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

#### **KPI** Dashboard

Indicator	Amount	Compared	Compared
	84°C	To Last Yr	To Plan
Revenue	629,657	Increased over last year	Exceeded Plan
Earnings Before Interest	1,847	•	
		Declined From Last Year	More Earnings Than Planned
<b>Earnings Before Interest and</b>	268,249	-	
Depreciation		Declined From Last Year	More Earnings Than Planned
Net Income	33,270	-	1
		Declined From Last Year	More Net Income Than Planned
Total Working Capital	2,307,147	1	<b>( )</b>
	R	Greater than last year	Met Plan
Repair Reserve (1% of PPI)	359,381	$\Leftrightarrow$	<b>***</b>
		Not Significantly Different	Met Plan
Working Capital Appropriated For	1,146,153	1	<b>( )</b>
Projects		Greater than last year	Met Plan
Undesignated Working Capital	801,313	1	1
	9	Greater than last year	Greater Than Plan
Days Cash on Hand, Total Working	438.98	•	1
Capital		Less From Last Year	Exceeded Plan
Days Cash on Hand, Undesignated Working Capital	152.47	-	1
working Capital		Less From Last Year	Exceeded Plan

The Water Fund is stable and its performance to date in FY2018 is ahead of plan. Working capital grew by \$271.4K in the 1<sup>st</sup> Quarter; however, cash flow after debt service is not fulling covering the decline in value of property, plant and equipment (i.e., depreciation). Cash flow is

has declined from 91% of depreciation in the 1<sup>st</sup> quarter of FY2017 to 76% of depreciation in the 1<sup>st</sup> Quarter of FY2018. This signifies that all existing working capital will be used to renovate and replace existing working capital; any future expansion of infrastructure (such as an alternative water line of additional water tower) will need to likely be financed through taking on additional debt.

The proposed alternative water line project is a good illustration of the fact that current working capital, while growing, is insufficient to meet future infrastructure demands, requiring additional debt. A reasonable cost estimate for the project (in this early stage of development) is \$10 million. Annual debt service on \$10 million, assuming financing through the State of Alaska Clean Drinking Water Loan Program, would be approximately \$583K per year. Cash flow from operations, less principal repayment, was \$201K for the quarter; projected to a full fiscal year, this amount would be \$804K. Thus, 72.5% of all cash flow from operations would be consumed by just the additional debt service for this project, leaving little left to service new debt for other critical repair and renovation projects.

The insufficient level of existing working capital, coupled with the need to complete critical near term infrastructure additions and renovations (such as the alternative water supply), speaks to the need to again significantly raise water user fees. The long range fiscal plan for the Water Fund reflects this same conclusion.

#### City and Borough of Sitka Water Utility

#### Income Statement

#### For The Twelve-Month Period Ending June 30, 2018 (Unaudited)

	2018	96,793 60,500 - 266,402 423,695 205,962 32.71% 204,115 1,847 0.29%	590,670 3,704 3,005 597,379 71,030 65,034 227,115 363,179 234,200 39.20% 134,152 100,048 16.75%	22,187 12,019 (1,928) 32,278 (25,763) 4,534 - (39,287) (60,516) (28,238) -6.49% (69,963) (98,201) -16.45%	(\$/L - 100.00%)  588,470 4,050 6,375  598,895  170,801 49,769 - 266,402  486,973  111,923 18.69%  199,960  (88,037) -14.70%	74,008 (10,731) 
		15,723 1,077 629,657 96,793 60,500 - 266,402 423,695 205,962 32.71% 204,115 1,847 0.29%	3,704 3,005 597,379 71,030 65,034 227,115 363,179 234,200 39,20% 134,152 100,048 16.75%	12,019 (1,928) 32,278 (25,763) 4,534 - (39,287) (60,516) (28,238) -6,49% (69,963) (98,201) -16,45%	4,050 6,375 598,895 170,801 49,769 - 266,402 486,973 111,923 18.69% 199,960 (88,037) -14.70%	11,673 (5,298) 30,762 74,008 (10,731) 
		15,723 1,077 629,657 96,793 60,500 - 266,402 423,695 205,962 32.71% 204,115 1,847 0.29%	3,704 3,005 597,379 71,030 65,034 227,115 363,179 234,200 39,20% 134,152 100,048 16.75%	(1,928) 32,278 (25,763) 4,534 - (39,287) (60,516) (28,238) -6,49% (69,963) (98,201) -16,45%	6,375 - 598,895 - 170,801	(5,298) 30,762 74,008 (10,731) 63,278 94,040 14.02% (4,155) 89,884 14.99%
		629,657  96,793 60,500  266,402  423,695  205,962 32.71%  204,115  1,847 0.29%	597,379  71,030 65,034  227,115  363,179  234,200 39.20%  134,152  100,048 16.75%	(25,763) 4,534 - (39,287) (60,516) (28,238) -6.49% (69,963) (98,201) -16.45%	170,801 49,769 - 266,402 - 486,973 - 111,923 18.69% - 199,960 - (88,037) -14.70% - 12,125 35,927	30,762  74,008 (10,731)
		96,793 60,500 - 266,402 - 423,695 205,962 32.71% 204,115 1,847 0.29%	71,030 65,034 227,115 363,179 234,200 39.20% 134,152 100,048 16.75%	(25,763) 4,534 - (39,287) (60,516) (28,238) -6.49% (69,963) (98,201) -16.45%	170,801 49,769 - 266,402 486,973 111,923 18.69% 199,960 (88,037) -14.70%	74,008 (10,731) - - - 63,278 94,040 14.02% (4,155) 89,884 14.99%
		60,500  266,402  423,695  205,962 32.71%  204,115  1,847 0.29%  15,358 35,927	65,034  227,115  363,179  234,200  39.20%  134,152  100,048  16.75%	4,534 - (39,287) (60,516) (28,238) -6.49% (69,963) (98,201) -16.45% 15,358 35,927	49,769  266,402  486,973  111,923  18.69%  199,960  (88,037) -14.70%  12,125 35,927	(10,731) - - - - - - - - - - - - - - - - - - -
		60,500  266,402  423,695  205,962 32.71%  204,115  1,847 0.29%  15,358 35,927	65,034  227,115  363,179  234,200  39.20%  134,152  100,048  16.75%	4,534 - (39,287) (60,516) (28,238) -6.49% (69,963) (98,201) -16.45% 15,358 35,927	49,769  266,402  486,973  111,923  18.69%  199,960  (88,037) -14.70%  12,125 35,927	(10,731) - - - - - - - - - - - - - - - - - - -
		266,402  423,695  205,962 32.71%  204,115  1,847 0.29%  15,358 35,927	227,115 363,179 234,200 39.20% 134,152 100,048 16.75%	(39,287) (60,516) (28,238) -6.49% (69,963) (98,201) -16.45%	266,402	63,278 94,040 14.02% (4,155) 89,884 14.99%
		266,402 423,695 205,962 32.71% 204,115 1,847 0.29%	363,179 234,200 39.20% 134,152 100,048 16.75%	(39,287) (60,516) (28,238) -6.49% (69,963) (98,201) -16.45%		94,040 14.02% (4,155) 89,884 14.99%
		205,962 32.71% 204,115 1,847 0.29%	363,179 234,200 39.20% 134,152 100,048 16.75%	(60,516) (28,238) -6.49% (69,963) (98,201) -16.45%	486,973  111,923 18.69%  199,960  (88,037) -14.70%	94,040 14.02% (4,155) 89,884 14.99%
		205,962 32.71% 204,115 1,847 0.29%	234,200 39.20% 134,152 100,048 16.75%	(28,238) -6.49% (69,963) (98,201) -16.45%	111,923 18.69% 199,960 (88,037) -14.70%	94,040 14.02% (4,155) 89,884 14.99%
	- ,	204,115 1,847 0.29% 15,358 35,927	39.20% 134,152 100,048 16.75%	-6.49% (69,963) (98,201) -16.45% 15,358 35,927	18.69%  199,960 (88,037) -14.70%  12,125 35,927	14.02% (4,155) 89,884 14.99%
		204,115 1,847 0.29% 15,358 35,927	134,152 100,048 16.75%	(69,963) (98,201) -16.45% 15,358 35,927		(4,155) 89,884 14.99%
		1,847 0.29% 15,358 35,927	100,048 16.75%	(98,201) -16.45% 15,358 35,927	(88,037) -14.70% 12,125 35,927	89,884 14.99% 3,233
		0.29% 15,358 35,927	16.75%	-16.45% 15,358 35,927	-14.70% 12,125 35,927	<b>14.99</b> % 3,233
F1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-	0.29% 15,358 35,927	16.75%	-16.45% 15,358 35,927	-14.70% 12,125 35,927	<b>14.99</b> % 3,233
F1 6	- - -	35,927	, <del></del>	35,927	35,927	
-		35,927	, <del></del>	35,927	35,927	
=	· · · · · ·		(21,335)			
<u> </u>	<u> </u>	(19,862)	(21,335)	1,473	(19,862)	
5)2						
		31,423	(21,335)	52,758	28,190 _	3,233
3		33,270	78,713	(45,443)	(59,847)	93,117
		5.28%	13.18%	-140.79%	-9.99%	15.28%
<b>3</b> /2	<b>.</b>	268,249	327,163	(58,914)	178,365	89,884
		42.60%	54.77%	-12.16%	29.78%	12.82%
				7 70		
		299,672	305,828	(6,156)	206,555	93,117
		98,313	98,250	(63)	98,313	
		201,359	207,578	(6,219)	108,242	93,117
		304.81%	311.28%	-6.46%	210.10%	94.71%
		201.359	207.578	(6.219)	108,242	93,117
					266,402	
		200,402			(	93,117
			201,359 304.81%	-     -     -     98,313     98,250       -     -     -     201,359     207,578       304.81%     311.28%	-     -     -     98,313     98,250     (63)       -     -     -     201,359     207,578     (6,219)       -     -     -     -     6,46%	-     -     -     98,313     98,250     (63)     98,313       -     -     -     201,359     207,578     (6,219)     108,242       -     -     -     -     210.10%

