# Water Utility Financial Analysis As Of, And For the Nine-Month Period Ending March, 2017

#### **KPI** Dashboard

Indicator	Amount	Compared	Compared
		To Last Yr	To Plan
Revenue	1,711,452	<b>1</b>	<b>1</b>
Earnings Before Interest	189,110	1	<b>1</b>
Earnings Before Interest and	852,979	^	^
Depreciation		1	1
Net Income	526,865	-	<b>1</b>
Total Working Capital	3,268,006	<b>1</b>	<b>1</b>
Repair Reserve (1% of PPI)	359,381	1	<b>1</b>
Working Capital Appropriated For Projects	1,430,371	<b>1</b>	<b>\</b>
Undesignated Working Capital	1,478,255	企	企
Days Cash on Hand, Total Working Capital	631.40	<b>1</b>	<b>1</b>
Days Cash on Hand, Undesignated Working Capital	285.61	<b>☆</b>	<b>1</b>

The Water Fund is stable and its performance to date in FY2016 is ahead of plan. Reserve working capital is growing and cash flow is now fully covering the decline in value of property, plant and equipment (i.e., depreciation). Target planned working capital for the Water Fund at the end of FY2017, per the Water Fund Fiscal Plan, is \$2,030,904; thus, the Water Fund is ahead of plan but the resumption of capital improvements with the onset of spring will reduce designated working capital.

#### City and Borough of Sitka

#### **Water Utility**

#### Income Statement

#### For The Twelve-Month Period Ending June 30, 2017 (Unaudited)

Revenue:  Water Sales Jobbing Other Operating Revenue  Total Revenue:  Cost of Sales:  Distribution Treatment Jobbing Depreciation	590,670 3,704 3,005 597,379 71,030 65,034 - 227,115	2016 551,589 8,484 9,621 569,694 79,554 52,441 - 215,464	540,238 2,998 1,143 544,379 95,272 67,110	2017 - - -	1,682,497 15,186 13,769 1,711,452	1,657,730 11,521 12,619 1,681,870	24,767 3,665 1,150 29,582	1,609,725 12,150 7,223 1,629,098	72,772 3,036 6,546 82,354
Water Sales Jobbing Other Operating Revenue  Total Revenue:  Cost of Sales:  Distribution Treatment Jobbing	3,704 3,005 597,379 71,030 65,034 - 227,115	8,484 9,621 569,694 79,554 52,441	2,998 1,143 544,379 95,272 67,110	-	15,186 13,769	11,521 12,619	3,665 1,150	12,150 7,223	3,036 6,546
Other Operating Revenue  Total Revenue:  Cost of Sales:  Distribution Treatment Jobbing	3,005 597,379 71,030 65,034 - 227,115	9,621 569,694 79,554 52,441	1,143 - 544,379 - 95,272 67,110	<u>.</u>	13,769	12,619	1,150	7,223	6,546
Other Operating Revenue  Total Revenue:  Cost of Sales:  Distribution Treatment Jobbing	71,030 65,034 - 227,115	79,554 52,441	1,143 - 544,379 - 95,272 67,110	-					
Cost of Sales:  Distribution Treatment Jobbing	71,030 65,034 - 227,115	79,554 52,441 -	95,272 67,110		1,711,452	1,681,870	29,582	1,629,098	82,354
Cost of Sales:  Distribution Treatment Jobbing	71,030 65,034 - 227,115	79,554 52,441 -	95,272 67,110	-	1,711,452	1,681,870	29,582	1,629,098	82,354
Distribution Treatment Jobbing	65,034	52,441	67,110						
Treatment Jobbing	65,034	52,441	67,110	100					
Jobbing	- 227,115	-		-	245,856	272,919	27,063	511,271	265,415
		215,464		8	184,585	213,843	29,257	178,563	(6,022)
Depreciation		215,464		*	-	-	- (20.744)	-	*
	225		221,290		663,869	635,155	(28,714)	663,869	-
Total Cost of Sales:	363,179	347,459	383,672		1,094,310	1,121,916	27,607	1,353,703	259,393
Gross Margin:	234,200	222,235	160,707	÷	617,142	559,954	57,188	275,394	341,747
	39.20%	39.01%	29.52%		36.06%	33.29%	2.77%	16.90%	19.15%
Selling and Administrative Expenses	134,152	150,319	143,560		428,031	411,565	(16,466)	557,523	129,492
Earnings Before Interest (EBI):	100,048	71,916	17,146	_	189,110	148,388	40,722	(282,129)	471,239
Earnings before interest (Ebi).	16.75%	12.62%	3.15%		11.05%	8.82%	2.23%	-17.32%	28.37%
Non-operating Revenue and Expense:	20.7075	1.000							
Non-operating revenue:	-	24,193	13,616	-	37,809	17,806	20,003	1,425	36,384
Grant Revenue	-	234,478	329,473	-	563,951	552,498	11,453	453,000	110,951
Interest Expense:	(21,335)	(21,335)	(221,335)		(264,005)	(50,571)	(213,434)	(264,005)	
Total Non-operating Revenue & Expense:	(21,335)	237,336	121,754	<u> </u>	337,755	519,734	(181,979)	190,420	147,335
									=
Net Income:	78,713	309,252	138,900		526,865	668,122	(141,257)	(91,709)	618,574
	13.18%	54.28%	25.52%		30.78%	39.72%	-477.51%	-5.63%	36.41%
Earnings Before Interest and Depreciation (EBIDA):	327,163	287,380	238,436	-	852,979	783,543	69,436	381,740	471,239
	54.77%	50.44%	43.80%		49.84%	46.59%	3.25%	23.43%	26.41%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	305,828	524,716	360,190		1,190,734	1,303,277	(112,543)	572,160	618,574
Debt Principal	98,250	98,250	98,250		294,750	255,348	(39,402)	294,750	
Debt Principal Coverage Surplus/Deficit	207,578	426,466	261,940	-	895,984	1,047,929	(151,945)	277,410	618,574
Debt Principal Coverage Percentage	311%	534%	367%		403.98%	510.39%	-106.41%	194.12%	209.86%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	207,578	426,466	261,940		895,984	1,047,929	(151,945)	277,410	618,574
Depreciation	227,115	215,464	221,290		663,869	635,155	(28,714)	663,869	
Cash Accumulated For/(Taken From) Asset Replacement	(19,537)	211,002	40,650		232,115	412,774	(180,659)	(386,459)	618,574

Working Capital						
Cash Flow:						
Net Income Plus Depreciation Le	ace Principal	207,578	426,466	261,940		895,984
CapEx, Accruals, and other Balar	Marie	6,312	(26,125)	553,991		534,178
Increase in (Decrease in) Workir		213,890	400,341	815,931		1,430,162
Plus Beginning Total Working Ca	pital	1,837,844	2,051,734	2,452,075		1,837,844
equals Ending Total Working Ca	pital:	2,051,734	2,452,075	3,268,006		3,268,006
Working Capital Detail:						
Repair Reserve	(1% of PPE):	359,381	359,381	359,381		359,381
Working Capital	Designated for CapEx	987,399	885,338	1,430,371		1,430,371
Undesignated W	Vorking Capital	704,954	1,207,356	1,478,255		1,478,255
Fotal Working Capital:		2,051,734	2,452,075	3,268,006		3,268,006
Days On Hand Annual Cash Out	lays in Total Working Capital:	480.30	556.74	476.73		631.40
Days On Hand Annual Cash Out	lays in Total Working Capital					
Less Repair Reserve:		396.17	475.14	424.30		561.97
Days On Hand Annual Cash Out	lays in Undesignated Working Capital	165.03	274.13	215.64		285.61
Working Capital Calculation:	Current Assets	2,581,642	2,969,291	3,700,038	-	2,969,291
	Current Liabilities	(136,909)	(124,217)	(39,033)	-	(124,217)
	CPLTD	(392,999)	(392,999)	(392,999)		(392,999)
	Total Working Capital	2,051,734	2,452,075	3,268,006		2,452,075

618,574

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277,410

534,178 811,588

1,837,844

2,649,432

1,047,929

1,316,518

268,589

902,376

2,218,894

(151,945)

