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

KPI Dashboard

Indicator	Amount	Compared	Compared
		To Last Yr	To Plan
Revenue	786,584	. Increased over last year	Met Plan
Earnings Before Interest	13,194	1	1
		Improved over last year	More Earnings Than Planned
Earnings Before Interest and	321,721	1	1
Depreciation		Improved over last year	More Earnings Than Planned
Net Income	64,689	1	
		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	2,456,571	1	←→
Projects		Greater than last year	Met Plan
Undesignated Working Capital	4,087,732	1	1
		Greater than last year	Greater Than Plan
Days Cash on Hand, Total Working	1,165.84		
Capital		Increased over last year	Exceeded Plan
Days Cash on Hand, Undesignated	672.98	1	1
Working Capital		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	Oct-Dec	Jan-Mar	Apr-Jun	FY2018	FY2017	Variance To	FY2018 Plan	Variance To
	2017	2017	2018	2018	YTD	YTD	FY2017 YTD	(S/L - 25.00%%)	FY2018 Plan
Revenue:						-			
Wastewater Fees	740,673		2 3 2	π.	740,673	709,116	31,557	747,900	(7,227)
Jobbing	44,684		171	50	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	0.5	æ:	-	786,584	718,390	68,194	815,200	(28,616)
Cost of Sales:									
Collections	221,791	, e	•	휳	221,791	176,460	(45,331)	347,716	125,925
Treatment	80,773	19	8	21	80,773	130,407	49,634	53,051	(27,723)
Jobbing		V-2		<u> </u>	-	-	- (2.005)	- 200 527	-
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	:	3.00	•	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	8	121	421	31,349	2,369	28,980	31,250	99
Grant Revenue	35,927			-	35,927	94	35,927	35,927	*
Interest Expense:	(15,782)				(15,782)	(21,335)	5,554	(15,782)	
Total Non-operating Revenue & Expense:	51,495		5 3 62	-	51,495	(18,966)	70,461	51,396	99
									<u>2</u>
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	12	(<u>=</u>)	-	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)			* # T	(8,927)	(191,716)	182,789	(182,805)	173,879
	1-77				434,354,66	accestration-toles.	120 1710 \$10,000		

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

184,875

(50,325)

134,550

1,302,001

1,436,551

125,722

(33,684)

92,038

6,815,455 6,907,493 173,879

173,879

173,879

114,726

16,641

131,367

5,513,454

5,644,821

Working Capital					
Cash Flow:					
Net Income Plus Depreciation Less Principal	299,601	•		V E	299,601
CapEx, Accruals, and other Balance Sheet Changes	(33,684)			•	(33,684)
Increase in (Decrease in) Working Capital	265,917		*		265,917
Plus Beginning Total Working Capital	6,815,455	7,081,372	7,081,372	7,081,372	6,815,455
Equals Ending Total Working Capital:	7,081,372	7,081,372	7,081,372	7,081,372	7,081,372
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	• i u	-		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	• 1		- (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)