Working Capital					
Cash Flow:					
Net Income Plus Depreciation Less Principal	201,359	•			201,359
CapEx, Accruals, and other Balance Sheet Changes	70,117				70,117
Increase in (Decrease in) Working Capital	271,476				271,476
Plus Beginning Total Working Capital	2,035,671	2,307,147	2,307,147	2,307,147	2,035,671
Equals Ending Total Working Capital:	2,307,147	2,307,147	2,307,147	2,307,147	2,307,147
Working Capital Detail:					
Repair Reserve (1% of PPE):	359,381	359,381	359,381	359,381	359,381
Working Capital Designated for CapEx	1,146,453	1,146,453	1,146,453	1,146,453	1,146,453
Undesignated Working Capital	801,313	801,313	801,313	801,313	801,313
Total Working Capital:	2,307,147	2,307,147	2,307,147	2,307,147	2,307,147
Days On Hand Annual Cash Outlays in Total Working Capital:	438.98	-	•	•	438.98
Days On Hand Annual Cash Outlays in Total Working Capital					
Less Repair Reserve:	370.60	-	- 1	•	661.85
Days On Hand Annual Cash Outlays in Undesignated Working Capital	152.47	- [	- 1	•	152.47
Working Capital Calı Current Assets	2,748,194				2,748,194
Current Liabilities	(47,809)		居用計畫		(47,809)
CPLTD	(393,238)	-			(393,238)
Total Working Capital	2,307,147				2,307,147

207,578

213,890

1,837,844

2,051,734

6,312

(6,219)

63,805

57,586

197,827

255,413

108,242

70,117

178,359

2,035,671

2,214,030

93,117

93,117

93,117

Unspent Capital Project Working Capital Appropriations	A	FY2018 ppropriations	<u>Cash</u>	G	tate rant A/R	State Loan <u>A/R</u>	Federal Loan <u>A/R</u>	1	construction In Progress 7/1/2017	FY2018 Supplies Expenses	Cont	2018 racted vices enses	Interd	Y2018 department ervices <u>kpenses</u>	Tran	FY2018 isportation Vehicles expenses
90651 - O'Cain Street Main Replacement	\$		\$ 90,788.20	\$			\$ -	\$	34,507.92	\$ 2,040.00	\$ 1	3,284.39	\$	15,502.57	\$	10,143.00
80238 - Japonski Island Water Design	\$		\$ 70,000.00	\$	-		\$ 	\$		\$	\$	- 15	\$		\$	
90652 - UV Disinfection Facility	\$		\$ 277,411.66	\$	-	\$ 254.11	\$ 927.80	\$		\$ 1000	\$	1,144.70	\$	37.21	\$	Agen in a
90673 - HPR Water Improvements	\$		\$ 31,185.63	\$	i <b>-</b>		\$ 	\$		\$ 30-1-6	\$		\$		\$	
90675 - SMCR Water Improvements - Roundabout to Bridge	\$	-	\$ 150,000.00	\$	10		\$ 2	\$		\$ *	\$		\$		\$	
90744 - Jeff Davis Street Water Main Replacement	\$		\$ -	\$	-	\$ 585.54	\$ 2,136.66	\$	1,106,984.04	\$	\$		\$	PPI +	\$	-
90754 - DeArmond Water Main	\$		\$ 50,000.00	\$	-		\$ 	\$		\$ 1	\$		\$		\$	
90766 - Baranoff Street W/WW Replacement	\$		\$ -	\$			\$ -	\$		\$	\$	500	\$		\$	
90790 - DeGroff Street Utilities and Street Improvements	\$		\$ 43,421.46			\$ 3,445.50	\$ 12,572.63	\$	6,578.54	\$ 	\$		\$		\$	
90796 - Brady Street Water/Wastewater (HPR to Gavan)	\$		\$ 10,000.00	\$	-		\$ -	\$		\$	\$		\$		\$	
90797 - Convert Whitcombe Heights Water Tank PRV to RC	\$		\$ 11,000.00	\$	-		\$ 8	\$		\$	\$		\$		\$	- 100 B
90801 - Sitka FY17 Paving	\$		\$ 25,000.00	\$	-		\$ -	\$	-	\$	\$	-17-13	\$		\$	DE EXT
90803 - Marine Street Utilities & Street Improvements	\$		\$ 100,000.00	\$	-		\$ +	\$	-	\$ Y plant and	\$	-202	\$	*	\$	
90819 - South Lake / West Degroff Improvements	\$		\$ 12,329.91	\$ 3	5,927.21	\$ 2,933.62	\$ 10,704.78	\$	125,073.45	\$ A15-181	\$	189.00	\$		\$	
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	\$	20,000.00	\$ 20,000.00	\$	+	\$ -	\$ -	\$		\$ TW	\$	- 10	\$		\$	- The state of the
90842 - Blue Lake WTP Supply Line	\$	75,000.00	\$ 75,000.00	\$	-	\$	\$ 5	\$		\$	\$		\$	20	\$	
90843 - Lake Street (DeGrof to Arrowhead & Hirst)	\$	75,000.00	\$ 75,000.00	\$	-	\$ -	\$ -	\$		\$ COLUMN TO SERVICE	\$	1 190	\$		\$	
90844 - Lincoln Street Utilities (Jeff Davis to Harbor Drive)	\$	75,000.00	\$ 75,000.00	\$	-	\$ ( <del>*</del> )	\$ +	\$		\$ Will be	\$		\$		\$	
Unidentified Balancing Amount	\$		\$ (39,171.43)	\$	-	\$	\$ 	\$		\$ -	\$	-	\$		\$	130700
Total:	\$	245,000.00	\$ 1,076,965.43	\$ 3	5,927.21	\$ 7,218.77	\$ 26,341.87	\$	1,273,143.95	\$ 2,040.00	\$ 1	4,618.09	\$	15,539.78	\$	10,143.00