265,589

113,644

935,468

1,049,112

			2017		ř.	Unbilled			bisher.			Υ	TD Working
Unspent Capital Project Working Capital Appropriations	В	eginning 7/1	Appropriations	Cash		A/R	A/R	Expenses		A/P			<u>Capital</u>
90651 - O'Cain Street Main Replacement	\$	154,670.00	\$ -	\$ 151,202.54	\$	-	\$	\$ 3,467.46	\$		-	\$	151,202.54
80238 - Japonski Island Water Design	\$	70,000.00	\$ -	\$ 70,000.00	\$	-	\$	\$ 4 The second	\$		-	\$	70,000.00
90652 - UV Disinfection Facility	\$	281,932.30	\$ -	\$ 228,251.49	\$		\$	\$ 180,444.23	\$		-	\$	228,251.49
90673 - HPR Water Improvements	\$	34,796.44	\$	\$ 31,185.63	\$	-	\$ -	\$ 3,610.81	\$		-	\$	31,185.63
90675 - SMCR Water Improvements - Roundabout to Bridge	\$	150,000.00	\$ -	\$ 150,000.00	\$	4	\$ -	\$ -	\$		-	\$	150,000.00
90744 - Jeff Davis Street Water Main Replacement	\$	(106,963.35)	\$ ā. <u>2</u> .	\$ 510,021.68	\$	-	\$ -	\$	\$		*	\$	510,021.68
90754 - DeArmond Water Main	\$	50,000.00	\$ -	\$ 50,000.00	\$	-	\$	\$	\$		-	\$	50,000.00
90766 - Baranoff Street W/WW Replacement	\$	(18,153.89)	\$ 	\$ 2,227.58	\$	- 1	\$ -	\$ -	\$		-	\$	2,227.58
90790 - DeGroff Street Utilities and Street Improvements	\$	50,000.00	\$ -	\$ 50,000.00	\$		\$ -	\$ -	\$		-	\$	50,000.00
90796 - Brady Street Water/Wastewater (HPR to Gavan)	\$	10,000.00	\$ 8	\$ 10,000.00	\$	2 3 3 4 5	\$	\$	\$		-	\$	10,000.00
90797 - Convert Whitcombe Heights Water Tank PRV to RC	\$	11,000.00	\$ 	\$ 11,000.00	\$	-	\$ -	\$ -	\$		- 133	\$	11,000.00
90801 - Sitka FY17 Paving	\$	-	\$ 25,000.00	\$ 25,000.00	\$	-	\$ -	\$ -	\$		-	\$	25,000.00
90803 - Marine Street Utilities & Street Improvements	\$	100,000.00	\$ -	\$ 100,000.00	\$		\$ -	\$	\$			\$	100,000.00
90819 - South Lake / West Degroff Improvements	\$	-	\$ 50,000.00	\$ 50,000.00	\$		\$ -	\$	\$		-	\$	50,000.00
Unidentified Balancing Amount	\$		\$ 	\$ (7,518.84)	\$	•	\$ -	\$ -	\$		-	\$	(7,518.84)
	\$	787,281.50	\$ 75,000.00	\$ 1,431,370.08	\$		\$ •	\$ 187,522.50	\$		-	\$	1,431,370.08
Total:	\$	787,281.50	\$ 75,000.00	\$ 1,431,370.08	\$		\$ -	\$ 187,522.50	\$		-	\$	1,431,370.08



			Annual	MTD	YTD	Budget Less	% of	Prior Year
Account	Account Description		Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	Total Actual
Fund Catego	ory <b>Proprietary Funds</b>							
Fund Typ	pe Enterprise Funds							
Fund	210 - Water Fund							
EXI	PENSE							
	Division 600 - Operations							
5120	Department 635 - Jobbing E: Health Insurance	xpenses						
5120.005	Health Insurance		.00	.00	.00	.00	+++	(9.94)
		5120 - Health Insurance Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$9.94)
		Department 635 - Jobbing Expenses Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$9.94)
	Department 680 - Transfer t	o Other Funds						
<b>7200</b> 7200,000	Interfund Transfers Out Interfund Transfers Out		.00	.00	.00	.00	+++	2,443,774.48
7200.000	Intervals transfers out	7200 - Interfund Transfers Out Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,443,774.48
	Denar	tment 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,443,774.48
	<i>Б</i> ера,	Division 600 - Operations Totals	\$1,663,144.16	\$135,422.20	\$858,472.35	\$804,671.81	52%	\$3,719,130.38
	Division 640 - Depreciation/A	mortization						
6202	Depreciation-Plants							
6202.000	Depreciation-Plants	_	.00	70,947.00	638,523.00	(638,523.00)	+++	836,545.00
		6202 - Depreciation-Plants Totals	\$0.00	\$70,947.00	\$638,523.00	(\$638,523.00)	+++	\$836,545.00
6205	Depreciation-Buildings							
6205.000	Depreciation-Buildings	_	.00	2,510.13	22,591.17	(22,591.17)	+++	68,242.46
		6205 - Depreciation-Buildings Totals	\$0.00	\$2,510.13	\$22,591.17	(\$22,591.17)	+++	\$68,242.46
6206	Depreciation-Machinery				2 754 72	(2.754.72)		3,673.10
6206.000	Depreciation-Machinery		.00	306.08	2,754.72 \$2,754.72	(2,754.72) (\$2,754.72)	+++	\$3,673.10
		6206 - Depreciation-Machinery Totals	\$0.00 \$0.00	\$306.08 \$73,763.21	\$63,868.89	(\$2,754.72)	+++	\$908,460.56
	Divis	ion 640 - Depreciation/Amortization Totals	\$0.00	\$73,763.21	\$003,000.03	(\$003,000.03)		\$300,100.30
	Division 650 - Debt Payments							
5295	Interest Expense		85,340.00	(916.40)	42,044.97	43,295.03	49	93,490.83
5295.000	Interest Expense	5295 - Interest Expense Totals	\$85,340.00	(\$916.40)	\$42,044.97	\$43,295.03	49%	\$93,490.83
7204	Nicto Deinsing! Daymonts	3233 - Interest Expense Totals	203,510.00	(4510.10)	<b>4</b> 12,0 1 1137	4 .0,=50.05		,,
7301 000	Note Principal Payments		393,134.00	46,668.23	178,326.63	214,807.37	45	.00
7301.000	Note Principal Payments	7301 - Note Principal Payments Totals	\$393,134.00	\$46,668.23	\$178,326.63	\$214,807.37	45%	\$0.00
		•	\$478,474.00	\$45,751.83	\$220,371.60	\$258,102.40	46%	\$93,490.83
		Division 650 - Debt Payments Totals	7 0, 1100	4 4 3.00	,,-	, ,		



Account	Account Description		Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Catego								
Fund Typ	•							
Fund	210 - Water Fund							
	PENSE							
	Division 680 - Transfers Between Funds							
7200	Interfund Transfers Out							
7200.000	Interfund Transfers Out		75,000.00	.00	75,000.00	.00	100	.00
, 200.000		O - Interfund Transfers Out Totals	\$75,000.00	\$0.00	\$75,000.00	\$0.00	100%	\$0.00
	Division 680	- Transfers Between Funds Totals	\$75,000.00	\$0.00	\$75,000.00	\$0.00	100%	\$0.00
	51751611 GGG	EXPENSE TOTALS	\$2,216,618.16	\$254,937.24	\$1,817,712.84	\$398,905.32	82%	\$4,721,081.77
		Fund 210 - Water Fund Totals						
		REVENUE TOTALS	3,590,030.00	188,039.96	1,749,260.99	1,840,769.01	49%	3,770,192.55
		EXPENSE TOTALS _	2,216,618.16	254,937.24	1,817,712.84	398,905.32	82%	4,721,081.77
	Fund	210 - Water Fund Net Gain (Loss)	\$1,373,411.84	(\$66,897.28)	(\$68,451.85)	(\$1,441,863.69)	(5%)	(\$950,889.22)
	F	und Type Enterprise Funds Totals						2 770 402 55
		REVENUE TOTALS	3,590,030.00	188,039.96	1,749,260.99	1,840,769.01	49%	3,770,192.55
		EXPENSE TOTALS _	2,216,618.16	254,937.24	1,817,712.84	398,905.32	82%	4,721,081.77
	Fund Type	Enterprise Funds Net Gain (Loss)	\$1,373,411.84	(\$66,897.28)	(\$68,451.85)	(\$1,441,863.69)	(5%)	(\$950,889.22)
	Fund (	Category Proprietary Funds Totals					4004	2 770 402 55
		REVENUE TOTALS	3,590,030.00	188,039.96	1,749,260.99	1,840,769.01	49%	3,770,192.55
		EXPENSE TOTALS _	2,216,618.16	254,937.24	1,817,712.84	398,905.32	82%	4,721,081.77
	Fund Category	Proprietary Funds Net Gain (Loss)	\$1,373,411.84	(\$66,897.28)	(\$68,451.85)	(\$1,441,863.69)	(5%)	(\$950,889.22)
		Grand Totals					4051	2 770 402 55
		REVENUE TOTALS	3,590,030.00	188,039.96	1,749,260.99	1,840,769.01	49%	3,770,192.55
		EXPENSE TOTALS _	2,216,618.16	254,937.24	1,817,712.84	398,905.32	82%	4,721,081.77
		Grand Total Net Gain (Loss)	\$1,373,411.84	(\$66,897.28)	(\$68,451.85)	(\$1,441,863.69)	(5%)	(\$950,889.22)