							Contracted &		
		State	State	Federal	Construction		Purchased	Interdepartment	
Project		Grant	Loan	Loan	In Progress	Supplies	Services	Services	Total
	Cash	A/R	A/R	A/R	6/30/2017	Expense	Expenses	Expenses	Expenses
	<u></u>	1911	1911	1413					
90258 - Replace Lift Station Alarm System	\$ 186,537.23	ė	ė.	ė .	\$ 4,264.98	c	¢ -	¢ -	\$
90259 - Cathodic Protection 14 Lift Station	\$ 128,088.34	3 30	6	4	\$ 20,896.28	362	\$ -	\$ -	\$ -
90447 - WWTP Control System	\$ 85,402.53		4	\$	\$ 14,597.47	¢ -	\$ -	\$ -	\$
90531 - Monastery/Kincaid Sewer Design Replacement	\$ 30,000.00	1 20	4	4	\$ 14,557.47	Š	\$ -	\$ -	\$
90565 - Jamestown Bay Lift Station Rebuild	\$ 58,231.68		Š.	\$ -	\$ 26,768.32	Š	\$ -	\$ -	\$
90602 - Sanitary Sewer Main Replacement	\$ 145,642.62		Š.	¢ _	\$ 20,700.52	Š .	\$ -	\$ -	\$
90655 - Supply Fan 4 Replacement	\$ 209,935.02	5 (A)	\$	4	\$ 3,064.98	Š	Š -	\$	S THE STATE OF
90675 - SMCR Utility Improvements (Roundabout to Smith Street)	\$ 20,000.00		ė.	\$	\$ 5,004.50	¢	\$ -	\$ -	\$
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	\$ (394,431.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90733 - HPR Sewer Improvements (DOT)	\$ 7,486.11	T	\$ -	\$ -	\$ -	\$ -	\$ -	Š -	\$
90744 - Jeff Davis Street Sewer Main Replacement	\$ 160,286.73		\$ -	\$ -	\$ 46,847.43	\$	\$	s -	Š -
90750 - WWTP Exterior Rot	\$ 28,129.08		\$ -	Š -	\$ 21,870.92	\$ -	s -	\$ -	\$
90766 - Baranof Water & Wastewter Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	Š -	Š -	Š -	\$ -
90781 - Replace 12 x 14 Coiling Door	\$ 20,000.00		\$ -	\$ -	Š -	\$ -	\$ -	\$ -	\$ -
90782 - Replace 2 Medium Size Lift Station Pumps	\$ 40,000.00		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90783 - Replace Generators - Lift Stations	\$ 331,000.00		\$ -	\$ -	\$ -	\$ -	s -	\$ -	\$
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	. 6.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
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	\$ -	\$ -	\$ -	\$	\$ -	\$ -	\$	\$ 2
90843 - Lake Street (DeGrof 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
• • • • • • • • • • • • • • • • • • •	-	-		3		THE RESIDEN			社の場所に対象
	\$ 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 Pr Expens Reclassi	ses	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	In Progress 6/30/2018	Total <u>Assets</u>	Accounts Payable	Retainage <u>Payable</u>	Total <u>Liabilities</u>	Working <u>Capital</u>
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	\$	12	\$ -	\$ -	\$ -	30,000.00	-	\$ -	\$ -	\$ 30,000.00
90565 - Jamestown Bay Lift Station Rebuild	\$	10-	\$ -	\$ -	\$ 26,768.32	\$ 85,000.00	-	\$ -	\$ -	\$ 58,231.68
90602 - Sanitary Sewer Main Replacement	\$	12	\$ -	\$ -	\$ -	145,642.62	-	\$ -	\$ -	\$ 145,642.6
90655 - Supply Fan 4 Replacement	\$	4-17	\$ -	\$ -	\$ 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	\$ 174,756.4
90732 - Hollywood/New Archangel Water & Wastewater	\$	*	\$ -	\$ -	\$ - :	- \$	-	\$ -	\$ -	\$ -
90733 - HPR Sewer Improvements (DOT)	\$	1/2	\$ -	\$ -	\$ - :	7,486.11	-	\$ -	\$ -	\$ 7,486.1
90744 - Jeff Davis Street Sewer Main Replacement	\$		\$ -	\$ -	\$ 46,847.43	207,134.16	-	\$ -	\$ -	\$ 160,286.7
90750 - WWTP Exterior Rot	\$		\$ -	\$ -	\$ 21,870.92	50,000.00	-	\$ -	\$ -	\$ 28,129.0
90766 - Baranof Water & Wastewter Improvements	\$	-	\$ -	\$ -	\$ - :	\$ - \$		\$ -	\$ -	\$ -
90781 - Replace 12 x 14 Coiling Door	\$	(e)	\$ -	\$ -	\$ -	20,000.00	-	\$ -	\$ -	\$ 20,000.0
90782 - Replace 2 Medium Size Lift Station Pumps	\$	(a)	\$ -	\$ -	\$ -	40,000.00 \$	-	\$ -	\$ -	\$ 40,000.0
90783 - Replace Generators - Lift Stations	\$		\$ -	\$ -	\$ -	\$ 331,000.00 \$	-	\$ -	\$ -	\$ 331,000.0
90784 - WWTP Garage Door & Blowers	\$	-	\$ -	\$ -	\$ 37,757.62	90,000.00	-	\$ -	\$ -	\$ 52,242.3
90790 - DeGroff Street Utilities and Street Improvements	\$	-	\$ -	\$ -	\$ 6,578.54	8,981.87	-	\$ -	\$ -	\$ 2,403.3
90796 - Brady Street Water/Wastewater HPR To Gavin	s		\$ -	Ś -	Ś -	5,000.00	-	\$ -	\$ -	\$ 5,000.0
90800 - Hypochlorite Injection System	Ś	Ba N	\$ -	\$ -	s - :	The second secon	-	\$ -	\$ -	\$ 24,000.0
90803 - Marine Street Street Improvements - Erler to Osprey	4	113	\$ -	\$ -	\$ -	50,000.00	-	\$ -	\$ -	\$ 50,000.0
90805 - Replace 1995 CCTV Equipment	\$		\$	\$	\$ -	13,472.00		\$ -	\$ -	\$ 13,472.0
90808 - Replace WWTP Chlorine Generator	\$		\$	\$ -	\$ 120,476.49			\$ -	\$ -	\$ 38,359.2
90809 - Replace WWTP Influent Grinder	Š		Š.	\$ -	\$ -	100,000.00		\$ -	\$ -	\$ 100,000.0
90801 - Sitka FY17 Paving	\$		\$	\$ -	\$ -	75,000.00		\$ -	\$ -	\$ 75,000.0
90813 - Upgrade RV Dump Site	Š		\$	\$ -	\$ -	- 3	-	\$ -	\$ -	\$ -
90819 - South Lake / West Degroff Improvements	Š	L #	\$	\$	\$ 125,073.45	135,671.99		\$ -	\$ -	\$ 10,598.5
90816 - Channel Lift Station	Š		\$ -	\$ -	\$ -	100,000.00	-	\$ -	\$ -	\$ 100,000.0
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	ċ		ć	ċ	¢	\$ 20,000.00		ġ _	\$ -	\$ 20,000.0
90843 - Lake Street (DeGrof to Arrowhead & Hirst) Utility Improvements	ć		ć	ć	¢ .	75,000.00		\$ -	\$ -	\$ 75,000.0
90844 - Lincoln Street (Jeff Davis to Harbor Drive) Utility Improvements	Ś		Ś	Š	Ś -	5 75,000.00 5		\$ -	\$ -	\$ 75,000.0
90845 - Trailer-Mounted 3-Phase Generator	č	100	c	c	ė	\$ 90,000.00	TO	¢	\$ -	\$ 90,000.0
	÷		2	ė ·	\$ -	en constitution of		ć	\$ -	\$ 100,000.0
90845 - WWTP Generator Replacement Unidentified Balancing Amount	÷		c	ė	Ċ	÷ 100,000.00 ;		Š	S	\$ 100,000.0
Onidentified Balancing Amount	2		3 -	3 -	2 :	, ,	-	y -	-	7 -



