





















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

KPI Dashboard

Indicator	Amount	Compared To Last Yr	Compared To Plan
Revenue	629,657	 Increased over last year	 Exceeded Plan
Earnings Before Interest	1,847	 Declined From Last Year	 More Earnings Than Planned
Earnings Before Interest and Depreciation	268,249	 Declined From Last Year	 More Earnings Than Planned
Net Income	33,270	 Declined From Last Year	 More Net Income Than Planned
Total Working Capital	2,307,147	 Greater than last year	 Met Plan
Repair Reserve (1% of PPI)	359,381	 Not Significantly Different	 Met Plan
Working Capital Appropriated For Projects	1,146,153	 Greater than last year	 Met Plan
Undesignated Working Capital	801,313	 Greater than last year	 Greater Than Plan
Days Cash on Hand, Total Working Capital	438.98	 Less From Last Year	 Exceeded Plan
Days Cash on Hand, Undesignated Working Capital	152.47	 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 1st 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 1st quarter of FY2017 to 76% of depreciation in the 1st 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)

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 100.00%)	Variance To FY2018 Plan
Revenue:									
Water Sales	612,857	-	-	-	612,857	590,670	22,187	588,470	24,387
Jobbing	15,723	-	-	-	15,723	3,704	12,019	4,050	11,673
Other Operating Revenue	1,077	-	-	-	1,077	3,005	(1,928)	6,375	(5,298)
Total Revenue:	629,657	-	-	-	629,657	597,379	32,278	598,895	30,762
Cost of Sales:									
Distribution	96,793	-	-	-	96,793	71,030	(25,763)	170,801	74,008
Treatment	60,500	-	-	-	60,500	65,034	4,534	49,769	(10,731)
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	266,402	-	-	-	266,402	227,115	(39,287)	266,402	-
Total Cost of Sales:	423,695	-	-	-	423,695	363,179	(60,516)	486,973	63,278
Gross Margin:	205,962 32.71%	-	-	-	205,962 32.71%	234,200 39.20%	(28,238) -6.49%	111,923 18.69%	94,040 14.02%
Selling and Administrative Expenses	204,115	-	-	-	204,115	134,152	(69,963)	199,960	(4,155)
Earnings Before Interest (EBI):	1,847 0.29%	-	-	-	1,847 0.29%	100,048 16.75%	(98,201) -16.45%	(88,037) -14.70%	89,884 14.99%
Non-operating Revenue and Expense:									
Non-operating revenue:	15,358	-	-	-	15,358	-	15,358	12,125	3,233
Grant Revenue	35,927	-	-	-	35,927	-	35,927	35,927	-
Interest Expense:	(19,862)	-	-	-	(19,862)	(21,335)	1,473	(19,862)	-
Total Non-operating Revenue & Expense:	31,423	-	-	-	31,423	(21,335)	52,758	28,190	3,233
Net Income:	33,270 5.28%	-	-	-	33,270 5.28%	78,713 13.18%	(45,443) -140.79%	(59,847) -9.99%	93,117 15.28%
Earnings Before Interest and Depreciation (EBID):	268,249 42.60%	-	-	-	268,249 42.60%	327,163 54.77%	(58,914) -12.16%	178,365 29.78%	89,884 12.82%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	299,672	-	-	-	299,672	305,828	(6,156)	206,555	93,117
Debt Principal	98,313	-	-	-	98,313	98,250	(63)	98,313	-
Debt Principal Coverage Surplus/Deficit	201,359	-	-	-	201,359	207,578	(6,219)	108,242	93,117
Debt Principal Coverage Percentage	305%				304.81%	311.28%	-6.46%	210.10%	94.71%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	201,359	-	-	-	201,359	207,578	(6,219)	108,242	93,117
Depreciation	266,402	-	-	-	266,402	227,115	(39,287)	266,402	-
Cash Accumulated For/(Taken From) Asset Replacement	(65,043)	-	-	-	(65,043)	(19,537)	(45,506)	(158,161)	93,117

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

207,578	(6,219)
6,312	63,805
213,890	57,586
1,837,844	197,827
2,051,734	255,413

108,242	93,117
70,117	-
178,359	93,117
2,035,671	-
2,214,030	93,117

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	-	-	-	661.85
Days On Hand Annual Cash Outlays in Undesignated Working Capital	152.47	-	-	-	152.47
Working Capital Calc Current Assets	2,748,194	-	-	-	2,748,194
Current Liabilities	(47,809)	-	-	-	(47,809)
CPLTD	(393,238)	-	-	-	(393,238)
Total Working Capital	2,307,147	-	-	-	2,307,147