			Annual	MTD	YTD	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Account	Account Description		Budget Amount	Actual Amount	Actual Amount	110 Actual	Dauget	TotalTictadi
Fund Categor	ry Proprietary Funds							
Fund Type	e Enterprise Funds							
Fund	210 - Water Fund							
REV <sup>1</sup>	'ENUE							
D	Division 300 - Revenue							
	Department 310 - State Re	venue						
3101	Loan Proceeds			00	.00	604,000.00	0	.00
3101.005	Grant Revenue		604,000.00	.00	.00	.00	+++	16,406.07
3101.017	PERS Relief		.00	.00		812,000.00	0	.00
3101.020	Loan Proceeds	<del>-</del>	812,000.00	.00	.00 \$0.00	\$1,416,000.00	0%	\$16,406.07
		3101 - Loan Proceeds Totals _	\$1,416,000.00	\$0.00	\$0.00	\$1,416,000.00	0%	\$16,406.07
		Department 310 - State Revenue Totals	\$1,416,000.00	\$0.00	\$0.00	\$1,410,000.00	070	410, 100.07
	Department 315 - Federal (	Revenue						
3151	Grant Revenue				00	.00	+++	3,094.02
3151.003	Grant Revenue		.00	.00	.00	\$0.00	+++	\$3,094.02
		3151 - Grant Revenue Totals	\$0.00	\$0.00	\$0.00 \$0.00	\$0.00	+++	\$3,094.02
		Department 315 - Federal Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	7.7.1	45,05 1.02
	Department 340 - Operatin	ng Revenue						
3411	Water-Residential				4 407 600 70	204 277 20	78	1,466,780.65
3411.000	Water-Residential	_	1,412,000.00	123,220.06	1,107,622.70	304,377.30 \$304,377.30	78%	\$1,466,780.65
		3411 - Water-Residential Totals	\$1,412,000.00	\$123,220.06	\$1,107,622.70	\$304,377.30	7070	\$1,700,700.03
3412	Water-Commercial				Ecc 720.00	152.460.01	79	729,083.24
3412.000	Water-Commercial	<u>-</u>	719,200.00	57,400.95	566,739.09	152,460.91	79%	\$729,083.24
		3412 - Water-Commercial Totals	\$719,200.00	\$57,400.95	\$566,739.09	\$152,460.91	7970	\$725,005.21
3413	Water-Harbor				0.475.40	C 0C4 00	54	10,505.21
3413.000	Water-Harbor	<u>-</u>	15,100.00	826.35	8,135.12	6,964.88	54%	\$10,505.21
		3413 - Water-Harbor Totals	\$15,100.00	\$826.35	\$8,135.12	\$6,964.88	3470	\$10,505.21
3491	Jobbing-Labor				44 722 20	(033.30)	107	15,677.97
3491.000	Jobbing-Labor	-	13,800.00	1,152.67	14,732.20	(932.20)	107%	\$15,677.97
		3491 - Jobbing-Labor Totals	\$13,800.00	\$1,152.67	\$14,732.20	(\$932.20)	107 78	\$13,077.37
3492	Jobbing-Materials/Parts				452.50	746.40	38	1,151.26
3492.000	Jobbing-Materials/Parts	_	1,200.00	.00	453.60	746.40	38%	\$1,151.26
		3492 - Jobbing-Materials/Parts Totals	\$1,200.00	\$0.00	\$453.60	\$746.40	30%	\$1,151,20
3493	Jobbing-Equipment					4 300 60	•	1,788.33
3493.000	Jobbing-Equipment		1,200.00	.00	.00	1,200.00	0 0%	\$1,788.33
		3493 - Jobbing-Equipment Totals	\$1,200.00	\$0.00	\$0.00	\$1,200.00		
		5456 seasing adarbinant remain	\$2,162,500.00	\$182,600.03	\$1,697,682.71	\$464,817.29	79%	\$2,224,986.66



ccount	Account Description		Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
nd Categor								
	Enterprise Funds							
	210 - Water Fund							
	ENUE							
	rivision 300 - Revenue							
J	Department 350 - Non-Opera	ting Revenue						
501	Connection Fees					// OOF OO	400	12 514 75
501.001	Connection Fees	_	7,300.00	.00	13,695.00	(6,395.00)	188 188%	12,514.75 \$12,514.75
		3501 - Connection Fees Totals	\$7,300.00	\$0.00	\$13,695.00	(\$6,395.00)	188%	\$12,514.75
	Departr	ment 350 - Non-Operating Revenue Totals	\$7,300.00	\$0.00	\$13,695.00	(\$6,395.00)	100%	\$12,514.75
	Department 360 - Uses of Pro	pp & Investment						
610	Interest Income		4 000 55	F 420 03	27 800 20	(35 000 30)	1,990	36,193.09
610.000	Interest Income		1,900.00	5,439.93	37,809.30	(35,909.30)	1,990%	\$36,193.09
		3610 - Interest Income Totals	\$1,900.00	\$5,439.93	\$37,809.30	(かつつ、さいさいつい)	1,55070	400,130.03
612	Change in FMV - Investmnt		00	.00	.00	.00	+++	79,058.00
612.000	Change in FMV - Investmnt		.00	\$0.00	\$0.00	\$0.00	+++	\$79,058.00
		3612 - Change in FMV - Investmnt Totals	\$0.00 \$1,900.00	\$5,439.93	\$37,809.30	(\$35,909.30)	1,990%	\$115,251.09
	•	nt 360 - Uses of Prop & Investment Totals	\$1,500.00	φυ,-τυσ.συ	#37,005.50	(455)505150)	2,222	,,
	Department 380 - Miscellane	eous						
807	Miscellaneous		.00	.00	(305.92)	305.92	+++	733.17
807.000	Miscellaneous	3807 - Miscellaneous Totals	\$0.00	\$0.00	(\$305.92)	\$305.92	+++	\$733.17
		3807 - Miscellaneous Totals	\$0.00	ψ0.00	(4505.52)	4000.0-		•
3820	Bad Debt Collected		2,330.00	.00	379.90	1,950.10	16	3,351.57
820.000	Bad Debt Collected	3820 - Bad Debt Collected Totals	\$2,330.00	\$0.00	\$379.90	\$1,950.10	16%	\$3,351.57
		•	\$2,330.00	\$0.00	\$73.98	\$2,256.02	3%	\$4,084.74
		Department 380 - Miscellaneous Totals	<i>\$2,000.00</i>	45.00	4			
	Department 390 - Cash Basis	s Receipts						
3950	Transfer in from fund 540		.00	.00	.00	.00	+++	1,389,257.22
3950.000	Interfund Transfers In Transfer in from fund 540		.00	.00	.00	.00	+++	4,598.00
3950.540	Hanster in from fund 540	3950 - Transfer in from fund 540 Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,393,855.22
	_	pepartment 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,393,855.22
	U	Division 300 - Revenue Totals	\$3,590,030.00	\$188,039.96	\$1,749,260.99	\$1,840,769.01	49%	\$3,770,192.55
		REVENUE TOTALS	\$3,590,030.00	\$188,039.96	\$1,749,260.99	\$1,840,769.01	49%	\$3,770,192.55
		REVENUE TOTALS	4-11	,	,			
	PENSE							
	Division 600 - Operations							
5110	Department 601 - Administr Temp Wages	ation						
	Regular Salaries/Wages		1,500.00	.00	.00	1,500.00	0	.00
5110.001	Regulat Salaties/ wages		_,,_					



