or public development to support maritime industry. The Board is recommended a 3 year term to allow time for the maritime industry to develop at the site and then determine the best use for lot 6 and job creation.

### **Action**

- Assembly approval of the attached lease between the CBS and Trident Seafood Company.





# **LEASE AGREEMENT**

**BETWEEN**

**THE  
CITY AND BOROUGH OF  
SITKA, ALASKA**

**AND**

**TRIDENT SEAFOODS CORPORATION  
BLOCK 4, LOT 6, GPIP**

**LEASE AGREEMENT  
BETWEEN  
CITY AND BOROUGH OF SITKA, ALASKA  
AND  
TRIDENT SEAFOODS CORPORATION**

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**LEASE AGREEMENT  
BETWEEN  
CITY AND BOROUGH OF SITKA, ALASKA  
AND  
TRIDENT SEAFOODS CORPORATION**

**PREAMBLE**

This Lease Agreement ("Lease") between City and Borough of Sitka, Alaska and Trident Seafoods Corporation is effective upon execution of the Lease by both Parties, City and Borough of Sitka, Alaska, 100 Lincoln Street, Sitka, Alaska 99835 ("Sitka" or "Lessor") and Trident Seafoods Corporation, 5303 Shilshole Avenue NW, Seattle, Washington 98107-4000 ("Lessee"). This Lease consists of the Special Provisions, the General Provisions, and the attached Exhibit A, which is a pictorial representation of the area leased- Block 4, Lot 6, consisting of approximately 34,863 square feet of raw land.

**SPECIAL PROVISIONS**

**ARTICLE I LEASE, TERM OF LEASE, AND TERMINATION OF LEASE**

**Section 1.1 Conveyance of Estate in Lease.**

Lessor, for and in consideration of the Rents received and of the covenants and agreements made by Lessee, does lease to Lessee, and Lessee leases from Lessor, the "Subject Property" as shown on Exhibit A.

**Section 1.2 Lease Term.**

The Lease term is for three (3) years and commences on July 1, 2018, and ends on June 30, 2021, unless sooner terminated or extended as provided in this Lease.

**Section 1.3 [RESERVED]**

**Section 1.4 Disposition of Improvements and Lessee's Personal Property Following Term of Lease.**

With the exception of such improvements described in the next sentence, Lessee shall remove from the Subject Property any personal property or improvements constructed, installed, or deposited on the Subject Property at the termination of this Lease or any extension unless Lessee makes a separate written agreement with Lessor to do otherwise. Any improvements or personal property not removed after thirty (30) days have passed after termination of this Lease shall be deemed abandoned, and at Lessor's option, shall become the property of Lessor. Lessee shall repay to Lessor any costs of removing such improvements or personal property from the Subject Property if Lessor does not exercise such option. Subject to Lessor's obligations under Subsection 3.1 below, Lessee agrees to leave Subject Property in a neat and clean condition at the end of the Term of the Lease.

### **Section 1.5 Covenants to Perform.**

This Lease is made upon the above and the following terms and conditions, each of which the Party bound by such covenants and conditions agrees to perform, irrespective of whether the particular provision is in the form of a covenant, an agreement, a condition, a direction, or otherwise, and each Party agrees to provide the other Party with documents or further assurances as may be required to carry out the expressed intentions.

## **ARTICLE II RENT**

### **Section 2.1 Calculation and Method of Payment of Rent During the Initial Term of the Lease.**

The first year of the Lease begins on the commencement date of this Lease set out in Article I. Each successive year of the Lease begins on the corresponding anniversary commencement date of the Lease. Notwithstanding any other provision of this Lease, Lessee shall pay Rent each year in advance on the commencement date of this lease and on each successive year during the term of this Lease on the corresponding anniversary commencement date of this Lease at a rate of \$14,120.00/year. The Rent will be adjusted annually on June 30 of each year based on the change in the previous December's Consumer Price Index for "Urban Wage Earners and Clerical Workers" for Anchorage.

### **Section 2.2 [RESERVED]**

### **Section 2.3 [RESERVED]**

### **Section 2.4 Property Tax Responsibility.**

Beginning with the Term of this Lease and each calendar year after, Lessee will be responsible to pay Lessor property taxes for its possessory interest in the land and improvements to the extent taxable as determined by the Municipal Assessor.

## **ARTICLE III RESTRICTIONS UPON USE OF SUBJECT PROPERTY**

### **Section 3.1 Lessee's Obligations as to Construction, Maintenance, Repair and Safety**

(a) Except as otherwise provided in this Lease, Lessee acknowledges the leasehold is in an "as is" condition. At the sole cost and expense of Lessee and in compliance with all legal requirements, and subject to Section 3.2, Lessee may purchase, construct, develop, repair, transfer to the Subject Property, and/or maintain any improvements, personal property, fixtures, and other items on the Subject Property in a first-class manner using materials of good quality.

Lessor shall maintain the Subject Property and any Lessor provided equipment. Lessor reserves the right to expand or modify the Subject Property. In that event, Lessor and Lessee will work together to complete such expansion or modification in a manner that minimizes disruption to Lessee's use of the Subject Property. Some anticipated disruptions could be interruption in utilities (e.g. power, water), and operational disturbances from noise, dust and other construction activities.

(b) Lessee acknowledges that Lessor has made no representation or warranty with respect to Lessee's ability to obtain any permit, license, or approval.



(c) Lessee shall also use the Subject Property and any improvements placed on the Subject Property only for lawful uses and as specified in the Lease and only for permitted and approved conditional uses subject to the Sitka General Code, Title 22.

(d) Lessee shall confine its equipment, storage and operation to the Subject Property.

(e) Lessee shall not permit the accumulation of waste or refuse matter on the Subject Property, and Lessee shall not obstruct or permit the obstruction of the streets, sidewalks, access ways, or alleys adjoining the Subject Property, except as may be permitted by Lessor or other municipal authorities having jurisdiction. Lessee shall do all things necessary during the term of this Lease to remove any dangerous condition from time to time existing on the Subject Property as the result of the use by Lessee.

(f) Lessee may erect outdoor signage at its expense with the written permission of Lessor Building Official and the Public Works Director. The style, size and physical placement location of the sign will be approved on a case-by-case basis.

### **Section 3.2 Lessor's Approval of Certain Improvements or Alterations.**

Lessee shall not make or permit to be made any structural improvements or alteration of, addition to, or change in, structures and improvements, nor demolish all or any part of the structures or improvements without the prior written consent of Lessor, which consent shall not be unreasonably withheld. The phrase "structures and improvements" in the previous sentence includes water and wastewater systems and electrical systems. In requesting consent, Lessee shall comply with all applicable laws and ordinances, and shall submit to the Lessor's Public Works Director, or his or her written designee, detailed plans and specifications of proposed work, an explanation of the needs and reasons for the work, and a plan of full payment of the costs of the work. Lessor shall notify Lessee of its approval or objections no later than 30 days after receiving the information described in the previous sentence. In approving or objecting, Lessor shall be acting in its proprietary function and not its regulatory function, any such approval in this proprietary function does not relieve Lessee of any obligation to obey the law. Nothing in this Section shall be interpreted to prevent Lessee from removing at the termination of this Lease any improvements or personal property as described in Section 1.4.

### **Section 3.3 Rights of Access to Property**

(a) Lessor reserves for itself and any public utility company the right to access the Subject Property at all reasonable times in a reasonable manner for the purposes of opening, inspecting, repairing, replacing, reconstructing, maintaining, or servicing the public utilities, if any, located on the Subject Property, as well as for the purposes of constructing or installing new public utilities. Lessor also reserves for itself and the Alaska Department of Environmental Conservation the right to access the Subject Property at all reasonable times in a reasonable manner for the purposes of regulation and enforcement of this Lease. Lessor also reserves for itself the right to access the Subject Property at all reasonable times in a reasonable manner for the purposes of (1) inspection of all work being performed in connection with the construction of improvements; (2) showing Subject Property or exhibiting Subject Property in connection with renting or leasing Subject Property in a matter that will not unreasonably interfere with Lessee's business; and (3)

placing "For Sale" or "For Rent" signs on Subject Property. Lessee shall not charge for any of the access allowed in the situations described in this subsection.

(b) Lessee shall not construct any permanent improvements over or within the boundary lines of any easement for public utilities without receiving the written prior consent of Lessor and any applicable utility company.

(c) Lessee acknowledges that the Subject Property is or shall be subject to agreements for ingress and egress, utilities, parking, and maintenance. Lessee agrees that it shall comply with the terms of such cooperative agreements, in accordance with the terms of such agreements, those portions of such maintenance expenses that are attributable to the Subject Property, as more fully set forth therein.

### **Section 3.4 Additional Conditions of Lease.**

Lessee recognizes and shall cause all beneficiaries of Lessee and all permitted successors in interest in or to any part of the Subject Property to recognize that:

(a) Lessee will cooperate with Lessor and will notify Lessor of any maintenance deficiencies that require maintenance or repair. Lessee will be provided a 24 hour telephone number to notify Lessor of any event that requires immediate response by Lessor.

(b) Lease payments will be made in annual installments in advance in cash or by check, bank draft or money order made available to the City and Borough of Sitka, Alaska. Lease payments to be delivered or mailed to 100 Lincoln Street, Sitka, Alaska 99835.

(c) Lease payments shall become delinquent if not paid within ten (10) days after the due date. Delinquent payments are subject to a late charge of \$25 and interest accrued from the due date at 12% per annum.

(d) The charges and fees paid by Lessee to Lessor must be separated according to Lessor's accounting standards.

(e) Lessor will only invoice if Lease payments are delinquent. Lessor will only invoice if failure to make Lease payment within thirty (30) days of due date. Lessor, at its option, can terminate the Lease for Lessee's failure to make any delinquent payment within fifteen (15) days of mailing an invoice by Lessor to Lessee, and in accordance with this Lease.

(f) Lessee covenants and agrees that as it relates to use of the Subject Property, it will not, on the grounds of race, color or national origin, discriminate or permit discrimination against any person or group of person in any manner prohibited by Federal, State or local laws or regulations promulgated under such laws, and Lessee further grants Lessor the right to take such action to enforce such covenant as it deems necessary or as it is directed pursuant to any Federal, State or local laws or regulations.

(g) Lessor may, upon at least ten (10) days prior written notice to Lessee, temporarily suspend the supply of water, wastewater service, the supply of electric power, the use of pipelines, or the use

of the Improvements in order to perform routine maintenance and, in all events, subject to unavoidable delays. Such interruptions shall be of as short duration as necessary to perform such maintenance, and Lessor shall not be responsible for any such costs or expenses as a result of suspending such utilities.

(h) Lessee shall timely pay the Lessor Fire Marshal or Building Inspector fees and other building permit fees, and shall also timely file and pay all applicable property taxes and assessments. These include any Local Improvement District costs that may be assessed.

(i) Lessee shall be responsible for taking any measures that Lessee deems necessary to provide security for their property. Lessor is not responsible for theft or vandalism.

(j) Lessor sales tax applies to Rent. Sales tax rates, limits, exemptions, and exclusions are subject to change by Lessor Assembly.

(k) Lessee shall timely pay all other Lessor billings (i.e., utilities, taxes, etc.).

(l) Failure of Lessee to file and pay such Lessor taxes, and pay utilities, assessment payments, and all other Lessor billings, may subject this Lease to be terminated.

### **Section 3.5 Control of Rodents and Other Creatures on Subject Property.**

Lessee shall take reasonable affirmative measures to ensure that its operations do not attract to Subject Property any of the following creatures: rodents, vermin, insects, eagles, crows, ravens, seagulls, mink, otters, or bears.

## **ARTICLE IV UTILITY SERVICES AND RATES**

### **Section 4.1 Provision of Utility Services.**

Lessee will pay for utilities, if available.

### **Section 4.2 Rates for Utility Services Provided by Lessor.**

Utility rates charged by Lessor for utility services shall be those set forth in Sitka's Customer Service Policies and/or Sitka General Code. Lessee acknowledges the requirements of Section 9.4 as to utility lines. The Sitka Assembly may change utility rates from time to time by amending the Customer Service Policies and/or Sitka General Code.

### **Section 4.3 Lessee to Pay for Utility Services.**

Lessee will pay, or cause to be paid, all proper charges for any of the following, if available: electricity and solid waste; sewer and water; and for all other public or private utility services, which shall be used by or supplied to the Subject Property at any time during the Term of this Lease. In the event that any charge, cost, or expense for any of the above-mentioned utility services or for any of the other above-mentioned services shall not be paid when due and payable, Lessor shall have the right, but shall not be obligated, to pay it, with the understanding that amounts paid by Lessor shall constitute additional Rent due and payable under this Lease, and shall be repaid to Lessor by Lessee immediately on rendition of a bill by Lessor. Interest at the highest rate allowable by law shall be added as a charge for unpaid utility bills paid by Lessor on behalf of Lessee. Lessor

reserves the right to suspend utility services if Lessee does not pay for utility services. Failure to timely pay utility services may also result in Lessor terminating this Lease.

#### **Section 4.4 Lessor Not Liable for Failure of Utilities.**

Except to the extent that any such failure, injury, or other casualty is due to Lessor's negligence or breach of any obligation under this Lease, Lessor shall not be liable for any failure of water supply, sewer, or electric current, or for any injury or damages to person or property caused by or resulting from any natural disaster, natural condition, gasoline, oil, steam, gas, electricity, or hurricane, tornado, flood, wind or similar storms or disturbances, or water, rain, or snows which may leak or flow from the street, or the Subject Property, or leakage of gasoline or gas from pipes, sewer, or plumbing works or from any other place. Lessor shall not be held responsible or liable for any claim or action due to or arising from any suspension of operation, breakage, unavoidable accident or injury of any kind occurring to, or caused by the sewer mains by an act of God or Nature, beyond Lessor's control, or caused by the elements, strikes, riots, or a terrorist or terrorists.

#### **Section 4.5. Requirement Regarding Potable Water Services.**

All potable water services will be metered and protected by approved backflow prevention in accordance with Customer Service Policies and/or Sitka General Code.

### **ARTICLE V LIABILITY**

#### **Section 5.1 Limits on Lessor Liability Limitation.**

Lessee agrees to indemnify, defend, and hold harmless Lessor against and from any and all claims by or on behalf of any person, firm, or entity arising, other than due to acts or omissions of Lessor, from the conduct or management of or from any work or thing whatsoever done in or about the Subject Property and structures and improvements, including liability arising from products produced on the property. Lessee also agrees to indemnify, defend, and save Lessor harmless against and from any and all claims and damages arising, other than due to acts or omissions of Lessor, during the term of this Lease from: (a) any condition of the Subject Property or improvements placed on it by Lessee; (b) any breach or default on the part of Lessee regarding any act or duty to be performed by Lessee pursuant to the terms of this Lease; and (c) any act or negligence of Lessee or any of its agents, contractors, servants, employees or licensees. Lessee agrees to indemnify, defend, and hold harmless Lessor from and against all costs, counsel and legal fees, expenses, and liabilities incurred, other than due to acts or omissions of Lessor, in any claim or action or proceeding brought asserting claims of or asserting damages for any alleged act, negligence, omission, conduct, management, work, thing, breach, default, accident, injury, or damage described in the previous two sentences. The above agreements of indemnity are in addition to and not by way of limitation of any other covenants in this Lease to indemnify or compensate Lessor. The agreements of indemnity by Lessee do not apply to any claims of damage arising out of the failure of Lessor to perform acts or render services in its municipal capacity.

#### **Section 5.2 Limits on Lessee Liability.**

Except to the extent of liabilities arising from Lessee's acts or omissions, Lessor indemnifies, defends, and holds Lessee harmless for liabilities to the extent that they were incurred by reason of conditions existing on the site as of the date of execution of this Lease or by reasons of Lessor's acts or omissions. Lessor also agrees to indemnify, defend, and save Lessee harmless against and

from any and all claims and damages arising, other than due to acts or omissions of Lessee, during the term of this Lease from (a) any condition of the Subject Property or improvements placed on it; (b) any breach or default on the part of Lessor regarding any act or duty to be performed by Lessor pursuant to the terms of the Lease; and (c) any act or negligence of Lessor or any of its agents, contractors, servants, employees, or licensees. Lessor agrees to indemnify, defend, and save harmless Lessee from and against all costs, counsel and legal fees, expenses, and liabilities incurred, other than due to acts or omissions of Lessee, in any claim or action or proceeding brought asserting claims of or asserting damages for any alleged act, negligence, omission, conduct, management, work, thing, breach, default, accident, injury, or damage described in the previous two sentences. The above agreements are in addition to and not by way of limitation of any other covenants in this Lease to indemnify or compensate Lessee.

### **Section 5.3 Reimbursement of Costs of Obtaining Possession.**

Each Party agrees to pay and to indemnify the other Party prevailing in any dispute under this Lease against, all costs and charges, including but not limited to, full reasonable counsel and legal fees lawfully and reasonably incurred in enforcing any provision of this Lease including obtaining possession of the Subject Property and establishing Lessor's title free and clear of this Lease upon expiration or earlier termination of this Lease.

## **GENERAL PROVISIONS**

### **ARTICLE VI DEFINITIONS**

#### **Section 6.1 Defined Terms.**

For the purposes of this Lease, the following words shall have the meanings attributed to them in this Section:

- (a) "Event of Default" means the occurrence of any action specified in Section 14.1.
- (b) "Imposition" means all of the taxes, assessments, fees, utility rates or charges, levies and other governmental charges, levied or assessed against the Subject Property; any part of the Subject Property, or any right or interest or any rent, taxes and income received, including sales taxes on rent.
- (c) "Improvements" or "improvements" means all buildings, structures and improvements of any nature now or in the future located upon the Subject Property, as well as all apparatus and equipment necessary for the complete and comfortable use, occupancy, enjoyment and operation of the Subject Property, including fittings, appliances, machinery, garage equipment, heating equipment, lighting equipment, cooling equipment, air conditioning and ventilating equipment, wiring, controls, communications equipment, plumbing, switchboards, antennae, floor coverings, refrigerating equipment, hot water heating and all other appliances and equipment; excepting only in each case articles of personal property appurtenances and fixtures (including trade fixtures) owned by Lessee, sublessees, or others, which can be removed without defacing or materially injuring the improvements remaining on the Subject Property, with the portion of the Subject Property from which such items are removed being returned to a condition at least as good as that existing on the date of this Lease.

(d) "Personal Property" means tangible personal property owned or leased and used by Lessee or any sublessee of Lessee, in connection with and located upon the Subject Property.

(e) "Premises" means the "Subject Property."

(f) "Rent" means the lease rate, which is the amount Lessee periodically owes and is obligated to pay Lessor as lease payments under this Lease for the use of the Subject Property.

(g) "Subject Property" is the area leased as shown on Exhibit A.

(h) "Sublessee" means any sublessee, concessionaire, licensee, or occupant of space in or on the Subject Property holding by or through Lessee; the term "lease" shall mean any lease, license, concession or other agreement for the use and occupancy of any part of the Subject Property made by any Person holding by or through Lessee, which has been approved by Lessor Assembly.

(i) "Term" means the period of time Lessee rents or leases the Subject Property from Lessor.

## **ARTICLE VII INSURANCE**

### **Section 7.1 Insurance**

Lessee shall have and maintain property damage and comprehensive general liability insurance in the amount of one million dollars (\$1,000,000), including leasehold improvements. Lessor shall be named as an additional insured. Additionally, Lessee shall have the statutory amount of any Worker's Compensation insurance.

### **Section 7.2 Notification of Claim, Loss, or Adjustment**

Lessee shall advise Lessor of any claim, loss, adjustment, or negotiations and settlements involving any loss on the Subject Property under all policies of the character described in Section 7.1.

### **Section 7.3 Waiver of Subrogation**

The Party insured (or so required) releases the other Party from any liability the other Party may have on account of loss, cost, damage or expense to the extent of any amount recoverable by reason of insurance and waives any right of subrogation which might otherwise exist in or accrue to any person on account of the following circumstances: (i) any loss, cost, damage or expense resulting from fire, explosion or any other casualty or occurrence is incurred by either of the Parties to this Lease, or anyone claiming under it in connection with the Subject Property or improvements; and (ii) the Party is then covered in whole or in part by insurance with respect to loss, cost, damage or expense or is required under this Lease to be insured. The release of liability and waiver of the right of subrogation shall not be operative in any case where the effect is to invalidate the insurance coverage or increase its cost. In the case of increased cost, the other Party shall have the right, within thirty (30) days following written notice, to pay the increased cost keeping the release and waiver in full force and effect.



## **ARTICLE VIII RESTRICTIONS REGARDING ASSIGNMENT, LEASES, AND TRANSFERS OF SUBJECT PROPERTY**

### **Section 8.1 Lessee Without Power to Assign, Lease, or Encumber Subject Property.**

Lessee has no power without Lessor Assembly approval under this Lease to assign the Lease. Lessee has no power under this Lease to transfer the Subject Property. Lessee has no power to encumber Subject Property or pledge its interest in Subject Property as collateral for a loan or mortgage, or allow any liens to be filed against the Subject Property. Any such actions under this section may cause termination of the Lease.

### **Section 8.2 Limitations on Leases.**

Lessee shall not sublease the Subject Property or any portion of it without the prior written approval of Lessor Assembly. All subleases entered into demising all or any part of the Improvements or the Subject Property shall be expressly subject and subordinate to this Lease. Lessor's consent to a sublease of the Subject Property shall not release Lessee from its obligations under the Lease. Lessor's consent to a sublease shall not be deemed to give any consent to any subsequent subletting.

## **ARTICLE IX USE AND PROTECTION OF THE SUBJECT PROPERTY**

### **Section 9.1 Property As Is - Repairs.**

Lessee acknowledges that it has examined the Subject Property and the present improvements including any public improvements presently located there, and knows the condition of them, and accepts them in their present condition without any representations or warranties of any kind or nature whatsoever by Lessor as to their condition or as to the use or occupancy which may be made of them. Lessee assumes the sole responsibility for the condition of the improvements located on the Subject Property. The foregoing shall not be deemed to relieve Lessor of its general municipal obligations, or of its obligations under Section 3.1 above.

### **Section 9.2 Compliance with Laws.**

Lessee shall throughout any term of this Lease, at Lessee's sole expense, promptly comply with all the laws and ordinances and the orders, rules, regulations, and requirements of all federal, state, and municipal governments and appropriate departments, commissions, boards, and officers and all other legal requirements that may be applicable to the Subject Property and its use. Nothing in the foregoing sentence shall be deemed to relieve Lessee of its general obligations to Lessor in its municipal capacity.

### **Section 9.3 Notification of Lessor's Public Works Director of Discovery of Contamination.**

Lessee shall promptly notify Lessor's Public Works Director within 24 hours if any contaminated soils or other contaminated materials that require special handling are encountered during construction or other activities.

### **Section 9.4 Use of Utility Lines.**

Lessee shall connect or otherwise discharge to such utility lines as approved by the Lessor's Public Works Director and/or Electric Department, and shall obtain any permits and comply with any

conditions specified by the Lessor's Public Works Director and/or Electric Department for such connections.

### **Section 9.5 Permits and Approvals for Activities.**

Lessee shall be responsible for obtaining all necessary permits and approvals, including food processing, for its activities unless otherwise specifically allowed by Lessor. Not less than ten (10) days in advance of applying for permits to any public entity other than Lessor, Lessee shall provide copies of all permit applications and associated plans and specifications to Lessor's Public Works Director to facilitate review by departments of Lessor. Lessor is not obligated to comment on the permit applications and plans, and the result of any review by Lessor does not affect Lessee's obligation to comply with any applicable laws.

## **ARTICLE X LESSOR'S RIGHT TO PERFORM LESSEE'S COVENANTS; REIMBURSEMENT OF LESSOR FOR AMOUNTS SO EXPENDED**

### **Section 10.1 Performance of Lessee's Covenants To Pay Money.**

Lessee covenants that if it shall at any time default resulting in the Lease being in a condition of default as described in Article XIV or shall fail to timely make any other payment (other than Rent), and the failure shall continue for ten (10) days after written notice to Lessee, then Lessor may, but shall not be obligated so to do, and without further notice to or demand upon Lessee and without releasing Lessee from any obligations of Lessee under this Lease, make any other payment in a manner and extent that Lessor may deem desirable.

### **Section 10.2 Lessor's Right To Cure Lessee's Default.**

If there is a default involving the failure of Lessee to keep the Subject Property in good condition and repair in accordance with the provisions of this Lease, to make any necessary renewals or replacements or to remove any dangerous condition in accordance with the requirements of this Lease or to take any other action required by the terms of this Lease, then Lessor shall have the right, but shall not be required, to make good any default of Lessee. Lessor shall not in any event be liable for inconvenience, annoyance, disturbance, loss of business, or other damage of or to Lessee by reason of bringing materials, supplies and equipment into or through the building during the course of the work required to be done to make good such default. The obligations of Lessee under this Lease shall remain unaffected by such work, provided that Lessor uses reasonable care under the circumstances prevailing to avoid unnecessary inconvenience, annoyance, disturbance, loss of business, or other damage to Lessee.

### **Section 10.3 Reimbursement of Lessor and Lessee.**

All sums advanced by Lessor pursuant to this Article and all necessary and incidental costs, expenses and attorney's fees in connection with the performance of any acts, together with interest at the highest rate of interest allowed by law from the date of the making of advancements, shall be promptly payable to Lessor by Lessee in the respective amounts so advanced. This reimbursement shall be made on demand, or at the option of Lessor, may be added to any Rent then due or becoming due under this Lease. Lessee covenants to pay the sum or sums with interest. Lessor shall have, in addition to any other right or remedies, the same rights and remedies in the event of the nonpayment by Lessee as in the case of default by Lessee in the payment of any installment of Rent.

Conversely, Lessee shall be entitled to receive from Lessor prompt payment or reimbursement on any sums due and owing from Lessor to Lessee, together with interest at the highest rate allowed by law. However, nothing contained in this Lease shall entitle Lessee to withhold any Rent due to Lessor or to offset or credit any sums against rent, except with respect to unpaid Rent due from Lessor to Lessee under any sublease of Subject Property.

## **ARTICLE XI OTHER COVENANTS AND CONDITIONS**

**Section 11.1 Covenant of Quiet Enjoyment.** As long as Lessee performs all of its obligations under this Lease and is not in an Event of Default, Lessee shall peaceably and quietly hold and enjoy the Property for the Term of this Lease and will not be disturbed by Lessor, or by anyone claiming by, through, or under Lessor.

**Section 11.2 Condemnation.** If all or a substantial part of the Property should be taken under the power of eminent domain, or by a purchase in lieu thereof, by a public, or quasi-public entity, the Rent payable by Lessee shall be proportionately reduced on an equitable basis following the taking and Lessee may terminate this Lease in its discretion. Otherwise, this Lease shall continue in full force and effect and the Rent shall be equitably reduced based upon the reduction in the value of the Property to Lessee. All compensation for the taking shall belong exclusively to Lessor; provided, however, that Lessee shall be entitled to an award for Lessee's moving expenses or other incidental costs incurred by Lessee as a result of the condemnation.

## **ARTICLE XII MECHANIC'S LIENS**

### **Section 12.1 Discharge of Mechanics' Liens.**

Lessee shall neither suffer nor permit any mechanics' liens to be filed against the title to the Subject Property, nor against Lessee's interest in the Subject Property, nor against the improvements by reason of work, labor, services or materials supplied or claimed to have been supplied to Lessee or anyone having a right to possession of the Subject Property or Improvements as a result of an agreement with or the assent of Lessee. If any mechanics' lien shall be filed against the Subject Property, including the Improvements, Lessee shall cause it to be discharged of record within 30 days after the date that Lessee has knowledge of its filing. Failure to comply may subject the Lease to be terminated.

## **ARTICLE XIII LIEN FOR RENT AND OTHER CHARGES**

### **Section 13.1 Lien for Rent.**

The whole amount of the Rent and each and every installment, and the amount of all taxes, assessments, utility payments, insurance premiums and other charges, fees and impositions paid by Lessor under the provisions of this Lease, and all costs, attorney's fees and other expenses which may be incurred by Lessor in enforcing the provisions of this Lease or on account of any delinquency of Lessee in carrying out any of the provisions of this Lease, shall be and they are declared to constitute a valid and prior lien against property of Lessee, except the Subject Property, and may be enforced by law and equitable remedies, including the appointment of a receiver.

## **ARTICLE XIV DEFAULT PROVISIONS**

### **Section 14.1 Events of Default.**

Each of the following events is defined as an "Event of Default":

- (a) Failure of Lessee to pay any installment of Rent, or any other payments or deposits of money, or furnish receipts for deposits as required, when due and the continuance of the failure for a period of fifteen (15) days after notice in writing from Lessor to Lessee.
- (b) Failure of Lessee to perform any of the other covenants, conditions and agreements under this Lease, including filing tax forms and/or payment of taxes, fees, utilities, and the continuance of failure for a period of thirty (30) days after Lessor's notice in writing. The notice shall specify the respects in which Lessor contends that Lessee has failed to perform any of the covenants, conditions and agreements. With respect to any default which cannot be cured within thirty (30) days, Lessee, or any person holding by, through or under Lessee, in good faith, promptly after receipt of written notice, shall have commenced and shall continue diligently and reasonably to prosecute all action necessary to cure the default within an additional sixty (60) days.
- (c) The filing of an application by Lessee (the term, for this purpose, to include any approved transferee other than a sublessee of Lessee's interest in this Lease): (i) for a consent to the appointment of a receiver, trustee or liquidator of itself or all its assets; (ii) of a voluntary petition in bankruptcy or the filing of a pleading in any court of record admitting in writing of its inability to pay its debts as they come due; (iii) of a general assignment for the benefit of creditors; or (iv) of an answer admitting the material allegations of, or its consenting to, or defaulting in answering, a petition filed against it in any bankruptcy proceeding.
- (d) The entry of an order, judgment or decree by any court of competent jurisdiction, adjudicating Lessee a bankrupt, or appointing a receiver, trustee or liquidator of it or of its assets, and this order, judgment or decree continuing unstayed and in effect for any period of sixty (60) consecutive days, or if this Lease is taken under a writ of execution.

### **Section 14.2 Assumption or Assignment of Lease to Bankruptcy Trustee.**

In the event that this Lease is assumed by or assigned to a trustee pursuant to the provisions of the Bankruptcy Reform Act of 1978 (referred to as "Bankruptcy Code") (11 U.S.C. § 101 et seq.), and the trustee shall cure any default under this Lease and shall provide adequate assurances of future performance of this Lease as are required by the Bankruptcy Code (including but not limited to, the requirement of Code § 365(b)(1)) (referred to as "Adequate Assurances"), and if the trustee does not cure such defaults and provide such adequate assurances under the Bankruptcy Code within the applicable time periods provided by the Bankruptcy Code, then this Lease shall be deemed rejected automatically and Lessor shall have the right immediately to possession of the Subject Property immediately and shall be entitled to all remedies provided by the Bankruptcy Code for damages for breach or termination of this Lease.

### **Section 14.3 Remedies in Event of Default.**

Lessor may treat any one or more of the Events of Default as a breach of this Lease. At its option, by serving written notice on Lessee and each Secured Party and Leasehold Mortgagee of whom

Lessor has notice (such notice not to be effective unless served on each such person) of the Event of Default, Lessor shall have, in addition to other remedies provided by law, one or more of the following remedies:

(a) Lessor may terminate this Lease. In such an event, Lessor may repossess the entire Subject Property and Improvements, and be entitled also to recover as damages a sum of money equal to the value as of the date of termination of this Lease, of the Rent due from Lessee for the balance of the stated term of this Lease, and any other sum of money and damages due under the terms of this Lease to Lessor. Any personal property not removed after such termination shall be addressed as provided for in Section 1.4 above.

(b) Lessor may terminate Lessee's right of possession and may repossess the entire Subject Property and Improvements by forcible entry and detainer suit or otherwise, without demand or notice of any kind to Lessee (except as above expressly provided for) and without terminating this Lease. In such event, Lessor may, but shall be under no obligation to do so, relet all or any part of the Subject Property for rent and upon terms as shall be satisfactory in the judgment reasonably exercised by Lessor (including the right to relet the Subject Property for a term greater or lesser than that remaining under the stated term of this Lease). For the purpose of reletting, Lessor may make any repairs, changes, alterations or additions in or to the Subject Property and Improvements that may be reasonably necessary or convenient in Lessor's judgment reasonably exercised. If Lessor shall be unable, after a reasonable effort to do so, to relet the Subject Property, or if the Subject Property and building are relet and a sufficient sum shall not be realized from reletting after paying all of the costs and expenses of repairs, change, alterations and additions and the expense of reletting and the collection of the Rent accruing from it, to satisfy the Rent above provided to be paid, then Lessee shall pay to Lessor as damages a sum equal to the amount of the Rent reserved in this Lease for the period or periods as and when payable pursuant to this Lease. If the Subject Property or any part of it has been relet, Lessee shall satisfy and pay any deficiency upon demand from time to time. Lessee acknowledges that Lessor may file suit to recover any sums falling due under the terms of this section from time to time, and that any suit or recovery of any portion due Lessee shall be no defense to any subsequent action brought for any amount not reduced to judgment in favor of Lessor. Any personal property not removed after such termination shall be addressed as provided for in Section 1.4 above.

(c) In the event of any breach or threatened breach by Lessee of any of the terms, covenants, agreements, provisions or conditions in this Lease, Lessor shall have the right to invoke any right and remedy allowed at law or in equity or by statute or otherwise as through reentry, summary proceedings, and other remedies not specifically provided for in this Lease.

(d) Upon the termination of this Lease, or upon the termination of Lessee's right of possession, whether by lapse of time or at the option of Lessor, Lessee will at once surrender possession of the Subject Property and dispose of personal property and Improvements as described in Section 1.4. If possession is not immediately surrendered, Lessor may reenter the Subject Property and Improvements and repossess itself of it as of its former estate and remove all persons and their personal property, without being deemed guilty of any manner of trespass or forcible entry or detainer. Lessor may at its option seek expedited consideration to obtain possession if Lessor

determines that the Lease has terminated as described in the first sentence of this paragraph, and Lessee agrees not to oppose such expedited consideration.

(e) In the event that Lessee shall fail to make any payment required to be made provided for in this Lease or defaults in the performance of any other covenant or agreement which Lessee is required to perform under this Lease during the period when work provided for in this Lease shall be in process or shall be required by the terms of this Lease to commence, Lessor may treat the default as a breach of this Lease and, in addition to the rights and remedies provided in this Article, but subject to the requirements of service of notice pursuant to this Lease, Lessor shall have the right to carry out or complete the work on behalf of Lessee without terminating this Lease.

#### **Section 14.4 Waivers and Surrenders To Be In Writing.**

No covenant or condition of this Lease shall be deemed to have been waived by Lessor unless the waiver be in writing, signed by Lessor, or Lessor's agent duly authorized in writing and shall apply only with respect to the particular act or matter to which the consent is given. It shall not relieve Lessee from the obligation, wherever required under this Lease, to obtain the consent of Lessor to any other act or matter.

### **ARTICLE XV LESSOR'S TITLE AND LIEN**

#### **Section 15.1 Lessor's Title and Lien Paramount.**

Lessor will hold title to the Subject Property.

#### **Section 15.2 Lessee Not To Encumber Lessor's Interest.**

Lessee shall have no right or power to and shall not in any way encumber the title of Lessor regarding the Subject Property. The fee-simple estate of Lessor in the Subject Property shall not be in any way subject to any claim by way of lien or otherwise, whether claimed by operation of law or by virtue of any express or implied lease or contract or other instrument made by Lessee. Lessee's interest in the Improvements shall in all respects be subject to the paramount rights of Lessor in the Subject Property.

### **ARTICLE XVI REMEDIES CUMULATIVE**

#### **Section 16.1 Remedies Cumulative.**

No remedy conferred upon or reserved to Lessor shall be considered exclusive of any other remedy, but shall be cumulative and shall be in addition to every other remedy given under this Lease or existing at law or in equity or by statute. Every power and remedy given by this Lease to Lessor may be exercised from time to time and as often as occasion may arise or as may be deemed expedient by Lessor. No delay or omission of Lessor to exercise any right or power arising from any default shall impair any right or power, nor shall it be construed to be a waiver of any default or any acquiescence in it.

#### **Section 16.2 Waiver of Remedies Not To Be Inferred.**

No waiver of any breach of any of the covenants or conditions of this Lease shall be construed to be a waiver of any other breach or to be a waiver of, acquiescence in, or consent to any further or succeeding breach of it or similar covenant or condition.



**Section 16.3 Right to Terminate Not Waived.**

Neither the rights given to receive, sue for or distrain from any Rent, moneys or other payments, or to enforce any of the terms of this Lease, or to prevent the breach or nonobservance of it, nor the exercise of any right or of any other right or remedy shall in any way impair or toll the right or power of Lessor to declare ended the term granted and to terminate this Lease because of any event of default.

