



CITY AND BOROUGH OF SITKA

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

Meeting Agenda

City and Borough Assembly

Mayor Steven Eisenbeisz
Deputy Mayor Thor Christianson,
Vice Deputy Mayor Valorie Nelson,
Kevin Knox, Kevin Mosher, Crystal Duncan, Rebecca Himschoot

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

Tuesday, December 22, 2020

6:00 PM

Assembly Chambers

REGULAR MEETING

I. CALL TO ORDER

II. FLAG SALUTE

III. ROLL CALL

IV. CORRESPONDENCE/AGENDA CHANGES

[20-246](#) Reminders, Calendars, and General Correspondence

Attachments: [Reminders and Calendars](#)

[Unified Command Holiday Message.](#)

[Birky Certificate](#)

[Marban Certificate](#)

[4th Quarter FY2020 Financial Reporting Package rs](#)

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)

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 VIII 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** [20-240](#) Approve the minutes of the November 24, December 1, and December 8 meetings

Attachments: [Consent and Minutes](#)

IX. BOARD, COMMISSION, COMMITTEE APPOINTMENTS

None.

X. UNFINISHED BUSINESS

None.

XI. NEW BUSINESS:

- B** [20-241](#) Approve Amendment No. 1 to Biokare Inc. dba Eckert Fine Beverages Purchase Agreement for Raw Water for Export

Attachments: [Motion Eckert](#)

[Memo Administrator Water Purchase Agreement](#)

[Memo GPIIP Director Eckert Water Agreement Extension](#)

[Extension Request BioKare, Inc. Eckert Fine Beverages Sitka agreement 3.1](#)

[Amendment 1 Bulk Water Agreement](#)

[Eckert Fine Beverages Purchase Agreement](#)

- C** [20-244](#) Approve the issuance of a Request for Proposal for private sector development of a haul out at the Gary Paxton Industrial Park

Attachments: [Motion Haul Out](#)

[Memo Administrator GPIIP Haul Out RFP](#)

[Memo GPIIP Director Vessel Haul Out Facility RFP Assembly](#)

[RFP Private Sector Development of Marine Service Industry](#)

- D** [20-243](#) Approve a temporary lease between the City and Borough of Sitka and K&E Alaska, Inc. for municipal property at Granite Creek Lease Area Site 4 using prior agreement

Attachments: [Motion and Memo Temporary Lease](#)

[December 11 Correspondence to KE](#)

[Temporary Lease Granite Creek_CBS_KE](#)

[Prior documents](#)

- E [RES 20-32](#) Declaring a local emergency in response to the 2020 Complex Weather System and a request for State and Federal assistance
 Attachments: [Motion and Memo Res 2020-32](#)
 [Res 2020-32 declaring a local emergency in response to weather system](#)
 [Governor Dunleavy Disaster-Declaration-Southeast-Storm](#)
- F [20-245](#) Update/Discussion on the CARES Act Working Group progress (public comment to be taken)
 Attachments: [Update Discussion Cares Act.](#)

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

Not anticipated.

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.

*Melissa Henshaw, CMC, Acting Municipal Clerk
Publish: December 18*



CITY AND BOROUGH OF SITKA

Legislation Details

File #: 20-246 **Version:** 1 **Name:**

Type: Item **Status:** AGENDA READY

File created: 12/16/2020 **In control:** City and Borough Assembly

On agenda: 12/22/2020 **Final action:**

Title: Reminders, Calendars, and General Correspondence

Sponsors:

Indexes:

Code sections:

Attachments: [Reminders and Calendars](#)
[Unified Command Holiday Message.](#)
[Birky Certificate](#)
[Marban Certificate](#)
[4th Quarter FY2020 Financial Reporting Package rs](#)

Date	Ver.	Action By	Action	Result
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REMINDERS

DATE

EVENT

TIME

Tuesday, December 22

Regular Meeting

6:00 PM

Tuesday, January 12

Regular Meeting

6:00 PM



Assembly Calendar

2019 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec 2021

December 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29 <u>Nov</u>	30	1 <u>Dec</u>	2	3	4	5
	3:00pm <u>GPIP - Liaison Christianson</u>	<u>Christianson</u> 6:00pm <u>Special Meeting: Disc/Dir on sale of former SCH building</u>	6:00pm <u>Library Commission - Liaison Nelson</u> 6:00pm <u>School Board - Liaison Himschoot</u> 7:00pm <u>Planning Commission - Liaison Christianson</u>			
6	7	8	9	10	11	12
		12:00pm <u>Parks & Recreation - Liaison Mosher</u> 6:00pm <u>Regular Assembly Mtg</u>	5:00pm <u>CANCELLED Tree & Landscape - Liaison Himschoot</u> 6:00pm <u>Historic Preservation - Liaison Duncan</u> 6:00pm <u>Port & Harbors Commission - Liaison Knox</u>	12:00pm <u>CANCELLED: LEPC - Liaison Nelson</u> 1:30pm <u>Health Needs & Human Services - Liaison Duncan</u>		
13	14	15	16	17	18	19
		3:00pm <u>GPIP Board - Liaison Christianson</u>	7:00pm <u>CANCELLED Planning Commission - Liaison Christianson</u>	6:00pm <u>Special Budget Meeting: Big Picture Guidance</u>		
20	21	22	23	24	25	26
		6:00pm <u>Regular Assembly Mtg</u>	6:00pm <u>Police and Fire - Liaison Nelson</u>		HOLIDAY	
27	28	29	30	31	1 <u>Jan</u>	2
					HOLIDAY	

Assembly Calendar

[2020](#)
[Jan](#)
[Feb](#)
[Mar](#)
[Apr](#)
[May](#)
[Jun](#)
[Jul](#)
[Aug](#)
[Sep](#)
[Oct](#)
[Nov](#)
[Dec](#)
[2022](#)

January 2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27 Dec	28	29	30	31	1 Jan	2
					HOLIDAY	
3	4	5	6 6:00pm Library Commission - Liaison Nelson 6:00pm School Board - Liaison Himschoot 7:00pm CANCELLED: Planning Commission - Liaison Christianson	7	8	9
10	11	12 12:00pm Parks & Recreation - Liaison Mosher 6:00pm Regular Assembly Mtg	13 5:00pm Tree & Landscape - Liaison Himschoot 6:00pm Historic Preservation - Liaison Duncan 6:00pm Port & Harbors Commission - Liaison Knox	14 12:00pm LEPC - Liaison Nelson 1:30pm Health Needs & Human Services - Liaison Duncan	15	16
17	18	19	20 7:00pm Planning Commission - Liaison Christianson	21 6:00pm Special Budget Meeting: General Fund, School Funding	22	23
24	25	26 5:00pm - 6:00pm Work Session: CAFR / Audit 6:00pm Regular Assembly Mtg	27 6:00pm Police and Fire - Liaison Nelson	28	29	30
31	1 Feb	2	3 6:00pm Library Commission - Liaison Nelson 6:00pm School Board - Liaison Himschoot 7:00pm Planning Commission - Liaison Christianson	4 6:00pm Special Budget Meeting with School Board	5	6



Dear Community Members,

We want to express our gratitude to Sitka residents for their continued COVID-19 mitigation measures and practices during the holiday season. Our community has been resilient and adapted quickly, implementing preventative safety measures to limit community transmission.

This month, we beg for your continued cooperation by masking when and where appropriate, practicing proper social distancing, limiting gatherings, and ensuring proper hand hygiene. Holiday shopping, something we all look forward to, is vital to our small-town business's survival. We want to do everything possible to ensure that our businesses can flourish during the holiday season, restaurants can remain open, and children can get back to school.

The Sitka COVID-19 Unified Command is urging our citizens to help flatten our recent COVID case surge by wearing a mask and social distancing during shopping, using takeout, curbside pickup, and delivery services, practicing good hand hygiene, and celebrating the holidays in a responsible and creative manner. Look for COVID Conscious Businesses and support them in their efforts to provide safe shopping and dining options.

Unfortunately, this is the year that some traditions need to be paused or modified. We encourage you to celebrate the holidays with only those who live in your household and limit travel as much as possible. Please be aware of how this virus can spread rapidly within group settings and understand the potential impacts of visiting friends, neighbors and family. Once we are on the other side of this pandemic, we will be thankful for the hard choices we made this year. On behalf of the Unified Command, we greatly appreciate your support as we continue to move forward through this pandemic.

We look forward to the time when this pandemic is behind us; until then, please wear your mask, maintain your social distance, and stay home if you are ill.

Sincerely,

Sitka COVID-19 Unified Command

Mr. John Leach, CBS City Administrator and Incident Commander

Dr. Elliot Bruhl, M.D., SEARHC CMO and Incident Commander

Craig Warren, CBS Fire Chief and Emergency Operations Manager

Denise Ewing, Sitka Public Health Nurse III

Lisa Gassman, Sitka Tribe of Alaska

John Holst, Sitka School District Superintendent

Janelle Vanasse, Mt. Edgecumbe High School Superintendent

Service Award

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

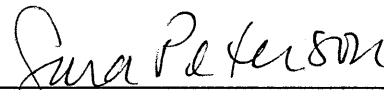
David Birky

*this expression of grateful acknowledgment for your two years of
valued service rendered in the public interest while serving on the
Local Emergency Planning Committee. Thank you!*

Signed and sealed this 22nd day of December 2020



Mayor, Steven Eisenbeisz



ATTEST: Municipal Clerk, Sara Peterson




Service Award

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

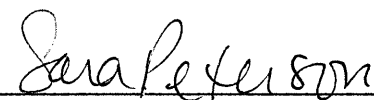
Holly Marban

*this expression of grateful acknowledgment for your two 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 22nd day of December 2020



Mayor, Steven Eisenbeisz



ATTEST: Municipal Clerk, Sara Peterson



City and Borough of Sitka

Quarterly Financial Reporting Package **June 30, 2020**

Results as of June 30, 2020 (All Funds)

City and Borough of Sitka

Quarterly Financial Reporting Package

FY2020 General Fund Budget Execution

June 30, 2020

Original Surplus Per Budget Ordinance:	123,892
Budget Adjustments	<u>(5,042,917)</u>
Budgeted Deficit As Of 3/31	(4,919,055)
Revenues Thru 6/30	30,057,528
Expenditures Thru 3/31	<u>28,317,349</u>
Surplus Achieved:	1,740,179
Surplus Achieved:	1,740,179
Budgeted Loss	<u>(4,919,055)</u>
Difference From Budget:	6,659,234

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)
Ordinance 2020-17 Stark Anti-Kickback OIG Settlement	(4,125,552)
Ordinance 2020-32 Secure Rural Schools	(229,035)
Emergency Ordinance 2020-1 COVID-19	(500,000)
Removing Subsidies For Harbor/School Bond Debt	720,000
SPD Legal Expenses	(88,500)
Pass Through Grants - \$110,164 – Revenue Offsets Expense	0
Encumbrances to 2020	(415,376)
Encumbrances to 2021	147,288
Reappropriations to 2021	<u>150,313</u>
Total Net Budget Adjustments	(5,042,917)

City and Borough of Sitka
Quarterly Financial Reporting Package
General Fund Balance
June 30, 2020 versus June 30, 2020

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)	13,817,519	9,395,290	
Unassigned and Available Fund Balance (Portion of fund balance not committed for above/other purposes)	3,680,530	5,637,097	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	17,498,069	15,757,890	

City and Borough of Sitka
Quarterly Financial Reporting Package
Fund Net Income and Working Capital
FY2020 Results Through June 30, 2020

<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	(2,434,300)	4,778,044	2,979,884	7,757,928
Water Fund	400,033	1,207,270	2,930,499	4,137,769
Wastewater Fund	1,185,795	2,468,610	6,403,138	8,871,748
Solid Waste Fund	248,602	730,854	(1,273,002)	(542,148)
Harbor Fund	691,711	9,176,948	7,608,261	16,785,209
Airport Terminal Fund	29,725	4,609,251	595,873	5,205,124
Marine Service Center Fund	219,299	161,923	2,050,785	2,212,708
Gary Paxton Industrial Park Fund	(415,671)	192,527	537,865	730,392
IT Fund	190,329	-	265,621	265,621
Central Garage Fund	974,200	479,193	3,774,027	4,253,220
Building Maintenance Fund	(61,722)	-	1,280,436	1,280,436
CPET Fund	551,001	-	1,120,594	1,120,594
Permanent Fund	(1,069,493)	-	22,897,593	22,897,593

Financial Statements

- You will find attached financial statements for the various significant funds of the City and Borough of Sitka. Information is presented through June 30, 2020.
- 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 is an estimation of the decline in value of a long lived asset, which is an expense. When a long lived asset is purchased, cash is paid but expense is not recorded; instead, expense is recorded gradually, over the life of the asset, to match its use against revenues earned in the same period. Most importantly, Depreciation Expense **IS NOT** the accumulation of cash to replace an asset; that is called a sinking fund and is part of Working Capital.

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

Definitions of Key Terms

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

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

















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

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

**General Fund
Financial Analysis**

As Of, And For the Fourth Fiscal Quarter Ending, June 30, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	30,057,529	 Decreased	 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)	6,782,334	 Increased	 Under budget	Filling of vacant staff positions decreased extent to which outlays are under budget
Surplus (Shortfall) of Revenues Over Outlays	1,740,180	 Increased	 More surplus than Planned	Greater than planned surplus due to outlays lower than planned and greater than planned sales tax revenue
Capital Expenditure Outlays (Includes General Fund and General Capital Projects Fund, capital expenditure outlays from all funding sources)	1,860,209	 Decreased	 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)	13,817,519	 Increased	 Met Plan	
Unassigned and Available Fund Balance (Portion of fund balance not committed for above/other purposes)	3,680,530	 Decreased	 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	17,498,069	 Increased	 Exceeded Plan	Fund balance increased due to FY2019 surplus

The General Fund's financial performance in FY2020 is misleading and indicates a healthier fund, and better financial performance, than really exists. Among numerous metrics, perhaps the most important to understand is the decrease in unassigned and available fund balance by \$2.0 million from June 30, 2019. Unassigned and available fund balance is the amount of working capital that is available to spend immediately, with no conditions or limitations. While

the fund balance of the General Fund grew by over \$1.7 million in FY2020, all of the additional growth is assigned and designated for other purposes.

The key event which transpired in FY2020 was the payment of the Stark/Antikickback liability associated with the former Sitka Community Hospital to the Federal government. This payment exceeded four million dollars and was accomplished by advancing funding to the Sitka Community Hospital Dedicated Fund. Thus, formerly unrestricted fund balance was replaced with an advance to another fund which can't be repaid immediately. The advance can only be repaid, over time, by the accumulation of tobacco taxes and/or the release of the escrowed purchase price paid for Sitka Community Hospital.

It is also critical to note the (\$1.17 million), or (8.8%) decrease in sales tax collections. This is fully a result of the Covid-19 epidemic. The decrease only reflects the effects of the epidemic through June, 2020, however. July through September is the biggest fiscal quarter in terms of sales tax revenue, so further contraction of sales tax revenue is expected in FY2021.

Given the decline in sales tax and overall revenue, the reason that the overall fund balance of the General Fund increased, despite declining revenues, is a massive decrease in spending, especially capital expenditures. Capital expenditures are achieved in the General Fund by transferring funds to the General Capital projects Fund and such transfers declined by \$1.3 million. Operating expenditures decreased by \$905K, for a total decrease in expenditures of \$2.2 million year over year.

Sustained spending decreases can't be sustained forever without an eventual toll and impact on municipal services. The provision of essential municipal services is built on a backbone of infrastructure – roads and streets; city hall; the police and fire stations; vehicles and equipment. When this infrastructure wears out, providing essential services will either become more costly, or, may be suspended altogether.

Thus, the essential strategic financial question in the General fund is the same as it has been in the recent past, but now more urgent. The Municipality can no longer afford to offer the same level of essential Municipal services. If new sources of revenue, such as tax increases, are unacceptable, then very hard and painful reductions of essential Municipal services will need to occur.

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 - 100.0%)	Variance To FY2020 Plan
Property Taxes	6,714,302	93,538	11,522	32,885	6,852,247	6,777,625	74,622	6,966,000	(113,753)
Sales Taxes	5,267,181	2,137,227	2,021,448	2,713,518	12,139,374	13,309,205	(1,169,831)	13,535,000	(1,395,626)
Bed Taxes	-	-	-	-	-	-	-	-	-
State Assistance	497,524	220,129	106,915	135,718	960,286	1,018,052	(57,766)	817,649	142,637
Federal Assistance	37,301	73,703	198,760	1,402,505	1,712,269	1,337,777	374,492	1,434,000	278,269
Transfer From Permanent Fund, etc.	547,554	730,414	86,609	730,267	2,094,844	2,698,374	(603,530)	1,898,500	196,344
Interfund Billings	665,870	665,869	665,870	665,870	2,663,479	2,695,448	(31,969)	2,663,479	-
Other Operating Revenue	754,254	671,875	869,481	1,339,420	3,635,030	3,376,788	258,242	2,866,000	769,030
	14,483,986	4,592,755	3,960,605	7,020,183	30,057,529	31,213,270	(1,155,741)	30,180,628	(123,099)
Administrator	127,995	202,549	176,293	230,304	737,141	1,328,169	591,028	1,044,858	307,717
Attorney	129,112	103,859	135,759	142,333	511,063	969,937	458,874	493,853	(17,210)
Clerk	90,160	116,478	109,709	114,004	430,351	404,283	(26,068)	443,003	12,652
Finance	404,778	487,551	538,326	485,852	1,916,507	1,798,963	(117,544)	1,855,973	(60,534)
Assessing	85,716	108,473	100,264	107,805	402,258	427,628	25,370	452,773	50,515
Planning	37,823	53,423	91,411	58,273	240,930	204,921	(36,009)	291,928	50,998
General/Shared Expenses	422,291	162,323	144,192	143,515	872,321	810,366	(61,955)	896,789	24,468
Police	952,421	918,996	1,065,030	1,066,607	4,003,054	4,346,767	343,713	4,665,101	662,047
Fire	529,093	496,053	544,762	554,453	2,124,361	2,000,481	(123,880)	2,156,833	32,472
Public Works	829,060	955,808	1,035,459	939,838	3,760,165	3,727,657	(32,508)	4,459,966	699,801
Library	226,012	201,522	220,525	230,508	878,567	896,936	18,369	954,977	76,410
Centennial Building	176,519	173,210	182,582	167,637	699,948	621,048	(78,900)	675,608	(24,340)
SR Citizen Center	16,282	14,469	19,503	11,955	62,209	95,614	33,405	89,764	27,555
Contingency	-	-	17	89,345	89,362	-	(89,362)	490,123	400,761
Debt Service	11,258	-	4,212	14,677	30,147	31,685	1,538	88,001	57,854
School Support	1,724,533	1,814,817	1,769,675	2,202,969	7,511,994	7,374,208	(137,786)	7,665,406	153,412
Hospital Support	-	-	-	-	-	150,671	150,671	-	-
Fixed Asset Acquisition	-	16,004	123,628	138,758	278,390	261,071	(17,319)	328,361	49,971
Transfers To Other Funds	2,146,650	180,941	60,000	1,380,990	3,768,581	5,065,148	1,296,567	8,046,366	4,277,785
Total Outlays:	7,909,703	6,006,476	6,321,347	8,079,823	28,317,349	30,515,552	2,198,203	35,099,683	6,782,334
Surplus/(Shortfall)/Total Revenue	6,574,283	(1,413,721)	(2,360,742)	(1,059,640)	1,740,180	697,718	1,042,462	(4,919,055)	6,659,235
Controllable Costs (Outlays Less Transfers)	4,027,262				16,728,237	17,632,769	904,532	18,971,549	2,243,312

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	20,481,701	18,517,153	15,757,890	15,060,172	697,719
Surplus/(Shortfall) of Revenues Over Outlays:	6,574,283	(1,413,721)	(2,360,742)	(1,059,640)	1,740,180	697,717	1,042,463
Other balance sheet changes:	<u>(436,748)</u>	<u>(3)</u>	<u>396,194</u>	<u>40,556</u>	<u>(1)</u>	<u>2</u>	<u>(3)</u>
Ending Total General Fund Balance:	21,895,425	20,481,701	18,517,153	17,498,069	17,498,069	15,757,890	1,740,179
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	18,768,282	18,783,726	18,783,726	17,333,608	1,450,118
Total Liabilities:	<u>(2,560,050)</u>	<u>(92,588)</u>	<u>(251,129)</u>	<u>(1,285,657)</u>	<u>(1,285,657)</u>	<u>(1,575,718)</u>	<u>290,061</u>
General Fund Balance:	21,895,425	20,894,923	18,517,153	17,498,069	17,498,069	15,757,890	1,740,179
General Fund Balance Detail:							
Non-Spendable Fund Balance	68,509	35,546	133,597	-	-	117,381	(117,381)
Restricted Fund Balance	-	-	-	-	-	-	-
Committed Fund Balance	-	-	-	-	-	-	-
Assigned (Designated) Fund Balance					-	-	
Advances to Other Funds (non spendable)	100,000	100,000	100,000	4,175,552	4,175,552	100,000	4,075,552
911 Surcharges	612,783	612,783	612,783	396,700	396,700	612,773	(216,073)
SRS Title III	512,663	512,663	512,663	512,663	512,663	512,663	-
Liquidity/Hospital Escrow	5,831,416	5,831,416	5,831,416	7,085,336	7,085,336	6,362,600	722,736
Emergency Response	2,000,000	2,000,000	2,000,000	1,500,000	1,500,000	2,000,000	(500,000)
Encumbrances	130,000	130,000	130,000	147,288	147,288	415,376	(268,088)
Unassigned and Available Fund Balance	<u>12,640,054</u>	<u>11,672,515</u>	<u>9,196,694</u>	<u>3,680,530</u>	<u>3,680,530</u>	<u>5,637,097</u>	<u>(1,956,567)</u>
Total General Fund Balance:	21,895,425	20,894,923	18,517,153	17,498,069	17,498,069	15,757,890	1,740,179

[illegible]

INACTIVE GOVERNMENTAL CAPITAL PROJECTS

Fund 705 - Benchlands	-	-	-
Fund 707 - Pacific High School	-	-	-
Fund 708 - Public Infrastructure Sinking Fund	-	-	-

[illegible]

INACTIVE GOVERNMENTAL CAPITAL PROJECTS

Fund 705 - Benchlands	
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Fund 707 - Pacific High School	
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Fund 708 - Public Infrastructure Sinking Fund	
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	2019 A/P Paid in 2020	2020 Expenses	Ending Cash	A/P	Retainage	Working Capital
Unspent Capital Project Working Capital Appropriations						
90583 - City State Building Major Maintenance	-	-	42,331.96	-	-	42,331.96
90690 - City/State Troubleshoot Air Control System	-	-	16,000.00	-	-	16,000.00
90692 - Centennial Hall Reconstruction	-	-	26,786.51	-	-	26,786.51
90739 - Sitka Library Expansion	-	(9,283.85)	113,120.68	-	-	113,120.68
90740 - Nelson Logging Road	(336,721.56)	(30,348.98)	(1,342.23)	-	(77,213.47)	(77,213.47)
90741 - Baranof Warm Springs Dock	-	(56.70)	(56.70)	-	-	(56.70)
90789 - Justice Center	(196.00)	(5,912.56)	7,056.78	-	-	7,056.78
90790 - East DeGroff St. Utilites and Street Improvement	-	(50,827.12)	27,950.16	-	-	27,950.16
90801 - Lincoln Street (Jeff Davis to Metlakatla)	-	(3,553.64)	297,281.31	-	-	297,281.31
90812 - Storm Drain Improvements	-	-	100,000.00	-	-	100,000.00
90814 - Cross Trail Multi-Modal Pathway Phase 6	(4,791.84)	(723,653.50)	(394,742.79)	241,754.56	-	390,912.17
90820 - Davidoff Storm Sewers	(12,862.50)	(268,723.28)	79,581.19	-	-	79,581.19
90831 - Wayfaring Signage	-	-	-	-	-	-
90832 - CAMAS Software	-	-	4,000.00	-	-	4,000.00
90838 - Lincoln St. Paving (Harbor Way to Harbor Drive_	(32,857.50)	(33,013.09)	1,703,422.64	-	-	1,703,422.64
90843 - Lake Street (DeGroff to Arrowhead)Street Improvements	-	-	645,000.00	-	-	645,000.00
90844 - Lincoln St Paving (Jeff Davis to Harbor Drive)	-	-	1,165,000.00	-	-	1,165,000.00
90855 - Seawalk Part II	-	(5,110.83)	304,844.26	-	-	304,844.26
90859 - Landslide Study Project	(272.00)	(146.56)	6,018.46	4,284.00	-	10,302.46
90861 - Resource Management & GIS Implementation	-	(19,915.37)	120,084.63	-	-	120,084.63
90866 - City Hall HVAC & Controls Replacement	-	-	500,000.00	-	-	500,000.00
90867 - Police Department RMS	-	(206,270.14)	153,729.86	-	-	153,729.86
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	(13,000.00)	(334.71)	531,081.58	-	-	531,081.58
90879 - Seaplane Base Project	(4,723.40)	(8,922.20)	3,297.41	-	-	3,297.41
90880 - Utility Office Security	-	(3,084.69)	2,655.27	-	-	2,655.27
90881 - Peterson Storm Sewers	(4,570.00)	(171,148.34)	178,799.25	1,035.00	-	193,686.44
90885 - Senior Center ADA Ramp & Rear Porch Improvements	-	-	15,000.00	-	-	15,000.00
90886 - Community Playground Safety Improvements	-	-	10,000.00	-	-	10,000.00
90887 - Lower East Moller Playground Safety Improvements	-	-	10,000.00	-	-	10,000.00
90888 - Pioneer Park Shelter Improvements	-	-	15,000.00	-	-	15,000.00
90907 - Police Department Heat Pump	-	-	23,000.00	-	-	23,000.00
90909 - No Name Mountain Master Plan	-	(41,513.63)	123,486.37	-	-	123,486.37
Closed Project Funding Transferred in January 2017		-		-	-	-
2.3 Pending allocation FY19				-	-	-
2.2 - No Job				-	-	-
Totals:	(409,994.80)	(1,581,819.19)	6,317,057.22	247,073.56	(77,213.47)	7,046,012.13
Gray Shading = Closed Job						

INACTIVE GOVERNMENTAL CAPITAL PROJECTS

Fund 705 - Benchlands		333,054.43	
Fund 707 - Pacific High School		59,592.85	
Fund 708 - Public Infrastructure Sinking Fund		542,893.60	



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	(17,790.00)	7,170,826.82	97,325.18	99	7,132,086.99
3011.002	Auto Tax	93,000.00	28,308.40	76,607.48	16,392.52	82	84,188.28
3011.004	Penalty and Interest	60,000.00	11,438.46	79,027.74	(19,027.74)	132	45,861.36
3011.006	Taxes Paid Voluntarily	50,000.00	.00	45,690.11	4,309.89	91	11,560.74
3011 - Totals		\$7,471,152.00	\$21,956.86	\$7,372,152.15	\$98,999.85	99%	\$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	\$21,956.86	\$6,852,247.15	\$113,752.85	98%	\$6,777,625.37
Department 302 - Sales Tax							
3021							
3021.001	1st Qtr Calendar Yr Sales	2,003,600.00	34,312.86	1,852,582.11	151,017.89	92	1,920,575.61
3021.002	2nd Qtr Calendar Yr Sales	4,450,400.00	2,292,506.65	2,668,019.98	1,782,380.02	60	4,040,341.85
3021.003	3rd Qtr Calendar Yr Sales	4,866,600.00	3,362.12	5,287,676.37	(421,076.37)	109	4,937,318.25
3021.004	4th Qtr Calendar Yr Sales	2,028,400.00	(18.61)	2,040,256.39	(11,856.39)	101	2,231,575.36
3021.005	Previous Quarters Tax	10,000.00	(453.81)	122,360.75	(112,360.75)	1,224	(13,767.68)
3021.006	Penalty & Interest	80,000.00	.00	70,567.99	9,432.01	88	60,166.58
3021.007	Discount	(15,000.00)	(108.00)	(9,122.33)	(5,877.67)	61	(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	350.00	9,062.68	937.32	91	9,351.73
3021.010	Fish Box Tax	120,000.00	9,010.00	97,970.00	22,030.00	82	137,083.97
3021 - Totals		\$13,535,000.00	\$2,338,961.21	\$12,139,373.94	\$1,395,626.06	90%	\$13,309,205.27
Department 302 - Sales Tax Totals		\$13,535,000.00	\$2,338,961.21	\$12,139,373.94	\$1,395,626.06	90%	\$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	2,200.00	25,275.00	(275.00)	101	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	11,574.79	18,790.21	38	26,537.13
3101.017	PERS Relief	257,384.00	98,867.66	418,562.66	(161,178.66)	163	396,644.36



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 General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101.019	SAR reimbursement	2,000.00	.00	349.16	1,650.84	17	140.42
3101 - Totals		\$817,649.00	\$101,067.66	\$960,285.89	(\$142,636.89)	117%	\$1,018,052.18
Department 310 - State Revenue Totals		\$817,649.00	\$101,067.66	\$960,285.89	(\$142,636.89)	117%	\$1,018,052.18
Department 315 - Federal Revenue							
3151							
3151.001	Stumpage	.00	.00	458,071.35	(458,071.35)	+++	529,232.30
3151.002	Payment in Lieu of Taxes	887,000.00	778,774.00	796,501.00	90,499.00	90	714,261.00
3151.003	Grant Revenue	547,000.00	164,531.73	457,696.44	89,303.56	84	59,081.19
3151.006	CARES Act Stimulus	.00	(15,090.40)	.00	.00	+++	.00
3151 - Totals		\$1,434,000.00	\$928,215.33	\$1,712,268.79	(\$278,268.79)	119%	\$1,302,574.49
Department 315 - Federal Revenue Totals		\$1,434,000.00	\$928,215.33	\$1,712,268.79	(\$278,268.79)	119%	\$1,302,574.49
Department 320 - Licenses & Permits							
3201							
3201.001	Building Permits	95,000.00	4,112.30	102,438.16	(7,438.16)	108	96,732.85
3201.002	Planning & Zoning Permits	10,000.00	175.00	3,450.00	6,550.00	35	4,155.00
3201.003	Parking Permits	1,000.00	30.00	235.00	765.00	24	240.00
3201.004	Public Vehicle/Drivers	9,000.00	850.00	2,225.00	6,775.00	25	9,125.00
3201.006	Animal Licenses	4,000.00	.00	1,718.82	2,281.18	43	2,721.48
3201.007	Itinerant Business Licens	.00	.00	49.00	(49.00)	+++	6.00
3201.008	Miscellaneous	.00	.00	300.00	(300.00)	+++	600.00
3201.011	Park & Rec. Fees	13,000.00	4,275.00	12,087.50	912.50	93	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	\$9,442.30	\$123,353.48	\$12,646.52	91%	\$126,809.51
Department 320 - Licenses & Permits Totals		\$136,000.00	\$9,442.30	\$123,353.48	\$12,646.52	91%	\$126,809.51
Department 330 - Services							
3301							
3301.003	Jail Contracts	352,000.00	97,798.50	391,194.00	(39,194.00)	111	391,194.00
3301.005	Jail-Detox	7,000.00	.00	330.00	6,670.00	5	3,755.00
3301.006	Impound/Storage Fees	6,000.00	800.00	3,645.00	2,355.00	61	7,930.00
3301.007	Police Other	7,000.00	612.98	11,009.69	(4,009.69)	157	7,007.58



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	14,394.75	176,299.35	3,700.65	98	176,235.88
3301 - Totals		\$552,000.00	\$113,606.23	\$582,478.04	(\$30,478.04)	106%	\$586,122.46
3302							
3302.000	Police Medical Billings	22,000.00	28.75	5,405.92	16,594.08	25	1,342.00
3302 - Totals		\$22,000.00	\$28.75	\$5,405.92	\$16,594.08	25%	\$1,342.00
3321							
3321.001	Ambulance Fees	342,000.00	45,679.20	457,302.17	(115,302.17)	134	456,247.28
3321 - Totals		\$342,000.00	\$45,679.20	\$457,302.17	(\$115,302.17)	134%	\$456,247.28
3331							
3331.001	Library	12,000.00	.00	7,125.63	4,874.37	59	9,316.89
3331.002	Library Lost Book Replace	3,000.00	.00	848.00	2,152.00	28	1,391.00
3331.004	Library-Network	17,000.00	.00	.00	17,000.00	0	.00
3331 - Totals		\$32,000.00	\$0.00	\$7,973.63	\$24,026.37	25%	\$10,707.89
Department 330 - Services Totals		\$948,000.00	\$159,314.18	\$1,053,159.76	(\$105,159.76)	111%	\$1,054,419.63
Department 340 - Operating Revenue							
3454							
3454.000	Concessions	3,000.00	.00	696.65	2,303.35	23	1,568.99
3454 - Totals		\$3,000.00	\$0.00	\$696.65	\$2,303.35	23%	\$1,568.99
3491							
3491.000	Jobbing-Labor	700,000.00	177,240.48	610,556.71	89,443.29	87	702,758.34
3491 - Totals		\$700,000.00	\$177,240.48	\$610,556.71	\$89,443.29	87%	\$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	3,720.72	(2,720.72)	372	45.00
3493 - Totals		\$1,000.00	\$0.00	\$3,720.72	(\$2,720.72)	372%	\$45.00
Department 340 - Operating Revenue Totals		\$705,000.00	\$177,240.48	\$614,974.08	\$90,025.92	87%	\$704,449.83
Department 360 - Uses of Prop & Investment							
3601							
3601.000	Rent - Land	209,000.00	55,422.56	243,509.45	(34,509.45)	117	214,920.45
3601 - Totals		\$209,000.00	\$55,422.56	\$243,509.45	(\$34,509.45)	117%	\$214,920.45



Income Statement

Through 06/30/20

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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 360 - Uses of Prop & Investment							
3602							
3602.000	Rent - Building	10,000.00	1,600.00	9,600.00	400.00	96	9,600.00
	3602 - Totals	\$10,000.00	\$1,600.00	\$9,600.00	\$400.00	96%	\$9,600.00
3603							
3603.000	Rent-Centennial Building	115,000.00	2,630.00	100,603.18	14,396.82	87	102,460.89
	3603 - Totals	\$115,000.00	\$2,630.00	\$100,603.18	\$14,396.82	87%	\$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	1,250.00	10,218.00	(2,218.00)	128	8,276.00
	3606 - Totals	\$8,000.00	\$1,250.00	\$10,218.00	(\$2,218.00)	128%	\$8,276.00
3610							
3610.000	Interest Income	444,000.00	40,416.57	485,054.73	(41,054.73)	109	502,774.55
	3610 - Totals	\$444,000.00	\$40,416.57	\$485,054.73	(\$41,054.73)	109%	\$502,774.55
3612							
3612.000	Change in FMV - Investmnt	.00	380,858.00	380,858.00	(380,858.00)	+++	366,959.00
	3612 - Totals	\$0.00	\$380,858.00	\$380,858.00	(\$380,858.00)	+++	\$366,959.00
3615							
3615.000	Gain(Loss)on Investments	.00	208,267.00	299,663.80	(299,663.80)	+++	.00
	3615 - Totals	\$0.00	\$208,267.00	\$299,663.80	(\$299,663.80)	+++	\$0.00
3635							
3635.000	Gravel & Rock Royalties	40,000.00	623.00	22,661.00	17,339.00	57	23,796.00
	3635 - Totals	\$40,000.00	\$623.00	\$22,661.00	\$17,339.00	57%	\$23,796.00
3640							
3640.000	Library-Special Sales	2,000.00	.00	1,046.49	953.51	52	1,451.63
	3640 - Totals	\$2,000.00	\$0.00	\$1,046.49	\$953.51	52%	\$1,451.63
3650							
3650.000	City/St Bldg Cost Reimbur	121,000.00	26,012.85	157,445.08	(36,445.08)	130	133,682.95
	3650 - Totals	\$121,000.00	\$26,012.85	\$157,445.08	(\$36,445.08)	130%	\$133,682.95
	Department 360 - Uses of Prop & Investment Totals	\$951,000.00	\$717,079.98	\$1,710,971.73	(\$759,971.73)	180%	\$1,364,127.47



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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 370 - Interfund Billings							
3701							
3701.200	Electric Interfund Bill	865,541.00	72,128.42	865,541.04	(.04)	100	979,647.00
3701.210	Water Interfund Bill	313,204.00	26,100.33	313,203.96	.04	100	292,397.04
3701.220	WWater Interfund Bill	386,493.00	32,207.75	386,493.00	.00	100	386,249.04
3701.230	SWaste Interfund Bill	382,347.00	31,862.25	382,347.00	.00	100	335,637.96
3701.240	Harbor Interfund Bill	293,329.00	24,444.08	293,328.96	.04	100	247,943.04
3701.250	Air Term Interfund Bill	98,343.00	8,195.25	98,343.00	.00	100	95,022.00
3701.260	MSC Interfund Bill	17,044.00	1,420.33	17,043.96	.04	100	6,528.00
3701.270	SMC Interfund Bill	62,738.00	5,228.17	62,738.04	(.04)	100	66,276.96
3701.300	MIS Interfund Bill	90,295.00	7,524.58	90,294.96	.04	100	95,000.04
3701.310	Garage Interfund Billing	79,326.00	6,610.50	79,326.00	.00	100	122,204.04
3701.320	Maint Fund Interfund Bill	74,819.00	6,234.92	74,819.04	(.04)	100	68,543.04
3701 - Totals		\$2,663,479.00	\$221,956.58	\$2,663,478.96	\$0.04	100%	\$2,695,448.16
Department 370 - Interfund Billings Totals		\$2,663,479.00	\$221,956.58	\$2,663,478.96	\$0.04	100%	\$2,695,448.16
Department 380 - Miscellaneous							
3801							
3801.000	Fines and Forfeits	46,000.00	1,253.80	55,230.33	(9,230.33)	120	60,072.32
3801 - Totals		\$46,000.00	\$1,253.80	\$55,230.33	(\$9,230.33)	120%	\$60,072.32
3804							
3804.000	Return Check Fee (NSF)	1,000.00	25.00	500.00	500.00	50	500.00
3804 - Totals		\$1,000.00	\$25.00	\$500.00	\$500.00	50%	\$500.00
3805							
3805.000	Cash, (Short)/Long	.00	.00	(28.83)	28.83	+++	10.99
3805 - Totals		\$0.00	\$0.00	(\$28.83)	\$28.83	+++	\$10.99
3807							
3807.000	Miscellaneous	20,000.00	(1,682.98)	13,729.64	6,270.36	69	10,262.34
3807.100	Miscellaneous Grant Revenue	.00	.00	250.00	(250.00)	+++	35,202.31
3807 - Totals		\$20,000.00	(\$1,682.98)	\$13,979.64	\$6,020.36	70%	\$45,464.65
3808							
3808.000	Salary Reimbursement	.00	.00	787.50	(787.50)	+++	175.00
3808 - Totals		\$0.00	\$0.00	\$787.50	(\$787.50)	+++	\$175.00
3809							
3809.000	Donations	8,000.00	.00	1,150.00	6,850.00	14	6,978.00



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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							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3809.001	Donation - Parks and Recreation	.00	.00	10,000.00	(10,000.00)	+++	.00
3809 - Totals		\$8,000.00	\$0.00	\$11,150.00	(\$3,150.00)	139%	\$6,978.00
3820							
3820.000	Bad Debt Collected	3,000.00	228.24	5,091.99	(2,091.99)	170	2,665.63
3820 - Totals		\$3,000.00	\$228.24	\$5,091.99	(\$2,091.99)	170%	\$2,665.63
3850							
3850.000	Pcard Rebate	48,000.00	.00	45,859.94	2,140.06	96	46,317.43
3850 - Totals		\$48,000.00	\$0.00	\$45,859.94	\$2,140.06	96%	\$46,317.43
Department 380 - Miscellaneous Totals		\$126,000.00	(\$175.94)	\$132,570.57	(\$6,570.57)	105%	\$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
3950.194	Transfer In Comm Pass Tax	.00	558.50	558.50	(558.50)	+++	.00
3950.195	Transfer In Visitor Enhancement	80,000.00	.00	80,000.00	.00	100	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	1,447,500.00	.00	100	1,427,097.00
3950.410	Transfer In Revolving Fnd	23,000.00	1,592.74	21,523.19	1,476.81	94	24,919.04
3950.420	Transfer In Guarantee Fnd	8,000.00	387.47	5,262.60	2,737.40	66	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	\$2,538.71	\$2,094,844.29	(\$196,344.29)	110%	\$2,698,373.94
Department 390 - Cash Basis Receipts Totals		\$1,898,500.00	\$2,538.71	\$2,094,844.29	(\$196,344.29)	110%	\$2,698,373.94
Division 300 - Revenue Totals		\$30,180,628.00	\$4,677,597.35	\$30,057,528.64	\$123,099.36	100%	\$31,213,269.87
REVENUE TOTALS		\$30,180,628.00	\$4,677,597.35	\$30,057,528.64	\$123,099.36	100%	\$31,213,269.87
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
5110							
5110.001	Regular Salaries/Wages	150,829.50	21,222.42	90,712.43	60,117.07	60	286,438.93
5110.002	Holidays	.00	480.80	3,496.76	(3,496.76)	+++	7,535.40
5110.003	Sick Leave	.00	653.52	2,379.69	(2,379.69)	+++	20,848.00



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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 500 - Administrative							
Department 001 - Administrator & Assembly							
5110.010	Temp Wages	27,600.00	2,300.00	81,350.00	(53,750.00)	295	38,850.00
5110 - Totals		\$178,429.50	\$24,656.74	\$177,938.88	\$490.62	100%	\$353,672.33
5120							
5120.001	Annual Leave	13,257.00	.00	5,498.49	7,758.51	41	42,687.34
5120.002	SBS	18,763.12	1,511.46	11,244.71	7,518.41	60	24,195.69
5120.003	Medicare	4,475.97	357.52	2,659.85	1,816.12	59	5,747.24
5120.004	PERS	66,537.49	2,304.54	28,706.91	37,830.58	43	86,482.46
5120.005	Health Insurance	69,662.16	.00	25,386.38	44,275.78	36	82,116.55
5120.006	Life Insurance	36.36	1.85	10.40	25.96	29	40.06
5120.007	Workmen's Compensation	1,506.57	111.75	829.68	676.89	55	1,707.12
5120 - Totals		\$174,238.67	\$4,287.12	\$74,336.42	\$99,902.25	43%	\$242,976.46
5201							
5201.000	Training and Travel	32,875.00	822.20	18,676.54	14,198.46	57	34,377.03
5201 - Totals		\$32,875.00	\$822.20	\$18,676.54	\$14,198.46	57%	\$34,377.03
5204							
5204.000	Telephone	10,192.00	265.92	4,226.87	5,965.13	41	9,240.42
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	.00
5204 - Totals		\$10,492.00	\$265.92	\$4,226.87	\$6,265.13	40%	\$9,240.42
5206							
5206.000	Supplies	9,000.00	1,168.09	6,590.77	2,409.23	73	7,812.03
5206 - Totals		\$9,000.00	\$1,168.09	\$6,590.77	\$2,409.23	73%	\$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	20,328.96	.04	100	19,461.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	2,205.00
5211 - Totals		\$20,329.00	\$1,694.08	\$20,328.96	\$0.04	100%	\$21,666.96
5212							
5212.000	Contracted/Purchased Serv	244,362.50	14,175.00	124,695.65	119,666.85	51	257,913.55
5212 - Totals		\$244,362.50	\$14,175.00	\$124,695.65	\$119,666.85	51%	\$257,913.55



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
5222							
5222.000	Postage	100.00	.00	32.76	67.24	33	20.40
5222 - Totals		\$100.00	\$0.00	\$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
5224							
5224.000	Dues & Publications	18,065.00	.00	15,677.15	2,387.85	87	16,826.15
5224 - Totals		\$18,065.00	\$0.00	\$15,677.15	\$2,387.85	87%	\$16,826.15
5226							
5226.000	Advertising	5,000.00	2,192.34	10,361.99	(5,361.99)	207	3,641.50
5226 - Totals		\$5,000.00	\$2,192.34	\$10,361.99	(\$5,361.99)	207%	\$3,641.50
5288							
5288.000	Administrator Contingency	3,000.00	125.55	259.05	2,740.95	9	1,154.57
5288 - Totals		\$3,000.00	\$125.55	\$259.05	\$2,740.95	9%	\$1,154.57
5289							
5289.000	Mayor Contingency	3,000.00	.00	1,276.00	1,724.00	43	4,215.00
5289 - Totals		\$3,000.00	\$0.00	\$1,276.00	\$1,724.00	43%	\$4,215.00
5290							
5290.000	Other Expenses	28,775.00	1,849.98	23,793.74	4,981.26	83	13,004.75
5290 - Totals		\$28,775.00	\$1,849.98	\$23,793.74	\$4,981.26	83%	\$13,004.75
Sub-Department 900 - Human Resources							
5110							
5110.001	Regular Salaries/Wages	142,201.58	8,866.48	72,901.76	69,299.82	51	74,798.02
5110.002	Holidays	.00	330.66	2,920.93	(2,920.93)	+++	6,314.40
5110.003	Sick Leave	.00	511.02	2,453.62	(2,453.62)	+++	18,581.09
5110.010	Temp Wages	.00	.00	6,705.68	(6,705.68)	+++	.00
5110 - Totals		\$142,201.58	\$9,708.16	\$84,981.99	\$57,219.59	60%	\$99,693.51
5120							
5120.001	Annual Leave	.00	150.30	2,771.62	(2,771.62)	+++	18,078.48
5120.002	SBS	9,942.90	604.33	5,379.31	4,563.59	54	7,219.45
5120.003	Medicare	2,351.92	142.95	1,272.43	1,079.49	54	1,707.68
5120.004	PERS	42,298.40	(610.81)	23,264.90	19,033.50	55	30,292.08



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Fund Category	Governmental Funds						
Fund Type	General Fund						
Fund	100 - General Fund						
	EXPENSE						
Division	500 - Administrative						
Department	001 - Administrator & Assembly						
Sub-Department	900 - Human Resources						
5120.005	Health Insurance	26,044.56	.00	26,044.60	(.04)	100	45,479.40
5120.006	Life Insurance	22.20	1.18	15.86	6.34	71	20.43
5120.007	Workmen's Compensation	827.39	44.58	759.16	68.23	92	556.50
	5120 - Totals	\$81,487.37	\$332.53	\$59,507.88	\$21,979.49	73%	\$103,354.02
5201							
5201.000	Training and Travel	13,200.00	.00	5,840.00	7,360.00	44	15,513.93
	5201 - Totals	\$13,200.00	\$0.00	\$5,840.00	\$7,360.00	44%	\$15,513.93
5206							
5206.000	Supplies	2,400.00	385.62	1,978.32	421.68	82	3,864.24
	5206 - Totals	\$2,400.00	\$385.62	\$1,978.32	\$421.68	82%	\$3,864.24
5211							
5211.000	Data Processing Fees	15,094.00	1,257.83	15,093.96	.04	100	15,570.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,764.00
	5211 - Totals	\$15,094.00	\$1,257.83	\$15,093.96	\$0.04	100%	\$17,334.00
5212							
5212.000	Contracted/Purchased Serv	57,698.22	15,449.00	89,521.02	(31,822.80)	155	118,884.05
	5212 - Totals	\$57,698.22	\$15,449.00	\$89,521.02	(\$31,822.80)	155%	\$118,884.05
5222							
5222.000	Postage	.00	.00	26.50	(26.50)	+++	.00
	5222 - Totals	\$0.00	\$0.00	\$26.50	(\$26.50)	+++	\$0.00
5224							
5224.000	Dues & Publications	2,030.00	1,073.98	1,946.90	83.10	96	1,282.98
	5224 - Totals	\$2,030.00	\$1,073.98	\$1,946.90	\$83.10	96%	\$1,282.98
5226							
5226.000	Advertising	.00	.00	50.00	(50.00)	+++	118.95
	5226 - Totals	\$0.00	\$0.00	\$50.00	(\$50.00)	+++	\$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	\$28,207.12	\$258,946.57	\$55,364.60	82%	\$360,088.14
	Department 001 - Administrator & Assembly Totals	\$1,044,857.84	\$79,444.14	\$737,141.35	\$307,716.49	71%	\$1,328,169.29



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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 002 - Attorney							
5110							
5110.001	Regular Salaries/Wages	199,248.38	19,990.20	167,748.49	31,499.89	84	168,504.55
5110.002	Holidays	.00	767.36	8,286.16	(8,286.16)	+++	8,212.16
5110.003	Sick Leave	.00	1,105.57	6,427.49	(6,427.49)	+++	5,647.47
5110 - Totals		\$199,248.38	\$21,863.13	\$182,462.14	\$16,786.24	92%	\$182,364.18
5120							
5120.001	Annual Leave	9,932.00	2,692.40	28,886.93	(18,954.93)	291	12,220.79
5120.002	SBS	12,045.31	1,512.91	12,593.68	(548.37)	105	11,386.86
5120.003	Medicare	3,033.11	357.87	3,086.32	(53.21)	102	2,841.78
5120.004	PERS	50,995.69	10,679.38	57,706.45	(6,710.76)	113	54,492.18
5120.005	Health Insurance	35,752.56	.00	35,752.60	(.04)	100	48,751.15
5120.006	Life Insurance	22.20	1.85	22.20	.00	100	21.02
5120.007	Workmen's Compensation	1,095.94	111.70	915.43	180.51	84	1,077.90
5120 - Totals		\$112,876.81	\$15,356.11	\$138,963.61	(\$26,086.80)	123%	\$130,791.68
5201							
5201.000	Training and Travel	3,000.00	.00	1,092.52	1,907.48	36	3,357.97
5201 - Totals		\$3,000.00	\$0.00	\$1,092.52	\$1,907.48	36%	\$3,357.97
5204							
5204.000	Telephone	680.00	33.24	398.88	281.12	59	436.30
5204.001	Cell Phone Stipend	600.00	50.00	600.00	.00	100	575.00
5204 - Totals		\$1,280.00	\$83.24	\$998.88	\$281.12	78%	\$1,011.30
5206							
5206.000	Supplies	1,200.00	.00	442.59	757.41	37	1,031.74
5206 - Totals		\$1,200.00	\$0.00	\$442.59	\$757.41	37%	\$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	15,093.96	.04	100	15,570.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,764.00
5211 - Totals		\$15,094.00	\$1,257.83	\$15,093.96	\$0.04	100%	\$17,334.00
5221							
5221.000	Transportation/Vehicles	900.00	75.00	900.00	.00	100	825.00
5221 - Totals		\$900.00	\$75.00	\$900.00	\$0.00	100%	\$825.00



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 002 - Attorney							
5224							
5224.000	Dues & Publications	750.00	.00	675.00	75.00	90	.00
5224 - Totals		\$750.00	\$0.00	\$675.00	\$75.00	90%	\$0.00
5225							
5225.000	Legal Expenditures	158,624.00	15,465.47	158,468.29	155.71	100	631,661.53
5225 - Totals		\$158,624.00	\$15,465.47	\$158,468.29	\$155.71	100%	\$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	\$54,100.78	\$511,062.75	(\$17,209.56)	103%	\$969,937.40
Department 003 - Municipal Clerk							
5110							
5110.001	Regular Salaries/Wages	153,500.56	17,335.97	146,617.89	6,882.67	96	141,021.44
5110.002	Holidays	.00	.00	1,869.88	(1,869.88)	+++	1,487.60
5110.003	Sick Leave	.00	.00	741.60	(741.60)	+++	1,704.64
5110.010	Temp Wages	20,000.00	1,008.00	6,044.50	13,955.50	30	1,444.78
5110 - Totals		\$173,500.56	\$18,343.97	\$155,273.87	\$18,226.69	89%	\$145,658.46
5120							
5120.001	Annual Leave	6,055.00	3,211.20	11,871.64	(5,816.64)	196	14,564.72
5120.002	SBS	11,061.98	1,327.47	10,331.84	730.14	93	9,913.61
5120.003	Medicare	2,616.62	314.01	2,443.92	172.70	93	2,345.00
5120.004	PERS	42,011.22	5,086.35	46,244.19	(4,232.97)	110	44,077.89
5120.005	Health Insurance	44,224.68	.00	44,224.70	(.02)	100	52,119.50
5120.006	Life Insurance	28.32	2.36	28.32	.00	100	28.71
5120.007	Workmen's Compensation	889.42	97.17	772.83	116.59	87	815.92
5120 - Totals		\$106,887.24	\$10,038.56	\$115,917.44	(\$9,030.20)	108%	\$123,865.35
5201							
5201.000	Training and Travel	8,975.00	(995.00)	4,355.55	4,619.45	49	9,762.34
5201 - Totals		\$8,975.00	(\$995.00)	\$4,355.55	\$4,619.45	49%	\$9,762.34
5204							
5204.000	Telephone	970.00	33.24	398.88	571.12	41	407.55
5204.001	Cell Phone Stipend	300.00	25.00	300.00	.00	100	300.00
5204 - Totals		\$1,270.00	\$58.24	\$698.88	\$571.12	55%	\$707.55



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 003 - Municipal Clerk							
5206							
5206.000	Supplies	5,489.21	1,698.71	8,367.05	(2,877.84)	152	6,345.59
	5206 - Totals	\$5,489.21	\$1,698.71	\$8,367.05	(\$2,877.84)	152%	\$6,345.59
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	51,132.96	.04	100	24,497.04
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	3,087.00
	5211 - Totals	\$51,133.00	\$4,261.08	\$51,132.96	\$0.04	100%	\$27,584.04
5212							
5212.000	Contracted/Purchased Serv	31,300.00	5,736.05	27,904.43	3,395.57	89	27,674.50
	5212 - Totals	\$31,300.00	\$5,736.05	\$27,904.43	\$3,395.57	89%	\$27,674.50
5221							
5221.000	Transportation/Vehicles	1,800.00	75.00	900.00	900.00	50	900.00
	5221 - Totals	\$1,800.00	\$75.00	\$900.00	\$900.00	50%	\$900.00
5222							
5222.000	Postage	100.00	.00	28.00	72.00	28	.00
	5222 - Totals	\$100.00	\$0.00	\$28.00	\$72.00	28%	\$0.00
5223							
5223.000	Tools & Small Equipment	4,000.00	3,999.84	3,999.84	.16	100	.00
	5223 - Totals	\$4,000.00	\$3,999.84	\$3,999.84	\$0.16	100%	\$0.00
5224							
5224.000	Dues & Publications	8,805.00	552.50	4,652.65	4,152.35	53	4,982.35
	5224 - Totals	\$8,805.00	\$552.50	\$4,652.65	\$4,152.35	53%	\$4,982.35
5226							
5226.000	Advertising	33,562.50	7,301.74	41,476.48	(7,913.98)	124	39,894.75
	5226 - Totals	\$33,562.50	\$7,301.74	\$41,476.48	(\$7,913.98)	124%	\$39,894.75
5227							
5227.001	Rent-Buildings	15,400.00	98.90	15,559.75	(159.75)	101	15,163.95
	5227 - Totals	\$15,400.00	\$98.90	\$15,559.75	(\$159.75)	101%	\$15,163.95



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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 003 - Municipal Clerk							
5290							
5290.000	Other Expenses	.00	.00	84.31	(84.31)	+++	183.68
	5290 - Totals	\$0.00	\$0.00	\$84.31	(\$84.31)	+++	\$183.68
	Department 003 - Municipal Clerk Totals	\$443,002.51	\$51,169.59	\$430,351.21	\$12,651.30	97%	\$404,282.56
Department 004 - Finance							
5110							
5110.001	Regular Salaries/Wages	919,583.32	94,779.13	807,559.64	112,023.68	88	746,279.00
5110.002	Holidays	.00	3,871.20	37,155.47	(37,155.47)	+++	36,819.58
5110.003	Sick Leave	.00	2,501.88	31,625.13	(31,625.13)	+++	34,428.19
5110.004	Overtime	.00	154.24	373.88	(373.88)	+++	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	\$101,306.45	\$897,826.82	\$26,756.50	97%	\$822,293.53
5120							
5120.001	Annual Leave	32,543.00	18,382.58	77,389.86	(44,846.86)	238	64,820.38
5120.002	SBS	58,469.66	7,336.93	59,780.69	(1,311.03)	102	53,918.96
5120.003	Medicare	13,878.32	1,735.48	14,140.60	(262.28)	102	12,864.73
5120.004	PERS	237,772.57	45,120.49	271,767.99	(33,995.42)	114	243,745.44
5120.005	Health Insurance	206,652.12	.00	228,344.25	(21,692.13)	110	214,492.04
5120.006	Life Insurance	159.60	13.97	162.25	(2.65)	102	158.07
5120.007	Workmen's Compensation	4,715.03	517.60	4,432.74	282.29	94	4,445.99
	5120 - Totals	\$554,190.30	\$73,107.05	\$656,018.38	(\$101,828.08)	118%	\$594,445.61
5201							
5201.000	Training and Travel	13,275.00	1,230.41	6,907.91	6,367.09	52	11,967.57
	5201 - Totals	\$13,275.00	\$1,230.41	\$6,907.91	\$6,367.09	52%	\$11,967.57
5204							
5204.000	Telephone	.00	(10.00)	(120.00)	120.00	+++	(120.00)
	5204 - Totals	\$0.00	(\$10.00)	(\$120.00)	\$120.00	+++	(\$120.00)
5206							
5206.000	Supplies	14,100.00	774.42	8,038.07	6,061.93	57	9,353.77
	5206 - Totals	\$14,100.00	\$774.42	\$8,038.07	\$6,061.93	57%	\$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



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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							
5211							
5211.000	Data Processing Fees	137,039.00	11,419.92	137,039.04	(.04)	100	134,160.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	31,758.00
	5211 - Totals	\$137,039.00	\$11,419.92	\$137,039.04	(\$0.04)	100%	\$165,918.96
5212							
5212.000	Contracted/Purchased Serv	126,200.00	1,929.51	117,940.87	8,259.13	93	110,155.99
	5212 - Totals	\$126,200.00	\$1,929.51	\$117,940.87	\$8,259.13	93%	\$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	.00	648.85	(148.85)	130	50.20
	5222 - Totals	\$500.00	\$0.00	\$648.85	(\$148.85)	130%	\$50.20
5223							
5223.000	Tools & Small Equipment	500.00	.00	129.00	371.00	26	817.99
	5223 - Totals	\$500.00	\$0.00	\$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	6,408.15	(1,118.15)	121	937.85
	5226 - Totals	\$5,290.00	\$0.00	\$6,408.15	(\$1,118.15)	121%	\$937.85
5229							
5229.000	Investment Expenses	77,880.00	14,603.98	84,305.84	(6,425.84)	108	81,099.85
	5229 - Totals	\$77,880.00	\$14,603.98	\$84,305.84	(\$6,425.84)	108%	\$81,099.85
5265							
5265.000	ARSSTC Fees	.00	189.34	189.34	(189.34)	+++	.00
	5265 - Totals	\$0.00	\$189.34	\$189.34	(\$189.34)	+++	\$0.00
5290							
5290.000	Other Expenses	900.00	.00	920.00	(20.00)	102	1,543.43
	5290 - Totals	\$900.00	\$0.00	\$920.00	(\$20.00)	102%	\$1,543.43



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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 004 - Finance Totals		\$1,855,972.62	\$204,551.08	\$1,916,507.27	(\$60,534.65)	103%	\$1,798,963.23
Department 005 - Assessing							
5110							
5110.001	Regular Salaries/Wages	208,274.28	22,214.52	164,605.84	43,668.44	79	161,509.41
5110.002	Holidays	.00	748.80	8,037.56	(8,037.56)	+++	8,897.04
5110.003	Sick Leave	.00	563.80	7,619.53	(7,619.53)	+++	12,446.62
5110 - Totals		\$208,274.28	\$23,527.12	\$180,262.93	\$28,011.35	87%	\$182,853.07
5120							
5120.001	Annual Leave	7,584.00	451.04	21,791.37	(14,207.37)	287	18,276.06
5120.002	SBS	13,232.16	1,469.86	12,423.41	808.75	94	12,421.29
5120.003	Medicare	3,129.95	347.69	2,938.68	191.27	94	2,938.11
5120.004	PERS	53,447.39	9,350.12	55,830.20	(2,382.81)	104	56,324.78
5120.005	Health Insurance	53,325.60	.00	43,024.64	10,300.96	81	59,976.19
5120.006	Life Insurance	30.24	2.52	26.89	3.35	89	29.06
5120.007	Workmen's Compensation	1,062.15	108.49	885.05	177.10	83	1,033.39
5120.008	Unemployment	.00	.00	1,850.00	(1,850.00)	+++	.00
5120 - Totals		\$131,811.49	\$11,729.72	\$138,770.24	(\$6,958.75)	105%	\$150,998.88
5201							
5201.000	Training and Travel	4,750.00	2,930.64	8,377.79	(3,627.79)	176	8,173.45
5201 - Totals		\$4,750.00	\$2,930.64	\$8,377.79	(\$3,627.79)	176%	\$8,173.45
5204							
5204.000	Telephone	798.00	66.48	797.76	.24	100	795.26
5204.001	Cell Phone Stipend	600.00	.00	312.10	287.90	52	600.00
5204 - Totals		\$1,398.00	\$66.48	\$1,109.86	\$288.14	79%	\$1,395.26
5206							
5206.000	Supplies	1,500.00	112.94	440.53	1,059.47	29	825.59
5206 - Totals		\$1,500.00	\$112.94	\$440.53	\$1,059.47	29%	\$825.59
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	52.50	947.50	5	68.29
5207 - Totals		\$1,000.00	\$0.00	\$52.50	\$947.50	5%	\$68.29
5211							
5211.000	Data Processing Fees	34,205.00	2,850.42	34,205.04	(.04)	100	37,316.04
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	12,351.00
5211 - Totals		\$34,205.00	\$2,850.42	\$34,205.04	(\$0.04)	100%	\$49,667.04



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 005 - Assessing							
5212							
5212.000	Contracted/Purchased Serv	44,412.50	2,945.71	29,334.68	15,077.82	66	22,551.14
	5212 - Totals	\$44,412.50	\$2,945.71	\$29,334.68	\$15,077.82	66%	\$22,551.14
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	304.00	3,775.91	911.09	81	4,671.38
	5221 - Totals	\$4,687.00	\$304.00	\$3,775.91	\$911.09	81%	\$4,671.38
5222							
5222.000	Postage	5,800.00	.00	14.35	5,785.65	0	1,154.45
	5222 - Totals	\$5,800.00	\$0.00	\$14.35	\$5,785.65	0%	\$1,154.45
5223							
5223.000	Tools & Small Equipment	3,990.00	478.84	541.82	3,448.18	14	893.93
	5223 - Totals	\$3,990.00	\$478.84	\$541.82	\$3,448.18	14%	\$893.93
5224							
5224.000	Dues & Publications	9,445.00	.00	3,031.85	6,413.15	32	2,449.35
	5224 - Totals	\$9,445.00	\$0.00	\$3,031.85	\$6,413.15	32%	\$2,449.35
5226							
5226.000	Advertising	1,500.00	.00	2,340.25	(840.25)	156	457.55
	5226 - Totals	\$1,500.00	\$0.00	\$2,340.25	(\$840.25)	156%	\$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	\$44,945.87	\$402,257.75	\$50,515.52	89%	\$427,628.42
Department 006 - Planning							
5110							
5110.001	Regular Salaries/Wages	147,340.94	9,778.64	90,733.86	56,607.08	62	36,303.52
5110.002	Holidays	.00	473.16	2,791.96	(2,791.96)	+++	797.84
5110.003	Sick Leave	.00	.00	426.24	(426.24)	+++	1,385.53
5110.004	Overtime	.00	.00	.00	.00	+++	69.00
5110.010	Temp Wages	.00	5,408.00	51,930.50	(51,930.50)	+++	50,045.35
	5110 - Totals	\$147,340.94	\$15,659.80	\$145,882.56	\$1,458.38	99%	\$88,601.24



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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							
5120.001	Annual Leave	4,224.00	(157.72)	1,845.64	2,378.36	44	6,904.03
5120.002	SBS	9,031.93	951.79	9,057.15	(25.22)	100	5,856.01
5120.003	Medicare	2,136.45	225.13	2,142.42	(5.97)	100	1,385.20
5120.004	PERS	37,671.90	2,115.02	27,498.85	10,173.05	73	11,135.69
5120.005	Health Insurance	36,360.24	.00	21,092.50	15,267.74	58	10,776.58
5120.006	Life Insurance	14.16	1.18	16.17	(2.01)	114	6.57
5120.007	Workmen's Compensation	751.42	70.53	678.76	72.66	90	450.61
5120 - Totals		\$90,190.10	\$3,205.93	\$62,331.49	\$27,858.61	69%	\$36,514.69
5201							
5201.000	Training and Travel	4,250.00	.00	1,734.31	2,515.69	41	6,139.23
5201 - Totals		\$4,250.00	\$0.00	\$1,734.31	\$2,515.69	41%	\$6,139.23
5204							
5204.001	Cell Phone Stipend	300.00	25.00	25.00	275.00	8	25.00
5204 - Totals		\$300.00	\$25.00	\$25.00	\$275.00	8%	\$25.00
5206							
5206.000	Supplies	4,000.00	736.85	1,238.83	2,761.17	31	989.61
5206 - Totals		\$4,000.00	\$736.85	\$1,238.83	\$2,761.17	31%	\$989.61
5207							
5207.000	Repairs & Maintenance	820.00	540.79	593.29	226.71	72	68.29
5207 - Totals		\$820.00	\$540.79	\$593.29	\$226.71	72%	\$68.29
5211							
5211.000	Data Processing Fees	17,407.00	1,450.58	17,406.96	.04	100	18,087.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	9,705.00
5211 - Totals		\$17,407.00	\$1,450.58	\$17,406.96	\$0.04	100%	\$27,792.00
5212							
5212.000	Contracted/Purchased Serv	26,500.00	.00	6,900.00	19,600.00	26	41,243.65
5212 - Totals		\$26,500.00	\$0.00	\$6,900.00	\$19,600.00	26%	\$41,243.65
5222							
5222.000	Postage	.00	11.04	40.55	(40.55)	+++	35.93
5222 - Totals		\$0.00	\$11.04	\$40.55	(\$40.55)	+++	\$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



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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							
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
5226							
5226.000	Advertising	.00	630.00	4,576.65	(4,576.65)	+++	3,032.35
	5226 - Totals	\$0.00	\$630.00	\$4,576.65	(\$4,576.65)	+++	\$3,032.35
5290							
5290.000	Other Expenses	.00	.00	100.00	(100.00)	+++	283.96
	5290 - Totals	\$0.00	\$0.00	\$100.00	(\$100.00)	+++	\$283.96
	Department 006 - Planning Totals	\$291,928.04	\$22,259.99	\$240,929.64	\$50,998.40	83%	\$204,920.95
Department 007 - General Office							
Sub-Department 801 - 100 Lincoln St Bldg							
5203							
5203.001	Electric	48,000.00	3,825.90	52,780.43	(4,780.43)	110	52,553.35
	5203 - Totals	\$48,000.00	\$3,825.90	\$52,780.43	(\$4,780.43)	110%	\$52,553.35
5205							
5205.000	Insurance	86,321.00	(353.13)	114,410.88	(28,089.88)	133	78,910.29
	5205 - Totals	\$86,321.00	(\$353.13)	\$114,410.88	(\$28,089.88)	133%	\$78,910.29
5206							
5206.000	Supplies	11,765.00	1,524.50	11,149.98	615.02	95	10,189.42
	5206 - Totals	\$11,765.00	\$1,524.50	\$11,149.98	\$615.02	95%	\$10,189.42
5207							
5207.000	Repairs & Maintenance	2,610.00	.00	2,000.00	610.00	77	2,622.12
	5207 - Totals	\$2,610.00	\$0.00	\$2,000.00	\$610.00	77%	\$2,622.12
5208							
5208.000	Bldg Repair & Maint	38,000.00	11,510.33	37,932.11	67.89	100	35,325.00
	5208 - Totals	\$38,000.00	\$11,510.33	\$37,932.11	\$67.89	100%	\$35,325.00
5212							
5212.000	Contracted/Purchased Serv	34,908.00	3,090.34	34,698.30	209.70	99	35,042.25
	5212 - Totals	\$34,908.00	\$3,090.34	\$34,698.30	\$209.70	99%	\$35,042.25



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 007 - General Office							
Sub-Department 801 - 100 Lincoln St Bldg							
5221							
5221.000	Transportation/Vehicles	4,406.00	218.00	3,295.23	1,110.77	75	3,451.94
5221 - Totals		\$4,406.00	\$218.00	\$3,295.23	\$1,110.77	75%	\$3,451.94
5222							
5222.000	Postage	24,000.00	(337.09)	20,902.17	3,097.83	87	21,110.83
5222 - Totals		\$24,000.00	(\$337.09)	\$20,902.17	\$3,097.83	87%	\$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	1,579.47	6,294.24	305.76	95	6,470.60
5227 - Totals		\$6,600.00	\$1,579.47	\$6,294.24	\$305.76	95%	\$6,470.60
5231							
5231.000	Credit Card Expense	70,000.00	1,513.42	67,827.33	2,172.67	97	65,410.48
5231 - Totals		\$70,000.00	\$1,513.42	\$67,827.33	\$2,172.67	97%	\$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	\$22,571.74	\$351,290.67	(\$24,680.67)	108%	\$311,493.06
Sub-Department 802 - 304 Lake St Building							
5203							
5203.001	Electric	70,000.00	5,823.58	66,045.89	3,954.11	94	63,878.14
5203.005	Heating Fuel	.00	.00	.00	.00	+++	528.29
5203.006	Interruptable electric	25,000.00	988.42	28,735.21	(3,735.21)	115	27,949.35
5203 - Totals		\$95,000.00	\$6,812.00	\$94,781.10	\$218.90	100%	\$92,355.78
5204							
5204.000	Telephone	1,500.00	295.66	1,787.97	(287.97)	119	1,714.72
5204 - Totals		\$1,500.00	\$295.66	\$1,787.97	(\$287.97)	119%	\$1,714.72
5208							
5208.000	Bldg Repair & Maint	27,800.00	16,095.21	54,978.92	(27,178.92)	198	44,820.27
5208 - Totals		\$27,800.00	\$16,095.21	\$54,978.92	(\$27,178.92)	198%	\$44,820.27



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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 007 - General Office							
Sub-Department 802 - 304 Lake St Building							
5212							
5212.000	Contracted/Purchased Serv	54,708.00	4,448.81	53,385.72	1,322.28	98	53,385.72
5212 - Totals		\$54,708.00	\$4,448.81	\$53,385.72	\$1,322.28	98%	\$53,385.72
Sub-Department 802 - 304 Lake St Building Totals		\$179,008.00	\$27,651.68	\$204,933.71	(\$25,925.71)	114%	\$192,276.49
Department 007 - General Office Totals		\$505,618.00	\$50,223.42	\$556,224.38	(\$50,606.38)	110%	\$503,769.55
Department 008 - Other Expenditures							
5212							
5212.001	Sitka Historical Contract	97,200.00	.00	97,200.00	.00	100	97,200.00
5212.002	SEDA Contract	63,000.00	.00	63,000.00	.00	100	63,000.00
5212 - Totals		\$160,200.00	\$0.00	\$160,200.00	\$0.00	100%	\$160,200.00
5228							
5228.000	Donations	125,000.00	(4,000.00)	115,260.00	9,740.00	92	128,000.00
5228.001	Pass through grants	105,971.00	.00	40,636.90	65,334.10	38	18,196.34
5228 - Totals		\$230,971.00	(\$4,000.00)	\$155,896.90	\$75,074.10	67%	\$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	(\$4,000.00)	\$316,096.90	\$75,074.10	81%	\$306,596.34
Division 500 - Administrative Totals		\$5,479,176.47	\$502,694.87	\$5,110,571.25	\$368,605.22	93%	\$5,944,267.74
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	158,420.92	6,141.60	45,446.40	112,974.52	29	129,950.40
5110.002	Holidays	.00	204.72	2,319.00	(2,319.00)	+++	5,790.04
5110.003	Sick Leave	.00	204.72	2,597.34	(2,597.34)	+++	12,968.07
5110.004	Overtime	.00	.00	.00	.00	+++	368.85
5110.010	Temp Wages	.00	23,037.28	181,898.98	(181,898.98)	+++	26,921.60
5110 - Totals		\$158,420.92	\$29,588.32	\$232,261.72	(\$73,840.80)	147%	\$175,998.96



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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	520 - Public Safety						
Department	021 - Police						
Sub-Department	800 - Administration						
5120							
5120.001	Annual Leave	6,249.00	.00	2,467.50	3,781.50	39	23,749.54
5120.002	SBS	10,148.95	1,818.35	14,443.93	(4,294.98)	142	12,299.75
5120.003	Medicare	2,400.67	430.12	3,416.62	(1,015.95)	142	2,909.41
5120.004	PERS	109,903.55	(2,323.47)	15,164.99	94,738.56	14	43,553.04
5120.005	Health Insurance	29,908.08	.00	9,708.00	20,200.08	32	42,134.97
5120.006	Life Insurance	8.04	.67	8.04	.00	100	21.02
5120.007	Workmen's Compensation	5,690.23	1,146.48	9,462.49	(3,772.26)	166	6,628.14
5120 - Totals		\$164,308.52	\$1,072.15	\$54,671.57	\$109,636.95	33%	\$131,295.87
5201							
5201.000	Training and Travel	18,000.00	.00	3,765.23	14,234.77	21	37,393.69
5201 - Totals		\$18,000.00	\$0.00	\$3,765.23	\$14,234.77	21%	\$37,393.69
5202							
5202.000	Uniforms	1,000.00	413.35	413.35	586.65	41	2,448.38
5202 - Totals		\$1,000.00	\$413.35	\$413.35	\$586.65	41%	\$2,448.38
5204							
5204.000	Telephone	110,135.00	10,105.85	66,940.94	43,194.06	61	85,689.08
5204 - Totals		\$110,135.00	\$10,105.85	\$66,940.94	\$43,194.06	61%	\$85,689.08
5205							
5205.000	Insurance	68,925.00	.00	90,717.74	(21,792.74)	132	63,636.96
5205 - Totals		\$68,925.00	\$0.00	\$90,717.74	(\$21,792.74)	132%	\$63,636.96
5206							
5206.000	Supplies	10,000.00	382.66	5,309.40	4,690.60	53	8,391.76
5206 - Totals		\$10,000.00	\$382.66	\$5,309.40	\$4,690.60	53%	\$8,391.76
5207							
5207.000	Repairs & Maintenance	2,000.00	600.00	600.00	1,400.00	30	1,051.19
5207 - Totals		\$2,000.00	\$600.00	\$600.00	\$1,400.00	30%	\$1,051.19
5208							
5208.000	Bldg Repair & Maint	7,500.00	1,090.73	11,011.35	(3,511.35)	147	12,283.19
5208 - Totals		\$7,500.00	\$1,090.73	\$11,011.35	(\$3,511.35)	147%	\$12,283.19
5211							
5211.000	Data Processing Fees	445,826.00	37,152.17	445,826.04	(.04)	100	208,835.04



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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							
5211.001	Information Technology Special Projects	30,000.00	2,500.00	30,000.00	.00	100	111,168.00
5211	Totals	\$475,826.00	\$39,652.17	\$475,826.04	(\$0.04)	100%	\$320,003.04
5212							
5212.000	Contracted/Purchased Serv	6,600.00	3,331.00	8,034.10	(1,434.10)	122	8,120.99
5212	Totals	\$6,600.00	\$3,331.00	\$8,034.10	(\$1,434.10)	122%	\$8,120.99
5221							
5221.000	Transportation/Vehicles	900.00	75.00	900.00	.00	100	900.00
5221	Totals	\$900.00	\$75.00	\$900.00	\$0.00	100%	\$900.00
5222							
5222.000	Postage	.00	.00	133.96	(133.96)	+++	500.00
5222	Totals	\$0.00	\$0.00	\$133.96	(\$133.96)	+++	\$500.00
5223							
5223.000	Tools & Small Equipment	12,000.00	821.00	9,143.95	2,856.05	76	7,241.45
5223	Totals	\$12,000.00	\$821.00	\$9,143.95	\$2,856.05	76%	\$7,241.45
5224							
5224.000	Dues & Publications	2,500.00	.00	601.06	1,898.94	24	2,461.97
5224	Totals	\$2,500.00	\$0.00	\$601.06	\$1,898.94	24%	\$2,461.97
5226							
5226.000	Advertising	5,600.00	.00	1,894.90	3,705.10	34	2,845.95
5226	Totals	\$5,600.00	\$0.00	\$1,894.90	\$3,705.10	34%	\$2,845.95
5227							
5227.001	Rent-Buildings	14,100.00	849.00	14,172.00	(72.00)	101	14,100.00
5227.002	Rent-Equipment	600.00	.00	.00	600.00	0	.00
5227	Totals	\$14,700.00	\$849.00	\$14,172.00	\$528.00	96%	\$14,100.00
5290							
5290.000	Other Expenses	19,000.00	1,832.38	13,550.93	5,449.07	71	19,608.64
5290	Totals	\$19,000.00	\$1,832.38	\$13,550.93	\$5,449.07	71%	\$19,608.64
Sub-Department 800 - Administration Totals		\$1,077,415.44	\$89,813.61	\$989,948.24	\$87,467.20	92%	\$893,971.12
Sub-Department 803 - Patrol							
5110							
5110.001	Regular Salaries/Wages	1,065,284.00	84,668.76	616,060.58	449,223.42	58	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	3,133.16	38,548.16	(38,548.16)	+++	43,309.52
5110.003	Sick Leave	.00	596.89	6,285.33	(6,285.33)	+++	1,729.63
5110.004	Overtime	224,796.00	33,875.59	206,307.44	18,488.56	92	218,873.89
5110.010	Temp Wages	.00	15,626.00	120,150.40	(120,150.40)	+++	17,692.80
5110 - Totals		\$1,290,080.00	\$137,900.40	\$987,351.91	\$302,728.09	77%	\$1,031,177.41
5120							
5120.001	Annual Leave	59,547.00	3,514.12	58,254.31	1,292.69	98	105,747.21
5120.002	SBS	76,822.70	8,677.91	64,205.90	12,616.80	84	69,809.90
5120.003	Medicare	19,569.55	2,052.66	15,187.39	4,382.16	78	16,512.97
5120.004	PERS	283,817.87	34,157.36	262,781.32	21,036.55	93	304,909.27
5120.005	Health Insurance	332,559.96	.00	184,850.19	147,709.77	56	337,295.56
5120.006	Life Insurance	137.40	11.45	134.65	2.75	98	165.45
5120.007	Workmen's Compensation	65,019.98	7,259.27	53,963.08	11,056.90	83	55,470.61
5120.008	Unemployment	.00	.00	(140.82)	140.82	+++	.00
5120 - Totals		\$837,474.46	\$55,672.77	\$639,236.02	\$198,238.44	76%	\$889,910.97
5201							
5201.000	Training and Travel	27,000.00	.00	19,652.00	7,348.00	73	28,537.20
5201 - Totals		\$27,000.00	\$0.00	\$19,652.00	\$7,348.00	73%	\$28,537.20
5202							
5202.000	Uniforms	19,400.00	6,505.65	19,726.99	(326.99)	102	12,286.52
5202 - Totals		\$19,400.00	\$6,505.65	\$19,726.99	(\$326.99)	102%	\$12,286.52
5204							
5204.001	Cell Phone Stipend	1,200.00	75.00	900.00	300.00	75	1,000.00
5204 - Totals		\$1,200.00	\$75.00	\$900.00	\$300.00	75%	\$1,000.00
5206							
5206.000	Supplies	16,000.00	10,984.44	14,522.44	1,477.56	91	15,620.56
5206 - Totals		\$16,000.00	\$10,984.44	\$14,522.44	\$1,477.56	91%	\$15,620.56
5207							
5207.000	Repairs & Maintenance	800.00	.00	402.55	397.45	50	402.64
5207 - Totals		\$800.00	\$0.00	\$402.55	\$397.45	50%	\$402.64
5212							
5212.000	Contracted/Purchased Serv	5,000.00	889.00	4,405.76	594.24	88	4,361.18
5212 - Totals		\$5,000.00	\$889.00	\$4,405.76	\$594.24	88%	\$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	8,354.72	91,217.77	20,185.23	82	129,328.58
	5221 - Totals	\$111,403.00	\$8,354.72	\$91,217.77	\$20,185.23	82%	\$129,328.58
5223							
5223.000	Tools & Small Equipment	7,500.00	3,245.24	7,289.00	211.00	97	7,307.42
	5223 - Totals	\$7,500.00	\$3,245.24	\$7,289.00	\$211.00	97%	\$7,307.42
5290							
5290.000	Other Expenses	13,500.00	490.46	6,696.31	6,803.69	50	12,500.91
	5290 - Totals	\$13,500.00	\$490.46	\$6,696.31	\$6,803.69	50%	\$12,500.91
	Sub-Department 803 - Patrol Totals	\$2,329,357.46	\$224,117.68	\$1,791,400.75	\$537,956.71	77%	\$2,132,433.39
	Sub-Department 804 - Services						
5110							
5110.001	Regular Salaries/Wages	301,292.92	34,309.63	226,573.14	74,719.78	75	220,738.29
5110.002	Holidays	.00	1,925.64	13,682.40	(13,682.40)	+++	15,766.68
5110.004	Overtime	.00	2,155.10	30,951.65	(30,951.65)	+++	63,183.23
5110.010	Temp Wages	.00	.00	19,715.00	(19,715.00)	+++	4,762.50
	5110 - Totals	\$301,292.92	\$38,390.37	\$290,922.19	\$10,370.73	97%	\$304,450.70
5120							
5120.001	Annual Leave	16,737.00	23,259.35	34,120.01	(17,383.01)	204	21,383.05
5120.002	SBS	19,495.05	3,779.12	19,925.04	(429.99)	102	19,973.62
5120.003	Medicare	4,611.43	893.93	4,713.08	(101.65)	102	4,724.57
5120.004	PERS	66,284.97	13,988.17	81,891.12	(15,606.15)	124	89,169.74
5120.005	Health Insurance	90,237.36	.00	76,165.84	14,071.52	84	95,713.23
5120.006	Life Insurance	52.44	6.06	47.27	5.17	90	50.94
5120.007	Workmen's Compensation	1,536.25	181.10	1,373.46	162.79	89	1,644.93
	5120 - Totals	\$198,954.50	\$42,107.73	\$218,235.82	(\$19,281.32)	110%	\$232,660.08
5201							
5201.000	Training and Travel	9,450.00	.00	2,437.93	7,012.07	26	4,043.36
	5201 - Totals	\$9,450.00	\$0.00	\$2,437.93	\$7,012.07	26%	\$4,043.36



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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 804 - Services							
5202							
5202.000	Uniforms	2,400.00	97.10	861.02	1,538.98	36	1,098.30
	5202 - Totals	\$2,400.00	\$97.10	\$861.02	\$1,538.98	36%	\$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	36.90	2,299.63	4,700.37	33	5,634.97
	5206 - Totals	\$7,000.00	\$36.90	\$2,299.63	\$4,700.37	33%	\$5,634.97
5222							
5222.000	Postage	4,000.00	286.97	3,176.47	823.53	79	3,559.57
	5222 - Totals	\$4,000.00	\$286.97	\$3,176.47	\$823.53	79%	\$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	.00	896.50	(896.50)	+++	927.85
	5226 - Totals	\$0.00	\$0.00	\$896.50	(\$896.50)	+++	\$927.85
5290							
5290.000	Other Expenses	6,000.00	1,875.00	5,237.59	762.41	87	4,340.00
	5290 - Totals	\$6,000.00	\$1,875.00	\$5,237.59	\$762.41	87%	\$4,340.00
	Sub-Department 804 - Services Totals	\$530,097.42	\$82,794.07	\$524,406.15	\$5,691.27	99%	\$557,154.65
	Sub-Department 805 - Animal Control						
5110							
5110.001	Regular Salaries/Wages	48,307.56	4,892.16	39,255.15	9,052.41	81	40,152.40
5110.002	Holidays	.00	188.16	2,064.32	(2,064.32)	+++	2,039.84
5110.004	Overtime	.00	.00	143.58	(143.58)	+++	1,404.70
	5110 - Totals	\$48,307.56	\$5,080.32	\$41,463.05	\$6,844.51	86%	\$43,596.94



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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 805 - Animal Control							
5120							
5120.001	Annual Leave	2,282.00	940.80	7,979.52	(5,697.52)	350	6,119.52
5120.002	SBS	3,100.95	369.09	3,030.77	70.18	98	3,047.53
5120.003	Medicare	733.52	87.31	716.91	16.61	98	720.89
5120.004	PERS	10,627.77	2,363.81	14,192.51	(3,564.74)	134	13,922.78
5120.005	Health Insurance	28,938.36	.00	28,938.40	(.04)	100	34,104.43
5120.006	Life Insurance	14.16	1.18	14.16	.00	100	14.16
5120.007	Workmen's Compensation	2,637.55	315.13	2,629.51	8.04	100	2,714.51
5120 - Totals		\$48,334.31	\$4,077.32	\$57,501.78	(\$9,167.47)	119%	\$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	534.99	9,356.87	(656.87)	108	11,595.82
5203.005	Heating Fuel	7,000.00	603.29	9,412.25	(2,412.25)	134	11,222.34
5203 - Totals		\$15,700.00	\$1,138.28	\$18,769.12	(\$3,069.12)	120%	\$22,818.16
5204							
5204.000	Telephone	620.00	108.44	649.00	(29.00)	105	620.12
5204 - Totals		\$620.00	\$108.44	\$649.00	(\$29.00)	105%	\$620.12
5206							
5206.000	Supplies	4,500.00	699.63	3,299.42	1,200.58	73	4,093.61
5206 - Totals		\$4,500.00	\$699.63	\$3,299.42	\$1,200.58	73%	\$4,093.61
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	625.92	374.08	63	607.28
5207 - Totals		\$1,000.00	\$0.00	\$625.92	\$374.08	63%	\$607.28
5208							
5208.000	Bldg Repair & Maint	8,000.00	2,666.95	6,915.90	1,084.10	86	11,157.73
5208 - Totals		\$8,000.00	\$2,666.95	\$6,915.90	\$1,084.10	86%	\$11,157.73



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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 805 - Animal Control							
5212							
5212.000	Contracted/Purchased Serv	7,820.00	401.60	6,480.61	1,339.39	83	7,306.04
	5212 - Totals	\$7,820.00	\$401.60	\$6,480.61	\$1,339.39	83%	\$7,306.04
5221							
5221.000	Transportation/Vehicles	3,632.00	164.02	2,443.40	1,188.60	67	2,985.49
	5221 - Totals	\$3,632.00	\$164.02	\$2,443.40	\$1,188.60	67%	\$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	\$14,336.56	\$138,277.40	\$3,936.47	97%	\$155,974.27
	Sub-Department 806 - Jail						
5110							
5110.001	Regular Salaries/Wages	252,188.44	26,321.42	223,555.81	28,632.63	89	199,023.93
5110.002	Holidays	.00	1,355.52	14,335.80	(14,335.80)	+++	12,880.32
5110.003	Sick Leave	.00	344.94	1,116.49	(1,116.49)	+++	.00
5110.004	Overtime	.00	765.68	21,068.63	(21,068.63)	+++	54,776.22
	5110 - Totals	\$252,188.44	\$28,787.56	\$260,076.73	(\$7,888.29)	103%	\$266,680.47
5120							
5120.001	Annual Leave	13,505.00	3,895.76	15,910.68	(2,405.68)	118	21,218.89
5120.002	SBS	16,287.97	2,003.49	16,918.09	(630.12)	104	17,648.25
5120.003	Medicare	3,852.78	473.93	4,001.83	(149.05)	104	4,174.55
5120.004	PERS	55,481.26	12,184.09	78,724.80	(23,243.54)	142	79,262.28
5120.005	Health Insurance	117,801.84	.00	109,375.47	8,426.37	93	113,250.93
5120.006	Life Insurance	52.68	5.06	62.11	(9.43)	118	56.97
5120.007	Workmen's Compensation	12,710.25	1,576.00	14,276.34	(1,566.09)	112	14,197.75



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	Governmental Funds						
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	\$20,138.33	\$239,269.32	(\$19,577.54)	109%	\$249,922.90
5201							
5201.000	Training and Travel	4,050.00	.00	2,685.65	1,364.35	66	6,725.75
5201	- Totals	\$4,050.00	\$0.00	\$2,685.65	\$1,364.35	66%	\$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	615.17	1,903.73	6,096.27	24	5,180.12
5206	- Totals	\$8,000.00	\$615.17	\$1,903.73	\$6,096.27	24%	\$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	2,659.99	29,776.13	27,223.87	52	55,184.38
5212	- Totals	\$57,000.00	\$2,659.99	\$29,776.13	\$27,223.87	52%	\$55,184.38
5223							
5223.000	Tools & Small Equipment	2,000.00	1,610.15	1,610.15	389.85	81	1,311.93
5223	- Totals	\$2,000.00	\$1,610.15	\$1,610.15	\$389.85	81%	\$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	196.00	381.00	(381.00)	+++	804.80
5226	- Totals	\$0.00	\$196.00	\$381.00	(\$381.00)	+++	\$804.80
5290							
5290.000	Other Expenses	15,000.00	511.07	3,249.71	11,750.29	22	6,094.61
5290	- Totals	\$15,000.00	\$511.07	\$3,249.71	\$11,750.29	22%	\$6,094.61
Sub-Department	806 - Jail Totals	\$563,130.22	\$54,518.27	\$539,652.34	\$23,477.88	96%	\$593,581.35



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year 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	173.39	(173.39)	+++	1,191.50
5110 - Totals		\$0.00	\$0.00	\$173.39	(\$173.39)	+++	\$1,191.50
5120							
5120.002	SBS	.00	.00	10.63	(10.63)	+++	73.05
5120.003	Medicare	.00	.00	2.51	(2.51)	+++	17.28
5120.004	PERS	.00	(29.37)	49.78	(49.78)	+++	333.67
5120.005	Health Insurance	.00	.00	45.99	(45.99)	+++	124.17
5120.006	Life Insurance	.00	.00	.05	(.05)	+++	.10
5120.007	Workmen's Compensation	.00	.00	9.05	(9.05)	+++	60.05
5120 - Totals		\$0.00	(\$29.37)	\$118.01	(\$118.01)	+++	\$608.32
5206							
5206.000	Supplies	5,000.00	.00	3,000.00	2,000.00	60	(345.30)
5206 - Totals		\$5,000.00	\$0.00	\$3,000.00	\$2,000.00	60%	(\$345.30)
5207							
5207.000	Repairs & Maintenance	4,500.00	.00	4,500.00	.00	100	1,836.75
5207 - Totals		\$4,500.00	\$0.00	\$4,500.00	\$0.00	100%	\$1,836.75
5221							
5221.000	Transportation/Vehicles	10,387.00	657.00	8,577.69	1,809.31	83	8,407.17
5221 - Totals		\$10,387.00	\$657.00	\$8,577.69	\$1,809.31	83%	\$8,407.17
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	3,000.00	.00	100	1,952.92
5223 - Totals		\$3,000.00	\$0.00	\$3,000.00	\$0.00	100%	\$1,952.92
Sub-Department 810 - Safety Boat Totals		\$22,887.00	\$627.63	\$19,369.09	\$3,517.91	85%	\$13,651.36
Department 021 - Police Totals		\$4,665,101.41	\$466,207.82	\$4,003,053.97	\$662,047.44	86%	\$4,346,766.14
Department 022 - Fire Protection							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	110,829.16	2,728.51	103,908.90	6,920.26	94	118,206.98
5110.002	Holidays	.00	72.76	2,803.66	(2,803.66)	+++	3,226.24
5110.003	Sick Leave	.00	.00	6,729.31	(6,729.31)	+++	886.90
5110.004	Overtime	.00	.00	2,843.24	(2,843.24)	+++	1,337.46



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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	022 - Fire Protection						
Sub-Department	800 - Administration						
5110.010	Temp Wages	.00	13,365.00	17,765.00	(17,765.00)	+++	.00
5110	- Totals	\$110,829.16	\$16,166.27	\$134,050.11	(\$23,220.95)	121%	\$123,657.58
5120							
5120.001	Annual Leave	3,950.00	.00	29,210.65	(25,260.65)	740	14,352.78
5120.002	SBS	7,035.92	990.99	10,012.28	(2,976.36)	142	8,464.54
5120.003	Medicare	1,664.27	234.40	2,368.32	(704.05)	142	2,002.24
5120.004	PERS	54,630.52	3,414.90	36,764.26	17,866.26	67	37,581.31
5120.005	Health Insurance	18,180.12	.00	14,544.08	3,636.04	80	21,425.56
5120.006	Life Insurance	14.16	.00	14.12	.04	100	22.20
5120.007	Workmen's Compensation	6,804.95	941.86	8,290.41	(1,485.46)	122	8,181.65
5120	- Totals	\$92,279.94	\$5,582.15	\$101,204.12	(\$8,924.18)	110%	\$92,030.28
5201							
5201.000	Training and Travel	30,000.00	861.17	12,139.94	17,860.06	40	25,413.54
5201	- Totals	\$30,000.00	\$861.17	\$12,139.94	\$17,860.06	40%	\$25,413.54
5202							
5202.000	Uniforms	2,700.00	209.65	2,264.99	435.01	84	2,955.70
5202	- Totals	\$2,700.00	\$209.65	\$2,264.99	\$435.01	84%	\$2,955.70
5203							
5203.001	Electric	39,000.00	3,377.53	39,440.80	(440.80)	101	41,566.53
5203.005	Heating Fuel	15,000.00	695.06	14,171.88	828.12	94	14,766.60
5203	- Totals	\$54,000.00	\$4,072.59	\$53,612.68	\$387.32	99%	\$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	51,921.68	(7,813.68)	118	43,496.15
5205	- Totals	\$44,108.00	\$0.00	\$51,921.68	(\$7,813.68)	118%	\$43,496.15
5206							
5206.000	Supplies	21,000.00	2,819.36	21,024.15	(24.15)	100	22,621.48
5206	- Totals	\$21,000.00	\$2,819.36	\$21,024.15	(\$24.15)	100%	\$22,621.48



