

City and Borough of Sitka

Quarterly Financial Reporting Package **September 30, 2020**

Results as of September 30, 2020 (All Funds)

City and Borough of Sitka

Quarterly Financial Reporting Package

FY2021 General Fund Budget Execution

September 30, 2020

Original Surplus Per Budget Ordinance	1,361,014
Budget Adjustments	<u>(687,601)</u>
Annual Budgeted Surplus	673,413
Revenues Thru 9/30	13,587,196
Expenditures Thru 9/30	<u>6,304,064</u>
Surplus Achieved Thru 9/30	7,382,296
Surplus Achieved Thru 9/30	7,382,296
Budgeted Surplus Thru 9/30	<u>6,371,991</u>
Difference From Budget:	607,562

City and Borough of Sitka




Quarterly Financial Reporting Package

FY2021 General Fund

Budget Adjustments

Encumbrances From 2020	(147,288)
Ordinance 2020-35 Covid-19	(390,000)
Ordinance 2020-47 Reappropriations from 2020	<u>(150,313)</u>
Total Net Budget Adjustments	<u>(687,601)</u>

City and Borough of Sitka
Quarterly Financial Reporting Package
General Fund Balance
September 30, 2020 versus September 30, 2019

Indicator	Amount	Compared To Last Year	Big Picture 
Assigned (Designated) Fund Balance (Includes balance restricted by SGC and other external restrictions such as E-911, liquidity restriction, emergency response, etc)	12,803,456	9,255,371	
Unassigned and Available Fund Balance (Portion of fund balance not committed for above/other purposes)	12,436,024	12,640,054	Surpluses may be transferred into Infrastructure Sinking Fund, while deficits reduce amount of unassigned fund balance. Fine for now, but need to monitor.
Total General Fund Balance	25,239,480	21,895,425	

City and Borough of Sitka
Quarterly Financial Reporting Package
Fund Net Income and Working Capital
FY2020 Results Through June 30, 2020

<u>Fund</u>	Accrual Basis Net <u>Income / (Loss)</u>	Unspent Working Capital Appropriated For <u>CAPEX</u>	Unappropriated <u>Working Capital</u>	Total <u>Working Capital</u>
Electric Fund	137,254	6,148,668	3,622,504	9,771,172
Water Fund	175,160	1,894,044	2,604,975	4,499,019
Wastewater Fund	273,795	2,618,809	6,027,358	8,646,167
Solid Waste Fund	81,061	749,087	(1,172,465)	(423,378)
Harbor Fund	34,299	2,607,885	5,713,427	8,321,312
Airport Terminal Fund	(65,665)	4,654,831	467,504	5,122,335
Marine Service Center Fund	22,128	216,923	2,025,716	2,242,639
Gary Paxton Industrial Park Fund	1,545	292,527	604,911	897,438
IT Fund	31,671	-	233,319	233,319
Central Garage Fund	233,319	1,110,703	4,250,223	5,360,926
Building Maintenance Fund	(8,191)	-	1,287,170	1,287,170
CPET Fund	4,404	-	1,124,998	1,124,998
Permanent Fund	(183,733)	-	22,710,231	22,710,231

Financial Statements

- You will find attached financial statements for the various significant funds of the City and Borough of Sitka. Information is presented through September 30, 2020.
- Financial reporting is shown in the custom reporting format designed by the Finance Department, which combines significant elements of the income statement, balance sheet, and cash flow statement into one single page report. At times, reporting formats may be amended to better represent the financial health of a fund, however those changes will be noted.

Comments on Net Losses and Working Capital

- Net losses signify that depreciation expense (the decline in value of infrastructure) exceeds revenue and may signify that infrastructure replacement may eventually need to be funded by bonding and higher user fees.
- Negative undesignated working capital signifies that we have more approved spending for infrastructure than we have fund balance to pay for.
- Net Income/and loss includes grant revenue .
- Long-term infrastructure plans have been developed for all major enterprise funds; these plans seek to identify long-term infrastructure needs and determine the correct level of user fees necessary to finance the plan. A long-term capital improvement plan has been developed for the General Fund; however, due to lack of dedicated revenue streams, funding has not been identified to finance the plan.

Definitions of Key Terms

Working Capital - This is essentially what a Fund has to spend. It is defined as current assets less current liabilities, including the current portion of long term debt. Working capital already appropriated for capital expenditures but unspent is called appropriated but unspent working capital; the remainder is unappropriated working capital. The calculation of General Fund working capital also excludes designated amounts for liquidity and emergency response.

Depreciation Expense - This is an estimation of the decline in value of a long lived asset, which is an expense. When a long lived asset is purchased, cash is paid but expense is not recorded; instead, expense is recorded gradually, over the life of the asset, to match its use against revenues earned in the same period. Most importantly, Depreciation Expense **IS NOT** the accumulation of cash to replace an asset; that is called a sinking fund and is part of Working Capital.

Fund Balance – This is the net assets of a fund. It is equal to total assets less liabilities. It is important to note that a Fund Balance is usually only partially in cash; the remainder may be made up of long lived assets, receivables, and other assets. Fund balances for governmental-type funds are classified in one of 5 classifications: non-spendable, restricted, committed, assigned, and unassigned and available. Fund balances for enterprise and internal service funds are classified as either restricted or unrestricted.

Definitions of Key Terms

Net Available Cash – This is equal to cash and investments, less liabilities and restricted or designated fund balances. This is similar to “cash on the barrelhead”.

EBI/EBID – These are accounting terms which measure earnings before certain expenses. EBI is Earnings Before Interest and measures earnings before interest expense. EBID is Earnings Before Interest and Depreciation, and is a rough measure of cash flow from operations.

















Enterprise Fund – A fund which is run, and accounted for, similar to a private business. In such a fund, profit is measured and operations are accounted for on a full accrual basis.

Internal Service Fund - A fund which provides services to other funds. Such funds usually have no external source of revenue. Similar to an enterprise fund, profit is measured and operations are accounted for on a full accrual basis.

**General Fund
Financial Analysis**

As Of, And For the First Fiscal Quarter Ending, September 30, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture 
Revenue	13,587,196	 Decreased By 6.2%	 Met Plan	General governmental revenue is relatively static, growing very slowly
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	842,772	 Increased by 4.8%	 Under budget	Filling of vacant staff positions decreased extent to which outlays are under budget
Surplus (Shortfall) of Revenues Over Outlays	7,382,296	 Increased	 More surplus than Planned	Greater than planned surplus due to outlays lower than planned and greater than planned sales tax revenue
Capital Expenditure Outlays (The General Fund's depreciable assets decrease in value for FY18 is \$7.4 million (including schools), which could be a benchmark for setting aside funds for future asset replacement)	237,501	 Increased	 Met Plan	Not enough is being set aside to replace assets in the future if lack of grant funding continues.
Assigned (Designated) Fund Balance (Includes balance restricted by SGC and other external restrictions such as E-911, liquidity restriction, emergency response, etc)	12,803,456	 Increased	 Met Plan	
Unassigned and Available Fund Balance (Portion of fund balance not committed for above/other purposes)	12,436,024	 Decreased by 1.6%	 Exceeded Plan	Surpluses may be transferred into Infrastructure Sinking Fund, while deficits reduce amount of unassigned fund balance. Fine for now, but need to watch decline.
Total General Fund Balance	25,239,480	 Increased	 Exceeded Plan	Fund balance increased due to FY2019 surplus

The General Fund's financial performance for the first fiscal quarter of FY2021 declined compared to the same period in FY2020 due to a significant drop in sales tax revenue. Sales tax revenue declined by \$1.58 million, or 30% compared to pre-pandemic FY2020. The General Fund's expenditures were less than budgeted appropriations by \$842.7K reflecting tight control of spending. As is normally the case in the first fiscal quarter, a surplus of \$4,382,296 was generated. This surplus was 12.2% greater than the surplus in the 1st Quarter of FY2020, and, also higher than planned.

The large increase in financial position, as reflected in the increase in the total fund balance, should be viewed as temporary, as the General Fund receives a substantial portion of its annual revenue (approximately 45%) in the first fiscal quarter because property taxes are due by September 30th.

An important aspect to point out is that although the General Fund had a substantial surplus of revenue over expenditures, the unassigned and available fund balance declined by (\$204.0K). This is due to the fact that the General Fund paid a substantial Stark/Antikickback payment to the Federal Government essentially equal in size to the surplus generated over the previous 12 months. This payment was made through the Sitka Community Hospital Dedicated Fund, but the source of the funds was the General Fund which transferred funding to the Sitka Community Hospital Dedicated Fund. This is reflected in large increase of \$4,075.5K in the assigned fund balance for advances to other funds. Over the course of the remaining 9 months in FY2021, the unassigned and available fund balance should decline as the last nine months of a fiscal year normally produce a cash deficit.

The long-term financial view of the General Fund has not substantially changed over the course of the last fiscal year. Even though the effects of the pandemic and the Stark/Antikickback payment affected the General Fund balance, they can be considered to be near term effects. The long-term view has not changed from 2 years ago, and what was repeated in the 1st Quarter FY2020 General Fund financial analysis bears repeating a second time:

"Management's overriding concern for the General Fund continues to be the inadequate size of its unassigned fund balance compared with known deferred maintenance amounts, and, the small amount of the annual surplus when compared to potential future general obligation bond debt service. The condition of general governmental infrastructure (school buildings, streets, city hall, the police station, etc.) continues to deteriorate each year as the facilities age.

School buildings are of particular concern as the State's school bond debt service reimbursement program no longer exists for new debt for building or repairing schools. In addition, the general fund will have to bear more of the burden of paying for existing school bond debt as the state backs away from its original commitment to reimburse debt service. This is an expense that has not been contemplated beyond the 1% seasonal sales tax that will be insufficient to cover debt service should the state continue to reduce the rate of reimbursement. The youngest school building, Keet Gooshi Heen Elementary School, is 32 years old, having been initially constructed in 1986. The oldest building, Baranof Elementary School, is 64 years old, having been

constructed in 1954. The other two major school builds are in between. Albeit, major renovations have taken place over the intervening years, but the buildings are getting old. The Police Department facility has aged to the point of being almost insufficient to meet basic law enforcement needs.

The challenge we face is that there is no sinking fund set aside for major renovation of existing buildings or construction of new ones. The unassigned General Fund balance is all that is currently available. Thus, unless the General Fund balance increases substantially in the near future, or significant grant opportunities arise (which is unlikely as the CBS does not have any staff dedicated to seeking grant funding), the issuance of general obligation bonds for schools and a Police Department facility is the most likely funding source the Municipality will turn to.

Issuance of additional general obligation bonds in the future will be complicated by two aspects: the doubtfulness of school bond debt reimbursement by the State of Alaska, and, the inability to levy additional property taxes necessary to meet additional debt service, due to the Charter property tax cap.

The take-away for the General Fund, and particularly for general governmental infrastructure, is that Sitka's general government and school funding situation will continue to worsen. Unfortunately, there are no easy or painless solutions. The challenges in general government funding can't be solved by expense cutting alone unless municipal services are significantly reduced. "

City and Borough of Sitka
General Fund
Financial Statements
For The Twelve-Month Period From July 1, 2020 to June 30, 2021
(Unaudited)

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	FY2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L - 25.0%)
Property Taxes	7,124,410	-	-	-	7,124,410	6,714,302	410,108	6,907,000
Sales Taxes	3,684,600	-	-	-	3,684,600	5,267,181	(1,582,581)	3,630,387
Bed Taxes	-	-	-	-	-	-	-	-
State Assistance	481,164	-	-	-	481,164	497,524	(16,360)	491,076
Federal Assistance	134,894	-	-	-	134,894	37,301	97,593	65,000
Transfer From Permanent Fund, etc.	889,829	-	-	-	889,829	547,554	342,275	891,615
Interfund Billings	676,390	-	-	-	676,390	665,870	10,520	676,390
Other Operating Revenue	595,909	-	-	-	595,909	754,254	(158,345)	758,195
	13,587,196	-	-	-	13,587,196	14,483,986	(896,790)	13,419,663
Administrator	201,418	-	-	-	201,418	127,995	(73,423)	283,519
Attorney	91,629	-	-	-	91,629	129,112	37,483	100,025
Clerk	89,389	-	-	-	89,389	90,160	771	111,243
Finance	469,829	-	-	-	469,829	404,778	(65,051)	508,368
Assessing	89,994	-	-	-	89,994	85,716	(4,278)	118,749
Planning	52,368	-	-	-	52,368	37,823	(14,545)	71,143
General/Shared Expenses	390,953	-	-	-	390,953	422,291	31,338	360,205
Police	1,132,225	-	-	-	1,132,225	952,421	(179,804)	1,217,519
Fire	517,414	-	-	-	517,414	529,093	11,679	554,514
Public Works	760,728	-	-	-	760,728	829,060	68,332	996,168
Library	243,946	-	-	-	243,946	226,012	(17,934)	253,774
Centennial Building	178,809	-	-	-	178,809	176,519	(2,290)	179,206
SR Citizen Center	22,347	-	-	-	22,347	16,282	(6,065)	26,124
Contingency	31,914	-	-	-	31,914	-	(31,914)	99,969
Debt Service	11,121	-	-	-	11,121	11,258	137	11,121
School Support	1,801,037	-	-	-	1,801,037	1,724,533	(76,504)	1,904,748
Hospital Support	-	-	-	-	-	-	-	-
Fixed Asset Acquisition	85,578	-	-	-	85,578	-	(85,578)	217,077
Transfers To Other Funds	34,201	-	-	-	34,201	2,146,650	2,112,449	34,201
	6,204,900	-	-	-	6,204,900	7,909,703	1,704,803	7,047,672
Total Outlays:	6,204,900	-	-	-	6,204,900	7,909,703	1,704,803	7,047,672
Surplus/(Shortfall)/Total Revenue	7,382,296	-	-	-	7,382,296	6,574,283	808,013	6,371,991
Controllable Costs (Outlays Less Transfers)	4,272,963	-	-	-	4,272,963	4,027,262	(245,701)	4,880,525
General Fund Balance					YTD Balance	FY2020 YTD	Variance To FY2020 YTD	
Beginning Total General Fund Balance :	17,498,069	-	-	-	17,498,069	15,757,890	1,740,179	
Surplus/(Shortfall) of Revenues Over Outlays:	7,382,296	-	-	-	7,382,296	6,574,282	808,014	
Other balance sheet changes:	359,115	-	-	-	359,115	(436,748)	795,863	
Ending Total General Fund Balance:	25,239,480	-	-	-	25,239,480	21,895,424	3,344,055	

City and Borough of Sitka
General Fund
Financial Statements
For The Twelve-Month Period From July 1, 2020 to June 30, 2021
(Unaudited)

	<u>As of</u>	<u>9/30/2019</u>	<u>9/30/2019</u>	<u>9/30/2019</u>	<u>9/30/2019</u>		
General Fund Balance:							
Total Assets:		25,666,287	-	-	-	-	24,455,475 1,210,812
Total Liabilities:		(426,807)	-	-	-	-	(2,560,050) 2,133,243
General Fund Balance:		25,239,480	-	-	-	-	21,895,425 (21,895,425)
General Fund Balance Detail:							
Non-Spendable Fund Balance		-	-	-	-	-	68,509 (68,509)
Restricted Fund Balance		-	-	-	-	-	- -
Committed Fund Balance		-	-	-	-	-	- -
Assigned (Designated) Fund Balance						-	- -
Advances to Other Funds (non spendable)		4,175,552	-	-	-	-	100,000 4,075,552
911 Surcharges		396,700	-	-	-	-	612,783 (216,083)
SRS Title III		512,663	-	-	-	-	512,663 -
Liquidity/Hospital Escrow		7,120,455	-	-	-	-	5,831,416 1,289,039
Emergency Response		468,086	-	-	-	-	2,000,000 (1,531,914)
Encumbrances		130,000	-	-	-	-	130,000 -
Unassigned and Available Fund Balance		12,436,024	-	-	-	-	12,640,054 (204,030)
Total General Fund Balance:		25,239,480	-	-	-	-	21,895,425 3,344,055

Variance To FY2021 Plan

217,410
54,213
-
(9,912)
69,894
(1,786)
-
(162,286)

167,533

82,101
8,396
21,854
38,539
28,755
18,775
(30,748)
85,294
37,100
235,440
9,828
397
3,777
68,055
-
103,711
-
131,499
-

842,772

1,010,305

607,562

	FY2021 Working Capital	Grant and Loan	adjustments/ closed		State Grant	Federal Grant	Other	Construction In Progress	Supplies	Contracted & Purchased Services	Interdepartment Services
Unspent Capital Project Working Capital Appropriations	Appropriations	\$ Paid	projects		A/R	A/R	A/R	6/30/2020	Expense	Expenses	Expenses
90583 - City State Building Major Maintenance	-	-	-	-	-	-	-	-	-	-	-
90690 - City/State Troubleshoot Air Control System	-	-	-	-	-	-	-	-	-	-	-
90692 - Centennial Hall Reconstruction	-	-	-	-	-	-	-	-	-	25,000.00	-
90739 - Sitka Library Expansion	-	-	-	-	-	-	-	-	-	-	-
90740 - Nelson Logging Road	-	1,342.23	-	-	78,956.28	-	-	-	-	-	-
90741 - Baranof Warm Springs Dock	-	-	-	-	-	-	-	-	-	-	-
90789 - Justice Center	-	-	-	-	-	-	-	-	-	-	-
90790 - East DeGrof St. Utilites and Street Improvement	-	-	-	-	-	-	-	-	-	-	-
90801 - Lincoln Street (Jeff Davis to Metlakatla)	-	-	-	-	-	-	-	-	-	-	-
90812 - Storm Drain Improvements	-	-	-	-	-	-	-	-	-	-	-
90814 - Cross Trail Multi-Modal Pathway Phase 6	-	543,900.40	-	-	-	185,683.72	-	-	-	185,683.72	-
90820 - Davidoff Storm Sewers	-	-	-	-	-	-	-	-	-	-	-
90831 - Wayfaring Signage	-	-	-	-	-	-	-	-	-	-	-
90832 - CAMAS Software	-	-	-	-	-	-	-	-	-	-	-
90838 - Lincoln St. Paving (Harbor Way to Harbor Drive_	-	-	-	-	-	-	-	-	-	-	-
90843 - Lake Street (DeGroff to Arrowhead)Street Improvements	-	-	-	-	-	-	-	-	-	-	-
90844 - Lincoln St Paving (Jeff Davis to Harbor Drive)	-	-	-	-	-	-	-	-	-	-	-
90855 - Seawalk Part II	-	-	-	-	-	-	-	-	-	4,760.00	668.56
90859 - Landslide Study Project	-	-	-	-	-	-	-	-	-	1,311.00	211.84
90861 - Resource Management & GIS Implementation	-	-	-	-	-	-	-	-	-	-	-
90866 - City Hall HVAC & Controls Replacement	-	-	-	-	-	-	-	-	-	-	-
90867 - Police Department RMS	-	-	-	-	-	-	-	-	-	-	-
90876 - Animal Shelter	-	-	-	-	-	-	-	-	-	-	-
90877 - Brady and Gavan St Paving	-	-	-	-	-	-	-	-	-	-	-
90878 - Katlian Ave Paving	-	-	-	-	-	-	-	-	-	-	-
90879 - Seaplane Base Project	-	-	-	-	-	-	-	-	-	-	-
90880 - Utility Office Security	-	-	-	-	-	-	-	-	-	-	-
90881 - Peterson Storm Sewers	-	13,852.19	-	-	-	-	-	-	-	15,950.15	540.66
90885 - Senior Center ADA Ramp & Rear Porch Improvements	-	-	-	-	-	-	-	-	-	-	-
90886 - Community Playground Safety Improvements	-	-	-	-	-	-	-	-	-	1,350.00	-
90887 - Lower East Moller Playground Safety Improvements	-	-	-	-	-	-	-	-	-	-	-
90888 - Pioneer Park Shelter Improvements	-	-	-	-	-	-	-	-	-	-	-
90907 - Police Department Heat Pump	-	-	-	-	-	-	-	-	-	-	-
90909 - No Name Mountain Master Plan	-	-	-	-	-	-	-	-	-	-	-
90925 - Knutson Drive Critical Repairs	-	-	-	-	-	-	-	-	-	1,795.00	229.81
2.3 Pending allocation FY21	-	-	-	-	-	-	-	-	-	-	-
2.2 - No Job	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Totals:	-	559,094.82	-	-	78,956.28	185,683.72	-	-	-	235,849.87	1,650.87
Gray Shading = Closed Job											

INACTIVE GOVERNMENTAL CAPITAL PROJECTS

Fund 705 - Benchlands	-	-	-
Fund 707 - Pacific High School	-	-	-
Fund 708 - Public Infrastructure Sinking Fund	-	-	-

		Other & ADJ Mixed Project	Total	Starting Cash	New Appropriations	A/R Collections	Retainage Withheld	Retainage Released	2020 A/P Paid in 2020	2020 Expenses	Ending Cash
Unspent Capital Project Working Capital Appropriations	Advertising	Expense	Expenses								
90583 - City State Building Major Maintenance	-	-	-	42,331.96	-	-	-	-	-	-	42,331.96
90690 - City/State Troubleshoot Air Control System	-	-	-	16,000.00	-	-	-	-	-	-	16,000.00
90692 - Centennial Hall Reconstruction	-	-	25,000.00	26,786.51	-	-	1,250.00	-	-	(25,000.00)	3,036.51
90739 - Sitka Library Expansion	-	-	-	113,120.68	-	-	-	-	-	-	113,120.68
90740 - Nelson Logging Road	-	-	-	(1,342.23)	-	1,342.23	-	(77,213.47)	-	-	(77,213.47)
90741 - Baranof Warm Springs Dock	-	-	-	(56.70)	-	-	-	-	-	-	(56.70)
90789 - Justice Center	-	-	-	7,056.78	-	-	-	-	-	-	7,056.78
90790 - East DeGrof St. Utilites and Street Improvement	-	-	-	27,950.16	-	-	-	-	-	-	27,950.16
90801 - Lincoln Street (Jeff Davis to Metlakatla)	-	-	-	297,281.31	-	-	-	-	-	-	297,281.31
90812 - Storm Drain Improvements	-	-	-	100,000.00	-	-	-	-	-	-	100,000.00
90814 - Cross Trail Multi-Modal Pathway Phase 6	-	-	185,683.72	(394,742.79)	-	543,900.40	-	-	(241,754.56)	(185,683.72)	(278,280.67)
90820 - Davidoff Storm Sewers	-	-	-	79,581.19	-	-	-	-	-	-	79,581.19
90831 - Wayfaring Signage	-	-	-	-	-	-	-	-	-	-	-
90832 - CAMAS Software	-	-	-	4,000.00	-	-	-	-	-	-	4,000.00
90838 - Lincoln St. Paving (Harbor Way to Harbor Drive_	-	-	-	1,703,422.64	-	-	-	-	-	-	1,703,422.64
90843 - Lake Street (DeGroff to Arrowhead)Street Improvements	-	-	-	645,000.00	-	-	-	-	-	-	645,000.00
90844 - Lincoln St Paving (Jeff Davis to Harbor Drive)	-	-	-	1,165,000.00	-	-	-	-	-	-	1,165,000.00
90855 - Seawalk Part II	-	-	5,428.56	304,844.26	-	-	-	-	-	(5,428.56)	299,415.70
90859 - Landslide Study Project	-	-	1,522.84	6,018.46	-	-	-	-	(4,284.00)	(1,522.84)	211.62
90861 - Resource Management & GIS Implementation	-	-	-	120,084.63	-	-	-	-	-	-	120,084.63
90866 - City Hall HVAC & Controls Replacement	-	-	-	500,000.00	-	-	-	-	-	-	500,000.00
90867 - Police Department RMS	-	-	-	153,729.86	-	-	-	-	-	-	153,729.86
90876 - Animal Shelter	-	-	-	56,434.13	-	-	-	-	-	-	56,434.13
90877 - Brady and Gavan St Paving	-	-	-	432,236.49	-	-	-	-	-	-	432,236.49
90878 - Katlian Ave Paving	-	-	-	531,081.58	-	-	-	-	-	-	531,081.58
90879 - Seaplane Base Project	-	-	-	3,297.41	-	-	-	-	-	-	3,297.41
90880 - Utility Office Security	-	-	-	2,655.27	-	-	-	-	-	-	2,655.27
90881 - Peterson Storm Sewers	-	-	16,490.81	178,799.25	-	13,852.19	-	-	(1,035.00)	(16,490.81)	175,125.63
90885 - Senior Center ADA Ramp & Rear Porch Improvements	-	-	-	15,000.00	-	-	-	-	-	-	15,000.00
90886 - Community Playground Safety Improvements	-	-	1,350.00	10,000.00	-	-	-	-	-	(1,350.00)	8,650.00
90887 - Lower East Moller Playground Safety Improvements	-	-	-	10,000.00	-	-	-	-	-	-	10,000.00
90888 - Pioneer Park Shelter Improvements	-	-	-	15,000.00	-	-	-	-	-	-	15,000.00
90907 - Police Department Heat Pump	-	-	-	23,000.00	-	-	-	-	-	-	23,000.00
90909 - No Name Mountain Master Plan	-	-	-	123,486.37	-	-	-	-	-	-	123,486.37
90925 - Knutson Drive Critical Repairs	-	-	2,024.81	-	-	-	-	-	-	(2,024.81)	(2,024.81)
2.3 Pending allocation FY21	-	-	-	-	-	-	-	-	-	-	-
2.2 - No Job	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Totals:	-	-	237,500.74	6,317,057.22	-	559,094.82	1,250.00	(77,213.47)	(247,073.56)	(237,500.74)	6,315,614.27
Gray Shading = Closed Job											

INACTIVE GOVERNMENTAL CAPITAL PROJECTS

Fund 705 - Benchlands	333,054.43
Fund 707 - Pacific High School	59,826.43
Fund 708 - Public Infrastructure Sinking Fund	22,322.08

	A/P	Refunds & Retainage	Working Capital
Unspent Capital Project Working Capital Appropriations			
90583 - City State Building Major Maintenance	-	-	42,331.96
90690 - City/State Troubleshoot Air Control System	-	-	16,000.00
90692 - Centennial Hall Reconstruction	-	(1,250.00)	1,786.51
90739 - Sitka Library Expansion	-	-	113,120.68
90740 - Nelson Logging Road	-	-	1,742.81
90741 - Baranof Warm Springs Dock	-	-	(56.70)
90789 - Justice Center	-	-	7,056.78
90790 - East DeGroff St. Utilities and Street Improvement	-	-	27,950.16
90801 - Lincoln Street (Jeff Davis to Metlakatla)	-	-	297,281.31
90812 - Storm Drain Improvements	-	-	100,000.00
90814 - Cross Trail Multi-Modal Pathway Phase 6	-	-	(92,596.95)
90820 - Davidoff Storm Sewers	-	-	79,581.19
90831 - Wayfaring Signage	-	-	-
90832 - CAMAS Software	-	-	4,000.00
90838 - Lincoln St. Paving (Harbor Way to Harbor Drive_	-	-	1,703,422.64
90843 - Lake Street (DeGroff to Arrowhead)Street Improvements	-	-	645,000.00
90844 - Lincoln St Paving (Jeff Davis to Harbor Drive)	-	-	1,165,000.00
90855 - Seawalk Part II	-	-	299,415.70
90859 - Landslide Study Project	-	-	211.62
90861 - Resource Management & GIS Implementation	-	-	120,084.63
90866 - City Hall HVAC & Controls Replacement	-	-	500,000.00
90867 - Police Department RMS	-	-	153,729.86
90876 - Animal Shelter	-	-	56,434.13
90877 - Brady and Gavan St Paving	-	-	432,236.49
90878 - Katlian Ave Paving	-	-	531,081.58
90879 - Seaplane Base Project	-	-	3,297.41
90880 - Utility Office Security	-	-	2,655.27
90881 - Peterson Storm Sewers	-	-	175,125.63
90885 - Senior Center ADA Ramp & Rear Porch Improvements	-	-	15,000.00
90886 - Community Playground Safety Improvements	-	-	8,650.00
90887 - Lower East Moller Playground Safety Improvements	-	-	10,000.00
90888 - Pioneer Park Shelter Improvements	-	-	15,000.00
90907 - Police Department Heat Pump	-	-	23,000.00
90909 - No Name Mountain Master Plan	-	-	123,486.37
90925 - Knutson Drive Critical Repairs	-	-	(2,024.81)
2.3 Pending allocation FY21	-	-	-
2.2 - No Job	-	-	-
Totals:	-	(1,250.00)	6,579,004.27
Gray Shading = Closed Job			

INACTIVE GOVERNMENTAL CAPITAL PROJECTS

Fund 705 - Benchlands	
Fund 707 - Pacific High School	
Fund 708 - Public Infrastructure Sinking Fund	



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 301 - Property Tax							
3011							
3011.001	Property Tax Levy	7,262,000.00	7,629,896.27	7,629,896.27	(367,896.27)	105	7,190,400.62
3011.002	Auto Tax	90,000.00	543.72	543.72	89,456.28	1	3,271.52
3011.004	Penalty and Interest	60,000.00	(256.78)	2,027.95	57,972.05	3	31,887.71
3011.006	Taxes Paid Voluntarily	40,000.00	.00	9,310.77	30,689.23	23	8,646.94
3011 - Totals		\$7,452,000.00	\$7,630,183.21	\$7,641,778.71	(\$189,778.71)	103%	\$7,234,206.79
3012							
3012.000	Less Sr Citizen Exemption	(545,000.00)	(517,369.00)	(517,369.00)	(27,631.00)	95	(519,905.00)
3012 - Totals		(\$545,000.00)	(\$517,369.00)	(\$517,369.00)	(\$27,631.00)	95%	(\$519,905.00)
Department 301 - Property Tax Totals		\$6,907,000.00	\$7,112,814.21	\$7,124,409.71	(\$217,409.71)	103%	\$6,714,301.79
Department 302 - Sales Tax							
3021							
3021.001	1st Qtr Calendar Yr Sales	2,088,000.00	(4.10)	(4.10)	2,088,004.10	0	29.50
3021.002	2nd Qtr Calendar Yr Sales	3,893,000.00	.00	(28,858.21)	3,921,858.21	(1)	2,482.85
3021.003	3rd Qtr Calendar Yr Sales	3,636,000.00	597,475.65	1,155,410.30	2,480,589.70	32	1,399,399.79
3021.004	4th Qtr Calendar Yr Sales	2,900,000.00	78.28	87.08	2,899,912.92	0	259.19
3021.005	Previous Quarters Tax	50,000.00	29,863.36	64,029.18	(14,029.18)	128	41,390.71
3021.006	Penalty & Interest	60,000.00	7,105.10	16,151.75	43,848.25	27	9,255.58
3021.007	Discount	(14,000.00)	(250.00)	(3,019.74)	(10,980.26)	22	.00
3021.008	Home Construction Refund	(9,000.00)	.00	.00	(9,000.00)	0	.00
3021.009	Other Sales Tax Revenue	9,200.00	.00	.00	9,200.00	0	1,220.00
3021.010	Fish Box Tax	125,000.00	5,130.00	7,040.00	117,960.00	6	13,590.00
3021 - Totals		\$12,738,200.00	\$639,398.29	\$1,210,836.26	\$11,527,363.74	10%	\$1,467,627.62
Department 302 - Sales Tax Totals		\$12,738,200.00	\$639,398.29	\$1,210,836.26	\$11,527,363.74	10%	\$1,467,627.62
Department 310 - State Revenue							
3101							
3101.003	Revenue Sharing	376,291.00	.00	375,000.00	1,291.00	100	497,524.28
3101.007	Liquor Licenses	23,000.00	.00	.00	23,000.00	0	.00
3101.012	Public Library Assistance	7,000.00	.00	7,000.00	.00	100	.00
3101.016	Miscellaneous	10,500.00	.00	.00	10,500.00	0	.00
3101.017	PERS Relief	396,639.00	99,164.00	99,164.00	297,475.00	25	.00



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101.019	SAR reimbursement	1,000.00	.00	.00	1,000.00	0	.00
3101 - Totals		\$814,430.00	\$99,164.00	\$481,164.00	\$333,266.00	59%	\$497,524.28
Department 310 - State Revenue Totals		\$814,430.00	\$99,164.00	\$481,164.00	\$333,266.00	59%	\$497,524.28
Department 315 - Federal Revenue							
3151							
3151.001	Stumpage	500,000.00	.00	.00	500,000.00	0	.00
3151.002	Payment in Lieu of Taxes	600,000.00	.00	.00	600,000.00	0	.00
3151.003	Grant Revenue	260,000.00	133,423.43	134,894.13	125,105.87	52	37,300.65
3151 - Totals		\$1,360,000.00	\$133,423.43	\$134,894.13	\$1,225,105.87	10%	\$37,300.65
Department 315 - Federal Revenue Totals		\$1,360,000.00	\$133,423.43	\$134,894.13	\$1,225,105.87	10%	\$37,300.65
Department 320 - Licenses & Permits							
3201							
3201.001	Building Permits	95,000.00	14,031.76	50,735.74	44,264.26	53	28,462.43
3201.002	Planning & Zoning Permits	10,000.00	100.00	590.00	9,410.00	6	1,200.00
3201.003	Parking Permits	1,000.00	.00	15.00	985.00	2	190.00
3201.004	Public Vehicle/Drivers	9,000.00	.00	75.00	8,925.00	1	650.00
3201.006	Animal Licenses	3,000.00	50.00	145.00	2,855.00	5	632.13
3201.007	Itinerant Business Licens	.00	.00	25.00	(25.00)	+++	10.00
3201.008	Miscellaneous	.00	.00	.00	.00	+++	50.00
3201.011	Park & Rec. Fees	9,000.00	525.00	1,775.00	7,225.00	20	5,925.00
3201.012	Centennial Permit Fees	4,000.00	.00	.00	4,000.00	0	800.00
3201 - Totals		\$131,000.00	\$14,706.76	\$53,360.74	\$77,639.26	41%	\$37,919.56
Department 320 - Licenses & Permits Totals		\$131,000.00	\$14,706.76	\$53,360.74	\$77,639.26	41%	\$37,919.56
Department 330 - Services							
3301							
3301.003	Jail Contracts	391,200.00	.00	.00	391,200.00	0	97,798.50
3301.005	Jail-Detox	3,800.00	.00	.00	3,800.00	0	440.00
3301.006	Impound/Storage Fees	8,000.00	235.00	7,490.00	510.00	94	.00
3301.007	Police Other	8,000.00	(345.17)	(557.67)	8,557.67	(7)	4,374.45
3301.010	E911 Surcharge	180,000.00	14,458.48	44,219.59	135,780.41	25	44,841.63
3301 - Totals		\$591,000.00	\$14,348.31	\$51,151.92	\$539,848.08	9%	\$147,454.58



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 330 - Services							
3302							
3302.000	Police Medical Billings	22,000.00	(5,364.36)	450.00	21,550.00	2	2,020.00
	3302 - Totals	\$22,000.00	(\$5,364.36)	\$450.00	\$21,550.00	2%	\$2,020.00
3321							
3321.001	Ambulance Fees	455,000.00	21,828.16	86,065.28	368,934.72	19	133,240.63
	3321 - Totals	\$455,000.00	\$21,828.16	\$86,065.28	\$368,934.72	19%	\$133,240.63
3331							
3331.001	Library	12,000.00	22.25	92.50	11,907.50	1	2,762.04
3331.002	Library Lost Book Replace	3,000.00	.00	33.00	2,967.00	1	348.00
3331.004	Library-Network	17,000.00	.00	.00	17,000.00	0	.00
	3331 - Totals	\$32,000.00	\$22.25	\$125.50	\$31,874.50	0%	\$3,110.04
3333							
3333.000	Sitka Builders Seminar	3,000.00	.00	.00	3,000.00	0	.00
	3333 - Totals	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$0.00
	Department 330 - Services Totals	\$1,103,000.00	\$30,834.36	\$137,792.70	\$965,207.30	12%	\$285,825.25
Department 340 - Operating Revenue							
3454							
3454.000	Concessions	3,000.00	.00	.00	3,000.00	0	404.81
	3454 - Totals	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$404.81
3491							
3491.000	Jobbing-Labor	600,000.00	62,520.48	62,520.48	537,479.52	10	158,366.67
	3491 - Totals	\$600,000.00	\$62,520.48	\$62,520.48	\$537,479.52	10%	\$158,366.67
3492							
3492.000	Jobbing-Materials/Parts	1,000.00	.00	.00	1,000.00	0	.00
	3492 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
3493							
3493.000	Jobbing-Equipment	1,000.00	84.00	84.00	916.00	8	.00
	3493 - Totals	\$1,000.00	\$84.00	\$84.00	\$916.00	8%	\$0.00
	Department 340 - Operating Revenue Totals	\$605,000.00	\$62,604.48	\$62,604.48	\$542,395.52	10%	\$158,771.48



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3601							
3601.000	Rent - Land	209,000.00	18,145.93	46,097.69	162,902.31	22	49,557.22
	3601 - Totals	\$209,000.00	\$18,145.93	\$46,097.69	\$162,902.31	22%	\$49,557.22
3602							
3602.000	Rent - Building	9,600.00	800.00	2,400.00	7,200.00	25	2,400.00
	3602 - Totals	\$9,600.00	\$800.00	\$2,400.00	\$7,200.00	25%	\$2,400.00
3603							
3603.000	Rent-Centennial Building	160,000.00	1,685.00	4,135.00	155,865.00	3	29,708.75
	3603 - Totals	\$160,000.00	\$1,685.00	\$4,135.00	\$155,865.00	3%	\$29,708.75
3604							
3604.000	Rent-Senior Center	2,000.00	.00	.00	2,000.00	0	212.00
	3604 - Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$212.00
3606							
3606.000	Rent-Tom Young Cabin	8,000.00	1,160.00	1,730.00	6,270.00	22	1,520.00
	3606 - Totals	\$8,000.00	\$1,160.00	\$1,730.00	\$6,270.00	22%	\$1,520.00
3610							
3610.000	Interest Income	527,000.00	20,618.23	76,935.56	450,064.44	15	128,299.12
	3610 - Totals	\$527,000.00	\$20,618.23	\$76,935.56	\$450,064.44	15%	\$128,299.12
3615							
3615.000	Gain(Loss)on Investments	.00	94,089.92	141,660.21	(141,660.21)	+++	.00
	3615 - Totals	\$0.00	\$94,089.92	\$141,660.21	(\$141,660.21)	+++	\$0.00
3620							
3620.000	Sale of Fixed Assets	.00	24,545.00	24,545.00	(24,545.00)	+++	.00
	3620 - Totals	\$0.00	\$24,545.00	\$24,545.00	(\$24,545.00)	+++	\$0.00
3635							
3635.000	Gravel & Rock Royalties	20,000.00	2,480.00	3,106.00	16,894.00	16	3,598.50
	3635 - Totals	\$20,000.00	\$2,480.00	\$3,106.00	\$16,894.00	16%	\$3,598.50
3640							
3640.000	Library-Special Sales	2,000.00	15.00	15.00	1,985.00	1	575.86
	3640 - Totals	\$2,000.00	\$15.00	\$15.00	\$1,985.00	1%	\$575.86
3650							
3650.000	City/St Bldg Cost Reimbur	121,000.00	9,814.38	.00	121,000.00	0	20,131.50
	3650 - Totals	\$121,000.00	\$9,814.38	\$0.00	\$121,000.00	0%	\$20,131.50
	Department 360 - Uses of Prop & Investment Totals	\$1,058,600.00	\$173,353.46	\$300,624.46	\$757,975.54	28%	\$236,002.95



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 370 - Interfund Billings							
3701							
3701.200	Electric Interfund Bill	888,247.00	74,020.58	222,061.74	666,185.26	25	216,385.26
3701.210	Water Interfund Bill	304,247.00	25,353.92	76,061.76	228,185.24	25	78,300.99
3701.220	WWater Interfund Bill	426,092.00	35,507.67	106,523.01	319,568.99	25	96,623.25
3701.230	SWaste Interfund Bill	381,828.00	31,819.00	95,457.00	286,371.00	25	95,586.75
3701.240	Harbor Interfund Bill	287,624.00	23,968.67	71,906.01	215,717.99	25	73,332.24
3701.250	Air Term Interfund Bill	91,065.00	7,588.75	22,766.25	68,298.75	25	24,585.75
3701.260	MSC Interfund Bill	19,418.00	1,618.17	4,854.51	14,563.49	25	4,260.99
3701.270	SMC Interfund Bill	59,944.00	4,995.33	14,985.99	44,958.01	25	15,684.51
3701.300	MIS Interfund Bill	84,175.00	7,014.58	21,043.74	63,131.26	25	22,573.74
3701.310	Garage Interfund Billing	83,312.00	6,942.67	20,828.01	62,483.99	25	19,831.50
3701.320	Maint Fund Interfund Bill	79,608.00	6,634.00	19,902.00	59,706.00	25	18,704.76
3701 - Totals		\$2,705,560.00	\$225,463.34	\$676,390.02	\$2,029,169.98	25%	\$665,869.74
Department 370 - Interfund Billings Totals		\$2,705,560.00	\$225,463.34	\$676,390.02	\$2,029,169.98	25%	\$665,869.74
Department 380 - Miscellaneous							
3801							
3801.000	Fines and Forfeits	60,000.00	1,242.00	21,539.71	38,460.29	36	13,381.70
3801 - Totals		\$60,000.00	\$1,242.00	\$21,539.71	\$38,460.29	36%	\$13,381.70
3804							
3804.000	Return Check Fee (NSF)	1,000.00	25.00	25.00	975.00	3	150.00
3804 - Totals		\$1,000.00	\$25.00	\$25.00	\$975.00	3%	\$150.00
3805							
3805.000	Cash, (Short)/Long	.00	50.00	49.60	(49.60)	+++	(28.81)
3805 - Totals		\$0.00	\$50.00	\$49.60	(\$49.60)	+++	(\$28.81)
3807							
3807.000	Miscellaneous	20,000.00	1,667.28	3,764.59	16,235.41	19	8,798.88
3807 - Totals		\$20,000.00	\$1,667.28	\$3,764.59	\$16,235.41	19%	\$8,798.88
3808							
3808.000	Salary Reimbursement	1,380.00	100.00	225.00	1,155.00	16	125.00
3808 - Totals		\$1,380.00	\$100.00	\$225.00	\$1,155.00	16%	\$125.00
3809							
3809.000	Donations	1,800.00	.00	3,000.00	(1,200.00)	167	900.00
3809 - Totals		\$1,800.00	\$0.00	\$3,000.00	(\$1,200.00)	167%	\$900.00



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3820							
3820.000	Bad Debt Collected	3,000.00	(665.05)	(331.62)	3,331.62	(11)	1,866.38
	3820 - Totals	\$3,000.00	(\$665.05)	(\$331.62)	\$3,331.62	(11%)	\$1,866.38
3850							
3850.000	Pcard Rebate	48,000.00	.00	13,254.21	34,745.79	28	10,541.76
	3850 - Totals	\$48,000.00	\$0.00	\$13,254.21	\$34,745.79	28%	\$10,541.76
	Department 380 - Miscellaneous Totals	\$135,180.00	\$2,419.23	\$41,526.49	\$93,653.51	31%	\$35,734.91
Department 390 - Cash Basis Receipts							
3950							
3950.000	Interfund Transfers In	.00	.00	.00	.00	+++	200,000.00
3950.400	Transfer In Permanent Fd	1,456,459.00	364,114.75	364,114.75	1,092,344.25	25	.00
3950.410	Transfer In Revolving Fnd	24,000.00	1,302.57	4,596.53	19,403.47	19	6,064.87
3950.420	Transfer In Guarantee Fnd	6,000.00	316.43	1,117.50	4,882.50	19	1,489.51
3950.708	Transfer In Public Infrastructure Sinking Fund	520,000.00	.00	520,000.00	.00	100	340,000.00
	3950 - Totals	\$2,006,459.00	\$365,733.75	\$889,828.78	\$1,116,630.22	44%	\$547,554.38
	Department 390 - Cash Basis Receipts Totals	\$2,006,459.00	\$365,733.75	\$889,828.78	\$1,116,630.22	44%	\$547,554.38
	Division 300 - Revenue Totals	\$29,564,429.00	\$8,859,915.31	\$11,113,431.77	\$18,450,997.23	38%	\$10,684,432.61
	REVENUE TOTALS	\$29,564,429.00	\$8,859,915.31	\$11,113,431.77	\$18,450,997.23	38%	\$10,684,432.61
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
5110							
5110.001	Regular Salaries/Wages	264,239.90	13,817.28	38,500.16	225,739.74	15	11,943.44
5110.002	Holidays	.00	221.12	442.24	(442.24)	+++	1,242.92
5110.003	Sick Leave	.00	.00	442.24	(442.24)	+++	647.45
5110.010	Temp Wages	27,600.00	2,300.00	6,900.00	20,700.00	25	5,200.00
	5110 - Totals	\$291,839.90	\$16,338.40	\$46,284.64	\$245,555.26	16%	\$19,033.81
5120							
5120.001	Annual Leave	13,151.00	.00	1,326.72	11,824.28	10	3,310.73
5120.002	SBS	18,695.98	1,003.08	2,923.17	15,772.81	16	1,369.70
5120.003	Medicare	8,143.61	237.27	691.45	7,452.16	8	323.99



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
5120.004	PERS	86,670.12	154.44	6,022.48	80,647.64	7	3,174.43
5120.005	Health Insurance	71,716.32	3,206.09	10,749.85	60,966.47	15	3,514.60
5120.006	Life Insurance	8.04	1.85	4.37	3.67	54	3.19
5120.007	Workmen's Compensation	1,342.51	55.64	164.91	1,177.60	12	90.30
5120.008	Unemployment	.00	.00	341.37	(341.37)	+++	.00
5120.011	PERS on Behalf	.00	5,868.00	5,868.00	(5,868.00)	+++	.00
5120 - Totals		\$199,727.58	\$10,526.37	\$28,092.32	\$171,635.26	14%	\$11,786.94
5201							
5201.000	Training and Travel	32,966.00	(190.00)	(767.20)	33,733.20	(2)	4,686.34
5201 - Totals		\$32,966.00	(\$190.00)	(\$767.20)	\$33,733.20	(2%)	\$4,686.34
5204							
5204.000	Telephone	14,192.00	321.30	853.14	13,338.86	6	1,128.09
5204.001	Cell Phone Stipend	300.00	25.00	75.00	225.00	25	.00
5204 - Totals		\$14,492.00	\$346.30	\$928.14	\$13,563.86	6%	\$1,128.09
5206							
5206.000	Supplies	8,600.00	482.89	833.93	7,766.07	10	1,112.85
5206 - Totals		\$8,600.00	\$482.89	\$833.93	\$7,766.07	10%	\$1,112.85
5211							
5211.000	Data Processing Fees	22,413.00	1,867.75	5,603.25	16,809.75	25	5,082.24
5211 - Totals		\$22,413.00	\$1,867.75	\$5,603.25	\$16,809.75	25%	\$5,082.24
5212							
5212.000	Contracted/Purchased Serv	177,700.00	24,500.00	48,500.00	129,200.00	27	7,105.63
5212 - Totals		\$177,700.00	\$24,500.00	\$48,500.00	\$129,200.00	27%	\$7,105.63
5222							
5222.000	Postage	150.00	.00	.00	150.00	0	.00
5222 - Totals		\$150.00	\$0.00	\$0.00	\$150.00	0%	\$0.00
5224							
5224.000	Dues & Publications	17,415.00	8,275.00	15,600.15	1,814.85	90	6,325.15
5224 - Totals		\$17,415.00	\$8,275.00	\$15,600.15	\$1,814.85	90%	\$6,325.15
5226							
5226.000	Advertising	5,000.00	194.25	275.45	4,724.55	6	4,126.20
5226 - Totals		\$5,000.00	\$194.25	\$275.45	\$4,724.55	6%	\$4,126.20



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
5288							
5288.000	Administrator Contingency	3,000.00	220.00	220.00	2,780.00	7	.00
5288 - Totals		\$3,000.00	\$220.00	\$220.00	\$2,780.00	7%	\$0.00
5289							
5289.000	Mayor Contingency	3,000.00	.00	.00	3,000.00	0	1,174.50
5289 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$1,174.50
5290							
5290.000	Other Expenses	33,800.00	737.96	737.96	33,062.04	2	2,262.16
5290 - Totals		\$33,800.00	\$737.96	\$737.96	\$33,062.04	2%	\$2,262.16
Sub-Department 900 - Human Resources							
5110							
5110.001	Regular Salaries/Wages	163,973.25	5,955.03	16,589.90	147,383.35	10	18,466.65
5110.002	Holidays	.00	320.36	655.97	(655.97)	+++	469.28
5110.003	Sick Leave	.00	.00	762.75	(762.75)	+++	219.99
5110 - Totals		\$163,973.25	\$6,275.39	\$18,008.62	\$145,964.63	11%	\$19,155.92
5120							
5120.001	Annual Leave	.00	.00	137.30	(137.30)	+++	58.66
5120.002	SBS	10,051.39	384.69	1,112.35	8,939.04	11	1,177.85
5120.003	Medicare	2,377.61	90.99	263.11	2,114.50	11	278.61
5120.004	PERS	36,074.11	(1,167.41)	1,444.11	34,630.00	4	4,227.22
5120.005	Health Insurance	60,449.52	2,335.54	7,830.94	52,618.58	13	5,208.92
5120.006	Life Insurance	14.16	1.18	3.54	10.62	25	3.54
5120.007	Workmen's Compensation	754.29	21.34	61.71	692.58	8	88.38
5120.011	PERS on Behalf	.00	5,096.00	5,096.00	(5,096.00)	+++	.00
5120 - Totals		\$109,721.08	\$6,762.33	\$15,949.06	\$93,772.02	15%	\$11,043.18
5201							
5201.000	Training and Travel	1,300.00	.00	.00	1,300.00	0	1,290.00
5201 - Totals		\$1,300.00	\$0.00	\$0.00	\$1,300.00	0%	\$1,290.00
5206							
5206.000	Supplies	2,034.00	.00	112.60	1,921.40	6	545.25
5206 - Totals		\$2,034.00	\$0.00	\$112.60	\$1,921.40	6%	\$545.25



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
Sub-Department 900 - Human Resources							
5211							
5211.000	Data Processing Fees	12,892.00	1,074.33	3,222.99	9,669.01	25	3,773.49
	5211 - Totals	\$12,892.00	\$1,074.33	\$3,222.99	\$9,669.01	25%	\$3,773.49
5212							
5212.000	Contracted/Purchased Serv	32,000.00	10,926.00	20,914.00	11,086.00	65	28,362.81
	5212 - Totals	\$32,000.00	\$10,926.00	\$20,914.00	\$11,086.00	65%	\$28,362.81
5224							
5224.000	Dues & Publications	2,025.00	734.45	734.45	1,290.55	36	.00
	5224 - Totals	\$2,025.00	\$734.45	\$734.45	\$1,290.55	36%	\$0.00
5226							
5226.000	Advertising	.00	99.00	1,650.00	(1,650.00)	+++	.00
	5226 - Totals	\$0.00	\$99.00	\$1,650.00	(\$1,650.00)	+++	\$0.00
5290							
5290.000	Other Expenses	25.00	.00	.00	25.00	0	.00
	5290 - Totals	\$25.00	\$0.00	\$0.00	\$25.00	0%	\$0.00
	Sub-Department 900 - Human Resources Totals	\$323,970.33	\$25,871.50	\$60,591.72	\$263,378.61	19%	\$64,170.65
	Department 001 - Administrator & Assembly Totals	\$1,134,073.81	\$89,170.42	\$206,900.36	\$927,173.45	18%	\$127,994.56
Department 002 - Attorney							
5110							
5110.001	Regular Salaries/Wages	199,359.63	13,483.60	38,022.24	161,337.39	19	38,424.20
5110.002	Holidays	.00	770.80	1,541.60	(1,541.60)	+++	2,106.92
5110.003	Sick Leave	.00	851.88	3,320.40	(3,320.40)	+++	1,411.09
	5110 - Totals	\$199,359.63	\$15,106.28	\$42,884.24	\$156,475.39	22%	\$41,942.21
5120							
5120.001	Annual Leave	10,187.00	232.32	1,309.28	8,877.72	13	4,099.40
5120.002	SBS	12,376.68	947.92	2,732.05	9,644.63	22	2,845.32
5120.003	Medicare	3,038.42	224.23	646.24	2,392.18	21	673.04
5120.004	PERS	55,542.58	616.50	6,964.60	48,577.98	13	10,129.20
5120.005	Health Insurance	41,490.96	3,206.09	10,749.85	30,741.11	26	7,150.52
5120.006	Life Insurance	22.20	1.85	5.55	16.65	25	5.55
5120.007	Workmen's Compensation	917.15	52.58	151.53	765.62	17	213.54



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 002 - Attorney							
5120.011	PERS on Behalf	.00	5,517.00	5,517.00	(5,517.00)	+++	.00
5120	Totals	\$123,574.99	\$10,798.49	\$28,076.10	\$95,498.89	23%	\$25,116.57
5201							
5201.000	Training and Travel	7,300.00	.00	.00	7,300.00	0	.00
5201	Totals	\$7,300.00	\$0.00	\$0.00	\$7,300.00	0%	\$0.00
5204							
5204.000	Telephone	680.00	33.24	99.72	580.28	15	99.72
5204.001	Cell Phone Stipend	600.00	50.00	150.00	450.00	25	150.00
5204	Totals	\$1,280.00	\$83.24	\$249.72	\$1,030.28	20%	\$249.72
5206							
5206.000	Supplies	1,200.00	245.85	266.80	933.20	22	.00
5206	Totals	\$1,200.00	\$245.85	\$266.80	\$933.20	22%	\$0.00
5211							
5211.000	Data Processing Fees	15,723.00	1,310.25	3,930.75	11,792.25	25	3,773.49
5211	Totals	\$15,723.00	\$1,310.25	\$3,930.75	\$11,792.25	25%	\$3,773.49
5221							
5221.000	Transportation/Vehicles	900.00	75.00	225.00	675.00	25	225.00
5221	Totals	\$900.00	\$75.00	\$225.00	\$675.00	25%	\$225.00
5224							
5224.000	Dues & Publications	660.00	.00	.00	660.00	0	.00
5224	Totals	\$660.00	\$0.00	\$0.00	\$660.00	0%	\$0.00
5225							
5225.000	Legal Expenditures	50,000.00	786.47	18,755.17	31,244.83	38	45,839.83
5225	Totals	\$50,000.00	\$786.47	\$18,755.17	\$31,244.83	38%	\$45,839.83
5290							
5290.000	Other Expenses	100.00	.00	.00	100.00	0	11,965.76
5290	Totals	\$100.00	\$0.00	\$0.00	\$100.00	0%	\$11,965.76
Department 002 - Attorney Totals		\$400,097.62	\$28,405.58	\$94,387.78	\$305,709.84	24%	\$129,112.58
Department 003 - Municipal Clerk							
5110							
5110.001	Regular Salaries/Wages	159,050.79	10,915.37	31,135.66	127,915.13	20	32,780.16
5110.002	Holidays	.00	.00	185.72	(185.72)	+++	.00
5110.003	Sick Leave	.00	.00	.00	.00	+++	247.20



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 003 - Municipal Clerk							
5110.010	Temp Wages	17,500.00	.00	763.00	16,737.00	4	1,463.00
5110 - Totals		\$176,550.79	\$10,915.37	\$32,084.38	\$144,466.41	18%	\$34,490.36
5120							
5120.001	Annual Leave	6,146.00	1,657.44	4,643.64	1,502.36	76	3,952.80
5120.002	SBS	11,254.36	776.84	2,269.81	8,984.55	20	2,374.95
5120.003	Medicare	2,662.14	183.75	536.90	2,125.24	20	561.79
5120.004	PERS	44,524.64	(408.98)	4,737.31	39,787.33	11	8,135.64
5120.005	Health Insurance	51,322.80	3,965.84	13,297.24	38,025.56	26	8,844.94
5120.006	Life Insurance	28.32	2.36	7.08	21.24	25	7.08
5120.007	Workmen's Compensation	816.41	43.08	125.87	690.54	15	178.21
5120.008	Unemployment	.00	.00	573.70	(573.70)	+++	.00
5120.011	PERS on Behalf	.00	6,350.00	6,350.00	(6,350.00)	+++	.00
5120 - Totals		\$116,754.67	\$12,570.33	\$32,541.55	\$84,213.12	28%	\$24,055.41
5201							
5201.000	Training and Travel	11,525.00	.00	.00	11,525.00	0	1,078.85
5201 - Totals		\$11,525.00	\$0.00	\$0.00	\$11,525.00	0%	\$1,078.85
5204							
5204.000	Telephone	970.00	33.24	99.72	870.28	10	99.72
5204.001	Cell Phone Stipend	300.00	25.00	75.00	225.00	25	75.00
5204 - Totals		\$1,270.00	\$58.24	\$174.72	\$1,095.28	14%	\$174.72
5206							
5206.000	Supplies	11,510.79	174.75	2,898.86	8,611.93	25	712.45
5206 - Totals		\$11,510.79	\$174.75	\$2,898.86	\$8,611.93	25%	\$712.45
5211							
5211.000	Data Processing Fees	33,169.00	2,764.08	8,292.24	24,876.76	25	12,783.24
5211 - Totals		\$33,169.00	\$2,764.08	\$8,292.24	\$24,876.76	25%	\$12,783.24
5212							
5212.000	Contracted/Purchased Serv	34,300.00	2,988.00	4,042.96	30,257.04	12	6,750.63
5212 - Totals		\$34,300.00	\$2,988.00	\$4,042.96	\$30,257.04	12%	\$6,750.63
5221							
5221.000	Transportation/Vehicles	900.00	75.00	225.00	675.00	25	225.00
5221 - Totals		\$900.00	\$75.00	\$225.00	\$675.00	25%	\$225.00



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 003 - Municipal Clerk							
5222							
5222.000	Postage	150.00	.00	.00	150.00	0	.00
	5222 - Totals	\$150.00	\$0.00	\$0.00	\$150.00	0%	\$0.00
5224							
5224.000	Dues & Publications	8,705.00	515.70	997.82	7,707.18	11	472.50
	5224 - Totals	\$8,705.00	\$515.70	\$997.82	\$7,707.18	11%	\$472.50
5226							
5226.000	Advertising	34,437.50	2,814.55	6,270.95	28,166.55	18	5,675.10
	5226 - Totals	\$34,437.50	\$2,814.55	\$6,270.95	\$28,166.55	18%	\$5,675.10
5227							
5227.001	Rent-Buildings	15,700.00	1,277.91	5,035.86	10,664.14	32	3,691.73
	5227 - Totals	\$15,700.00	\$1,277.91	\$5,035.86	\$10,664.14	32%	\$3,691.73
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	50.35
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$50.35
	Department 003 - Municipal Clerk Totals	\$444,972.75	\$34,153.93	\$92,564.34	\$352,408.41	21%	\$90,160.34
Department 004 - Finance							
5110							
5110.001	Regular Salaries/Wages	975,252.41	58,767.11	173,525.30	801,727.11	18	176,274.12
5110.002	Holidays	.00	3,744.36	11,762.79	(11,762.79)	+++	9,547.96
5110.003	Sick Leave	.00	4,462.33	11,696.05	(11,696.05)	+++	5,976.26
5110.004	Overtime	.00	.00	3,588.89	(3,588.89)	+++	65.26
5110.010	Temp Wages	5,000.00	7,600.00	10,700.00	(5,700.00)	214	18,229.50
	5110 - Totals	\$980,252.41	\$74,573.80	\$211,273.03	\$768,979.38	22%	\$210,093.10
5120							
5120.001	Annual Leave	34,524.00	5,195.25	40,536.70	(6,012.70)	117	20,639.12
5120.002	SBS	62,206.27	4,891.38	15,437.48	46,768.79	25	14,143.85
5120.003	Medicare	14,714.24	1,157.01	3,651.62	11,062.62	25	3,345.57
5120.004	PERS	267,544.66	2,215.17	33,227.77	234,316.89	12	46,299.79
5120.005	Health Insurance	265,106.36	21,406.91	72,562.64	192,543.72	27	39,267.30
5120.006	Life Insurance	161.52	13.97	41.91	119.61	26	39.55
5120.007	Workmen's Compensation	4,509.52	271.32	761.20	3,748.32	17	1,051.94



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 004 - Finance							
5120.011	PERS on Behalf	.00	27,325.00	27,325.00	(27,325.00)	+++	.00
5120	- Totals	\$648,766.57	\$62,476.01	\$193,544.32	\$455,222.25	30%	\$124,787.12
5201							
5201.000	Training and Travel	18,100.00	.00	.00	18,100.00	0	600.00
5201	- Totals	\$18,100.00	\$0.00	\$0.00	\$18,100.00	0%	\$600.00
5204							
5204.000	Telephone	.00	.00	(10.00)	10.00	+++	(30.00)
5204.001	Cell Phone Stipend	.00	25.00	25.00	(25.00)	+++	.00
5204	- Totals	\$0.00	\$25.00	\$15.00	(\$15.00)	+++	(\$30.00)
5206							
5206.000	Supplies	12,000.00	1,519.39	1,871.68	10,128.32	16	704.75
5206	- Totals	\$12,000.00	\$1,519.39	\$1,871.68	\$10,128.32	16%	\$704.75
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	.00
5207	- Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5211							
5211.000	Data Processing Fees	154,639.00	12,886.58	38,659.74	115,979.26	25	34,259.76
5211	- Totals	\$154,639.00	\$12,886.58	\$38,659.74	\$115,979.26	25%	\$34,259.76
5212							
5212.000	Contracted/Purchased Serv	130,600.00	4,517.83	8,226.48	122,373.52	6	20,540.52
5212	- Totals	\$130,600.00	\$4,517.83	\$8,226.48	\$122,373.52	6%	\$20,540.52
5222							
5222.000	Postage	500.00	14.30	14.30	485.70	3	.00
5222	- Totals	\$500.00	\$14.30	\$14.30	\$485.70	3%	\$0.00
5223							
5223.000	Tools & Small Equipment	500.00	.00	.00	500.00	0	.00
5223	- Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5224							
5224.000	Dues & Publications	415.00	.00	295.00	120.00	71	225.00
5224	- Totals	\$415.00	\$0.00	\$295.00	\$120.00	71%	\$225.00
5225							
5225.000	Legal Expenditures	.00	.00	.00	.00	+++	30.00
5225	- Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$30.00



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 004 - Finance							
5226							
5226.000	Advertising	4,800.00	.00	210.00	4,590.00	4	415.85
5226 - Totals		\$4,800.00	\$0.00	\$210.00	\$4,590.00	4%	\$415.85
5229							
5229.000	Investment Expenses	81,000.00	7,011.41	14,191.64	66,808.36	18	13,152.29
5229 - Totals		\$81,000.00	\$7,011.41	\$14,191.64	\$66,808.36	18%	\$13,152.29
5265							
5265.000	ARSSTC Fees	.00	7,231.38	15,191.17	(15,191.17)	+++	.00
5265 - Totals		\$0.00	\$7,231.38	\$15,191.17	(\$15,191.17)	+++	\$0.00
5290							
5290.000	Other Expenses	900.00	.00	.00	900.00	0	.00
5290 - Totals		\$900.00	\$0.00	\$0.00	\$900.00	0%	\$0.00
Department 004 - Finance Totals		\$2,033,472.98	\$170,255.70	\$483,492.36	\$1,549,980.62	24%	\$404,778.39
Department 005 - Assessing							
5110							
5110.001	Regular Salaries/Wages	198,885.08	14,427.36	42,181.26	156,703.82	21	38,124.58
5110.002	Holidays	.00	427.92	1,192.08	(1,192.08)	+++	2,613.80
5110.003	Sick Leave	.00	231.12	751.14	(751.14)	+++	3,577.62
5110 - Totals		\$198,885.08	\$15,086.40	\$44,124.48	\$154,760.60	22%	\$44,316.00
5120							
5120.001	Annual Leave	7,719.00	196.80	196.80	7,522.20	3	5,176.80
5120.002	SBS	12,664.73	936.88	2,716.94	9,947.79	21	3,056.90
5120.003	Medicare	2,995.77	221.61	642.65	2,353.12	21	723.10
5120.004	PERS	55,831.30	423.30	6,811.68	49,019.62	12	10,888.41
5120.005	Health Insurance	90,674.28	4,076.71	13,668.97	77,005.31	15	9,092.12
5120.006	Life Insurance	30.24	2.52	7.56	22.68	25	7.56
5120.007	Workmen's Compensation	914.72	51.96	150.69	764.03	16	229.36
5120.008	Unemployment	.00	.00	5,180.00	(5,180.00)	+++	.00
5120.011	PERS on Behalf	.00	5,877.00	5,877.00	(5,877.00)	+++	.00
5120 - Totals		\$170,830.04	\$11,786.78	\$35,252.29	\$135,577.75	21%	\$29,174.25
5201							
5201.000	Training and Travel	4,750.00	.00	3,375.40	1,374.60	71	.00
5201 - Totals		\$4,750.00	\$0.00	\$3,375.40	\$1,374.60	71%	\$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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 005 - Assessing							
5204							
5204.000	Telephone	798.00	66.48	199.44	598.56	25	199.44
5204.001	Cell Phone Stipend	600.00	.00	.00	600.00	0	150.00
	5204 - Totals	\$1,398.00	\$66.48	\$199.44	\$1,198.56	14%	\$349.44
5206							
5206.000	Supplies	1,500.00	.00	107.87	1,392.13	7	.00
	5206 - Totals	\$1,500.00	\$0.00	\$107.87	\$1,392.13	7%	\$0.00
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	.00
	5207 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5211							
5211.000	Data Processing Fees	36,161.00	3,013.42	9,040.26	27,120.74	25	8,551.26
	5211 - Totals	\$36,161.00	\$3,013.42	\$9,040.26	\$27,120.74	25%	\$8,551.26
5212							
5212.000	Contracted/Purchased Serv	38,000.00	.00	.00	38,000.00	0	2,204.20
	5212 - Totals	\$38,000.00	\$0.00	\$0.00	\$38,000.00	0%	\$2,204.20
5221							
5221.000	Transportation/Vehicles	3,725.00	269.00	831.89	2,893.11	22	1,071.16
	5221 - Totals	\$3,725.00	\$269.00	\$831.89	\$2,893.11	22%	\$1,071.16
5222							
5222.000	Postage	5,800.00	.00	.00	5,800.00	0	.00
	5222 - Totals	\$5,800.00	\$0.00	\$0.00	\$5,800.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	.00	2,000.00	0	.00
	5223 - Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00
5224							
5224.000	Dues & Publications	9,445.00	.00	.00	9,445.00	0	50.00
	5224 - Totals	\$9,445.00	\$0.00	\$0.00	\$9,445.00	0%	\$50.00
5226							
5226.000	Advertising	1,500.00	.00	.00	1,500.00	0	.00
	5226 - Totals	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$0.00
Department 005 - Assessing Totals		\$474,994.12	\$30,222.08	\$92,931.63	\$382,062.49	20%	\$85,716.31