**ARTICLE XVII SURRENDER AND HOLDING OVER****Section 17.1 Surrender at End of Term.**

On the last day of the last Lease year of the original Term, or on the earlier termination of the Term, Lessee shall peaceably and quietly leave, surrender and deliver the entire Subject Property to Lessor, subject to the provisions of Section 1.4, in good repair, order, and condition, reasonable use, wear and tear excepted, free and clear of any and all mortgages, liens, encumbrances, and claims. At the time of the surrender, Lessee shall also surrender any and all security deposits and rent advances of Sublessees to the extent of any amounts owing from Lessee to Lessor. If the Subject Property is not so surrendered, Lessee shall repay Lessor for all expenses which Lessor shall incur by reason of it, and in addition, Lessee shall indemnify, defend and hold harmless Lessor from and against all claims made by any succeeding Lessee against Lessor, founded upon delay occasioned by the failure of Lessee to surrender the Subject Property.

**Section 17.2 Rights Upon Holding Over.**

At the termination of this Lease, by lapse of time or otherwise, Lessee shall yield up immediately possession of the Subject Property to Lessor and failing to do so agrees at the option of Lessor, to pay to Lessor for the whole time such possession is withheld, a sum per day equal to one hundred and seventy-five percent (175%) times 1/30th of the aggregate of the Rent paid or payable to Lessor during the last month of the term of the Lease. The provisions of this Article shall not be held to be a waiver by Lessor of any right or reentry as set forth in this Lease, nor shall the receipt of a sum, or any other act in apparent affirmance of the tenancy, operate as a waiver of the right to terminate this Lease and the Term granted for the period still unexpired for any breach of Lessee under this Lease.

**ARTICLE XVIII MODIFICATION****Section 18.1 Modification.**

None of the covenants, terms or conditions of this Lease to be kept and performed by either Party to this Lease shall in any manner be waived, modified, changed or abandoned except by a written instrument duly signed, acknowledged, and delivered by both Lessor and Lessee.

**ARTICLE XIX INVALIDITY OF PARTICULAR PROVISIONS****Section 19.1 Invalidity of Provisions.**

If any provision of this Lease or the application of it to any person or circumstances shall to any extent be invalid or unenforceable, the remainder of this Lease, or the application of such provision to persons or circumstance other than those as to which it is invalid or unenforceable, shall not be

affected, and each provision of this Lease shall be valid and be enforced to the fullest extent permitted by law.

## **ARTICLE XX APPLICABLE LAW AND VENUE**

### **Section 20.1 Applicable Law.**

This Lease shall be construed and enforced in accordance with the laws of the State of Alaska. The forum and venue for any action seeking to interpret, construe, or enforce this Lease shall be only in the Superior Court for the State of Alaska at Sitka, Alaska.

## **ARTICLE XXI NOTICES**

### **Section 21.1 Manner of Mailing Notices.**

In every case where under any of the provisions of this Lease or otherwise it shall or may become necessary or desirable to make or give any declaration or notice of any kind to Lessor or Lessee, it shall be sufficient if a copy of any declaration or notice is sent by United States Postal Service, postage prepaid, return receipt requested, addressed: If to Lessor at: Municipal Administrator, City and Borough of Sitka, Alaska, of 100 Lincoln Street, Sitka, Alaska 99835, with a copy to: Municipal Clerk at address listed above; and if to Lessee, at: the address set out in the Preamble. Each party from time to time may change its address for purposes of receiving declarations or notices by giving written notice of the changed address, to become effective seven (7) days following the giving of notice.

### **Section 21.2 Notice to Leasehold Mortgagee and Secured Parties.**

Lessor shall provide each Leasehold Mortgagee and Secured Party, who has so requested, copies of all notices from Lessor to Lessee relating to existing or potential default under, or other noncompliance with the terms of this Lease. All notices, demands or requests which may be required to be given by Lessor or Lessee to any Leasehold Mortgagee and Secured Parties shall be sent in writing, by United States Postal Service, registered or certified mail or express mail, postage prepaid, addressed to the Leasehold Mortgagee at a place as the Leasehold Mortgagee may from time to time designate in a written notice to Lessor and Lessee.

### **Section 21.3 Sufficiency of Service.**

Service of any demand or notice as in this Article provided shall be sufficient for all purposes.

### **Section 21.4 When Notice Deemed Given or Received.**

Whenever a notice is required by this Lease to be given by any Party to the other Party or by any Party to a Leasehold Mortgagee, the notice shall be considered as having been given when a registered or certified notice is placed in the United States Post Office mail as provided by this Article. It shall be deemed received on the third business day thereafter. For all purposes under this Lease of starting any time period after notice, the time period shall be conclusively deemed to have commenced three (3) business days after the giving of notice, whether or not it is provided that a time period commences after notice is given or after notice is received.

## **ARTICLE XXII MISCELLANEOUS PROVISIONS**

### **Section 22.1 Captions.**

The captions of this Lease and the index preceding it are for convenience and reference only and in no way define, limit or describe the scope or intent of this Lease, nor in any way affect this Lease.

### **Section 22.2 Conditions and Covenants.**

All the provisions of this Lease shall be deemed and construed to be "conditions" as well as "covenants," as though the words specifically expressing or importing covenants and conditions were used in each separate provision.

### **Section 22.3 Entire Agreement.**

This Lease contains the entire agreement between the Parties and shall not be modified in any manner except by an instrument in writing executed by the Parties or their respective successors or assigns in interest.

### **Section 22.4 Time of Essence as to Covenants of Lease.**

Time is of the essence as to the covenants in this Lease.

## **ARTICLE XXIII COVENANTS TO BIND AND BENEFIT RESPECTIVE PARTIES AND TO RUN WITH THE SUBJECT PROPERTY**

### **Section 23.1 Covenants to Run with the Subject Property.**

All covenants, agreements, conditions and undertakings in this Lease shall extend and inure to the benefit of and be binding upon the successors and assigns of each of the Parties, the same as if they were in every case named and expressed, and they shall be construed as covenants running with the Subject Property. Wherever in this Lease reference is made to any of the Parties, it shall be held to include and apply to, wherever applicable, also the officers, directors, successors and assigns of each Party, the same as if in each and every case so expressed.

## **ARTICLE XXIV ADDITIONAL GENERAL PROVISIONS**

### **Section 24.1 Absence of Personal Liability.**

No member, official, or employee of Lessor shall be personally liable to Lessee, its successors and assigns, or anyone claiming by, through or under Lessee or any successor in interest to the Subject Property, in the event of any default or breach by Lessor or for any amount which may become due to Lessee, its successors and assigns, or any successor in interest to the Subject Property, or on any obligation under the terms of this Lease. No member, official, or employee of Lessee shall be personally liable to Lessor, its successors and assigns, or anyone claiming by, through, or under Lessor or any successor in interest to the Subject Property, in the event of any default or breach by Lessee or for any amount which become due to Lessor, its successors and assigns, or any successor in interest to the Subject Property, or on any obligation under the terms of this Lease.

**Section 24.2 Lease Only Effective As Against Lessor Upon Assembly Approval.**

This Lease is effective as against Lessor only upon the approval of such Lease by the Sitka Assembly.

**Section 24.3 Binding Effects and Attorneys Fees.**

This Lease shall be binding up and inure to the benefit of the respective successors and assigns of the Parties hereto. In the event of litigation over this Lease, the Parties agree that the prevailing party shall receive full reasonable attorney's fees.

**Section 24.4 Duplicate Originals.**

This Lease may be executed in any number of copies, each of which shall constitute an original of this Lease. The warranties, representations, agreements and undertakings shall not be deemed to have been made for the benefit of any person or entity, other than the Parties.

**Section 24.5 Declaration of Termination.**

With respect to Lessor's rights to obtain possession of the Subject Property or to revest title in itself with respect to the leasehold estate of Lessee in the Subject Property, Lessor shall have the right to institute such actions or proceedings as it may deem desirable to effectuate its rights including, without limitation, the right to execute and record or file with the Recorder of the Sitka Recording District, a written declaration of the termination of all rights and title of Lessee in the Subject Property, and the revesting of any title in Lessor as specifically provided in this Lease.

**Section 24.6 Authority.**

Lessor and Lessee represent to each other that each has, and has exercised, the required power and authority and has complied with all applicable legal requirements necessary to adopt, execute and deliver this Lease and perform its obligations. Both parties also represent that this Lease has been duly executed and delivered by each and constitutes a valid and binding obligation of each enforceable in accordance with its terms, conditions, and provisions.

**Section 24.7 Recordation.**

The parties agree that the Lease will be no be recorded. At the request of either party, the parties shall execute a memorandum of the Lease for recording purposes in lieu of recording this Lease in such form as many be satisfactory to the parties or their respective attorneys. Each party shall bear their own related expenses, including attorney fees. Lessor shall pay for all recording fees.

**[SIGNATURES AND ACKNOWLEDGEMENTS ON NEXT PAGE]**

**CITY AND BOROUGH OF SITKA, ALASKA**

\_\_\_\_\_  
Date

\_\_\_\_\_  
By: P. Keith Brady  
Its: Municipal Administrator

STATE OF ALASKA                    )  
  ) ss.  
FIRST JUDICIAL DISTRICT        )

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 2018, by P. Keith Brady, Municipal Administrator of the CITY AND BOROUGH OF SITKA, ALASKA, an Alaska home rule municipality, on behalf of the municipality.

\_\_\_\_\_  
Notary Public in and for the State of Alaska  
My commission expires: \_\_\_\_\_

**TRIDENT SEAFOODS CORPORATION**

\_\_\_\_\_  
Date

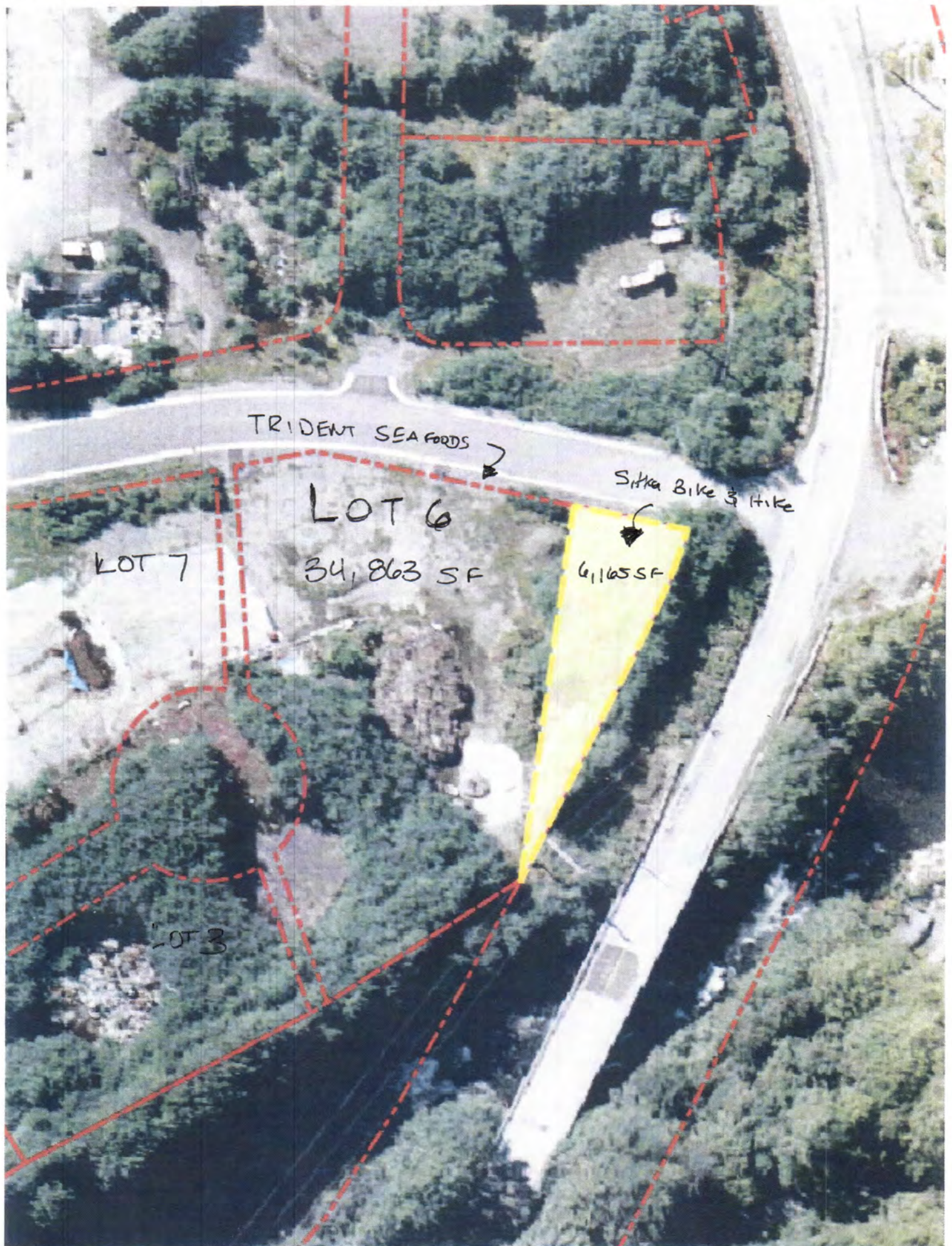
\_\_\_\_\_  
By: John Webby  
Its: Southeast Alaska General Manager

STATE OF ALASKA                    )  
  ) ss.  
FIRST JUDICIAL DISTRICT        )

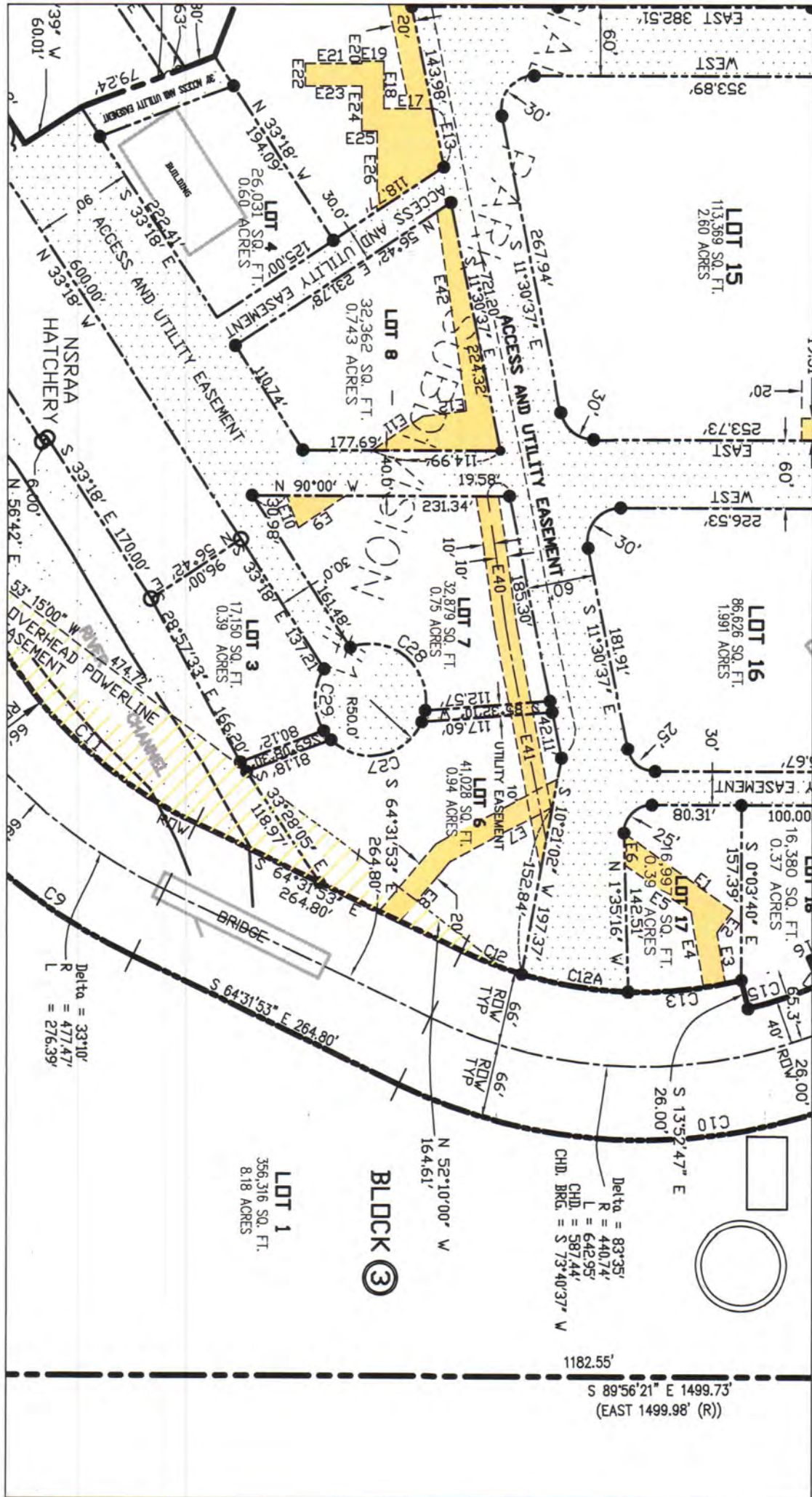
The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of June \_\_\_\_\_, 2018, by John Webby, Southeast Alaska General Manager for Trident Seafoods, Corporation, an Alaska corporation, on behalf of the corporation.

\_\_\_\_\_  
Notary Public in and for the State of Alaska  
My commission expires: \_\_\_\_\_









Department of Commerce, Community, and Economic Development  
**CORPORATIONS, BUSINESS & PROFESSIONAL  
LICENSING**

State of Alaska / Commerce / Corporations, Business, and Professional Licensing / Search & Database  
Download / Corporations / Entity Details

## ENTITY DETAILS

### Name(s)

Type	Name
Legal Name	TRIDENT SEAFOODS CORPORATION

**Entity Type:** Business Corporation

**Entity #:** 39760F

**Status:** Good Standing

**AK Formed Date:** 3/6/1987

**Duration/Expiration:** Perpetual

**Home State:** WASHINGTON

**Next Biennial Report Due:** 1/2/2019

**Entity Mailing Address:** 5303 SHILSHOLE AVE NW, SEATTLE, WA 98107

**Entity Physical Address:** 5303 SHILSHOLE AVE NW, SEATTLE, WA 98107

### Registered Agent

**Agent Name:** DWT Alaska Corp.

**Registered Mailing Address:** 188 W NORTHERN LIGHTS BLVD., SUITE 1100, ANCHORAGE, AK  
99503-3985

**Registered Physical Address:** 188 W NORTHERN LIGHTS BLVD., SUITE 1100, ANCHORAGE, AK  
99503-3985

### Officials

AK Entity #	Name	Titles	<input type="checkbox"/> Show Former
			Owned

AK Entity #	Name	Titles	Owned
	Allen Kimball	Vice President	
	Arne Ness	Director	
	Brant Rigby	Vice President	
	Buell Herzig	Director	
	Charles Bundrant	Director, Shareholder	79.58
	Estate of Kaare Ness	Shareholder	20.28
	James McManus	Director	
	Jeff Thompson	President	
	Jill Dulcich	Director	
	Joseph Bundrant, CEO	Director, President	
	Julie Bundrant Rhodes	Director	
	Leif Mannes	Director	
	Randy Furtner, CFO	Secretary	
	Stephen Rummel	Director	
	Steven Okerlund	Assistant Secretary	
	Thomas Moore	Treasurer	
	Victor Scheibert	President	

## Filed Documents

Date Filed	Type	Filing	Certificate
3/06/1987	Creation Filing	<a href="#">Click to View</a>	
1/03/1989	Biennial Report		
12/13/1990	Biennial Report		
2/29/1992	Biennial Report		
12/28/1992	Biennial Report		
1/25/1995	Biennial Report	<a href="#">Click to View</a>	
12/20/1996	Biennial Report	<a href="#">Click to View</a>	
12/28/1998	Biennial Report	<a href="#">Click to View</a>	
1/31/2001	Biennial Report	<a href="#">Click to View</a>	
11/14/2001	Merger	<a href="#">Click to View</a>	
5/09/2002	Entity Address Change	<a href="#">Click to View</a>	
2/01/2003	Biennial Report	<a href="#">Click to View</a>	
6/02/2003	Agent Change	<a href="#">Click to View</a>	
3/14/2005	Biennial Report	<a href="#">Click to View</a>	
12/18/2006	Survivor	<a href="#">Click to View</a>	<a href="#">Click to View</a>
12/20/2006	Biennial Report	<a href="#">Click to View</a>	
12/29/2006	Correction	<a href="#">Click to View</a>	<a href="#">Click to View</a>

Date Filed	Type	Filing	Certificate
12/26/2008	Biennial Report	<a href="#">Click to View</a>	
11/16/2010	Biennial Report	<a href="#">Click to View</a>	
3/15/2013	Biennial Report	<a href="#">Click to View</a>	
4/15/2013	Agent Change	<a href="#">Click to View</a>	
7/29/2013	Agent Change	<a href="#">Click to View</a>	
12/19/2014	Biennial Report	<a href="#">Click to View</a>	
10/22/2015	Certificate of Compliance		<a href="#">Click to View</a>
8/30/2016	Certificate of Compliance		<a href="#">Click to View</a>
12/28/2016	Biennial Report	<a href="#">Click to View</a>	

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THE STATE

of  
**ALASKA**

Department of Commerce, Community, and Economic Development  
Division of Corporations, Business, and Professional Licensing  
PO Box 110806, Juneau, AK 99811-0806  
(907) 465-2550 • Email: [corporations@alaska.gov](mailto:corporations@alaska.gov)  
Website: [Corporations.Alaska.gov](http://Corporations.Alaska.gov)

AK Entity #: 39760F  
Date Filed: 12/28/2016  
State of Alaska, DCCED

FOR DIVISION USE ONLY

## Business Corporation

### 2017 Biennial Report

For the period ending December 31, 2016

Web-12/28/2016 3:35:28 PM

- This report is due on January 02, 2017
- \$200.00 if postmarked before February 02, 2017
- \$247.50 if postmarked on or after February 02, 2017

**Entity Name:** TRIDENT SEAFOODS CORPORATION  
**Entity Number:** 39760F  
**Home Country:** UNITED STATES

**Home State/Province:** WASHINGTON

### Registered Agent

**Name:** DWT Alaska Corp.  
**Physical Address:** 188 W NORTHERN LIGHTS  
BLVD., SUITE 1100,  
ANCHORAGE, AK 99503-3985  
**Mailing Address:** 188 W NORTHERN LIGHTS  
BLVD., SUITE 1100,  
ANCHORAGE, AK 99503-3985

**Entity Physical Address:** 5303 SHILSHOLE AVE NW, SEATTLE, WA 98107

**Entity Mailing Address:** 5303 SHILSHOLE AVE NW, SEATTLE, WA 98107

**Please include all officials.** Check all titles that apply. Must use titles provided. Please include all officials of the foreign business corporation. The entity must also list any alien affiliates and those shareholders that hold 5% or more of the issued shares.

Name	Address	% Owned	Titles
Randy Furtner, CFO	5303 SHILSHOLE AVE NW, SEATTLE, WA 98107		Secretary
Allen Kimball	5303 SHILSHOLE AVE NW, SEATTLE, WA 98107		Vice President
Brant Rigby	5303 SHILSHOLE AVE NW, SEATTLE, WA 98107		Vice President
Arne Ness	5303 SHILSHOLE AVE NW, SEATTLE, WA 98107		Director
Victor Scheibert	5303 SHILSHOLE AVE NW, SEATTLE, WA 98107		President
Thomas Moore	5303 SHILSHOLE AVE NW, SEATTLE, WA 98107		Treasurer
Estate of Kaare Ness	5303 SHILSHOLE AVE NW, SEATTLE, WA 98107	20.28	Shareholder
Jeff Thompson	5303 SHILSHOLE AVE NW, SEATTLE, WA 98107		President
Buell Herzig	5303 SHILSHOLE AVE NW, SEATTLE, WA 98107		Director
Steven Okerlund	5303 SHILSHOLE AVE NW, SEATTLE, WA 98107		Assistant Secretary
Stephen Rummel	5303 SHILSHOLE AVE NW, SEATTLE, WA 98107		Director
James McManus	5303 SHILSHOLE AVE NW, SEATTLE, WA 98107		Director
Jill Dulcich	5303 SHILSHOLE AVE NW, SEATTLE, WA 98107		Director
Julie Bundrant Rhodes	5303 SHILSHOLE AVE NW, SEATTLE, WA 98107		Director
Leif Mannes	5303 SHILSHOLE AVE NW, SEATTLE, WA 98107		Director
Charles Bundrant	5303 SHILSHOLE AVE NW, SEATTLE, WA 98107	79.58	Director, Shareholder
Joseph Bundrant, CEO	5303 SHILSHOLE AVE NW, SEATTLE, WA 98107		Director, President

**Purpose:** COMMERCIAL FISHING

**NAICS Code:** 114111 - FINFISH FISHING

**New NAICS Code (optional):**

Complete the below stock information on record with the Department. You may not change your authorized shares with this form. An amendment is required. Fill in number of shares issued.

Class	Series	Authorized	Par Value	Amount Issued
Common	A	100000	\$0.01	95042
Common	B	100000	\$0.01	100000

I certify under penalty of perjury under the Uniform Electronic Transaction Act and the laws of the State of Alaska that the information provided in this application is true and correct, and further certify that by submitting this electronic filing I am contractually authorized by the Official(s) listed above to act on behalf of this entity.

**Name:** S. Hampshire







# **Gary Paxton Industrial Park (GPIP)**

## **Strategic Plan**

Adopted by the GPIP Board  
July 31, 2017

### **Introduction**

The GPIP Board developed this Strategic Plan at planning sessions held in Winter/Spring of 2017. The GPIP Board recognizes that multi-purpose dock and future infrastructure improvements within the park will influence the future development of the site.

### **Guiding principles**

1. Preserve public access and marshalling areas to the waterfront, as it is the most commercially viable waterfront left in Sitka.
2. Make lease, buy/sell or other land use decisions based on the mission of the Park – to create family wage jobs for Sitkans in a financially responsible manner.
3. Consistent with principles 1 & 2, identify and create a positive cash flows to the City from the operation of the Park.

### **Plan Priority Items**

The GPIP Board plans to address the following items. (Items are listed in random order)

❖ **Develop a Port Facility to accommodate the Maritime Industry.**

- Continue with development of multi-purpose dock.
- Develop a water access ramp in the northern portion of Lot 9A.
- Develop a tariff schedule to include fees for tideland and upland use.
- Designate and retain Lots 3, 7, 8, 9a, 9C, & 15 in public ownership, to be developed as uplands to support marine services sector and multi-purpose dock.
- Designate and promote Lot 6 for future private or public development to support maritime industry.
- Designate and utilize Lot 9b to support management of port facility.
- Research Utility Dock and adjacent uplands for further re-purpose or sale.
- Research additional development opportunities for tidelands seaward of GPIIP Uplands.
- Research if existing dolphins in the tidelands can be useful or need to be removed.
- Develop a marketing plan that presents the park to local, regional and national markets with a web-based advertising program, supplemented with other media as appropriate.
- Determine the MARSEC rules for fencing at the GPIIP.

❖ **Develop and Market remaining uplands outside of Port Facility**

- Advertise to sell or lease Lots 17, 16b, 19 and 20 in the industrial park.
- Establish access point for Lots 19 and 20.
- Release RFP for sale of the Administration Building lot.
- Remove area of GPIIP sign from Administration Building lot.
- Dispose of remaining rock at GPIIP by bringing interested parties together for discussion.

❖ **Market Sitka's Water Export Asset to the world**

- Continue to work with potential partners in exporting Sitka's water in Bulk.
- Continue to work with potential partners that wish to establish water bottling facilities in Sitka.
  - Identify property in vicinity of the park to locate water bottling facilities.
- Continue to research and track water export ventures around the globe.

- Investigate alternative methods of marketing water and water purchase agreements.
- Investigate additional infrastructure needed to transport, load, and off load water.

❖ **Research the development of a rock quarry in the Sawmill Cove vicinity.**

*This quarry would generate revenue for the City as well as provide less expensive rock for use on Park projects.*

- Market Lot 1 / blk 2 as a rock source and Lot 3 / blk3 as possible rock source.

❖ **Continue to pursue the development of a private marina in Herring Cove.**

❖ **Develop Exit Strategy for existing GPIIP Development Board.**

- Research different management concepts and entities.





## TRIDENT SEAFOODS CORPORATION

5303 Shilshole Ave NW, Seattle, WA 98107-4000 USA • (206) 783-3818 • Fax: (206) 782-7195  
Domestic Sales: (206) 783-3474 • Fax: (206) 782-7246  
Canned Sales: (206) 781-7606 • Fax: (206) 781-7604  
Export Sales: (206) 783-3818 • Fax: (206) 782-7195

May 8, 2018

Garry White,  
Executive Director  
Sitka Economic Development Association  
329 Harbor Drive, Suite 212  
Sitka, Alaska 99835

RE: Letter of Intent to Lease Lot 6, GPIIP

Dear Garry,

After reviewing the latest information from CBS on the value of Lot 6 at GPIIP, Trident Seafoods, Inc. desires to execute a lease agreement for Lot 6 minus the area being lease by Sitka Bike and Hike. The intended use, lease terms and improvements are in the proposal as follows:

1. **Landlord:** City and Borough of Sitka  
100 Lincoln Street  
Sitka, Alaska 99835
2. **Tenant:** Trident Seafood, Inc.  
5303 Shilshole Ave NW  
Seattle, WA 98107-4000
3. **Effective Date:** June 1, 2018
4. **Premises:** Lot 6 approximately 34,863 sq. ft. as is.
5. **Planned use of Premises:** Tenant shall use the premises for the following purpose: Staging and or storage of container van, equipment and fishing gear in service to our fisherman in our Southeast Salmon Seine fleet.
6. **Lease Terms:** 36 months
7. **Option:** Tenant shall have the option to extend the Lease term for one (1) period of 36 months or purchase Lot 6 (41,028 sq. ft.), to be exercised in writing no later than 90 calendar days prior to the expiration of the original lease term.
8. **Rent:** Tenant shall pay one (1) year's lease upon the execution of a lease agreement, thereafter yearly payments for the premises shall be paid on the 1st of June in consecutive years when presented with an invoice. Tenant shall pay the sum of \$ 10,000 for a year's lease. We understand your valuation of the property but the return on the value by SEDA seems to not be in line with other Boroughs in Southeast Alaska, such as Ketchikan, Wrangell and Petersburg. Those boroughs are between 4 to 5 percent return on the value of asset.

Alaska



Washington

Akutan • Anchorage • Chignik • Cordova • Dillingham • Dutch Harbor • Ketchikan  
Kodiak • Naknek • Petersburg • Sand Point • South Naknek • St. Paul • Wrangell

Kailua-Kona, HI • Motley, MN • Newport, OR




Anacortes • Bellingham • Everett  
Tacoma • Seattle

9. **Insurance Expense:** Tenant shall be responsible for maintaining property damage and comprehensive general liability insurance in the amount of \$1,000,000.00. Landlord will be named as an additional insured.
10. **Utilities:** Tenant shall pay for its own utilities including but not limited to water, sewer and electricity consumed within the Premises. Tenant shall be responsible for installation of utilities within the Premises and for all utility hook-up charges.
11. **Improvements to the Premises:** Tenant at the tenant's expense shall improve the premises to be more suitable to the tenant's planned use, subject to the Landlord's written approval. Improvements may include but not limited to removal of vegetation, grade lot, install fencing and bring in power.
12. **Nature of this Letter:** "This Letter of Intent is only a proposal that may or may not become part of a final agreement. The parties acknowledge that there is currently no agreement between them and no agreement will be in effect until both parties agree to and execute a subsequent contract. This letter of Intent does not impose any obligation on either party to negotiate in good faith. The parties may not rely on any promises or statements made outside this Letter of Intent or actions that are inconsistent with this paragraph. This paragraph supersedes all other conflicting language. The parties may withdraw from further negotiations at any time and for any reason. Each party is responsible for any costs it may incur arising out of the subject matter of this Letter of Intent

Thank you for your time in this matter and we look forward to discussing this further with you. Please feel free to call or email me with any comments or questions you may have regarding this matter.

Sincerely,



Lisa Terry  
Southeast Seine Fleet Support

Trident Seafoods Corporation  
5303 Shilshole Ave NW  
Seattle, WA 98107  
Office: 206-783-3818/Cell: 206-890-1764  
lterry@tridentseafoods.com



**Gary Paxton Industrial Park - Board of Directors Meeting  
May 10<sup>th</sup>, 2018 3:00pm SEDA Conference Room**

**A. CALL TO ORDER:** The Chair called the meeting to order at 3:00pm

**B. ROLL CALL**

**Members Present:** Scott Wager, Sheila Finkenbinder, Hugh Bevan, Wayne Unger, Dan Jones (tele-conference)

**Members Absent:** None

**City Representatives:** Keith Brady, Richard Wein

**Others Present:** Garry White, Rob Woolsey (Raven Radio), Shannon Haugland (Daily Sitka Sentinel), John Webby (Tele-conference), Lisa Terry (Tele-conference), Don Franklin (Tele-conference), Sarah Nelson.

**C. Review of Minutes – April 19<sup>th</sup>, 2018**

**MOTION:** M/S Finkenbinder/Bevan moved to accept the minutes of April 19<sup>th</sup>, 2018

**ACTION:** Motion PASSED 5/0 on a voice vote

**D. Correspondence & Other Information**

Financials in packet. No questions about it.

**E. Changes/Additions/Deletions to Agenda**

Move H-1 to end of meeting. No opposition.

**F. Reports**

**Executive Director**

**GPIP DOCK**

Mr. White informed the board that the GPIP dock looks good. It is open for public and the first tenant last month was NSRAA. It worked really smoothly. Worked with Harbor Department to develop birthing application. It was sent out and filled in. They had the time to meet and get set up. The Harbor Department met them out there and documented the size of the vessel and captured the moorage. Mr. White calculated the tariff based on birthing application, which was \$239.02. Bill was submitted to Stan at the Harbor Department and is being sent to finance.

Mr. Bevan asked if there was any feedback from the user on the rates.

Mr. Wagner: Moving more product may not make sense when you can do it for free other places in town.

Mr. Bevin: Sliding scale for quantity.

Mr. White suggested that the rates will need to be adjusted depending on comments from end users. He stated the example of Silver Bay moving some seine skiffs. Current tariff is \$7.03/ton and Mr. White wants to adjust it to meet various uses.

Mr. Bevan: suggested having a line item for seine skiffs.

Signs have been ordered.

Still waiting for ACS to install the phone line.

Security camera has been ordered. It is a dome type camera that can move and record.

Mr. White did a Raven Radio interview to promote the dock, to let the public know it is open.

AML did not have any issues moving the containers on the dock.

Mr. Unger commented that people should be able to call the Harbor to use the dock and not have to do the application process to get on the schedule. Mr. White said they will not refuse service. The hope is to have so much demand that people will have to plan ahead. The current process is four days.

Ms. Finkenbinder: When will we do the grand opening/ribbon cutting ceremony? After camera is in and signs are up.

### **GPIP ACCESS RAMP**

PND was selected to design, engineer, and permit that access ramp. Plan is to investigate the current ramp and area near the utility dock. Northline Seafoods has agreed to share all of its information on the existing ramp and meet with the consultant as well.

### **BULK WATER**

Mr. White has been meeting with Arctic Blue Waters. They agreed to the \$10,000 terms. The draft water purchase agreement is sent to legal to work on. Their 12 million gallon ship will take 30 hours to fill. This works with water delivery rate we have.

### **BOTTLED WATER**

Negotiations with the group out of Costa Rica. They are looking for a water source where the water is not taken from another use. Our water is high quality and carbon neutral. The bottles they will use decompose to paraffin wax at the end of their shelf life. This group is interested in coming and they have investors lined up. They will bottle here. Our water has the perfect PH of 6.9 which is ideal for high end coffee, tea, and water.

### **BULK ROCK**

Need to figure out what to do with 16b, 19, and 20. 19 is currently leased to Fortress of the Bear on a short term basis.

### **ADMINISTRATION BUILDING**

Invitation to bid on the Administration Building has missed the last few Assembly meetings. Brian Hansen is aware that he has not been meeting the expectation of the GPIP Board. Hopefully he will have it up this next Assembly meeting.

### **GREEN & GOLD DISTRIBUTORS**

City executed a contract. It is signed.

The \$100,000 transfer of funds from the raw water fund to the electrical fund was approved by the Assembly. Current Consultant are going over design assumptions now.

**G. Persons to Be Heard – none**

**I. New Business**

**1. Silver Bay Seafoods Lot 9c Lease Request**

Request from Silver Bay Seafoods to lease 10,000 square feet for camper trailers. We have done this for the past four years. It is a good short term lease.

