





















Wastewater 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	786,584	 Increased over last year	 Met Plan
Earnings Before Interest	13,194	 Improved over last year	 More Earnings Than Planned
Earnings Before Interest and Depreciation	321,721	 Improved over last year	 More Earnings Than Planned
Net Income	64,689	 Improved over last year	 More Net Income Than Planned
Total Working Capital	7,081,372	 Greater than last year	 Met Plan
Repair Reserve (1% of PPI)	537,068	 Not Significantly Different	 Met Plan
Working Capital Appropriated For Projects	2,456,571	 Greater than last year	 Met Plan
Undesignated Working Capital	4,087,732	 Greater than last year	 Greater Than Plan
Days Cash on Hand, Total Working Capital	1,165.84	 Increased over last year	 Exceeded Plan
Days Cash on Hand, Undesignated Working Capital	672.98	 Increased over last year	 Exceeded Plan

The Wastewater Fund is stable and its performance to date in FY2016 is ahead of plan. As with other enterprise funds, however, the amount of total working capital on hand is insufficient to pay for repairs and renovations of infrastructure without additional debt financing. Such debt

financing, in turn, will necessitate user fee increase above the rate of inflation for the foreseeable future.

A new significant unplanned infrastructure repair need, the primary force main connecting to the wastewater treatment plant, has the potential to further strain the financial condition of the fund. Repeated leaks in the force main have prompted management to request \$250,000 in CAPEX funding in FY2019 to assess the condition of the force main.

In addition to the need to examine the condition of the primary wastewater treatment plant force main, the physical condition of the wastewater treatment plant itself is deteriorating and is urgently in need of repair. The wastewater treatment plant was constructed from 1984-1988 and has now been continuously operated for over 30 years. The useful life of the plant, for accounting purposes, was 30 years, so the plant will be fully depreciated in FY2018. The plant has had upgrades to some of its structural elements, including a new roof, but key elements urgently need repair. These include the HVAC system and the external building envelope. It is critical to note again that while the wastewater treatment fund is building working capital, it has not always done so in the past and, as a result, no working capital was accrued for the eventual significant repairs to the plant.

City and Borough of Sitka
Wastewater 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 (\$/L - 25.00%)	Variance To FY2018 Plan
Revenue:									
Wastewater Fees	740,673	-	-	-	740,673	709,116	31,557	747,900	(7,227)
Jobbing	44,684	-	-	-	44,684	3,763	40,921	61,400	(16,716)
Other Operating Revenue	1,227	-	-	-	1,227	5,511	(4,284)	5,900	(4,673)
Total Revenue:	786,584	-	-	-	786,584	718,390	68,194	815,200	(28,616)
Cost of Sales:									
Collections	221,791	-	-	-	221,791	176,460	(45,331)	347,716	125,925
Treatment	80,773	-	-	-	80,773	130,407	49,634	53,051	(27,723)
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	308,527	-	-	-	308,527	306,441	(2,086)	308,527	-
Total Cost of Sales:	611,091	-	-	-	611,091	613,308	2,217	709,294	98,203
Gross Margin:	175,493	-	-	-	175,493	105,082	70,411	105,906	69,587
	22.31%	0.00%	0.00%	0.00%	22.31%	14.63%	7.68%	12.99%	9.32%
Selling and Administrative Expenses	162,299	-	-	-	162,299	191,253	28,954	266,492	104,193
Earnings Before Interest (EBI):	13,194	-	-	-	13,194	(86,171)	99,365	(160,586)	173,780
	1.68%	0.00%	0.00%	0.00%	1.68%	-12.00%	13.67%	-19.70%	21.38%
Non-operating Revenue and Expense:									
Non-operating revenue:	31,349	-	-	-	31,349	2,369	28,980	31,250	99
Grant Revenue	35,927	-	-	-	35,927	-	35,927	35,927	-
Interest Expense:	(15,782)	-	-	-	(15,782)	(21,335)	5,554	(15,782)	-
Total Non-operating Revenue & Expense:	51,495	-	-	-	51,495	(18,966)	70,461	51,396	99
Net Income:	64,689	-	-	-	64,689	(105,137)	169,826	(109,190)	173,879
	8.22%	0.00%	0.00%	0.00%	8.22%	-14.64%	249.03%	-13.39%	21.62%
Earnings Before Interest and Depreciation (EBIDA):	321,721	-	-	-	321,721	220,270	101,451	147,942	173,780
	40.90%	0.00%	0.00%	0.00%	40.90%	30.66%	10.24%	18.15%	22.75%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	373,216	-	-	-	373,216	201,304	171,912	199,337	173,879
Debt Principal	73,615	-	-	-	73,615	86,579	12,964	73,615	(0)
Debt Principal Coverage Surplus/Deficit	299,601	-	-	-	299,601	114,726	184,875	125,722	173,879
Debt Principal Coverage Percentage	507%	0%	0%	0%	506.98%	232.51%	274.47%	270.78%	236.20%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	299,601	-	-	-	299,601	114,726	184,875	125,722	173,879
Depreciation	308,527	-	-	-	308,527	306,441	(2,086)	308,527	-
Cash Accumulated For/(Taken From) Asset Replacement	(8,927)	-	-	-	(8,927)	(191,716)	182,789	(182,805)	173,879

City and Borough of Sitka
Wastewater Utility
Income Statement
For The Twelve-Month Period Ending June 30, 2018
(Unaudited)

Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	299,601	-	-	-	299,601	114,726	184,875	125,722	173,879
CapEx, Accruals, and other Balance Sheet Changes	(33,684)	-	-	-	(33,684)	16,641	(50,325)	(33,684)	-
Increase in (Decrease in) Working Capital	265,917	-	-	-	265,917	131,367	134,550	92,038	173,879
Plus Beginning Total Working Capital	6,815,455	7,081,372	7,081,372	7,081,372	6,815,455	5,513,454	1,302,001	6,815,455	-
Equals Ending Total Working Capital:	7,081,372	7,081,372	7,081,372	7,081,372	7,081,372	5,644,821	1,436,551	6,907,493	173,879
Repair Reserve (1% of PPE):	537,068	537,068	537,068	537,068	537,068				
Working Capital Designated for CapEx	2,456,571	2,456,571	2,456,571	2,456,571	2,456,571				
Undesignated Working Capital	4,087,732	4,087,732	4,087,732	4,087,732	4,087,732				
Total Working Capital:	7,081,372	7,081,372	7,081,372	7,081,372	7,081,372				
Days On Hand Annual Cash Outlays in Total Working Capital:	1,165.84	-	-	-	1,165.84				
Days On Hand Annual Cash Outlays in Total Working Capital Less Repair Reserve:	1,077.42	-	-	-	1,077.42				
Days On Hand Annual Cash Outlays in Undesignated Working Capital	672.98	-	-	-	672.98				
Worki Current Assets	7,536,372	-	-	-	7,536,372				
Current Liabilities	(129,796)	-	-	-	(129,796)				
CPLTD	(325,203)	-	-	-	(325,203)				
Total Working Capital	7,081,372	-	-	-	7,081,372				