Fund 2300 Masker Maske	Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
File Part			Dadget / mount	/iccodi / iiiodiic	rictadi rimodine	TTD ACCUON	Dudget	TID TOTAL
Pure	100 m							
Part	50776100000000000	United the state						
Separation 300 Revenue								
3421.00 Wastewater Fees 2,991,600.00 249,680.69 440,673.08 2,259,086.92 25 709,115.91 3491.00 3401-7016 3421-7016 22,91,600.00 249,680.69 240,673.08 2,259,026.92 25 709,115.91 3491.00 50bbing-labor 224,000.00 44,684.24 446,684.24 189,315.76 19 45,713.37 3492.00 30bbing-daptine Islander 3491-70tal 5,700.00 40,00 4,684.24 418,915.76 19 45,713.37 3492.00 30bbing-daptine Islander 3492-70tal 5,700.00 40,00 5,700.00 5,700.00 5,700.00 5,700.00 3,700.00 3,700.00 3,700.00 4,700.00 3,700.00								
Michael Mich		Department 340 - Operating Revenue						
Section Sect	3421	A the second of						
Substitution Subs	3421.000	Wastewater Fees	2,991,600.00	249,680.69	740,673.08	2,250,926.92	25	709,115.91
349.00 340bing-lafor		3421 - Totals	\$2,991,600.00	\$249,680.69	\$740,673.08	\$2,250,926.92	25%	\$709,115.91
3491								
3492.00 3.0bbing-Materials/Parts 3492-Totals 5,700.00 0	3491.000							45,713.37
349,000 360		3491 - Totals	\$234,000.00	\$44,684.24	\$44,684.24	\$189,315.76	19%	\$45,713.37
3493		1.11. M. C. 11.75. I						
\$\frac{3493.00}{3493.00} \$\frac{3}{3}\text{biling-Equipment} \$\frac{3}{4}\text{93.00} \$\frac{5}{3}\text{93.00} \$\frac{5}{3}\text{93.00} \$\frac{5}{3}\text{93.00} \$\frac{5}{3}\text{93.00} \$\frac{5}{3}\text{93.00} \$\frac{5}{3}\text{93.573.0} \$\frac{5}{3}\text{93.00} \$\frac{5}{3}\text{93.573.0} \$\frac{5}{3}\text{93.00} \$\frac{5}{3}\text{93.573.0} \$\frac{5}{3}\text{93.00} \$\frac{5}{3}\text{93.573.0} \$\frac{5}{3}\text{93.573.0} \$\frac{5}{3}\text{93.00} \$\frac{5}{3}\text{93.573.0} \$\frac{5}{3}\text{93.573.0} \$\frac{5}{3}\text{93.573.0} \$\frac{5}{3}\text{93.573.0} \$\frac{5}{3}\text{93.573.0} \$\frac{5}{3}\text{93.573.0} \$\frac{5}{3}\text{93.573.0} \$\frac{5}{3}\text{93.00}	3492.000	A SANCTON CONTROL OF THE CONTROL OF	17.0					
3493.000 3493.000	2402	3492 - 10tais	\$5,700.00	\$0.00	\$0.00	\$5,700.00	0%	\$0.00
Second S		Johning-Equipment	E 000 00	00	00	E 000 00	0	2 762 50
Department 340 - Operating Revenue Totals Say, 237, 200.00 \$294, 364.93 \$785, 357.32 \$2,451,842.68 24% \$758, 591.78 Department 350 - Non-Operating Revenue Say, 000.00 Say, 000 Say	3493.000	1000-000-000-000-000-000-000-000-000-00	200 000 1700 200 070 000	17XXXX	10000	230140390901509090505)E//	CT NO MONTH REPORTED VINES OF
Department 350 - Non-Operating Revenue 3501 Solution Fees Solution Solutio		-						
Solition Connection Fees Solition			45/25/ /20000	423 1/30 1130	4,00,00,102	42/101/012100	2170	φ, σομοστίλο
Section Sect	3501	Department 330 - Non-Operating Revenue						
Second S	3501.001	Connection Fees	23,000.00	.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		3501 - Totals	THE POST IN THE PARTY OF THE PA		11 11 11 11 11 11 11 11 11 11 11 11 11			\$5,090.00
Department 360 - Uses of Prop & Investment 3610 36		Department 350 - Non-Operating Revenue Totals	\$23,000.00	\$0.00	\$730.00	CONTRACTOR ACCOUNTS OF A	3%	\$5,090.00
3610.000 Interest Income 125,000.00 11,668.94 31,348.78 93,651.22 25 29,207.90 11,668.94 \$31,348.78 \$93,651.22 25 29,207.90 \$20,207.			170					
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 3807.000 Miscellaneous 3807 - Totals \$0.00 .00 45.36 (45.36) +++ 136.92 3820 3820.000 Bad Debt Collected 600.00 35.65 451.15 148.85 75 284.34	3610							
Department 360 - Uses of Prop & Investment Totals \$125,000.00 \$11,668.94 \$31,348.78 \$93,651.22 25% \$29,207.90	3610.000	Interest Income	125,000.00	11,668.94	31,348.78	93,651.22	25	29,207.90
Department 380 - Miscellaneous 3807 - Miscellaneous 3807 - Miscellaneous 3807 - Totals \$0.00		3610 - Totals	\$125,000.00	\$11,668.94	\$31,348.78	\$93,651.22	25%	\$29,207.90
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 Bad Debt Collected \$600.00 \$5.65 \$451.15 \$148.85 \$75 \$284.34	160	Department 360 - Uses of Prop & Investment Totals	\$125,000.00	\$11,668.94	\$31,348.78	\$93,651.22	25%	\$29,207.90
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 \$5.65 451.15 148.85 75 284.34 3820 - Totals \$600.00 \$35.65 \$451.15 \$148.85 75% \$284.34		Department 380 - Miscellaneous						
3807 - Totals \$0.00 \$0.00 \$45.36 (\$45.36) +++ \$136.92 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								
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	3807.000	Construction and the second se					+++	136.92
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		3807 - Totals	\$0.00	\$0.00	\$45.36	(\$45.36)	+++	\$136.92
3820 - Totals \$600.00 \$35.65 \$451.15 \$148.85 75% \$284.34		D. ID. II. G. II I	600.55	A- 2-				
400.00 400.00 HOLDE	3820,000	Company of the Compan		and potential the	Tallo-1-Quilling-			
Department 380 - Miscellaneous Totals \$000.00 \$35.05 \$440.51 \$103.49 83% \$421.26		1 2004 (1997) 1	UN\$100(17/00017/000)	1280240351370771		204100000000000000000000000000000000000		300 000 000 000 000 000 000 000 000 000
		Department 380 - Miscellaneous Totals	φουυ.υυ	\$35.05	\$430.51	\$103,49	83%	\$421.26