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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 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	712.95	5,906.36	7,393.64	44	5,795.75
5207 - Totals		\$13,300.00	\$712.95	\$5,906.36	\$7,393.64	44%	\$5,795.75
5211							
5211.000	Data Processing Fees	89,894.00	7,491.17	89,894.04	(.04)	100	82,883.04
5211.001	Information Technology Special Projects	15,000.00	1,250.00	15,000.00	.00	100	9,702.00
5211 - Totals		\$104,894.00	\$8,741.17	\$104,894.04	(\$0.04)	100%	\$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	80.70	103.40	246.60	30	263.44
5222 - Totals		\$350.00	\$80.70	\$103.40	\$246.60	30%	\$263.44
5223							
5223.000	Tools & Small Equipment	82,745.15	19,564.47	66,492.31	16,252.84	80	56,751.96
5223 - Totals		\$82,745.15	\$19,564.47	\$66,492.31	\$16,252.84	80%	\$56,751.96
5224							
5224.000	Dues & Publications	1,500.00	.00	910.00	590.00	61	695.00
5224 - Totals		\$1,500.00	\$0.00	\$910.00	\$590.00	61%	\$695.00
5226							
5226.000	Advertising	750.00	82.75	1,200.55	(450.55)	160	428.30
5226 - Totals		\$750.00	\$82.75	\$1,200.55	(\$450.55)	160%	\$428.30
5290							
5290.000	Other Expenses	3,000.00	.00	1,132.75	1,867.25	38	74.10
5290 - Totals		\$3,000.00	\$0.00	\$1,132.75	\$1,867.25	38%	\$74.10
Sub-Department 800 - Administration Totals		\$577,916.25	\$58,893.23	\$566,817.08	\$11,099.17	98%	\$526,250.46



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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 022 - Fire Protection							
Sub-Department 807 - Fire Station							
5110							
5110.001	Regular Salaries/Wages	432,434.45	46,924.02	374,011.18	58,423.27	86	353,329.01
5110.002	Holidays	.00	1,968.60	20,306.28	(20,306.28)	+++	17,171.16
5110.003	Sick Leave	.00	698.75	7,857.03	(7,857.03)	+++	11,704.51
5110.004	Overtime	95,066.00	12,224.67	109,868.75	(14,802.75)	116	88,565.42
5110.010	Temp Wages	60,000.00	.00	.00	60,000.00	0	.00
5110 - Totals		\$587,500.45	\$61,816.04	\$512,043.24	\$75,457.21	87%	\$470,770.10
5120							
5120.001	Annual Leave	24,450.00	2,223.76	30,916.60	(6,466.60)	126	38,296.51
5120.002	SBS	37,512.62	3,927.20	33,301.87	4,210.75	89	31,224.18
5120.003	Medicare	8,873.30	928.93	7,877.26	996.04	89	7,385.81
5120.004	PERS	116,049.87	24,554.70	155,438.37	(39,388.50)	134	140,449.82
5120.005	Health Insurance	106,021.80	.00	103,221.19	2,800.61	97	125,018.78
5120.006	Life Insurance	72.72	6.06	78.46	(5.74)	108	72.72
5120.007	Workmen's Compensation	36,072.60	3,761.02	32,129.34	3,943.26	89	30,745.26
5120.008	Unemployment	.00	.00	.00	.00	+++	2,313.30
5120 - Totals		\$329,052.91	\$35,401.67	\$362,963.09	(\$33,910.18)	110%	\$375,506.38
5204							
5204.001	Cell Phone Stipend	300.00	25.00	300.00	.00	100	300.00
5204 - Totals		\$300.00	\$25.00	\$300.00	\$0.00	100%	\$300.00
5208							
5208.000	Bldg Repair & Maint	20,000.00	11,082.21	37,123.40	(17,123.40)	186	46,510.83
5208 - Totals		\$20,000.00	\$11,082.21	\$37,123.40	(\$17,123.40)	186%	\$46,510.83
5221							
5221.000	Transportation/Vehicles	216,024.00	18,035.17	212,113.22	3,910.78	98	163,931.96
5221 - Totals		\$216,024.00	\$18,035.17	\$212,113.22	\$3,910.78	98%	\$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	\$126,360.09	\$1,124,542.95	\$28,334.41	98%	\$1,063,054.34



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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 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	213.75	3,249.00	(3,249.00)	+++	1,464.75
5110.010	Temp Wages	.00	6,990.00	42,323.50	(42,323.50)	+++	38,528.00
5110 - Totals		\$0.00	\$7,203.75	\$47,092.50	(\$47,092.50)	+++	\$39,992.75
5120							
5120.002	SBS	.00	491.90	4,277.43	(4,277.43)	+++	3,792.78
5120.003	Medicare	.00	116.32	1,011.78	(1,011.78)	+++	894.73
5120.004	PERS	.00	.00	12.54	(12.54)	+++	.00
5120.007	Workmen's Compensation	.00	460.86	4,031.24	(4,031.24)	+++	3,672.30
5120.008	Unemployment	.00	.00	.00	.00	+++	53.04
5120 - Totals		\$0.00	\$1,069.08	\$9,332.99	(\$9,332.99)	+++	\$8,412.85
5290							
5290.000	Other Expenses	45,000.00	2,903.33	47,677.46	(2,677.46)	106	46,869.60
5290 - Totals		\$45,000.00	\$2,903.33	\$47,677.46	(\$2,677.46)	106%	\$46,869.60
Sub-Department 808 - Volunteers Totals		\$45,000.00	\$11,176.16	\$104,102.95	(\$59,102.95)	231%	\$95,275.20
Department 022 - Fire Protection Totals		\$1,775,793.61	\$196,429.48	\$1,795,462.98	(\$19,669.37)	101%	\$1,684,580.00
Department 023 - Ambulance							
5110							
5110.001	Regular Salaries/Wages	80,491.64	8,070.15	68,817.83	11,673.81	85	66,618.70
5110.002	Holidays	.00	320.88	2,968.14	(2,968.14)	+++	3,598.88
5110.003	Sick Leave	.00	.00	.00	.00	+++	5,895.40
5110.004	Overtime	20,000.00	.00	8,583.56	11,416.44	43	6,891.29
5110.010	Temp Wages	5,000.00	.00	.00	5,000.00	0	.00
5110 - Totals		\$105,491.64	\$8,391.03	\$80,369.53	\$25,122.11	76%	\$83,004.27
5120							
5120.001	Annual Leave	3,175.00	.00	11,391.24	(8,216.24)	359	7,215.68
5120.002	SBS	6,661.38	514.37	5,624.94	1,036.44	84	5,530.49
5120.003	Medicare	1,575.67	121.68	1,330.54	245.13	84	1,308.18
5120.004	PERS	22,108.06	3,422.07	26,437.43	(4,329.37)	120	25,353.39
5120.005	Health Insurance	26,044.56	.00	26,044.60	(.04)	100	30,693.94
5120.006	Life Insurance	14.16	1.18	14.16	.00	100	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	487.88	5,423.35	1,248.71	81	5,539.51
5201							
5201.000	Training and Travel	24,500.00	4,055.31	13,075.63	11,424.37	53	13,989.73
5202							
5202.000	Uniforms	3,000.00	362.93	1,954.54	1,045.46	65	980.57
5204							
5204.000	Telephone	1,200.00	136.42	1,491.84	(291.84)	124	1,202.70
5206							
5206.000	Supplies	30,152.91	4,958.28	24,989.79	5,163.12	83	18,348.86
5207							
5207.000	Repairs & Maintenance	4,183.00	.00	.00	4,183.00	0	.00
5212							
5212.000	Contracted/Purchased Serv	18,300.00	2,795.00	19,707.64	(1,407.64)	108	16,484.64
5221							
5221.000	Transportation/Vehicles	81,527.00	6,503.00	81,454.91	72.09	100	76,187.95
5222							
5222.000	Postage	500.00	.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
5224							
5224.000	Dues & Publications	150.00	.00	.00	150.00	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 520 - Public Safety							
Department 023 - Ambulance							
5290							
5290.000	Other Expenses	3,000.00	.00	180.00	2,820.00	6	1,159.33
	5290 - Totals	\$3,000.00	\$0.00	\$180.00	\$2,820.00	6%	\$1,159.33
	Department 023 - Ambulance Totals	\$338,255.44	\$31,749.15	\$302,939.44	\$35,316.00	90%	\$289,522.85
Department 024 - Search and Rescue							
5110							
5110.010	Temp Wages	5,000.00	500.00	5,500.00	(500.00)	110	6,300.00
	5110 - Totals	\$5,000.00	\$500.00	\$5,500.00	(\$500.00)	110%	\$6,300.00
5120							
5120.002	SBS	306.50	30.66	337.26	(30.76)	110	390.66
5120.003	Medicare	72.50	7.24	79.78	(7.28)	110	92.43
5120.007	Workmen's Compensation	307.00	29.60	323.84	(16.84)	105	313.17
	5120 - Totals	\$686.00	\$67.50	\$740.88	(\$54.88)	108%	\$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	243.66	1,658.07	(58.07)	104	1,626.17
	5204 - Totals	\$1,600.00	\$243.66	\$1,658.07	(\$58.07)	104%	\$1,626.17
5206							
5206.000	Supplies	5,500.00	.00	4,093.74	1,406.26	74	3,939.10
	5206 - Totals	\$5,500.00	\$0.00	\$4,093.74	\$1,406.26	74%	\$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	3,250.00	1,250.00	72	3,153.98
	5212 - Totals	\$4,500.00	\$250.00	\$3,250.00	\$1,250.00	72%	\$3,153.98
5221							
5221.000	Transportation/Vehicles	1,148.00	12.00	244.00	904.00	21	458.99
	5221 - Totals	\$1,148.00	\$12.00	\$244.00	\$904.00	21%	\$458.99



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year 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	500.00	3,539.97	2,760.03	56	5,224.20
5223 - Totals		\$6,300.00	\$500.00	\$3,539.97	\$2,760.03	56%	\$5,224.20
5224							
5224.000	Dues & Publications	1,200.00	.00	715.00	485.00	60	645.00
5224 - Totals		\$1,200.00	\$0.00	\$715.00	\$485.00	60%	\$645.00
5290							
5290.000	Other Expenses	8,500.00	3,374.00	6,216.76	2,283.24	73	1,285.26
5290 - Totals		\$8,500.00	\$3,374.00	\$6,216.76	\$2,283.24	73%	\$1,285.26
Department 024 - Search and Rescue Totals		\$42,784.00	\$4,947.16	\$25,958.42	\$16,825.58	61%	\$26,377.75
Division 520 - Public Safety Totals		\$6,821,934.46	\$699,333.61	\$6,127,414.81	\$694,519.65	90%	\$6,347,246.74
Division 530 - Public Works							
Department 031 - Administration							
5110							
5110.001	Regular Salaries/Wages	338,084.80	39,116.87	281,820.77	56,264.03	83	257,451.76
5110.002	Holidays	.00	1,739.36	12,172.28	(12,172.28)	+++	13,871.45
5110.003	Sick Leave	.00	300.25	10,640.69	(10,640.69)	+++	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	\$41,156.48	\$304,633.74	\$35,451.07	90%	\$296,938.03
5120							
5120.001	Annual Leave	12,587.00	1,404.67	17,879.32	(5,292.32)	142	34,558.18
5120.002	SBS	21,618.64	2,616.68	19,862.12	1,756.52	92	20,412.71
5120.003	Medicare	5,113.72	618.95	4,698.21	415.51	92	4,828.44
5120.004	PERS	126,293.66	8,846.25	91,662.86	34,630.80	73	89,198.86
5120.005	Health Insurance	79,370.16	.00	71,834.26	7,535.90	91	95,532.83
5120.006	Life Insurance	36.36	3.70	38.53	(2.17)	106	44.71
5120.007	Workmen's Compensation	1,798.87	193.01	1,468.06	330.81	82	1,645.22
5120 - Totals		\$246,818.41	\$13,683.26	\$207,443.36	\$39,375.05	84%	\$246,220.95
5201							
5201.000	Training and Travel	6,000.00	.00	9.80	5,990.20	0	2,983.10
5201 - Totals		\$6,000.00	\$0.00	\$9.80	\$5,990.20	0%	\$2,983.10



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year 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	398.88	(28.88)	108	428.76
5204.001	Cell Phone Stipend	600.00	50.00	600.00	.00	100	600.00
	5204 - Totals	\$970.00	\$83.24	\$998.88	(\$28.88)	103%	\$1,028.76
5206							
5206.000	Supplies	7,500.00	352.06	3,877.49	3,622.51	52	3,499.23
	5206 - Totals	\$7,500.00	\$352.06	\$3,877.49	\$3,622.51	52%	\$3,499.23
5207							
5207.000	Repairs & Maintenance	2,000.00	.00	1,485.00	515.00	74	948.60
	5207 - Totals	\$2,000.00	\$0.00	\$1,485.00	\$515.00	74%	\$948.60
5211							
5211.000	Data Processing Fees	97,382.00	8,115.17	97,382.04	(.04)	100	106,682.04
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	14,112.00
	5211 - Totals	\$97,382.00	\$8,115.17	\$97,382.04	(\$0.04)	100%	\$120,794.04
5212							
5212.000	Contracted/Purchased Serv	1,000.00	.00	673.31	326.69	67	25.00
	5212 - Totals	\$1,000.00	\$0.00	\$673.31	\$326.69	67%	\$25.00
5221							
5221.000	Transportation/Vehicles	900.00	75.00	900.00	.00	100	900.00
	5221 - Totals	\$900.00	\$75.00	\$900.00	\$0.00	100%	\$900.00
5223							
5223.000	Tools & Small Equipment	.00	3,459.98	3,459.98	(3,459.98)	+++	.00
	5223 - Totals	\$0.00	\$3,459.98	\$3,459.98	(\$3,459.98)	+++	\$0.00
5224							
5224.000	Dues & Publications	1,618.00	.00	470.00	1,148.00	29	2,292.44
	5224 - Totals	\$1,618.00	\$0.00	\$470.00	\$1,148.00	29%	\$2,292.44
5226							
5226.000	Advertising	3,300.00	2,572.20	2,946.00	354.00	89	268.80
	5226 - Totals	\$3,300.00	\$2,572.20	\$2,946.00	\$354.00	89%	\$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



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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 031 - Administration							
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	\$69,497.39	\$630,695.30	\$79,949.92	89%	\$676,754.15
Department 032 - Engineering							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	500,799.90	33,838.41	401,659.56	99,140.34	80	432,696.53
5110.002	Holidays	.00	1,210.20	19,248.00	(19,248.00)	+++	19,189.95
5110.003	Sick Leave	.00	1,199.23	14,955.01	(14,955.01)	+++	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	11,427.00	46,917.00	88,083.00	35	54,574.00
5110 - Totals		\$665,799.90	\$47,674.84	\$484,983.07	\$180,816.83	73%	\$531,450.72
5120							
5120.001	Annual Leave	18,120.00	15,871.64	68,962.94	(50,842.94)	381	33,178.46
5120.002	SBS	41,519.48	3,898.47	34,002.80	7,516.68	82	34,666.97
5120.003	Medicare	9,916.83	922.14	8,043.09	1,873.74	81	8,200.16
5120.004	PERS	116,775.98	24,239.83	137,439.29	(20,663.31)	118	140,306.17
5120.005	Health Insurance	79,370.16	.00	73,879.43	5,490.73	93	101,167.71
5120.006	Life Insurance	61.80	3.03	56.99	4.81	92	60.18
5120.007	Workmen's Compensation	30,457.93	1,775.37	19,624.57	10,833.36	64	23,415.46
5120 - Totals		\$296,222.18	\$46,710.48	\$342,009.11	(\$45,786.93)	115%	\$340,995.11
5201							
5201.000	Training and Travel	5,000.00	.00	1,706.55	3,293.45	34	3,671.10
5201 - Totals		\$5,000.00	\$0.00	\$1,706.55	\$3,293.45	34%	\$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	50.00	750.00	450.00	63	900.00
5204 - Totals		\$1,200.00	\$50.00	\$750.00	\$450.00	63%	\$900.00



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Fund Category	Governmental Funds						
Fund Type	General Fund						
Fund	100 - General Fund						
	EXPENSE						
Division	530 - Public Works						
Department	032 - Engineering						
Sub-Department	800 - Administration						
5206							
5206.000	Supplies	1,500.00	330.35	346.18	1,153.82	23	174.60
	5206 - Totals	\$1,500.00	\$330.35	\$346.18	\$1,153.82	23%	\$174.60
5212							
5212.000	Contracted/Purchased Serv	136,821.50	.00	44,586.60	92,234.90	33	37,523.00
	5212 - Totals	\$136,821.50	\$0.00	\$44,586.60	\$92,234.90	33%	\$37,523.00
5221							
5221.000	Transportation/Vehicles	5,283.00	436.67	1,890.31	3,392.69	36	4,320.12
	5221 - Totals	\$5,283.00	\$436.67	\$1,890.31	\$3,392.69	36%	\$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	77.00	1,423.00	5	270.00
	5224 - Totals	\$1,500.00	\$0.00	\$77.00	\$1,423.00	5%	\$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	95.00	105.00	(105.00)	+++	16.47
	5290 - Totals	\$0.00	\$95.00	\$105.00	(\$105.00)	+++	\$16.47
	Sub-Department 800 - Administration Totals	\$1,116,926.58	\$95,297.34	\$876,846.27	\$240,080.31	79%	\$919,427.97
	Department 032 - Engineering Totals	\$1,116,926.58	\$95,297.34	\$876,846.27	\$240,080.31	79%	\$919,427.97
Department	033 - Streets						
Sub-Department	800 - Administration						
5110							
5110.001	Regular Salaries/Wages	222,867.02	8,347.04	64,558.35	158,308.67	29	76,356.87
5110.002	Holidays	.00	776.50	8,825.41	(8,825.41)	+++	9,023.75



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year 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							
5110.003	Sick Leave	.00	2,176.26	11,438.02	(11,438.02)	+++	8,543.13
5110.004	Overtime	27,500.00	270.10	4,899.63	22,600.37	18	2,841.43
5110.010	Temp Wages	136,000.00	.00	50,187.50	85,812.50	37	97,449.00
5110 - Totals		\$386,367.02	\$11,569.90	\$139,908.91	\$246,458.11	36%	\$194,214.18
5120							
5120.001	Annual Leave	6,802.00	3,280.56	8,430.08	(1,628.08)	124	8,995.49
5120.002	SBS	23,635.37	933.41	9,177.55	14,457.82	39	12,471.21
5120.003	Medicare	5,700.96	220.80	2,170.94	3,530.02	38	2,950.04
5120.004	PERS	55,080.69	5,385.96	28,201.26	26,879.43	51	28,153.26
5120.005	Health Insurance	54,562.08	.00	20,907.88	33,654.20	38	27,472.56
5120.006	Life Insurance	16.08	1.18	11.73	4.35	73	13.04
5120.007	Workmen's Compensation	25,461.78	990.29	6,776.59	18,685.19	27	7,158.87
5120.008	Unemployment	.00	.00	184.00	(184.00)	+++	62.45
5120 - Totals		\$171,258.96	\$10,812.20	\$75,860.03	\$95,398.93	44%	\$87,276.92
5201							
5201.000	Training and Travel	6,000.00	.00	610.00	5,390.00	10	404.03
5201 - Totals		\$6,000.00	\$0.00	\$610.00	\$5,390.00	10%	\$404.03
5202							
5202.000	Uniforms	3,000.00	.00	3,067.94	(67.94)	102	4,647.89
5202 - Totals		\$3,000.00	\$0.00	\$3,067.94	(\$67.94)	102%	\$4,647.89
5203							
5203.001	Electric	82,822.00	13,775.09	82,663.74	158.26	100	82,763.84
5203 - Totals		\$82,822.00	\$13,775.09	\$82,663.74	\$158.26	100%	\$82,763.84
5204							
5204.000	Telephone	100.00	75.86	914.41	(814.41)	914	613.25
5204.001	Cell Phone Stipend	1,200.00	75.00	1,075.00	125.00	90	300.00
5204 - Totals		\$1,300.00	\$150.86	\$1,989.41	(\$689.41)	153%	\$913.25
5206							
5206.000	Supplies	2,500.00	16.50	538.76	1,961.24	22	1,308.85
5206 - Totals		\$2,500.00	\$16.50	\$538.76	\$1,961.24	22%	\$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



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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						
5208							
5208.000	Bldg Repair & Maint	5,000.00	621.69	8,439.85	(3,439.85)	169	4,564.95
5208 - Totals		\$5,000.00	\$621.69	\$8,439.85	(\$3,439.85)	169%	\$4,564.95
5211							
5211.000	Data Processing Fees	23,860.00	1,988.33	23,859.96	.04	100	23,820.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,764.00
5211 - Totals		\$23,860.00	\$1,988.33	\$23,859.96	\$0.04	100%	\$25,584.00
5212							
5212.000	Contracted/Purchased Serv	20,000.00	251.76	19,620.76	379.24	98	23,082.00
5212 - Totals		\$20,000.00	\$251.76	\$19,620.76	\$379.24	98%	\$23,082.00
5214							
5214.000	Interdepartment Services	.00	9,772.50	26,299.59	(26,299.59)	+++	8,582.50
5214 - Totals		\$0.00	\$9,772.50	\$26,299.59	(\$26,299.59)	+++	\$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



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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							
5290							
5290.000	Other Expenses	300.00	.00	1,591.79	(1,291.79)	531	1,498.41
	5290 - Totals	\$300.00	\$0.00	\$1,591.79	(\$1,291.79)	531%	\$1,498.41
	Sub-Department 800 - Administration Totals	\$725,075.98	\$48,958.83	\$423,857.20	\$301,218.78	58%	\$441,093.11
	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	13,173.97	101,654.03	(101,654.03)	+++	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	109.86	1,978.63	(1,978.63)	+++	3,472.92
	5110 - Totals	\$0.00	\$13,283.83	\$104,082.64	(\$104,082.64)	+++	\$74,652.25
5120							
5120.001	Annual Leave	.00	.00	.00	.00	+++	139.95
5120.002	SBS	.00	798.42	6,364.37	(6,364.37)	+++	4,587.66
5120.003	Medicare	.00	188.84	1,505.40	(1,505.40)	+++	1,085.17
5120.004	PERS	.00	5,350.20	29,819.95	(29,819.95)	+++	20,955.73
5120.005	Health Insurance	.00	.00	24,936.14	(24,936.14)	+++	15,302.01
5120.006	Life Insurance	.00	1.53	17.90	(17.90)	+++	10.73
5120.007	Workmen's Compensation	.00	844.72	6,828.43	(6,828.43)	+++	4,931.84
	5120 - Totals	\$0.00	\$7,183.71	\$69,472.19	(\$69,472.19)	+++	\$47,013.09
5206							
5206.000	Supplies	70,570.60	11,979.60	60,964.87	9,605.73	86	32,526.18
	5206 - Totals	\$70,570.60	\$11,979.60	\$60,964.87	\$9,605.73	86%	\$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



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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 812 - Street Repair							
5212							
5212.000	Contracted/Purchased Serv	100,000.00	1,185.53	16,453.20	83,546.80	16	523.65
5212 - Totals		\$100,000.00	\$1,185.53	\$16,453.20	\$83,546.80	16%	\$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
5221							
5221.000	Transportation/Vehicles	351,512.00	27,354.32	358,802.67	(7,290.67)	102	367,213.93
5221 - Totals		\$351,512.00	\$27,354.32	\$358,802.67	(\$7,290.67)	102%	\$367,213.93
5223							
5223.000	Tools & Small Equipment	.00	269.90	537.63	(537.63)	+++	131.75
5223 - Totals		\$0.00	\$269.90	\$537.63	(\$537.63)	+++	\$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	29.20	(29.20)	+++	4,328.00
5290 - Totals		\$0.00	\$0.00	\$29.20	(\$29.20)	+++	\$4,328.00
Sub-Department 812 - Street Repair Totals		\$522,082.60	\$61,256.89	\$610,346.40	(\$88,263.80)	117%	\$532,453.39
Sub-Department 813 - Drain Maintenance							
5110							
5110.001	Regular Salaries/Wages	.00	1,573.28	16,202.01	(16,202.01)	+++	18,218.59
5110.004	Overtime	.00	.00	652.79	(652.79)	+++	506.74
5110 - Totals		\$0.00	\$1,573.28	\$16,854.80	(\$16,854.80)	+++	\$18,725.33
5120							
5120.002	SBS	.00	93.63	1,030.37	(1,030.37)	+++	1,148.71
5120.003	Medicare	.00	22.13	243.70	(243.70)	+++	271.70
5120.004	PERS	.00	(286.87)	4,828.06	(4,828.06)	+++	5,246.82
5120.005	Health Insurance	.00	.00	3,902.75	(3,902.75)	+++	4,128.06
5120.006	Life Insurance	.00	.25	2.39	(2.39)	+++	2.50



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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 813 - Drain Maintenance						
5120.007	Workmen's Compensation	.00	100.30	1,107.36	(1,107.36)	+++	1,234.83
	5120 - Totals	\$0.00	(\$70.56)	\$11,114.63	(\$11,114.63)	+++	\$12,032.62
5206							
5206.000	Supplies	23,833.78	.00	2,144.83	21,688.95	9	18,400.98
	5206 - Totals	\$23,833.78	\$0.00	\$2,144.83	\$21,688.95	9%	\$18,400.98
5207							
5207.000	Repairs & Maintenance	10,000.00	.00	80.00	9,920.00	1	.00
	5207 - Totals	\$10,000.00	\$0.00	\$80.00	\$9,920.00	1%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	3,737.96	6,262.04	37	1,951.80
	5212 - Totals	\$10,000.00	\$0.00	\$3,737.96	\$6,262.04	37%	\$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	\$1,502.72	\$33,932.22	\$109,901.56	24%	\$51,110.73
	Sub-Department 814 - Street Cleaning						
5110							
5110.001	Regular Salaries/Wages	.00	1,430.87	16,590.96	(16,590.96)	+++	10,890.04
5110.004	Overtime	.00	.00	309.15	(309.15)	+++	214.11
	5110 - Totals	\$0.00	\$1,430.87	\$16,900.11	(\$16,900.11)	+++	\$11,104.15
5120							
5120.002	SBS	.00	87.95	1,036.22	(1,036.22)	+++	680.94
5120.003	Medicare	.00	20.83	245.11	(245.11)	+++	161.02
5120.004	PERS	.00	969.81	4,852.08	(4,852.08)	+++	3,110.35
5120.005	Health Insurance	.00	.00	3,117.41	(3,117.41)	+++	1,625.92
5120.006	Life Insurance	.00	.23	2.59	(2.59)	+++	1.36
5120.007	Workmen's Compensation	.00	93.99	1,113.44	(1,113.44)	+++	731.99
	5120 - Totals	\$0.00	\$1,172.81	\$10,366.85	(\$10,366.85)	+++	\$6,311.58
	Sub-Department 814 - Street Cleaning Totals	\$0.00	\$2,603.68	\$27,266.96	(\$27,266.96)	+++	\$17,415.73



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year 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							
5110							
5110.001	Regular Salaries/Wages	.00	.00	30,279.59	(30,279.59)	+++	10,109.57
5110.004	Overtime	.00	.00	14,324.69	(14,324.69)	+++	2,652.15
5110 - Totals		\$0.00	\$0.00	\$44,604.28	(\$44,604.28)	+++	\$12,761.72
5120							
5120.002	SBS	.00	.00	2,734.32	(2,734.32)	+++	782.28
5120.003	Medicare	.00	.00	646.78	(646.78)	+++	185.03
5120.004	PERS	.00	1,604.76	12,775.98	(12,775.98)	+++	3,573.83
5120.005	Health Insurance	.00	.00	6,054.49	(6,054.49)	+++	2,123.86
5120.006	Life Insurance	.00	.00	3.55	(3.55)	+++	1.68
5120.007	Workmen's Compensation	.00	.00	2,939.40	(2,939.40)	+++	841.02
5120 - Totals		\$0.00	\$1,604.76	\$25,154.52	(\$25,154.52)	+++	\$7,507.70
5206							
5206.000	Supplies	246,875.85	230.61	175,985.33	70,890.52	71	136,800.75
5206 - Totals		\$246,875.85	\$230.61	\$175,985.33	\$70,890.52	71%	\$136,800.75
5212							
5212.000	Contracted/Purchased Serv	17,000.00	.00	12,836.77	4,163.23	76	.00
5212 - Totals		\$17,000.00	\$0.00	\$12,836.77	\$4,163.23	76%	\$0.00
5226							
5226.000	Advertising	.00	.00	297.25	(297.25)	+++	790.91
5226 - Totals		\$0.00	\$0.00	\$297.25	(\$297.25)	+++	\$790.91
Sub-Department 815 - Snow Removal Totals		\$263,875.85	\$1,835.37	\$258,878.15	\$4,997.70	98%	\$157,861.08
Sub-Department 816 - Street Signs							
5110							
5110.001	Regular Salaries/Wages	.00	.00	855.77	(855.77)	+++	2,668.98
5110.004	Overtime	.00	.00	97.41	(97.41)	+++	396.36
5110 - Totals		\$0.00	\$0.00	\$953.18	(\$953.18)	+++	\$3,065.34
5120							
5120.002	SBS	.00	.00	58.42	(58.42)	+++	187.85
5120.003	Medicare	.00	.00	13.80	(13.80)	+++	44.43
5120.004	PERS	.00	(88.09)	273.60	(273.60)	+++	858.37
5120.005	Health Insurance	.00	.00	196.08	(196.08)	+++	582.69



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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	816 - Street Signs						
5120.006	Life Insurance	.00	.00	.12	(.12)	+++	.30
5120.007	Workmen's Compensation	.00	.00	62.74	(62.74)	+++	202.04
	5120 - Totals	\$0.00	(\$88.09)	\$604.76	(\$604.76)	+++	\$1,875.68
5206							
5206.000	Supplies	12,500.00	3,844.15	12,334.24	165.76	99	15,071.40
	5206 - Totals	\$12,500.00	\$3,844.15	\$12,334.24	\$165.76	99%	\$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	\$3,756.06	\$14,266.18	(\$1,766.18)	114%	\$20,039.96
Department	033 - Streets Totals	\$1,667,368.21	\$119,913.55	\$1,368,547.11	\$298,821.10	82%	\$1,220,083.99
Department	034 - Recreation						
Sub-Department	800 - Administration						
5110							
5110.001	Regular Salaries/Wages	165,515.88	19,407.07	147,693.03	17,822.85	89	146,548.95
5110.002	Holidays	.00	633.92	6,917.68	(6,917.68)	+++	6,271.16
5110.003	Sick Leave	.00	1,188.29	7,419.31	(7,419.31)	+++	8,602.06
5110.004	Overtime	4,000.01	3,828.45	13,160.14	(9,160.13)	329	7,449.12
5110.010	Temp Wages	48,000.00	24,942.48	40,793.38	7,206.62	85	55,679.00
	5110 - Totals	\$217,515.89	\$50,000.21	\$215,983.54	\$1,532.35	99%	\$224,550.29
5120							
5120.001	Annual Leave	7,136.00	343.57	10,936.37	(3,800.37)	153	12,237.24
5120.002	SBS	13,771.25	3,098.36	13,974.59	(203.34)	101	14,580.98
5120.003	Medicare	3,257.46	732.93	3,305.59	(48.13)	101	3,449.02
5120.004	PERS	37,293.54	11,955.26	51,631.84	(14,338.30)	138	50,537.11
5120.005	Health Insurance	53,932.68	.00	55,859.87	(1,927.19)	104	60,834.52
5120.006	Life Insurance	36.36	3.03	34.35	2.01	94	35.18
5120.007	Workmen's Compensation	14,530.01	2,978.53	13,439.56	1,090.45	92	15,890.00
5120.008	Unemployment	.00	.00	238.56	(238.56)	+++	56.05
	5120 - Totals	\$129,957.30	\$19,111.68	\$149,420.73	(\$19,463.43)	115%	\$157,620.10



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year 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							
5201							
5201.000	Training and Travel	2,142.00	.00	300.00	1,842.00	14	214.80
5201 - Totals		\$2,142.00	\$0.00	\$300.00	\$1,842.00	14%	\$214.80
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	7,552.32	55,360.63	(4,360.63)	109	58,510.15
5203 - Totals		\$51,000.00	\$7,552.32	\$55,360.63	(\$4,360.63)	109%	\$58,510.15
5204							
5204.001	Cell Phone Stipend	1,644.00	125.00	975.00	669.00	59	1,075.00
5204 - Totals		\$1,644.00	\$125.00	\$975.00	\$669.00	59%	\$1,075.00
5205							
5205.000	Insurance	5,700.00	.00	6,267.20	(567.20)	110	5,353.73
5205 - Totals		\$5,700.00	\$0.00	\$6,267.20	(\$567.20)	110%	\$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	26,314.66	62,097.42	(32,097.42)	207	31,893.76
5208 - Totals		\$30,000.00	\$26,314.66	\$62,097.42	(\$32,097.42)	207%	\$31,893.76
5211							
5211.000	Data Processing Fees	18,016.00	1,501.33	18,015.96	.04	100	19,695.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,764.00
5211 - Totals		\$18,016.00	\$1,501.33	\$18,015.96	\$0.04	100%	\$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



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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 034 - Recreation							
Sub-Department 800 - Administration							
5221							
5221.000	Transportation/Vehicles	.00	75.00	75.00	(75.00)	+++	.00
5221 - Totals		\$0.00	\$75.00	\$75.00	(\$75.00)	+++	\$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
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	\$104,680.20	\$508,495.48	\$9,379.71	98%	\$501,182.33
Sub-Department 817 - Grounds Maintenance							
5201							
5201.000	Training and Travel	.00	.00	75.00	(75.00)	+++	645.00
5201 - Totals		\$0.00	\$0.00	\$75.00	(\$75.00)	+++	\$645.00
5202							
5202.000	Uniforms	.00	244.75	537.79	(537.79)	+++	717.86
5202 - Totals		\$0.00	\$244.75	\$537.79	(\$537.79)	+++	\$717.86
5204							
5204.000	Telephone	.00	33.24	398.88	(398.88)	+++	265.92
5204 - Totals		\$0.00	\$33.24	\$398.88	(\$398.88)	+++	\$265.92
5206							
5206.000	Supplies	56,383.52	5,165.22	18,869.93	37,513.59	33	22,710.40
5206 - Totals		\$56,383.52	\$5,165.22	\$18,869.93	\$37,513.59	33%	\$22,710.40
5207							
5207.000	Repairs & Maintenance	19,500.00	1,609.43	7,674.52	11,825.48	39	1,590.58
5207 - Totals		\$19,500.00	\$1,609.43	\$7,674.52	\$11,825.48	39%	\$1,590.58



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 034 - Recreation							
Sub-Department 817 - Grounds Maintenance							
5212							
5212.000	Contracted/Purchased Serv	33,475.00	.00	620.00	32,855.00	2	27,690.78
	5212 - Totals	\$33,475.00	\$0.00	\$620.00	\$32,855.00	2%	\$27,690.78
5221							
5221.000	Transportation/Vehicles	70,454.00	5,591.40	66,080.52	4,373.48	94	66,141.35
	5221 - Totals	\$70,454.00	\$5,591.40	\$66,080.52	\$4,373.48	94%	\$66,141.35
5223							
5223.000	Tools & Small Equipment	9,995.00	1,794.91	4,160.98	5,834.02	42	10,123.31
	5223 - Totals	\$9,995.00	\$1,794.91	\$4,160.98	\$5,834.02	42%	\$10,123.31
5226							
5226.000	Advertising	.00	.00	487.20	(487.20)	+++	.00
	5226 - Totals	\$0.00	\$0.00	\$487.20	(\$487.20)	+++	\$0.00
5227							
5227.002	Rent-Equipment	2,000.00	.00	6,731.38	(4,731.38)	337	3,409.30
	5227 - Totals	\$2,000.00	\$0.00	\$6,731.38	(\$4,731.38)	337%	\$3,409.30
5290							
5290.000	Other Expenses	.00	127.32	534.21	(534.21)	+++	1,151.33
	5290 - Totals	\$0.00	\$127.32	\$534.21	(\$534.21)	+++	\$1,151.33
	Sub-Department 817 - Grounds Maintenance Totals	\$191,807.52	\$14,566.27	\$106,170.41	\$85,637.11	55%	\$134,445.83
	Department 034 - Recreation Totals	\$709,682.71	\$119,246.47	\$614,665.89	\$95,016.82	87%	\$635,628.16
Department 035 - Building Officials							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	121,885.02	12,727.65	113,362.02	8,523.00	93	110,029.39
5110.002	Holidays	.00	1,174.32	4,268.11	(4,268.11)	+++	5,331.14
5110.003	Sick Leave	.00	230.65	1,290.21	(1,290.21)	+++	2,662.75
	5110 - Totals	\$121,885.02	\$14,132.62	\$118,920.34	\$2,964.68	98%	\$118,023.28
5120							
5120.001	Annual Leave	3,852.00	2,151.32	10,664.62	(6,812.62)	277	3,780.74
5120.002	SBS	7,707.58	999.73	7,961.84	(254.26)	103	7,484.91
5120.003	Medicare	1,823.17	236.48	1,883.33	(60.16)	103	1,770.51



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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	035 - Building Officials						
Sub-Department	800 - Administration						
5120.004	PERS	26,814.66	6,490.27	37,197.59	(10,382.93)	139	34,110.23
5120.005	Health Insurance	44,224.68	.00	44,224.70	(.02)	100	55,935.18
5120.006	Life Insurance	16.08	1.34	14.90	1.18	93	15.41
5120.007	Workmen's Compensation	6,655.06	852.73	6,906.29	(251.23)	104	6,666.87
	5120 - Totals	\$91,093.23	\$10,731.87	\$108,853.27	(\$17,760.04)	119%	\$109,763.85
5201							
5201.000	Training and Travel	12,600.00	851.68	12,577.34	22.66	100	16,660.39
	5201 - Totals	\$12,600.00	\$851.68	\$12,577.34	\$22.66	100%	\$16,660.39
5204							
5204.001	Cell Phone Stipend	600.00	25.00	300.00	300.00	50	300.00
	5204 - Totals	\$600.00	\$25.00	\$300.00	\$300.00	50%	\$300.00
5206							
5206.000	Supplies	550.00	640.07	900.32	(350.32)	164	552.84
	5206 - Totals	\$550.00	\$640.07	\$900.32	(\$350.32)	164%	\$552.84
5211							
5211.000	Data Processing Fees	15,094.00	1,257.83	15,093.96	.04	100	15,570.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,764.00
	5211 - Totals	\$15,094.00	\$1,257.83	\$15,093.96	\$0.04	100%	\$17,334.00
5212							
5212.000	Contracted/Purchased Serv	750.00	15.00	15.00	735.00	2	.00
	5212 - Totals	\$750.00	\$15.00	\$15.00	\$735.00	2%	\$0.00
5221							
5221.000	Transportation/Vehicles	10,871.00	838.11	10,444.01	426.99	96	11,034.50
	5221 - Totals	\$10,871.00	\$838.11	\$10,444.01	\$426.99	96%	\$11,034.50
5223							
5223.000	Tools & Small Equipment	200.00	.00	132.63	67.37	66	76.00
	5223 - Totals	\$200.00	\$0.00	\$132.63	\$67.37	66%	\$76.00
5224							
5224.000	Dues & Publications	1,450.00	788.65	2,173.23	(723.23)	150	2,016.76
	5224 - Totals	\$1,450.00	\$788.65	\$2,173.23	(\$723.23)	150%	\$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



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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 Totals		\$255,343.25	\$29,280.83	\$269,410.10	(\$14,066.85)	106%	\$275,761.62
Department 035 - Building Officials Totals		\$255,343.25	\$29,280.83	\$269,410.10	(\$14,066.85)	106%	\$275,761.62
Division 530 - Public Works Totals		\$4,459,965.97	\$433,235.58	\$3,760,164.67	\$699,801.30	84%	\$3,727,655.89
Division 540 - Public Service							
Department 041 - Library							
5110							
5110.001	Regular Salaries/Wages	353,710.48	34,373.22	266,956.47	86,754.01	75	291,577.79
5110.002	Holidays	.00	1,561.03	14,316.77	(14,316.77)	+++	14,238.09
5110.003	Sick Leave	.00	3,438.21	22,850.64	(22,850.64)	+++	10,620.27
5110.004	Overtime	.00	.00	31.20	(31.20)	+++	172.44
5110.010	Temp Wages	28,878.00	.00	17,500.25	11,377.75	61	18,460.32
5110 - Totals		\$382,588.48	\$39,372.46	\$321,655.33	\$60,933.15	84%	\$335,068.91
5120							
5120.001	Annual Leave	16,177.00	5,230.58	28,671.63	(12,494.63)	177	22,693.46
5120.002	SBS	24,444.21	2,734.14	21,474.95	2,969.26	88	21,930.70
5120.003	Medicare	5,782.09	646.73	5,079.74	702.35	88	5,187.56
5120.004	PERS	91,218.08	15,474.60	94,040.07	(2,821.99)	103	94,882.44
5120.005	Health Insurance	75,192.24	.00	64,560.38	10,631.86	86	74,101.35
5120.006	Life Insurance	105.12	7.58	88.95	16.17	85	107.15
5120.007	Workmen's Compensation	1,950.62	201.89	1,577.00	373.62	81	1,823.12
5120.008	Unemployment	.00	.00	.00	.00	+++	4.86
5120 - Totals		\$214,869.36	\$24,295.52	\$215,492.72	(\$623.36)	100%	\$220,730.64
5201							
5201.000	Training and Travel	4,700.00	249.00	1,973.30	2,726.70	42	5,561.93
5201 - Totals		\$4,700.00	\$249.00	\$1,973.30	\$2,726.70	42%	\$5,561.93
5203							
5203.001	Electric	21,600.00	2,662.19	21,943.73	(343.73)	102	22,064.99
5203 - Totals		\$21,600.00	\$2,662.19	\$21,943.73	(\$343.73)	102%	\$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



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 041 - Library							
5205							
5205.000	Insurance	19,859.00	.00	24,454.98	(4,595.98)	123	18,736.88
5205 - Totals		\$19,859.00	\$0.00	\$24,454.98	(\$4,595.98)	123%	\$18,736.88
5206							
5206.000	Supplies	21,138.59	7,543.64	20,092.42	1,046.17	95	19,726.53
5206 - Totals		\$21,138.59	\$7,543.64	\$20,092.42	\$1,046.17	95%	\$19,726.53
5207							
5207.000	Repairs & Maintenance	1,200.00	.00	50.00	1,150.00	4	.00
5207 - Totals		\$1,200.00	\$0.00	\$50.00	\$1,150.00	4%	\$0.00
5208							
5208.000	Bldg Repair & Maint	20,000.00	9,153.96	36,065.54	(16,065.54)	180	26,831.86
5208 - Totals		\$20,000.00	\$9,153.96	\$36,065.54	(\$16,065.54)	180%	\$26,831.86
5211							
5211.000	Data Processing Fees	109,418.00	9,118.17	109,418.04	(.04)	100	117,660.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	16,758.00
5211 - Totals		\$109,418.00	\$9,118.17	\$109,418.04	(\$0.04)	100%	\$134,418.96
5212							
5212.000	Contracted/Purchased Serv	67,754.00	2,190.30	56,945.31	10,808.69	84	46,725.90
5212 - Totals		\$67,754.00	\$2,190.30	\$56,945.31	\$10,808.69	84%	\$46,725.90
5222							
5222.000	Postage	14,000.00	.00	14,000.00	.00	100	12,338.28
5222 - Totals		\$14,000.00	\$0.00	\$14,000.00	\$0.00	100%	\$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	366.88	617.87	382.13	62	939.38
5224 - Totals		\$1,000.00	\$366.88	\$617.87	\$382.13	62%	\$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



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 041 - Library							
5227							
5227.002	Rent-Equipment	1,150.00	69.00	345.00	805.00	30	207.00
5227 - Totals		\$1,150.00	\$69.00	\$345.00	\$805.00	30%	\$207.00
5240							
5240.000	Books & Publications	69,500.00	7,343.65	53,534.41	15,965.59	77	52,449.79
5240 - Totals		\$69,500.00	\$7,343.65	\$53,534.41	\$15,965.59	77%	\$52,449.79
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		\$954,977.43	\$102,364.77	\$878,567.44	\$76,409.99	92%	\$896,936.35
Department 043 - Centennial Building							
5110							
5110.001	Regular Salaries/Wages	261,276.88	28,422.41	233,279.93	27,996.95	89	208,023.51
5110.002	Holidays	.00	1,782.72	11,264.21	(11,264.21)	+++	8,584.06
5110.003	Sick Leave	.00	239.47	9,106.01	(9,106.01)	+++	7,104.32
5110.004	Overtime	3,500.00	.00	2,759.34	740.66	79	3,595.87
5110.010	Temp Wages	30,000.00	.00	23,808.50	6,191.50	79	7,796.50
5110 - Totals		\$294,776.88	\$30,444.60	\$280,217.99	\$14,558.89	95%	\$235,104.26
5120							
5120.001	Annual Leave	12,532.00	2,502.68	24,682.17	(12,150.17)	197	25,081.29
5120.002	SBS	18,838.07	2,019.67	18,690.43	147.64	99	15,949.33
5120.003	Medicare	3,343.38	337.64	3,274.05	69.33	98	2,651.33
5120.004	PERS	67,265.96	14,898.84	79,729.07	(12,463.11)	119	69,235.18
5120.005	Health Insurance	69,662.16	.00	81,963.30	(12,301.14)	118	67,235.04
5120.006	Life Insurance	64.68	5.39	63.34	1.34	98	58.41
5120.007	Workmen's Compensation	14,680.01	1,631.76	15,021.79	(341.78)	102	12,413.64
5120.008	Unemployment	.00	.00	627.84	(627.84)	+++	.00
5120 - Totals		\$186,386.26	\$21,395.98	\$224,051.99	(\$37,665.73)	120%	\$192,624.22
5203							
5203.001	Electric	60,000.00	7,290.26	60,994.14	(994.14)	102	63,954.52
5203 - Totals		\$60,000.00	\$7,290.26	\$60,994.14	(\$994.14)	102%	\$63,954.52



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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							
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	24,142.14	(2,561.14)	112	20,674.69
5205 - Totals		\$21,581.00	\$0.00	\$24,142.14	(\$2,561.14)	112%	\$20,674.69
5206							
5206.000	Supplies	14,500.00	419.11	11,110.82	3,389.18	77	9,867.67
5206 - Totals		\$14,500.00	\$419.11	\$11,110.82	\$3,389.18	77%	\$9,867.67
5207							
5207.000	Repairs & Maintenance	7,000.00	79.44	3,109.81	3,890.19	44	7,219.14
5207 - Totals		\$7,000.00	\$79.44	\$3,109.81	\$3,890.19	44%	\$7,219.14
5208							
5208.000	Bldg Repair & Maint	20,000.00	8,828.51	28,730.09	(8,730.09)	144	19,727.55
5208 - Totals		\$20,000.00	\$8,828.51	\$28,730.09	(\$8,730.09)	144%	\$19,727.55
5211							
5211.000	Data Processing Fees	60,864.00	5,072.00	60,864.00	.00	100	61,347.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	8,820.00
5211 - Totals		\$60,864.00	\$5,072.00	\$60,864.00	\$0.00	100%	\$70,167.96
5212							
5212.000	Contracted/Purchased Serv	5,500.00	.00	4,785.00	715.00	87	.00
5212 - Totals		\$5,500.00	\$0.00	\$4,785.00	\$715.00	87%	\$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	580.00	(80.00)	116	986.00
5290 - Totals		\$500.00	\$0.00	\$580.00	(\$80.00)	116%	\$986.00
Department 043 - Centennial Building Totals		\$675,608.14	\$73,529.90	\$699,947.52	(\$24,339.38)	104%	\$621,048.06



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Fund Category Governmental Funds								
Fund Type General Fund								
Fund 100 - General Fund								
EXPENSE								
Division 540 - Public Service								
Department 047 - Senior Citizens								
5203								
5203.001	Electric		19,500.00	1,283.86	19,535.24	(35.24)	100	19,685.25
5203 - Totals			\$19,500.00	\$1,283.86	\$19,535.24	(\$35.24)	100%	\$19,685.25
5204								
5204.000	Telephone		2,580.00	458.21	2,816.15	(236.15)	109	2,742.44
5204 - Totals			\$2,580.00	\$458.21	\$2,816.15	(\$236.15)	109%	\$2,742.44
5205								
5205.000	Insurance		1,604.00	.00	2,341.92	(737.92)	146	1,939.37
5205 - Totals			\$1,604.00	\$0.00	\$2,341.92	(\$737.92)	146%	\$1,939.37
5206								
5206.000	Supplies		3,080.00	359.52	2,633.30	446.70	85	3,407.14
5206 - Totals			\$3,080.00	\$359.52	\$2,633.30	\$446.70	85%	\$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	4,015.56	19,372.43	10,627.57	65	47,749.83
5208 - Totals			\$30,000.00	\$4,015.56	\$19,372.43	\$10,627.57	65%	\$47,749.83
5221								
5221.000	Transportation/Vehicles		30,000.00	404.95	15,509.98	14,490.02	52	20,090.19
5221 - Totals			\$30,000.00	\$404.95	\$15,509.98	\$14,490.02	52%	\$20,090.19
Department 047 - Senior Citizens Totals			\$89,764.00	\$6,522.10	\$62,209.02	\$27,554.98	69%	\$95,614.22
Division 540 - Public Service Totals			\$1,720,349.57	\$182,416.77	\$1,640,723.98	\$79,625.59	95%	\$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		190,306.00	45,001.92	64,764.70	125,541.30	34	.00
5206 - Totals			\$190,306.00	\$45,001.92	\$64,764.70	\$125,541.30	34%	\$0.00



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Fund Category	Governmental Funds						
Fund Type	General Fund						
Fund	100 - General Fund						
	EXPENSE						
Division	545 - Contingency						
Department	050 - Contingency						
5212							
5212.000	Contracted/Purchased Serv	149,817.25	9,730.00	24,598.75	125,218.50	16	.00
	5212 - Totals	\$149,817.25	\$9,730.00	\$24,598.75	\$125,218.50	16%	\$0.00
Department	050 - Contingency Totals	\$490,123.25	\$54,731.92	\$89,363.45	\$400,759.80	18%	\$0.00
Division	545 - Contingency Totals	\$490,123.25	\$54,731.92	\$89,363.45	\$400,759.80	18%	\$0.00
Division	550 - Other						
Department	650 - Debt Payments						
Sub-Department	951 - General						
5295							
5295.000	Interest Expense	21,970.00	3,611.00	7,837.19	14,132.81	36	9,374.82
	5295 - Totals	\$21,970.00	\$3,611.00	\$7,837.19	\$14,132.81	36%	\$9,374.82
7301							
7301.000	Note Principal Payments	66,031.00	.00	22,309.77	43,721.23	34	22,309.77
	7301 - Totals	\$66,031.00	\$0.00	\$22,309.77	\$43,721.23	34%	\$22,309.77
Sub-Department	951 - General Totals	\$88,001.00	\$3,611.00	\$30,146.96	\$57,854.04	34%	\$31,684.59
Department	650 - Debt Payments Totals	\$88,001.00	\$3,611.00	\$30,146.96	\$57,854.04	34%	\$31,684.59
Department	660 - Support Payments						
Sub-Department	952 - School						
5203							
5203.000	Utilities	57,000.00	4,037.25	54,258.40	2,741.60	95	.00
	5203 - Totals	\$57,000.00	\$4,037.25	\$54,258.40	\$2,741.60	95%	\$0.00
5208							
5208.000	Bldg Repair & Maint	150,000.00	150,000.00	150,000.00	.00	100	150,000.00
	5208 - Totals	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	100%	\$150,000.00
5290							
5290.000	Other Expenses	7,307,735.00	818,927.34	7,307,735.71	(.71)	100	7,224,207.96
	5290 - Totals	\$7,307,735.00	\$818,927.34	\$7,307,735.71	(\$0.71)	100%	\$7,224,207.96
Sub-Department	952 - School Totals	\$7,514,735.00	\$972,964.59	\$7,511,994.11	\$2,740.89	100%	\$7,374,207.96



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Fund Category	Governmental Funds						
Fund Type	General Fund						
Fund	100 - General Fund						
	EXPENSE						
Division	550 - Other						
Department	660 - Support Payments						
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	\$7,665,406.00	\$972,964.59	\$7,511,994.11	\$153,411.89	98%	\$7,524,878.96
	Department 670 - Fixed Assets						
7106							
7106.021	Fixed Assets-Police Dept	272,361.25	75,758.61	231,117.71	41,243.54	85	.00
7106.022	Fixed Assets-Fire Dept	56,000.00	283.07	47,271.84	8,728.16	84	248,088.54
7106.033	Fixed Assets-Streets	.00	.00	.00	.00	+++	12,982.60
	7106 - Totals	\$328,361.25	\$76,041.68	\$278,389.55	\$49,971.70	85%	\$261,071.14
	Department 670 - Fixed Assets Totals	\$328,361.25	\$76,041.68	\$278,389.55	\$49,971.70	85%	\$261,071.14
	Department 680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	8,046,365.00	1,304,625.62	3,768,580.62	4,277,784.38	47	5,065,148.24
	7200 - Totals	\$8,046,365.00	\$1,304,625.62	\$3,768,580.62	\$4,277,784.38	47%	\$5,065,148.24
	Department 680 - Transfer to Other Funds Totals	\$8,046,365.00	\$1,304,625.62	\$3,768,580.62	\$4,277,784.38	47%	\$5,065,148.24
	Division 550 - Other Totals	\$16,128,133.25	\$2,357,242.89	\$11,589,111.24	\$4,539,022.01	72%	\$12,882,782.93
	EXPENSE TOTALS	\$35,099,682.97	\$4,229,655.64	\$28,317,349.40	\$6,782,333.57	81%	\$30,515,551.93
	Fund 100 - General Fund Totals						
	REVENUE TOTALS	30,180,628.00	4,677,597.35	30,057,528.64	123,099.36	100%	31,213,269.87
	EXPENSE TOTALS	35,099,682.97	4,229,655.64	28,317,349.40	6,782,333.57	81%	30,515,551.93
	Fund 100 - General Fund Net Gain (Loss)	(\$4,919,054.97)	\$447,941.71	\$1,740,179.24	\$6,659,234.21	(35%)	\$697,717.94
	Fund Type General Fund Totals						
	REVENUE TOTALS	30,180,628.00	4,677,597.35	30,057,528.64	123,099.36	100%	31,213,269.87
	EXPENSE TOTALS	35,099,682.97	4,229,655.64	28,317,349.40	6,782,333.57	81%	30,515,551.93



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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 Net Gain (Loss)	(\$4,919,054.97)	\$447,941.71	\$1,740,179.24	\$6,659,234.21	(35%)	\$697,717.94
Fund Category	Governmental Funds Totals						
	REVENUE TOTALS	30,180,628.00	4,677,597.35	30,057,528.64	123,099.36	100%	31,213,269.87
	EXPENSE TOTALS	35,099,682.97	4,229,655.64	28,317,349.40	6,782,333.57	81%	30,515,551.93
Fund Category	Governmental Funds Net Gain (Loss)	(\$4,919,054.97)	\$447,941.71	\$1,740,179.24	\$6,659,234.21	(35%)	\$697,717.94
	Grand Totals						
	REVENUE TOTALS	30,180,628.00	4,677,597.35	30,057,528.64	123,099.36	100%	31,213,269.87
	EXPENSE TOTALS	35,099,682.97	4,229,655.64	28,317,349.40	6,782,333.57	81%	30,515,551.93
	Grand Total Net Gain (Loss)	(\$4,919,054.97)	\$447,941.71	\$1,740,179.24	\$6,659,234.21	(35%)	\$697,717.94



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					
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	4,037,803.52	7,120,464.82	(3,082,661.30)	(43.29)
1020.002	Checking Account-Payroll	(7,909.95)	(4,825.25)	(3,084.70)	(63.93)
1020.003	Checking Account-C Card	21,293.88	21,143.74	150.14	.71
1020.005	Checking Acct - CC Harbor	.00	207,110.46	(207,110.46)	(100.00)
1020.006	Checking Acct - SCH Dedicated Fund - First Bank	2,941,775.43	.00	2,941,775.43	+++
1020.008	Hospital Escrow-CBS-funded	378,945.65	.00	378,945.65	+++
1020.009	Hospital Escrow-SEARHC funded	1,347,345.29	.00	1,347,345.29	+++
1020.010	Money Market - AML Pool	2,242,104.41	7,810,188.87	(5,568,084.46)	(71.29)
1020.011	Money Market - FNBA Trust	2,051,162.28	3,288,412.93	(1,237,250.65)	(37.62)
1020.014	SCH CC Acct FNBA	140,586.51	.00	140,586.51	+++
1020.015	SCH P/R FNBA Acct	36,426.30	.00	36,426.30	+++
1020 - Totals		\$13,189,533.32	\$18,442,495.57	(\$5,252,962.25)	(28.48%)
1025					
1025.000	Investments	58,623,664.22	53,353,624.78	5,270,039.44	9.88
1025 - Totals		\$58,623,664.22	\$53,353,624.78	\$5,270,039.44	9.88%
1027					
1027.000	Change in FMV-Investments	506,810.00	125,952.00	380,858.00	302.38
1027 - Totals		\$506,810.00	\$125,952.00	\$380,858.00	302.38%
1030					
1030.100	Investment-Central Trea.	(60,941,710.70)	(60,254,450.14)	(687,260.56)	(1.14)
1030 - Totals		(\$60,941,710.70)	(\$60,254,450.14)	(\$687,260.56)	(1.14%)
1050					
1050.000	Accts Rec.-Misc Billing	28,320.29	135,172.43	(106,852.14)	(79.05)
1050.010	Accts Rec.-Utility Billing	67,060.68	71,996.70	(4,936.02)	(6.86)
1050.025	Accts Rec.-Ambulance	129,479.46	102,967.09	26,512.37	25.75
1050.050	Accts Rec.-Collections	1,097,786.23	1,008,245.69	89,540.54	8.88
1050.060	Accts Rec.- State	22,473.12	37,265.37	(14,792.25)	(39.69)
1050.070	Accts Rec.- Federal	165,659.23	33,348.03	132,311.20	396.76
1050.080	Accts Rec.-Sales Tax	2,015,187.19	3,237,170.97	(1,221,983.78)	(37.75)
1050.100	Interest Receivable	253,186.98	302,331.18	(49,144.20)	(16.26)
1050.200	Property Tax Receivable	136,662.83	94,047.17	42,615.66	45.31



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				
	ASSETS				
1050.500	Interfund Receivable	409,747.16	1,532,206.16	(1,122,459.00)	(73.26)
1050.900	Allowance - Doubtful Acct	(1,097,786.23)	(1,008,245.69)	(89,540.54)	(8.88)
1050 - Totals		\$3,227,776.94	\$5,546,505.10	(\$2,318,728.16)	(41.81%)
1060					
1060.010	Advances of Pay	.01	.01	.00	.00
1060.020	Advances to Other Funds	4,175,552.00	100,000.00	4,075,552.00	4,075.55
1060 - Totals		\$4,175,552.01	\$100,000.01	\$4,075,552.00	4,075.55%
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%)
ASSETS TOTALS		\$18,783,725.79	\$17,333,608.23	\$1,450,117.56	8.37%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2010					
2010.005	Clearing Acct Collections	.00	170.00	(170.00)	(100.00)
2010.010	Clearing Acct Misc A/R	.00	(1,025.05)	1,025.05	100.00
2010.011	Clearing Acct Utility Donations	701.16	20.00	681.16	3,405.80
2010.025	Clearing Acct Ambulance	.00	2.99	(2.99)	(100.00)
2010.040	Pcard Liability	107,883.29	345,468.57	(237,585.28)	(68.77)
2010 - Totals		\$108,584.45	\$344,636.51	(\$236,052.06)	(68.49%)
2020					
2020.000	Accounts Payable	276,519.03	244,598.62	31,920.41	13.05
2020 - Totals		\$276,519.03	\$244,598.62	\$31,920.41	13.05%
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	15,090.40	(2,401.50)	17,491.90	728.37
2030 - Totals		\$15,090.40	(\$2,401.50)	\$17,491.90	728.37%
2040					
2040.000	Citation Surcharge - St.	315.00	1,870.00	(1,555.00)	(83.16)
2040 - Totals		\$315.00	\$1,870.00	(\$1,555.00)	(83.16%)
2050					
2050.001	Accrued Salaries/Wages	395,574.20	323,597.34	71,976.86	22.24
2050.002	Medicare Tax Payable	13,848.62	12,957.60	891.02	6.88
2050.003	Federal Inc Tax Payable	45,130.75	44,379.75	751.00	1.69



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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 Governmental Funds					
Fund Type General Fund					
Fund 100 - General Fund					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2050.004	PERS Payable	74,830.64	121,134.64	(46,304.00)	(38.23)
2050.005	SBS Insurance Payable	(809.07)	1.40	(810.47)	(57,890.71)
2050.006	Deferred Comp Payable	8,586.19	8,560.06	26.13	.31
2050.007	Workers Comp Payable	(23,009.94)	(16,134.84)	(6,875.10)	(42.61)
2050.008	Other Payroll Withholding	3,535.82	3,483.87	51.95	1.49
2050.009	Union Dues Withheld	5,470.34	6,635.44	(1,165.10)	(17.56)
2050.010	Health Insurance Withheld	(2,112.67)	(22,570.69)	20,458.02	90.64
2050.011	Life Insurance Withheld	1,186.49	(13.14)	1,199.63	9,129.60
2050.012	SBS Annuities Payable	58,871.75	63,832.10	(4,960.35)	(7.77)
2050.013	Health - Employer Payable	(47,478.87)	(8,478.55)	(39,000.32)	(459.99)
2050.014	Life - Employer Payable	152.55	11.23	141.32	1,258.41
2050.016	PERS Tier 4	218,104.03	276,691.60	(58,587.57)	(21.17)
2050 - Totals		\$751,880.83	\$814,087.81	(\$62,206.98)	(7.64%)
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	36,069.69	33,269.69	2,800.00	8.42
2100.002	Deposits - Security Bonds	5,500.00	5,500.00	.00	.00
2100 - Totals		\$41,569.69	\$38,769.69	\$2,800.00	7.22%
2300					
2300.000	Advances Payable	80,245.00	120,355.00	(40,110.00)	(33.33)
2300 - Totals		\$80,245.00	\$120,355.00	(\$40,110.00)	(33.33%)
2700					
2700.000	Deferred Revenue	2,894.10	760.00	2,134.10	280.80
2700 - Totals		\$2,894.10	\$760.00	\$2,134.10	280.80%
LIABILITIES TOTALS		\$1,285,656.51	\$1,575,718.19	(\$290,061.68)	(18.41%)
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%



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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				
	FUND EQUITY				
2910					
2910.100	Designated-E911	396,699.56	612,783.00	(216,083.44)	(35.26)
	2910 - Totals	\$396,699.56	\$612,783.00	(\$216,083.44)	(35.26%)
2920					
2920.000	Undesignated/Re. Earnings	16,488,706.31	14,532,443.63	1,956,262.68	13.46
	2920 - Totals	\$16,488,706.31	\$14,532,443.63	\$1,956,262.68	13.46%
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	\$17,498,069.28	\$15,757,890.04	\$1,740,179.24	11.04%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$17,498,069.28	\$15,757,890.04	\$1,740,179.24	11.04%
	LIABILITIES AND FUND EQUITY TOTALS	\$18,783,725.79	\$17,333,608.23	\$1,450,117.56	8.37%
	Fund 100 - General Fund Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type General Fund Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Category Governmental Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++



Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year 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	1,342.23	350,234.46	(290,234.46)	584	575,957.65
3101 - Totals		\$60,000.00	\$1,342.23	\$350,234.46	(\$290,234.46)	584%	\$575,957.65
Department 310 - State Revenue Totals		\$60,000.00	\$1,342.23	\$350,234.46	(\$290,234.46)	584%	\$575,957.65
Department 315 - Federal Revenue							
3151							
3151.003	Grant Revenue	55,000.00	549,683.78	628,086.54	(573,086.54)	1,142	77,616.88
3151 - Totals		\$55,000.00	\$549,683.78	\$628,086.54	(\$573,086.54)	1,142%	\$77,616.88
Department 315 - Federal Revenue Totals		\$55,000.00	\$549,683.78	\$628,086.54	(\$573,086.54)	1,142%	\$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	179,748.89	+++	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	\$179,748.89	100%	\$2,871,560.00
Department 390 - Cash Basis Receipts Totals		\$2,090,474.00	\$0.00	\$2,090,474.00	\$179,748.89	100%	\$2,871,560.00
Division 300 - Revenue Totals		\$2,348,070.00	\$551,026.01	\$3,068,795.00	(\$540,976.11)	131%	\$3,525,134.53
REVENUE TOTALS		\$2,348,070.00	\$551,026.01	\$3,068,795.00	(\$540,976.11)	131%	\$3,525,134.53
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	.00	313.99	(313.99)	+++	14,688.89
5206 - Totals		\$0.00	\$0.00	\$313.99	(\$313.99)	+++	\$14,688.89



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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	Capital Projects Funds						
Fund	700 - Capital Projects-General						
	EXPENSE						
Division	600 - Operations						
Department	630 - Operations						
5212							
5212.000	Contracted/Purchased Serv	1,626,206.22	449,742.96	1,468,469.37	157,736.85	90	1,566,637.20
	5212 - Totals	\$1,626,206.22	\$449,742.96	\$1,468,469.37	\$157,736.85	90%	\$1,566,637.20
5214							
5214.000	Interdepartment Services	.00	8,020.24	62,208.71	(62,208.71)	+++	217,763.06
	5214 - Totals	\$0.00	\$8,020.24	\$62,208.71	(\$62,208.71)	+++	\$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	50,827.12	50,827.12	(50,827.12)	+++	138,792.57
	5290 - Totals	\$0.00	\$50,827.12	\$50,827.12	(\$50,827.12)	+++	\$138,792.57
	Department 630 - Operations Totals	\$1,626,206.22	\$508,590.32	\$1,581,819.19	\$44,387.03	97%	\$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	\$1,626,206.22	\$508,590.32	\$1,581,819.19	\$44,387.03	97%	\$1,967,800.82
	EXPENSE TOTALS	\$1,626,206.22	\$508,590.32	\$1,581,819.19	\$44,387.03	97%	\$1,967,800.82
	Fund 700 - Capital Projects-General Totals						
	REVENUE TOTALS	2,348,070.00	551,026.01	3,068,795.00	(540,976.11)	131%	3,525,134.53
	EXPENSE TOTALS	1,626,206.22	508,590.32	1,581,819.19	44,387.03	97%	1,967,800.82



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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	Capital Projects Funds						
Fund	700 - Capital Projects-General Net Gain (Loss)	\$721,863.78	\$42,435.69	\$1,486,975.81	\$585,363.14	206%	\$1,557,333.71
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	2,348,070.00	551,026.01	3,068,795.00	(540,976.11)	131%	3,525,134.53
	EXPENSE TOTALS	1,626,206.22	508,590.32	1,581,819.19	44,387.03	97%	1,967,800.82
Fund Type	Capital Projects Funds Net Gain (Loss)	\$721,863.78	\$42,435.69	\$1,486,975.81	\$585,363.14	206%	\$1,557,333.71
Fund Category	Governmental Funds Totals						
	REVENUE TOTALS	2,348,070.00	551,026.01	3,068,795.00	(540,976.11)	131%	3,525,134.53
	EXPENSE TOTALS	1,626,206.22	508,590.32	1,581,819.19	44,387.03	97%	1,967,800.82
Fund Category	Governmental Funds Net Gain (Loss)	\$721,863.78	\$42,435.69	\$1,486,975.81	\$585,363.14	206%	\$1,557,333.71
	Grand Totals						
	REVENUE TOTALS	2,348,070.00	551,026.01	3,068,795.00	(540,976.11)	131%	3,525,134.53
	EXPENSE TOTALS	1,626,206.22	508,590.32	1,581,819.19	44,387.03	97%	1,967,800.82
	Grand Total Net Gain (Loss)	\$721,863.78	\$42,435.69	\$1,486,975.81	\$585,363.14	206%	\$1,557,333.71



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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	700 - Capital Projects-General				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	6,317,057.22	5,545,910.52	771,146.70	13.90
	1030 - Totals	\$6,317,057.22	\$5,545,910.52	\$771,146.70	13.90%
1050					
1050.060	Accts Rec.- State	1,342.23	5,682.35	(4,340.12)	(76.38)
1050.070	Accts Rec.- Federal	557,752.59	35,879.25	521,873.34	1,454.53
	1050 - Totals	\$559,094.82	\$41,561.60	\$517,533.22	1,245.22%
	ASSETS TOTALS	\$6,876,152.04	\$5,587,472.12	\$1,288,679.92	23.06%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2020					
2020.000	Accounts Payable	247,073.56	409,994.80	(162,921.24)	(39.74)
	2020 - Totals	\$247,073.56	\$409,994.80	(\$162,921.24)	(39.74%)
2023					
2023.000	Retainage Payable	77,213.47	112,588.12	(35,374.65)	(31.42)
	2023 - Totals	\$77,213.47	\$112,588.12	(\$35,374.65)	(31.42%)
	LIABILITIES TOTALS	\$324,287.03	\$522,582.92	(\$198,295.89)	(37.95%)
	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	3,560,415.92	2,073,440.11	1,486,975.81	71.72
	2920 - Totals	\$3,560,415.92	\$2,073,440.11	\$1,486,975.81	71.72%
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	\$6,551,865.01	\$5,064,889.20	\$1,486,975.81	29.36%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$6,551,865.01	\$5,064,889.20	\$1,486,975.81	29.36%



Balance Sheet

Through 06/30/20

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		\$6,876,152.04	\$5,587,472.12	\$1,288,679.92	23.06%
Fund	700 - Capital Projects-General Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Capital Projects Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Governmental Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	80.77	1,087.18	(1,087.18)	+++	1,242.07
3610 - Totals		\$0.00	\$80.77	\$1,087.18	(\$1,087.18)	+++	\$1,242.07
3612							
3612.000	Change in FMV - Investmnt	.00	1,387.00	1,387.00	(1,387.00)	+++	1,224.00
3612 - Totals		\$0.00	\$1,387.00	\$1,387.00	(\$1,387.00)	+++	\$1,224.00
Department 360 - Uses of Prop & Investment Totals		\$0.00	\$1,467.77	\$2,474.18	(\$2,474.18)	+++	\$2,466.07
Division 300 - Revenue Totals		\$0.00	\$1,467.77	\$2,474.18	(\$2,474.18)	+++	\$2,466.07
REVENUE TOTALS		\$0.00	\$1,467.77	\$2,474.18	(\$2,474.18)	+++	\$2,466.07
Fund 707 - Pacific High Renovation Totals							
REVENUE TOTALS		.00	1,467.77	2,474.18	(2,474.18)	+++	2,466.07
EXPENSE TOTALS		.00	.00	.00	.00	+++	.00
Fund 707 - Pacific High Renovation Net Gain (Loss)		\$0.00	\$1,467.77	\$2,474.18	\$2,474.18	+++	\$2,466.07



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	735.73	12,558.40	(12,558.40)	+++	30,534.17
	3610 - Totals	\$0.00	\$735.73	\$12,558.40	(\$12,558.40)	+++	\$30,534.17
3612							
3612.000	Change in FMV - Investmnt	.00	10,392.00	10,392.00	(10,392.00)	+++	23,003.00
	3612 - Totals	\$0.00	\$10,392.00	\$10,392.00	(\$10,392.00)	+++	\$23,003.00
	Department 360 - Uses of Prop & Investment Totals	\$0.00	\$11,127.73	\$22,950.40	(\$22,950.40)	+++	\$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	\$11,127.73	\$22,950.40	(\$22,950.40)	+++	\$732,857.17
	REVENUE TOTALS	\$0.00	\$11,127.73	\$22,950.40	(\$22,950.40)	+++	\$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	11,127.73	22,950.40	(22,950.40)	+++	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)	\$11,127.73	(\$317,049.60)	\$22,950.40	93%	(\$267,142.83)
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	.00	12,595.50	25,424.58	(25,424.58)	+++	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)	\$12,595.50	(\$314,575.42)	\$25,424.58	93%	(\$264,676.76)



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	12,595.50	25,424.58	(25,424.58)	+++	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)	\$12,595.50	(\$314,575.42)	\$25,424.58	93%	(\$264,676.76)
Grand Totals							
	REVENUE TOTALS	.00	12,595.50	25,424.58	(25,424.58)	+++	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)	\$12,595.50	(\$314,575.42)	\$25,424.58	93%	(\$264,676.76)



Balance Sheet

Through 06/30/20

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	706 - 2008 School Bond Projects				
FUND EQUITY					
2900					
2900.010	Reserve for Encumbrances	427,893.47	427,893.47	.00	.00
	2900 - Totals	\$427,893.47	\$427,893.47	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(427,893.47)	(427,893.47)	.00	.00
	2965 - Totals	(\$427,893.47)	(\$427,893.47)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$0.00	\$0.00	\$0.00	+++
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$0.00	\$0.00	\$0.00	+++
	LIABILITIES AND FUND EQUITY TOTALS	\$0.00	\$0.00	\$0.00	+++
Fund	706 - 2008 School Bond Projects Totals	\$0.00	\$0.00	\$0.00	+++



Balance Sheet

Through 06/30/20

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	1,782.00	395.00	1,387.00	351.14
	1027 - Totals	\$1,782.00	\$395.00	\$1,387.00	351.14%
1030					
1030.100	Investment-Central Trea.	57,810.87	56,723.69	1,087.18	1.92
	1030 - Totals	\$57,810.87	\$56,723.69	\$1,087.18	1.92%
1590					
1590.000	Construction in Progress	(.02)	(.02)	.00	.00
	1590 - Totals	(\$0.02)	(\$0.02)	\$0.00	0.00%
	ASSETS TOTALS	\$59,592.85	\$57,118.67	\$2,474.18	4.33%
	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	59,592.85	57,118.67	2,474.18	4.33
	2920 - Totals	\$59,592.85	\$57,118.67	\$2,474.18	4.33%
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	\$59,592.85	\$57,118.67	\$2,474.18	4.33%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$59,592.85	\$57,118.67	\$2,474.18	4.33%
	LIABILITIES AND FUND EQUITY TOTALS	\$59,592.85	\$57,118.67	\$2,474.18	4.33%
Fund	707 - Pacific High Renovation Totals	\$0.00	\$0.00	\$0.00	+++



Balance Sheet

Through 06/30/20


















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	16,305.00	5,913.00	10,392.00	175.75
	1027 - Totals	\$16,305.00	\$5,913.00	\$10,392.00	175.75%
1030					
1030.100	Investment-Central Trea.	526,588.60	854,030.20	(327,441.60)	(38.34)
	1030 - Totals	\$526,588.60	\$854,030.20	(\$327,441.60)	(38.34%)
	ASSETS TOTALS	\$542,893.60	\$859,943.20	(\$317,049.60)	(36.87%)
	FUND EQUITY				
2920					
2920.000	Undesignated/Re. Earnings	542,893.60	859,943.20	(317,049.60)	(36.87)
	2920 - Totals	\$542,893.60	\$859,943.20	(\$317,049.60)	(36.87%)
	FUND EQUITY TOTALS Prior to Current Year Changes	\$542,893.60	\$859,943.20	(\$317,049.60)	(36.87%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$542,893.60	\$859,943.20	(\$317,049.60)	(36.87%)
	LIABILITIES AND FUND EQUITY TOTALS	\$542,893.60	\$859,943.20	(\$317,049.60)	(36.87%)
Fund	708 - Public Infrastructure Sinking Fd Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Capital Projects Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Governmental Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++

Electric Fund
Financial Analysis
As Of, And For the Fiscal Year Ending June 30, 2020

KPI Dashboard

Indicator	Amount	Compared To Last Yr	Compared To Plan	Big Picture
Revenue	17,109,705	 Not Meaningfully Different	 Met Plan	 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)	2,398,817	 Increased	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)	9,793,286	 Increased	 Exceeded 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)	(2,434,300)	 Net Loss Decreased	 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))	(5,161,914)	 Deficit Increased	 Smaller Deficit than Planned	Not setting aside sufficient capital for future asset replacement
Total Working Capital (What total resources are available in the fund)	7,757,928	 Decreased	 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)	4,778,044	 Decreased	 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?)	2,585,413	 Increased	 Exceeded Plan	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)	178.38	 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?)	59.45	 Greater Than Last Year	 Exceeded Plan	Not unexpected, but watch trend 

The financial results and financial position of the Electric Fund as of June 30, 2010 appear much better they actually are, due to significant change in a liability accrual required by governmental accounting standards. When the effect of this adjustment is removed, it is evident that financial position of the Fund has deteriorated even further.

The change in the liability accrual previously mentioned is found in the large credit in the 4th fiscal quarter for "Selling and Administrative Expenses". The normal anticipated quarterly expense is in the range of \$500K; the actual number for the 4th fiscal quarter was (\$674.9K), a swing of almost \$1.2 million. The reason for the credit is a large decrease in the actuarily-determined liability for "Other Post-Employment Benefits", which is an accrual for the future cost of the medical benefits associated with PERS. When this \$1.2 million dollar credit is removed from operating results, earnings before interest changes to a loss before interest of to 643K. In the same vein, working capital drops to \$6.5 million.

The big picture prognosis for the Electric Fund remains the same as consistently reported in previous quarters – financial position is steadily eroding and working capital being consumed to maintain existing infrastructure.

As reported last quarter, 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 has expending significant working capital to upgrade and modernize the Marine Street Substation in the ongoing Marine Street N-1 Design project; \$2,704,244K was expended on this project in FY2020 and the project is still not complete. 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 2,150K 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 FY2020 was \$1,599K before capital spending. Capital spending for FY2020 was \$3,246KK; hence, all of the cash flow generated in FY2020 was essentially consumed immediately to fund capital spending, and, an additional \$1,648K of savings was also spent. 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 = 100.0%)	Variance To FY2020 Plan
Income Statement									
Revenue:									
Electricity Sales	4,504,645	4,131,258	4,391,490	3,604,217	16,631,610	16,976,693	(345,083)	16,686,453	(54,843)
Jobbing	32,269	9,433	83,274	30,409	155,385	274,425	(119,040)	168,000	(12,615)
Other Operating Revenue	40,536	(6,208)	159,965	128,417	322,710	224,533	98,177	151,000	171,710
Total Revenue:	4,577,450	4,134,483	4,634,729	3,763,043	17,109,705	17,475,651	(365,946)	17,005,453	104,252
Cost of Sales:									
Green Lake	139,848	188,092	160,844	236,043	724,827	829,505	104,678	991,777	266,950
Blue Lake	463,979	519,061	628,798	474,305	2,086,143	2,099,772	13,629	2,063,046	(23,097)
Diesels	115,479	150,116	193,187	142,740	601,522	669,518	67,996	924,125	322,603
Switchyard	12,677	2,821	7,711	3,734	26,943	8,975	(17,968)	30,536	3,593
Line Maintenance	-	102,058	66,635	-	168,693	215,250	46,557	183,500	14,807
Substation Maintenance	1,667	19,143	5,065	8,465	34,340	10,032	(24,308)	18,000	(16,340)
Distribution	495,815	535,406	584,482	523,454	2,139,157	2,300,063	160,906	2,114,806	(24,351)
Metering	85,665	97,244	116,704	118,148	417,761	405,989	(11,772)	404,365	(13,396)
Jobbing	6,724	40,247	20,716	87,773	155,460	107,171	(48,289)	100,000	(55,460)
Stores	40,813	40,583	52,671	56,262	190,329	202,099	11,770	190,218	(111)
Depreciation	1,962,299	1,962,298	1,962,299	2,072,428	7,959,324	7,849,194	(110,130)	7,811,120	(148,204)
Total Cost of Sales:	3,324,966	3,657,069	3,799,112	3,723,352	14,504,499	14,697,568	193,069	14,831,493	326,994
Gross Margin:	1,252,484	477,414	835,617	39,691	2,605,206	2,778,083	(172,877)	2,173,960	431,246
<i>Gross Margin: Operating Revenue</i>	27.36%	11.55%	18.03%	1.05%	15.23%	15.90%	-0.67%	12.78%	2.44%
Selling and Administrative Expenses	548,857	433,446	463,812	(674,871)	771,244	1,500,966	729,722	2,694,863	1,923,619
Earnings Before Interest (EBI):	703,627	43,968	371,805	714,562	1,833,962	1,277,117	556,845	(520,903)	2,354,865
<i>EBI: Operating Revenue</i>	15.37%	1.06%	8.02%	18.99%	10.72%	7.31%	3.41%	-3.06%	13.78%
Non-operating Revenue and Expense:									
Operating Subsidy	-	-	-	-	-	-	-	-	-
Bond Interest Subsidy	143,916	145,996	48,345	241,722	579,979	578,078	1,901	574,020	5,959
Misc./Non-Operating Revenue/(Expense)	-	-	-	-	-	-	-	-	-
Enterprise Fund Interest	119,163	112,762	109,527	560,776	902,228	1,066,711	(164,483)	350,000	552,228
Bond Fund Interest	5,496	3,105	-	-	8,601	91,038	(82,437)	110,000	(101,399)
Grant Revenue	-	-	-	-	-	394,405	(394,405)	-	-
Transfers in	18,472	17,649	17,407	17,241	70,769	39,428	31,341	-	70,769
Bonded Interest Expense:	(1,409,039)	(1,409,039)	(1,409,039)	(1,317,081)	(5,544,198)	(5,748,179)	203,981	(5,636,155)	91,957
Subordinated Interest expense	(71,936)	(71,235)	(71,235)	(71,235)	(285,641)	(250,716)	(34,925)	(286,341)	700
Total Non-operating Revenue & Expense:	(1,193,928)	(1,200,762)	(1,304,995)	(568,577)	(4,268,262)	(3,829,235)	(439,027)	(4,888,476)	620,214
Net Income:	(490,301)	(1,156,794)	(933,190)	145,985	(2,434,300)	(2,552,118)	117,818	(5,409,379)	2,975,079
<i>Net Income: Operating Revenue</i>	-10.71%	-27.98%	-20.13%	3.88%	-14.23%	-14.60%	0.38%	-31.81%	
EBIDA (Earnings before interest, depreciation, amortization)	2,665,926	2,006,266	2,334,104	2,786,990	9,793,286	9,126,311	666,975	7,290,217	2,503,069
	58.24%	48.53%	50.36%	74.06%	57.24%	52.22%	5.02%	42.87%	14.37%
Key Indicators									
Bond Covenant Ratio (> 1.25 for fiscal year)	1.52	1.16	1.27	2.04	1.48	2.51	(1)	1.0585	0.42
Total kWh Sold	24,707,600	27,450,250	30,765,750	23,422,250	106,345,850	104,317,600	2,028,250	105,421,500	924,350
Revenue per Kwh Sold	0.1823	0.1505	0.1427	0.1539	0.1564	0.3251	(0.1688)	0.1583	(0.0019)
Cost of Sales per Kwh Sold	0.1346	0.1332	0.1235	0.1590	0.1364	0.2798	0.1434	0.1407	0.0043

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

Debt Principal Coverage	
Simple Cash Flow (Net Income Plus Depreciation)	
Bonded Debt Principal	
Subordinated Debt Principal	
Debt Principal Coverage Surplus/Deficit	
Debt Principal Coverage Percentage	
Simple Asset Replacement Coverage	
Debt Principal Coverage Surplus/Deficit (From Above)	
Depreciation	
Cash Accumulated For/(Taken From) Asset Replacement	
Working Capital/Balance Sheet	
Cash Flow:	
Net Income + Depreciation Less Principal	
CapEx, Accruals, and other Balance Sheet Changes	
Increase in (Decrease in) Working Capital	
Plus Beginning Total Working Capital	
Ending Total Working Capital:	
Working Capital Detail:	
Repair Reserve (0.1% of PPE):	
Working Capital Designated for CapEx	
Capital Projects Fund	
Unspent Bond Proceeds	
Total Working Capital Designated for CapEx	
Undesignated Working Capital	
Total Working Capital:	
Days on Hand Annual Cash Outlays:	
Total Working Capital (WC)	
Total WC Less Repair Reserve:	
Undesignated WC:	
Working Capital Calculation:	
Current Assets	
Current Liabilities	
Next Debt Principal Payment Accrual	
One Year's Debt Principal	
Total Working Capital	

Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020
1,471,998	805,504	1,029,109	2,218,413
565,000	565,000	565,000	565,000
116,903	116,903	116,903	116,905
790,095	123,601	347,206	1,536,508
216%	118%	151%	325%
790,095	123,601	347,206	1,536,508
1,962,299	1,962,298	1,962,299	2,072,428
(1,172,204)	(1,838,697)	(1,615,093)	(535,920)
790,095	123,601	347,206	1,536,508
(858,797)	(1,027,294)	(999,663)	(1,559,486)
(68,702)	(903,693)	(652,457)	(22,978)
9,405,758	9,337,056	8,433,363	7,780,906
9,337,056	8,433,363	7,780,906	7,757,928
297,970	297,970	297,970	394,472
7,365,134	6,455,436	5,333,129	4,778,044
980,819	-	-	-
8,345,953	6,455,436	5,333,129	4,778,044
693,133	1,679,958	2,149,807	2,585,413
9,337,056	8,433,363	7,780,906	7,757,928
209.11	179.36	159.09	232.39
202.44	173.03	153.00	220.57
15.52	35.73	43.96	77.45
13,830,104	14,854,216	13,416,708	15,158,686
(1,268,912)	(2,685,301)	(1,306,500)	(2,852,078)
(485,774)	(989,583)	(1,583,333)	(2,177,083)
(2,738,362)	(2,745,969)	(2,745,969)	(2,371,597)
9,337,056	8,433,363	7,780,906	7,757,928

FY2020 YTD
5,525,024
2,260,000
467,614
2,797,410
203%
2,797,410
7,959,324
(5,161,914)
2,797,410
(4,445,240)
(1,647,830)
9,405,758
7,757,928
394,472
4,778,044
-
4,778,044
2,585,413
7,757,928
178.38
169.31
59.45
15,158,686
(2,852,078)
(2,177,083)
(2,371,597)
7,757,928

FY2019 YTD	Variance To FY2019 YTD
5,297,076	227,948
2,175,000	(85,000)
468,008	394
2,654,068	143,342
200%	2%
2,654,068	143,342
7,849,194	(110,130)
(5,195,126)	(33,212)
2,654,068	143,342
(4,049,413)	(395,827)
(1,395,345)	(252,485)
10,801,103	(1,395,345)
9,405,758	(1,647,830)

FY2020 Plan (S/L = 100.0%)	Variance To FY2020 Plan
2,401,741	3,123,283
2,260,000	-
363,361	(104,253)
(221,620)	3,019,030
92%	111%
(221,620)	3,019,030
7,811,120	(148,204)
(8,032,740)	2,870,826
(221,620)	3,019,030
(4,445,240)	-
(4,666,860)	3,019,030
9,405,758	-
4,738,898	3,019,030

Fund 710 Capital Projects		Investment In			A								
Detail By Project Number	2020	Central	A/R	A/R	Construction	FY2019	Repairs &	Contracted	Interdepartment	Training &			
		Treasury	Misc.	State	In Progress 7/1/2019	Supplies Expenses	Maintenance Expenses	Services Expenses	Services Expenses	Travel Expenses	Advertising		Other Expenses
63010 - Green Lake FERC Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80003 - Feeder Improvements	\$ 200,000.00	\$ 12,050.25	\$ -	\$ -	\$ -	\$ 3,683.17	\$ -	\$ 216,743.74	\$ -	\$ -	\$ -	\$ -	\$ -
80381 - Island Transmission Line Route Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90261 - Island Improvements	\$ 60,000.00	\$ 143,630.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90410 - SCADA	\$ -	\$ 179,421.37	\$ -	\$ -	\$ -	\$ 25,534.07	\$ -	\$ 3,453.50	\$ -	\$ -	\$ -	\$ -	\$ -
90562 - Green Lake Powerplant	\$ -	\$ -	\$ -	\$ -	\$ 89,879.82	\$ -	\$ -	\$ 8,488.94	\$ 97.08	\$ -	\$ -	\$ -	\$ -
90610 - Blue Lake FERC Compliance	\$ -	\$ 50,000.34	\$ -	\$ -	\$ 1,758.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90672 - Medveje Transformer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90717 -Jarvis Street Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90718 -Marine Street Substation	\$ (3,045.10)	\$ -	\$ -	\$ -	\$ 109,952.36	\$ -	\$ -	\$ 13,918.72	\$ -	\$ -	\$ -	\$ -	\$ -
90777 - Meter Replacement	\$ 95,000.00	\$ 62,010.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90804 - Old Powerhouse Conversion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90821 - Capital For Fuel Conversions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,049.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90823 - Marine Street N-1 Design	\$ -	\$ 1,842,479.09	\$ -	\$ -	\$ -	\$ 1,400,811.61	\$ -	\$ 1,299,373.97	\$ -	\$ 4,058.17	\$ -	\$ -	\$ -
90829 - Harbor Meters	\$ 150,000.00	\$ 73,572.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,967.50	\$ -	\$ -	\$ -	\$ -	\$ -
90839 - Green Lake PP 35-Year Overhaul	\$ 985,000.00	\$ 2,476,759.93	\$ -	\$ -	\$ 129,338.01	\$ 56,146.28	\$ -	\$ 100,117.09	\$ -	\$ -	\$ 179.60	\$ -	\$ -
90840 - Green Lake PP 35-Year Overhaul Inspection	\$ -	\$ 141,415.81	\$ -	\$ -	\$ 224,127.20	\$ 334.27	\$ -	\$ 8,378.91	\$ -	\$ -	\$ -	\$ -	\$ -
90841 - Jarvis Fuel System Repairs	\$ -	\$ -	\$ -	\$ -	\$ 284,458.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90857 - Raw Water Infrastructure Enhancement	\$ -	\$ 570.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90860 - Cellular Service Enhancement Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90868 - 69 kV Thimbleberry Transmission Line Bypass	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90884 - Blue Lake Completion	\$ -	\$ 37,514.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (745.25)	\$ 388.29	\$ -	\$ -	\$ -	\$ -
90869 - Blue Lake Autostart Backup Diesel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90868 - Thimbleberry Bypass	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 1,506,954.90	\$ 5,024,425.51	\$ -	\$ -	\$ 839,514.56	\$ 1,512,558.63	\$ -	\$ 1,728,697.12	\$ 485.37	\$ 4,058.17	\$ 179.60	\$ -	\$ -

Fund 710 Capital Projects	B	D	E	F					
Detail	FY2019	(=B)	CIP/Expense	(=A+D+E)					6/30/2020
By Project Number	Total	Expenses	Reclass to	Construction	Total	Accounts	Retainage	Total	Working
	Expenses	To CIP	Parent Fund	In Progress	Assets	Payable	Payable	Liabilities	Capital
				6/30/2018					
63010 - Green Lake FERC Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
80003 - Feeder Improvements	\$ 220,426.91	\$ (220,426.91)	\$ 220,426.91	\$ -	\$ 12,050.25	\$ 31,330.74	\$ -	\$ 31,330.74	\$ (19,280.49)
80381 - Island Transmission Line Route Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90261 - Island Improvements	\$ -	\$ -	\$ -	\$ -	\$ 143,630.41	\$ -	\$ -	\$ -	\$ 143,630.41
90410 - SCADA	\$ 28,987.57	\$ (28,987.57)	\$ 28,987.57	\$ -	\$ 179,421.37	\$ 20,986.30	\$ -	\$ 20,986.30	\$ 158,435.07
90562 - Green Lake Powerplant	\$ 8,586.02	\$ (8,974.31)	\$ 98,854.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90610 - Blue Lake FERC Compliance	\$ -	\$ -	\$ -	\$ 1,758.75	\$ 51,759.09	\$ -	\$ -	\$ -	\$ 50,000.34
90672 - Medvejie Transformer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90717 -Jarvis Street Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90718 -Marine Street Substation	\$ 13,918.72	\$ (13,918.72)	\$ 123,871.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90777 - Meter Replacement	\$ -	\$ -	\$ -	\$ -	\$ 62,010.93	\$ -	\$ -	\$ -	\$ 62,010.93
90804 - Old Powerhouse Conversion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90821 - Capital For Fuel Conversions	\$ 26,049.23	\$ (26,049.23)	\$ 26,049.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90823 - Marine Street N-1 Design	\$ 2,704,243.75	\$ (2,704,243.75)	\$ -	\$ 2,704,243.75	\$ 4,546,722.84	\$ 82,478.67	\$ 53,649.23	\$ 136,127.90	\$ 1,706,351.19
90829 - Harbor Meters	\$ 78,967.50	\$ (78,967.50)	\$ 78,967.50	\$ -	\$ 73,572.50	\$ -	\$ -	\$ -	\$ 73,572.50
90839 - Green Lake PP 35-Year Overhaul	\$ 156,442.97	\$ (156,442.97)	\$ -	\$ 285,780.98	\$ 2,762,540.91	\$ 57,937.03	\$ -	\$ 57,937.03	\$ 2,418,822.90
90840 - Green Lake PP 35-Year Overhaul Inspection	\$ 8,713.18	\$ (8,713.18)	\$ -	\$ 232,840.38	\$ 374,256.19	\$ -	\$ -	\$ -	\$ 141,415.81
90841 - Jarvis Fuel System Repairs	\$ -	\$ -	\$ 284,458.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90857 - Raw Water Infrastructure Enhancement	\$ -	\$ -	\$ -	\$ -	\$ 570.09	\$ -	\$ -	\$ -	\$ 570.09
90860 - Cellular Service Enhancement Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90868 - 69 kV Thimbleberry Transmission Line Bypass	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90884 - Blue Lake Completion	\$ (356.96)	\$ 745.25	\$ -	\$ (745.25)	\$ 36,769.54	\$ -	\$ -	\$ -	\$ 37,514.79
90869 - Blue Lake Autostart Backup Diesel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90868 - Thimbleberry Bypass	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 3,245,978.89	\$ (3,245,978.89)	\$ 861,614.84	\$ 3,223,878.61	\$ 8,248,304.12	\$ 192,732.74	\$ 53,649.23	\$ 246,381.97	\$ 4,778,043.54