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 006 - Planning							
5110							
5110.001	Regular Salaries/Wages	136,369.89	10,721.52	27,113.04	109,256.85	20	18,153.36
5110.002	Holidays	.00	227.28	547.44	(547.44)	+++	247.20
5110.010	Temp Wages	.00	.00	1,610.00	(1,610.00)	+++	1,844.50
5110 - Totals		\$136,369.89	\$10,948.80	\$29,270.48	\$107,099.41	21%	\$20,245.06
5120							
5120.001	Annual Leave	4,510.00	.00	.00	4,510.00	0	494.40
5120.002	SBS	8,635.77	672.69	1,798.87	6,836.90	21	1,271.31
5120.003	Medicare	2,042.77	159.12	425.52	1,617.25	21	300.72
5120.004	PERS	32,730.91	382.74	4,059.32	28,671.59	12	4,156.91
5120.005	Health Insurance	51,322.80	2,654.48	7,514.66	43,808.14	15	3,636.02
5120.006	Life Insurance	14.16	1.85	4.88	9.28	34	3.54
5120.007	Workmen's Compensation	627.44	37.32	99.81	527.63	16	95.40
5120.011	PERS on Behalf	.00	4,051.00	4,051.00	(4,051.00)	+++	.00
5120 - Totals		\$99,883.85	\$7,959.20	\$17,954.06	\$81,929.79	18%	\$9,958.30
5201							
5201.000	Training and Travel	9,000.00	250.00	2,455.69	6,544.31	27	.00
5201 - Totals		\$9,000.00	\$250.00	\$2,455.69	\$6,544.31	27%	\$0.00
5204							
5204.001	Cell Phone Stipend	300.00	25.00	75.00	225.00	25	.00
5204 - Totals		\$300.00	\$25.00	\$75.00	\$225.00	25%	\$0.00
5206							
5206.000	Supplies	2,500.00	77.90	77.90	2,422.10	3	31.95
5206 - Totals		\$2,500.00	\$77.90	\$77.90	\$2,422.10	3%	\$31.95
5207							
5207.000	Repairs & Maintenance	820.00	.00	.00	820.00	0	.00
5207 - Totals		\$820.00	\$0.00	\$0.00	\$820.00	0%	\$0.00
5211							
5211.000	Data Processing Fees	18,238.00	1,519.83	4,559.49	13,678.51	25	4,351.74
5211 - Totals		\$18,238.00	\$1,519.83	\$4,559.49	\$13,678.51	25%	\$4,351.74
5212							
5212.000	Contracted/Purchased Serv	16,500.00	.00	.00	16,500.00	0	.00
5212 - Totals		\$16,500.00	\$0.00	\$0.00	\$16,500.00	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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 006 - Planning							
5222							
5222.000	Postage	.00	.00	.00	.00	+++	4.49
5222 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$4.49
5223							
5223.000	Tools & Small Equipment	200.00	.00	.00	200.00	0	.00
5223 - Totals		\$200.00	\$0.00	\$0.00	\$200.00	0%	\$0.00
5224							
5224.000	Dues & Publications	760.00	.00	.00	760.00	0	100.00
5224 - Totals		\$760.00	\$0.00	\$0.00	\$760.00	0%	\$100.00
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	3,111.45
5226 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$3,111.45
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	20.00
5290 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$20.00
Department 006 - Planning Totals		\$284,571.74	\$20,780.73	\$54,392.62	\$230,179.12	19%	\$37,822.99
Department 007 - General Office							
Sub-Department 801 - 100 Lincoln St Bldg							
5203							
5203.001	Electric	52,000.00	3,006.76	9,229.55	42,770.45	18	8,642.76
5203 - Totals		\$52,000.00	\$3,006.76	\$9,229.55	\$42,770.45	18%	\$8,642.76
5205							
5205.000	Insurance	121,212.00	.00	176,355.79	(55,143.79)	145	121,211.65
5205 - Totals		\$121,212.00	\$0.00	\$176,355.79	(\$55,143.79)	145%	\$121,211.65
5206							
5206.000	Supplies	11,765.00	1,145.88	2,954.17	8,810.83	25	3,620.30
5206 - Totals		\$11,765.00	\$1,145.88	\$2,954.17	\$8,810.83	25%	\$3,620.30
5207							
5207.000	Repairs & Maintenance	2,610.00	198.41	198.41	2,411.59	8	1,000.00
5207 - Totals		\$2,610.00	\$198.41	\$198.41	\$2,411.59	8%	\$1,000.00



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 007 - General Office							
Sub-Department 801 - 100 Lincoln St Bldg							
5208							
5208.000	Bldg Repair & Maint	75,515.00	18,878.75	18,878.75	56,636.25	25	6,646.48
	5208 - Totals	\$75,515.00	\$18,878.75	\$18,878.75	\$56,636.25	25%	\$6,646.48
5212							
5212.000	Contracted/Purchased Serv	34,908.00	2,844.33	8,532.99	26,375.01	24	8,695.07
	5212 - Totals	\$34,908.00	\$2,844.33	\$8,532.99	\$26,375.01	24%	\$8,695.07
5221							
5221.000	Transportation/Vehicles	4,355.00	213.00	639.00	3,716.00	15	737.11
	5221 - Totals	\$4,355.00	\$213.00	\$639.00	\$3,716.00	15%	\$737.11
5222							
5222.000	Postage	24,000.00	.00	4,602.14	19,397.86	19	5,756.13
	5222 - Totals	\$24,000.00	\$0.00	\$4,602.14	\$19,397.86	19%	\$5,756.13
5227							
5227.002	Rent-Equipment	6,600.00	1,579.47	1,579.47	5,020.53	24	1,567.65
	5227 - Totals	\$6,600.00	\$1,579.47	\$1,579.47	\$5,020.53	24%	\$1,567.65
5231							
5231.000	Credit Card Expense	70,000.00	2,648.83	5,767.77	64,232.23	8	49,425.24
	5231 - Totals	\$70,000.00	\$2,648.83	\$5,767.77	\$64,232.23	8%	\$49,425.24
	Sub-Department 801 - 100 Lincoln St Bldg Totals	\$402,965.00	\$30,515.43	\$228,738.04	\$174,226.96	57%	\$207,302.39
	Sub-Department 802 - 304 Lake St Building						
5203							
5203.001	Electric	70,000.00	5,385.48	16,291.74	53,708.26	23	16,110.95
5203.005	Heating Fuel	1,000.00	.00	.00	1,000.00	0	.00
5203.006	Interruptable electric	25,000.00	604.35	2,038.24	22,961.76	8	2,375.21
	5203 - Totals	\$96,000.00	\$5,989.83	\$18,329.98	\$77,670.02	19%	\$18,486.16
5204							
5204.000	Telephone	1,500.00	50.64	35.95	1,464.05	2	448.35
	5204 - Totals	\$1,500.00	\$50.64	\$35.95	\$1,464.05	2%	\$448.35
5208							
5208.000	Bldg Repair & Maint	61,812.00	15,453.00	15,453.00	46,359.00	25	7,786.81
	5208 - Totals	\$61,812.00	\$15,453.00	\$15,453.00	\$46,359.00	25%	\$7,786.81



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 007 - General Office							
Sub-Department 802 - 304 Lake St Building							
5212							
5212.000	Contracted/Purchased Serv	54,708.00	4,448.81	13,346.43	41,361.57	24	13,346.43
	5212 - Totals	\$54,708.00	\$4,448.81	\$13,346.43	\$41,361.57	24%	\$13,346.43
	Sub-Department 802 - 304 Lake St Building Totals	\$214,020.00	\$25,942.28	\$47,165.36	\$166,854.64	22%	\$40,067.75
	Department 007 - General Office Totals	\$616,985.00	\$56,457.71	\$275,903.40	\$341,081.60	45%	\$247,370.14
Department 008 - Other Expenditures							
5212							
5212.001	Sitka Historical Contract	97,200.00	.00	24,300.00	72,900.00	25	24,300.00
5212.002	SEDA Contract	63,000.00	.00	15,750.00	47,250.00	25	15,750.00
	5212 - Totals	\$160,200.00	\$0.00	\$40,050.00	\$120,150.00	25%	\$40,050.00
5228							
5228.000	Donations	125,000.00	.00	75,000.00	50,000.00	60	115,260.00
5228.001	Pass through grants	60,000.80	.00	.00	60,000.80	0	19,611.00
	5228 - Totals	\$185,000.80	\$0.00	\$75,000.00	\$110,000.80	41%	\$134,871.00
	Department 008 - Other Expenditures Totals	\$345,200.80	\$0.00	\$115,050.00	\$230,150.80	33%	\$174,921.00
	Division 500 - Administrative Totals	\$5,734,368.82	\$429,446.15	\$1,415,622.49	\$4,318,746.33	25%	\$1,297,876.31
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	237,993.18	3,947.44	10,362.03	227,631.15	4	10,470.72
5110.002	Holidays	.00	207.76	415.52	(415.52)	+++	399.36
5110.003	Sick Leave	.00	.00	233.73	(233.73)	+++	511.68
5110.010	Temp Wages	.00	14,323.30	41,611.32	(41,611.32)	+++	41,907.40
	5110 - Totals	\$237,993.18	\$18,478.50	\$52,622.60	\$185,370.58	22%	\$53,289.16
5120							
5120.001	Annual Leave	6,279.00	.00	1,038.80	5,240.20	17	599.04
5120.002	SBS	11,811.01	1,137.33	3,303.21	8,507.80	28	3,317.11
5120.003	Medicare	3,337.43	269.03	781.36	2,556.07	23	784.64
5120.004	PERS	128,771.63	(1,351.86)	385.00	128,386.63	0	2,635.80



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 800 - Administration							
5120.005	Health Insurance	11,266.20	870.55	2,918.91	8,347.29	26	1,941.60
5120.006	Life Insurance	8.04	.67	2.01	6.03	25	2.01
5120.007	Workmen's Compensation	9,140.77	573.25	1,662.71	7,478.06	18	2,171.16
5120.011	PERS on Behalf	.00	4,533.00	4,533.00	(4,533.00)	+++	.00
5120 - Totals		\$170,614.08	\$6,031.97	\$14,625.00	\$155,989.08	9%	\$11,451.36
5201							
5201.000	Training and Travel	18,000.00	.00	.00	18,000.00	0	1,718.45
5201 - Totals		\$18,000.00	\$0.00	\$0.00	\$18,000.00	0%	\$1,718.45
5202							
5202.000	Uniforms	1,000.00	.00	.00	1,000.00	0	.00
5202 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5204							
5204.000	Telephone	110,135.00	4,965.02	14,661.67	95,473.33	13	15,321.11
5204 - Totals		\$110,135.00	\$4,965.02	\$14,661.67	\$95,473.33	13%	\$15,321.11
5205							
5205.000	Insurance	95,356.00	.00	139,863.23	(44,507.23)	147	95,355.24
5205 - Totals		\$95,356.00	\$0.00	\$139,863.23	(\$44,507.23)	147%	\$95,355.24
5206							
5206.000	Supplies	10,000.00	336.38	424.03	9,575.97	4	1,251.07
5206 - Totals		\$10,000.00	\$336.38	\$424.03	\$9,575.97	4%	\$1,251.07
5207							
5207.000	Repairs & Maintenance	2,000.00	25.83	25.83	1,974.17	1	.00
5207 - Totals		\$2,000.00	\$25.83	\$25.83	\$1,974.17	1%	\$0.00
5208							
5208.000	Bldg Repair & Maint	7,500.00	1,875.00	1,875.00	5,625.00	25	4,065.06
5208 - Totals		\$7,500.00	\$1,875.00	\$1,875.00	\$5,625.00	25%	\$4,065.06
5211							
5211.000	Data Processing Fees	448,678.00	37,389.83	112,169.49	336,508.51	25	111,456.51
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	7,500.00
5211 - Totals		\$448,678.00	\$37,389.83	\$112,169.49	\$336,508.51	25%	\$118,956.51
5212							
5212.000	Contracted/Purchased Serv	6,600.00	.00	.00	6,600.00	0	.00
5212 - Totals		\$6,600.00	\$0.00	\$0.00	\$6,600.00	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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 800 - Administration							
5221							
5221.000	Transportation/Vehicles	900.00	75.00	225.00	675.00	25	225.00
	5221 - Totals	\$900.00	\$75.00	\$225.00	\$675.00	25%	\$225.00
5223							
5223.000	Tools & Small Equipment	12,000.00	.00	153.65	11,846.35	1	480.52
	5223 - Totals	\$12,000.00	\$0.00	\$153.65	\$11,846.35	1%	\$480.52
5224							
5224.000	Dues & Publications	2,500.00	.00	.00	2,500.00	0	290.00
	5224 - Totals	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0%	\$290.00
5226							
5226.000	Advertising	5,600.00	504.00	504.00	5,096.00	9	421.20
	5226 - Totals	\$5,600.00	\$504.00	\$504.00	\$5,096.00	9%	\$421.20
5227							
5227.001	Rent-Buildings	14,100.00	849.00	2,547.00	11,553.00	18	2,475.00
5227.002	Rent-Equipment	600.00	175.47	175.47	424.53	29	.00
	5227 - Totals	\$14,700.00	\$1,024.47	\$2,722.47	\$11,977.53	19%	\$2,475.00
5290							
5290.000	Other Expenses	19,000.00	119.88	515.43	18,484.57	3	532.59
	5290 - Totals	\$19,000.00	\$119.88	\$515.43	\$18,484.57	3%	\$532.59
	Sub-Department 800 - Administration Totals	\$1,162,576.26	\$70,825.88	\$340,387.40	\$822,188.86	29%	\$305,832.27
	Sub-Department 803 - Patrol						
5110							
5110.001	Regular Salaries/Wages	1,119,759.72	64,366.11	211,181.48	908,578.24	19	151,708.82
5110.002	Holidays	.00	4,607.08	8,930.44	(8,930.44)	+++	8,021.72
5110.004	Overtime	224,796.00	7,620.66	35,455.71	189,340.29	16	36,327.12
5110.010	Temp Wages	.00	9,616.00	27,646.00	(27,646.00)	+++	26,539.20
	5110 - Totals	\$1,344,555.72	\$86,209.85	\$283,213.63	\$1,061,342.09	21%	\$222,596.86
5120							
5120.001	Annual Leave	54,988.00	3,143.64	26,385.59	28,602.41	48	20,200.58
5120.002	SBS	80,158.92	5,485.03	18,996.78	61,162.14	24	14,911.05
5120.003	Medicare	20,293.25	1,297.46	4,493.55	15,799.70	22	3,527.07



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 803 - Patrol							
5120.004	PERS	269,022.49	(152.43)	35,620.52	233,401.97	13	47,569.85
5120.005	Health Insurance	355,479.12	20,650.92	66,188.38	289,290.74	19	45,373.14
5120.006	Life Insurance	115.20	11.61	32.98	82.22	29	37.06
5120.007	Workmen's Compensation	70,186.04	3,695.44	11,457.81	58,728.23	16	12,695.82
5120.011	PERS on Behalf	.00	34,304.00	34,304.00	(34,304.00)	+++	.00
5120 - Totals		\$850,243.02	\$68,435.67	\$197,479.61	\$652,763.41	23%	\$144,314.57
5201							
5201.000	Training and Travel	27,000.00	.00	.00	27,000.00	0	.00
5201 - Totals		\$27,000.00	\$0.00	\$0.00	\$27,000.00	0%	\$0.00
5202							
5202.000	Uniforms	17,400.00	4,368.70	10,560.21	6,839.79	61	2,701.88
5202 - Totals		\$17,400.00	\$4,368.70	\$10,560.21	\$6,839.79	61%	\$2,701.88
5204							
5204.001	Cell Phone Stipend	1,200.00	125.00	300.00	900.00	25	225.00
5204 - Totals		\$1,200.00	\$125.00	\$300.00	\$900.00	25%	\$225.00
5206							
5206.000	Supplies	11,000.00	.00	1,404.94	9,595.06	13	1,807.13
5206 - Totals		\$11,000.00	\$0.00	\$1,404.94	\$9,595.06	13%	\$1,807.13
5207							
5207.000	Repairs & Maintenance	800.00	.00	.00	800.00	0	.00
5207 - Totals		\$800.00	\$0.00	\$0.00	\$800.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	5,000.00	.00	.00	5,000.00	0	1,262.93
5212 - Totals		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$1,262.93
5221							
5221.000	Transportation/Vehicles	108,532.00	6,366.55	23,881.02	84,650.98	22	21,369.34
5221 - Totals		\$108,532.00	\$6,366.55	\$23,881.02	\$84,650.98	22%	\$21,369.34
5223							
5223.000	Tools & Small Equipment	7,500.00	1,327.88	2,798.28	4,701.72	37	1,575.57
5223 - Totals		\$7,500.00	\$1,327.88	\$2,798.28	\$4,701.72	37%	\$1,575.57
5290							
5290.000	Other Expenses	13,500.00	.00	1,139.79	12,360.21	8	4,978.99
5290 - Totals		\$13,500.00	\$0.00	\$1,139.79	\$12,360.21	8%	\$4,978.99



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 803 - Patrol Totals		\$2,386,730.74	\$166,833.65	\$520,777.48	\$1,865,953.26	22%	\$400,832.27
Sub-Department 804 - Services							
5110							
5110.001	Regular Salaries/Wages	302,255.79	15,508.14	49,874.31	252,381.48	17	50,518.86
5110.002	Holidays	.00	1,303.08	2,606.16	(2,606.16)	+++	2,482.92
5110.004	Overtime	.00	2,573.69	5,206.07	(5,206.07)	+++	11,270.19
5110.010	Temp Wages	.00	.00	.00	.00	+++	969.00
5110 - Totals		\$302,255.79	\$19,384.91	\$57,686.54	\$244,569.25	19%	\$65,240.97
5120							
5120.001	Annual Leave	16,834.00	1,795.86	3,654.18	13,179.82	22	921.25
5120.002	SBS	19,559.91	1,298.37	3,760.17	15,799.74	19	4,055.76
5120.003	Medicare	4,626.72	307.10	889.44	3,737.28	19	959.35
5120.004	PERS	66,495.98	(60.23)	8,774.97	57,721.01	13	14,270.86
5120.005	Health Insurance	159,367.68	9,719.71	32,589.63	126,778.05	20	11,181.03
5120.006	Life Insurance	36.36	4.37	13.97	22.39	38	11.10
5120.007	Workmen's Compensation	1,390.32	72.01	208.57	1,181.75	15	302.86
5120.011	PERS on Behalf	.00	9,439.00	9,439.00	(9,439.00)	+++	.00
5120 - Totals		\$268,310.97	\$22,576.19	\$59,329.93	\$208,981.04	22%	\$31,702.21
5201							
5201.000	Training and Travel	9,450.00	.00	.00	9,450.00	0	725.99
5201 - Totals		\$9,450.00	\$0.00	\$0.00	\$9,450.00	0%	\$725.99
5202							
5202.000	Uniforms	1,400.00	.00	.00	1,400.00	0	.00
5202 - Totals		\$1,400.00	\$0.00	\$0.00	\$1,400.00	0%	\$0.00
5206							
5206.000	Supplies	7,000.00	50.00	166.85	6,833.15	2	1,105.70
5206 - Totals		\$7,000.00	\$50.00	\$166.85	\$6,833.15	2%	\$1,105.70
5222							
5222.000	Postage	4,000.00	659.25	754.29	3,245.71	19	792.15
5222 - Totals		\$4,000.00	\$659.25	\$754.29	\$3,245.71	19%	\$792.15
5290							
5290.000	Other Expenses	6,000.00	625.00	1,165.00	4,835.00	19	.00
5290 - Totals		\$6,000.00	\$625.00	\$1,165.00	\$4,835.00	19%	\$0.00



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 804 - Services Totals		\$598,416.76	\$43,295.35	\$119,102.61	\$479,314.15	20%	\$99,567.02
Sub-Department 805 - Animal Control							
5110							
5110.001	Regular Salaries/Wages	48,830.49	3,471.84	10,415.52	38,414.97	21	6,797.55
5110.002	Holidays	.00	192.88	385.76	(385.76)	+++	370.88
5110.004	Overtime	.00	.00	.00	.00	+++	73.02
5110 - Totals		\$48,830.49	\$3,664.72	\$10,801.28	\$38,029.21	22%	\$7,241.45
5120							
5120.001	Annual Leave	2,899.00	192.88	385.76	2,513.24	13	4,122.24
5120.002	SBS	3,170.58	236.48	685.79	2,484.79	22	696.57
5120.003	Medicare	749.94	55.94	162.22	587.72	22	164.77
5120.004	PERS	10,742.76	142.68	1,755.17	8,987.59	16	2,500.02
5120.005	Health Insurance	33,582.96	2,595.05	8,701.05	24,881.91	26	5,787.68
5120.006	Life Insurance	14.16	1.18	3.54	10.62	25	3.54
5120.007	Workmen's Compensation	2,602.70	146.20	423.98	2,178.72	16	605.69
5120.011	PERS on Behalf	.00	1,412.00	1,412.00	(1,412.00)	+++	.00
5120 - Totals		\$53,762.10	\$4,782.41	\$13,529.51	\$40,232.59	25%	\$13,880.51
5201							
5201.000	Training and Travel	1,800.00	.00	.00	1,800.00	0	.00
5201 - Totals		\$1,800.00	\$0.00	\$0.00	\$1,800.00	0%	\$0.00
5202							
5202.000	Uniforms	700.00	.00	105.98	594.02	15	129.20
5202 - Totals		\$700.00	\$0.00	\$105.98	\$594.02	15%	\$129.20
5203							
5203.001	Electric	11,000.00	715.16	2,074.15	8,925.85	19	2,256.66
5203.005	Heating Fuel	7,000.00	103.54	293.13	6,706.87	4	627.69
5203 - Totals		\$18,000.00	\$818.70	\$2,367.28	\$15,632.72	13%	\$2,884.35
5204							
5204.000	Telephone	620.00	54.59	163.31	456.69	26	161.14
5204 - Totals		\$620.00	\$54.59	\$163.31	\$456.69	26%	\$161.14
5206							
5206.000	Supplies	4,500.00	222.01	441.84	4,058.16	10	456.56
5206 - Totals		\$4,500.00	\$222.01	\$441.84	\$4,058.16	10%	\$456.56



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 805 - Animal Control							
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	572.05
	5207 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$572.05
5208							
5208.000	Bldg Repair & Maint	9,624.00	2,406.00	2,406.00	7,218.00	25	1,905.34
	5208 - Totals	\$9,624.00	\$2,406.00	\$2,406.00	\$7,218.00	25%	\$1,905.34
5212							
5212.000	Contracted/Purchased Serv	5,820.00	453.09	1,334.44	4,485.56	23	1,204.80
	5212 - Totals	\$5,820.00	\$453.09	\$1,334.44	\$4,485.56	23%	\$1,204.80
5221							
5221.000	Transportation/Vehicles	3,566.00	154.88	520.14	3,045.86	15	599.07
	5221 - Totals	\$3,566.00	\$154.88	\$520.14	\$3,045.86	15%	\$599.07
5224							
5224.000	Dues & Publications	200.00	.00	.00	200.00	0	.00
	5224 - Totals	\$200.00	\$0.00	\$0.00	\$200.00	0%	\$0.00
5226							
5226.000	Advertising	300.00	.00	.00	300.00	0	.00
	5226 - Totals	\$300.00	\$0.00	\$0.00	\$300.00	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
	Sub-Department 805 - Animal Control Totals	\$149,722.59	\$12,556.40	\$31,669.78	\$118,052.81	21%	\$29,034.47
	Sub-Department 806 - Jail						
5110							
5110.001	Regular Salaries/Wages	252,756.23	22,867.41	57,446.59	195,309.64	23	50,126.95
5110.002	Holidays	.00	1,632.12	2,766.24	(2,766.24)	+++	2,385.12
5110.003	Sick Leave	.00	.00	581.00	(581.00)	+++	.00
5110.004	Overtime	.00	904.38	5,271.18	(5,271.18)	+++	8,047.20
	5110 - Totals	\$252,756.23	\$25,403.91	\$66,065.01	\$186,691.22	26%	\$60,559.27
5120							
5120.001	Annual Leave	14,073.00	.00	4,679.79	9,393.21	33	2,668.44



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 806 - Jail							
5120.002	SBS	16,358.13	1,557.28	4,336.67	12,021.46	27	3,875.84
5120.003	Medicare	3,869.41	368.36	1,025.78	2,843.63	27	916.81
5120.004	PERS	55,606.53	1,530.85	10,920.93	44,685.60	20	13,910.09
5120.005	Health Insurance	126,568.32	13,925.93	39,775.32	86,793.00	31	21,812.74
5120.006	Life Insurance	66.84	4.55	13.65	53.19	20	15.53
5120.007	Workmen's Compensation	13,194.09	1,049.19	2,811.93	10,382.16	21	3,300.50
5120.011	PERS on Behalf	.00	8,116.00	8,116.00	(8,116.00)	+++	.00
5120 - Totals		\$229,736.32	\$26,552.16	\$71,680.07	\$158,056.25	31%	\$46,499.95
5201							
5201.000	Training and Travel	4,050.00	.00	.00	4,050.00	0	68.34
5201 - Totals		\$4,050.00	\$0.00	\$0.00	\$4,050.00	0%	\$68.34
5202							
5202.000	Uniforms	3,000.00	150.00	2,989.99	10.01	100	374.95
5202 - Totals		\$3,000.00	\$150.00	\$2,989.99	\$10.01	100%	\$374.95
5206							
5206.000	Supplies	5,000.00	.00	15.99	4,984.01	0	613.53
5206 - Totals		\$5,000.00	\$0.00	\$15.99	\$4,984.01	0%	\$613.53
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	.00
5207 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	42,000.00	1,864.77	6,407.02	35,592.98	15	5,733.49
5212 - Totals		\$42,000.00	\$1,864.77	\$6,407.02	\$35,592.98	15%	\$5,733.49
5223							
5223.000	Tools & Small Equipment	1,000.00	.00	.00	1,000.00	0	.00
5223 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5224							
5224.000	Dues & Publications	200.00	.00	.00	200.00	0	100.00
5224 - Totals		\$200.00	\$0.00	\$0.00	\$200.00	0%	\$100.00
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	185.00
5226 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$185.00



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 806 - Jail							
5290							
5290.000	Other Expenses	15,000.00	44.24	61.10	14,938.90	0	784.39
	5290 - Totals	\$15,000.00	\$44.24	\$61.10	\$14,938.90	0%	\$784.39
	Sub-Department 806 - Jail Totals	\$553,742.55	\$54,015.08	\$147,219.18	\$406,523.37	27%	\$114,918.92
	Sub-Department 810 - Safety Boat						
5120							
5120.004	PERS	.00	(13.00)	(13.00)	13.00	+++	.00
5120.011	PERS on Behalf	.00	26.00	26.00	(26.00)	+++	.00
	5120 - Totals	\$0.00	\$13.00	\$13.00	(\$13.00)	+++	\$0.00
5206							
5206.000	Supplies	3,500.00	.00	.00	3,500.00	0	.00
	5206 - Totals	\$3,500.00	\$0.00	\$0.00	\$3,500.00	0%	\$0.00
5207							
5207.000	Repairs & Maintenance	4,500.00	.00	.00	4,500.00	0	.00
	5207 - Totals	\$4,500.00	\$0.00	\$0.00	\$4,500.00	0%	\$0.00
5221							
5221.000	Transportation/Vehicles	8,887.00	657.00	1,971.00	6,916.00	22	2,236.48
	5221 - Totals	\$8,887.00	\$657.00	\$1,971.00	\$6,916.00	22%	\$2,236.48
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	.00	2,000.00	0	.00
	5223 - Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00
	Sub-Department 810 - Safety Boat Totals	\$18,887.00	\$670.00	\$1,984.00	\$16,903.00	11%	\$2,236.48
	Department 021 - Police Totals	\$4,870,075.90	\$348,196.36	\$1,161,140.45	\$3,708,935.45	24%	\$952,421.43
Department 022 - Fire Protection							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	122,826.60	1,589.28	3,145.61	119,680.99	3	32,909.60
5110.002	Holidays	.00	75.68	149.88	(149.88)	+++	1,160.98
5110.003	Sick Leave	.00	.00	.00	.00	+++	3,447.50
5110.004	Overtime	.00	.00	390.66	(390.66)	+++	1,848.85



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 022 - Fire Protection							
Sub-Department 800 - Administration							
5110.010	Temp Wages	60,000.00	8,800.00	24,530.00	35,470.00	41	.00
5110	- Totals	\$182,826.60	\$10,464.96	\$28,216.15	\$154,610.45	15%	\$39,366.93
5120							
5120.001	Annual Leave	4,009.00	.00	556.50	3,452.50	14	584.92
5120.002	SBS	11,452.70	641.50	1,763.77	9,688.93	15	2,451.16
5120.003	Medicare	2,709.08	151.75	417.22	2,291.86	15	579.81
5120.004	PERS	71,379.16	(1,790.71)	(1,223.62)	72,602.78	(2)	8,789.42
5120.005	Health Insurance	23,914.62	.00	.00	23,914.62	0	3,636.02
5120.006	Life Insurance	22.20	.00	.00	22.20	0	5.55
5120.007	Workmen's Compensation	10,823.45	475.11	1,306.29	9,517.16	12	2,367.25
5120.011	PERS on Behalf	.00	4,315.00	4,315.00	(4,315.00)	+++	.00
5120	- Totals	\$124,310.21	\$3,792.65	\$7,135.16	\$117,175.05	6%	\$18,414.13
5201							
5201.000	Training and Travel	24,000.00	.00	.00	24,000.00	0	2,759.72
5201	- Totals	\$24,000.00	\$0.00	\$0.00	\$24,000.00	0%	\$2,759.72
5202							
5202.000	Uniforms	2,700.00	.00	.00	2,700.00	0	.00
5202	- Totals	\$2,700.00	\$0.00	\$0.00	\$2,700.00	0%	\$0.00
5203							
5203.001	Electric	40,000.00	3,284.36	9,413.90	30,586.10	24	9,495.56
5203.005	Heating Fuel	15,000.00	.00	1,036.22	13,963.78	7	2,476.79
5203	- Totals	\$55,000.00	\$3,284.36	\$10,450.12	\$44,549.88	19%	\$11,972.35
5204							
5204.000	Telephone	500.00	.00	.00	500.00	0	.00
5204	- Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5205							
5205.000	Insurance	53,451.00	.00	69,122.04	(15,671.04)	129	53,451.00
5205	- Totals	\$53,451.00	\$0.00	\$69,122.04	(\$15,671.04)	129%	\$53,451.00
5206							
5206.000	Supplies	25,500.00	806.88	1,906.73	23,593.27	7	3,745.01
5206	- Totals	\$25,500.00	\$806.88	\$1,906.73	\$23,593.27	7%	\$3,745.01



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 022 - Fire Protection							
Sub-Department 800 - Administration							
5207							
5207.000	Repairs & Maintenance	13,300.00	304.77	1,377.34	11,922.66	10	404.07
	5207 - Totals	\$13,300.00	\$304.77	\$1,377.34	\$11,922.66	10%	\$404.07
5211							
5211.000	Data Processing Fees	100,538.00	8,378.17	25,134.51	75,403.49	25	22,473.51
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	3,750.00
	5211 - Totals	\$100,538.00	\$8,378.17	\$25,134.51	\$75,403.49	25%	\$26,223.51
5212							
5212.000	Contracted/Purchased Serv	9,000.00	.00	2,083.33	6,916.67	23	9,960.00
	5212 - Totals	\$9,000.00	\$0.00	\$2,083.33	\$6,916.67	23%	\$9,960.00
5222							
5222.000	Postage	350.00	150.75	150.75	199.25	43	13.40
	5222 - Totals	\$350.00	\$150.75	\$150.75	\$199.25	43%	\$13.40
5223							
5223.000	Tools & Small Equipment	75,883.00	3,706.25	9,102.33	66,780.67	12	11,758.49
	5223 - Totals	\$75,883.00	\$3,706.25	\$9,102.33	\$66,780.67	12%	\$11,758.49
5224							
5224.000	Dues & Publications	2,025.00	.00	.00	2,025.00	0	100.00
	5224 - Totals	\$2,025.00	\$0.00	\$0.00	\$2,025.00	0%	\$100.00
5226							
5226.000	Advertising	750.00	63.20	1,483.85	(733.85)	198	262.90
	5226 - Totals	\$750.00	\$63.20	\$1,483.85	(\$733.85)	198%	\$262.90
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	710.43
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$710.43
	Sub-Department 800 - Administration Totals	\$670,133.81	\$30,951.99	\$156,162.31	\$513,971.50	23%	\$179,141.94
	Sub-Department 807 - Fire Station						
5110							
5110.001	Regular Salaries/Wages	444,416.85	24,068.94	76,263.46	368,153.39	17	83,032.15
5110.002	Holidays	.00	2,797.32	5,314.44	(5,314.44)	+++	4,641.36
5110.003	Sick Leave	.00	4,384.80	4,384.80	(4,384.80)	+++	1,647.88



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 022 - Fire Protection							
Sub-Department 807 - Fire Station							
5110.004	Overtime	95,066.00	9,804.91	23,274.29	71,791.71	24	22,073.99
5110 - Totals		\$539,482.85	\$41,055.97	\$109,236.99	\$430,245.86	20%	\$111,395.38
5120							
5120.001	Annual Leave	22,043.00	4,293.30	14,812.50	7,230.50	67	8,854.08
5120.002	SBS	34,421.52	2,781.46	7,608.83	26,812.69	22	7,375.90
5120.003	Medicare	8,142.15	657.92	1,799.81	6,342.34	22	1,744.70
5120.004	PERS	118,685.99	1,930.85	19,244.92	99,441.07	16	26,454.87
5120.005	Health Insurance	123,038.52	10,401.29	34,559.49	88,479.03	28	21,204.38
5120.006	Life Insurance	72.72	6.06	18.18	54.54	25	18.18
5120.007	Workmen's Compensation	31,937.37	2,059.99	5,635.28	26,302.09	18	7,123.23
5120.011	PERS on Behalf	.00	16,092.00	16,092.00	(16,092.00)	+++	.00
5120 - Totals		\$338,341.27	\$38,222.87	\$99,771.01	\$238,570.26	29%	\$72,775.34
5204							
5204.001	Cell Phone Stipend	300.00	25.00	75.00	225.00	25	75.00
5204 - Totals		\$300.00	\$25.00	\$75.00	\$225.00	25%	\$75.00
5208							
5208.000	Bldg Repair & Maint	28,060.00	7,015.00	7,015.00	21,045.00	25	6,821.75
5208 - Totals		\$28,060.00	\$7,015.00	\$7,015.00	\$21,045.00	25%	\$6,821.75
5221							
5221.000	Transportation/Vehicles	209,789.00	16,444.01	49,222.18	160,566.82	23	53,032.38
5221 - Totals		\$209,789.00	\$16,444.01	\$49,222.18	\$160,566.82	23%	\$53,032.38
Sub-Department 807 - Fire Station Totals		\$1,115,973.12	\$102,762.85	\$265,320.18	\$850,652.94	24%	\$244,099.85
Sub-Department 808 - Volunteers							
5110							
5110.001	Regular Salaries/Wages	.00	.00	.00	.00	+++	1,520.00
5110.004	Overtime	.00	.00	698.25	(698.25)	+++	1,923.75
5110.010	Temp Wages	.00	1,900.00	9,690.00	(9,690.00)	+++	11,329.50
5110 - Totals		\$0.00	\$1,900.00	\$10,388.25	(\$10,388.25)	+++	\$14,773.25
5120							
5120.002	SBS	.00	177.20	1,248.62	(1,248.62)	+++	1,547.24
5120.003	Medicare	.00	41.91	295.43	(295.43)	+++	366.00



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 022 - Fire Protection							
Sub-Department 808 - Volunteers							
5120.007	Workmen's Compensation	.00	122.76	956.20	(956.20)	+++	1,485.29
5120.008	Unemployment	.00	.00	40.58	(40.58)	+++	.00
5120 - Totals		\$0.00	\$341.87	\$2,540.83	(\$2,540.83)	+++	\$3,398.53
5212							
5212.000	Contracted/Purchased Serv	25,000.00	2,083.33	4,166.66	20,833.34	17	.00
5212 - Totals		\$25,000.00	\$2,083.33	\$4,166.66	\$20,833.34	17%	\$0.00
5290							
5290.000	Other Expenses	.00	990.00	9,980.50	(9,980.50)	+++	16,715.37
5290 - Totals		\$0.00	\$990.00	\$9,980.50	(\$9,980.50)	+++	\$16,715.37
Sub-Department 808 - Volunteers Totals		\$25,000.00	\$5,315.20	\$27,076.24	(\$2,076.24)	108%	\$34,887.15
Department 022 - Fire Protection Totals		\$1,811,106.93	\$139,030.04	\$448,558.73	\$1,362,548.20	25%	\$458,128.94
Department 023 - Ambulance							
5110							
5110.001	Regular Salaries/Wages	82,452.51	5,563.76	16,747.28	65,705.23	20	12,881.54
5110.002	Holidays	.00	327.28	654.56	(654.56)	+++	641.76
5110.004	Overtime	20,000.00	.00	.00	20,000.00	0	1,323.63
5110.010	Temp Wages	5,000.00	.00	.00	5,000.00	0	.00
5110 - Totals		\$107,452.51	\$5,891.04	\$17,401.84	\$90,050.67	16%	\$14,846.93
5120							
5120.001	Annual Leave	3,265.00	654.56	1,636.40	1,628.60	50	6,016.50
5120.002	SBS	6,786.91	401.24	1,167.04	5,619.87	17	1,278.92
5120.003	Medicare	1,605.40	94.91	276.05	1,329.35	17	302.53
5120.004	PERS	22,539.50	(9.96)	2,738.43	19,801.07	12	4,589.96
5120.005	Health Insurance	30,224.76	2,335.54	7,830.94	22,393.82	26	5,208.92
5120.006	Life Insurance	14.16	1.18	3.54	10.62	25	3.54
5120.007	Workmen's Compensation	6,554.51	297.18	864.36	5,690.15	13	1,235.11
5120.011	PERS on Behalf	.00	2,900.00	2,900.00	(2,900.00)	+++	.00
5120 - Totals		\$70,990.24	\$6,674.65	\$17,416.76	\$53,573.48	25%	\$18,635.48
5201							
5201.000	Training and Travel	24,500.00	.00	2,543.00	21,957.00	10	.00
5201 - Totals		\$24,500.00	\$0.00	\$2,543.00	\$21,957.00	10%	\$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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 023 - Ambulance							
5202							
5202.000	Uniforms	3,000.00	.00	.00	3,000.00	0	.00
	5202 - Totals	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$0.00
5204							
5204.000	Telephone	1,200.00	141.30	415.64	784.36	35	297.82
	5204 - Totals	\$1,200.00	\$141.30	\$415.64	\$784.36	35%	\$297.82
5206							
5206.000	Supplies	40,034.70	2,366.87	8,521.04	31,513.66	21	4,906.35
	5206 - Totals	\$40,034.70	\$2,366.87	\$8,521.04	\$31,513.66	21%	\$4,906.35
5207							
5207.000	Repairs & Maintenance	2,500.00	.00	.00	2,500.00	0	.00
	5207 - Totals	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	25,300.00	1,025.00	11,804.25	13,495.75	47	6,234.64
	5212 - Totals	\$25,300.00	\$1,025.00	\$11,804.25	\$13,495.75	47%	\$6,234.64
5221							
5221.000	Transportation/Vehicles	78,849.00	6,279.00	19,291.40	59,557.60	24	20,554.58
	5221 - Totals	\$78,849.00	\$6,279.00	\$19,291.40	\$59,557.60	24%	\$20,554.58
5222							
5222.000	Postage	500.00	.00	.00	500.00	0	247.40
	5222 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$247.40
5223							
5223.000	Tools & Small Equipment	11,700.00	.00	.00	11,700.00	0	3,181.25
	5223 - Totals	\$11,700.00	\$0.00	\$0.00	\$11,700.00	0%	\$3,181.25
5224							
5224.000	Dues & Publications	150.00	.00	.00	150.00	0	.00
	5224 - Totals	\$150.00	\$0.00	\$0.00	\$150.00	0%	\$0.00
5290							
5290.000	Other Expenses	.00	.00	323.99	(323.99)	+++	.00
	5290 - Totals	\$0.00	\$0.00	\$323.99	(\$323.99)	+++	\$0.00
Department 023 - Ambulance Totals		\$366,176.45	\$22,377.86	\$77,717.92	\$288,458.53	21%	\$68,904.45



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 024 - Search and Rescue							
5110							
5110.010	Temp Wages	5,000.00	500.00	1,500.00	3,500.00	30	1,000.00
5110 - Totals		\$5,000.00	\$500.00	\$1,500.00	\$3,500.00	30%	\$1,000.00
5120							
5120.002	SBS	306.50	30.66	91.98	214.52	30	61.32
5120.003	Medicare	72.50	7.24	21.76	50.74	30	14.50
5120.007	Workmen's Compensation	296.00	22.70	75.00	221.00	25	57.44
5120 - Totals		\$675.00	\$60.60	\$188.74	\$486.26	28%	\$133.26
5201							
5201.000	Training and Travel	7,000.00	.00	.00	7,000.00	0	.00
5201 - Totals		\$7,000.00	\$0.00	\$0.00	\$7,000.00	0%	\$0.00
5204							
5204.000	Telephone	1,600.00	141.40	316.04	1,283.96	20	312.44
5204 - Totals		\$1,600.00	\$141.40	\$316.04	\$1,283.96	20%	\$312.44
5206							
5206.000	Supplies	14,000.00	.00	.00	14,000.00	0	77.74
5206 - Totals		\$14,000.00	\$0.00	\$0.00	\$14,000.00	0%	\$77.74
5207							
5207.000	Repairs & Maintenance	1,350.00	.00	.00	1,350.00	0	.00
5207 - Totals		\$1,350.00	\$0.00	\$0.00	\$1,350.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	2,500.00	250.00	750.00	1,750.00	30	500.00
5212 - Totals		\$2,500.00	\$250.00	\$750.00	\$1,750.00	30%	\$500.00
5221							
5221.000	Transportation/Vehicles	1,148.00	12.00	36.00	1,112.00	3	36.00
5221 - Totals		\$1,148.00	\$12.00	\$36.00	\$1,112.00	3%	\$36.00
5223							
5223.000	Tools & Small Equipment	6,300.00	.00	.00	6,300.00	0	.00
5223 - Totals		\$6,300.00	\$0.00	\$0.00	\$6,300.00	0%	\$0.00
5224							
5224.000	Dues & Publications	1,200.00	.00	.00	1,200.00	0	.00
5224 - Totals		\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$0.00
Department 024 - Search and Rescue Totals		\$40,773.00	\$964.00	\$2,790.78	\$37,982.22	7%	\$2,059.44
Division 520 - Public Safety Totals		\$7,088,132.28	\$510,568.26	\$1,690,207.88	\$5,397,924.40	24%	\$1,481,514.26



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 031 - Administration							
5110							
5110.001	Regular Salaries/Wages	342,470.92	24,587.73	63,687.12	278,783.80	19	56,821.06
5110.002	Holidays	.00	835.36	3,818.60	(3,818.60)	+++	2,894.68
5110.003	Sick Leave	.00	60.33	802.88	(802.88)	+++	908.64
5110.004	Overtime	1,000.01	.00	.00	1,000.01	0	.00
5110.010	Temp Wages	1,000.00	.00	.00	1,000.00	0	.00
5110 - Totals		\$344,470.93	\$25,483.42	\$68,308.60	\$276,162.33	20%	\$60,624.38
5120							
5120.001	Annual Leave	12,737.00	1,473.41	9,634.02	3,102.98	76	7,502.04
5120.002	SBS	21,896.65	1,660.11	4,800.85	17,095.80	22	4,199.16
5120.003	Medicare	5,179.52	392.69	1,135.61	4,043.91	22	993.28
5120.004	PERS	95,180.23	(937.51)	10,279.34	84,900.89	11	14,987.82
5120.005	Health Insurance	92,109.24	6,246.94	20,945.64	71,163.60	23	13,932.44
5120.006	Life Insurance	44.40	3.70	11.10	33.30	25	9.09
5120.007	Workmen's Compensation	1,642.89	92.08	266.28	1,376.61	16	315.12
5120.011	PERS on Behalf	.00	13,736.00	13,736.00	(13,736.00)	+++	.00
5120 - Totals		\$228,789.93	\$22,667.42	\$60,808.84	\$167,981.09	27%	\$41,938.95
5201							
5201.000	Training and Travel	4,000.00	.00	.00	4,000.00	0	(463.20)
5201 - Totals		\$4,000.00	\$0.00	\$0.00	\$4,000.00	0%	(\$463.20)
5204							
5204.000	Telephone	370.00	33.24	99.72	270.28	27	99.72
5204.001	Cell Phone Stipend	600.00	50.00	150.00	450.00	25	150.00
5204 - Totals		\$970.00	\$83.24	\$249.72	\$720.28	26%	\$249.72
5206							
5206.000	Supplies	7,000.00	400.99	675.56	6,324.44	10	1,174.26
5206 - Totals		\$7,000.00	\$400.99	\$675.56	\$6,324.44	10%	\$1,174.26
5207							
5207.000	Repairs & Maintenance	2,000.00	.00	.00	2,000.00	0	.00
5207 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00
5211							
5211.000	Data Processing Fees	103,138.00	8,594.83	25,784.49	77,353.51	25	24,345.51
5211 - Totals		\$103,138.00	\$8,594.83	\$25,784.49	\$77,353.51	25%	\$24,345.51



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 031 - Administration							
5212							
5212.000	Contracted/Purchased Serv	1,000.00	.00	.00	1,000.00	0	.00
5212 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5221							
5221.000	Transportation/Vehicles	900.00	259.00	777.00	123.00	86	225.00
5221 - Totals		\$900.00	\$259.00	\$777.00	\$123.00	86%	\$225.00
5224							
5224.000	Dues & Publications	370.00	.00	.00	370.00	0	100.00
5224 - Totals		\$370.00	\$0.00	\$0.00	\$370.00	0%	\$100.00
5226							
5226.000	Advertising	3,300.00	307.66	307.66	2,992.34	9	.00
5226 - Totals		\$3,300.00	\$307.66	\$307.66	\$2,992.34	9%	\$0.00
5227							
5227.002	Rent-Equipment	3,072.00	.00	.00	3,072.00	0	.00
5227 - Totals		\$3,072.00	\$0.00	\$0.00	\$3,072.00	0%	\$0.00
5290							
5290.000	Other Expenses	.00	.00	61.99	(61.99)	+++	271.70
5290 - Totals		\$0.00	\$0.00	\$61.99	(\$61.99)	+++	\$271.70
Department 031 - Administration Totals		\$699,010.86	\$57,796.56	\$156,973.86	\$542,037.00	22%	\$128,466.32
Department 032 - Engineering							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	386,520.12	9,837.49	38,044.11	348,476.01	10	109,183.96
5110.002	Holidays	.00	609.92	2,726.52	(2,726.52)	+++	4,515.32
5110.003	Sick Leave	.00	.00	1,085.48	(1,085.48)	+++	3,189.49
5110.004	Overtime	30,000.00	.00	136.50	29,863.50	0	2,203.50
5110.010	Temp Wages	110,605.00	7,371.00	22,048.00	88,557.00	20	10,478.00
5110 - Totals		\$527,125.12	\$17,818.41	\$64,040.61	\$463,084.51	12%	\$129,570.27
5120							
5120.001	Annual Leave	18,547.00	1,751.12	19,500.85	(953.85)	105	12,035.92
5120.002	SBS	33,449.61	1,201.15	5,127.23	28,322.38	15	8,694.27
5120.003	Medicare	7,912.24	284.12	1,212.81	6,699.43	15	2,056.54



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 032 - Engineering							
Sub-Department 800 - Administration							
5120.004	PERS	122,259.71	(2,936.32)	4,435.62	117,824.09	4	28,363.43
5120.005	Health Insurance	61,884.48	2,446.41	10,950.37	50,934.11	18	17,815.64
5120.006	Life Insurance	50.52	1.85	5.55	44.97	11	17.46
5120.007	Workmen's Compensation	22,353.92	372.05	1,502.17	20,851.75	7	5,435.84
5120.011	PERS on Behalf	.00	11,239.00	11,239.00	(11,239.00)	+++	.00
5120 - Totals		\$266,457.48	\$14,359.38	\$53,973.60	\$212,483.88	20%	\$74,419.10
5201							
5201.000	Training and Travel	3,000.00	.00	.00	3,000.00	0	1,397.55
5201 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$1,397.55
5202							
5202.000	Uniforms	500.00	.00	.00	500.00	0	.00
5202 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5204							
5204.001	Cell Phone Stipend	1,200.00	25.00	100.00	1,100.00	8	225.00
5204 - Totals		\$1,200.00	\$25.00	\$100.00	\$1,100.00	8%	\$225.00
5206							
5206.000	Supplies	1,500.00	9.99	9.99	1,490.01	1	.00
5206 - Totals		\$1,500.00	\$9.99	\$9.99	\$1,490.01	1%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	64,400.00	22,349.21	22,349.21	42,050.79	35	.00
5212 - Totals		\$64,400.00	\$22,349.21	\$22,349.21	\$42,050.79	35%	\$0.00
5221							
5221.000	Transportation/Vehicles	8,586.00	422.88	1,403.64	7,182.36	16	315.47
5221 - Totals		\$8,586.00	\$422.88	\$1,403.64	\$7,182.36	16%	\$315.47
5222							
5222.000	Postage	100.00	.00	.00	100.00	0	.00
5222 - Totals		\$100.00	\$0.00	\$0.00	\$100.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	500.00	.00	.00	500.00	0	.00
5223 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5224							
5224.000	Dues & Publications	1,500.00	.00	.00	1,500.00	0	.00
5224 - Totals		\$1,500.00	\$0.00	\$0.00	\$1,500.00	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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 032 - Engineering							
Sub-Department 800 - Administration							
5226							
5226.000	Advertising	2,500.00	1,702.34	2,625.34	(125.34)	105	392.45
	5226 - Totals	\$2,500.00	\$1,702.34	\$2,625.34	(\$125.34)	105%	\$392.45
	Sub-Department 800 - Administration Totals	\$877,368.60	\$56,687.21	\$144,502.39	\$732,866.21	16%	\$206,319.84
	Department 032 - Engineering Totals	\$877,368.60	\$56,687.21	\$144,502.39	\$732,866.21	16%	\$206,319.84
Department 033 - Streets							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	233,818.92	3,210.55	14,801.85	219,017.07	6	11,222.96
5110.002	Holidays	.00	677.76	1,730.92	(1,730.92)	+++	1,738.48
5110.003	Sick Leave	.00	445.73	1,211.46	(1,211.46)	+++	1,441.06
5110.004	Overtime	27,500.00	166.80	166.80	27,333.20	1	1,307.65
5110.010	Temp Wages	51,028.00	.00	.00	51,028.00	0	19,222.50
	5110 - Totals	\$312,346.92	\$4,500.84	\$17,911.03	\$294,435.89	6%	\$34,932.65
5120							
5120.001	Annual Leave	7,557.00	1,134.72	1,903.02	5,653.98	25	716.49
5120.002	SBS	19,610.31	350.04	1,209.86	18,400.45	6	2,203.72
5120.003	Medicare	4,638.62	82.80	286.20	4,352.42	6	521.27
5120.004	PERS	71,072.19	(163.21)	2,889.70	68,182.49	4	3,613.88
5120.005	Health Insurance	73,150.68	1,956.08	5,415.03	67,735.65	7	4,988.05
5120.006	Life Insurance	24.12	1.22	3.04	21.08	13	2.56
5120.007	Workmen's Compensation	20,583.80	291.25	1,006.62	19,577.18	5	1,190.69
5120.008	Unemployment	.00	.00	.00	.00	+++	184.00
5120.011	PERS on Behalf	.00	2,805.00	2,805.00	(2,805.00)	+++	.00
	5120 - Totals	\$196,636.72	\$6,457.90	\$15,518.47	\$181,118.25	8%	\$13,420.66
5201							
5201.000	Training and Travel	4,000.00	473.20	473.20	3,526.80	12	75.00
	5201 - Totals	\$4,000.00	\$473.20	\$473.20	\$3,526.80	12%	\$75.00
5202							
5202.000	Uniforms	3,000.00	.00	.00	3,000.00	0	1,410.53
	5202 - Totals	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$1,410.53



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 800 - Administration							
5203							
5203.001	Electric	82,822.00	7,400.34	14,422.89	68,399.11	17	13,771.56
5203 - Totals		\$82,822.00	\$7,400.34	\$14,422.89	\$68,399.11	17%	\$13,771.56
5204							
5204.000	Telephone	100.00	79.28	155.25	(55.25)	155	228.62
5204.001	Cell Phone Stipend	1,200.00	75.00	225.00	975.00	19	300.00
5204 - Totals		\$1,300.00	\$154.28	\$380.25	\$919.75	29%	\$528.62
5206							
5206.000	Supplies	2,500.00	.00	43.77	2,456.23	2	183.18
5206 - Totals		\$2,500.00	\$0.00	\$43.77	\$2,456.23	2%	\$183.18
5207							
5207.000	Repairs & Maintenance	200.00	.00	.00	200.00	0	226.25
5207 - Totals		\$200.00	\$0.00	\$0.00	\$200.00	0%	\$226.25
5208							
5208.000	Bldg Repair & Maint	9,526.00	2,381.50	2,381.50	7,144.50	25	5,354.01
5208 - Totals		\$9,526.00	\$2,381.50	\$2,381.50	\$7,144.50	25%	\$5,354.01
5211							
5211.000	Data Processing Fees	24,214.00	2,017.83	6,053.49	18,160.51	25	5,964.99
5211 - Totals		\$24,214.00	\$2,017.83	\$6,053.49	\$18,160.51	25%	\$5,964.99
5212							
5212.000	Contracted/Purchased Serv	20,000.00	9,000.00	9,000.00	11,000.00	45	4,207.00
5212 - Totals		\$20,000.00	\$9,000.00	\$9,000.00	\$11,000.00	45%	\$4,207.00
5214							
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	4,847.53
5214 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$4,847.53
5221							
5221.000	Transportation/Vehicles	.00	.00	81.56	(81.56)	+++	.00
5221 - Totals		\$0.00	\$0.00	\$81.56	(\$81.56)	+++	\$0.00
5222							
5222.000	Postage	200.00	.00	.00	200.00	0	.00
5222 - Totals		\$200.00	\$0.00	\$0.00	\$200.00	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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 800 - Administration							
5223							
5223.000	Tools & Small Equipment	6,000.00	.00	.00	6,000.00	0	3,563.62
	5223 - Totals	\$6,000.00	\$0.00	\$0.00	\$6,000.00	0%	\$3,563.62
5224							
5224.000	Dues & Publications	100.00	.00	.00	100.00	0	.00
	5224 - Totals	\$100.00	\$0.00	\$0.00	\$100.00	0%	\$0.00
5226							
5226.000	Advertising	800.00	.00	224.00	576.00	28	.00
	5226 - Totals	\$800.00	\$0.00	\$224.00	\$576.00	28%	\$0.00
5227							
5227.002	Rent-Equipment	16,368.00	.00	.00	16,368.00	0	.00
	5227 - Totals	\$16,368.00	\$0.00	\$0.00	\$16,368.00	0%	\$0.00
5290							
5290.000	Other Expenses	300.00	.00	.00	300.00	0	2,473.43
	5290 - Totals	\$300.00	\$0.00	\$0.00	\$300.00	0%	\$2,473.43
	Sub-Department 800 - Administration Totals	\$680,313.64	\$32,385.89	\$66,490.16	\$613,823.48	10%	\$90,959.03
	Sub-Department 812 - Street Repair						
5110							
5110.001	Regular Salaries/Wages	.00	10,323.54	29,186.18	(29,186.18)	+++	31,488.20
5110.002	Holidays	.00	189.12	189.12	(189.12)	+++	.00
5110.004	Overtime	.00	99.84	287.49	(287.49)	+++	1,248.04
	5110 - Totals	\$0.00	\$10,612.50	\$29,662.79	(\$29,662.79)	+++	\$32,736.24
5120							
5120.002	SBS	.00	650.55	1,834.23	(1,834.23)	+++	2,006.74
5120.003	Medicare	.00	153.87	433.85	(433.85)	+++	474.67
5120.004	PERS	.00	940.74	5,188.88	(5,188.88)	+++	7,201.98
5120.005	Health Insurance	.00	2,627.46	9,820.93	(9,820.93)	+++	6,783.40
5120.006	Life Insurance	.00	1.74	5.76	(5.76)	+++	6.02
5120.007	Workmen's Compensation	.00	541.23	1,526.05	(1,526.05)	+++	2,157.33



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 812 - Street Repair							
5120.011	PERS on Behalf	.00	2,788.00	2,788.00	(2,788.00)	+++	.00
5120 - Totals		\$0.00	\$7,703.59	\$21,597.70	(\$21,597.70)	+++	\$18,630.14
5206							
5206.000	Supplies	74,000.00	2,360.53	26,024.38	47,975.62	35	5,358.75
5206 - Totals		\$74,000.00	\$2,360.53	\$26,024.38	\$47,975.62	35%	\$5,358.75
5212							
5212.000	Contracted/Purchased Serv	50,000.00	.00	2,160.00	47,840.00	4	.00
5212 - Totals		\$50,000.00	\$0.00	\$2,160.00	\$47,840.00	4%	\$0.00
5221							
5221.000	Transportation/Vehicles	342,474.00	24,708.40	77,196.46	265,277.54	23	83,191.54
5221 - Totals		\$342,474.00	\$24,708.40	\$77,196.46	\$265,277.54	23%	\$83,191.54
5223							
5223.000	Tools & Small Equipment	.00	.00	408.94	(408.94)	+++	.00
5223 - Totals		\$0.00	\$0.00	\$408.94	(\$408.94)	+++	\$0.00
Sub-Department 812 - Street Repair Totals		\$466,474.00	\$45,385.02	\$157,050.27	\$309,423.73	34%	\$139,916.67
Sub-Department 813 - Drain Maintenance							
5110							
5110.001	Regular Salaries/Wages	.00	2,297.64	4,735.66	(4,735.66)	+++	2,308.76
5110.004	Overtime	.00	.00	.00	.00	+++	203.40
5110 - Totals		\$0.00	\$2,297.64	\$4,735.66	(\$4,735.66)	+++	\$2,512.16
5120							
5120.002	SBS	.00	140.84	293.11	(293.11)	+++	153.98
5120.003	Medicare	.00	33.32	69.36	(69.36)	+++	36.42
5120.004	PERS	.00	(38.50)	507.98	(507.98)	+++	552.67
5120.005	Health Insurance	.00	218.19	878.93	(878.93)	+++	386.28
5120.006	Life Insurance	.00	.12	.47	(.47)	+++	.21
5120.007	Workmen's Compensation	.00	117.17	243.83	(243.83)	+++	165.56
5120.011	PERS on Behalf	.00	1,088.00	1,088.00	(1,088.00)	+++	.00
5120 - Totals		\$0.00	\$1,559.14	\$3,081.68	(\$3,081.68)	+++	\$1,295.12



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 813 - Drain Maintenance							
5206							
5206.000	Supplies	15,000.00	270.02	1,624.21	13,375.79	11	1,264.83
	5206 - Totals	\$15,000.00	\$270.02	\$1,624.21	\$13,375.79	11%	\$1,264.83
5207							
5207.000	Repairs & Maintenance	10,000.00	.00	.00	10,000.00	0	.00
	5207 - Totals	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	.00	10,000.00	0	.00
	5212 - Totals	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0%	\$0.00
5290							
5290.100	Unanticipated Repairs	50,000.00	.00	.00	50,000.00	0	.00
	5290 - Totals	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0%	\$0.00
	Sub-Department 813 - Drain Maintenance Totals	\$85,000.00	\$4,126.80	\$9,441.55	\$75,558.45	11%	\$5,072.11
Sub-Department 814 - Street Cleaning							
5110							
5110.001	Regular Salaries/Wages	.00	998.40	2,312.96	(2,312.96)	+++	6,001.40
5110.004	Overtime	.00	.00	.00	.00	+++	142.56
	5110 - Totals	\$0.00	\$998.40	\$2,312.96	(\$2,312.96)	+++	\$6,143.96
5120							
5120.002	SBS	.00	61.22	141.59	(141.59)	+++	376.62
5120.003	Medicare	.00	14.46	33.44	(33.44)	+++	89.07
5120.004	PERS	.00	71.66	360.00	(360.00)	+++	1,351.68
5120.005	Health Insurance	.00	145.53	380.29	(380.29)	+++	754.30
5120.006	Life Insurance	.00	.11	.26	(.26)	+++	.76
5120.007	Workmen's Compensation	.00	50.94	117.79	(117.79)	+++	404.88
5120.011	PERS on Behalf	.00	297.00	297.00	(297.00)	+++	.00
	5120 - Totals	\$0.00	\$640.92	\$1,330.37	(\$1,330.37)	+++	\$2,977.31
	Sub-Department 814 - Street Cleaning Totals	\$0.00	\$1,639.32	\$3,643.33	(\$3,643.33)	+++	\$9,121.27



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 815 - Snow Removal							
5120							
5120.004	PERS	.00	(430.00)	(430.00)	430.00	+++	.00
5120.011	PERS on Behalf	.00	860.00	860.00	(860.00)	+++	.00
	5120 - Totals	\$0.00	\$430.00	\$430.00	(\$430.00)	+++	\$0.00
5206							
5206.000	Supplies	105,000.00	.00	.00	105,000.00	0	41,196.77
	5206 - Totals	\$105,000.00	\$0.00	\$0.00	\$105,000.00	0%	\$41,196.77
5212							
5212.000	Contracted/Purchased Serv	17,000.00	.00	.00	17,000.00	0	.00
	5212 - Totals	\$17,000.00	\$0.00	\$0.00	\$17,000.00	0%	\$0.00
	Sub-Department 815 - Snow Removal Totals	\$122,000.00	\$430.00	\$430.00	\$121,570.00	0%	\$41,196.77
	Sub-Department 816 - Street Signs						
5110							
5110.001	Regular Salaries/Wages	.00	.00	111.20	(111.20)	+++	149.16
	5110 - Totals	\$0.00	\$0.00	\$111.20	(\$111.20)	+++	\$149.16
5120							
5120.002	SBS	.00	.00	6.81	(6.81)	+++	9.14
5120.003	Medicare	.00	.00	1.62	(1.62)	+++	2.18
5120.004	PERS	.00	(47.00)	(22.53)	22.53	+++	32.81
5120.005	Health Insurance	.00	.00	92.70	(92.70)	+++	63.39
5120.006	Life Insurance	.00	.00	.04	(.04)	+++	.02
5120.007	Workmen's Compensation	.00	.00	5.67	(5.67)	+++	9.84
5120.011	PERS on Behalf	.00	94.00	94.00	(94.00)	+++	.00
	5120 - Totals	\$0.00	\$47.00	\$178.31	(\$178.31)	+++	\$117.38
5206							
5206.000	Supplies	13,000.00	557.50	2,221.52	10,778.48	17	6,456.09
	5206 - Totals	\$13,000.00	\$557.50	\$2,221.52	\$10,778.48	17%	\$6,456.09
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	374.00
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$374.00
	Sub-Department 816 - Street Signs Totals	\$13,000.00	\$604.50	\$2,511.03	\$10,488.97	19%	\$7,096.63
	Department 033 - Streets Totals	\$1,366,787.64	\$84,571.53	\$239,566.34	\$1,127,221.30	18%	\$293,362.48



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 034 - Recreation							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	165,714.12	12,287.75	34,086.75	131,627.37	21	32,977.88
5110.002	Holidays	.00	815.00	2,028.44	(2,028.44)	+++	2,697.28
5110.003	Sick Leave	.00	421.94	1,843.19	(1,843.19)	+++	2,082.54
5110.004	Overtime	4,000.01	263.03	2,552.82	1,447.19	64	2,700.75
5110.010	Temp Wages	48,000.00	4,908.14	26,920.11	21,079.89	56	13,545.50
5110 - Totals		\$217,714.13	\$18,695.86	\$67,431.31	\$150,282.82	31%	\$54,003.95
5120							
5120.001	Annual Leave	5,552.00	67.38	1,333.74	4,218.26	24	3,373.64
5120.002	SBS	13,686.06	1,160.94	4,247.50	9,438.56	31	3,531.04
5120.003	Medicare	3,237.35	274.60	1,004.67	2,232.68	31	835.25
5120.004	PERS	48,211.25	1,390.50	7,150.09	41,061.16	15	9,377.64
5120.005	Health Insurance	81,547.56	5,541.70	18,581.00	62,966.56	23	10,786.54
5120.006	Life Insurance	28.32	3.03	9.09	19.23	32	9.09
5120.007	Workmen's Compensation	13,040.90	820.02	3,000.24	10,040.66	23	3,450.37
5120.008	Unemployment	.00	.00	1,875.60	(1,875.60)	+++	29.82
5120.011	PERS on Behalf	.00	3,341.00	3,341.00	(3,341.00)	+++	.00
5120 - Totals		\$165,303.44	\$12,599.17	\$40,542.93	\$124,760.51	25%	\$31,393.39
5201							
5201.000	Training and Travel	142.00	.00	.00	142.00	0	.00
5201 - Totals		\$142.00	\$0.00	\$0.00	\$142.00	0%	\$0.00
5203							
5203.001	Electric	52,000.00	5,726.33	13,056.81	38,943.19	25	11,120.89
5203 - Totals		\$52,000.00	\$5,726.33	\$13,056.81	\$38,943.19	25%	\$11,120.89
5204							
5204.000	Telephone	.00	.00	76.78	(76.78)	+++	.00
5204.001	Cell Phone Stipend	900.00	100.00	300.00	600.00	33	225.00
5204 - Totals		\$900.00	\$100.00	\$376.78	\$523.22	42%	\$225.00
5205							
5205.000	Insurance	6,500.00	.00	9,382.50	(2,882.50)	144	6,499.19
5205 - Totals		\$6,500.00	\$0.00	\$9,382.50	(\$2,882.50)	144%	\$6,499.19