Unspent Capital Project Working Capital Appropriations	FY2018 Appropriations	Cash	State Grant A/R	State Loan A/R	Federal Loan A/R	Construction In Progress 7/1/2017	FY2018 Supplies Expenses	FY2018 Contracted Services Expenses	FY2018 Interdepartment Services Expenses	FY2018 Transportation & Vehicles Expenses
90651 - O'Cain Street Main Replacement	\$ -	\$ 90,788.20	\$ -		\$ -	\$ 34,507.92	\$ 2,040.00	\$ 13,284.39	\$ 15,502.57	\$ 10,143.00
80238 - Japonski Island Water Design	\$ -	\$ 70,000.00	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90652 - UV Disinfection Facility	\$ -	\$ 277,411.66	\$ -	\$ 254.11	\$ 927.80	\$ -	\$ -	\$ 1,144.70	\$ 37.21	\$ -
90673 - HPR Water Improvements	\$ -	\$ 31,185.63	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90675 - SMCR Water Improvements - Roundabout to Bridge	\$ -	\$ 150,000.00	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90744 - Jeff Davis Street Water Main Replacement	\$ -	\$ -	\$ -	\$ 585.54	\$ 2,136.66	\$ 1,106,984.04	\$ -	\$ -	\$ -	\$ -
90754 - DeArmond Water Main	\$ -	\$ 50,000.00	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90766 - Baranoff Street W/WW Replacement	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90801 - Sitka FY17 Paving	\$ -	\$ 25,000.00	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90803 - Marine Street Utilities & Street Improvements	\$ -	\$ 100,000.00	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90819 - South Lake / West Degroff Improvements	\$ -	\$ 12,329.91	\$ 35,927.21	\$ 2,933.62	\$ 10,704.78	\$ 125,073.45	\$ -	\$ 189.00	\$ -	\$ -
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90842 - Blue Lake WTP Supply Line	\$ 75,000.00	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90843 - Lake Street (DeGroff to Arrowhead & Hirst)	\$ 75,000.00	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90844 - Lincoln Street Utilities (Jeff Davis to Harbor Drive)	\$ 75,000.00	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ (39,171.43)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 245,000.00	\$ 1,076,965.43	\$ 35,927.21	\$ 7,218.77	\$ 26,341.87	\$ 1,273,143.95	\$ 2,040.00	\$ 14,618.09	\$ 15,539.78	\$ 10,143.00

Unspent Capital Project Working Capital Appropriations	FY2018 Total Expenses	Mixed Project Expenses From Fund 730	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction In Progress	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90651 - O'Cain Street Main Replacement	\$ 40,969.96	\$ -	\$ -	\$ -	\$ 34,507.92	\$ 125,296.12	\$ -	\$ -	\$ -	\$ 90,788.20
80238 - Japonski Island Water Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ 70,000.00
90652 - UV Disinfection Facility	\$ 1,181.91	\$ -	\$ -	\$ -	\$ -	\$ 278,593.57	\$ -	\$ -	\$ -	\$ 278,593.57
90673 - HPR Water Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,185.63	\$ -	\$ -	\$ -	\$ 31,185.63
90675 - SMCR Water Improvements - Roundabout to Bridge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ 150,000.00
90744 - Jeff Davis Street Water Main Replacement	\$ -	\$ -	\$ -	\$ -	\$ 1,106,984.04	\$ 1,109,706.24	\$ -	\$ -	\$ -	\$ 2,722.20
90754 - DeArmond Water Main	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00
90766 - Baranoff Street W/WW Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90790 - DeGroff Street Utilities and Street Improvements	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000.00	\$ -	\$ -	\$ -	\$ 11,000.00
90801 - Sitka FY17 Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 25,000.00
90803 - Marine Street Utilities & Street Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
90819 - South Lake / West Degroff Improvements	\$ 189.00	\$ -	\$ -	\$ -	\$ 125,073.45	\$ 186,968.97	\$ -	\$ -	\$ -	\$ 61,895.52
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
90842 - Blue Lake WTP Supply Line	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 75,000.00
90843 - Lake Street (DeGroff to Arrowhead & Hirst)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
90844 - Lincoln Street Utilities (Jeff Davis to Harbor Drive)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (39,171.43)	\$ -	\$ -	\$ -	\$ (39,171.43)
Total:	\$ 42,340.87	\$ -	\$ -	\$ -	\$ 1,273,143.95	\$ 2,269,597.23	\$ -	\$ -	\$ -	\$ 1,146,453.28