Unspent Capital Project Working Capital Appropriations	Y2018 Total penses	Ехр	d Project enses Fund 730	Re	xpenses classified To CIP	Re	/Expense eclass to rent Fund		onstruction In Progress		Total Assets	Accounts Payable	Retainage <u>Payable</u>	Total <u>Liabilities</u>		Working <u>Capital</u>
90651 - O'Cain Street Main Replacement	\$ 40,969.96	\$		\$		\$		\$	34,507.92	\$ 1	25,296.12	\$	\$ *	\$ -	\$	90,788.20
80238 - Japonski Island Water Design	\$ 4 4	\$		\$		\$		\$	-	\$	70,000.00	\$ -	\$ 1.5	\$	\$	70,000.00
90652 - UV Disinfection Facility	\$ 1,181.91	\$		\$		\$		\$	-	\$ 2	78,593.57	\$ -	\$ -	\$ -	\$	278,593.57
90673 - HPR Water Improvements	\$	\$		\$		\$		\$		\$	31,185.63	\$ -	\$ -	\$ -	\$	31,185.63
90675 - SMCR Water Improvements - Roundabout to Bridge	\$ mes h	\$		\$		\$		\$	-	\$ 1	50,000.00	\$ 	\$ (#)	\$ -	\$	150,000.00
90744 - Jeff Davis Street Water Main Replacement	\$	\$		\$		\$		\$ 1	1,106,984.04	\$ 1,1	.09,706.24	\$ -	\$ -	\$ 	\$	2,722.20
90754 - DeArmond Water Main	\$	\$		\$		\$		\$	-	\$	50,000.00	\$ - 3	\$ -	\$ 	\$	50,000.00
90766 - Baranoff Street W/WW Replacement	\$	\$		\$		\$		\$	-	\$	-	\$	\$ 	\$ **	\$	-
90790 - DeGroff Street Utilities and Street Improvements	\$	\$	A FLET	\$		\$		\$	6,578.54	\$	66,018.13	\$ **	\$ -	\$ 	\$	59,439.59
90796 - Brady Street Water/Wastewater (HPR to Gavan)	\$	\$		\$		\$	-	\$		\$	10,000.00	\$ +	\$ 	\$ -	\$	10,000.00
90797 - Convert Whitcombe Heights Water Tank PRV to RC	\$ of off all a	\$		\$		\$	5 100	\$	F 21 ()	\$	11,000.00	\$ -	\$ 1.5	\$ -	\$	11,000.00
90801 - Sitka FY17 Paving	\$	\$		\$		\$	1 200	\$	-	\$	25,000.00	\$ -	\$ -	\$ 	\$	25,000.00
90803 - Marine Street Utilities & Street Improvements	\$ 0 × 4	\$	Self-	\$		\$	1 2 3	\$	-	\$ 1	.00,000.00	\$ 2	\$ , <u>=</u>	\$ -	\$	100,000.00
90819 - South Lake / West Degroff Improvements	\$ 189.00	\$	1	\$		\$		\$	125,073.45	\$ 1	86,968.97	\$ -	\$ -	\$ *	\$	61,895.52
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	\$ ( ) a (	\$		\$		\$		\$	-	\$	20,000.00	\$ -	\$ . <del></del>	\$ - 3	\$	20,000.00
90842 - Blue Lake WTP Supply Line	\$	\$		\$		\$		\$	-	\$	75,000.00	\$ +	\$ 72	\$ -	\$	75,000.00
90843 - Lake Street (DeGrof to Arrowhead & Hirst)	\$	\$	925	\$		\$		\$	-	\$	-	\$ -	\$ -	\$ -	\$	75,000.00
90844 - Lincoln Street Utilities (Jeff Davis to Harbor Drive)	\$	\$	100	\$		\$		\$	-	\$	+	\$ -	\$ 18.	\$ -	\$	75,000.00
Unidentified Balancing Amount	\$ - 31	\$		\$	-	\$		\$		\$ (	(39,171.43)	\$ -	\$ -	\$ -	. \$	(39,171.43
Total:	\$ 42,340.87	\$		\$		\$		\$ 1	1,273,143.95	\$ 2,2	69,597.23	\$	\$ 	\$ -	\$	1,146,453.28



Account	Account Description		Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Catego	ory Proprietary Funds		927					
Fund Typ	oe Enterprise Funds							
Fund	210 - Water Fund							
RE	VENUE							
	Division 300 - Revenue							
	Department 340 - Operating Revenue							
3411								
3411.000	Water-Residential		1,520,280.00	127,199.48	379,186.77	1,141,093.23	25	369,607.43
3412		<b>3411 -</b> Totals	\$1,520,280.00	\$127,199.48	\$379,186.77	\$1,141,093.23	25%	\$369,607.43
3412.000	Water-Commercial		822,000.00	84,985.69	230,478.42	591,521.58	28	218,265.79
3412,000	Water-Commercial	3412 - Totals	\$822,000.00	\$84,985.69	\$230,478.42	\$591,521.58	28%	\$218,265.79
3413		3412 - Totals	\$622,000.00	\$04,505.05	\$230,476.42	\$391,321.36	2070	\$210,203.79
3413.000	Water-Harbor		11,600.00	999.75	3,192.41	8,407.59	28	2,796.63
5 1151555	, race range.	3413 - Totals	\$11,600.00	\$999.75	\$3,192.41	\$8,407.59	28%	\$2,796.63
3491		2.122 13.00	7-2,000.00	15151115	1-/	10/10/100		44/. 20.00
3491.000	Jobbing-Labor		13,800.00	15,722.55	15,722.55	(1,922.55)	114	3,250.36
		3491 - Totals	\$13,800.00	\$15,722.55	\$15,722.55	(\$1,922.55)	114%	\$3,250.36
3492								
3492.000	Jobbing-Materials/Parts		1,200.00	.00	.00	1,200.00	0	453.60
		<b>3492 -</b> Totals	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$453.60
3493								
3493.000	Jobbing-Equipment	W	1,200.00	.00	.00	1,200.00	0	.00
		3493 - Totals	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$0.00
	Department 340 - Operating	Revenue Totals	\$2,370,080.00	\$228,907.47	\$628,580.15	\$1,741,499.85	27%	\$594,373.81
	Department 350 - Non-Operating Revenue						-55	
3501								
3501.001	Connection Fees		25,000.00	.00	730.00	24,270.00	3	5,090.00
3501.003	Other Revenue		.00	.00	50.00	(50.00)	+++	.00
		3501 - Totals	\$25,000.00	\$0.00	\$780.00	\$24,220.00	3%	\$5,090.00
	Department 350 - Non-Operating I	Revenue Totals	\$25,000.00	\$0.00	\$780.00	\$24,220.00	3%	\$5,090.00
2640	Department 360 - Uses of Prop & Investment							
3610	Interest Income		40 500 00	2 770 40	15 257 04	22 142 00	20	11 002 50
3610.000	Interest Income	3610 - Totals -	48,500.00 \$48,500.00	3,778.48 \$3,778.48	15,357.94 \$15,357.94	33,142.06 \$33,142.06	32 32%	11,903.50 \$11,903.50
		COLOR MACHINE	\$48,500.00	\$3,778.48	\$15,357.94	\$33,142.06	32%	\$11,903.50
	Department 360 - Uses of Prop & Inv	estment Totals	\$40,500.00	\$3,770.48	\$15,557.94	\$33,142.00	32%	\$11,503.50