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 034 - Recreation							
Sub-Department 800 - Administration							
5208							
5208.000	Bldg Repair & Maint	63,851.00	15,962.75	15,962.75	47,888.25	25	11,100.53
	5208 - Totals	\$63,851.00	\$15,962.75	\$15,962.75	\$47,888.25	25%	\$11,100.53
5211							
5211.000	Data Processing Fees	18,553.00	1,546.08	4,638.24	13,914.76	25	4,503.99
	5211 - Totals	\$18,553.00	\$1,546.08	\$4,638.24	\$13,914.76	25%	\$4,503.99
5212							
5212.000	Contracted/Purchased Serv	27,500.00	.00	.00	27,500.00	0	.00
	5212 - Totals	\$27,500.00	\$0.00	\$0.00	\$27,500.00	0%	\$0.00
5214							
5214.000	Interdepartment Services	30,000.00	.00	.00	30,000.00	0	.00
	5214 - Totals	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0%	\$0.00
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
5226							
5226.000	Advertising	1,200.00	.00	.00	1,200.00	0	.00
	5226 - Totals	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$0.00
5290							
5290.000	Other Expenses	600.00	.00	.00	600.00	0	.00
	5290 - Totals	\$600.00	\$0.00	\$0.00	\$600.00	0%	\$0.00
	Sub-Department 800 - Administration Totals	\$584,263.57	\$54,705.19	\$151,616.32	\$432,647.25	26%	\$118,846.94
	Sub-Department 817 - Grounds Maintenance						
5202							
5202.000	Uniforms	600.00	511.15	671.15	(71.15)	112	103.35
	5202 - Totals	\$600.00	\$511.15	\$671.15	(\$71.15)	112%	\$103.35
5204							
5204.000	Telephone	.00	33.24	99.72	(99.72)	+++	99.72
	5204 - Totals	\$0.00	\$33.24	\$99.72	(\$99.72)	+++	\$99.72



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 034 - Recreation							
Sub-Department 817 - Grounds Maintenance							
5206							
5206.000	Supplies	39,000.00	209.38	2,620.69	36,379.31	7	4,839.47
	5206 - Totals	\$39,000.00	\$209.38	\$2,620.69	\$36,379.31	7%	\$4,839.47
5207							
5207.000	Repairs & Maintenance	19,500.00	.00	.00	19,500.00	0	.00
	5207 - Totals	\$19,500.00	\$0.00	\$0.00	\$19,500.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	33,475.00	.00	4,044.80	29,430.20	12	90.00
	5212 - Totals	\$33,475.00	\$0.00	\$4,044.80	\$29,430.20	12%	\$90.00
5221							
5221.000	Transportation/Vehicles	82,496.00	6,826.35	19,452.41	63,043.59	24	18,660.89
	5221 - Totals	\$82,496.00	\$6,826.35	\$19,452.41	\$63,043.59	24%	\$18,660.89
5223							
5223.000	Tools & Small Equipment	8,000.00	.00	1,058.95	6,941.05	13	1,231.64
	5223 - Totals	\$8,000.00	\$0.00	\$1,058.95	\$6,941.05	13%	\$1,231.64
5227							
5227.002	Rent-Equipment	2,000.00	.00	.00	2,000.00	0	.00
	5227 - Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00
5290							
5290.000	Other Expenses	.00	13.77	13.77	(13.77)	+++	.00
	5290 - Totals	\$0.00	\$13.77	\$13.77	(\$13.77)	+++	\$0.00
	Sub-Department 817 - Grounds Maintenance Totals	\$185,071.00	\$7,593.89	\$27,961.49	\$157,109.51	15%	\$25,025.07
	Department 034 - Recreation Totals	\$769,334.57	\$62,299.08	\$179,577.81	\$589,756.76	23%	\$143,872.01
Department 035 - Building Officials							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	125,086.86	9,947.52	25,896.69	99,190.17	21	25,094.42
5110.002	Holidays	.00	494.08	1,029.28	(1,029.28)	+++	678.40
5110.003	Sick Leave	.00	.00	.00	.00	+++	83.58
	5110 - Totals	\$125,086.86	\$10,441.60	\$26,925.97	\$98,160.89	22%	\$25,856.40



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 035 - Building Officials							
Sub-Department 800 - Administration							
5120							
5120.001	Annual Leave	4,243.00	(560.00)	1,889.35	2,353.65	45	4,314.00
5120.002	SBS	7,928.02	607.27	1,770.95	6,157.07	22	1,854.01
5120.003	Medicare	1,875.29	143.64	418.90	1,456.39	22	438.56
5120.004	PERS	34,832.61	380.96	4,546.39	30,286.22	13	6,637.50
5120.005	Health Insurance	51,322.80	3,965.84	13,297.24	38,025.56	26	8,844.94
5120.006	Life Insurance	16.08	1.34	4.02	12.06	25	4.02
5120.007	Workmen's Compensation	6,666.99	375.47	1,094.97	5,572.02	16	1,612.07
5120.011	PERS on Behalf	.00	3,586.00	3,586.00	(3,586.00)	+++	.00
5120 - Totals		\$106,884.79	\$8,500.52	\$26,607.82	\$80,276.97	25%	\$23,705.10
5201							
5201.000	Training and Travel	7,000.00	.00	.00	7,000.00	0	417.00
5201 - Totals		\$7,000.00	\$0.00	\$0.00	\$7,000.00	0%	\$417.00
5204							
5204.001	Cell Phone Stipend	600.00	25.00	75.00	525.00	13	75.00
5204 - Totals		\$600.00	\$25.00	\$75.00	\$525.00	13%	\$75.00
5206							
5206.000	Supplies	550.00	.00	.00	550.00	0	254.00
5206 - Totals		\$550.00	\$0.00	\$0.00	\$550.00	0%	\$254.00
5211							
5211.000	Data Processing Fees	15,723.00	1,310.25	3,930.75	11,792.25	25	3,773.49
5211 - Totals		\$15,723.00	\$1,310.25	\$3,930.75	\$11,792.25	25%	\$3,773.49
5212							
5212.000	Contracted/Purchased Serv	3,750.00	.00	.00	3,750.00	0	.00
5212 - Totals		\$3,750.00	\$0.00	\$0.00	\$3,750.00	0%	\$0.00
5221							
5221.000	Transportation/Vehicles	10,674.00	820.90	2,485.25	8,188.75	23	2,584.93
5221 - Totals		\$10,674.00	\$820.90	\$2,485.25	\$8,188.75	23%	\$2,584.93
5223							
5223.000	Tools & Small Equipment	200.00	.00	.00	200.00	0	13.94
5223 - Totals		\$200.00	\$0.00	\$0.00	\$200.00	0%	\$13.94



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 035 - Building Officials							
Sub-Department 800 - Administration							
5224							
5224.000	Dues & Publications	1,450.00	.00	.00	1,450.00	0	359.08
	5224 - Totals	\$1,450.00	\$0.00	\$0.00	\$1,450.00	0%	\$359.08
5226							
5226.000	Advertising	250.00	.00	.00	250.00	0	.00
	5226 - Totals	\$250.00	\$0.00	\$0.00	\$250.00	0%	\$0.00
	Sub-Department 800 - Administration Totals	\$272,168.65	\$21,098.27	\$60,024.79	\$212,143.86	22%	\$57,038.94
	Department 035 - Building Officials Totals	\$272,168.65	\$21,098.27	\$60,024.79	\$212,143.86	22%	\$57,038.94
	Division 530 - Public Works Totals	\$3,984,670.32	\$282,452.65	\$780,645.19	\$3,204,025.13	20%	\$829,059.59
Division 540 - Public Service							
Department 041 - Library							
5110							
5110.001	Regular Salaries/Wages	363,640.86	24,463.70	68,494.04	295,146.82	19	66,315.79
5110.002	Holidays	.00	1,434.41	3,532.60	(3,532.60)	+++	3,111.06
5110.003	Sick Leave	.00	921.74	4,653.31	(4,653.31)	+++	2,949.20
5110.010	Temp Wages	28,878.00	.00	.00	28,878.00	0	7,097.00
	5110 - Totals	\$392,518.86	\$26,819.85	\$76,679.95	\$315,838.91	20%	\$79,473.05
5120							
5120.001	Annual Leave	16,639.00	1,841.68	6,505.90	10,133.10	39	14,204.53
5120.002	SBS	25,081.42	1,756.96	5,099.31	19,982.11	20	5,742.46
5120.003	Medicare	5,932.82	415.58	1,206.18	4,726.64	20	1,358.30
5120.004	PERS	100,373.26	1,142.54	12,913.75	87,459.51	13	17,559.01
5120.005	Health Insurance	94,953.24	7,337.24	24,601.36	70,351.88	26	12,126.04
5120.006	Life Insurance	90.96	7.74	13.84	77.12	15	25.77
5120.007	Workmen's Compensation	1,805.60	97.47	280.13	1,525.47	16	399.76
5120.008	Unemployment	.00	.00	565.69	(565.69)	+++	.00
5120.011	PERS on Behalf	.00	10,326.00	10,326.00	(10,326.00)	+++	.00
	5120 - Totals	\$244,876.30	\$22,925.21	\$61,512.16	\$183,364.14	25%	\$51,415.87
5201							
5201.000	Training and Travel	2,400.00	97.00	97.00	2,303.00	4	1,244.10
	5201 - Totals	\$2,400.00	\$97.00	\$97.00	\$2,303.00	4%	\$1,244.10



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 041 - Library							
5203							
5203.001	Electric	22,000.00	1,309.37	2,540.79	19,459.21	12	2,626.91
5203 - Totals		\$22,000.00	\$1,309.37	\$2,540.79	\$19,459.21	12%	\$2,626.91
5204							
5204.000	Telephone	100.00	.00	.00	100.00	0	.00
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	.00
5204 - Totals		\$400.00	\$0.00	\$0.00	\$400.00	0%	\$0.00
5205							
5205.000	Insurance	25,153.00	.00	36,641.43	(11,488.43)	146	25,152.93
5205 - Totals		\$25,153.00	\$0.00	\$36,641.43	(\$11,488.43)	146%	\$25,152.93
5206							
5206.000	Supplies	20,011.41	912.94	2,854.08	17,157.33	14	3,036.63
5206 - Totals		\$20,011.41	\$912.94	\$2,854.08	\$17,157.33	14%	\$3,036.63
5207							
5207.000	Repairs & Maintenance	1,200.00	.00	.00	1,200.00	0	.00
5207 - Totals		\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$0.00
5208							
5208.000	Bldg Repair & Maint	38,106.00	9,526.50	9,526.50	28,579.50	25	5,066.16
5208 - Totals		\$38,106.00	\$9,526.50	\$9,526.50	\$28,579.50	25%	\$5,066.16
5211							
5211.000	Data Processing Fees	118,231.00	9,852.58	29,557.74	88,673.26	25	27,354.51
5211 - Totals		\$118,231.00	\$9,852.58	\$29,557.74	\$88,673.26	25%	\$27,354.51
5212							
5212.000	Contracted/Purchased Serv	67,000.00	1,641.48	12,257.13	54,742.87	18	23,471.07
5212 - Totals		\$67,000.00	\$1,641.48	\$12,257.13	\$54,742.87	18%	\$23,471.07
5222							
5222.000	Postage	15,000.00	.00	.00	15,000.00	0	.00
5222 - Totals		\$15,000.00	\$0.00	\$0.00	\$15,000.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	750.00	105.95	105.95	644.05	14	238.99
5223 - Totals		\$750.00	\$105.95	\$105.95	\$644.05	14%	\$238.99



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 041 - Library							
5224							
5224.000	Dues & Publications	1,050.00	.00	.00	1,050.00	0	130.00
	5224 - Totals	\$1,050.00	\$0.00	\$0.00	\$1,050.00	0%	\$130.00
5226							
5226.000	Advertising	750.00	.00	.00	750.00	0	.00
	5226 - Totals	\$750.00	\$0.00	\$0.00	\$750.00	0%	\$0.00
5227							
5227.002	Rent-Equipment	1,150.00	.00	.00	1,150.00	0	69.00
	5227 - Totals	\$1,150.00	\$0.00	\$0.00	\$1,150.00	0%	\$69.00
5240							
5240.000	Books & Publications	60,500.00	7,750.91	17,336.28	43,163.72	29	6,732.45
	5240 - Totals	\$60,500.00	\$7,750.91	\$17,336.28	\$43,163.72	29%	\$6,732.45
5290							
5290.000	Other Expenses	4,000.00	.00	.00	4,000.00	0	.00
	5290 - Totals	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0%	\$0.00
	Department 041 - Library Totals	\$1,015,096.57	\$80,941.79	\$249,109.01	\$765,987.56	25%	\$226,011.67
Department 043 - Centennial Building							
5110							
5110.001	Regular Salaries/Wages	265,972.05	12,454.16	40,141.27	225,830.78	15	56,327.87
5110.002	Holidays	.00	1,601.32	2,923.75	(2,923.75)	+++	2,224.72
5110.003	Sick Leave	.00	1,606.32	2,063.68	(2,063.68)	+++	437.97
5110.004	Overtime	3,500.00	.00	.00	3,500.00	0	1,423.84
5110.010	Temp Wages	15,000.00	.00	.00	15,000.00	0	12,525.00
	5110 - Totals	\$284,472.05	\$15,661.80	\$45,128.70	\$239,343.35	16%	\$72,939.40
5120							
5120.001	Annual Leave	12,381.00	4,691.35	15,553.19	(3,172.19)	126	5,723.93
5120.002	SBS	18,196.91	1,247.64	3,719.79	14,477.12	20	4,822.08
5120.003	Medicare	3,179.26	206.22	622.13	2,557.13	20	877.95
5120.004	PERS	74,438.20	902.08	9,774.43	64,663.77	13	14,099.30
5120.005	Health Insurance	80,843.04	5,487.26	21,146.16	59,696.88	26	13,932.44
5120.006	Life Insurance	64.68	4.21	13.81	50.87	21	16.17
5120.007	Workmen's Compensation	14,223.98	827.31	2,505.01	11,718.97	18	3,830.65
5120.008	Unemployment	.00	.00	1,977.14	(1,977.14)	+++	.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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 043 - Centennial Building							
5120.011	PERS on Behalf	.00	6,946.00	6,946.00	(6,946.00)	+++	.00
5120	- Totals	\$203,327.07	\$20,312.07	\$62,257.66	\$141,069.41	31%	\$43,302.52
5203							
5203.001	Electric	64,000.00	5,420.86	10,496.48	53,503.52	16	10,864.26
5203	- Totals	\$64,000.00	\$5,420.86	\$10,496.48	\$53,503.52	16%	\$10,864.26
5205							
5205.000	Insurance	24,500.00	.00	35,040.03	(10,540.03)	143	24,499.05
5205	- Totals	\$24,500.00	\$0.00	\$35,040.03	(\$10,540.03)	143%	\$24,499.05
5206							
5206.000	Supplies	12,200.00	790.88	1,372.97	10,827.03	11	5,402.81
5206	- Totals	\$12,200.00	\$790.88	\$1,372.97	\$10,827.03	11%	\$5,402.81
5207							
5207.000	Repairs & Maintenance	8,750.00	.00	.00	8,750.00	0	228.80
5207	- Totals	\$8,750.00	\$0.00	\$0.00	\$8,750.00	0%	\$228.80
5208							
5208.000	Bldg Repair & Maint	46,614.00	11,653.50	11,653.50	34,960.50	25	4,066.12
5208	- Totals	\$46,614.00	\$11,653.50	\$11,653.50	\$34,960.50	25%	\$4,066.12
5211							
5211.000	Data Processing Fees	64,462.00	5,371.83	16,115.49	48,346.51	25	15,216.00
5211	- Totals	\$64,462.00	\$5,371.83	\$16,115.49	\$48,346.51	25%	\$15,216.00
5212							
5212.000	Contracted/Purchased Serv	8,000.00	.00	.00	8,000.00	0	.00
5212	- Totals	\$8,000.00	\$0.00	\$0.00	\$8,000.00	0%	\$0.00
5226							
5226.000	Advertising	.00	217.35	217.35	(217.35)	+++	.00
5226	- Totals	\$0.00	\$217.35	\$217.35	(\$217.35)	+++	\$0.00
5290							
5290.000	Other Expenses	500.00	.00	.00	500.00	0	.00
5290	- Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
Department 043 - Centennial Building Totals		\$716,825.12	\$59,428.29	\$182,282.18	\$534,542.94	25%	\$176,518.96



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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 Governmental Funds								
Fund Type General Fund								
Fund 100 - General Fund								
EXPENSE								
Division 540 - Public Service								
Department 047 - Senior Citizens								
5203								
5203.001	Electric		19,500.00	1,411.51	4,145.81	15,354.19	21	3,796.30
5203 - Totals			\$19,500.00	\$1,411.51	\$4,145.81	\$15,354.19	21%	\$3,796.30
5204								
5204.000	Telephone		2,580.00	234.83	693.59	1,886.41	27	716.98
5204 - Totals			\$2,580.00	\$234.83	\$693.59	\$1,886.41	27%	\$716.98
5205								
5205.000	Insurance		2,396.00	.00	3,721.33	(1,325.33)	155	2,395.78
5205 - Totals			\$2,396.00	\$0.00	\$3,721.33	(\$1,325.33)	155%	\$2,395.78
5206								
5206.000	Supplies		3,080.00	297.11	694.42	2,385.58	23	253.92
5206 - Totals			\$3,080.00	\$297.11	\$694.42	\$2,385.58	23%	\$253.92
5207								
5207.000	Repairs & Maintenance		3,000.00	.00	.00	3,000.00	0	.00
5207 - Totals			\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$0.00
5208								
5208.000	Bldg Repair & Maint		43,938.00	10,984.50	10,984.50	32,953.50	25	4,099.19
5208 - Totals			\$43,938.00	\$10,984.50	\$10,984.50	\$32,953.50	25%	\$4,099.19
5221								
5221.000	Transportation/Vehicles		30,000.00	644.02	2,106.89	27,893.11	7	5,019.98
5221 - Totals			\$30,000.00	\$644.02	\$2,106.89	\$27,893.11	7%	\$5,019.98
Department 047 - Senior Citizens Totals			\$104,494.00	\$13,571.97	\$22,346.54	\$82,147.46	21%	\$16,282.15
Division 540 - Public Service Totals			\$1,836,415.69	\$153,942.05	\$453,737.73	\$1,382,677.96	25%	\$418,812.78
Division 545 - Contingency								
Department 050 - Contingency								
5110								
5110.004	Overtime		150,000.00	.00	.00	150,000.00	0	.00
5110 - Totals			\$150,000.00	\$0.00	\$0.00	\$150,000.00	0%	\$0.00
5206								
5206.000	Supplies		119,694.00	10,856.20	28,938.59	90,755.41	24	.00
5206 - Totals			\$119,694.00	\$10,856.20	\$28,938.59	\$90,755.41	24%	\$0.00



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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	Governmental Funds						
Fund Type	General Fund						
Fund	100 - General Fund						
	EXPENSE						
Division	545 - Contingency						
Department	050 - Contingency						
5212							
5212.000	Contracted/Purchased Serv	130,182.75	1,050.00	2,975.00	127,207.75	2	.00
	5212 - Totals	\$130,182.75	\$1,050.00	\$2,975.00	\$127,207.75	2%	\$0.00
Department	050 - Contingency Totals	\$399,876.75	\$11,906.20	\$31,913.59	\$367,963.16	8%	\$0.00
Division	545 - Contingency Totals	\$399,876.75	\$11,906.20	\$31,913.59	\$367,963.16	8%	\$0.00
Division	550 - Other						
Department	650 - Debt Payments						
Sub-Department	951 - General						
5295							
5295.000	Interest Expense	21,635.00	.00	2,042.73	19,592.27	9	2,178.91
	5295 - Totals	\$21,635.00	\$0.00	\$2,042.73	\$19,592.27	9%	\$2,178.91
7301							
7301.000	Note Principal Payments	64,828.00	.00	9,078.69	55,749.31	14	9,078.69
	7301 - Totals	\$64,828.00	\$0.00	\$9,078.69	\$55,749.31	14%	\$9,078.69
Sub-Department	951 - General Totals	\$86,463.00	\$0.00	\$11,121.42	\$75,341.58	13%	\$11,257.60
Department	650 - Debt Payments Totals	\$86,463.00	\$0.00	\$11,121.42	\$75,341.58	13%	\$11,257.60
Department	660 - Support Payments						
Sub-Department	952 - School						
5203							
5203.000	Utilities	57,000.00	3,360.99	10,538.65	46,461.35	18	9,079.63
	5203 - Totals	\$57,000.00	\$3,360.99	\$10,538.65	\$46,461.35	18%	\$9,079.63
5208							
5208.000	Bldg Repair & Maint	150,000.00	.00	.00	150,000.00	0	(45,142.21)
	5208 - Totals	\$150,000.00	\$0.00	\$0.00	\$150,000.00	0%	(\$45,142.21)
5290							
5290.000	Other Expenses	7,411,993.00	596,832.75	1,790,498.25	5,621,494.75	24	1,769,675.01
	5290 - Totals	\$7,411,993.00	\$596,832.75	\$1,790,498.25	\$5,621,494.75	24%	\$1,769,675.01
Sub-Department	952 - School Totals	\$7,618,993.00	\$600,193.74	\$1,801,036.90	\$5,817,956.10	24%	\$1,733,612.43
Department	660 - Support Payments Totals	\$7,618,993.00	\$600,193.74	\$1,801,036.90	\$5,817,956.10	24%	\$1,733,612.43



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 550 - Other							
Department 670 - Fixed Assets							
7106							
7106.021	Fixed Assets-Police Dept	210,576.75	85,577.75	85,577.75	124,999.00	41	.00
7106.034	Fixed Assets-Recreation	6,500.00	.00	.00	6,500.00	0	.00
7106 - Totals		\$217,076.75	\$85,577.75	\$85,577.75	\$131,499.00	39%	\$0.00
Department 670 - Fixed Assets Totals		\$217,076.75	\$85,577.75	\$85,577.75	\$131,499.00	39%	\$0.00
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	1,925,019.00	.00	34,201.00	1,890,818.00	2	2,146,650.00
7200 - Totals		\$1,925,019.00	\$0.00	\$34,201.00	\$1,890,818.00	2%	\$2,146,650.00
Department 680 - Transfer to Other Funds Totals		\$1,925,019.00	\$0.00	\$34,201.00	\$1,890,818.00	2%	\$2,146,650.00
Division 550 - Other Totals		\$9,847,551.75	\$685,771.49	\$1,931,937.07	\$7,915,614.68	20%	\$3,891,520.03
EXPENSE TOTALS		\$28,891,015.61	\$2,074,086.80	\$6,304,063.95	\$22,586,951.66	22%	\$7,918,782.97
Fund 100 - General Fund Totals							
REVENUE TOTALS		29,564,429.00	8,859,915.31	11,113,431.77	18,450,997.23	38%	10,684,432.61
EXPENSE TOTALS		28,891,015.61	2,074,086.80	6,304,063.95	22,586,951.66	22%	7,918,782.97
Fund 100 - General Fund Net Gain (Loss)		\$673,413.39	\$6,785,828.51	\$4,809,367.82	\$4,135,954.43	714%	\$2,765,649.64
Fund Type General Fund Totals							
REVENUE TOTALS		29,564,429.00	8,859,915.31	11,113,431.77	18,450,997.23	38%	10,684,432.61
EXPENSE TOTALS		28,891,015.61	2,074,086.80	6,304,063.95	22,586,951.66	22%	7,918,782.97
Fund Type General Fund Net Gain (Loss)		\$673,413.39	\$6,785,828.51	\$4,809,367.82	\$4,135,954.43	714%	\$2,765,649.64
Fund Category Governmental Funds Totals							
REVENUE TOTALS		29,564,429.00	8,859,915.31	11,113,431.77	18,450,997.23	38%	10,684,432.61
EXPENSE TOTALS		28,891,015.61	2,074,086.80	6,304,063.95	22,586,951.66	22%	7,918,782.97
Fund Category Governmental Funds Net Gain (Loss)		\$673,413.39	\$6,785,828.51	\$4,809,367.82	\$4,135,954.43	714%	\$2,765,649.64
Grand Totals							
REVENUE TOTALS		29,564,429.00	8,859,915.31	11,113,431.77	18,450,997.23	38%	10,684,432.61
EXPENSE TOTALS		28,891,015.61	2,074,086.80	6,304,063.95	22,586,951.66	22%	7,918,782.97
Grand Total Net Gain (Loss)		\$673,413.39	\$6,785,828.51	\$4,809,367.82	\$4,135,954.43	714%	\$2,765,649.64



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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 Governmental Funds							
Fund Type Capital Projects Funds							
Fund 700 - Capital Projects-General							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	202,905.00	78,956.28	78,956.28	123,948.72	39	4,747.16
	3101 - Totals	\$202,905.00	\$78,956.28	\$78,956.28	\$123,948.72	39%	\$4,747.16
	Department 310 - State Revenue Totals	\$202,905.00	\$78,956.28	\$78,956.28	\$123,948.72	39%	\$4,747.16
Department 315 - Federal Revenue							
3151							
3151.003	Grant Revenue	80,000.00	185,683.72	185,683.72	(105,683.72)	232	.00
	3151 - Totals	\$80,000.00	\$185,683.72	\$185,683.72	(\$105,683.72)	232%	\$0.00
	Department 315 - Federal Revenue Totals	\$80,000.00	\$185,683.72	\$185,683.72	(\$105,683.72)	232%	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	(24,000.00)	.00	.00	(24,000.00)	0	2,090,474.00
3950.194	Transfer In Comm Pass Tax	78,000.00	.00	.00	78,000.00	0	.00
3950.240	Transfer In Harbor	76,000.00	.00	.00	76,000.00	0	.00
3950.300	Transfer in Information Systems	.00	.00	.00	(179,748.89)	+++	.00
	3950 - Totals	\$130,000.00	\$0.00	\$0.00	(\$49,748.89)	0%	\$2,090,474.00
	Department 390 - Cash Basis Receipts Totals	\$130,000.00	\$0.00	\$0.00	(\$49,748.89)	0%	\$2,090,474.00
	Division 300 - Revenue Totals	\$412,905.00	\$264,640.00	\$264,640.00	(\$31,483.89)	64%	\$2,095,221.16
	REVENUE TOTALS	\$412,905.00	\$264,640.00	\$264,640.00	(\$31,483.89)	64%	\$2,095,221.16
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	1,984,743.98	135,111.27	235,849.87	1,748,894.11	12	(90,122.24)
	5212 - Totals	\$1,984,743.98	\$135,111.27	\$235,849.87	\$1,748,894.11	12%	(\$90,122.24)
5214							
5214.000	Interdepartment Services	.00	1,650.87	1,650.87	(1,650.87)	+++	27,200.22
	5214 - Totals	\$0.00	\$1,650.87	\$1,650.87	(\$1,650.87)	+++	\$27,200.22
	Department 630 - Operations Totals	\$1,984,743.98	\$136,762.14	\$237,500.74	\$1,747,243.24	12%	(\$62,922.02)
	Division 600 - Operations Totals	\$1,984,743.98	\$136,762.14	\$237,500.74	\$1,747,243.24	12%	(\$62,922.02)
	EXPENSE TOTALS	\$1,984,743.98	\$136,762.14	\$237,500.74	\$1,747,243.24	12%	(\$62,922.02)
Fund 700 - Capital Projects-General Totals							



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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	Governmental Funds						
Fund Type	Capital Projects Funds						
	REVENUE TOTALS	412,905.00	264,640.00	264,640.00	(31,483.89)	64%	2,095,221.16
	EXPENSE TOTALS	1,984,743.98	136,762.14	237,500.74	1,747,243.24	12%	(62,922.02)
Fund	700 - Capital Projects-General Net Gain (Loss)	(\$1,571,838.98)	\$127,877.86	\$27,139.26	\$1,778,727.13	(2%)	\$2,158,143.18



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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	Governmental Funds						
Fund Type	Capital Projects Funds						
Fund	707 - Pacific High Renovation						
	REVENUE						
Division	300 - Revenue						
Department	360 - Uses of Prop & Investment						
3610							
3610.000	Interest Income	.00	66.25	233.58	(233.58)	+++	305.53
	3610 - Totals	\$0.00	\$66.25	\$233.58	(\$233.58)	+++	\$305.53
Department	360 - Uses of Prop & Investment Totals	\$0.00	\$66.25	\$233.58	(\$233.58)	+++	\$305.53
Division	300 - Revenue Totals	\$0.00	\$66.25	\$233.58	(\$233.58)	+++	\$305.53
	REVENUE TOTALS	\$0.00	\$66.25	\$233.58	(\$233.58)	+++	\$305.53
Fund	707 - Pacific High Renovation Totals						
	REVENUE TOTALS	.00	66.25	233.58	(233.58)	+++	305.53
	EXPENSE TOTALS	.00	.00	.00	.00	+++	.00
Fund	707 - Pacific High Renovation Net Gain (Loss)	\$0.00	\$66.25	\$233.58	\$233.58	+++	\$305.53



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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	Governmental Funds						
Fund Type	Capital Projects Funds						
Fund	708 - Public Infrastructure Sinking Fd						
	REVENUE						
Division	300 - Revenue						
Department	360 - Uses of Prop & Investment						
3610							
3610.000	Interest Income	.00	8.01	428.48	(428.48)	+++	4,600.17
	3610 - Totals	\$0.00	\$8.01	\$428.48	(\$428.48)	+++	\$4,600.17
	Department 360 - Uses of Prop & Investment Totals	\$0.00	\$8.01	\$428.48	(\$428.48)	+++	\$4,600.17
	Division 300 - Revenue Totals	\$0.00	\$8.01	\$428.48	(\$428.48)	+++	\$4,600.17
	REVENUE TOTALS	\$0.00	\$8.01	\$428.48	(\$428.48)	+++	\$4,600.17
	EXPENSE						
Division	600 - Operations						
Department	680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	520,000.00	.00	520,000.00	.00	100	340,000.00
	7200 - Totals	\$520,000.00	\$0.00	\$520,000.00	\$0.00	100%	\$340,000.00
	Department 680 - Transfer to Other Funds Totals	\$520,000.00	\$0.00	\$520,000.00	\$0.00	100%	\$340,000.00
	Division 600 - Operations Totals	\$520,000.00	\$0.00	\$520,000.00	\$0.00	100%	\$340,000.00
	EXPENSE TOTALS	\$520,000.00	\$0.00	\$520,000.00	\$0.00	100%	\$340,000.00
Fund	708 - Public Infrastructure Sinking Fd Totals						
	REVENUE TOTALS	.00	8.01	428.48	(428.48)	+++	4,600.17
	EXPENSE TOTALS	520,000.00	.00	520,000.00	.00	100%	340,000.00
Fund	708 - Public Infrastructure Sinking Fd Net Gain (Loss)	(\$520,000.00)	\$8.01	(\$519,571.52)	\$428.48	100%	(\$335,399.83)
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	412,905.00	264,714.26	265,302.06	(32,145.95)	64%	2,100,126.86
	EXPENSE TOTALS	2,504,743.98	136,762.14	757,500.74	1,747,243.24	30%	277,077.98
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$2,091,838.98)	\$127,952.12	(\$492,198.68)	\$1,779,389.19	24%	\$1,823,048.88
Fund Category	Governmental Funds Totals						
	REVENUE TOTALS	412,905.00	264,714.26	265,302.06	(32,145.95)	64%	2,100,126.86
	EXPENSE TOTALS	2,504,743.98	136,762.14	757,500.74	1,747,243.24	30%	277,077.98



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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 Governmental Funds Net Gain (Loss)	(\$2,091,838.98)	\$127,952.12	(\$492,198.68)	\$1,779,389.19	24%	\$1,823,048.88
	Grand Totals						
	REVENUE TOTALS	412,905.00	264,714.26	265,302.06	(32,145.95)	64%	2,100,126.86
	EXPENSE TOTALS	2,504,743.98	136,762.14	757,500.74	1,747,243.24	30%	277,077.98
	Grand Total Net Gain (Loss)	(\$2,091,838.98)	\$127,952.12	(\$492,198.68)	\$1,779,389.19	24%	\$1,823,048.88



Balance Sheet

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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Governmental Funds					
Fund Type General Fund					
Fund 100 - General Fund					
ASSETS					
1010					
1010.001	Petty Cash	825.00	825.00	.00	.00
1010.002	Cash Drawers	1,275.00	1,275.00	.00	.00
1010 - Totals		\$2,100.00	\$2,100.00	\$0.00	0.00%
1020					
1020.001	Checking Account- General	4,622,504.66	10,419,179.09	(5,796,674.43)	(55.63)
1020.002	Checking Account-Payroll	(2,247.03)	(7,060.81)	4,813.78	68.18
1020.003	Checking Account-C Card	36,453.51	52,575.15	(16,121.64)	(30.66)
1020.006	Checking Acct - SCH Dedicated Fund - First Bank	2,941,775.43	1,666,163.67	1,275,611.76	76.56
1020.008	Hospital Escrow-CBS-funded	378,955.61	4,500,000.00	(4,121,044.39)	(91.58)
1020.009	Hospital Escrow-SEARHC funded	2,047,366.94	1,346,000.00	701,366.94	52.11
1020.010	Money Market - AML Pool	242,422.61	4,143,799.19	(3,901,376.58)	(94.15)
1020.011	Money Market - FNBA Trust	2,490,665.79	1,089,320.52	1,401,345.27	128.64
1020.014	SCH CC Acct FNBA	140,586.51	1,092,740.41	(952,153.90)	(87.13)
1020.015	SCH P/R FNBA Acct	36,426.30	10,450.85	25,975.45	248.55
1020 - Totals		\$12,934,910.33	\$24,313,168.07	(\$11,378,257.74)	(46.80%)
1025					
1025.000	Investments	54,624,691.28	52,068,893.28	2,555,798.00	4.91
1025 - Totals		\$54,624,691.28	\$52,068,893.28	\$2,555,798.00	4.91%
1027					
1027.000	Change in FMV-Investments	506,810.00	125,952.00	380,858.00	302.38
1027 - Totals		\$506,810.00	\$125,952.00	\$380,858.00	302.38%
1030					
1030.100	Investment-Central Trea.	(55,771,602.96)	(59,865,420.44)	4,093,817.48	6.84
1030 - Totals		(\$55,771,602.96)	(\$59,865,420.44)	\$4,093,817.48	6.84%
1050					
1050.000	Accts Rec.-Misc Billing	33,246.20	(5,799.15)	39,045.35	673.29
1050.010	Accts Rec.-Utility Billing	65,637.27	65,632.05	5.22	.01
1050.025	Accts Rec.-Ambulance	105,804.23	97,405.66	8,398.57	8.62
1050.050	Accts Rec.-Collections	1,121,712.95	1,009,891.63	111,821.32	11.07
1050.070	Accts Rec.- Federal	133,423.43	38,715.55	94,707.88	244.62
1050.080	Accts Rec.-Sales Tax	25.00	25.00	.00	.00
1050.081	Accts Rec.-Bed Tax	(9,012.27)	.00	(9,012.27)	+++
1050.100	Interest Receivable	242,001.97	300,248.70	(58,246.73)	(19.40)
1050.200	Property Tax Receivable	5,298,316.99	366,276.74	4,932,040.25	1,346.53
1050.500	Interfund Receivable	409,747.16	1,532,206.16	(1,122,459.00)	(73.26)



Balance Sheet

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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	General Fund				
Fund	100 - General Fund				
ASSETS					
1050.900	Allowance - Doubtful Acct	(1,121,712.95)	(1,009,891.63)	(111,821.32)	(11.07)
1050 - Totals		\$6,279,189.98	\$2,394,710.71	\$3,884,479.27	162.21%
1060					
1060.010	Advances of Pay	.01	.01	.00	.00
1060.020	Advances to Other Funds	4,175,552.00	100,000.00	4,075,552.00	4,075.55
1060 - Totals		\$4,175,552.01	\$100,000.01	\$4,075,552.00	4,075.55%
1200					
1200.020	Prepaid Insurance	.00	52,263.67	(52,263.67)	(100.00)
1200.030	Prepaid Workers Compensation Insurance	(17,406.17)	(17,427.81)	21.64	.12
1200 - Totals		(\$17,406.17)	\$34,835.86	(\$52,242.03)	(149.97%)
ASSETS TOTALS		\$22,734,244.47	\$19,174,239.49	\$3,560,004.98	18.57%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2010					
2010.005	Clearing Acct Collections	889.85	40.00	849.85	2,124.63
2010.008	Clearing Acct Harbors	(110,162.56)	(197,575.76)	87,413.20	44.24
2010.010	Clearing Acct Misc A/R	.00	(1,025.05)	1,025.05	100.00
2010.011	Clearing Acct Utility Donations	28.00	476.50	(448.50)	(94.12)
2010.025	Clearing Acct Ambulance	2,815.88	2,518.42	297.46	11.81
2010.040	Pcard Liability	(39,371.73)	(37,792.77)	(1,578.96)	(4.18)
2010 - Totals		(\$145,800.56)	(\$233,358.66)	\$87,558.10	37.52%
2023					
2023.000	Retainage Payable	.00	6,543.89	(6,543.89)	(100.00)
2023 - Totals		\$0.00	\$6,543.89	(\$6,543.89)	(100.00%)
2030					
2030.000	Refunds Payable	16,856.19	474.40	16,381.79	3,453.16
2030 - Totals		\$16,856.19	\$474.40	\$16,381.79	3,453.16%
2040					
2040.000	Citation Surcharge - St.	1,673.00	2,300.00	(627.00)	(27.26)
2040 - Totals		\$1,673.00	\$2,300.00	(\$627.00)	(27.26%)
2050					
2050.002	Medicare Tax Payable	.00	15,221.32	(15,221.32)	(100.00)
2050.003	Federal Inc Tax Payable	.00	57,539.26	(57,539.26)	(100.00)
2050.004	PERS Payable	26,682.89	71,720.06	(45,037.17)	(62.80)
2050.005	SBS Insurance Payable	(809.92)	994.60	(1,804.52)	(181.43)



Balance Sheet

Through 09/30/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Governmental Funds					
Fund Type General Fund					
Fund 100 - General Fund					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2050.006	Deferred Comp Payable	775.00	8,638.19	(7,863.19)	(91.03)
2050.007	Workers Comp Payable	(23,009.93)	(16,134.84)	(6,875.09)	(42.61)
2050.008	Other Payroll Withholding	(219.15)	3,429.93	(3,649.08)	(106.39)
2050.009	Union Dues Withheld	.00	4,123.17	(4,123.17)	(100.00)
2050.010	Health Insurance Withheld	18,537.68	4,518.10	14,019.58	310.30
2050.011	Life Insurance Withheld	(66.76)	1,283.49	(1,350.25)	(105.20)
2050.012	SBS Annuities Payable	55,800.38	116,264.80	(60,464.42)	(52.01)
2050.013	Health - Employer Payable	210,598.55	229,453.45	(18,854.90)	(8.22)
2050.014	Life - Employer Payable	11.77	159.77	(148.00)	(92.63)
2050.016	PERS Tier 4	133,385.53	208,186.18	(74,800.65)	(35.93)
2050 - Totals		\$421,686.04	\$705,397.48	(\$283,711.44)	(40.22%)
2070					
2070.001	Business leave Bank PSEA	2,275.24	2,275.24	.00	.00
2070.002	Business leave Bank ASEA	6,282.77	6,282.77	.00	.00
2070 - Totals		\$8,558.01	\$8,558.01	\$0.00	0.00%
2100					
2100.001	Deposits - Sales Tax	37,329.69	34,169.69	3,160.00	9.25
2100.002	Deposits - Security Bonds	5,500.00	5,500.00	.00	.00
2100 - Totals		\$42,829.69	\$39,669.69	\$3,160.00	7.97%
2300					
2300.000	Advances Payable	80,245.00	120,355.00	(40,110.00)	(33.33)
2300 - Totals		\$80,245.00	\$120,355.00	(\$40,110.00)	(33.33%)
2700					
2700.000	Deferred Revenue	760.00	760.00	.00	.00
2700 - Totals		\$760.00	\$760.00	\$0.00	0.00%
LIABILITIES TOTALS		\$426,807.37	\$650,699.81	(\$223,892.44)	(34.41%)
FUND EQUITY					
2900					
2900.010	Reserve for Encumbrances	(1,448,764.14)	(1,448,764.14)	.00	.00
2900.020	Reserve-Advances Other Fd	100,000.00	100,000.00	.00	.00
2900.070	Reserved Title III Funds	512,663.41	512,663.41	.00	.00
2900 - Totals		(\$836,100.73)	(\$836,100.73)	\$0.00	0.00%
2910					
2910.100	Designated-E911	396,699.56	612,783.00	(216,083.44)	(35.26)
2910 - Totals		\$396,699.56	\$612,783.00	(\$216,083.44)	(35.26%)



Balance Sheet

Through 09/30/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	General Fund				
Fund	100 - General Fund				
	FUND EQUITY				
2920					
2920.000	Undesignated/Re. Earnings	16,488,706.31	14,532,443.63	1,956,262.68	13.46
	2920 - Totals	\$16,488,706.31	\$14,532,443.63	\$1,956,262.68	13.46%
2965					
2965.000	P/Y Encumbrance Control	1,448,764.14	1,448,764.14	.00	.00
	2965 - Totals	\$1,448,764.14	\$1,448,764.14	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$17,498,069.28	\$15,757,890.04	\$1,740,179.24	11.04%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(11,113,431.77)			
	Fund Expenses	6,304,063.95			
	FUND EQUITY TOTALS	\$22,307,437.10	\$15,757,890.04	\$6,549,547.06	41.56%
	LIABILITIES AND FUND EQUITY TOTALS	\$22,734,244.47	\$16,408,589.85	\$6,325,654.62	38.55%
	Fund 100 - General Fund Totals	\$0.00	\$2,765,649.64	(\$2,765,649.64)	(100.00%)
	Fund Type General Fund Totals	\$0.00	\$2,765,649.64	(\$2,765,649.64)	(100.00%)
	Fund Category Governmental Funds Totals	\$0.00	\$2,765,649.64	(\$2,765,649.64)	(100.00%)
	Grand Totals	\$0.00	\$2,765,649.64	(\$2,765,649.64)	(100.00%)



Balance Sheet

Through 09/30/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Capital Projects Funds				
Fund	700 - Capital Projects-General				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	6,315,614.27	7,343,190.87	(1,027,576.60)	(13.99)
	1030 - Totals	\$6,315,614.27	\$7,343,190.87	(\$1,027,576.60)	(13.99%)
1050					
1050.060	Accts Rec.- State	78,956.28	4,747.16	74,209.12	1,563.23
1050.070	Accts Rec.- Federal	185,683.72	.00	185,683.72	+++
	1050 - Totals	\$264,640.00	\$4,747.16	\$259,892.84	5,474.70%
	ASSETS TOTALS	\$6,580,254.27	\$7,347,938.03	(\$767,683.76)	(10.45%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2023					
2023.000	Retainage Payable	1,250.00	124,905.65	(123,655.65)	(99.00)
	2023 - Totals	\$1,250.00	\$124,905.65	(\$123,655.65)	(99.00%)
	LIABILITIES TOTALS	\$1,250.00	\$124,905.65	(\$123,655.65)	(99.00%)
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	1,313,539.46	1,313,539.46	.00	.00
2800.002	Contributed Cap.-State	1,677,910.17	1,677,910.17	.00	.00
	2800 - Totals	\$2,991,449.63	\$2,991,449.63	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	1,876,623.36	1,876,623.36	.00	.00
	2900 - Totals	\$1,876,623.36	\$1,876,623.36	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	3,560,415.92	2,073,440.11	1,486,975.81	71.72
	2920 - Totals	\$3,560,415.92	\$2,073,440.11	\$1,486,975.81	71.72%
2965					
2965.000	P/Y Encumbrance Control	(1,876,623.90)	(1,876,623.90)	.00	.00
	2965 - Totals	(\$1,876,623.90)	(\$1,876,623.90)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$6,551,865.01	\$5,064,889.20	\$1,486,975.81	29.36%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(264,640.00)			
	Fund Expenses	237,500.74			
	FUND EQUITY TOTALS	\$6,579,004.27	\$5,064,889.20	\$1,514,115.07	29.89%
	LIABILITIES AND FUND EQUITY TOTALS	\$6,580,254.27	\$5,189,794.85	\$1,390,459.42	26.79%
Fund	700 - Capital Projects-General Totals	\$0.00	\$2,158,143.18	(\$2,158,143.18)	(100.00%)



Balance Sheet

Through 09/30/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Capital Projects Funds				
Fund	705 - Benchlands				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	333,054.43	333,054.43	.00	.00
	1030 - Totals	\$333,054.43	\$333,054.43	\$0.00	0.00%
	ASSETS TOTALS	\$333,054.43	\$333,054.43	\$0.00	0.00%
	FUND EQUITY				
2900					
2900.010	Reserve for Encumbrances	429,799.39	429,799.39	.00	.00
	2900 - Totals	\$429,799.39	\$429,799.39	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	333,054.82	333,054.82	.00	.00
	2920 - Totals	\$333,054.82	\$333,054.82	\$0.00	0.00%
2965					
2965.000	P/Y Encumbrance Control	(429,799.78)	(429,799.78)	.00	.00
	2965 - Totals	(\$429,799.78)	(\$429,799.78)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$333,054.43	\$333,054.43	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$333,054.43	\$333,054.43	\$0.00	0.00%
	LIABILITIES AND FUND EQUITY TOTALS	\$333,054.43	\$333,054.43	\$0.00	0.00%
	Fund 705 - Benchlands Totals	\$0.00	\$0.00	\$0.00	+++



Balance Sheet

Through 09/30/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Capital Projects Funds				
Fund	707 - Pacific High Renovation				
	ASSETS				
1027					
1027.000	Change in FMV-Investments	1,782.00	395.00	1,387.00	351.14
	1027 - Totals	\$1,782.00	\$395.00	\$1,387.00	351.14%
1030					
1030.100	Investment-Central Trea.	58,044.45	57,029.22	1,015.23	1.78
	1030 - Totals	\$58,044.45	\$57,029.22	\$1,015.23	1.78%
1590					
1590.000	Construction in Progress	(.02)	(.02)	.00	.00
	1590 - Totals	(\$0.02)	(\$0.02)	\$0.00	0.00%
	ASSETS TOTALS	\$59,826.43	\$57,424.20	\$2,402.23	4.18%
	FUND EQUITY				
2900					
2900.010	Reserve for Encumbrances	178,160.95	178,160.95	.00	.00
	2900 - Totals	\$178,160.95	\$178,160.95	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	59,592.85	57,118.67	2,474.18	4.33
	2920 - Totals	\$59,592.85	\$57,118.67	\$2,474.18	4.33%
2965					
2965.000	P/Y Encumbrance Control	(178,160.95)	(178,160.95)	.00	.00
	2965 - Totals	(\$178,160.95)	(\$178,160.95)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$59,592.85	\$57,118.67	\$2,474.18	4.33%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(233.58)			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$59,826.43	\$57,118.67	\$2,707.76	4.74%
	LIABILITIES AND FUND EQUITY TOTALS	\$59,826.43	\$57,118.67	\$2,707.76	4.74%
Fund	707 - Pacific High Renovation Totals	\$0.00	\$305.53	(\$305.53)	(100.00%)



Balance Sheet

Through 09/30/20


















Detail Listing







Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Governmental Funds				
Fund Type	Capital Projects Funds				
Fund	708 - Public Infrastructure Sinking Fd				
	ASSETS				
1027					
1027.000	Change in FMV-Investments	16,305.00	5,913.00	10,392.00	175.75
	1027 - Totals	\$16,305.00	\$5,913.00	\$10,392.00	175.75%
1030					
1030.100	Investment-Central Trea.	7,017.08	518,630.37	(511,613.29)	(98.65)
	1030 - Totals	\$7,017.08	\$518,630.37	(\$511,613.29)	(98.65%)
	ASSETS TOTALS	\$23,322.08	\$524,543.37	(\$501,221.29)	(95.55%)
	FUND EQUITY				
2920					
2920.000	Undesignated/Re. Earnings	542,893.60	859,943.20	(317,049.60)	(36.87)
	2920 - Totals	\$542,893.60	\$859,943.20	(\$317,049.60)	(36.87%)
	FUND EQUITY TOTALS Prior to Current Year Changes	\$542,893.60	\$859,943.20	(\$317,049.60)	(36.87%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(428.48)			
	Fund Expenses	520,000.00			
	FUND EQUITY TOTALS	\$23,322.08	\$859,943.20	(\$836,621.12)	(97.29%)
	LIABILITIES AND FUND EQUITY TOTALS	\$23,322.08	\$859,943.20	(\$836,621.12)	(97.29%)
Fund	708 - Public Infrastructure Sinking Fd Totals	\$0.00	(\$335,399.83)	\$335,399.83	100.00%
Fund Type	Capital Projects Funds Totals	\$0.00	\$1,823,048.88	(\$1,823,048.88)	(100.00%)
Fund Category	Governmental Funds Totals	\$0.00	\$1,823,048.88	(\$1,823,048.88)	(100.00%)
	Grand Totals	\$0.00	\$1,823,048.88	(\$1,823,048.88)	(100.00%)

Electric Fund
Financial Analysis
As Of, And For the Fiscal Year Ending September 30, 2020

KPI Dashboard

Indicator	Amount	Compared To Last Yr	Compared To Plan	Big Picture
Revenue	4,724,487	 Not Meaningfully Different	 Met Plan	 The Electric Fund continues to struggle in generating the cash flow necessary to increase working capital in order to finance capital repairs and improvements
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	604,544	 Increased	Under Budget 	n/a
Earnings Before Interest & Depreciation ("EBIDA" = Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	2,903,640	 Increased	 Exceeded Plan	While planned levels are being exceeded, Plan does not provide for any meaningful increase in cash flow, primarily due to static demand and no fee increases
Net Income (Loss) (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	137,254	 Net Loss Turned Into Profit	 Profit Versus Planned Loss	The net loss is almost unchanged and again shows weakness in cash flow generation
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	(463,710)	 Deficit Increased	 Smaller Deficit than Planned	Not setting aside sufficient capital for future asset replacement
Total Working Capital (What total resources are available in the fund)	9,771,171	 Decreased	 Greater Than Plan	Decline in total working capital due to capital expenditures outpacing cash flow generation
Working Capital Appropriated For Projects (and Unspent Bond Proceeds) (Of the fund's total resources, how much has been already appropriated for CAPEX)	6,148,668	 Decreased	 Met Plan	Working capital appropriated for projects but unspent is declining due to significant capital spending
Undesignated Working Capital (How much of the fund's resources are available?)	3,323,672	 Increased	 Exceeded Plan	Very little available for either capital investment or emergency

Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	285.20	 Less Than Last Year	 Exceeded Plan	Watch trend 
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	97.01	 Greater Than Last Year	 Exceeded Plan	Not unexpected, but watch trend 

The financial results and financial position of the Electric Fund as of June 30, 2010 have substantially improved due to the refinancing of a portion of bonded debt in early July, 2020. Bonded interest expense declined by \$772.6K compared to the comparable period in FY2020. This reduction in interest expense helped turn a modest profit of \$137.2K compared to a comparable loss of (\$490.3K) in FY2020.

Compared to Plan, the Electric Fund had a significant positive variance, again primarily due to significantly lower interest expense than planned. The planned loss for the period was (\$1,045.3K); net income of \$137.2 created a positive variance of \$1,182.6K. Revenue exceeded plan by \$151.2K, or 3.3%. Operating costs were lower than plan by \$577.0, or 13.2%.

Working capital grew by \$2,013K in the quarter, from \$7,757.9K to \$9,771.2K. Most of this working capital was appropriated and expended for capital improvements, however, thus undesignated working capital only grew by \$738.3K. Capital outlays for the fiscal quarter were \$659.4K. New capital appropriations in the 1st fiscal quarter were \$2,030K; as a result, working capital appropriated for capital projects grew by \$1,370.6K to \$6,148.7K.

As reported last quarter, the major, and ongoing, concern that management has is the looming infrastructure needs of the electric utility and our ability to fund them. For example, the utility has expending significant working capital to upgrade and modernize the Marine Street Substation in the ongoing Marine Street N-1 Design project; \$4,901.3K was expended on this project over the last several years. The Green Lake Hydroelectric Facility overhaul is now commencing in earnest, with a new capital appropriation of \$1,300,000 in FY2021 and additional anticipated appropriations of \$14.7 million through FY2029. As the utility has 3,324K in undesignated working capital, the fund will be challenged to fund capital expenditures without taking on additional debt and annual small rate increases will be necessary. The take-away remains that the condition of the electric system, especially the transmission and distribution grid, is aging and requires substantial ongoing capital investments to maintain it.

The Electric Fund remains in a very weak financial condition due to a combination of an insufficient amount of working capital, and, a large backlog of deferred maintenance due to aging infrastructure. The financial condition may slowly improve over time, but the weak condition places the utility at heightened risk of not having enough working capital to respond to unplanned infrastructure failures.

		Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	FY2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (\$/L = 25.0%)	Variance To FY2021 Plan
Income Statement										
Revenue:										
Electricity Sales		4,497,770	-	-	-	4,497,770	4,504,645	(6,875)	4,450,497	47,273
Jobbing		142,243	-	-	-	142,243	32,269	109,974	47,500	94,743
Other Operating Revenue		84,474	-	-	-	84,474	40,536	43,938	75,240	9,234
Total Revenue:		4,724,487	-	-	-	4,724,487	4,577,450	147,037	4,573,237	151,250
Cost of Sales:										
Green Lake		189,873	-	-	-	189,873	139,848	(50,025)	249,559	59,686
Blue Lake		414,718	-	-	-	414,718	463,979	49,261	553,166	138,448
Diesels		95,482	-	-	-	95,482	115,479	19,997	220,506	125,024
Switchyard		28,319	-	-	-	28,319	12,677	(15,642)	5,000	(23,319)
Line Maintenance		4,533	-	-	-	4,533	-	(4,533)	45,875	41,342
Substation Maintenance		1,485	-	-	-	1,485	1,667	182	4,500	3,015
Distribution		420,539	-	-	-	420,539	495,815	75,276	467,005	46,466
Metering		95,561	-	-	-	95,561	85,665	(9,896)	117,707	22,146
Jobbing		31,999	-	-	-	31,999	6,724	(25,275)	25,000	(6,999)
Stores		45,271	-	-	-	45,271	40,813	(4,458)	47,580	2,309
Depreciation		1,989,831	-	-	-	1,989,831	1,962,299	(27,532)	1,962,298	(27,533)
Total Cost of Sales:		3,317,611	-	-	-	3,317,611	3,324,966	7,355	3,698,196	380,585
Gross Margin:		1,406,876	-	-	-	1,406,876	1,252,484	154,392	875,042	531,835
<i>Gross Margin: Operating Revenue</i>		29.78%	0.00%	0.00%	0.00%	29.78%	27.36%	2.42%	19.13%	10.64%
Selling and Administrative Expenses		493,067	-	-	-	493,067	548,857	55,790	689,493	196,426
Earnings Before Interest (EBI):		913,809	-	-	-	913,809	703,627	210,182	185,548	728,261
<i>EBI: Operating Revenue</i>		19.34%	0.00%	0.00%	0.00%	19.34%	15.37%	3.97%	4.06%	15.28%
Non-operating Revenue and Expense:										
Operating Subsidy		16,335	-	-	-	16,335	-	16,335	19,890	(3,555)
Bond Interest Subsidy		-	-	-	-	-	143,916	(143,916)	143,505	(143,505)
Misc./Non-Operating Revenue/(Expense)		(192,571)	-	-	-	(192,571)	-	(192,571)	-	(192,571)
Enterprise Fund Interest		104,176	-	-	-	104,176	119,163	(14,987)	56,250	47,926
Bond Fund Interest		-	-	-	-	-	5,496	(5,496)	-	-
Grant Revenue		-	-	-	-	-	-	-	-	-
Transfers in		-	-	-	-	-	18,472	(18,472)	-	-
Bonded Interest Expense:		(636,421)	-	-	-	(636,421)	(1,409,039)	772,618	(1,383,371)	746,950
Subordinated Interest expense		(68,074)	-	-	-	(68,074)	(71,936)	3,862	(67,139)	(936)
Total Non-operating Revenue & Expense:		(776,555)	-	-	-	(776,555)	(1,193,928)	417,373	(1,230,864)	454,309
Net Income:		137,254	-	-	-	137,254	(490,301)	627,555	(1,045,316)	1,182,570
<i>Net Income: Operating Revenue</i>		2.91%	0.00%	0.00%	0.00%	2.91%	-10.71%	13.62%	-22.86%	
EBIDA (Earnings before interest, depreciation, amortization)		2,903,640	-	-	-	2,903,640	2,665,926	237,714	2,147,846	

City and Borough of Sitka
Electric Fund
Financial Statements
For The Twelve-Month Period From July 1, 2020 to June 30, 2021
(Unaudited)

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	FY2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L = 25.0%)	Variance To FY2021 Plan
Simple Cash Flow (Net Income Plus Depreciation)	2,127,085	-	-	-	2,127,085	1,471,998	655,087	916,982	1,210,103
Bonded Debt Principal	480,000	-	-	-	480,000	565,000	85,000	480,000	-
Subordinated Debt Principal	120,964	-	-	-	120,964	116,903	(4,061)	120,965	1
Debt Principal Coverage Surplus/Deficit	<u>1,526,121</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,526,121</u>	<u>790,095</u>	<u>736,026</u>	<u>316,018</u>	<u>1,210,104</u>
Debt Principal Coverage Percentage	354%	0%	0%	0%	354%	216%	138%	153%	201%
<u>Simple Asset Replacement Coverage</u>									
Debt Principal Coverage Surplus/Deficit (From Above)	1,526,121	-	-	-	1,526,121	790,095	736,026	316,018	1,210,104
Depreciation	1,989,831	-	-	-	1,989,831	1,962,299	(27,532)	1,962,298	(27,533)
Cash Accumulated For/(Taken From) Asset Replacement	<u>(463,710)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(463,710)</u>	<u>(1,172,204)</u>	<u>(708,494)</u>	<u>(1,646,280)</u>	<u>1,182,570</u>
<u>Working Capital/Balance Sheet</u>									
Cash Flow:									
Net Income + Depreciation Less Principal	1,526,121	-	-	-	1,526,121	790,095	736,026	316,018	1,210,104
CapEx, Accruals, and other Balance Sheet Changes	487,122	-	-	-	487,122	(858,797)	1,345,919	487,122	-
Increase in (Decrease in) Working Capital	<u>2,013,243</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,013,243</u>	<u>(68,702)</u>	<u>2,081,945</u>	<u>803,140</u>	<u>1,210,104</u>
Plus Beginning Total Working Capital	<u>7,757,928</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,757,928</u>	<u>9,405,758</u>	<u>(1,647,830)</u>	<u>7,757,928</u>	<u>-</u>
Ending Total Working Capital:	<u>9,771,171</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,771,171</u>	<u>9,337,056</u>	<u>434,115</u>	<u>8,561,068</u>	<u>1,210,104</u>
Working Capital Detail:									
Repair Reserve (0.1% of PPE):	<u>298,832</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>298,832</u>				
Working Capital Designated for CapEx									
Capital Projects Fund	6,148,668	-	-	-	6,148,668				
Unspent Bond Proceeds	-	-	-	-	-				
Total Working Capital Designated for CapEx	<u>6,148,668</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,148,668</u>				
Undesignated Working Capital	<u>3,323,672</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,323,672</u>				
Total Working Capital:	<u>9,771,171</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,771,171</u>				
Days on Hand Annual Cash Outlays:									
Total Working Capital (WC)	<u>285.20</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>285.20</u>				
Total WC Less Repair Reserve:	<u>276.48</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>276.48</u>				
Undesignated WC:	<u>97.01</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97.01</u>				
Working Capital Calculation:									
Current Assets	15,224,169	-	-	-	15,224,169				
Current Liabilities	(1,311,321)	-	-	-	(1,311,321)				
Next Debt Principal Payment Accrual	(1,763,672)	-	-	-	(1,763,672)				
One Year's Debt Principal	<u>(2,378,005)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,378,005)</u>				
Total Working Capital	<u>9,771,171</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,771,171</u>				

Fund 710 Capital Projects		Investment In			A							
Detail By Project Number	2021	Central	A/R	A/R	Construction	FY2021	Repairs &	Contracted	Interdepartment	Training &	Advertising	Other
		Treasury	Misc.	State	In Progress 7/1/20120	Supplies Expenses	Maintenance Expenses	Services Expenses	Services Expenses	Travel Expenses		Expenses
63010 - Green Lake FERC Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80003 - Feeder Improvements	\$ 500,000.00	\$ 476,694.51	\$ -	\$ -	\$ -	\$ 4,025.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80381 - Island Transmission Line Route Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90261 - Island Improvements	\$ 60,000.00	\$ 188,016.20	\$ -	\$ -	\$ -	\$ 5,565.79	\$ -	\$ 10,048.42	\$ -	\$ -	\$ -	\$ -
90410 - SCADA	\$ -	\$ 151,865.80	\$ -	\$ -	\$ -	\$ 6,569.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90562 - Green Lake Powerplant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90610 - Blue Lake FERC Compliance	\$ -	\$ 50,000.34	\$ -	\$ -	\$ 1,758.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90672 - Medvejie Transformer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90717 -Jarvis Street Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90718 -Marine Street Substation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90777 - Meter Replacement	\$ 95,000.00	\$ 157,010.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90804 - Old Powerhouse Conversion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90821 - Capital For Fuel Conversions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90823 - Marine Street N-1 Design	\$ -	\$ 1,184,251.68	\$ -	\$ -	\$ 2,704,243.75	\$ 343,340.74	\$ -	\$ 231,783.62	\$ 12.78	\$ 501.60	\$ -	\$ 110.00
90829 - Harbor Meters	\$ 75,000.00	\$ 148,572.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90839 - Green Lake PP 35-Year Overhaul	\$ 1,300,000.00	\$ 3,661,424.65	\$ -	\$ -	\$ 285,780.98	\$ 57,302.85	\$ -	\$ 95.40	\$ -	\$ -	\$ -	\$ -
90840 - Green Lake PP 35-Year Overhaul Inspection	\$ -	\$ 141,415.81	\$ -	\$ -	\$ 232,840.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90841 - Jarvis Fuel System Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90857 - Raw Water Infrastructure Enhancement	\$ -	\$ 570.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90860 - Cellular Service Enhancement Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90868 - 69 kV Thimbleberry Transmission Line Bypass	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90884 - Blue Lake Completion	\$ -	\$ 37,514.79	\$ -	\$ -	\$ (745.25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90869 - Blue Lake Autostart Backup Diesel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90868 - Thimbleberry Bypass	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 2,030,000.00	\$ 6,202,337.30	\$ -	\$ -	\$ 3,223,878.61	\$ 416,803.65	\$ -	\$ 241,927.44	\$ 12.78	\$ 501.60	\$ -	\$ 110.00

Fund 710 Capital Projects	B	D		E	F	Total Assets			Total Liabilities	Working Capital
	FY2021	Expenses	CIP/Expense	Construction						
	Total	Reclassified	Reclass to	In Progress						
	Expenses	To CIP	Parent Fund	6/30/2021						
Detail By Project Number							Accounts Payable	Retainage Payable		
63010 - Green Lake FERC Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
80003 - Feeder Improvements	\$ 4,025.00	\$ -	\$ -	\$ -	\$ -	\$ 476,694.51	\$ -	\$ -	\$ -	\$ 476,694.51
80381 - Island Transmission Line Route Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90261 - Island Improvements	\$ 15,614.21	\$ -	\$ -	\$ -	\$ -	\$ 188,016.20	\$ -	\$ -	\$ -	\$ 188,016.20
90410 - SCADA	\$ 6,569.27	\$ -	\$ -	\$ -	\$ -	\$ 151,865.80	\$ -	\$ -	\$ -	\$ 151,865.80
90562 - Green Lake Powerplant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90610 - Blue Lake FERC Compliance	\$ -	\$ -	\$ -	\$ -	\$ 1,758.75	\$ 51,759.09	\$ -	\$ -	\$ -	\$ 50,000.34
90672 - Medvejie Transformer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90717 -Jarvis Street Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90718 -Marine Street Substation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90777 - Meter Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,010.93	\$ -	\$ -	\$ -	\$ 157,010.93
90804 - Old Powerhouse Conversion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90821 - Capital For Fuel Conversions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90823 - Marine Street N-1 Design	\$ 575,748.74	\$ -	\$ -	\$ -	\$ 2,704,243.75	\$ 3,888,495.43	\$ -	\$ 53,649.23	\$ 53,649.23	\$ 1,130,602.45
90829 - Harbor Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,572.50	\$ -	\$ -	\$ -	\$ 148,572.50
90839 - Green Lake PP 35-Year Overhaul	\$ 57,398.25	\$ -	\$ -	\$ -	\$ 285,780.98	\$ 3,947,205.63	\$ -	\$ -	\$ -	\$ 3,661,424.65
90840 - Green Lake PP 35-Year Overhaul Inspection	\$ -	\$ -	\$ -	\$ -	\$ 232,840.38	\$ 374,256.19	\$ -	\$ -	\$ -	\$ 141,415.81
90841 - Jarvis Fuel System Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90857 - Raw Water Infrastructure Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 570.09	\$ -	\$ -	\$ -	\$ 570.09
90860 - Cellular Service Enhancement Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90868 - 69 kV Thimbleberry Transmission Line Bypass	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90884 - Blue Lake Completion	\$ -	\$ -	\$ -	\$ -	\$ (745.25)	\$ 36,769.54	\$ -	\$ -	\$ -	\$ 37,514.79
90869 - Blue Lake Autostart Backup Diesel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90868 - Thimbleberry Bypass	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 659,355.47	\$ -	\$ -	\$ -	\$ 3,223,878.61	\$ 9,426,215.91	\$ -	\$ 53,649.23	\$ 53,649.23	\$ 6,148,688.07