City and Borough of Sitka
Wastewater Utility
Income Statement
For The Twelve-Month Period Ending June 30, 2018
(Unaudited)

Project	Cash	State Grant A/R	State Loan A/R	Federal Loan A/R	Construction In Progress 6/30/2017	Supplies Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Total Expenses
90258 - Replace Lift Station Alarm System	\$ 186,537.23	\$ -	\$ -	\$ -	\$ 4,264.98	\$ -	\$ -	\$ -	\$ -
90259 - Cathodic Protection 14 Lift Station	\$ 128,088.34	\$ -	\$ -	\$ -	\$ 20,896.28	\$ -	\$ -	\$ -	\$ -
90447 - WWTP Control System	\$ 85,402.53	\$ -	\$ -	\$ -	\$ 14,597.47	\$ -	\$ -	\$ -	\$ -
90531 - Monastery/Kincaid Sewer Design Replacement	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90565 - Jamestown Bay Lift Station Rebuild	\$ 58,231.68	\$ -	\$ -	\$ -	\$ 26,768.32	\$ -	\$ -	\$ -	\$ -
90602 - Sanitary Sewer Main Replacement	\$ 145,642.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90655 - Supply Fan 4 Replacement	\$ 209,935.02	\$ -	\$ -	\$ -	\$ 3,064.98	\$ -	\$ -	\$ -	\$ -
90675 - SMCR Utility Improvements (Roundabout to Smith Street)	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90713 - Crescent & Landfill Lift Station Replacement	\$ (594,431.29)	\$ -	\$ 809,438.82	\$ -	\$ 1,024,608.03	\$ 363.55	\$ 239,605.00	\$ 6,751.18	\$ 246,719.73
90732 - Hollywood/New Archangel Water & Wastewater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90733 - HPR Sewer Improvements (DOT)	\$ 7,486.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90744 - Jeff Davis Street Sewer Main Replacement	\$ 160,286.73	\$ -	\$ -	\$ -	\$ 46,847.43	\$ -	\$ -	\$ -	\$ -
90750 - WWTP Exterior Rot	\$ 28,129.08	\$ -	\$ -	\$ -	\$ 21,870.92	\$ -	\$ -	\$ -	\$ -
90766 - Baranof Water & Wastewater Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90781 - Replace 12 x 14 Coiling Door	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90782 - Replace 2 Medium Size Lift Station Pumps	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90783 - Replace Generators - Lift Stations	\$ 331,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90784 - WWTP Garage Door & Blowers	\$ 52,242.38	\$ -	\$ -	\$ -	\$ 36,478.35	\$ 1,279.27	\$ -	\$ -	\$ 1,279.27
90790 - DeGroff Street Utilities and Street Improvements	\$ (13,614.83)	\$ -	\$ 16,018.16	\$ -	\$ 6,578.54	\$ -	\$ 30,397.75	\$ 1,638.54	\$ 32,036.29
90796 - Brady Street Water/Wastewater HPR To Gavin	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90800 - Hypochlorite Injection System	\$ 24,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90803 - Marine Street Street Improvements - Erler to Osprey	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90805 - Replace 1995 CCTV Equipment	\$ 13,472.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90808 - Replace WWTP Chlorine Generator	\$ 38,359.29	\$ -	\$ -	\$ -	\$ 120,476.49	\$ -	\$ 1,164.22	\$ -	\$ 1,164.22
90809 - Replace WWTP Influent Grinder	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90801 - Sitka FY17 Paving	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90813 - Upgrade RV Dump Site	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90819 - South Lake / West Degroff Improvements	\$ (42,485.01)	\$ 35,927.22	\$ 17,156.33	\$ -	\$ 125,073.45	\$ -	\$ 10,083.06	\$ 44,920.87	\$ 55,003.93
90816 - Channel Lift Station	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90843 - Lake Street (DeGroff to Arrowhead & Hirst) Utility Improvements	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90844 - Lincoln Street (Jeff Davis to Harbor Drive) Utility Improvements	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90845 - Trailer-Mounted 3-Phase Generator	\$ 90,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90845 - WWTP Generator Replacement	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 1,618,281.88	\$ 35,927.22	\$ 842,613.31	\$ -	\$ 1,451,525.24	\$ 1,642.82	\$ 281,250.03	\$ 53,310.59	\$ 336,203.44