**MOTION:** Bevan/Jones Motion to accept Silver Bay Seafoods lease proposal.

**ACTION:** Motion Passed 4/0

Yes: 4 – Bevan, Wagner, Jones, Finkenbinder

No: 0

Wayne Unger recused.

**2. Trident Seafoods Inc. Lot 6 Lease Request**

Requesting a portion of lot 6 to store fishing gear.

John Webby (telephone) looked at property as reassessed no issues with assessed value. Contention is that 9% is higher than they are used to seeing in like type situations & cities. Proposal to do 3 year lease with 3 year option for \$10,000 a year. Usage for storage of fishing gear.

Questions were asked by board members about if they are going to create jobs here with their use of that property and who will move the equipment. Mr. Webby answered that they plan to use local contractors to move equipment and a foray for Trident Seafoods to move into Sitka. Fishermen will spend more time and money in Sitka if they have facilities to support them.

Mr. Bevan does not support a 38% increase in rates. He thanked Trident for their interest in the industrial park and for the data points from other communities. His concern it that too much of the site will be used for storing fishing equipment. He agrees at 3 years, no extensions or options to purchase. If they put up a fence, it should not affect Michelle at Bike and Hike at all.

**MOTION: M/S Bevan/Jones** Moved to recommend the City and Borough of Sitka Assembly lease 34,860 square feet of Lot 6 to Trident Seafoods for a term of 3 years at a rate of \$14,120.00 annually, with no buying option and no extension.

Discussion:

- Mr. White, potential water bottling operation is interested in the property.
- Unsure of tying up property for 3 years.
- Marine services does includes storage of equipment.
- Depends what they will store for long term, seine skiffs and nets.

**FRIENDLY AMENDMENT:** Finkenbinder change it to a two year lease.

Bevan and Jones think three years is the correct term, friendly amendment not accepted.

**ACTION: Motion PASSED 5/0**

Yes: 5 – Finkenbinder, Jones, Bevan, Wagner, Unger.

**H. Unfinished Business**

**1. GPIIP Strategic Plan**

- Mr. White is working of getting the maps to the board. Remove the sign from Lot 23. Lot 6 easement, the fire line is dead. Clearing up any easement issues and will get new subdivision map. City has a map of the utilities and electrical.
- Starting to run out of property. Sawmill farm will get cleaned up and then that property will be available after the lien is released. The idea is to run out of land.
- South Korean group interested in doing a fish meal plant in Sitka. In contact with different fish processors, but are looking for a different kind of fish.
- How do we end this Board's existence? Average timeline is 20 years and 80% of development is from existing industry.
- Mr. Jones is in favor of a Marine Services Center. Get an outside company to manage the park.
- We need a crane on the dock. Need to find money for it.
- It would be nice to provide facilities – restrooms and showers.
- Mr. Bevan suggested closing the gate at night for safety.

**J. Adjournment: M/S Bevan/Finkenbinder moved to adjourn the meeting at 4:05pm**



# CITY AND BOROUGH OF SITKA

## Legislation Details

File #: 18-137 Version: 1 Name:  
Type: Item Status: AGENDA READY  
File created: 7/3/2018 In control: City and Borough Assembly  
On agenda: 7/10/2018 Final action:  
Title: Approve the proposed adjustments to the Gary Paxton Industrial Park Port Tariff No. 1  
Sponsors:  
Indexes:  
Code sections:  
Attachments: [Motion and Memo GPIP Port Dock Tariff.pdf](#)  
[Master Tariff 3-6-2018 FINAL Protected rev 2.pdf](#)

Date	Ver.	Action By	Action	Result
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## **POSSIBLE MOTION**

**I MOVE TO** approve, as recommended by the Gary Paxton Industrial Park Board, the proposed adjustments to the GPIP Port Tariff Fee Schedule No. 1.





329 Harbor Drive, Suite 212  
Sitka, AK 99835  
Phone: 907-747-2660

Monday, July 2, 2018

## MEMORANDUM

To: Keith Brady, CBS Administrator  
From: Garry White, Director  
Subject: GPIIP Port Tariff Fee Schedule Adjustment

### **Introduction**

The Gary Paxton Industrial Park (GPIIP) Board of Directors met on June 28<sup>th</sup>, 2018 and approved the following motion to adjust the GPIIP Port Tariff Fee Schedule:

**MOTION: M/S: Jones/Finkenbinder** Moved to recommend the City and Borough of Sitka Assembly approve to adjust the GPIIP Port Tariff Fee Schedule as presented by the GPIIP Director.

The GPIIP Director's proposed adjustments to the GPIIP Port Tariff Fee Schedule are listed below.

### **GPIIP Port Tariff**

A Port Tariff is a document that contains published charges, rules, and requirements of the port. The Port Tariff is an implied contract that allows for rapid arrangements without the need for complicated agreements for use of the facility.

The attached Gary Paxton Industrial Park Port Tariff #1 was drafted, with input by the GPIIP Director and GPIIP Board, by Parrish, Blessing, & Associates Inc. (PBA), a regulatory and economics consulting firm from Anchorage. PBA has experience in port tariff development having worked with the Port of Alaska (formerly port of Anchorage) on its port tariff development and financial management.

The GPIIP Port is a "landlord" Port, which means that the GPIIP will charge users for real estate and dock use and are responsible for maintenance, management and upkeep. The GPIIP Port Tariff covers all properties of the GPIIP uplands and tidelands.

The GPIIP Port Tariff covers general rules and regulations for use of the port. Additionally, the tariff covers the schedule of charges for use of the port, including docking, wharfage, etc...

The GPIIP Board recommended and the City and Borough of Sitka Assembly approved the Gary Paxton Industrial Park Port Tariff #1 in February 2018. The GPIIP Board discussed the need to monitor the fee schedule and to adjust if need be over time.

Based off conversations with users of the facility, the Director is proposing some adjustments to the fee schedule.

### **Proposed Adjustments to the GPIIP Port Tariff Fee Schedule**

Below are the proposed changes:

#### **Dockage**

##### **1. Section 2 Definitions and Schedule of Charges – Item 200 Dockage (j)**

Propose to add a Dockage Rate to allow for incidental use of the dock.

<u>Vessel Length (feet)</u>	<u>Dockage Rate (in Dollars)</u>
0 - 200 feet	\$25/hour for up to 4 hours (>4 hours goes to full daily rate)

*Rationale: Request from potential users of the facility to quick offload of gear and equipment. Additionally, request to use the facility for staging of fishing vessels waiting to off load product.*

#### **Wharfage**

##### **2. Section 2 Definitions and Schedule of Charges – Item 220 Minimum Charges**

Wharfage minimum charge - \$35

*Rationale: Current tariff listed minimum charge at \$75. Minimum charge is being lowered to encourage more use of the facility.*

##### **3. Section 2 Definitions and Schedule of Charges – Item 254 Seine Skiffs**

Propose to add a Wharfage rate to allow for the movement of Seine Skiffs.

<u>Commodity</u>	<u>Wharfage Rate (in Dollars)</u>
Item 254 Seine Skiffs	\$35/Skiff

*Rationale: Current tariff does not have an associated cost for seine skiffs, which have been identified as a potential wharfage item to be moved across the dock.*

##### **4. Section 2 Definitions and Schedule of Charges – Item 255 Electrical Charges**

<u>Commodity</u>	<u>Wharfage Rate (in Dollars)</u>
Item 255 30 Amp	\$8.00/day
Item 255 50 Amp	\$15/day
Item 255 100 Amp	\$20/4 hours

*Rationale: Current tariff did not list a cost for 50 amp services.*

### **Action**

- Assembly approval of the proposed adjustments to the GPIIP Port Tariff Fee Schedule.



*Effective*

# GARY PAXTON INDUSTRIAL PARK PORT TARIFF

OPERATED BY THE CITY AND BOROUGH OF SITKA, ALASKA

FMC TARIFF NO. 1

NAMING RATES, CHARGES, RULES AND REGULATIONS

~For~

Wharfage Dockage and Storage

At

The Port of Sitka, Alaska

ISSUED BY:

PORT OF SITKA  
SITKA, ALASKA

Published as

Gary Paxton Industrial Park Port Terminal Tariff FMC No. 1  
By: Parrish Blessing and Associates, Inc.  
1415 P Street  
Anchorage, Alaska 99501

Keith Brady, Municipal Administrator  
100 Lincoln Street  
Sitka, Alaska 99835  
Phone: (907)747-1808  
[Keith.brady@cityofsitka.com](mailto:Keith.brady@cityofsitka.com)

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<b>CHECK SHEET FOR TARIFF REVISIONS</b>		
Changes in this tariff will be supplied from time to time in loose-leaf form. Upon receipt of revised or additional pages, correction numbers appearing at the bottom left margin of each such page should be checked off against correction number listed below. If all corrections are correctly checked on receipt, checks should be consecutive with no omissions. Should interruption in sequence be noted, a request for missing corrections may be directed to the issuing office.		
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ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska		

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ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska		



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EXPLANATION OF ABBREVIATIONS AND SYMBOLS			
ABBREVIATIONS APPEARING IN TARIFF			
B.M.	Board Measure	Min.	Minimum
Bbl.	Barrel	Misc.	Miscellaneous
Bdl.	Bundle	M.T.	Cubic Ton of 40 Cu. Ft.
C.L.	Carload	No.	Number
Cs.	Case	N.O.S.	Not Otherwise Specified herein
Crt	Crate	Par.	Paragraph
Ctn	Carton	Pig.	Package
Cu.Ft.	Cubic Foot or Feet	Port	Port of Sitka
Dkg.	Dockage	S.U.	Set-Up
Ea.	Each	Sq.Ft.	Square Foot or Feet
F.F.	Folded Flat	Stg.	Storage
F.M.C.	Federal Maritime Commission	Term'l.	Terminal
Gals.	Gallons	Unldg.	Unloading
Hdlg.	Handling	US	United States of America. Inc.
	Incorporated	USCG	United States Coast Guard K.D.
	Knocked Down	W.T.	Weight ton of 2000 pounds
K.D.F.	Knocked Down Flat	W/M	Weight ton of 2000 pounds or cubic ton of 40 cu. Ft.
Lb.	Pound	W.R.	Warehouse Receipt
L.C.L.	Less Than Carload	Wt.	Weight
Ldg.	Loading	Yd.	Yard
Lgth.	Length	Viz.	Videlicet (examples, lists)
M.B.M.	1000 Ft. Board Measure		
Meas.	Measurement		
ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska			

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<b>EXPLANATION OF ABBREVIATIONS AND SYMBOLS</b>		
<p style="text-align: center;"><b>SYMBOLS APPEARING IN TARIFF</b></p> <p>The following symbols will be used for the purpose indicated only, and will not be used for any other purpose in this tariff.</p> <p>(A)     New or Added Matter  (+)     Increase  (-)     Reduction  (C)     Change, neither increase nor reduction  (R)     Indicates that item or rule has been revised  (**)    Cancelled or eliminated</p>		
<div style="border: 1px solid black; height: 300px; width: 100%;"></div>		
ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska		

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<b>SECTION 1 GENERAL RULES AND REGULATIONS</b>		
<b>ITEM 100 <u>NOTICE TO PUBLIC</u></b>  <p>The Port of Sitka is a Non-Operating Port and is owned by the City and Borough of Sitka. This tariff is published and filed as required by Federal Maritime Commission law and is, therefore, notice to the public, shippers, consignees and carriers, that the rates, rules and charges apply to all traffic without specific notice, quotation or arrangement.</p>		
<b>ITEM 100 <u>APPLICATION OF TARIFF</u></b>  <p>(a) GENERAL APPLICATION OF TARIFF:</p> <p>Rates, charges, rules and regulations provided in this tariff will apply only to merchandise received at or shipped from the facilities or properties operated under the jurisdiction and control of the Port of Sitka, and specifically to City and Borough Terminals, appurtenant structures thereto and waterways under the management of the Port Director, City and Borough of Sitka. Vessel charges and assessments provided in this tariff are applicable to all vessels, self-propelled or other than self-propelled, when such vessels are provided with dockage services or other vessel services named in this tariff.</p> <p>(b) TARIFF EFFECTIVE:</p> <p>The rates, charges, rules and regulations named in this tariff, additions, revisions, or supplements thereto shall apply on all freight received at facilities subject to this tariff on and after revisions, or supplements, thereto. Unless otherwise specified, all transit freight received at terminals and undelivered prior to effective dates of tariff, revisions, or supplements thereto, shall be charged the rates in effect on the date such freight was received until entire lot or shipment has been withdrawn.</p> <p>Except as otherwise provided in this section, the rates, rules and regulations published in other sections of this tariff apply to vessels, shippers, (and) consignees of Bulk Petroleum Products.</p> <p style="text-align: center;">(Continued on next page)</p>		
ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska		

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<b>SECTION 1 GENERAL RULES AND REGULATIONS</b>		
<p style="text-align: center;"><b><u>APPLICATION OF TARIFF (Continued)</u></b></p> <p>(c) ACCEPTANCE OF TARIFF:</p> <p>Use of wharves and facilities shall be deemed an acceptance of this tariff and the terms and conditions named therein.</p> <p>(d) RESERVATIONS OF AGREEMENT RIGHTS</p> <p>Right is reserved by the Port of Sitka to enter into agreement with carriers, shippers, consignees and/or their agents concerning rates and services, providing such agreements are consistent with existing local, state and national law governing the civil and business relations of all parties concerned.</p>		
<p style="text-align: center;">ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska</p>		



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<b>SECTION 1 GENERAL RULES AND REGULATIONS</b>		
<b>ITEM 105 <u>APPLICATION OF RATES</u></b>		
<p>(a) Except as otherwise provided, rates apply per 2,000 lbs., or per 40 Cu.Ft. as rated by ocean carrier, or per M.B.M., or 42 gal. per bbl. of bulk petroleum products corrected to 60° Fahrenheit, or 376 lbs. per bbl. of bulk cement.</p> <p>(b) <b>RATES ARE SPECIFIC:</b></p> <p>Rates provided for commodities herein are specific and may not be applied by analogy. If rates are not provided for specific commodities, rates to be applied are those established for "Freight N.O.S."</p> <p>(c) <b>PREFERENTIAL USER AGREEMENTS (PUA)</b></p> <p>The Port of Sitka reserves the right to negotiate preferential user rates and terms (i.e. a reduced charge for dockage, wharfage, and real estate) with requesting users who agree to provide profitable long-term business arrangements with the Port, at rates, terms and conditions consistent with policies set by the Port and City and Borough of Sitka.</p> <p>NOTE: There is no requirement for PUAs to be standardized, beyond those requirements mandated in Municipal Code to be so. Rather, terms and conditions will be tailored to each individual applicant.</p>		
<p>ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska</p>		

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<b>SECTION 1 GENERAL RULES AND REGULATIONS</b>		
<b>ITEM 110 <u>INSURANCE</u></b>  (a) Rates named in this tariff do not include insurance of any kind.		
<div></div>		
ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska		

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<b>SECTION 1 GENERAL RULES AND REGULATIONS</b>		
<b>ITEM 115 <u>METHOD OF PAYMENT AND PENALTIES</u></b>		
<p>(a) RESPONSIBILITY FOR CHARGES, PAYMENT TERMS:</p> <p>All charges for services rendered by the Port of Sitka or for the use of terminal facilities shall be billed in arrears and payable 30 days from invoice date arrears of such services or use, as follows:</p> <ol style="list-style-type: none"> <li>1. For all charges to the vessel, from its owners or agents before a vessel commences it's loading or discharging.</li> <li>2. For all charges to the cargo, from a vessel owner, charterer, shipper or consignee before the cargo leaves the custody of the terminal.</li> <li>3. For all charges on perishable goods or freight of doubtful value, or household goods.</li> </ol> <p>(b) COMPLIANCE WITH CONDITIONS OF BERTH RESERVATION:</p> <p>Use of Port facilities and services shall comply with the Conditions of Berthing set forth in the Supplement to the Vessel Berthing Application as published by the Port.</p> <p>(c) PENALTY CHARGES ON DELINQUENT ACCOUNTS:</p> <p>All invoices will be declared delinquent thirty days after the date of the invoice and, as such, will be charged a penalty charge of \$25.00 per month for each additional thirty day period in which the invoice is past due or not fully paid, up to a maximum penalty of \$250.00. All extra expense, including legal expense, litigation cost, or costs of agents employed to affect collection shall also be assessed to, and payable to, such accounts.</p>		
ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska		

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<b>SECTION 1 GENERAL RULES AND REGULATIONS</b>		
<b>ITEM 120 <u>LIABILITY FOR LOSS OR DAMAGE</u></b>		
<p>(a) RESPONSIBILITY LIMITED:</p> <p>No persons other than employees or agents of the holder of an authorized Terminal Operator Permit shall be permitted to perform any services on the wharves or premises of the Port of Sitka, operated under the authority of the Port Commission of the Port of Sitka, except upon written authorization of the Port Director or their designee.</p> <p>The Port of Sitka will not be responsible for any loss, damage, injury or death, including but not limited to, loss, damage, injury or death caused by earthquakes, tidal waves, fire, frost, heating, dampness, leakage, the elements, evaporation, natural shrinkage, wastage or decay, animals, rats, mice, or other rodents, moths, weevils, or other insects, leakage or discharge from sprinkler fire systems, collapse of building or equipment, or by floats, logs or pilings required in breasting vessels way from wharf, nor will it be liable for any loss, damage, injury or death or delay arising from insufficient notification or from war, insurrection, shortage of labor, combinations, riots or strikes of any person in its employ or in service of others or from any consequences arising herefrom, except, the Port of Sitka shall not be relived from liability for its own negligence.</p> <p>(b) HOLD HARMLESS AND INDEMNITY:</p> <p>Except for that portion resulting from the negligence of the Port of Sitka, if any, owners, shippers, consignees, and carriers shall indemnify, defend, save and hold the City and Borough of Sitka, Port of Sitka harmless from and against all charges, losses, damages, liabilities, expenses, causes of action, suits, claims, demands, or judgments of any nature whatsoever that may be incurred or rise from or grow out of use of Port of Sitka facilities.</p>		
<p>ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska</p>		

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<b>SECTION 1 GENERAL RULES AND REGULATIONS</b>		
<b>ITEM 125 <u>RIGHTS OF TERMINAL</u></b>		
<p>(a) RIGHTS RESERVED:</p> <p>Right is reserved by the Port of Sitka to furnish all equipment, supplies and materials and to perform all services in connection with the operation of terminals under rates and conditions named herein.</p> <p>(b) RIGHT TO REFUSE FREIGHT:</p> <p>Right is reserved by the Port of Sitka, without responsibility for demurrage, loss or damage attaching, to refuse to accept, receive, or unload, or to permit any vessel to discharge at Terminals or appurtenant premises:</p> <ol style="list-style-type: none"> <li>1. Freight for which previous arrangements for space, receiving, unloading or handling have not been made by shipper, consignee or carrier.</li> <li>2. Freight deemed extra offensive, perishable or hazardous.</li> <li>3. Freight, the value of which may be determined as less than the probable terminal charges.</li> <li>4. Freight, not packed in packages or containers suitable for standing the ordinary handling incident to its transportation. Such freight, however, may be repacked or reconditioned at the discretion of the Port of Sitka and all expense, loss or damage incident thereto shall be for the account of the shipper, consignee, owner, or carrier.</li> </ol> <p>(c) RIGHT TO REMOVE, TRANSFER OR WAREHOUSE FREIGHT:</p> <p>Hazardous or offensive freight which by its nature is liable to damage other freight, may be immediately removed to other locations or receptacles with all expense and risk for loss or damage for the account of the owner, shipper, agent or consignee.</p> <p>(Continued on next page)</p>		
ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska		

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<b>SECTION 1 GENERAL RULES AND REGULATIONS</b>		
<p style="text-align: center;"><b><u>RIGHTS OF TERMINAL (Continued)</u></b></p> <p>Freight remaining after the sailing of a vessel may be piled or re-piled to make space, transferred to other locations or receptacles or removed to public or private warehouse with all expense and risk of loss or damage for account of the owner, shipper, consignee, agent, or carrier as responsibility may appear.</p> <p>This provision is subject to Item 120 (b)</p> <p>(d) <b>RIGHT TO WITHHOLD DELIVER OF FREIGHT:</b></p> <p>Right is reserved by the Port of Sitka to withhold delivery of freight until all accrued terminal charges and/or advances against said freight have been paid in full. At the Port Director's discretion, any or all of such freight may be placed in public or private warehouse with all cost of removal and subsequent handling and storage for the account of the owner of the freight.</p> <p>(e) <b>RIGHT TO SELL FOR UNPAID CHARGES:</b></p> <p>Freight on which unpaid terminal charges have accrued may be sold to satisfy such charges and costs, provided such sale has been publicly advertised. Freight of a perishable nature or of a nature liable to damage other freight may be sold at public or private sale without advertising, providing owner has been given proper notice to pay charges and to remove said freight and has neglected or failed to do so within a prescribed reasonable time.</p> <p>(f) <b>EXPLOSIVES:</b></p> <p>The acceptance, handling or storage of explosives or excessively flammable material shall be subject to special arrangements with the Port Director and governed by rules and regulations of Federal, State and local authorities.</p> <p>(g) <b>OWNERS RISK:</b></p> <p>All water craft if and when permitted by the Port Director or his authorized agent to be moored at wharves or alongside of vessels, are at owner's risk for loss or damage.</p> <p>This provision is subject to Item 120(b).</p>		
ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska		



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<b>SECTION 1 GENERAL RULES AND REGULATIONS</b>		
<b>ITEM 130 <u>SHIPPERS' REQUESTS AND COMPLAINTS</u></b>		
<p>Shipper requests and complaints may be made by any shipper by filing a written statement with the Port Director, Port of Sitka, 329 Harbor Drive, Suite 212, Sitka, Alaska 99835</p>		
<b>ITEM 131 <u>DEMURRAGE OR DELAYS</u></b>		
<p>In furnishing the service of vessel berth scheduling, no responsibility for any demurrage or delays whatsoever, on freight, will be assumed by the Port of Sitka.</p> <p>This provision is subject to Item 120(b).</p>		
<b>ITEM 135 <u>DELAYS - NO WAIVER OF CHARGES</u></b>		
<p>Delays which may be occasioned in loading, unloading, receiving or delivering freight as a result of equipment failure or breakdown or of combinations, riots or strikes of any persons or arising from any other cause not reasonably within the control of the Port of Sitka, will not excuse the owners, shippers, consignees or carriers of the freight from full wharf demurrage or other terminal charges or expenses which may be incurred under conditions stated herein.</p> <p>This provision is subject to Item 12(b).</p>		
<b>ITEM 140 <u>MANIFESTS REQUIRED OF VESSELS</u></b>		
<p>Masters, owners, terminal operators, agents or operators of freight vessels are required to furnish the Port of Sitka with complete copies of vessels' manifests showing names of consignees or consignors and the weights or measurements of all freight loaded or discharged at the facilities of the Port of Sitka. Such manifests must be certified as correct by an authorized official of the company and must also designate the basis weight or measurement on which ocean freight was assessed. In lieu of manifests, freight bills containing all information as required above may be accepted.</p>		
<p>ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska</p>		



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<p style="text-align: center;"><b><u>ENVIRONMENTAL PARAMETERS (Continued)</u></b></p> <p style="text-align: center;"><b><u>DEPTH OF WATER</u></b></p> <p>50' at the face of the dock.  30'-50' at the stern of the barge (left side facing out) Not sure how to designate the area.  20' at the interior small boat float.</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <p><b><u>NOAA TIDE BENCHMARKS AT SITKA, ALASKA:</u></b></p> <p>ELEVATION DATUM FOR THE PROJECT IS 0.0 FT MEAN LOWER LOW WATER (MLLW)</p> <table> <tr> <td>• HIGHEST TIDE OBSERVED</td> <td>14.8 FT</td> </tr> <tr> <td>• MEAN HIGHER HIGH WATER</td> <td>9.9 FT</td> </tr> <tr> <td>• MEAN HIGH WATER</td> <td>9.2 FT</td> </tr> <tr> <td>• MEAN TIDE LEVEL</td> <td>5.3 FT</td> </tr> <tr> <td>• MEAN LOW WATER</td> <td>1.5 FT</td> </tr> <tr> <td>• MEAN LOWER LOW WATER</td> <td>0.0 FT</td> </tr> <tr> <td>• LOWEST TIDE OBSERVED</td> <td>-4.1</td> </tr> </table> </div> <p style="text-align: center;">(Continued on next page)</p>			• HIGHEST TIDE OBSERVED	14.8 FT	• MEAN HIGHER HIGH WATER	9.9 FT	• MEAN HIGH WATER	9.2 FT	• MEAN TIDE LEVEL	5.3 FT	• MEAN LOW WATER	1.5 FT	• MEAN LOWER LOW WATER	0.0 FT	• LOWEST TIDE OBSERVED	-4.1
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• LOWEST TIDE OBSERVED	-4.1															
<p style="text-align: center;">ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska</p>																

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<p style="text-align: center;"><b><u>ENVIRONMENTAL PARAMETERS (Continued)</u></b></p> <p style="text-align: center;"><b><u>WINTER USE OF THE PORT</u></b></p> <p>The Port is open year round. However, extreme temperatures provide a number of challenges during the winter months. Machinery including fuel systems, cooling systems, winches, anchors, ballast water systems, and other auxiliary systems must be winterized and maintained in a state for use in the extreme environment. Tug assistance aids in mitigating these conditions.</p> <p style="text-align: center;">(Continued on next page)</p>		
<p style="text-align: center;">ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska</p>		



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<b>ITEM 160 <u>SAFETY, SANITATION AND HOUSEKEEPING</u></b>		
<p>(a) SAFETY AND SANITATION:</p> <p>Users/Operators of Port of Sitka facilities will be required to comply with all safety and sanitation rules applicable on structures and facilities of the Port of Sitka as required by federal, state and local law.</p> <p>(b) RESPONSIBILITY FOR HOUSEKEEPING:</p> <p>Users/Operators of Port of Sitka property will be required to maintain same in an orderly manner as directed by the Port Director. If User/Operator does not properly clean property used, the Port Director shall order the work performed and User/Operator will be billed at cost, including 15% overhead.</p> <p>(c) SMOKING PROHIBITED:</p> <p>No smoking shall be allowed on any wharf, pier or in any warehouse or transit shed except in approved areas specifically designated for that purpose. Persons violating this rule may be barred, at the discretion of the Port Director, from the further use of any wharf and, in addition, shall be subject to prosecution under applicable Federal, State and Municipal Laws.</p>		
<p>ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska</p>		



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<b>ITEM 165 <u>RESPONSIBILITY FOR PROPERTY DAMAGE</u></b>		
<p>Damaged Port property and facilities should be reported immediately to the Port Director. The initial reporting of damages should be communicated by the most expeditious means, followed in writing. Owners/operators damaging Port of Sitka property will be responsible for repairs. Should the repairs be undertaken by the Port of Sitka the owners/operators will be billed for repairs to damaged property at cost, including 15% overhead.</p>		
<b>ITEM 166 <u>FACILITY USE AGREEMENT</u></b>		
<p>Private owners and business vendors/contractors desiring to use the GPIP facility to work on vessels owned by a third-party shall complete a facility use agreement with the port and pay appropriate fee before they begin work on vessel(s). The facility use agreement has specific provisions that address basic yard rules and regulations, boatyard user required best management practices, an agreement section addressing indemnify/hold harmless requirements and insurance requirements. The facility use agreement is available for review during normal business hours.</p>		
ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska		

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**ITEM 170 BULK PETROLEUM PRODUCTS****(a) APPLICATION OF TARIFF:**

Except as otherwise provided in this section, the rates, rules and regulations published in other sections of this tariff apply to vessels, shippers, and consignees of Bulk Petroleum Products.

**(b) CLEARING PETROLEUM LINES:**

Shippers, consignees or vessels and persons in charge thereof are responsible for providing means to assure the proper flow of products. Shippers, consignees or vessels and persons in charge thereof will be responsible for clearing all petroleum products, other liquid products, compounds, and residues from lines located on or adjacent to the Petroleum Terminal after vessel completes loading or discharging unless otherwise authorized by the Port Director. In the event the Port of Sitka performs any of the above named services, any applicable costs will be billed to shipper, consignee or vessel at cost plus 15% overhead.

**(c) REGULATIONS GOVERNING PETROLEUM PRODUCTS:**

The transfer of bulk petroleum products shall be governed by applicable federal, state and local laws, regulations, permits and ordinances/regulations including Port of Sitka Bulk Petroleum Transfer Procedures Manual rules.

**(d) HOUSEKEEPING:**

Flammable liquids leaked or spilled on wharves shall be cleaned up immediately. Vessel operators or their agents shall remove temporary lines immediately upon completion of receipt or discharge of flammable liquids. Spillage from disconnected lines shall be the responsibility of the petroleum terminal operator, vessel owner/operator and/or their agents. All spills should be reported to the Port Director and regulatory authorities immediately.

**(e) DEPARTURE AFTER LOADING OR DISCHARGING:**

Any vessel after having discharged or loaded any petroleum product must immediately haul away from dock, pier or wharf and depart, unless otherwise authorized by the Port Director.

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<b>ITEM 175 <u>DEFINITIONS - GENERAL</u></b>		
<p>(a) "AFFREIGHTMENT": A contract of affreightment is one with a shipowner to hire his ship or part of it for the carriage of goods. Such a contract generally takes the form of a charter party or bill of lading.</p> <p>(b) "BEAM" means the greatest overall width of a vessel.</p> <p>(c) "BILL OF LADING" means a document by which the master of a ship acknowledges having received in good order and condition (or the reverse) certain specified goods consigned to him by some particular shipper, and binds himself to deliver them in similar condition - unless the perils of the sea, fire, or enemies prevent him - the consignees of the shipper at the point of destination on their paying him the stipulated freight.</p> <p>(d) "BULK CARGO" means cargo that is loaded and carried in bulk without mark or count in a loose unpackaged form, having homogeneous characteristics. Bulk cargo loaded into intermodal equipment, except LASH or Seabee barges, is subject to mark and count and is, therefore, subject to the requirements of this part.</p> <p>(e) "BUSINESS ENTITY" means a person, firm, association, organization, partnership, business trust, corporation, company, or any other business entity.</p> <p>(f) "CARLOADING OR UNLOADING" is the service performed to load cargo from wharf premises or other such terminal premises designated by the Port Director or his authorized representative to be used for such purposes, to or from railroad cars or trucks, trailers, semi-trailers from or to wharf premises or other terminal premises.</p> <p>(g) "COMMISSION" means the Federal Maritime Commission.</p> <p>(h) "CONSIGNEE" means the recipient of cargo from a shipper, individuals or business entities to whom a transported commodity is to be delivered.</p> <p style="text-align: center;">(Continued on next page)</p>		
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<p style="text-align: center;"><b><u>DEFINITIONS – GENERAL (Continued)</u></b></p> <p>(i) freight-carrying unit designed to be transported by different modes of transportation and having construction, fittings, and fastenings able to withstand, without permanent distortion or additional exterior packaging or containment, the normal stresses that apply on continuous all-water and intermodal transportation. The term includes dry cargo, ventilated, insulated, refrigerated, flat rack, vehicle rack, liquid tank, and open-top containers without chassis, but does not include crates, boxes or pallets.</p> <p>(j) "DELINQUENT LIST" means the record of vessels, their owners or agents, or other users of the Port of Sitka who have failed to pay charges within sixty (60) days after date of invoice or who have not furnished proper cargo statements to the Port Director.</p> <p>(k) "DERELICT" means any watercraft moored or otherwise located within the Port which is forsaken, abandoned, deserted or whose owner fails to contact the Port Director within seven (7) days after written notice declaring the watercraft to be abandoned is attached to said watercraft.</p> <p>(l) "DIRECT LOADING OR UNLOADING" is the service accorded to cargo in transferring cargo by ship's tackle between ship and open top railroad cars, vehicles, pipeline, or water, raft, barge, lighter, or other waterborne vessels; or open top trucks, trailer beds or bodies, which are spotted within reach of ship's tackle or terminal's tackle.</p> <p>(m) "DOCKAGE" is the charge assessed to a vessel for docking at a wharf, dock, pier or other facility, or for mooring to a vessel so docked.</p> <p>(n) "DUNNAGE" means loose wood or other material used in a ship's hold for the protection of cargo and specified items approved by the Sitka Port Commission in Item 202.</p> <p>(o) "FLOATING DOCKS/FLOATS" means docks/floats equipped with or without gangways that are secured to the appurtenant to it for the use of small vessels.</p> <p>(p) "FOREIGN COMMERCE" means that commerce under the jurisdiction of the Foreign Commerce Act.</p> <p style="text-align: center;">(Continued on next page)</p>		
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<p style="text-align: center;"><b><u>DEFINITIONS – GENERAL (Continued)</u></b></p> <p>(q) "FOREST PRODUCTS" means forest products including, but not limited to, lumber in bundles, rough timber, ties, poles, piling, laminated beams, bundled siding, bundled plywood, bundled core stock or veneers, bundled particle or fiber boards, bundled hardwood, wood pulp in unitized bales, paper and paper board in rolls or in pallet or skid-sized sheets, liquid or granular by-products derived from pulping and papermaking, and engineered wood products.</p> <p>(r) "GANGWAY" means a narrow, portable platform used as a passage by persons entering or leaving a vessel moored alongside a quay or pier.</p> <p>(s) "HANDLING" is the service accorded to cargo movement from end of ship's tackle or terminal's tackle to the first place of rest on the wharf or other terminal premises designated by the Port Director or his authorized representative to be used as the first place of rest, or from such first place of rest on the wharf or other such terminal premises to a place within reach of ship's tackle or terminal's tackle.</p> <p>(t) "HOLIDAYS": Whenever in this tariff reference is made to holidays the following days are included: New Year's Day, Martin Luther King Day, President's Day, Seward's Day, Memorial Day, Independence Day, Labor Day, Veterans Day, Thanksgiving Day, Day After Thanksgiving, Christmas Day, and every other day appointed by the President of the United States of America and/or the Governor of Alaska. In the event that one of the above mentioned holidays occurs on Saturday, the previous Friday will be considered a holiday for the purpose of this tariff. In the event that one of the above mentioned holidays occurs on Sunday, the following Monday will be considered a holiday for the purpose of this tariff.</p> <p>(u) "INDUSTRIAL PARK" means those parcels of real property adjacent to the Municipal Terminal which organizations with business interests at the Port may lease/rent from the Municipality.</p> <p>(v) "LADDER" means a metal, wooden or rope stairway.</p> <p>(w) "LOA" means the overall length of a watercraft measured from the most forward point at the Beam to the aftermost part of the stern of the watercraft, to include the motor.</p> <p style="text-align: center;">(Continued on next page)</p>		
ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska		