Income Statement

Through 09/30/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
REVENUE							
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
	3411 - Totals	\$1,520,280.00	\$127,199.48	\$379,186.77	\$1,141,093.23	25%	\$369,607.43
3412							
3412.000	Water-Commercial	822,000.00	84,985.69	230,478.42	591,521.58	28	218,265.79
	3412 - Totals	\$822,000.00	\$84,985.69	\$230,478.42	\$591,521.58	28%	\$218,265.79
3413							
3413.000	Water-Harbor	11,600.00	999.75	3,192.41	8,407.59	28	2,796.63
	3413 - Totals	\$11,600.00	\$999.75	\$3,192.41	\$8,407.59	28%	\$2,796.63
3491							
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
	3492 - Totals	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$453.60
3493							
3493.000	Jobbing-Equipment	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							
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 Revenue Totals	\$25,000.00	\$0.00	\$780.00	\$24,220.00	3%	\$5,090.00
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	48,500.00	3,778.48	15,357.94	33,142.06	32	11,903.50
	3610 - Totals	\$48,500.00	\$3,778.48	\$15,357.94	\$33,142.06	32%	\$11,903.50
	Department 360 - Uses of Prop & Investment Totals	\$48,500.00	\$3,778.48	\$15,357.94	\$33,142.06	32%	\$11,903.50



Income Statement

Through 09/30/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	89.77
	3807 - 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
	3820 - 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
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
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
	5110 - Totals	\$53,500.00	\$0.00	\$0.00	\$53,500.00	0%	\$0.00
5120							
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
	5120 - Totals	\$22,669.96	\$0.00	\$0.00	\$22,669.96	0%	\$0.00
5203							
5203.005	Heating Fuel	6,000.00	126.59	422.44	5,577.56	7	.00
	5203 - Totals	\$6,000.00	\$126.59	\$422.44	\$5,577.56	7%	\$0.00
5204							
5204.001	Cell Phone Stipend	900.00	.00	.00	900.00	0	.00
	5204 - Totals	\$900.00	\$0.00	\$0.00	\$900.00	0%	\$0.00
5205							
5205.000	Insurance	21,000.00	1,732.70	5,198.10	15,801.90	25	4,311.36
	5205 - Totals	\$21,000.00	\$1,732.70	\$5,198.10	\$15,801.90	25%	\$4,311.36



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5206							
5206.000	Supplies	1,600.00	10.86	10.86	1,589.14	1	186.81
	5206 - Totals	\$1,600.00	\$10.86	\$10.86	\$1,589.14	1%	\$186.81
5208							
5208.000	Bldg Repair & Maint	6,500.00	1,428.46	1,428.46	5,071.54	22	1,220.68
	5208 - Totals	\$6,500.00	\$1,428.46	\$1,428.46	\$5,071.54	22%	\$1,220.68
5211							
5211.000	Data Processing Fees	37,777.00	3,148.08	9,444.24	28,332.76	25	6,879.99
	5211 - Totals	\$37,777.00	\$3,148.08	\$9,444.24	\$28,332.76	25%	\$6,879.99
5212							
5212.000	Contracted/Purchased Serv	168,767.68	53,512.95	53,512.95	115,254.73	32	551.86
	5212 - Totals	\$168,767.68	\$53,512.95	\$53,512.95	\$115,254.73	32%	\$551.86
5214							
5214.000	Interdepartment Services	440,124.00	73,304.39	123,550.39	316,573.61	28	112,237.64
	5214 - Totals	\$440,124.00	\$73,304.39	\$123,550.39	\$316,573.61	28%	\$112,237.64
5222							
5222.000	Postage	7,000.00	450.00	1,012.50	5,987.50	14	1,687.50
	5222 - Totals	\$7,000.00	\$450.00	\$1,012.50	\$5,987.50	14%	\$1,687.50
5224							
5224.000	Dues & Publications	2,000.00	315.00	415.00	1,585.00	21	105.00
	5224 - Totals	\$2,000.00	\$315.00	\$415.00	\$1,585.00	21%	\$105.00
5226							
5226.000	Advertising	1,500.00	.00	.00	1,500.00	0	32.20
	5226 - Totals	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$32.20
5231							
5231.000	Credit Card Expense	30,000.00	2,304.74	9,120.17	20,879.83	30	6,918.65
	5231 - Totals	\$30,000.00	\$2,304.74	\$9,120.17	\$20,879.83	30%	\$6,918.65
5290							
5290.000	Other Expenses	500.00	.00	.00	500.00	0	20.00
	5290 - 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



