



CITY AND BOROUGH OF SITKA

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

Meeting Agenda

City and Borough Assembly

Mayor Gary Paxton
Deputy Mayor Steven Eisenbeisz,
Vice Deputy Mayor Kevin Mosher,
Kevin Knox, Dr. Richard Wein, Valorie Nelson, Thor Christianson

Municipal Administrator: John Leach
Municipal Attorney: Brian Hanson
Municipal Clerk: Sara Peterson

Tuesday, June 23, 2020

6:00 PM

Assembly Chambers

REGULAR MEETING

I. CALL TO ORDER

II. FLAG SALUTE

III. ROLL CALL

IV. CORRESPONDENCE/AGENDA CHANGES

[20-131](#) Reminders, Calendars, and Correspondence

Attachments: [01 Reminders and Calendars](#)

[02 Arndt certificate](#)

[03 UAS Sitka letter](#)

[04 Status report -final-No Name Mtn MP](#)

[05 2nd Quarter Fiscal Financial Statements](#)

V. CEREMONIAL MATTERS

None anticipated.

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

[20-121](#) Special Report: Alaska's Chief Medical Officer, Dr. Anne Zink (via videoconference)

Attachments: [Special Report Dr. Zink](#)

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. 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** [20-123](#) Approve the minutes of the June 9 Assembly meeting
Attachments: [Consent and Minutes](#)
- B** [20-124](#) Approve a new liquor license application and premises diagram application for Harbor Mountain Brewing Company at 1209 A Sawmill Creek Road
Attachments: [01 Motion and Memos](#)
[02 AMCO Documents](#)
- C** [20-125](#) Approve an application for the renewal of a retail marijuana store license for Anna M. Cleaver dba Weed Dudes at 1321 Sawmill Creek Road Suite J & K
Attachments: [Motion and Memos](#)
[Renewal - LG Notice - Retail Marijuana Store - Weed Dudes #10220](#)
- D** [RES 20-22](#) Setting the millage rates for the fiscal year July 1, 2020 through June 30, 2021
Attachments: [Motion Memo and Res 2020-22](#)

IX. BOARD, COMMISSION, COMMITTEE APPOINTMENTS

- E** [20-126](#) Appoint Jeff Budd to an unexpired term on the Library Commission
Attachments: [Motion and application](#)

X. UNFINISHED BUSINESS:

- F** [ORD 20-32](#) Making supplemental appropriations for fiscal year 2020 (Secure Rural Schools Support)
Attachments: [Motion Ord 2020-32](#)
[Ord 2020-32](#)
[Sitka School District Request](#)
[Memo from Municipal Administrator](#)

- G** [ORD 20-33](#) Amending Title 4 "Revenue and Finance" of the Sitka General Code by revising Chapter 4.09 "Sales Tax" relating to exemption certificate
Attachments: [Motion Ord 2020-33](#)
[Ord 2020-33](#)

XI. NEW BUSINESS:

New Business First Reading

- H** [ORD 20-34](#) Making supplemental appropriations for fiscal year 2021 (Airport Terminal Improvement Project)
Attachments: [Motion Ord 2020-34](#)
[Memo Ord 2020-34](#)
[Ord 2020-34](#)
- I** [ORD 20-35](#) Making supplemental appropriations for fiscal year 2021 (COVID-19 Re-appropriation)
Attachments: [Motion Ord 2020-35](#)
[Memo Ord 2020-35](#)
[Ord 2020-35](#)

Additional New Business Items

- J** [20-127](#) Discussion / Direction of a request to purchase a portion of Tract A11 of Whitcomb Heights Subdivision encompassing approximately 41,000 square feet near the corner of Cushing Street and Kramer Avenue
Attachments: [Discussion Direction Kramer](#)
[Memo](#)
[Maps and Background](#)
- K** [20-129](#) Discussion / Direction on the disposition of unpaid personal property taxes
Attachments: [Discussion Direction Memo](#)

- L [20-128](#) Appeal of the denial of a public records request filed by Nick Feronti for Northern Justice Project, LLC (possible executive session)

Attachments: [Hearing Outline](#)

[Feronti Submittal](#)

[01 CBS Memo](#)

[02 CBS Exhibit A - Feronti PRR appeal](#)

[03 CBS Exhibit B - Feronti PRR appeal](#)

[04 CBS Exhibit C - Feronti PRR appeal](#)

[05 CBS Exhibit D - Feronti PRR appeal](#)

[06 CBS Exhibit E - Feronti PRR appeal](#)

[07 CBS Basey v. State, 408 P.3d 1173 \(Alaska 2017\)](#)

[08 CBS SGC 1.25](#)

XII. PERSONS TO BE HEARD:

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

XIII. REPORTS

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

XIV. EXECUTIVE SESSION

- M [20-130](#) Financial matter: Alaska Pure Sea Salt - Forbearance Agreement

Attachments: [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. Regular Assembly meetings are livestreamed through the City's website, aired live on KCAW FM 104.7, and broadcast live on local television channel 11. To receive Assembly agenda notifications, sign up with GovDelivery on the City website.

Sara Peterson, MMC, Municipal Clerk

Publish: June 19



CITY AND BOROUGH OF SITKA

Legislation Details

File #: 20-131 **Version:** 1 **Name:**
Type: Item **Status:** AGENDA READY
File created: 6/18/2020 **In control:** City and Borough Assembly
On agenda: 6/23/2020 **Final action:**
Title: Reminders, Calendars, and Correspondence
Sponsors:
Indexes:
Code sections:
Attachments: [01 Reminders and Calendars](#)
[02 Arndt certificate](#)
[03 UAS Sitka letter](#)
[04 Status report -final-No Name Mtn MP](#)
[05 2nd Quarter Fiscal Financial Statements](#)

Date	Ver.	Action By	Action	Result
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REMINDERS

<u>DATE</u>	<u>EVENT</u>	<u>TIME</u>
Tuesday, June 23	Regular Meeting	6:00 PM
Thursday, June 25	Special Meeting <i>Administrator/Attorney Evaluations</i>	6:00 PM
Tuesday, June 30	Special Meeting	6:00 PM
Tuesday, July 14	Regular Meeting	6:00 PM



Municipal Election Reminders

Monday, July 20	First day to file candidate petitions
Tuesday, July 28	Last scheduled meeting to introduce ordinances for charter changes and ballot measures
Friday, August 7	5:00 PM deadline for filing candidate petitions
Tuesday, August 11	Last scheduled meeting to adopt ordinances for charter changes and ballot measures
Tuesday, October 6	Municipal Election

Expiring Terms:

Mayor
Gary Paxton

Assembly
Steven Eisenbeisz
Richard Wein

School Board
Elias Erickson
Dionne Brady-Howard

Assembly Calendar

[2019](#) [Jan](#) [Feb](#) [Mar](#) [Apr](#) [May](#) [Jun](#) [Jul](#) [Aug](#) [Sep](#) [Oct](#) [Nov](#) [Dec](#) [2021](#)

June 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31 May	1 Jun	2	3	4	5	6
			6:00pm Library Commission - Liaison Christianson 6:00pm Joint Planning/Assembly Work Session - No Name Mountain Project 7:00pm Planning Commission - Liaison Mosher	3:00pm SEDA Board - Liaison Paxton		
7	8	9	10	11	12	13
		12:00pm Parks & Recreation - Liaison Knox 6:00pm Regular Assembly Mtg	5:00pm Tree & Landscape - Liaison Wein 6:00pm Historic Preservation - Liaison Mosher 6:00pm Port & Harbors Commission - Liaison Knox	12:00pm LEPC - Liaison Nelson 1:30pm Health Needs & Human Services - Liaison Wein		
14	15	16	17	18	19	20
			7:00pm Planning Commission - Liaison Mosher	6:00pm Special Meeting: CARES Act		
21	22	23	24	25	26	27
	3:00pm GPIP - Liaison Christianson	6:00pm Regular Assembly Mtg	6:00pm Police and Fire - Liaison Nelson 6:00pm School Board	6:00pm Special Meeting: Evaluations for Municipal Administrator and Municipal Attorney		
28	29	30	1	Jul	2	3
		6:00pm Tentative - Special Meeting: Topic to be Determined	6:00pm Library Commission - Liaison Christianson 7:00pm Planning Commission - Liaison Mosher			

Assembly Calendar

[2019](#) [Jan](#) [Feb](#) [Mar](#) [Apr](#) [May](#) [Jun](#) [Jul](#) [Aug](#) [Sep](#) [Oct](#) [Nov](#) [Dec](#) [2021](#)
July 2020

Sunday		Monday	Tuesday	Wednesday		Thursday	Friday	Saturday	
28	<u>Jun</u>	29	30	1	Jul	2	3	4	
			6:00pm Tentative - Special Meeting: Topic to be Determined	6:00pm Library Commission - Liaison Christianson 7:00pm Planning Commission - Liaison Mosher					
5		6	7	8		9	10	11	
				5:00pm Tree & Landscape - Liaison Wein 6:00pm Historic Preservation - Liaison Mosher 6:00pm Port & Harbors Commission - Liaison Knox		12:00pm LEPC - Liaison Nelson 1:30pm Health Needs & Human Services - Liaison Wein			
12		13	14	15		16	17	18	
			12:00pm Parks & Recreation - Liaison Knox 6:00pm Regular Assembly Mtg	7:00pm Planning Commission - Liaison Mosher					
19		20	21	22		23	24	25	
			12:00pm Tree and Landscape	6:00pm Police and Fire - Liaison Nelson					
26		27	28	29		30	31	1	
			6:00pm Regular Assembly Mtg					<u>Aug</u>	

Service Award

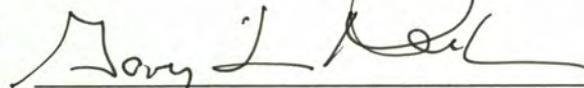
On behalf of the City and Borough of Sitka is hereby awarded to

Jeff Arndt

*this expression of grateful acknowledgment for your 5 years of
valued service rendered in the public interest while serving on the
Health Needs and Human Services Commission. Thank you!*

Signed and sealed this 23rd day of June 2020





Mayor, Gary L. Paxton



ATTEST: Municipal Clerk, Sara Peterson

President Jim Johnsen
University of Alaska System
ua.president@alaska.edu

University of Alaska Board of Regents
c/o Board of Regents Chair, Sheri Buretta
ua-bor@alaska.edu

Dear President Johnsen and the University of Alaska Board of Regents,

As the UAS Sitka Campus Advisory Council (SCAC), we are committed to supporting UAS and the Sitka Campus in fostering student learning “enhanced by faculty scholarship, undergraduate research...creative activities, community engagement, and the cultures and environment of Southeast Alaska.” We especially wish to see UAS recognized as a *destination of choice* for students seeking academic programs & learning opportunities that integrate the environment and cultures of Southeast Alaska.

We honor the values of excellence, diversity, access, collaboration, sustainability & stewardship, and would promote these values systemwide.

We have been closely following discussions preceding the “Board of Regents' Amended Transformation Motion to study a structural option involving the merger of UAS and the University of Alaska Fairbanks (UAF), and to produce a conceptual plan by October 15, 2020.”

In contemplating the Board of Regents’ motion, we share many of the same concerns expressed by the Juneau Campus Advisory Council and the City and Borough of Sitka (CBS). On June 3, CBS wrote a letter opposing any options that would eliminate UAS as a separate university within the UA system. You have heard similar concerns from communities throughout Southeast and from UAS partner organizations who treasure the university and the economic driver it represents for our region and our state.

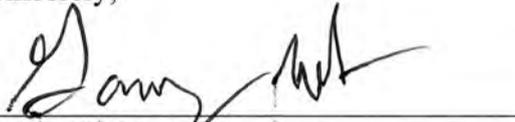
It thus came as a disappointment to see the concerns of Southeast Alaska communities seemingly ignored and rejected when the motion to explore a structural option passed on a vote of 7-to-4 at the June 4, 2020 UA Board of Regents meeting. As we understand it, the Board of Regents later stressed that the motion was made, not to eliminate UAS, but rather to seek opportunities to strengthen & enhance the UA system in Southeast Alaska.

The UAS SCAC respectfully requests that the Board of Regents include us *at every stage* in the exploration of UA structural options and the study/conceptual planning

outlined in the Amended Transformation Motion of June 4th, as well as *any subsequent discussions and decision making* that affect UAS and the UAS Sitka Campus.

We hope to be actively and equitably involved in exploring the many options that we believe can meet the UA Board of Regents' larger goals for the UA system. We are committed to working with the Board of Regents and other community advisory councils to help craft a future for the UA system and UAS that will ensure access to a high-quality university education in our region through a separately accredited university that has existed for more than 30 years.

Sincerely,



Garry White, Chair
On Behalf of the UAS Sitka Campus Advisory Council

cc:

UA Board of Regents
UAS Sitka Campus Advisory Council
City and Borough of Sitka Assembly
Sitka Tribe of Alaska
Sitka School District



City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

Coast Guard City, USA

Memorandum

To: Mayor Paxton and Assembly Members
Chair Spivey and Planning Commission Members

Through: John Leach, Municipal Administrator 

From: Amy Ainslie, Director, Planning and Community Development ~~AEA~~
Scott Brylinsky, Special Projects Manager /s

Subject: **No Name Mountain/Granite Creek Master Plan Project, Status Report #6 – Final**

Date: June 12, 2020

The final No Name Mountain / Granite Creek Land Use Master Plan prepared by consultants Jones and Jones Landscape Architects has now been finalized and submitted to CBS.

Key findings and recommendations

Going into this study two particular areas garnered special interest. One is the 17-acre Harbor Point waterfront area, believed to have potential for marine related uses or as a visitor activities site. And another was the east side of No Name Mountain, recognized as having potential as a quarry for high quality hard rock.

Harbor Point area

The consultants concluded that market demand does not justify considering an additional cruise ship dock at this location. They identify the highest economic return for the site as either high end residential, or using it for Recreational Tourism¹.

No Name Mountain²

The consultants concluded that market demand for hard rock does not justify the considerable expense to develop a quarry at this location at this time. They recommend additional quarry development for local needs take place in the Granite Creek Industrial area on the east side of Saddle Mountain.

Housing and other development

Housing development in the study area is subject to two factors that increase development costs:

a) distance from utility infrastructure, and b) extensive wetlands, notoriously difficult and expensive to

¹ “Recreational Tourism” is defined as vendor guided or structured outdoor activities provided to visitors for a fee. A portion of fees are remitted to the city.

² Although not central to the study, we would like to note that staff made multiple contacts with Sitka Tribe of Alaska over several months to request input including identifying a traditional name for No Name Mountain. No definitive traditional name was identified.

develop. This leads to the unfortunate conclusion that under current conditions the site is not suited to target for affordable housing in Sitka.

Status

Based on comments received during and after the June 3 joint work session, the Department of Planning and Community Development does not intend to bring the plan forward at this time for consideration for adoption as official city policy. However, the plan remains a resource going into the future as various projects are considered for the study area.

Specific projects under consideration in the near-term are:

1. Opening up an additional quarry on the east side of Saddle Mountain.
2. Issuing an RFI (Request for Information) or RFP (Request for Proposals) for Recreational Tourism activities on the 17-acre Harbor Point parcel, and/or the No Name Mountain area.
3. Opening up certain areas for housing development if funding for utility infrastructure can be identified.

The final master plan document can be accessed on the Planning Department's page of the city website: https://www.cityofsitka.com/government/departments/planning/documents/NoNameMountainMasterPlanReport_June2020.pdf

City and Borough of Sitka

Quarterly Financial Reporting Package December 31, 2019

Results as of December 31, 2019 (All Funds)

City and Borough of Sitka
Quarterly Financial Reporting Package
FY2020 General Fund Budget Execution
December 31, 2019

Original Surplus Per Budget Ordinance:	123,892
Budget Adjustments	<u>(1,117,461)</u>
Budgeted Deficit As Of 9/30	(993,569)
Revenues Thru 12/31	19,076,741
Expenditures Thru 6/30	<u>13,939,709</u>
Surplus Achieved:	5,160,562
Surplus Achieved:	5,160,542
Budgeted Surplus Thru 9/30	<u>3,106,268</u>
Difference From Budget:	2,054,294

City and Borough of Sitka

Quarterly Financial Reporting Package

FY2020 General Fund

Budget Adjustments

Ordinance 2019-29 No-Name Mountain Master Plan	(165,000)
Ordinance 2019-31 Police Department Heat Pump	(23,000)
Ordinance 2019-34 PD Software/Historic Preservation Grants (Revenue Offset \$25,000)	(457,909)
Ordinance 2019-37 Seaplane Base Environmental Assessment	(56,176)
Encumbrances to 2020	<u>(415,376)</u>
Total Net Budget Adjustments	<u>(1,117,461)</u>

City and Borough of Sitka
 Quarterly Financial Reporting Package
 General Fund Balance
 December 31, 2019 versus December 31, 2018

Indicator	Amount	Compared To Last Year	Big Picture 
Assigned (Designated) Fund Balance (Includes balance restricted by SGC and other external restrictions such as E-911, liquidity restriction, emergency response, etc)	9,222,408	9,374,187	
Unassigned and Available Fund Balance (Portion of fund balance not committed for above/other purposes)	11,672,515	10,259,696	Surpluses may be transferred into Infrastructure Sinking Fund, while deficits reduce amount of unassigned fund balance. Fine for now, but need to monitor.
Total General Fund Balance	20,894,923	19,633,883	

City and Borough of Sitka
Quarterly Financial Reporting Package
Fund Net Income and Working Capital
FY2020 Results Through September 30, 2019

<u>Fund</u>	Accrual Basis Net <u>Income / (Loss)</u>	Unspent Working Capital Appropriated For <u>CAPEX</u>	Unappropriated <u>Working Capital</u>	Total <u>Working Capital</u>
Electric Fund	(1,647,095)	6,455,436	1,977,927	8,433,363
Water Fund	113,379	1,550,057	2,299,734	3,849,791
Wastewater Fund	199,960	2,808,494	5,544,560	8,353,054
Solid Waste Fund	238,702	735,040	(1,431,950)	(696,910)
Harbor Fund	708,880	9,638,748	5,169,831	14,808,579
Airport Terminal Fund	77,849	4,430,992	838,463	5,269,455
Marine Service Center Fund	88,474	262,637	1,904,227	2,166,864
Gary Paxton Industrial Park Fund	(235,560)	193,641	512,796	706,437
IT Fund	68,128	-	405,474	405,474
Central Garage Fund	410,893	777,141	3,881,819	4,658,960
Building Maintenance Fund	(36,097)	-	1,326,709	1,326,709
CPET Fund	(84,950)	-	484,643	484,643
Permanent Fund	(280,428)	-	23,767,948	23,767,948

Financial Statements

- You will find attached financial statements for the various significant funds of the City and Borough of Sitka. Information is presented through December 31, 2019.
- 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.

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 .
- 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 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 is 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 Second Fiscal Quarter Ending, December 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture 
Revenue	19,076,741	 Decreased by 2.8%	 Met Plan	General governmental revenue is relatively static
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	1,510,938	 Increased (further under budget) by \$373K	 Under budget	Filling of vacant staff positions decreased extent to which outlays are under budget
Surplus (Shortfall) of Revenues Over Outlays	5,160,562	 Increased by \$586K over last year	 More surplus than Planned	Greater than planned surplus due to outlays lower than planned and greater than planned sales tax revenue
Capital Expenditure Outlays (The General Fund's depreciable assets decrease in value for FY18 is \$7.4 million (including schools), which could be a benchmark for setting aside funds for future asset replacement)	568,697	 Decreased (spent \$531K less than last year)	 Met Plan	Not enough is being set aside to replace assets in the future if lack of grant funding continues.
Assigned (Designated) Fund Balance (Includes balance restricted by SGC and other external restrictions such as E-911, liquidity restriction, emergency response, etc)	9,222,408	 Decreased by 1.6%	 Met Plan	
Unassigned and Available Fund Balance (Portion of fund balance not committed for above/other purposes)	11,672,515	 Increased	 Exceeded Plan	Surpluses may be transferred into Infrastructure Sinking Fund, while deficits reduce amount of unassigned fund balance. Fine for now, but need to watch decline.
Total General Fund Balance	20,894,923	 Increased	 Exceeded Plan	Fund balance increased due to FY2019 surplus

The General Fund's financial performance for FY2020 improved over FY2019 and exceeded planned levels in most metrics except for revenue and capital expenditure outlays. The General Fund's expenditures were less than budgeted appropriations and revenue was slightly below plan, creating a surplus of \$5,160,562. This surplus was greater than the surplus in the 1st Quarter of FY2019, and, also higher than planned. This surplus is primarily due outlays that were \$1,511K or 9.8% less than planned levels.

The large increase in financial position, as reflected in the increase in the unassigned fund balance, should be viewed as temporary, as the General Fund receives a substantial portion of its annual revenue (approximately 45%) in the first fiscal quarter because property taxes are due by September 30th.

While the long-term financial view of the General Fund has not substantially changed through the first 6 months of FY20, Management expects a sharp downturn in sales tax revenue in the 4th fiscal quarter of FY2020 and on into FY2021 due to the COVID-19 pandemic. Tax revenues are projected to decline by as much as \$5 million dollars for CY20 versus CY19. Management has taken steps to substantially scale back expenditures in anticipation of the adverse economic effects of the pandemic. In addition, it is hoped that Federal stimulus aid through the CARES Act and other Federal programs will help to mitigate the adverse economic effects.

City and Borough of Sitka
General Fund
Financial Statements
For The Twelve-Month Period From July 1, 2019 to June 30, 2020
(Unaudited)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 50.0%)	Variance To FY2020 Plan
Property Taxes	6,714,302	93,538	-	-	6,807,840	6,721,799	86,041	6,966,000	(158,160)
Sales Taxes	5,267,181	2,137,227	-	-	7,404,408	7,141,895	262,513	7,038,200	366,208
Bed Taxes	-	-	-	-	-	-	-	-	-
State Assistance	497,524	220,129	-	-	717,653	888,026	(170,373)	760,075	(42,422)
Federal Assistance	37,301	73,703	-	-	111,004	53,694	57,310	55,120	55,884
Transfer From Permanent Fund, etc.	547,554	730,414	-	-	1,277,968	2,153,708	(875,740)	949,250	328,718
Interfund Billings	665,870	665,869	-	-	1,331,739	1,347,724	(15,985)	1,331,740	(1)
Other Operating Revenue	754,254	671,875	-	-	1,426,129	1,321,458	104,671	1,433,000	(6,871)
	14,483,986	4,592,755	-	-	19,076,741	19,628,304	(551,563)	18,533,384	543,357
Administrator	127,995	202,549	-	-	330,544	583,376	252,832	523,279	192,735
Attorney	129,112	103,859	-	-	232,971	274,071	41,100	202,677	(30,295)
Clerk	90,160	116,478	-	-	206,638	203,914	(2,724)	223,226	16,588
Finance	404,778	487,551	-	-	892,329	865,036	(27,293)	927,987	35,658
Assessing	85,716	108,473	-	-	194,189	190,698	(3,491)	226,387	32,198
Planning	37,823	53,423	-	-	91,246	77,716	(13,530)	145,964	54,718
General/Shared Expenses	422,291	162,323	-	-	584,614	497,125	(87,489)	492,806	(91,808)
Police	952,421	918,996	-	-	1,871,417	2,079,646	208,229	2,332,551	461,134
Fire	529,093	496,053	-	-	1,025,146	994,091	(31,055)	1,085,236	60,090
Public Works	829,060	955,808	-	-	1,784,868	1,691,121	(93,747)	2,257,383	472,515
Library	226,012	201,522	-	-	427,534	423,013	(4,521)	479,270	51,736
Centennial Building	176,519	173,210	-	-	349,729	270,098	(79,631)	337,804	(11,925)
SR Citizen Center	16,282	14,469	-	-	30,751	47,203	16,452	44,882	14,131
Contingency	-	-	-	-	-	-	-	-	-
Debt Service	11,258	-	-	-	11,258	11,394	136	11,258	-
School Support	1,724,533	1,814,817	-	-	3,539,350	3,489,146	(50,204)	3,539,350	-
Hospital Support	-	-	-	-	-	-	-	-	-
Fixed Asset Acquisition	-	16,004	-	-	16,004	5,653	(10,351)	269,469	253,465
Transfers To Other Funds	2,146,650	180,941	-	-	2,327,591	3,351,287	1,023,696	2,327,591	-
Total Outlays:	7,909,703	6,006,476	-	-	13,916,179	15,054,588	1,138,409	15,427,117	1,510,938
Surplus/(Shortfall)/Total Revenue	6,574,283	(1,413,721)	-	-	5,160,562	4,573,716	586,846	3,106,268	2,054,294
Controllable Costs (Outlays Less Transfers)	4,027,262				8,021,976	8,197,108	175,132	9,279,449	1,257,473

City and Borough of Sitka
 General Fund
 Financial Statements
 For The Twelve-Month Period From July 1, 2019 to June 30, 2020
 (Unaudited)

<u>General Fund Balance</u>					YTD Balance	FY2019 YTD	Variance To FY2019 YTD
Beginning Total General Fund Balance :	15,757,890	21,895,425	-	-	15,757,890	15,060,172	697,719
Surplus/(Shortfall) of Revenues Over Outlays:	6,574,283	(1,413,721)	-	-	5,160,562	4,573,716	586,846
Other balance sheet changes:	(436,748)	(3)	-	-	(436,751)	(5)	(436,746)
Ending Total General Fund Balance:	21,895,425	20,481,701	-	-	20,481,701	19,633,883	847,819
As of	9/30/2019	12/31/2019	3/31/2020	6/30/2020			
General Fund Balance:							
Total Assets:	24,455,475	20,987,511	-	-	20,987,511	20,266,115	721,396
Total Liabilities:	(2,560,050)	(92,588)	-	-	(92,588)	(632,232)	539,644
General Fund Balance:	21,895,425	20,894,923	-	-	20,894,923	19,633,883	1,261,040
General Fund Balance Detail:							
Non-Spendable Fund Balance	68,509	35,546	-	-	35,546	-	35,546
Restricted Fund Balance	-	-	-	-	-	-	-
Committed Fund Balance	-	-	-	-	-	-	-
Assigned (Designated) Fund Balance							
Advances to Other Funds	100,000	100,000	-	-	100,000	372,494	(272,494)
911 Surcharges	612,783	612,783	-	-	612,783	527,614	85,169
SRS Title III	512,663	512,663	-	-	512,663	512,663	-
Liquidity/Hospital Escrow	5,831,416	5,831,416	-	-	5,831,416	5,831,416	-
Emergency Response	2,000,000	2,000,000	-	-	2,000,000	2,000,000	-
Encumbrances	130,000	130,000	-	-	130,000	130,000	-
Unassigned and Available Fund Balance	12,640,054	11,672,515	-	-	11,672,515	10,259,696	1,412,819
Total General Fund Balance:	21,895,425	20,894,923	-	-	20,894,923	19,633,883	1,261,040



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 301 - Property Tax							
3011							
3011.001	Property Tax Levy	7,268,152.00	.00	7,190,400.62	77,751.38	99	7,132,086.99
3011.002	Auto Tax	93,000.00	10,321.48	20,711.04	72,288.96	22	84,188.28
3011.004	Penalty and Interest	60,000.00	3,696.66	70,943.18	(10,943.18)	118	45,861.36
3011.006	Taxes Paid Voluntarily	50,000.00	37,043.17	45,690.11	4,309.89	91	11,560.74
3011 - Totals		\$7,471,152.00	\$51,061.31	\$7,327,744.95	\$143,407.05	98%	\$7,273,697.37
3012							
3012.000	Less Sr Citizen Exemption	(505,152.00)	.00	(519,905.00)	14,753.00	103	(496,072.00)
3012 - Totals		(\$505,152.00)	\$0.00	(\$519,905.00)	\$14,753.00	103%	(\$496,072.00)
Department 301 - Property Tax Totals		\$6,966,000.00	\$51,061.31	\$6,807,839.95	\$158,160.05	98%	\$6,777,625.37
Department 302 - Sales Tax							
3021							
3021.001	1st Qtr Calendar Yr Sales	2,003,600.00	.00	29.50	2,003,570.50	0	1,920,575.61
3021.002	2nd Qtr Calendar Yr Sales	4,450,400.00	.00	1,765.85	4,448,634.15	0	4,040,341.85
3021.003	3rd Qtr Calendar Yr Sales	4,866,600.00	8,142.05	5,210,478.13	(343,878.13)	107	4,937,318.25
3021.004	4th Qtr Calendar Yr Sales	2,028,400.00	241,327.08	613,103.53	1,415,296.47	30	2,231,575.36
3021.005	Previous Quarters Tax	10,000.00	14,635.45	73,769.08	(63,769.08)	738	(13,767.68)
3021.006	Penalty & Interest	80,000.00	6,663.61	27,863.57	52,136.43	35	60,166.58
3021.007	Discount	(15,000.00)	(218.93)	(4,065.21)	(10,934.79)	27	(13,440.40)
3021.008	Home Construction Refund	(19,000.00)	.00	.00	(19,000.00)	0	.00
3021.009	Other Sales Tax Revenue	10,000.00	3,091.25	4,846.25	5,153.75	48	9,351.73
3021.010	Fish Box Tax	120,000.00	270.00	88,300.00	31,700.00	74	137,083.97
3021 - Totals		\$13,535,000.00	\$273,910.51	\$6,016,090.70	\$7,518,909.30	44%	\$13,309,205.27
Department 302 - Sales Tax Totals		\$13,535,000.00	\$273,910.51	\$6,016,090.70	\$7,518,909.30	44%	\$13,309,205.27
Department 310 - State Revenue							
3101							
3101.003	Revenue Sharing	488,900.00	.00	497,524.28	(8,624.28)	102	543,229.08
3101.005	Grant Revenue	7,000.00	.00	.00	7,000.00	0	19,801.19
3101.007	Liquor Licenses	25,000.00	.00	.00	25,000.00	0	24,700.00
3101.012	Public Library Assistance	7,000.00	.00	7,000.00	.00	100	7,000.00
3101.016	Miscellaneous	30,365.00	.00	.00	30,365.00	0	26,537.13
3101.017	PERS Relief	257,384.00	213,129.00	213,129.00	44,255.00	83	396,644.36



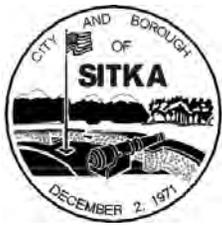
Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101.019	SAR reimbursement	2,000.00	.00	.00	2,000.00	0	140.42
3101 - Totals		\$817,649.00	\$213,129.00	\$717,653.28	\$99,995.72	88%	\$1,018,052.18
Department 310 - State Revenue Totals		\$817,649.00	\$213,129.00	\$717,653.28	\$99,995.72	88%	\$1,018,052.18
Department 315 - Federal Revenue							
3151							
3151.001	Stumpage	.00	.00	.00	.00	+++	529,232.30
3151.002	Payment in Lieu of Taxes	887,000.00	.00	17,727.00	869,273.00	2	714,261.00
3151.003	Grant Revenue	547,000.00	55,976.79	93,277.44	453,722.56	17	59,081.19
3151 - Totals		\$1,434,000.00	\$55,976.79	\$111,004.44	\$1,322,995.56	8%	\$1,302,574.49
Department 315 - Federal Revenue Totals		\$1,434,000.00	\$55,976.79	\$111,004.44	\$1,322,995.56	8%	\$1,302,574.49
Department 320 - Licenses & Permits							
3201							
3201.001	Building Permits	95,000.00	14,534.65	58,299.21	36,700.79	61	96,732.85
3201.002	Planning & Zoning Permits	10,000.00	100.00	1,775.00	8,225.00	18	4,155.00
3201.003	Parking Permits	1,000.00	.00	205.00	795.00	21	240.00
3201.004	Public Vehicle/Drivers	9,000.00	25.00	700.00	8,300.00	8	9,125.00
3201.006	Animal Licenses	4,000.00	295.07	1,300.91	2,699.09	33	2,721.48
3201.007	Itinerant Business Licens	.00	6.00	24.00	(24.00)	+++	6.00
3201.008	Miscellaneous	.00	.00	250.00	(250.00)	+++	600.00
3201.011	Park & Rec. Fees	13,000.00	.00	6,640.00	6,360.00	51	8,564.18
3201.012	Centennial Permit Fees	4,000.00	.00	850.00	3,150.00	21	4,665.00
3201 - Totals		\$136,000.00	\$14,960.72	\$70,044.12	\$65,955.88	52%	\$126,809.51
Department 320 - Licenses & Permits Totals		\$136,000.00	\$14,960.72	\$70,044.12	\$65,955.88	52%	\$126,809.51
Department 330 - Services							
3301							
3301.003	Jail Contracts	352,000.00	.00	97,798.50	254,201.50	28	391,194.00
3301.005	Jail-Detox	7,000.00	.00	440.00	6,560.00	6	3,755.00
3301.006	Impound/Storage Fees	6,000.00	782.00	14,297.00	(8,297.00)	238	7,930.00
3301.007	Police Other	7,000.00	920.50	16,467.25	(9,467.25)	235	7,007.58



Income Statement

Through 12/31/19

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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 330 - Services							
3301.010	E911 Surcharge	180,000.00	14,646.30	88,506.63	91,493.37	49	176,235.88
3301 - Totals		\$552,000.00	\$16,348.80	\$217,509.38	\$334,490.62	39%	\$586,122.46
3302							
3302.000	Police Medical Billings	22,000.00	.00	17,285.89	4,714.11	79	1,342.00
3302 - Totals		\$22,000.00	\$0.00	\$17,285.89	\$4,714.11	79%	\$1,342.00
3321							
3321.001	Ambulance Fees	342,000.00	32,100.12	240,790.55	101,209.45	70	456,247.28
3321 - Totals		\$342,000.00	\$32,100.12	\$240,790.55	\$101,209.45	70%	\$456,247.28
3331							
3331.001	Library	12,000.00	607.51	5,570.90	6,429.10	46	9,316.89
3331.002	Library Lost Book Replace	3,000.00	60.00	750.00	2,250.00	25	1,391.00
3331.004	Library-Network	17,000.00	.00	.00	17,000.00	0	.00
3331 - Totals		\$32,000.00	\$667.51	\$6,320.90	\$25,679.10	20%	\$10,707.89
Department 330 - Services Totals		\$948,000.00	\$49,116.43	\$481,906.72	\$466,093.28	51%	\$1,054,419.63
Department 340 - Operating Revenue							
3454							
3454.000	Concessions	3,000.00	.00	672.43	2,327.57	22	1,568.99
3454 - Totals		\$3,000.00	\$0.00	\$672.43	\$2,327.57	22%	\$1,568.99
3491							
3491.000	Jobbing-Labor	700,000.00	145,632.33	303,999.00	396,001.00	43	702,758.34
3491 - Totals		\$700,000.00	\$145,632.33	\$303,999.00	\$396,001.00	43%	\$702,758.34
3492							
3492.000	Jobbing-Materials/Parts	1,000.00	.00	.00	1,000.00	0	77.50
3492 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$77.50
3493							
3493.000	Jobbing-Equipment	1,000.00	.00	.00	1,000.00	0	45.00
3493 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$45.00
Department 340 - Operating Revenue Totals		\$705,000.00	\$145,632.33	\$304,671.43	\$400,328.57	43%	\$704,449.83



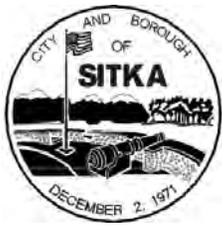
Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3601							
3601.000	Rent - Land	209,000.00	.00	89,818.70	119,181.30	43	214,920.45
3601 - Totals		\$209,000.00	\$0.00	\$89,818.70	\$119,181.30	43%	\$214,920.45
3602							
3602.000	Rent - Building	10,000.00	.00	4,800.00	5,200.00	48	9,600.00
3602 - Totals		\$10,000.00	\$0.00	\$4,800.00	\$5,200.00	48%	\$9,600.00
3603							
3603.000	Rent-Centennial Building	115,000.00	14,530.00	82,070.60	32,929.40	71	102,460.89
3603 - Totals		\$115,000.00	\$14,530.00	\$82,070.60	\$32,929.40	71%	\$102,460.89
3604							
3604.000	Rent-Senior Center	2,000.00	.00	312.00	1,688.00	16	206.00
3604 - Totals		\$2,000.00	\$0.00	\$312.00	\$1,688.00	16%	\$206.00
3606							
3606.000	Rent-Tom Young Cabin	8,000.00	50.00	2,900.00	5,100.00	36	8,276.00
3606 - Totals		\$8,000.00	\$50.00	\$2,900.00	\$5,100.00	36%	\$8,276.00
3610							
3610.000	Interest Income	444,000.00	40,659.03	255,856.77	188,143.23	58	502,774.55
3610 - Totals		\$444,000.00	\$40,659.03	\$255,856.77	\$188,143.23	58%	\$502,774.55
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	366,959.00
3612 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$366,959.00
3635							
3635.000	Gravel & Rock Royalties	40,000.00	1,335.50	7,961.50	32,038.50	20	23,796.00
3635 - Totals		\$40,000.00	\$1,335.50	\$7,961.50	\$32,038.50	20%	\$23,796.00
3640							
3640.000	Library-Special Sales	2,000.00	77.99	909.90	1,090.10	45	1,451.63
3640 - Totals		\$2,000.00	\$77.99	\$909.90	\$1,090.10	45%	\$1,451.63
3650							
3650.000	City/St Bldg Cost Reimbur	121,000.00	.00	33,612.60	87,387.40	28	133,682.95
3650 - Totals		\$121,000.00	\$0.00	\$33,612.60	\$87,387.40	28%	\$133,682.95
Department 360 - Uses of Prop & Investment Totals		\$951,000.00	\$56,652.52	\$478,242.07	\$472,757.93	50%	\$1,364,127.47
Department 370 - Interfund Billings							
3701							
3701.200	Electric Interfund Bill	865,541.00	72,128.42	432,770.52	432,770.48	50	979,647.00



Income Statement

Through 12/31/19

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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 370 - Interfund Billings							
3701.210	Water Interfund Bill	313,204.00	26,100.33	156,601.98	156,602.02	50	292,397.04
3701.220	WWater Interfund Bill	386,493.00	32,207.75	193,246.50	193,246.50	50	386,249.04
3701.230	SWste Interfund Bill	382,347.00	31,862.25	191,173.50	191,173.50	50	335,637.96
3701.240	Harbor Interfund Bill	293,329.00	24,444.08	146,664.48	146,664.52	50	247,943.04
3701.250	Air Term Interfund Bill	98,343.00	8,195.25	49,171.50	49,171.50	50	95,022.00
3701.260	MSC Interfund Bill	17,044.00	1,420.33	8,521.98	8,522.02	50	6,528.00
3701.270	SMC Interfund Bill	62,738.00	5,228.17	31,369.02	31,368.98	50	66,276.96
3701.300	MIS Interfund Bill	90,295.00	7,524.58	45,147.48	45,147.52	50	95,000.04
3701.310	Garage Interfund Billing	79,326.00	6,610.50	39,663.00	39,663.00	50	122,204.04
3701.320	Maint Fund Interfund Bill	74,819.00	6,234.92	37,409.52	37,409.48	50	68,543.04
3701 - Totals		\$2,663,479.00	\$221,956.58	\$1,331,739.48	\$1,331,739.52	50%	\$2,695,448.16
Department 370 - Interfund Billings Totals		\$2,663,479.00	\$221,956.58	\$1,331,739.48	\$1,331,739.52	50%	\$2,695,448.16
Department 380 - Miscellaneous							
3801							
3801.000	Fines and Forfeits	46,000.00	8,653.00	41,994.27	4,005.73	91	60,072.32
3801 - Totals		\$46,000.00	\$8,653.00	\$41,994.27	\$4,005.73	91%	\$60,072.32
3804							
3804.000	Return Check Fee (NSF)	1,000.00	50.00	250.00	750.00	25	500.00
3804 - Totals		\$1,000.00	\$50.00	\$250.00	\$750.00	25%	\$500.00
3805							
3805.000	Cash, (Short)/Long	.00	.00	(28.81)	28.81	+++	10.99
3805 - Totals		\$0.00	\$0.00	(\$28.81)	\$28.81	+++	\$10.99
3807							
3807.000	Miscellaneous	20,000.00	(1,185.17)	12,611.61	7,388.39	63	10,262.34
3807.100	Miscellaneous Grant Revenue	.00	.00	.00	.00	+++	35,202.31
3807 - Totals		\$20,000.00	(\$1,185.17)	\$12,611.61	\$7,388.39	63%	\$45,464.65
3808							
3808.000	Salary Reimbursement	.00	12.50	712.50	(712.50)	+++	175.00
3808 - Totals		\$0.00	\$12.50	\$712.50	(\$712.50)	+++	\$175.00
3809							
3809.000	Donations	8,000.00	.00	900.00	7,100.00	11	6,978.00
3809.001	Donation - Parks and Recreation	.00	10,000.00	10,000.00	(10,000.00)	+++	.00
3809 - Totals		\$8,000.00	\$10,000.00	\$10,900.00	(\$2,900.00)	136%	\$6,978.00



Income Statement

Through 12/31/19

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3820							
3820.000	Bad Debt Collected	3,000.00	1,334.79	2,918.71	81.29	97	2,665.63
	3820 - Totals	\$3,000.00	\$1,334.79	\$2,918.71	\$81.29	97%	\$2,665.63
3850							
3850.000	Pcard Rebate	48,000.00	.00	21,905.76	26,094.24	46	46,317.43
	3850 - Totals	\$48,000.00	\$0.00	\$21,905.76	\$26,094.24	46%	\$46,317.43
	Department 380 - Miscellaneous Totals	\$126,000.00	\$18,865.12	\$91,264.04	\$34,735.96	72%	\$162,184.02
	Department 390 - Cash Basis Receipts						
3950							
3950.000	Interfund Transfers In	340,000.00	.00	200,000.00	140,000.00	59	1,015,219.33
3950.195	Transfer In Visitor Enhancement	80,000.00	.00	.00	80,000.00	0	200,000.00
3950.320	Transfer In Bldg Maint	.00	.00	.00	.00	+++	25,000.00
3950.400	Transfer In Permanent Fd	1,447,500.00	.00	723,750.00	723,750.00	50	1,427,097.00
3950.410	Transfer In Revolving Fnd	23,000.00	1,754.28	11,415.89	11,584.11	50	24,919.04
3950.420	Transfer In Guarantee Fnd	8,000.00	430.40	2,802.35	5,197.65	35	6,138.57
3950.708	Transfer In Public Infrastructure Sinking Fund	.00	.00	340,000.00	(340,000.00)	+++	.00
	3950 - Totals	\$1,898,500.00	\$2,184.68	\$1,277,968.24	\$620,531.76	67%	\$2,698,373.94
	Department 390 - Cash Basis Receipts Totals	\$1,898,500.00	\$2,184.68	\$1,277,968.24	\$620,531.76	67%	\$2,698,373.94
	Division 300 - Revenue Totals	\$30,180,628.00	\$1,103,445.99	\$17,688,424.47	\$12,492,203.53	59%	\$31,213,269.87
	REVENUE TOTALS	\$30,180,628.00	\$1,103,445.99	\$17,688,424.47	\$12,492,203.53	59%	\$31,213,269.87
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
5110							
5110.001	Regular Salaries/Wages	150,829.50	3,732.48	21,067.28	129,762.22	14	286,438.93
5110.002	Holidays	.00	207.36	2,383.40	(2,383.40)	+++	7,535.40
5110.003	Sick Leave	.00	.00	854.81	(854.81)	+++	20,848.00
5110.010	Temp Wages	27,600.00	17,600.00	41,550.00	(13,950.00)	151	38,850.00
	5110 - Totals	\$178,429.50	\$21,539.84	\$65,855.49	\$112,574.01	37%	\$353,672.33
5120							
5120.001	Annual Leave	13,257.00	207.36	5,280.65	7,976.35	40	42,687.34



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
5120.002	SBS	18,763.12	1,333.10	4,360.62	14,402.50	23	24,195.69
5120.003	Medicare	4,475.97	315.34	1,031.48	3,444.49	23	5,747.24
5120.004	PERS	66,537.49	7,218.38	12,217.57	54,319.92	18	86,482.46
5120.005	Health Insurance	69,662.16	1,757.30	8,786.50	60,875.66	13	82,116.55
5120.006	Life Insurance	36.36	.67	1.66	34.70	5	40.06
5120.007	Workmen's Compensation	1,506.57	100.04	314.75	1,191.82	21	1,707.12
5120 - Totals		\$174,238.67	\$10,932.19	\$31,993.23	\$142,245.44	18%	\$242,976.46
5201							
5201.000	Training and Travel	32,875.00	4,754.39	13,576.86	19,298.14	41	34,377.03
5201 - Totals		\$32,875.00	\$4,754.39	\$13,576.86	\$19,298.14	41%	\$34,377.03
5204							
5204.000	Telephone	10,192.00	275.92	1,937.30	8,254.70	19	9,240.42
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	.00
5204 - Totals		\$10,492.00	\$275.92	\$1,937.30	\$8,554.70	18%	\$9,240.42
5206							
5206.000	Supplies	9,000.00	(608.40)	3,421.86	5,578.14	38	7,812.03
5206 - Totals		\$9,000.00	(\$608.40)	\$3,421.86	\$5,578.14	38%	\$7,812.03
5207							
5207.000	Repairs & Maintenance	780.00	.00	.00	780.00	0	1,560.00
5207 - Totals		\$780.00	\$0.00	\$0.00	\$780.00	0%	\$1,560.00
5211							
5211.000	Data Processing Fees	20,329.00	1,694.08	10,164.48	10,164.52	50	19,461.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	2,205.00
5211 - Totals		\$20,329.00	\$1,694.08	\$10,164.48	\$10,164.52	50%	\$21,666.96
5212							
5212.000	Contracted/Purchased Serv	246,062.50	24,103.50	36,816.76	209,245.74	15	257,913.55
5212 - Totals		\$246,062.50	\$24,103.50	\$36,816.76	\$209,245.74	15%	\$257,913.55
5222							
5222.000	Postage	100.00	18.41	32.76	67.24	33	20.40
5222 - Totals		\$100.00	\$18.41	\$32.76	\$67.24	33%	\$20.40
5223							
5223.000	Tools & Small Equipment	2,100.00	.00	.00	2,100.00	0	.00
5223 - Totals		\$2,100.00	\$0.00	\$0.00	\$2,100.00	0%	\$0.00



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
5224							
5224.000	Dues & Publications	18,065.00	450.00	14,877.15	3,187.85	82	16,826.15
5224 - Totals		\$18,065.00	\$450.00	\$14,877.15	\$3,187.85	82%	\$16,826.15
5226							
5226.000	Advertising	5,000.00	416.25	5,374.95	(374.95)	107	3,641.50
5226 - Totals		\$5,000.00	\$416.25	\$5,374.95	(\$374.95)	107%	\$3,641.50
5288							
5288.000	Administrator Contingency	3,000.00	.00	.00	3,000.00	0	1,154.57
5288 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$1,154.57
5289							
5289.000	Mayor Contingency	3,000.00	.00	1,199.50	1,800.50	40	4,215.00
5289 - Totals		\$3,000.00	\$0.00	\$1,199.50	\$1,800.50	40%	\$4,215.00
5290							
5290.000	Other Expenses	28,775.00	4,102.37	13,616.95	15,158.05	47	13,004.75
5290 - Totals		\$28,775.00	\$4,102.37	\$13,616.95	\$15,158.05	47%	\$13,004.75
Sub-Department 900 - Human Resources							
5110							
5110.001	Regular Salaries/Wages	142,201.58	5,190.99	32,712.60	109,488.98	23	74,798.02
5110.002	Holidays	.00	749.91	1,688.47	(1,688.47)	+++	6,314.40
5110.003	Sick Leave	.00	234.64	454.63	(454.63)	+++	18,581.09
5110.010	Temp Wages	.00	1,733.76	4,575.20	(4,575.20)	+++	.00
5110 - Totals		\$142,201.58	\$7,909.30	\$39,430.90	\$102,770.68	28%	\$99,693.51
5120							
5120.001	Annual Leave	.00	.00	2,170.42	(2,170.42)	+++	18,078.48
5120.002	SBS	9,942.90	484.85	2,550.18	7,392.72	26	7,219.45
5120.003	Medicare	2,351.92	114.69	603.23	1,748.69	26	1,707.68
5120.004	PERS	42,298.40	6,834.62	13,621.77	28,676.63	32	30,292.08
5120.005	Health Insurance	26,044.56	2,604.46	13,022.30	13,022.26	50	45,479.40
5120.006	Life Insurance	22.20	1.53	8.59	13.61	39	20.43
5120.007	Workmen's Compensation	827.39	141.56	451.68	375.71	55	556.50
5120 - Totals		\$81,487.37	\$10,181.71	\$32,428.17	\$49,059.20	40%	\$103,354.02



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
Sub-Department 900 - Human Resources							
5201							
5201.000	Training and Travel	13,200.00	.00	1,290.00	11,910.00	10	15,513.93
5201 - Totals		\$13,200.00	\$0.00	\$1,290.00	\$11,910.00	10%	\$15,513.93
5206							
5206.000	Supplies	2,400.00	395.10	940.35	1,459.65	39	3,864.24
5206 - Totals		\$2,400.00	\$395.10	\$940.35	\$1,459.65	39%	\$3,864.24
5211							
5211.000	Data Processing Fees	15,094.00	1,257.83	7,546.98	7,547.02	50	15,570.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,764.00
5211 - Totals		\$15,094.00	\$1,257.83	\$7,546.98	\$7,547.02	50%	\$17,334.00
5212							
5212.000	Contracted/Purchased Serv	57,698.22	9,404.25	49,167.06	8,531.16	85	118,884.05
5212 - Totals		\$57,698.22	\$9,404.25	\$49,167.06	\$8,531.16	85%	\$118,884.05
5224							
5224.000	Dues & Publications	2,030.00	.00	872.92	1,157.08	43	1,282.98
5224 - Totals		\$2,030.00	\$0.00	\$872.92	\$1,157.08	43%	\$1,282.98
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	118.95
5226 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$118.95
5290							
5290.000	Other Expenses	200.00	.00	.00	200.00	0	42.46
5290 - Totals		\$200.00	\$0.00	\$0.00	\$200.00	0%	\$42.46
Sub-Department 900 - Human Resources Totals		\$314,311.17	\$29,148.19	\$131,676.38	\$182,634.79	42%	\$360,088.14
Department 001 - Administrator & Assembly Totals		\$1,046,557.84	\$96,826.74	\$330,543.67	\$716,014.17	32%	\$1,328,169.29
Department 002 - Attorney							
5110							
5110.001	Regular Salaries/Wages	199,248.38	13,512.08	76,735.08	122,513.30	39	168,504.55
5110.002	Holidays	.00	1,305.84	4,409.00	(4,409.00)	+++	8,212.16
5110.003	Sick Leave	.00	71.53	2,817.07	(2,817.07)	+++	5,647.47
5110 - Totals		\$199,248.38	\$14,889.45	\$83,961.15	\$115,287.23	42%	\$182,364.18



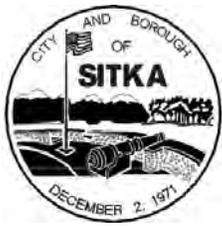
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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 002 - Attorney							
5120							
5120.001	Annual Leave	9,932.00	457.76	7,306.78	2,625.22	74	12,220.79
5120.002	SBS	12,045.31	494.51	5,186.74	6,858.57	43	11,386.86
5120.003	Medicare	3,033.11	224.34	1,334.26	1,698.85	44	2,841.78
5120.004	PERS	50,995.69	9,305.40	26,008.02	24,987.67	51	54,492.18
5120.005	Health Insurance	35,752.56	3,575.26	17,876.30	17,876.26	50	48,751.15
5120.006	Life Insurance	22.20	1.85	11.10	11.10	50	21.02
5120.007	Workmen's Compensation	1,095.94	71.18	423.32	672.62	39	1,077.90
5120 - Totals		\$112,876.81	\$14,130.30	\$58,146.52	\$54,730.29	52%	\$130,791.68
5201							
5201.000	Training and Travel	3,000.00	352.80	1,092.52	1,907.48	36	3,357.97
5201 - Totals		\$3,000.00	\$352.80	\$1,092.52	\$1,907.48	36%	\$3,357.97
5204							
5204.000	Telephone	680.00	33.24	199.44	480.56	29	436.30
5204.001	Cell Phone Stipend	600.00	50.00	300.00	300.00	50	575.00
5204 - Totals		\$1,280.00	\$83.24	\$499.44	\$780.56	39%	\$1,011.30
5206							
5206.000	Supplies	1,200.00	.00	222.37	977.63	19	1,031.74
5206 - Totals		\$1,200.00	\$0.00	\$222.37	\$977.63	19%	\$1,031.74
5207							
5207.000	Repairs & Maintenance	780.00	.00	.00	780.00	0	1,560.00
5207 - Totals		\$780.00	\$0.00	\$0.00	\$780.00	0%	\$1,560.00
5211							
5211.000	Data Processing Fees	15,094.00	1,257.83	7,546.98	7,547.02	50	15,570.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,764.00
5211 - Totals		\$15,094.00	\$1,257.83	\$7,546.98	\$7,547.02	50%	\$17,334.00
5221							
5221.000	Transportation/Vehicles	900.00	75.00	450.00	450.00	50	825.00
5221 - Totals		\$900.00	\$75.00	\$450.00	\$450.00	50%	\$825.00
5224							
5224.000	Dues & Publications	750.00	.00	.00	750.00	0	.00
5224 - Totals		\$750.00	\$0.00	\$0.00	\$750.00	0%	\$0.00



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 002 - Attorney							
5225							
5225.000	Legal Expenditures	158,624.00	2,629.00	69,086.16	89,537.84	44	631,661.53
	5225 - Totals	\$158,624.00	\$2,629.00	\$69,086.16	\$89,537.84	44%	\$631,661.53
5290							
5290.000	Other Expenses	100.00	.00	11,965.76	(11,865.76)	11,966	.00
	5290 - Totals	\$100.00	\$0.00	\$11,965.76	(\$11,865.76)	11,966%	\$0.00
	Department 002 - Attorney Totals	\$493,853.19	\$33,417.62	\$232,970.90	\$260,882.29	47%	\$969,937.40
	Department 003 - Municipal Clerk						
5110							
5110.001	Regular Salaries/Wages	153,500.56	11,228.80	67,674.56	85,826.00	44	141,021.44
5110.002	Holidays	.00	.00	.00	.00	+++	1,487.60
5110.003	Sick Leave	.00	247.20	494.40	(494.40)	+++	1,704.64
5110.010	Temp Wages	20,000.00	.00	2,639.00	17,361.00	13	1,444.78
	5110 - Totals	\$173,500.56	\$11,476.00	\$70,807.96	\$102,692.60	41%	\$145,658.46
5120							
5120.001	Annual Leave	6,055.00	604.00	5,051.20	1,003.80	83	14,564.72
5120.002	SBS	11,061.98	746.63	4,699.19	6,362.79	42	9,913.61
5120.003	Medicare	2,616.62	176.61	1,111.56	1,505.06	42	2,345.00
5120.004	PERS	42,011.22	9,481.60	22,932.44	19,078.78	55	44,077.89
5120.005	Health Insurance	44,224.68	4,422.47	22,112.35	22,112.33	50	52,119.50
5120.006	Life Insurance	28.32	2.36	14.16	14.16	50	28.71
5120.007	Workmen's Compensation	889.42	56.03	352.62	536.80	40	815.92
	5120 - Totals	\$106,887.24	\$15,489.70	\$56,273.52	\$50,613.72	53%	\$123,865.35
5201							
5201.000	Training and Travel	8,975.00	2,520.10	3,935.95	5,039.05	44	9,762.34
	5201 - Totals	\$8,975.00	\$2,520.10	\$3,935.95	\$5,039.05	44%	\$9,762.34
5204							
5204.000	Telephone	970.00	33.24	199.44	770.56	21	407.55
5204.001	Cell Phone Stipend	300.00	25.00	150.00	150.00	50	300.00
	5204 - Totals	\$1,270.00	\$58.24	\$349.44	\$920.56	28%	\$707.55
5206							
5206.000	Supplies	8,500.00	.00	6,017.24	2,482.76	71	6,345.59
	5206 - Totals	\$8,500.00	\$0.00	\$6,017.24	\$2,482.76	71%	\$6,345.59



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 003 - Municipal Clerk							
5207							
5207.000	Repairs & Maintenance	780.00	.00	.00	780.00	0	1,560.00
5207 - Totals		\$780.00	\$0.00	\$0.00	\$780.00	0%	\$1,560.00
5211							
5211.000	Data Processing Fees	51,133.00	4,261.08	25,566.48	25,566.52	50	24,497.04
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	3,087.00
5211 - Totals		\$51,133.00	\$4,261.08	\$25,566.48	\$25,566.52	50%	\$27,584.04
5212							
5212.000	Contracted/Purchased Serv	31,300.00	900.00	17,487.13	13,812.87	56	27,674.50
5212 - Totals		\$31,300.00	\$900.00	\$17,487.13	\$13,812.87	56%	\$27,674.50
5221							
5221.000	Transportation/Vehicles	1,800.00	75.00	450.00	1,350.00	25	900.00
5221 - Totals		\$1,800.00	\$75.00	\$450.00	\$1,350.00	25%	\$900.00
5222							
5222.000	Postage	100.00	.00	19.95	80.05	20	.00
5222 - Totals		\$100.00	\$0.00	\$19.95	\$80.05	20%	\$0.00
5223							
5223.000	Tools & Small Equipment	4,000.00	.00	.00	4,000.00	0	.00
5223 - Totals		\$4,000.00	\$0.00	\$0.00	\$4,000.00	0%	\$0.00
5224							
5224.000	Dues & Publications	8,805.00	505.50	2,775.50	6,029.50	32	4,982.35
5224 - Totals		\$8,805.00	\$505.50	\$2,775.50	\$6,029.50	32%	\$4,982.35
5226							
5226.000	Advertising	34,000.00	.00	15,387.35	18,612.65	45	39,894.75
5226 - Totals		\$34,000.00	\$0.00	\$15,387.35	\$18,612.65	45%	\$39,894.75
5227							
5227.001	Rent-Buildings	15,400.00	1,276.92	7,516.70	7,883.30	49	15,163.95
5227 - Totals		\$15,400.00	\$1,276.92	\$7,516.70	\$7,883.30	49%	\$15,163.95
5290							
5290.000	Other Expenses	.00	.00	50.35	(50.35)	+++	183.68
5290 - Totals		\$0.00	\$0.00	\$50.35	(\$50.35)	+++	\$183.68
Department 003 - Municipal Clerk Totals		\$446,450.80	\$36,562.54	\$206,637.57	\$239,813.23	46%	\$404,282.56



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 004 - Finance							
5110							
5110.001	Regular Salaries/Wages	919,583.32	59,691.59	360,519.53	559,063.79	39	746,279.00
5110.002	Holidays	.00	5,146.96	20,877.92	(20,877.92)	+++	36,819.58
5110.003	Sick Leave	.00	5,040.57	13,889.59	(13,889.59)	+++	34,428.19
5110.004	Overtime	.00	.00	65.26	(65.26)	+++	172.51
5110.010	Temp Wages	5,000.00	.00	21,112.70	(16,112.70)	422	4,594.25
5110 - Totals		\$924,583.32	\$69,879.12	\$416,465.00	\$508,118.32	45%	\$822,293.53
5120							
5120.001	Annual Leave	32,543.00	3,371.19	31,739.30	803.70	98	64,820.38
5120.002	SBS	58,469.66	4,490.23	27,474.85	30,994.81	47	53,918.96
5120.003	Medicare	13,878.32	1,062.13	6,498.94	7,379.38	47	12,864.73
5120.004	PERS	237,772.57	45,480.09	122,874.39	114,898.18	52	243,745.44
5120.005	Health Insurance	206,652.12	23,085.32	112,131.20	94,520.92	54	214,492.04
5120.006	Life Insurance	159.60	13.97	78.43	81.17	49	158.07
5120.007	Workmen's Compensation	4,715.03	336.96	2,052.33	2,662.70	44	4,445.99
5120 - Totals		\$554,190.30	\$77,839.89	\$302,849.44	\$251,340.86	55%	\$594,445.61
5201							
5201.000	Training and Travel	13,275.00	673.99	2,384.50	10,890.50	18	11,967.57
5201 - Totals		\$13,275.00	\$673.99	\$2,384.50	\$10,890.50	18%	\$11,967.57
5204							
5204.000	Telephone	.00	(10.00)	(60.00)	60.00	+++	(120.00)
5204 - Totals		\$0.00	(\$10.00)	(\$60.00)	\$60.00	+++	(\$120.00)
5206							
5206.000	Supplies	14,100.00	697.36	2,900.47	11,199.53	21	9,353.77
5206 - Totals		\$14,100.00	\$697.36	\$2,900.47	\$11,199.53	21%	\$9,353.77
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	12.97
5207 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$12.97
5211							
5211.000	Data Processing Fees	137,039.00	11,419.92	68,519.52	68,519.48	50	134,160.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	31,758.00
5211 - Totals		\$137,039.00	\$11,419.92	\$68,519.52	\$68,519.48	50%	\$165,918.96



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 004 - Finance							
5212							
5212.000	Contracted/Purchased Serv	126,200.00	3,946.69	62,294.46	63,905.54	49	110,155.99
5212 - Totals		\$126,200.00	\$3,946.69	\$62,294.46	\$63,905.54	49%	\$110,155.99
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	106.82
5221 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$106.82
5222							
5222.000	Postage	500.00	635.15	635.15	(135.15)	127	50.20
5222 - Totals		\$500.00	\$635.15	\$635.15	(\$135.15)	127%	\$50.20
5223							
5223.000	Tools & Small Equipment	500.00	129.00	129.00	371.00	26	817.99
5223 - Totals		\$500.00	\$129.00	\$129.00	\$371.00	26%	\$817.99
5224							
5224.000	Dues & Publications	515.00	.00	225.00	290.00	44	378.69
5224 - Totals		\$515.00	\$0.00	\$225.00	\$290.00	44%	\$378.69
5225							
5225.000	Legal Expenditures	.00	.00	30.00	(30.00)	+++	.00
5225 - Totals		\$0.00	\$0.00	\$30.00	(\$30.00)	+++	\$0.00
5226							
5226.000	Advertising	5,290.00	.00	2,081.35	3,208.65	39	937.85
5226 - Totals		\$5,290.00	\$0.00	\$2,081.35	\$3,208.65	39%	\$937.85
5229							
5229.000	Investment Expenses	77,880.00	7,063.59	33,874.67	44,005.33	43	81,099.85
5229 - Totals		\$77,880.00	\$7,063.59	\$33,874.67	\$44,005.33	43%	\$81,099.85
5290							
5290.000	Other Expenses	900.00	.00	.00	900.00	0	1,543.43
5290 - Totals		\$900.00	\$0.00	\$0.00	\$900.00	0%	\$1,543.43
Department 004 - Finance Totals		\$1,855,972.62	\$172,274.71	\$892,328.56	\$963,644.06	48%	\$1,798,963.23
Department 005 - Assessing							
5110							
5110.001	Regular Salaries/Wages	208,274.28	13,434.51	77,976.24	130,298.04	37	161,509.41
5110.002	Holidays	.00	824.88	5,088.44	(5,088.44)	+++	8,897.04



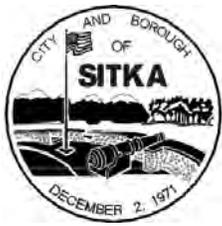
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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 005 - Assessing							
5110.003	Sick Leave	.00	1,586.61	6,136.35	(6,136.35)	+++	12,446.62
5110 - Totals		\$208,274.28	\$15,846.00	\$89,201.03	\$119,073.25	43%	\$182,853.07
5120							
5120.001	Annual Leave	7,584.00	651.60	9,784.57	(2,200.57)	129	18,276.06
5120.002	SBS	13,232.16	1,014.36	6,104.58	7,127.58	46	12,421.29
5120.003	Medicare	3,129.95	239.94	1,444.00	1,685.95	46	2,938.11
5120.004	PERS	53,447.39	9,944.46	28,091.79	25,355.60	53	56,324.78
5120.005	Health Insurance	53,325.60	3,575.26	21,759.50	31,566.10	41	59,976.19
5120.006	Life Insurance	30.24	1.85	14.45	15.79	48	29.06
5120.007	Workmen's Compensation	1,062.15	76.12	458.06	604.09	43	1,033.39
5120 - Totals		\$131,811.49	\$15,503.59	\$67,656.95	\$64,154.54	51%	\$150,998.88
5201							
5201.000	Training and Travel	4,750.00	.00	455.70	4,294.30	10	8,173.45
5201 - Totals		\$4,750.00	\$0.00	\$455.70	\$4,294.30	10%	\$8,173.45
5204							
5204.000	Telephone	798.00	66.48	398.88	399.12	50	795.26
5204.001	Cell Phone Stipend	600.00	50.00	300.00	300.00	50	600.00
5204 - Totals		\$1,398.00	\$116.48	\$698.88	\$699.12	50%	\$1,395.26
5206							
5206.000	Supplies	1,500.00	.00	127.25	1,372.75	8	825.59
5206 - Totals		\$1,500.00	\$0.00	\$127.25	\$1,372.75	8%	\$825.59
5207							
5207.000	Repairs & Maintenance	1,000.00	52.50	52.50	947.50	5	68.29
5207 - Totals		\$1,000.00	\$52.50	\$52.50	\$947.50	5%	\$68.29
5211							
5211.000	Data Processing Fees	34,205.00	2,850.42	17,102.52	17,102.48	50	37,316.04
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	12,351.00
5211 - Totals		\$34,205.00	\$2,850.42	\$17,102.52	\$17,102.48	50%	\$49,667.04
5212							
5212.000	Contracted/Purchased Serv	44,412.50	.00	15,804.20	28,608.30	36	22,551.14
5212 - Totals		\$44,412.50	\$0.00	\$15,804.20	\$28,608.30	36%	\$22,551.14



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 005 - Assessing							
5214							
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	637.99
	5214 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$637.99
5221							
5221.000	Transportation/Vehicles	4,687.00	274.00	2,101.91	2,585.09	45	4,671.38
	5221 - Totals	\$4,687.00	\$274.00	\$2,101.91	\$2,585.09	45%	\$4,671.38
5222							
5222.000	Postage	5,800.00	.00	.00	5,800.00	0	1,154.45
	5222 - Totals	\$5,800.00	\$0.00	\$0.00	\$5,800.00	0%	\$1,154.45
5223							
5223.000	Tools & Small Equipment	3,990.00	.00	.00	3,990.00	0	893.93
	5223 - Totals	\$3,990.00	\$0.00	\$0.00	\$3,990.00	0%	\$893.93
5224							
5224.000	Dues & Publications	9,445.00	.00	50.00	9,395.00	1	2,449.35
	5224 - Totals	\$9,445.00	\$0.00	\$50.00	\$9,395.00	1%	\$2,449.35
5226							
5226.000	Advertising	1,500.00	.00	938.00	562.00	63	457.55
	5226 - Totals	\$1,500.00	\$0.00	\$938.00	\$562.00	63%	\$457.55
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	831.05
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$831.05
	Department 005 - Assessing Totals	\$452,773.27	\$34,642.99	\$194,188.94	\$258,584.33	43%	\$427,628.42
Department 006 - Planning							
5110							
5110.001	Regular Salaries/Wages	147,340.94	5,677.92	35,149.12	112,191.82	24	36,303.52
5110.002	Holidays	.00	315.44	1,057.04	(1,057.04)	+++	797.84
5110.003	Sick Leave	.00	.00	.00	.00	+++	1,385.53
5110.004	Overtime	.00	.00	.00	.00	+++	69.00
5110.010	Temp Wages	.00	7,375.50	14,631.50	(14,631.50)	+++	50,045.35
	5110 - Totals	\$147,340.94	\$13,368.86	\$50,837.66	\$96,503.28	35%	\$88,601.24
5120							
5120.001	Annual Leave	4,224.00	315.44	1,372.48	2,851.52	32	6,904.03
5120.002	SBS	9,031.93	838.84	3,200.45	5,831.48	35	5,856.01



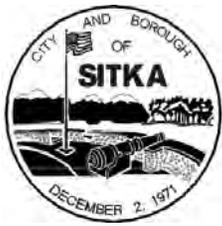
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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 006 - Planning							
5120.003	Medicare	2,136.45	198.41	757.05	1,379.40	35	1,385.20
5120.004	PERS	37,671.90	5,740.94	12,620.34	25,051.56	34	11,135.69
5120.005	Health Insurance	36,360.24	1,818.01	9,090.05	27,270.19	25	10,776.58
5120.006	Life Insurance	14.16	1.18	7.08	7.08	50	6.57
5120.007	Workmen's Compensation	751.42	62.95	240.17	511.25	32	450.61
5120 - Totals		\$90,190.10	\$8,975.77	\$27,287.62	\$62,902.48	30%	\$36,514.69
5201							
5201.000	Training and Travel	4,250.00	.00	423.63	3,826.37	10	6,139.23
5201 - Totals		\$4,250.00	\$0.00	\$423.63	\$3,826.37	10%	\$6,139.23
5204							
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	25.00
5204 - Totals		\$300.00	\$0.00	\$0.00	\$300.00	0%	\$25.00
5206							
5206.000	Supplies	4,000.00	.00	305.45	3,694.55	8	989.61
5206 - Totals		\$4,000.00	\$0.00	\$305.45	\$3,694.55	8%	\$989.61
5207							
5207.000	Repairs & Maintenance	820.00	52.50	52.50	767.50	6	68.29
5207 - Totals		\$820.00	\$52.50	\$52.50	\$767.50	6%	\$68.29
5211							
5211.000	Data Processing Fees	17,407.00	1,450.58	8,703.48	8,703.52	50	18,087.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	9,705.00
5211 - Totals		\$17,407.00	\$1,450.58	\$8,703.48	\$8,703.52	50%	\$27,792.00
5212							
5212.000	Contracted/Purchased Serv	26,500.00	.00	.00	26,500.00	0	41,243.65
5212 - Totals		\$26,500.00	\$0.00	\$0.00	\$26,500.00	0%	\$41,243.65
5222							
5222.000	Postage	.00	.00	4.49	(4.49)	+++	35.93
5222 - Totals		\$0.00	\$0.00	\$4.49	(\$4.49)	+++	\$35.93
5223							
5223.000	Tools & Small Equipment	200.00	.00	.00	200.00	0	.00
5223 - Totals		\$200.00	\$0.00	\$0.00	\$200.00	0%	\$0.00
5224							
5224.000	Dues & Publications	920.00	.00	100.00	820.00	11	195.00
5224 - Totals		\$920.00	\$0.00	\$100.00	\$820.00	11%	\$195.00



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 006 - Planning							
5226							
5226.000	Advertising	.00	400.00	3,511.45	(3,511.45)	+++	3,032.35
	5226 - Totals	\$0.00	\$400.00	\$3,511.45	(\$3,511.45)	+++	\$3,032.35
5290							
5290.000	Other Expenses	.00	.00	20.00	(20.00)	+++	283.96
	5290 - Totals	\$0.00	\$0.00	\$20.00	(\$20.00)	+++	\$283.96
	Department 006 - Planning Totals	\$291,928.04	\$24,247.71	\$91,246.28	\$200,681.76	31%	\$204,920.95
Department 007 - General Office							
Sub-Department 801 - 100 Lincoln St Bldg							
5203							
5203.001	Electric	48,000.00	4,797.01	20,539.02	27,460.98	43	52,553.35
	5203 - Totals	\$48,000.00	\$4,797.01	\$20,539.02	\$27,460.98	43%	\$52,553.35
5205							
5205.000	Insurance	86,321.00	.00	121,211.65	(34,890.65)	140	78,910.29
	5205 - Totals	\$86,321.00	\$0.00	\$121,211.65	(\$34,890.65)	140%	\$78,910.29
5206							
5206.000	Supplies	11,765.00	.00	3,853.26	7,911.74	33	10,189.42
	5206 - Totals	\$11,765.00	\$0.00	\$3,853.26	\$7,911.74	33%	\$10,189.42
5207							
5207.000	Repairs & Maintenance	2,610.00	.00	1,000.00	1,610.00	38	2,622.12
	5207 - Totals	\$2,610.00	\$0.00	\$1,000.00	\$1,610.00	38%	\$2,622.12
5208							
5208.000	Bldg Repair & Maint	38,000.00	7,818.99	14,465.47	23,534.53	38	35,325.00
	5208 - Totals	\$38,000.00	\$7,818.99	\$14,465.47	\$23,534.53	38%	\$35,325.00
5212							
5212.000	Contracted/Purchased Serv	34,908.00	2,844.33	17,228.06	17,679.94	49	35,042.25
	5212 - Totals	\$34,908.00	\$2,844.33	\$17,228.06	\$17,679.94	49%	\$35,042.25
5221							
5221.000	Transportation/Vehicles	4,406.00	394.23	1,609.56	2,796.44	37	3,451.94
	5221 - Totals	\$4,406.00	\$394.23	\$1,609.56	\$2,796.44	37%	\$3,451.94



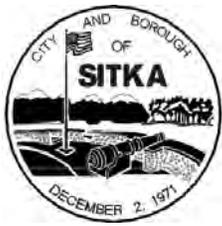
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Detail Listing

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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 007 - General Office							
Sub-Department 801 - 100 Lincoln St Bldg							
5222							
5222.000	Postage	24,000.00	4,798.69	11,545.47	12,454.53	48	21,110.83
	5222 - Totals	\$24,000.00	\$4,798.69	\$11,545.47	\$12,454.53	48%	\$21,110.83
5223							
5223.000	Tools & Small Equipment	.00	.00	.00	.00	+++	113.36
	5223 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$113.36
5227							
5227.002	Rent-Equipment	6,600.00	517.98	2,085.63	4,514.37	32	6,470.60
	5227 - Totals	\$6,600.00	\$517.98	\$2,085.63	\$4,514.37	32%	\$6,470.60
5231							
5231.000	Credit Card Expense	70,000.00	1,085.91	59,877.94	10,122.06	86	65,410.48
	5231 - Totals	\$70,000.00	\$1,085.91	\$59,877.94	\$10,122.06	86%	\$65,410.48
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	293.42
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$293.42
	Sub-Department 801 - 100 Lincoln St Bldg Totals	\$326,610.00	\$22,257.14	\$253,416.06	\$73,193.94	78%	\$311,493.06
	Sub-Department 802 - 304 Lake St Building						
5203							
5203.001	Electric	70,000.00	5,442.93	32,371.57	37,628.43	46	63,878.14
5203.005	Heating Fuel	.00	.00	.00	.00	+++	528.29
5203.006	Interruptable electric	25,000.00	3,110.90	9,024.22	15,975.78	36	27,949.35
	5203 - Totals	\$95,000.00	\$8,553.83	\$41,395.79	\$53,604.21	44%	\$92,355.78
5204							
5204.000	Telephone	1,500.00	299.26	897.57	602.43	60	1,714.72
	5204 - Totals	\$1,500.00	\$299.26	\$897.57	\$602.43	60%	\$1,714.72
5208							
5208.000	Bldg Repair & Maint	27,800.00	14,428.29	22,215.10	5,584.90	80	44,820.27
	5208 - Totals	\$27,800.00	\$14,428.29	\$22,215.10	\$5,584.90	80%	\$44,820.27



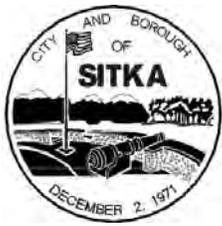
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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 007 - General Office							
Sub-Department 802 - 304 Lake St Building							
5212							
5212.000	Contracted/Purchased Serv	54,708.00	4,448.81	26,692.86	28,015.14	49	53,385.72
	5212 - Totals	\$54,708.00	\$4,448.81	\$26,692.86	\$28,015.14	49%	\$53,385.72
	Sub-Department 802 - 304 Lake St Building Totals	\$179,008.00	\$27,730.19	\$91,201.32	\$87,806.68	51%	\$192,276.49
	Department 007 - General Office Totals	\$505,618.00	\$49,987.33	\$344,617.38	\$161,000.62	68%	\$503,769.55
Department 008 - Other Expenditures							
5212							
5212.001	Sitka Historical Contract	97,200.00	.00	48,600.00	48,600.00	50	97,200.00
5212.002	SEDA Contract	63,000.00	.00	31,500.00	31,500.00	50	63,000.00
	5212 - Totals	\$160,200.00	\$0.00	\$80,100.00	\$80,100.00	50%	\$160,200.00
5228							
5228.000	Donations	125,000.00	.00	119,260.00	5,740.00	95	128,000.00
5228.001	Pass through grants	105,971.00	21,025.90	40,636.90	65,334.10	38	18,196.34
	5228 - Totals	\$230,971.00	\$21,025.90	\$159,896.90	\$71,074.10	69%	\$146,196.34
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	200.00
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$200.00
	Department 008 - Other Expenditures Totals	\$391,171.00	\$21,025.90	\$239,996.90	\$151,174.10	61%	\$306,596.34
	Division 500 - Administrative Totals	\$5,484,324.76	\$468,985.54	\$2,532,530.20	\$2,951,794.56	46%	\$5,944,267.74
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	158,420.92	3,394.56	21,340.80	137,080.12	13	129,950.40
5110.002	Holidays	.00	199.68	998.40	(998.40)	+++	5,790.04
5110.003	Sick Leave	.00	.00	624.00	(624.00)	+++	12,968.07
5110.004	Overtime	.00	.00	.00	.00	+++	368.85
5110.010	Temp Wages	.00	13,460.80	83,002.30	(83,002.30)	+++	26,921.60
	5110 - Totals	\$158,420.92	\$17,055.04	\$105,965.50	\$52,455.42	67%	\$175,998.96



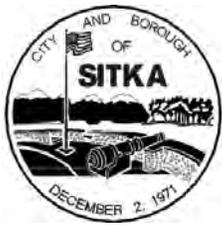
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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 800 - Administration							
5120							
5120.001	Annual Leave	6,249.00	399.36	998.40	5,250.60	16	23,749.54
5120.002	SBS	10,148.95	1,074.54	6,584.40	3,564.55	65	12,299.75
5120.003	Medicare	2,400.67	254.17	1,557.50	843.17	65	2,909.41
5120.004	PERS	109,903.55	5,749.60	10,142.60	99,760.95	9	43,553.04
5120.005	Health Insurance	29,908.08	970.80	4,854.00	25,054.08	16	42,134.97
5120.006	Life Insurance	8.04	.67	4.02	4.02	50	21.02
5120.007	Workmen's Compensation	5,690.23	721.38	4,338.58	1,351.65	76	6,628.14
5120 - Totals		\$164,308.52	\$9,170.52	\$28,479.50	\$135,829.02	17%	\$131,295.87
5201							
5201.000	Training and Travel	18,000.00	654.10	3,425.76	14,574.24	19	37,393.69
5201 - Totals		\$18,000.00	\$654.10	\$3,425.76	\$14,574.24	19%	\$37,393.69
5202							
5202.000	Uniforms	1,000.00	.00	.00	1,000.00	0	2,448.38
5202 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$2,448.38
5204							
5204.000	Telephone	110,135.00	11,767.16	37,075.11	73,059.89	34	85,689.08
5204 - Totals		\$110,135.00	\$11,767.16	\$37,075.11	\$73,059.89	34%	\$85,689.08
5205							
5205.000	Insurance	68,925.00	180.00	95,535.24	(26,610.24)	139	63,636.96
5205 - Totals		\$68,925.00	\$180.00	\$95,535.24	(\$26,610.24)	139%	\$63,636.96
5206							
5206.000	Supplies	10,000.00	1,321.45	2,841.89	7,158.11	28	8,391.76
5206 - Totals		\$10,000.00	\$1,321.45	\$2,841.89	\$7,158.11	28%	\$8,391.76
5207							
5207.000	Repairs & Maintenance	2,000.00	.00	.00	2,000.00	0	1,051.19
5207 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$1,051.19
5208							
5208.000	Bldg Repair & Maint	7,500.00	3,620.24	7,685.30	(185.30)	102	12,283.19
5208 - Totals		\$7,500.00	\$3,620.24	\$7,685.30	(\$185.30)	102%	\$12,283.19
5211							
5211.000	Data Processing Fees	445,826.00	37,152.17	222,913.02	222,912.98	50	208,835.04



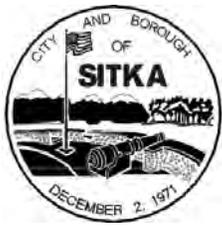
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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 800 - Administration							
5211.001	Information Technology Special Projects	30,000.00	2,500.00	15,000.00	15,000.00	50	111,168.00
5211 - Totals		\$475,826.00	\$39,652.17	\$237,913.02	\$237,912.98	50%	\$320,003.04
5212							
5212.000	Contracted/Purchased Serv	6,600.00	.00	1,140.10	5,459.90	17	8,120.99
5212 - Totals		\$6,600.00	\$0.00	\$1,140.10	\$5,459.90	17%	\$8,120.99
5221							
5221.000	Transportation/Vehicles	900.00	75.00	450.00	450.00	50	900.00
5221 - Totals		\$900.00	\$75.00	\$450.00	\$450.00	50%	\$900.00
5222							
5222.000	Postage	.00	.00	35.55	(35.55)	+++	500.00
5222 - Totals		\$0.00	\$0.00	\$35.55	(\$35.55)	+++	\$500.00
5223							
5223.000	Tools & Small Equipment	12,000.00	.00	1,002.14	10,997.86	8	7,241.45
5223 - Totals		\$12,000.00	\$0.00	\$1,002.14	\$10,997.86	8%	\$7,241.45
5224							
5224.000	Dues & Publications	2,500.00	.00	290.00	2,210.00	12	2,461.97
5224 - Totals		\$2,500.00	\$0.00	\$290.00	\$2,210.00	12%	\$2,461.97
5226							
5226.000	Advertising	5,600.00	630.00	1,894.90	3,705.10	34	2,845.95
5226 - Totals		\$5,600.00	\$630.00	\$1,894.90	\$3,705.10	34%	\$2,845.95
5227							
5227.001	Rent-Buildings	14,100.00	825.00	9,150.00	4,950.00	65	14,100.00
5227.002	Rent-Equipment	600.00	.00	.00	600.00	0	.00
5227 - Totals		\$14,700.00	\$825.00	\$9,150.00	\$5,550.00	62%	\$14,100.00
5290							
5290.000	Other Expenses	19,000.00	1,015.33	4,348.31	14,651.69	23	19,608.64
5290 - Totals		\$19,000.00	\$1,015.33	\$4,348.31	\$14,651.69	23%	\$19,608.64
Sub-Department 800 - Administration Totals		\$1,077,415.44	\$85,966.01	\$537,232.32	\$540,183.12	50%	\$893,971.12
Sub-Department 803 - Patrol							
5110							
5110.001	Regular Salaries/Wages	1,065,284.00	43,401.88	285,518.48	779,765.52	27	749,571.57



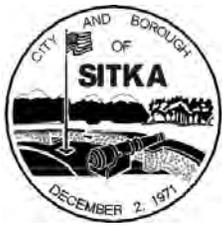
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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 803 - Patrol							
5110.002	Holidays	.00	3,463.16	18,429.20	(18,429.20)	+++	43,309.52
5110.003	Sick Leave	.00	.00	.00	.00	+++	1,729.63
5110.004	Overtime	224,796.00	17,419.46	77,764.51	147,031.49	35	218,873.89
5110.010	Temp Wages	.00	9,616.00	51,636.40	(51,636.40)	+++	17,692.80
5110 - Totals		\$1,290,080.00	\$73,900.50	\$433,348.59	\$856,731.41	34%	\$1,031,177.41
5120							
5120.001	Annual Leave	59,547.00	5,514.40	43,569.46	15,977.54	73	105,747.21
5120.002	SBS	76,822.70	4,877.33	29,290.20	47,532.50	38	69,809.90
5120.003	Medicare	19,569.55	1,153.72	6,928.36	12,641.19	35	16,512.97
5120.004	PERS	283,817.87	52,178.43	127,935.64	155,882.23	45	304,909.27
5120.005	Health Insurance	332,559.96	18,851.39	90,818.94	241,741.02	27	337,295.56
5120.006	Life Insurance	137.40	10.78	74.14	63.26	54	165.45
5120.007	Workmen's Compensation	65,019.98	4,153.30	24,360.96	40,659.02	37	55,470.61
5120 - Totals		\$837,474.46	\$86,739.35	\$322,977.70	\$514,496.76	39%	\$889,910.97
5201							
5201.000	Training and Travel	27,000.00	4,340.18	4,340.18	22,659.82	16	28,537.20
5201 - Totals		\$27,000.00	\$4,340.18	\$4,340.18	\$22,659.82	16%	\$28,537.20
5202							
5202.000	Uniforms	19,400.00	.00	3,945.09	15,454.91	20	12,286.52
5202 - Totals		\$19,400.00	\$0.00	\$3,945.09	\$15,454.91	20%	\$12,286.52
5204							
5204.001	Cell Phone Stipend	1,200.00	75.00	450.00	750.00	38	1,000.00
5204 - Totals		\$1,200.00	\$75.00	\$450.00	\$750.00	38%	\$1,000.00
5206							
5206.000	Supplies	16,000.00	948.83	2,888.00	13,112.00	18	15,620.56
5206 - Totals		\$16,000.00	\$948.83	\$2,888.00	\$13,112.00	18%	\$15,620.56
5207							
5207.000	Repairs & Maintenance	800.00	.00	.00	800.00	0	402.64
5207 - Totals		\$800.00	\$0.00	\$0.00	\$800.00	0%	\$402.64
5212							
5212.000	Contracted/Purchased Serv	5,000.00	.00	1,449.26	3,550.74	29	4,361.18
5212 - Totals		\$5,000.00	\$0.00	\$1,449.26	\$3,550.74	29%	\$4,361.18



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 803 - Patrol							
5221							
5221.000	Transportation/Vehicles	111,403.00	8,528.88	44,020.30	67,382.70	40	129,328.58
5221 - Totals		\$111,403.00	\$8,528.88	\$44,020.30	\$67,382.70	40%	\$129,328.58
5223							
5223.000	Tools & Small Equipment	7,500.00	328.45	3,274.89	4,225.11	44	7,307.42
5223 - Totals		\$7,500.00	\$328.45	\$3,274.89	\$4,225.11	44%	\$7,307.42
5290							
5290.000	Other Expenses	13,500.00	.00	5,743.19	7,756.81	43	12,500.91
5290 - Totals		\$13,500.00	\$0.00	\$5,743.19	\$7,756.81	43%	\$12,500.91
Sub-Department 803 - Patrol Totals		\$2,329,357.46	\$174,861.19	\$822,437.20	\$1,506,920.26	35%	\$2,132,433.39
Sub-Department 804 - Services							
5110							
5110.001	Regular Salaries/Wages	301,292.92	12,280.00	87,945.45	213,347.47	29	220,738.29
5110.002	Holidays	.00	905.88	5,200.56	(5,200.56)	+++	15,766.68
5110.004	Overtime	.00	3,263.48	17,339.71	(17,339.71)	+++	63,183.23
5110.010	Temp Wages	.00	1,872.00	10,355.00	(10,355.00)	+++	4,762.50
5110 - Totals		\$301,292.92	\$18,321.36	\$120,840.72	\$180,452.20	40%	\$304,450.70
5120							
5120.001	Annual Leave	16,737.00	.00	2,751.47	13,985.53	16	21,383.05
5120.002	SBS	19,495.05	1,123.09	7,576.20	11,918.85	39	19,973.62
5120.003	Medicare	4,611.43	265.65	1,792.06	2,819.37	39	4,724.57
5120.004	PERS	66,284.97	13,761.86	34,595.64	31,689.33	52	89,169.74
5120.005	Health Insurance	90,237.36	5,051.18	25,259.71	64,977.65	28	95,713.23
5120.006	Life Insurance	52.44	3.03	17.00	35.44	32	50.94
5120.007	Workmen's Compensation	1,536.25	84.27	558.92	977.33	36	1,644.93
5120 - Totals		\$198,954.50	\$20,289.08	\$72,551.00	\$126,403.50	36%	\$232,660.08
5201							
5201.000	Training and Travel	9,450.00	14.75	1,273.56	8,176.44	13	4,043.36
5201 - Totals		\$9,450.00	\$14.75	\$1,273.56	\$8,176.44	13%	\$4,043.36



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 804 - Services							
5202							
5202.000	Uniforms	2,400.00	.00	.00	2,400.00	0	1,098.30
	5202 - Totals	\$2,400.00	\$0.00	\$0.00	\$2,400.00	0%	\$1,098.30
5204							
5204.000	Telephone	.00	.00	.00	.00	+++	7.90
	5204 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$7.90
5206							
5206.000	Supplies	7,000.00	265.88	1,595.54	5,404.46	23	5,634.97
	5206 - Totals	\$7,000.00	\$265.88	\$1,595.54	\$5,404.46	23%	\$5,634.97
5222							
5222.000	Postage	4,000.00	43.59	1,164.05	2,835.95	29	3,559.57
	5222 - Totals	\$4,000.00	\$43.59	\$1,164.05	\$2,835.95	29%	\$3,559.57
5223							
5223.000	Tools & Small Equipment	1,000.00	.00	.00	1,000.00	0	431.92
	5223 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$431.92
5224							
5224.000	Dues & Publications	.00	.00	339.00	(339.00)	+++	.00
	5224 - Totals	\$0.00	\$0.00	\$339.00	(\$339.00)	+++	\$0.00
5226							
5226.000	Advertising	.00	396.00	396.00	(396.00)	+++	927.85
	5226 - Totals	\$0.00	\$396.00	\$396.00	(\$396.00)	+++	\$927.85
5290							
5290.000	Other Expenses	6,000.00	.00	.00	6,000.00	0	4,340.00
	5290 - Totals	\$6,000.00	\$0.00	\$0.00	\$6,000.00	0%	\$4,340.00
	Sub-Department 804 - Services Totals	\$530,097.42	\$39,330.66	\$198,159.87	\$331,937.55	37%	\$557,154.65
	Sub-Department 805 - Animal Control						
5110							
5110.001	Regular Salaries/Wages	48,307.56	3,198.72	15,829.23	32,478.33	33	40,152.40
5110.002	Holidays	.00	188.16	935.36	(935.36)	+++	2,039.84
5110.004	Overtime	.00	.00	143.58	(143.58)	+++	1,404.70
	5110 - Totals	\$48,307.56	\$3,386.88	\$16,908.17	\$31,399.39	35%	\$43,596.94



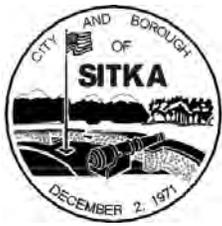
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Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 805 - Animal Control							
5120							
5120.001	Annual Leave	2,282.00	376.32	5,815.68	(3,533.68)	255	6,119.52
5120.002	SBS	3,100.95	230.68	1,392.94	1,708.01	45	3,047.53
5120.003	Medicare	733.52	54.56	329.49	404.03	45	720.89
5120.004	PERS	10,627.77	2,344.90	6,516.25	4,111.52	61	13,922.78
5120.005	Health Insurance	28,938.36	2,893.84	14,469.20	14,469.16	50	34,104.43
5120.006	Life Insurance	14.16	1.18	7.08	7.08	50	14.16
5120.007	Workmen's Compensation	2,637.55	200.58	1,211.19	1,426.36	46	2,714.51
5120 - Totals		\$48,334.31	\$6,102.06	\$29,741.83	\$18,592.48	62%	\$60,643.82
5201							
5201.000	Training and Travel	1,800.00	.00	.00	1,800.00	0	975.21
5201 - Totals		\$1,800.00	\$0.00	\$0.00	\$1,800.00	0%	\$975.21
5202							
5202.000	Uniforms	1,000.00	.00	129.20	870.80	13	809.71
5202 - Totals		\$1,000.00	\$0.00	\$129.20	\$870.80	13%	\$809.71
5203							
5203.001	Electric	8,700.00	.00	3,899.88	4,800.12	45	11,595.82
5203.005	Heating Fuel	7,000.00	726.81	3,585.98	3,414.02	51	11,222.34
5203 - Totals		\$15,700.00	\$726.81	\$7,485.86	\$8,214.14	48%	\$22,818.16
5204							
5204.000	Telephone	620.00	107.52	322.54	297.46	52	620.12
5204 - Totals		\$620.00	\$107.52	\$322.54	\$297.46	52%	\$620.12
5206							
5206.000	Supplies	4,500.00	153.98	1,202.28	3,297.72	27	4,093.61
5206 - Totals		\$4,500.00	\$153.98	\$1,202.28	\$3,297.72	27%	\$4,093.61
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	572.05	427.95	57	607.28
5207 - Totals		\$1,000.00	\$0.00	\$572.05	\$427.95	57%	\$607.28
5208							
5208.000	Bldg Repair & Maint	8,000.00	1,550.12	3,455.46	4,544.54	43	11,157.73
5208 - Totals		\$8,000.00	\$1,550.12	\$3,455.46	\$4,544.54	43%	\$11,157.73



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Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 805 - Animal Control							
5212							
5212.000	Contracted/Purchased Serv	7,820.00	401.60	2,617.20	5,202.80	33	7,306.04
	5212 - Totals	\$7,820.00	\$401.60	\$2,617.20	\$5,202.80	33%	\$7,306.04
5221							
5221.000	Transportation/Vehicles	3,632.00	238.22	1,225.63	2,406.37	34	2,985.49
	5221 - Totals	\$3,632.00	\$238.22	\$1,225.63	\$2,406.37	34%	\$2,985.49
5224							
5224.000	Dues & Publications	200.00	.00	.00	200.00	0	25.00
	5224 - Totals	\$200.00	\$0.00	\$0.00	\$200.00	0%	\$25.00
5226							
5226.000	Advertising	300.00	.00	.00	300.00	0	.00
	5226 - Totals	\$300.00	\$0.00	\$0.00	\$300.00	0%	\$0.00
5290							
5290.000	Other Expenses	1,000.00	.00	.00	1,000.00	0	335.16
	5290 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$335.16
	Sub-Department 805 - Animal Control Totals	\$142,213.87	\$12,667.19	\$63,660.22	\$78,553.65	45%	\$155,974.27
	Sub-Department 806 - Jail						
5110							
5110.001	Regular Salaries/Wages	252,188.44	16,805.71	101,466.46	150,721.98	40	199,023.93
5110.002	Holidays	.00	1,355.52	6,202.68	(6,202.68)	+++	12,880.32
5110.004	Overtime	.00	914.74	11,215.31	(11,215.31)	+++	54,776.22
	5110 - Totals	\$252,188.44	\$19,075.97	\$118,884.45	\$133,303.99	47%	\$266,680.47
5120							
5120.001	Annual Leave	13,505.00	1,700.05	6,969.08	6,535.92	52	21,218.89
5120.002	SBS	16,287.97	1,273.57	7,714.82	8,573.15	47	17,648.25
5120.003	Medicare	3,852.78	301.26	1,824.88	2,027.90	47	4,174.55
5120.004	PERS	55,481.26	13,292.73	36,409.78	19,071.48	66	79,262.28
5120.005	Health Insurance	117,801.84	10,906.37	54,663.91	63,137.93	46	113,250.93
5120.006	Life Insurance	52.68	5.06	31.68	21.00	60	56.97
5120.007	Workmen's Compensation	12,710.25	1,084.49	6,569.52	6,140.73	52	14,197.75



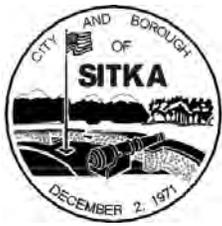
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Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 806 - Jail							
5120.008	Unemployment	.00	.00	.00	.00	+++	113.28
5120 - Totals		\$219,691.78	\$28,563.53	\$114,183.67	\$105,508.11	52%	\$249,922.90
5201							
5201.000	Training and Travel	4,050.00	19.00	87.34	3,962.66	2	6,725.75
5201 - Totals		\$4,050.00	\$19.00	\$87.34	\$3,962.66	2%	\$6,725.75
5202							
5202.000	Uniforms	4,000.00	.00	599.92	3,400.08	15	1,676.39
5202 - Totals		\$4,000.00	\$0.00	\$599.92	\$3,400.08	15%	\$1,676.39
5206							
5206.000	Supplies	8,000.00	40.29	714.39	7,285.61	9	5,180.12
5206 - Totals		\$8,000.00	\$40.29	\$714.39	\$7,285.61	9%	\$5,180.12
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	.00
5207 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	57,000.00	3,399.20	9,861.72	47,138.28	17	55,184.38
5212 - Totals		\$57,000.00	\$3,399.20	\$9,861.72	\$47,138.28	17%	\$55,184.38
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	.00	2,000.00	0	1,311.93
5223 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$1,311.93
5224							
5224.000	Dues & Publications	200.00	.00	100.00	100.00	50	.00
5224 - Totals		\$200.00	\$0.00	\$100.00	\$100.00	50%	\$0.00
5226							
5226.000	Advertising	.00	.00	185.00	(185.00)	+++	804.80
5226 - Totals		\$0.00	\$0.00	\$185.00	(\$185.00)	+++	\$804.80
5290							
5290.000	Other Expenses	15,000.00	.00	1,076.86	13,923.14	7	6,094.61
5290 - Totals		\$15,000.00	\$0.00	\$1,076.86	\$13,923.14	7%	\$6,094.61
Sub-Department 806 - Jail Totals		\$563,130.22	\$51,097.99	\$245,693.35	\$317,436.87	44%	\$593,581.35



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 810 - Safety Boat							
5110							
5110.004	Overtime	.00	.00	.00	.00	+++	1,191.50
5110 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,191.50
5120							
5120.002	SBS	.00	.00	.00	.00	+++	73.05
5120.003	Medicare	.00	.00	.00	.00	+++	17.28
5120.004	PERS	.00	27.00	27.00	(27.00)	+++	333.67
5120.005	Health Insurance	.00	.00	.00	.00	+++	124.17
5120.006	Life Insurance	.00	.00	.00	.00	+++	.10
5120.007	Workmen's Compensation	.00	.00	.00	.00	+++	60.05
5120 - Totals		\$0.00	\$27.00	\$27.00	(\$27.00)	+++	\$608.32
5206							
5206.000	Supplies	5,000.00	.00	.00	5,000.00	0	(345.30)
5206 - Totals		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	(\$345.30)
5207							
5207.000	Repairs & Maintenance	4,500.00	.00	.00	4,500.00	0	1,836.75
5207 - Totals		\$4,500.00	\$0.00	\$0.00	\$4,500.00	0%	\$1,836.75
5221							
5221.000	Transportation/Vehicles	10,387.00	657.00	4,207.48	6,179.52	41	8,407.17
5221 - Totals		\$10,387.00	\$657.00	\$4,207.48	\$6,179.52	41%	\$8,407.17
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	.00	3,000.00	0	1,952.92
5223 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$1,952.92
Sub-Department 810 - Safety Boat Totals		\$22,887.00	\$684.00	\$4,234.48	\$18,652.52	19%	\$13,651.36
Department 021 - Police Totals		\$4,665,101.41	\$364,607.04	\$1,871,417.44	\$2,793,683.97	40%	\$4,346,766.14
Department 022 - Fire Protection							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	110,829.16	7,414.08	54,383.05	56,446.11	49	118,206.98
5110.002	Holidays	.00	167.12	1,904.16	(1,904.16)	+++	3,226.24
5110.003	Sick Leave	.00	985.00	5,910.00	(5,910.00)	+++	886.90



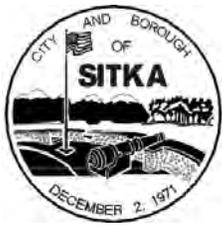
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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 022 - Fire Protection							
Sub-Department 800 - Administration							
5110.004	Overtime	.00	31.34	2,671.43	(2,671.43)	+++	1,337.46
5110 - Totals		\$110,829.16	\$8,597.54	\$64,868.64	\$45,960.52	59%	\$123,657.58
5120							
5120.001	Annual Leave	3,950.00	985.00	5,509.92	(1,559.92)	139	14,352.78
5120.002	SBS	7,035.92	589.72	4,318.61	2,717.31	61	8,464.54
5120.003	Medicare	1,664.27	139.49	1,021.53	642.74	61	2,002.24
5120.004	PERS	54,630.52	6,746.16	20,121.29	34,509.23	37	37,581.31
5120.005	Health Insurance	18,180.12	1,818.01	9,090.05	9,090.07	50	21,425.56
5120.006	Life Insurance	14.16	1.50	10.10	4.06	71	22.20
5120.007	Workmen's Compensation	6,804.95	569.53	4,170.77	2,634.18	61	8,181.65
5120 - Totals		\$92,279.94	\$10,849.41	\$44,242.27	\$48,037.67	48%	\$92,030.28
5201							
5201.000	Training and Travel	30,000.00	400.00	7,755.42	22,244.58	26	25,413.54
5201 - Totals		\$30,000.00	\$400.00	\$7,755.42	\$22,244.58	26%	\$25,413.54
5202							
5202.000	Uniforms	2,700.00	.00	1,212.50	1,487.50	45	2,955.70
5202 - Totals		\$2,700.00	\$0.00	\$1,212.50	\$1,487.50	45%	\$2,955.70
5203							
5203.001	Electric	39,000.00	3,299.71	19,385.41	19,614.59	50	41,566.53
5203.005	Heating Fuel	15,000.00	1,280.72	6,378.90	8,621.10	43	14,766.60
5203 - Totals		\$54,000.00	\$4,580.43	\$25,764.31	\$28,235.69	48%	\$56,333.13
5204							
5204.000	Telephone	500.00	.00	.00	500.00	0	.00
5204 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5205							
5205.000	Insurance	44,108.00	.00	53,451.00	(9,343.00)	121	43,496.15
5205 - Totals		\$44,108.00	\$0.00	\$53,451.00	(\$9,343.00)	121%	\$43,496.15
5206							
5206.000	Supplies	21,000.00	1,592.26	8,181.39	12,818.61	39	22,621.48
5206 - Totals		\$21,000.00	\$1,592.26	\$8,181.39	\$12,818.61	39%	\$22,621.48



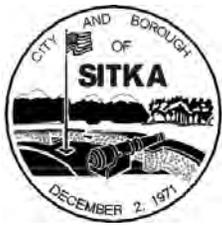
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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 022 - Fire Protection							
Sub-Department 800 - Administration							
5207							
5207.000	Repairs & Maintenance	13,300.00	286.73	904.11	12,395.89	7	5,795.75
5207 - Totals		\$13,300.00	\$286.73	\$904.11	\$12,395.89	7%	\$5,795.75
5211							
5211.000	Data Processing Fees	89,894.00	7,491.17	44,947.02	44,946.98	50	82,883.04
5211.001	Information Technology Special Projects	15,000.00	1,250.00	7,500.00	7,500.00	50	9,702.00
5211 - Totals		\$104,894.00	\$8,741.17	\$52,447.02	\$52,446.98	50%	\$92,585.04
5212							
5212.000	Contracted/Purchased Serv	15,960.00	.00	9,960.00	6,000.00	62	2,575.00
5212 - Totals		\$15,960.00	\$0.00	\$9,960.00	\$6,000.00	62%	\$2,575.00
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	574.01
5221 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$574.01
5222							
5222.000	Postage	350.00	.00	22.70	327.30	6	263.44
5222 - Totals		\$350.00	\$0.00	\$22.70	\$327.30	6%	\$263.44
5223							
5223.000	Tools & Small Equipment	90,848.15	1,799.99	17,775.69	73,072.46	20	56,751.96
5223 - Totals		\$90,848.15	\$1,799.99	\$17,775.69	\$73,072.46	20%	\$56,751.96
5224							
5224.000	Dues & Publications	1,500.00	.00	100.00	1,400.00	7	695.00
5224 - Totals		\$1,500.00	\$0.00	\$100.00	\$1,400.00	7%	\$695.00
5226							
5226.000	Advertising	750.00	34.10	330.20	419.80	44	428.30
5226 - Totals		\$750.00	\$34.10	\$330.20	\$419.80	44%	\$428.30
5290							
5290.000	Other Expenses	3,000.00	37.87	748.30	2,251.70	25	74.10
5290 - Totals		\$3,000.00	\$37.87	\$748.30	\$2,251.70	25%	\$74.10
Sub-Department 800 - Administration Totals		\$586,019.25	\$36,919.50	\$287,763.55	\$298,255.70	49%	\$526,250.46