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<p style="text-align: center;"><b><u>DEFINITIONS – GENERAL (Continued)</u></b></p> <p>(x) "MANIFEST" means a detailed statement of a vessel's cargo, giving the bills of lading numbers, marks, number of packages, names of shipper, names of consignee, weight or total measurement of goods, rate of freight and where payable. Such a statement is sent by the owners or brokers at port of shipment to their agents at destination port.</p> <p>(y) "MOORING" means to secure a ship or vessel or any floating object in a particular place by weight, chain, rope, float, structure, or any appliance used for anchoring purposes by a watercraft which is not carried aboard a watercraft as part of it.</p> <p>(z) "MOTOR VEHICLE" means a wheeled vehicle whose primary purpose is ordinarily the non- commercial transportation of passengers, including an automobile, pickup truck, minivan, or sport utility vehicle.</p> <p>(aa) "CITY AND BOROUGH DOCK" means the concrete operating wharves and their associated facilities, such as cranes, transit shed and access trestles permanently affixed thereto.</p> <p>(bb) "CITY AND BOROUGH TERMINALS" means the Municipal Docks and all waterfront property as shown on page ___ of this tariff, Transit Areas and their associated facilities, such as access roads, and the adjacent storage areas necessary to conduct normal day-to-day dock or cargo handling operations.</p> <p>(cc) "NON•OPERATING PORT" means a landlord port with all port facilities generally leased, rented or preferentially assigned with the lessee, rental permittee or assignee responsible for operating the facilities.</p> <p>(dd) "OPERATING PORTS" generally provide all port services except stevedoring with their own employees including, but not limited to, loading and unloading of rail cars and trucks and the operation of container terminals, grain elevators, and other bulk terminal operations.</p> <p>(ee) "LIMITED•OPERATING PORTS" lease facilities to others, but continue to operate one or more facilities with port employees. These operated facilities may be specialized terminals, such as grain elevators, bulk terminals, container terminals, etc.</p> <p style="text-align: center;">(Continued on next page)</p>		
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<p style="text-align: center;"><b><u>DEFINITIONS – GENERAL (Continued)</u></b></p> <p>(ff) "OVERSTOWAGE" means faulty loading, as when cargo for the second port of discharge is stowed above cargo for the first port and therefore the latter cannot be discharged at its destination.</p> <p>(gg) "POINT OF REST": Point of Rest is defined as that area on the terminal facility which is assigned for the receipt of inbound cargo from the vessel and from which inbound cargo may be delivered to the consignee and that area which is assigned for the receipt of outbound cargo from shippers for vessel loading.</p> <p>Note: Issued pursuant to F.M.C., Docket 875, General Order 15.</p> <p>(hh) "PORT" means a place at which a common carrier originates or terminates (by transshipment or otherwise) its actual ocean carriage of cargo or passengers as to any particular transportation movement.</p> <p>(ii) "PORT DIRECTOR" means the Director of the Port of Sitka or the Port Director's designee.</p> <p>(jj) "PORT FACILITIES" means all docks, floats, berths, wharves, and other landing, launching, mooring, cargo or other facilities located within the Port of Sitka.</p> <p>(kk) "PORT OF SITKA" means the Port of Sitka Subdivision as defined by plat number ____, sheets, exclusive of those areas which are within the exclusive jurisdiction of either the state or the United States.</p> <p style="text-align: center;">(Continued on next page)</p>		
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<p style="text-align: center;"><b><u>DEFINITIONS – GENERAL (Continued)</u></b></p> <p>(ll) "TERMINAL OPERATOR" means a person or company engaged in the United States or a commonwealth, territory, or possession thereof, in the business of furnishing wharfage, dock, warehouse or other terminal facilities or services in connection with a common carrier, or in connection with a common carrier and a water carrier subject to Subchapter II of Chapter 135 of Title 49, United States Code. A marine terminal operator includes, but is not limited to, terminals owned or operated by states and their political subdivisions; railroads who perform port terminal services not covered by their line haul rates; common carriers who perform port terminal services; and agents thereof who operate port terminal facilities.</p> <p>(mm) "TERMINAL OPERATOR PERMIT" is a permit issued by the City and Borough of Sitka for an agency/entity to perform one or more of the following marine related services or operations at the Port of Sitka: petroleum transfer operations; general cargo operations; dry bulk cargo operations; outloading of cargo from first place of rest within Port transit areas; vessel servicing; fish handling operations; and, passenger operations.</p> <p>(nn) "TRANSSHIPMENT" means the transfer of goods from the vessel stipulated in the contract of affreightment to another vessel before the place of destination has been reached.</p> <p>(oo) "VESSEL" means ships or crafts of all types, including but not limited to the following: motor ships, steam ships, canal boats, tugs, barges, sailing vessels, motor boats, and every structure adapted to be navigated from place to place for the transportation of property and persons by any means.</p> <p>(pp) "VESSEL OWNER" means the actual or registered owner, charterer, master, agent, person in navigational control or person responsible for the operation of the vessel.</p> <p>(qq) "WATERCRAFT" means any vessel, including but not limited to houseboats, floatplanes, waterborne aircraft, floats, scows, rafts, pile drivers, or any other floating structure adopted to be navigated from place to place, used for recreational, commercial, or other purpose upon the waterways within the Port or moored at any place within the Port.</p> <p style="text-align: center;">(Continued on next page)</p>		
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<b>ITEM 200 <u>DOCKAGE</u></b>		
<p>(a) DOCKAGE:</p> <p>Dockage is the charge assessed to a vessel for docking at a wharf, dock, pier or other facility, or for mooring to a vessel so docked.</p> <p>(b) DOCKAGE PERIOD - HOW CALCULATED:</p> <p>Dockage shall commence when a vessel's first line is made fast to a wharf, pier or other facility, or when a vessel is moored to another vessel so berthed and shall continue until such vessel is completely freed from and has vacated the berth. No deductions will be made for Sundays or holidays.</p> <p>(c) BASIS FOR COMPUTING CHARGES:</p> <p>Dockage charges will be assessed on the length-over-all of the vessel. Length-over-all shall be construed to mean the linear distance, expressed in feet, from the most forward point of the stem of the vessel to the aftermost part of the stern of the vessel, measured parallel to the baseline of the vessel.</p> <p>For dockage billing purposes, length-over-all of the vessel as published in "Lloyd's Register of Shipping" will be used. If no such figure appears in "Lloyd's Register", the Port reserves the right to: (1) obtain the length-over-all from the vessel's register, or (2) measure the vessel.</p> <p>(d) VESSEL DOCKED TO REPAIR, SHORE, OUTFIT OR FUMIGATE:</p> <p>Full dockage will be charged if and when a vessel is permitted to make repairs or alterations, shore for special freight, outfit, store or fumigate while docked at wharf.</p> <p>(Continued on next page)</p>		
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<p style="text-align: center;"><b><u>DOCKAGE (Continued)</u></b></p> <p>(e) VESSELS REQUIRED TO OBTAIN ASSIGNMENTS/BERTHING RESERVATION:</p> <p>No vessel will be permitted to berth at a wharf or terminal facility of the without having first made written application for a berth assignment and without such an assignment having been granted. Berthing Applications are available from the Port of Sitka offices.</p> <p>Application of berth assignments must be made as far in advance of the arrival of vessel as possible and must specify arrival and departure dates and the nature and quantity of the freight to be loaded or discharged.</p> <p>(f) BERTHING POLICY/BERTHING RESERVATION:</p> <p>A Terminal Operator Permittee may secure reserved dock space under the following conditions:</p> <ol style="list-style-type: none"> <li>(1) Provide the Port with a fully completed Berthing Application indicating berth and desired, scheduled dockside activities/services needed and timeframes/ date(s) requested.</li> <li>(2) Berthing Application and prepaid dockage must be received by the Port a minimum of 4 business days prior to anticipated vessel arrival. Applications will be processed on a first-come first-served basis.</li> <li>(3) Port will determine availability of berth, services, etc., and dates requested. Should berthing schedule conflicts be found between berthing applicants, the Port shall mediate a resolution which will attempt to minimize negative impacts on both (or all) parties?</li> <li>(4) Full dockage fees will be paid to the Port at the time of application for berthing reservation Prepaid dockage fees will be non-refundable unless a written cancellation is received by the Port a minimum of 24 hours prior to scheduled vessel arrival.</li> </ol> <p style="text-align: center;">(Continued on next page)</p>		
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<p style="text-align: center;"><b><u>DOCKAGE (Continued)</u></b></p> <p>(5) When space is available, vessels with approved reservations may have a 24-hour grace window on either side of scheduled call/stay provided no other reservations have been received.</p> <p>(6) Vessels that dock at berths without prior berthing application approvals do not have berthing privileges or priority and shall complete a berthing application immediately after docking.</p> <p>(g) <b>VESSELS REQUIRED TO VACATE BERTHS:</b></p> <p>Vessels may occupy a berth, subject to charges named in Item 200, Section (j), providing such vessel shall vacate the berth upon demand by the Port Director or his authorized representative. Vessels refusing to vacate berth on demand may be moved by tug or otherwise, and any expenses or damages to vessel, other vessels or wharf structures during such removal shall be charged to the vessel so moved.</p> <p>(h) <b>CHARGES ON VESSEL SHIFTING:</b></p> <p>When a vessel is shifted directly from one wharf (berth) to another wharf (berth) owned by the Port of Sitka, the total time at such berths will be considered together in computing the dockage charge.</p> <p>(i) <b>CHARGES TO ASSISTING VESSELS:</b></p> <p>A single vessel, when actively engaged as a tug boat, assisting and made fast outboard of a vessel loading or discharging cargo, will be accorded free dockage. A tug boat leaving its tended vessel for any purpose shall waive its right to free dockage for the period of berthing it left its tended vessel until it secures back to its tended vessel.</p>		
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<div>DOCKAGE (Continued)</div> <div>(j) DOCKAGE RATES WILL BE ASSESSED AS FOLLOWS EXCEPT AS OTHERWISE PROVIDED.</div> <table><tr><td>Vessel Length (feet)</td><td colspan="6">DOCKAGE RATE In Dollars</td></tr><tr><td></td><td><u>2018</u></td><td><u>2019</u></td><td><u>2020</u></td><td><u>2021</u></td><td><u>2022</u></td><td><u>2023</u></td></tr><tr><td>0 – 50 feet – rate per foot</td><td>\$0.80</td><td>\$0.84</td><td>\$0.89</td><td>\$0.94</td><td>\$1.00</td><td>\$1.06</td></tr><tr><td>51 – 149 feet – rate per foot</td><td>\$1.00</td><td>\$1.06</td><td>\$1.12</td><td>\$1.19</td><td>\$1.26</td><td>\$1.34</td></tr><tr><td>150 - 199</td><td>\$396</td><td>\$420</td><td>\$445</td><td>\$472</td><td>\$500</td><td>\$530</td></tr><tr><td>200 - 299</td><td>\$592</td><td>\$628</td><td>\$665</td><td>\$705</td><td>\$747</td><td>\$792</td></tr><tr><td>300-399</td><td>\$922</td><td>\$998</td><td>\$998</td><td>\$998</td><td>\$998</td><td>\$998</td></tr><tr><td>400</td><td>\$1,175</td><td>\$1,272</td><td>\$1,272</td><td>\$1,272</td><td>\$1,272</td><td>\$1,272</td></tr></table>			Vessel Length (feet)	DOCKAGE RATE In Dollars							<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	0 – 50 feet – rate per foot	\$0.80	\$0.84	\$0.89	\$0.94	\$1.00	\$1.06	51 – 149 feet – rate per foot	\$1.00	\$1.06	\$1.12	\$1.19	\$1.26	\$1.34	150 - 199	\$396	\$420	\$445	\$472	\$500	\$530	200 - 299	\$592	\$628	\$665	\$705	\$747	\$792	300-399	\$922	\$998	\$998	\$998	\$998	\$998	400	\$1,175	\$1,272	\$1,272	\$1,272	\$1,272	\$1,272
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ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska																																																										

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<b>SECTION 2 DEFINITIONS AND SCHEDULE OF CHARGES</b>		
<p>Note 1: Half days shall not be considered in computing dockage. Dockage is assessed as follows:</p> <ul style="list-style-type: none"> <li>a. 24 hours or less shall be charged one full day's dockage.</li> <li>b. Over 12 hours, and not more than 24 hours, shall be charged one full day's dockage.</li> </ul> <p>(k) MONTHLY DOCKAGE RATES:</p> <p>Vessels employed solely in the business of providing tug service to vessels calling at the Port may make application to the Port Director for monthly dockage rates.</p> <p>4 Vessels accorded the monthly rate shall not be deemed to have been given any preferential berthing right and shall vacate any particular berth when ordered to do so by the Port Director.</p> <p>The monthly agreement may be revoked by the Port Director and terminated by the operator upon five days written notice.</p> <p style="text-align: center;">(Continued on next page)</p>		
ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska		

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<b>SECTION 2 DEFINITIONS AND SCHEDULE OF CHARGES</b>		
<b>ITEM 202 <u>DUNNAGE</u></b>  (a) DEFINITION:  The specified items approved by the Sitka Port Commission for which no wharfage charge will be assessed on outbound containers carrying the specific dunnage items, for which wharfage was assessed on the inbound movement. The qualifying dunnage materials that are used strictly for the purpose of securing and protecting cargo are listed below:  Bags, Horticultural, Growing Bags, bulk container, empty Bales of Cardboard Baskets Bins, necessary for the transportation of groceries, foodstuffs and/or department store merchandise Blankets, furniture Boxes, fiberboard, paper or pulpboard, used, collapsed Bread Trays Cans, Aluminum, empty, used Containers, bulk flour Containers, bulk liquid (Porta-feeds), used for transporting chemicals or paint, in bulk, capacity not to exceed 500 gallons each Cylinders Cribbing Cribs Dunnage, rubber, inflatable Dunnage, wooden Hampers, garment Hangers, garment Kegs, not exceeding 55 gallon capacity Load locks Material, not a part of the pallet, platform, skid or shipping container, used to protect top of loading or to secure the load to the pallet, platform or shipping container Milk Baskets, Milk Crates Pads; i.e., packing, shipping, cotton or jute, old, used per Item 148700 of NMFC (Furniture Pads) Pallets  <div style="text-align: center;">(Continued on next page)</div>		
ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska		

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<p style="text-align: center;"><b><u>DUNNAGE</u></b> <b><u>(Continued)</u></b></p> <p>Pallets, Platforms or Skids, with or without standing or collapsible sides or ends, with or without top, and includes plastic or rubber liners used in conjunction therewith</p> <p>Platforms, Partitions or Dividers Racks Racks, Shoe Reels Skid s Spo ols Tote s</p> <p>Note: the return provisions of dunnage will apply only when the returned articles have been assessed wharfage on inbound movement.</p>		

ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska





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<b>SECTION 2 DEFINITIONS AND SCHEDULE OF CHARGES</b>		
<b>ITEM 212 <u>FREE TIME</u></b>  <div> <div>(a) DEFINITION:</div> <div>The specified period during which cargo may occupy space assigned to it on Terminal property, free of wharfage, demurrage or terminal storage charges, immediately prior to the loading, or subsequent to the discharge, of such cargo on or off the vessel.</div> </div> <div> <div>(b) COMPUTING FREE TIME:</div> <div>Free time starts the first 12:00 am after cargo is received or unloaded onto wharf from car or truck, or, in the case of cargo received from vessel, the first 12:00 am after completion of the vessel's discharge. On outbound traffic, the day or days vessel is loading are not included in the computation. On inbound traffic from vessel, delivery of which is made after the allotted free time period, the day freight is loaded out or delivered to truck or car is to be included in the computation as a storage day.</div> <div>When freight is transshipped between deep sea vessels and involves application of both a long and short time period, the longer period shall be allowed, but not the aggregate of any two free time periods.</div> </div> <div> <div>(c) FREE TIME PERIOD:</div> <div>Free time of three (3) days will be allowed on all inbound traffic. Free time of three (3) days will be allowed on all outbound cargo. Subject to the discretion of the Port Director.</div> </div>		
ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska		

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<b>SECTION 2 DEFINITIONS AND SCHEDULE OF CHARGES</b>		
<b>ITEM 215 <u>TERMINAL OPERATOR PERMIT</u></b>  <div> (a) <b>TERMINAL OPERATOR PERMITS:</b>  The services set forth in Item 215, Section (b) shall be provided by independent agents at the Port of Sitka under Terminal Operator Permits issued by the Sitka Port Commission. These permits are available to any qualified agent desiring to provide terminal services at the Port of Sitka and required by the Port of Sitka.   A current list of the Terminal Operator Permit Holders operation at the Port of Sitka is on file at the Port of Sitka and available upon request. </div>		
<b>ITEM 220 <u>MINIMUM CHARGES</u></b>  Except as otherwise provided herein, where named services are performed, the minimum charge for any single shipment shall be:  <div> Wharfage: \$75.00 </div> (Continued on next page)		
ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska		

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<b>SECTION 2 DEFINITIONS AND SCHEDULE OF CHARGES</b>											
<b>ITEM 222 <u>PORT LABOR</u></b>											
<p>(a) <b>SUBJECT TO CHANGE:</b>  The rates named in this tariff, revisions or supplements thereto, are based upon ordinary traffic and labor conditions. If and when these conditions change because of demand of labor for increased wages, strikes, congestions or other causes not reasonably within the control of the Port of Sitka, resulting in an increased cost of service, the rates are subject to change without notice.</p> <p>(b) <b>OVERTIME:</b>  Overtime work performed on Saturdays, Sundays, or Holidays or after 5:00 P.M., or before 8:00 A.M., Mondays through Fridays, or during meal periods as shown below:</p> <table> <tr> <td>06:00 A.M.</td><td>to</td><td>07:00 A.M.</td></tr> <tr> <td>12:00 Noon</td><td>to</td><td>01:00 P.M.</td></tr> <tr> <td>06:00 P.M.</td><td>to</td><td>07:00 P.M.</td></tr> </table> <p>(c) <b>STANDBY TIME:</b>  Except as otherwise provided, when the Port of Sitka is required to order labor for a specific service, and through no fault or inability of the Port of Sitka, the work or service is not commenced, causing standby time to accrue, or when work or service after commencement is delayed through no fault of the Port of Sitka for periods of fifteen consecutive minutes or more, current man-hour rates or agent's actual labor rates, plus 15% will be assessed against the part for whom labor was ordered. In computing cost of man-hour time, less than 15 minutes will be considered no delay, but time of 15 minutes or more will be considered delay time and charges computed from cessation of work until resumption of work will be assessed in units of 15 minutes, except that no charge will be made for the final 15 minutes if work commences within the first seven minutes of such period.</p> <p>(d) <b>MINIMUM LABOR HOURS:</b>  When the Port of Sitka is required to furnish labor for a specific service and such service is completed before the expiration of the minimum time allowed under current labor working agreements and awards, the labor charges accruing after the specific service is completed and until the end of the minimum time allowed will be assessed at current man-hour rates plus 15% overhead.</p>			06:00 A.M.	to	07:00 A.M.	12:00 Noon	to	01:00 P.M.	06:00 P.M.	to	07:00 P.M.
06:00 A.M.	to	07:00 A.M.									
12:00 Noon	to	01:00 P.M.									
06:00 P.M.	to	07:00 P.M.									
ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska											

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<b>SECTION 2 DEFINITIONS AND SCHEDULE OF CHARGES</b>		
<p style="text-align: center;"><b><u>PORT LABOR (Continued)</u></b></p> <p>(e) <b>RATES APPLY WHEN NOT OTHERWISE PROVIDED:</b>  When services are performed by the Port of Sitka, its employees or agents, for which no specific rates are set forth in this tariff, or when reference is made to this item, charges for such services shall be at current man-hour rates, or agent's actual labor rates, plus 15% overhead, and the charge for any equipment used as set forth in Item 205. Charge for materials furnished in connection with said services will be assessed at actual cost to the Port of Sitka, plus 15%.</p> <p>(f) <b>LINE HANDLING:</b>  The Port of Sitka does not perform the services of line handling. Such service is arranged by and is for the account of the agents of the vessel or stevedore company handling the vessel.</p> <p>(g) <b>LONGSHORE MAN•HOUR RATES:</b>  Man-hour rates for longshore work are available from holders of valid stevedore companies.</p>		
<p style="text-align: center;">ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska</p>		

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<b>SECTION 2 DEFINITIONS AND SCHEDULE OF CHARGES</b>		
<b>ITEM 250 <u>WHARFAGE</u></b>		
<p>(a) Wharfage is the charge assessed against any freight, cargo, goods placed in a transit shed or on a wharf, or passing through, over or under a wharf or Municipal Terminal; or transferred between vessels, or loaded to or unloaded from a vessel at a wharf, regardless of whether or not a wharf is used. Wharfage is solely the charge for use of wharf and does not include handling, sorting, piling of freight or charges for any other</p> <p>(b) APPLICATION: Wharfage rates named in this tariff will be charged for all merchandise received over the Municipal Docks or Municipal Terminal of the Port of Sitka and will be in addition to all other charges made under provisions of this tariff, EXCEPT:</p> <p>No wharfage shall be charged to ship's gear, such as strongbacks, lines, hatch covers, walking boards, etc., placed on wharf during unloading operations. Fuel handled over wharf will not be considered as ship's stores and will be subject to wharfage and other charges that may be incurred.</p> <p>(c) OVERSIDE: Full wharfage named herein will be charged to merchandise discharged or loaded overside of vessel directly to or from another vessel or to the water when vessel is berthed at wharf.</p> <p>(d) OVERSTOWED CARGO: Overstowed cargo destined for discharging at another port will be exempt of wharfage charges, provided such cargo is immediately re-loaded to departure of the same vessel.</p> <p>(e) MINIMUM CHARGE: See Item 220.</p> <p>(f) SCHEDULE OF RATES: Except as otherwise specifically provided, rates are in cents per ton of 2000 lbs.</p> <p>(g) TRANSSHIPPED CARGO: Transshipped cargo shall be taken as a single through movement and shall be included only one time for purposes of determining the wharfage rate.</p> <p>(h) SECURITY SURCHARGE: Notwithstanding any other schedule of charges, the Port of Sitka shall assess a security surcharge of \$0.58 per ton for all commodities crossing the Port of Sitka.</p>		
ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska		









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SECTION 2 DEFINITIONS AND SCHEDULE OF CHARGES						
COMMODITY	WHARFAGE RATE In Dollars					
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Pursuant to the establishment of the Office of Homeland Security in 2001 and Maritime Transportation Security Act of 2002, the Port of Sitka will assess a security fee in order to defray expenses associated with mandated security measures.						
Heavy Equipment including cranes, sanders, sweepers, graders, loaders, fork lifts,	\$12.87	\$13.64	\$14.46	\$15.33	\$16.25	\$17.22
PORT FACILITY SECURITY FEES petroleum products. See Item 170.	\$0.68	\$0.72	\$0.76	\$0.81	\$0.86	\$0.91
CARGO VESSELS						
Notwithstanding any other schedule of charges, the Port of Sitka shall assess a security surcharge on <u>per ton</u> for all commodities crossing the Port of Sitka facilities.						
NON-CARGO VESSELS						
Notwithstanding any other schedule of charges, the Port of Sitka shall assess a security fee on the gross tons of all vessels calling at the Port facilities.	\$0.12	\$0.13	\$0.13	\$0.14	\$0.15	\$0.16
PASSENGER						
Notwithstanding any other schedule of charges, the Port of Sitka shall assess a security fee on per passenger embarking or disembarking at the Port facilities.	\$1.17	\$1.24	\$1.31	\$1.39	\$1.48	\$1.57
ISSUED BY: Keith Brady, Municipal Administrator, Sitka, Alaska						



# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 18-136      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 7/3/2018      In control: City and Borough Assembly

On agenda: 7/10/2018      Final action:

Title: Approve a lease agreement between the Sitka Historical Society, Inc. and the City and Borough of Sitka for a portion of 330 Harbor Drive

Sponsors:

Indexes:

Code sections:

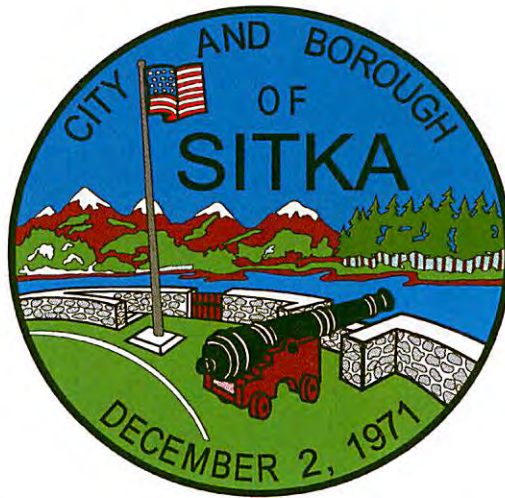
Attachments: [Motion Memo and Historical Society Lease.pdf](#)

Date	Ver.	Action By	Action	Result
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## **POSSIBLE MOTION**

**I MOVE TO** approve a lease agreement between the Sitka Historical Society, Inc. and the City and Borough of Sitka for a portion of 330 Harbor Drive and authorize the Municipal Administrator to execute this document.





# **LEASE AGREEMENT**

**BETWEEN**

**THE  
CITY AND BOROUGH OF  
SITKA, ALASKA**

**AND**

**SITKA HISTORICAL SOCIETY  
INC.**

**LEASE AGREEMENT  
BETWEEN  
CITY AND BOROUGH OF SITKA, ALASKA,  
AND  
SITKA HISTORICAL SOCIETY, INC.**

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**EXHIBITS:**

Exhibit A – Diagram of Subject Property



**LEASE AGREEMENT  
BETWEEN  
CITY AND BOROUGH OF SITKA, ALASKA,  
AND  
SITKA HISTORICAL SOCIETY, INC.**

**PREAMBLE**

This Lease agreement ("Lease") between City and Borough of Sitka, Alaska, and Sitka Historical Society, Inc., is effective upon execution of the Lease by both Parties, City and Borough of Sitka, Alaska, of 100 Lincoln Street, Sitka, Alaska 99835 ("Sitka" "or "Lessor" ) and Sitka Historical Society, Inc., of 330 Harbor Drive, Sitka, Alaska 99835 ("Lessee"). This Lease consists of the Special Provisions, the General Provisions, and the attached Exhibit A, which is a pictorial representation of the area leased.

**SPECIAL PROVISIONS**

**ARTICLE I LEASE, TERM, TERMINATION OF LEASE, OPTION TO RENEW, NO RENT, ETC.**

**Section 1.1 Conveyance of Estate in Lease**

Lessor, for and in consideration of the covenants and agreements made by Lessee, does lease to Lessee, and Lessee leases from Lessor, the "Subject Property" or "Premises" as shown on Exhibit A. The Subject Property is approximately 3,843 square feet of Harrigan Centennial Hall ("HCH") located at 330 Harbor Drive, Sitka Alaska, consisting of Room 142 Museum Store (314 square feet), Room 143 Administration (253 square feet), Room 144 Director's Office (185 square feet), Room 145 Research (194 square feet), Room 146 Curator's Office (133 square feet), Room 147 Processing (111 square feet), Room 148 Repository (823 square feet), and Room 149 Museum (1830 square feet).

**Section 1.2 Lease Term**

The Lease term is for thirty (30) years and commences on May 1, 2018, and ends on April 30, 2048, unless sooner terminated or extended as provided in this Lease. The Lease term may be extended, based on the Option to Renew in Section 1.3.

**Section 1.3 Option to Renew.**

Provided there does not then exist a continuing material default by Lessee under this Lease at the time of exercise of this right or at commencement of any extended term, Lessee shall have the right to exercise the option for one successive term of thirty (30) years upon the same terms and conditions as this Lease (except Section 1.2). This option is effective only if (a) Lessee makes a written request to exercise such an option not more than one year or less than six months from the end of the immediately preceding term; (b) Lessee is in compliance with all applicable laws; and (c) Lessee is not in default under this Lease. The option to renew must be approved by Lessor Assembly.

**Section 1.4 No Rent**

Lessee shall pay no rent for lease of the Subject Area.



### **Section 1.5 Disposition of Improvements and Lessee's Personal Property Following Term of Lease Agreement.**

With the exception of the Improvements described in the next sentence, Lessee shall remove from the Subject Property any personal property constructed, installed, or deposited on the Subject Property at the termination of this Lease. Subject to Lessee's obligations under subsection 4.1 below, all Improvements shall remain on and be surrendered with the Subject Property on the termination of the Lease, except as otherwise agreed in writing by the Parties. Any personal property or Improvements not removed after thirty (30) days have passed after termination of this Lease shall be deemed abandoned, and at Lessor's option, shall become property of Lessor. Subject to Sitka's obligations under Subsection 3.1(a) below, Lessee agrees to leave Subject Property in a neat and clean condition at the end of the Term of the Lease.

### **Section 1.6 Covenants to Perform.**

This Lease is made upon the above and the following terms and conditions, each of which the Party bound by such covenants and conditions agrees to perform, irrespective of whether the particular provision is in the form of a covenant, an agreement, a condition, a direction, or otherwise, and each Party agrees to provide the other Party with documents or further assurances as may be required to carry out the expressed intentions.

## **ARTICLE II PROPERTY TAX RESPONSIBILITY**

### **Section 2.1 Property Tax Responsibility.**

Beginning on the Term start date, Lessee will be responsible to pay any property taxes to Sitka for Lessee's possessory interest in the building, land, and equipment to the extent taxable as determined by the Assessor, which is assessed as of January 1 of each calendar year.

## **ARTICLE III RESTRICTIONS UPON USE OF SUBJECT PROPERTY**

### **Section 3.1 Lessee's Obligations as to Construction, Maintenance, Repair and Safety.**

(a) Except as otherwise provided in this Lease, Lessee acknowledges the leasehold is in an "as is" condition. Lessee shall not make any Improvements to the Subject Property unless it first receives Lessor's written consent. Such consent shall not be unreasonably withheld. All such Improvements consented to shall be made by qualified and licensed professionals in accordance with local, state and Federal laws and regulations. At the sole cost and expense of Lessee and in compliance with all legal requirements, Lessee may repair and/or maintain any improvements, using materials of good quality and matching existing finishes.

Lessor reserves the right to expand or modify the Subject Property. In that event, Lessor and Lessee will work together to complete such expansion or modification in a manner that minimizes disruption to Lessee's use of the Subject Property. Some anticipated disruptions could be operational disturbances from noise, dust and other construction activities.

(b) Lessee acknowledges that Lessor has made no representation or warranty with respect to Lessee's ability to obtain any permit, license, or approval.



(c) Lessee shall also use the Subject Property and any Improvements placed thereon only for lawful uses and as specified in this Lease Agreement.

(d) Lessee shall confine its operation to the Subject Property.

(e) Lessee shall not permit the accumulation of waste or refuse matter on the Subject Property, and Lessee shall not obstruct or permit the obstruction of the streets, sidewalks, access ways, or alleys adjoining the Subject Property except as may be permitted by Lessor or other municipal authorities having jurisdiction. Lessee shall do all things necessary during the Term of this Lease to remove any dangerous condition from time to time existing on the Subject Property as the result of the use by Lessee.

(f) Lessor may erect outdoor signage, at its expense, which includes Lessee's use, but is not obligated to do so. If Lessor does so, Lessor shall consult with Lessee, as to style, size, and physical placement location of the sign, and may consider Lessee's recommendations. Lessee may erect outdoor signage, at its expense, with the written consent of Lessor submitted to the HCH Manager and approved by the Municipal Administrator. The style, size, and physical placement location of the sign will be approved on a case-by-case basis.

### **Section 3.2 Lessor's Approval of Certain Alterations or Improvements.**

Lessee shall not make or permit to be made any alteration of, addition to, or change in, structures and improvements, nor demolish all or any part of the structures or improvements without the prior written consent of Lessor submitted to the HCH Manager and approved by the Municipal Administrator, which consent shall not be unreasonably withheld. The phrase "structures and improvements" in the previous sentence includes water and wastewater systems, electrical systems, and HVAC systems. In requesting consent, Lessee shall comply with all applicable laws and ordinances, and shall submit to the HCH Manager of Lessor or his or her written designee detailed plans and specifications of proposed work, an explanation of the needs and reasons for the work, and a plan of full payment of the costs of the work. Lessor shall notify Lessee of its approval or objections no later than 30 days after receiving the information described in the previous sentence. In approving or objecting, Lessor shall be acting in its proprietary function and not its regulatory function, any such approval in this proprietary function does not relieve Lessee of any obligation to obey the law. Nothing in this Section shall be interpreted to prevent Lessee from removing at the termination of this Lease any improvements or personal property as described in Section 1.5.

### **Section 3.3 Rights of Access to Property.**

(a) Lessor reserves for itself and any public utility company the right to access the Subject Property at all reasonable times in a reasonable manner, with reasonable prior notice except in the case of an emergency for safety or hazard, for the purposes of opening, inspecting, repairing, replacing, reconstructing, maintaining, or servicing the public utilities, if any, located on the Subject Property, as well as for the purposes of constructing or installing new public utilities. Lessor also reserves for itself the right to access the Subject Property at all reasonable times in a reasonable manner, with reasonable prior notice, for the purposes of inspection of all work being performed in connection with the construction of Improvements; Lessee shall not charge for any of the access allowed in the situations described in this subsection.

(b) Lessee shall not construct any permanent Improvements over or within the boundary lines of any easement for public utilities without receiving the written prior consent of Lessor and any applicable utility company.

(c) Lessee acknowledges that the Subject Property is or shall be subject to agreements for ingress and egress, utilities, parking, and maintenance of common areas. Lessee agrees that it shall comply with the terms of such agreements, in accordance with the terms of such agreements, those portions of such maintenance expenses that are attributable to the Subject Property, as more fully set forth therein.

(d) Lessee shall notify the HCH Manager in writing of its schedule and at least one week in advance of any changes to its schedule. Lessee shall notify the HCH Manager in writing at least one week in advance of any events scheduled by Lessee on the Subject Property. Lessee shall not conduct any event which uses the common areas of the building, other than for ingress and egress, unless it first receives Lessor's written consent submitted to the HCH Manager.

#### **Section 3.4 Additional Conditions of Leasing.**

Lessee recognizes and shall cause all beneficiaries of Lessee and all permitted successors in interest in or to any part of the Subject Property to recognize that:

(a) Lessee will cooperate with Sitka employees and HCH staff and will notify HCH staff of any maintenance deficiencies or of any equipment failures that require maintenance or repair. Lessee will be provided a 24 hour telephone number to notify Lessor of any event that requires immediate response by Lessor.

(b) Lessee covenants and agrees that, as it relates to use of the Subject Property, it will not, on the grounds of race, color or national origin, discriminate or permit discrimination against any person or group of persons in any manner prohibited by Federal, State, or local laws or regulations promulgated thereunder, and Lessee further grants Lessor the right to take such action to enforce such covenant as it deems necessary or as it is directed pursuant to any Federal, State or local laws and regulations.

(c) Lessor may, upon at least 10 days prior notice to Lessee, temporarily suspend the supply, if provided on the Subject Property, of water, wastewater service, electric power to perform routine maintenance and, in all events, subject to unavoidable delays. Such interruptions shall be of as short duration as necessary to perform such maintenance, and Lessor shall not be responsible for any such costs or expenses as a result of suspending such utilities.

(d) Lessee shall timely pay any applicable Building Inspector fees and other building permit fees and shall also timely file and pay all applicable property taxes and assessments.

(e) Lessee shall be responsible for taking any measures that Lessee deems necessary to provide security for its property. Lessor is not responsible for theft or vandalism.

(f) Any utility costs associated with the Subject Property shall be paid by Lessee, currently excluding Sitka Sales tax. Sales tax rates, limits, exemptions, and exclusions are subject to change by the Sitka Assembly. Lessee shall timely pay all Sitka billings. Failure of Lessee to file and pay Sitka taxes, and pay utilities, may subject his Lease to be terminated.

(g) In accord with commercially reasonable standards and the rules, Lessee shall not store hazardous or explosive materials on the Subject Property.

(h) Janitorial for common areas in the Building is provided by Lessor at its own cost and expense. Lessee will provide all janitorial services and supplies for the Subject Property at Lessee's expense.

(i) Lessor shall have the right to establish and maintain reasonable rules and regulations concerning the maintenance, management, use, and operation of the common areas and the right to make any changes or alterations to the common areas which in Lessor's judgment are necessary and appropriate for the proper functioning of the building. Lessor, at its cost, shall maintain the common areas, including ice and snow removal and lights.

(j) The Subject Property includes no designated parking spaces. All parking is public.

### **Section 3.5 Control of Rodents and Other Creatures on Subject Property.**

Lessee shall take reasonable affirmative measures to ensure that its operations do not attract to the Subject Property any of the following creatures: rodents, vermin, insects, eagles, crows, ravens, seagulls, or bears.

## **ARTICLE IV POSSESSION and CONSTRUCTION OF IMPROVEMENTS.**

### **Section 4.1 Lessee's Construction Obligations.**

Upon approval as required by Section 3.2, and at the sole cost and expense of Lessee and pursuant to building permits and all legal requirements and in compliance with all warranties applicable to the building, Lessee shall purchase, construct and/or develop the appropriate Improvements, personal property, or fixtures, including but not limited to any structures referred to in Section 1.1 or this Lease, and other items on the Subject Property in a first class manner, of good quality and all work shall be performed diligently. The items to be purchased, constructed and/or developed shall be those reasonably necessary to conduct Lessee's intended business operations on Subject Property.

(a) In addition to Section 3.1(a) of this Lease, Lessor, in its proprietary capacity only, agrees to cooperate reasonably with Lessee in its efforts to secure the requisite permits, licenses and approvals to allow the purchase, construction, and/or development of any project by Lessee. Notwithstanding the foregoing, Lessee acknowledges that Lessor has made no representation or warranty with respect to Lessee's ability to obtain any permit, license or approval (including a building permit) or to meet any other requirements for development of any project. Nothing in this Lease is intended or shall be construed to require that Lessor exercise its discretionary authority under its regulatory ordinances to further any project nor binds the Lessor to do so. Lessor will process applications for permits, licenses and approvals as if such application were

made without any Lessor participation in such project and shall act in good faith with respect thereto.

(b) Approval by Lessor of any item shall not constitute a representation or warranty by Lessor that such item complies with any legal requirements and Lessor assumes no liability. Lessor has no obligation or duty to design, supervise the design, construct or supervise the construction of the Improvements. Lessor's approval of the construction plans, as provided below, is for the sole purpose of protecting its rights as the owner of the building and shall not constitute any representation or warranty, express or implied, as to the adequacy of the design, or any obligation on Lessor to insure that work or materials are in compliance with the construction plans or any warranties or building requirements imposed by a governmental agency. Lessor is under no obligation or duty, and disclaims any responsibility, to pay for the cost of construction of the Improvements or any other items, the cost of which shall at all times remain the sole liability of Lessee.