Income Statement

Through 09/30/20

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 200 - Electric Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	166,959.00	41,740.00	41,740.00	125,219.00	25	.00
	3101 - Totals	\$166,959.00	\$41,740.00	\$41,740.00	\$125,219.00	25%	\$0.00
	Department 310 - State Revenue Totals	\$166,959.00	\$41,740.00	\$41,740.00	\$125,219.00	25%	\$0.00
Department 315 - Federal Revenue							
3151							
3151.005	Federal Interest Subsidy	578,300.00	.00	.00	578,300.00	0	144,879.10
	3151 - Totals	\$578,300.00	\$0.00	\$0.00	\$578,300.00	0%	\$144,879.10
	Department 315 - Federal Revenue Totals	\$578,300.00	\$0.00	\$0.00	\$578,300.00	0%	\$144,879.10
Department 340 - Operating Revenue							
3401							
3401.000	Electricity-Residential	7,077,692.00	586,502.13	1,746,302.20	5,331,389.80	25	1,534,209.09
	3401 - Totals	\$7,077,692.00	\$586,502.13	\$1,746,302.20	\$5,331,389.80	25%	\$1,534,209.09
3402							
3402.000	Electricity-Commercial	6,301,000.00	674,219.76	1,825,087.86	4,475,912.14	29	2,036,026.75
	3402 - Totals	\$6,301,000.00	\$674,219.76	\$1,825,087.86	\$4,475,912.14	29%	\$2,036,026.75
3403							
3403.000	Electricity-Harbor	540,106.00	36,207.33	102,623.86	437,482.14	19	103,473.74
	3403 - Totals	\$540,106.00	\$36,207.33	\$102,623.86	\$437,482.14	19%	\$103,473.74
3404							
3404.000	Electricity-Public Auth	3,426,697.00	263,967.86	746,153.99	2,680,543.01	22	756,620.66
	3404 - Totals	\$3,426,697.00	\$263,967.86	\$746,153.99	\$2,680,543.01	22%	\$756,620.66
3406							
3406.000	Interruptable Demand	277,078.00	14,355.15	37,145.22	239,932.78	13	36,393.42
	3406 - Totals	\$277,078.00	\$14,355.15	\$37,145.22	\$239,932.78	13%	\$36,393.42
3407							
3407.000	Yard/Street Lights	138,470.00	11,815.86	35,447.58	103,022.42	26	34,582.11
	3407 - Totals	\$138,470.00	\$11,815.86	\$35,447.58	\$103,022.42	26%	\$34,582.11
3408							
3408.000	Electric-Other	40,946.00	1,669.68	5,009.04	35,936.96	12	3,339.36
	3408 - Totals	\$40,946.00	\$1,669.68	\$5,009.04	\$35,936.96	12%	\$3,339.36



Income Statement

Through 09/30/20

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 200 - Electric Fund							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3491							
3491.000	Jobbing-Labor	100,000.00	4,620.12	8,528.20	91,471.80	9	11,175.24
	3491 - Totals	\$100,000.00	\$4,620.12	\$8,528.20	\$91,471.80	9%	\$11,175.24
3492							
3492.000	Jobbing-Materials/Parts	80,000.00	17,259.48	131,317.36	(51,317.36)	164	19,073.89
	3492 - Totals	\$80,000.00	\$17,259.48	\$131,317.36	(\$51,317.36)	164%	\$19,073.89
3493							
3493.000	Jobbing-Equipment	10,000.00	462.00	2,398.00	7,602.00	24	2,020.00
	3493 - Totals	\$10,000.00	\$462.00	\$2,398.00	\$7,602.00	24%	\$2,020.00
	Department 340 - Operating Revenue Totals	\$17,991,989.00	\$1,611,079.37	\$4,640,013.31	\$13,351,975.69	26%	\$4,536,914.26
Department 350 - Non-Operating Revenue							
3501							
3501.002	Pole Contacts	82,000.00	.00	27,860.69	54,139.31	34	27,247.87
3501.003	Other Revenue	50,000.00	4,947.00	14,015.00	35,985.00	28	13,208.50
	3501 - Totals	\$132,000.00	\$4,947.00	\$41,875.69	\$90,124.31	32%	\$40,456.37
	Department 350 - Non-Operating Revenue Totals	\$132,000.00	\$4,947.00	\$41,875.69	\$90,124.31	32%	\$40,456.37
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	225,000.00	23,758.21	104,176.22	120,823.78	46	119,163.18
	3610 - Totals	\$225,000.00	\$23,758.21	\$104,176.22	\$120,823.78	46%	\$119,163.18
	Department 360 - Uses of Prop & Investment Totals	\$225,000.00	\$23,758.21	\$104,176.22	\$120,823.78	46%	\$119,163.18
Department 380 - Miscellaneous							
3820							
3820.000	Bad Debt Collected	2,000.00	40.00	858.11	1,141.89	43	.00
	3820 - Totals	\$2,000.00	\$40.00	\$858.11	\$1,141.89	43%	\$0.00
	Department 380 - Miscellaneous Totals	\$2,000.00	\$40.00	\$858.11	\$1,141.89	43%	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.000	Interfund Transfers In	184,909.00	.00	.00	184,909.00	0	.00
3950.193	Transfer In Utility Subsidization	79,560.00	5,426.67	16,335.24	63,224.76	21	18,471.73
	3950 - Totals	\$264,469.00	\$5,426.67	\$16,335.24	\$248,133.76	6%	\$18,471.73
	Department 390 - Cash Basis Receipts Totals	\$264,469.00	\$5,426.67	\$16,335.24	\$248,133.76	6%	\$18,471.73



Income Statement

Through 09/30/20

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 200 - Electric Fund							
REVENUE							
Division	300 - Revenue Totals	\$19,360,717.00	\$1,686,991.25	\$4,844,998.57	\$14,515,718.43	25%	\$4,859,884.64
	REVENUE TOTALS	\$19,360,717.00	\$1,686,991.25	\$4,844,998.57	\$14,515,718.43	25%	\$4,859,884.64
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	212,454.00	15,353.52	44,117.72	168,336.28	21	42,872.64
5110.002	Holidays	.00	808.08	1,010.72	(1,010.72)	+++	2,539.12
5110.003	Sick Leave	.00	.00	802.96	(802.96)	+++	1,532.47
5110.004	Overtime	200,000.00	.00	.00	200,000.00	0	.00
5110.010	Temp Wages	175,000.00	3,975.00	10,575.00	164,425.00	6	5,475.00
	5110 - Totals	\$587,454.00	\$20,136.60	\$56,506.40	\$530,947.60	10%	\$52,419.23
5120							
5120.001	Annual Leave	7,757.00	.00	937.24	6,819.76	12	42,305.76
5120.002	SBS	28,157.50	1,234.37	3,521.31	24,636.19	13	3,791.24
5120.003	Medicare	8,630.46	291.98	832.93	7,797.53	10	1,377.28
5120.004	PERS	257,699.40	417.56	7,173.13	250,526.27	3	10,571.24
5120.005	Health Insurance	51,322.80	3,965.84	13,297.24	38,025.56	26	4,606.82
5120.006	Life Insurance	14.16	1.85	5.55	8.61	39	4.88
5120.007	Workmen's Compensation	22,127.20	68.46	195.28	21,931.92	1	503.01
5120.011	PERS on Behalf	.00	6,276.00	6,276.00	(6,276.00)	+++	.00
	5120 - Totals	\$375,708.52	\$12,256.06	\$32,238.68	\$343,469.84	9%	\$63,160.23
5201							
5201.000	Training and Travel	33,500.00	.00	.00	33,500.00	0	21,587.00
	5201 - Totals	\$33,500.00	\$0.00	\$0.00	\$33,500.00	0%	\$21,587.00
5202							
5202.000	Uniforms	2,200.00	.00	.00	2,200.00	0	.00
	5202 - Totals	\$2,200.00	\$0.00	\$0.00	\$2,200.00	0%	\$0.00
5203							
5203.001	Electric	18,000.00	2,732.28	5,457.19	12,542.81	30	5,756.54
5203.005	Heating Fuel	12,000.00	325.41	1,189.46	10,810.54	10	1,260.05
	5203 - Totals	\$30,000.00	\$3,057.69	\$6,646.65	\$23,353.35	22%	\$7,016.59
5204							
5204.000	Telephone	19,000.00	1,560.45	4,662.30	14,337.70	25	4,100.69
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	65.00
	5204 - Totals	\$19,300.00	\$1,560.45	\$4,662.30	\$14,637.70	24%	\$4,165.69



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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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5205							
5205.000	Insurance	176,874.00	14,420.78	43,262.34	133,611.66	24	44,218.29
5205 - Totals		\$176,874.00	\$14,420.78	\$43,262.34	\$133,611.66	24%	\$44,218.29
5206							
5206.000	Supplies	8,000.00	655.02	1,018.11	6,981.89	13	2,110.06
5206 - Totals		\$8,000.00	\$655.02	\$1,018.11	\$6,981.89	13%	\$2,110.06
5207							
5207.000	Repairs & Maintenance	2,000.00	.00	.00	2,000.00	0	484.37
5207 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$484.37
5208							
5208.000	Bldg Repair & Maint	13,588.00	3,397.00	3,397.00	10,191.00	25	5,066.70
5208 - Totals		\$13,588.00	\$3,397.00	\$3,397.00	\$10,191.00	25%	\$5,066.70
5211							
5211.000	Data Processing Fees	156,791.00	13,065.92	39,197.76	117,593.24	25	36,208.74
5211 - Totals		\$156,791.00	\$13,065.92	\$39,197.76	\$117,593.24	25%	\$36,208.74
5212							
5212.000	Contracted/Purchased Serv	152,750.00	13,292.46	18,349.16	134,400.84	12	31,344.52
5212 - Totals		\$152,750.00	\$13,292.46	\$18,349.16	\$134,400.84	12%	\$31,344.52
5214							
5214.000	Interdepartment Services	888,247.00	74,020.58	222,061.74	666,185.26	25	217,911.89
5214 - Totals		\$888,247.00	\$74,020.58	\$222,061.74	\$666,185.26	25%	\$217,911.89
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	195.00
5221 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$195.00
5222							
5222.000	Postage	3,000.00	120.70	184.63	2,815.37	6	692.80
5222 - Totals		\$3,000.00	\$120.70	\$184.63	\$2,815.37	6%	\$692.80
5223							
5223.000	Tools & Small Equipment	5,000.00	385.77	2,880.85	2,119.15	58	802.72
5223 - Totals		\$5,000.00	\$385.77	\$2,880.85	\$2,119.15	58%	\$802.72
5224							
5224.000	Dues & Publications	19,000.00	.00	.00	19,000.00	0	8,100.79
5224 - Totals		\$19,000.00	\$0.00	\$0.00	\$19,000.00	0%	\$8,100.79



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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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5226							
5226.000	Advertising	3,000.00	348.90	2,573.90	426.10	86	.00
	5226 - Totals	\$3,000.00	\$348.90	\$2,573.90	\$426.10	86%	\$0.00
5230							
5230.000	Bad Debts	40,000.00	.00	.00	40,000.00	0	.00
	5230 - Totals	\$40,000.00	\$0.00	\$0.00	\$40,000.00	0%	\$0.00
5231							
5231.000	Credit Card Expense	160,000.00	12,508.50	33,673.82	126,326.18	21	34,291.48
	5231 - Totals	\$160,000.00	\$12,508.50	\$33,673.82	\$126,326.18	21%	\$34,291.48
5290							
5290.000	Other Expenses	2,000.00	99.00	10,078.28	(8,078.28)	504	609.52
	5290 - Totals	\$2,000.00	\$99.00	\$10,078.28	(\$8,078.28)	504%	\$609.52
5291							
5291.000	Utility Subsidization	79,560.00	5,426.67	16,335.24	63,224.76	21	18,471.73
	5291 - Totals	\$79,560.00	\$5,426.67	\$16,335.24	\$63,224.76	21%	\$18,471.73
	Department 601 - Administration Totals	\$2,757,972.52	\$174,752.10	\$493,066.86	\$2,264,905.66	18%	\$548,857.35
Department 602 - Stores							
5110							
5110.001	Regular Salaries/Wages	97,172.80	5,850.00	19,170.00	78,002.80	20	19,654.60
5110.002	Holidays	.00	360.00	720.00	(720.00)	+++	689.60
5110.003	Sick Leave	.00	990.00	990.00	(990.00)	+++	.00
5110.004	Overtime	.00	585.00	1,642.50	(1,642.50)	+++	2,251.72
	5110 - Totals	\$97,172.80	\$7,785.00	\$22,522.50	\$74,650.30	23%	\$22,595.92
5120							
5120.001	Annual Leave	3,609.00	.00	.00	3,609.00	0	679.20
5120.002	SBS	6,177.49	477.22	1,380.63	4,796.86	22	1,426.76
5120.003	Medicare	1,461.21	112.88	326.58	1,134.63	22	337.49
5120.004	PERS	21,378.03	223.70	3,465.95	17,912.08	16	5,120.52
5120.005	Health Insurance	21,098.04	1,630.30	5,466.30	15,631.74	26	4,422.47
5120.006	Life Insurance	14.16	1.18	3.54	10.62	25	3.54
5120.007	Workmen's Compensation	5,480.42	286.49	828.83	4,651.59	15	1,312.72
5120.011	PERS on Behalf	.00	2,978.00	2,978.00	(2,978.00)	+++	.00
	5120 - Totals	\$59,218.35	\$5,709.77	\$14,449.83	\$44,768.52	24%	\$13,302.70



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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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 602 - Stores							
5201							
5201.000	Training and Travel	2,000.00	.00	.00	2,000.00	0	.00
	5201 - Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00
5202							
5202.000	Uniforms	350.00	.00	.00	350.00	0	.00
	5202 - Totals	\$350.00	\$0.00	\$0.00	\$350.00	0%	\$0.00
5206							
5206.000	Supplies	21,080.00	2,940.55	7,348.93	13,731.07	35	2,281.39
	5206 - Totals	\$21,080.00	\$2,940.55	\$7,348.93	\$13,731.07	35%	\$2,281.39
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	.00
	5207 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	9,000.00	339.46	949.57	8,050.43	11	2,632.82
	5223 - Totals	\$9,000.00	\$339.46	\$949.57	\$8,050.43	11%	\$2,632.82
5224							
5224.000	Dues & Publications	500.00	.00	.00	500.00	0	.00
	5224 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
	Department 602 - Stores Totals	\$190,321.15	\$16,774.78	\$45,270.83	\$145,050.32	24%	\$40,812.83
Department 603 - Operations & Maintenance							
Sub-Department 850 - Green Lake							
5110							
5110.001	Regular Salaries/Wages	213,043.36	6,794.33	16,386.77	196,656.59	8	18,515.03
5110.002	Holidays	.00	1,789.92	2,585.44	(2,585.44)	+++	2,499.64
5110.003	Sick Leave	.00	795.52	7,060.24	(7,060.24)	+++	1,657.45
5110.004	Overtime	.00	298.32	2,295.06	(2,295.06)	+++	1,048.14
	5110 - Totals	\$213,043.36	\$9,678.09	\$28,327.51	\$184,715.85	13%	\$23,720.26
5120							
5120.001	Annual Leave	7,975.00	2,983.20	3,182.08	4,792.92	40	1,802.68
5120.002	SBS	13,547.99	776.15	1,956.96	11,591.03	14	1,564.55
5120.003	Medicare	3,204.63	183.59	462.89	2,741.74	14	370.06
5120.004	PERS	46,868.25	1,029.49	5,267.31	41,600.94	11	5,615.04



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 850 - Green Lake							
5120.005	Health Insurance	31,659.72	2,135.11	5,304.29	26,355.43	17	3,306.42
5120.006	Life Insurance	22.20	1.25	2.94	19.26	13	2.83
5120.007	Workmen's Compensation	12,015.27	465.93	1,174.81	10,840.46	10	1,439.50
5120.011	PERS on Behalf	.00	3,512.00	3,512.00	(3,512.00)	+++	.00
5120 - Totals		\$115,293.06	\$11,086.72	\$20,863.28	\$94,429.78	18%	\$14,101.08
5201							
5201.000	Training and Travel	3,000.00	.00	.00	3,000.00	0	.00
5201 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$0.00
5203							
5203.005	Heating Fuel	500.00	.00	.00	500.00	0	.00
5203 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5205							
5205.000	Insurance	295,345.00	29,629.71	88,889.13	206,455.87	30	73,836.24
5205 - Totals		\$295,345.00	\$29,629.71	\$88,889.13	\$206,455.87	30%	\$73,836.24
5206							
5206.000	Supplies	8,000.00	566.69	566.69	7,433.31	7	534.83
5206 - Totals		\$8,000.00	\$566.69	\$566.69	\$7,433.31	7%	\$534.83
5207							
5207.000	Repairs & Maintenance	46,859.00	280.49	3,387.98	43,471.02	7	6,843.29
5207 - Totals		\$46,859.00	\$280.49	\$3,387.98	\$43,471.02	7%	\$6,843.29
5212							
5212.000	Contracted/Purchased Serv	260,695.00	.00	18,695.00	242,000.00	7	2,891.30
5212 - Totals		\$260,695.00	\$0.00	\$18,695.00	\$242,000.00	7%	\$2,891.30
5223							
5223.000	Tools & Small Equipment	13,500.00	241.50	2,837.40	10,662.60	21	2,170.43
5223 - Totals		\$13,500.00	\$241.50	\$2,837.40	\$10,662.60	21%	\$2,170.43
5227							
5227.002	Rent-Equipment	7,000.00	.00	.00	7,000.00	0	.00
5227 - Totals		\$7,000.00	\$0.00	\$0.00	\$7,000.00	0%	\$0.00
5290							
5290.000	Other Expenses	35,000.00	.00	26,305.73	8,694.27	75	15,750.85
5290 - Totals		\$35,000.00	\$0.00	\$26,305.73	\$8,694.27	75%	\$15,750.85
Sub-Department 850 - Green Lake Totals		\$998,235.42	\$51,483.20	\$189,872.72	\$808,362.70	19%	\$139,848.28



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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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 851 - Blue Lake							
5110							
5110.001	Regular Salaries/Wages	856,064.88	42,125.61	125,242.80	730,822.08	15	143,250.67
5110.002	Holidays	.00	2,301.04	3,862.94	(3,862.94)	+++	6,156.16
5110.003	Sick Leave	.00	.00	3,513.20	(3,513.20)	+++	7,261.07
5110.004	Overtime	.00	2,413.83	4,296.41	(4,296.41)	+++	11,398.44
5110.010	Temp Wages	.00	5,822.22	13,497.31	(13,497.31)	+++	54,520.68
5110 - Totals		\$856,064.88	\$52,662.70	\$150,412.66	\$705,652.22	18%	\$222,587.02
5120							
5120.001	Annual Leave	27,913.00	3,153.40	10,145.39	17,767.61	36	29,309.48
5120.002	SBS	54,198.92	3,424.30	9,805.36	44,393.56	18	15,449.50
5120.003	Medicare	12,825.40	809.97	2,319.36	10,506.04	18	3,654.44
5120.004	PERS	188,333.02	(1,315.35)	19,877.30	168,455.72	11	41,608.22
5120.005	Health Insurance	185,628.12	10,483.28	34,464.06	151,164.06	19	31,644.11
5120.006	Life Insurance	93.00	7.32	21.31	71.69	23	24.00
5120.007	Workmen's Compensation	41,410.00	1,976.55	5,807.31	35,602.69	14	12,651.18
5120.008	Unemployment	.00	.00	5,746.00	(5,746.00)	+++	.00
5120.011	PERS on Behalf	.00	24,628.00	24,628.00	(24,628.00)	+++	.00
5120 - Totals		\$510,401.46	\$43,167.47	\$112,814.09	\$397,587.37	22%	\$134,340.93
5201							
5201.000	Training and Travel	4,000.00	.00	.00	4,000.00	0	.00
5201 - Totals		\$4,000.00	\$0.00	\$0.00	\$4,000.00	0%	\$0.00
5202							
5202.000	Uniforms	5,000.00	.00	.00	5,000.00	0	.00
5202 - Totals		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$0.00
5203							
5203.001	Electric	4,000.00	424.18	927.84	3,072.16	23	1,201.40
5203.005	Heating Fuel	600.00	.00	.00	600.00	0	.00
5203 - Totals		\$4,600.00	\$424.18	\$927.84	\$3,672.16	20%	\$1,201.40
5204							
5204.000	Telephone	9,360.00	50.64	151.46	9,208.54	2	1,394.37
5204 - Totals		\$9,360.00	\$50.64	\$151.46	\$9,208.54	2%	\$1,394.37



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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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 851 - Blue Lake							
5205							
5205.000	Insurance	282,199.00	33,746.71	101,240.13	180,958.87	36	70,549.74
	5205 - Totals	\$282,199.00	\$33,746.71	\$101,240.13	\$180,958.87	36%	\$70,549.74
5206							
5206.000	Supplies	24,000.00	1,312.45	2,818.43	21,181.57	12	2,663.73
	5206 - Totals	\$24,000.00	\$1,312.45	\$2,818.43	\$21,181.57	12%	\$2,663.73
5207							
5207.000	Repairs & Maintenance	25,500.00	277.07	4,021.38	21,478.62	16	9,588.71
	5207 - Totals	\$25,500.00	\$277.07	\$4,021.38	\$21,478.62	16%	\$9,588.71
5212							
5212.000	Contracted/Purchased Serv	351,500.00	13,500.00	13,639.50	337,860.50	4	14,194.28
	5212 - Totals	\$351,500.00	\$13,500.00	\$13,639.50	\$337,860.50	4%	\$14,194.28
5221							
5221.000	Transportation/Vehicles	540.00	45.00	135.00	405.00	25	135.00
	5221 - Totals	\$540.00	\$45.00	\$135.00	\$405.00	25%	\$135.00
5223							
5223.000	Tools & Small Equipment	14,000.00	82.40	82.40	13,917.60	1	2,524.09
	5223 - Totals	\$14,000.00	\$82.40	\$82.40	\$13,917.60	1%	\$2,524.09
5224							
5224.000	Dues & Publications	500.00	.00	.00	500.00	0	.00
	5224 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5290							
5290.000	Other Expenses	125,000.00	.00	28,475.52	96,524.48	23	4,800.02
	5290 - Totals	\$125,000.00	\$0.00	\$28,475.52	\$96,524.48	23%	\$4,800.02
	Sub-Department 851 - Blue Lake Totals	\$2,212,665.34	\$145,268.62	\$414,718.41	\$1,797,946.93	19%	\$463,979.29
	Sub-Department 852 - Diesel Plant						
5110							
5110.001	Regular Salaries/Wages	214,420.44	11,477.44	34,824.75	179,595.69	16	46,209.99
5110.002	Holidays	.00	1,125.60	2,063.60	(2,063.60)	+++	1,800.00
5110.003	Sick Leave	.00	2,610.76	2,610.76	(2,610.76)	+++	182.60



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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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 852 - Diesel Plant							
5110.004	Overtime	.00	37.73	37.73	(37.73)	+++	1,056.03
5110	- Totals	\$214,420.44	\$15,251.53	\$39,536.84	\$174,883.60	18%	\$49,248.62
5120							
5120.001	Annual Leave	7,416.00	.00	4,455.50	2,960.50	60	4,367.10
5120.002	SBS	13,598.46	934.92	2,696.04	10,902.42	20	3,286.65
5120.003	Medicare	3,216.57	221.15	637.75	2,578.82	20	777.42
5120.004	PERS	47,172.18	(404.91)	5,915.51	41,256.67	13	11,795.48
5120.005	Health Insurance	41,490.96	3,045.15	10,535.65	30,955.31	25	6,357.82
5120.006	Life Insurance	16.08	1.32	4.24	11.84	26	5.84
5120.007	Workmen's Compensation	12,093.48	561.26	1,618.47	10,475.01	13	3,023.88
5120.011	PERS on Behalf	.00	7,505.00	7,505.00	(7,505.00)	+++	.00
5120	- Totals	\$125,003.73	\$11,863.89	\$33,368.16	\$91,635.57	27%	\$29,614.19
5201							
5201.000	Training and Travel	2,000.00	265.20	265.20	1,734.80	13	727.20
5201	- Totals	\$2,000.00	\$265.20	\$265.20	\$1,734.80	13%	\$727.20
5203							
5203.001	Electric	5,000.00	326.31	1,389.90	3,610.10	28	1,411.69
5203.005	Heating Fuel	220,000.00	.00	.00	220,000.00	0	.00
5203	- Totals	\$225,000.00	\$326.31	\$1,389.90	\$223,610.10	1%	\$1,411.69
5206							
5206.000	Supplies	28,400.00	824.22	1,123.49	27,276.51	4	13,621.54
5206	- Totals	\$28,400.00	\$824.22	\$1,123.49	\$27,276.51	4%	\$13,621.54
5207							
5207.000	Repairs & Maintenance	104,000.00	1,007.43	3,039.06	100,960.94	3	3,121.93
5207	- Totals	\$104,000.00	\$1,007.43	\$3,039.06	\$100,960.94	3%	\$3,121.93
5212							
5212.000	Contracted/Purchased Serv	155,000.00	99.80	11,518.55	143,481.45	7	4,459.28
5212	- Totals	\$155,000.00	\$99.80	\$11,518.55	\$143,481.45	7%	\$4,459.28
5223							
5223.000	Tools & Small Equipment	15,000.00	.00	116.09	14,883.91	1	9,271.39
5223	- Totals	\$15,000.00	\$0.00	\$116.09	\$14,883.91	1%	\$9,271.39



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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 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance							
Sub-Department 852 - Diesel Plant							
5290							
5290.000	Other Expenses	13,200.00	59.68	5,124.33	8,075.67	39	4,003.00
	5290 - Totals	\$13,200.00	\$59.68	\$5,124.33	\$8,075.67	39%	\$4,003.00
	Sub-Department 852 - Diesel Plant Totals	\$882,024.17	\$29,698.06	\$95,481.62	\$786,542.55	11%	\$115,478.84
	Sub-Department 853 - Switchyard						
5110							
5110.001	Regular Salaries/Wages	.00	6,314.44	16,551.12	(16,551.12)	+++	790.39
5110.004	Overtime	.00	372.90	1,081.41	(1,081.41)	+++	.00
	5110 - Totals	\$0.00	\$6,687.34	\$17,632.53	(\$17,632.53)	+++	\$790.39
5120							
5120.002	SBS	.00	409.93	1,075.18	(1,075.18)	+++	48.46
5120.003	Medicare	.00	96.96	254.31	(254.31)	+++	11.47
5120.004	PERS	.00	1,410.22	3,797.74	(3,797.74)	+++	173.88
5120.005	Health Insurance	.00	1,391.23	4,469.85	(4,469.85)	+++	22.07
5120.006	Life Insurance	.00	1.05	2.99	(2.99)	+++	.08
5120.007	Workmen's Compensation	.00	246.10	645.44	(645.44)	+++	44.59
5120.011	PERS on Behalf	.00	122.00	122.00	(122.00)	+++	.00
	5120 - Totals	\$0.00	\$3,677.49	\$10,367.51	(\$10,367.51)	+++	\$300.55
5206							
5206.000	Supplies	6,500.00	77.16	77.16	6,422.84	1	11,586.17
	5206 - Totals	\$6,500.00	\$77.16	\$77.16	\$6,422.84	1%	\$11,586.17
5207							
5207.000	Repairs & Maintenance	8,000.00	.00	.00	8,000.00	0	.00
	5207 - Totals	\$8,000.00	\$0.00	\$0.00	\$8,000.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	5,000.00	.00	.00	5,000.00	0	.00
	5212 - Totals	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	500.00	241.50	241.50	258.50	48	.00
	5223 - Totals	\$500.00	\$241.50	\$241.50	\$258.50	48%	\$0.00
	Sub-Department 853 - Switchyard Totals	\$20,000.00	\$10,683.49	\$28,318.70	(\$8,318.70)	142%	\$12,677.11



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 603 - Operations & Maintenance Totals		\$4,112,924.93	\$237,133.37	\$728,391.45	\$3,384,533.48	18%	\$731,983.52
Department 604 - Transmission							
Sub-Department 860 - Line Maintenance							
5206							
5206.000	Supplies	9,000.00	19.95	19.95	8,980.05	0	.00
5206 - Totals		\$9,000.00	\$19.95	\$19.95	\$8,980.05	0%	\$0.00
5207							
5207.000	Repairs & Maintenance	26,000.00	2,379.25	4,477.34	21,522.66	17	.00
5207 - Totals		\$26,000.00	\$2,379.25	\$4,477.34	\$21,522.66	17%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	144,000.00	.00	.00	144,000.00	0	.00
5212 - Totals		\$144,000.00	\$0.00	\$0.00	\$144,000.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	4,500.00	36.00	36.00	4,464.00	1	.00
5223 - Totals		\$4,500.00	\$36.00	\$36.00	\$4,464.00	1%	\$0.00
Sub-Department 860 - Line Maintenance Totals		\$183,500.00	\$2,435.20	\$4,533.29	\$178,966.71	2%	\$0.00
Sub-Department 861 - Substation Maintenance							
5110							
5110.001	Regular Salaries/Wages	.00	.00	795.52	(795.52)	+++	518.87
5110 - Totals		\$0.00	\$0.00	\$795.52	(\$795.52)	+++	\$518.87
5120							
5120.002	SBS	.00	.00	74.92	(74.92)	+++	31.81
5120.003	Medicare	.00	.00	17.72	(17.72)	+++	7.52
5120.004	PERS	.00	(11.00)	257.88	(257.88)	+++	114.15
5120.006	Life Insurance	.00	.00	.00	.00	+++	.07
5120.007	Workmen's Compensation	.00	.00	44.98	(44.98)	+++	29.27
5120.011	PERS on Behalf	.00	21.00	21.00	(21.00)	+++	.00
5120 - Totals		\$0.00	\$10.00	\$416.50	(\$416.50)	+++	\$182.82
5206							
5206.000	Supplies	2,000.00	129.88	129.88	1,870.12	6	926.86
5206 - Totals		\$2,000.00	\$129.88	\$129.88	\$1,870.12	6%	\$926.86
5207							
5207.000	Repairs & Maintenance	6,000.00	142.98	142.98	5,857.02	2	.00
5207 - Totals		\$6,000.00	\$142.98	\$142.98	\$5,857.02	2%	\$0.00



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 604 - Transmission							
Sub-Department 861 - Substation Maintenance							
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	.00	10,000.00	0	.00
	5212 - Totals	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0%	\$0.00
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	38.00
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$38.00
	Sub-Department 861 - Substation Maintenance Totals	\$18,000.00	\$282.86	\$1,484.88	\$16,515.12	8%	\$1,666.55
	Department 604 - Transmission Totals	\$201,500.00	\$2,718.06	\$6,018.17	\$195,481.83	3%	\$1,666.55
Department 605 - Distribution							
5110							
5110.001	Regular Salaries/Wages	793,880.88	25,697.08	83,876.40	710,004.48	11	159,366.78
5110.002	Holidays	.00	1,238.64	6,948.36	(6,948.36)	+++	10,858.00
5110.003	Sick Leave	.00	1,093.84	10,644.86	(10,644.86)	+++	14,696.16
5110.004	Overtime	.00	19,247.35	42,028.85	(42,028.85)	+++	25,276.40
5110.010	Temp Wages	.00	4,483.20	17,092.20	(17,092.20)	+++	.00
	5110 - Totals	\$793,880.88	\$51,760.11	\$160,590.67	\$633,290.21	20%	\$210,197.34
5120							
5120.001	Annual Leave	33,084.00	6,463.60	31,558.45	1,525.55	95	25,913.16
5120.002	SBS	50,693.48	3,181.72	11,394.43	39,299.05	22	13,822.48
5120.003	Medicare	11,991.06	844.25	2,786.90	9,204.16	23	3,425.78
5120.004	PERS	174,655.60	(6,998.25)	12,856.87	161,798.73	7	51,944.26
5120.005	Health Insurance	173,656.80	5,541.70	21,328.70	152,328.10	12	35,136.82
5120.006	Life Insurance	99.12	3.54	12.66	86.46	13	28.32
5120.007	Workmen's Compensation	32,798.86	2,142.64	5,596.61	27,202.25	17	9,001.67
5120.008	Unemployment	.00	.00	8,880.00	(8,880.00)	+++	.00
5120.011	PERS on Behalf	.00	31,538.00	31,538.00	(31,538.00)	+++	.00
	5120 - Totals	\$476,978.92	\$42,717.20	\$125,952.62	\$351,026.30	26%	\$139,272.49
5201							
5201.000	Training and Travel	5,000.00	.00	.00	5,000.00	0	.00
	5201 - Totals	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$0.00



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5202							
5202.000	Uniforms	24,625.05	.00	2,622.75	22,002.30	11	1,755.77
	5202 - Totals	\$24,625.05	\$0.00	\$2,622.75	\$22,002.30	11%	\$1,755.77
5204							
5204.001	Cell Phone Stipend	600.00	.00	50.00	550.00	8	150.00
	5204 - Totals	\$600.00	\$0.00	\$50.00	\$550.00	8%	\$150.00
5206							
5206.000	Supplies	55,000.00	1,390.17	9,523.74	45,476.26	17	11,909.93
	5206 - Totals	\$55,000.00	\$1,390.17	\$9,523.74	\$45,476.26	17%	\$11,909.93
5207							
5207.000	Repairs & Maintenance	50,000.00	3,095.45	3,377.04	46,622.96	7	5,069.57
	5207 - Totals	\$50,000.00	\$3,095.45	\$3,377.04	\$46,622.96	7%	\$5,069.57
5212							
5212.000	Contracted/Purchased Serv	210,000.00	30,030.00	60,660.00	149,340.00	29	50,050.00
	5212 - Totals	\$210,000.00	\$30,030.00	\$60,660.00	\$149,340.00	29%	\$50,050.00
5221							
5221.000	Transportation/Vehicles	235,534.00	17,251.51	52,057.03	183,476.97	22	74,137.81
	5221 - Totals	\$235,534.00	\$17,251.51	\$52,057.03	\$183,476.97	22%	\$74,137.81
5223							
5223.000	Tools & Small Equipment	15,000.00	4,578.34	5,667.78	9,332.22	38	3,070.38
	5223 - Totals	\$15,000.00	\$4,578.34	\$5,667.78	\$9,332.22	38%	\$3,070.38
5224							
5224.000	Dues & Publications	1,400.00	.00	.00	1,400.00	0	.99
	5224 - Totals	\$1,400.00	\$0.00	\$0.00	\$1,400.00	0%	\$0.99
5290							
5290.000	Other Expenses	.00	.00	37.50	(37.50)	+++	200.99
	5290 - Totals	\$0.00	\$0.00	\$37.50	(\$37.50)	+++	\$200.99
	Department 605 - Distribution Totals	\$1,868,018.85	\$150,822.78	\$420,539.13	\$1,447,479.72	23%	\$495,815.27
Department 606 - Metering							
5110							
5110.001	Regular Salaries/Wages	257,818.40	15,908.91	46,961.88	210,856.52	18	45,092.23
5110.002	Holidays	.00	973.76	1,908.56	(1,908.56)	+++	2,496.70
5110.003	Sick Leave	.00	159.12	3,043.02	(3,043.02)	+++	1,074.72



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 606 - Metering							
5110.004	Overtime	.00	432.58	631.46	(631.46)	+++	70.76
5110	- Totals	\$257,818.40	\$17,474.37	\$52,544.92	\$205,273.48	20%	\$48,734.41
5120							
5120.001	Annual Leave	8,515.00	318.22	1,202.74	7,312.26	14	3,297.93
5120.002	SBS	16,328.41	1,090.70	3,294.73	13,033.68	20	3,189.58
5120.003	Medicare	3,862.33	257.99	779.34	3,082.99	20	754.48
5120.004	PERS	56,719.85	212.78	8,122.91	48,596.94	14	11,020.58
5120.005	Health Insurance	60,449.52	4,671.08	15,661.88	44,787.64	26	10,417.84
5120.006	Life Insurance	42.48	3.54	10.62	31.86	25	10.62
5120.007	Workmen's Compensation	14,540.90	654.76	1,977.90	12,563.00	14	2,825.29
5120.011	PERS on Behalf	.00	6,902.00	6,902.00	(6,902.00)	+++	.00
5120	- Totals	\$160,458.49	\$14,111.07	\$37,952.12	\$122,506.37	24%	\$31,516.32
5201							
5201.000	Training and Travel	3,000.00	.00	.00	3,000.00	0	1,266.86
5201	- Totals	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$1,266.86
5202							
5202.000	Uniforms	1,050.00	.00	.00	1,050.00	0	.00
5202	- Totals	\$1,050.00	\$0.00	\$0.00	\$1,050.00	0%	\$0.00
5206							
5206.000	Supplies	25,000.00	3,458.18	3,463.86	21,536.14	14	250.77
5206	- Totals	\$25,000.00	\$3,458.18	\$3,463.86	\$21,536.14	14%	\$250.77
5207							
5207.000	Repairs & Maintenance	11,000.00	.00	.00	11,000.00	0	.00
5207	- Totals	\$11,000.00	\$0.00	\$0.00	\$11,000.00	0%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	10,000.00	797.15	1,594.30	8,405.70	16	3,450.00
5212	- Totals	\$10,000.00	\$797.15	\$1,594.30	\$8,405.70	16%	\$3,450.00
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	.00	2,000.00	0	430.51
5223	- Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$430.51
5224							
5224.000	Dues & Publications	500.00	.00	.00	500.00	0	.00
5224	- Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 606 - Metering							
5290							
5290.000	Other Expenses	.00	5.68	5.68	(5.68)	+++	15.70
	5290 - Totals	\$0.00	\$5.68	\$5.68	(\$5.68)	+++	\$15.70
	Department 606 - Metering Totals	\$470,826.89	\$35,846.45	\$95,560.88	\$375,266.01	20%	\$85,664.57
	Department 635 - Jobbing Expenses						
5206							
5206.000	Supplies	100,000.00	1,437.08	31,999.45	68,000.55	32	6,724.08
	5206 - Totals	\$100,000.00	\$1,437.08	\$31,999.45	\$68,000.55	32%	\$6,724.08
	Department 635 - Jobbing Expenses Totals	\$100,000.00	\$1,437.08	\$31,999.45	\$68,000.55	32%	\$6,724.08
	Division 600 - Operations Totals	\$9,701,564.34	\$619,484.62	\$1,820,846.77	\$7,880,717.57	19%	\$1,911,524.17
	Division 640 - Depreciation/Amortization						
6101							
6101.000	Amortization	5,910.00	.00	.00	5,910.00	0	.00
	6101 - Totals	\$5,910.00	\$0.00	\$0.00	\$5,910.00	0%	\$0.00
6201							
6201.000	Depreciation-Land Improve	.00	1,262.48	3,787.44	(3,787.44)	+++	.00
	6201 - Totals	\$0.00	\$1,262.48	\$3,787.44	(\$3,787.44)	+++	\$0.00
6202							
6202.000	Depreciation-Plants	7,676,296.00	648,808.63	1,946,425.89	5,729,870.11	25	1,920,551.79
	6202 - Totals	\$7,676,296.00	\$648,808.63	\$1,946,425.89	\$5,729,870.11	25%	\$1,920,551.79
6205							
6205.000	Depreciation-Buildings	50,439.00	4,203.26	12,609.78	37,829.22	25	12,609.78
	6205 - Totals	\$50,439.00	\$4,203.26	\$12,609.78	\$37,829.22	25%	\$12,609.78
6206							
6206.000	Depreciation-Machinery	76,818.00	5,455.88	16,367.64	60,450.36	21	19,204.59
	6206 - Totals	\$76,818.00	\$5,455.88	\$16,367.64	\$60,450.36	21%	\$19,204.59
6208							
6208.000	Deprec-Furniture/Fixtures	7,939.00	661.66	1,984.98	5,954.02	25	1,985.01
	6208 - Totals	\$7,939.00	\$661.66	\$1,984.98	\$5,954.02	25%	\$1,985.01



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 640 - Depreciation/Amortization							
6209							
6209.000	Deprec-Heat Conversions	31,789.00	2,885.12	8,655.36	23,133.64	27	7,947.45
	6209 - Totals	\$31,789.00	\$2,885.12	\$8,655.36	\$23,133.64	27%	\$7,947.45
	Division 640 - Depreciation/Amortization Totals	\$7,849,191.00	\$663,277.03	\$1,989,831.09	\$5,859,359.91	25%	\$1,962,298.62
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	5,802,036.00	422,932.22	636,421.36	5,165,614.64	11	1,404,378.53
	5295 - Totals	\$5,802,036.00	\$422,932.22	\$636,421.36	\$5,165,614.64	11%	\$1,404,378.53
5297							
5297.000	Debt Admin Expense	500.00	.00	.00	500.00	0	.00
	5297 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
7301							
7301.000	Note Principal Payments	668,767.00	.00	.00	668,767.00	0	.00
	7301 - Totals	\$668,767.00	\$0.00	\$0.00	\$668,767.00	0%	\$0.00
7302							
7302.000	Bond Principal Payments	2,375,000.00	.00	.00	2,375,000.00	0	2,260,000.00
	7302 - Totals	\$2,375,000.00	\$0.00	\$0.00	\$2,375,000.00	0%	\$2,260,000.00
	Division 650 - Debt Payments Totals	\$8,846,303.00	\$422,932.22	\$636,421.36	\$8,209,881.64	7%	\$3,664,378.53
Division 670 - Fixed Assets							
7103							
7103.000	Fixed Assets-Plant	37,500.00	.00	.00	37,500.00	0	.00
	7103 - Totals	\$37,500.00	\$0.00	\$0.00	\$37,500.00	0%	\$0.00
7106							
7106.000	Fixed Assets-Machinery	37,500.00	.00	.00	37,500.00	0	.00
	7106 - Totals	\$37,500.00	\$0.00	\$0.00	\$37,500.00	0%	\$0.00
	Division 670 - Fixed Assets Totals	\$75,000.00	\$0.00	\$0.00	\$75,000.00	0%	\$0.00
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	2,105,507.00	1,300,000.00	2,080,507.00	25,000.00	99	1,455,000.00
	7200 - Totals	\$2,105,507.00	\$1,300,000.00	\$2,080,507.00	\$25,000.00	99%	\$1,455,000.00
	Division 680 - Transfers Between Funds Totals	\$2,105,507.00	\$1,300,000.00	\$2,080,507.00	\$25,000.00	99%	\$1,455,000.00



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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	200 - Electric Fund						
	EXPENSE						
Division	690 - Other Financing Sources/Uses						
7740							
7740.000	Bonds issuance costs	.00	.00	192,571.05	(192,571.05)	+++	.00
	7740 - Totals	\$0.00	\$0.00	\$192,571.05	(\$192,571.05)	+++	\$0.00
Division	690 - Other Financing Sources/Uses Totals	\$0.00	\$0.00	\$192,571.05	(\$192,571.05)	+++	\$0.00
	EXPENSE TOTALS	\$28,577,565.34	\$3,005,693.87	\$6,720,177.27	\$21,857,388.07	24%	\$8,993,201.32
Fund	200 - Electric Fund Totals						
	REVENUE TOTALS	19,360,717.00	1,686,991.25	4,844,998.57	14,515,718.43	25%	4,859,884.64
	EXPENSE TOTALS	28,577,565.34	3,005,693.87	6,720,177.27	21,857,388.07	24%	8,993,201.32
Fund	200 - Electric Fund Net Gain (Loss)	(\$9,216,848.34)	(\$1,318,702.62)	(\$1,875,178.70)	\$7,341,669.64	20%	(\$4,133,316.68)
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	19,360,717.00	1,686,991.25	4,844,998.57	14,515,718.43	25%	4,859,884.64
	EXPENSE TOTALS	28,577,565.34	3,005,693.87	6,720,177.27	21,857,388.07	24%	8,993,201.32
Fund Type	Enterprise Funds Net Gain (Loss)	(\$9,216,848.34)	(\$1,318,702.62)	(\$1,875,178.70)	\$7,341,669.64	20%	(\$4,133,316.68)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	19,360,717.00	1,686,991.25	4,844,998.57	14,515,718.43	25%	4,859,884.64
	EXPENSE TOTALS	28,577,565.34	3,005,693.87	6,720,177.27	21,857,388.07	24%	8,993,201.32
Fund Category	Proprietary Funds Net Gain (Loss)	(\$9,216,848.34)	(\$1,318,702.62)	(\$1,875,178.70)	\$7,341,669.64	20%	(\$4,133,316.68)
	Grand Totals						
	REVENUE TOTALS	19,360,717.00	1,686,991.25	4,844,998.57	14,515,718.43	25%	4,859,884.64
	EXPENSE TOTALS	28,577,565.34	3,005,693.87	6,720,177.27	21,857,388.07	24%	8,993,201.32
	Grand Total Net Gain (Loss)	(\$9,216,848.34)	(\$1,318,702.62)	(\$1,875,178.70)	\$7,341,669.64	20%	(\$4,133,316.68)



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 710 - Capital Projects-Electric							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	395,507.00	.00	.00	395,507.00	0	.00
	3101 - Totals	\$395,507.00	\$0.00	\$0.00	\$395,507.00	0%	\$0.00
	Department 310 - State Revenue Totals	\$395,507.00	\$0.00	\$0.00	\$395,507.00	0%	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.200	Transfer In Electric	2,030,000.00	1,300,000.00	2,030,000.00	.00	100	1,455,000.00
	3950 - Totals	\$2,030,000.00	\$1,300,000.00	\$2,030,000.00	\$0.00	100%	\$1,455,000.00
	Department 390 - Cash Basis Receipts Totals	\$2,030,000.00	\$1,300,000.00	\$2,030,000.00	\$0.00	100%	\$1,455,000.00
	Division 300 - Revenue Totals	\$2,425,507.00	\$1,300,000.00	\$2,030,000.00	\$395,507.00	84%	\$1,455,000.00
	REVENUE TOTALS	\$2,425,507.00	\$1,300,000.00	\$2,030,000.00	\$395,507.00	84%	\$1,455,000.00
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5201							
5201.000	Training and Travel	.00	.00	501.60	(501.60)	+++	.00
	5201 - Totals	\$0.00	\$0.00	\$501.60	(\$501.60)	+++	\$0.00
5206							
5206.000	Supplies	401,774.05	107,856.27	416,803.65	(15,029.60)	104	761,573.79
	5206 - Totals	\$401,774.05	\$107,856.27	\$416,803.65	(\$15,029.60)	104%	\$761,573.79
5212							
5212.000	Contracted/Purchased Serv	3,101,251.04	240,332.04	241,927.44	2,859,323.60	8	1,744.64
	5212 - Totals	\$3,101,251.04	\$240,332.04	\$241,927.44	\$2,859,323.60	8%	\$1,744.64
5214							
5214.000	Interdepartment Services	.00	12.78	12.78	(12.78)	+++	97.08
	5214 - Totals	\$0.00	\$12.78	\$12.78	(\$12.78)	+++	\$97.08
5223							
5223.000	Tools & Small Equipment	.00	.00	110.00	(110.00)	+++	.00
	5223 - Totals	\$0.00	\$0.00	\$110.00	(\$110.00)	+++	\$0.00
	Department 630 - Operations Totals	\$3,503,025.09	\$348,201.09	\$659,355.47	\$2,843,669.62	19%	\$763,415.51
	Division 600 - Operations Totals	\$3,503,025.09	\$348,201.09	\$659,355.47	\$2,843,669.62	19%	\$763,415.51
	EXPENSE TOTALS	\$3,503,025.09	\$348,201.09	\$659,355.47	\$2,843,669.62	19%	\$763,415.51



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	Proprietary Funds						
Fund Type	Capital Projects Funds						
Fund	710 - Capital Projects-Electric Totals						
	REVENUE TOTALS	2,425,507.00	1,300,000.00	2,030,000.00	395,507.00	84%	1,455,000.00
	EXPENSE TOTALS	3,503,025.09	348,201.09	659,355.47	2,843,669.62	19%	763,415.51
Fund	710 - Capital Projects-Electric Net Gain (Loss)	(\$1,077,518.09)	\$951,798.91	\$1,370,644.53	\$2,448,162.62	(127%)	\$691,584.49
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	2,425,507.00	1,300,000.00	2,030,000.00	395,507.00	84%	1,455,000.00
	EXPENSE TOTALS	3,503,025.09	348,201.09	659,355.47	2,843,669.62	19%	763,415.51
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$1,077,518.09)	\$951,798.91	\$1,370,644.53	\$2,448,162.62	(127%)	\$691,584.49
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	2,425,507.00	1,300,000.00	2,030,000.00	395,507.00	84%	1,455,000.00
	EXPENSE TOTALS	3,503,025.09	348,201.09	659,355.47	2,843,669.62	19%	763,415.51
Fund Category	Proprietary Funds Net Gain (Loss)	(\$1,077,518.09)	\$951,798.91	\$1,370,644.53	\$2,448,162.62	(127%)	\$691,584.49
	Grand Totals						
	REVENUE TOTALS	2,425,507.00	1,300,000.00	2,030,000.00	395,507.00	84%	1,455,000.00
	EXPENSE TOTALS	3,503,025.09	348,201.09	659,355.47	2,843,669.62	19%	763,415.51
	Grand Total Net Gain (Loss)	(\$1,077,518.09)	\$951,798.91	\$1,370,644.53	\$2,448,162.62	(127%)	\$691,584.49



Balance Sheet

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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 200 - Electric Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	691,062.17	243,244.65	447,817.52	184.10
1027 - Totals		\$691,062.17	\$243,244.65	\$447,817.52	184.10%
1030					
1030.100	Investment-Central Trea.	6,035,554.83	2,279,229.53	3,756,325.30	164.81
1030 - Totals		\$6,035,554.83	\$2,279,229.53	\$3,756,325.30	164.81%
1050					
1050.000	Accts Rec.-Misc Billing	108,506.84	82,531.05	25,975.79	31.47
1050.010	Accts Rec.-Utility Billing	(73,623.39)	802,031.76	(875,655.15)	(109.18)
1050.050	Accts Rec.-Collections	158,788.27	142,302.80	16,485.47	11.58
1050.070	Accts Rec.- Federal	241,722.23	96,688.85	145,033.38	150.00
1050.900	Allowance - Doubtful Acct	(158,788.27)	(142,302.80)	(16,485.47)	(11.58)
1050 - Totals		\$276,605.68	\$981,251.66	(\$704,645.98)	(71.81%)
1100					
1100.010	Inventory - Materials	1,093,274.80	1,165,753.00	(72,478.20)	(6.22)
1100.020	Inventory - Fuel	174,987.90	182,855.31	(7,867.41)	(4.30)
1100.030	Inventory - Freight	(6,652.76)	(1,081.38)	(5,571.38)	(515.21)
1100 - Totals		\$1,261,609.94	\$1,347,526.93	(\$85,916.99)	(6.38%)
1200					
1200.020	Prepaid Insurance	700,174.73	565,812.84	134,361.89	23.75
1200.030	Prepaid Workers Compensation Insurance	56,824.15	68,046.98	(11,222.83)	(16.49)
1200 - Totals		\$756,998.88	\$633,859.82	\$123,139.06	19.43%
1420					
1420.000	Net OPEB Asset	34,335.00	.00	34,335.00	+++
1420 - Totals		\$34,335.00	\$0.00	\$34,335.00	+++
1425					
1425.000	Deferred Outflow OPEB	386,415.00	352,665.00	33,750.00	9.57
1425 - Totals		\$386,415.00	\$352,665.00	\$33,750.00	9.57%
1500					
1500.100	Land - Electric Fund	692,937.00	692,937.00	.00	.00
1500 - Totals		\$692,937.00	\$692,937.00	\$0.00	0.00%
1510					
1510.000	Land Improvements	378,744.97	378,744.97	.00	.00
1510 - Totals		\$378,744.97	\$378,744.97	\$0.00	0.00%
1520					
1520.001	Blue Lake Hydro Plant	167,950,408.29	167,950,408.29	.00	.00



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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 200 - Electric Fund					
ASSETS					
1520.002	Green Lake Hydro Plant	77,288,493.05	77,189,638.92	98,854.13	.13
1520.004	Indian River Diesel Plant	25,310,734.62	25,026,276.20	284,458.42	1.14
1520.005	Transmission Lines	5,293,413.38	5,293,413.38	.00	.00
1520.006	Distribution Lines	14,522,028.52	14,177,730.53	344,297.99	2.43
1520.007	General Plant	1,237,051.51	1,208,063.94	28,987.57	2.40
1520.008	Takatz Lake Plant	1,744,392.16	1,744,392.16	.00	.00
1520 - Totals		\$293,346,521.53	\$292,589,923.42	\$756,598.11	0.26%
1540					
1540.000	Buildings	2,097,951.05	2,097,951.05	.00	.00
1540 - Totals		\$2,097,951.05	\$2,097,951.05	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	2,144,138.34	2,065,170.84	78,967.50	3.82
1550 - Totals		\$2,144,138.34	\$2,065,170.84	\$78,967.50	3.82%
1570					
1570.000	Furniture & Fixtures	158,799.31	158,799.31	.00	.00
1570 - Totals		\$158,799.31	\$158,799.31	\$0.00	0.00%
1580					
1580.000	Electric Heat Conversions	705,453.02	679,403.79	26,049.23	3.83
1580 - Totals		\$705,453.02	\$679,403.79	\$26,049.23	3.83%
1600					
1600.100	Accumulated Depreciation Land Improvements	(77,215.40)	(59,755.90)	(17,459.50)	(29.22)
1600 - Totals		(\$77,215.40)	(\$59,755.90)	(\$17,459.50)	(29.22%)
1620					
1620.000	Accumulated Depr Ut Plant	(.19)	(.19)	.00	.00
1620.001	Accumulated Depr Blue Lak	(35,288,369.78)	(29,898,016.94)	(5,390,352.84)	(18.03)
1620.002	Accumulated Depr GreenLk	(40,069,034.33)	(39,226,315.14)	(842,719.19)	(2.15)
1620.004	Accumulated Depr Diesel P	(7,777,693.75)	(7,016,397.77)	(761,295.98)	(10.85)
1620.005	Accumulated Depr Transm	(2,441,385.58)	(2,297,447.62)	(143,937.96)	(6.27)
1620.006	Accumulated Depr Distrib	(8,140,278.91)	(7,687,976.36)	(452,302.55)	(5.88)
1620.007	Accumulated Depr GeneralP	(501,095.61)	(434,343.18)	(66,752.43)	(15.37)
1620.008	Accumulated Depreciation Takatz Lake Plant	(456,754.89)	(301,060.46)	(155,694.43)	(51.72)
1620 - Totals		(\$94,674,613.04)	(\$86,861,557.66)	(\$7,813,055.38)	(8.99%)
1640					
1640.000	Accumulated Depr Building	(802,853.05)	(752,413.93)	(50,439.12)	(6.70)
1640 - Totals		(\$802,853.05)	(\$752,413.93)	(\$50,439.12)	(6.70%)



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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 200 - Electric Fund					
ASSETS					
1650					
1650.000	Accumulated Depr Equipmnt	(1,160,699.83)	(1,098,066.27)	(62,633.56)	(5.70)
1650 - Totals		(\$1,160,699.83)	(\$1,098,066.27)	(\$62,633.56)	(5.70%)
1670					
1670.000	Accumulated Depr furnitur	(125,054.39)	(117,114.38)	(7,940.01)	(6.78)
1670 - Totals		(\$125,054.39)	(\$117,114.38)	(\$7,940.01)	(6.78%)
1680					
1680.000	Acc Depr Heat Conversion	(315,144.34)	(279,815.01)	(35,329.33)	(12.63)
1680 - Totals		(\$315,144.34)	(\$279,815.01)	(\$35,329.33)	(12.63%)
1800					
1800.050	2010 Debt Serv Reserve Fd	.00	3,711,498.74	(3,711,498.74)	(100.00)
1800.060	2013 Debt Serv Reserve Fd	9,164,108.16	5,507,436.02	3,656,672.14	66.40
1800.070	2013 Series 3 (FY14) Debt Service Reserve	.00	1,494,708.45	(1,494,708.45)	(100.00)
1800 - Totals		\$9,164,108.16	\$10,713,643.21	(\$1,549,535.05)	(14.46%)
1810					
1810.020	Premium on 2020 refunding	(5,215,451.65)	.00	(5,215,451.65)	+++
1810.050	FERC License expenditures	991,626.49	991,626.49	.00	.00
1810.060	D4 Air Quality Permit	304,097.83	304,097.83	.00	.00
1810.070	Takatz Lake FERC license	272,904.94	272,904.94	.00	.00
1810.095	Acc. Amort. FERC License	(196,636.80)	(196,636.80)	.00	.00
1810.100	Water Rights ALP	23,483.00	23,483.00	.00	.00
1810 - Totals		(\$3,819,976.19)	\$1,395,475.46	(\$5,215,451.65)	(373.74%)
1825					
1825.000	Deferred Outflow Pension	774,316.00	550,659.00	223,657.00	40.62
1825 - Totals		\$774,316.00	\$550,659.00	\$223,657.00	40.62%
ASSETS TOTALS		\$217,929,994.64	\$227,991,762.49	(\$10,061,767.85)	(4.41%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2060					
2060.000	Compensated Absences Pay.	215,203.45	305,525.25	(90,321.80)	(29.56)
2060 - Totals		\$215,203.45	\$305,525.25	(\$90,321.80)	(29.56%)
2100					
2100.003	Deposits - Utility	138,397.10	128,884.80	9,512.30	7.38
2100.005	Deposits -	10,000.00	10,000.00	.00	.00
2100 - Totals		\$148,397.10	\$138,884.80	\$9,512.30	6.85%



Balance Sheet

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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 200 - Electric Fund					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2200					
2200.001	Interest Payable-Bonds	811,989.44	793,901.06	18,088.38	2.28
2200.002	Interest Payable-Notes	14,007.47	30,600.93	(16,593.46)	(54.23)
2200 - Totals		\$825,996.91	\$824,501.99	\$1,494.92	0.18%
2300					
2300.000	Advances Payable	(.02)	(.02)	.00	.00
2300 - Totals		(\$0.02)	(\$0.02)	\$0.00	0.00%
2450					
2450.300	Deferred Inflow OPEB	192,163.00	373,506.00	(181,343.00)	(48.55)
2450.900	Net OPEB Liability	151,500.00	932,600.00	(781,100.00)	(83.76)
2450 - Totals		\$343,663.00	\$1,306,106.00	(\$962,443.00)	(73.69%)
2500					
2500.001	Bonds Payable-2020-1	25,550,000.00	.00	25,550,000.00	+++
2500.015	Revenue Bonds 2010 Series	.00	33,760,000.00	(33,760,000.00)	(100.00)
2500.017	2013 Bond Series 1	35,530,000.00	35,530,000.00	.00	.00
2500.019	Premium on 2013 Bonds	3,671,256.00	3,807,229.00	(135,973.00)	(3.57)
2500.020	2013 Series 3 (FY14)	25,615,000.00	25,615,000.00	.00	.00
2500.021	2013 Series 3 (FY14) Premium	833,899.15	863,681.15	(29,782.00)	(3.45)
2500.024	2014 Series Three Electric	16,325,000.00	16,325,000.00	.00	.00
2500.025	2014 Series 3 Premium	1,900,943.60	1,977,001.60	(76,058.00)	(3.85)
2500.090	Premium on 2010 Bonds	.00	854,293.00	(854,293.00)	(100.00)
2500.095	Deferred Loss on Bonds	(892,051.00)	(1,189,402.00)	297,351.00	25.00
2500.500	Notes Payable-State	8,162,567.91	8,630,182.33	(467,614.42)	(5.42)
2500.900	Net Pension Liability	4,447,643.00	4,438,036.00	9,607.00	.22
2500 - Totals		\$121,144,258.66	\$130,611,021.08	(\$9,466,762.42)	(7.25%)
2700					
2700.300	Deferred Inflow Pension	259,821.00	112,373.00	147,448.00	131.21
2700 - Totals		\$259,821.00	\$112,373.00	\$147,448.00	131.21%
LIABILITIES TOTALS		\$122,937,340.10	\$133,298,412.10	(\$10,361,072.00)	(7.77%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	2,339,850.00	2,339,850.00	.00	.00
2800.002	Contributed Cap.-State	(1,312,876.49)	(1,312,876.49)	.00	.00
2800.003	Contributed Cap.-Local	19,474,625.56	19,474,625.56	.00	.00
2800 - Totals		\$20,501,599.07	\$20,501,599.07	\$0.00	0.00%



Balance Sheet

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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
Fund	200 - Electric Fund				
	FUND EQUITY				
2900					
2900.010	Reserve for Encumbrances	44,428.87	44,428.87	.00	.00
2900.040	Reserve for Debt Service	7,047,684.68	7,047,684.68	.00	.00
	2900 - Totals	\$7,092,113.55	\$7,092,113.55	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	(27,175,239.34)	(27,175,239.34)	.00	.00
2910.200	Designated-Rate Stabilize	768,000.00	688,000.00	80,000.00	11.63
	2910 - Totals	(\$26,407,239.34)	(\$26,487,239.34)	\$80,000.00	0.30%
2920					
2920.000	Undesignated/Re. Earnings	95,313,144.49	97,351,978.32	(2,038,833.83)	(2.09)
2920.500	Post Soft Close Entries	412,645.08	412,645.08	.00	.00
	2920 - Totals	\$95,725,789.57	\$97,764,623.40	(\$2,038,833.83)	(2.09%)
2965					
2965.000	P/Y Encumbrance Control	(44,429.61)	(44,429.61)	.00	.00
	2965 - Totals	(\$44,429.61)	(\$44,429.61)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$96,867,833.24	\$98,826,667.07	(\$1,958,833.83)	(1.98%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(4,844,998.57)			
	Fund Expenses	6,720,177.27			
	FUND EQUITY TOTALS	\$94,992,654.54	\$98,826,667.07	(\$3,834,012.53)	(3.88%)
	LIABILITIES AND FUND EQUITY TOTALS	\$217,929,994.64	\$232,125,079.17	(\$14,195,084.53)	(6.12%)
Fund	200 - Electric Fund Totals	\$0.00	(\$4,133,316.68)	\$4,133,316.68	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$4,133,316.68)	\$4,133,316.68	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$4,133,316.68)	\$4,133,316.68	100.00%
	Grand Totals	\$0.00	(\$4,133,316.68)	\$4,133,316.68	100.00%



Balance Sheet

Through 09/30/20

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	710 - Capital Projects-Electric				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	6,202,337.30	7,365,133.91	(1,162,796.61)	(15.79)
	1030 - Totals	\$6,202,337.30	\$7,365,133.91	(\$1,162,796.61)	(15.79%)
1590					
1590.000	Construction in Progress	3,223,878.61	839,514.56	2,384,364.05	284.02
	1590 - Totals	\$3,223,878.61	\$839,514.56	\$2,384,364.05	284.02%
	ASSETS TOTALS	\$9,426,215.91	\$8,204,648.47	\$1,221,567.44	14.89%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2023					
2023.000	Retainage Payable	53,649.23	.00	53,649.23	+++
	2023 - Totals	\$53,649.23	\$0.00	\$53,649.23	+++
	LIABILITIES TOTALS	\$53,649.23	\$0.00	\$53,649.23	+++
	FUND EQUITY				
2800					
2800.002	Contributed Cap.-State	8,786,754.07	8,786,754.07	.00	.00
	2800 - Totals	\$8,786,754.07	\$8,786,754.07	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	4,748,026.90	4,748,026.90	.00	.00
	2900 - Totals	\$4,748,026.90	\$4,748,026.90	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	12,184,387.32	12,184,387.32	.00	.00
	2910 - Totals	\$12,184,387.32	\$12,184,387.32	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(12,969,218.70)	(13,458,076.87)	488,858.17	3.63
	2920 - Totals	(\$12,969,218.70)	(\$13,458,076.87)	\$488,858.17	3.63%
2965					
2965.000	P/Y Encumbrance Control	(4,748,027.44)	(4,748,027.44)	.00	.00
	2965 - Totals	(\$4,748,027.44)	(\$4,748,027.44)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$8,001,922.15	\$7,513,063.98	\$488,858.17	6.51%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(2,030,000.00)			
	Fund Expenses	659,355.47			
	FUND EQUITY TOTALS	\$9,372,566.68	\$7,513,063.98	\$1,859,502.70	24.75%
	LIABILITIES AND FUND EQUITY TOTALS	\$9,426,215.91	\$7,513,063.98	\$1,913,151.93	25.46%



Balance Sheet

Through 09/30/20

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	710 - Capital Projects-Electric Totals	\$0.00	\$691,584.49	(\$691,584.49)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$691,584.49	(\$691,584.49)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$691,584.49	(\$691,584.49)	(100.00%)
	Grand Totals	\$0.00	\$691,584.49	(\$691,584.49)	(100.00%)



























Water Utility

Financial Analysis

As Of, And For the Fiscal Year Ending, September 30, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	752,175	 Not Meaningfully Changed	 Met Plan	Watch trend 
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	51,027	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	516,420	 Increased From Last year	 Exceeded Plan	Ability to finance future water distribution infrastructure major repairs problematic
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	175,160	 Increased From Last Year	 Exceeded Plan	Lower than planned costs of operations led to greater than planned net income
Asset Replacement (Net income minus debt principal repayment — gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	77,476	 Declined From Last Year	 Exceeded Plan	Comparison with FY2019 impacted by increased depreciation expense
Total Working Capital (What total resources are available in the fund)	4,499,019	 Increased From Last Year	 Met Plan	Watch trend 
Working Capital Appropriated For Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	1,894,044	 Increased From Last Year	 Met Plan	Watch trend 
Undesignated Working Capital (How much of the fund's resources are available?)	2,136,649	 Increased From Last Year	 Met Plan	Not much available for either capital investment or emergency
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	1,064.36	 Greater Than Last Year	 Met Plan	Watch trend 

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	505.48	 Greater Than Last Year	 Met Plan	Watch trend 
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The Water Fund outperformed FY2020 and exceeded planned results in every metric except revenue, which was in line with FY2020 results and slightly below planned levels. Water user fee revenue increased by \$2.6K from FY2020 and was (\$4.9K) under plan. Net income increased by \$91.3K from FY2020, to \$175.2K. Decreased operating costs of \$51K were the primary reason for the increase. Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, increased by \$53.7K, from \$462.8K to \$516.4K.