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 022 - Fire Protection							
Sub-Department 807 - Fire Station							
5110							
5110.001	Regular Salaries/Wages	432,434.45	21,216.72	168,376.42	264,058.03	39	353,329.01
5110.002	Holidays	.00	1,963.56	10,495.32	(10,495.32)	+++	17,171.16
5110.003	Sick Leave	.00	606.48	2,254.36	(2,254.36)	+++	11,704.51
5110.004	Overtime	95,066.00	7,096.52	45,599.53	49,466.47	48	88,565.42
5110.010	Temp Wages	60,000.00	.00	.00	60,000.00	0	.00
5110 - Totals		\$587,500.45	\$30,883.28	\$226,725.63	\$360,774.82	39%	\$470,770.10
5120							
5120.001	Annual Leave	24,450.00	7,546.08	18,120.96	6,329.04	74	38,296.51
5120.002	SBS	37,512.62	2,357.27	15,018.32	22,494.30	40	31,224.18
5120.003	Medicare	8,873.30	557.61	3,552.46	5,320.84	40	7,385.81
5120.004	PERS	116,049.87	25,677.67	70,740.46	45,309.41	61	140,449.82
5120.005	Health Insurance	106,021.80	10,602.19	50,210.24	55,811.56	47	125,018.78
5120.006	Life Insurance	72.72	6.06	42.10	30.62	58	72.72
5120.007	Workmen's Compensation	36,072.60	2,276.50	14,503.79	21,568.81	40	30,745.26
5120.008	Unemployment	.00	.00	.00	.00	+++	2,313.30
5120 - Totals		\$329,052.91	\$49,023.38	\$172,188.33	\$156,864.58	52%	\$375,506.38
5204							
5204.001	Cell Phone Stipend	300.00	25.00	150.00	150.00	50	300.00
5204 - Totals		\$300.00	\$25.00	\$150.00	\$150.00	50%	\$300.00
5208							
5208.000	Bldg Repair & Maint	20,000.00	7,321.93	14,143.68	5,856.32	71	46,510.83
5208 - Totals		\$20,000.00	\$7,321.93	\$14,143.68	\$5,856.32	71%	\$46,510.83
5221							
5221.000	Transportation/Vehicles	216,024.00	16,985.79	104,317.73	111,706.27	48	163,931.96
5221 - Totals		\$216,024.00	\$16,985.79	\$104,317.73	\$111,706.27	48%	\$163,931.96
5223							
5223.000	Tools & Small Equipment	.00	.00	.00	.00	+++	6,035.07
5223 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$6,035.07
Sub-Department 807 - Fire Station Totals		\$1,152,877.36	\$104,239.38	\$517,525.37	\$635,351.99	45%	\$1,063,054.34



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 022 - Fire Protection							
Sub-Department 808 - Volunteers							
5110							
5110.001	Regular Salaries/Wages	.00	.00	1,520.00	(1,520.00)	+++	.00
5110.004	Overtime	.00	.00	2,935.50	(2,935.50)	+++	1,464.75
5110.010	Temp Wages	.00	4,100.00	21,889.50	(21,889.50)	+++	38,528.00
5110 - Totals		\$0.00	\$4,100.00	\$26,345.00	(\$26,345.00)	+++	\$39,992.75
5120							
5120.002	SBS	.00	738.28	2,845.99	(2,845.99)	+++	3,792.78
5120.003	Medicare	.00	174.58	673.16	(673.16)	+++	894.73
5120.004	PERS	.00	.00	12.54	(12.54)	+++	.00
5120.007	Workmen's Compensation	.00	690.35	2,698.76	(2,698.76)	+++	3,672.30
5120.008	Unemployment	.00	.00	.00	.00	+++	53.04
5120 - Totals		\$0.00	\$1,603.21	\$6,230.45	(\$6,230.45)	+++	\$8,412.85
5290							
5290.000	Other Expenses	45,000.00	10,025.45	32,577.48	12,422.52	72	46,869.60
5290 - Totals		\$45,000.00	\$10,025.45	\$32,577.48	\$12,422.52	72%	\$46,869.60
Sub-Department 808 - Volunteers Totals		\$45,000.00	\$15,728.66	\$65,152.93	(\$20,152.93)	145%	\$95,275.20
Department 022 - Fire Protection Totals		\$1,783,896.61	\$156,887.54	\$870,441.85	\$913,454.76	49%	\$1,684,580.00
Department 023 - Ambulance							
5110							
5110.001	Regular Salaries/Wages	80,491.64	5,019.70	30,276.68	50,214.96	38	66,618.70
5110.002	Holidays	.00	320.88	1,604.40	(1,604.40)	+++	3,598.88
5110.003	Sick Leave	.00	.00	.00	.00	+++	5,895.40
5110.004	Overtime	20,000.00	421.16	5,274.47	14,725.53	26	6,891.29
5110.010	Temp Wages	5,000.00	.00	.00	5,000.00	0	.00
5110 - Totals		\$105,491.64	\$5,761.74	\$37,155.55	\$68,336.09	35%	\$83,004.27
5120							
5120.001	Annual Leave	3,175.00	1,283.52	7,300.02	(4,125.02)	230	7,215.68
5120.002	SBS	6,661.38	431.87	2,725.12	3,936.26	41	5,530.49
5120.003	Medicare	1,575.67	102.16	644.61	931.06	41	1,308.18
5120.004	PERS	22,108.06	4,665.96	12,896.24	9,211.82	58	25,353.39
5120.005	Health Insurance	26,044.56	2,604.46	13,022.30	13,022.26	50	30,693.94
5120.006	Life Insurance	14.16	1.18	7.08	7.08	50	14.16



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 023 - Ambulance							
5120.007	Workmen's Compensation	6,672.06	417.08	2,631.76	4,040.30	39	5,539.51
5120 - Totals		\$66,250.89	\$9,506.23	\$39,227.13	\$27,023.76	59%	\$75,655.35
5201							
5201.000	Training and Travel	24,500.00	.00	3,389.59	21,110.41	14	13,989.73
5201 - Totals		\$24,500.00	\$0.00	\$3,389.59	\$21,110.41	14%	\$13,989.73
5202							
5202.000	Uniforms	3,000.00	465.00	716.30	2,283.70	24	980.57
5202 - Totals		\$3,000.00	\$465.00	\$716.30	\$2,283.70	24%	\$980.57
5204							
5204.000	Telephone	1,200.00	137.22	671.86	528.14	56	1,202.70
5204 - Totals		\$1,200.00	\$137.22	\$671.86	\$528.14	56%	\$1,202.70
5206							
5206.000	Supplies	35,687.61	550.04	8,661.52	27,026.09	24	18,348.86
5206 - Totals		\$35,687.61	\$550.04	\$8,661.52	\$27,026.09	24%	\$18,348.86
5207							
5207.000	Repairs & Maintenance	4,183.00	.00	.00	4,183.00	0	.00
5207 - Totals		\$4,183.00	\$0.00	\$0.00	\$4,183.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	18,300.00	1,428.00	11,762.64	6,537.36	64	16,484.64
5212 - Totals		\$18,300.00	\$1,428.00	\$11,762.64	\$6,537.36	64%	\$16,484.64
5221							
5221.000	Transportation/Vehicles	81,527.00	6,603.00	41,325.58	40,201.42	51	76,187.95
5221 - Totals		\$81,527.00	\$6,603.00	\$41,325.58	\$40,201.42	51%	\$76,187.95
5222							
5222.000	Postage	500.00	.00	268.05	231.95	54	285.05
5222 - Totals		\$500.00	\$0.00	\$268.05	\$231.95	54%	\$285.05
5223							
5223.000	Tools & Small Equipment	.00	.00	3,181.25	(3,181.25)	+++	2,224.40
5223 - Totals		\$0.00	\$0.00	\$3,181.25	(\$3,181.25)	+++	\$2,224.40
5224							
5224.000	Dues & Publications	150.00	.00	.00	150.00	0	.00
5224 - Totals		\$150.00	\$0.00	\$0.00	\$150.00	0%	\$0.00



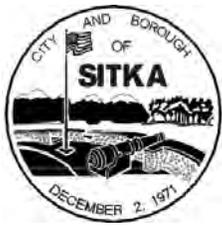
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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 023 - Ambulance							
5290							
5290.000	Other Expenses	3,000.00	.00	.00	3,000.00	0	1,159.33
5290 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$1,159.33
Department 023 - Ambulance Totals		\$343,790.14	\$24,451.23	\$146,359.47	\$197,430.67	43%	\$289,522.85
Department 024 - Search and Rescue							
5110							
5110.010	Temp Wages	5,000.00	1,000.00	3,000.00	2,000.00	60	6,300.00
5110 - Totals		\$5,000.00	\$1,000.00	\$3,000.00	\$2,000.00	60%	\$6,300.00
5120							
5120.002	SBS	306.50	61.32	183.96	122.54	60	390.66
5120.003	Medicare	72.50	14.52	43.52	28.98	60	92.43
5120.007	Workmen's Compensation	307.00	59.20	175.84	131.16	57	313.17
5120 - Totals		\$686.00	\$135.04	\$403.32	\$282.68	59%	\$796.26
5201							
5201.000	Training and Travel	7,000.00	.00	.00	7,000.00	0	2,948.79
5201 - Totals		\$7,000.00	\$0.00	\$0.00	\$7,000.00	0%	\$2,948.79
5204							
5204.000	Telephone	1,600.00	140.12	732.80	867.20	46	1,626.17
5204 - Totals		\$1,600.00	\$140.12	\$732.80	\$867.20	46%	\$1,626.17
5206							
5206.000	Supplies	5,500.00	1,000.00	1,157.00	4,343.00	21	3,939.10
5206 - Totals		\$5,500.00	\$1,000.00	\$1,157.00	\$4,343.00	21%	\$3,939.10
5207							
5207.000	Repairs & Maintenance	1,350.00	.00	.00	1,350.00	0	.00
5207 - Totals		\$1,350.00	\$0.00	\$0.00	\$1,350.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	4,500.00	250.00	1,750.00	2,750.00	39	3,153.98
5212 - Totals		\$4,500.00	\$250.00	\$1,750.00	\$2,750.00	39%	\$3,153.98
5221							
5221.000	Transportation/Vehicles	1,148.00	12.00	72.00	1,076.00	6	458.99
5221 - Totals		\$1,148.00	\$12.00	\$72.00	\$1,076.00	6%	\$458.99



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 024 - Search and Rescue							
5223							
5223.000	Tools & Small Equipment	6,300.00	.00	1,039.96	5,260.04	17	5,224.20
5223 - Totals		\$6,300.00	\$0.00	\$1,039.96	\$5,260.04	17%	\$5,224.20
5224							
5224.000	Dues & Publications	1,200.00	.00	.00	1,200.00	0	645.00
5224 - Totals		\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$645.00
5290							
5290.000	Other Expenses	8,500.00	.00	188.90	8,311.10	2	1,285.26
5290 - Totals		\$8,500.00	\$0.00	\$188.90	\$8,311.10	2%	\$1,285.26
Department 024 - Search and Rescue Totals		\$42,784.00	\$2,537.16	\$8,343.98	\$34,440.02	20%	\$26,377.75
Division 520 - Public Safety Totals		\$6,835,572.16	\$548,482.97	\$2,896,562.74	\$3,939,009.42	42%	\$6,347,246.74
Division 530 - Public Works							
Department 031 - Administration							
5110							
5110.001	Regular Salaries/Wages	338,084.80	17,502.17	114,872.22	223,212.58	34	257,451.76
5110.002	Holidays	.00	1,638.08	6,025.16	(6,025.16)	+++	13,871.45
5110.003	Sick Leave	.00	2,433.12	6,361.04	(6,361.04)	+++	20,829.82
5110.004	Overtime	1,000.01	.00	.00	1,000.01	0	.00
5110.010	Temp Wages	1,000.00	.00	.00	1,000.00	0	4,785.00
5110 - Totals		\$340,084.81	\$21,573.37	\$127,258.42	\$212,826.39	37%	\$296,938.03
5120							
5120.001	Annual Leave	12,587.00	2,203.55	10,062.55	2,524.45	80	34,558.18
5120.002	SBS	21,618.64	1,465.20	8,463.80	13,154.84	39	20,412.71
5120.003	Medicare	5,113.72	346.59	2,002.04	3,111.68	39	4,828.44
5120.004	PERS	126,293.66	19,756.94	44,736.64	81,557.02	35	89,198.86
5120.005	Health Insurance	79,370.16	6,966.22	37,003.16	42,367.00	47	95,532.83
5120.006	Life Insurance	36.36	3.03	17.00	19.36	47	44.71
5120.007	Workmen's Compensation	1,798.87	105.04	630.24	1,168.63	35	1,645.22
5120 - Totals		\$246,818.41	\$30,846.57	\$102,915.43	\$143,902.98	42%	\$246,220.95
5201							
5201.000	Training and Travel	6,000.00	.00	(463.20)	6,463.20	(8)	2,983.10
5201 - Totals		\$6,000.00	\$0.00	(\$463.20)	\$6,463.20	(8%)	\$2,983.10



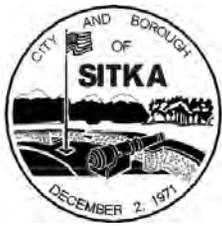
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Detail Listing

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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 031 - Administration							
5204							
5204.000	Telephone	370.00	33.24	199.44	170.56	54	428.76
5204.001	Cell Phone Stipend	600.00	50.00	300.00	300.00	50	600.00
5204 - Totals		\$970.00	\$83.24	\$499.44	\$470.56	51%	\$1,028.76
5206							
5206.000	Supplies	7,500.00	273.61	1,801.99	5,698.01	24	3,499.23
5206 - Totals		\$7,500.00	\$273.61	\$1,801.99	\$5,698.01	24%	\$3,499.23
5207							
5207.000	Repairs & Maintenance	2,000.00	.00	.00	2,000.00	0	948.60
5207 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$948.60
5211							
5211.000	Data Processing Fees	97,382.00	8,115.17	48,691.02	48,690.98	50	106,682.04
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	14,112.00
5211 - Totals		\$97,382.00	\$8,115.17	\$48,691.02	\$48,690.98	50%	\$120,794.04
5212							
5212.000	Contracted/Purchased Serv	1,000.00	.00	.00	1,000.00	0	25.00
5212 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$25.00
5221							
5221.000	Transportation/Vehicles	900.00	75.00	450.00	450.00	50	900.00
5221 - Totals		\$900.00	\$75.00	\$450.00	\$450.00	50%	\$900.00
5224							
5224.000	Dues & Publications	1,618.00	.00	370.00	1,248.00	23	2,292.44
5224 - Totals		\$1,618.00	\$0.00	\$370.00	\$1,248.00	23%	\$2,292.44
5226							
5226.000	Advertising	3,300.00	712.20	712.20	2,587.80	22	268.80
5226 - Totals		\$3,300.00	\$712.20	\$712.20	\$2,587.80	22%	\$268.80
5227							
5227.002	Rent-Equipment	3,072.00	.00	6,144.00	(3,072.00)	200	.00
5227 - Totals		\$3,072.00	\$0.00	\$6,144.00	(\$3,072.00)	200%	\$0.00
5290							
5290.000	Other Expenses	.00	.00	271.70	(271.70)	+++	855.20
5290 - Totals		\$0.00	\$0.00	\$271.70	(\$271.70)	+++	\$855.20
Department 031 - Administration Totals		\$710,645.22	\$61,679.16	\$288,651.00	\$421,994.22	41%	\$676,754.15



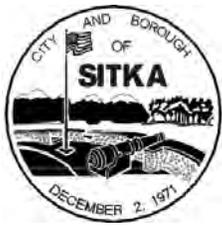
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Detail Listing

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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 032 - Engineering							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	500,799.90	36,245.49	219,639.68	281,160.22	44	432,696.53
5110.002	Holidays	.00	3,253.36	11,199.88	(11,199.88)	+++	19,189.95
5110.003	Sick Leave	.00	2,151.97	8,219.84	(8,219.84)	+++	13,485.24
5110.004	Overtime	30,000.00	.00	2,203.50	27,796.50	7	11,505.00
5110.010	Temp Wages	135,000.00	.00	10,478.00	124,522.00	8	54,574.00
5110 - Totals		\$665,799.90	\$41,650.82	\$251,740.90	\$414,059.00	38%	\$531,450.72
5120							
5120.001	Annual Leave	18,120.00	1,323.80	18,789.64	(669.64)	104	33,178.46
5120.002	SBS	41,519.48	2,638.93	16,611.10	24,908.38	40	34,666.97
5120.003	Medicare	9,916.83	624.21	3,929.21	5,987.62	40	8,200.16
5120.004	PERS	116,775.98	21,532.41	68,804.79	47,971.19	59	140,306.17
5120.005	Health Insurance	79,370.16	7,937.02	44,612.17	34,757.99	56	101,167.71
5120.006	Life Insurance	61.80	5.15	32.91	28.89	53	60.18
5120.007	Workmen's Compensation	30,457.93	1,586.62	10,195.73	20,262.20	33	23,415.46
5120 - Totals		\$296,222.18	\$35,648.14	\$162,975.55	\$133,246.63	55%	\$340,995.11
5201							
5201.000	Training and Travel	5,000.00	.00	1,497.55	3,502.45	30	3,671.10
5201 - Totals		\$5,000.00	\$0.00	\$1,497.55	\$3,502.45	30%	\$3,671.10
5202							
5202.000	Uniforms	500.00	.00	.00	500.00	0	.00
5202 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5204							
5204.001	Cell Phone Stipend	1,200.00	75.00	450.00	750.00	38	900.00
5204 - Totals		\$1,200.00	\$75.00	\$450.00	\$750.00	38%	\$900.00
5206							
5206.000	Supplies	1,500.00	.00	.00	1,500.00	0	174.60
5206 - Totals		\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$174.60
5212							
5212.000	Contracted/Purchased Serv	167,621.50	.00	31,596.60	136,024.90	19	37,523.00
5212 - Totals		\$167,621.50	\$0.00	\$31,596.60	\$136,024.90	19%	\$37,523.00



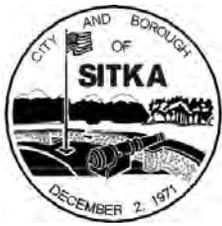
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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 032 - Engineering							
Sub-Department 800 - Administration							
5221							
5221.000	Transportation/Vehicles	5,283.00	91.00	588.47	4,694.53	11	4,320.12
	5221 - Totals	\$5,283.00	\$91.00	\$588.47	\$4,694.53	11%	\$4,320.12
5222							
5222.000	Postage	100.00	.00	.00	100.00	0	.00
	5222 - Totals	\$100.00	\$0.00	\$0.00	\$100.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	500.00	.00	.00	500.00	0	.00
	5223 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5224							
5224.000	Dues & Publications	1,500.00	.00	.00	1,500.00	0	270.00
	5224 - Totals	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$270.00
5226							
5226.000	Advertising	2,500.00	.00	392.45	2,107.55	16	106.85
	5226 - Totals	\$2,500.00	\$0.00	\$392.45	\$2,107.55	16%	\$106.85
5290							
5290.000	Other Expenses	.00	.00	10.00	(10.00)	+++	16.47
	5290 - Totals	\$0.00	\$0.00	\$10.00	(\$10.00)	+++	\$16.47
	Sub-Department 800 - Administration Totals	\$1,147,726.58	\$77,464.96	\$449,251.52	\$698,475.06	39%	\$919,427.97
	Department 032 - Engineering Totals	\$1,147,726.58	\$77,464.96	\$449,251.52	\$698,475.06	39%	\$919,427.97
Department 033 - Streets							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	222,867.02	4,200.95	24,046.10	198,820.92	11	76,356.87
5110.002	Holidays	.00	1,151.18	4,393.52	(4,393.52)	+++	9,023.75
5110.003	Sick Leave	.00	146.12	2,881.62	(2,881.62)	+++	8,543.13
5110.004	Overtime	27,500.00	.00	1,653.15	25,846.85	6	2,841.43
5110.010	Temp Wages	136,000.00	8,195.00	44,522.50	91,477.50	33	97,449.00
	5110 - Totals	\$386,367.02	\$13,693.25	\$77,496.89	\$308,870.13	20%	\$194,214.18
5120							
5120.001	Annual Leave	6,802.00	2,257.56	3,123.21	3,678.79	46	8,995.49



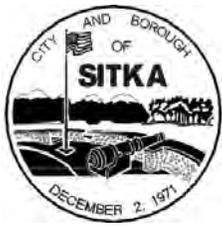
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Detail Listing

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 800 - Administration							
5120.002	SBS	23,635.37	983.93	4,978.84	18,656.53	21	12,471.21
5120.003	Medicare	5,700.96	232.71	1,177.71	4,523.25	21	2,950.04
5120.004	PERS	55,080.69	4,720.29	10,955.52	44,125.17	20	28,153.26
5120.005	Health Insurance	54,562.08	2,413.08	10,903.23	43,658.85	20	27,472.56
5120.006	Life Insurance	16.08	.75	5.22	10.86	32	13.04
5120.007	Workmen's Compensation	25,461.78	555.40	2,623.16	22,838.62	10	7,158.87
5120.008	Unemployment	.00	.00	184.00	(184.00)	+++	62.45
5120 - Totals		\$171,258.96	\$11,163.72	\$33,950.89	\$137,308.07	20%	\$87,276.92
5201							
5201.000	Training and Travel	6,000.00	.00	75.00	5,925.00	1	404.03
5201 - Totals		\$6,000.00	\$0.00	\$75.00	\$5,925.00	1%	\$404.03
5202							
5202.000	Uniforms	3,000.00	148.47	1,832.93	1,167.07	61	4,647.89
5202 - Totals		\$3,000.00	\$148.47	\$1,832.93	\$1,167.07	61%	\$4,647.89
5203							
5203.001	Electric	82,822.00	6,891.00	34,440.88	48,381.12	42	82,763.84
5203 - Totals		\$82,822.00	\$6,891.00	\$34,440.88	\$48,381.12	42%	\$82,763.84
5204							
5204.000	Telephone	100.00	76.48	458.00	(358.00)	458	613.25
5204.001	Cell Phone Stipend	1,200.00	100.00	600.00	600.00	50	300.00
5204 - Totals		\$1,300.00	\$176.48	\$1,058.00	\$242.00	81%	\$913.25
5206							
5206.000	Supplies	2,500.00	.00	183.18	2,316.82	7	1,308.85
5206 - Totals		\$2,500.00	\$0.00	\$183.18	\$2,316.82	7%	\$1,308.85
5207							
5207.000	Repairs & Maintenance	200.00	.00	370.52	(170.52)	185	29.28
5207 - Totals		\$200.00	\$0.00	\$370.52	(\$170.52)	185%	\$29.28
5208							
5208.000	Bldg Repair & Maint	5,000.00	1,584.44	6,938.45	(1,938.45)	139	4,564.95
5208 - Totals		\$5,000.00	\$1,584.44	\$6,938.45	(\$1,938.45)	139%	\$4,564.95
5211							
5211.000	Data Processing Fees	23,860.00	1,988.33	11,929.98	11,930.02	50	23,820.00



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 800 - Administration							
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,764.00
5211	- Totals	\$23,860.00	\$1,988.33	\$11,929.98	\$11,930.02	50%	\$25,584.00
5212							
5212.000	Contracted/Purchased Serv	20,000.00	.00	16,507.00	3,493.00	83	23,082.00
5212	- Totals	\$20,000.00	\$0.00	\$16,507.00	\$3,493.00	83%	\$23,082.00
5214							
5214.000	Interdepartment Services	.00	3,247.71	8,095.24	(8,095.24)	+++	8,582.50
5214	- Totals	\$0.00	\$3,247.71	\$8,095.24	(\$8,095.24)	+++	\$8,582.50
5221							
5221.000	Transportation/Vehicles	.00	.00	203.66	(203.66)	+++	17.81
5221	- Totals	\$0.00	\$0.00	\$203.66	(\$203.66)	+++	\$17.81
5222							
5222.000	Postage	200.00	.00	.00	200.00	0	.00
5222	- Totals	\$200.00	\$0.00	\$0.00	\$200.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	5,000.00	.00	6,096.28	(1,096.28)	122	5,702.60
5223	- Totals	\$5,000.00	\$0.00	\$6,096.28	(\$1,096.28)	122%	\$5,702.60
5224							
5224.000	Dues & Publications	100.00	.00	.00	100.00	0	.00
5224	- Totals	\$100.00	\$0.00	\$0.00	\$100.00	0%	\$0.00
5226							
5226.000	Advertising	800.00	.00	.00	800.00	0	502.60
5226	- Totals	\$800.00	\$0.00	\$0.00	\$800.00	0%	\$502.60
5227							
5227.002	Rent-Equipment	16,368.00	.00	32,736.00	(16,368.00)	200	.00
5227	- Totals	\$16,368.00	\$0.00	\$32,736.00	(\$16,368.00)	200%	\$0.00
5290							
5290.000	Other Expenses	300.00	.00	2,473.43	(2,173.43)	824	1,498.41
5290	- Totals	\$300.00	\$0.00	\$2,473.43	(\$2,173.43)	824%	\$1,498.41
Sub-Department 800 - Administration Totals		\$725,075.98	\$38,893.40	\$234,388.33	\$490,687.65	32%	\$441,093.11



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 811 - Projects							
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	109.99
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$109.99
	Sub-Department 811 - Projects Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$109.99
	Sub-Department 812 - Street Repair						
5110							
5110.001	Regular Salaries/Wages	.00	8,011.20	58,054.43	(58,054.43)	+++	70,834.85
5110.002	Holidays	.00	.00	175.60	(175.60)	+++	172.24
5110.003	Sick Leave	.00	.00	274.38	(274.38)	+++	172.24
5110.004	Overtime	.00	122.04	1,451.44	(1,451.44)	+++	3,472.92
	5110 - Totals	\$0.00	\$8,133.24	\$59,955.85	(\$59,955.85)	+++	\$74,652.25
5120							
5120.001	Annual Leave	.00	.00	.00	.00	+++	139.95
5120.002	SBS	.00	498.57	3,675.30	(3,675.30)	+++	4,587.66
5120.003	Medicare	.00	117.93	869.34	(869.34)	+++	1,085.17
5120.004	PERS	.00	4,785.31	16,186.27	(16,186.27)	+++	20,955.73
5120.005	Health Insurance	.00	3,472.33	16,101.24	(16,101.24)	+++	15,302.01
5120.006	Life Insurance	.00	2.07	11.49	(11.49)	+++	10.73
5120.007	Workmen's Compensation	.00	535.99	3,951.13	(3,951.13)	+++	4,931.84
	5120 - Totals	\$0.00	\$9,412.20	\$40,794.77	(\$40,794.77)	+++	\$47,013.09
5206							
5206.000	Supplies	94,570.60	6,293.07	24,935.81	69,634.79	26	32,526.18
	5206 - Totals	\$94,570.60	\$6,293.07	\$24,935.81	\$69,634.79	26%	\$32,526.18
5207							
5207.000	Repairs & Maintenance	.00	.00	4.00	(4.00)	+++	10.10
	5207 - Totals	\$0.00	\$0.00	\$4.00	(\$4.00)	+++	\$10.10
5212							
5212.000	Contracted/Purchased Serv	100,000.00	.00	6,198.55	93,801.45	6	523.65
	5212 - Totals	\$100,000.00	\$0.00	\$6,198.55	\$93,801.45	6%	\$523.65
5214							
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	5,569.06
	5214 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$5,569.06



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 812 - Street Repair							
5221							
5221.000	Transportation/Vehicles	351,512.00	27,086.05	165,156.22	186,355.78	47	367,213.93
	5221 - Totals	\$351,512.00	\$27,086.05	\$165,156.22	\$186,355.78	47%	\$367,213.93
5223							
5223.000	Tools & Small Equipment	.00	.00	39.58	(39.58)	+++	131.75
	5223 - Totals	\$0.00	\$0.00	\$39.58	(\$39.58)	+++	\$131.75
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	485.38
	5227 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$485.38
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	4,328.00
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$4,328.00
	Sub-Department 812 - Street Repair Totals	\$546,082.60	\$50,924.56	\$297,084.78	\$248,997.82	54%	\$532,453.39
	Sub-Department 813 - Drain Maintenance						
5110							
5110.001	Regular Salaries/Wages	.00	822.35	6,567.16	(6,567.16)	+++	18,218.59
5110.004	Overtime	.00	.00	433.62	(433.62)	+++	506.74
	5110 - Totals	\$0.00	\$822.35	\$7,000.78	(\$7,000.78)	+++	\$18,725.33
5120							
5120.002	SBS	.00	50.41	429.13	(429.13)	+++	1,148.71
5120.003	Medicare	.00	11.93	101.52	(101.52)	+++	271.70
5120.004	PERS	.00	1,349.93	2,709.18	(2,709.18)	+++	5,246.82
5120.005	Health Insurance	.00	159.46	1,430.58	(1,430.58)	+++	4,128.06
5120.006	Life Insurance	.00	.11	.79	(.79)	+++	2.50
5120.007	Workmen's Compensation	.00	54.20	461.37	(461.37)	+++	1,234.83
	5120 - Totals	\$0.00	\$1,626.04	\$5,132.57	(\$5,132.57)	+++	\$12,032.62
5206							
5206.000	Supplies	23,833.78	.00	2,084.83	21,748.95	9	18,400.98
	5206 - Totals	\$23,833.78	\$0.00	\$2,084.83	\$21,748.95	9%	\$18,400.98



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 813 - Drain Maintenance							
5207							
5207.000	Repairs & Maintenance	10,000.00	.00	.00	10,000.00	0	.00
	5207 - Totals	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	2,789.08	7,210.92	28	1,951.80
	5212 - Totals	\$10,000.00	\$0.00	\$2,789.08	\$7,210.92	28%	\$1,951.80
5290							
5290.100	Unanticipated Repairs	100,000.00	.00	.00	100,000.00	0	.00
	5290 - Totals	\$100,000.00	\$0.00	\$0.00	\$100,000.00	0%	\$0.00
	Sub-Department 813 - Drain Maintenance Totals	\$143,833.78	\$2,448.39	\$17,007.26	\$126,826.52	12%	\$51,110.73
	Sub-Department 814 - Street Cleaning						
5110							
5110.001	Regular Salaries/Wages	.00	541.65	10,138.47	(10,138.47)	+++	10,890.04
5110.004	Overtime	.00	.00	239.97	(239.97)	+++	214.11
	5110 - Totals	\$0.00	\$541.65	\$10,378.44	(\$10,378.44)	+++	\$11,104.15
5120							
5120.002	SBS	.00	33.20	636.20	(636.20)	+++	680.94
5120.003	Medicare	.00	7.84	150.46	(150.46)	+++	161.02
5120.004	PERS	.00	438.17	2,602.28	(2,602.28)	+++	3,110.35
5120.005	Health Insurance	.00	59.84	1,588.29	(1,588.29)	+++	1,625.92
5120.006	Life Insurance	.00	.04	1.33	(1.33)	+++	1.36
5120.007	Workmen's Compensation	.00	35.70	683.96	(683.96)	+++	731.99
	5120 - Totals	\$0.00	\$574.79	\$5,662.52	(\$5,662.52)	+++	\$6,311.58
	Sub-Department 814 - Street Cleaning Totals	\$0.00	\$1,116.44	\$16,040.96	(\$16,040.96)	+++	\$17,415.73
	Sub-Department 815 - Snow Removal						
5110							
5110.001	Regular Salaries/Wages	.00	1,862.67	2,057.50	(2,057.50)	+++	10,109.57
5110.004	Overtime	.00	81.36	81.36	(81.36)	+++	2,652.15
	5110 - Totals	\$0.00	\$1,944.03	\$2,138.86	(\$2,138.86)	+++	\$12,761.72



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 815 - Snow Removal							
5120							
5120.002	SBS	.00	119.17	131.11	(131.11)	+++	782.28
5120.003	Medicare	.00	28.21	31.04	(31.04)	+++	185.03
5120.004	PERS	.00	1,351.68	1,394.54	(1,394.54)	+++	3,573.83
5120.005	Health Insurance	.00	351.86	351.86	(351.86)	+++	2,123.86
5120.006	Life Insurance	.00	.20	.20	(.20)	+++	1.68
5120.007	Workmen's Compensation	.00	128.12	140.96	(140.96)	+++	841.02
5120 - Totals		\$0.00	\$1,979.24	\$2,049.71	(\$2,049.71)	+++	\$7,507.70
5206							
5206.000	Supplies	246,875.85	10,541.91	92,935.45	153,940.40	38	136,800.75
5206 - Totals		\$246,875.85	\$10,541.91	\$92,935.45	\$153,940.40	38%	\$136,800.75
5212							
5212.000	Contracted/Purchased Serv	17,000.00	.00	.00	17,000.00	0	.00
5212 - Totals		\$17,000.00	\$0.00	\$0.00	\$17,000.00	0%	\$0.00
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	790.91
5226 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$790.91
Sub-Department 815 - Snow Removal Totals		\$263,875.85	\$14,465.18	\$97,124.02	\$166,751.83	37%	\$157,861.08
Sub-Department 816 - Street Signs							
5110							
5110.001	Regular Salaries/Wages	.00	88.00	640.47	(640.47)	+++	2,668.98
5110.004	Overtime	.00	97.41	97.41	(97.41)	+++	396.36
5110 - Totals		\$0.00	\$185.41	\$737.88	(\$737.88)	+++	\$3,065.34
5120							
5120.002	SBS	.00	11.36	45.23	(45.23)	+++	187.85
5120.003	Medicare	.00	2.70	10.69	(10.69)	+++	44.43
5120.004	PERS	.00	141.78	263.31	(263.31)	+++	858.37
5120.005	Health Insurance	.00	31.14	184.20	(184.20)	+++	582.69
5120.006	Life Insurance	.00	.02	.11	(.11)	+++	.30
5120.007	Workmen's Compensation	.00	12.20	48.57	(48.57)	+++	202.04
5120 - Totals		\$0.00	\$199.20	\$552.11	(\$552.11)	+++	\$1,875.68



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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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 816 - Street Signs							
5206							
5206.000	Supplies	12,500.00	1,870.60	8,490.09	4,009.91	68	15,071.40
	5206 - Totals	\$12,500.00	\$1,870.60	\$8,490.09	\$4,009.91	68%	\$15,071.40
5290							
5290.000	Other Expenses	.00	.00	374.00	(374.00)	+++	27.54
	5290 - Totals	\$0.00	\$0.00	\$374.00	(\$374.00)	+++	\$27.54
	Sub-Department 816 - Street Signs Totals	\$12,500.00	\$2,255.21	\$10,154.08	\$2,345.92	81%	\$20,039.96
	Department 033 - Streets Totals	\$1,691,368.21	\$110,103.18	\$671,799.43	\$1,019,568.78	40%	\$1,220,083.99
Department 034 - Recreation							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	165,515.88	9,452.57	59,429.77	106,086.11	36	146,548.95
5110.002	Holidays	.00	441.92	3,975.04	(3,975.04)	+++	6,271.16
5110.003	Sick Leave	.00	326.94	3,010.73	(3,010.73)	+++	8,602.06
5110.004	Overtime	4,000.01	756.99	4,465.56	(465.55)	112	7,449.12
5110.010	Temp Wages	48,000.00	.00	14,010.50	33,989.50	29	55,679.00
	5110 - Totals	\$217,515.89	\$10,978.42	\$84,891.60	\$132,624.29	39%	\$224,550.29
5120							
5120.001	Annual Leave	7,136.00	934.71	8,382.16	(1,246.16)	117	12,237.24
5120.002	SBS	13,771.25	734.87	5,742.20	8,029.05	42	14,580.98
5120.003	Medicare	3,257.46	173.83	1,358.27	1,899.19	42	3,449.02
5120.004	PERS	37,293.54	6,211.88	20,058.87	17,234.67	54	50,537.11
5120.005	Health Insurance	53,932.68	6,179.77	24,961.02	28,971.66	46	60,834.52
5120.006	Life Insurance	36.36	3.54	17.35	19.01	48	35.18
5120.007	Workmen's Compensation	14,530.01	718.09	5,444.23	9,085.78	37	15,890.00
5120.008	Unemployment	.00	.00	208.74	(208.74)	+++	56.05
	5120 - Totals	\$129,957.30	\$14,956.69	\$66,172.84	\$63,784.46	51%	\$157,620.10
5201							
5201.000	Training and Travel	2,142.00	.00	.00	2,142.00	0	214.80
	5201 - Totals	\$2,142.00	\$0.00	\$0.00	\$2,142.00	0%	\$214.80



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 034 - Recreation							
Sub-Department 800 - Administration							
5202							
5202.000	Uniforms	600.00	.00	.00	600.00	0	165.00
	5202 - Totals	\$600.00	\$0.00	\$0.00	\$600.00	0%	\$165.00
5203							
5203.001	Electric	51,000.00	3,251.24	22,956.33	28,043.67	45	58,510.15
	5203 - Totals	\$51,000.00	\$3,251.24	\$22,956.33	\$28,043.67	45%	\$58,510.15
5204							
5204.001	Cell Phone Stipend	1,644.00	75.00	400.00	1,244.00	24	1,075.00
	5204 - Totals	\$1,644.00	\$75.00	\$400.00	\$1,244.00	24%	\$1,075.00
5205							
5205.000	Insurance	5,700.00	.00	6,499.19	(799.19)	114	5,353.73
	5205 - Totals	\$5,700.00	\$0.00	\$6,499.19	(\$799.19)	114%	\$5,353.73
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	99.00
	5206 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$99.00
5208							
5208.000	Bldg Repair & Maint	30,000.00	9,910.09	21,010.62	8,989.38	70	31,893.76
	5208 - Totals	\$30,000.00	\$9,910.09	\$21,010.62	\$8,989.38	70%	\$31,893.76
5211							
5211.000	Data Processing Fees	18,016.00	1,501.33	9,007.98	9,008.02	50	19,695.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,764.00
	5211 - Totals	\$18,016.00	\$1,501.33	\$9,007.98	\$9,008.02	50%	\$21,459.00
5212							
5212.000	Contracted/Purchased Serv	27,500.00	.00	.00	27,500.00	0	.00
	5212 - Totals	\$27,500.00	\$0.00	\$0.00	\$27,500.00	0%	\$0.00
5214							
5214.000	Interdepartment Services	30,000.00	.00	.00	30,000.00	0	.00
	5214 - Totals	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	.00	2,000.00	0	.00
	5223 - Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00



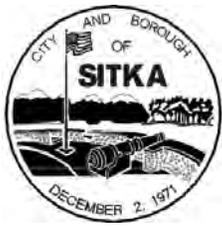
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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 034 - Recreation							
Sub-Department 800 - Administration							
5226							
5226.000	Advertising	1,200.00	.00	.00	1,200.00	0	241.50
	5226 - Totals	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$241.50
5290							
5290.000	Other Expenses	600.00	.00	.00	600.00	0	.00
	5290 - Totals	\$600.00	\$0.00	\$0.00	\$600.00	0%	\$0.00
	Sub-Department 800 - Administration Totals	\$517,875.19	\$40,672.77	\$210,938.56	\$306,936.63	41%	\$501,182.33
	Sub-Department 817 - Grounds Maintenance						
5201							
5201.000	Training and Travel	.00	.00	.00	.00	+++	645.00
	5201 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$645.00
5202							
5202.000	Uniforms	.00	.00	103.35	(103.35)	+++	717.86
	5202 - Totals	\$0.00	\$0.00	\$103.35	(\$103.35)	+++	\$717.86
5204							
5204.000	Telephone	.00	33.24	199.44	(199.44)	+++	265.92
	5204 - Totals	\$0.00	\$33.24	\$199.44	(\$199.44)	+++	\$265.92
5206							
5206.000	Supplies	56,383.52	647.91	5,773.88	50,609.64	10	22,710.40
	5206 - Totals	\$56,383.52	\$647.91	\$5,773.88	\$50,609.64	10%	\$22,710.40
5207							
5207.000	Repairs & Maintenance	19,500.00	69.95	69.95	19,430.05	0	1,590.58
	5207 - Totals	\$19,500.00	\$69.95	\$69.95	\$19,430.05	0%	\$1,590.58
5212							
5212.000	Contracted/Purchased Serv	33,475.00	.00	590.00	32,885.00	2	27,690.78
	5212 - Totals	\$33,475.00	\$0.00	\$590.00	\$32,885.00	2%	\$27,690.78
5221							
5221.000	Transportation/Vehicles	70,454.00	5,189.18	32,660.98	37,793.02	46	66,141.35
	5221 - Totals	\$70,454.00	\$5,189.18	\$32,660.98	\$37,793.02	46%	\$66,141.35



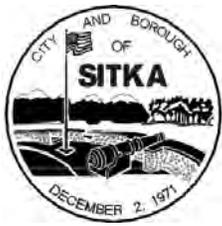
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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 034 - Recreation							
Sub-Department 817 - Grounds Maintenance							
5223							
5223.000	Tools & Small Equipment	9,995.00	.00	1,231.64	8,763.36	12	10,123.31
5223 - Totals		\$9,995.00	\$0.00	\$1,231.64	\$8,763.36	12%	\$10,123.31
5226							
5226.000	Advertising	.00	.00	277.20	(277.20)	+++	.00
5226 - Totals		\$0.00	\$0.00	\$277.20	(\$277.20)	+++	\$0.00
5227							
5227.002	Rent-Equipment	2,000.00	140.15	140.15	1,859.85	7	3,409.30
5227 - Totals		\$2,000.00	\$140.15	\$140.15	\$1,859.85	7%	\$3,409.30
5290							
5290.000	Other Expenses	.00	36.46	267.80	(267.80)	+++	1,151.33
5290 - Totals		\$0.00	\$36.46	\$267.80	(\$267.80)	+++	\$1,151.33
Sub-Department 817 - Grounds Maintenance Totals		\$191,807.52	\$6,116.89	\$41,314.39	\$150,493.13	22%	\$134,445.83
Department 034 - Recreation Totals		\$709,682.71	\$46,789.66	\$252,252.95	\$457,429.76	36%	\$635,628.16
Department 035 - Building Officials							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	121,885.02	8,618.84	50,486.01	71,399.01	41	110,029.39
5110.002	Holidays	.00	760.56	1,915.47	(1,915.47)	+++	5,331.14
5110.003	Sick Leave	.00	301.95	778.86	(778.86)	+++	2,662.75
5110 - Totals		\$121,885.02	\$9,681.35	\$53,180.34	\$68,704.68	44%	\$118,023.28
5120							
5120.001	Annual Leave	3,852.00	13.06	6,140.23	(2,288.23)	159	3,780.74
5120.002	SBS	7,707.58	595.79	3,645.49	4,062.09	47	7,484.91
5120.003	Medicare	1,823.17	140.93	862.32	960.85	47	1,770.51
5120.004	PERS	26,814.66	5,986.78	16,904.57	9,910.09	63	34,110.23
5120.005	Health Insurance	44,224.68	4,422.47	22,112.35	22,112.33	50	55,935.18
5120.006	Life Insurance	16.08	1.34	6.86	9.22	43	15.41
5120.007	Workmen's Compensation	6,655.06	518.04	3,169.76	3,485.30	48	6,666.87
5120 - Totals		\$91,093.23	\$11,678.41	\$52,841.58	\$38,251.65	58%	\$109,763.85



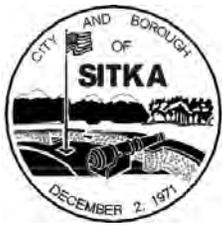
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Detail Listing

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 Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 035 - Building Officials							
Sub-Department 800 - Administration							
5201							
5201.000	Training and Travel	12,600.00	.00	3,328.24	9,271.76	26	16,660.39
5201 - Totals		\$12,600.00	\$0.00	\$3,328.24	\$9,271.76	26%	\$16,660.39
5204							
5204.001	Cell Phone Stipend	600.00	25.00	150.00	450.00	25	300.00
5204 - Totals		\$600.00	\$25.00	\$150.00	\$450.00	25%	\$300.00
5206							
5206.000	Supplies	550.00	.00	254.00	296.00	46	552.84
5206 - Totals		\$550.00	\$0.00	\$254.00	\$296.00	46%	\$552.84
5211							
5211.000	Data Processing Fees	15,094.00	1,257.83	7,546.98	7,547.02	50	15,570.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,764.00
5211 - Totals		\$15,094.00	\$1,257.83	\$7,546.98	\$7,547.02	50%	\$17,334.00
5212							
5212.000	Contracted/Purchased Serv	750.00	.00	.00	750.00	0	.00
5212 - Totals		\$750.00	\$0.00	\$0.00	\$750.00	0%	\$0.00
5221							
5221.000	Transportation/Vehicles	10,871.00	814.00	5,119.96	5,751.04	47	11,034.50
5221 - Totals		\$10,871.00	\$814.00	\$5,119.96	\$5,751.04	47%	\$11,034.50
5223							
5223.000	Tools & Small Equipment	200.00	118.69	132.63	67.37	66	76.00
5223 - Totals		\$200.00	\$118.69	\$132.63	\$67.37	66%	\$76.00
5224							
5224.000	Dues & Publications	1,450.00	.00	359.08	1,090.92	25	2,016.76
5224 - Totals		\$1,450.00	\$0.00	\$359.08	\$1,090.92	25%	\$2,016.76
5226							
5226.000	Advertising	250.00	.00	.00	250.00	0	.00
5226 - Totals		\$250.00	\$0.00	\$0.00	\$250.00	0%	\$0.00
Sub-Department 800 - Administration Totals		\$255,343.25	\$23,575.28	\$122,912.81	\$132,430.44	48%	\$275,761.62
Department 035 - Building Officials Totals		\$255,343.25	\$23,575.28	\$122,912.81	\$132,430.44	48%	\$275,761.62
Division 530 - Public Works Totals		\$4,514,765.97	\$319,612.24	\$1,784,867.71	\$2,729,898.26	40%	\$3,727,655.89



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 041 - Library							
5110							
5110.001	Regular Salaries/Wages	353,710.48	20,113.89	120,704.68	233,005.80	34	291,577.79
5110.002	Holidays	.00	1,872.15	7,902.73	(7,902.73)	+++	14,238.09
5110.003	Sick Leave	.00	275.62	5,721.94	(5,721.94)	+++	10,620.27
5110.004	Overtime	.00	31.20	31.20	(31.20)	+++	172.44
5110.010	Temp Wages	28,878.00	1,605.00	12,713.00	16,165.00	44	18,460.32
5110 - Totals		\$382,588.48	\$23,897.86	\$147,073.55	\$235,514.93	38%	\$335,068.91
5120							
5120.001	Annual Leave	16,177.00	377.28	19,602.81	(3,425.81)	121	22,693.46
5120.002	SBS	24,444.21	1,488.08	10,217.26	14,226.95	42	21,930.70
5120.003	Medicare	5,782.09	351.98	2,416.78	3,365.31	42	5,187.56
5120.004	PERS	91,218.08	16,084.43	43,480.25	47,737.83	48	94,882.44
5120.005	Health Insurance	75,192.24	5,577.62	28,858.90	46,333.34	38	74,101.35
5120.006	Life Insurance	105.12	7.58	43.47	61.65	41	107.15
5120.007	Workmen's Compensation	1,950.62	111.66	735.52	1,215.10	38	1,823.12
5120.008	Unemployment	.00	.00	.00	.00	+++	4.86
5120 - Totals		\$214,869.36	\$23,998.63	\$105,354.99	\$109,514.37	49%	\$220,730.64
5201							
5201.000	Training and Travel	4,700.00	.00	1,244.10	3,455.90	26	5,561.93
5201 - Totals		\$4,700.00	\$0.00	\$1,244.10	\$3,455.90	26%	\$5,561.93
5203							
5203.001	Electric	21,600.00	1,976.72	7,682.13	13,917.87	36	22,064.99
5203 - Totals		\$21,600.00	\$1,976.72	\$7,682.13	\$13,917.87	36%	\$22,064.99
5204							
5204.000	Telephone	100.00	.00	.00	100.00	0	32.99
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	.00
5204 - Totals		\$400.00	\$0.00	\$0.00	\$400.00	0%	\$32.99
5205							
5205.000	Insurance	19,859.00	.00	25,152.93	(5,293.93)	127	18,736.88
5205 - Totals		\$19,859.00	\$0.00	\$25,152.93	(\$5,293.93)	127%	\$18,736.88
5206							
5206.000	Supplies	21,700.00	2,079.46	8,482.50	13,217.50	39	19,726.53
5206 - Totals		\$21,700.00	\$2,079.46	\$8,482.50	\$13,217.50	39%	\$19,726.53



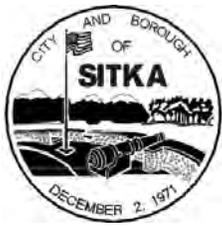
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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 041 - Library							
5207							
5207.000	Repairs & Maintenance	1,200.00	.00	.00	1,200.00	0	.00
5207 - Totals		\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$0.00
5208							
5208.000	Bldg Repair & Maint	20,000.00	4,581.41	9,647.57	10,352.43	48	26,831.86
5208 - Totals		\$20,000.00	\$4,581.41	\$9,647.57	\$10,352.43	48%	\$26,831.86
5211							
5211.000	Data Processing Fees	109,418.00	9,118.17	54,709.02	54,708.98	50	117,660.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	16,758.00
5211 - Totals		\$109,418.00	\$9,118.17	\$54,709.02	\$54,708.98	50%	\$134,418.96
5212							
5212.000	Contracted/Purchased Serv	67,754.00	1,641.48	35,341.51	32,412.49	52	46,725.90
5212 - Totals		\$67,754.00	\$1,641.48	\$35,341.51	\$32,412.49	52%	\$46,725.90
5222							
5222.000	Postage	14,000.00	.00	4,000.00	10,000.00	29	12,338.28
5222 - Totals		\$14,000.00	\$0.00	\$4,000.00	\$10,000.00	29%	\$12,338.28
5223							
5223.000	Tools & Small Equipment	750.00	.00	238.99	511.01	32	.00
5223 - Totals		\$750.00	\$0.00	\$238.99	\$511.01	32%	\$0.00
5224							
5224.000	Dues & Publications	1,000.00	.00	130.00	870.00	13	939.38
5224 - Totals		\$1,000.00	\$0.00	\$130.00	\$870.00	13%	\$939.38
5226							
5226.000	Advertising	750.00	.00	1,739.80	(989.80)	232	201.60
5226 - Totals		\$750.00	\$0.00	\$1,739.80	(\$989.80)	232%	\$201.60
5227							
5227.002	Rent-Equipment	1,150.00	.00	138.00	1,012.00	12	207.00
5227 - Totals		\$1,150.00	\$0.00	\$138.00	\$1,012.00	12%	\$207.00
5240							
5240.000	Books & Publications	72,500.00	4,956.01	26,598.66	45,901.34	37	52,449.79
5240 - Totals		\$72,500.00	\$4,956.01	\$26,598.66	\$45,901.34	37%	\$52,449.79



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 041 - Library							
5290							
5290.000	Other Expenses	4,300.00	.00	.00	4,300.00	0	900.71
	5290 - Totals	\$4,300.00	\$0.00	\$0.00	\$4,300.00	0%	\$900.71
	Department 041 - Library Totals	\$958,538.84	\$72,249.74	\$427,533.75	\$531,005.09	45%	\$896,936.35
Department 043 - Centennial Building							
5110							
5110.001	Regular Salaries/Wages	261,276.88	19,134.70	111,601.37	149,675.51	43	208,023.51
5110.002	Holidays	.00	1,398.10	5,777.66	(5,777.66)	+++	8,584.06
5110.003	Sick Leave	.00	157.62	1,791.41	(1,791.41)	+++	7,104.32
5110.004	Overtime	3,500.00	225.18	2,427.72	1,072.28	69	3,595.87
5110.010	Temp Wages	30,000.00	2,308.00	23,808.50	6,191.50	79	7,796.50
	5110 - Totals	\$294,776.88	\$23,223.60	\$145,406.66	\$149,370.22	49%	\$235,104.26
5120							
5120.001	Annual Leave	12,532.00	174.16	8,514.26	4,017.74	68	25,081.29
5120.002	SBS	18,838.07	1,434.28	9,435.36	9,402.71	50	15,949.33
5120.003	Medicare	3,343.38	251.70	1,706.51	1,636.87	51	2,651.33
5120.004	PERS	67,265.96	12,104.73	35,607.06	31,658.90	53	69,235.18
5120.005	Health Insurance	69,662.16	6,966.22	34,831.10	34,831.06	50	67,235.04
5120.006	Life Insurance	64.68	5.39	31.00	33.68	48	58.41
5120.007	Workmen's Compensation	14,680.01	1,169.88	7,593.53	7,086.48	52	12,413.64
	5120 - Totals	\$186,386.26	\$22,106.36	\$97,718.82	\$88,667.44	52%	\$192,624.22
5203							
5203.001	Electric	60,000.00	4,972.22	28,410.03	31,589.97	47	63,954.52
	5203 - Totals	\$60,000.00	\$4,972.22	\$28,410.03	\$31,589.97	47%	\$63,954.52
5204							
5204.000	Telephone	1,500.00	.00	.00	1,500.00	0	.00
	5204 - Totals	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$0.00
5205							
5205.000	Insurance	21,581.00	.00	24,499.05	(2,918.05)	114	20,674.69
	5205 - Totals	\$21,581.00	\$0.00	\$24,499.05	(\$2,918.05)	114%	\$20,674.69
5206							
5206.000	Supplies	14,500.00	644.67	9,012.31	5,487.69	62	9,867.67
	5206 - Totals	\$14,500.00	\$644.67	\$9,012.31	\$5,487.69	62%	\$9,867.67



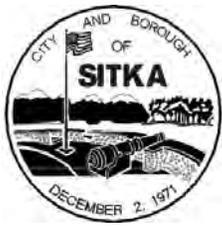
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Detail Listing

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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 043 - Centennial Building							
5207							
5207.000	Repairs & Maintenance	7,000.00	454.25	1,786.91	5,213.09	26	7,219.14
5207 - Totals		\$7,000.00	\$454.25	\$1,786.91	\$5,213.09	26%	\$7,219.14
5208							
5208.000	Bldg Repair & Maint	20,000.00	7,036.02	11,102.14	8,897.86	56	19,727.55
5208 - Totals		\$20,000.00	\$7,036.02	\$11,102.14	\$8,897.86	56%	\$19,727.55
5211							
5211.000	Data Processing Fees	60,864.00	5,072.00	30,432.00	30,432.00	50	61,347.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	8,820.00
5211 - Totals		\$60,864.00	\$5,072.00	\$30,432.00	\$30,432.00	50%	\$70,167.96
5212							
5212.000	Contracted/Purchased Serv	5,500.00	.00	.00	5,500.00	0	.00
5212 - Totals		\$5,500.00	\$0.00	\$0.00	\$5,500.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	1,361.54	638.46	68	.00
5223 - Totals		\$2,000.00	\$0.00	\$1,361.54	\$638.46	68%	\$0.00
5226							
5226.000	Advertising	1,000.00	.00	.00	1,000.00	0	722.05
5226 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$722.05
5290							
5290.000	Other Expenses	500.00	.00	.00	500.00	0	986.00
5290 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$986.00
Department 043 - Centennial Building Totals		\$675,608.14	\$63,509.12	\$349,729.46	\$325,878.68	52%	\$621,048.06
Department 047 - Senior Citizens							
5203							
5203.001	Electric	19,500.00	1,786.01	8,526.35	10,973.65	44	19,685.25
5203 - Totals		\$19,500.00	\$1,786.01	\$8,526.35	\$10,973.65	44%	\$19,685.25
5204							
5204.000	Telephone	2,580.00	473.48	1,429.89	1,150.11	55	2,742.44
5204 - Totals		\$2,580.00	\$473.48	\$1,429.89	\$1,150.11	55%	\$2,742.44
5205							
5205.000	Insurance	1,604.00	.00	2,395.78	(791.78)	149	1,939.37
5205 - Totals		\$1,604.00	\$0.00	\$2,395.78	(\$791.78)	149%	\$1,939.37



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 047 - Senior Citizens							
5206							
5206.000	Supplies	3,080.00	464.84	1,554.74	1,525.26	50	3,407.14
5206 - Totals		\$3,080.00	\$464.84	\$1,554.74	\$1,525.26	50%	\$3,407.14
5207							
5207.000	Repairs & Maintenance	3,000.00	.00	.00	3,000.00	0	.00
5207 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$0.00
5208							
5208.000	Bldg Repair & Maint	30,000.00	3,287.82	7,387.01	22,612.99	25	47,749.83
5208 - Totals		\$30,000.00	\$3,287.82	\$7,387.01	\$22,612.99	25%	\$47,749.83
5221							
5221.000	Transportation/Vehicles	30,000.00	1,469.44	9,457.13	20,542.87	32	20,090.19
5221 - Totals		\$30,000.00	\$1,469.44	\$9,457.13	\$20,542.87	32%	\$20,090.19
Department 047 - Senior Citizens Totals		\$89,764.00	\$7,481.59	\$30,750.90	\$59,013.10	34%	\$95,614.22
Division 540 - Public Service Totals		\$1,723,910.98	\$143,240.45	\$808,014.11	\$915,896.87	47%	\$1,613,598.63
Division 545 - Contingency							
Department 050 - Contingency							
5110							
5110.004	Overtime	150,000.00	.00	.00	150,000.00	0	.00
5110 - Totals		\$150,000.00	\$0.00	\$0.00	\$150,000.00	0%	\$0.00
5206							
5206.000	Supplies	200,000.00	.00	.00	200,000.00	0	.00
5206 - Totals		\$200,000.00	\$0.00	\$0.00	\$200,000.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	150,000.00	.00	.00	150,000.00	0	.00
5212 - Totals		\$150,000.00	\$0.00	\$0.00	\$150,000.00	0%	\$0.00
Department 050 - Contingency Totals		\$500,000.00	\$0.00	\$0.00	\$500,000.00	0%	\$0.00
Division 545 - Contingency Totals		\$500,000.00	\$0.00	\$0.00	\$500,000.00	0%	\$0.00



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 550 - Other							
Department 650 - Debt Payments							
Sub-Department 951 - General							
5295							
5295.000	Interest Expense	21,970.00	.00	2,178.91	19,791.09	10	9,374.82
	5295 - Totals	21,970.00	\$0.00	\$2,178.91	\$19,791.09	10%	\$9,374.82
7301							
7301.000	Note Principal Payments	66,031.00	.00	9,078.69	56,952.31	14	22,309.77
	7301 - Totals	\$66,031.00	\$0.00	\$9,078.69	\$56,952.31	14%	\$22,309.77
	Sub-Department 951 - General Totals	\$88,001.00	\$0.00	\$11,257.60	\$76,743.40	13%	\$31,684.59
	Department 650 - Debt Payments Totals	\$88,001.00	\$0.00	\$11,257.60	\$76,743.40	13%	\$31,684.59
Department 660 - Support Payments							
Sub-Department 952 - School							
5208							
5208.000	Bldg Repair & Maint	150,000.00	.00	.00	150,000.00	0	150,000.00
	5208 - Totals	\$150,000.00	\$0.00	\$0.00	\$150,000.00	0%	\$150,000.00
5290							
5290.000	Other Expenses	7,078,700.00	589,891.67	3,539,350.02	3,539,349.98	50	7,224,207.96
	5290 - Totals	\$7,078,700.00	\$589,891.67	\$3,539,350.02	\$3,539,349.98	50%	\$7,224,207.96
	Sub-Department 952 - School Totals	\$7,228,700.00	\$589,891.67	\$3,539,350.02	\$3,689,349.98	49%	\$7,374,207.96
Sub-Department 953 - Hospital							
5290							
5290.000	Other Expenses	150,671.00	.00	.00	150,671.00	0	150,671.00
	5290 - Totals	\$150,671.00	\$0.00	\$0.00	\$150,671.00	0%	\$150,671.00
	Sub-Department 953 - Hospital Totals	\$150,671.00	\$0.00	\$0.00	\$150,671.00	0%	\$150,671.00
	Department 660 - Support Payments Totals	\$7,379,371.00	\$589,891.67	\$3,539,350.02	\$3,840,020.98	48%	\$7,524,878.96
Department 670 - Fixed Assets							
7106							
7106.021	Fixed Assets-Police Dept	482,938.00	.00	8,217.60	474,720.40	2	.00
7106.022	Fixed Assets-Fire Dept	56,000.00	.00	7,786.04	48,213.96	14	248,088.54
7106.033	Fixed Assets-Streets	.00	.00	.00	.00	+++	12,982.60
	7106 - Totals	\$538,938.00	\$0.00	\$16,003.64	\$522,934.36	3%	\$261,071.14
	Department 670 - Fixed Assets Totals	\$538,938.00	\$0.00	\$16,003.64	\$522,934.36	3%	\$261,071.14



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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 Total Actual
Fund Category	Governmental Funds						
Fund Type	General Fund						
Fund	100 - General Fund						
	EXPENSE						
	Division 550 - Other						
	Department 680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	8,046,365.00	.00	2,327,591.00	5,718,774.00	29	5,065,148.24
	7200 - Totals	\$8,046,365.00	\$0.00	\$2,327,591.00	\$5,718,774.00	29%	\$5,065,148.24
Department	680 - Transfer to Other Funds Totals	\$8,046,365.00	\$0.00	\$2,327,591.00	\$5,718,774.00	29%	\$5,065,148.24
Division	550 - Other Totals	\$16,052,675.00	\$589,891.67	\$5,894,202.26	\$10,158,472.74	37%	\$12,882,782.93
	EXPENSE TOTALS	\$35,111,248.87	\$2,070,212.87	\$13,916,177.02	\$21,195,071.85	40%	\$30,515,551.93
Fund	100 - General Fund Totals						
	REVENUE TOTALS	30,180,628.00	1,103,445.99	17,688,424.47	12,492,203.53	59%	31,213,269.87
	EXPENSE TOTALS	35,111,248.87	2,070,212.87	13,916,177.02	21,195,071.85	40%	30,515,551.93
Fund	100 - General Fund Net Gain (Loss)	(\$4,930,620.87)	(\$966,766.88)	\$3,772,247.45	\$8,702,868.32	(77%)	\$697,717.94
Fund Type	General Fund Totals						
	REVENUE TOTALS	30,180,628.00	1,103,445.99	17,688,424.47	12,492,203.53	59%	31,213,269.87
	EXPENSE TOTALS	35,111,248.87	2,070,212.87	13,916,177.02	21,195,071.85	40%	30,515,551.93
Fund Type	General Fund Net Gain (Loss)	(\$4,930,620.87)	(\$966,766.88)	\$3,772,247.45	\$8,702,868.32	(77%)	\$697,717.94
Fund Category	Governmental Funds Totals						
	REVENUE TOTALS	30,180,628.00	1,103,445.99	17,688,424.47	12,492,203.53	59%	31,213,269.87
	EXPENSE TOTALS	35,111,248.87	2,070,212.87	13,916,177.02	21,195,071.85	40%	30,515,551.93
Fund Category	Governmental Funds Net Gain (Loss)	(\$4,930,620.87)	(\$966,766.88)	\$3,772,247.45	\$8,702,868.32	(77%)	\$697,717.94
	Grand Totals						
	REVENUE TOTALS	30,180,628.00	1,103,445.99	17,688,424.47	12,492,203.53	59%	31,213,269.87
	EXPENSE TOTALS	35,111,248.87	2,070,212.87	13,916,177.02	21,195,071.85	40%	30,515,551.93
	Grand Total Net Gain (Loss)	(\$4,930,620.87)	(\$966,766.88)	\$3,772,247.45	\$8,702,868.32	(77%)	\$697,717.94



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Governmental Funds					
Fund Type General Fund					
Fund 100 - General Fund					
ASSETS					
1010					
1010.001	Petty Cash	825.00	825.00	.00	.00
1010.002	Cash Drawers	1,275.00	1,275.00	.00	.00
1010 - Totals		\$2,100.00	\$2,100.00	\$0.00	0.00%
1020					
1020.001	Checking Account- General	10,177,352.64	7,120,464.82	3,056,887.82	42.93
1020.002	Checking Account-Payroll	(6,054.18)	(4,825.25)	(1,228.93)	(25.47)
1020.003	Checking Account-C Card	27,512.22	21,143.74	6,368.48	30.12
1020.005	Checking Acct - CC Harbor	.00	207,110.46	(207,110.46)	(100.00)
1020.008	Hospital Escrow	4,500,000.00	.00	4,500,000.00	+++
1020.010	Money Market - AML Pool	4,162,127.74	7,810,188.87	(3,648,061.13)	(46.71)
1020.011	Money Market - FNBA Trust	1,018,792.30	3,288,412.93	(2,269,620.63)	(69.02)
1020 - Totals		\$19,879,730.72	\$18,442,495.57	\$1,437,235.15	7.79%
1025					
1025.000	Investments	57,969,867.24	53,353,624.78	4,616,242.46	8.65
1025 - Totals		\$57,969,867.24	\$53,353,624.78	\$4,616,242.46	8.65%
1027					
1027.000	Change in FMV-Investments	125,952.00	125,952.00	.00	.00
1027 - Totals		\$125,952.00	\$125,952.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	(61,368,418.51)	(60,254,450.14)	(1,113,968.37)	(1.85)
1030 - Totals		(\$61,368,418.51)	(\$60,254,450.14)	(\$1,113,968.37)	(1.85%)
1050					
1050.000	Accts Rec.-Misc Billing	33,214.12	135,172.43	(101,958.31)	(75.43)
1050.010	Accts Rec.-Utility Billing	58,520.61	71,996.70	(13,476.09)	(18.72)
1050.025	Accts Rec.-Ambulance	96,197.87	102,967.09	(6,769.22)	(6.57)
1050.050	Accts Rec.-Collections	1,006,026.94	1,008,245.69	(2,218.75)	(.22)
1050.060	Accts Rec.- State	.00	37,265.37	(37,265.37)	(100.00)
1050.070	Accts Rec.- Federal	56,449.29	33,348.03	23,101.26	69.27
1050.080	Accts Rec.-Sales Tax	25.00	3,237,170.97	(3,237,145.97)	(100.00)
1050.100	Interest Receivable	296,786.04	302,331.18	(5,545.14)	(1.83)
1050.200	Property Tax Receivable	193,451.99	94,047.17	99,404.82	105.70
1050.500	Interfund Receivable	1,532,206.16	1,532,206.16	.00	.00
1050.900	Allowance - Doubtful Acct	(1,006,026.94)	(1,008,245.69)	2,218.75	.22
1050 - Totals		\$2,266,851.08	\$5,546,505.10	(\$3,279,654.02)	(59.13%)



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Governmental Funds					
Fund Type General Fund					
Fund 100 - General Fund					
ASSETS					
1060					
1060.010	Advances of Pay	.01	.01	.00	.00
1060.020	Advances to Other Funds	100,000.00	100,000.00	.00	.00
1060 - Totals		\$100,000.01	\$100,000.01	\$0.00	0.00%
1070					
1070.010	Notes Receivable	.00	17,380.91	(17,380.91)	(100.00)
1070 - Totals		\$0.00	\$17,380.91	(\$17,380.91)	(100.00%)
1200					
1200.030	Prepaid Workers Compensation Insurance	35,545.60	.00	35,545.60	+++
1200 - Totals		\$35,545.60	\$0.00	\$35,545.60	+++
ASSETS TOTALS		\$19,011,628.14	\$17,333,608.23	\$1,678,019.91	9.68%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2010					
2010.005	Clearing Acct Collections	55.00	170.00	(115.00)	(67.65)
2010.008	Clearing Acct Harbors	(195,569.66)	.00	(195,569.66)	+++
2010.010	Clearing Acct Misc A/R	(1,025.05)	(1,025.05)	.00	.00
2010.011	Clearing Acct Utility Donations	489.00	20.00	469.00	2,345.00
2010.025	Clearing Acct Ambulance	5,139.61	2.99	5,136.62	171,793.31
2010.040	Pcard Liability	(93,316.62)	345,468.57	(438,785.19)	(127.01)
2010 - Totals		(\$284,227.72)	\$344,636.51	(\$628,864.23)	(182.47%)
2020					
2020.000	Accounts Payable	.00	244,598.62	(244,598.62)	(100.00)
2020 - Totals		\$0.00	\$244,598.62	(\$244,598.62)	(100.00%)
2023					
2023.000	Retainage Payable	.00	4,484.05	(4,484.05)	(100.00)
2023 - Totals		\$0.00	\$4,484.05	(\$4,484.05)	(100.00%)
2030					
2030.000	Refunds Payable	(2,100.17)	(2,401.50)	301.33	12.55
2030 - Totals		(\$2,100.17)	(\$2,401.50)	\$301.33	12.55%
2040					
2040.000	Citation Surcharge - St.	1,325.00	1,870.00	(545.00)	(29.14)
2040 - Totals		\$1,325.00	\$1,870.00	(\$545.00)	(29.14%)
2050					
2050.001	Accrued Salaries/Wages	.00	323,597.34	(323,597.34)	(100.00)
2050.002	Medicare Tax Payable	45.64	12,957.60	(12,911.96)	(99.65)



Balance Sheet

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Governmental Funds					
Fund Type General Fund					
Fund 100 - General Fund					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2050.003	Federal Inc Tax Payable	369.30	44,379.75	(44,010.45)	(99.17)
2050.004	PERS Payable	(456,893.09)	121,134.64	(578,027.73)	(477.18)
2050.005	SBS Insurance Payable	1.40	1.40	.00	.00
2050.006	Deferred Comp Payable	6,775.00	8,560.06	(1,785.06)	(20.85)
2050.007	Workers Comp Payable	(16,134.84)	(16,134.84)	.00	.00
2050.008	Other Payroll Withholding	(219.15)	3,483.87	(3,703.02)	(106.29)
2050.009	Union Dues Withheld	.00	6,635.44	(6,635.44)	(100.00)
2050.010	Health Insurance Withheld	(3,954.55)	(22,570.69)	18,616.14	82.48
2050.011	Life Insurance Withheld	68.24	(13.14)	81.38	619.33
2050.012	SBS Annuities Payable	1,422.56	63,832.10	(62,409.54)	(97.77)
2050.013	Health - Employer Payable	(45,490.29)	(8,478.55)	(37,011.74)	(436.53)
2050.014	Life - Employer Payable	6.70	11.23	(4.53)	(40.34)
2050.016	PERS Tier 4	133,385.54	276,691.60	(143,306.06)	(51.79)
2050 - Totals		(\$380,617.54)	\$814,087.81	(\$1,194,705.35)	(146.75%)
2070					
2070.001	Business leave Bank PSEA	2,275.24	2,275.24	.00	.00
2070.002	Business leave Bank ASEA	6,282.77	6,282.77	.00	.00
2070 - Totals		\$8,558.01	\$8,558.01	\$0.00	0.00%
2100					
2100.001	Deposits - Sales Tax	35,469.69	33,269.69	2,200.00	6.61
2100.002	Deposits - Security Bonds	5,500.00	5,500.00	.00	.00
2100 - Totals		\$40,969.69	\$38,769.69	\$2,200.00	5.67%
2300					
2300.000	Advances Payable	120,355.00	120,355.00	.00	.00
2300 - Totals		\$120,355.00	\$120,355.00	\$0.00	0.00%
2700					
2700.000	Deferred Revenue	760.00	760.00	.00	.00
2700 - Totals		\$760.00	\$760.00	\$0.00	0.00%
LIABILITIES TOTALS		(\$494,977.73)	\$1,575,718.19	(\$2,070,695.92)	(131.41%)
FUND EQUITY					
2900					
2900.010	Reserve for Encumbrances	(1,448,764.14)	(1,448,764.14)	.00	.00
2900.020	Reserve-Advances Other Fd	100,000.00	100,000.00	.00	.00
2900.070	Reserved Title III Funds	512,663.41	512,663.41	.00	.00
2900 - Totals		(\$836,100.73)	(\$836,100.73)	\$0.00	0.00%



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	General Fund				
Fund	100 - General Fund				
	FUND EQUITY				
2910					
2910.100	Designated-E911	612,783.00	612,783.00	.00	.00
	2910 - Totals	\$612,783.00	\$612,783.00	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	13,834,725.69	13,834,725.69	.00	.00
	2920 - Totals	\$13,834,725.69	\$13,834,725.69	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	1,448,764.14	1,448,764.14	.00	.00
	2965 - Totals	\$1,448,764.14	\$1,448,764.14	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$15,060,172.10	\$15,060,172.10	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(697,717.94)			
	Fund Revenues	(17,688,424.47)			
	Fund Expenses	13,939,708.64			
	FUND EQUITY TOTALS	\$19,506,605.87	\$15,060,172.10	\$4,446,433.77	29.52%
	LIABILITIES AND FUND EQUITY TOTALS	\$19,011,628.14	\$16,635,890.29	\$2,375,737.85	14.28%
	Fund 100 - General Fund Totals	\$0.00	\$697,717.94	(\$697,717.94)	(100.00%)
	Fund Type General Fund Totals	\$0.00	\$697,717.94	(\$697,717.94)	(100.00%)
	Fund Category Governmental Funds Totals	\$0.00	\$697,717.94	(\$697,717.94)	(100.00%)
	Grand Totals	\$0.00	\$697,717.94	(\$697,717.94)	(100.00%)

Unspent Capital Project Working Capital Appropriations	FY2020 Working Capital Appropriations	Grant and Loan \$ Paid	adjustments/ closed projects		State Grant A/R	Federal Grant A/R	Other A/R	Construction In Progress 6/30/2017	Supplies Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses
90583 - City State Building Major Main	-	-	-	42,331.96	-	-	-	-	-	-	-
90690 - City/State Troubleshoot Air Co	-	-	-	16,000.00	-	-	-	-	-	-	-
90692 - Centennial Hall Reconstruction	-	-	-	26,786.51	-	-	-	-	-	-	-
90739 - Sitka Library Expansion	-	-	-	122,404.53	-	-	-	-	-	-	-
90740 - Nelson Logging Road	-	10,429.51	-	(342,403.91)	321,125.09	-	-	-	-	-	5,986.77
90741 - Baranof Warm Springs Dock	-	-	-	-	-	-	-	-	-	-	-
90789 - Justice Center	-	-	-	12,969.34	-	-	-	-	-	4,644.80	1,267.76
90790 - East DeGroof St. Utilites and Str	-	-	-	78,777.28	-	-	-	-	-	-	-
90801 - Lincoln Street (Jeff Davis to M	-	-	-	352,408.18	-	-	-	-	-	3,553.64	-
90812 - Storm Drain Improvements	-	-	-	100,000.00	-	-	-	-	-	-	-
90814 - Cross Trail Multi-Modal Pathw	-	4,791.84	-	40,942.95	-	-	-	-	-	171.50	8,306.20
90820 - Davidoff Storm Sewers	-	-	-	348,941.97	-	-	-	-	-	254,240.73	3,787.87
90831 - Wayfaring Signage	-	-	-	-	-	-	-	-	-	-	-
90832 - CAMAS Software	-	-	-	4,000.00	-	-	-	-	-	-	-
90838 - Lincoln St. Paving (Harbor Way	300,000.00	-	-	1,459,314.23	-	-	-	-	-	27,431.25	5,074.45
90843 - Lake Street (DeGroof to Arrowl	645,000.00	-	-	-	-	-	-	-	-	-	-
90844 - Lincoln St Paving (Jeff Davis to	434,414.00	-	-	730,586.00	-	-	-	-	-	-	-
90855 - Seawalk Part II	153,060.00	-	-	156,895.09	-	-	-	-	-	-	2,240.20
90859 - Landslide Study Project	-	-	-	1,881.02	-	-	-	-	-	551.23	993.47
90861 - Resource Management & GIS I	100,000.00	-	-	40,000.00	-	-	-	-	-	-	-
90866 - City Hall HVAC & Controls Rep	-	-	-	500,000.00	-	-	-	-	-	-	-
90867 - Police Department RMS	-	-	-	360,000.00	-	-	-	-	-	189,342.64	-
90876 - Animal Shelter	-	-	-	56,434.13	-	-	-	-	-	-	-
90877 - Brady and Gavan St Paving	-	-	-	432,236.49	-	-	-	-	-	-	-
90878 - Katlian Ave Paving	-	-	-	544,416.29	-	-	-	-	-	(70.00)	404.71
90879 - Seaplane Base Project	-	-	-	12,219.61	-	-	-	-	-	7.75	8,914.45
90880 - Utility Office Security	-	-	-	5,739.96	-	-	-	-	-	3,084.69	-
90881 - Peterson Storm Sewers	220,000.00	31,087.41	-	68,912.59	-	28,912.59	-	-	-	42,430.00	6,089.95
90885 - Senior Center ADA Ramp & Re	15,000.00	-	-	-	-	-	-	-	-	-	-
90886 - Community Playground Safety	10,000.00	-	-	-	-	-	-	-	-	-	-
90887 - Lower East Moller Playground	10,000.00	-	-	-	-	-	-	-	-	-	-
90888 - Pioneer Park Shelter Improven	15,000.00	-	-	-	-	-	-	-	-	-	-
90907 - Police Department Heat Pump	23,000.00	-	-	-	-	-	-	-	-	-	-
90909 - No Name Mountain Master Pla	165,000.00	-	-	-	-	-	-	-	-	-	242.71
Closed Project Funding Transferred in	-	-	-	-	-	-	-	-	-	-	-
2.3 Pending allocation FY19	-	-	-	-	-	-	-	-	-	-	-
2.2 - No Job	-	-	-	-	-	-	-	-	-	-	-
Totals:	2,090,474.00	46,308.76	-	5,171,794.22	321,125.09	28,912.59	-	-	-	525,388.23	43,308.54

Unspent Capital Project Working Capital Appropriations	Total Expenses	Starting Cash	New Appropriations	A/R Collections	Retainage Withheld	Retainage Released	2019 A/P Paid in 2020	2020 Expenses	Ending Cash	A/P	Retainage
90583 - City State Building Major Main	-	42,331.96	-	-	-	-	-	-	42,331.96	-	-
90690 - City/State Troubleshoot Air Co	-	16,000.00	-	-	-	-	-	-	16,000.00	-	-
90692 - Centennial Hall Reconstruction	-	26,786.51	-	-	-	-	-	-	26,786.51	-	-
90739 - Sitka Library Expansion	-	122,404.53	-	-	-	-	-	-	122,404.53	-	-
90740 - Nelson Logging Road	5,986.77	(5,682.35)	-	10,429.51	16,836.08	-	(336,721.56)	(5,986.77)	(321,125.09)	-	(77,213.47)
90741 - Baranof Warm Springs Dock	-	-	-	-	-	-	-	-	-	-	-
90789 - Justice Center	5,912.56	13,165.34	-	-	-	-	(196.00)	(5,912.56)	7,056.78	-	-
90790 - East DeGroff St. Utilites and Str	-	78,777.28	-	-	-	-	-	-	78,777.28	-	-
90801 - Lincoln Street (Jeff Davis to M	3,553.64	352,408.18	-	-	-	(51,573.23)	-	(3,553.64)	297,281.31	-	-
90812 - Storm Drain Improvements	-	100,000.00	-	-	-	-	-	-	100,000.00	-	-
90814 - Cross Trail Multi-Modal Pathw	8,477.70	45,734.79	-	4,791.84	-	-	(4,791.84)	(8,477.70)	37,257.09	-	-
90820 - Davidoff Storm Sewers	258,028.60	361,804.47	-	-	12,317.53	-	(12,862.50)	(258,028.60)	103,230.90	-	(12,955.03)
90831 - Wayfaring Signage	-	-	-	-	-	-	-	-	-	-	-
90832 - CAMAS Software	-	4,000.00	-	-	-	-	-	-	4,000.00	-	-
90838 - Lincoln St. Paving (Harbor Way	32,505.70	1,469,293.23	300,000.00	-	-	-	(32,857.50)	(32,505.70)	1,703,930.03	-	-
90843 - Lake Street (DeGroff to Arrowl	-	-	645,000.00	-	-	-	-	-	645,000.00	-	-
90844 - Lincoln St Paving (Jeff Davis to	-	730,586.00	434,414.00	-	-	-	-	-	1,165,000.00	-	-
90855 - Seawalk Part II	2,240.20	156,895.09	153,060.00	-	-	-	-	(2,240.20)	307,714.89	-	-
90859 - Landslide Study Project	1,544.70	2,153.02	-	-	-	-	(272.00)	(1,544.70)	336.32	-	-
90861 - Resource Management & GIS I	-	40,000.00	100,000.00	-	-	-	-	-	140,000.00	-	-
90866 - City Hall HVAC & Controls Rep	-	500,000.00	-	-	-	-	-	-	500,000.00	-	-
90867 - Police Department RMS	189,342.64	360,000.00	-	-	-	-	-	(189,342.64)	170,657.36	-	-
90876 - Animal Shelter	-	56,434.13	-	-	-	-	-	-	56,434.13	-	-
90877 - Brady and Gavan St Paving	-	432,236.49	-	-	-	-	-	-	432,236.49	-	-
90878 - Katlian Ave Paving	334.71	544,416.29	-	-	-	-	(13,000.00)	(334.71)	531,081.58	-	-
90879 - Seaplane Base Project	8,922.20	16,943.01	-	-	-	-	(4,723.40)	(8,922.20)	3,297.41	-	-
90880 - Utility Office Security	3,084.69	5,739.96	-	-	-	-	-	(3,084.69)	2,655.27	-	-
90881 - Peterson Storm Sewers	48,519.95	73,482.59	220,000.00	31,087.41	-	-	(4,570.00)	(48,519.95)	271,480.05	-	-
90885 - Senior Center ADA Ramp & Re	-	-	15,000.00	-	-	-	-	-	15,000.00	-	-
90886 - Community Playground Safety	-	-	10,000.00	-	-	-	-	-	10,000.00	-	-
90887 - Lower East Moller Playground	-	-	10,000.00	-	-	-	-	-	10,000.00	-	-
90888 - Pioneer Park Shelter Improven	-	-	15,000.00	-	-	-	-	-	15,000.00	-	-
90907 - Police Department Heat Pump	-	-	23,000.00	-	-	-	-	-	23,000.00	-	-
90909 - No Name Mountain Master Pla	242.71	-	165,000.00	-	-	-	-	(242.71)	164,757.29	-	-
Closed Project Funding Transferred in	-	-	-	-	-	-	-	-	-	-	-
2.3 Pending allocation FY19	-	-	-	-	-	-	-	-	-	-	-
2.2 - No Job	-	-	-	-	-	-	-	-	-	-	-
Totals:	568,696.77	5,545,910.52	2,090,474.00	46,308.76	29,153.61	(51,573.23)	(409,994.80)	(568,696.77)	6,681,582.09	-	(90,168.50)

Unspent Capital Project Working Capital Appropriations	Working Capital
90583 - City State Building Major Main	42,331.96
90690 - City/State Troubleshoot Air Co	16,000.00
90692 - Centennial Hall Reconstruction	26,786.51
90739 - Sitka Library Expansion	122,404.53
90740 - Nelson Logging Road	(77,213.47)
90741 - Baranof Warm Springs Dock	-
90789 - Justice Center	7,056.78
90790 - East DeGroff St. Utilites and Str	78,777.28
90801 - Lincoln Street (Jeff Davis to M	297,281.31
90812 - Storm Drain Improvements	100,000.00
90814 - Cross Trail Multi-Modal Pathw	37,257.09
90820 - Davidoff Storm Sewers	90,275.87
90831 - Wayfaring Signage	-
90832 - CAMAS Software	4,000.00
90838 - Lincoln St. Paving (Harbor Way	1,703,930.03
90843 - Lake Street (DeGroff to Arrowf	645,000.00
90844 - Lincoln St Paving (Jeff Davis to	1,165,000.00
90855 - Seawalk Part II	307,714.89
90859 - Landslide Study Project	336.32
90861 - Resource Management & GIS I	140,000.00
90866 - City Hall HVAC & Controls Repl	500,000.00
90867 - Police Department RMS	170,657.36
90876 - Animal Shelter	56,434.13
90877 - Brady and Gavan St Paving	432,236.49
90878 - Katlian Ave Paving	531,081.58
90879 - Seaplane Base Project	3,297.41
90880 - Utility Office Security	2,655.27
90881 - Peterson Storm Sewers	300,392.64
90885 - Senior Center ADA Ramp & Re	15,000.00
90886 - Community Playground Safety	10,000.00
90887 - Lower East Moller Playground	10,000.00
90888 - Pioneer Park Shelter Improven	15,000.00
90907 - Police Department Heat Pump	23,000.00
90909 - No Name Mountain Master Pla	164,757.29
Closed Project Funding Transferred in J	-
2.3 Pending allocation FY19	-
2.2 - No Job	-
Totals:	6,941,451.27



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 Total Actual
Fund Category Governmental Funds							
Fund Type Capital Projects Funds							
Fund 700 - Capital Projects-General							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	60,000.00	321,125.09	325,872.25	(265,872.25)	543	575,957.65
3101 - Totals		\$60,000.00	\$321,125.09	\$325,872.25	(\$265,872.25)	543%	\$575,957.65
Department 310 - State Revenue Totals		\$60,000.00	\$321,125.09	\$325,872.25	(\$265,872.25)	543%	\$575,957.65
Department 315 - Federal Revenue							
3151							
3151.003	Grant Revenue	55,000.00	28,912.59	28,912.59	26,087.41	53	77,616.88
3151 - Totals		\$55,000.00	\$28,912.59	\$28,912.59	\$26,087.41	53%	\$77,616.88
Department 315 - Federal Revenue Totals		\$55,000.00	\$28,912.59	\$28,912.59	\$26,087.41	53%	\$77,616.88
Department 380 - Miscellaneous							
3809							
3809.000	Donations	142,596.00	.00	.00	142,596.00	0	.00
3809 - Totals		\$142,596.00	\$0.00	\$0.00	\$142,596.00	0%	\$0.00
Department 380 - Miscellaneous Totals		\$142,596.00	\$0.00	\$0.00	\$142,596.00	0%	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	2,090,474.00	.00	2,090,474.00	.00	100	2,191,900.00
3950.194	Transfer In Comm Pass Tax	.00	.00	.00	.00	+++	308,060.00
3950.210	Transfer In Water	.00	.00	.00	.00	+++	3,200.00
3950.220	Transfer In Waste Water	.00	.00	.00	.00	+++	3,200.00
3950.300	Transfer in Information Systems	.00	.00	.00	.00	+++	360,000.00
3950.320	Transfer In Bldg Maint	.00	.00	.00	.00	+++	5,200.00
3950 - Totals		\$2,090,474.00	\$0.00	\$2,090,474.00	\$0.00	100%	\$2,871,560.00
Department 390 - Cash Basis Receipts Totals		\$2,090,474.00	\$0.00	\$2,090,474.00	\$0.00	100%	\$2,871,560.00
Division 300 - Revenue Totals		\$2,348,070.00	\$350,037.68	\$2,445,258.84	(\$97,188.84)	104%	\$3,525,134.53
REVENUE TOTALS		\$2,348,070.00	\$350,037.68	\$2,445,258.84	(\$97,188.84)	104%	\$3,525,134.53
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	14,688.89
5206 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$14,688.89



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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 Total Actual
Fund Category Governmental Funds							
Fund Type Capital Projects Funds							
Fund 700 - Capital Projects-General							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	3,198,045.20	9,162.85	525,388.23	2,672,656.97	16	1,566,637.20
	5212 - Totals	\$3,198,045.20	\$9,162.85	\$525,388.23	\$2,672,656.97	16%	\$1,566,637.20
5214							
5214.000	Interdepartment Services	.00	16,108.32	43,308.54	(43,308.54)	+++	217,763.06
	5214 - Totals	\$0.00	\$16,108.32	\$43,308.54	(\$43,308.54)	+++	\$217,763.06
5223							
5223.000	Tools & Small Equipment	.00	.00	.00	.00	+++	210.49
	5223 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$210.49
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	314.65
	5226 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$314.65
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	138,792.57
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$138,792.57
	Department 630 - Operations Totals	\$3,198,045.20	\$25,271.17	\$568,696.77	\$2,629,348.43	18%	\$1,938,406.86
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	29,393.96
	7200 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$29,393.96
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$29,393.96
	Division 600 - Operations Totals	\$3,198,045.20	\$25,271.17	\$568,696.77	\$2,629,348.43	18%	\$1,967,800.82
	EXPENSE TOTALS	\$3,198,045.20	\$25,271.17	\$568,696.77	\$2,629,348.43	18%	\$1,967,800.82
	Fund 700 - Capital Projects-General Totals						
	REVENUE TOTALS	2,348,070.00	350,037.68	2,445,258.84	(97,188.84)	104%	3,525,134.53
	EXPENSE TOTALS	3,198,045.20	25,271.17	568,696.77	2,629,348.43	18%	1,967,800.82



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 Total Actual
Fund Category	Governmental Funds						
Fund Type	Capital Projects Funds						
Fund	700 - Capital Projects-General Net Gain (Loss)	(\$849,975.20)	\$324,766.51	\$1,876,562.07	\$2,726,537.27	(221%)	\$1,557,333.71
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	2,348,070.00	350,037.68	2,445,258.84	(97,188.84)	104%	3,525,134.53
	EXPENSE TOTALS	3,198,045.20	25,271.17	568,696.77	2,629,348.43	18%	1,967,800.82
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$849,975.20)	\$324,766.51	\$1,876,562.07	\$2,726,537.27	(221%)	\$1,557,333.71
Fund Category	Governmental Funds Totals						
	REVENUE TOTALS	2,348,070.00	350,037.68	2,445,258.84	(97,188.84)	104%	3,525,134.53
	EXPENSE TOTALS	3,198,045.20	25,271.17	568,696.77	2,629,348.43	18%	1,967,800.82
Fund Category	Governmental Funds Net Gain (Loss)	(\$849,975.20)	\$324,766.51	\$1,876,562.07	\$2,726,537.27	(221%)	\$1,557,333.71
	Grand Totals						
	REVENUE TOTALS	2,348,070.00	350,037.68	2,445,258.84	(97,188.84)	104%	3,525,134.53
	EXPENSE TOTALS	3,198,045.20	25,271.17	568,696.77	2,629,348.43	18%	1,967,800.82
	Grand Total Net Gain (Loss)	(\$849,975.20)	\$324,766.51	\$1,876,562.07	\$2,726,537.27	(221%)	\$1,557,333.71



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Governmental Funds					
Fund Type Capital Projects Funds					
Fund 700 - Capital Projects-General					
ASSETS					
1030					
1030.100	Investment-Central Trea.	6,681,582.09	5,545,910.52	1,135,671.57	20.48
1030 - Totals		\$6,681,582.09	\$5,545,910.52	\$1,135,671.57	20.48%
1050					
1050.060	Accts Rec.- State	321,125.09	5,682.35	315,442.74	5,551.27
1050.070	Accts Rec.- Federal	28,912.59	35,879.25	(6,966.66)	(19.42)
1050 - Totals		\$350,037.68	\$41,561.60	\$308,476.08	742.21%
ASSETS TOTALS		\$7,031,619.77	\$5,587,472.12	\$1,444,147.65	25.85%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	409,994.80	(409,994.80)	(100.00)
2020 - Totals		\$0.00	\$409,994.80	(\$409,994.80)	(100.00%)
2023					
2023.000	Retainage Payable	90,168.50	112,588.12	(22,419.62)	(19.91)
2023 - Totals		\$90,168.50	\$112,588.12	(\$22,419.62)	(19.91%)
LIABILITIES TOTALS		\$90,168.50	\$522,582.92	(\$432,414.42)	(82.75%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	1,313,539.46	1,313,539.46	.00	.00
2800.002	Contributed Cap.-State	1,677,910.17	1,677,910.17	.00	.00
2800 - Totals		\$2,991,449.63	\$2,991,449.63	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	1,876,623.36	1,876,623.36	.00	.00
2900 - Totals		\$1,876,623.36	\$1,876,623.36	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	516,106.40	516,106.40	.00	.00
2920 - Totals		\$516,106.40	\$516,106.40	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(1,876,623.90)	(1,876,623.90)	.00	.00
2965 - Totals		(\$1,876,623.90)	(\$1,876,623.90)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$3,507,555.49	\$3,507,555.49	\$0.00	0.00%
Prior Year Fund Equity Adjustment		(1,557,333.71)			
Fund Revenues		(2,445,258.84)			
Fund Expenses		568,696.77			
FUND EQUITY TOTALS		\$6,941,451.27	\$3,507,555.49	\$3,433,895.78	97.90%



Balance Sheet

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Capital Projects Funds				
	LIABILITIES AND FUND EQUITY TOTALS	\$7,031,619.77	\$4,030,138.41	\$3,001,481.36	74.48%
Fund	700 - Capital Projects-General Totals	\$0.00	\$1,557,333.71	(\$1,557,333.71)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$1,557,333.71	(\$1,557,333.71)	(100.00%)
Fund Category	Governmental Funds Totals	\$0.00	\$1,557,333.71	(\$1,557,333.71)	(100.00%)
	Grand Totals	\$0.00	\$1,557,333.71	(\$1,557,333.71)	(100.00%)



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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type Capital Projects Funds							
Fund 707 - Pacific High Renovation							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	.00	88.91	576.29	(576.29)	+++	1,242.07
3610 - Totals		\$0.00	\$88.91	\$576.29	(\$576.29)	+++	\$1,242.07
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	1,224.00
3612 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,224.00
Department 360 - Uses of Prop & Investment Totals		\$0.00	\$88.91	\$576.29	(\$576.29)	+++	\$2,466.07
Division 300 - Revenue Totals		\$0.00	\$88.91	\$576.29	(\$576.29)	+++	\$2,466.07
REVENUE TOTALS		\$0.00	\$88.91	\$576.29	(\$576.29)	+++	\$2,466.07
Fund 707 - Pacific High Renovation Totals							
REVENUE TOTALS		.00	88.91	576.29	(576.29)	+++	2,466.07
EXPENSE TOTALS		.00	.00	.00	.00	+++	.00
Fund 707 - Pacific High Renovation Net Gain (Loss)		\$0.00	\$88.91	\$576.29	\$576.29	+++	\$2,466.07



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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 Total Actual
Fund Category Governmental Funds							
Fund Type Capital Projects Funds							
Fund 708 - Public Infrastructure Sinking Fd							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	.00	809.69	7,904.83	(7,904.83)	+++	30,534.17
	3610 - Totals	\$0.00	\$809.69	\$7,904.83	(\$7,904.83)	+++	\$30,534.17
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	23,003.00
	3612 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$23,003.00
	Department 360 - Uses of Prop & Investment Totals	\$0.00	\$809.69	\$7,904.83	(\$7,904.83)	+++	\$53,537.17
	Department 390 - Cash Basis Receipts						
3950							
3950.100	Transfer In General Fund	.00	.00	.00	.00	+++	679,320.00
	3950 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$679,320.00
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$679,320.00
	Division 300 - Revenue Totals	\$0.00	\$809.69	\$7,904.83	(\$7,904.83)	+++	\$732,857.17
	REVENUE TOTALS	\$0.00	\$809.69	\$7,904.83	(\$7,904.83)	+++	\$732,857.17
EXPENSE							
Division 600 - Operations							
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	340,000.00	.00	340,000.00	.00	100	1,000,000.00
	7200 - Totals	\$340,000.00	\$0.00	\$340,000.00	\$0.00	100%	\$1,000,000.00
	Department 680 - Transfer to Other Funds Totals	\$340,000.00	\$0.00	\$340,000.00	\$0.00	100%	\$1,000,000.00
	Division 600 - Operations Totals	\$340,000.00	\$0.00	\$340,000.00	\$0.00	100%	\$1,000,000.00
	EXPENSE TOTALS	\$340,000.00	\$0.00	\$340,000.00	\$0.00	100%	\$1,000,000.00
	Fund 708 - Public Infrastructure Sinking Fd Totals						
	REVENUE TOTALS	.00	809.69	7,904.83	(7,904.83)	+++	732,857.17
	EXPENSE TOTALS	340,000.00	.00	340,000.00	.00	100%	1,000,000.00
	Fund 708 - Public Infrastructure Sinking Fd Net Gain (Loss)	(\$340,000.00)	\$809.69	(\$332,095.17)	\$7,904.83	98%	(\$267,142.83)
	Fund Type Capital Projects Funds Totals						
	REVENUE TOTALS	.00	898.60	8,481.12	(8,481.12)	+++	735,323.24
	EXPENSE TOTALS	340,000.00	.00	340,000.00	.00	100%	1,000,000.00
	Fund Type Capital Projects Funds Net Gain (Loss)	(\$340,000.00)	\$898.60	(\$331,518.88)	\$8,481.12	98%	(\$264,676.76)



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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 Total Actual
	Fund Category Governmental Funds Totals						
	REVENUE TOTALS	.00	898.60	8,481.12	(8,481.12)	+++	735,323.24
	EXPENSE TOTALS	340,000.00	.00	340,000.00	.00	100%	1,000,000.00
	Fund Category Governmental Funds Net Gain (Loss)	(\$340,000.00)	\$898.60	(\$331,518.88)	\$8,481.12	98%	(\$264,676.76)
	Grand Totals						
	REVENUE TOTALS	.00	898.60	8,481.12	(8,481.12)	+++	735,323.24
	EXPENSE TOTALS	340,000.00	.00	340,000.00	.00	100%	1,000,000.00
	Grand Total Net Gain (Loss)	(\$340,000.00)	\$898.60	(\$331,518.88)	\$8,481.12	98%	(\$264,676.76)



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Governmental Funds					
Fund Type Capital Projects Funds					
Fund 705 - Benchlands					
ASSETS					
1030					
1030.100	Investment-Central Trea.	333,054.43	333,054.43	.00	.00
1030 - Totals		\$333,054.43	\$333,054.43	\$0.00	0.00%
ASSETS TOTALS		\$333,054.43	\$333,054.43	\$0.00	0.00%
FUND EQUITY					
2900					
2900.010	Reserve for Encumbrances	429,799.39	429,799.39	.00	.00
2900 - Totals		\$429,799.39	\$429,799.39	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	333,054.82	333,054.82	.00	.00
2920 - Totals		\$333,054.82	\$333,054.82	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(429,799.78)	(429,799.78)	.00	.00
2965 - Totals		(\$429,799.78)	(\$429,799.78)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$333,054.43	\$333,054.43	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
FUND EQUITY TOTALS		\$333,054.43	\$333,054.43	\$0.00	0.00%
LIABILITIES AND FUND EQUITY TOTALS		\$333,054.43	\$333,054.43	\$0.00	0.00%
Fund 705 - Benchlands Totals		\$0.00	\$0.00	\$0.00	+++



Balance Sheet

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Governmental Funds					
Fund Type Capital Projects Funds					
Fund 707 - Pacific High Renovation					
ASSETS					
1027					
1027.000	Change in FMV-Investments	395.00	395.00	.00	.00
1027 - Totals		\$395.00	\$395.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	57,299.98	56,723.69	576.29	1.02
1030 - Totals		\$57,299.98	\$56,723.69	\$576.29	1.02%
1590					
1590.000	Construction in Progress	(.02)	(.02)	.00	.00
1590 - Totals		(\$0.02)	(\$0.02)	\$0.00	0.00%
ASSETS TOTALS		\$57,694.96	\$57,118.67	\$576.29	1.01%
FUND EQUITY					
2900					
2900.010	Reserve for Encumbrances	178,160.95	178,160.95	.00	.00
2900 - Totals		\$178,160.95	\$178,160.95	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	54,652.60	54,652.60	.00	.00
2920 - Totals		\$54,652.60	\$54,652.60	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(178,160.95)	(178,160.95)	.00	.00
2965 - Totals		(\$178,160.95)	(\$178,160.95)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$54,652.60	\$54,652.60	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(2,466.07)			
	Fund Revenues	(576.29)			
	Fund Expenses	.00			
FUND EQUITY TOTALS		\$57,694.96	\$54,652.60	\$3,042.36	5.57%
LIABILITIES AND FUND EQUITY TOTALS		\$57,694.96	\$54,652.60	\$3,042.36	5.57%
Fund	707 - Pacific High Renovation Totals	\$0.00	\$2,466.07	(\$2,466.07)	(100.00%)



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Capital Projects Funds				
Fund	708 - Public Infrastructure Sinking Fd				
	ASSETS				
1027					
1027.000	Change in FMV-Investments	5,913.00	5,913.00	.00	.00
	1027 - Totals	\$5,913.00	\$5,913.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	521,935.03	854,030.20	(332,095.17)	(38.89)
	1030 - Totals	\$521,935.03	\$854,030.20	(\$332,095.17)	(38.89%)
	ASSETS TOTALS	\$527,848.03	\$859,943.20	(\$332,095.17)	(38.62%)
	FUND EQUITY				
2920					
2920.000	Undesignated/Re. Earnings	1,127,086.03	1,127,086.03	.00	.00
	2920 - Totals	\$1,127,086.03	\$1,127,086.03	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$1,127,086.03	\$1,127,086.03	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	267,142.83			
	Fund Revenues	(7,904.83)			
	Fund Expenses	340,000.00			
	FUND EQUITY TOTALS	\$527,848.03	\$1,127,086.03	(\$599,238.00)	(53.17%)
	LIABILITIES AND FUND EQUITY TOTALS	\$527,848.03	\$1,127,086.03	(\$599,238.00)	(53.17%)
Fund	708 - Public Infrastructure Sinking Fd Totals	\$0.00	(\$267,142.83)	\$267,142.83	100.00%
Fund Type	Capital Projects Funds Totals	\$0.00	(\$264,676.76)	\$264,676.76	100.00%
Fund Category	Governmental Funds Totals	\$0.00	(\$264,676.76)	\$264,676.76	100.00%
	Grand Totals	\$0.00	(\$264,676.76)	\$264,676.76	100.00%

**Electric Fund
Financial Analysis
As Of, And For the First Fiscal Quarter Ending December 31, 2019**

KPI Dashboard

Indicator	Amount	Compared To Last Yr	Compared To Plan	Big Picture
Revenue	8,711,933	 Increased by 3.2% From 2nd Qtr FY2019	 7.4 % Greater Than Planned	 The Electric Fund continues to struggle in generating the cash flow necessary to increase working capital in order to finance capital repairs and improvements
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	817,878	 Outlays for operations were \$799K more under budget than 1 st Qtr FY2019	Under Budget 	n/a
Earnings Before Interest & Depreciation ("EBIDA" = Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	4,672,192	 Increased by 6.9% from last year	 \$1,419K greater than Plan	While planned levels are being exceeded, Plan does not provide for any meaningful increase in cash flow, primarily due to static demand and no fee increases
Net Income (Loss) (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	(1,647,095)	 Net Loss Decreased by 17.1%	 Smaller Loss Than Planned	The net loss is almost unchanged and again shows weakness in cash flow generation
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	(3,010,901)	 Deficit Decreased by \$298K	 Smaller Deficit than Planned	Not setting aside sufficient capital for future asset replacement
Total Working Capital (What total resources are available in the fund)	8,443,363	 Decreased by \$1,195K From Prior Year	 \$1,417K greater than Plan	Decline in total working capital due to capital expenditures outpacing cash flow generation
Working Capital Appropriated For Projects (and Unspent Bond Proceeds) (Of the fund's total resources, how much has been already appropriated for CAPEX)	6,455,436	 Declined by \$3,311K From Last Year	 Met Plan	Working capital appropriated for projects but unspent is declining due to significant capital spending
Undesignated Working Capital (How much of the fund's resources are available?)	1,679,958	 Balance Has increased by \$2,104K	 Exceeded Plan by \$1,153K	Very little available for either capital investment or emergency

Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	184.0	 Less Than Last Year	 Exceeded Plan	Watch trend 
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	36.65	 Greater Than Last Year	 Exceeded Plan	Not unexpected, but watch trend 

Electricity consumption as compared to the prior fiscal quarter increased by about 2,028,250 kWh, a increase of 4.0% compared to 2nd Quarter FY2019 consumption. This slight uptick in electricity consumption caused electricity sales revenue to increase by \$546.5K, or 6.8%. Operating costs decreased by \$15.9K, or 0.2% compared to 2nd Quarter FY2019.

The major, and ongoing, concern that management has is the looming infrastructure needs of the electric utility and our ability to fund them. The utility is expending significant capital in the near term to upgrade and modernize the Marine Street Substation in the ongoing Marine Street N-1 Design project; \$1,435.9K was expended on this project in the 1st and 2nd fiscal quarters. There are also substantial infrastructure needs in the 3-5 year range (one significant one, described below, is the Green Lake Hydroelectric Facility overhaul). As the utility has just 1,680K in undesignated working capital, the fund will be required to take on additional debt to complete those projects. The take-away remains that the condition of the electric system, especially the transmission and distribution grid, is aging and requires substantial ongoing capital investments to maintain it.

Examining cash flow, the essential cash flow of the Electric Fund for the first two fiscal Quarters of FY2020 was \$913.7K before capital spending. Capital spending for the first two fiscal Quarters of FY2020 was \$1,673.1K; hence, all of the cash flow generated in the first half of FY2020 was essentially consumed immediately to fund capital spending. As total working capital continues to grow less than the amount of capital outlays, the risk of having an unforeseen emergency capital expenditure which can't be paid for increases.