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	118,027.40	239,861.40	(131,242.40)	221	61,866.57
3101 - Totals		\$108,619.00	\$118,027.40	\$239,861.40	(\$131,242.40)	221%	\$436,252.23
Department 310 - State Revenue Totals		\$108,619.00	\$118,027.40	\$239,861.40	(\$131,242.40)	221%	\$436,252.23
Department 315 - Federal Revenue							
3151							
3151.005	Federal Interest Subsidy	575,663.00	48,344.44	579,979.06	(4,316.06)	101	578,078.21
3151 - Totals		\$575,663.00	\$48,344.44	\$579,979.06	(\$4,316.06)	101%	\$578,078.21
Department 315 - Federal Revenue Totals		\$575,663.00	\$48,344.44	\$579,979.06	(\$4,316.06)	101%	\$578,078.21
Department 340 - Operating Revenue							
3401							
3401.000	Electricity-Residential	5,885,046.00	415,234.42	6,513,435.28	(628,389.28)	111	6,741,928.10
3401 - Totals		\$5,885,046.00	\$415,234.42	\$6,513,435.28	(\$628,389.28)	111%	\$6,741,928.10
3402							
3402.000	Electricity-Commercial	6,676,498.00	352,336.63	5,804,124.61	872,373.39	87	5,953,574.87
3402 - Totals		\$6,676,498.00	\$352,336.63	\$5,804,124.61	\$872,373.39	87%	\$5,953,574.87
3403							
3403.000	Electricity-Harbor	436,268.00	29,803.56	492,913.78	(56,645.78)	113	519,587.60
3403 - Totals		\$436,268.00	\$29,803.56	\$492,913.78	(\$56,645.78)	113%	\$519,587.60
3404							
3404.000	Electricity-Public Auth	3,267,990.00	244,753.15	3,260,569.50	7,420.50	100	3,290,353.32
3404 - Totals		\$3,267,990.00	\$244,753.15	\$3,260,569.50	\$7,420.50	100%	\$3,290,353.32
3406							
3406.000	Interruptable Demand	260,545.00	14,880.45	382,934.19	(122,389.19)	147	291,948.24
3406 - Totals		\$260,545.00	\$14,880.45	\$382,934.19	(\$122,389.19)	147%	\$291,948.24
3407							
3407.000	Yard/Street Lights	138,324.00	11,528.37	138,329.44	(5.44)	100	138,329.44
3407 - Totals		\$138,324.00	\$11,528.37	\$138,329.44	(\$5.44)	100%	\$138,329.44
3408							
3408.000	Electric-Other	21,782.00	3,339.36	39,302.79	(17,520.79)	180	40,972.47
3408 - Totals		\$21,782.00	\$3,339.36	\$39,302.79	(\$17,520.79)	180%	\$40,972.47



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	5,770.63	43,054.70	36,945.30	54	69,225.79
	3491 - Totals	\$80,000.00	\$5,770.63	\$43,054.70	\$36,945.30	54%	\$69,225.79
3492							
3492.000	Jobbing-Materials/Parts	80,000.00	3.69	106,232.84	(26,232.84)	133	172,226.40
	3492 - Totals	\$80,000.00	\$3.69	\$106,232.84	(\$26,232.84)	133%	\$172,226.40
3493							
3493.000	Jobbing-Equipment	8,000.00	146.00	6,097.00	1,903.00	76	8,183.08
	3493 - Totals	\$8,000.00	\$146.00	\$6,097.00	\$1,903.00	76%	\$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	\$1,077,796.26	\$16,786,994.13	\$67,458.87	100%	\$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	.00	36,672.43	45,327.57	45	81,743.60
3501.003	Other Revenue	.00	4,171.00	43,202.00	(43,202.00)	+++	51,818.50
	3501 - Totals	\$149,000.00	\$4,171.00	\$79,874.43	\$69,125.57	54%	\$133,562.10
	Department 350 - Non-Operating Revenue Totals	\$149,000.00	\$4,171.00	\$79,874.43	\$69,125.57	54%	\$133,562.10
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	350,000.00	63,576.35	461,655.75	(111,655.75)	132	481,920.07
	3610 - Totals	\$350,000.00	\$63,576.35	\$461,655.75	(\$111,655.75)	132%	\$481,920.07
3612							
3612.000	Change in FMV - Investmnt	.00	440,572.52	440,572.52	(440,572.52)	+++	584,790.52
	3612 - Totals	\$0.00	\$440,572.52	\$440,572.52	(\$440,572.52)	+++	\$584,790.52
	Department 360 - Uses of Prop & Investment Totals	\$350,000.00	\$504,148.87	\$902,228.27	(\$552,228.27)	258%	\$1,066,710.59



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	531.67	846.74	(846.74)	+++	24,715.97
3807 - Totals		\$0.00	\$531.67	\$846.74	(\$846.74)	+++	\$24,715.97
3820							
3820.000	Bad Debt Collected	2,000.00	367.68	2,128.23	(128.23)	106	4,388.03
3820 - Totals		\$2,000.00	\$367.68	\$2,128.23	(\$128.23)	106%	\$4,388.03
Department 380 - Miscellaneous Totals		\$2,000.00	\$899.35	\$2,974.97	(\$974.97)	149%	\$29,104.00
Department 390 - Cash Basis Receipts							
3950							
3950.000	Interfund Transfers In	161,543.00	1,018,096.73	2,025,065.37	(1,863,522.37)	1,254	3,367,840.51
3950.193	Transfer In Utility Subsidization	.00	5,743.99	70,769.31	(70,769.31)	+++	39,427.86
3950 - Totals		\$161,543.00	\$1,023,840.72	\$2,095,834.68	(\$1,934,291.68)	1,297%	\$3,407,268.37
Department 390 - Cash Basis Receipts Totals		\$161,543.00	\$1,023,840.72	\$2,095,834.68	(\$1,934,291.68)	1,297%	\$3,407,268.37
Division 300 - Revenue Totals		\$18,201,278.00	\$2,777,228.04	\$20,687,746.94	(\$2,486,468.94)	114%	\$22,902,094.81
REVENUE TOTALS		\$18,201,278.00	\$2,777,228.04	\$20,687,746.94	(\$2,486,468.94)	114%	\$22,902,094.81
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	212,492.48	19,112.96	83,551.04	128,941.44	39	182,484.48
5110.002	Holidays	.00	199.68	4,436.08	(4,436.08)	+++	7,319.00
5110.003	Sick Leave	.00	199.68	8,709.73	(8,709.73)	+++	1,227.05
5110.004	Overtime	200,000.00	.00	.00	200,000.00	0	.00
5110.010	Temp Wages	117,816.00	4,650.00	43,711.00	74,105.00	37	2,726.75
5110 - Totals		\$530,308.48	\$24,162.32	\$140,407.85	\$389,900.63	26%	\$193,757.28
5120							
5120.001	Annual Leave	7,733.00	(90,321.80)	(44,310.73)	52,043.73	(573)	63,792.18
5120.002	SBS	26,644.41	1,481.14	9,412.03	17,232.38	35	11,482.31
5120.003	Medicare	7,801.49	350.35	2,706.85	5,094.64	35	3,123.26
5120.004	PERS	190,747.40	(5,122.58)	22,075.76	168,671.64	12	(485,290.62)
5120.005	Health Insurance	27,888.12	.00	19,150.90	8,737.22	69	29,969.31
5120.006	Life Insurance	22.20	1.85	16.17	6.03	73	22.20



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year 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	108.55	932.65	20,332.31	4	1,135.94
5201		5201 - Totals					
		\$282,101.58	(\$93,502.49)	\$9,983.63	\$272,117.95	4%	(\$375,765.42)
5201.000	Training and Travel	30,150.00	.00	29,215.16	934.84	97	15,153.28
5202		5202 - Totals					
		\$30,150.00	\$0.00	\$29,215.16	\$934.84	97%	\$15,153.28
5202.000	Uniforms	2,200.00	.00	133.72	2,066.28	6	.00
5203		5203 - Totals					
		\$2,200.00	\$0.00	\$133.72	\$2,066.28	6%	\$0.00
5203.001	Electric	18,000.00	1,852.32	20,643.52	(2,643.52)	115	18,658.02
5203.005	Heating Fuel	12,000.00	558.31	8,643.83	3,356.17	72	9,600.34
5204		5204 - Totals					
		\$30,000.00	\$2,410.63	\$29,287.35	\$712.65	98%	\$28,258.36
5204.000	Telephone	19,000.00	2,957.88	18,715.04	284.96	99	21,183.29
5204.001	Cell Phone Stipend	300.00	.00	65.00	235.00	22	300.00
5205		5205 - Totals					
		\$19,300.00	\$2,957.88	\$18,780.04	\$519.96	97%	\$21,483.29
5205.000	Insurance	150,524.00	14,739.38	172,947.88	(22,423.88)	115	143,013.83
5206		5206 - Totals					
		\$150,524.00	\$14,739.38	\$172,947.88	(\$22,423.88)	115%	\$143,013.83
5206.000	Supplies	8,000.00	1,833.52	10,738.30	(2,738.30)	134	9,990.57
5207		5207 - Totals					
		\$8,000.00	\$1,833.52	\$10,738.30	(\$2,738.30)	134%	\$9,990.57
5207.000	Repairs & Maintenance	2,000.00	.00	1,555.40	444.60	78	1,474.43
5208		5208 - Totals					
		\$2,000.00	\$0.00	\$1,555.40	\$444.60	78%	\$1,474.43
5208.000	Bldg Repair & Maint	20,000.00	2,681.00	17,770.98	2,229.02	89	21,568.46
5211		5211 - Totals					
		\$20,000.00	\$2,681.00	\$17,770.98	\$2,229.02	89%	\$21,568.46
5211.000	Data Processing Fees	144,835.00	12,069.58	144,834.96	.04	100	143,976.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	26,664.00
5211		5211 - Totals					
		\$144,835.00	\$12,069.58	\$144,834.96	\$0.04	100%	\$170,640.96



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Fund Category Proprietary Funds								
Fund Type Enterprise Funds								
Fund 200 - Electric Fund								
EXPENSE								
Division 600 - Operations								
Department 601 - Administration								
5212								
5212.000	Contracted/Purchased Serv		176,360.00	1,750.15	66,171.44	110,188.56	38	90,699.05
	5212 - Totals		\$176,360.00	\$1,750.15	\$66,171.44	\$110,188.56	38%	\$90,699.05
5214								
5214.000	Interdepartment Services		865,541.00	74,284.71	870,206.02	(4,665.02)	101	988,494.57
	5214 - Totals		\$865,541.00	\$74,284.71	\$870,206.02	(\$4,665.02)	101%	\$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	753.93	6,126.01	(3,126.01)	204	7,270.66
	5222 - Totals		\$3,000.00	\$753.93	\$6,126.01	(\$3,126.01)	204%	\$7,270.66
5223								
5223.000	Tools & Small Equipment		5,000.00	.00	4,435.62	564.38	89	790.79
	5223 - Totals		\$5,000.00	\$0.00	\$4,435.62	\$564.38	89%	\$790.79
5224								
5224.000	Dues & Publications		19,000.00	179.00	16,542.43	2,457.57	87	14,662.44
	5224 - Totals		\$19,000.00	\$179.00	\$16,542.43	\$2,457.57	87%	\$14,662.44
5226								
5226.000	Advertising		3,000.00	1,744.80	4,868.80	(1,868.80)	162	4,693.21
	5226 - Totals		\$3,000.00	\$1,744.80	\$4,868.80	(\$1,868.80)	162%	\$4,693.21
5227								
5227.002	Rent-Equipment		.00	.00	250.93	(250.93)	+++	.00
5227.003	Rent-Other		.00	1,015.50	15,232.50	(15,232.50)	+++	.00
	5227 - Totals		\$0.00	\$1,015.50	\$15,483.43	(\$15,483.43)	+++	\$0.00
5230								
5230.000	Bad Debts		40,000.00	14,269.50	20,514.67	19,485.33	51	14,156.05
	5230 - Totals		\$40,000.00	\$14,269.50	\$20,514.67	\$19,485.33	51%	\$14,156.05
5231								
5231.000	Credit Card Expense		200,000.00	11,770.56	144,489.15	55,510.85	72	153,755.50
	5231 - Totals		\$200,000.00	\$11,770.56	\$144,489.15	\$55,510.85	72%	\$153,755.50



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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 601 - Administration							
5290							
5290.000	Other Expenses	2,000.00	5,136.76	6,314.68	(4,314.68)	316	6,911.63
5290 - Totals		\$2,000.00	\$5,136.76	\$6,314.68	(\$4,314.68)	316%	\$6,911.63
5291							
5291.000	Utility Subsidization	161,543.00	5,743.99	70,769.31	90,773.69	44	39,427.86
5291 - Totals		\$161,543.00	\$5,743.99	\$70,769.31	\$90,773.69	44%	\$39,427.86
5400							
5400.000	OPEB Expense	.00	(1,030,528.00)	(1,030,528.00)	1,030,528.00	+++	(50,441.00)
5400 - Totals		\$0.00	(\$1,030,528.00)	(\$1,030,528.00)	\$1,030,528.00	+++	(\$50,441.00)
Department 601 - Administration Totals		\$2,694,863.06	(\$946,527.28)	\$771,243.83	\$1,923,619.23	29%	\$1,500,965.64
Department 602 - Stores							
5110							
5110.001	Regular Salaries/Wages	91,920.80	10,500.00	76,529.60	15,391.20	83	78,160.85
5110.002	Holidays	.00	350.00	4,364.60	(4,364.60)	+++	4,245.00
5110.003	Sick Leave	.00	.00	.00	.00	+++	84.90
5110.004	Overtime	.00	3,259.48	11,002.11	(11,002.11)	+++	10,846.42
5110.010	Temp Wages	2,464.00	.00	.00	2,464.00	0	.00
5110 - Totals		\$94,384.80	\$14,109.48	\$91,896.31	\$2,488.49	97%	\$93,337.17
5120							
5120.001	Annual Leave	3,490.00	350.00	11,179.20	(7,689.20)	320	6,155.25
5120.002	SBS	5,999.51	886.37	6,318.53	(319.02)	105	6,098.88
5120.003	Medicare	1,419.14	209.66	1,494.58	(75.44)	105	1,442.64
5120.004	PERS	20,222.56	5,745.40	29,510.88	(9,288.32)	146	27,785.12
5120.005	Health Insurance	26,044.56	.00	18,966.55	7,078.01	73	30,693.94
5120.006	Life Insurance	14.16	1.18	14.16	.00	100	14.16
5120.007	Workmen's Compensation	5,993.45	800.52	5,798.51	194.94	97	6,317.76
5120 - Totals		\$63,183.38	\$7,993.13	\$73,282.41	(\$10,099.03)	116%	\$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



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 602 - Stores							
5206							
5206.000	Supplies	18,920.00	4,342.09	15,766.27	3,153.73	83	20,691.31
5206 - Totals		\$18,920.00	\$4,342.09	\$15,766.27	\$3,153.73	83%	\$20,691.31
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	4,127.60	9,265.19	(265.19)	103	8,990.14
5223 - Totals		\$9,000.00	\$4,127.60	\$9,265.19	(\$265.19)	103%	\$8,990.14
5224							
5224.000	Dues & Publications	500.00	.00	119.00	381.00	24	572.99
5224 - Totals		\$500.00	\$0.00	\$119.00	\$381.00	24%	\$572.99
Department 602 - Stores Totals		\$189,138.18	\$30,572.30	\$190,329.18	(\$1,191.00)	101%	\$202,099.36
Department 603 - Operations & Maintenance							
Sub-Department 850 - Green Lake							
5110							
5110.001	Regular Salaries/Wages	204,292.08	18,587.31	102,864.34	101,427.74	50	121,351.12
5110.002	Holidays	.00	775.52	9,673.20	(9,673.20)	+++	9,434.00
5110.003	Sick Leave	.00	.00	6,165.16	(6,165.16)	+++	6,981.17
5110.004	Overtime	.00	958.13	4,679.40	(4,679.40)	+++	14,997.07
5110.010	Temp Wages	3,758.00	.00	.00	3,758.00	0	2,604.80
5110 - Totals		\$208,050.08	\$20,320.96	\$123,382.10	\$84,667.98	59%	\$155,368.16
5120							
5120.001	Annual Leave	7,755.00	872.46	20,318.22	(12,563.22)	262	15,283.08
5120.002	SBS	13,228.70	1,273.73	8,783.48	4,445.22	66	10,462.89
5120.003	Medicare	3,129.06	301.30	2,077.69	1,051.37	66	2,474.91
5120.004	PERS	44,944.42	9,080.61	39,297.97	5,646.45	87	46,896.73
5120.005	Health Insurance	27,281.04	.00	23,870.23	3,410.81	87	34,164.29
5120.006	Life Insurance	22.20	1.89	15.21	6.99	69	18.23
5120.007	Workmen's Compensation	13,210.70	1,139.29	7,611.30	5,599.40	58	10,873.91
5120 - Totals		\$109,571.12	\$12,669.28	\$101,974.10	\$7,597.02	93%	\$120,174.04



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 850 - Green Lake							
5201							
5201.000	Training and Travel	3,000.00	773.00	773.00	2,227.00	26	1,810.38
5201 - Totals		\$3,000.00	\$773.00	\$773.00	\$2,227.00	26%	\$1,810.38
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	24,612.12	295,345.00	(13,562.00)	105	273,575.50
5205 - Totals		\$281,783.00	\$24,612.12	\$295,345.00	(\$13,562.00)	105%	\$273,575.50
5206							
5206.000	Supplies	8,000.00	648.05	4,896.22	3,103.78	61	10,039.76
5206 - Totals		\$8,000.00	\$648.05	\$4,896.22	\$3,103.78	61%	\$10,039.76
5207							
5207.000	Repairs & Maintenance	70,317.00	1,408.17	70,356.04	(39.04)	100	39,776.27
5207 - Totals		\$70,317.00	\$1,408.17	\$70,356.04	(\$39.04)	100%	\$39,776.27
5212							
5212.000	Contracted/Purchased Serv	188,501.64	16,111.87	75,762.89	112,738.75	40	190,679.39
5212 - Totals		\$188,501.64	\$16,111.87	\$75,762.89	\$112,738.75	40%	\$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	1,757.13	7,925.63	5,574.37	59	6,237.18
5223 - Totals		\$13,500.00	\$1,757.13	\$7,925.63	\$5,574.37	59%	\$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	201.60	6,798.40	3	1,723.00
5227 - Totals		\$7,000.00	\$0.00	\$201.60	\$6,798.40	3%	\$1,723.00



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 850 - Green Lake							
5290							
5290.000	Other Expenses	81,000.00	452.63	44,210.01	36,789.99	55	29,627.61
	5290 - Totals	\$81,000.00	\$452.63	\$44,210.01	\$36,789.99	55%	\$29,627.61
	Sub-Department 850 - Green Lake Totals	\$971,222.84	\$78,753.21	\$724,826.59	\$246,396.25	75%	\$829,504.93
	Sub-Department 851 - Blue Lake						
5110							
5110.001	Regular Salaries/Wages	721,519.08	55,820.85	607,958.41	113,560.67	84	596,715.86
5110.002	Holidays	.00	7,535.89	32,740.44	(32,740.44)	+++	31,644.93
5110.003	Sick Leave	.00	1,623.75	46,576.60	(46,576.60)	+++	27,834.37
5110.004	Overtime	.00	2,346.57	33,613.17	(33,613.17)	+++	45,769.29
5110.010	Temp Wages	12,808.00	12,926.83	147,461.06	(134,653.06)	1,151	224,368.85
	5110 - Totals	\$734,327.08	\$80,253.89	\$868,349.68	(\$134,022.60)	118%	\$926,333.30
5120							
5120.001	Annual Leave	27,150.00	7,960.68	81,980.15	(54,830.15)	302	67,440.53
5120.002	SBS	46,502.84	5,455.48	58,333.48	(11,830.64)	125	60,947.84
5120.003	Medicare	11,049.08	1,290.47	13,798.32	(2,749.24)	125	14,416.74
5120.004	PERS	158,734.53	34,616.45	222,176.08	(63,441.55)	140	210,897.90
5120.005	Health Insurance	133,910.52	.00	138,634.97	(4,724.45)	104	152,542.47
5120.006	Life Insurance	93.00	6.76	91.59	1.41	98	89.68
5120.007	Workmen's Compensation	38,966.44	4,933.99	46,675.90	(7,709.46)	120	55,600.90
	5120 - Totals	\$416,406.41	\$54,263.83	\$561,690.49	(\$145,284.08)	135%	\$561,936.06
5201							
5201.000	Training and Travel	3,300.00	.00	858.15	2,441.85	26	1,496.10
	5201 - Totals	\$3,300.00	\$0.00	\$858.15	\$2,441.85	26%	\$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	238.70	3,923.34	76.66	98	4,110.38
5203.005	Heating Fuel	600.00	.00	274.50	325.50	46	.00
	5203 - Totals	\$4,600.00	\$238.70	\$4,197.84	\$402.16	91%	\$4,110.38



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 851 - Blue Lake							
5204							
5204.000	Telephone	9,360.00	37.91	2,337.02	7,022.98	25	9,724.05
	5204 - Totals	\$9,360.00	\$37.91	\$2,337.02	\$7,022.98	25%	\$9,724.05
5205							
5205.000	Insurance	269,216.00	23,516.62	282,199.00	(12,983.00)	105	261,374.50
	5205 - Totals	\$269,216.00	\$23,516.62	\$282,199.00	(\$12,983.00)	105%	\$261,374.50
5206							
5206.000	Supplies	24,620.00	1,211.42	14,541.45	10,078.55	59	18,885.42
	5206 - Totals	\$24,620.00	\$1,211.42	\$14,541.45	\$10,078.55	59%	\$18,885.42
5207							
5207.000	Repairs & Maintenance	50,500.00	1,651.94	46,566.44	3,933.56	92	41,349.92
	5207 - Totals	\$50,500.00	\$1,651.94	\$46,566.44	\$3,933.56	92%	\$41,349.92
5212							
5212.000	Contracted/Purchased Serv	218,865.00	26,015.66	174,594.61	44,270.39	80	99,302.44
	5212 - Totals	\$218,865.00	\$26,015.66	\$174,594.61	\$44,270.39	80%	\$99,302.44
5221							
5221.000	Transportation/Vehicles	540.00	45.00	540.00	.00	100	540.00
	5221 - Totals	\$540.00	\$45.00	\$540.00	\$0.00	100%	\$540.00
5222							
5222.000	Postage	.00	.00	22.70	(22.70)	+++	.00
	5222 - Totals	\$0.00	\$0.00	\$22.70	(\$22.70)	+++	\$0.00
5223							
5223.000	Tools & Small Equipment	15,535.95	2,781.30	10,106.40	5,429.55	65	4,342.48
	5223 - Totals	\$15,535.95	\$2,781.30	\$10,106.40	\$5,429.55	65%	\$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



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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 851 - Blue Lake							
5290							
5290.000	Other Expenses	310,276.00	.00	120,138.85	190,137.15	39	167,205.30
	5290 - Totals	\$310,276.00	\$0.00	\$120,138.85	\$190,137.15	39%	\$167,205.30
	Sub-Department 851 - Blue Lake Totals	\$2,063,046.44	\$190,016.27	\$2,086,142.63	(\$23,096.19)	101%	\$2,099,772.60
	Sub-Department 852 - Diesel Plant						
5110							
5110.001	Regular Salaries/Wages	192,081.52	22,165.17	205,030.71	(12,949.19)	107	215,203.26
5110.002	Holidays	.00	1,552.10	9,104.00	(9,104.00)	+++	8,870.00
5110.003	Sick Leave	.00	1,750.01	8,719.32	(8,719.32)	+++	3,370.60
5110.004	Overtime	.00	1,114.82	7,618.29	(7,618.29)	+++	13,261.04
5110.010	Temp Wages	17,005.00	.00	.00	17,005.00	0	.00
	5110 - Totals	\$209,086.52	\$26,582.10	\$230,472.32	(\$21,385.80)	110%	\$240,704.90
5120							
5120.001	Annual Leave	7,203.00	1,643.40	14,638.35	(7,435.35)	203	12,551.05
5120.002	SBS	13,258.30	1,730.98	15,026.04	(1,767.74)	113	15,526.13
5120.003	Medicare	3,136.14	409.41	3,554.16	(418.02)	113	3,672.54
5120.004	PERS	42,258.04	11,664.30	70,145.03	(27,886.99)	166	70,773.94
5120.005	Health Insurance	35,752.56	.00	35,987.02	(234.46)	101	47,382.28
5120.006	Life Insurance	16.08	1.53	21.23	(5.15)	132	22.64
5120.007	Workmen's Compensation	13,276.73	1,564.87	13,797.16	(520.43)	104	16,083.25
	5120 - Totals	\$114,900.85	\$17,014.49	\$153,168.99	(\$38,268.14)	133%	\$166,011.83
5201							
5201.000	Training and Travel	1,800.00	.00	1,657.06	142.94	92	1,528.85
	5201 - Totals	\$1,800.00	\$0.00	\$1,657.06	\$142.94	92%	\$1,528.85
5203							
5203.001	Electric	4,200.00	927.64	5,387.77	(1,187.77)	128	5,010.19
5203.005	Heating Fuel	220,000.00	33,298.90	33,298.90	186,701.10	15	79,855.44
	5203 - Totals	\$224,200.00	\$34,226.54	\$38,686.67	\$185,513.33	17%	\$84,865.63
5206							
5206.000	Supplies	33,164.50	(6,791.24)	21,052.69	12,111.81	63	20,118.46
	5206 - Totals	\$33,164.50	(\$6,791.24)	\$21,052.69	\$12,111.81	63%	\$20,118.46



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 852 - Diesel Plant							
5207							
5207.000	Repairs & Maintenance	138,623.80	(9,329.92)	33,764.64	104,859.16	24	50,578.98
	5207 - Totals	\$138,623.80	(\$9,329.92)	\$33,764.64	\$104,859.16	24%	\$50,578.98
5212							
5212.000	Contracted/Purchased Serv	170,649.59	.00	99,069.14	71,580.45	58	87,121.53
	5212 - Totals	\$170,649.59	\$0.00	\$99,069.14	\$71,580.45	58%	\$87,121.53
5221							
5221.000	Transportation/Vehicles	.00	.00	46.81	(46.81)	+++	.00
	5221 - Totals	\$0.00	\$0.00	\$46.81	(\$46.81)	+++	\$0.00
5223							
5223.000	Tools & Small Equipment	18,500.00	909.40	19,399.96	(899.96)	105	12,603.87
	5223 - Totals	\$18,500.00	\$909.40	\$19,399.96	(\$899.96)	105%	\$12,603.87
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	4,203.67	8,996.33	32	5,893.62
	5290 - Totals	\$13,200.00	\$0.00	\$4,203.67	\$8,996.33	32%	\$5,893.62
	Sub-Department 852 - Diesel Plant Totals	\$924,125.26	\$62,611.37	\$601,521.95	\$322,603.31	65%	\$669,517.67
	Sub-Department 853 - Switchyard						
5110							
5110.001	Regular Salaries/Wages	.00	1,551.04	8,981.89	(8,981.89)	+++	2,311.33
5110.004	Overtime	.00	654.35	920.94	(920.94)	+++	306.61
	5110 - Totals	\$0.00	\$2,205.39	\$9,902.83	(\$9,902.83)	+++	\$2,617.94
5120							
5120.002	SBS	.00	140.88	612.76	(612.76)	+++	160.45
5120.003	Medicare	.00	33.34	144.97	(144.97)	+++	37.98
5120.004	PERS	.00	992.61	2,863.05	(2,863.05)	+++	733.15
5120.005	Health Insurance	.00	.00	1,030.94	(1,030.94)	+++	296.81
5120.006	Life Insurance	.00	.09	.84	(.84)	+++	.18



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 853 - Switchyard							
5120.007	Workmen's Compensation	.00	127.80	561.95	(561.95)	+++	166.27
5120 - Totals		\$0.00	\$1,294.72	\$5,214.51	(\$5,214.51)	+++	\$1,394.84
5206							
5206.000	Supplies	17,035.80	(10,000.00)	3,686.17	13,349.63	22	74.45
5206 - Totals		\$17,035.80	(\$10,000.00)	\$3,686.17	\$13,349.63	22%	\$74.45
5207							
5207.000	Repairs & Maintenance	8,000.00	1,696.44	8,139.63	(139.63)	102	4,887.42
5207 - Totals		\$8,000.00	\$1,696.44	\$8,139.63	(\$139.63)	102%	\$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
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	(\$4,803.45)	\$26,943.14	\$3,592.66	88%	\$8,974.65
Department 603 - Operations & Maintenance Totals		\$3,988,930.34	\$326,577.40	\$3,439,434.31	\$549,496.03	86%	\$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	18,692.68	7,307.32	72	12,720.90
5207 - Totals		\$26,000.00	\$0.00	\$18,692.68	\$7,307.32	72%	\$12,720.90
5212							
5212.000	Contracted/Purchased Serv	144,000.00	.00	150,000.00	(6,000.00)	104	200,611.80
5212 - Totals		\$144,000.00	\$0.00	\$150,000.00	(\$6,000.00)	104%	\$200,611.80



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 604 - Transmission							
Sub-Department 860 - Line Maintenance							
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	\$0.00	\$168,692.68	\$14,807.32	92%	\$215,249.63
	Sub-Department 861 - Substation Maintenance						
5110							
5110.001	Regular Salaries/Wages	.00	775.52	8,952.65	(8,952.65)	+++	2,601.43
5110.004	Overtime	.00	.00	896.70	(896.70)	+++	660.38
5110 - Totals		\$0.00	\$775.52	\$9,849.35	(\$9,849.35)	+++	\$3,261.81
5120							
5120.002	SBS	.00	21.39	577.61	(577.61)	+++	199.95
5120.003	Medicare	.00	5.06	136.64	(136.64)	+++	47.26
5120.004	PERS	.00	707.16	2,733.38	(2,733.38)	+++	913.44
5120.005	Health Insurance	.00	.00	1,500.80	(1,500.80)	+++	383.26
5120.006	Life Insurance	.00	.00	1.07	(1.07)	+++	.24
5120.007	Workmen's Compensation	.00	12.84	524.62	(524.62)	+++	207.11
5120 - Totals		\$0.00	\$746.45	\$5,474.12	(\$5,474.12)	+++	\$1,751.26
5206							
5206.000	Supplies	2,000.00	.00	5,131.68	(3,131.68)	257	1,975.18
5206 - Totals		\$2,000.00	\$0.00	\$5,131.68	(\$3,131.68)	257%	\$1,975.18
5207							
5207.000	Repairs & Maintenance	6,000.00	.00	5,027.02	972.98	84	3,044.00
5207 - Totals		\$6,000.00	\$0.00	\$5,027.02	\$972.98	84%	\$3,044.00



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 604 - Transmission							
Sub-Department 861 - Substation Maintenance							
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	\$1,521.97	\$34,339.92	(\$16,339.92)	191%	\$10,032.25
	Department 604 - Transmission Totals	\$201,500.00	\$1,521.97	\$203,032.60	(\$1,532.60)	101%	\$225,281.88
Department 605 - Distribution							
5110							
5110.001	Regular Salaries/Wages	883,483.80	50,920.50	657,821.65	225,662.15	74	746,576.63
5110.002	Holidays	.00	2,330.91	34,133.16	(34,133.16)	+++	38,370.32
5110.003	Sick Leave	.00	6,271.36	53,123.60	(53,123.60)	+++	36,973.36
5110.004	Overtime	.00	15,337.02	179,826.11	(179,826.11)	+++	175,778.42
5110.010	Temp Wages	21,258.00	.00	.00	21,258.00	0	.00
	5110 - Totals	\$904,741.80	\$74,859.79	\$924,904.52	(\$20,162.72)	102%	\$997,698.73
5120							
5120.001	Annual Leave	32,855.00	28,971.32	109,540.67	(76,685.67)	333	59,992.36
5120.002	SBS	57,475.33	6,367.93	58,748.04	(1,272.71)	102	59,708.55
5120.003	Medicare	13,595.15	1,506.26	15,008.14	(1,412.99)	110	15,345.23
5120.004	PERS	194,366.55	42,254.40	286,774.93	(92,408.38)	148	295,813.82
5120.005	Health Insurance	175,683.96	.00	142,612.57	33,071.39	81	207,516.52
5120.006	Life Insurance	113.28	5.39	92.36	20.92	82	113.59
5120.007	Workmen's Compensation	36,775.53	3,312.71	41,061.02	(4,285.49)	112	46,850.29
5120.008	Unemployment	.00	.00	3,330.00	(3,330.00)	+++	.00
	5120 - Totals	\$510,864.80	\$82,418.01	\$657,167.73	(\$146,302.93)	129%	\$685,340.36
5201							
5201.000	Training and Travel	4,500.00	.00	297.00	4,203.00	7	.00
	5201 - Totals	\$4,500.00	\$0.00	\$297.00	\$4,203.00	7%	\$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 Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5202							
5202.000	Uniforms	23,308.40	3,004.41	8,530.99	14,777.41	37	14,148.84
	5202 - Totals	\$23,308.40	\$3,004.41	\$8,530.99	\$14,777.41	37%	\$14,148.84
5204							
5204.001	Cell Phone Stipend	600.00	50.00	600.00	.00	100	600.00
	5204 - Totals	\$600.00	\$50.00	\$600.00	\$0.00	100%	\$600.00
5206							
5206.000	Supplies	80,499.50	(12,903.85)	16,223.95	64,275.55	20	61,280.51
	5206 - Totals	\$80,499.50	(\$12,903.85)	\$16,223.95	\$64,275.55	20%	\$61,280.51
5207							
5207.000	Repairs & Maintenance	50,000.00	(9,463.00)	11,714.49	38,285.51	23	50,333.12
	5207 - Totals	\$50,000.00	(\$9,463.00)	\$11,714.49	\$38,285.51	23%	\$50,333.12
5212							
5212.000	Contracted/Purchased Serv	210,000.00	13,731.98	197,530.00	12,470.00	94	177,030.00
	5212 - Totals	\$210,000.00	\$13,731.98	\$197,530.00	\$12,470.00	94%	\$177,030.00
5221							
5221.000	Transportation/Vehicles	312,276.00	24,170.63	305,211.33	7,064.67	98	296,797.23
	5221 - Totals	\$312,276.00	\$24,170.63	\$305,211.33	\$7,064.67	98%	\$296,797.23
5223							
5223.000	Tools & Small Equipment	15,490.68	3,195.86	16,672.65	(1,181.97)	108	14,358.85
	5223 - Totals	\$15,490.68	\$3,195.86	\$16,672.65	(\$1,181.97)	108%	\$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	303.18	(303.18)	+++	771.93
	5290 - Totals	\$0.00	\$0.00	\$303.18	(\$303.18)	+++	\$771.93
Department 605 - Distribution Totals		\$2,113,681.18	\$179,063.83	\$2,139,156.83	(\$25,475.65)	101%	\$2,300,063.50



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 606 - Metering							
5110							
5110.001	Regular Salaries/Wages	214,517.32	23,979.20	208,649.23	5,868.09	97	181,087.13
5110.002	Holidays	.00	1,644.43	10,951.45	(10,951.45)	+++	10,266.64
5110.003	Sick Leave	.00	533.20	3,796.48	(3,796.48)	+++	5,282.03
5110.004	Overtime	.00	392.63	1,626.67	(1,626.67)	+++	1,455.21
5110.010	Temp Wages	.00	.00	.00	.00	+++	3,260.89
5110 - Totals		\$214,517.32	\$26,549.46	\$225,023.83	(\$10,506.51)	105%	\$201,351.90
5120							
5120.001	Annual Leave	7,797.00	3,004.13	13,844.21	(6,047.21)	178	17,344.82
5120.002	SBS	13,629.93	1,811.65	14,642.66	(1,012.73)	107	13,406.09
5120.003	Medicare	3,224.00	428.53	3,463.61	(239.61)	107	3,171.11
5120.004	PERS	47,193.82	12,445.11	67,909.83	(20,716.01)	144	59,313.40
5120.005	Health Insurance	52,089.12	.00	52,089.20	(.08)	100	63,264.94
5120.006	Life Insurance	42.48	3.54	42.48	.00	100	40.12
5120.007	Workmen's Compensation	13,621.60	1,631.12	13,327.25	294.35	98	13,660.02
5120 - Totals		\$137,597.95	\$19,324.08	\$165,319.24	(\$27,721.29)	120%	\$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
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	3,911.62	9,554.24	15,445.76	38	14,954.46
5206 - Totals		\$25,000.00	\$3,911.62	\$9,554.24	\$15,445.76	38%	\$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	797.15	13,766.60	(3,766.60)	138	13,461.73
5212 - Totals		\$10,000.00	\$797.15	\$13,766.60	(\$3,766.60)	138%	\$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



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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							
5223							
5223.000	Tools & Small Equipment	2,000.00	881.28	1,311.79	688.21	66	1,749.57
5223 - Totals		\$2,000.00	\$881.28	\$1,311.79	\$688.21	66%	\$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	31.16	(31.16)	+++	30.57
5290 - Totals		\$0.00	\$0.00	\$31.16	(\$31.16)	+++	\$30.57
Department 606 - Metering Totals		\$404,365.27	\$51,463.59	\$417,760.88	(\$13,395.61)	103%	\$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
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	62,602.02	155,459.74	(55,459.74)	155	106,877.02
5206 - Totals		\$100,000.00	\$62,602.02	\$155,459.74	(\$55,459.74)	155%	\$106,877.02
Department 635 - Jobbing Expenses Totals		\$100,000.00	\$62,602.02	\$155,459.74	(\$55,459.74)	155%	\$107,170.93
Division 600 - Operations Totals		\$9,692,478.03	(\$294,726.17)	\$7,316,417.37	\$2,376,060.66	75%	\$8,349,339.98
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	2,830.00	9,239.20	9,239.20	(6,409.20)	326	.00
6201 - Totals		\$2,830.00	\$9,239.20	\$9,239.20	(\$6,409.20)	326%	\$0.00
6202							
6202.000	Depreciation-Plants	7,635,257.00	749,590.91	7,791,614.14	(156,357.14)	102	7,682,206.84
6202 - Totals		\$7,635,257.00	\$749,590.91	\$7,791,614.14	(\$156,357.14)	102%	\$7,682,206.84



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Account	Account Description		Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	Proprietary Funds							
Fund Type	Enterprise Funds							
Fund	200 - Electric Fund							
	EXPENSE							
	Division	640 - Depreciation/Amortization						
6205								
6205.000	Depreciation-Buildings		50,265.00	4,203.26	50,439.12	(174.12)	100	50,439.09
		6205 - Totals	\$50,265.00	\$4,203.26	\$50,439.12	(\$174.12)	100%	\$50,439.09
6206								
6206.000	Depreciation-Machinery		96,010.00	(4,946.32)	65,470.51	30,539.49	68	76,818.30
		6206 - Totals	\$96,010.00	(\$4,946.32)	\$65,470.51	\$30,539.49	68%	\$76,818.30
6208								
6208.000	Deprec-Furniture/Fixtures		.00	661.67	7,940.04	(7,940.04)	+++	7,939.92
		6208 - Totals	\$0.00	\$661.67	\$7,940.04	(\$7,940.04)	+++	\$7,939.92
6209								
6209.000	Deprec-Heat Conversions		26,758.00	5,480.77	34,621.42	(7,863.42)	129	31,789.74
		6209 - Totals	\$26,758.00	\$5,480.77	\$34,621.42	(\$7,863.42)	129%	\$31,789.74
	Division	640 - Depreciation/Amortization Totals	\$7,811,120.00	\$764,229.49	\$7,959,324.43	(\$148,204.43)	102%	\$7,849,193.89
	Division	650 - Debt Payments						
5295								
5295.000	Interest Expense		5,922,496.00	549,827.10	5,835,338.97	87,157.03	99	5,993,895.50
		5295 - Totals	\$5,922,496.00	\$549,827.10	\$5,835,338.97	\$87,157.03	99%	\$5,993,895.50
5297								
5297.000	Debt Admin Expense		.00	.00	5,500.00	(5,500.00)	+++	5,000.00
		5297 - Totals	\$0.00	\$0.00	\$5,500.00	(\$5,500.00)	+++	\$5,000.00
7301								
7301.000	Note Principal Payments		363,361.00	(284,134.89)	.00	363,361.00	0	.00
		7301 - Totals	\$363,361.00	(\$284,134.89)	\$0.00	\$363,361.00	0%	\$0.00
7302								
7302.000	Bond Principal Payments		2,260,000.00	(2,260,000.00)	.00	2,260,000.00	0	.00
		7302 - Totals	\$2,260,000.00	(\$2,260,000.00)	\$0.00	\$2,260,000.00	0%	\$0.00
	Division	650 - Debt Payments Totals	\$8,545,857.00	(\$1,994,307.79)	\$5,840,838.97	\$2,705,018.03	68%	\$5,998,895.50
	Division	680 - Transfers Between Funds						
7200								
7200.000	Interfund Transfers Out		1,455,000.00	.00	1,530,000.00	(75,000.00)	105	.00
		7200 - Totals	\$1,455,000.00	\$0.00	\$1,530,000.00	(\$75,000.00)	105%	\$0.00
	Division	680 - Transfers Between Funds Totals	\$1,455,000.00	\$0.00	\$1,530,000.00	(\$75,000.00)	105%	\$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	Proprietary Funds						
Fund Type	Enterprise Funds						
Fund	200 - Electric Fund						
	EXPENSE TOTALS	\$27,504,455.03	(\$1,524,804.47)	\$22,646,580.77	\$4,857,874.26	82%	\$22,197,429.37
Fund	200 - Electric Fund Totals						
	REVENUE TOTALS	18,201,278.00	2,777,228.04	20,687,746.94	(2,486,468.94)	114%	22,902,094.81
	EXPENSE TOTALS	27,504,455.03	(1,524,804.47)	22,646,580.77	4,857,874.26	82%	22,197,429.37
Fund	200 - Electric Fund Net Gain (Loss)	(\$9,303,177.03)	\$4,302,032.51	(\$1,958,833.83)	\$7,344,343.20	21%	\$704,665.44
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	18,201,278.00	2,777,228.04	20,687,746.94	(2,486,468.94)	114%	22,902,094.81
	EXPENSE TOTALS	27,504,455.03	(1,524,804.47)	22,646,580.77	4,857,874.26	82%	22,197,429.37
Fund Type	Enterprise Funds Net Gain (Loss)	(\$9,303,177.03)	\$4,302,032.51	(\$1,958,833.83)	\$7,344,343.20	21%	\$704,665.44
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	18,201,278.00	2,777,228.04	20,687,746.94	(2,486,468.94)	114%	22,902,094.81
	EXPENSE TOTALS	27,504,455.03	(1,524,804.47)	22,646,580.77	4,857,874.26	82%	22,197,429.37
Fund Category	Proprietary Funds Net Gain (Loss)	(\$9,303,177.03)	\$4,302,032.51	(\$1,958,833.83)	\$7,344,343.20	21%	\$704,665.44
	Grand Totals						
	REVENUE TOTALS	18,201,278.00	2,777,228.04	20,687,746.94	(2,486,468.94)	114%	22,902,094.81
	EXPENSE TOTALS	27,504,455.03	(1,524,804.47)	22,646,580.77	4,857,874.26	82%	22,197,429.37
	Grand Total Net Gain (Loss)	(\$9,303,177.03)	\$4,302,032.51	(\$1,958,833.83)	\$7,344,343.20	21%	\$704,665.44



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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					
1027					
1027.000	Change in FMV-Investments	691,062.17	243,244.65	447,817.52	184.10
1027 - Totals		\$691,062.17	\$243,244.65	\$447,817.52	184.10%
1030					
1030.100	Investment-Central Trea.	6,941,468.73	6,570,438.81	371,029.92	5.65
1030 - Totals		\$6,941,468.73	\$6,570,438.81	\$371,029.92	5.65%
1050					
1050.000	Accts Rec.-Misc Billing	76,813.33	106,823.89	(30,010.56)	(28.09)
1050.010	Accts Rec.-Utility Billing	872,841.31	768,342.05	104,499.26	13.60
1050.050	Accts Rec.-Collections	159,646.38	143,152.80	16,493.58	11.52
1050.070	Accts Rec.- Federal	241,722.23	240,951.58	770.65	.32
1050.900	Allowance - Doubtful Acct	(159,646.38)	(143,152.80)	(16,493.58)	(11.52)
1050 - Totals		\$1,191,376.87	\$1,116,117.52	\$75,259.35	6.74%
1100					
1100.010	Inventory - Materials	1,135,364.19	1,191,134.88	(55,770.69)	(4.68)
1100.020	Inventory - Fuel	174,987.90	182,855.31	(7,867.41)	(4.30)
1100 - Totals		\$1,310,352.09	\$1,373,990.19	(\$63,638.10)	(4.63%)
1420					
1420.000	Net OPEB Asset	34,335.00	.00	34,335.00	+++
1420 - Totals		\$34,335.00	\$0.00	\$34,335.00	+++
1425					
1425.000	Deferred Outflow OPEB	386,415.00	352,665.00	33,750.00	9.57
1425 - Totals		\$386,415.00	\$352,665.00	\$33,750.00	9.57%
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	77,288,493.05	77,189,638.92	98,854.13	.13
1520.004	Indian River Diesel Plant	25,310,734.62	25,026,276.20	284,458.42	1.14
1520.005	Transmission Lines	5,293,413.38	5,293,413.38	.00	.00
1520.006	Distribution Lines	14,522,028.52	14,177,730.53	344,297.99	2.43
1520.007	General Plant	1,237,051.51	1,208,063.94	28,987.57	2.40



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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				
1520.008	Takatz Lake Plant	1,744,392.16	1,744,392.16	.00	.00
1520	- Totals	\$293,346,521.53	\$292,589,923.42	\$756,598.11	0.26%
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	2,144,138.34	2,065,170.84	78,967.50	3.82
1550	- Totals	\$2,144,138.34	\$2,065,170.84	\$78,967.50	3.82%
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	705,453.02	679,403.79	26,049.23	3.83
1580	- Totals	\$705,453.02	\$679,403.79	\$26,049.23	3.83%
1600					
1600.100	Accumulated Depreciation Land Improvements	(73,427.96)	(58,278.28)	(15,149.68)	(26.00)
1600	- Totals	(\$73,427.96)	(\$58,278.28)	(\$15,149.68)	(26.00%)
1620					
1620.000	Accumulated Depr Ut Plant	(.19)	(.19)	.00	.00
1620.001	Accumulated Depr Blue Lak	(33,940,841.51)	(28,550,728.40)	(5,390,113.11)	(18.88)
1620.002	Accumulated Depr GreenLk	(39,858,420.26)	(39,015,963.99)	(842,456.27)	(2.16)
1620.004	Accumulated Depr Diesel P	(7,587,666.07)	(6,827,555.30)	(760,110.77)	(11.13)
1620.005	Accumulated Depr Transm	(2,405,401.09)	(2,261,463.13)	(143,937.96)	(6.36)
1620.006	Accumulated Depr Distrib	(8,029,088.11)	(7,584,324.95)	(444,763.16)	(5.86)
1620.007	Accumulated Depr GeneralP	(484,788.06)	(419,557.83)	(65,230.23)	(15.55)
1620.008	Accumulated Depreciation Takatz Lake Plant	(421,981.86)	(282,889.70)	(139,092.16)	(49.17)
1620	- Totals	(\$92,728,187.15)	(\$84,942,483.49)	(\$7,785,703.66)	(9.17%)
1640					
1640.000	Accumulated Depr Building	(790,243.27)	(739,804.15)	(50,439.12)	(6.82)
1640	- Totals	(\$790,243.27)	(\$739,804.15)	(\$50,439.12)	(6.82%)
1650					
1650.000	Accumulated Depr Equipmnt	(1,144,332.19)	(1,078,861.68)	(65,470.51)	(6.07)
1650	- Totals	(\$1,144,332.19)	(\$1,078,861.68)	(\$65,470.51)	(6.07%)



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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	(123,069.41)	(115,129.37)	(7,940.04)	(6.90)
1670 - Totals		(\$123,069.41)	(\$115,129.37)	(\$7,940.04)	(6.90%)
1680					
1680.000	Acc Depr Heat Conversion	(306,488.98)	(271,867.56)	(34,621.42)	(12.73)
1680 - Totals		(\$306,488.98)	(\$271,867.56)	(\$34,621.42)	(12.73%)
1800					
1800.050	2010 Debt Serv Reserve Fd	3,772,254.51	3,682,235.26	90,019.25	2.44
1800.060	2013 Debt Serv Reserve Fd	5,614,255.12	5,480,223.34	134,031.78	2.45
1800.070	2013 Series 3 (FY14) Debt Service Reserve	1,519,766.36	1,486,488.69	33,277.67	2.24
1800 - Totals		\$10,906,275.99	\$10,648,947.29	\$257,328.70	2.42%
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	774,316.00	550,659.00	223,657.00	40.62
1825 - Totals		\$774,316.00	\$550,659.00	\$223,657.00	40.62%
	ASSETS TOTALS	\$227,989,873.57	\$233,708,043.77	(\$5,718,170.20)	(2.45%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2020					
2020.000	Accounts Payable	47,144.37	144,510.51	(97,366.14)	(67.38)
2020 - Totals		\$47,144.37	\$144,510.51	(\$97,366.14)	(67.38%)
2060					
2060.000	Compensated Absences Pay.	215,203.45	305,525.25	(90,321.80)	(29.56)
2060 - Totals		\$215,203.45	\$305,525.25	(\$90,321.80)	(29.56%)
2100					
2100.003	Deposits - Utility	130,527.00	125,341.83	5,185.17	4.14
2100.005	Deposits -	10,000.00	10,000.00	.00	.00
2100 - Totals		\$140,527.00	\$135,341.83	\$5,185.17	3.83%



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Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 200 - Electric Fund					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2200					
2200.001	Interest Payable-Bonds	2,188,814.83	2,235,898.12	(47,083.29)	(2.11)
2200.002	Interest Payable-Notes	14,007.47	30,600.93	(16,593.46)	(54.23)
2200 - Totals		\$2,202,822.30	\$2,266,499.05	(\$63,676.75)	(2.81%)
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	192,163.00	373,506.00	(181,343.00)	(48.55)
2450.900	Net OPEB Liability	151,500.00	932,600.00	(781,100.00)	(83.76)
2450 - Totals		\$343,663.00	\$1,306,106.00	(\$962,443.00)	(73.69%)
2500					
2500.015	Revenue Bonds 2010 Series	31,500,000.00	33,760,000.00	(2,260,000.00)	(6.69)
2500.017	2013 Bond Series 1	35,530,000.00	35,530,000.00	.00	.00
2500.019	Premium on 2013 Bonds	3,671,256.00	3,807,229.00	(135,973.00)	(3.57)
2500.020	2013 Series 3 (FY14)	25,615,000.00	25,615,000.00	.00	.00
2500.021	2013 Series 3 (FY14) Premium	833,899.15	863,681.15	(29,782.00)	(3.45)
2500.024	2014 Series Three Electric	16,325,000.00	16,325,000.00	.00	.00
2500.025	2014 Series 3 Premium	1,900,943.60	1,977,001.60	(76,058.00)	(3.85)
2500.090	Premium on 2010 Bonds	776,630.00	854,293.00	(77,663.00)	(9.09)
2500.095	Deferred Loss on Bonds	(892,051.00)	(1,189,402.00)	297,351.00	25.00
2500.500	Notes Payable-State	8,162,567.91	8,630,182.33	(467,614.42)	(5.42)
2500.900	Net Pension Liability	4,447,643.00	4,438,036.00	9,607.00	.22
2500 - Totals		\$127,870,888.66	\$130,611,021.08	(\$2,740,132.42)	(2.10%)
2700					
2700.000	Deferred Revenue	41,970.57	.00	41,970.57	+++
2700.300	Deferred Inflow Pension	259,821.00	112,373.00	147,448.00	131.21
2700 - Totals		\$301,791.57	\$112,373.00	\$189,418.57	168.56%
LIABILITIES TOTALS		\$131,122,040.33	\$134,881,376.70	(\$3,759,336.37)	(2.79%)
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%



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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	768,000.00	688,000.00	80,000.00	11.63
	2910 - Totals	(\$26,407,239.34)	(\$26,487,239.34)	\$80,000.00	0.30%
2920					
2920.000	Undesignated/Re. Earnings	95,313,144.49	97,351,978.32	(2,038,833.83)	(2.09)
2920.500	Post Soft Close Entries	412,645.08	412,645.08	.00	.00
	2920 - Totals	\$95,725,789.57	\$97,764,623.40	(\$2,038,833.83)	(2.09%)
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	\$96,867,833.24	\$98,826,667.07	(\$1,958,833.83)	(1.98%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$96,867,833.24	\$98,826,667.07	(\$1,958,833.83)	(1.98%)
	LIABILITIES AND FUND EQUITY TOTALS	\$227,989,873.57	\$233,708,043.77	(\$5,718,170.20)	(2.45%)
Fund	200 - Electric Fund Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Enterprise Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	1,530,000.00	(75,000.00)	105	(447.54)
3950.714	Transfer In Revenue Bond	.00	.00	983,923.54	(983,923.54)	+++	1,915,000.00
3950 - Totals		\$1,455,000.00	\$0.00	\$2,513,923.54	(\$1,058,923.54)	173%	\$1,914,552.46
Department 390 - Cash Basis Receipts Totals		\$1,455,000.00	\$0.00	\$2,513,923.54	(\$1,058,923.54)	173%	\$1,914,552.46
Division 300 - Revenue Totals		\$1,455,000.00	\$0.00	\$2,513,923.54	(\$1,058,923.54)	173%	\$1,934,571.51
REVENUE TOTALS		\$1,455,000.00	\$0.00	\$2,513,923.54	(\$1,058,923.54)	173%	\$1,934,571.51
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5201							
5201.000	Training and Travel	.00	1,981.63	4,058.17	(4,058.17)	+++	.00
5201 - Totals		\$0.00	\$1,981.63	\$4,058.17	(\$4,058.17)	+++	\$0.00
5206							
5206.000	Supplies	1,007,075.62	85,455.38	1,512,558.63	(505,483.01)	150	928,990.17
5206 - Totals		\$1,007,075.62	\$85,455.38	\$1,512,558.63	(\$505,483.01)	150%	\$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	1,334,428.79	199,799.26	1,728,697.12	(394,268.33)	130	1,567,771.49
5212 - Totals		\$1,334,428.79	\$199,799.26	\$1,728,697.12	(\$394,268.33)	130%	\$1,567,771.49
5214							
5214.000	Interdepartment Services	.00	.00	485.37	(485.37)	+++	17,432.51
5214 - Totals		\$0.00	\$0.00	\$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



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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							
5226							
5226.000	Advertising	.00	179.60	179.60	(179.60)	+++	.00
	5226 - Totals	\$0.00	\$179.60	\$179.60	(\$179.60)	+++	\$0.00
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	635.83
	5227 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$635.83
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	200.00
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$200.00
	Department 630 - Operations Totals	\$2,341,504.41	\$287,415.87	\$3,245,978.89	(\$904,474.48)	139%	\$2,568,740.80
Department 670 - Fixed Assets							
7150							
7150.000	Capitalized Cont/Services	.00	(3,245,978.89)	(3,245,978.89)	3,245,978.89	+++	(2,568,740.80)
	7150 - Totals	\$0.00	(\$3,245,978.89)	(\$3,245,978.89)	\$3,245,978.89	+++	(\$2,568,740.80)
	Department 670 - Fixed Assets Totals	\$0.00	(\$3,245,978.89)	(\$3,245,978.89)	\$3,245,978.89	+++	(\$2,568,740.80)
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	.00	1,018,096.73	2,025,065.37	(2,025,065.37)	+++	3,367,392.97
	7200 - Totals	\$0.00	\$1,018,096.73	\$2,025,065.37	(\$2,025,065.37)	+++	\$3,367,392.97
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$1,018,096.73	\$2,025,065.37	(\$2,025,065.37)	+++	\$3,367,392.97
	Division 600 - Operations Totals	\$2,341,504.41	(\$1,940,466.29)	\$2,025,065.37	\$316,439.04	86%	\$3,367,392.97
	EXPENSE TOTALS	\$2,341,504.41	(\$1,940,466.29)	\$2,025,065.37	\$316,439.04	86%	\$3,367,392.97
	Fund 710 - Capital Projects-Electric Totals						
	REVENUE TOTALS	1,455,000.00	.00	2,513,923.54	(1,058,923.54)	173%	1,934,571.51
	EXPENSE TOTALS	2,341,504.41	(1,940,466.29)	2,025,065.37	316,439.04	86%	3,367,392.97
	Fund 710 - Capital Projects-Electric Net Gain (Loss)	(\$886,504.41)	\$1,940,466.29	\$488,858.17	\$1,375,362.58	(55%)	(\$1,432,821.46)



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	1,455,000.00	.00	2,513,923.54	(1,058,923.54)	173%	1,934,571.51
	EXPENSE TOTALS	2,341,504.41	(1,940,466.29)	2,025,065.37	316,439.04	86%	3,367,392.97
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$886,504.41)	\$1,940,466.29	\$488,858.17	\$1,375,362.58	(55%)	(\$1,432,821.46)
Fund Category Proprietary Funds Totals							
	REVENUE TOTALS	1,455,000.00	.00	2,513,923.54	(1,058,923.54)	173%	1,934,571.51
	EXPENSE TOTALS	2,341,504.41	(1,940,466.29)	2,025,065.37	316,439.04	86%	3,367,392.97
Fund Category	Proprietary Funds Net Gain (Loss)	(\$886,504.41)	\$1,940,466.29	\$488,858.17	\$1,375,362.58	(55%)	(\$1,432,821.46)
Grand Totals							
	REVENUE TOTALS	1,455,000.00	.00	2,513,923.54	(1,058,923.54)	173%	1,934,571.51
	EXPENSE TOTALS	2,341,504.41	(1,940,466.29)	2,025,065.37	316,439.04	86%	3,367,392.97
	Grand Total Net Gain (Loss)	(\$886,504.41)	\$1,940,466.29	\$488,858.17	\$1,375,362.58	(55%)	(\$1,432,821.46)



Balance Sheet

Through 12/08/20

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.	5,798,401.77	5,024,425.51	773,976.26	15.40
	1030 - Totals	\$5,798,401.77	\$5,024,425.51	\$773,976.26	15.40%
1590					
1590.000	Construction in Progress	3,223,878.61	3,223,878.61	.00	.00
	1590 - Totals	\$3,223,878.61	\$3,223,878.61	\$0.00	0.00%
	ASSETS TOTALS	\$9,022,280.38	\$8,248,304.12	\$773,976.26	9.38%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2020					
2020.000	Accounts Payable	.00	192,732.74	(192,732.74)	(100.00)
	2020 - Totals	\$0.00	\$192,732.74	(\$192,732.74)	(100.00%)
2023					
2023.000	Retainage Payable	53,649.23	53,649.23	.00	.00
	2023 - Totals	\$53,649.23	\$53,649.23	\$0.00	0.00%
	LIABILITIES TOTALS	\$53,649.23	\$246,381.97	(\$192,732.74)	(78.23%)
	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	(12,969,218.70)	(12,969,218.70)	.00	.00
	2920 - Totals	(\$12,969,218.70)	(\$12,969,218.70)	\$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	\$8,001,922.15	\$8,001,922.15	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(2,030,000.00)			
	Fund Expenses	1,063,291.00			



Balance Sheet

Through 12/08/20

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	\$8,968,631.15	\$8,001,922.15	\$966,709.00	12.08%
	LIABILITIES AND FUND EQUITY TOTALS	\$9,022,280.38	\$8,248,304.12	\$773,976.26	9.38%
Fund	710 - Capital Projects-Electric Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Capital Projects Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++



























Water Utility

Financial Analysis

As Of, And For the Fiscal Year Ending, June 30, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	2,879,187	 Not Meaningfully Changed	 Met Plan	Watch trend 
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	314,323	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	1,685,670	 Increased From Last year	 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)	400,033	 Increased 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 (<i>as estimated by how much our assets are decreasing in value annually</i>))	1,318,675	 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)	4,137,769	 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)	1,207,270	 Increased From Last Year	 Met Plan	Watch trend 
Undesignated Working Capital (How much of the fund's resources are available?)	2,462,173	 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)	1,282.32	 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?)	763.04	 Greater Than Last Year	 Exceeded Plan	Watch trend 
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The Water Fund outperformed FY2020 and exceeded planned results in every metric except revenue, which was in line with FY2020 results and slightly below planned levels. As no water user fee increase was enacted for FY2020, water user fee revenue decreased by just (\$8.1K) from FY2019. Net income increased by \$111.8K from FY2019, to \$400.0K. Decreased selling and administrative expenses coupled with an increase in non-operating revenue was the reason for the increase. The increase on non-operating revenue as the recording of an unrealized gain on investments, in accordance with accounting standards.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was increased in FY2019 by \$82.2K, from \$1,603.5K to \$1,685.7K. 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 \$934.1K, from \$3,203.7K to \$4,137.8K.

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 (5/L = 100.00%)	Variance To FY2020 Plan
Income Statement									
Revenue:									
Water Sales	741,931	703,813	687,477	691,879	2,825,100	2,833,142	(8,042)	2,903,940	(78,840)
Jobbing	4,420	10,095	1,658	1,107	17,280	24,255	(6,975)	43,570	(26,290)
Other Operating Revenue	<u>3,186</u>	<u>8,625</u>	<u>5,130</u>	<u>19,866</u>	<u>36,807</u>	<u>17,238</u>	<u>19,569</u>	<u>9,000</u>	<u>27,807</u>
Total Revenue:	749,537	722,533	694,265	712,852	2,879,187	2,874,635	4,552	2,956,510	(77,323)
Cost of Sales:									
Distribution	85,878	111,924	101,940	114,227	413,969	404,787	(9,182)	698,627	284,658
Treatment	57,550	58,181	63,811	89,254	268,796	312,961	44,165	202,866	(65,930)
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	<u>331,802</u>	<u>331,802</u>	<u>331,805</u>	<u>357,289</u>	<u>1,352,698</u>	<u>1,327,199</u>	<u>(25,499)</u>	<u>1,283,442</u>	<u>(69,256)</u>
Total Cost of Sales:	475,230	501,907	497,556	560,770	2,035,463	2,044,947	9,484	2,184,935	149,472
Gross Margin:	274,307 36.60%	220,626 30.54%	196,709 28.33%	152,082 21.33%	843,724 29.30%	829,688 28.86%	14,036 0.44%	771,575 26.10%	72,149 3.21%
Selling and Administrative Expenses	143,354	143,619	164,376	59,403	510,752	553,379	42,627	675,603	164,851
Earnings Before Interest (EBI):	130,953 17.47%	77,007 10.66%	32,333 4.66%	92,679 13.00%	332,972 11.56%	276,309 9.61%	56,663 1.95%	95,972 3.25%	237,000 8.32%
Non-operating Revenue and Expense:									
Non-operating revenue:	17,184	16,747	21,709	110,253	165,893	105,829	60,064	55,210	110,683
Grant Revenue	-	-	-	-	-	-	-	-	-
Interest Expense:	<u>(64,256)</u>	<u>(64,256)</u>	<u>(64,256)</u>	<u>93,936</u>	<u>(98,832)</u>	<u>(93,941)</u>	<u>(4,891)</u>	<u>(257,022)</u>	<u>158,190</u>
Total Non-operating Revenue & Expense:	(47,072)	(47,509)	(42,547)	204,189	67,061	11,888	55,173	(201,812)	268,873
Net Income:	83,881 11.19%	29,498 4.08%	(10,214) -1.47%	296,868 41.65%	400,033 13.89%	288,197 10.03%	111,836 2457.07%	(105,840) -3.58%	505,873 17.47%
Earnings Before Interest and Depreciation (EBID):	462,755 61.74%	408,809 56.58%	364,138 52.45%	449,968 63.12%	1,685,670 58.55%	1,603,508 55.78%	82,162 2.77%	1,379,414 46.66%	167,744 11.89%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	415,683	361,300	321,591	654,157	1,752,731	1,615,396	137,335	1,177,602	575,129
Debt Principal	<u>102,823</u>	<u>102,823</u>	<u>102,823</u>	<u>125,497</u>	<u>433,966</u>	<u>433,364</u>	<u>(602)</u>	<u>411,292</u>	<u>22,674</u>
Debt Principal Coverage Surplus/Deficit	312,860	258,477	218,768	528,660	1,318,765	1,182,032	136,733	766,310	552,455
Debt Principal Coverage Percentage	404%	351%	313%		403.89%	372.76%	31.13%	286.32%	117.57%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (from above)	312,860	258,477	218,768	528,660	1,318,765	1,182,032	136,733	766,310	552,455
Depreciation	<u>331,802</u>	<u>331,802</u>	<u>331,805</u>	<u>357,289</u>	<u>1,352,698</u>	<u>1,327,199</u>	<u>(25,499)</u>	<u>1,352,698</u>	<u>-</u>
Cash Accumulated For/(Taken From) Asset Replacement	(18,942)	(73,325)	(113,037)	171,371	(33,933)	(145,167)	111,234	(586,388)	552,455
Working Capital/Balance Sheet									
Cash Flow:									
Net Income Plus Depreciation Less Principal	312,860	258,477	218,768	528,660	1,318,765	1,182,032	136,733	766,310	552,455
CapEx, Accruals, and other Balance Sheet Changes	<u>82,333</u>	<u>(7,593)</u>	<u>63,205</u>	<u>(522,655)</u>	<u>(384,710)</u>	<u>312,481</u>	<u>(697,191)</u>	<u>(384,710)</u>	<u>-</u>
Increase in (Decrease in) Working Capital	395,193	250,884	281,973	6,005	934,055	1,494,513	(560,458)	381,600	552,455
Plus Beginning Total Working Capital	3,203,714	3,598,907	3,849,791	4,131,764	3,203,714	1,709,200	1,494,513	3,203,714	-
Equals Ending Total Working Capital:	3,598,907	3,849,791	4,131,764	4,137,769	4,137,769	3,203,714	934,055	3,585,314	552,455
Working Capital Detail:									
Repair Reserve (1% of PPE):	<u>453,206</u>	<u>453,206</u>	<u>453,206</u>	<u>468,326</u>	<u>468,326</u>				
Working Capital Designated for CapEx	<u>1,615,475</u>	<u>1,550,057</u>	<u>1,485,938</u>	<u>1,207,270</u>	<u>1,207,270</u>				
Undesignated Working Capital	<u>1,530,226</u>	<u>1,846,528</u>	<u>2,192,620</u>	<u>2,462,173</u>	<u>2,462,173</u>				
Total Working Capital:	3,598,907	3,849,791	4,131,764	4,137,769	4,137,769				
Days On Hand Annual Cash Outlays:									
Total Working Capital:	<u>723.57</u>	<u>730.64</u>	<u>758.28</u>	<u>1,282.32</u>	<u>1,282.32</u>				
Less Repair Reserve:	<u>651.32</u>	<u>662.43</u>	<u>692.33</u>	<u>1,170.94</u>	<u>1,170.94</u>				
Undesignated Working Capital	<u>307.66</u>	<u>350.45</u>	<u>402.40</u>	<u>763.04</u>	<u>763.04</u>				
Working Capital Calculation:									
Current Assets	4,069,945	4,321,315	4,582,605	4,669,965	4,669,965				
Current Liabilities	<u>(59,745)</u>	<u>(59,745)</u>	<u>(59,745)</u>	<u>(118,300)</u>	<u>(118,300)</u>				
CPLTD	<u>(411,293)</u>	<u>(411,779)</u>	<u>(391,096)</u>	<u>(413,896)</u>	<u>(413,896)</u>				
Total Working Capital:	3,598,907	3,849,791	4,131,764	4,137,769	4,137,769				

	FY2019 Beginning Cash	Ending Cash	Federal Grant A/R	State Grant A/R	Loan A/R
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	\$ (2,903.01)	\$ -	\$ -	\$ 10,253.03
90790 - DeGroff Street Utilities and Street Improvements	\$ (29,396.58)	\$ (40,289.05)	\$ -	\$ -	\$ 133,951.30
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	\$ 321,506.76	\$ 494,380.37	\$ -	\$ -	\$ 140,750.24
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	\$ 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)	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -
80859 - Landslide Study	\$ 11,000.00	\$ 3,338.00	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -
90883 - SMC Water Transmission Main Repair	\$ (7,900.24)	\$ 82,723.45	\$ -	\$ -	\$ -
80889 -Blue Lake Watershed Plan	\$ -	\$ 35,000.00	\$ -	\$ -	\$ -
80890 - Monitor Analyzing Panel	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -
80891 - Blue Lake WTP Valve Insulation Box	\$ -	\$ 13,430.19	\$ -	\$ -	\$ -
80892 - Harbor Mountain Tank Ladder	\$ -	\$ 17,000.00	\$ -	\$ -	\$ -
80893 - SCADA Reporting Software	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -
80894 - Resource Management/GIS Implementation (W/WW)	\$ -	\$ 14,165.95	\$ -	\$ -	\$ -
80908 - Water Transmission Main Emergency Repair	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 643,783.97	\$ 1,033,672.41	\$ -	\$ -	\$ 284,954.57



Unspent Capital Project Working Capital Appropriations	Construction In Progress <u>7/1/2019</u>
80238 - Japonski Island Water Design	\$ -
90531 - Monastery St (DeGroff to Arrowhead) and Kinkead Utility & Street Improvements	\$ -
90652 - UV Disinfection Facility	\$ -
90790 - DeGroff Street Utilities and Street Improvements	\$ 987,216.31
90796 - Brady Street Water/Wastewater (HPR to Gavan)	\$ -
90801 - Sitka FY17 Paving	\$ -
90819 - South Lake / West Degroff Improvements	\$ -
90826 - SMC Water Tank Planning Site Selection & Survey	\$ -
90833 - Critical Secondary Water Line	\$ 225,629.77
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	\$ -
90843 - Lake Street (DeGroff to Arrowhead & Hirst)	\$ -
90844 - Lincoln Street Utilities (Jeff Davis to Harbor Drive)	\$ -
80859 - Landslide Study	\$ 9,000.00
90870 - Water Master Plan	\$ -
90877 - Sitka Paving 2017-Brady and Gavan St Paving	\$ -
90878 - Sitka Paving 2017 Katlian	\$ -
90883 - SMC Water Transmission Main Repair	\$ 7,900.24
80889 -Blue Lake Watershed Plan	\$ -
80890 - Monitor Analyzing Panel	\$ -
80891 - Blue Lake WTP Valve Insulation Box	\$ -
80892 - Harbor Mountain Tank Ladder	\$ -
80893 - SCADA Reporting Software	\$ -
80894 - Resource Management/GIS Implementation (W/WW)	\$ -
80908 - Water Transmission Main Emergency Repair	\$ -
	\$ -
	\$ -
	\$ -
Unidentified Balancing Amount	\$ -
Total:	\$ 1,229,746.32





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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 210 - Water Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	9,965.00	8,714.13	19,631.13	(9,666.13)	197	4,633.43
	3101 - Totals	\$9,965.00	\$8,714.13	\$19,631.13	(\$9,666.13)	197%	\$4,633.43
	Department 310 - State Revenue Totals	\$9,965.00	\$8,714.13	\$19,631.13	(\$9,666.13)	197%	\$4,633.43
Department 340 - Operating Revenue							
3411							
3411.000	Water-Residential	1,890,990.00	157,226.43	1,877,585.97	13,404.03	99	1,875,836.49
	3411 - Totals	\$1,890,990.00	\$157,226.43	\$1,877,585.97	\$13,404.03	99%	\$1,875,836.49
3412							
3412.000	Water-Commercial	1,005,000.00	69,537.16	936,439.54	68,560.46	93	942,068.15
	3412 - Totals	\$1,005,000.00	\$69,537.16	\$936,439.54	\$68,560.46	93%	\$942,068.15
3413							
3413.000	Water-Harbor	7,950.00	951.10	11,073.55	(3,123.55)	139	15,237.44
	3413 - Totals	\$7,950.00	\$951.10	\$11,073.55	(\$3,123.55)	139%	\$15,237.44
3491							
3491.000	Jobbing-Labor	34,450.00	2,260.00	17,385.46	17,064.54	50	23,693.52
	3491 - Totals	\$34,450.00	\$2,260.00	\$17,385.46	\$17,064.54	50%	\$23,693.52
3492							
3492.000	Jobbing-Materials/Parts	8,610.00	(534.83)	(105.11)	8,715.11	(1)	561.53
	3492 - Totals	\$8,610.00	(\$534.83)	(\$105.11)	\$8,715.11	(1%)	\$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	\$229,439.86	\$2,842,379.41	\$104,630.59	96%	\$2,857,397.13
Department 350 - Non-Operating Revenue							
3501							
3501.001	Connection Fees	9,000.00	760.00	12,160.00	(3,160.00)	135	11,340.00
3501.003	Other Revenue	.00	.00	.00	.00	+++	200.00
	3501 - Totals	\$9,000.00	\$760.00	\$12,160.00	(\$3,160.00)	135%	\$11,540.00
	Department 350 - Non-Operating Revenue Totals	\$9,000.00	\$760.00	\$12,160.00	(\$3,160.00)	135%	\$11,540.00



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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 210 - Water Fund							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	55,210.00	5,596.00	67,997.73	(12,787.73)	123	62,005.21
3610 - Totals		\$55,210.00	\$5,596.00	\$67,997.73	(\$12,787.73)	123%	\$62,005.21
3612							
3612.000	Change in FMV - Investmnt	.00	97,895.00	97,895.00	(97,895.00)	+++	47,025.00
3612 - Totals		\$0.00	\$97,895.00	\$97,895.00	(\$97,895.00)	+++	\$47,025.00
Department 360 - Uses of Prop & Investment Totals		\$55,210.00	\$103,491.00	\$165,892.73	(\$110,682.73)	300%	\$109,030.21
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	98.90	4,136.25	(4,136.25)	+++	(88.13)
3807 - Totals		\$0.00	\$98.90	\$4,136.25	(\$4,136.25)	+++	(\$88.13)
3820							
3820.000	Bad Debt Collected	.00	49.35	879.97	(879.97)	+++	1,152.83
3820 - Totals		\$0.00	\$49.35	\$879.97	(\$879.97)	+++	\$1,152.83
Department 380 - Miscellaneous Totals		\$0.00	\$148.25	\$5,016.22	(\$5,016.22)	+++	\$1,064.70
Department 390 - Cash Basis Receipts							
3950							
3950.720	Transfer In Cap Water	.00	1,612,035.76	1,612,035.76	(1,612,035.76)	+++	350,394.75
3950 - Totals		\$0.00	\$1,612,035.76	\$1,612,035.76	(\$1,612,035.76)	+++	\$350,394.75
Department 390 - Cash Basis Receipts Totals		\$0.00	\$1,612,035.76	\$1,612,035.76	(\$1,612,035.76)	+++	\$350,394.75
Division 300 - Revenue Totals		\$3,021,185.00	\$1,954,589.00	\$4,657,115.25	(\$1,635,930.25)	154%	\$3,334,060.22
REVENUE TOTALS		\$3,021,185.00	\$1,954,589.00	\$4,657,115.25	(\$1,635,930.25)	154%	\$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	922.33	922.33	8,464.67	10	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



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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 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5120.004	PERS	5,060.00	(8,355.00)	(8,355.00)	13,415.00	(165)	(36,956.00)
5120.007	Workmen's Compensation	1,831.80	.00	.00	1,831.80	0	.00
5120	- Totals	\$20,249.73	(\$7,432.67)	(\$7,432.67)	\$27,682.40	(37%)	(\$27,848.19)
5201							
5201.000	Training and Travel	.00	.00	.00	.00	+++	100.00
5201	- Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$100.00
5203							
5203.005	Heating Fuel	4,000.00	131.55	2,141.15	1,858.85	54	3,653.18
5203	- Totals	\$4,000.00	\$131.55	\$2,141.15	\$1,858.85	54%	\$3,653.18
5205							
5205.000	Insurance	31,306.00	3,444.90	39,554.58	(8,248.58)	126	29,005.36
5205	- Totals	\$31,306.00	\$3,444.90	\$39,554.58	(\$8,248.58)	126%	\$29,005.36
5206							
5206.000	Supplies	1,200.00	49.75	207.57	992.43	17	516.22
5206	- Totals	\$1,200.00	\$49.75	\$207.57	\$992.43	17%	\$516.22
5208							
5208.000	Bldg Repair & Maint	10,000.00	389.37	10,399.28	(399.28)	104	13,325.81
5208	- Totals	\$10,000.00	\$389.37	\$10,399.28	(\$399.28)	104%	\$13,325.81
5211							
5211.000	Data Processing Fees	31,893.00	2,657.75	31,893.00	.00	100	39,999.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	7,797.00
5211	- Totals	\$31,893.00	\$2,657.75	\$31,893.00	\$0.00	100%	\$47,796.96
5212							
5212.000	Contracted/Purchased Serv	17,000.00	3,317.20	19,940.91	(2,940.91)	117	5,464.17
5212	- Totals	\$17,000.00	\$3,317.20	\$19,940.91	(\$2,940.91)	117%	\$5,464.17
5214							
5214.000	Interdepartment Services	451,204.00	71,827.92	468,137.80	(16,933.80)	104	448,794.02
5214	- Totals	\$451,204.00	\$71,827.92	\$468,137.80	(\$16,933.80)	104%	\$448,794.02
5222							
5222.000	Postage	6,750.00	1,383.99	6,567.40	182.60	97	8,059.54
5222	- Totals	\$6,750.00	\$1,383.99	\$6,567.40	\$182.60	97%	\$8,059.54
5224							
5224.000	Dues & Publications	2,000.00	.00	1,082.28	917.72	54	525.25
5224	- Totals	\$2,000.00	\$0.00	\$1,082.28	\$917.72	54%	\$525.25



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5226							
5226.000	Advertising	1,500.00	.00	202.05	1,297.95	13	297.65
	5226 - Totals	\$1,500.00	\$0.00	\$202.05	\$1,297.95	13%	\$297.65
5230							
5230.000	Bad Debts	20,000.00	4,035.96	6,218.83	13,781.17	31	591.76
	5230 - Totals	\$20,000.00	\$4,035.96	\$6,218.83	\$13,781.17	31%	\$591.76
5231							
5231.000	Credit Card Expense	35,000.00	2,420.74	26,262.14	8,737.86	75	26,675.79
	5231 - Totals	\$35,000.00	\$2,420.74	\$26,262.14	\$8,737.86	75%	\$26,675.79
5290							
5290.000	Other Expenses	500.00	.00	208.00	292.00	42	199.89
	5290 - Totals	\$500.00	\$0.00	\$208.00	\$292.00	42%	\$199.89
5400							
5400.000	OPEB Expense	.00	(94,630.00)	(94,630.00)	94,630.00	+++	(3,778.00)
	5400 - Totals	\$0.00	(\$94,630.00)	(\$94,630.00)	\$94,630.00	+++	(\$3,778.00)
	Department 601 - Administration Totals	\$675,602.73	(\$12,403.54)	\$510,752.32	\$164,850.41	76%	\$553,379.41
Department 605 - Distribution							
5110							
5110.001	Regular Salaries/Wages	210,727.60	14,967.97	109,790.53	100,937.07	52	108,178.15
5110.002	Holidays	.00	772.88	8,988.72	(8,988.72)	+++	9,021.20
5110.003	Sick Leave	.00	1,572.80	20,739.62	(20,739.62)	+++	5,582.18
5110.004	Overtime	.00	729.76	10,046.97	(10,046.97)	+++	11,218.25
	5110 - Totals	\$210,727.60	\$18,043.41	\$149,565.84	\$61,161.76	71%	\$133,999.78
5120							
5120.001	Annual Leave	.00	2,697.84	20,594.97	(20,594.97)	+++	12,987.03
5120.002	SBS	12,917.57	1,279.04	10,503.70	2,413.87	81	9,395.43
5120.003	Medicare	3,055.55	302.56	2,484.57	570.98	81	2,222.36
5120.004	PERS	56,325.03	8,689.41	48,791.26	7,533.77	87	38,595.40
5120.005	Health Insurance	69,662.16	.00	52,275.12	17,387.04	75	62,030.11
5120.006	Life Insurance	42.48	2.87	32.20	10.28	76	31.13
5120.007	Workmen's Compensation	8,977.04	902.01	7,493.24	1,483.80	83	6,529.23
	5120 - Totals	\$150,979.83	\$13,873.73	\$142,175.06	\$8,804.77	94%	\$131,790.69



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	Proprietary Funds						
Fund Type	Enterprise Funds						
Fund	210 - Water Fund						
	EXPENSE						
Division	600 - Operations						
Department	605 - Distribution						
5201							
5201.000	Training and Travel	4,050.00	.00	1,672.58	2,377.42	41	4,060.35
5201 - Totals		\$4,050.00	\$0.00	\$1,672.58	\$2,377.42	41%	\$4,060.35
5202							
5202.000	Uniforms	500.00	.00	695.60	(195.60)	139	490.73
5202 - Totals		\$500.00	\$0.00	\$695.60	(\$195.60)	139%	\$490.73
5203							
5203.001	Electric	38,000.00	5,676.80	37,314.38	685.62	98	37,455.94
5203 - Totals		\$38,000.00	\$5,676.80	\$37,314.38	\$685.62	98%	\$37,455.94
5204							
5204.001	Cell Phone Stipend	900.00	75.00	900.00	.00	100	900.00
5204 - Totals		\$900.00	\$75.00	\$900.00	\$0.00	100%	\$900.00
5206							
5206.000	Supplies	38,984.67	.00	2,208.45	36,776.22	6	2,763.64
5206 - Totals		\$38,984.67	\$0.00	\$2,208.45	\$36,776.22	6%	\$2,763.64
5207							
5207.000	Repairs & Maintenance	5,000.00	(3,084.97)	3,314.63	1,685.37	66	23,442.65
5207 - Totals		\$5,000.00	(\$3,084.97)	\$3,314.63	\$1,685.37	66%	\$23,442.65
5212							
5212.000	Contracted/Purchased Serv	13,343.51	.00	3,895.00	9,448.51	29	16,656.49
5212 - Totals		\$13,343.51	\$0.00	\$3,895.00	\$9,448.51	29%	\$16,656.49
5221							
5221.000	Transportation/Vehicles	15,101.00	1,503.37	12,442.75	2,658.25	82	15,845.30
5221 - Totals		\$15,101.00	\$1,503.37	\$12,442.75	\$2,658.25	82%	\$15,845.30
5223							
5223.000	Tools & Small Equipment	1,000.00	241.12	315.32	684.68	32	2,004.11
5223 - Totals		\$1,000.00	\$241.12	\$315.32	\$684.68	32%	\$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
5290							
5290.000	Other Expenses	500.00	132.60	27,482.64	(26,982.64)	5,497	476.20



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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 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5290.100	Unanticipated Repairs	200,000.00	16,787.61	29,793.88	170,206.12	15	32,302.14
5290 - Totals		\$200,500.00	\$16,920.21	\$57,276.52	\$143,223.48	29%	\$32,778.34
Department 605 - Distribution Totals		\$682,086.61	\$53,248.67	\$413,968.68	\$268,117.93	61%	\$404,787.10
Department 610 - Treatment							
5110							
5110.001	Regular Salaries/Wages	4,836.00	5,643.08	52,137.93	(47,301.93)	1,078	60,689.86
5110.004	Overtime	.00	.00	1,175.36	(1,175.36)	+++	598.81
5110 - Totals		\$4,836.00	\$5,643.08	\$53,313.29	(\$48,477.29)	1,102%	\$61,288.67
5120							
5120.002	SBS	296.51	342.92	3,265.14	(2,968.63)	1,101	3,756.99
5120.003	Medicare	70.14	81.11	772.36	(702.22)	1,101	888.71
5120.004	PERS	1,064.13	1,175.44	15,292.93	(14,228.80)	1,437	17,163.37
5120.005	Health Insurance	.00	.00	17,387.08	(17,387.08)	+++	20,066.22
5120.006	Life Insurance	.00	.67	10.28	(10.28)	+++	11.35
5120.007	Workmen's Compensation	206.05	240.50	2,329.06	(2,123.01)	1,130	2,610.84
5120 - Totals		\$1,636.83	\$1,840.64	\$39,056.85	(\$37,420.02)	2,386%	\$44,497.48
5201							
5201.000	Training and Travel	5,400.00	.00	2,457.60	2,942.40	46	4,472.32
5201 - Totals		\$5,400.00	\$0.00	\$2,457.60	\$2,942.40	46%	\$4,472.32
5202							
5202.000	Uniforms	400.00	.00	151.10	248.90	38	381.15
5202 - Totals		\$400.00	\$0.00	\$151.10	\$248.90	38%	\$381.15
5203							
5203.001	Electric	52,000.00	8,174.30	60,045.57	(8,045.57)	115	52,988.15
5203 - Totals		\$52,000.00	\$8,174.30	\$60,045.57	(\$8,045.57)	115%	\$52,988.15
5206							
5206.000	Supplies	93,366.00	9,037.80	92,013.37	1,352.63	99	99,373.05
5206 - Totals		\$93,366.00	\$9,037.80	\$92,013.37	\$1,352.63	99%	\$99,373.05
5207							
5207.000	Repairs & Maintenance	13,923.99	844.97	6,905.12	7,018.87	50	11,090.53
5207 - Totals		\$13,923.99	\$844.97	\$6,905.12	\$7,018.87	50%	\$11,090.53



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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 Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 610 - Treatment							
5212							
5212.000	Contracted/Purchased Serv	25,762.00	760.60	13,148.47	12,613.53	51	28,301.33
	5212 - Totals	\$25,762.00	\$760.60	\$13,148.47	\$12,613.53	51%	\$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	200.00	200.00	(200.00)	+++	.00
	5224 - Totals	\$0.00	\$200.00	\$200.00	(\$200.00)	+++	\$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	1,481.78	18.22	99	2,694.00
5290.100	Unanticipated Repairs	.00	23.25	23.25	(23.25)	+++	.00
	5290 - Totals	\$1,500.00	\$23.25	\$1,505.03	(\$5.03)	100%	\$2,694.00
	Department 610 - Treatment Totals	\$199,292.82	\$26,524.64	\$268,796.40	(\$69,503.58)	135%	\$312,961.30
	Division 600 - Operations Totals	\$1,556,982.16	\$67,369.77	\$1,193,517.40	\$363,464.76	77%	\$1,271,127.81
Division 640 - Depreciation/Amortization							
6202							
6202.000	Depreciation-Plants	983,361.00	110,855.55	1,050,425.39	(67,064.39)	107	1,024,977.38
	6202 - Totals	\$983,361.00	\$110,855.55	\$1,050,425.39	(\$67,064.39)	107%	\$1,024,977.38
6205							
6205.000	Depreciation-Buildings	296,409.00	24,726.70	296,720.40	(311.40)	100	296,720.40
	6205 - Totals	\$296,409.00	\$24,726.70	\$296,720.40	(\$311.40)	100%	\$296,720.40
6206							
6206.000	Depreciation-Machinery	3,672.00	508.76	5,551.93	(1,879.93)	151	5,501.68
	6206 - Totals	\$3,672.00	\$508.76	\$5,551.93	(\$1,879.93)	151%	\$5,501.68
	Division 640 - Depreciation/Amortization Totals	\$1,283,442.00	\$136,091.01	\$1,352,697.72	(\$69,255.72)	105%	\$1,327,199.46



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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 210 - Water Fund							
EXPENSE							
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	257,022.00	44,941.63	98,831.72	158,190.28	38	93,941.45
	5295 - Totals	\$257,022.00	\$44,941.63	\$98,831.72	\$158,190.28	38%	\$93,941.45
7301							
7301.000	Note Principal Payments	411,293.00	(259,882.62)	.00	411,293.00	0	.00
	7301 - Totals	\$411,293.00	(\$259,882.62)	\$0.00	\$411,293.00	0%	\$0.00
	Division 650 - Debt Payments Totals	\$668,315.00	(\$214,940.99)	\$98,831.72	\$569,483.28	15%	\$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	\$4,172,253.80	(\$11,480.21)	\$3,302,046.84	\$870,206.96	79%	\$3,751,551.02
Fund 210 - Water Fund Totals							
	REVENUE TOTALS	3,021,185.00	1,954,589.00	4,657,115.25	(1,635,930.25)	154%	3,334,060.22
	EXPENSE TOTALS	4,172,253.80	(11,480.21)	3,302,046.84	870,206.96	79%	3,751,551.02
	Fund 210 - Water Fund Net Gain (Loss)	(\$1,151,068.80)	\$1,966,069.21	\$1,355,068.41	\$2,506,137.21	(118%)	(\$417,490.80)
Fund Type Enterprise Funds Totals							
	REVENUE TOTALS	3,021,185.00	1,954,589.00	4,657,115.25	(1,635,930.25)	154%	3,334,060.22
	EXPENSE TOTALS	4,172,253.80	(11,480.21)	3,302,046.84	870,206.96	79%	3,751,551.02
	Fund Type Enterprise Funds Net Gain (Loss)	(\$1,151,068.80)	\$1,966,069.21	\$1,355,068.41	\$2,506,137.21	(118%)	(\$417,490.80)
Fund Category Proprietary Funds Totals							
	REVENUE TOTALS	3,021,185.00	1,954,589.00	4,657,115.25	(1,635,930.25)	154%	3,334,060.22
	EXPENSE TOTALS	4,172,253.80	(11,480.21)	3,302,046.84	870,206.96	79%	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)	(\$1,151,068.80)	\$1,966,069.21	\$1,355,068.41	\$2,506,137.21	(118%)	(\$417,490.80)
	Grand Totals						
	REVENUE TOTALS	3,021,185.00	1,954,589.00	4,657,115.25	(1,635,930.25)	154%	3,334,060.22
	EXPENSE TOTALS	4,172,253.80	(11,480.21)	3,302,046.84	870,206.96	79%	3,751,551.02
	Grand Total Net Gain (Loss)	(\$1,151,068.80)	\$1,966,069.21	\$1,355,068.41	\$2,506,137.21	(118%)	(\$417,490.80)



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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 210 - Water Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	118,167.00	20,272.00	97,895.00	482.91
1027 - Totals		\$118,167.00	\$20,272.00	\$97,895.00	482.91%
1030					
1030.100	Investment-Central Trea.	3,362,110.75	2,247,050.91	1,115,059.84	49.62
1030 - Totals		\$3,362,110.75	\$2,247,050.91	\$1,115,059.84	49.62%
1050					
1050.000	Accts Rec.-Misc Billing	4,779.74	5,986.21	(1,206.47)	(20.15)
1050.010	Accts Rec.-Utility Billing	178,595.07	179,446.34	(851.27)	(.47)
1050.050	Accts Rec.-Collections	34,366.76	29,168.91	5,197.85	17.82
1050.900	Allowance - Doubtful Acct	(34,366.76)	(29,168.91)	(5,197.85)	(17.82)
1050 - Totals		\$183,374.81	\$185,432.55	(\$2,057.74)	(1.11%)
1070					
1070.010	Notes Receivable	(.01)	(.01)	.00	.00
1070 - Totals		(\$0.01)	(\$0.01)	\$0.00	0.00%
1100					
1100.010	Inventory - Materials	244,521.23	223,898.10	20,623.13	9.21
1100 - Totals		\$244,521.23	\$223,898.10	\$20,623.13	9.21%
1420					
1420.000	Net OPEB Asset	2,810.00	.00	2,810.00	+++
1420 - Totals		\$2,810.00	\$0.00	\$2,810.00	+++
1425					
1425.000	Deferred Outflow OPEB	31,625.00	28,396.00	3,229.00	11.37
1425 - Totals		\$31,625.00	\$28,396.00	\$3,229.00	11.37%
1520					
1520.100	Water Plant	37,729,618.64	36,217,582.88	1,512,035.76	4.17
1520 - Totals		\$37,729,618.64	\$36,217,582.88	\$1,512,035.76	4.17%
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%
1620					
1620.000	Accumulated Depr Ut Plant	(17,527,218.53)	(16,476,793.14)	(1,050,425.39)	(6.38)
1620 - Totals		(\$17,527,218.53)	(\$16,476,793.14)	(\$1,050,425.39)	(6.38%)



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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 210 - Water Fund					
ASSETS					
1640					
1640.000	Accumulated Depr Building	(1,483,722.00)	(1,187,001.60)	(296,720.40)	(25.00)
1640 - Totals		(\$1,483,722.00)	(\$1,187,001.60)	(\$296,720.40)	(25.00%)
1650					
1650.000	Accumulated Depr Equipmnt	(153,857.05)	(148,305.12)	(5,551.93)	(3.74)
1650 - Totals		(\$153,857.05)	(\$148,305.12)	(\$5,551.93)	(3.74%)
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	63,372.00	37,575.00	25,797.00	68.65
1825 - Totals		\$63,372.00	\$37,575.00	\$25,797.00	68.65%
ASSETS TOTALS		\$31,697,289.34	\$30,274,595.07	\$1,422,694.27	4.70%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	6,943.42	12,554.69	(5,611.27)	(44.69)
2020 - Totals		\$6,943.42	\$12,554.69	(\$5,611.27)	(44.69%)
2060					
2060.000	Compensated Absences Pay.	28,276.57	27,354.24	922.33	3.37
2060 - Totals		\$28,276.57	\$27,354.24	\$922.33	3.37%
2200					
2200.002	Interest Payable-Notes	50,517.68	32,390.50	18,127.18	55.96
2200 - Totals		\$50,517.68	\$32,390.50	\$18,127.18	55.96%
2450					
2450.300	Deferred Inflow OPEB	15,727.00	34,882.00	(19,155.00)	(54.91)
2450.900	Net OPEB Liability	12,399.00	81,835.00	(69,436.00)	(84.85)
2450 - Totals		\$28,126.00	\$116,717.00	(\$88,591.00)	(75.90%)
2500					
2500.500	Notes Payable-State	6,930,034.79	6,807,164.83	122,869.96	1.81
2500.900	Net Pension Liability	364,007.00	354,299.00	9,708.00	2.74
2500 - Totals		\$7,294,041.79	\$7,161,463.83	\$132,577.96	1.85%
2700					
2700.000	Deferred Revenue	7,113.66	.00	7,113.66	+++



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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	210 - Water Fund				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2700.300	Deferred Inflow Pension	21,264.00	18,177.00	3,087.00	16.98
	2700 - Totals	\$28,377.66	\$18,177.00	\$10,200.66	56.12%
	LIABILITIES TOTALS	\$7,436,283.12	\$7,368,657.26	\$67,625.86	0.92%
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	53,838.86	53,838.86	.00	.00
2800.002	Contributed Cap.-State	13,579,799.42	13,579,799.42	.00	.00
2800.003	Contributed Cap.-Local	80,301.48	80,301.48	.00	.00
	2800 - Totals	\$13,713,939.76	\$13,713,939.76	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	(11,860.61)	(11,860.61)	.00	.00
	2900 - Totals	(\$11,860.61)	(\$11,860.61)	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	(1,024,704.43)	(1,024,704.43)	.00	.00
	2910 - Totals	(\$1,024,704.43)	(\$1,024,704.43)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	11,574,205.79	10,219,137.38	1,355,068.41	13.26
2920.500	Post Soft Close Entries	(2,434.18)	(2,434.18)	.00	.00
	2920 - Totals	\$11,571,771.61	\$10,216,703.20	\$1,355,068.41	13.26%
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	\$24,261,006.22	\$22,905,937.81	\$1,355,068.41	5.92%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$24,261,006.22	\$22,905,937.81	\$1,355,068.41	5.92%
	LIABILITIES AND FUND EQUITY TOTALS	\$31,697,289.34	\$30,274,595.07	\$1,422,694.27	4.70%
Fund	210 - Water Fund Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Enterprise Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$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 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	(378,421.66)	.00	.00	+++	.00
3101 - Totals		\$0.00	(\$378,421.66)	\$0.00	\$0.00	+++	(\$0.03)
Department 310 - State Revenue Totals		\$0.00	(\$378,421.66)	\$0.00	\$0.00	+++	(\$0.03)
Department 315 - Federal Revenue							
3151							
3151.020	Loan proceeds	.00	(29,789.44)	.00	.00	+++	.00
3151 - Totals		\$0.00	(\$29,789.44)	\$0.00	\$0.00	+++	\$0.00
Department 315 - Federal Revenue Totals		\$0.00	(\$29,789.44)	\$0.00	\$0.00	+++	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.210	Transfer In Water	557,000.00	(85,000.00)	572,000.00	(15,000.00)	103	991,082.30
3950 - Totals		\$557,000.00	(\$85,000.00)	\$572,000.00	(\$15,000.00)	103%	\$991,082.30
Department 390 - Cash Basis Receipts Totals		\$557,000.00	(\$85,000.00)	\$572,000.00	(\$15,000.00)	103%	\$991,082.30
Division 300 - Revenue Totals		\$557,000.00	(\$493,211.10)	\$572,000.00	(\$15,000.00)	103%	\$991,082.27
REVENUE TOTALS		\$557,000.00	(\$493,211.10)	\$572,000.00	(\$15,000.00)	103%	\$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	(2,310,647.22)	119,721.86	576,373.60	(2,887,020.82)	(25)	132,800.77
5212 - Totals		(\$2,310,647.22)	\$119,721.86	\$576,373.60	(\$2,887,020.82)	(25%)	\$132,800.77
5214							
5214.000	Interdepartment Services	.00	8,818.94	48,908.44	(48,908.44)	+++	24,402.57
5214 - Totals		\$0.00	\$8,818.94	\$48,908.44	(\$48,908.44)	+++	\$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



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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	720 - Capital Projects-Water						
	EXPENSE						
Division	600 - Operations						
Department	630 - Operations						
5290							
5290.000	Other Expenses	.00	152,337.19	207,405.95	(207,405.95)	+++	581,058.25
	5290 - Totals	\$0.00	\$152,337.19	\$207,405.95	(\$207,405.95)	+++	\$581,058.25
	Department 630 - Operations Totals	(\$2,310,647.22)	\$280,877.99	\$904,001.82	(\$3,214,649.04)	(39%)	\$738,261.59
	Department 670 - Fixed Assets						
7150							
7150.000	Capitalized Cont/Services	.00	(904,001.82)	(904,001.82)	904,001.82	+++	(738,261.59)
	7150 - Totals	\$0.00	(\$904,001.82)	(\$904,001.82)	\$904,001.82	+++	(\$738,261.59)
	Department 670 - Fixed Assets Totals	\$0.00	(\$904,001.82)	(\$904,001.82)	\$904,001.82	+++	(\$738,261.59)
	Department 680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	.00	1,527,035.76	1,527,035.76	(1,527,035.76)	+++	285,394.75
	7200 - Totals	\$0.00	\$1,527,035.76	\$1,527,035.76	(\$1,527,035.76)	+++	\$285,394.75
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$1,527,035.76	\$1,527,035.76	(\$1,527,035.76)	+++	\$285,394.75
	Division 600 - Operations Totals	(\$2,310,647.22)	\$903,911.93	\$1,527,035.76	(\$3,837,682.98)	(66%)	\$285,394.75
	EXPENSE TOTALS	(\$2,310,647.22)	\$903,911.93	\$1,527,035.76	(\$3,837,682.98)	(66%)	\$285,394.75
	Fund 720 - Capital Projects-Water Totals						
	REVENUE TOTALS	557,000.00	(493,211.10)	572,000.00	(15,000.00)	103%	991,082.27
	EXPENSE TOTALS	(2,310,647.22)	903,911.93	1,527,035.76	(3,837,682.98)	(66%)	285,394.75
Fund	720 - Capital Projects-Water Net Gain (Loss)	\$2,867,647.22	(\$1,397,123.03)	(\$955,035.76)	(\$3,822,682.98)	(33%)	\$705,687.52
	Fund Type Capital Projects Funds Totals						
	REVENUE TOTALS	557,000.00	(493,211.10)	572,000.00	(15,000.00)	103%	991,082.27
	EXPENSE TOTALS	(2,310,647.22)	903,911.93	1,527,035.76	(3,837,682.98)	(66%)	285,394.75
Fund Type	Capital Projects Funds Net Gain (Loss)	\$2,867,647.22	(\$1,397,123.03)	(\$955,035.76)	(\$3,822,682.98)	(33%)	\$705,687.52



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Through 06/30/20

Detail Listing

Include Rollup 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	557,000.00	(493,211.10)	572,000.00	(15,000.00)	103%	991,082.27
	EXPENSE TOTALS	(2,310,647.22)	903,911.93	1,527,035.76	(3,837,682.98)	(66%)	285,394.75
Fund Category	Proprietary Funds Net Gain (Loss)	\$2,867,647.22	(\$1,397,123.03)	(\$955,035.76)	(\$3,822,682.98)	(33%)	\$705,687.52
Grand Totals							
	REVENUE TOTALS	557,000.00	(493,211.10)	572,000.00	(15,000.00)	103%	991,082.27
	EXPENSE TOTALS	(2,310,647.22)	903,911.93	1,527,035.76	(3,837,682.98)	(66%)	285,394.75
	Grand Total Net Gain (Loss)	\$2,867,647.22	(\$1,397,123.03)	(\$955,035.76)	(\$3,822,682.98)	(33%)	\$705,687.52



Balance Sheet

Through 06/30/20

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.	476,836.07	643,783.97	(166,947.90)	(25.93)
1030 - Totals		\$476,836.07	\$643,783.97	(\$166,947.90)	(25.93%)
1050					
1050.060	Accts Rec.- State	284,954.57	197,623.61	87,330.96	44.19
1050.070	Accts Rec.- Federal	.00	173,164.36	(173,164.36)	(100.00)
1050 - Totals		\$284,954.57	\$370,787.97	(\$85,833.40)	(23.15%)
1590					
1590.000	Construction in Progress	621,712.38	1,229,746.32	(608,033.94)	(49.44)
1590 - Totals		\$621,712.38	\$1,229,746.32	(\$608,033.94)	(49.44%)
ASSETS TOTALS		\$1,383,503.02	\$2,244,318.26	(\$860,815.24)	(38.36%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	111,357.05	17,136.53	94,220.52	549.82
2020 - Totals		\$111,357.05	\$17,136.53	\$94,220.52	549.82%
LIABILITIES TOTALS		\$111,357.05	\$17,136.53	\$94,220.52	549.82%
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	1,319,191.95	1,319,191.95	.00	.00
2800.002	Contributed Cap.-State	181,396.23	181,396.23	.00	.00
2800 - Totals		\$1,500,588.18	\$1,500,588.18	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	363,522.04	363,522.04	.00	.00
2900 - Totals		\$363,522.04	\$363,522.04	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	1,743,704.43	1,743,704.43	.00	.00
2910 - Totals		\$1,743,704.43	\$1,743,704.43	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(1,972,146.64)	(1,017,110.88)	(955,035.76)	(93.90)
2920 - Totals		(\$1,972,146.64)	(\$1,017,110.88)	(\$955,035.76)	(93.90%)
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		\$1,272,145.97	\$2,227,181.73	(\$955,035.76)	(42.88%)
Prior Year Fund Equity Adjustment		.00			



Balance Sheet

Through 06/30/20
























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	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$1,272,145.97	\$2,227,181.73	(\$955,035.76)	(42.88%)
	LIABILITIES AND FUND EQUITY TOTALS	\$1,383,503.02	\$2,244,318.26	(\$860,815.24)	(38.36%)
Fund	720 - Capital Projects-Water Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Capital Projects Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++

**Wastewater Utility
Financial Analysis
As Of, And For the Fiscal Year Ending, June 30, 2020**

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	3,591,311	 Increased	 Met 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)	838,204	n/a	Under Budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	1,694,988	 Increased	 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)	1,185,795	 Increased	 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>))	1,762,788	 Increased	 Exceeded Plan	Continue to Monitor 
Total Working Capital (What total resources are available in the fund)	8,871,748	 Increased	 Met 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)	2,468,610	 Decreased	 Met Plan	Watch trend 
Undesignated Working Capital (How much of the fund's resources are available?)	5,820,719	 Increased	 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)	1,539.65	 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?)	1,010.16	 Greater Than Last Year	 Exceeded Plan	Watch trend 
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The financial performance of the Wastewater Fund met or exceeded all aspects of the FY2020 financial plan for FY2020, and, was improved over FY2019 all most metrics. Year-over-year comparisons reflect the positive effects of the 6.5% wastewater fee increase which took effect in FY2020.