(c) For all acts other than the acts of Lessor, its officers, agents, and employees, Lessee covenants to indemnify, defend and hold harmless Lessor and its agents and employees from and against all claims and demands whatsoever for loss or damage including property damage, personal injury and wrongful death arising out of construction of the Improvements, any development or repairs made at any time on the Subject Property, the performance of this Lease by Lessee, its agents, employees, contractors, subcontractors or invitees, any incident, fire or other casualty in respect of the Subject Property, any failure by Lessee to keep the Subject Property, or any improvements on it, in a safe condition, and all other activities occurring on or at the Subject Property.

## **ARTICLE V UTILITY SERVICES and RATES**

### **Section 5.1 Provision of Utility Services.**

Lessor shall provide utility services to or reasonably accessible from the Subject Property.

### **Section 5.2 Rates for Utility Services Provided by Lessor.**

Utility rates charged by Lessor for utility services shall be those set forth in Sitka's Customer Service Policy and/or Sitka General Code. The Sitka Assembly may change utility rates from time to time by amending the Customer Service Policies and/or Sitka General Code.

### **Section 5.3 Lessee to Pay for Utility Services.**

Lessee will pay, or cause to be paid, all proper charges for any of the following, if available: electricity and solid waste; sewer and water; and for all other public or private utility services, which shall be used by or supplied to the Subject Property at any time during the term of this Lease. In the event that any charge, cost, or expense for any of the above-mentioned utility services or for any of the other above-mentioned services shall not be paid when due and payable, Lessor shall have the right, but shall not be obligated, to pay it, with the understanding that amounts paid by Lessor shall constitute additional charges due and payable under this Lease, and shall be repaid to Lessor by Lessee immediately on rendition of a bill by Lessor. Interest at the highest rate allowable by law shall be added as a charge for unpaid utility bills paid by Lessor on behalf of Lessee. Lessor reserves the right to suspend utility services if Lessee does not pay for utility services. Failure to timely pay utility services may also result in Lessor terminating this Lease.

**Section 5.4 Lessor Not Liable for Failure of Utilities or Building.**

Except to the extent that any such failure, injury, or other casualty is due to Lessor's negligence or breach of any obligation under this Lease, Lessor shall not be liable for any failure of building roof, water supply, sewer, or electric current, or for any injury or damages to person or property caused by or resulting from any natural disaster, natural condition, gasoline, oil, steam, gas, electricity, or hurricane, tornado, flood, wind or similar storms or disturbances, or water, rain, or snows which may leak or flow from the street, sewer, or from any part of the building or the Subject Property, or leakage of gasoline or gas from pipes, appliances, sewer, or plumbing works or from any other place. Lessor shall not be held responsible or liable for any claim or action due to or arising from any suspension of operation, breakage, unavoidable accident or injury of any kind occurring to, or caused by the sewer mains by an act of God or Nature, beyond Lessor's control, or caused by the elements, strikes, riots, or a terrorist or terrorists.

**Section 5.5. Requirement Regarding Potable Water Services.**

All potable water services will be metered and protected by approved backflow prevention in accordance with Customer Service Policies and/or Sitka General Code.

**ARTICLE VI LIABILITY and INDEMNIFICATION****Section 6.1 Liability of Lessee and Indemnification of Lessor.**

Lessee agrees to indemnify, defend, and hold harmless Lessor against and from any and all claims by or on behalf of any person, firm, or corporation arising, other than due to acts or omissions of Lessor or pre-existing conditions, from the conduct or management of or from any work or thing whatsoever done in or about the Subject Property and structures and Improvements, including liability arising from products produced on the property. Lessee also agrees to indemnify, defend, and hold Lessor harmless against and from any and all claims and damages arising, other than due to acts or omissions of Lessor, during the Term of this Lease from: (a) any condition of the Subject Property or Improvements placed on it by Lessee; (b) any breach or default on the part of Lessee regarding any act or duty to be performed by Lessee pursuant to the terms of this Lease; (c) any act or negligence of Lessee or any of its agents, contractors, servants, employees or licensees; and (d) any accident, injury, death or damage caused to any person occurring during the Term of this Lease in or on the Subject Property. Lessee agrees to indemnify, defend, and hold harmless Lessor from and against all costs, counsel and legal fees, expenses, and liabilities incurred, other than due to acts or omissions of Lessor, in any claim or action or proceeding brought asserting claims of or asserting damages for any alleged act, negligence, omission, conduct, management, work, thing, breach, default, accident, injury, or damage described in the previous two sentences. The above agreements of indemnity are in addition to and not by way of limitation of any other covenants in this Lease to indemnify Lessor. The agreements of indemnity by Lessee do not apply to any claims of damage arising out of the failure of Lessor to perform acts or render services in its municipal capacity.

**Section 6.2 Liability of Lessor and Indemnification of Lessee.**

Except to the extent of liabilities arising from Lessee's acts or omissions, Lessor indemnifies, defends, and holds Lessee harmless for liabilities to the extent that they were incurred by reason of conditions existing on the site as of the date of execution of this Lease or by reasons of Lessor's

acts or omissions. Lessor also agrees to indemnify, defend, and hold Lessee harmless against and from any and all claims and damages arising, other than due to acts or omissions of Lessee, during the Term of this Lease from (a) any condition of the Subject Property or Improvements placed on it by Lessor; (b) any breach or default on the part of the Lessor regarding any act or duty to be performed by Lessor pursuant to the terms of the Lease; (c) any act of negligence of Lessor or any of its agents, contractors, servants, employees, or licensees; and (d) any accident, injury, death, or damage caused to any person occurring during the Term of this Lease in or on the Subject Property. Lessor agrees to indemnify, defend, and hold harmless Lessee from and against all costs, counsel and legal fees, expenses, and liabilities incurred, other than due to acts or omissions of Lessee, in any claim or action or proceeding brought asserting claims of or asserting damages for any alleged act, negligence, omission, conduct, management, work, thing, breach, default, accident, injury, or damage described in the previous two sentences. The above agreements of indemnity are in addition to and not by way of limitation of any other covenants in this Lease to indemnify Lessee.

### **Section 6.3 Reimbursement of Costs of Obtaining Possession.**

Each Party agrees to pay and to indemnify the other Party prevailing in any dispute under this Lease for all costs and charges, including but not limited to, full reasonable attorney and legal fees lawfully incurred in enforcing any provision of this Lease including obtaining possession of the Subject Property and establishing the Lessor's title free and clear of this Lease upon expiration or earlier termination of this Lease.

## **GENERAL PROVISIONS**

### **ARTICLE VII DEFINITIONS**

#### **Section 7.1 Defined Terms.**

For the purposes of this Lease, the following words shall have the meanings attributed to them in this Section:

- (a) "Event of Default" means the occurrence of any action specified in Section 15.1.
- (b) "Imposition" means all of the taxes, assessments, utility rates or charges, levies and other governmental charges, levied or assessed against the Subject Property, any part thereof, any right or interest therein or any rent and income received therefrom as well as sales taxes on rent.
- (c) "Improvements" or "improvements" means all improvements of any nature now or hereafter located upon the Land, as well as all apparatus and equipment necessary for the complete and comfortable use, occupancy, enjoyment and operation of the Subject Property, including any construction fencing or signage, excepting only in each case articles of personal property appurtenances and fixtures (including trade fixtures) owned by Lessee, Sublessees, or others, which can be removed without defacing or materially injuring the Improvements remaining on the Subject Property, from the Subject Property with the portion of the Subject Property from which such items are removed being returned to a condition at least as good as that existing on the date of this Lease. "Improvements" also includes fill, grading, asphalt, and other non-building land improvements.



(d) "Personal Property" means tangible personal property owned or leased and used by the Lessee or any sublessee of the Lessee, in connection with and located upon the Subject Property.

(e) "Premises" means the "Subject Property."

(f) "Subject Property" is the area leased as shown on Exhibit A or elsewhere in the document.

(g) "Sublessee" and "Sublease" -- any reference to "Sublessee" shall mean any subtenant, concessionaire, licensee, or occupant of space in or on the Subject Property holding by or through the Lessee; the term "Sublease" shall mean any lease, license, concession or other agreement for the use and occupancy of any part of the Subject Property made by any Person holding by or through the Lessee.

(i) "Term" means the period of time Lessee leases the Subject Property from Lessor.

## **ARTICLE VIII INSURANCE**

### **Section 8.1 Insurance.**

Lessee shall obtain and maintain property damage and comprehensive general liability insurance in the amount of One Million Dollars (\$1,000,000), on the Subject Property including Improvements. Lessor shall be named as an additional insured. Additionally, Lessee shall have the statutory amount of any Workers Compensation.

### **Section 8.2 Notification of Claim, Loss, or Adjustment.**

Lessee shall advise Lessor of any claim, loss, adjustment, or negotiations and settlements involving any loss under all policies of the character described in Section 8.1.

### **Section 8.3 Waiver of Subrogation.**

The Party insured (or so required) releases the other Party from any liability the other Party may have on account of the loss, cost, damage or expense to the extent of any amount recoverable by reason of insurance whenever: (i) any loss, cost, damage or expense resulting from fire, explosion or any other casualty or occurrence is incurred by either of the Parties to this Lease Agreement, or anyone claiming under it in connection with the Subject Property or Improvements; and (ii) the Party is then covered in whole or in part by insurance with respect to loss, cost, damage or expense or is required under this Lease to be so insured. In such coverage the Parties hold on or waives any right of subrogation which might otherwise exist in or accrue to any person on account of it, provided that the release of liability and waiver of the right of subrogation shall not be operative in any case where the effect is to invalidate the insurance coverage or increase its cost. In the case of increased cost, the other Party shall have the right, within thirty (30) days following written notice, to pay the increased cost keeping the release and waiver in full force and effect.

Lessee has no power under this Lease to assign the Lease or transfer the Subject Property, except with the approval of the Sitka Assembly. Lessee has no power to encumber Subject Property or pledge its interest in Subject Property as collateral for a loan, mortgage, debt or liability.

## **ARTICLE IX RESTRICTIONS REGARDING ASSIGNMENT, SUBLEASES, AND TRANSFERS OF SUBJECT PROPERTY**

### **Section 9.1 Lessee Without Power to Assign Lease or Transfer or Encumber Subject Property.**

Lessee has no power under this Lease to assign the Lease or transfer the Subject Property, except with the approval of the Sitka Assembly. Lessee has no power to encumber Subject Property or pledge its interest in Subject Property as collateral for a loan, mortgage, debt or liability.

### **Section 9.2 Limitations on Subleases.**

Lessee shall not sublease the Subject Property or any portion of it except with the approval of the Sitka Assembly, which approval shall not be unreasonably withheld. All subleases entered into demising all or any part of the Improvements or the Subject Property shall be expressly subject and subordinate to this Lease. Lessor's consent to a sublease of the Subject Property shall not release Lessee from its obligations under the Lease. Lessor's consent to a sublease shall not be deemed to give any consent to any subsequent subletting.

## **ARTICLE X USE and PROTECTION OF THE SUBJECT PROPERTY**

### **Section 10.1 Property As Is - Repairs.**

Lessee acknowledges that it has examined the Subject Property and the present improvements including any public improvements presently located there and knows the condition of them and accepts them in their present condition and without any representations or warranties of any kind or nature whatsoever by Lessor as to their condition or as to the use or occupancy which may be made of them. Lessee assumes the sole responsibility for the condition of the Improvements located on the Subject Property. The foregoing shall not be deemed to relieve Lessor of its general municipal obligations, or of its obligations under Section 3.1.

### **Section 10.2 Compliance with Laws.**

Lessee shall throughout the Term of this Lease and any extension, at Lessee's sole expense, promptly comply with all the laws and ordinances and the orders, rules, regulations, and requirements of all federal, state, and municipal governments and appropriate departments, commissions, boards, and officers (whether or not the same require structural repairs or alterations) and all other legal requirements that may be applicable to the use of the Subject Property. Nothing in the foregoing sentence shall be deemed to relieve Lessor of its general obligations in its municipal capacity.

### **Section 10.3 Permits and Approvals for Activities.**

Lessee shall be responsible for obtaining all necessary permits and approvals for its activities unless otherwise specifically allowed by Lessor. Contemporaneously with making any application for permits to any public entity other than the Sitka, Lessee shall provide copies of all permit applications and associated plans and specifications to the of Sitka to facilitate review by departments of Sitka. Sitka is not obligated to comment on the permit applications and plans, and the result of any review by Sitka does not affect Lessee's obligation to comply with any applicable laws.

## **ARTICLE XI LESSOR'S RIGHT TO PERFORM LESSEE'S COVENANTS; REIMBURSEMENT OF LESSOR FOR AMOUNTS SO EXPENDED**

### **Section 11.1 Performance of Lessee's Covenants To Pay Money.**

Lessee covenants that if it shall at any time default or shall fail to make any payment due and the failure shall continue for ten (10) days after written notice to Lessee, then Lessor may, but shall not be obligated so to do, and without further notice to or demand upon the Lessee and without releasing Lessee from any obligations of Lessee under this Lease, make any payment in a manner and extent that Lessor may deem desirable.

### **Section 11.2 Lessor's Right To Cure Lessee's Default.**

If there is a default involving the failure of Lessee to keep the Subject Property in good condition in accordance with the provisions of this Lease, to make any necessary renewals or replacements or to remove any dangerous condition in accordance with the requirements of this Lease or to take any other action required by the terms of this Lease, then Lessor shall have the right, but shall not be required, to make good any default of Lessee. Lessor shall not in any event be liable for inconvenience, annoyance, disturbance, loss of business, or other damage of or to Lessee by reason of bringing materials, supplies and equipment on the Subject Property during the course of the work required to be done to make good such default, and the obligations of Lessee under this Lease shall remain unaffected by such work, provided that Lessor uses reasonable care under the circumstances prevailing to avoid unnecessary inconvenience, annoyance, disturbance, loss of business, or other damage to Lessee.

### **Section 11.3 Reimbursement of Lessor by Lessee.**

All sums advanced by Lessor pursuant to this Article and all necessary and incidental costs, expenses and attorney fees in connection with the performance of any acts, together with interest at the highest rate of interest allowed by law from the date of the making of advancements, shall be promptly payable by Lessee, in the respective amounts so advanced, to Lessor. This reimbursement shall be made on demand, or, at the option of Lessor, may be added to any sum then due or becoming due under this Lease and Lessee covenants to pay the sum or sums with interest, and Lessor shall have (in addition to any other right or remedy) the same rights and remedies in the event of the nonpayment by Lessee.

## **Article XII: DAMAGE OR DESTRUCTION**

### **Section 12.1 Repair and Replacement of Structures and Improvements Following Damage.**

(a) If the Premises, other than those Improvements made by Lessee, shall be destroyed or so injured by any cause as to be unfit, in whole or in part, for occupancy and such destruction or injury could reasonably be repaired within ninety (90) days from the date of such damage or destruction, then Lessee shall not be entitled to surrender possession of the Premises, without the mutual consent of the Parties; in case of any such destruction or injury, Lessor shall repair the same with all reasonable speed and shall complete such repairs within ninety (90) days from the date of such damage or destruction. If during such period Lessee shall be unable to use all or any portion of the Premises, no allowance shall be made to Lessee.

(b) If such destruction or injury cannot reasonably be repaired within ninety (90) days from the date of such damage or destruction, Lessor shall notify Lessee within fifteen (15) days after the determination that restoration cannot be made in 90 days. If Lessor elects not to repair or rebuild, this Lease shall be terminated. If Lessor elects to repair or rebuild, Lessor shall specify the time within which such repairs or reconstruction will be complete, and Lessee shall have the option, to be exercised within thirty (30) days after the receipt of such notice, to elect either to terminate this Lease and further liability hereunder, or to extend the Term of this Lease by a period of time equivalent to the time from the happening of such destruction or injury until the Premises are restored to their former condition. In the event Lessee elects to extend the Term of this Lease, Lessor shall restore the Premises to their former condition within the time specified in the notice.

### **ARTICLE XIII MECHANIC'S LIENS**

#### **Section 13.1 Discharge of Mechanics' Liens.**

Lessee shall neither suffer nor permit any mechanics' liens to be filed against the title to the Subject Property, nor against Lessee's interest in the property, nor against the Improvements by reason of work, labor, services or materials supplied or claimed to have been supplied to Lessee or anyone having a right to possession of the Subject Property or Improvements as a result of an agreement with or the assent of Lessee. If any mechanics' lien shall be filed against the Subject Property, including the Improvements, Lessee shall cause it to be discharged of record within thirty (30) days after the date that Lessee has knowledge of its filing.

### **ARTICLE XIV LIEN FOR TAXES and OTHER CHARGES**

#### **Section 14.1 Lien for Taxes and Other Charges.**

The amount of all taxes, assessments, water rates, insurance premiums and other charges and impositions paid by Lessor under the provisions of this Lease, and all costs, attorney's fees and other expenses which may be incurred by Lessor in enforcing the provisions of this Lease or on account of any delinquency of Lessee in carrying out any of the provisions of this Lease, shall be and they are declared to constitute a valid and prior lien upon Lessee and Lessee's Improvements to the Subject Property, and upon Lessee's leasehold estate, and may be enforced by equitable remedies including the appointment of a receiver.

### **ARTICLE XV DEFAULT PROVISIONS**

#### **Section 15.1 Events of Default.**

Each of the following events is defined as an "Event of Default":

- (a) The failure of the Lessee to pay any payments or deposits of money, or furnish receipts for deposits as required, when due and the continuance of the failure for a period of ten (10) days after notice in writing from Lessor to Lessee.
- (b) The failure of Lessee to perform any of the other covenants, conditions and agreements of this Lease including payment of taxes on the part of Lessee to be performed, and the continuance of the failure for a period of thirty (30) days after notice in writing (which notice shall specify the respects in which Lessor contends that Lessee has failed to perform any of the covenants,

conditions and agreements) from Lessor to Lessee unless, with respect to any default which cannot be cured within thirty (30) days, Lessee, or any person holding by, through or under Lessee, in good faith, promptly after receipt of written notice, shall have commenced and shall continue diligently and reasonably to prosecute all action necessary to cure the default within an additional sixty (60) days.

(c) The filing of an application by Lessee (the term, for this purpose, to include any approved transferee other than a sublessee of Lessee's interest in this Lease): (i) for a consent to the appointment of a receiver, trustee or liquidator of itself or all its assets; (ii) of a voluntary petition in bankruptcy or the filing of a pleading in any court of record admitting in writing of its inability to pay its debts as they come due; (iii) of a general assignment for the benefit of creditors; (iv) of an answer admitting the material allegations of, or its consenting to, or defaulting in answering, a petition filed against it in any bankruptcy proceeding.

(d) The entry of an order, judgment or decree by any court of competent jurisdiction, adjudicating Lessee a bankrupt, or appointing a receiver, trustee or liquidator of it or of its assets, and this order, judgment or decree continuing unstayed and in effect for any period of sixty (60) consecutive days, or if this Lease is taken under a writ of execution.

#### **Section 15.2 Assumption or Assignment of Lease to Bankruptcy Trustee.**

In the event that this Lease is assumed by or assigned to a trustee pursuant to the provisions of the bankruptcy reform Act of 1978 (referred to as "Bankruptcy Code") (11 U.S.C. § 101 *et seq.*), the trustee shall cure any default under this Lease Agreement and shall provide adequate assurances of future performance of this Lease as are required by the Bankruptcy Code (including but not limited to, the requirement of Code § 365(b)(1)) (referred to as "Adequate Assurances"), and if the trustee does not cure such defaults and provide such adequate assurances under the Bankruptcy Code within the applicable time periods provided by the Bankruptcy Code, then this Lease shall be deemed rejected automatically and Lessor shall have the right immediately to possession of the Subject Property immediately and shall be entitled to all remedies provided by the Bankruptcy Code for damages for breach or termination of this Lease.

#### **Section 15.3 Remedies in Event of Default.**

Lessor may treat any one or more of the Events of Default as a breach of this Lease Agreement and at its option, by serving written notice on Lessee and each Secured Party and Leasehold Mortgagee of whom Lessor has notice (such notice not to be effective unless served on each such person) of the Event of Default of which Lessor shall have received notice in writing, Lessor shall have, in addition to other remedies provided by law, one or more of the following remedies:

(a) Lessor may terminate this Lease and the Term created, in which event Lessor may repossess the entire Subject Property and Improvements, and be entitled to recover as damages a sum of money equal to the value, as of the date of termination of this Lease, of any sum of money and damages due under the terms of this Lease to Lessor and Lessee. Any personal property not removed after such termination shall be addressed as provided for in Section 1.5 above.

(b) Lessor may terminate Lessee's right of possession and may repossess the entire Subject Property and Improvements by forcible entry and detainer suit or otherwise, without demand or

notice of any kind to Lessee (except as above expressly provided for) and without terminating this Lease, in which event Lessor may, but shall be under no obligation to do so, relet all or any part of the Subject Property for rent and upon terms as shall be satisfactory in the judgment reasonably exercised by Lessor (including the right to relet the Subject Property for a term greater or lesser than that remaining under the stated Term of this Lease Agreement and the right to relet the Subject Property as a part of a larger area and the right to change the use made of the Subject Property). For the purpose of reletting, Lessor may make any repairs, changes, alterations or additions in or to the Subject Property and Improvements that may be reasonably necessary or convenient in Lessor's judgment reasonably exercised; and if Lessor shall be unable, after a reasonable effort to do so, to relet the Subject Property, or if the Subject Property is relet and a sufficient sum shall not be realized from reletting after paying all of the costs and expenses of repairs, change, alterations and additions and the expense of reletting and the collection of the charges accruing from it, to satisfy the charges above provided to be paid, then Lessee shall pay to Lessor as damages a sum equal to the amount of the charges reserved in this Lease for the period or periods as and when payable pursuant to this Lease, or, if the Subject Property or any part of it has been relet, Lessee shall satisfy and pay any deficiency upon demand from time to time; and Lessee acknowledges that Lessor may file suit to recover any sums falling due under the terms of this Section from time to time and that any suit or recovery of any portion due Lessee shall be no defense to any subsequent action brought for any amount not reduced to judgment in favor of Lessor. Any personal property not removed after such termination shall be addressed as provided for in Section 1.5 above.

(c) In the event of any breach or threatened breach by Lessee of any of the terms, covenants, agreements, provisions or conditions in this Lease, Lessor shall have the right to invoke any right and remedy allowed at law or in equity or by statute or otherwise as through reentry, summary proceedings, and other remedies were not provided for in this Lease.

(d) Upon the termination of this Lease and the Term created, or upon the termination of Lessee's right of possession, whether by lapse of time or at the option of Lessor, Lessee will at once surrender possession of the Subject Property and dispose of personal property and Improvements as described in Section 1.5. If possession is not immediately surrendered, Lessor may reenter the Subject Property and Improvements and repossess itself of it as of its former estate and remove all persons and their personal property, if such can be done without using force. Lessor may at its option seek expedited consideration to obtain possession if Lessor determines that the Lease has terminated as described in the first sentence of this paragraph, and Lessee agrees not to oppose such expedited consideration.

(e) In the event that Lessee shall fail to make any payment required to be made provided for in this Lease or defaults in the performance of any other covenant or agreement which Lessee is required to perform under this Lease during the period when work provided for in this Lease shall be in process or shall be required by the terms of this Lease to commence, Lessor may treat the default as a breach of this Lease and, in addition to the rights and remedies provided in this Article, but subject to the requirements of service of notice pursuant to this Lease, Lessor shall have the right to carry out or complete the work on behalf of Lessee without terminating this Lease.



**Section 15.4 Waivers and Surrenders To Be In Writing.**

No covenant or condition of this Lease shall be deemed to have been waived by Lessor unless the waiver be in writing, signed by Lessor or Lessor's agent duly authorized in writing and shall apply only with respect to the particular act or matter to which the consent is given and shall not relieve Lessee from the obligation, wherever required under this Lease, to obtain the consent of Lessor to any other act or matter.

**ARTICLE XVI LESSOR'S TITLE And LIEN****Section 16.1 Lessor's Title and Lien Paramount.**

Lessor has title to the Subject Property, and Lessor's lien for taxes and other charges shall be paramount to all other liens.

**Section 16.2 Lessee Not To Encumber Lessor's Interest.**

Lessee shall have no right or power to and shall not in any way encumber the title of Lessor in and to the Subject Property. The fee-simple estate of Lessor in the Subject Property shall not be in any way subject to any claim by way of lien or otherwise, whether claimed by operation of law or by virtue of any express or implied lease or contract or other instrument made by Lessee, and any claim to the lien or otherwise upon the Subject Property arising from any act or omission of Lessee shall accrue only against the leasehold estate of Lessee in the Subject Property and Lessee's interest in the Improvements, and shall in all respects be subject to the paramount rights of Lessor in the Subject Property.

**ARTICLE XVII REMEDIES CUMULATIVE****Section 17.1 Remedies Cumulative.**

No remedy conferred upon or reserved to Lessor shall be considered exclusive of any other remedy, but shall be cumulative and shall be in addition to every other remedy given under this Lease or existing at law or in equity or by statute. Every power and remedy given by this Lease to Lessor may be exercised from time to time and as often as occasion may arise or as may be deemed expedient by Lessor. No delay or omission of Lessor to exercise any right or power arising from any default shall impair any right or power, nor shall it be construed to be a waiver of any default or any acquiescence in it.

**Section 17.2 Waiver of Remedies Not To Be Inferred.**

No waiver of any breach of any of the covenants or conditions of this Lease shall be construed to be a waiver of any other breach or to be a waiver of, acquiescence in, or consent to any further or succeeding breach of it or similar covenant or condition.

**Section 17.3 Right to Terminate Not Waived.**

Neither the rights given to receive, sue for or distrain from any rent, moneys or other payments, or to enforce any of the terms of this Lease, or to prevent the breach or nonobservance of it, nor the exercise of any right or of any other right or remedy shall in any way impair or toll the right or power of Lessor to declare ended the Term granted and to terminate this Lease because of any event of default.

## **ARTICLE XVIII SURRENDER and HOLDING OVER**

### **Section 18.1 Surrender at End of Term.**

On the last day of the original term, or on the earliest termination of the term, Lessee shall peaceably and quietly leave, surrender and deliver the entire Subject Property to Lessor at the termination of the Lease, subject to the provisions of Section 1.5, in good repair, order, and condition, environmentally clean and free of contaminants, reasonable use, wear and tear excepted, free and clear of any and all mortgages, liens, encumbrances, and claims. If the Subject Property is not so surrendered, Lessee shall repay Lessor for all expenses which Lessor shall incur by reason of it, and in addition, Lessee shall indemnify, defend and hold harmless Lessor from and against all claims made by any succeeding Lessee against Lessor, founded upon delay occasioned by the failure of Lessee to surrender the Subject Property.

### **Section 18.2 Rights Upon Holding Over.**

At the termination of this Lease, by lapse of time or otherwise, Lessee shall yield up immediately possession of the Subject Property to Lessor and, failing to do so, agrees, at the option of Lessor, to pay to Lessor for the whole time such possession is withheld, a sum per day equal to \$100.00. The provisions of this Article shall not be held to be a waiver by Lessor of any right or reentry as set forth in this Lease Agreement, nor shall the receipt of a sum, or any other act in apparent affirmance of the tenancy, operate as a waiver of the right to terminate this Lease Agreement and the Term granted for the period still unexpired for any breach of Lessee under this Lease Agreement.

## **ARTICLE XIX MODIFICATION**

### **Section 19.1 Modification.**

None of the covenants, terms or conditions of this Lease to be kept and performed by either Party to this Lease shall in any manner be waived, modified, changed or abandoned except by a written instrument duly signed, acknowledged, and delivered by both Lessor and Lessee.

## **ARTICLE XX INVALIDITY OF PARTICULAR PROVISIONS**

### **Section 20.1 Invalidity of Provisions.**

If any provision of this Lease or the application of it to any person or circumstances shall to any extent be invalid or unenforceable, the remainder of this Lease, or the application of such provision to persons or circumstances other than those as to which it is invalid or unenforceable, shall not be affected, and each provision of this Lease shall be valid and be enforced to the fullest extent permitted by law.

## **ARTICLE XXI APPLICABLE LAW and VENUE**

### **Section 21.1 Applicable Law.**

This Lease shall be construed and enforced in accordance with the laws of the State of Alaska. The forum and venue for any action seeking to interpret, construe, or enforce this Lease shall be only in the Superior Court for the State of Alaska, First Judicial District, at Sitka, Alaska.

## **ARTICLE XXII NOTICES**

### **Section 22.1 Manner of Mailing Notices.**

In every case where under any of the provisions of this Lease or otherwise it shall or may become necessary or desirable to make or give any declaration or notice of any kind to Lessor or Lessee, it shall be sufficient if a copy of any declaration or notice is sent by United States Post Office registered or certified mail, postage prepaid, return receipt requested, addressed: If to Lessor at: Municipal Administrator, City and Borough of Sitka, Alaska, of 100 Lincoln Street, Sitka, Alaska 99835, with a copy to: Municipal Clerk at address listed above; and if to Lessee, at: the address set out in the Preamble. Each Party from time to time may change its address for purposes of receiving declarations or notices by giving written notice of the changed address, to become effective seven (7) days following the giving of written notice.

### **Section 22.2 Notice to Leasehold Mortgagee and Secured Parties.**

Lessor shall provide each Leasehold Mortgagee and Secured Party, who has so requested, copies of all notices from Lessor to Lessee relating to existing or potential default under, or other noncompliance with the terms of this Lease. All notices, demands or requests which may be required to be given by Lessor or Lessee to any Leasehold Mortgagee and Secured Parties shall be sent in writing, by United States Post Office registered or certified mail or express mail, postage prepaid, return receipt requested, addressed to the Leasehold Mortgagee at a place as the Leasehold Mortgagee may from time to time designate in a written notice to Lessor and Lessee. Copies of all notices shall simultaneously be sent to the other of Lessor or Lessee, as the case may be.

### **Section 22.3 Sufficiency of Service.**

Service of any demand or notice as in this Article provided shall be sufficient for all purposes.

### **Section 22.4 When Notice Deemed Given or Received.**

Whenever a notice is required by this Lease to be given by any Party to the other Party or by any Party to a Leasehold Mortgagee, the notice shall be considered as having been given when a registered or certified notice is placed in the United States Post Office mail as provided by this Article and shall be deemed received on the third business day thereafter and for all purposes under this Lease of starting any time period after notice, the time period shall be conclusively deemed to have commenced three business days after the giving of notice and whether or not it is provided that a time period commences after notice is given or after notice is received.

## **ARTICLE XXIII MISCELLANEOUS PROVISIONS**

### **Section 23.1 Captions.**

The captions of this Lease and the index preceding it are for convenience and reference only and in no way define, limit or describe the scope or intent of this Lease, nor in any way affect this Lease.

### **Section 23.2 Conditions and Covenants.**

All the provisions of this Lease shall be deemed and construed to be "conditions" as well as "covenants," as though the words specifically expressing or importing covenants and conditions were used in each separate provision.

**Section 23.3 Entire Agreement.**

This Lease contains the entire agreement between the Parties and shall not be modified in any manner except by an instrument in writing executed by the Parties or their respective successors or assigns in interest.

**Section 23.4 Time of Essence as to Covenants of Lease Agreement.**

Time is of the essence as to the covenants in this Lease.

**ARTICLE XXIV COVENANTS TO BIND and BENEFIT RESPECTIVE PARTIES AND TO RUN WITH THE SUBJECT PROPERTY****Section 24.1 Covenants to Run with the Subject Property.**

All covenants, agreements, conditions and undertakings in this Lease shall extend and inure to the benefit of and be binding upon the successors and assigns of each of the Parties, the same as if they were in every case named and expressed, and they shall be construed as covenants running with the Subject Property. Wherever in this Lease reference is made to any of the Parties, it shall be held to include and apply to, wherever applicable, also the officers, directors, successors and assigns of each Party, the same as if in each and every case so expressed.

**ARTICLE XXV ADDITIONAL GENERAL PROVISIONS****Section 25.1 Absence of Personal Liability.**

No member, official, or employee of Lessor shall be personally liable to Lessee, its successors and assigns, or anyone claiming by, through or under Lessee or any successor in interest to the Subject Property, in the event of any default or breach by Lessor or for any amount which may become due to Lessee, its successors and assigns, or any successor in interest to the Subject Property, or on any obligation under the terms of this Lease. No member, official, or employee of Lessee shall be personally liable to Lessor, its successors and assigns, or anyone claiming by, through, or under Lessor or any successor in interest to the Subject Property, except as stated herein, in the event of any default or breach by Lessee or for any amount which become due to Lessor, its successors and assigns, or any successor in interest to the Subject Property, or on any obligation under the terms of this Lease.

**Section 25.2 Lease Only Effective as Against Lessor upon Assembly Approval.**

This Lease is effective as against Lessor only upon the approval of the Sitka Assembly.

**Section 25.3 Binding Effects and Attorney's Fees.**

This Lease shall be binding up and inure to the benefit of the respective successors and assigns of the Parties. In the event of litigation over this Lease Agreement, the Parties agree that the prevailing Party shall receive full reasonable attorneys' fees.

**Section 25.4 Duplicate Originals.**

This Lease may be executed in any number of copies, each of which shall constitute an original of this Lease. The warranties, representations, agreements and undertakings shall not be deemed to have been made for the benefit of any person or entity, other than the Parties.

**Section 25.5 Declaration of Termination.**

With respect to Lessor's rights to obtain possession of the Subject Property or to revest title in itself with respect to the leasehold estate of Lessee in the Subject Property, Lessor shall have the right to institute such actions or proceedings as it may deem desirable to effectuate its rights including, without limitation, the right to execute and record or file with the Recorder of Sitka Recording District, a written declaration of the termination of all rights and title of Lessee in the Subject Property, and the revesting of any title in Lessor as specifically provided in this Lease Agreement.

**Section 25.6 Authority.**

Lessor and Lessee represent to each other that each has, and has exercised, the required corporate power and authority and has complied with all applicable legal requirements necessary to adopt, execute and deliver this Lease and perform its obligations. Both Parties also represent that this Lease has been duly executed and delivered by each and constitutes a valid and binding obligation of each enforceable in accordance with its terms, conditions, and provisions.

**Section 25.7 Recordation.**

Lessee understands that Lessor may not record this Lease. At the request of Lessor or Lessee the parties shall execute a memorandum of this Lease for recording purposes in lieu of recording this Lease in such form as may be satisfactory to them or their respective attorneys.

**[SIGNATURES AND ACKNOWLEDGMENTS ON NEXT PAGE]**

**CITY AND BOROUGH OF SITKA, ALASKA**

\_\_\_\_\_  
Date

\_\_\_\_\_  
By: P. Keith Brady  
Its: Municipal Administrator

STATE OF ALASKA                    )  
  ) ss.  
FIRST JUDICIAL DISTRICT        )

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 2018, by P. Keith Brady, Municipal Administrator of the CITY AND BOROUGH OF SITKA, ALASKA, an Alaska home rule municipality, on behalf of the municipality.

\_\_\_\_\_  
Notary Public in and for the State of Alaska  
My commission expires: \_\_\_\_\_

**SITKA HISTORICAL SOCIETY, INC.**

\_\_\_\_\_  
Date

\_\_\_\_\_  
By: Hal Spackman  
Its: Executive Director

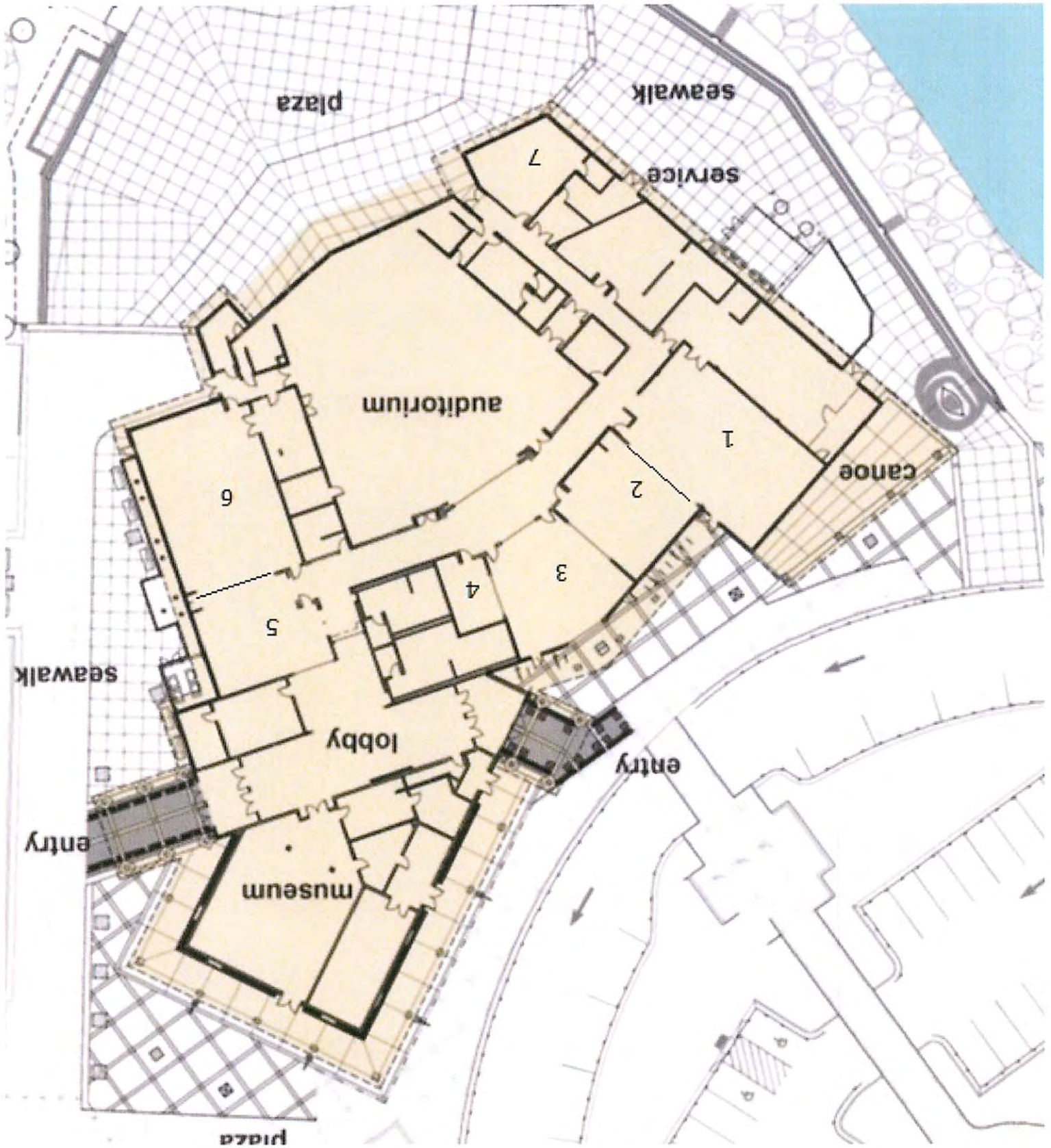
STATE OF ALASKA                    )  
  ) ss.  
FIRST JUDICIAL DISTRICT        )

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 2018, by Hal Spackman, Executive Director of the SITKA HISTORICAL SOCIETY INC., an Alaska corporation, on behalf of the corporation.