Project	Mixed Project Expenses Reclassified	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction In Progress 6/30/2018	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90258 - Replace Lift Station Alarm System	\$ -	\$ -	\$ -	\$ 4,264.98	\$ 190,802.21	\$ -	\$ -	\$ -	\$ 186,537.23
90259 - Cathodic Protection 14 Lift Station	\$ -	\$ -	\$ -	\$ 20,896.28	\$ 148,984.62	\$ -	\$ -	\$ -	\$ 128,088.34
90447 - WWTP Control System	\$ -	\$ -	\$ -	\$ 14,597.47	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 85,402.53
90531 - Monastery/Kincaid Sewer Design Replacement	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00
90565 - Jamestown Bay Lift Station Rebuild	\$ -	\$ -	\$ -	\$ 26,768.32	\$ 85,000.00	\$ -	\$ -	\$ -	\$ 58,231.68
90602 - Sanitary Sewer Main Replacement	\$ -	\$ -	\$ -	\$ -	\$ 145,642.62	\$ -	\$ -	\$ -	\$ 145,642.62
90655 - Supply Fan 4 Replacement	\$ -	\$ -	\$ -	\$ 3,064.98	\$ 213,000.00	\$ -	\$ -	\$ -	\$ 209,935.02
90675 - SMCR Utility Improvements (Roundabout to Smith Street)	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
90713 - Crescent & Landfill Lift Station Replacement	\$ -	\$ -	\$ -	\$ 1,024,971.58	\$ 1,239,979.11	\$ -	\$ 40,251.06	\$ 40,251.06	\$ 174,756.47
90732 - Hollywood/New Archangel Water & Wastewater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90733 - HPR Sewer Improvements (DOT)	\$ -	\$ -	\$ -	\$ -	\$ 7,486.11	\$ -	\$ -	\$ -	\$ 7,486.11
90744 - Jeff Davis Street Sewer Main Replacement	\$ -	\$ -	\$ -	\$ 46,847.43	\$ 207,134.16	\$ -	\$ -	\$ -	\$ 160,286.73
90750 - WWTP Exterior Rot	\$ -	\$ -	\$ -	\$ 21,870.92	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 28,129.08
90766 - Baranof Water & Wastewater Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90781 - Replace 12 x 14 Coiling Door	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
90782 - Replace 2 Medium Size Lift Station Pumps	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 40,000.00
90783 - Replace Generators - Lift Stations	\$ -	\$ -	\$ -	\$ -	\$ 331,000.00	\$ -	\$ -	\$ -	\$ 331,000.00
90784 - WWTP Garage Door & Blowers	\$ -	\$ -	\$ -	\$ 37,757.62	\$ 90,000.00	\$ -	\$ -	\$ -	\$ 52,242.38
90790 - DeGroff Street Utilities and Street Improvements	\$ -	\$ -	\$ -	\$ 6,578.54	\$ 8,981.87	\$ -	\$ -	\$ -	\$ 2,403.33
90796 - Brady Street Water/Wastewater HPR To Gavin	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
90800 - Hypochlorite Injection System	\$ -	\$ -	\$ -	\$ -	\$ 24,000.00	\$ -	\$ -	\$ -	\$ 24,000.00
90803 - Marine Street Street Improvements - Erler to Osprey	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00
90805 - Replace 1995 CCTV Equipment	\$ -	\$ -	\$ -	\$ -	\$ 13,472.00	\$ -	\$ -	\$ -	\$ 13,472.00
90808 - Replace WWTP Chlorine Generator	\$ -	\$ -	\$ -	\$ 120,476.49	\$ 158,835.78	\$ -	\$ -	\$ -	\$ 38,359.29
90809 - Replace WWTP Influent Grinder	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
90801 - Sitka FY17 Paving	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 75,000.00
90813 - Upgrade RV Dump Site	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90819 - South Lake / West Degroff Improvements	\$ -	\$ -	\$ -	\$ 125,073.45	\$ 135,671.99	\$ -	\$ -	\$ -	\$ 10,598.54
90816 - Channel Lift Station	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
90843 - Lake Street (DeGroff to Arrowhead & Hirst) Utility Improvements	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 75,000.00
90844 - Lincoln Street (Jeff Davis to Harbor Drive) Utility Improvements	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 75,000.00
90845 - Trailer-Mounted 3-Phase Generator	\$ -	\$ -	\$ -	\$ -	\$ 90,000.00	\$ -	\$ -	\$ -	\$ 90,000.00
90845 - WWTP Generator Replacement	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ 1,453,168.06	\$ 3,949,990.47	\$ -	\$ 40,251.06	\$ 40,251.06	\$ 2,456,571.35



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 220 - Waste Water Treatment							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3421							
3421.000	Wastewater Fees	2,991,600.00	249,680.69	740,673.08	2,250,926.92	25	709,115.91
	3421 - Totals	\$2,991,600.00	\$249,680.69	\$740,673.08	\$2,250,926.92	25%	\$709,115.91
3491							
3491.000	Jobbing-Labor	234,000.00	44,684.24	44,684.24	189,315.76	19	45,713.37
	3491 - Totals	\$234,000.00	\$44,684.24	\$44,684.24	\$189,315.76	19%	\$45,713.37
3492							
3492.000	Jobbing-Materials/Parts	5,700.00	.00	.00	5,700.00	0	.00
	3492 - Totals	\$5,700.00	\$0.00	\$0.00	\$5,700.00	0%	\$0.00
3493							
3493.000	Jobbing-Equipment	5,900.00	.00	.00	5,900.00	0	3,762.50
	3493 - Totals	\$5,900.00	\$0.00	\$0.00	\$5,900.00	0%	\$3,762.50
	Department 340 - Operating Revenue Totals	\$3,237,200.00	\$294,364.93	\$785,357.32	\$2,451,842.68	24%	\$758,591.78
Department 350 - Non-Operating Revenue							
3501							
3501.001	Connection Fees	23,000.00	.00	730.00	22,270.00	3	5,090.00
	3501 - Totals	\$23,000.00	\$0.00	\$730.00	\$22,270.00	3%	\$5,090.00
	Department 350 - Non-Operating Revenue Totals	\$23,000.00	\$0.00	\$730.00	\$22,270.00	3%	\$5,090.00
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	125,000.00	11,668.94	31,348.78	93,651.22	25	29,207.90
	3610 - Totals	\$125,000.00	\$11,668.94	\$31,348.78	\$93,651.22	25%	\$29,207.90
	Department 360 - Uses of Prop & Investment Totals	\$125,000.00	\$11,668.94	\$31,348.78	\$93,651.22	25%	\$29,207.90
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	45.36	(45.36)	+++	136.92
	3807 - Totals	\$0.00	\$0.00	\$45.36	(\$45.36)	+++	\$136.92
3820							
3820.000	Bad Debt Collected	600.00	35.65	451.15	148.85	75	284.34
	3820 - Totals	\$600.00	\$35.65	\$451.15	\$148.85	75%	\$284.34
	Department 380 - Miscellaneous Totals	\$600.00	\$35.65	\$496.51	\$103.49	83%	\$421.26