•			Annual	MTD	YTD	Budget Less	% of	Prior Year	
Account	Account Description		Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	YTD Total	
Fund Category	Proprietary Funds								
Fund Type	Enterprise Funds			91					
Fund 2	210 - Water Fund								
REVE	NUE								
Div	vision 300 - Revenue								
	Department 380 - Miscellane	ous							
3807									
3807.000	Miscellaneous	, <u> </u>	.00	.00	.00	.00	+++	89.77	
##2.4.2.#2.4.2#		<b>3807 -</b> Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$89.77	
3820									
3820.000	Bad Debt Collected		500.00	25.20	296.59	203.41	59	215.34	
		<b>3820 -</b> Totals	\$500.00	\$25.20	\$296.59	\$203.41	59%	\$215.34	
		Department 380 - Miscellaneous Totals _	\$500.00	\$25.20	\$296.59	\$203.41	59%	\$305.11	
		Division 300 - Revenue Totals _	\$2,444,080.00	\$232,711.15	\$645,014.68	\$1,799,065.32	26%	\$611,672.42	
		REVENUE TOTALS	\$2,444,080.00	\$232,711.15	\$645,014.68	\$1,799,065.32	26%	\$611,672.42	
EXPE	NSE								
Div	vision 600 - Operations								
	Department 601 - Administra	tion							
5110			11		70.5				
5110.001	Regular Salaries/Wages		1,500.00	.00	.00	1,500.00	0	.00	
5110.004	Overtime		23,000.00	.00	.00	23,000.00	0	.00	
5110.010	Temp Wages		29,000.00	.00	.00	29,000.00	0	.00	
		<b>5110 -</b> Totals	\$53,500.00	\$0.00	\$0.00	\$53,500.00	0%	\$0.00	
5120	V				12.2	70/121 80			
5120.001	Annual Leave		10,535.00	.00	.00	10,535.00	0	.00	
5120.002	SBS		3,833.40	.00	.00	3,833.40	0	.00	
5120.003	Medicare		906.76	.00	.00	906.76	0	.00	
5120.004	PERS	¥	5,060.00	.00	.00	5,060.00	0	.00	
5120.007	Workmen's Compensation		2,334.80	.00.	.00	2,334.80	0	.00	
F202		<b>5120 -</b> Totals	\$22,669.96	\$0.00	\$0.00	\$22,669.96	0%	\$0.00	
5203	Heating Fuel		6 000 00	100.50	422.44	E 527 FC	E-1	00	
5203.005	Heating Fuel	F202 T-11	6,000.00	126.59	422.44	5,577.56	7	.00	
5204		<b>5203 -</b> Totals	\$6,000.00	\$126.59	\$422.44	\$5,577.56	7%	\$0.00	
	Call Dhana Ctinand		000.00	00	00	000.00	0	00	
5204.001	Cell Phone Stipend	E204 Tabala	900.00	.00	.00.00	900.00	0	\$0.00	
5205		<b>5204 -</b> Totals	\$900.00	\$0.00	\$0.00	\$900.00	U%	\$0.00	
5205 5205.000	Incurance		21 000 00	1 722 70	E 100 10	15 901 00	ne.	A 211 26	
3203,000	Insurance	E20E Totala	21,000.00	1,732.70	5,198.10	15,801.90	25 25%	4,311.36 \$4,311.36	
		<b>5205 -</b> Totals	\$21,000.00	\$1,732.70	\$5,198.10	\$15,801.90	25%	\$4,311.36	



Account	Account Description		Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
			Dauget Amount	Actual Amount	Actual Amount	110 Actual	Dudget	TTD Total
Fund Category	N 189 Nil							
	Enterprise Funds							
	210 - Water Fund							
EXPE								
	vision 600 - Operations							
	Department 601 - Administrati	ion						
5206			4 600 00	10.00	10.00	1 500 11		100.01
5206.000	Supplies		1,600.00	10.86	10.86	1,589.14	1	186.81
=000		<b>5206 -</b> Totals	\$1,600.00	\$10.86	\$10.86	\$1,589.14	1%	\$186.81
5208	Dide Develo O Maint		C F00 00	4 420 46	1 420 46	E 071 E4	:22	1 220 60
5208.000	Bldg Repair & Maint	F300 - T-1-1-	6,500.00	1,428.46	1,428.46	5,071.54	22%	1,220.68
		<b>5208 -</b> Totals	\$6,500.00	\$1,428.46	\$1,428.46	\$5,071.54	22%	\$1,220.68
<b>5211</b>	Data December Face		27 777 00	2 140 00	0.444.24	20 222 76	25	6 070 00
5211.000	Data Processing Fees	PA4 T. 1	37,777.00	3,148.08	9,444.24	28,332.76	25	6,879.99 \$6,879.99
		<b>5211 -</b> Totals	\$37,777.00	\$3,148.08	\$9,444.24	\$28,332.76	25%	\$6,879.99
5212	C-1-1-1/D-11-C		460 767 60	F2 F12 0F	E2 E42 0E	115 251 72	22	551.86
5212.000	Contracted/Purchased Serv	F242 T-1-1-	168,767.68	53,512.95	53,512.95	115,254.73	32 32%	\$551.86
		<b>5212 -</b> Totals	\$168,767.68	\$53,512.95	\$53,512.95	\$115,254.73	32%	\$551.80
<b>5214</b>	Introduced and Complete		440 424 00	72 204 20	122 EEO 20	216 572 61	28	112 227 64
5214.000	Interdepartment Services	FOLA - Table -	440,124.00	73,304.39	123,550.39	316,573.61	28%	112,237.64 \$112,237.64
		<b>5214 -</b> Totals	\$440,124.00	\$73,304.39	\$123,550.39	\$316,573.61	28%	\$112,237.04
5222	De de co		7,000,00	450.00	1 012 50	F 007 F0	31.8	1 607 50
5222.000	Postage		7,000.00	450.00	1,012.50	5,987.50	14	1,687.50
		<b>5222 -</b> Totals	\$7,000.00	\$450.00	\$1,012.50	\$5,987.50	14%	\$1,687.50
5224	D		2 000 00	245.00	445.00	1 505 00	24	105.00
5224.000	Dues & Publications		2,000.00	315.00	415.00	1,585.00	21	105.00
		<b>5224 -</b> Totals	\$2,000.00	\$315.00	\$415.00	\$1,585.00	21%	\$105.00
5226	Advortising		1 500 00	00	00	1 500 00	0	22.20
5226.000	Advertising	F336 = 1215 =	1,500.00	.00	.00.	1,500.00	0	32,20
-224		<b>5226 -</b> Totals	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$32.20
5231	Condit Cond Finance		20,000,00	2 204 74	0.120.17	20.070.03	20	6.010.65
5231.000	Credit Card Expense	FOOT THEFE	30,000.00	2,304.74	9,120.17	20,879.83	30 30%	6,918.65 \$6,918.65
200		<b>5231 -</b> Totals	\$30,000.00	\$2,304.74	\$9,120.17	\$20,879.83	30%	\$0,818,05
290	Oil - F		F00.00		00	F00.00	0	20.00
5290.000	Other Expenses	F200	500.00	.00	.00	500.00	0	20.00
		<b>5290 -</b> Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$20.00
		Department 601 - Administration Totals	\$799,838.64	\$136,333.77	\$204,115.11	\$595,723.53	26%	\$134,151.69



	76/		Annual	MTD	YTD	Budget Less	% of	Prior Year	
Account	Account Description		Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	'YTD Total	
Fund Categor	y Proprietary Funds								
Fund Type	Enterprise Funds								
Fund	210 - Water Fund			H 9					
EXPE	ENSE								
D	ivision 600 - Operations								
	Department 605 - Distribution								
5110									
5110.001	Regular Salaries/Wages		224,442.40	13,718.52	26,705.72	197,736.68	12	25,491.52	
5110.002	Holidays		.00	88.08	1,745.14	(1,745.14)	+++	1,726.16	8
5110.003	Sick Leave		.00.	679.44	1,244.18	(1,244.18)	+++	1,096.10	
5110.004	Overtime	<u>-</u>	.00	2,462.78	3,227.72	(3,227.72)	+++	449.43	
		<b>5110 -</b> Totals	\$224,442.40	\$17,748.82	\$32,922.76	\$191,519.64	15%	\$28,763.21	
5120	27 42			1					
5120.001	Annual Leave		.00	3,091.00	6,343.64	(6,343.64)	+++	7,129.63	
5120.002	SBS		12,769.41	1,282.07	2,411.24	10,358.17	19	2,215.31	
5120.003	Medicare		3,020.50	303.24	570.31	2,450.19	19	524.01	
5120.004	PERS		45,828.43	4,063.52	7,753.07	38,075.36	17	7,116.15	
5120.005	Health Insurance		75,239.24	4,210.07	13,237.29	62,001.95	18	11,553.68	
5120.006	Life Insurance		42.48	2.30	7.18	35.30	17	6.80	
5120.007	Workmen's Compensation		10,077.24	836.00	1,595.08	8,482.16	16	1,455.15	
		<b>5120 -</b> Totals	\$146,977.30	\$13,788.20	\$31,917.81	\$115,059.49	22%	\$30,000.73	
5201	Total Total			00					
5201.000	Training and Travel		4,500.00	.00	.00	4,500.00	0	1,383.91	
5202		<b>5201 -</b> Totals	\$4,500.00	\$0.00	\$0.00	\$4,500.00	0%	\$1,383.91	
5202.000	Uniforms		600.00	00	00	600.00		44.40	
5202.000	Oniforms	F202 T-1-1-	600.00	.00	.00	600.00	0	11.13	
5203		<b>5202 -</b> Totals	\$600.00	\$0.00	\$0.00	\$600.00	0%	\$11.13	
5203.001	Electric		33,000.00	6,553.72	6,553.72	26,446.28	20	7,013.47	
3203.001	Licetie	<b>5203 -</b> Totals	\$33,000.00	\$6,553.72	\$6,553.72	\$26,446.28	20%	\$7,013.47	
5204		3203 - 10tdis	φυσυυσο	φυ,333.72	φ0,333.7Z	\$20,790.20	2070	φ/,013.4/	
5204.001	Cell Phone Stipend		.00	75.00	225.00	(225.00)	+++	225.00	
520 11001	cell i Hone oupena	<b>5204 -</b> Totals	\$0.00	\$75.00	\$225.00	(\$225.00)	+++	\$225.00	
5206		DEG- Totals	φ0.00	Ψ13.00	φ223.00	(4223,00)	a Bast a C	φ223.00	
5206.000	Supplies	ia .	17,000.00	4,479.86	4,545.59	12,454.41	27	1,314.74	
		<b>5206 -</b> Totals	\$17,000.00	\$4,479.86	\$4,545.59	\$12,454.41	27%	\$1,314.74	
5207		- Totals	427,000.00	4 1, 17 5100	4 1/5 15155	412/10/11/2	2770	42/02/11/1	
5207.000	Repairs & Maintenance		7,000.00	489.37	546.77	6,453.23	8	480.03	
528		<b>5207 -</b> Totals	\$7,000.00	\$489.37	\$546.77	\$6,453.23	8%	\$480.03	
		nominan ( <del>Visiania</del> ) k)		# (255525)	(2 <b>1</b> /70/2000/2000/2000	TO CONTROL	) ಚಿತ್ರಾಪ್ತದೆ ()	4	