			Annual	MTD	YTD	Budget Less	% of	Prior Year	
Account	Account Description		Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	YTD Total	
Super Waster or	200		Dudge 7 ariodic	Account Miloure	7 CCCCC 7 THOUSE	TTD Account	Baaget	TTD Total	
	ry Proprietary Funds								
C DECOME C'ESCO	Enterprise Funds								
	220 - Waste Water Treatment								
	ENUE								
D	ivision 300 - Revenue								
2050	Department 390 - Cash Basis Reco	eipts							
3950 3950.000	Interfund Transfers In		00		724 702 04	(724 702 04)	2012.02		
3930.000	Interiuna Transfers In	3950 - Totals	.00 \$0.00	.00	731,792.94	(731,792.94)	+++	.00	
	2.1	The second of th	\$0.00	\$0.00 \$0.00	\$731,792.94 \$731,792.94	(\$731,792.94)	+++	\$0.00	
	Departr	nent 390 - Cash Basis Receipts Totals	Market Ma		Name Address and the same	(\$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	
1000000		REVENUE TOTALS	\$3,385,800.00	\$306,069.52	\$1,549,725.55	\$1,836,074.45	46%	\$793,310.94	
	ENSE								
D	ivision 600 - Operations								
5110	Department 601 - Administration								
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	
5110.002	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	
52201020	ramp magas	5110 - Totals	\$178,097.80	\$7,408.59	\$15,018.87	\$163,078.93	8%	\$22,994.49	
5120		5225 10003	ψ1/0/03/100	47,100133	415/010107	4103/070133	070	Ψ22/33 11 13	
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	e "								
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			2500 142 2020 14014		500 E				
5204.000	Telephone		28,000.00	925.59	925.59	27,074.41	3	914.26	