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 220 - Waste Water Treatment							
REVENUE							
Division 300 - Revenue							
Department 390 - Cash Basis Receipts							
3950							
3950.000	Interfund Transfers In	.00	.00	731,792.94	(731,792.94)	+++	.00
	3950 - Totals	\$0.00	\$0.00	\$731,792.94	(\$731,792.94)	+++	\$0.00
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$731,792.94	(\$731,792.94)	+++	\$0.00
	Division 300 - Revenue Totals	\$3,385,800.00	\$306,069.52	\$1,549,725.55	\$1,836,074.45	46%	\$793,310.94
	REVENUE TOTALS	\$3,385,800.00	\$306,069.52	\$1,549,725.55	\$1,836,074.45	46%	\$793,310.94
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	126,097.80	6,355.39	13,544.39	112,553.41	11	19,819.25
5110.002	Holidays	.00	631.92	1,053.20	(1,053.20)	+++	1,834.36
5110.003	Sick Leave	.00	421.28	421.28	(421.28)	+++	1,340.88
5110.004	Overtime	29,000.00	.00	.00	29,000.00	0	.00
5110.010	Temp Wages	23,000.00	.00	.00	23,000.00	0	.00
	5110 - Totals	\$178,097.80	\$7,408.59	\$15,018.87	\$163,078.93	8%	\$22,994.49
5120							
5120.001	Annual Leave	30,470.00	1,895.76	1,895.76	28,574.24	6	13,636.84
5120.002	SBS	12,570.65	574.94	1,050.64	11,520.01	8	2,244.01
5120.003	Medicare	2,973.46	135.99	248.53	2,724.93	8	530.79
5120.004	PERS	33,351.21	2,046.96	3,721.21	29,630.00	11	8,053.47
5120.005	Health Insurance	22,135.00	839.82	2,251.13	19,883.87	10	5,777.47
5120.006	Life Insurance	14.16	.57	1.47	12.69	10	4.23
5120.007	Workmen's Compensation	9,725.00	522.42	926.29	8,798.71	10	1,636.71
	5120 - Totals	\$111,239.48	\$6,016.46	\$10,095.03	\$101,144.45	9%	\$31,883.52
5201							
5201.000	Training and Travel	.00	.00	(310.00)	310.00	+++	.00
	5201 - Totals	\$0.00	\$0.00	(\$310.00)	\$310.00	+++	\$0.00
5203							
5203.005	Heating Fuel	40,000.00	.00	727.12	39,272.88	2	946.20
	5203 - Totals	\$40,000.00	\$0.00	\$727.12	\$39,272.88	2%	\$946.20
5204							
5204.000	Telephone	28,000.00	925.59	925.59	27,074.41	3	914.26



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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 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5204.001	Cell Phone Stipend	2,100.00	.00	.00	2,100.00	0	.00
5204	Totals	\$30,100.00	\$925.59	\$925.59	\$29,174.41	3%	\$914.26
5205							
5205.000	Insurance	27,115.00	2,155.54	6,466.62	20,648.38	24	4,358.73
5205	Totals	\$27,115.00	\$2,155.54	\$6,466.62	\$20,648.38	24%	\$4,358.73
5206							
5206.000	Supplies	2,800.00	.00	39.00	2,761.00	1	78.40
5206	Totals	\$2,800.00	\$0.00	\$39.00	\$2,761.00	1%	\$78.40
5208							
5208.000	Bldg Repair & Maint	106,000.00	1,855.10	1,855.10	104,144.90	2	5,357.36
5208	Totals	\$106,000.00	\$1,855.10	\$1,855.10	\$104,144.90	2%	\$5,357.36
5211							
5211.000	Data Processing Fees	64,763.00	5,396.92	16,190.76	48,572.24	25	16,442.49
5211	Totals	\$64,763.00	\$5,396.92	\$16,190.76	\$48,572.24	25%	\$16,442.49
5212							
5212.000	Contracted/Purchased Serv	49,050.68	240.14	240.14	48,810.54	0	622.31
5212	Totals	\$49,050.68	\$240.14	\$240.14	\$48,810.54	0%	\$622.31
5214							
5214.000	Interdepartment Services	404,201.00	38,101.34	97,134.84	307,066.16	24	96,061.94
5214	Totals	\$404,201.00	\$38,101.34	\$97,134.84	\$307,066.16	24%	\$96,061.94
5221							
5221.000	Transportation/Vehicles	.00	75.00	225.00	(225.00)	+++	.00
5221	Totals	\$0.00	\$75.00	\$225.00	(\$225.00)	+++	\$0.00
5222							
5222.000	Postage	5,600.00	450.00	1,021.46	4,578.54	18	1,694.86
5222	Totals	\$5,600.00	\$450.00	\$1,021.46	\$4,578.54	18%	\$1,694.86
5224							
5224.000	Dues & Publications	2,000.00	100.00	100.00	1,900.00	5	35.00
5224	Totals	\$2,000.00	\$100.00	\$100.00	\$1,900.00	5%	\$35.00
5226							
5226.000	Advertising	2,000.00	.00	.00	2,000.00	0	.00
5226	Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5231							
5231.000	Credit Card Expense	43,000.00	3,233.21	12,569.62	30,430.38	29	9,863.91
	5231 - Totals	\$43,000.00	\$3,233.21	\$12,569.62	\$30,430.38	29%	\$9,863.91
	Department 601 - Administration Totals	\$1,065,966.96	\$65,957.89	\$162,299.15	\$903,667.81	15%	\$191,253.47
Department 607 - Collections							
5110							
5110.001	Regular Salaries/Wages	492,135.80	30,392.45	62,346.21	429,789.59	13	51,712.63
5110.002	Holidays	.00	2,062.72	5,040.92	(5,040.92)	+++	3,744.66
5110.003	Sick Leave	.00	4,820.15	6,240.78	(6,240.78)	+++	3,307.78
5110.004	Overtime	.00	5,879.69	9,222.11	(9,222.11)	+++	8,527.36
	5110 - Totals	\$492,135.80	\$43,155.01	\$82,850.02	\$409,285.78	17%	\$67,292.43
5120							
5120.001	Annual Leave	.00	4,588.73	10,550.16	(10,550.16)	+++	16,335.32
5120.002	SBS	30,168.22	2,937.40	5,757.57	24,410.65	19	5,164.32
5120.003	Medicare	7,135.97	694.84	1,361.94	5,774.03	19	1,221.57
5120.004	PERS	108,269.98	10,424.42	19,698.87	88,571.11	18	16,724.22
5120.005	Health Insurance	172,612.76	10,293.14	29,290.14	143,322.62	17	21,750.36
5120.006	Life Insurance	86.88	5.30	15.58	71.30	18	14.24
5120.007	Workmen's Compensation	27,412.25	2,669.07	4,860.15	22,552.10	18	3,389.01
	5120 - Totals	\$345,686.06	\$31,612.90	\$71,534.41	\$274,151.65	21%	\$64,599.04
5201							
5201.000	Training and Travel	12,000.00	.00	100.00	11,900.00	1	2,712.06
	5201 - Totals	\$12,000.00	\$0.00	\$100.00	\$11,900.00	1%	\$2,712.06
5202							
5202.000	Uniforms	1,000.00	.00	99.99	900.01	10	.00
	5202 - Totals	\$1,000.00	\$0.00	\$99.99	\$900.01	10%	\$0.00
5203							
5203.001	Electric	100,000.00	16,781.90	16,781.90	83,218.10	17	18,194.99
	5203 - Totals	\$100,000.00	\$16,781.90	\$16,781.90	\$83,218.10	17%	\$18,194.99
5204							
5204.000	Telephone	1,800.00	171.53	171.53	1,628.47	10	85.91
5204.001	Cell Phone Stipend	.00	175.00	525.00	(525.00)	+++	500.00
	5204 - Totals	\$1,800.00	\$346.53	\$696.53	\$1,103.47	39%	\$585.91