31 (************************************	No. of the Principle of the State of the Sta			Annual	MTD	YTD	Budget Less	% of	Prior Year	
Account	Account Description			Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	YTD Total	
	ry Proprietary Funds									
Fund Type	Enterprise Funds									
Fund	210 - Water Fund									
EXPE	ENSE									
D	ivision 600 - Operations									
	Department 605 - Distribution									
5212	W									
5212.000	Contracted/Purchased Serv		susception to the second	25,034.44	.00	.00	25,034.44	0	.00	
			<b>5212 -</b> Totals	\$25,034.44	\$0.00	\$0.00	\$25,034.44	0%	\$0.00	
5221										
5221.000	Transportation/Vehicles			19,151.00	1,013.36	3,090.11	16,060.89	16	4,333.38	
			<b>5221 -</b> Totals	\$19,151.00	\$1,013.36	\$3,090.11	\$16,060.89	16%	\$4,333.38	
5223				*	000	1212			12023	
5223.000	Tools & Small Equipment			2,000.00	.00	.00	2,000.00	0	.00	
			<b>5223 -</b> Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00	
5227	B . P .					22240726	2200 A200 A200 A200 A200 A200 A200 A200	5-2526	W. 4000-0000	
5227.002	Rent-Equipment			3,000.00	739.66	739.66	2,260.34	25	615.55	
			<b>5227 -</b> Totals	\$3,000.00	\$739.66	\$739.66	\$2,260.34	25%	\$615.55	
5290	Outside Francisco				7			***	-	
5290.000	Other Expenses			500.00	.00	.00	500.00	0	.00	
5290.100	Unanticipated Repairs		T000 T11 T	200,000.00	13,528.71	16,251.96	183,748.04	8	.00.	
			<b>5290 -</b> Totals _	\$200,500.00	\$13,528.71	\$16,251.96	\$184,248.04	8%	\$0.00	
		Department	605 - Distribution Totals	\$683,205.14	\$58,416.70	\$96,793.38	\$586,411.76	14%	\$74,141.15	
	Department 610 - Treatment									
5110	Barata Galacter Aug									
5110.001	Regular Salaries/Wages			4,836.00	8,612.55	15,672.51	(10,836.51)	324	15,194.54	
5110.004	Overtime			.00	320.25	581.33	(581.33)	+++	988.63	
5120			<b>5110 -</b> Totals	\$4,836.00	\$8,932.80	\$16,253.84	(\$11,417.84)	336%	\$16,183.17	
5120.002	SBS			296.51	E47 F0	1.005.04	(700.42)	220	000.74	
5120.002	Medicare			70.14	547.58 129.54	1,005.94 237.99	(709.43)	339 339	990.74	
5120.003	PERS					3,610.11	(167.85)	339	234.35	
5120.004	Health Insurance			1,064.13 .00	1,965.17 2,059.89	5,572.62	(2,545.98) (5,572.62)		3,555.64 5,330.38	
5120.005	Life Insurance			.00	2,059.89	3,572.62	(3,572.62)	+++	3.82	
5120.000	Workmen's Compensation			217.18	401.08	736.59	(519.41)	+++ 339	722.94	
	Tronking is compensation			\$1,647.96	\$5,104.50	\$11,166.69	(\$9,518.73)	678%	\$10,837.87	
						DII,100,03	(D)(O1())	0/070	\$10,037.07	
			<b>5120 -</b> Totals	\$1,047.30	45/10 1150	(t) 1				
5201	Training and Travel		<b>5120 -</b> Totals					(4)	400.00	
<b>5201</b> 5201.000	Training and Travel		5120 - Totals	6,000.00 \$6,000.00	.00	(210.00)	6,210.00 \$6,210.00	(4) (4%)	400.00 \$400.00	



Account	Account Description			Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	100-100 100-100 100-100 100-100-100-100-	- Juliu - Januari - II-			= 0				al .
Fund Type	Enterprise Funds								
Fund 2	210 - Water Fund								
EXPE	NSE								
Div	vision 600 - Operations				19.				
	Department 610 - Treatment								
5202									
5202.000	Uniforms			400.00	.00	.00	400.00	0	.00.
			<b>5202 -</b> Totals	\$400.00	\$0.00	\$0.00	\$400.00	0%	\$0.00
5203	ter a c			02020202 220				1202	00 (00000000
5203.001	Electric			45,000.00	7,256.33	7,256.33	37,743.67	16	9,139.39
F204			<b>5203 -</b> Totals	\$45,000.00	\$7,256.33	\$7,256.33	\$37,743.67	16%	\$9,139.39
<b>5204</b> 5204.000	Telephone			7,000.00	.00	.00	7,000.00	0	00
3204.000	Гејерноне		<b>5204 -</b> Totals	\$7,000.00	\$0.00	\$0.00	\$7,000.00	0	\$0.00
5206			3204 - TOLAIS	\$7,000.00	\$0.00	\$0.00	\$7,000.00	0%	\$0.00
5206.000	Supplies			74,192.00	7,186.79	18,369.22	55,822.78	25	22,428.06
5200.000	Зарриез		<b>5206 -</b> Totals	\$74,192.00	\$7,186.79	\$18,369.22	\$55,822.78	25%	\$22,428.06
5207			DEGO TOCCIS	\$7.17152.00	\$7,100.73	Ψ10,303.22	433,022.70	2570	422, 120.00
5207.000	Repairs & Maintenance			19,000.00	.00	.00	19,000.00	0	1,252.67
			<b>5207 -</b> Totals	\$19,000.00	\$0.00	\$0.00	\$19,000.00	0%	\$1,252.67
5212				( × 2 <b>8</b> 50 × 50 × 10 <b>8</b> × 250 × 1 × 100 50 × 1 × 100 50 × 100	A. F. D. S. C. V. B. S. S. S. C. V. B. S.	***********	**************************************		12
5212.000	Contracted/Purchased Serv			31,501.00	2,770.57	7,588.85	23,912.15	24	2,501.87
			<b>5212 -</b> Totals	\$31,501.00	\$2,770.57	\$7,588.85	\$23,912.15	24%	\$2,501.87
5223									
5223.000	Tools & Small Equipment		_	8,000.00	.00	.00	8,000.00	0	2,291.10
			<b>5223 -</b> Totals	\$8,000.00	\$0.00	\$0.00	\$8,000.00	0%	\$2,291.10
5224									
5224.000	Dues & Publications			.00	.00	75.00	(75.00)	+++	.00
			<b>5224 -</b> Totals	\$0.00	\$0.00	\$75.00	(\$75.00)	+++	\$0.00
5290					,·	4			
5290.000	Other Expenses			1,500.00	.00	.00	1,500.00	0	.00.
			<b>5290 -</b> Totals	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$0.00
		Department		\$199,076.96	\$31,250.99	\$60,499.93	\$138,577.03	30%	\$65,034.13
		Division	600 - Operations Totals	\$1,682,120.74	\$226,001.46	\$361,408.42	\$1,320,712.32	21%	\$273,326.97