	Assessed Description		Annual	MTD	YTD	Budget Less	% of	Prior Year	
ccount	Account Description		Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	YTD Total	_
und Category	Proprietary Funds								
Fund Type I	Enterprise Funds						12		
	0 - Waste Water Treatment)					
EXPENS									
	ion 600 - Operations								
	epartment 601 - Administration		2 400 00		20	2 400 00			
204.001	Cell Phone Stipend	5204 - Totals	2,100.00	.00	.00 \$925.59	2,100.00	0	.00.	
205		5204 - Totals	\$30,100.00	\$925.59	\$925.59	\$29,174.41	3%	\$914.26	
	Insurance		27,115.00	2,155.54	6,466.62	20,648.38	24	4,358.73	
.03.000	Tisul dice	5205 - Totals	\$27,115.00	\$2,155.54	\$6,466.62	\$20,648.38	24%	\$4,358.73	
206		3203 - Totals	φ27,113.00	\$2,133,34	φυ ₁ -100.02	\$20,040.30	2770	φ-1,000.70	
	Supplies		2,800.00	.00	39.00	2,761.00	1	78.40	
	122	5206 - Totals	\$2,800.00	\$0.00	\$39.00	\$2,761.00	1%	\$78.40	
208				The second secon	3. 4 1504 (100 m. 165 (100 m.)	a grand grand and a second		1 P. Oliver, 1988.	
208.000	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	
211									
211.000	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	
212									
212.000	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	
214									
14.000	Interdepartment Services	e e e e e e e e e e e e e e e e e e e	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	
221	Transportation (Vahialas		00	75.00	225.00	(225.00)	enderal reserve	.00	
21.000	Transportation/Vehicles	5221 - Totals	.00 \$0.00	75.00 \$75.00	225.00 \$225.00	(225.00)	+++	\$0.00	
222		5221 - 10tdis	ֆ 0.00	\$75.00	\$225.00	(\$225.00)	+++	φυ.υυ	
	Postage		5,600.00	450.00	1,021.46	4,578.54	18	1,694.86	
	Tostago	5222 - Totals	\$5,600.00	\$450.00	\$1,021.46	\$4,578.54	18%	\$1,694.86	
224		5222 10003	40,000,00	ų 130.00	42,021110	4.7570151	1070	42,00 1100	
	Dues & Publications		2,000.00	100.00	100.00	1,900.00	5	35.00	
anen (* 57) 56	control contro	5224 - Totals	\$2,000.00	\$100.00	\$100.00	\$1,900.00	5%	\$35.00	
26			1.1.	3.61	,	344047		,	
	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	



				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									
*	Enterprise Funds									
110000000000000000000000000000000000000	220 - Waste Water Treatment									
EXPEN										
	vision 600 - Operations								9	
	Department 601 - Administrat	ion						3		
5231	Department 001 Italiimistrati	1011								
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	
		Denartment	601 - Administration Totals	\$1,065,966.96	\$65,957.89	\$162,299.15	\$903,667.81	15%	\$191,253.47	
Ÿ	Department 607 - Collections	Department	OUT - Administration Totals		10 337 67 77 37 37 37		#.5\\C\#.1\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			
5110	Department 007 - Conections					19				
5110.001	Regular Salaries/Wages			492,135.80	30,392.45	62,346.21	429,789.59	13	51,712.63	
5110.002	Holidays	4		.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			out out	ψ132/133.00	\$ 10/100101	402/030.02	\$ 105/20517 C	17.70	407,232.13	
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	
52201007	Tromanen 5 compensacion		5120 - Totals	\$345,686.06	\$31,612.90	\$71,534.41	\$274,151.65	21%	\$64,599.04	
5201			Jan Totals	φ3 13/000.00	451,012.50	ψ/1/35 ii ii	427 1/151105	2170	401,555.01	
5201.000	Training and Travel			12,000.00	.00	100.00	11,900.00	1	2,712.06	
22011000	ig and marei		5201 - Totals	\$12,000.00	\$0.00	\$100.00	\$11,900.00	1%	\$2,712.06	
5202			5201 10tal3	412,000.00	40.00	4100.00	411,500.00	170	421, 12.00	
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			5_5_ 10003	72/000.00	75.00	7	3 T.	0	, 40.00	
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		· 3	5205 10003	42000000	420//02/50	410/101100	405/210110	17 70	420/13/1133	
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	
0.001	Tono oupono		5204 - Totals	\$1,800.00	\$346.53	\$696.53	\$1,103.47	39%	\$585.91	