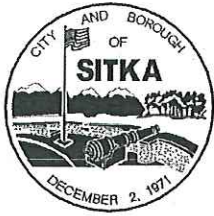
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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 607 - Collections							
5206							
5206.000	Supplies	49,000.00	1,891.97	1,995.68	47,004.32	4	12,792.93
	5206 - Totals	\$49,000.00	\$1,891.97	\$1,995.68	\$47,004.32	4%	\$12,792.93
5207							
5207.000	Repairs & Maintenance	30,000.00	1,039.99	6,204.73	23,795.27	21	5,729.76
	5207 - Totals	\$30,000.00	\$1,039.99	\$6,204.73	\$23,795.27	21%	\$5,729.76
5212							
5212.000	Contracted/Purchased Serv	10,034.44	.00	.00	10,034.44	0	.00
	5212 - Totals	\$10,034.44	\$0.00	\$0.00	\$10,034.44	0%	\$0.00
5221							
5221.000	Transportation/Vehicles	185,461.00	13,077.75	39,187.08	146,273.92	21	18,037.16
	5221 - Totals	\$185,461.00	\$13,077.75	\$39,187.08	\$146,273.92	21%	\$18,037.16
5223							
5223.000	Tools & Small Equipment	7,500.00	.00	276.73	7,223.27	4	329.00
	5223 - Totals	\$7,500.00	\$0.00	\$276.73	\$7,223.27	4%	\$329.00
5227							
5227.002	Rent-Equipment	5,248.00	.00	.00	5,248.00	0	.00
	5227 - Totals	\$5,248.00	\$0.00	\$0.00	\$5,248.00	0%	\$0.00
5290							
5290.000	Other Expenses	1,000.00	.00	(40.00)	1,040.00	(4)	35.00
5290.100	Unanticipated Repairs	150,000.00	441.26	2,103.76	147,896.24	1	1,715.50
	5290 - Totals	\$151,000.00	\$441.26	\$2,063.76	\$148,936.24	1%	\$1,750.50
	Department 607 - Collections Totals	\$1,390,865.30	\$108,347.31	\$221,790.83	\$1,169,074.47	16%	\$192,023.78
Department 610 - Treatment							
5110							
5110.001	Regular Salaries/Wages	9,282.00	18,250.66	41,282.02	(32,000.02)	445	48,977.48
5110.004	Overtime	.00	139.14	1,226.68	(1,226.68)	+++	900.97
	5110 - Totals	\$9,282.00	\$18,389.80	\$42,508.70	(\$33,226.70)	458%	\$49,878.45
5120							
5120.002	SBS	569.10	1,127.33	2,605.82	(2,036.72)	458	3,051.76
5120.003	Medicare	134.61	266.65	616.33	(481.72)	458	721.90
5120.004	PERS	2,042.45	4,045.75	9,351.89	(7,309.44)	458	10,998.20
5120.005	Health Insurance	.00	4,174.83	12,663.20	(12,663.20)	+++	14,361.62



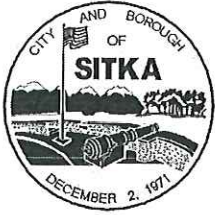
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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 610 - Treatment							
5120.006	Life Insurance	.00	2.04	6.68	(6.68)	+++	8.80
5120.007	Workmen's Compensation	517.11	1,024.32	2,289.81	(1,772.70)	443	2,226.89
5120 - Totals		\$3,263.27	\$10,640.92	\$27,533.73	(\$24,270.46)	844%	\$31,369.17
5201							
5201.000	Training and Travel	4,000.00	.00	(310.00)	4,310.00	(8)	1,746.80
5201 - Totals		\$4,000.00	\$0.00	(\$310.00)	\$4,310.00	(8%)	\$1,746.80
5202							
5202.000	Uniforms	600.00	.00	.00	600.00	0	95.00
5202 - Totals		\$600.00	\$0.00	\$0.00	\$600.00	0%	\$95.00
5203							
5203.001	Electric	60,000.00	9,455.42	9,455.42	50,544.58	16	12,479.33
5203 - Totals		\$60,000.00	\$9,455.42	\$9,455.42	\$50,544.58	16%	\$12,479.33
5206							
5206.000	Supplies	58,156.44	3,907.98	1,109.82	57,046.62	2	29,624.08
5206 - Totals		\$58,156.44	\$3,907.98	\$1,109.82	\$57,046.62	2%	\$29,624.08
5207							
5207.000	Repairs & Maintenance	20,000.00	24.84	748.29	19,251.71	4	2,464.12
5207 - Totals		\$20,000.00	\$24.84	\$748.29	\$19,251.71	4%	\$2,464.12
5212							
5212.000	Contracted/Purchased Serv	50,000.00	239.86	390.93	49,609.07	1	350.42
5212 - Totals		\$50,000.00	\$239.86	\$390.93	\$49,609.07	1%	\$350.42
5221							
5221.000	Transportation/Vehicles	.00	(31.15)	(927.15)	927.15	+++	3,876.74
5221 - Totals		\$0.00	(\$31.15)	(\$927.15)	\$927.15	+++	\$3,876.74
5222							
5222.000	Postage	.00	.00	12.04	(12.04)	+++	7.36
5222 - Totals		\$0.00	\$0.00	\$12.04	(\$12.04)	+++	\$7.36
5223							
5223.000	Tools & Small Equipment	4,900.00	55.22	55.22	4,844.78	1	2,844.94
5223 - Totals		\$4,900.00	\$55.22	\$55.22	\$4,844.78	1%	\$2,844.94
5224							
5224.000	Dues & Publications	.00	.00	196.00	(196.00)	+++	.00
5224 - Totals		\$0.00	\$0.00	\$196.00	(\$196.00)	+++	\$0.00