		Annual	MTD	YTD	<b>Budget Less</b>	% of	Prior Year
ccount	Account Description	Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	YTD Total
und Categ	pry Proprietary Funds						
AND THE STATE OF	pe Enterprise Funds						
Fund	210 - Water Fund						
EX	PENSE						
	Division 640 - Depreciation/Amortization						
202							
202.000	Depreciation-Plants	.00	75,453.17	226,359.51	(226,359.51)	+++	212,841.00
	<b>6202 -</b> T	otals \$0.00	\$75,453.17	\$226,359.51	(\$226,359.51)	+++	\$212,841.00
205							
205.000	Depreciation-Buildings	.00	13,041.56	39,124.68	(39,124.68)	+++	7,530.39
	<b>6205 -</b> T	otals \$0.00	\$13,041.56	\$39,124.68	(\$39,124.68)	+++	\$7,530.39
206							
206.000	Depreciation-Machinery	.00	306.08	918.24	(918.24)	+++	918.24
	<b>6206 -</b> T	NOTICE TO SERVICE TO S	\$306.08	\$918.24	(\$918.24)	+++	\$918.24
	Division 640 - Depreciation/Amortization T	otals \$0.00	\$88,800.81	\$266,402.43	(\$266,402.43)	+++	\$221,289.63
	Division 650 - Debt Payments						
295							
295.000	Interest Expense	79,449.00	4,233.48	8,089.98	71,359.02	10	14,283.35
	<b>5295 -</b> T	otals \$79,449.00	\$4,233.48	\$8,089.98	\$71,359.02	10%	\$14,283.35
301	N. L. D. L. J. J. D	202.252.00	26 225 22	44 400 25	252 064 65	10	4 070 75
301.000	Note Principal Payments	393,253.00	26,905.00	41,188.35	352,064.65	10	4,070.75
	<b>7301 -</b> T	39894 ACCC	\$26,905.00	\$41,188.35	\$352,064.65	10%	\$4,070.75
	Division 650 - Debt Payments T	otals \$472,702.00	\$31,138.48	\$49,278.33	\$423,423.67	10%	\$18,354.10
	Division 680 - Transfers Between Funds						
200	Inhantinal Transfers Out	245 000 00	00	1 527 760 25	(4 202 700 25)	624	00
200.000	Interfund Transfers Out	245,000.00	.00	1,527,760.35	(1,282,760.35)	624	.00
	<b>7200 -</b> T	1245 000 00	\$0.00	\$1,527,760.35	(\$1,282,760.35)	624%	\$0.00
	Division 680 - Transfers Between Funds T	10 000 000 74	\$0.00	\$1,527,760.35	(\$1,282,760.35)	624%	\$0.00
	EXPENSE TO	TALS \$2,399,822.74	\$345,940.75	\$2,204,849.53	\$194,973.21	92%	\$512,970.70
	Fund 210 - Water Fund T	2 444 000 00	232,711.15	645,014.68	1,799,065.32	26%	611,672.42
	REVENUE TO	2 200 022 74	345,940.75	2,204,849.53	194,973.21	92%	512,970.70
	EXPENSE TO Fund 210 - Water Fund Net Gain (I	IALS	(\$113,229.60)	(\$1,559,834.85)	(\$1,604,092.11)	(3,524%)	\$98,701.72
	Fund 210 - water Fund Net Gain (L	LUSS) \$44,237.20	(\$113,229.00)	(\$1,558,658,65)	(\$1,004,032.11)	(3,324%)	\$90,701.72
		• or location					
	Fund Type Enterprise Funds T	2 444 000 00	232,711.15	645,014.68	1,799,065.32	26%	611,672.42
	REVENUE TO	0.000.000.00		And the same of the same and the same of	The second secon		
	EXPENSE TO	TALS 2,399,822.74	345,940.75	2,204,849.53	194,973.21	92%	512,970.70



			Annual	MTD	YTD	Budget Less	% of	Prior Year	
Account	Account Description		Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	YTD Total	
Fund Category	Proprietary Funds	_					* - 1 <sub>2</sub>		
		Fund Type Enterprise Funds Net Gain (Loss)	\$44,257.26	(\$113,229.60)	(\$1,559,834.85)	(\$1,604,092.11)	(3,524%)	\$98,701.72	
		Fund Category Proprietary Funds Totals							
		REVENUE TOTALS	2,689,080.00	302,199.00	2,242,262.88	446,817.12	83%	611,672.42	
		EXPENSE TOTALS	2,710,064.34	366,985.68	2,247,190.40	462,873.94	83%	520,808.69	
		Fund Category Proprietary Funds Net Gain (Loss)	(\$20,984.34)	(\$64,786.68)	(\$4,927.52)	\$16,056.82	23%	\$90,863.73	
		Grand Totals							
		REVENUE TOTALS	2,689,080.00	302,199.00	2,242,262.88	446,817.12	83%	611,672.42	
		EXPENSE TOTALS	2,710,064.34	366,985.68	2,247,190.40	462,873.94	83%	520,808.69	
		Grand Total Net Gain (Loss)	(\$20,984.34)	(\$64,786.68)	(\$4,927.52)	\$16,056.82	. 23%	\$90,863.73	



	Annual	MTD	YTD	Budget Less	% of	Prior Year
account Account Description	Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	YTD Total
und Category Proprietary Funds						
Fund Type Capital Projects Funds	5					
Fund 720 - Capital Projects-Water						
REVENUE						
Division 300 - Revenue						
Department 310 - State Revenue						
101						
101.005 Grant Revenue	.00	35,927.21	35,927.21	(35,927.21)	+++	.00.
101.020 Loan Proceeds	.00	7,218.77	7,218.77	(7,218.77)	+++	(585.46)
<b>3101 -</b> Totals	\$0.00	\$43,145.98	\$43,145.98	(\$43,145.98)	+++	(\$585.46)
Department 310 - State Revenue Totals	\$0.00	\$43,145.98	\$43,145.98	(\$43,145.98)	+++	(\$585.46)
Department 315 - Federal Revenue 151						
151.020 Loan proceeds	- 00	26 241 07	26 241 07	(26.244.07)	0.00	F0F 46
3151 - Totals	.00 \$0.00	26,341.87 \$26,341.87	26,341.87	(26,341.87)	+++	585.46
	\$0.00	\$26,341.87	\$26,341.87 \$26,341.87	(\$26,341.87)	+++	\$585.46
Department 315 - Federal Revenue Totals	\$0.00	\$20,341.67	\$20,341.87	(\$26,341.87)	+++	\$585.46
Department 390 - Cash Basis Receipts 950					8	
950.210 Transfer In Water	245,000.00	.00	1,527,760.35	(1,282,760.35)	624	.00
3950 - Totals	\$245,000.00	\$0.00	\$1,527,760.35	(\$1,282,760.35)	624%	\$0.00
Department 390 - Cash Basis Receipts Totals	\$245,000.00	\$0.00	\$1,527,760.35	(\$1,282,760.35)	624%	\$0.00
Division 300 - Revenue Totals	\$245,000.00	\$69,487.85	\$1,597,248.20	(\$1,352,248.20)	652%	\$0.00
REVENUE TOTALS	\$245,000.00	\$69,487.85	\$1,597,248.20	(\$1,352,248.20)	652%	\$0.00
EXPENSE	φ2 15/000100	403,107.03	\$1,557,72 10.20	(41,552,210.20)	032 70	\$0.00
Division 600 - Operations						
Department 630 - Operations						
206				8		
206.000 Supplies	.00	2,040.00	2,040.00	(2,040.00)	. +++	110.80
<u></u>	\$0.00	\$2,040.00	\$2,040.00	(\$2,040.00)	+++	\$110.80
<b>5206 -</b> Totals		Emiliano respensa		(1-)/		
212	310,241.60	3,465.15	14,618.09	295,623.51	5	7,727.19
212	310,241.60 \$310,241.60	3,465.15 \$3,465.15	14,618.09 \$14,618.09	295,623.51 \$295,623.51	5 5%	
212.000 Contracted/Purchased Serv 5212 - Totals						
212.000 Contracted/Purchased Serv						7,727.19 \$7,727.19