Looming in the mid-term future (3 years) is the first phase of a major overhaul of the Green Lake Hydroelectric Facility. The facility has not had a major overhaul since it was built in the 1980s. The ability to meet Sitka's electricity needs without diesel generation depends on the Green Lake facility, and, postponing a major overhaul puts the facility at increased risk of a serious breakdown which impacts electricity generation. Even after re-allocating significant working capital from other need to this project, the Utility is in negotiations to take on additional debt, in the form of low interest Federal government loans, in FY2021 to finance this critical capital expenditure.

The Electric Fund remains in a very weak financial condition due to a combination of an insufficient amount of working capital, and, a large backlog of deferred maintenance due to aging infrastructure. The financial condition may slowly improve over time, but the weak condition places the utility at heightened risk of not having enough working capital to respond to unplanned infrastructure failures.

City and Borough of Sitka
Electric Fund
Financial Statements
For The Twelve-Month Period From July 1, 2019 to June 30, 2020
(Unaudited)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L = 50.0%)	Variance To FY2020 Plan
Income Statement									
Revenue:									
Electricity Sales	4,504,645	4,131,258	-	-	8,635,903	8,089,398	546,505	7,951,095	684,808
Jobbing	32,269	9,433	-	-	41,702	175,860	(134,158)	84,000	(42,298)
Other Operating Revenue	40,536	(6,208)	-	-	34,328	182,486	(148,158)	75,500	(41,172)
Total Revenue:	4,577,450	4,134,483	-	-	8,711,933	8,447,744	264,189	8,110,595	601,338
Cost of Sales:									
Green Lake	139,848	188,092	-	-	327,940	316,747	(11,193)	495,889	167,949
Blue Lake	463,979	519,061	-	-	983,040	991,303	8,263	1,031,523	48,483
Diesels	115,479	150,116	-	-	265,595	247,457	(18,138)	462,063	196,468
Switchyard	12,677	2,821	-	-	15,498	5,346	(10,152)	15,268	(230)
Line Maintenance	-	102,058	-	-	102,058	67,222	(34,836)	91,750	(10,308)
Substation Maintenance	1,667	19,143	-	-	20,810	6,720	(14,090)	9,000	(11,810)
Distribution	495,815	535,406	-	-	1,031,221	1,086,477	55,256	1,057,403	26,182
Metering	85,665	97,244	-	-	182,909	197,872	14,963	202,183	19,274
Jobbing	6,724	40,247	-	-	46,971	72,601	25,630	50,000	3,029
Stores	40,813	40,583	-	-	81,396	99,189	17,793	95,109	13,713
Depreciation	1,962,299	1,962,298	-	-	3,924,597	3,905,565	(19,032)	3,905,560	(19,037)
Total Cost of Sales:	3,324,966	3,657,069	-	-	6,982,035	6,996,499	14,464	7,415,747	433,712
Gross Margin:	1,252,484	477,414	-	-	1,729,898	1,451,245	278,653	694,848	1,035,050
<i>Gross Margin: Operating Revenue</i>	<i>27.36%</i>	<i>11.55%</i>			<i>19.86%</i>	<i>17.18%</i>	<i>2.68%</i>	<i>8.57%</i>	<i>11.29%</i>
Selling and Administrative Expenses	548,857	433,446	-	-	982,303	986,750	4,447	1,347,432	365,129
Earnings Before Interest (EBI):	703,627	43,968	-	-	747,595	464,495	283,100	(652,583)	1,400,178
<i>EBI: Operating Revenue</i>	<i>15.37%</i>	<i>1.06%</i>			<i>8.58%</i>	<i>5.50%</i>	<i>3.08%</i>	<i>-8.05%</i>	<i>16.63%</i>
Non-operating Revenue and Expense:									
Operating Subsidy	-	-	-	-	(2,961,249)	-	-	-	-
Bond Interest Subsidy	143,916	145,996	-	-	289,912	288,937	975	287,010	2,902
Misc./Non-Operating Revenue/(Expense)	-	-	-	-	-	-	-	-	-
Enterprise Fund Interest	119,163	112,762	-	-	231,925	230,397	1,528	175,000	56,925
Bond Fund Interest	5,496	3,105	-	-	8,601	29,246	(20,645)	55,000	(46,399)
Grant Revenue	-	-	-	-	-	16,906	(16,906)	-	-
Transfers in	18,472	17,649	-	-	36,121	-	36,121	-	36,121
Bonded Interest Expense:	(1,409,039)	(1,409,039)	-	-	(2,818,078)	(2,891,732)	73,654	(2,818,078)	(1)
Subordinated Interest expense	(71,936)	(71,235)	-	-	(143,171)	(125,358)	(17,813)	(143,171)	(1)
Total Non-operating Revenue & Expense:	(1,193,928)	(1,200,762)	-	-	(2,394,690)	(2,451,604)	56,914	(2,444,238)	49,548
Net Income:	(490,301)	(1,156,794)	-	-	(1,647,095)	(1,987,109)	340,014	(3,096,821)	1,449,726
<i>Net Income: Operating Revenue</i>	<i>-10.71%</i>	<i>-27.98%</i>			<i>-18.91%</i>	<i>-23.52%</i>	<i>4.62%</i>	<i>-38.18%</i>	
EBIDA (Earnings before interest, depreciation, amortization)	2,665,926	2,006,266			4,672,192	4,370,060	302,132	3,252,977	1,419,215
	58.24%	48.53%			53.63%	51.73%	1.90%	40.11%	13.52%
Key Indicators									
Bond Covenant Ratio (> 1.25 for fiscal year)	1.52	1.16			1.34	2.51	(1)	0.9514	0.39
Total kWh Sold	24,707,600	27,450,250			52,157,850	50,129,600	2,028,250	50,602,320	1,555,530
Revenue per Kwh Sold	0.1823	0.1505			0.1656	0.3251	(0.1596)	0.1571	0.0084
Cost of Sales per Kwh Sold	0.1346	0.1332			0.1339	0.2798	0.1459	0.1465	0.0127

City and Borough of Sitka
Electric Fund
Financial Statements
For The Twelve-Month Period From July 1, 2019 to June 30, 2020
(Unaudited)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L = 50.0%)	Variance To FY2020 Plan
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	1,471,998	805,504	-	-	2,277,502	1,918,456	359,046	808,739	1,468,763
Bonded Debt Principal	565,000	565,000	-	-	1,130,000	1,087,500	(42,500)	1,130,000	-
Subordinated Debt Principal	116,903	116,903	-	-	233,806	234,004	198	181,681	(52,126)
Debt Principal Coverage Surplus/Deficit	790,095	123,601	-	-	913,696	596,952	316,744	(502,942)	1,416,638
Debt Principal Coverage Percentage	216%	118%			167%	145%	22%	62%	105%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	790,095	123,601	-	-	913,696	596,952	316,744	(502,942)	1,416,638
Depreciation	1,962,299	1,962,298	-	-	3,924,597	3,905,565	(19,032)	3,905,560	(19,037)
Cash Accumulated For/(Taken From) Asset Replacement	(1,172,204)	(1,838,697)	-	-	(3,010,901)	(3,308,613)	(297,712)	(4,408,502)	1,397,601
Working Capital/Balance Sheet									
Cash Flow:									
Net Income + Depreciation Less Principal	790,095	123,601	-	-	913,696	596,952	316,744	(502,942)	1,416,638
CapEx, Accruals, and other Balance Sheet Changes	(858,797)	(1,027,294)	-	-	(1,886,091)	(1,759,962)	(126,129)	(1,886,091)	-
Increase in (Decrease in) Working Capital	(68,702)	(903,693)	-	-	(972,395)	(1,163,010)	190,615	(2,389,033)	1,416,638
Plus Beginning Total Working Capital	9,405,758	9,337,056	-	-	9,405,758	10,801,103	(1,395,345)	9,405,758	-
Ending Total Working Capital:	9,337,056	8,433,363	-	-	8,433,363	9,638,093	(1,204,730)	7,016,726	1,416,638
Working Capital Detail:									
Repair Reserve (0.1% of PPE):	297,970	297,970	-	-	297,970				
Working Capital Designated for CapEx									
Capital Projects Fund	7,365,134	6,455,436	-	-	6,455,436				
Unspent Bond Proceeds	980,819	-	-	-	-				
Total Working Capital Designated for CapEx	8,345,953	6,455,436	-	-	6,455,436				
Undesignated Working Capital									
	693,133	1,679,958	-	-	1,679,958				
Total Working Capital:	9,337,056	8,433,363	-	-	8,433,363				
Days on Hand Annual Cash Outlays:									
Total Working Capital (WC)	209.11	179.36	-	-	184.00				
Total WC Less Repair Reserve:	202.44	173.03	-	-	177.49				
Undesignated WC:	15.52	35.73	-	-	36.65				
Working Capital Calculation:									
Current Assets	13,830,104	14,854,216	-	-	14,854,216				
Current Liabilities	(1,268,912)	(2,685,301)	-	-	(2,685,301)				
Next Debt Principal Payment Accrual	(485,774)	(989,583)	-	-	(989,583)				
One Year's Debt Principal	(2,738,362)	(2,745,969)	-	-	(2,745,969)				
Total Working Capital	9,337,056	8,433,363	-	-	8,433,363				

Fund 710 Capital Projects		Investment In			A	Construction	FY2019	Repairs &	Contracted	Interdepartment	Tools & Small	Equipment	Other
Detail	2020	Central	A/R	A/R	In Progress	Supplies	Maintenance	Services	Services	Equipment	Rental	Expenses	
By Project Number		Treasury	Misc.	State	7/1/2019	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	
63010 - Green Lake FERC Compliance	\$ -	\$ 62,711.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80003 - Feeder Improvements	\$ 200,000.00	\$ 29,652.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,743.74	\$ -	\$ -	\$ -	\$ -	\$ -
80381 - Island Transmission Line Route Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90261 - Island Improvements	\$ 60,000.00	\$ 143,630.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90410 - SCADA	\$ -	\$ 242,703.67	\$ -	\$ -	\$ -	\$ 4,547.77	\$ -	\$ 1,653.50	\$ -	\$ -	\$ -	\$ -	\$ -
90562 - Green Lake Powerplant	\$ -	\$ 120,502.77	\$ -	\$ -	\$ 89,879.82	\$ -	\$ -	\$ 6,448.94	\$ 97.08	\$ -	\$ -	\$ -	\$ -
90610 - Blue Lake FERC Compliance	\$ -	\$ 231,749.34	\$ -	\$ -	\$ 1,758.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90672 - Medveje Transformer	\$ -	\$ 103,507.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90717 -Jarvis Street Improvements	\$ -	\$ 17,192.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90718 -Marine Street Substation	\$ 20,000.00	\$ 14,184.62	\$ -	\$ -	\$ 109,952.36	\$ -	\$ -	\$ 13,918.72	\$ -	\$ -	\$ -	\$ -	\$ -
90777 - Meter Replacement	\$ 95,000.00	\$ 112,010.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90804 - Old Powerhouse Conversion	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90821 - Capital For Fuel Conversions	\$ -	\$ 950,096.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90823 - Marine Street N-1 Design	\$ -	\$ 1,264,358.81	\$ -	\$ -	\$ -	\$ 928,135.76	\$ -	\$ 507,667.19	\$ -	\$ -	\$ -	\$ -	\$ -
90829 - Harbor Meters	\$ 75,000.00	\$ 231,212.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90839 - Green Lake PP 35-Year Overhaul	\$ 985,000.00	\$ 1,040,862.44	\$ -	\$ -	\$ 129,338.01	\$ -	\$ -	\$ 14,799.55	\$ -	\$ -	\$ -	\$ -	\$ -
90840 - Green Lake PP 35-Year Overhaul Inspection	\$ -	\$ 147,159.62	\$ -	\$ -	\$ 144,817.20	\$ 334.27	\$ -	\$ 8,378.91	\$ -	\$ -	\$ -	\$ -	\$ -
90841 - Jarvis Fuel System Repairs	\$ -	\$ 1,115,541.58	\$ -	\$ -	\$ 284,458.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90857 - Raw Water Infrastructure Enhancement	\$ -	\$ 570.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90860 - Cellular Service Enhancement Project	\$ -	\$ (12,977.82)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90868 - 69 kV Thimbleberry Transmission Line Bypass	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90884 - Blue Lake Completion	\$ -	\$ 252,247.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,000.00)	\$ 388.29	\$ -	\$ -	\$ -	\$ -
90869 - Blue Lake Autostart Backup Diesel	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90868 - Thimbleberry Bypass	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 1,455,000.00	\$ 6,476,916.98	\$ -	\$ -	\$ 760,204.56	\$ 933,017.80	\$ -	\$ 739,610.55	\$ 485.37	\$ -	\$ -	\$ -	\$ -



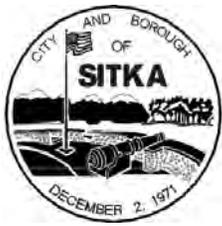
Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	.00	.00	.00	.00	+++	374,385.66
3101.017	PERS Relief	108,619.00	81,222.00	81,222.00	27,397.00	75	61,866.57
3101 - Totals		\$108,619.00	\$81,222.00	\$81,222.00	\$27,397.00	75%	\$436,252.23
Department 310 - State Revenue Totals		\$108,619.00	\$81,222.00	\$81,222.00	\$27,397.00	75%	\$436,252.23
Department 315 - Federal Revenue							
3151							
3151.005	Federal Interest Subsidy	575,663.00	48,344.44	289,912.42	285,750.58	50	578,078.21
3151 - Totals		\$575,663.00	\$48,344.44	\$289,912.42	\$285,750.58	50%	\$578,078.21
Department 315 - Federal Revenue Totals		\$575,663.00	\$48,344.44	\$289,912.42	\$285,750.58	50%	\$578,078.21
Department 340 - Operating Revenue							
3401							
3401.000	Electricity-Residential	5,885,046.00	535,983.93	3,123,443.83	2,761,602.17	53	6,741,928.10
3401 - Totals		\$5,885,046.00	\$535,983.93	\$3,123,443.83	\$2,761,602.17	53%	\$6,741,928.10
3402							
3402.000	Electricity-Commercial	6,676,498.00	416,642.36	3,409,360.09	3,267,137.91	51	5,953,574.87
3402 - Totals		\$6,676,498.00	\$416,642.36	\$3,409,360.09	\$3,267,137.91	51%	\$5,953,574.87
3403							
3403.000	Electricity-Harbor	436,268.00	46,110.02	233,603.22	202,664.78	54	519,587.60
3403 - Totals		\$436,268.00	\$46,110.02	\$233,603.22	\$202,664.78	54%	\$519,587.60
3404							
3404.000	Electricity-Public Auth	3,267,990.00	289,438.90	1,623,176.81	1,644,813.19	50	3,290,353.32
3404 - Totals		\$3,267,990.00	\$289,438.90	\$1,623,176.81	\$1,644,813.19	50%	\$3,290,353.32
3406							
3406.000	Interruptable Demand	260,545.00	44,682.05	147,900.40	112,644.60	57	291,948.24
3406 - Totals		\$260,545.00	\$44,682.05	\$147,900.40	\$112,644.60	57%	\$291,948.24
3407							
3407.000	Yard/Street Lights	138,324.00	11,527.37	69,164.22	69,159.78	50	138,329.44
3407 - Totals		\$138,324.00	\$11,527.37	\$69,164.22	\$69,159.78	50%	\$138,329.44
3408							
3408.000	Electric-Other	21,782.00	.00	29,255.28	(7,473.28)	134	40,972.47
3408 - Totals		\$21,782.00	\$0.00	\$29,255.28	(\$7,473.28)	134%	\$40,972.47



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3491							
3491.000	Jobbing-Labor	80,000.00	4,177.56	23,633.80	56,366.20	30	69,225.79
3491 - Totals		\$80,000.00	\$4,177.56	\$23,633.80	\$56,366.20	30%	\$69,225.79
3492							
3492.000	Jobbing-Materials/Parts	80,000.00	422.18	14,764.86	65,235.14	18	172,226.40
3492 - Totals		\$80,000.00	\$422.18	\$14,764.86	\$65,235.14	18%	\$172,226.40
3493							
3493.000	Jobbing-Equipment	8,000.00	34.00	3,303.00	4,697.00	41	8,183.08
3493 - Totals		\$8,000.00	\$34.00	\$3,303.00	\$4,697.00	41%	\$8,183.08
3494							
3494.000	Jobbing-Outside Contracts	.00	.00	.00	.00	+++	24,790.00
3494 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$24,790.00
Department 340 - Operating Revenue Totals		\$16,854,453.00	\$1,349,018.37	\$8,677,605.51	\$8,176,847.49	51%	\$17,251,119.31
Department 350 - Non-Operating Revenue							
3501							
3501.001	Connection Fees	67,000.00	.00	.00	67,000.00	0	.00
3501.002	Pole Contacts	82,000.00	(18,436.13)	8,811.74	73,188.26	11	81,743.60
3501.003	Other Revenue	.00	3,314.00	25,516.50	(25,516.50)	+++	51,818.50
3501 - Totals		\$149,000.00	(\$15,122.13)	\$34,328.24	\$114,671.76	23%	\$133,562.10
Department 350 - Non-Operating Revenue Totals		\$149,000.00	(\$15,122.13)	\$34,328.24	\$114,671.76	23%	\$133,562.10
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	350,000.00	48,690.96	231,925.07	118,074.93	66	481,920.07
3610 - Totals		\$350,000.00	\$48,690.96	\$231,925.07	\$118,074.93	66%	\$481,920.07
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	584,790.52
3612 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$584,790.52
Department 360 - Uses of Prop & Investment Totals		\$350,000.00	\$48,690.96	\$231,925.07	\$118,074.93	66%	\$1,066,710.59



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	24,715.97
3807 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$24,715.97
3820							
3820.000	Bad Debt Collected	2,000.00	1,126.60	1,126.60	873.40	56	4,388.03
3820 - Totals		\$2,000.00	\$1,126.60	\$1,126.60	\$873.40	56%	\$4,388.03
Department 380 - Miscellaneous Totals		\$2,000.00	\$1,126.60	\$1,126.60	\$873.40	56%	\$29,104.00
Department 390 - Cash Basis Receipts							
3950							
3950.000	Interfund Transfers In	161,543.00	983,923.54	983,923.54	(822,380.54)	609	3,367,840.51
3950.193	Transfer In Utility Subsidization	.00	5,771.71	36,121.14	(36,121.14)	+++	39,427.86
3950 - Totals		\$161,543.00	\$989,695.25	\$1,020,044.68	(\$858,501.68)	631%	\$3,407,268.37
Department 390 - Cash Basis Receipts Totals		\$161,543.00	\$989,695.25	\$1,020,044.68	(\$858,501.68)	631%	\$3,407,268.37
Division 300 - Revenue Totals		\$18,201,278.00	\$2,502,975.49	\$10,336,164.52	\$7,865,113.48	57%	\$22,902,094.81
REVENUE TOTALS		\$18,201,278.00	\$2,502,975.49	\$10,336,164.52	\$7,865,113.48	57%	\$22,902,094.81
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	212,492.48	2,595.84	52,607.04	159,885.44	25	182,484.48
5110.002	Holidays	.00	199.68	3,138.16	(3,138.16)	+++	7,319.00
5110.003	Sick Leave	.00	1,198.08	2,980.15	(2,980.15)	+++	1,227.05
5110.004	Overtime	200,000.00	.00	.00	200,000.00	0	.00
5110.010	Temp Wages	117,816.00	6,450.00	17,761.00	100,055.00	15	2,726.75
5110 - Totals		\$530,308.48	\$10,443.60	\$76,486.35	\$453,822.13	14%	\$193,757.28
5120							
5120.001	Annual Leave	7,733.00	.00	42,505.44	(34,772.44)	550	63,792.18
5120.002	SBS	26,644.41	640.19	5,278.78	21,365.63	20	11,482.31
5120.003	Medicare	7,801.49	151.44	1,729.15	6,072.34	22	3,123.26
5120.004	PERS	190,747.40	6,984.60	19,313.04	171,434.36	10	(485,290.62)
5120.005	Health Insurance	27,888.12	1,818.01	10,060.85	17,827.27	36	29,969.31
5120.006	Life Insurance	22.20	1.18	8.42	13.78	38	22.20



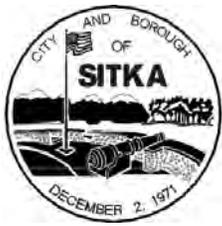
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Detail Listing

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5120.007	Workmen's Compensation	21,264.96	48.05	625.01	20,639.95	3	1,135.94
5120 - Totals		\$282,101.58	\$9,643.47	\$79,520.69	\$202,580.89	28%	(\$375,765.42)
5201							
5201.000	Training and Travel	30,150.00	488.32	23,854.72	6,295.28	79	15,153.28
5201 - Totals		\$30,150.00	\$488.32	\$23,854.72	\$6,295.28	79%	\$15,153.28
5202							
5202.000	Uniforms	2,200.00	.00	133.72	2,066.28	6	.00
5202 - Totals		\$2,200.00	\$0.00	\$133.72	\$2,066.28	6%	\$0.00
5203							
5203.001	Electric	18,000.00	281.86	9,201.73	8,798.27	51	18,658.02
5203.005	Heating Fuel	12,000.00	1,011.14	3,896.40	8,103.60	32	9,600.34
5203 - Totals		\$30,000.00	\$1,293.00	\$13,098.13	\$16,901.87	44%	\$28,258.36
5204							
5204.000	Telephone	19,000.00	3,047.47	8,995.28	10,004.72	47	21,183.29
5204.001	Cell Phone Stipend	300.00	.00	65.00	235.00	22	300.00
5204 - Totals		\$19,300.00	\$3,047.47	\$9,060.28	\$10,239.72	47%	\$21,483.29
5205							
5205.000	Insurance	150,524.00	14,739.43	88,436.58	62,087.42	59	143,013.83
5205 - Totals		\$150,524.00	\$14,739.43	\$88,436.58	\$62,087.42	59%	\$143,013.83
5206							
5206.000	Supplies	8,000.00	417.03	4,091.49	3,908.51	51	9,990.57
5206 - Totals		\$8,000.00	\$417.03	\$4,091.49	\$3,908.51	51%	\$9,990.57
5207							
5207.000	Repairs & Maintenance	2,000.00	164.68	807.79	1,192.21	40	1,474.43
5207 - Totals		\$2,000.00	\$164.68	\$807.79	\$1,192.21	40%	\$1,474.43
5208							
5208.000	Bldg Repair & Maint	20,000.00	2,907.77	7,974.47	12,025.53	40	21,568.46
5208 - Totals		\$20,000.00	\$2,907.77	\$7,974.47	\$12,025.53	40%	\$21,568.46
5211							
5211.000	Data Processing Fees	144,835.00	12,069.58	72,417.48	72,417.52	50	143,976.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	26,664.00
5211 - Totals		\$144,835.00	\$12,069.58	\$72,417.48	\$72,417.52	50%	\$170,640.96



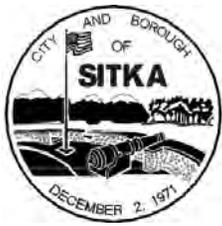
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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5212							
5212.000	Contracted/Purchased Serv	176,360.00	13,585.57	49,644.31	126,715.69	28	90,699.05
5212	- Totals	\$176,360.00	\$13,585.57	\$49,644.31	\$126,715.69	28%	\$90,699.05
5214							
5214.000	Interdepartment Services	865,541.00	72,543.59	434,712.32	430,828.68	50	988,494.57
5214	- Totals	\$865,541.00	\$72,543.59	\$434,712.32	\$430,828.68	50%	\$988,494.57
5221							
5221.000	Transportation/Vehicles	.00	.00	195.00	(195.00)	+++	969.84
5221	- Totals	\$0.00	\$0.00	\$195.00	(\$195.00)	+++	\$969.84
5222							
5222.000	Postage	3,000.00	586.65	2,456.09	543.91	82	7,270.66
5222	- Totals	\$3,000.00	\$586.65	\$2,456.09	\$543.91	82%	\$7,270.66
5223							
5223.000	Tools & Small Equipment	5,000.00	506.25	2,091.81	2,908.19	42	790.79
5223	- Totals	\$5,000.00	\$506.25	\$2,091.81	\$2,908.19	42%	\$790.79
5224							
5224.000	Dues & Publications	19,000.00	782.00	9,109.24	9,890.76	48	14,662.44
5224	- Totals	\$19,000.00	\$782.00	\$9,109.24	\$9,890.76	48%	\$14,662.44
5226							
5226.000	Advertising	3,000.00	165.00	2,445.60	554.40	82	4,693.21
5226	- Totals	\$3,000.00	\$165.00	\$2,445.60	\$554.40	82%	\$4,693.21
5227							
5227.003	Rent-Other	.00	1,015.50	9,139.50	(9,139.50)	+++	.00
5227	- Totals	\$0.00	\$1,015.50	\$9,139.50	(\$9,139.50)	+++	\$0.00
5230							
5230.000	Bad Debts	40,000.00	.00	.00	40,000.00	0	14,156.05
5230	- Totals	\$40,000.00	\$0.00	\$0.00	\$40,000.00	0%	\$14,156.05
5231							
5231.000	Credit Card Expense	200,000.00	7,248.92	65,533.73	134,466.27	33	153,755.50
5231	- Totals	\$200,000.00	\$7,248.92	\$65,533.73	\$134,466.27	33%	\$153,755.50
5290							
5290.000	Other Expenses	2,000.00	.00	1,078.92	921.08	54	6,911.63
5290	- Totals	\$2,000.00	\$0.00	\$1,078.92	\$921.08	54%	\$6,911.63



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5291							
5291.000	Utility Subsidization	161,543.00	5,771.71	36,121.14	125,421.86	22	39,427.86
5291 - Totals		\$161,543.00	\$5,771.71	\$36,121.14	\$125,421.86	22%	\$39,427.86
5400							
5400.000	OPEB Expense	.00	.00	.00	.00	+++	(50,441.00)
5400 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$50,441.00)
Department 601 - Administration Totals		\$2,694,863.06	\$157,419.54	\$988,409.36	\$1,706,453.70	37%	\$1,500,965.64
Department 602 - Stores							
5110							
5110.001	Regular Salaries/Wages	91,920.80	6,650.00	36,804.60	55,116.20	40	78,160.85
5110.002	Holidays	.00	350.00	1,739.60	(1,739.60)	+++	4,245.00
5110.003	Sick Leave	.00	.00	.00	.00	+++	84.90
5110.004	Overtime	.00	700.04	4,045.58	(4,045.58)	+++	10,846.42
5110.010	Temp Wages	2,464.00	.00	.00	2,464.00	0	.00
5110 - Totals		\$94,384.80	\$7,700.04	\$42,589.78	\$51,795.02	45%	\$93,337.17
5120							
5120.001	Annual Leave	3,490.00	.00	3,479.20	10.80	100	6,155.25
5120.002	SBS	5,999.51	472.01	2,824.02	3,175.49	47	6,098.88
5120.003	Medicare	1,419.14	111.65	667.99	751.15	47	1,442.64
5120.004	PERS	20,222.56	4,592.00	13,033.15	7,189.41	64	27,785.12
5120.005	Health Insurance	26,044.56	1,818.01	9,876.50	16,168.06	38	30,693.94
5120.006	Life Insurance	14.16	1.18	7.08	7.08	50	14.16
5120.007	Workmen's Compensation	5,993.45	434.29	2,598.31	3,395.14	43	6,317.76
5120 - Totals		\$63,183.38	\$7,429.14	\$32,486.25	\$30,697.13	51%	\$78,507.75
5201							
5201.000	Training and Travel	1,800.00	.00	.00	1,800.00	0	.00
5201 - Totals		\$1,800.00	\$0.00	\$0.00	\$1,800.00	0%	\$0.00
5202							
5202.000	Uniforms	350.00	.00	.00	350.00	0	.00
5202 - Totals		\$350.00	\$0.00	\$0.00	\$350.00	0%	\$0.00
5206							
5206.000	Supplies	20,000.00	2,016.79	5,692.78	14,307.22	28	20,691.31
5206 - Totals		\$20,000.00	\$2,016.79	\$5,692.78	\$14,307.22	28%	\$20,691.31



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 602 - Stores							
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	.00
	5207 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	9,000.00	.00	3,525.17	5,474.83	39	8,990.14
	5223 - Totals	\$9,000.00	\$0.00	\$3,525.17	\$5,474.83	39%	\$8,990.14
5224							
5224.000	Dues & Publications	500.00	.00	.00	500.00	0	572.99
	5224 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$572.99
	Department 602 - Stores Totals	\$190,218.18	\$17,145.97	\$84,293.98	\$105,924.20	44%	\$202,099.36
Department 603 - Operations & Maintenance							
Sub-Department 850 - Green Lake							
5110							
5110.001	Regular Salaries/Wages	204,292.08	9,304.95	38,414.91	165,877.17	19	121,351.12
5110.002	Holidays	.00	775.52	4,826.20	(4,826.20)	+++	9,434.00
5110.003	Sick Leave	.00	533.17	2,190.62	(2,190.62)	+++	6,981.17
5110.004	Overtime	.00	72.71	1,659.47	(1,659.47)	+++	14,997.07
5110.010	Temp Wages	3,758.00	.00	.00	3,758.00	0	2,604.80
	5110 - Totals	\$208,050.08	\$10,686.35	\$47,091.20	\$160,958.88	23%	\$155,368.16
5120							
5120.001	Annual Leave	7,755.00	1,647.98	8,685.42	(930.42)	112	15,283.08
5120.002	SBS	13,228.70	756.10	3,419.12	9,809.58	26	10,462.89
5120.003	Medicare	3,129.06	178.86	808.75	2,320.31	26	2,474.91
5120.004	PERS	44,944.42	6,130.55	15,687.86	29,256.56	35	46,896.73
5120.005	Health Insurance	27,281.04	4,229.65	11,143.91	16,137.13	41	34,164.29
5120.006	Life Insurance	22.20	1.94	6.83	15.37	31	18.23
5120.007	Workmen's Compensation	13,210.70	695.66	3,145.81	10,064.89	24	10,873.91
	5120 - Totals	\$109,571.12	\$13,640.74	\$42,897.70	\$66,673.42	39%	\$120,174.04
5201							
5201.000	Training and Travel	3,000.00	.00	.00	3,000.00	0	1,810.38
	5201 - Totals	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$1,810.38



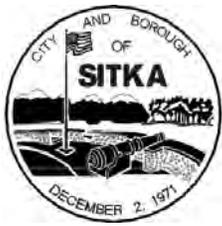
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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 850 - Green Lake							
5203							
5203.001	Electric	.00	.00	.00	.00	+++	35.10
5203.005	Heating Fuel	500.00	.00	.00	500.00	0	.00
5203 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$35.10
5205							
5205.000	Insurance	281,783.00	24,612.08	147,672.48	134,110.52	52	273,575.50
5205 - Totals		\$281,783.00	\$24,612.08	\$147,672.48	\$134,110.52	52%	\$273,575.50
5206							
5206.000	Supplies	8,000.00	.00	1,850.83	6,149.17	23	10,039.76
5206 - Totals		\$8,000.00	\$0.00	\$1,850.83	\$6,149.17	23%	\$10,039.76
5207							
5207.000	Repairs & Maintenance	72,176.00	1,374.67	60,354.57	11,821.43	84	39,776.27
5207 - Totals		\$72,176.00	\$1,374.67	\$60,354.57	\$11,821.43	84%	\$39,776.27
5212							
5212.000	Contracted/Purchased Serv	207,196.64	1,749.05	13,569.33	193,627.31	7	190,679.39
5212 - Totals		\$207,196.64	\$1,749.05	\$13,569.33	\$193,627.31	7%	\$190,679.39
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	70.19
5221 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$70.19
5223							
5223.000	Tools & Small Equipment	13,500.00	.00	2,170.43	11,329.57	16	6,237.18
5223 - Totals		\$13,500.00	\$0.00	\$2,170.43	\$11,329.57	16%	\$6,237.18
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	388.35
5226 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$388.35
5227							
5227.002	Rent-Equipment	7,000.00	.00	.00	7,000.00	0	1,723.00
5227 - Totals		\$7,000.00	\$0.00	\$0.00	\$7,000.00	0%	\$1,723.00
5290							
5290.000	Other Expenses	81,000.00	.00	15,750.85	65,249.15	19	29,627.61
5290 - Totals		\$81,000.00	\$0.00	\$15,750.85	\$65,249.15	19%	\$29,627.61
Sub-Department 850 - Green Lake Totals		\$991,776.84	\$52,062.89	\$331,357.39	\$660,419.45	33%	\$829,504.93



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 851 - Blue Lake							
5110							
5110.001	Regular Salaries/Wages	721,519.08	46,821.66	287,149.76	434,369.32	40	596,715.86
5110.002	Holidays	.00	2,378.88	15,448.28	(15,448.28)	+++	31,644.93
5110.003	Sick Leave	.00	7,156.69	15,904.81	(15,904.81)	+++	27,834.37
5110.004	Overtime	.00	1,859.31	23,346.65	(23,346.65)	+++	45,769.29
5110.010	Temp Wages	12,808.00	11,925.24	90,954.18	(78,146.18)	710	224,368.85
5110 - Totals		\$734,327.08	\$70,141.78	\$432,803.68	\$301,523.40	59%	\$926,333.30
5120							
5120.001	Annual Leave	27,150.00	4,638.29	46,283.49	(19,133.49)	170	67,440.53
5120.002	SBS	46,502.84	4,586.77	29,384.56	17,118.28	63	60,947.84
5120.003	Medicare	11,049.08	1,084.96	6,950.68	4,098.40	63	14,416.74
5120.004	PERS	158,734.53	37,689.76	105,850.21	52,884.32	67	210,897.90
5120.005	Health Insurance	133,910.52	13,803.82	76,394.18	57,516.34	57	152,542.47
5120.006	Life Insurance	93.00	7.62	47.81	45.19	51	89.68
5120.007	Workmen's Compensation	38,966.44	3,698.99	23,908.93	15,057.51	61	55,600.90
5120 - Totals		\$416,406.41	\$65,510.21	\$288,819.86	\$127,586.55	69%	\$561,936.06
5201							
5201.000	Training and Travel	3,300.00	.00	.00	3,300.00	0	1,496.10
5201 - Totals		\$3,300.00	\$0.00	\$0.00	\$3,300.00	0%	\$1,496.10
5202							
5202.000	Uniforms	5,000.00	.00	.00	5,000.00	0	126.15
5202 - Totals		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$126.15
5203							
5203.001	Electric	4,000.00	106.05	1,996.95	2,003.05	50	4,110.38
5203.005	Heating Fuel	600.00	.00	.00	600.00	0	.00
5203 - Totals		\$4,600.00	\$106.05	\$1,996.95	\$2,603.05	43%	\$4,110.38
5204							
5204.000	Telephone	9,360.00	451.30	2,299.11	7,060.89	25	9,724.05
5204 - Totals		\$9,360.00	\$451.30	\$2,299.11	\$7,060.89	25%	\$9,724.05
5205							
5205.000	Insurance	269,216.00	23,516.58	141,099.48	128,116.52	52	261,374.50
5205 - Totals		\$269,216.00	\$23,516.58	\$141,099.48	\$128,116.52	52%	\$261,374.50



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 851 - Blue Lake							
5206							
5206.000	Supplies	24,620.00	604.05	5,135.48	19,484.52	21	18,885.42
	5206 - Totals	\$24,620.00	\$604.05	\$5,135.48	\$19,484.52	21%	\$18,885.42
5207							
5207.000	Repairs & Maintenance	50,500.00	5,733.66	19,591.12	30,908.88	39	41,349.92
	5207 - Totals	\$50,500.00	\$5,733.66	\$19,591.12	\$30,908.88	39%	\$41,349.92
5212							
5212.000	Contracted/Purchased Serv	218,865.00	39,432.16	81,425.78	137,439.22	37	99,302.44
	5212 - Totals	\$218,865.00	\$39,432.16	\$81,425.78	\$137,439.22	37%	\$99,302.44
5221							
5221.000	Transportation/Vehicles	540.00	45.00	270.00	270.00	50	540.00
	5221 - Totals	\$540.00	\$45.00	\$270.00	\$270.00	50%	\$540.00
5223							
5223.000	Tools & Small Equipment	15,535.95	393.62	3,581.24	11,954.71	23	4,342.48
	5223 - Totals	\$15,535.95	\$393.62	\$3,581.24	\$11,954.71	23%	\$4,342.48
5224							
5224.000	Dues & Publications	500.00	.00	.00	500.00	0	.00
	5224 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5227							
5227.003	Rent-Other	.00	.00	.00	.00	+++	3,046.50
	5227 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$3,046.50
5290							
5290.000	Other Expenses	310,276.00	.00	29,978.72	280,297.28	10	167,205.30
	5290 - Totals	\$310,276.00	\$0.00	\$29,978.72	\$280,297.28	10%	\$167,205.30
	Sub-Department 851 - Blue Lake Totals	\$2,063,046.44	\$205,934.41	\$1,007,001.42	\$1,056,045.02	49%	\$2,099,772.60
	Sub-Department 852 - Diesel Plant						
5110							
5110.001	Regular Salaries/Wages	192,081.52	12,402.20	91,344.67	100,736.85	48	215,203.26
5110.002	Holidays	.00	821.70	4,356.40	(4,356.40)	+++	8,870.00
5110.003	Sick Leave	.00	1,186.90	1,552.10	(1,552.10)	+++	3,370.60
5110.004	Overtime	.00	614.61	3,987.94	(3,987.94)	+++	13,261.04



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 852 - Diesel Plant							
5110.010	Temp Wages	17,005.00	.00	.00	17,005.00	0	.00
5110 - Totals		\$209,086.52	\$15,025.41	\$101,241.11	\$107,845.41	48%	\$240,704.90
5120							
5120.001	Annual Leave	7,203.00	.00	10,301.60	(3,098.60)	143	12,551.05
5120.002	SBS	13,258.30	921.05	6,837.57	6,420.73	52	15,526.13
5120.003	Medicare	3,136.14	217.87	1,617.33	1,518.81	52	3,672.54
5120.004	PERS	42,258.04	10,607.60	31,841.43	10,416.61	75	70,773.94
5120.005	Health Insurance	35,752.56	2,631.74	16,743.57	19,008.99	47	47,382.28
5120.006	Life Insurance	16.08	1.38	10.80	5.28	67	22.64
5120.007	Workmen's Compensation	13,276.73	847.43	6,290.95	6,985.78	47	16,083.25
5120 - Totals		\$114,900.85	\$15,227.07	\$73,643.25	\$41,257.60	64%	\$166,011.83
5201							
5201.000	Training and Travel	1,800.00	.00	796.89	1,003.11	44	1,528.85
5201 - Totals		\$1,800.00	\$0.00	\$796.89	\$1,003.11	44%	\$1,528.85
5203							
5203.001	Electric	4,200.00	.00	2,252.54	1,947.46	54	5,010.19
5203.005	Heating Fuel	220,000.00	.00	.00	220,000.00	0	79,855.44
5203 - Totals		\$224,200.00	\$0.00	\$2,252.54	\$221,947.46	1%	\$84,865.63
5206							
5206.000	Supplies	33,164.50	1,491.32	21,641.02	11,523.48	65	20,118.46
5206 - Totals		\$33,164.50	\$1,491.32	\$21,641.02	\$11,523.48	65%	\$20,118.46
5207							
5207.000	Repairs & Maintenance	138,623.80	40.15	13,993.53	124,630.27	10	50,578.98
5207 - Totals		\$138,623.80	\$40.15	\$13,993.53	\$124,630.27	10%	\$50,578.98
5212							
5212.000	Contracted/Purchased Serv	170,649.59	21,662.35	43,371.40	127,278.19	25	87,121.53
5212 - Totals		\$170,649.59	\$21,662.35	\$43,371.40	\$127,278.19	25%	\$87,121.53
5223							
5223.000	Tools & Small Equipment	18,500.00	2,237.81	11,821.17	6,678.83	64	12,603.87
5223 - Totals		\$18,500.00	\$2,237.81	\$11,821.17	\$6,678.83	64%	\$12,603.87



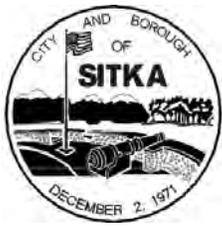
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Detail Listing

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 852 - Diesel Plant							
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	90.00
	5227 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$90.00
5290							
5290.000	Other Expenses	13,200.00	.00	4,135.60	9,064.40	31	5,893.62
	5290 - Totals	\$13,200.00	\$0.00	\$4,135.60	\$9,064.40	31%	\$5,893.62
	Sub-Department 852 - Diesel Plant Totals	\$924,125.26	\$55,684.11	\$272,896.51	\$651,228.75	30%	\$669,517.67
	Sub-Department 853 - Switchyard						
5110							
5110.001	Regular Salaries/Wages	.00	.00	1,323.56	(1,323.56)	+++	2,311.33
5110.004	Overtime	.00	.00	.00	.00	+++	306.61
	5110 - Totals	\$0.00	\$0.00	\$1,323.56	(\$1,323.56)	+++	\$2,617.94
5120							
5120.002	SBS	.00	.00	81.15	(81.15)	+++	160.45
5120.003	Medicare	.00	.00	19.20	(19.20)	+++	37.98
5120.004	PERS	.00	118.00	409.18	(409.18)	+++	733.15
5120.005	Health Insurance	.00	.00	22.07	(22.07)	+++	296.81
5120.006	Life Insurance	.00	.00	.08	(.08)	+++	.18
5120.007	Workmen's Compensation	.00	.00	74.66	(74.66)	+++	166.27
	5120 - Totals	\$0.00	\$118.00	\$606.34	(\$606.34)	+++	\$1,394.84
5206							
5206.000	Supplies	17,035.80	.00	13,686.17	3,349.63	80	74.45
	5206 - Totals	\$17,035.80	\$0.00	\$13,686.17	\$3,349.63	80%	\$74.45
5207							
5207.000	Repairs & Maintenance	8,000.00	.00	.00	8,000.00	0	4,887.42
	5207 - Totals	\$8,000.00	\$0.00	\$0.00	\$8,000.00	0%	\$4,887.42
5212							
5212.000	Contracted/Purchased Serv	5,000.00	.00	.00	5,000.00	0	.00
	5212 - Totals	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$0.00



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 853 - Switchyard							
5223							
5223.000	Tools & Small Equipment	500.00	.00	.00	500.00	0	.00
	5223 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
	Sub-Department 853 - Switchyard Totals	\$30,535.80	\$118.00	\$15,616.07	\$14,919.73	51%	\$8,974.65
	Department 603 - Operations & Maintenance Totals	\$4,009,484.34	\$313,799.41	\$1,626,871.39	\$2,382,612.95	41%	\$3,607,769.85
Department 604 - Transmission							
Sub-Department 860 - Line Maintenance							
5201							
5201.000	Training and Travel	.00	.00	.00	.00	+++	19.88
	5201 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$19.88
5206							
5206.000	Supplies	9,000.00	.00	.00	9,000.00	0	1,450.32
	5206 - Totals	\$9,000.00	\$0.00	\$0.00	\$9,000.00	0%	\$1,450.32
5207							
5207.000	Repairs & Maintenance	26,000.00	.00	17,707.73	8,292.27	68	12,720.90
	5207 - Totals	\$26,000.00	\$0.00	\$17,707.73	\$8,292.27	68%	\$12,720.90
5212							
5212.000	Contracted/Purchased Serv	144,000.00	48,988.00	84,350.00	59,650.00	59	200,611.80
	5212 - Totals	\$144,000.00	\$48,988.00	\$84,350.00	\$59,650.00	59%	\$200,611.80
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	60.91
	5221 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$60.91
5223							
5223.000	Tools & Small Equipment	4,500.00	.00	.00	4,500.00	0	300.32
	5223 - Totals	\$4,500.00	\$0.00	\$0.00	\$4,500.00	0%	\$300.32
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	85.50
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$85.50
	Sub-Department 860 - Line Maintenance Totals	\$183,500.00	\$48,988.00	\$102,057.73	\$81,442.27	56%	\$215,249.63



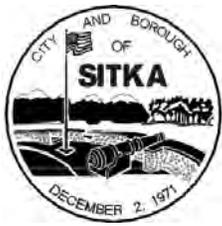
Income Statement

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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 604 - Transmission							
Sub-Department 861 - Substation Maintenance							
5110							
5110.001	Regular Salaries/Wages	.00	.00	1,245.92	(1,245.92)	+++	2,601.43
5110.004	Overtime	.00	.00	896.70	(896.70)	+++	660.38
5110 - Totals		\$0.00	\$0.00	\$2,142.62	(\$2,142.62)	+++	\$3,261.81
5120							
5120.002	SBS	.00	.00	131.35	(131.35)	+++	199.95
5120.003	Medicare	.00	.00	31.07	(31.07)	+++	47.26
5120.004	PERS	.00	20.00	491.36	(491.36)	+++	913.44
5120.005	Health Insurance	.00	.00	66.19	(66.19)	+++	383.26
5120.006	Life Insurance	.00	.00	.12	(.12)	+++	.24
5120.007	Workmen's Compensation	.00	.00	120.86	(120.86)	+++	207.11
5120 - Totals		\$0.00	\$20.00	\$840.95	(\$840.95)	+++	\$1,751.26
5206							
5206.000	Supplies	2,000.00	.00	5,115.69	(3,115.69)	256	1,975.18
5206 - Totals		\$2,000.00	\$0.00	\$5,115.69	(\$3,115.69)	256%	\$1,975.18
5207							
5207.000	Repairs & Maintenance	6,000.00	.00	3,872.50	2,127.50	65	3,044.00
5207 - Totals		\$6,000.00	\$0.00	\$3,872.50	\$2,127.50	65%	\$3,044.00
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	8,819.75	1,180.25	88	.00
5212 - Totals		\$10,000.00	\$0.00	\$8,819.75	\$1,180.25	88%	\$0.00
5290							
5290.000	Other Expenses	.00	.00	38.00	(38.00)	+++	.00
5290 - Totals		\$0.00	\$0.00	\$38.00	(\$38.00)	+++	\$0.00
Sub-Department 861 - Substation Maintenance Totals		\$18,000.00	\$20.00	\$20,829.51	(\$2,829.51)	116%	\$10,032.25
Department 604 - Transmission Totals		\$201,500.00	\$49,008.00	\$122,887.24	\$78,612.76	61%	\$225,281.88
Department 605 - Distribution							
5110							
5110.001	Regular Salaries/Wages	883,483.80	53,948.60	338,468.16	545,015.64	38	746,576.63
5110.002	Holidays	.00	4,050.24	22,966.21	(22,966.21)	+++	38,370.32
5110.003	Sick Leave	.00	3,406.08	30,313.70	(30,313.70)	+++	36,973.36
5110.004	Overtime	.00	9,851.51	55,725.02	(55,725.02)	+++	175,778.42



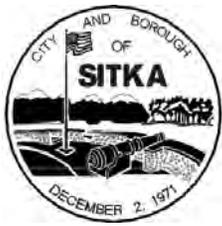
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Detail Listing

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5110.010	Temp Wages	21,258.00	.00	.00	21,258.00	0	.00
5110 - Totals		\$904,741.80	\$71,256.43	\$447,473.09	\$457,268.71	49%	\$997,698.73
5120							
5120.001	Annual Leave	32,855.00	2,896.24	50,844.28	(17,989.28)	155	59,992.36
5120.002	SBS	57,475.33	2,751.46	25,864.97	31,610.36	45	59,708.55
5120.003	Medicare	13,595.15	1,075.94	7,229.96	6,365.19	53	15,345.23
5120.004	PERS	194,366.55	46,998.59	135,510.76	58,855.79	70	295,813.82
5120.005	Health Insurance	175,683.96	14,963.95	82,633.13	93,050.83	47	207,516.52
5120.006	Life Insurance	113.28	8.26	54.28	59.00	48	113.59
5120.007	Workmen's Compensation	36,775.53	3,241.35	18,802.73	17,972.80	51	46,850.29
5120 - Totals		\$510,864.80	\$71,935.79	\$320,940.11	\$189,924.69	63%	\$685,340.36
5201							
5201.000	Training and Travel	4,500.00	.00	.00	4,500.00	0	.00
5201 - Totals		\$4,500.00	\$0.00	\$0.00	\$4,500.00	0%	\$0.00
5202							
5202.000	Uniforms	24,433.45	1,123.72	3,235.29	21,198.16	13	14,148.84
5202 - Totals		\$24,433.45	\$1,123.72	\$3,235.29	\$21,198.16	13%	\$14,148.84
5204							
5204.001	Cell Phone Stipend	600.00	50.00	300.00	300.00	50	600.00
5204 - Totals		\$600.00	\$50.00	\$300.00	\$300.00	50%	\$600.00
5206							
5206.000	Supplies	80,499.50	2,479.73	18,503.86	61,995.64	23	61,280.51
5206 - Totals		\$80,499.50	\$2,479.73	\$18,503.86	\$61,995.64	23%	\$61,280.51
5207							
5207.000	Repairs & Maintenance	50,000.00	59.36	20,963.24	29,036.76	42	50,333.12
5207 - Totals		\$50,000.00	\$59.36	\$20,963.24	\$29,036.76	42%	\$50,333.12
5212							
5212.000	Contracted/Purchased Serv	210,000.00	.00	82,974.18	127,025.82	40	177,030.00
5212 - Totals		\$210,000.00	\$0.00	\$82,974.18	\$127,025.82	40%	\$177,030.00
5221							
5221.000	Transportation/Vehicles	312,276.00	24,543.38	154,779.87	157,496.13	50	296,797.23
5221 - Totals		\$312,276.00	\$24,543.38	\$154,779.87	\$157,496.13	50%	\$296,797.23



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5223							
5223.000	Tools & Small Equipment	15,490.68	1,309.07	6,433.29	9,057.39	42	14,358.85
5223 - Totals		\$15,490.68	\$1,309.07	\$6,433.29	\$9,057.39	42%	\$14,358.85
5224							
5224.000	Dues & Publications	1,400.00	.00	.99	1,399.01	0	200.00
5224 - Totals		\$1,400.00	\$0.00	\$0.99	\$1,399.01	0%	\$200.00
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	1,503.93
5227 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,503.93
5290							
5290.000	Other Expenses	.00	.00	302.19	(302.19)	+++	771.93
5290 - Totals		\$0.00	\$0.00	\$302.19	(\$302.19)	+++	\$771.93
Department 605 - Distribution Totals		\$2,114,806.23	\$172,757.48	\$1,055,906.11	\$1,058,900.12	50%	\$2,300,063.50
Department 606 - Metering							
5110							
5110.001	Regular Salaries/Wages	214,517.32	18,312.61	94,849.04	119,668.28	44	181,087.13
5110.002	Holidays	.00	1,335.64	6,204.89	(6,204.89)	+++	10,266.64
5110.003	Sick Leave	.00	220.38	2,172.66	(2,172.66)	+++	5,282.03
5110.004	Overtime	.00	.00	264.64	(264.64)	+++	1,455.21
5110.010	Temp Wages	.00	.00	.00	.00	+++	3,260.89
5110 - Totals		\$214,517.32	\$19,868.63	\$103,491.23	\$111,026.09	48%	\$201,351.90
5120							
5120.001	Annual Leave	7,797.00	667.37	4,186.21	3,610.79	54	17,344.82
5120.002	SBS	13,629.93	1,258.85	6,600.63	7,029.30	48	13,406.09
5120.003	Medicare	3,224.00	297.77	1,561.34	1,662.66	48	3,171.11
5120.004	PERS	47,193.82	11,232.92	29,977.52	17,216.30	64	59,313.40
5120.005	Health Insurance	52,089.12	5,208.92	26,044.60	26,044.52	50	63,264.94
5120.006	Life Insurance	42.48	3.54	21.24	21.24	50	40.12
5120.007	Workmen's Compensation	13,621.60	1,158.25	5,963.73	7,657.87	44	13,660.02
5120 - Totals		\$137,597.95	\$19,827.62	\$74,355.27	\$63,242.68	54%	\$170,200.50
5201							
5201.000	Training and Travel	2,700.00	.00	2,754.02	(54.02)	102	3,466.30
5201 - Totals		\$2,700.00	\$0.00	\$2,754.02	(\$54.02)	102%	\$3,466.30



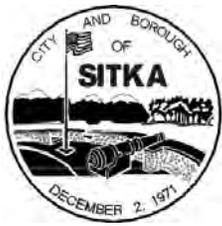
Income Statement

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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 606 - Metering							
5202							
5202.000	Uniforms	1,050.00	.00	.00	1,050.00	0	299.99
5202 - Totals		\$1,050.00	\$0.00	\$0.00	\$1,050.00	0%	\$299.99
5206							
5206.000	Supplies	25,000.00	1,606.84	2,869.77	22,130.23	11	14,954.46
5206 - Totals		\$25,000.00	\$1,606.84	\$2,869.77	\$22,130.23	11%	\$14,954.46
5207							
5207.000	Repairs & Maintenance	11,000.00	.00	.00	11,000.00	0	.00
5207 - Totals		\$11,000.00	\$0.00	\$0.00	\$11,000.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	5,700.00	4,300.00	57	13,461.73
5212 - Totals		\$10,000.00	\$0.00	\$5,700.00	\$4,300.00	57%	\$13,461.73
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	473.80
5221 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$473.80
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	430.51	1,569.49	22	1,749.57
5223 - Totals		\$2,000.00	\$0.00	\$430.51	\$1,569.49	22%	\$1,749.57
5224							
5224.000	Dues & Publications	500.00	.00	.00	500.00	0	.00
5224 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5290							
5290.000	Other Expenses	.00	.00	23.43	(23.43)	+++	30.57
5290 - Totals		\$0.00	\$0.00	\$23.43	(\$23.43)	+++	\$30.57
Department 606 - Metering Totals		\$404,365.27	\$41,303.09	\$189,624.23	\$214,741.04	47%	\$405,988.82
Department 635 - Jobbing Expenses							
5110							
5110.010	Temp Wages	.00	.00	.00	.00	+++	260.00
5110 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$260.00
5120							
5120.002	SBS	.00	.00	.00	.00	+++	15.94
5120.003	Medicare	.00	.00	.00	.00	+++	3.77



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 635 - Jobbing Expenses							
5120.007	Workmen's Compensation	.00	.00	.00	.00	+++	14.20
5120 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$33.91
5206							
5206.000	Supplies	100,000.00	34,890.12	46,970.51	53,029.49	47	106,877.02
5206 - Totals		\$100,000.00	\$34,890.12	\$46,970.51	\$53,029.49	47%	\$106,877.02
Department 635 - Jobbing Expenses Totals		\$100,000.00	\$34,890.12	\$46,970.51	\$53,029.49	47%	\$107,170.93
Division 600 - Operations Totals		\$9,715,237.08	\$786,323.61	\$4,114,962.82	\$5,600,274.26	42%	\$8,349,339.98
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	2,830.00	.00	.00	2,830.00	0	.00
6201 - Totals		\$2,830.00	\$0.00	\$0.00	\$2,830.00	0%	\$0.00
6202							
6202.000	Depreciation-Plants	7,635,257.00	640,183.93	3,841,103.58	3,794,153.42	50	7,682,206.84
6202 - Totals		\$7,635,257.00	\$640,183.93	\$3,841,103.58	\$3,794,153.42	50%	\$7,682,206.84
6205							
6205.000	Depreciation-Buildings	50,265.00	4,203.26	25,219.56	25,045.44	50	50,439.09
6205 - Totals		\$50,265.00	\$4,203.26	\$25,219.56	\$25,045.44	50%	\$50,439.09
6206							
6206.000	Depreciation-Machinery	96,010.00	6,401.53	38,409.18	57,600.82	40	76,818.30
6206 - Totals		\$96,010.00	\$6,401.53	\$38,409.18	\$57,600.82	40%	\$76,818.30
6208							
6208.000	Deprec-Furniture/Fixtures	.00	661.67	3,970.02	(3,970.02)	+++	7,939.92
6208 - Totals		\$0.00	\$661.67	\$3,970.02	(\$3,970.02)	+++	\$7,939.92
6209							
6209.000	Deprec-Heat Conversions	26,758.00	2,649.15	15,894.90	10,863.10	59	31,789.74
6209 - Totals		\$26,758.00	\$2,649.15	\$15,894.90	\$10,863.10	59%	\$31,789.74
Division 640 - Depreciation/Amortization Totals		\$7,811,120.00	\$654,099.54	\$3,924,597.24	\$3,886,522.76	50%	\$7,849,193.89



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	5,922,496.00	592,142.43	2,926,493.92	2,996,002.08	49	5,993,895.50
5295 - Totals		\$5,922,496.00	\$592,142.43	\$2,926,493.92	\$2,996,002.08	49%	\$5,993,895.50
5297							
5297.000	Debt Admin Expense	.00	.00	.00	.00	+++	5,000.00
5297 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$5,000.00
7301							
7301.000	Note Principal Payments	363,361.00	179,881.89	179,881.89	183,479.11	50	.00
7301 - Totals		\$363,361.00	\$179,881.89	\$179,881.89	\$183,479.11	50%	\$0.00
7302							
7302.000	Bond Principal Payments	2,260,000.00	.00	2,260,000.00	.00	100	.00
7302 - Totals		\$2,260,000.00	\$0.00	\$2,260,000.00	\$0.00	100%	\$0.00
Division 650 - Debt Payments Totals		\$8,545,857.00	\$772,024.32	\$5,366,375.81	\$3,179,481.19	63%	\$5,998,895.50
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	1,455,000.00	.00	1,455,000.00	.00	100	.00
7200 - Totals		\$1,455,000.00	\$0.00	\$1,455,000.00	\$0.00	100%	\$0.00
Division 680 - Transfers Between Funds Totals		\$1,455,000.00	\$0.00	\$1,455,000.00	\$0.00	100%	\$0.00
EXPENSE TOTALS		\$27,527,214.08	\$2,212,447.47	\$14,860,935.87	\$12,666,278.21	54%	\$22,197,429.37
Fund 200 - Electric Fund Totals							
REVENUE TOTALS		18,201,278.00	2,502,975.49	10,336,164.52	7,865,113.48	57%	22,902,094.81
EXPENSE TOTALS		27,527,214.08	2,212,447.47	14,860,935.87	12,666,278.21	54%	22,197,429.37
Fund 200 - Electric Fund Net Gain (Loss)		(\$9,325,936.08)	\$290,528.02	(\$4,524,771.35)	\$4,801,164.73	49%	\$704,665.44
Fund Type Enterprise Funds Totals							
REVENUE TOTALS		18,201,278.00	2,502,975.49	10,336,164.52	7,865,113.48	57%	22,902,094.81
EXPENSE TOTALS		27,527,214.08	2,212,447.47	14,860,935.87	12,666,278.21	54%	22,197,429.37
Fund Type Enterprise Funds Net Gain (Loss)		(\$9,325,936.08)	\$290,528.02	(\$4,524,771.35)	\$4,801,164.73	49%	\$704,665.44
Fund Category Proprietary Funds Totals							
REVENUE TOTALS		18,201,278.00	2,502,975.49	10,336,164.52	7,865,113.48	57%	22,902,094.81
EXPENSE TOTALS		27,527,214.08	2,212,447.47	14,860,935.87	12,666,278.21	54%	22,197,429.37



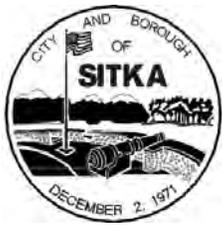
Income Statement

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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 Total Actual
	Fund Category Proprietary Funds Net Gain (Loss)	(\$9,325,936.08)	\$290,528.02	(\$4,524,771.35)	\$4,801,164.73	49%	\$704,665.44
	Grand Totals						
	REVENUE TOTALS	18,201,278.00	2,502,975.49	10,336,164.52	7,865,113.48	57%	22,902,094.81
	EXPENSE TOTALS	27,527,214.08	2,212,447.47	14,860,935.87	12,666,278.21	54%	22,197,429.37
	Grand Total Net Gain (Loss)	(\$9,325,936.08)	\$290,528.02	(\$4,524,771.35)	\$4,801,164.73	49%	\$704,665.44



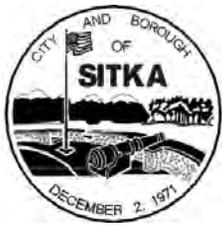
Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 200 - Electric Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	243,244.65	243,244.65	.00	.00
1027 - Totals		\$243,244.65	\$243,244.65	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	5,389,289.03	6,570,438.81	(1,181,149.78)	(17.98)
1030 - Totals		\$5,389,289.03	\$6,570,438.81	(\$1,181,149.78)	(17.98%)
1050					
1050.000	Accts Rec.-Misc Billing	47,667.24	106,823.89	(59,156.65)	(55.38)
1050.010	Accts Rec.-Utility Billing	674,481.41	768,342.05	(93,860.64)	(12.22)
1050.050	Accts Rec.-Collections	141,150.35	143,152.80	(2,002.45)	(1.40)
1050.070	Accts Rec.- Federal	241,722.17	240,951.58	770.59	.32
1050.900	Allowance - Doubtful Acct	(141,150.35)	(143,152.80)	2,002.45	1.40
1050 - Totals		\$963,870.82	\$1,116,117.52	(\$152,246.70)	(13.64%)
1100					
1100.010	Inventory - Materials	1,182,316.02	1,191,134.88	(8,818.86)	(.74)
1100.020	Inventory - Fuel	199,870.12	182,855.31	17,014.81	9.31
1100.030	Inventory - Freight	(9,848.46)	.00	(9,848.46)	+++
1100 - Totals		\$1,372,337.68	\$1,373,990.19	(\$1,652.51)	(0.12%)
1200					
1200.020	Prepaid Insurance	377,208.57	.00	377,208.57	+++
1200.030	Prepaid Workers Compensation Insurance	37,347.10	.00	37,347.10	+++
1200 - Totals		\$414,555.67	\$0.00	\$414,555.67	+++
1425					
1425.000	Deferred Outflow OPEB	352,665.00	352,665.00	.00	.00
1425 - Totals		\$352,665.00	\$352,665.00	\$0.00	0.00%
1500					
1500.100	Land - Electric Fund	692,937.00	692,937.00	.00	.00
1500 - Totals		\$692,937.00	\$692,937.00	\$0.00	0.00%
1510					
1510.000	Land Improvements	378,744.97	378,744.97	.00	.00
1510 - Totals		\$378,744.97	\$378,744.97	\$0.00	0.00%
1520					
1520.001	Blue Lake Hydro Plant	167,950,408.29	167,950,408.29	.00	.00
1520.002	Green Lake Hydro Plant	77,189,638.92	77,189,638.92	.00	.00
1520.004	Indian River Diesel Plant	25,026,276.20	25,026,276.20	.00	.00
1520.005	Transmission Lines	5,293,413.38	5,293,413.38	.00	.00



Balance Sheet

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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 200 - Electric Fund					
ASSETS					
1520.006	Distribution Lines	14,177,730.53	14,177,730.53	.00	.00
1520.007	General Plant	1,208,063.94	1,208,063.94	.00	.00
1520.008	Takatz Lake Plant	1,744,392.16	1,744,392.16	.00	.00
1520 - Totals		\$292,589,923.42	\$292,589,923.42	\$0.00	0.00%
1540					
1540.000	Buildings	2,097,951.05	2,097,951.05	.00	.00
1540 - Totals		\$2,097,951.05	\$2,097,951.05	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	2,065,170.84	2,065,170.84	.00	.00
1550 - Totals		\$2,065,170.84	\$2,065,170.84	\$0.00	0.00%
1570					
1570.000	Furniture & Fixtures	158,799.31	158,799.31	.00	.00
1570 - Totals		\$158,799.31	\$158,799.31	\$0.00	0.00%
1580					
1580.000	Electric Heat Conversions	679,403.79	679,403.79	.00	.00
1580 - Totals		\$679,403.79	\$679,403.79	\$0.00	0.00%
1600					
1600.100	Accumulated Depreciation Land Improvements	(61,233.52)	(58,278.28)	(2,955.24)	(5.07)
1600 - Totals		(\$61,233.52)	(\$58,278.28)	(\$2,955.24)	(5.07%)
1620					
1620.000	Accumulated Depr Ut Plant	(.19)	(.19)	.00	.00
1620.001	Accumulated Depr Blue Lak	(31,245,305.48)	(28,550,728.40)	(2,694,577.08)	(9.44)
1620.002	Accumulated Depr GreenLk	(39,436,666.29)	(39,015,963.99)	(420,702.30)	(1.08)
1620.004	Accumulated Depr Diesel P	(7,205,240.24)	(6,827,555.30)	(377,684.94)	(5.53)
1620.005	Accumulated Depr Transm	(2,333,432.11)	(2,261,463.13)	(71,968.98)	(3.18)
1620.006	Accumulated Depr Distrib	(7,791,627.77)	(7,584,324.95)	(207,302.82)	(2.73)
1620.007	Accumulated Depr GeneralP	(449,128.53)	(419,557.83)	(29,570.70)	(7.05)
1620.008	Accumulated Depreciation Takatz Lake Plant	(319,231.22)	(282,889.70)	(36,341.52)	(12.85)
1620 - Totals		(\$88,780,631.83)	(\$84,942,483.49)	(\$3,838,148.34)	(4.52%)
1640					
1640.000	Accumulated Depr Building	(765,023.71)	(739,804.15)	(25,219.56)	(3.41)
1640 - Totals		(\$765,023.71)	(\$739,804.15)	(\$25,219.56)	(3.41%)
1650					
1650.000	Accumulated Depr Equipmnt	(1,117,270.86)	(1,078,861.68)	(38,409.18)	(3.56)
1650 - Totals		(\$1,117,270.86)	(\$1,078,861.68)	(\$38,409.18)	(3.56%)



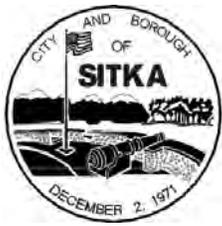
Balance Sheet

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 200 - Electric Fund					
ASSETS					
1670					
1670.000	Accumulated Depr furnitur	(119,099.39)	(115,129.37)	(3,970.02)	(3.45)
1670 - Totals		(\$119,099.39)	(\$115,129.37)	(\$3,970.02)	(3.45%)
1680					
1680.000	Acc Depr Heat Conversion	(287,762.46)	(271,867.56)	(15,894.90)	(5.85)
1680 - Totals		(\$287,762.46)	(\$271,867.56)	(\$15,894.90)	(5.85%)
1800					
1800.050	2010 Debt Serv Reserve Fd	3,727,359.42	3,682,235.26	45,124.16	1.23
1800.060	2013 Debt Serv Reserve Fd	5,545,944.25	5,480,223.34	65,720.91	1.20
1800.070	2013 Series 3 (FY14) Debt Service Reserve	1,502,906.28	1,486,488.69	16,417.59	1.10
1800 - Totals		\$10,776,209.95	\$10,648,947.29	\$127,262.66	1.20%
1810					
1810.050	FERC License expenditures	991,626.49	991,626.49	.00	.00
1810.060	D4 Air Quality Permit	304,097.83	304,097.83	.00	.00
1810.070	Takatz Lake FERC license	272,904.94	272,904.94	.00	.00
1810.095	Acc. Amort. FERC License	(196,636.80)	(196,636.80)	.00	.00
1810.100	Water Rights ALP	23,483.00	23,483.00	.00	.00
1810 - Totals		\$1,395,475.46	\$1,395,475.46	\$0.00	0.00%
1825					
1825.000	Deferred Outflow Pension	550,659.00	550,659.00	.00	.00
1825 - Totals		\$550,659.00	\$550,659.00	\$0.00	0.00%
ASSETS TOTALS		\$228,990,215.87	\$233,708,043.77	(\$4,717,827.90)	(2.02%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	144,510.51	(144,510.51)	(100.00)
2020 - Totals		\$0.00	\$144,510.51	(\$144,510.51)	(100.00%)
2060					
2060.000	Compensated Absences Pay.	305,525.25	305,525.25	.00	.00
2060 - Totals		\$305,525.25	\$305,525.25	\$0.00	0.00%
2100					
2100.003	Deposits - Utility	123,879.10	125,341.83	(1,462.73)	(1.17)
2100.005	Deposits -	10,000.00	10,000.00	.00	.00
2100 - Totals		\$133,879.10	\$135,341.83	(\$1,462.73)	(1.08%)



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 200 - Electric Fund					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2200					
2200.001	Interest Payable-Bonds	2,188,814.81	2,235,898.12	(47,083.31)	(2.11)
2200.002	Interest Payable-Notes	30,600.93	30,600.93	.00	.00
2200 - Totals		\$2,219,415.74	\$2,266,499.05	(\$47,083.31)	(2.08%)
2300					
2300.000	Advances Payable	(.02)	(.02)	.00	.00
2300 - Totals		(\$0.02)	(\$0.02)	\$0.00	0.00%
2450					
2450.300	Deferred Inflow OPEB	373,506.00	373,506.00	.00	.00
2450.900	Net OPEB Liability	932,600.00	932,600.00	.00	.00
2450 - Totals		\$1,306,106.00	\$1,306,106.00	\$0.00	0.00%
2500					
2500.015	Revenue Bonds 2010 Series	33,760,000.00	33,760,000.00	.00	.00
2500.017	2013 Bond Series 1	35,530,000.00	35,530,000.00	.00	.00
2500.019	Premium on 2013 Bonds	3,807,229.00	3,807,229.00	.00	.00
2500.020	2013 Series 3 (FY14)	25,615,000.00	25,615,000.00	.00	.00
2500.021	2013 Series 3 (FY14) Premium	863,681.15	863,681.15	.00	.00
2500.024	2014 Series Three Electric	16,325,000.00	16,325,000.00	.00	.00
2500.025	2014 Series 3 Premium	1,977,001.60	1,977,001.60	.00	.00
2500.090	Premium on 2010 Bonds	854,293.00	854,293.00	.00	.00
2500.095	Deferred Loss on Bonds	(1,189,402.00)	(1,189,402.00)	.00	.00
2500.500	Notes Payable-State	8,630,182.33	8,630,182.33	.00	.00
2500.900	Net Pension Liability	4,438,036.00	4,438,036.00	.00	.00
2500 - Totals		\$130,611,021.08	\$130,611,021.08	\$0.00	0.00%
2700					
2700.300	Deferred Inflow Pension	112,373.00	112,373.00	.00	.00
2700 - Totals		\$112,373.00	\$112,373.00	\$0.00	0.00%
LIABILITIES TOTALS		\$134,688,320.15	\$134,881,376.70	(\$193,056.55)	(0.14%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	2,339,850.00	2,339,850.00	.00	.00
2800.002	Contributed Cap.-State	(1,312,876.49)	(1,312,876.49)	.00	.00
2800.003	Contributed Cap.-Local	19,474,625.56	19,474,625.56	.00	.00
2800 - Totals		\$20,501,599.07	\$20,501,599.07	\$0.00	0.00%



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 200 - Electric Fund					
FUND EQUITY					
2900					
2900.010	Reserve for Encumbrances	44,428.87	44,428.87	.00	.00
2900.040	Reserve for Debt Service	7,047,684.68	7,047,684.68	.00	.00
2900 - Totals		\$7,092,113.55	\$7,092,113.55	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	(27,175,239.34)	(27,175,239.34)	.00	.00
2910.200	Designated-Rate Stabilize	688,000.00	688,000.00	.00	.00
2910 - Totals		(\$26,487,239.34)	(\$26,487,239.34)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	96,647,312.88	96,647,312.88	.00	.00
2920.500	Post Soft Close Entries	412,645.08	412,645.08	.00	.00
2920 - Totals		\$97,059,957.96	\$97,059,957.96	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(44,429.61)	(44,429.61)	.00	.00
2965 - Totals		(\$44,429.61)	(\$44,429.61)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$98,122,001.63	\$98,122,001.63	\$0.00	0.00%
Prior Year Fund Equity Adjustment		(704,665.44)			
Fund Revenues		(10,336,164.52)			
Fund Expenses		14,860,935.87			
FUND EQUITY TOTALS		\$94,301,895.72	\$98,122,001.63	(\$3,820,105.91)	(3.89%)
LIABILITIES AND FUND EQUITY TOTALS		\$228,990,215.87	\$233,003,378.33	(\$4,013,162.46)	(1.72%)
Fund 200 - Electric Fund Totals		\$0.00	\$704,665.44	(\$704,665.44)	(100.00%)
Fund Type Enterprise Funds Totals		\$0.00	\$704,665.44	(\$704,665.44)	(100.00%)
Fund Category Proprietary Funds Totals		\$0.00	\$704,665.44	(\$704,665.44)	(100.00%)
Grand Totals		\$0.00	\$704,665.44	(\$704,665.44)	(100.00%)



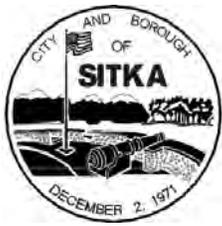
Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 710 - Capital Projects-Electric							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	.00	.00	.00	.00	+++	20,019.05
3101 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$20,019.05
Department 310 - State Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$20,019.05
Department 390 - Cash Basis Receipts							
3950							
3950.200	Transfer In Electric	1,455,000.00	.00	1,455,000.00	.00	100	(447.54)
3950.714	Transfer In Revenue Bond	.00	983,923.54	983,923.54	(983,923.54)	+++	1,915,000.00
3950 - Totals		\$1,455,000.00	\$983,923.54	\$2,438,923.54	(\$983,923.54)	168%	\$1,914,552.46
Department 390 - Cash Basis Receipts Totals		\$1,455,000.00	\$983,923.54	\$2,438,923.54	(\$983,923.54)	168%	\$1,914,552.46
Division 300 - Revenue Totals		\$1,455,000.00	\$983,923.54	\$2,438,923.54	(\$983,923.54)	168%	\$1,934,571.51
REVENUE TOTALS		\$1,455,000.00	\$983,923.54	\$2,438,923.54	(\$983,923.54)	168%	\$1,934,571.51
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	1,408,849.67	21,712.62	933,017.80	475,831.87	66	928,990.17
5206 - Totals		\$1,408,849.67	\$21,712.62	\$933,017.80	\$475,831.87	66%	\$928,990.17
5207							
5207.000	Repairs & Maintenance	.00	.00	.00	.00	+++	47,582.60
5207 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$47,582.60
5212							
5212.000	Contracted/Purchased Serv	2,010,172.83	161,186.33	739,610.55	1,270,562.28	37	1,567,771.49
5212 - Totals		\$2,010,172.83	\$161,186.33	\$739,610.55	\$1,270,562.28	37%	\$1,567,771.49
5214							
5214.000	Interdepartment Services	.00	388.29	485.37	(485.37)	+++	17,432.51
5214 - Totals		\$0.00	\$388.29	\$485.37	(\$485.37)	+++	\$17,432.51
5223							
5223.000	Tools & Small Equipment	.00	.00	.00	.00	+++	6,128.20
5223 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$6,128.20
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	635.83
5227 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$635.83



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 710 - Capital Projects-Electric							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	200.00
	5290 - Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$200.00</u>
	Department 630 - Operations Totals	\$3,419,022.50	\$183,287.24	\$1,673,113.72	\$1,745,908.78	49%	\$2,568,740.80
	Department 670 - Fixed Assets						
7150							
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	+++	(2,568,740.80)
	7150 - Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>(\$2,568,740.80)</u>
	Department 670 - Fixed Assets Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$2,568,740.80)
	Department 680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	.00	983,923.54	983,923.54	(983,923.54)	+++	3,367,392.97
	7200 - Totals	<u>\$0.00</u>	<u>\$983,923.54</u>	<u>\$983,923.54</u>	<u>(\$983,923.54)</u>	<u>+++</u>	<u>\$3,367,392.97</u>
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$983,923.54	\$983,923.54	(\$983,923.54)	+++	\$3,367,392.97
	Division 600 - Operations Totals	\$3,419,022.50	\$1,167,210.78	\$2,657,037.26	\$761,985.24	78%	\$3,367,392.97
	EXPENSE TOTALS	<u>\$3,419,022.50</u>	<u>\$1,167,210.78</u>	<u>\$2,657,037.26</u>	<u>\$761,985.24</u>	<u>78%</u>	<u>\$3,367,392.97</u>
	Fund 710 - Capital Projects-Electric Totals						
	REVENUE TOTALS	1,455,000.00	983,923.54	2,438,923.54	(983,923.54)	168%	1,934,571.51
	EXPENSE TOTALS	3,419,022.50	1,167,210.78	2,657,037.26	761,985.24	78%	3,367,392.97
	Fund 710 - Capital Projects-Electric Net Gain (Loss)	<u>(\$1,964,022.50)</u>	<u>(\$183,287.24)</u>	<u>(\$218,113.72)</u>	<u>\$1,745,908.78</u>	<u>11%</u>	<u>(\$1,432,821.46)</u>
	Fund Type Capital Projects Funds Totals						
	REVENUE TOTALS	1,455,000.00	983,923.54	2,438,923.54	(983,923.54)	168%	1,934,571.51
	EXPENSE TOTALS	3,419,022.50	1,167,210.78	2,657,037.26	761,985.24	78%	3,367,392.97
	Fund Type Capital Projects Funds Net Gain (Loss)	<u>(\$1,964,022.50)</u>	<u>(\$183,287.24)</u>	<u>(\$218,113.72)</u>	<u>\$1,745,908.78</u>	<u>11%</u>	<u>(\$1,432,821.46)</u>



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
	Fund Category Proprietary Funds Totals						
	REVENUE TOTALS	1,455,000.00	983,923.54	2,438,923.54	(983,923.54)	168%	1,934,571.51
	EXPENSE TOTALS	3,419,022.50	1,167,210.78	2,657,037.26	761,985.24	78%	3,367,392.97
	Fund Category Proprietary Funds Net Gain (Loss)	(\$1,964,022.50)	(\$183,287.24)	(\$218,113.72)	\$1,745,908.78	11%	(\$1,432,821.46)
	Grand Totals						
	REVENUE TOTALS	1,455,000.00	983,923.54	2,438,923.54	(983,923.54)	168%	1,934,571.51
	EXPENSE TOTALS	3,419,022.50	1,167,210.78	2,657,037.26	761,985.24	78%	3,367,392.97
	Grand Total Net Gain (Loss)	(\$1,964,022.50)	(\$183,287.24)	(\$218,113.72)	\$1,745,908.78	11%	(\$1,432,821.46)



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Capital Projects Funds					
Fund 710 - Capital Projects-Electric					
ASSETS					
1030					
1030.100	Investment-Central Trea.	6,476,916.98	6,946,322.18	(469,405.20)	(6.76)
1030 - Totals		\$6,476,916.98	\$6,946,322.18	(\$469,405.20)	(6.76%)
1590					
1590.000	Construction in Progress	839,514.56	839,514.56	.00	.00
1590 - Totals		\$839,514.56	\$839,514.56	\$0.00	0.00%
ASSETS TOTALS		\$7,316,431.54	\$7,785,836.74	(\$469,405.20)	(6.03%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	272,772.76	(272,772.76)	(100.00)
2020 - Totals		\$0.00	\$272,772.76	(\$272,772.76)	(100.00%)
2023					
2023.000	Retainage Payable	21,481.28	.00	21,481.28	+++
2023 - Totals		\$21,481.28	\$0.00	\$21,481.28	+++
LIABILITIES TOTALS		\$21,481.28	\$272,772.76	(\$251,291.48)	(92.12%)
FUND EQUITY					
2800					
2800.002	Contributed Cap.-State	8,786,754.07	8,786,754.07	.00	.00
2800 - Totals		\$8,786,754.07	\$8,786,754.07	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	4,748,026.90	4,748,026.90	.00	.00
2900 - Totals		\$4,748,026.90	\$4,748,026.90	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	12,184,387.32	12,184,387.32	.00	.00
2910 - Totals		\$12,184,387.32	\$12,184,387.32	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(12,025,255.41)	(12,025,255.41)	.00	.00
2920 - Totals		(\$12,025,255.41)	(\$12,025,255.41)	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(4,748,027.44)	(4,748,027.44)	.00	.00
2965 - Totals		(\$4,748,027.44)	(\$4,748,027.44)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$8,945,885.44	\$8,945,885.44	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	1,432,821.46			
	Fund Revenues	(2,438,923.54)			
	Fund Expenses	2,657,037.26			



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Capital Projects Funds				
	FUND EQUITY TOTALS	\$7,294,950.26	\$8,945,885.44	(\$1,650,935.18)	(18.45%)
	LIABILITIES AND FUND EQUITY TOTALS	\$7,316,431.54	\$9,218,658.20	(\$1,902,226.66)	(20.63%)
Fund	710 - Capital Projects-Electric Totals	\$0.00	(\$1,432,821.46)	\$1,432,821.46	100.00%
Fund Type	Capital Projects Funds Totals	\$0.00	(\$1,432,821.46)	\$1,432,821.46	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$1,432,821.46)	\$1,432,821.46	100.00%
	Grand Totals	\$0.00	(\$1,432,821.46)	\$1,432,821.46	100.00%

Water Utility Financial Analysis

As Of, And For the Fiscal Quarter Ending, December 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	1,445,744	 Almost exactly equal to FY2019	 Fell Short of Plan by 0.4%	Watch trend 
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	188,043	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	871,564	 Declined by 0.9% From FY2019	 Exceeded Plan	Ability to finance future water distribution infrastructure major repairs problematic
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	113,379	 Declined From Last Year	 Exceeded Plan	Lower than planned costs of operations led to greater than planned net income
Asset Replacement (Net income minus debt principal repayment — gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	(92,267)	 Declined From Last Year	 Exceeded Plan	Comparison with FY2019 impacted by increased depreciation expense
Total Working Capital (What total resources are available in the fund)	3,849,791	 Increased From Last Year	 Exceeded Plan	Watch trend 
Working Capital Appropriated For Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	1,550,057	 Increased From Last Year	 Met Plan	Watch trend 
Undesignated Working Capital (How much of the fund's resources are available?)	1,846,528	 Increased From Last Year	 Exceeded Plan	Not much available for either capital investment or emergency
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	751.7	 Greater Than Last Year	 Exceeded Plan	Watch trend 

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	360.55	 Greater Than Last Year	 Exceeded Plan	Watch trend 
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Continuing the trend set in the 1st Quarter, the Water Fund again recorded results almost unchanged from FY2019, and, fell short of planned results by the smallest of margins, 0.4%. As no water user fee increase was enacted for FY2020, water user fee revenue decreased by just \$6.2K over FY2019. Net income declined by \$80.8K from FY2019 to \$113.4K. Increased interest expense on DEC Clean Drinking Water Program loans was the reason behind the decline in net income.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was not meaningfully different from FY2019, decreasing by (\$7.8K). In FY2019, water user fees were substantially increased in order to provide for increased cash flow to pay for the new debt the Municipality must take on to finance the alternative water supply capital improvement; in FY2020, however, water user fees were not increased, leading to the flat comparison with prior period. As construction outlays for the alternative water supply project have not ramped up, the additional cash flow from the FY2019 user fee increase has increased undesignated working capital. This is reflected by the increase in total working capital of \$1,474.5K over December 31, 2018.

Even with the increase in undesignated working capital, we will have to continue to use debt to finance our capital needs. This is because the increases in undesignated working capital are far exceeded by the estimated cost of necessary future capital improvements. Key future capital improvements which must be continuously addressed are ongoing replacements of water distribution mains. Many of the original water mains installed in Sitka are now reaching the end of their useful lives and are wearing out. The Municipality has replaced mains in the oldest parts of Sitka, but mains installed in the 1970s are now requiring replacement. This ongoing replacement of water mains will continue to require either working capital or new debt as financing sources. The alternative is to risk water main failure or breakage if older mains are not replaced, causing service disruptions to citizens.

City and Borough of Sitka
Water Utility
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2020

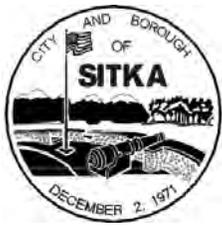
	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L = 50.00%)	Variance To FY2020 Plan
Income Statement									
Revenue:									
Water Sales	741,931	703,813	-	-	1,445,744	1,443,636	2,108	1,451,970	(6,226)
Jobbing	4,420	10,095	-	-	14,515	12,938	1,577	21,785	(7,270)
Other Operating Revenue	<u>3,186</u>	<u>8,625</u>	-	-	<u>11,811</u>	<u>16,872</u>	<u>(5,061)</u>	<u>4,500</u>	<u>7,311</u>
Total Revenue:	749,537	722,533	-	-	1,472,070	1,473,446	(1,376)	1,478,255	(6,185)
Cost of Sales:									
Distribution	85,878	111,924	-	-	197,802	162,736	(35,066)	349,314	151,512
Treatment	57,550	58,181	-	-	115,731	150,941	35,210	101,433	(14,298)
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	<u>331,802</u>	<u>331,802</u>	-	-	<u>663,604</u>	<u>641,722</u>	<u>(21,882)</u>	<u>641,721</u>	<u>(21,883)</u>
Total Cost of Sales:	<u>475,230</u>	<u>501,907</u>	-	-	<u>977,137</u>	<u>955,399</u>	<u>(21,738)</u>	<u>1,092,468</u>	<u>115,331</u>
Gross Margin:	274,307 36.60%	220,626 30.54%	-	-	494,933 33.62%	518,047 35.16%	(23,114) -1.54%	385,788 26.10%	109,146 7.52%
Selling and Administrative Expenses	<u>143,354</u>	<u>143,619</u>	-	-	<u>286,973</u>	<u>280,396</u>	<u>(6,577)</u>	<u>337,802</u>	<u>50,829</u>
Earnings Before Interest (EBI):	130,953 17.47%	77,007 10.66%	-	-	207,960 14.13%	237,651 16.13%	(29,691) -2.00%	47,986 3.25%	159,974 10.88%
Non-operating Revenue and Expense:									
Non-operating revenue:	17,184	16,747	-	-	33,931	27,429	6,502	27,605	6,326
Grant Revenue	-	-	-	-	-	-	-	-	-
Interest Expense:	<u>(64,256)</u>	<u>(64,256)</u>	-	-	<u>(128,512)</u>	<u>(70,858)</u>	<u>(57,654)</u>	<u>(128,511)</u>	<u>(1)</u>
Total Non-operating Revenue & Expense:	<u>(47,072)</u>	<u>(47,509)</u>	-	-	<u>(94,581)</u>	<u>(43,429)</u>	<u>(51,152)</u>	<u>(100,906)</u>	<u>6,325</u>
Net Income:	<u>83,881</u> 11.19%	<u>29,498</u> 4.08%	-	-	<u>113,379</u> 7.70%	<u>194,222</u> 13.18%	<u>(80,843)</u> 5873.46%	<u>(52,920)</u> -3.58%	<u>166,299</u> 11.28%
Earnings Before Interest and Depreciation (EBID):	462,755 61.74%	408,809 56.58%	-	-	871,564 59.21%	879,373 59.68%	(7,809) -0.47%	689,707 46.66%	138,091 12.55%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	415,683	361,300	-	-	776,983	835,944	(58,961)	588,801	188,182
Debt Principal	<u>102,823</u>	<u>102,823</u>	-	-	<u>205,646</u>	<u>225,884</u>	<u>20,238</u>	<u>205,646</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	<u>312,860</u>	<u>258,477</u>	-	-	<u>571,337</u>	<u>610,060</u>	<u>(38,723)</u>	<u>383,155</u>	<u>188,182</u>
Debt Principal Coverage Percentage	404%	351%			377.83%	370.08%	7.75%	286.32%	91.51%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (from above)	312,860	258,477	-	-	571,337	610,060	(38,723)	383,155	188,182
Depreciation	<u>331,802</u>	<u>331,802</u>	-	-	<u>663,604</u>	<u>641,722</u>	<u>(21,882)</u>	<u>663,604</u>	<u>-</u>
Cash Accumulated For/(Taken From) Asset Replacement	<u>(18,942)</u>	<u>(73,325)</u>	-	-	<u>(92,267)</u>	<u>(31,662)</u>	<u>(60,605)</u>	<u>(280,449)</u>	<u>188,182</u>

City and Borough of Sitka
Water Utility
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2020

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L = 50.00%)	Variance To FY2020 Plan
Working Capital/Balance Sheet									
Cash Flow:									
Net Income Plus Depreciation Less Principal	312,860	258,477	-	-	571,337	610,060	(38,723)	383,155	188,182
CapEx, Accruals, and other Balance Sheet Changes	82,333	(7,593)	-	-	74,740	56,052	18,688	74,740	-
Increase in (Decrease in) Working Capital	395,193	250,884	-	-	646,077	666,112	(20,035)	457,895	188,182
Plus Beginning Total Working Capital	3,203,714	3,598,907	-	-	3,203,714	1,709,200	1,494,513	3,203,714	-
Equals Ending Total Working Capital:	3,598,907	3,849,791	-	-	3,849,791	2,375,313	1,474,478	3,661,609	188,182
Working Capital Detail:									
Repair Reserve (1% of PPE):	453,206	453,206	-	-	453,206				
Working Capital Designated for CapEx	1,615,475	1,550,057	-	-	1,550,057				
Undesignated Working Capital	1,530,226	1,846,528	-	-	1,846,528				
Total Working Capital:	3,598,907	3,849,791	-	-	3,849,791				
Days On Hand Annual Cash Outlays:									
Total Working Capital:	723.57	730.64	-	-	751.70				
Less Repair Reserve:	651.32	662.43	-	-	681.53				
Undesignated Working Capital	307.66	350.45	-	-	360.55				
Working Capital Calculation:									
Current Assets	4,069,945	4,321,315	-	-	4,321,315				
Current Liabilities	(59,745)	(59,745)	-	-	(59,745)				
CPLTD	(411,293)	(411,779)	-	-	(411,779)				
Total Working Capital	3,598,907	3,849,791	-	-	3,849,791				

	FY2019 Adjustments/ Appropriations	FY2019 Payments-Loan Grant & Other	FY2019 Beginning Cash	Ending Cash	Federal Grant A/R	State Grant A/R	Loan A/R	Construction In Progress 7/1/2019	FY2019 Supplies Expenses	FY2019 Contracted Services Expenses	FY2019 Interdepartment Services Expenses	FY2019 Advertising Expenses	Other & ADJ for Mixed Project Expense
Unspent Capital Project Working Capital Appropriations													
80238 - Japonski Island Water Design	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90531 - Monastery St (DeGroff to Arrowhead) and Kinkead Utility & Street Improvements	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90652 - UV Disinfection Facility	\$ -	\$ -	\$ 1,747.52	\$ (4,339.01)	\$ -	\$ -	\$ 6,086.53	\$ -	\$ -	\$ 6,015.00	\$ 71.53	\$ -	\$ -
90790 - DeGroff Street Utilities and Street Improvements	\$ -	\$ 193,008.67	\$ (29,396.58)	\$ 108,406.38	\$ -	\$ -	\$ 3,641.76	\$ 987,216.31	\$ -	\$ 136.95	\$ -	\$ -	\$ 55,068.76
90796 - Brady Street Water/Wastewater (HPR to Gavan)	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90801 - Sitka FY17 Paving	\$ -	\$ -	\$ 11,826.51	\$ 11,826.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90819 - South Lake / West Degroff Improvements	\$ -	\$ -	\$ (0.00)	\$ (0.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90826 - SMC Water Tank Planning Site Selection & Survey	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90833 - Critical Secondary Water Line	\$ -	\$ 260,346.00	\$ 321,506.76	\$ 453,587.05	\$ -	\$ -	\$ 47,486.82	\$ 225,629.77	\$ 68,964.27	\$ 28,384.20	\$ 13,780.71	\$ -	\$ -
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	\$ 60,000	\$ -	\$ 20,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90843 - Lake Street (DeGroff to Arrowhead & Hirst)	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90844 - Lincoln Street Utilities (Jeff Davis to Harbor Drive)	\$ 75,000	\$ -	\$ 10,000.00	\$ 85,000.00	\$ -	\$ -	\$ -	\$ 9,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
80859 - Landslide Study	\$ -	\$ -	\$ 11,000.00	\$ 9,346.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,653.27	\$ -	\$ -	\$ -
90870 - Water Master Plan	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90877 - Sitka Paving 2017-Brady and Gavan St Paving	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90878 - Sitka Paving 2017 Katlian	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90883 - SMC Water Transmission Main Repair	\$ 400,000	\$ -	\$ (7,900.24)	\$ 322,014.41	\$ -	\$ -	\$ -	\$ 7,900.24	\$ 1,864.46	\$ 49,656.25	\$ 18,079.54	\$ 485.10	\$ -
80889 - Blue Lake Watershed Plan	\$ 35,000	\$ -	\$ -	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80890 - Monitor Analyzing Panel	\$ 25,000	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80891 - Blue Lake WTP Valve Insulation Box	\$ 15,000	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80892 - Harbor Mountain Tank Ladder	\$ 17,000	\$ -	\$ -	\$ 17,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80893 - SCADA Reporting Software	\$ 10,000	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80894 - Resource Management/GIS Implementation (W/WW)	\$ 20,000	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80908 - Water Transmission Main Emergency Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 657,000.00	\$ 453,354.67	\$ 643,783.97	\$ 1,492,842.07	\$ -	\$ -	\$ 57,215.11	\$ 1,229,746.32	\$ 70,828.73	\$ 85,845.67	\$ 31,931.78	\$ 485.10	\$ 55,068.76

	FY2019 Total Expenses	Total Assets	Change in Accounts Payable	Change in Retainage Payable	Ending Accounts Payable	Ending Retainage Payable	Total Liabilities	Working Capital
Unspent Capital Project Working Capital Appropriations								
80238 - Japonski Island Water Design	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
90531 - Monastery St (DeGroff to Arrowhead) and Kinkead Utility & Street Improvements	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
90652 - UV Disinfection Facility	\$ 6,086.53	\$ 1,747.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,747.52
90790 - DeGroff Street Utilities and Street Improvements	\$ 55,205.71	\$ 1,099,264.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,048.14
90796 - Brady Street Water/Wastewater (HPR to Gavan)	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
90801 - Sitka FY17 Paving	\$ -	\$ 11,826.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,826.51
90819 - South Lake / West Degroff Improvements	\$ -	\$ (0.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.00)
90826 - SMC Water Tank Planning Site Selection & Survey	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90833 - Critical Secondary Water Line	\$ 111,129.18	\$ 726,703.64	\$ (17,136.53)	\$ -	\$ -	\$ -	\$ -	\$ 501,073.87
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	\$ -	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000.00
90843 - Lake Street (DeGroff to Arrowhead & Hirst)	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
90844 - Lincoln Street Utilities (Jeff Davis to Harbor Drive)	\$ -	\$ 94,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000.00
80859 - Landslide Study	\$ 1,653.27	\$ 9,346.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,346.73
90870 - Water Master Plan	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
90877 - Sitka Paving 2017-Brady and Gavan St Paving	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
90878 - Sitka Paving 2017 Katlian	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
90883 - SMC Water Transmission Main Repair	\$ 70,085.35	\$ 329,914.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322,014.41
80889 - Blue Lake Watershed Plan	\$ -	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00
80890 - Monitor Analyzing Panel	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
80891 - Blue Lake WTP Valve Insulation Box	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
80892 - Harbor Mountain Tank Ladder	\$ -	\$ 17,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000.00
80893 - SCADA Reporting Software	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
80894 - Resource Management/GIS Implementation (W/WW)	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
80908 - Water Transmission Main Emergency Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 244,160.04	\$ 2,779,803.50	\$ (17,136.53)	\$ -	\$ -	\$ -	\$ -	\$ 1,550,057.18



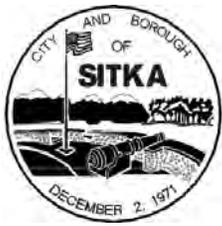
Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	9,965.00	7,278.00	7,278.00	2,687.00	73	4,633.43
3101 - Totals		\$9,965.00	\$7,278.00	\$7,278.00	\$2,687.00	73%	\$4,633.43
Department 310 - State Revenue Totals		\$9,965.00	\$7,278.00	\$7,278.00	\$2,687.00	73%	\$4,633.43
Department 340 - Operating Revenue							
3411							
3411.000	Water-Residential	1,890,990.00	155,948.90	939,340.34	951,649.66	50	1,875,836.49
3411 - Totals		\$1,890,990.00	\$155,948.90	\$939,340.34	\$951,649.66	50%	\$1,875,836.49
3412							
3412.000	Water-Commercial	1,005,000.00	68,505.46	500,274.59	504,725.41	50	942,068.15
3412 - Totals		\$1,005,000.00	\$68,505.46	\$500,274.59	\$504,725.41	50%	\$942,068.15
3413							
3413.000	Water-Harbor	7,950.00	768.12	6,128.53	1,821.47	77	15,237.44
3413 - Totals		\$7,950.00	\$768.12	\$6,128.53	\$1,821.47	77%	\$15,237.44
3491							
3491.000	Jobbing-Labor	34,450.00	219.94	7,720.36	26,729.64	22	23,693.52
3491 - Totals		\$34,450.00	\$219.94	\$7,720.36	\$26,729.64	22%	\$23,693.52
3492							
3492.000	Jobbing-Materials/Parts	8,610.00	.00	666.23	7,943.77	8	561.53
3492 - Totals		\$8,610.00	\$0.00	\$666.23	\$7,943.77	8%	\$561.53
3493							
3493.000	Jobbing-Equipment	10.00	.00	.00	10.00	0	.00
3493 - Totals		\$10.00	\$0.00	\$0.00	\$10.00	0%	\$0.00
Department 340 - Operating Revenue Totals		\$2,947,010.00	\$225,442.42	\$1,454,130.05	\$1,492,879.95	49%	\$2,857,397.13
Department 350 - Non-Operating Revenue							
3501							
3501.001	Connection Fees	9,000.00	.00	3,800.00	5,200.00	42	11,340.00
3501.003	Other Revenue	.00	.00	.00	.00	+++	200.00
3501 - Totals		\$9,000.00	\$0.00	\$3,800.00	\$5,200.00	42%	\$11,540.00
Department 350 - Non-Operating Revenue Totals		\$9,000.00	\$0.00	\$3,800.00	\$5,200.00	42%	\$11,540.00



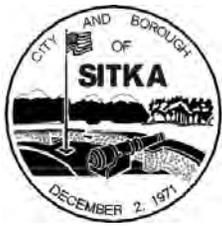
Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	55,210.00	5,915.73	33,931.44	21,278.56	61	62,005.21
3610 - Totals		55,210.00	5,915.73	33,931.44	21,278.56	61%	62,005.21
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	47,025.00
3612 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$47,025.00
Department 360 - Uses of Prop & Investment Totals		\$55,210.00	\$5,915.73	\$33,931.44	\$21,278.56	61%	\$109,030.21
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	(88.13)
3807 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$88.13)
3820							
3820.000	Bad Debt Collected	.00	586.68	733.14	(733.14)	+++	1,152.83
3820 - Totals		\$0.00	\$586.68	\$733.14	(\$733.14)	+++	\$1,152.83
Department 380 - Miscellaneous Totals		\$0.00	\$586.68	\$733.14	(\$733.14)	+++	\$1,064.70
Department 390 - Cash Basis Receipts							
3950							
3950.720	Transfer In Cap Water	.00	.00	.00	.00	+++	350,394.75
3950 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$350,394.75
Department 390 - Cash Basis Receipts Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$350,394.75
Division 300 - Revenue Totals		\$3,021,185.00	\$239,222.83	\$1,499,872.63	\$1,521,312.37	50%	\$3,334,060.22
REVENUE TOTALS		\$3,021,185.00	\$239,222.83	\$1,499,872.63	\$1,521,312.37	50%	\$3,334,060.22
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.004	Overtime	23,000.00	.00	.00	23,000.00	0	.00
5110.010	Temp Wages	20,000.00	.00	.00	20,000.00	0	.00
5110 - Totals		\$43,000.00	\$0.00	\$0.00	\$43,000.00	0%	\$0.00
5120							
5120.001	Annual Leave	9,387.00	.00	.00	9,387.00	0	9,107.81
5120.002	SBS	3,211.32	.00	.00	3,211.32	0	.00
5120.003	Medicare	759.61	.00	.00	759.61	0	.00



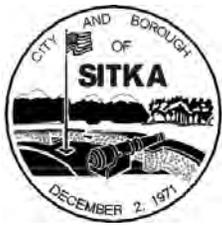
Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5120.004	PERS	5,060.00	.00	.00	5,060.00	0	(36,956.00)
5120.007	Workmen's Compensation	1,831.80	.00	.00	1,831.80	0	.00
5120 - Totals		\$20,249.73	\$0.00	\$0.00	\$20,249.73	0%	(\$27,848.19)
5201							
5201.000	Training and Travel	.00	.00	459.10	(459.10)	+++	100.00
5201 - Totals		\$0.00	\$0.00	\$459.10	(\$459.10)	+++	\$100.00
5203							
5203.005	Heating Fuel	4,000.00	362.36	740.74	3,259.26	19	3,653.18
5203 - Totals		\$4,000.00	\$362.36	\$740.74	\$3,259.26	19%	\$3,653.18
5205							
5205.000	Insurance	31,306.00	3,444.93	20,669.58	10,636.42	66	29,005.36
5205 - Totals		\$31,306.00	\$3,444.93	\$20,669.58	\$10,636.42	66%	\$29,005.36
5206							
5206.000	Supplies	1,200.00	.00	97.96	1,102.04	8	516.22
5206 - Totals		\$1,200.00	\$0.00	\$97.96	\$1,102.04	8%	\$516.22
5207							
5207.000	Repairs & Maintenance	.00	.00	298.91	(298.91)	+++	.00
5207 - Totals		\$0.00	\$0.00	\$298.91	(\$298.91)	+++	\$0.00
5208							
5208.000	Bldg Repair & Maint	10,000.00	1,867.56	4,000.42	5,999.58	40	13,325.81
5208 - Totals		\$10,000.00	\$1,867.56	\$4,000.42	\$5,999.58	40%	\$13,325.81
5211							
5211.000	Data Processing Fees	31,893.00	2,657.75	15,946.50	15,946.50	50	39,999.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	7,797.00
5211 - Totals		\$31,893.00	\$2,657.75	\$15,946.50	\$15,946.50	50%	\$47,796.96
5212							
5212.000	Contracted/Purchased Serv	17,000.00	.00	1,409.87	15,590.13	8	5,464.17
5212 - Totals		\$17,000.00	\$0.00	\$1,409.87	\$15,590.13	8%	\$5,464.17
5214							
5214.000	Interdepartment Services	451,204.00	61,359.24	228,214.74	222,989.26	51	448,794.02
5214 - Totals		\$451,204.00	\$61,359.24	\$228,214.74	\$222,989.26	51%	\$448,794.02
5222							
5222.000	Postage	6,750.00	562.50	2,250.00	4,500.00	33	8,059.54
5222 - Totals		\$6,750.00	\$562.50	\$2,250.00	\$4,500.00	33%	\$8,059.54



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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5224							
5224.000	Dues & Publications	2,000.00	.00	524.00	1,476.00	26	525.25
5224 - Totals		\$2,000.00	\$0.00	\$524.00	\$1,476.00	26%	\$525.25
5226							
5226.000	Advertising	1,500.00	.00	.00	1,500.00	0	297.65
5226 - Totals		\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$297.65
5230							
5230.000	Bad Debts	20,000.00	.00	.00	20,000.00	0	591.76
5230 - Totals		\$20,000.00	\$0.00	\$0.00	\$20,000.00	0%	\$591.76
5231							
5231.000	Credit Card Expense	35,000.00	1,640.32	12,352.88	22,647.12	35	26,675.79
5231 - Totals		\$35,000.00	\$1,640.32	\$12,352.88	\$22,647.12	35%	\$26,675.79
5290							
5290.000	Other Expenses	500.00	.00	8.00	492.00	2	199.89
5290 - Totals		\$500.00	\$0.00	\$8.00	\$492.00	2%	\$199.89
5400							
5400.000	OPEB Expense	.00	.00	.00	.00	+++	(3,778.00)
5400 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$3,778.00)
Department 601 - Administration Totals		\$675,602.73	\$71,894.66	\$286,972.70	\$388,630.03	42%	\$553,379.41
Department 605 - Distribution							
5110							
5110.001	Regular Salaries/Wages	210,727.60	7,677.64	51,565.87	159,161.73	24	108,178.15
5110.002	Holidays	.00	1,545.76	3,965.00	(3,965.00)	+++	9,021.20
5110.003	Sick Leave	.00	1,230.00	5,217.53	(5,217.53)	+++	5,582.18
5110.004	Overtime	.00	183.60	4,625.21	(4,625.21)	+++	11,218.25
5110 - Totals		\$210,727.60	\$10,637.00	\$65,373.61	\$145,353.99	31%	\$133,999.78
5120							
5120.001	Annual Leave	.00	387.02	12,583.74	(12,583.74)	+++	12,987.03
5120.002	SBS	12,917.57	680.36	4,821.09	8,096.48	37	9,395.43
5120.003	Medicare	3,055.55	160.95	1,140.40	1,915.15	37	2,222.36
5120.004	PERS	56,325.03	7,283.28	22,061.47	34,263.56	39	38,595.40
5120.005	Health Insurance	69,662.16	4,858.30	25,810.56	43,851.60	37	62,030.11
5120.006	Life Insurance	42.48	2.42	15.96	26.52	38	31.13