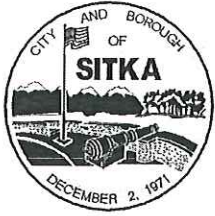
Income Statement

Through 09/30/17

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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 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	888.08	1,745.14	(1,745.14)	+++	1,726.16
5110.003	Sick Leave	.00	679.44	1,244.18	(1,244.18)	+++	1,096.10
5110.004	Overtime	.00	2,462.78	3,227.72	(3,227.72)	+++	449.43
5110 - Totals		\$224,442.40	\$17,748.82	\$32,922.76	\$191,519.64	15%	\$28,763.21
5120							
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
5120 - Totals		\$146,977.30	\$13,788.20	\$31,917.81	\$115,059.49	22%	\$30,000.73
5201							
5201.000	Training and Travel	4,500.00	.00	.00	4,500.00	0	1,383.91
5201 - Totals		\$4,500.00	\$0.00	\$0.00	\$4,500.00	0%	\$1,383.91
5202							
5202.000	Uniforms	600.00	.00	.00	600.00	0	11.13
5202 - Totals		\$600.00	\$0.00	\$0.00	\$600.00	0%	\$11.13
5203							
5203.001	Electric	33,000.00	6,553.72	6,553.72	26,446.28	20	7,013.47
5203 - Totals		\$33,000.00	\$6,553.72	\$6,553.72	\$26,446.28	20%	\$7,013.47
5204							
5204.001	Cell Phone Stipend	.00	75.00	225.00	(225.00)	+++	225.00
5204 - Totals		\$0.00	\$75.00	\$225.00	(\$225.00)	+++	\$225.00
5206							
5206.000	Supplies	17,000.00	4,479.86	4,545.59	12,454.41	27	1,314.74
5206 - Totals		\$17,000.00	\$4,479.86	\$4,545.59	\$12,454.41	27%	\$1,314.74
5207							
5207.000	Repairs & Maintenance	7,000.00	489.37	546.77	6,453.23	8	480.03
5207 - Totals		\$7,000.00	\$489.37	\$546.77	\$6,453.23	8%	\$480.03



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5212							
5212.000	Contracted/Purchased Serv	25,034.44	.00	.00	25,034.44	0	.00
5212 - 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
5221 - Totals		\$19,151.00	\$1,013.36	\$3,090.11	\$16,060.89	16%	\$4,333.38
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	.00	2,000.00	0	.00
5223 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00
5227							
5227.002	Rent-Equipment	3,000.00	739.66	739.66	2,260.34	25	615.55
5227 - Totals		\$3,000.00	\$739.66	\$739.66	\$2,260.34	25%	\$615.55
5290							
5290.000	Other Expenses	500.00	.00	.00	500.00	0	.00
5290.100	Unanticipated Repairs	200,000.00	13,528.71	16,251.96	183,748.04	8	.00
5290 - 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							
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
5110 - Totals		\$4,836.00	\$8,932.80	\$16,253.84	(\$11,417.84)	336%	\$16,183.17
5120							
5120.002	SBS	296.51	547.58	1,005.94	(709.43)	339	990.74
5120.003	Medicare	70.14	129.54	237.99	(167.85)	339	234.35
5120.004	PERS	1,064.13	1,965.17	3,610.11	(2,545.98)	339	3,555.64
5120.005	Health Insurance	.00	2,059.89	5,572.62	(5,572.62)	+++	5,330.38
5120.006	Life Insurance	.00	1.24	3.44	(3.44)	+++	3.82
5120.007	Workmen's Compensation	217.18	401.08	736.59	(519.41)	339	722.94
5120 - Totals		\$1,647.96	\$5,104.50	\$11,166.69	(\$9,518.73)	678%	\$10,837.87
5201							
5201.000	Training and Travel	6,000.00	.00	(210.00)	6,210.00	(4)	400.00
5201 - Totals		\$6,000.00	\$0.00	(\$210.00)	\$6,210.00	(4%)	\$400.00