Construction outlays for the critical secondary water line capital project have picked up, with \$251.3K expended in the fiscal quarter, however loan proceeds are financing the outlays. This has resulted, in turn, in an increase in working capital. This is reflected by the increase in total working capital of \$361.3K for the quarter, from \$4,137.8K to \$4,499.0K. \$690K of working capital was appropriated for new capital projects effective July 1, however, which resulted in undesignated working capital declining by \$325.5K, to \$2,136.6K.

Even with the increase in undesignated working capital, we will have to continue to use debt to finance our capital needs. This is because the increases in undesignated working capital are far exceeded by the estimated cost of necessary future capital improvements. Key future capital improvements which must be continuously addressed are ongoing replacements of water distribution mains. Many of the original water mains installed in Sitka are now reaching the end of their useful lives and are wearing out. The Municipality has replaced mains in the oldest parts of Sitka, but mains installed in the 1970s are now requiring replacement. This ongoing replacement of water mains will continue to require either working capital or new debt as financing sources. The alternative is to risk water main failure or breakage if older mains are not replaced, causing service disruptions to citizens.

City and Borough of Sitka
Water Utility
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2021

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	FY2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L = 25.00%)	Variance To FY2021 Plan
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	513,332	-	-	-	513,332	415,683	97,649	416,209	97,123
Debt Principal	97,684	-	-	-	97,684	102,823	5,139	97,684	-
Debt Principal Coverage Surplus/Deficit	<u>415,648</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>415,648</u>	<u>312,860</u>	<u>102,788</u>	<u>318,526</u>	<u>97,123</u>
Debt Principal Coverage Percentage	526%	0%	0%	0%	525.50%	404.27%	121.23%	426.08%	99.43%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (from above)	415,648	-	-	-	415,648	312,860	102,788	318,526	97,123
Depreciation	338,172	-	-	-	338,172	331,802	(6,370)	338,172	-
Cash Accumulated For/(Taken From) Asset Replacement	<u>77,476</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,476</u>	<u>(18,942)</u>	<u>96,418</u>	<u>(19,647)</u>	<u>97,123</u>
Working Capital/Balance Sheet									
Cash Flow:									
Net Income Plus Depreciation Less Principal	415,648	-	-	-	415,648	312,860	102,788	318,526	97,123
CapEx, Accruals, and other Balance Sheet Changes	<u>(54,398)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(54,398)</u>	<u>82,333</u>	<u>(136,731)</u>	<u>(54,398)</u>	<u>-</u>
Increase in (Decrease in) Working Capital	361,250	-	-	-	361,250	395,193	(33,943)	264,128	97,123
Plus Beginning Total Working Capital	<u>4,137,769</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,137,769</u>	<u>3,203,714</u>	<u>934,055</u>	<u>4,137,769</u>	<u>-</u>
Equals Ending Total Working Capital:	<u>4,499,019</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,499,019</u>	<u>3,598,907</u>	<u>900,112</u>	<u>4,401,896</u>	<u>97,123</u>
Working Capital Detail:									
Repair Reserve (1% of PPE):	<u>468,326</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>468,326</u>				
Working Capital Designated for CapEx	<u>1,894,044</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,894,044</u>				
Undesignated Working Capital	<u>2,136,649</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,136,649</u>				
Total Working Capital:	<u>4,499,019</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,499,019</u>				
Days On Hand Annual Cash Outlays:									
Total Working Capital:	<u>1,064.36</u>				<u>1,064.36</u>				
Less Repair Reserve:	<u>979.34</u>				<u>979.34</u>				
Undesignated Working Capital	<u>505.48</u>				<u>505.48</u>				
Working Capital Calculation:									
Current Assets	5,016,870	-	-	-	5,016,870				
Current Liabilities	<u>(127,116)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(127,116)</u>				
CPLTD	<u>(390,735)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(390,735)</u>				
Total Working Capital	<u>4,499,019</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,499,019</u>				

	FY2020 Adjustments/ Appropriations	FY2020 Payments-Loan Grant & Other	FY2020 Beginning Cash	Ending Cash	Federal Grant A/R	State Grant A/R	Loan A/R	Construction In Progress 7/1/2020	FY2021 Supplies Expenses	FY2021 Contracted Services Expenses	FY2021 Interdepartment Services Expenses	FY2021 Advertising Expenses	FY2021 Other & ADJ fpr Mixed Project Expense	FY2021 Total Expenses	FY2021 Mixed Project Expenses From Fund 730
Unspent Capital Project Working Capital Appropriations															
80238 - Japonski Island Water Design	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90531 - Monastery St (DeGroff to Arrowhead) and Kinkead Utility & Street Improvements	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90652 - UV Disinfection Facility	\$ -	\$ 10,253.03	\$ (2,903.01)	\$ (11,597.48)	\$ -	\$ -	\$ 13,345.00	\$ 16,339.56	\$ -	\$ 13,345.00	\$ -	\$ -	\$ -	\$ 13,345.00	\$ -
90790 - DeGroff Street Utilities and Street Improvements	\$ -	\$ -	\$ (40,289.05)	\$ (40,289.05)	\$ -	\$ -	\$ 133,951.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90796 - Brady Street Water/Wastewater (HPR to Gavan)	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90801 - Sitka FY17 Paving	\$ -	\$ -	\$ 11,826.51	\$ 11,826.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90819 - South Lake / West Degroff Improvements	\$ -	\$ -	\$ (0.00)	\$ (0.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90826 - SMC Water Tank Planning Site Selection & Survey	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90833 - Critical Secondary Water Line	\$ -	\$ 140,750.24	\$ 494,380.37	\$ 278,774.78	\$ 251,259.28	\$ -	\$ -	\$ 580,648.96	\$ -	\$ 246,745.79	\$ 4,513.49	\$ -	\$ -	\$ 251,259.28	\$ -
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	\$ -	\$ -	\$ 80,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90843 - Lake Street (DeGroff to Arrowhead & Hirst)	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90844 - Lincoln Street Utilities (Jeff Davis to Harbor Drive)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80859 - Landslide Study	\$ -	\$ -	\$ 3,338.00	\$ -	\$ -	\$ -	\$ -	\$ 16,774.50	\$ -	\$ 3,225.50	\$ -	\$ -	\$ -	\$ 3,225.50	\$ -
90870 - Water Master Plan	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90877 - Sitka Paving 2017-Brady and Gavan St Paving	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90878 - Sitka Paving 2017 Katlian	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90883 - SMC Water Transmission Main Repair	\$ -	\$ -	\$ 82,723.45	\$ 82,723.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80889 - Blue Lake Watershed Plan	\$ -	\$ -	\$ 35,000.00	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80890 - Monitor Analyzing Panel	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80891 - Blue Lake WTP Valve Insulation Box	\$ -	\$ -	\$ 13,430.19	\$ 13,430.19	\$ -	\$ -	\$ -	\$ 1,569.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80892 - Harbor Mountain Tank Ladder	\$ -	\$ -	\$ 17,000.00	\$ 16,454.50	\$ -	\$ -	\$ -	\$ 545.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80893 - SCADA Reporting Software	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80894 - Resource Management/GIS Implementation (W/WW)	\$ -	\$ -	\$ 14,165.95	\$ 14,165.95	\$ -	\$ -	\$ -	\$ 5,834.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80908 - Water Transmission Main Emergency Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80913 - Water Tanls Interior Condition Assessment Exterior Painting	\$ 40,000	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80914 - Transmission Main Condition Assessment	\$ 150,000	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80915 - Blue Lake Slope Stabilization	\$ 500,000	\$ -	\$ -	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 690,000.00	\$ 151,003.27	\$ 1,033,672.41	\$ 1,495,488.85	\$ 251,259.28	\$ -	\$ 147,296.30	\$ 621,712.38	\$ -	\$ 263,316.29	\$ 4,513.49	\$ -	\$ -	\$ 267,829.78	\$ -

	FY2021 Expenses Reclassified To CIP	FY2021 CIP/Expense Reclass to Parent Fund	6/30/2021 Construction In Progress	Total Assets	Change in Accounts Payable	Change in Retainage Payable	Ending Accounts Payable	Ending Retainage Payable	Total Liabilities	Working Capital
Unspent Capital Project Working Capital Appropriations										
80238 - Japonski Island Water Design	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
90531 - Monastery St (DeGroof to Arrowhead) and Kinkead Utility & Street Improvements	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
90652 - UV Disinfection Facility	\$ -	\$ -	\$ 29,684.56	\$ 31,432.08	\$ (5,602.50)	\$ -	\$ -	\$ -	\$ -	\$ 1,747.52
90790 - DeGroof Street Utilities and Street Improvements	\$ -	\$ -	\$ -	\$ 93,662.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,662.25
90796 - Brady Street Water/Wastewater (HPR to Gavan)	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
90801 - Sitka FY17 Paving	\$ -	\$ -	\$ -	\$ 11,826.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,826.51
90819 - South Lake / West Degroff Improvements	\$ -	\$ -	\$ -	\$ (0.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.00)
90826 - SMC Water Tank Planning Site Selection & Survey	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90833 - Critical Secondary Water Line	\$ -	\$ -	\$ 831,908.24	\$ 1,361,942.30	\$ (105,096.55)	\$ -	\$ -	\$ -	\$ -	\$ 530,034.06
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	\$ -	\$ -	\$ -	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000.00
90843 - Lake Street (DeGroof to Arrowhead & Hirst)	\$ -	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
90844 - Lincoln Street Utilities (Jeff Davis to Harbor Drive)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80859 - Landslide Study	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ (112.50)	\$ -	\$ -	\$ -	\$ -	\$ -
90870 - Water Master Plan	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
90877 - Sitka Paving 2017-Brady and Gavan St Paving	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
90878 - Sitka Paving 2017 Katlian	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90883 - SMC Water Transmission Main Repair	\$ -	\$ -	\$ -	\$ 82,723.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,723.45
80889 - Blue Lake Watershed Plan	\$ -	\$ -	\$ -	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00
80890 - Monitor Analyzing Panel	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
80891 - Blue Lake WTP Valve Insulation Box	\$ -	\$ -	\$ 1,569.81	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,430.19
80892 - Harbor Mountain Tank Ladder	\$ -	\$ -	\$ 545.50	\$ 17,000.00	\$ (545.50)	\$ -	\$ -	\$ -	\$ -	\$ 16,454.50
80893 - SCADA Reporting Software	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
80894 - Resource Management/GIS Implementation (W/WW)	\$ -	\$ -	\$ 5,834.05	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,165.95
80908 - Water Transmission Main Emergency Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80913 - Water Tails Interior Condition Assessment Exterior Painting	\$ -	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
80914 - Transmission Main Condition Assessment	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00
80915 - Blue Lake Slope Stabilization	\$ -	\$ -	\$ -	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ -	\$ -	\$ 889,542.16	\$ 2,783,586.59	\$ (111,357.05)	\$ -	\$ -	\$ -	\$ -	\$ 1,894,044.43



Income Statement

Through 09/30/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	12,505.00	3,127.00	3,127.00	9,378.00	25	.00
	3101 - Totals	\$12,505.00	\$3,127.00	\$3,127.00	\$9,378.00	25%	\$0.00
	Department 310 - State Revenue Totals	\$12,505.00	\$3,127.00	\$3,127.00	\$9,378.00	25%	\$0.00
Department 340 - Operating Revenue							
3411							
3411.000	Water-Residential	1,928,800.00	160,969.27	481,441.49	1,447,358.51	25	471,538.86
	3411 - Totals	\$1,928,800.00	\$160,969.27	\$481,441.49	\$1,447,358.51	25%	\$471,538.86
3412							
3412.000	Water-Commercial	1,025,100.00	88,874.01	255,284.61	769,815.39	25	266,904.08
	3412 - Totals	\$1,025,100.00	\$88,874.01	\$255,284.61	\$769,815.39	25%	\$266,904.08
3413							
3413.000	Water-Harbor	8,100.00	857.48	2,595.00	5,505.00	32	3,487.90
	3413 - Totals	\$8,100.00	\$857.48	\$2,595.00	\$5,505.00	32%	\$3,487.90
3491							
3491.000	Jobbing-Labor	35,000.00	.00	394.06	34,605.94	1	4,105.42
	3491 - Totals	\$35,000.00	\$0.00	\$394.06	\$34,605.94	1%	\$4,105.42
3492							
3492.000	Jobbing-Materials/Parts	9,000.00	2,040.29	2,254.44	6,745.56	25	314.74
	3492 - Totals	\$9,000.00	\$2,040.29	\$2,254.44	\$6,745.56	25%	\$314.74
	Department 340 - Operating Revenue Totals	\$3,006,000.00	\$252,741.05	\$741,969.60	\$2,264,030.40	25%	\$746,351.00
Department 350 - Non-Operating Revenue							
3501							
3501.001	Connection Fees	9,000.00	5,320.00	6,840.00	2,160.00	76	3,040.00
3501.003	Other Revenue	.00	.00	100.00	(100.00)	+++	.00
	3501 - Totals	\$9,000.00	\$5,320.00	\$6,940.00	\$2,060.00	77%	\$3,040.00
	Department 350 - Non-Operating Revenue Totals	\$9,000.00	\$5,320.00	\$6,940.00	\$2,060.00	77%	\$3,040.00
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	65,170.00	4,656.18	15,983.67	49,186.33	25	17,184.09
	3610 - Totals	\$65,170.00	\$4,656.18	\$15,983.67	\$49,186.33	25%	\$17,184.09
	Department 360 - Uses of Prop & Investment Totals	\$65,170.00	\$4,656.18	\$15,983.67	\$49,186.33	25%	\$17,184.09



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3820							
3820.000	Bad Debt Collected	1,000.00	.00	139.15	860.85	14	146.46
3820 - Totals		\$1,000.00	\$0.00	\$139.15	\$860.85	14%	\$146.46
Department 380 - Miscellaneous Totals		\$1,000.00	\$0.00	\$139.15	\$860.85	14%	\$146.46
Division 300 - Revenue Totals		\$3,093,675.00	\$265,844.23	\$768,159.42	\$2,325,515.58	25%	\$766,721.55
REVENUE TOTALS		\$3,093,675.00	\$265,844.23	\$768,159.42	\$2,325,515.58	25%	\$766,721.55
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.004	Overtime	23,000.00	.00	.00	23,000.00	0	.00
5110.010	Temp Wages	20,000.00	.00	.00	20,000.00	0	.00
5110 - Totals		\$43,000.00	\$0.00	\$0.00	\$43,000.00	0%	\$0.00
5120							
5120.001	Annual Leave	11,066.00	.00	.00	11,066.00	0	.00
5120.002	SBS	3,314.25	.00	.00	3,314.25	0	.00
5120.003	Medicare	783.96	.00	.00	783.96	0	.00
5120.004	PERS	5,060.00	.00	.00	5,060.00	0	.00
5120.007	Workmen's Compensation	1,883.40	.00	.00	1,883.40	0	.00
5120 - Totals		\$22,107.61	\$0.00	\$0.00	\$22,107.61	0%	\$0.00
5203							
5203.005	Heating Fuel	3,800.00	.00	.00	3,800.00	0	146.32
5203 - Totals		\$3,800.00	\$0.00	\$0.00	\$3,800.00	0%	\$146.32
5204							
5204.000	Telephone	4,000.00	.00	.00	4,000.00	0	.00
5204 - Totals		\$4,000.00	\$0.00	\$0.00	\$4,000.00	0%	\$0.00
5205							
5205.000	Insurance	41,339.00	5,014.22	15,042.66	26,296.34	36	10,334.79
5205 - Totals		\$41,339.00	\$5,014.22	\$15,042.66	\$26,296.34	36%	\$10,334.79
5206							
5206.000	Supplies	1,000.00	.00	.00	1,000.00	0	97.96
5206 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$97.96



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5207							
5207.000	Repairs & Maintenance	.00	.00	.00	.00	+++	178.92
5207 - Totals		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>	<u>\$178.92</u>
5208							
5208.000	Bldg Repair & Maint	4,313.00	1,078.25	1,078.25	3,234.75	25	2,132.86
5208 - Totals		<u>\$4,313.00</u>	<u>\$1,078.25</u>	<u>\$1,078.25</u>	<u>\$3,234.75</u>	<u>25%</u>	<u>\$2,132.86</u>
5211							
5211.000	Data Processing Fees	33,646.00	2,803.83	8,411.49	25,234.51	25	7,973.25
5211 - Totals		<u>\$33,646.00</u>	<u>\$2,803.83</u>	<u>\$8,411.49</u>	<u>\$25,234.51</u>	<u>25%</u>	<u>\$7,973.25</u>
5212							
5212.000	Contracted/Purchased Serv	23,300.00	.00	.00	23,300.00	0	369.31
5212 - Totals		<u>\$23,300.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$23,300.00</u>	<u>0%</u>	<u>\$369.31</u>
5214							
5214.000	Interdepartment Services	444,247.00	25,353.92	76,061.76	368,185.24	17	114,654.84
5214 - Totals		<u>\$444,247.00</u>	<u>\$25,353.92</u>	<u>\$76,061.76</u>	<u>\$368,185.24</u>	<u>17%</u>	<u>\$114,654.84</u>
5222							
5222.000	Postage	7,000.00	.00	.00	7,000.00	0	562.50
5222 - Totals		<u>\$7,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$7,000.00</u>	<u>0%</u>	<u>\$562.50</u>
5224							
5224.000	Dues & Publications	2,000.00	334.00	334.00	1,666.00	17	524.00
5224 - Totals		<u>\$2,000.00</u>	<u>\$334.00</u>	<u>\$334.00</u>	<u>\$1,666.00</u>	<u>17%</u>	<u>\$524.00</u>
5226							
5226.000	Advertising	1,100.00	.00	.00	1,100.00	0	.00
5226 - Totals		<u>\$1,100.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,100.00</u>	<u>0%</u>	<u>\$0.00</u>
5230							
5230.000	Bad Debts	20,000.00	.00	.00	20,000.00	0	.00
5230 - Totals		<u>\$20,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$20,000.00</u>	<u>0%</u>	<u>\$0.00</u>
5231							
5231.000	Credit Card Expense	35,000.00	1,873.97	6,506.93	28,493.07	19	6,371.27
5231 - Totals		<u>\$35,000.00</u>	<u>\$1,873.97</u>	<u>\$6,506.93</u>	<u>\$28,493.07</u>	<u>19%</u>	<u>\$6,371.27</u>
5290							
5290.000	Other Expenses	500.00	.00	.00	500.00	0	8.00
5290 - Totals		<u>\$500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$500.00</u>	<u>0%</u>	<u>\$8.00</u>



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration Totals		\$686,352.61	\$36,458.19	\$107,435.09	\$578,917.52	16%	\$143,354.02
Department 605 - Distribution							
5110							
5110.001	Regular Salaries/Wages	216,454.18	7,534.82	26,864.79	189,589.39	12	25,794.78
5110.002	Holidays	.00	792.24	1,314.56	(1,314.56)	+++	1,646.36
5110.003	Sick Leave	.00	1,474.49	1,728.59	(1,728.59)	+++	1,358.34
5110.004	Overtime	.00	913.31	2,392.44	(2,392.44)	+++	2,981.18
5110 - Totals		\$216,454.18	\$10,714.86	\$32,300.38	\$184,153.80	15%	\$31,780.66
5120							
5120.001	Annual Leave	.00	3,543.52	6,570.17	(6,570.17)	+++	9,208.97
5120.002	SBS	13,268.55	878.64	2,393.57	10,874.98	18	2,541.20
5120.003	Medicare	3,138.57	207.85	566.22	2,572.35	18	601.10
5120.004	PERS	60,125.14	1,049.84	6,453.77	53,671.37	11	9,070.60
5120.005	Health Insurance	80,843.04	5,235.79	16,583.95	64,259.09	21	10,557.64
5120.006	Life Insurance	42.48	2.94	8.29	34.19	20	8.30
5120.007	Workmen's Compensation	9,480.56	475.87	1,296.38	8,184.18	14	1,815.71
5120.011	PERS on Behalf	.00	4,174.00	4,174.00	(4,174.00)	+++	.00
5120 - Totals		\$166,898.34	\$15,568.45	\$38,046.35	\$128,851.99	23%	\$33,803.52
5201							
5201.000	Training and Travel	4,050.00	300.00	300.00	3,750.00	7	200.00
5201 - Totals		\$4,050.00	\$300.00	\$300.00	\$3,750.00	7%	\$200.00
5202							
5202.000	Uniforms	500.00	.00	.00	500.00	0	80.99
5202 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$80.99
5203							
5203.001	Electric	38,000.00	5,922.70	9,010.07	28,989.93	24	5,828.47
5203 - Totals		\$38,000.00	\$5,922.70	\$9,010.07	\$28,989.93	24%	\$5,828.47
5204							
5204.001	Cell Phone Stipend	900.00	75.00	225.00	675.00	25	225.00
5204 - Totals		\$900.00	\$75.00	\$225.00	\$675.00	25%	\$225.00
5206							
5206.000	Supplies	34,540.51	191.82	1,732.33	32,808.18	5	.00
5206 - Totals		\$34,540.51	\$191.82	\$1,732.33	\$32,808.18	5%	\$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 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5207							
5207.000	Repairs & Maintenance	4,000.00	1,087.38	1,807.38	2,192.62	45	796.10
5207 - Totals		\$4,000.00	\$1,087.38	\$1,807.38	\$2,192.62	45%	\$796.10
5212							
5212.000	Contracted/Purchased Serv	47,000.00	.00	.00	47,000.00	0	3,895.00
5212 - Totals		\$47,000.00	\$0.00	\$0.00	\$47,000.00	0%	\$3,895.00
5221							
5221.000	Transportation/Vehicles	14,787.00	797.77	2,869.60	11,917.40	19	4,019.78
5221 - Totals		\$14,787.00	\$797.77	\$2,869.60	\$11,917.40	19%	\$4,019.78
5223							
5223.000	Tools & Small Equipment	5,800.00	.00	.00	5,800.00	0	.00
5223 - Totals		\$5,800.00	\$0.00	\$0.00	\$5,800.00	0%	\$0.00
5227							
5227.002	Rent-Equipment	3,000.00	.00	.00	3,000.00	0	1,726.30
5227 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$1,726.30
5290							
5290.000	Other Expenses	500.00	.00	.00	500.00	0	.00
5290.100	Unanticipated Repairs	200,000.00	.00	475.00	199,525.00	0	3,522.43
5290 - Totals		\$200,500.00	\$0.00	\$475.00	\$200,025.00	0%	\$3,522.43
Department 605 - Distribution Totals		\$736,430.03	\$34,657.98	\$86,766.11	\$649,663.92	12%	\$85,878.25
Department 610 - Treatment							
5110							
5110.001	Regular Salaries/Wages	4,836.00	2,912.47	11,300.55	(6,464.55)	234	10,777.22
5110.004	Overtime	.00	.00	.00	.00	+++	716.35
5110 - Totals		\$4,836.00	\$2,912.47	\$11,300.55	(\$6,464.55)	234%	\$11,493.57
5120							
5120.002	SBS	296.51	178.54	695.72	(399.21)	235	704.55
5120.003	Medicare	70.14	42.23	164.54	(94.40)	235	166.66
5120.004	PERS	1,064.13	(398.25)	1,457.88	(393.75)	137	2,528.57
5120.005	Health Insurance	.00	1,011.15	4,361.69	(4,361.69)	+++	3,374.80
5120.006	Life Insurance	.00	.60	2.33	(2.33)	+++	2.32
5120.007	Workmen's Compensation	211.86	96.69	376.79	(164.93)	178	503.42



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 610 - Treatment							
5120.011	PERS on Behalf	.00	2,079.00	2,079.00	(2,079.00)	+++	.00
5120	- Totals	\$1,642.64	\$3,009.96	\$9,137.95	(\$7,495.31)	556%	\$7,280.32
5201							
5201.000	Training and Travel	5,400.00	.00	.00	5,400.00	0	447.00
5201	- Totals	\$5,400.00	\$0.00	\$0.00	\$5,400.00	0%	\$447.00
5202							
5202.000	Uniforms	500.00	.00	.00	500.00	0	.00
5202	- Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5203							
5203.001	Electric	53,000.00	4,045.18	8,464.44	44,535.56	16	7,595.93
5203	- Totals	\$53,000.00	\$4,045.18	\$8,464.44	\$44,535.56	16%	\$7,595.93
5206							
5206.000	Supplies	100,000.00	3,867.01	11,810.71	88,189.29	12	29,490.99
5206	- Totals	\$100,000.00	\$3,867.01	\$11,810.71	\$88,189.29	12%	\$29,490.99
5207							
5207.000	Repairs & Maintenance	12,000.00	736.39	736.39	11,263.61	6	703.69
5207	- Totals	\$12,000.00	\$736.39	\$736.39	\$11,263.61	6%	\$703.69
5212							
5212.000	Contracted/Purchased Serv	31,273.00	53.93	104.23	31,168.77	0	538.36
5212	- Totals	\$31,273.00	\$53.93	\$104.23	\$31,168.77	0%	\$538.36
5223							
5223.000	Tools & Small Equipment	5,000.00	.00	.00	5,000.00	0	.00
5223	- Totals	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$0.00
5290							
5290.000	Other Expenses	1,500.00	.00	.00	1,500.00	0	.00
5290	- Totals	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$0.00
Department 610 - Treatment Totals		\$215,151.64	\$14,624.94	\$41,554.27	\$173,597.37	19%	\$57,549.86
Division 600 - Operations Totals		\$1,637,934.28	\$85,741.11	\$235,755.47	\$1,402,178.81	14%	\$286,782.13



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 640 - Depreciation/Amortization							
6202							
6202.000	Depreciation-Plants	1,024,985.00	87,534.79	262,604.37	762,380.63	26	256,246.32
	6202 - Totals	\$1,024,985.00	\$87,534.79	\$262,604.37	\$762,380.63	26%	\$256,246.32
6205							
6205.000	Depreciation-Buildings	296,720.00	24,726.70	74,180.10	222,539.90	25	74,180.10
	6205 - Totals	\$296,720.00	\$24,726.70	\$74,180.10	\$222,539.90	25%	\$74,180.10
6206							
6206.000	Depreciation-Machinery	5,501.00	462.66	1,387.98	4,113.02	25	1,375.41
	6206 - Totals	\$5,501.00	\$462.66	\$1,387.98	\$4,113.02	25%	\$1,375.41
	Division 640 - Depreciation/Amortization Totals	\$1,327,206.00	\$112,724.15	\$338,172.45	\$989,033.55	25%	\$331,801.83
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	209,097.00	3,022.76	4,052.69	205,044.31	2	4,524.92
	5295 - Totals	\$209,097.00	\$3,022.76	\$4,052.69	\$205,044.31	2%	\$4,524.92
7301							
7301.000	Note Principal Payments	390,735.00	26,905.00	31,482.46	359,252.54	8	31,482.46
	7301 - Totals	\$390,735.00	\$26,905.00	\$31,482.46	\$359,252.54	8%	\$31,482.46
	Division 650 - Debt Payments Totals	\$599,832.00	\$29,927.76	\$35,535.15	\$564,296.85	6%	\$36,007.38
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	80,000.00	.00	.00	80,000.00	0	(3,437.80)
	7106 - Totals	\$80,000.00	\$0.00	\$0.00	\$80,000.00	0%	(\$3,437.80)
	Division 670 - Fixed Assets Totals	\$80,000.00	\$0.00	\$0.00	\$80,000.00	0%	(\$3,437.80)
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	711,425.00	.00	1,268,261.84	(556,836.84)	178	657,000.00
	7200 - Totals	\$711,425.00	\$0.00	\$1,268,261.84	(\$556,836.84)	178%	\$657,000.00
	Division 680 - Transfers Between Funds Totals	\$711,425.00	\$0.00	\$1,268,261.84	(\$556,836.84)	178%	\$657,000.00
	EXPENSE TOTALS	\$4,356,397.28	\$228,393.02	\$1,877,724.91	\$2,478,672.37	43%	\$1,308,153.54
Fund 210 - Water Fund Totals							
	REVENUE TOTALS	3,093,675.00	265,844.23	768,159.42	2,325,515.58	25%	766,721.55
	EXPENSE TOTALS	4,356,397.28	228,393.02	1,877,724.91	2,478,672.37	43%	1,308,153.54
	Fund 210 - Water Fund Net Gain (Loss)	(\$1,262,722.28)	\$37,451.21	(\$1,109,565.49)	\$153,156.79	88%	(\$541,431.99)



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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 Totals						
	REVENUE TOTALS	3,093,675.00	265,844.23	768,159.42	2,325,515.58	25%	766,721.55
	EXPENSE TOTALS	4,356,397.28	228,393.02	1,877,724.91	2,478,672.37	43%	1,308,153.54
	Fund Type Enterprise Funds Net Gain (Loss)	(\$1,262,722.28)	\$37,451.21	(\$1,109,565.49)	\$153,156.79	88%	(\$541,431.99)
	Fund Category Proprietary Funds Totals						
	REVENUE TOTALS	3,093,675.00	265,844.23	768,159.42	2,325,515.58	25%	766,721.55
	EXPENSE TOTALS	4,356,397.28	228,393.02	1,877,724.91	2,478,672.37	43%	1,308,153.54
	Fund Category Proprietary Funds Net Gain (Loss)	(\$1,262,722.28)	\$37,451.21	(\$1,109,565.49)	\$153,156.79	88%	(\$541,431.99)
	Grand Totals						
	REVENUE TOTALS	3,093,675.00	265,844.23	768,159.42	2,325,515.58	25%	766,721.55
	EXPENSE TOTALS	4,356,397.28	228,393.02	1,877,724.91	2,478,672.37	43%	1,308,153.54
	Grand Total Net Gain (Loss)	(\$1,262,722.28)	\$37,451.21	(\$1,109,565.49)	\$153,156.79	88%	(\$541,431.99)



Income Statement

Through 09/30/20

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 720 - Capital Projects-Water							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.020	Loan Proceeds	.00	13,345.00	13,345.00	(13,345.00)	+++	55,577.05
	3101 - Totals	\$0.00	\$13,345.00	\$13,345.00	(\$13,345.00)	+++	\$55,577.05
	Department 310 - State Revenue Totals	\$0.00	\$13,345.00	\$13,345.00	(\$13,345.00)	+++	\$55,577.05
Department 315 - Federal Revenue							
3151							
3151.020	Loan proceeds	.00	251,259.28	251,259.28	(251,259.28)	+++	26,989.65
	3151 - Totals	\$0.00	\$251,259.28	\$251,259.28	(\$251,259.28)	+++	\$26,989.65
	Department 315 - Federal Revenue Totals	\$0.00	\$251,259.28	\$251,259.28	(\$251,259.28)	+++	\$26,989.65
Department 390 - Cash Basis Receipts							
3950							
3950.210	Transfer In Water	690,000.00	.00	1,246,836.84	(556,836.84)	181	657,000.00
	3950 - Totals	\$690,000.00	\$0.00	\$1,246,836.84	(\$556,836.84)	181%	\$657,000.00
	Department 390 - Cash Basis Receipts Totals	\$690,000.00	\$0.00	\$1,246,836.84	(\$556,836.84)	181%	\$657,000.00
	Division 300 - Revenue Totals	\$690,000.00	\$264,604.28	\$1,511,441.12	(\$821,441.12)	219%	\$739,566.70
	REVENUE TOTALS	\$690,000.00	\$264,604.28	\$1,511,441.12	(\$821,441.12)	219%	\$739,566.70
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	68,964.27
	5206 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$68,964.27
5212							
5212.000	Contracted/Purchased Serv	3,860,048.93	262,933.58	263,316.29	3,596,732.64	7	28,976.43
	5212 - Totals	\$3,860,048.93	\$262,933.58	\$263,316.29	\$3,596,732.64	7%	\$28,976.43
5214							
5214.000	Interdepartment Services	.00	4,513.49	4,513.49	(4,513.49)	+++	23,586.03
	5214 - Totals	\$0.00	\$4,513.49	\$4,513.49	(\$4,513.49)	+++	\$23,586.03



Income Statement

Through 09/30/20

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	720 - Capital Projects-Water						
	EXPENSE						
	Division 600 - Operations						
	Department 630 - Operations						
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	55,068.76
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$55,068.76
Department	630 - Operations Totals	\$3,860,048.93	\$267,447.07	\$267,829.78	\$3,592,219.15	7%	\$176,595.49
Division	600 - Operations Totals	\$3,860,048.93	\$267,447.07	\$267,829.78	\$3,592,219.15	7%	\$176,595.49
	EXPENSE TOTALS	\$3,860,048.93	\$267,447.07	\$267,829.78	\$3,592,219.15	7%	\$176,595.49
Fund	720 - Capital Projects-Water Totals						
	REVENUE TOTALS	690,000.00	264,604.28	1,511,441.12	(821,441.12)	219%	739,566.70
	EXPENSE TOTALS	3,860,048.93	267,447.07	267,829.78	3,592,219.15	7%	176,595.49
Fund	720 - Capital Projects-Water Net Gain (Loss)	(\$3,170,048.93)	(\$2,842.79)	\$1,243,611.34	\$4,413,660.27	(39%)	\$562,971.21
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	690,000.00	264,604.28	1,511,441.12	(821,441.12)	219%	739,566.70
	EXPENSE TOTALS	3,860,048.93	267,447.07	267,829.78	3,592,219.15	7%	176,595.49
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$3,170,048.93)	(\$2,842.79)	\$1,243,611.34	\$4,413,660.27	(39%)	\$562,971.21
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	690,000.00	264,604.28	1,511,441.12	(821,441.12)	219%	739,566.70
	EXPENSE TOTALS	3,860,048.93	267,447.07	267,829.78	3,592,219.15	7%	176,595.49
Fund Category	Proprietary Funds Net Gain (Loss)	(\$3,170,048.93)	(\$2,842.79)	\$1,243,611.34	\$4,413,660.27	(39%)	\$562,971.21
	Grand Totals						
	REVENUE TOTALS	690,000.00	264,604.28	1,511,441.12	(821,441.12)	219%	739,566.70
	EXPENSE TOTALS	3,860,048.93	267,447.07	267,829.78	3,592,219.15	7%	176,595.49
	Grand Total Net Gain (Loss)	(\$3,170,048.93)	(\$2,842.79)	\$1,243,611.34	\$4,413,660.27	(39%)	\$562,971.21



Balance Sheet

Through 09/30/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 210 - Water Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	118,167.00	20,272.00	97,895.00	482.91
1027 - Totals		\$118,167.00	\$20,272.00	\$97,895.00	482.91%
1030					
1030.100	Investment-Central Trea.	2,516,644.43	1,988,120.70	528,523.73	26.58
1030 - Totals		\$2,516,644.43	\$1,988,120.70	\$528,523.73	26.58%
1050					
1050.000	Accts Rec.-Misc Billing	4,134.81	3,026.21	1,108.60	36.63
1050.010	Accts Rec.-Utility Billing	185,563.20	178,813.56	6,749.64	3.77
1050.050	Accts Rec.-Collections	34,227.61	29,022.45	5,205.16	17.93
1050.900	Allowance - Doubtful Acct	(34,227.61)	(29,022.45)	(5,205.16)	(17.93)
1050 - Totals		\$189,698.01	\$181,839.77	\$7,858.24	4.32%
1070					
1070.010	Notes Receivable	(.01)	(.01)	.00	.00
1070 - Totals		(\$0.01)	(\$0.01)	\$0.00	0.00%
1100					
1100.010	Inventory - Materials	246,429.60	225,874.99	20,554.61	9.10
1100 - Totals		\$246,429.60	\$225,874.99	\$20,554.61	9.10%
1200					
1200.020	Prepaid Insurance	45,128.01	31,004.34	14,123.67	45.55
1200.030	Prepaid Workers Compensation Insurance	6,756.62	7,356.91	(600.29)	(8.16)
1200 - Totals		\$51,884.63	\$38,361.25	\$13,523.38	35.25%
1420					
1420.000	Net OPEB Asset	2,810.00	.00	2,810.00	+++
1420 - Totals		\$2,810.00	\$0.00	\$2,810.00	+++
1425					
1425.000	Deferred Outflow OPEB	31,625.00	28,396.00	3,229.00	11.37
1425 - Totals		\$31,625.00	\$28,396.00	\$3,229.00	11.37%
1520					
1520.100	Water Plant	37,729,618.64	36,217,582.88	1,512,035.76	4.17
1520 - Totals		\$37,729,618.64	\$36,217,582.88	\$1,512,035.76	4.17%
1540					
1540.000	Buildings	8,894,611.74	8,894,611.74	.00	.00
1540 - Totals		\$8,894,611.74	\$8,894,611.74	\$0.00	0.00%



Balance Sheet

Through 09/30/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 210 - Water Fund					
ASSETS					
1550					
1550.000	Machinery & Equipment	208,392.76	208,392.76	.00	.00
1550 - Totals		\$208,392.76	\$208,392.76	\$0.00	0.00%
1620					
1620.000	Accumulated Depr Ut Plant	(17,789,822.90)	(16,733,039.46)	(1,056,783.44)	(6.32)
1620 - Totals		(\$17,789,822.90)	(\$16,733,039.46)	(\$1,056,783.44)	(6.32%)
1640					
1640.000	Accumulated Depr Building	(1,557,902.10)	(1,261,181.70)	(296,720.40)	(23.53)
1640 - Totals		(\$1,557,902.10)	(\$1,261,181.70)	(\$296,720.40)	(23.53%)
1650					
1650.000	Accumulated Depr Equipmnt	(155,245.03)	(149,680.53)	(5,564.50)	(3.72)
1650 - Totals		(\$155,245.03)	(\$149,680.53)	(\$5,564.50)	(3.72%)
1810					
1810.100	Water Rights ALP	23,483.00	23,483.00	.00	.00
1810 - Totals		\$23,483.00	\$23,483.00	\$0.00	0.00%
1825					
1825.000	Deferred Outflow Pension	63,372.00	37,575.00	25,797.00	68.65
1825 - Totals		\$63,372.00	\$37,575.00	\$25,797.00	68.65%
ASSETS TOTALS		\$30,573,766.77	\$29,720,608.39	\$853,158.38	2.87%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2060					
2060.000	Compensated Absences Pay.	28,276.57	27,354.24	922.33	3.37
2060 - Totals		\$28,276.57	\$27,354.24	\$922.33	3.37%
2100					
2100.007	Deposits - Water	100.00	.00	100.00	+++
2100 - Totals		\$100.00	\$0.00	\$100.00	+++
2200					
2200.002	Interest Payable-Notes	50,517.68	32,390.50	18,127.18	55.96
2200 - Totals		\$50,517.68	\$32,390.50	\$18,127.18	55.96%
2450					
2450.300	Deferred Inflow OPEB	15,727.00	34,882.00	(19,155.00)	(54.91)
2450.900	Net OPEB Liability	12,399.00	81,835.00	(69,436.00)	(84.85)
2450 - Totals		\$28,126.00	\$116,717.00	(\$88,591.00)	(75.90%)



Balance Sheet

Through 09/30/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
Fund	210 - Water Fund				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2500					
2500.500	Notes Payable-State	6,930,034.79	6,807,164.83	122,869.96	1.81
2500.900	Net Pension Liability	364,007.00	354,299.00	9,708.00	2.74
	2500 - Totals	\$7,294,041.79	\$7,161,463.83	\$132,577.96	1.85%
2700					
2700.300	Deferred Inflow Pension	21,264.00	18,177.00	3,087.00	16.98
	2700 - Totals	\$21,264.00	\$18,177.00	\$3,087.00	16.98%
	LIABILITIES TOTALS	\$7,422,326.04	\$7,356,102.57	\$66,223.47	0.90%
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	53,838.86	53,838.86	.00	.00
2800.002	Contributed Cap.-State	13,579,799.42	13,579,799.42	.00	.00
2800.003	Contributed Cap.-Local	80,301.48	80,301.48	.00	.00
	2800 - Totals	\$13,713,939.76	\$13,713,939.76	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	(11,860.61)	(11,860.61)	.00	.00
	2900 - Totals	(\$11,860.61)	(\$11,860.61)	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	(1,024,704.43)	(1,024,704.43)	.00	.00
	2910 - Totals	(\$1,024,704.43)	(\$1,024,704.43)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	11,574,205.79	10,219,137.38	1,355,068.41	13.26
2920.500	Post Soft Close Entries	(2,434.18)	(2,434.18)	.00	.00
	2920 - Totals	\$11,571,771.61	\$10,216,703.20	\$1,355,068.41	13.26%
2965					
2965.000	P/Y Encumbrance Control	11,859.89	11,859.89	.00	.00
	2965 - Totals	\$11,859.89	\$11,859.89	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$24,261,006.22	\$22,905,937.81	\$1,355,068.41	5.92%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(768,159.42)			
	Fund Expenses	1,877,724.91			
	FUND EQUITY TOTALS	\$23,151,440.73	\$22,905,937.81	\$245,502.92	1.07%
	LIABILITIES AND FUND EQUITY TOTALS	\$30,573,766.77	\$30,262,040.38	\$311,726.39	1.03%
	Fund 210 - Water Fund Totals	\$0.00	(\$541,431.99)	\$541,431.99	100.00%



Balance Sheet

Through 09/30/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds					
	Fund Type	Enterprise Funds Totals	\$0.00	(\$541,431.99)	\$541,431.99	100.00%
	Fund Category	Proprietary Funds Totals	\$0.00	(\$541,431.99)	\$541,431.99	100.00%
		Grand Totals	\$0.00	(\$541,431.99)	\$541,431.99	100.00%



Balance Sheet

Through 09/30/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Capital Projects Funds				
Fund	720 - Capital Projects-Water				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	1,495,489.35	1,107,051.95	388,437.40	35.09
	1030 - Totals	\$1,495,489.35	\$1,107,051.95	\$388,437.40	35.09%
1050					
1050.060	Accts Rec.- State	147,296.30	253,200.66	(105,904.36)	(41.83)
1050.070	Accts Rec.- Federal	251,259.28	200,154.01	51,105.27	25.53
	1050 - Totals	\$398,555.58	\$453,354.67	(\$54,799.09)	(12.09%)
1590					
1590.000	Construction in Progress	621,712.38	1,229,746.32	(608,033.94)	(49.44)
	1590 - Totals	\$621,712.38	\$1,229,746.32	(\$608,033.94)	(49.44%)
	ASSETS TOTALS	\$2,515,757.31	\$2,790,152.94	(\$274,395.63)	(9.83%)
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	1,319,191.95	1,319,191.95	.00	.00
2800.002	Contributed Cap.-State	181,396.23	181,396.23	.00	.00
	2800 - Totals	\$1,500,588.18	\$1,500,588.18	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	363,522.04	363,522.04	.00	.00
	2900 - Totals	\$363,522.04	\$363,522.04	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	1,743,704.43	1,743,704.43	.00	.00
	2910 - Totals	\$1,743,704.43	\$1,743,704.43	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(1,972,146.64)	(1,017,110.88)	(955,035.76)	(93.90)
	2920 - Totals	(\$1,972,146.64)	(\$1,017,110.88)	(\$955,035.76)	(93.90%)
2965					
2965.000	P/Y Encumbrance Control	(363,522.04)	(363,522.04)	.00	.00
	2965 - Totals	(\$363,522.04)	(\$363,522.04)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$1,272,145.97	\$2,227,181.73	(\$955,035.76)	(42.88%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(1,511,441.12)			
	Fund Expenses	267,829.78			
	FUND EQUITY TOTALS	\$2,515,757.31	\$2,227,181.73	\$288,575.58	12.96%
	LIABILITIES AND FUND EQUITY TOTALS	\$2,515,757.31	\$2,227,181.73	\$288,575.58	12.96%



Balance Sheet

Through 09/30/20

Detail Listing

Include Rollup Account/Rollup to Account
























Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Capital Projects Funds				
Fund	720 - Capital Projects-Water Totals	\$0.00	\$562,971.21	(\$562,971.21)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$562,971.21	(\$562,971.21)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$562,971.21	(\$562,971.21)	(100.00%)
	Grand Totals	\$0.00	\$562,971.21	(\$562,971.21)	(100.00%)




Wastewater Utility

Financial Analysis

As Of, And For the Fiscal Quarter Ending, September 30, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	882,266	 Not Meaningfully Different	 Met Plan	 Increase in wastewater revenue attributable to 6.6% increase in user fees in FY2020
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	335,255	n/a	Under Budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	527,844	 Increased	 Exceeded Plan	Increase in wastewater EBID attributable to 6.6% increase in user fees in FY2020
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	273,795	 Increased	 Exceeded Plan	Increase in wastewater EBID attributable to 6.6% increase in user fees in FY2020
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	176,111	 Increased	 Exceeded Plan	Continue to Monitor 
Total Working Capital (What total resources are available in the fund)	8,646,167	 Increased	 Met Plan	Increasing, but still not sufficient to fully fund capital improvements without new debt 
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	2,618,809	 Decreased	 Met Plan	Watch trend 
Undesignated Working Capital (How much of the fund's resources are available?)	5,559,032	 Declined By \$261.6K	 Met Plan	Increasing, but still not sufficient to fully fund capital improvements without new debt 
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	1,563.88	 Greater Than Last Year	 Exceeded Plan	Watch trend 

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	1,005.49	 Greater Than Last Year	 Exceeded Plan	Watch trend 
--	-----------------	--	--	--

The financial performance of the Wastewater Fund met or exceeded most aspects of the FY2020 financial plan for FY2020, and, was also improved over FY2019 in most metrics.

Compared to the first fiscal quarter of FY2020, wastewater user fee revenue increased by \$14.4K, or 1.7K; the 2% wastewater user fee increase passed for FY2020 was the reason for the increase. Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$527.8K, a 26.0% increase over the comparable period in FY2020. Net income for the quarter was \$273.8K, an increase of \$98.9K over FY2020. Compared to plan, net income exceeded the planned amount by \$186.4K.

Working capital for the Wastewater Treatment Fund decreased by (\$225.6K) from June 30, 2020, from \$8,871.7K to \$8,646.2K. The primary reason for the decline was significant capital outlays during the quarter. Total capital outlays were \$2,618.8K and outlays from designated capital were \$326.2K.

While the Wastewater Fund's working capital is greater than most other CBS enterprise funds, its situation is similar in that there is significant need both now, and in the near future, to accumulate working capital for capital investments to maintain infrastructure. All available working capital is either formally appropriated for capital improvements, or, informally earmarked for them.

Major elements of Municipal wastewater treatment infrastructure are rapidly reaching the end of their useful life and are in danger of failing. The Municipality has already experienced multiple leaks in the sewer force main which connects the main commercial and residential areas with the treatment plant on Japonski Island. The leaks are due to a combination of age and corrosion, and, full replacement of the aging main will be an expensive proposition. Many of the sewer lift stations are also in need of significant overhauls and upgrades, several of which are currently underway. There is insufficient working capital within the wastewater fund to accomplish these significant repairs without taking on additional debt.

City and Borough of Sitka
Wastewater Utility
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2021

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	FY2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L = 25.00%)	Variance To FY2021 Plan
Revenue:									
Water Sales	865,316	-	-	-	865,316	850,962	14,354	849,850	15,466
Jobbing	-	-	-	-	-	35,789	(35,789)	43,000	(43,000)
Other Operating Revenue	<u>16,950</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,950</u>	<u>3,040</u>	<u>13,910</u>	<u>14,065</u>	<u>2,885</u>
Total Revenue:	882,266	-	-	-	882,266	889,791	(7,525)	906,915	(24,649)
Cost of Sales:									
Collections	222,619	-	-	-	222,619	213,064	(9,555)	373,985	151,366
Treatment	94,827	-	-	-	94,827	86,429	(8,398)	56,244	(38,584)
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	<u>222,363</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>222,363</u>	<u>223,807</u>	<u>1,444</u>	<u>223,807</u>	<u>1,444</u>
Total Cost of Sales:	<u>539,809</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>539,809</u>	<u>523,300</u>	<u>(16,509)</u>	<u>654,036</u>	<u>114,227</u>
Gross Margin:	342,457 38.82%	- 0.00%	- 0.00%	- 0.00%	342,457 38.82%	366,491 41.19%	(24,034) -2.37%	252,880 27.88%	89,577 10.93%
Selling and Administrative Expenses	<u>36,976</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,976</u>	<u>171,242</u>	<u>134,266</u>	<u>259,448</u>	<u>222,472</u>
Earnings Before Interest (EBI):	305,481 34.62%	- 0.00%	- 0.00%	- 0.00%	305,481 34.62%	195,249 21.94%	110,232 12.68%	(6,569) -0.72%	312,050 35.35%
Non-operating Revenue and Expense:									
Non-operating revenue:	20,700	-	-	-	20,700	39,514	(18,814)	41,713	(21,013)
Grant Revenue	-	-	-	-	-	-	-	-	-
Interest Expense:	<u>(52,386)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(52,386)</u>	<u>(59,912)</u>	<u>7,526</u>	<u>52,274</u>	<u>(104,660)</u>
Total Non-operating Revenue & Expense:	<u>(31,686)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(31,686)</u>	<u>(20,398)</u>	<u>(11,288)</u>	<u>93,987</u>	<u>(125,673)</u>
Net Income:	<u><u>273,795</u></u> 31.03%	<u><u>-</u></u> 0.00%	<u><u>-</u></u> 0.00%	<u><u>-</u></u> 0.00%	<u><u>273,795</u></u> 31.03%	<u><u>174,851</u></u> 19.65%	<u><u>98,944</u></u> -1314.87%	<u><u>87,418</u></u> 9.64%	<u><u>186,377</u></u> 21.39%
Earnings Before Interest and Depreciation (EBID):	527,844 59.83%	- 0.00%	- 0.00%	- 0.00%	527,844 59.83%	419,056 47.10%	108,788 12.73%	217,239 23.95%	313,494 35.87%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	496,158	-	-	-	496,158	398,658	97,500	311,225	184,933
Debt Principal	<u>97,684</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,684</u>	<u>78,115</u>	<u>(19,569)</u>	<u>97,684</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	<u>398,474</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>398,474</u>	<u>320,543</u>	<u>77,931</u>	<u>213,542</u>	<u>184,933</u>
Debt Principal Coverage Percentage	508%	0%	0%	0%	507.92%	510.35%	-2.43%	318.60%	189.32%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (from above)	398,474	-	-	-	398,474	320,543	77,931	213,542	184,933
Depreciation	<u>222,363</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>222,363</u>	<u>223,807</u>	<u>1,444</u>	<u>222,363</u>	<u>-</u>
Cash	<u>176,111</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>176,111</u>	<u>96,736</u>	<u>79,375</u>	<u>(8,822)</u>	<u>184,933</u>
Working Capital/Balance Sheet									
Cash Flow:									
Net Income Plus Depreciation Less Principal	398,474	-	-	-	398,474	320,543	77,931	213,542	184,933

City and Borough of Sitka
Wastewater Utility
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2021

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	FY2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L = 25.00%)	Variance To FY2021 Plan
CapEx, Accruals, and other Balance Sheet Changes	(624,055)	-	-	-	(624,055)	37,038	(661,093)	(624,055)	-
Increase in (Decrease in) Working Capital	(225,581)	-	-	-	(225,581)	357,581	(583,162)	(410,514)	184,933
Plus Beginning Total Working Capital	8,871,748	-	-	-	8,871,748	7,790,766	1,080,982	8,871,748	-
Equals Ending Total Working Capital:	8,646,167	-	-	-	8,646,167	8,148,347	497,820	8,461,234	184,933
Working Capital Detail:									
Repair Reserve (1% of PPE):	468,326	-	-	-	468,326				
Working Capital Designated for CapEx	2,618,809	-	-	-	2,618,809				
Undesignated Working Capital	5,559,032	-	-	-	5,559,032				
Total Working Capital:	8,646,167	-	-	-	8,646,167				
Days On Hand Annual Cash Outlays:									
Total Working Capital:	1,563.88				1,563.88				
Less Repair Reserve:	1,498.87				1,498.87				
Undesignated Working Capital	1,005.49				1,005.49				
Working Capital Calculation:									
	9,452,908	-	-	-	9,452,908				
	(493,393)	-	-	-	(493,393)				
	(313,348)	-	-	-	(313,348)				
	8,646,167	-	-	-	8,646,167				

Project	FY2021 Appropriations	FY2021 Payments-Loan Grant & Other	Cash	State Grant A/R	State Loan A/R	Federal Loan A/R	Construction In Progress 6/30/2020	Advertising Expenses	Supplies Expense
90447 - WWTP Control System	\$ -	\$ -	\$ 157,037.83	\$ -	\$ -	\$ -	\$ 210,672.17	\$ -	\$ -
90531 - Monastery/Kincaid Sewer Design Replacement	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90565 - Jamestown Bay Lift Station Rebuild	\$ -	\$ -	\$ 58,231.68	\$ -	\$ -	\$ -	\$ 26,768.32	\$ -	\$ -
90655 - WWTP Rehabilitation	\$ -	\$ 138,255.20	\$ (4,784,551.70)	\$ -	\$ 4,805,933.19	\$ -	\$ 4,092,990.45	\$ -	\$ 41,061.70
90676 - Brady Street Lift Station	\$ -	\$ -	\$ 182,336.83	\$ -	\$ 217,400.00	\$ -	\$ 237,058.16	\$ -	\$ -
90713 - Crescent & Landfill Lift Station Replacement	\$ -	\$ -	\$ (0.20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90750 - WWTP Building Envelope	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,994.60	\$ -	\$ -
90783 - Replace Generators - Lift Stations	\$ -	\$ -	\$ 166,257.00	\$ -	\$ -	\$ -	\$ 69,743.00	\$ -	\$ -
90784 - WWTP Garage Door & Blowers	\$ -	\$ -	\$ 13,710.78	\$ -	\$ -	\$ -	\$ 73,721.52	\$ -	\$ 2,015.89
90790 - DeGroff Street Utilities and Street Improvements	\$ -	\$ -	\$ (106,775.67)	\$ -	\$ 188,094.34	\$ -	\$ -	\$ -	\$ -
90796 - Brady Street Water/Wastewater HPR To Gavin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90800 - Hypochlorite Injection System	\$ -	\$ -	\$ 24,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90801 - Sitka FY17 Paving	\$ -	\$ -	\$ 30,491.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90803 - Marine Street Street Improvements - Erler to Osprey	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90805 - Replace 1995 CCTV Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90808 - Replace WWTP Chlorine Generator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90809 - Replace WWTP Influent Grinder	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90813 - Upgrade RV Dump Site	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90816 - Channel Lift Station	\$ -	\$ 22,117.09	\$ 5,656.88	\$ -	\$ 51,304.56	\$ 51,304.56	\$ 66,663.36	\$ -	\$ -
90819 - South Lake / West Degroff Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90838 - Lincoln Street Paving (Harbor Way to Harbor Drive)	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90843 - Lake Street (DeGroff to Arrowhead & Hirst) Utility Improvements	\$ -	\$ -	\$ 53,778.07	\$ -	\$ -	\$ -	\$ 21,221.93	\$ -	\$ -
90844 - Lincoln Street (Jeff Davis to Harbor Drive) Utility Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90845 - Trailer-Mounted 3-Phase Generator	\$ -	\$ -	\$ 90,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90846 - WWTP Generator Replacement	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90856 - Thompsen Lift Station Rehabilitation (Q4 FY18)	\$ -	\$ -	\$ 188,622.27	\$ -	\$ -	\$ -	\$ 161,377.73	\$ -	\$ -
90858 - Eagle Way LS	\$ -	\$ -	\$ 431,638.80	\$ -	\$ 60,152.27	\$ -	\$ 171,228.42	\$ -	\$ -
90862 - Japonski Sewer Force Main Condition Assessment	\$ -	\$ 38,208.93	\$ 286,960.73	\$ -	\$ -	\$ -	\$ 961.14	\$ -	\$ -
90877 - Brady & Gavan Street Paving	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90878 - Katlian Street Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90894 - Resource Management/GIS Implementation (W/WW)	\$ -	\$ -	\$ 19,165.94	\$ -	\$ -	\$ -	\$ 5,834.06	\$ -	\$ -
90895 - Wastewater Master Plan	\$ -	\$ -	\$ 119,982.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90896 - Lake & Lincoln 20 hp Pump	\$ -	\$ -	\$ 27,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90897 - WW Lift Station #6 6.5 hp Pump	\$ -	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90898 - Granite Creek WW Pump	\$ -	\$ -	\$ 16,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90916 - WWTP Manifold Assessment/Design	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90917 - Lincoln Street Lift Station Valve Replacemen	\$ 55,000.00	\$ -	\$ 55,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90918 - WWTP Clarifier Drive Replacement	\$ 55,000.00	\$ -	\$ 55,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90919 - Thompsen Harbor Lift Station replacement	\$ 75,000.00	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
closed projects	\$ 245,000.00	\$ 198,581.22	\$ (2,508,456.80)	\$ -	\$ 5,322,884.36	\$ 51,304.56	\$ 2,034,909.47	\$ -	\$ 43,077.59

Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Other & Mixed Project Expense	Total Expenses	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction In Progress 6/30/2021	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
\$ 120,290.00	\$ -	\$ -	\$ 120,290.00	\$ -	\$ -	\$ 330,962.17	\$ 488,000.00	\$ -	\$ -	\$ -	\$ 157,037.83
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,768.32	\$ 85,000.00	\$ -	\$ -	\$ -	\$ 58,231.68
\$ 1,846,388.45	\$ 42,700.86	\$ -	\$ 1,930,151.01	\$ -	\$ -	\$ 6,023,141.46	\$ 6,044,522.95	\$ -	\$ 242,034.21	\$ 242,034.21	\$ (220,652.72)
\$ 8,385.00	\$ 979.01	\$ -	\$ 9,364.01	\$ -	\$ -	\$ 246,422.17	\$ 646,159.00	\$ -	\$ -	\$ -	\$ 399,736.83
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.20)	\$ -	\$ -	\$ -	\$ (0.20)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,994.60	\$ 24,994.60	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,743.00	\$ 236,000.00	\$ -	\$ -	\$ -	\$ 166,257.00
\$ 551.81	\$ -	\$ -	\$ 2,567.70	\$ -	\$ -	\$ 76,289.22	\$ 90,000.00	\$ -	\$ -	\$ -	\$ 13,710.78
\$ 6,050.00	\$ -	\$ -	\$ 6,050.00	\$ -	\$ -	\$ 6,050.00	\$ 87,368.67	\$ -	\$ -	\$ -	\$ 81,318.67
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000.00	\$ -	\$ -	\$ -	\$ 24,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,491.08	\$ -	\$ -	\$ -	\$ 30,491.08
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 102,913.23	\$ 3,199.77	\$ -	\$ 106,113.00	\$ -	\$ -	\$ 172,776.36	\$ 281,042.36	\$ -	\$ 3,503.88	\$ 3,503.88	\$ 104,762.12
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,221.93	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 53,778.07
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000.00	\$ -	\$ -	\$ -	\$ 90,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,377.73	\$ 350,000.00	\$ -	\$ -	\$ -	\$ 188,622.27
\$ 61,360.03	\$ 321.24	\$ -	\$ 61,681.27	\$ -	\$ -	\$ 232,909.69	\$ 724,700.76	\$ -	\$ 1,385.45	\$ 3,049.70	\$ 490,405.62
\$ -	\$ 287.06	\$ -	\$ 287.06	\$ -	\$ -	\$ 1,248.20	\$ 288,208.93	\$ -	\$ -	\$ -	\$ 286,960.73
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,834.06	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 19,165.94
\$ 17.12	\$ -	\$ -	\$ 17.12	\$ -	\$ -	\$ 17.12	\$ 120,000.00	\$ -	\$ -	\$ -	\$ 119,982.88
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000.00	\$ -	\$ -	\$ -	\$ 27,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ 12,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000.00	\$ -	\$ -	\$ -	\$ 16,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00	\$ -	\$ -	\$ -	\$ 60,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000.00	\$ -	\$ -	\$ -	\$ 55,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000.00	\$ -	\$ -	\$ -	\$ 55,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 75,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,145,955.64	\$ 47,487.94	\$ -	\$ 2,236,521.17	\$ -	\$ -	\$ 7,399,756.03	\$ 10,265,488.15	\$ -	\$ 246,923.54	\$ 248,587.79	\$ 2,618,808.58



Income Statement

Through 09/30/20

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 310 - State Revenue							
3101							
3101.017	PERS Relief	38,261.00	9,565.00	9,565.00	28,696.00	25	.00
	3101 - Totals	\$38,261.00	\$9,565.00	\$9,565.00	\$28,696.00	25%	\$0.00
	Department 310 - State Revenue Totals	\$38,261.00	\$9,565.00	\$9,565.00	\$28,696.00	25%	\$0.00
Department 340 - Operating Revenue							
3421							
3421.000	Wastewater Fees	3,399,400.00	288,347.77	865,315.87	2,534,084.13	25	850,961.55
	3421 - Totals	\$3,399,400.00	\$288,347.77	\$865,315.87	\$2,534,084.13	25%	\$850,961.55
3491							
3491.000	Jobbing-Labor	170,000.00	.00	.00	170,000.00	0	35,358.58
	3491 - Totals	\$170,000.00	\$0.00	\$0.00	\$170,000.00	0%	\$35,358.58
3492							
3492.000	Jobbing-Materials/Parts	1,000.00	.00	.00	1,000.00	0	.00
	3492 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
3493							
3493.000	Jobbing-Equipment	1,000.00	.00	.00	1,000.00	0	430.00
	3493 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$430.00
	Department 340 - Operating Revenue Totals	\$3,571,400.00	\$288,347.77	\$865,315.87	\$2,706,084.13	24%	\$886,750.13
Department 350 - Non-Operating Revenue							
3501							
3501.001	Connection Fees	17,000.00	3,800.00	5,320.00	11,680.00	31	3,040.00
	3501 - Totals	\$17,000.00	\$3,800.00	\$5,320.00	\$11,680.00	31%	\$3,040.00
	Department 350 - Non-Operating Revenue Totals	\$17,000.00	\$3,800.00	\$5,320.00	\$11,680.00	31%	\$3,040.00
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	166,850.00	4,642.75	20,700.47	146,149.53	12	39,513.86
	3610 - Totals	\$166,850.00	\$4,642.75	\$20,700.47	\$146,149.53	12%	\$39,513.86
	Department 360 - Uses of Prop & Investment Totals	\$166,850.00	\$4,642.75	\$20,700.47	\$146,149.53	12%	\$39,513.86



Income Statement

Through 09/30/20

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 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	1,872.52	(1,872.52)	+++	.00
3807 - Totals		\$0.00	\$0.00	\$1,872.52	(\$1,872.52)	+++	\$0.00
3820							
3820.000	Bad Debt Collected	1,000.00	.00	192.30	807.70	19	.00
3820 - Totals		\$1,000.00	\$0.00	\$192.30	\$807.70	19%	\$0.00
Department 380 - Miscellaneous Totals		\$1,000.00	\$0.00	\$2,064.82	(\$1,064.82)	206%	\$0.00
Division 300 - Revenue Totals		\$3,794,511.00	\$306,355.52	\$902,966.16	\$2,891,544.84	24%	\$929,303.99
REVENUE TOTALS		\$3,794,511.00	\$306,355.52	\$902,966.16	\$2,891,544.84	24%	\$929,303.99
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	122,895.48	4,003.27	15,974.64	106,920.84	13	11,773.16
5110.002	Holidays	.00	1,128.60	1,580.04	(1,580.04)	+++	1,112.00
5110.003	Sick Leave	.00	451.44	451.44	(451.44)	+++	444.80
5110.004	Overtime	29,000.00	.00	.00	29,000.00	0	.00
5110.010	Temp Wages	20,000.00	.00	.00	20,000.00	0	.00
5110 - Totals		\$171,895.48	\$5,583.31	\$18,006.12	\$153,889.36	10%	\$13,329.96
5120							
5120.001	Annual Leave	29,459.00	1,128.60	1,128.60	28,330.40	4	2,891.20
5120.002	SBS	12,342.87	416.03	1,188.17	11,154.70	10	1,008.16
5120.003	Medicare	2,919.62	98.40	281.05	2,638.57	10	238.45
5120.004	PERS	71,677.97	430.63	3,168.79	68,509.18	4	3,568.66
5120.005	Health Insurance	11,266.20	733.77	2,429.52	8,836.68	22	1,134.72
5120.006	Life Insurance	8.04	.56	1.66	6.38	21	1.17
5120.007	Workmen's Compensation	8,250.88	243.65	695.84	7,555.04	8	789.41
5120.011	PERS on Behalf	.00	2,091.00	2,091.00	(2,091.00)	+++	.00
5120 - Totals		\$135,924.58	\$5,142.64	\$10,984.63	\$124,939.95	8%	\$9,631.77
5203							
5203.005	Heating Fuel	22,000.00	.00	153.07	21,846.93	1	1,261.66
5203 - Totals		\$22,000.00	\$0.00	\$153.07	\$21,846.93	1%	\$1,261.66



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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 601 - Administration							
5204							
5204.000	Telephone	5,000.00	101.27	302.88	4,697.12	6	777.03
	5204 - Totals	\$5,000.00	\$101.27	\$302.88	\$4,697.12	6%	\$777.03
5205							
5205.000	Insurance	31,655.00	3,753.86	11,261.58	20,393.42	36	7,913.76
	5205 - Totals	\$31,655.00	\$3,753.86	\$11,261.58	\$20,393.42	36%	\$7,913.76
5206							
5206.000	Supplies	1,200.00	121.95	204.89	995.11	17	110.35
	5206 - Totals	\$1,200.00	\$121.95	\$204.89	\$995.11	17%	\$110.35
5207							
5207.000	Repairs & Maintenance	.00	126.57	126.57	(126.57)	+++	.00
	5207 - Totals	\$0.00	\$126.57	\$126.57	(\$126.57)	+++	\$0.00
5208							
5208.000	Bldg Repair & Maint	25,873.00	6,468.25	6,468.25	19,404.75	25	8,424.38
	5208 - Totals	\$25,873.00	\$6,468.25	\$6,468.25	\$19,404.75	25%	\$8,424.38
5211							
5211.000	Data Processing Fees	72,953.00	6,079.42	18,238.26	54,714.74	25	17,407.26
	5211 - Totals	\$72,953.00	\$6,079.42	\$18,238.26	\$54,714.74	25%	\$17,407.26
5212							
5212.000	Contracted/Purchased Serv	21,200.00	.00	.00	21,200.00	0	416.45
	5212 - Totals	\$21,200.00	\$0.00	\$0.00	\$21,200.00	0%	\$416.45
5214							
5214.000	Interdepartment Services	476,092.00	35,507.67	106,523.01	369,568.99	22	103,423.70
	5214 - Totals	\$476,092.00	\$35,507.67	\$106,523.01	\$369,568.99	22%	\$103,423.70
5221							
5221.000	Transportation/Vehicles	.00	75.00	225.00	(225.00)	+++	225.00
	5221 - Totals	\$0.00	\$75.00	\$225.00	(\$225.00)	+++	\$225.00
5222							
5222.000	Postage	6,000.00	.00	.00	6,000.00	0	562.50
	5222 - Totals	\$6,000.00	\$0.00	\$0.00	\$6,000.00	0%	\$562.50
5224							
5224.000	Dues & Publications	2,000.00	.00	.00	2,000.00	0	280.00
	5224 - Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$280.00