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 610 - Treatment							
5227							
5227.002	Rent-Equipment	1,000.00	.00	.00	1,000.00	0	.00
	5227 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5290							
5290.000	Other Expenses	1,000.00	.00	.00	1,000.00	0	.00
	5290 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
	Department 610 - Treatment Totals	\$212,201.71	\$42,682.89	\$80,773.00	\$131,428.71	38%	\$134,736.41
	Division 600 - Operations Totals	\$2,669,033.97	\$216,988.09	\$464,862.98	\$2,204,170.99	17%	\$518,013.66
Division 640 - Depreciation/Amortization							
6202							
6202.000	Depreciation-Plants	.00	91,485.62	274,456.86	(274,456.86)	+++	265,132.59
	6202 - Totals	\$0.00	\$91,485.62	\$274,456.86	(\$274,456.86)	+++	\$265,132.59
6205							
6205.000	Depreciation-Buildings	.00	2,799.93	8,399.79	(8,399.79)	+++	8,359.44
	6205 - Totals	\$0.00	\$2,799.93	\$8,399.79	(\$8,399.79)	+++	\$8,359.44
6206							
6206.000	Depreciation-Machinery	.00	8,556.63	25,669.89	(25,669.89)	+++	29,241.96
	6206 - Totals	\$0.00	\$8,556.63	\$25,669.89	(\$25,669.89)	+++	\$29,241.96
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$102,842.18	\$308,526.54	(\$308,526.54)	+++	\$302,733.99
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	63,126.00	.00	4,173.77	58,952.23	7	4,705.66
	5295 - Totals	\$63,126.00	\$0.00	\$4,173.77	\$58,952.23	7%	\$4,705.66
7301							
7301.000	Note Principal Payments	294,461.00	.00	15,458.44	279,002.56	5	15,458.31
	7301 - Totals	\$294,461.00	\$0.00	\$15,458.44	\$279,002.56	5%	\$15,458.31
	Division 650 - Debt Payments Totals	\$357,587.00	\$0.00	\$19,632.21	\$337,954.79	5%	\$20,163.97
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	117,900.00	.00	.00	117,900.00	0	.00
	7106 - Totals	\$117,900.00	\$0.00	\$0.00	\$117,900.00	0%	\$0.00
	Division 670 - Fixed Assets Totals	\$117,900.00	\$0.00	\$0.00	\$117,900.00	0%	\$0.00



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	736,000.00	.00	1,851,197.03	(1,115,197.03)	252	.00
	7200 - Totals	\$736,000.00	\$0.00	\$1,851,197.03	(\$1,115,197.03)	252%	\$0.00
	Division 680 - Transfers Between Funds Totals	\$736,000.00	\$0.00	\$1,851,197.03	(\$1,115,197.03)	252%	\$0.00
	EXPENSE TOTALS	\$3,880,520.97	\$319,830.27	\$2,644,218.76	\$1,236,302.21	68%	\$840,911.62
	Fund 220 - Waste Water Treatment Totals						
	REVENUE TOTALS	3,385,800.00	306,069.52	1,549,725.55	1,836,074.45	46%	793,310.94
	EXPENSE TOTALS	3,880,520.97	319,830.27	2,644,218.76	1,236,302.21	68%	840,911.62
	Fund 220 - Waste Water Treatment Net Gain (Loss)	(\$494,720.97)	(\$13,760.75)	(\$1,094,493.21)	(\$599,772.24)	221%	(\$47,600.68)
	Fund Type Enterprise Funds Totals						
	REVENUE TOTALS	3,385,800.00	306,069.52	1,549,725.55	1,836,074.45	46%	793,310.94
	EXPENSE TOTALS	3,880,520.97	319,830.27	2,644,218.76	1,236,302.21	68%	840,911.62
	Fund Type Enterprise Funds Net Gain (Loss)	(\$494,720.97)	(\$13,760.75)	(\$1,094,493.21)	(\$599,772.24)	221%	(\$47,600.68)
	Fund Category Proprietary Funds Totals						
	REVENUE TOTALS	4,746,800.00	614,775.04	3,709,628.10	1,037,171.90	78%	793,311.04
	EXPENSE TOTALS	5,145,053.62	636,268.30	3,712,215.14	1,432,838.48	72%	862,195.07
	Fund Category Proprietary Funds Net Gain (Loss)	(\$398,253.62)	(\$21,493.26)	(\$2,587.04)	\$395,666.58	1%	(\$68,884.03)
	Grand Totals						
	REVENUE TOTALS	4,746,800.00	614,775.04	3,709,628.10	1,037,171.90	78%	793,311.04
	EXPENSE TOTALS	5,145,053.62	636,268.30	3,712,215.14	1,432,838.48	72%	862,195.07
	Grand Total Net Gain (Loss)	(\$398,253.62)	(\$21,493.26)	(\$2,587.04)	\$395,666.58	1%	(\$68,884.03)



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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 Capital Projects Funds							
Fund 730 - Capital Project-Waste Wtr							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	.00	35,927.22	35,927.22	(35,927.22)	+++	.00
3101.020	Loan Proceeds	.00	272,778.30	272,778.30	(272,778.30)	+++	(608.01)
3101 - Totals		\$0.00	\$308,705.52	\$308,705.52	(\$308,705.52)	+++	(\$608.01)
Department 310 - State Revenue Totals		\$0.00	\$308,705.52	\$308,705.52	(\$308,705.52)	+++	(\$608.01)
Department 315 - Federal Revenue							
3151							
3151.020	Loan proceeds	.00	.00	.00	.00	+++	608.11
3151 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$608.11
Department 315 - Federal Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$608.11
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	670,000.00	.00	.00	670,000.00	0	.00
3807 - Totals		\$670,000.00	\$0.00	\$0.00	\$670,000.00	0%	\$0.00
Department 380 - Miscellaneous Totals		\$670,000.00	\$0.00	\$0.00	\$670,000.00	0%	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.210	Transfer In Water	.00	.00	1,018,590.36	(1,018,590.36)	+++	.00
3950.220	Transfer In Waste Water	691,000.00	.00	832,606.67	(141,606.67)	120	.00
3950 - Totals		\$691,000.00	\$0.00	\$1,851,197.03	(\$1,160,197.03)	268%	\$0.00
Department 390 - Cash Basis Receipts Totals		\$691,000.00	\$0.00	\$1,851,197.03	(\$1,160,197.03)	268%	\$0.00
Division 300 - Revenue Totals		\$1,361,000.00	\$308,705.52	\$2,159,902.55	(\$798,902.55)	159%	\$0.10
REVENUE TOTALS		\$1,361,000.00	\$308,705.52	\$2,159,902.55	(\$798,902.55)	159%	\$0.10
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	1,279.27	1,642.82	(1,642.82)	+++	.00
5206 - Totals		\$0.00	\$1,279.27	\$1,642.82	(\$1,642.82)	+++	\$0.00
5212							
5212.000	Contracted/Purchased Serv	1,264,532.65	261,848.17	281,250.03	983,282.62	22	21,283.45
5212 - Totals		\$1,264,532.65	\$261,848.17	\$281,250.03	\$983,282.62	22%	\$21,283.45