			Annual	MTD	YTD	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
ccount	Account Description		Budget Amount	Actual Amount	Actual Amount	TTD Accuai	Dudget	TOLOT ACCOUNT
und Catego	y Proprietary Funds							
Fund Type	Enterprise Funds							
Fund	210 - Water Fund							
EXP	ENSE							
C	ivision 600 - Operations							
	Department 601 - Administrat	ion	22 000 00	.00	.00	23,000.00	0	.00
110.004	Overtime		23,000.00 19,000.00	.00	.00	19,000.00	0	.00
110.010	Temp Wages	E410 Toma Wagas Totals	\$43,500.00	\$0.00	\$0.00	\$43,500.00	0%	\$0.00
		5110 - Temp Wages Totals	\$75,500.00	ψ0.00	40.00	<b>,</b> ,		
120	Workmen's Compensation		10,174.00	.00	.00	10,174.00	0	(2,442.61)
120.001	Annual Leave		3,198.27	.00	.00	3,198.27	0	.00
120.002	SBS		756.52	.00	.00	756.52	0	.00
120.003	Medicare PERS		5,060.00	.00.	.00	5,060.00	0	44,621.00
120.004	Workmen's Compensation		1,881.60	.00	.00	1,881.60	0	.00
120.007	Workmen's Compensation	5120 - Workmen's Compensation Totals	\$21,070.39	\$0.00	\$0.00	\$21,070.39	0%	\$42,178.39
201	Training and Travel							
201.000	Training and Travel		.00	.00	.00	.00	+++	779.50
201.000	Training and Travel	5201 - Training and Travel Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$779.50
202	Uniforms							2.0.53
202.000	Uniforms		.00	.00	.00	.00	+++	310.57
		5202 - Uniforms Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$310.57
203	Heating Fuel					2 402 50	FF	2,043.51
203.005	Heating Fuel	_	7,000.00	908.82	3,817.41	3,182.59	55 55%	\$2,043.51
		5203 - Heating Fuel Totals	\$7,000.00	\$908.82	\$3,817.41	\$3,182.59	3370	\$2,043.31
205	Insurance		45 450 00	4 544 47	1C 104 0E	27,345.95	36	16,699.86
5205.000	Insurance		42,450.00	1,511.17	15,104.05	\$27,345.95	36%	\$16,699.86
		5205 - Insurance Totals	\$42,450.00	\$1,511.17	\$15,104.05	\$47,J7JJJ	30 /0	410,055.00
5206	Supplies		1 600 00	ΔΛ.	239.22	1,360.78	15	1,362.00
206.000	Supplies	page accepted worth	1,600.00 \$1,600.00	.00. \$0.00	\$239.22	\$1,360.78	15%	\$1,362.00
		5206 - Supplies Totals	\$1,000.00	φυ.υυ	4233.22	42,5000		1-,
5208	Bldg Repair & Maint		19,500.00	1,606.33	7,527.01	11,972.99	39	15,259.71
208.000	Bldg Repair & Maint	FORCE Plan Pounts C. Marint Totals	\$19,500.00	\$1,606.33	\$7,527.01	\$11,972.99	39%	\$15,259.71
		5208 - Bldg Repair & Maint Totals	\$13,300.00	<b>#1,000.33</b>	47,527.101	4-2/5/ 2/5	== / <del>*</del>	, ,
5211	Data Processing Fees		27,520.00	2,293.33	20,639.97	6,880.03	75	30,384.00
5211.000	Data Processing Fees	5211 - Data Processing Fees Totals	\$27,520.00	\$2,293.33	\$20,639.97	\$6,880.03	75%	\$30,384.00
	Contracted / Procedured Con-	3211 - Data Flocessing Fees Totals	¥21,320.00	42,230,33	4,			•
5212	Contracted/Purchased Serv		100,000.00	652.11	7,969.03	92,030.97	8	2,867.44
5212.000	Contracted/Purchased Serv	5212 - Contracted/Purchased Serv Totals	\$100,000.00	\$652.11	\$7,969.03	\$92,030.97	8%	\$2,867.44
		3212 - CUITTACLEU/ FUICHASEU SELV TOMIS	Ψ100,000.00	4006111	7.,			



			Annual	MTD	YTD	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Account	Account Description	<del> </del>	Budget Amount	Actual Amount	Actual Amount	TTD Account	Dudder	Total Accoun
und Catego	y Proprietary Funds							
Fund Type	Enterprise Funds							
Fund	210 - Water Fund							
EXP	ENSE							
C	ivision 600 - Operations							
	Department 601 - Administratio	n						
5214	Interdepartment Services		440,124.00	65,776.20	344,383.12	95,740.88	78	467,827.96
5214.000	Interdepartment Services	Totala	\$440,124.00	\$65,776.20	\$344,383.12	\$95,740.88	78%	\$467,827.96
		5214 - Interdepartment Services Totals	\$440,124.00	\$03,770.20	\$377,303.12	4557, 10.00		****
5221	Transportation/Vehicles		.00	.00	.00	.00	+++	2,389.00
5221.000	Transportation/Vehicles	5221 - Transportation/Vehicles Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,389.00
		5221 - Transportation/ venicles Totals	<b>\$0.00</b>	40.00	40.50	4		
5222	Postage		7,000.00	.00	5,062.50	1,937.50	72	7,153.38
5222.000	Postage	5222 - Postage Totals	\$7,000.00	\$0.00	\$5,062.50	\$1,937.50	72%	\$7,153.38
		5222 - Postage Totals	\$7,000.00	40.00	40,000	4-7		
5224	Dues & Publications		1,600.00	.00	1,019.00	581.00	64	411.00
5224.000	Dues & Publications	5224 - Dues & Publications Totals	\$1,600.00	\$0.00	\$1,019.00	\$581.00	64%	\$411.00
		5224 - Dues & Publications Totals	\$1,000.00	40.00	4-,	•		
5226	Advertising		1,500.00	.00	32.20	1,467.80	2	3,094.64
5226.000	Advertising	5226 - Advertising Totals	\$1,500.00	\$0.00	\$32.20	\$1,467.80	2%	\$3,094.64
		5220 - Auvertising Towns	<b>\$2,500.00</b>	4	,			
5230	Bad Debts		.00	.00	6.60	(6.60)	+++	558.65
5230.000	Bad Debts	5230 - Bad Debts Totals	\$0.00	\$0.00	\$6.60	(\$6.60)	+++	\$558.65
	Condit Cond Eventors	3230 - Bud Bebis (00.15	40.00	•				
5231	Credit Card Expense		30,000.00	3,170.01	22,211.23	7,788.77	74	25,857.82
5231.000	Credit Card Expense	5231 - Credit Card Expense Totals	\$30,000.00	\$3,170.01	\$22,211.23	\$7,788.77	74%	\$25,857.82
5290	Other Expenses	Dane areas assessment to the	••					
	Other Expenses Other Expenses		500.00	.00.	20.00	480.00	4	155,630.59
5290.000	Outer Expenses	5290 - Other Expenses Totals	\$500.00	\$0.00	\$20.00	\$480.00	4%	\$155,630.59
		Department 601 - Administration Totals	\$743,364.39	\$75,917.97	\$428,031.34	\$315,333.05	58%	\$774,808.02
		-						
5440	Department 605 - Distribution Overtime							
5110	Regular Salaries/Wages		205,158.39	10,306.21	72,551.77	132,606.62	35	103,424.22
5110.001			.00	1,212.34	6,972.80	(6,972.80)	+++	8,775.67
5110.002	Holidays Sick Leave		.00	1,880.03	6,689.51	(6,689.51)	+++	17,313.25
5110.003	Overtime		.00	2,168.49	6,811.38	(6,811.38)	+++	6,604.98
5110.004	Overtime	5110 - Overtime Totals	\$205,158.39	\$15,567.07	\$93,025.46	\$112,132.93	45%	\$136,118.12