Two anomalies skewing financial results were a decrease in the accrual for other post-employment benefits (an adjustment required by accounting standards) and the recording of an unrealized gain on investments. The reduction in the liability accrual was (\$249.7K) and had the direct effect of lowering selling and administrative costs and increasing net income and working capital. The unrealized gain on investments was \$130.5K. When these adjustments are factored out, net income increased by \$162.6K year-over-year.

In FY2020, wastewater user fee revenue increased by \$224.1K, or 7.1% over FY2019; the 6.5% user fee increase was the reason for the large increase. Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$1,695.0K, a 28.2% increase over FY2019. As previously discussed, however, EBID was also affected by the nonrecurring accounting adjustments and, when those adjustments are factored out, increased by \$123.6K, or 9.3%.

Working capital for the Wastewater Treatment Fund increased by \$1,081.0K, to \$8,871.7K. Of this amount, \$2,468.6K was previously appropriated for capital expenditures and \$5,820.7K was undesignated and available.

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 both 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. 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 = 100%)	Variance To FY2020 Plan
Revenue:									
Wastewater Fees	850,962	839,417	836,339	840,813	3,367,531	3,143,433	224,098	3,332,758	34,773
Jobbing	35,789	35,423	36,895	44,918	153,025	171,660	(18,635)	239,550	(86,525)
Other Operating Revenue	3,040	2,037	37,907	28,391	71,375	34,714	36,661	32,290	39,085
Total Revenue:	889,791	876,877	911,141	914,122	3,591,931	3,349,807	242,124	3,604,598	(12,667)
Cost of Sales:									
Collections	213,064	267,972	293,199	281,492	1,055,727	923,328	(132,399)	1,457,638	401,911
Treatment	86,429	149,580	105,021	157,907	498,937	478,670	(20,267)	228,414	(270,523)
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	223,807	223,808	223,807	218,031	889,453	895,229	5,776	961,750	72,297
Total Cost of Sales:	523,300	641,360	622,027	657,430	2,444,117	2,297,227	(146,890)	2,647,802	203,685
Gross Margin:	366,491	235,517	289,114	256,692	1,147,814	1,052,580	95,234	956,796	191,018
	41.19%	26.86%	31.73%	28.08%	31.96%	31.42%	0.53%	26.54%	5.41%
Selling and Administrative Expenses	171,242	187,418	202,264	(218,645)	342,279	626,093	283,814	976,798	634,519
Earnings Before Interest (EBI):	195,249	48,099	86,850	475,337	805,535	426,487	379,048	(20,002)	825,537
	21.94%	5.49%	9.53%		22.43%	12.73%	9.69%	-0.55%	22.98%
Non-operating Revenue and Expense:									
Non-operating revenue:	39,514	36,922	36,604	161,015	274,055	304,559	(30,504)	123,569	150,487
Grant Revenue	-	-	-	-	-	17,139	(17,139)	-	-
Interest Expense:	(59,912)	(59,912)	(59,912)	285,941	106,205	(105,236)	211,441	(179,737)	285,942
Total Non-operating Revenue & Expense:	(20,398)	(22,990)	(23,308)	446,956	380,260	216,462	163,798	(56,168)	436,428
Net Income:	174,851	25,109	63,542	922,293	1,185,795	642,949	542,846	(76,170)	1,261,965
	19.65%	2.86%	6.97%	100.89%	33.01%	19.19%	224.20%	-2.11%	35.13%
Earnings Before Interest and Depreciation (EBIDA):	419,056	271,907	310,657	693,368	1,694,988	1,321,716	373,272	941,748	897,834
	47.10%	31.01%	34.10%	75.85%	47.19%	39.46%	7.73%	26.13%	21.06%
<u>Debt Principal Coverage</u>									
Simple Cash Flow (Net Income Plus Depreciation)	398,658	248,917	287,349	1,140,324	2,075,248	1,538,178	537,070	885,580	1,189,668
Debt Principal	78,115	78,115	78,115	78,115	312,460	252,531	(59,929)	312,459	1
Debt Principal Coverage Surplus/Deficit	320,543	170,802	209,234	1,062,209	1,762,788	1,285,647	477,141	573,121	1,189,667
Debt Principal Coverage Percentage	510%	319%			664.16%	609.10%	55.06%	283.42%	380.74%
<u>Simple Asset Replacement Coverage</u>									
Debt Principal Coverage Surplus/Deficit (From Above)	320,543	170,802	209,234	1,062,209	1,762,788	1,285,647	477,141	573,121	1,189,667
Depreciation	223,807	223,808	223,807	218,031	889,453	895,229	5,776	961,750	(72,297)
Cash Accumulated For/(Taken From) Asset Replacement	96,736	(53,006)	(14,573)	844,178	873,335	390,418	482,917	(388,629)	1,261,964
<u>Working Capital</u>									
Cash Flow:									
Net Income Plus Depreciation Less Principal	320,543	170,802	209,234	1,062,209	1,762,788	1,285,647	477,141	573,121	1,189,667

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 = 100%)	Variance To FY2020 Plan
CapEx, Accruals, and other Balance Sheet Changes	37,038	33,905	(252,782)	(499,967)	(681,806)	(348,456)	(333,350)	(681,806)	-
Increase in (Decrease in) Working Capital	357,581	204,707	(43,548)	562,242	1,080,982	937,191	143,791	(108,685)	1,189,667
Plus Beginning Total Working Capital	7,790,766	8,148,347	8,353,054	8,309,506	7,790,766	6,853,575	937,191	7,790,766	-
Equals Ending Total Working Capital:	8,148,347	8,353,054	8,309,506	8,871,748	8,871,748	7,790,766	1,080,982	7,682,080	1,189,667
Repair Reserve (1% of PPE):	591,089	591,089	591,089	582,419	582,419				
Working Capital Designated for CapEx	2,825,611	2,808,494	2,533,922	2,468,610	2,468,610				
Undesignated Working Capital	4,731,647	4,953,471	5,184,495	5,820,719	5,820,719				
Total Working Capital:	8,148,347	8,353,054	8,309,506	8,871,748	8,871,748				
Days On Hand Annual Cash Outlays in Total Working Capital:	1,221.39	1,025.87	1,026.72	62,619.66	1,539.65				
Days On Hand Annual Cash Outlays in Total Working Capital Less Repair Reserve:	1,132.79	953.27	953.68	58,508.76	1,438.57				
Days On Hand Annual Cash Outlays in Undesignated Working Capital	709.25	608.35	640.59	41,084.51	1,010.16				
Workii Current Assets	8,715,863	8,920,570	8,783,404	10,080,167	10,080,167				
Current Liabilities	(255,057)	(255,057)	(161,121)	(873,570)	(873,570)				
CPLTD	(312,459)	(312,459)	(312,777)	(334,849)	(334,849)				
Total Working Capital	8,148,347	8,353,054	8,309,506	8,871,748	8,871,748				

Project	FY2020 Appropriations	FY2020 Payments-Loan Grant & Other	Cash	State Grant A/R	State Loan A/R	Federal Loan A/R	Construction In Progress 6/30/2019	Advertising Expenses	Supplies Expense
90447 - WWTP Control System	\$ 388,000.00	\$ -	\$ 342,556.03	\$ -	\$ -	\$ -	\$ 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	\$ (218,000.00)	\$ 813,300.35	\$ (2,337,909.49)	\$ -	\$ 3,145,230.42	\$ -	\$ 694,665.79	\$ -	\$ -
90676 - Brady Street Lift Station	\$ 263,759.00	\$ -	\$ 191,700.84	\$ -	\$ 217,400.00	\$ -	\$ 9,877.10	\$ -	\$ -
90713 - Crescent & Landfill Lift Station Replacement	\$ (582,025.00)	\$ -	\$ (0.20)	\$ -	\$ -	\$ -	\$ 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	\$ 288,306.94	\$ (100,725.67)	\$ -	\$ 188,094.34	\$ -	\$ 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 - Erler 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	\$ 8,266.00	\$ 44,546.27	\$ 89,721.41	\$ -	\$ 22,117.09	\$ -	\$ 6,791.26	\$ -	\$ -
90819 - South Lake / West Degroff Improvements	\$ (33,814.00)	\$ 0.43	\$ (0.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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)	\$ -	\$ -	\$ 189,501.27	\$ -	\$ -	\$ -	\$ 103,291.50	\$ -	\$ -
90858 - Eagle Way LS	\$ 310,000.00	\$ 115,765.24	\$ 494,984.32	\$ -	\$ 38,208.93	\$ -	\$ 19,192.80	\$ -	\$ -
90862 - Japonski Sewer Force Main Condition Assessment	\$ -	\$ -	\$ 249,038.86	\$ -	\$ -	\$ -	\$ 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	\$ -	\$ 19,165.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 320,000.00	\$ 1,261,919.23	\$ 7,069.62	\$ -	\$ 3,611,050.78	\$ -	\$ 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
\$ 128,159.00	\$ -	\$ -	\$ 128,159.00	\$ -	\$ -	\$ 210,672.17	\$ 553,228.20	\$ 65,228.20	\$ -	\$ 65,228.20	\$ 277,327.83
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,768.32	\$ 85,000.00	\$ -	\$ -	\$ -	\$ 58,231.68
\$ 3,265,049.85	\$ 133,274.81	\$ -	\$ 3,398,324.66	\$ -	\$ -	\$ 4,092,990.45	\$ 4,900,311.38	\$ 746,329.50	\$ 150,451.11	\$ 896,780.61	\$ (89,459.68)
\$ 214,610.93	\$ 12,570.13	\$ -	\$ 227,181.06	\$ -	\$ -	\$ 237,058.16	\$ 646,159.00	\$ -	\$ -	\$ -	\$ 409,100.84
\$ -	\$ -	\$ -	\$ -	\$ -	\$ (141.07)	\$ -	\$ (0.20)	\$ -	\$ -	\$ -	\$ (0.20)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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
\$ 422,135.67	\$ 27,849.34	\$ (258,233.07)	\$ 191,751.94	\$ -	\$ (1,104,016.90)	\$ -	\$ 87,368.67	\$ -	\$ (0.01)	\$ (0.01)	\$ 87,368.68
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000.00	\$ -	\$ -	\$ -	\$ 24,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,491.08	\$ -	\$ -	\$ -	\$ 30,491.08
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 51,379.83	\$ 8,492.27	\$ -	\$ 59,872.10	\$ -	\$ -	\$ 66,663.36	\$ 178,501.86	\$ 3,572.50	\$ -	\$ 3,572.50	\$ 108,266.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.00)	\$ -	\$ -	\$ -	\$ (0.00)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,221.93	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 53,778.07
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000.00	\$ -	\$ -	\$ -	\$ 90,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
\$ 58,086.23	\$ -	\$ -	\$ 58,086.23	\$ -	\$ -	\$ 161,377.73	\$ 350,879.00	\$ 879.00	\$ -	\$ 879.00	\$ 188,622.27
\$ 147,225.04	\$ 4,810.58	\$ -	\$ 152,035.62	\$ -	\$ -	\$ 171,228.42	\$ 704,421.67	\$ 3,049.70	\$ -	\$ 3,049.70	\$ 530,143.55
\$ -	\$ 643.69	\$ -	\$ 643.69	\$ -	\$ -	\$ 961.14	\$ 250,000.00	\$ -	\$ -	\$ -	\$ 249,038.86
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 5,834.06	\$ -	\$ -	\$ 5,834.06	\$ -	\$ -	\$ 5,834.06	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 19,165.94
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000.00	\$ -	\$ -	\$ -	\$ 120,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000.00	\$ -	\$ -	\$ -	\$ 27,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ 12,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000.00	\$ -	\$ -	\$ -	\$ 16,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 4,303,075.61	\$ 187,640.82	\$ (258,233.07)	\$ 4,232,483.36	\$ -	\$ (1,104,157.97)	\$ 5,163,234.86	\$ 8,781,355.26	\$ 819,058.90	\$ 150,451.10	\$ 969,510.00	\$ 2,648,610.40



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 230 - Solid Waste Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	8,529.00	8,453.04	11,377.04	(2,848.04)	133	3,084.04
3101 - Totals		\$8,529.00	\$8,453.04	\$11,377.04	(\$2,848.04)	133%	\$3,084.04
Department 310 - State Revenue Totals		\$8,529.00	\$8,453.04	\$11,377.04	(\$2,848.04)	133%	\$3,084.04
Department 340 - Operating Revenue							
3431							
3431.000	Solid Waste Disposal-Curbside	3,946,416.00	319,958.55	3,974,164.95	(27,748.95)	101	3,777,572.03
3431 - Totals		\$3,946,416.00	\$319,958.55	\$3,974,164.95	(\$27,748.95)	101%	\$3,777,572.03
3432							
3432.000	Transfer Station Revenue	534,396.00	47,914.33	472,075.90	62,320.10	88	451,000.95
3432 - Totals		\$534,396.00	\$47,914.33	\$472,075.90	\$62,320.10	88%	\$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	1,622.61	79,858.04	25,909.96	76	115,529.92
3435.002	Dropoff Recycle Center	35,772.00	2,422.30	17,668.69	18,103.31	49	27,121.18
3435.003	Scrapyard Dropoff Revenue	134,448.00	8,703.13	95,705.36	38,742.64	71	119,168.22
3435 - Totals		\$275,988.00	\$12,748.04	\$193,232.09	\$82,755.91	70%	\$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	937.50	1,523.70	(1,523.70)	+++	2,042.50
3491 - Totals		\$0.00	\$937.50	\$1,523.70	(\$1,523.70)	+++	\$2,042.50
Department 340 - Operating Revenue Totals		\$4,807,300.00	\$381,558.42	\$4,691,496.64	\$115,803.36	98%	\$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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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 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	5,280.00	1,566.29	17,870.43	(12,590.43)	338	9,574.55
	3610 - Totals	\$5,280.00	\$1,566.29	\$17,870.43	(\$12,590.43)	338%	\$9,574.55
3612							
3612.000	Change in FMV - Investmnt	.00	31,847.00	31,847.00	(31,847.00)	+++	3,763.00
	3612 - Totals	\$0.00	\$31,847.00	\$31,847.00	(\$31,847.00)	+++	\$3,763.00
	Department 360 - Uses of Prop & Investment Totals	\$9,480.00	\$33,413.29	\$53,917.43	(\$44,437.43)	569%	\$13,337.55
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	56.66	463.48	(463.48)	+++	(1,657.51)
	3807 - Totals	\$0.00	\$56.66	\$463.48	(\$463.48)	+++	(\$1,657.51)
3820							
3820.000	Bad Debt Collected	.00	903.00	2,998.27	(2,998.27)	+++	1,460.51
	3820 - Totals	\$0.00	\$903.00	\$2,998.27	(\$2,998.27)	+++	\$1,460.51
	Department 380 - Miscellaneous Totals	\$0.00	\$959.66	\$3,461.75	(\$3,461.75)	+++	(\$197.00)
Department 390 - Cash Basis Receipts							
3950							
3950.000	Interfund Transfers In	.00	80,752.35	80,752.35	(80,752.35)	+++	59,110.06
	3950 - Totals	\$0.00	\$80,752.35	\$80,752.35	(\$80,752.35)	+++	\$59,110.06
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$80,752.35	\$80,752.35	(\$80,752.35)	+++	\$59,110.06
	Division 300 - Revenue Totals	\$4,825,309.00	\$505,136.76	\$4,841,005.21	(\$15,696.21)	100%	\$4,609,694.45
	REVENUE TOTALS	\$4,825,309.00	\$505,136.76	\$4,841,005.21	(\$15,696.21)	100%	\$4,609,694.45
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5120							
5120.001	Annual Leave	.00	1,700.80	1,700.80	(1,700.80)	+++	4,022.89
5120.004	PERS	.00	211,098.00	211,098.00	(211,098.00)	+++	(27,088.00)
	5120 - Totals	\$0.00	\$212,798.80	\$212,798.80	(\$212,798.80)	+++	(\$23,065.11)
5205							
5205.000	Insurance	2,910.00	334.32	3,833.41	(923.41)	132	2,686.23
	5205 - Totals	\$2,910.00	\$334.32	\$3,833.41	(\$923.41)	132%	\$2,686.23



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
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	349.00	2,651.00	12	91.90
5206 - Totals		\$3,000.00	\$0.00	\$349.00	\$2,651.00	12%	\$91.90
5211							
5211.000	Data Processing Fees	18,016.00	1,501.33	18,015.96	.04	100	8,300.04
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	3,119.00
5211 - Totals		\$18,016.00	\$1,501.33	\$18,015.96	\$0.04	100%	\$11,419.04
5212							
5212.000	Contracted/Purchased Serv	1,087,397.00	236,748.87	1,293,614.38	(206,217.38)	119	1,061,351.22
5212 - Totals		\$1,087,397.00	\$236,748.87	\$1,293,614.38	(\$206,217.38)	119%	\$1,061,351.22
5214							
5214.000	Interdepartment Services	382,347.00	52,573.53	417,717.63	(35,370.63)	109	335,637.96
5214 - Totals		\$382,347.00	\$52,573.53	\$417,717.63	(\$35,370.63)	109%	\$335,637.96
5222							
5222.000	Postage	5,000.00	562.50	5,625.00	(625.00)	113	6,750.00
5222 - Totals		\$5,000.00	\$562.50	\$5,625.00	(\$625.00)	113%	\$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	494.40	494.40	1,005.60	33	.00
5226 - Totals		\$1,500.00	\$494.40	\$494.40	\$1,005.60	33%	\$0.00
5230							
5230.000	Bad Debts	20,000.00	5,720.20	10,618.02	9,381.98	53	2,488.01
5230 - Totals		\$20,000.00	\$5,720.20	\$10,618.02	\$9,381.98	53%	\$2,488.01
5231							
5231.000	Credit Card Expense	60,000.00	3,430.44	38,007.10	21,992.90	63	39,525.30
5231 - Totals		\$60,000.00	\$3,430.44	\$38,007.10	\$21,992.90	63%	\$39,525.30



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
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	(1,141.00)	(1,141.00)	1,141.00	+++	(2,515.00)
5400 - Totals		\$0.00	(\$1,141.00)	(\$1,141.00)	\$1,141.00	+++	(\$2,515.00)
Department 601 - Administration Totals		\$1,583,470.00	\$513,023.39	\$2,000,200.70	(\$416,730.70)	126%	\$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	706.79	9,312.31	(9,312.31)	+++	7,374.66
5203 - Totals		\$0.00	\$706.79	\$9,312.31	(\$9,312.31)	+++	\$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	.00	3,734.89	11,265.11	25	11,321.97
5208 - Totals		\$15,000.00	\$0.00	\$3,734.89	\$11,265.11	25%	\$11,321.97
5212							
5212.000	Contracted/Purchased Serv	2,080,000.00	209,825.43	1,449,836.72	630,163.28	70	1,883,785.86
5212 - Totals		\$2,080,000.00	\$209,825.43	\$1,449,836.72	\$630,163.28	70%	\$1,883,785.86
5214							
5214.000	Interdepartment Services	.00	.00	971.27	(971.27)	+++	1,672.49
5214 - Totals		\$0.00	\$0.00	\$971.27	(\$971.27)	+++	\$1,672.49
Department 620 - Transfer Station Totals		\$2,095,000.00	\$210,532.22	\$1,465,060.23	\$629,939.77	70%	\$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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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 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	174.32	2,036.78	(2,036.78)	+++	3,445.76
5208 - Totals		\$0.00	\$174.32	\$2,036.78	(\$2,036.78)	+++	\$3,445.76
5212							
5212.000	Contracted/Purchased Serv	103,000.00	348.82	2,328.37	100,671.63	2	32,151.57
5212 - Totals		\$103,000.00	\$348.82	\$2,328.37	\$100,671.63	2%	\$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	28,998.43	326,021.03	(11,521.03)	104	389,689.20
5221 - Totals		\$314,500.00	\$28,998.43	\$326,021.03	(\$11,521.03)	104%	\$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	(31,071.00)	(27,576.00)	32,576.00	(552)	(7,466.00)
5290 - Totals		\$5,000.00	(\$31,071.00)	(\$27,576.00)	\$32,576.00	(552%)	(\$7,466.00)
Department 621 - Landfill Totals		\$493,295.00	(\$1,549.43)	\$316,216.04	\$177,078.96	64%	\$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	15,888.64	109,753.77	37,825.59	74	117,157.69
5110.002	Holidays	.00	558.96	5,550.10	(5,550.10)	+++	5,556.66
5110.003	Sick Leave	.00	250.14	6,414.66	(6,414.66)	+++	5,832.27
5110.004	Overtime	.00	.00	1,202.83	(1,202.83)	+++	4,525.89
5110 - Totals		\$147,579.36	\$16,697.74	\$122,921.36	\$24,658.00	83%	\$133,072.51
5120							
5120.001	Annual Leave	.00	1,063.94	6,592.82	(6,592.82)	+++	5,562.78
5120.002	SBS	9,046.61	1,088.78	7,939.17	1,107.44	88	8,498.21
5120.003	Medicare	2,139.89	257.55	1,877.95	261.94	88	2,010.20
5120.004	PERS	32,467.31	9,667.60	37,176.90	(4,709.59)	115	38,652.53
5120.005	Health Insurance	27,281.04	.00	18,445.20	8,835.84	68	30,819.75
5120.006	Life Insurance	42.48	3.03	33.84	8.64	80	38.17
5120.007	Workmen's Compensation	9,725.44	1,369.43	9,774.30	(48.86)	101	9,084.72
5120 - Totals		\$80,702.77	\$13,450.33	\$81,840.18	(\$1,137.41)	101%	\$94,666.36
5201							
5201.000	Training and Travel	2,000.00	.00	999.07	1,000.93	50	1,230.91
5201 - Totals		\$2,000.00	\$0.00	\$999.07	\$1,000.93	50%	\$1,230.91
5202							
5202.000	Uniforms	2,000.00	554.33	1,313.95	686.05	66	543.39
5202 - Totals		\$2,000.00	\$554.33	\$1,313.95	\$686.05	66%	\$543.39
5203							
5203.001	Electric	23,000.00	5,603.66	24,837.77	(1,837.77)	108	21,627.64
5203 - Totals		\$23,000.00	\$5,603.66	\$24,837.77	(\$1,837.77)	108%	\$21,627.64
5204							
5204.000	Telephone	1,932.00	329.15	1,990.80	(58.80)	103	1,950.57
5204 - Totals		\$1,932.00	\$329.15	\$1,990.80	(\$58.80)	103%	\$1,950.57
5206							
5206.000	Supplies	8,800.00	228.22	8,365.81	434.19	95	23,799.23
5206 - Totals		\$8,800.00	\$228.22	\$8,365.81	\$434.19	95%	\$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 Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 622 - Scrap Yard							
5208							
5208.000	Bldg Repair & Maint	.00	.00	2,120.92	(2,120.92)	+++	15,143.90
5208 - Totals		\$0.00	\$0.00	\$2,120.92	(\$2,120.92)	+++	\$15,143.90
5212							
5212.000	Contracted/Purchased Serv	206,000.00	25,885.78	165,183.36	40,816.64	80	191,121.38
5212 - Totals		\$206,000.00	\$25,885.78	\$165,183.36	\$40,816.64	80%	\$191,121.38
5214							
5214.000	Interdepartment Services	.00	1,932.01	12,371.87	(12,371.87)	+++	5,387.69
5214 - Totals		\$0.00	\$1,932.01	\$12,371.87	(\$12,371.87)	+++	\$5,387.69
5221							
5221.000	Transportation/Vehicles	.00	674.69	5,521.86	(5,521.86)	+++	9,669.81
5221 - Totals		\$0.00	\$674.69	\$5,521.86	(\$5,521.86)	+++	\$9,669.81
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	275.68	2,724.32	9	5,407.93
5223 - Totals		\$3,000.00	\$0.00	\$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	735.00	(735.00)	+++	486.50
5290 - Totals		\$0.00	\$0.00	\$735.00	(\$735.00)	+++	\$486.50
Department 622 - Scrap Yard Totals		\$510,014.13	\$65,355.91	\$459,132.63	\$50,881.50	90%	\$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	894.88	13,799.51	(13,799.51)	+++	5,275.44
5203 - Totals		\$0.00	\$894.88	\$13,799.51	(\$13,799.51)	+++	\$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	1,691.68	62,476.09	14,773.91	81	64,164.33
5212 - Totals		\$77,250.00	\$1,691.68	\$62,476.09	\$14,773.91	81%	\$64,164.33
5214							
5214.000	Interdepartment Services	.00	2,873.05	8,721.22	(8,721.22)	+++	8,058.38
5214 - Totals		\$0.00	\$2,873.05	\$8,721.22	(\$8,721.22)	+++	\$8,058.38
Department 623 - Dropoff Recycle Center Totals		\$84,117.99	\$5,459.61	\$84,996.82	(\$878.83)	101%	\$77,708.15
Division 600 - Operations Totals		\$4,765,897.12	\$792,821.70	\$4,325,606.42	\$440,290.70	91%	\$4,441,098.34
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	87,033.00	8,853.68	89,989.46	(2,956.46)	103	88,511.70
6201 - Totals		\$87,033.00	\$8,853.68	\$89,989.46	(\$2,956.46)	103%	\$88,511.70
6202							
6202.000	Depreciation-Plants	6,686.00	3,248.92	9,377.90	(2,691.90)	140	6,686.16
6202 - Totals		\$6,686.00	\$3,248.92	\$9,377.90	(\$2,691.90)	140%	\$6,686.16
6205							
6205.000	Depreciation-Buildings	68,447.00	5,703.92	68,447.04	(.04)	100	68,447.04
6205 - Totals		\$68,447.00	\$5,703.92	\$68,447.04	(\$0.04)	100%	\$68,447.04
6206							
6206.000	Depreciation-Machinery	19,714.00	420.58	5,046.96	14,667.04	26	5,046.95
6206 - Totals		\$19,714.00	\$420.58	\$5,046.96	\$14,667.04	26%	\$5,046.95
Division 640 - Depreciation/Amortization Totals		\$181,880.00	\$18,227.10	\$172,861.36	\$9,018.64	95%	\$168,691.85
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	17,370.00	17,370.49	17,382.09	(12.09)	100	19,131.42
5295 - Totals		\$17,370.00	\$17,370.49	\$17,382.09	(\$12.09)	100%	\$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	\$17,370.49	\$17,382.09	\$115,785.91	13%	\$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	\$828,419.29	\$4,538,849.87	\$565,095.25	89%	\$5,053,921.61
Fund 230 - Solid Waste Fund Totals							
REVENUE TOTALS		4,825,309.00	505,136.76	4,841,005.21	(15,696.21)	100%	4,609,694.45
EXPENSE TOTALS		5,103,945.12	828,419.29	4,538,849.87	565,095.25	89%	5,053,921.61
Fund 230 - Solid Waste Fund Net Gain (Loss)		(\$278,636.12)	(\$323,282.53)	\$302,155.34	\$580,791.46	(108%)	(\$444,227.16)
Fund Type Enterprise Funds Totals							
REVENUE TOTALS		4,825,309.00	505,136.76	4,841,005.21	(15,696.21)	100%	4,609,694.45
EXPENSE TOTALS		5,103,945.12	828,419.29	4,538,849.87	565,095.25	89%	5,053,921.61
Fund Type Enterprise Funds Net Gain (Loss)		(\$278,636.12)	(\$323,282.53)	\$302,155.34	\$580,791.46	(108%)	(\$444,227.16)
Fund Category Proprietary Funds Totals							
REVENUE TOTALS		4,825,309.00	505,136.76	4,841,005.21	(15,696.21)	100%	4,609,694.45
EXPENSE TOTALS		5,103,945.12	828,419.29	4,538,849.87	565,095.25	89%	5,053,921.61
Fund Category Proprietary Funds Net Gain (Loss)		(\$278,636.12)	(\$323,282.53)	\$302,155.34	\$580,791.46	(108%)	(\$444,227.16)
Grand Totals							
REVENUE TOTALS		4,825,309.00	505,136.76	4,841,005.21	(15,696.21)	100%	4,609,694.45
EXPENSE TOTALS		5,103,945.12	828,419.29	4,538,849.87	565,095.25	89%	5,053,921.61
Grand Total Net Gain (Loss)		(\$278,636.12)	(\$323,282.53)	\$302,155.34	\$580,791.46	(108%)	(\$444,227.16)



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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	180,908.00	50,436.00	130,472.00	258.69
1027 - Totals		\$180,908.00	\$50,436.00	\$130,472.00	258.69%
1030					
1030.100	Investment-Central Trea.	9,605,118.94	5,123,154.73	4,481,964.21	87.48
1030 - Totals		\$9,605,118.94	\$5,123,154.73	\$4,481,964.21	87.48%
1050					
1050.000	Accts Rec.-Misc Billing	8,341.71	8,030.39	311.32	3.88
1050.010	Accts Rec.-Utility Billing	219,525.43	207,923.88	11,601.55	5.58
1050.050	Accts Rec.-Collections	46,474.68	39,889.72	6,584.96	16.51
1050.900	Allowance - Doubtful Acct	(46,474.68)	(39,889.72)	(6,584.96)	(16.51)
1050 - Totals		\$227,867.14	\$215,954.27	\$11,912.87	5.52%
1070					
1070.010	Notes Receivable	36,827.14	44,017.75	(7,190.61)	(16.34)
1070.020	Assessments Receivable	39,029.08	49,551.66	(10,522.58)	(21.24)
1070 - Totals		\$75,856.22	\$93,569.41	(\$17,713.19)	(18.93%)
1100					
1100.010	Inventory - Materials	126,627.57	157,966.79	(31,339.22)	(19.84)
1100 - Totals		\$126,627.57	\$157,966.79	(\$31,339.22)	(19.84%)
1420					
1420.000	Net OPEB Asset	8,259.00	.00	8,259.00	+++
1420 - Totals		\$8,259.00	\$0.00	\$8,259.00	+++
1425					
1425.000	Deferred Outflow OPEB	92,946.00	82,298.00	10,648.00	12.94
1425 - Totals		\$92,946.00	\$82,298.00	\$10,648.00	12.94%
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	55,718,282.81	54,614,265.91	1,104,016.90	2.02
1520 - Totals		\$55,718,282.81	\$54,614,265.91	\$1,104,016.90	2.02%
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	1,793,838.34	1,764,912.66	28,925.68	1.64
1550 - Totals		\$1,793,838.34	\$1,764,912.66	\$28,925.68	1.64%
1620					
1620.000	Accumulated Depr Ut Plant	(39,433,030.77)	(38,656,626.21)	(776,404.56)	(2.01)
1620 - Totals		(\$39,433,030.77)	(\$38,656,626.21)	(\$776,404.56)	(2.01%)
1640					
1640.000	Accumulated Depr Building	(406,689.73)	(373,090.45)	(33,599.28)	(9.01)
1640 - Totals		(\$406,689.73)	(\$373,090.45)	(\$33,599.28)	(9.01%)
1650					
1650.000	Accumulated Depr Equipmnt	(1,603,745.49)	(1,524,296.28)	(79,449.21)	(5.21)
1650 - Totals		(\$1,603,745.49)	(\$1,524,296.28)	(\$79,449.21)	(5.21%)
1825					
1825.000	Deferred Outflow Pension	186,249.00	171,603.00	14,646.00	8.53
1825 - Totals		\$186,249.00	\$171,603.00	\$14,646.00	8.53%
	ASSETS TOTALS	\$27,322,242.70	\$22,469,903.50	\$4,852,339.20	21.59%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2020					
2020.000	Accounts Payable	7,400.48	8,338.84	(938.36)	(11.25)
2020 - Totals		\$7,400.48	\$8,338.84	(\$938.36)	(11.25%)
2060					
2060.000	Compensated Absences Pay.	55,193.25	59,019.07	(3,825.82)	(6.48)
2060 - Totals		\$55,193.25	\$59,019.07	(\$3,825.82)	(6.48%)
2200					
2200.002	Interest Payable-Notes	142,368.27	102,102.29	40,265.98	39.44
2200 - Totals		\$142,368.27	\$102,102.29	\$40,265.98	39.44%
2450					
2450.300	Deferred Inflow OPEB	46,222.00	90,752.00	(44,530.00)	(49.07)
2450.900	Net OPEB Liability	36,441.00	222,668.00	(186,227.00)	(83.63)
2450 - Totals		\$82,663.00	\$313,420.00	(\$230,757.00)	(73.63%)
2500					
2500.500	Notes Payable-State	11,535,063.14	8,114,372.84	3,420,690.30	42.16
2500.900	Net Pension Liability	1,069,805.00	1,240,129.00	(170,324.00)	(13.73)
2500 - Totals		\$12,604,868.14	\$9,354,501.84	\$3,250,366.30	34.75%



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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					
2700.000	Deferred Revenue	8,536.39	.00	8,536.39	+++
2700.300	Deferred Inflow Pension	62,495.00	35,346.00	27,149.00	76.81
	2700 - Totals	\$71,031.39	\$35,346.00	\$35,685.39	100.96%
	LIABILITIES TOTALS	\$12,963,524.53	\$9,872,728.04	\$3,090,796.49	31.31%
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	612,127.32	612,127.32	.00	.00
2800.002	Contributed Cap.-State	34,325,051.72	34,325,051.72	.00	.00
2800.003	Contributed Cap.-Local	635,040.20	635,040.20	.00	.00
	2800 - Totals	\$35,572,219.24	\$35,572,219.24	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	1,022.25	1,022.25	.00	.00
	2900 - Totals	\$1,022.25	\$1,022.25	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	(3,482,121.66)	(3,482,121.66)	.00	.00
	2910 - Totals	(\$3,482,121.66)	(\$3,482,121.66)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(17,737,953.53)	(19,499,496.24)	1,761,542.71	9.03
2920.500	Post Soft Close Entries	6,575.00	6,575.00	.00	.00
	2920 - Totals	(\$17,731,378.53)	(\$19,492,921.24)	\$1,761,542.71	9.04%
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	\$14,358,718.17	\$12,597,175.46	\$1,761,542.71	13.98%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$14,358,718.17	\$12,597,175.46	\$1,761,542.71	13.98%
	LIABILITIES AND FUND EQUITY TOTALS	\$27,322,242.70	\$22,469,903.50	\$4,852,339.20	21.59%
Fund	220 - Waste Water Treatment Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Enterprise Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$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 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	38,208.93	153,974.17	(153,974.17)	+++	17,139.15
3101.020	Loan Proceeds	5,079,500.00	(518,284.89)	(.01)	5,079,500.01	0	.00
3101 - Totals		\$5,079,500.00	(\$480,075.96)	\$153,974.16	\$4,925,525.84	3%	\$17,139.15
Department 310 - State Revenue Totals		\$5,079,500.00	(\$480,075.96)	\$153,974.16	\$4,925,525.84	3%	\$17,139.15
Department 315 - Federal Revenue							
3151							
3151.020	Loan proceeds	.00	(2,252.22)	.00	.00	+++	.00
3151 - Totals		\$0.00	(\$2,252.22)	\$0.00	\$0.00	+++	\$0.00
Department 315 - Federal Revenue Totals		\$0.00	(\$2,252.22)	\$0.00	\$0.00	+++	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.220	Transfer In Waste Water	150,000.00	90,000.43	360,000.43	(210,000.43)	240	1,648,526.60
3950 - Totals		\$150,000.00	\$90,000.43	\$360,000.43	(\$210,000.43)	240%	\$1,648,526.60
Department 390 - Cash Basis Receipts Totals		\$150,000.00	\$90,000.43	\$360,000.43	(\$210,000.43)	240%	\$1,648,526.60
Division 300 - Revenue Totals		\$5,229,500.00	(\$392,327.75)	\$513,974.59	\$4,715,525.41	10%	\$1,665,665.75
REVENUE TOTALS		\$5,229,500.00	(\$392,327.75)	\$513,974.59	\$4,715,525.41	10%	\$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	179,849.82	2,326,334.09	4,303,075.61	(4,123,225.79)	2,393	1,979,949.27
5212 - Totals		\$179,849.82	\$2,326,334.09	\$4,303,075.61	(\$4,123,225.79)	2,393%	\$1,979,949.27
5214							
5214.000	Interdepartment Services	.00	70,431.10	187,640.82	(187,640.82)	+++	166,050.40
5214 - Totals		\$0.00	\$70,431.10	\$187,640.82	(\$187,640.82)	+++	\$166,050.40
5290							
5290.000	Other Expenses	.00	(203,164.31)	(258,233.07)	258,233.07	+++	(719,850.82)
5290 - Totals		\$0.00	(\$203,164.31)	(\$258,233.07)	\$258,233.07	+++	(\$719,850.82)
Department 630 - Operations Totals		\$179,849.82	\$2,193,600.88	\$4,232,483.36	(\$4,052,633.54)	2,353%	\$1,461,818.98



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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	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	(4,232,483.36)	(4,232,483.36)	4,232,483.36	+++	(1,461,818.98)
	7150 - Totals	\$0.00	(\$4,232,483.36)	(\$4,232,483.36)	\$4,232,483.36	+++	(\$1,461,818.98)
	Department 670 - Fixed Assets Totals	\$0.00	(\$4,232,483.36)	(\$4,232,483.36)	\$4,232,483.36	+++	(\$1,461,818.98)
	Department 680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	.00	1,144,157.97	1,144,157.97	(1,144,157.97)	+++	506.23
	7200 - Totals	\$0.00	\$1,144,157.97	\$1,144,157.97	(\$1,144,157.97)	+++	\$506.23
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$1,144,157.97	\$1,144,157.97	(\$1,144,157.97)	+++	\$506.23
	Division 600 - Operations Totals	\$179,849.82	(\$894,724.51)	\$1,144,157.97	(\$964,308.15)	636%	\$506.23
	EXPENSE TOTALS	\$179,849.82	(\$894,724.51)	\$1,144,157.97	(\$964,308.15)	636%	\$506.23
	Fund 730 - Capital Project-Waste Wtr Totals						
	REVENUE TOTALS	5,229,500.00	(392,327.75)	513,974.59	4,715,525.41	10%	1,665,665.75
	EXPENSE TOTALS	179,849.82	(894,724.51)	1,144,157.97	(964,308.15)	636%	506.23
Fund	730 - Capital Project-Waste Wtr Net Gain (Loss)	\$5,049,650.18	\$502,396.76	(\$630,183.38)	(\$5,679,833.56)	(12%)	\$1,665,159.52
	Fund Type Capital Projects Funds Totals						
	REVENUE TOTALS	5,229,500.00	(392,327.75)	513,974.59	4,715,525.41	10%	1,665,665.75
	EXPENSE TOTALS	179,849.82	(894,724.51)	1,144,157.97	(964,308.15)	636%	506.23
Fund Type	Capital Projects Funds Net Gain (Loss)	\$5,049,650.18	\$502,396.76	(\$630,183.38)	(\$5,679,833.56)	(12%)	\$1,665,159.52
	Fund Category Proprietary Funds Totals						
	REVENUE TOTALS	5,229,500.00	(392,327.75)	513,974.59	4,715,525.41	10%	1,665,665.75
	EXPENSE TOTALS	179,849.82	(894,724.51)	1,144,157.97	(964,308.15)	636%	506.23
Fund Category	Proprietary Funds Net Gain (Loss)	\$5,049,650.18	\$502,396.76	(\$630,183.38)	(\$5,679,833.56)	(12%)	\$1,665,159.52
	Grand Totals						
	REVENUE TOTALS	5,229,500.00	(392,327.75)	513,974.59	4,715,525.41	10%	1,665,665.75
	EXPENSE TOTALS	179,849.82	(894,724.51)	1,144,157.97	(964,308.15)	636%	506.23
	Grand Total Net Gain (Loss)	\$5,049,650.18	\$502,396.76	(\$630,183.38)	(\$5,679,833.56)	(12%)	\$1,665,159.52



Balance Sheet

Through 06/30/20

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.		(3,747,261.69)	2,124,856.33	(5,872,118.02)	(276.35)
	1030 - Totals		(\$3,747,261.69)	\$2,124,856.33	(\$5,872,118.02)	(276.35%)
1050						
1050.060	Accts Rec.- State		3,611,050.77	964,664.09	2,646,386.68	274.33
	1050 - Totals		\$3,611,050.77	\$964,664.09	\$2,646,386.68	274.33%
1590						
1590.000	Construction in Progress		5,163,234.86	2,034,909.47	3,128,325.39	153.73
	1590 - Totals		\$5,163,234.86	\$2,034,909.47	\$3,128,325.39	153.73%
	ASSETS TOTALS		\$5,027,023.94	\$5,124,429.89	(\$97,405.95)	(1.90%)
	LIABILITIES AND FUND EQUITY					
	LIABILITIES					
2020						
2020.000	Accounts Payable		819,058.90	347,294.67	471,764.23	135.84
	2020 - Totals		\$819,058.90	\$347,294.67	\$471,764.23	135.84%
2023						
2023.000	Retainage Payable		150,451.11	89,437.91	61,013.20	68.22
	2023 - Totals		\$150,451.11	\$89,437.91	\$61,013.20	68.22%
	LIABILITIES TOTALS		\$969,510.01	\$436,732.58	\$532,777.43	121.99%
	FUND EQUITY					
2800						
2800.001	Contributed Cap.-Federal		2,129,958.34	2,129,958.34	.00	.00
2800.002	Contributed Cap.-State		127,507.33	127,507.33	.00	.00
	2800 - Totals		\$2,257,465.67	\$2,257,465.67	\$0.00	0.00%
2900						
2900.010	Reserve for Encumbrances		291,481.83	291,481.83	.00	.00
	2900 - Totals		\$291,481.83	\$291,481.83	\$0.00	0.00%
2910						
2910.140	Designated-Capital Project		1,787,725.83	1,787,725.83	.00	.00
	2910 - Totals		\$1,787,725.83	\$1,787,725.83	\$0.00	0.00%
2920						
2920.000	Undesignated/Re. Earnings		12,322.43	642,505.81	(630,183.38)	(98.08)
	2920 - Totals		\$12,322.43	\$642,505.81	(\$630,183.38)	(98.08%)
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%



Balance Sheet

Through 06/30/20

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 TOTALS Prior to Current Year Changes	\$4,057,513.93	\$4,687,697.31	(\$630,183.38)	(13.44%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$4,057,513.93	\$4,687,697.31	(\$630,183.38)	(13.44%)
	LIABILITIES AND FUND EQUITY TOTALS	\$5,027,023.94	\$5,124,429.89	(\$97,405.95)	(1.90%)
Fund	730 - Capital Project-Waste Wtr Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Capital Projects Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++







Solid Waste Disposal Utility

Financial Analysis

As Of, And For the Fiscal year Ending, June 30, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	4,710,535	 Did Not Meaningfully Change	 Met Plan	 Annual user fee increases necessitated by annual contract CPI adjustments
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	449,309	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)	384,928	 Increased	 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)	248,602	 Increased	 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 (<i>as estimated by how much our assets are decreasing in value annually</i>))	132,804	 Increased	 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)	(542,152)	 Increased	 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)	730,854	 Decreased	 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?)	(1,348,004)	 Increased	 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)	(44.38)	 Improved	 Exceeded Plan	Watch trend 
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	(110.35)	 Improved	 Exceeded Plan	Watch trend 

The Solid Waste Fund's financial condition improved in FY2020. The Fund is 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 (\$542.1K). 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.

In FY2020, solid waste user fee revenue increased by \$217.7K, or 5.1% over FY2019; a 6.6% user fee increase was the reason for the large increase. Net income increased by \$326.9K from FY2019, to \$248.6K.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$384.9K, an increase of \$288.8K from FY2019. In FY2020, solid waste user fees were substantially increased 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 \$391.2K.

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.

Given the very slow turn-around in financial position despite large user fee increases, it is now time to begin discussing alternatives to off-island solid waste disposal. Two strategic alternatives exist but implementing either would be very costly in terms of time and funding. These alternatives are local incineration or a regional solid waste authority which could entail regional incineration, or, a regional landfill. At some point, however prudent financial management must begin to explore one of these strategic options unless escalating costs can be contained and the Fund returned to a positive financial condition.

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 = 75.00%)	Variance To FY2020 Plan
Revenue:									
Solid Waste Disposal Services	1,216,906	1,095,439	1,052,218	1,081,678	4,446,241	4,228,573	217,668	4,480,812	(34,571)
Jobbing	-	-	-	-	-	2,043	(2,043)	-	(2,043)
Other Operating Revenue	<u>55,617</u>	<u>102,591</u>	<u>28,005</u>	<u>78,081</u>	<u>264,294</u>	<u>306,631</u>	<u>(42,337)</u>	<u>339,217</u>	<u>(74,923)</u>
Total Revenue:	1,272,523	1,198,030	1,080,223	1,159,759	4,710,535	4,537,247	173,288	4,820,029	(111,537)
Cost of Sales:									
Contract Waste Hauling	299,182	291,995	326,447	375,990	1,293,614	1,061,351	(232,263)	1,087,397	(206,217)
Transfer Station	484,527	400,045	313,954	266,534	1,465,060	1,906,971	441,911	2,095,000	629,940
Landfill	94,760	85,986	83,357	52,113	316,216	486,382	170,166	493,295	177,079
Scrapyard & Recycling	86,249	172,764	127,983	157,134	544,130	613,042	68,912	594,132	50,002
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	<u>42,173</u>	<u>42,172</u>	<u>42,174</u>	<u>46,342</u>	<u>172,861</u>	<u>168,692</u>	<u>(4,169)</u>	<u>181,880</u>	<u>9,019</u>
 Total Cost of Sales:	1,006,891	992,962	893,915	898,113	3,791,881	4,236,438	444,557	4,451,704	659,823
Gross Margin:	265,632 20.87%	205,068 17.12%	186,308 17.25%	261,646 22.56%	918,654 19.50%	300,809 6.63%	617,845 12.87%	368,325 7.64%	550,329 5.23%
Selling and Administrative Expenses	<u>111,875</u>	<u>120,144</u>	<u>122,232</u>	<u>352,336</u>	<u>706,587</u>	<u>373,352</u>	<u>(333,235)</u>	<u>496,073</u>	<u>(210,514)</u>
Earnings Before Interest (EBI):	153,757 12.08%	84,924 7.09%	64,076 5.93%	(90,690) -7.82%	212,067 4.50%	(72,543) -1.60%	284,610 6.10%	(127,748) -2.65%	339,815 8.75%
Non-operating Revenue and Expense:									
Non-operating revenue:	4,131	4,576	4,528	40,682	53,917	13,338	40,579	5,280	48,637
Interest Expense:	<u>(4,343)</u>	<u>(4,343)</u>	<u>(4,343)</u>	<u>(4,353)</u>	<u>(17,382)</u>	<u>(19,131)</u>	<u>1,749</u>	<u>(17,382)</u>	<u>-</u>
 Total Non-operating Revenue & Expense:	<u>(212)</u>	<u>233</u>	<u>185</u>	<u>36,329</u>	<u>36,535</u>	<u>(5,793)</u>	<u>42,328</u>	<u>(12,102)</u>	<u>54,430</u>
Net Income:	<u>153,545</u> 12.07%	<u>85,157</u> 7.11%	<u>64,261</u> 5.95%	<u>(54,361)</u> -4.69%	<u>248,602</u> 5.28%	<u>(78,336)</u> -1.73%	<u>326,938</u> 188.67%	<u>(139,850)</u> -2.90%	<u>388,452</u> -348.27%
Earnings Before Interest and Depreciation (EBIDA):	195,930 15.40%	127,096 10.61%	106,250 9.84%	(44,348) -3.82%	384,928 8.17%	96,149 2.12%	288,779 6.05%	54,132 1.12%	330,796 4.93%
<u>Debt Principal Coverage</u>									
Simple Cash Flow (Net Income Plus Depreciation)	195,718	127,329	106,435	(8,019)	421,463	90,356	331,107	42,030	379,433
Debt Principal	<u>28,950</u>	<u>28,950</u>	<u>28,950</u>	<u>28,948</u>	<u>115,798</u>	<u>115,798</u>	<u>-</u>	<u>115,798</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	<u>166,768</u>	<u>98,379</u>	<u>77,485</u>	<u>(36,967)</u>	<u>305,665</u>	<u>(25,442)</u>	<u>331,107</u>	<u>(73,768)</u>	<u>379,433</u>
Debt Principal Coverage Percentage	676.06%	439.82%	367.65%	-27.70%	363.96%	78.03%	285.94%	36.30%	327.67%
<u>Simple Asset Replacement Coverage</u>									
Debt Principal Coverage Surplus/Deficit (From Above)	166,768	98,379	77,485	(36,967)	305,665	(25,442)	331,107	(73,768)	379,433
Depreciation	<u>42,173</u>	<u>42,172</u>	<u>42,174</u>	<u>46,342</u>	<u>172,861</u>	<u>168,692</u>	<u>(4,169)</u>	<u>172,861</u>	<u>-</u>
Cash For/(Taken From) Asset Replacement	124,595	56,207	35,311	(83,309)	132,804	(194,134)	326,938	(246,629)	379,433

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L = 75.00%)	Variance To FY2020 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	166,768	98,379	77,485	(36,967)	305,665	(25,442)	331,107	(73,768)	379,433
CapEx, Accruals, and other Balance Sheet Changes	25,326	(54,049)	33,303	80,937	85,517	(145,599)	231,116	-	85,517
Increase in (Decrease in) Working Capital	192,094	44,330	110,788	43,970	391,182	(171,041)	562,223	(73,768)	464,950
Plus Beginning Total Working Capital	(933,334)	(741,240)	(696,910)	(586,122)	(933,334)	(762,293)	(171,041)	(933,334)	-
Equals Ending Total Working Capital:	(741,240)	(696,910)	(586,122)	(542,152)	(542,152)	(933,334)	391,182	(1,007,102)	464,950
Working Capital Detail:									
Repair Reserve (1% of PPE):	74,776	74,776	74,776	74,998	74,998				
Working Capital Designated for CapEx	822,380	735,040	730,854	730,854	730,854				
Undesignated Working Capital	(1,638,396)	(1,506,725)	(1,391,752)	(1,348,004)	(1,348,004)				
Total Working Capital:	(741,240)	(696,910)	(586,122)	(542,152)	(542,152)				
Days On Hand Annual Cash Outlays in Total Working Capital:									
	(60.94)	(57.59)	(53.10)	(39.98)	(44.38)				
Days On Hand Annual Cash Outlays in Total Working Capital Less Repair Reserve:									
	(73.18)	(69.89)	(66.58)	(50.97)	(56.58)				
Days On Hand Annual Cash Outlays in Undesignated Working Capital									
	(134.70)	(124.51)	(126.08)	(99.41)	(110.35)				
Working Capital Calculation:									
Current Assets	1,431,857	1,142,605	1,287,499	244,782	244,782				
Current Liabilities	(2,057,299)	(1,723,717)	(1,757,823)	(671,136)	(671,136)				
CPLTD	(115,798)	(115,798)	(115,798)	(115,798)	(115,798)				
Total Working Capital	(741,240)	(696,910)	(586,122)	(542,152)	(542,152)				

Project	FY2020 Appropriations	State				Construction In Progress 6/30/2018	Supplies Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Total Expenses	Mixed Project Expenses Reclassified
		Cash	Grant A/R	Loan A/R	A/R						
90847 - Expand Biosolids Area	\$ -	\$ 443,162.95	\$ -	\$ -	\$ -	\$ 40,166.98	\$ -	\$ 12,269.47	\$ 4,400.60	\$ 16,670.07	\$ -
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	\$ -	\$ 148,565.71				\$ 16,678.48	\$ 3,122.85	\$ -	\$ 645.48	\$ 3,768.33	\$ -
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	\$ 730,853.73	\$ -	\$ -	\$ -	\$ 58,547.79	\$ 3,122.85	\$ 89,919.47	\$ 6,446.10	\$ 99,488.42	\$ -

Project	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction In Progress <u>6/30/2019</u>	Total <u>Assets</u>	Accounts <u>Payable</u>	Retainage <u>Payable</u>	Total <u>Liabilities</u>	Working <u>Capital</u>
90847 - Expand Biosolids Area	\$ 16,670.07	\$ -	\$ 56,837.05	\$ 500,000.00	\$ -	\$ -	\$ -	\$ 443,162.95
90871 - Kimsham Landfill Drainage Compliance	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
90863 - Scrapyard Water Line	\$ -	\$ -	\$ -	\$ 889.94	\$ -	\$ -	\$ -	\$ 889.94
90864 - Transfer Station Scale	\$ 79,050.02	\$ (80,752.35)	\$ -	\$ 15,235.13	\$ -	\$ -	\$ -	\$ 15,235.13
90865 - Transfer Station Building	\$ 3,768.33	\$ -	\$ 20,446.81	\$ 169,012.52	\$ -	\$ -	\$ -	\$ 148,565.71
90899 - Scrap Yard Electrical	\$ -	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 8,000.00
90900 - Scrap Yard / Impound Fence	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 99,488.42	\$ (80,752.35)	\$ 77,283.86	\$ 808,137.59	\$ -	\$ -	\$ -	\$ 730,853.73



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	8,453.04	11,377.04	(2,848.04)	133	3,084.04
3101 - Totals		\$8,529.00	\$8,453.04	\$11,377.04	(\$2,848.04)	133%	\$3,084.04
Department 310 - State Revenue Totals		\$8,529.00	\$8,453.04	\$11,377.04	(\$2,848.04)	133%	\$3,084.04
Department 340 - Operating Revenue							
3431							
3431.000	Solid Waste Disposal-Curbside	3,946,416.00	319,958.55	3,974,164.95	(27,748.95)	101	3,777,572.03
3431 - Totals		\$3,946,416.00	\$319,958.55	\$3,974,164.95	(\$27,748.95)	101%	\$3,777,572.03
3432							
3432.000	Transfer Station Revenue	534,396.00	47,914.33	472,075.90	62,320.10	88	451,000.95
3432 - Totals		\$534,396.00	\$47,914.33	\$472,075.90	\$62,320.10	88%	\$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	1,622.61	79,858.04	25,909.96	76	115,529.92
3435.002	Dropoff Recycle Center	35,772.00	2,422.30	17,668.69	18,103.31	49	27,121.18
3435.003	Scrapyard Dropoff Revenue	134,448.00	8,703.13	95,705.36	38,742.64	71	119,168.22
3435 - Totals		\$275,988.00	\$12,748.04	\$193,232.09	\$82,755.91	70%	\$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	937.50	1,523.70	(1,523.70)	+++	2,042.50
3491 - Totals		\$0.00	\$937.50	\$1,523.70	(\$1,523.70)	+++	\$2,042.50
Department 340 - Operating Revenue Totals		\$4,807,300.00	\$381,558.42	\$4,691,496.64	\$115,803.36	98%	\$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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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 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	5,280.00	1,566.29	17,870.43	(12,590.43)	338	9,574.55
3610 - Totals		\$5,280.00	\$1,566.29	\$17,870.43	(\$12,590.43)	338%	\$9,574.55
3612							
3612.000	Change in FMV - Investmnt	.00	31,847.00	31,847.00	(31,847.00)	+++	3,763.00
3612 - Totals		\$0.00	\$31,847.00	\$31,847.00	(\$31,847.00)	+++	\$3,763.00
Department 360 - Uses of Prop & Investment Totals		\$9,480.00	\$33,413.29	\$53,917.43	(\$44,437.43)	569%	\$13,337.55
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	56.66	463.48	(463.48)	+++	(1,657.51)
3807 - Totals		\$0.00	\$56.66	\$463.48	(\$463.48)	+++	(\$1,657.51)
3820							
3820.000	Bad Debt Collected	.00	903.00	2,998.27	(2,998.27)	+++	1,460.51
3820 - Totals		\$0.00	\$903.00	\$2,998.27	(\$2,998.27)	+++	\$1,460.51
Department 380 - Miscellaneous Totals		\$0.00	\$959.66	\$3,461.75	(\$3,461.75)	+++	(\$197.00)
Department 390 - Cash Basis Receipts							
3950							
3950.000	Interfund Transfers In	.00	80,752.35	80,752.35	(80,752.35)	+++	59,110.06
3950 - Totals		\$0.00	\$80,752.35	\$80,752.35	(\$80,752.35)	+++	\$59,110.06
Department 390 - Cash Basis Receipts Totals		\$0.00	\$80,752.35	\$80,752.35	(\$80,752.35)	+++	\$59,110.06
Division 300 - Revenue Totals		\$4,825,309.00	\$505,136.76	\$4,841,005.21	(\$15,696.21)	100%	\$4,609,694.45
REVENUE TOTALS		\$4,825,309.00	\$505,136.76	\$4,841,005.21	(\$15,696.21)	100%	\$4,609,694.45
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5120							
5120.001	Annual Leave	.00	1,700.80	1,700.80	(1,700.80)	+++	4,022.89
5120.004	PERS	.00	211,098.00	211,098.00	(211,098.00)	+++	(27,088.00)
5120 - Totals		\$0.00	\$212,798.80	\$212,798.80	(\$212,798.80)	+++	(\$23,065.11)
5205							
5205.000	Insurance	2,910.00	334.32	3,833.41	(923.41)	132	2,686.23
5205 - Totals		\$2,910.00	\$334.32	\$3,833.41	(\$923.41)	132%	\$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	349.00	2,651.00	12	91.90
5206 - Totals		\$3,000.00	\$0.00	\$349.00	\$2,651.00	12%	\$91.90
5211							
5211.000	Data Processing Fees	18,016.00	1,501.33	18,015.96	.04	100	8,300.04
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	3,119.00
5211 - Totals		\$18,016.00	\$1,501.33	\$18,015.96	\$0.04	100%	\$11,419.04
5212							
5212.000	Contracted/Purchased Serv	1,087,397.00	236,748.87	1,293,614.38	(206,217.38)	119	1,061,351.22
5212 - Totals		\$1,087,397.00	\$236,748.87	\$1,293,614.38	(\$206,217.38)	119%	\$1,061,351.22
5214							
5214.000	Interdepartment Services	382,347.00	52,573.53	417,717.63	(35,370.63)	109	335,637.96
5214 - Totals		\$382,347.00	\$52,573.53	\$417,717.63	(\$35,370.63)	109%	\$335,637.96
5222							
5222.000	Postage	5,000.00	562.50	5,625.00	(625.00)	113	6,750.00
5222 - Totals		\$5,000.00	\$562.50	\$5,625.00	(\$625.00)	113%	\$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	494.40	494.40	1,005.60	33	.00
5226 - Totals		\$1,500.00	\$494.40	\$494.40	\$1,005.60	33%	\$0.00
5230							
5230.000	Bad Debts	20,000.00	5,720.20	10,618.02	9,381.98	53	2,488.01
5230 - Totals		\$20,000.00	\$5,720.20	\$10,618.02	\$9,381.98	53%	\$2,488.01
5231							
5231.000	Credit Card Expense	60,000.00	3,430.44	38,007.10	21,992.90	63	39,525.30
5231 - Totals		\$60,000.00	\$3,430.44	\$38,007.10	\$21,992.90	63%	\$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	(1,141.00)	(1,141.00)	1,141.00	+++	(2,515.00)
5400 - Totals		\$0.00	(\$1,141.00)	(\$1,141.00)	\$1,141.00	+++	(\$2,515.00)
Department 601 - Administration Totals		\$1,583,470.00	\$513,023.39	\$2,000,200.70	(\$416,730.70)	126%	\$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	706.79	9,312.31	(9,312.31)	+++	7,374.66
5203 - Totals		\$0.00	\$706.79	\$9,312.31	(\$9,312.31)	+++	\$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	.00	3,734.89	11,265.11	25	11,321.97
5208 - Totals		\$15,000.00	\$0.00	\$3,734.89	\$11,265.11	25%	\$11,321.97
5212							
5212.000	Contracted/Purchased Serv	2,080,000.00	209,825.43	1,449,836.72	630,163.28	70	1,883,785.86
5212 - Totals		\$2,080,000.00	\$209,825.43	\$1,449,836.72	\$630,163.28	70%	\$1,883,785.86
5214							
5214.000	Interdepartment Services	.00	.00	971.27	(971.27)	+++	1,672.49
5214 - Totals		\$0.00	\$0.00	\$971.27	(\$971.27)	+++	\$1,672.49
Department 620 - Transfer Station Totals		\$2,095,000.00	\$210,532.22	\$1,465,060.23	\$629,939.77	70%	\$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	174.32	2,036.78	(2,036.78)	+++	3,445.76
5208 - Totals		\$0.00	\$174.32	\$2,036.78	(\$2,036.78)	+++	\$3,445.76
5212							
5212.000	Contracted/Purchased Serv	103,000.00	348.82	2,328.37	100,671.63	2	32,151.57
5212 - Totals		\$103,000.00	\$348.82	\$2,328.37	\$100,671.63	2%	\$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	28,998.43	326,021.03	(11,521.03)	104	389,689.20
5221 - Totals		\$314,500.00	\$28,998.43	\$326,021.03	(\$11,521.03)	104%	\$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	(31,071.00)	(27,576.00)	32,576.00	(552)	(7,466.00)
5290 - Totals		\$5,000.00	(\$31,071.00)	(\$27,576.00)	\$32,576.00	(552%)	(\$7,466.00)
Department 621 - Landfill Totals		\$493,295.00	(\$1,549.43)	\$316,216.04	\$177,078.96	64%	\$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	15,888.64	109,753.77	37,825.59	74	117,157.69
5110.002	Holidays	.00	558.96	5,550.10	(5,550.10)	+++	5,556.66
5110.003	Sick Leave	.00	250.14	6,414.66	(6,414.66)	+++	5,832.27
5110.004	Overtime	.00	.00	1,202.83	(1,202.83)	+++	4,525.89
5110 - Totals		\$147,579.36	\$16,697.74	\$122,921.36	\$24,658.00	83%	\$133,072.51
5120							
5120.001	Annual Leave	.00	1,063.94	6,592.82	(6,592.82)	+++	5,562.78
5120.002	SBS	9,046.61	1,088.78	7,939.17	1,107.44	88	8,498.21
5120.003	Medicare	2,139.89	257.55	1,877.95	261.94	88	2,010.20
5120.004	PERS	32,467.31	9,667.60	37,176.90	(4,709.59)	115	38,652.53
5120.005	Health Insurance	27,281.04	.00	18,445.20	8,835.84	68	30,819.75
5120.006	Life Insurance	42.48	3.03	33.84	8.64	80	38.17
5120.007	Workmen's Compensation	9,725.44	1,369.43	9,774.30	(48.86)	101	9,084.72
5120 - Totals		\$80,702.77	\$13,450.33	\$81,840.18	(\$1,137.41)	101%	\$94,666.36
5201							
5201.000	Training and Travel	2,000.00	.00	999.07	1,000.93	50	1,230.91
5201 - Totals		\$2,000.00	\$0.00	\$999.07	\$1,000.93	50%	\$1,230.91
5202							
5202.000	Uniforms	2,000.00	554.33	1,313.95	686.05	66	543.39
5202 - Totals		\$2,000.00	\$554.33	\$1,313.95	\$686.05	66%	\$543.39
5203							
5203.001	Electric	23,000.00	5,603.66	24,837.77	(1,837.77)	108	21,627.64
5203 - Totals		\$23,000.00	\$5,603.66	\$24,837.77	(\$1,837.77)	108%	\$21,627.64
5204							
5204.000	Telephone	1,932.00	329.15	1,990.80	(58.80)	103	1,950.57
5204 - Totals		\$1,932.00	\$329.15	\$1,990.80	(\$58.80)	103%	\$1,950.57
5206							
5206.000	Supplies	8,800.00	228.22	8,365.81	434.19	95	23,799.23
5206 - Totals		\$8,800.00	\$228.22	\$8,365.81	\$434.19	95%	\$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 Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 622 - Scrap Yard							
5208							
5208.000	Bldg Repair & Maint	.00	.00	2,120.92	(2,120.92)	+++	15,143.90
5208 - Totals		\$0.00	\$0.00	\$2,120.92	(\$2,120.92)	+++	\$15,143.90
5212							
5212.000	Contracted/Purchased Serv	206,000.00	25,885.78	165,183.36	40,816.64	80	191,121.38
5212 - Totals		\$206,000.00	\$25,885.78	\$165,183.36	\$40,816.64	80%	\$191,121.38
5214							
5214.000	Interdepartment Services	.00	1,932.01	12,371.87	(12,371.87)	+++	5,387.69
5214 - Totals		\$0.00	\$1,932.01	\$12,371.87	(\$12,371.87)	+++	\$5,387.69
5221							
5221.000	Transportation/Vehicles	.00	674.69	5,521.86	(5,521.86)	+++	9,669.81
5221 - Totals		\$0.00	\$674.69	\$5,521.86	(\$5,521.86)	+++	\$9,669.81
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	275.68	2,724.32	9	5,407.93
5223 - Totals		\$3,000.00	\$0.00	\$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	735.00	(735.00)	+++	486.50
5290 - Totals		\$0.00	\$0.00	\$735.00	(\$735.00)	+++	\$486.50
Department 622 - Scrap Yard Totals		\$510,014.13	\$65,355.91	\$459,132.63	\$50,881.50	90%	\$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	894.88	13,799.51	(13,799.51)	+++	5,275.44
5203 - Totals		\$0.00	\$894.88	\$13,799.51	(\$13,799.51)	+++	\$5,275.44



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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	1,691.68	62,476.09	14,773.91	81	64,164.33
	5212 - Totals	\$77,250.00	\$1,691.68	\$62,476.09	\$14,773.91	81%	\$64,164.33
5214							
5214.000	Interdepartment Services	.00	2,873.05	8,721.22	(8,721.22)	+++	8,058.38
	5214 - Totals	\$0.00	\$2,873.05	\$8,721.22	(\$8,721.22)	+++	\$8,058.38
	Department 623 - Dropoff Recycle Center Totals	\$84,117.99	\$5,459.61	\$84,996.82	(\$878.83)	101%	\$77,708.15
	Division 600 - Operations Totals	\$4,765,897.12	\$792,821.70	\$4,325,606.42	\$440,290.70	91%	\$4,441,098.34
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	87,033.00	8,853.68	89,989.46	(2,956.46)	103	88,511.70
	6201 - Totals	\$87,033.00	\$8,853.68	\$89,989.46	(\$2,956.46)	103%	\$88,511.70
6202							
6202.000	Depreciation-Plants	6,686.00	3,248.92	9,377.90	(2,691.90)	140	6,686.16
	6202 - Totals	\$6,686.00	\$3,248.92	\$9,377.90	(\$2,691.90)	140%	\$6,686.16
6205							
6205.000	Depreciation-Buildings	68,447.00	5,703.92	68,447.04	(.04)	100	68,447.04
	6205 - Totals	\$68,447.00	\$5,703.92	\$68,447.04	(\$0.04)	100%	\$68,447.04
6206							
6206.000	Depreciation-Machinery	19,714.00	420.58	5,046.96	14,667.04	26	5,046.95
	6206 - Totals	\$19,714.00	\$420.58	\$5,046.96	\$14,667.04	26%	\$5,046.95
	Division 640 - Depreciation/Amortization Totals	\$181,880.00	\$18,227.10	\$172,861.36	\$9,018.64	95%	\$168,691.85
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	17,370.00	17,370.49	17,382.09	(12.09)	100	19,131.42
	5295 - Totals	\$17,370.00	\$17,370.49	\$17,382.09	(\$12.09)	100%	\$19,131.42



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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	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	\$17,370.49	\$17,382.09	\$115,785.91	13%	\$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	\$828,419.29	\$4,538,849.87	\$565,095.25	89%	\$5,053,921.61
Fund	230 - Solid Waste Fund Totals						
	REVENUE TOTALS	4,825,309.00	505,136.76	4,841,005.21	(15,696.21)	100%	4,609,694.45
	EXPENSE TOTALS	5,103,945.12	828,419.29	4,538,849.87	565,095.25	89%	5,053,921.61
Fund	230 - Solid Waste Fund Net Gain (Loss)	(\$278,636.12)	(\$323,282.53)	\$302,155.34	\$580,791.46	(108%)	(\$444,227.16)
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	4,825,309.00	505,136.76	4,841,005.21	(15,696.21)	100%	4,609,694.45
	EXPENSE TOTALS	5,103,945.12	828,419.29	4,538,849.87	565,095.25	89%	5,053,921.61
Fund Type	Enterprise Funds Net Gain (Loss)	(\$278,636.12)	(\$323,282.53)	\$302,155.34	\$580,791.46	(108%)	(\$444,227.16)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	4,825,309.00	505,136.76	4,841,005.21	(15,696.21)	100%	4,609,694.45
	EXPENSE TOTALS	5,103,945.12	828,419.29	4,538,849.87	565,095.25	89%	5,053,921.61
Fund Category	Proprietary Funds Net Gain (Loss)	(\$278,636.12)	(\$323,282.53)	\$302,155.34	\$580,791.46	(108%)	(\$444,227.16)
	Grand Totals						
	REVENUE TOTALS	4,825,309.00	505,136.76	4,841,005.21	(15,696.21)	100%	4,609,694.45
	EXPENSE TOTALS	5,103,945.12	828,419.29	4,538,849.87	565,095.25	89%	5,053,921.61
	Grand Total Net Gain (Loss)	(\$278,636.12)	(\$323,282.53)	\$302,155.34	\$580,791.46	(108%)	(\$444,227.16)



Balance Sheet

Through 06/30/20

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	33,536.00	1,689.00	31,847.00	1,885.55
1027 - Totals		\$33,536.00	\$1,689.00	\$31,847.00	1,885.55%
1030					
1030.100	Investment-Central Trea.	(759,743.62)	(50,112.07)	(709,631.55)	(1,416.09)
1030 - Totals		(\$759,743.62)	(\$50,112.07)	(\$709,631.55)	(1,416.09%)
1050					
1050.000	Accts Rec.-Misc Billing	6,674.56	4,400.80	2,273.76	51.67
1050.010	Accts Rec.-Utility Billing	231,832.33	220,391.87	11,440.46	5.19
1050.050	Accts Rec.-Collections	79,277.73	39,597.77	39,679.96	100.21
1050.900	Allowance - Doubtful Acct	(79,277.73)	(39,597.77)	(39,679.96)	(100.21)
1050 - Totals		\$238,506.89	\$224,792.67	\$13,714.22	6.10%
1420					
1420.000	Net OPEB Asset	1,629.00	.00	1,629.00	+++
1420 - Totals		\$1,629.00	\$0.00	\$1,629.00	+++
1425					
1425.000	Deferred Outflow OPEB	18,328.00	11,718.00	6,610.00	56.41
1425 - Totals		\$18,328.00	\$11,718.00	\$6,610.00	56.41%
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	532,540.57	451,788.22	80,752.35	17.87
1520 - Totals		\$532,540.57	\$451,788.22	\$80,752.35	17.87%
1540					
1540.000	Buildings	1,455,696.37	1,455,696.37	.00	.00
1540 - Totals		\$1,455,696.37	\$1,455,696.37	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	859,065.68	859,065.68	.00	.00
1550 - Totals		\$859,065.68	\$859,065.68	\$0.00	0.00%
1585					
1585.000	Intangible Accounts	37,898.68	37,898.68	.00	.00
1585 - Totals		\$37,898.68	\$37,898.68	\$0.00	0.00%



Balance Sheet

Through 06/30/20

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					
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		(939,124.76)	(849,135.30)	(89,989.46)	(10.60)
1610 - Totals			(\$939,124.76)	(\$849,135.30)	(\$89,989.46)	(10.60%)
1620						
1620.000	Accumulated Depr Ut Plant		(36,122.54)	(26,744.64)	(9,377.90)	(35.06)
1620 - Totals			(\$36,122.54)	(\$26,744.64)	(\$9,377.90)	(35.06%)
1640						
1640.000	Accumulated Depr Building		(1,218,047.19)	(1,149,600.15)	(68,447.04)	(5.95)
1640 - Totals			(\$1,218,047.19)	(\$1,149,600.15)	(\$68,447.04)	(5.95%)
1650						
1650.000	Accumulated Depr Equipmnt		(836,354.57)	(831,307.61)	(5,046.96)	(.61)
1650 - Totals			(\$836,354.57)	(\$831,307.61)	(\$5,046.96)	(0.61%)
1825						
1825.000	Deferred Outflow Pension		36,727.00	3,386.00	33,341.00	984.67
1825 - Totals			\$36,727.00	\$3,386.00	\$33,341.00	984.67%
ASSETS TOTALS			\$4,344,105.16	\$5,058,704.50	(\$714,599.34)	(14.13%)
	LIABILITIES AND FUND EQUITY					
	LIABILITIES					
2020						
2020.000	Accounts Payable		256,790.99	263,281.95	(6,490.96)	(2.47)
2020 - Totals			\$256,790.99	\$263,281.95	(\$6,490.96)	(2.47%)
2025						
2025.000	Interfund Payable		403,974.96	1,526,433.96	(1,122,459.00)	(73.53)
2025 - Totals			\$403,974.96	\$1,526,433.96	(\$1,122,459.00)	(73.53%)
2060						
2060.000	Compensated Absences Pay.		5,723.69	4,022.89	1,700.80	42.28
2060 - Totals			\$5,723.69	\$4,022.89	\$1,700.80	42.28%
2100						
2100.006	Deposits - Garbage		4,646.34	7,509.16	(2,862.82)	(38.12)
2100 - Totals			\$4,646.34	\$7,509.16	(\$2,862.82)	(38.12%)
2450						
2450.300	Deferred Inflow OPEB		9,115.00	(1,824.00)	10,939.00	599.73



Balance Sheet

Through 06/30/20

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					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2450.900	Net OPEB Liability	7,186.00	11,027.00	(3,841.00)	(34.83)
2450 - Totals		\$16,301.00	\$9,203.00	\$7,098.00	77.13%
2500					
2500.500	Notes Payable-State	1,042,178.00	1,157,975.55	(115,797.55)	(10.00)
2500.900	Net Pension Liability	210,960.00	6,500.00	204,460.00	3,145.54
2500 - Totals		\$1,253,138.00	\$1,164,475.55	\$88,662.45	7.61%
2600					
2600.000	Accrued Postclosure Costs	725,118.03	756,189.03	(31,071.00)	(4.11)
2600 - Totals		\$725,118.03	\$756,189.03	(\$31,071.00)	(4.11%)
2700					
2700.000	Deferred Revenue	11,381.85	.00	11,381.85	+++
2700.300	Deferred Inflow Pension	12,324.00	(24,962.00)	37,286.00	149.37
2700 - Totals		\$23,705.85	(\$24,962.00)	\$48,667.85	194.97%
LIABILITIES TOTALS		\$2,689,398.86	\$3,706,153.54	(\$1,016,754.68)	(27.43%)
FUND EQUITY					
2800					
2800.002	Contributed Cap.-State	5,559,845.45	5,559,845.45	.00	.00
2800.003	Contributed Cap.-Local	37,500.00	37,500.00	.00	.00
2800 - Totals		\$5,597,345.45	\$5,597,345.45	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	7,403.00	7,403.00	.00	.00
2900 - Totals		\$7,403.00	\$7,403.00	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	(771,715.02)	(771,715.02)	.00	.00
2910 - Totals		(\$771,715.02)	(\$771,715.02)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(3,170,924.13)	(3,473,079.47)	302,155.34	8.70
2920 - Totals		(\$3,170,924.13)	(\$3,473,079.47)	\$302,155.34	8.70%
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		\$1,654,706.30	\$1,352,550.96	\$302,155.34	22.34%
Prior Year Fund Equity Adjustment		.00			



Balance Sheet

Through 06/30/20

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 Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$1,654,706.30	\$1,352,550.96	\$302,155.34	22.34%
	LIABILITIES AND FUND EQUITY TOTALS	\$4,344,105.16	\$5,058,704.50	(\$714,599.34)	(14.13%)
Fund	230 - Solid Waste Fund Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Enterprise Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	.00	3,122.85	(3,122.85)	+++	11,535.58
	5206 - Totals	\$0.00	\$0.00	\$3,122.85	(\$3,122.85)	+++	\$11,535.58
5212							
5212.000	Contracted/Purchased Serv	145,930.36	.00	89,919.47	56,010.89	62	65,247.98
	5212 - Totals	\$145,930.36	\$0.00	\$89,919.47	\$56,010.89	62%	\$65,247.98
5214							
5214.000	Interdepartment Services	.00	.00	6,446.10	(6,446.10)	+++	20,362.16
	5214 - Totals	\$0.00	\$0.00	\$6,446.10	(\$6,446.10)	+++	\$20,362.16
	Department 630 - Operations Totals	\$145,930.36	\$0.00	\$99,488.42	\$46,441.94	68%	\$97,145.72
	Department 670 - Fixed Assets						
7150							
7150.000	Capitalized Cont/Services	.00	(99,488.42)	(99,488.42)	99,488.42	+++	(97,145.72)
	7150 - Totals	\$0.00	(\$99,488.42)	(\$99,488.42)	\$99,488.42	+++	(\$97,145.72)
	Department 670 - Fixed Assets Totals	\$0.00	(\$99,488.42)	(\$99,488.42)	\$99,488.42	+++	(\$97,145.72)
	Department 680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	.00	80,752.35	80,752.35	(80,752.35)	+++	59,110.06
	7200 - Totals	\$0.00	\$80,752.35	\$80,752.35	(\$80,752.35)	+++	\$59,110.06
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$80,752.35	\$80,752.35	(\$80,752.35)	+++	\$59,110.06
	Division 600 - Operations Totals	\$145,930.36	(\$18,736.07)	\$80,752.35	\$65,178.01	55%	\$59,110.06
	EXPENSE TOTALS	\$145,930.36	(\$18,736.07)	\$80,752.35	\$65,178.01	55%	\$59,110.06
	Fund 740 - Capital Project-Solid Wst Totals						



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	(18,736.07)	80,752.35	65,178.01	55%	59,110.06
Fund	740 - Capital Project-Solid Wst Net Gain (Loss)	(\$122,930.36)	\$18,736.07	(\$57,752.35)	\$65,178.01	47%	\$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	(18,736.07)	80,752.35	65,178.01	55%	59,110.06
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$122,930.36)	\$18,736.07	(\$57,752.35)	\$65,178.01	47%	\$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	(18,736.07)	80,752.35	65,178.01	55%	59,110.06
Fund Category	Proprietary Funds Net Gain (Loss)	(\$122,930.36)	\$18,736.07	(\$57,752.35)	\$65,178.01	47%	\$365,889.94
	Grand Totals						
	REVENUE TOTALS	23,000.00	.00	23,000.00	.00	100%	425,000.00
	EXPENSE TOTALS	145,930.36	(18,736.07)	80,752.35	65,178.01	55%	59,110.06
	Grand Total Net Gain (Loss)	(\$122,930.36)	\$18,736.07	(\$57,752.35)	\$65,178.01	47%	\$365,889.94



Balance Sheet

Through 06/30/20

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	77,283.86	58,547.79	18,736.07	32.00
	1590 - Totals	\$77,283.86	\$58,547.79	\$18,736.07	32.00%
	ASSETS TOTALS	\$808,137.59	\$870,667.83	(\$62,530.24)	(7.18%)
	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	36,422.57	94,174.92	(57,752.35)	(61.32)
	2920 - Totals	\$36,422.57	\$94,174.92	(\$57,752.35)	(61.32%)
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	\$808,137.59	\$865,889.94	(\$57,752.35)	(6.67%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$808,137.59	\$865,889.94	(\$57,752.35)	(6.67%)
	LIABILITIES AND FUND EQUITY TOTALS	\$808,137.59	\$870,667.83	(\$62,530.24)	(7.18%)
Fund	740 - Capital Project-Solid Wst Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Capital Projects Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++



Harbor System
Financial Analysis
As Of, And For the Fiscal Year Ending, June 30, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	2,416,390	 Decreased	 Did Not Meet 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)	148,467	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)	328,788	 Decreased	 Did Not Meet 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)	3,822,822	 Increased	 Did Not Meet 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>))	4,795,804	 More Than Prior Year – Skewed by Grant Revenue	 Did Not Meet Plan	Asset replacement is adequate ; however, ability to finance replacement of large infrastructure assets depends on future moorage increases
Total Working Capital (What total resources are available in the fund)	8,258,448	 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)	4,096,410	 Decreased – Working Capital Spent on New Dock	 Met Plan	Capital project funding adequately addresses current infrastructure needs

Undesignated Working Capital (How much of the fund's resources are available?)	3,745,079	 Decreased 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)	1,023.44	 Less 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?)	545.74	 Less Than Last Year	 Met Plan	Watch Trend 

The financial performance of the Harbor Fund did not meet the annual financial plan. Likewise, performance declined from FY2019. Those metrics which did increase, net income and asset replacement, were skewed by grant proceeds for the Crescent Harbor Replacement Project.

Revenue was (\$309.0K), or (11.3%), under plan. This was due to several factors, with a shortfall in temporary moorage of (\$162.3K) being the predominant one. EBID was (\$171.6K), or (34.3%) under plan, again primarily due to a revenue shortfall. Operating expenses were less than plan, however, partially offsetting the revenue shortfall. Operating expenses were \$148.5K less, or 4.1%, less than plan, a positive variance. During the year, total working capital declined by (\$8,526.8K) to \$8,258.4K, due to the expenditure of bonding proceeds on the Crescent Harbor Reconstruction project.

Two unusual aspects of financial performance have skewed results in FY2020 and need to be considered. First, raw fish tax proceeds were (\$567K) below FY2019, and, (\$618.1K) below FY2020 plan. The decrease in raw fish tax proceeds was partially offset by a \$129.1K mark to market adjustment, recognizing as required by accounting rules, an unrealized gain on investment holdings.

A change in accounting principle required by governmental accounting rules resulted on a non-recurring interest expense of \$115,700 in FY2020. Prior accounting guidelines required interest expense incurred on debt-financed long-term construction be capitalized; new guidelines require such interest to be expensed when incurred.

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.

In addition, the significant decline in raw fish tax proceeds is very problematic. Long-term financial modeling has been built around an assumption of the receipt of \$1,000,000 annually in raw fish tax proceeds. If tax proceeds do not rebound to previous levels, further pressure will be placed on the Fund, increasing the necessity to have a hard discussion about what the sustainable level of infrastructure for the Fund should be.