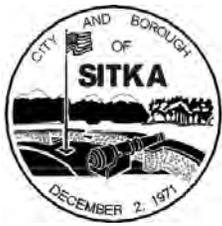
Income Statement

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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5120.007	Workmen's Compensation	8,977.04	486.13	3,444.75	5,532.29	38	6,529.23
5120	- Totals	\$150,979.83	\$13,858.46	\$69,877.97	\$81,101.86	46%	\$131,790.69
5201							
5201.000	Training and Travel	4,050.00	.00	408.48	3,641.52	10	4,060.35
5201	- Totals	\$4,050.00	\$0.00	\$408.48	\$3,641.52	10%	\$4,060.35
5202							
5202.000	Uniforms	500.00	.00	300.99	199.01	60	490.73
5202	- Totals	\$500.00	\$0.00	\$300.99	\$199.01	60%	\$490.73
5203							
5203.001	Electric	38,000.00	3,086.80	14,629.31	23,370.69	38	37,455.94
5203	- Totals	\$38,000.00	\$3,086.80	\$14,629.31	\$23,370.69	38%	\$37,455.94
5204							
5204.001	Cell Phone Stipend	900.00	75.00	450.00	450.00	50	900.00
5204	- Totals	\$900.00	\$75.00	\$450.00	\$450.00	50%	\$900.00
5206							
5206.000	Supplies	40,525.18	(31.25)	1,206.85	39,318.33	3	2,763.64
5206	- Totals	\$40,525.18	(\$31.25)	\$1,206.85	\$39,318.33	3%	\$2,763.64
5207							
5207.000	Repairs & Maintenance	5,000.00	5.36	2,680.77	2,319.23	54	23,442.65
5207	- Totals	\$5,000.00	\$5.36	\$2,680.77	\$2,319.23	54%	\$23,442.65
5212							
5212.000	Contracted/Purchased Serv	28,343.51	.00	3,895.00	24,448.51	14	16,656.49
5212	- Totals	\$28,343.51	\$0.00	\$3,895.00	\$24,448.51	14%	\$16,656.49
5221							
5221.000	Transportation/Vehicles	15,101.00	738.75	6,264.38	8,836.62	41	15,845.30
5221	- Totals	\$15,101.00	\$738.75	\$6,264.38	\$8,836.62	41%	\$15,845.30
5223							
5223.000	Tools & Small Equipment	1,000.00	.00	50.25	949.75	5	2,004.11
5223	- Totals	\$1,000.00	\$0.00	\$50.25	\$949.75	5%	\$2,004.11
5227							
5227.002	Rent-Equipment	3,000.00	.00	2,192.55	807.45	73	2,599.08
5227	- Totals	\$3,000.00	\$0.00	\$2,192.55	\$807.45	73%	\$2,599.08



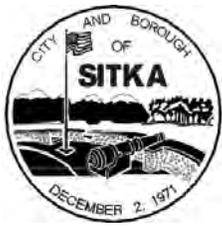
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Detail Listing

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5290							
5290.000	Other Expenses	500.00	.00	24,671.00	(24,171.00)	4,934	476.20
5290.100	Unanticipated Repairs	200,000.00	89.43	5,801.27	194,198.73	3	32,302.14
5290 - Totals		\$200,500.00	\$89.43	\$30,472.27	\$170,027.73	15%	\$32,778.34
Department 605 - Distribution Totals		\$698,627.12	\$28,459.55	\$197,802.43	\$500,824.69	28%	\$404,787.10
Department 610 - Treatment							
5110							
5110.001	Regular Salaries/Wages	4,836.00	4,617.18	24,158.84	(19,322.84)	500	60,689.86
5110.004	Overtime	.00	.00	822.59	(822.59)	+++	598.81
5110 - Totals		\$4,836.00	\$4,617.18	\$24,981.43	(\$20,145.43)	517%	\$61,288.67
5120							
5120.002	SBS	296.51	283.04	1,531.37	(1,234.86)	516	3,756.99
5120.003	Medicare	70.14	66.94	362.24	(292.10)	516	888.71
5120.004	PERS	1,064.13	3,435.79	7,915.94	(6,851.81)	744	17,163.37
5120.005	Health Insurance	.00	2,107.92	9,020.54	(9,020.54)	+++	20,066.22
5120.006	Life Insurance	.00	1.12	5.28	(5.28)	+++	11.35
5120.007	Workmen's Compensation	206.05	202.24	1,094.19	(888.14)	531	2,610.84
5120 - Totals		\$1,636.83	\$6,097.05	\$19,929.56	(\$18,292.73)	1,218%	\$44,497.48
5201							
5201.000	Training and Travel	5,400.00	.00	856.40	4,543.60	16	4,472.32
5201 - Totals		\$5,400.00	\$0.00	\$856.40	\$4,543.60	16%	\$4,472.32
5202							
5202.000	Uniforms	400.00	.00	.00	400.00	0	381.15
5202 - Totals		\$400.00	\$0.00	\$0.00	\$400.00	0%	\$381.15
5203							
5203.001	Electric	52,000.00	4,340.74	20,338.33	31,661.67	39	52,988.15
5203 - Totals		\$52,000.00	\$4,340.74	\$20,338.33	\$31,661.67	39%	\$52,988.15
5206							
5206.000	Supplies	93,366.00	862.97	39,306.64	54,059.36	42	99,373.05
5206 - Totals		\$93,366.00	\$862.97	\$39,306.64	\$54,059.36	42%	\$99,373.05
5207							
5207.000	Repairs & Maintenance	13,923.99	.00	2,051.42	11,872.57	15	11,090.53
5207 - Totals		\$13,923.99	\$0.00	\$2,051.42	\$11,872.57	15%	\$11,090.53



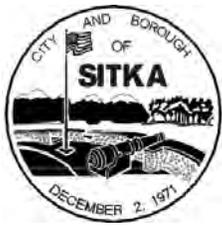
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Detail Listing

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 610 - Treatment							
5212							
5212.000	Contracted/Purchased Serv	29,335.00	.00	8,127.91	21,207.09	28	28,301.33
5212 - Totals		\$29,335.00	\$0.00	\$8,127.91	\$21,207.09	28%	\$28,301.33
5223							
5223.000	Tools & Small Equipment	468.00	.00	.00	468.00	0	5,080.63
5223 - Totals		\$468.00	\$0.00	\$0.00	\$468.00	0%	\$5,080.63
5224							
5224.000	Dues & Publications	.00	.00	100.00	(100.00)	+++	.00
5224 - Totals		\$0.00	\$0.00	\$100.00	(\$100.00)	+++	\$0.00
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	2,793.99
5227 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,793.99
5290							
5290.000	Other Expenses	1,500.00	.00	39.78	1,460.22	3	2,694.00
5290 - Totals		\$1,500.00	\$0.00	\$39.78	\$1,460.22	3%	\$2,694.00
Department 610 - Treatment Totals		\$202,865.82	\$15,917.94	\$115,731.47	\$87,134.35	57%	\$312,961.30
Division 600 - Operations Totals		\$1,577,095.67	\$116,272.15	\$600,506.60	\$976,589.07	38%	\$1,271,127.81
Division 640 - Depreciation/Amortization							
6202							
6202.000	Depreciation-Plants	983,361.00	85,415.44	512,492.64	470,868.36	52	1,024,977.38
6202 - Totals		\$983,361.00	\$85,415.44	\$512,492.64	\$470,868.36	52%	\$1,024,977.38
6205							
6205.000	Depreciation-Buildings	296,409.00	24,726.70	148,360.20	148,048.80	50	296,720.40
6205 - Totals		\$296,409.00	\$24,726.70	\$148,360.20	\$148,048.80	50%	\$296,720.40
6206							
6206.000	Depreciation-Machinery	3,672.00	458.47	2,750.82	921.18	75	5,501.68
6206 - Totals		\$3,672.00	\$458.47	\$2,750.82	\$921.18	75%	\$5,501.68
Division 640 - Depreciation/Amortization Totals		\$1,283,442.00	\$110,600.61	\$663,603.66	\$619,838.34	52%	\$1,327,199.46



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	257,022.00	.00	23,724.92	233,297.08	9	93,941.45
	5295 - Totals	\$257,022.00	\$0.00	\$23,724.92	\$233,297.08	9%	\$93,941.45
7301							
7301.000	Note Principal Payments	411,293.00	.00	111,482.46	299,810.54	27	.00
	7301 - Totals	\$411,293.00	\$0.00	\$111,482.46	\$299,810.54	27%	\$0.00
	Division 650 - Debt Payments Totals	\$668,315.00	\$0.00	\$135,207.38	\$533,107.62	20%	\$93,941.45
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	6,514.64	.00	.00	6,514.64	0	.00
	7106 - Totals	\$6,514.64	\$0.00	\$0.00	\$6,514.64	0%	\$0.00
	Division 670 - Fixed Assets Totals	\$6,514.64	\$0.00	\$0.00	\$6,514.64	0%	\$0.00
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	657,000.00	.00	657,000.00	.00	100	1,059,282.30
	7200 - Totals	\$657,000.00	\$0.00	\$657,000.00	\$0.00	100%	\$1,059,282.30
	Division 680 - Transfers Between Funds Totals	\$657,000.00	\$0.00	\$657,000.00	\$0.00	100%	\$1,059,282.30
	EXPENSE TOTALS	\$4,192,367.31	\$226,872.76	\$2,056,317.64	\$2,136,049.67	49%	\$3,751,551.02
	Fund 210 - Water Fund Totals						
	REVENUE TOTALS	3,021,185.00	239,222.83	1,499,872.63	1,521,312.37	50%	3,334,060.22
	EXPENSE TOTALS	4,192,367.31	226,872.76	2,056,317.64	2,136,049.67	49%	3,751,551.02
	Fund 210 - Water Fund Net Gain (Loss)	(\$1,171,182.31)	\$12,350.07	(\$556,445.01)	\$614,737.30	48%	(\$417,490.80)
	Fund Type Enterprise Funds Totals						
	REVENUE TOTALS	3,021,185.00	239,222.83	1,499,872.63	1,521,312.37	50%	3,334,060.22
	EXPENSE TOTALS	4,192,367.31	226,872.76	2,056,317.64	2,136,049.67	49%	3,751,551.02
	Fund Type Enterprise Funds Net Gain (Loss)	(\$1,171,182.31)	\$12,350.07	(\$556,445.01)	\$614,737.30	48%	(\$417,490.80)
	Fund Category Proprietary Funds Totals						
	REVENUE TOTALS	3,021,185.00	239,222.83	1,499,872.63	1,521,312.37	50%	3,334,060.22
	EXPENSE TOTALS	4,192,367.31	226,872.76	2,056,317.64	2,136,049.67	49%	3,751,551.02



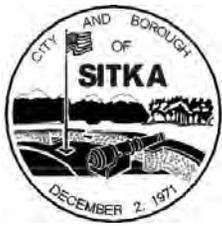
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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
	Fund Category Proprietary Funds Net Gain (Loss)	(\$1,171,182.31)	\$12,350.07	(\$556,445.01)	\$614,737.30	48%	(\$417,490.80)
	Grand Totals						
	REVENUE TOTALS	3,021,185.00	239,222.83	1,499,872.63	1,521,312.37	50%	3,334,060.22
	EXPENSE TOTALS	4,192,367.31	226,872.76	2,056,317.64	2,136,049.67	49%	3,751,551.02
	Grand Total Net Gain (Loss)	(\$1,171,182.31)	\$12,350.07	(\$556,445.01)	\$614,737.30	48%	(\$417,490.80)



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 210 - Water Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	20,272.00	20,272.00	.00	.00
1027 - Totals		\$20,272.00	\$20,272.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	2,314,818.79	2,247,050.91	67,767.88	3.02
1030 - Totals		\$2,314,818.79	\$2,247,050.91	\$67,767.88	3.02%
1050					
1050.000	Accts Rec.-Misc Billing	3,323.18	5,986.21	(2,663.03)	(44.49)
1050.010	Accts Rec.-Utility Billing	171,584.30	179,446.34	(7,862.04)	(4.38)
1050.050	Accts Rec.-Collections	28,414.21	29,168.91	(754.70)	(2.59)
1050.900	Allowance - Doubtful Acct	(28,414.21)	(29,168.91)	754.70	2.59
1050 - Totals		\$174,907.48	\$185,432.55	(\$10,525.07)	(5.68%)
1070					
1070.010	Notes Receivable	(.01)	(.01)	.00	.00
1070 - Totals		(\$0.01)	(\$0.01)	\$0.00	0.00%
1100					
1100.010	Inventory - Materials	235,452.60	223,898.10	11,554.50	5.16
1100 - Totals		\$235,452.60	\$223,898.10	\$11,554.50	5.16%
1200					
1200.020	Prepaid Insurance	20,669.55	.00	20,669.55	+++
1200.030	Prepaid Workers Compensation Insurance	5,137.10	.00	5,137.10	+++
1200 - Totals		\$25,806.65	\$0.00	\$25,806.65	+++
1425					
1425.000	Deferred Outflow OPEB	28,396.00	28,396.00	.00	.00
1425 - Totals		\$28,396.00	\$28,396.00	\$0.00	0.00%
1520					
1520.100	Water Plant	36,217,582.88	36,217,582.88	.00	.00
1520 - Totals		\$36,217,582.88	\$36,217,582.88	\$0.00	0.00%
1540					
1540.000	Buildings	8,894,611.74	8,894,611.74	.00	.00
1540 - Totals		\$8,894,611.74	\$8,894,611.74	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	208,392.76	208,392.76	.00	.00
1550 - Totals		\$208,392.76	\$208,392.76	\$0.00	0.00%



Balance Sheet

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 210 - Water Fund					
ASSETS					
1620					
1620.000	Accumulated Depr Ut Plant	(16,989,285.78)	(16,476,793.14)	(512,492.64)	(3.11)
1620 - Totals		(\$16,989,285.78)	(\$16,476,793.14)	(\$512,492.64)	(3.11%)
1640					
1640.000	Accumulated Depr Building	(1,335,361.80)	(1,187,001.60)	(148,360.20)	(12.50)
1640 - Totals		(\$1,335,361.80)	(\$1,187,001.60)	(\$148,360.20)	(12.50%)
1650					
1650.000	Accumulated Depr Equipmnt	(151,055.94)	(148,305.12)	(2,750.82)	(1.85)
1650 - Totals		(\$151,055.94)	(\$148,305.12)	(\$2,750.82)	(1.85%)
1810					
1810.100	Water Rights ALP	23,483.00	23,483.00	.00	.00
1810 - Totals		\$23,483.00	\$23,483.00	\$0.00	0.00%
1825					
1825.000	Deferred Outflow Pension	37,575.00	37,575.00	.00	.00
1825 - Totals		\$37,575.00	\$37,575.00	\$0.00	0.00%
ASSETS TOTALS		\$29,705,595.37	\$30,274,595.07	(\$568,999.70)	(1.88%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	12,554.69	(12,554.69)	(100.00)
2020 - Totals		\$0.00	\$12,554.69	(\$12,554.69)	(100.00%)
2060					
2060.000	Compensated Absences Pay.	27,354.24	27,354.24	.00	.00
2060 - Totals		\$27,354.24	\$27,354.24	\$0.00	0.00%
2200					
2200.002	Interest Payable-Notes	32,390.50	32,390.50	.00	.00
2200 - Totals		\$32,390.50	\$32,390.50	\$0.00	0.00%
2450					
2450.300	Deferred Inflow OPEB	34,882.00	34,882.00	.00	.00
2450.900	Net OPEB Liability	81,835.00	81,835.00	.00	.00
2450 - Totals		\$116,717.00	\$116,717.00	\$0.00	0.00%
2500					
2500.500	Notes Payable-State	6,807,164.83	6,807,164.83	.00	.00
2500.900	Net Pension Liability	354,299.00	354,299.00	.00	.00
2500 - Totals		\$7,161,463.83	\$7,161,463.83	\$0.00	0.00%



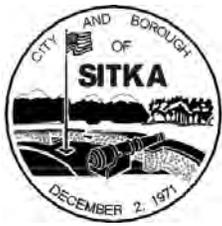
Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 210 - Water Fund					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2700					
2700.300	Deferred Inflow Pension	18,177.00	18,177.00	.00	.00
2700 - Totals		\$18,177.00	\$18,177.00	\$0.00	0.00%
LIABILITIES TOTALS		\$7,356,102.57	\$7,368,657.26	(\$12,554.69)	(0.17%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	53,838.86	53,838.86	.00	.00
2800.002	Contributed Cap.-State	13,579,799.42	13,579,799.42	.00	.00
2800.003	Contributed Cap.-Local	80,301.48	80,301.48	.00	.00
2800 - Totals		\$13,713,939.76	\$13,713,939.76	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	(11,860.61)	(11,860.61)	.00	.00
2900 - Totals		(\$11,860.61)	(\$11,860.61)	\$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	(1,024,704.43)	(1,024,704.43)	.00	.00
2910 - Totals		(\$1,024,704.43)	(\$1,024,704.43)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	10,636,628.18	10,636,628.18	.00	.00
2920.500	Post Soft Close Entries	(2,434.18)	(2,434.18)	.00	.00
2920 - Totals		\$10,634,194.00	\$10,634,194.00	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	11,859.89	11,859.89	.00	.00
2965 - Totals		\$11,859.89	\$11,859.89	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$23,323,428.61	\$23,323,428.61	\$0.00	0.00%
Prior Year Fund Equity Adjustment		417,490.80			
Fund Revenues		(1,499,872.63)			
Fund Expenses		2,056,317.64			
FUND EQUITY TOTALS		\$22,349,492.80	\$23,323,428.61	(\$973,935.81)	(4.18%)
LIABILITIES AND FUND EQUITY TOTALS		\$29,705,595.37	\$30,692,085.87	(\$986,490.50)	(3.21%)
Fund 210 - Water Fund Totals		\$0.00	(\$417,490.80)	\$417,490.80	100.00%
Fund Type Enterprise Funds Totals		\$0.00	(\$417,490.80)	\$417,490.80	100.00%
Fund Category Proprietary Funds Totals		\$0.00	(\$417,490.80)	\$417,490.80	100.00%
Grand Totals		\$0.00	(\$417,490.80)	\$417,490.80	100.00%



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 720 - Capital Projects-Water							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	.00	.00	.00	.00	+++	(.03)
3101.020	Loan Proceeds	.00	54,415.32	109,992.37	(109,992.37)	+++	.00
3101 - Totals		\$0.00	\$54,415.32	\$109,992.37	(\$109,992.37)	+++	(\$0.03)
Department 310 - State Revenue Totals		\$0.00	\$54,415.32	\$109,992.37	(\$109,992.37)	+++	(\$0.03)
Department 315 - Federal Revenue							
3151							
3151.020	Loan proceeds	.00	2,799.79	29,789.44	(29,789.44)	+++	.00
3151 - Totals		\$0.00	\$2,799.79	\$29,789.44	(\$29,789.44)	+++	\$0.00
Department 315 - Federal Revenue Totals		\$0.00	\$2,799.79	\$29,789.44	(\$29,789.44)	+++	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.210	Transfer In Water	657,000.00	.00	657,000.00	.00	100	991,082.30
3950 - Totals		\$657,000.00	\$0.00	\$657,000.00	\$0.00	100%	\$991,082.30
Department 390 - Cash Basis Receipts Totals		\$657,000.00	\$0.00	\$657,000.00	\$0.00	100%	\$991,082.30
Division 300 - Revenue Totals		\$657,000.00	\$57,215.11	\$796,781.81	(\$139,781.81)	121%	\$991,082.27
REVENUE TOTALS		\$657,000.00	\$57,215.11	\$796,781.81	(\$139,781.81)	121%	\$991,082.27
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	.00	70,828.73	(70,828.73)	+++	.00
5206 - Totals		\$0.00	\$0.00	\$70,828.73	(\$70,828.73)	+++	\$0.00
5212							
5212.000	Contracted/Purchased Serv	959,401.71	17,618.90	85,845.67	873,556.04	9	132,800.77
5212 - Totals		\$959,401.71	\$17,618.90	\$85,845.67	\$873,556.04	9%	\$132,800.77
5214							
5214.000	Interdepartment Services	.00	8,345.75	31,931.78	(31,931.78)	+++	24,402.57
5214 - Totals		\$0.00	\$8,345.75	\$31,931.78	(\$31,931.78)	+++	\$24,402.57
5226							
5226.000	Advertising	.00	.00	485.10	(485.10)	+++	.00
5226 - Totals		\$0.00	\$0.00	\$485.10	(\$485.10)	+++	\$0.00



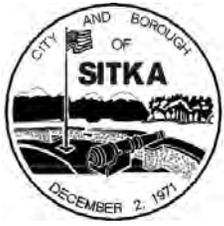
Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 720 - Capital Projects-Water							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5290							
5290.000	Other Expenses	.00	.00	55,068.76	(55,068.76)	+++	581,058.25
	5290 - Totals	\$0.00	\$0.00	\$55,068.76	(\$55,068.76)	+++	\$581,058.25
	Department 630 - Operations Totals	\$959,401.71	\$25,964.65	\$244,160.04	\$715,241.67	25%	\$738,261.59
Department 670 - Fixed Assets							
7150							
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	+++	(738,261.59)
	7150 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$738,261.59)
	Department 670 - Fixed Assets Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$738,261.59)
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	285,394.75
	7200 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$285,394.75
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$285,394.75
	Division 600 - Operations Totals	\$959,401.71	\$25,964.65	\$244,160.04	\$715,241.67	25%	\$285,394.75
	EXPENSE TOTALS	\$959,401.71	\$25,964.65	\$244,160.04	\$715,241.67	25%	\$285,394.75
	Fund 720 - Capital Projects-Water Totals						
	REVENUE TOTALS	657,000.00	57,215.11	796,781.81	(139,781.81)	121%	991,082.27
	EXPENSE TOTALS	959,401.71	25,964.65	244,160.04	715,241.67	25%	285,394.75
	Fund 720 - Capital Projects-Water Net Gain (Loss)	(\$302,401.71)	\$31,250.46	\$552,621.77	\$855,023.48	(183%)	\$705,687.52
	Fund Type Capital Projects Funds Totals						
	REVENUE TOTALS	657,000.00	57,215.11	796,781.81	(139,781.81)	121%	991,082.27
	EXPENSE TOTALS	959,401.71	25,964.65	244,160.04	715,241.67	25%	285,394.75
	Fund Type Capital Projects Funds Net Gain (Loss)	(\$302,401.71)	\$31,250.46	\$552,621.77	\$855,023.48	(183%)	\$705,687.52



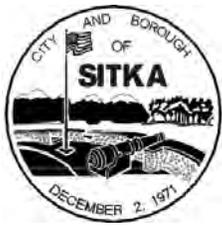
Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
	Fund Category Proprietary Funds Totals						
	REVENUE TOTALS	657,000.00	57,215.11	796,781.81	(139,781.81)	121%	991,082.27
	EXPENSE TOTALS	959,401.71	25,964.65	244,160.04	715,241.67	25%	285,394.75
	Fund Category Proprietary Funds Net Gain (Loss)	(\$302,401.71)	\$31,250.46	\$552,621.77	\$855,023.48	(183%)	\$705,687.52
	Grand Totals						
	REVENUE TOTALS	657,000.00	57,215.11	796,781.81	(139,781.81)	121%	991,082.27
	EXPENSE TOTALS	959,401.71	25,964.65	244,160.04	715,241.67	25%	285,394.75
	Grand Total Net Gain (Loss)	(\$302,401.71)	\$31,250.46	\$552,621.77	\$855,023.48	(183%)	\$705,687.52



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Capital Projects Funds					
Fund 720 - Capital Projects-Water					
ASSETS					
1030					
1030.100	Investment-Central Trea.	1,492,842.07	643,783.97	849,058.10	131.89
1030 - Totals		\$1,492,842.07	\$643,783.97	\$849,058.10	131.89%
1050					
1050.060	Accts Rec.- State	54,415.32	197,623.61	(143,208.29)	(72.47)
1050.070	Accts Rec.- Federal	2,799.79	173,164.36	(170,364.57)	(98.38)
1050 - Totals		\$57,215.11	\$370,787.97	(\$313,572.86)	(84.57%)
1590					
1590.000	Construction in Progress	1,229,746.32	1,229,746.32	.00	.00
1590 - Totals		\$1,229,746.32	\$1,229,746.32	\$0.00	0.00%
ASSETS TOTALS		\$2,779,803.50	\$2,244,318.26	\$535,485.24	23.86%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	17,136.53	(17,136.53)	(100.00)
2020 - Totals		\$0.00	\$17,136.53	(\$17,136.53)	(100.00%)
LIABILITIES TOTALS		\$0.00	\$17,136.53	(\$17,136.53)	(100.00%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	1,319,191.95	1,319,191.95	.00	.00
2800.002	Contributed Cap.-State	181,396.23	181,396.23	.00	.00
2800 - Totals		\$1,500,588.18	\$1,500,588.18	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	363,522.04	363,522.04	.00	.00
2900 - Totals		\$363,522.04	\$363,522.04	\$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	1,743,704.43	1,743,704.43	.00	.00
2910 - Totals		\$1,743,704.43	\$1,743,704.43	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(1,722,798.40)	(1,722,798.40)	.00	.00
2920 - Totals		(\$1,722,798.40)	(\$1,722,798.40)	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(363,522.04)	(363,522.04)	.00	.00
2965 - Totals		(\$363,522.04)	(\$363,522.04)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$1,521,494.21	\$1,521,494.21	\$0.00	0.00%
Prior Year Fund Equity Adjustment		(705,687.52)			



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Capital Projects Funds				
	Fund Revenues	(796,781.81)			
	Fund Expenses	244,160.04			
	FUND EQUITY TOTALS	\$2,779,803.50	\$1,521,494.21	\$1,258,309.29	82.70%
	LIABILITIES AND FUND EQUITY TOTALS	\$2,779,803.50	\$1,538,630.74	\$1,241,172.76	80.67%
Fund	720 - Capital Projects-Water Totals	\$0.00	\$705,687.52	(\$705,687.52)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$705,687.52	(\$705,687.52)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$705,687.52	(\$705,687.52)	(100.00%)
	Grand Totals	\$0.00	\$705,687.52	(\$705,687.52)	(100.00%)

Wastewater Utility

Financial Analysis

As Of, And For the Fiscal Quarter Ending, December 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture 
Revenue	1,766,668	 4.7% Greater Than Previous Year	 2.0% Under Plan	Increase in wastewater revenue attributable to 6.6% increase in user fees in FY2020 
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	255,720	n/a	Under Budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	690,963	 \$158.8K Increase Over FY2019	 Exceeded Plan	Increase in wastewater EBID attributable to 6.6% increase in user fees in FY2020
Net Income (Incorporates non-operating revenue/expense and depreciation— indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	199,960	 \$97.1K Increase Over FY2019	 Exceeded Plan	Increase in wastewater EBID attributable to 6.6% increase in user fees in FY2020
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	43,730	 Greater Than FY2019	 Exceeded Plan	Continue to Monitor 
Total Working Capital (What total resources are available in the fund)	8,353,054	 \$1,708,6K Increase Over FY2019	 Exceeded Plan	Increasing, but still not sufficient to fully fund capital improvements without new debt 
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	2,808,494	 \$71.8K Greater than Prior Year	 Met Plan	Watch trend 
Undesignated Working Capital (How much of the fund's resources are available?)	4,953,471	 \$1,615.9K Increase Over FY2019	 Exceeded Plan	Increasing, but still not sufficient to fully fund capital improvements without new debt 
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	1,127.7	 Greater Than Last Year	 Exceeded Plan	Watch trend 

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	668.7	 Greater Than Last Year	 Exceeded Plan	Watch trend 
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The financial performance of the Wastewater Fund over the fiscal year met or exceeded most aspects of the 1st Quarter FY2020 financial plan, and, was improved over FY2019 in all most metrics. Year-over-year comparisons reflect the positive effects of the 6.5% wastewater fee increase which took effect in FY2020.

For the half of FY2020, wastewater user fee revenue increased by \$114.9K, or 7.3% over FY2019; the 6.5% user fee increase was the reason for the large increase. Net income increased by \$97.1K from FY2019 to \$200.0K.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$691.0K, a 29.8% increase over FY2019. In FY2020, wastewater user fees were substantially increased in order to provide for increased cash flow to pay for the new debt the Municipality must take on to finance repairs to the wastewater treatment plant. As construction outlays for the wastewater treatment plant repairs have not ramped up, the additional cash flow from the FY2020 user fee increase has increased undesignated working capital. This is reflected by the increase in total working capital of \$1,708.6K over December 31, 2018.

While the Wastewater Fund's working capital is greater than most other CBS enterprise funds, its situation is similar in that there is significant need now, and in the near future, to accumulate working capital for capital investments to maintain infrastructure. All available working capital is either formally appropriated for capital improvements, or, informally earmarked for them.

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

City and Borough of Sitka
Wastewater Utility
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2020

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L = 50%)	Variance To FY2020 Plan
Revenue:									
Wastewater Fees	850,962	839,417	-	-	1,690,379	1,575,494	114,885	1,666,379	24,000
Jobbing	35,789	35,423	-	-	71,212	77,950	(6,738)	119,775	(48,563)
Other Operating Revenue	3,040	2,037	-	-	5,077	34,127	(29,050)	16,145	(11,068)
Total Revenue:	889,791	876,877	-	-	1,766,668	1,687,571	79,097	1,802,299	(35,631)
Cost of Sales:									
Collections	213,064	267,972	-	-	481,036	526,102	45,066	728,819	247,783
Treatment	86,429	149,580	-	-	236,009	231,812	(4,197)	114,207	(121,802)
Jobbing	-	-	-	-	-	23,058	23,058	-	-
Depreciation	223,807	223,808	-	-	447,615	436,315	(11,300)	480,875	33,260
Total Cost of Sales:	523,300	641,360	-	-	1,164,660	1,217,287	52,627	1,323,901	159,241
Gross Margin:	366,491	235,517	-	-	602,008	470,284	131,724	478,398	123,610
	41.19%	26.86%			34.08%	27.87%	6.21%	26.54%	7.53%
Selling and Administrative Expenses	171,242	187,418	-	-	358,660	374,442	15,782	488,399	129,739
Earnings Before Interest (EBI):	195,249	48,099	-	-	243,348	95,842	147,506	(10,001)	253,349
	21.94%	5.49%			13.77%	5.68%	8.10%	-0.55%	14.33%
Non-operating Revenue and Expense:									
Non-operating revenue:	39,514	36,922	-	-	76,436	76,172	264	82,379	(5,943)
Grant Revenue	-	-	-	-	-	1,752	(1,752)	-	-
Interest Expense:	(59,912)	(59,912)	-	-	(119,824)	(70,858)	(48,966)	(119,825)	0
Total Non-operating Revenue & Expense:	(20,398)	(22,990)	-	-	(43,388)	7,066	(50,454)	(37,446)	(5,943)
Net Income:	174,851	25,109	-	-	199,960	102,908	97,052	(47,447)	247,406
	19.65%	2.86%			11.32%	6.10%	122.70%	-2.63%	13.95%
Earnings Before Interest and Depreciation (EBIDA):	419,056	271,907	-	-	690,963	532,157	158,806	470,874	286,609
	47.10%	31.01%			39.11%	31.53%	7.58%	26.13%	12.98%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	398,658	248,917	-	-	647,575	539,223	108,352	433,429	214,146
Debt Principal	78,115	78,115	-	-	156,230	168,354	12,124	156,230	0
Debt Principal Coverage Surplus/Deficit	320,543	170,802	-	-	491,345	370,869	120,476	277,199	214,146
Debt Principal Coverage Percentage	510%	319%			414.50%	320.29%	94.21%	277.43%	137.07%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	320,543	170,802	-	-	491,345	370,869	120,476	277,199	214,146
Depreciation	223,807	223,808	-	-	447,615	436,315	(11,300)	480,875	(33,260)
Cash Accumulated For/(Taken From) Asset Replacement	96,736	(53,006)	-	-	43,730	(65,446)	109,176	(203,676)	247,406

City and Borough of Sitka
Wastewater Utility
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2020

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L = 50%)	Variance To FY2020 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	320,543	170,802	-	-	491,345	370,869	120,476	277,199	214,146
CapEx, Accruals, and other Balance Sheet Changes	37,038	33,905	-	-	70,943	(579,961)	650,904	70,943	-
Increase in (Decrease in) Working Capital	357,581	204,707	-	-	562,288	(209,092)	771,380	348,142	214,146
Plus Beginning Total Working Capital	7,790,766	8,148,347	-	-	7,790,766	6,853,575	937,191	7,790,766	-
Equals Ending Total Working Capital:	8,148,347	8,353,054	-	-	8,353,054	6,644,483	1,708,571	8,138,908	214,146
Repair Reserve (1% of PPE):	591,089	591,089	-	-	591,089				
Working Capital Designated for CapEx	2,825,611	2,808,494	-	-	2,808,494				
Undesignated Working Capital	4,731,647	4,953,471	-	-	4,953,471				
Total Working Capital:	8,148,347	8,353,054	-	-	8,353,054				
Days On Hand Annual Cash Outlays in Total Working Capital:	1,221.39	1,025.87	-	-	1,127.74				
Days On Hand Annual Cash Outlays in Total Working Capital Less Repair Reserve:	1,132.79	953.27	-	-	1,047.94				
Days On Hand Annual Cash Outlays in Undesignated Working Capital	709.25	608.35	-	-	668.76				
Working Current Assets	8,715,863	8,920,570	-	-	8,920,570				
Current Liabilities	(255,057)	(255,057)	-	-	(255,057)				
CPLTD	(312,459)	(312,459)	-	-	(312,459)				
Total Working Capital	8,148,347	8,353,054	-	-	8,353,054				

Project	FY2020	FY2020	Cash	State	State	Federal	Construction In Progress 6/30/2019	Advertising Expenses	Supplies Expense
	Appropriations	Payments-Loan Grant & Other		Grant A/R	Loan A/R	Loan A/R			
90447 - WWTP Control System	\$ 70,000.00	\$ -	\$ 73,141.83	\$ -	\$ -	\$ -	\$ 82,513.17	\$ -	\$ -
90531 - Monastery/Kincaid Sewer Design Replacement	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90565 - Jamestown Bay Lift Station Rebuild	\$ -	\$ -	\$ 58,231.68	\$ -	\$ -	\$ -	\$ 26,768.32	\$ -	\$ -
90655 - WWTP Rehabilitation	\$ -	\$ 728,125.81	\$ 197,692.87	\$ -	\$ 85,174.54	\$ -	\$ 694,665.79	\$ -	\$ -
90676 - Brady Street Lift Station	\$ -	\$ -	\$ 79,332.09	\$ -	\$ -	\$ -	\$ 9,877.10	\$ -	\$ -
90713 - Crescent & Landfill Lift Station Replacement	\$ -	\$ 26,899.80	\$ 608,924.60	\$ -	\$ -	\$ -	\$ 141.07	\$ -	\$ -
90750 - WWTP Building Envelope	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,994.60	\$ -	\$ -
90783 - Replace Generators - Lift Stations	\$ -	\$ -	\$ 166,257.00	\$ -	\$ -	\$ -	\$ 59,148.00	\$ -	\$ -
90784 - WWTP Garage Door & Blowers	\$ -	\$ -	\$ 16,278.48	\$ -	\$ -	\$ -	\$ 73,721.52	\$ -	\$ -
90790 - DeGroff Street Utilities and Street Improvements	\$ 33,814.00	\$ 285,604.16	\$ 134,943.23	\$ -	\$ 450.55	\$ 2,252.22	\$ 912,264.96	\$ -	\$ -
90796 - Brady Street Water/Wastewater HPR To Gavin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90800 - Hypochlorite Injection System	\$ -	\$ -	\$ 24,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90801 - Sitka FY17 Paving	\$ -	\$ -	\$ 30,491.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90803 - Marine Street Street Improvements - Eler to Osprey	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90805 - Replace 1995 CCTV Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90808 - Replace WWTP Chlorine Generator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90809 - Replace WWTP Influent Grinder	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90813 - Upgrade RV Dump Site	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90816 - Channel Lift Station	\$ -	\$ -	\$ 55,453.73	\$ -	\$ 17,646.47	\$ -	\$ 6,791.26	\$ -	\$ -
90819 - South Lake / West Degroff Improvements	\$ (33,814.00)	\$ -	\$ (0.43)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90843 - Lake Street (DeGroff to Arrowhead & Hirst) Utility Improvements	\$ -	\$ -	\$ 53,778.07	\$ -	\$ -	\$ -	\$ 21,221.93	\$ -	\$ -
90844 - Lincoln Street (Jeff Davis to Harbor Drive) Utility Improvements	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90845 - Trailer-Mounted 3-Phase Generator	\$ -	\$ -	\$ 90,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90846 - WWTP Generator Replacement	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90856 - Thompsen Lift Station Rehabilitation (Q4 FY18)	\$ -	\$ -	\$ 233,735.00	\$ -	\$ -	\$ -	\$ 103,291.50	\$ -	\$ -
90858 - Eagle Way LS	\$ -	\$ 9,347.50	\$ 188,271.55	\$ -	\$ 31,728.45	\$ -	\$ 19,192.80	\$ -	\$ -
90862 - Japonski Sewer Force Main Condition Assessment	\$ -	\$ -	\$ 249,646.79	\$ -	\$ -	\$ -	\$ 317.45	\$ -	\$ -
90877 - Brady & Gavan Street Paving	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90878 - Katlian Street Paving	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90894 - Resource Management/GIS Implementation (W/WW)	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90895 - Wastewater Master Plan	\$ 120,000.00	\$ -	\$ 120,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90896 - Lake & Lincoln 20 hp Pump	\$ 27,000.00	\$ -	\$ 27,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90897 - WW Lift Station #6 6.5 hp Pump	\$ 12,000.00	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90898 - Granite Creek WW Pump	\$ 16,000.00	\$ -	\$ 16,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
closed projects	\$ 270,000.00	\$ 1,049,977.27	\$ 2,765,177.57	\$ -	\$ 135,000.01	\$ 2,252.22	\$ 2,034,909.47	\$ -	\$ -

Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Other & Mixed Project Expense	Total Expenses	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction In Progress 6/30/2020	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
\$ 14,345.00	\$ -	\$ -	\$ 14,345.00	\$ -	\$ -	\$ 96,858.17	\$ 170,000.00	\$ -	\$ -	\$ -	\$ 73,141.83
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,768.32	\$ 85,000.00	\$ -	\$ -	\$ -	\$ 58,231.68
\$ 63,875.78	\$ 34,891.37	\$ -	\$ 98,767.15	\$ -	\$ -	\$ 793,432.94	\$ 1,076,300.35	\$ -	\$ -	\$ -	\$ 282,867.41
\$ 69,630.93	\$ 6,159.88	\$ -	\$ 75,790.81	\$ -	\$ -	\$ 85,667.91	\$ 165,000.00	\$ -	\$ -	\$ -	\$ 79,332.09
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141.07	\$ 609,065.67	\$ -	\$ -	\$ -	\$ 608,924.60
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,994.60	\$ 24,994.60	\$ -	\$ -	\$ -	\$ -
\$ 10,595.00	\$ -	\$ -	\$ 10,595.00	\$ -	\$ -	\$ 69,743.00	\$ 236,000.00	\$ -	\$ -	\$ -	\$ 166,257.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,721.52	\$ 90,000.00	\$ -	\$ -	\$ -	\$ 16,278.48
\$ 75,513.97	\$ 26,870.77	\$ (55,068.76)	\$ 47,315.98	\$ -	\$ -	\$ 959,580.94	\$ 1,097,226.94	\$ -	\$ 93,935.71	\$ 93,935.71	\$ 43,710.29
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000.00	\$ -	\$ -	\$ -	\$ 24,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,491.08	\$ -	\$ -	\$ -	\$ 30,491.08
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 33,392.32	\$ 4,362.69	\$ -	\$ 37,755.01	\$ -	\$ -	\$ 44,546.27	\$ 117,646.47	\$ -	\$ -	\$ -	\$ 73,100.20
\$ -	\$ -	\$ -	\$ -	\$ -	\$ (506.23)	\$ (506.23)	\$ (506.66)	\$ -	\$ -	\$ -	\$ (0.43)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,221.93	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 53,778.07
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000.00	\$ -	\$ -	\$ -	\$ 90,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
\$ 12,973.50	\$ -	\$ -	\$ 12,973.50	\$ -	\$ -	\$ 116,265.00	\$ 350,000.00	\$ -	\$ -	\$ -	\$ 233,735.00
\$ 38,029.13	\$ 1,251.82	\$ -	\$ 39,280.95	\$ -	\$ -	\$ 58,473.75	\$ 278,473.75	\$ -	\$ -	\$ -	\$ 220,000.00
\$ -	\$ 35.76	\$ -	\$ 35.76	\$ -	\$ -	\$ 353.21	\$ 250,000.00	\$ -	\$ -	\$ -	\$ 249,646.79
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 40,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 25,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000.00	\$ -	\$ -	\$ -	\$ 120,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000.00	\$ -	\$ -	\$ -	\$ 27,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ 12,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000.00	\$ -	\$ -	\$ -	\$ 16,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 318,355.63	\$ 73,572.29	\$ (55,068.76)	\$ 336,859.16	\$ -	\$ (506.23)	\$ 2,371,262.40	\$ 5,273,692.20	\$ -	\$ 93,935.71	\$ 93,935.71	\$ 2,808,494.09



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	26,258.00	20,859.00	20,859.00	5,399.00	79	14,177.21
	3101 - Totals	\$26,258.00	\$20,859.00	\$20,859.00	\$5,399.00	79%	\$14,177.21
	Department 310 - State Revenue Totals	\$26,258.00	\$20,859.00	\$20,859.00	\$5,399.00	79%	\$14,177.21
Department 340 - Operating Revenue							
3421							
3421.000	Wastewater Fees	3,332,758.00	278,980.72	1,690,378.64	1,642,379.36	51	3,143,432.86
	3421 - Totals	\$3,332,758.00	\$278,980.72	\$1,690,378.64	\$1,642,379.36	51%	\$3,143,432.86
3491							
3491.000	Jobbing-Labor	200,000.00	35,273.82	70,632.40	129,367.60	35	169,548.59
	3491 - Totals	\$200,000.00	\$35,273.82	\$70,632.40	\$129,367.60	35%	\$169,548.59
3492							
3492.000	Jobbing-Materials/Parts	35,000.00	.00	.00	35,000.00	0	457.97
	3492 - Totals	\$35,000.00	\$0.00	\$0.00	\$35,000.00	0%	\$457.97
3493							
3493.000	Jobbing-Equipment	4,550.00	.00	580.00	3,970.00	13	1,653.00
	3493 - Totals	\$4,550.00	\$0.00	\$580.00	\$3,970.00	13%	\$1,653.00
	Department 340 - Operating Revenue Totals	\$3,572,308.00	\$314,254.54	\$1,761,591.04	\$1,810,716.96	49%	\$3,315,092.42
Department 350 - Non-Operating Revenue							
3501							
3501.001	Connection Fees	32,290.00	.00	4,560.00	27,730.00	14	16,869.00
	3501 - Totals	\$32,290.00	\$0.00	\$4,560.00	\$27,730.00	14%	\$16,869.00
	Department 350 - Non-Operating Revenue Totals	\$32,290.00	\$0.00	\$4,560.00	\$27,730.00	14%	\$16,869.00
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	138,500.00	12,643.50	76,436.17	62,063.83	55	154,005.61
	3610 - Totals	\$138,500.00	\$12,643.50	\$76,436.17	\$62,063.83	55%	\$154,005.61
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	153,753.00
	3612 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$153,753.00
	Department 360 - Uses of Prop & Investment Totals	\$138,500.00	\$12,643.50	\$76,436.17	\$62,063.83	55%	\$307,758.61



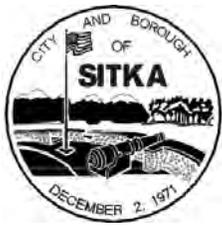
Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	2,127.00
	3807 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,127.00
3820							
3820.000	Bad Debt Collected	.00	517.41	517.41	(517.41)	+++	1,540.63
	3820 - Totals	\$0.00	\$517.41	\$517.41	(\$517.41)	+++	\$1,540.63
	Department 380 - Miscellaneous Totals	\$0.00	\$517.41	\$517.41	(\$517.41)	+++	\$3,667.63
Department 390 - Cash Basis Receipts							
3950							
3950.730	Transfer in from CAP Wastewater	.00	.00	.00	.00	+++	135,149.69
	3950 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$135,149.69
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$135,149.69
	Division 300 - Revenue Totals	\$3,769,356.00	\$348,274.45	\$1,863,963.62	\$1,905,392.38	49%	\$3,792,714.56
	REVENUE TOTALS	\$3,769,356.00	\$348,274.45	\$1,863,963.62	\$1,905,392.38	49%	\$3,792,714.56
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	121,157.64	5,337.60	24,922.56	96,235.08	21	54,100.22
5110.002	Holidays	.00	444.80	2,001.60	(2,001.60)	+++	3,650.56
5110.003	Sick Leave	.00	.00	444.80	(444.80)	+++	3,848.40
5110.004	Overtime	29,000.00	.00	.00	29,000.00	0	134.28
5110.010	Temp Wages	20,000.00	.00	.00	20,000.00	0	.00
	5110 - Totals	\$170,157.64	\$5,782.40	\$27,368.96	\$142,788.68	16%	\$61,733.46
5120							
5120.001	Annual Leave	27,250.00	.00	7,339.20	19,910.80	27	11,443.86
5120.002	SBS	12,100.89	359.07	2,155.21	9,945.68	18	4,142.51
5120.003	Medicare	2,862.39	84.94	509.80	2,352.59	18	979.90
5120.004	PERS	59,292.17	3,552.12	9,915.80	49,376.37	17	(105,832.52)
5120.005	Health Insurance	9,708.00	636.66	2,943.26	6,764.74	30	6,853.37
5120.006	Life Insurance	8.04	.43	2.42	5.62	30	4.93
5120.007	Workmen's Compensation	8,575.88	281.15	1,687.58	6,888.30	20	3,405.91
	5120 - Totals	\$119,797.37	\$4,914.37	\$24,553.27	\$95,244.10	20%	(\$79,002.04)



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5203							
5203.005	Heating Fuel	25,000.00	3,532.14	8,657.53	16,342.47	35	20,424.74
5203 - Totals		\$25,000.00	\$3,532.14	\$8,657.53	\$16,342.47	35%	\$20,424.74
5204							
5204.000	Telephone	5,000.00	518.62	1,555.51	3,444.49	31	2,977.04
5204 - Totals		\$5,000.00	\$518.62	\$1,555.51	\$3,444.49	31%	\$2,977.04
5205							
5205.000	Insurance	29,821.00	2,637.92	15,827.52	13,993.48	53	28,952.83
5205 - Totals		\$29,821.00	\$2,637.92	\$15,827.52	\$13,993.48	53%	\$28,952.83
5206							
5206.000	Supplies	1,500.00	119.75	230.10	1,269.90	15	1,103.56
5206 - Totals		\$1,500.00	\$119.75	\$230.10	\$1,269.90	15%	\$1,103.56
5208							
5208.000	Bldg Repair & Maint	25,800.00	2,997.47	11,421.85	14,378.15	44	25,374.83
5208 - Totals		\$25,800.00	\$2,997.47	\$11,421.85	\$14,378.15	44%	\$25,374.83
5211							
5211.000	Data Processing Fees	69,629.00	5,802.42	34,814.52	34,814.48	50	69,000.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	15,593.00
5211 - Totals		\$69,629.00	\$5,802.42	\$34,814.52	\$34,814.48	50%	\$84,593.00
5212							
5212.000	Contracted/Purchased Serv	20,000.00	.00	1,589.85	18,410.15	8	24,285.86
5212 - Totals		\$20,000.00	\$0.00	\$1,589.85	\$18,410.15	8%	\$24,285.86
5214							
5214.000	Interdepartment Services	436,493.00	38,307.47	206,146.67	230,346.33	47	422,683.25
5214 - Totals		\$436,493.00	\$38,307.47	\$206,146.67	\$230,346.33	47%	\$422,683.25
5221							
5221.000	Transportation/Vehicles	.00	75.00	450.00	(450.00)	+++	900.00
5221 - Totals		\$0.00	\$75.00	\$450.00	(\$450.00)	+++	\$900.00
5222							
5222.000	Postage	5,600.00	562.50	2,250.00	3,350.00	40	6,763.65
5222 - Totals		\$5,600.00	\$562.50	\$2,250.00	\$3,350.00	40%	\$6,763.65



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5224							
5224.000	Dues & Publications	2,000.00	300.00	580.00	1,420.00	29	947.00
	5224 - Totals	\$2,000.00	\$300.00	\$580.00	\$1,420.00	29%	\$947.00
5226							
5226.000	Advertising	1,000.00	.00	.00	1,000.00	0	971.80
	5226 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$971.80
5227							
5227.002	Rent-Equipment	.00	.00	8,496.00	(8,496.00)	+++	.00
	5227 - Totals	\$0.00	\$0.00	\$8,496.00	(\$8,496.00)	+++	\$0.00
5230							
5230.000	Bad Debts	20,000.00	.00	.00	20,000.00	0	2,878.67
	5230 - Totals	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0%	\$2,878.67
5231							
5231.000	Credit Card Expense	45,000.00	1,950.83	14,718.58	30,281.42	33	32,064.34
	5231 - Totals	\$45,000.00	\$1,950.83	\$14,718.58	\$30,281.42	33%	\$32,064.34
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	(.03)
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$0.03)
5400							
5400.000	OPEB Expense	.00	.00	.00	.00	+++	(11,559.00)
	5400 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$11,559.00)
	Department 601 - Administration Totals	\$976,798.01	\$67,500.89	\$358,660.36	\$618,137.65	37%	\$626,092.96
Department 605 - Distribution							
5290							
5290.100	Unanticipated Repairs	.00	.00	.00	.00	+++	11,340.91
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$11,340.91
	Department 605 - Distribution Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$11,340.91
Department 607 - Collections							
5110							
5110.001	Regular Salaries/Wages	509,459.32	23,468.79	124,454.54	385,004.78	24	228,721.40
5110.002	Holidays	.00	2,759.25	12,170.26	(12,170.26)	+++	20,364.53
5110.003	Sick Leave	.00	1,843.35	8,987.62	(8,987.62)	+++	32,043.80



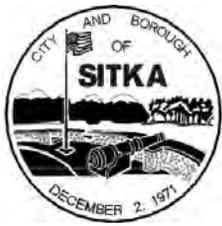
Income Statement

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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 607 - Collections							
5110.004	Overtime	.00	2,926.78	11,113.99	(11,113.99)	+++	25,884.27
5110 - Totals		\$509,459.32	\$30,998.17	\$156,726.41	\$352,732.91	31%	\$307,014.00
5120							
5120.001	Annual Leave	.00	3,532.33	25,214.23	(25,214.23)	+++	44,240.83
5120.002	SBS	31,229.76	2,127.44	11,217.36	20,012.40	36	21,649.82
5120.003	Medicare	7,387.17	503.28	2,653.39	4,733.78	36	5,121.05
5120.004	PERS	112,081.00	19,411.68	51,841.94	60,239.06	46	96,355.21
5120.005	Health Insurance	141,774.96	11,486.26	49,176.14	92,598.82	35	97,198.58
5120.006	Life Insurance	93.00	5.90	31.76	61.24	34	56.26
5120.007	Workmen's Compensation	25,676.61	1,665.91	8,783.65	16,892.96	34	17,417.84
5120 - Totals		\$318,242.50	\$38,732.80	\$148,918.47	\$169,324.03	47%	\$282,039.59
5201							
5201.000	Training and Travel	12,000.00	.00	4,693.19	7,306.81	39	10,028.17
5201 - Totals		\$12,000.00	\$0.00	\$4,693.19	\$7,306.81	39%	\$10,028.17
5202							
5202.000	Uniforms	2,000.00	260.15	143.00	1,857.00	7	1,984.70
5202 - Totals		\$2,000.00	\$260.15	\$143.00	\$1,857.00	7%	\$1,984.70
5203							
5203.001	Electric	120,000.00	6,431.34	47,907.13	72,092.87	40	115,121.94
5203 - Totals		\$120,000.00	\$6,431.34	\$47,907.13	\$72,092.87	40%	\$115,121.94
5204							
5204.000	Telephone	1,000.00	.00	.00	1,000.00	0	.00
5204.001	Cell Phone Stipend	2,100.00	175.00	1,050.00	1,050.00	50	1,925.00
5204 - Totals		\$3,100.00	\$175.00	\$1,050.00	\$2,050.00	34%	\$1,925.00
5206							
5206.000	Supplies	54,000.00	576.42	3,250.67	50,749.33	6	212.48
5206 - Totals		\$54,000.00	\$576.42	\$3,250.67	\$50,749.33	6%	\$212.48
5207							
5207.000	Repairs & Maintenance	47,495.00	152.36	25,277.42	22,217.58	53	34.12
5207 - Totals		\$47,495.00	\$152.36	\$25,277.42	\$22,217.58	53%	\$34.12
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	.00	10,000.00	0	6,537.48
5212 - Totals		\$10,000.00	\$0.00	\$0.00	\$10,000.00	0%	\$6,537.48



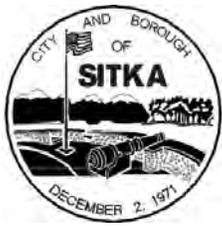
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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 607 - Collections							
5221							
5221.000	Transportation/Vehicles	170,093.00	13,507.65	82,809.25	87,283.75	49	171,026.17
	5221 - Totals	\$170,093.00	\$13,507.65	\$82,809.25	\$87,283.75	49%	\$171,026.17
5223							
5223.000	Tools & Small Equipment	6,000.00	122.56	260.89	5,739.11	4	94.65
	5223 - Totals	\$6,000.00	\$122.56	\$260.89	\$5,739.11	4%	\$94.65
5224							
5224.000	Dues & Publications	.00	.00	.00	.00	+++	15.00
	5224 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$15.00
5227							
5227.002	Rent-Equipment	4,248.00	.00	.00	4,248.00	0	683.63
	5227 - Totals	\$4,248.00	\$0.00	\$0.00	\$4,248.00	0%	\$683.63
5290							
5290.000	Other Expenses	1,000.00	.00	.00	1,000.00	0	360.95
5290.100	Unanticipated Repairs	200,000.00	.00	10,000.00	190,000.00	5	14,908.83
	5290 - Totals	\$201,000.00	\$0.00	\$10,000.00	\$191,000.00	5%	\$15,269.78
	Department 607 - Collections Totals	\$1,457,637.82	\$90,956.45	\$481,036.43	\$976,601.39	33%	\$911,986.71
	Department 610 - Treatment						
5110							
5110.001	Regular Salaries/Wages	9,282.00	11,791.22	84,856.32	(75,574.32)	914	214,078.75
5110.004	Overtime	.00	693.51	2,092.81	(2,092.81)	+++	5,221.70
	5110 - Totals	\$9,282.00	\$12,484.73	\$86,949.13	(\$77,667.13)	937%	\$219,300.45
5120							
5120.002	SBS	569.10	765.28	5,329.94	(4,760.84)	937	13,443.26
5120.003	Medicare	134.61	180.99	1,260.74	(1,126.13)	937	3,179.90
5120.004	PERS	2,042.45	9,510.67	25,892.84	(23,850.39)	1,268	61,414.07
5120.005	Health Insurance	.00	3,811.83	23,820.22	(23,820.22)	+++	66,928.50
5120.006	Life Insurance	.00	2.09	15.16	(15.16)	+++	35.80
5120.007	Workmen's Compensation	467.91	599.22	4,173.44	(3,705.53)	892	11,052.82
	5120 - Totals	\$3,214.07	\$14,870.08	\$60,492.34	(\$57,278.27)	1,882%	\$156,054.35
5201							
5201.000	Training and Travel	4,000.00	.00	1,778.86	2,221.14	44	1,607.51
	5201 - Totals	\$4,000.00	\$0.00	\$1,778.86	\$2,221.14	44%	\$1,607.51



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 610 - Treatment							
5202							
5202.000	Uniforms	600.00	.00	80.99	519.01	13	497.80
5202 - Totals		\$600.00	\$0.00	\$80.99	\$519.01	13%	\$497.80
5203							
5203.001	Electric	70,000.00	5,355.40	24,062.71	45,937.29	34	57,063.30
5203 - Totals		\$70,000.00	\$5,355.40	\$24,062.71	\$45,937.29	34%	\$57,063.30
5206							
5206.000	Supplies	50,000.00	896.43	20,750.28	29,249.72	42	12,008.13
5206 - Totals		\$50,000.00	\$896.43	\$20,750.28	\$29,249.72	42%	\$12,008.13
5207							
5207.000	Repairs & Maintenance	34,067.50	31.98	10,090.22	23,977.28	30	707.75
5207 - Totals		\$34,067.50	\$31.98	\$10,090.22	\$23,977.28	30%	\$707.75
5212							
5212.000	Contracted/Purchased Serv	53,250.00	126.19	30,842.74	22,407.26	58	27,132.90
5212 - Totals		\$53,250.00	\$126.19	\$30,842.74	\$22,407.26	58%	\$27,132.90
5221							
5221.000	Transportation/Vehicles	.00	661.45	694.19	(694.19)	+++	92.54
5221 - Totals		\$0.00	\$661.45	\$694.19	(\$694.19)	+++	\$92.54
5222							
5222.000	Postage	.00	.00	17.25	(17.25)	+++	14.11
5222 - Totals		\$0.00	\$0.00	\$17.25	(\$17.25)	+++	\$14.11
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	247.50	1,752.50	12	3,300.70
5223 - Totals		\$2,000.00	\$0.00	\$247.50	\$1,752.50	12%	\$3,300.70
5227							
5227.002	Rent-Equipment	1,000.00	.00	.00	1,000.00	0	.00
5227 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5290							
5290.000	Other Expenses	1,000.00	.00	2.29	997.71	0	890.82
5290 - Totals		\$1,000.00	\$0.00	\$2.29	\$997.71	0%	\$890.82
Department 610 - Treatment Totals		\$228,413.57	\$34,426.26	\$236,008.50	(\$7,594.93)	103%	\$478,670.36
Division 600 - Operations Totals		\$2,662,849.40	\$192,883.60	\$1,075,705.29	\$1,587,144.11	40%	\$2,028,090.94



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 640 - Depreciation/Amortization							
6202							
6202.000	Depreciation-Plants	828,249.00	63,167.03	379,002.18	449,246.82	46	758,004.29
	6202 - Totals	\$828,249.00	\$63,167.03	\$379,002.18	\$449,246.82	46%	\$758,004.29
6205							
6205.000	Depreciation-Buildings	33,599.00	2,799.94	16,799.64	16,799.36	50	33,599.16
	6205 - Totals	\$33,599.00	\$2,799.94	\$16,799.64	\$16,799.36	50%	\$33,599.16
6206							
6206.000	Depreciation-Machinery	99,902.00	8,635.45	51,812.70	48,089.30	52	103,625.32
	6206 - Totals	\$99,902.00	\$8,635.45	\$51,812.70	\$48,089.30	52%	\$103,625.32
	Division 640 - Depreciation/Amortization Totals	\$961,750.00	\$74,602.42	\$447,614.52	\$514,135.48	47%	\$895,228.77
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	239,649.00	.00	20,112.58	219,536.42	8	105,236.07
	5295 - Totals	\$239,649.00	\$0.00	\$20,112.58	\$219,536.42	8%	\$105,236.07
7301							
7301.000	Note Principal Payments	312,459.00	.00	83,802.27	228,656.73	27	.00
	7301 - Totals	\$312,459.00	\$0.00	\$83,802.27	\$228,656.73	27%	\$0.00
	Division 650 - Debt Payments Totals	\$552,108.00	\$0.00	\$103,914.85	\$448,193.15	19%	\$105,236.07
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	38,755.64	.00	28,925.68	9,829.96	75	.00
	7106 - Totals	\$38,755.64	\$0.00	\$28,925.68	\$9,829.96	75%	\$0.00
	Division 670 - Fixed Assets Totals	\$38,755.64	\$0.00	\$28,925.68	\$9,829.96	75%	\$0.00
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	270,000.00	.00	270,000.00	.00	100	1,786,370.06
	7200 - Totals	\$270,000.00	\$0.00	\$270,000.00	\$0.00	100%	\$1,786,370.06
	Division 680 - Transfers Between Funds Totals	\$270,000.00	\$0.00	\$270,000.00	\$0.00	100%	\$1,786,370.06
	EXPENSE TOTALS	\$4,485,463.04	\$267,486.02	\$1,926,160.34	\$2,559,302.70	43%	\$4,814,925.84
	Fund 220 - Waste Water Treatment Totals						
	REVENUE TOTALS	3,769,356.00	348,274.45	1,863,963.62	1,905,392.38	49%	3,792,714.56
	EXPENSE TOTALS	4,485,463.04	267,486.02	1,926,160.34	2,559,302.70	43%	4,814,925.84
	Fund 220 - Waste Water Treatment Net Gain (Loss)	(\$716,107.04)	\$80,788.43	(\$62,196.72)	\$653,910.32	9%	(\$1,022,211.28)



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
	Fund Type Enterprise Funds Totals						
	REVENUE TOTALS	3,769,356.00	348,274.45	1,863,963.62	1,905,392.38	49%	3,792,714.56
	EXPENSE TOTALS	4,485,463.04	267,486.02	1,926,160.34	2,559,302.70	43%	4,814,925.84
	Fund Type Enterprise Funds Net Gain (Loss)	(\$716,107.04)	\$80,788.43	(\$62,196.72)	\$653,910.32	9%	(\$1,022,211.28)
	Fund Category Proprietary Funds Totals						
	REVENUE TOTALS	3,769,356.00	348,274.45	1,863,963.62	1,905,392.38	49%	3,792,714.56
	EXPENSE TOTALS	4,485,463.04	267,486.02	1,926,160.34	2,559,302.70	43%	4,814,925.84
	Fund Category Proprietary Funds Net Gain (Loss)	(\$716,107.04)	\$80,788.43	(\$62,196.72)	\$653,910.32	9%	(\$1,022,211.28)
	Grand Totals						
	REVENUE TOTALS	3,769,356.00	348,274.45	1,863,963.62	1,905,392.38	49%	3,792,714.56
	EXPENSE TOTALS	4,485,463.04	267,486.02	1,926,160.34	2,559,302.70	43%	4,814,925.84
	Grand Total Net Gain (Loss)	(\$716,107.04)	\$80,788.43	(\$62,196.72)	\$653,910.32	9%	(\$1,022,211.28)



Balance Sheet

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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 220 - Waste Water Treatment					
ASSETS					
1027					
1027.000	Change in FMV-Investments	50,436.00	50,436.00	.00	.00
1027 - Totals		\$50,436.00	\$50,436.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	5,483,282.97	5,123,154.73	360,128.24	7.03
1030 - Totals		\$5,483,282.97	\$5,123,154.73	\$360,128.24	7.03%
1050					
1050.000	Accts Rec.-Misc Billing	8,523.22	8,030.39	492.83	6.14
1050.010	Accts Rec.-Utility Billing	208,760.79	207,923.88	836.91	.40
1050.050	Accts Rec.-Collections	39,372.31	39,889.72	(517.41)	(1.30)
1050.900	Allowance - Doubtful Acct	(39,372.31)	(39,889.72)	517.41	1.30
1050 - Totals		\$217,284.01	\$215,954.27	\$1,329.74	0.62%
1070					
1070.010	Notes Receivable	37,752.16	44,017.75	(6,265.59)	(14.23)
1070.020	Assessments Receivable	39,029.08	49,551.66	(10,522.58)	(21.24)
1070 - Totals		\$76,781.24	\$93,569.41	(\$16,788.17)	(17.94%)
1100					
1100.010	Inventory - Materials	157,966.79	157,966.79	.00	.00
1100 - Totals		\$157,966.79	\$157,966.79	\$0.00	0.00%
1200					
1200.020	Prepaid Insurance	15,827.48	.00	15,827.48	+++
1200.030	Prepaid Workers Compensation Insurance	16,581.67	.00	16,581.67	+++
1200 - Totals		\$32,409.15	\$0.00	\$32,409.15	+++
1425					
1425.000	Deferred Outflow OPEB	82,298.00	82,298.00	.00	.00
1425 - Totals		\$82,298.00	\$82,298.00	\$0.00	0.00%
1500					
1500.220	Easements - Sewer Fund	20,000.00	20,000.00	.00	.00
1500 - Totals		\$20,000.00	\$20,000.00	\$0.00	0.00%
1520					
1520.200	Waste Water Plant	54,614,265.91	54,614,265.91	.00	.00
1520 - Totals		\$54,614,265.91	\$54,614,265.91	\$0.00	0.00%
1540					
1540.000	Buildings	729,755.67	729,755.67	.00	.00
1540 - Totals		\$729,755.67	\$729,755.67	\$0.00	0.00%



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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 220 - Waste Water Treatment					
ASSETS					
1550					
1550.000	Machinery & Equipment	1,764,912.66	1,764,912.66	.00	.00
1550 - Totals		\$1,764,912.66	\$1,764,912.66	\$0.00	0.00%
1620					
1620.000	Accumulated Depr Ut Plant	(39,035,628.39)	(38,656,626.21)	(379,002.18)	(.98)
1620 - Totals		(\$39,035,628.39)	(\$38,656,626.21)	(\$379,002.18)	(0.98%)
1640					
1640.000	Accumulated Depr Building	(389,890.09)	(373,090.45)	(16,799.64)	(4.50)
1640 - Totals		(\$389,890.09)	(\$373,090.45)	(\$16,799.64)	(4.50%)
1650					
1650.000	Accumulated Depr Equipmnt	(1,576,108.98)	(1,524,296.28)	(51,812.70)	(3.40)
1650 - Totals		(\$1,576,108.98)	(\$1,524,296.28)	(\$51,812.70)	(3.40%)
1825					
1825.000	Deferred Outflow Pension	171,603.00	171,603.00	.00	.00
1825 - Totals		\$171,603.00	\$171,603.00	\$0.00	0.00%
ASSETS TOTALS		\$22,399,367.94	\$22,469,903.50	(\$70,535.56)	(0.31%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	8,338.84	(8,338.84)	(100.00)
2020 - Totals		\$0.00	\$8,338.84	(\$8,338.84)	(100.00%)
2060					
2060.000	Compensated Absences Pay.	59,019.07	59,019.07	.00	.00
2060 - Totals		\$59,019.07	\$59,019.07	\$0.00	0.00%
2200					
2200.002	Interest Payable-Notes	102,102.29	102,102.29	.00	.00
2200 - Totals		\$102,102.29	\$102,102.29	\$0.00	0.00%
2450					
2450.300	Deferred Inflow OPEB	90,752.00	90,752.00	.00	.00
2450.900	Net OPEB Liability	222,668.00	222,668.00	.00	.00
2450 - Totals		\$313,420.00	\$313,420.00	\$0.00	0.00%
2500					
2500.500	Notes Payable-State	8,114,372.84	8,114,372.84	.00	.00
2500.900	Net Pension Liability	1,240,129.00	1,240,129.00	.00	.00
2500 - Totals		\$9,354,501.84	\$9,354,501.84	\$0.00	0.00%



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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 220 - Waste Water Treatment					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2700					
2700.300	Deferred Inflow Pension	35,346.00	35,346.00	.00	.00
2700 - Totals		\$35,346.00	\$35,346.00	\$0.00	0.00%
LIABILITIES TOTALS		\$9,864,389.20	\$9,872,728.04	(\$8,338.84)	(0.08%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	612,127.32	612,127.32	.00	.00
2800.002	Contributed Cap.-State	34,325,051.72	34,325,051.72	.00	.00
2800.003	Contributed Cap.-Local	635,040.20	635,040.20	.00	.00
2800 - Totals		\$35,572,219.24	\$35,572,219.24	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	1,022.25	1,022.25	.00	.00
2900 - Totals		\$1,022.25	\$1,022.25	\$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	(3,482,121.66)	(3,482,121.66)	.00	.00
2910 - Totals		(\$3,482,121.66)	(\$3,482,121.66)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(18,477,284.96)	(18,477,284.96)	.00	.00
2920.500	Post Soft Close Entries	6,575.00	6,575.00	.00	.00
2920 - Totals		(\$18,470,709.96)	(\$18,470,709.96)	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(1,023.13)	(1,023.13)	.00	.00
2965 - Totals		(\$1,023.13)	(\$1,023.13)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$13,619,386.74	\$13,619,386.74	\$0.00	0.00%
Prior Year Fund Equity Adjustment		1,022,211.28			
Fund Revenues		(1,863,963.62)			
Fund Expenses		1,926,160.34			
FUND EQUITY TOTALS		\$12,534,978.74	\$13,619,386.74	(\$1,084,408.00)	(7.96%)
LIABILITIES AND FUND EQUITY TOTALS		\$22,399,367.94	\$23,492,114.78	(\$1,092,746.84)	(4.65%)
Fund	220 - Waste Water Treatment Totals	\$0.00	(\$1,022,211.28)	\$1,022,211.28	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$1,022,211.28)	\$1,022,211.28	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$1,022,211.28)	\$1,022,211.28	100.00%
Grand Totals		\$0.00	(\$1,022,211.28)	\$1,022,211.28	100.00%



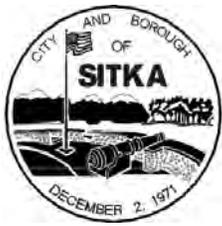
Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 730 - Capital Project-Waste Wtr							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	.00	31,728.45	41,075.95	(41,075.95)	+++	17,139.15
3101.020	Loan Proceeds	5,079,500.00	103,271.56	179,237.24	4,900,262.76	4	.00
3101 - Totals		\$5,079,500.00	\$135,000.01	\$220,313.19	\$4,859,186.81	4%	\$17,139.15
Department 310 - State Revenue Totals		\$5,079,500.00	\$135,000.01	\$220,313.19	\$4,859,186.81	4%	\$17,139.15
Department 315 - Federal Revenue							
3151							
3151.020	Loan proceeds	.00	2,252.22	2,252.22	(2,252.22)	+++	.00
3151 - Totals		\$0.00	\$2,252.22	\$2,252.22	(\$2,252.22)	+++	\$0.00
Department 315 - Federal Revenue Totals		\$0.00	\$2,252.22	\$2,252.22	(\$2,252.22)	+++	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.220	Transfer In Waste Water	200,000.00	.00	270,000.00	(70,000.00)	135	1,648,526.60
3950 - Totals		\$200,000.00	\$0.00	\$270,000.00	(\$70,000.00)	135%	\$1,648,526.60
Department 390 - Cash Basis Receipts Totals		\$200,000.00	\$0.00	\$270,000.00	(\$70,000.00)	135%	\$1,648,526.60
Division 300 - Revenue Totals		\$5,279,500.00	\$137,252.23	\$492,565.41	\$4,786,934.59	9%	\$1,665,665.75
REVENUE TOTALS		\$5,279,500.00	\$137,252.23	\$492,565.41	\$4,786,934.59	9%	\$1,665,665.75
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	35,670.13
5206 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$35,670.13
5212							
5212.000	Contracted/Purchased Serv	5,934,001.88	80,353.58	318,355.63	5,615,646.25	5	1,979,949.27
5212 - Totals		\$5,934,001.88	\$80,353.58	\$318,355.63	\$5,615,646.25	5%	\$1,979,949.27
5214							
5214.000	Interdepartment Services	.00	36,331.47	73,572.29	(73,572.29)	+++	166,050.40
5214 - Totals		\$0.00	\$36,331.47	\$73,572.29	(\$73,572.29)	+++	\$166,050.40
5290							
5290.000	Other Expenses	.00	.00	(55,068.76)	55,068.76	+++	(719,850.82)
5290 - Totals		\$0.00	\$0.00	(\$55,068.76)	\$55,068.76	+++	(\$719,850.82)
Department 630 - Operations Totals		\$5,934,001.88	\$116,685.05	\$336,859.16	\$5,597,142.72	6%	\$1,461,818.98



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 730 - Capital Project-Waste Wtr							
EXPENSE							
Division 600 - Operations							
Department 670 - Fixed Assets							
7150							
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	+++	(1,461,818.98)
	7150 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$1,461,818.98)
	Department 670 - Fixed Assets Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$1,461,818.98)
	Department 680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	506.23
	7200 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$506.23
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$506.23
	Division 600 - Operations Totals	\$5,934,001.88	\$116,685.05	\$336,859.16	\$5,597,142.72	6%	\$506.23
	EXPENSE TOTALS	\$5,934,001.88	\$116,685.05	\$336,859.16	\$5,597,142.72	6%	\$506.23
	Fund 730 - Capital Project-Waste Wtr Totals						
	REVENUE TOTALS	5,279,500.00	137,252.23	492,565.41	4,786,934.59	9%	1,665,665.75
	EXPENSE TOTALS	5,934,001.88	116,685.05	336,859.16	5,597,142.72	6%	506.23
	Fund 730 - Capital Project-Waste Wtr Net Gain (Loss)	(\$654,501.88)	\$20,567.18	\$155,706.25	\$810,208.13	(24%)	\$1,665,159.52
	Fund Type Capital Projects Funds Totals						
	REVENUE TOTALS	5,279,500.00	137,252.23	492,565.41	4,786,934.59	9%	1,665,665.75
	EXPENSE TOTALS	5,934,001.88	116,685.05	336,859.16	5,597,142.72	6%	506.23
	Fund Type Capital Projects Funds Net Gain (Loss)	(\$654,501.88)	\$20,567.18	\$155,706.25	\$810,208.13	(24%)	\$1,665,159.52
	Fund Category Proprietary Funds Totals						
	REVENUE TOTALS	5,279,500.00	137,252.23	492,565.41	4,786,934.59	9%	1,665,665.75
	EXPENSE TOTALS	5,934,001.88	116,685.05	336,859.16	5,597,142.72	6%	506.23
	Fund Category Proprietary Funds Net Gain (Loss)	(\$654,501.88)	\$20,567.18	\$155,706.25	\$810,208.13	(24%)	\$1,665,159.52
	Grand Totals						
	REVENUE TOTALS	5,279,500.00	137,252.23	492,565.41	4,786,934.59	9%	1,665,665.75
	EXPENSE TOTALS	5,934,001.88	116,685.05	336,859.16	5,597,142.72	6%	506.23
	Grand Total Net Gain (Loss)	(\$654,501.88)	\$20,567.18	\$155,706.25	\$810,208.13	(24%)	\$1,665,159.52



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Capital Projects Funds					
Fund 730 - Capital Project-Waste Wtr					
ASSETS					
1030					
1030.100	Investment-Central Trea.	2,765,177.57	2,124,856.33	640,321.24	30.13
1030 - Totals		\$2,765,177.57	\$2,124,856.33	\$640,321.24	30.13%
1050					
1050.060	Accts Rec.- State	135,000.01	964,664.09	(829,664.08)	(86.01)
1050.070	Accts Rec.- Federal	2,252.22	.00	2,252.22	+++
1050 - Totals		\$137,252.23	\$964,664.09	(\$827,411.86)	(85.77%)
1590					
1590.000	Construction in Progress	2,034,909.47	2,034,909.47	.00	.00
1590 - Totals		\$2,034,909.47	\$2,034,909.47	\$0.00	0.00%
ASSETS TOTALS		\$4,937,339.27	\$5,124,429.89	(\$187,090.62)	(3.65%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	347,294.67	(347,294.67)	(100.00)
2020 - Totals		\$0.00	\$347,294.67	(\$347,294.67)	(100.00%)
2023					
2023.000	Retainage Payable	93,935.71	89,437.91	4,497.80	5.03
2023 - Totals		\$93,935.71	\$89,437.91	\$4,497.80	5.03%
LIABILITIES TOTALS		\$93,935.71	\$436,732.58	(\$342,796.87)	(78.49%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	2,129,958.34	2,129,958.34	.00	.00
2800.002	Contributed Cap.-State	127,507.33	127,507.33	.00	.00
2800 - Totals		\$2,257,465.67	\$2,257,465.67	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	291,481.83	291,481.83	.00	.00
2900 - Totals		\$291,481.83	\$291,481.83	\$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	1,787,725.83	1,787,725.83	.00	.00
2910 - Totals		\$1,787,725.83	\$1,787,725.83	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(1,022,653.71)	(1,022,653.71)	.00	.00
2920 - Totals		(\$1,022,653.71)	(\$1,022,653.71)	\$0.00	0.00%



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Capital Projects Funds				
Fund	730 - Capital Project-Waste Wtr				
	FUND EQUITY				
2965					
2965.000	P/Y Encumbrance Control	(291,481.83)	(291,481.83)	.00	.00
	2965 - Totals	(\$291,481.83)	(\$291,481.83)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$3,022,537.79	\$3,022,537.79	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(1,665,159.52)			
	Fund Revenues	(492,565.41)			
	Fund Expenses	336,859.16			
	FUND EQUITY TOTALS	\$4,843,403.56	\$3,022,537.79	\$1,820,865.77	60.24%
	LIABILITIES AND FUND EQUITY TOTALS	\$4,937,339.27	\$3,459,270.37	\$1,478,068.90	42.73%
Fund	730 - Capital Project-Waste Wtr Totals	\$0.00	\$1,665,159.52	(\$1,665,159.52)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$1,665,159.52	(\$1,665,159.52)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$1,665,159.52	(\$1,665,159.52)	(100.00%)
	Grand Totals	\$0.00	\$1,665,159.52	(\$1,665,159.52)	(100.00%)

Solid Waste Disposal Utility

Financial Analysis

As Of, And For the Fiscal Quarter Ending, December 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture 
Revenue	2,470,553	 Increased 6.8% Over FY2019	 Exceeded Plan by 2.5%	Annual user fee increases necessitated by annual contract CPI adjustments
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	235,422	n/a	Under Budget 	Contractual costs are greatly affected by solid waste volumes which are difficult to predict
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	323,026	 Substantially Increased Over FY2019	 Exceeded Plan	Positive cash flow from operations is being generated, but large working capital deficit will take years to eliminate
Net Income (Loss) (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	238,702	 Net Income Compared to Net Loss In FY2019	 Exceeded Plan	Net Income is being generated, but large working capital deficit will take years to eliminate
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	180,802	 Asset Coverage is Finally Positive	 Exceeded Plan	While asset replacement coverage deficit is finally positive, large working capital deficit means no capital for future replacement of assets
Total Working Capital (What total resources are available in the fund)	(696,910)	 Working Capital Deficit Reduced By \$236.4 in 1 st Half FY2020	 Working Capital Deficit Smaller Than Planned	Negative working capital means Fund borrows from Central Treasury
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	735,040	 Decreased by \$153.1K from December 31, 2018	 Met Plan	Capital project funding has been approved, but there is no working capital to set aside for it.
Undesignated Working Capital (How much of the fund's resources are available?)	(1,506,725)	 Deficit Reduced by \$223.8K from December 31, 2018	 Exceeded Plan	Needed for infrastructure improvement and emergency repairs

Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	(57.4)	 Less Than Last Year	 Did Not Meet Plan	Watch trend 
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	(124.2)	 Less Than Last Year	 Did Not Meet Plan	Watch trend 

The Solid Waste Fund's financial condition continued to improve in the 1st Quarter of FY2020. The Fund clearly stabilizing itself, as losses were replaced with modest profits and the generation of solid positive cash flow from operations. Though somewhat stabilized, the financial condition of the Solid Waste Fund is still extremely weak. The Fund has no reserves, as total working capital is (\$696.9K). If the improvement in financial metrics and profitability continues, the Fund may be able to work itself out of its negative working capital hole, but it will take several years to do so.

For the 1st half of FY2020, wastewater user fee revenue increased by \$156.9K, or 6.8% over FY2019; a 6.6% user fee increase was the reason for the large increase. Net income increased by \$317.4K from FY2019 to \$238.7K.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$323.0K, an increase of \$305.3K from FY2019. In FY2020, solid waste user fees were substantially increased in order to provide for increased cash flow to eliminate the Fund's working capital deficit. The fee increase appears to be having the planned results, as positive cash flow from the FY2020 user fee increase has reduced the Fund's working capital deficit by \$236.4K, to (\$696.9K).

What is difficult to tell is whether the solid improvement of the financial condition is permanent, boding a turn-around, or temporary due to the seasonality of commercial activity in Sitka. Off-island transportation and disposal costs are directly related to the volume of solid waste disposed of in Sitka. Annual budgets and user fees are based on an estimate of the average amount of solid waste disposed of by each customer annually, and, on transportation costs. When the actual amount of solid waste disposed of, or the costs of transporting in (by barge) vary from plan, the Municipality has no current method of recouping the costs overruns from its customers.

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

shipped off-island, which will improve cash flow and working capital by reducing operating expenses.

City and Borough of Sitka
Solid Waste Utility
Financial Statements
For The Twelve-Month Period Ending June 30, 2020
(Unaudited)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L = 50.00%)	Variance To FY2020 Plan
Revenue:									
Solid Waste Disposal Services	1,216,906	1,095,439	-	-	2,312,345	2,164,196	148,149	2,240,406	71,939
Jobbing	-	-	-	-	-	-	-	-	-
Other Operating Revenue	55,617	102,591	-	-	158,208	149,492	8,716	169,609	(11,401)
Total Revenue:	1,272,523	1,198,030	-	-	2,470,553	2,313,688	156,865	2,410,015	60,539
Cost of Sales:									
Contract Waste Hauling	299,182	291,995	-	-	591,177	535,130	(56,047)	543,699	(47,479)
Transfer Station	484,527	400,045	-	-	884,572	1,000,007	115,435	1,047,500	162,928
Landfill	94,760	85,986	-	-	180,746	243,796	63,050	246,648	65,902
Scrapyard & Recycling	86,249	172,764	-	-	259,013	317,698	58,685	297,066	38,053
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	42,173	42,172	-	-	84,345	90,941	6,596	90,940	6,595
Total Cost of Sales:	1,006,891	992,962	-	-	1,999,853	2,187,572	187,719	2,225,852	225,999
Gross Margin:	265,632 20.87%	205,068 17.12%	-	-	470,700 19.05%	126,116 5.45%	344,584 13.60%	184,163 7.64%	286,538 5.96%
Selling and Administrative Expenses	111,875	120,144	-	-	232,019	199,297	(32,722)	248,037	16,018
Earnings Before Interest (EBI):	153,757 12.08%	84,924 7.09%	-	-	238,681 9.66%	(73,181) -3.16%	311,862 12.82%	(63,874) -2.65%	302,555 15.47%
Non-operating Revenue and Expense:									
Non-operating revenue:	4,131	4,576	-	-	8,707	4,008	4,699	2,640	6,067
Interest Expense:	(4,343)	(4,343)	-	-	(8,686)	(9,570)	884	(8,686)	-
Total Non-operating Revenue & Expense:	(212)	233	-	-	21	(5,562)	5,583	(6,046)	11,629
Net Income:	153,545 12.07%	85,157 7.11%	-	-	238,702 9.66%	(78,743) -3.40%	317,445 202.37%	(69,920) -2.90%	308,622 509.79%
Earnings Before Interest and Depreciation (EBIDA):	195,930 15.40%	127,096 10.61%	-	-	323,026 13.08%	17,760 0.77%	305,266 12.31%	27,066 1.12%	295,960 11.18%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	195,718	127,329	-	-	323,047	12,198	310,849	21,020	302,027
Debt Principal	28,950	28,950	-	-	57,900	57,896	(4)	57,899	1
Debt Principal Coverage Surplus/Deficit	166,768	98,379	-	-	265,147	(45,698)	310,845	(36,879)	302,026
Debt Principal Coverage Percentage	676.06%	439.82%			557.94%	21.07%	536.87%	36.30%	521.63%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	166,768	98,379	-	-	265,147	(45,698)	310,845	(36,879)	302,026
Depreciation	42,173	42,172	-	-	84,345	90,941	6,596	84,345	-
Cash For/(Taken From) Asset Replacement	124,595	56,207	-	-	180,802	(136,639)	317,441	(121,224)	302,026

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L = 50.00%)	Variance To FY2020 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	166,768	98,379	-	-	265,147	(45,698)	310,845	(36,879)	302,026
CapEx, Accruals, and other Balance Sheet Changes	25,326	(54,049)	-	-	(28,723)	39,481	(68,204)	-	(28,723)
Increase in (Decrease in) Working Capital	192,094	44,330	-	-	236,424	(6,217)	242,641	(36,879)	273,303
Plus Beginning Total Working Capital	(933,334)	(741,240)	-	-	(933,334)	(762,293)	(171,041)	(933,334)	-
Equals Ending Total Working Capital:	(741,240)	(696,910)	-	-	(696,910)	(768,510)	71,600	(970,213)	273,303
Working Capital Detail:									
Repair Reserve (1% of PPE):	74,776	74,776	-	-	74,776				
Working Capital Designated for CapEx	822,380	735,040	-	-	735,040				
Undesignated Working Capital	(1,638,396)	(1,506,725)	-	-	(1,506,725)				
Total Working Capital:	(741,240)	(696,910)	-	-	(696,910)				
Days On Hand Annual Cash Outlays in Total Working Capital:	(60.94)	(57.59)	-	-	(57.44)				
Days On Hand Annual Cash Outlays in Total Working Capital Less Repair Reserve:	(73.18)	(69.89)	-	-	(69.71)				
Days On Hand Annual Cash Outlays in Undesignated Working Capital	(134.70)	(124.51)	-	-	(124.19)				
Working Capital Calculation:									
Current Assets	1,431,857	1,142,605	-	-	1,142,605				
Current Liabilities	(2,057,299)	(1,723,717)	-	-	(1,723,717)				
CPLTD	(115,798)	(115,798)	-	-	(115,798)				
Total Working Capital	(741,240)	(696,910)	-	-	(696,910)				

Project	FY2020 Appropriations	Cash	State	State	A/R	Construction In Progress 6/30/2018	Supplies Expense	Contracted &	Interdepartment	Total Expenses	Mixed Project Expenses Reclassified
			Grant A/R	Loan A/R				Purchased Services Expenses	Services Expenses		
90847 - Expand Biosolids Area	\$ -	\$ 447,192.05	\$ -	\$ -	\$ -	\$ 40,166.98	\$ -	\$ 8,317.38	\$ 4,323.59	\$ 12,640.97	\$ -
90871 - Kimsham Landfill Drainage Compliance	\$ -	\$ 100,000.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90863 - Scrapyard Water Line	\$ -	\$ 889.94				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90864 - Transfer Station Scale	\$ -	\$ 15,235.13				\$ 1,702.33	\$ -	\$ 77,650.00	\$ 1,400.02	\$ 79,050.02	\$ -
90865 - Transfer Station Building	\$ -	\$ 148,722.51				\$ 16,678.48	\$ 2,966.05	\$ -	\$ 645.48	\$ 3,611.53	\$ -
90899 - Scrap Yard Electrical	\$ 8,000.00	\$ 8,000.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90900 - Scrap Yard / Impound Fence	\$ 15,000.00	\$ 15,000.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 23,000.00	\$ 735,039.63	\$ -	\$ -	\$ -	\$ 58,547.79	\$ 2,966.05	\$ 85,967.38	\$ 6,369.09	\$ 95,302.52	\$ -

Project	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction						Working Capital
			In Progress 6/30/2019	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities		
90847 - Expand Biosolids Area	\$ -	\$ -	\$ 40,166.98	\$ 487,359.03	\$ -	\$ -	\$ -	\$ 447,192.05	
90871 - Kimsham Landfill Drainage Compliance	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00	
90863 - Scrapyard Water Line	\$ -	\$ -	\$ -	\$ 889.94	\$ -	\$ -	\$ -	\$ 889.94	
90864 - Transfer Station Scale	\$ -	\$ -	\$ 1,702.33	\$ 16,937.46	\$ -	\$ -	\$ -	\$ 15,235.13	
90865 - Transfer Station Building	\$ -	\$ -	\$ 16,678.48	\$ 165,400.99	\$ -	\$ -	\$ -	\$ 148,722.51	
90899 - Scrap Yard Electrical	\$ -	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 8,000.00	
90900 - Scrap Yard / Impound Fence	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00	
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ 58,547.79	\$ 793,587.42	\$ -	\$ -	\$ -	\$ 735,039.63	



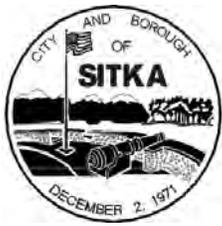
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Detail Listing

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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	8,529.00	1,949.50	1,949.50	6,579.50	23	3,084.04
3101 - Totals		\$8,529.00	\$1,949.50	\$1,949.50	\$6,579.50	23%	\$3,084.04
Department 310 - State Revenue Totals		\$8,529.00	\$1,949.50	\$1,949.50	\$6,579.50	23%	\$3,084.04
Department 340 - Operating Revenue							
3431							
3431.000	Solid Waste Disposal-Curbside	3,946,416.00	323,896.86	2,060,116.06	1,886,299.94	52	3,777,572.03
3431 - Totals		\$3,946,416.00	\$323,896.86	\$2,060,116.06	\$1,886,299.94	52%	\$3,777,572.03
3432							
3432.000	Transfer Station Revenue	534,396.00	29,371.33	252,229.17	282,166.83	47	451,000.95
3432 - Totals		\$534,396.00	\$29,371.33	\$252,229.17	\$282,166.83	47%	\$451,000.95
3434							
3434.000	Landfill Revenue	.00	.00	.00	.00	+++	1,425.00
3434 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,425.00
3435							
3435.001	Scrapyard Recycle	105,768.00	11,516.68	44,124.12	61,643.88	42	115,529.92
3435.002	Dropoff Recycle Center	35,772.00	1,056.11	9,060.95	26,711.05	25	27,121.18
3435.003	Scrapyard Dropoff Revenue	134,448.00	5,448.80	47,576.00	86,872.00	35	119,168.22
3435 - Totals		\$275,988.00	\$18,021.59	\$100,761.07	\$175,226.93	37%	\$261,819.32
3436							
3436.000	Sludge Disposal	30,000.00	.00	30,000.00	.00	100	30,000.00
3436 - Totals		\$30,000.00	\$0.00	\$30,000.00	\$0.00	100%	\$30,000.00
3437							
3437.000	Waste Oil Disposal	20,500.00	.00	20,500.00	.00	100	10,500.00
3437 - Totals		\$20,500.00	\$0.00	\$20,500.00	\$0.00	100%	\$10,500.00
3491							
3491.000	Jobbing-Labor	.00	250.00	250.00	(250.00)	+++	2,042.50
3491 - Totals		\$0.00	\$250.00	\$250.00	(\$250.00)	+++	\$2,042.50
Department 340 - Operating Revenue Totals		\$4,807,300.00	\$371,539.78	\$2,463,856.30	\$2,343,443.70	51%	\$4,534,359.80
Department 360 - Uses of Prop & Investment							
3601							
3601.000	Rent - Land	4,200.00	.00	4,200.00	.00	100	.00
3601 - Totals		\$4,200.00	\$0.00	\$4,200.00	\$0.00	100%	\$0.00



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	5,280.00	1,389.72	8,707.25	(3,427.25)	165	9,574.55
	3610 - Totals	\$5,280.00	\$1,389.72	\$8,707.25	(\$3,427.25)	165%	\$9,574.55
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	3,763.00
	3612 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$3,763.00
	Department 360 - Uses of Prop & Investment Totals	\$9,480.00	\$1,389.72	\$12,907.25	(\$3,427.25)	136%	\$13,337.55
	Department 380 - Miscellaneous						
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	(1,657.51)
	3807 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$1,657.51)
3820							
3820.000	Bad Debt Collected	.00	416.96	547.88	(547.88)	+++	1,460.51
	3820 - Totals	\$0.00	\$416.96	\$547.88	(\$547.88)	+++	\$1,460.51
	Department 380 - Miscellaneous Totals	\$0.00	\$416.96	\$547.88	(\$547.88)	+++	(\$197.00)
	Department 390 - Cash Basis Receipts						
3950							
3950.000	Interfund Transfers In	.00	.00	.00	.00	+++	59,110.06
	3950 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$59,110.06
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$59,110.06
	Division 300 - Revenue Totals	\$4,825,309.00	\$375,295.96	\$2,479,260.93	\$2,346,048.07	51%	\$4,609,694.45
	REVENUE TOTALS	\$4,825,309.00	\$375,295.96	\$2,479,260.93	\$2,346,048.07	51%	\$4,609,694.45
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5120							
5120.001	Annual Leave	.00	.00	.00	.00	+++	4,022.89
5120.004	PERS	.00	.00	.00	.00	+++	(27,088.00)
	5120 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$23,065.11)
5205							
5205.000	Insurance	2,910.00	334.32	2,005.92	904.08	69	2,686.23
	5205 - Totals	\$2,910.00	\$334.32	\$2,005.92	\$904.08	69%	\$2,686.23



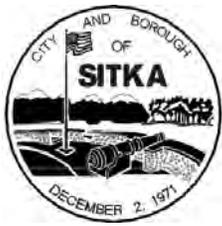
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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5206							
5206.000	Supplies	3,000.00	.00	.00	3,000.00	0	91.90
5206 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$91.90
5211							
5211.000	Data Processing Fees	18,016.00	1,501.33	9,007.98	9,008.02	50	8,300.04
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	3,119.00
5211 - Totals		\$18,016.00	\$1,501.33	\$9,007.98	\$9,008.02	50%	\$11,419.04
5212							
5212.000	Contracted/Purchased Serv	1,087,397.00	91,714.71	498,139.92	589,257.08	46	1,061,351.22
5212 - Totals		\$1,087,397.00	\$91,714.71	\$498,139.92	\$589,257.08	46%	\$1,061,351.22
5214							
5214.000	Interdepartment Services	382,347.00	40,433.01	199,744.26	182,602.74	52	335,637.96
5214 - Totals		\$382,347.00	\$40,433.01	\$199,744.26	\$182,602.74	52%	\$335,637.96
5222							
5222.000	Postage	5,000.00	562.50	2,250.00	2,750.00	45	6,750.00
5222 - Totals		\$5,000.00	\$562.50	\$2,250.00	\$2,750.00	45%	\$6,750.00
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	.00	3,000.00	0	65.87
5223 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$65.87
5224							
5224.000	Dues & Publications	300.00	.00	268.00	32.00	89	268.00
5224 - Totals		\$300.00	\$0.00	\$268.00	\$32.00	89%	\$268.00
5226							
5226.000	Advertising	1,500.00	.00	.00	1,500.00	0	.00
5226 - Totals		\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$0.00
5230							
5230.000	Bad Debts	20,000.00	.00	.00	20,000.00	0	2,488.01
5230 - Totals		\$20,000.00	\$0.00	\$0.00	\$20,000.00	0%	\$2,488.01
5231							
5231.000	Credit Card Expense	60,000.00	2,117.17	18,742.92	41,257.08	31	39,525.30
5231 - Totals		\$60,000.00	\$2,117.17	\$18,742.92	\$41,257.08	31%	\$39,525.30



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5400							
5400.000	OPEB Expense	.00	.00	.00	.00	+++	(2,515.00)
	5400 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$2,515.00)
	Department 601 - Administration Totals	\$1,583,470.00	\$136,663.04	\$730,159.00	\$853,311.00	46%	\$1,434,703.42
Department 620 - Transfer Station							
5201							
5201.000	Training and Travel	.00	.00	.00	.00	+++	2,605.56
	5201 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,605.56
5203							
5203.001	Electric	.00	.00	3,227.59	(3,227.59)	+++	7,374.66
	5203 - Totals	\$0.00	\$0.00	\$3,227.59	(\$3,227.59)	+++	\$7,374.66
5206							
5206.000	Supplies	.00	.00	1,191.40	(1,191.40)	+++	210.00
	5206 - Totals	\$0.00	\$0.00	\$1,191.40	(\$1,191.40)	+++	\$210.00
5207							
5207.000	Repairs & Maintenance	.00	.00	13.64	(13.64)	+++	.00
	5207 - Totals	\$0.00	\$0.00	\$13.64	(\$13.64)	+++	\$0.00
5208							
5208.000	Bldg Repair & Maint	15,000.00	922.02	2,508.38	12,491.62	17	11,321.97
	5208 - Totals	\$15,000.00	\$922.02	\$2,508.38	\$12,491.62	17%	\$11,321.97
5212							
5212.000	Contracted/Purchased Serv	2,080,000.00	141,009.99	781,988.72	1,298,011.28	38	1,883,785.86
	5212 - Totals	\$2,080,000.00	\$141,009.99	\$781,988.72	\$1,298,011.28	38%	\$1,883,785.86
5214							
5214.000	Interdepartment Services	.00	971.27	971.27	(971.27)	+++	1,672.49
	5214 - Totals	\$0.00	\$971.27	\$971.27	(\$971.27)	+++	\$1,672.49
	Department 620 - Transfer Station Totals	\$2,095,000.00	\$142,903.28	\$789,901.00	\$1,305,099.00	38%	\$1,906,970.54
Department 621 - Landfill							
5201							
5201.000	Training and Travel	8,200.00	.00	.00	8,200.00	0	.00
	5201 - Totals	\$8,200.00	\$0.00	\$0.00	\$8,200.00	0%	\$0.00



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 621 - Landfill							
5203							
5203.001	Electric	.00	.00	.00	.00	+++	662.83
5203 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$662.83
5206							
5206.000	Supplies	40,095.00	.00	.00	40,095.00	0	10,236.41
5206 - Totals		\$40,095.00	\$0.00	\$0.00	\$40,095.00	0%	\$10,236.41
5207							
5207.000	Repairs & Maintenance	.00	.00	.00	.00	+++	76.37
5207 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$76.37
5208							
5208.000	Bldg Repair & Maint	.00	589.23	1,834.84	(1,834.84)	+++	3,445.76
5208 - Totals		\$0.00	\$589.23	\$1,834.84	(\$1,834.84)	+++	\$3,445.76
5212							
5212.000	Contracted/Purchased Serv	103,000.00	1,297.16	1,484.31	101,515.69	1	32,151.57
5212 - Totals		\$103,000.00	\$1,297.16	\$1,484.31	\$101,515.69	1%	\$32,151.57
5214							
5214.000	Interdepartment Services	.00	.00	13,215.46	(13,215.46)	+++	55,534.96
5214 - Totals		\$0.00	\$0.00	\$13,215.46	(\$13,215.46)	+++	\$55,534.96
5221							
5221.000	Transportation/Vehicles	314,500.00	28,897.63	164,021.36	150,478.64	52	389,689.20
5221 - Totals		\$314,500.00	\$28,897.63	\$164,021.36	\$150,478.64	52%	\$389,689.20
5223							
5223.000	Tools & Small Equipment	20,000.00	.00	.00	20,000.00	0	.00
5223 - Totals		\$20,000.00	\$0.00	\$0.00	\$20,000.00	0%	\$0.00
5226							
5226.000	Advertising	2,500.00	.00	190.40	2,309.60	8	2,050.85
5226 - Totals		\$2,500.00	\$0.00	\$190.40	\$2,309.60	8%	\$2,050.85
5290							
5290.000	Other Expenses	5,000.00	.00	.00	5,000.00	0	(7,466.00)
5290 - Totals		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	(\$7,466.00)
Department 621 - Landfill Totals		\$493,295.00	\$30,784.02	\$180,746.37	\$312,548.63	37%	\$486,381.95



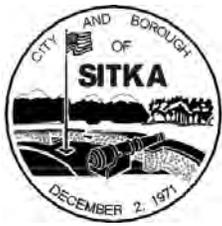
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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 622 - Scrap Yard							
5110							
5110.001	Regular Salaries/Wages	147,579.36	8,371.63	47,040.23	100,539.13	32	117,157.69
5110.002	Holidays	.00	554.72	2,885.58	(2,885.58)	+++	5,556.66
5110.003	Sick Leave	.00	249.83	3,221.20	(3,221.20)	+++	5,832.27
5110.004	Overtime	.00	.00	214.33	(214.33)	+++	4,525.89
5110 - Totals		\$147,579.36	\$9,176.18	\$53,361.34	\$94,218.02	36%	\$133,072.51
5120							
5120.001	Annual Leave	.00	741.44	3,905.63	(3,905.63)	+++	5,562.78
5120.002	SBS	9,046.61	607.95	3,510.43	5,536.18	39	8,498.21
5120.003	Medicare	2,139.89	143.79	830.37	1,309.52	39	2,010.20
5120.004	PERS	32,467.31	4,131.37	14,548.23	17,919.08	45	38,652.53
5120.005	Health Insurance	27,281.04	1,941.60	8,737.20	18,543.84	32	30,819.75
5120.006	Life Insurance	42.48	3.03	15.66	26.82	37	38.17
5120.007	Workmen's Compensation	9,725.44	764.65	4,204.02	5,521.42	43	9,084.72
5120 - Totals		\$80,702.77	\$8,333.83	\$35,751.54	\$44,951.23	44%	\$94,666.36
5201							
5201.000	Training and Travel	2,000.00	.00	734.12	1,265.88	37	1,230.91
5201 - Totals		\$2,000.00	\$0.00	\$734.12	\$1,265.88	37%	\$1,230.91
5202							
5202.000	Uniforms	2,000.00	.00	759.62	1,240.38	38	543.39
5202 - Totals		\$2,000.00	\$0.00	\$759.62	\$1,240.38	38%	\$543.39
5203							
5203.001	Electric	23,000.00	1,878.07	10,955.39	12,044.61	48	21,627.64
5203 - Totals		\$23,000.00	\$1,878.07	\$10,955.39	\$12,044.61	48%	\$21,627.64
5204							
5204.000	Telephone	1,932.00	333.15	1,000.90	931.10	52	1,950.57
5204 - Totals		\$1,932.00	\$333.15	\$1,000.90	\$931.10	52%	\$1,950.57
5206							
5206.000	Supplies	8,800.00	812.50	5,151.55	3,648.45	59	23,799.23
5206 - Totals		\$8,800.00	\$812.50	\$5,151.55	\$3,648.45	59%	\$23,799.23
5207							
5207.000	Repairs & Maintenance	.00	.00	.00	.00	+++	359.50
5207 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$359.50



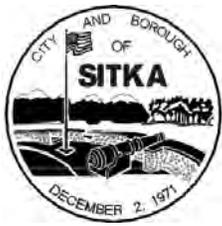
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Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 622 - Scrap Yard							
5208							
5208.000	Bldg Repair & Maint	.00	177.45	1,830.71	(1,830.71)	+++	15,143.90
5208 - Totals		\$0.00	\$177.45	\$1,830.71	(\$1,830.71)	+++	\$15,143.90
5212							
5212.000	Contracted/Purchased Serv	206,000.00	10,797.07	74,598.03	131,401.97	36	191,121.38
5212 - Totals		\$206,000.00	\$10,797.07	\$74,598.03	\$131,401.97	36%	\$191,121.38
5214							
5214.000	Interdepartment Services	.00	7,534.61	10,439.86	(10,439.86)	+++	5,387.69
5214 - Totals		\$0.00	\$7,534.61	\$10,439.86	(\$10,439.86)	+++	\$5,387.69
5221							
5221.000	Transportation/Vehicles	.00	430.89	3,772.52	(3,772.52)	+++	9,669.81
5221 - Totals		\$0.00	\$430.89	\$3,772.52	(\$3,772.52)	+++	\$9,669.81
5223							
5223.000	Tools & Small Equipment	3,000.00	169.53	275.68	2,724.32	9	5,407.93
5223 - Totals		\$3,000.00	\$169.53	\$275.68	\$2,724.32	9%	\$5,407.93
5227							
5227.002	Rent-Equipment	35,000.00	.00	30,655.00	4,345.00	88	30,866.96
5227 - Totals		\$35,000.00	\$0.00	\$30,655.00	\$4,345.00	88%	\$30,866.96
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	486.50
5290 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$486.50
Department 622 - Scrap Yard Totals		\$510,014.13	\$39,643.28	\$229,286.26	\$280,727.87	45%	\$535,334.28
Department 623 - Dropoff Recycle Center							
5120							
5120.001	Annual Leave	4,525.00	.00	.00	4,525.00	0	.00
5120.002	SBS	277.38	.00	.00	277.38	0	.00
5120.003	Medicare	65.61	.00	.00	65.61	0	.00
5120 - Totals		\$4,867.99	\$0.00	\$0.00	\$4,867.99	0%	\$0.00
5203							
5203.001	Electric	.00	.00	2,285.24	(2,285.24)	+++	5,275.44
5203 - Totals		\$0.00	\$0.00	\$2,285.24	(\$2,285.24)	+++	\$5,275.44