	A A December		Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
ccount	Account Description		Dodge Fulloune	Tigedai Filino de la				
und Category	Proprietary Funds							
• • •	Enterprise Funds							
	210 - Water Fund							
EXPE								
	vision 600 - Operations							
	Department 605 - Distribution							
	Workmen's Compensation Annual Leave		.00	1,790.60	15,265.36	(15,265.36)	+++	22,731.93
20.001			12,576.12	1,068.62	6,680.86	5,895.26	53	9,785.61
120.002	SBS		2,974.78	252.78	1,580.36	1,394.42	53	2,314.73
120.003	Medicare PERS		45,134.94	3,589.12	22,787.32	22,347.62	50	42,616.20
20.004	Health Insurance		67,301.76	4,007.56	35,339.02	31,962.74	53	44,252.04
20.005	Life Insurance		42.48	2.39	21.25	21.23	50	29.94
120.006	Workmen's Compensation		9,191.12	742.84	4,696.58	4,494.54	51	5,837.14
20.007	Workmen's Compensation	5120 - Workmen's Compensation Totals	\$137,221.20	\$11,453.91	\$86,370.75	\$50,850.45	63%	\$127,567.59
201	Training and Travel		, .					
201.000	Training and Travel		4,500.00	.00	1,767.41	2,732.59	39	3,776.60
		5201 - Training and Travel Totals	\$4,500.00	\$0.00	\$1,767.41	\$2,732.59	39%	\$3,776.60
202	Uniforms							
02.000	Uniforms	_	600.00	.00	148.62	451.38	25	141.63
		5202 - Uniforms Totals	\$600.00	\$0.00	\$148.62	\$451.38	25%	\$141.63
203	Electric			F FF0 26	22.070.26	4,120.64	85	30,094.03
203.001	Electric		27,000.00	5,559.36 \$5,559.36	22,879.36 \$22,879.36	\$4,120.64	85%	\$30,094.03
		5203 - Electric Totals	\$27,000.00	\$5,558.50	\$22,079.30	<b>\$</b> 7,120.07	0370	450,05 1105
204	Cell Phone Stipend		4 000 00	75.00	675.00	325.00	68	900.00
204.001	Cell Phone Stipend	man a south phone out and Tabela	1,000.00	\$75.00	\$675.00	\$325.00	68%	\$900.00
		5204 - Cell Phone Stipend Totals	\$1,000.00	\$75.00	<b>\$075.00</b>	4323.00	33.13	422
206	Supplies		36,865.70	160.35	2,644.71	34,220.99	7	25,249.53
206.000	Supplies	<b>5206 - Supplies</b> Totals	\$36,865.70	\$160.35	\$2,644.71	\$34,220.99	7%	\$25,249.53
	Danaina O Maintenana	3200 - Supplies Totals	φυσ,σσυ./σ	¥100.33	φ2,0, 1	7- /		
207	Repairs & Maintenance		7,000.00	1,426.43	3,052.42	3,947.58	44	1,101.48
207.000	Repairs & Maintenance	5207 - Repairs & Maintenance Totals	\$7,000.00	\$1,426.43	\$3,052.42	\$3,947.58	44%	\$1,101.48
24.2	Contracted (Deschared Con-	5207 - Repairs & Plantenance Totals	¥7,000.00	41,.20.10	45/44-1.12			•
212	Contracted/Purchased Serv		25,000.00	.00	3,529.10	21,470.90	14	37,494.48
212.000	Contracted/Purchased Serv	5212 - Contracted/Purchased Serv Totals	\$25,000.00	\$0.00	\$3,529.10	\$21,470.90	14%	\$37,494.48
	Transportation/Vehicles	JAIA - CONTINUESCA I MICHOSCA GOLV TOMO	+=0/000.00	4		• •		
<b>5221</b> 5221.000	Transportation/Vehicles		30,000.00	2,066.66	21,619.19	8,380.81	72	43,195.26
<b>JZZI.UUU</b>	riansportation/venicles	5221 - Transportation/Vehicles Totals	\$30,000.00	\$2,066.66	\$21,619.19	\$8,380.81	72%	\$43,195.26



			Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
ccount	Account Description		Budget Amount	Actual Amount	7.10.001 7.1110.112			
und Catego	y Proprietary Funds							
Fund Type	Enterprise Funds							
Fund	210 - Water Fund							
EXP	ENSE							
0	oivision 600 - Operations							
	Department 605 - Distribution							
5223	Tools & Small Equipment		3,850.00	.00	.00	3,850.00	0	7,393.44
223.000	Tools & Small Equipment		\$3,850.00	\$0.00	\$0.00	\$3,850.00	0%	\$7,393.44
		5223 - Tools & Small Equipment Totals	\$3,030.00	40.00	4	C. # 100 P. 100		
5227	Rent-Equipment		3,000.00	.00	906.03	2,093.97	30	.00
5227.002	Rent-Equipment	5227 - Rent-Equipment Totals	\$3,000.00	\$0.00	\$906.03	\$2,093.97	30%	\$0.00
		5227 - Rent-Equipment Totals	ψ3,000.00		<b>■</b> ####################################			
5290	Unanticipated Repairs		500.00	.00	283.06	216.94	57	(155,038.42)
290.000	Other Expenses		200,000.00	.00	8,954.79	191,045.21	4	.00
5290.100	Unanticipated Repairs	5290 - Unanticipated Repairs Totals	\$200,500.00	\$0.00	\$9,237.85	\$191,262.15	5%	(\$155,038.42)
			\$681,695.29	\$36,308.78	\$245,855.90	\$435,839.39	36%	\$257,993.74
		Department 605 - Distribution Totals	1.7.7.7.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.					
	Department 610 - Treatment							
5110	Overtime  Decular Salarios/Mages		4,836.00	8,978.45	50,001.59	(45,165.59)	1,034	58,432.78
5110.001	Regular Salaries/Wages		.00	152.05	2,226.81	(2,226.81)	+++	4,531.19
5110.004	Overtime	5110 - Overtime Totals	\$4,836.00	\$9,130.50	\$52,228.40	(\$47,392.40)	1,080%	\$62,963.97
-420	Workmen's Compensation							control that go that go
<b>5120</b>	SBS		296.51	559.71	3,200.34	(2,903.83)	1,079	3,866.76
5120.002	Medicare		70.14	132.38	756.96	(686.82)	1,079	914.62
5120.003	PERS		1,064.13	2,008.71	11,485.59	(10,421.46)	1,079	17,497.57
5120.004	Health Insurance		.00	1,620.46	15,313.16	(15,313.16)	+++	17,549.66
5120.005 5120.006	Life Insurance		.00	1.15	10.61	(10.61)	+++	13.28
5120.000	Workmen's Compensation		216.70	409.05	2,337.78	(2,121.08)	1,079	2,387.79
3120.00/	Workingto Compensation	5120 - Workmen's Compensation Totals	\$1,647.48	\$4,731.46	\$33,104.44	(\$31,456.96)	2,009%	\$42,229.68
5201	Training and Travel							4 252 22
5201.000	Training and Travel		6,000.00	.00	1,477.80	4,522.20	25	4,353.23
3201.000	Training and Trave.	5201 - Training and Travel Totals	\$6,000.00	\$0.00	\$1,477.80	\$4,522.20	25%	\$4,353.23
5202	Uniforms			Stocker		400.00	0	354.24
5202.000	Uniforms		400.00	.00	.00	400.00	0	\$354.24
		5202 - Uniforms Totals	\$400.00	\$0.00	\$0.00	\$400.00	U%0	P334.24
5203	Electric			04.0000.000.000.000.000.000.000.000.000		F0 000 14	20	10,199.44
5203.001	Electric		84,000.00	8,042.68	33,110.86	50,889.14	39 39%	\$10,199.44
		5203 - Electric Totals	\$84,000.00	\$8,042.68	\$33,110.86	\$50,889.14	39%	\$10,159.44