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 -100.00%)	Variance To FY2019 Plan
Revenue:									
Permanent Moorage	609,935	475,296	449,037	486,021	2,020,289	1,953,503	66,786	2,097,581	(77,292)
Transient Moorage	215,197	37,752	8,251	36,248	297,448	454,299	(156,851)	459,699	(162,251)
Lightering Fees	-	-	-	-	-	-	-	2,520	(2,520)
Other Operating Revenue	56,179	21,431	21,043	-	98,653	209,253	(110,600)	165,568	(66,915)
Total Revenue:	881,311	534,479	478,331	522,269	2,416,390	2,617,055	(200,665)	2,725,368	(308,978)
Cost of Sales:									
Operations	367,349	382,923	346,460	377,900	1,474,632	1,489,996	15,364	1,472,170	(2,462)
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	343,942	343,943	343,942	351,503	1,383,330	1,375,768	(7,562)	1,372,224	11,106
Total Cost of Sales:	711,291	726,866	690,402	729,403	2,857,962	2,865,764	7,802	2,844,394	8,644
Gross Margin:	170,020	(192,387)	(212,071)	(207,134)	(441,572)	(248,709)	(192,863)	(119,026)	(322,546)
	19.29%	-36.00%	-44.34%	-39.66%	-18.27%	-9.50%	-8.77%	-4.37%	-4.40%
Selling and Administrative Expenses	153,376	149,603	166,787	143,204	612,970	523,747	(89,223)	752,793	139,823
Earnings (Loss) Before Interest (EBI):	16,644	(341,990)	(378,858)	(350,338)	(1,054,542)	(772,456)	(282,086)	(871,819)	(182,723)
	1.89%	-63.99%	-79.20%		-43.64%	-29.52%	-14.12%	-31.99%	17.86%
Non-operating Revenue and Expense:									
Raw Fish Tax	326,375	326,375	326,375	(357,369)	621,756	1,188,722	(566,966)	1,305,500	(683,744)
Other Non-Operating Revenue/(Expense):	60,675	47,869	55,948	355,872	520,364	349,930	170,434	204,750	315,614
Grant Revenue	-	500,000	3,642,581	77,637	4,220,218	64,947	4,155,271	4,220,218	-
Bond Fund Interest Revenue:	43,784	45,314	7,335	8,069	104,502	87,673	16,829	124,000	(19,498)
Interest Expense Bonds:	(133,725)	(133,725)	(133,725)	(181,497)	(582,672)	(219,621)	(363,051)	(534,901)	(47,771)
Interest Expense Loans:	(1,701)	(1,701)	(1,701)	(1,701)	(6,804)	(7,484)	681	(6,802)	(2)
Total Non-operating Revenue & Expense:	295,408	784,132	3,896,813	(98,989)	4,877,364	1,464,167	3,413,197	5,312,765	(435,401)
Net Income:	312,052	442,142	3,517,955	(449,327)	3,822,822	691,711	3,131,111	4,440,946	(618,124)
	35.41%	82.72%	735.46%	-86.03%	158.20%	26.43%	-1560.37%	162.95%	200.05%
Earnings Before Interest and Depreciation (EBIDA):	360,586	1,953	(34,916)	1,165	328,788	603,312	(274,524)	500,405	(171,617)
	40.91%	0.37%	-7.30%	0.22%	13.61%	23.05%	-9.45%	18.36%	-27.81%
Bond Covenant Ratio	3.35	1.78	1.50	0.03	1.59	3.43	(1.84)	2.26	(0.67)
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	655,994	786,085	3,861,897	(97,824)	5,206,152	2,067,479	3,138,673	5,813,170	(607,018)
Debt Principal	102,587	102,587	102,587	102,587	410,348	430,349	20,001	410,348	-
Debt Principal Coverage Surplus/Deficit	553,407	683,498	3,759,310	(200,411)	4,795,804	1,637,130	3,158,674	5,402,822	(607,018)
Debt Principal Coverage Percentage	639.45%	766.26%	3764.51%	-95.36%	1268.72%	480.42%	788.30%	1416.64%	-147.93%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	553,407	683,498	3,759,310	(200,411)	4,795,804	1,637,130	3,158,674	5,402,822	(607,018)
Depreciation	343,942	343,943	343,942	351,503	1,383,330	1,375,768	(7,562)	1,383,330	-
Cash Accumulated For/(Taken From) Asset Replacement	209,465	339,555	3,415,368	(551,914)	3,412,474	261,362	3,151,112	4,019,492	(607,018)

Working Capital**Cash Flow:**

Net Income Plus Depreciation Less Principal
CapEx, Accruals, and other Balance Sheet Changes
Increase in (Decrease in) Working Capital

Plus Beginning Total Working Capital

Equals Ending Total Working Capital:

Working Capital Detail:

Repair Reserve (1% of PPE):

Working Capital Designated for CapEx

Working Capital Designated for Baranof Warm Springs Dock

Undesignated Working Capital

Total Working Capital:

Days On Hand Annual Cash Outlays in:

Total Working Capital:

Total Working Capital Less Repair Reserve:

Undesignated Working Capital

Working Capital Calculation:

Current Assets
Accrued Raw Fish Tax Receivable
Current Liabilities
CPLTD

Total Working Capital

Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2019 Plan (S/L -100.00%)	Variance To FY2019 Plan
553,407	683,498	3,759,310	(200,411)	4,795,804	1,637,130	3,158,674	5,402,822	(607,018)
334,680	(3,548,215)	(8,032,620)	(2,076,410)	(13,322,565)	7,228,091	(20,550,656)	(13,322,565)	-
888,087	(2,864,717)	(4,273,310)	(2,276,821)	(8,526,761)	8,865,221	(17,391,982)	(7,919,743)	(607,018)
16,785,209	17,673,296	14,808,579	10,535,269	16,785,209	7,919,988	8,865,221	16,785,209	-
17,673,296	14,808,579	10,535,269	8,258,448	8,258,448	16,785,209	(8,526,761)	8,865,466	(607,018)
386,526	386,526	386,526	391,916	391,916				
11,922,451	9,638,748	5,509,583	4,096,410	4,096,410				
24,202	24,382	24,382	25,072	25,072				
5,340,117	4,758,923	4,614,778	3,745,049	3,745,049				
17,673,296	14,808,579	10,535,269	8,258,448	8,258,448				
2,580.25	2,121.94	1,556.74	1,204.98	1,203.44				
2,523.82	2,066.56	1,499.63	1,147.79	1,146.33				
779.64	681.91	681.90	546.43	545.74				
17,913,328	15,105,322	10,628,351	9,596,615	9,596,615				
326,375	652,750	979,125	-	-				
(156,059)	(539,145)	(661,859)	(982,819)	(982,819)				
(410,348)	(410,348)	(410,348)	(355,348)	(355,348)				
17,673,296	14,808,579	10,535,269	8,258,448	8,258,448				

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 - Seaplane 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	\$ -	\$ -	\$ 1,656,391.52	\$ (1,081,864.14)	\$ -	\$ -	\$ -	\$ 316,240.77	\$ -	\$ 12,959,040.44	\$ 101,277.89	\$ 130.25	\$ (115,735.33)	\$ 12,944,713.25
90850 - O'Connell Lightering Facility Repair	\$ -	\$ -	\$ -	\$ 16,158.07	\$ -	\$ -	\$ -	\$ 553,841.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90879 - Seaplane Base Project	\$ -	\$ 56,176.00	\$ -	\$ 82,706.53	\$ 77,636.60	\$ -	\$ -	\$ -	\$ -	\$ 175,553.24	\$ 18,256.22	\$ -	\$ -	\$ 193,809.46
90901 - MSC Bulkhead Pile Repair	\$ -	\$ 70,000.00	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90902 - Crescent Harbor High-Load Dock & Net Shed Condition Assessment	\$ -	\$ 75,000.00	\$ -	\$ 1,587.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,214.00	\$ 4,198.56	\$ -	\$ -	\$ 73,412.56
90903 - Thomsen Harbor Anode Replacement	\$ -	\$ 203,000.00	\$ -	\$ 182,164.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,030.00	\$ 3,805.21	\$ -	\$ -	\$ 20,835.21
90906 - Harbor Security Cameras	\$ -	\$ 20,000.00	\$ -	\$ 3,060.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,940.00	\$ -	\$ -	\$ -	\$ 16,940.00
No Project/Miscoding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ 2,053,948.00	\$ 1,656,391.52	\$ 1,245,117.39	\$ 77,636.60	\$ -	\$ -	\$ 872,196.44	\$ -	\$ 13,237,777.68	\$ 127,537.88	\$ 130.25	\$ (115,735.33)	\$ 13,249,710.48

Project	Mixed Project Expenses Reclassified	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
80242 - Seplane Base Planning Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90741 - Baranoff Warm Springs Dock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90751 - Crescent Harbor Water Line Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90757 - Transient Float	\$ -	\$ -	\$ 1,189.00	\$ -	\$ 262,457.44	\$ -	\$ -	\$ -	\$ 262,457.44
90768 - Eliason 5/6 Float replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90798 - Eliason Electrical Upgrades	\$ -	\$ -	\$ 768.66	\$ -	\$ 1,644,003.34	\$ -	\$ -	\$ -	\$ 1,644,003.34
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	\$ -	\$ -	\$ -	\$ 49,843.92
90849 - Crescent Harbor Phase 1 Design	\$ -	\$ 12,944,713.25	\$ -	\$ 13,260,954.02	\$ 13,835,481.40	\$ -	\$ 539,127.40	\$ 539,127.40	\$ 35,399.98
90850 - O'Connell Lightering Facility Repair	\$ -	\$ -	\$ 553,841.93	\$ -	\$ 16,158.07	\$ -	\$ -	\$ -	\$ 16,158.07
90879 - Seaplane Base Project	\$ -	\$ 193,809.46	\$ -	\$ 193,809.46	\$ 354,152.59	\$ -	\$ -	\$ -	\$ 160,343.13
90901 - MSC Bulkhead Pile Repair	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ 70,000.00
90902 - Crescent Harbor High-Load Dock & Net Shed Condition Assessment	\$ -	\$ 73,412.56	\$ -	\$ 73,412.56	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 1,587.44
90903 - Thomsen Harbor Anode Replacement	\$ -	\$ 20,835.21	\$ -	\$ 20,835.21	\$ 203,000.00	\$ -	\$ -	\$ -	\$ 182,164.79
90906 - Harbor Security Cameras	\$ -	\$ 16,940.00	\$ -	\$ 16,940.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 3,060.00
No Project/Miscoding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ 13,249,710.48	\$ 555,799.59	\$ 13,566,107.33	\$ 16,545,252.84	\$ -	\$ 539,127.40	\$ 539,127.40	\$ 2,440,018.11



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	621,756.11	621,756.11	683,743.89	48	1,188,721.95
3101.017	PERS Relief	19,068.00	21,446.03	43,132.03	(24,064.03)	226	11,006.49
3101 - Totals		\$1,324,568.00	\$643,202.14	\$664,888.14	\$659,679.86	50%	\$1,199,728.44
Department 310 - State Revenue Totals		\$1,324,568.00	\$643,202.14	\$664,888.14	\$659,679.86	50%	\$1,199,728.44
Department 340 - Operating Revenue							
3441							
3441.000	Moorage-Permanent	2,097,581.00	10,365.93	2,020,288.61	77,292.39	96	1,953,502.74
3441 - Totals		\$2,097,581.00	\$10,365.93	\$2,020,288.61	\$77,292.39	96%	\$1,953,502.74
3442							
3442.000	Moorage-Transient	459,699.00	21,658.42	297,447.70	162,251.30	65	454,298.83
3442 - Totals		\$459,699.00	\$21,658.42	\$297,447.70	\$162,251.30	65%	\$454,298.83
3444							
3444.000	Airplane Float Fees	2,520.00	150.00	150.00	2,370.00	6	1,197.43
3444 - Totals		\$2,520.00	\$150.00	\$150.00	\$2,370.00	6%	\$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	779.10	2,444.48	7,055.52	26	2,802.25
3446 - Totals		\$9,500.00	\$779.10	\$2,444.48	\$7,055.52	26%	\$2,802.25
3448							
3448.000	Baranof Warm Springs	15,000.00	660.00	7,843.00	7,157.00	52	11,330.25
3448 - Totals		\$15,000.00	\$660.00	\$7,843.00	\$7,157.00	52%	\$11,330.25
3491							
3491.000	Jobbing-Labor	1,000.00	1,235.57	4,840.74	(3,840.74)	484	2,738.47
3491 - Totals		\$1,000.00	\$1,235.57	\$4,840.74	(\$3,840.74)	484%	\$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 06/30/20

Detail Listing

Include Rollup 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	731.00	(231.00)	146	213.40
	3493 - Totals	\$500.00	\$0.00	\$731.00	(\$231.00)	146%	\$213.40
	Department 340 - Operating Revenue Totals	\$2,598,800.00	\$34,849.02	\$2,333,745.53	\$265,054.47	90%	\$2,426,116.66
Department 350 - Non-Operating Revenue							
3501							
3501.003	Other Revenue	12,000.00	2,056.00	12,193.25	(193.25)	102	16,385.48
3501.004	Daily Electric Billing	76,500.00	4,293.56	69,437.56	7,062.44	91	79,672.64
3501.005	Hoist Revenue	2,000.00	250.00	4,618.90	(2,618.90)	231	3,739.91
3501.006	Launch Ramp Fees	10,000.00	1,760.00	16,337.00	(6,337.00)	163	12,707.51
	3501 - Totals	\$100,500.00	\$8,359.56	\$102,586.71	(\$2,086.71)	102%	\$112,505.54
	Department 350 - Non-Operating Revenue Totals	\$100,500.00	\$8,359.56	\$102,586.71	(\$2,086.71)	102%	\$112,505.54
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	225,000.00	14,298.48	200,117.24	24,882.76	89	223,507.40
	3610 - Totals	\$225,000.00	\$14,298.48	\$200,117.24	\$24,882.76	89%	\$223,507.40
3612							
3612.000	Change in FMV - Investmnt	.00	219,138.50	219,138.50	(219,138.50)	+++	187,193.75
	3612 - Totals	\$0.00	\$219,138.50	\$219,138.50	(\$219,138.50)	+++	\$187,193.75
3615							
3615.000	Gain(Loss)on Investments	.00	.00	8,500.00	(8,500.00)	+++	.00
	3615 - Totals	\$0.00	\$0.00	\$8,500.00	(\$8,500.00)	+++	\$0.00
	Department 360 - Uses of Prop & Investment Totals	\$225,000.00	\$233,436.98	\$427,755.74	(\$202,755.74)	190%	\$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



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	811.80	811.80	2,188.20	27	80,362.19
	3807 - Totals	\$3,000.00	\$811.80	\$811.80	\$2,188.20	27%	\$80,362.19
3820							
3820.000	Bad Debt Collected	16,000.00	354.00	3,304.45	12,695.55	21	7,520.21
	3820 - Totals	\$16,000.00	\$354.00	\$3,304.45	\$12,695.55	21%	\$7,520.21
	Department 380 - Miscellaneous Totals	\$19,000.00	\$1,165.80	\$4,116.25	\$14,883.75	22%	\$87,882.40
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	36,000.00	.00	38,182.00	(2,182.00)	106	37,227.00
3950.194	Transfer In Comm Pass Tax	.00	13,230.66	13,230.66	(13,230.66)	+++	17,432.67
3950.270	Transfer In GPIIP	.00	1,871.84	11,236.58	(11,236.58)	+++	5,232.12
3950.750	Transfer in from 750	.00	555,799.59	555,799.59	(555,799.59)	+++	.00
	3950 - Totals	\$36,000.00	\$570,902.09	\$618,448.83	(\$582,448.83)	1,718%	\$59,891.79
	Department 390 - Cash Basis Receipts Totals	\$36,000.00	\$570,902.09	\$618,448.83	(\$582,448.83)	1,718%	\$59,891.79
	Division 300 - Revenue Totals	\$4,315,868.00	\$1,491,915.59	\$4,151,541.20	\$164,326.80	96%	\$4,296,825.98
	REVENUE TOTALS	\$4,315,868.00	\$1,491,915.59	\$4,151,541.20	\$164,326.80	96%	\$4,296,825.98
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	52,119.04	4,747.77	38,602.35	13,516.69	74	36,140.53
5110.002	Holidays	.00	178.32	2,309.52	(2,309.52)	+++	2,103.48
5110.003	Sick Leave	.00	423.51	2,979.10	(2,979.10)	+++	1,733.08
5110.004	Overtime	10,500.00	.00	335.24	10,164.76	3	904.55
5110.010	Temp Wages	62,680.00	3,944.00	25,296.00	37,384.00	40	23,413.25
	5110 - Totals	\$125,299.04	\$9,293.60	\$69,522.21	\$55,776.83	55%	\$64,294.89
5120							
5120.001	Annual Leave	22,359.00	2,914.32	5,235.28	17,123.72	23	14,095.14
5120.002	SBS	9,051.42	591.55	4,425.79	4,625.63	49	4,927.05
5120.003	Medicare	2,141.05	139.95	1,046.92	1,094.13	49	1,165.44
5120.004	PERS	13,776.08	23,744.30	35,029.54	(21,253.46)	254	(83,417.86)
5120.005	Health Insurance	9,708.00	.00	22,051.78	(12,343.78)	227	7,265.55



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 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5120.006	Life Insurance	14.16	1.18	14.16	.00	100	12.98
5120.007	Workmen's Compensation	4,692.37	43.63	331.32	4,361.05	7	347.63
5120	- Totals	\$61,742.08	\$27,434.93	\$68,134.79	(\$6,392.71)	110%	(\$55,604.07)
5201							
5201.000	Training and Travel	4,500.00	.00	1,272.66	3,227.34	28	628.18
5201	- Totals	\$4,500.00	\$0.00	\$1,272.66	\$3,227.34	28%	\$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	.00	20.48	(20.48)	+++	22.26
5203	- Totals	\$0.00	\$0.00	\$20.48	(\$20.48)	+++	\$22.26
5204							
5204.000	Telephone	750.00	60.78	733.27	16.73	98	740.89
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	.00
5204	- Totals	\$1,050.00	\$60.78	\$733.27	\$316.73	70%	\$740.89
5205							
5205.000	Insurance	59,961.00	5,531.53	65,169.62	(5,208.62)	109	57,172.47
5205	- Totals	\$59,961.00	\$5,531.53	\$65,169.62	(\$5,208.62)	109%	\$57,172.47
5206							
5206.000	Supplies	5,000.00	25.41	331.96	4,668.04	7	539.55
5206	- Totals	\$5,000.00	\$25.41	\$331.96	\$4,668.04	7%	\$539.55
5208							
5208.000	Bldg Repair & Maint	1,500.00	3,924.72	6,916.18	(5,416.18)	461	4,432.17
5208	- Totals	\$1,500.00	\$3,924.72	\$6,916.18	(\$5,416.18)	461%	\$4,432.17
5211							
5211.000	Data Processing Fees	56,912.00	4,742.67	56,912.04	(.04)	100	52,425.00
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	30,915.00
5211	- Totals	\$56,912.00	\$4,742.67	\$56,912.04	(\$0.04)	100%	\$83,340.00
5212							
5212.000	Contracted/Purchased Serv	3,250.00	11,074.95	19,772.48	(16,522.48)	608	3,421.97
5212	- Totals	\$3,250.00	\$11,074.95	\$19,772.48	(\$16,522.48)	608%	\$3,421.97



Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
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	33,276.89	309,770.77	23,558.23	93	267,161.41
	5214 - Totals	\$333,329.00	\$33,276.89	\$309,770.77	\$23,558.23	93%	\$267,161.41
5221							
5221.000	Transportation/Vehicles	.00	.00	2,282.64	(2,282.64)	+++	7,025.91
	5221 - Totals	\$0.00	\$0.00	\$2,282.64	(\$2,282.64)	+++	\$7,025.91
5222							
5222.000	Postage	5,500.00	500.00	5,000.00	500.00	91	6,000.00
	5222 - Totals	\$5,500.00	\$500.00	\$5,000.00	\$500.00	91%	\$6,000.00
5224							
5224.000	Dues & Publications	1,500.00	.00	375.00	1,125.00	25	675.00
	5224 - Totals	\$1,500.00	\$0.00	\$375.00	\$1,125.00	25%	\$675.00
5226							
5226.000	Advertising	.00	135.95	135.95	(135.95)	+++	1,116.00
	5226 - Totals	\$0.00	\$135.95	\$135.95	(\$135.95)	+++	\$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	121,571.00	137,024.52	(97,024.52)	343	39,189.84
	5230 - Totals	\$40,000.00	\$121,571.00	\$137,024.52	(\$97,024.52)	343%	\$39,189.84
5231							
5231.000	Credit Card Expense	53,000.00	1,556.07	48,760.35	4,239.65	92	48,364.14
	5231 - Totals	\$53,000.00	\$1,556.07	\$48,760.35	\$4,239.65	92%	\$48,364.14
5290							
5290.000	Other Expenses	.00	.00	1,950.65	(1,950.65)	+++	3,738.90
	5290 - Totals	\$0.00	\$0.00	\$1,950.65	(\$1,950.65)	+++	\$3,738.90
5400							
5400.000	OPEB Expense	.00	(181,116.00)	(181,116.00)	181,116.00	+++	(8,974.00)
	5400 - Totals	\$0.00	(\$181,116.00)	(\$181,116.00)	\$181,116.00	+++	(\$8,974.00)
	Department 601 - Administration Totals	\$752,793.12	\$38,012.50	\$612,969.57	\$139,823.55	81%	\$523,747.46



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 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	417,208.80	44,232.13	352,987.30	64,221.50	85	336,804.79
5110.002	Holidays	.00	2,914.02	15,994.90	(15,994.90)	+++	18,180.72
5110.003	Sick Leave	.00	1,931.39	22,769.46	(22,769.46)	+++	40,004.42
5110.004	Overtime	.00	1,111.86	9,524.57	(9,524.57)	+++	9,762.46
5110.010	Temp Wages	.00	.00	22,053.50	(22,053.50)	+++	30,675.55
5110 - Totals		\$417,208.80	\$50,189.40	\$423,329.73	(\$6,120.93)	101%	\$435,427.94
5120							
5120.001	Annual Leave	.00	2,879.99	42,820.61	(42,820.61)	+++	32,990.54
5120.002	SBS	25,574.87	3,256.22	28,611.83	(3,036.96)	112	28,760.06
5120.003	Medicare	6,049.53	772.27	6,789.70	(740.17)	112	6,825.09
5120.004	PERS	110,854.19	21,999.38	126,188.92	(15,334.73)	114	121,080.22
5120.005	Health Insurance	122,988.36	.00	122,988.30	.06	100	161,635.49
5120.006	Life Insurance	99.12	8.26	99.12	.00	100	97.94
5120.007	Workmen's Compensation	22,403.88	2,952.51	25,969.00	(3,565.12)	116	24,889.91
5120.008	Unemployment	.00	.00	937.00	(937.00)	+++	.00
5120 - Totals		\$287,969.95	\$31,868.63	\$354,404.48	(\$66,434.53)	123%	\$376,279.25
5201							
5201.000	Training and Travel	2,700.00	.00	2,417.65	282.35	90	3,392.48
5201 - Totals		\$2,700.00	\$0.00	\$2,417.65	\$282.35	90%	\$3,392.48
5202							
5202.000	Uniforms	2,500.00	.00	2,693.58	(193.58)	108	1,624.18
5202 - Totals		\$2,500.00	\$0.00	\$2,693.58	(\$193.58)	108%	\$1,624.18
5203							
5203.001	Electric	450,000.00	82,546.29	514,232.49	(64,232.49)	114	495,489.51
5203.004	Solid Waste	.00	.00	.00	.00	+++	134.01
5203 - Totals		\$450,000.00	\$82,546.29	\$514,232.49	(\$64,232.49)	114%	\$495,623.52
5204							
5204.001	Cell Phone Stipend	600.00	50.00	600.00	.00	100	750.00
5204 - Totals		\$600.00	\$50.00	\$600.00	\$0.00	100%	\$750.00
5206							
5206.000	Supplies	10,000.00	2,110.30	14,480.51	(4,480.51)	145	14,433.60
5206 - Totals		\$10,000.00	\$2,110.30	\$14,480.51	(\$4,480.51)	145%	\$14,433.60



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5207							
5207.000	Repairs & Maintenance	111,570.23	2,070.03	44,723.22	66,847.01	40	41,259.14
5207.001	Boat Repair and Maintenance	1,800.00	267.55	2,587.07	(787.07)	144	3,135.06
5207.002	Crush derelict boats	5,000.00	.00	.00	5,000.00	0	.00
5207 - Totals		\$118,370.23	\$2,337.58	\$47,310.29	\$71,059.94	40%	\$44,394.20
5212							
5212.000	Contracted/Purchased Serv	95,000.00	4,897.66	60,774.65	34,225.35	64	78,791.51
5212 - Totals		\$95,000.00	\$4,897.66	\$60,774.65	\$34,225.35	64%	\$78,791.51
5221							
5221.000	Transportation/Vehicles	53,521.00	3,489.85	43,390.27	10,130.73	81	38,061.65
5221 - Totals		\$53,521.00	\$3,489.85	\$43,390.27	\$10,130.73	81%	\$38,061.65
5222							
5222.000	Postage	.00	10.25	83.38	(83.38)	+++	.00
5222 - Totals		\$0.00	\$10.25	\$83.38	(\$83.38)	+++	\$0.00
5223							
5223.000	Tools & Small Equipment	17,800.00	224.95	8,464.51	9,335.49	48	545.00
5223 - Totals		\$17,800.00	\$224.95	\$8,464.51	\$9,335.49	48%	\$545.00
5226							
5226.000	Advertising	2,000.00	1,368.67	1,966.12	33.88	98	494.35
5226 - Totals		\$2,000.00	\$1,368.67	\$1,966.12	\$33.88	98%	\$494.35
5227							
5227.002	Rent-Equipment	14,500.00	.00	125.00	14,375.00	1	178.59
5227 - Totals		\$14,500.00	\$0.00	\$125.00	\$14,375.00	1%	\$178.59
5290							
5290.000	Other Expenses	.00	.00	358.94	(358.94)	+++	.00
5290 - Totals		\$0.00	\$0.00	\$358.94	(\$358.94)	+++	\$0.00
Department 630 - Operations Totals		\$1,472,169.98	\$179,093.58	\$1,474,631.60	(\$2,461.62)	100%	\$1,489,996.27
Division 600 - Operations Totals		\$2,224,963.10	\$217,106.08	\$2,087,601.17	\$137,361.93	94%	\$2,013,743.73
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	.00	6,922.82	6,922.82	(6,922.82)	+++	.00
6201 - Totals		\$0.00	\$6,922.82	\$6,922.82	(\$6,922.82)	+++	\$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							
EXPENSE							
Division 640 - Depreciation/Amortization							
6203							
6203.000	Depreciation-Harbors	1,340,522.00	112,185.94	1,346,231.28	(5,709.28)	100	1,346,230.84
	6203 - Totals	\$1,340,522.00	\$112,185.94	\$1,346,231.28	(\$5,709.28)	100%	\$1,346,230.84
6205							
6205.000	Depreciation-Buildings	1,019.00	437.05	1,483.48	(464.48)	146	1,141.48
	6205 - Totals	\$1,019.00	\$437.05	\$1,483.48	(\$464.48)	146%	\$1,141.48
6206							
6206.000	Depreciation-Machinery	30,683.00	2,662.14	28,691.99	1,991.01	94	28,396.06
	6206 - Totals	\$30,683.00	\$2,662.14	\$28,691.99	\$1,991.01	94%	\$28,396.06
	Division 640 - Depreciation/Amortization Totals	\$1,372,224.00	\$122,207.95	\$1,383,329.57	(\$11,105.57)	101%	\$1,375,768.38
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	541,703.00	(11,051.12)	589,475.85	(47,772.85)	109	227,105.29
	5295 - Totals	\$541,703.00	(\$11,051.12)	\$589,475.85	(\$47,772.85)	109%	\$227,105.29
5297							
5297.000	Debt Admin Expense	.00	.00	1,750.00	(1,750.00)	+++	500.00
	5297 - Totals	\$0.00	\$0.00	\$1,750.00	(\$1,750.00)	+++	\$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	(365,000.00)	.00	365,000.00	0	.00
	7302 - Totals	\$365,000.00	(\$365,000.00)	\$0.00	\$365,000.00	0%	\$0.00
	Division 650 - Debt Payments Totals	\$952,052.00	(\$376,051.12)	\$591,225.85	\$360,826.15	62%	\$227,605.29
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	10,000.00	(7,713.88)	.00	10,000.00	0	.00
	7106 - Totals	\$10,000.00	(\$7,713.88)	\$0.00	\$10,000.00	0%	\$0.00
	Division 670 - Fixed Assets Totals	\$10,000.00	(\$7,713.88)	\$0.00	\$10,000.00	0%	\$0.00



Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
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
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	(\$44,450.97)	\$6,059,928.59	\$497,082.51	92%	\$11,761,251.27
Fund 240 - Harbor Fund Totals							
REVENUE TOTALS		4,315,868.00	1,491,915.59	4,151,541.20	164,326.80	96%	4,296,825.98
EXPENSE TOTALS		6,557,011.10	(44,450.97)	6,059,928.59	497,082.51	92%	11,761,251.27
Fund 240 - Harbor Fund Net Gain (Loss)		(\$2,241,143.10)	\$1,536,366.56	(\$1,908,387.39)	\$332,755.71	85%	(\$7,464,425.29)
Fund Type Enterprise Funds Totals							
REVENUE TOTALS		4,315,868.00	1,491,915.59	4,151,541.20	164,326.80	96%	4,296,825.98
EXPENSE TOTALS		6,557,011.10	(44,450.97)	6,059,928.59	497,082.51	92%	11,761,251.27
Fund Type Enterprise Funds Net Gain (Loss)		(\$2,241,143.10)	\$1,536,366.56	(\$1,908,387.39)	\$332,755.71	85%	(\$7,464,425.29)
Fund Category Proprietary Funds Totals							
REVENUE TOTALS		4,315,868.00	1,491,915.59	4,151,541.20	164,326.80	96%	4,296,825.98
EXPENSE TOTALS		6,557,011.10	(44,450.97)	6,059,928.59	497,082.51	92%	11,761,251.27
Fund Category Proprietary Funds Net Gain (Loss)		(\$2,241,143.10)	\$1,536,366.56	(\$1,908,387.39)	\$332,755.71	85%	(\$7,464,425.29)
Grand Totals							
REVENUE TOTALS		4,315,868.00	1,491,915.59	4,151,541.20	164,326.80	96%	4,296,825.98
EXPENSE TOTALS		6,557,011.10	(44,450.97)	6,059,928.59	497,082.51	92%	11,761,251.27
Grand Total Net Gain (Loss)		(\$2,241,143.10)	\$1,536,366.56	(\$1,908,387.39)	\$332,755.71	85%	(\$7,464,425.29)



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					
1027					
1027.000	Change in FMV-Investments	293,192.84	74,054.34	219,138.50	295.92
1027 - Totals		\$293,192.84	\$74,054.34	\$219,138.50	295.92%
1030					
1030.100	Investment-Central Trea.	5,349,641.16	6,942,713.47	(1,593,072.31)	(22.95)
1030 - Totals		\$5,349,641.16	\$6,942,713.47	(\$1,593,072.31)	(22.95%)
1050					
1050.000	Accts Rec.-Misc Billing	239.40	239.40	.00	.00
1050.030	Accts Rec.-Other	474,210.67	137,562.02	336,648.65	244.72
1050.050	Accts Rec.-Collections	281,861.58	269,013.98	12,847.60	4.78
1050.060	Accts Rec.- State	621,756.11	1,188,721.95	(566,965.84)	(47.70)
1050.900	Allowance - Doubtful Acct	(403,432.58)	(269,013.98)	(134,418.60)	(49.97)
1050 - Totals		\$974,635.18	\$1,326,523.37	(\$351,888.19)	(26.53%)
1420					
1420.000	Net OPEB Asset	6,174.00	.00	6,174.00	+++
1420 - Totals		\$6,174.00	\$0.00	\$6,174.00	+++
1425					
1425.000	Deferred Outflow OPEB	69,485.00	62,465.00	7,020.00	11.24
1425 - Totals		\$69,485.00	\$62,465.00	\$7,020.00	11.24%
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	1,852,613.62	1,298,771.69	553,841.93	42.64
1510 - Totals		\$1,852,613.62	\$1,298,771.69	\$553,841.93	42.64%
1530					
1530.001	ANB Harbor	8,642,301.16	8,642,301.16	.00	.00
1530.002	Crescent Harbor	3,628,816.09	3,645,852.09	(17,036.00)	(.47)
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
1530.010	Parking Lots	38,400.00	38,400.00	.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 240 - Harbor Fund					
ASSETS					
1530.011	Fish Waste Disposal Boat	269,316.36	269,316.36	.00	.00
1530 - Totals		\$36,682,175.19	\$36,699,211.19	(\$17,036.00)	(0.05%)
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	251,869.76	249,628.79	2,240.97	.90
1550 - Totals		\$251,869.76	\$249,628.79	\$2,240.97	0.90%
1610					
1610.000	Accumulated Depr. Land Im	(699,670.23)	(659,086.21)	(40,584.02)	(6.16)
1610 - Totals		(\$699,670.23)	(\$659,086.21)	(\$40,584.02)	(6.16%)
1630					
1630.000	Accumulated Depr Harbor	.23	.23	.00	.00
1630.001	Accumulated Depr ANB Harb	(2,758,200.30)	(2,366,469.66)	(391,730.64)	(16.55)
1630.002	Accumulated Depr Crescent	(2,871,242.14)	(2,734,718.46)	(136,523.68)	(4.99)
1630.003	Accumulated Depr Eliason	(5,719,613.27)	(5,195,725.31)	(523,887.96)	(10.08)
1630.004	Accumulated Depr Grid	(586,279.73)	(586,279.73)	.00	.00
1630.005	Accumulated Depr Seaplane	(214,197.77)	(206,391.05)	(7,806.72)	(3.78)
1630.006	Accumulated Depr Work Flt	(485,077.60)	(480,471.40)	(4,606.20)	(.96)
1630.007	Accumulated Depr Sealing	(1,935,732.09)	(1,843,250.25)	(92,481.84)	(5.02)
1630.008	Accumulated Depr Port Fac	(195,001.44)	(195,001.44)	.00	.00
1630.009	Accumulated Depr Thomsen	(1,707,211.81)	(1,570,634.77)	(136,577.04)	(8.70)
1630.010	Parking Lots	(20,160.00)	(18,240.00)	(1,920.00)	(10.53)
1630.011	Accumulated Depreciation Fish Waste Boat	(161,589.80)	(134,658.08)	(26,931.72)	(20.00)
1630 - Totals		(\$16,654,305.72)	(\$15,331,839.92)	(\$1,322,465.80)	(8.63%)
1640					
1640.000	Accumulated Depr Building	(393,084.60)	(391,601.12)	(1,483.48)	(.38)
1640 - Totals		(\$393,084.60)	(\$391,601.12)	(\$1,483.48)	(0.38%)
1650					
1650.000	Accumulated Depr Equipmnt	(238,055.83)	(241,768.47)	3,712.64	1.54
1650 - Totals		(\$238,055.83)	(\$241,768.47)	\$3,712.64	1.54%
1800					
1800.060	2013 Debt Serv Reserve Fd	933,841.74	911,581.46	22,260.28	2.44
1800 - Totals		\$933,841.74	\$911,581.46	\$22,260.28	2.44%



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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 240 - Harbor Fund					
ASSETS					
1825					
1825.000	Deferred Outflow Pension	139,237.00	95,263.00	43,974.00	46.16
1825 - Totals		\$139,237.00	\$95,263.00	\$43,974.00	46.16%
ASSETS TOTALS		\$29,062,732.43	\$31,530,899.91	(\$2,468,167.48)	(7.83%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	10,405.87	21,147.50	(10,741.63)	(50.79)
2020 - Totals		\$10,405.87	\$21,147.50	(\$10,741.63)	(50.79%)
2060					
2060.000	Compensated Absences Pay.	38,906.42	36,348.74	2,557.68	7.04
2060 - Totals		\$38,906.42	\$36,348.74	\$2,557.68	7.04%
2200					
2200.001	Interest Payable-Bonds	215,958.32	222,875.02	(6,916.70)	(3.10)
2200 - Totals		\$215,958.32	\$222,875.02	(\$6,916.70)	(3.10%)
2450					
2450.300	Deferred Inflow OPEB	34,555.00	65,482.00	(30,927.00)	(47.23)
2450.900	Net OPEB Liability	27,243.00	164,238.00	(136,995.00)	(83.41)
2450 - Totals		\$61,798.00	\$229,720.00	(\$167,922.00)	(73.10%)
2500					
2500.017	2013 Bond Series 1	2,950,000.00	3,115,000.00	(165,000.00)	(5.30)
2500.019	Premium on 2013 Bonds	399,412.16	430,136.16	(30,724.00)	(7.14)
2500.027	2018 One Harbor Loan	7,595,000.00	7,795,000.00	(200,000.00)	(2.57)
2500.030	Premium on 2018 Harbor Bond	545,773.15	576,094.15	(30,321.00)	(5.26)
2500.500	Notes Payable-State	408,133.43	453,481.58	(45,348.15)	(10.00)
2500.900	Net Pension Liability	799,770.00	772,679.00	27,091.00	3.51
2500 - Totals		\$12,698,088.74	\$13,142,390.89	(\$444,302.15)	(3.38%)
2700					
2700.000	Deferred Revenue	39,294.71	.00	39,294.71	+++
2700.300	Deferred Inflow Pension	46,721.00	18,471.00	28,250.00	152.94
2700 - Totals		\$86,015.71	\$18,471.00	\$67,544.71	365.68%
LIABILITIES TOTALS		\$13,111,173.06	\$13,670,953.15	(\$559,780.09)	(4.09%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	255,047.27	255,047.27	.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	240 - Harbor Fund				
	FUND EQUITY				
2800.002	Contributed Cap.-State	6,630,333.85	6,630,333.85	.00	.00
2800.003	Contributed Cap.-Local	698,765.18	698,765.18	.00	.00
	2800 - Totals	\$7,584,146.30	\$7,584,146.30	\$0.00	0.00%
	2900				
2900.010	Reserve for Encumbrances	1,997.25	1,997.25	.00	.00
	2900 - Totals	\$1,997.25	\$1,997.25	\$0.00	0.00%
	2910				
2910.140	Designated-Capital Project	(48,000.00)	(48,000.00)	.00	.00
2910.240	Designated-Rate Stabilization	3,305,000.00	3,150,000.00	155,000.00	4.92
	2910 - Totals	\$3,257,000.00	\$3,102,000.00	\$155,000.00	5.00%
	2920				
2920.000	Undesignated/Re. Earnings	4,902,099.07	6,965,486.46	(2,063,387.39)	(29.62)
2920.500	Post Soft Close Entries	208,314.00	208,314.00	.00	.00
	2920 - Totals	\$5,110,413.07	\$7,173,800.46	(\$2,063,387.39)	(28.76%)
	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	\$15,951,559.37	\$17,859,946.76	(\$1,908,387.39)	(10.69%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$15,951,559.37	\$17,859,946.76	(\$1,908,387.39)	(10.69%)
	LIABILITIES AND FUND EQUITY TOTALS	\$29,062,732.43	\$31,530,899.91	(\$2,468,167.48)	(7.83%)
Fund	240 - Harbor Fund Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Enterprise Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++



Income Statement

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year 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	.00	4,000,000.00	1,000,000.00	80	64,947.48
	3101 - Totals	\$5,000,000.00	\$0.00	\$4,000,000.00	\$1,000,000.00	80%	\$64,947.48
	Department 310 - State Revenue Totals	\$5,000,000.00	\$0.00	\$4,000,000.00	\$1,000,000.00	80%	\$64,947.48
Department 315 - Federal Revenue							
3151							
3151.003	Grant Revenue	842,629.00	77,636.60	220,217.78	622,411.22	26	.00
	3151 - Totals	\$842,629.00	\$77,636.60	\$220,217.78	\$622,411.22	26%	\$0.00
	Department 315 - Federal Revenue Totals	\$842,629.00	\$77,636.60	\$220,217.78	\$622,411.22	26%	\$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	\$2,053,948.00	\$0.00	\$8,498,948.00	(\$6,445,000.00)	414%	\$94,299.36
	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	\$77,636.60	\$12,719,165.78	(\$4,822,588.78)	161%	\$159,246.84
	REVENUE TOTALS	\$7,896,577.00	\$77,636.60	\$12,719,165.78	(\$4,822,588.78)	161%	\$159,246.84
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	6,883,427.82	400,166.91	13,237,777.68	(6,354,349.86)	192	638,914.15
	5212 - Totals	\$6,883,427.82	\$400,166.91	\$13,237,777.68	(\$6,354,349.86)	192%	\$638,914.15
5214							
5214.000	Interdepartment Services	.00	27,494.51	127,537.88	(127,537.88)	+++	73,237.65
	5214 - Totals	\$0.00	\$27,494.51	\$127,537.88	(\$127,537.88)	+++	\$73,237.65
5226							
5226.000	Advertising	.00	.00	130.25	(130.25)	+++	.00
	5226 - Totals	\$0.00	\$0.00	\$130.25	(\$130.25)	+++	\$0.00
	Department 630 - Operations Totals	\$6,883,427.82	\$427,661.42	\$13,365,445.81	(\$6,482,017.99)	194%	\$712,151.80



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 Capital Projects Funds							
Fund 750 - Capital Project-Harbor							
EXPENSE							
Division 600 - Operations							
Department 670 - Fixed Assets							
5295							
5295.100	Capitalized Interest Exp	.00	.00	(115,735.33)	115,735.33	+++	115,735.33
5295 - Totals		\$0.00	\$0.00	(\$115,735.33)	\$115,735.33	+++	\$115,735.33
7150							
7150.000	Capitalized Cont/Services	.00	(13,249,710.48)	(13,249,710.48)	13,249,710.48	+++	(827,887.13)
7150 - Totals		\$0.00	(\$13,249,710.48)	(\$13,249,710.48)	\$13,249,710.48	+++	(\$827,887.13)
Department 670 - Fixed Assets Totals		\$0.00	(\$13,249,710.48)	(\$13,365,445.81)	\$13,365,445.81	+++	(\$712,151.80)
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	.00	555,799.59	555,799.59	(555,799.59)	+++	.00
7200 - Totals		\$0.00	\$555,799.59	\$555,799.59	(\$555,799.59)	+++	\$0.00
Department 680 - Transfer to Other Funds Totals		\$0.00	\$555,799.59	\$555,799.59	(\$555,799.59)	+++	\$0.00
Division 600 - Operations Totals		\$6,883,427.82	(\$12,266,249.47)	\$555,799.59	\$6,327,628.23	8%	\$0.00
EXPENSE TOTALS		\$6,883,427.82	(\$12,266,249.47)	\$555,799.59	\$6,327,628.23	8%	\$0.00
Fund 750 - Capital Project-Harbor Totals							
REVENUE TOTALS		7,896,577.00	77,636.60	12,719,165.78	(4,822,588.78)	161%	159,246.84
EXPENSE TOTALS		6,883,427.82	(12,266,249.47)	555,799.59	6,327,628.23	8%	.00
Fund 750 - Capital Project-Harbor Net Gain (Loss)		\$1,013,149.18	\$12,343,886.07	\$12,163,366.19	\$11,150,217.01	1,201%	\$159,246.84
Fund Type Capital Projects Funds Totals							
REVENUE TOTALS		7,896,577.00	77,636.60	12,719,165.78	(4,822,588.78)	161%	159,246.84
EXPENSE TOTALS		6,883,427.82	(12,266,249.47)	555,799.59	6,327,628.23	8%	.00
Fund Type Capital Projects Funds Net Gain (Loss)		\$1,013,149.18	\$12,343,886.07	\$12,163,366.19	\$11,150,217.01	1,201%	\$159,246.84
Fund Category Proprietary Funds Totals							
REVENUE TOTALS		7,896,577.00	77,636.60	12,719,165.78	(4,822,588.78)	161%	159,246.84
EXPENSE TOTALS		6,883,427.82	(12,266,249.47)	555,799.59	6,327,628.23	8%	.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	Proprietary Funds Net Gain (Loss)	\$1,013,149.18	\$12,343,886.07	\$12,163,366.19	\$11,150,217.01	1,201%	\$159,246.84
	Grand Totals						
	REVENUE TOTALS	7,896,577.00	77,636.60	12,719,165.78	(4,822,588.78)	161%	159,246.84
	EXPENSE TOTALS	6,883,427.82	(12,266,249.47)	555,799.59	6,327,628.23	8%	.00
	Grand Total Net Gain (Loss)	\$1,013,149.18	\$12,343,886.07	\$12,163,366.19	\$11,150,217.01	1,201%	\$159,246.84



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	750 - Capital Project-Harbor				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	1,245,117.39	1,709,506.92	(464,389.53)	(27.17)
	1030 - Totals	\$1,245,117.39	\$1,709,506.92	(\$464,389.53)	(27.17%)
1050					
1050.070	Accts Rec.- Federal	77,636.60	.00	77,636.60	+++
	1050 - Totals	\$77,636.60	\$0.00	\$77,636.60	+++
1590					
1590.000	Construction in Progress	13,566,107.33	872,196.44	12,693,910.89	1,455.40
	1590 - Totals	\$13,566,107.33	\$872,196.44	\$12,693,910.89	1,455.40%
	ASSETS TOTALS	\$14,888,861.32	\$2,581,703.36	\$12,307,157.96	476.71%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2020					
2020.000	Accounts Payable	78,813.34	549,567.56	(470,754.22)	(85.66)
	2020 - Totals	\$78,813.34	\$549,567.56	(\$470,754.22)	(85.66%)
2023					
2023.000	Retainage Payable	638,735.99	24,190.00	614,545.99	2,540.50
	2023 - Totals	\$638,735.99	\$24,190.00	\$614,545.99	2,540.50%
	LIABILITIES TOTALS	\$717,549.33	\$573,757.56	\$143,791.77	25.06%
	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	14,050,160.04	1,886,793.85	12,163,366.19	644.66
	2920 - Totals	\$14,050,160.04	\$1,886,793.85	\$12,163,366.19	644.66%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$14,171,311.99	\$2,007,945.80	\$12,163,366.19	605.76%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$14,171,311.99	\$2,007,945.80	\$12,163,366.19	605.76%
	LIABILITIES AND FUND EQUITY TOTALS	\$14,888,861.32	\$2,581,703.36	\$12,307,157.96	476.71%
Fund	750 - Capital Project-Harbor Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Capital Projects Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$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 752 - Crescent Harbor Revenue Bonds							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	124,000.00	2,264.31	104,502.11	19,497.89	84	87,672.85
3610 - Totals		\$124,000.00	\$2,264.31	\$104,502.11	\$19,497.89	84%	\$87,672.85
Department 360 - Uses of Prop & Investment Totals		\$124,000.00	\$2,264.31	\$104,502.11	\$19,497.89	84%	\$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	\$2,264.31	\$104,502.11	\$19,497.89	84%	\$8,091,188.77
REVENUE TOTALS		\$124,000.00	\$2,264.31	\$104,502.11	\$19,497.89	84%	\$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		124,000.00	2,264.31	104,502.11	19,497.89	84%	8,091,188.77
REVENUE TOTALS		124,000.00	2,264.31	104,502.11	19,497.89	84%	8,091,188.77
EXPENSE TOTALS		.00	.00	6,445,000.00	(6,445,000.00)	+++	94,299.36



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	\$2,264.31	(\$6,340,497.89)	(\$6,464,497.89)	(5,113%)	\$7,996,889.41
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	124,000.00	2,264.31	104,502.11	19,497.89	84%	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	\$2,264.31	(\$6,340,497.89)	(\$6,464,497.89)	(5,113%)	\$7,996,889.41
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	124,000.00	2,264.31	104,502.11	19,497.89	84%	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	\$2,264.31	(\$6,340,497.89)	(\$6,464,497.89)	(5,113%)	\$7,996,889.41
	Grand Totals						
	REVENUE TOTALS	124,000.00	2,264.31	104,502.11	19,497.89	84%	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	\$2,264.31	(\$6,340,497.89)	(\$6,464,497.89)	(5,113%)	\$7,996,889.41



Balance Sheet

Through 06/30/20

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	38,321.50	7,996,889.41	(7,958,567.91)	(99.52)
	1020 - Totals	\$38,321.50	\$7,996,889.41	(\$7,958,567.91)	(99.52%)
1030					
1030.100	Investment-Central Trea.	1,618,066.41	.00	1,618,066.41	+++
	1030 - Totals	\$1,618,066.41	\$0.00	\$1,618,066.41	+++
1050					
1050.100	Interest Receivable	3.61	.00	3.61	+++
	1050 - Totals	\$3.61	\$0.00	\$3.61	+++
	ASSETS TOTALS	\$1,656,391.52	\$7,996,889.41	(\$6,340,497.89)	(79.29%)
	FUND EQUITY				
2920					
2920.000	Undesignated/Re. Earnings	1,656,391.52	7,996,889.41	(6,340,497.89)	(79.29)
	2920 - Totals	\$1,656,391.52	\$7,996,889.41	(\$6,340,497.89)	(79.29%)
	FUND EQUITY TOTALS Prior to Current Year Changes	\$1,656,391.52	\$7,996,889.41	(\$6,340,497.89)	(79.29%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$1,656,391.52	\$7,996,889.41	(\$6,340,497.89)	(79.29%)
	LIABILITIES AND FUND EQUITY TOTALS	\$1,656,391.52	\$7,996,889.41	(\$6,340,497.89)	(79.29%)
Fund	752 - Crescent Harbor Revenue Bonds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Capital Projects Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++









Airport Terminal Fund

Financial Analysis

As Of, And For the Fiscal Year Ending, June 30, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	721,015	 Decreased	 Did Not Meet Plan	 Revenue is meeting current needs but not enough to finance a new facility eventually
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	6,682	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)	323,729	 Decreased	 Did Not Meet Plan	Cash flow from operations is adequate and exceeding but long-term build up of working capital will not finance a new facility
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	29,725	 Decreased	 Did Not Meet 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))	65,025	 Decreased	 Did Not Meet 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)	5,205,124	 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)	4,609,251	 Not Materially Different	 Met Plan	Capital project funding adequately addresses current infrastructure needs

Undesignated Working Capital (How much of the fund's resources are available?)	543,893	 Less Than Prior Year	 Met Plan	Undesignated working capital is adequate for the present; however, ability to unplanned significant repairs is problematic
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	7,243.51	 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?)	756.89	 Not Meaningfully Different	 Met Plan	Watch Trend 

The financial performance of the Airport Terminal Fund did not meet FY2020 annual financial plan, falling short in every metric. In comparison with FY2019, every metric declined as well. The reason for the degradation of financial position and performance is the effect of the Covid-19 pandemic on air travel to and from Alaska. A substantial portion of the revenue of the Airport Terminal Fund is earned through the collection of Passenger Facility charges (PFCs), which are collected on every enplanement at the terminal and are used to pay for debt service. With the onset of the pandemic, enplanements plummeted and, as a result, PFCs significantly declined.

For the FY2020, Airport Terminal Fund revenue declined by (\$84.5K), a (10.5%) decline from the comparable period in FY2019. A decline in terminal lease revenue contributed (\$39.4K) to the revenue decline. As previously stated, the decline in PFCs accounted for an additional \$40,300 to the revenue decline.

Earnings Before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$323.7K, a decline of (\$106.9K) from the comparable period in FY2019. Cash flow was positive at \$91.5K, however, increasing the Fund's working capital to \$5,205.1K (of this amount, \$3,963.4K are unspent bonding proceeds).

Aside from the decline in PFCs, the other major new factor impacting financial performance in FY2020 was interest on new bonded debt. The bonded debt interest expense for the fiscal year was \$243.4K, compared to \$43.8K in FY2019. The FY2020 annual financial plan included the impacts of this increased interest expense.

A change in accounting principle required by governmental accounting rules resulted on a non-recurring interest expense of \$60,200 in FY2020. Prior accounting guidelines required interest expense incurred on debt-financed long-term construction be capitalized; new guidelines require such interest to be expensed when incurred.

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. As PFCs are being

negatively impacted, 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 - 100%)	Variance To FY2020 Plan
Revenue:									
Leases	103,308	102,720	103,161	115,533	424,722	464,161	(39,439)	410,592	14,130
Other Operating Revenue	<u>116,726</u>	<u>71,637</u>	<u>66,723</u>	<u>41,207</u>	<u>296,293</u>	<u>341,280</u>	<u>(44,987)</u>	<u>448,399</u>	<u>(152,106)</u>
						-			
Total Revenue:	220,034	174,357	169,884	156,740	721,015	805,441	(84,426)	858,991	(137,976)
Cost of Sales:									
Operations	95,628	89,653	112,825	99,180	397,286	374,839	(22,447)	403,969	6,683
Depreciation	<u>42,575</u>	<u>42,575</u>	<u>42,575</u>	<u>42,575</u>	<u>170,300</u>	<u>170,300</u>	<u>-</u>	<u>170,299</u>	<u>(1)</u>
Total Cost of Sales:	<u>138,203</u>	<u>132,228</u>	<u>155,400</u>	<u>141,755</u>	<u>567,586</u>	<u>545,139</u>	<u>(22,447)</u>	<u>574,268</u>	<u>6,682</u>
Gross Margin:	81,831	42,129	14,484	14,985	153,429	260,302	(61,979)	284,723	(131,294)
	37.19%	24.16%	8.53%	9.56%	21.28%	32.32%	73.41%	33.15%	-11.87%
Selling and Administrative Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Earnings Before Interest (EBI):	81,831	42,129	14,484	14,985	153,429	260,302	(106,873)	284,723	(131,294)
	37.19%	24.16%	8.53%	9.56%	21.28%	32.32%	126.59%	33.15%	-11.87%
Non-operating Revenue and Expense:									
Non-Operating Revenue and Expenses:	8,444	7,731	6,740	37,074	59,989	58,854	1,135	21,000	38,989
Bond Fund Interest	21,215	17,624	14,910	5,947	59,696	43,840	15,856	-	59,696
Interest Expense:	<u>(50,563)</u>	<u>(50,563)</u>	<u>(50,563)</u>	<u>(91,701)</u>	<u>(243,390)</u>	<u>(43,840)</u>	<u>(199,550)</u>	<u>(202,250)</u>	<u>(41,140)</u>
Total Non-operating Revenue & Expense:	<u>(20,904)</u>	<u>(25,208)</u>	<u>(28,913)</u>	<u>(48,680)</u>	<u>(123,705)</u>	<u>58,854</u>	<u>(182,559)</u>	<u>(181,250)</u>	<u>57,546</u>
Net Income:	<u>60,928</u>	<u>16,921</u>	<u>(14,429)</u>	<u>(33,695)</u>	<u>29,725</u>	<u>319,156</u>	<u>(289,432)</u>	<u>103,473</u>	<u>(73,749)</u>
	27.69%	9.70%	-8.49%	-21.50%	4.12%	39.63%	342.82%	12.05%	-7.92%
Earnings Before Interest and Depreciation (EBIDA):	124,406	84,704	57,059	57,560	323,729	430,602	(106,873)	455,022	(131,295)
	56.54%	48.58%	33.59%	36.72%	44.90%	53.46%	126.59%	52.97%	-8.07%
<u>Debt Principal Coverage</u>									
Simple Cash Flow (Net Income Plus Depreciation)	103,503	59,496	28,146	8,880	200,025	489,456	(289,432)	273,772	(73,748)
Debt Principal	<u>33,750</u>	<u>33,750</u>	<u>33,750</u>	<u>33,750</u>	<u>135,000</u>	<u>-</u>	<u>135,000</u>	<u>135,000</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	<u>69,753</u>	<u>25,746</u>	<u>(5,604)</u>	<u>(24,870)</u>	<u>65,025</u>	<u>489,456</u>	<u>(424,432)</u>	<u>138,772</u>	<u>(73,748)</u>
Debt Principal Coverage Percentage	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%
<u>Simple Asset Replacement Coverage</u>									
Debt Principal Coverage Surplus/Deficit (From Above)	69,753	25,746	(5,604)	(24,870)	65,025	489,456	(424,432)	138,772	(73,748)
Depreciation	<u>42,575</u>	<u>42,575</u>	<u>42,575</u>	<u>42,575</u>	<u>170,300</u>	<u>170,300</u>	<u>-</u>	<u>170,300</u>	<u>-</u>
Cash Accumulated For/(Taken From) Asset Replacement	27,178	(16,829)	(48,179)	(67,445)	(105,276)	319,156	(424,432)	(31,528)	(73,748)

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 100%)	Variance To FY2020 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	69,753	25,746	(5,604)	(24,870)	65,025	489,456	(424,432)	138,772	(73,748)
CapEx, Accruals, and other Balance Sheet Changes	28,846	31,510	(108,780)	74,923	26,499	3,694,558	(3,668,059)	26,499	-
Increase in (Decrease in) Working Capital	98,599	57,256	(114,384)	50,053	91,524	4,184,014	(4,092,491)	165,271	(73,748)
Plus Beginning Total Working Capital	5,113,601	5,212,199	5,269,455	5,155,071	5,113,601	929,587	4,184,014	5,113,601	-
Equals Ending Total Working Capital:	5,212,199	5,269,455	5,155,071	5,205,124	5,205,124	5,113,601	91,524	5,278,872	(73,748)
Working Capital Detail:									
Repair Reserve (1% of PPE):	52,070	52,070	52,070	51,980	51,980				
Working Capital Designated for CapEx	4,414,266	4,430,992	4,443,824	4,609,251	4,609,251				
Undesignated Working Capital	745,864	786,393	659,177	543,893	543,893				
Total Working Capital:	5,212,199	5,269,455	5,155,071	5,205,124	5,205,124				
Days On Hand Annual Cash Outlays in:									
Total Working Capital:	7,686.31	8,601.29	5,948.79	7,259.17	7,243.51				
Days On Hand Annual Cash Outlays in Total Working Capital									
Total Working Capital Less Repair Reserve:	7,609.52	8,516.29	5,888.70	7,186.68	7,171.17				
Undesignated Working Capital	1,099.91	1,283.62	760.67	758.52	756.89				
Working Capital Calculation:									
Current Assets	5,380,907	5,488,726	5,327,654	5,466,867	5,466,867				
Current Liabilities	(33,708)	(84,271)	(32,583)	(121,743)	(121,743)				
CPLTD	(135,000)	(135,000)	(140,000)	(140,000)	(140,000)				
Total Working Capital	5,212,199	5,269,455	5,155,071	5,205,124	5,205,124				

Project	FY2020		Cash	State Grant A/R	Federal Grant A/R	Federal Loan A/R	Construction In Progress 6/30/2018	Advertising Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Capitalized Interest Expenses	Total Expenses
	Transfer In Bond Proceeds	FY2020 Appropriations										
90736 - Airport Baggage and TSA Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,723.91	\$ -	\$ -	\$ -	\$ -	\$ -
90835 - Sitka Airport Terminal Improvements	\$ 59,575.51	\$ -	\$ 415,226.73	\$ -	\$ 51,845.75	\$ -	\$ 287,979.10	\$ -	\$ 40,284.70	\$ 8,544.60	\$ (60,169.56)	\$ (11,340.26)
90872 - Airport Air Taxi ADA Ramp & Door	\$ -	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90873 - Airport Heat Pumps For Hold Room	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90904 - Airport Terminal Sidewalk Replacement	\$ -	\$ 90,000.00	\$ 90,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90911 - Airport Entry Doors Replacement	\$ -	\$ 100,000.00	\$ 99,014.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 985.07	\$ -	\$ -	\$ 985.07
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 59,575.51	\$ 220,000.00	\$ 634,241.66	\$ -	\$ 51,845.75	\$ -	\$ 470,703.01	\$ -	\$ 41,269.77	\$ 8,544.60	\$ (60,169.56)	\$ (10,355.19)

Project	Mixed Project Expenses Reclassified	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction In Progress <u>6/30/2019</u>	Total <u>Assets</u>	Accounts <u>Payable</u>	Retainage <u>Payable</u>	Total <u>Liabilities</u>	Working <u>Capital</u>
90736 - Airport Baggage and TSA Improvements	\$ -	\$ -	\$ -	\$ 182,723.91	\$ 182,723.91	\$ -	\$ -	\$ -	\$ -
90835 - Sitka Airport Terminal Improvements	\$ -	\$ -	\$ -	\$ 276,638.84	\$ 743,711.32	\$ 40,284.70	\$ -	\$ 40,284.70	\$ 426,787.78
90872 - Airport Air Taxi ADA Ramp & Door	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
90873 - Airport Heat Pumps For Hold Room	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00
90904 - Airport Terminal Sidewalk Replacement	\$ -	\$ -	\$ -	\$ -	\$ 90,000.00	\$ -	\$ -	\$ -	\$ 90,000.00
90911 - Airport Entry Doors Replacement	\$ -	\$ -	\$ -	\$ 985.07	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 99,014.93
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ -	\$ -	\$ 460,347.82	\$ 1,146,435.23	\$ 40,284.70	\$ -	\$ 40,284.70	\$ 645,802.71



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	81,806.20	424,721.73	(14,129.73)	103	464,160.72
	3451 - Totals	\$410,592.00	\$81,806.20	\$424,721.73	(\$14,129.73)	103%	\$464,160.72
	Department 340 - Operating Revenue Totals	\$410,592.00	\$81,806.20	\$424,721.73	(\$14,129.73)	103%	\$464,160.72
	Department 350 - Non-Operating Revenue						
3501							
3501.010	Driver Facility Charges	64,450.00	.00	56,517.90	7,932.10	88	61,211.88
3501.011	Passenger Facility Chg	383,949.00	503.27	239,775.13	144,173.87	62	280,067.96
	3501 - Totals	\$448,399.00	\$503.27	\$296,293.03	\$152,105.97	66%	\$341,279.84
	Department 350 - Non-Operating Revenue Totals	\$448,399.00	\$503.27	\$296,293.03	\$152,105.97	66%	\$341,279.84
	Department 360 - Uses of Prop & Investment						
3610							
3610.000	Interest Income	21,000.00	1,842.34	29,375.35	(8,375.35)	140	27,538.15
	3610 - Totals	\$21,000.00	\$1,842.34	\$29,375.35	(\$8,375.35)	140%	\$27,538.15
3612							
3612.000	Change in FMV - Investmnt	.00	30,614.00	30,614.00	(30,614.00)	+++	22,381.00
	3612 - Totals	\$0.00	\$30,614.00	\$30,614.00	(\$30,614.00)	+++	\$22,381.00
	Department 360 - Uses of Prop & Investment Totals	\$21,000.00	\$32,456.34	\$59,989.35	(\$38,989.35)	286%	\$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	\$114,765.81	\$781,004.11	\$98,986.89	89%	\$895,910.23
	REVENUE TOTALS	\$879,991.00	\$114,765.81	\$781,004.11	\$98,986.89	89%	\$895,910.23
	EXPENSE						
Division	600 - Operations						
Department	630 - Operations						
5203							
5203.001	Electric	68,000.00	14,095.67	90,548.12	(22,548.12)	133	87,060.54
5203.005	Heating Fuel	14,000.00	.00	17,031.41	(3,031.41)	122	15,167.50
	5203 - Totals	\$82,000.00	\$14,095.67	\$107,579.53	(\$25,579.53)	131%	\$102,228.04



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	740.86	4,445.12	(545.12)	114	4,303.04
		5204 - Totals	\$3,900.00	\$740.86	\$4,445.12	(\$545.12)	114%	\$4,303.04
5205								
5205.000	Insurance		7,876.00	952.73	11,210.02	(3,334.02)	142	9,366.22
		5205 - Totals	\$7,876.00	\$952.73	\$11,210.02	(\$3,334.02)	142%	\$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	19,192.64	68,938.42	21,061.58	77	64,758.84
		5208 - Totals	\$90,000.00	\$19,192.64	\$68,938.42	\$21,061.58	77%	\$64,758.84
5212								
5212.000	Contracted/Purchased Serv		106,500.00	5,929.62	82,005.61	24,494.39	77	80,023.95
		5212 - Totals	\$106,500.00	\$5,929.62	\$82,005.61	\$24,494.39	77%	\$80,023.95
5214								
5214.000	Interdepartment Services		98,343.00	10,856.12	111,013.06	(12,670.06)	113	112,616.63
		5214 - Totals	\$98,343.00	\$10,856.12	\$111,013.06	(\$12,670.06)	113%	\$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	29.05	891.75	208.25	81	1,047.30
		5231 - Totals	\$1,100.00	\$29.05	\$891.75	\$208.25	81%	\$1,047.30
		Department 630 - Operations Totals	\$403,969.00	\$51,796.69	\$397,286.44	\$6,682.56	98%	\$374,838.94
		Division 600 - Operations Totals	\$403,969.00	\$51,796.69	\$397,286.44	\$6,682.56	98%	\$374,838.94



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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 250 - Airport Terminal Building								
EXPENSE								
Division 640 - Depreciation/Amortization								
6205								
6205.000	Depreciation-Buildings		131,968.00	10,997.37	131,968.44	(.44)	100	131,968.44
	6205 - Totals		\$131,968.00	\$10,997.37	\$131,968.44	(\$0.44)	100%	\$131,968.44
6206								
6206.000	Depreciation-Machinery		38,331.00	3,194.27	38,331.24	(.24)	100	38,331.24
	6206 - Totals		\$38,331.00	\$3,194.27	\$38,331.24	(\$0.24)	100%	\$38,331.24
	Division 640 - Depreciation/Amortization Totals		\$170,299.00	\$14,191.64	\$170,299.68	(\$0.68)	100%	\$170,299.68
Division 650 - Debt Payments								
5295								
5295.000	Interest Expense		202,250.00	74.67	243,390.10	(41,140.10)	120	43,839.85
	5295 - Totals		\$202,250.00	\$74.67	\$243,390.10	(\$41,140.10)	120%	\$43,839.85
5297								
5297.000	Debt Admin Expense		.00	.00	750.00	(750.00)	+++	.00
	5297 - Totals		\$0.00	\$0.00	\$750.00	(\$750.00)	+++	\$0.00
7302								
7302.000	Bond Principal Payments		135,000.00	(135,000.00)	.00	135,000.00	0	.00
	7302 - Totals		\$135,000.00	(\$135,000.00)	\$0.00	\$135,000.00	0%	\$0.00
	Division 650 - Debt Payments Totals		\$337,250.00	(\$134,925.33)	\$244,140.10	\$93,109.90	72%	\$43,839.85
Division 680 - Transfers Between Funds								
7200								
7200.000	Interfund Transfers Out		220,000.00	.00	220,000.00	.00	100	4,137,977.52
	7200 - Totals		\$220,000.00	\$0.00	\$220,000.00	\$0.00	100%	\$4,137,977.52
	Division 680 - Transfers Between Funds Totals		\$220,000.00	\$0.00	\$220,000.00	\$0.00	100%	\$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	(\$68,937.00)	\$1,031,726.22	\$99,791.78	91%	\$4,797,614.29
Fund 250 - Airport Terminal Building Totals								
	REVENUE TOTALS		879,991.00	114,765.81	781,004.11	98,986.89	89%	895,910.23
	EXPENSE TOTALS		1,131,518.00	(68,937.00)	1,031,726.22	99,791.78	91%	4,797,614.29
	Fund 250 - Airport Terminal Building Net Gain (Loss)		(\$251,527.00)	\$183,702.81	(\$250,722.11)	\$804.89	100%	(\$3,901,704.06)



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds Totals							
	REVENUE TOTALS	879,991.00	114,765.81	781,004.11	98,986.89	89%	895,910.23
	EXPENSE TOTALS	1,131,518.00	(68,937.00)	1,031,726.22	99,791.78	91%	4,797,614.29
Fund Type	Enterprise Funds Net Gain (Loss)	(\$251,527.00)	\$183,702.81	(\$250,722.11)	\$804.89	100%	(\$3,901,704.06)
Fund Category Proprietary Funds Totals							
	REVENUE TOTALS	879,991.00	114,765.81	781,004.11	98,986.89	89%	895,910.23
	EXPENSE TOTALS	1,131,518.00	(68,937.00)	1,031,726.22	99,791.78	91%	4,797,614.29
Fund Category	Proprietary Funds Net Gain (Loss)	(\$251,527.00)	\$183,702.81	(\$250,722.11)	\$804.89	100%	(\$3,901,704.06)
Grand Totals							
	REVENUE TOTALS	879,991.00	114,765.81	781,004.11	98,986.89	89%	895,910.23
	EXPENSE TOTALS	1,131,518.00	(68,937.00)	1,031,726.22	99,791.78	91%	4,797,614.29
	Grand Total Net Gain (Loss)	(\$251,527.00)	\$183,702.81	(\$250,722.11)	\$804.89	100%	(\$3,901,704.06)



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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	250 - Airport Terminal Building				
	ASSETS				
1027					
1027.000	Change in FMV-Investments	39,635.00	9,021.00	30,614.00	339.36
1027 - Totals		\$39,635.00	\$9,021.00	\$30,614.00	339.36%
1030					
1030.100	Investment-Central Trea.	651,177.82	987,586.84	(336,409.02)	(34.06)
1030 - Totals		\$651,177.82	\$987,586.84	(\$336,409.02)	(34.06%)
1050					
1050.000	Accts Rec.-Misc Billing	114,238.91	48,783.34	65,455.57	134.18
1050 - Totals		\$114,238.91	\$48,783.34	\$65,455.57	134.18%
1200					
1200.010	Prepaid Expenses	12,282.68	11,202.93	1,079.75	9.64
1200 - Totals		\$12,282.68	\$11,202.93	\$1,079.75	9.64%
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	(2,990,238.40)	(2,858,269.96)	(131,968.44)	(4.62)
1640 - Totals		(\$2,990,238.40)	(\$2,858,269.96)	(\$131,968.44)	(4.62%)
1650					
1650.000	Accumulated Depr Equipmnt	(395,969.19)	(357,637.95)	(38,331.24)	(10.72)
1650 - Totals		(\$395,969.19)	(\$357,637.95)	(\$38,331.24)	(10.72%)
1800					
1800.080	2018 Debt Service Reserve Fund	345,440.18	340,632.37	4,807.81	1.41
1800 - Totals		\$345,440.18	\$340,632.37	\$4,807.81	1.41%
	ASSETS TOTALS	\$2,983,549.74	\$3,388,301.31	(\$404,751.57)	(11.95%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2200					
2200.001	Interest Payable-Bonds	81,458.39	84,270.85	(2,812.46)	(3.34)
2200 - Totals		\$81,458.39	\$84,270.85	(\$2,812.46)	(3.34%)
2500					
2500.028	2018 One Airport Terminal Loan	3,910,000.00	4,045,000.00	(135,000.00)	(3.34)



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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	250 - Airport Terminal Building				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2500.029	Premium on 2018 Airport Bond	291,901.30	308,118.30	(16,217.00)	(5.26)
	2500 - Totals	\$4,201,901.30	\$4,353,118.30	(\$151,217.00)	(3.47%)
	LIABILITIES TOTALS	\$4,283,359.69	\$4,437,389.15	(\$154,029.46)	(3.47%)
	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	402,415.34	491,805.87	(89,390.53)	(18.18)
	2900 - Totals	\$402,415.34	\$491,805.87	(\$89,390.53)	(18.18%)
2910					
2910.140	Designated-Capital Project	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	(5,004,419.66)	(4,843,088.08)	(161,331.58)	(3.33)
	2920 - Totals	(\$5,004,419.66)	(\$4,843,088.08)	(\$161,331.58)	(3.33%)
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$1,299,809.95)	(\$1,049,087.84)	(\$250,722.11)	(23.90%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	(\$1,299,809.95)	(\$1,049,087.84)	(\$250,722.11)	(23.90%)
	LIABILITIES AND FUND EQUITY TOTALS	\$2,983,549.74	\$3,388,301.31	(\$404,751.57)	(11.95%)
Fund	250 - Airport Terminal Building Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Enterprise Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$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						
	REVENUE						
Division	300 - Revenue						
Department	315 - Federal Revenue						
3151							
3151.003	Grant Revenue	.00	42,917.14	42,917.14	(42,917.14)	+++	39,042.68
	3151 - Totals	\$0.00	\$42,917.14	\$42,917.14	(\$42,917.14)	+++	\$39,042.68
	Department 315 - Federal Revenue Totals	\$0.00	\$42,917.14	\$42,917.14	(\$42,917.14)	+++	\$39,042.68
	Department 390 - Cash Basis Receipts						
3950							
3950.250	Transfer In Airport Term	220,000.00	.00	220,000.00	.00	100	136,000.00
3950.716	Transfer in Revenue Bonds-Airport Terminal	.00	.00	59,575.51	(59,575.51)	+++	82,490.54
	3950 - Totals	\$220,000.00	\$0.00	\$279,575.51	(\$59,575.51)	127%	\$218,490.54
	Department 390 - Cash Basis Receipts Totals	\$220,000.00	\$0.00	\$279,575.51	(\$59,575.51)	127%	\$218,490.54
	Division 300 - Revenue Totals	\$220,000.00	\$42,917.14	\$322,492.65	(\$102,492.65)	147%	\$257,533.22
	REVENUE TOTALS	\$220,000.00	\$42,917.14	\$322,492.65	(\$102,492.65)	147%	\$257,533.22
	EXPENSE						
Division	600 - Operations						
Department	630 - Operations						
5212							
5212.000	Contracted/Purchased Serv	167,937.20	40,284.70	41,269.77	126,667.43	25	100,244.56
	5212 - Totals	\$167,937.20	\$40,284.70	\$41,269.77	\$126,667.43	25%	\$100,244.56
5214							
5214.000	Interdepartment Services	.00	3,327.66	8,544.60	(8,544.60)	+++	22,513.54
	5214 - Totals	\$0.00	\$3,327.66	\$8,544.60	(\$8,544.60)	+++	\$22,513.54
	Department 630 - Operations Totals	\$167,937.20	\$43,612.36	\$49,814.37	\$118,122.83	30%	\$122,758.10
	Department 670 - Fixed Assets						
5295							
5295.100	Capitalized Interest Exp	.00	.00	(60,169.56)	60,169.56	+++	60,169.56
	5295 - Totals	\$0.00	\$0.00	(\$60,169.56)	\$60,169.56	+++	\$60,169.56
7150							
7150.000	Capitalized Cont/Services	.00	10,355.19	10,355.19	(10,355.19)	+++	(182,927.66)
	7150 - Totals	\$0.00	\$10,355.19	\$10,355.19	(\$10,355.19)	+++	(\$182,927.66)
	Department 670 - Fixed Assets Totals	\$0.00	\$10,355.19	(\$49,814.37)	\$49,814.37	+++	(\$122,758.10)
	Division 600 - Operations Totals	\$167,937.20	\$53,967.55	\$0.00	\$167,937.20	0%	\$0.00
	EXPENSE TOTALS	\$167,937.20	\$53,967.55	\$0.00	\$167,937.20	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	Capital Projects Funds						
Fund	760 - Capital Project-Airport T Totals						
	REVENUE TOTALS	220,000.00	42,917.14	322,492.65	(102,492.65)	147%	257,533.22
	EXPENSE TOTALS	167,937.20	53,967.55	.00	167,937.20	0%	.00
Fund	760 - Capital Project-Airport T Net Gain (Loss)	\$52,062.80	(\$11,050.41)	\$322,492.65	\$270,429.85	619%	\$257,533.22
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	220,000.00	42,917.14	322,492.65	(102,492.65)	147%	257,533.22
	EXPENSE TOTALS	167,937.20	53,967.55	.00	167,937.20	0%	.00
Fund Type	Capital Projects Funds Net Gain (Loss)	\$52,062.80	(\$11,050.41)	\$322,492.65	\$270,429.85	619%	\$257,533.22
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	220,000.00	42,917.14	322,492.65	(102,492.65)	147%	257,533.22
	EXPENSE TOTALS	167,937.20	53,967.55	.00	167,937.20	0%	.00
Fund Category	Proprietary Funds Net Gain (Loss)	\$52,062.80	(\$11,050.41)	\$322,492.65	\$270,429.85	619%	\$257,533.22
	Grand Totals						
	REVENUE TOTALS	220,000.00	42,917.14	322,492.65	(102,492.65)	147%	257,533.22
	EXPENSE TOTALS	167,937.20	53,967.55	.00	167,937.20	0%	.00
	Grand Total Net Gain (Loss)	\$52,062.80	(\$11,050.41)	\$322,492.65	\$270,429.85	619%	\$257,533.22



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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	760 - Capital Project-Airport T					
	ASSETS					
1030						
1030.100	Investment-Central Trea.		634,241.66	302,763.77	331,477.89	109.48
	1030 - Totals		\$634,241.66	\$302,763.77	\$331,477.89	109.48%
1050						
1050.070	Accts Rec.- Federal		51,841.75	16,835.40	35,006.35	207.93
	1050 - Totals		\$51,841.75	\$16,835.40	\$35,006.35	207.93%
1590						
1590.000	Construction in Progress		460,347.82	470,703.01	(10,355.19)	(2.20)
	1590 - Totals		\$460,347.82	\$470,703.01	(\$10,355.19)	(2.20%)
	ASSETS TOTALS		\$1,146,431.23	\$790,302.18	\$356,129.05	45.06%
	LIABILITIES AND FUND EQUITY					
	LIABILITIES					
2020						
2020.000	Accounts Payable		40,284.70	6,648.30	33,636.40	505.94
	2020 - Totals		\$40,284.70	\$6,648.30	\$33,636.40	505.94%
	LIABILITIES TOTALS		\$40,284.70	\$6,648.30	\$33,636.40	505.94%
	FUND EQUITY					
2910						
2910.140	Designated-Capital Project		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		1,023,411.12	700,918.47	322,492.65	46.01
	2920 - Totals		\$1,023,411.12	\$700,918.47	\$322,492.65	46.01%
	FUND EQUITY TOTALS Prior to Current Year Changes		\$1,106,146.53	\$783,653.88	\$322,492.65	41.15%
	Prior Year Fund Equity Adjustment		.00			
	Fund Revenues		.00			
	Fund Expenses		.00			
	FUND EQUITY TOTALS		\$1,106,146.53	\$783,653.88	\$322,492.65	41.15%
	LIABILITIES AND FUND EQUITY TOTALS		\$1,146,431.23	\$790,302.18	\$356,129.05	45.06%
Fund	760 - Capital Project-Airport T	Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Capital Projects Funds	Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds	Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals		\$0.00	\$0.00	\$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 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	374.70	59,696.21	(59,696.21)	+++	43,839.85
3610 - Totals		\$0.00	\$374.70	\$59,696.21	(\$59,696.21)	+++	\$43,839.85
Department 360 - Uses of Prop & Investment Totals		\$0.00	\$374.70	\$59,696.21	(\$59,696.21)	+++	\$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	\$374.70	\$59,696.21	(\$59,696.21)	+++	\$4,045,817.37
REVENUE TOTALS		\$0.00	\$374.70	\$59,696.21	(\$59,696.21)	+++	\$4,045,817.37
EXPENSE							
Division 600 - Operations							
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	.00	.00	59,575.51	(59,575.51)	+++	82,490.54
7200 - Totals		\$0.00	\$0.00	\$59,575.51	(\$59,575.51)	+++	\$82,490.54
Department 680 - Transfer to Other Funds Totals		\$0.00	\$0.00	\$59,575.51	(\$59,575.51)	+++	\$82,490.54
Division 600 - Operations Totals		\$0.00	\$0.00	\$59,575.51	(\$59,575.51)	+++	\$82,490.54
EXPENSE TOTALS		\$0.00	\$0.00	\$59,575.51	(\$59,575.51)	+++	\$82,490.54
Fund 716 - Airport Revenue Bonds Totals							
REVENUE TOTALS		.00	374.70	59,696.21	(59,696.21)	+++	4,045,817.37
EXPENSE TOTALS		.00	.00	59,575.51	(59,575.51)	+++	82,490.54



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	\$374.70	\$120.70	\$120.70	+++	\$3,963,326.83
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	.00	374.70	59,696.21	(59,696.21)	+++	4,045,817.37
	EXPENSE TOTALS	.00	.00	59,575.51	(59,575.51)	+++	82,490.54
Fund Type	Capital Projects Funds Net Gain (Loss)	\$0.00	\$374.70	\$120.70	\$120.70	+++	\$3,963,326.83
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	.00	374.70	59,696.21	(59,696.21)	+++	4,045,817.37
	EXPENSE TOTALS	.00	.00	59,575.51	(59,575.51)	+++	82,490.54
Fund Category	Proprietary Funds Net Gain (Loss)	\$0.00	\$374.70	\$120.70	\$120.70	+++	\$3,963,326.83
	Grand Totals						
	REVENUE TOTALS	.00	374.70	59,696.21	(59,696.21)	+++	4,045,817.37
	EXPENSE TOTALS	.00	.00	59,575.51	(59,575.51)	+++	82,490.54
	Grand Total Net Gain (Loss)	\$0.00	\$374.70	\$120.70	\$120.70	+++	\$3,963,326.83



Balance Sheet

Through 06/30/20



















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	3,963,072.83	3,963,326.83	(254.00)	(.01)
	1020 - Totals	\$3,963,072.83	\$3,963,326.83	(\$254.00)	(0.01%)
1050					
1050.100	Interest Receivable	374.70	.00	374.70	+++
	1050 - Totals	\$374.70	\$0.00	\$374.70	+++
	ASSETS TOTALS	\$3,963,447.53	\$3,963,326.83	\$120.70	0.00%
	FUND EQUITY				
2920					
2920.000	Undesignated/Re. Earnings	3,963,447.53	3,963,326.83	120.70	.00
	2920 - Totals	\$3,963,447.53	\$3,963,326.83	\$120.70	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$3,963,447.53	\$3,963,326.83	\$120.70	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$3,963,447.53	\$3,963,326.83	\$120.70	0.00%
	LIABILITIES AND FUND EQUITY TOTALS	\$3,963,447.53	\$3,963,326.83	\$120.70	0.00%
Fund	716 - Airport Revenue Bonds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Capital Projects Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++

Marine Service Center
Financial Analysis
As Of, And For the Fiscal Year Ending, June 30, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	255,065	 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)	71,583	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)	159,840	 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)	219,299	 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))	250,513	 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)	2,212,708	 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)	161,923	 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?)	2,016,122	 Not Meaningfully Different	 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)	8,481.37	 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?)	7,727.81	 Greater Than Last Year	 Exceeded Plan	Monitor 
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The Marine Service Center exceeded planned performance on all metrics in FY2020. In addition, results improved on all metrics compared to FY2019.

In FY2020, lease revenue increased by \$87.8K, or 52.5% over FY2019; full tenancy was the reason for the large increase in revenue. Net income increased by \$149.5K from FY2019, to \$219.3K.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$159.8K, an increase of \$145.9K from FY2019. Full tenancy resulted in a positive cash flow of \$148.5K for the fiscal year, increasing the Fund's working capital to \$2,212.7K.

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 - 100.00%)	Variance To FY2020 Plan
Revenue:									
Leases	63,766	63,766	63,766	63,767	255,065	167,224	87,841	124,200	130,865
Other Operating Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue:	63,766	63,766	63,766	63,767	255,065	167,224	87,841	124,200	130,865
Cost of Sales:									
Operations	25,408	18,309	20,468	31,040	95,225	153,315	58,090	166,117	70,892
Depreciation	<u>7,890</u>	<u>7,890</u>	<u>7,890</u>	<u>7,544</u>	<u>31,214</u>	<u>31,560</u>	<u>346</u>	<u>31,905</u>	<u>691</u>
Total Cost of Sales:	<u>33,298</u>	<u>26,199</u>	<u>28,358</u>	<u>38,584</u>	<u>126,439</u>	<u>184,875</u>	<u>58,436</u>	<u>198,022</u>	<u>71,583</u>
Gross Margin:	30,468 47.78%	37,567 58.91%	35,408 55.53%	25,183 39.49%	128,626 50.43%	(17,651) -10.56%	146,277 60.98%	(73,822) -59.44%	202,448 109.87%
Selling and Administrative Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Earnings Before Interest (EBI):	30,468 47.78%	37,567 58.91%	35,408 55.53%	25,183	128,626 50.43%	(17,651) -10.56%	146,277 60.98%	(73,822) -59.44%	202,448 109.87%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	10,763	9,676	9,813	60,421	90,673	87,429	3,244	42,000	48,673
Interest Expense:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Non-operating Revenue & Expense:	<u>10,763</u>	<u>9,676</u>	<u>9,813</u>	<u>60,421</u>	<u>90,673</u>	<u>87,429</u>	<u>3,244</u>	<u>42,000</u>	<u>48,673</u>
Net Income:	<u>41,231</u> 64.66%	<u>47,243</u> 74.09%	<u>45,221</u> 70.92%	<u>85,604</u> 134.24%	<u>219,299</u> 85.98%	<u>69,778</u> 41.73%	<u>149,521</u> 170.22%	<u>(31,822)</u> -25.62%	<u>251,121</u> 111.60%
Earnings Before Interest and Depreciation (EBIDA):	38,358 60.15%	45,457 71.29%	43,298 67.90%	32,727 51.32%	159,840 62.67%	13,909 8.32%	145,931 54.35%	(41,917) -33.75%	203,139 96.42%
<u>Debt Principal Coverage</u>									
Simple Cash Flow (Net Income Plus Depreciation)	49,121	55,133	53,111	93,148	250,513	101,338	149,175	83	250,430
Debt Principal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	<u>49,121</u>	<u>55,133</u>	<u>53,111</u>	<u>93,148</u>	<u>250,513</u>	<u>101,338</u>	<u>149,175</u>	<u>83</u>	<u>250,430</u>
Debt Principal Coverage Percentage	0.00%	0.00%	0.00%	0.00%	100%	100%	100%	100%	0%
<u>Simple Asset Replacement Coverage</u>									
Debt Principal Coverage Surplus/Deficit (From Above)	49,121	55,133	53,111	93,148	250,513	101,338	149,175	83	250,430
Depreciation	<u>7,890</u>	<u>7,890</u>	<u>7,890</u>	<u>7,544</u>	<u>31,214</u>	<u>31,560</u>	<u>(346)</u>	<u>31,214</u>	<u>-</u>
Cash Accumulated For/(Taken From) Asset Replacement	41,231	47,243	45,221	85,604	219,299	69,778	149,521	(31,131)	250,430

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 100.00%)	Variance To FY2020 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	49,121	55,133	53,111	93,148	250,513	101,338	149,175	83	250,430
CapEx, Accruals, and other Balance Sheet Changes	-	(1,607)	(734)	(99,681)	(102,022)	(15,756)	(86,266)	-	(102,022)
Increase in (Decrease in) Working Capital	49,121	53,526	52,377	(6,533)	148,491	85,582	62,909	83	148,408
Plus Beginning Total Working Capital	2,064,217	2,113,338	2,166,864	2,219,241	2,064,217	1,978,635	85,582	2,064,217	-
Equals Ending Total Working Capital:	2,113,338	2,166,864	2,219,241	2,212,708	2,212,708	2,064,217	148,491	2,064,300	148,408
Working Capital Detail:									
Repair Reserve (1% of PPE):	34,673	34,673	34,673	34,673	34,673				
Working Capital Designated for CapEx	264,245	262,637	261,903	161,923	161,923				
Undesignated Working Capital	1,814,420	1,869,554	1,922,665	2,016,112	2,016,112				
Total Working Capital:	2,113,338	2,166,864	2,219,241	2,212,708	2,212,708				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	7,589.82	10,799.41	9,893.77	6,504.82	8,481.37				
Working Capital Less Repair Reserve:	7,465.29	10,626.60	9,739.19	6,402.89	8,348.47				
Undesignated Working Capital	6,516.29	9,317.65	8,571.59	5,926.88	7,727.81				
Working Capital Calculation:									
Current Assets	2,113,338	2,166,864	2,219,241	2,217,707	2,217,707				
Current Liabilities	-	-	-	(4,999)	(4,999)				
CPLTD	-	-	-	-	-				
Total Working Capital	2,113,338	2,166,864	2,219,241	2,212,708	2,212,708				

Project	FY2020 Appropriations					Construction In Progress 6/30/2019	Advertising Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Total Expenses	Mixed Project Expenses Reclassified
		Cash	State Grant A/R	Federal Grant A/R	Federal Loan A/R						
90874 - MSC Roof Condenser Replacement	\$ 134,999.00	\$ 86,921.57	\$ -	\$ -	\$ -	\$ 15,755.00	\$ -	\$ 102,322.43	\$ -	\$ 102,322.43	\$ -
90905 - MSC Bulkhead Condition Assessmen	\$ 80,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 214,999.00	\$ 166,921.57	\$ -	\$ -	\$ -	\$ 15,755.00	\$ -	\$ 102,322.43	\$ -	\$ 102,322.43	\$ -

Project	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction In Progress <u>6/30/2020</u>	Total <u>Assets</u>	Accounts <u>Payable</u>	Retainage <u>Payable</u>	Total <u>Liabilities</u>	Working <u>Capital</u>
90874 - MSC Roof Condenser Replacement	\$ 102,322.43	\$ -	\$ 118,077.43	\$ 204,999.00	\$ -	\$ 4,999.00	\$ 4,999.00	\$ 81,922.57
90905 - MSC Bulkhead Condition Assessment	\$ -	\$ -	\$ -	\$ 80,000.00	\$ -	\$ -	\$ -	\$ 80,000.00
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 102,322.43	\$ -	\$ 118,077.43	\$ 284,999.00	\$ -	\$ 4,999.00	\$ 4,999.00	\$ 161,922.57



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	21,255.38	127,532.28	(127,532.28)	+++	42,510.76
	3461 - Totals	\$0.00	\$21,255.38	\$127,532.28	(\$127,532.28)	+++	\$42,510.76
3462							
3462.000	Lease-Seafood Pro Coop	124,200.00	21,255.38	127,532.28	(3,332.28)	103	124,713.30
	3462 - Totals	\$124,200.00	\$21,255.38	\$127,532.28	(\$3,332.28)	103%	\$124,713.30
	Department 340 - Operating Revenue Totals	\$124,200.00	\$42,510.76	\$255,064.56	(\$130,864.56)	205%	\$167,224.06
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	42,000.00	2,971.99	39,141.62	2,858.38	93	43,923.54
	3610 - Totals	\$42,000.00	\$2,971.99	\$39,141.62	\$2,858.38	93%	\$43,923.54
3612							
3612.000	Change in FMV - Investmnt	.00	51,831.00	51,831.00	(51,831.00)	+++	43,505.00
	3612 - Totals	\$0.00	\$51,831.00	\$51,831.00	(\$51,831.00)	+++	\$43,505.00
	Department 360 - Uses of Prop & Investment Totals	\$42,000.00	\$54,802.99	\$90,972.62	(\$48,972.62)	217%	\$87,428.54
	Division 300 - Revenue Totals	\$166,200.00	\$97,313.75	\$346,037.18	(\$179,837.18)	208%	\$254,652.60
	REVENUE TOTALS	\$166,200.00	\$97,313.75	\$346,037.18	(\$179,837.18)	208%	\$254,652.60
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5203							
5203.001	Electric	17,000.00	(127.02)	183.79	16,816.21	1	87,127.59
	5203 - Totals	\$17,000.00	(\$127.02)	\$183.79	\$16,816.21	1%	\$87,127.59
5204							
5204.000	Telephone	2,860.00	486.88	2,935.29	(75.29)	103	2,862.04
	5204 - Totals	\$2,860.00	\$486.88	\$2,935.29	(\$75.29)	103%	\$2,862.04
5205							
5205.000	Insurance	4,938.00	436.26	5,235.12	(297.12)	106	4,794.34
	5205 - Totals	\$4,938.00	\$436.26	\$5,235.12	(\$297.12)	106%	\$4,794.34
5208							
5208.000	Bldg Repair & Maint	81,350.00	20,872.48	66,753.27	14,596.73	82	49,334.00
	5208 - Totals	\$81,350.00	\$20,872.48	\$66,753.27	\$14,596.73	82%	\$49,334.00



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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 Enterprise Funds							
Fund 260 - Marine Service Center							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	42,425.00	.00	939.70	41,485.30	2	903.45
	5212 - Totals	\$42,425.00	\$0.00	\$939.70	\$41,485.30	2%	\$903.45
5214							
5214.000	Interdepartment Services	17,044.00	2,013.26	18,930.73	(1,886.73)	111	8,294.03
	5214 - Totals	\$17,044.00	\$2,013.26	\$18,930.73	(\$1,886.73)	111%	\$8,294.03
5226							
5226.000	Advertising	.00	246.97	246.97	(246.97)	+++	.00
	5226 - Totals	\$0.00	\$246.97	\$246.97	(\$246.97)	+++	\$0.00
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	\$23,928.83	\$95,224.87	\$70,892.13	57%	\$153,315.45
	Division 600 - Operations Totals	\$166,117.00	\$23,928.83	\$95,224.87	\$70,892.13	57%	\$153,315.45
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	1,562.00	130.25	1,563.00	(1.00)	100	1,563.00
	6201 - Totals	\$1,562.00	\$130.25	\$1,563.00	(\$1.00)	100%	\$1,563.00
6205							
6205.000	Depreciation-Buildings	19,217.00	1,226.41	18,524.90	692.10	96	18,871.00
	6205 - Totals	\$19,217.00	\$1,226.41	\$18,524.90	\$692.10	96%	\$18,871.00
6206							
6206.000	Depreciation-Machinery	11,126.00	927.19	11,126.28	(.28)	100	11,126.16
	6206 - Totals	\$11,126.00	\$927.19	\$11,126.28	(\$0.28)	100%	\$11,126.16
	Division 640 - Depreciation/Amortization Totals	\$31,905.00	\$2,283.85	\$31,214.18	\$690.82	98%	\$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	\$26,212.68	\$336,439.05	\$71,582.95	82%	\$254,875.61



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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 Totals						
	REVENUE TOTALS	166,200.00	97,313.75	346,037.18	(179,837.18)	208%	254,652.60
	EXPENSE TOTALS	408,022.00	26,212.68	336,439.05	71,582.95	82%	254,875.61
Fund	260 - Marine Service Center Net Gain (Loss)	(\$241,822.00)	\$71,101.07	\$9,598.13	\$251,420.13	(4%)	(\$223.01)
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	166,200.00	97,313.75	346,037.18	(179,837.18)	208%	254,652.60
	EXPENSE TOTALS	408,022.00	26,212.68	336,439.05	71,582.95	82%	254,875.61
Fund Type	Enterprise Funds Net Gain (Loss)	(\$241,822.00)	\$71,101.07	\$9,598.13	\$251,420.13	(4%)	(\$223.01)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	166,200.00	97,313.75	346,037.18	(179,837.18)	208%	254,652.60
	EXPENSE TOTALS	408,022.00	26,212.68	336,439.05	71,582.95	82%	254,875.61
Fund Category	Proprietary Funds Net Gain (Loss)	(\$241,822.00)	\$71,101.07	\$9,598.13	\$251,420.13	(4%)	(\$223.01)
	Grand Totals						
	REVENUE TOTALS	166,200.00	97,313.75	346,037.18	(179,837.18)	208%	254,652.60
	EXPENSE TOTALS	408,022.00	26,212.68	336,439.05	71,582.95	82%	254,875.61
	Grand Total Net Gain (Loss)	(\$241,822.00)	\$71,101.07	\$9,598.13	\$251,420.13	(4%)	(\$223.01)



Balance Sheet

Through 06/30/20

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	65,681.00	13,850.00	51,831.00	374.23
1027 - Totals		\$65,681.00	\$13,850.00	\$51,831.00	374.23%
1030					
1030.100	Investment-Central Trea.	1,964,317.96	1,919,907.42	44,410.54	2.31
1030 - Totals		\$1,964,317.96	\$1,919,907.42	\$44,410.54	2.31%
1050					
1050.000	Accts Rec.-Misc Billing	20,785.55	76,214.78	(55,429.23)	(72.73)
1050 - Totals		\$20,785.55	\$76,214.78	(\$55,429.23)	(72.73%)
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	(24,650.75)	(23,087.75)	(1,563.00)	(6.77)
1610 - Totals		(\$24,650.75)	(\$23,087.75)	(\$1,563.00)	(6.77%)
1640					
1640.000	Accumulated Depr Building	(3,023,410.28)	(3,004,885.38)	(18,524.90)	(.62)
1640 - Totals		(\$3,023,410.28)	(\$3,004,885.38)	(\$18,524.90)	(0.62%)
1650					
1650.000	Accumulated Depr Equipmnt	(192,832.05)	(181,705.77)	(11,126.28)	(6.12)
1650 - Totals		(\$192,832.05)	(\$181,705.77)	(\$11,126.28)	(6.12%)
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%
ASSETS TOTALS		\$2,256,653.27	\$2,247,055.14	\$9,598.13	0.43%



Balance Sheet

Through 06/30/20

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				
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	(243,229.95)	(252,828.08)	9,598.13	3.80
2920.500	Post Soft Close Entries	(116.78)	(116.78)	.00	.00
	2920 - Totals	(\$243,346.73)	(\$252,944.86)	\$9,598.13	3.79%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$2,256,653.27	\$2,247,055.14	\$9,598.13	0.43%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$2,256,653.27	\$2,247,055.14	\$9,598.13	0.43%
	LIABILITIES AND FUND EQUITY TOTALS	\$2,256,653.27	\$2,247,055.14	\$9,598.13	0.43%
Fund	260 - Marine Service Center Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Enterprise Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	102,322.43	107,677.57	49	15,755.00
	5212 - Totals	\$210,000.00	\$0.00	\$102,322.43	\$107,677.57	49%	\$15,755.00
	Department 630 - Operations Totals	\$210,000.00	\$0.00	\$102,322.43	\$107,677.57	49%	\$15,755.00
	Department 670 - Fixed Assets						
7150							
7150.000	Capitalized Cont/Services	.00	(102,322.43)	(102,322.43)	102,322.43	+++	(15,755.00)
	7150 - Totals	\$0.00	(\$102,322.43)	(\$102,322.43)	\$102,322.43	+++	(\$15,755.00)
	Department 670 - Fixed Assets Totals	\$0.00	(\$102,322.43)	(\$102,322.43)	\$102,322.43	+++	(\$15,755.00)
	Division 600 - Operations Totals	\$210,000.00	(\$102,322.43)	\$0.00	\$210,000.00	0%	\$0.00
	EXPENSE TOTALS	\$210,000.00	(\$102,322.43)	\$0.00	\$210,000.00	0%	\$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	(102,322.43)	.00	210,000.00	0%	.00



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	\$102,322.43	\$210,000.00	\$210,000.00	+++	\$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	(102,322.43)	.00	210,000.00	0%	.00
Fund Type	Capital Projects Funds Net Gain (Loss)	\$0.00	\$102,322.43	\$210,000.00	\$210,000.00	+++	\$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	(102,322.43)	.00	210,000.00	0%	.00
Fund Category	Proprietary Funds Net Gain (Loss)	\$0.00	\$102,322.43	\$210,000.00	\$210,000.00	+++	\$70,000.00
	Grand Totals						
	REVENUE TOTALS	210,000.00	.00	210,000.00	.00	100%	70,000.00
	EXPENSE TOTALS	210,000.00	(102,322.43)	.00	210,000.00	0%	.00
	Grand Total Net Gain (Loss)	\$0.00	\$102,322.43	\$210,000.00	\$210,000.00	+++	\$70,000.00



Balance Sheet

Through 06/30/20

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.		166,921.57	54,245.00	112,676.57	207.72
	1030 - Totals		\$166,921.57	\$54,245.00	\$112,676.57	207.72%
1590						
1590.000	Construction in Progress		118,077.43	15,755.00	102,322.43	649.46
	1590 - Totals		\$118,077.43	\$15,755.00	\$102,322.43	649.46%
	ASSETS TOTALS		\$284,999.00	\$70,000.00	\$214,999.00	307.14%
	LIABILITIES AND FUND EQUITY					
	LIABILITIES					
2023						
2023.000	Retainage Payable		4,999.00	.00	4,999.00	+++
	2023 - Totals		\$4,999.00	\$0.00	\$4,999.00	+++
	LIABILITIES TOTALS		\$4,999.00	\$0.00	\$4,999.00	+++
	FUND EQUITY					
2920						
2920.000	Undesignated/Re. Earnings		149,439.18	(60,560.82)	210,000.00	346.76
	2920 - Totals		\$149,439.18	(\$60,560.82)	\$210,000.00	346.76%
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		\$280,000.00	\$70,000.00	\$210,000.00	300.00%
	Prior Year Fund Equity Adjustment		.00			
	Fund Revenues		.00			
	Fund Expenses		.00			
	FUND EQUITY TOTALS		\$280,000.00	\$70,000.00	\$210,000.00	300.00%
	LIABILITIES AND FUND EQUITY TOTALS		\$284,999.00	\$70,000.00	\$214,999.00	307.14%
Fund	770 - Capital Project-Marine SC Totals		\$0.00	\$0.00	\$0.00	+++
Fund Type	Capital Projects Funds Totals		\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds Totals		\$0.00	\$0.00	\$0.00	+++
	Grand Totals		\$0.00	\$0.00	\$0.00	+++



Gary Paxton Industrial Park
Financial Analysis
As Of, And For the Fiscal Year Ending, June 30, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	187,901	 Increased	 Exceeded Plan	 Reduced lease revenue cash flows will impact future ability to maintain the new dock
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	14,421	n/a	Under 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)	(53,336)	 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)	(415,671)	 Loss Declined	 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))	(61,438)	 Deficit Declined	 Exceeded 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)	730,392	 Not Meaningfully Different	 Exceeded Plan	Working capital is inadequate
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	192,527	 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?)	372,326	 Not meaningfully Different	 Exceeded 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)	905.99	 Increased	 Exceeded 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?)	461.84	 Increased	 Exceeded 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.