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 623 - Dropoff Recycle Center							
5206							
5206.000	Supplies	2,000.00	.00	.00	2,000.00	0	210.00
	5206 - Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$210.00
5212							
5212.000	Contracted/Purchased Serv	77,250.00	5,847.29	22,900.91	54,349.09	30	64,164.33
	5212 - Totals	\$77,250.00	\$5,847.29	\$22,900.91	\$54,349.09	30%	\$64,164.33
5214							
5214.000	Interdepartment Services	.00	2,423.92	4,540.54	(4,540.54)	+++	8,058.38
	5214 - Totals	\$0.00	\$2,423.92	\$4,540.54	(\$4,540.54)	+++	\$8,058.38
	Department 623 - Dropoff Recycle Center Totals	\$84,117.99	\$8,271.21	\$29,726.69	\$54,391.30	35%	\$77,708.15
	Division 600 - Operations Totals	\$4,765,897.12	\$358,264.83	\$1,959,819.32	\$2,806,077.80	41%	\$4,441,098.34
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	87,033.00	7,375.98	44,255.88	42,777.12	51	88,511.70
	6201 - Totals	\$87,033.00	\$7,375.98	\$44,255.88	\$42,777.12	51%	\$88,511.70
6202							
6202.000	Depreciation-Plants	6,686.00	557.18	3,343.08	3,342.92	50	6,686.16
	6202 - Totals	\$6,686.00	\$557.18	\$3,343.08	\$3,342.92	50%	\$6,686.16
6205							
6205.000	Depreciation-Buildings	68,447.00	5,703.92	34,223.52	34,223.48	50	68,447.04
	6205 - Totals	\$68,447.00	\$5,703.92	\$34,223.52	\$34,223.48	50%	\$68,447.04
6206							
6206.000	Depreciation-Machinery	19,714.00	420.58	2,523.48	17,190.52	13	5,046.95
	6206 - Totals	\$19,714.00	\$420.58	\$2,523.48	\$17,190.52	13%	\$5,046.95
	Division 640 - Depreciation/Amortization Totals	\$181,880.00	\$14,057.66	\$84,345.96	\$97,534.04	46%	\$168,691.85
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	17,370.00	1.08	7.29	17,362.71	0	19,131.42
	5295 - Totals	\$17,370.00	\$1.08	\$7.29	\$17,362.71	0%	\$19,131.42



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 650 - Debt Payments							
7301							
7301.000	Note Principal Payments	115,798.00	.00	.00	115,798.00	0	.00
	7301 - Totals	\$115,798.00	\$0.00	\$0.00	\$115,798.00	0%	\$0.00
	Division 650 - Debt Payments Totals	\$133,168.00	\$1.08	\$7.29	\$133,160.71	0%	\$19,131.42
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	23,000.00	.00	23,000.00	.00	100	425,000.00
	7200 - Totals	\$23,000.00	\$0.00	\$23,000.00	\$0.00	100%	\$425,000.00
	Division 680 - Transfers Between Funds Totals	\$23,000.00	\$0.00	\$23,000.00	\$0.00	100%	\$425,000.00
	EXPENSE TOTALS	\$5,103,945.12	\$372,323.57	\$2,067,172.57	\$3,036,772.55	41%	\$5,053,921.61
	Fund 230 - Solid Waste Fund Totals						
	REVENUE TOTALS	4,825,309.00	375,295.96	2,479,260.93	2,346,048.07	51%	4,609,694.45
	EXPENSE TOTALS	5,103,945.12	372,323.57	2,067,172.57	3,036,772.55	41%	5,053,921.61
	Fund 230 - Solid Waste Fund Net Gain (Loss)	(\$278,636.12)	\$2,972.39	\$412,088.36	\$690,724.48	(148%)	(\$444,227.16)
	Fund Type Enterprise Funds Totals						
	REVENUE TOTALS	4,825,309.00	375,295.96	2,479,260.93	2,346,048.07	51%	4,609,694.45
	EXPENSE TOTALS	5,103,945.12	372,323.57	2,067,172.57	3,036,772.55	41%	5,053,921.61
	Fund Type Enterprise Funds Net Gain (Loss)	(\$278,636.12)	\$2,972.39	\$412,088.36	\$690,724.48	(148%)	(\$444,227.16)
	Fund Category Proprietary Funds Totals						
	REVENUE TOTALS	4,825,309.00	375,295.96	2,479,260.93	2,346,048.07	51%	4,609,694.45
	EXPENSE TOTALS	5,103,945.12	372,323.57	2,067,172.57	3,036,772.55	41%	5,053,921.61
	Fund Category Proprietary Funds Net Gain (Loss)	(\$278,636.12)	\$2,972.39	\$412,088.36	\$690,724.48	(148%)	(\$444,227.16)
	Grand Totals						
	REVENUE TOTALS	4,825,309.00	375,295.96	2,479,260.93	2,346,048.07	51%	4,609,694.45
	EXPENSE TOTALS	5,103,945.12	372,323.57	2,067,172.57	3,036,772.55	41%	5,053,921.61
	Grand Total Net Gain (Loss)	(\$278,636.12)	\$2,972.39	\$412,088.36	\$690,724.48	(148%)	(\$444,227.16)



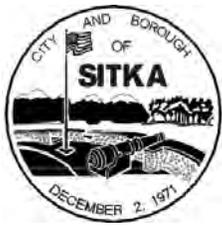
Balance Sheet

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 230 - Solid Waste Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	1,689.00	1,689.00	.00	.00
1027 - Totals		\$1,689.00	\$1,689.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	279,136.10	(50,112.07)	329,248.17	657.02
1030 - Totals		\$279,136.10	(\$50,112.07)	\$329,248.17	657.02%
1050					
1050.000	Accts Rec.-Misc Billing	6,854.56	4,400.80	2,453.76	55.76
1050.010	Accts Rec.-Utility Billing	271,439.58	220,391.87	51,047.71	23.16
1050.050	Accts Rec.-Collections	79,633.17	39,597.77	40,035.40	101.11
1050.900	Allowance - Doubtful Acct	(79,633.17)	(39,597.77)	(40,035.40)	(101.11)
1050 - Totals		\$278,294.14	\$224,792.67	\$53,501.47	23.80%
1200					
1200.030	Prepaid Workers Compensation Insurance	2,935.84	.00	2,935.84	+++
1200 - Totals		\$2,935.84	\$0.00	\$2,935.84	+++
1425					
1425.000	Deferred Outflow OPEB	11,718.00	11,718.00	.00	.00
1425 - Totals		\$11,718.00	\$11,718.00	\$0.00	0.00%
1500					
1500.000	Land - General Fund	305,000.00	305,000.00	.00	.00
1500 - Totals		\$305,000.00	\$305,000.00	\$0.00	0.00%
1510					
1510.000	Land Improvements	4,652,468.33	4,652,468.33	.00	.00
1510 - Totals		\$4,652,468.33	\$4,652,468.33	\$0.00	0.00%
1520					
1520.300	Solid Waste Plant	451,788.22	451,788.22	.00	.00
1520 - Totals		\$451,788.22	\$451,788.22	\$0.00	0.00%
1540					
1540.000	Buildings	1,455,696.37	1,455,696.37	.00	.00
1540 - Totals		\$1,455,696.37	\$1,455,696.37	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	859,065.68	859,065.68	.00	.00
1550 - Totals		\$859,065.68	\$859,065.68	\$0.00	0.00%
1585					
1585.000	Intangible Accounts	37,898.68	37,898.68	.00	.00
1585 - Totals		\$37,898.68	\$37,898.68	\$0.00	0.00%



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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 230 - Solid Waste Fund					
ASSETS					
1600					
1600.100	Accumulated Depreciation Land Improvements	(37,898.68)	(37,898.68)	.00	.00
1600 - Totals		(\$37,898.68)	(\$37,898.68)	\$0.00	0.00%
1610					
1610.000	Accumulated Depr. Land Im	(930,271.08)	(849,135.30)	(81,135.78)	(9.56)
1610 - Totals		(\$930,271.08)	(\$849,135.30)	(\$81,135.78)	(9.56%)
1620					
1620.000	Accumulated Depr Ut Plant	(32,873.62)	(26,744.64)	(6,128.98)	(22.92)
1620 - Totals		(\$32,873.62)	(\$26,744.64)	(\$6,128.98)	(22.92%)
1640					
1640.000	Accumulated Depr Building	(1,212,343.27)	(1,149,600.15)	(62,743.12)	(5.46)
1640 - Totals		(\$1,212,343.27)	(\$1,149,600.15)	(\$62,743.12)	(5.46%)
1650					
1650.000	Accumulated Depr Equipmnt	(835,933.99)	(831,307.61)	(4,626.38)	(.56)
1650 - Totals		(\$835,933.99)	(\$831,307.61)	(\$4,626.38)	(0.56%)
1825					
1825.000	Deferred Outflow Pension	3,386.00	3,386.00	.00	.00
1825 - Totals		\$3,386.00	\$3,386.00	\$0.00	0.00%
ASSETS TOTALS		\$5,289,755.72	\$5,058,704.50	\$231,051.22	4.57%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	263,281.95	(263,281.95)	(100.00)
2020 - Totals		\$0.00	\$263,281.95	(\$263,281.95)	(100.00%)
2025					
2025.000	Interfund Payable	1,526,433.96	1,526,433.96	.00	.00
2025 - Totals		\$1,526,433.96	\$1,526,433.96	\$0.00	0.00%
2060					
2060.000	Compensated Absences Pay.	4,022.89	4,022.89	.00	.00
2060 - Totals		\$4,022.89	\$4,022.89	\$0.00	0.00%
2100					
2100.006	Deposits - Garbage	4,445.59	7,509.16	(3,063.57)	(40.80)
2100 - Totals		\$4,445.59	\$7,509.16	(\$3,063.57)	(40.80%)
2450					
2450.300	Deferred Inflow OPEB	(1,824.00)	(1,824.00)	.00	.00



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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 230 - Solid Waste Fund					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2450.900	Net OPEB Liability	11,027.00	11,027.00	.00	.00
2450 - Totals		\$9,203.00	\$9,203.00	\$0.00	0.00%
2500					
2500.500	Notes Payable-State	1,157,975.55	1,157,975.55	.00	.00
2500.900	Net Pension Liability	6,500.00	6,500.00	.00	.00
2500 - Totals		\$1,164,475.55	\$1,164,475.55	\$0.00	0.00%
2600					
2600.000	Accrued Postclosure Costs	756,189.03	756,189.03	.00	.00
2600 - Totals		\$756,189.03	\$756,189.03	\$0.00	0.00%
2700					
2700.300	Deferred Inflow Pension	(24,962.00)	(24,962.00)	.00	.00
2700 - Totals		(\$24,962.00)	(\$24,962.00)	\$0.00	0.00%
LIABILITIES TOTALS		\$3,439,808.02	\$3,706,153.54	(\$266,345.52)	(7.19%)
FUND EQUITY					
2800					
2800.002	Contributed Cap.-State	5,559,845.45	5,559,845.45	.00	.00
2800.003	Contributed Cap.-Local	37,500.00	37,500.00	.00	.00
2800 - Totals		\$5,597,345.45	\$5,597,345.45	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	7,403.00	7,403.00	.00	.00
2900 - Totals		\$7,403.00	\$7,403.00	\$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	(771,715.02)	(771,715.02)	.00	.00
2910 - Totals		(\$771,715.02)	(\$771,715.02)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(3,028,852.31)	(3,028,852.31)	.00	.00
2920 - Totals		(\$3,028,852.31)	(\$3,028,852.31)	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(7,403.00)	(7,403.00)	.00	.00
2965 - Totals		(\$7,403.00)	(\$7,403.00)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$1,796,778.12	\$1,796,778.12	\$0.00	0.00%
Prior Year Fund Equity Adjustment		444,227.16			
Fund Revenues		(4,524,558.70)			



Balance Sheet

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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
	Fund Expenses	4,027,161.96			
	FUND EQUITY TOTALS	\$1,849,947.70	\$1,796,778.12	\$53,169.58	2.96%
	LIABILITIES AND FUND EQUITY TOTALS	\$5,289,755.72	\$5,502,931.66	(\$213,175.94)	(3.87%)
Fund	230 - Solid Waste Fund Totals	\$0.00	(\$444,227.16)	\$444,227.16	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$444,227.16)	\$444,227.16	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$444,227.16)	\$444,227.16	100.00%
	Grand Totals	\$0.00	(\$444,227.16)	\$444,227.16	100.00%



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 740 - Capital Project-Solid Wst							
REVENUE							
Division 300 - Revenue							
Department 390 - Cash Basis Receipts							
3950							
3950.230	Transfer In Solid Waste	23,000.00	.00	23,000.00	.00	100	425,000.00
	3950 - Totals	\$23,000.00	\$0.00	\$23,000.00	\$0.00	100%	\$425,000.00
	Department 390 - Cash Basis Receipts Totals	\$23,000.00	\$0.00	\$23,000.00	\$0.00	100%	\$425,000.00
	Division 300 - Revenue Totals	\$23,000.00	\$0.00	\$23,000.00	\$0.00	100%	\$425,000.00
	REVENUE TOTALS	\$23,000.00	\$0.00	\$23,000.00	\$0.00	100%	\$425,000.00
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	41.16	2,966.05	(2,966.05)	+++	11,535.58
	5206 - Totals	\$0.00	\$41.16	\$2,966.05	(\$2,966.05)	+++	\$11,535.58
5212							
5212.000	Contracted/Purchased Serv	145,930.36	2,185.67	85,967.38	59,962.98	59	65,247.98
	5212 - Totals	\$145,930.36	\$2,185.67	\$85,967.38	\$59,962.98	59%	\$65,247.98
5214							
5214.000	Interdepartment Services	.00	2,615.50	6,369.09	(6,369.09)	+++	20,362.16
	5214 - Totals	\$0.00	\$2,615.50	\$6,369.09	(\$6,369.09)	+++	\$20,362.16
	Department 630 - Operations Totals	\$145,930.36	\$4,842.33	\$95,302.52	\$50,627.84	65%	\$97,145.72
	Department 670 - Fixed Assets						
7150							
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	+++	(97,145.72)
	7150 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$97,145.72)
	Department 670 - Fixed Assets Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$97,145.72)
	Department 680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	59,110.06
	7200 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$59,110.06
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$59,110.06
	Division 600 - Operations Totals	\$145,930.36	\$4,842.33	\$95,302.52	\$50,627.84	65%	\$59,110.06
	EXPENSE TOTALS	\$145,930.36	\$4,842.33	\$95,302.52	\$50,627.84	65%	\$59,110.06
	Fund 740 - Capital Project-Solid Wst Totals						



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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 Total Actual
Fund Category	Proprietary Funds						
Fund Type	Capital Projects Funds						
	REVENUE TOTALS	23,000.00	.00	23,000.00	.00	100%	425,000.00
	EXPENSE TOTALS	145,930.36	4,842.33	95,302.52	50,627.84	65%	59,110.06
Fund	740 - Capital Project-Solid Wst Net Gain (Loss)	(\$122,930.36)	(\$4,842.33)	(\$72,302.52)	\$50,627.84	59%	\$365,889.94
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	23,000.00	.00	23,000.00	.00	100%	425,000.00
	EXPENSE TOTALS	145,930.36	4,842.33	95,302.52	50,627.84	65%	59,110.06
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$122,930.36)	(\$4,842.33)	(\$72,302.52)	\$50,627.84	59%	\$365,889.94
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	23,000.00	.00	23,000.00	.00	100%	425,000.00
	EXPENSE TOTALS	145,930.36	4,842.33	95,302.52	50,627.84	65%	59,110.06
Fund Category	Proprietary Funds Net Gain (Loss)	(\$122,930.36)	(\$4,842.33)	(\$72,302.52)	\$50,627.84	59%	\$365,889.94
	Grand Totals						
	REVENUE TOTALS	23,000.00	.00	23,000.00	.00	100%	425,000.00
	EXPENSE TOTALS	145,930.36	4,842.33	95,302.52	50,627.84	65%	59,110.06
	Grand Total Net Gain (Loss)	(\$122,930.36)	(\$4,842.33)	(\$72,302.52)	\$50,627.84	59%	\$365,889.94



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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Capital Projects Funds					
Fund 740 - Capital Project-Solid Wst					
ASSETS					
1030					
1030.100	Investment-Central Trea.	730,853.73	812,120.04	(81,266.31)	(10.01)
1030 - Totals		\$730,853.73	\$812,120.04	(\$81,266.31)	(10.01%)
1590					
1590.000	Construction in Progress	58,547.79	58,547.79	.00	.00
1590 - Totals		\$58,547.79	\$58,547.79	\$0.00	0.00%
ASSETS TOTALS		\$789,401.52	\$870,667.83	(\$81,266.31)	(9.33%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	4,777.89	(4,777.89)	(100.00)
2020 - Totals		\$0.00	\$4,777.89	(\$4,777.89)	(100.00%)
LIABILITIES TOTALS		\$0.00	\$4,777.89	(\$4,777.89)	(100.00%)
FUND EQUITY					
2900					
2900.010	Reserve for Encumbrances	2,106.25	2,106.25	.00	.00
2900 - Totals		\$2,106.25	\$2,106.25	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	771,715.02	771,715.02	.00	.00
2910 - Totals		\$771,715.02	\$771,715.02	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(271,715.02)	(271,715.02)	.00	.00
2920 - Totals		(\$271,715.02)	(\$271,715.02)	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(2,106.25)	(2,106.25)	.00	.00
2965 - Totals		(\$2,106.25)	(\$2,106.25)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$500,000.00	\$500,000.00	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(365,889.94)			
	Fund Revenues	(23,000.00)			
	Fund Expenses	99,488.42			
FUND EQUITY TOTALS		\$789,401.52	\$500,000.00	\$289,401.52	57.88%
LIABILITIES AND FUND EQUITY TOTALS		\$789,401.52	\$504,777.89	\$284,623.63	56.39%
Fund 740 - Capital Project-Solid Wst Totals		\$0.00	\$365,889.94	(\$365,889.94)	(100.00%)
Fund Type Capital Projects Funds Totals		\$0.00	\$365,889.94	(\$365,889.94)	(100.00%)
Fund Category Proprietary Funds Totals		\$0.00	\$365,889.94	(\$365,889.94)	(100.00%)
Grand Totals		\$0.00	\$365,889.94	(\$365,889.94)	(100.00%)



**Harbor System
Financial Analysis**

As Of, And For the Fiscal Quarter Ending, December 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture 
Revenue	1,415,790	 Revenue Increased by 3.4% Over 1 st Half FY2019	 Met Plan	Annual moorage increases necessary to finance capital improvements
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	59,231	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	362,539	 More Than Last year	 Exceeded Plan	Cash flow from operations is adequate and exceeding plan
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	708,880	 More Than Last Year	 Exceeded Plan	Net income is exceeding plan; watch trend
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	503,706	 More Than Prior Year	 Exceeded Plan	Asset replacement is adequate ; however, ability to finance replacement of large infrastructure assets depends on future moorage increases
Total Working Capital (What total resources are available in the fund)	14,808,579	 Less Than Prior Year	 Met Plan	Working capital is adequate and in line with plan
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	11,922,451	 Not Meaningfully Different	 Met Plan	Capital project funding adequately addresses current infrastructure needs

Undesignated Working Capital (How much of the fund's resources are available?)	4,758,923	 Decreased by \$1,837.2K from December 31, 2018 due to new capital appropriations	 Met Plan	Undesignated working capital is adequate for the present; however, ability to finance replacement of large infrastructure depends on sustained future moorage increases
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	2,141.8	 More Than Last year	 Met Plan	Working capital is adequate and in line with plan
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	688.3	 Less Than Last Year	 Met Plan	Watch Trend 

The financial performance of the Harbor Fund over the fiscal year met or exceeded all aspects of the annual financial plan, and, was improved over FY2018 in all metrics other than working capital. This was due to the expenditure of working capital in the Crescent Harbor renovation project..

For the 1st half of FY2020, moorage and other harbor system revenue increased by \$47.0K, or 3.4% over FY2019; a moorage fee increase was the reason for the increase in revenue. Net income increased by \$554.0K from FY2019 to \$708.9K, due to grant revenue for the Crescent Harbor project.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$362.5K, an increase of \$20.6K from FY2019. Total working capital declined to \$14,808.6K, due to the expenditure of bonding proceeds on the Crescent Harbor project.

As first reported in previous Financial Analyses, results for the first fiscal quarter of FY2020 reflect the issuance of \$8,025,000 in harbor revenue bonds in November, 2018. The proceeds from this bond issuance is being used to pay for the costs of Phase 1 of the Crescent Harbor Replacement project. Unspent proceeds are reflected in the balance of working capital dedicated for capital projects.

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

The reason for this re-thinking is that the strategic fiscal plan for the harbor system has been built around the assumption that a \$5 million grant will be obtained to assist with the renovation of each of the 5 major harbors. If grants are not obtained for the eventual renovation of Sealing Cove Harbor, Thompson Harbor and Eliason Harbor, the combined loss of

\$15 million in future grant funding would make the moorage rate increases required to self-fund the renovations untenable.

It is highly likely that a combination of events and circumstances will combine, causing pressure to mount to scale back the size and scope of the infrastructure in the harbor system by both condemning and demolishing some of our harbors at the end of their useful lives, or, by selling and privatizing harbors and associated uplands.

City and Borough of Sitka
Harbor Fund
Financial Statements
For The Twelve-Month Period Ending June 30, 2020
(Unaudited)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2019 Plan (S/L -50.00%)	Variance To FY2019 Plan
Revenue:									
Permanent Moorage	609,935	475,296	-	-	1,085,231	998,505	86,726	1,048,791	36,441
Transient Moorage	215,197	37,752	-	-	252,949	278,229	(25,280)	229,850	23,100
Lightering Fees	-	-	-	-	-	-	-	1,260	(1,260)
Other Operating Revenue	56,179	21,431	-	-	77,610	92,055	(14,445)	82,784	(5,174)
Total Revenue:	881,311	534,479	-	-	1,415,790	1,368,789	47,001	1,362,684	53,106
Cost of Sales:									
Operations	367,349	382,923	-	-	750,272	710,822	(39,450)	736,085	(14,187)
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	343,942	343,943	-	-	687,885	686,113	(1,772)	686,112	1,773
Total Cost of Sales:	711,291	726,866	-	-	1,438,157	1,396,935	(41,222)	1,422,197	(12,414)
Gross Margin:	170,020 19.29%	(192,387) -36.00%	-	-	(22,367) -1.58%	(28,146) -2.06%	5,779 0.48%	(59,513) -4.37%	37,146 4.84%
Selling and Administrative Expenses	153,376	149,603	-	-	302,979	315,981	13,002	376,397	73,418
Earnings (Loss) Before Interest (EBI):	16,644 1.89%	(341,990) -63.99%	-	-	(325,346) -22.98%	(344,127) -25.14%	18,781 2.16%	(435,910) -31.99%	110,564 34.15%
Non-operating Revenue and Expense:									
Raw Fish Tax	326,375	326,375	-	-	652,750	486,196	166,554	652,750	-
Other Non-Operating Revenue/(Expense):	60,675	47,869	-	-	108,544	101,076	7,468	112,500	(3,956)
Grant Revenue	-	500,000	-	-	500,000	64,947	435,053	500,000	-
Bond Fund Interest Revenue:	43,784	-	-	-	43,784	9,958	33,826	86,800	(43,016)
Interest Expense Bonds:	(133,725)	(133,725)	-	-	(267,450)	(159,458)	(107,992)	(267,451)	0
Interest Expense Loans:	(1,701)	(1,701)	-	-	(3,402)	(3,742)	341	(3,401)	(1)
Total Non-operating Revenue & Expense:	295,408	738,818	-	-	1,034,226	498,977	535,249	1,081,199	(46,972)
Net Income:	312,052 35.41%	396,828 74.25%	-	-	708,880 50.07%	154,850 11.31%	554,030 1178.76%	645,289 47.35%	63,591 119.74%
Earnings Before Interest and Depreciation (EBIDA):	360,586 40.91%	1,953 0.37%	-	-	362,539 25.61%	341,986 24.98%	20,553 0.62%	250,203 18.36%	112,337 -17.74%
Bond Covenant Ratio	3.35				2.47	3.62	(1.15)	2.33	0.14
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	655,994	740,771	-	-	1,396,765	840,963	555,802	1,331,401	65,364
Debt Principal	102,587	102,587	-	-	205,174	100,174	(105,000)	205,174	-
Debt Principal Coverage Surplus/Deficit	553,407	638,184	-	-	1,191,591	740,789	450,802	1,126,227	65,364
Debt Principal Coverage Percentage	639.45%				680.77%	839.50%	-158.73%	648.91%	31.86%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	553,407	638,184	-	-	1,191,591	740,789	450,802	1,126,227	65,364
Depreciation	343,942	343,943	-	-	687,885	686,113	(1,772)	687,885	-
Cash Accumulated For/(Taken From) Asset Replacement	209,465	294,241	-	-	503,706	54,676	449,030	438,342	65,364

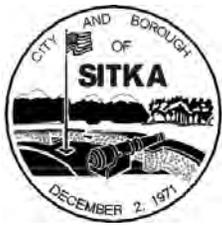
Working Capital

Cash Flow:

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2019 Plan (S/L -50.00%)	Variance To FY2019 Plan
Net Income Plus Depreciation Less Principal CapEx, Accruals, and other Balance Sheet Changes	553,407	638,184	-	-	1,191,591	740,789	450,802	1,126,227	65,364
Increase in (Decrease in) Working Capital	334,680	(3,502,901)	-	-	(3,168,221)	8,147,662	(11,315,883)	(3,168,221)	-
	888,087	(2,864,717)	-	-	(1,976,630)	8,888,451	(10,865,081)	(2,041,994)	65,364
Plus Beginning Total Working Capital	16,785,209	17,673,296	-	-	16,785,209	7,919,988	8,865,221	16,785,209	-
Equals Ending Total Working Capital:	17,673,296	14,808,579	-	-	14,808,579	16,808,439	(1,999,860)	14,743,215	65,364
Working Capital Detail:									
Repair Reserve (1% of PPE):	386,526	386,526	-	-	386,526				
Working Capital Designated for CapEx	11,922,451	9,638,748	-	-	9,638,748				
Working Capital Designated for Baranof Warm Springs Dock	24,202	24,382	-	-	24,382				
Undesignated Working Capital	5,340,117	4,758,923	-	-	4,758,923				
Total Working Capital:	17,673,296	14,808,579	-	-	14,808,579				
Days On Hand Annual Cash Outlays in:									
Total Working Capital:	2,580.25	2,121.94	-	-	2,141.79				
Total Working Capital Less Repair Reserve:	2,523.82	2,066.56	-	-	2,085.88				
Undesignated Working Capital	779.64	681.91	-	-	688.29				
Working Capital Calculation:									
Current Assets	17,913,328	15,105,322	-	-	15,105,322				
Accrued Raw Fish Tax Receivable	326,375	652,750	-	-	652,750				
Current Liabilities	(156,059)	(539,145)	-	-	(539,145)				
CPLTD	(410,348)	(410,348)	-	-	(410,348)				
Total Working Capital	17,673,296	14,808,579	-	-	14,808,579				

Project	FY2020		Bond Fund Cash	Cash	State Grant A/R	State Loan A/R	Federal Loan A/R	Construction In Progress 6/30/2019	Supplies Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Advertising Expenses	Capitalized Interest	Total Expenses
	Bond Proceeds Transfers In	FY2020 Appropriations												
80242 - Seplane Base Planning Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90741 - Baranoff Warm Springs Dock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90751 - Crescent Harbor Water Line Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90757 - Transient Float	\$ -	\$ -	\$ -	\$ 262,457.44	\$ -	\$ -	\$ -	\$ 1,189.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90768 - Eliason 5/6 Float replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90798 - Eliason Electrical Upgrades	\$ -	\$ 1,629,772.00	\$ -	\$ 1,644,003.34	\$ -	\$ -	\$ -	\$ 768.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90799 - Eliason Flotation Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90810 - Sealing Cove Maintenance	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90818 - Float Plane Dock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90848 - Crescent Harbor Flotation Upgrades	\$ -	\$ -	\$ -	\$ 49,843.92	\$ -	\$ -	\$ -	\$ 156.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90849 - Crescent Harbor Phase 1 Design	\$ -	\$ -	\$ 1,551,889.41	\$ 1,785,049.33	\$ 500,000.00	\$ -	\$ -	\$ 316,240.77	\$ -	\$ 5,667,350.44	\$ 50,449.52	\$ 130.25	\$ -	\$ 5,717,930.21
90850 - O'Connell Lightering Facility Repair	\$ -	\$ -	\$ -	\$ 15,700.77	\$ -	\$ -	\$ -	\$ 553,841.93	\$ -	\$ 7.45	\$ 449.85	\$ -	\$ -	\$ 457.30
90879 - Seaplane Base Project	\$ -	\$ 56,176.00	\$ -	\$ (11,061.13)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,990.57	\$ 8,246.56	\$ -	\$ -	\$ 67,237.13
90901 - MSC Bulkhead Pile Repair	\$ -	\$ 70,000.00	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90902 - Crescent Harbor High-Load Dock & Net Shed Condition Assessment	\$ -	\$ 75,000.00	\$ -	\$ 72,049.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,950.08	\$ -	\$ -	\$ 2,950.08
90903 - Thomsen Harbor Anode Replacement	\$ -	\$ 203,000.00	\$ -	\$ 201,212.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,787.04	\$ -	\$ -	\$ 1,787.04
90906 - Harbor Security Cameras	\$ -	\$ 20,000.00	\$ -	\$ 3,060.00	\$ -	\$ -	\$ -	\$ 553,841.93	\$ -	\$ 16,940.00	\$ -	\$ -	\$ -	\$ 16,940.00
No Project/Miscoding	\$ -	\$ -	\$ -	\$ (250.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250.00	\$ -	\$ -	\$ -	\$ 250.00
Totals:	\$ -	\$ 2,053,948.00	\$ 1,551,889.41	\$ 4,107,066.55	\$ 500,000.00	\$ -	\$ -	\$ 1,426,038.37	\$ -	\$ 5,743,538.46	\$ 63,883.05	\$ 130.25	\$ -	\$ 5,807,551.76

Project	Mixed Project	Expenses	CIP/Expense	Construction	Total	Accounts	Retainage	Total	Working
	Expenses	Reclassified	Reclass to	In Progress	Assets	Payable	Payable	Liabilities	Capital
	Reclassified	To CIP	Parent Fund	6/30/2019					
80242 - Seplane Base Planning Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90741 - Baranoff Warm Springs Dock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90751 - Crescent Harbor Water Line Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90757 - Transient Float	\$ -	\$ -	\$ -	\$ 1,189.00	\$ 263,646.44	\$ -	\$ -	\$ -	\$ 263,646.44
90768 - Eliason 5/6 Float replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90798 - Eliason Electrical Upgrades	\$ -	\$ -	\$ -	\$ 768.66	\$ 1,644,772.00	\$ -	\$ -	\$ -	\$ 1,644,772.00
90799 - Eliason Flotation Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90810 - Sealing Cove Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00
90818 - Float Plane Dock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90848 - Crescent Harbor Flotation Upgrades	\$ -	\$ -	\$ -	\$ 156.08	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00
90849 - Crescent Harbor Phase 1 Design	\$ -	\$ 115,735.33	\$ -	\$ 431,976.10	\$ 4,153,179.51	\$ -	\$ 279,920.95	\$ 279,920.95	\$ 3,873,258.56
90850 - O'Connell Lightering Facility Repair	\$ -	\$ -	\$ -	\$ 553,841.93	\$ 569,542.70	\$ -	\$ -	\$ -	\$ 569,542.70
90879 - Seaplane Base Project	\$ -	\$ -	\$ -	\$ -	\$ (11,061.13)	\$ -	\$ -	\$ -	\$ (11,061.13)
90901 - MSC Bulkhead Pile Repair	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ 70,000.00
90902 - Crescent Harbor High-Load Dock & Net Shed Condition Assessment	\$ -	\$ -	\$ -	\$ -	\$ 72,049.92	\$ -	\$ -	\$ -	\$ 72,049.92
90903 - Thomsen Harbor Anode Replacement	\$ -	\$ -	\$ -	\$ -	\$ 201,212.96	\$ -	\$ -	\$ -	\$ 201,212.96
90906 - Harbor Security Cameras	\$ -	\$ -	\$ -	\$ 553,841.93	\$ 556,901.93	\$ -	\$ -	\$ -	\$ 556,901.93
No Project/Miscoding	\$ -	\$ -	\$ -	\$ -	\$ (250.00)	\$ -	\$ -	\$ -	\$ (250.00)
Totals:	\$ -	\$ 115,735.33	\$ -	\$ 1,541,773.70	\$ 7,584,994.33	\$ -	\$ 279,920.95	\$ 279,920.95	\$ 7,305,073.38



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.004	Raw Fish Tax	1,305,500.00	.00	.00	1,305,500.00	0	1,188,721.95
3101.017	PERS Relief	19,068.00	14,458.00	14,458.00	4,610.00	76	11,006.49
3101 - Totals		\$1,324,568.00	\$14,458.00	\$14,458.00	\$1,310,110.00	1%	\$1,199,728.44
Department 310 - State Revenue Totals		\$1,324,568.00	\$14,458.00	\$14,458.00	\$1,310,110.00	1%	\$1,199,728.44
Department 340 - Operating Revenue							
3441							
3441.000	Moorage-Permanent	2,097,581.00	(2,962.74)	1,085,231.01	1,012,349.99	52	1,953,502.74
3441 - Totals		\$2,097,581.00	(\$2,962.74)	\$1,085,231.01	\$1,012,349.99	52%	\$1,953,502.74
3442							
3442.000	Moorage-Transient	459,699.00	12,529.70	252,948.82	206,750.18	55	454,298.83
3442 - Totals		\$459,699.00	\$12,529.70	\$252,948.82	\$206,750.18	55%	\$454,298.83
3444							
3444.000	Airplane Float Fees	2,520.00	.00	.00	2,520.00	0	1,197.43
3444 - Totals		\$2,520.00	\$0.00	\$0.00	\$2,520.00	0%	\$1,197.43
3445							
3445.000	Lightering Fees	12,000.00	.00	.00	12,000.00	0	.00
3445 - Totals		\$12,000.00	\$0.00	\$0.00	\$12,000.00	0%	\$0.00
3446							
3446.000	Recreation Vehicle Fees	9,500.00	.00	1,368.58	8,131.42	14	2,802.25
3446 - Totals		\$9,500.00	\$0.00	\$1,368.58	\$8,131.42	14%	\$2,802.25
3448							
3448.000	Baranof Warm Springs	15,000.00	.00	7,153.00	7,847.00	48	11,330.25
3448 - Totals		\$15,000.00	\$0.00	\$7,153.00	\$7,847.00	48%	\$11,330.25
3491							
3491.000	Jobbing-Labor	1,000.00	512.08	2,161.94	(1,161.94)	216	2,738.47
3491 - Totals		\$1,000.00	\$512.08	\$2,161.94	(\$1,161.94)	216%	\$2,738.47
3492							
3492.000	Jobbing-Materials/Parts	1,000.00	.00	.00	1,000.00	0	33.29
3492 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$33.29



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3493							
3493.000	Jobbing-Equipment	500.00	.00	301.00	199.00	60	213.40
3493 - Totals		\$500.00	\$0.00	\$301.00	\$199.00	60%	\$213.40
Department 340 - Operating Revenue Totals		\$2,598,800.00	\$10,079.04	\$1,349,164.35	\$1,249,635.65	52%	\$2,426,116.66
Department 350 - Non-Operating Revenue							
3501							
3501.003	Other Revenue	12,000.00	370.90	7,313.91	4,686.09	61	16,385.48
3501.004	Daily Electric Billing	76,500.00	4,671.86	43,586.58	32,913.42	57	79,672.64
3501.005	Hoist Revenue	2,000.00	80.00	2,818.65	(818.65)	141	3,739.91
3501.006	Launch Ramp Fees	10,000.00	870.00	5,179.00	4,821.00	52	12,707.51
3501 - Totals		\$100,500.00	\$5,992.76	\$58,898.14	\$41,601.86	59%	\$112,505.54
Department 350 - Non-Operating Revenue Totals		\$100,500.00	\$5,992.76	\$58,898.14	\$41,601.86	59%	\$112,505.54
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	225,000.00	11,426.79	106,044.31	118,955.69	47	223,507.40
3610 - Totals		\$225,000.00	\$11,426.79	\$106,044.31	\$118,955.69	47%	\$223,507.40
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	187,193.75
3612 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$187,193.75
3620							
3620.000	Sale of Fixed Assets	.00	2,500.00	2,500.00	(2,500.00)	+++	.00
3620 - Totals		\$0.00	\$2,500.00	\$2,500.00	(\$2,500.00)	+++	\$0.00
Department 360 - Uses of Prop & Investment Totals		\$225,000.00	\$13,926.79	\$108,544.31	\$116,455.69	48%	\$410,701.15
Department 370 - Interfund Billings							
3701							
3701.194	Interfund Billing CPET	12,000.00	.00	.00	12,000.00	0	.00
3701 - Totals		\$12,000.00	\$0.00	\$0.00	\$12,000.00	0%	\$0.00
Department 370 - Interfund Billings Totals		\$12,000.00	\$0.00	\$0.00	\$12,000.00	0%	\$0.00



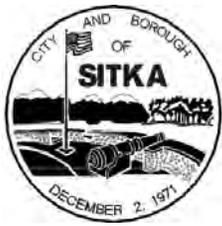
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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	3,000.00	.00	.00	3,000.00	0	80,362.19
3807 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$80,362.19
3820							
3820.000	Bad Debt Collected	16,000.00	.00	1,008.22	14,991.78	6	7,520.21
3820 - Totals		\$16,000.00	\$0.00	\$1,008.22	\$14,991.78	6%	\$7,520.21
Department 380 - Miscellaneous Totals		\$19,000.00	\$0.00	\$1,008.22	\$17,991.78	5%	\$87,882.40
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	36,000.00	.00	.00	36,000.00	0	37,227.00
3950.194	Transfer In Comm Pass Tax	.00	.00	.00	.00	+++	17,432.67
3950.270	Transfer In GPIIP	.00	37.50	7,567.75	(7,567.75)	+++	5,232.12
3950 - Totals		\$36,000.00	\$37.50	\$7,567.75	\$28,432.25	21%	\$59,891.79
Department 390 - Cash Basis Receipts Totals		\$36,000.00	\$37.50	\$7,567.75	\$28,432.25	21%	\$59,891.79
Division 300 - Revenue Totals		\$4,315,868.00	\$44,494.09	\$1,539,640.77	\$2,776,227.23	36%	\$4,296,825.98
REVENUE TOTALS		\$4,315,868.00	\$44,494.09	\$1,539,640.77	\$2,776,227.23	36%	\$4,296,825.98
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	52,119.04	2,841.99	17,961.79	34,157.25	34	36,140.53
5110.002	Holidays	.00	423.51	1,128.15	(1,128.15)	+++	2,103.48
5110.003	Sick Leave	.00	334.35	1,450.01	(1,450.01)	+++	1,733.08
5110.004	Overtime	10,500.00	33.44	192.70	10,307.30	2	904.55
5110.010	Temp Wages	62,680.00	467.50	9,222.50	53,457.50	15	23,413.25
5110 - Totals		\$125,299.04	\$4,100.79	\$29,955.15	\$95,343.89	24%	\$64,294.89
5120							
5120.001	Annual Leave	22,359.00	.00	1,059.12	21,299.88	5	14,095.14
5120.002	SBS	9,051.42	251.37	1,901.14	7,150.28	21	4,927.05
5120.003	Medicare	2,141.05	59.47	449.72	1,691.33	21	1,165.44
5120.004	PERS	13,776.08	2,288.33	6,277.58	7,498.50	46	(83,417.86)
5120.005	Health Insurance	9,708.00	970.80	9,029.48	678.52	93	7,265.55
5120.006	Life Insurance	14.16	1.18	7.08	7.08	50	12.98



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5120.007	Workmen's Compensation	4,692.37	18.86	142.63	4,549.74	3	347.63
5120 - Totals		\$61,742.08	\$3,590.01	\$18,866.75	\$42,875.33	31%	(\$55,604.07)
5201							
5201.000	Training and Travel	4,500.00	.00	945.66	3,554.34	21	628.18
5201 - Totals		\$4,500.00	\$0.00	\$945.66	\$3,554.34	21%	\$628.18
5202							
5202.000	Uniforms	250.00	.00	.00	250.00	0	297.00
5202 - Totals		\$250.00	\$0.00	\$0.00	\$250.00	0%	\$297.00
5203							
5203.001	Electric	.00	20.48	20.48	(20.48)	+++	22.26
5203 - Totals		\$0.00	\$20.48	\$20.48	(\$20.48)	+++	\$22.26
5204							
5204.000	Telephone	750.00	61.38	367.42	382.58	49	740.89
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	.00
5204 - Totals		\$1,050.00	\$61.38	\$367.42	\$682.58	35%	\$740.89
5205							
5205.000	Insurance	59,961.00	5,531.50	33,189.00	26,772.00	55	57,172.47
5205 - Totals		\$59,961.00	\$5,531.50	\$33,189.00	\$26,772.00	55%	\$57,172.47
5206							
5206.000	Supplies	5,000.00	.00	129.36	4,870.64	3	539.55
5206 - Totals		\$5,000.00	\$0.00	\$129.36	\$4,870.64	3%	\$539.55
5208							
5208.000	Bldg Repair & Maint	1,500.00	384.38	1,805.55	(305.55)	120	4,432.17
5208 - Totals		\$1,500.00	\$384.38	\$1,805.55	(\$305.55)	120%	\$4,432.17
5211							
5211.000	Data Processing Fees	56,912.00	4,742.67	28,456.02	28,455.98	50	52,425.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	30,915.00
5211 - Totals		\$56,912.00	\$4,742.67	\$28,456.02	\$28,455.98	50%	\$83,340.00
5212							
5212.000	Contracted/Purchased Serv	3,250.00	.00	2,209.81	1,040.19	68	3,421.97
5212 - Totals		\$3,250.00	\$0.00	\$2,209.81	\$1,040.19	68%	\$3,421.97



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5214							
5214.000	Interdepartment Services	333,329.00	26,954.15	152,628.74	180,700.26	46	267,161.41
	5214 - Totals	\$333,329.00	\$26,954.15	\$152,628.74	\$180,700.26	46%	\$267,161.41
5221							
5221.000	Transportation/Vehicles	.00	32.28	1,426.23	(1,426.23)	+++	7,025.91
	5221 - Totals	\$0.00	\$32.28	\$1,426.23	(\$1,426.23)	+++	\$7,025.91
5222							
5222.000	Postage	5,500.00	500.00	2,000.00	3,500.00	36	6,000.00
	5222 - Totals	\$5,500.00	\$500.00	\$2,000.00	\$3,500.00	36%	\$6,000.00
5224							
5224.000	Dues & Publications	1,500.00	275.00	275.00	1,225.00	18	675.00
	5224 - Totals	\$1,500.00	\$275.00	\$275.00	\$1,225.00	18%	\$675.00
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	1,116.00
	5226 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,116.00
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	164.95
	5227 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$164.95
5230							
5230.000	Bad Debts	40,000.00	.00	.00	40,000.00	0	39,189.84
	5230 - Totals	\$40,000.00	\$0.00	\$0.00	\$40,000.00	0%	\$39,189.84
5231							
5231.000	Credit Card Expense	53,000.00	1,323.21	29,128.18	23,871.82	55	48,364.14
	5231 - Totals	\$53,000.00	\$1,323.21	\$29,128.18	\$23,871.82	55%	\$48,364.14
5290							
5290.000	Other Expenses	.00	.00	1,576.11	(1,576.11)	+++	3,738.90
	5290 - Totals	\$0.00	\$0.00	\$1,576.11	(\$1,576.11)	+++	\$3,738.90
5400							
5400.000	OPEB Expense	.00	.00	.00	.00	+++	(8,974.00)
	5400 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$8,974.00)
	Department 601 - Administration Totals	\$752,793.12	\$47,515.85	\$302,979.46	\$449,813.66	40%	\$523,747.46



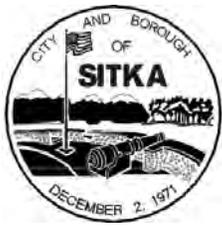
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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	417,208.80	26,809.74	164,006.77	253,202.03	39	336,804.79
5110.002	Holidays	.00	1,981.44	8,369.55	(8,369.55)	+++	18,180.72
5110.003	Sick Leave	.00	1,333.97	6,191.48	(6,191.48)	+++	40,004.42
5110.004	Overtime	.00	128.76	6,560.51	(6,560.51)	+++	9,762.46
5110.010	Temp Wages	.00	2,576.00	19,619.00	(19,619.00)	+++	30,675.55
5110 - Totals		\$417,208.80	\$32,829.91	\$204,747.31	\$212,461.49	49%	\$435,427.94
5120							
5120.001	Annual Leave	.00	7,302.36	24,001.60	(24,001.60)	+++	32,990.54
5120.002	SBS	25,574.87	2,463.17	14,040.74	11,534.13	55	28,760.06
5120.003	Medicare	6,049.53	582.65	3,331.26	2,718.27	55	6,825.09
5120.004	PERS	110,854.19	20,217.96	57,703.05	53,151.14	52	121,080.22
5120.005	Health Insurance	122,988.36	12,298.83	61,494.15	61,494.21	50	161,635.49
5120.006	Life Insurance	99.12	8.26	49.56	49.56	50	97.94
5120.007	Workmen's Compensation	22,403.88	2,006.50	12,605.91	9,797.97	56	24,889.91
5120 - Totals		\$287,969.95	\$44,879.73	\$173,226.27	\$114,743.68	60%	\$376,279.25
5201							
5201.000	Training and Travel	2,700.00	.00	566.20	2,133.80	21	3,392.48
5201 - Totals		\$2,700.00	\$0.00	\$566.20	\$2,133.80	21%	\$3,392.48
5202							
5202.000	Uniforms	2,500.00	2,446.00	2,582.12	(82.12)	103	1,624.18
5202 - Totals		\$2,500.00	\$2,446.00	\$2,582.12	(\$82.12)	103%	\$1,624.18
5203							
5203.001	Electric	450,000.00	36,450.85	246,958.58	203,041.42	55	495,489.51
5203.004	Solid Waste	.00	.00	.00	.00	+++	134.01
5203 - Totals		\$450,000.00	\$36,450.85	\$246,958.58	\$203,041.42	55%	\$495,623.52
5204							
5204.001	Cell Phone Stipend	600.00	50.00	300.00	300.00	50	750.00
5204 - Totals		\$600.00	\$50.00	\$300.00	\$300.00	50%	\$750.00
5206							
5206.000	Supplies	10,000.00	1,323.07	6,375.05	3,624.95	64	14,433.60
5206 - Totals		\$10,000.00	\$1,323.07	\$6,375.05	\$3,624.95	64%	\$14,433.60
5207							
5207.000	Repairs & Maintenance	111,570.23	1,440.59	32,955.28	78,614.95	30	41,259.14



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5207.001	Boat Repair and Maintenance	1,800.00	.00	2,284.74	(484.74)	127	3,135.06
5207.002	Crush derelict boats	5,000.00	.00	.00	5,000.00	0	.00
5207 - Totals		\$118,370.23	\$1,440.59	\$35,240.02	\$83,130.21	30%	\$44,394.20
5212							
5212.000	Contracted/Purchased Serv	95,000.00	.00	49,974.83	45,025.17	53	78,791.51
5212 - Totals		\$95,000.00	\$0.00	\$49,974.83	\$45,025.17	53%	\$78,791.51
5221							
5221.000	Transportation/Vehicles	53,521.00	3,356.79	22,294.71	31,226.29	42	38,061.65
5221 - Totals		\$53,521.00	\$3,356.79	\$22,294.71	\$31,226.29	42%	\$38,061.65
5222							
5222.000	Postage	.00	.00	50.63	(50.63)	+++	.00
5222 - Totals		\$0.00	\$0.00	\$50.63	(\$50.63)	+++	\$0.00
5223							
5223.000	Tools & Small Equipment	17,800.00	.00	7,460.00	10,340.00	42	545.00
5223 - Totals		\$17,800.00	\$0.00	\$7,460.00	\$10,340.00	42%	\$545.00
5226							
5226.000	Advertising	2,000.00	.00	263.25	1,736.75	13	494.35
5226 - Totals		\$2,000.00	\$0.00	\$263.25	\$1,736.75	13%	\$494.35
5227							
5227.002	Rent-Equipment	14,500.00	.00	.00	14,500.00	0	178.59
5227 - Totals		\$14,500.00	\$0.00	\$0.00	\$14,500.00	0%	\$178.59
5290							
5290.000	Other Expenses	.00	152.32	233.13	(233.13)	+++	.00
5290 - Totals		\$0.00	\$152.32	\$233.13	(\$233.13)	+++	\$0.00
Department 630 - Operations Totals		\$1,472,169.98	\$122,929.26	\$750,272.10	\$721,897.88	51%	\$1,489,996.27
Division 600 - Operations Totals		\$2,224,963.10	\$170,445.11	\$1,053,251.56	\$1,171,711.54	47%	\$2,013,743.73
Division 640 - Depreciation/Amortization							
6203							
6203.000	Depreciation-Harbors	1,340,522.00	112,185.94	673,115.64	667,406.36	50	1,346,230.84
6203 - Totals		\$1,340,522.00	\$112,185.94	\$673,115.64	\$667,406.36	50%	\$1,346,230.84



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
Division 640 - Depreciation/Amortization							
6205							
6205.000	Depreciation-Buildings	1,019.00	95.13	570.78	448.22	56	1,141.48
	6205 - Totals	\$1,019.00	\$95.13	\$570.78	\$448.22	56%	\$1,141.48
6206							
6206.000	Depreciation-Machinery	30,683.00	2,366.35	14,198.10	16,484.90	46	28,396.06
	6206 - Totals	\$30,683.00	\$2,366.35	\$14,198.10	\$16,484.90	46%	\$28,396.06
	Division 640 - Depreciation/Amortization Totals	\$1,372,224.00	\$114,647.42	\$687,884.52	\$684,339.48	50%	\$1,375,768.38
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	541,703.00	44,575.00	267,450.00	274,253.00	49	227,105.29
	5295 - Totals	\$541,703.00	\$44,575.00	\$267,450.00	\$274,253.00	49%	\$227,105.29
5297							
5297.000	Debt Admin Expense	.00	.00	.00	.00	+++	500.00
	5297 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$500.00
7301							
7301.000	Note Principal Payments	45,349.00	.00	.00	45,349.00	0	.00
	7301 - Totals	\$45,349.00	\$0.00	\$0.00	\$45,349.00	0%	\$0.00
7302							
7302.000	Bond Principal Payments	365,000.00	.00	.00	365,000.00	0	.00
	7302 - Totals	\$365,000.00	\$0.00	\$0.00	\$365,000.00	0%	\$0.00
	Division 650 - Debt Payments Totals	\$952,052.00	\$44,575.00	\$267,450.00	\$684,602.00	28%	\$227,605.29
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	10,000.00	468.26	7,713.88	2,286.12	77	.00
	7106 - Totals	\$10,000.00	\$468.26	\$7,713.88	\$2,286.12	77%	\$0.00
	Division 670 - Fixed Assets Totals	\$10,000.00	\$468.26	\$7,713.88	\$2,286.12	77%	\$0.00
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	1,997,772.00	.00	1,997,772.00	.00	100	8,003,515.92
	7200 - Totals	\$1,997,772.00	\$0.00	\$1,997,772.00	\$0.00	100%	\$8,003,515.92
	Division 680 - Transfers Between Funds Totals	\$1,997,772.00	\$0.00	\$1,997,772.00	\$0.00	100%	\$8,003,515.92



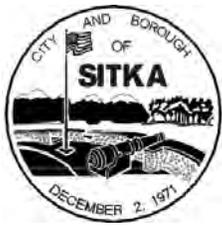
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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
Division 690 - Other Financing Sources/Uses							
7740							
7740.000	Bonds issuance costs	.00	.00	.00	.00	+++	140,617.95
	7740 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$140,617.95
	Division 690 - Other Financing Sources/Uses Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$140,617.95
	EXPENSE TOTALS	\$6,557,011.10	\$330,135.79	\$4,014,071.96	\$2,542,939.14	61%	\$11,761,251.27
	Fund 240 - Harbor Fund Totals						
	REVENUE TOTALS	4,315,868.00	44,494.09	1,539,640.77	2,776,227.23	36%	4,296,825.98
	EXPENSE TOTALS	6,557,011.10	330,135.79	4,014,071.96	2,542,939.14	61%	11,761,251.27
	Fund 240 - Harbor Fund Net Gain (Loss)	(\$2,241,143.10)	(\$285,641.70)	(\$2,474,431.19)	(\$233,288.09)	110%	(\$7,464,425.29)
	Fund Type Enterprise Funds Totals						
	REVENUE TOTALS	4,315,868.00	44,494.09	1,539,640.77	2,776,227.23	36%	4,296,825.98
	EXPENSE TOTALS	6,557,011.10	330,135.79	4,014,071.96	2,542,939.14	61%	11,761,251.27
	Fund Type Enterprise Funds Net Gain (Loss)	(\$2,241,143.10)	(\$285,641.70)	(\$2,474,431.19)	(\$233,288.09)	110%	(\$7,464,425.29)
	Fund Category Proprietary Funds Totals						
	REVENUE TOTALS	4,315,868.00	44,494.09	1,539,640.77	2,776,227.23	36%	4,296,825.98
	EXPENSE TOTALS	6,557,011.10	330,135.79	4,014,071.96	2,542,939.14	61%	11,761,251.27
	Fund Category Proprietary Funds Net Gain (Loss)	(\$2,241,143.10)	(\$285,641.70)	(\$2,474,431.19)	(\$233,288.09)	110%	(\$7,464,425.29)
	Grand Totals						
	REVENUE TOTALS	4,315,868.00	44,494.09	1,539,640.77	2,776,227.23	36%	4,296,825.98
	EXPENSE TOTALS	6,557,011.10	330,135.79	4,014,071.96	2,542,939.14	61%	11,761,251.27
	Grand Total Net Gain (Loss)	(\$2,241,143.10)	(\$285,641.70)	(\$2,474,431.19)	(\$233,288.09)	110%	(\$7,464,425.29)



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 240 - Harbor Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	74,054.34	74,054.34	.00	.00
1027 - Totals		\$74,054.34	\$74,054.34	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	6,198,301.33	6,942,713.47	(744,412.14)	(10.72)
1030 - Totals		\$6,198,301.33	\$6,942,713.47	(\$744,412.14)	(10.72%)
1050					
1050.000	Accts Rec.-Misc Billing	239.40	239.40	.00	.00
1050.030	Accts Rec.-Other	207,564.28	137,562.02	70,002.26	50.89
1050.050	Accts Rec.-Collections	267,639.79	269,013.98	(1,374.19)	(.51)
1050.060	Accts Rec.- State	.00	1,188,721.95	(1,188,721.95)	(100.00)
1050.900	Allowance - Doubtful Acct	(267,639.79)	(269,013.98)	1,374.19	.51
1050 - Totals		\$207,803.68	\$1,326,523.37	(\$1,118,719.69)	(84.33%)
1200					
1200.020	Prepaid Insurance	33,189.03	.00	33,189.03	+++
1200.030	Prepaid Workers Compensation Insurance	10,244.40	.00	10,244.40	+++
1200 - Totals		\$43,433.43	\$0.00	\$43,433.43	+++
1425					
1425.000	Deferred Outflow OPEB	62,465.00	62,465.00	.00	.00
1425 - Totals		\$62,465.00	\$62,465.00	\$0.00	0.00%
1500					
1500.240	Land - Harbor	90,000.00	90,000.00	.00	.00
1500 - Totals		\$90,000.00	\$90,000.00	\$0.00	0.00%
1510					
1510.000	Land Improvements	1,298,771.69	1,298,771.69	.00	.00
1510 - Totals		\$1,298,771.69	\$1,298,771.69	\$0.00	0.00%
1530					
1530.001	ANB Harbor	8,642,301.16	8,642,301.16	.00	.00
1530.002	Crescent Harbor	3,645,852.09	3,645,852.09	.00	.00
1530.003	Eliason Harbor	14,505,581.51	14,505,581.51	.00	.00
1530.004	Grid for Harbors	586,279.73	586,279.73	.00	.00
1530.005	Seaplane Float	458,006.91	458,006.91	.00	.00
1530.006	Work Float	512,991.50	512,991.50	.00	.00
1530.007	Sealing Harbor	2,382,401.67	2,382,401.67	.00	.00
1530.008	Port Facility Harbor	195,001.44	195,001.44	.00	.00
1530.009	Thomsen Harbor	5,463,078.82	5,463,078.82	.00	.00



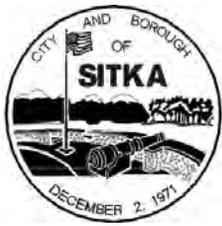
Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 240 - Harbor Fund					
ASSETS					
1530.010	Parking Lots	38,400.00	38,400.00	.00	.00
1530.011	Fish Waste Disposal Boat	269,316.36	269,316.36	.00	.00
1530 - Totals		\$36,699,211.19	\$36,699,211.19	\$0.00	0.00%
1540					
1540.000	Buildings	404,983.32	404,983.32	.00	.00
1540 - Totals		\$404,983.32	\$404,983.32	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	249,628.79	249,628.79	.00	.00
1550 - Totals		\$249,628.79	\$249,628.79	\$0.00	0.00%
1610					
1610.000	Accumulated Depr. Land Im	(675,916.81)	(659,086.21)	(16,830.60)	(2.55)
1610 - Totals		(\$675,916.81)	(\$659,086.21)	(\$16,830.60)	(2.55%)
1630					
1630.000	Accumulated Depr Harbor	.23	.23	.00	.00
1630.001	Accumulated Depr ANB Harb	(2,562,334.98)	(2,366,469.66)	(195,865.32)	(8.28)
1630.002	Accumulated Depr Crescent	(2,811,498.30)	(2,734,718.46)	(76,779.84)	(2.81)
1630.003	Accumulated Depr Eliason	(5,457,669.29)	(5,195,725.31)	(261,943.98)	(5.04)
1630.004	Accumulated Depr Grid	(586,279.73)	(586,279.73)	.00	.00
1630.005	Accumulated Depr Seaplane	(210,294.41)	(206,391.05)	(3,903.36)	(1.89)
1630.006	Accumulated Depr Work Flt	(482,774.50)	(480,471.40)	(2,303.10)	(.48)
1630.007	Accumulated Depr Sealing	(1,889,491.17)	(1,843,250.25)	(46,240.92)	(2.51)
1630.008	Accumulated Depr Port Fac	(195,001.44)	(195,001.44)	.00	.00
1630.009	Accumulated Depr Thomsen	(1,638,923.29)	(1,570,634.77)	(68,288.52)	(4.35)
1630.010	Parking Lots	(19,200.00)	(18,240.00)	(960.00)	(5.26)
1630.011	Accumulated Depreciation Fish Waste Boat	(148,123.94)	(134,658.08)	(13,465.86)	(10.00)
1630 - Totals		(\$16,001,590.82)	(\$15,331,839.92)	(\$669,750.90)	(4.37%)
1640					
1640.000	Accumulated Depr Building	(392,171.90)	(391,601.12)	(570.78)	(.15)
1640 - Totals		(\$392,171.90)	(\$391,601.12)	(570.78)	(0.15%)
1650					
1650.000	Accumulated Depr Equipmnt	(242,500.71)	(241,768.47)	(732.24)	(.30)
1650 - Totals		(\$242,500.71)	(\$241,768.47)	(732.24)	(0.30%)
1800					
1800.060	2013 Debt Serv Reserve Fd	923,585.69	911,581.46	12,004.23	1.32
1800 - Totals		\$923,585.69	\$911,581.46	\$12,004.23	1.32%



Balance Sheet

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 240 - Harbor Fund					
ASSETS					
1825					
1825.000	Deferred Outflow Pension	95,263.00	95,263.00	.00	.00
1825 - Totals		\$95,263.00	\$95,263.00	\$0.00	0.00%
ASSETS TOTALS		\$29,035,321.22	\$31,530,899.91	(\$2,495,578.69)	(7.91%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	21,147.50	(21,147.50)	(100.00)
2020 - Totals		\$0.00	\$21,147.50	(\$21,147.50)	(100.00%)
2060					
2060.000	Compensated Absences Pay.	36,348.74	36,348.74	.00	.00
2060 - Totals		\$36,348.74	\$36,348.74	\$0.00	0.00%
2200					
2200.001	Interest Payable-Bonds	222,875.02	222,875.02	.00	.00
2200 - Totals		\$222,875.02	\$222,875.02	\$0.00	0.00%
2450					
2450.300	Deferred Inflow OPEB	65,482.00	65,482.00	.00	.00
2450.900	Net OPEB Liability	164,238.00	164,238.00	.00	.00
2450 - Totals		\$229,720.00	\$229,720.00	\$0.00	0.00%
2500					
2500.017	2013 Bond Series 1	3,115,000.00	3,115,000.00	.00	.00
2500.019	Premium on 2013 Bonds	430,136.16	430,136.16	.00	.00
2500.027	2018 One Harbor Loan	7,795,000.00	7,795,000.00	.00	.00
2500.030	Premium on 2018 Harbor Bond	576,094.15	576,094.15	.00	.00
2500.500	Notes Payable-State	453,481.58	453,481.58	.00	.00
2500.900	Net Pension Liability	772,679.00	772,679.00	.00	.00
2500 - Totals		\$13,142,390.89	\$13,142,390.89	\$0.00	0.00%
2700					
2700.300	Deferred Inflow Pension	18,471.00	18,471.00	.00	.00
2700 - Totals		\$18,471.00	\$18,471.00	\$0.00	0.00%
LIABILITIES TOTALS		\$13,649,805.65	\$13,670,953.15	(\$21,147.50)	(0.15%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	255,047.27	255,047.27	.00	.00
2800.002	Contributed Cap.-State	6,630,333.85	6,630,333.85	.00	.00



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 240 - Harbor Fund					
FUND EQUITY					
2800.003	Contributed Cap.-Local	698,765.18	698,765.18	.00	.00
2800 - Totals		\$7,584,146.30	\$7,584,146.30	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	1,997.25	1,997.25	.00	.00
2900 - Totals		\$1,997.25	\$1,997.25	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	(48,000.00)	(48,000.00)	.00	.00
2910.240	Designated-Rate Stabilization	3,150,000.00	3,150,000.00	.00	.00
2910 - Totals		\$3,102,000.00	\$3,102,000.00	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	14,429,911.75	14,429,911.75	.00	.00
2920.500	Post Soft Close Entries	208,314.00	208,314.00	.00	.00
2920 - Totals		\$14,638,225.75	\$14,638,225.75	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(1,997.25)	(1,997.25)	.00	.00
2965 - Totals		(\$1,997.25)	(\$1,997.25)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$25,324,372.05	\$25,324,372.05	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	7,464,425.29			
	Fund Revenues	(1,539,640.77)			
	Fund Expenses	4,014,071.96			
FUND EQUITY TOTALS		\$15,385,515.57	\$25,324,372.05	(\$9,938,856.48)	(39.25%)
LIABILITIES AND FUND EQUITY TOTALS		\$29,035,321.22	\$38,995,325.20	(\$9,960,003.98)	(25.54%)
Fund 240 - Harbor Fund Totals		\$0.00	(\$7,464,425.29)	\$7,464,425.29	100.00%
Fund Type Enterprise Funds Totals		\$0.00	(\$7,464,425.29)	\$7,464,425.29	100.00%
Fund Category Proprietary Funds Totals		\$0.00	(\$7,464,425.29)	\$7,464,425.29	100.00%
Grand Totals		\$0.00	(\$7,464,425.29)	\$7,464,425.29	100.00%



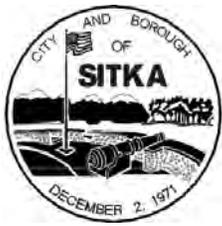
Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 750 - Capital Project-Harbor							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	5,000,000.00	500,000.00	500,000.00	4,500,000.00	10	64,947.48
	3101 - Totals	<u>\$5,000,000.00</u>	<u>\$500,000.00</u>	<u>\$500,000.00</u>	<u>\$4,500,000.00</u>	<u>10%</u>	<u>\$64,947.48</u>
	Department 310 - State Revenue Totals	\$5,000,000.00	\$500,000.00	\$500,000.00	\$4,500,000.00	10%	\$64,947.48
Department 315 - Federal Revenue							
3151							
3151.003	Grant Revenue	842,629.00	.00	.00	842,629.00	0	.00
	3151 - Totals	<u>\$842,629.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$842,629.00</u>	<u>0%</u>	<u>\$0.00</u>
	Department 315 - Federal Revenue Totals	\$842,629.00	\$0.00	\$0.00	\$842,629.00	0%	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	56,176.00	.00	56,176.00	.00	100	.00
3950.240	Transfer In Harbor	1,997,772.00	.00	1,997,772.00	.00	100	.00
3950.752	Transfer In Bond Proceeds	.00	.00	6,445,000.00	(6,445,000.00)	+++	94,299.36
	3950 - Totals	<u>\$2,053,948.00</u>	<u>\$0.00</u>	<u>\$8,498,948.00</u>	<u>(\$6,445,000.00)</u>	<u>414%</u>	<u>\$94,299.36</u>
	Department 390 - Cash Basis Receipts Totals	\$2,053,948.00	\$0.00	\$8,498,948.00	(\$6,445,000.00)	414%	\$94,299.36
	Division 300 - Revenue Totals	\$7,896,577.00	\$500,000.00	\$8,998,948.00	(\$1,102,371.00)	114%	\$159,246.84
	REVENUE TOTALS	\$7,896,577.00	\$500,000.00	\$8,998,948.00	(\$1,102,371.00)	114%	\$159,246.84
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	7,939,427.98	86,708.54	5,743,538.46	2,195,889.52	72	638,914.15
	5212 - Totals	<u>\$7,939,427.98</u>	<u>\$86,708.54</u>	<u>\$5,743,538.46</u>	<u>\$2,195,889.52</u>	<u>72%</u>	<u>\$638,914.15</u>
5214							
5214.000	Interdepartment Services	.00	39,609.16	63,883.05	(63,883.05)	+++	73,237.65
	5214 - Totals	<u>\$0.00</u>	<u>\$39,609.16</u>	<u>\$63,883.05</u>	<u>(\$63,883.05)</u>	<u>+++</u>	<u>\$73,237.65</u>
5226							
5226.000	Advertising	.00	.00	130.25	(130.25)	+++	.00
	5226 - Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$130.25</u>	<u>(\$130.25)</u>	<u>+++</u>	<u>\$0.00</u>
	Department 630 - Operations Totals	\$7,939,427.98	\$126,317.70	\$5,807,551.76	\$2,131,876.22	73%	\$712,151.80



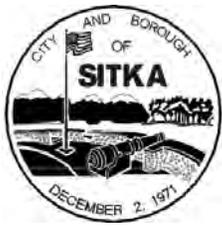
Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 750 - Capital Project-Harbor							
EXPENSE							
Division 600 - Operations							
Department 670 - Fixed Assets							
5295							
5295.100	Capitalized Interest Exp	.00	.00	.00	.00	+++	115,735.33
5295 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$115,735.33
7150							
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	+++	(827,887.13)
7150 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$827,887.13)
Department 670 - Fixed Assets Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$712,151.80)
Division 600 - Operations Totals		\$7,939,427.98	\$126,317.70	\$5,807,551.76	\$2,131,876.22	73%	\$0.00
EXPENSE TOTALS		\$7,939,427.98	\$126,317.70	\$5,807,551.76	\$2,131,876.22	73%	\$0.00
Fund 750 - Capital Project-Harbor Totals							
REVENUE TOTALS		7,896,577.00	500,000.00	8,998,948.00	(1,102,371.00)	114%	159,246.84
EXPENSE TOTALS		7,939,427.98	126,317.70	5,807,551.76	2,131,876.22	73%	.00
Fund 750 - Capital Project-Harbor Net Gain (Loss)		(\$42,850.98)	\$373,682.30	\$3,191,396.24	\$3,234,247.22	(7,448%)	\$159,246.84
Fund Type Capital Projects Funds Totals							
REVENUE TOTALS		7,896,577.00	500,000.00	8,998,948.00	(1,102,371.00)	114%	159,246.84
EXPENSE TOTALS		7,939,427.98	126,317.70	5,807,551.76	2,131,876.22	73%	.00
Fund Type Capital Projects Funds Net Gain (Loss)		(\$42,850.98)	\$373,682.30	\$3,191,396.24	\$3,234,247.22	(7,448%)	\$159,246.84
Fund Category Proprietary Funds Totals							
REVENUE TOTALS		7,896,577.00	500,000.00	8,998,948.00	(1,102,371.00)	114%	159,246.84
EXPENSE TOTALS		7,939,427.98	126,317.70	5,807,551.76	2,131,876.22	73%	.00
Fund Category Proprietary Funds Net Gain (Loss)		(\$42,850.98)	\$373,682.30	\$3,191,396.24	\$3,234,247.22	(7,448%)	\$159,246.84
Grand Totals							
REVENUE TOTALS		7,896,577.00	500,000.00	8,998,948.00	(1,102,371.00)	114%	159,246.84
EXPENSE TOTALS		7,939,427.98	126,317.70	5,807,551.76	2,131,876.22	73%	.00
Grand Total Net Gain (Loss)		(\$42,850.98)	\$373,682.30	\$3,191,396.24	\$3,234,247.22	(7,448%)	\$159,246.84



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Capital Projects Funds					
Fund 750 - Capital Project-Harbor					
ASSETS					
1030					
1030.100	Investment-Central Trea.	4,107,066.55	1,709,506.92	2,397,559.63	140.25
1030 - Totals		\$4,107,066.55	\$1,709,506.92	\$2,397,559.63	140.25%
1050					
1050.060	Accts Rec.- State	500,000.00	.00	500,000.00	+++
1050 - Totals		\$500,000.00	\$0.00	\$500,000.00	+++
1590					
1590.000	Construction in Progress	872,196.44	872,196.44	.00	.00
1590 - Totals		\$872,196.44	\$872,196.44	\$0.00	0.00%
ASSETS TOTALS		\$5,479,262.99	\$2,581,703.36	\$2,897,559.63	112.23%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	549,567.56	(549,567.56)	(100.00)
2020 - Totals		\$0.00	\$549,567.56	(\$549,567.56)	(100.00%)
2023					
2023.000	Retainage Payable	279,920.95	24,190.00	255,730.95	1,057.18
2023 - Totals		\$279,920.95	\$24,190.00	\$255,730.95	1,057.18%
LIABILITIES TOTALS		\$279,920.95	\$573,757.56	(\$293,836.61)	(51.21%)
FUND EQUITY					
2910					
2910.140	Designated-Capital Project	121,151.95	121,151.95	.00	.00
2910 - Totals		\$121,151.95	\$121,151.95	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	1,727,547.01	1,727,547.01	.00	.00
2920 - Totals		\$1,727,547.01	\$1,727,547.01	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$1,848,698.96	\$1,848,698.96	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(159,246.84)			
	Fund Revenues	(8,998,948.00)			
	Fund Expenses	5,807,551.76			
FUND EQUITY TOTALS		\$5,199,342.04	\$1,848,698.96	\$3,350,643.08	181.24%
LIABILITIES AND FUND EQUITY TOTALS		\$5,479,262.99	\$2,422,456.52	\$3,056,806.47	126.19%
Fund 750 - Capital Project-Harbor Totals		\$0.00	\$159,246.84	(\$159,246.84)	(100.00%)
Fund Type Capital Projects Funds Totals		\$0.00	\$159,246.84	(\$159,246.84)	(100.00%)
Fund Category Proprietary Funds Totals		\$0.00	\$159,246.84	(\$159,246.84)	(100.00%)
Grand Totals		\$0.00	\$159,246.84	(\$159,246.84)	(100.00%)



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 752 - Crescent Harbor Revenue Bonds							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	124,000.00	20,335.08	89,098.14	34,901.86	72	87,672.85
	3610 - Totals	\$124,000.00	\$20,335.08	\$89,098.14	\$34,901.86	72%	\$87,672.85
	Department 360 - Uses of Prop & Investment Totals	\$124,000.00	\$20,335.08	\$89,098.14	\$34,901.86	72%	\$87,672.85
Department 390 - Cash Basis Receipts							
3950							
3950.240	Transfer In Harbor	.00	.00	.00	.00	+++	8,003,515.92
	3950 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$8,003,515.92
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$8,003,515.92
	Division 300 - Revenue Totals	\$124,000.00	\$20,335.08	\$89,098.14	\$34,901.86	72%	\$8,091,188.77
	REVENUE TOTALS	\$124,000.00	\$20,335.08	\$89,098.14	\$34,901.86	72%	\$8,091,188.77
EXPENSE							
Division 600 - Operations							
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	.00	.00	6,445,000.00	(6,445,000.00)	+++	94,299.36
	7200 - Totals	\$0.00	\$0.00	\$6,445,000.00	(\$6,445,000.00)	+++	\$94,299.36
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$6,445,000.00	(\$6,445,000.00)	+++	\$94,299.36
	Division 600 - Operations Totals	\$0.00	\$0.00	\$6,445,000.00	(\$6,445,000.00)	+++	\$94,299.36
	EXPENSE TOTALS	\$0.00	\$0.00	\$6,445,000.00	(\$6,445,000.00)	+++	\$94,299.36
	Fund 752 - Crescent Harbor Revenue Bonds Totals						
	REVENUE TOTALS	124,000.00	20,335.08	89,098.14	34,901.86	72%	8,091,188.77
	EXPENSE TOTALS	.00	.00	6,445,000.00	(6,445,000.00)	+++	94,299.36



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	Proprietary Funds						
Fund Type	Capital Projects Funds						
Fund	752 - Crescent Harbor Revenue Bonds Net Gain (Loss)	\$124,000.00	\$20,335.08	(\$6,355,901.86)	(\$6,479,901.86)	(5,126%)	\$7,996,889.41
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	124,000.00	20,335.08	89,098.14	34,901.86	72%	8,091,188.77
	EXPENSE TOTALS	.00	.00	6,445,000.00	(6,445,000.00)	+++	94,299.36
Fund Type	Capital Projects Funds Net Gain (Loss)	\$124,000.00	\$20,335.08	(\$6,355,901.86)	(\$6,479,901.86)	(5,126%)	\$7,996,889.41
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	124,000.00	20,335.08	89,098.14	34,901.86	72%	8,091,188.77
	EXPENSE TOTALS	.00	.00	6,445,000.00	(6,445,000.00)	+++	94,299.36
Fund Category	Proprietary Funds Net Gain (Loss)	\$124,000.00	\$20,335.08	(\$6,355,901.86)	(\$6,479,901.86)	(5,126%)	\$7,996,889.41
	Grand Totals						
	REVENUE TOTALS	124,000.00	20,335.08	89,098.14	34,901.86	72%	8,091,188.77
	EXPENSE TOTALS	.00	.00	6,445,000.00	(6,445,000.00)	+++	94,299.36
	Grand Total Net Gain (Loss)	\$124,000.00	\$20,335.08	(\$6,355,901.86)	(\$6,479,901.86)	(5,126%)	\$7,996,889.41



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Capital Projects Funds				
Fund	752 - Crescent Harbor Revenue Bonds				
	ASSETS				
1020					
1020.010	Money Market - AML Pool	1,630,964.23	7,996,889.41	(6,365,925.18)	(79.61)
	1020 - Totals	\$1,630,964.23	\$7,996,889.41	(\$6,365,925.18)	(79.61%)
1030					
1030.100	Investment-Central Trea.	10,023.32	.00	10,023.32	+++
	1030 - Totals	\$10,023.32	\$0.00	\$10,023.32	+++
	ASSETS TOTALS	\$1,640,987.55	\$7,996,889.41	(\$6,355,901.86)	(79.48%)
	Prior Year Fund Equity Adjustment	(7,996,889.41)			
	Fund Revenues	(89,098.14)			
	Fund Expenses	6,445,000.00			
	FUND EQUITY TOTALS	\$1,640,987.55	\$0.00	\$1,640,987.55	+++
	LIABILITIES AND FUND EQUITY TOTALS	\$1,640,987.55	\$0.00	\$1,640,987.55	+++
Fund	752 - Crescent Harbor Revenue Bonds Totals	\$0.00	\$7,996,889.41	(\$7,996,889.41)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$7,996,889.41	(\$7,996,889.41)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$7,996,889.41	(\$7,996,889.41)	(100.00%)
	Grand Totals	\$0.00	\$7,996,889.41	(\$7,996,889.41)	(100.00%)

Airport Terminal Fund

Financial Analysis

As Of, And For the Fiscal Quarter Ending, December 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture 
Revenue	394,391	 \$49.0K Less Than 1 st Half FY2019	 Fell Short of Plan by \$35.0K	Revenue is meeting current needs but not enough to finance a new facility eventually
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	16,704	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	209,110	 \$67.7K Less Than 1 st Half FY2019	 Exceeded Plan by \$18.4K	Cash flow from operations is adequate and exceeding but long-term build up of working capital will not finance a new facility
Net Income (Incorporates non-operating revenue/expense and depreciation— indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	77,849	 \$109.7K Less Than 1 st Half FY2019	 Exceeded Plan	Net income is exceeding plan
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	10,349	 Less Than 1 st Half FY2019	 Exceeded Plan	Asset replacement is adequate for now; however, once depreciation of new renovations begins, asset replacement will turn negative
Total Working Capital (What total resources are available in the fund)	5,228,926	 Not Materially Different	 Met Plan	Working capital is adequate and in line with plan
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	4,430,992	 More than Prior Year	 Met Plan	Capital project funding adequately addresses current infrastructure needs

Undesignated Working Capital (How much of the fund's resources are available?)	786,393	 More Than Prior Year	 Met Plan	Undesignated working capital is adequate for the present; however, ability to unplaned significant repairs is problematic
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	8,164.9	 More Than Prior year	 Met Plan	Watch trend 
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	1,218.5	 Less Than Last Year	 Met Plan	Watch Trend 

The financial performance of the Airport Terminal Fund, while diminished from FY2019, met some aspects of the annual financial plan in the first half of FY2020, but fell short in revenue and EBID. The major new factor impacting financial performance in FY2020 was interest on new bonded debt. The bonded debt interest expense for the first half of the fiscal year was \$101.1K, compared to \$20.6K in FY2019. The FY2020 annual financial plan included the impacts of this increased interest expense.

For the 1st Quarter of FY2020, the airport terminal revenue declined by \$49.0K, or 11.1% decline from FY2019; a decline in terminal lease revenue was the cause. Net income decreased by \$109.7K from FY2019 to \$77.8K.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$209.1K, a decline of \$67.7K from FY2019. Cash flow was positive at \$155.9K, however, increasing the Fund's working capital to \$5,269.5K (of this amount, \$4,002.2K are unspent bonding proceeds).

The capital project to renovate the jetways and passenger waiting facility is proceeding, but the COVID-19 pandemic is severely impacting air travel and enplanements. Passenger facility charges (PFCs) are likewise being impacted, and it is possible that some small subsidy may be required to meet bonded indebtedness covenants if air travel does not resume to normal levels.

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

City and Borough of Sitka
 Airport Terminal Fund
 Financial Statements (Unaudited)
 For The Twelve-Month Period Ending June 30, 2020

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 50%)	Variance To FY2020 Plan
Revenue:									
Leases	103,308	102,720	-	-	206,028	244,852	(38,824)	205,296	732
Other Operating Revenue	116,726	71,637	-	-	188,363	198,546	(10,183)	224,200	(35,837)
Total Revenue:	220,034	174,357	-	-	394,391	443,398	(49,007)	429,496	(35,105)
Cost of Sales:									
Operations	95,628	89,653	-	-	185,281	166,599	(18,682)	201,985	16,704
Depreciation	42,575	42,575	-	-	85,150	85,150	-	85,150	(1)
Total Cost of Sales:	138,203	132,228	-	-	270,431	251,749	(18,682)	287,134	16,703
Gross Margin:	81,831 37.19%	42,129 24.16%	-	-	123,960 31.43%	191,649 43.22%	(30,325) 61.88%	142,362 33.15%	(18,402) -1.72%
Selling and Administrative Expenses	-	-	-	-	-	-	-	-	-
Earnings Before Interest (EBI):	81,831 37.19%	42,129 24.16%	-	-	123,960 31.43%	191,649 43.22%	(67,689) 138.12%	142,362 33.15%	(18,402) -1.72%
Non-operating Revenue and Expense:									
Non-Operating Revenue and Expenses:	8,444	7,731	-	-	16,175	11,533	4,642	10,500	5,675
Bond Fund Interest	21,215	17,624	-	-	38,839	4,980	33,859	-	38,839
Interest Expense:	(50,563)	(50,563)	-	-	(101,126)	(20,583)	(80,543)	(101,125)	(1)
Total Non-operating Revenue & Expense:	(20,904)	(25,208)	-	-	(46,112)	(4,070)	(42,042)	(90,625)	44,514
Net Income:	60,928 27.69%	16,921 9.70%	-	-	77,849 19.74%	187,579 42.30%	(109,731) 223.91%	51,737 12.05%	26,112 7.69%
Earnings Before Interest and Depreciation (EBIDA):	124,406 56.54%	84,704 48.58%	-	-	209,110 53.02%	276,799 62.43%	(67,689) 138.12%	227,511 52.97%	(18,402) 0.05%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	103,503	59,496	-	-	162,999	272,729	(109,731)	136,886	26,113
Debt Principal	33,750	33,750	-	-	67,500	-	67,500	67,500	-
Debt Principal Coverage Surplus/Deficit	69,753	25,746	-	-	95,499	272,729	(177,231)	69,386	26,113
Debt Principal Coverage Percentage	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	69,753	25,746	-	-	95,499	272,729	(177,231)	69,386	26,113
Depreciation	42,575	42,575	-	-	85,150	85,150	-	85,150	-
Cash Accumulated For/(Taken From) Asset Replacement	27,178	(16,829)	-	-	10,349	187,579	(177,231)	(15,764)	26,113

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 50%)	Variance To FY2020 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	69,753	25,746	-	-	95,499	272,729	(177,231)	69,386	26,113
CapEx, Accruals, and other Balance Sheet Changes	28,846	31,510	-	-	60,356	3,980,191	(3,919,835)	60,356	-
Increase in (Decrease in) Working Capital	98,599	57,256	-	-	155,855	4,252,920	(4,097,066)	129,742	26,113
Plus Beginning Total Working Capital	5,113,601	5,212,199	-	-	5,113,601	929,587	4,184,014	5,113,601	-
Equals Ending Total Working Capital:	5,212,199	5,269,455	-	-	5,269,455	5,182,507	86,949	5,243,343	26,113
Working Capital Detail:									
Repair Reserve (1% of PPE):	52,070	52,070	-	-	52,070				
Working Capital Designated for CapEx	4,414,266	4,430,992	-	-	4,430,992				
Undesignated Working Capital	745,864	786,393	-	-	786,393				
Total Working Capital:	5,212,199	5,269,455	-	-	5,269,455				
Days On Hand Annual Cash Outlays in:									
Total Working Capital:	7,686.31	8,601.29	-	-	8,164.95				
Days On Hand Annual Cash Outlays in Total Working Capital									
Total Working Capital Less Repair Reserve:	7,609.52	8,516.29	-	-	8,084.26				
Undesignated Working Capital	1,099.91	1,283.62	-	-	1,218.50				
Working Capital Calculation:									
Current Assets	5,380,907	5,488,726	-	-	5,488,726				
Current Liabilities	(33,708)	(84,271)	-	-	(84,271)				
CPLTD	(135,000)	(135,000)	-	-	(135,000)				
Total Working Capital	5,212,199	5,269,455	-	-	5,269,455				

Project	FY2020		Cash	State	Federal	Federal	Construction In Progress 6/30/2018	Advertising Expense	Contracted &	Interdepartment	Capitalized Interest
	Transfer In Bond Proceeds	FY2020 Appropriations		Grant A/R	Grant A/R	Loan A/R			Purchased Services Expenses	Services Expenses	Capitalized Interest Expenses
90736 - Airport Baggage and TSA Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,723.91	\$ -	\$ -	\$ -	\$ -
90835 - Sitka Airport Terminal Improvements	\$ -	\$ -	\$ 163,881.81	\$ -	\$ 8,924.61	\$ -	\$ 287,979.10	\$ -	\$ -	\$ 4,144.45	\$ -
90872 - Airport Air Taxi ADA Ramp & Door	\$ -	\$ 20,000.00	\$ 120,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90873 - Airport Heat Pumps For Hold Room	\$ -	\$ 10,000.00	\$ 46,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90904 - Airport Terminal Sidewalk Replacement	\$ -	\$ 90,000.00	\$ 90,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ 120,000.00	\$ 419,881.81	\$ -	\$ 8,924.61	\$ -	\$ 470,703.01	\$ -	\$ -	\$ 4,144.45	\$ -

Project	Total Expenses	Construction					
		In Progress 6/30/2019	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90736 - Airport Baggage and TSA Improvements	\$ -	\$ 182,723.91	\$ 182,723.91	\$ -	\$ -	\$ -	\$ -
90835 - Sitka Airport Terminal Improvements	\$ 4,144.45	\$ 292,123.55	\$ 464,929.97	\$ -	\$ -	\$ -	\$ 172,806.42
90872 - Airport Air Taxi ADA Ramp & Door	\$ -	\$ -	\$ 120,000.00	\$ -	\$ -	\$ -	\$ 120,000.00
90873 - Airport Heat Pumps For Hold Room	\$ -	\$ -	\$ 46,000.00	\$ -	\$ -	\$ -	\$ 46,000.00
90904 - Airport Terminal Sidewalk Replacement	\$ -	\$ -	\$ 90,000.00	\$ -	\$ -	\$ -	\$ 90,000.00
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 4,144.45	\$ 474,847.46	\$ 903,653.88	\$ -	\$ -	\$ -	\$ 428,806.42



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual	
Fund Category Proprietary Funds								
Fund Type Enterprise Funds								
Fund 250 - Airport Terminal Building								
REVENUE								
Division 300 - Revenue								
Department 340 - Operating Revenue								
3451								
3451.000	Terminal Leases	410,592.00	.00	206,028.19	204,563.81	50	464,160.72	
		3451 - Totals	\$410,592.00	\$0.00	\$206,028.19	\$204,563.81	50%	\$464,160.72
		Department 340 - Operating Revenue Totals	\$410,592.00	\$0.00	\$206,028.19	\$204,563.81	50%	\$464,160.72
Department 350 - Non-Operating Revenue								
3501								
3501.010	Driver Facility Charges	64,450.00	.00	40,516.45	23,933.55	63	61,211.88	
3501.011	Passenger Facility Chg	383,949.00	27,873.67	147,846.38	236,102.62	39	280,067.96	
		3501 - Totals	\$448,399.00	\$27,873.67	\$188,362.83	\$260,036.17	42%	\$341,279.84
		Department 350 - Non-Operating Revenue Totals	\$448,399.00	\$27,873.67	\$188,362.83	\$260,036.17	42%	\$341,279.84
Department 360 - Uses of Prop & Investment								
3610								
3610.000	Interest Income	21,000.00	2,537.50	16,174.79	4,825.21	77	27,538.15	
		3610 - Totals	\$21,000.00	\$2,537.50	\$16,174.79	\$4,825.21	77%	\$27,538.15
3612								
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	22,381.00	
		3612 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$22,381.00
		Department 360 - Uses of Prop & Investment Totals	\$21,000.00	\$2,537.50	\$16,174.79	\$4,825.21	77%	\$49,919.15
Department 380 - Miscellaneous								
3807								
3807.000	Miscellaneous	.00	.00	.00	.00	+++	40,550.52	
		3807 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$40,550.52
		Department 380 - Miscellaneous Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$40,550.52
		Division 300 - Revenue Totals	\$879,991.00	\$30,411.17	\$410,565.81	\$469,425.19	47%	\$895,910.23
		REVENUE TOTALS	\$879,991.00	\$30,411.17	\$410,565.81	\$469,425.19	47%	\$895,910.23
EXPENSE								
Division 600 - Operations								
Department 630 - Operations								
5203								
5203.001	Electric	68,000.00	8,030.97	39,045.90	28,954.10	57	87,060.54	
5203.005	Heating Fuel	14,000.00	1,895.08	5,548.79	8,451.21	40	15,167.50	
		5203 - Totals	\$82,000.00	\$9,926.05	\$44,594.69	\$37,405.31	54%	\$102,228.04



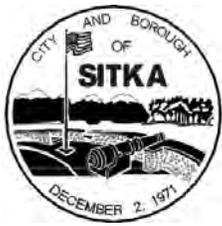
Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 250 - Airport Terminal Building							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5204							
5204.000	Telephone	3,900.00	739.02	2,216.84	1,683.16	57	4,303.04
5204 - Totals		\$3,900.00	\$739.02	\$2,216.84	\$1,683.16	57%	\$4,303.04
5205							
5205.000	Insurance	7,876.00	952.76	5,716.56	2,159.44	73	9,366.22
5205 - Totals		\$7,876.00	\$952.76	\$5,716.56	\$2,159.44	73%	\$9,366.22
5206							
5206.000	Supplies	1,000.00	.00	.00	1,000.00	0	.00
5206 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5208							
5208.000	Bldg Repair & Maint	90,000.00	12,139.36	27,651.98	62,348.02	31	64,758.84
5208 - Totals		\$90,000.00	\$12,139.36	\$27,651.98	\$62,348.02	31%	\$64,758.84
5212							
5212.000	Contracted/Purchased Serv	106,500.00	5,968.69	37,311.97	69,188.03	35	80,023.95
5212 - Totals		\$106,500.00	\$5,968.69	\$37,311.97	\$69,188.03	35%	\$80,023.95
5214							
5214.000	Interdepartment Services	98,343.00	10,398.49	56,075.37	42,267.63	57	112,616.63
5214 - Totals		\$98,343.00	\$10,398.49	\$56,075.37	\$42,267.63	57%	\$112,616.63
5226							
5226.000	Advertising	2,000.00	.00	.00	2,000.00	0	.00
5226 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00
5227							
5227.002	Rent-Equipment	11,250.00	.00	11,202.93	47.07	100	494.92
5227 - Totals		\$11,250.00	\$0.00	\$11,202.93	\$47.07	100%	\$494.92
5231							
5231.000	Credit Card Expense	1,100.00	23.96	510.17	589.83	46	1,047.30
5231 - Totals		\$1,100.00	\$23.96	\$510.17	\$589.83	46%	\$1,047.30
Department 630 - Operations Totals		\$403,969.00	\$40,148.33	\$185,280.51	\$218,688.49	46%	\$374,838.94
Division 600 - Operations Totals		\$403,969.00	\$40,148.33	\$185,280.51	\$218,688.49	46%	\$374,838.94



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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 250 - Airport Terminal Building							
EXPENSE							
Division 640 - Depreciation/Amortization							
6205							
6205.000	Depreciation-Buildings	131,968.00	10,997.37	65,984.22	65,983.78	50	131,968.44
	6205 - Totals	\$131,968.00	\$10,997.37	\$65,984.22	\$65,983.78	50%	\$131,968.44
6206							
6206.000	Depreciation-Machinery	38,331.00	3,194.27	19,165.62	19,165.38	50	38,331.24
	6206 - Totals	\$38,331.00	\$3,194.27	\$19,165.62	\$19,165.38	50%	\$38,331.24
	Division 640 - Depreciation/Amortization Totals	\$170,299.00	\$14,191.64	\$85,149.84	\$85,149.16	50%	\$170,299.68
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	202,250.00	16,854.17	101,125.02	101,124.98	50	43,839.85
	5295 - Totals	\$202,250.00	\$16,854.17	\$101,125.02	\$101,124.98	50%	\$43,839.85
7302							
7302.000	Bond Principal Payments	135,000.00	.00	.00	135,000.00	0	.00
	7302 - Totals	\$135,000.00	\$0.00	\$0.00	\$135,000.00	0%	\$0.00
	Division 650 - Debt Payments Totals	\$337,250.00	\$16,854.17	\$101,125.02	\$236,124.98	30%	\$43,839.85
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	220,000.00	.00	120,000.00	100,000.00	55	4,137,977.52
	7200 - Totals	\$220,000.00	\$0.00	\$120,000.00	\$100,000.00	55%	\$4,137,977.52
	Division 680 - Transfers Between Funds Totals	\$220,000.00	\$0.00	\$120,000.00	\$100,000.00	55%	\$4,137,977.52
Division 690 - Other Financing Sources/Uses							
7740							
7740.000	Bonds issuance costs	.00	.00	.00	.00	+++	70,658.30
	7740 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$70,658.30
	Division 690 - Other Financing Sources/Uses Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$70,658.30
	EXPENSE TOTALS	\$1,131,518.00	\$71,194.14	\$491,555.37	\$639,962.63	43%	\$4,797,614.29
Fund 250 - Airport Terminal Building Totals							
	REVENUE TOTALS	879,991.00	30,411.17	410,565.81	469,425.19	47%	895,910.23
	EXPENSE TOTALS	1,131,518.00	71,194.14	491,555.37	639,962.63	43%	4,797,614.29
	Fund 250 - Airport Terminal Building Net Gain (Loss)	(\$251,527.00)	(\$40,782.97)	(\$80,989.56)	\$170,537.44	32%	(\$3,901,704.06)
Fund Type Enterprise Funds Totals							
	REVENUE TOTALS	879,991.00	30,411.17	410,565.81	469,425.19	47%	895,910.23



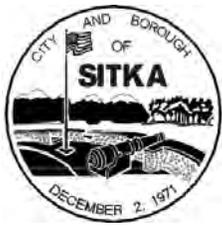
Income Statement

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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 Total Actual
Fund Category	Proprietary Funds						
	EXPENSE TOTALS	1,131,518.00	71,194.14	491,555.37	639,962.63	43%	4,797,614.29
Fund Type	Enterprise Funds Net Gain (Loss)	(\$251,527.00)	(\$40,782.97)	(\$80,989.56)	\$170,537.44	32%	(\$3,901,704.06)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	879,991.00	30,411.17	410,565.81	469,425.19	47%	895,910.23
	EXPENSE TOTALS	1,131,518.00	71,194.14	491,555.37	639,962.63	43%	4,797,614.29
Fund Category	Proprietary Funds Net Gain (Loss)	(\$251,527.00)	(\$40,782.97)	(\$80,989.56)	\$170,537.44	32%	(\$3,901,704.06)
	Grand Totals						
	REVENUE TOTALS	879,991.00	30,411.17	410,565.81	469,425.19	47%	895,910.23
	EXPENSE TOTALS	1,131,518.00	71,194.14	491,555.37	639,962.63	43%	4,797,614.29
	Grand Total Net Gain (Loss)	(\$251,527.00)	(\$40,782.97)	(\$80,989.56)	\$170,537.44	32%	(\$3,901,704.06)



Balance Sheet

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 250 - Airport Terminal Building					
ASSETS					
1027					
1027.000	Change in FMV-Investments	9,021.00	9,021.00	.00	.00
1027 - Totals		\$9,021.00	\$9,021.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	962,488.03	987,586.84	(25,098.81)	(2.54)
1030 - Totals		\$962,488.03	\$987,586.84	(\$25,098.81)	(2.54%)
1050					
1050.000	Accts Rec.-Misc Billing	80,527.19	48,783.34	31,743.85	65.07
1050 - Totals		\$80,527.19	\$48,783.34	\$31,743.85	65.07%
1200					
1200.010	Prepaid Expenses	.00	11,202.93	(11,202.93)	(100.00)
1200.020	Prepaid Insurance	5,716.53	.00	5,716.53	+++
1200 - Totals		\$5,716.53	\$11,202.93	(\$5,486.40)	(48.97%)
1540					
1540.000	Buildings	4,574,191.94	4,574,191.94	.00	.00
1540 - Totals		\$4,574,191.94	\$4,574,191.94	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	632,790.80	632,790.80	.00	.00
1550 - Totals		\$632,790.80	\$632,790.80	\$0.00	0.00%
1640					
1640.000	Accumulated Depr Building	(2,924,254.18)	(2,858,269.96)	(65,984.22)	(2.31)
1640 - Totals		(\$2,924,254.18)	(\$2,858,269.96)	(\$65,984.22)	(2.31%)
1650					
1650.000	Accumulated Depr Equipmnt	(376,803.57)	(357,637.95)	(19,165.62)	(5.36)
1650 - Totals		(\$376,803.57)	(\$357,637.95)	(\$19,165.62)	(5.36%)
1800					
1800.080	2018 Debt Service Reserve Fund	343,634.03	340,632.37	3,001.66	.88
1800 - Totals		\$343,634.03	\$340,632.37	\$3,001.66	0.88%
ASSETS TOTALS		\$3,307,311.77	\$3,388,301.31	(\$80,989.54)	(2.39%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2200					
2200.001	Interest Payable-Bonds	84,270.87	84,270.85	.02	.00
2200 - Totals		\$84,270.87	\$84,270.85	\$0.02	0.00%
2500					
2500.028	2018 One Airport Terminal Loan	4,045,000.00	4,045,000.00	.00	.00



Balance Sheet

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %	
Fund Category Proprietary Funds						
Fund Type Enterprise Funds						
Fund 250 - Airport Terminal Building						
LIABILITIES AND FUND EQUITY						
LIABILITIES						
2500.029	Premium on 2018 Airport Bond	308,118.30	308,118.30	.00	.00	
2500 - Totals		\$4,353,118.30	\$4,353,118.30	\$0.00	0.00%	
LIABILITIES TOTALS		\$4,437,389.17	\$4,437,389.15	\$0.02	0.00%	
FUND EQUITY						
2800						
2800.001	Contributed Cap.-Federal	606,341.82	606,341.82	.00	.00	
2800.002	Contributed Cap.-State	2,214,852.55	2,214,852.55	.00	.00	
2800 - Totals		\$2,821,194.37	\$2,821,194.37	\$0.00	0.00%	
2900						
2900.080	Reserved PFC Projects	542,890.99	491,805.87	51,085.12	10.39	
2900 - Totals		\$542,890.99	\$491,805.87	\$51,085.12	10.39%	
2910						
2910.140	Designated-Capital Projct	24,000.00	24,000.00	.00	.00	
2910.250	Designated-Rate Stabilization	457,000.00	457,000.00	.00	.00	
2910 - Totals		\$481,000.00	\$481,000.00	\$0.00	0.00%	
2920						
2920.000	Undesignated/Re. Earnings	(992,469.14)	(941,384.02)	(51,085.12)	(5.43)	
2920 - Totals		(\$992,469.14)	(\$941,384.02)	(\$51,085.12)	(5.43%)	
FUND EQUITY TOTALS Prior to Current Year Changes		\$2,852,616.22	\$2,852,616.22	\$0.00	0.00%	
Prior Year Fund Equity Adjustment		3,901,704.06				
Fund Revenues		(410,565.81)				
Fund Expenses		491,555.37				
FUND EQUITY TOTALS		(\$1,130,077.40)	\$2,852,616.22	(\$3,982,693.62)	(139.62%)	
LIABILITIES AND FUND EQUITY TOTALS		\$3,307,311.77	\$7,290,005.37	(\$3,982,693.60)	(54.63%)	
Fund	250 - Airport Terminal Building	Totals	\$0.00	(\$3,901,704.06)	\$3,901,704.06	100.00%
Fund Type	Enterprise Funds	Totals	\$0.00	(\$3,901,704.06)	\$3,901,704.06	100.00%
Fund Category	Proprietary Funds	Totals	\$0.00	(\$3,901,704.06)	\$3,901,704.06	100.00%
Grand Totals		\$0.00	(\$3,901,704.06)	\$3,901,704.06	100.00%	



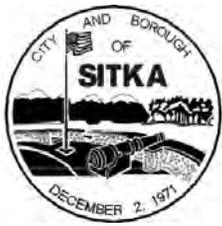
Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 760 - Capital Project-Airport T							
REVENUE							
Division 300 - Revenue							
Department 315 - Federal Revenue							
3151							
3151.003	Grant Revenue	.00	.00	.00	.00	+++	39,042.68
	3151 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$39,042.68
	Department 315 - Federal Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$39,042.68
	Department 390 - Cash Basis Receipts						
3950							
3950.250	Transfer In Airport Term	220,000.00	.00	120,000.00	100,000.00	55	136,000.00
3950.716	Transfer in Revenue Bonds-Airport Terminal	.00	.00	.00	.00	+++	82,490.54
	3950 - Totals	\$220,000.00	\$0.00	\$120,000.00	\$100,000.00	55%	\$218,490.54
	Department 390 - Cash Basis Receipts Totals	\$220,000.00	\$0.00	\$120,000.00	\$100,000.00	55%	\$218,490.54
	Division 300 - Revenue Totals	\$220,000.00	\$0.00	\$120,000.00	\$100,000.00	55%	\$257,533.22
	REVENUE TOTALS	\$220,000.00	\$0.00	\$120,000.00	\$100,000.00	55%	\$257,533.22
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	379,596.87	.00	.00	379,596.87	0	100,244.56
	5212 - Totals	\$379,596.87	\$0.00	\$0.00	\$379,596.87	0%	\$100,244.56
5214							
5214.000	Interdepartment Services	.00	917.12	4,144.45	(4,144.45)	+++	22,513.54
	5214 - Totals	\$0.00	\$917.12	\$4,144.45	(\$4,144.45)	+++	\$22,513.54
	Department 630 - Operations Totals	\$379,596.87	\$917.12	\$4,144.45	\$375,452.42	1%	\$122,758.10
	Department 670 - Fixed Assets						
5295							
5295.100	Capitalized Interest Exp	.00	.00	.00	.00	+++	60,169.56
	5295 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$60,169.56
7150							
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	+++	(182,927.66)
	7150 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$182,927.66)
	Department 670 - Fixed Assets Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$122,758.10)
	Division 600 - Operations Totals	\$379,596.87	\$917.12	\$4,144.45	\$375,452.42	1%	\$0.00
	EXPENSE TOTALS	\$379,596.87	\$917.12	\$4,144.45	\$375,452.42	1%	\$0.00



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	Proprietary Funds						
Fund Type	Capital Projects Funds						
Fund	760 - Capital Project-Airport T Totals						
	REVENUE TOTALS	220,000.00	.00	120,000.00	100,000.00	55%	257,533.22
	EXPENSE TOTALS	379,596.87	917.12	4,144.45	375,452.42	1%	.00
Fund	760 - Capital Project-Airport T Net Gain (Loss)	(\$159,596.87)	(\$917.12)	\$115,855.55	\$275,452.42	(73%)	\$257,533.22
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	220,000.00	.00	120,000.00	100,000.00	55%	257,533.22
	EXPENSE TOTALS	379,596.87	917.12	4,144.45	375,452.42	1%	.00
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$159,596.87)	(\$917.12)	\$115,855.55	\$275,452.42	(73%)	\$257,533.22
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	220,000.00	.00	120,000.00	100,000.00	55%	257,533.22
	EXPENSE TOTALS	379,596.87	917.12	4,144.45	375,452.42	1%	.00
Fund Category	Proprietary Funds Net Gain (Loss)	(\$159,596.87)	(\$917.12)	\$115,855.55	\$275,452.42	(73%)	\$257,533.22
	Grand Totals						
	REVENUE TOTALS	220,000.00	.00	120,000.00	100,000.00	55%	257,533.22
	EXPENSE TOTALS	379,596.87	917.12	4,144.45	375,452.42	1%	.00
	Grand Total Net Gain (Loss)	(\$159,596.87)	(\$917.12)	\$115,855.55	\$275,452.42	(73%)	\$257,533.22



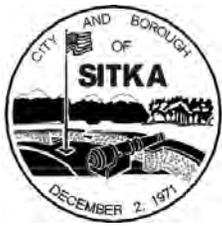
Balance Sheet

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Capital Projects Funds					
Fund 760 - Capital Project-Airport T					
ASSETS					
1030					
1030.100	Investment-Central Trea.	419,881.81	302,763.77	117,118.04	38.68
	1030 - Totals	\$419,881.81	\$302,763.77	\$117,118.04	38.68%
1050					
1050.070	Accts Rec.- Federal	8,924.61	16,835.40	(7,910.79)	(46.99)
	1050 - Totals	\$8,924.61	\$16,835.40	(\$7,910.79)	(46.99%)
1590					
1590.000	Construction in Progress	470,703.01	470,703.01	.00	.00
	1590 - Totals	\$470,703.01	\$470,703.01	\$0.00	0.00%
	ASSETS TOTALS	\$899,509.43	\$790,302.18	\$109,207.25	13.82%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	6,648.30	(6,648.30)	(100.00)
	2020 - Totals	\$0.00	\$6,648.30	(\$6,648.30)	(100.00%)
	LIABILITIES TOTALS	\$0.00	\$6,648.30	(\$6,648.30)	(100.00%)
FUND EQUITY					
2910					
2910.140	Designated-Capital Projct	82,735.41	82,735.41	.00	.00
	2910 - Totals	\$82,735.41	\$82,735.41	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	443,385.25	443,385.25	.00	.00
	2920 - Totals	\$443,385.25	\$443,385.25	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$526,120.66	\$526,120.66	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(257,533.22)			
	Fund Revenues	(120,000.00)			
	Fund Expenses	4,144.45			
	FUND EQUITY TOTALS	\$899,509.43	\$526,120.66	\$373,388.77	70.97%
	LIABILITIES AND FUND EQUITY TOTALS	\$899,509.43	\$532,768.96	\$366,740.47	68.84%
	Fund 760 - Capital Project-Airport T Totals	\$0.00	\$257,533.22	(\$257,533.22)	(100.00%)
	Fund Type Capital Projects Funds Totals	\$0.00	\$257,533.22	(\$257,533.22)	(100.00%)
	Fund Category Proprietary Funds Totals	\$0.00	\$257,533.22	(\$257,533.22)	(100.00%)
	Grand Totals	\$0.00	\$257,533.22	(\$257,533.22)	(100.00%)



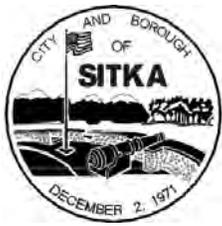
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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 716 - Airport Revenue Bonds							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	.00	5,245.82	38,839.03	(38,839.03)	+++	43,839.85
3610 - Totals		\$0.00	\$5,245.82	\$38,839.03	(\$38,839.03)	+++	\$43,839.85
Department 360 - Uses of Prop & Investment Totals		\$0.00	\$5,245.82	\$38,839.03	(\$38,839.03)	+++	\$43,839.85
Department 390 - Cash Basis Receipts							
3950							
3950.250	Transfer In Airport Term	.00	.00	.00	.00	+++	4,001,977.52
3950 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$4,001,977.52
Department 390 - Cash Basis Receipts Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$4,001,977.52
Division 300 - Revenue Totals		\$0.00	\$5,245.82	\$38,839.03	(\$38,839.03)	+++	\$4,045,817.37
REVENUE TOTALS		\$0.00	\$5,245.82	\$38,839.03	(\$38,839.03)	+++	\$4,045,817.37
EXPENSE							
Division 600 - Operations							
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	82,490.54
7200 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$82,490.54
Department 680 - Transfer to Other Funds Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$82,490.54
Division 600 - Operations Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$82,490.54
EXPENSE TOTALS		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$82,490.54
Fund 716 - Airport Revenue Bonds Totals							
REVENUE TOTALS		.00	5,245.82	38,839.03	(38,839.03)	+++	4,045,817.37
EXPENSE TOTALS		.00	.00	.00	.00	+++	82,490.54



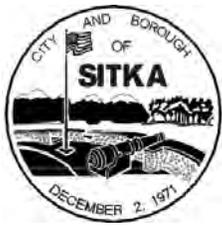
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Detail Listing

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 Total Actual
Fund Category	Proprietary Funds						
Fund Type	Capital Projects Funds						
Fund	716 - Airport Revenue Bonds Net Gain (Loss)	\$0.00	\$5,245.82	\$38,839.03	\$38,839.03	+++	\$3,963,326.83
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	.00	5,245.82	38,839.03	(38,839.03)	+++	4,045,817.37
	EXPENSE TOTALS	.00	.00	.00	.00	+++	82,490.54
Fund Type	Capital Projects Funds Net Gain (Loss)	\$0.00	\$5,245.82	\$38,839.03	\$38,839.03	+++	\$3,963,326.83
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	.00	5,245.82	38,839.03	(38,839.03)	+++	4,045,817.37
	EXPENSE TOTALS	.00	.00	.00	.00	+++	82,490.54
Fund Category	Proprietary Funds Net Gain (Loss)	\$0.00	\$5,245.82	\$38,839.03	\$38,839.03	+++	\$3,963,326.83
	Grand Totals						
	REVENUE TOTALS	.00	5,245.82	38,839.03	(38,839.03)	+++	4,045,817.37
	EXPENSE TOTALS	.00	.00	.00	.00	+++	82,490.54
	Grand Total Net Gain (Loss)	\$0.00	\$5,245.82	\$38,839.03	\$38,839.03	+++	\$3,963,326.83



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Capital Projects Funds				
Fund	716 - Airport Revenue Bonds				
	ASSETS				
1020					
1020.010	Money Market - AML Pool	4,002,165.86	3,963,326.83	38,839.03	.98
	1020 - Totals	\$4,002,165.86	\$3,963,326.83	\$38,839.03	0.98%
	ASSETS TOTALS	\$4,002,165.86	\$3,963,326.83	\$38,839.03	0.98%
	Prior Year Fund Equity Adjustment	(3,963,326.83)			
	Fund Revenues	(38,839.03)			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$4,002,165.86	\$0.00	\$4,002,165.86	+++
	LIABILITIES AND FUND EQUITY TOTALS	\$4,002,165.86	\$0.00	\$4,002,165.86	+++
Fund	716 - Airport Revenue Bonds Totals	\$0.00	\$3,963,326.83	(\$3,963,326.83)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$3,963,326.83	(\$3,963,326.83)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$3,963,326.83	(\$3,963,326.83)	(100.00%)
	Grand Totals	\$0.00	\$3,963,326.83	(\$3,963,326.83)	(100.00%)

Marine Service Center

Financial Analysis

As Of, And For the Fiscal Quarter Ending, December 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	127,532	 Greater Than Last Year	 Exceeded Plan	One of two major leases terminated on 6/30/18 but resumed on a month-to-month basis, causing revenue to decline
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	39,342	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	83,815	 Greater Than Last Year	 Exceeded Plan	Cash flow was reduced due to the partial-year loss of a major tenant
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	88,474	 Greater Than Last Year	 Exceeded Plan	Net income was reduced due to the partial-year loss of a major tenant
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	88,474	 Greater Than Last Year	 Exceeded Plan	Asset replacement was reduced due to the partial-year loss of a major tenant
Total Working Capital (What total resources are available in the fund)	2,166,864	 Greater Than Last Year	 Exceeded Plan	Working capital is adequate and in line with plan
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	262,637	 Greater Than Last Year	 Met Plan	Capital project funding adequately addresses current infrastructure needs
Undesignated Working Capital (How much of the fund's resources are available?)	1,869,554	 Greater Than Last Year	 Exceeded Plan	Undesignated working capital is adequate for the present; it is not sufficient to fully pay for asset replacement or major renovation
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	9,045.7	 Greater Than Last Year	 Exceeded Plan	Monitor 

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	7,804.6	 Greater Than Last Year	 Exceeded Plan	Monitor 
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The Marine Service Center exceeded planned performance on most metrics for the first half of FY2020. In addition, results improved on all metrics compared to the first fiscal half of FY2019.