			Annual	MTD	YTD	Budget Less	% of	Prior Year
Account	Account Description		Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	Total Actual
Fund Catego	ory <b>Proprietary Funds</b>							
Fund Typ	• •							
,,	210 - Water Fund							
	PENSE							
	Division 600 - Operations							
	Department 610 - Treatment							
5204	Telephone				00	7,000.00	0	7,419.84
5204.000	Telephone		7,000.00	.00	.00 \$0.00	\$7,000.00	0%	\$7,419.84
		5204 - Telephone Totals	\$7,000.00	\$0.00	\$0.00	\$7,000.00	070	47,113.01
5206	Supplies		72,000.00	1,235.46	50,855.15	21,144.85	71	86,359.62
5206.000	Supplies	5206 - Supplies Totals	\$72,000.00	\$1,235.46	\$50,855.15	\$21,144.85	71%	\$86,359.62
	Daniel C Mainhanna	3200 - Supplies Totals	\$72,000.00	ψ1,233.10	450,050.15	4/		, ,
<b>5207</b> 5207.000	Repairs & Maintenance Repairs & Maintenance		10,000.00	.00	1,559.95	8,440.05	16	1,084.30
5207.000	Repairs & Maintenance	5207 - Repairs & Maintenance Totals	\$10,000.00	\$0.00	\$1,559.95	\$8,440.05	16%	\$1,084.30
5212	Contracted/Purchased Serv		•					
5212.000	Contracted/Purchased Serv		31,501.00	55.35	9,106.91	22,394.09	29	23,598.84
3212.000	Contracted/Taranases Serv	5212 - Contracted/Purchased Serv Totals	\$31,501.00	\$55.35	\$9,106.91	\$22,394.09	29%	\$23,598.84
5221	Transportation/Vehicles							
5221.000	Transportation/Vehicles		1,200.00	.00	.00	1,200.00	0	.00
		5221 - Transportation/Vehicles Totals	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$0.00
5222	Postage							5.00
5222.000	Postage	_	.00	.00.	25.40	(25.40)	+++	5.09 \$5.09
		5222 - Postage Totals	\$0.00	\$0.00	\$25.40	(\$25.40)	+++	\$5.03
5223	Tools & Small Equipment		40.000.00	00	2 116 20	14,883.80	17	2,254.65
5223.000	Tools & Small Equipment		18,000.00	.00	3,116.20 \$3,116.20	\$14,883.80	17%	\$2,254.65
	•	5223 - Tools & Small Equipment Totals	\$18,000.00	\$0.00	\$3,110.20	\$14,000.00	1, 70	42,20
5226	Advertising		.00	.00	.00	.00	+++	223.65
5226.000	Advertising	<b>5226 - Advertising</b> Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$223.65
F200	Other Evenence	5220 - Auverusing rolds	40.00	45.00	40.00	4		•
<b>5290</b>	Other Expenses		1,500.00	.00	.00	1,500.00	0	1,517.53
5290.000	Other Expenses	5290 - Other Expenses Totals	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$1,517.53
		Department 610 - Treatment Totals	\$238,084.48	\$23,195.45	\$184,585.11	\$53,499.37	78%	\$242,564.08
		Department oto- rreatment rotals	4	• •				



			Annual	MTD	YTD Actual Amount	Budget Less  YTD Actual	% of Budget	Prior Year Total Actual
count	Account Description		Budget Amount	Actual Amount	Actual Amount	TTD Actobi	Dudqee	
nd Categoi	y Proprietary Funds			-				
Fund Type	Capital Projects Funds							
Fund	720 - Capital Projects-Water							
REV	ENUE							
C	oivision 300 - Revenue							
	Department 310 - State Reve	enue						
101	Loan Proceeds		.00	(203,928.01)	563,950.81	(563,950.81)	+++	876,998.88
101.005	Grant Revenue		1,602,100.00	58,596.97	58,968.31	1,543,131.69	4	.00
101.020	Loan Proceeds	3101 - Loan Proceeds Totals	\$1,602,100.00	(\$145,331.04)	\$622,919.12	\$979,180.88	39%	\$876,998.88
			\$1,602,100.00	(\$145,331.04)	\$622,919.12	\$979,180.88	39%	\$876,998.88
		Department 310 - State Revenue Totals	¥=,00=,200.03	,,,,,				
	Department 315 - Federal Re	evenue						
151	Loan proceeds		.00	.00	.00	.00	+++	957,910.11
151.003	Grant Revenue		.00	213,820.35	215,676.60	(215,676.60)	+++	.00.
151.020	Loan proceeds	3151 - Loan proceeds Totals	\$0.00	\$213,820.35	\$215,676.60	(\$215,676.60)	+++	\$957,910.11
		Department 315 - Federal Revenue Totals	\$0.00	\$213,820.35	\$215,676.60	(\$215,676.60)	+++	\$957,910.11
		•						
	Department 380 - Miscellan	eous						
807	Miscellaneous  Miscellaneous		.00	.01	.01	(.01)	+++	.00.
807.000	Miscellaneous	3807 - Miscellaneous Totals	\$0.00	\$0.01	\$0.01	(\$0.01)	+++	\$0.00
		Department 380 - Miscellaneous Totals	\$0.00	\$0.01	\$0.01	(\$0.01)	+++	\$0.00
	n to the 200 Cook Pro	•						
3950	Department 390 - Cash Bas Transfer In Water	is Receipts						2 250 274 40
3950.210	Transfer In Water		75,000.00	.00	75,000.00	.00	100	2,358,774.48 \$2,358,774.48
,930.210	Thurster In violes	3950 - Transfer In Water Totals	\$75,000.00	\$0.00	\$75,000.00	\$0.00	100%	\$2,358,774.48
	1	Department 390 - Cash Basis Receipts Totals	\$75,000.00	\$0.00	\$75,000.00	\$0.00	100% 54%	\$4,193,683.47
		Division 300 - Revenue Totals	\$1,677,100.00	\$68,489.32	\$913,595.73	\$763,504.27	54%	\$4,193,683.47
		REVENUE TOTALS	\$1,677,100.00	\$68,489.32	\$913,595.73	\$763,504.27	54%	\$4,133,003.47
-	PENSE							
	Division 600 - Operations							
	Department 630 - Operations	ans.						
5206	Supplies					(2.000.07)	+++	2,029.90
5206.000	Supplies		.00	2,186.90	3,898.07	(3,898.07)	+++	\$2,029.90
,,,,,,,,,,,		5206 - Supplies Totals	\$0.00	\$2,186.90	\$3,898.07	(\$3,898.07)	777	#2,029.30
5212	Contracted/Purchased Serv	<b>v</b>			464.007.77	1.666,617.42	9	543,463.37
5212.000	Contracted/Purchased Serv		1,831,614.79	34,755.03	164,997.37	\$1,666,617.42	9%	\$543,463.37
		5212 - Contracted/Purchased Serv Totals	\$1,831,614.79	\$34,755.03	\$164,997.37	\$1,000,017.42	570	, C.CO., CC.CG



MBE			Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
ccount	Account Description							
und Catego	•							
Fund Typ								
	720 - Capital Projects-Water							
	PENSE							
(	Division 600 - Operations							
	Department 630 - Operations							67 FF0 06
214	Interdepartment Services Interdepartment Services		.00	2,300.93	18,627.06	(18,627.06)	+++	67,550.96
214.000	Interdepartment Services	5214 - Interdepartment Services Totals	\$0.00	\$2,300.93	\$18,627.06	(\$18,627.06)	+++	\$67,550.96
		Department 630 - Operations Totals	\$1,831,614.79	\$39,242.86	\$187,522.50	\$1,644,092.29	10%	\$613,044.23
		•						
-4-50	Department 670 - Fixed Assets Capitalized Cont/Services							(605,018.12)
7150	Capitalized Cont/Services		.00	.00_	.00	.00	+++	(\$605,018.12)
7150.000	Capitalized Congressivices	7150 - Capitalized Cont/Services Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$605,018.12)
		Department 670 - Fixed Assets Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$605,016.12)
	Department 680 - Transfer to	· · · · · · · ·						
7200	Interfund Transfers Out	Delies , minus				00	+++	1,394,257.22
7200.000	Interfund Transfers Out		.00	.00	.00	.00 \$0.00	+++	\$1,394,257.22
7200.000	Intervalia Transition Description	7200 - Interfund Transfers Out Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,394,257.22
	Departm	nent 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$0.00		10%	\$1,402,283.33
	<b>Берога</b>	Division 600 - Operations Totals	\$1,831,614.79	\$39,242.86	\$187,522.50	\$1,644,092.29 \$1,644,092.29	10%	\$1,402,283.33
		EXPENSE TOTALS	\$1,831,614.79	\$39,242.86	\$187,522.50	\$1,044,092.29	1070	42,102,200.00
		Fund 720 - Capital Projects-Water Totals		60 400 22	913,595.73	763,504.27	54%	4,193,683.47
		REVENUE TOTALS	1,677,100.00	68,489.32	913,595.73 187,522.50	1,644,092.29	10%	1,402,283.33
		EXPENSE TOTALS	1,831,614.79	39,242.86	\$726,073.23	\$880,588.02	(470%)	\$2,791,400.14
	Fund 7	20 - Capital Projects-Water Net Gain (Loss)	(\$154,514.79)	\$29,246.46	\$/20,0/3.23	\$000,000.0 <u>2</u>	(	
		Fund Type Capital Projects Funds Totals	4 677 400 00	68,489.32	913,595.73	763,504.27	54%	4,193,683.47
		REVENUE TOTALS	1,677,100.00	39,242.86	187,522.50	1,644,092.29	10%	1,402,283.33
		EXPENSE TOTALS	1,831,614.79	\$29,246.46	\$726,073.23	\$880,588.02	(470%)	\$2,791,400.14
	Fund 1	Type Capital Projects Funds Net Gain (Loss)	(\$154,514.79)	\$23,270.70	4, 20,0,0,0	4	•	