Account	Account Description		Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Catego Fund Typ	COR PRESENTATION - DESCRIPTION					) (S		
Fund	720 - Capital Projects-Water							
	PENSE							
	Division 600 - Operations							
	Department 630 - Operations							
5221		p <sup>E</sup>						
5221.000	Transportation/Vehicles		.00	.00	10,143.00	(10,143.00)	+++	.00
		<b>5221 -</b> Totals	\$0.00	\$0.00	\$10,143.00	(\$10,143.00)	+++	\$0.00
		Department 630 - Operations Totals	\$310,241.60	\$21,044.93	\$42,340.87	\$267,900.73	14%	\$7,837.99
		Division 600 - Operations Totals	\$310,241.60	\$21,044.93	\$42,340.87	\$267,900.73	14%	\$7,837.99
		EXPENSE TOTALS	\$310,241.60	\$21,044.93	\$42,340.87	\$267,900.73	14%	\$7,837.99
	F	und 720 - Capital Projects-Water Totals						
		REVENUE TOTALS	245,000.00	69,487.85	1,597,248.20	(1,352,248.20)	652%	.00
		EXPENSE TOTALS _	310,241.60	21,044.93	42,340.87	267,900.73	14%	7,837.99
	Fund <b>72</b>	0 - Capital Projects-Water Net Gain (Loss)	(\$65,241.60)	\$48,442.92	\$1,554,907.33	\$1,620,148.93	(2,383%)	(\$7,837.99)
		Fund Type Capital Projects Funds Totals						
		REVENUE TOTALS	245,000.00	69,487.85	1,597,248.20	(1,352,248.20)	652%	.00
	NGS and	EXPENSE TOTALS _	310,241.60	21,044.93	42,340.87	267,900.73	14%	7,837.99
	Fund Typ	pe Capital Projects Funds Net Gain (Loss)	(\$65,241.60)	\$48,442.92	\$1,554,907.33	\$1,620,148.93	(2,383%)	(\$7,837.99)



			Current YTD	Prior Year		
ccount	Account Description		Balance	YTD Total	Net Change	Change %
und Category	Contracts and included the activities of the contract of the c					
	Enterprise Funds	*				
	10 - Water Fund					
ASSET	TS y					
027						
027.000	Change in FMV-Investments	9 8	1,372.00	56,981.00	(55,609.00)	(97.59)
		<b>1027 -</b> Totals	\$1,372.00	\$56,981.00	(\$55,609.00)	(97.59%)
030						
30.100	Investment-Central Trea.		1,167,214.68	1,547,017.14	(379,802.46)	(24.55)
		<b>1030 -</b> Totals	\$1,167,214.68	\$1,547,017.14	(\$379,802.46)	(24.55%)
)50			** ***			
50.000	Accts RecMisc Billing	7	(2,594.13)	3,057.85	(5,651.98)	(184.84)
50.010	Accts RecUtility Billng		176,392.53	141,063.20	35,329.33	25.05
050.050	Accts RecCollections		13,540.73	14,197.51	(656.78)	(4.63)
50.900	Allowance - Doubtful Acct		(13,540.73)	(14,197.51)	656.78	4.63
		1050 - Totals	\$173,798.40	\$144,121.05	\$29,677.35	20.59%
70						
70.010	Notes Receivable		(.01)	(.01)	.00	.00
		<b>1070 -</b> Totals	(\$0.01)	(\$0.01)	\$0.00	0.00%
.00				Marine a	(********	
00.010	Inventory - Materials		235,062.65	233,993.43	1,069.22	.46
		1100 - Totals	\$235,062.65	\$233,993.43	\$1,069.22	0.46%
200						
200.020	Prepaid Insurance		15,594.32	12,934.13	2,660.19	20.57
00.030	Prepaid Workers Compensation Insurance		8,698.22	(2,178.09)	10,876.31	499.35
		1200 - Totals	\$24,292.54	\$10,756.04	\$13,536.50	125.85%
520			42./232.5	410/155151	415/550155	12510570
20.100	Water Plant		34,057,333.22	32,585,862.26	1,471,470.96	4.52
10000000000		<b>1520 -</b> Totals	\$34,057,333.22	\$32,585,862.26	\$1,471,470.96	4.52%
40		1010	451,057,555.22	452,505,002.20	\$1,171,170.50	11.52.70
40.000	Buildings		8,894,611.74	901,309.05	7,993,302.69	886.85
10.000	Dullottigs	<b>1540</b> - Totals	\$8,894,611.74	\$901,309.05	\$7,993,302.69	886.85%
50		1340 - Totals	\$0,057,011.74	\$301,303.03	\$7,502,09	000.0370
50.000	Machinery & Equipment		167.005.05	167.005.05	.00	00
0.000	настиету & Ефирменс	1FFO Totale	167,995.95	167,995.95		00.
90		<b>1550 -</b> Totals	\$167,995.95	\$167,995.95	\$0.00	0.00%
	Construction in Progress		7 225	7.777		9
90.000	Construction in Progress	4500 7.65	(.11)	(.11)	.00	.00.
		<b>1590 -</b> Totals	(\$0.11)	(\$0.11)	\$0.00	0.00%



			Current YTD	Prior Year		
Account	Account Description		Balance	YTD Total	Net Change	Change %
Fund Catego	ry Proprietary Funds		26	× ×		***************************************
Fund Type	Enterprise Funds					
Fund	210 - Water Fund	is a				
ASS	ETS					
1620						
1620.000	Accumulated Depr Ut Plant		(14,694,813.69)	(13,775,857.11)	(918,956.58)	(6.67)
		<b>1620 -</b> Totals	(\$14,694,813.69)	(\$13,775,857.11)	(\$918,956.58)	(6.67%)
1640			*			
1640.000	Accumulated Depr Building		(632,996.41)	(480,926.25)	(152,070.16)	(31.62)
		<b>1640 -</b> Totals	(\$632,996.41)	(\$480,926.25)	(\$152,070.16)	(31.62%)
1650						
1650.000	Accumulated Depr Equipmnt		(140,048.72)	(136,375.76)	(3,672.96)	(2.69)
		1650 - Totals	(\$140,048.72)	(\$136,375.76)	(\$3,672.96)	(2.69%)
1810						
1810.100	Water Rights ALP		23,483.00	23,483.00	.00	.00
	\$\frac{1}{2}	<b>1810 -</b> Totals	\$23,483.00	\$23,483.00	\$0.00	0.00%
1820						
1820.000	Other Deferred Debits		.00	83,570.36	(83,570.36)	(100.00)
		<b>1820 -</b> Totals	\$0.00	\$83,570.36	(\$83,570.36)	(100.00%)
1825				5	50 S S	
1825.000	Deferred Outflow Pension		114,426.00	60,389.00	54,037.00	89.48
		<b>1825 -</b> Totals	\$114,426.00	\$60,389.00	\$54,037.00	89.48%
		ASSETS TOTALS	\$29,391,731.24	\$21,422,319.04	\$7,969,412.20	37.20%
ITΔR	ILITIES AND FUND EQUITY			, , ,		
	ABILITIES					
2020	ADILITIES			n 27 ea		
2020.000	Accounts Payable		.00	(373.58)	373.58	100.00
	Security Control Control (Control Control Cont	<b>2020 -</b> Totals	\$0.00	(\$373.58)	\$373.58	100.00%
2060		8 8 0.000000	N. Saaria	(1-1-1-2)	*******	200.0070
2060.000	Compensated Absences Pay.		19,317.00	19,184.85	132.15	.69
	5000 • 5000 • 5 0 0 0 0 0 0 0 0 0 0 0 0	<b>2060 -</b> Totals	\$19,317.00	\$19,184.85	\$132.15	0.69%
2100			7,-7,-	47	100	5.6576
2100.007	Deposits - Water		100.00	1,200.00	(1,100.00)	(91.67)
		<b>2100 -</b> Totals	\$100.00	\$1,200.00	(\$1,100.00)	(91.67%)
2200			7.00.00	7-7-55.55	(41/100100)	(32107 70)
2200.002	Interest Payable-Notes		28,391.78	18,647.55	9,744.23	52.25
	······································	2200 - Totals	\$28,391.78	\$18,647.55	\$9,744.23	52.25%
2500			420/00211.0	420/011100	45/	32.23 70
2500.500	Notes Payable-State		6,516,530.20	6,161,384.49	355,145.71	5.76
			0,010,000,00	0,201,001113	555/1 151/ 1	3.70