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 Capital Projects Funds							
Fund 730 - Capital Project-Waste Wtr							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5214							
5214.000	Interdepartment Services	.00	53,310.59	53,310.59	(53,310.59)	+++	.00
	5214 - Totals	\$0.00	\$53,310.59	\$53,310.59	(\$53,310.59)	+++	\$0.00
	Department 630 - Operations Totals	\$1,264,532.65	\$316,438.03	\$336,203.44	\$928,329.21	27%	\$21,283.45
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	.00	.00	731,792.94	(731,792.94)	+++	.00
	7200 - Totals	\$0.00	\$0.00	\$731,792.94	(\$731,792.94)	+++	\$0.00
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$731,792.94	(\$731,792.94)	+++	\$0.00
	Division 600 - Operations Totals	\$1,264,532.65	\$316,438.03	\$1,067,996.38	\$196,536.27	84%	\$21,283.45
	EXPENSE TOTALS	\$1,264,532.65	\$316,438.03	\$1,067,996.38	\$196,536.27	84%	\$21,283.45
	Fund 730 - Capital Project-Waste Wtr Totals						
	REVENUE TOTALS	1,361,000.00	308,705.52	2,159,902.55	(798,902.55)	159%	.10
	EXPENSE TOTALS	1,264,532.65	316,438.03	1,067,996.38	196,536.27	84%	21,283.45
	Fund 730 - Capital Project-Waste Wtr Net Gain (Loss)	\$96,467.35	(\$7,732.51)	\$1,091,906.17	\$995,438.82	1,132%	(\$21,283.35)
	Fund Type Capital Projects Funds Totals						
	REVENUE TOTALS	1,361,000.00	308,705.52	2,159,902.55	(798,902.55)	159%	.10
	EXPENSE TOTALS	1,264,532.65	316,438.03	1,067,996.38	196,536.27	84%	21,283.45
	Fund Type Capital Projects Funds Net Gain (Loss)	\$96,467.35	(\$7,732.51)	\$1,091,906.17	\$995,438.82	1,132%	(\$21,283.35)



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 220 - Waste Water Treatment					
ASSETS					
1027					
1027.000	Change in FMV-Investments	5,265.00	127,879.00	(122,614.00)	(95.88)
1027 - Totals		\$5,265.00	\$127,879.00	(\$122,614.00)	(95.88%)
1030					
1030.100	Investment-Central Trea.	4,586,790.07	4,174,847.53	411,942.54	9.87
1030 - Totals		\$4,586,790.07	\$4,174,847.53	\$411,942.54	9.87%
1050					
1050.000	Accts Rec.-Misc Billing	6,375.01	5,776.50	598.51	10.36
1050.010	Accts Rec.-Utility Billing	209,851.07	168,286.47	41,564.60	24.70
1050.050	Accts Rec.-Collections	18,551.59	19,411.39	(859.80)	(4.43)
1050.900	Allowance - Doubtful Acct	(18,551.59)	(19,411.39)	859.80	4.43
1050 - Totals		\$216,226.08	\$174,062.97	\$42,163.11	24.22%
1070					
1070.010	Notes Receivable	48,995.93	53,100.91	(4,104.98)	(7.73)
1070.020	Assessments Receivable	61,240.08	68,512.69	(7,272.61)	(10.61)
1070 - Totals		\$110,236.01	\$121,613.60	(\$11,377.59)	(9.36%)
1100					
1100.010	Inventory - Materials	68,416.47	59,405.89	9,010.58	15.17
1100 - Totals		\$68,416.47	\$59,405.89	\$9,010.58	15.17%
1200					
1200.020	Prepaid Insurance	19,399.81	13,076.13	6,323.68	48.36
1200.030	Prepaid Workers Compensation Insurance	32,215.96	(7,252.61)	39,468.57	544.20
1200 - Totals		\$51,615.77	\$5,823.52	\$45,792.25	786.33%
1500					
1500.220	Easements - Sewer Fund	20,000.00	20,000.00	.00	.00
1500 - Totals		\$20,000.00	\$20,000.00	\$0.00	0.00%
1520					
1520.200	Waste Water Plant	52,098,157.78	51,442,135.90	656,021.88	1.28
1520 - Totals		\$52,098,157.78	\$51,442,135.90	\$656,021.88	1.28%
1540					
1540.000	Buildings	729,755.67	729,755.67	.00	.00
1540 - Totals		\$729,755.67	\$729,755.67	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	1,690,197.41	1,537,914.20	152,283.21	9.90
1550 - Totals		\$1,690,197.41	\$1,537,914.20	\$152,283.21	9.90%