\_\_\_\_\_  
Notary Public in and for the State of Alaska  
My commission expires: \_\_\_\_\_



Exhibit A





# CITY AND BOROUGH OF SITKA

## Legislation Details

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File #: 18-138      Version: 1      Name:

Type: Item      Status: AGENDA READY

File created: 7/3/2018      In control: City and Borough Assembly

On agenda: 7/10/2018      Final action:

Title: Approve the extension of agreement between Seafood Producers Cooperative and the City and Borough of Sitka regarding the Sitka Marine Service Center

Sponsors:

Indexes:

Code sections:

Attachments: [Motion and Memo SPC lease extension.pdf](#)  
[2018\\_ Extension Marine Service Center \\_SPC.pdf](#)  
[SMSC Lease.pdf](#)  
[SPC Extension and Lease Agreement reduced file size.pdf](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

## **POSSIBLE MOTION**

**I MOVE TO** approve the extension of agreement between Seafood Producers Cooperative and the City and Borough of Sitka regarding the Sitka Marine Service Center and authorize the Municipal Administrator to execute this document.



# City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

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## MEMORANDUM

**To:** Mayor Hunter and Assembly Members

**From:** Keith Brady, Municipal Administrator

**Date:** 7-3-18

**Subject:** Approval of the renewal of the lease agreement with Seafood Producers Cooperative

---

### **Summary**

The Marine Service Center (MSC) has been leased to Seafood Producers Cooperative and North Pacific Seafoods for the last 10 years. Both parties have split the MSC building for their operations. The 5 year lease started in 2008, with an option to extend twice for additional five-year terms. North Pacific Seafoods has notified us within the contracted time frame that they will not extend their lease.

We have had conversations with Seafood Producers Cooperative on possible changes to their contract, however due to timing of the lease expiration and the need to extend we thought it prudent to renew the contract with them without changes. Any changes to the contract will come before the assembly for approval.

### **Fiscal Note**

This lease generates revenue for CBS. The current rate, adjusted for CPI, is at \$10,157.86/month (\$121,894.32 annually). Sales tax is to be paid in addition to stated rent.

### **Recommendation**

Approve a five-year lease extension with Seafood Producers Cooperative.

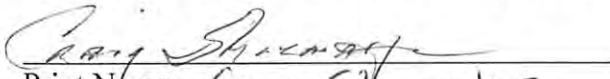


**EXTENSION OF AGREEMENT BETWEEN  
CITY AND BOROUGH OF SITKA AND  
SEAFOOD PRODUCERS COOPERATIVE  
REGARDING SITKA MARINE SERVICE CENTER**

The City and Borough of Sitka ("CBS"), 100 Lincoln Street, Sitka, Alaska 99835, and Seafood Producers Cooperative of 2875 Roeder Avenue, Bellingham, Washington 98225 ("SPC") agree to extend the Agreement Between The City and Borough of Sitka and Seafood Producers Cooperative ("Agreement") dated October 28, 2008. The Parties agree to extend the Agreement for the second of two five-year extension periods allowed by Section 1.2 and will expire on June 30, 2023. All terms and conditions set out in the Agreement remains in effect during this extension period.

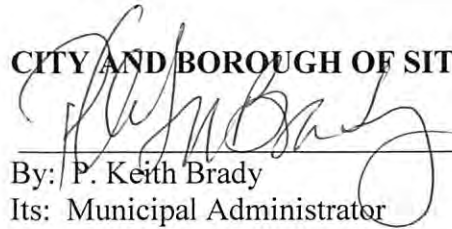
This Amendment was approved by the City and Borough Assembly on \_\_\_\_\_.

**SEAFOOD PRODUCERS COOPERATIVE**

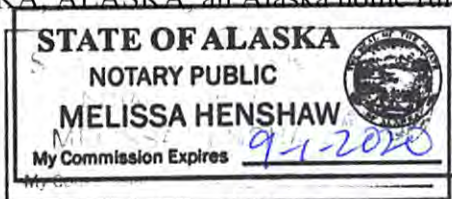
  
Print Name: Craig Sheremata


STATE OF ALASKA                     )  
  ) ss.  
FIRST JUDICIAL DISTRICT        )

**CITY AND BOROUGH OF SITKA, ALASKA**

  
By: P. Keith Brady  
Its: Municipal Administrator

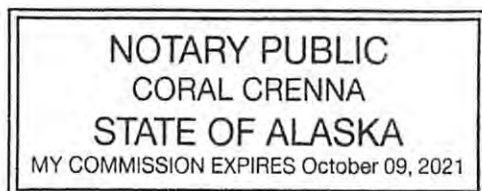
The foregoing instrument was acknowledged before me this 29<sup>th</sup> day of June, 2018, by P. Keith Brady, Municipal Administrator of the CITY AND BOROUGH OF SITKA, ALASKA, an Alaska home rule municipality, on behalf of the municipality.

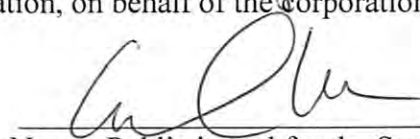


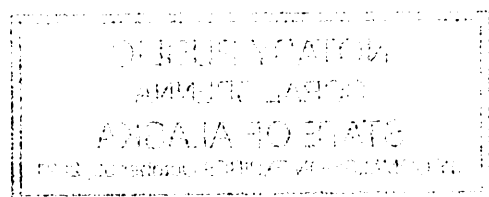
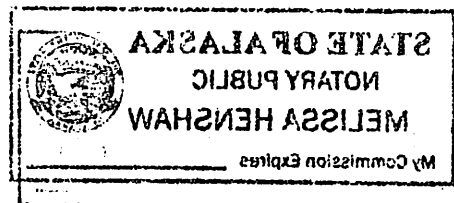
  
Notary Public in and for the State of Alaska  
My commission expires: 9-1-2020

STATE OF ALASKA                     )  
  ) ss.  
FIRST JUDICIAL DISTRICT        )

The foregoing instrument was acknowledged before me this 29 day of June, 2018, by Craig Sheremata, its V.P. Operations Manager for the SEAFOODS PRODUCERS COOPERATIVE, an Alaska corporation, on behalf of the corporation.



  
Notary Public in and for the State of Alaska  
My commission expires: 10/9/21







# SEAFOOD PRODUCERS COOPERATIVE

PRODUCERS, PROCESSORS & MARKETERS OF PREMIUM QUALITY SEAFOODS

To: Mr. Michael Harmon, Public Works Director  
City and Borough of Sitka

Date: December 20, 2017

From: Craig Shoemaker, SPC VP Operations

Subject: Notification of intent to Renew SMSC Lease

Mr. Michael Harmon;

Seafood Producers Cooperative would like to renew its lease on the SMSC for the second 5-year extension from June 2018 out to June 2023.

Please advise us regarding a convenient time to meet and discuss the renewal at your convenience.

Thank you,



Craig Shoemaker VP Operations

Seafood Producers Cooperative

**EXTENSION OF AGREEMENT BETWEEN  
CITY AND BOROUGH OF SITKA AND  
SEAFOOD PRODUCERS COOPERATIVE  
REGARDING SITKA MARINE SERVICE CENTER**


The City and Borough of Sitka (“CBS”), 100 Lincoln Street, Sitka, Alaska 99835, and Seafood Producers Cooperative of 2875 Roeder Avenue, Bellingham, Washington 98225 (“SPC”) agree to extend the Agreement Between The City and Borough of Sitka and Seafood Producers Cooperative (“Agreement”) dated October 28, 2008. The Parties agree to extend the Agreement for the first of two five-year extension periods allowed by Section 1.2 and will expire on June 30, 2018. All terms and conditions set out in the Agreement remains in effect during this extension period.

This Amendment was approved by the City and Borough Assembly on May 14, 2013.

## SEAFOOD PRODUCERS COOPERATIVE

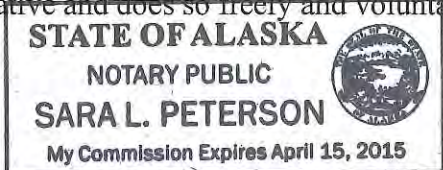
CITY AND BOROUGH OF SITKA

Thomas M. McLaughlin  
Print Name: THOMAS M. McLAUGHLIN

  
John P. Sweeney, III  
Interim Municipal Administrator

STATE OF ALASKA )  
 ) ss.  
FIRST JUDICIAL DISTRICT )

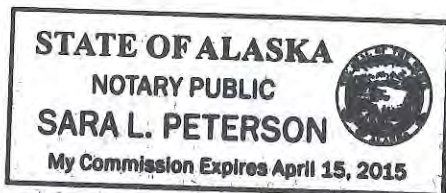
On this 5 day of June, 2013, Thomas McLaughlin, Corporate officer of Seafood Producers Cooperative, whose identity is personally known to me or proved to me on the basis of satisfactory evidence, signs this document on behalf of Seafood Producers Cooperative and affirms by signing this document to be authorized to sign on behalf of the Seafood Producers Cooperative and does so freely and voluntarily.



Sara Peterson  
Notary Public for Alaska  
My Commission Expires: 4-15-2015

STATE OF ALASKA )  
 ) ss.  
FIRST JUDICIAL DISTRICT )

On this 12 day of June, 2013, John P. Sweeney, III, Interim Municipal Administrator of the City and Borough of Sitka, Alaska, a municipal corporation organized under the laws of the State of Alaska, signs this Lease Agreement on its behalf, and affirms by signing this document to be authorized to sign on its behalf, and does so freely and voluntarily.



Sara L Peterson  
Notary Public for Alaska  
My Commission Expires: 4-15-2015



# LEASE AGREEMENT

Between

**THE CITY AND BOROUGH OF SITKA**

AND

**SEAFOOD PRODUCERS  
COOPERATIVE**

**SITKA MARINE SERVICE CENTER**



<b>LEASE AGREEMENT PREAMBLE.....</b>	<b>1</b>
<b>SPECIAL PROVISIONS .....</b>	<b>1</b>
<b>ARTICLE I: LEASE, TERM OF LEASE, AND TERMINATION OF LEASE.....</b>	<b>1</b>
Section 1.1 Conveyance of Estate in Lease.....	1
Section 1.2 Options to Renew. ....	1
Section 1.3 Option to Purchase. DELETED.....	1
Section 1.4 Disposition of Improvements and Lessee's Personal Property Following Term of Lease Agreement. ....	1
Section 1.5 Covenants to Perform. ....	2
<b>ARTICLE II RENT .....</b>	<b>3</b>
Section 2.1 Calculation & Method of Payment of Rent During the Initial Six-Year Term of the Lease.....	3
Section 2.2 Cost of Living Adjustment to Lease Rate: .....	3
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#### Exhibits

Exhibit A – Diagram of Lease Area

Exhibit B – Rental and Maintenance of Marine Services Center Bulk Cold Storage Space

Exhibit C – Property Description



## LEASE AGREEMENT

### PREAMBLE

This Lease Agreement is made as of July 1, 2008, between the City and Borough of Sitka, 100 Lincoln Street, Sitka, Alaska 99835 ("Sitka," "the City," or "Lessor" ) and Seafood Producers Cooperative of 2875 Roeder Avenue, Bellingham, Washington 98225, ("SPC" or "Tenant"), hereafter referred to as Lessee, Agreement or Lease, or Tenant. This Lease Agreement consists of the Special Provisions, the General Provisions, and the attached Exhibits A, B, and C. Exhibit A is a pictorial representation of the areas leased in the Sitka Marine Service Center ("MSC" or "Lessee") at 611 Katlian Street, Sitka, Alaska 99835. Exhibit B describes the rental and maintenance of the MSC bulk cold storage space. Exhibit C further describes the property on Exhibit A.

### SPECIAL PROVISIONS

#### ARTICLE I: LEASE, TERM OF LEASE, AND TERMINATION OF LEASE

##### Section 1.1 Conveyance of Estate in Lease.

Lessor, for and in consideration of the rents received and of the covenants and agreements made by Lessee, does lease to Lessee, and Lessee leases from Lessor, the "Subject Property" or "Premises" as shown on Exhibit A. Exhibit A shows an approximately 8,400-square of cold storage space. The term is five (5) years, and commences on the first day of the month immediately after the month that includes the date set out in the Preamble and ends five years later. An example of the operation of the provision in the previous sentence is that if the date set out in the Preamble is July 1, 2008, the end of the original 5-year term of the Lease Agreement is June 30, 2013.

##### Section 1.2 Options to Renew.

Provided there does not then exist a continuing material default by Lessee under this Lease at the time of exercise of this right or at commencement of any extended term, Lessee shall have the right to exercise options for two successive terms of five (5) years each upon the same terms and conditions as this Lease Agreement (except Section 1.2) with the lease payments as described in Article II. Each of these options is effective only if (a) SPC makes a written request to exercise such option not more than one year or less than six months from the end of the immediately preceding term; and (b) SPC is in compliance with law and this Lease Agreement and is not in default under this Lease Agreement. Options to renew must be approved by the Assembly of the City and Borough of Sitka.

##### Section 1.3 Option to Purchase. ~~DELETED~~

~~Provided there does not then exist a continuing material default by Lessee under this Lease at the time of exercise of this right or at commencement of any extended term, Lessee shall have the right to exercise options for purchase during the first year of this Lease Agreement. This option~~



to purchase is for any or all of the MSC facility, the land it occupies and the adjacent recycling yard center. This option is effective only if (a) SPC makes a written request to exercise such option not less than thirty (30) days prior to the end of the first year; and (b) SPC is in compliance with law and this Lease Agreement and is not in default under this Lease Agreement. The price of the subject is to be at market value, as supported by current real estate appraisals, provided by either party, plus any outstanding balances from previous grants and loans on the facility. Option to purchase must be approved by the Assembly of the City and Borough of Sitka, and subject to the Sitka General Code enforcements. Terms of sale will be negotiated separate from this Lease Agreement.

#### **Section 1.4 Disposition of Improvements and Lessee's Personal Property Following Term of Lease Agreement.**

With the exception of such improvements described in the next sentence, Lessee shall remove from the Subject Property any personal property or improvements constructed, installed, or deposited on the Subject Property at the termination of this Lease Agreement or any extension thereof unless Lessee makes a separate written agreement with Sitka to do otherwise. Subject to the provisions of the next sentence, SPC shall leave behind at no cost to Sitka improvements including: bollards, ladders, drains and drain lines; toilets; bathroom sinks; building systems and their components such as plumbing, piping, and fixtures; building structural components; non-structural improvements such as walls and ceilings; devices not used for processing or manufacturing such as but not limited to electrical service entrance equipment, electrical distribution panels, electrical cables, feeders, branch circuit wiring, and appurtenances such as light fixtures, switches, and other devices; portable fire extinguishers, smoke detectors, and fire and life safety equipment attached or fastened in ways integral to the building in which Subject Property is located. Any improvements or personal property not removed after thirty (30) days have passed after termination of this Lease Agreement shall be deemed abandoned and at Lessor's option shall become the property of Lessor, and SPC shall repay to Sitka any costs of removing such improvements or personal property from the Subject Property if Sitka does not exercise such option. Any holes that may be left in walls, ceilings, or floors as a result of removal of improvements shall be repaired by SPC in a manner that meets all existing requirements of local, state, and federal law and matches the existing materials of Subject Property. Subject to Sitka's obligations under Subsection 3.1(a) below, SPC agrees to leave Subject Property in a neat, clean, and weather-tight condition at the end of the term of the Lease Agreement.

#### **Section 1.5 Covenants to Perform.**

This Lease Agreement is made upon the above and the following terms and conditions, each of which the party bound by such covenants and conditions agrees to perform, irrespective of whether the particular provision is in the form of a covenant, an agreement, a condition, a direction, or otherwise, and each party agrees to provide the other party with documents or further assurances as may be required to carry out the expressed intentions.

## **ARTICLE II RENT**

### **Section 2.1 Calculation & Method of Payment of Rent During the Initial Five-Year Term of the Lease.**

The first year of the Lease begins on the date for commencement of this Lease Agreement set out in Article I. Each successive year of the lease begins on the corresponding anniversary of the lease. Notwithstanding any other provision of this Lease Agreement, on the term start date set out in Article I, Lessee shall pay the full rent. Subject to the provision in the previous sentence, Lessee shall pay the lease payments for each month in advance upon the first day of each and every month for which rent is due throughout the term of the Lease Agreement without the necessity of any billing by Lessor. SPC will lease the space as shown in Exhibit A for \$110,880/year payable at a rate of \$9,240/month, plus yearly CPI. Sales tax is to be paid in addition to stated rent.

### **Section 2.2 Cost of Living Adjustment to Lease Rate:**

Beginning with the second year of the lease and annually thereafter, the lease payment will be increased by the percentage increase of the Consumer Price Index from the previous year's increase. The index used will be the All Urban Consumers U.S. City Average, all items.

### **Section 2.3 Calculation and Method of Payment of Rent During Successive Optional Five-Year Renewals of the Lease.**

If Lessee decides to exercise the option to renew for successive five-year terms under Section 1.2, the Lessee must notify the City of their intent no less than six (6) months before the end of the current term of the lease. Sitka may commission a professional market appraisal of the lease property in its "as is" condition. The appraisal will not take into consideration improvements made to the property by SPC but may take into consideration improvements made by the City. Subject to the provision of the next sentence, the rental rate for each month of the successive five-year terms (also known as the Sixth and Tenth Years) shall be equal to one-twelfth of ten percent (10%) of the appraised value as determined by the appraisal described in this subsection.

### **Section 2.4 Property Tax Responsibility**

Beginning with the term of this lease and each calendar year thereafter, the Lessee will be responsible to pay property taxes to the City and Borough of Sitka for its possessory interest in the building, land, and equipment to the extent taxable as determined by the Tax Assessor.

## **ARTICLE III: RESTRICTIONS UPON USE OF SUBJECT PROPERTY**

### **Section 3.1 Lessee's Obligations as to Construction, Maintenance, Repair and Safety**

(a) Except as provided herein, SPC acknowledges the leasehold is in an "as is" condition and includes the building, fixtures, appurtenances and City-provided equipment. At the sole cost and expense of SPC and in compliance with all legal requirements, SPC may purchase, construct, develop, repair, and/or maintain any improvements, personal property, fixtures, and other items



on the interior Subject Property in a first-class manner using materials of good quality. Any protrusions, extensions, doors, drains through the roof, walls or floor of the building for the purpose of drains, access, venting equipment or space within the SPC leasehold shall be the responsibility of SPC including any water leaks or blockages caused by those protrusions, extensions or drains.

Sitka shall maintain the subject property and City-provided equipment. Sitka reserves the right to expand or modify the facility. In that event, the City and SPC will work together to complete such expansion or modification in a manner that minimizes disruption to SPC's use of the facility. Some anticipated disruptions could be the use of space for construction activities, the interruption in facility utilities, i.e. power, water and were, and operational disturbances from noise, dust and other construction activities.

(b) Lessee acknowledges that Lessor has made no representation or warranty with respect to Lessee's ability to obtain any permit, license, or approval.

(c) Lessee shall also use the Subject Property and any improvements placed thereon only for lawful uses.

(d) Lessee shall confine their equipment, storage and operation to the leasehold area. An exception to this is the use of common spaces. SPC will cooperate with other lease holders in the facility with regards to use of common spaces which includes coordination and timing of using unloading and loading areas, battery charging and use of other common areas in the building and grounds. The City Facilities Manager will act as arbitrator between leaseholders on questions on cooperative use.

(e) Lessee shall not permit the accumulation of waste or refuse matter on the Subject Property, and Lessee shall not obstruct or permit the obstruction of the streets, sidewalks, access ways, or alleys adjoining the Subject Property except as may be permitted by Lessor or other municipal authorities having jurisdiction. Lessee shall do all things necessary during the term of this Lease Agreement to remove any dangerous condition from time to time existing on the Subject Property as the result of the use by Lessee thereof.

(f) Lessee may erect outdoor signage at its expense with the permission of the City Building Official and the Public Works Director. The style, size and physical placement location of the sign will be approved on a case-by-case basis.

### **Section 3.2 Lessor's Approval of Certain Alterations or Improvements.**

Lessee shall not make or permit to be made any alteration of, addition to, or change in, structures and improvements, nor demolish all or any part of the structures or improvements without the prior written consent of the Lessor, which consent shall not be unreasonably withheld. The phrase "structures and improvements" in the previous sentence includes water and wastewater systems and electrical systems. In requesting consent Lessee shall comply with all applicable laws and ordinances, and shall submit to the Public Works Director of the City and Borough of Sitka or his or her written designee detailed plans and specifications of proposed work, an explanation of the needs and reasons for the work, and a plan of full payment of the costs of the

work. Lessor shall notify Lessee of its approval or objections no later than 30 days after receiving the information described in the previous sentence. In approving or objecting Lessor shall be acting in its proprietary function and not its regulatory function, any such approval in this proprietary function does not relieve SPC of any obligation to obey the law. Nothing in this Section shall be interpreted to prevent SPC from removing at the termination of this Lease Agreement any improvements or personal property as described in Section 1.4.

### **Section 3.3 Rights of Access to Property**

(a) Lessor reserves for itself and any public utility company the right to access the Subject Property at all reasonable times in a reasonable manner for the purposes of opening, inspecting, repairing, replacing, reconstructing, maintaining, or servicing the public utilities, if any, located on the Subject Property, as well as for the purposes of constructing or installing new public utilities. Lessor also reserves for itself and the Alaska Department of Environmental Conservation the right to access the Subject Property at all reasonable times in a reasonable manner for the purposes of regulation and enforcement of this Lease Agreement. Sitka also reserves for itself the right to access the Subject Property at all reasonable times in a reasonable manner for the purposes of (1) inspection of all work being performed in connection with the construction of improvements; (2) showing Subject Property for exhibiting Subject Property in connection with renting or leasing Subject Property in a matter that will not unreasonably interfere with Lessee's business; and (3) placing "For Sale" or "For Rent" signs on Subject Property. Lessee shall not charge for any of the access allowed in the situations described in this subsection.

(b) Lessee shall not construct any permanent improvements over or within the boundary lines of any easement for public utilities without receiving the written prior consent of Lessor and any applicable utility company.

(c) Lessee acknowledges that the Subject Property is or shall be subject to agreements for ingress and egress, utilities, parking, and maintenance of common areas as described on Exhibit A attached hereto. Lessee agrees that it shall comply with the terms of said cooperative agreements, in accordance with the terms of said agreements, those portions of such maintenance expenses that are attributable to the Subject Property, as more fully set forth therein.

### **Section 3.4 Additional Conditions of Leasing.**

Lessee recognizes and shall cause all beneficiaries of Lessee and all permitted successors in interest in or to any part of the Subject Property to recognize that:

(a) SPC will cooperate with the City and Borough of Sitka's Facilities Manager and City's maintenance contractor and will notify the City of any maintenance deficiencies or of any equipment failures that require maintenance or repair. SPC will be provided a 24 hour telephone number to notify the City of any event that requires immediate response by the City.

(b) SPC shall provide a summary record of all cold storage activity by customer. All product into and out of the facility will be weighed and cold storage services and charts documented by customer. These records are to be retained for a minimum of three years, and are to be made

available to the City at a reasonable time and location so that City can verify public use according to the terms of this agreement. An annual report of this business is required and is due by 31 July of each year.

(c) Lease payments will be made in monthly installments in advance in cash or by check, bank draft or money order made available to the City and Borough of Sitka. Installments to be delivered or mailed to 100 Lincoln Street, Sitka, Alaska 99835, by or on the first day of each calendar month.

(d) Lease payments shall become delinquent if not paid within ten (10) days after the due date. Delinquent payments are subject to a late charge of \$25 and interest accrued from the due date at 12% annum.

(e) The charges and fees paid by Lessee to Lessor must be separated according to the City and Borough of Sitka accounting standards.

(f) The City will only invoice if lease payments are delinquent. The City will only invoice if failure to make lease payment within 30 days of due date. The City at its option can terminate the lease in accordance with this Lease Agreement.

(g) SPC will charge cold storage customers rates currently in use at the time. Rates will be clearly posted and will be uniformly charged for all cold storage service provided at the facility. Rate changes will require prior approval of the City. Rate adjustments can be proposed by either SPC or the City. Adjustments will be made to keep rates current with prevailing rates in the Puget Sound area.

(h) SPC covenants and agrees that as it relates to use of the facility, it will not, on the grounds of race, color or national origin, discriminate or permit discrimination against any person or group of person in any manner prohibited by Federal, State or Local laws or regulations promulgated thereunder, and SPC further grants the City the right to take such action to enforce such local covenant as it deems necessary or as it is directed pursuant to any Federal, State or Local law or regulation.

(i) Subject to the storage rights granted to SPC, cold storage will be made available to the public without discrimination to all customers that meet operating requirements of the facility.

(j) Sitka may sell the building in the future and all agreements regarding the Subject Property, including this Lease Agreement, new owner shall be completely transferable to new owner. A transfer of the property to any new owner shall not create any restrictions upon use of the Subject Property in addition to those hereunder.

(k) Lessor may, upon at least 20 days prior notice to Lessee, temporarily suspend the supply of water, wastewater service, the supply of electric power, the use of pipelines, the use of waterfront structures or the use of the Improvements in order to perform routine maintenance and, in all events, subject to unavoidable delays, as provided in Section 4.4. Such interruptions shall be of as short duration as necessary to perform such maintenance, and Sitka shall not be responsible for any such costs or expenses as a result of suspending such utilities. Lessor shall



make their best effort to perform maintenance between November and March of each year.

(l) Lessee will pay the City and Borough of Sitka Fire Marshal fees and other building permit fees and shall also pay all applicable property taxes, sales taxes, utilities and assessments when due.

(m) SPC is responsible for taking any measures that SPC deems necessary to provide security for its property. Sitka is not responsible for theft or vandalism.

(n) City and Borough of Sitka sales tax will apply to lease payments. Sales taxes will also apply to utility services and will be calculated into each monthly billing from the City. Sales tax rates, limits, exemptions, and exclusions are subject to change by the Assembly of the City and Borough of Sitka.

### **Section 3.5 Control of Rodents and Other Creatures on Subject Property.**

Lessee shall take reasonable affirmative measures to ensure that its operations do not attract to Subject Property or any portion of the MSC any of the following creatures: rodents, vermin, insects, eagles, crows, ravens, seagulls, or bears.

## **ARTICLE IV UTILITY SERVICES & RATES**

### **Section 4.1 Provision of Utility Services.**

SPC will pay for an apportioned share of the utilities based on its share of occupancy.

### **Section 4.2 Rates for Utility Services Provided by Lessor.**

Utility rates charged by Lessor for utility services Lessor provides shall be those set forth in the City and Borough of Sitka's Ordinances and General Code. SPC acknowledges the requirements of Section 9.4 as to utility lines. The Assembly of the City and Borough may change utility rates from time to time by amending the Sitka General Code.

### **Section 4.3 Lessee to Pay for Utility Services.**

Lessee will pay, or cause to be paid, all proper charges which shall be used by or supplied to the Subject Property at any time during the term of this Lease Agreement including the following for electricity and solid waste; for sewer and water; for telephone and other communication services; and for all other public or private utility services. In the event that any charge, cost, or expense for any of the above-mentioned utility services or for any of the other above-mentioned services shall not be paid when due and payable, Lessor shall have the right, but shall not be obligated, to pay it, with the understanding that amounts paid by Lessor shall constitute additional rent due and payable under this Lease Agreement and shall be repaid to Lessor by Lessee immediately on rendition of a bill by the Lessor. Interest at the highest rate allowable by law shall be added as a charge for unpaid utility bills paid by Sitka on behalf of Lessee. Sitka reserves the right to suspend utility services if Tenant does not pay for utility services.

#### **Section 4.4 Lessor Not Liable for Failure of Utilities or Building.**

Except to the extent that any such failure, injury, or other casualty is due to Lessor's negligence or breach of any obligation under this Lease, Lessor shall not be liable for any failure of building roof, water supply, sewer, or electric current, or for any injury or damages to person or property's caused by or resulting from any natural disaster, natural condition, gasoline, oil, steam, gas, electricity, or hurricane, tornado, flood, wind or similar storms or disturbances, or water, rain, or snows which may leak or flow from the street, sewer, or from any part of the building or the Subject Property, or leakage of gasoline or gas from pipes, appliances, sewer, or plumbing works therein, or from any other place, or for sewer or plumbing works therein, or from any other place. Lessor shall not be held responsible or liable for any claim or action due to or arising from any suspension of operation, breakage, unavoidable accident or injury of any kind occurring to, or caused by the sewer mains by an Act of God, beyond Lessor's control, or caused by the elements, strikes, riots, or a terrorist or terrorists.

#### **Section 4.5. Requirement Regarding Potable Water Services.**

All potable water services will be metered and protected by approved backflow prevention in accordance with Section 15.05.400 of the Sitka General Code.

### **ARTICLE V INDEMNIFICATION**

#### **Section 5.1 General Indemnification of Lessor Without Limitation of Any Other Indemnity Given.**

Lessee agrees to indemnify, defend, and save harmless Lessor against and from any and all claims by or on behalf of any person, firm, or corporation arising, other than due to acts or omissions of Lessor, from the conduct or management of or from any work or thing whatsoever done in or about the Subject Property and structures and improvements, including liability arising from products produced on the property. Lessee also agrees to indemnify, defend, and save Lessor harmless against and from any and all claims and damages arising, other than due to acts or omissions of Lessor, during the term of this Lease Agreement from: (a) any condition of the Subject Property or improvements placed on it; (b) any breach or default on the part of the Lessee regarding any act or duty to be performed by Lessee pursuant to the terms of this Lease Agreement; (c) any act or negligence of Lessee or any of its agents, contractors, servants, employees or licensees; and (d) any accident, injury, death or damage caused to any person occurring during the Term of this Lease Agreement in or on the Subject Property. Lessee agrees to indemnify, defend, and save harmless Lessor from and against all costs, counsel and legal fees, expenses, and liabilities incurred, other than due to acts or omissions of Lessor, in any claim or action or proceeding brought asserting claims of or asserting damages for any alleged act, negligence, omission, conduct, management, work, thing, breach, default, accident, injury, or damage described in the previous two sentences. The above agreements of indemnity are in addition to and not by way of limitation of any other covenants in this Lease Agreement to indemnify the Lessor. The agreements of indemnity by the Lessee do not apply to any claims of damage arising out of the failure of the Lessor to perform acts or render services in its municipal capacity.

## **Section 5.2 Indemnification of Lessee.**

Except to the extent of liabilities arising from Lessee's acts or omissions, Lessor indemnifies, defends, and holds Lessee harmless for liabilities to the extent that they were incurred by reason of conditions existing on the site as of the date of execution of this Lease Agreement or by reasons of Lessor's acts or omissions. Lessor also agrees to indemnify, defend, and save Lessee harmless against and from any and all claims and damages arising, other than due to acts or omissions of Lessee, during the term of this Lease Agreement from (a) any condition of the Subject Property or improvements placed on it; (b) any breach or default on the part of the Lessor regarding any act or duty to be performed by Lessor pursuant to the terms of the Lease Agreement; (c) any act or negligence of Lessor or any of its agents, contractors, servants, employees, or licensees; and (d) any accident, injury, death, or damage caused to any person occurring during the term of this Lease Agreement in or on the Subject Property. Lessor agrees to indemnify, defend, and save harmless Lessee from and against all costs, counsel and legal fees, expenses, and liabilities incurred, other than due to acts or omissions of Lessee, in any claim or action or proceeding brought asserting claims of or asserting damages for any alleged act, negligence, omission, conduct, management, work, thing, breach, default, accident, injury, or damage described in the previous two sentences. The above agreements of indemnity are in addition to and not by way of limitation of any other covenants in this Lease Agreement to indemnify the Lessee.

## **Section 5.3 Reimbursement of Costs of Obtaining Possession.**

Each Party agrees to pay and to indemnify the other party prevailing in any dispute hereunder against, all costs and charges, including but not limited to, full reasonable counsel and legal fees lawfully and reasonably incurred in enforcing any provision of this Lease Agreement including obtaining possession of the Subject Property and establishing the Lessor's title free and clear of this Lease Agreement upon expiration or earlier termination of this Lease Agreement.

## **GENERAL PROVISIONS**

### **ARTICLE VI DEFINITIONS**

#### **Section 6.1 Defined Terms.**

For the purposes of this Lease Agreement, the following words shall have the meanings attributed to them in this Section:

(a) "Event of Default" means the occurrence of any action specified in Section 14.1.

(b) "Imposition" means all of the taxes, assessments, utility rates or charges, levies and other governmental charges, levied or assessed against the Subject Property, any part thereof, any right or interest or penalty therein or any rent and income received therefrom as well as sales taxes on rent.

(c) "Improvement" or "improvements" means all buildings, structures and improvements of any nature now or hereafter located upon the Land, as well as all apparatus and equipment necessary for the complete and comfortable use, occupancy, enjoyment and operation of the Subject



Property, including fittings, appliances, machinery, garage equipment, heating equipment, lighting equipment, cooling equipment, air conditioning and ventilating equipment, wiring, controls, communications equipment, plumbing, switchboards, antennae, elevators, escalators, floor coverings, refrigerating equipment, hot water heating and all other appliances and equipment; excepting only in each case articles of personal property appurtenances and fixtures (including trade fixtures) owned by Lessee, Sublessees, or others, which can be removed without defacing or materially injuring the improvements remaining on the property, from the property with the portion of the property from which such items are removed being returned to a condition at least as good as that existing on the date of this lease.

(d) "Personal Property" means tangible personal property owned or leased and used by the Lessee or any sublessee of the Lessee, in connection with and located upon the Subject Property.

(e) "Premises" means the "Subject Property."

(f) "Rent" means the lease rate, which is the amount Lessee periodically owes and is obligated to pay Lessor as lease payments under this Lease Agreement for the use of the Subject Property.

(g) "Subject Property" is the area leased as shown on Exhibit A.

(h) "Sublessee" and "Sublease" -- any reference to "sublessee" shall mean any subtenant, concessionaire, licensee, or occupant of space in or on the Subject Property holding by or through the Lessee; the term "sublease" shall mean any lease, license, concession or other agreement for the use and occupancy of any part of the Subject Property made by any Person holding by or through the Lessee.

(i) "Term" means the period of time Lessee rents or leases the Subject Property from Lessor.

## **ARTICLE VII INSURANCE**

### **Section 7.1 Insurance.**

The City shall maintain property damage and comprehensive general liability insurance in the amount of one million dollars (\$1,000,000), including direct damage boiler and machinery insurance. The City shall maintain on the building and other City improvements on which the premises are located a policy of standard fire and extended coverage insurance, with vandalism and malicious mischief endorsements, to the extent of at least the actual cash value.

### **Section 7.2 Notification of Claim, Loss, or Adjustment.**

Lessee shall advise Lessor of any claim, loss, adjustment, or negotiations and settlements involving any loss under all policies of the character described in this Section 7.