	9								
	Assessed Description			Annual	MTD	YTD	Budget Less	% of	Prior Year
ccount	Account Description			Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	YTD Total
und Categ	ory Proprietary Funds						se ¹		
Fund Tyr	e Enterprise Funds								
Fund	220 - Waste Water Treatment					N 90			
EX	PENSE								
	Division 600 - Operations								
	Department 607 - Collections								
206									
206.000	Supplies			49,000.00	1,891.97	1,995.68	47,004.32	4	12,792.93
		52	206 - Totals	\$49,000.00	\$1,891.97	\$1,995.68	\$47,004.32	4%	\$12,792.93
207									
207.000	Repairs & Maintenance			30,000.00	1,039.99	6,204.73	23,795.27	21	5,729.76
		52	207 - Totals	\$30,000.00	\$1,039.99	\$6,204.73	\$23,795.27	21%	\$5,729.76
212									
212.000	Contracted/Purchased Serv			10,034.44	.00	.00	10,034.44	0	.00
		52	212 - Totals	\$10,034.44	\$0.00	\$0.00	\$10,034.44	0%	\$0.00
221									
21.000	Transportation/Vehicles		W ar-ou	185,461.00	13,077.75	39,187.08	146,273.92	21	18,037.16
		52	21 - Totals	\$185,461.00	\$13,077.75	\$39,187.08	\$146,273.92	21%	\$18,037.16
23									
23.000	Tools & Small Equipment		·	7,500.00	.00	276.73	7,223.27	4	329.00
		52	23 - Totals	\$7,500.00	\$0.00	\$276.73	\$7,223.27	4%	\$329.00
27	9								
27.002	Rent-Equipment		3C V	5,248.00	.00	.00	5,248.00	0	.00.
		52	27 - Totals	\$5,248.00	\$0.00	\$0.00	\$5,248.00	0%	\$0.00
90									
90.000	Other Expenses			1,000.00	.00	(40.00)	1,040.00	(4)	35.00
90.100	Unanticipated Repairs		W	150,000.00	441.26	2,103.76	147,896.24	1.	1,715.50
		52	.90 - Totals	\$151,000.00	\$441.26	\$2,063.76	\$148,936.24	1%	\$1,750.50
		Department 607 - Collecti	ions Totals	\$1,390,865.30	\$108,347.31	\$221,790.83	\$1,169,074.47	16%	\$192,023.78
	Department 610 - Treatment								
L10									
10.001	Regular Salaries/Wages			9,282.00	18,250.66	41,282.02	(32,000.02)	445	48,977.48
10.004	Overtime			.00	139.14	1,226.68	(1,226.68)	+++	900.97
		51	. 10 - Totals	\$9,282.00	\$18,389.80	\$42,508.70	(\$33,226.70)	458%	\$49,878.45
20									
120.002	SBS			569.10	1,127.33	2,605.82	(2,036.72)	458	3,051.76
20.003	Medicare			134.61	266.65	616.33	(481.72)	458	721.90
120.004	PERS			2,042.45	4,045.75	9,351.89	(7,309.44)	458	10,998.20
120.005	Health Insurance			.00	4,174.83	12,663.20	(12,663.20)	+++	14,361.62



ccount	Account Description		Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
ınd Category	Proprietary Funds	2		9				
	Interprise Funds	(9)						
MANAGEM CONTRACTOR CONTRACTOR) - Waste Water Treatment							
EXPENSE								
Divisio	on 600 - Operations							
De	partment 610 - Treatment							
20.006	Life Insurance		.00	2.04	6.68	(6.68)	+++	8.80
20.007	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
)1		¥8.						
1.000	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
02	and the			10/22	98000	aggerian insu	61	G8557437554
2.000	Uniforms		600.00	.00	.00	600.00	0	95.00
		5202 - Totals	\$600.00	\$0.00	\$0.00	\$600.00	0%	\$95.00
03	et. sec		50.000.00	0.455.40	0 155 10		199	72 1-1 22
3.001	Electric	F202 Tabels -	60,000.00	9,455.42	9,455.42	50,544.58	16	12,479.33
06		5203 - Totals	\$60,000.00	\$9,455.42	\$9,455.42	\$50,544.58	16%	\$12,479.33
	Supplies		58,156.44	3,907.98	1,109.82	57,046.62	2	29,624.08
.000	Supplies	5206 - Totals	\$58,156.44	\$3,907.98	\$1,109.82	\$57,046.62	2%	\$29,624.08
)7		3200 - Totals	\$30,130.44	φ <i>3</i> ,307.30	\$1,103.02	\$37,040.02	2.70	\$29,024.00
	Repairs & Maintenance		20,000.00	24.84	748.29	19,251.71	4	2,464.12
	Topallo of Flameshario	5207 - Totals	\$20,000.00	\$24.84	\$748.29	\$19,251.71	4%	\$2,464.12
12		Day Totals	420,000.00	<i>42.110.1</i>	47 10.23	φ13,231,71	1,70	42,101112
2.000	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
21			v• ++0.0 t• •000000+00000 €000 +0000		3. A. C. S.	50 * 00000 * 000000000000000		**************************************
21.000	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
22								
22.000	Postage		.00	.00	12.04	(12.04)	+++	7.36
		5222 - Totals	\$0.00	\$0.00	\$12.04	(\$12.04)	+++	\$7.36
23								
23.000	Tools & Small Equipment	versioners and	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
24								
24.000	Dues & Publications		.00	.00	196.00	(196.00)	+++	.00
		5224 - Totals	\$0.00	\$0.00	\$196.00	(\$196.00)	+++	\$0.00



Account Account Description		Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
		Budget Amount	Actual Amount	Actual Amount	TTD ACLUI	buuget	TID TOTAL
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
tone Equipment	5227 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5290	- Totals	41,000.00	φοισσ	40.00	φ1,000.00	0.70	40.00
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
Den	artment 610 - Treatment Totals	\$212,201.71	\$42,682.89	\$80,773.00	\$131,428.71	38%	\$134,736.41
1000	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	on operations rotals	83 (E B)	85 (82)	12 8)	6 5 (6)		2 121
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 - D	epreciation/Amortization Totals	\$0.00	\$102,842.18	\$308,526.54	(\$308,526.54)	+++	\$302,733.99
Division 650 - Debt Payments							
5295		122 123122	7227	9 900000000	22000000 2000		pro-parameter.
5295.000 Interest Expense		63,126.00	.00	4,173.77	58,952.23	7	4,705.66
7204	5295 - Totals	\$63,126.00	\$0.00	\$4,173.77	\$58,952.23	7%	\$4,705.66
7301.000 Note Principal Payments		204 464 00		45 450 44	270 000 56	12	
7301.000 Note Principal Payments	7204 Tabela	294,461.00	.00	15,458.44	279,002.56	5	15,458.31
	7301 - Totals	\$294,461.00 \$357,587.00	\$0.00 \$0.00	\$15,458.44 \$19,632.21	\$279,002.56 \$337,954.79	5% 5%	\$15,458.31
	on 650 - Debt Payments Totals	\$357,367.00	\$0.00	\$19,032.21	\$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
Tixed Assets-Fidefilliery	7106 - Totals	\$117,900.00	\$0.00	\$0.00	\$117,900.00	0%	\$0.00
Dis		\$117,900.00	\$0.00	\$0.00	\$117,900.00	0%	\$0.00
DIV	vision 670 - Fixed Assets Totals	Ψ117,500.00	φυισο	ψ0.00	\$117,300.00	0.70	φυ.00