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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 600 - Operations							
Department 601 - Administration							
5226							
5226.000	Advertising	1,000.00	.00	.00	1,000.00	0	.00
5226 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5230							
5230.000	Bad Debts	20,000.00	.00	.00	20,000.00	0	.00
5230 - Totals		\$20,000.00	\$0.00	\$0.00	\$20,000.00	0%	\$0.00
5231							
5231.000	Credit Card Expense	45,000.00	2,318.39	8,024.13	36,975.87	18	7,477.71
5231 - Totals		\$45,000.00	\$2,318.39	\$8,024.13	\$36,975.87	18%	\$7,477.71
Department 601 - Administration Totals		\$1,037,793.06	\$65,278.33	\$180,518.39	\$857,274.67	17%	\$171,241.53
Department 607 - Collections							
5110							
5110.001	Regular Salaries/Wages	522,455.40	20,353.98	60,336.47	462,118.93	12	60,897.17
5110.002	Holidays	.00	2,194.45	4,686.61	(4,686.61)	+++	4,798.67
5110.003	Sick Leave	.00	623.85	7,564.73	(7,564.73)	+++	3,736.93
5110.004	Overtime	.00	2,593.78	5,155.21	(5,155.21)	+++	5,891.82
5110 - Totals		\$522,455.40	\$25,766.06	\$77,743.02	\$444,712.38	15%	\$75,324.59
5120							
5120.001	Annual Leave	.00	2,321.05	5,524.16	(5,524.16)	+++	14,962.70
5120.002	SBS	32,026.52	1,730.92	5,100.67	26,925.85	16	5,566.80
5120.003	Medicare	7,575.62	409.43	1,206.50	6,369.12	16	1,316.75
5120.004	PERS	114,940.20	761.17	12,777.99	102,162.21	11	19,863.21
5120.005	Health Insurance	173,656.80	8,489.42	29,937.94	143,718.86	17	21,075.03
5120.006	Life Insurance	93.00	5.09	15.84	77.16	17	16.40
5120.007	Workmen's Compensation	25,077.58	1,013.72	2,987.17	22,090.41	12	4,358.99
5120.011	PERS on Behalf	.00	10,836.00	10,836.00	(10,836.00)	+++	.00
5120 - Totals		\$353,369.72	\$25,566.80	\$68,386.27	\$284,983.45	19%	\$67,159.88
5201							
5201.000	Training and Travel	12,000.00	.00	.00	12,000.00	0	120.00
5201 - Totals		\$12,000.00	\$0.00	\$0.00	\$12,000.00	0%	\$120.00
5202							
5202.000	Uniforms	3,713.59	.00	565.65	3,147.94	15	(117.15)
5202 - Totals		\$3,713.59	\$0.00	\$565.65	\$3,147.94	15%	(\$117.15)



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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							
5203							
5203.001	Electric	120,000.00	11,478.31	26,559.62	93,440.38	22	21,006.40
5203 - Totals		\$120,000.00	\$11,478.31	\$26,559.62	\$93,440.38	22%	\$21,006.40
5204							
5204.000	Telephone	800.00	.00	.00	800.00	0	.00
5204.001	Cell Phone Stipend	2,100.00	150.00	500.00	1,600.00	24	525.00
5204 - Totals		\$2,900.00	\$150.00	\$500.00	\$2,400.00	17%	\$525.00
5206							
5206.000	Supplies	48,000.00	665.94	2,965.68	45,034.32	6	1,038.10
5206 - Totals		\$48,000.00	\$665.94	\$2,965.68	\$45,034.32	6%	\$1,038.10
5207							
5207.000	Repairs & Maintenance	35,000.00	2,447.07	3,088.43	31,911.57	9	6,775.34
5207 - Totals		\$35,000.00	\$2,447.07	\$3,088.43	\$31,911.57	9%	\$6,775.34
5212							
5212.000	Contracted/Purchased Serv	15,000.00	.00	.00	15,000.00	0	.00
5212 - Totals		\$15,000.00	\$0.00	\$0.00	\$15,000.00	0%	\$0.00
5221							
5221.000	Transportation/Vehicles	175,253.00	15,222.78	42,810.16	132,442.84	24	41,093.13
5221 - Totals		\$175,253.00	\$15,222.78	\$42,810.16	\$132,442.84	24%	\$41,093.13
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	.00	3,000.00	0	138.33
5223 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$138.33
5227							
5227.002	Rent-Equipment	4,248.00	.00	.00	4,248.00	0	.00
5227 - Totals		\$4,248.00	\$0.00	\$0.00	\$4,248.00	0%	\$0.00
5290							
5290.000	Other Expenses	1,000.00	.00	.00	1,000.00	0	.00
5290.100	Unanticipated Repairs	186,000.00	.00	.00	186,000.00	0	.00
5290 - Totals		\$187,000.00	\$0.00	\$0.00	\$187,000.00	0%	\$0.00
Department 607 - Collections Totals		\$1,481,939.71	\$81,296.96	\$222,618.83	\$1,259,320.88	15%	\$213,063.62
Department 610 - Treatment							
5110							
5110.001	Regular Salaries/Wages	9,282.00	15,163.79	43,552.10	(34,270.10)	469	42,802.62



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 610 - Treatment							
5110.004	Overtime	.00	444.24	1,234.63	(1,234.63)	+++	839.03
5110	Totals	\$9,282.00	\$15,608.03	\$44,786.73	(\$35,504.73)	483%	\$43,641.65
5120							
5120.002	SBS	569.10	956.79	2,778.26	(2,209.16)	488	2,675.25
5120.003	Medicare	134.61	226.34	657.19	(522.58)	488	632.85
5120.004	PERS	2,042.45	331.75	6,868.74	(4,826.29)	336	9,601.19
5120.005	Health Insurance	.00	5,066.23	15,544.18	(15,544.18)	+++	9,659.75
5120.006	Life Insurance	.00	2.77	7.76	(7.76)	+++	7.69
5120.007	Workmen's Compensation	445.62	560.32	1,627.06	(1,181.44)	365	2,094.80
5120.011	PERS on Behalf	.00	6,204.00	6,204.00	(6,204.00)	+++	.00
5120	Totals	\$3,191.78	\$13,348.20	\$33,687.19	(\$30,495.41)	1,055%	\$24,671.53
5201							
5201.000	Training and Travel	4,000.00	.00	.00	4,000.00	0	201.00
5201	Totals	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0%	\$201.00
5202							
5202.000	Uniforms	1,000.00	.00	.00	1,000.00	0	80.99
5202	Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$80.99
5203							
5203.001	Electric	65,000.00	3,369.62	6,946.50	58,053.50	11	8,539.09
5203	Totals	\$65,000.00	\$3,369.62	\$6,946.50	\$58,053.50	11%	\$8,539.09
5206							
5206.000	Supplies	50,000.00	1,064.28	7,949.66	42,050.34	16	8,050.87
5206	Totals	\$50,000.00	\$1,064.28	\$7,949.66	\$42,050.34	16%	\$8,050.87
5207							
5207.000	Repairs & Maintenance	20,000.00	543.32	1,110.14	18,889.86	6	490.74
5207	Totals	\$20,000.00	\$543.32	\$1,110.14	\$18,889.86	6%	\$490.74
5212							
5212.000	Contracted/Purchased Serv	65,000.00	65.00	226.28	64,773.72	0	485.71
5212	Totals	\$65,000.00	\$65.00	\$226.28	\$64,773.72	0%	\$485.71
5222							
5222.000	Postage	.00	.00	.00	.00	+++	17.25
5222	Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$17.25



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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 610 - Treatment							
5223							
5223.000	Tools & Small Equipment	6,000.00	.00	.00	6,000.00	0	247.50
	5223 - Totals	\$6,000.00	\$0.00	\$0.00	\$6,000.00	0%	\$247.50
5224							
5224.000	Dues & Publications	.00	120.00	120.00	(120.00)	+++	.00
	5224 - Totals	\$0.00	\$120.00	\$120.00	(\$120.00)	+++	\$0.00
5227							
5227.002	Rent-Equipment	500.00	.00	.00	500.00	0	.00
	5227 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
5290							
5290.000	Other Expenses	1,000.00	.00	.00	1,000.00	0	2.29
	5290 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$2.29
	Department 610 - Treatment Totals	\$224,973.78	\$34,118.45	\$94,826.50	\$130,147.28	42%	\$86,428.62
	Division 600 - Operations Totals	\$2,744,706.55	\$180,693.74	\$497,963.72	\$2,246,742.83	18%	\$470,733.77
Division 640 - Depreciation/Amortization							
6202							
6202.000	Depreciation-Plants	758,004.00	64,700.38	194,101.14	563,902.86	26	189,501.09
	6202 - Totals	\$758,004.00	\$64,700.38	\$194,101.14	\$563,902.86	26%	\$189,501.09
6205							
6205.000	Depreciation-Buildings	33,599.00	2,799.93	8,399.79	25,199.21	25	8,399.82
	6205 - Totals	\$33,599.00	\$2,799.93	\$8,399.79	\$25,199.21	25%	\$8,399.82
6206							
6206.000	Depreciation-Machinery	103,625.00	6,620.77	19,862.31	83,762.69	19	25,906.35
	6206 - Totals	\$103,625.00	\$6,620.77	\$19,862.31	\$83,762.69	19%	\$25,906.35
	Division 640 - Depreciation/Amortization Totals	\$895,228.00	\$74,121.08	\$222,363.24	\$672,864.76	25%	\$223,807.26
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	209,544.00	.00	3,478.16	206,065.84	2	3,710.03
	5295 - Totals	\$209,544.00	\$0.00	\$3,478.16	\$206,065.84	2%	\$3,710.03



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 650 - Debt Payments							
7301							
7301.000	Note Principal Payments	313,348.00	.00	15,458.31	297,889.69	5	15,458.31
7301 - Totals		\$313,348.00	\$0.00	\$15,458.31	\$297,889.69	5%	\$15,458.31
Division 650 - Debt Payments Totals		\$522,892.00	\$0.00	\$18,936.47	\$503,955.53	4%	\$19,168.34
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	14,000.00	.00	.00	14,000.00	0	5,827.88
7106 - Totals		\$14,000.00	\$0.00	\$0.00	\$14,000.00	0%	\$5,827.88
Division 670 - Fixed Assets Totals		\$14,000.00	\$0.00	\$0.00	\$14,000.00	0%	\$5,827.88
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	645,000.00	.00	3,999,331.31	(3,354,331.31)	620	270,000.00
7200 - Totals		\$645,000.00	\$0.00	\$3,999,331.31	(\$3,354,331.31)	620%	\$270,000.00
Division 680 - Transfers Between Funds Totals		\$645,000.00	\$0.00	\$3,999,331.31	(\$3,354,331.31)	620%	\$270,000.00
EXPENSE TOTALS		\$4,821,826.55	\$254,814.82	\$4,738,594.74	\$83,231.81	98%	\$989,537.25
Fund 220 - Waste Water Treatment Totals							
REVENUE TOTALS		3,794,511.00	306,355.52	902,966.16	2,891,544.84	24%	929,303.99
EXPENSE TOTALS		4,821,826.55	254,814.82	4,738,594.74	83,231.81	98%	989,537.25
Fund 220 - Waste Water Treatment Net Gain (Loss)		(\$1,027,315.55)	\$51,540.70	(\$3,835,628.58)	(\$2,808,313.03)	373%	(\$60,233.26)
Fund Type Enterprise Funds Totals							
REVENUE TOTALS		3,794,511.00	306,355.52	902,966.16	2,891,544.84	24%	929,303.99
EXPENSE TOTALS		4,821,826.55	254,814.82	4,738,594.74	83,231.81	98%	989,537.25
Fund Type Enterprise Funds Net Gain (Loss)		(\$1,027,315.55)	\$51,540.70	(\$3,835,628.58)	(\$2,808,313.03)	373%	(\$60,233.26)
Fund Category Proprietary Funds Totals							



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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
	REVENUE TOTALS	3,794,511.00	306,355.52	902,966.16	2,891,544.84	24%	929,303.99
	EXPENSE TOTALS	4,821,826.55	254,814.82	4,738,594.74	83,231.81	98%	989,537.25
Fund Category	Proprietary Funds Net Gain (Loss)	(\$1,027,315.55)	\$51,540.70	(\$3,835,628.58)	(\$2,808,313.03)	373%	(\$60,233.26)
	Grand Totals						
	REVENUE TOTALS	3,794,511.00	306,355.52	902,966.16	2,891,544.84	24%	929,303.99
	EXPENSE TOTALS	4,821,826.55	254,814.82	4,738,594.74	83,231.81	98%	989,537.25
	Grand Total Net Gain (Loss)	(\$1,027,315.55)	\$51,540.70	(\$3,835,628.58)	(\$2,808,313.03)	373%	(\$60,233.26)



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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	60,152.27	60,152.27	(60,152.27)	+++	9,347.50
3101.020	Loan Proceeds	.00	1,850,262.53	1,850,262.53	(1,850,262.53)	+++	75,965.68
	3101 - Totals	\$0.00	\$1,910,414.80	\$1,910,414.80	(\$1,910,414.80)	+++	\$85,313.18
	Department 310 - State Revenue Totals	\$0.00	\$1,910,414.80	\$1,910,414.80	(\$1,910,414.80)	+++	\$85,313.18
Department 315 - Federal Revenue							
3151							
3151.020	Loan proceeds	.00	51,304.56	51,304.56	(51,304.56)	+++	.00
	3151 - Totals	\$0.00	\$51,304.56	\$51,304.56	(\$51,304.56)	+++	\$0.00
	Department 315 - Federal Revenue Totals	\$0.00	\$51,304.56	\$51,304.56	(\$51,304.56)	+++	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.220	Transfer In Waste Water	645,000.00	.00	3,999,331.31	(3,354,331.31)	620	270,000.00
	3950 - Totals	\$645,000.00	\$0.00	\$3,999,331.31	(\$3,354,331.31)	620%	\$270,000.00
	Department 390 - Cash Basis Receipts Totals	\$645,000.00	\$0.00	\$3,999,331.31	(\$3,354,331.31)	620%	\$270,000.00
	Division 300 - Revenue Totals	\$645,000.00	\$1,961,719.36	\$5,961,050.67	(\$5,316,050.67)	924%	\$355,313.18
	REVENUE TOTALS	\$645,000.00	\$1,961,719.36	\$5,961,050.67	(\$5,316,050.67)	924%	\$355,313.18
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	591.85	43,077.59	(43,077.59)	+++	.00
	5206 - Totals	\$0.00	\$591.85	\$43,077.59	(\$43,077.59)	+++	\$0.00
5212							
5212.000	Contracted/Purchased Serv	6,349,152.06	955,835.83	2,145,955.64	4,203,196.42	34	145,249.10
	5212 - Totals	\$6,349,152.06	\$955,835.83	\$2,145,955.64	\$4,203,196.42	34%	\$145,249.10
5214							
5214.000	Interdepartment Services	.00	47,487.94	47,487.94	(47,487.94)	+++	37,240.82
	5214 - Totals	\$0.00	\$47,487.94	\$47,487.94	(\$47,487.94)	+++	\$37,240.82



Income Statement

Through 09/30/20

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						
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	(55,068.76)
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$55,068.76)
Department	630 - Operations Totals	\$6,349,152.06	\$1,003,915.62	\$2,236,521.17	\$4,112,630.89	35%	\$127,421.16
Division	600 - Operations Totals	\$6,349,152.06	\$1,003,915.62	\$2,236,521.17	\$4,112,630.89	35%	\$127,421.16
	EXPENSE TOTALS	\$6,349,152.06	\$1,003,915.62	\$2,236,521.17	\$4,112,630.89	35%	\$127,421.16
Fund	730 - Capital Project-Waste Wtr Totals						
	REVENUE TOTALS	645,000.00	1,961,719.36	5,961,050.67	(5,316,050.67)	924%	355,313.18
	EXPENSE TOTALS	6,349,152.06	1,003,915.62	2,236,521.17	4,112,630.89	35%	127,421.16
Fund	730 - Capital Project-Waste Wtr Net Gain (Loss)	(\$5,704,152.06)	\$957,803.74	\$3,724,529.50	\$9,428,681.56	(65%)	\$227,892.02
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	645,000.00	1,961,719.36	5,961,050.67	(5,316,050.67)	924%	355,313.18
	EXPENSE TOTALS	6,349,152.06	1,003,915.62	2,236,521.17	4,112,630.89	35%	127,421.16
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$5,704,152.06)	\$957,803.74	\$3,724,529.50	\$9,428,681.56	(65%)	\$227,892.02
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	645,000.00	1,961,719.36	5,961,050.67	(5,316,050.67)	924%	355,313.18
	EXPENSE TOTALS	6,349,152.06	1,003,915.62	2,236,521.17	4,112,630.89	35%	127,421.16
Fund Category	Proprietary Funds Net Gain (Loss)	(\$5,704,152.06)	\$957,803.74	\$3,724,529.50	\$9,428,681.56	(65%)	\$227,892.02
	Grand Totals						
	REVENUE TOTALS	645,000.00	1,961,719.36	5,961,050.67	(5,316,050.67)	924%	355,313.18
	EXPENSE TOTALS	6,349,152.06	1,003,915.62	2,236,521.17	4,112,630.89	35%	127,421.16
	Grand Total Net Gain (Loss)	(\$5,704,152.06)	\$957,803.74	\$3,724,529.50	\$9,428,681.56	(65%)	\$227,892.02



Balance Sheet

Through 09/30/20

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 Trea.		(2,508,456.80)	1,924,638.30	(4,433,095.10)	(230.33)
	1030 - Totals		(\$2,508,456.80)	\$1,924,638.30	(\$4,433,095.10)	(230.33%)
1050						
1050.060	Accts Rec.- State		5,322,884.35	1,049,977.27	4,272,907.08	406.95
1050.070	Accts Rec.- Federal		51,304.56	.00	51,304.56	+++
	1050 - Totals		\$5,374,188.91	\$1,049,977.27	\$4,324,211.64	411.84%
1590						
1590.000	Construction in Progress		5,163,234.86	2,034,909.47	3,128,325.39	153.73
	1590 - Totals		\$5,163,234.86	\$2,034,909.47	\$3,128,325.39	153.73%
	ASSETS TOTALS		\$8,028,966.97	\$5,009,525.04	\$3,019,441.93	60.27%
	LIABILITIES AND FUND EQUITY					
	LIABILITIES					
2023						
2023.000	Retainage Payable		246,923.54	93,935.71	152,987.83	162.86
	2023 - Totals		\$246,923.54	\$93,935.71	\$152,987.83	162.86%
	LIABILITIES TOTALS		\$246,923.54	\$93,935.71	\$152,987.83	162.86%
	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		12,322.43	642,505.81	(630,183.38)	(98.08)
	2920 - Totals		\$12,322.43	\$642,505.81	(\$630,183.38)	(98.08%)
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		\$4,057,513.93	\$4,687,697.31	(\$630,183.38)	(13.44%)
	Prior Year Fund Equity Adjustment		.00			



Balance Sheet

Through 09/30/20

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	(5,961,050.67)			
	Fund Expenses	2,236,521.17			
	FUND EQUITY TOTALS	\$7,782,043.43	\$4,687,697.31	\$3,094,346.12	66.01%
	LIABILITIES AND FUND EQUITY TOTALS	\$8,028,966.97	\$4,781,633.02	\$3,247,333.95	67.91%
Fund	730 - Capital Project-Waste Wtr Totals	\$0.00	\$227,892.02	(\$227,892.02)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$227,892.02	(\$227,892.02)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$227,892.02	(\$227,892.02)	(100.00%)
	Grand Totals	\$0.00	\$227,892.02	(\$227,892.02)	(100.00%)



Balance Sheet

Through 09/30/20

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	180,908.00	50,436.00	130,472.00	258.69
1027 - Totals		\$180,908.00	\$50,436.00	\$130,472.00	258.69%
1030					
1030.100	Investment-Central Trea.	5,941,216.81	5,243,134.05	698,082.76	13.31
1030 - Totals		\$5,941,216.81	\$5,243,134.05	\$698,082.76	13.31%
1050					
1050.000	Accts Rec.-Misc Billing	8,341.71	8,420.39	(78.68)	(.93)
1050.010	Accts Rec.-Utility Billing	206,988.78	208,913.67	(1,924.89)	(.92)
1050.050	Accts Rec.-Collections	46,282.38	39,889.72	6,392.66	16.03
1050.900	Allowance - Doubtful Acct	(46,282.38)	(39,889.72)	(6,392.66)	(16.03)
1050 - Totals		\$215,330.49	\$217,334.06	(\$2,003.57)	(0.92%)
1070					
1070.010	Notes Receivable	36,066.38	39,881.30	(3,814.92)	(9.57)
1070.020	Assessments Receivable	31,684.92	39,839.78	(8,154.86)	(20.47)
1070 - Totals		\$67,751.30	\$79,721.08	(\$11,969.78)	(15.01%)
1100					
1100.010	Inventory - Materials	126,627.57	157,966.79	(31,339.22)	(19.84)
1100 - Totals		\$126,627.57	\$157,966.79	(\$31,339.22)	(19.84%)
1200					
1200.020	Prepaid Insurance	33,784.70	23,741.24	10,043.46	42.30
1200.030	Prepaid Workers Compensation Insurance	21,556.79	23,983.14	(2,426.35)	(10.12)
1200 - Totals		\$55,341.49	\$47,724.38	\$7,617.11	15.96%
1420					
1420.000	Net OPEB Asset	8,259.00	.00	8,259.00	+++
1420 - Totals		\$8,259.00	\$0.00	\$8,259.00	+++
1425					
1425.000	Deferred Outflow OPEB	92,946.00	82,298.00	10,648.00	12.94
1425 - Totals		\$92,946.00	\$82,298.00	\$10,648.00	12.94%
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	55,718,282.81	54,614,265.91	1,104,016.90	2.02
1520 - Totals		\$55,718,282.81	\$54,614,265.91	\$1,104,016.90	2.02%



Balance Sheet

Through 09/30/20

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				
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	1,793,838.34	1,764,912.66	28,925.68	1.64
1550 - Totals		\$1,793,838.34	\$1,764,912.66	\$28,925.68	1.64%
1620					
1620.000	Accumulated Depr Ut Plant	(39,627,131.91)	(38,846,127.30)	(781,004.61)	(2.01)
1620 - Totals		(\$39,627,131.91)	(\$38,846,127.30)	(\$781,004.61)	(2.01%)
1640					
1640.000	Accumulated Depr Building	(415,089.52)	(381,490.27)	(33,599.25)	(8.81)
1640 - Totals		(\$415,089.52)	(\$381,490.27)	(\$33,599.25)	(8.81%)
1650					
1650.000	Accumulated Depr Equipmnt	(1,623,607.80)	(1,550,202.63)	(73,405.17)	(4.74)
1650 - Totals		(\$1,623,607.80)	(\$1,550,202.63)	(\$73,405.17)	(4.74%)
1825					
1825.000	Deferred Outflow Pension	186,249.00	171,603.00	14,646.00	8.53
1825 - Totals		\$186,249.00	\$171,603.00	\$14,646.00	8.53%
	ASSETS TOTALS	\$23,470,677.25	\$22,401,331.40	\$1,069,345.85	4.77%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2060					
2060.000	Compensated Absences Pay.	55,193.25	59,019.07	(3,825.82)	(6.48)
2060 - Totals		\$55,193.25	\$59,019.07	(\$3,825.82)	(6.48%)
2200					
2200.002	Interest Payable-Notes	142,368.27	102,102.29	40,265.98	39.44
2200 - Totals		\$142,368.27	\$102,102.29	\$40,265.98	39.44%
2450					
2450.300	Deferred Inflow OPEB	46,222.00	90,752.00	(44,530.00)	(49.07)
2450.900	Net OPEB Liability	36,441.00	222,668.00	(186,227.00)	(83.63)
2450 - Totals		\$82,663.00	\$313,420.00	(\$230,757.00)	(73.63%)
2500					
2500.500	Notes Payable-State	11,535,063.14	8,114,372.84	3,420,690.30	42.16
2500.900	Net Pension Liability	1,069,805.00	1,240,129.00	(170,324.00)	(13.73)
2500 - Totals		\$12,604,868.14	\$9,354,501.84	\$3,250,366.30	34.75%



Balance Sheet

Through 09/30/20

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				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2700					
2700.300	Deferred Inflow Pension	62,495.00	35,346.00	27,149.00	76.81
	2700 - Totals	\$62,495.00	\$35,346.00	\$27,149.00	76.81%
	LIABILITIES TOTALS	\$12,947,587.66	\$9,864,389.20	\$3,083,198.46	31.26%
	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	(17,737,953.53)	(19,499,496.24)	1,761,542.71	9.03
2920.500	Post Soft Close Entries	6,575.00	6,575.00	.00	.00
	2920 - Totals	(\$17,731,378.53)	(\$19,492,921.24)	\$1,761,542.71	9.04%
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	\$14,358,718.17	\$12,597,175.46	\$1,761,542.71	13.98%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(902,966.16)			
	Fund Expenses	4,738,594.74			
	FUND EQUITY TOTALS	\$10,523,089.59	\$12,597,175.46	(\$2,074,085.87)	(16.46%)
	LIABILITIES AND FUND EQUITY TOTALS	\$23,470,677.25	\$22,461,564.66	\$1,009,112.59	4.49%
Fund	220 - Waste Water Treatment Totals	\$0.00	(\$60,233.26)	\$60,233.26	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$60,233.26)	\$60,233.26	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$60,233.26)	\$60,233.26	100.00%
	Grand Totals	\$0.00	(\$60,233.26)	\$60,233.26	100.00%







Solid Waste Disposal Utility

Financial Analysis

As Of, And For the Fiscal year Ending, September 30, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	1,267,092	 Did Not Meaningfully Change	 Met Plan	 Annual user fee increases necessitated by annual contract CPI adjustments
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	119,802	n/a	Under Budget 	Contractual costs are greatly affected by solid waste volumes which are difficult to predict
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	146,701	 Decreased	 Exceeded Plan	Positive cash flow from operations is being generated, but large working capital deficit will take years to eliminate
Net Income (Loss) (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	81,061	 Decreased	 Exceeded Plan	Net Income is being generated, but large working capital deficit will take years to eliminate
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	52,112	 Decreased	 Exceeded Plan	While asset replacement coverage deficit is finally positive, large working capital deficit means no capital for future replacement of assets
Total Working Capital (What total resources are available in the fund)	(423,738)	 Increased	 Working Capital Deficit Smaller Than Planned	Negative working capital means Fund borrows from Central Treasury
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	749,087	 Not Meaningfully Different	 Met Plan	Capital project funding has been approved, but there is no working capital to set aside for it.
Undesignated Working Capital (How much of the fund's resources are available?)	(1,247,241)	 Increased	 Exceeded Plan	Needed for infrastructure improvement and emergency repairs

Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	(33.50)	 Improved	 Exceeded Plan	Watch trend 
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	(98.69)	 Improved	 Exceeded Plan	Watch trend 

The Solid Waste Fund's financial condition improved in the first fiscal quarter but was tempered by rising contract costs. As a result, comparisons with planned results were positive but comparisons with the prior fiscal year's results declined.

In the first fiscal quarter, solid waste user fee revenue was \$1,200.3K. This top line revenue number decreased by (\$16.6K) from FY2020 and was also (\$15.3K) under planned levels. The decrease was attributable to a (\$10.0K) decrease in curbside collection fees and a (\$5.7K) decrease in transfer station fees, despite a 5.5% increase in user fees.

Net income was \$81.1K, a decrease of (\$72.5K) from FY2020 but a positive variance of \$65.6K to plan. Significant contributing factors to the year over year decline in net income were increases in contract waste collection expenses (\$16.5K) and scrapyard and drop-off recycling center charges (\$33.8K). Depreciation expenses also increased by \$23.5K. Cash outlays, excluding depreciation, increased overall by 4.4% over FY2020.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$146.7K, a decrease of (\$49.2K) from FY2020. The variance with planned results was positive, however, at \$15.5K above planned levels.

Though somewhat stabilized, the financial condition of the Solid Waste Fund is still extremely weak. The Fund has no reserves, as total working capital is (\$423.4K). If the improvement in financial metrics and profitability continues, the Fund may be able to work itself out of its negative working capital hole, but it will take several years to do so.

Static basic collection revenue remains a concern. As the financial performance of the fund is largely driven by solid waste collection contracts with built-in annual CPI adjustment clauses, pressure to continue to increase user fees annually will continue to occur unless the overall off-island waste stream is decreased. As noted above, topline revenue declined in the first fiscal quarter despite a 5.5% increase in user fees. Contractual costs rose at the same time, squeezing margins.

The only area in which citizens can significantly impact the garbage fees they must pay is by disposing of less solid waste, composting all green waste, and removing glass from the waste stream. This perspective has been spoken to before in financial reports but bears repeating. Efforts in this capacity will reduce the tonnage of solid waste shipped off-island, which will improve cash flow and working capital by reducing operating expenses.

Given the very slow turn-around in financial position despite large user fee increases, it is now time to begin discussing alternatives to off-island solid waste disposal. Two strategic alternatives exist but implementing either would be very costly in terms of time and funding. These alternatives are local incineration or a regional solid waste authority which could entail regional incineration or a regional landfill. At some point, however prudent financial management must begin to explore one of these strategic options unless escalating costs can be contained and the Fund returned to a positive financial condition.

City and Borough of Sitka
Solid Waste Utility
Financial Statements
For The Twelve-Month Period Ending June 30, 2021
(Unaudited)

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	FY2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L = 25.00%)	Variance To FY2021 Plan
Revenue:									
Solid Waste Disposal Services	1,200,331	-	-	-	1,200,331	1,216,906	(16,575)	1,215,675	(15,344)
Jobbing	-	-	-	-	-	-	-	-	-
Other Operating Revenue	66,761	-	-	-	66,761	55,617	11,144	73,556	(6,795)
Total Revenue:	1,267,092	-	-	-	1,267,092	1,272,523	(5,431)	1,289,231	(22,139)
Cost of Sales:									
Contract Waste Hauling	315,664	-	-	-	315,664	299,182	(16,482)	288,910	(26,754)
Transfer Station	477,675	-	-	-	477,675	484,527	6,852	555,231	77,556
Landfill	94,594	-	-	-	94,594	94,760	166	120,760	26,166
Scrapyard & Recycling	120,076	-	-	-	120,076	86,249	(33,827)	150,994	30,918
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	65,713	-	-	-	65,713	42,173	(23,540)	42,173	(23,541)
Total Cost of Sales:	1,073,722	-	-	-	1,073,722	1,006,891	(66,831)	1,158,068	84,346
Gross Margin:	193,370	-	-	-	193,370	265,632	(72,262)	131,164	62,207
	15.26%	0.00%	0.00%	0.00%	15.26%	20.87%	-5.61%	10.17%	-15.79%
Selling and Administrative Expenses	112,382	-	-	-	112,382	111,875	(507)	124,298	11,916
Earnings Before Interest (EBI):	80,988	-	-	-	80,988	153,757	(72,769)	6,865	74,123
	6.39%	0.00%	0.00%	0.00%	6.39%	12.08%	-5.69%	0.53%	-6.22%
Non-operating Revenue and Expense:									
Non-operating revenue:	3,981	-	-	-	3,981	4,131	(150)	4,675	(694)
Interest Expense:	(3,908)	-	-	-	(3,908)	(4,343)	435	3,908	(7,816)
Total Non-operating Revenue & Expense:	73	-	-	-	73	(212)	285	8,583	(8,298)
Net Income:	81,061	-	-	-	81,061	153,545	(72,484)	15,449	65,613
	6.40%	0.00%	0.00%	0.00%	6.40%	12.07%	1334.63%	1.20%	-296.37%
Earnings Before Interest and Depreciation (EBIDA):	146,701	-	-	-	146,701	195,930	(49,229)	49,038	97,663
	11.58%	0.00%	0.00%	0.00%	11.58%	15.40%	-3.82%	3.80%	-7.62%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	146,774	-	-	-	146,774	195,718	(48,944)	57,621	89,153
Debt Principal	28,950	-	-	-	28,950	28,950	1	28,950	-
Debt Principal Coverage Surplus/Deficit	117,825	-	-	-	117,825	166,768	(48,944)	28,672	89,153
Debt Principal Coverage Percentage	507.00%	0.00%	0.00%	0.00%	507.00%	676.06%	-169.06%	199.04%	307.96%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	117,825	-	-	-	117,825	166,768	(48,944)	28,672	89,153
Depreciation	65,713	-	-	-	65,713	42,173	(23,540)	65,713	-
Cash For/(Taken From) Asset Replacement	52,112	-	-	-	52,112	124,595	(72,484)	(37,042)	89,153
Working Capital									

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	FY2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L = 25.00%)	Variance To FY2021 Plan
Cash Flow:									
Net Income Plus Depreciation Less Principal	117,825	-	-	-	117,825	166,768	(48,944)	28,672	89,153
CapEx, Accruals, and other Balance Sheet Changes	950	-	-	-	950	25,326	(24,376)	-	950
Increase in (Decrease in) Working Capital	118,775	-	-	-	118,775	192,094	(73,320)	28,672	90,103
Plus Beginning Total Working Capital	(542,152)	-	-	-	(542,152)	(933,334)	391,182	(542,152)	-
Equals Ending Total Working Capital:	(423,378)	-	-	-	(423,378)	(741,240)	317,863	(513,481)	90,103
Working Capital Detail:									
Repair Reserve (1% of PPE):	74,776	-	-	-	74,776				
Working Capital Designated for CapEx	749,087	-	-	-	749,087				
Undesignated Working Capital	(1,247,241)	-	-	-	(1,247,241)				
Total Working Capital:	(423,378)	-	-	-	(423,378)				
Days On Hand Annual Cash Outlays in Total Working Capital:	(33.50)	-	-	-	(33.50)				
Days On Hand Annual Cash Outlays in Total Working Capital Less Repair Reserve:	(45.27)	-	-	-	(45.27)				
Days On Hand Annual Cash Outlays in Undesignated Working Capital:	(98.69)	-	-	-	(98.69)				
Working Capital Calculation:									
Current Assets	328,681	-	-	-	328,681				
Current Liabilities	(636,261)	-	-	-	(636,261)				
CPLTD	(115,798)	-	-	-	(115,798)				
Total Working Capital	(423,378)	-	-	-	(423,378)				

Project	FY2021 Appropriations	Cash	State Grant A/R	State Loan A/R	A/R	Construction In Progress 6/30/2020	Supplies Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Total Expenses	Mixed Project Expenses Reclassified
90847 - Expand Biosolids Area	\$ -	\$ 443,162.95	\$ -	\$ -	\$ -	\$ 56,837.05	\$ -	\$ -	\$ -	\$ -	\$ -
90871 - Kimsham Landfill Drainage Compliance	\$ -	\$ 100,000.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90863 - Scrapyard Water Line	\$ -	\$ 889.94				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90864 - Transfer Station Scale	\$ -	\$ 14,247.65				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90865 - Transfer Station Building	\$ -	\$ 149,285.97				\$ 20,446.81	\$ -	\$ -	\$ 267.22	\$ 267.22	\$ -
90899 - Scrap Yard Electrical	\$ -	\$ 8,000.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90900 - Scrap Yard / Impound Fence	\$ -	\$ 15,000.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90920 - Scrap Yard / Impound Fence	\$ 8,500.00	\$ 8,500.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90921 - Scrap Yard / Impound Fence	\$ 10,000.00	\$ 10,000.00				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 18,500.00	\$ 749,086.51	\$ -	\$ -	\$ -	\$ 77,283.86	\$ -	\$ -	\$ 267.22	\$ 267.22	\$ -

Project	Expenses	CIP/Expense	Construction					
	Reclassified To CIP	Reclass to Parent Fund	In Progress <u>6/30/2021</u>	Total <u>Assets</u>	Accounts <u>Payable</u>	Retainage <u>Payable</u>	Total <u>Liabilities</u>	Working <u>Capital</u>
90847 - Expand Biosolids Area	\$ -	\$ -	\$ 56,837.05	\$ 500,000.00	\$ -	\$ -	\$ -	\$ 443,162.95
90871 - Kimsham Landfill Drainage Compliance	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
90863 - Scrapyard Water Line	\$ -	\$ -	\$ -	\$ 889.94	\$ -	\$ -	\$ -	\$ 889.94
90864 - Transfer Station Scale	\$ -	\$ -	\$ -	\$ 14,247.65	\$ -	\$ -	\$ -	\$ 14,247.65
90865 - Transfer Station Building	\$ -	\$ -	\$ 20,446.81	\$ 169,732.78	\$ -	\$ -	\$ -	\$ 149,285.97
90899 - Scrap Yard Electrical	\$ -	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 8,000.00
90900 - Scrap Yard / Impound Fence	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00
90920 - Scrap Yard / Impound Fence	\$ -	\$ -	\$ -	\$ 8,500.00	\$ -	\$ -	\$ -	\$ 8,500.00
90921 - Scrap Yard / Impound Fence	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unidentified Balancing Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 77,283.86	\$ 826,370.37	\$ -	\$ -	\$ -	\$ 749,086.51



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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 230 - Solid Waste Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	8,324.00	2,081.00	2,081.00	6,243.00	25	.00
	3101 - Totals	\$8,324.00	\$2,081.00	\$2,081.00	\$6,243.00	25%	\$0.00
	Department 310 - State Revenue Totals	\$8,324.00	\$2,081.00	\$2,081.00	\$6,243.00	25%	\$0.00
Department 340 - Operating Revenue							
3431							
3431.000	Solid Waste Disposal-Curbside	4,304,500.00	363,348.71	1,070,722.75	3,233,777.25	25	1,081,569.23
	3431 - Totals	\$4,304,500.00	\$363,348.71	\$1,070,722.75	\$3,233,777.25	25%	\$1,081,569.23
3432							
3432.000	Transfer Station Revenue	558,200.00	48,611.61	129,607.58	428,592.42	23	135,337.40
	3432 - Totals	\$558,200.00	\$48,611.61	\$129,607.58	\$428,592.42	23%	\$135,337.40
3435							
3435.001	Scrapyard Recycle	106,000.00	6,651.15	34,187.64	71,812.36	32	23,408.52
3435.002	Dropoff Recycle Center	22,000.00	1,137.45	2,185.44	19,814.56	10	2,186.62
3435.003	Scrapyard Dropoff Revenue	102,000.00	13,084.22	27,118.18	74,881.82	27	29,890.30
	3435 - Totals	\$230,000.00	\$20,872.82	\$63,491.26	\$166,508.74	28%	\$55,485.44
3436							
3436.000	Sludge Disposal	30,000.00	.00	.00	30,000.00	0	.00
	3436 - Totals	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0%	\$0.00
3437							
3437.000	Waste Oil Disposal	20,500.00	.00	.00	20,500.00	0	.00
	3437 - Totals	\$20,500.00	\$0.00	\$0.00	\$20,500.00	0%	\$0.00
	Department 340 - Operating Revenue Totals	\$5,143,200.00	\$432,833.14	\$1,263,821.59	\$3,879,378.41	25%	\$1,272,392.07
Department 360 - Uses of Prop & Investment							
3601							
3601.000	Rent - Land	4,200.00	.00	.00	4,200.00	0	.00
	3601 - Totals	\$4,200.00	\$0.00	\$0.00	\$4,200.00	0%	\$0.00
3610							
3610.000	Interest Income	14,500.00	756.73	3,980.11	10,519.89	27	4,130.80
	3610 - Totals	\$14,500.00	\$756.73	\$3,980.11	\$10,519.89	27%	\$4,130.80
	Department 360 - Uses of Prop & Investment Totals	\$18,700.00	\$756.73	\$3,980.11	\$14,719.89	21%	\$4,130.80



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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 230 - Solid Waste Fund							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3820							
3820.000	Bad Debt Collected	1,200.00	.00	1,189.34	10.66	99	130.92
3820 - Totals		\$1,200.00	\$0.00	\$1,189.34	\$10.66	99%	\$130.92
Department 380 - Miscellaneous Totals		\$1,200.00	\$0.00	\$1,189.34	\$10.66	99%	\$130.92
Division 300 - Revenue Totals		\$5,171,424.00	\$435,670.87	\$1,271,072.04	\$3,900,351.96	25%	\$1,276,653.79
REVENUE TOTALS		\$5,171,424.00	\$435,670.87	\$1,271,072.04	\$3,900,351.96	25%	\$1,276,653.79
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5205							
5205.000	Insurance	4,012.00	487.26	1,461.78	2,550.22	36	1,002.96
5205 - Totals		\$4,012.00	\$487.26	\$1,461.78	\$2,550.22	36%	\$1,002.96
5206							
5206.000	Supplies	3,000.00	.00	.00	3,000.00	0	.00
5206 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$0.00
5211							
5211.000	Data Processing Fees	18,553.00	1,546.08	4,638.24	13,914.76	25	4,503.99
5211 - Totals		\$18,553.00	\$1,546.08	\$4,638.24	\$13,914.76	25%	\$4,503.99
5212							
5212.000	Contracted/Purchased Serv	1,155,640.00	69,437.62	219,796.10	935,843.90	19	101,914.30
5212 - Totals		\$1,155,640.00	\$69,437.62	\$219,796.10	\$935,843.90	19%	\$101,914.30
5214							
5214.000	Interdepartment Services	381,828.00	31,819.00	95,457.00	286,371.00	25	95,586.75
5214 - Totals		\$381,828.00	\$31,819.00	\$95,457.00	\$286,371.00	25%	\$95,586.75
5222							
5222.000	Postage	5,000.00	.00	.00	5,000.00	0	562.50
5222 - Totals		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$562.50
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	.00	3,000.00	0	.00
5223 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$0.00
5224							
5224.000	Dues & Publications	300.00	.00	.00	300.00	0	268.00
5224 - Totals		\$300.00	\$0.00	\$0.00	\$300.00	0%	\$268.00



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5226							
5226.000	Advertising	1,500.00	494.40	494.40	1,005.60	33	.00
	5226 - Totals	\$1,500.00	\$494.40	\$494.40	\$1,005.60	33%	\$0.00
5230							
5230.000	Bad Debts	20,000.00	344.88	344.88	19,655.12	2	.00
	5230 - Totals	\$20,000.00	\$344.88	\$344.88	\$19,655.12	2%	\$0.00
5231							
5231.000	Credit Card Expense	60,000.00	3,371.08	9,985.42	50,014.58	17	9,950.76
	5231 - Totals	\$60,000.00	\$3,371.08	\$9,985.42	\$50,014.58	17%	\$9,950.76
	Department 601 - Administration Totals	\$1,652,833.00	\$107,500.32	\$332,177.82	\$1,320,655.18	20%	\$213,789.26
Department 620 - Transfer Station							
5201							
5201.000	Training and Travel	.00	122.00	122.00	(122.00)	+++	.00
	5201 - Totals	\$0.00	\$122.00	\$122.00	(\$122.00)	+++	\$0.00
5203							
5203.001	Electric	7,500.00	719.36	2,088.83	5,411.17	28	1,917.94
	5203 - Totals	\$7,500.00	\$719.36	\$2,088.83	\$5,411.17	28%	\$1,917.94
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	773.21
	5206 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$773.21
5207							
5207.000	Repairs & Maintenance	.00	.00	.00	.00	+++	13.64
	5207 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$13.64
5208							
5208.000	Bldg Repair & Maint	8,624.00	2,156.00	2,156.00	6,468.00	25	1,018.42
	5208 - Totals	\$8,624.00	\$2,156.00	\$2,156.00	\$6,468.00	25%	\$1,018.42
5212							
5212.000	Contracted/Purchased Serv	2,204,800.00	241,477.06	351,265.19	1,853,534.81	16	156,735.38
	5212 - Totals	\$2,204,800.00	\$241,477.06	\$351,265.19	\$1,853,534.81	16%	\$156,735.38
	Department 620 - Transfer Station Totals	\$2,220,924.00	\$244,474.42	\$355,632.02	\$1,865,291.98	16%	\$160,458.59



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 621 - Landfill							
5201							
5201.000	Training and Travel	8,200.00	.00	.00	8,200.00	0	.00
5201 - Totals		\$8,200.00	\$0.00	\$0.00	\$8,200.00	0%	\$0.00
5206							
5206.000	Supplies	37,500.00	.00	2,537.50	34,962.50	7	.00
5206 - Totals		\$37,500.00	\$0.00	\$2,537.50	\$34,962.50	7%	\$0.00
5208							
5208.000	Bldg Repair & Maint	.00	.00	.00	.00	+++	1,245.61
5208 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,245.61
5212							
5212.000	Contracted/Purchased Serv	103,000.00	.00	6,367.58	96,632.42	6	187.15
5212 - Totals		\$103,000.00	\$0.00	\$6,367.58	\$96,632.42	6%	\$187.15
5214							
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	13,215.46
5214 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$13,215.46
5221							
5221.000	Transportation/Vehicles	321,841.00	27,782.93	83,888.93	237,952.07	26	79,921.21
5221 - Totals		\$321,841.00	\$27,782.93	\$83,888.93	\$237,952.07	26%	\$79,921.21
5223							
5223.000	Tools & Small Equipment	5,000.00	.00	.00	5,000.00	0	.00
5223 - Totals		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$0.00
5226							
5226.000	Advertising	2,500.00	.00	.00	2,500.00	0	190.40
5226 - Totals		\$2,500.00	\$0.00	\$0.00	\$2,500.00	0%	\$190.40
5290							
5290.000	Other Expenses	5,000.00	.00	1,800.00	3,200.00	36	.00
5290 - Totals		\$5,000.00	\$0.00	\$1,800.00	\$3,200.00	36%	\$0.00
Department 621 - Landfill Totals		\$483,041.00	\$27,782.93	\$94,594.01	\$388,446.99	20%	\$94,759.83
Department 622 - Scrap Yard							
5110							
5110.001	Regular Salaries/Wages	148,415.04	9,124.71	27,686.89	120,728.15	19	20,554.78
5110.002	Holidays	.00	843.78	1,416.74	(1,416.74)	+++	1,011.26
5110.003	Sick Leave	.00	1,374.41	2,849.67	(2,849.67)	+++	1,258.47



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 622 - Scrap Yard							
5110.004	Overtime	.00	33.11	3,663.58	(3,663.58)	+++	.00
5110 - Totals		\$148,415.04	\$11,376.01	\$35,616.88	\$112,798.16	24%	\$22,824.51
5120							
5120.001	Annual Leave	.00	271.44	2,248.86	(2,248.86)	+++	2,058.71
5120.002	SBS	9,097.68	713.98	2,321.16	6,776.52	26	1,525.32
5120.003	Medicare	2,152.01	168.88	549.05	1,602.96	26	360.81
5120.004	PERS	40,975.51	481.44	6,249.47	34,726.04	15	5,474.32
5120.005	Health Insurance	22,532.40	1,741.10	5,837.82	16,694.58	26	2,912.40
5120.006	Life Insurance	36.36	3.03	9.09	27.27	25	7.75
5120.007	Workmen's Compensation	11,442.77	898.02	2,919.44	8,523.33	26	1,707.23
5120.008	Unemployment	.00	.00	5,550.00	(5,550.00)	+++	.00
5120.011	PERS on Behalf	.00	4,162.00	4,162.00	(4,162.00)	+++	.00
5120 - Totals		\$86,236.73	\$8,439.89	\$29,846.89	\$56,389.84	35%	\$14,046.54
5201							
5201.000	Training and Travel	2,000.00	.00	92.33	1,907.67	5	734.12
5201 - Totals		\$2,000.00	\$0.00	\$92.33	\$1,907.67	5%	\$734.12
5202							
5202.000	Uniforms	2,000.00	.00	.00	2,000.00	0	702.64
5202 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$702.64
5203							
5203.001	Electric	23,000.00	2,388.05	4,964.49	18,035.51	22	4,413.52
5203 - Totals		\$23,000.00	\$2,388.05	\$4,964.49	\$18,035.51	22%	\$4,413.52
5204							
5204.000	Telephone	1,932.00	165.11	493.22	1,438.78	26	501.48
5204 - Totals		\$1,932.00	\$165.11	\$493.22	\$1,438.78	26%	\$501.48
5206							
5206.000	Supplies	7,000.00	285.00	2,282.54	4,717.46	33	995.87
5206 - Totals		\$7,000.00	\$285.00	\$2,282.54	\$4,717.46	33%	\$995.87
5208							
5208.000	Bldg Repair & Maint	.00	.00	.00	.00	+++	1,653.26
5208 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,653.26



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 622 - Scrap Yard							
5212							
5212.000	Contracted/Purchased Serv	206,000.00	11,449.06	37,828.34	168,171.66	18	26,656.14
5212 - Totals		\$206,000.00	\$11,449.06	\$37,828.34	\$168,171.66	18%	\$26,656.14
5214							
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	2,905.25
5214 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,905.25
5221							
5221.000	Transportation/Vehicles	.00	345.94	1,092.89	(1,092.89)	+++	2,009.66
5221 - Totals		\$0.00	\$345.94	\$1,092.89	(\$1,092.89)	+++	\$2,009.66
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	1,629.00	1,371.00	54	106.15
5223 - Totals		\$3,000.00	\$0.00	\$1,629.00	\$1,371.00	54%	\$106.15
5227							
5227.002	Rent-Equipment	35,000.00	.00	70.20	34,929.80	0	.00
5227 - Totals		\$35,000.00	\$0.00	\$70.20	\$34,929.80	0%	\$0.00
5290							
5290.000	Other Expenses	.00	103.88	103.88	(103.88)	+++	.00
5290 - Totals		\$0.00	\$103.88	\$103.88	(\$103.88)	+++	\$0.00
Department 622 - Scrap Yard Totals		\$514,583.77	\$34,552.94	\$114,020.66	\$400,563.11	22%	\$77,549.14
Department 623 - Dropoff Recycle Center							
5120							
5120.001	Annual Leave	4,779.00	.00	.00	4,779.00	0	.00
5120.002	SBS	292.95	.00	.00	292.95	0	.00
5120.003	Medicare	69.30	.00	.00	69.30	0	.00
5120 - Totals		\$5,141.25	\$0.00	\$0.00	\$5,141.25	0%	\$0.00
5203							
5203.001	Electric	5,000.00	1,221.45	3,143.61	1,856.39	63	989.24
5203 - Totals		\$5,000.00	\$1,221.45	\$3,143.61	\$1,856.39	63%	\$989.24
5206							
5206.000	Supplies	2,000.00	.00	.00	2,000.00	0	.00
5206 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	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 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 623 - Dropoff Recycle Center							
5212							
5212.000	Contracted/Purchased Serv	77,250.00	1,459.71	2,911.31	74,338.69	4	5,594.34
	5212 - Totals	\$77,250.00	\$1,459.71	\$2,911.31	\$74,338.69	4%	\$5,594.34
5214							
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	2,116.62
	5214 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,116.62
	Department 623 - Dropoff Recycle Center Totals	\$89,391.25	\$2,681.16	\$6,054.92	\$83,336.33	7%	\$8,700.20
	Division 600 - Operations Totals	\$4,960,773.02	\$416,991.77	\$902,479.43	\$4,058,293.59	18%	\$555,257.02
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	88,511.00	14,998.24	44,994.72	43,516.28	51	22,127.94
	6201 - Totals	\$88,511.00	\$14,998.24	\$44,994.72	\$43,516.28	51%	\$22,127.94
6202							
6202.000	Depreciation-Plants	6,686.00	781.49	2,344.47	4,341.53	35	1,671.54
	6202 - Totals	\$6,686.00	\$781.49	\$2,344.47	\$4,341.53	35%	\$1,671.54
6205							
6205.000	Depreciation-Buildings	68,447.00	5,703.92	17,111.76	51,335.24	25	17,111.76
	6205 - Totals	\$68,447.00	\$5,703.92	\$17,111.76	\$51,335.24	25%	\$17,111.76
6206							
6206.000	Depreciation-Machinery	5,046.00	420.58	1,261.74	3,784.26	25	1,261.74
	6206 - Totals	\$5,046.00	\$420.58	\$1,261.74	\$3,784.26	25%	\$1,261.74
	Division 640 - Depreciation/Amortization Totals	\$168,690.00	\$21,904.23	\$65,712.69	\$102,977.31	39%	\$42,172.98
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	15,633.00	.90	2.39	15,630.61	0	4.13
	5295 - Totals	\$15,633.00	\$0.90	\$2.39	\$15,630.61	0%	\$4.13
7301							
7301.000	Note Principal Payments	115,798.00	.00	.00	115,798.00	0	.00
	7301 - Totals	\$115,798.00	\$0.00	\$0.00	\$115,798.00	0%	\$0.00
	Division 650 - Debt Payments Totals	\$131,431.00	\$0.90	\$2.39	\$131,428.61	0%	\$4.13



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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	230 - Solid Waste Fund						
	EXPENSE						
Division	670 - Fixed Assets						
7106							
7106.000	Fixed Assets-Machinery	14,000.00	.00	.00	14,000.00	0	.00
	7106 - Totals	\$14,000.00	\$0.00	\$0.00	\$14,000.00	0%	\$0.00
Division	670 - Fixed Assets Totals	\$14,000.00	\$0.00	\$0.00	\$14,000.00	0%	\$0.00
Division	680 - Transfers Between Funds						
7200							
7200.000	Interfund Transfers Out	33,222.00	.00	33,222.00	.00	100	23,000.00
	7200 - Totals	\$33,222.00	\$0.00	\$33,222.00	\$0.00	100%	\$23,000.00
Division	680 - Transfers Between Funds Totals	\$33,222.00	\$0.00	\$33,222.00	\$0.00	100%	\$23,000.00
	EXPENSE TOTALS	\$5,308,116.02	\$438,896.90	\$1,001,416.51	\$4,306,699.51	19%	\$620,434.13
Fund	230 - Solid Waste Fund Totals						
	REVENUE TOTALS	5,171,424.00	435,670.87	1,271,072.04	3,900,351.96	25%	1,276,653.79
	EXPENSE TOTALS	5,308,116.02	438,896.90	1,001,416.51	4,306,699.51	19%	620,434.13
Fund	230 - Solid Waste Fund Net Gain (Loss)	(\$136,692.02)	(\$3,226.03)	\$269,655.53	\$406,347.55	(197%)	\$656,219.66
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	5,171,424.00	435,670.87	1,271,072.04	3,900,351.96	25%	1,276,653.79
	EXPENSE TOTALS	5,308,116.02	438,896.90	1,001,416.51	4,306,699.51	19%	620,434.13
Fund Type	Enterprise Funds Net Gain (Loss)	(\$136,692.02)	(\$3,226.03)	\$269,655.53	\$406,347.55	(197%)	\$656,219.66
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	5,171,424.00	435,670.87	1,271,072.04	3,900,351.96	25%	1,276,653.79
	EXPENSE TOTALS	5,308,116.02	438,896.90	1,001,416.51	4,306,699.51	19%	620,434.13
Fund Category	Proprietary Funds Net Gain (Loss)	(\$136,692.02)	(\$3,226.03)	\$269,655.53	\$406,347.55	(197%)	\$656,219.66
	Grand Totals						
	REVENUE TOTALS	5,171,424.00	435,670.87	1,271,072.04	3,900,351.96	25%	1,276,653.79
	EXPENSE TOTALS	5,308,116.02	438,896.90	1,001,416.51	4,306,699.51	19%	620,434.13
	Grand Total Net Gain (Loss)	(\$136,692.02)	(\$3,226.03)	\$269,655.53	\$406,347.55	(197%)	\$656,219.66



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 740 - Capital Project-Solid Wst							
REVENUE							
Division 300 - Revenue							
Department 390 - Cash Basis Receipts							
3950							
3950.230	Transfer In Solid Waste	18,500.00	.00	18,500.00	.00	100	23,000.00
3950 - Totals		\$18,500.00	\$0.00	\$18,500.00	\$0.00	100%	\$23,000.00
Department 390 - Cash Basis Receipts Totals		\$18,500.00	\$0.00	\$18,500.00	\$0.00	100%	\$23,000.00
Division 300 - Revenue Totals		\$18,500.00	\$0.00	\$18,500.00	\$0.00	100%	\$23,000.00
REVENUE TOTALS		\$18,500.00	\$0.00	\$18,500.00	\$0.00	100%	\$23,000.00
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	18,500.00	.00	.00	18,500.00	0	4,208.25
5212 - Totals		\$18,500.00	\$0.00	\$0.00	\$18,500.00	0%	\$4,208.25
5214							
5214.000	Interdepartment Services	.00	267.22	267.22	(267.22)	+++	3,753.59
5214 - Totals		\$0.00	\$267.22	\$267.22	(\$267.22)	+++	\$3,753.59
Department 630 - Operations Totals		\$18,500.00	\$267.22	\$267.22	\$18,232.78	1%	\$7,961.84
Division 600 - Operations Totals		\$18,500.00	\$267.22	\$267.22	\$18,232.78	1%	\$7,961.84
EXPENSE TOTALS		\$18,500.00	\$267.22	\$267.22	\$18,232.78	1%	\$7,961.84
Fund 740 - Capital Project-Solid Wst Totals							
REVENUE TOTALS		18,500.00	.00	18,500.00	.00	100%	23,000.00
EXPENSE TOTALS		18,500.00	267.22	267.22	18,232.78	1%	7,961.84
Fund 740 - Capital Project-Solid Wst Net Gain (Loss)		\$0.00	(\$267.22)	\$18,232.78	\$18,232.78	+++	\$15,038.16
Fund Type Capital Projects Funds Totals							
REVENUE TOTALS		18,500.00	.00	18,500.00	.00	100%	23,000.00
EXPENSE TOTALS		18,500.00	267.22	267.22	18,232.78	1%	7,961.84



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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 Net Gain (Loss)	\$0.00	(\$267.22)	\$18,232.78	\$18,232.78	+++	\$15,038.16
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	18,500.00	.00	18,500.00	.00	100%	23,000.00
	EXPENSE TOTALS	18,500.00	267.22	267.22	18,232.78	1%	7,961.84
Fund Category	Proprietary Funds Net Gain (Loss)	\$0.00	(\$267.22)	\$18,232.78	\$18,232.78	+++	\$15,038.16
	Grand Totals						
	REVENUE TOTALS	18,500.00	.00	18,500.00	.00	100%	23,000.00
	EXPENSE TOTALS	18,500.00	267.22	267.22	18,232.78	1%	7,961.84
	Grand Total Net Gain (Loss)	\$0.00	(\$267.22)	\$18,232.78	\$18,232.78	+++	\$15,038.16



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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 230 - Solid Waste Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	33,536.00	1,689.00	31,847.00	1,885.55
1027 - Totals		\$33,536.00	\$1,689.00	\$31,847.00	1,885.55%
1030					
1030.100	Investment-Central Trea.	(719,155.12)	335,145.99	(1,054,301.11)	(314.58)
1030 - Totals		(\$719,155.12)	\$335,145.99	(\$1,054,301.11)	(314.58%)
1050					
1050.000	Accts Rec.-Misc Billing	9,052.99	4,049.10	5,003.89	123.58
1050.010	Accts Rec.-Utility Billing	247,094.24	259,032.27	(11,938.03)	(4.61)
1050.050	Accts Rec.-Collections	77,786.45	39,597.77	38,188.68	96.44
1050.900	Allowance - Doubtful Acct	(77,786.45)	(39,597.77)	(38,188.68)	(96.44)
1050 - Totals		\$256,147.23	\$263,081.37	(\$6,934.14)	(2.64%)
1200					
1200.020	Prepaid Insurance	4,385.36	3,008.88	1,376.48	45.75
1200.030	Prepaid Workers Compensation Insurance	4,680.88	6,552.15	(1,871.27)	(28.56)
1200 - Totals		\$9,066.24	\$9,561.03	(\$494.79)	(5.18%)
1420					
1420.000	Net OPEB Asset	1,629.00	.00	1,629.00	+++
1420 - Totals		\$1,629.00	\$0.00	\$1,629.00	+++
1425					
1425.000	Deferred Outflow OPEB	18,328.00	11,718.00	6,610.00	56.41
1425 - Totals		\$18,328.00	\$11,718.00	\$6,610.00	56.41%
1500					
1500.000	Land - General Fund	305,000.00	305,000.00	.00	.00
1500 - Totals		\$305,000.00	\$305,000.00	\$0.00	0.00%
1510					
1510.000	Land Improvements	4,652,468.33	4,652,468.33	.00	.00
1510 - Totals		\$4,652,468.33	\$4,652,468.33	\$0.00	0.00%
1520					
1520.300	Solid Waste Plant	532,540.57	451,788.22	80,752.35	17.87
1520 - Totals		\$532,540.57	\$451,788.22	\$80,752.35	17.87%
1540					
1540.000	Buildings	1,455,696.37	1,455,696.37	.00	.00
1540 - Totals		\$1,455,696.37	\$1,455,696.37	\$0.00	0.00%



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Include Rollup Account/Rollup to Account

Account	Account Description		Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds					
Fund Type	Enterprise Funds					
Fund	230 - Solid Waste Fund					
	ASSETS					
1550						
1550.000	Machinery & Equipment		859,065.68	859,065.68	.00	.00
1550 - Totals			\$859,065.68	\$859,065.68	\$0.00	0.00%
1585						
1585.000	Intangible Accounts		37,898.68	37,898.68	.00	.00
1585 - Totals			\$37,898.68	\$37,898.68	\$0.00	0.00%
1600						
1600.100	Accumulated Depreciation Land Improvements		(37,898.68)	(37,898.68)	.00	.00
1600 - Totals			(\$37,898.68)	(\$37,898.68)	\$0.00	0.00%
1610						
1610.000	Accumulated Depr. Land Im		(984,119.48)	(871,263.24)	(112,856.24)	(12.95)
1610 - Totals			(\$984,119.48)	(\$871,263.24)	(\$112,856.24)	(12.95%)
1620						
1620.000	Accumulated Depr Ut Plant		(38,467.01)	(28,416.18)	(10,050.83)	(35.37)
1620 - Totals			(\$38,467.01)	(\$28,416.18)	(\$10,050.83)	(35.37%)
1640						
1640.000	Accumulated Depr Building		(1,235,158.95)	(1,166,711.91)	(68,447.04)	(5.87)
1640 - Totals			(\$1,235,158.95)	(\$1,166,711.91)	(\$68,447.04)	(5.87%)
1650						
1650.000	Accumulated Depr Equipmnt		(837,616.31)	(832,569.35)	(5,046.96)	(.61)
1650 - Totals			(\$837,616.31)	(\$832,569.35)	(\$5,046.96)	(0.61%)
1825						
1825.000	Deferred Outflow Pension		36,727.00	3,386.00	33,341.00	984.67
1825 - Totals			\$36,727.00	\$3,386.00	\$33,341.00	984.67%
	ASSETS TOTALS		\$4,345,687.55	\$5,449,639.31	(\$1,103,951.76)	(20.26%)
	LIABILITIES AND FUND EQUITY					
	LIABILITIES					
2025						
2025.000	Interfund Payable		403,974.96	1,526,433.96	(1,122,459.00)	(73.53)
2025 - Totals			\$403,974.96	\$1,526,433.96	(\$1,122,459.00)	(73.53%)
2060						
2060.000	Compensated Absences Pay.		5,723.69	4,022.89	1,700.80	42.28
2060 - Totals			\$5,723.69	\$4,022.89	\$1,700.80	42.28%



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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
Fund	230 - Solid Waste Fund				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2100					
2100.006	Deposits - Garbage	4,746.04	5,506.26	(760.22)	(13.81)
	2100 - Totals	\$4,746.04	\$5,506.26	(\$760.22)	(13.81%)
2450					
2450.300	Deferred Inflow OPEB	9,115.00	(1,824.00)	10,939.00	599.73
2450.900	Net OPEB Liability	7,186.00	11,027.00	(3,841.00)	(34.83)
	2450 - Totals	\$16,301.00	\$9,203.00	\$7,098.00	77.13%
2500					
2500.500	Notes Payable-State	1,042,178.00	1,157,975.55	(115,797.55)	(10.00)
2500.900	Net Pension Liability	210,960.00	6,500.00	204,460.00	3,145.54
	2500 - Totals	\$1,253,138.00	\$1,164,475.55	\$88,662.45	7.61%
2600					
2600.000	Accrued Postclosure Costs	725,118.03	756,189.03	(31,071.00)	(4.11)
	2600 - Totals	\$725,118.03	\$756,189.03	(\$31,071.00)	(4.11%)
2700					
2700.300	Deferred Inflow Pension	12,324.00	(24,962.00)	37,286.00	149.37
	2700 - Totals	\$12,324.00	(\$24,962.00)	\$37,286.00	149.37%
	LIABILITIES TOTALS	\$2,421,325.72	\$3,440,868.69	(\$1,019,542.97)	(29.63%)
	FUND EQUITY				
2800					
2800.002	Contributed Cap.-State	5,559,845.45	5,559,845.45	.00	.00
2800.003	Contributed Cap.-Local	37,500.00	37,500.00	.00	.00
	2800 - Totals	\$5,597,345.45	\$5,597,345.45	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	7,403.00	7,403.00	.00	.00
	2900 - Totals	\$7,403.00	\$7,403.00	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	(771,715.02)	(771,715.02)	.00	.00
	2910 - Totals	(\$771,715.02)	(\$771,715.02)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(3,170,924.13)	(3,473,079.47)	302,155.34	8.70
	2920 - Totals	(\$3,170,924.13)	(\$3,473,079.47)	\$302,155.34	8.70%



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Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
Fund	230 - Solid Waste Fund				
	FUND EQUITY				
2965					
2965.000	P/Y Encumbrance Control	(7,403.00)	(7,403.00)	.00	.00
	2965 - Totals	(\$7,403.00)	(\$7,403.00)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$1,654,706.30	\$1,352,550.96	\$302,155.34	22.34%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(1,271,072.04)			
	Fund Expenses	1,001,416.51			
	FUND EQUITY TOTALS	\$1,924,361.83	\$1,352,550.96	\$571,810.87	42.28%
	LIABILITIES AND FUND EQUITY TOTALS	\$4,345,687.55	\$4,793,419.65	(\$447,732.10)	(9.34%)
Fund	230 - Solid Waste Fund Totals	\$0.00	\$656,219.66	(\$656,219.66)	(100.00%)
Fund Type	Enterprise Funds Totals	\$0.00	\$656,219.66	(\$656,219.66)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$656,219.66	(\$656,219.66)	(100.00%)
	Grand Totals	\$0.00	\$656,219.66	(\$656,219.66)	(100.00%)



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Include Rollup Account/Rollup to Account















Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Capital Projects Funds				
Fund	740 - Capital Project-Solid Wst				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	749,086.51	822,380.31	(73,293.80)	(8.91)
	1030 - Totals	\$749,086.51	\$822,380.31	(\$73,293.80)	(8.91%)
1590					
1590.000	Construction in Progress	77,283.86	58,547.79	18,736.07	32.00
	1590 - Totals	\$77,283.86	\$58,547.79	\$18,736.07	32.00%
	ASSETS TOTALS	\$826,370.37	\$880,928.10	(\$54,557.73)	(6.19%)
	FUND EQUITY				
2900					
2900.010	Reserve for Encumbrances	2,106.25	2,106.25	.00	.00
	2900 - Totals	\$2,106.25	\$2,106.25	\$0.00	0.00%
2910					
2910.140	Designated-Capital Projct	771,715.02	771,715.02	.00	.00
	2910 - Totals	\$771,715.02	\$771,715.02	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	36,422.57	94,174.92	(57,752.35)	(61.32)
	2920 - Totals	\$36,422.57	\$94,174.92	(\$57,752.35)	(61.32%)
2965					
2965.000	P/Y Encumbrance Control	(2,106.25)	(2,106.25)	.00	.00
	2965 - Totals	(\$2,106.25)	(\$2,106.25)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$808,137.59	\$865,889.94	(\$57,752.35)	(6.67%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(18,500.00)			
	Fund Expenses	267.22			
	FUND EQUITY TOTALS	\$826,370.37	\$865,889.94	(\$39,519.57)	(4.56%)
	LIABILITIES AND FUND EQUITY TOTALS	\$826,370.37	\$865,889.94	(\$39,519.57)	(4.56%)
Fund	740 - Capital Project-Solid Wst Totals	\$0.00	\$15,038.16	(\$15,038.16)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$15,038.16	(\$15,038.16)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$15,038.16	(\$15,038.16)	(100.00%)
	Grand Totals	\$0.00	\$15,038.16	(\$15,038.16)	(100.00%)










Harbor System Financial Analysis

As Of, And For the Fiscal Quarter Ending, September 30, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	689,471	 Decreased	 Met Plan	 Annual moorage increases necessary to finance capital improvements
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	75,288	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	183,875	 Decreased	 Exceeded Plan	Cash flow from operations is adequate and exceeding plan
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	34,299	 Decreased	 Met Plan	Net income is exceeding plan; watch trend
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	(72,038)	 Decreased	 Met Plan	Asset replacement is adequate; however, ability to finance replacement of large infrastructure assets depends on future moorage increases
Total Working Capital (What total resources are available in the fund)	8,321,312	 Decreased	 Met Plan	Working capital is adequate and in line with plan
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	2,577,318	 Decreased – Working Capital Spent on New Dock	 Met Plan	Capital project funding adequately addresses current infrastructure needs

Undesignated Working Capital (How much of the fund's resources are available?)	5,326,901	 Increased	 Met Plan	Undesignated working capital is adequate for the present; however, ability to finance replacement of large infrastructure depends on sustained future moorage increases
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	1,237.76	 Less Than Last Year	 Met Plan	Working capital is adequate and in line with plan
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	792.35	 Less Than Last Year	 Met Plan	Watch Trend 

The financial performance of the Harbor Fund met most aspects of the annual financial plan but performance declined from FY2020, primarily due to a decline in moorage revenue.