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 220 - Waste Water Treatment					
ASSETS					
1590					
1590.000	Construction in Progress	(.03)	(.03)	.00	.00
1590 - Totals		(\$0.03)	(\$0.03)	\$0.00	0.00%
1620					
1620.000	Accumulated Depr Ut Plant	(37,433,951.13)	(36,346,598.45)	(1,087,352.68)	(2.99)
1620 - Totals		(\$37,433,951.13)	(\$36,346,598.45)	(\$1,087,352.68)	(2.99%)
1640					
1640.000	Accumulated Depr Building	(314,291.92)	(280,652.37)	(33,639.55)	(11.99)
1640 - Totals		(\$314,291.92)	(\$280,652.37)	(\$33,639.55)	(11.99%)
1650					
1650.000	Accumulated Depr Equipmnt	(1,346,437.88)	(1,247,330.39)	(99,107.49)	(7.95)
1650 - Totals		(\$1,346,437.88)	(\$1,247,330.39)	(\$99,107.49)	(7.95%)
1825					
1825.000	Deferred Outflow Pension	371,945.00	215,820.00	156,125.00	72.34
1825 - Totals		\$371,945.00	\$215,820.00	\$156,125.00	72.34%
ASSETS TOTALS		\$20,853,924.30	\$20,734,677.04	\$119,247.26	0.58%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020					
2020.000	Accounts Payable	.00	(734.96)	734.96	100.00
2020 - Totals		\$0.00	(\$734.96)	\$734.96	100.00%
2060					
2060.000	Compensated Absences Pay.	41,025.56	62,273.06	(21,247.50)	(34.12)
2060 - Totals		\$41,025.56	\$62,273.06	(\$21,247.50)	(34.12%)
2200					
2200.002	Interest Payable-Notes	48,519.75	38,575.19	9,944.56	25.78
2200 - Totals		\$48,519.75	\$38,575.19	\$9,944.56	25.78%
2500					
2500.500	Notes Payable-State	6,583,271.77	5,849,583.18	733,688.59	12.54
2500.900	Net Pension Liability	1,596,972.00	1,224,220.00	372,752.00	30.45
2500 - Totals		\$8,180,243.77	\$7,073,803.18	\$1,106,440.59	15.64%
2700					
2700.300	Deferred Inflow Pension	17,801.00	21,673.00	(3,872.00)	(17.87)
2700 - Totals		\$17,801.00	\$21,673.00	(\$3,872.00)	(17.87%)
LIABILITIES TOTALS		\$8,287,590.08	\$7,195,589.47	\$1,092,000.61	15.18%



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 220 - Waste Water Treatment					
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	612,127.32	612,127.32	.00	.00
2800.002	Contributed Cap.-State	34,325,051.72	34,325,051.72	.00	.00
2800.003	Contributed Cap.-Local	635,040.20	635,040.20	.00	.00
2800 - Totals		\$35,572,219.24	\$35,572,219.24	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	1,022.25	1,022.25	.00	.00
2900 - Totals		\$1,022.25	\$1,022.25	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	(3,482,121.66)	(3,482,121.66)	.00	.00
2910 - Totals		(\$3,482,121.66)	(\$3,482,121.66)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(18,435,844.27)	(18,509,983.45)	74,139.18	.40
2920.500	Post Soft Close Entries	6,575.00	6,575.00	.00	.00
2920 - Totals		(\$18,429,269.27)	(\$18,503,408.45)	\$74,139.18	0.40%
2965					
2965.000	P/Y Encumbrance Control	(1,023.13)	(1,023.13)	.00	.00
2965 - Totals		(\$1,023.13)	(\$1,023.13)	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$13,660,827.43	\$13,586,688.25	\$74,139.18	0.55%
Prior Year Fund Equity Adjustment		.00			
Fund Revenues		(1,549,725.55)			
Fund Expenses		2,644,218.76			
FUND EQUITY TOTALS		\$12,566,334.22	\$13,586,688.25	(\$1,020,354.03)	(7.51%)
LIABILITIES AND FUND EQUITY TOTALS		\$20,853,924.30	\$20,782,277.72	\$71,646.58	0.34%
Fund 220 - Waste Water Treatment Totals		\$0.00	(\$47,600.68)	\$47,600.68	100.00%
Fund Type Enterprise Funds Totals		\$0.00	(\$47,600.68)	\$47,600.68	100.00%
Fund Category Proprietary Funds Totals		\$0.00	(\$68,884.03)	\$68,884.03	100.00%
Grand Totals		\$0.00	(\$68,884.03)	\$68,884.03	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 730 - Capital Project-Waste Wtr					
ASSETS					
1030					
1030.100	Investment-Central Treas.	1,618,281.88	1,378,316.09	239,965.79	17.41
	1030 - Totals	\$1,618,281.88	\$1,378,316.09	\$239,965.79	17.41%
1050					
1050.060	Accts Rec.- State	878,540.53	23,160.75	855,379.78	3,693.23
1050.070	Accts Rec.- Federal	.00	(48.40)	48.40	100.00
	1050 - Totals	\$878,540.53	\$23,112.35	\$855,428.18	3,701.17%
1590					
1590.000	Construction in Progress	1,451,525.24	1,955,831.90	(504,306.66)	(25.78)
	1590 - Totals	\$1,451,525.24	\$1,955,831.90	(\$504,306.66)	(25.78%)
	ASSETS TOTALS	\$3,948,347.65	\$3,357,260.34	\$591,087.31	17.61%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2023					
2023.000	Retainage Payable	40,251.06	(.01)	40,251.07	402,510,700.00
	2023 - Totals	\$40,251.06	(\$0.01)	\$40,251.07	402,510,700.00%
	LIABILITIES TOTALS	\$40,251.06	(\$0.01)	\$40,251.07	402,510,700.00%
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	2,129,958.34	2,129,958.34	.00	.00
2800.002	Contributed Cap.-State	127,507.33	127,507.33	.00	.00
	2800 - Totals	\$2,257,465.67	\$2,257,465.67	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	291,481.83	291,481.83	.00	.00
	2900 - Totals	\$291,481.83	\$291,481.83	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	1,787,725.83	1,787,725.83	.00	.00
	2910 - Totals	\$1,787,725.83	\$1,787,725.83	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(1,229,001.08)	(666,647.80)	(562,353.28)	(84.36)
	2920 - Totals	(\$1,229,001.08)	(\$666,647.80)	(\$562,353.28)	(84.36%)
2965					
2965.000	P/Y Encumbrance Control	(291,481.83)	(291,481.83)	.00	.00
	2965 - Totals	(\$291,481.83)	(\$291,481.83)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$2,816,190.42	\$3,378,543.70	(\$562,353.28)	(16.64%)
	Prior Year Fund Equity Adjustment	.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 Revenues	(2,159,902.55)			
	Fund Expenses	1,067,996.38			
	FUND EQUITY TOTALS	\$3,908,096.59	\$3,378,543.70	\$529,552.89	15.67%
	LIABILITIES AND FUND EQUITY TOTALS	\$3,948,347.65	\$3,378,543.69	\$569,803.96	16.87%
Fund	730 - Capital Project-Waste Wtr Totals	\$0.00	(\$21,283.35)	\$21,283.35	100.00%
Fund Type	Capital Projects Funds Totals	\$0.00	(\$21,283.35)	\$21,283.35	100.00%