		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							
	220 - Waste Water Treatment						
	ENSE						
	ivision 680 - Transfers Between Funds	30					
7200	Wiston 500 Transiers between runus						
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
	EXIENSE TOTALS	1 0 00 E		2 2 2	5 50 353		ME NEMETONALE
	Fund 220 - Waste Water Treatment Totals				_ 9		
	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)



			Annual	MTD	YTD	Budget Less	% of	Prior Year
Account	Account Description		Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	YTD Total
Fund Catego	ry Proprietary Funds							
- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	e Capital Projects Funds							
	730 - Capital Project-Waste W	'tr						
	ENUE							
0	Division 300 - Revenue							
	Department 310 - State Reve	enue						
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 Re	venue						
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 - Miscellane	ous	8					
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	ALLE TEN EN ENGINEE			19941				
3950.210	Transfer In Water		.00	.00	1,018,590.36	(1,018,590.36)	+++	.00
950.220	Transfer In Waste Water		691,000.00	.00	832,606.67	(141,606.67)	120	.00
	27	3950 - Totals	\$691,000.00	\$0.00	\$1,851,197.03	(\$1,160,197.03)	268%	\$0.00
	De	partment 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
	ENSE							
D	Division 600 - Operations							
-206	Department 630 - Operations							
5206	Supplies		00	1,279.27	1,642.82	(1,642.82)	alcate de la	.00
206.000	Supplies	5206 - Totals	.00	\$1,279.27	\$1,642.82	(\$1,642.82)	+++	\$0.00
212		5206 - Totals	\$0.00	\$1,2/3.2/	\$1,042.02	(\$1,042.02)	+++	φυ.υυ
2414			1,264,532.65	261,848.17	281,250.03	983,282.62	22	21,283.45
	Contracted/Durchased Conv							
5212.000	Contracted/Purchased Serv	5212 - Totals	\$1,264,532.65	\$261,848.17	\$281,250.03	\$983,282.62	22%	\$21,283,45



	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	9					
Fund Type Capital Projects Funds						
Fund 730 - Capital Projects Funds						
70 (20.094) - 1900 (20.00) (20.00) - 10.000 (20.000) (20.000) (20.000) (20.000)						
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					21	
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)



=			Current YTD	Prior Year		
Account	Account Description		Balance	YTD Total	Net Change	Change %
Control Control Design	Proprietary Funds					
	Enterprise Funds					
	20 - Waste Water Treatment					
ASSETS 1027	S		4			
1027.000	Change in FMV-Investments		5,265.00	127,879.00	(122,614.00)	(05.00)
1027.000	Change in this investments	1027 - Totals	\$5,265.00	\$127,879.00	(\$122,614.00)	(95.88)
1030		1027 - Totals	\$3,203.00	\$127,073.00	(\$122,014.00)	(93,0070)
1030.100	Investment-Central Trea.		4,586,790.07	4,174,847.53	411,942.54	9.87
10001100	and some some real	1030 - Totals	\$4,586,790.07	\$4,174,847.53	\$411,942.54	9.87%
1050		2000 10000	\$ 1,500,750.07	\$ 1717 170 17.33	ψ111,512.51	3.07 70
1050.000	Accts RecMisc Billing		6,375.01	5,776.50	598,51	10.36
1050.010	Accts RecUtility Billng		209,851.07	168,286.47	41,564.60	24.70
1050.050	Accts RecCollections		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			1,,		4/	
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	12-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-	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
#11.05 to 17.0		1540 - Totals	\$729,755.67	\$729,755.67	\$0.00	0.00%
1550				*		
1550.000	Machinery & Equipment	52 98	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%