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 610 - Treatment							
5202							
5202.000	Uniforms	400.00	.00	.00	400.00	0	.00
	5202 - Totals	\$400.00	\$0.00	\$0.00	\$400.00	0%	\$0.00
5203							
5203.001	Electric	45,000.00	7,256.33	7,256.33	37,743.67	16	9,139.39
	5203 - Totals	\$45,000.00	\$7,256.33	\$7,256.33	\$37,743.67	16%	\$9,139.39
5204							
5204.000	Telephone	7,000.00	.00	.00	7,000.00	0	.00
	5204 - Totals	\$7,000.00	\$0.00	\$0.00	\$7,000.00	0%	\$0.00
5206							
5206.000	Supplies	74,192.00	7,186.79	18,369.22	55,822.78	25	22,428.06
	5206 - Totals	\$74,192.00	\$7,186.79	\$18,369.22	\$55,822.78	25%	\$22,428.06
5207							
5207.000	Repairs & Maintenance	19,000.00	.00	.00	19,000.00	0	1,252.67
	5207 - Totals	\$19,000.00	\$0.00	\$0.00	\$19,000.00	0%	\$1,252.67
5212							
5212.000	Contracted/Purchased Serv	31,501.00	2,770.57	7,588.85	23,912.15	24	2,501.87
	5212 - 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
	5223 - 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
	5224 - Totals	\$0.00	\$0.00	\$75.00	(\$75.00)	+++	\$0.00
5290							
5290.000	Other Expenses	1,500.00	.00	.00	1,500.00	0	.00
	5290 - Totals	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$0.00
Department 610 - Treatment Totals		\$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



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 640 - Depreciation/Amortization							
6202							
6202.000	Depreciation-Plants	.00	75,453.17	226,359.51	(226,359.51)	+++	212,841.00
	6202 - Totals	\$0.00	\$75,453.17	\$226,359.51	(\$226,359.51)	+++	\$212,841.00
6205							
6205.000	Depreciation-Buildings	.00	13,041.56	39,124.68	(39,124.68)	+++	7,530.39
	6205 - Totals	\$0.00	\$13,041.56	\$39,124.68	(\$39,124.68)	+++	\$7,530.39
6206							
6206.000	Depreciation-Machinery	.00	306.08	918.24	(918.24)	+++	918.24
	6206 - Totals	\$0.00	\$306.08	\$918.24	(\$918.24)	+++	\$918.24
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$88,800.81	\$266,402.43	(\$266,402.43)	+++	\$221,289.63
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	79,449.00	4,233.48	8,089.98	71,359.02	10	14,283.35
	5295 - Totals	\$79,449.00	\$4,233.48	\$8,089.98	\$71,359.02	10%	\$14,283.35
7301							
7301.000	Note Principal Payments	393,253.00	26,905.00	41,188.35	352,064.65	10	4,070.75
	7301 - Totals	\$393,253.00	\$26,905.00	\$41,188.35	\$352,064.65	10%	\$4,070.75
	Division 650 - Debt Payments Totals	\$472,702.00	\$31,138.48	\$49,278.33	\$423,423.67	10%	\$18,354.10
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	245,000.00	.00	1,527,760.35	(1,282,760.35)	624	.00
	7200 - Totals	\$245,000.00	\$0.00	\$1,527,760.35	(\$1,282,760.35)	624%	\$0.00
	Division 680 - Transfers Between Funds Totals	\$245,000.00	\$0.00	\$1,527,760.35	(\$1,282,760.35)	624%	\$0.00
	EXPENSE TOTALS	\$2,399,822.74	\$345,940.75	\$2,204,849.53	\$194,973.21	92%	\$512,970.70
Fund 210 - Water Fund Totals							
	REVENUE TOTALS	2,444,080.00	232,711.15	645,014.68	1,799,065.32	26%	611,672.42
	EXPENSE TOTALS	2,399,822.74	345,940.75	2,204,849.53	194,973.21	92%	512,970.70
	Fund 210 - Water Fund Net Gain (Loss)	\$44,257.26	(\$113,229.60)	(\$1,559,834.85)	(\$1,604,092.11)	(3,524%)	\$98,701.72
Fund Type Enterprise Funds Totals							
	REVENUE TOTALS	2,444,080.00	232,711.15	645,014.68	1,799,065.32	26%	611,672.42
	EXPENSE TOTALS	2,399,822.74	345,940.75	2,204,849.53	194,973.21	92%	512,970.70