Revenue was \$689.5K, (\$31.6K), or (4.4%), under plan; compared to prior year, revenue declined by (\$191.8K), or (21.8%). Both permanent and temporary moorage revenue declined. EBID was \$183.9K, \$43.7K, or 31.2%, over plan; compared to prior year, however, EBID declined by (\$176.7K), or 49%. The decline versus prior year is due to a decrease in the amount of raw fish tax accrued, to a yearly total of \$1 million for FY2021. Operating expenses were less than plan, however, partially offsetting the revenue shortfall. Operating expenses were \$75.3K, or 12.9%, less than plan, a positive variance. During the quarter, total working capital increased by \$62.9K, to \$8,321.3K, as a result of modest positive cash flow.

For several years, the Harbor Fund Has continued to follow a fiscal plan designed to ultimately provide the necessary capital to renovate Eliason Harbor in the 2030s, with sustained annual moorage increases in the range of 6%. Decline in moorage revenue in the first quarter is, therefore, concerning. Key to the fiscal plan has been engineering assumptions necessitating total rebuilding of Eliason Harbor in the mid-2030s. In FY22, Harbor Department staff is planning for a revision of the Harbor Master Plan, with specific focus on whether or not the useful life of Eliason Harbor can be extended. If the useful life can be extended, then harbor moorage rate increases can be lowered, hopefully stabilizing harbor occupancy and moorage revenue.

City and Borough of Sitka
Harbor Fund
Financial Statements
For The Twelve-Month Period Ending June 30, 2021
(Unaudited)

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	FY2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L -25.00%)	Variance To FY2021 Plan
Revenue:									
Permanent Moorage	528,233	-	-	-	528,233	609,935	(81,702)	550,613	(22,380)
Transient Moorage	116,558	-	-	-	116,558	215,197	(98,639)	120,675	(4,117)
Lightering Fees	-	-	-	-	-	-	-	3,500	(3,500)
Other Operating Revenue	44,680	-	-	-	44,680	56,179	(11,499)	46,256	(1,576)
Total Revenue:	689,471	-	-	-	689,471	881,311	(191,840)	721,043	(31,572)
Cost of Sales:									
Operations	349,336	-	-	-	349,336	367,349	18,013	383,869	34,533
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	345,832	-	-	-	345,832	343,942	(1,890)	343,462	2,371
Total Cost of Sales:	695,168	-	-	-	695,168	711,291	16,123	727,330	36,903
Gross Margin:	(5,697)	-	-	-	(5,697)	170,020	(175,717)	(6,287)	590
	-0.83%	0.00%	0.00%	0.00%	-0.83%	19.29%	-20.12%	-0.87%	-19.25%
Selling and Administrative Expenses	156,260	-	-	-	156,260	153,376	(2,884)	197,015	40,755
Earnings (Loss) Before Interest (EBI):	(161,957)	-	-	-	(161,957)	16,644	(178,601)	(203,302)	41,345
	-23.49%	0.00%	0.00%	0	-23.49%	1.89%	-25.38%	-28.20%	2.82%
Non-operating Revenue and Expense:									
Raw Fish Tax	250,000	-	-	-	250,000	326,375	(76,375)	250,000	-
Other Non-Operating Revenue/(Expense):	36,761	-	-	-	36,761	60,675	(23,914)	78,125	(41,364)
Grant Revenue	34,061	-	-	-	34,061	-	34,061	34,061	-
Bond Fund Interest Revenue:	6,540	-	-	-	6,540	43,784	(37,244)	375	6,165
Interest Expense Bonds:	(129,575)	-	-	-	(129,575)	(133,725)	4,150	(129,575)	-
Interest Expense Loans:	(1,531)	-	-	-	(1,531)	(1,701)	170	(1,531)	(1)
Total Non-operating Revenue & Expense:	196,256	-	-	-	196,256	295,408	(99,152)	231,456	(35,200)
Net Income:	34,299	-	-	-	34,299	312,052	(277,753)	28,153	6,146
	4.97%	0.00%	0.00%	0.00%	4.97%	35.41%	144.78%	3.90%	-19.47%
Earnings Before Interest and Depreciation (EBIDA):	183,875	-	-	-	183,875	360,586	(176,711)	140,159	43,716
	26.67%	0.00%	0.00%	0.00%	26.67%	40.91%	-14.25%	19.44%	-33.68%
Bond Covenant Ratio	2.02				2.02	3.35	(1.33)	1.99	0.04
<u>Debt Principal Coverage</u>									
Simple Cash Flow (Net Income Plus Depreciation)	380,131	-	-	-	380,131	655,994	(275,863)	371,615	8,516
Debt Principal	106,337	-	-	-	106,337	102,587	(3,750)	106,337	-
Debt Principal Coverage Surplus/Deficit	273,794	-	-	-	273,794	553,407	(279,613)	265,278	8,516
Debt Principal Coverage Percentage	357.48%	0.00%	0.00%	0.00%	357.48%	639.45%	-281.97%	349.47%	8.01%
<u>Simple Asset Replacement Coverage</u>									
Debt Principal Coverage Surplus/Deficit (From Above)	273,794	-	-	-	273,794	553,407	(279,613)	265,278	8,516
Depreciation	345,832	-	-	-	345,832	343,942	(1,890)	345,832	-
Cash Accumulated For/(Taken From) Asset Replacement	(72,038)	-	-	-	(72,038)	209,465	(281,503)	(80,554)	8,516
<u>Working Capital</u>									
Cash Flow:									
Net Income Plus Depreciation Less Principal	273,794	-	-	-	273,794	553,407	(279,613)	265,278	8,516
CapEx, Accruals, and other Balance Sheet Changes	(210,930)	-	-	-	(210,930)	334,680	(545,610)	(210,930)	-

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	FY2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L -25.00%)	Variance To FY2021 Plan
Increase in (Decrease in) Working Capital	62,864	-	-	-	62,864	888,087	(825,223)	54,348	8,516
Plus Beginning Total Working Capital	8,258,448	-	-	-	8,258,448	16,785,209	(8,526,761)	8,258,448	-
Equals Ending Total Working Capital:	8,321,312	-	-	-	8,321,312	17,673,296	(9,351,984)	8,312,796	8,516
Working Capital Detail:									
Repair Reserve (1% of PPE):	386,526	-	-	-	386,526				
Working Capital Designated for CapEx	2,577,318	-	-	-	2,577,318				
Working Capital Designated for Baranof Warm Springs Dock	30,567	-	-	-	30,567				
Undesignated Working Capital	5,326,901	-	-	-	5,326,901				
Total Working Capital:	8,321,312	-	-	-	8,321,312				
Days On Hand Annual Cash Outlays in:									
Total Working Capital:	1,237.76	-	-	-	1,237.76				
Total Working Capital Less Repair Reserve:	1,180.26	-	-	-	1,180.26				
Undesignated Working Capital	792.35	-	-	-	792.35				
Working Capital Calculation:									
Current Assets	9,292,717	-	-	-	9,292,717				
Accrued Raw Fish Tax Receivable	250,000	-	-	-	250,000				
Current Liabilities	(774,365)	-	-	-	(774,365)				
CPLTD	(440,348)	-	-	-	(440,348)				
Total Working Capital	8,328,004	-	-	-	8,328,004				

Project	FY2021		Bond Fund Cash	Cash	State Grant A/R	State Loan A/R	Federal Loan A/R	Construction In Progress 6/30/2020	Supplies Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Advertising Expenses	Capitalized Interest	Total Expenses
	Bond Proceeds Grants/Loans	FY2021 Appropriations												
80242 - Seaplane Base Planning Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90741 - Baranoff Warm Springs Dock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90751 - Crescent Harbor Water Line Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90757 - Transient Float	\$ -	\$ -	\$ -	\$ 262,457.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90768 - Eliason 5/6 Float replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90798 - Eliason Electrical Upgrades	\$ -	\$ -	\$ -	\$ 1,644,003.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90799 - Eliason Flotation Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90810 - Sealing Cove Maintenance	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90818 - Float Plane Dock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90848 - Crescent Harbor Flotation Upgrades	\$ -	\$ -	\$ -	\$ 49,843.92	\$ -	\$ -	\$ -	\$ 156.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90849 - Crescent Harbor Phase 1 Design	\$ -	\$ -	\$ 1,662,932.00	\$ (1,254,798.25)	\$ -	\$ -	\$ -	\$ 13,260,954.02	\$ -	\$ 179,867.12	\$ 821.86	\$ -	\$ -	\$ 180,688.98
90850 - O'Connell Lightering Facility Repair	\$ -	\$ -	\$ -	\$ 16,158.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90879 - Seaplane Base Project	\$ 111,697.97	\$ -	\$ -	\$ 72,840.70	\$ -	\$ -	\$ -	\$ 193,809.46	\$ -	\$ 36,332.13	\$ 7,472.86	\$ -	\$ -	\$ 43,804.99
90901 - MSC Bulkhead Pile Repair	\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90902 - Crescent Harbor High-Load Dock & Net Shed Condition Assessment	\$ -	\$ -	\$ -	\$ 1,587.44	\$ -	\$ -	\$ -	\$ 73,412.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90903 - Thomsen Harbor Anode Replacement	\$ -	\$ -	\$ -	\$ 181,934.14	\$ -	\$ -	\$ -	\$ 20,835.21	\$ -	\$ -	\$ 230.65	\$ -	\$ -	\$ 230.65
90906 - Harbor Security Cameras	\$ -	\$ -	\$ -	\$ 2,904.94	\$ -	\$ -	\$ -	\$ 16,940.00	\$ -	\$ 155.06	\$ -	\$ -	\$ -	\$ 155.06
90922 - Crescent Harbor High Load Dock Project	\$ -	\$ 450,000.00	\$ -	\$ 450,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90923 - Sealing Cove Uplands and Parking Lot Paving	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
No Project/Miscoding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 111,697.97	\$ 500,000.00	\$ 1,662,932.00	\$ 1,561,931.74	\$ -	\$ -	\$ -	\$ 13,566,107.33	\$ -	\$ 216,354.31	\$ 8,525.37	\$ -	\$ -	\$ 224,879.68

Project	Mixed Project Expenses Reclassified	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction In Progress 6/30/2021	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
80242 - Seplane Base Planning Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90741 - Baranoff Warm Springs Dock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90751 - Crescent Harbor Water Line Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90757 - Transient Float	\$ -	\$ -	\$ -	\$ -	\$ 262,457.44	\$ -	\$ -	\$ -	\$ 262,457.44
90768 - Eliason 5/6 Float replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90798 - Eliason Electrical Upgrades	\$ -	\$ -	\$ -	\$ -	\$ 1,644,003.34	\$ -	\$ -	\$ -	\$ 1,644,003.34
90799 - Eliason Flotation Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90810 - Sealing Cove Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00
90818 - Float Plane Dock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90848 - Crescent Harbor Flotation Upgrades	\$ -	\$ -	\$ -	\$ 156.08	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 49,843.92
90849 - Crescent Harbor Phase 1 Design	\$ -	\$ -	\$ -	\$ 13,260,954.02	\$ 13,669,087.77	\$ -	\$ 647,545.39	\$ 647,545.39	\$ (239,411.64)
90850 - O'Connell Lightering Facility Repair	\$ -	\$ -	\$ -	\$ -	\$ 16,158.07	\$ -	\$ -	\$ -	\$ 16,158.07
90879 - Seaplane Base Project	\$ -	\$ -	\$ -	\$ 193,809.46	\$ 266,650.16	\$ -	\$ -	\$ -	\$ 72,840.70
90901 - MSC Bulkhead Pile Repair	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ 70,000.00
90902 - Crescent Harbor High-Load Dock & Net Shed Condition Assessment	\$ -	\$ -	\$ -	\$ 73,412.56	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 1,587.44
90903 - Thomsen Harbor Anode Replacement	\$ -	\$ -	\$ -	\$ 20,835.21	\$ 202,769.35	\$ -	\$ -	\$ -	\$ 181,934.14
90906 - Harbor Security Cameras	\$ -	\$ -	\$ -	\$ 16,940.00	\$ 19,844.94	\$ -	\$ -	\$ -	\$ 2,904.94
90922 - Crescent Harbor High Load Dock Project	\$ -	\$ -	\$ -	\$ -	\$ 450,000.00	\$ -	\$ -	\$ -	\$ 450,000.00
90923 - Sealing Cove Uplands and Parking Lot Paving	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00
No Project/Miscoding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ -	\$ -	\$ 13,566,107.33	\$ 16,790,971.07	\$ -	\$ 647,545.39	\$ 647,545.39	\$ 2,577,318.35



Income Statement

Through 09/30/20

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 240 - Harbor Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.004	Raw Fish Tax	1,000,000.00	.00	.00	1,000,000.00	0	.00
3101.017	PERS Relief	29,703.00	7,426.00	7,426.00	22,277.00	25	.00
3101 - Totals		\$1,029,703.00	\$7,426.00	\$7,426.00	\$1,022,277.00	1%	\$0.00
Department 310 - State Revenue Totals		\$1,029,703.00	\$7,426.00	\$7,426.00	\$1,022,277.00	1%	\$0.00
Department 340 - Operating Revenue							
3441							
3441.000	Moorage-Permanent	2,202,450.00	(4,221.60)	528,232.75	1,674,217.25	24	609,935.37
3441 - Totals		\$2,202,450.00	(\$4,221.60)	\$528,232.75	\$1,674,217.25	24%	\$609,935.37
3442							
3442.000	Moorage-Transient	482,700.00	18,988.40	116,557.52	366,142.48	24	215,197.30
3442 - Totals		\$482,700.00	\$18,988.40	\$116,557.52	\$366,142.48	24%	\$215,197.30
3444							
3444.000	Airplane Float Fees	2,520.00	.00	22.68	2,497.32	1	.00
3444 - Totals		\$2,520.00	\$0.00	\$22.68	\$2,497.32	1%	\$0.00
3445							
3445.000	Lightering Fees	14,000.00	.00	.00	14,000.00	0	.00
3445 - Totals		\$14,000.00	\$0.00	\$0.00	\$14,000.00	0%	\$0.00
3446							
3446.000	Recreation Vehicle Fees	3,000.00	500.30	834.20	2,165.80	28	964.68
3446 - Totals		\$3,000.00	\$500.30	\$834.20	\$2,165.80	28%	\$964.68
3448							
3448.000	Baranof Warm Springs	15,000.00	1,917.00	5,495.00	9,505.00	37	6,973.00
3448 - Totals		\$15,000.00	\$1,917.00	\$5,495.00	\$9,505.00	37%	\$6,973.00
3491							
3491.000	Jobbing-Labor	3,000.00	.00	.00	3,000.00	0	1,425.86
3491 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$1,425.86
3492							
3492.000	Jobbing-Materials/Parts	1,000.00	.00	.00	1,000.00	0	.00
3492 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00



Income Statement

Through 09/30/20

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 240 - Harbor Fund							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3493							
3493.000	Jobbing-Equipment	500.00	.00	.00	500.00	0	129.00
	3493 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$129.00
	Department 340 - Operating Revenue Totals	\$2,724,170.00	\$17,184.10	\$651,142.15	\$2,073,027.85	24%	\$834,625.21
Department 350 - Non-Operating Revenue							
3501							
3501.003	Other Revenue	2,000.00	1,577.25	4,831.10	(2,831.10)	242	6,001.16
3501.004	Daily Electric Billing	81,300.00	5,306.80	19,278.90	62,021.10	24	26,793.84
3501.005	Hoist Revenue	3,000.00	810.00	4,015.00	(1,015.00)	134	2,240.90
3501.006	Launch Ramp Fees	14,000.00	355.00	1,470.00	12,530.00	11	3,924.00
	3501 - Totals	\$100,300.00	\$8,049.05	\$29,595.00	\$70,705.00	30%	\$38,959.90
	Department 350 - Non-Operating Revenue Totals	\$100,300.00	\$8,049.05	\$29,595.00	\$70,705.00	30%	\$38,959.90
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	225,000.00	10,812.30	36,761.16	188,238.84	16	60,674.89
	3610 - Totals	\$225,000.00	\$10,812.30	\$36,761.16	\$188,238.84	16%	\$60,674.89
	Department 360 - Uses of Prop & Investment Totals	\$225,000.00	\$10,812.30	\$36,761.16	\$188,238.84	16%	\$60,674.89
Department 380 - Miscellaneous							
3820							
3820.000	Bad Debt Collected	15,000.00	108.00	1,294.28	13,705.72	9	1,008.22
	3820 - Totals	\$15,000.00	\$108.00	\$1,294.28	\$13,705.72	9%	\$1,008.22
	Department 380 - Miscellaneous Totals	\$15,000.00	\$108.00	\$1,294.28	\$13,705.72	9%	\$1,008.22
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	87,500.00	.00	.00	87,500.00	0	.00
3950.194	Transfer In Comm Pass Tax	15,000.00	.00	.00	15,000.00	0	.00
3950.270	Transfer In GPIIP	.00	2,695.21	7,439.30	(7,439.30)	+++	6,717.88
	3950 - Totals	\$102,500.00	\$2,695.21	\$7,439.30	\$95,060.70	7%	\$6,717.88
	Department 390 - Cash Basis Receipts Totals	\$102,500.00	\$2,695.21	\$7,439.30	\$95,060.70	7%	\$6,717.88
	Division 300 - Revenue Totals	\$4,196,673.00	\$46,274.66	\$733,657.89	\$3,463,015.11	17%	\$941,986.10
	REVENUE TOTALS	\$4,196,673.00	\$46,274.66	\$733,657.89	\$3,463,015.11	17%	\$941,986.10



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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 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	67,218.80	3,130.45	9,368.50	57,850.30	14	9,201.77
5110.002	Holidays	.00	182.80	365.60	(365.60)	+++	348.00
5110.003	Sick Leave	.00	91.40	478.94	(478.94)	+++	759.02
5110.004	Overtime	10,500.00	.00	.00	10,500.00	0	25.50
5110.010	Temp Wages	62,680.00	2,456.50	6,910.50	55,769.50	11	7,463.00
5110 - Totals		\$140,398.80	\$5,861.15	\$17,123.54	\$123,275.26	12%	\$17,797.29
5120							
5120.001	Annual Leave	21,308.00	274.20	412.21	20,895.79	2	435.00
5120.002	SBS	9,912.73	376.11	1,074.96	8,837.77	11	1,117.62
5120.003	Medicare	2,344.75	88.96	254.26	2,090.49	11	264.37
5120.004	PERS	17,098.14	44.35	1,572.56	15,525.58	9	2,363.63
5120.005	Health Insurance	14,782.54	2,335.54	9,464.60	5,317.94	64	1,941.60
5120.006	Life Insurance	14.16	1.18	3.54	10.62	25	3.54
5120.007	Workmen's Compensation	4,966.00	20.86	59.63	4,906.37	1	83.84
5120.011	PERS on Behalf	.00	1,530.00	1,530.00	(1,530.00)	+++	.00
5120 - Totals		\$70,426.32	\$4,671.20	\$14,371.76	\$56,054.56	20%	\$6,209.60
5201							
5201.000	Training and Travel	4,500.00	.00	.00	4,500.00	0	42.00
5201 - Totals		\$4,500.00	\$0.00	\$0.00	\$4,500.00	0%	\$42.00
5202							
5202.000	Uniforms	250.00	.00	.00	250.00	0	.00
5202 - Totals		\$250.00	\$0.00	\$0.00	\$250.00	0%	\$0.00
5204							
5204.000	Telephone	750.00	63.94	478.49	271.51	64	183.34
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	.00
5204 - Totals		\$1,050.00	\$63.94	\$478.49	\$571.51	46%	\$183.34
5205							
5205.000	Insurance	66,378.00	6,631.11	20,609.33	45,768.67	31	16,594.50
5205 - Totals		\$66,378.00	\$6,631.11	\$20,609.33	\$45,768.67	31%	\$16,594.50
5206							
5206.000	Supplies	5,000.00	47.54	47.54	4,952.46	1	49.97
5206 - Totals		\$5,000.00	\$47.54	\$47.54	\$4,952.46	1%	\$49.97



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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 240 - Harbor Fund								
EXPENSE								
Division 600 - Operations								
Department 601 - Administration								
5208								
5208.000	Bldg Repair & Maint		8,624.00	2,156.00	2,156.00	6,468.00	25	1,421.17
	5208 - Totals		\$8,624.00	\$2,156.00	\$2,156.00	\$6,468.00	25%	\$1,421.17
5211								
5211.000	Data Processing Fees		59,210.00	4,934.17	14,802.51	44,407.49	25	14,228.01
	5211 - Totals		\$59,210.00	\$4,934.17	\$14,802.51	\$44,407.49	25%	\$14,228.01
5212								
5212.000	Contracted/Purchased Serv		3,600.00	332.00	332.00	3,268.00	9	726.46
	5212 - Totals		\$3,600.00	\$332.00	\$332.00	\$3,268.00	9%	\$726.46
5214								
5214.000	Interdepartment Services		327,624.00	23,968.67	71,906.01	255,717.99	22	76,786.43
	5214 - Totals		\$327,624.00	\$23,968.67	\$71,906.01	\$255,717.99	22%	\$76,786.43
5221								
5221.000	Transportation/Vehicles		.00	411.17	490.44	(490.44)	+++	1,176.64
	5221 - Totals		\$0.00	\$411.17	\$490.44	(\$490.44)	+++	\$1,176.64
5222								
5222.000	Postage		5,500.00	.00	.00	5,500.00	0	500.00
	5222 - Totals		\$5,500.00	\$0.00	\$0.00	\$5,500.00	0%	\$500.00
5223								
5223.000	Tools & Small Equipment		.00	57.75	57.75	(57.75)	+++	.00
	5223 - Totals		\$0.00	\$57.75	\$57.75	(\$57.75)	+++	\$0.00
5224								
5224.000	Dues & Publications		1,500.00	360.00	360.00	1,140.00	24	.00
	5224 - Totals		\$1,500.00	\$360.00	\$360.00	\$1,140.00	24%	\$0.00
5226								
5226.000	Advertising		1,000.00	125.00	125.00	875.00	13	.00
	5226 - Totals		\$1,000.00	\$125.00	\$125.00	\$875.00	13%	\$0.00
5230								
5230.000	Bad Debts		40,000.00	.00	.00	40,000.00	0	.00
	5230 - Totals		\$40,000.00	\$0.00	\$0.00	\$40,000.00	0%	\$0.00
5231								
5231.000	Credit Card Expense		53,000.00	1,883.02	13,377.38	39,622.62	25	16,103.38
	5231 - Totals		\$53,000.00	\$1,883.02	\$13,377.38	\$39,622.62	25%	\$16,103.38



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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 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5290							
5290.000	Other Expenses	.00	.00	22.35	(22.35)	+++	1,556.84
5290 - Totals		\$0.00	\$0.00	\$22.35	(\$22.35)	+++	\$1,556.84
Department 601 - Administration Totals		\$788,061.12	\$51,502.72	\$156,260.10	\$631,801.02	20%	\$153,375.63
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	418,492.08	30,325.63	87,250.78	331,241.30	21	84,069.72
5110.002	Holidays	.00	3,041.80	4,798.13	(4,798.13)	+++	3,254.03
5110.003	Sick Leave	.00	2,193.58	6,523.02	(6,523.02)	+++	983.76
5110.004	Overtime	.00	730.68	3,245.14	(3,245.14)	+++	5,612.23
5110.010	Temp Wages	.00	1,224.00	1,224.00	(1,224.00)	+++	12,542.00
5110 - Totals		\$418,492.08	\$37,515.69	\$103,041.07	\$315,451.01	25%	\$106,461.74
5120							
5120.001	Annual Leave	.00	2,177.48	9,252.26	(9,252.26)	+++	10,579.70
5120.002	SBS	25,653.18	2,437.77	6,895.86	18,757.32	27	7,183.86
5120.003	Medicare	6,068.13	577.43	1,635.99	4,432.14	27	1,706.01
5120.004	PERS	121,771.72	1,802.21	17,774.24	103,997.48	15	22,728.74
5120.005	Health Insurance	142,728.12	10,616.80	42,062.70	100,665.42	29	24,597.66
5120.006	Life Insurance	99.12	7.75	25.61	73.51	26	24.78
5120.007	Workmen's Compensation	23,602.77	1,678.23	4,747.24	18,855.53	20	6,556.88
5120.008	Unemployment	.00	.00	3,184.72	(3,184.72)	+++	.00
5120.011	PERS on Behalf	.00	13,322.00	13,322.00	(13,322.00)	+++	.00
5120 - Totals		\$319,923.04	\$32,619.67	\$98,900.62	\$221,022.42	31%	\$73,377.63
5201							
5201.000	Training and Travel	7,000.00	86.50	86.50	6,913.50	1	566.20
5201 - Totals		\$7,000.00	\$86.50	\$86.50	\$6,913.50	1%	\$566.20
5202							
5202.000	Uniforms	2,500.00	.00	172.89	2,327.11	7	46.17
5202 - Totals		\$2,500.00	\$0.00	\$172.89	\$2,327.11	7%	\$46.17
5203							
5203.001	Electric	500,000.00	51,164.28	104,787.17	395,212.83	21	117,813.60
5203 - Totals		\$500,000.00	\$51,164.28	\$104,787.17	\$395,212.83	21%	\$117,813.60



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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 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5204							
5204.001	Cell Phone Stipend	300.00	75.00	200.00	100.00	67	150.00
5204 - Totals		\$300.00	\$75.00	\$200.00	\$100.00	67%	\$150.00
5206							
5206.000	Supplies	10,000.00	1,844.20	2,992.06	7,007.94	30	4,119.75
5206 - Totals		\$10,000.00	\$1,844.20	\$2,992.06	\$7,007.94	30%	\$4,119.75
5207							
5207.000	Repairs & Maintenance	90,000.00	830.53	4,620.72	85,379.28	5	16,883.54
5207.001	Boat Repair and Maintenance	1,800.00	540.14	3,061.75	(1,261.75)	170	2,284.74
5207.002	Crush derelict boats	5,000.00	.00	.00	5,000.00	0	.00
5207 - Totals		\$96,800.00	\$1,370.67	\$7,682.47	\$89,117.53	8%	\$19,168.28
5212							
5212.000	Contracted/Purchased Serv	116,300.00	11,270.00	21,700.32	94,599.68	19	26,237.33
5212 - Totals		\$116,300.00	\$11,270.00	\$21,700.32	\$94,599.68	19%	\$26,237.33
5221							
5221.000	Transportation/Vehicles	53,160.00	3,150.80	9,464.78	43,695.22	18	11,575.37
5221 - Totals		\$53,160.00	\$3,150.80	\$9,464.78	\$43,695.22	18%	\$11,575.37
5222							
5222.000	Postage	.00	.00	.00	.00	+++	29.10
5222 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$29.10
5223							
5223.000	Tools & Small Equipment	10,000.00	79.99	79.99	9,920.01	1	7,460.00
5223 - Totals		\$10,000.00	\$79.99	\$79.99	\$9,920.01	1%	\$7,460.00
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	263.25
5226 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$263.25
5227							
5227.002	Rent-Equipment	1,000.00	.00	228.15	771.85	23	.00
5227 - Totals		\$1,000.00	\$0.00	\$228.15	\$771.85	23%	\$0.00
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	80.81
5290 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$80.81
Department 630 - Operations Totals		\$1,535,475.12	\$139,176.80	\$349,336.02	\$1,186,139.10	23%	\$367,349.23



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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 240 - Harbor Fund								
EXPENSE								
		Division 600 - Operations Totals	\$2,323,536.24	\$190,679.52	\$505,596.12	\$1,817,940.12	22%	\$520,724.86
		Division 640 - Depreciation/Amortization						
6203								
6203.000	Depreciation-Harbors		1,344,310.00	112,762.82	338,288.46	1,006,021.54	25	336,557.82
		6203 - Totals	\$1,344,310.00	\$112,762.82	\$338,288.46	\$1,006,021.54	25%	\$336,557.82
6205								
6205.000	Depreciation-Buildings		1,141.00	123.62	370.86	770.14	33	285.39
		6205 - Totals	\$1,141.00	\$123.62	\$370.86	\$770.14	33%	\$285.39
6206								
6206.000	Depreciation-Machinery		28,395.00	2,390.99	7,172.97	21,222.03	25	7,099.05
		6206 - Totals	\$28,395.00	\$2,390.99	\$7,172.97	\$21,222.03	25%	\$7,099.05
		Division 640 - Depreciation/Amortization Totals	\$1,373,846.00	\$115,277.43	\$345,832.29	\$1,028,013.71	25%	\$343,942.26
		Division 650 - Debt Payments						
5295								
5295.000	Interest Expense		524,422.00	43,191.66	129,574.98	394,847.02	25	249,460.33
		5295 - Totals	\$524,422.00	\$43,191.66	\$129,574.98	\$394,847.02	25%	\$249,460.33
7301								
7301.000	Note Principal Payments		45,348.00	.00	.00	45,348.00	0	.00
		7301 - Totals	\$45,348.00	\$0.00	\$0.00	\$45,348.00	0%	\$0.00
7302								
7302.000	Bond Principal Payments		380,000.00	.00	.00	380,000.00	0	.00
		7302 - Totals	\$380,000.00	\$0.00	\$0.00	\$380,000.00	0%	\$0.00
		Division 650 - Debt Payments Totals	\$949,770.00	\$43,191.66	\$129,574.98	\$820,195.02	14%	\$249,460.33
		Division 680 - Transfers Between Funds						
7200								
7200.000	Interfund Transfers Out		600,000.00	.00	500,000.00	100,000.00	83	1,997,772.00
		7200 - Totals	\$600,000.00	\$0.00	\$500,000.00	\$100,000.00	83%	\$1,997,772.00
		Division 680 - Transfers Between Funds Totals	\$600,000.00	\$0.00	\$500,000.00	\$100,000.00	83%	\$1,997,772.00
		EXPENSE TOTALS	\$5,247,152.24	\$349,148.61	\$1,481,003.39	\$3,766,148.85	28%	\$3,111,899.45
		Fund 240 - Harbor Fund Totals						
		REVENUE TOTALS	4,196,673.00	46,274.66	733,657.89	3,463,015.11	17%	941,986.10
		EXPENSE TOTALS	5,247,152.24	349,148.61	1,481,003.39	3,766,148.85	28%	3,111,899.45
		Fund 240 - Harbor Fund Net Gain (Loss)	(\$1,050,479.24)	(\$302,873.95)	(\$747,345.50)	\$303,133.74	71%	(\$2,169,913.35)



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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 Totals						
	REVENUE TOTALS	4,196,673.00	46,274.66	733,657.89	3,463,015.11	17%	941,986.10
	EXPENSE TOTALS	5,247,152.24	349,148.61	1,481,003.39	3,766,148.85	28%	3,111,899.45
Fund Type	Enterprise Funds Net Gain (Loss)	(\$1,050,479.24)	(\$302,873.95)	(\$747,345.50)	\$303,133.74	71%	(\$2,169,913.35)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	4,196,673.00	46,274.66	733,657.89	3,463,015.11	17%	941,986.10
	EXPENSE TOTALS	5,247,152.24	349,148.61	1,481,003.39	3,766,148.85	28%	3,111,899.45
Fund Category	Proprietary Funds Net Gain (Loss)	(\$1,050,479.24)	(\$302,873.95)	(\$747,345.50)	\$303,133.74	71%	(\$2,169,913.35)
	Grand Totals						
	REVENUE TOTALS	4,196,673.00	46,274.66	733,657.89	3,463,015.11	17%	941,986.10
	EXPENSE TOTALS	5,247,152.24	349,148.61	1,481,003.39	3,766,148.85	28%	3,111,899.45
	Grand Total Net Gain (Loss)	(\$1,050,479.24)	(\$302,873.95)	(\$747,345.50)	\$303,133.74	71%	(\$2,169,913.35)



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 750 - Capital Project-Harbor							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	1,215,000.00	.00	.00	1,215,000.00	0	.00
	3101 - Totals	\$1,215,000.00	\$0.00	\$0.00	\$1,215,000.00	0%	\$0.00
	Department 310 - State Revenue Totals	\$1,215,000.00	\$0.00	\$0.00	\$1,215,000.00	0%	\$0.00
Department 315 - Federal Revenue							
3151							
3151.003	Grant Revenue	.00	34,061.37	34,061.37	(34,061.37)	+++	.00
	3151 - Totals	\$0.00	\$34,061.37	\$34,061.37	(\$34,061.37)	+++	\$0.00
	Department 315 - Federal Revenue Totals	\$0.00	\$34,061.37	\$34,061.37	(\$34,061.37)	+++	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	.00	.00	.00	.00	+++	56,176.00
3950.240	Transfer In Harbor	500,000.00	.00	500,000.00	.00	100	1,997,772.00
3950.752	Transfer In Bond Proceeds	401,500.00	.00	.00	401,500.00	0	.00
	3950 - Totals	\$901,500.00	\$0.00	\$500,000.00	\$401,500.00	55%	\$2,053,948.00
	Department 390 - Cash Basis Receipts Totals	\$901,500.00	\$0.00	\$500,000.00	\$401,500.00	55%	\$2,053,948.00
	Division 300 - Revenue Totals	\$2,116,500.00	\$34,061.37	\$534,061.37	\$1,582,438.63	25%	\$2,053,948.00
	REVENUE TOTALS	\$2,116,500.00	\$34,061.37	\$534,061.37	\$1,582,438.63	25%	\$2,053,948.00
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	1,771,000.16	177,696.90	216,354.31	1,554,645.85	12	665,770.12
	5212 - Totals	\$1,771,000.16	\$177,696.90	\$216,354.31	\$1,554,645.85	12%	\$665,770.12
5214							
5214.000	Interdepartment Services	.00	8,525.37	8,525.37	(8,525.37)	+++	24,273.89
	5214 - Totals	\$0.00	\$8,525.37	\$8,525.37	(\$8,525.37)	+++	\$24,273.89
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	130.25
	5226 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$130.25
	Department 630 - Operations Totals	\$1,771,000.16	\$186,222.27	\$224,879.68	\$1,546,120.48	13%	\$690,174.26



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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	Capital Projects Funds						
Fund	750 - Capital Project-Harbor						
	EXPENSE						
Division	600 - Operations						
Department	670 - Fixed Assets						
5295							
5295.100	Capitalized Interest Exp	.00	.00	.00	.00	+++	(115,735.33)
	5295 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$115,735.33)
Department	670 - Fixed Assets Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$115,735.33)
Division	600 - Operations Totals	\$1,771,000.16	\$186,222.27	\$224,879.68	\$1,546,120.48	13%	\$574,438.93
	EXPENSE TOTALS	\$1,771,000.16	\$186,222.27	\$224,879.68	\$1,546,120.48	13%	\$574,438.93
Fund	750 - Capital Project-Harbor Totals						
	REVENUE TOTALS	2,116,500.00	34,061.37	534,061.37	1,582,438.63	25%	2,053,948.00
	EXPENSE TOTALS	1,771,000.16	186,222.27	224,879.68	1,546,120.48	13%	574,438.93
Fund	750 - Capital Project-Harbor Net Gain (Loss)	\$345,499.84	(\$152,160.90)	\$309,181.69	(\$36,318.15)	89%	\$1,479,509.07
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	2,116,500.00	34,061.37	534,061.37	1,582,438.63	25%	2,053,948.00
	EXPENSE TOTALS	1,771,000.16	186,222.27	224,879.68	1,546,120.48	13%	574,438.93
Fund Type	Capital Projects Funds Net Gain (Loss)	\$345,499.84	(\$152,160.90)	\$309,181.69	(\$36,318.15)	89%	\$1,479,509.07
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	2,116,500.00	34,061.37	534,061.37	1,582,438.63	25%	2,053,948.00
	EXPENSE TOTALS	1,771,000.16	186,222.27	224,879.68	1,546,120.48	13%	574,438.93
Fund Category	Proprietary Funds Net Gain (Loss)	\$345,499.84	(\$152,160.90)	\$309,181.69	(\$36,318.15)	89%	\$1,479,509.07
	Grand Totals						
	REVENUE TOTALS	2,116,500.00	34,061.37	534,061.37	1,582,438.63	25%	2,053,948.00
	EXPENSE TOTALS	1,771,000.16	186,222.27	224,879.68	1,546,120.48	13%	574,438.93
	Grand Total Net Gain (Loss)	\$345,499.84	(\$152,160.90)	\$309,181.69	(\$36,318.15)	89%	\$1,479,509.07



Income Statement

Through 09/30/20

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 752 - Crescent Harbor Revenue Bonds							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	1,500.00	1,854.47	6,540.05	(5,040.05)	436	43,784.02
3610 - Totals		\$1,500.00	\$1,854.47	\$6,540.05	(\$5,040.05)	436%	\$43,784.02
Department 360 - Uses of Prop & Investment Totals		\$1,500.00	\$1,854.47	\$6,540.05	(\$5,040.05)	436%	\$43,784.02
Division 300 - Revenue Totals		\$1,500.00	\$1,854.47	\$6,540.05	(\$5,040.05)	436%	\$43,784.02
REVENUE TOTALS		\$1,500.00	\$1,854.47	\$6,540.05	(\$5,040.05)	436%	\$43,784.02
EXPENSE							
Division 600 - Operations							
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	401,500.00	.00	.00	401,500.00	0	.00
7200 - Totals		\$401,500.00	\$0.00	\$0.00	\$401,500.00	0%	\$0.00
Department 680 - Transfer to Other Funds Totals		\$401,500.00	\$0.00	\$0.00	\$401,500.00	0%	\$0.00
Division 600 - Operations Totals		\$401,500.00	\$0.00	\$0.00	\$401,500.00	0%	\$0.00
EXPENSE TOTALS		\$401,500.00	\$0.00	\$0.00	\$401,500.00	0%	\$0.00
Fund 752 - Crescent Harbor Revenue Bonds Totals							
REVENUE TOTALS		1,500.00	1,854.47	6,540.05	(5,040.05)	436%	43,784.02
EXPENSE TOTALS		401,500.00	.00	.00	401,500.00	0%	.00
Fund 752 - Crescent Harbor Revenue Bonds Net Gain (Loss)		(\$400,000.00)	\$1,854.47	\$6,540.05	\$406,540.05	(2%)	\$43,784.02
Fund Type Capital Projects Funds Totals							
REVENUE TOTALS		1,500.00	1,854.47	6,540.05	(5,040.05)	436%	43,784.02
EXPENSE TOTALS		401,500.00	.00	.00	401,500.00	0%	.00



Income Statement

Through 09/30/20

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 Net Gain (Loss)	(\$400,000.00)	\$1,854.47	\$6,540.05	\$406,540.05	(2%)	\$43,784.02
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	1,500.00	1,854.47	6,540.05	(5,040.05)	436%	43,784.02
	EXPENSE TOTALS	401,500.00	.00	.00	401,500.00	0%	.00
Fund Category	Proprietary Funds Net Gain (Loss)	(\$400,000.00)	\$1,854.47	\$6,540.05	\$406,540.05	(2%)	\$43,784.02
	Grand Totals						
	REVENUE TOTALS	1,500.00	1,854.47	6,540.05	(5,040.05)	436%	43,784.02
	EXPENSE TOTALS	401,500.00	.00	.00	401,500.00	0%	.00
	Grand Total Net Gain (Loss)	(\$400,000.00)	\$1,854.47	\$6,540.05	\$406,540.05	(2%)	\$43,784.02



Balance Sheet

Through 09/30/20

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 240 - Harbor Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	293,192.84	74,054.34	219,138.50	295.92
1027 - Totals		\$293,192.84	\$74,054.34	\$219,138.50	295.92%
1030					
1030.100	Investment-Central Trea.	5,071,575.86	4,836,982.21	234,593.65	4.85
1030 - Totals		\$5,071,575.86	\$4,836,982.21	\$234,593.65	4.85%
1050					
1050.000	Accts Rec.-Misc Billing	239.40	239.40	.00	.00
1050.030	Accts Rec.-Other	126,620.94	210,934.51	(84,313.57)	(39.97)
1050.050	Accts Rec.-Collections	280,475.30	267,639.79	12,835.51	4.80
1050.060	Accts Rec.- State	621,756.11	1,188,721.95	(566,965.84)	(47.70)
1050.900	Allowance - Doubtful Acct	(402,046.30)	(267,639.79)	(134,406.51)	(50.22)
1050 - Totals		\$627,045.45	\$1,399,895.86	(\$772,850.41)	(55.21%)
1200					
1200.020	Prepaid Insurance	62,902.03	49,783.53	13,118.50	26.35
1200.030	Prepaid Workers Compensation Insurance	14,993.06	16,352.22	(1,359.16)	(8.31)
1200 - Totals		\$77,895.09	\$66,135.75	\$11,759.34	17.78%
1420					
1420.000	Net OPEB Asset	6,174.00	.00	6,174.00	+++
1420 - Totals		\$6,174.00	\$0.00	\$6,174.00	+++
1425					
1425.000	Deferred Outflow OPEB	69,485.00	62,465.00	7,020.00	11.24
1425 - Totals		\$69,485.00	\$62,465.00	\$7,020.00	11.24%
1500					
1500.240	Land - Harbor	90,000.00	90,000.00	.00	.00
1500 - Totals		\$90,000.00	\$90,000.00	\$0.00	0.00%
1510					
1510.000	Land Improvements	1,852,613.62	1,298,771.69	553,841.93	42.64
1510 - Totals		\$1,852,613.62	\$1,298,771.69	\$553,841.93	42.64%
1530					
1530.001	ANB Harbor	8,642,301.16	8,642,301.16	.00	.00
1530.002	Crescent Harbor	3,628,816.09	3,645,852.09	(17,036.00)	(.47)
1530.003	Eliason Harbor	14,505,581.51	14,505,581.51	.00	.00
1530.004	Grid for Harbors	586,279.73	586,279.73	.00	.00
1530.005	Seaplane Float	458,006.91	458,006.91	.00	.00
1530.006	Work Float	512,991.50	512,991.50	.00	.00



Balance Sheet

Through 09/30/20

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 240 - Harbor Fund					
ASSETS					
1530.007	Sealing Harbor	2,382,401.67	2,382,401.67	.00	.00
1530.008	Port Facility Harbor	195,001.44	195,001.44	.00	.00
1530.009	Thomsen Harbor	5,463,078.82	5,463,078.82	.00	.00
1530.010	Parking Lots	38,400.00	38,400.00	.00	.00
1530.011	Fish Waste Disposal Boat	269,316.36	269,316.36	.00	.00
1530 - Totals		\$36,682,175.19	\$36,699,211.19	(\$17,036.00)	(0.05%)
1540					
1540.000	Buildings	404,983.32	404,983.32	.00	.00
1540 - Totals		\$404,983.32	\$404,983.32	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	251,869.76	249,628.79	2,240.97	.90
1550 - Totals		\$251,869.76	\$249,628.79	\$2,240.97	0.90%
1610					
1610.000	Accumulated Depr. Land Im	(709,816.29)	(667,501.51)	(42,314.78)	(6.34)
1610 - Totals		(\$709,816.29)	(\$667,501.51)	(\$42,314.78)	(6.34%)
1630					
1630.000	Accumulated Depr Harbor	.23	.23	.00	.00
1630.001	Accumulated Depr ANB Harb	(2,856,132.96)	(2,464,402.32)	(391,730.64)	(15.90)
1630.002	Accumulated Depr Crescent	(2,909,632.03)	(2,773,108.38)	(136,523.65)	(4.92)
1630.003	Accumulated Depr Eliason	(5,850,585.23)	(5,326,697.30)	(523,887.93)	(9.84)
1630.004	Accumulated Depr Grid	(586,279.73)	(586,279.73)	.00	.00
1630.005	Accumulated Depr Seaplane	(216,149.42)	(208,342.73)	(7,806.69)	(3.75)
1630.006	Accumulated Depr Work Flt	(486,229.15)	(481,622.95)	(4,606.20)	(.96)
1630.007	Accumulated Depr Sealing	(1,958,852.55)	(1,866,370.71)	(92,481.84)	(4.96)
1630.008	Accumulated Depr Port Fac	(195,001.44)	(195,001.44)	.00	.00
1630.009	Accumulated Depr Thomsen	(1,741,356.04)	(1,604,779.03)	(136,577.01)	(8.51)
1630.010	Parking Lots	(20,640.00)	(18,720.00)	(1,920.00)	(10.26)
1630.011	Accumulated Depreciation Fish Waste Boat	(168,322.70)	(141,391.01)	(26,931.69)	(19.05)
1630 - Totals		(\$16,989,181.02)	(\$15,666,715.37)	(\$1,322,465.65)	(8.44%)
1640					
1640.000	Accumulated Depr Building	(393,455.46)	(391,886.51)	(1,568.95)	(.40)
1640 - Totals		(\$393,455.46)	(\$391,886.51)	(\$1,568.95)	(0.40%)
1650					
1650.000	Accumulated Depr Equipmnt	(238,495.90)	(242,134.59)	3,638.69	1.50
1650 - Totals		(\$238,495.90)	(\$242,134.59)	\$3,638.69	1.50%



Balance Sheet

Through 09/30/20

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 240 - Harbor Fund					
ASSETS					
1800					
1800.060	2013 Debt Serv Reserve Fd	940,107.58	919,478.89	20,628.69	2.24
1800 - Totals		\$940,107.58	\$919,478.89	\$20,628.69	2.24%
1825					
1825.000	Deferred Outflow Pension	139,237.00	95,263.00	43,974.00	46.16
1825 - Totals		\$139,237.00	\$95,263.00	\$43,974.00	46.16%
ASSETS TOTALS		\$28,175,406.04	\$29,228,632.06	(\$1,053,226.02)	(3.60%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2060					
2060.000	Compensated Absences Pay.	38,906.42	36,348.74	2,557.68	7.04
2060 - Totals		\$38,906.42	\$36,348.74	\$2,557.68	7.04%
2200					
2200.001	Interest Payable-Bonds	86,383.30	89,150.02	(2,766.72)	(3.10)
2200 - Totals		\$86,383.30	\$89,150.02	(\$2,766.72)	(3.10%)
2450					
2450.300	Deferred Inflow OPEB	34,555.00	65,482.00	(30,927.00)	(47.23)
2450.900	Net OPEB Liability	27,243.00	164,238.00	(136,995.00)	(83.41)
2450 - Totals		\$61,798.00	\$229,720.00	(\$167,922.00)	(73.10%)
2500					
2500.017	2013 Bond Series 1	2,950,000.00	3,115,000.00	(165,000.00)	(5.30)
2500.019	Premium on 2013 Bonds	399,412.16	430,136.16	(30,724.00)	(7.14)
2500.027	2018 One Harbor Loan	7,595,000.00	7,795,000.00	(200,000.00)	(2.57)
2500.030	Premium on 2018 Harbor Bond	545,773.15	576,094.15	(30,321.00)	(5.26)
2500.500	Notes Payable-State	408,133.43	453,481.58	(45,348.15)	(10.00)
2500.900	Net Pension Liability	799,770.00	772,679.00	27,091.00	3.51
2500 - Totals		\$12,698,088.74	\$13,142,390.89	(\$444,302.15)	(3.38%)
2700					
2700.000	Deferred Revenue	39,294.71	22,518.00	16,776.71	74.50
2700.300	Deferred Inflow Pension	46,721.00	18,471.00	28,250.00	152.94
2700 - Totals		\$86,015.71	\$40,989.00	\$45,026.71	109.85%
LIABILITIES TOTALS		\$12,971,192.17	\$13,538,598.65	(\$567,406.48)	(4.19%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	255,047.27	255,047.27	.00	.00



Balance Sheet

Through 09/30/20

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	240 - Harbor Fund				
	FUND EQUITY				
2800.002	Contributed Cap.-State	6,630,333.85	6,630,333.85	.00	.00
2800.003	Contributed Cap.-Local	698,765.18	698,765.18	.00	.00
	2800 - Totals	\$7,584,146.30	\$7,584,146.30	\$0.00	0.00%
	2900				
2900.010	Reserve for Encumbrances	1,997.25	1,997.25	.00	.00
	2900 - Totals	\$1,997.25	\$1,997.25	\$0.00	0.00%
	2910				
2910.140	Designated-Capital Project	(48,000.00)	(48,000.00)	.00	.00
2910.240	Designated-Rate Stabilization	3,305,000.00	3,150,000.00	155,000.00	4.92
	2910 - Totals	\$3,257,000.00	\$3,102,000.00	\$155,000.00	5.00%
	2920				
2920.000	Undesignated/Re. Earnings	4,902,099.07	6,965,486.46	(2,063,387.39)	(29.62)
2920.500	Post Soft Close Entries	208,314.00	208,314.00	.00	.00
	2920 - Totals	\$5,110,413.07	\$7,173,800.46	(\$2,063,387.39)	(28.76%)
	2965				
2965.000	P/Y Encumbrance Control	(1,997.25)	(1,997.25)	.00	.00
	2965 - Totals	(\$1,997.25)	(\$1,997.25)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$15,951,559.37	\$17,859,946.76	(\$1,908,387.39)	(10.69%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(733,657.89)			
	Fund Expenses	1,481,003.39			
	FUND EQUITY TOTALS	\$15,204,213.87	\$17,859,946.76	(\$2,655,732.89)	(14.87%)
	LIABILITIES AND FUND EQUITY TOTALS	\$28,175,406.04	\$31,398,545.41	(\$3,223,139.37)	(10.27%)
	Fund 240 - Harbor Fund Totals	\$0.00	(\$2,169,913.35)	\$2,169,913.35	100.00%
	Fund Type Enterprise Funds Totals	\$0.00	(\$2,169,913.35)	\$2,169,913.35	100.00%
	Fund Category Proprietary Funds Totals	\$0.00	(\$2,169,913.35)	\$2,169,913.35	100.00%
	Grand Totals	\$0.00	(\$2,169,913.35)	\$2,169,913.35	100.00%



Balance Sheet

Through 09/30/20

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	750 - Capital Project-Harbor				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	1,561,931.74	2,645,908.43	(1,083,976.69)	(40.97)
	1030 - Totals	\$1,561,931.74	\$2,645,908.43	(\$1,083,976.69)	(40.97%)
1590					
1590.000	Construction in Progress	13,566,107.33	872,196.44	12,693,910.89	1,455.40
	1590 - Totals	\$13,566,107.33	\$872,196.44	\$12,693,910.89	1,455.40%
	ASSETS TOTALS	\$15,128,039.07	\$3,518,104.87	\$11,609,934.20	330.01%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2023					
2023.000	Retainage Payable	647,545.39	30,650.00	616,895.39	2,012.71
	2023 - Totals	\$647,545.39	\$30,650.00	\$616,895.39	2,012.71%
	LIABILITIES TOTALS	\$647,545.39	\$30,650.00	\$616,895.39	2,012.71%
	FUND EQUITY				
2910					
2910.140	Designated-Capital Project	121,151.95	121,151.95	.00	.00
	2910 - Totals	\$121,151.95	\$121,151.95	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	14,050,160.04	1,886,793.85	12,163,366.19	644.66
	2920 - Totals	\$14,050,160.04	\$1,886,793.85	\$12,163,366.19	644.66%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$14,171,311.99	\$2,007,945.80	\$12,163,366.19	605.76%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(534,061.37)			
	Fund Expenses	224,879.68			
	FUND EQUITY TOTALS	\$14,480,493.68	\$2,007,945.80	\$12,472,547.88	621.16%
	LIABILITIES AND FUND EQUITY TOTALS	\$15,128,039.07	\$2,038,595.80	\$13,089,443.27	642.08%
Fund	750 - Capital Project-Harbor Totals	\$0.00	\$1,479,509.07	(\$1,479,509.07)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$1,479,509.07	(\$1,479,509.07)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$1,479,509.07	(\$1,479,509.07)	(100.00%)
	Grand Totals	\$0.00	\$1,479,509.07	(\$1,479,509.07)	(100.00%)



Balance Sheet

Through 09/30/20

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	752 - Crescent Harbor Revenue Bonds				
	ASSETS				
1020					
1020.010	Money Market - AML Pool	38,327.12	8,040,673.43	(8,002,346.31)	(99.52)
	1020 - Totals	\$38,327.12	\$8,040,673.43	(\$8,002,346.31)	(99.52%)
1030					
1030.100	Investment-Central Trea.	1,624,604.15	.00	1,624,604.15	+++
	1030 - Totals	\$1,624,604.15	\$0.00	\$1,624,604.15	+++
1050					
1050.100	Interest Receivable	.30	.00	.30	+++
	1050 - Totals	\$0.30	\$0.00	\$0.30	+++
	ASSETS TOTALS	\$1,662,931.57	\$8,040,673.43	(\$6,377,741.86)	(79.32%)
	FUND EQUITY				
2920					
2920.000	Undesignated/Re. Earnings	1,656,391.52	7,996,889.41	(6,340,497.89)	(79.29)
	2920 - Totals	\$1,656,391.52	\$7,996,889.41	(\$6,340,497.89)	(79.29%)
	FUND EQUITY TOTALS Prior to Current Year Changes	\$1,656,391.52	\$7,996,889.41	(\$6,340,497.89)	(79.29%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(6,540.05)			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$1,662,931.57	\$7,996,889.41	(\$6,333,957.84)	(79.21%)
	LIABILITIES AND FUND EQUITY TOTALS	\$1,662,931.57	\$7,996,889.41	(\$6,333,957.84)	(79.21%)
Fund	752 - Crescent Harbor Revenue Bonds Totals	\$0.00	\$43,784.02	(\$43,784.02)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$43,784.02	(\$43,784.02)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$43,784.02	(\$43,784.02)	(100.00%)
	Grand Totals	\$0.00	\$43,784.02	(\$43,784.02)	(100.00%)









Airport Terminal Fund

Financial Analysis

As Of, And For the Fiscal Quarter Ending, September 30, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	113,672	Decreased	Did Not Meet Plan	Revenue is meeting current needs but not enough to finance a new facility eventually
Appropriated Operating Outlays vs. Actual Operating Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	10,462	n/a	Under budget	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	20,589	Decreased	Did Not Meet Plan	Cash flow from operations is adequate and exceeding but long-term build up of working capital will not finance a new facility
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	(65,655)	Decreased	Did Not Meet Plan	Net income is exceeding plan
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	(100,655)	Decreased	Did Not Meet Plan	Asset replacement is adequate for now; however, once depreciation of new renovations begins, asset replacement will turn negative
Total Working Capital (What total resources are available in the fund)	5,122,335	Decreased	Did Not Meet Plan	Working capital is adequate and in line with plan
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	4,654,831	Not Materially Different	Met Plan	Capital project funding adequately addresses current infrastructure needs

Undesignated Working Capital (How much of the fund's resources are available?)	415,434	 Less Than Prior Year	 Did Not Meet Plan	Undesignated working capital is adequate for the present; however, ability to unplanned significant repairs is problematic
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	7,243.51	 More Than Prior year	 Met Plan	Watch trend 
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	756.89	 Decreased	 Did Not Met Plan	Watch Trend 

The financial performance of the Airport Terminal Fund in the first fiscal quarter once again did not meet the annual financial plan, falling short in every metric. In comparison with FY2020, every metric declined as well. The reason for the degradation of financial position and performance continues to be the effect of the Covid-19 pandemic on air travel to and from Alaska. A substantial portion of the revenue of the Airport Terminal Fund is earned through the collection of Passenger Facility charges (PFCs), which are collected on every enplanement at the terminal and are used to pay for debt service. With the onset of the pandemic, enplanements plummeted and, as a result, PFCs significantly declined.

For the first fiscal quarter of FY2021, Airport Terminal Fund revenue declined by (\$106.4K), a (48.3%) decline from the comparable period in FY2020. All but (\$587) of the revenue decline was due to the fall-off in PFCs. Compared to planned levels, revenue was (\$109.2K), or (49.0%) below plan, with the fall-off in PFCs amounting to (\$95.7K) of the shortfall.

Earnings Before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$20.6K, a decline of (\$103.8K) from the comparable period in FY2020. Cash flow was negative at (\$82.8K), however, decreasing the Fund's working capital to \$5,122K (of this amount, \$3,963.7K are unspent bonding proceeds).

The capital project to renovate the jetways and passenger waiting facility is slowly proceeding, but the COVID-19 pandemic is severely impacting air travel and enplanements. As PFCs are being negatively impacted, it is possible that some small subsidy may be required to meet bonded indebtedness covenants if air travel does not resume to normal levels. In addition, continued quarters of negative cash flow will also impact the undesignated fund balance, which declined by (\$128.K) over the quarter. The Fund has a small undesignated fund balance remaining, \$415.4K, so negative cash flows contributing to undesignated fund balance decline should be closely and carefully monitored.

The major challenge that the Airport Terminal faces is similar to other elements of Municipal infrastructure – the facility is aging and maintenance and repair of basic mechanical systems – doors, plumbing, HVAC, and electrical – is increasing in frequency and cost. The building is

starting to reach the end of its useful life and insufficient working capital has been accumulated to finance the cost of major structural repairs.