			Current YTD	Prior Year		
Account	Account Description		Balance	YTD Total	Net Change	Change %
Fund Category	ETHER OF THE PROPERTY OF THE P					
Fund Type	Enterprise Funds					
Fund 2	10 - Water Fund					
	LITIES AND FUND EQUITY					
	BILITIES				NATIONAL SERVICES AND ADDRESS	
2500.900	Net Pension Liability	= = #	491,297.00	342,549.00	148,748.00	43.42
		<b>2500 -</b> Totals	\$7,007,827.20	\$6,503,933.49	\$503,893.71	7.75%
2700						
2700.001	Unearned Water Sale Rev		10,000.00	.00	10,000.00	+++
2700.300	Deferred Inflow Pension		5,476.00	6,065.00	(589.00)	(9.71)
		2700 - Totals	\$15,476.00	\$6,065.00	\$9,411.00	155.17%
		LIABILITIES TOTALS	\$7,071,111.98	\$6,548,657.31	\$522,454.67	7.98%
	ND EQUITY					
<b>2800</b> 2800.001	Contributed CapFederal		F3 930 96	E3 030 0C	00	00
2800.001	Contributed CapFederal		53,838.86	53,838.86	.00	.00
2800.002	Contributed CapState  Contributed CapLocal		13,579,799.42 80,301.48	13,579,799.42 80,301.48	.00	.00
2800.003	Contributed CapLocal	<b>2800 -</b> Totals	\$13,713,939.76	\$13,713,939.76	.00	.00
2900		2800 - Totals	\$13,713,939.76	\$13,713,939.76	\$0.00	0.00%
2900.010	Reserve for Encumbrances		(11,860.61)	(11,860.61)	.00	.00
2900.010	Reserve for Encumbrances	<b>2900 -</b> Totals	(\$11,860.61)	(\$11,860.61)	\$0.00	0.00%
2910		2900 - Totals	(\$11,860.01)	(\$11,800.01)	\$0.00	0.00%
2910.140	Designated-Capital Projct		(1,024,704.43)	(1,024,704.43)	.00	.00
2310.110	besignated capital Projec	<b>2910 -</b> Totals	(\$1,024,704.43)	(\$1,024,704.43)	\$0.00	0.00%
2920		2510 - Totals	(\$1,024,704.43)	(\$1,024,704.43)	\$0.00	0.0076
2920.000	Undesignated/Re. Earnings	The state of the s	11,193,653.68	2,088,159.58	9,105,494.10	436.05
2920.500	Post Soft Close Entries		(2,434.18)	(2,434.18)	.00	.00
	7 331 3312 3133 2113133	<b>2920 -</b> Totals	\$11,191,219.50	\$2,085,725.40	\$9,105,494.10	436.56%
2965			411/131/213100	42/003// 23110	ψ3/103/13 1110	130,30 70
2965.000	P/Y Encumbrance Control		11,859.89	11,859.89	.00	.00
		<b>2965 -</b> Totals	\$11,859.89	\$11,859.89	\$0.00	0.00%
	FU	ND EQUITY TOTALS Prior to Current Year Changes	\$23,880,454.11	\$14,774,960.01	\$9,105,494.10	61.63%
	Prior Year Fund Equity Adjustment		.00			
	Fund Revenues		(645,014.68)			
	Fund Expenses		2,204,849.53			
		FUND EQUITY TOTALS	\$22,320,619.26	\$14,774,960.01	\$7,545,659.25	51.07%
		LIABILITIES AND FUND EQUITY TOTALS	\$29,391,731.24	\$21,323,617.32	\$8,068,113.92	37.84%
		Fund 210 - Water Fund Totals	\$0.00	\$98,701.72	(\$98,701.72)	(100.00%)



			Current YTD	Prior Year		
Account	Account Description		Balance	YTD Total	Net Change	Change %
<b>Fund Category</b>	Proprietary Funds					2.4
		Fund Type Enterprise Funds Totals	\$0.00	\$98,701.72	(\$98,701.72)	(100.00%)
		Fund Category Proprietary Funds Totals	\$0.00	\$90,863.73	(\$90,863.73)	(100.00%)
		Grand Totals	\$0.00	\$90,863.73	(\$90,863.73)	(100.00%)



			Current YTD	Prior Year		
Account	Account Description		Balance	YTD Total	Net Change	Change %
Fund Catego	ry Proprietary Funds				-	
Fund Typ	e Capital Projects Funds	je -				
Fund	720 - Capital Projects-Water					
ASS	ETS					
1030	1					
1030.100	Investment-Central Trea.		1,076,965.43	455,303.38	621,662.05	136.54
which the common the state of t		<b>1030 -</b> Totals	\$1,076,965.43	\$455,303.38	\$621,662.05	136.54%
1050						
1050.060	Accts Rec State		43,145.98	242,155.48	(199,009.50)	(82.18)
1050.070	Accts Rec Federal	·	26,341.87	.00	26,341.87	+++
2000		<b>1050 -</b> Totals	\$69,487.85	\$242,155.48	(\$172,667.63)	(71.30%)
1590	Account to the contract of the					
1590.000	Construction in Progress		1,273,143.95	8,587,074.82	(7,313,930.87)	(85.17)
		<b>1590 -</b> Totals	\$1,273,143.95	\$8,587,074.82	(\$7,313,930.87)	(85.17%)
	A	SSETS TOTALS	\$2,419,597.23	\$9,284,533.68	(\$6,864,936.45)	(73.94%)
	UND EQUITY					
2800	Carteful Car Fallan					
2800.001	Contributed CapFederal		1,319,191.95	1,319,191.95	.00	.00
2800.002	Contributed CapState		181,396.23	181,396.23	.00	.00
2900		2800 - Totals	\$1,500,588.18	\$1,500,588.18	\$0.00	0.00%
2900.010	Reserve for Encumbrances		262 522 64	262 522 64	00	
2900.010	Reserve for Effcultibratices	2000 Tabels	363,522.04	363,522.04	.00	.00.
2910		<b>2900 -</b> Totals	\$363,522.04	\$363,522.04	\$0.00	0.00%
2910.140	Designated-Capital Projet		1,743,704.43	1 742 704 42	00	00
2910.140	Designated-Capital Projet	<b>2910 -</b> Totals	\$1,743,704.43	1,743,704.43 \$1,743,704.43	.00 \$0.00	0.00
2920		2910 - 10(dis	\$1,743,704.43	\$1,743,704.43	\$0.00	0.00%
2920.000	Undesignated/Re. Earnings		(2,379,602.71)	6,048,079.06	(8,427,681.77)	(139.34)
25201000	ondesignates, ref. curmings	<b>2920 -</b> Totals	(\$2,379,602.71)	\$6,048,079.06	(\$8,427,681.77)	(139.34%)
2965		2920 - Totals	(\$2,373,002.71)	\$0,048,073.00	(\$0,427,001.77)	(139.3470)
2965.000	P/Y Encumbrance Control		(363,522.04)	(363,522.04)	.00	.00
		<b>2965 -</b> Totals	(\$363,522.04)	(\$363,522.04)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current	MARKETON CANADAMANA	\$864,689.90	\$9,292,371.67	(\$8,427,681.77)	(90.69%)
	Prior Year Fund Equity Adjustment	. rear changes	.00	43/232/37 1.07	(40,127,001.77)	(30.0370)
	Fund Revenues		(1,597,248.20)			
	Fund Expenses		42,340.87			
	100 CONTO CO	OUITY TOTALS	\$2,419,597.23	\$9,292,371.67	(\$6,872,774.44)	(73.96%)
	LIABILITIES AND FUND EC		\$2,419,597.23	\$9,292,371.67	(\$6,872,774.44)	(73.96%)
	Fund 720 - Capital Projects		\$0.00	(\$7,837.99)	\$7,837.99	100.00%
	Tana 720 Capital Projects	TIGGE TO(GIS	TO CONTROL CONTROL CONTROL	Note that the control of the control	# CO F Participant Control	



			Current YTD	- Prior Year		
Account	Account Description		Balance	YTD Total	Net Change	Change %
Fund Category	Proprietary Funds					
		Fund Type Capital Projects Funds Totals	\$0.00	(\$7,837.99)	\$7,837.99	100.00%