In FY2020, Park revenue increased by \$51.4K, or 37.7% over FY2019; increased lease revenue was the reason for the large increase in revenue. The net loss declined by \$114.7K from the comparable period in FY2019, to (\$415.7K).

Earnings (Loss) before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was (\$53.3K), a decrease in the loss in the comparable period in FY2019 of \$84.9K. Total working capital declined by (\$27.5K) in FY2020, to \$730.4K

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, and, with the potential in a new marine haulout facility. 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.

A new marine haulout facility, while offering interesting financial prospects for the future, has no guarantee of financial success. While such a venture may well generate positive earnings before interest and depreciation (EBID), the Municipality may find it difficult to generate enough additional earnings to generate positive earnings before interest (EBI), meaning that the facility is generate enough cash flow to pay for future capital eplacement.

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	FY2020 Plan (S/L - 100.00%)	Variance To FY2020 Plan
Revenue:									
Leases	20,986	62,606	38,154	28,693	150,439	120,673	29,766	151,450	(1,011)
Other Operating Revenue	<u>16,800</u>	<u>2,475</u>	<u>7,758</u>	<u>10,429</u>	<u>37,462</u>	<u>15,754</u>	<u>21,708</u>	<u>20,000</u>	<u>17,462</u>
Total Revenue:	37,786	65,081	45,912	39,122	187,901	136,427	51,474	171,450	16,451
Cost of Sales:									
Operations	60,651	74,902	50,284	55,400	241,237	274,648	33,411	255,658	14,421
Depreciation	<u>108,167</u>	<u>108,166</u>	<u>108,167</u>	<u>109,515</u>	<u>434,015</u>	<u>432,666</u>	<u>(1,349)</u>	<u>322,268</u>	<u>(111,747)</u>
Total Cost of Sales:	<u>168,818</u>	<u>183,068</u>	<u>158,451</u>	<u>164,915</u>	<u>675,252</u>	<u>707,314</u>	<u>32,062</u>	<u>577,926</u>	<u>(97,326)</u>
Gross Margin:	(131,032) -346.77%	(117,987) -181.29%	(112,539) -245.12%	(125,793) -321.54%	(487,351) -259.37%	(570,887) -418.46%	83,536 159.09%	(406,476) -237.08%	(80,875) -22.28%
Selling and Administrative Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Earnings Before Interest (EBI):	(131,032) -346.77%	(117,987) -181.29%	(112,539) -245.12%	(125,793) -321.54%	(487,351) -259.37%	(570,887) -418.46%	83,536 159.09%	(406,476) -237.08%	(80,875) -22.28%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	4,798	3,989	3,939	20,378	33,104	54,764	(21,660)	22,000	11,104
Grant Revenue:	-	-	-	-	-	-	-	-	-
Transfers From Bulk Water Fund:	-	-	30,000	-	30,000	-	30,000	30,000	-
Loss on Impairment	-	-	-	-	-	-	-	-	-
Transfers From SMC Contingency Fund	3,343	2,947	2,905	2,617	11,812	13,701	(1,889)	11,000	812
Transfers to Other Funds	-	-	-	-	-	(23,129)	23,129	-	-
Interest Expense:	<u>(809)</u>	<u>(809)</u>	<u>(809)</u>	<u>(809)</u>	<u>(3,236)</u>	<u>(4,854)</u>	<u>1,618</u>	<u>(3,236)</u>	<u>-</u>
Total Non-operating Revenue & Expense:	<u>7,332</u>	<u>6,127</u>	<u>36,035</u>	<u>22,186</u>	<u>71,680</u>	<u>40,482</u>	<u>31,198</u>	<u>59,764</u>	<u>11,916</u>
Net Income:	<u>(123,700)</u> -327.37%	<u>(111,860)</u> -171.88%	<u>(76,504)</u> -166.63%	<u>(103,607)</u>	<u>(415,671)</u> -221.22%	<u>(530,405)</u> -388.78%	<u>114,734</u> 167.56%	<u>(346,712)</u> -202.22%	<u>(68,959)</u> 369.79%
Earnings Before Interest and Depreciation (EBID):	(22,865) -60.51%	(9,821) -15.09%	(4,372) -9.52%	(16,278) -41.61%	(53,336) -28.39%	(138,221) -101.31%	84,885 72.93%	(84,208) -49.12%	30,872 20.73%

<u>Debt Principal Coverage</u>									
Simple Cash Flow (Net Income Plus Depreciation excluding capital g	(15,533)	(3,694)	1,663	5,908	(11,656)	(97,739)	86,083	(54,444)	42,788
Debt Principal	<u>12,446</u>	<u>12,446</u>	<u>12,446</u>	<u>12,445</u>	<u>49,782</u>	<u>49,784</u>	<u>(2)</u>	<u>49,782</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	<u>(27,979)</u>	<u>(16,140)</u>	<u>(10,783)</u>	<u>(6,537)</u>	<u>(61,438)</u>	<u>(147,523)</u>	<u>86,085</u>	<u>(104,226)</u>	<u>42,788</u>
Debt Principal Coverage Percentage	-124.81%	-29.68%	13.36%	47.47%	-23.41%	-2105600.00%	2105576.59%	-109.36%	2105685.95%

<u>Simple Asset Replacement Coverage</u>									
Debt Principal Coverage Surplus/Deficit (From Above)	(27,979)	(16,140)	(10,783)	(6,537)	(61,438)	(147,523)	86,085	(104,226)	42,788
Depreciation	<u>108,167</u>	<u>108,166</u>	<u>108,167</u>	<u>109,515</u>	<u>434,015</u>	<u>432,666</u>	<u>1,349</u>	<u>434,015</u>	<u>-</u>
Cash Accumulated For/(Taken From) Asset Replacement	<u>(136,146)</u>	<u>(124,306)</u>	<u>(118,950)</u>	<u>(116,052)</u>	<u>(495,453)</u>	<u>(580,189)</u>	<u>84,736</u>	<u>(538,241)</u>	<u>42,788</u>

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 100.00%)	Variance To FY2020 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	(27,979)	(16,140)	19,217	(6,537)	(31,438)	(147,523)	116,085	(104,226)	72,788
CapEx, Accruals, and other Balance Sheet Changes	(7,587)	252	11,263	12	3,940	201,901	(197,961)	3,940	-
Increase in (Decrease in) Working Capital	(35,566)	(15,888)	30,480	(6,525)	(27,498)	54,378	(81,876)	(100,286)	72,788
Plus Beginning Total Working Capital	757,890	722,324	706,437	736,917	757,890	703,512	54,378	757,890	-
Equals Ending Total Working Capital:	722,324	706,437	736,917	730,392	730,392	757,890	(27,498)	657,604	72,788
Working Capital Detail:									
Repair Reserve (1% of PPE):	164,890	164,890	164,890	165,539	165,539				
Working Capital Designated for CapEx	205,792	193,641	192,812	192,527	192,527				
Undesignated Working Capital	351,641	347,906	379,215	372,326	372,326				
Total Working Capital:	722,324	706,437	736,917	730,392	730,392				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	891.84	731.22	1,058.31	970.79	905.99				
Total Working Capital Less Repair Reserve	688.25	560.55	821.51	750.76	700.65				
Undesignated Working Capital	434.16	360.11	544.60	494.87	461.84				
Working Capital Calculation:									
Current Assets	871,672	855,785	886,265	837,427	837,427				
Current Liabilities	(99,564)	(99,564)	(99,564)	(253)	(253)				
CPLTD	(49,784)	(49,784)	(49,784)	(49,782)	(49,782)				
Total Working Capital	722,324	706,437	736,917	787,392	787,392				

GPIP Fund Capital Project Detail									Contracted &			
Project	FY2019	FY2019		State	State	Federal	Construction		Purchased	Interdepartment	Transfer	Total
	Appropriations	Loan		Grant	Loan	Loan	In Progress	Supplies	Services	Services	Out	Expenses
		Grant & Other	Cash	A/R	A/R	A/R	6/30/2019	Expense	Expenses	Expenses		
90748 - GPIP Dock	\$ -	\$ -	\$ 172,050.77	\$ -	\$ -	\$ -	\$ 2,540.88	\$ -	\$ 176.35	\$ 652.71	\$ -	\$ 829.06
90836 - GPIP Shoreline Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90837 - GPIP Dock Access Ramp Design	\$ -	\$ -	\$ 475.94	\$ -	\$ -	\$ -	\$ 34,983.57	\$ -	\$ 22,235.00	\$ 4,305.49	\$ -	\$ 26,540.49
90854 - GPIP Site Cleanup	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90875 - GPIP Wash Down Pad	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ -	\$ 192,526.71	\$ -	\$ -	\$ -	\$ 37,524.45	\$ -	\$ 22,411.35	\$ 4,958.20	\$ -	\$ 27,369.55

GPIP Fund Capital Project Detail									
Project	Mixed Project Expenses Reclassified	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction In Progress <u>6/30/2019</u>	Total <u>Assets</u>	Accounts <u>Payable</u>	Retainage <u>Payable</u>	Total <u>Liabilities</u>	Working <u>Capital</u>
90748 - GPIP Dock	\$ -	\$ (2,540.88)	\$ 3,369.94	\$ -	\$ 172,050.77	\$ -	\$ -	\$ -	\$ 172,050.77
90836 - GPIP Shoreline Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90837 - GPIP Dock Access Ramp Design	\$ -	\$ (34,983.57)	\$ 61,524.06	\$ -	\$ 475.94	\$ -	\$ -	\$ -	\$ 475.94
90854 - GPIP Site Cleanup	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90875 - GPIP Wash Down Pad	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
Totals:	\$ -	\$ (37,524.45)	\$ 64,894.00	\$ -	\$ 192,526.71	\$ -	\$ -	\$ -	\$ 192,526.71



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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 270 - Gary Paxton Industrial Park							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3442							
3442.000	Moorage-Transient	10,000.00	3,743.69	22,473.18	(12,473.18)	225	10,464.24
3442 - Totals		\$10,000.00	\$3,743.69	\$22,473.18	(\$12,473.18)	225%	\$10,464.24
3473							
3473.000	GPIP Dock Tariff Charges	10,000.00	2,520.16	8,756.55	1,243.45	88	3,935.67
3473.001	Freight Storage	.00	144.75	1,217.79	(1,217.79)	+++	101.57
3473.005	Fuel Flowage	.00	833.34	5,014.37	(5,014.37)	+++	243.32
3473 - Totals		\$10,000.00	\$3,498.25	\$14,988.71	(\$4,988.71)	150%	\$4,280.56
Department 340 - Operating Revenue Totals		\$20,000.00	\$7,241.94	\$37,461.89	(\$17,461.89)	187%	\$14,744.80
Department 360 - Uses of Prop & Investment							
3601							
3601.000	Rent - Land	151,450.00	1,415.50	55,740.39	95,709.61	37	48,146.46
3601 - Totals		\$151,450.00	\$1,415.50	\$55,740.39	\$95,709.61	37%	\$48,146.46
3602							
3602.000	Rent - Building	.00	16,975.34	94,698.60	(94,698.60)	+++	72,527.17
3602 - Totals		\$0.00	\$16,975.34	\$94,698.60	(\$94,698.60)	+++	\$72,527.17
3610							
3610.000	Interest Income	22,000.00	1,150.23	16,270.93	5,729.07	74	25,682.41
3610 - Totals		\$22,000.00	\$1,150.23	\$16,270.93	\$5,729.07	74%	\$25,682.41
3612							
3612.000	Change in FMV - Investmnt	.00	16,833.00	16,833.00	(16,833.00)	+++	31,185.00
3612 - Totals		\$0.00	\$16,833.00	\$16,833.00	(\$16,833.00)	+++	\$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	\$36,374.07	\$183,542.92	(\$10,092.92)	106%	\$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



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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							
REVENUE							
Division 300 - Revenue							
Department 390 - Cash Basis Receipts							
3950							
3950.173	Transfer In SCIP Conting	11,000.00	869.66	11,811.79	(811.79)	107	13,700.81
3950.540	Transfer in from fund 540	30,000.00	.00	30,000.00	.00	100	.00
3950.780	Transfer in GPIP Capital Project Fund	.00	64,894.00	64,894.00	(64,894.00)	+++	35,000.00
3950 - Totals		\$41,000.00	\$65,763.66	\$106,705.79	(\$65,705.79)	260%	\$48,700.81
Department 390 - Cash Basis Receipts Totals		\$41,000.00	\$65,763.66	\$106,705.79	(\$65,705.79)	260%	\$48,700.81
Division 300 - Revenue Totals		\$234,450.00	\$109,379.67	\$327,710.60	(\$93,260.60)	140%	\$239,892.27
REVENUE TOTALS		\$234,450.00	\$109,379.67	\$327,710.60	(\$93,260.60)	140%	\$239,892.27
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5203							
5203.001	Electric	34,000.00	2,199.57	16,089.23	17,910.77	47	20,105.45
5203.005	Heating Fuel	.00	.00	.00	.00	+++	17,319.87
5203 - Totals		\$34,000.00	\$2,199.57	\$16,089.23	\$17,910.77	47%	\$37,425.32
5204							
5204.000	Telephone	1,200.00	232.14	1,414.33	(214.33)	118	1,382.62
5204 - Totals		\$1,200.00	\$232.14	\$1,414.33	(\$214.33)	118%	\$1,382.62
5205							
5205.000	Insurance	17,771.00	1,875.39	22,059.09	(4,288.09)	124	16,906.21
5205 - Totals		\$17,771.00	\$1,875.39	\$22,059.09	(\$4,288.09)	124%	\$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	110.46	469.98	4,530.02	9	4,060.83
5208 - Totals		\$5,000.00	\$110.46	\$469.98	\$4,530.02	9%	\$4,060.83
5212							
5212.000	Contracted/Purchased Serv	113,725.00	50.00	96,623.43	17,101.57	85	95,444.49
5212 - Totals		\$113,725.00	\$50.00	\$96,623.43	\$17,101.57	85%	\$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	6,857.59	70,121.76	(2,383.76)	104	73,191.21
	5214 - Totals		\$67,738.00	\$6,857.59	\$70,121.76	(\$2,383.76)	104%	\$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	39.00	30,208.40	15.60	100	5,276.05
	5225 - Totals		\$30,224.00	\$39.00	\$30,208.40	\$15.60	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	.00	2,146.97	(2,146.97)	+++	39,957.68
	5230 - Totals		\$0.00	\$0.00	\$2,146.97	(\$2,146.97)	+++	\$39,957.68
5231								
5231.000	Credit Card Expense		500.00	117.58	1,072.47	(572.47)	214	685.40
	5231 - Totals		\$500.00	\$117.58	\$1,072.47	(\$572.47)	214%	\$685.40
5290								
5290.000	Other Expenses		1,000.00	1,031.56	1,031.56	(31.56)	103	85.00
	5290 - Totals		\$1,000.00	\$1,031.56	\$1,031.56	(\$31.56)	103%	\$85.00
	Department 630 - Operations Totals		\$289,658.00	\$12,513.29	\$241,237.22	\$48,420.78	83%	\$274,648.36
	Division 600 - Operations Totals		\$289,658.00	\$12,513.29	\$241,237.22	\$48,420.78	83%	\$274,648.36
Division 640 - Depreciation/Amortization								
6101								
6101.000	Amortization		24,660.00	2,055.02	24,660.24	(.24)	100	24,660.24
	6101 - Totals		\$24,660.00	\$2,055.02	\$24,660.24	(\$0.24)	100%	\$24,660.24
6201								
6201.000	Depreciation-Land Improve		140,466.00	12,597.46	145,262.41	(4,796.41)	103	144,725.41
	6201 - Totals		\$140,466.00	\$12,597.46	\$145,262.41	(\$4,796.41)	103%	\$144,725.41



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Account	Account Description		Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year 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	62,520.24	(.24)	100	62,520.12
	6202 - Totals		\$62,520.00	\$5,210.02	\$62,520.24	(\$0.24)	100%	\$62,520.12
6203								
6203.000	Depreciation-Harbors		189,220.00	16,579.59	190,031.33	(811.33)	100	189,219.55
	6203 - Totals		\$189,220.00	\$16,579.59	\$190,031.33	(\$811.33)	100%	\$189,219.55
6205								
6205.000	Depreciation-Buildings		12.00	961.72	11,540.64	(11,528.64)	96,172	11,540.54
	6205 - Totals		\$12.00	\$961.72	\$11,540.64	(\$11,528.64)	96,172%	\$11,540.54
	Division 640 - Depreciation/Amortization Totals		\$416,878.00	\$37,403.81	\$434,014.86	(\$17,136.86)	104%	\$432,665.86
Division 650 - Debt Payments								
5295								
5295.000	Interest Expense		3,236.00	3,235.84	3,235.84	.16	100	4,853.76
	5295 - Totals		\$3,236.00	\$3,235.84	\$3,235.84	\$0.16	100%	\$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	\$3,235.84	\$3,235.84	\$49,783.16	6%	\$4,853.76
Division 680 - Transfers Between Funds								
7200								
7200.000	Interfund Transfers Out		.00	1,871.84	11,236.58	(11,236.58)	+++	65,128.97
	7200 - Totals		\$0.00	\$1,871.84	\$11,236.58	(\$11,236.58)	+++	\$65,128.97
	Division 680 - Transfers Between Funds Totals		\$0.00	\$1,871.84	\$11,236.58	(\$11,236.58)	+++	\$65,128.97
	EXPENSE TOTALS		\$759,555.00	\$55,024.78	\$689,724.50	\$69,830.50	91%	\$777,296.95
	Fund 270 - Gary Paxton Industrial Park Totals							
	REVENUE TOTALS		234,450.00	109,379.67	327,710.60	(93,260.60)	140%	239,892.27



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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	759,555.00	55,024.78	689,724.50	69,830.50	91%	777,296.95
Fund	270 - Gary Paxton Industrial Park Net Gain (Loss)	(\$525,105.00)	\$54,354.89	(\$362,013.90)	\$163,091.10	69%	(\$537,404.68)
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	234,450.00	109,379.67	327,710.60	(93,260.60)	140%	239,892.27
	EXPENSE TOTALS	759,555.00	55,024.78	689,724.50	69,830.50	91%	777,296.95
Fund Type	Enterprise Funds Net Gain (Loss)	(\$525,105.00)	\$54,354.89	(\$362,013.90)	\$163,091.10	69%	(\$537,404.68)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	234,450.00	109,379.67	327,710.60	(93,260.60)	140%	239,892.27
	EXPENSE TOTALS	759,555.00	55,024.78	689,724.50	69,830.50	91%	777,296.95
Fund Category	Proprietary Funds Net Gain (Loss)	(\$525,105.00)	\$54,354.89	(\$362,013.90)	\$163,091.10	69%	(\$537,404.68)
	Grand Totals						
	REVENUE TOTALS	234,450.00	109,379.67	327,710.60	(93,260.60)	140%	239,892.27
	EXPENSE TOTALS	759,555.00	55,024.78	689,724.50	69,830.50	91%	777,296.95
	Grand Total Net Gain (Loss)	(\$525,105.00)	\$54,354.89	(\$362,013.90)	\$163,091.10	69%	(\$537,404.68)



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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	22,837.00	6,004.00	16,833.00	280.36
1027 - Totals		\$22,837.00	\$6,004.00	\$16,833.00	280.36%
1030					
1030.100	Investment-Central Trea.	547,322.74	633,830.59	(86,507.85)	(13.65)
1030 - Totals		\$547,322.74	\$633,830.59	(\$86,507.85)	(13.65%)
1050					
1050.000	Accts Rec.-Misc Billing	46,771.63	16,324.64	30,446.99	186.51
1050 - Totals		\$46,771.63	\$16,324.64	\$30,446.99	186.51%
1070					
1070.010	Notes Receivable	27,967.88	36,616.92	(8,649.04)	(23.62)
1070 - Totals		\$27,967.88	\$36,616.92	(\$8,649.04)	(23.62%)
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	7,633,685.32	7,568,791.32	64,894.00	.86
1530 - Totals		\$7,633,685.32	\$7,568,791.32	\$64,894.00	0.86%
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%
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%



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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				
1600					
1600.100	Accumulated Depreciation Land Improvements	(98,640.85)	(73,980.61)	(24,660.24)	(33.33)
1600 - Totals		(98,640.85)	(73,980.61)	(\$24,660.24)	(33.33%)
1610					
1610.000	Accumulated Depr. Land Im	(1,505,260.20)	(1,359,997.79)	(145,262.41)	(10.68)
1610 - Totals		(\$1,505,260.20)	(\$1,359,997.79)	(\$145,262.41)	(10.68%)
1620					
1620.000	Accumulated Depr Ut Plant	(900,674.13)	(838,153.89)	(62,520.24)	(7.46)
1620 - Totals		(\$900,674.13)	(\$838,153.89)	(\$62,520.24)	(7.46%)
1630					
1630.000	Accumulated Depr Harbor	(473,861.00)	(283,829.67)	(190,031.33)	(66.95)
1630 - Totals		(\$473,861.00)	(\$283,829.67)	(\$190,031.33)	(66.95%)
1640					
1640.000	Accumulated Depr Building	(95,555.42)	(84,014.78)	(11,540.64)	(13.74)
1640 - Totals		(\$95,555.42)	(\$84,014.78)	(\$11,540.64)	(13.74%)
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	\$17,602,420.98	\$18,019,418.74	(\$416,997.76)	(2.31%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2020					
2020.000	Accounts Payable	253.01	5,454.74	(5,201.73)	(95.36)
2020 - Totals		\$253.01	\$5,454.74	(\$5,201.73)	(95.36%)
2025					
2025.000	Interfund Payable	.20	.20	.00	.00
2025 - Totals		\$0.20	\$0.20	\$0.00	0.00%
2300					
2300.000	Advances Payable	49,782.16	99,564.29	(49,782.13)	(50.00)
2300 - Totals		\$49,782.16	\$99,564.29	(\$49,782.13)	(50.00%)
	LIABILITIES TOTALS	\$50,035.37	\$105,019.23	(\$54,983.86)	(52.36%)



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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				
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	2,427,569.38	2,427,569.38	.00	.00
2800.002	Contributed Cap.-State	1,304,917.94	1,304,917.94	.00	.00
2800.003	Contributed Cap.-Local	1,749,388.61	1,749,388.61	.00	.00
	2800 - Totals	\$5,481,875.93	\$5,481,875.93	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	151.00	151.00	.00	.00
	2900 - Totals	\$151.00	\$151.00	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	(439,765.78)	(439,765.78)	.00	.00
	2910 - Totals	(\$439,765.78)	(\$439,765.78)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	12,510,275.46	12,872,289.36	(362,013.90)	(2.81)
	2920 - Totals	\$12,510,275.46	\$12,872,289.36	(\$362,013.90)	(2.81%)
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	\$17,552,385.61	\$17,914,399.51	(\$362,013.90)	(2.02%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$17,552,385.61	\$17,914,399.51	(\$362,013.90)	(2.02%)
	LIABILITIES AND FUND EQUITY TOTALS	\$17,602,420.98	\$18,019,418.74	(\$416,997.76)	(2.31%)
Fund	270 - Gary Paxton Industrial Park Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Enterprise Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$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 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	285.00	22,411.35	3,327.40	87	20,540.89
	5212 - Totals	\$25,738.75	\$285.00	\$22,411.35	\$3,327.40	87%	\$20,540.89
5214							
5214.000	Interdepartment Services	.00	.00	4,958.20	(4,958.20)	+++	8,852.26
	5214 - Totals	\$0.00	\$0.00	\$4,958.20	(\$4,958.20)	+++	\$8,852.26
	Department 630 - Operations Totals	\$25,738.75	\$285.00	\$27,369.55	(\$1,630.80)	106%	\$29,393.15
Department 670 - Fixed Assets							
7150							
7150.000	Capitalized Cont/Services	.00	(27,369.55)	(27,369.55)	27,369.55	+++	(29,393.15)
	7150 - Totals	\$0.00	(\$27,369.55)	(\$27,369.55)	\$27,369.55	+++	(\$29,393.15)
	Department 670 - Fixed Assets Totals	\$0.00	(\$27,369.55)	(\$27,369.55)	\$27,369.55	+++	(\$29,393.15)
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	.00	64,894.00	64,894.00	(64,894.00)	+++	35,000.00
	7200 - Totals	\$0.00	\$64,894.00	\$64,894.00	(\$64,894.00)	+++	\$35,000.00
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$64,894.00	\$64,894.00	(\$64,894.00)	+++	\$35,000.00
	Division 600 - Operations Totals	\$25,738.75	\$37,809.45	\$64,894.00	(\$39,155.25)	252%	\$35,000.00
	EXPENSE TOTALS	\$25,738.75	\$37,809.45	\$64,894.00	(\$39,155.25)	252%	\$35,000.00
	Fund 780 - Capital Project-GPIP Totals						
	REVENUE TOTALS	.00	.00	.00	.00	+++	42,000.00
	EXPENSE TOTALS	25,738.75	37,809.45	64,894.00	(39,155.25)	252%	35,000.00
	Fund 780 - Capital Project-GPIP Net Gain (Loss)	(\$25,738.75)	(\$37,809.45)	(\$64,894.00)	(\$39,155.25)	252%	\$7,000.00



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	37,809.45	64,894.00	(39,155.25)	252%	35,000.00
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$25,738.75)	(\$37,809.45)	(\$64,894.00)	(\$39,155.25)	252%	\$7,000.00
Fund Category Proprietary Funds Totals							
	REVENUE TOTALS	.00	.00	.00	.00	+++	42,000.00
	EXPENSE TOTALS	25,738.75	37,809.45	64,894.00	(39,155.25)	252%	35,000.00
Fund Category	Proprietary Funds Net Gain (Loss)	(\$25,738.75)	(\$37,809.45)	(\$64,894.00)	(\$39,155.25)	252%	\$7,000.00
Grand Totals							
	REVENUE TOTALS	.00	.00	.00	.00	+++	42,000.00
	EXPENSE TOTALS	25,738.75	37,809.45	64,894.00	(39,155.25)	252%	35,000.00
	Grand Total Net Gain (Loss)	(\$25,738.75)	(\$37,809.45)	(\$64,894.00)	(\$39,155.25)	252%	\$7,000.00



Balance Sheet

Through 06/30/20



















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 780 - Capital Project-GPIP					
ASSETS					
1030					
1030.100	Investment-Central Trea.	192,526.71	223,316.26	(30,789.55)	(13.79)
1030 - Totals		\$192,526.71	\$223,316.26	(\$30,789.55)	(13.79%)
1590					
1590.000	Construction in Progress	.00	37,524.45	(37,524.45)	(100.00)
1590 - Totals		\$0.00	\$37,524.45	(\$37,524.45)	(100.00%)
ASSETS TOTALS		\$192,526.71	\$260,840.71	(\$68,314.00)	(26.19%)
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	192,526.71	257,420.71	(64,894.00)	(25.21)
2920 - Totals		\$192,526.71	\$257,420.71	(\$64,894.00)	(25.21%)
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		\$192,526.71	\$257,420.71	(\$64,894.00)	(25.21%)
Prior Year Fund Equity Adjustment		.00			
Fund Revenues		.00			
Fund Expenses		.00			
FUND EQUITY TOTALS		\$192,526.71	\$257,420.71	(\$64,894.00)	(25.21%)
LIABILITIES AND FUND EQUITY TOTALS		\$192,526.71	\$260,840.71	(\$68,314.00)	(26.19%)
Fund 780 - Capital Project-GPIP Totals		\$0.00	\$0.00	\$0.00	+++
Fund Type Capital Projects Funds Totals		\$0.00	\$0.00	\$0.00	+++
Fund Category Proprietary Funds Totals		\$0.00	\$0.00	\$0.00	+++
Grand Totals		\$0.00	\$0.00	\$0.00	+++

Information Technology Fund
Financial Analysis
As Of, And For the Fiscal Year Ending, June 30, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	1,592,362	 Decreased	 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)	26,238	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)	425,001	 Decreased	 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)	190,329	 Decreased	 Exceeded Plan	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>))	313,025	 Decreased	 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)	265,621	 Less Than Prior Year	 More Than Planned	Working capital temporarily increased due to transfers for project funding
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for 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?)	265,621	 Less Than Prior Year	 Greater Than Planned	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)	74.82	 Less Than 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?)	66.44	 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.

Overall working capital in the IT Fund fell by \$85K in FY2020, primarily due to heavy capital expenditures. In FY 2020, capital expenditures were \$304.8K. Cash flow after outlays for operations and debt service was \$313K; thus, almost all operational cash flow in FY2020 was immediately consumed in capital outlays. At the end of FY2020, working capital was \$265.6K

The focus of the IT Fund has been to generate cash flow from its operations in order to improve its level of working capital. The pace of information technology transformation will continue to be one of constant growth and increases in complexity. Information technology systems can not only not remain static, they must be constantly improved and replaced as new technologies emerge. This continuous renewal and replacement is expensive; it requires lots of resources, both in cash and personnel. Accordingly, the most important metric to analyze in the Information Technology Fund is working capital, to ensure that working capital is adequate to meet anticipated future investment requirements. 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 (S/L - 100.00%)	Variance To FY2019 Plan
Revenue:									
Data Processing Charges	385,200	385,200	385,200	385,200	1,540,800	1,238,679	302,121	1,540,801	(1)
Other Operating Revenue	<u>-</u>	<u>4,289</u>	<u>4,941</u>	<u>42,332</u>	<u>51,562</u>	<u>609,275</u>	<u>(557,714)</u>	<u>11,094</u>	<u>40,468</u>
Total Revenue:	385,200	389,489	390,141	427,532	1,592,362	1,847,954	(255,592)	1,551,895	40,467
Cost of Sales:									
Operations	262,038	348,821	297,067	259,435	1,167,361	1,032,490	(134,871)	1,235,609	68,248
Depreciation	<u>48,787</u>	<u>48,786</u>	<u>48,787</u>	<u>94,105</u>	<u>240,465</u>	<u>195,146</u>	<u>(45,319)</u>	<u>198,455</u>	<u>(42,010)</u>
Total Cost of Sales:	<u>310,825</u>	<u>397,607</u>	<u>345,854</u>	<u>353,540</u>	<u>1,407,826</u>	<u>1,227,636</u>	<u>(180,190)</u>	<u>1,434,064</u>	<u>26,238</u>
Gross Margin:	74,375 19.31%	(8,119) -2.08%	44,287 11.35%	73,992 17.31%	184,536 11.59%	620,318 33.57%	(435,782) -21.98%	117,831 7.59%	66,705 4.00%
Selling and Administrative Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Earnings Before Interest (EBI):	74,375 19.31%	(8,119) -2.08%	44,287 11.35%	73,992 17.31%	184,536 11.59%	620,318 33.57%	(435,782) -21.98%	117,831 7.59%	66,705 4.00%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	4,797	2,374	2,041	7,180	16,392	8,197	8,195	500	15,892
Transfer s out/Interest expense	<u>(2,650)</u>	<u>(2,650)</u>	<u>(2,650)</u>	<u>(2,649)</u>	<u>(10,599)</u>	<u>(374,132)</u>	<u>363,533</u>	<u>(10,600)</u>	<u>1</u>
Total Non-operating Revenue & Expense:	<u>2,147</u>	<u>(276)</u>	<u>(609)</u>	<u>4,531</u>	<u>5,793</u>	<u>(365,935)</u>	<u>371,728</u>	<u>(10,100)</u>	<u>15,893</u>
Net Income:	<u>76,522</u> 19.87%	<u>(8,395)</u> -2.16%	<u>43,678</u> 11.20%	<u>78,523</u> 18.37%	<u>190,329</u> 11.95%	<u>254,383</u> 13.77%	<u>(64,054)</u> 25.06%	<u>107,731</u> 6.94%	<u>82,598</u> 5.01%
Earnings Before Interest and Depreciation (EBIDA):	123,162 31.97%	40,668 10.44%	93,074 23.86%	168,097 39.32%	425,001 26.69%	815,464 44.13%	(390,463) -17.44%	316,286 20.38%	24,695 6.31%
<u>Debt Principal Coverage</u>									
Simple Cash Flow (Net Income Plus Depreciation)	125,309	40,392	92,465	172,628	430,794	449,529	(18,735)	306,186	124,608
Debt Principal	<u>29,443</u>	<u>29,443</u>	<u>29,443</u>	<u>29,440</u>	<u>117,769</u>	<u>117,769</u>	<u>(1)</u>	<u>117,769</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	<u>95,867</u>	<u>10,949</u>	<u>63,022</u>	<u>143,188</u>	<u>313,025</u>	<u>331,760</u>	<u>(18,735)</u>	<u>188,418</u>	<u>124,608</u>
Debt Principal Coverage Percentage	0.00%	0.00%	0.00%	0.00%	100%	100%	100%	100%	0%
<u>Simple Asset Replacement Coverage</u>									
Debt Principal Coverage Surplus/Deficit (From Above)	95,867	10,949	63,022	143,188	313,025	331,760	(18,735)	188,418	124,608
Depreciation	<u>48,787</u>	<u>48,786</u>	<u>48,787</u>	<u>94,105</u>	<u>240,465</u>	<u>195,146</u>	<u>45,319</u>	<u>240,465</u>	<u>-</u>
Cash Accumulated For/(Taken From) Asset Replacement	47,080	(37,838)	14,235	49,083	72,560	136,614	(64,054)	(52,048)	124,608

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2019 Plan (S/L - 100.00%)	Variance To FY2019 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	95,867	10,949	63,022	143,188	313,025	331,760	(18,735)	188,418	124,608
CapEx, Accruals, and other Balance Sheet Changes	32,092	(84,293)	(125,970)	(220,093)	(398,264)	36,265	(434,529)	(398,264)	-
Increase in (Decrease in) Working Capital	127,959	(73,345)	(62,948)	(76,905)	(85,239)	368,025	(453,264)	(209,847)	124,608
Plus Beginning Total Working Capital	350,860	478,819	405,474	342,526	350,860	(17,165)	368,025	350,860	-
Equals Ending Total Working Capital:	478,819	405,474	342,526	265,621	265,621	350,860	(85,239)	141,014	124,608
Working Capital Detail:									
Repair Reserve (1% of PPE):	26,724	26,724	26,724	29,771	29,771				
Working Capital Designated for CapEx	-	-	-	-	-				
Undesignated Working Capital	452,095	378,750	315,802	235,850	235,850				
Total Working Capital:	478,819	405,474	342,526	265,621	265,621				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	148.55	97.13	94.96	83.14	74.82				
Total Working Capital Less Repair Reserve:	140.26	90.73	87.55	73.82	66.44				
Undesignated Working Capital	140.26	90.73	87.55	73.82	66.44				
Working Capital Calculation:									
Current Assets	611,742	538,397	445,141	434,922	434,922				
Current Liabilities	(15,154)	(15,154)	15,154	(51,532)	(51,532)				
CPLTD	(117,769)	(117,769)	(117,769)	(117,769)	(117,769)				
Total Working Capital	478,819	405,474	342,526	265,621	265,621				



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	17,541.17	26,118.17	(15,024.17)	235	5,919.33
	3101 - Totals	\$11,094.00	\$17,541.17	\$26,118.17	(\$15,024.17)	235%	\$5,919.33
	Department 310 - State Revenue Totals	\$11,094.00	\$17,541.17	\$26,118.17	(\$15,024.17)	235%	\$5,919.33
Department 340 - Operating Revenue							
3471							
3471.000	D/P Monthly Billing	1,495,801.00	128,400.00	1,540,800.00	(44,999.00)	103	1,238,679.00
	3471 - Totals	\$1,495,801.00	\$128,400.00	\$1,540,800.00	(\$44,999.00)	103%	\$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	652.71	(652.71)	+++	895.25
	3491 - Totals	\$0.00	\$0.00	\$652.71	(\$652.71)	+++	\$895.25
	Department 340 - Operating Revenue Totals	\$1,540,801.00	\$128,400.00	\$1,541,452.71	(\$651.71)	100%	\$1,557,034.63
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	500.00	623.09	11,122.60	(10,622.60)	2,225	1,068.51
	3610 - Totals	\$500.00	\$623.09	\$11,122.60	(\$10,622.60)	2,225%	\$1,068.51
3612							
3612.000	Change in FMV - Investmnt	.00	5,269.00	5,269.00	(5,269.00)	+++	7,128.00
	3612 - Totals	\$0.00	\$5,269.00	\$5,269.00	(\$5,269.00)	+++	\$7,128.00
	Department 360 - Uses of Prop & Investment Totals	\$500.00	\$5,892.09	\$16,391.60	(\$15,891.60)	3,278%	\$8,196.51
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	.00	24,791.44	24,791.44	(24,791.44)	+++	285,000.00
	3950 - Totals	\$0.00	\$24,791.44	\$24,791.44	(\$24,791.44)	+++	\$285,000.00
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$24,791.44	\$24,791.44	(\$24,791.44)	+++	\$285,000.00
	Division 300 - Revenue Totals	\$1,552,395.00	\$176,624.70	\$1,608,753.92	(\$56,358.92)	104%	\$1,856,150.47
	REVENUE TOTALS	\$1,552,395.00	\$176,624.70	\$1,608,753.92	(\$56,358.92)	104%	\$1,856,150.47



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	32,335.84	254,664.01	41,710.39	86	227,137.18
5110.002	Holidays	.00	1,428.28	10,984.92	(10,984.92)	+++	9,113.36
5110.003	Sick Leave	.00	422.08	3,174.06	(3,174.06)	+++	5,744.45
5110.004	Overtime	.00	.00	1,006.70	(1,006.70)	+++	1,038.24
5110 - Totals		\$296,374.40	\$34,186.20	\$269,829.69	\$26,544.71	91%	\$243,033.23
5120							
5120.001	Annual Leave	12,871.00	15,487.36	41,053.69	(28,182.69)	319	22,464.66
5120.002	SBS	19,011.79	2,223.28	18,336.53	675.26	96	16,415.65
5120.003	Medicare	4,497.12	525.91	4,337.39	159.73	96	3,882.97
5120.004	PERS	76,297.63	38,088.38	104,131.60	(27,833.97)	136	21,742.98
5120.005	Health Insurance	91,343.16	.00	91,343.20	(.04)	100	85,353.67
5120.006	Life Insurance	47.64	3.97	47.64	.00	100	44.10
5120.007	Workmen's Compensation	1,515.89	164.13	1,373.29	142.60	91	1,347.59
5120 - Totals		\$205,584.23	\$56,493.03	\$260,623.34	(\$55,039.11)	127%	\$151,251.62
5201							
5201.000	Training and Travel	13,500.00	.00	641.10	12,858.90	5	6,856.76
5201 - Totals		\$13,500.00	\$0.00	\$641.10	\$12,858.90	5%	\$6,856.76
5204							
5204.000	Telephone	175,740.00	41,338.22	228,192.82	(52,452.82)	130	186,532.26
5204.001	Cell Phone Stipend	900.00	75.00	900.00	.00	100	825.00
5204 - Totals		\$176,640.00	\$41,413.22	\$229,092.82	(\$52,452.82)	130%	\$187,357.26
5205							
5205.000	Insurance	11,752.00	1,432.01	16,165.83	(4,413.83)	138	10,617.72
5205 - Totals		\$11,752.00	\$1,432.01	\$16,165.83	(\$4,413.83)	138%	\$10,617.72
5206							
5206.000	Supplies	11,948.01	1,719.87	2,916.63	9,031.38	24	3,369.72
5206 - Totals		\$11,948.01	\$1,719.87	\$2,916.63	\$9,031.38	24%	\$3,369.72
5207							
5207.000	Repairs & Maintenance	195,618.00	1,463.66	135,234.22	60,383.78	69	139,454.01
5207 - Totals		\$195,618.00	\$1,463.66	\$135,234.22	\$60,383.78	69%	\$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 06/30/20

Detail Listing

Include Rollup 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	132,942.40	7,033.29	163,013.98	(30,071.58)	123	134,250.62
	5212 - Totals	\$132,942.40	\$7,033.29	\$163,013.98	(\$30,071.58)	123%	\$134,250.62
5214							
5214.000	Interdepartment Services	90,295.00	7,524.58	101,140.96	(10,845.96)	112	95,000.04
	5214 - Totals	\$90,295.00	\$7,524.58	\$101,140.96	(\$10,845.96)	112%	\$95,000.04
5221							
5221.000	Transportation/Vehicles	900.00	75.00	900.00	.00	100	900.00
	5221 - Totals	\$900.00	\$75.00	\$900.00	\$0.00	100%	\$900.00
5222							
5222.000	Postage	.00	(22.87)	173.69	(173.69)	+++	56.43
	5222 - Totals	\$0.00	(\$22.87)	\$173.69	(\$173.69)	+++	\$56.43
5223							
5223.000	Tools & Small Equipment	90,275.61	23,336.35	90,927.53	(651.92)	101	64,022.01
	5223 - Totals	\$90,275.61	\$23,336.35	\$90,927.53	(\$651.92)	101%	\$64,022.01
5224							
5224.000	Dues & Publications	.00	.00	2,606.88	(2,606.88)	+++	.00
	5224 - Totals	\$0.00	\$0.00	\$2,606.88	(\$2,606.88)	+++	\$0.00
5226							
5226.000	Advertising	.00	.00	48.65	(48.65)	+++	830.45
	5226 - Totals	\$0.00	\$0.00	\$48.65	(\$48.65)	+++	\$830.45
5290							
5290.000	Other Expenses	.00	12.26	153.25	(153.25)	+++	.00
	5290 - Totals	\$0.00	\$12.26	\$153.25	(\$153.25)	+++	\$0.00
5400							
5400.000	OPEB Expense	.00	(106,108.00)	(106,108.00)	106,108.00	+++	(4,826.00)
	5400 - Totals	\$0.00	(\$106,108.00)	(\$106,108.00)	\$106,108.00	+++	(\$4,826.00)
	Department 630 - Operations Totals	\$1,225,829.65	\$68,558.60	\$1,167,360.57	\$58,469.08	95%	\$1,032,488.92
	Division 600 - Operations Totals	\$1,225,829.65	\$68,558.60	\$1,167,360.57	\$58,469.08	95%	\$1,032,488.92



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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							
6205							
6205.000	Depreciation-Buildings	1,416.00	118.08	1,416.96	(.96)	100	1,416.96
	6205 - Totals	\$1,416.00	\$118.08	\$1,416.96	(\$0.96)	100%	\$1,416.96
6206							
6206.000	Depreciation-Machinery	195,547.00	61,338.96	237,555.55	(42,008.55)	121	192,236.21
	6206 - Totals	\$195,547.00	\$61,338.96	\$237,555.55	(\$42,008.55)	121%	\$192,236.21
6208							
6208.000	Deprec-Furniture/Fixtures	1,492.00	124.40	1,492.80	(.80)	100	1,492.68
	6208 - Totals	\$1,492.00	\$124.40	\$1,492.80	(\$0.80)	100%	\$1,492.68
	Division 640 - Depreciation/Amortization Totals	\$198,455.00	\$61,581.44	\$240,465.31	(\$42,010.31)	121%	\$195,145.85
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	10,600.00	10,599.25	10,599.25	.75	100	14,132.33
	5295 - Totals	\$10,600.00	\$10,599.25	\$10,599.25	\$0.75	100%	\$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	\$10,599.25	\$10,599.25	\$117,770.75	8%	\$14,132.33
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	346,164.00	(304,757.21)	.00	346,164.00	0	.00
	7106 - Totals	\$346,164.00	(\$304,757.21)	\$0.00	\$346,164.00	0%	\$0.00
	Division 670 - Fixed Assets Totals	\$346,164.00	(\$304,757.21)	\$0.00	\$346,164.00	0%	\$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	\$1,898,818.65	(\$164,017.92)	\$1,418,425.13	\$480,393.52	75%	\$1,601,767.10
Fund 300 - Information Technology Fund Totals							
	REVENUE TOTALS	1,552,395.00	176,624.70	1,608,753.92	(56,358.92)	104%	1,856,150.47
	EXPENSE TOTALS	1,898,818.65	(164,017.92)	1,418,425.13	480,393.52	75%	1,601,767.10
	Fund 300 - Information Technology Fund Net Gain (Loss)	(\$346,423.65)	\$340,642.62	\$190,328.79	\$536,752.44	(55%)	\$254,383.37



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	176,624.70	1,608,753.92	(56,358.92)	104%	1,856,150.47
	EXPENSE TOTALS	1,898,818.65	(164,017.92)	1,418,425.13	480,393.52	75%	1,601,767.10
Fund Type	Internal Service Funds Net Gain (Loss)	(\$346,423.65)	\$340,642.62	\$190,328.79	\$536,752.44	(55%)	\$254,383.37
Fund Category Proprietary Funds Totals							
	REVENUE TOTALS	1,552,395.00	176,624.70	1,608,753.92	(56,358.92)	104%	1,856,150.47
	EXPENSE TOTALS	1,898,818.65	(164,017.92)	1,418,425.13	480,393.52	75%	1,601,767.10
Fund Category	Proprietary Funds Net Gain (Loss)	(\$346,423.65)	\$340,642.62	\$190,328.79	\$536,752.44	(55%)	\$254,383.37
Grand Totals							
	REVENUE TOTALS	1,552,395.00	176,624.70	1,608,753.92	(56,358.92)	104%	1,856,150.47
	EXPENSE TOTALS	1,898,818.65	(164,017.92)	1,418,425.13	480,393.52	75%	1,601,767.10
	Grand Total Net Gain (Loss)	(\$346,423.65)	\$340,642.62	\$190,328.79	\$536,752.44	(55%)	\$254,383.37



Balance Sheet

Through 06/30/20

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	12,397.00	7,128.00	5,269.00	73.92
1027 - Totals		\$12,397.00	\$7,128.00	\$5,269.00	73.92%
1030					
1030.100	Investment-Central Trea.	422,525.41	484,899.33	(62,373.92)	(12.86)
1030 - Totals		\$422,525.41	\$484,899.33	(\$62,373.92)	(12.86%)
1420					
1420.000	Net OPEB Asset	3,739.00	.00	3,739.00	+++
1420 - Totals		\$3,739.00	\$0.00	\$3,739.00	+++
1425					
1425.000	Deferred Outflow OPEB	42,077.00	34,504.00	7,573.00	21.95
1425 - Totals		\$42,077.00	\$34,504.00	\$7,573.00	21.95%
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	2,948,407.31	2,453,650.10	494,757.21	20.16
1550 - Totals		\$2,948,407.31	\$2,453,650.10	\$494,757.21	20.16%
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	.00	190,000.00	(190,000.00)	(100.00)
1590 - Totals		\$0.00	\$190,000.00	(\$190,000.00)	(100.00%)
1640					
1640.000	Accumulated Depr Building	(16,294.92)	(14,877.96)	(1,416.96)	(9.52)
1640 - Totals		(\$16,294.92)	(\$14,877.96)	(\$1,416.96)	(9.52%)
1650					
1650.000	Accumulated Depr Equipmnt	(2,191,122.28)	(1,953,566.73)	(237,555.55)	(12.16)
1650 - Totals		(\$2,191,122.28)	(\$1,953,566.73)	(\$237,555.55)	(12.16%)
1670					
1670.000	Accumulated Depr furnitur	(6,714.05)	(5,221.25)	(1,492.80)	(28.59)
1670 - Totals		(\$6,714.05)	(\$5,221.25)	(\$1,492.80)	(28.59%)
1825					
1825.000	Deferred Outflow Pension	84,316.00	57,095.00	27,221.00	47.68
1825 - Totals		\$84,316.00	\$57,095.00	\$27,221.00	47.68%



Balance Sheet

Through 06/30/20

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 TOTALS		\$1,328,048.25	\$1,282,328.27	\$45,719.98	3.57%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	22,824.29	8,244.20	14,580.09	176.85
2020 - Totals		\$22,824.29	\$8,244.20	\$14,580.09	176.85%
2060					
2060.000	Compensated Absences Pay.	28,708.37	15,153.85	13,554.52	89.45
2060 - Totals		\$28,708.37	\$15,153.85	\$13,554.52	89.45%
2300					
2300.000	Advances Payable	235,538.16	353,307.58	(117,769.42)	(33.33)
2300 - Totals		\$235,538.16	\$353,307.58	(\$117,769.42)	(33.33%)
2450					
2450.300	Deferred Inflow OPEB	20,925.00	38,387.00	(17,462.00)	(45.49)
2450.900	Net OPEB Liability	16,497.00	93,831.00	(77,334.00)	(82.42)
2450 - Totals		\$37,422.00	\$132,218.00	(\$94,796.00)	(71.70%)
2500					
2500.900	Net Pension Liability	484,306.00	458,002.00	26,304.00	5.74
2500 - Totals		\$484,306.00	\$458,002.00	\$26,304.00	5.74%
2700					
2700.300	Deferred Inflow Pension	28,292.00	14,774.00	13,518.00	91.50
2700 - Totals		\$28,292.00	\$14,774.00	\$13,518.00	91.50%
LIABILITIES TOTALS		\$837,090.82	\$981,699.63	(\$144,608.81)	(14.73%)
FUND EQUITY					
2800					
2800.003	Contributed Cap.-Local	92,771.03	92,771.03	.00	.00
2800 - Totals		\$92,771.03	\$92,771.03	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	(7,632.00)	(7,632.00)	.00	.00
2900 - Totals		(\$7,632.00)	(\$7,632.00)	\$0.00	0.00%
2910					
2910.120	Designated-Future Expend.	(6,500.00)	(6,500.00)	.00	.00
2910 - Totals		(\$6,500.00)	(\$6,500.00)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	404,686.40	214,357.61	190,328.79	88.79
2920 - Totals		\$404,686.40	\$214,357.61	\$190,328.79	88.79%



Balance Sheet

Through 06/30/20

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				
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	\$490,957.43	\$300,628.64	\$190,328.79	63.31%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$490,957.43	\$300,628.64	\$190,328.79	63.31%
	LIABILITIES AND FUND EQUITY TOTALS	\$1,328,048.25	\$1,282,328.27	\$45,719.98	3.57%
Fund	300 - Information Technology Fund Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Internal Service Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++



Central Garage Fund

Financial Analysis

As Of, And For the Fiscal Quarter Ending, March 31, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	1,376,184	 Not Meaningfully Different	 Met Plan	 Vehicle charges must cover operating costs and meet sinking fund requirements
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	86,847	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)	842,418	 Increased	 Exceeded Plan	Cash flow from operations must meet sinking fund requirements
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	651,861	 Not Meaningfully Different	 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 (<i>as estimated by how much our assets are decreasing in value annually</i>))	614,361	 Not Meaningfully Different	 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)	4,948,659	 Increased	 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)	4,848,659	 Increased	 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)	2,358.7	 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?)	48.3	 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.

Through the first nine months of the fiscal year, working capital in the Central Garage increased by \$695.4K, to \$4,948.7K. This increase is neither good nor bad, however. As an internal service fund, the revenue and cash flow of the Central Garage should be only what is needed to continue to keep the vehicle fleet in fully operative condition, and, provide for the future replacement of vehicles without the use of debt, inflationary increases having been factored in. There will be years in which working capital increases, due to lower vehicle replacement requirements in that year; in other years, working capital may decrease due to higher vehicle replacement requirements.

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 - 100.00%)	Variance To FY2020 Plan
Revenue:									
Vehicle Billings	360,849	360,849	360,429	361,269	1,443,396	1,500,396	(57,000)	1,448,727	(5,331)
Other Operating Revenue	<u>65,894</u>	<u>115,098</u>	<u>113,065</u>	<u>56,271</u>	<u>350,328</u>	<u>307,201</u>	<u>43,127</u>	<u>339,100</u>	<u>11,228</u>
Total Revenue:	426,743	475,947	473,494	417,540	1,793,724	1,807,597	(13,873)	1,787,827	5,897
Cost of Sales:									
Operations	86,748	106,962	132,617	122,154	448,481	476,977	28,496	534,207	85,726
Depreciation	<u>121,416</u>	<u>92,239</u>	<u>106,828</u>	<u>187,122</u>	<u>507,605</u>	<u>486,081</u>	<u>(21,524)</u>	<u>504,818</u>	<u>(2,787)</u>
Total Cost of Sales:	<u>208,164</u>	<u>199,201</u>	<u>239,445</u>	<u>309,276</u>	<u>956,086</u>	<u>963,058</u>	<u>6,972</u>	<u>1,039,025</u>	<u>82,939</u>
Gross Margin:	218,579 51.22%	276,746 58.15%	234,049 33.30%	108,264 8.45%	837,638 46.70%	844,539 46.72%	(6,901) -0.02%	748,802 41.88%	88,836 4.81%
Selling and Administrative Expenses	<u>65,363</u>	<u>65,684</u>	<u>76,392</u>	<u>72,976</u>	<u>280,415</u>	<u>274,945</u>	<u>(5,470)</u>	<u>293,277</u>	<u>12,862</u>
Earnings Before Interest (EBI):	153,216 35.90%	211,062 44.35%	157,657 33.30%	35,288 8.45%	557,223 31.07%	569,594 31.51%	(12,371) -0.45%	455,525 25.48%	101,698 5.59%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	22,665	21,450	82,061	148,116	274,292	412,106	(137,814)	114,000	160,292
Interest Expense:	<u>(1,250)</u>	<u>(1,250)</u>	<u>(1,250)</u>	<u>(1,250)</u>	<u>(5,000)</u>	<u>(7,500)</u>	<u>2,500</u>	<u>5,000</u>	<u>(10,000)</u>
Total Non-operating Revenue & Expense:	<u>21,415</u>	<u>20,200</u>	<u>80,811</u>	<u>146,866</u>	<u>269,292</u>	<u>404,606</u>	<u>(135,314)</u>	<u>119,000</u>	<u>150,292</u>
Net Income:	<u>174,631</u> 40.92%	<u>231,262</u> 48.59%	<u>238,468</u> 50.36%	<u>182,154</u> 43.63%	<u>826,515</u> 46.08%	<u>974,200</u> 53.89%	<u>(147,685)</u> 1064.55%	<u>574,525</u> 32.14%	<u>251,990</u> 13.94%
Earnings Before Interest and Depreciation (EBIDA):	274,632 64.36%	303,301 63.73%	264,485 55.86%	222,410 53.27%	1,064,828 59.36%	1,055,675 58.40%	9,153 0.96%	960,343 53.72%	98,911 5.65%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	296,047	323,501	345,296	369,276	1,334,120	1,460,281	(126,161)	1,079,343	254,777
Debt Principal	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	<u>283,547</u>	<u>311,001</u>	<u>332,796</u>	<u>356,776</u>	<u>1,284,120</u>	<u>1,410,281</u>	<u>(126,161)</u>	<u>1,029,343</u>	<u>254,777</u>
Debt Principal Coverage Percentage	2368.38%	2588.01%	2762.37%	2954.21%	2668.24%	2920.56%	-252%	2158.69%	510%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	283,547	311,001	332,796	356,776	1,284,120	1,410,281	(126,161)	1,029,343	254,777
Depreciation	<u>121,416</u>	<u>92,239</u>	<u>106,828</u>	<u>187,122</u>	<u>507,605</u>	<u>486,081</u>	<u>21,524</u>	<u>507,605</u>	<u>-</u>
Cash Accumulated For/(Taken From) Asset Replacement	162,131	218,762	225,968	169,654	776,515	924,200	(147,685)	521,738	254,777

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 100.00%)	Variance To FY2020 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	283,547	311,001	332,796	356,776	1,284,120	1,410,281	(126,161)	1,029,343	254,777
CapEx, Accruals, and other Balance Sheet Changes	8,196	(197,004)	(43,097)	(193,717)	(425,622)	(646,705)	221,083	(425,622)	-
Increase in (Decrease in) Working Capital	291,743	113,997	289,699	163,059	858,498	763,576	94,922	603,721	254,777
Plus Beginning Total Working Capital	4,253,220	4,544,963	4,658,960	4,948,659	4,253,220	3,489,644	763,576	4,253,220	-
Equals Ending Total Working Capital:	4,544,963	4,658,960	4,948,659	5,111,718	5,111,718	4,253,220	858,498	4,856,941	254,777
Working Capital Detail:									
Repair Reserve (1% of PPE):	3,459,608	3,781,819	4,122,233	4,532,535	4,532,535				
Working Capital Designated for CapEx	985,355	777,141	666,426	479,193	479,193				
Undesignated Working Capital	100,000	100,000	100,000	100,000	100,000				
Total Working Capital:	4,544,963	4,658,960	4,888,659	5,111,728	5,111,728				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	2,500.45	2,280.79	2,002.57	2,233.08	2,380.14				
Total Working Capital Less Repair Reserve:	597.12	429.40	313.96	253.02	269.69				
Undesignated Working Capital	55.02	48.95	40.96	43.69	46.56				
Working Capital Calculation:									
Current Assets	4,604,969	4,718,966	4,948,665	5,255,716	5,255,716				
Current Liabilities	(10,006)	(10,006)	(10,006)	(93,998)	(93,998)				
CPLTD	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)				
Total Working Capital	4,544,963	4,658,960	4,888,659	5,111,718	5,111,718				



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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 310 - Central Garage Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	4,881.00	8,080.28	11,946.28	(7,065.28)	245	3,070.42
3101 - Totals		\$4,881.00	\$8,080.28	\$11,946.28	(\$7,065.28)	245%	\$3,070.42
Department 310 - State Revenue Totals		\$4,881.00	\$8,080.28	\$11,946.28	(\$7,065.28)	245%	\$3,070.42
Department 340 - Operating Revenue							
3481							
3481.000	Dept Monthly Billings	1,448,727.00	32,090.00	385,080.00	1,063,647.00	27	383,808.00
3481.001	Dept Vehicle Sinking Fund	.00	88,193.00	1,058,316.00	(1,058,316.00)	+++	1,116,588.00
3481.002	Dept Fuel Revenue	339,100.00	8,187.59	131,889.46	207,210.54	39	147,997.84
3481.004	Dept Labor Revenue	.00	6,850.00	97,575.00	(97,575.00)	+++	85,250.00
3481.005	Dept Oil Revenue	.00	452.00	2,404.00	(2,404.00)	+++	2,180.00
3481.006	Dept Filters Revenue	.00	110.00	730.00	(730.00)	+++	640.00
3481.008	Dept Misc Revenue	.00	7,008.59	52,865.32	(52,865.32)	+++	58,729.21
3481 - Totals		\$1,787,827.00	\$142,891.18	\$1,728,859.78	\$58,967.22	97%	\$1,795,193.05
3491							
3491.000	Jobbing-Labor	.00	.00	5,542.96	(5,542.96)	+++	4,064.06
3491 - Totals		\$0.00	\$0.00	\$5,542.96	(\$5,542.96)	+++	\$4,064.06
Department 340 - Operating Revenue Totals		\$1,787,827.00	\$142,891.18	\$1,734,402.74	\$53,424.26	97%	\$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	7,106.20	87,260.02	(15,260.02)	121	85,655.23
3610 - Totals		\$72,000.00	\$7,106.20	\$87,260.02	(\$15,260.02)	121%	\$85,655.23
3612							
3612.000	Change in FMV - Investmnt	.00	127,032.00	127,032.00	(127,032.00)	+++	85,100.00
3612 - Totals		\$0.00	\$127,032.00	\$127,032.00	(\$127,032.00)	+++	\$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



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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 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	3,551.00	(3,551.00)	+++	13,507.10
3622 - Totals		\$0.00	\$0.00	\$3,551.00	(\$3,551.00)	+++	\$13,507.10
Department 360 - Uses of Prop & Investment Totals		\$95,688.00	\$134,138.20	\$265,219.02	(\$169,531.02)	277%	\$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	60,000.00	.00	100	225,067.00
3950 - Totals		\$60,000.00	\$0.00	\$60,000.00	\$0.00	100%	\$225,067.00
Department 390 - Cash Basis Receipts Totals		\$60,000.00	\$0.00	\$60,000.00	\$0.00	100%	\$225,067.00
Division 300 - Revenue Totals		\$1,948,396.00	\$285,109.66	\$2,071,568.04	(\$123,172.04)	106%	\$2,219,702.92
REVENUE TOTALS		\$1,948,396.00	\$285,109.66	\$2,071,568.04	(\$123,172.04)	106%	\$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	3,435.81	3,435.81	2,157.19	61	(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	49,421.00	49,421.00	(49,201.00)	22,464	(26,965.00)
5120.007	Workmen's Compensation	54.10	.00	.00	54.10	0	.00
5120 - Totals		\$6,366.85	\$52,856.81	\$52,856.81	(\$46,489.96)	830%	(\$31,783.09)



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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 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	687.64	(687.64)	+++	744.99
5202 - Totals		\$0.00	\$0.00	\$687.64	(\$687.64)	+++	\$744.99
5203							
5203.001	Electric	25,000.00	1,951.95	35,071.62	(10,071.62)	140	32,317.64
5203.005	Heating Fuel	5,800.00	364.37	5,977.92	(177.92)	103	6,265.27
5203 - Totals		\$30,800.00	\$2,316.32	\$41,049.54	(\$10,249.54)	133%	\$38,582.91
5204							
5204.000	Telephone	2,388.00	312.25	1,897.80	490.20	79	2,078.30
5204 - Totals		\$2,388.00	\$312.25	\$1,897.80	\$490.20	79%	\$2,078.30
5205							
5205.000	Insurance	107,863.00	9,150.32	110,748.24	(2,885.24)	103	105,557.40
5205 - Totals		\$107,863.00	\$9,150.32	\$110,748.24	(\$2,885.24)	103%	\$105,557.40
5206							
5206.000	Supplies	800.00	.00	165.70	634.30	21	238.36
5206 - Totals		\$800.00	\$0.00	\$165.70	\$634.30	21%	\$238.36
5208							
5208.000	Bldg Repair & Maint	18,000.00	2,928.70	16,146.77	1,853.23	90	11,271.38
5208 - Totals		\$18,000.00	\$2,928.70	\$16,146.77	\$1,853.23	90%	\$11,271.38
5211							
5211.000	Data Processing Fees	10,469.00	872.42	10,469.04	(.04)	100	10,535.04
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,559.00
5211 - Totals		\$10,469.00	\$872.42	\$10,469.04	(\$0.04)	100%	\$12,094.04
5212							
5212.000	Contracted/Purchased Serv	7,500.00	497.26	9,727.52	(2,227.52)	130	9,364.09
5212 - Totals		\$7,500.00	\$497.26	\$9,727.52	(\$2,227.52)	130%	\$9,364.09
5214							
5214.000	Interdepartment Services	99,326.00	8,229.32	82,211.36	17,114.64	83	124,332.15
5214 - Totals		\$99,326.00	\$8,229.32	\$82,211.36	\$17,114.64	83%	\$124,332.15



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year 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	202.05	497.95	29	.00
5226 - Totals		\$700.00	\$0.00	\$202.05	\$497.95	29%	\$0.00
5231							
5231.000	Credit Card Expense	.00	.00	113.10	(113.10)	+++	126.69
5231 - Totals		\$0.00	\$0.00	\$113.10	(\$113.10)	+++	\$126.69
5290							
5290.000	Other Expenses	.00	33.00	435.00	(435.00)	+++	2,050.60
5290 - Totals		\$0.00	\$33.00	\$435.00	(\$435.00)	+++	\$2,050.60
5400							
5400.000	OPEB Expense	.00	(46,451.00)	(46,451.00)	46,451.00	+++	(2,503.00)
5400 - Totals		\$0.00	(\$46,451.00)	(\$46,451.00)	\$46,451.00	+++	(\$2,503.00)
Department 601 - Administration Totals		\$293,276.86	\$30,745.40	\$280,414.93	\$12,861.93	96%	\$274,945.49
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	118,843.20	8,779.57	105,721.40	13,121.80	89	107,461.45
5110.002	Holidays	.00	453.60	5,221.84	(5,221.84)	+++	4,676.96
5110.003	Sick Leave	.00	531.83	3,335.68	(3,335.68)	+++	889.58
5110.004	Overtime	.00	235.27	13,609.54	(13,609.54)	+++	9,952.80
5110 - Totals		\$118,843.20	\$10,000.27	\$127,888.46	(\$9,045.26)	108%	\$122,980.79
5120							
5120.001	Annual Leave	.00	5,033.18	8,101.94	(8,101.94)	+++	15,027.80
5120.002	SBS	7,285.17	952.21	8,366.91	(1,081.74)	115	8,459.88
5120.003	Medicare	1,723.22	225.24	1,979.11	(255.89)	115	2,001.12



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year 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	8,537.65	39,005.55	(7,979.05)	126	36,352.90
5120.005	Health Insurance	43,617.60	.00	43,617.60	.00	100	52,241.75
5120.006	Life Insurance	22.20	1.85	22.20	.00	100	22.20
5120.007	Workmen's Compensation	6,429.22	840.44	7,493.08	(1,063.86)	117	6,901.79
5120 - Totals		\$90,103.91	\$15,590.57	\$108,586.39	(\$18,482.48)	121%	\$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	500.00	500.00	100.00	83	.00
5204 - Totals		\$600.00	\$500.00	\$500.00	\$100.00	83%	\$198.78
5206							
5206.000	Supplies	234,459.88	24,348.69	159,894.57	74,565.31	68	177,347.69
5206 - Totals		\$234,459.88	\$24,348.69	\$159,894.57	\$74,565.31	68%	\$177,347.69
5207							
5207.000	Repairs & Maintenance	70,000.00	5,906.59	48,956.33	21,043.67	70	54,958.67
5207 - Totals		\$70,000.00	\$5,906.59	\$48,956.33	\$21,043.67	70%	\$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	170.05	1,029.95	14	92.30
5226 - Totals		\$1,200.00	\$0.00	\$170.05	\$1,029.95	14%	\$92.30
Department 630 - Operations Totals		\$534,206.99	\$56,346.12	\$448,480.80	\$85,726.19	84%	\$476,977.00
Division 600 - Operations Totals		\$827,483.85	\$87,091.52	\$728,895.73	\$98,588.12	88%	\$751,922.49



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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 Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	971.00	80.92	971.04	(.04)	100	971.04
	6201 - Totals	\$971.00	\$80.92	\$971.04	(\$0.04)	100%	\$971.04
6205							
6205.000	Depreciation-Buildings	27,507.00	2,292.33	27,507.96	(.96)	100	27,507.96
	6205 - Totals	\$27,507.00	\$2,292.33	\$27,507.96	(\$0.96)	100%	\$27,507.96
6206							
6206.000	Depreciation-Machinery	28,923.00	5,196.78	32,583.26	(3,660.26)	113	29,876.12
	6206 - Totals	\$28,923.00	\$5,196.78	\$32,583.26	(\$3,660.26)	113%	\$29,876.12
6207							
6207.000	Depreciation-Vehicles	447,417.00	115,904.10	507,605.41	(60,188.41)	113	427,725.63
	6207 - Totals	\$447,417.00	\$115,904.10	\$507,605.41	(\$60,188.41)	113%	\$427,725.63
	Division 640 - Depreciation/Amortization Totals	\$504,818.00	\$123,474.13	\$568,667.67	(\$63,849.67)	113%	\$486,080.75
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	5,000.00	5,000.00	5,000.00	.00	100	7,500.00
	5295 - Totals	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	100%	\$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	\$5,000.00	\$5,000.00	\$50,000.00	9%	\$7,500.00
Division 670 - Fixed Assets							
7107							
7107.000	Fixed Assets-Vehicles	516,714.44	(344,805.87)	.00	516,714.44	0	.00
	7107 - Totals	\$516,714.44	(\$344,805.87)	\$0.00	\$516,714.44	0%	\$0.00
	Division 670 - Fixed Assets Totals	\$516,714.44	(\$344,805.87)	\$0.00	\$516,714.44	0%	\$0.00
	EXPENSE TOTALS	\$1,904,016.29	(\$129,240.22)	\$1,302,563.40	\$601,452.89	68%	\$1,245,503.24
Fund 310 - Central Garage Fund Totals							
	REVENUE TOTALS	1,948,396.00	285,109.66	2,071,568.04	(123,172.04)	106%	2,219,702.92
	EXPENSE TOTALS	1,904,016.29	(129,240.22)	1,302,563.40	601,452.89	68%	1,245,503.24
	Fund 310 - Central Garage Fund Net Gain (Loss)	\$44,379.71	\$414,349.88	\$769,004.64	\$724,624.93	1,733%	\$974,199.68
Fund Type Internal Service Funds Totals							



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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						
	REVENUE TOTALS	1,948,396.00	285,109.66	2,071,568.04	(123,172.04)	106%	2,219,702.92
	EXPENSE TOTALS	1,904,016.29	(129,240.22)	1,302,563.40	601,452.89	68%	1,245,503.24
Fund Type	Internal Service Funds Net Gain (Loss)	\$44,379.71	\$414,349.88	\$769,004.64	\$724,624.93	1,733%	\$974,199.68
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	1,948,396.00	285,109.66	2,071,568.04	(123,172.04)	106%	2,219,702.92
	EXPENSE TOTALS	1,904,016.29	(129,240.22)	1,302,563.40	601,452.89	68%	1,245,503.24
Fund Category	Proprietary Funds Net Gain (Loss)	\$44,379.71	\$414,349.88	\$769,004.64	\$724,624.93	1,733%	\$974,199.68
	Grand Totals						
	REVENUE TOTALS	1,948,396.00	285,109.66	2,071,568.04	(123,172.04)	106%	2,219,702.92
	EXPENSE TOTALS	1,904,016.29	(129,240.22)	1,302,563.40	601,452.89	68%	1,245,503.24
	Grand Total Net Gain (Loss)	\$44,379.71	\$414,349.88	\$769,004.64	\$724,624.93	1,733%	\$974,199.68



Balance Sheet

Through 06/30/20

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	157,037.00	30,005.00	127,032.00	423.37
1027 - Totals		\$157,037.00	\$30,005.00	\$127,032.00	423.37%
1030					
1030.100	Investment-Central Trea.	5,098,679.23	4,302,368.64	796,310.59	18.51
1030 - Totals		\$5,098,679.23	\$4,302,368.64	\$796,310.59	18.51%
1420					
1420.000	Net OPEB Asset	1,710.00	.00	1,710.00	+++
1420 - Totals		\$1,710.00	\$0.00	\$1,710.00	+++
1425					
1425.000	Deferred Outflow OPEB	19,245.00	16,952.00	2,293.00	13.53
1425 - Totals		\$19,245.00	\$16,952.00	\$2,293.00	13.53%
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	7,148,982.88	6,411,485.96	737,496.92	11.50
1560 - Totals		\$7,148,982.88	\$6,411,485.96	\$737,496.92	11.50%
1590					
1590.000	Construction in Progress	469.91	394,942.00	(394,472.09)	(99.88)
1590 - Totals		\$469.91	\$394,942.00	(\$394,472.09)	(99.88%)
1610					
1610.000	Accumulated Depr. Land Im	(14,079.83)	(13,108.79)	(971.04)	(7.41)
1610 - Totals		(\$14,079.83)	(\$13,108.79)	(\$971.04)	(7.41%)
1640					
1640.000	Accumulated Depr Building	(551,999.53)	(524,491.57)	(27,507.96)	(5.24)
1640 - Totals		(\$551,999.53)	(\$524,491.57)	(\$27,507.96)	(5.24%)
1650					
1650.000	Accumulated Depr Equipmnt	(850,650.89)	(818,067.63)	(32,583.26)	(3.98)
1650 - Totals		(\$850,650.89)	(\$818,067.63)	(\$32,583.26)	(3.98%)



Balance Sheet

Through 06/30/20

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				
1660					
1660.000	Accumulated Depr Vehicles	(4,516,007.09)	(4,094,692.74)	(421,314.35)	(10.29)
1660 - Totals		(\$4,516,007.09)	(\$4,094,692.74)	(\$421,314.35)	(10.29%)
1825					
1825.000	Deferred Outflow Pension	38,564.00	16,565.00	21,999.00	132.80
1825 - Totals		\$38,564.00	\$16,565.00	\$21,999.00	132.80%
ASSETS TOTALS		\$8,916,151.36	\$8,106,158.55	\$809,992.81	9.99%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2020					
2020.000	Accounts Payable	80,556.47	19,148.11	61,408.36	320.70
2020 - Totals		\$80,556.47	\$19,148.11	\$61,408.36	320.70%
2060					
2060.000	Compensated Absences Pay.	13,441.61	10,005.80	3,435.81	34.34
2060 - Totals		\$13,441.61	\$10,005.80	\$3,435.81	34.34%
2300					
2300.000	Advances Payable	50,000.00	100,000.00	(50,000.00)	(50.00)
2300 - Totals		\$50,000.00	\$100,000.00	(\$50,000.00)	(50.00%)
2450					
2450.300	Deferred Inflow OPEB	9,570.00	16,614.00	(7,044.00)	(42.40)
2450.900	Net OPEB Liability	7,545.00	42,949.00	(35,404.00)	(82.43)
2450 - Totals		\$17,115.00	\$59,563.00	(\$42,448.00)	(71.27%)
2500					
2500.900	Net Pension Liability	221,509.00	163,563.00	57,946.00	35.43
2500 - Totals		\$221,509.00	\$163,563.00	\$57,946.00	35.43%
2700					
2700.300	Deferred Inflow Pension	12,940.00	2,294.00	10,646.00	464.08
2700 - Totals		\$12,940.00	\$2,294.00	\$10,646.00	464.08%
LIABILITIES TOTALS		\$395,562.08	\$354,573.91	\$40,988.17	11.56%
	FUND EQUITY				
2800					
2800.002	Contributed Cap.-State	189,062.00	189,062.00	.00	.00
2800.003	Contributed Cap.-Local	714,069.19	714,069.19	.00	.00
2800 - Totals		\$903,131.19	\$903,131.19	\$0.00	0.00%



Balance Sheet

Through 06/30/20

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				
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	5,935,569.00	5,494,182.00	441,387.00	8.03
	2910 - Totals	\$5,935,569.00	\$5,494,182.00	\$441,387.00	8.03%
2920					
2920.000	Undesignated/Re. Earnings	1,681,889.87	1,354,272.23	327,617.64	24.19
	2920 - Totals	\$1,681,889.87	\$1,354,272.23	\$327,617.64	24.19%
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	\$8,520,589.28	\$7,751,584.64	\$769,004.64	9.92%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$8,520,589.28	\$7,751,584.64	\$769,004.64	9.92%
	LIABILITIES AND FUND EQUITY TOTALS	\$8,916,151.36	\$8,106,158.55	\$809,992.81	9.99%
Fund	310 - Central Garage Fund Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Internal Service Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++

Building Maintenance Fund

Financial Analysis

As Of, And For the Fiscal Year Ending, June 30, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	536,151	 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)	108,192	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)	(154,838)	 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)	(61,722)	 Smaller Loss Than Last Year	 Better than Plan	Losses continue to reduce fund balance, even if they are smaller than planned 
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	(60,842)	 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)	1,280,436	 Not Meaningfully Different	 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)	676.36	 Less than Prior Year	 Better Than Plan	

The Building Maintenance Fund continues to show negative cash flow from operations. In FY2020, earnings before interest and depreciation (EBID), a surrogate for cash flow from operations, was (\$154.8K), indicating a loss and negative cash flow. This loss before interest and depreciation was smaller, however, in comparison with FY2019 (\$175.2K), and, was less than planned (\$287.7K). 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.

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 - 100.00%)	Variance To FY2020 Plan
Revenue:									
Building Maintenance Charges	114,211	102,826	153,736	145,069	515,842	503,199	12,643	511,479	4,363
Other Operating Revenue	-	6,173	3,086	11,050	20,309	4,847	15,462	-	20,309
Total Revenue:	114,211	108,999	156,822	156,119	536,151	508,046	28,105	511,479	24,672
Cost of Sales:									
Operations	98,669	107,663	155,237	150,221	511,790	474,486	(37,304)	542,183	30,393
Depreciation	220	220	220	220	880	880	-	880	-
Total Cost of Sales:	98,889	107,883	155,457	150,441	512,670	475,366	(37,304)	543,063	30,393
Gross Margin:	15,322 13.42%	1,116 1.02%	1,365 0.87%	5,678 3.64%	23,481 4.38%	32,680 6.43%	(9,199) -2.05%	(31,584) -6.18%	55,065 10.55%
Selling and Administrative Expenses	38,955	46,695	47,800	45,749	179,199	208,735	29,536	256,998	77,799
Earnings (Loss) Before Interest (EBI):	(23,633) -20.69%	(45,579) -41.82%	(46,435) -29.61%	(40,071) -25.67%	(155,718) -29.04%	(176,055) -34.65%	20,337 5.61%	(288,582) -56.42%	132,864 27.38%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	16,708	16,407	16,151	44,730	93,996	113,021	(19,025)	79,200	14,796
Interest Expense and Transfers Out:	-	-	-	-	-	(30,200)	30,200	-	-
Total Non-operating Revenue & Expense:	16,708	16,407	16,151	44,730	93,996	82,821	11,175	79,200	14,796
Net Income (Loss):	(6,925) -6.06%	(29,172) -26.76%	(30,284) -19.31%	4,659 2.98%	(61,722) -11.51%	(93,234) -18.35%	31,512 112.12%	(209,382) -40.94%	147,660 29.42%
Earnings (Loss) Before Interest and Depreciation (EBIDA):	(23,413) -20.50%	(45,359) -41.61%	(46,215) -29.47%	(39,851) -25.53%	(154,838) -28.88%	(175,175) -34.48%	20,337 5.60%	(287,702) -56.25%	132,864 27.37%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	(6,705)	(28,952)	(30,064)	4,879	(60,842)	(92,354)	31,512	(208,502)	147,660
Debt Principal	-	-	-	-	-	-	-	-	-
Debt Principal Coverage Surplus/Deficit	(6,705)	(28,952)	(30,064)	4,879	(60,842)	(92,354)	31,512	(208,502)	147,660
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)	(6,705)	(28,952)	(30,064)	4,879	(60,842)	(92,354)	31,512	(208,502)	147,660
Depreciation	220	220	220	220	880	880	-	880	-
Cash Accumulated For/(Taken From) Asset Replacement	(6,925)	(29,172)	(30,284)	4,659	(61,722)	(93,234)	31,512	(209,382)	147,660

	Jul-Sep 2019	Oct-Dec 2019	Jan-Mar 2020	Apr-Jun 2020	FY2020 YTD	FY2019 YTD	Variance To FY2019 YTD	FY2020 Plan (S/L - 100.00%)	Variance To FY2020 Plan
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	(6,705)	(28,952)	(30,064)	4,879	(60,842)	(92,354)	31,512	(208,502)	147,660
CapEx, Accruals, and other Balance Sheet Changes	(1)	1	-	(21,088)	(21,088)	(38,285)	17,197	(21,088)	-
Increase in (Decrease in) Working Capital	(6,706)	(28,951)	(30,064)	(16,209)	(81,930)	(130,639)	48,709	(229,590)	147,660
Plus Beginning Total Working Capital	1,362,366	1,355,660	1,326,709	1,296,645	1,362,366	1,493,005	(130,639)	1,362,366	-
Equals Ending Total Working Capital:	1,355,660	1,326,709	1,296,645	1,280,436	1,280,436	1,362,366	(81,930)	1,132,776	147,660
Working Capital Detail:									
Sinking Fund & Repair Reserve	1,255,660	1,226,709	1,196,645	1,180,436	1,180,436				
Working Capital Designated for CapEx	-	-	-	-	-				
Undesignated Working Capital	100,000	100,000	100,000	100,000	100,000				
Total Working Capital:	1,355,660	1,326,709	1,296,645	1,280,436	1,280,436				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	898.85	784.29	582.75	596.21	676.36				
Total Working Capital Less Repair Reserve:	66.30	59.12	44.94	46.56	52.82				
Undesignated Working Capital	66.30	59.12	44.94	46.56	52.82				
Working Capital Calculation:									
Current Assets	1,373,589	1,344,638	1,314,574	1,321,982	1,321,982				
Current Liabilities	(17,929)	(17,929)	(17,929)	(41,546)	(41,546)				
CPLTD	-	-	-	-	-				
Total Working Capital	1,355,660	1,326,709	1,296,645	1,280,436	1,280,436				



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	11,049.73	20,308.73	(11,779.73)	238	4,846.79
3101 - Totals		\$8,529.00	\$11,049.73	\$20,308.73	(\$11,779.73)	238%	\$4,846.79
Department 310 - State Revenue Totals		\$8,529.00	\$11,049.73	\$20,308.73	(\$11,779.73)	238%	\$4,846.79
Department 340 - Operating Revenue							
3491							
3491.000	Jobbing-Labor	472,950.00	145,069.43	515,841.98	(42,891.98)	109	503,198.69
3491 - Totals		\$472,950.00	\$145,069.43	\$515,841.98	(\$42,891.98)	109%	\$503,198.69
Department 340 - Operating Revenue Totals		\$472,950.00	\$145,069.43	\$515,841.98	(\$42,891.98)	109%	\$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	\$30,000.00	0%	\$0.00
Department 350 - Non-Operating Revenue Totals		\$30,000.00	\$0.00	\$0.00	\$30,000.00	0%	\$0.00
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	30,000.00	1,622.42	23,956.38	6,043.62	80	29,942.19
3610 - Totals		\$30,000.00	\$1,622.42	\$23,956.38	\$6,043.62	80%	\$29,942.19
3612							
3612.000	Change in FMV - Investmnt	.00	30,037.00	30,037.00	(30,037.00)	+++	32,699.00
3612 - Totals		\$0.00	\$30,037.00	\$30,037.00	(\$30,037.00)	+++	\$32,699.00
Department 360 - Uses of Prop & Investment Totals		\$30,000.00	\$31,659.42	\$53,993.38	(\$23,993.38)	180%	\$62,641.19
Department 390 - Cash Basis Receipts							
3950							
3950.171	Transfer In SE Econ Dev	49,200.00	3,289.24	40,003.32	9,196.68	81	50,380.44
3950 - Totals		\$49,200.00	\$3,289.24	\$40,003.32	\$9,196.68	81%	\$50,380.44
Department 390 - Cash Basis Receipts Totals		\$49,200.00	\$3,289.24	\$40,003.32	\$9,196.68	81%	\$50,380.44
Division 300 - Revenue Totals		\$590,679.00	\$191,067.82	\$630,147.41	(\$39,468.41)	107%	\$621,067.11
REVENUE TOTALS		\$590,679.00	\$191,067.82	\$630,147.41	(\$39,468.41)	107%	\$621,067.11



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	9,660.03	75,108.63	7,809.13	91	71,732.64
5110.002	Holidays	.00	158.36	1,702.76	(1,702.76)	+++	2,282.40
5110.003	Sick Leave	.00	.00	308.88	(308.88)	+++	2,738.88
5110 - Totals		\$82,917.76	\$9,818.39	\$77,120.27	\$5,797.49	93%	\$76,753.92
5120							
5120.001	Annual Leave	.00	15,031.48	19,046.92	(19,046.92)	+++	(1,974.43)
5120.002	SBS	5,082.80	632.52	5,021.12	61.68	99	4,881.99
5120.003	Medicare	1,202.31	149.60	1,187.69	14.62	99	1,154.79
5120.004	PERS	26,772.01	69,464.63	88,551.52	(61,779.51)	331	(20,347.33)
5120.005	Health Insurance	26,044.56	.00	26,044.60	(.04)	100	30,694.63
5120.006	Life Insurance	8.04	.67	8.04	.00	100	8.04
5120.007	Workmen's Compensation	422.87	46.51	375.82	47.05	89	406.19
5120 - Totals		\$59,532.59	\$85,325.41	\$140,235.71	(\$80,703.12)	236%	\$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	300.00	600.00	33	300.00
5204 - Totals		\$1,000.00	\$25.00	\$300.00	\$700.00	30%	\$300.00
5206							
5206.000	Supplies	.00	.00	768.13	(768.13)	+++	1,251.26
5206 - Totals		\$0.00	\$0.00	\$768.13	(\$768.13)	+++	\$1,251.26
5207							
5207.000	Repairs & Maintenance	.00	.00	312.52	(312.52)	+++	.00
5207 - Totals		\$0.00	\$0.00	\$312.52	(\$312.52)	+++	\$0.00
5211							
5211.000	Data Processing Fees	13,391.00	1,115.92	13,391.04	(.04)	100	13,284.96
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	1,559.00
5211 - Totals		\$13,391.00	\$1,115.92	\$13,391.04	(\$0.04)	100%	\$14,843.96



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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 Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5212							
5212.000	Contracted/Purchased Serv	.00	.00	2,760.40	(2,760.40)	+++	3,396.97
5212 - Totals		\$0.00	\$0.00	\$2,760.40	(\$2,760.40)	+++	\$3,396.97
5214							
5214.000	Interdepartment Services	74,819.00	2,851.15	5,624.05	69,194.95	8	76,943.40
5214 - Totals		\$74,819.00	\$2,851.15	\$5,624.05	\$69,194.95	8%	\$76,943.40
5221							
5221.000	Transportation/Vehicles	20,838.00	1,848.98	20,578.05	259.95	99	24,203.15
5221 - Totals		\$20,838.00	\$1,848.98	\$20,578.05	\$259.95	99%	\$24,203.15
5290							
5290.000	Other Expenses	.00	.00	(484.60)	484.60	+++	31.08
5290 - Totals		\$0.00	\$0.00	(\$484.60)	\$484.60	+++	\$31.08
5400							
5400.000	OPEB Expense	.00	(81,407.00)	(81,407.00)	81,407.00	+++	(3,952.00)
5400 - Totals		\$0.00	(\$81,407.00)	(\$81,407.00)	\$81,407.00	+++	(\$3,952.00)
Department 601 - Administration Totals		\$256,998.35	\$19,577.85	\$179,198.57	\$77,799.78	70%	\$208,735.32
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	139,603.04	13,537.15	117,468.72	22,134.32	84	106,637.52
5110.002	Holidays	.00	466.16	4,715.28	(4,715.28)	+++	4,591.32
5110.003	Sick Leave	.00	2,703.89	9,038.12	(9,038.12)	+++	3,378.75
5110.004	Overtime	7,500.00	1,741.50	11,101.83	(3,601.83)	148	6,088.17
5110.010	Temp Wages	6,534.00	.00	1,236.75	5,297.25	19	.00
5110 - Totals		\$153,637.04	\$18,448.70	\$143,560.70	\$10,076.34	93%	\$120,695.76
5120							
5120.001	Annual Leave	8,059.00	.00	7,258.88	800.12	90	17,821.47
5120.002	SBS	9,911.88	1,133.98	9,282.03	629.85	94	8,564.66
5120.003	Medicare	2,344.59	268.22	2,195.57	149.02	94	2,025.90
5120.004	PERS	32,362.57	8,201.40	42,813.03	(10,450.46)	132	35,503.05
5120.005	Health Insurance	35,752.56	.00	40,747.71	(4,995.15)	114	45,579.17
5120.006	Life Insurance	28.32	2.36	28.99	(.67)	102	28.32
5120.007	Workmen's Compensation	10,986.77	1,348.59	11,158.16	(171.39)	102	9,851.91
5120 - Totals		\$99,445.69	\$10,954.55	\$113,484.37	(\$14,038.68)	114%	\$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	317.32	(317.32)	+++	334.18
5202 - Totals		\$0.00	\$0.00	\$317.32	(\$317.32)	+++	\$334.18
5204							
5204.000	Telephone	1,284.00	40.00	499.95	784.05	39	480.00
5204.001	Cell Phone Stipend	.00	50.00	600.00	(600.00)	+++	1,200.00
5204 - Totals		\$1,284.00	\$90.00	\$1,099.95	\$184.05	86%	\$1,680.00
5206							
5206.000	Supplies	52,030.00	2,456.80	42,292.84	9,737.16	81	42,393.47
5206 - Totals		\$52,030.00	\$2,456.80	\$42,292.84	\$9,737.16	81%	\$42,393.47
5207							
5207.000	Repairs & Maintenance	23,030.00	4,988.43	9,943.67	13,086.33	43	9,766.74
5207 - Totals		\$23,030.00	\$4,988.43	\$9,943.67	\$13,086.33	43%	\$9,766.74
5212							
5212.000	Contracted/Purchased Serv	191,742.00	11,157.14	123,137.50	68,604.50	64	179,977.55
5212 - Totals		\$191,742.00	\$11,157.14	\$123,137.50	\$68,604.50	64%	\$179,977.55
5214							
5214.000	Interdepartment Services	.00	6,234.92	74,819.04	(74,819.04)	+++	.00
5214 - Totals		\$0.00	\$6,234.92	\$74,819.04	(\$74,819.04)	+++	\$0.00
5223							
5223.000	Tools & Small Equipment	4,664.00	1,132.60	1,172.88	3,491.12	25	20.99
5223 - Totals		\$4,664.00	\$1,132.60	\$1,172.88	\$3,491.12	25%	\$20.99
5227							
5227.002	Rent-Equipment	2,500.00	.00	565.40	1,934.60	23	.00
5227 - Totals		\$2,500.00	\$0.00	\$565.40	\$1,934.60	23%	\$0.00
5290							
5290.000	Other Expenses	950.00	.00	1,395.88	(445.88)	147	242.85
5290 - Totals		\$950.00	\$0.00	\$1,395.88	(\$445.88)	147%	\$242.85
Department 630 - Operations Totals		\$529,282.73	\$55,463.14	\$511,789.55	\$17,493.18	97%	\$474,486.02
Division 600 - Operations Totals		\$786,281.08	\$75,040.99	\$690,988.12	\$95,292.96	88%	\$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	880.20	(.20)	100	880.20
	6206 - Totals	\$880.00	\$73.35	\$880.20	(\$0.20)	100%	\$880.20
Division	640 - Depreciation/Amortization Totals	\$880.00	\$73.35	\$880.20	(\$0.20)	100%	\$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	\$787,161.08	\$75,114.34	\$691,868.32	\$95,292.76	88%	\$714,301.54
Fund	320 - Building Maintenance Fund Totals						
	REVENUE TOTALS	590,679.00	191,067.82	630,147.41	(39,468.41)	107%	621,067.11
	EXPENSE TOTALS	787,161.08	75,114.34	691,868.32	95,292.76	88%	714,301.54
Fund	320 - Building Maintenance Fund Net Gain (Loss)	(\$196,482.08)	\$115,953.48	(\$61,720.91)	\$134,761.17	31%	(\$93,234.43)
Fund Type	Internal Service Funds Totals						
	REVENUE TOTALS	590,679.00	191,067.82	630,147.41	(39,468.41)	107%	621,067.11
	EXPENSE TOTALS	787,161.08	75,114.34	691,868.32	95,292.76	88%	714,301.54
Fund Type	Internal Service Funds Net Gain (Loss)	(\$196,482.08)	\$115,953.48	(\$61,720.91)	\$134,761.17	31%	(\$93,234.43)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	590,679.00	191,067.82	630,147.41	(39,468.41)	107%	621,067.11
	EXPENSE TOTALS	787,161.08	75,114.34	691,868.32	95,292.76	88%	714,301.54
Fund Category	Proprietary Funds Net Gain (Loss)	(\$196,482.08)	\$115,953.48	(\$61,720.91)	\$134,761.17	31%	(\$93,234.43)
	Grand Totals						
	REVENUE TOTALS	590,679.00	191,067.82	630,147.41	(39,468.41)	107%	621,067.11
	EXPENSE TOTALS	787,161.08	75,114.34	691,868.32	95,292.76	88%	714,301.54
	Grand Total Net Gain (Loss)	(\$196,482.08)	\$115,953.48	(\$61,720.91)	\$134,761.17	31%	(\$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	39,558.00	9,521.00	30,037.00	315.48
1027 - Totals		\$39,558.00	\$9,521.00	\$30,037.00	315.48%
1030					
1030.100	Investment-Central Trea.	1,282,424.49	1,386,814.34	(104,389.85)	(7.53)
1030 - Totals		\$1,282,424.49	\$1,386,814.34	(\$104,389.85)	(7.53%)
1420					
1420.000	Net OPEB Asset	2,907.00	.00	2,907.00	+++
1420 - Totals		\$2,907.00	\$0.00	\$2,907.00	+++
1425					
1425.000	Deferred Outflow OPEB	32,718.00	27,651.00	5,067.00	18.32
1425 - Totals		\$32,718.00	\$27,651.00	\$5,067.00	18.32%
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	(27,618.33)	(26,738.13)	(880.20)	(3.29)
1650 - Totals		(\$27,618.33)	(\$26,738.13)	(\$880.20)	(3.29%)
1825					
1825.000	Deferred Outflow Pension	65,561.00	30,820.00	34,741.00	112.72
1825 - Totals		\$65,561.00	\$30,820.00	\$34,741.00	112.72%
ASSETS TOTALS		\$1,428,009.40	\$1,460,527.45	(\$32,518.05)	(2.23%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	9,060.63	16,040.17	(6,979.54)	(43.51)
2020 - Totals		\$9,060.63	\$16,040.17	(\$6,979.54)	(43.51%)
2060					
2060.000	Compensated Absences Pay.	32,485.03	17,928.63	14,556.40	81.19
2060 - Totals		\$32,485.03	\$17,928.63	\$14,556.40	81.19%
2450					
2450.300	Deferred Inflow OPEB	16,270.00	29,337.00	(13,067.00)	(44.54)
2450.900	Net OPEB Liability	12,828.00	73,194.00	(60,366.00)	(82.47)
2450 - Totals		\$29,098.00	\$102,531.00	(\$73,433.00)	(71.62%)