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 EXPENSE TOTALS _ Fund Category Proprietary Funds Net Gain (Loss)	1,677,100.00 1,831,614.79 (\$154,514.79)	68,489.32 39,242.86 \$29,246.46	913,595.73 187,522.50 \$726,073.23	763,504.27 1,644,092.29 \$880,588.02	54% 10% (470%)	4,193,683.47 1,402,283.33 \$2,791,400.14	
		Grand Totals  REVENUE TOTALS  EXPENSE TOTALS  Grand Total Net Gain (Loss)	1,677,100.00 1,831,614.79 (\$154,514.79)	68,489.32 39,242.86 \$29,246.46	913,595.73 187,522.50 \$726,073.23	763,504.27 1,644,092.29 \$880,588.02	54% 10% (470%)	4,193,683.47 1,402,283.33 \$2,791,400.14	



ECEMBER			Current YTD	Prior Year		
			Balance	Total Actual	Net Change	Change %
ccount	Account Description		Dalance			
ınd Categor	y Proprietary Funds					
Fund Type	Enterprise Funds					
Fund	210 - Water Fund					
ASSI	ETS					
027	Change in FMV-Investments		56,981.00	56,981.00	.00	.00.
027.000	Change in FMV-Investments	1027 - Change in FMV-Investments Totals	\$56,981.00	\$56,981.00	\$0.00	0.00%
	Investment-Central Trea.	1027 Change Witte Live Control				45.54
030	Investment-Central Trea.		1,832,274.21	1,250,325.74	581,948.47	46.54 46.54%
030.100	Investment-Central Trea.	1030 - Investment-Central Trea. Totals	\$1,832,274.21	\$1,250,325.74	\$581,948.47	46.54%
050	Allowance - Doubtful Acct				(4.225.25)	(47.72)
.050	Accts RecMisc Billing		1,353.37	2,588.62	(1,235.25)	(2.68)
050.000	Accts RecUtility Billing		128,469.64	132,013.18	(3,543.54)	(2.64)
1050.010	Accts RecCollections		14,001.04	14,380.94	(379.90)	(100.00)
1050.050	Accts Rec Federal		.00	3,094.02	(3,094.02)	2.64
1050.070	Allowance - Doubtful Acct		(14,001.04)	(14,380.94)	379.90	(5.72%)
.050.900	Allowance - Dodderdi Acce	1050 - Allowance - Doubtful Acct Totals	\$129,823.01	\$137,695.82	(\$7,872.81)	(3.72%)
.070	Notes Receivable		(.01)	(.01)	.00	.00
1070.010	Notes Receivable	1070 - Notes Receivable Totals	(\$0.01)	(\$0.01)	\$0.00	0.00%
4400	Inventory - Materials					3.67
1100	Inventory - Materials		241,076.60	232,539.23	8,537.37	3.67%
1100.010	MAGNICH À - Mareriais	1100 - Inventory - Materials Totals	\$241,076.60	\$232,539.23	\$8,537.37	3.07%
1200	Prepaid Workers Compensation				5,097.31	+++
1200.020	Prepaid Insurance		5,097.31	.00	1,174.63	52.41
1200.020	Prepaid Workers Compensation	Insurance	3,415.80	2,241.17	\$6,271.94	279.85%
1200.030	1200 -	Prepaid Workers Compensation Insurance Totals	\$8,513.11	\$2,241.17	\$0,271.54	2. 3.55
1520	Water Plant		22 505 862 26	32,585,862.26	.00	.00
1520.100	Water Plant		32,585,862.26	\$32,585,862.26	\$0.00	0.00%
		1520 - Water Plant Totals	\$32,585,862.26	\$32,363,002.20	• • •	
1540	Buildings		901,309.05	901,309.05	.00	.00
1540.000	Buildings		\$901,309.05	\$901,309.05	\$0.00	0.00%
		1540 - Buildings Totals	\$901,305.03	4302/203100	•	
1550	Machinery & Equipment		167,995.95	167,995.95	.00	.0.
1550.000	Machinery & Equipment	Stacking & Equipment Totals	\$167,995.95	\$167,995.95	\$0.00	0.00%
		1550 - Machinery & Equipment Totals	420. 1220.20			
1590	Construction in Progress		(.11)	(.11)	.00	.0
1590.000	Construction in Progress	1590 - Construction in Progress Totals	(\$0.11)	(\$0.11)	\$0.00	0.009



			Current YTD	Prior Year		
Account	Account Description		Balance	Total Actual	Net Change	Change %
Fund Categor						
-	Enterprise Funds					
• • • • • • • • • • • • • • • • • • • •	210 - Water Fund					
ASS						
1620	Accumulated Depr Ut Plant		(14,201,539.11)	(13,563,016.11)	(638,523.00)	(4.71)
1620.000	Accumulated Depr Ut Plant	Tabela	(\$14,201,539.11)	(\$13,563,016.11)	(\$638,523.00)	(4.71%)
		1620 - Accumulated Depr Ut Plant Totals	(\$14,201,335.11)	(413,303,010.11)	(4000)===::,	, ,
1640	Accumulated Depr Building		(495,987.03)	(473,395.86)	(22,591.17)	(4.77)
1640.000	Accumulated Depr Building	1640 - Accumulated Depr Building Totals	(\$495,987.03)	(\$473,395.86)	(\$22,591.17)	(4.77%)
	A commission of Dans Equipment	1040 - Accumulated Dept Dunding 10005	(4.35)25.155)	. , ,		
<b>1650</b> 1650.000	Accumulated Depr Equipment Accumulated Depr Equipment		(138,212.24)	(135,457.52)	(2,754.72)	(2.03)
1650.000	Accumulated Dept Equipmin	1650 - Accumulated Depr Equipmnt Totals	(\$138,212.24)	(\$135,457.52)	(\$2,754.72)	(2.03%)
1810	Water Rights ALP					
1810.100	Water Rights ALP		23,483.00	23,483.00	.00	.00.
10101100	······································	1810 - Water Rights ALP Totals	\$23,483.00	\$23,483.00	\$0.00	0.00%
1820	Other Deferred Debits				00	.00
1820.000	Other Deferred Debits		83,570.36	83,570.36	.00 \$0.00	0.00%
		1820 - Other Deferred Debits Totals	\$83,570.36	\$83,570.36	\$0.00	0.0078
1825	<b>Deferred Outflow Pension</b>		60 700 00	60,389.00	.00	.00
1825.000	. Deferred Outflow Pension		60,389.00	\$60,389.00	\$0.00	0.00%
		1825 - Deferred Outflow Pension Totals	\$60,389.00	\$21,330,522.97	(\$74,983.92)	(0.35%)
		ASSETS TOTALS	\$21,255,539.05	\$21,330,322.37	(4. 1,200.00)	,
LIA	ABILITIES AND FUND EQUITY					
	LIABILITIES					
2020	Accounts Payable		.00	6,632.07	(6,632.07)	(100.00)
2020.000	Accounts Payable	2020 - Accounts Payable Totals	\$0.00	\$6,632.07	(\$6,632.07)	(100.00%)
2000	Compensated Absences Pay.	ZOZO ACCOGIO I MICOLO I COMO	·			
2060	Compensated Absences Pay.		19,184.85	19,184.85	.00	.00
2060.000	Compensated Absences Fay.	2060 - Compensated Absences Pay. Totals	\$19,184.85	\$19,184.85	\$0.00	0.00%
2100	Deposits - Water	,				
2100.007	Deposits - Water		1,200.00	1,100.00	100.00	9.09
2100.007	Deposits Water	2100 - Deposits - Water Totals	\$1,200.00	\$1,100.00	\$100.00	9.09%
2200	Interest Payable-Notes					00
2200.002	Interest Payable-Notes		18,647.55	18,647.55	.00	0.00%
	·	2200 - Interest Payable-Notes Totals	\$18,647.55	\$18,647.55	\$0.00	0.00%
2500	Net Pension Liability			6 4 6 4 7 7 9 4 4 9	.00	.00
2500.500	Notes Payable-State		6,161,384.49	6,161,384.49	.00	.00