For the 1st half of FY2020, lease revenue increased by \$65.2K, or 104.5% over FY2019; full tenancy was the reason for the large increase in revenue. Net income increased by \$107.3K from FY2019 to \$88.5K.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$83.8K, an increase of \$107.3K from FY2019. Full tenancy resulted in a positive cash flow of \$102.6K, increasing the Fund's working capital to \$2,166.9K.

Solicitations of proposals regarding possible sale of facility are ongoing, as grant stipulations prohibiting sale have now expired. 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, 2020
(Unaudited)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 50.00%)	Variance To FY2020 Plan
Revenue:									
Leases	63,766	63,766	-	-	127,532	62,357	65,175	62,100	65,432
Other Operating Revenue	-	-	-	-	-	-	-	-	-
Total Revenue:	63,766	63,766	-	-	127,532	62,357	65,175	62,100	65,432
Cost of Sales:									
Operations	25,408	18,309	-	-	43,717	86,821	43,104	83,059	39,342
Depreciation	7,890	7,890	-	-	15,780	15,953	173	15,953	173
Total Cost of Sales:	33,298	26,199	-	-	59,497	102,774	43,277	99,011	39,514
Gross Margin:	30,468 47.78%	37,567 58.91%	-	-	68,035 53.35%	(40,417) -64.82%	108,452 118.16%	(36,911) -59.44%	104,946 112.79%
Selling and Administrative Expenses	-	-	-	-	-	-	-	-	-
Earnings Before Interest (EBI):	30,468 47.78%	37,567 58.91%	-	-	68,035 53.35%	(40,417) -64.82%	108,452 118.16%	(36,911) -59.44%	104,946 112.79%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	10,763	9,676	-	-	20,439	21,606	(1,167)	21,000	(561)
Interest Expense:	-	-	-	-	-	-	-	-	-
Total Non-operating Revenue & Expense:	10,763	9,676	-	-	20,439	21,606	(1,167)	21,000	(561)
Net Income:	41,231 64.66%	47,243 74.09%	-	-	88,474 69.37%	(18,811) -30.17%	107,285 164.61%	(15,911) -25.62%	104,385 95.00%
Earnings Before Interest and Depreciation (EBIDA):	38,358 60.15%	45,457 71.29%	-	-	83,815 65.72%	(24,464) -39.23%	108,279 104.95%	(20,959) -33.75%	105,119 99.47%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	49,121	55,133	-	-	104,254	(2,858)	107,112	42	104,213
Debt Principal	-	-	-	-	-	-	-	-	-
Debt Principal Coverage Surplus/Deficit	49,121	55,133	-	-	104,254	(2,858)	107,112	42	104,213
Debt Principal Coverage Percentage	0.00%	0.00%			100%	100%	100%	100%	0%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	49,121	55,133	-	-	104,254	(2,858)	107,112	42	104,213
Depreciation	7,890	7,890	-	-	15,780	15,953	(173)	15,780	-
Cash Accumulated For/(Taken From) Asset Replacement	41,231	47,243	-	-	88,474	(18,811)	107,285	(15,739)	104,213

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 50.00%)	Variance To FY2020 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	49,121	55,133	-	-	104,254	(2,858)	107,112	42	104,213
CapEx, Accruals, and other Balance Sheet Changes	-	(1,607)	-	-	(1,607)	-	(1,607)	(1,607)	-
Increase in (Decrease in) Working Capital	49,121	53,526	-	-	102,647	(2,858)	105,505	(1,566)	104,213
Plus Beginning Total Working Capital	2,064,217	2,113,338	-	-	2,064,217	1,978,635	85,582	2,064,217	-
Equals Ending Total Working Capital:	2,113,338	2,166,864	-	-	2,166,864	1,975,777	191,087	2,062,652	104,213
Working Capital Detail:									
Repair Reserve (1% of PPE):	34,673	34,673	-	-	34,673				
Working Capital Designated for CapEx	264,245	262,637			262,637				
Undesignated Working Capital	1,814,420	1,869,554			1,869,554				
Total Working Capital:	2,113,338	2,166,864			2,166,864				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	7,589.82	10,799.41	-	-	9,045.74				
Working Capital Less Repair Reserve:	7,465.29	10,626.60	-	-	8,901.00				
Undesignated Working Capital	6,516.29	9,317.65	-	-	7,804.60				
Working Capital Calculation:									
Current Assets	2,113,338	2,166,864	-	-	2,166,864				
Current Liabilities	-	-	-	-	-				
CPLTD	-	-	-	-	-				
Total Working Capital	2,113,338	2,166,864	-	-	2,166,864				



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 260 - Marine Service Center							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3461							
3461.000	Lease-Sitka Sound Seafood	.00	.00	63,766.14	(63,766.14)	+++	42,510.76
3461 - Totals		\$0.00	\$0.00	\$63,766.14	(\$63,766.14)	+++	\$42,510.76
3462							
3462.000	Lease-Seafood Pro Coop	124,200.00	.00	63,766.14	60,433.86	51	124,713.30
3462 - Totals		\$124,200.00	\$0.00	\$63,766.14	\$60,433.86	51%	\$124,713.30
Department 340 - Operating Revenue Totals		\$124,200.00	\$0.00	\$127,532.28	(\$3,332.28)	103%	\$167,224.06
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	42,000.00	3,226.14	20,438.68	21,561.32	49	43,923.54
3610 - Totals		\$42,000.00	\$3,226.14	\$20,438.68	\$21,561.32	49%	\$43,923.54
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	43,505.00
3612 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$43,505.00
Department 360 - Uses of Prop & Investment Totals		\$42,000.00	\$3,226.14	\$20,438.68	\$21,561.32	49%	\$87,428.54
Division 300 - Revenue Totals		\$166,200.00	\$3,226.14	\$147,970.96	\$18,229.04	89%	\$254,652.60
REVENUE TOTALS		\$166,200.00	\$3,226.14	\$147,970.96	\$18,229.04	89%	\$254,652.60
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5203							
5203.001	Electric	17,000.00	14,585.79	21.53	16,978.47	0	87,127.59
5203 - Totals		\$17,000.00	\$14,585.79	\$21.53	\$16,978.47	0%	\$87,127.59
5204							
5204.000	Telephone	2,860.00	490.48	1,471.23	1,388.77	51	2,862.04
5204 - Totals		\$2,860.00	\$490.48	\$1,471.23	\$1,388.77	51%	\$2,862.04
5205							
5205.000	Insurance	4,938.00	436.26	2,617.56	2,320.44	53	4,794.34
5205 - Totals		\$4,938.00	\$436.26	\$2,617.56	\$2,320.44	53%	\$4,794.34
5208							
5208.000	Bldg Repair & Maint	81,350.00	15,214.85	29,310.91	52,039.09	36	49,334.00
5208 - Totals		\$81,350.00	\$15,214.85	\$29,310.91	\$52,039.09	36%	\$49,334.00



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 260 - Marine Service Center							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	42,425.00	.00	479.95	41,945.05	1	903.45
	5212 - Totals	\$42,425.00	\$0.00	\$479.95	\$41,945.05	1%	\$903.45
5214							
5214.000	Interdepartment Services	17,044.00	2,095.07	9,815.82	7,228.18	58	8,294.03
	5214 - Totals	\$17,044.00	\$2,095.07	\$9,815.82	\$7,228.18	58%	\$8,294.03
5290							
5290.000	Other Expenses	500.00	.00	.00	500.00	0	.00
	5290 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
	Department 630 - Operations Totals	\$166,117.00	\$32,822.45	\$43,717.00	\$122,400.00	26%	\$153,315.45
	Division 600 - Operations Totals	\$166,117.00	\$32,822.45	\$43,717.00	\$122,400.00	26%	\$153,315.45
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	1,562.00	130.25	781.50	780.50	50	1,563.00
	6201 - Totals	\$1,562.00	\$130.25	\$781.50	\$780.50	50%	\$1,563.00
6205							
6205.000	Depreciation-Buildings	19,217.00	1,572.59	9,435.54	9,781.46	49	18,871.00
	6205 - Totals	\$19,217.00	\$1,572.59	\$9,435.54	\$9,781.46	49%	\$18,871.00
6206							
6206.000	Depreciation-Machinery	11,126.00	927.19	5,563.14	5,562.86	50	11,126.16
	6206 - Totals	\$11,126.00	\$927.19	\$5,563.14	\$5,562.86	50%	\$11,126.16
	Division 640 - Depreciation/Amortization Totals	\$31,905.00	\$2,630.03	\$15,780.18	\$16,124.82	49%	\$31,560.16
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	210,000.00	.00	210,000.00	.00	100	70,000.00
	7200 - Totals	\$210,000.00	\$0.00	\$210,000.00	\$0.00	100%	\$70,000.00
	Division 680 - Transfers Between Funds Totals	\$210,000.00	\$0.00	\$210,000.00	\$0.00	100%	\$70,000.00
	EXPENSE TOTALS	\$408,022.00	\$35,452.48	\$269,497.18	\$138,524.82	66%	\$254,875.61
	Fund 260 - Marine Service Center Totals						
	REVENUE TOTALS	166,200.00	3,226.14	147,970.96	18,229.04	89%	254,652.60
	EXPENSE TOTALS	408,022.00	35,452.48	269,497.18	138,524.82	66%	254,875.61



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	Proprietary Funds						
Fund Type	Enterprise Funds						
Fund	260 - Marine Service Center Net Gain (Loss)	(\$241,822.00)	(\$32,226.34)	(\$121,526.22)	\$120,295.78	50%	(\$223.01)
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	166,200.00	3,226.14	147,970.96	18,229.04	89%	254,652.60
	EXPENSE TOTALS	408,022.00	35,452.48	269,497.18	138,524.82	66%	254,875.61
Fund Type	Enterprise Funds Net Gain (Loss)	(\$241,822.00)	(\$32,226.34)	(\$121,526.22)	\$120,295.78	50%	(\$223.01)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	166,200.00	3,226.14	147,970.96	18,229.04	89%	254,652.60
	EXPENSE TOTALS	408,022.00	35,452.48	269,497.18	138,524.82	66%	254,875.61
Fund Category	Proprietary Funds Net Gain (Loss)	(\$241,822.00)	(\$32,226.34)	(\$121,526.22)	\$120,295.78	50%	(\$223.01)
	Grand Totals						
	REVENUE TOTALS	166,200.00	3,226.14	147,970.96	18,229.04	89%	254,652.60
	EXPENSE TOTALS	408,022.00	35,452.48	269,497.18	138,524.82	66%	254,875.61
	Grand Total Net Gain (Loss)	(\$241,822.00)	(\$32,226.34)	(\$121,526.22)	\$120,295.78	50%	(\$223.01)



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 260 - Marine Service Center					
ASSETS					
1027					
1027.000	Change in FMV-Investments	13,850.00	13,850.00	.00	.00
1027 - Totals		\$13,850.00	\$13,850.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	1,811,543.82	1,919,907.42	(108,363.60)	(5.64)
1030 - Totals		\$1,811,543.82	\$1,919,907.42	(\$108,363.60)	(5.64%)
1050					
1050.000	Accts Rec.-Misc Billing	76,214.78	76,214.78	.00	.00
1050 - Totals		\$76,214.78	\$76,214.78	\$0.00	0.00%
1200					
1200.020	Prepaid Insurance	2,617.56	.00	2,617.56	+++
1200 - Totals		\$2,617.56	\$0.00	\$2,617.56	+++
1510					
1510.000	Land Improvements	39,073.50	39,073.50	.00	.00
1510 - Totals		\$39,073.50	\$39,073.50	\$0.00	0.00%
1540					
1540.000	Buildings	3,121,870.43	3,121,870.43	.00	.00
1540 - Totals		\$3,121,870.43	\$3,121,870.43	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	285,817.91	285,817.91	.00	.00
1550 - Totals		\$285,817.91	\$285,817.91	\$0.00	0.00%
1570					
1570.000	Furniture & Fixtures	59,629.66	59,629.66	.00	.00
1570 - Totals		\$59,629.66	\$59,629.66	\$0.00	0.00%
1610					
1610.000	Accumulated Depr. Land Im	(23,869.25)	(23,087.75)	(781.50)	(3.38)
1610 - Totals		(\$23,869.25)	(\$23,087.75)	(\$781.50)	(3.38%)
1640					
1640.000	Accumulated Depr Building	(3,014,320.92)	(3,004,885.38)	(9,435.54)	(.31)
1640 - Totals		(\$3,014,320.92)	(\$3,004,885.38)	(\$9,435.54)	(0.31%)
1650					
1650.000	Accumulated Depr Equipmnt	(187,268.91)	(181,705.77)	(5,563.14)	(3.06)
1650 - Totals		(\$187,268.91)	(\$181,705.77)	(\$5,563.14)	(3.06%)
1670					
1670.000	Accumulated Depr furnitur	(59,629.66)	(59,629.66)	.00	.00
1670 - Totals		(\$59,629.66)	(\$59,629.66)	\$0.00	0.00%



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
Fund	260 - Marine Service Center				
	ASSETS TOTALS	\$2,125,528.92	\$2,247,055.14	(\$121,526.22)	(5.41%)
	FUND EQUITY				
2800					
2800.002	Contributed Cap.-State	2,500,000.00	2,500,000.00	.00	.00
	2800 - Totals	\$2,500,000.00	\$2,500,000.00	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(252,605.07)	(252,605.07)	.00	.00
2920.500	Post Soft Close Entries	(116.78)	(116.78)	.00	.00
	2920 - Totals	(\$252,721.85)	(\$252,721.85)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$2,247,278.15	\$2,247,278.15	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	223.01			
	Fund Revenues	(147,970.96)			
	Fund Expenses	269,497.18			
	FUND EQUITY TOTALS	\$2,125,528.92	\$2,247,278.15	(\$121,749.23)	(5.42%)
	LIABILITIES AND FUND EQUITY TOTALS	\$2,125,528.92	\$2,247,278.15	(\$121,749.23)	(5.42%)
Fund	260 - Marine Service Center Totals	\$0.00	(\$223.01)	\$223.01	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$223.01)	\$223.01	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$223.01)	\$223.01	100.00%
	Grand Totals	\$0.00	(\$223.01)	\$223.01	100.00%

Project	FY2020 Appropriations	State			Federal		Construction In Progress 6/30/2019	Advertising Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Total Expenses	Mixed Project Expenses Reclassified
		Cash	Grant A/R	Grant A/R	Loan A/R	Grant A/R						
90874 - MSC Roof Condenser Replacement	\$ 130,000.00	\$ 182,637.47	\$ -	\$ -	\$ -	\$ -	\$ 15,755.00	\$ -	\$ 1,607.53	\$ -	\$ 1,607.53	\$ -
90905 - MSC Bulkhead Condition Assessmen	\$ 80,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 210,000.00	\$ 262,637.47	\$ -	\$ -	\$ -	\$ -	\$ 15,755.00	\$ -	\$ 1,607.53	\$ -	\$ 1,607.53	\$ -

Project	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction In Progress 6/30/2019	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90874 - MSC Roof Condenser Replacement	\$ -	\$ -	\$ -	\$ 182,637.47	\$ -	\$ -	\$ -	\$ 182,637.47
90905 - MSC Bulkhead Condition Assessment	\$ -	\$ -	\$ -	\$ 80,000.00	\$ -	\$ -	\$ -	\$ 80,000.00
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ -	\$ -	\$ 262,637.47	\$ -	\$ -	\$ -	\$ 262,637.47



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 770 - Capital Project-Marine SC							
REVENUE							
Division 300 - Revenue							
Department 390 - Cash Basis Receipts							
3950							
3950.260	Transfer In Marine Svc Ct	210,000.00	.00	210,000.00	.00	100	70,000.00
	3950 - Totals	\$210,000.00	\$0.00	\$210,000.00	\$0.00	100%	\$70,000.00
	Department 390 - Cash Basis Receipts Totals	\$210,000.00	\$0.00	\$210,000.00	\$0.00	100%	\$70,000.00
	Division 300 - Revenue Totals	\$210,000.00	\$0.00	\$210,000.00	\$0.00	100%	\$70,000.00
	REVENUE TOTALS	\$210,000.00	\$0.00	\$210,000.00	\$0.00	100%	\$70,000.00
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	210,000.00	.00	1,607.53	208,392.47	1	15,755.00
	5212 - Totals	\$210,000.00	\$0.00	\$1,607.53	\$208,392.47	1%	\$15,755.00
	Department 630 - Operations Totals	\$210,000.00	\$0.00	\$1,607.53	\$208,392.47	1%	\$15,755.00
Department 670 - Fixed Assets							
7150							
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	+++	(15,755.00)
	7150 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$15,755.00)
	Department 670 - Fixed Assets Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$15,755.00)
	Division 600 - Operations Totals	\$210,000.00	\$0.00	\$1,607.53	\$208,392.47	1%	\$0.00
	EXPENSE TOTALS	\$210,000.00	\$0.00	\$1,607.53	\$208,392.47	1%	\$0.00
	Fund 770 - Capital Project-Marine SC Totals						
	REVENUE TOTALS	210,000.00	.00	210,000.00	.00	100%	70,000.00
	EXPENSE TOTALS	210,000.00	.00	1,607.53	208,392.47	1%	.00



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	Proprietary Funds						
Fund Type	Capital Projects Funds						
Fund	770 - Capital Project-Marine SC Net Gain (Loss)	\$0.00	\$0.00	\$208,392.47	\$208,392.47	+++	\$70,000.00
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	210,000.00	.00	210,000.00	.00	100%	70,000.00
	EXPENSE TOTALS	210,000.00	.00	1,607.53	208,392.47	1%	.00
Fund Type	Capital Projects Funds Net Gain (Loss)	\$0.00	\$0.00	\$208,392.47	\$208,392.47	+++	\$70,000.00
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	210,000.00	.00	210,000.00	.00	100%	70,000.00
	EXPENSE TOTALS	210,000.00	.00	1,607.53	208,392.47	1%	.00
Fund Category	Proprietary Funds Net Gain (Loss)	\$0.00	\$0.00	\$208,392.47	\$208,392.47	+++	\$70,000.00
	Grand Totals						
	REVENUE TOTALS	210,000.00	.00	210,000.00	.00	100%	70,000.00
	EXPENSE TOTALS	210,000.00	.00	1,607.53	208,392.47	1%	.00
	Grand Total Net Gain (Loss)	\$0.00	\$0.00	\$208,392.47	\$208,392.47	+++	\$70,000.00



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Capital Projects Funds					
Fund 770 - Capital Project-Marine SC					
ASSETS					
1030					
1030.100	Investment-Central Trea.	262,637.47	54,245.00	208,392.47	384.17
1030 - Totals		\$262,637.47	\$54,245.00	\$208,392.47	384.17%
1590					
1590.000	Construction in Progress	15,755.00	15,755.00	.00	.00
1590 - Totals		\$15,755.00	\$15,755.00	\$0.00	0.00%
ASSETS TOTALS		\$278,392.47	\$70,000.00	\$208,392.47	297.70%
FUND EQUITY					
2920					
2920.000	Undesignated/Re. Earnings	(130,560.82)	(130,560.82)	.00	.00
2920 - Totals		(\$130,560.82)	(\$130,560.82)	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	130,560.82	130,560.82	.00	.00
2965 - Totals		\$130,560.82	\$130,560.82	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$0.00	\$0.00	\$0.00	+++
Prior Year Fund Equity Adjustment		(70,000.00)			
Fund Revenues		(210,000.00)			
Fund Expenses		1,607.53			
FUND EQUITY TOTALS		\$278,392.47	\$0.00	\$278,392.47	+++
LIABILITIES AND FUND EQUITY TOTALS		\$278,392.47	\$0.00	\$278,392.47	+++
Fund 770 - Capital Project-Marine SC Totals		\$0.00	\$70,000.00	(\$70,000.00)	(100.00%)
Fund Type Capital Projects Funds Totals		\$0.00	\$70,000.00	(\$70,000.00)	(100.00%)
Fund Category Proprietary Funds Totals		\$0.00	\$70,000.00	(\$70,000.00)	(100.00%)
Grand Totals		\$0.00	\$70,000.00	(\$70,000.00)	(100.00%)

Gary Paxton Industrial Park

Financial Analysis

As Of, And For the Fiscal Quarter Ending, December 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	102,867	 Increased by \$43.1K over 1 st Half FY2019	 Exceeded Plan by \$17.1K	 Reduced lease revenue cash flows will impact future ability to maintain the new dock
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	(7,724)	n/a	Slightly Over Budget 	n/a
Earnings (Loss) Before Interest and Depreciation (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	(32,686)	 Smaller EBID Loss Than Last year	 Exceeded Plan	Cash flow from operations is negative; rent and tariff revenue is not covering operating costs
Net Income (Loss) (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	(235,560)	 Loss Declined by \$29.4K from 1 st Half FY2019	 Did Not Meet Plan	Ongoing operations not profitable
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	(260,452)	 Deficit declined by \$29.5K from 1 st Half FY2019	 Met Plan	Asset replacement is inadequate; unless dock revenue markedly increases, no working capital for asset replacement will be accumulated
Total Working Capital (What total resources are available in the fund)	706,437	 Declined by \$112.5K from 1 st Half FY2019	 Met Plan	Working capital is inadequate
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	193,641	 Lower Than December 31, FY2019	 Met Plan	Capital project funding adequately addresses current infrastructure needs
Undesignated Working Capital (How much of the fund's resources are available?)	347,906	 Declined by \$28,8K from 1 st Qtr FY2019	 Met Plan	Adequate for the present; it is not sufficient to fully pay for asset replacement or major renovation
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	795.5	 Lower Than 1 st Qtr FY2019	 Met Plan	Monitor; adequate for present

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	391.8	 Lower Than 1 st Qtr FY2019	 Met Plan	Monitor, adequate for present
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As the Big Picture column illustrates, the Gary Paxton Industrial Park Fund continues to consume working capital, albeit at a slower pace than previously, and is not covering costs of operations with revenue.

For the 1st half of FY2020, Park revenue increased by \$43.1K, or 72.2% over FY2019; increased dock and tariff charges was the reason for the large increase in revenue. The net loss declined by \$29.5K from FY2019 to (\$235.6K).

Earnings (Loss) before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was (\$32.7K), a decrease of \$29.5K from FY2019. Total working capital declined by (\$51.5K) to \$706.4K

As the opportunities for leasing have diminished, the hope for improving the financial performance and position rests with the dock and the ability to generate significant moorage and wharfage tariff revenue through it. Modestly increased tariff revenue accounted for the positive comparison in revenue, but it was not large enough to keep the Fund's overall financial condition from deteriorating further.

If profitability and positive cash flow can't be achieved, the Municipality may eventually need to seriously consider merging the Park into the General Fund, creating a Department similar to Harrigan Centennial Hall which is subsidized by tax revenues.

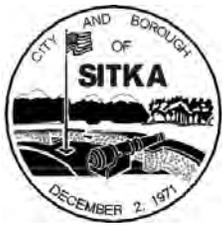
City and Borough of Sitka
Gary Paxton Industrial Park Fund
Financial Statements
For The Twelve-Month Period Ending June 30, 2020
(Unaudited)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2019 Plan (S/L - 50.00%)	Variance To FY2020 Plan
Revenue:									
Leases	20,986	62,606	-	-	83,592	55,659	27,933	75,725	7,867
Other Operating Revenue	16,800	2,475	-	-	19,275	4,088	15,187	10,000	9,275
Total Revenue:	37,786	65,081	-	-	102,867	59,747	43,120	85,725	17,142
Cost of Sales:									
Operations	60,651	74,902	-	-	135,553	113,223	(22,330)	127,829	(7,724)
Depreciation	108,167	108,166	-	-	216,333	230,372	14,039	161,134	(55,199)
Total Cost of Sales:	168,818	183,068	-	-	351,886	343,595	(8,291)	288,963	(62,923)
Gross Margin:	(131,032)	(117,987)	-	-	(249,019)	(283,848)	34,829	(203,238)	(45,781)
	-346.77%	-181.29%			-242.08%	-475.08%	233.00%	-237.08%	-5.00%
Selling and Administrative Expenses	-	-	-	-	-	-	-	-	-
Earnings Before Interest (EBI):	(131,032)	(117,987)	-	-	(249,019)	(283,848)	34,829	(203,238)	(45,781)
	-346.77%	-181.29%			-242.08%	-475.08%	233.00%	-237.08%	-5.00%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	4,798	3,989	-	-	8,787	14,583	(5,796)	11,000	(2,213)
Grant Revenue:	-	-	-	-	-	-	-	-	-
Transfers From Bulk Water Fund:	-	-	-	-	-	-	-	15,000	(15,000)
Loss on Impairment	-	-	-	-	-	-	-	-	-
Transfers From SMC Contingency Fund	3,343	2,947	-	-	6,290	6,661	(371)	5,500	790
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Interest Expense:	(809)	(809)	-	-	(1,618)	(2,428)	810	(1,618)	-
Total Non-operating Revenue & Expense:	7,332	6,127	-	-	13,459	18,816	(5,357)	29,882	(16,423)
Net Income:	(123,700)	(111,860)	-	-	(235,560)	(265,032)	29,472	(173,356)	(62,204)
	-327.37%	-171.88%			-228.99%	-443.59%	214.60%	-202.22%	416.82%
Earnings Before Interest and Depreciation (EBID):	(22,865)	(9,821)	-	-	(32,686)	(53,476)	20,790	(42,104)	9,418
	-60.51%	-15.09%			-31.78%	-89.50%	57.73%	-49.12%	17.34%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation excluding capital g	(15,533)	(3,694)	-	-	(19,227)	(34,660)	15,433	(27,222)	7,995
Debt Principal	12,446	12,446	-	-	24,892	24,892	(1)	24,892	-
Debt Principal Coverage Surplus/Deficit	(27,979)	(16,140)	-	-	(44,119)	(59,552)	15,434	(52,114)	7,995
Debt Principal Coverage Percentage	-124.81%	-29.68%			-77.24%	-2105600.00%	2105522.76%	-109.36%	2105632.12%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	(27,979)	(16,140)	-	-	(44,119)	(59,552)	15,434	(52,114)	7,995
Depreciation	108,167	108,166	-	-	216,333	230,372	(14,039)	216,333	-
Cash Accumulated For/(Taken From) Asset Replacement	(136,146)	(124,306)	-	-	(260,452)	(289,924)	29,473	(268,447)	7,995

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2019 Plan (S/L - 50.00%)	Variance To FY2020 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	(27,979)	(16,140)	-	-	(44,119)	(59,552)	15,434	(52,114)	7,995
CapEx, Accruals, and other Balance Sheet Changes	(7,587)	252	-	-	(7,335)	175,020	(182,355)	(7,335)	-
Increase in (Decrease in) Working Capital	(35,566)	(15,888)	-	-	(51,454)	115,468	(166,922)	(59,449)	7,995
Plus Beginning Total Working Capital	757,890	722,324	-	-	757,890	703,512	54,378	757,890	-
Equals Ending Total Working Capital:	722,324	706,437	-	-	706,437	818,980	(112,544)	698,442	7,995
Working Capital Detail:									
Repair Reserve (1% of PPE):	164,890	164,890	-	-	164,890				
Working Capital Designated for CapEx	205,792	193,641	-	-	193,641				
Undesignated Working Capital	351,641	347,906	-	-	347,906				
Total Working Capital:	722,324	706,437	-	-	706,437				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	891.84	731.22			795.53				
Total Working Capital Less Repair Reserve	688.25	560.55			609.84				
Undesignated Working Capital	434.16	360.11			391.78				
Working Capital Calculation:									
Current Assets	871,672	855,785	-	-	871,672				
Current Liabilities	(99,564)	(99,564)	-	-	(99,564)				
CPLTD	(49,784)	(49,784)	-	-	(49,784)				
Total Working Capital	722,324	706,437	-	-	722,324				

GPIP Fund Capital Project Detail												
Project	FY2019		Cash	State	State	Federal	Construction In Progress 6/30/2019	Supplies Expense	Contracted &	Interdepartment	Transfer Out	Total Expenses
	Appropriations	Loan Grant & Other		Grant	Loan	Loan			Purchased & Services Expenses	Services Expenses		
				A/R	A/R	A/R						
90748 - GPIP Dock	\$ -	\$ -	\$ 172,879.83	\$ -	\$ -	\$ -	\$ 2,540.88	\$ -	\$ -	\$ -	\$ -	\$ -
90836 - GPIP Shoreline Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90837 - GPIP Dock Access Ramp Design	\$ -	\$ -	\$ 760.94	\$ -	\$ -	\$ -	\$ 34,983.57	\$ -	\$ 21,950.00	\$ 4,305.49	\$ -	\$ 26,255.49
90854 - GPIP Site Cleanup	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90875 - GPIP Wash Down Pad	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ -	\$ 193,640.77	\$ -	\$ -	\$ -	\$ 37,524.45	\$ -	\$ 21,950.00	\$ 4,305.49	\$ -	\$ 26,255.49

GPIP Fund Capital Project Detail									
Project	Mixed Project Expenses Reclassified	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction					
				In Progress 6/30/2019	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90748 - GPIP Dock	\$ -	\$ -	\$ -	\$ 2,540.88	\$ 175,420.71	\$ -	\$ -	\$ -	\$ 172,879.83
90836 - GPIP Shoreline Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90837 - GPIP Dock Access Ramp Design	\$ -	\$ 26,255.49	\$ -	\$ 61,239.06	\$ 62,000.00	\$ -	\$ -	\$ -	\$ 760.94
90854 - GPIP Site Cleanup	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90875 - GPIP Wash Down Pad	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
Totals:	\$ -	\$ 26,255.49	\$ -	\$ 63,779.94	\$ 257,420.71	\$ -	\$ -	\$ -	\$ 193,640.77



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 270 - Gary Paxton Industrial Park							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3442							
3442.000	Moorage-Transient	10,000.00	75.00	15,135.50	(5,135.50)	151	10,464.24
	3442 - Totals	\$10,000.00	\$75.00	\$15,135.50	(\$5,135.50)	151%	\$10,464.24
3473							
3473.000	GPIP Dock Tariff Charges	10,000.00	37.10	3,452.70	6,547.30	35	3,935.67
3473.001	Freight Storage	.00	.00	256.00	(256.00)	+++	101.57
3473.005	Fuel Flowage	.00	.00	431.00	(431.00)	+++	243.32
	3473 - Totals	\$10,000.00	\$37.10	\$4,139.70	\$5,860.30	41%	\$4,280.56
	Department 340 - Operating Revenue Totals	\$20,000.00	\$112.10	\$19,275.20	\$724.80	96%	\$14,744.80
Department 360 - Uses of Prop & Investment							
3601							
3601.000	Rent - Land	151,450.00	1,015.50	40,994.50	110,455.50	27	48,146.46
	3601 - Totals	\$151,450.00	\$1,015.50	\$40,994.50	\$110,455.50	27%	\$48,146.46
3602							
3602.000	Rent - Building	.00	.00	42,596.58	(42,596.58)	+++	72,527.17
	3602 - Totals	\$0.00	\$0.00	\$42,596.58	(\$42,596.58)	+++	\$72,527.17
3610							
3610.000	Interest Income	22,000.00	1,322.06	8,787.11	13,212.89	40	25,682.41
	3610 - Totals	\$22,000.00	\$1,322.06	\$8,787.11	\$13,212.89	40%	\$25,682.41
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	31,185.00
	3612 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$31,185.00
3620							
3620.000	Sale of Fixed Assets	.00	.00	.00	.00	+++	(2,103.25)
	3620 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$2,103.25)
	Department 360 - Uses of Prop & Investment Totals	\$173,450.00	\$2,337.56	\$92,378.19	\$81,071.81	53%	\$175,437.79
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	1,008.87
	3807 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,008.87
	Department 380 - Miscellaneous Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,008.87



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 270 - Gary Paxton Industrial Park							
REVENUE							
Division 300 - Revenue							
Department 390 - Cash Basis Receipts							
3950							
3950.173	Transfer In SCIP Conting	11,000.00	966.03	6,289.82	4,710.18	57	13,700.81
3950.540	Transfer in from fund 540	30,000.00	.00	.00	30,000.00	0	.00
3950.780	Transfer in GPIP Capital Project Fund	.00	.00	.00	.00	+++	35,000.00
3950 - Totals		\$41,000.00	\$966.03	\$6,289.82	\$34,710.18	15%	\$48,700.81
Department 390 - Cash Basis Receipts Totals		\$41,000.00	\$966.03	\$6,289.82	\$34,710.18	15%	\$48,700.81
Division 300 - Revenue Totals		\$234,450.00	\$3,415.69	\$117,943.21	\$116,506.79	50%	\$239,892.27
REVENUE TOTALS		\$234,450.00	\$3,415.69	\$117,943.21	\$116,506.79	50%	\$239,892.27
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5203							
5203.001	Electric	34,000.00	1,211.59	7,164.30	26,835.70	21	20,105.45
5203.005	Heating Fuel	.00	.00	.00	.00	+++	17,319.87
5203 - Totals		\$34,000.00	\$1,211.59	\$7,164.30	\$26,835.70	21%	\$37,425.32
5204							
5204.000	Telephone	1,200.00	237.66	713.85	486.15	59	1,382.62
5204 - Totals		\$1,200.00	\$237.66	\$713.85	\$486.15	59%	\$1,382.62
5205							
5205.000	Insurance	17,771.00	1,875.44	11,252.64	6,518.36	63	16,906.21
5205 - Totals		\$17,771.00	\$1,875.44	\$11,252.64	\$6,518.36	63%	\$16,906.21
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	31.50
5206 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$31.50
5207							
5207.000	Repairs & Maintenance	15,000.00	.00	.00	15,000.00	0	.00
5207 - Totals		\$15,000.00	\$0.00	\$0.00	\$15,000.00	0%	\$0.00
5208							
5208.000	Bldg Repair & Maint	5,000.00	46.20	249.06	4,750.94	5	4,060.83
5208 - Totals		\$5,000.00	\$46.20	\$249.06	\$4,750.94	5%	\$4,060.83
5212							
5212.000	Contracted/Purchased Serv	113,725.00	.00	46,574.86	67,150.14	41	95,444.49
5212 - Totals		\$113,725.00	\$0.00	\$46,574.86	\$67,150.14	41%	\$95,444.49



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 270 - Gary Paxton Industrial Park							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5214							
5214.000	Interdepartment Services	67,738.00	9,612.32	37,011.03	30,726.97	55	73,191.21
	5214 - Totals	\$67,738.00	\$9,612.32	\$37,011.03	\$30,726.97	55%	\$73,191.21
5223							
5223.000	Tools & Small Equipment	1,000.00	.00	.00	1,000.00	0	.00
	5223 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5225							
5225.000	Legal Expenditures	30,224.00	18,772.12	30,169.40	54.60	100	5,276.05
	5225 - Totals	\$30,224.00	\$18,772.12	\$30,169.40	\$54.60	100%	\$5,276.05
5226							
5226.000	Advertising	2,500.00	.00	.00	2,500.00	0	202.05
	5226 - Totals	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0%	\$202.05
5230							
5230.000	Bad Debts	.00	1,745.34	1,745.34	(1,745.34)	+++	39,957.68
	5230 - Totals	\$0.00	\$1,745.34	\$1,745.34	(\$1,745.34)	+++	\$39,957.68
5231							
5231.000	Credit Card Expense	500.00	117.88	672.97	(172.97)	135	685.40
	5231 - Totals	\$500.00	\$117.88	\$672.97	(\$172.97)	135%	\$685.40
5290							
5290.000	Other Expenses	1,000.00	.00	.00	1,000.00	0	85.00
	5290 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$85.00
	Department 630 - Operations Totals	\$289,658.00	\$33,618.55	\$135,553.45	\$154,104.55	47%	\$274,648.36
	Division 600 - Operations Totals	\$289,658.00	\$33,618.55	\$135,553.45	\$154,104.55	47%	\$274,648.36
Division 640 - Depreciation/Amortization							
6101							
6101.000	Amortization	24,660.00	2,055.02	12,330.12	12,329.88	50	24,660.24
	6101 - Totals	\$24,660.00	\$2,055.02	\$12,330.12	\$12,329.88	50%	\$24,660.24
6201							
6201.000	Depreciation-Land Improve	140,466.00	12,060.45	72,362.70	68,103.30	52	144,725.41
	6201 - Totals	\$140,466.00	\$12,060.45	\$72,362.70	\$68,103.30	52%	\$144,725.41



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 270 - Gary Paxton Industrial Park							
EXPENSE							
Division 640 - Depreciation/Amortization							
6202							
6202.000	Depreciation-Plants	62,520.00	5,210.02	31,260.12	31,259.88	50	62,520.12
	6202 - Totals	\$62,520.00	\$5,210.02	\$31,260.12	\$31,259.88	50%	\$62,520.12
6203							
6203.000	Depreciation-Harbors	94,610.00	15,768.34	94,610.04	(.04)	100	189,219.55
	6203 - Totals	\$94,610.00	\$15,768.34	\$94,610.04	(\$0.04)	100%	\$189,219.55
6205							
6205.000	Depreciation-Buildings	12.00	961.72	5,770.32	(5,758.32)	48,086	11,540.54
	6205 - Totals	\$12.00	\$961.72	\$5,770.32	(\$5,758.32)	48,086%	\$11,540.54
	Division 640 - Depreciation/Amortization Totals	\$322,268.00	\$36,055.55	\$216,333.30	\$105,934.70	67%	\$432,665.86
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	3,236.00	.00	.00	3,236.00	0	4,853.76
	5295 - Totals	\$3,236.00	\$0.00	\$0.00	\$3,236.00	0%	\$4,853.76
7301							
7301.000	Note Principal Payments	49,783.00	.00	.00	49,783.00	0	.00
	7301 - Totals	\$49,783.00	\$0.00	\$0.00	\$49,783.00	0%	\$0.00
	Division 650 - Debt Payments Totals	\$53,019.00	\$0.00	\$0.00	\$53,019.00	0%	\$4,853.76
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	.00	37.50	7,567.75	(7,567.75)	+++	65,128.97
	7200 - Totals	\$0.00	\$37.50	\$7,567.75	(\$7,567.75)	+++	\$65,128.97
	Division 680 - Transfers Between Funds Totals	\$0.00	\$37.50	\$7,567.75	(\$7,567.75)	+++	\$65,128.97
	EXPENSE TOTALS	\$664,945.00	\$69,711.60	\$359,454.50	\$305,490.50	54%	\$777,296.95
	Fund 270 - Gary Paxton Industrial Park Totals						
	REVENUE TOTALS	234,450.00	3,415.69	117,943.21	116,506.79	50%	239,892.27



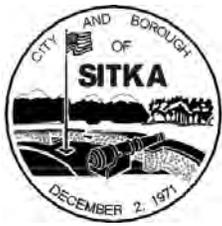
Income Statement

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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 Total Actual
Fund Category	Proprietary Funds						
Fund Type	Enterprise Funds						
	EXPENSE TOTALS	664,945.00	69,711.60	359,454.50	305,490.50	54%	777,296.95
Fund	270 - Gary Paxton Industrial Park Net Gain (Loss)	(\$430,495.00)	(\$66,295.91)	(\$241,511.29)	\$188,983.71	56%	(\$537,404.68)
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	234,450.00	3,415.69	117,943.21	116,506.79	50%	239,892.27
	EXPENSE TOTALS	664,945.00	69,711.60	359,454.50	305,490.50	54%	777,296.95
Fund Type	Enterprise Funds Net Gain (Loss)	(\$430,495.00)	(\$66,295.91)	(\$241,511.29)	\$188,983.71	56%	(\$537,404.68)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	234,450.00	3,415.69	117,943.21	116,506.79	50%	239,892.27
	EXPENSE TOTALS	664,945.00	69,711.60	359,454.50	305,490.50	54%	777,296.95
Fund Category	Proprietary Funds Net Gain (Loss)	(\$430,495.00)	(\$66,295.91)	(\$241,511.29)	\$188,983.71	56%	(\$537,404.68)
	Grand Totals						
	REVENUE TOTALS	234,450.00	3,415.69	117,943.21	116,506.79	50%	239,892.27
	EXPENSE TOTALS	664,945.00	69,711.60	359,454.50	305,490.50	54%	777,296.95
	Grand Total Net Gain (Loss)	(\$430,495.00)	(\$66,295.91)	(\$241,511.29)	\$188,983.71	56%	(\$537,404.68)



Balance Sheet

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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 270 - Gary Paxton Industrial Park					
ASSETS					
1027					
1027.000	Change in FMV-Investments	6,004.00	6,004.00	.00	.00
1027 - Totals		\$6,004.00	\$6,004.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	593,074.91	633,830.59	(40,755.68)	(6.43)
1030 - Totals		\$593,074.91	\$633,830.59	(\$40,755.68)	(6.43%)
1050					
1050.000	Accts Rec.-Misc Billing	19,481.72	16,324.64	3,157.08	19.34
1050 - Totals		\$19,481.72	\$16,324.64	\$3,157.08	19.34%
1070					
1070.010	Notes Receivable	32,330.20	36,616.92	(4,286.72)	(11.71)
1070 - Totals		\$32,330.20	\$36,616.92	(\$4,286.72)	(11.71%)
1200					
1200.020	Prepaid Insurance	11,252.59	.00	11,252.59	+++
1200 - Totals		\$11,252.59	\$0.00	\$11,252.59	+++
1500					
1500.270	Land - SMC Industrial Com	3,361,102.40	3,361,102.40	.00	.00
1500 - Totals		\$3,361,102.40	\$3,361,102.40	\$0.00	0.00%
1510					
1510.000	Land Improvements	5,433,528.14	5,433,528.14	.00	.00
1510 - Totals		\$5,433,528.14	\$5,433,528.14	\$0.00	0.00%
1520					
1520.006	Distribution Lines	3,126,008.64	3,126,008.64	.00	.00
1520 - Totals		\$3,126,008.64	\$3,126,008.64	\$0.00	0.00%
1530					
1530.008	Port Facility Harbor	7,568,791.32	7,568,791.32	.00	.00
1530 - Totals		\$7,568,791.32	\$7,568,791.32	\$0.00	0.00%
1540					
1540.000	Buildings	353,887.90	353,887.90	.00	.00
1540 - Totals		\$353,887.90	\$353,887.90	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	5,094.80	5,094.80	.00	.00
1550 - Totals		\$5,094.80	\$5,094.80	\$0.00	0.00%
1570					
1570.000	Furniture & Fixtures	1,724.00	1,724.00	.00	.00
1570 - Totals		\$1,724.00	\$1,724.00	\$0.00	0.00%



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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 270 - Gary Paxton Industrial Park					
ASSETS					
1585					
1585.000	Intangible Accounts	123,300.93	123,300.93	.00	.00
1585 - Totals		\$123,300.93	\$123,300.93	\$0.00	0.00%
1600					
1600.100	Accumulated Depreciation Land Improvements	(86,310.73)	(73,980.61)	(12,330.12)	(16.67)
1600 - Totals		(\$86,310.73)	(\$73,980.61)	(\$12,330.12)	(16.67%)
1610					
1610.000	Accumulated Depr. Land Im	(1,432,360.49)	(1,359,997.79)	(72,362.70)	(5.32)
1610 - Totals		(\$1,432,360.49)	(\$1,359,997.79)	(\$72,362.70)	(5.32%)
1620					
1620.000	Accumulated Depr Ut Plant	(869,414.01)	(838,153.89)	(31,260.12)	(3.73)
1620 - Totals		(\$869,414.01)	(\$838,153.89)	(\$31,260.12)	(3.73%)
1630					
1630.000	Accumulated Depr Harbor	(378,439.71)	(283,829.67)	(94,610.04)	(33.33)
1630 - Totals		(\$378,439.71)	(\$283,829.67)	(\$94,610.04)	(33.33%)
1640					
1640.000	Accumulated Depr Building	(89,785.10)	(84,014.78)	(5,770.32)	(6.87)
1640 - Totals		(\$89,785.10)	(\$84,014.78)	(\$5,770.32)	(6.87%)
1650					
1650.000	Accumulated Depr Equipmnt	(5,094.80)	(5,094.80)	.00	.00
1650 - Totals		(\$5,094.80)	(\$5,094.80)	\$0.00	0.00%
1670					
1670.000	Accumulated Depr furnitur	(1,724.00)	(1,724.00)	.00	.00
1670 - Totals		(\$1,724.00)	(\$1,724.00)	\$0.00	0.00%
ASSETS TOTALS		\$17,772,452.71	\$18,019,418.74	(\$246,966.03)	(1.37%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	5,454.74	(5,454.74)	(100.00)
2020 - Totals		\$0.00	\$5,454.74	(\$5,454.74)	(100.00%)
2025					
2025.000	Interfund Payable	.20	.20	.00	.00
2025 - Totals		\$0.20	\$0.20	\$0.00	0.00%



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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 270 - Gary Paxton Industrial Park					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2300					
2300.000	Advances Payable	99,564.29	99,564.29	.00	.00
2300 - Totals		\$99,564.29	\$99,564.29	\$0.00	0.00%
LIABILITIES TOTALS		\$99,564.49	\$105,019.23	(\$5,454.74)	(5.19%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	2,427,569.38	2,427,569.38	.00	.00
2800.002	Contributed Cap.-State	1,304,917.94	1,304,917.94	.00	.00
2800.003	Contributed Cap.-Local	1,749,388.61	1,749,388.61	.00	.00
2800 - Totals		\$5,481,875.93	\$5,481,875.93	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	151.00	151.00	.00	.00
2900 - Totals		\$151.00	\$151.00	\$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	(439,765.78)	(439,765.78)	.00	.00
2910 - Totals		(\$439,765.78)	(\$439,765.78)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	13,409,694.04	13,409,694.04	.00	.00
2920 - Totals		\$13,409,694.04	\$13,409,694.04	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(151.00)	(151.00)	.00	.00
2965 - Totals		(\$151.00)	(\$151.00)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$18,451,804.19	\$18,451,804.19	\$0.00	0.00%
Prior Year Fund Equity Adjustment		537,404.68			
Fund Revenues		(117,943.21)			
Fund Expenses		359,454.50			
FUND EQUITY TOTALS		\$17,672,888.22	\$18,451,804.19	(\$778,915.97)	(4.22%)
LIABILITIES AND FUND EQUITY TOTALS		\$17,772,452.71	\$18,556,823.42	(\$784,370.71)	(4.23%)
Fund	270 - Gary Paxton Industrial Park Totals	\$0.00	(\$537,404.68)	\$537,404.68	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$537,404.68)	\$537,404.68	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$537,404.68)	\$537,404.68	100.00%
Grand Totals		\$0.00	(\$537,404.68)	\$537,404.68	100.00%



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 780 - Capital Project-GPIP							
REVENUE							
Division 300 - Revenue							
Department 390 - Cash Basis Receipts							
3950							
3950.270	Transfer In GPIP	.00	.00	.00	.00	+++	42,000.00
	3950 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$42,000.00
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$42,000.00
	Division 300 - Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$42,000.00
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$42,000.00
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	25,738.75	.00	21,950.00	3,788.75	85	20,540.89
	5212 - Totals	\$25,738.75	\$0.00	\$21,950.00	\$3,788.75	85%	\$20,540.89
5214							
5214.000	Interdepartment Services	.00	2,846.64	4,305.49	(4,305.49)	+++	8,852.26
	5214 - Totals	\$0.00	\$2,846.64	\$4,305.49	(\$4,305.49)	+++	\$8,852.26
	Department 630 - Operations Totals	\$25,738.75	\$2,846.64	\$26,255.49	(\$516.74)	102%	\$29,393.15
	Department 670 - Fixed Assets						
7150							
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	+++	(29,393.15)
	7150 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$29,393.15)
	Department 670 - Fixed Assets Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$29,393.15)
	Department 680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	35,000.00
	7200 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$35,000.00
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$35,000.00
	Division 600 - Operations Totals	\$25,738.75	\$2,846.64	\$26,255.49	(\$516.74)	102%	\$35,000.00
	EXPENSE TOTALS	\$25,738.75	\$2,846.64	\$26,255.49	(\$516.74)	102%	\$35,000.00
	Fund 780 - Capital Project-GPIP Totals						
	REVENUE TOTALS	.00	.00	.00	.00	+++	42,000.00
	EXPENSE TOTALS	25,738.75	2,846.64	26,255.49	(516.74)	102%	35,000.00
	Fund 780 - Capital Project-GPIP Net Gain (Loss)	(\$25,738.75)	(\$2,846.64)	(\$26,255.49)	(\$516.74)	102%	\$7,000.00



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds Totals							
	REVENUE TOTALS	.00	.00	.00	.00	+++	42,000.00
	EXPENSE TOTALS	25,738.75	2,846.64	26,255.49	(516.74)	102%	35,000.00
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$25,738.75)	(\$2,846.64)	(\$26,255.49)	(\$516.74)	102%	\$7,000.00
Fund Category Proprietary Funds Totals							
	REVENUE TOTALS	.00	.00	.00	.00	+++	42,000.00
	EXPENSE TOTALS	25,738.75	2,846.64	26,255.49	(516.74)	102%	35,000.00
Fund Category	Proprietary Funds Net Gain (Loss)	(\$25,738.75)	(\$2,846.64)	(\$26,255.49)	(\$516.74)	102%	\$7,000.00
Grand Totals							
	REVENUE TOTALS	.00	.00	.00	.00	+++	42,000.00
	EXPENSE TOTALS	25,738.75	2,846.64	26,255.49	(516.74)	102%	35,000.00
	Grand Total Net Gain (Loss)	(\$25,738.75)	(\$2,846.64)	(\$26,255.49)	(\$516.74)	102%	\$7,000.00



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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Capital Projects Funds					
Fund 780 - Capital Project-GPIP					
ASSETS					
1030					
1030.100	Investment-Central Trea.	193,640.77	223,316.26	(29,675.49)	(13.29)
	1030 - Totals	\$193,640.77	\$223,316.26	(\$29,675.49)	(13.29%)
1590					
1590.000	Construction in Progress	37,524.45	37,524.45	.00	.00
	1590 - Totals	\$37,524.45	\$37,524.45	\$0.00	0.00%
	ASSETS TOTALS	\$231,165.22	\$260,840.71	(\$29,675.49)	(11.38%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	3,420.00	(3,420.00)	(100.00)
	2020 - Totals	\$0.00	\$3,420.00	(\$3,420.00)	(100.00%)
	LIABILITIES TOTALS	\$0.00	\$3,420.00	(\$3,420.00)	(100.00%)
FUND EQUITY					
2900					
2900.010	Reserve for Encumbrances	7,603.80	7,603.80	.00	.00
	2900 - Totals	\$7,603.80	\$7,603.80	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	250,420.71	250,420.71	.00	.00
	2920 - Totals	\$250,420.71	\$250,420.71	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(7,603.80)	(7,603.80)	.00	.00
	2965 - Totals	(\$7,603.80)	(\$7,603.80)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$250,420.71	\$250,420.71	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(7,000.00)			
	Fund Revenues	.00			
	Fund Expenses	26,255.49			
	FUND EQUITY TOTALS	\$231,165.22	\$250,420.71	(\$19,255.49)	(7.69%)
	LIABILITIES AND FUND EQUITY TOTALS	\$231,165.22	\$253,840.71	(\$22,675.49)	(8.93%)
	Fund 780 - Capital Project-GPIP Totals	\$0.00	\$7,000.00	(\$7,000.00)	(100.00%)
	Fund Type Capital Projects Funds Totals	\$0.00	\$7,000.00	(\$7,000.00)	(100.00%)
	Fund Category Proprietary Funds Totals	\$0.00	\$7,000.00	(\$7,000.00)	(100.00%)
	Grand Totals	\$0.00	\$7,000.00	(\$7,000.00)	(100.00%)

Information Technology Fund

Financial Analysis

As Of, And For the Fiscal Quarter Ending, December 301, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	774,689	 Less Than Last Year (FY2019 Had Transfers For 911 System)	 Met Plan	 Achieving plan, but need continue to increase revenue in future to cover asset replacement
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	6,946	n/a	Under Budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	163,830	 Less Than Last Year (FY2019 Had Transfers For 911 System)	 Exceeded Plan	Positive EBID is due to transfers for CapEx; otherwise EBID is breakeven
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	68,128	 More Than Last (FY2019 Had Transfers Out of RMS System)	 More Than Planned	Net Income is due to transfers for CapEx; otherwise Net Income is breakeven
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	9,242	 Greater Than Prior Year	 More Than planned	In this fund, asset replacement is especially important as technology quickly becomes obsolete
Total Working Capital (What total resources are available in the fund)	405,474	 Greater Than Prior Year	 Met Plan	Working capital temporarily increased due to transfers for project funding
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for fixed asset acquisition)	0	 Greater Than Prior Year	 Greater Than Planned	Working capital temporarily increased due to transfers for project funding
Undesignated Working Capital (How much of the fund's resources are available?)	405,474	 Improved Over Prior Year	 Met Plan	Working capital temporarily increased due to transfers for project funding
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	109.6	 Improved Over Prior Year	 Exceeded Plan	Working capital temporarily increased due to transfers for project funding

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	102.4	 Improved Over Prior Year	 Better Than planned	Working capital temporarily increased due to transfers for project funding
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The IT Fund's financial results for FY2019 were skewed by funding for two major IT projects, the E911 system replacement and the public safety records management system. Accordingly, FY2020 comparisons with FY2019 are likewise skewed.

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

The focus of the IT Fund has been to begin generating cash flow from its operations in order to address its negative working capital position. Progress towards this goal was solidly achieved in the first half of FY2020, as solid cash flow has turned working capital positive. Cash flow of \$54.6K for the half of the fiscal year has increased working capital to \$405.5K.

It is important to continue to note that funding for information technology needs will never be static. As the pace of information technology transformation of the workplace continues to accelerate, ever-increasing needs for capital spending will continually arise. Accordingly, it is imperative to analyze any large increases in working capital in the Fund, and, ensure that such increases are not the result of deferred investment in technology. Experience has taught us that delaying technology investment is a fool's errand.

City and Borough of Sitka
MIS Fund
Financial Statements
For The Twelve-Month Period Ended June 30, 2020
(Unaudited)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2019 Plan (\$/L - 50.00%)	Variance To FY2019 Plan
Revenue:									
Data Processing Charges	385,200	385,200	-	-	770,400	619,340	151,060	770,401	(1)
Other Operating Revenue	-	4,289	-	-	4,289	298,200	(293,912)	5,547	(1,259)
Total Revenue:	385,200	389,489	-	-	774,689	917,540	(142,851)	775,948	(1,259)
Cost of Sales:									
Operations	262,038	348,821	-	-	610,859	630,607	19,748	617,805	6,946
Depreciation	48,787	48,786	-	-	97,573	99,229	1,656	99,228	1,655
Total Cost of Sales:	310,825	397,607	-	-	708,432	729,836	21,404	717,032	8,600
Gross Margin:	74,375 19.31%	(8,119) -2.08%	-	-	66,257 8.55%	187,704 20.46%	(121,447) -11.90%	58,916 7.59%	7,341 0.96%
Selling and Administrative Expenses	-	-	-	-	-	-	-	-	-
Earnings Before Interest (EBI):	74,375 19.31%	(8,119) -2.08%	-	-	66,257 8.55%	187,704 20.46%	(121,447) -11.90%	58,916 7.59%	7,341 0.96%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	4,797	2,374	-	-	7,171	(1,230)	8,401	250	6,921
Transfer s out/Interest expense	(2,650)	(2,650)	-	-	(5,300)	(360,000)	354,700	(5,300)	-
Total Non-operating Revenue & Expense:	2,147	(276)	-	-	1,871	(361,230)	363,101	(5,050)	6,921
Net Income:	76,522 19.87%	(8,395) -2.16%	-	-	68,128 8.79%	(173,526) -18.91%	241,654 -169.16%	53,866 6.94%	14,262 1.85%
Earnings Before Interest and Depreciation (EBIDA):	123,162 31.97%	40,668 10.44%	-	-	163,830 21.15%	286,933 31.27%	(123,103) -10.12%	158,143 20.38%	8,996 0.77%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	125,309	40,392	-	-	165,701	(74,297)	239,998	153,093	12,608
Debt Principal	29,443	29,443	-	-	58,886	-	58,886	58,886	-
Debt Principal Coverage Surplus/Deficit	95,867	10,949	-	-	106,815	(74,297)	181,112	94,208	12,608
Debt Principal Coverage Percentage	0.00%	0.00%	0.00%	0.00%	100%	100%	100%	100%	0%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	95,867	10,949	-	-	106,815	(74,297)	181,112	94,208	12,608
Depreciation	48,787	48,786	-	-	97,573	99,229	(1,656)	97,573	-
Cash Accumulated For/(Taken From) Asset Replacement	47,080	(37,838)	-	-	9,242	(173,526)	182,768	(3,366)	12,608

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2019 Plan (S/L - 50.00%)	Variance To FY2019 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	95,867	10,949	-	-	106,815	(74,297)	181,112	94,208	12,608
CapEx, Accruals, and other Balance Sheet Changes	32,092	(84,293)	-	-	(52,201)	(270,287)	218,086	(52,201)	-
Increase in (Decrease in) Working Capital	127,959	(73,345)	-	-	54,614	(344,584)	399,198	42,007	12,608
Plus Beginning Total Working Capital	350,860	478,819	-	-	350,860	(17,165)	368,025	350,860	-
Equals Ending Total Working Capital:	478,819	405,474	-	-	405,474	(361,749)	767,223	392,867	12,608
Working Capital Detail:									
Repair Reserve (1% of PPE):	26,724	26,724	-	-	26,724				
Working Capital Designated for CapEx	-	-	-	-	-				
Undesignated Working Capital	452,095	378,750	-	-	378,750				
Total Working Capital:	478,819	405,474	-	-	405,474				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	148.55	97.13	-	-	109.62				
Total Working Capital Less Repair Reserve:	140.26	90.73	-	-	102.40				
Undesignated Working Capital	140.26	90.73	-	-	102.40				
Working Capital Calculation:									
Current Assets	611,742	538,397	-	-	538,397				
Current Liabilities	(15,154)	(15,154)	-	-	(15,154)				
CPLTD	(117,769)	(117,769)	-	-	(117,769)				
Total Working Capital	478,819	405,474	-	-	405,474				



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 300 - Information Technology Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	11,094.00	4,288.50	4,288.50	6,805.50	39	5,919.33
	3101 - Totals	\$11,094.00	\$4,288.50	\$4,288.50	\$6,805.50	39%	\$5,919.33
	Department 310 - State Revenue Totals	\$11,094.00	\$4,288.50	\$4,288.50	\$6,805.50	39%	\$5,919.33
Department 340 - Operating Revenue							
3471							
3471.000	D/P Monthly Billing	1,495,801.00	128,400.00	770,400.00	725,401.00	52	1,238,679.00
	3471 - Totals	\$1,495,801.00	\$128,400.00	\$770,400.00	\$725,401.00	52%	\$1,238,679.00
3472							
3472.000	D/P Special Project Fees	45,000.00	.00	.00	45,000.00	0	317,460.38
	3472 - Totals	\$45,000.00	\$0.00	\$0.00	\$45,000.00	0%	\$317,460.38
3491							
3491.000	Jobbing-Labor	.00	.00	.00	.00	+++	895.25
	3491 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$895.25
	Department 340 - Operating Revenue Totals	\$1,540,801.00	\$128,400.00	\$770,400.00	\$770,401.00	50%	\$1,557,034.63
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	500.00	781.72	7,171.22	(6,671.22)	1,434	1,068.51
	3610 - Totals	\$500.00	\$781.72	\$7,171.22	(\$6,671.22)	1,434%	\$1,068.51
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	7,128.00
	3612 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$7,128.00
	Department 360 - Uses of Prop & Investment Totals	\$500.00	\$781.72	\$7,171.22	(\$6,671.22)	1,434%	\$8,196.51
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	.00	.00	.00	.00	+++	285,000.00
	3950 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$285,000.00
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$285,000.00
	Division 300 - Revenue Totals	\$1,552,395.00	\$133,470.22	\$781,859.72	\$770,535.28	50%	\$1,856,150.47
	REVENUE TOTALS	\$1,552,395.00	\$133,470.22	\$781,859.72	\$770,535.28	50%	\$1,856,150.47



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 300 - Information Technology Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	296,374.40	19,405.60	110,226.98	186,147.42	37	227,137.18
5110.002	Holidays	.00	1,812.40	5,702.48	(5,702.48)	+++	9,113.36
5110.003	Sick Leave	.00	263.80	1,591.26	(1,591.26)	+++	5,744.45
5110.004	Overtime	.00	.00	436.30	(436.30)	+++	1,038.24
5110 - Totals		\$296,374.40	\$21,481.80	\$117,957.02	\$178,417.38	40%	\$243,033.23
5120							
5120.001	Annual Leave	12,871.00	1,092.60	18,289.20	(5,418.20)	142	22,464.66
5120.002	SBS	19,011.79	1,393.00	8,407.03	10,604.76	44	16,415.65
5120.003	Medicare	4,497.12	329.51	1,988.63	2,508.49	44	3,882.97
5120.004	PERS	76,297.63	9,254.88	34,262.66	42,034.97	45	21,742.98
5120.005	Health Insurance	91,343.16	9,134.32	45,671.60	45,671.56	50	85,353.67
5120.006	Life Insurance	47.64	3.97	23.82	23.82	50	44.10
5120.007	Workmen's Compensation	1,515.89	104.53	630.88	885.01	42	1,347.59
5120 - Totals		\$205,584.23	\$21,312.81	\$109,273.82	\$96,310.41	53%	\$151,251.62
5201							
5201.000	Training and Travel	13,500.00	.00	.00	13,500.00	0	6,856.76
5201 - Totals		\$13,500.00	\$0.00	\$0.00	\$13,500.00	0%	\$6,856.76
5204							
5204.000	Telephone	175,740.00	35,550.97	107,009.51	68,730.49	61	186,532.26
5204.001	Cell Phone Stipend	900.00	75.00	450.00	450.00	50	825.00
5204 - Totals		\$176,640.00	\$35,625.97	\$107,459.51	\$69,180.49	61%	\$187,357.26
5205							
5205.000	Insurance	11,752.00	1,431.98	8,591.88	3,160.12	73	10,617.72
5205 - Totals		\$11,752.00	\$1,431.98	\$8,591.88	\$3,160.12	73%	\$10,617.72
5206							
5206.000	Supplies	12,000.00	.00	473.78	11,526.22	4	3,369.72
5206 - Totals		\$12,000.00	\$0.00	\$473.78	\$11,526.22	4%	\$3,369.72
5207							
5207.000	Repairs & Maintenance	195,618.00	.00	95,061.10	100,556.90	49	139,454.01
5207 - Totals		\$195,618.00	\$0.00	\$95,061.10	\$100,556.90	49%	\$139,454.01
5208							
5208.000	Bldg Repair & Maint	.00	.00	.00	.00	+++	315.05
5208 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$315.05



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 300 - Information Technology Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	141,245.00	3,140.44	115,197.36	26,047.64	82	134,250.62
	5212 - Totals	\$141,245.00	\$3,140.44	\$115,197.36	\$26,047.64	82%	\$134,250.62
5214							
5214.000	Interdepartment Services	90,295.00	7,524.58	45,147.48	45,147.52	50	95,000.04
	5214 - Totals	\$90,295.00	\$7,524.58	\$45,147.48	\$45,147.52	50%	\$95,000.04
5221							
5221.000	Transportation/Vehicles	900.00	75.00	450.00	450.00	50	900.00
	5221 - Totals	\$900.00	\$75.00	\$450.00	\$450.00	50%	\$900.00
5222							
5222.000	Postage	.00	14.20	14.20	(14.20)	+++	56.43
	5222 - Totals	\$0.00	\$14.20	\$14.20	(\$14.20)	+++	\$56.43
5223							
5223.000	Tools & Small Equipment	91,700.00	7,154.38	11,233.29	80,466.71	12	64,022.01
	5223 - Totals	\$91,700.00	\$7,154.38	\$11,233.29	\$80,466.71	12%	\$64,022.01
5224							
5224.000	Dues & Publications	.00	.00	.00	.00	+++	.00
	5224 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	830.45
	5226 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$830.45
5400							
5400.000	OPEB Expense	.00	.00	.00	.00	+++	(4,826.00)
	5400 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$4,826.00)
	Department 630 - Operations Totals	\$1,235,608.63	\$97,761.16	\$610,859.44	\$624,749.19	49%	\$1,032,488.92
	Division 600 - Operations Totals	\$1,235,608.63	\$97,761.16	\$610,859.44	\$624,749.19	49%	\$1,032,488.92
Division 640 - Depreciation/Amortization							
6205							
6205.000	Depreciation-Buildings	1,416.00	118.08	708.48	707.52	50	1,416.96
	6205 - Totals	\$1,416.00	\$118.08	\$708.48	\$707.52	50%	\$1,416.96



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 300 - Information Technology Fund							
EXPENSE							
Division 640 - Depreciation/Amortization							
6206							
6206.000	Depreciation-Machinery	195,547.00	16,019.69	96,118.14	99,428.86	49	192,236.21
	6206 - Totals	\$195,547.00	\$16,019.69	\$96,118.14	\$99,428.86	49%	\$192,236.21
6208							
6208.000	Deprec-Furniture/Fixtures	1,492.00	124.40	746.40	745.60	50	1,492.68
	6208 - Totals	\$1,492.00	\$124.40	\$746.40	\$745.60	50%	\$1,492.68
	Division 640 - Depreciation/Amortization Totals	\$198,455.00	\$16,262.17	\$97,573.02	\$100,881.98	49%	\$195,145.85
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	10,600.00	.00	.00	10,600.00	0	14,132.33
	5295 - Totals	\$10,600.00	\$0.00	\$0.00	\$10,600.00	0%	\$14,132.33
7301							
7301.000	Note Principal Payments	117,770.00	.00	.00	117,770.00	0	.00
	7301 - Totals	\$117,770.00	\$0.00	\$0.00	\$117,770.00	0%	\$0.00
	Division 650 - Debt Payments Totals	\$128,370.00	\$0.00	\$0.00	\$128,370.00	0%	\$14,132.33
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	346,164.00	.00	116,387.07	229,776.93	34	.00
	7106 - Totals	\$346,164.00	\$0.00	\$116,387.07	\$229,776.93	34%	\$0.00
	Division 670 - Fixed Assets Totals	\$346,164.00	\$0.00	\$116,387.07	\$229,776.93	34%	\$0.00
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	360,000.00
	7200 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$360,000.00
	Division 680 - Transfers Between Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$360,000.00
	EXPENSE TOTALS	\$1,908,597.63	\$114,023.33	\$824,819.53	\$1,083,778.10	43%	\$1,601,767.10
Fund 300 - Information Technology Fund Totals							
	REVENUE TOTALS	1,552,395.00	133,470.22	781,859.72	770,535.28	50%	1,856,150.47
	EXPENSE TOTALS	1,908,597.63	114,023.33	824,819.53	1,083,778.10	43%	1,601,767.10
	Fund 300 - Information Technology Fund Net Gain (Loss)	(\$356,202.63)	\$19,446.89	(\$42,959.81)	\$313,242.82	12%	\$254,383.37



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	Proprietary Funds						
Fund Type	Internal Service Funds Totals						
	REVENUE TOTALS	1,552,395.00	133,470.22	781,859.72	770,535.28	50%	1,856,150.47
	EXPENSE TOTALS	1,908,597.63	114,023.33	824,819.53	1,083,778.10	43%	1,601,767.10
Fund Type	Internal Service Funds Net Gain (Loss)	(\$356,202.63)	\$19,446.89	(\$42,959.81)	\$313,242.82	12%	\$254,383.37
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	1,552,395.00	133,470.22	781,859.72	770,535.28	50%	1,856,150.47
	EXPENSE TOTALS	1,908,597.63	114,023.33	824,819.53	1,083,778.10	43%	1,601,767.10
Fund Category	Proprietary Funds Net Gain (Loss)	(\$356,202.63)	\$19,446.89	(\$42,959.81)	\$313,242.82	12%	\$254,383.37
	Grand Totals						
	REVENUE TOTALS	1,552,395.00	133,470.22	781,859.72	770,535.28	50%	1,856,150.47
	EXPENSE TOTALS	1,908,597.63	114,023.33	824,819.53	1,083,778.10	43%	1,601,767.10
	Grand Total Net Gain (Loss)	(\$356,202.63)	\$19,446.89	(\$42,959.81)	\$313,242.82	12%	\$254,383.37



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Internal Service Funds					
Fund 300 - Information Technology Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	7,128.00	7,128.00	.00	.00
1027 - Totals		\$7,128.00	\$7,128.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	522,153.54	484,899.33	37,254.21	7.68
1030 - Totals		\$522,153.54	\$484,899.33	\$37,254.21	7.68%
1200					
1200.020	Prepaid Insurance	8,591.91	.00	8,591.91	+++
1200.030	Prepaid Workers Compensation Insurance	522.89	.00	522.89	+++
1200 - Totals		\$9,114.80	\$0.00	\$9,114.80	+++
1425					
1425.000	Deferred Outflow OPEB	34,504.00	34,504.00	.00	.00
1425 - Totals		\$34,504.00	\$34,504.00	\$0.00	0.00%
1540					
1540.000	Buildings	21,254.18	21,254.18	.00	.00
1540 - Totals		\$21,254.18	\$21,254.18	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	2,453,650.10	2,453,650.10	.00	.00
1550 - Totals		\$2,453,650.10	\$2,453,650.10	\$0.00	0.00%
1570					
1570.000	Furniture & Fixtures	7,463.60	7,463.60	.00	.00
1570 - Totals		\$7,463.60	\$7,463.60	\$0.00	0.00%
1590					
1590.000	Construction in Progress	190,000.00	190,000.00	.00	.00
1590 - Totals		\$190,000.00	\$190,000.00	\$0.00	0.00%
1640					
1640.000	Accumulated Depr Building	(15,586.44)	(14,877.96)	(708.48)	(4.76)
1640 - Totals		(\$15,586.44)	(\$14,877.96)	(\$708.48)	(4.76%)
1650					
1650.000	Accumulated Depr Equipmnt	(2,049,684.87)	(1,953,566.73)	(96,118.14)	(4.92)
1650 - Totals		(\$2,049,684.87)	(\$1,953,566.73)	(\$96,118.14)	(4.92%)
1670					
1670.000	Accumulated Depr furnitur	(5,967.65)	(5,221.25)	(746.40)	(14.30)
1670 - Totals		(\$5,967.65)	(\$5,221.25)	(\$746.40)	(14.30%)



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Internal Service Funds					
Fund 300 - Information Technology Fund					
ASSETS					
1825					
1825.000	Deferred Outflow Pension	57,095.00	57,095.00	.00	.00
1825 - Totals		\$57,095.00	\$57,095.00	\$0.00	0.00%
ASSETS TOTALS		\$1,231,124.26	\$1,282,328.27	(\$51,204.01)	(3.99%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	8,244.20	(8,244.20)	(100.00)
2020 - Totals		\$0.00	\$8,244.20	(\$8,244.20)	(100.00%)
2060					
2060.000	Compensated Absences Pay.	15,153.85	15,153.85	.00	.00
2060 - Totals		\$15,153.85	\$15,153.85	\$0.00	0.00%
2300					
2300.000	Advances Payable	353,307.58	353,307.58	.00	.00
2300 - Totals		\$353,307.58	\$353,307.58	\$0.00	0.00%
2450					
2450.300	Deferred Inflow OPEB	38,387.00	38,387.00	.00	.00
2450.900	Net OPEB Liability	93,831.00	93,831.00	.00	.00
2450 - Totals		\$132,218.00	\$132,218.00	\$0.00	0.00%
2500					
2500.900	Net Pension Liability	458,002.00	458,002.00	.00	.00
2500 - Totals		\$458,002.00	\$458,002.00	\$0.00	0.00%
2700					
2700.300	Deferred Inflow Pension	14,774.00	14,774.00	.00	.00
2700 - Totals		\$14,774.00	\$14,774.00	\$0.00	0.00%
LIABILITIES TOTALS		\$973,455.43	\$981,699.63	(\$8,244.20)	(0.84%)
FUND EQUITY					
2800					
2800.003	Contributed Cap.-Local	92,771.03	92,771.03	.00	.00
2800 - Totals		\$92,771.03	\$92,771.03	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	(7,632.00)	(7,632.00)	.00	.00
2900 - Totals		(\$7,632.00)	(\$7,632.00)	\$0.00	0.00%



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Internal Service Funds					
Fund 300 - Information Technology Fund					
FUND EQUITY					
2910					
2910.120	Designated-Future Expend.	(6,500.00)	(6,500.00)	.00	.00
2910 - Totals		(6,500.00)	(6,500.00)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(40,025.76)	(40,025.76)	.00	.00
2920 - Totals		(\$40,025.76)	(\$40,025.76)	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	7,632.00	7,632.00	.00	.00
2965 - Totals		\$7,632.00	\$7,632.00	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$46,245.27	\$46,245.27	\$0.00	0.00%
Prior Year Fund Equity Adjustment		(254,383.37)			
Fund Revenues		(781,859.72)			
Fund Expenses		824,819.53			
FUND EQUITY TOTALS		\$257,668.83	\$46,245.27	\$211,423.56	457.18%
LIABILITIES AND FUND EQUITY TOTALS		\$1,231,124.26	\$1,027,944.90	\$203,179.36	19.77%
Fund	300 - Information Technology Fund Totals	\$0.00	\$254,383.37	(\$254,383.37)	(100.00%)
Fund Type	Internal Service Funds Totals	\$0.00	\$254,383.37	(\$254,383.37)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$254,383.37	(\$254,383.37)	(100.00%)
Grand Totals		\$0.00	\$254,383.37	(\$254,383.37)	(100.00%)

Central Garage Fund

Financial Analysis

As Of, And For the Fiscal Quarter Ending, December 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture 
Revenue	902,690	 Decreased From Last Year by 0.1%	 Exceeded Plan By 1.0%	Vehicle charges must cover operating costs and meet sinking fund requirements
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	88,986	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	577,933	 Increased Over FY19 by \$53.0K	 Exceeded Plan By \$175.3K	Cash flow from operations must meet sinking fund requirements
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	410,893	 Less Than Last Year	 Exceeded Plan	Impacted by Cash Flow from Operations; must meet sinking fund requirements
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	385,893	 Less Than Last Year	 Exceeded Plan	Asset replacement is adequate; however, ability to finance future vehicle replacements depends on future vehicle charges
Total Working Capital (What total resources are available in the fund)	4,568,960	 More Than Prior Year	 Met Plan	Working capital is adequate and in line with plan
Working Capital For Vehicle Replacement (Of the fund's total resources, how much has been already appropriated for vehicle acquisition)	4,468,960	 More than Prior Year	 Met Plan	Vehicle replacement funding adequately addresses vehicle replacement needs
Undesignated Working Capital (How much of the fund's resources are available?)	100,000	 Same	 Met Plan	Undesignated working capital is adequate for the present
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	2,401.2	 More Than Prior Year	 Met Plan	Cash on hand is adequate for the present

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	52.6	 More Than Prior Year	 Met Plan	Cash on hand is adequate for the present replacement
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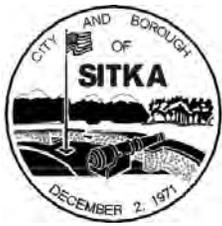
The financial health of the Central Garage Fund and its working capital is adequate to meet current vehicle replacement needs, but vehicle charges must be continually adjusted in order to ensure the sinking fund is healthy. Keeping vehicle charges static in a time of rising inflation will cause the working capital of the Fund to decline.

The financial results of the Central Garage Fund may occasionally be skewed by transfers from other funds of lump sums for vehicle replacements. The monthly vehicle charges for the Central Garage Fund are calculated in such a way as to normally build a sinking fund for each vehicle so that, when the vehicle is due for replacement, funds for the replacement vehicle are already in working capital. Occasionally, however, funding short falls occur, due to higher than anticipated increases in vehicle costs, accidents, or other causes. When shortfalls occur, they are made up by lump-sum transfers from the Fund utilizing the vehicle. Lump sum transfers in the 1st fiscal quarter of FY2019 are the cause of negative year-over-year comparisons in some metrics.

City and Borough of Sitka
Central Garage Fund
Financial Statements
For The Twelve-Month Period Ended June 30, 2020
(Unaudited)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 50.00%)	Variance To FY2020 Plan
Revenue:									
Vehicle Billings	360,849	360,849	-	-	721,698	750,198	(28,500)	724,364	(2,666)
Other Operating Revenue	65,894	115,098	-	-	180,992	153,464	27,528	169,550	11,442
Total Revenue:	426,743	475,947	-	-	902,690	903,662	(972)	893,914	8,777
Cost of Sales:									
Operations	86,748	106,962	-	-	193,710	226,882	33,172	267,104	73,394
Depreciation	121,416	92,239	-	-	213,655	252,410	38,755	252,409	38,754
Total Cost of Sales:	208,164	199,201	-	-	407,365	479,292	71,927	519,513	112,148
Gross Margin:	218,579 51.22%	276,746 58.15%	-	-	495,325 54.87%	424,370 46.96%	70,955 7.91%	374,401 41.88%	120,924 12.99%
Selling and Administrative Expenses	65,363	65,684	-	-	131,047	151,813	20,766	146,639	15,592
Earnings Before Interest (EBI):	153,216 35.90%	211,062 44.35%	-	-	364,278 40.35%	272,557 30.16%	91,721 10.19%	227,763 25.48%	136,516 14.88%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	22,665	21,450	-	-	44,115	263,429	(219,314)	36,000	8,115
Interest Expense:	1,250	1,250	-	-	2,500	(3,750)	6,250	2,500	-
Total Non-operating Revenue & Expense:	23,915	22,700	-	-	46,615	259,679	(213,064)	38,500	8,115
Net Income:	177,131 41.51%	233,762 49.12%	-	-	410,893 45.52%	532,236 58.90%	(121,343) 12483.85%	266,263 29.79%	144,631 15.73%
Earnings Before Interest and Depreciation (EBIDA):	274,632 64.36%	303,301 63.73%	-	-	577,933 64.02%	524,967 58.09%	52,966 5.93%	480,172 53.72%	175,270 10.31%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	298,547	326,001	-	-	624,548	784,646	(160,098)	518,672	105,877
Debt Principal	12,500	12,500	-	-	25,000	25,000	-	25,000	-
Debt Principal Coverage Surplus/Deficit	286,047	313,501	-	-	599,548	759,646	(160,098)	493,672	105,877
Debt Principal Coverage Percentage	2388.38%	2608.01%			2498.19%	3138.58%	-640%	2074.69%	424%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	286,047	313,501	-	-	599,548	759,646	(160,098)	493,672	105,877
Depreciation	121,416	92,239	-	-	213,655	252,410	(38,755)	213,655	-
Cash Accumulated For/(Taken From) Asset Replacement	164,631	221,262	-	-	385,893	507,236	(121,343)	280,017	105,877

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 50.00%)	Variance To FY2020 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	286,047	313,501	-	-	599,548	759,646	(160,098)	493,672	105,877
CapEx, Accruals, and other Balance Sheet Changes	5,696	(199,504)	-	-	(193,808)	(72,745)	(121,063)	(193,808)	-
Increase in (Decrease in) Working Capital	291,743	113,997	-	-	405,740	686,901	(281,161)	299,864	105,877
Plus Beginning Total Working Capital	4,253,220	4,544,963			4,253,220	3,489,644	763,576	4,253,220	-
Equals Ending Total Working Capital:	4,544,963	4,658,960	-	-	4,658,960	4,176,545	482,415	4,553,084	105,877
Working Capital Detail:									
Repair Reserve (1% of PPE):	3,459,608	3,781,819	-	-	3,781,819				
Working Capital Designated for CapEx	985,355	777,141	-	-	777,141				
Undesignated Working Capital	100,000	100,000	-	-	100,000				
Total Working Capital:	4,544,963	4,658,960	-	-	4,658,960				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	2,538.72	2,311.80	-	-	2,448.50				
Total Working Capital Less Repair Reserve:	606.26	435.24	-	-	460.98				
Undesignated Working Capital	55.86	49.62	-	-	52.55				
Working Capital Calculation:									
Current Assets	4,604,969	4,718,966	-	-	4,718,966				
Current Liabilities	(10,006)	(10,006)	-	-	(10,006)				
CPLTD	(50,000)	(50,000)	-	-	(50,000)				
Total Working Capital	4,544,963	4,658,960	-	-	4,658,960				



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 310 - Central Garage Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	4,881.00	1,933.00	1,933.00	2,948.00	40	3,070.42
3101 - Totals		\$4,881.00	\$1,933.00	\$1,933.00	\$2,948.00	40%	\$3,070.42
Department 310 - State Revenue Totals		\$4,881.00	\$1,933.00	\$1,933.00	\$2,948.00	40%	\$3,070.42
Department 340 - Operating Revenue							
3481							
3481.000	Dept Monthly Billings	1,448,727.00	32,090.00	192,540.00	1,256,187.00	13	383,808.00
3481.001	Dept Vehicle Sinking Fund	.00	88,193.00	529,158.00	(529,158.00)	+++	1,116,588.00
3481.002	Dept Fuel Revenue	339,100.00	11,287.47	66,620.37	272,479.63	20	147,997.84
3481.004	Dept Labor Revenue	.00	6,900.00	45,900.00	(45,900.00)	+++	85,250.00
3481.005	Dept Oil Revenue	.00	56.00	1,348.00	(1,348.00)	+++	2,180.00
3481.006	Dept Filters Revenue	.00	20.00	400.00	(400.00)	+++	640.00
3481.008	Dept Misc Revenue	.00	2,697.90	19,348.48	(19,348.48)	+++	58,729.21
3481 - Totals		\$1,787,827.00	\$141,244.37	\$855,314.85	\$932,512.15	48%	\$1,795,193.05
3491							
3491.000	Jobbing-Labor	.00	525.21	525.21	(525.21)	+++	4,064.06
3491 - Totals		\$0.00	\$525.21	\$525.21	(\$525.21)	+++	\$4,064.06
Department 340 - Operating Revenue Totals		\$1,787,827.00	\$141,769.58	\$855,840.06	\$931,986.94	48%	\$1,799,257.11
Department 360 - Uses of Prop & Investment							
3602							
3602.000	Rent - Building	23,688.00	.00	47,376.00	(23,688.00)	200	.00
3602 - Totals		\$23,688.00	\$0.00	\$47,376.00	(\$23,688.00)	200%	\$0.00
3610							
3610.000	Interest Income	72,000.00	7,234.38	44,115.20	27,884.80	61	85,655.23
3610 - Totals		\$72,000.00	\$7,234.38	\$44,115.20	\$27,884.80	61%	\$85,655.23
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	85,100.00
3612 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$85,100.00
3620							
3620.000	Sale of Fixed Assets	.00	.00	.00	.00	+++	2,777.00
3620 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,777.00



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 310 - Central Garage Fund							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3622							
3622.000	Gain on Disposal of Fixed Assets	.00	.00	.00	.00	+++	13,507.10
3622 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$13,507.10
Department 360 - Uses of Prop & Investment Totals		\$95,688.00	\$7,234.38	\$91,491.20	\$4,196.80	96%	\$187,039.33
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	5,269.06
3807 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$5,269.06
Department 380 - Miscellaneous Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$5,269.06
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	60,000.00	.00	.00	60,000.00	0	225,067.00
3950 - Totals		\$60,000.00	\$0.00	\$0.00	\$60,000.00	0%	\$225,067.00
Department 390 - Cash Basis Receipts Totals		\$60,000.00	\$0.00	\$0.00	\$60,000.00	0%	\$225,067.00
Division 300 - Revenue Totals		\$1,948,396.00	\$150,936.96	\$949,264.26	\$999,131.74	49%	\$2,219,702.92
REVENUE TOTALS		\$1,948,396.00	\$150,936.96	\$949,264.26	\$999,131.74	49%	\$2,219,702.92
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.004	Overtime	1,000.01	.00	.00	1,000.01	0	.00
5110 - Totals		\$1,000.01	\$0.00	\$0.00	\$1,000.01	0%	\$0.00
5120							
5120.001	Annual Leave	5,593.00	.00	.00	5,593.00	0	(4,818.09)
5120.002	SBS	404.15	.00	.00	404.15	0	.00
5120.003	Medicare	95.60	.00	.00	95.60	0	.00
5120.004	PERS	220.00	.00	.00	220.00	0	(26,965.00)
5120.007	Workmen's Compensation	54.10	.00	.00	54.10	0	.00
5120 - Totals		\$6,366.85	\$0.00	\$0.00	\$6,366.85	0%	(\$31,783.09)



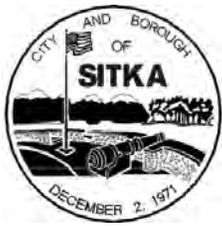
Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5201							
5201.000	Training and Travel	2,000.00	.00	.00	2,000.00	0	.00
5201 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00
5202							
5202.000	Uniforms	.00	.00	605.16	(605.16)	+++	744.99
5202 - Totals		\$0.00	\$0.00	\$605.16	(\$605.16)	+++	\$744.99
5203							
5203.001	Electric	25,000.00	.00	11,079.61	13,920.39	44	32,317.64
5203.005	Heating Fuel	5,800.00	659.89	2,600.64	3,199.36	45	6,265.27
5203 - Totals		\$30,800.00	\$659.89	\$13,680.25	\$17,119.75	44%	\$38,582.91
5204							
5204.000	Telephone	2,388.00	317.53	945.99	1,442.01	40	2,078.30
5204 - Totals		\$2,388.00	\$317.53	\$945.99	\$1,442.01	40%	\$2,078.30
5205							
5205.000	Insurance	107,863.00	8,971.94	55,728.11	52,134.89	52	105,557.40
5205 - Totals		\$107,863.00	\$8,971.94	\$55,728.11	\$52,134.89	52%	\$105,557.40
5206							
5206.000	Supplies	800.00	.00	109.36	690.64	14	238.36
5206 - Totals		\$800.00	\$0.00	\$109.36	\$690.64	14%	\$238.36
5208							
5208.000	Bldg Repair & Maint	18,000.00	3,623.44	9,503.18	8,496.82	53	11,271.38
5208 - Totals		\$18,000.00	\$3,623.44	\$9,503.18	\$8,496.82	53%	\$11,271.38
5211							
5211.000	Data Processing Fees	10,469.00	872.42	5,234.52	5,234.48	50	10,535.04
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,559.00
5211 - Totals		\$10,469.00	\$872.42	\$5,234.52	\$5,234.48	50%	\$12,094.04
5212							
5212.000	Contracted/Purchased Serv	7,500.00	497.26	4,393.43	3,106.57	59	9,364.09
5212 - Totals		\$7,500.00	\$497.26	\$4,393.43	\$3,106.57	59%	\$9,364.09
5214							
5214.000	Interdepartment Services	99,326.00	7,277.01	40,585.11	58,740.89	41	124,332.15
5214 - Totals		\$99,326.00	\$7,277.01	\$40,585.11	\$58,740.89	41%	\$124,332.15



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5221							
5221.000	Transportation/Vehicles	2,864.00	.00	.00	2,864.00	0	.00
5221 - Totals		\$2,864.00	\$0.00	\$0.00	\$2,864.00	0%	\$0.00
5222							
5222.000	Postage	200.00	.00	.00	200.00	0	.00
5222 - Totals		\$200.00	\$0.00	\$0.00	\$200.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	155.36	2,844.64	5	2,790.67
5223 - Totals		\$3,000.00	\$0.00	\$155.36	\$2,844.64	5%	\$2,790.67
5226							
5226.000	Advertising	700.00	.00	.00	700.00	0	.00
5226 - Totals		\$700.00	\$0.00	\$0.00	\$700.00	0%	\$0.00
5231							
5231.000	Credit Card Expense	.00	12.01	79.83	(79.83)	+++	126.69
5231 - Totals		\$0.00	\$12.01	\$79.83	(\$79.83)	+++	\$126.69
5290							
5290.000	Other Expenses	.00	.00	27.00	(27.00)	+++	2,050.60
5290 - Totals		\$0.00	\$0.00	\$27.00	(\$27.00)	+++	\$2,050.60
5400							
5400.000	OPEB Expense	.00	.00	.00	.00	+++	(2,503.00)
5400 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$2,503.00)
Department 601 - Administration Totals		\$293,276.86	\$22,231.50	\$131,047.30	\$162,229.56	45%	\$274,945.49
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	118,843.20	8,443.60	50,648.83	68,194.37	43	107,461.45
5110.002	Holidays	.00	698.08	2,582.32	(2,582.32)	+++	4,676.96
5110.003	Sick Leave	.00	.00	1,032.10	(1,032.10)	+++	889.58
5110.004	Overtime	.00	1,327.94	5,581.14	(5,581.14)	+++	9,952.80
5110 - Totals		\$118,843.20	\$10,469.62	\$59,844.39	\$58,998.81	50%	\$122,980.79
5120							
5120.001	Annual Leave	.00	209.12	1,638.76	(1,638.76)	+++	15,027.80
5120.002	SBS	7,285.17	654.61	3,768.93	3,516.24	52	8,459.88
5120.003	Medicare	1,723.22	154.84	891.50	831.72	52	2,001.12



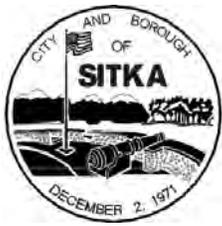
Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5120.004	PERS	31,026.50	4,282.32	15,459.28	15,567.22	50	36,352.90
5120.005	Health Insurance	43,617.60	4,361.76	21,808.80	21,808.80	50	52,241.75
5120.006	Life Insurance	22.20	1.85	11.10	11.10	50	22.20
5120.007	Workmen's Compensation	6,429.22	587.33	3,381.57	3,047.65	53	6,901.79
5120 - Totals		\$90,103.91	\$10,251.83	\$46,959.94	\$43,143.97	52%	\$121,007.44
5201							
5201.000	Training and Travel	.00	.00	.00	.00	+++	141.36
5201 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$141.36
5202							
5202.000	Uniforms	800.00	.00	.00	800.00	0	149.97
5202 - Totals		\$800.00	\$0.00	\$0.00	\$800.00	0%	\$149.97
5204							
5204.000	Telephone	.00	.00	.00	.00	+++	198.78
5204.001	Cell Phone Stipend	600.00	.00	.00	600.00	0	.00
5204 - Totals		\$600.00	\$0.00	\$0.00	\$600.00	0%	\$198.78
5206							
5206.000	Supplies	234,459.88	12,080.00	68,995.53	165,464.35	29	177,347.69
5206 - Totals		\$234,459.88	\$12,080.00	\$68,995.53	\$165,464.35	29%	\$177,347.69
5207							
5207.000	Repairs & Maintenance	70,000.00	1,605.98	15,425.26	54,574.74	22	54,958.67
5207 - Totals		\$70,000.00	\$1,605.98	\$15,425.26	\$54,574.74	22%	\$54,958.67
5212							
5212.000	Contracted/Purchased Serv	16,200.00	.00	2,485.00	13,715.00	15	.00
5212 - Totals		\$16,200.00	\$0.00	\$2,485.00	\$13,715.00	15%	\$0.00
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	.00	2,000.00	0	100.00
5223 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$100.00
5226							
5226.000	Advertising	1,200.00	.00	.00	1,200.00	0	92.30
5226 - Totals		\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$92.30
Department 630 - Operations Totals		\$534,206.99	\$34,407.43	\$193,710.12	\$340,496.87	36%	\$476,977.00
Division 600 - Operations Totals		\$827,483.85	\$56,638.93	\$324,757.42	\$502,726.43	39%	\$751,922.49



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	971.00	80.92	485.52	485.48	50	971.04
6201 - Totals		\$971.00	\$80.92	\$485.52	\$485.48	50%	\$971.04
6205							
6205.000	Depreciation-Buildings	27,507.00	2,292.33	13,753.98	13,753.02	50	27,507.96
6205 - Totals		\$27,507.00	\$2,292.33	\$13,753.98	\$13,753.02	50%	\$27,507.96
6206							
6206.000	Depreciation-Machinery	28,923.00	2,489.68	14,938.08	13,984.92	52	29,876.12
6206 - Totals		\$28,923.00	\$2,489.68	\$14,938.08	\$13,984.92	52%	\$29,876.12
6207							
6207.000	Depreciation-Vehicles	447,417.00	35,609.21	213,655.26	233,761.74	48	427,725.63
6207 - Totals		\$447,417.00	\$35,609.21	\$213,655.26	\$233,761.74	48%	\$427,725.63
Division 640 - Depreciation/Amortization Totals		\$504,818.00	\$40,472.14	\$242,832.84	\$261,985.16	48%	\$486,080.75
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	5,000.00	.00	.00	5,000.00	0	7,500.00
5295 - Totals		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$7,500.00
7301							
7301.000	Note Principal Payments	50,000.00	.00	.00	50,000.00	0	.00
7301 - Totals		\$50,000.00	\$0.00	\$0.00	\$50,000.00	0%	\$0.00
Division 650 - Debt Payments Totals		\$55,000.00	\$0.00	\$0.00	\$55,000.00	0%	\$7,500.00
Division 670 - Fixed Assets							
7107							
7107.000	Fixed Assets-Vehicles	995,906.94	202,797.00	218,765.94	777,141.00	22	.00
7107 - Totals		\$995,906.94	\$202,797.00	\$218,765.94	\$777,141.00	22%	\$0.00
Division 670 - Fixed Assets Totals		\$995,906.94	\$202,797.00	\$218,765.94	\$777,141.00	22%	\$0.00
EXPENSE TOTALS		\$2,383,208.79	\$299,908.07	\$786,356.20	\$1,596,852.59	33%	\$1,245,503.24
Fund 310 - Central Garage Fund Totals							
REVENUE TOTALS		1,948,396.00	150,936.96	949,264.26	999,131.74	49%	2,219,702.92
EXPENSE TOTALS		2,383,208.79	299,908.07	786,356.20	1,596,852.59	33%	1,245,503.24
Fund 310 - Central Garage Fund Net Gain (Loss)		(\$434,812.79)	(\$148,971.11)	\$162,908.06	\$597,720.85	(37%)	\$974,199.68
Fund Type Internal Service Funds Totals							



Income Statement

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	Proprietary Funds						
	REVENUE TOTALS	1,948,396.00	150,936.96	949,264.26	999,131.74	49%	2,219,702.92
	EXPENSE TOTALS	2,383,208.79	299,908.07	786,356.20	1,596,852.59	33%	1,245,503.24
Fund Type	Internal Service Funds Net Gain (Loss)	(\$434,812.79)	(\$148,971.11)	\$162,908.06	\$597,720.85	(37%)	\$974,199.68
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	1,948,396.00	150,936.96	949,264.26	999,131.74	49%	2,219,702.92
	EXPENSE TOTALS	2,383,208.79	299,908.07	786,356.20	1,596,852.59	33%	1,245,503.24
Fund Category	Proprietary Funds Net Gain (Loss)	(\$434,812.79)	(\$148,971.11)	\$162,908.06	\$597,720.85	(37%)	\$974,199.68
	Grand Totals						
	REVENUE TOTALS	1,948,396.00	150,936.96	949,264.26	999,131.74	49%	2,219,702.92
	EXPENSE TOTALS	2,383,208.79	299,908.07	786,356.20	1,596,852.59	33%	1,245,503.24
	Grand Total Net Gain (Loss)	(\$434,812.79)	(\$148,971.11)	\$162,908.06	\$597,720.85	(37%)	\$974,199.68



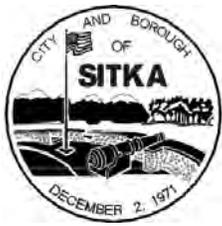
Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Internal Service Funds					
Fund 310 - Central Garage Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	30,005.00	30,005.00	.00	.00
1027 - Totals		\$30,005.00	\$30,005.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	4,631,500.29	4,302,368.64	329,131.65	7.65
1030 - Totals		\$4,631,500.29	\$4,302,368.64	\$329,131.65	7.65%
1200					
1200.020	Prepaid Insurance	53,831.70	.00	53,831.70	+++
1200.030	Prepaid Workers Compensation Insurance	3,629.44	.00	3,629.44	+++
1200 - Totals		\$57,461.14	\$0.00	\$57,461.14	+++
1425					
1425.000	Deferred Outflow OPEB	16,952.00	16,952.00	.00	.00
1425 - Totals		\$16,952.00	\$16,952.00	\$0.00	0.00%
1510					
1510.000	Land Improvements	24,275.38	24,275.38	.00	.00
1510 - Totals		\$24,275.38	\$24,275.38	\$0.00	0.00%
1540					
1540.000	Buildings	1,375,397.66	1,375,397.66	.00	.00
1540 - Totals		\$1,375,397.66	\$1,375,397.66	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	984,527.64	984,527.64	.00	.00
1550 - Totals		\$984,527.64	\$984,527.64	\$0.00	0.00%
1560					
1560.000	Vehicles	6,411,485.96	6,411,485.96	.00	.00
1560 - Totals		\$6,411,485.96	\$6,411,485.96	\$0.00	0.00%
1590					
1590.000	Construction in Progress	394,942.00	394,942.00	.00	.00
1590 - Totals		\$394,942.00	\$394,942.00	\$0.00	0.00%
1610					
1610.000	Accumulated Depr. Land Im	(13,594.31)	(13,108.79)	(485.52)	(3.70)
1610 - Totals		(\$13,594.31)	(\$13,108.79)	(\$485.52)	(3.70%)
1640					
1640.000	Accumulated Depr Building	(538,245.55)	(524,491.57)	(13,753.98)	(2.62)
1640 - Totals		(\$538,245.55)	(\$524,491.57)	(\$13,753.98)	(2.62%)



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Internal Service Funds					
Fund 310 - Central Garage Fund					
ASSETS					
1650					
1650.000	Accumulated Depr Equipmnt	(833,005.71)	(818,067.63)	(14,938.08)	(1.83)
1650 - Totals		(\$833,005.71)	(\$818,067.63)	(\$14,938.08)	(1.83%)
1660					
1660.000	Accumulated Depr Vehicles	(4,308,348.00)	(4,094,692.74)	(213,655.26)	(5.22)
1660 - Totals		(\$4,308,348.00)	(\$4,094,692.74)	(\$213,655.26)	(5.22%)
1825					
1825.000	Deferred Outflow Pension	16,565.00	16,565.00	.00	.00
1825 - Totals		\$16,565.00	\$16,565.00	\$0.00	0.00%
ASSETS TOTALS		\$8,249,918.50	\$8,106,158.55	\$143,759.95	1.77%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	19,148.11	(19,148.11)	(100.00)
2020 - Totals		\$0.00	\$19,148.11	(\$19,148.11)	(100.00%)
2060					
2060.000	Compensated Absences Pay.	10,005.80	10,005.80	.00	.00
2060 - Totals		\$10,005.80	\$10,005.80	\$0.00	0.00%
2300					
2300.000	Advances Payable	100,000.00	100,000.00	.00	.00
2300 - Totals		\$100,000.00	\$100,000.00	\$0.00	0.00%
2450					
2450.300	Deferred Inflow OPEB	16,614.00	16,614.00	.00	.00
2450.900	Net OPEB Liability	42,949.00	42,949.00	.00	.00
2450 - Totals		\$59,563.00	\$59,563.00	\$0.00	0.00%
2500					
2500.900	Net Pension Liability	163,563.00	163,563.00	.00	.00
2500 - Totals		\$163,563.00	\$163,563.00	\$0.00	0.00%
2700					
2700.300	Deferred Inflow Pension	2,294.00	2,294.00	.00	.00
2700 - Totals		\$2,294.00	\$2,294.00	\$0.00	0.00%
LIABILITIES TOTALS		\$335,425.80	\$354,573.91	(\$19,148.11)	(5.40%)
FUND EQUITY					
2800					
2800.002	Contributed Cap.-State	189,062.00	189,062.00	.00	.00



Balance Sheet

Through 12/31/19

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Internal Service Funds				
Fund	310 - Central Garage Fund				
	FUND EQUITY				
2800.003	Contributed Cap.-Local	714,069.19	714,069.19	.00	.00
	2800 - Totals	\$903,131.19	\$903,131.19	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	(8,840.49)	(8,840.49)	.00	.00
	2900 - Totals	(\$8,840.49)	(\$8,840.49)	\$0.00	0.00%
2910					
2910.310	Designated-Vehicle Purch	5,494,182.00	5,494,182.00	.00	.00
	2910 - Totals	\$5,494,182.00	\$5,494,182.00	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	380,072.55	380,072.55	.00	.00
	2920 - Totals	\$380,072.55	\$380,072.55	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	8,839.71	8,839.71	.00	.00
	2965 - Totals	\$8,839.71	\$8,839.71	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$6,777,384.96	\$6,777,384.96	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	(974,199.68)			
	Fund Revenues	(949,264.26)			
	Fund Expenses	786,356.20			
	FUND EQUITY TOTALS	\$7,914,492.70	\$6,777,384.96	\$1,137,107.74	16.78%
	LIABILITIES AND FUND EQUITY TOTALS	\$8,249,918.50	\$7,131,958.87	\$1,117,959.63	15.68%
Fund	310 - Central Garage Fund Totals	\$0.00	\$974,199.68	(\$974,199.68)	(100.00%)
Fund Type	Internal Service Funds Totals	\$0.00	\$974,199.68	(\$974,199.68)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$974,199.68	(\$974,199.68)	(100.00%)
	Grand Totals	\$0.00	\$974,199.68	(\$974,199.68)	(100.00%)

Building Maintenance Fund

Financial Analysis

As Of, And For the Fiscal Quarter Ending, December 31, 2019

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	223,210	 6.5% less than 1 st Half FY2019r	 Did Not Meet Plan	 Revenue from operations not covering cost of operations
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	107,639	n/a	Under budget 	
Earnings (Loss) Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	(68,772)	 Smaller Loss Than Prior Year	 Better than Plan	Cash flows from operations are not covering operating expenses
Net Income (Loss) (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	(36,097)	 Smaller Loss Than Last Year	 Better than Plan	Losses continue to reduce fund balance, even if they are smaller than planned
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	(36,097)	 Smaller Deficit Than Last Year	 Better than Plan	There are few assets held by this fund, thus this metric is of less concern.
Total Working Capital (What total resources are available in the fund)	1,326,709	 (\$77.0K) Less than Prior Year	 5.4% Better Than Plan	Working Capital continues to decrease
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for vehicle acquisition)	n/a			Most projects held in parent capital project fund
Undesignated Working Capital (How much of the fund's resources are available?)	100,000			Most working capital in fund designated for repairs
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	829.2	 Less than Prior Year	 Better Than Plan	

The Building Maintenance Fund continues to show negative cash flow from operations. For the 1st half of FY2020, Earnings before interest and depreciation (EBID), a surrogate for cash flow from operations, was (\$68.7K), indicating a loss and negative cash flow. This loss before interest and depreciation was smaller, however, in comparison with FY2019 (\$68.7K) versus (\$99.3K) and was less than planned (\$68.7K) versus (\$143.9K). While the decrease in working capital has slowed from last year, should the current rate at which working capital is decreasing continue, the fund's working capital will eventually become negative.