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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	376,582.00	295,202.00	81,380.00	27.57
	2500 - Totals	\$376,582.00	\$295,202.00	\$81,380.00	27.57%
2700					
2700.300	Deferred Inflow Pension	21,999.00	8,320.00	13,679.00	164.41
	2700 - Totals	\$21,999.00	\$8,320.00	\$13,679.00	164.41%
	LIABILITIES TOTALS	\$469,224.66	\$440,021.80	\$29,202.86	6.64%
	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	967,185.72	1,028,906.63	(61,720.91)	(6.00)
	2920 - Totals	\$967,185.72	\$1,028,906.63	(\$61,720.91)	(6.00%)
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	\$958,784.74	\$1,020,505.65	(\$61,720.91)	(6.05%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$958,784.74	\$1,020,505.65	(\$61,720.91)	(6.05%)
	LIABILITIES AND FUND EQUITY TOTALS	\$1,428,009.40	\$1,460,527.45	(\$32,518.05)	(2.23%)
Fund	320 - Building Maintenance Fund Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Internal Service Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$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 Special Revenue Funds							
Fund 194 - Comm Vessel Passenger Tax							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.018	Cruise Ship Passenger Fee	445,000.00	.00	615,545.00	(170,545.00)	138	396,800.00
	3101 - Totals	\$445,000.00	\$0.00	\$615,545.00	(\$170,545.00)	138%	\$396,800.00
	Department 310 - State Revenue Totals	\$445,000.00	\$0.00	\$615,545.00	(\$170,545.00)	138%	\$396,800.00
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	12,000.00	1,108.52	9,766.78	2,233.22	81	13,825.53
	3610 - Totals	\$12,000.00	\$1,108.52	\$9,766.78	\$2,233.22	81%	\$13,825.53
3612							
3612.000	Change in FMV - Investmnt	.00	29,478.00	29,478.00	(29,478.00)	+++	13,143.00
	3612 - Totals	\$0.00	\$29,478.00	\$29,478.00	(\$29,478.00)	+++	\$13,143.00
	Department 360 - Uses of Prop & Investment Totals	\$12,000.00	\$30,586.52	\$39,244.78	(\$27,244.78)	327%	\$26,968.53
Department 390 - Cash Basis Receipts							
3950							
3950.194	Transfer In Comm Pass Tax	.00	.00	.00	.00	+++	14,174.63
	3950 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$14,174.63
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$14,174.63
	Division 300 - Revenue Totals	\$457,000.00	\$30,586.52	\$654,789.78	(\$197,789.78)	143%	\$437,943.16
	REVENUE TOTALS	\$457,000.00	\$30,586.52	\$654,789.78	(\$197,789.78)	143%	\$437,943.16
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5204							
5204.000	Telephone	1,200.00	.00	.00	1,200.00	0	.00
	5204 - Totals	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	150,000.00	.00	90,000.00	60,000.00	60	150,000.00
	5212 - Totals	\$150,000.00	\$0.00	\$90,000.00	\$60,000.00	60%	\$150,000.00
	Department 630 - Operations Totals	\$151,200.00	\$0.00	\$90,000.00	\$61,200.00	60%	\$150,000.00



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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	Governmental Funds						
Fund Type	Special Revenue Funds						
Fund	194 - Comm Vessel Passenger Tax						
	EXPENSE						
Division	600 - Operations						
Department	680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	.00	13,789.16	13,789.16	(13,789.16)	+++	325,492.67
	7200 - Totals	\$0.00	\$13,789.16	\$13,789.16	(\$13,789.16)	+++	\$325,492.67
Department	680 - Transfer to Other Funds Totals	\$0.00	\$13,789.16	\$13,789.16	(\$13,789.16)	+++	\$325,492.67
Division	600 - Operations Totals	\$151,200.00	\$13,789.16	\$103,789.16	\$47,410.84	69%	\$475,492.67
	EXPENSE TOTALS	\$151,200.00	\$13,789.16	\$103,789.16	\$47,410.84	69%	\$475,492.67
Fund	194 - Comm Vessel Passenger Tax Totals						
	REVENUE TOTALS	457,000.00	30,586.52	654,789.78	(197,789.78)	143%	437,943.16
	EXPENSE TOTALS	151,200.00	13,789.16	103,789.16	47,410.84	69%	475,492.67
Fund	194 - Comm Vessel Passenger Tax Net Gain (Loss)	\$305,800.00	\$16,797.36	\$551,000.62	\$245,200.62	180%	(\$37,549.51)
Fund Type	Special Revenue Funds Totals						
	REVENUE TOTALS	457,000.00	30,586.52	654,789.78	(197,789.78)	143%	437,943.16
	EXPENSE TOTALS	151,200.00	13,789.16	103,789.16	47,410.84	69%	475,492.67
Fund Type	Special Revenue Funds Net Gain (Loss)	\$305,800.00	\$16,797.36	\$551,000.62	\$245,200.62	180%	(\$37,549.51)
Fund Category	Governmental Funds Totals						
	REVENUE TOTALS	457,000.00	30,586.52	654,789.78	(197,789.78)	143%	437,943.16
	EXPENSE TOTALS	151,200.00	13,789.16	103,789.16	47,410.84	69%	475,492.67
Fund Category	Governmental Funds Net Gain (Loss)	\$305,800.00	\$16,797.36	\$551,000.62	\$245,200.62	180%	(\$37,549.51)
	Grand Totals						
	REVENUE TOTALS	457,000.00	30,586.52	654,789.78	(197,789.78)	143%	437,943.16
	EXPENSE TOTALS	151,200.00	13,789.16	103,789.16	47,410.84	69%	475,492.67
	Grand Total Net Gain (Loss)	\$305,800.00	\$16,797.36	\$551,000.62	\$245,200.62	180%	(\$37,549.51)



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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	Governmental Funds				
Fund Type	Special Revenue Funds				
Fund	194 - Comm Vessel Passenger Tax				
	ASSETS				
1027					
1027.000	Change in FMV-Investments	33,409.00	3,931.00	29,478.00	749.89
	1027 - Totals	\$33,409.00	\$3,931.00	\$29,478.00	749.89%
1030					
1030.100	Investment-Central Trea.	1,087,184.91	565,662.29	521,522.62	92.20
	1030 - Totals	\$1,087,184.91	\$565,662.29	\$521,522.62	92.20%
	ASSETS TOTALS	\$1,120,593.91	\$569,593.29	\$551,000.62	96.74%
	FUND EQUITY				
2920					
2920.000	Undesignated/Re. Earnings	1,120,593.91	569,593.29	551,000.62	96.74
	2920 - Totals	\$1,120,593.91	\$569,593.29	\$551,000.62	96.74%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$1,120,593.91	\$569,593.29	\$551,000.62	96.74%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$1,120,593.91	\$569,593.29	\$551,000.62	96.74%
	LIABILITIES AND FUND EQUITY TOTALS	\$1,120,593.91	\$569,593.29	\$551,000.62	96.74%
Fund	194 - Comm Vessel Passenger Tax Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Special Revenue Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Governmental Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$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 Fiduciary Funds							
Fund Type Trust and Agency Funds							
Fund 400 - Permanent Fund							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	550,000.00	109,647.71	508,717.80	41,282.20	92	515,024.04
3610 - Totals		\$550,000.00	\$109,647.71	\$508,717.80	\$41,282.20	92%	\$515,024.04
3612							
3612.000	Change in FMV - Investmnt	.00	(1,086,482.00)	(1,086,482.00)	1,086,482.00	+++	605,878.00
3612 - Totals		\$0.00	(\$1,086,482.00)	(\$1,086,482.00)	\$1,086,482.00	+++	\$605,878.00
3615							
3615.000	Gain(Loss)on Investments	.00	(1,006.49)	801,316.05	(801,316.05)	+++	.00
3615 - Totals		\$0.00	(\$1,006.49)	\$801,316.05	(\$801,316.05)	+++	\$0.00
3620							
3620.000	Sale of Fixed Assets	.00	.00	22,100.00	(22,100.00)	+++	17,896.85
3620 - Totals		\$0.00	\$0.00	\$22,100.00	(\$22,100.00)	+++	\$17,896.85
Department 360 - Uses of Prop & Investment Totals		\$550,000.00	(\$977,840.78)	\$245,651.85	\$304,348.15	45%	\$1,138,798.89
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	180,941.00	.00	180,941.00	.00	100	118,925.00
3950 - Totals		\$180,941.00	\$0.00	\$180,941.00	\$0.00	100%	\$118,925.00
Department 390 - Cash Basis Receipts Totals		\$180,941.00	\$0.00	\$180,941.00	\$0.00	100%	\$118,925.00
Division 300 - Revenue Totals		\$730,941.00	(\$977,840.78)	\$426,592.85	\$304,348.15	58%	\$1,257,723.89
REVENUE TOTALS		\$730,941.00	(\$977,840.78)	\$426,592.85	\$304,348.15	58%	\$1,257,723.89
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5229							
5229.000	Investment Expenses	55,000.00	8,007.91	48,555.82	6,444.18	88	48,817.26
5229 - Totals		\$55,000.00	\$8,007.91	\$48,555.82	\$6,444.18	88%	\$48,817.26
Department 601 - Administration Totals		\$55,000.00	\$8,007.91	\$48,555.82	\$6,444.18	88%	\$48,817.26



Income Statement

Through 06/30/20

Detail Listing

Include Rollup 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	Fiduciary Funds						
Fund Type	Trust and Agency Funds						
Fund	400 - Permanent Fund						
	EXPENSE						
Division	600 - Operations						
Department	680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	1,447,500.00	.00	1,447,500.00	.00	100	1,427,097.00
	7200 - Totals	\$1,447,500.00	\$0.00	\$1,447,500.00	\$0.00	100%	\$1,427,097.00
Department	680 - Transfer to Other Funds Totals	\$1,447,500.00	\$0.00	\$1,447,500.00	\$0.00	100%	\$1,427,097.00
Division	600 - Operations Totals	\$1,502,500.00	\$8,007.91	\$1,496,055.82	\$6,444.18	100%	\$1,475,914.26
	EXPENSE TOTALS	\$1,502,500.00	\$8,007.91	\$1,496,055.82	\$6,444.18	100%	\$1,475,914.26
Fund	400 - Permanent Fund Totals						
	REVENUE TOTALS	730,941.00	(977,840.78)	426,592.85	304,348.15	58%	1,257,723.89
	EXPENSE TOTALS	1,502,500.00	8,007.91	1,496,055.82	6,444.18	100%	1,475,914.26
Fund	400 - Permanent Fund Net Gain (Loss)	(\$771,559.00)	(\$985,848.69)	(\$1,069,462.97)	(\$297,903.97)	139%	(\$218,190.37)
Fund Type	Trust and Agency Funds Totals						
	REVENUE TOTALS	730,941.00	(977,840.78)	426,592.85	304,348.15	58%	1,257,723.89
	EXPENSE TOTALS	1,502,500.00	8,007.91	1,496,055.82	6,444.18	100%	1,475,914.26
Fund Type	Trust and Agency Funds Net Gain (Loss)	(\$771,559.00)	(\$985,848.69)	(\$1,069,462.97)	(\$297,903.97)	139%	(\$218,190.37)
Fund Category	Fiduciary Funds Totals						
	REVENUE TOTALS	730,941.00	(977,840.78)	426,592.85	304,348.15	58%	1,257,723.89
	EXPENSE TOTALS	1,502,500.00	8,007.91	1,496,055.82	6,444.18	100%	1,475,914.26
Fund Category	Fiduciary Funds Net Gain (Loss)	(\$771,559.00)	(\$985,848.69)	(\$1,069,462.97)	(\$297,903.97)	139%	(\$218,190.37)
	Grand Totals						
	REVENUE TOTALS	730,941.00	(977,840.78)	426,592.85	304,348.15	58%	1,257,723.89
	EXPENSE TOTALS	1,502,500.00	8,007.91	1,496,055.82	6,444.18	100%	1,475,914.26
	Grand Total Net Gain (Loss)	(\$771,559.00)	(\$985,848.69)	(\$1,069,462.97)	(\$297,903.97)	139%	(\$218,190.37)



Balance Sheet

Through 06/30/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Fiduciary Funds					
Fund Type	Trust and Agency Funds					
Fund	400 - Permanent Fund					
	ASSETS					
1020						
1020.011	Money Market - FNBA Trust		980,941.87	718,622.97	262,318.90	36.50
	1020 - Totals		\$980,941.87	\$718,622.97	\$262,318.90	36.50%
1025						
1025.000	Investments		19,399,692.99	19,589,603.28	(189,910.29)	(.97)
	1025 - Totals		\$19,399,692.99	\$19,589,603.28	(\$189,910.29)	(0.97%)
1027						
1027.000	Change in FMV-Investments		2,441,334.00	3,527,816.00	(1,086,482.00)	(30.80)
	1027 - Totals		\$2,441,334.00	\$3,527,816.00	(\$1,086,482.00)	(30.80%)
1030						
1030.100	Investment-Central Trea.		20,117.46	46,090.98	(25,973.52)	(56.35)
	1030 - Totals		\$20,117.46	\$46,090.98	(\$25,973.52)	(56.35%)
1050						
1050.100	Interest Receivable		55,867.05	85,370.33	(29,503.28)	(34.56)
	1050 - Totals		\$55,867.05	\$85,370.33	(\$29,503.28)	(34.56%)
	ASSETS TOTALS		\$22,897,953.37	\$23,967,503.56	(\$1,069,550.19)	(4.46%)
	LIABILITIES AND FUND EQUITY					
	LIABILITIES					
2020						
2020.000	Accounts Payable		3,989.66	4,076.88	(87.22)	(2.14)
	2020 - Totals		\$3,989.66	\$4,076.88	(\$87.22)	(2.14%)
	LIABILITIES TOTALS		\$3,989.66	\$4,076.88	(\$87.22)	(2.14%)
	FUND EQUITY					
2900						
2900.050	Under Pro.-Home Rule Char		21,540,778.07	21,540,778.07	.00	.00
	2900 - Totals		\$21,540,778.07	\$21,540,778.07	\$0.00	0.00%
2920						
2920.000	Undesignated/Re. Earnings		1,353,185.64	2,422,648.61	(1,069,462.97)	(44.14)
	2920 - Totals		\$1,353,185.64	\$2,422,648.61	(\$1,069,462.97)	(44.14%)
	FUND EQUITY TOTALS Prior to Current Year Changes		\$22,893,963.71	\$23,963,426.68	(\$1,069,462.97)	(4.46%)
	Prior Year Fund Equity Adjustment		.00			
	Fund Revenues		.00			
	Fund Expenses		.00			
	FUND EQUITY TOTALS		\$22,893,963.71	\$23,963,426.68	(\$1,069,462.97)	(4.46%)
	LIABILITIES AND FUND EQUITY TOTALS		\$22,897,953.37	\$23,967,503.56	(\$1,069,550.19)	(4.46%)



Balance Sheet

Through 06/30/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Fiduciary Funds				
Fund Type	Trust and Agency Funds				
Fund	400 - Permanent Fund Totals	\$0.00	\$0.00	\$0.00	+++
Fund Type	Trust and Agency Funds Totals	\$0.00	\$0.00	\$0.00	+++
Fund Category	Fiduciary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++



CITY AND BOROUGH OF SITKA

Legislation Details

File #: 20-240 Version: 1 Name:

Type: Item Status: AGENDA READY

File created: 12/15/2020 In control: City and Borough Assembly

On agenda: 12/22/2020 Final action:

Title: Approve the minutes of the November 24, December 1, and December 8 meetings

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 ITEM A**

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 November 24, December 1, and December 8 assembly meetings.



CITY AND BOROUGH OF SITKA

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

Minutes - Draft

City and Borough Assembly

*Mayor Steven Eisenbeisz
Deputy Mayor Thor Christianson,
Vice Deputy Mayor Valorie Nelson,
Kevin Knox, Kevin Mosher, Crystal Duncan, Rebecca Himschoot*

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

Tuesday, November 24, 2020

6:00 PM

Assembly Chambers

REGULAR MEETING

I. CALL TO ORDER

II. FLAG SALUTE

III. ROLL CALL

Mayor Eisenbeisz attended in-person. All other members attended by videoconference.
Nelson left the meeting at 8:45pm.

Present: 7 - Christianson, Knox, Mosher, Nelson, Eisenbeisz, Himschoot, and Duncan

IV. CORRESPONDENCE/AGENDA CHANGES

20-234 Reminders, Calendars, and General Correspondence

No agenda changes.

V. CEREMONIAL MATTERS

20-227 Proclamation - Small Business Saturday

Mayor Eisenbeisz read a proclamation proclaiming November 28 as Small Business Saturday.

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

School Board President Amy Morrison thanked the Assembly for approving Resolution 20-30 on November 10 encouraging people in Sitka to continue COVID-19 prevention efforts for keeping Sitka Schools open. She reported all schools were operating by

virtual instruction through December 4 with the exception of Baranof Elementary School.

Steve Bethune, Fish and Game Wildlife Management Biologist, provided an update on the current brown bear situation in Sitka. He reminded of the bear attraction nuisance ordinance and asked citizens to refrain from putting out trash until garbage pickup day.

20-230

Special Report: 1) Greater Sitka Chamber of Commerce / Visit Sitka, and, 2) CBS Electric Department

Rachel Roy, Executive Director of the Greater Sitka Chamber of Commerce, and Laurie Booyse, Director of Visit Sitka, provided a quarterly update to the Assembly: outlook for travel industry in 2021, marketing and promotion highlights for July through September, and a financial update.

Utility Director Scott Elder spoke to the work focus of the Electric Department: preventative maintenance and planning, contract management, recruitment and retention, technical information management, 10 year capital plan implementation, regulatory compliance, and a long-term load-based Generation Expansion Plan. In addition, Elder spoke to Department challenges: growing the Capital Fund, planning and funding future Capital projects, retirements and loss of knowledge/experience, reactive work due to old infrastructure, and SEARHC expansion and future load growth.

VII. PERSONS TO BE HEARD

Garry White of the Sitka Economic Development Association spoke to the economic loss in Southeast Alaska due to the pandemic.

Richard Wein spoke to businesses closing, Electric Department deferred maintenance, increased shipping rates, the lack of affordable housing, and urged the assembly to have a hard conversation on the future for Sitka.

Rachel Roy, Executive Director of the Chamber of Commerce, provided an update on: recent events, virtual luncheons, collaboration with the Sitka COVID-19 Conscious Business program, holiday light contest, and reminded Sitkans to take advantage of tax free shopping days November 27 and 28.

Karen Lucas, on behalf of ANB and ANS, wished everyone a Happy Thanksgiving and reminded of the community takeout dinner happening at Harrigan Centennial Hall.

Kevin Mosher stated he wore a mask as a sign of respect and chose to do so while the community was at high alert and when 6 feet of distance couldn't be maintained.

VIII. CONSENT AGENDA

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

Yes: 7 - Christianson, Knox, Mosher, Nelson, Eisenbeisz, Himschoot, and Duncan

A 20-229

Approve the minutes of the November 10 assembly meeting

This item was APPROVED ON THE CONSENT AGENDA.

- B 20-231** Approve a liquor license renewal application for Ernie's Bar Inc. dba Ernie's Bar at 130 Lincoln Street

This item was APPROVED ON THE CONSENT AGENDA.

- C 20-228** Approve the Acting Administrator list for 2021: Melissa Haley, Michael Harmon, Scott Elder, and Sara Peterson

This item was APPROVED ON THE CONSENT AGENDA.

IX. BOARD, COMMISSION, COMMITTEE APPOINTMENTS

None.

X. UNFINISHED BUSINESS:

- D ORD 20-52** Amending Title 2 "Administration" of the Sitka General Code Chapter 2.04 "City and Borough Assembly" by amending Section 2.04.040 "Committees"

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

Yes: 7 - Christianson, Knox, Mosher, Nelson, Eisenbeisz, Himschoot, and Duncan

XI. NEW BUSINESS:

New Business First Reading

- E ORD 20-55** An emergency ordinance of the City and Borough of Sitka limiting capacity at all bars, restaurants and other large gathering places and providing guidance to mitigate the spread of COVID-19

Public Testimony

Those speaking in opposition to the ordinance were Jayleen Owen, Richard Wein, Stuart Pook, Darrell Windsor, Roxanne Newell, Marshall Albertson, Karen Lucas, Mary Todd Andersen, Amy Bethune, and Duane Lambeth. In support of the ordinance was Valorie Edwards and Coral Crenna.

Assembly Discussion

Nelson spoke in opposition, believed rights were being taken away, and businesses were suffering. Christianson wondered of legality issues. Municipal Attorney Brian Hanson didn't believe there to be any issues and felt it would survive a constitutional challenge if brought to court. Christianson spoke to the high case numbers and the need to not overwhelm the healthcare system. Mosher spoke in opposition and the need for businesses to remain open. Knox, a cosponsor, stated he didn't wish to see businesses close, however, some bars and restaurants were not taking precautions and this ordinance was brought forward as a tool to help. He reminded of the stress on the healthcare system and children unable to attend school. Duncan, a cosponsor, agreed and emphasized the goal wasn't a shutdown but yet a tool to provide support to businesses. Himschoot spoke to overwhelmed healthcare systems and noted the ordinance, if enacted, would help keep people safe. Eisenbeisz, while understanding of the good intent, feared the ordinance could cause greater divide within the community. Instead he encouraged citizens to be respectful of one another and continue practicing

preventative measures. Nelson left the videoconference at 8:45 p.m.

A motion was made by Christianson that this Emergency Ordinance be APPROVED on FIRST READING. The motion FAILED by the following vote. (Note: Per Sitka Home Rule Charter Section 3.03, the affirmative votes of at least five assembly members shall be required for adoption of an emergency ordinance.)

Yes: 4 - Christianson, Knox, Himschoot, and Duncan

No: 3 - Mosher, Nelson, and Eisenbeisz

F ORD 20-53

Making supplemental appropriations for Fiscal year 2021 (*Brady Lift Station Rehab Project*)

Richard Wein spoke to supplemental appropriations and the need to know actual costs.

Public Works Director Michael Harmon stated the Brady Lift Station Rehab project was high priority due to the risk and implications of lift station failure. He relayed the project had been redesigned to maximize efficient use of funds. Eisenbeisz spoke to the consultant costs and wondered if they'd be needed with more engineering staff in-house. Harmon believed the City would be highly challenged to hire these areas of expertise. Staff instead was responsible for managing the project. Mosher wondered if an engineer was hired in-house whether consulting costs could be reduced. For this project, Harmon indicated the amount could be reduced by \$37,000.

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

Yes: 6 - Christianson, Knox, Mosher, Eisenbeisz, Himschoot, and Duncan

Non-voting: 1 - Nelson

G ORD 20-54

Making supplemental appropriations for Fiscal Year 2021 (*Homeland Security Grant for Secure Access Upgrade*)

Municipal Administrator John Leach explained the ordinance was needed in order to spend the grant funds received.

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

Yes: 6 - Christianson, Knox, Mosher, Eisenbeisz, Himschoot, and Duncan

Non-voting: 1 - Nelson

Additional New Business Items

H 20-232

Discussion / Direction / Decision on Tract A11 Whitcomb Heights Subdivision RFP Response

Planning Director Amy Ainslie provided background and reminded on August 5 the Assembly had authorized an RFP for the land sale. Ainslie told of one response received. She explained the internal review team felt the response did not meet the

RFP requirements. Jill Hirai of Pioneer Land Development, LLC (PLD) stated PLD disagreed with the review team's assessment. She added from the start, approximately 15 months ago, affordable housing had always been the primary objective although there were challenges in meeting that goal with the subject property. Hirai reviewed PLD's RFP response, spoke to the high developable costs of the west parcel, and noted some of the land was undevelopable.

Christianson and Mosher believed accepting the PLD response was reasonable. Eisenbeisz wondered of placing development restrictions on the property. Himschoot struggled with the need for more information before making a decision, wondered of the overall plans for the Benchlands, and in the end stated she was more comfortable with an auction. Knox spoke to the enormity and challenges related to the subject of affordable housing. Duncan also felt more information was needed before making a decision.

From the public, Richard Wein commented if the City were to release the landslide risks maps it may take the subject property off the market. Wein recommended an auction process and the owner could then develop the land as appropriate.

A motion was made by Christianson to accept the RFP response from Pioneer Land Development, LLC. The motion FAILED by the following vote.

Yes: 2 - Christianson, and Mosher

No: 4 - Knox, Eisenbeisz, Himschoot, and Duncan

Non-voting: 1 - Nelson

I RES 20-31 Extending Resolution No. 2020-05 which continues the declaration by the Municipal Administrator of a local disaster emergency in response to COVID-19 and a request for State and Federal assistance

Richard Wein spoke in support of the resolution.

Municipal Administrator John Leach commented the resolution would be in effect through the end of the fiscal year or until there was no longer an emergency.

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

Yes: 6 - Christianson, Knox, Mosher, Eisenbeisz, Himschoot, and Duncan

Non-voting: 1 - Nelson

J 20-233 Update / Discussion on the CARES Act Working Group progress (*public comment to be taken*)

Municipal Administrator John Leach noted 173 Phase 2 grant applications were received totaling approximately \$4 million. To date, 159 had been determined to be eligible and stated \$3 million was still available. Leach reminded the Sitka Housing Relief program was open through Alaska Housing Finance and told of a \$50,000 subrecipient grant with Sitka Tribe of Alaska.

XII. PERSONS TO BE HEARD:

Richard Wein spoke to the RFP for Whitcomb Heights and urged the City to determine what they wished to do with the land.

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

Administrator - Leach thanked community members for continuing to practice COVID mitigation measures, told of preliminary discussions in the Sitka Emergency Operations Center related to vaccine point of distribution, reminded the COVID Conscious Business program would be launched soon, and told of correspondence from the U.S. Coast Guard indicating the fast response cutters were still planned for placement in Sitka and Seward.

Due to the mandatory adjournment time of 10:30 p.m., no other reports were heard.

XIV. EXECUTIVE SESSION

None.

XV. ADJOURNMENT

A motion was made by Christianson to ADJOURN. Hearing no objections, the meeting ADJOURNED at 10:28 p.m.

ATTEST: _____
Sara Peterson, MMC
Municipal Clerk



CITY AND BOROUGH OF SITKA

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

Minutes - Draft

City and Borough Assembly

*Mayor Steven Eisenbeisz
Deputy Mayor Thor Christianson,
Vice Deputy Mayor Valorie Nelson,
Kevin Knox, Kevin Mosher, Crystal Duncan, Rebecca Himschoot*

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

Tuesday, December 1, 2020

6:00 PM

Assembly Chambers

SPECIAL MEETING

I. CALL TO ORDER

II. FLAG SALUTE

III. ROLL CALL

Mayor Eisenbeisz attended in-person. Other Assembly members in attendance participated by videoconference.

Present: 6 - Christianson, Knox, Mosher, Nelson, Eisenbeisz, and Himschoot

Absent: 1 - Duncan

IV. CORRESPONDENCE/AGENDA CHANGES

None.

V. PERSONS TO BE HEARD

Richard Wein reminded the weather had been conducive to landslides, spoke to issues with shipping solid waste on Alaska Marine Lines, reminded the Assembly to perform and conduct the people's business in an open forum, to keep an eye on transparency and what business was being conducted.

VI. UNFINISHED BUSINESS:

- A 20-224** Discussion / Direction / Decision on the sale of the former Sitka Community Hospital building (*this item was introduced at the November 10 assembly meeting and it was determined a special meeting would be beneficial*)

Planning Director Amy Ainslie provided an overview of the request from SEARHC to purchase the former Sitka Community Hospital building. She reminded SEARHC had

four years remaining on their lease. Municipal Administrator John Leach stated the goal of the meeting was to receive guidance from the Assembly. Ainslie reviewed the sales process flow chart and told of the Code requirement that all municipal land be competitively sold unless an exception was made determining competitive bidding to be inappropriate.

SEARHC representatives Dr. Bruhl and Maegan Bosak spoke of the purchase request, expansion plans, and told of an anticipated 2024 opening date.

The Assembly discussed the prospect of selling the Sitka Community Hospital facility. Knox disclosed his wife worked at SEARHC. Nelson disclosed her sister was employed at SEARHC. Nelson suggested a feasibility study be conducted to determine if the facility could be retooled to meet the needs of a police department. Other members were supportive of a sale or long-term lease.

A motion was made by Mosher to direct staff to begin the negotiations of the sale of the former Sitka Community Hospital building at 209 Moller Avenue. The motion PASSED by the following vote.

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

No: 1 - Nelson

Absent: 1 - Duncan

From the public, those commenting were: Sandra Rudd, Karen Lucas, and Richard Wein. Rudd, an adjacent property owner, voiced concerns over diminished property value, preservation of greenspace, and suggested competitive bid. Lucas spoke to the need for rehabilitation services, in particular, service for heroin, methamphetamine, and alcohol abuse. Wein spoke in support of a lease option to gain increased revenue.

An amendment was made to add the words "or negotiate a long-term lease". The amendment FAILED by the following vote.

Yes: 2 - Himschoot and Nelson

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

Absent: 1 - Duncan

Richard Wein spoke in support of a lease option.

Assembly members offered opinions on a lease option. Mosher and Eisenbeisz reminded SEARHC had made a request to purchase as opposed to leasing. Himschoot and Nelson spoke in support of a lease option.

The Assembly briefly discussed the competitive bid process.

A motion was made by Christianson to find that competitive bidding for this property is appropriate pursuant to SGC 18.12.010(E), and direct staff to prepare an RFP for the sale of the former Sitka Community Hospital site. The motion was later withdrawn.

From the public, Karen Lucas spoke in support of a rehabilitation center for youth.

Richard Wein reminded the Assembly could fashion the purchase to be of most benefit to the City.

Christianson reminded there would be future meetings to accept the wording of the RFP and then one to award or reject the bids. Knox wondered if moving forward with an RFP would preclude the City from having further negotiating discussions based on the evening's previously approved motion. Municipal Attorney Brian Hanson cautioned the Assembly stating the proposed motion would eliminate the possibility of any proposer to see whether or not they could get a finding by this body of an inappropriate competitive bid. Hanson stressed competitive bidding was required unless the body made a finding that it was inappropriate.

VII. PERSONS TO BE HEARD:

Richard Wein wished Shirley Robards a happy birthday, mentioned the packet information was sparse, reminded proceeds from a sale of the hospital facility would go to the Permanent Fund as opposed to a lease whereby payments would go to the General Fund.

VIII. EXECUTIVE SESSION

None.

IX. ADJOURNMENT

A motion was made by Christianson to ADJOURN. Hearing no objections, the meeting ADJOURNED at 8:12 p.m.

ATTEST: _____
Sara Peterson, MMC
Municipal Clerk



CITY AND BOROUGH OF SITKA

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

Minutes - Draft

City and Borough Assembly

*Mayor Steven Eisenbeisz
Deputy Mayor Thor Christianson,
Vice Deputy Mayor Valorie Nelson,
Kevin Knox, Kevin Mosher, Crystal Duncan, Rebecca Himschoot*

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

Tuesday, December 8, 2020

6:00 PM

Assembly Chambers

REGULAR MEETING

I. CALL TO ORDER

II. FLAG SALUTE

III. ROLL CALL

Mayor Eisenbeisz attend in-person. All other Assembly members participated by videoconference.

Present: 7 - Christianson, Knox, Mosher, Nelson, Eisenbeisz, Himschoot, and Duncan

IV. CORRESPONDENCE/AGENDA CHANGES

20-238 Reminders, Calendars, and General Correspondence

No agenda changes.

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)

Municipal Administrator John Leach read the holiday letter from Sitka Unified Command, reviewed the current COVID-19 Dashboard numbers, and although case numbers were decreasing, reminded citizens to remain vigilant.

Mayor Eisenbeisz thanked community members for complying with COVID-19 mitigation measures.

VII. PERSONS TO BE HEARD

Richard Wein spoke to the landslide in Haines and extended thoughts and prayers to the community. He reminded of the importance to keep Sitka's landslide issues at the forefront, reported on COVID-19 testing procedures in Florida, and noted the Interim Mayor of Anchorage had tested positive for COVID-19 after receiving multiple negative test results.

VIII. CONSENT AGENDA

None.

IX. BOARD, COMMISSION, COMMITTEE APPOINTMENTS**A 20-235** Appoint Margie Esquiro to a three-year term on the Library Commission

Richard Wein spoke in support of Esquiro.

Margie Esquiro encouraged other people to serve the community by volunteering.

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

Yes: 7 - Christianson, Knox, Mosher, Nelson, Eisenbeisz, Himschoot, and Duncan

B 20-237 Appoint Cecilia Dumouchel to a three-year term on the Health Needs and Human Services Commission

Richard Wein stated Dumouchel was an excellent fit for the Commission.

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

Yes: 7 - Christianson, Knox, Mosher, Nelson, Eisenbeisz, Himschoot, and Duncan

X. UNFINISHED BUSINESS:**C ORD 20-53** Making supplemental appropriations for Fiscal year 2021 (*Brady Lift Station Rehab Project*)

Richard Wein reported the project was budgeted, however, there had been a shortfall. He spoke to the need to keep a running balance of supplemental appropriations.

Public Works Director, Michael Harmon, relayed fiscal information from the memo stating the Wastewater Fund had been building its working capital and was in a good position to afford this. The Finance Director had not identified a need for reductions to master planning.

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, Knox, Mosher, Nelson, Eisenbeisz, Himschoot, and Duncan

- D ORD 20-54** Making supplemental appropriations for Fiscal Year 2021 (*Homeland Security Grant for Secure Access Upgrade*)

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, Knox, Mosher, Nelson, Eisenbeisz, Himschoot, and Duncan

XI. NEW BUSINESS:

- E 20-236** Update/Discussion on the CARES Act Working Group progress (*public comment to be taken*)

Municipal Administrator John Leach thanked Grant Analyst Rob Allen for his work in executing applications for Phase 2 of the CARES Act Business/Nonprofit grants. Leach shared the City was ready to issue the second round of grants after working through a fair and equitable scaling process to get all requests within the \$3M budget. He commented that requests received totaled over \$3.8M. He stated this round was intended to provide more targeted support to those businesses that suffered the most extreme losses and demonstrated the most need in terms of covering their fixed costs. Leach noted the process had helped with sales tax compliance.

In closing, Leach provided the following summary of the CARES Act distribution: \$3.7M directly to citizens through utility and moorage assistance; \$6M to businesses and nonprofits; \$2.5M to childcare, food assistance, mental health assistance, housing assistance, and homeless support, etc.; \$1M to city mitigation efforts; \$430K to schools for mitigation efforts; \$627K to emergency workers and PPE purchases.

Richard Wein reminded he had encouraged the Assembly to distribute food cards to the homeless with CARES funding. Marshall Albertson wondered how many individuals were hired for transitional employment.

XII. PERSONS TO BE HEARD:

Marshall Albertson spoke of new businesses that had opened in the last few years, read a list of businesses that had closed or were expected to close, and stated the City of Sitka was not business friendly.

Richard Wein spoke to the soon to be released COVID-19 vaccine and wished the community of Sitka a joyous holiday season.

XIII. REPORTS

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

Administrator - Leach reported details of the COVID Conscious Business Program would be released this week.

Attorney - Hanson reported on his attendance at the Alaska Municipal Attorneys Association virtual conference.

Liaison Representatives - Knox reported on the Port and Harbors Commission meeting. Himschoot reported on the School Board meeting.

Clerk - Peterson reviewed the board/commission vacancies and reminded of the special budget meeting December 17 and regular meeting December 22.

Other - Nelson wondered of new lawsuits filed. Hanson would send an update to the Assembly. Mosher echoed the Mayor's sentiments at the beginning of the meeting and thanked the community for coming together and supporting COVID mitigation efforts.

XIV. EXECUTIVE SESSION

None.

XV. ADJOURNMENT

A motion was made by Christianson to ADJOURN. Hearing no objections, the meeting ADJOURNED at 6:58 p.m.

ATTEST: _____
Sara Peterson, MMC
Municipal Clerk



CITY AND BOROUGH OF SITKA

Legislation Details

File #: 20-241 Version: 1 Name:

Type: Item Status: AGENDA READY

File created: 12/15/2020 In control: City and Borough Assembly

On agenda: 12/22/2020 Final action:

Title: Approve Amendment No. 1 to Biokare Inc. dba Eckert Fine Beverages Purchase Agreement for Raw Water for Export

Sponsors:

Indexes:

Code sections:

Attachments: [Motion Eckert](#)
[Memo Administrator Water Purchase Agreement](#)
[Memo GPIP Director Eckert Water Agreement Extension](#)
[Extension Request BioKare, Inc. Eckert Fine Beverages Sitka agreement 3.1](#)
[Amendment 1 Bulk Water Agreement](#)
[Eckert Fine Beverages Purchase Agreement](#)

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

POSSIBLE MOTION

I MOVE TO approve Amendment No. 1 to
Biokare Inc. dba Eckert Fine Beverages Purchase
Agreement for Raw Water for Export.




City and Borough of Sitka

PROVIDING FOR TODAY...PREPARING FOR TOMORROW

Coast Guard City, USA

MEMORANDUM

To: Mayor Eisenbeisz and Assembly Members

From: John Leach, Municipal Administrator 

Date: December 16, 2020

Subject: Water Purchase Agreement Extension for Eckert Fine Beverages LLC

Background

Biokare Inc. dba Eckert Fine Beverages (Eckert) is requesting to extend its water purchase agreement with the CBS for an additional 5 years.

The GPIB Board is recommending a 3-year (36 month) extension. The Eckerts were agreeable to a 3 years extension instead of the 5 years they requested to move forward with exporting Sitka's water.

Analysis

Michael and Brian Eckert are the principal owners of a family run business located in California. The Eckerts approached the GPIB Board in the spring of 2017 about purchasing Sitka's water for a high-end water bottling operation. The Eckert's proposal was to export water in small volumes for bottling in the lower 48.

The Eckerts entered into a water purchase agreement with the CBS in the fall of 2017. The agreement required the Eckerts to take delivery of and export a minimum of 75,000 gallons of water within the first 36 months of the agreement. The Eckert's failed to meet the agreement requirement and the CBS has sent Eckert's a 45-day cure letter. Per Section 3.1 of the agreement, Sitka can terminate the water purchase agreement.

The Eckerts have pivoted from high end bottled water to an alcohol-based product, specifically Reigncane Vodka. The Eckerts have exported roughly 900 gallons of water in the past 3 years via small 300-gallon totes, which was used to distill vodka.

Bulk Raw Water Export Background

The CBS has permits to export 29,235 Acre-feet (~9.5 billion gallons) of raw water annually.

The CBS has entered into multiple water purchase agreements with multiple entities for bulk export since 1996.

Most recently, the GPIB Board has recommended approval of a water purchase contract with Arctic Blue Water Alaska Inc. (ABWAI) for an initial 2-billion-gallon allocation with the first right of refusal for an additional 6.8 billion gallons.

Note: The ABWAI water purchase will be coming before the Assembly in January or February 2021.

<u>Permit</u>	<u>Acre Feet</u>	<u>Gallons</u>
LAS 19669	14,000	4,561,914,000
<u>ADL 43826</u>	<u>15,235</u>	<u>4,964,339,985</u>
Total Available	29,235	9,526,253,985
<u>Eckert Agreement</u>	<u>0.31</u>	<u>100,000,000</u>
<u>Phase 1 Arctic Proposal</u>	<u>6,138</u>	<u>2,000,073,438</u>
<u>Phase 2 Arctic Proposal</u>	<u>20,869</u>	<u>6,800,257,957</u>
Available for water bottling Contracts	2,227.69	725,895,0142

Note: The GPIB Director recommends the CBS retain between 700-750 million gallons of annual water allocation to accommodate a potential future bottling operation and other low volume uses.

Fiscal Note

Existing Water Purchase Agreement Terms

Term

- 20-Year term with four 5-year extension with consent of both parties.

Water Volume

- 100 million gallons annually for a period of 36 months. Current request is to extend this an additional 36 month for a total of 72 from contract execution on October 11, 2017.
 - Eckert must purchase and export a total of 75,000 gallons within the 36-month (proposed to extend to 72 month) period or Sitka can terminate agreement.
 - Eckert must purchase and export 50,000 gallons annually after 60 months of agreement execution or Sitka can terminate agreement. (Current request is to extend the 60 months to 96 months).
- Eckert will be allocated an addition 50 million gallon at the point when 75 million gallons are purchased and export within a 12-month consecutive period.

Additional water loading infrastructure

- Eckert will be responsible for design and construction of new water loading infrastructure for loading of 20' containers and IBC totes with CBS review and approval (Estimate cost \$5 - \$15k).
- CBS will be responsible for maintenance and repair of infrastructure.
- Infrastructure will remain property of the CBS.
- Documented funds for design and construction by Eckert will be applied toward water export payments throughout the duration of contract.

Water pricing

- Price will be \$0.01/gallon.
- After 10 years, CPI adjustment added to price based off "All items" figure for Seattle, Washington.
- Eckert is required to make a \$50 annual payment to keep the agreement in good standing.
- Eckert is required to make a \$100 monthly payment to keep the agreement in good standing.

* Other Standard language of bulk raw water purchase agreements will be used.

Recommendation

Approve the 36-month extension to Eckert's Water Purchase Agreement.

Encl: Extension Request Letter of November 3, 2020
 GPIIP Memo
 Purchase Agreement



BioKare, Inc.

dba Eckert Fine Beverages

BioKare, Inc.
Dba Eckert Fine Beverages
28871 El Apajo
Laguna Niguel, Ca 92677

November 3, 2020

Administration City and Borough of Sitka
100 Lincoln Street, Sitka, AK 99835

Dear Sirs,

Three years ago when my son Brian and I visited Sitka we had plans to produce a restaurant quality bottled water. We were happy and thankful for the allocation granted us for that project. However, in the ensuing months we came to the conclusion that due to the freight cost and our small start-up economics, we would never be able to survive as a bottled water business. Convinced that the Blue Lake water quality should be shared in some way, we spent several months thinking about how we could stay involved with the Sitka community. Eventually we decided that we would use the water to create a new vodka brand, which we did. Our brand is made from your rain water and organic sugar cane alcohol. We named it Raincane Alaskan Vodka. The small amount of water that we have imported so far has been filtered and then blended with distillate for the Vodka. Of course this change to vodka has taken time. About a year after we started selling Raincane vodka we received an opposition to the Raincane trademark from a very large vodka manufacture. This forced us to start a rebranding process with a name change to our new name, Reigncane. That has taken all of 2020. In fact our new custom bottles have still not arrived yet from China. We hope to see them here by the end of the year.

In anticipation of the new bottles and our new Reigncane name, we have hired Margle Media as our new marketing agency. Part of our new 2021 marketing plans are to use a local Sitka photographer (Brit Galanin) for social media and advertising shots/video content as well as cross promotions with The Fortress of the Bears and possibly the Raptor Center.

Because we have had to basically restart our project during the worst year in history for bars and restaurant closures, I am respectfully submitting a request for a five (5) year extension of our water export requirements as stated in subsection 3.1 of the Raw Water For Export Purchase Agreement dated October, 11, 2017.

Thank you,
Michael Eckert
CEO BioKare
Dba Eckert Fine Beverages

28871 El Apajo, Laguna Niguel, CA 92677 U.S.A.
Ofc: (949) 831-0211



329 Harbor Drive, Suite 212
Sitka, AK 99835
Phone: 907-747-2660

Friday, December 11, 2020

MEMORANDUM

To: John Leach, CBS Administrator

From: Garry White, Director

Subject: Eckert Fine Beverages Water Agreement Extension

Introduction

Biokare Inc. dba Eckert Fine Beverages (Eckert) is request to extend its water purchase agreement with the CBS for an additional 5 years. Please see the attached letter of request.

The Gary Paxton Industrial Park (GPIP) Board of Directors met on November 30, 2020 and approved the following motion.

Motion: M/S Johnson/Floate move to change section 3.1 to 72 months instead of 36 months. Section 3.2 to 96 months instead of 60 months.

Action: Passed (5/0) on voice vote

The GPIP Board is recommending a 3 year (36 month) extension. The Eckerts were agreeable to a 3 years extensions instead of the 5 years they requested to move forward with exporting Sitka's water.

Background

Michael and Brian Eckert are the principal owners of a family run business located in California. The Eckerts approached the GPIP Board in the spring of 2017 about purchasing Sitka's water for a high end water bottling operation. The Eckert's proposal was to export water in small volumes for bottling in the lower 48.

The Eckerts entered into a water purchase agreement with the CBS in the fall of 2017. The agreement required the Eckerts to take delivery of and export a minimum of 75,000 gallons of water within the first 36 months of the agreement. The Eckert's failed to meet the agreement requirement and the CBS has sent Eckert's a 45-day cure letter. Per Section 3.1 of the agreement, Sitka can terminate the water purchase agreement.

The Eckerts have pivoted from high end bottled water to an alcohol based product, specifically Reigncane Vodka. The Eckerts have exported roughly 900 gallons of water in the past 3 years via small 300 gallon totes, which was used to distill vodka.

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Note: The GPIB Director recommends the CBS retain between 700-750 million gallons of annual water allocation to accommodate a potential future bottling operation and other low volume uses.

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- Documented funds for design and construction by Eckert will be applied toward water export payments during duration of contract.

Water pricing

- Price will be \$0.01/gallon.
- After 10 years, CPI adjustment added to price based off “All items” figure for Seattle, Washington.
- Eckert is required to make a \$50 annual payment to keep the agreement in good standing.
- Eckert is required to make a \$100 monthly payment to keep the agreement in good standing.

*Other Standard language of bulk raw water purchase agreements will be used.

Action

- Assembly approval of amendment to Eckert’s Water Purchase Agreement.

**PURCHASE AGREEMENT
FOR RAW WATER FOR EXPORT**

BETWEEN: City and Borough of Sitka
100 Lincoln Street
Sitka, Alaska 99835

AND: Biokare Inc. dba Eckert Fine Beverages
28871 El Apajo
Laguna Niguel, CA 92677

1. Term and Documents Comprising this Agreement.

1.1 The initial term of this Agreement shall commence on the effective date and shall end 240 months after effective date. The City and Borough of Sitka (hereinafter referred to as Sitka) hereby grants to Biokare Inc. dba Eckert Fine Beverages (hereinafter referred to as ECKERT), the right to purchase raw water in a container size less than a 40' a container van, to be delivered to it by Sitka from the Blue Lake reservoir, a water source within Sitka, on the terms and conditions set forth herein.

1.2 At the conclusion of the initial term of this Agreement, each of four (4) additional term of five (5) years each for extension of this Agreement may be exercised upon the consent of both parties. ECKERT must notify the Administrator in writing no earlier than one (1) year and no later than four (4) months before the end of the initial Agreement period of its desire to add an additional five-year term, and shall thereafter notify the Administrator no earlier than one (1) year and no later than four (4) months prior to the expiration of each exercised additional term of its desire to exercise the next five-year time period. If ECKERT does not timely notify the Administrator in writing, this Agreement shall terminate at the expiration of the then-current contract term. Sitka's raw water price is subject to re-negotiation before the commencement of each additional term. Said re-negotiated price not to exceed an increase of 3%. If said re-negotiated price is not agreed upon, the Agreement shall terminate at the expiration of the then-current contract term. Either party may decide to not implement any additional term for any reason, in its sole discretion.

1.3 The Agreement consists of the 23 sections in this Agreement plus Appendix A (a map) and Appendix B (the "Prospective Purchaser Agreement Between the State of Alaska and the City-Borough of Sitka for the Former Alaska Pulp Corporation Pulp Mill Property" dated April 28, 1999, including all attachments, which specifically includes "Memorandum of Understanding between the State of Alaska and the City and Borough of Sitka [:] Management Plan for Sawmill Cove Property (Former APC Property).").

2. Definitions.

In this Agreement, the following terms shall have the definitions stated:

- a) "annually" means 12 consecutive months.
- b) "beneficial use" means the application of water, purchased by ECKERT for export or for use at the point of delivery, to a useful purpose, including domestic, commercial, agricultural, wildlife, and recreational uses.
- c) "bulk water" means untreated non-potable water sold by Sitka to ECKERT under this Agreement, and delivered by Sitka to ECKERT in the measured quantities specified in this Agreement.
- d) "deliver" or "to deliver" or "delivered" means Sitka making a specific quantity of water available to ECKERT at the point of delivery.
- e) "export" means the transportation by ECKERT of raw water to a destination outside the hydrological unit of the Blue Lake drainage.
- f) "gallon" means one US gallon or 3.785 liters.
- g) "loading" means transporting the raw water which is the subject of this Agreement from Blue Lake through pipelines and other conveyances into the ECKERT.
- h) "MGD" means millions of gallons per consecutive 24-hour period.
- i) "per day" means calendar day starting at midnight.
- j) "per week" means during a period of seven (7) consecutive days.
- k) "per year" means during a period of 12 consecutive months.
- l) "point of delivery" means that physical location at which the Sitka-owned physical facilities and equipment, employed in the transportation of Sitka's bulk water for delivery to ECKERT, terminates.
- m) "raw water" means untreated non-potable water delivered by Sitka to the point of delivery from Blue Lake via the Blue Lake penstock, a conduit which transports water from Blue Lake to the Blue Lake Powerhouse as shown on Exhibit A.
- n) "rule curve" means the relationship between the elevation of the water surface of Blue Lake and the volume of water contained in Blue Lake, which regulates the reservation of water for fish, wildlife, and habitat protection.
- o) "unforeseen" means an exceptional event, not contemplated by the parties in negotiating this Agreement. Performance made more difficult or expensive than expected

is not “unforeseen.” The burden of proving that an event is unforeseen is on the party that advances it as a reason for non-performance.

p) “water rights” means those rights to the beneficial use of water which are held by Sitka under certificates of appropriation issued by the State of Alaska pursuant to Alaska law.

3. Water Volumes Contracted by ECKERT from Sitka.

3.1 Sitka will make available to ECKERT annually a total of 100 million gallons of raw water for export in a container size less than a 40-foot container van for a period of 36 months immediately after the effective date of this Agreement (the “36-month period”). At the point when ECKERT exports 75 million gallons of raw water in an annual period during the 36-month period, Sitka will make available to ECKERT an additional 50 million gallons of raw water for export for that annual period. At the conclusion of the 36-month period, ECKERT's allocation of raw water will be governed by subsection 3.2 below, provided that ECKERT has met the minimum export volumes set out in this section. During the 36-month period, ECKERT must take delivery of and export at least 75 thousand gallons of raw water. If ECKERT does not take delivery of and export at least 75 thousand gallons of raw water from Sitka during the 36-month period, this Agreement shall, at Sitka's election, terminate and expire without further action by Sitka on the forty-fifth (45th) day after Sitka's sending of the Administrator's notice to ECKERT, in accordance with section 23 below, that ECKERT has failed to comply with this subpart, unless within said 45-day period ECKERT cures its failure to take delivery of and export at least 75 thousand gallons of raw water from Sitka.

3.2 Notwithstanding any other provision of this Agreement, if raw water delivered by Sitka to ECKERT and exported by ECKERT falls below 50 thousand gallons in any annual period of 12 consecutive months starting immediately after 60 months after the effective date of this Agreement, this Agreement shall, at Sitka's election, terminate and expire without further action by Sitka on the forty-fifth (45th) day after sending of the Administrator's notice to ECKERT, in accordance with section 23 below, that ECKERT has failed to comply with this subpart, unless within said 45-day period ECKERT cures its failure to annually take delivery of and export at least 50 thousand gallons of water from Sitka.

3.3 ECKERT may not take delivery of raw water at a rate greater than 33.6 MGD.

4. The Parties' Rights and Obligations Regarding Water Delivered for Export.

4.1. Sitka is entering into this Agreement to sell raw water pursuant to Sitka's water export authority contained in Water Appropriation Certificates LAS 19669 and ADL 43826. Sitka's obligation to deliver water to ECKERT in the quantities specified in this Agreement is subject to these conditions and limitations:

a) Notwithstanding any other provision of this Agreement, Sitka shall retain first right and priority to water required for its municipal drinking water supply system and its

Purchase Agreement for Raw Water in Bulk Between the City and Borough of Sitka and Eckert Fine 3 Beverages LLC.

municipal hydroelectric system, and it may suspend or limit raw water deliveries to ECKERT to meet the requirements of its municipal drinking water and hydroelectric systems. Whether there is a sufficient volume of raw water available for these purposes shall be decided in the sole discretion of the Administrator.

b) Sitka will abide by the 1992 Blue Lake Watershed Control Plan as approved by the U.S. Environmental Protection Agency and described in City and Borough of Sitka Ordinance No. 92-1091.

c) The Administrator may temporarily suspend raw water deliveries in order to perform routine maintenance on its municipal drinking water, hydroelectric and/or water delivery systems, provided that the Administrator shall give not less than 60 days prior written notice to ECKERT of any such planned suspension.

d) Sitka shall be relieved of its obligation to deliver raw water to ECKERT in the event of an interruption in water supply due to circumstances that require repair to or reconstruction of the municipal drinking water, hydroelectric systems, water delivery system, or other of Sitka's facilities. Delivery of raw water to ECKERT may be reduced to the extent necessary to make such repair(s) or reconstruction, and for so long as the Administrator in his/her sole discretion determined is required to make such repairs or reconstruction.

e) The volumes of Sitka's raw water deliveries to ECKERT for export are subject to Sitka's overriding obligation to comply with all of the conditions contained in Water Appropriation Certificates ADL 43826, LAS 19669, and LAS 20526, including compliance with the rule curve and the support of spawning, incubation, and rearing of certain species of fish in Sawmill Creek and Blue Lake. Interpretation of applicable requirements and the means used to achieve compliance with such requirements shall be in the Administrator's sole discretion.

f) In the event Sitka is relieved of its obligation to make agreed quantities of water available to ECKERT for reasons noted in this section or due to Force Majeure or due to unforeseen circumstances, then ECKERT's obligation to take delivery of and to export water shall be reduced to the volumes actually delivered by Sitka during that period of time and the time within which ECKERT is authorized to receive raw water shall be extended for a period equal to the period of time that Sitka has been so relieved of its obligation.

4.2 ECKERT agrees and warrants that the raw water delivered to it by Sitka for export shall be put to one or more beneficial uses by it or by its water purchasers. Breach of this warranty shall be a material breach of this Agreement.

5. [This section deliberately left blank.]

6. No Warranty by Sitka of Water Quality or Fitness for a Particular Purpose.

6.1 THE WATER CONTRACTED FOR DELIVERY, AND/OR ACTUALLY
*Purchase Agreement for Raw Water in Bulk Between the City and Borough of Sitka and Eckert Fine 4
Beverages LLC.*

DELIVERED, TO ECKERT UNDER THIS AGREEMENT IS NON-POTABLE. SITKA DOES NOT WARRANT THE QUALITY OR FITNESS FOR A PARTICULAR PURPOSE OF ANY WATER CONTRACTED FOR DELIVERY, AND/OR ACTUALLY DELIVERED, TO ECKERT UNDER THIS AGREEMENT. ECKERT ACKNOWLEDGES AND AGREES THAT BEFORE ENTERING INTO THIS AGREEMENT, IT HAS EXAMINED SITKA'S WATER SOURCE, SITKA'S METHODS OF DIVERSION, AND SITKA'S MEANS OF DELIVERY TO ECKERT OF THE QUANTITIES OF WATER WHICH ARE CONTRACTED FOR UNDER THIS AGREEMENT, AND THAT IT HAS FOUND ALL SUCH ITEMS ADEQUATE AND SATISFACTORY FOR ECKERT'S PURPOSES.

6.2 ECKERT acknowledges and agrees that Sitka's routine alterations in its hydroelectric operations may produce temporary changes in water quality due to turbidity, and that the occurrence of such events shall not alter or affect ECKERT's obligations under this Agreement.

6.3 ECKERT acknowledges and agrees that the quality of raw water contracted by Sitka to be delivered to ECKERT for export may vary due to natural events over which Sitka has no control, which include, without limitation, rainfall, drought, snowfall, avalanches and landslides, and that the occurrence of such events shall not alter or affect ECKERT's contractual obligations under this Agreement, except that the quantity of water ECKERT is obligated to take delivery of and to export shall be reduced to the quantity Sitka can and does make available for delivery to ECKERT, as a consequence of an occurrence of any of such natural events.

6.4 ECKERT SHALL BE SOLELY RESPONSIBLE AND LIABLE FOR THE QUALITY AND USEFULNESS FOR ANY PARTICULAR PURPOSE, INCLUDING HUMAN CONSUMPTION, OF ALL RAW WATER DELIVERED TO, EXPORTED BY, TRANSPORTED BY, USED BY, SOLD BY, OR DELIVERED BY ECKERT.

7. Purchase Price for Raw Water.

7.1 ECKERT shall pay Sitka One Cent (\$0.01) per gallon for raw water for export from Sitka.

7.2 ECKERT shall pay Sitka a non-refundable annual fee of Fifty Dollars (\$50.00), payable on the effective date of this Agreement and, thereafter, on or before the annual anniversary date of the effective date of this Agreement.

7.3 ECKERT shall pay Sitka a non-refundable monthly fee of One Hundred Dollars (\$100.00), starting on the first of the month immediately following the effective date of this Agreement and on the first of each month thereafter. In lieu of making a payment each month, ECKERT may pay the aggregate of monthly payments on or before, but no later than, the annual anniversary date of the effective date of this Agreement. ECKERT shall receive raw water credits for these payments.

7.4 ECKERT shall pay for each volume of water loaded no later than twenty-five (25) days after the presentation of an invoice by the Administrator to ECKERT for such water. Failure by ECKERT to make timely payment shall be a material breach of this Agreement and be cause for the Administrator to suspend water delivery to ECKERT until payment is made or other action is taken under this Agreement.

7.5 Beginning July 1, 2028 and every calendar year thereafter, the prices charged by Sitka for raw water delivered to ECKERT under this Agreement shall be adjusted by the Administrator based on the "All Items" figure for Seattle, Washington as published in the "Consumer Price Index for All Urban Consumers" (CPI) published most immediately before January 1 of the calendar year for which prices are being calculated. Notwithstanding the previous sentence, in no event will the CPI adjustment described in the previous sentence exceed + 3.0% nor the adjustment be made if the result of such adjustment would be a decrease in any price charged under this Agreement.

7.6 ECKERT shall pay Sitka for the volume of water delivered to ECKERT as measured by flow meters, purchased and installed by ECKERT, and owned and tested by Sitka at or near the point of delivery.

7.7 The cost of infrastructure improvements made by ECKERT to facility raw water loading and metering in section 10.1 will be credited toward export of water payments for the first 60 months of this Agreement.

8. Conditions for Maintaining ECKERT's Purchase Right and Obligation; Termination.

8.1 Notwithstanding any other provision of this Agreement, this Agreement shall, at Sitka's Administrator's election, terminate and expire without further action by Sitka on the forty-fifth (45th) day after the Administrator sends notice to ECKERT, as required by section 23 below, that ECKERT has breached or failed to comply with one or more of the conditions or requirements of this Agreement, or become insolvent, or abandoned the project, unless within said 45-day period ECKERT cures the specified default or defaults to Sitka's satisfaction, as determined by Sitka in its sole discretion.

8.2 Upon termination, all legal rights and obligations as between Sitka and ECKERT under this Agreement shall cease, except that ECKERT's obligations to Sitka under Sections 13, 14, 15, 16, and 17 of this Agreement shall survive termination.

9. Sitka's Permitting Actions.

The Administrator shall take any and all actions which he/she determines, in the exercise of his/her sole discretion, to be reasonable, necessary, and economically feasible to maintain in good standing any permit, license, certificate, allocation, appropriation or other authorization required for Sitka to fulfill its obligations under this Agreement.

10. Delivery, Loading, and Transportation of Water in Bulk.

10.1 The parties agree that ECKERT shall be solely responsible for the costs of acquisition, construction, and installation of any structure or facility downstream of the point of delivery, which it determines to be required or convenient for the loading and transportation of raw water delivered to it by Sitka, and for initiating and completing such acquisition, construction and installation. Any structure or facility must include a metering device to measure flow of raw

Purchase Agreement for Raw Water in Bulk Between the City and Borough of Sitka and Eckert Fine 6 Beverages LLC.

water. All structures and facilities must comply with all federal, state, and local laws, regulations, and requirements, including zoning.

10.2 Any structure or facility acquired, constructed, and installed pursuant to subpart 10.1 above, shall upon acquisition, construction, and installation become the property of Sitka and shall remain on-site upon termination of this Agreement. ECKERT shall be responsible for maintaining and repairing said structures and facilities, at its own cost, during the term (including any extensions) of this Agreement.

10.3 ECKERT shall be solely responsible for arranging for the transportation of and transporting all raw water delivered to it by Sitka for export.

11. Washout Water Discharges.

ECKERT shall comply with all applicable federal, state and local laws, regulations, and requirements regarding the use and disposal of any raw water or other water delivered to ECKERT by Sitka for the purposes of washout, or any other non-export application.

12. Water Loading.

12.1 Before ECKERT loads any raw water delivered to it by Sitka, ECKERT shall submit to the Administrator a written Water Loading Plan. This Plan shall be deemed approved by the Administrator unless no later than fourteen (14) days after its submission the Administrator, in his or her sole discretion, rejects, or requires ECKERT to resubmit, any portion of the Plan. Such action by the Administrator shall be in a writing to ECKERT that states the deficiency. Sitka shall deliver no raw water to ECKERT and ECKERT shall not load any raw water delivered to it by Sitka as long as any portion of the Plan has been rejected and not approved after re-submittal. ECKERT shall submit a separate Water Loading Plan at least twenty one (21) days before initial loading of raw water under this Agreement.

12.2 APPROVAL BY SITKA'S ADMINISTRATOR OF ANY WATER LOADING PLAN SHALL NOT IMPOSE UPON SITKA THE STATUS OF GUARANTOR OF THE FEASIBILITY, PROPRIETY, OR SAFETY OF ANY ASPECT OF AN APPROVED WATER LOADING PLAN, NOR SHALL SUCH APPROVAL CREATE OR CONFER BENEFITS ON ANY THIRD PARTY.

13. Indemnification of Sitka.

13.1 Notwithstanding anything to the contrary in this Agreement, ECKERT shall defend, indemnify, and hold Sitka harmless from any liability, claim, demand, action, obligation, or proceeding of any kind or nature, based upon, arising out of, or related to:

- a. any defect or flaw in the quality of raw water supplied under this Agreement;
- b. any delays on the part of Sitka in the delivery of raw water under this Agreement as the result of the mechanical or physical breakdown of equipment or facilities owned or operated by Sitka or other unforeseen event;

- c. claims arising from the transportation or shipment of raw water after such water has left Sitka's water delivery system and the point of delivery;
- d. injuries to employees of ECKERT or any of its contractors or their employees;
- e. damages resulting from accidents involving cargo loading operations, including but not limited to claims for death, personal injury, property damage, and pollution;
- f. violations and claims of violations related to the water loading plan described in section 12.2;
- g. harm, including illness and death, to persons who consume the raw water caused by the failure of ECKERT to comply with section 6.3 of this Agreement.

13.2 ECKERT shall at all times during this Agreement maintain insurance policies providing umbrella coverage against matters including but not limited to those covered by this Agreement in an amount not less than U.S. \$1,000,000, with Sitka named as an additional insured, and with a waiver of subrogation against Sitka. ECKERT shall provide a copy of the certificate insurance ECKERT to Sitka within sixty (60) days after the effective date of this Agreement.

13.3 ECKERT shall be responsible for ensuring that each of its contractors is qualified to do business in Alaska and refrains from activities for which insurance cannot be obtained. ECKERT shall assure that any contractor for ECKERT which is to perform any task or work within the territorial jurisdiction of Sitka has insurance appropriate to any task to be performed by that contractor, and ECKERT shall deliver a certificate of such insurance to the Administrator within 30 days of such hiring.

14. Assignment.

This Agreement, which is in the nature of a personal services contract, may not be assigned by either party without the prior written consent of the other party, which shall have full discretion to grant or withhold such approval, in its sole and absolute discretion except as provided below.

Should Sitka form a Port Authority, or similar entity, this Agreement shall be completely transferable to said Port Authority. A transfer of the Agreement to any such entity shall not create any restrictions upon ECKERT to purchase water other than those restrictions set out in this Agreement.

15. Waiver and Integration.

This Agreement integrates the entire Agreement between the parties regarding the sale and purchase of raw water. This Agreement supersedes all previous agreements, discussions, and negotiations, whether written or oral. Each party specifically acknowledges and represents that it has had ample opportunity to consult with legal counsel regarding this Agreement, and that any rule that an agreement should be construed against its drafter shall not apply to this Agreement.

16. Force Majeure.

Neither party shall be in breach of this Agreement as the result of any failure or delay in performing any of the obligations in this Agreement if such failure to perform or delay in performing is directly and proximately caused by storm, flood, avalanche, landslide, earthquake, tsunami, act of the public enemy, war, rebellion, insurrection, sabotage, epidemic, quarantine restriction, or act of God. Sitka shall not be in breach of this Agreement as the result of any failure or delay in performing any of its obligations in this Agreement if such failure to perform or delay in performing is directly and proximately caused by any order of any United States court of competent jurisdiction, or by any act, rule, regulation, order or directive of any superior governmental unit or any agency thereof, or by any termination, modification, suspension, or revocation of any permit, license, allocation, appropriation, or certificate held by Sitka. In the event Sitka or ECKERT is relieved of an obligation under this Agreement due to Force Majeure, time periods under this Agreement shall be adjusted accordingly. The party asserting a Force Majeure event must demonstrate by clear and convincing evidence that the failure or delay in performance is directly and proximately caused by a Force Majeure event.

17. Applicable Law.

ECKERT shall comply with all provisions of law applicable to its obligations under this Agreement. This Agreement shall be construed in accordance with the laws and procedures of the State of Alaska.

18. Dispute Resolution.

18.1 Good Faith Efforts of the Parties. Upon notice by either party to the other party of any dispute or claim arising out of or related to this Agreement, the parties shall first make a good-faith endeavor to resolve the dispute or claim by meeting informally "face-to-face" within 15 days of such notice to mediate the dispute or claim in good faith without a third-party mediator.

18.2 Jurisdiction and Venue. Should any party hereto institute any action or proceeding to enforce any provision hereof or for damages by reason of any alleged breach of any section of this Agreement or for any other remedy, such an action shall be brought in the Superior Court for the State of Alaska. Venue for any such action or lawsuit shall lie exclusively in Sitka, Alaska. The parties specifically agree not to remove jurisdiction to federal courts on the grounds of diversity of citizenship.

18.3 Attorney's Fees and Legal Expenses. Should any party hereto institute any action or proceeding to enforce any provision hereof or for damages by reason of any alleged breach of any section of this Agreement or for any other remedy, the party that is successful in such action shall be entitled to receive from the losing party all of its reasonable legal costs and expenses, including without limitation, reasonable attorneys' fees and all arbitration costs.

19. Effective Date.

This Agreement is effective as of the last date signed below, which shall be deemed the "effective date" for the purpose of any time period which incorporates that term in this Agreement.

20. Authority.

The parties represent and warrant to each other that they have the full, complete, and absolute authority to enter into this Agreement; that this Agreement has been duly authorized by the governing body of each party; that the person executing this Agreement on its behalf has the full power and authority to do so; and that this Agreement is binding and enforceable against it in accordance with its terms. ECKERT acknowledges that this Agreement is only effective against Sitka if the City and Borough of Sitka Assembly votes to authorize the Administrator to execute this Agreement on behalf of Sitka. By affixing his signature to this Agreement the Administrator represents and warrants that the Assembly has so voted.

21. Amendment and Severability.

This Agreement may not be amended except by written agreement of both parties. If any provision of this Agreement or any application thereof to any person, entity, or circumstance is held invalid, the remainder of this Agreement and application thereof to any person, entity, or circumstances shall not be affected thereby.

22. Time of Essence.

Time is of the essence in this Agreement.

23. Notices.

Any notices required or authorized to be given by this Agreement shall be in writing and shall be sent by **email and** by either **commercial courier, facsimile, or by certified U.S. mail**, postage prepaid and return receipt requested, addressed to the proper party at the address stated below or such address as the party shall have designated to the other parties in accordance with this section. Such notice shall be effective three (3) days after sending through the mails or after receipt by courier or facsimile by the addressee party, except that any facsimiles received after 5:00 p.m. of the addressee's local time shall be deemed delivered the next day.

If to ECKERT:

Michael Eckert – CEO
Biokare Inc. dba Eckert Fine Beverages
28871 El Apajo
Laguna Niguel, CA 92677

If to Sitka: Administrator
City and Borough of Sitka
100 Lincoln St
Sitka, Alaska, 99835


IN WITNESS THEREOF, the parties have executed this Agreement as of the dates shown below.

**BIOKARE INC.
DBA ECKERT FINE BEVERAGES**


 9/22/17 DATE
MICHAEL ECKERT, CEO
ECKERT FINE BEVERAGES

See attached Acknowledgment

THE CITY AND BOROUGH OF SITKA

 DATE 9/11/17
KEITH BRADY, ADMINISTRATOR
THE CITY AND BOROUGH OF SITKA

ATTEST:

 DATE 9-11-17
SARA PETERSON CMC
Municipal Clerk
THE CITY AND BOROUGH OF SITKA

STATE OF ALASKA)

FIRST JUDICIAL DISTRICT)

) ss. **ACKNOWLEDGMENT**

THIS CERTIFIES that on this _____ day of _____, 2017, before me, a Notary Public in and for the State of Alaska personally appeared **MICHAEL ECKERT** to me known and known to me to be the person whose name is subscribed to the foregoing **PURCHASE AGREEMENT FOR RAW IN BULK FOR EXPORT** and after being first duly sworn according to law, he stated to me under oath that he is the **CEO of BOKARE INC. DBA ECKERT FINE BEVERAGES**, that he has been authorized by said company to execute the foregoing **PURCHASE AGREEMENT FOR BLUE LAKE RAW BULK WATER** on its behalf and he executed the same freely and voluntarily as the free act and deed of said corporation.

Notary Public
My Commission Expires:

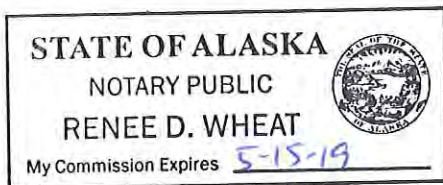
STATE OF ALASKA

FIRST JUDICIAL DISTRICT

)
) ss. **MUNICIPAL ACKNOWLEDGMENT**
)

THIS CERTIFIES that on this 11th day of October, 2018 before me, a Notary Public in and for the State of Alaska, personally appeared **KEITH BRADY** to me known and known to me to be the person whose name is subscribed to the foregoing **PURCHASE AGREEMENT FOR RAW IN BULK FOR EXPORT**, and after being first duly sworn according to law, he stated to me under oath that he is the **ADMINISTRATOR** of the City and Borough of Sitka, Alaska, a municipality organized under the laws of the State of Alaska, that he has been authorized by said municipality to execute the foregoing **PURCHASE AGREEMENT FOR BLUE LAKE RAW BULK WATER** on its behalf and he executed the same freely and voluntarily as the free act and deed of said corporation.

WITNESS my hand and official seal the day and year in this certificate first above written.



Renee D. Wheat
Notary Public for Alaska
My Commission Expires: 5-15-19
Residing at Sitka, Alaska

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Orange

On September 22, 2017 before me, Patricia Olea, Notary Public
Date Here Insert Name and Title of the Officer

personally appeared Michael Eckert
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature Patricia Olea
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: Purchase Agreement For Raw Water For Export
Document Date: September 22, 2017 Number of Pages: 13
Signer(s) Other Than Named Above: no other signers

Capacity(ies) Claimed by Signer(s)

Signer's Name: Michael Eckert
☐ Corporate Officer — Title(s): _____
☐ Partner — ☐ Limited ☐ General
☒ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator
☐ Other: _____
Signer Is Representing: _____

Signer's Name: _____
☐ Corporate Officer — Title(s): _____
☐ Partner — ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator
☐ Other: _____
Signer Is Representing: _____



329 Harbor Drive, Suite 212
Sitka, AK 99835
Phone: 907-747-2660

Friday, December 11, 2020

MEMORANDUM

To: John Leach, CBS Administrator

From: Garry White, Director

Subject: Eckert Fine Beverages Water Agreement Extension

Introduction

Biokare Inc. dba Eckert Fine Beverages (Eckert) is request to extend its water purchase agreement with the CBS for an additional 5 years. Please see the attached letter of request.

The Gary Paxton Industrial Park (GPIP) Board of Directors met on November 30, 2020 and approved the following motion.

Motion: M/S Johnson/Floate move to change section 3.1 to 72 months instead of 36 months. Section 3.2 to 96 months instead of 60 months.

Action: Passed (5/0) on voice vote

The GPIP Board is recommending a 3 year (36 month) extension. The Eckerts were agreeable to a 3 years extensions instead of the 5 years they requested to move forward with exporting Sitka's water.

Background

Michael and Brian Eckert are the principal owners of a family run business located in California. The Eckerts approached the GPIP Board in the spring of 2017 about purchasing Sitka's water for a high end water bottling operation. The Eckert's proposal was to export water in small volumes for bottling in the lower 48.

The Eckerts entered into a water purchase agreement with the CBS in the fall of 2017. The agreement required the Eckerts to take delivery of and export a minimum of 75,000 gallons of water within the first 36 months of the agreement. The Eckert's failed to meet the agreement requirement and the CBS has sent Eckert's a 45-day cure letter. Per Section 3.1 of the agreement, Sitka can terminate the water purchase agreement.

The Eckerts have pivoted from high end bottled water to an alcohol based product, specifically Reigncane Vodka. The Eckerts have exported roughly 900 gallons of water in the past 3 years via small 300 gallon totes, which was used to distill vodka.

Bulk Raw Water Export Background

The CBS has permits to export 29,235 Acre-feet (~9.5 billion gallons) of raw water annually.

The CBS has entered into multiple water purchase agreements with multiple entities for bulk export since 1996.

Most recently, the GPIP Board has recommended approval of a water purchase contract with Arctic Blue Water Alaska Inc. (ABWAI) for an initial 2 billion gallon allocation with the first right of refusal for an additional 6.8 billion gallons. *Note: The ABWAI water purchase will be coming before the Assembly in January or February 2021.*

<u>Permit</u>	<u>Acre Feet</u>	<u>Gallons</u>
LAS 19669	14,000	4,561,914,000
<u>ADL 43826</u>	<u>15,235</u>	<u>4,964,339,985</u>
Total Available	29,235	9,526,253,985
<u>Eckert Agreement</u>	<u>0.31</u>	<u>100,000,000</u>
<u>Phase 1 Arctic Proposal</u>	<u>6,138</u>	<u>2,000,073,438</u>
<u>Phase 2 Arctic Proposal</u>	<u>20,869</u>	<u>6,800,257,957</u>
Available for water bottling Contracts	2,227.69	725,895,0142

Note: The GPIP Director recommends the CBS retain between 700-750 million gallons of annual water allocation to accommodate a potential future bottling operation and other low volume uses.

Existing Water Purchase Agreement Terms

Term

- 20-Year term with four 5-year extension with consent of both parties.

Water Volume

- 100 million gallons annually for a period of 36 months. ***Current request is to extend this an additional 36 month for a total of 72 from contract execution on October 11, 2017.***
 - Eckert must purchase and export a total of 75,000 gallons within the 36-month (***proposed to extend to 72 month***) period or Sitka can terminate agreement.

- Eckert must purchase and export 50,000 gallons annually after 60 months of agreement execution or Sitka can terminate agreement. (*Current request is to extend the 60 months to 96 months*).
- Eckert will be allocated an addition 50 million gallon at the point when 75 million gallons are purchased and export within a 12-month consecutive period.

Additional water loading infrastructure

- Eckert will be responsible for design and construction of new water loading infrastructure for loading of 20' containers and IBC totes with CBS review and approval (Estimate cost \$5-\$15k).
- CBS will be responsible for maintenance and repair of infrastructure.
- Infrastructure will remain property of the CBS.
- Documented funds for design and construction by Eckert will be applied toward water export payments during duration of contract.

Water pricing

- Price will be \$0.01/gallon.
- After 10 years, CPI adjustment added to price based off “All items” figure for Seattle, Washington.
- Eckert is required to make a \$50 annual payment to keep the agreement in good standing.
- Eckert is required to make a \$100 monthly payment to keep the agreement in good standing.

*Other Standard language of bulk raw water purchase agreements will be used.

Action

- Assembly approval of amendment to Eckert’s Water Purchase Agreement.



BioKare, Inc.

dba Eckert Fine Beverages

BioKare, Inc.
Dba Eckert Fine Beverages
28871 El Apajo
Laguna Niguel, Ca 92677

November 3, 2020

Administration City and Borough of Sitka
100 Lincoln Street, Sitka, AK 99835

Dear Sirs,

Three years ago when my son Brian and I visited Sitka we had plans to produce a restaurant quality bottled water. We were happy and thankful for the allocation granted us for that project. However, in the ensuing months we came to the conclusion that due to the freight cost and our small start-up economics, we would never be able to survive as a bottled water business. Convinced that the Blue Lake water quality should be shared in some way, we spent several months thinking about how we could stay involved with the Sitka community. Eventually we decided that we would use the water to create a new vodka brand, which we did. Our brand is made from your rain water and organic sugar cane alcohol. We named it Raincane Alaskan Vodka. The small amount of water that we have imported so far has been filtered and then blended with distillate for the Vodka. Of course this change to vodka has taken time. About a year after we started selling Raincane vodka we received an opposition to the Raincane trademark from a very large vodka manufacture. This forced us to start a rebranding process with a name change to our new name, Reigncane. That has taken all of 2020. In fact our new custom bottles have still not arrived yet from China. We hope to see them here by the end of the year.

In anticipation of the new bottles and our new Reigncane name, we have hired Margle Media as our new marketing agency. Part of our new 2021 marketing plans are to use a local Sitka photographer (Brit Galanin) for social media and advertising shots/video content as well as cross promotions with The Fortress of the Bears and possibly the Raptor Center.

Because we have had to basically restart our project during the worst year in history for bars and restaurant closures, I am respectfully submitting a request for a five (5) year extension of our water export requirements as stated in subsection 3.1 of the Raw Water For Export Purchase Agreement dated October, 11, 2017.

Thank you,
Michael Eckert
CEO BioKare
Dba Eckert Fine Beverages

28871 El Apajo, Laguna Niguel, CA 92677 U.S.A.
Ofc: (949) 831-0211

**AMENDMENT NO. 1 TO
BIOKARE INC. DBA ECKERT FINE BEVERAGES PURCHASE AGREEMENT
FOR RAW WATER FOR EXPORT**

WHEREAS, the City and Borough of Sitka (“Sitka”) and Biokare Inc. dba Eckert Fine Beverages (“ECKERT”) entered into the “Biokare Inc. dba Eckert Fine Beverages Purchase Agreement for Raw Water in Bulk for Export” (“Agreement”), on October 11, 2017;

WHEREAS, this Amendment No. 1 extends ECKERT deadlines by three additional years at Sections 3.1 and 3.2.

NOW, THEREFORE, Sitka and ECKERT agree to Amendment No. 1, which includes amending the Agreement as follows and as authorized pursuant to Section 20 of the Agreement (new language underline; deleted language stricken):

3. Water Volumes Contracted by ECKERT from Sitka.

3.1 Sitka will make available to ECKERT annually a total of 100 million gallons of raw water for export in a container size less than a 40-foot container van for a period of ~~36~~ 72 months immediately after the effective date of this Agreement (the ~~36~~ 72-month period). At the point when ECKERT exports 75 million gallons of raw water in an annual period during the ~~36~~ 72-month period, Sitka will make available to ECKERT an additional 50 million gallons of raw water for export for that annual period. At the conclusion of the ~~36~~ 72-month period, ECKERT's allocation of raw water will be governed by subsection 3.2 below, provided that ECKERT has met the minimum export volumes set out in this section. During the ~~36~~ 72-month period, ECKERT must take delivery of and export at least 75 thousand gallons of raw water. If ECKERT does not take delivery of and export at least 75 thousand gallons of raw water from Sitka during the ~~36~~ 72-month period, this Agreement shall, at Sitka's election, terminate and expire without further action by Sitka on the forty-fifth (45th) day after Sitka's sending of the Administrator's notice to ECKERT, in accordance with section 23 below, that ECKERT has failed to comply with this subpart, unless within said 45-day period ECKERT cures its failure to take delivery of and export at least 75 thousand gallons of raw water from Sitka.

3.2 Notwithstanding any other provision of this Agreement, if raw water delivered by Sitka to ECKERT and exported by ECKERT falls below 50 thousand gallons in any annual period of 12 consecutive months starting immediately after ~~60~~ 96 months after the effective date of this Agreement, this Agreement shall, at Sitka's election, terminate and expire without further action by Sitka on the forty-fifth (45th) day after sending of the Administrator's notice to ECKERT, in accordance with section 23 below, that ECKERT has failed to comply with this subpart, unless within said 45-day period ECKERT cures its failure to annually take delivery of and export at least 50 thousand gallons of water from Sitka.

DBA ECKERT FINE BEVERAGES

Date _____

By: Michael Eckert
Its: CEO

STATE OF _____)
) ss.
COUNTY OF _____)

The foregoing instrument was acknowledged before me this ____ day of _____, 2020, by Michael Eckert, CEO for the **BIOKARE INC. DBA ECKERT FINE BEVERAGES**, an Alaska corporation, on behalf of the corporation.

Notary Public in and for the State of _____
My commission expires: _____

CITY AND BOROUGH OF SITKA, ALASKA

Date _____

By: John Leach
Its: Municipal Administrator

STATE OF ALASKA)
) ss.
FIRST JUDICIAL DISTRICT)

The foregoing instrument was acknowledged before me this_____ day of _____, 2020, by John Leach, Municipal Administrator of the CITY AND BOROUGH OF SITKA, ALASKA, an Alaska home rule municipality, on behalf of the municipality.

Notary Public in and for the State of Alaska
My commission expires: _____

**PURCHASE AGREEMENT
FOR RAW WATER FOR EXPORT**

BETWEEN: City and Borough of Sitka
100 Lincoln Street
Sitka, Alaska 99835

AND: Biokare Inc. dba Eckert Fine Beverages
28871 El Apajo
Laguna Niguel, CA 92677

1. Term and Documents Comprising this Agreement.

1.1 The initial term of this Agreement shall commence on the effective date and shall end 240 months after effective date. The City and Borough of Sitka (hereinafter referred to as Sitka) hereby grants to Biokare Inc. dba Eckert Fine Beverages (hereinafter referred to as ECKERT), the right to purchase raw water in a container size less than a 40' a container van, to be delivered to it by Sitka from the Blue Lake reservoir, a water source within Sitka, on the terms and conditions set forth herein.

1.2 At the conclusion of the initial term of this Agreement, each of four (4) additional term of five (5) years each for extension of this Agreement may be exercised upon the consent of both parties. ECKERT must notify the Administrator in writing no earlier than one (1) year and no later than four (4) months before the end of the initial Agreement period of its desire to add an additional five-year term, and shall thereafter notify the Administrator no earlier than one (1) year and no later than four (4) months prior to the expiration of each exercised additional term of its desire to exercise the next five-year time period. If ECKERT does not timely notify the Administrator in writing, this Agreement shall terminate at the expiration of the then-current contract term. Sitka's raw water price is subject to re-negotiation before the commencement of each additional term. Said re-negotiated price not to exceed an increase of 3%. If said re-negotiated price is not agreed upon, the Agreement shall terminate at the expiration of the then-current contract term. Either party may decide to not implement any additional term for any reason, in its sole discretion.

1.3 The Agreement consists of the 23 sections in this Agreement plus Appendix A (a map) and Appendix B (the "Prospective Purchaser Agreement Between the State of Alaska and the City-Borough of Sitka for the Former Alaska Pulp Corporation Pulp Mill Property" dated April 28, 1999, including all attachments, which specifically includes "Memorandum of Understanding between the State of Alaska and the City and Borough of Sitka [:] Management Plan for Sawmill Cove Property (Former APC Property).").

2. Definitions.

In this Agreement, the following terms shall have the definitions stated:

- a) "annually" means 12 consecutive months.
- b) "beneficial use" means the application of water, purchased by ECKERT for export or for use at the point of delivery, to a useful purpose, including domestic, commercial, agricultural, wildlife, and recreational uses.
- c) "bulk water" means untreated non-potable water sold by Sitka to ECKERT under this Agreement, and delivered by Sitka to ECKERT in the measured quantities specified in this Agreement.
- d) "deliver" or "to deliver" or "delivered" means Sitka making a specific quantity of water available to ECKERT at the point of delivery.
- e) "export" means the transportation by ECKERT of raw water to a destination outside the hydrological unit of the Blue Lake drainage.
- f) "gallon" means one US gallon or 3.785 liters.
- g) "loading" means transporting the raw water which is the subject of this Agreement from Blue Lake through pipelines and other conveyances into the ECKERT.
- h) "MGD" means millions of gallons per consecutive 24-hour period.
- i) "per day" means calendar day starting at midnight.
- j) "per week" means during a period of seven (7) consecutive days.
- k) "per year" means during a period of 12 consecutive months.
- l) "point of delivery" means that physical location at which the Sitka-owned physical facilities and equipment, employed in the transportation of Sitka's bulk water for delivery to ECKERT, terminates.
- m) "raw water" means untreated non-potable water delivered by Sitka to the point of delivery from Blue Lake via the Blue Lake penstock, a conduit which transports water from Blue Lake to the Blue Lake Powerhouse as shown on Exhibit A.
- n) "rule curve" means the relationship between the elevation of the water surface of Blue Lake and the volume of water contained in Blue Lake, which regulates the reservation of water for fish, wildlife, and habitat protection.
- o) "unforeseen" means an exceptional event, not contemplated by the parties in negotiating this Agreement. Performance made more difficult or expensive than expected

is not “unforeseen.” The burden of proving that an event is unforeseen is on the party that advances it as a reason for non-performance.

p) “water rights” means those rights to the beneficial use of water which are held by Sitka under certificates of appropriation issued by the State of Alaska pursuant to Alaska law.

3. Water Volumes Contracted by ECKERT from Sitka.

3.1 Sitka will make available to ECKERT annually a total of 100 million gallons of raw water for export in a container size less than a 40-foot container van for a period of 36 months immediately after the effective date of this Agreement (the “36-month period”). At the point when ECKERT exports 75 million gallons of raw water in an annual period during the 36-month period, Sitka will make available to ECKERT an additional 50 million gallons of raw water for export for that annual period. At the conclusion of the 36-month period, ECKERT's allocation of raw water will be governed by subsection 3.2 below, provided that ECKERT has met the minimum export volumes set out in this section. During the 36-month period, ECKERT must take delivery of and export at least 75 thousand gallons of raw water. If ECKERT does not take delivery of and export at least 75 thousand gallons of raw water from Sitka during the 36-month period, this Agreement shall, at Sitka's election, terminate and expire without further action by Sitka on the forty-fifth (45th) day after Sitka's sending of the Administrator's notice to ECKERT, in accordance with section 23 below, that ECKERT has failed to comply with this subpart, unless within said 45-day period ECKERT cures its failure to take delivery of and export at least 75 thousand gallons of raw water from Sitka.

3.2 Notwithstanding any other provision of this Agreement, if raw water delivered by Sitka to ECKERT and exported by ECKERT falls below 50 thousand gallons in any annual period of 12 consecutive months starting immediately after 60 months after the effective date of this Agreement, this Agreement shall, at Sitka's election, terminate and expire without further action by Sitka on the forty-fifth (45th) day after sending of the Administrator's notice to ECKERT, in accordance with section 23 below, that ECKERT has failed to comply with this subpart, unless within said 45-day period ECKERT cures its failure to annually take delivery of and export at least 50 thousand gallons of water from Sitka.

3.3 ECKERT may not take delivery of raw water at a rate greater than 33.6 MGD.

4. The Parties' Rights and Obligations Regarding Water Delivered for Export.

4.1. Sitka is entering into this Agreement to sell raw water pursuant to Sitka's water export authority contained in Water Appropriation Certificates LAS 19669 and ADL 43826. Sitka's obligation to deliver water to ECKERT in the quantities specified in this Agreement is subject to these conditions and limitations:

a) Notwithstanding any other provision of this Agreement, Sitka shall retain first right and priority to water required for its municipal drinking water supply system and its

Purchase Agreement for Raw Water in Bulk Between the City and Borough of Sitka and Eckert Fine 3 Beverages LLC.

municipal hydroelectric system, and it may suspend or limit raw water deliveries to ECKERT to meet the requirements of its municipal drinking water and hydroelectric systems. Whether there is a sufficient volume of raw water available for these purposes shall be decided in the sole discretion of the Administrator.

b) Sitka will abide by the 1992 Blue Lake Watershed Control Plan as approved by the U.S. Environmental Protection Agency and described in City and Borough of Sitka Ordinance No. 92-1091.

c) The Administrator may temporarily suspend raw water deliveries in order to perform routine maintenance on its municipal drinking water, hydroelectric and/or water delivery systems, provided that the Administrator shall give not less than 60 days prior written notice to ECKERT of any such planned suspension.

d) Sitka shall be relieved of its obligation to deliver raw water to ECKERT in the event of an interruption in water supply due to circumstances that require repair to or reconstruction of the municipal drinking water, hydroelectric systems, water delivery system, or other of Sitka's facilities. Delivery of raw water to ECKERT may be reduced to the extent necessary to make such repair(s) or reconstruction, and for so long as the Administrator in his/her sole discretion determined is required to make such repairs or reconstruction.

e) The volumes of Sitka's raw water deliveries to ECKERT for export are subject to Sitka's overriding obligation to comply with all of the conditions contained in Water Appropriation Certificates ADL 43826, LAS 19669, and LAS 20526, including compliance with the rule curve and the support of spawning, incubation, and rearing of certain species of fish in Sawmill Creek and Blue Lake. Interpretation of applicable requirements and the means used to achieve compliance with such requirements shall be in the Administrator's sole discretion.

f) In the event Sitka is relieved of its obligation to make agreed quantities of water available to ECKERT for reasons noted in this section or due to Force Majeure or due to unforeseen circumstances, then ECKERT's obligation to take delivery of and to export water shall be reduced to the volumes actually delivered by Sitka during that period of time and the time within which ECKERT is authorized to receive raw water shall be extended for a period equal to the period of time that Sitka has been so relieved of its obligation.

4.2 ECKERT agrees and warrants that the raw water delivered to it by Sitka for export shall be put to one or more beneficial uses by it or by its water purchasers. Breach of this warranty shall be a material breach of this Agreement.

5. [This section deliberately left blank.]

6. No Warranty by Sitka of Water Quality or Fitness for a Particular Purpose.

6.1 THE WATER CONTRACTED FOR DELIVERY, AND/OR ACTUALLY
*Purchase Agreement for Raw Water in Bulk Between the City and Borough of Sitka and Eckert Fine 4
Beverages LLC.*

DELIVERED, TO ECKERT UNDER THIS AGREEMENT IS NON-POTABLE. SITKA DOES NOT WARRANT THE QUALITY OR FITNESS FOR A PARTICULAR PURPOSE OF ANY WATER CONTRACTED FOR DELIVERY, AND/OR ACTUALLY DELIVERED, TO ECKERT UNDER THIS AGREEMENT. ECKERT ACKNOWLEDGES AND AGREES THAT BEFORE ENTERING INTO THIS AGREEMENT, IT HAS EXAMINED SITKA'S WATER SOURCE, SITKA'S METHODS OF DIVERSION, AND SITKA'S MEANS OF DELIVERY TO ECKERT OF THE QUANTITIES OF WATER WHICH ARE CONTRACTED FOR UNDER THIS AGREEMENT, AND THAT IT HAS FOUND ALL SUCH ITEMS ADEQUATE AND SATISFACTORY FOR ECKERT'S PURPOSES.

6.2 ECKERT acknowledges and agrees that Sitka's routine alterations in its hydroelectric operations may produce temporary changes in water quality due to turbidity, and that the occurrence of such events shall not alter or affect ECKERT's obligations under this Agreement.

6.3 ECKERT acknowledges and agrees that the quality of raw water contracted by Sitka to be delivered to ECKERT for export may vary due to natural events over which Sitka has no control, which include, without limitation, rainfall, drought, snowfall, avalanches and landslides, and that the occurrence of such events shall not alter or affect ECKERT's contractual obligations under this Agreement, except that the quantity of water ECKERT is obligated to take delivery of and to export shall be reduced to the quantity Sitka can and does make available for delivery to ECKERT, as a consequence of an occurrence of any of such natural events.

6.4 ECKERT SHALL BE SOLELY RESPONSIBLE AND LIABLE FOR THE QUALITY AND USEFULNESS FOR ANY PARTICULAR PURPOSE, INCLUDING HUMAN CONSUMPTION, OF ALL RAW WATER DELIVERED TO, EXPORTED BY, TRANSPORTED BY, USED BY, SOLD BY, OR DELIVERED BY ECKERT.

7. Purchase Price for Raw Water.

7.1 ECKERT shall pay Sitka One Cent (\$0.01) per gallon for raw water for export from Sitka.

7.2 ECKERT shall pay Sitka a non-refundable annual fee of Fifty Dollars (\$50.00), payable on the effective date of this Agreement and, thereafter, on or before the annual anniversary date of the effective date of this Agreement.

7.3 ECKERT shall pay Sitka a non-refundable monthly fee of One Hundred Dollars (\$100.00), starting on the first of the month immediately following the effective date of this Agreement and on the first of each month thereafter. In lieu of making a payment each month, ECKERT may pay the aggregate of monthly payments on or before, but no later than, the annual anniversary date of the effective date of this Agreement. ECKERT shall receive raw water credits for these payments.

7.4 ECKERT shall pay for each volume of water loaded no later than twenty-five (25) days after the presentation of an invoice by the Administrator to ECKERT for such water. Failure by ECKERT to make timely payment shall be a material breach of this Agreement and be cause for the Administrator to suspend water delivery to ECKERT until payment is made or other action is taken under this Agreement.

7.5 Beginning July 1, 2028 and every calendar year thereafter, the prices charged by Sitka for raw water delivered to ECKERT under this Agreement shall be adjusted by the Administrator based on the "All Items" figure for Seattle, Washington as published in the "Consumer Price Index for All Urban Consumers" (CPI) published most immediately before January 1 of the calendar year for which prices are being calculated. Notwithstanding the previous sentence, in no event will the CPI adjustment described in the previous sentence exceed + 3.0% nor the adjustment be made if the result of such adjustment would be a decrease in any price charged under this Agreement.

7.6 ECKERT shall pay Sitka for the volume of water delivered to ECKERT as measured by flow meters, purchased and installed by ECKERT, and owned and tested by Sitka at or near the point of delivery.