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	Proprietary Funds						
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



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 720 - Capital Projects-Water							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	.00	35,927.21	35,927.21	(35,927.21)	+++	.00
3101.020	Loan Proceeds	.00	7,218.77	7,218.77	(7,218.77)	+++	(585.46)
3101 - 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							
3151							
3151.020	Loan proceeds	.00	26,341.87	26,341.87	(26,341.87)	+++	585.46
3151 - Totals		\$0.00	\$26,341.87	\$26,341.87	(\$26,341.87)	+++	\$585.46
Department 315 - Federal Revenue Totals		\$0.00	\$26,341.87	\$26,341.87	(\$26,341.87)	+++	\$585.46
Department 390 - Cash Basis Receipts							
3950							
3950.210	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							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	2,040.00	2,040.00	(2,040.00)	+++	110.80
5206 - Totals		\$0.00	\$2,040.00	\$2,040.00	(\$2,040.00)	+++	\$110.80
5212							
5212.000	Contracted/Purchased Serv	310,241.60	3,465.15	14,618.09	295,623.51	5	7,727.19
5212 - Totals		\$310,241.60	\$3,465.15	\$14,618.09	\$295,623.51	5%	\$7,727.19
5214							
5214.000	Interdepartment Services	.00	15,539.78	15,539.78	(15,539.78)	+++	.00
5214 - Totals		\$0.00	\$15,539.78	\$15,539.78	(\$15,539.78)	+++	\$0.00



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	Proprietary Funds						
Fund Type	Capital Projects Funds						
Fund	720 - Capital Projects-Water						
EXPENSE							
Division	600 - Operations						
Department	630 - Operations						
5221							
5221.000	Transportation/Vehicles	.00	.00	10,143.00	(10,143.00)	+++	.00
	5221 - 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
Fund	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	720 - 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
	EXPENSE TOTALS	310,241.60	21,044.93	42,340.87	267,900.73	14%	7,837.99
Fund Type	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)



Balance Sheet

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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 210 - Water Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	1,372.00	56,981.00	(55,609.00)	(97.59)
1027 - Totals		\$1,372.00	\$56,981.00	(\$55,609.00)	(97.59%)
1030					
1030.100	Investment-Central Trea.	1,167,214.68	1,547,017.14	(379,802.46)	(24.55)
1030 - Totals		\$1,167,214.68	\$1,547,017.14	(\$379,802.46)	(24.55%)
1050					
1050.000	Accts Rec.-Misc Billing	(2,594.13)	3,057.85	(5,651.98)	(184.84)
1050.010	Accts Rec.-Utility Billing	176,392.53	141,063.20	35,329.33	25.05
1050.050	Accts Rec.-Collections	13,540.73	14,197.51	(656.78)	(4.63)
1050.900	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%
1070					
1070.010	Notes Receivable	(.01)	(.01)	.00	.00
1070 - Totals		(\$0.01)	(\$0.01)	\$0.00	0.00%
1100					
1100.010	Inventory - Materials	235,062.65	233,993.43	1,069.22	.46
1100 - Totals		\$235,062.65	\$233,993.43	\$1,069.22	0.46%
1200					
1200.020	Prepaid Insurance	15,594.32	12,934.13	2,660.19	20.57
1200.030	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%
1520					
1520.100	Water Plant	34,057,333.22	32,585,862.26	1,471,470.96	4.52
1520 - Totals		\$34,057,333.22	\$32,585,862.26	\$1,471,470.96	4.52%
1540					
1540.000	Buildings	8,894,611.74	901,309.05	7,993,302.69	886.85
1540 - Totals		\$8,894,611.74	\$901,309.05	\$7,993,302.69	886.85%
1550					
1550.000	Machinery & Equipment	167,995.95	167,995.95	.00	.00
1550 - Totals		\$167,995.95	\$167,995.95	\$0.00	0.00%
1590					
1590.000	Construction in Progress	(.11)	(.11)	.00	.00
1590 - Totals		(\$0.11)	(\$0.11)	\$0.00	0.00%