Accordingly, staff is developing a new billing regimen for FY2021, designed to stem the continued decline in the fund balance of the Building Maintenance Fund. This billing regimen is being incorporated into the Administrator FY2021 budget.

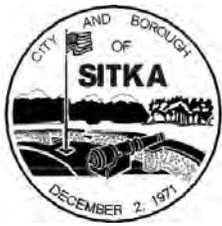
It is critical to point out, however, that any plan which improves the financial health of the Building Maintenance Fund will also impact the financial health of other funds. This is because the primary source of revenue for the Building Maintenance Fund is the charges it levies to other funds.

The ultimate goal for the Building Maintenance Fund is to achieve modest positive cash flow and a stable level of working capital in an amount sufficient to cover any significant unplanned building maintenance expenditure.

City and Borough of Sitka
Building Maintenance Fund
Financial Statements
For The Twelve-Month Period Ended June 30, 2020
(Unaudited)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 50.00%)	Variance To FY2020 Plan
Revenue:									
Building Maintenance Charges	114,211	102,826	-	-	217,037	229,279	(12,242)	255,740	(38,703)
Other Operating Revenue	-	6,173	-	-	6,173	9,500	(3,327)	-	6,173
Total Revenue:	114,211	108,999	-	-	223,210	238,779	(15,569)	255,740	(32,530)
Cost of Sales:									
Operations	98,669	107,663	-	-	206,332	215,077	8,745	271,092	64,760
Depreciation	220	220	-	-	440	440	-	440	-
Total Cost of Sales:	98,889	107,883	-	-	206,772	215,517	8,745	271,532	64,760
Gross Margin:	15,322 13.42%	1,116 1.02%	-	-	16,438 7.36%	23,262 9.74%	(6,824) -2.38%	(15,792) -6.18%	32,230 13.54%
Selling and Administrative Expenses	38,955	46,695	-	-	85,650	122,978	37,328	128,499	42,849
Earnings (Loss) Before Interest (EBI):	(23,633) -20.69%	(45,579) -41.82%	-	-	(69,212) -31.01%	(99,716) -41.76%	30,504 10.75%	(144,291) -56.42%	75,079 25.41%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	16,708	16,407	-	-	33,115	40,202	(7,087)	39,600	(6,485)
Interest Expense and Transfers Out:	-	-	-	-	-	(30,200)	30,200	-	-
Total Non-operating Revenue & Expense:	16,708	16,407	-	-	33,115	10,002	23,113	39,600	(6,485)
Net Income (Loss):	(6,925) -6.06%	(29,172) -26.76%	-	-	(36,097) -16.17%	(89,714) -37.57%	53,617 -344.38%	(104,691) -40.94%	68,594 24.76%
Earnings (Loss) Before Interest and Depreciation (EBIDA):	(23,413) -20.50%	(45,359) -41.61%	-	-	(68,772) -30.81%	(99,276) -41.58%	30,504 10.77%	(143,851) -56.25%	75,079 25.44%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	(6,705)	(28,952)	-	-	(35,657)	(89,274)	53,617	(104,251)	68,594
Debt Principal	-	-	-	-	-	-	-	-	-
Debt Principal Coverage Surplus/Deficit	(6,705)	(28,952)	-	-	(35,657)	(89,274)	53,617	(104,251)	68,594
Debt Principal Coverage Percentage	0.00%	0.00%			100%	100%	100%	100%	0%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	(6,705)	(28,952)	-	-	(35,657)	(89,274)	53,617	(104,251)	68,594
Depreciation	220	220	-	-	440	440	-	440	-
Cash Accumulated For/(Taken From) Asset Replacement	(6,925)	(29,172)	-	-	(36,097)	(89,714)	53,617	(104,691)	68,594

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 50.00%)	Variance To FY2020 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	(6,705)	(28,952)	-	-	(35,657)	(89,274)	53,617	(104,251)	68,594
CapEx, Accruals, and other Balance Sheet Changes	(1)	1	-	-	-	(1)	1	-	-
Increase in (Decrease in) Working Capital	(6,706)	(28,951)	-	-	(35,657)	(89,275)	53,618	(104,251)	68,594
Plus Beginning Total Working Capital	1,362,366	1,355,660			1,362,366	1,493,005	(130,639)	1,362,366	-
Equals Ending Total Working Capital:	1,355,660	1,326,709	-	-	1,326,709	1,403,730	(77,021)	1,258,115	68,594
Working Capital Detail:									
Sinking Fund & Repair Reserve	1,255,660	1,226,709	-	-	1,226,709				
Working Capital Designated for CapEx	-	-	-	-	-				
Undesignated Working Capital	100,000	100,000	-	-	100,000				
Total Working Capital:	1,355,660	1,326,709	-	-	1,326,709				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	898.85	784.29	-	-	829.24				
Total Working Capital Less Repair Reserve:	66.30	59.12	-	-	62.50				
Undesignated Working Capital	66.30	59.12	-	-	62.50				
Working Capital Calculation:									
Current Assets	1,373,589	1,344,638	-	-	1,344,638				
Current Liabilities	(17,929)	(17,929)	-	-	(17,929)				
CPLTD	-	-	-	-	-				
Total Working Capital	1,355,660	1,326,709	-	-	1,326,709				



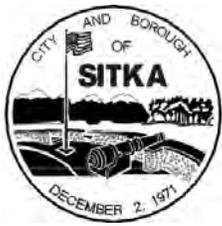
Income Statement

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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 320 - Building Maintenance Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	8,529.00	6,173.00	6,173.00	2,356.00	72	4,846.79
		3101 - Totals	\$8,529.00	\$6,173.00	\$6,173.00	72%	\$4,846.79
		Department 310 - State Revenue Totals	\$8,529.00	\$6,173.00	\$6,173.00	72%	\$4,846.79
Department 340 - Operating Revenue							
3491							
3491.000	Jobbing-Labor	472,950.00	102,825.94	217,036.55	255,913.45	46	503,198.69
		3491 - Totals	\$472,950.00	\$102,825.94	\$217,036.55	46%	\$503,198.69
		Department 340 - Operating Revenue Totals	\$472,950.00	\$102,825.94	\$217,036.55	46%	\$503,198.69
Department 350 - Non-Operating Revenue							
3501							
3501.003	Other Revenue	30,000.00	.00	.00	30,000.00	0	.00
		3501 - Totals	\$30,000.00	\$0.00	\$0.00	0%	\$0.00
		Department 350 - Non-Operating Revenue Totals	\$30,000.00	\$0.00	\$0.00	0%	\$0.00
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	30,000.00	1,927.31	13,098.39	16,901.61	44	29,942.19
		3610 - Totals	\$30,000.00	\$1,927.31	\$13,098.39	44%	\$29,942.19
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	32,699.00
		3612 - Totals	\$0.00	\$0.00	\$0.00	+++	\$32,699.00
		Department 360 - Uses of Prop & Investment Totals	\$30,000.00	\$1,927.31	\$13,098.39	44%	\$62,641.19
Department 390 - Cash Basis Receipts							
3950							
3950.171	Transfer In SE Econ Dev	49,200.00	3,387.33	20,016.60	29,183.40	41	50,380.44
		3950 - Totals	\$49,200.00	\$3,387.33	\$20,016.60	41%	\$50,380.44
		Department 390 - Cash Basis Receipts Totals	\$49,200.00	\$3,387.33	\$20,016.60	41%	\$50,380.44
		Division 300 - Revenue Totals	\$590,679.00	\$114,313.58	\$256,324.54	43%	\$621,067.11
		REVENUE TOTALS	\$590,679.00	\$114,313.58	\$256,324.54	43%	\$621,067.11



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	82,917.76	5,868.73	35,408.82	47,508.94	43	71,732.64
5110.002	Holidays	.00	308.88	617.76	(617.76)	+++	2,282.40
5110.003	Sick Leave	.00	.00	308.88	(308.88)	+++	2,738.88
5110 - Totals		\$82,917.76	\$6,177.61	\$36,335.46	\$46,582.30	44%	\$76,753.92
5120							
5120.001	Annual Leave	.00	.00	926.64	(926.64)	+++	(1,974.43)
5120.002	SBS	5,082.80	380.22	2,293.36	2,789.44	45	4,881.99
5120.003	Medicare	1,202.31	89.94	542.47	659.84	45	1,154.79
5120.004	PERS	26,772.01	3,624.08	10,462.70	16,309.31	39	(20,347.33)
5120.005	Health Insurance	26,044.56	2,604.46	13,022.30	13,022.26	50	30,694.63
5120.006	Life Insurance	8.04	.67	4.02	4.02	50	8.04
5120.007	Workmen's Compensation	422.87	28.53	172.09	250.78	41	406.19
5120 - Totals		\$59,532.59	\$6,727.90	\$27,423.58	\$32,109.01	46%	\$14,823.88
5201							
5201.000	Training and Travel	4,100.00	.00	.00	4,100.00	0	.00
5201 - Totals		\$4,100.00	\$0.00	\$0.00	\$4,100.00	0%	\$0.00
5202							
5202.000	Uniforms	400.00	.00	.00	400.00	0	139.70
5202 - Totals		\$400.00	\$0.00	\$0.00	\$400.00	0%	\$139.70
5204							
5204.000	Telephone	100.00	.00	.00	100.00	0	.00
5204.001	Cell Phone Stipend	900.00	25.00	150.00	750.00	17	300.00
5204 - Totals		\$1,000.00	\$25.00	\$150.00	\$850.00	15%	\$300.00
5206							
5206.000	Supplies	.00	.00	6.44	(6.44)	+++	1,251.26
5206 - Totals		\$0.00	\$0.00	\$6.44	(\$6.44)	+++	\$1,251.26
5207							
5207.000	Repairs & Maintenance	.00	192.52	312.52	(312.52)	+++	.00
5207 - Totals		\$0.00	\$192.52	\$312.52	(\$312.52)	+++	\$0.00
5211							
5211.000	Data Processing Fees	13,391.00	1,115.92	6,695.52	6,695.48	50	13,284.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,559.00
5211 - Totals		\$13,391.00	\$1,115.92	\$6,695.52	\$6,695.48	50%	\$14,843.96



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5212							
5212.000	Contracted/Purchased Serv	.00	.00	1,409.87	(1,409.87)	+++	3,396.97
5212 - Totals		\$0.00	\$0.00	\$1,409.87	(\$1,409.87)	+++	\$3,396.97
5214							
5214.000	Interdepartment Services	74,819.00	1,383.23	2,343.64	72,475.36	3	76,943.40
5214 - Totals		\$74,819.00	\$1,383.23	\$2,343.64	\$72,475.36	3%	\$76,943.40
5221							
5221.000	Transportation/Vehicles	20,838.00	1,490.06	10,973.19	9,864.81	53	24,203.15
5221 - Totals		\$20,838.00	\$1,490.06	\$10,973.19	\$9,864.81	53%	\$24,203.15
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	31.08
5290 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$31.08
5400							
5400.000	OPEB Expense	.00	.00	.00	.00	+++	(3,952.00)
5400 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$3,952.00)
Department 601 - Administration Totals		\$256,998.35	\$17,112.24	\$85,650.22	\$171,348.13	33%	\$208,735.32
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	139,603.04	8,749.84	49,910.71	89,692.33	36	106,637.52
5110.002	Holidays	.00	932.32	2,850.64	(2,850.64)	+++	4,591.32
5110.003	Sick Leave	.00	.00	2,253.15	(2,253.15)	+++	3,378.75
5110.004	Overtime	7,500.00	699.25	3,683.56	3,816.44	49	6,088.17
5110.010	Temp Wages	6,534.00	.00	.00	6,534.00	0	.00
5110 - Totals		\$153,637.04	\$10,381.41	\$58,698.06	\$94,938.98	38%	\$120,695.76
5120							
5120.001	Annual Leave	8,059.00	1,177.04	7,748.32	310.68	96	17,821.47
5120.002	SBS	9,911.88	711.59	4,091.56	5,820.32	41	8,564.66
5120.003	Medicare	2,344.59	168.32	967.82	1,376.77	41	2,025.90
5120.004	PERS	32,362.57	6,450.86	18,526.20	13,836.37	57	35,503.05
5120.005	Health Insurance	35,752.56	3,575.26	20,511.91	15,240.65	57	45,579.17
5120.006	Life Insurance	28.32	2.36	14.83	13.49	52	28.32
5120.007	Workmen's Compensation	10,986.77	856.70	4,925.88	6,060.89	45	9,851.91
5120 - Totals		\$99,445.69	\$12,942.13	\$56,786.52	\$42,659.17	57%	\$119,374.48



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5202							
5202.000	Uniforms	.00	.00	.00	.00	+++	334.18
5202 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$334.18
5204							
5204.000	Telephone	1,284.00	59.95	219.95	1,064.05	17	480.00
5204.001	Cell Phone Stipend	.00	50.00	300.00	(300.00)	+++	1,200.00
5204 - Totals		\$1,284.00	\$109.95	\$519.95	\$764.05	40%	\$1,680.00
5206							
5206.000	Supplies	52,030.00	2,614.76	19,298.60	32,731.40	37	42,393.47
5206 - Totals		\$52,030.00	\$2,614.76	\$19,298.60	\$32,731.40	37%	\$42,393.47
5207							
5207.000	Repairs & Maintenance	23,030.00	1,089.07	1,887.05	21,142.95	8	9,766.74
5207 - Totals		\$23,030.00	\$1,089.07	\$1,887.05	\$21,142.95	8%	\$9,766.74
5212							
5212.000	Contracted/Purchased Serv	204,642.00	2,460.00	31,442.72	173,199.28	15	179,977.55
5212 - Totals		\$204,642.00	\$2,460.00	\$31,442.72	\$173,199.28	15%	\$179,977.55
5214							
5214.000	Interdepartment Services	.00	6,234.92	37,409.52	(37,409.52)	+++	.00
5214 - Totals		\$0.00	\$6,234.92	\$37,409.52	(\$37,409.52)	+++	\$0.00
5223							
5223.000	Tools & Small Equipment	4,664.00	.00	.00	4,664.00	0	20.99
5223 - Totals		\$4,664.00	\$0.00	\$0.00	\$4,664.00	0%	\$20.99
5227							
5227.002	Rent-Equipment	2,500.00	.00	215.40	2,284.60	9	.00
5227 - Totals		\$2,500.00	\$0.00	\$215.40	\$2,284.60	9%	\$0.00
5290							
5290.000	Other Expenses	950.00	74.34	74.34	875.66	8	242.85
5290 - Totals		\$950.00	\$74.34	\$74.34	\$875.66	8%	\$242.85
Department 630 - Operations Totals		\$542,182.73	\$35,906.58	\$206,332.16	\$335,850.57	38%	\$474,486.02
Division 600 - Operations Totals		\$799,181.08	\$53,018.82	\$291,982.38	\$507,198.70	37%	\$683,221.34



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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 Total Actual
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 640 - Depreciation/Amortization							
6206							
6206.000	Depreciation-Machinery	880.00	73.35	440.10	439.90	50	880.20
	6206 - Totals	\$880.00	\$73.35	\$440.10	\$439.90	50%	\$880.20
	Division 640 - Depreciation/Amortization Totals	\$880.00	\$73.35	\$440.10	\$439.90	50%	\$880.20
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	30,200.00
	7200 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$30,200.00
	Division 680 - Transfers Between Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$30,200.00
	EXPENSE TOTALS	\$800,061.08	\$53,092.17	\$292,422.48	\$507,638.60	37%	\$714,301.54
Fund 320 - Building Maintenance Fund Totals							
	REVENUE TOTALS	590,679.00	114,313.58	256,324.54	334,354.46	43%	621,067.11
	EXPENSE TOTALS	800,061.08	53,092.17	292,422.48	507,638.60	37%	714,301.54
Fund	320 - Building Maintenance Fund Net Gain (Loss)	(\$209,382.08)	\$61,221.41	(\$36,097.94)	\$173,284.14	17%	(\$93,234.43)
Fund Type Internal Service Funds Totals							
	REVENUE TOTALS	590,679.00	114,313.58	256,324.54	334,354.46	43%	621,067.11
	EXPENSE TOTALS	800,061.08	53,092.17	292,422.48	507,638.60	37%	714,301.54
Fund Type	Internal Service Funds Net Gain (Loss)	(\$209,382.08)	\$61,221.41	(\$36,097.94)	\$173,284.14	17%	(\$93,234.43)
Fund Category Proprietary Funds Totals							
	REVENUE TOTALS	590,679.00	114,313.58	256,324.54	334,354.46	43%	621,067.11
	EXPENSE TOTALS	800,061.08	53,092.17	292,422.48	507,638.60	37%	714,301.54
Fund Category	Proprietary Funds Net Gain (Loss)	(\$209,382.08)	\$61,221.41	(\$36,097.94)	\$173,284.14	17%	(\$93,234.43)
Grand Totals							
	REVENUE TOTALS	590,679.00	114,313.58	256,324.54	334,354.46	43%	621,067.11
	EXPENSE TOTALS	800,061.08	53,092.17	292,422.48	507,638.60	37%	714,301.54
	Grand Total Net Gain (Loss)	(\$209,382.08)	\$61,221.41	(\$36,097.94)	\$173,284.14	17%	(\$93,234.43)



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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Internal Service Funds					
Fund 320 - Building Maintenance Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	9,521.00	9,521.00	.00	.00
1027 - Totals		\$9,521.00	\$9,521.00	\$0.00	0.00%
1030					
1030.100	Investment-Central Trea.	1,326,292.65	1,386,814.34	(60,521.69)	(4.36)
1030 - Totals		\$1,326,292.65	\$1,386,814.34	(\$60,521.69)	(4.36%)
1200					
1200.030	Prepaid Workers Compensation Insurance	8,823.68	.00	8,823.68	+++
1200 - Totals		\$8,823.68	\$0.00	\$8,823.68	+++
1425					
1425.000	Deferred Outflow OPEB	27,651.00	27,651.00	.00	.00
1425 - Totals		\$27,651.00	\$27,651.00	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	32,459.24	32,459.24	.00	.00
1550 - Totals		\$32,459.24	\$32,459.24	\$0.00	0.00%
1650					
1650.000	Accumulated Depr Equipmnt	(27,178.23)	(26,738.13)	(440.10)	(1.65)
1650 - Totals		(\$27,178.23)	(\$26,738.13)	(\$440.10)	(1.65%)
1825					
1825.000	Deferred Outflow Pension	30,820.00	30,820.00	.00	.00
1825 - Totals		\$30,820.00	\$30,820.00	\$0.00	0.00%
ASSETS TOTALS		\$1,408,389.34	\$1,460,527.45	(\$52,138.11)	(3.57%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	16,040.17	(16,040.17)	(100.00)
2020 - Totals		\$0.00	\$16,040.17	(\$16,040.17)	(100.00%)
2060					
2060.000	Compensated Absences Pay.	17,928.63	17,928.63	.00	.00
2060 - Totals		\$17,928.63	\$17,928.63	\$0.00	0.00%
2450					
2450.300	Deferred Inflow OPEB	29,337.00	29,337.00	.00	.00
2450.900	Net OPEB Liability	73,194.00	73,194.00	.00	.00
2450 - Totals		\$102,531.00	\$102,531.00	\$0.00	0.00%



Balance Sheet

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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Internal Service Funds					
Fund 320 - Building Maintenance Fund					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2500					
2500.900	Net Pension Liability	295,202.00	295,202.00	.00	.00
2500 - Totals		\$295,202.00	\$295,202.00	\$0.00	0.00%
2700					
2700.300	Deferred Inflow Pension	8,320.00	8,320.00	.00	.00
2700 - Totals		\$8,320.00	\$8,320.00	\$0.00	0.00%
LIABILITIES TOTALS		\$423,981.63	\$440,021.80	(\$16,040.17)	(3.65%)
FUND EQUITY					
2900					
2900.010	Reserve for Encumbrances	(17,407.09)	(17,407.09)	.00	.00
2900 - Totals		(\$17,407.09)	(\$17,407.09)	\$0.00	0.00%
2910					
2910.120	Designated-Future Expend.	(8,400.00)	(8,400.00)	.00	.00
2910 - Totals		(\$8,400.00)	(\$8,400.00)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	1,122,141.06	1,122,141.06	.00	.00
2920 - Totals		\$1,122,141.06	\$1,122,141.06	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	17,406.11	17,406.11	.00	.00
2965 - Totals		\$17,406.11	\$17,406.11	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$1,113,740.08	\$1,113,740.08	\$0.00	0.00%
Prior Year Fund Equity Adjustment		93,234.43			
Fund Revenues		(256,324.54)			
Fund Expenses		292,422.48			
FUND EQUITY TOTALS		\$984,407.71	\$1,113,740.08	(\$129,332.37)	(11.61%)
LIABILITIES AND FUND EQUITY TOTALS		\$1,408,389.34	\$1,553,761.88	(\$145,372.54)	(9.36%)
Fund	320 - Building Maintenance Fund Totals	\$0.00	(\$93,234.43)	\$93,234.43	100.00%
Fund Type	Internal Service Funds Totals	\$0.00	(\$93,234.43)	\$93,234.43	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$93,234.43)	\$93,234.43	100.00%
Grand Totals		\$0.00	(\$93,234.43)	\$93,234.43	100.00%



CITY AND BOROUGH OF SITKA

Legislation Details

File #: 20-121 Version: 1 Name:
Type: Special Report Status: AGENDA READY
File created: 6/16/2020 In control: City and Borough Assembly
On agenda: 6/23/2020 Final action:
Title: Special Report: Alaska's Chief Medical Officer, Dr. Anne Zink (via videoconference)
Sponsors:
Indexes:
Code sections:
Attachments: [Special Report Dr. Zink](#)

Date	Ver.	Action By	Action	Result
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SPECIAL REPORTS

Alaska's Chief Medical Officer, Dr. Anne Zink*

*Note - Dr. Zink will participate by videoconference



CITY AND BOROUGH OF SITKA

Legislation Details

File #: 20-123 Version: 1 Name:
Type: Item Status: AGENDA READY
File created: 6/17/2020 In control: City and Borough Assembly
On agenda: 6/23/2020 Final action:
Title: Approve the minutes of the June 9 Assembly meeting
Sponsors:
Indexes:
Code sections:
Attachments: [Consent and Minutes](#)

Date	Ver.	Action By	Action	Result
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CONSENT AGENDA

POSSIBLE MOTION

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 9 Assembly meeting.



CITY AND BOROUGH OF SITKA

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

Minutes - Draft

City and Borough Assembly

*Mayor Gary Paxton
Deputy Mayor Steven Eisenbeisz,
Vice Deputy Mayor Kevin Mosher,
Kevin Knox, Dr. Richard Wein, Valorie Nelson, Thor Christianson*

*Municipal Administrator: John Leach
Municipal Attorney: Brian Hanson
Municipal Clerk: Sara Peterson*

Tuesday, June 9, 2020

6:00 PM

Assembly Chambers

REGULAR MEETING

I. CALL TO ORDER

II. FLAG SALUTE

III. ROLL CALL

Knox participated by videoconference.

Present: 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

IV. CORRESPONDENCE/AGENDA CHANGES

No agenda changes.

20-119

Reminders, Calendars, and General Correspondence

V. CEREMONIAL MATTERS

None.

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

None.

VII. PERSONS TO BE HEARD

Police Chief Robert Baty spoke to the core values learned at the Police Academy and the quality and training of the Sitka Police Department. He told of the use of force,

diversity, operation, best practices, and of community oriented policing. Adrienne Wilbur spoke to the recent protests and asked the Assembly to take action. Michael Mosebach challenged Sitka to acknowledge and confront systemic racism and listed proposals to move forward. Rachel Roy, Executive Director of the Greater Sitka Chamber of Commerce updated on the 4th of July festivities in Sitka. Tom Gamble spoke to lack of communication with Sitka Tribe of Alaska with regards to the No Name Mountain/Granite Creek Project.

VIII. REPORTS

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

Mayor - Paxton reported the Paycheck Protection Program extension and stated Alaska was only 40% complete for the 2020 Census.

Administrator - Leach reported there would be a special Assembly meeting on the 18th regarding the CARES Act funding distribution. He stated the Working Group was determining the framework. He told the request for information had ended for the Marine Service Center, negotiations were complete on the haulout, and of the University of Alaska Board of Regents letter that was in correspondence.

Liaison Representatives - Knox reported on the Parks and Recreation Committee meeting and Nelson on the Police and Fire Commission meeting.

Clerk - Peterson reported on vacancies for boards, commissions, and committees. She told of the municipal election which would be October 6 and gave options of advanced voting two weeks prior to the election and a vote by mail.

Other - Wein reported on the Emergency Operations Center meeting and told of the upcoming Fisheries Infection Committee meeting.

IX. CONSENT AGENDA

A motion was made by Nelson that the Consent Agenda consisting of item B be APPROVED. The motion PASSED by unanimous consent.

A 20-115 Approve the minutes of the May 26 and May 28 Assembly meetings

Wein noted that the minutes of May 26 reflected *drug* addiction from Persons to be Heard, but that Ms. Lucas referred to *Methamphetamine* addiction.

A motion was made by Mosher that this item be APPROVED. The motion PASSED by the following vote.

Yes: 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

B 20-117 Approve a restaurant designation permit application and licensed premises diagram application for Hector Barragan dba Pizza Express at 1321 Sawmill Creek Road Suite E, F, G, H, I

This item was APPROVED ON THE CONSENT AGENDA.

Yes: 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

X. BOARD, COMMISSION, COMMITTEE APPOINTMENTS**C 20-118** Reassign category membership of Historic Preservation Commission member Roberta Littlefield from "Native Community" to "At-Large"

Roby Littlefield explained the request to move from the native community category to the at-large category and the reasoning which she felt would allow for greater native voice. Bob Sam and Scott Saline spoke in support.

Wein spoke in support.

A motion was made by Christianson that this item be APPROVED. The motion PASSED by the following vote.

Yes: 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

XI. UNFINISHED BUSINESS:**D 20-106** Approve the City and Borough of Sitka Athletic Field Use Policy and Guidelines as recommended by the Parks and Recreation Committee (*this item was postponed at the May 12, 2020 meeting*)

Brandon Marx a member of the Parks and Recreation Subcommittee that helped revise the policy told of the consensus reached among user groups and that the Parks and Recreation Committee recommended approval of the updated policy. He noted the need to hold another subcommittee meeting to refresh the online calendar which would take place in the near future.

Knox told of the conflict among different user groups. He noted the need to continue to utilize the field for the most groups possible.

A motion was made by Christianson that this item be APPROVED. The motion PASSED by the following vote.

Yes: 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

E ORD 20-26 Amending Title 2 "Administration", Chapter 2.04 "City and Borough Assembly", Section 2.04.010 "Agenda"

Paxton explained that this ordinance would move reports on the agenda toward the end of the meeting. Nelson gave history for reports in previous meetings taking up to 45 minutes and felt they would be better served toward the end of the meeting. Wein stated that reports were important and the time should be taken. He felt it encouraged staff to give good reports and liaisons to attend their meetings. Christianson and Mosher although not strong feelings one way or another, felt reports would be better served toward the end of the meeting.

A motion was made by Mosher that this ordinance be APPROVED on SECOND AND FINAL READING. The motion PASSED by the following vote.

Yes: 4 - Christianson, Paxton, Mosher, and Nelson

No: 3 - Eisenbeisz, Knox, and Wein

F ORD 20-27 Amending Title 2 "Administration", Chapter 2.20 "Fire Department", Section 2.20.010 "Establishment"

Mike Motti spoke in opposition of the ordinance.

Christianson told of the importance of having an Assistant Fire Chief and the increased likelihood of not having the position funded with this ordinance. Nelson noted that the Assistant Fire Chief position had not been funded in two years and the ordinance was cleaning up the code. Wein stated this was housekeeping and eliminated wording that stated there *shall* be an Assistant Fire Chief but allowed for as many other positions necessary for effective operation. Mosher noted this was cleaning up code and did not prevent the Fire Hall from having an Assistant Fire Chief. Paxton spoke in opposition of the ordinance. Knox wondered if overtime costs outweighed funding an Assistant Fire Chief position.

Municipal Administrator John Leach noted that the Assistant Fire Chief position was not funded for FY2021 yet was in the code. He was unsure of the legalities but was comfortable leaving it in the code.

A motion was made by Mosher that this ordinance be APPROVED on SECOND AND FINAL READING. The motion FAILED by the following vote.

Yes: 3 - Wein, Mosher, and Nelson

No: 4 - Christianson, Eisenbeisz, Knox, and Paxton

G ORD 20-30

Authorizing the City to obtain a loan from the Alaska Municipal Bond Bank in a principal amount not to exceed \$7,000,000 to refinance for savings the City's outstanding loan from the Alaska Energy Authority; authorizing the issuance to the Bond Bank of a junior lien electric revenue refunding bond of the City to evidence and secure the loan; authorizing the Municipal Administrator and Chief Finance and Administrative Officer to enter into a loan agreement with the Bond Bank setting forth the terms and conditions of the loan and the refunding bond; and establishing an effective date

Wein explained the cost savings.

Chief Finance and Administrative Officer Jay Sweeney clarified that this was refinancing a loan from 1979 that financed the Green Lake Dam. He told of the ability to defease the bond prior to the 10 year call date.

A motion was made by Mosher that this ordinance be APPROVED on SECOND AND FINAL READING. The motion PASSED by the following vote.

Yes: 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

H ORD 20-28

Establishing the CARES Act Utilities Subsidization Program

Tom Gamble noted other category needs rather than just funding utilities and urged to coordinate with Sitka Tribal of Alaska (STA) and other entities that would also receive funding.

Paxton stated that there were CARES Act Working Group meetings twice a week that included Lisa Gassman from STA. Nelson relayed that the funds were restrictive in how to spend/distribute.

A motion was made by Christianson that this ordinance be APPROVED on SECOND AND FINAL READING. The motion PASSED by the following vote.

Yes: 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

I ORD 20-29 Establishing the CARES Act Moorage Costs Subsidization Program

Nelson wondered of the privately owned docks that collected moorage. Eisenbeisz requested that if funding would be sectioned off for certain segments of the population, to make sure the CARES Act Working Group would look at it to make sure it falls within the plan.

A motion was made by Mosher that this ordinance be APPROVED on SECOND AND FINAL READING. The motion PASSED by the following vote.

Yes: 6 - Christianson, Knox, Wein, Paxton, Mosher, and Nelson

No: 1 - Eisenbeisz

J ORD 20-31 Making supplemental appropriations for Fiscal Year 2021 (*CARES Act Funding - Utilities and Moorage Accounts*)

Wein pointed out that he didn't know how the funds were calculated.

A motion was made by Mosher that this ordinance be APPROVED on SECOND AND FINAL READING. The motion PASSED by the following vote.

Yes: 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

XII. NEW BUSINESS:

New Business First Reading

K ORD 20-32 Making supplemental appropriations for fiscal year 2020 (*Secure Rural Schools Support*)

George Paul, Rachel Moreno, and School Board Members Amy Morrison and Eric Van Cise spoke in support of the ordinance.

Mosher spoke in support of the ordinance stating it was fair. Nelson was in support for first reading and would reach out to hear thoughts from others before second reading. Christianson thought the funding could be used for a counselor position in the middle school that was needed. Wein stated he was not in support of the ordinance as the School District was already funded to the cap and the funding could be used for roads. Paxton stated the Lincoln Street project has been postponed for two years. Knox spoke in support of the 50/50 split.

Municipal Administrator John Leach noted that funding wasn't expected for FY2020, but that funds were received and a determination needed to be made on how to distribute.

A motion was made by Mosher that this ordinance be APPROVED on FIRST READING. The motion PASSED by the following vote.

Yes: 5 - Christianson, Eisenbeisz, Knox, Mosher, and Nelson

No: 2 - Wein, and Paxton

L ORD 20-33 Amending Title 4 "Revenue and Finance" of the Sitka General Code by revising Chapter 4.09 "Sales Tax" relating to exemption certificate

Nelson explained that this cleared up the code for businesses to get resale exemptions as long as they were current with sales tax. Christianson stated that the vendors were asking for this.

A motion was made by Christianson that this ordinance be APPROVED on FIRST READING. The motion PASSED by the following vote.

Yes: 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

Additional New Business Items

M 20-116 Consideration and award of the request for proposals submitted for the available funds in the Fisheries Enhancement Fund

Lisa Busch spoke to the proposal submitted by Sitka Sound Science Center. Linda Behnken spoke to the Alaska Longline Fisherman's Association. Amy Doherty gave an overview of the Alaska Trollers Association proposal.

Speaking from the public, Matt Donohoe and Jim Moore spoke in support of the Alaska Trollers Association proposal.

Nelson pointed out from the memo that not all entities included all documents, however it stated *should* not *shall*. She was in support of all applicants but not of giving more than requested. Paxton thought to double the amount for Alaska Trollers Association. Wein felt that the portions should be what the organizations asked for. Knox wondered why there was an increase above what an entity was requesting. Christianson relayed the circumstances that the entity wasn't aware of their situation prior to the application date.

A motion was made by Mosher to AMEND the award amounts of \$20,000 to Sitka Sound Science Center, award \$8,000 to Alaska Longline Fisherman's Association, and award \$10,000 to Alaska Trollers Association. The amendment FAILED by the following vote.

Yes: 3 - Paxton, Christianson, and Mosher

No: 4 - Eisenbeisz, Wein, Nelson, and Knox

Eisenbeisz noted the importance of the Alaska Trollers Association funding. He was in support of following the advertised requested funding. Knox was not in support of utilizing funds for lobbying and felt that this program needed further developed definitions.

A motion was made by Wein to award \$23,000 to Sitka Sound Science Center, award \$10,000 to Alaska Longline Fisherman's Association, and award \$5,000 to Alaska Trollers Association. The motion PASSED by the following vote.

Yes: 6 - Christianson, Eisenbeisz, Wein, Paxton, Mosher, and Nelson

No: 1 - Knox

N RES 20-20

Authorizing a 50/50 matching grant application to the Office of Justice Program - Bulletproof Vest Partnership

Police Chief Robert Baty told of the benefits of bulletproof vests.

A motion was made by Wein that this resolution be APPROVED on FIRST AND FINAL READING. The motion PASSED by the following vote.

Yes: 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

O RES 20-21

Authorizing the Municipal Administrator to apply for and execute a grant with the Alaska Sustainable Salmon Fund for \$125,000 to support the Peterson Storm Sewer Rehabilitation Project

Public Works Director Michael Harmon spoke to the project to replace the culvert to allow fish passage as required when culverts were replaced, the increased size, maintenance, other grants secured, and ownership.

Wein appreciated the work to secure grant funding. Knox commented on concerns of the lifespan of the culverts and wondered if there was other obtainable funding.

A motion was made by Nelson that this resolution be APPROVED on FIRST AND FINAL READING. The motion PASSED by the following vote.

Yes: 7 - Christianson, Eisenbeisz, Knox, Wein, Paxton, Mosher, and Nelson

XIII. PERSONS TO BE HEARD:

George Paul told of recent events and urged the Assembly and Administrator to give strong endorsements to the Police Department. He stressed the importance of emergency assistance.

XIV. EXECUTIVE SESSION

None.

XV. ADJOURNMENT

A motion was made by Mosher to ADJOURN. Hearing no objections, the meeting ADJOURNED at 8:47 p.m.

ATTEST: _____
Melissa Henshaw, CMC
Deputy Clerk



CITY AND BOROUGH OF SITKA

Legislation Details

File #: 20-124 Version: 1 Name:

Type: Item Status: AGENDA READY

File created: 6/17/2020 In control: City and Borough Assembly

On agenda: 6/23/2020 Final action:

Title: Approve a new liquor license application and premises diagram application for Harbor Mountain Brewing Company at 1209 A Sawmill Creek Road

Sponsors:

Indexes:

Code sections:

Attachments: [01 Motion and Memos](#)
[02 AMCO Documents](#)

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 a new liquor license application and premises diagram application for Harbor Mountain Brewing Company at 1209 A Sawmill Creek Road and forward this approval to the Alcoholic Beverage Control Board without objection.



City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

MEMORANDUM

To: Mayor Paxton and Assembly Members

Thru: John Leach, Municipal Administrator 

From: Sara Peterson, Municipal Clerk

Date: June 17, 2020

Subject: Approve new liquor license application and premises diagram application for Harbor Mountain Brewing Company

Our office has received notification of the following liquor license related applications for Harbor Mountain Brewing Company:

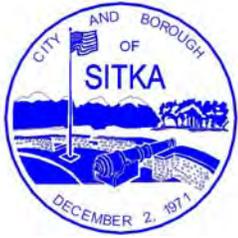
New License and Premises Diagram

Lic #: 5913
DBA: Harbor Mountain Brewing Company
License Type: Brewery
Licensee: Harbor Mountain Brewing Company, LLC
Premises Address: 1209 A Sawmill Creek Road

A memo was circulated to the various departments who may have a reason to protest these requests. No departmental objections were received.

Recommendation:

Approve the new liquor license application and premises diagram application for Harbor Mountain Brewing Company at 1209 A Sawmill Creek Road and forward this approval to the Alcoholic Beverage Control Board without objection.



City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

MEMORANDUM

To: Utility Billing Clerk – Diana
Collections - Carolyn
Municipal Billings – Lindsey
Sales Tax/Property Tax - Justin
Fire Department
Police Department
Building Official(s)

From: Sara Peterson, Municipal Clerk

Date: June 9, 2020

Subject: Harbor Mountain Brewing Company – new liquor license application

The Municipal Clerk's Office has been notified by the Alcohol and Marijuana Control Office of the following application submitted by:

Lic #: 5913
DBA: Harbor Mountain Brewing Company
License Type: Brewery
Licensee: Harbor Mountain Brewing Company, LLC
Premises Address: 1209 A Sawmill Creek Road

Please notify no later than **noon on Monday, June 15** of any reason to protest this request. This request is scheduled to go before the Assembly on June 23.

Thank you.



June 2, 2020

City and Borough of Sitka

Attn: Borough Clerk

Via Email: sara.peterson@cityofsitka.org, melissa.henshaw@cityofsitka.org

License Type:	Brewery	License Number:	5913
Licensee:	Harbor Mountain Brewing Company, LLC		
Doing Business As:	Harbor Mountain Brewing Company		
Premises Address:	1209 A Sawmill Creek Road, Sitka		

New Application

Transfer of Ownership Application

Transfer of Location Application

Transfer of Controlling Interest Application

We have received a completed application for the above listed license (see attached application documents) within your jurisdiction. This is the notice required under AS 04.11.480.

A local governing body may protest the approval of an application(s) pursuant to AS 04.11.480 by furnishing the director **and** the applicant with a clear and concise written statement of reasons for the protest within 60 days of receipt of this notice, and by allowing the applicant a reasonable opportunity to defend the application before a meeting of the local governing body, as required by 3 AAC 304.145(d). If a protest is filed, the board will deny the application unless the board finds that the protest is arbitrary, capricious, and unreasonable. To protest the application referenced above, please submit your protest within 60 days and show proof of service upon the applicant.

AS 04.11.491 – AS 04.11.509 provide that the board will deny a license application if the board finds that the license is prohibited under as a result of an election conducted under AS 04.11.507.

AS 04.11.420 provides that the board will not issue a license when a local governing body protests an application on the grounds that the applicant's proposed licensed premises are located in a place within the local government where a local zoning ordinance prohibits the alcohol establishment, unless the local government has approved a variance from the local ordinance.

Sincerely,

Glen Klinkhart, Interim Director
amco.localgovernmentonly@alaska.gov

Attached: AB-00,AB-02, and AB-03 if applicable



Alaska Alcoholic Beverage Control Board

Form AB-00: New License Application

What is this form?

This new license application form is required for all individuals or entities seeking to apply for a new liquor license. Applicants should review Title 04 of Alaska Statutes and Chapter 304 of the Alaska Administrative Code. All fields of this form must be completed, per AS 04.11.260 and 3 AAC 304.105.

This form must be completed and submitted to AMCO's main office, along with all other required forms and documents, before any license application will be considered complete.

Section 1 – Establishment and Contact Information

Enter information for the business seeking to be licensed.

Licensee:	Harbor Mountain Brewing Company, LLC				
License Type:	Brewery	Statutory Reference:	AS 04.11.130		
Doing Business As:	Harbor Mountain Brewing Company, LLC				
Premises Address:	1209 A Sawmill Creek Road				
City:	Sitka	State:	Alaska	ZIP:	99835
Local Governing Body:	City and Borough of Sitka				
Community Council:	None				

Mailing Address:	1209 A Sawmill Creek Road				
City:	Sitka	State:	AK	ZIP:	99835

Designated Licensee:	Zachary Anderson				
Contact Phone:	971-241-6026	Business Phone:	907-308-7339		
Contact Email:	z.and3rson@gmail.com				

Seasonal License? Yes No If "Yes", write your six-month operating period: _____

OFFICE USE ONLY				
Complete Date:		License Years:		License #: 5913
Board Meeting Date:		Transaction #:	1272178	
Issue Date:		BRE:		



Alaska Alcoholic Beverage Control Board

Form AB-00: New License Application

Section 2 – Premises Information

Premises to be licensed is:

- an existing facility a new building a proposed building

The next two questions must be completed by beverage dispensary (including tourism) and package store applicants only:

What is the distance of the shortest pedestrian route from the public entrance of the building of your proposed premises to the outer boundaries of the nearest school grounds? Include the unit of measurement in your answer.

What is the distance of the shortest pedestrian route from the public entrance of the building of your proposed premises to the public entrance of the nearest church building? Include the unit of measurement in your answer.

Section 3 – Sole Proprietor Ownership Information

This section must be completed by any sole proprietor who is applying for a license. Entities should skip to Section 4.

If more space is needed, please attach a separate sheet with the required information.

The following information must be completed for each licensee and each affiliate (spouse).

This individual is an: applicant affiliate

Name:				
Address:				
City:	State:	ZIP:		

This individual is an: applicant affiliate

Name:				
Address:				
City:	State:	ZIP:		



Alaska Alcoholic Beverage Control Board

Form AB-00: New License Application

Section 4 – Entity Ownership Information

This section must be completed by any entity, including a corporation, limited liability company (LLC), partnership, or limited partnership, that is applying for a license. Sole proprietors should skip to Section 5.

If more space is needed, please attach a separate sheet with the required information.

- If the applicant is a corporation, the following information must be completed for each *stockholder who owns 10% or more* of the stock in the corporation, and for each *president, vice-president, secretary, and managing officer*.
- If the applicant is a limited liability organization, the following information must be completed for each *member with an ownership interest of 10% or more*, and for each *manager*.
- If the applicant is a partnership, including a limited partnership, the following information must be completed for each *partner with an interest of 10% or more*, and for each *general partner*.

Entity Official:	Baranof Investments, LLC				
Title(s):	Member	Phone:	907-747-3142	% Owned:	25
Address:	110 Jarvis Street				
City:	Sitka	State:	AK	ZIP:	99835

Entity Official:	Gordon Kenneth Helem				
Title(s):	Member	Phone:	907-738-1016	% Owned:	25
Address:	1314 Sawmill Creek Road				
City:	Sitka	State:	AK	ZIP:	99835

Entity Official:	Zach Anderson				
Title(s):	Member	Phone:	971-241-6026	% Owned:	25
Address:	101 Mary's Court				
City:	Sitka	State:	AK	ZIP:	99835

Entity Official:	Sitkoh Investments				
Title(s):	Member	Phone:	907-209-1187	% Owned:	25
Address:	9846 Homestead Trail				
City:	Anchorage	State:	AK	ZIP:	99507



Alaska Alcoholic Beverage Control Board

Form AB-00: New License Application

Section 4 – Entity Ownership Information

This section must be completed by any **entity**, including a corporation, limited liability company (LLC), partnership, or limited partnership, that is applying for a license. Sole proprietors should skip to Section 5.

If more space is needed, please attach a separate sheet with the required information.

- If the applicant is a **corporation**, the following information must be completed for each **stockholder who owns 10% or more** of the stock in the corporation, and for each **president, vice-president, secretary, and managing officer**.
- If the applicant is a **limited liability organization**, the following information must be completed for each **member with an ownership interest of 10% or more**, and for each **manager**.
- If the applicant is a **partnership**, including a **limited partnership**, the following information must be completed for each **partner with an interest of 10% or more**, and for each **general partner**.

Entity Official:	Gary Smith				
Title(s):	Affiliate	Phone:	907-747-3142	% Owned:	
Address:	110 Jarvis Street				
City:	Sitka	State:	AK	ZIP:	99835

Entity Official:	Casey Campbell				
Title(s):	Affiliate	Phone:	907-209-1187	% Owned:	
Address:	9846 Homestead Trail				
City:	Anchorage	State:	AK	ZIP:	99507

Entity Official:					
Title(s):		Phone:		% Owned:	
Address:					
City:		State:		ZIP:	

Entity Official:					
Title(s):		Phone:		% Owned:	
Address:					
City:		State:		ZIP:	



Alaska Alcoholic Beverage Control Board

Form AB-00: New License Application

This subsection must be completed by any applicant that is a corporation or LLC. Corporations and LLCs are required to be in good standing with the Alaska Division of Corporations (DOC) and have a registered agent who is an individual resident of the state of Alaska.

DOC Entity #:	10128560	AK Formed Date:	03/26/2020	Home State:	Alaska
Registered Agent:	Gary Smith		Agent's Phone:	907-752-6005	
Agent's Mailing Address:	110 Jarvis Street				
City:	Sitka	State:	AK	ZIP:	99835

Residency of Agent: Yes No

Is your corporation or LLC's registered agent an individual resident of the state of Alaska?

Section 5 - Other Licenses

Ownership and financial interest in other alcoholic beverage businesses: Yes No

Does any representative or owner named in this application have any direct or indirect financial interest in any other alcoholic beverage business that does business in or is licensed in Alaska?

If "Yes", disclose which individual(s) has the financial interest, what the type of business is, and if licensed in Alaska, which license number(s) and license type(s):

Section 6 - Authorization

Communication with AMCO staff: Yes No

Does any person other than a licensee named in this application have authority to discuss this license with AMCO staff?

If "Yes", disclose the name of the individual and the reason for this authorization:



Alaska Alcoholic Beverage Control Board

Form AB-00: New License Application

Alcohol and Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
alcohol.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

Section 7 – Certifications

Read each line below, and then sign your initials in the box to the right of each statement:

Initials

I certify that all proposed licensees (as defined in AS 04.11.260) and affiliates have been listed on this application.

ZA

I certify that all proposed licensees have been listed with the Division of Corporations.

ZA

I certify that I understand that providing a false statement on this form or any other form provided by AMCO is grounds for rejection or denial of this application or revocation of any license issued.

ZA

I certify that all licensees, agents, and employees who sell or serve alcoholic beverages or check the identification of a patron will complete an approved alcohol server education course, if required by AS 04.21.025, and, while selling or serving alcoholic beverages, will carry or have available to show a current course card or a photocopy of the card certifying completion of approved alcohol server education course, if required by 3 AAC 304.465.

ZA

I agree to provide all information required by the Alcoholic Beverage Control Board in support of this application.

ZA

As an applicant for a liquor license, I declare under penalty of perjury that I have read and am familiar with AS 04 and 3 AAC 304, and that this application, including all accompanying schedules and statements, is true, correct, and complete.

Zach Anderson
Signature of licensee

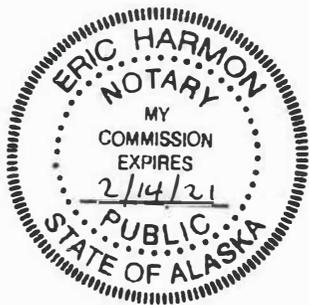
ZACH ANDERSON
Printed name of licensee

Eric Harmon
Signature of Notary Public

Notary Public in and for the State of Alaska

My commission expires: 2/14/21

Subscribed and sworn to before me this 10 day of April, 2020.





Alaska Alcoholic Beverage Control Board Form AB-02: Premises Diagram

What is this form?

A detailed diagram of the proposed licensed premises is required for all liquor license applications, per AS 04.11.260 and 3 AAC 304.185. Your diagram must include dimensions and must show all entrances and boundaries of the premises, walls, bars, fixtures, and areas of storage, service, consumption, and manufacturing. If your proposed premises is located within a building or building complex that contains multiple businesses and/or tenants, please provide an additional page that clearly shows the location of your proposed premises within the building or building complex, along with the addresses and/or suite numbers of the other businesses and/or tenants within the building or building complex.

The second page of this form is not required. Blueprints, CAD drawings, or other clearly drawn and marked diagrams may be submitted in lieu of the second page of this form. The first page must still be completed, attached to, and submitted with any supplemental diagrams. An AMCO employee may require you to complete the second page of this form if additional documentation for your premises diagram is needed.

This form must be completed and submitted to AMCO's main office before any license application will be considered complete.

Yes No

I have attached blueprints, CAD drawings, or other supporting documents in addition to, or in lieu of, the second page of this form.



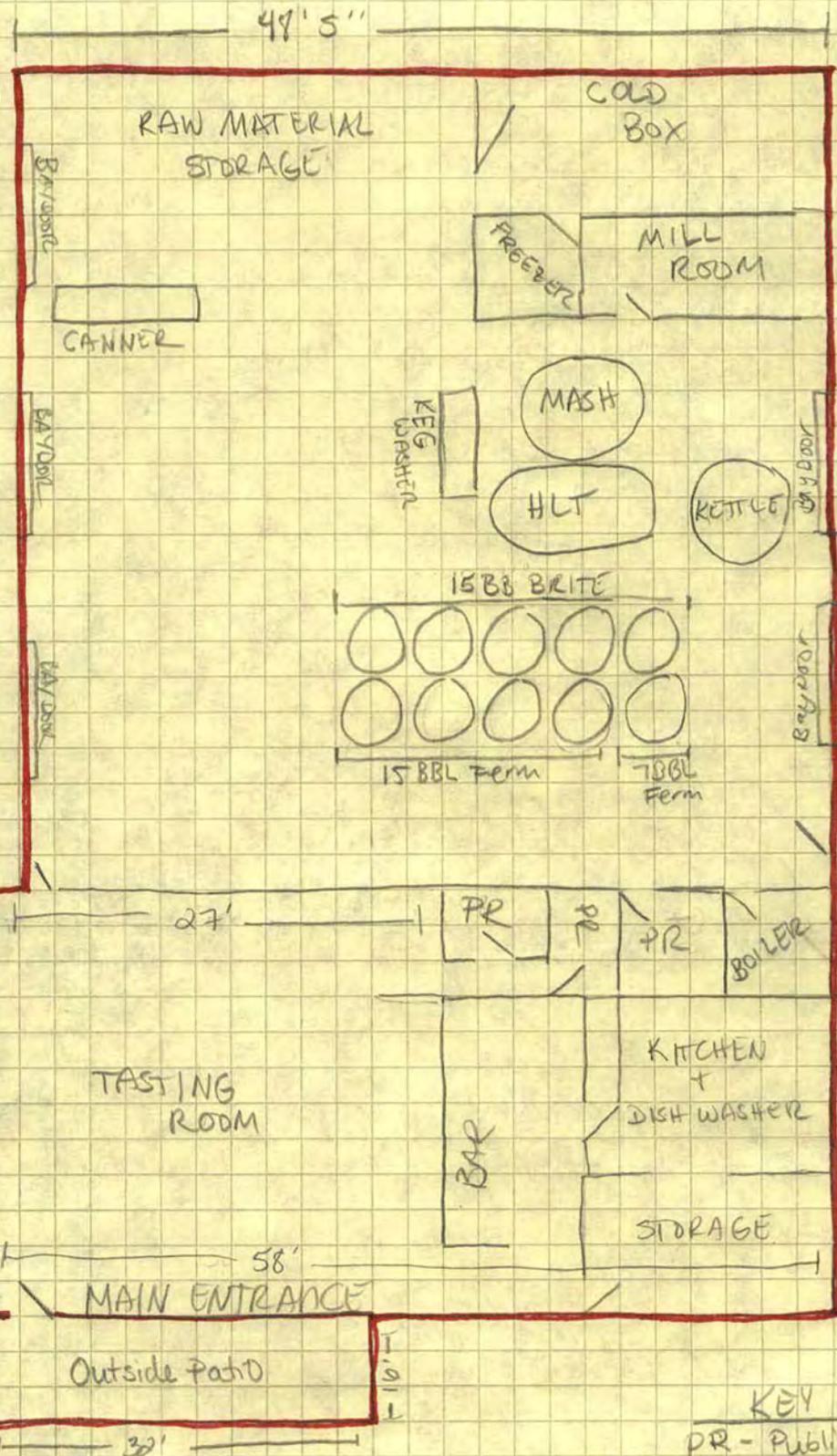
Section 1 – Establishment Information

Enter information for the business seeking to be licensed, as identified on the license application.

Licensee:	Harbor Mountain Brewing Company, LLC	License Number:	5913
License Type:	Brewery		
Doing Business As:	Harbor Mountain Brewing Company, LLC		
Premises Address:	1209 A Sawmill Creek Road		
City:	Sitka	State:	AK
		ZIP:	99835

scale

5,644 sq. ft. inside building
w/ parking, patio, storage
11,640 sq. feet



PARKING

NON-ALCOHOLIC STORAGE

KEY

PR - Public Restroom
AMCOHLT - Hot liquor tank

APR 22 2020

Cascade Fuel Station

HALIBUT POINT ROAD

The outdoor patio will consist of a permanent stained wood fencing around the area that reaches 4' in height. The door to the patio will only allow patrons to exit and enter the patio, not the brewery. Signs will be placed accordingly, stating "no alcohol beyond the fenced area." Our employees will have surveillance of the area from four windows that give complete view from the bar/tasting room, plus a surveillance camera on the patio which employees will also have access. We will also implement our employees to let customers know there is no alcohol outside of the patio when we serve. Additional signage regarding zero alcohol beyond the patio will be placed around the door leading to the patio.



Zachary Anderson

Manager, Head Brewer, Mebmer

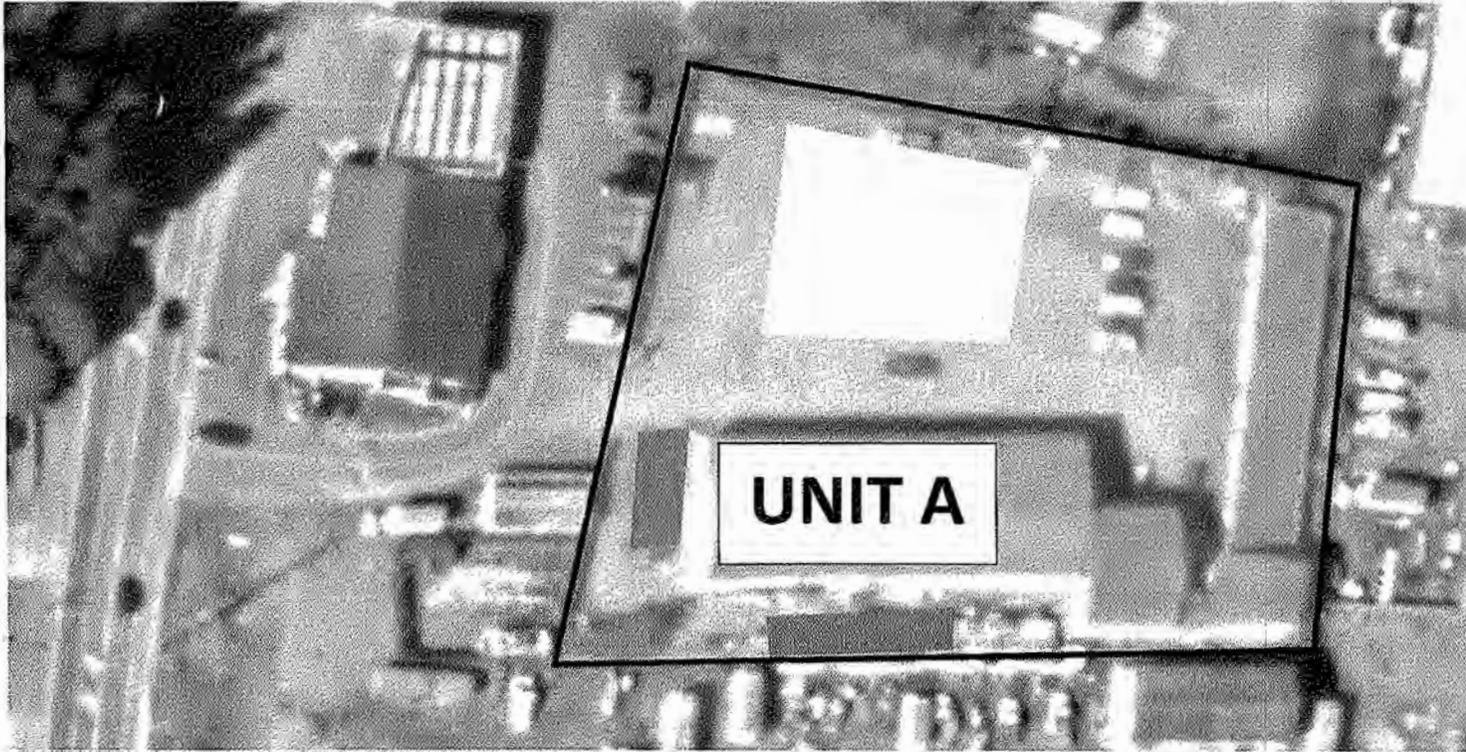
The remainder of the property, in which Harbor Mountain Brewing Company will be located, and all over buildings on property are owned and operated by Triton Properties.

Triton Properties
1209 B Sawmill Creek Road
Sitka, AK 99835

TRITON PROPERTIES LLC

1209 SAWMILL CREEK ROAD

Sitka, AK 99835



Black = Property Line

Yellow = Brewery Parking Area, Approximately 100' x 100' or 10,000 square feet

Red = Brewery Deck Area, Approximately 17' x 40' or 680 square feet

Blue = Brewery Cooperage Storage Area, Approximately 12' x 80' or 960 square feet

APPENDIX A

Handwritten signature or initials

TRITON PROPERTIES LLC
1209 SAWMILL CREEK ROAD
Sitka, AK 99835



Bright **YELLOW** areas must always stay open for tenant traffic and deliveries.

APPENDIX B

CRS/MLK



CITY AND BOROUGH OF SITKA

Legislation Details

File #: 20-125 Version: 1 Name:

Type: Item Status: AGENDA READY

File created: 6/17/2020 In control: City and Borough Assembly

On agenda: 6/23/2020 Final action:

Title: Approve an application for the renewal of a retail marijuana store license for Anna M. Cleaver dba Weed Dudes at 1321 Sawmill Creek Road Suite J & K

Sponsors:

Indexes:

Code sections:

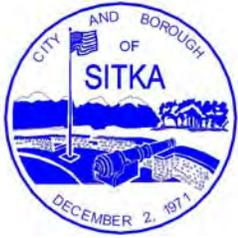
Attachments: [Motion and Memos](#)
[Renewal - LG Notice - Retail Marijuana Store - Weed Dudes #10220](#)

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 a retail marijuana store license renewal application for Anna M. Cleaver dba Weed dudes at 1321 Sawmill Creek Road Suite J & K and forward this approval to the Alcoholic Beverage Control Board without objection.



City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

MEMORANDUM

To: Mayor Paxton and Assembly Members

Thru: John Leach, Municipal Administrator 

From: Sara Peterson, Municipal Clerk

Date: June 17, 2020

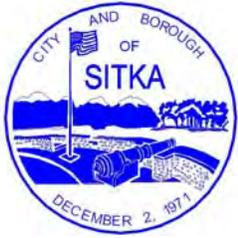
Subject: Approve Retail Marijuana Store License Renewal – Weed Dudes

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 & K; 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 an application for the renewal of a retail marijuana store license for Anna M. Cleaver dba Weed Dudes at 1321 Sawmill Creek Road Suite J & K and forward this approval to the Alcohol and Marijuana Control Office without objection.



City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

Memorandum

To: Planning Department
Collections - Carolyn
Municipal Billings – Lindsey
Sales Tax/Property Tax – Justin
Utility Billing Clerk – Diana
Public Works Department – Shilo
Fire Department
Police Department
Electric Department
Building Official

From: Sara Peterson, Municipal Clerk

Date: June 9, 2020

Subject: Renewal Marijuana Retail Store – Weed Dudes

The Municipal Clerk's Office has been notified by the Alcohol and Marijuana Control Office of a renewal for a retail marijuana store 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 and #K
Designated Licensee: Anna M Cleaver

Please notify me **no later than noon on Monday, June 15** of any reason to protest this request. This license renewal is scheduled to go before the Assembly on June 23.

Thank you.



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

**Department of Commerce, Community,
and Economic Development**

ALCOHOL & MARIJUANA CONTROL OFFICE
550 West 7th Avenue, Suite 1600
Anchorage, AK 99501
Main: 907.269.0350

June 3, 2020

City & Borough of Sitka
Attn: City & Borough of Sitka
Via Email: sara.peterson@cityofsitka.org
melissa.henshaw@cityofsitka.org

License Number:	10220
License Type:	Retail Marijuana Store
Licensee:	ANNA M CLEAVER
Doing Business As:	WEED DUDES
Physical Address:	1321 Sawmill Creek Road Suite #J & K Sitka, AK 99835 - 9645
Designated Licensee:	ANNA M CLEAVER
Phone Number:	907-738-6423
Email Address:	michelle@weeddudessitka.com

License Renewal Application **Endorsement Renewal Application**

AMCO has received a complete renewal application and/or endorsement renewal application for a marijuana establishment within your jurisdiction. This notice is required under 3 AAC 306.035(c)(2). Application documents will be sent to you separately via ZendTo.

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. If the protest is a “conditional protest” as defined in 3 AAC 306.060(d)(2) and the application otherwise meets all the criteria set forth by the regulations, the Marijuana Control Board may approve the license renewal, but require the applicant to show to the board’s satisfaction that the requirements of the local government have been met before the director issues the license.

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.

Sincerely,

A handwritten signature in black ink, appearing to read "Glen Klinkhart". The signature is fluid and cursive, with the first name "Glen" being more prominent than the last name "Klinkhart".

Glen Klinkhart, Interim Director

amco.localgovernmentonly@alaska.gov



Alaska Marijuana Control Board

Form MJ-20: Renewal Application Certifications

Alcohol and Marijuana Control Office
550 W 7th 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 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 Store		
Doing Business As:	Weed Dudes		
Premises Address:	1321 Sawmill Creek Road #J + #K		
City:	Sitka	State:	Alaska
		ZIP:	99835

Section 2 – Individual Information

Enter information for the individual licensee who is completing this form.

Name:	Anna Michelle Cleaver
Title:	sole proprietor

Section 3 – Violations & Charges

Read each line below, and then sign your initials in the box to the right of any applicable statements:

I certify that I have **not** been convicted of any criminal charge in the previous two calendar years.

 AMC

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.

 AMC

I certify that a notice of violation has **not** been issued to this license between July 1, 2019 and June 30, 2020.

 AMC

Sign your initials to the following statement only if you are unable to certify one or more of the above statements:

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).



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 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.

AMC

I certify that I meet the residency requirement under AS 43.23 or I have submitted a residency exception affidavit (MJ-20a) along with this application.

AMC

I certify that this establishment complies with any applicable health, fire, safety, or tax statute, ordinance, regulation, or other law in the state.

AMC

I certify that the license is operated in accordance with the operating plan currently approved by the Marijuana Control Board.

AMC

I certify that I am operating in compliance with the Alaska Department of Labor and Workforce Development's laws and requirements pertaining to employees.

AMC

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.

AMC

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.

AMC

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



Daisy M. Arce
Notary Public in and for the State of Alaska

Anna Michelle Cleaver
Printed name of licensee

My commission expires: 29 MARCH 2023

Subscribed and sworn to before me this 5TH day of MAY, 2020.

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 & K
Sitka, AK 99835-9645
UNITED STATES

Licensee #1

Type: Individual

Name: ANNA M CLEAVER

[REDACTED]

[REDACTED]

Phone Number: 907-738-6423

Email Address: michelle@weeddudessitka.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.

COMMERICAL LEASE AGREEMENT

Eagle Bay Inn LLC

1321 Sawmill Creek Road Suite C

Sitka, Alaska 99835

This lease is made this 1st day of January 2019 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 and valuable consideration, the parties hereby agree as follows:

Eagle Bay Inn LLC leases to Anna Michelle Cleaver, Weed Dude rents from the Landlord the following described premises: Bays J, J2, & K located at 1321 Sawmill Creek Road of the Sitka Business Plaza. Eagle Bay Inn LLC is aware this is for a Marijuana Business.

The terms of this lease shall be for three years, commencing 1/01/2019 and ending 12/31/2021.

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.

Anna Michelle Cleaver, Weed Dudes shall pay to Eagle Bay Inn LLC as rent \$45,600.00 per year in equal installments of \$3,800.00. 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 at all times to the approval of Eagle Bay Inn LLC.

Anna Michelle Cleaver, Weed Dudes agree at their own expense to furnish all utilities and heating expense.

Anna Michelle Cleaver, Weed Dudes shall purchase at their own expense liability insurance in the amount of one million dollars, or have it in the business insurance policy, for the premises and shall provide a copy to the landlord 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 removing vehicles as needed.

Anna Michelle Cleaver, Weed Dudes agree that they will not permit or engage in any activity that will affect and increase in the rate of insurance for the building or commit any nuisance thereon.

At the end of the term of this lease, Anna Michelle Cleaver, Weed Dudes shall have the right to renew or to surrender and deliver the premise in the same condition (subject to any additions, alterations, or improvements, if any) as presently exists, reasonable wear and tear excluded.

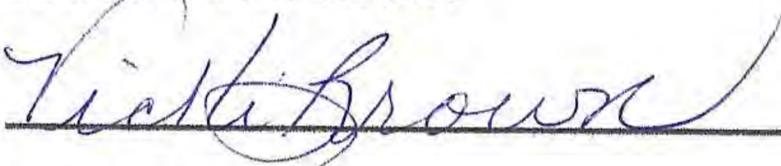
Upon default in any term or condition of this lease, Eagle Bay Inn LLC shall have the right to undertake any or all other remedies permitted by law.

This lease shall be binding upon and insure the benefit of the parties, their heirs, successors and assigns.

Signed this 1st day of January 2019



Anna Michelle Cleaver



Vicki Brown



CITY AND BOROUGH OF SITKA

Legislation Details

File #: RES 20-22 Version: 1 Name:
Type: Resolution Status: AGENDA READY
File created: 6/17/2020 In control: City and Borough Assembly
On agenda: 6/23/2020 Final action:
Title: Setting the millage rates for the fiscal year July 1, 2020 through June 30, 2021
Sponsors:
Indexes:
Code sections:
Attachments: [Motion Memo and Res 2020-22](#)

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 Resolution 2020-22 on first and final reading setting the millage rates for the fiscal year July 1, 2020 through June 30, 2021.



City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

MEMORANDUM

To: Mayor Paxton and Assembly Members
Thru: John Leach, Municipal Administrator 
From: Larry Reeder, Assessing Director
Date: June 23, 2020
Subject: Certification of Assessment Rolls as of January 1, 2020

I have completed the certification of the 2020 assessment rolls for the City and Borough of Sitka. The real property roll includes taxable land and building improvements minus the value of the Senior/Veteran exempted properties. The personal property roll includes equipment, supplies, float houses, business personal property and similar items. The total 2020 assessment of taxable property is declared as:

Real Property: \$1,126,437,400

Personal Property: \$ 52,261,990

Total Assessed Value of Taxable Property: \$1,178,699,390

There is an overall increase in assessed values of 0.006%, mostly due to the 2019 Real Property revaluation of land and improvements.

CITY AND BOROUGH OF SITKA

RESOLUTION NO. 2020-22

**A RESOLUTION OF THE CITY AND BOROUGH OF SITKA
SETTING THE MILLAGE RATES FOR THE FISCAL YEAR JULY 1, 2020
THROUGH JUNE 30, 2021**

WHEREAS, the Assessor has completed the final assessment records and the total assessed value of all real and personal property within the City and Borough of Sitka as of January 1, 2020, is **\$1,178,699,390**; and

WHEREAS, Sitka General Code 4.12.110 states that the Assembly shall fix the rate of tax levy and designate the number of mills upon each dollar of assessed taxable real and personal property.

THEREFORE, BE IT RESOLVED that the Assembly of the City and Borough of Sitka, Alaska by this resolution hereby adopts and levies the following millage rate upon each dollar of assessed taxable real and personal property for the fiscal year July 1, 2020, through June 30, 2021:

GENERAL PURPOSES.....	2.000 mills
SCHOOLS.....	4.000 mills
TOTAL.....	6.000 mills

BE IT FURTHER RESOLVED, all property taxes shall become due sixty days after the billing date and if not paid by the due date are delinquent.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska on the 23rd day of June, 2020.

Gary L. Paxton, Mayor

ATTEST:

Melissa Henshaw, CMC
Acting Municipal Clerk

1st and final reading 6/23/20

Sponsor: Administrator



CITY AND BOROUGH OF SITKA

Legislation Details

File #: 20-126 Version: 1 Name:
Type: Item Status: AGENDA READY
File created: 6/17/2020 In control: City and Borough Assembly
On agenda: 6/23/2020 Final action:
Title: Appoint Jeff Budd to an unexpired term on the Library Commission
Sponsors:
Indexes:
Code sections:
Attachments: [Motion and application](#)

Date	Ver.	Action By	Action	Result
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POSSIBLE MOTION

I MOVE TO appoint Jeff Budd to an unexpired term on the Library Commission.



Application for Appointment to Boards, Committees, and Commissions City and Borough of Sitka

Board/Commission/Committee: Library Commission

Name: Jeff Budd

Preferred Phone: [REDACTED]

Address: [REDACTED]

Alternate Phone: _____

Email Address: [REDACTED]

Fax Number: _____

Length of Residence in Sitka: 26 years
____ No

Registered to vote in Sitka? ___ Yes

Employer: Self employed – Tourism

Organizations you belong to or participate in: Sitka Rotary Club, Sitka Monthly Grind

Explain your main reason for applying: I am a library fan; I use it probably weekly for myself and when my granddaughter was living here. Libraries are for everybody. Anyone who wants to learn may use the library. It is one of the few places where you will meet almost everyone who lives in the community and it is a welcoming place. Libraries are part of the economic factor of a community, providing information, research, and a place to meet. While living in Ketchikan I was on the library board and a dozen years ago I had the privilege of helping Maite as the teen library staff person. I like to read!

What background, experience or credentials will you bring to the board, commission, or committee membership? I have been on a variety of local and state wide boards. I believe in the mission. "The mission of Sitka Public Library is to provide a collection of informational, cultural, recreational, educational, and local historical resources to meet the evolving library needs of its patrons and to promote reading as an essential element of an informed citizenry in a democracy."

Please disclose any potential conflicts of interest that may arise from your appointment. These may include but are not limited to:

- A substantial financial interest of \$1000 annually that could be influenced by your appointment.
- An immediate family member employed within the scope of this appointment.

Please attach a letter of interest, outline, or resume which includes your education, work, and volunteer experience that will enhance your membership.

→ (To be considered, your application must be complete AND be accompanied by one of the above supporting documents.)

Date: 15 June 2020

Signature: Jeff Budd

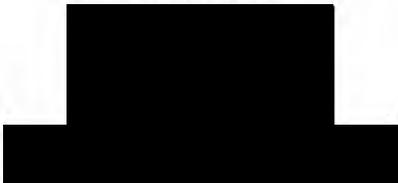
Your complete application and resume should be returned to the Municipal Clerk's Office by noon on the Wednesday prior to an advertised Assembly meeting.

Please note: all information submitted will be made public and published online. Appointments are normally made during open session of an Assembly meeting, however, Assembly members may vote to discuss applicant(s) in closed executive session. In this case, do you wish to be present when your application is discussed? ___ Yes _x_ No

Return to:

Melissa Henshaw, Deputy Clerk/Records Specialist, 100 Lincoln Street
Fax: 907-747-7403 Email: melissa.henshaw@cityofsitka.org

Jeff Budd



To: City of Sitka

Topic: Letter of Interest for Sitka Public Library Commission membership

Date: 15 Jun 2020

Dear City of Sitka,

I am applying for membership on the City of Sitka Library Commission. I am interested in participating with this group as I am strong believer in what a good public library brings to a community. In my experience the Sitka Public Library is an excellent library. My interactions with the staff and public over the past twenty-six years have been nothing but positive. I use the library for research for work and pleasure, to meet other community members, and recently to introduce my granddaughter to books and the joy of reading.

I feel qualified to be on this commission as I have a variety of experiences, as seen on my resume with other boards and commissions. I worked for twenty-five years with youth and adults in the areas of education, prevention, and treatment of drug and alcohol abuse (not seen on my brief resume). I was a part time staff for the Kettleon Library several years ago as an aide to the Youth Librarian, and while living in Ketchikan I was on their library board.

Thank you for the opportunity to apply for this position. My contact information is above.

Thank you.

Sincerely,



Jeff Budd

JEFF BUDD



Objective: Membership on the City of Sitka Library Commission

Professional Employment History:

Jan 2019 – Present University of Alaska, Sitka campus, College to Career Coordinator. My duties include: Career adviser, outreach, programs, plan and develop College to Career Bridge program for the UAS Title III grant.

2017 – Present Owner/operator of Sitka Checkered Tours. Provide one to four passengers with a tour of Sitka in a 1973 classic Checker Marathon car to include: Native history, Natural history, politics, Russian and America history, and why Sitka is the Paris of Alaska.

2016 – 2018 Project Coordinator for the 150th Sitka Alaska Sesquicentennial Commemoration.

Research different programs; build a calendar of events, schedule speakers, and involve the community in the events.

2014 Present - Contract Group Leader (guide) for Road Scholar tours.

Provide guide services to passengers who are served by Road Scholar. Kayak, hike, presentations, and customer service.

2010 – July 2014 Executive Director Greater Sitka Arts Council Sitka, AK

Coordinate and develop the annual Sitka Arti Gras Music & Arts Festival to include the annual Wearable Art Show, Ode to Sitka Art Show, Singer Song Writer event, and Annual Gallery Art Walk. Work to revitalize Sitka Community Theater. Grant development and writing, development of art scholarships for youth, coordinate the Annual Holiday Craft Fair, work with other arts and social service groups to coordinate the annual calendaring event, and represent the arts council in Sitka. Work to increase the understanding of arts in the community and the economic vitality it brings.

2007 – 2009 Staff Person

Kettleson Memorial Library, Teen Advisory Board Sitka, AK

Provide staff services to the Teen Advisory Board to include assistance with Teen Poetry Cafes, book themed events, and other reading, music and film activities.

2007 - 2010 Career Guide

Sitka, AK

Department of Labor, State of Alaska

Provide career exploration, apprenticeship and trades information, direct service to area high schools and remote schools to their students in the employment arena.

Education:

Master of Science: Juvenile Corrections, University of Oregon, Eugene, Oregon, 1976

Bachelor of Science: Recreation Leadership, Bowling Green State University, Bowling Green, Ohio, 1973

Awards:

1997 Barbara Bailey Prevention Award, Alaska Council on Prevention of Alcohol and Drug Abuse
1997 Outstanding Summer Youth Employment Program, Region Ten Review
1992 Bronze Leadership Award, National Junior Achievement
1992 Outstanding Youth Leader Award, Ketchikan Chamber of Commerce
1986 Outstanding Youth Program Award, United States Conference of Mayors Award, Youth Rights Commission, Eugene, Oregon

Affiliations:

2008 –2010 - Member Greater Sitka Arts Council, Board of Directors
2008 – 2014 - Member Sitka Summer Music Festival, Board of Directors
2008 – 2010 - Member Youth Advocates of Sitka, Board of Directors
2007 2019 - Member, State of Alaska Outdoor Recreation & Trails Advisory Board
1985 2015 - President, Junior Achievement Board of Directors, Ketchikan & Sitka, AK
1985 – present Member, Rotary International
1998 – 2005, 2009- -2012, 2019 to present - Member, State of Alaska Juvenile Justice Advisory Board
1997 -- 2002 Member, past chair, State of Alaska Adolescent Health Advisory Committee
1991 -- 1993 Member, Ketchikan City Council, elected official, Ketchikan, AK
1990 -- 1991 Member, Gateway Borough School District Board of Education, Ketchikan, AK
1978 -- 1985 President, City of Eugene, Youth Rights Commission, Eugene, OR

Military: United States Army, Honorable Discharge, 1968 -1970



LIBRARY COMMISSION

NAME	CONTACT NUMBERS	TERM STARTS	EXPIRES	CATEGORY
NICOLE FILIPEK PO Box 251	206-769-3685 nicolefilipek@gmail.com	2/14/17 3/10/20	2/14/20 3/10/23	Chair
DARRYL REHKOPF 210 Observatory Street	738-5629 darrylrehkopf@hotmail.com	8/22/17 5/14/19	4/12/19 5/14/22	Vice Chair
DANIEL GUNN 204 Marine Street	738-0738 danielforestgunn@gmail.com	1/23/18 1/8/19	1/12/19 1/8/22	Secretary
PAUL BAHNA 3001 Barker Street	747-7749 623-0945 bnahna@alaska.edu	7/24/18	6/13/20	Eidler/Litman's term
STEPHEN MORSE 314 Tilson Street	738-1664 stephen.morse30@gmail.com	4/24/18 2/26/19	1/26/19 2/26/22	
NALANI JAMES 135 Lillian Drive	808-778-9888 nalanijames5@gmail.com	3/10/20	8/27/22	
<i>SANDRA FONTAINE PO Box 2114</i>	<i>623-0444 thimbleberrysam@gmail.com</i>	<i>1/28/20</i>	<i>1/28/23</i>	<i>Resigned 3/22/20</i>
Thor Christianson 500 Lincoln Street A9	738-2491 assemblychristianson@cityofsitka.org			Assembly Liaison
Elizabeth O'Donnell				Emeritus Member
Alice Johnstone				Emeritus Member

7 Members from Public 3-year terms
 Established by Ordinance 72-50, Ord. 03-1730 added 2 more members
 First Wednesday of the Month, 6:00 p.m. at Harrigan Centennial Hall, 330 Harbor Drive

OATH OF OFFICE REQUIRED

Revised: June 10, 2020



CITY AND BOROUGH OF SITKA

Legislation Details

File #: ORD 20-32 Version: 1 Name:

Type: Ordinance Status: AGENDA READY

File created: 6/3/2020 In control: City and Borough Assembly

On agenda: 6/23/2020 Final action:

Title: Making supplemental appropriations for fiscal year 2020 (Secure Rural Schools Support)

Sponsors:

Indexes:

Code sections:

Attachments: [Motion Ord 2020-32](#)
[Ord 2020-32](#)
[Sitka School District Request](#)
[Memo from Municipal Administrator](#)

Date	Ver.	Action By	Action	Result
6/9/2020	1	City and Borough Assembly		

POSSIBLE MOTION

I MOVE TO approve Ordinance 2020-32 on second and final reading making supplemental appropriations for fiscal year 2020 (*Secure Rural Schools Support*).

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2020-32
AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA MAKING SUPPLEMENTAL
APPROPRIATIONS FOR FISCAL YEAR 2020
(Secure Rural Schools Support)

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 make a supplemental operating appropriations for FY2020.

4. ENACTMENT. In accordance with Section 11.10(a) of the Charter of the City and Borough of Sitka, Alaska, the Assembly hereby makes the following supplemental appropriation for the budget period beginning July 1, 2019 and ending June 30, 2020.

Table with 1 column and 4 rows. Row 1: FISCAL YEAR 2020 EXPENDITURE BUDGETS. Row 2: GENERAL FUND. Row 3: Other - School Support - Operations: Increase appropriations in the amount of \$229,035 from Secure Rural Schools for the Sitka School District.

5. EFFECTIVE DATE. This ordinance shall become effective on the day after the date of its passage.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska this 23rd Day of June, 2020.

ATTEST:

Gary L. Paxton, Mayor

Melissa Henshaw, CMC
Acting Municipal Clerk

1st reading 6/9/2020
2nd and final reading 6/23/2020

Sponsor: Administrator



May 28, 2020

City Administrator John Leach
City and Borough of Sitka
john.leach@cityofsitka.org

Dear Mr. Leach,

On behalf of the School Board, I am writing to request that half of the FY20 Secure Rural Schools funding be shared with the Sitka School District. The willingness of the City to share equally in the Secure Rural Schools funding over the years has been a key factor in allowing us to provide the best possible education we can every year to our students, families, and the community of Sitka. We don't normally make a request for Secure Rural Schools funding, and we are happy to do so if it would be helpful given the timing of the receipt of the funds.

Previously, we understood that half of the FY20 Secure Rural Schools funding would be used to support the City in funding the school district to the maximum amount allowable for instructional support in FY21. We have since learned that only half of the FY21 Secure Rural Schools funding was used to support the City's FY21 local contribution to the school district. Thus there are still FY20 Secure Rural School funds that might be available to be shared with the school district. Historically Secure Rural Schools funding is shared with the district in addition to the local contribution for instructional purposes, which has a maximum limit.

This year we engaged students, families, staff, and the community in a *Leave Your Print* challenge to gather input on the strategic direction that the school district should focus on for the next 3-5 years, and we garnered quite a bit of input in the process. Specifically, 319 voices were involved in our process and 186 ideas were submitted that were rated 3,673 times. During the voting phase of our challenge there were 10,297 votes cast to select the most important idea to move forward as our strategic plan. The top idea centered on providing more mental health support for our students and specifically to ensure that we had a full-time Counselor/Social Worker in every school. Since this time, we have been impacted by the COVID-19 pandemic that makes the need for mental health support for our students even more urgent.

During our FY21 Budget deliberations, every School Board Member expressed interest in funding two positions that surfaced as the highest unmet needs in the district, as they would fulfil the need to have a full-time Counselor/Social Worker in every school. I cannot speak for the School Board, but I can share that each member expressed concern for our students because we were not able to fund these two positions. If the Assembly decided to share half of the FY20 Secure Rural Schools funding with the district, the available funding would cover the cost for the district to fulfil a need that we see and is also supported by the community members who engaged in our *Leave Your Print* challenge. Thank you for your consideration of this request.

Respectfully submitted,

Dr. Mary Wegner
Superintendent



City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

MEMORANDUM

To: Mayor Paxton and Assembly Members

From: John Leach, Municipal Administrator

Date: June 4, 2020

Subject: FY20 Secure Rural Schools Funding

Issue:

The City and Borough of Sitka (CBS) has received \$458,071.35 in FY20 Secure Rural Schools (SRS) funding. The Sitka School District has requested that half of the funding received be distributed to the District.

Analysis:

The CBS did not anticipate or plan for any Federal SRS funding in FY20, so the CBS FY20 budget neither contains estimated revenue from SRS nor any appropriation to distribute any of the SRS funding to the SSD.

Per Federal law, SRS funding must be used either for public education or transportation (roads) (*Secure Rural Schools and Community Self-Determination Act of 2000, Public Law No: 106-393.*). SRS regulations do not require expenditure of SRS funds after receipt, but rather, within the fiscal year received. Applications for SRS require the CBS to specify what SRS funding received in the prior year was used for; four categories are listed (operation, maintenance, repair, construction). The FY20 application is attached.

In the process of approving the CBS FY2020 budget, the Assembly and staff discussed SRS funding and reviewed the process by which the Assembly must designate the amount of local funds to be made available for local education purposes. In compliance with AS 14.14.060 (c), the Assembly notified the Sitka School Board and SSD in writing of the amount of money to be made available from local sources for education, which did not include SSD (attached). The notification letter included this statement regarding SSD: "At this point we do not anticipate receiving Secure Rural Schools (SRS) funding in FY20. Should SRS be received by the Municipality, the Assembly will determine how the funds will be split."

In its Assembly meeting on April 28, 2020, the Assembly discussed the pending receipt of FY20 SRS funding but did not pass any motions directing action.

On May 29, 2020, correspondence was received from the SSD Superintendent formally requesting that half of the FY20 funding received, or \$229,035.67, be distributed to the SSD.

If the Assembly votes to approve the SSD request for a distribution of FY20 SRS funds, then it needs to also pass a supplemental budget ordinance as no appropriation currently exists in FY20 for such a distribution. Staff has prepared an ordinance for this contingency, which follows this agenda item. If the Assembly does not approve the SSD request, then the best way deal with the accompanying ordinance is to not have any Assembly members move or second the ordinance, and it will die.

Recommendation

Staff recommends that the Assembly consider all pertinent guidelines, historical documents, and prior decisions to make a decision regarding distribution of SRS funds which is in the best interest of the Community. If the Assembly votes to approve the SSD request, staff strongly recommends that the Assembly pass the accompanying supplemental budget ordinance.



CITY AND BOROUGH OF SITKA

Legislation Details

File #: ORD 20-33 Version: 1 Name:

Type: Ordinance Status: AGENDA READY

File created: 6/3/2020 In control: City and Borough Assembly

On agenda: 6/23/2020 Final action:

Title: Amending Title 4 "Revenue and Finance" of the Sitka General Code by revising Chapter 4.09 "Sales Tax" relating to exemption certificate

Sponsors:

Indexes:

Code sections:

Attachments: [Motion Ord 2020-33](#)
[Ord 2020-33](#)

Date	Ver.	Action By	Action	Result
6/9/2020	1	City and Borough Assembly		

Sponsors: Nelson / Mosher

POSSIBLE MOTION

I MOVE TO approve Ordinance 2020-33 on second and final reading amending Title 4 "Revenue and Finance" of the Sitka General Code by revising Chapter 4.09 "Sales Tax" relating to exemption certificate.

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2020-33

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING TITLE 4 "REVENUE AND FINANCE" OF THE SITKA GENERAL CODE BY REVISING CHAPTER 4.09 "SALES TAX" RELATING TO EXEMPTION CERTIFICATE

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 clarify the process for obtaining and the implementation of a resale exemption certificate. In addition, the purpose of this ordinance is to eliminate the fee for obtaining an exemption certificate or a replacement certificate. The Assembly's intent is to promote understanding and compliance with the code and to be business friendly by reducing the cost of doing business in Sitka.

4. ENACTMENT. NOW, THEREFORE, BE IT ENACTED by the Assembly of the City and Borough of Sitka that the Sitka General Code Title 4, entitled "Revenue and Finance", be amended at Chapter 4.09, entitled "Sales Tax", at section 4.09.220 entitled "Exemption certificate - Form" and section 4.09.230 entitled "Exemption certificate - Requirements" to read as follows (deleted language stricken, new language underlined):

Title 4
REVENUE AND FINANCE

Chapters:

4.09 Sales Tax

Chapter 4.09
SALES TAX

Sections:

- 4.09.220 Exemption certificate—Form.
4.09.230 Exemption certificate—Requirements.

4.09.220 Exemption certificate—Form.
A. A purchaser seeking an exemption from sales tax must apply for and be issued an exemption certificate from the city and borough of Sitka. The city and borough of Sitka The finance department shall provide an application for an exemption certificate. Upon approval of the application and issuance of the certificate, a purchaser shall present or provide the valid

54 authorized exemption number of the certificate when purchasing goods or services for resale,
55 for purchases by a government, approved government supported nonprofit agency, or by an
56 authorized senior citizen.

57

58 B. The certificate must include:

59

60 1. For resale:

61 a. General character of property or service sold by the purchaser in the regular
62 course of business intended for resale;

63

64 b. Name and address of the purchaser;

65

66 c. Signature or electronic signature of the purchaser;

67

68 d. Expiration date; and

69

70 e. City and borough of Sitka's authorized exemption number.

71

72 2. For senior citizen:

73

74 a. Name and address of the purchaser or purchaser's designee;

75

76 b. Signature or electronic signature of the purchaser or purchaser's designee;

77

78 c. Expiration date as appropriate for the authorized exemption; and

79

80 d. City and borough of Sitka's authorized exemption number.

81

82 3. For all others:

83

84 a. Name and address of the purchaser;

85

86 b. Expiration date as appropriate for the authorized exemption; and

87

88 c. City and borough of Sitka's authorized exemption number.

89

90 **4.09.230 Exemption certificate—Requirements.**

91 A. An exemption certificate issued by the city and borough of Sitka and executed by a
92 purchaser or lessee must either (1) be in the possession of and presented by the purchaser or
93 lessee or (2) the valid authorized exemption number provided to the seller or lessor by the
94 purchaser or lessee, at the time that an exempt transaction occurs.

95

96 B. An exemption certificate must contain the information and be in a format prescribed by the
97 city and borough of Sitka.

98

99 C. If the seller or lessor accepts an exemption certificate or a valid authorized exemption

100 number and believes in good faith that the purchaser or lessee will employ the property or

101 service transferred in an exempt manner, the properly executed exemption certificate or valid

102 authorized exemption number is considered conclusive evidence, as to the seller or lessor, that
103 the sale is exempt.

104
105 D. Resale exemption certificates ~~may~~shall be issued annually to businesses that are
106 approved upon application and ~~who~~ are current in filing and remitting sales tax, valid for the
107 balance of the ~~one~~ calendar year upon issuance.

108
109 E. Senior citizen exemption certificate is valid for life.

110
111 F. ~~The fee of~~ There is no fee for an exemption certificate ~~is twenty-five dollars, and five dollars~~
112 ~~for~~ or a replacement certificate.

113
114 G. The exemption certificate shall be surrendered and is void when the holder no longer
115 qualifies for the exemption.

116 * * *

117
118
119 **5. EFFECTIVE DATE.** This ordinance shall become effective the day after the date
120 of its passage.

121
122 **PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of
123 Sitka, Alaska, this 23rd day of June, 2020.

124
125
126 _____
Gary L. Paxton, Mayor

127 ATTEST:

128
129
130 _____
131 Melissa Henshaw, CMC
132 Acting Municipal Clerk

133
134 1st reading 6/9/2020

135 2nd and final reading 6/23/2020

136
137 Sponsor: Administrator



CITY AND BOROUGH OF SITKA

Legislation Details

File #: ORD 20-34 Version: 1 Name:

Type: Ordinance Status: AGENDA READY

File created: 6/17/2020 In control: City and Borough Assembly

On agenda: 6/23/2020 Final action:

Title: Making supplemental appropriations for fiscal year 2021 (Airport Terminal Improvement Project)

Sponsors:

Indexes:

Code sections:

Attachments: [Motion Ord 2020-34](#)
[Memo Ord 2020-34](#)
[Ord 2020-34](#)

Date	Ver.	Action By	Action	Result
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POSSIBLE MOTION

I MOVE TO approve Ordinance 2020-34 on first reading making supplemental appropriations for fiscal year 2021 (*Airport Terminal Improvement Project*).



City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

MEMORANDUM

To: Mayor Paxton and Assembly Members

Thru: John Leach, Municipal Administrator *[Signature]*

From: Michael Harmon, Public Works Director *[Signature]*
Melissa Haley, Controller *[Signature]*

Date: June 10, 2020

Subject: Budget Adjustment for Increased Grant Amount
TSA Baggage Screening Improvements
Sitka Rocky Gutierrez Airport Terminal Improvements Project

Background

The City and Borough of Sitka (CBS) received a grant from the Transportation Security Administration (TSA) in June of 2016 for \$158,570 for the design of improvements to the baggage screening area to increase the speed, efficiency, and security of baggage and fish box handling. Sitka is unique in terms of the need to process a large flow of fish box traffic quickly and efficiently with very limited space in the current configuration.

Assembly approved the application for these funds and execution of the TSA grant agreement in August 2014 and appropriated the TSA grant funding in Ordinance 2016-16 for the design and bidding services. The TSA grant will cover 95% of the total costs with a CBS 5% local match.

As this project has progressed the scope and cost are becoming more refined. To address these changes, TSA has authorized increased grant funds of \$86,816.70 to support the design phase of the project. A budget adjustment ordinance is needed to approve this increased grant amount.

Analysis

The TSA baggage area is one of the needed critical improvements identified in the Terminal Improvements Project Conceptual Planning Diagram, which was approved by the Assembly in 2017. Its physical location is central within the terminal building. Determining the final size and shape is critical because any changes to it would impact the adjacent areas and other critical terminal improvements. You can view the

conceptual plan and assembly ordinance on the project page.

The project has effectively been on hold awaiting the TSA Grant Amendment. This offer was received April 28, 2020. With Assembly approval of the budget appropriation, we will be able to move forward with the SIT Terminal Improvements Project along with the specific TSA Baggage Screening Improvement.

Fiscal Note

The TSA grant modification will cover 95% of the total additional costs \$86,816.70 with an addition CBS 5% match needed of \$4,569.30. See the cost breakdown below. The Airport Terminal Improvement Project has sufficient funds already appropriated and available to support the required match funds.

Total Anticipated TSA baggage area improvement budget:

<u>Preconstruction:</u>	<u>Original Grant</u>	<u>Increase</u>	<u>Total</u>
TSA Grant Amount	\$158,569.25	\$86,816.70	\$245,384.95
CBS 5% Local Match	\$8,345.75	\$4,569.30	\$12,915.05

Construction:

Anticipated TSA Grant Amount	\$3,397,500
Anticipated CBS 5% Local Match	<u>\$178,815</u>
Total	<u>\$3,567,315</u>

It is important to note there is not guarantee we will receive more funding to construct this project but we are following the steps necessary to be eligible.

Recommendation

Increase the Airport Baggage & TSA Area project budget by \$86,816.70 and authorize the additional expenditures of these funds.

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2020-34

AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA MAKING SUPPLEMENTAL APPROPRIATIONS FOR FISCAL YEAR 2021

(Airport Terminal Improvement Project)

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 make a supplemental operating appropriation for FY2020.

4. ENACTMENT. In accordance with Section 11.10(a) of the Charter of the City and Borough of Sitka, Alaska, the Assembly hereby makes the following supplemental appropriation for the budget period beginning July 1, 2020 and ending June 30, 2021.

FISCAL YEAR 2021 EXPENDITURE BUDGETS
CAPITAL PROJECTS
Fund 760 – Airport Terminal Improvements Project #90835: Increase appropriations in the amount of \$86,817 for a TSA Grant to be expensed on the Airport Terminal Improvements Project.

Explanation

As this project has progressed the scope and cost are becoming more refined. To address these changes, TSA has authorized increased grant funds of \$86,816.70 to support the design phase of the project. A budget adjustment ordinance is needed to approve this increased grant amount.

5. EFFECTIVE DATE. This ordinance shall become effective on the day after the date of its passage.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska this 14th Day of July, 2020.

ATTEST:

Gary L. Paxton, Mayor

Sara Peterson, MMC
Municipal Clerk

1st reading 6/23/2020
2nd and final reading 7/14/2020

Sponsor: Administrator



CITY AND BOROUGH OF SITKA

Legislation Details

File #: ORD 20-35 Version: 1 Name:

Type: Ordinance Status: AGENDA READY

File created: 6/17/2020 In control: City and Borough Assembly

On agenda: 6/23/2020 Final action:

Title: Making supplemental appropriations for fiscal year 2021 (COVID-19 Re-appropriation)

Sponsors:

Indexes:

Code sections:

Attachments: [Motion Ord 2020-35](#)
[Memo Ord 2020-35](#)
[Ord 2020-35](#)

Date	Ver.	Action By	Action	Result
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POSSIBLE MOTION

I MOVE TO approve Ordinance 2020-35 on first reading making supplemental appropriations for fiscal year 2021 (*COVID-19 Re-appropriation*).



City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

MEMORANDUM

To: Mayor Paxton and Assembly Members
From: John Leach, Municipal Administrator 
Date: June 18, 2020
Subject: FY21 Supplemental Appropriation (COVID-19 Re-appropriation)

Background

An emergency ordinance, appropriating \$500K of an available \$2M in emergency reserve funds to respond to the COVID-19 pandemic, was passed on March 16, 2020 at first reading and later extended to the end of FY20 during the second reading on May 12, 2020.

Analysis

The \$500K was appropriated for emergency spending in the following areas:

Contingency – Personnel
Contingency – Supplies
Contingency – Contracted/Purchased Services

The State, Federal, and Local COVID-19 emergency declaration still exists, and we are still using the funds for emergency needs such as supplies for the Emergency Operations Center, overtime wages, public affairs expenses, personal protective equipment, and mitigation efforts. Most of the funds are reimbursable by FEMA, and our projects have been submitted to their grant portal awaiting a decision.

Fiscal Note

Of the original \$500K appropriated in FY20, \$125,983 has been spent or encumbered. It is requested that the remaining balance of the original appropriation be re-appropriated in the following amounts for FY21:

Contingency – Personnel - \$105,000
Contingency – Supplies - \$110,000
Contingency – Contracted/Purchased Services - \$130,000

Recommendation

Approve Ordinance 2020-35 as presented for FY21.

CITY AND BOROUGH OF SITKA

ORDINANCE NO. 2020-35
AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA MAKING SUPPLEMENTAL
APPROPRIATIONS FOR FISCAL YEAR 2021
(COVID-19 Re-appropriation)

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 make supplemental operating appropriations for Fiscal Year 2021.

4. ENACTMENT. In accordance with Section 11.10 (a) of the Charter of the City and Borough of Sitka, Alaska, the budget for the fiscal period July 1, 2020 and ending June 30, 2021 is hereby adjusted as follows:

Table with 3 rows: FISCAL YEAR 2021 EXPENDITURE BUDGETS, GENERAL FUND, and three contingency items (Personnel, Supplies, Contracted/Purchased Services) with their respective amounts and purposes.

Explanation

The Municipal Administrator has determined that various unexpended appropriations for Fiscal Year 2020, which will lapse on June 30, 2020, are essential to the Municipality. The Municipal Administrator, therefore is recommending that the items that will lapse identified above be re-appropriated in Fiscal Year 2021 through supplemental appropriations as set forth in Section 11.10 (a) of the Charter. A short explanation of each supplemental appropriation is included.

5. EFFECTIVE DATE. This ordinance shall become effective on the day after the date of its passage.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska this 14th Day of July, 2020.

ATTEST:

Gary L. Paxton, Mayor

Sara Peterson, MMC
Municipal Clerk

1st reading 6/23/2020
2nd and final reading 7/14/2020

Sponsor: Administrator



CITY AND BOROUGH OF SITKA

Legislation Details

File #: 20-127 Version: 1 Name:

Type: Item Status: AGENDA READY

File created: 6/17/2020 In control: City and Borough Assembly

On agenda: 6/23/2020 Final action:

Title: Discussion / Direction of a request to purchase a portion of Tract A11 of Whitcomb Heights Subdivision encompassing approximately 41,000 square feet near the corner of Cushing Street and Kramer Avenue

Sponsors:

Indexes:

Code sections:

Attachments: [Discussion Direction Kramer](#)
[Memo](#)
[Maps and Background](#)

Date	Ver.	Action By	Action	Result
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Discussion / Direction

of a request to purchase a portion of Tract A11 of Whitcomb Heights Subdivision encompassing approximately 41,000 square feet near the corner of Cushing Street and Kramer Avenue.

Direction from the Assembly is needed on the following:

- Keep/sell the land
- Market the requested portion or entire tract
- Market specifically for a manufactured home park (versus leaving development options open per the zoning)
- Preferred disposal method (bid vs. managed proposal process)



City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

MEMORANDUM

To: Mayor Paxton and Assembly Members

Thru: John Leach, Municipal Administrator 

From: Amy Ainslie, Planning Director 

Date: June 17, 2020

Subject: Kramer Avenue Land Sale Discussion

Background

CBS has received a request to purchase a portion of Tract A11 of Whitcomb Heights Subdivision encompassing approximately 41,000 square feet near the corner of Cushing Street and Kramer Avenue. This tract remains unsubdivided and has vehicular access from the Kramer Avenue right-of-way.

This tract of land is part of an R-1 Planned Unit Development (PUD) zone. The underlying uses of the R-1 zoning district would be applied to this lot, thus its sale and subsequent development would result in residential lots. Previously plans for the benchlands had this area flagged for a manufactured home park and/or single family homes.