on the state of th			Current YTD	Prior Year		
	Account Description		Balance	YTD Total	Net Change	Change '
entrans of the second s	Proprietary Funds					
	nterprise Funds					
	- Waste Water Treatment					F.
ASSETS 590						
	Construction in Progress		(.03)	(.03)	.00	.0
		1590 - Totals	(\$0.03)	(\$0.03)	\$0.00	0.00%
620			(4-1-2)	(45.55)	40.00	
620.000 A	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%
640						
540.000 A	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%
650						
550.000 A	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%
825						
325.000	Deferred Outflow Pension	·	371,945.00	215,820.00	156,125.00	72.3
		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%
LIABILITI	ES AND FUND EQUITY					
LIABIL	ITIES					
020						(9)
)20.000 A	Accounts Payable		.00	(734.96)	734.96	100.0
360		2020 - Totals	\$0.00	(\$734.96)	\$734.96	100.00%
)60)60.000 C	Compensated Absences Pay.		44 025 56	62 272 06	(24.247.50)	(24.42
,000.000 C	compensated Absences Pay.	2060 - Totals	41,025.56 \$41,025.56	62,273.06 \$62,273.06	(21,247.50)	(34.12
200		2000 - Totals	\$41,025.56	\$02,273.06	(\$21,247.50)	(34.12%
	nterest Payable-Notes		48,519.75	38,575.19	9,944.56	25.7
.00.002	merese rayable notes	2200 - Totals	\$48,519.75	\$38,575.19	\$9,944.56	25.78% 25.78%
500		2200 - Totals	\$40,313.73	\$30,373.19	φ9,944.30	25.767
	lotes Payable-State		6,583,271.77	5,849,583.18	733,688.59	12.5
	let Pension Liability		1,596,972.00	1,224,220.00	372,752.00	30.4
	ist i dilolon Edding	2500 - Totals	\$8,180,243.77	\$7,073,803.18	\$1,106,440.59	15.64%
00		1000	4-1-20/E 1911 /	4. 75. 57555.15	42,200,110100	13.047
	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%



		Current YTD	Prior Year		
Account	Account Description	Balance	YTD Total	Net Change	Change %
Fund Category	• AND • AND • AND • OF THE PARTY :				
	Enterprise Funds				
Fund 2	220 - Waste Water Treatment				
	UND EQUITY				
2800					
2800.001	Contributed CapFederal	612,127.32	612,127.32	.00	.00
2800.002	Contributed CapState	34,325,051.72	34,325,051.72	.00	.00
2800.003	Contributed CapLocal	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 Projet	(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					0-0-1-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0
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			€ 18
	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%
		40.00	(400)00 1103)	400,00 1.03	100.0070



			Current YTD	Prior Year		
Account	Account Description		Balance	YTD Total	Net Change	Change %
Fund Categor	The state of the s					
20.00	Capital Projects Funds					
	730 - Capital Project-Waste Wtr					
ASSI	ETS					
1030	To a large of the LT					6. 0000000000
1030.100	Investment-Central Trea.		1,618,281.88	1,378,316.09	239,965.79	17.41
1050		1030 - Totals	\$1,618,281.88	\$1,378,316.09	\$239,965.79	17.41%
1050.060	Accts Rec State		070 540 52	22.460.75	055 270 70	2 (02 22
1050.000	Accts Rec State Accts Rec Federal		878,540.53	23,160.75	855,379.78	3,693.23
1030.070	Acces Rec Federal	10E0 Takala	.00	(48.40)	48.40	100.00
1590		1050 - Totals	\$878,540.53	\$23,112.35	\$855,428.18	3,701.17%
1590.000	Construction in Progress		1 451 525 24	1 055 931 00	(504 306 66)	(25.70)
1390.000	Construction in Frogress	1590 - Totals	1,451,525.24	1,955,831.90	(504,306.66)	(25.78)
		ASSETS TOTALS	\$1,451,525.24 \$3,948,347.65	\$1,955,831.90 \$3,357,260.34	(\$504,306.66)	(25.78%)
525_		ASSETS TOTALS	\$3,940,347.03	\$3,337,260.34	\$591,087.31	17.61%
	ILITIES AND FUND EQUITY					
2023	IABILITIES					
2023.000	Retainage Payable		40,251.06	(.01)	40,251.07	402,510,700.00
2025.000	Retainage Payable	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%
	up cours	LIABILITIES TOTALS	\$40,231.00	(\$0.01)	\$40,231.07	402,510,700.00%
2800	UND EQUITY					
2800.001	Contributed CapFederal		2,129,958.34	2,129,958.34	.00	.00
2800.002	Contributed CapState		127,507.33	127,507.33	.00	.00.
2000.002	continued capi state	2800 - Totals	\$2,257,465.67	\$2,257,465.67	\$0.00	0.00%
2900		2000 10003	\$2,237,103.07	Ψ2,237,103.07	\$0.00	0.0070
2900.010	Reserve for Encumbrances		291,481.83	291,481.83	.00	.00
25001010	reserve for Engality arices	2900 - Totals	\$291,481.83	\$291,481.83	\$0.00	0.00%
2910		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4252/102105	4231,101103	40.00	0.00 70
2910.140	Designated-Capital Projet		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				4-/	75.55	0.0070
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			VIII/100/100000/	(1	(1//	(5.15070)
2965.000	P/Y Encumbrance Control		(291,481.83)	(291,481.83)	.00	.00
	president in the second of the	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		VI	(==10 170)
	er er rezerve en 1950 f. 1957 / fra politikanok k ಶ politik 🕶 1950 f. 😎 1957 (1966) (1967)					



			Current YTD	Prior Year		
Account	Account Description		Balance	YTD Total	Net Change	Change %
Fund Category	Proprietary Funds			Ge Committee Com		
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%