			Current YTD	Prior Year	Net Change	Change %_
ccount	Account Description		Balance	Total Actual	Net Charide	
ind Catego						
	e Enterprise Funds					
	210 - Water Fund					
	BILITIES AND FUND EQUITY					
	IABILITIES		342,549.00	342,549.00	.00	.00
500.900	Net Pension Liability	2500 - Net Pension Liability Totals	\$6,503,933.49	\$6,503,933.49	\$0.00	0.00%
		2500 - Ret Pension Liability Tours	, ,			.00
2700	Deferred Inflow Pension		6,065.00	6,065.00	.00	0.00%
700.300	Deferred Inflow Pension	2700 - Deferred Inflow Pension Totals	\$6,065.00	\$6,065.00	\$0.00	(0.10%)
		LIABILITIES TOTALS	\$6,549,030.89	\$6,555,562.96	(\$6,532.07)	(0.10 %)
	FUND EQUITY					00
800	Contributed CapLocal		53,838.86	53,838.86	.00	.00.
2800.001	Contributed CapFederal		13,579,799.42	13,579,799.42	.00	.00.
2800.002	Contributed CapState		80,301.48	80,301.48	.00	0.00%
2800.003	Contributed CapLocal	2800 - Contributed CapLocal Totals	\$13,713,939.76	\$13,713,939.76	\$0.00	0.00 /6
2900	Reserve for Encumbrances		(44.060.61)	(11,860.61)	.00	.00.
2900.010			(11,860.61) (\$11,860.61)	(\$11,860.61)	\$0.00	0.00%
		2900 - Reserve for Encumbrances Totals	(\$11,500.01)	,		
2910	Designated-Capital Projct		(1,024,704.43)	(1,024,704.43)	.00	.00.
2910.140	Designated-Capital Projet		(\$1,024,704.43)	(\$1,024,704.43)	\$0.00	0.00%
		2910 - Designated-Capital Projet Totals	(4-70-17)			
2920	Post Soft Close Entries		2,088,159.58	2,088,159.58	.00	.00.
2920.000	Undesignated/Re. Earnings		(2,434.18)	(2,434.18)	.00	.00.
2920.500	Post Soft Close Entries	2920 - Post Soft Close Entries Totals	\$2,085,725.40	\$2,085,725.40	\$0.00	0.0076
2965	P/Y Encumbrance Control		44.050.00	11,859.89	.00	.00.
2965.000	P/Y Encumbrance Control		11,859.89	\$11,859.89	\$0.00	0.00%
2300.000	•	2965 - P/Y Encumbrance Control Totals	\$11,859.89 \$14,774,960.01	\$14,774,960.01	\$0.00	0.00%
		FUND EQUITY TOTALS Prior to Current Year Changes	00.	<b>42.</b> ,		
	Prior Year Fund Equity Adjustm	nent	(1,749,260.99)			
	Fund Revenues		1,817,712.84			
	Fund Expenses	FUND FOURTY TOTALS	\$14,706,508.16	\$14,774,960.01	(\$68,451.85)	(0.46%
		FUND EQUITY TOTALS  LIABILITIES AND FUND EQUITY TOTALS	\$21,255,539.05	\$21,330,522.97	(\$74,983.92)	(0.35%
			\$0.00	\$0.00	\$0.00	++-
		Fund 210 - Water Fund Totals	\$0.00	\$0.00	\$0.00	++-
		Fund Type Enterprise Funds Totals	¥			



Account Account Description	Current Bal			Change %
Fund Catego	ry <b>Proprietary runus</b> rotais	.00 \$0.00	\$0.00	+++



DECEMBER	2. 18					
			Current YTD	Prior Year		Change %
			Balance	Total Actual	Net Change	Change 70
count	Account Description					
and Category						
Fund Type	Capital Projects Funds					
Fund 7	720 - Capital Projects-Water					
ASSE					CD2 260 01	91.33
	Investment-Central Trea.		1,431,370.08	748,110.07	683,260.01	91.33%
030.100	Investment-Central Trea.	1030 - Investment-Central Trea. Totals	\$1,431,370.08	\$748,110.07	\$683,260.01	72.00
	Ato Box State	2000 20000 2			(242,740.94)	(100.00)
L050	Accts Rec State		.00	242,740.94	(\$242,740.94)	(100.00%)
1050.060	Accts Rec State	1050 - Accts Rec State Totals	\$0.00	\$242,740.94	(\$242,740.54)	,
. = 0.0	Construction in Progress			0.507.074.93	.00	.00
1590	Construction in Progress		8,587,074.82	8,587,074.82	\$0.00	0.00%
1590.000	Construction in Progress	1590 - Construction in Progress Totals	\$8,587,074.82	\$8,587,074.82	\$440,519.07	4.60%
		ASSETS TOTALS	\$10,018,444.90	\$9,577,925.83	\$110,515.57	
	THE SAME SHAP SOLUTY					
	BILITIES AND FUND EQUITY					
	IABILITIES Accounts Payable			285,554.16	(285,554.16)	(100.00)
2020	Accounts Payable		.00	\$285,554.16	(\$285,554.16)	(100.00%)
2020.000	Accounts to your	2020 - Accounts Payable Totals	\$0.00	\$285,554.16	(\$285,554.16)	(100.00%
		LIABILITIES TOTALS	\$0.00	\$203,334.10	(4-2-7-2-7-2-7-7-7-7-7-7-7-7-7-7-7-7-7-7-	
	THE FOURTY					
2800	FUND EQUITY  Contributed CapState		1 210 101 05	1,319,191.95	.00	.00
2800.001	Contributed CapFederal		1,319,191.95	181,396.23	.00	.00
2800.002	Contributed CapState		181,396.23	\$1,500,588.18	\$0.00	0.00%
2000.002	,	2800 - Contributed CapState Totals	\$1,500,588.18	\$1,500,500.1C		
2900	Reserve for Encumbrances		262 522 04	363,522.04	.00	.0
2900.010	Reserve for Encumbrances		363,522.04	\$363,522.04	\$0.00	0.00
25001010		2900 - Reserve for Encumbrances Totals	\$363,522.04	4505/02215		
2910	Designated-Capital Projct		1 742 704 43	1,743,704.43	.00	.0.
2910.140	Designated-Capital Projet		1,743,704.43 \$1,743,704.43	\$1,743,704.43	\$0.00	0.00
		2910 - Designated-Capital Projet Totals	\$1,743,704.43	4-1/		
2920	Undesignated/Re. Earnings		6,048,079.06	6,048,079.06	.00	.0.
2920.000	Undesignated/Re. Earnings		\$6,048,079.06	\$6,048,079.06	\$0.00	0.00
	-	2920 - Undesignated/Re. Earnings Totals	\$6,046,079.00	40/2		
2965	P/Y Encumbrance Control		(363,522.04)	(363,522.04)	.00	).
2965.000	P/Y Encumbrance Control		(\$363,522.04)	(\$363,522.04)	\$0.00	0.00
45.5500.613		2965 - P/Y Encumbrance Control Totals	\$9,292,371.67	\$9,292,371.67	\$0.00	0.00
		FUND EQUITY TOTALS Prior to Current Year Changes	.00			
	Prior Year Fund Equity Adjustr	ment	(913,595.73)			
	Fund Revenues		(515,555.75)			



			Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Account	Account Description					
Fund Category						
Fund Type	Capital Projects Funds		187,522.50			
	Fund Expenses	SUND COUTTY TOTALS	\$10,018,444.90	\$9,292,371.67	\$726,073.23	7.81%
		FUND EQUITY TOTALS		\$9,577,925.83	\$440,519.07	4.60%
		LIABILITIES AND FUND EQUITY TOTALS	\$10,018,444.90			+++
			\$0.00	\$0.00	\$0.00	
		Fund 720 - Capital Projects-Water Totals	\$0.00	\$0.00	\$0.00	+++
		Fund Type Capital Projects Funds Totals		\$0.00	\$0.00	+++
		Fund Category Proprietary Funds Totals	\$0.00			<del></del>
		Grand Totals	\$0.00	\$0.00	\$0.00	+++