SGC 18.12.010(E), Real Property Disposal states “*Sale or lease of municipal real property, including tidelands, shall be by competitive bid, unless the assembly finds that competitive bidding is inappropriate, due to the size, shape, or location of the parcel, rendering it of true usefulness to only one party, or is waived by subsection C of this section. The assembly may also find that competitive bidding is inappropriate due to the nature of the property or the circumstances surrounding its disposal to include possible unjust results with regard to the existing lessee, or adjacent or neighboring property owners.*” Staff finds no particular characteristics of the lot that would render competitive sale of this property inappropriate. Therefore, if a sale is to proceed, the Assembly must choose a competitive sale method – either a bid or a managed proposal process (RFP - Request for Proposal, or RFI - Request for Information).

Per the Shannon and Wilson, Inc. South Kramer Landslide Runout Analysis and Debris Flow Report dated 2/2/2016, this property is shown to be in a “Low Risk Area” for landslides, and is not considered to be a “Restricted Landslide Area” per our Landslide

Area Management code, SGC 20.01.020(A).

Utility infrastructure is available in the area – some has been developed by the city and some has been privately developed. The developer of this lot would need to work with both the city and potentially other private developers to access utilities.

The Planning Commission reviewed this request at their regular meeting on May 20, 2020. Prior to the meeting, notice of the request and its upcoming review was mailed to almost 60 nearby property owners; no public comment was received before, during, or after the hearing. Commissioners voted unanimously to recommend approval of the sale for a portion of Tract A11 Whitcomb Heights Subdivision through a bidding process.

Analysis

This proposal is supported by the Comprehensive Plan – the Land Use section states that a key opportunity for the future is in “Developing vacant and underutilized property. Affordable housing and development costs are challenges that need a variety of approaches to reduce costs and provide creative solutions.” Moving land into interested private hands makes use of vacant, undeveloped property. The zoning of the tract ensures that it will be developed for residential purposes.

An auction/sealed bid process would likely set a minimum price through the valuation process, then have a sealed bidding process in which bidders could submit their one-time, best offer bid. The benefit of this method is that it is most likely to return the highest monetary value back to the municipality for the land and choosing the “winner” of the bid is straightforward. The drawbacks are that smaller, local developers could be crowded-out of the opportunity, and the municipality has little say on the end result of the development.

Alternatively, an RFP/RFI can be used to find a development idea that meets desirable criteria outside of, or in addition to, the monetary amount offered for the land. These criteria could include things such as number of lots to be created, creation of affordable housing, neighborhood amenities offered in a proposed development, local employment, etc. The challenges with an RFP become seeking consensus on the desired criteria, finding objective ways to measure those (sometimes subjective) criteria, as well as the administrative time on the front-end to create and manage the RFP process and on the back-end performance managing a multi-year development.

The request is for an approximately 41,000 square foot portion of Tract A11, presumably selected for its relative ease/suitability for development. This could be the “high graded” portion of the tract that would reduce the marketability for the remainder of the tract.

Fiscal Note

Funds from the sale of the land will be deposited in the permanent fund. Appraisal of the land to establish the fair market value of the land (which would set the minimum bid price) would be needed – this can be established with assistance from the Assessor or a third party appraisal. If the Assembly would like to accommodate the request to market/sell only a portion of the tract, a subdivision will be needed, and survey work commissioned. Fund 705, the Benchlands Capital Project Fund, has an available balance of \$333,054.43. This fund was established 2008 to pay for the cost of developing the benchlands after its acquisition from the Alaska Mental health Trust. What remains in the Fund is the left-over funds that were never used in the Benchlands development project. It is Staff's understanding that expenses arising from a third party appraisal or surveying services of this tract could be paid out of this fund.

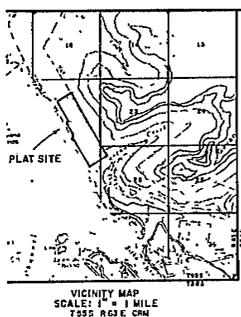
Recommendation

Direction from the Assembly is needed on the following:

- Keep/sell the land
- Market the requested portion or entire tract
- Market specifically for a manufactured home park (versus leaving development options open per the zoning)
- Preferred disposal method (bid vs. managed proposal process)







NUMBER	RADIUS	ARC	DELTA	TAN	CHORD	CHORD BEARING	NUMBER	RADIUS	ARC	DELTA	TAN	CHORD	CHORD BEARING	NUMBER	RADIUS	ARC	DELTA	TAN	CHORD	CHORD BEARING	NUMBER	RADIUS	ARC	DELTA	TAN	CHORD	CHORD BEARING
48	350.00	119.67	19° 15' 25"	66.43	119.09	107° 46' 53.07"	97	341.41	303.60	59° 31' 10"	162.52	204.80	107° 50' 45.07"	109-2	201.50	70.00	10° 48' 22"	15.19	105.65	107° 51' 51.07"	128-3	50.00	60.00	68° 45' 18"	14.21	56.40	60° 46' 53.07"

CERTIFICATE
STATE OF ALASKA } 53
FIRST JUDICIAL DISTRICT

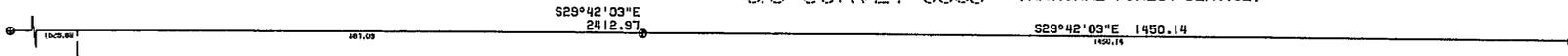
I, THE UNDERSIGNED, BEING DULY APPOINTED AND QUALIFIED ASSESSOR FOR THE CITY AND BOROUGH OF SITKA CERTIFY THAT ACCORDING TO THE RECORDS IN MY POSSESSION FOLLOWING DESCRIBED PROPERTY IS CARRIED ON PLATS RECORDS OF THE CITY AND BOROUGH OF SITKA, IN THE CITY OF SITKA, ALASKA.

AND THAT, ACCORDING TO THE RECORDS IN MY POSSESSION ASSIGNED AGAINST SAID LANDS AND IN FAVOR OF THE CITY AND BOROUGH OF SITKA ARE PAID IN FULL; THAT CURRENTLY THE YEAR 1980 WILL BE DUE 1/12/80.

DATED THIS 25th DAY OF FEBRUARY 1980 AT SITKA, ALASKA.

Blender P. Bodley
Assessor, City and Borough of Sitka

U.S. SURVEY 3565 (NATIONAL FOREST SERVICE)



NUMBER	RADIUS	ARC	DELTA	TAN	CHORD	CHORD BEARING
131-2	490.68	137.75	16° 25' 11"	69.35	137.28	145° 47' 11.07"
132	320.00	109.41	19° 35' 25"	55.25	108.89	107° 46' 53.07"
133	20.00	21.24	21° 24' 25"	2.55	20.95	107° 46' 53.07"
140	494.18	137.50	20° 23' 37"	82.89	137.57	101° 19' 36.55"
140-1	494.18	60.00	6° 52' 24"	30.04	59.36	103° 02' 43.07"
140-2	494.18	25.50	3° 00' 08"	12.95	25.80	103° 02' 43.07"
141	281.25	197.99	40° 20' 00"	103.29	197.92	118° 02' 17.07"
143-1	281.25	75.00	15° 10' 44"	37.72	74.70	107° 46' 53.07"
143-2	281.25	90.00	18° 20' 05"	45.39	89.64	107° 46' 53.07"
143-3	281.25	33.99	6° 43' 11"	16.51	33.97	107° 46' 53.07"
144	293.95	138.81	26° 40' 00"	69.87	137.58	107° 46' 53.07"
142-1	293.95	66.81	13° 52' 12"	34.93	66.81	107° 46' 53.07"
142-2	293.95	40.00	7° 47' 48"	20.03	39.97	107° 46' 53.07"
143	122.63	103.67	47° 30' 20"	54.09	98.98	112° 58' 00.07"
144	20.00	35.72	10° 20' 10"	24.85	31.16	107° 46' 53.07"
145	510.18	60.56	6° 47' 55"	30.32	60.51	107° 46' 53.07"
146	248.56	175.70	40° 30' 00"	91.70	172.06	107° 46' 53.07"
146-1	248.56	16.07	6° 00' 14"	8.15	16.07	107° 46' 53.07"
146-2	248.56	124.63	3° 49' 46"	63.55	123.33	107° 46' 53.07"
146-3	248.56	25.00	1° 25' 46"	12.51	24.99	107° 46' 53.07"
147	193.78	129.37	34° 20' 00"	67.20	127.28	107° 46' 53.07"
147-1	193.78	60.00	17° 44' 25"	30.28	59.76	107° 46' 53.07"
147-2	193.78	69.37	20° 30' 35"	35.06	69.00	107° 46' 53.07"
148	20.00	39.10	6° 41' 30"	18.07	38.82	107° 46' 53.07"
149	154.11	45.36	7° 25' 10"	22.01	45.32	107° 46' 53.07"

S89°42'03"E 2112.37

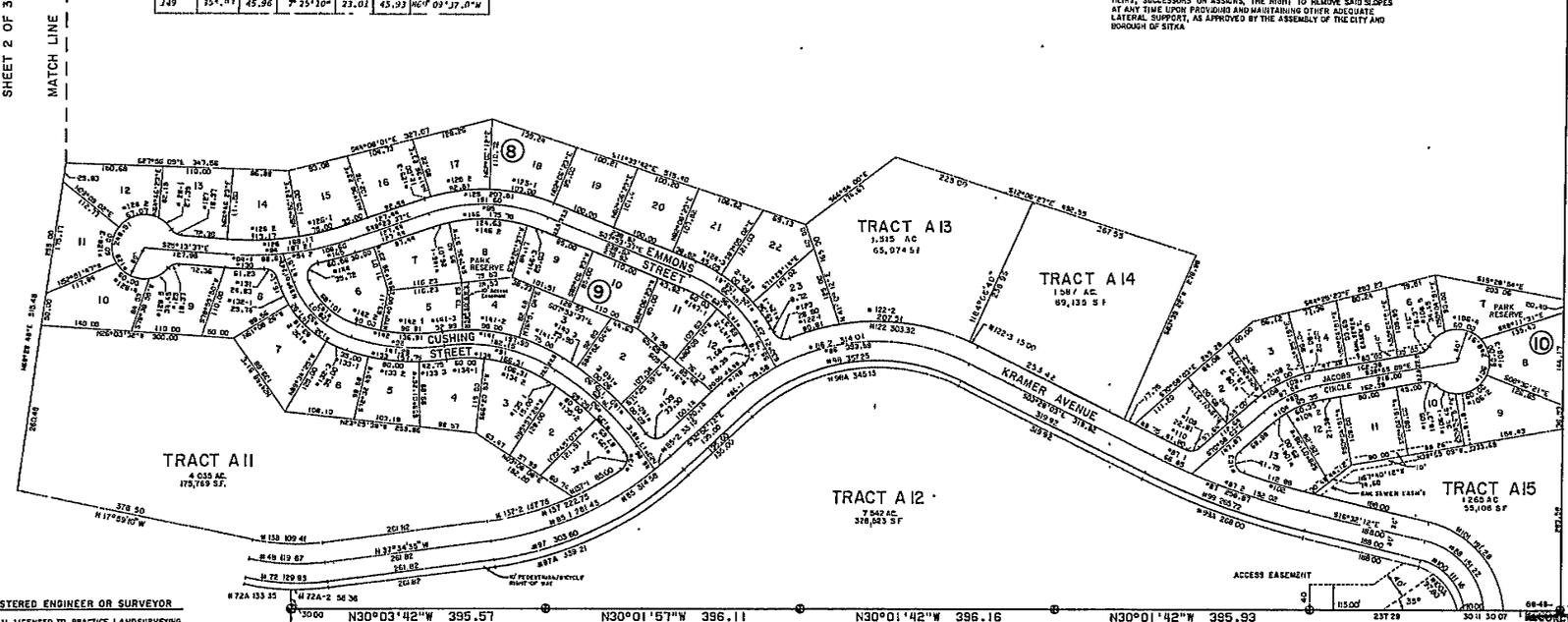
S89°42'03"E 1450.14

PLAT RESTRICTIONS

1. THIS SUBDIVISION IS APPROVED AND BLENDED AS A PLANNED UNIT DEVELOPMENT. THE NUMBER OF ALLOWED HOUSING UNITS ON EACH LOT IS HEREBY NOTED ON SHEET 1 OF 5 SHEETS. THE NUMBER OF UNITS ALLOWED ON THE TRACT AREAS SHALL BE DETERMINED BY THE ZONING DISTRICT BASES AS COVERED UNDER CITY CODE 22.00.000.
2. PURCHASERS OF DEVELOPMENT TRACTS SHALL BE REQUIRED TO FURNISH THE CITY AND BOROUGH OF SITKA WITH TOTAL DEVELOPMENT PLANS INCLUDING BUT NOT LIMITED TO: LOTS, BLOCKS, STREETS, DRIVEWAYS, AND LOCATIONS, THE PARKING AREAS AND NUMBER OF SPACES, AND PLANS, UTILITY PLANS AND DRAINAGE PLANS. PLANS MUST BE PREPARED AND APPROVED BY THE PLANNING COMMISSION AND APPROVED BY THE BOARD OF SUPERVISORS PRIOR TO THE ISSUANCE OF ANY BUILDING PERMIT.
3. DEVELOPMENT OF TRACT 9 SHALL BE LIMITED TO A SMALL COMMERCIAL DEVELOPMENT. THE NUMBER OF UNITS ALLOWED ON EACH LOT IS HEREBY NOTED ON SHEET 1 OF 5 SHEETS. THE NUMBER OF UNITS ALLOWED ON THE TRACT AREAS SHALL BE DETERMINED BY THE ZONING DISTRICT BASES AS COVERED UNDER CITY CODE 22.00.000.

TRACT A1

107,920 AC
4,684,072 SF



CERTIFICATION OF APPROVAL BY THE BOARD

I HEREBY CERTIFY THAT THE SUBDIVISION PLAT SHOWN HEREON IS IN ACCORDANCE WITH THE SUBDIVISION REGULATIONS OF THE CITY AND BOROUGH OF SITKA, ALASKA, AND THAT THE PLAT HAS BEEN APPROVED BY THE BOARD BY PLAT RECORDS OFFICE, SITKA, ALASKA, AND THAT THE PLAT HAS BEEN APPROVED FOR RECORDING IN THE SITKA RECORDS OFFICE, SITKA, ALASKA.

DATED: 2/16/1980

Blender P. Bodley
Chairman, Planning Board
Secretary

CERTIFICATION OF APPROVAL BY THE ASSEMBLY

I HEREBY CERTIFY THAT THE SUBDIVISION PLAT SHOWN HEREON IS IN ACCORDANCE WITH THE SUBDIVISION REGULATIONS OF THE CITY AND BOROUGH OF SITKA, ALASKA, AND THAT THE PLAT HAS BEEN APPROVED BY THE ASSEMBLY, AND THAT THE PLAT HAS BEEN APPROVED FOR RECORDING IN THE SITKA RECORDS OFFICE, SITKA, ALASKA.

DATED: 2/16/1980

John E. Degan
Mayor

CERTIFICATE OF OWNERSHIP AND REDIGATION

WE HEREBY CERTIFY THAT THE CITY AND BOROUGH OF SITKA, ALASKA, THE PROPERTY SHOWN AND DESCRIBED HEREON AND THAT IT HEREBY DECATS ALL STREETS, ALLEYS, EASEMENTS, WAIVES, RIGHTS AND INTERESTS TO PUBLIC OR PRIVATE USE AS NOTED.

DATED: 2-16-80

John E. Degan
Mayor

NOTARY'S ACKNOWLEDGEMENT

I, JAMES H. WHITCOMB, A Notary Public for the State of Alaska, do hereby certify that the foregoing is a true and correct copy of the original as shown to me by the undersigned.

DATED: 2-16-80

James H. Whitcomb
Notary Public

WHITCOMB HE SUBDIVISION
CITY & BOROUGH OF SITKA

Dated Feb. 9, 1980

Scale: 1" = 100'

FILED

CERTIFICATE OF REGISTERED ENGINEER OR SURVEYOR

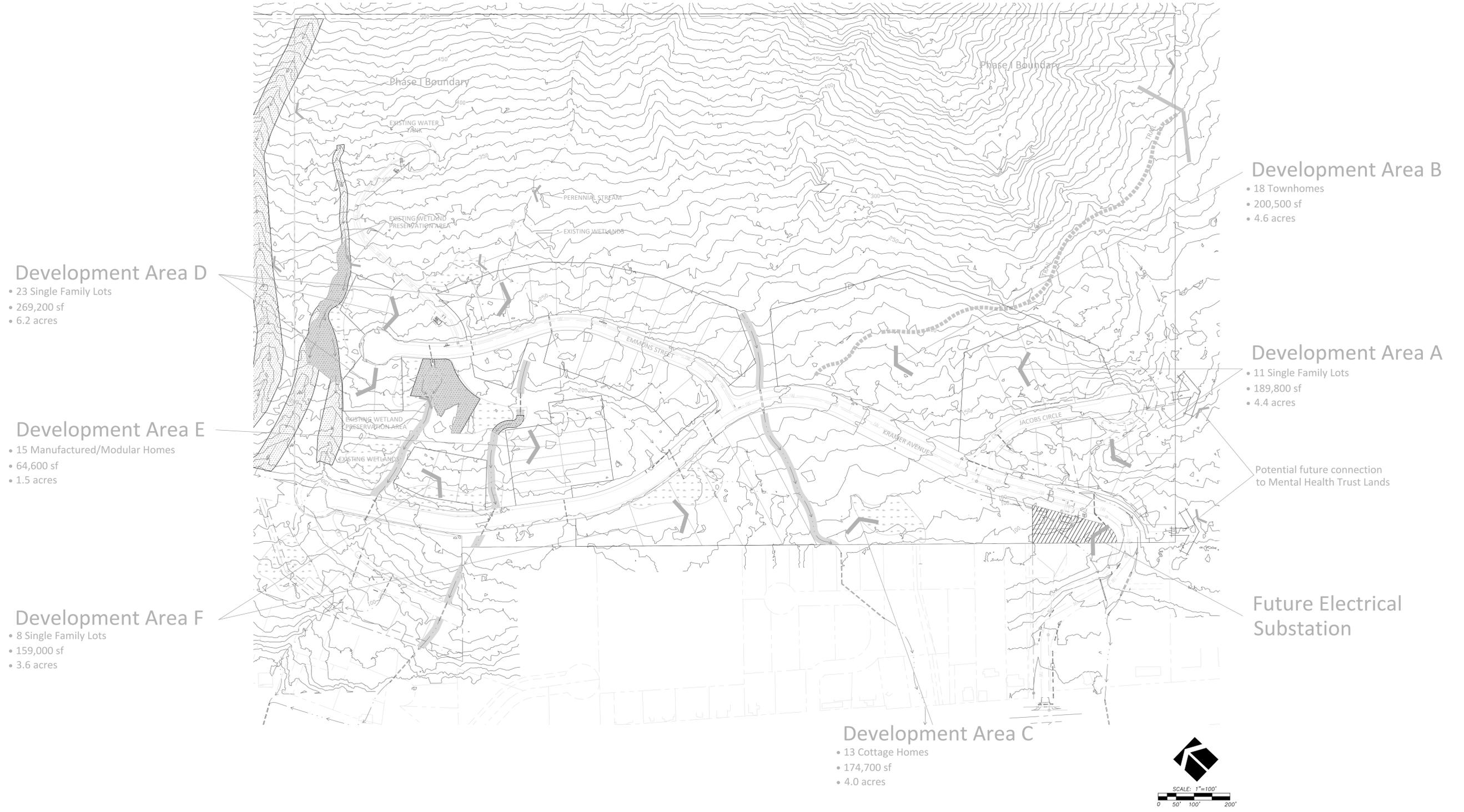
I HEREBY CERTIFY THAT I AM LICENSED TO PRACTICE LAND SURVEYING IN ALASKA, AND THAT THIS PLAT REPRESENTS THE SURVEY MADE BY ME OR UNDER MY DIRECT SUPERVISION, AND THE MONUMENTS SHOWN THEREON ACTUALLY EXIST AS LOCATED, AND THAT ALL DIMENSIONAL AND OTHER DETAILS ARE CORRECT.

January 21, 1983

William J. Smith
REGISTERED LAND SURVEYOR

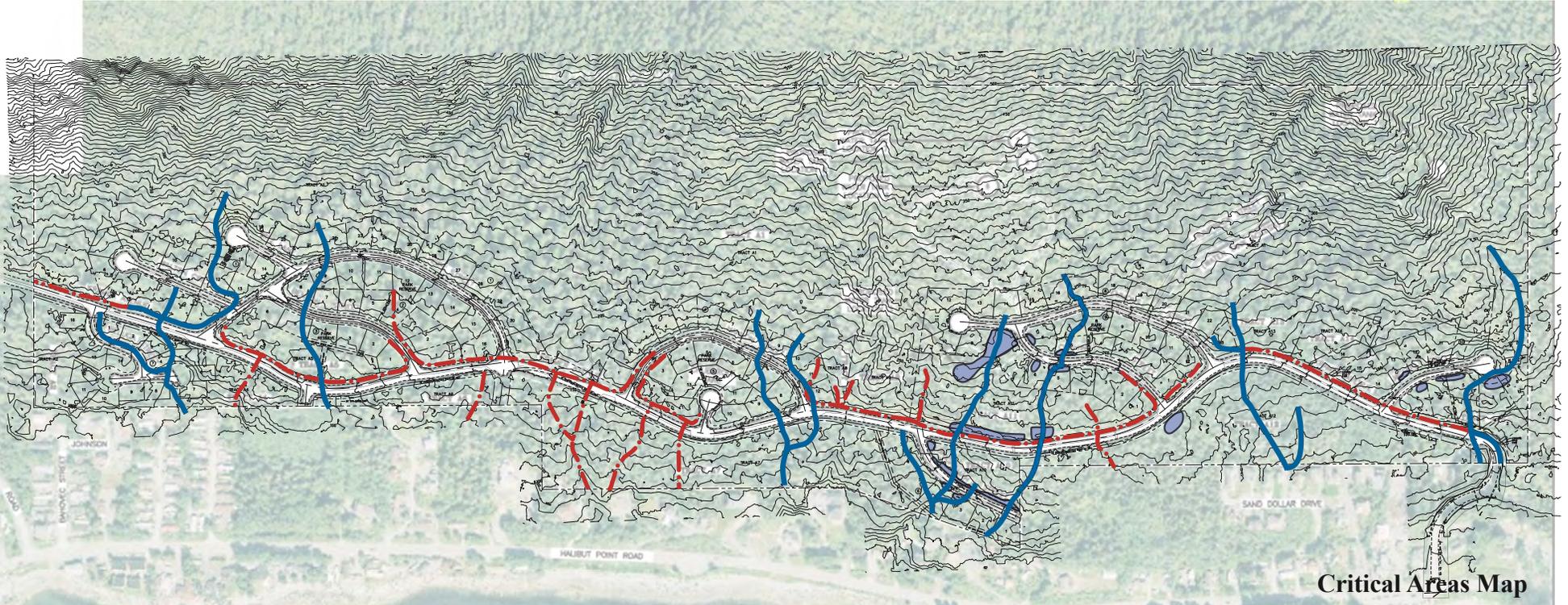
THE FIRM OF WATSON RECORD ASSOCIATES DOES NOT WARRANT THE CORRECTNESS OF MONUMENT AND LOT CORNERS SHOWN ON THIS PLAT.

U.S. SURVEY 2418



Whitcomb Heights Subdivision, Phase 1 Development Plan

City and Borough of Sitka, Alaska



Critical Areas Map

Legend

-  Seasonal Streams
-  Perennial Streams
-  Potential Wetlands

Robert W. Droll, Landscape Architect, PS USKH



approved in a previous meeting on March 4th. The new plat secured access and utilities to an existing residential lot, allowed the right of way to be relocated to ensure proper usage, and created a new residential lot in a desirable low-density neighborhood. Ainslie noted that two new lots would be created with this subdivision, one of substandard size and one of standard size. She explained the substandard lot contained many complicated access and utility easements to maintain access to a neighboring lot. Platting a substandard lot allowed the state to convey the lot to the owner of the abutting lot, Mr. Meyer, and to be incorporated it into his lot and dissolve all but a shoreline access easement. Ainslie noted the standard lot, which would be sold via public auction, was ideal for residential development in size, location, access, and available utilities. She explained the creation of the standard lot added housing stock, residential space, and moved an exempt property onto the city tax roll. Staff recommended approval.

Jill Hirai, representative of North57 Surveying, a state designated applicant to the application, was present. Commission had no further questions. Bart Meyer, owner of the neighboring property attended telephonically. Meyer clarified that two city easements, sewer and powerline, would also remain if he acquired the property.

M-Hughey/S-Weaver moved to approve a final plat for a minor subdivision to result in two lots at Shotgun Alley, located in the SFLD single-family low-density zoning district. The property was also known as Lot 14, USS 3557. The applicant was the State of Alaska Department of Natural Resources Division of Mining, Land, and Water and North57 Surveying. The owner of record was the State of Alaska. Motion passed 4-0 by voice vote.

M-Hughey/S-Weaver moved to adopt the findings as listed in the staff report. Motion passed 4-0 by voice vote.

C **LM 20-03**

Public hearing and consideration for a land sale request of a portion of Tract A11 Whitcomb Heights Subdivision. The request is filed by Pioneer Land Development LLC. The owner of record is the City and Borough of Sitka.

Attachments: [LM 20-03 Pioneer Land Development LLC Kramer Ave Request to Purchase Staff Report](#)
[LM 20-03 Pioneer Land Development LLC Kramer Ave Request to Purchase Aerial](#)
[LM 20-03 Pioneer Land Development LLC Kramer Ave Request to Purchase Applicant Narrative & Proposal](#)
[LM 20-03 Pioneer Land Development LLC Kramer Ave Request to Purchase DRC Feedback](#)

Ainslie began the staff report with an explanation on the sales process for municipal property. She explained the applicant was not the buyer-inherent, but rather the person who started the process by requesting the land be sold. If the Assembly agreed to sell, the land would be sold through a competitive bid process, recommended by the Commission and determined by the Assembly. She noted the competitive bid process usually involved an auction/sealed bid process, which had low city involvement in the final usage of the lot, or a Request for Proposals (RFP) process which allowed the city greater involvement in the usage. Ainslie stated that following the decision of if and how the parcel should be sold, the Assembly would approve a survey and appraisal, set the minimum price, take bids and/or proposals, and pass a sales ordinance to approve the sale. The municipal administrator would execute the sale through a sales contract.

Ainslie described the property which was located on the corner of Cushing and Kramer

Avenue. She stated the requested property was just under one acre in size, fairly level for development with some elevation increase in the back and contained minimal wetlands with drainage occurring just north of the requested property line. The property had been deemed low risk by Shannon and Wilson's 2016 landslide assessment and the city's landslide risk ordinance. Utilities were available in the area, through public and private access. Ainslie asked the commission for recommendations on 1) If the property should be kept in municipal inventory or sold and 2) If sold, which competitive bid process should be used.

The applicant, Jill Hirai of Pioneer Land Development LLC, was present. She stated she would like to subdivide the lot into 3-5 lots, depending on the topography and utility costs. She would like to keep the lots smaller in size to make them as affordable as possible. Hirai stated she had looked at multiple privately-owned lots before approaching the city, but the others were not developable. When asked by the commission which sales method she would prefer she answered whichever process would be the most efficient and cost-effective.

Commissioners were all in agreement to sell the lot. Weaver and Windsor expressed concern for the longer time, greater management oversight, and lesser profit involved in the RFP process. Hughey asked if the auction/sealed bid process could include a stipulation for number of lots to be created and timeframe to complete. Ainslie clarified that the RFP process would have to be followed to legally stipulate conditions. Weaver pointed out that there was a seller who wanted to buy it and create the ideal number of lots in the desired time frame, and they should give her a chance to do so as quickly and efficiently as possible. Mudry and Windsor agreed.

M-Weaver/S-Mudry moved to recommend the approval the sale of a portion of Tract A11 Whitcomb Heights Subdivision through the auction/sealed bid process. Motion passed 4-0.

VIII. ADJOURNMENT

Seeing no objections, Acting Chair Windsor moved to adjourn at 8:18 PM.



CITY AND BOROUGH OF SITKA

Legislation Details

File #: 20-129 Version: 1 Name:

Type: Item Status: AGENDA READY

File created: 6/17/2020 In control: City and Borough Assembly

On agenda: 6/23/2020 Final action:

Title: Discussion / Direction on the disposition of unpaid personal property taxes

Sponsors:

Indexes:

Code sections:

Attachments: [Discussion Direction Memo](#)

Date	Ver.	Action By	Action	Result
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Discussion / Direction
on the disposition of unpaid personal property taxes.



City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

MEMORANDUM

To: Mayor Paxton and Assembly Members

From: John Leach, Municipal Administrator 

Date: June 17, 2020

Subject: Past Due Personal Property Tax Balances

Background

The due date for 2019 Property Taxes was August 30th, 2019 by 5:00 pm. According to SGC 4.12.150 a penalty of 15% of taxes owed has been added to delinquent accounts. In addition, an interest at a rate of 12% per year is added on the first day of each delinquent month. If the full amount is not paid by March 31, 2019, this debt would normally be turned over to a collection agency.

Analysis

Personal demand letters were sent to the delinquent account holders on 3/2/2020, in accordance with SGC 4.12.160, to address a total of 56 delinquent accounts. Most accounts were only delinquent by a few dollars or even cents, which could easily be explained by an accounting error or an incorrect estimated tax payment. Some accounts are delinquent by hundreds of dollars, and sometimes even thousands, before applying any penalties or interest. No matter the amount, each account was charged a penalty and applicable interest.

Per SGC 4.40.040 Write-off of uncollectable:

- A. Unpaid debts for which more than one hundred twenty days has elapsed since the date of the bill or invoice, and which are under a cumulative amount of two hundred dollars per customer, may be written off immediately upon approval of the finance director, if they are deemed not to be cost efficient to attempt to collect on.
- B. Unpaid debts for which more than one hundred twenty days has elapsed since the date of the bill or invoice, and which are under a cumulative amount of one thousand dollars per customer, may be written off immediately upon approval of the administrator, if they are deemed not to be cost efficient to attempt to collect on.
- C. Unpaid debts for which more than one hundred twenty days has elapsed since the date of the bill or invoice, and which are over a cumulative amount of one

thousand dollars per customer, may be written off immediately upon approval of the assembly.

- D. Any overdue debt which is not collected within ninety days shall, as a matter of accounting policy, be recorded against the allowance for uncollectable accounts when applicable under governmental accounting guidelines. Collection actions shall not cease, however, until the debt is collected, a statute of limitations is reached, or the debt is written off. Any debt recorded against the allowance for uncollectable accounts, which is subsequently recovered, shall as a matter of accounting policy be recorded as a recovery of bad debt.

Fiscal Note

After forgiving delinquent Personal Property Tax accounts with less than \$200 owed in accordance with SGC 4.40.040, there are six (6) remaining accounts with balances over \$200 owed per enclosure 1. The balance due in total is \$4,537.11 (\$3,253.80 before interest and penalties) on 6 accounts including penalties and interest.

It is important to note that work is already underway in the Legal Department to prepare promissory notes for O'Brien & Sons and the Moose Lodge.

Requested Action

All other accounts with less than \$1000 owed will be turned over to collections or written off if they are deemed not to be cost efficient to attempt to collect.

I am requesting Assembly direction on any account with more than \$1000 owed.

Encl: 2019 Personal Property Tax Collection List

Report Criteria:

Include accounts with a positive balance

* Unpaid billings and unapplied payments exist

Account Number	Primary Owner	Period	Taxes	Interest	Penalty	Miscellaneous	Balance
72017061	Aaron D Bean	12/31/2019	330.00	19.80	149.50	.00	499.30
72017085	Arsenio and Marivic Carbonel	12/31/2019	210.00	12.60	131.50	.00	354.10
72017268	Cody and Tara Johnston	12/31/2019	463.80	27.84	169.57	.00	661.21
72018092	Jonathan McGraw	12/31/2019	1,050.00	63.00	257.50	.00	1,370.50
72018026	O'Brien & Sons Construction	12/31/2019	930.00	55.80	239.50	.00	1,225.30
72017310	Sitka Lodge No. 1350 Loyal Order of Moos	12/31/2019	270.00	16.20	140.50	.00	426.70
Grand Totals:			3,253.80	195.24	1,088.07	.00	4,537.11



CITY AND BOROUGH OF SITKA

Legislation Details

File #: 20-128 Version: 1 Name:

Type: Item Status: AGENDA READY

File created: 6/17/2020 In control: City and Borough Assembly

On agenda: 6/23/2020 Final action:

Title: Appeal of the denial of a public records request filed by Nick Feronti for Northern Justice Project, LLC (possible executive session)

Sponsors:

Indexes:

Code sections:

Attachments: [Hearing Outline.](#)
[Feronti Submittal](#)
[01 CBS Memo](#)
[02 CBS Exhibit A - Feronti PRR appeal](#)
[03 CBS Exhibit B - Feronti PRR appeal](#)
[04 CBS Exhibit C - Feronti PRR appeal](#)
[05 CBS Exhibit D - Feronti PRR appeal](#)
[06 CBS Exhibit E - Feronti PRR appeal](#)
[07 CBS Basey v. State, 408 P.3d 1173 \(Alaska 2017\)](#)
[08 CBS SGC 1.25](#)

Date	Ver.	Action By	Action	Result
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Step 1

Procedural advice – Municipal Attorney Brian Hanson

Step 2

Hearing

- A. Appellant presentation of evidence and argument
- B. Municipal Attorney presentation of evidence and argument
- C. Appellant response or clarifying statement
- D. Municipal Attorney response or clarifying statement
- E. Executive session - if needed
- F. Deliberation by Assembly
- G. Grant or Deny or Continue

Step 3

POSSIBLE MOTIONS

I MOVE TO go into executive session, with the Appellant and Municipal Attorney to hear evidence and argument and discuss the same as to facts and circumstances which could reasonably be expected to constitute an unwarranted invasion of the personal privacy of the suspect, the alleged victims, and/or witnesses in the related active criminal investigation, and could tend to prejudice the reputation and character of such persons.

After executive session:

I MOVE TO reconvene as the Assembly in regular session.

I MOVE TO grant the appeal and produce the requested records.

Or

I MOVE TO deny the appeal.

JAMES J. DAVIS, JR. • Admitted in Alaska
j.davis@njplaw.com

GORIUNE DUDUKGIAN • Admitted in Alaska & California
gdudukgian@njplaw.com

NICK FERONTI • Admitted in Texas
nferonti@njplaw.com



406 G STREET, SUITE 207
ANCHORAGE, AK 99501

T 907.308.3395
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www.njplaw.com

• public liberties and special education firm

June 17, 2020

VIA EMAIL

City and Borough of Sitka Assembly
100 Lincoln Street
Sitka, Alaska 99835

Re: Appeal to CBS Assembly over the Denial of an April 14, 2020 Public Records Request about Sitka Police Department Case Number 20-0020.

Dear City and Borough of Sitka Assembly:

Summary

This appeal gives the Assembly an easy choice, about a simple public records request. We request that the Assembly promote a transparent government, by and for the people of Sitka. We ask that the Assembly not be led again into more litigation, defending more misconduct by the Sitka Police Department.

Ryan Silva was forced out of the Sitka Police Department and he filed a lawsuit. The City paid Ryan hundreds of thousands of dollars to settle his lawsuit.

Since then, the Sitka Police Department has been attempting to gin up some sort of criminal charge against Ryan.

We have asked for records concerning these allegations. But the police department is refusing to produce these records and the City Attorney is rubberstamping the Sitka Police Department, yet again.

The City Attorney denied our request for one reason: the “records involve an active case that is still under investigation.”

The problem is that the Alaska Supreme Court has already held that such a denial is against the law and violates the Alaska Public Records Act. Indeed, in *Basey v. State*,

the Court held that a party cannot deny a public records request “merely by pointing to a pending criminal case.”¹ Yet that is exactly what the City Attorney is now doing.

This excuse will crumble in court. And a court will eventually order the city to produce these records. And pay huge legal fees, again. The Assembly can avoid this by telling its City Attorney to follow the law and the *Basey* decision.

Background about the Public Records Request

On April 14, 2020, the Northern Justice Project submitted a public records request to the City and Borough of Sitka for “[a]ll records from and concerning Sitka Police Department case number 20-0020.”² The request included an additional description:

This case concerns Ryan Silva. It might be listed under “suspicious activity.” SPD employees Ewers, Baty, and Steele were/are involved. We request all records including but not limited to reports, audio recordings, photos, videos, officer/employee notes, emails, text messages, and other documents.

In response, the City and Borough of Sitka emailed an April 28, 2020 denial letter to the Northern Justice Project.³ This letter claimed the requested records were exempt from disclosure under the following three exceptions in the Sitka General Code:

SGC 1.25.040(A) Every person has a right to inspect a public record except:

[...] 5. Records or information compiled for law enforcement purposes, but only to the extent that the production of the law enforcement records or information:

a. Could reasonably be expected to interfere with enforcement proceedings;

b. Would deprive a person of a right to a fair trial or an impartial adjudication;

c. Could reasonably be expected to constitute an unwarranted invasion of the personal privacy of a suspect, defendant, victim or witness; [...]

The letter claimed that these exceptions applied by referencing only one fact: that the requested “records involve an active case that is still under investigation.”

¹ *Basey v. State*, 408 P.3d 1173, 1180 (Alaska 2017)

² See Exhibit 1.

³ See Exhibit 2 (the letter is dated April 28, 2020, but was emailed on April 30, 2020).

The Northern Justice Project requested an appeal on April 30, 2020.

On May 27, 2020, the City and Borough of Sitka attorney Brian Hanson emailed the Northern Justice Project indicating that the appeal date was set for June 23, 2020.

Background about the Alaska Public Records Act

- The Alaska Public Records Act is a state law that establishes a right for every person to inspect public agency records in the state.⁴
- The Alaska Public Records Act applies to all public records in the state, including the public records of municipalities.⁵
- In passing the Alaska Public Records Act, the Alaska Legislature expressed a bias in favor of public disclosure.⁶
- In 1990 the Alaska legislature emphasized that “public access to government information is a fundamental right that operates to check and balance the actions of elected and appointed officials and to maintain citizen control of government.”⁷
- Any exceptions to the Alaska Public Records Act must be narrowly construed in order to further the legislature’s policy of broad access.⁸
- Doubtful cases should be resolved by allowing public inspection.⁹

⁴ *Basey v. Dep't of Pub. Safety, Div. of Alaska State Troopers, Bureau of Investigations*, 462 P.3d 529 (Alaska 2020); *see also* AS 40.25.100-295.

⁵ *Anchorage Sch. Dist. v. Anchorage Daily News*, 779 P.2d 1191, 1192 (Alaska 1989); *City of Kenai v. Kenai Peninsula Newspapers, Inc.*, 642 P.2d 1316, 1318-23 (Alaska 1982).

⁶ *Griswold v. Homer City Council*, 428 P.3d 180, 186 (Alaska 2018) (citing *City of Kenai v. Kenai Peninsula Newspapers, Inc.*, 642 P.2d 1316, 1323 (Alaska 1982)).

⁷ *Capital Info. Group v. Office of the Governor*, 923 P.2d 29, 33 (Alaska 1996) (quoting ch. 200, § 1, SLA 1990).

⁸ *Bbasey v. Dep't of Pub. Safety, Div. of Alaska State Troopers, Bureau of Investigations*, 462 P.3d 529 (Alaska 2020); *Bbasey v. State, Dep't of Pub. Safety, Div. of Alaska State Troopers, Bureau of Investigations*, 408 P.3d 1173, 1176 (Alaska 2017) (quoting *Gwich'in Steering Comm. v. State, Office of the Governor*, 10 P.3d 572, 578 (Alaska 2000)).

⁹ *Anchorage v. Anchorage Daily News*, 794 P.2d 584, 589 (Alaska 1990), (citing *Kenai v. Kenai Peninsula Newspapers*, 642 P.2d 1316, 1323 (Alaska 1982))

The City and Borough of Sitka's Denial Violates the Law:

The City and Borough of Sitka denied the public records request at issue based on **only one fact**. It claimed that the requested “records involve an active case that is still under investigation.” No other facts were listed in the denial.

This violates the law. Three years ago, in *Basey v. State*, the Alaska Supreme Court rejected this very excuse by holding a party “..cannot invoke the law-enforcement-interference exception merely by pointing to a pending criminal case...”¹⁰

Here, the city has justified its denial **only** by pointing to a pending criminal case.

Meanwhile, the city's denial provided no other possible rationale for not providing the records. The denial did not explain how disclosing the records could somehow interfere with enforcement proceedings, or somehow deprive someone of a right to a fair trial, or somehow constitute an unwarranted invasion of personal privacy. There was nothing else to support the denial. As a result, the Assembly does not even have an argument to consider. There has been no showing – not even an attempt at a showing – why disclosure would interfere with enforcement, or sacrifice fairness at a trial, or invade someone's privacy.

This is deficient. The city cannot list off random exceptions, without explanation, and hope they stick. And the city cannot just point at an investigation being “active” and hope that it allows it to dodge its obligations under the Alaska Public Records Act.

Instead, as was outlined above, the Alaska Public Records Act **favours disclosure**. The act makes the public's access to government information a **fundamental right**. And any exceptions must be **narrowly construed**, because the act is about **broad access**, so much so that doubtful cases should be resolved by **allowing access**.

With this as a backdrop, the city cannot possibly deny this request by just pointing at an “active investigation.” The Alaska Supreme Court has rejected this already. And, if necessary, another court will do the same in this case.

Sincerely,

/s/ Nick Feronti

¹⁰ *Basey v. State*, 408 P.3d 1173, 1180 (Alaska 2017) (“It suffices to say the State cannot invoke the law-enforcement-interference exception merely by pointing to a pending criminal case involving the requestor. If the legislature had intended to create a per se exception that applies any time the requestor is being prosecuted — even by the federal government and not the State — the legislature would not have required that the requested records be “reasonably . . . expected to interfere” with the prosecution.)



PUBLIC RECORDS REQUEST FORM

Name: Nicholas Feronti Northern Justice Project, LLC		Address: 406 G Street, Suite 207	
Phone No.: 907-330-4070		City: Anchorage	State: AK Zip: 99501
Cell No.: 907-330-4070		E-Mail: nferonti@njp-law.com	

The employee having custody of public records shall give, on request and pre-payment of the fee established under 1.35.040, unless pre-payment is waived, a copy of the public record. The employee having custody of the public records shall respond within ten working days of the request. This time frame may be extended by notification of the need for additional time. If the request is denied in whole or in part, you will be notified in writing. You may appeal the denial to the municipal administrator, if written appeal is filed within five working days. If you are not satisfied with the ruling of the municipal administrator, you may appeal to the assembly within five working days, which will be heard at the next regular scheduled assembly meeting. Any appeal from the assembly's final decision is to Superior Court as long as that appeal is filed no later than thirty days after assembly action.

Title of Record(s): All records from and concerning Sitka Police Department case number 20-0020

Date of Record(s): Uncertain

Description of Record(s): Please provide any additional information that will assist us in locating the record(s) for you as quickly as possible:

This case concerns Ryan Silva. It might be listed under "suspicious activity." SPD employees Ewers, Barty, and Steele were/are involved. We request all records including but not limited to reports, audio recordings, photos, videos, officer/employee notes, emails, text messages, and other documents.

Requestor's Signature: *Nicholas Feronti* **Date:** 4/14/2020

*** Please Note: This form must be completed and returned to the Municipal Clerk's Office for processing. ***
FOR OFFICE USE ONLY

• Photocopies	\$.25 per page + tax	\$ _____
• Assembly Packets	\$ 10.00 each packet + tax	\$ _____
• Audio Copy	\$ 10.00 each + tax	\$ _____
• Video Copy	\$ 25.00 each + tax	\$ _____
• Mylar Copies of Plats	\$ 20.00 per mylar copy + tax	\$ _____
• Certified Copies	\$ 1.25 1 st page .25 each additional page	\$ _____
• Copy of Budget	\$ 25.00 each + tax	\$ _____
• Other _____	Price to be determined	\$ _____
• The salary of an employee(s)	\$ _____ labor x _____ hours + tax	\$ _____

(hourly rate plus benefits) filling a request, when retrieval and duplication of the documents requested generate labor in excess of one hour.

The municipality may reduce or waive a fee when the municipality determines that the reduction or waiver is in the public interest. Fee reductions and waivers shall be uniformly applied among persons who are similarly situated. The municipality may waive a fee of five dollars or less if the fee is less than the cost would be to the municipality to arrange for payment.

TAX \$ _____
TOTAL CHARGES \$ _____

Date Request Received: 4/14/2020 Completed By or Referred to (check a box below) Name: Lyn

Request for Record(s) Copy(ies) total \$ _____ was received on _____ and provided or mailed/emailed on _____

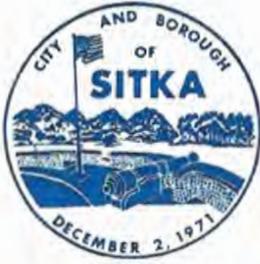
Record(s) or Information is exempt from disclosure and public access is denied and the requestor was notified on 4/30/2020

Record(s) or Information cannot be located or do not exist and the requestor was notified on _____

Record(s) or Information available online at www.cityofsitka.com

The departments that have a check mark have been copied to assist in filling this records request.

<input type="checkbox"/> Administration	<input type="checkbox"/> Finance	<input type="checkbox"/> IS - Email	<input type="checkbox"/> Planning Department
<input type="checkbox"/> Assessing	<input type="checkbox"/> Fire Department	<input type="checkbox"/> Library	<input checked="" type="checkbox"/> Police Department
<input type="checkbox"/> Centennial Building	<input type="checkbox"/> Harbor Department	<input type="checkbox"/> Legal Department	<input type="checkbox"/> Public Works
<input type="checkbox"/> Electric Department	<input type="checkbox"/> Human Resources	<input type="checkbox"/> Municipal Clerk	<input type="checkbox"/> Other: _____



City and Borough of Sitka

100 Lincoln Street
Sitka, Alaska 99835

Coast Guard City, USA

April 28, 2020

Nicholas Feronti
Northern Justice Project, LLC
406 G Street, Suite 207
Anchorage, Alaska 99501

Re: Public Records Request of Nicholas Feronti (4/14/20)

Dear Mr. Feronti:

This letter responds to your Public Records Request ("PRR"), dated April 14, 2020 (copy attached).

Records of the City and Borough of Sitka ("CBS") are subject to disclosure pursuant to municipal law, Sitka General Code ("SGC"), Chapter 1.25 "Public Records" and corresponding state law, Alaska Statutes ("AS") Chapter 40.25 "Public Records Disclosures," both commonly referred to as the Public Records Act ("PRA"). However, there are exceptions to these public records disclosure laws. The following exceptions apply to your PRR.

SGC 1.25.040 Public records exceptions—Certified copies.

A. Every person has a right to inspect a public record except:

* * *

5. Records or information compiled for law enforcement purposes, but only to the extent that the production of the law enforcement records or information:

- a. Could reasonably be expected to interfere with enforcement proceedings;
- b. Would deprive a person of a right to a fair trial or an impartial adjudication;
- c. Could reasonably be expected to constitute an unwarranted invasion of the personal privacy of a suspect, defendant, victim or witness;

* * *

You have requested records that were compiled for law enforcement purposes. These records involve an active case that is still under investigation. Accordingly, the exceptions stated above in SGC 1.25.040 (A)(5)(a)(b) and (c) apply. Therefore, your request is denied. This exception will extend until no further court action is expected.

Mr. Feronti
April 28, 2020
Page 2

This decision has been made pursuant to the municipal and state PRA's cited above. You may be able to obtain copies of these records by court order or other legal process. Further, once the investigation is closed, you may renew your request at that time.

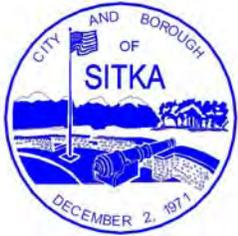
You may also appeal this denial, under SGC 1.25.080 "Appeals", to the CBS Assembly and, then, to the Sitka Superior Court. For more information contact the CBS Municipal Clerk's Office, Records Specialist, at 907-747-1826 and melissa.henshaw@cityofsitka.org.

Sincerely,



Sara Peterson
Municipal Clerk

cc: Lyn Blankenship, Dispatch and Records Clerk
Chief Robert Baty, Sitka Police Department
Brian E. Hanson, Municipal Attorney



City and Borough of Sitka

100 Lincoln Street • Sitka, Alaska 99835

MEMORANDUM

To: Sara Peterson, Municipal Clerk
From: Brian Hanson, Municipal Attorney
Date: June 17, 2020

The following is my submission for the appeal by Mr. Feronti of the decision denying his Public Record Request (PRR) submitted on April 14, 2020. I have copied Mr. Feronti. Please distribute to the Assembly for the June 23, 2020, appeal hearing at the Assembly's regular meeting.

Introduction

This is an appeal of a denial of a PRR made by Mr. Feronti. The Assembly is required to hear the appeal as a quasi-judicial body. The Assembly must decide to deny or grant, in whole or in part, the appeal, after receiving evidence and argument from Mr. Feronti and myself (on behalf of CBS). There are no code provisions which govern procedure. There are no applicable formal rules of evidence or procedure. The Assembly is expected to proceed informally in hearing this appeal. The Mayor will preside over the hearing with the authority to make rulings on procedure. I am available for counsel regarding procedure.

Procedural and Factual Background

A PRR, dated April 14, 2020 (Exhibit A), was submitted by Nicholas Feronti, an attorney working for Northern Justice Project (NJP), to the Municipal Clerk of the City and Borough of Sitka (CBS) by email on April 14, 2020. That PRR requested “[a]ll records from and concerning Sitka Police Department case number 20-0020.” In his additional description of the records requested, Mr. Feronti states “[t]his case concerns Ryan Silva.” Note, NJP, through its attorneys James Davis and Mr. Feronti, represented

Ryan Silva in the civil case Mr. Silva brought against CBS and the Sitka Police Department (SPD), Case No. 1SI-18-00176 CI, which was settled by agreement after mediation and subsequently dismissed with prejudice in the fall of 2019. Further note, the case number referenced by Mr. Feronti in his PRR is an internal administrative designation for the investigation. Such numbers are not public and, consequently, could only be obtained by Mr. Feronti if there was a breach of administrative protocol at SPD. This breach of administrative protocol is currently under investigation.

Mr. Feronti's PRR was denied by the Municipal Clerk, pursuant to my counsel (as required by code and practiced by the Municipal Clerk and the Legal Department), by letter dated April 28, 2020 (Exhibit B). Mr. Feronti submitted a written appeal and request for reconsideration to the Municipal Clerk by letter dated April 30, 2020 (Exhibit C). In his letter, Mr. Feronti stated "we hereby appeal the denial of this request" and, in his concluding sentence, states "[p]lease reconsider the errant denial and provide the requested records." By email sent to Mr. Feronti on April 30, 2020 (Exhibit D), I advised Mr. Feronti of my intent to reconsider the denial of his PRR and only to proceed with the appeal if that reconsideration was denied. By email sent to me on April 30, 2020 (Exhibit D), Mr. Feronti insisted I proceed with the appeal. By email sent to Mr. Feronti on April 30, 2020 (Exhibit D), I assured Mr. Feronti that I would advance the appeal; but, in the meantime, I would reconsider the denial and potentially disclose the records requested. After reconsidering the denial, by notice given by email dated May 27, 2020 (Exhibit E), I advised Mr. Feronti that the denial stands and that his appeal would proceed. In my email to Mr. Feronti, I advised him that the appeal hearing was set for June 23, 2020, with "written materials" due for submission by noon on June 17, 2020.

Argument

At the outset it should be noted that there is a presumption by Alaska courts in favor of disclosure and that Alaska courts are required to narrowly construe exceptions in favor of disclosure. See *Fuller v. City of Homer*, 73 P.3d 1039, 1061-62 (Alaska 2003). I followed that presumption when making my decision and narrowly construed the exception I applied in making my decision. The Assembly, when considering Mr.

Feronti's appeal, when substituting its judgment for me should follow the presumption and narrowly construe the exception I applied.

In addition, it should be noted at the outset that the burden is on me, on behalf of CBS, to justify denying Mr. Feronti's PRR. See *Municipality of Anchorage v. Anchorage Daily News*, 794 P.2d 584, 593 (Alaska 1990). I accept that burden.

The records Mr. Feronti seeks, which are SPD investigation files (e.g., officer reports, witness interview reports), are protected by what is known as the "law-enforcement-interference exception" to the Public Records Act (PRA), found in Sitka General Code (SGC) 1.25.040 "Public records exceptions." I relied on subsections (A)(5)(a), (b), and (c) of SGC 1.25.040 which states in pertinent part (full text attached) ". . . [e]very person has a right to inspect a public record **except** [emphasis added] . . . [r]ecords or information compiled for law enforcement purposes, but only to the extent that production of the law enforcement records or information: (a) Could reasonably be expected to interfere with enforcement proceedings; (b) Would deprive a person of a right to a fair trial or an impartial adjudication; (c) Could reasonably be expected to constitute an unwarranted invasion of the personal privacy of a suspect, defendant, victim or witness: . . ." This exception is fundamental to protecting law enforcement investigations from outside interference, which in turn assures the right to a fair trial/impartial adjudication and protects the personal privacy of the suspect, victim and/or witness. It is common for the Municipal Clerk, with counsel from the Municipal Attorney, to invoke this exception when there is a PRR for records from an active SPD criminal investigation.

In this case, the investigation is currently active and will necessitate further investigation by law enforcement. The case is in the process of being turned over to the State of Alaska for investigation and possible prosecution, for the purpose of avoiding any perceived bias or conflict of interest by SPD in light of the aforementioned civil litigation against CBS by Mr. Silva. The need to protect the integrity of the active investigation warrants withholding the requested records at this time. The need to protect the

investigation from interference by Mr. Silva or others working on behalf of Mr. Silva warrants withholding the requested records at this time. Evidence could be compromised. The records, as well as related law enforcement investigation strategies and tactics, could be used to the detriment of the investigation. An unwarranted invasion of the personal privacy of Mr. Silva, the alleged victims, and witnesses warrants withholding the requested records at this time. Mr. Silva's reputation and character should be protected, as well as the reputation and character of the alleged victims and witnesses. The alleged victims and witnesses should be protected from undue influence. Remember, no crime has been charged. This is a matter under investigation. If a crime is charged, the records will be subject to disclosure. If the investigation is closed without a crime charged, the records will be subject to disclosure. The foregoing establishes a reasonable expectation of interference with enforcement proceedings if the records were released at this time and a reasonable expectation of an unwarranted invasion of the personal privacy of the suspect, victims and/or witnesses if the records were released at this time. Please note an important consideration, the nature of the offense being investigated is not being presented in this submission to protect the personal privacy of Mr. Silva, the alleged victims, and the witnesses. Any discussion of the nature of the offense being investigated should be done in executive session.

In his letter of appeal, Mr. Feronti cites *Basey v. State*, 408 P.3d 1173, 1180 (Alaska 2017), for the proposition that CBS cannot invoke the "law-enforcement-interference exception" by merely pointing to a pending criminal investigation involving Mr. Silva. However, CBS is not just pointing to the investigation. As discussed above, CBS is pointing to the fact that the investigation is ongoing, it needs to be protected from interference, the evidence, strategies and tactics need to be safeguarded until a prosecutorial determination is made, and the personal privacy of Mr. Silva, the alleged victims, and the witnesses need to be protected from unwarranted invasion. The *Basey* case provides no holding as to what must be shown to invoke the exception – such was not necessary for its decision. The showing made in this submission and at the hearing will clearly invoke the exception. I have attached a copy of the *Basey* decision for your

review. You will see that only the last three paragraphs (less than a page of the decision) deals with the exception and, most importantly, provides no guidance as what needs to be shown to invoke the exception. Regardless, a proper showing has been made in this submission, and will be made at the hearing, to invoke the exception.

Conclusion

For those reasons stated above and those reasons provided at the hearing to be held on Mr. Feronti's appeal on June 23, 2020, the Assembly should uphold the decision not to produce the requested records to Mr. Feronti which are excepted from disclosure by the "law-enforcement-interference exception" to the PRA.



PUBLIC RECORDS REQUEST FORM

Name: Nicholas Feranti Northern Justice Project, LLC		Address: 406 G Street, Suite 207	
City: Anchorage		State: AK	Zip: 99501
Phone No.: 907-330-4070	Cell No.: 907-330-4070	E-Mail: nferanti@njp-law.com	

The employee having custody of public records shall give, on request and pre-payment of the fee established under 1.35.040, unless pre-payment is waived, a copy of the public record. The employee having custody of the public records shall respond within ten working days of the request. This time frame may be extended by notification of the need for additional time. If the request is denied in whole or in part, you will be notified in writing. You may appeal the denial to the municipal administrator, if written appeal is filed within five working days. If you are not satisfied with the ruling of the municipal administrator, you may appeal to the assembly within five working days, which will be heard at the next regular scheduled assembly meeting. Any appeal from the assembly's final decision is to Superior Court as long as that appeal is filed no later than thirty days after assembly action.

Title of Record(s): All records from and concerning Sitka Police Department case number 20-0020

Date of Record(s): Uncertain

Description of Record(s): Please provide any additional information that will assist us in locating the record(s) for you as quickly as possible:

This case concerns Ryan Silva. It might be listed under "suspicious activity." SPD employees Ewers, Baty, and Steele were/are involved. We request all records including but not limited to reports, audio recordings, photos, videos, officer/employee notes, emails, text messages, and other documents.

Requestor's Signature: *Nicholas Feranti* Date: 4/14/2020

*** Please Note: This form must be completed and returned to the Municipal Clerk's Office for processing. ***
FOR OFFICE USE ONLY

• Photocopies	\$.25 per page + tax	\$ _____
• Assembly Packets	\$ 10.00 each packet + tax	\$ _____
• Audio Copy	\$ 10.00 each + tax	\$ _____
• Video Copy	\$ 25.00 each + tax	\$ _____
• Mylar Copies of Plats	\$ 20.00 per mylar copy + tax	\$ _____
• Certified Copies	\$ 1.25 1 st page .25 each additional page	\$ _____
• Copy of Budget	\$ 25.00 each + tax	\$ _____
• Other _____	Price to be determined	\$ _____
• The salary of an employee(s)	\$ _____ labor x _____ hours + tax	\$ _____

(hourly rate plus benefits) filling a request, when retrieval and duplication of the documents requested generate labor in excess of one hour.

The municipality may reduce or waive a fee when the municipality determines that the reduction or waiver is in the public interest. Fee reductions and waivers shall be uniformly applied among persons who are similarly situated. The municipality may waive a fee of five dollars or less if the fee is less than the cost would be to the municipality to arrange for payment.

TAX \$ _____
TOTAL CHARGES \$ _____

Date Request Received: 4/14/2020 Completed By or Referred to (check a box below) Name: Lyn

Request for Record(s) Copy(ies) total \$ _____ was received on _____ and provided or mailed/emailed on _____

Record(s) or Information is exempt from disclosure and public access is denied and the requestor was notified on 4/30/2020

Record(s) or Information cannot be located or do not exist and the requestor was notified on _____

Record(s) or Information available online at www.cityofsitka.com

The departments that have a check mark have been copied to assist in filling this records request.

<input type="checkbox"/> Administration	<input type="checkbox"/> Finance	<input type="checkbox"/> IS - Email	<input type="checkbox"/> Planning Department
<input type="checkbox"/> Assessing	<input type="checkbox"/> Fire Department	<input type="checkbox"/> Library	<input checked="" type="checkbox"/> Police Department
<input type="checkbox"/> Centennial Building	<input type="checkbox"/> Harbor Department	<input type="checkbox"/> Legal Department	<input type="checkbox"/> Public Works
<input type="checkbox"/> Electric Department	<input type="checkbox"/> Human Resources	<input type="checkbox"/> Municipal Clerk	<input type="checkbox"/> Other: _____



City and Borough of Sitka

100 Lincoln Street
Sitka, Alaska 99835

Coast Guard City, USA

April 28, 2020

Nicholas Feronti
Northern Justice Project, LLC
406 G Street, Suite 207
Anchorage, Alaska 99501

Re: Public Records Request of Nicholas Feronti (4/14/20)

Dear Mr. Feronti:

This letter responds to your Public Records Request ("PRR"), dated April 14, 2020 (copy attached).

Records of the City and Borough of Sitka ("CBS") are subject to disclosure pursuant to municipal law, Sitka General Code ("SGC"), Chapter 1.25 "Public Records" and corresponding state law, Alaska Statutes ("AS") Chapter 40.25 "Public Records Disclosures," both commonly referred to as the Public Records Act ("PRA"). However, there are exceptions to these public records disclosure laws. The following exceptions apply to your PRR.

SGC 1.25.040 Public records exceptions—Certified copies.

A. Every person has a right to inspect a public record except:

* * *

5. Records or information compiled for law enforcement purposes, but only to the extent that the production of the law enforcement records or information:

- a. Could reasonably be expected to interfere with enforcement proceedings;
- b. Would deprive a person of a right to a fair trial or an impartial adjudication;
- c. Could reasonably be expected to constitute an unwarranted invasion of the personal privacy of a suspect, defendant, victim or witness;

* * *

You have requested records that were compiled for law enforcement purposes. These records involve an active case that is still under investigation. Accordingly, the exceptions stated above in SGC 1.25.040 (A)(5)(a)(b) and (c) apply. Therefore, your request is denied. This exception will extend until no further court action is expected.

Exhibit 2

Mr. Feronti
April 28, 2020
Page 2

This decision has been made pursuant to the municipal and state PRA's cited above. You may be able to obtain copies of these records by court order or other legal process. Further, once the investigation is closed, you may renew your request at that time.

You may also appeal this denial, under SGC 1.25.080 "Appeals", to the CBS Assembly and, then, to the Sitka Superior Court. For more information contact the CBS Municipal Clerk's Office, Records Specialist, at 907-747-1826 and melissa.henshaw@cityofsitka.org.

Sincerely,


Sara Peterson
Municipal Clerk

cc: Lyn Blankenship, Dispatch and Records Clerk
Chief Robert Baty, Sitka Police Department
Brian E. Hanson, Municipal Attorney

JAMES J. DAVIS, JR. • Admitted in Alaska
jdavis@njp-law.com

GORIUNE DUDUKGIAN • Admitted in Alaska & California
gdudukgian@njp-law.com

NICK FERONTI • Admitted in Texas
nferonti@njp-law.com



406 G STREET, SUITE 207
ANCHORAGE, AK 99501

p 907.308.3395
f 866.813.8645

www.njp-law.com

a private civil rights and special education firm

April 30, 2020

VIA EMAIL

Sara Peterson
Municipal Clerk
City and Borough of Sitka
100 Lincoln Street
Sitka, Alaska 99835

Re: Appeal to the Assembly of the City and Borough of Sitka Concerning the
Municipal Clerk's Errant Denial of Public Records Request Regarding
Sitka Police Department Case Number 20-0020.

Dear Municipal Clerk:

Our office submitted a public records request to the City and Borough of Sitka on April 14, 2020. A copy of this request is attached hereto as Exhibit 1. It requested "[a]ll records from and concerning Sitka Police Department case number 20-0020." As an additional description of the records at issue, the request stated:

This case concerns Ryan Silva. It might be listed under "suspicious activity." SPD employees Ewers, Baty, and Steele were/are involved. We request all records including but not limited to reports, audio recordings, photos, videos, officer/employee notes, emails, text messages, and other documents.

On April 30, 2020, we received a response letter via email regarding our April 14, 2020 request. This letter was dated April 28, 2020. The letter indicated that it was from Sara Peterson, Municipal Clerk, and listed an address of 100 Lincoln Street, Sitka, Alaska 99835. A copy of this letter is attached hereto as Exhibit 2.

This letter denied our office's April 14, 2020 public records request. It claimed that three public records exceptions applied under Sitka General Code 1.25.040(A)(5)(a-c), reproduced in pertinent part below:

SGC 1.25.040(A) Every person has a right to inspect a public record except:

[...] 5. Records or information compiled for law enforcement purposes, but only to the extent that the production of the law enforcement records or information:

- a. Could reasonably be expected to interfere with enforcement proceedings;
- b. Would deprive a person of a right to a fair trial or an impartial adjudication;
- c. Could reasonably be expected to constitute an unwarranted invasion of the personal privacy of a suspect, defendant, victim or witness; [...]

Pursuant to Sitka General Code 1.25.080, we hereby appeal the denial of this request to the City and Borough of Sitka Assembly. This appeal concerns all of the records previously identified in this letter and in the initial request that our office made on April 14, 2020.

The April 28, 2020 letter seemingly contained only one fact in support of applying these above three exceptions and denying the public records request. It claimed that the requested "records involve an active case that is still under investigation."

The Alaska Supreme Court has already explained why this sort of rationalization cannot pass muster. *See Basey v. State*, 408 P.3d 1173, 1180 (Alaska 2017) (emphasis added).

It suffices to say the State cannot invoke the law-enforcement-interference exception merely by pointing to a pending criminal case involving the requestor. If the legislature had intended to create a per se exception that applies any time the requestor is being prosecuted — even by the federal government and not the State — the legislature would not have required that the requested records be "reasonably . . . expected to interfere" with the prosecution.

Here, the municipal clerk's reasons for denial are just as, if not more, tenuous. Our office has requested records about a criminal case. Yet the request has been denied because the case apparently remains "active" and "under investigation." Full stop. Under *Basey*, this is — again — clearly deficient. There has been no showing — indeed, not even an attempt at a showing — as to why disclosure would somehow interfere with enforcement, or sacrifice fairness at a trial, or invade someone's privacy.

We also note that, in *Anchorage v. Anchorage Daily News*, 794 P.2d 584, 589 (Alaska 1990), the Alaska Supreme Court stated that "exceptions to these disclosure requirements are construed narrowly in furtherance of the legislature's expressed bias in favor of broad public access." In support, the *Court* cited its decision in *Kenai v. Kenai Peninsula Newspapers*, 642 P.2d 1316, 1323 (Alaska 1982), where it stated that "[d]oubtful cases should be resolved by permitting public inspection."

Please reconsider the errant denial and provide the requested records.

Sincerely,

A handwritten signature in black ink, appearing to read "Nick Feronti". The signature is written in a cursive, slightly slanted style.

Nick Feronti

Brian Hanson

From: Brian Hanson
Sent: Thursday, April 30, 2020 1:13 PM
To: Nick Feronti; Melissa Henshaw; Sara Peterson
Cc: Lyn Blankenship; Robert Baty (Chief of Police); Coral Crenna
Subject: RE: Public Records Request

Yes, we'll advance this to an appeal by the Assembly.

In the meantime, as suggested by my email, I'll review the legal authority offered by you in light of the relevant facts and reconsider the denial. Obviously, if the requested records are disclosed before the Assembly appeal we'll cancel the hearing. If not, we'll proceed with the hearing.

Thank you.



Brian E. Hanson
Municipal Attorney
City and Borough of Sitka, Alaska
100 Lincoln Street, Sitka, Alaska, 99835
(907)747-1879

CONFIDENTIALITY NOTICE: This email message is intended only for the named recipients. It contains information that may be confidential, privileged, attorney work product, or otherwise exempt from disclosure under applicable law. If you have received this message in error, are not a named recipient, or are not the employee or agent responsible for delivering this message to a named recipient, be advised that any review, disclosure, use, dissemination, distribution, or reproduction of this message or its contents is strictly prohibited. Please notify us immediately that you have received this message in error, and delete the message.

From: Nick Feronti <nferonti@njp-law.com>
Sent: Thursday, April 30, 2020 1:04 PM
To: Melissa Henshaw <melissa.henshaw@cityofsitka.org>; Sara Peterson <sara.peterson@cityofsitka.org>; Brian Hanson <brian.hanson@cityofsitka.org>
Cc: Lyn Blankenship <lyn.blankenship@sitkapd.org>; Robert Baty (Chief of Police) <robert.baty@sitkapd.org>; Coral Crenna <coral.crenna@cityofsitka.org>
Subject: Re: Public Records Request

Mr. Hanson,

I hope that you are having a nice morning. But I am very confused by your response. Please clarify it.

We submitted a public records request to the Municipal Clerk. The public records request was denied. We just sent a letter requesting an appeal to the assembly. The letter was explicit about this.

But your response suggests that the request is now under some sort of reconsideration. And that it is perhaps unclear if we are interested in proceeding with an appeal to the assembly.

To be very clear, as was stated in the letter, we are interested in appealing this denial to the assembly.

I do not understand how this issue of reconsideration is contemplated by the Sitka General Code. If the Municipal Clerk now wants to provide the requested records, that is great, we can drop all of this. But if not, we need to move forward with this appeal now.

As for the legal authority, it is straightforward. *Basey* stated, in no uncertain terms, that entities "cannot invoke the law-enforcement-interference exception merely by pointing to a pending criminal case..." Yet that is precisely what happened here. That runs afoul of the Alaska Supreme Court's clear favoring of public disclosure, and its charge that doubtful cases should be resolved by allowing public inspection. Stuff like this is the foundation of a free and transparent society.

Please confirm that the requested records are being provided as soon as possible. Otherwise, please confirm that this appeal is indeed advanced to the Assembly as was requested in the letter.

Nick Feronti
Northern Justice Project, LLC
406 G Street, Suite 207
Anchorage, AK 99501
Tel: (907) 308-3395
Fax: (866) 813-8645
<https://njp-law.com/>

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On Thursday, April 30, 2020, 12:41:30 PM AKDT, Brian Hanson <brian.hanson@cityofsitka.org> wrote:

I'll assist Sara and Melissa with a response. I'll first look at the legal authority produced, reconsider and respond to Mr. Feronti. Only if reconsideration is denied, should we reach out to see if Mr. Feronti is interested in proceeding with an appeal to the Assembly. I'll work this out with Sara and Melissa. Thanks.



Brian E. Hanson

Municipal Attorney

City and Borough of Sitka, Alaska

100 Lincoln Street, Sitka, Alaska, 99835

(907)747-1879

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From: Melissa Henshaw <melissa.henshaw@cityofsitka.org>

Sent: Thursday, April 30, 2020 12:34 PM

To: Nick Feronti <nferonti@njp-law.com>; Sara Peterson <sara.peterson@cityofsitka.org>; Brian Hanson <brian.hanson@cityofsitka.org>

Cc: Lyn Blankenship <lyn.blankenship@sitkapd.org>; Robert Baty (Chief of Police) <robert.baty@sitkapd.org>; Coral Crenna <coral.crenna@cityofsitka.org>

Subject: RE: Public Records Request

Hello,

I am in receipt of your appeal.

Thank you,

Melissa Henshaw, CMC

Deputy Clerk/Records Specialist

City and Borough of Sitka

100 Lincoln Street * Sitka, AK 99835

Ph 907-747-1826 * FAX 907-747-7403

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From: Nick Feronti <nferonti@njp-law.com>
Sent: Thursday, April 30, 2020 12:25 PM
To: Melissa Henshaw <melissa.henshaw@cityofsitka.org>
Cc: Lyn Blankenship <lyn.blankenship@sitkapd.org>; Robert Baty (Chief of Police) <robert.baty@sitkapd.org>; Brian Hanson <brian.hanson@cityofsitka.org>
Subject: Re: Public Records Request

Hi Ms. Henshaw,

Attached please find an appeal. Please confirm receipt.

Nick Feronti

Northern Justice Project, LLC

406 G Street, Suite 207

Anchorage, AK 99501

Tel: (907) 308-3395

Fax: (866) 813-8645

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On Thursday, April 30, 2020, 08:12:35 AM AKDT, Melissa Henshaw <melissa.henshaw@cityofsitka.org> wrote:

Hello,

Attached you will find your public records request dated 4/14/2020 that has been closed. The response is attached.

Thank you,

Melissa Henshaw, CMC

Deputy Clerk/Records Specialist

City and Borough of Sitka

100 Lincoln Street * Sitka, AK 99835

Ph 907-747-1826 * FAX 907-747-7403

Messages to and from this email address may be available to the public under Alaska Public Records Law.



Brian Hanson

From: Brian Hanson
Sent: Wednesday, May 27, 2020 4:30 PM
To: Nick Feronti
Cc: Sara Peterson; Melissa Henshaw; Brian Hanson; Coral Crenna
Subject: Appeal of Denial of PRR (Feronti for NJP)(dated 4-14-20)

Importance: High

Mr. Feronti,

Please be advised that, from the points and authorities made in your appeal, I have reconsidered the denial of your Public Records Request (PRR), dated April 14, 2020, and find no factual basis or legal authority to overturn the denial. The City and Borough of Sitka (CBS) will proceed with your appeal. Please take notice as follows:

- A Public Record Request (PRR), dated April 14, 2020, was submitted by you to the CBS on April 14, 2020.
- Your PRR was denied by the Municipal Clerk, pursuant to my counsel, by letter dated April 28, 2020.
- You submitted a written appeal to the CBS by letter attached to an email sent on April 30, 2020.
- By email sent to you on April 30, 2020, I advised you of my intent to reconsider the denial of your PRR and only to proceed with the appeal if that reconsideration was denied.
- By email sent to me on April 30, 2020, you insisted that I proceed with the appeal.
- By email sent to you on April 30, 2020, I assured you that I would advance the appeal; but, in the meantime, I would reconsider the denial and potentially disclose the records requested.
- By notice given in this email, the denial of your PRR stands and your appeal will proceed.
- I now am able to schedule your appeal, although I won't be available to conduct the appeal until I return from a trip on June 9 which is being taken to see two medical specialists (among other important personal matters).
- The next available regular meeting of the Assembly at which your appeal may be heard, and when I'm available, is June 23, 2020.
- The Municipal Clerk has **set the appeal date for Tuesday June 23, 2020**, at the regular meeting of the CBS Assembly. The meeting starts **at 6:00 pm**. The appeal will be heard at a time dependent on the agenda. The Municipal Clerk will give prior public notice, as required by the Sitka General Code.
- If you'd like to provide any written materials to be considered by the Assembly, provide them to the Municipal Clerk. **The deadline to submit materials is June 17, 2020 at noon.**
- I will also have the opportunity to provide written materials, which will be shared with you according to the same deadline.
- If you desire to appear telephonically, please provide notice to the Municipal Clerk as soon as possible, but no later than June 17, 2020, at noon.
- At the meeting, the Assembly will hear your appeal. I will facilitate the appeal. You will be afforded the opportunity to provide evidence (witnesses and documents) and argument to the Assembly – as will I. The Mayor will preside over the hearing and may establish reasonable time limits.
- The Assembly may deliberate and decide your appeal at the meeting or postpone their deliberations and decision, as they see fit.

Authority for your appeal is found under Sitka General Code (SGC) 1.25.080. There is no specific direction in the SGC on how to conduct the appeal. We will follow a procedure using past practices, which will be outlined in an email I'll send you before the close of business on Friday June 12, 2020.

Let us know if you have any questions or concerns. The Municipal Clerk can be contacted at (907)-747-1811 or by email, sara.peterson@cityofsitka.org.

Thank you.



Brian E. Hanson

Municipal Attorney
City and Borough of Sitka, Alaska
100 Lincoln Street, Sitka, Alaska, 99835
(907)747-1879

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408 P.3d 1173 (Alaska 2017)

Kaleb Lee BASEY, Appellant,

v.

**STATE of Alaska, DEPARTMENT OF PUBLIC SAFETY, DIVISION OF ALASKA STATE
TROOPERS, BUREAU OF INVESTIGATIONS, Appellee.**

Supreme Court No. S-16609

Supreme Court of Alaska

December 29, 2017

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Appeal from the Superior Court of the State of Alaska, Fourth Judicial District, Fairbanks,
Douglas Blankenship, Judge. Superior Court No. 4FA-16-02509 CI

Kaleb Lee Basey, pro se, Fairbanks, Appellant.

John J. Novak, Assistant Attorney General, Anchorage, and Jahna Lindemuth, Attorney
General, Juneau, for Appellee.

Before: Stowers, Chief Justice, Winfree, Maassen, Bolger and Carney, Justices.

OPINION

BOLGER, Justice.

I. INTRODUCTION

In this appeal, Kaleb Basey argues the Alaska State Troopers (AST) must comply with his requests for certain public records. The State contends the requested records are statutorily exempt from disclosure because the records pertain to currently pending federal cases: a criminal case against Basey and a related civil suit he brought against various state employees. We conclude the State has not established that disclosure of these records " could reasonably be expected to interfere with enforcement proceedings" ^[1] or that either of these pending actions " involv[es] a public agency" ^[2] as required by the statutory exceptions the State cites.

II. FACTS AND PROCEEDINGS

Basey was the subject of a joint criminal investigation conducted by AST and the Fort Wainwright Criminal Investigation Division. He is now a party to two federal cases stemming from that investigation. First, Basey was indicted by a federal grand jury in December 2014 and is the defendant in a federal criminal case.^[3] Second, Basey brought a federal civil rights lawsuit in January 2016 against more than a dozen named individuals, including AST officers, based on their alleged actions during the investigation and his arrest.^[4]

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In September 2016 Basey filed two public records requests with AST. He sought records related to his specific investigation, records related to AST's use of military search authorizations, and disciplinary and training certification records for two AST investigators who are defendants in the civil case.^[5] About a week later AST denied Basey's requests on the basis that all of the information he requested pertained to pending litigation. Basey appealed to the Commissioner of the Department of Public Safety,^[6] challenging AST's determination that the records were not disclosable and arguing that any nondisclosable information could be redacted. The Commissioner denied the appeal. The denial letter stated that the requested records " pertain to a matter that is currently the subject of civil and/or criminal litigation to which [Basey is] a party" and that pursuant to AS 40.25.122 the records " continue to be unavailable through [a public records request] and must be obtained in accordance with court rules."

Basey subsequently filed a complaint in superior court to compel AST to produce the records. The State filed a motion to dismiss, asserting that two statutory exceptions justified the denial of Basey's requests. First, the State claimed that " [AS] 40.25.120(a)(6)(A) authorizes refusal to disclose records when the records pertain to a pending criminal prosecution," and it asked the court to take judicial notice of the pending federal criminal case. Second, the State claimed " [AS] 40.25.122 authorizes refusal to disclose records when the requestor is a party in a pending civil lawsuit that relates to the sought after records," and it asked the court to take judicial notice of the pending federal civil case. The State attached a redacted version of the federal civil complaint to its motion.

Basey opposed the motion, challenging the State's characterizations of the cited statutory exceptions. Citing *Brady v. State*^[7] and an attorney general opinion,^[8] he argued that the AS 40.25.122 litigation exception applies only when the requestor is " involved in litigation *with the state* " and that he had named individual persons, not the State, in his civil suit. (Emphasis in original.) Basey also argued that the AS 40.25.120(a)(6)(A) law-enforcement exception did not apply because the State had not " made a sufficient showing ... that disclosure of the requested records and information would reasonably interfere with enforcement proceedings." ^[9]

Without holding a hearing, the superior court dismissed the case with prejudice " [b]ased upon the reasoning in [the State's] Motion to Dismiss."

III. STANDARD OF REVIEW

The State did not indicate the procedural basis for its motion to dismiss, nor did the superior court do so in granting the motion. We construe the motion as one to dismiss for failure to state a claim pursuant to Alaska Civil Rule 12(b)(6),^[10] which we review de novo.^[11] Under Rule 12(b)(6) " [a] complaint should not be dismissed 'unless it appears beyond doubt that the plaintiff can prove no set of facts in support of his claim' that would entitle him to some

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form of relief."^[12] This case also presents questions of statutory interpretation, which we decide " using our independent judgment."^[13] We consider the statute's " text, legislative history, and purpose."^[14]

IV. DISCUSSION

" [T]here is a strong commitment in Alaska 'to ensuring broad public access to government records.' "^[15] Consequently, " [e]very person has a right to inspect a public record in the state," subject to certain exceptions set forth in statute.^[16] These exceptions are " narrowly construe[d]" in order to further the legislative policy of broad access,^[17] and the State generally bears the burden of showing that a record is not subject to disclosure.^[18] Throughout this case, the State has relied on only two exceptions to justify AST's nondisclosure of the requested records: the AS 40.25.122 litigation exception and the AS 40.25.120(a)(6)(A) law-enforcement-interference exception.

A. Litigation Exception (AS 40.25.122)

Alaska Statute 40.25.122 provides that documents relating to litigation involving a " public agency" ^[19] are subject to disclosure, with one exception:

A public record that is subject to disclosure and copying under AS 40.25.110-40.25.120 remains a public record subject to disclosure and copying even if the record is used for, included in, or relevant to litigation, including law enforcement proceedings, involving a public agency, except that with respect to a person involved in litigation, the records sought shall be disclosed in accordance with the rules of procedure applicable in a court or an administrative adjudication. In this section, " involved in litigation" means a party to litigation or representing a party to litigation, including obtaining public records for the party.

Basey was unquestionably " involved in litigation" when he submitted his records requests, but he asserts that the exception does not apply because he was not involved in litigation *with a public agency* . Rather, he was involved in litigation with individual state officers he sued in their personal capacity. The State responds that the exception applies but does not cite any authority for its position or otherwise develop its argument.^[20]

Implicit in the State's unsupported argument is a contention that the litigation exception applies whenever the requestor is involved in litigation, regardless of whether a public agency is a party to the litigation.

Both Basey's narrow reading of the litigation exception and the State's broad reading are plausible on the face of AS 40.25.122: the statute's first clause refers to "litigation ... involving a public agency," but the second clause—containing the exception—refers only to "litigation." Basey's is the more natural construction, though. Generally, "each part ... of a statute should be construed with every other part ... so as to produce a harmonious whole."^[21] The litigation exception contained in the second clause of AS 40.25.122 is an apparent exception to the first clause: the clauses are joined with the conjunction "except," and they both refer to the same subject matter. When the clauses are read together, the litigation exception exempts from disclosure certain records otherwise disclosable under the first clause of the section—that is, certain records "used for, included in, or relevant to litigation ... *involving a public agency*."^[22] The exception therefore applies only when the litigation involves a public agency.

The history of the litigation exception confirms this interpretation. The apparent precursor to AS 40.25.122 is a regulation drafted by the Department of Law and adopted in 1982. Former 6 Alaska Administrative Code (AAC) 95.150 provided that if a "requestor ... is in litigation *with an agency* in a judicial or administrative forum, disclosure of ... records relevant to that litigation or reasonably likely to lead to the discovery of relevant evidence is governed by the rules or orders in that forum."^[23] In a letter presenting 6 AAC 95.150 and related regulations, Attorney General Wilson Condon explained that the regulation was a response to an "attempt" the preceding year "by an attorney in the midst of litigation to carry on discovery of evidence outside the parameters of the court rules."^[24] According to Attorney General Condon, the attorney's use of the Public Records Act to obtain discovery had "intruded on the state's ability to present its case at trial since the state's witnesses had to divert their attention from the trial to respond to the requests."^[25]

The legislature took up this issue eight years later in 1990 when it enacted House Bill (H.B.) 405, a significant overhaul of the Public Records Act.^[26] According to Assistant Attorney General Jeff Bush, who testified in support of H.B. 405, the Department of Law "worked closely" with the bill's sponsor, Representative Kay Brown, in coming to a final version of the bill.^[27] The bill did not contain a litigation exception when it first passed the House.^[28] But Representative Brown suggested in a memorandum to Pat Pourchot, the Chair of the Senate State Affairs Committee, that "a provision relating to public records involved in litigation" be added.^[29] The proposed

handwritten note on Senator Pourchot's copy of the memorandum.^[30] The provision made it into the Senate State Affairs Committee substitute^[31] and ultimately into the enacted statute,^[32] and it is now codified at AS 40.25.122.^[33] After the Senate's version of H.B. 405 had passed both chambers, Attorney General Douglas Baily sent a bill review letter to Governor Steve Cowper in which he discussed the litigation exception.^[34] He wrote that AS 40.25.122 was "consistent with ... 6 AAC 95.150 and [did] not change existing law."^[35]

The foregoing history shows that the litigation exception was initially conceived to protect the State during litigation—to ensure that the State receives the protections afforded by the rules of discovery. Attorney General Condon cited this purpose when he presented former 6 AAC 95.150, and in fact 6 AAC 95.150 only applied when the requestor was in "litigation with an agency." There is no indication that the legislature intended a different purpose when it enacted AS 40.25.122. To the contrary, the Department of Law's substantial involvement in drafting H.B. 405 and its approval of adding a litigation provision to the bill suggest that AS 40.25.122 was intended as a statutory replacement for 6 AAC 95.150. Attorney General Baily's contemporaneous interpretation of AS 40.25.122 strongly supports this conclusion.^[36] The history of the litigation exception thus indicates the exception was intended to apply only when the requestor is involved in litigation "involving a public agency."^[37]

Former Attorney General Bruce Botelho reached the same conclusion in a 1994 informal opinion.^[38] He referred to the legislative history, citing Attorney General Baily's bill review letter and former 6 AAC 95.150.^[39] He further explained that "[t]here are legitimate public policy reasons for differentiating between record requests made by parties involved in litigation against the state and those made by other parties":

When the state is involved in the litigation, requiring the discovery rules to apply to documents sought by the other side ensures that the state is not disadvantaged in litigation by its public records statutes.... [I]t ensures equal footing for the state. This analysis simply does not apply when the state isn't a party to the litigation.^[40]

Attorney General Botelho briefly addressed this issue again in a formal opinion to the Commissioner of the Department of Public Safety on "requests for public release of ... law enforcement records."^[41] There too he concluded that the litigation exception applies only to "records sought in conjunction with *litigation involving the State*."^[42] He explained that the purpose of the exception was to "ensure[] that the state and its agencies are given the same protections afforded all litigants by the court rules governing

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discovery even when the documents sought are public records."^[43] We find the reasoning in these opinions persuasive, and the State does not repudiate the opinions or otherwise attack their reasoning.^[44]

State .^[45] We wrote that the statute " limits access to otherwise public records by 'person[s] involved in litigation' *with the State* ." ^[46] That case did not present the question whether the litigation exception applies only when the requestor is involved in litigation with a public agency or applies more broadly,^[47] and thus our interpretation of AS 40.25.122 in *Brady* is perhaps dictum. ^[48] Nonetheless, it is significant that the narrow reading of the litigation exception seemed most natural to this court.^[49]

The litigation exception in AS 40.25.122 thus applies only when the requestor is involved in litigation " involving a public agency." The State failed to establish Basey was involved in such litigation. Basey's complaint refers to his criminal case, but that case is being prosecuted by the federal government, not the State. The federal government is not a " public agency" as defined in the Public Records Act.^[50]

The State requested that the superior court take judicial notice of Basey's civil case,^[51] but no public agency is a party to that case either. Rather, Basey's civil complaint names a number of individual state officials as defendants, and explicitly states Basey is suing them " [i]n their individual capacities." ^[52] Basey brought his complaint pursuant to 42 U.S.C. § 1983 and *Bivens v. Six Unknown Named Agents of Federal Bureau of Narcotics* ,^[53] neither of which provides for a

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cause of action against a state or state agency.^[54]

The State has not argued that Basey's civil or criminal case " involv[es] a public agency" in some way other than a public agency being a party to the case, and we do not address this possibility. In other words, we decline to decide whether a public agency might be involved in litigation for the purpose of AS 40.25.122 even though it is not a party to the litigation, and we decline to decide whether the State has shown any such involvement. We conclude it was error for the superior court to grant the State's motion to dismiss pursuant to AS 40.25.122.

B. Law-Enforcement-Interference Exception (AS 40.25.120(a)(6)(A))

The State invokes an additional exception to the Public Records Act. Alaska Statute 40.25.120(a)(6)(A) provides that law enforcement records are not subject to production under the Public Records Act if disclosing them " could reasonably be expected to interfere with enforcement proceedings." Although Basey is involved in an enforcement proceeding as a defendant in a federal criminal action, he contends the State failed to show that disclosure of the requested records could reasonably be expected to interfere with the federal proceeding. Echoing the argument that it made in the superior court, the State responds— without elaboration— that AS 40.25.120(a)(6)(A) allows AST " to decline to disclose the [requested records] in light of their being the subject matter of the pending criminal prosecution."

We need not decide today precisely what kind of showing the State must make to invoke AS 40.25.120(a)(6)(A). It suffices to say the State cannot invoke the law-enforcement-interference exception merely by pointing to a pending criminal case involving the requestor. If the legislature had intended to create a per se exception that applies any time the requestor is being prosecuted— even by the federal government and not the State— the legislature would not have required that the requested records be " reasonably ... expected to interfere" with the prosecution. [55]

Based on the record before the court, dismissing Basey's complaint pursuant to AS 40.25.120(a)(6)(A) was error. Basey's complaint referred to his federal criminal prosecution, but nothing in the complaint shows " beyond doubt" that disclosure of the requested records could reasonably be expected to interfere with the federal criminal case.^[56] Even if we assume that the superior court converted the motion to dismiss into one for summary judgment,^[57] it was error to grant summary judgment on the basis of this exception.^[58] The State did not offer any evidence showing— and did not even allege— that disclosure of the requested records could reasonably be expected to interfere with enforcement proceedings.^[59]

V. CONCLUSION

Because the State failed to show that the litigation exception or the law-enforcement-interference exception applies, we REVERSE the superior court's grant of the

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State's motion to dismiss and REMAND for further proceedings consistent with this opinion.

Notes:

[1] AS 40.25.120(a)(6)(A).

[2] AS 40.25.122.

[3] Indictment, *United States v. Basey*, No. 4:14-CR-00028 (D. Alaska filed Dec. 16, 2014).

[4] Complaint, *Basey v. Hansen*, No. 4:16-CV-00004 (D. Alaska filed Jan. 15, 2016).

[5] Basey apparently believes these records are relevant to— among other things— his theory that AST has a pattern of using military search authorizations for civilian investigations in violation of the Posse Comitatus Act, 18 U.S.C. § 1385 (2012). See generally *United States v. Dreyer*, 804 F.3d 1266, 1272-77 (9th Cir. 2015) (en banc) (discussing and applying the Posse Comitatus Act).

[6] See 2 Alaska Administrative Code (AAC) 96.340(a) (Supp. 2016).

[7] 965 P.2d 1 (Alaska 1998).

[8] 1994 INFORMAL OP. ATT'Y GEN. 99.

[9] Basey also argued that the State had violated 2 AAC 96.330 (Supp. 2016) by failing to segregate and redact nondisclosable information to provide otherwise disclosable records. He renews this argument on appeal, but we do not address it as we reverse on other grounds. The superior court may address it on remand as appropriate.

[10] See *Shooshanian v. Wagner*, 672 P.2d 455, 461 (Alaska 1983) (explaining that a Rule 12(b)(6) motion "tests the legal sufficiency of the complaint's allegations" (quoting *Dworkin v. First Nat'l Bank of Fairbanks*, 444 P.2d 777, 779 (Alaska 1968))). Our disposition of this appeal would be the same were we instead to construe the motion as one for summary judgment. See Alaska R. Civ. P. 56.

[11] *Larson v. State, Dep't of Corr.*, 284 P.3d 1, 6 (Alaska 2012).

[12] *Id.* (quoting *Guerrero v. Alaska Hous. Fin. Corp.*, 6 P.3d 250, 254 (Alaska 2000)); see Alaska R. Civ. P. 12(b)(6).

[13] *Bernard v. Alaska Airlines, Inc.*, 367 P.3d 1156, 1160 (Alaska 2016) (quoting *Donahue v. Ledgends, Inc.*, 331 P.3d 342, 346 (Alaska 2014)).

[14] *Lingley v. Alaska Airlines, Inc.*, 373 P.3d 506, 512 (Alaska 2016) (citing *Donahue*, 331 P.3d at 346).

[15] *Fuller v. City of Homer*, 113 P.3d 659, 665 (Alaska 2005) (quoting *Fuller v. City of Homer*, 75 P.3d 1059, 1061 (Alaska 2003)).

[16] AS 40.25.120(a); *Gwich'in Steering Comm. v. State, Office of the Governor*, 10 P.3d 572, 578 (Alaska 2000).

[17] *Gwich'in Steering Comm.*, 10 P.3d at 578 (citing *Capital Info. Grp. v. State, Office of the Governor*, 923 P.2d 29, 33 (Alaska 1996)).

[18] *Anchorage Sch. Dist. v. Anchorage Daily News*, 779 P.2d 1191, 1193 (Alaska 1989); see also *Fuller*, 113 P.3d at 665 ("There is a presumption in favor of disclosure of public documents."); cf. *Gwich'in Steering Comm.*, 10 P.3d at 579 (explaining that for a public official to invoke the deliberate process privilege, the official "must show as a threshold matter that the communication is both 'predecisional' and 'deliberative'").

[19] " '[P]ublic agency' means a political subdivision, department, institution, board, commission, division, authority, public corporation, council, committee, or other instrumentality of the state or a municipality; 'public agency' includes the University of Alaska and the Alaska Railroad Corporation." AS 40.25.220(2).

[20] The State comes close to making an argument when it asserts that Basey " properly could obtain the sought after materials via the discovery rules applicable in the criminal prosecution and civil rights cases, not via a public records request." But the State did not make this argument in the superior court and offers no support for it now, other than a general citation to " Federal Criminal Rule 16 and Federal Civil Rules 27-37." And the State does not explain why the supposed availability of the documents under the rules of discovery renders them unavailable under the Public Records Act. *Cf. Rowan B., Sr. v. State, Dep't of Health & Soc. Servs., Office of Children's Servs.*, 320 P.3d 1152, 1156 (Alaska 2014) (explaining that the Public Records Act and discovery rules " [b]oth provide access to information, but they do so for different reasons and provide different types of access"). We treat this point as waived. *See Hagen v. Strobel*, 353 P.3d 799, 805 (Alaska 2015). In contrast with the State, Basey cites pertinent case law and attorney general opinions in support of his argument. *See Brady v. State*, 965 P.2d 1 (Alaska 1998); 1993-99 FORMAL OP. ATT'Y GEN. 1; 1994 INFORMAL OP. ATT'Y GEN. 99.

[21] *Ward v. State, Dep't of Pub. Safety*, 288 P.3d 94, 99 (Alaska 2012) (quoting *Forest v. Safeway Stores, Inc.*, 830 P.2d 778, 781 (Alaska 1992)).

[22] AS 40.25.122 (emphasis added). *Cf. N. Alaska Env'tl. Ctr. v. State, Dep't of Nat. Res.*, 2 P.3d 629, 635-36 (Alaska 2000) (reasoning that a statute's exemption of permit issuances from a written-findings requirement otherwise applicable to " disposals" implies that permit issuances are " disposals"); 2A NORMAN J. SINGER & SHAMBIE SINGER, STATUTES AND STATUTORY CONSTRUCTION § 47:11, at 326 (7th ed. 2014) (" Exceptions, like provisos, restrict general legislative language.").

[23] Former 6 AAC 95.150 (eff. 10/8/1982; repealed 11/6/1994) (emphasis added). Another pertinent regulation, still in effect, is 2 AAC 96.220 (Supp. 2016). It provides: " [A] public agency may inquire whether [the requestor] is a party, or represents a party, involved in litigation with the state or a public agency to which the requested record is relevant. If so, the [requestor] shall be informed to make the request in accordance with applicable court rules." While 2 AAC 96.220 does not state that the litigation exception applies only when the requestor is involved in litigation with a public agency, it strongly implies that this is the case.

[24] 1982 INFORMAL OP. ATT'Y GEN. 493, 497.

[25] *Id.*

[26] Ch. 200, SLA 1990.

[27] Testimony of Jeff Bush, Assistant Att'y Gen. at 1:50, Hearing on H.B. 405 Before the Sen. State Affairs Comm., 16th Leg., 2d Sess. (Apr. 25, 1990).

[28] See Committee Substitute for House Bill (C.S.H.B.) 405 (FIN), 16th Leg., 2d Sess. (1990); 1990 House Journal 3021.

[29] Memorandum from Rep. Kay Brown to Sen. Pat Pourchot on C.S.H.B. 405, 16th Leg., 2nd Sess., Alaska Leg. Microfiche Collection No. 6708 (Apr. 7, 1990).

[30] *Id.*

[31] Senate Committee Substitute for Committee Substitute for House Bill (S.C.S. C.S.H.B.) 405 (STA), 16th Leg., 2d Sess. (1990).

[32] Ch. 200, § 6, SLA 1990.

[33] The litigation provision was originally codified at AS 09.25.122 but was later renumbered as AS 40.25.122. AS 40.25.122 revisor's note.

[34] Letter from Att'y Gen. Douglas Baily to Gov. Steve Cowper, File No. 88390-0175 (June 18, 1990).

[35] *Id.*

[36] We " exercise[] [our] independent judgment on matters of statutory interpretation," and the weight we accord an attorney general's " opinion[] is largely" a matter of " discretion." *Grimes v. Kinney Shoe Corp.*, 938 P.2d 997, 1000 n.7 (Alaska 1997). Here, Attorney General Baily's interpretation is entitled to significant deference given that the Department of Law drafted the original version of the litigation exception, former 6 AAC 95.150, and was substantially involved in drafting H.B. 405. *Cf. Flissock v. State, Div. of Ret. & Benefits*, 818 P.2d 640, 645 (Alaska 1991) (" The interpretation of legislation by ... the agency that sponsored the bill is entitled to be given weight by the court in construing the intent of the statute.").

[37] AS 40.25.122.

[38] 1994 INFORMAL OP. ATT'Y GEN. 99.

[39] *Id.* at 99-100.

[40] *Id.* at 100.

[41] 1993-99 FORMAL OP. ATT'Y GEN. 1.

[42] *Id.* at 3-4 & n.3 (emphasis in original).

[43] *Id.* at 3.

[44] See *Bullock v. State, Dep't of Cmty. & Reg'l Affairs*, 19 P.3d 1209, 1216 (Alaska 2001) ("Attorney General's opinions, while not controlling, are entitled to some deference in matters of statutory construction."); *Allison v. State*, 583 P.2d 813, 817 n.15 (Alaska 1978) (indicating that whether an attorney general's opinion has " been challenged" is a factor to be considered in deciding how much weight to accord the opinion (quoting *Smith v. Mun. Court of Glendale Judicial Dist.*, 167 Cal.App.2d 534, 334 P.2d 931, 935 (1959))); see also *supra* note 36.

[45] 965 P.2d 1, 18, 22 (Alaska 1998).

[46] *Id.* at 18 (alteration in original) (emphasis added) (quoting former AS 09.25.122 (1998), later renumbered as AS 40.25.122); see also *id.* at 22 (" The statute ... directs in mandatory language that 'with respect to a person involved in litigation [*with a public agency*], the records sought shall be disclosed in accordance with the rules of procedure applicable in a court.' " (alteration in original) (emphasis added) (quoting former AS 09.25.122 (1998), later renumbered as AS 40.25.122)).

[47] Rather, we addressed an equal protection challenge to the litigation exception, finding the challenge inadequately briefed and thus waived. *Id.* at 19. We also reviewed the superior court's dismissal on summary judgment of a claim that state officials retaliated against a litigant by applying the AS 40.25.122 litigation exception " overbroadly." *Id.* at 22. We held that the claim was properly dismissed because an official's " letter offering to permit [the litigant] access to all public records, if [he] would commit in writing not to use such access to gather documents for litigation, rebut[ted] any inference that officials were acting with retaliatory intent." *Id.*

[48] See *VECO, Inc. v. Rosebrock*, 970 P.2d 906, 922 (Alaska 1999) (" Dicta is defined as '[o]pinions of a judge which do not embody the resolution or determination of the specific case before the court.' " (alteration in original) (quoting BLACK'S LAW DICTIONARY 454 (6th ed. 1990))); see also *Joseph v. State*, 26 P.3d 459, 468-69 (Alaska 2001) (" Dictum is not holding.").

[49] The State also assumed in *Brady* that this was the correct reading. See Brief of Appellees at 12 n.1, *Brady*, 965 P.2d 1, (No. S-07916), 1997 WL 34617347, at *12 n.1 (stating that AS 40.25.122 applied " because the [appellants were] involved in litigation with the State").

[50] AS 40.25.220(2); see *supra* note 19.

[51] Basey argues the superior court erred in taking " judicial notice of disputed matters outside the pleadings without converting the motion to dismiss [into a motion for summary judgment] or

explicitly stating that said matters were being excluded." See *Pedersen v. Blythe*, 292 P.3d 182, 185 (Alaska 2012) (" [J]ust as it does when converting a motion to dismiss [to a motion for summary judgment], the court must give notice ... of its intent to take judicial notice and 'afford [the parties] an opportunity to dispute the facts judicially noticed.' " (quoting *Schwartz v. Commonwealth Land Title Ins. Co.*, 374 F.Supp. 564, 579 (E.D. Pa. 1974))). Since we reverse the superior court on other grounds, we do not address this argument.

[52] Complaint, *supra* note 4, at 1.

[53] 403 U.S. 388, 91 S.Ct. 1999, 29 L.Ed.2d 619 (1971); see Complaint, *supra* note 4, at 2.

[54] See *State, Dep't of Corr. v. Heisey*, 271 P.3d 1082, 1095 (Alaska 2012) (" A *Bivens* claim is a judicially created claim which gives relief to plaintiffs claiming federal constitutional violations by federal agents ." (emphasis added)); *State, Dep't of Health & Soc. Servs., Div. of Family & Youth Servs. v. Native Vill. of Curyung*, 151 P.3d 388, 403 (Alaska 2006) (" The [United States] Supreme Court has unequivocally held that states are not proper defendants under § 1983." (citing *Arizonans for Official English v. Arizona*, 520 U.S. 43, 69, 117 S.Ct. 1055, 137 L.Ed.2d 170 (1997))).

[55] AS 40.25.120(a)(6)(A).

[56] *Larson v. State, Dep't of Corr.*, 284 P.3d 1, 6 (Alaska 2012) (quoting *Guerrero v. Alaska Hous. Fin. Corp.*, 6 P.3d 250, 254 (Alaska 2000)).

[57] See Alaska R. Civ. P. 12(b).

[58] See Alaska R. Civ. P. 56(c); *Reasner v. State, Dep't of Health & Soc. Servs., Office of Children's Servs.*, 394 P.3d 610, 613-14 (Alaska 2017) (" [S]ummary judgment is appropriate only when no reasonable person could discern a genuine factual dispute on a material issue." (alteration in original) (quoting *Christensen v. Alaska Sales & Serv., Inc.*, 335 P.3d 514, 520 (Alaska 2014))).

[59] See *French v. Jadon, Inc.*, 911 P.2d 20, 23 (Alaska 1996) (" The moving party has the burden of proving an absence of issues of material fact.").

TITLE 1
GENERAL PROVISIONS

* * *

CHAPTER 1.25
PUBLIC RECORDS

* * *

1.25.040 Public records exceptions—Certified copies.

A. Every person has a right to inspect a public record except:

1. Records pertaining to juveniles unless disclosure is authorized by law;
2. Medical and related public health records;
3. Records required to be kept confidential by a federal law or regulation or by state law;
4. To the extent the records are required to be kept confidential under 20 USC 1232g and the regulations adopted under 20 USC 1232g in order to secure or retain federal assistance;
5. Records or information compiled for law enforcement purposes, but only to the extent that the production of the law enforcement records or information:
 - a. Could reasonably be expected to interfere with enforcement proceedings;
 - b. Would deprive a person of a right to a fair trial or an impartial adjudication;
 - c. Could reasonably be expected to constitute an unwarranted invasion of the personal privacy of a suspect, defendant, victim or witness;
 - d. Could reasonably be expected to disclose the identity of a confidential source;
 - e. Would disclose confidential techniques and procedures for law enforcement investigations or prosecutions;
 - f. Would disclose guidelines for law enforcement investigations or prosecutions if the disclosure could reasonably be expected to risk circumvention of the law; or
 - g. Could reasonably be expected to endanger the life or physical safety of an individual;
 - h. Public records containing information that would disclose or might lead to the disclosure of a component in the process used to execute or adopt an electronic signature if the disclosure would or might cause the electronic signature to cease being under the sole control of the person using it;
6. Material made confidential by Section 1.25.042.

B. Every public officer having the custody of records not included in the exceptions shall permit the inspection, and give on demand and on payment of the fees under Sections 1.25.010 through 1.25.030 a certified copy of the record, and the copy shall in all cases be evidence of the original.



CITY AND BOROUGH OF SITKA

Legislation Details

File #: 20-130 Version: 1 Name:
Type: Item Status: AGENDA READY
File created: 6/17/2020 In control: City and Borough Assembly
On agenda: 6/23/2020 Final action:
Title: Financial matter: Alaska Pure Sea Salt - Forbearance Agreement
Sponsors:
Indexes:
Code sections:
Attachments: [Executive Session](#)

Date	Ver.	Action By	Action	Result
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POSSIBLE MOTIONS

EXECUTIVE SESSION

I MOVE to go into Executive Session with Chief Finance and Administrative Officer Jay Sweeney under the statutory categories of discussing subjects that tend to prejudice the reputation and character of any person and to discuss matters, the immediate knowledge of which, would adversely affect the finances of the City and Borough of Sitka and invite in, if and when ready, Jim Michener of Alaska Pure Sea Salt.

I MOVE to reconvene as the Assembly in regular session