### **Section 7.3 Waiver of Subrogation.**

Whenever: (i) any loss, cost, damage or expense resulting from fire, explosion or any other casualty or occurrence is incurred by either of the parties to this Lease Agreement, or anyone claiming under it in connection with the Subject Property or Improvements; and (ii) the party is then covered in whole or in part by insurance with respect to loss, cost, damage or expense or is required under this Lease Agreement to be so insured, then the party so insured (or so required) releases the other party from any liability the other party may have on account of the loss, cost, damage or expense to the extent of any amount recoverable by reason of insurance and waives any right of subrogation which might otherwise exist in or accrue to any person on account of it, provided that the release of liability and waiver of the right of subrogation shall not be operative in any case where the effect is to invalidate the insurance coverage or increase its cost (provided that, in the case of increased cost, the other party shall have the right, within thirty (30) days following written notice, to pay the increased cost keeping the release and waiver in full force and effect).

## **ARTICLE VIII RESTRICTIONS REGARDING ASSIGNMENT, SUBLEASES, AND TRANSFERS OF SUBJECT PROPERTY**

### **Section 8.1 Lessee Without Power to Assign Lease or Transfer or Encumber Subject Property.**

Lessee has no power under this Lease Agreement to assign the Lease Agreement. Lessee has no power under this Lease Agreement to transfer the Subject Property. Lessee has no power to encumber Subject Property or pledge its interest in Subject Property as collateral for a loan or mortgage.

### **Section 8.2 Limitations on Subleases.**

Lessee shall not sublease the Subject Property or any portion of it without the prior written approval of the Assembly of the City and Borough of Sitka. All Subleases entered into demising all or any part of the Improvements or the Subject Property shall be expressly subject and subordinate to this Lease Agreement, including Exhibits B and C. Lessor's consent to a sublease of the Subject Property shall not release SPC from its obligations under the Lease Agreement. Lessor's consent to a sublease shall not be deemed to give any consent to any subsequent subletting.

## **ARTICLE IX USE AND PROTECTION OF THE SUBJECT PROPERTY**

### **Section 9.1 Property As Is - Repairs.**

The Lessee acknowledges that it has examined the Subject Property and the present improvements including any public improvements presently located there and knows the condition of them and accepts them in their present condition and without any representations or warranties of any kind or nature whatsoever by the Lessor as to their condition or as to the use or occupancy which may be made of them. The Lessee assumes the sole responsibility for the Lease Agreement Between City and Borough of Sitka

And Seafood Producers Cooperative

condition of the improvements located on the Subject Property. Nothing in the foregoing shall relieve the Lessor of its general municipal obligations.

### **Section 9.2 Compliance with Laws.**

Lessee shall throughout any term of this Lease Agreement, at Lessee's sole expense, promptly comply with all the laws and ordinances and the orders, rules, regulations, and requirements of all federal, state, and municipal governments and appropriate departments, commissions, boards, and officers (whether or not the same require structural repairs or alterations) and all other legal requirements that may be applicable to the use of the Subject Property.

### **Section 9.3 Notification of City and Borough of Sitka's Public Works Director of Discovery of Contamination.**

Lessee shall promptly notify the Public Works Director of the City and Borough of Sitka within 24 hours if any contaminated soils or other materials that require special handling are encountered during construction activities or during the terms of this Lease Agreement.

### **Section 9.4 Use of Utility Lines.**

Lessee shall connect or otherwise discharge to such utility lines as are approved by the Director of Public Works and/or Electric Director, and shall obtain any permits and comply with any conditions specified by the Director of Public Works for such connections.

### **Section 9.5 Permits and Approvals for Activities.**

Lessee shall be responsible for obtaining all necessary permits and approvals including food processing/purveying for its activities unless otherwise specifically allowed by Lessor. Not less than ten (10) days in advance of applying for permits to any public entity other than the City and Borough of Sitka, Lessee shall provide copies of all permit applications and associated plans and specifications to the Director of Public Works of the City and Borough of Sitka to facilitate review by departments of the City and Borough of Sitka. The City and Borough of Sitka is not obligated to comment on the permit applications and plans, and the result of any review by the City and Borough of Sitka does not affect Lessee's obligation to comply any applicable laws.

## **ARTICLE X LESSOR'S RIGHT TO PERFORM LESSEE'S COVENANTS; REIMBURSEMENT OF LESSOR FOR AMOUNTS SO EXPENDED**

### **Section 10.1 Performance of Lessee's Covenants To Pay Money.**

The Lessee covenants that if it shall at any time default or shall fail to make any other payment (other than Rent) due and the failure shall continue for ten (10) days after written notice to the Lessee, then the Lessor may, but shall not be obligated so to do, and without further notice to or demand upon the Lessee and without releasing the Lessee from any obligations of the Lessee under this Lease Agreement, make any other payment in a manner and extent that the Lessor may deem desirable.



## **Section 10.2 Lessor's Right To Cure Lessee's Default.**

If there is a default involving the failure of the Lessee to keep the lease area in good condition and repair in accordance with the provisions of this Lease Agreement, to make any necessary renewals or replacements or to remove any dangerous condition in accordance with the requirements of this Lease Agreement or to take any other action required by the terms of this Lease Agreement, then the Lessor shall have the right, but shall not be required, to make good any default of the Lessee. The Lessor shall not in any event be liable for inconvenience, annoyance, disturbance, loss of business, or other damage of or to the Lessee by reason of bringing materials, supplies and equipment into or through the building during the course of the work required to be done to make good such default, and the obligations of the Lessee under this Lease Agreement shall remain unaffected by such work, provided that the Lessor uses reasonable care under the circumstances prevailing to avoid unnecessary inconvenience, annoyance, disturbance, loss of business, or other damage to the Lessee.

## **Section 10.3 Reimbursement of Lessor and Lessee.**

All sums advanced by the Lessor pursuant to this Article and all necessary and incidental costs, expenses and attorney fees in connection with the performance of any acts, together with interest at the highest rate of interest allowed by law from the date of the making of advancements, shall be promptly payable by the Lessee, in the respective amounts so advanced, to the Lessor. This reimbursement shall be made on demand, or, at the option of the Lessor, may be added to any rent then due or becoming due under this Lease Agreement and the Lessee covenants to pay the sum or sums with interest, and the Lessor shall have (in addition to any other right or remedy) the same rights and remedies in the event of the nonpayment by the Lessee as in the case of default by the Lessee in the payment of any installment of rent. Conversely, the Lessee shall be entitled to receive from the Lessor prompt payment or reimbursement on any sums due and owing from the Lessor to the Lessee, together with interest at the highest rate allowed by law. However, nothing contained in this Lease Agreement shall entitle the Lessee to withhold any Rent due to the Lessor or to offset or credit any sums against rent, except with respect to unpaid rental due from the Lessor to the Lessee under any sublease of building space to the Lessor.

## **ARTICLE XI DAMAGE OR DESTRUCTION**

### **Section 11.1 Repair and Replacement of Structures and Improvements Following Damage.**

(a) If the Premises shall be destroyed or so injured by any cause as to be unfit, in whole or in part, for occupancy and such destruction or injury could reasonably be repaired within ninety (90) days from the date of such damage or destruction, then Tenant shall not be entitled to surrender possession of the Premises, nor shall Tenant's liability to pay rent under this Lease cease, without the mutual consent of the parties hereto; in case of any such destruction or injury, Lessor shall repair the same with all reasonable speed and shall complete such repairs within ninety (90) days from the date of such damage or destruction. If during such period Tenant shall be unable to use all or any portion of the Premises, a proportionate allowance shall be made to Tenant from the rent corresponding to the time during which and to the portion of the Premises of which Tenant shall be so deprived of the use on account thereof.

(b) If such destruction or injury cannot reasonably be repaired within ninety (90) days from the date of such damage or destruction, Lessor shall notify Tenant in writing within fifteen (15) days after the determination that restoration cannot be made in 90 days. If Lessor elects not to repair or rebuild, this Lease shall be terminated. If Lessor elects to repair or rebuild, Lessor shall specify the time within which such repairs or reconstruction will be complete, and Tenant shall have the option, to be exercised within thirty (30) days after the receipt of such notice, to elect either to terminate this Lease and further liability hereunder, or to extend the term by written notice to Lessor of this Lease by a period of time equivalent to the time from the happening of such destruction or injury until the Premises are restored to their former condition. In the event Tenant elects to extend the term of this Lease, Lessor shall restore the Premises to the former condition within the time specified in the notice, and Tenant shall not be liable to pay rent for the period from the time of such destruction or injury until the Premises are so restored to the former condition.

(c) In addition to all rights to cancel or terminate this Lease set forth in Subsections 11.1(a) and 11.1(b), if the Premises and or the MSC building of which the Premises and a part are destroyed or damaged during the last two (2) years of the renewal term of this Lease or any extension or renewal thereof to the extent of fifty per cent (50%) or more of the value of the Premises and/or the MSC building of which the Premises are a part, then Lessor shall have the right to cancel and terminate this Lease as of the date of such damage or destruction by giving Tenant written notice thereof within ninety (90) days after the date of said damage or destruction.

## **ARTICLE XII MECHANIC'S LIENS**

### **Section 12.1 Discharge of Mechanics' Liens.**

The Lessee shall neither suffer nor permit any mechanics' liens to be filed against the title to the Subject Property, nor against the Lessee's interest in the property, nor against the improvements by reason of work, labor, services or materials supplied or claimed to have been supplied to the Lessee or anyone having a right to possession of the Subject Property or improvements as a result of an agreement with or the assent of the Lessee. If any mechanics' lien shall at the time be filed against the Subject Property including the Improvements, the Lessee shall cause it to be discharged of record within 30 days after the date that Lessee has knowledge of its filing.

## **ARTICLE XIII LIEN FOR RENT AND OTHER CHARGES**

### **Section 13.1 Lien for Rent.**

The whole amount of the rent and each and every installment, and the amount of all taxes, assessments, water rates, insurance premiums and other charges and impositions paid by the Lessor under the provisions of this Lease Agreement, and all costs, attorney's fees and other expenses which may be incurred by the Lessor in enforcing the provisions of this Lease Agreement or on account of any delinquency of the Lessee in carrying out any of the provisions of this Lease Agreement, shall be and they are declared to constitute a valid and prior lien upon the Subject Property and any improvements, and upon the Lessee's leasehold estate, and may be enforced by equitable remedies including the appointment of a receiver.

## **ARTICLE XIV DEFAULT PROVISIONS**

### **Section 14.1 Events of Default.**

Each of the following events is defined as an "Event of Default":

(a) The failure of the Lessee to pay any installment of rent, or any other payments or deposits of money, or furnish receipts for deposits as required, when due and the continuance of the failure for a period of ten (10) days after notice in writing from the Lessor to the Lessee.

(b) The failure of the Lessee to perform any of the other covenants, conditions and agreements of this Lease Agreement including payment of taxes on the part of the Lessee to be performed, and the continuance of the failure for a period of thirty (30) days after notice in writing (which notice shall specify the respects in which the Lessor contends that the Lessee has failed to perform any of the covenants, conditions and agreements) from the Lessor to the Lessee unless, with respect to any default which cannot be cured within thirty (30) days, the Lessee, or any person holding by, through or under the Lessee, in good faith, promptly after receipt of written notice, shall have commenced and shall continue diligently and reasonably to prosecute all action necessary to cure the default within an additional 60 days.

(c) The filing of an application by the Lessee (the term, for this purpose, to include any approved transferee other than a sublessee of the Lessee's interest in this Lease Agreement): (i) for a consent to the appointment of a receiver, trustee or liquidator of itself or all its assets; (ii) of a voluntary petition in bankruptcy or the filing of a pleading in any court of record admitting in writing of its inability to pay its debts as they come due; (iii) of a general assignment for the benefit of creditors; (iv) of an answer admitting the material allegations of, or its consenting to, or defaulting in answering, a petition filed against it in any bankruptcy proceeding.

(d) The entry of an order, judgment or decree by any court of competent jurisdiction, adjudicating the Lessee a bankrupt, or appointing a receiver, trustee or liquidator of it or of its assets, and this order, judgment or decree continuing unstayed and in effect for any period of 60 consecutive days, or if this Lease Agreement is taken under a writ of execution.

### **Section 14.2 Assumption or Assignment of Lease to Bankruptcy Trustee.**

In the event that this Lease Agreement is assumed by or assigned to a trustee pursuant to the provisions of the Bankruptcy Reform Act of 1978 (referred to as "Bankruptcy Code") (11 U.S.C. § 101 et seq.), and the trustee shall cure any default under this Lease Agreement and shall provide adequate assurances of future performance of this Lease Agreement as are required by the Bankruptcy Code (including but not limited to, the requirement of Code § 365(b)(1)) (referred to as "Adequate Assurances"), and if the trustee does not cure such defaults and provide such adequate assurances under the Bankruptcy Code within the applicable time periods provided by the Bankruptcy Code, then this Lease Agreement shall be deemed rejected automatically and the Lessor shall have the right immediately to possession of the Subject Property immediately and shall be entitled to all remedies provided by the Bankruptcy Code for damages for breach or termination of this Lease Agreement.



### **Section 14.3 Remedies in Event of Default.**

The Lessor may treat any one or more of the Events of Default as a breach of this Lease Agreement and at its option, by serving written notice on the Lessee and each Secured Party and Leasehold Mortgagee of whom Lessor has notice (such notice not to be effective unless served on each such person) of the Event of Default of which the Lessor shall have received notice in writing, the Lessor shall have, in addition to other remedies provided by law, one or more of the following remedies:

(a) The Lessor may terminate this Lease Agreement and the term created, in which event the Lessor may repossess the entire Subject Property and any improvements, and be entitled to recover as damages a sum of money equal to the value, as of the date of termination of this Lease Agreement, of the rent provided to be paid by the Lessee for the balance of the stated term of this Lease Agreement less the fair rental value as of the date of termination of this Lease Agreement of the fee interest in the Subject Property and any improvements for the period, and any other sum of money and damages due under the terms of this Lease Agreement to the Lessor and the Lessee. Any personal property not removed after such termination shall be addressed as provided for in Section 1.4 above.

(b) The Lessor may terminate the Lessee's right of possession and may repossess the entire Subject Property and any improvements by forcible entry and detainer suit or otherwise, without demand or notice of any kind to the Lessee (except as above expressly provided for) and without terminating this Lease Agreement, in which event the Lessor may, but shall be under no obligation to do so, relet all or any part of the Subject Property for rent and upon terms as shall be satisfactory in the judgment reasonably exercised by the Lessor (including the right to relet the Subject Property and building for a term greater or lesser than that remaining under the stated term of this Lease Agreement and the right to relet the Subject Property and building as a part of a larger area and the right to change the use made of the Subject Property). For the purpose of reletting, the Lessor may make any repairs, changes, alterations or additions in or to the Subject Property and improvements that may be reasonably necessary or convenient in the Lessor's judgment reasonably exercised; and if the Lessor shall be unable, after a reasonable effort to do so, to relet the Subject Property, or if the Subject Property and building are relet and a sufficient sum shall not be realized from reletting after paying all of the costs and expenses of repairs, change, alterations and additions and the expense of reletting and the collection of the rent accruing from it, to satisfy the rent above provided to be paid, then the Lessee shall pay to the Lessor as damages a sum equal to the amount of the rent reserved in this Lease Agreement for the period or periods as and when payable pursuant to this Lease Agreement, or, if the Subject Property or any part of it has been relet, the Lessee shall satisfy and pay any deficiency upon demand from time to time; and the Lessee acknowledges that the Lessor may file suit to recover any sums falling due under the terms of this Section from time to time and that any suit or recovery of any portion due the Lessee shall be no defense to any subsequent action brought for any amount not reduced to judgment in favor of the Lessor. Any personal property not removed after such termination shall be addressed as provided for in Section 1.4 above.

(c) In the event of any breach or threatened breach by the Lessee of any of the terms, covenants, agreements, provisions or conditions in this Lease Agreement, the Lessor shall have the right to invoke any right and remedy allowed at law or in equity or by statute or otherwise as through

reentry, summary proceedings, and other remedies were not provided for in this Lease Agreement.

(d) Upon the termination of this Lease Agreement and the term created, or upon the termination of the Lessee's right of possession, whether by lapse of time or at the option of the Lessor, the Lessee will at once surrender possession of the Subject Property and dispose of personal property and improvements as described in Section 1.4. If possession is not immediately surrendered, the Lessor may reenter the Subject Property and Improvements and repossess itself of it as of its former estate and remove all persons and their personal property, using force as may be necessary without being deemed guilty of any manner of trespass or forcible entry or detainer. Lessor may at its option seek expedited consideration to obtain possession if Lessor determines that the Lease Agreement has terminated as described in the first sentence of this paragraph, and Lessee agrees not to oppose such expedited consideration.

(e) In the event that the Lessee shall fail to make any payment required to be made provided for in this Lease Agreement or defaults in the performance of any other covenant or agreement which the Lessee is required to perform under this Lease Agreement during the period when work provided for in this Lease Agreement shall be in process or shall be required by the terms of this Lease Agreement to commence, the Lessor may treat the default as a breach of this Lease Agreement and, in addition to the rights and remedies provided in this Article, but subject to the requirements of service of notice pursuant to this Lease Agreement, the Lessor shall have the right to carry out or complete the work on behalf of the Lessee without terminating this Lease Agreement.

#### **Section 14.4 Waivers and Surrenders To Be In Writing.**

No covenant or condition of this Lease Agreement shall be deemed to have been waived by the Lessor unless the waiver be in writing, signed by the Lessor or the Lessor's agent duly authorized in writing and shall apply only with respect to the particular act or matter to which the consent is given and shall not relieve the Lessee from the obligation, wherever required under this Lease Agreement, to obtain the consent of the Lessor to any other act or matter.

### **ARTICLE XV LESSOR'S TITLE AND LIEN**

#### **Section 15.1 Lessor's Title and Lien Paramount.**

The Lessor shall have title to the Land and building, and the Lessor's lien for rent and other charges shall be paramount to all other liens on the Subject Property.

#### **Section 15.2 Lessee Not To Encumber Lessor's Interest.**

The Lessee shall have no right or power to and shall not in any way encumber the title of the Lessor in and to the property. The fee-simple estate of the Lessor in the property shall not be in any way subject to any claim by way of lien or otherwise, whether claimed by operation of law or by virtue of any express or implied lease or contract or other instrument made by the Lessee, and any claim to the lien or otherwise upon the Land arising from any act or omission of the Lessee shall accrue only against the leasehold estate of the Lessee in the Subject Property and the

Lessee's interest in any improvements, and shall in all respects be subject to the paramount rights of the Lessor in the property.

## **ARTICLE XVI REMEDIES CUMULATIVE**

### **Section 16.1 Remedies Cumulative.**

No remedy conferred upon or reserved to the Lessor shall be considered exclusive of any other remedy, but shall be cumulative and shall be in addition to every other remedy given under this Lease Agreement or existing at law or in equity or by statute. Every power and remedy given by this Lease Agreement to the Lessor may be exercised from time to time and as often as occasion may arise or as may be deemed expedient by the Lessor. No delay or omission of Lessor to exercise any right or power arising from any default shall impair any right or power, nor shall it be construed to be a waiver of any default or any acquiescence in it.

### **Section 16.2 Waiver of Remedies Not To Be Inferred.**

No waiver of any breach of any of the covenants or conditions of this Lease Agreement shall be construed to be a waiver of any other breach or to be a waiver of, acquiescence in, or consent to any further or succeeding breach of it or similar covenant or condition.

### **Section 16.3 Right to Terminate Not Waived.**

Neither the rights given to receive, sue for or distrain from any rent, moneys or other payments, or to enforce any of the terms of this Lease Agreement, or to prevent the breach or nonobservance of it, nor the exercise of any right or of any other right or remedy shall in any way impair or toll the right or power of the Lessor to declare ended the term granted and to terminate this Lease Agreement because of any event of default.

## **ARTICLE XVII SURRENDER AND HOLDING OVER**

### **Section 17.1 Surrender at End of Term.**

On the last day of the last Lease year of the original term, or on the earlier termination of the term, the Lessee shall peaceably and quietly leave, surrender and deliver the entire Subject Property to the Lessor, subject to the provisions of Section 1.4, in good repair, order, and condition, reasonable use, wear and tear excepted, free and clear of any and all mortgages, liens, encumbrances, and claims. At the time of the surrender, the Lessee shall also surrender any and all security deposits and rent advances of Sublessees to the extent of any amounts owing from the Lessee to the Lessor. If the Subject Property is not so surrendered, the Lessee shall repay the Lessor for all expenses which the Lessor shall incur by reason of it, and in addition, the Lessee shall indemnify, defend and hold harmless the Lessor from and against all claims made by any succeeding lessee against the Lessor, founded upon delay occasioned by the failure of the Lessee to surrender the Subject Property.



## **Section 17.2 Rights Upon Holding Over.**

At the termination of this Lease Agreement, by lapse of time or otherwise, the Lessee shall yield up immediately possession of the Land to the Lessor and, failing to do so, agrees, at the option of the Lessor, to pay to the Lessor for the whole time such possession is withheld, a sum per day equal to one hundred and seventy-five percent (175%) times 1/30th of the aggregate of the rent paid or payable to Lessor during the last month of the term of the Lease Agreement the day before the termination of the Lease Agreement. The provisions of this Article shall not be held to be a waiver by the Lessor of any right or reentry as set forth in this Lease Agreement, nor shall the receipt of a sum, or any other act in apparent affirmance of the tenancy, operate as a waiver of the right to terminate this Lease Agreement and the Term granted for the period still unexpired for any breach of the Lessee under this Lease Agreement.

## **ARTICLE XVIII MODIFICATION**

### **Section 18.1 Modification.**

None of the covenants, terms or conditions of this Lease Agreement to be kept and performed by either party to this Lease Agreement shall in any manner be waived, modified, changed or abandoned except by a written instrument duly signed, acknowledged, and delivered by both Lessor and Lessee.

## **ARTICLE XIX INVALIDITY OF PARTICULAR PROVISIONS**

### **Section 19.1 Invalidity of Provisions.**

If any provision of this Lease Agreement or the application of it to any person or circumstances shall to any extent be invalid or unenforceable, the remainder of this Lease Agreement, or the application of such provision to persons or circumstances other than those as to which it is invalid or unenforceable, shall not be affected, and each provision of this Lease Agreement shall be valid and be enforced to the fullest extent permitted by law.

## **ARTICLE XX APPLICABLE LAW AND VENUE**

### **Section 20.1 Applicable Law.**

This Lease Agreement shall be construed and enforced in accordance with the laws of the State of Alaska. The forum and venue for any action seeking to interpret, construe, or enforce this Lease Agreement shall be only in the Superior Court for the State of Alaska at Sitka, Alaska.

## **ARTICLE XXI NOTICES**

### **Section 21.1 Manner of Mailing Notices.**

In every case where under any of the provisions of this Lease Agreement or otherwise it shall or may become necessary or desirable to make or give any declaration or notice of any kind to the Lessor or the Lessee, it shall be sufficient if a copy of any declaration or notice is sent by United

States mail, postage prepaid, return receipt requested, addressed: If to Lessor at: Municipal Administrator, City and Borough of Sitka, of 100 Lincoln Street, Sitka, Alaska 99835, with a copy to: Municipal Clerk at address listed above; and if to Lessee, at: the address set out in the Preamble. Each party from time to time may change its address for purposes of receiving declarations or notices by giving notice of the changed address, to become effective seven days following the giving of notice.

### **Section 21.2 Notice to Leasehold Mortgagee and Secured Parties.**

The Lessor shall provide each Leasehold Mortgagee and Secured Party, who has so requested, copies of all notices from Lessor to Lessee relating to existing or potential default under, or other noncompliance with the terms of, this Lease Agreement. All notices, demands or requests which may be required to be given by the Lessor or the Lessee to any Leasehold Mortgagee and Secured Parties shall be sent in writing, by United States registered or certified mail or express mail, postage prepaid, addressed to the Leasehold Mortgagee at a place as the Leasehold Mortgagee may from time to time designate in a written notice to the Lessor and Lessee. Copies of all notices shall simultaneously be sent to the other of the Lessor or the Lessee, as the case may be.

### **Section 21.3 Sufficiency of Service.**

Service of any demand or notice as in this Article provided shall be sufficient for all purposes.

### **Section 21.4 When Notice Deemed Given or Received.**

Whenever a notice is required by this Lease Agreement to be given by any party to the other party or by any party to a Leasehold Mortgagee, the notice shall be considered as having been given when a registered or certified notice is placed in the United States Post Office mail as provided by this Article and shall be deemed received on the third business day thereafter and for all purposes under this Lease Agreement of starting any time period after notice, the time period shall be conclusively deemed to have commenced three business days after the giving of notice and whether or not it is provided that a time period commences after notice is given or after notice is received.

## **ARTICLE XXII MISCELLANEOUS PROVISIONS**

### **Section 22.1 Captions.**

The captions of this Lease Agreement and the index preceding it are for convenience and reference only and in no way define, limit or describe the scope or intent of this Lease Agreement, nor in any way affect this Lease Agreement.

### **Section 22.2 Conditions and Covenants.**

All the provisions of this Lease Agreement shall be deemed and construed to be "conditions" as well as "covenants," as though the words specifically expressing or importing covenants and conditions were used in each separate provision.

### **Section 22.3 Entire Agreement.**

This Lease Agreement contains the entire agreement between the parties and shall not be modified in any manner except by an instrument in writing executed by the parties or their respective successors or assigns in interest.

### **Section 22.4 Time of Essence as to Covenants of Lease Agreement.**

Time is of the essence as to the covenants in this Lease Agreement.

## **ARTICLE XXIII COVENANTS TO BIND AND BENEFIT RESPECTIVE PARTIES AND TO RUN WITH THE SUBJECT PROPERTY**

### **Section 23.1 Covenants to Run with the Subject Property.**

All covenants, agreements, conditions and undertakings in this Lease Agreement shall extend and inure to the benefit of and be binding upon the successors and assigns of each of the parties, the same as if they were in every case named and expressed, and they shall be construed as covenants running with the Subject Property. Wherever in this Lease Agreement reference is made to any of the parties, it shall be held to include and apply to, wherever applicable, also the officers, directors, successors and assigns of each party, the same as if in each and every case so expressed.

### **Section 23.2 Interest in Deposits Automatically Transferred.**

The sale, conveyance or assignment of the interest of the Lessee (pursuant to the terms of this Lease Agreement) or of the Lessor in and to this Lease Agreement shall act automatically as a transfer to the assignee of the Lessor or of the Lessee, as the case may be, of its respective interest in any funds on deposit with and held by any Construction Lender and the Lessor, and every subsequent sale, conveyance or assignment by any assignee of the Lessor or of the Lessee also shall act automatically as a transfer of their respective rights to the deposits with such Construction Lender and the Lessor to the subsequent assignee.

## **ARTICLE XXIV ADDITIONAL GENERAL PROVISIONS**

### **Section 24.1 Absence of Personal Liability.**

No member, official, or employee of the Lessor shall be personally liable to the Lessee, its successors and assigns, or anyone claiming by, through or under the Lessee or any successor in interest to the Subject Property, in the event of any default or breach by the Lessor or for any amount which may become due to the Lessee, its successors and assigns, or any successor in interest to the Subject Property, or on any obligation under the terms of this Lease Agreement. No member, official, or employee of the Lessee shall be personally liable to the Lessor, its successors and assigns, or anyone claiming by, through, or under the Lessor or any successor in interest to the Subject Property, in the event of any default or breach by the Lessee or for any amount which become due to the Lessor, its successors and assigns, or any successor in interest



to the Subject Property, or on any obligation under the terms of this Lease Agreement.

**Section 24.2 Lease Agreement Only Effective As Against Lessor Upon Assembly Approval.**

This Lease Agreement is effective as against Lessor only upon the approval of such Lease Agreement by the Assembly of the City and Borough of Sitka.

**Section 24.3 Binding Effects and Attorneys Fees.**

This Lease Agreement shall be binding up and inure to the benefit of the respective successors and assigns of the parties hereto. In the event of litigation over this Lease Agreement, the parties agree that the prevailing party shall receive full reasonable attorneys' fees.

**Section 24.4 Duplicate Originals.**

This Lease Agreement may be executed in any number of copies, each of which shall constitute an original of this Lease Agreement. The warranties, representations, agreements and undertakings shall not be deemed to have been made for the benefit of any person or entity, other than the parties.

**Section 24.5 Declaration of Termination.**

With respect to Lessor's rights to obtain possession of the Subject Property or to revest title in itself with respect to the leasehold estate of the Lessee in the Subject Property, the Lessor shall have the right to institute such actions or proceedings as it may deem desirable to effectuate its rights including, without limitation, the right to execute and record or file with the Recorder of Sitka Recording District, a written declaration of the termination of all rights and title of Lessee in the Subject Property, and the revesting of any title in the Lessor as specifically provided in this Lease Agreement.


**Section 24.6 Authority.**

The Lessor and Lessee represent to each other that each has, and has exercised, the required corporate power and authority and has complied with all applicable legal requirements necessary to adopt, execute and deliver this Lease Agreement and perform its obligations. Both parties also represent that this Lease Agreement has been duly executed and delivered by each and constitutes a valid and binding obligation of each enforceable in accordance with its terms, conditions, and provisions.

**SEAFOOD PRODUCERS COOPERATIVE**



**CITY AND BOROUGH OF SITKA**

  
James Dinley  
Municipal Administrator

**STATE OF ALASKA**

)

)ss: **CORPORATE ACKNOWLEDGMENT**

**FIRST JUDICIAL DISTRICT**

)

On this ~~28~~ <sup>28</sup> day of ~~September~~ <sup>October</sup>, 2008, personally appeared before me \_\_\_\_\_, whose identity is personally known to me or proved to me on the basis of satisfactory evidence, and who by me duly sworn, did say that he is the \_\_\_\_\_ of SEAFOOD PRODUCERS COOPERATIVE and acknowledged that said LEASE AGREEMENT was signed by him freely and voluntarily and on behalf of said corporation by authority of its bylaws.

\_\_\_\_\_  
Notary Public for Alaska  
My Commission Expires:

**STATE OF ALASKA**

)

)ss. **MUNICIPAL ACKNOWLEDGMENT**


**FIRST JUDICIAL DISTRICT**

)

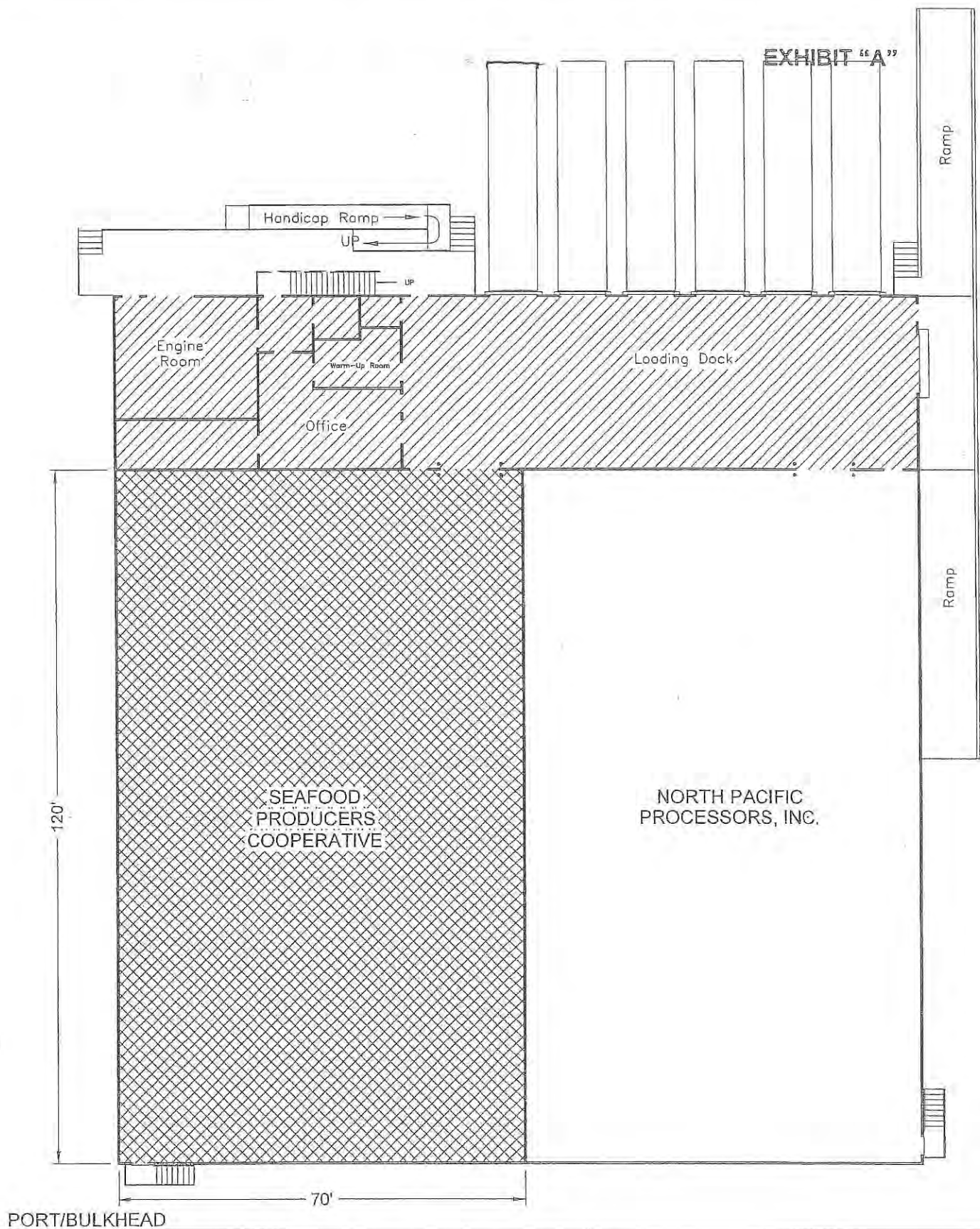
THIS CERTIFIES that on this ~~28~~ <sup>28</sup> day of ~~September~~ <sup>October</sup>, 2008, before me, a Notary Public in and for the State of Alaska, personally appeared JAMES E. DINLEY, Municipal Administrator to me known and known to me to be the person whose name is subscribed to the foregoing LEASE AGREEMENT, a Municipal corporation organized under the laws of the State of Alaska, that he has been authorized to execute the foregoing LEASE AGREEMENT on its behalf and he executed the same freely and voluntarily as the free act and deed.



WITNESS my hand and official seal the day and year in this certificate first above written.



  
Notary Public for Alaska  
My Commission Expires: 4-15-2011





-  COMMON AREAS
-  LEASED PREMISES

# MARINE SERVICES CENTER





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## **EXHIBIT "B"**

### **RENTAL AND MAINTENANCE OF MARINE SERVICES CENTER BULK COLD STORAGE SPACE**

This lease is for rental of space to **SPC** to meet their cold storage needs and to provide cold storage service to the seafood processing interests in the community.

#### Description of Facilities

The **CITY** will make available 8,400 square feet of refrigerated cold storage for exclusive use by **SPC** for cold storage of products related to their business. Major components of this exclusive use space will include:

- Cold storage space with the capability to store approximately 1,800,000 pounds of seafood at -10°F to -20°F.
- Shared office space and warm-up room for cold storage staff.
- Refrigeration, lighting, heating and other utility services required for use.

In addition, the lessee will have access and use of common spaces in the building and at the site for the following uses:

- Restrooms for employees.
- Access to building for delivery of project to the facility for cold storage.
- Access to the building for van loading frozen project for off-site delivery.
- Covered receiving area to accommodate receiving and handling of seafood from the processors main plant into cold storage.
- Loading dock for placing frozen product into vans for shipment.
- Electrical service for charging fork truck batteries.

#### Excluded Uses at the Site

The following uses are specifically prohibited at the site or as a part of the lessees use of the common spaces or exclusive use spaces:

- Primary processing of seafood.
- Delivery or handling of unprocessed seafood.
- Secondary processing of seafood.

- Retail sales. The term "retail sales" means direct retail sales to customers coming to the site to view and purchase a product. Examples would be a marine chandlery, sales of equipment, provisions and supplies, and sales of seafood products similar to a grocery or convenience store operation.
- Equipment storage or any other activity not directly related to the lessees exclusive use cold storage activities at the site.

#### Items to be Provided by the Lessee

- All equipment for handling the lessees seafood products for cold storage including electric fork trucks and electric charging equipment.
- Racks or stacking aids for cold storage.
- Totes, boxes or other supplies related to lessee's cold storage service activities.
- Telephone, garbage collection or any other utility required for operations that are not provided by the **CITY**.
- All permits or licenses required for **SPC** operations.
- All utilities to be the responsibility of the lessee.