7.7 The cost of infrastructure improvements made by ECKERT to facility raw water loading and metering in section 10.1 will be credited toward export of water payments for the first 60 months of this Agreement.

8. Conditions for Maintaining ECKERT's Purchase Right and Obligation; Termination.

8.1 Notwithstanding any other provision of this Agreement, this Agreement shall, at Sitka's Administrator's election, terminate and expire without further action by Sitka on the forty-fifth (45th) day after the Administrator sends notice to ECKERT, as required by section 23 below, that ECKERT has breached or failed to comply with one or more of the conditions or requirements of this Agreement, or become insolvent, or abandoned the project, unless within said 45-day period ECKERT cures the specified default or defaults to Sitka's satisfaction, as determined by Sitka in its sole discretion.

8.2 Upon termination, all legal rights and obligations as between Sitka and ECKERT under this Agreement shall cease, except that ECKERT's obligations to Sitka under Sections 13, 14, 15, 16, and 17 of this Agreement shall survive termination.

9. Sitka's Permitting Actions.

The Administrator shall take any and all actions which he/she determines, in the exercise of his/her sole discretion, to be reasonable, necessary, and economically feasible to maintain in good standing any permit, license, certificate, allocation, appropriation or other authorization required for Sitka to fulfill its obligations under this Agreement.

10. Delivery, Loading, and Transportation of Water in Bulk.

10.1 The parties agree that ECKERT shall be solely responsible for the costs of acquisition, construction, and installation of any structure or facility downstream of the point of delivery, which it determines to be required or convenient for the loading and transportation of raw water delivered to it by Sitka, and for initiating and completing such acquisition, construction and installation. Any structure or facility must include a metering device to measure flow of raw

Purchase Agreement for Raw Water in Bulk Between the City and Borough of Sitka and Eckert Fine 6 Beverages LLC.

water. All structures and facilities must comply with all federal, state, and local laws, regulations, and requirements, including zoning.

10.2 Any structure or facility acquired, constructed, and installed pursuant to subpart 10.1 above, shall upon acquisition, construction, and installation become the property of Sitka and shall remain on-site upon termination of this Agreement. ECKERT shall be responsible for maintaining and repairing said structures and facilities, at its own cost, during the term (including any extensions) of this Agreement.

10.3 ECKERT shall be solely responsible for arranging for the transportation of and transporting all raw water delivered to it by Sitka for export.

11. Washout Water Discharges.

ECKERT shall comply with all applicable federal, state and local laws, regulations, and requirements regarding the use and disposal of any raw water or other water delivered to ECKERT by Sitka for the purposes of washout, or any other non-export application.

12. Water Loading.

12.1 Before ECKERT loads any raw water delivered to it by Sitka, ECKERT shall submit to the Administrator a written Water Loading Plan. This Plan shall be deemed approved by the Administrator unless no later than fourteen (14) days after its submission the Administrator, in his or her sole discretion, rejects, or requires ECKERT to resubmit, any portion of the Plan. Such action by the Administrator shall be in a writing to ECKERT that states the deficiency. Sitka shall deliver no raw water to ECKERT and ECKERT shall not load any raw water delivered to it by Sitka as long as any portion of the Plan has been rejected and not approved after re-submittal. ECKERT shall submit a separate Water Loading Plan at least twenty one (21) days before initial loading of raw water under this Agreement.

12.2 APPROVAL BY SITKA'S ADMINISTRATOR OF ANY WATER LOADING PLAN SHALL NOT IMPOSE UPON SITKA THE STATUS OF GUARANTOR OF THE FEASIBILITY, PROPRIETY, OR SAFETY OF ANY ASPECT OF AN APPROVED WATER LOADING PLAN, NOR SHALL SUCH APPROVAL CREATE OR CONFER BENEFITS ON ANY THIRD PARTY.

13. Indemnification of Sitka.

13.1 Notwithstanding anything to the contrary in this Agreement, ECKERT shall defend, indemnify, and hold Sitka harmless from any liability, claim, demand, action, obligation, or proceeding of any kind or nature, based upon, arising out of, or related to:

- a. any defect or flaw in the quality of raw water supplied under this Agreement;
- b. any delays on the part of Sitka in the delivery of raw water under this Agreement as the result of the mechanical or physical breakdown of equipment or facilities owned or operated by Sitka or other unforeseen event;

- c. claims arising from the transportation or shipment of raw water after such water has left Sitka's water delivery system and the point of delivery;
- d. injuries to employees of ECKERT or any of its contractors or their employees;
- e. damages resulting from accidents involving cargo loading operations, including but not limited to claims for death, personal injury, property damage, and pollution;
- f. violations and claims of violations related to the water loading plan described in section 12.2;
- g. harm, including illness and death, to persons who consume the raw water caused by the failure of ECKERT to comply with section 6.3 of this Agreement.

13.2 ECKERT shall at all times during this Agreement maintain insurance policies providing umbrella coverage against matters including but not limited to those covered by this Agreement in an amount not less than U.S. \$1,000,000, with Sitka named as an additional insured, and with a waiver of subrogation against Sitka. ECKERT shall provide a copy of the certificate insurance ECKERT to Sitka within sixty (60) days after the effective date of this Agreement.

13.3 ECKERT shall be responsible for ensuring that each of its contractors is qualified to do business in Alaska and refrains from activities for which insurance cannot be obtained. ECKERT shall assure that any contractor for ECKERT which is to perform any task or work within the territorial jurisdiction of Sitka has insurance appropriate to any task to be performed by that contractor, and ECKERT shall deliver a certificate of such insurance to the Administrator within 30 days of such hiring.

14. Assignment.

This Agreement, which is in the nature of a personal services contract, may not be assigned by either party without the prior written consent of the other party, which shall have full discretion to grant or withhold such approval, in its sole and absolute discretion except as provided below.

Should Sitka form a Port Authority, or similar entity, this Agreement shall be completely transferable to said Port Authority. A transfer of the Agreement to any such entity shall not create any restrictions upon ECKERT to purchase water other than those restrictions set out in this Agreement.

15. Waiver and Integration.

This Agreement integrates the entire Agreement between the parties regarding the sale and purchase of raw water. This Agreement supersedes all previous agreements, discussions, and negotiations, whether written or oral. Each party specifically acknowledges and represents that it has had ample opportunity to consult with legal counsel regarding this Agreement, and that any rule that an agreement should be construed against its drafter shall not apply to this Agreement.

16. Force Majeure.

Neither party shall be in breach of this Agreement as the result of any failure or delay in performing any of the obligations in this Agreement if such failure to perform or delay in performing is directly and proximately caused by storm, flood, avalanche, landslide, earthquake, tsunami, act of the public enemy, war, rebellion, insurrection, sabotage, epidemic, quarantine restriction, or act of God. Sitka shall not be in breach of this Agreement as the result of any failure or delay in performing any of its obligations in this Agreement if such failure to perform or delay in performing is directly and proximately caused by any order of any United States court of competent jurisdiction, or by any act, rule, regulation, order or directive of any superior governmental unit or any agency thereof, or by any termination, modification, suspension, or revocation of any permit, license, allocation, appropriation, or certificate held by Sitka. In the event Sitka or ECKERT is relieved of an obligation under this Agreement due to Force Majeure, time periods under this Agreement shall be adjusted accordingly. The party asserting a Force Majeure event must demonstrate by clear and convincing evidence that the failure or delay in performance is directly and proximately caused by a Force Majeure event.

17. Applicable Law.

ECKERT shall comply with all provisions of law applicable to its obligations under this Agreement. This Agreement shall be construed in accordance with the laws and procedures of the State of Alaska.

18. Dispute Resolution.

18.1 Good Faith Efforts of the Parties. Upon notice by either party to the other party of any dispute or claim arising out of or related to this Agreement, the parties shall first make a good-faith endeavor to resolve the dispute or claim by meeting informally "face-to-face" within 15 days of such notice to mediate the dispute or claim in good faith without a third-party mediator.

18.2 Jurisdiction and Venue. Should any party hereto institute any action or proceeding to enforce any provision hereof or for damages by reason of any alleged breach of any section of this Agreement or for any other remedy, such an action shall be brought in the Superior Court for the State of Alaska. Venue for any such action or lawsuit shall lie exclusively in Sitka, Alaska. The parties specifically agree not to remove jurisdiction to federal courts on the grounds of diversity of citizenship.

18.3 Attorney's Fees and Legal Expenses. Should any party hereto institute any action or proceeding to enforce any provision hereof or for damages by reason of any alleged breach of any section of this Agreement or for any other remedy, the party that is successful in such action shall be entitled to receive from the losing party all of its reasonable legal costs and expenses, including without limitation, reasonable attorneys' fees and all arbitration costs.

19. Effective Date.

This Agreement is effective as of the last date signed below, which shall be deemed the "effective date" for the purpose of any time period which incorporates that term in this Agreement.

20. Authority.

The parties represent and warrant to each other that they have the full, complete, and absolute authority to enter into this Agreement; that this Agreement has been duly authorized by the governing body of each party; that the person executing this Agreement on its behalf has the full power and authority to do so; and that this Agreement is binding and enforceable against it in accordance with its terms. ECKERT acknowledges that this Agreement is only effective against Sitka if the City and Borough of Sitka Assembly votes to authorize the Administrator to execute this Agreement on behalf of Sitka. By affixing his signature to this Agreement the Administrator represents and warrants that the Assembly has so voted.

21. Amendment and Severability.

This Agreement may not be amended except by written agreement of both parties. If any provision of this Agreement or any application thereof to any person, entity, or circumstance is held invalid, the remainder of this Agreement and application thereof to any person, entity, or circumstances shall not be affected thereby.

22. Time of Essence.

Time is of the essence in this Agreement.

23. Notices.

Any notices required or authorized to be given by this Agreement shall be in writing and shall be sent by **email and** by either **commercial courier, facsimile, or by certified U.S. mail**, postage prepaid and return receipt requested, addressed to the proper party at the address stated below or such address as the party shall have designated to the other parties in accordance with this section. Such notice shall be effective three (3) days after sending through the mails or after receipt by courier or facsimile by the addressee party, except that any facsimiles received after 5:00 p.m. of the addressee's local time shall be deemed delivered the next day.

If to ECKERT:

Michael Eckert – CEO
Biokare Inc. dba Eckert Fine Beverages
28871 El Apajo
Laguna Niguel, CA 92677

If to Sitka: Administrator
City and Borough of Sitka
100 Lincoln St
Sitka, Alaska, 99835


IN WITNESS THEREOF, the parties have executed this Agreement as of the dates shown below.

**BIOKARE INC.
DBA ECKERT FINE BEVERAGES**


 9/22/17
DATE
MICHAEL ECKERT, CEO
ECKERT FINE BEVERAGES

See attached Acknowledgment

THE CITY AND BOROUGH OF SITKA

 9/11/17
DATE
KEITH BRADY, ADMINISTRATOR
THE CITY AND BOROUGH OF SITKA

ATTEST:

 10-11-17
DATE
SARA PETERSON CMC
Municipal Clerk
THE CITY AND BOROUGH OF SITKA

STATE OF ALASKA

)

) ss. **ACKNOWLEDGMENT**

FIRST JUDICIAL DISTRICT

)

THIS CERTIFIES that on this _____ day of _____, 2017, before me, a Notary Public in and for the State of Alaska personally appeared **MICHAEL ECKERT** to me known and known to me to be the person whose name is subscribed to the foregoing **PURCHASE AGREEMENT FOR RAW IN BULK FOR EXPORT** and after being first duly sworn according to law, he stated to me under oath that he is the **CEO of BOKARE INC. DBA ECKERT FINE BEVERAGES**, that he has been authorized by said company to execute the foregoing **PURCHASE AGREEMENT FOR BLUE LAKE RAW BULK WATER** on its behalf and he executed the same freely and voluntarily as the free act and deed of said corporation.

Notary Public
My Commission Expires:

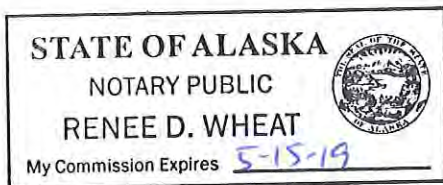
STATE OF ALASKA

FIRST JUDICIAL DISTRICT

)
) ss. **MUNICIPAL ACKNOWLEDGMENT**
)

THIS CERTIFIES that on this 11th day of October, 2018 before me, a Notary Public in and for the State of Alaska, personally appeared **KEITH BRADY** to me known and known to me to be the person whose name is subscribed to the foregoing **PURCHASE AGREEMENT FOR RAW IN BULK FOR EXPORT**, and after being first duly sworn according to law, he stated to me under oath that he is the **ADMINISTRATOR** of the City and Borough of Sitka, Alaska, a municipality organized under the laws of the State of Alaska, that he has been authorized by said municipality to execute the foregoing **PURCHASE AGREEMENT FOR BLUE LAKE RAW BULK WATER** on its behalf and he executed the same freely and voluntarily as the free act and deed of said corporation.

WITNESS my hand and official seal the day and year in this certificate first above written.



Renee D. Wheat
Notary Public for Alaska
My Commission Expires: 5-15-19
Residing at Sitka, Alaska

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Orange

On September 22, 2017 before me, Patricia Olea, Notary Public
Date Here Insert Name and Title of the Officer

personally appeared Michael Eckert
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature Patricia Olea
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: Purchase Agreement For Raw Water For Export
Document Date: September 22, 2017 Number of Pages: 13
Signer(s) Other Than Named Above: no other signers

Capacity(ies) Claimed by Signer(s)

Signer's Name: Michael Eckert
☐ Corporate Officer — Title(s): _____
☐ Partner — ☐ Limited ☐ General
☒ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator
☐ Other: _____
Signer Is Representing: _____

Signer's Name: _____
☐ Corporate Officer — Title(s): _____
☐ Partner — ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator
☐ Other: _____
Signer Is Representing: _____



CITY AND BOROUGH OF SITKA

Legislation Details

File #: 20-244 Version: 1 Name:

Type: Item Status: AGENDA READY

File created: 12/15/2020 In control: City and Borough Assembly

On agenda: 12/22/2020 Final action:

Title: Approve the issuance of a Request for Proposal for private sector development of a haul out at the Gary Paxton Industrial Park

Sponsors:

Indexes:

Code sections:

Attachments: [Motion Haul Out](#)
[Memo Administrator GPIP Haul Out RFP](#)
[Memo GPIP Director Vessel Haul Out Facility RFP Assembly](#)
[RFP Private Sector Development of Marine Service Industry](#)

Date	Ver.	Action By	Action	Result
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POSSIBLE MOTION

I MOVE TO direct the Municipal Administrator to issue the Request for Proposal, as written, for private sector development of a haul out at the Gary Paxton Industrial Park and advertise for a 90 day period.



City and Borough of Sitka

PROVIDING FOR TODAY...PREPARING FOR TOMORROW

Coast Guard City, USA

MEMORANDUM

To: Mayor Eisenbeisz and Assembly Members

From: John Leach, Municipal Administrator

Date: December 16, 2020

Subject: GPIIP Haul Out RFP

Background

The CBS has long recognized the importance of the fishing and maritime industry to the community of Sitka. The GPIIP Board and CBS have been working together on vessel haul out development concepts since the GPIIP properties were acquired.

The public announcement in the fall of 2019, that Halibut Point Marine (HPM) will cease public haul out operations in the summer of 2021 has intensified the priority of establishing a marine haul out facility.

Summary of project development to date:

- January 30, 2020 GPIIP Board and Assembly held a joint work session to discuss different concepts regarding; ownership of facility and operations, infrastructure needed to support the fleet, and funding for the haul out construction and operations. The Assembly gave direction to develop an RFP to investigate private ownership and operations of a haul out.
- February 27, 2020 GPIIP Board met to recommend approval of the RFP.
- March 10, 2020 CBS Assembly met and approved the RFP for release.
- On March 11th, 2020 City and Borough of Sitka (CBS) released a Request for Proposal (RFP) for the Construction and Operation of a Marine Haul Out and Shipyard.
- April 15, 2020 the RFP closed. The CBS received two proposals from the RFP process.
- April 27, 2020 GPIIP Board met to discuss and score both proposals as part of the CBS RFP Selection Committee. The CBS Selection Committee scored the proposal from WC Enterprises (now SIMS) with the highest score.
- May 12, 2020 CBS Assembly accepted the GPIIP Board's recommendation to move forward with negotiating terms to move forward on a haul out at the GPIIP with WC/SIMS.

- The CBS negotiation team, consisting of the CBS Administrator, CBS Public Works Director, and the GPIIP Director, met multiple times since May 12th with the SIMS' principal owners to develop terms for consideration.
- June 22, 2020 SIM's development terms were reviewed by the GPIIP Board. GPIIP Board requested a legal review to determine if the terms expanded beyond what should be allowed in the RFP process given it shifted to requiring a major financial investment by CBS (BUILD grant).
- Legal concurred that the final terms were outside the limits of the RFP process and a recommendation went to the Assembly on June 30, 2020 to reject all bids, wait for a BUILD grant funding decision, and then resolicit with more structured requirements.
- On September 16, 2020, the CBS received news that we were not successful in obtaining a USDOT BUILD grant for haul out development.

Analysis

Based on discussion/direction during the October 13, 2020 Assembly meeting, staff developed an RFP for partial private sector development of a haul out facility at GPIIP. The draft RFP was analyzed by the Haul Out Task Force and then presented to both the GPIIP Board and Ports & Harbors Commission for review, input, and any necessary changes.

The GPIIP Board met on October 29th, 2020 and recommended that the attached Request for Proposal (RFP) be released. The following motion was approved by the Board.

Motion: **M/S Floate/Morrison** moved to forward the RFP to the workgroup with terms as listed in the presented RFP.

Action: **Passed (5/0)** on a voice vote

The RFP was brought to the CBS Ports and Harbors Commission meeting on November 23rd, 2020 and was approved as presented with the following motion.

Motion: **M/S Ystad/Thornton** motioned that the Port and Harbor Commission support the draft RFP for the construction and operation of a vessel haul-out at the GPIIP as written.

Motion passed 4/0.

The RFP was presented to the CBS Administrator for review by a working group and future presentation to the CBS Assembly.

The attached RFP is designed to cast a wide net to determine what entities are willing to invest in the development of a haul out at the GPIIP.

Fiscal Note

We have secured an appropriation of \$100,000 to support specialized consultant services for the technical analysis and design related to the development of a haul out basis of design and RFP. Funding for this work will come from the Economic Development Fund when/if it's necessary.

The RFP specifies that the developer or developers must be willing and able to **privately fund** and operate a marine haul out and shipyard, **furnishing all financing, labor, materials, equipment, tools, supervision, and other facilities** to create and manage the marine facility(s)

The GPIIP Board is currently in the process of establishing policies, regulations, a fee schedule, and operating procedures for vessels to be hauled out and worked on at the GPIIP using existing, limited infrastructure and available property. The policies are intended to limit the CBS's exposure to liability and environmental risks.

Recommendation

Approve the release of the RFP for 90 days for partial private sector development of a haul out at GPIIP.

Encl: GPIIP Haul Out Facility Memo
Marine Haul Out RFP



329 Harbor Drive, Suite 202
Sitka, AK 99835
Phone: 907-747-2660

Monday, December 14, 2020

MEMORANDUM

To: John Leach, CBS Administrator
From: Garry White, GPIP Director
Subject: GPIP Waterfront Development/Haul Out RFP

Introduction

The Gary Paxton Industrial Park (GPIP) Board of Directors is requesting private sector development of a marine haul out at the GPIP. The GPIP Board met on October 29th, 2020 and recommended that the attached Request for Proposal (RFP) be released. The following motion was approved by the Board.

Motion: M/S Floate/Morrison moved to move the RFP forward to the workgroup with terms as listed in the presented RFP.

Action: Passed (5/0) on a voice vote

The RFP was brought to the CBS Ports and Harbors Commission meeting on November 23rd, 2020 and was approved as presented with the following motion.

Motion: M/S Ystad/Thornton motioned that the Port and Harbor Commission support the draft RFP for the construction and operation of a vessel haul-out at the GPIP as written.

Motion passed 4/0.

The RFP was presented to the CBS Administrator for review by a working group and future presentation to the City and Borough of Sitka (CBS) Assembly.

The attached RFP is designed to cast a wide net to determine what entities are willing to invest in the development of a haul out at the GPIP.

Background

The GPIP Board has long recognized the importance of the fishing and maritime industry to the community of Sitka.

The GPIP Board and CBS have been working on vessel haul out development concepts since the GPIP properties were acquired. Every Legislative Priorities list from FY2005 through FY2016 included a reference to development of a marine industry and infrastructure at the GPIP and/or a specific funding request. The CBS most recently applied for a USDOT Build Grant in May 2020.

In 2009, the CBS released a RFP for private sector development of a vessel haul at the GPIIP. The RFP was mailed directly to a list of over 60 targeted clients and advertised globally. The GPIIP Director met with various marine service providers throughout the state and in the Puget Sound area that were interested in operating a marine haul out, but many were not interested in providing the funding for the base infrastructure needed for a haul out operations. The CBS received one proposal to the RFP from Puglia Engineering Inc. out of Bellingham, WA. Puglia and the CBS could not come to terms on the proposal and investment, due to large capital requirement (~\$21 million) requested to be funded by the CBS.

In 2014, Silver Bay Seafoods proposed to construct a haul out at the GPIIP properties. After months of negotiations the venture did not move forward due to multiple reasons, including lack of waterfront ownership, infrastructure funding, and having other GPIIP lots being leased to other ventures in GPIIP.

In the spring of 2020, the CBS released another RFP for private sector development of a haul out. The RFP was structured for long term leases only.

The CBS received two proposals from the RFP process. The GPIIP Board met on April 27th to discuss and score both proposal as part of the CBS RFP Selection Committee. The CBS Selection Committee scored the proposal from WC Enterprises/SIMS with the highest score. The CBS Assembly accepted the GPIIP Board's recommendation to move forward with negotiating terms to move forward on a haul out at the GPIIP with WC/SIMS at its May 12th, 2020 meeting.

The CBS negotiation team consisting of the CBS Administrator, CBS Public Works Director, and the GPIIP Director met multiple times in May and June with the WC/SIMS' principal owners. After considering all available information, listening to public stakeholder comments, and investigating more in-depth on the financial costs to move forward with a proposal; WC/SIMS concluded that the associated costs to complete a haul would require a larger financial subsidy from the CBS. A modified proposal was brought to the Assembly. The CBS Assembly rejected the modified proposal by WC Enterprises due to substantial changes to WC request for financial support.

The GPIIP Board at its September 17, 2020 meeting gave direction for another Request for Proposal (RFP) be developed to request private sector development of a marine haul out at the GPIIP.

Additional Information

- The GPIIP Board is currently in the process of establishing policies, regulations, and operating procedures for vessels to be haul out and worked on at the GPIIP using existing, limited, infrastructure and available property. The policies are intended to limit the CBS's exposure to liability and environmental risks.
- The CBS has been unsuccessful in obtaining grants funds for CBS development of a haul out. The GPIIP Board will continue to investigate grant opportunities.

Action

- Assembly approval and release of the RFP for private sector development of a haul out at the GPIIP.



**Request for Proposal (RFP)
Private Sector Development of Marine
Service Industry**



REQUEST FOR PROPOSALS (RFP)
by
THE CITY AND BOROUGH OF SITKA, ALASKA
for
THE CONSTRUCTION AND OPERATION OF A MARINE HAULOUT AND SHIPYARD

Overview

The project consists of selecting a private entity(s) (developer or developers) willing and able to privately fund and operate a marine haul out and ship yard, furnishing all financing, labor, materials, equipment, tools, supervision, and other facilities necessary to create and manage the marine facility(s).

The City and Borough of Sitka (CBS) is requesting proposals from qualified entities for the project described herein. The following subjects are discussed in this RFP to assist you in preparing your proposal.

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- A.** Introduction and Additional Information
- B.** Preferred Outcome
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- D.** G Requirements
- E.** Facility Operations
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- G.** Proposal Format and Content
- H.** Evaluation Criteria and Selection Process
- I.** Schedule
- J.** Appendices

A. Introduction and Additional Information

The Gary Paxton Industrial Park (GPIP) Board of Directors, through the City and Borough of Sitka (CBS), desires to select a private entity(s) to fund, construct, and operate marine facilities to form a marine service sector. The site is located at the Gary Paxton Industrial Park, the site of the former Alaska Pulp Company (APC) pulp mill located five miles southeast of downtown Sitka. The site is on the road system.

In 1999 the Gary Paxton Industrial Park (GPIP) property was transferred from Alaska Pulp Corporation to the City and Borough of Sitka. (CBS).

The property and the near-shore, submerged tidelands were extensively studied, and an

environmental Memorandum of Understanding was concluded between CBS and the State of Alaska. Details of that memorandum are included in the Appendices.

GPIP is managed by a five-member Board of Directors (GPIP Board) who are appointed by the CBS Assembly.

During the ensuing years some of the original GPIP property has been sold and leased, and portions of the GPIP infrastructure have been improved. In 2018 the GPIP Board began actively planning for a private entity to fund, construct and operate a marine vessel haulout and related marine shipyard services.

Sitka has a substantial marine customer base. All developers are encouraged to complete their own due diligence of proposed customer base.

B. Preferred Outcome

The CBS' preferred outcome from this RFP is the selection of an experienced and well financed private sector Developer(s) is to create a privately funded and managed marine services shipyard at the GPIP. Specifically, CBS is seeking a private sector Developer(s) to construct and operate a marine vessel haul out facility and an EPA approved boat washdown area(s).

CBS desires that Developer have a functional vessel haul out system in place as soon as possible.

Additionally, CBS has available for long-term lease up to 6.8 acres of GPIP uplands for the Developer to create opportunities for marine tradesmen and support businesses that support Sitka's commercial and sport fishing fleets.

A map and a listing of the GPIP uplands that are available for lease under this RFP are included in the Appendices.

Developer will be able to sublease the GPIP parcels and set its own haul out service fees and sublease rates for the GPIP uplands.

Any long-term lease of GPIP property to the Developer will have use restrictions consistent with the preferred outcome as negotiated with CBS. All use of any leased GPIP property will be subject to regulatory action by federal, state, and municipal regulators, which is the sole responsibility of the selected Developer to determine.

Access to the existing waterfront ramp by the public must be maintained to assure access to the GPIP uplands for those entities who have existing businesses at the Park. However, the Developer will be authorized to schedule and manage third party access to the ramp if Developer elects to use the ramp in its boat haul out operations.

Additional: The City and Borough of Sitka reserves the right to negotiate with the finalist(s). The City and Borough of Sitka retains the right to refuse or accept any and/or all proposals.

C. Scope of Services

The project consists of furnishing all funds, labor, materials, equipment, tools, supervision, and other facilities necessary to perform the design, construction and operation of the proposed marine facility(s) in accordance with the standards and criteria of the City and Borough of Sitka and State and Federal agencies.

Sitka has a substantial marine customer base. Approximately 665 vessels between 32 feet and 86 feet are permanently moored in the Sitka harbor system. Of those 665 vessels about 97% are 58 feet or less. Developer is expected to provide vessel haul out equipment and services that will support the Sitka fleet.

This work includes, but is not limited to the following:

Task 1: Ownership Criteria

The Gary Paxton Board of Director's prefers long term leases that match the anticipated life of the proposed marine facility(s), but will **accept all proposals including ownership options**, for submerged and uplands. Public access to and from the waterfront is an essential element of the anticipated development plan. Business entity type must be included in proposal. Proposal should include lease rate or purchase amount desired.

Task 2: Location Analysis

In the proposal, discuss various marine facility(s) alignment alternatives and the budget costs for each alignment. The selected Developer(s) shall provide a marine facility(s) design survey and a tidelands boundary survey for CBS use in developing a tidelands lease.

Task 3: Geotechnical Investigation, Facility Design and Permits.

1. The project site is known to have pulp mill debris offshore. Substantial subsurface (surface of ocean floor) information has been developed in the past by APC and CBS. This information is available.
2. Upland work within the Industrial Park will involve excavation in areas with abandoned structures remaining from the APC pulp mill. Developer(s) should expect to encounter concrete foundations and other difficult excavation conditions.
3. The selected Developer(s) shall acquire permits from State and Federal agencies necessary to construct the project. Uplands infrastructure will require approval from CBS Public Works Department, CBS Electric Department and CBS Building Official.

D. Insurance Requirements

The Developer shall provide the following types of insurance:

- | | |
|--|----------------|
| 1. Worker's Compensation at the limits required by the Alaska State Worker's Compensation Statutes. | |
| 2. Comprehensive General Liability | Minimum Limits |
| Single Limit | \$1,000,000 |
| General Aggregate | \$2,000,000 |
| <ul style="list-style-type: none">• premises operations• products/completed operations• blanket contractual• broad form property damage• personal injury• independent contractors | |
| 3. Comprehensive Automobile Liability | \$1,000,000 |
| <ul style="list-style-type: none">• Including all owned, hired and non-owned vehicles | |

The City and Borough of Sitka shall be named as an additional named insured on all insurance policies. Sitka shall also be granted a full waiver of any rights of subrogation. These requirements extend to all sub-contractors.

E. Facility Operations

Developer shall be responsible for the day to day operation of the marine haul out and marine shipyard sublease areas. Developer is expected to work closely with the CBS and the GPIIP Board to create a fully functional marine haul out service sector at GPIIP.

CBS has an established a retail and business use zoning code for the GPIIP. This information is included in the Appendices.

F. Relationship with CBS

Developer shall be an independent contractor who has the **exclusive right** to operate a marine haul out and shipyard at GPI. Developer shall lease upland areas from CBS and Developer shall have the right to sublease those lands.

Developer shall be responsible for operating in accordance with all codes and laws and for

enforcing the same requirements with any subleases that Developer may create.

CBS will operate all municipal utility systems such as electricity, water and sewer. Developer will be expected to connect to CBS utilities at Developer's expense.

Developer will also be required to pay all applicable CBS utility fees and charges.

Developer shall collect and remit CBS sales tax for services or sales that Developer provides at GPIIP.

Developer is responsible for the safety of persons using Developer's facilities.

Developer shall provide a port security plan, if required in the future.

G. Proposal Format and Content

Please direct questions regarding this RFP to:

Garry White – GPIIP Director
City and Borough of Sitka
100 Lincoln Street
Sitka, Alaska 99835
907-747-2660

Proposal Format

1. Letter of Transmittal
2. Narrative
 - a. Brief description of the company including its experience, the experience of its key individuals and a financial statement to prove its ability to finance this project. Brief resumes of the Developer(s), managers and lead design engineers and of the key technical and operational personnel to be assigned to this project. Discuss the experience of these persons and relate that experience to this project.
 - b. Provide a list of other marine facilities owned and/or operated.
 - c. Include a plan/program that is designed to satisfy the requirements listed in the "Scope of Project." Describe your understanding of the project, the proposed work plan, and the schedule you intend to follow in order to complete the project in a timely manner.
 - d. Provide a schedule for completion of the project.

- e. Provide a concept level layout of proposed marine facility(s) and uplands facilities and identify what concept the facility(s) includes as identified in the Preferred Outcome.
- f. Provide proposed submerged and upland lease rates and/or purchase prices offers.
- g. Provide a concept-level operations plan for the facility(s). Describe the estimated number of employees and how operation would benefit the Sitka and Southeast marine industry.

Submit three (3) copies of your Proposal in a sealed, secure envelope marked as follow:

Gary Paxton Industrial Park
Proposal to Fund, Construct and Operate a Marine Haul Out and Shipyard
Proposal Dated: _____, 2020

Proposals shall be addressed to:
Municipal Clerk
City and Borough of Sitka
100 Lincoln Street
Sitka, Alaska 99835

Proposals shall be received until 2:00 PM on December 17th, 2020.

H. Evaluation Criteria and Selection Process

A selection committee consisting of the GPIIP Board of Directors and the CBS Public Works Department will evaluate the proposals and make a recommendation of award to the CBS Assembly.

The committee will use the following criteria in deriving a numerical score for each proposal:

1. Qualifications, Financial Ability & Experience of the Developer(s) and the Design Engineer. From the proposal and from your own knowledge of this firm, give from 1 to 30 points with the best score as 30.
2. Concept Plan. Does the concept plan express and understanding of the Request for Proposals? Does the plan accommodate other users of the marine facilities? Does the plan accommodate other uses of the Gary Paxton waterfront and uplands? Does the plan provide jobs to the community? Does the plan support the marine industry? Score from 1 to 30 points.

3. Rates & Fees Bid. Does the proposal define what size of land and at what rate the Developer(s) is willing to lease both submerged and uplands or purchase uplands? What is the offered rate? Does it define a fee for the use of marine facility? Score from 1 to 20 points with higher lease rates or purchase price receiving a higher score.
4. Operations Plan. Does the proposal provide for adequate management and maintenance of the facilities? Will other users of the marine facilities be accommodated? Score from 1 to 30 points.
5. Ability to Meet Project Schedule. Should the proposal clearly reflect that the Developer(s) could meet the design, permitting and construction schedule identified in this request for proposals; the firm shall be awarded 20 points. Otherwise, the firm shall be awarded less than 20 points.

The total maximum number of points = 130

CBS reserves the right to negotiate with any proposer, to waive informalities in any of the proposals and to award the marine shipyard development contract to whichever proposer is deemed to provide the best value for the Municipality at the sole discretion of CBS. CBS will notify the selected proposer and work with that selected proposer to draft and enter into an exclusive agreement that best satisfies the preferred outcome of this RFP.

I. Schedule

Advertise Request for Proposals	December 1, 2020 to March 11, 2021
Proposals Due	March 15, 2021
Internal Review and Negotiations	March 16, 2021 to March 31st, 2021
Possible CBS Assembly Award	April 2021

J. Appendices

- Appendix A Environmental MOU between the State of Alaska and CBS
- Appendix B GPIP Uplands Lease Lots and Their Areas
- Appendix C GPIP Uplands Parcel Map of Potential Lease Lots
- Appendix D GPIP Zoning Code Table of Permitted Uses
- Appendix E GPIP Utilities

Dates of Publication:

Sitka Daily Sentinel:



CITY AND BOROUGH OF SITKA

Legislation Details

File #: 20-243 Version: 1 Name:

Type: Item Status: AGENDA READY

File created: 12/15/2020 In control: City and Borough Assembly

On agenda: 12/22/2020 Final action:

Title: Approve a temporary lease between the City and Borough of Sitka and K&E Alaska, Inc. for municipal property at Granite Creek Lease Area Site 4 using prior agreement

Sponsors:

Indexes:

Code sections:

Attachments: [Motion and Memo Temporary Lease](#)
[December 11 Correspondence to KE](#)
[Temporary Lease Granite Creek CBS KE](#)
[Prior documents](#)

Date	Ver.	Action By	Action	Result
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POSSIBLE MOTION

I MOVE TO approve a temporary lease between the City and Borough of Sitka and K&E Alaska, Inc. for municipal property at Granite Creek Lease Area Site 4 using prior agreement.




City and Borough of Sitka

PROVIDING FOR TODAY...PREPARING FOR TOMORROW

Coast Guard City, USA

MEMORANDUM

To: Mayor Eisenbeisz and Assembly Members

From: John Leach, Municipal Administrator 

Date: December 16, 2020

Subject: Amendment to K&E Granite Creek Lease Area Site 4

Background

K&E was assigned the lease of Granite Creek Lease Area Site 4 from Tisher Construction on August 28, 2018, however, that lease expired on September 1, 2019. Since then, K&E has continued to occupy and use Site 4 making it responsible for rent and royalties, if any materials were removed, to present.

Analysis

On November 30, 2020, K&E became current with all unpaid rent, and are in the process of completing a survey to rectify any royalties due. This month to month lease would be an extension of the previous lease for the same terms on the following conditions:

- CBS must receive the required surveys prior to December 31, 2020 to determine royalties due from K&E (if any)
- All balances due to CBS are paid in full
- Acceptance of a 30-day notice of termination by either party
- CBS may actively advertise for future use of Lease Area Site 4 during the temporary lease.

Fiscal Note

The lease specifies rent of \$613.00 per month plus sales tax and \$1.55 per cubic yard in royalty fees for any material removed.

Recommendation

Approve the temporary lease of Granite Creek Lease Area 4 to K&E on month to month terms.

Encl: K&E Compliance Letter – Lease Area 4
 Temporary Lease – Granite Creek Lease Area 4



City and Borough of Sitka

PROVIDING FOR TODAY...PREPARING FOR TOMORROW

Coast Guard City, USA

Administration
100 Lincoln Street
Sitka, AK 99835
907-747-1812
administrator@cityofsitka.org

VIA REGULAR MAIL AND EMAIL

December 11, 2020

K & E Alaska, Inc.
102 Burkhart Street
Sitka, Alaska 99835

Dear K & E Alaska, Inc (K&E),

K&E was assigned the lease of Granite Creek Lease Area Site 4 from Tisher Construction on August 28, 2018, however, that lease expired on September 1, 2019. Since then, K&E has continued to occupy and use Site 4 making it responsible for rent and royalties, if any materials were removed, to present.

As you know, CBS is willing to enter into a temporary lease (month-to-month) of Site 4, effective September 1, 2019, with K&E on the following conditions:

- CBS must receive the required surveys prior to December 31, 2020 to determine royalties due from K&E (if any)
- All balances due to CBS are paid in full
- Acceptance of a 30-day notice of termination by either party
- CBS may actively advertise for future use of Lease Area Site 4 during the temporary lease.

To that end, attached is the "Temporary Lease Between CBS and K&E for Municipal Property at Granite Creek Lease Area Using Prior Agreement" for your consideration. Please advise if you're agreeable and I'll proceed to get approval for the temporary lease from the Assembly.

Please address any questions you may have in this matter to the CBS Municipal Attorney, Brian E. Hanson, (907)747-1879. Thank you.

Sincerely,

John Leach
Municipal Administrator

cc: Brian E. Hanson, Municipal Attorney (via email)
Michael Harmon, Director of Public Works (via email)
Melissa Haley, Director of Finance (via email)
Kerry Kuenzi, President K&E (via email)
Holly Simpson, K&E (via email)
Joe Williams, K&E (via email)
Adam McLeod, K&E (via email)

**TEMPORARY LEASE BETWEEN
CITY AND BOROUGH OF SITKA AND
K&E ALASKA, INC. FOR MUNICIPAL PROPERTY
AT GRANITE CREEK LEASE AREA USING PRIOR
AGREEMENT**

The City and Borough of Sitka, Alaska ("CBS"), of 100 Lincoln Street, Sitka, Alaska 99835, and K&E Alaska, Inc. ("K&E"), of 3871 Langley Street SE, Salem, Oregon 97317, agree to a temporary lease, under Sitka General Code 18.12.010(D), of municipal property at the Granite Creek Lease Area Site 4 using an amended version of the Agreement For Material Sale And/ Or Lease Of Municipally Owned Property between CBS and K&E dated September 1, 2016, (the "Agreement")(copy attached). The parties agree to be subject to the terms and conditions of the Agreement amended as follows:

Section 1(B) (1-3) is deleted and replaced with the following: B. TERMS: The term is "month to month," effective September 1, 2019. This Agreement may be terminated upon thirty (30) days written notice by either party, with or without cause, or as otherwise provided in this Agreement.

All other terms and conditions set out in the Agreement remain in full force and effect during the term of the temporary lease. This temporary lease was approved by the Assembly by motion on _____.

K&E ALASKA, INC.

CITY AND BOROUGH OF SITKA, ALASKA

By: Kerry Kuenzi
Its: President

By: John Leach
Its: Municipal Administrator

STATE OF ALASKA)
) ss.
FIRST JUDICIAL DISTRICT)

The foregoing instrument was acknowledged before me this_____ day of _____, 2020, by John Leach, Municipal Administrator of the CITY AND BOROUGH OF SITKA, ALASKA, an Alaska home rule municipality, on behalf of the municipality.

Notary Public in and for the State of Alaska
My commission expires: _____

STATE OF OREGON)
) ss.
COUNTY OF MARION)

The foregoing instrument was acknowledges before me this_____ day of _____, 2020, by Kerry Kuenzi, President of K & E Alaska, Inc., an Oregon corporation registered to do business in Alaska, Alaska Entity Number 10058141, on behalf of the corporation.

Notary in and for the State of Oregon
My commission expires: _____

AGREEMENT
FOR MATERIAL SALE AND/OR LEASE
OF
MUNICIPALLY OWNED PROPERTY

City and Borough of Sitka ("CBS") agrees to sell and/or lease to Mick Tisher, Tisher Construction LLC, 315 Seward Street, Suite B, Sitka, Alaska 99835 ("Purchaser"), the materials designated in this Agreement for Material Sale from Municipally Owned Property ("Agreement") and/or property designated herein, subject to the following terms and conditions:

SECTION I. DESCRIPTION and TERMS

- A. MATERIAL SITE & LEASE AREA:
Site 4 Revised as shown on the revised plan of the Granite Creek Lease Area 4, dated August 10, 2016. The Material Site contains 6.13 acres more or less.
- B. TERMS:
 - 1. The Lease term is for one (1) year and commences on September 1, 2016, and ends on September 1, 2017 unless sooner terminated or extended as provided in this Lease.
 - 2. Option to Renew; Provided there does not then exist a continuing material default by Tenant under this Lease at the time of exercise of this right or at commencement of any extended term, Tenant shall have the right to exercise the option for a term of one (1) year upon the same terms and conditions as this Lease. This option is effective only if (a) The Tenant has drilled and blasted approximately one half of the remaining rock resource within the quarry limits prior to the end of the first year of the lease. (b) Tenant provides evidence that approximately one half of the remaining rock resource has been extracted by the end of the first year of the lease. (c) Tenant is in compliance with all applicable laws; and (d) Tenant is not in default under this Lease.
 - 3. Second Option to Renew; Provided there does not then exist a continuing material default by Tenant under this Lease at the time of exercise of this right or at commencement of any extended term, Tenant shall have the right to exercise the option for a term of one (1) year upon the same terms and conditions as this Lease. This option is effective only if (a) The Tenant has drilled and blasted the remaining rock resource within the quarry limits prior to the end of the second year of the lease. (b) Tenant provides evidence that the remaining rock resource has been extracted by the end of the second year of the lease. (c) Tenant is in compliance with all applicable laws; and (d) Tenant is not in default under this Lease.
 - 4. In return for the lease the Purchaser agrees to allow controlled access across the lease area to other CBS property for material extraction or other permitted activities by other commercial private or public operations.

5. Purchaser agrees to pay the following royalty fees for the material removed from the Material Site: \$1.55 per cubic yard, in place.
6. The Purchaser agrees to pay the following rent for the lease of property, as follows:
\$100.00 Per Acre, Per Month for that acreage under rock pit development and \$100.00 per acre, per month for acreage used for rock processing equipment.
\$325.00 Per Acre, Per Month for that acreage used for operations of a concrete or asphalt batch plant.
7. It is not the intent of CBS to allow indeterminate holding of Material Site without development. Purchaser shall be required to continue existing development prior to September 1, 2017 and pay minimum royalty payments for material removed or disposal fees of \$5,000.00 per year for the first year and first extension only. The minimum royalty payment shall be made on a monthly basis. The purchaser shall make a minimum monthly payment of \$416.67.
8. Tisher Construction, LLC shall maintain access to Harbor Mountain Road via the existing access road located on the south edge of the Tisher Lease area.

SECTION II. PAYMENTS

- A. Purchaser shall be required to submit a bond upon executing this Agreement in the amount of \$100,000.00, issued by a Surety licensed to do business in Alaska. On the yearly anniversary date of this Agreement, and after the pit cross sections are accomplished and Purchaser is inspected for adherence to a continuation plan, CBS shall release the prior year's bond, in writing, and accept a new bond for the next year of operation, as set out in Section III.A.

The purpose of the bond shall be to correct non-conforming conditions created by Purchaser. An example might be to do necessary continuation work left undone or otherwise correct site problems such as drainage control. The bond may also be used to pay for unpaid royalties or other costs owed to CBS, such as anniversary surveys.

- B. The \$1.55 per cubic yard Royalty Fee shall be paid using one of the following methods:

1. Prior to each shot based on in place calculated blast yield quantities. These quantities shall be verified for each 100,000 yards removed from the quarry by field survey cross sections certified by a registered engineer/surveyor.
2. Monthly based on submitted shot records and verified by field cross sections certified by a registered engineer/surveyor for each 100,000 yards of material removed. This method of payment will be guaranteed by a payment bond. The shot records are due with the royalty payment check on the first day of the month for the previous months work. Failure to submit the payment by the 15th of the month shall result in a penalty of double the royalties due for the month.

This method is verified by field survey cross sections for each 100,000 yards certified by a registered engineer/surveyor, unless the quarry has produced no rock for the

preceding quarter. However, the initial quarry cross section, yearly anniversary quarry cross section, and the final quarry cross sections are also required.

3. Monthly based on quantities measured by a certified scale. The scale tickets will be used to determine the weight of material removed from the quarry. If certified scale method of measurement is used, quarterly quantity based cross section of the quarry is not required. However, the initial quarry cross section, yearly anniversary quarry cross sections, and the final quarry cross sections are required.

This method of payments will be guaranteed by a payment bond. The certified scale records are due with the royalty payment check on the first of the month for the previous months work. Failure to submit the payment by the 15th of the month shall result in a penalty of double the royalties due for the month.

- C. The amount of the payment bond required for payment methods B.2 and B.3 above will be based on one of two methods. The first method that may be used is based on the surface area of the quarry that has not been quarried. For each full acre and or fraction of an acre that has not been quarried, a \$25,000 payment bond is required up to a maximum of \$100,000. The area quarried does not include the area with only overburden removed.

The second method is based on the average amount of material that has been removed per month in the preceding year. A \$25,000 payment bond, up to a maximum of \$100,000, shall be required for each \$25,000 or portion of this amount paid monthly in royalties.

During the first year of this Agreement, and until the quarry begins producing material, Purchaser shall use the first method of calculating the payment bond.

- D. Whatever method is used to determine payment and verification, if it becomes apparent that the Purchaser is consistently under-reporting the material removed by more than 15% and or falsifying the records to under-report the material removal, Purchaser shall be fined. A fine of double royalty payments of the under-reported amount will be assessed and the Agreement may be terminated.
- E. Final royalty payments shall be based on records required in Section III, and shall be submitted to CBS no later than the fifteen (15) days following the month in which operations on the material site are completed.

Payment shall be accomplished by an accounting voucher provided by CBS for all payments.

SECTION III. RECORDS

- A. Annually on the Agreement anniversary date, at the beginning and at the end of the term of this Agreement, Purchaser shall have the quarry fully cross sectioned by a registered engineer/surveyor, licensed to practice in the State of Alaska. The cross sections shall be certified by this engineer/surveyor and submitted to CBS. Surveyed volume will be compared to royalty yardage paid as a method of accounting control. Once the remaining rock resource within the quarry has been removed and a survey has been performed, no additional surveys are required.

- B. Alternately, Purchaser may have the material taken from the quarry measured by either of the following methods:
1. Certified scale. The scale tickets will be used to determine the weight of material removed from the quarry and must be submitted to CBS. If certified scale method of measurement is used, quantity cross sections of the quarry are not required. However, the initial quarry cross sections, yearly anniversary quarry cross sections, and the final quarry cross sections are required.
 2. Shot records. The shot records will be used to determine the volume of material removed from the quarry and must be submitted to CBS. If shot records are used, quantity cross sections are required every 100,000 CY. In addition to the intermediate cross sections, initial quarry cross sections, yearly anniversary quarry cross sections, and the final cross sections are required.
- C. All final royalty payments will be adjusted based on survey cross section quantities.
- D. The overburden removed and disposed is incidental to the quantities measured. However, Purchaser may at its discretion provide additional cross sections with the overburden removed prior to blasting to be used as a base of the quantities measured.

SECTION IV. OPERATING REQUIREMENTS

- A. **Boundary Lines and Survey Monuments** – Upon execution of this Agreement, Purchaser shall have the Material Site surveyed and control monuments placed by a registered land surveyor to fully identify the boundaries. No boundary mark of the Material Site or any survey lines or witness tree to any survey corner or monument, shall be severed or removed, nor shall any survey corner or monument be damaged or destroyed. Any violation of this subsection will require Purchaser to pay for reestablishing the lines, corners, or monuments by a registered land surveyor.

Purchaser shall also have the Material Site as it exists when this Agreement is executed, cross sectioned within thirty (30) days of the Agreement execution date and prior to the removal of any material. The purpose of this initial cross section is to establish the beginning configuration of the Material Site and base line to be used for any quarterly cross section.

- B. **Erosion Control and Protection of Waters** – Road construction or operations in connection with this Agreement shall be conducted so as to avoid damage to streams, lakes or other water areas and lands adjacent to the Material Site. Vegetation and materials shall NOT be deposited into any stream or other waste area. Locations and/or improvements such as road crossings over streams shall be approved, in advance, by CBS.

All roads or other areas to be abandoned or an area to cease being an active portion of Purchaser's operation shall be treated with such measures to prevent erosion and shall be reclaimed in accordance with the required reclamation plan. Purchaser shall repair any damages resulting from any failure to perform to these requirements to the satisfaction of CBS. This includes, but is not limited to, waters defined in Alaska Administrative Code at Title 5 – Fish and Game.

All operations shall be performed in accordance with an approved Storm Water Pollution Prevention Plan (SWPPP). This plan shall be prepared by Purchaser and approved by

CBS and the Alaska State Department of Environmental Conservation before work begins in the Material Site. The SWPPP may require the installation and maintenance of siltation control structures at Purchaser's expense.

Should CBS determine that the operations cause silting or pollution of Granite Creek to a degree unacceptable to the Department of Environmental Conservation and/or the U.S. Fish and Wildlife Service after all reasonable attempts have been made to have Purchaser correct the problems, this Agreement shall be void upon notification to Purchaser by CBS. Purchaser shall hold CBS harmless from any litigation whatsoever which may result from this action.

Siltation of Granite Creek and associated tributaries is to be minimized. Therefore, no earthmoving will be allowed during heavy rains, and Purchaser will, at its own expense, provide all proper drainage and routine settlement ponds for permanent uses.

Construction equipment, aggregate stockpiles, etc shall not be stored within 25 feet of Granite Creek. Purchaser will make every effort to preserve the 25- foot stream buffer.

- C. **Reclamation Plan** – Attached and appended to this Agreement is Appendix A – Reclamation Plan – Granite Creek Material Site. Purchaser shall be responsible for the adherence to this plan. Purchaser shall demonstrate compliance to the reclamation plan on a yearly basis. Substantial non-compliance shall be grounds for termination or cancellation of the Agreement.
- D. **Mining Plan**- Purchaser shall conduct all operations in accordance with industry standards, and an approved MSHA mining plan. This plan shall be prepared by Purchaser and approved by CBS and MSHA before work begins in the Material Site. Operations shall also be in accordance with the following:
 - 1. Warning signs shall be placed every 50 feet along the top of all rock cuts over 20 feet in height. The metal signs shall be 12" x 12" in size with the legend "Warning, Steep Embankment" clearly displayed. They will be installed on metal sign posts. Signs shall be painted safety orange in color.
 - 2. Slopes of back walls of rock cuts and benching shall be as determined by MSHA requirements.
 - 3. Upon completion of a rock cut the back wall shall be scaled back of all loose rock rubble.
 - 4. Storage and handling of explosives shall be performed under the direction of persons holding proper certifications for such work.
- E. **Fire Protection** – Purchaser shall take all necessary precautions for the prevention of wild fires and shall be responsible for the suppression and bear the suppression costs of any and all destructive or uncontrolled fires occurring within or without the Material Site, resulting from any and all operations involved under the provisions of this Agreement. Purchaser shall comply with all laws, regulations and rules promulgated by the agency responsible for fire protection in the area.

- F. **Roads** – Before constructing any haul road, secondary or spur roads across CBS property, Purchaser shall obtain written approval of the location and construction standards of such roads from CBS.
- G. Access over any route not under CBS control is the sole responsibility of Purchaser. Purchaser agrees that any permanent route, access or right of way obtained over privately owned property shall include a permanent easement to CBS.
- H. Purchaser shall maintain adequate supervision at all times when operations are in progress to insure that the terms and conditions of this Agreement and all applicable Federal, State and local laws, rules and regulations governing such operations are enforced. At all times, when operations are in progress, Purchaser or a person authorized by Purchaser to assume the responsibilities imposed by this Agreement, shall be present on the Material Site.
- I. The terms and conditions of this Agreement shall apply with equal force upon any agent, employee or contractor designated by Purchaser to perform any or all of the operations of severance, extraction or removal of the materials sold under this Agreement, and Purchaser shall be liable for non-compliance caused by any such agent, employee or contractor.
- J. Purchaser shall be responsible for the accurate location of operations under this Agreement, including any survey that may be necessary for such location unless otherwise specified in this Agreement.
- K. **Special Provisions** – It is mutually agreed that:
 - 1. Sound engineering practices and procedures shall be adhered to at all times during removal operations. Engineering plans for roads, drainage and other components of the project shall be submitted for review. The plans shall be sealed and signed by a registered engineer, licensed to practice in the State of Alaska.
 - 2. Stumps and any other debris shall be disposed of by burning (subject to ADEC approval) or burying at the Granite Creek Overburden Site and in a manner considered suitable by CBS representatives.
 - 3. In working the land to effect the removal of the Agreement entitlement, Purchaser agrees to so manage that upon completion of the removal, a reasonable degree of level land is maintained, per the continuation plan, from which material has been taken, and no holes-of-water are formed.
 - 4. At the expiration of this Agreement, Purchaser shall notify the Director of Public Works so an inspection of the Material Site can be scheduled. This inspection shall include general clean-up, compliance with the reclamation plan, removal of all Purchaser's equipment and any other item felt a responsible element of any final inspection.
 - 5. All responsibilities and liabilities of Purchaser shall remain in effect until this Agreement terminates, and all of its conditions are met, including cleanup of site and.

6. Purchaser agrees to submit the Standard Accounting Voucher and payment for material removed within fifteen (15) working days of the expiration date or completion, whichever occurs earlier.
7. If Purchaser is forced to end, restrict or curtail its operations due to State or Federal law or regulations or for any other cause over which CBS has no control, CBS shall have no liability, whatsoever.
8. Purchaser shall coordinate its activities insofar as possible with the other purchasers who now or in the future may hold material sale agreements. Before removing material under any roadway or otherwise interrupting access to any other operations, Purchaser shall make arrangements satisfactory to the affected parties for coordinating operations. The affected parties cannot unreasonably withhold such approval if proper alternate arrangements have been made. In the case where the affected parties cannot reach agreement, CBS shall be the sole arbitrator to reach a satisfactory result.
9. The Material Site may be used for the processing and storage of material to be removed from the Material Site, and for the temporary location and operation of an asphalt batching plant, scales, crushers and other such equipment necessary to produce marketable materials products. Other material incidental to the production of asphalt or mineral products such as asphalt, fillers, or coagulants needed for the settlement ponds may be stored on the Material Site, as needed. A temporary small one bay gravel equipment maintenance shop may also be allowed specifically for equipment used at the site.

Granite Creek is, in fact, a long term source of gravel and other mineral products. As such, it is not a purchaser's storage yard area. Permanent or long term improvements such as garages and shops or other type buildings and uses shall NOT be allowed.

10. Except for those portions of the operation which are associated with low noise levels such as maintenance of equipment, Purchasers operations shall be confined to the hours of 7:00 A.M. to 7:00 P.M. daily. CBS reserves the right to restrict operations on weekends and holidays, with liability to Purchaser for violating this restriction.
- L. Purchaser may not assign its rights under this Agreement or allow other parties to produce rock, gravel or finished material on the site without prior written approval of CBS.

Prior to the approval of any such assignment, CBS shall be provided with all the terms of the proposed assignment or production agreement. This shall include time of assignment and potential volumes of production. If such terms are deemed inflationary or of such a type to be considered an abandonment of further interest in the Material Site by the original party, the assignment may be denied.

- M. Maintenance of the main road, culverts and other such improvements shall be maintained by Purchasers at no expense to CBS.
- N. Siltation of Granite Creek and associated tributaries is to be minimized. Therefore, no earthmoving will be allowed during heavy rains, and Purchaser, at its own expense, shall

provide all proper drainage and routine settlement ponds for permanent uses. This is covered in the Reclamation Plan, as attached.

- O. Purchaser shall adhere to all State and local regulations regarding the storage and handling of explosives.

SECTION V. LIABILITY AND INDEMNIFICATION

Purchaser shall defend, hold harmless, and indemnify CBS from any and all claims, demands, suits, loss, liability and expense for injury to or death of persons and damage to or loss of property arising out of or connected with the exercise of the Purchaser's privileges granted by this Agreement, or arising out of any incident whatsoever which may occur on the Material Site or commonly used facility. This includes but not limited to damage to power lines, poles and facilities, telephone lines and poles, survey monuments, roads, bridges and culverts, pollution and/or damage to water systems, or personal injury.

SECTION VI. INSURANCE

- A. Purchaser shall carry Workers' Compensation insurance, in accordance with the rules and regulations of the State of Alaska. This policy shall also include Employers' Liability limits of no less than \$500,000. If applicable, the policy shall also cover USL&H and Maritime employees that may be employed by purchaser, as it relates to the activities of this Agreement.
- B. Purchaser shall carry Commercial General Liability insurance with occurrence limits of \$1,000,000 and aggregate limits of \$2,000,000. This policy shall in no way limit or exclude blasting operations and any other significant exclusions of coverage shall be shown on the certificate of insurance. This policy shall name the City & Borough of Sitka as an additional insured.
- C. Purchaser shall carry Business Automobile insurance with limits of \$1,000,000. This shall cover all owned, non-owned and hired automobiles that are used in the operations related to this Agreement. The policy shall name CBS as an additional insured.
- D. Purchaser shall carry Excess or Umbrella Liability insurance with limits of no less than \$5,000,000. This insurance shall be in excess to the Commercial General Liability, Business Automobile and Employers' Liability.

Purchaser shall provide a Certificate of Insurance that evidences the above. This Certificate shall also allow for a 30 day notice of cancellation or material change of coverage.

SECTION VII. IMPROVEMENTS AND OCCUPANCY

- A. Any improvements to transportation facilities including crushers, mixing plants, buildings, bridges, roads or any other constructed by Purchasers in connection with this Agreement and within the Material Site area shall be in accordance with plans approved by CBS. Improvement and facility safety (both design & operation) shall be the responsibility of Purchaser, and not the responsibility of CBS. Purchaser agrees to follow all applicable safety and building codes, regulations, and permits.
- B. The Purchaser shall, within sixty (60) days after the expiration of termination date of this Agreement, remove all equipment and other personal property from the Material Site, and comply with Subsection IV.L.4.

SECTION VIII. INSPECTION

- A. Authorized agents of CBS shall have access at all times to the Material Site.
- B. At all times when operations are in progress, Purchaser shall have a representative readily available at the site of operations who shall be authorized to receive on behalf of Purchaser, any notices and instructions given by authorized CBS personnel in regard to the performance under this Agreement, and to take such action as is required by the terms of this Agreement.

SECTION IX. TERMINATION AND SUSPENSION

- A. This Agreement may be terminated by CBS if Purchaser breaches the Agreement and fails to correct this breach within thirty (30) days after written notice is served upon Purchaser.
- B. Failure of Purchaser to take immediate action to correct unwarranted damage to natural resources may be corrected by CBS to prevent additional damage. Any cost incurred by CBS shall be paid by Purchaser.
- C. This Agreement may be terminated by mutual agreement of both parties on terms and conditions agreed upon, in writing by both parties.

SECTION X. RESERVATIONS

- A. CBS makes no representations as to the suitability of the property as a material source for any particular use. Purchaser shall determine the suitability of the material for any application.
- B. CBS reserves the right to enter into other agreements regarding other material sites in the Granite Creek Quarry area to other parties during the term of this Agreement.
- C. CBS reserves the right to permit other compatible users, including the sale of materials, on the lands near the Material Site provided CBS determines that such uses will not unduly impair Purchaser's operations under this Agreement.

Should the Municipality enter into any other agreements regarding other material sites within the Granite Creek area, the other purchaser shall pay lease fee and royalties not less than amounts as set forth in Section II of this Agreement.

SECTION XI. PERMITS

- A. Purchaser must prepare and submit a Storm Water Pollution Prevention Plan (SWPPP). The plan shall be approved by CBS and the Alaska State Department of Environmental Conservation before work begins in the Material site.
- B. All operations shall be in accordance with the City and Borough of Sifka Conditional Use Permit, as it now exists or as modified in the future.

Purchaser shall obtain any other permits required as needed to construct and operate at the Material Site.

SECTION XII. PASSAGE OF TITLE

All rights, title and interest in or to any material included in this Agreement shall remain with CBS until it has been paid for, or removed from the Material Site, provided however, that the right, title and interest in or to any material which has been paid for, but not removed from the Material Site by Purchaser within the period of the Agreement or any extension there shall vest in CBS.

SECTION XIII. EXPIRATION AND EXTENSION

This Lease shall expire on September 1, 2017, unless extended in accordance with Section I. In no case shall the Lease be extended beyond September 1, 2019.

SECTION XIV. WARRANTIES

THIS AGREEMENT IS MADE WITHOUT ANY WARRANTIES BY CBS, EXPRESS OR IMPLIED, AS TO THE QUANTITY, QUALITY, MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR USE, CONCERNING THE MATERIAL TO BE EXTRACTED UNDER AGREEMENT.

SECTION XV. WAIVER

No agent, representative or employee of CBS has authority to waive any provision of this Agreement unless expressly authorized to do so, in writing, by the Municipal Administrator.

TISHER CONSTRUCTION, LLC

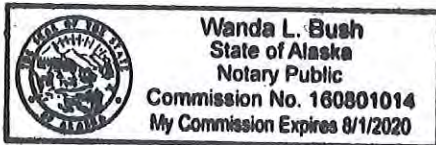
Michael J. Tisher

Print Name: Michael J. Tisher

Title: owner, president

STATE OF ALASKA)
) ss
FIRST JUDICIAL DISTRICT)

On this 10 day of October, 2016, before me, a Notary Public in and for the State of Alaska, personally appeared Michael J. Tisher, whose identity is personally known to me or proved to me on the basis of satisfactory evidence, and who states under oath by signing this document that he has the authority to sign the Purchase Agreement and does so freely and voluntarily.



Wanda L. Bush
Notary Public for Alaska
My Commission Expires: 8/1/2020

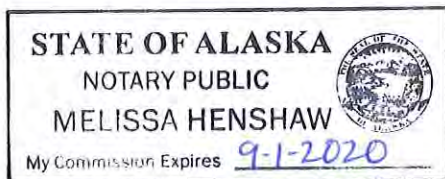
CITY AND BOROUGH OF SITKA

Mark Gorman

Mark Gorman
Municipal Administrator

STATE OF ALASKA)
) ss
FIRST JUDICIAL DISTRICT)

On the 4th day of November, 2016, before me, a Notary Public in and for the State of Alaska, personally appeared Mark Gorman, Municipal Administrator of the City and Borough of Sitka, Alaska, a municipality organized under the laws of the State of Alaska, and by signing this document verifies that he has been authorized to execute this document on its behalf, and he signs freely and voluntarily.



Melissa Henshaw
Notary Public for Alaska
My Commission expires: 9-1-2020

PAYMENT BOND

Bond Number: SUR40012109

KNOW ALL MEN BY THESE PRESENTS: That we, Tisher Construction, LLC as Principal and Ironshore Indemnity, Inc., a corporation organized under the laws of the State of Minnesota and authorized to transact surety business in the State of Alaska, as Surety, are held and firmly bound unto City and Borough of Sitka, as Obligee, in the sum of Twenty Five Thousand dollars (\$25,000.00), lawful money of the United States of America, for the payment of which, well and truly to be made, we bind ourselves, our heirs, legal representatives, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, The Principal and Obligee have entered into a contract dated **September 1st, 2016** more fully described as **AGREEMENT FOR MATERIAL SALE AND/OR LEASE OF MUNICIPALLY OWNER PROPERTY. Material site & lease area: Site 4 revised as shown on revised plan of the Granite Creek Lease Area 4, dated August 10, 2016. The Material Site contains 6.13 acres more or less.**

NOW THEREFORE condition of the above obligation is such, that if the above Principal shall faithfully comply with all of the conditions and provisions of the Contract with the Obligee, then this obligation to be null and void; otherwise to remain in full force and effect.

Notwithstanding any provision in the contract to the contrary, this bond shall be effective on **September 1, 2016** and shall expire on **September 1, 2017**, and may be renewed from year to year by Continuation Certificate at the option of the Surety but failure of the surety to renew this bond will not constitute a default as defined in the contract or by the bond. Neither non-renewal by the Surety, nor failure, nor inability of the Principal to file a continuation certificate for subsequent terms under said contract shall constitute loss to the Obligee recoverable under this bond.

IN WITNESS WHEREOF the signature of the said Principal and the corporate seal and the name of the Surety is hereto affixed this 24th day of October, 2016.

Tisher Construction, LLC Principal

By: Michael J. Tisher

Ironshore Indemnity, Inc. Surety

By: Amy J. Morrison
Amy Morrison, Attorney-in-Fact



POWER OF ATTORNEY

III- SUR40012109

Ironshore Indemnity Inc.

KNOW ALL MEN BY THESE PRESENTS, that IRONSHORE INDEMNITY INC., a Minnesota Corporation, with its principal office in New York, NY does hereby constitute and appoint: AMY MORRISON its true and lawful Attorney(s)-In-Fact to make, execute, seal, and deliver for, and on its behalf as surety, a LEASE BOND under bond or undertaking number SUR40012109 issued on behalf of, TISHER CONSTRUCTION LLC as principal in the penal sum of 25,000.00

This authority is made under and by the authority of a resolution which was passed by the Board of Directors of IRONSHORE INDEMNITY INC. on the 22nd day of April, 2013 as follows:

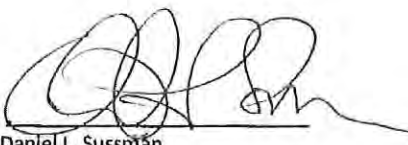
Resolved, that the Director of the Company is hereby authorized to appoint and empower any representative of the company or other person or persons as Attorney-In-Fact to execute on behalf of the Company any bonds, undertakings, policies, contracts of indemnity or other writings obligatory in nature of a bond not to exceed \$ 25,000.00 dollars, which the Company might execute through its duly elected officers, and affix the seal of the Company thereto. Any said execution of such documents by an Attorney-In-Fact shall be as binding upon the Company as if they had been duly executed and acknowledged by the regularly elected officers of the Company. Any Attorney-In-Fact, so appointed, may be removed for good cause and the authority so granted may be revoked as specified in the Power of Attorney.

Resolved, that the signature of the Director and the seal of the Company may be affixed by facsimile on any power of attorney granted, and the signature of the Secretary, and the seal of the Company may be affixed by facsimile to any certificate of any such power and any such power or certificate bearing such facsimile signature and seal shall be valid and binding on the Company. Any such power so executed and sealed and certificate so executed and sealed shall, with respect to any bond of undertaking to which it is attached, continue to be valid and binding on the Company.

IN WITNESS THEREOF, IRONSHORE INDEMNITY INC. has caused this instrument to be signed by its Director, and its Corporate Seal to be affixed this 7th day of August, 2013

IRONSHORE INDEMNITY INC.



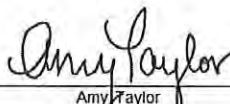
By: 
Daniel L. Sussman
Director

ACKNOWLEDGEMENT

On this 7th Day of August, 2013, before me, personally came Daniel L. Sussman to me known, who being duly sworn, did depose and say that he is the Director of Ironshore Indemnity, Inc., the corporation described in and which executed the above instrument; that he executed said instrument on behalf of the corporation by authority of his office under the By-laws of said corporation.



AMY TAYLOR
Notary Public- State of Tennessee
Davidson County
My Commission Expires 07-08-19

BY 
Amy Taylor
Notary Public

CERTIFICATE

I, the undersigned, Secretary of IRONSHORE INDEMNITY INC., a Minnesota Company, DO HEREBY CERTIFY that the original Power of Attorney of which the foregoing is a true and correct copy, is in full force and effect and has not been revoked and the resolutions as set forth are now in force.

Signed and Sealed at this 24TH Day of OCTOBER, 20 16




Paul S. Giordano
Secretary

"WARNING: Any person who knowingly and with intent to defraud any insurance company or other person, files and application for insurance or statement of claim containing any materially false information, or conceals for the purpose of misleading information concerning any fact material thereto, commits a fraudulent insurance act, which is a crime and subjects such person to criminal and civil penalties."

FRONTIER BONDING SERVICE, INC.
155 NE 100TH STREET, SUITE 201
SEATTLE, WA 98125

Representing: **LEXON INSURANCE COMPANY**

R I D E R

Obligee:

THE CITY & BOROUGH OF SITKA
100 LINCOLN ST
SITKA, AK 99835

RE: BOND NO: 9809503 **LICENSE NO:**

[Name] TISHER CONSTRUCTION LLC
[Address] 315 SEWARD
[City, state, zip] SITKA, AK 99835

Nothing herein contained shall be held to vary, waive, alter or extend any of the terms, conditions, agreements or warranties of the above captioned bond, other than stated below.

This rider is to be attached to and form a part of the above captioned bond effective **8/04/2011**.
The Rider is on behalf of:

Principal: TISHER CONSTRUCTION LLC

and in favor of the Obligee stated above. In consideration of the premium charged, it is understood and agreed to amend the bond as follows:

AMEND THE BOND AMOUNT TO READ: \$100,000.00

This name change is a result of the principal changing entities. Any claims made against the prior entity are still valid under this bond. Provided, however, that the liability of the company under the attached bond as changed by this rider shall not be cumulative.

Signed this **14th** Day of **OCTOBER, 2016**.

LEXON INSURANCE COMPANY

By: Amy J. Morrison
Amy Morrison, Attorney-in-Fact



POWER OF ATTORNEY

LX- 9809503

Lexon Insurance Company

KNOW ALL MEN BY THESE PRESENTS, that **LEXON INSURANCE COMPANY**, a Texas Corporation, with its principal office in Louisville, Kentucky, does hereby constitute and appoint AMY MORRISON its true and lawful Attorney(s)-In-Fact to make, execute, seal and deliver for, and on its behalf as surety, and as its act and deed a SURETY BOND under bond or undertaking number 9809503 issued on behalf of TISH CONSTRUCTION LLC as principal in the penal sum of \$ 100,000.00.

This authority is made under and by the authority of a resolution which was passed by the Board of Directors of **LEXON INSURANCE COMPANY** on the 1st day of July, 2003 as follows:

Resolved, that the President of the Company is hereby authorized to appoint and empower any representative of the Company or other person or persons as Attorney-In-Fact to execute on behalf of the Company any bonds, undertakings, policies, contracts of indemnity or other writings obligatory in nature of a bond not to exceed \$ 100,000.00 dollars, which the Company might execute through its duly elected officers, and affix the seal of the Company thereto. Any said execution of such documents by an Attorney-In-Fact shall be as binding upon the Company as if they had been duly executed and acknowledged by the regularly elected officers of the Company. Any Attorney-In-Fact, so appointed, may be removed for good cause and the authority so granted may be revoked as specified in the Power of Attorney.

Resolved, that the signature of the President and the seal of the Company may be affixed by facsimile on any power of attorney granted, and the signature of the Assistant Secretary, and the seal of the Company may be affixed by facsimile to any certificate of any such power and any such power or certificate bearing such facsimile signature and seal shall be valid and binding on the Company. Any such power so executed and sealed and certificate so executed and sealed shall, with respect to any bond of undertaking to which it is attached, continue to be valid and binding on the Company.

IN WITNESS THEREOF, **LEXON INSURANCE COMPANY** has caused this instrument to be signed by its President, and its Corporate Seal to be affixed this 5th day of August, 2015.



LEXON INSURANCE COMPANY

BY

David E. Campbell
David E. Campbell
President

ACKNOWLEDGEMENT

On this 5th day of August, 2015, before me, personally came David E. Campbell to me known, who be duly sworn, did depose and say that he is the President of **LEXON INSURANCE COMPANY**, the corporation described in and which executed the above instrument; that he executed said instrument on behalf of the corporation by authority of his office under the By-laws of said corporation.



AMY TAYLOR
Notary Public- State of Tennessee
Davidson County
My Commission Expires 07-08-19

BY

Amy Taylor
Amy Taylor
Notary Public

CERTIFICATE

I, the undersigned, Assistant Secretary of **LEXON INSURANCE COMPANY**, A Texas Insurance Company, DO HEREBY CERTIFY that the original Power of Attorney of which the forgoing is a true and correct copy, is in full force and effect and has not been revoked and the resolutions as set forth are now in force.

Signed and Seal at Mount Juliet, Tennessee this 14th Day of OCTOBER, 2016.



BY

Andrew Smith
Andrew Smith
Assistant Secretary

"WARNING: Any person who knowingly and with intent to defraud any insurance company or other person, files and application for insurance of claim containing any materially false information, or conceals for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act, which is a crime and subjects such person to criminal and civil penalties."



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

11/1/2016

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Venneberg Insurance Inc. 225 Harbor Drive Sitka, AK 99835	CONTACT NAME: Amy Morrison PHONE (A/C, No, Ext): (907) 747-8625 FAX (A/C, No): (907) 747-5065 E-MAIL ADDRESS: amy@venneberginsurance.com														
INSURED Tisher Construction LLC 315 Seward Sitka, AK 99835	<table border="1"><tr><th>INSURER(S) AFFORDING COVERAGE</th><th>NAIC #</th></tr><tr><td>INSURER A: Alaska National Insurance Co.</td><td></td></tr><tr><td>INSURER B:</td><td></td></tr><tr><td>INSURER C:</td><td></td></tr><tr><td>INSURER D:</td><td></td></tr><tr><td>INSURER E:</td><td></td></tr><tr><td>INSURER F:</td><td></td></tr></table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Alaska National Insurance Co.		INSURER B:		INSURER C:		INSURER D:		INSURER E:		INSURER F:	
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INSURER B:															
INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															

COVERAGES

CERTIFICATE NUMBER: GL/Auto/WC/Umb

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	X		16G LS 59900	7/19/2016	7/19/2017	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS	X		16G AS 59900	7/19/2016	7/19/2017	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			16G LU 59900	7/19/2016	7/19/2017	EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ 4,000,000 \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N Y	N/A	16G WW 74320	7/19/2016	7/19/2017	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

As respects the Quarry Lease

CERTIFICATE HOLDER

(907) 747-3158

City & Borough of Sitka
100 Lincoln Street
Sitka, AK 99835**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Michael Venneberg/AJN

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Tisher Construction LLC
315 Seward Street, Suite E
Sitka, AK 99835

June 30, 2016

Dear Vendor,

Effective July 1, 2016 Tisher Construction officially changes to:

Tisher Construction LLC

Our mailing address and phone numbers remain the same. Please change your records accordingly.

Respectfully,

A handwritten signature in cursive script, appearing to read "Laurie".

Laurie Krause Jacobi

Bookkeeper

Alaska Department of Commerce, Community, and Economic Development

Division of Corporations, Business and Professional Licensing
P.O. Box 110806, Juneau, Alaska 99811-0806

This is to certify that

TISHER CONSTRUCTION, LLC

315 SEWARD AVE SITKA AK 99835

owned by

TISHER CONSTRUCTION, LLC

is licensed by the department to conduct business for the period

July 20, 2016 through December 31, 2016
for the following line of business:

23 - Construction

This license shall not be taken as permission to do business in the state without having complied with the other requirements of the laws of the State or of the United States.

This license must be posted in a conspicuous place at the business location.
It is not transferable or assignable.

Chris Hladick
Commissioner



After Recording Return To:

Municipal Clerk
City and Borough of Sitka, Alaska
100 Lincoln Street
Sitka, Alaska 99835

**CONSENT TO ASSIGNMENT OF AGREEMENT FOR
MATERIAL SALE AND/OR LEASE OF
MUNICIPALLY OWNED PROPERTY**

City and Borough of Sitka, Alaska ("CBS" or "Owner"), of 100 Lincoln Street, Sitka, Alaska 99835, entered into a AGREEMENT FOR MATERIAL SALE AND/OR LEASE OF MUNICIPALLY OWNED PROPERTY ("Agreement"), with Mick Tisher, Tisher Construction LLC, 315 Seward Street, Suite B, Sitka, Alaska 99835 ("Lessee"), Site 4 Revised as shown on the revised plan of the Granite Creek Lease Area 4 dated August 10, 2016; material site contains 6.13 acres more or less, on October 10, 2016. CBS confirms renewal under Section 1.B.2 and, therefore, the Agreement terminates on September 1, 2018.

Lessee has requested assignment of the Agreement to K & E Alaska, Inc. ("K & E" or "Assignee"), 102 Burkhart Street, Sitka, Alaska 99835.

CBS consents to the assignment of the Agreement to Assignee in accordance with Section IV (L) of the Agreement, with all rights, title, interest, obligations, and liabilities. Assignee shall be subject to all terms and conditions of the Contract, including any amendments.

In accordance with Section IV (L) of the Agreement regarding assignment, CBS has

**Consent To Assignment Of Contract between CBS and Tisher
Construction LLC, to K & E Alaska, Inc.**

been provided with all the terms of the proposed assignment and CBS hereby approves the assignment. The Lessee and Assignee warrant that the agreed upon Assignment makes no changes to the Agreement.

This Consent is contingent upon the following provisions occurring before any execution of this document:

1. Assignee is to provide the following documented proof as outlined in the Agreement:
 - a. Payment and issuance bonds required by the Agreement at Section II(A) & II(C) and
 - b. All insurances required by the Agreement a Section VI, to remain in effect and provide all required coverage without any gaps, including any warranties of services and material and against any claims as specified in the Agreement;
2. Assignee shall provide copies of any required licenses, permits, plans and certificates in order to perform under the Agreement; and
3. Assignee shall provide the name and address of the official contact of Assignee, who shall receive all future notices required by the Agreement.

This Consent is also based on the Assignee providing the following assurances by signing this Consent:

1. Assignee will be liable under the Agreement in accordance with Assignment;
2. Assignee affirms that they are legally bound by the Agreement and that it will comply with all the terms and conditions, contained in the Agreement;
3. Assignee agrees that they are liable to defend all, indemnify and hold harmless CBS pursuant to indemnity obligations set forth in the Liability and Indemnification at Section IV of the Agreement; and
4. Assignee agrees that they are liable to defend all, indemnify and hold harmless CBS pursuant to any claims, actions, or damages arising from this Consent.

Assignee shall also record and pay for the recording of this Consent.

**Consent To Assignment Of Contract between CBS and Tisher
Construction LLC, to K & E Alaska, Inc.**

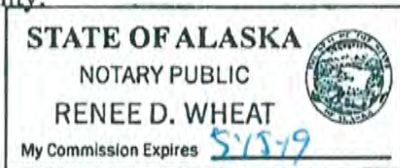
CITY AND BOROUGH OF SITKA, ALASKA

8/28/18
Date

[Signature]
By: P. Keith Brady
Its: Municipal Administrator

STATE OF ALASKA)
) ss.
FIRST JUDICIAL DISTRICT)

The foregoing instrument was acknowledged before me this 28th day of August, 2018, by P. Keith Brady, Municipal Administrator of the CITY AND BOROUGH OF SITKA, ALASKA, an Alaska home rule municipality, on behalf of the municipality.



Renee D. Wheat
Notary Public in and for the State of Alaska
My commission expires: 5-15-19

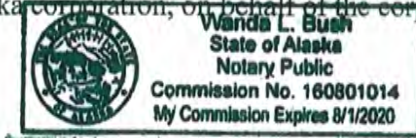
TISHER CONSTRUCTION, LLC

8-9-18
Date

[Signature]
By: Michael J. Tisher
Its: Owner, President

STATE OF ALASKA)
) ss.
FIRST JUDICIAL DISTRICT)

The foregoing instrument was acknowledges before me this 9th day of August, 2018, by Michael J. Tisher, Owner/President of Tisher Construction, LLC, an Alaska corporation, on behalf of the corporation.



[Signature]
Notary Public in and for the State of Alaska
My commission expires: 8-1-2020

Consent To Assignment Of Contract between CBS and Tisher
Construction LLC, to K & E Alaska, Inc.

K & E ALASKA, INC.

August 27, 2018
Date

Kerry Kuenzi
By: Kerry Kuenzi
Its: President

STATE OF OREGON)
) ss.
COUNTY OF Marion)

The foregoing instrument was acknowledges before me this 27 day of August, 2018, by Kerry Kuenzi, President of K & E Alaska, Inc., an Oregon corporation registered to do business in Alaska, Alaska entity Number 10058141, on behalf of the corporation.



Holly Ann Simpson
Notary in and for the State of Oregon
My commission expires: June 14, 2020

Consent To Assignment Of Contract between CBS and Tisher
Construction LLC, to K & E Alaska, Inc.

**EXTENSION OF AGREEMENT BETWEEN
CITY AND BOROUGH OF SITKA AND
K&E ALASKA, INC.
REGARDING AGREEMENT FOR MATERIAL SALE
AND/OR LEASE OF MUNICIPALLY OWNED PROPERTY**

City and Borough of Sitka, Alaska ("CBS"), of 100 Lincoln Street, Sitka, Alaska 99835, and K&E Alaska, Inc. ("K&E"), 3871 Langley Street SE, Salem, Oregon 97317, agree to extend the Agreement For Material Sale And/ Or Lease Of Municipally Owned Property between CBS and K&E (the "Agreement") dated September 1, 2016. The Parties consent to extend the Agreement for the second of two one-year extension periods allowed by Section I.B.3 of the Agreement. The extended term will expire on September 1, 2019. No further extensions are authorized under the Agreement.

CBS agrees to waive the yearly anniversary quarry cross section required by Section III.B.2, for September 1, 2017 and September 1, 2018. The final cross section shall be due at the end of this extension, September 1, 2019.

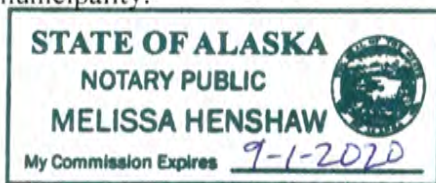
All terms and conditions set out in the original Agreement remains in effect during this extension period. This Extension was agreed to on August 6, 2019

CITY AND BOROUGH OF SITKA, ALASKA

P. Keith Brady Acting Interim Administrator
By: P. Keith Brady
Its: Municipal Administrator

STATE OF ALASKA)
) ss.
FIRST JUDICIAL DISTRICT)

The foregoing instrument was acknowledged before me this 6th day of August, 2019, by P. Keith Brady, Municipal Administrator of the CITY AND BOROUGH OF SITKA, ALASKA, an Alaska home rule municipality, on behalf of the municipality.



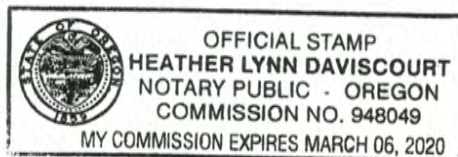
Melissa Henshaw
Notary Public in and for the State of Alaska
My commission expires: 9-1-2020

K&E ALASKA, INC.

Kerry Kuenzi
By: Kerry Kuenzi
Its: President

STATE OF OREGON)
) ss.
COUNTY OF Marion)

The foregoing instrument was acknowledges before me this 26 day of July, 2019, by Kerry Kuenzi, President of K & E Alaska, Inc., an Oregon corporation registered to do business in Alaska, Alaska Entity Number 10058141, on behalf of the corporation.



Heather L Davis Court
Notary in and for the State of Oregon
My commission expires: March 6, 2020



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/5/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER LaPorte & Associates, Inc. 5515 SE Milwaukie Avenue Portland OR 97202	CONTACT NAME: Kelli Orleck	FAX (A/C, No): 503-231-9021	
	PHONE (A/C, No, Ext): 503-239-4116	E-MAIL ADDRESS: korleck@laporte-insurance.com	
INSURED K & E Alaska, Inc. 102 Burkhart Street Sitka AK 99835	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A: Zurich American Ins Company		16535
	INSURER B: Navigators Insurance Company		42307
	INSURER C: Alaska National Ins Co		38733
	INSURER D: Cincinnati Insurance Company		10677
	INSURER E: Berkley Insurance Company		32603
INSURER F:			

COVERAGES

CERTIFICATE NUMBER: 1171869654

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y	Y	GLO011623305	10/1/2020	10/1/2021	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000 WA Stop Gap \$ 2,000,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	Y	Y	BAP011623205	10/1/2020	10/1/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	<input type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 0	Y	Y	CH20EXC871816IC	10/1/2020	10/1/2021	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N Y	N/A	20JWS11448	10/1/2020	10/1/2021	<input checked="" type="checkbox"/> PER STATUTE E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
D E	Excess Liability - 2nd layer Professional Liability Pollution Liability	Y N Y	Y Y Y	EXS0553200 PCAB50128441020	10/1/2020 10/1/2020	10/1/2021 10/1/2021	Occurrence/Agg.; Ded. Occurrence/Agg.; Ded. Occurrence/Agg.; Ded. \$4M/\$4M; \$0 \$5M/\$10M; \$25k ea. \$5M/\$5M; \$10k ea.

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Workers Compensation Excluded Partners: Eric Kuenzi, John Kuenzi and Kerry Kuenzi. Excess Liability follows underlying policy forms, unless otherwise reflected on policy. Total General Liability limit, including Excess Liability layers is: \$11,000,000 per occurrence; \$13,000,000 aggregate. See attached endorsement forms.
Lease Lot 4, Material Sale. Certificate holder is an additional insured.

CERTIFICATE HOLDER

CANCELLATION

City and Borough of Sitka
100 Lincoln St.
Sitka AK 99835
USA

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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CITY AND BOROUGH OF SITKA

Legislation Details

File #: RES 20-32 Version: 1 Name:
Type: Resolution Status: AGENDA READY
File created: 12/15/2020 In control: City and Borough Assembly
On agenda: 12/22/2020 Final action:
Title: Declaring a local emergency in response to the 2020 Complex Weather System and a request for State and Federal assistance

Sponsors:

Indexes:

Code sections:

Attachments: [Motion and Memo Res 2020-32](#)
[Res 2020-32 declaring a local emergency in response to weather system](#)
[Governor Dunleavy Disaster-Declaration-Southeast-Storm](#)

Date	Ver.	Action By	Action	Result
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POSSIBLE MOTION

I MOVE TO approve Resolution 2020-32 on first and final reading declaring a local emergency in response to the 2020 Complex Weather System and a request for State and Federal assistance.

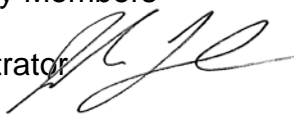


City and Borough of Sitka

PROVIDING FOR TODAY...PREPARING FOR TOMORROW

Coast Guard City, USA

MEMORANDUM

To: Mayor Eisenbeisz and Assembly Members
From: John Leach, Municipal Administrator 
Date: December 16, 2020
Subject: December Storm Disaster Declaration

Background

This Resolution would declare a disaster emergency, like the one by the Governor, due to multiple complex storm systems impacting Sitka through the month of December. Beginning November 30, 2020 record rain and high winds forced people to be evacuated from their homes, trees damaged houses, roads were damaged, mass wasting events damaged public and private property, critical road access to both Blue Lake and Green Lake power generation facility were significantly damaged, and a hatchery suffered stream and infrastructure damage risking the loss of fish for the region. Additionally, this unique and unpredictable weather pattern has created unusually high turbidity in Blue Lake jeopardizing our drinking water filtration avoidance waiver.

Analysis

This disaster declaration may open additional State and Federal funding sources to help the community recover from this unique and unpredictable weather damage. Furthermore, it is important to identify the magnitude of these impacts and unanticipated expenses while also recognizing how well Sitka managed during such extreme weather conditions.

Fiscal Note

To date, CBS expenditures has exceeded \$50,000 addressing immediate access to critical infrastructure and homes. Significant work is remaining to fully restore our infrastructure and be resilient to future damage. There has been damage to both public and private property including over \$300,000 in damage to the NSRAA hatchery at Medvejie.

The total cost of repairs to CBS related infrastructure and private facilities is estimated at just under \$1-million dollars as follows:

• Medvejie Hatchery (CBS/NSRAA property)	\$307,894
• Sand Dollar Drive Landslide Stabilization (CBS/Private)	\$400,000
• Blue Lake and Green Lake Rd. Repairs (CBS Electric)	\$100,000
• General street and drainage repair (CBS)	\$85,000
• GPIP drainage repair (CBS GPIP)	<u>\$10,000</u>
Total	\$902,894

Recommendation

Approve Resolution 2020-32 declaring a disaster emergency.

Encl: State of Alaska Declaration of Disaster Emergency

CITY AND BOROUGH OF SITKA

RESOLUTION NO. 2020-32

**A RESOLUTION OF THE CITY AND BOROUGH OF SITKA DECLARING A LOCAL
EMERGENCY IN RESPONSE TO THE 2020 COMPLEX WEATHER SYSTEM AND A
REQUEST FOR STATE AND FEDERAL ASSISTANCE**

WHEREAS, commencing on November 30, 2020, and continuing, the City and Borough of Sitka has sustained record rainfall, high winds, mass wasting, flooding, and toppled trees resulting in significant financial harm and threats to life and property; and

WHEREAS, the results of these unusual and unpredictable weather events continue to threaten private and public facilities and infrastructure in the City and Borough; and

WHEREAS, the following conditions exist as a result of the disaster emergency: road damage, mass wasting clean up, erosion damage repair, widespread tree removal, repair of residential structures, and substantial loss of hatchery infrastructure.

NOW, THEREFORE, BE IT RESOLVED that the City and Borough of Sitka Assembly hereby declares a local emergency to exist within the City and Borough of Sitka; and,

BE IT FURTHER RESOLVED the City and Borough requests that the Governor of Alaska provide such State assistance as may be available to meet the ongoing emergency created by the 2020 Complex Weather System and to request additional assistance from Federal agencies where State capability is not adequate.

PASSED, APPROVED AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska on this 22nd day of December 2020.

Steven Eisenbeisz, Mayor

ATTEST:

Melissa Henshaw, CMC
Acting Municipal Clerk

1st and final reading 12/22/2020

Sponsor: Administrator

STATE OF ALASKA
DECLARATION OF DISASTER EMERGENCY

WHEREAS, beginning November 30, 2020, a complex weather system producing record rainfall, which continues, and has triggered landslides, mudslides, and flooding across Southeast Alaska; and

WHEREAS, the most severe impacts were multiple large-volume landslides and widespread flooding within the City of Haines and surrounding areas of the Haines Borough, resulting in several missing persons, several destroyed and severely-damaged homes, community evacuations and sheltering of residents and at-risk persons, severe damage to local roads and highways, and severe impacts to community water, power, and communication utilities; and;

WHEREAS, additional storm-related mudslide, landslide, and flooding damages have been reported in the communities of Gustavus, Hoonah, Hyder, Juneau, Petersburg, Skagway, Tenakee Springs, and Wrangell so far, and a full assessment of all damages throughout the affected area has not yet been completed; and,

WHEREAS, the following conditions exist as a result of this disaster: robust interagency search and rescue operations, and other immediate State response assistance needed to alleviate threats; severe damage to highways, roads, drainage systems, power supply, and communications networks; citizens stranded by floodwaters and landslides necessitating rescue; evacuation of residents; damage to personal and real property; damage to local road systems blocking access to communities and residents, necessitating emergency protective measures and temporary repairs; and,

WHEREAS, additional rainfall is expected over the next week that could remobilize saturated and unstable slopes, and likely cause additional landslide and flooding impacts, and these factors will likely hamper on-going rescue, relief, and recovery efforts, as well as endanger responders; and,

WHEREAS, the Haines Borough and City of Gustavus have each issued local declarations of disaster emergency as a result of this storm, and have sought state and/or federal disaster assistance to recover from this event, and


WHEREAS, the severity and magnitude of this emergency are beyond the timely and effective response and recovery capability of local resources, and there are insufficient regularly appropriated local funds to cover these requirements.

THEREFORE, on this 5th day of December 2020, under the authority granted by Alaska Statute 26.23.020(c), I hereby declare that a condition of disaster emergency exists in the entire Southeast Region of Alaska to include Haines Borough, Municipality of Skagway Borough, City and Borough of Juneau, City and Borough of Wrangell, Petersburg Borough, City and Borough of Sitka, Ketchikan Gateway Borough, and the Annette Island, Chatham, and Southeast Island Regional Education Attendance Areas (REAs), and this condition is of sufficient severity and magnitude to warrant a disaster declaration in order to provide assistance. In addition, as an appropriate life-safety decision, I hereby suspend compliance with all state environmental permitting requirements, in accordance with the authority granted by AS 26.23.220 (g)(1), for the duration of the effective date of this proclamation.

FURTHER, the Commissioner of the Department of Military and Veterans Affairs (DMVA) is hereby authorized to utilize funds made available for these purposes that are considered necessary for disaster assistance, to include disaster Public Assistance and necessary administrative and disaster management expenses. State funds are proposed to be spent under AS 26.23.020(i) and (k) and AS 26.23.050. The Commissioner of DMVA, or his designee, is the designated State Coordinator; and is further authorized to task, as necessary, State departments and agencies in accordance with the State Emergency Operations Plan; and is further authorized to exercise, as necessary, the provisions provided under Alaska Statutes 26.23.020(g)(1), (2), (3), (5), (6), (7) and (9).

FURTHER, I specifically order the suspension of those provisions of Alaska Statutes and regulations relating to any requirement for the Department of Transportation and Public Facilities to: (a) obtain a lease from another state agency prior to entry upon the land; (b) obtain a permit, including land use permits and right-of-way permits, from another state agency prior to entry upon land; (c) obtain water use permits or rights, including temporary rights, from another state agency prior to utilizing such resources; (d) obtain fish habitat permits or special area permits, from another state agency; (e) obtain wastewater disposal permits, from another state agency; (f) obtain Section 106 Reviews pursuant to the National Historic Preservation Act of 1966 from another state agency; provided that the foregoing suspensions do not apply to any specific provision the suspension of which would create a violation of federal law or a violation of a requirement for the provision of federal emergency funding, and the foregoing suspensions may be supplemented by my further order to the director of the Division of Homeland Security and Emergency Management and the Commissioner of the Department of Transportation and Public Facilities.

By:



Mike Dunleavy
Governor



CITY AND BOROUGH OF SITKA

Legislation Details

File #: 20-245 Version: 1 Name:

Type: Item Status: AGENDA READY

File created: 12/15/2020 In control: City and Borough Assembly

On agenda: 12/22/2020 Final action:

Title: Update/Discussion on the CARES Act Working Group progress (public comment to be taken)

Sponsors:

Indexes:

Code sections:

Attachments: [Update Discussion Cares Act..](#)

Date	Ver.	Action By	Action	Result
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Update / Discussion
on the CARES Act Working Group progress.
(public comment to be taken)

Note: Public comment will be taken after an update from the Municipal Administrator.