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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 210 - Water Fund					
ASSETS					
1620					
1620.000	Accumulated Depr Ut Plant	(14,694,813.69)	(13,775,857.11)	(918,956.58)	(6.67)
1620 - 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)
1640 - 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
1810 - 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)
1820 - Totals		\$0.00	\$83,570.36	(\$83,570.36)	(100.00%)
1825					
1825.000	Deferred Outflow Pension	114,426.00	60,389.00	54,037.00	89.48
1825 - 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%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	(373.58)	373.58	100.00
2020 - Totals		\$0.00	(\$373.58)	\$373.58	100.00%
2060					
2060.000	Compensated Absences Pay.	19,317.00	19,184.85	132.15	.69
2060 - Totals		\$19,317.00	\$19,184.85	\$132.15	0.69%
2100					
2100.007	Deposits - Water	100.00	1,200.00	(1,100.00)	(91.67)
2100 - Totals		\$100.00	\$1,200.00	(\$1,100.00)	(91.67%)
2200					
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					
2500.500	Notes Payable-State	6,516,530.20	6,161,384.49	355,145.71	5.76



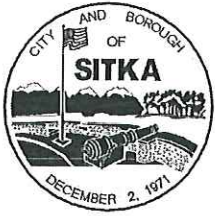
Balance Sheet

Through 09/30/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 210 - Water Fund					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2500.900	Net Pension Liability	491,297.00	342,549.00	148,748.00	43.42
2500 - 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%
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	53,838.86	53,838.86	.00	.00
2800.002	Contributed Cap.-State	13,579,799.42	13,579,799.42	.00	.00
2800.003	Contributed Cap.-Local	80,301.48	80,301.48	.00	.00
2800 - Totals		\$13,713,939.76	\$13,713,939.76	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	(11,860.61)	(11,860.61)	.00	.00
2900 - Totals		(\$11,860.61)	(\$11,860.61)	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	(1,024,704.43)	(1,024,704.43)	.00	.00
2910 - Totals		(\$1,024,704.43)	(\$1,024,704.43)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	11,193,653.68	2,088,159.58	9,105,494.10	436.05
2920.500	Post Soft Close Entries	(2,434.18)	(2,434.18)	.00	.00
2920 - Totals		\$11,191,219.50	\$2,085,725.40	\$9,105,494.10	436.56%
2965					
2965.000	P/Y Encumbrance Control	11,859.89	11,859.89	.00	.00
2965 - Totals		\$11,859.89	\$11,859.89	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$23,880,454.11	\$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%)



Balance Sheet

Through 09/30/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds					
	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%)



Balance Sheet

Through 09/30/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Capital Projects Funds					
Fund 720 - Capital Projects-Water					
ASSETS					
1030					
1030.100	Investment-Central Trea.	1,076,965.43	455,303.38	621,662.05	136.54
	1030 - 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	+++
	1050 - Totals	\$69,487.85	\$242,155.48	(\$172,667.63)	(71.30%)
1590					
1590.000	Construction in Progress	1,273,143.95	8,587,074.82	(7,313,930.87)	(85.17)
	1590 - Totals	\$1,273,143.95	\$8,587,074.82	(\$7,313,930.87)	(85.17%)
	ASSETS TOTALS	\$2,419,597.23	\$9,284,533.68	(\$6,864,936.45)	(73.94%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	1,319,191.95	1,319,191.95	.00	.00
2800.002	Contributed Cap.-State	181,396.23	181,396.23	.00	.00
	2800 - Totals	\$1,500,588.18	\$1,500,588.18	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	363,522.04	363,522.04	.00	.00
	2900 - Totals	\$363,522.04	\$363,522.04	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	1,743,704.43	1,743,704.43	.00	.00
	2910 - Totals	\$1,743,704.43	\$1,743,704.43	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(2,379,602.71)	6,048,079.06	(8,427,681.77)	(139.34)
	2920 - Totals	(\$2,379,602.71)	\$6,048,079.06	(\$8,427,681.77)	(139.34%)
2965					
2965.000	P/Y Encumbrance Control	(363,522.04)	(363,522.04)	.00	.00
	2965 - Totals	(\$363,522.04)	(\$363,522.04)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$864,689.90	\$9,292,371.67	(\$8,427,681.77)	(90.69%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(1,597,248.20)			
	Fund Expenses	42,340.87			
	FUND EQUITY TOTALS	\$2,419,597.23	\$9,292,371.67	(\$6,872,774.44)	(73.96%)
	LIABILITIES AND FUND EQUITY TOTALS	\$2,419,597.23	\$9,292,371.67	(\$6,872,774.44)	(73.96%)
	Fund 720 - Capital Projects-Water Totals	\$0.00	(\$7,837.99)	\$7,837.99	100.00%



Balance Sheet

Through 09/30/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year 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%