#### Items to be Provided by the CITY

- Common building and site space for use by **SPC**.
- Building maintenance of cold storage equipment and common areas at no charge to **SPC**.
- Management of individual lease agreements at the site.
- Janitorial services in the office, warm-up room, bathrooms and entry. These areas will be cleaned weekly.

**\*\*See next page at \*\***

#### General Provisions of the Lease Agreement - See Lease Agreement

As a condition of the lease, **SPC** shall provide property damage and comprehensive general liability insurance in the amount of one million dollars. The insurance will include coverage for loss or spoilage for **SPC** products stored. The CITY and Borough of Sitka shall be named as an additional insured on the policy for all activities related to the lessee or the lessees activities on the site.

The lessee shall carry Worker's Compensation Insurance covering all its employees working at the site.

If one lease is terminated, the other tenant has the first right to lease the vacated area. This right expires 30 days after the termination.

*Handwritten signature*

The term of the lease will be five years. The lease shall terminate June 30, 2013. The lessee may not assign its rights without prior written approval of the **CITY**, but such approval will not be unreasonably withheld. The lease may be extended on a year by year basis on mutual agreement of the parties. No extensions are guaranteed. **SPC** shall request extensions 60 days prior to the term date of the original lease or subsequent extended date. The **CITY** will act on the request within 30 days from receipt of the request.

Prior to the approval of any assignment or sublease, the **CITY** shall be provided with all of the terms of the proposed transaction. Approval of assignment or sublease will only be made if it is in the best interests of the **CITY**.

No alterations will be made to the building without prior approval of the **CITY**. All alterations for the benefit of **SPC** will be at the expense of **SPC** and will be installed to comply with all applicable codes and regulations.

The lease area will be open to inspection by the **CITY** at all times.

The lease may be terminated by the **CITY** for breach of the lease agreement. In this event, **SPC** will be provided notice and will have 30 days to correct the breach prior to termination.

The lease may be terminated at any time by mutual agreement of both parties.

Upon termination or completion of this lease agreement, all **SPC** equipment or stored items will be removed and the leased space returned to its original condition less normal wear and tear.

Any repairs done to damage done to the facility by **SPC** forklift operation will be paid for by **SPC**. This includes but is not limited to overhead doors and tracks, plumbing and dock levelers. Normal wear and tear will be considered.

**\*\*CITY** will not be held liable for temperature variation in MSC Cold Storage due to improperly handled (above 5°F in temperature and/or wet cardboard boxes) product being introduced to the cold storage vault by **SPC**.

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### ***EXHIBIT "C"***

The premises leased are portions of the building as shown in Exhibit "A" located on the following property:

A portion of Alaska Tidelands Survey No. 15, Sitka, Alaska, said portion commonly referred to as the Port Development Facility and more particularly described as follows: Beginning at the witness corner to meander Corner No. 11 of U.S. Survey 2542, Sitka Indian Village, Sitka, Alaska; thence N 39°59'56" W a distance of 433.22 feet to a point on the Southerly right-of-way of Katlian Avenue henceforth to be known as Corner No. 1 of this description and the true point of beginning; thence S 44°53'41" W a distance of 2.54 feet to Corner No. 2 of Parcel #4 of the property leased to Halibut Producers Cooperative by the CITY and Borough of Sitka, and Corner No. 2 of this description; thence S 44°53'41" W for 206.76 feet to Corner No. 3; thence S 45°06'49" E a distance of 40.00 feet to Corner No. 4; thence S 43°15'43" W for 16.00 feet to Corner No. 5; thence S 45°06'19" E a distance of 5.00 feet to Corner No. 6; thence S 44°53'41" W for 9.00 feet to Corner No. 7; thence N 45°32'30" W a distance of 356.66 feet to Corner No. 8; thence N 44°19'08" E a distance of 237.34 feet to a point on the Southerly right-of-way of Katlian Avenue as Corner No. 9; thence along the right-of-way of Katlian Avenue in a southeasterly direction along a curve to the Left, whose delta angle is 27°57'49" and whose radius is 507.46 feet for a distance of 247.67 feet to Corner No. 10; thence S 57°00' E a distance of 3.00 feet to Corner No. 11, a point on a curve to the Right whose delta angel is 7°56'07" and whose radius is 477.46 feet, a distance of 66.13 feet to Corner No. 1 and the True Point of Beginning. Sitka Recording District, First Judicial District, State of Alaska.



# CITY AND BOROUGH OF SITKA

## Legislation Details

File #: ORD 18-30      Version: 1      Name:

Type: Ordinance      Status: AGENDA READY

File created: 7/3/2018      In control: City and Borough Assembly

On agenda: 7/10/2018      Final action:

Title: Making supplemental appropriations for Fiscal Year 2019 (E911 Software System Acquisition) 1st reading

Sponsors:

Indexes:

Code sections:

Attachments: [Motion Memo and Ord 2018-30.pdf](#)

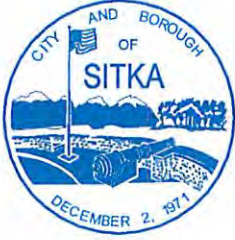
Date	Ver.	Action By	Action	Result
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## **POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2018-30 on  
first reading.





# City and Borough of Sitka

## Information Technology Department

100 Lincoln Street • Sitka, Alaska 99835

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### MEMORANDUM

**To:** Mayor Hunter and Assembly Members  
Keith Brady, Municipal Administrator

**From:** Ron Duvall, Information Technology Director *RAD*

**Cc:** Jay Sweeney, Chief Finance and Administrative Officer,  
Jeff Ankerfelt, Chief of Police,  
Dave Miller, Fire Chief

**Date:** July 5, 2018

**SUBJECT:** E911 SYSTEM REPLACEMENT – SUPPLEMENTAL APPROPRIATION

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### Background

The City and Borough of Sitka (CBS) Information Technology and Police Department have been continuously evaluating our Emergency Management Systems (EMS). We currently have identified three critical points of failure.

1. E911 Call Taker System
2. Dispatch Radio Consoles
3. Records Management System / Computer Aided Dispatch

The purpose of this process is to address one of the three critical areas. In 2012 CBS installed our current E911 Call Taker System, Sentinel Patriot 3.1, with a primary location located at the Sitka Police Department and a secondary location at the Sitka Fire Department. The call taker receives 911 calls with Automatic Number Identification and Automatic Location Identifier (ANI/ALI), which is imported into the current GIS data to a system called LG Dispatch and the CBS AS 400 RMS/CAD.

### Evaluation Process:

There are several factors that are involved in evaluating any IT system. During the evaluation of these critical systems, we focused on these criteria:

1. Purpose and function for the continuity of emergency services
2. The current status of system support by the manufacturer
3. Current software and hardware maintenance costs
4. Future software and hardware maintenance costs
5. Funding sources available to pay for system upgrades

### Goals of the E911 System Replacement Project:

1. Provide a commercially supported E911 system for servicing CBS Emergency Services
2. Upgrade the E911 Call Taker and peripheral systems to current industry standards
3. Streamline the call taking process between the E911 Call Taker System and the RMS/CAD systems

### **Analysis**

The best and most effective way of replacing the E911 system was to go out to bid with a request for proposal (RFP). We received three bids from companies to implement a new E911 system.

The anticipated cost models from most upfront cost to highest recurring cost:

1. Purchase, house, and maintain all hardware and software
2. Purchase hardware and software; house in vendor location
3. E911 as a service

During this analysis the bid review team determined the best, most cost effective solution presented is to purchase, house, and maintain all hardware and software with vendor support through maintenance agreements. The CBS has select Arcticom LLC and the Zetron solution they presented in their RFP.

**NOTE: The selection process, Professional Service Contract, project scope of work, project schedule, and all bid documentation will be presented at the July 24<sup>th</sup> Assembly meeting during the agenda item to approve the contract.**

## **Fiscal Note**

Unique to this project from many other CBS projects is the funding source. Every telephone within the City and Borough of Sitka is levied an E911 tax. These funds are federally mandated to be used for 911 services and currently has a balance of \$449,004. During the 2012 upgrade, a loan from the Southeast Economic Development Fund was issued, there is a remaining balance of \$200,575. Each year the E911 Fund realized between \$60,000 and \$80,000 in surplus revenue, helping the fund maintain a healthy balance. Expenses the E911 fund are minimal and include the telecommunications required, as well as, hardware and software maintenance.

The CBS has finalized the scope of work and equipment needed to successfully replace the aging E911 system and have come to an agreement of a Not to Exceed (NTE) amount of \$285,000.

## **Recommendation**

Considering the E911 Fund balance of \$449,000 and estimated yearly surplus in revenue of \$70,000, I recommend the Assembly appropriate \$285,000 from the designated E911 fund to the MIS fund to purchase a new CBS E911 System. Additionally, I recommend the balance of the loan be paid off as scheduled for the next 4 years.

**CITY AND BOROUGH OF SITKA**

**ORDINANCE NO. 2018-30  
AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA  
MAKING SUPPLEMENTAL APPROPRIATIONS FOR FISCAL YEAR 2019  
(E911 SOFTWARE SYSTEM ACQUISITION)**

**BE IT ENACTED** by the Assembly of the City and Borough of Sitka, Alaska as follows:

1. **CLASSIFICATION.** This ordinance is not of a permanent nature and is not intended to be a part of the Sitka General Code of the City and Borough of Sitka, Alaska.

2. **SEVERABILITY.** If any provision of this ordinance or any application thereof to any person or circumstance is held invalid, the remainder of this ordinance and application thereof to any person and circumstances shall not be affected thereby.

3. **PURPOSE.** The purpose of this ordinance is to adjust the FY19 budgets for known changes.

4. **ENACTMENT.** The Assembly of the City and Borough of Sitka makes supplemental appropriations in the General Fund and Data Processing Fund for the acquisition of E911 system software and equipment. In accordance with Section 11.10(a) of the Charter of the City and Borough of Sitka, Alaska, the following supplemental appropriations are hereby made:

<b>FISCAL YEAR 2019 EXPENDITURE BUDGETS</b>	
<b>GENERAL FUND</b>	
<b>Transfers to other Funds:</b> A supplemental appropriation is hereby made in the General Fund to transfer the amount of \$285,000 from the committed fund balance for E911 surcharges to the Data Processing Fund.	
<b>CAPITAL PROJECTS</b>	
<b>Fund 300 – Management Information Systems Fund:</b> A supplemental appropriation is hereby made in the amount of \$285,000 for the acquisition of an E911 software system consisting of software, software licenses, and equipment.	

**EXPLANATION**

The Administrator, acting upon the recommendation of the Information Technology Director, has determined that acquisition of a new E911 system is essential to maintaining public safety and emergency response capability within the Municipality.

The Municipality levies a surcharge on all telephone and cellular telephone charges within the municipality to specifically accrue funding to pay for E911 emergency response software. The funds accrued through the surcharge are not commingled with other general governmental revenues and are retained in a committed fund balance within the General Fund. At the end of FY2018, the amount of the committed fund balance in the General Fund for E911 services was \$449,000 plus any additional surcharges collected, estimated to be an additional \$80,000. Thus, funding exists to pay for a new E911 system, and, the funding can't be used for any other purpose.

41       **5. EFFECTIVE DATE.** This ordinance shall become effective on the day after the date of its passage.

42  
43       **PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska this  
44 **24th Day of July, 2018.**

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46  
47 **ATTEST:**

\_\_\_\_\_  
**Matthew Hunter, Mayor**

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51 \_\_\_\_\_  
52 **Sara Peterson, MMC**  
53 **Municipal Clerk**

54 **1<sup>st</sup> reading 7/10/18**  
55 **2<sup>nd</sup> reading 7/24/18**

56  
57 **Sponsor: Administrator**



# CITY AND BOROUGH OF SITKA

## Legislation Details

File #: ORD 18-31      Version: 1      Name:

Type: Ordinance      Status: AGENDA READY

File created: 7/3/2018      In control: City and Borough Assembly

On agenda: 7/10/2018      Final action:

Title: Amending Title 4 "Revenue and Finance" of the Sitka General Code by modifying Chapter 4.09 "Sales Tax" at Section 4.09.100 "Exemptions" by including an exemption for sales tax on groceries and residential utilities and amending Section 4.09.420 "Definitions" by adding a definition for groceries (1st reading)

Sponsors:

Indexes:

Code sections:

Attachments: [Motion and Ord 2018-31.pdf](#)

Date	Ver.	Action By	Action	Result
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**Sponsors: Knox / Potrzuski**

**POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2018-31 on  
first reading.

CITY AND BOROUGH OF SITKA  
ORDINANCE NO. 2018-31

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING TITLE 4 "REVENUE AND FINANCE" OF THE SITKA GENERAL CODE BY MODIFYING CHAPTER 4.09 "SALES TAX" AT SECTION 4.09.100 "EXEMPTIONS" BY INCLUDING AN EXEMPTION FOR SALES TAX ON GROCERIES AND RESIDENTIAL UTILITIES AND AMENDING SECTION 4.09.420 "DEFINITIONS" BY ADDING A DEFINITION FOR GROCERIES

**1. CLASSIFICATION.** This ordinance is of a permanent nature and is intended to be a part of the Sitka General Code.

**2. SEVERABILITY.** If any provision of this ordinance or any application to any person or circumstance is held invalid, the remainder of this ordinance and application to any person or circumstance shall not be affected.

**3. PURPOSE.** The purpose of this ordinance is to exempt groceries and residential utilities from sales tax. This exemption would become effective January 1, 2019, but only if the amendment to the Charter set forth in Ordinance 2018-32 (millage rate limit increase) is approved by voters at the regular election held on October 2, 2018.

**4. ENACTMENT.** NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka that Sitka General Code section 4.04.100 "Exemptions", subsection R and T, and section 4.09.420 "Definitions", subsection C, are amended to read as follows (new language underlined; deleted language stricken):

**TITLE 4  
REVENUE AND FINANCE**

\* \* \*

**Chapter 4.09  
SALES TAX**

\* \* \*

**4.09.100 Exemptions**

\* \* \*

R. ~~Reserved.~~ Sales of groceries, as defined elsewhere within this Chapter, are exempt.

S. Service Performed by a Licensed Undertaker or Mortician. Fees charged by a licensed undertaker or mortician for services and goods supplied in the course of the undertaking business are exempt.

T. ~~Reserved.~~ Fees levied by the city and borough of Sitka for residential utilities are exempt.

\* \* \*

**4.09.420 Definitions.**

In this chapter:

A. "Consideration" means a valuable inducement and includes, without limitation, money, property, and services;

B. "Engaging in business" means carrying on or causing to be carried on any activity with the purpose of direct or indirect benefit;

C. "Groceries" means breads, cereals, fruits, vegetables, meats, fish, poultry and dairy products as well as those foods and items that have been determined to be eligible for the USDA Supplemental Nutrition Assistance Program (SNAP) benefits. Groceries does not include beer, wine, liquor, cigarettes, tobacco products, marijuana, any nonfood items such as pet foods, soaps, paper products, household supplies, vitamins and medicines, foods that will be eaten in the store and hot foods.

~~G.~~ D. A "Household" consists of all the people who occupy a "housing unit"; a house, an apartment or other group of rooms, or a single room, is regarded as a housing unit when it is occupied or intended for occupancy as separate living quarters; that is, when the occupants do not live with any other persons in the structure and there is direct access from the outside or through a common hall; a previously designated live aboard vessel in the city and borough harbor system is also regarded as a housing unit; a household includes the related family members and all the unrelated people, if any, such as lodgers, foster children, wards, or employees who share the housing unit; a person living alone in a housing unit, or a group of unrelated people sharing a housing unit such as partners or roomers, is also counted as a household; the count of households excludes group quarters;

~~D.~~ E. "Lease," "leasing," or "rental," regardless of whether a transaction is characterized as a lease or rental under generally accepted accounting principles, 26 U.S.C. (Internal Revenue Code), AS 45.01 through AS 45.08, AS 45.12, AS 45.14, and AS 45.29 (Uniform Commercial Code), or other provisions of federal, state, or local law:

1. Means a transfer of possession or control of tangible personal property of a fixed or indeterminate term for consideration; a lease or rental may include future options to purchase or extend;

2. Does not include:

a. A transfer of possession or control of property under a security agreement or deferred payment plan that requires the transfer of title upon completion of the required payments;

b. A transfer of possession or control of property under an agreement that requires the transfer of title upon completion of required payments if payment of an option price does not exceed the greater of one hundred dollars or one percent of the total required payments; or

c. Providing tangible personal property along with an operator for a fixed or indeterminate period of time; a condition of this exclusion is that the operator is necessary for the equipment to perform as designed; for the purpose of this subsection, an operator must do more than maintain, inspect, or set up the tangible personal property;

3. Includes agreements covering motor vehicles and trailers if the amount of consideration may be increased or decreased by reference to the amount realized upon sale or disposition of the property as defined in 26 U.S.C. 7701(h)(1);

~~E~~ F. "Maintaining an office or other place of business" means:

1. A person's having or maintaining in the city and borough of Sitka, directly or by an affiliate, an office, distribution house, sales house, warehouse, or place of business; or
2. An agent's operating within the city and borough of Sitka under the authority of the person or its affiliate, whether the place of business or agent is located in the city and borough of Sitka permanently or temporarily or whether the person or affiliate is authorized to do business in the city and borough of Sitka;

~~F~~ G. "Manufacturing" means combining or processing components or materials, including the processing of ores in a mill, smelter, refinery, or reduction facility, to increase the value of the components or materials for sale in the ordinary course of business; "manufacturing" does not include construction;

~~G~~~~H~~ H. "Obligation" or "debt" means any sum of money which a citizen of the city and borough, or customer of the city and borough in some capacity, is legally obligated to pay to the city and borough for any purpose;

~~H~~~~I~~ I. "Past-due" refers to any obligation or debt owed to the city and borough which has not been paid within thirty days of the date the payment was due; as an exception, debts owed for utility services consumed are considered overdue fifteen days after the date the payment was due;

~~I~~ J. "Person" means an individual, estate, trust, receiver, cooperative association, club, corporation, company, firm, partnership, joint venture, syndicate, or other entity, including a gas, water, or electric utility owned or operated by a borough, municipality, or other political subdivision of the state;

~~J~~ K. "Purchase price" means "sales price" and applies to the measure subject to sales tax

~~K~~ L. "Rebate" refers to "sales tax rebate";

~~L~~ M. "Resident" means a person who has established a residence in the city and borough and has the intent to remain in the city and borough indefinitely and to make a home in the city and borough; a person demonstrates the intent required to be a resident by maintaining a principal place of abode in the city and borough for at least 60 consecutive days immediately prior to submitting an application and with the intent of continuing to reside in the city and borough for the remainder of the calendar year; an applicant is not considered a resident if he or she establishes or claims residency in another state or country; an applicant may be required to provide proof of residency by the finance department;

~~M~~~~N~~. Residential Rent. Rent paid for residential housing for thirty or more consecutive days or an entire calendar month by a person or persons for a room, set of rooms, structure, or suite is exempt from sales taxes. This exemption does not apply to any transaction taxable under Chapter 4.24 regarding the hotel, motel, and bed and breakfast transient room tax;

~~N. O.~~ "Sale," "selling," or "purchasing" means the transfer of property for consideration or the performance of a service for consideration;

~~O. P.~~ "Sales price":

1. Means the total amount of consideration, including cash, credit, property, and services, for which personal property or services are sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for the following:

- a. The seller's cost of the property sold;
- b. The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller, and any other expense of the seller;
- c. Charges by the seller for any services necessary to complete the sale, other than delivery and installation charges;
- d. Delivery charges;
- e. Installation charges;
- f. The value of exempt personal property given to the purchaser where taxable and exempt personal property have been bundled together and sold by the seller as a single product or piece of merchandise;
- g. Credit for a trade-in, as determined by state law;

2. Does not include:

- a. Discounts, including cash, term, or coupons that are not reimbursed by a third party that are allowed by a seller and taken by a purchaser on a sale;
- b. Interest, financing, and carrying charges from credit extended on the sale of personal property or services if the amount is separately stated on the invoice, bill of sale, or similar document given to the purchaser;

~~P. Q.~~ "Sales tax" means the applicable tax imposed by Section 4.09.010;

~~Q. R.~~ "Service" means an activity that is engaged in for another person for consideration and that is distinguished from the sale or lease of property; in determining what a service is, the intended use, principal objective, or ultimate objective of the contracting parties is irrelevant; "service" includes:

1. Activities performed by a person for its members or shareholders;
2. Construction activities and all tangible personal property that will become an ingredient or component part of a construction project; and

3. Labor; professional services; transportation; telephone or other communications service; entertainment, including cable, subscription, or pay television or other telecommunications service; the supplying of food, lodging, or other accommodations in hotels, restaurants, or elsewhere; admission to exhibitions; the use of a computer, computer time, a computer system, a computer program, a computer network, or any part of a computer system or network; and the supplying of equipment for use;

4. Travel and adventure services means tours and charters on land and water, guide services, admissions, lectures, transportation services (excluding air transportation), and the rental of lodging, aircraft, vehicles, watercraft, and equipment, including fishing, boating, camping and other tour or adventure related goods. Travel and adventure services also include sales of goods incidental or related to such services.

R S. "Tangible personal property" means personal property that can be seen, weighed, measured, felt, or touched, or that is in any other manner perceptible to the senses; "tangible personal property" includes electricity, water, gas, steam, and prewritten computer software;

S I. "Tax" means the tax levied by Section 4.09.010.

\* \* \*

5. **EFFECTIVE DATE.** This Ordinance shall become effective on January 1, 2019 but only if the amendment to the Charter set forth in Ordinance 2018-32 is approved by voters at the regular election held on October 2, 2018.

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska this 24<sup>th</sup> day of July, 2018.

\_\_\_\_\_  
Matthew Hunter, Mayor

ATTEST:

\_\_\_\_\_  
Sara Peterson, MMC  
Municipal Clerk

1<sup>st</sup> reading 7/10/18  
2<sup>nd</sup> reading 7/24/18

Sponsors: Knox / Potrzuski





# CITY AND BOROUGH OF SITKA

## Legislation Details

File #: ORD 18-32      Version: 1      Name:

Type: Ordinance      Status: AGENDA READY

File created: 7/3/2018      In control: City and Borough Assembly

On agenda: 7/10/2018      Final action:

Title: Amending Article XIII "Taxation", Section 13.03 "Property Tax Limit", of the Home Rule Charter of the City and Borough of Sitka, by increasing the property tax levy limit by two tenths of one percent (2 mills), from six tenths of one percent (6 mills) to eight tenths of one percent (8 mills) of the assessed valuation of the property to be taxed; and, submitting the question of such an amendment to the qualified voters at a regular election on October 2, 2018 (1st reading - ballot proposition)

Sponsors:

Indexes:

Code sections:

Attachments: [Motion and Ord 2018-32.pdf](#)

Date	Ver.	Action By	Action	Result
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**Sponsors: Knox / Potrzuski**

**POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2018-32 on  
first reading.

CITY AND BOROUGH OF SITKA  
ORDINANCE NO. 2018-32

**BALLOT PROPOSITION OCTOBER 2018**

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING ARTICLE XIII "TAXATION", SECTION 13.03 "PROPERTY TAX LIMIT", OF THE HOME RULE CHARTER OF THE CITY AND BOROUGH OF SITKA, BY INCREASING THE PROPERTY TAX LEVY LIMIT BY TWO TENTHS OF ONE PERCENT (2 MILLS), FROM SIX TENTHS OF ONE PERCENT (6 MILLS) TO EIGHT TENTHS OF ONE PERCENT (8 MILLS) OF THE ASSESSED VALUATION OF THE PROPERTY TO BE TAXED; AND, SUBMITTING THE QUESTION OF SUCH AN AMENDMENT TO THE QUALIFIED VOTERS AT A REGULAR ELECTION ON OCTOBER 2, 2018

**1. CLASSIFICATION.** All sections of this ordinance, except section 5 regarding the ballot proposition, are of a permanent nature, with section 4 intended to become a part of the Home Rule Charter of the City and Borough of Sitka ("Charter"), if approved by the qualified voters at the October 2, 2018, regular election.

**2. SEVERABILITY.** If any provision of this ordinance or any application to any person or circumstance is held invalid, the remainder of this ordinance and application to any person or circumstances shall not be affected.

**3. PURPOSE.** The purpose of this ordinance is to raise revenue for the City and Borough of Sitka by increasing the property tax levy limit by two mills, from six mills to eight mills of the assessed valuation of the property to be taxed. In order to take effect, this ordinance must be approved by the voters in a ballot proposition at the next regular election. The Assembly will contemporaneously consider another ordinance which exempts groceries and residential utilities from sales tax, but such exemptions will only take affect if the aforementioned ballot proposition is approved.

**4. ENACTMENT.** NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka that Article XIII, entitled "Taxation", Section 13.03, entitled "Property Tax Limit", of the Charter, is amended to read as follows (new language underlined; deleted language stricken):

\* \* \*

HOME RULE CHARTER  
ARTICLE XIII  
TAXATION

\* \* \*

**Section 13.03 Property Tax Limit**

The property tax levy shall not exceed ~~six~~ eight tenths (~~0.006~~) (0.008) of one per cent (~~6 mill~~) (8 mills) of the assessed valuation of the property to be taxed. The voters may raise this limit by an affirmative vote of the majority of the voters participating in a special or regular election.

This section shall not in any way limit the ability of the municipality to meet its bonded obligations and in no event shall the property tax levy during a year exceed three percent (thirty mills) of the assessed value of the property in the municipality.

**5. BALLOT PROPOSITION.** The following question shall be placed before the voters at the regular election to be held on October 2, 2018:

Proposition No. \_\_\_\_

Shall the Home Rule Charter of the City and Borough of Sitka be amended to increase the property tax levy limit from 6 mills to 8 mills?

☐ YES ☐ NO

**Informational:** A "mill" is equal to one tenth of one percent (0.001) of the assessed valuation of the property to be taxed. The current allowable millage rate limit is 6 mills. An affirmative vote on this proposition would amend the Home Rule Charter Article XIII, entitled "Taxation", at Section 13.03, entitled "Property Tax Limit", by increasing the allowable millage rate limit by 2 mills, from 6 mills to 8 mills. If approved by the voters, this amendment will become effective January 1, 2019.

Furthermore, on the same date this ballot proposition was brought before the Assembly, Ordinance No. 2018-31 was brought before the Assembly. The purpose of that ordinance was to exempt groceries and residential utilities from sales tax should this ballot proposition be approved by the voters.

**6. EFFECTIVE DATE.** This ordinance shall become effective on the day after the date of its passage.

The amendment to the Charter set forth in Section 4 hereof shall only become effective if the ballot proposition set forth in Section 5 hereof is approved by a majority of the qualified voters at the regular election held on October 2, 2018. Subject to the foregoing, the effective date of this amendment shall be January 1, 2019.

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska this 24<sup>th</sup> day of July, 2018.

\_\_\_\_\_  
Matthew Hunter, Mayor

ATTEST:

\_\_\_\_\_  
Sara Peterson, MMC  
Municipal Clerk

1<sup>st</sup> reading 7/10/18

2<sup>nd</sup> reading 7/24/18

Sponsors: Knox / Potrzuski



# CITY AND BOROUGH OF SITKA

## Legislation Details

File #: ORD 18-33    Version: 1    Name:

Type: Ordinance    Status: AGENDA READY

File created: 7/3/2018    In control: City and Borough Assembly

On agenda: 7/10/2018    Final action:

Title: Amending Title 4 "Revenue and Finance" of the Sitka General Code by modifying Chapter 4.24 "Transient Lodging Tax" and Chapter 4.09 "Sales Tax", by exempting transient lodging rent from sales tax (1st reading)

Sponsors:

Indexes:

Code sections:

Attachments: [Motion and Ord 2018-33.pdf](#)

Date	Ver.	Action By	Action	Result
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**Sponsors: Hunter / Knox**

**POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2018-33 on  
first reading.



**CITY AND BOROUGH OF SITKA  
ORDINANCE NO. 2018-33**

**AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING TITLE 4 "REVENUE  
AND FINANCE" OF THE SITKA GENERAL CODE BY MODIFYING CHAPTER 4.24  
"TRANSIENT LODGING TAX" AND CHAPTER 4.09 "SALES TAX", BY EXEMPTING  
TRANSIENT LODGING RENT FROM SALES TAX**

**1. CLASSIFICATION.** This ordinance is of a permanent nature and is intended to become a part of the Sitka General Code.

**2. SEVERABILITY.** If any provision of this ordinance or any application to any person or circumstance is held invalid, the remainder of this ordinance and application to any person or circumstance shall not be affected.

**3. PURPOSE.** The purpose of this ordinance is to exempt transient lodging rent from sales tax if the ballot proposition increasing the transient lodging tax to fourteen percent is approved by the voters. The net effect of approval of the ballot proposition increasing the transient lodging tax and passage of the ordinance exempting transient lodging rent from sales tax would be a two or three percent increase in taxes, depending on the applicable sales tax rate, on transient lodging rent. An additional purpose is to correct a related incorrect code reference.

**4. ENACTMENT.** NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka that the Sitka General Code section 4.24.010 "Definitions", at subsection M, section 4.24.020 "Imposition of transient lodging tax", at subsection D, and section 4.09.100 "Exemptions", at subsection AA and adding subsection AC, are amended to read as follows (new language underlined; deleted language stricken):

**TITLE 4  
REVENUE AND FINANCE**

**\* \* \***

**Chapter 4.24  
TRANSIENT LODGING TAX**

**Sections:**

- 4.24.010** Definitions.
- 4.24.020** Imposition of transient lodging tax.
- 4.24.030** Collection and accrual.
- 4.24.040** Transient lodging tax audits.
- 4.24.050** Youth camps.
- 4.24.060** Confidential and nonconfidential tax information.
- 4.24.070** Visitor activities enhancement fund.

**\* \* \***

**4.24.010 Definitions.**

\*\*\*

M. Residential Rent. Rent paid for residential housing for thirty or more consecutive days or an entire calendar month by a person or persons for a room, set of rooms, structure, or suite is exempt from sales taxes. ~~This exemption does not apply to any transaction taxable under Chapter 4.24 regarding the hotel, motel, and bed and breakfast transient room tax;~~

\*\*\*

#### **4.24.020 Imposition of transient lodging tax.**

\*\*\*

D. ~~The tax shall be in addition to the general sales tax of the municipality. The tax imposed in this chapter shall be levied on lodging rent charged. the municipal sales tax portion of a rental bill. Neither shall the general sales tax be levied on this tax. Both taxes shall be computed individually on the room rent. Lodging rent shall be exempt from sales tax.~~

\*\*\*

### **Chapter 4.09 SALES TAX**

#### **Sections:**

\*\*\*

#### **4.09.100 Exemptions.**

\*\*\*

AA. Residential Rent. Rent paid for residential housing for thirty or more consecutive days or an entire calendar month by a person or persons for a room, set of rooms, structure, or suite is exempt from sales taxes. ~~This exemption does not apply to any transaction taxable under Chapter 4.24 regarding the hotel, motel, and bed and breakfast transient room tax.~~

AB. Sale of Service Costs or Commission. That part of the sales price paid by the buyer for Sitka travel and adventure services purchased outside the city and borough of Sitka which is not remitted, directly or indirectly, to the person providing or performing the service, and which is a selling cost or commission or similar charge.

AC. Transient Lodging Rent. Rent paid for transient lodging under Chapter 4.24 is exempt from sales tax.

\*\*\*

**5. EFFECTIVE DATE.** This Ordinance shall become effective on January 1, 2019, but only if the amendment to the transient lodging tax, set forth in Ordinance 2018-34, is approved by voters at the regular election held on October 2, 2018.

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of  
Sitka, Alaska, this 24<sup>th</sup> day of July, 2018.

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Matthew Hunter, Mayor

ATTEST:

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Sara Peterson, MMC  
Municipal Clerk

1<sup>st</sup> reading 7/10/18  
2<sup>nd</sup> reading 7/24/18

Sponsors: Hunter / Knox



# CITY AND BOROUGH OF SITKA

## Legislation Details

File #: ORD 18-34    Version: 1    Name:

Type: Ordinance    Status: AGENDA READY

File created: 7/3/2018    In control: City and Borough Assembly

On agenda: 7/10/2018    Final action:

Title: Amending Title 4 "Revenue and Finance" of the Sitka General Code, by modifying Chapter 4.24 "Transient Lodging Tax", Section 4.24.020 "Imposition of Transient Lodging Tax"; and, submitting the question of such an amendment to the qualified voters at a regular election on October 2, 2018 (1st reading - ballot proposition)

Sponsors:

Indexes:

Code sections:

Attachments: [Motion and Ord 2018-34.pdf](#)

Date	Ver.	Action By	Action	Result
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**Sponsors: Hunter / Knox**

**POSSIBLE MOTION**

**I MOVE TO** approve Ordinance 2018-34 on  
first reading.

CITY AND BOROUGH OF SITKA  
ORDINANCE NO. 2018-34

**BALLOT PROPOSITION OCTOBER 2018**

**AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING TITLE 4 "REVENUE AND FINANCE" OF THE SITKA GENERAL CODE, BY MODIFYING CHAPTER 4.24 "TRANSIENT LODGING TAX", SECTION 4.24.020 "IMPOSITION OF TRANSIENT LODGING TAX"; AND, SUBMITTING THE QUESTION OF SUCH AN AMENDMENT TO THE QUALIFIED VOTERS AT A REGULAR ELECTION ON OCTOBER 2, 2018**

**1. CLASSIFICATION.** All sections of this ordinance, except section 5 regarding the ballot proposition, are of a permanent nature, with section 4 intended to become a part of the Sitka General Code, if approved by the qualified voters at the October 2, 2018, regular election.

**2. SEVERABILITY.** If any provision of this ordinance or any application to any person or circumstance is held invalid, the remainder of this ordinance and application to any person or circumstance shall not be affected.

**3. PURPOSE.** The purpose of this ordinance is to raise revenue for the City and Borough of Sitka by increasing the transient lodging tax from six percent to fourteen percent of the lodging rent charged. This ordinance must be approved by the voters in a ballot proposition. The Assembly will contemporaneously consider an ordinance which exempts transient lodging rent from sales tax, but only if the aforementioned ballot proposition is approved by the voters. The net effect of approval of the ballot proposition increasing the transient lodging tax and passage of the ordinance exempting transient lodging rent from sales tax would be a two or three percent increase in taxes, depending on the applicable sales tax rate, on transient lodging rent.

**4. ENACTMENT.** NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka that the Sitka General Code section 4.24.020, entitled "Imposition of transient lodging tax", at subsection C, is amended to read as follows (new language underlined; deleted language stricken):

**TITLE 4  
REVENUE AND FINANCE**

**\* \* \***

**Chapter 4.24  
TRANSIENT LODGING TAX**

**Sections:**

- 4.24.010 Definitions.
- 4.24.020 Imposition of transient lodging tax.
- 4.24.030 Collection and accrual.
- 4.24.040 Transient lodging tax audits.
- 4.24.050 Youth camps.



4.24.060 Confidential and nonconfidential tax information.  
4.24.070 Visitor activities enhancement fund.

\* \* \*

**4.24.020 Imposition of transient lodging tax.**

\* \* \*

C. The tax shall be ~~six~~ fourteen percent of the lodging rent charged.

**5. BALLOT PROPOSITION.** The following question shall be placed before the voters at the general election to be held on October 2, 2018:

Proposition No. \_\_\_\_

Shall the Sitka General Code be amended to increase the tax on transient lodging rent, previously known as "bed tax", from 6 percent to 14 percent?

☐ YES

☐ NO

**Informational:** An affirmative vote on this ballot proposition would amend the Sitka General Code section 4.24.020, entitled "Imposition of transient lodging tax", at subsection C, by increasing the transient lodging tax to fourteen percent. If approved by the qualified voters, this amendment will become effective January 1, 2019.

Furthermore, on the same date this ballot proposition was brought before the Assembly, Ordinance No. 2018-33 was brought before the Assembly. The purpose of that ordinance is to exempt the transient lodging rent from sales tax should this ballot proposition be approved by the voters. The net effect of approval of the ballot proposition increasing the transient lodging tax and passage of the ordinance exempting transient lodging rent from sales tax would be a two or three percent increase in taxes, depending on the applicable sales tax rate, on transient lodging rent.

**6. EFFECTIVE DATE.** This ordinance shall become effective on the day after the date of its passage.

The amendment to the Sitka General Code set forth in Section 4 hereof shall only become effective if the ballot proposition set forth in Section 5 hereof is approved by a majority of the qualified voters at the regular election held on October 2, 2018. Subject to the foregoing, the effective date of this amendment shall be January 1, 2019.

**PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska, this 24<sup>th</sup> day of July, 2018.

\_\_\_\_\_  
Matthew Hunter, Mayor

ATTEST:

\_\_\_\_\_  
Sara Peterson, MMC  
Municipal Clerk

1<sup>st</sup> reading 7/10/18  
2<sup>nd</sup> reading 7/24/18