City and Borough of Sitka
Airport Terminal Fund
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2021

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L - 25%)	Variance To FY2021 Plan
Revenue:									
Leases	102,721	-	-	-	102,721	103,308	(587)	116,250	(13,529)
Other Operating Revenue	10,951	-	-	-	10,951	116,726	(105,775)	106,625	(95,674)
						-			
Total Revenue:	113,672	-	-	-	113,672	220,034	(106,362)	222,875	(109,203)
Cost of Sales:									
Operations	93,083	-	-	-	93,083	95,628	2,545	103,546	10,463
Depreciation	42,575	-	-	-	42,575	42,575	-	42,575	(0)
Total Cost of Sales:	135,658	-	-	-	135,658	138,203	2,545	146,120	10,462
Gross Margin:	(21,986)	-	-	-	(21,986)	81,831	(108,907)	76,755	(98,741)
	-19.34%				-19.34%	37.19%	102.39%	34.44%	-53.78%
Selling and Administrative Expenses	-	-	-	-	-	-	-	-	-
Earnings Before Interest (EBI):	(21,986)	-	-	-	(21,986)	81,831	(103,817)	76,755	(98,741)
	-19.34%				-19.34%	37.19%	97.61%	34.44%	-53.78%
Non-operating Revenue and Expense:									
Non-Operating Revenue and Expenses:	4,951	-	-	-	4,951	8,444	(3,493)	4,250	701
Bond Fund Interest	245	-	-	-	245	21,215	(20,970)	11,250	(11,005)
Interest Expense:	(48,875)	-	-	-	(48,875)	(50,563)	1,688	(48,875)	-
Total Non-operating Revenue & Expense:	(43,679)	-	-	-	(43,679)	(20,904)	(22,776)	(33,375)	(10,304)
Net Income:	(65,665)	-	-	-	(65,665)	60,928	(126,593)	43,380	(109,045)
	-57.77%				-57.77%	27.69%	119.02%	19.46%	-77.23%
Earnings Before Interest and Depreciation (EBIDA):	20,589	-	-	-	20,589	124,406	(103,817)	119,330	(98,741)
	18.11%				18.11%	56.54%	97.61%	53.54%	-35.43%
<u>Debt Principal Coverage</u>									
Simple Cash Flow (Net Income Plus Depreciation)	(23,090)	-	-	-	(23,090)	103,503	(126,593)	85,955	(109,045)
Debt Principal	35,000	-	-	-	35,000	33,750	1,250	35,000	-
Debt Principal Coverage Surplus/Deficit	(58,090)	-	-	-	(58,090)	69,753	(127,843)	50,955	(109,045)
Debt Principal Coverage Percentage	100.00%				100.00%	100.00%	100.00%	100.00%	0.00%
<u>Simple Asset Replacement Coverage</u>									
Debt Principal Coverage Surplus/Deficit (From Above)	(58,090)	-	-	-	(58,090)	69,753	(127,843)	50,955	(109,045)
Depreciation	42,575	-	-	-	42,575	42,575	-	42,575	-
Cash Accumulated For/(Taken From) Asset Replacement	(100,665)	-	-	-	(100,665)	27,178	(127,843)	8,380	(109,045)
<u>Working Capital</u>									
Cash Flow:									
Net Income Plus Depreciation Less Principal	(58,090)	-	-	-	(58,090)	69,753	(127,843)	50,955	(109,045)
CapEx, Accruals, and other Balance Sheet Changes	(24,699)	-	-	-	(24,699)	28,846	(53,545)	(24,699)	-
Increase in (Decrease in) Working Capital	(82,789)	-	-	-	(82,789)	98,599	(181,388)	26,256	(109,045)
Plus Beginning Total Working Capital	5,205,124	-	-	-	5,205,124	5,113,601	91,524	5,205,124	-
Equals Ending Total Working Capital:	5,122,335	-	-	-	5,122,335	5,212,199	(89,864)	5,231,380	(109,045)

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L - 25%)	Variance To FY2021 Plan
Working Capital Detail:									
Repair Reserve (1% of PPE):	52,070	-	-	-	52,070				
Working Capital Designated for CapEx	4,654,831	-	-	-	4,654,831				
Undesignated Working Capital	415,434	-	-	-	415,434				
Total Working Capital:	5,122,335	-	-	-	5,122,335				
Days On Hand Annual Cash Outlays in:									
Total Working Capital:	8,047.33	-	-	-	8,047.33				
Days On Hand Annual Cash Outlays in Total Working Capital									
Total Working Capital Less Repair Reserve:	7,965.53	-	-	-	7,965.53				
Undesignated Working Capital	652.66	-	-	-	652.66				
Working Capital Calculation:									
Current Assets	5,302,521	-	-	-	5,302,521				
Current Liabilities	(35,186)	-	-	-	(35,186)				
CPLTD	(145,000)	-	-	-	(145,000)				
Total Working Capital	5,122,335	-	-	-	5,122,335				

Project	FY2021		<u>Cash</u>	State Grant <u>A/R</u>	Federal Grant <u>A/R</u>	Federal Loan <u>A/R</u>	Construction In Progress <u>6/30/2020</u>	Advertising Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Capitalized Interest Expenses	Total Expenses
	Transfer In Bond <u>Proceeds</u>	FY2020 Appropriations										
90736 - Airport Baggage and TSA Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,723.91	\$ -	\$ -	\$ -	\$ -	\$ -
90835 - Sitka Airport Terminal Improvements	\$ -	\$ -	\$ 411,711.61	\$ -	\$ -	\$ 13,216.32	\$ 276,638.84	\$ -	\$ -	\$ 1,855.85	\$ -	\$ 1,855.85
90872 - Airport Air Taxi ADA Ramp & Door	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90873 - Airport Heat Pumps For Hold Room	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90904 - Airport Terminal Sidewalk Replacement	\$ -	\$ -	\$ 89,259.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 258.35	\$ 482.40	\$ -	\$ 740.75
90911 - Airport Entry Doors Replacement	\$ -	\$ -	\$ 49,555.27	\$ -	\$ -	\$ -	\$ 985.07	\$ -	\$ 52,062.80	\$ -	\$ -	\$ 52,062.80
90924 - Exterior Painting Front and South Sides	\$ -	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ 100,000.00	\$ 680,526.13	\$ -	\$ -	\$ 13,216.32	\$ 460,347.82	\$ -	\$ 52,321.15	\$ 2,338.25	\$ -	\$ 54,659.40

Project	Mixed Project Expenses Reclassified	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction In Progress 6/30/2019	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90736 - Airport Baggage and TSA Improvements	\$ -	\$ -	\$ -	\$ 182,723.91	\$ 182,723.91	\$ -	\$ -	\$ -	\$ -
90835 - Sitka Airport Terminal Improvements	\$ -	\$ -	\$ -	\$ 278,494.69	\$ 703,422.62	\$ -	\$ -	\$ -	\$ 424,927.93
90872 - Airport Air Taxi ADA Ramp & Door	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
90873 - Airport Heat Pumps For Hold Room	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00
90904 - Airport Terminal Sidewalk Replacement	\$ -	\$ -	\$ -	\$ 740.75	\$ 90,000.00	\$ -	\$ -	\$ -	\$ 89,259.25
90911 - Airport Entry Doors Replacement	\$ -	\$ -	\$ -	\$ 53,047.87	\$ 102,603.14	\$ -	\$ 2,603.14	\$ 2,603.14	\$ 46,952.13
90924 - Exterior Painting Front and South Sides	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ -	\$ -	\$ 515,007.22	\$ 1,208,749.67	\$ -	\$ 2,603.14	\$ 2,603.14	\$ 691,139.31



Income Statement

Through 09/30/20

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 250 - Airport Terminal Building							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3451							
3451.000	Terminal Leases	465,000.00	34,240.21	102,720.63	362,279.37	22	103,307.56
	3451 - Totals	\$465,000.00	\$34,240.21	\$102,720.63	\$362,279.37	22%	\$103,307.56
	Department 340 - Operating Revenue Totals	\$465,000.00	\$34,240.21	\$102,720.63	\$362,279.37	22%	\$103,307.56
Department 350 - Non-Operating Revenue							
3501							
3501.010	Driver Facility Charges	62,000.00	.00	3,126.29	58,873.71	5	18,064.33
3501.011	Passenger Facility Chg	364,500.00	.00	7,824.56	356,675.44	2	98,661.26
	3501 - Totals	\$426,500.00	\$0.00	\$10,950.85	\$415,549.15	3%	\$116,725.59
	Department 350 - Non-Operating Revenue Totals	\$426,500.00	\$0.00	\$10,950.85	\$415,549.15	3%	\$116,725.59
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	17,000.00	1,369.45	4,951.26	12,048.74	29	8,444.08
	3610 - Totals	\$17,000.00	\$1,369.45	\$4,951.26	\$12,048.74	29%	\$8,444.08
	Department 360 - Uses of Prop & Investment Totals	\$17,000.00	\$1,369.45	\$4,951.26	\$12,048.74	29%	\$8,444.08
	Division 300 - Revenue Totals	\$908,500.00	\$35,609.66	\$118,622.74	\$789,877.26	13%	\$228,477.23
	REVENUE TOTALS	\$908,500.00	\$35,609.66	\$118,622.74	\$789,877.26	13%	\$228,477.23
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5203							
5203.001	Electric	85,000.00	7,739.24	15,278.21	69,721.79	18	15,306.96
5203.005	Heating Fuel	14,000.00	1,141.42	2,183.73	11,816.27	16	1,759.22
	5203 - Totals	\$99,000.00	\$8,880.66	\$17,461.94	\$81,538.06	18%	\$17,066.18
5204							
5204.000	Telephone	3,900.00	372.29	1,115.93	2,784.07	29	1,107.73
	5204 - Totals	\$3,900.00	\$372.29	\$1,115.93	\$2,784.07	29%	\$1,107.73
5205							
5205.000	Insurance	11,433.00	1,367.54	4,102.62	7,330.38	36	2,858.28
	5205 - Totals	\$11,433.00	\$1,367.54	\$4,102.62	\$7,330.38	36%	\$2,858.28
5206							
5206.000	Supplies	1,000.00	.00	.00	1,000.00	0	.00
	5206 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00



Income Statement

Through 09/30/20

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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 250 - Airport Terminal Building								
EXPENSE								
Division 600 - Operations								
Department 630 - Operations								
5208								
5208.000	Bldg Repair & Maint		68,244.00	17,061.00	17,061.00	51,183.00	25	15,512.62
	5208 - Totals		\$68,244.00	\$17,061.00	\$17,061.00	\$51,183.00	25%	\$15,512.62
5212								
5212.000	Contracted/Purchased Serv		124,140.00	5,929.62	17,788.86	106,351.14	14	18,298.92
	5212 - Totals		\$124,140.00	\$5,929.62	\$17,788.86	\$106,351.14	14%	\$18,298.92
5214								
5214.000	Interdepartment Services		91,065.00	7,588.75	22,766.25	68,298.75	25	29,286.38
	5214 - Totals		\$91,065.00	\$7,588.75	\$22,766.25	\$68,298.75	25%	\$29,286.38
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
5227								
5227.002	Rent-Equipment		12,300.00	12,282.68	12,282.68	17.32	100	11,202.93
	5227 - Totals		\$12,300.00	\$12,282.68	\$12,282.68	\$17.32	100%	\$11,202.93
5231								
5231.000	Credit Card Expense		1,100.00	34.37	503.28	596.72	46	294.46
	5231 - Totals		\$1,100.00	\$34.37	\$503.28	\$596.72	46%	\$294.46
	Department 630 - Operations Totals		\$414,182.00	\$53,516.91	\$93,082.56	\$321,099.44	22%	\$95,627.50
	Division 600 - Operations Totals		\$414,182.00	\$53,516.91	\$93,082.56	\$321,099.44	22%	\$95,627.50
Division 640 - Depreciation/Amortization								
6205								
6205.000	Depreciation-Buildings		131,968.00	10,997.37	32,992.11	98,975.89	25	32,992.11
	6205 - Totals		\$131,968.00	\$10,997.37	\$32,992.11	\$98,975.89	25%	\$32,992.11
6206								
6206.000	Depreciation-Machinery		38,331.00	3,194.27	9,582.81	28,748.19	25	9,582.81
	6206 - Totals		\$38,331.00	\$3,194.27	\$9,582.81	\$28,748.19	25%	\$9,582.81
	Division 640 - Depreciation/Amortization Totals		\$170,299.00	\$14,191.64	\$42,574.92	\$127,724.08	25%	\$42,574.92



Income Statement

Through 09/30/20

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	250 - Airport Terminal Building						
	EXPENSE						
Division	650 - Debt Payments						
5295							
5295.000	Interest Expense	195,500.00	16,291.67	48,875.01	146,624.99	25	110,732.07
	5295 - Totals	\$195,500.00	\$16,291.67	\$48,875.01	\$146,624.99	25%	\$110,732.07
7302							
7302.000	Bond Principal Payments	140,000.00	.00	.00	140,000.00	0	.00
	7302 - Totals	\$140,000.00	\$0.00	\$0.00	\$140,000.00	0%	\$0.00
Division	650 - Debt Payments Totals	\$335,500.00	\$16,291.67	\$48,875.01	\$286,624.99	15%	\$110,732.07
Division	670 - Fixed Assets						
7106							
7106.000	Fixed Assets-Machinery	6,000.00	.00	.00	6,000.00	0	.00
	7106 - Totals	\$6,000.00	\$0.00	\$0.00	\$6,000.00	0%	\$0.00
Division	670 - Fixed Assets Totals	\$6,000.00	\$0.00	\$0.00	\$6,000.00	0%	\$0.00
Division	680 - Transfers Between Funds						
7200							
7200.000	Interfund Transfers Out	100,000.00	.00	100,000.00	.00	100	120,000.00
	7200 - Totals	\$100,000.00	\$0.00	\$100,000.00	\$0.00	100%	\$120,000.00
Division	680 - Transfers Between Funds Totals	\$100,000.00	\$0.00	\$100,000.00	\$0.00	100%	\$120,000.00
	EXPENSE TOTALS	\$1,025,981.00	\$84,000.22	\$284,532.49	\$741,448.51	28%	\$368,934.49
Fund	250 - Airport Terminal Building Totals						
	REVENUE TOTALS	908,500.00	35,609.66	118,622.74	789,877.26	13%	228,477.23
	EXPENSE TOTALS	1,025,981.00	84,000.22	284,532.49	741,448.51	28%	368,934.49
Fund	250 - Airport Terminal Building Net Gain (Loss)	(\$117,481.00)	(\$48,390.56)	(\$165,909.75)	(\$48,428.75)	141%	(\$140,457.26)
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	908,500.00	35,609.66	118,622.74	789,877.26	13%	228,477.23
	EXPENSE TOTALS	1,025,981.00	84,000.22	284,532.49	741,448.51	28%	368,934.49
Fund Type	Enterprise Funds Net Gain (Loss)	(\$117,481.00)	(\$48,390.56)	(\$165,909.75)	(\$48,428.75)	141%	(\$140,457.26)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	908,500.00	35,609.66	118,622.74	789,877.26	13%	228,477.23
	EXPENSE TOTALS	1,025,981.00	84,000.22	284,532.49	741,448.51	28%	368,934.49



Income Statement

Through 09/30/20

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 Net Gain (Loss)	(\$117,481.00)	(\$48,390.56)	(\$165,909.75)	(\$48,428.75)	141%	(\$140,457.26)
Grand Totals							
	REVENUE TOTALS	908,500.00	35,609.66	118,622.74	789,877.26	13%	228,477.23
	EXPENSE TOTALS	1,025,981.00	84,000.22	284,532.49	741,448.51	28%	368,934.49
	Grand Total Net Gain (Loss)	(\$117,481.00)	(\$48,390.56)	(\$165,909.75)	(\$48,428.75)	141%	(\$140,457.26)



Income Statement

Through 09/30/20

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 760 - Capital Project-Airport T							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	86,817.00	.00	.00	86,817.00	0	.00
3807 - Totals		\$86,817.00	\$0.00	\$0.00	\$86,817.00	0%	\$0.00
Department 380 - Miscellaneous Totals		\$86,817.00	\$0.00	\$0.00	\$86,817.00	0%	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.250	Transfer In Airport Term	100,000.00	.00	100,000.00	.00	100	120,000.00
3950.716	Transfer in Revenue Bonds-Airport Terminal	2,000,000.00	.00	.00	2,000,000.00	0	.00
3950 - Totals		\$2,100,000.00	\$0.00	\$100,000.00	\$2,000,000.00	5%	\$120,000.00
Department 390 - Cash Basis Receipts Totals		\$2,100,000.00	\$0.00	\$100,000.00	\$2,000,000.00	5%	\$120,000.00
Division 300 - Revenue Totals		\$2,186,817.00	\$0.00	\$100,000.00	\$2,086,817.00	5%	\$120,000.00
REVENUE TOTALS		\$2,186,817.00	\$0.00	\$100,000.00	\$2,086,817.00	5%	\$120,000.00
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	398,476.67	52,321.15	52,321.15	346,155.52	13	.00
5212 - Totals		\$398,476.67	\$52,321.15	\$52,321.15	\$346,155.52	13%	\$0.00
5214							
5214.000	Interdepartment Services	.00	2,338.25	2,338.25	(2,338.25)	+++	3,227.33
5214 - Totals		\$0.00	\$2,338.25	\$2,338.25	(\$2,338.25)	+++	\$3,227.33
Department 630 - Operations Totals		\$398,476.67	\$54,659.40	\$54,659.40	\$343,817.27	14%	\$3,227.33
Department 670 - Fixed Assets							
5295							
5295.100	Capitalized Interest Exp	.00	.00	.00	.00	+++	(60,169.56)
5295 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$60,169.56)
Department 670 - Fixed Assets Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$60,169.56)
Division 600 - Operations Totals		\$398,476.67	\$54,659.40	\$54,659.40	\$343,817.27	14%	(\$56,942.23)
EXPENSE TOTALS		\$398,476.67	\$54,659.40	\$54,659.40	\$343,817.27	14%	(\$56,942.23)
Fund 760 - Capital Project-Airport T Totals							
REVENUE TOTALS		2,186,817.00	.00	100,000.00	2,086,817.00	5%	120,000.00
EXPENSE TOTALS		398,476.67	54,659.40	54,659.40	343,817.27	14%	(56,942.23)



Income Statement

Through 09/30/20

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	760 - Capital Project-Airport T Net Gain (Loss)	\$1,788,340.33	(\$54,659.40)	\$45,340.60	(\$1,742,999.73)	3%	\$176,942.23
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	2,186,817.00	.00	100,000.00	2,086,817.00	5%	120,000.00
	EXPENSE TOTALS	398,476.67	54,659.40	54,659.40	343,817.27	14%	(56,942.23)
Fund Type	Capital Projects Funds Net Gain (Loss)	\$1,788,340.33	(\$54,659.40)	\$45,340.60	(\$1,742,999.73)	3%	\$176,942.23
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	2,186,817.00	.00	100,000.00	2,086,817.00	5%	120,000.00
	EXPENSE TOTALS	398,476.67	54,659.40	54,659.40	343,817.27	14%	(56,942.23)
Fund Category	Proprietary Funds Net Gain (Loss)	\$1,788,340.33	(\$54,659.40)	\$45,340.60	(\$1,742,999.73)	3%	\$176,942.23
	Grand Totals						
	REVENUE TOTALS	2,186,817.00	.00	100,000.00	2,086,817.00	5%	120,000.00
	EXPENSE TOTALS	398,476.67	54,659.40	54,659.40	343,817.27	14%	(56,942.23)
	Grand Total Net Gain (Loss)	\$1,788,340.33	(\$54,659.40)	\$45,340.60	(\$1,742,999.73)	3%	\$176,942.23



Income Statement

Through 09/30/20

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 716 - Airport Revenue Bonds							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	45,000.00	32.70	244.90	44,755.10	1	21,214.91
3610 - Totals		\$45,000.00	\$32.70	\$244.90	\$44,755.10	1%	\$21,214.91
Department 360 - Uses of Prop & Investment Totals		\$45,000.00	\$32.70	\$244.90	\$44,755.10	1%	\$21,214.91
Division 300 - Revenue Totals		\$45,000.00	\$32.70	\$244.90	\$44,755.10	1%	\$21,214.91
REVENUE TOTALS		\$45,000.00	\$32.70	\$244.90	\$44,755.10	1%	\$21,214.91
EXPENSE							
Division 600 - Operations							
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	2,000,000.00	.00	.00	2,000,000.00	0	.00
7200 - Totals		\$2,000,000.00	\$0.00	\$0.00	\$2,000,000.00	0%	\$0.00
Department 680 - Transfer to Other Funds Totals		\$2,000,000.00	\$0.00	\$0.00	\$2,000,000.00	0%	\$0.00
Division 600 - Operations Totals		\$2,000,000.00	\$0.00	\$0.00	\$2,000,000.00	0%	\$0.00
EXPENSE TOTALS		\$2,000,000.00	\$0.00	\$0.00	\$2,000,000.00	0%	\$0.00
Fund 716 - Airport Revenue Bonds Totals							
REVENUE TOTALS		45,000.00	32.70	244.90	44,755.10	1%	21,214.91
EXPENSE TOTALS		2,000,000.00	.00	.00	2,000,000.00	0%	.00
Fund 716 - Airport Revenue Bonds Net Gain (Loss)		(\$1,955,000.00)	\$32.70	\$244.90	\$1,955,244.90	0%	\$21,214.91
Fund Type Capital Projects Funds Totals							
REVENUE TOTALS		45,000.00	32.70	244.90	44,755.10	1%	21,214.91
EXPENSE TOTALS		2,000,000.00	.00	.00	2,000,000.00	0%	.00



Income Statement

Through 09/30/20

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 Net Gain (Loss)	(\$1,955,000.00)	\$32.70	\$244.90	\$1,955,244.90	0%	\$21,214.91
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	45,000.00	32.70	244.90	44,755.10	1%	21,214.91
	EXPENSE TOTALS	2,000,000.00	.00	.00	2,000,000.00	0%	.00
Fund Category	Proprietary Funds Net Gain (Loss)	(\$1,955,000.00)	\$32.70	\$244.90	\$1,955,244.90	0%	\$21,214.91
	Grand Totals						
	REVENUE TOTALS	45,000.00	32.70	244.90	44,755.10	1%	21,214.91
	EXPENSE TOTALS	2,000,000.00	.00	.00	2,000,000.00	0%	.00
	Grand Total Net Gain (Loss)	(\$1,955,000.00)	\$32.70	\$244.90	\$1,955,244.90	0%	\$21,214.91



Balance Sheet

Through 09/30/20

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	250 - Airport Terminal Building				
	ASSETS				
1027					
1027.000	Change in FMV-Investments	39,635.00	9,021.00	30,614.00	339.36
1027 - Totals		\$39,635.00	\$9,021.00	\$30,614.00	339.36%
1030					
1030.100	Investment-Central Trea.	496,192.00	795,254.40	(299,062.40)	(37.61)
1030 - Totals		\$496,192.00	\$795,254.40	(\$299,062.40)	(37.61%)
1050					
1050.000	Accts Rec.-Misc Billing	96,984.20	93,620.71	3,363.49	3.59
1050 - Totals		\$96,984.20	\$93,620.71	\$3,363.49	3.59%
1200					
1200.020	Prepaid Insurance	12,307.87	8,574.81	3,733.06	43.54
1200 - Totals		\$12,307.87	\$8,574.81	\$3,733.06	43.54%
1540					
1540.000	Buildings	4,574,191.94	4,574,191.94	.00	.00
1540 - Totals		\$4,574,191.94	\$4,574,191.94	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	632,790.80	632,790.80	.00	.00
1550 - Totals		\$632,790.80	\$632,790.80	\$0.00	0.00%
1640					
1640.000	Accumulated Depr Building	(3,023,230.51)	(2,891,262.07)	(131,968.44)	(4.56)
1640 - Totals		(\$3,023,230.51)	(\$2,891,262.07)	(\$131,968.44)	(4.56%)
1650					
1650.000	Accumulated Depr Equipmnt	(405,552.00)	(367,220.76)	(38,331.24)	(10.44)
1650 - Totals		(\$405,552.00)	(\$367,220.76)	(\$38,331.24)	(10.44%)
1800					
1800.080	2018 Debt Service Reserve Fund	345,445.70	342,310.73	3,134.97	.92
1800 - Totals		\$345,445.70	\$342,310.73	\$3,134.97	0.92%
	ASSETS TOTALS	\$2,768,765.00	\$3,197,281.56	(\$428,516.56)	(13.40%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2200					
2200.001	Interest Payable-Bonds	32,583.40	33,708.36	(1,124.96)	(3.34)
2200 - Totals		\$32,583.40	\$33,708.36	(\$1,124.96)	(3.34%)
2500					
2500.028	2018 One Airport Terminal Loan	3,910,000.00	4,045,000.00	(135,000.00)	(3.34)



Balance Sheet

Through 09/30/20

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	250 - Airport Terminal Building				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2500.029	Premium on 2018 Airport Bond	291,901.30	308,118.30	(16,217.00)	(5.26)
	2500 - Totals	\$4,201,901.30	\$4,353,118.30	(\$151,217.00)	(3.47%)
	LIABILITIES TOTALS	\$4,234,484.70	\$4,386,826.66	(\$152,341.96)	(3.47%)
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	606,341.82	606,341.82	.00	.00
2800.002	Contributed Cap.-State	2,214,852.55	2,214,852.55	.00	.00
	2800 - Totals	\$2,821,194.37	\$2,821,194.37	\$0.00	0.00%
2900					
2900.080	Reserved PFC Projects	313,792.39	491,408.30	(177,615.91)	(36.14)
	2900 - Totals	\$313,792.39	\$491,408.30	(\$177,615.91)	(36.14%)
2910					
2910.140	Designated-Capital Project	24,000.00	24,000.00	.00	.00
2910.250	Designated-Rate Stabilization	457,000.00	457,000.00	.00	.00
	2910 - Totals	\$481,000.00	\$481,000.00	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(4,915,796.71)	(4,842,690.51)	(73,106.20)	(1.51)
	2920 - Totals	(\$4,915,796.71)	(\$4,842,690.51)	(\$73,106.20)	(1.51%)
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$1,299,809.95)	(\$1,049,087.84)	(\$250,722.11)	(23.90%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(118,622.74)			
	Fund Expenses	284,532.49			
	FUND EQUITY TOTALS	(\$1,465,719.70)	(\$1,049,087.84)	(\$416,631.86)	(39.71%)
	LIABILITIES AND FUND EQUITY TOTALS	\$2,768,765.00	\$3,337,738.82	(\$568,973.82)	(17.05%)
Fund	250 - Airport Terminal Building Totals	\$0.00	(\$140,457.26)	\$140,457.26	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$140,457.26)	\$140,457.26	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$140,457.26)	\$140,457.26	100.00%
	Grand Totals	\$0.00	(\$140,457.26)	\$140,457.26	100.00%



Balance Sheet

Through 09/30/20

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	760 - Capital Project-Airport T				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	680,526.13	480,968.49	199,557.64	41.49
	1030 - Totals	\$680,526.13	\$480,968.49	\$199,557.64	41.49%
1050					
1050.070	Accts Rec.- Federal	13,216.32	8,924.61	4,291.71	48.09
	1050 - Totals	\$13,216.32	\$8,924.61	\$4,291.71	48.09%
1590					
1590.000	Construction in Progress	460,347.82	470,703.01	(10,355.19)	(2.20)
	1590 - Totals	\$460,347.82	\$470,703.01	(\$10,355.19)	(2.20%)
	ASSETS TOTALS	\$1,154,090.27	\$960,596.11	\$193,494.16	20.14%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2023					
2023.000	Retainage Payable	2,603.14	.00	2,603.14	+++
	2023 - Totals	\$2,603.14	\$0.00	\$2,603.14	+++
	LIABILITIES TOTALS	\$2,603.14	\$0.00	\$2,603.14	+++
	FUND EQUITY				
2910					
2910.140	Designated-Capital Project	82,735.41	82,735.41	.00	.00
	2910 - Totals	\$82,735.41	\$82,735.41	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	1,023,411.12	700,918.47	322,492.65	46.01
	2920 - Totals	\$1,023,411.12	\$700,918.47	\$322,492.65	46.01%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$1,106,146.53	\$783,653.88	\$322,492.65	41.15%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(100,000.00)			
	Fund Expenses	54,659.40			
	FUND EQUITY TOTALS	\$1,151,487.13	\$783,653.88	\$367,833.25	46.94%
	LIABILITIES AND FUND EQUITY TOTALS	\$1,154,090.27	\$783,653.88	\$370,436.39	47.27%
Fund	760 - Capital Project-Airport T Totals	\$0.00	\$176,942.23	(\$176,942.23)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$176,942.23	(\$176,942.23)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$176,942.23	(\$176,942.23)	(100.00%)
	Grand Totals	\$0.00	\$176,942.23	(\$176,942.23)	(100.00%)



Balance Sheet

Through 09/30/20

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	716 - Airport Revenue Bonds				
	ASSETS				
1020					
1020.010	Money Market - AML Pool	3,963,659.73	3,984,541.74	(20,882.01)	(.52)
	1020 - Totals	\$3,963,659.73	\$3,984,541.74	(\$20,882.01)	(0.52%)
1050					
1050.100	Interest Receivable	32.70	.00	32.70	+++
	1050 - Totals	\$32.70	\$0.00	\$32.70	+++
	ASSETS TOTALS	\$3,963,692.43	\$3,984,541.74	(\$20,849.31)	(0.52%)
	FUND EQUITY				
2920					
2920.000	Undesignated/Re. Earnings	3,963,447.53	3,963,326.83	120.70	.00
	2920 - Totals	\$3,963,447.53	\$3,963,326.83	\$120.70	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$3,963,447.53	\$3,963,326.83	\$120.70	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(244.90)			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$3,963,692.43	\$3,963,326.83	\$365.60	0.01%
	LIABILITIES AND FUND EQUITY TOTALS	\$3,963,692.43	\$3,963,326.83	\$365.60	0.01%
Fund	716 - Airport Revenue Bonds Totals	\$0.00	\$21,214.91	(\$21,214.91)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$21,214.91	(\$21,214.91)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$21,214.91	(\$21,214.91)	(100.00%)
	Grand Totals	\$0.00	\$21,214.91	(\$21,214.91)	(100.00%)




Marine Service Center

Financial Analysis

As Of, And For the Fiscal Quarter Ending, September 30, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	63,766	 Same as Last Year	 Met Plan	One of two major leases terminated on 6/30/18 but resumed on a month-to-month basis, causing revenue to decline
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	(4,372)	n/a	Close to budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	21,277	 Less Than Last year	 Did Not Meet Plan	Cash flow was reduced due to the partial-year loss of a major tenant
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	22,128	 Less Than Last year	 Did Not Meet Plan	Net income was reduced due to the partial-year loss of a major tenant
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	22,128	 Less Than Last Year	 Did Not Meet Plan	Asset replacement was reduced due to the partial-year loss of a major tenant
Total Working Capital (What total resources are available in the fund)	2,242,639	 Greater Than Last Year	 Met Plan	Working capital is adequate and in line with plan
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	216,923	 Less Than Last Year	 Met Plan	Capital project funding adequately addresses current infrastructure needs
Undesignated Working Capital (How much of the fund's resources are available?)	1,973,646	 Not Meaningfully Different	 Met Plan	Undesignated working capital is adequate for the present; it is not sufficient to fully pay for asset replacement or major renovation
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	4,816.32	 Less Than Last Year	 Met Plan	Monitor 

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	4,238.63	 Less Than Last Year	 Met Plan	Monitor 
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Despite meeting revenue forecasts, the Marine Service Center fell short of planned performance for profitability and cash flow the first fiscal quarter of FY2021. Comparisons with FY2020 actual results for the same period were also negative. Increased operating costs were the reason for the negative comparisons.

For the fiscal quarter, lease revenue equaled FY2020; full tenancy at set lease rates was the reason. Net income fell by (\$19.1K) from FY2020, to \$22.1K.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$21.3K, a decrease of (\$16.9K) from FY2020. Cash flow was positive for the fiscal quarter at \$29,931, increasing the Fund's working capital to \$2,248.6K. Cash flow did decrease from the amount of the comparable period by (\$19.2K), again due to increased operating costs.

Negotiations of new leases and deliberations concerning sale of the Marine Service Center will have a large impact on the future financial condition and performance of the fund.

City and Borough of Sitka
Marine Service Center
Financial Statements (Unaudited)
For The Twelve-Month Period Ending June 30, 2021

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L - 25%)	Variance To FY2021 Plan
Revenue:									
Leases	63,766	-	-	-	63,766	63,766	-	63,766	-
Other Operating Revenue	-	-	-	-	-	-	-	-	-
Total Revenue:	63,766	-	-	-	63,766	63,766	-	63,766	-
Cost of Sales:									
Operations	42,489	-	-	-	42,489	25,408	(17,081)	38,117	(4,372)
Depreciation	7,804	-	-	-	7,804	7,890	86	7,890	86
Total Cost of Sales:	50,293	-	-	-	50,293	33,298	(16,995)	46,007	(4,286)
Gross Margin:	13,473	-	-	-	13,473	30,468	16,995	17,759	(4,286)
	21.13%				21.13%	47.78%	#DIV/0!	27.85%	-6.72%
Selling and Administrative Expenses	-	-	-	-	-	-	-	-	-
Earnings Before Interest (EBI):	13,473	-	-	-	13,473	30,468	(16,995)	17,759	(4,286)
	21.13%				21.13%	47.78%	#DIV/0!	27.85%	-6.72%
Non-operating Revenue and Expense:									
Non-Operating Revenue and Expenses:	8,655	-	-	-	8,655	10,763	(2,108)	11,000	(2,345)
Interest Expense:	-	-	-	-	-	-	-	-	-
Total Non-operating Revenue & Expense:	8,655	-	-	-	8,655	10,763	(2,108)	11,000	(2,345)
Net Income:	22,128	-	-	-	22,128	41,231	(19,103)	28,759	(6,631)
	34.70%				34.70%	64.66%	#DIV/0!	45.10%	-10.40%
Earnings Before Interest and Depreciation (EBIDA):	21,277	-	-	-	21,277	38,358	(16,909)	25,649	(4,201)
	33.37%				33.37%	60.15%	#DIV/0!	40.22%	-6.86%
<u>Debt Principal Coverage</u>									
Simple Cash Flow (Net Income Plus Depreciation)	29,932	-	-	-	29,932	49,121	(19,189)	36,649	(6,717)
Debt Principal	-	-	-	-	-	-	-	-	-
Debt Principal Coverage Surplus/Deficit	<u>29,932</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,932</u>	<u>49,121</u>	<u>(19,189)</u>	<u>36,649</u>	<u>(6,717)</u>
Debt Principal Coverage Percentage	100.00%				100.00%	100.00%	100.00%	100.00%	0.00%
<u>Simple Asset Replacement Coverage</u>									
Debt Principal Coverage Surplus/Deficit (From Above)	29,932	-	-	-	29,932	49,121	(19,189)	36,649	(6,717)
Depreciation	7,804	-	-	-	7,804	7,890	(86)	7,804	-
Cash Accumulated For/(Taken From) Asset Replacement	22,128	-	-	-	22,128	41,231	(19,103)	28,845	(6,717)
<u>Working Capital</u>									
Cash Flow:									
Net Income Plus Depreciation Less Principal	29,932	-	-	-	29,932	49,121	(19,189)	36,649	(6,717)
CapEx, Accruals, and other Balance Sheet Changes	(1)	-	-	-	(1)	-	(1)	(1)	-
Increase in (Decrease in) Working Capital	29,931	-	-	-	29,931	49,121	(19,190)	36,648	(6,717)

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L - 25%)	Variance To FY2021 Plan
Plus Beginning Total Working Capital	2,212,708	-	-	-	2,212,708	2,064,217	148,491	2,212,708	-
Equals Ending Total Working Capital:	2,242,639	-	-	-	2,242,639	2,113,338	129,301	2,249,356	(6,717)
Working Capital Detail:									
Repair Reserve (1% of PPE):	52,070	-	-	-	52,070				
Working Capital Designated for CapEx	216,923	-	-	-	216,923				
Undesignated Working Capital	1,973,646	-	-	-	1,973,646				
Total Working Capital:	2,242,639	-	-	-	2,242,639				
Days On Hand Annual Cash Outlays in:									
Total Working Capital:	4,816.32	-	-	-	4,816.32				
Days On Hand Annual Cash Outlays in Total Working Capital									
Total Working Capital Less Repair Reserve:	4,704.50	-	-	-	4,704.50				
Undesignated Working Capital	4,238.63	-	-	-	4,238.63				
Working Capital Calculation:									
Current Assets	2,242,639	-	-	-	2,242,639				
Current Liabilities	-	-	-	-	-				
CPLTD	-	-	-	-	-				
Total Working Capital	2,242,639	-	-	-	2,242,639				

Project	FY2020 Appropriations	Cash	State Grant A/R	Federal Grant A/R	Federal Loan A/R	Construction In Progress 6/30/2019	Advertising Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Total Expenses	Mixed Project Expenses Reclassified
90874 - MSC Roof Condenser Replacement	\$ -	\$ 81,922.57	\$ -	\$ -	\$ -	\$ 118,077.43	\$ -	\$ -	\$ -	\$ -	\$ -
90905 - MSC Bulkhead Condition Assessment	\$ -	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90926 - MSC Arctic Door Replacement Egress	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90927 - MSC Freezer Vestibule Entry Curtains	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90928 - MSC Replace Loading Dock Bumper	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90929 - MSC Ramp Transition	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90930 - MSC Asphalt Patch	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 55,000.00	\$ 216,922.57	\$ -	\$ -	\$ -	\$ 118,077.43	\$ -	\$ -	\$ -	\$ -	\$ -

Project	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction In Progress 6/30/2020	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90874 - MSC Roof Condenser Replacement	\$ -	\$ -	\$ 118,077.43	\$ 200,000.00	\$ -	\$ -	\$ -	\$ 81,922.57
90905 - MSC Bulkhead Condition Assessment	\$ -	\$ -	\$ -	\$ 80,000.00	\$ -	\$ -	\$ -	\$ 80,000.00
90926 - MSC Arctic Door Replacement Egress	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00
90927 - MSC Freezer Vestibule Entry Curtains	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00
90928 - MSC Replace Loading Dock Bumper	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00
90929 - MSC Ramp Transition	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00
90930 - MSC Asphalt Patch	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ -	\$ 118,077.43	\$ 335,000.00	\$ -	\$ -	\$ -	\$ 216,922.57



Income Statement

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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 260 - Marine Service Center							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3461							
3461.000	Lease-Sitka Sound Seafood	127,532.00	10,627.69	31,883.07	95,648.93	25	31,883.07
	3461 - Totals	\$127,532.00	\$10,627.69	\$31,883.07	\$95,648.93	25%	\$31,883.07
3462							
3462.000	Lease-Seafood Pro Coop	127,532.00	10,627.69	31,883.07	95,648.93	25	31,883.07
	3462 - Totals	\$127,532.00	\$10,627.69	\$31,883.07	\$95,648.93	25%	\$31,883.07
	Department 340 - Operating Revenue Totals	\$255,064.00	\$21,255.38	\$63,766.14	\$191,297.86	25%	\$63,766.14
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	44,000.00	2,468.23	8,654.80	35,345.20	20	10,762.63
	3610 - Totals	\$44,000.00	\$2,468.23	\$8,654.80	\$35,345.20	20%	\$10,762.63
	Department 360 - Uses of Prop & Investment Totals	\$44,000.00	\$2,468.23	\$8,654.80	\$35,345.20	20%	\$10,762.63
	Division 300 - Revenue Totals	\$299,064.00	\$23,723.61	\$72,420.94	\$226,643.06	24%	\$74,528.77
	REVENUE TOTALS	\$299,064.00	\$23,723.61	\$72,420.94	\$226,643.06	24%	\$74,528.77
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5203							
5203.001	Electric	17,000.00	16,947.55	18,988.66	(1,988.66)	112	4,262.20
	5203 - Totals	\$17,000.00	\$16,947.55	\$18,988.66	(\$1,988.66)	112%	\$4,262.20
5204							
5204.000	Telephone	2,860.00	244.56	732.29	2,127.71	26	735.18
	5204 - Totals	\$2,860.00	\$244.56	\$732.29	\$2,127.71	26%	\$735.18
5205							
5205.000	Insurance	5,235.00	618.69	1,856.07	3,378.93	35	1,308.78
	5205 - Totals	\$5,235.00	\$618.69	\$1,856.07	\$3,378.93	35%	\$1,308.78
5208							
5208.000	Bldg Repair & Maint	64,231.00	16,057.75	16,057.75	48,173.25	25	14,096.06
	5208 - Totals	\$64,231.00	\$16,057.75	\$16,057.75	\$48,173.25	25%	\$14,096.06
5212							
5212.000	Contracted/Purchased Serv	43,225.00	.00	.00	43,225.00	0	125.72
	5212 - Totals	\$43,225.00	\$0.00	\$0.00	\$43,225.00	0%	\$125.72



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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	260 - Marine Service Center							
	EXPENSE							
	Division 600 - Operations							
	Department 630 - Operations							
5214								
5214.000	Interdepartment Services		19,418.00	1,618.17	4,854.51	14,563.49	25	4,880.09
	5214 - Totals		\$19,418.00	\$1,618.17	\$4,854.51	\$14,563.49	25%	\$4,880.09
5290								
5290.000	Other Expenses		500.00	.00	.00	500.00	0	.00
	5290 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$0.00
	Department 630 - Operations Totals		\$152,469.00	\$35,486.72	\$42,489.28	\$109,979.72	28%	\$25,408.03
	Division 600 - Operations Totals		\$152,469.00	\$35,486.72	\$42,489.28	\$109,979.72	28%	\$25,408.03
	Division 640 - Depreciation/Amortization							
6201								
6201.000	Depreciation-Land Improve		1,562.00	130.25	390.75	1,171.25	25	390.75
	6201 - Totals		\$1,562.00	\$130.25	\$390.75	\$1,171.25	25%	\$390.75
6205								
6205.000	Depreciation-Buildings		18,870.00	1,543.74	4,631.22	14,238.78	25	4,717.77
	6205 - Totals		\$18,870.00	\$1,543.74	\$4,631.22	\$14,238.78	25%	\$4,717.77
6206								
6206.000	Depreciation-Machinery		11,126.00	927.18	2,781.54	8,344.46	25	2,781.57
	6206 - Totals		\$11,126.00	\$927.18	\$2,781.54	\$8,344.46	25%	\$2,781.57
	Division 640 - Depreciation/Amortization Totals		\$31,558.00	\$2,601.17	\$7,803.51	\$23,754.49	25%	\$7,890.09
	Division 680 - Transfers Between Funds							
7200								
7200.000	Interfund Transfers Out		55,000.00	.00	55,000.00	.00	100	210,000.00
	7200 - Totals		\$55,000.00	\$0.00	\$55,000.00	\$0.00	100%	\$210,000.00
	Division 680 - Transfers Between Funds Totals		\$55,000.00	\$0.00	\$55,000.00	\$0.00	100%	\$210,000.00
	EXPENSE TOTALS		\$239,027.00	\$38,087.89	\$105,292.79	\$133,734.21	44%	\$243,298.12
	Fund 260 - Marine Service Center Totals							



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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						
	REVENUE TOTALS	299,064.00	23,723.61	72,420.94	226,643.06	24%	74,528.77
	EXPENSE TOTALS	239,027.00	38,087.89	105,292.79	133,734.21	44%	243,298.12
Fund	260 - Marine Service Center Net Gain (Loss)	\$60,037.00	(\$14,364.28)	(\$32,871.85)	(\$92,908.85)	(55%)	(\$168,769.35)
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	299,064.00	23,723.61	72,420.94	226,643.06	24%	74,528.77
	EXPENSE TOTALS	239,027.00	38,087.89	105,292.79	133,734.21	44%	243,298.12
Fund Type	Enterprise Funds Net Gain (Loss)	\$60,037.00	(\$14,364.28)	(\$32,871.85)	(\$92,908.85)	(55%)	(\$168,769.35)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	299,064.00	23,723.61	72,420.94	226,643.06	24%	74,528.77
	EXPENSE TOTALS	239,027.00	38,087.89	105,292.79	133,734.21	44%	243,298.12
Fund Category	Proprietary Funds Net Gain (Loss)	\$60,037.00	(\$14,364.28)	(\$32,871.85)	(\$92,908.85)	(55%)	(\$168,769.35)
	Grand Totals						
	REVENUE TOTALS	299,064.00	23,723.61	72,420.94	226,643.06	24%	74,528.77
	EXPENSE TOTALS	239,027.00	38,087.89	105,292.79	133,734.21	44%	243,298.12
	Grand Total Net Gain (Loss)	\$60,037.00	(\$14,364.28)	(\$32,871.85)	(\$92,908.85)	(55%)	(\$168,769.35)



Income Statement

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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 770 - Capital Project-Marine SC							
REVENUE							
Division 300 - Revenue							
Department 390 - Cash Basis Receipts							
3950							
3950.260	Transfer In Marine Svc Ct	55,000.00	.00	55,000.00	.00	100	210,000.00
3950 - Totals		\$55,000.00	\$0.00	\$55,000.00	\$0.00	100%	\$210,000.00
Department 390 - Cash Basis Receipts Totals		\$55,000.00	\$0.00	\$55,000.00	\$0.00	100%	\$210,000.00
Division 300 - Revenue Totals		\$55,000.00	\$0.00	\$55,000.00	\$0.00	100%	\$210,000.00
REVENUE TOTALS		\$55,000.00	\$0.00	\$55,000.00	\$0.00	100%	\$210,000.00
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	55,000.00	.00	.00	55,000.00	0	.00
5212 - Totals		\$55,000.00	\$0.00	\$0.00	\$55,000.00	0%	\$0.00
Department 630 - Operations Totals		\$55,000.00	\$0.00	\$0.00	\$55,000.00	0%	\$0.00
Division 600 - Operations Totals		\$55,000.00	\$0.00	\$0.00	\$55,000.00	0%	\$0.00
EXPENSE TOTALS		\$55,000.00	\$0.00	\$0.00	\$55,000.00	0%	\$0.00
Fund 770 - Capital Project-Marine SC Totals							
REVENUE TOTALS		55,000.00	.00	55,000.00	.00	100%	210,000.00
EXPENSE TOTALS		55,000.00	.00	.00	55,000.00	0%	.00
Fund 770 - Capital Project-Marine SC Net Gain (Loss)		\$0.00	\$0.00	\$55,000.00	\$55,000.00	+++	\$210,000.00
Fund Type Capital Projects Funds Totals							
REVENUE TOTALS		55,000.00	.00	55,000.00	.00	100%	210,000.00
EXPENSE TOTALS		55,000.00	.00	.00	55,000.00	0%	.00



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	Proprietary Funds						
Fund Type	Capital Projects Funds Net Gain (Loss)	\$0.00	\$0.00	\$55,000.00	\$55,000.00	+++	\$210,000.00
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	55,000.00	.00	55,000.00	.00	100%	210,000.00
	EXPENSE TOTALS	55,000.00	.00	.00	55,000.00	0%	.00
Fund Category	Proprietary Funds Net Gain (Loss)	\$0.00	\$0.00	\$55,000.00	\$55,000.00	+++	\$210,000.00
	Grand Totals						
	REVENUE TOTALS	55,000.00	.00	55,000.00	.00	100%	210,000.00
	EXPENSE TOTALS	55,000.00	.00	.00	55,000.00	0%	.00
	Grand Total Net Gain (Loss)	\$0.00	\$0.00	\$55,000.00	\$55,000.00	+++	\$210,000.00



Balance Sheet

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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	260 - Marine Service Center				
	ASSETS				
1027					
1027.000	Change in FMV-Investments	65,681.00	13,850.00	51,831.00	374.23
1027 - Totals		\$65,681.00	\$13,850.00	\$51,831.00	374.23%
1030					
1030.100	Investment-Central Trea.	1,923,053.76	1,742,815.63	180,238.13	10.34
1030 - Totals		\$1,923,053.76	\$1,742,815.63	\$180,238.13	10.34%
1050					
1050.000	Accts Rec.-Misc Billing	31,413.24	88,500.97	(57,087.73)	(64.51)
1050 - Totals		\$31,413.24	\$88,500.97	(\$57,087.73)	(64.51%)
1200					
1200.020	Prepaid Insurance	5,568.17	3,926.34	1,641.83	41.82
1200 - Totals		\$5,568.17	\$3,926.34	\$1,641.83	41.82%
1510					
1510.000	Land Improvements	39,073.50	39,073.50	.00	.00
1510 - Totals		\$39,073.50	\$39,073.50	\$0.00	0.00%
1540					
1540.000	Buildings	3,121,870.43	3,121,870.43	.00	.00
1540 - Totals		\$3,121,870.43	\$3,121,870.43	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	285,817.91	285,817.91	.00	.00
1550 - Totals		\$285,817.91	\$285,817.91	\$0.00	0.00%
1570					
1570.000	Furniture & Fixtures	59,629.66	59,629.66	.00	.00
1570 - Totals		\$59,629.66	\$59,629.66	\$0.00	0.00%
1610					
1610.000	Accumulated Depr. Land Im	(25,041.50)	(23,478.50)	(1,563.00)	(6.66)
1610 - Totals		(\$25,041.50)	(\$23,478.50)	(\$1,563.00)	(6.66%)
1640					
1640.000	Accumulated Depr Building	(3,028,041.50)	(3,009,603.15)	(18,438.35)	(.61)
1640 - Totals		(\$3,028,041.50)	(\$3,009,603.15)	(\$18,438.35)	(0.61%)
1650					
1650.000	Accumulated Depr Equipmnt	(195,613.59)	(184,487.34)	(11,126.25)	(6.03)
1650 - Totals		(\$195,613.59)	(\$184,487.34)	(\$11,126.25)	(6.03%)
1670					
1670.000	Accumulated Depr furnitur	(59,629.66)	(59,629.66)	.00	.00
1670 - Totals		(\$59,629.66)	(\$59,629.66)	\$0.00	0.00%



Balance Sheet

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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	260 - Marine Service Center				
	ASSETS TOTALS	\$2,223,781.42	\$2,078,285.79	\$145,495.63	7.00%
	FUND EQUITY				
2800					
2800.002	Contributed Cap.-State	2,500,000.00	2,500,000.00	.00	.00
	2800 - Totals	\$2,500,000.00	\$2,500,000.00	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	(243,229.95)	(252,828.08)	9,598.13	3.80
2920.500	Post Soft Close Entries	(116.78)	(116.78)	.00	.00
	2920 - Totals	(\$243,346.73)	(\$252,944.86)	\$9,598.13	3.79%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$2,256,653.27	\$2,247,055.14	\$9,598.13	0.43%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(72,420.94)			
	Fund Expenses	105,292.79			
	FUND EQUITY TOTALS	\$2,223,781.42	\$2,247,055.14	(\$23,273.72)	(1.04%)
	LIABILITIES AND FUND EQUITY TOTALS	\$2,223,781.42	\$2,247,055.14	(\$23,273.72)	(1.04%)
Fund	260 - Marine Service Center Totals	\$0.00	(\$168,769.35)	\$168,769.35	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$168,769.35)	\$168,769.35	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$168,769.35)	\$168,769.35	100.00%
	Grand Totals	\$0.00	(\$168,769.35)	\$168,769.35	100.00%



Balance Sheet

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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	770 - Capital Project-Marine SC				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	216,922.57	264,245.00	(47,322.43)	(17.91)
	1030 - Totals	\$216,922.57	\$264,245.00	(\$47,322.43)	(17.91%)
1590					
1590.000	Construction in Progress	118,077.43	15,755.00	102,322.43	649.46
	1590 - Totals	\$118,077.43	\$15,755.00	\$102,322.43	649.46%
	ASSETS TOTALS	\$335,000.00	\$280,000.00	\$55,000.00	19.64%
	FUND EQUITY				
2920					
2920.000	Undesignated/Re. Earnings	149,439.18	(60,560.82)	210,000.00	346.76
	2920 - Totals	\$149,439.18	(\$60,560.82)	\$210,000.00	346.76%
2965					
2965.000	P/Y Encumbrance Control	130,560.82	130,560.82	.00	.00
	2965 - Totals	\$130,560.82	\$130,560.82	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$280,000.00	\$70,000.00	\$210,000.00	300.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(55,000.00)			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$335,000.00	\$70,000.00	\$265,000.00	378.57%
	LIABILITIES AND FUND EQUITY TOTALS	\$335,000.00	\$70,000.00	\$265,000.00	378.57%
Fund	770 - Capital Project-Marine SC Totals	\$0.00	\$210,000.00	(\$210,000.00)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$210,000.00	(\$210,000.00)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$210,000.00	(\$210,000.00)	(100.00%)
	Grand Totals	\$0.00	\$210,000.00	(\$210,000.00)	(100.00%)























Gary Paxton Industrial Park

Financial Analysis

As Of, And For the Fiscal Quarter Ending, September 30, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	51,749	 Increased	 Exceeded Plan	 Reduced lease revenue cash flows will impact future ability to maintain the new dock
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	17,923	n/a	Under Budget 	n/a
Earnings (Loss) Before Interest and Depreciation (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	4,828	 Increased	 Exceeded Plan	Cash flow from operations is negative; rent and tariff revenue is not covering operating costs
Net Income (Loss) (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	1,545	 Increased	 Exceeded Plan	Ongoing operations not profitable
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	(10,901)	 Deficit Declined	 Exceeded Plan	Asset replacement is inadequate; unless dock revenue markedly increases, no working capital for asset replacement will be accumulated
Total Working Capital (What total resources are available in the fund)	897,438	 Increased	 Exceeded Plan	Working capital is inadequate
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for CAPEX)	292,527	 Increased	 Met Plan	Capital project funding adequately addresses current infrastructure needs
Undesignated Working Capital (How much of the fund's resources are available?)	440,020	 Not Meaningfully Different	 Exceeded Plan	Adequate for the present; it is not sufficient to fully pay for asset replacement or major renovation
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	1,370.08	 Increased	 Exceeded Plan	Monitor; adequate for present

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	804.17	 Increased	 Exceeded Plan	Monitor, adequate for present
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The Gary Paxton Industrial Park Fund had positive cash flow in the first fiscal quarter, but it was due to a one-time transfer. Absent the transfer, the net loss in the fund still declined by \$25.2K, welcome news. The Fund is still consuming working capital due to negative cash flow, but the rate of such consumption is slowing gradually.

For the first fiscal quarter, Park revenue increased by \$14.0K, or 36.9% over FY2020; the increase was equally attributable to an increase in rent and dock tariff charges. The net loss in the comparable quarter swung to a small profit of \$1.5K, but this was due to a \$100.0K transfer from the Southeast Alaska Economic Development Fund. Earnings (Loss) before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$4.8K compared to loss in the comparable period in FY2020 of (\$22.9K).

Total working capital increased by \$110.0K, to \$897.4K, but again the increase is largely due to a one-time transfer of funding for a capital project. Undesignated working capital grew by 2.5%, to \$440.0K.

As the opportunities for leasing have diminished, the hope for improving the financial performance and position rests with the dock and the ability to generate significant moorage and wharfage tariff revenue through it, and, with the potential in a new marine haulout facility. Modestly increased tariff revenue accounted for the positive comparison in revenue, but it was not large enough to keep the Fund's overall financial condition from deteriorating further (with the one-time transfer factored out).

A new marine haulout facility, while offering interesting financial prospects for the future, has no guarantee of financial success. While such a venture may well generate positive earnings before interest and depreciation (EBID), the Municipality may find it difficult to generate enough additional earnings to generate positive earnings before interest (EBI), meaning that the facility is generate enough cash flow to pay for future capital eplacement.

If profitability and positive cash flow can't be achieved, the Municipality may eventually need to seriously consider merging the Park into the General Fund, creating a Department similar to Harrigan Centennial Hall which is subsidized by tax revenues.

City and Borough of Sitka
Gary Paxton Industrial Park Fund
Financial Statements
For The Twelve-Month Period Ending June 30, 2021
(Unaudited)

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L - 25.00%)	Variance To FY2021 Plan
Revenue:									
Leases	28,063	-	-	-	28,063	20,986	7,077	30,689	(2,626)
Other Operating Revenue	23,686	-	-	-	23,686	16,800	6,886	9,250	14,436
Total Revenue:	51,749	-	-	-	51,749	37,786	13,963	39,939	11,810
Cost of Sales:									
Operations	46,921	-	-	-	46,921	60,651	13,730	64,844	17,923
Depreciation	108,503	-	-	-	108,503	108,167	(336)	108,166	(337)
Total Cost of Sales:	155,424	-	-	-	155,424	168,818	13,394	173,010	17,586
Gross Margin:	(103,675)	-	-	-	(103,675)	(131,032)	27,357	(133,071)	29,396
	-200.34%				-200.34%	-346.77%	146.43%	-333.19%	132.85%
Selling and Administrative Expenses	-	-	-	-	-	-	-	-	-
Earnings Before Interest (EBI):	(103,675)	-	-	-	(103,675)	(131,032)	27,357	(133,071)	29,396
	-200.34%				-200.34%	-346.77%	146.43%	-333.19%	132.85%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	3,116	-	-	-	3,116	4,798	(1,682)	3,000	116
Grant Revenue:	-	-	-	-	-	-	-	-	-
Transfers From Bulk Water Fund:	-	-	-	-	-	-	-	-	-
Loss on Impairment	-	-	-	-	-	-	-	-	-
Transfers From SMC Contingency Fund	2,508	-	-	-	2,508	3,343	(835)	2,750	(242)
Transfers From/(to) Other Funds	100,000	-	-	-	100,000	-	100,000	-	-
Interest Expense:	(405)	-	-	-	(405)	(809)	405	(405)	-
Total Non-operating Revenue & Expense:	105,220	-	-	-	105,220	7,332	97,888	5,346	(126)
Net Income:	1,545	-	-	-	1,545	(123,700)	125,245	(127,725)	29,270
	2.98%				2.98%	-327.37%	330.35%	-319.80%	650.16%
Earnings Before Interest and Depreciation (EBID):	4,828	-	-	-	4,828	(22,865)	27,693	(24,905)	29,733
	9.33%				9.33%	-60.51%	69.84%	-62.36%	71.69%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation excluding capital g	110,048	-	-	-	110,048	(15,533)	125,581	(19,559)	129,607
Debt Principal	12,446	-	-	-	12,446	12,446	-	12,446	-
Debt Principal Coverage Surplus/Deficit	97,602	-	-	-	97,602	(27,979)	125,581	(32,005)	129,607
Debt Principal Coverage Percentage	884.22%				884.22%	-13081900.00%	13082784.22%	-157.16%	13082941.37%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	97,602	-	-	-	97,602	(27,979)	125,581	(32,005)	129,607
Depreciation	108,503	-	-	-	108,503	108,167	336	108,503	-
Cash Accumulated For/(Taken From) Asset Replacement	(10,901)	-	-	-	(10,901)	(136,146)	125,245	(140,508)	129,607
Working Capital									

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L - 25.00%)	Variance To FY2021 Plan
Cash Flow:									
Net Income Plus Depreciation Less Principal	97,602	-	-	-	97,602	(27,979)	125,581	(32,005)	129,607
CapEx, Accruals, and other Balance Sheet Changes	12,444	-	-	-	12,444	(7,587)	20,031	12,444	-
Increase in (Decrease in) Working Capital	110,046	-	-	-	110,046	(35,566)	145,612	(19,561)	129,607
Plus Beginning Total Working Capital	787,392	-	-	-	787,392	757,890	29,502	787,392	-
Equals Ending Total Working Capital:	897,438	-	-	-	897,438	722,324	175,113	767,831	129,607
Working Capital Detail:									
Repair Reserve (1% of PPE):	164,890	-	-	-	164,890				
Working Capital Designated for CapEx	292,527	-	-	-	292,527				
Undesignated Working Capital	440,020	-	-	-	440,020				
Total Working Capital:	897,438	-	-	-	897,438				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	1,370.08	-	-	-	1,370.08				
Total Working Capital Less Repair Reserve	1,118.35	-	-	-	1,118.35				
Undesignated Working Capital	671.76	-	-	-	671.76				
Working Capital Calculation:									
Current Assets	947,625	-	-	-	947,625				
Current Liabilities	(405)	-	-	-	(405)				
CPLTD	(49,782)	-	-	-	(49,782)				
Total Working Capital	897,438	-	-	-	897,438				

[illegible]

GPIP Fund Capital Project Detail									
Project	Mixed Project Expenses Reclassified	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction In Progress 6/30/2020	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
90748 - GPIP Dock	\$ -	\$ -	\$ -	\$ -	\$ 172,050.77	\$ -	\$ -	\$ -	\$ 172,050.77
90836 - GPIP Shoreline Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90837 - GPIP Dock Access Ramp Design	\$ -	\$ -	\$ -	\$ -	\$ 475.94	\$ -	\$ -	\$ -	\$ 475.94
90854 - GPIP Site Cleanup	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90875 - GPIP Wash Down Pad	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
90931 - GPIP Haulout	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
Totals:	\$ -	\$ -	\$ -	\$ -	\$ 292,526.71	\$ -	\$ -	\$ -	\$ 292,526.71



Income Statement

Through 09/30/20

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 270 - Gary Paxton Industrial Park							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3442							
3442.000	Moorage-Transient	30,000.00	5,390.42	14,878.60	15,121.40	50	13,435.76
	3442 - Totals	\$30,000.00	\$5,390.42	\$14,878.60	\$15,121.40	50%	\$13,435.76
3473							
3473.000	GPIP Dock Tariff Charges	7,000.00	2,812.92	6,006.03	993.97	86	2,933.30
3473.005	Fuel Flowage	.00	2,958.37	5,104.96	(5,104.96)	+++	431.00
	3473 - Totals	\$7,000.00	\$5,771.29	\$11,110.99	(\$4,110.99)	159%	\$3,364.30
	Department 340 - Operating Revenue Totals	\$37,000.00	\$11,161.71	\$25,989.59	\$11,010.41	70%	\$16,800.06
Department 360 - Uses of Prop & Investment							
3601							
3601.000	Rent - Land	122,755.00	200.00	2,600.00	120,155.00	2	600.00
	3601 - Totals	\$122,755.00	\$200.00	\$2,600.00	\$120,155.00	2%	\$600.00
3602							
3602.000	Rent - Building	.00	8,487.67	25,463.01	(25,463.01)	+++	20,385.57
	3602 - Totals	\$0.00	\$8,487.67	\$25,463.01	(\$25,463.01)	+++	\$20,385.57
3610							
3610.000	Interest Income	12,000.00	893.39	3,115.96	8,884.04	26	4,797.72
	3610 - Totals	\$12,000.00	\$893.39	\$3,115.96	\$8,884.04	26%	\$4,797.72
	Department 360 - Uses of Prop & Investment Totals	\$134,755.00	\$9,581.06	\$31,178.97	\$103,576.03	23%	\$25,783.29
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	4,585.63	5,134.69	(5,134.69)	+++	.00
	3807 - Totals	\$0.00	\$4,585.63	\$5,134.69	(\$5,134.69)	+++	\$0.00
	Department 380 - Miscellaneous Totals	\$0.00	\$4,585.63	\$5,134.69	(\$5,134.69)	+++	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.173	Transfer In SCIP Conting	11,000.00	710.22	2,508.21	8,491.79	23	3,343.18
3950.540	Transfer in from fund 540	30,000.00	.00	.00	30,000.00	0	.00
	3950 - Totals	\$41,000.00	\$710.22	\$2,508.21	\$38,491.79	6%	\$3,343.18
	Department 390 - Cash Basis Receipts Totals	\$41,000.00	\$710.22	\$2,508.21	\$38,491.79	6%	\$3,343.18
	Division 300 - Revenue Totals	\$212,755.00	\$26,038.62	\$64,811.46	\$147,943.54	30%	\$45,926.53
	REVENUE TOTALS	\$212,755.00	\$26,038.62	\$64,811.46	\$147,943.54	30%	\$45,926.53



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Through 09/30/20

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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 270 - Gary Paxton Industrial Park							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5203							
5203.001	Electric	20,000.00	1,749.06	3,246.46	16,753.54	16	2,877.72
5203.005	Heating Fuel	17,000.00	.00	.00	17,000.00	0	.00
5203 - Totals		\$37,000.00	\$1,749.06	\$3,246.46	\$33,753.54	9%	\$2,877.72
5204							
5204.000	Telephone	1,200.00	116.81	349.51	850.49	29	356.90
5204 - Totals		\$1,200.00	\$116.81	\$349.51	\$850.49	29%	\$356.90
5205							
5205.000	Insurance	22,505.00	1,738.11	5,214.33	17,290.67	23	5,626.32
5205 - Totals		\$22,505.00	\$1,738.11	\$5,214.33	\$17,290.67	23%	\$5,626.32
5207							
5207.000	Repairs & Maintenance	15,000.00	.00	.00	15,000.00	0	.00
5207 - Totals		\$15,000.00	\$0.00	\$0.00	\$15,000.00	0%	\$0.00
5208							
5208.000	Bldg Repair & Maint	.00	.00	.00	.00	+++	202.86
5208 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$202.86
5212							
5212.000	Contracted/Purchased Serv	112,725.00	.00	22,500.00	90,225.00	20	22,912.53
5212 - Totals		\$112,725.00	\$0.00	\$22,500.00	\$90,225.00	20%	\$22,912.53
5214							
5214.000	Interdepartment Services	64,944.00	4,995.33	14,985.99	49,958.01	23	16,942.37
5214 - Totals		\$64,944.00	\$4,995.33	\$14,985.99	\$49,958.01	23%	\$16,942.37
5223							
5223.000	Tools & Small Equipment	1,000.00	.00	.00	1,000.00	0	.00
5223 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00
5225							
5225.000	Legal Expenditures	.00	.00	522.00	(522.00)	+++	11,397.28
5225 - Totals		\$0.00	\$0.00	\$522.00	(\$522.00)	+++	\$11,397.28
5226							
5226.000	Advertising	2,500.00	.00	.00	2,500.00	0	.00
5226 - Totals		\$2,500.00	\$0.00	\$0.00	\$2,500.00	0%	\$0.00
5230							
5230.000	Bad Debts	1,000.00	.00	.00	1,000.00	0	.00
5230 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$0.00



Income Statement

Through 09/30/20

Detail Listing

Include Rollup Account/Rollup to Account

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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 270 - Gary Paxton Industrial Park							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5231							
5231.000	Credit Card Expense	500.00	44.72	102.25	397.75	20	335.13
5231 - Totals		\$500.00	\$44.72	\$102.25	\$397.75	20%	\$335.13
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 630 - Operations Totals		\$259,374.00	\$8,644.03	\$46,920.54	\$212,453.46	18%	\$60,651.11
Division 600 - Operations Totals		\$259,374.00	\$8,644.03	\$46,920.54	\$212,453.46	18%	\$60,651.11
Division 640 - Depreciation/Amortization							
6101							
6101.000	Amortization	24,660.00	2,055.02	6,165.06	18,494.94	25	6,165.06
6101 - Totals		\$24,660.00	\$2,055.02	\$6,165.06	\$18,494.94	25%	\$6,165.06
6201							
6201.000	Depreciation-Land Improve	144,725.00	12,105.20	36,315.60	108,409.40	25	36,181.35
6201 - Totals		\$144,725.00	\$12,105.20	\$36,315.60	\$108,409.40	25%	\$36,181.35
6202							
6202.000	Depreciation-Plants	62,520.00	5,210.01	15,630.03	46,889.97	25	15,630.06
6202 - Totals		\$62,520.00	\$5,210.01	\$15,630.03	\$46,889.97	25%	\$15,630.06
6203							
6203.000	Depreciation-Harbors	189,219.00	15,835.92	47,507.76	141,711.24	25	47,305.02
6203 - Totals		\$189,219.00	\$15,835.92	\$47,507.76	\$141,711.24	25%	\$47,305.02
6205							
6205.000	Depreciation-Buildings	11,540.00	961.71	2,885.13	8,654.87	25	2,885.16
6205 - Totals		\$11,540.00	\$961.71	\$2,885.13	\$8,654.87	25%	\$2,885.16
Division 640 - Depreciation/Amortization Totals		\$432,664.00	\$36,167.86	\$108,503.58	\$324,160.42	25%	\$108,166.65
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	1,618.00	.00	.00	1,618.00	0	.00
5295 - Totals		\$1,618.00	\$0.00	\$0.00	\$1,618.00	0%	\$0.00



Income Statement

Through 09/30/20

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 270 - Gary Paxton Industrial Park							
EXPENSE							
Division 650 - Debt Payments							
7301							
7301.000	Note Principal Payments	49,783.00	.00	.00	49,783.00	0	.00
7301 - Totals		\$49,783.00	\$0.00	\$0.00	\$49,783.00	0%	\$0.00
Division 650 - Debt Payments Totals		\$51,401.00	\$0.00	\$0.00	\$51,401.00	0%	\$0.00
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	.00	2,695.21	7,439.30	(7,439.30)	+++	6,717.88
7200 - Totals		\$0.00	\$2,695.21	\$7,439.30	(\$7,439.30)	+++	\$6,717.88
Division 680 - Transfers Between Funds Totals		\$0.00	\$2,695.21	\$7,439.30	(\$7,439.30)	+++	\$6,717.88
EXPENSE TOTALS		\$743,439.00	\$47,507.10	\$162,863.42	\$580,575.58	22%	\$175,535.64
Fund 270 - Gary Paxton Industrial Park Totals							
REVENUE TOTALS		212,755.00	26,038.62	64,811.46	147,943.54	30%	45,926.53
EXPENSE TOTALS		743,439.00	47,507.10	162,863.42	580,575.58	22%	175,535.64
Fund 270 - Gary Paxton Industrial Park Net Gain (Loss)		(\$530,684.00)	(\$21,468.48)	(\$98,051.96)	\$432,632.04	18%	(\$129,609.11)
Fund Type Enterprise Funds Totals							
REVENUE TOTALS		212,755.00	26,038.62	64,811.46	147,943.54	30%	45,926.53
EXPENSE TOTALS		743,439.00	47,507.10	162,863.42	580,575.58	22%	175,535.64
Fund Type Enterprise Funds Net Gain (Loss)		(\$530,684.00)	(\$21,468.48)	(\$98,051.96)	\$432,632.04	18%	(\$129,609.11)
Fund Category Proprietary Funds Totals							
REVENUE TOTALS		212,755.00	26,038.62	64,811.46	147,943.54	30%	45,926.53
EXPENSE TOTALS		743,439.00	47,507.10	162,863.42	580,575.58	22%	175,535.64
Fund Category Proprietary Funds Net Gain (Loss)		(\$530,684.00)	(\$21,468.48)	(\$98,051.96)	\$432,632.04	18%	(\$129,609.11)
Grand Totals							
REVENUE TOTALS		212,755.00	26,038.62	64,811.46	147,943.54	30%	45,926.53
EXPENSE TOTALS		743,439.00	47,507.10	162,863.42	580,575.58	22%	175,535.64
Grand Total Net Gain (Loss)		(\$530,684.00)	(\$21,468.48)	(\$98,051.96)	\$432,632.04	18%	(\$129,609.11)



Income Statement

Through 09/30/20

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 780 - Capital Project-GPIP							
REVENUE							
Division 300 - Revenue							
Department 390 - Cash Basis Receipts							
3950							
3950.171	Transfer In SE Econ Dev	100,000.00	.00	100,000.00	.00	100	.00
3950.540	Transfer in from fund 540	74,000.00	.00	.00	74,000.00	0	.00
3950 - Totals		\$174,000.00	\$0.00	\$100,000.00	\$74,000.00	57%	\$0.00
Department 390 - Cash Basis Receipts Totals		\$174,000.00	\$0.00	\$100,000.00	\$74,000.00	57%	\$0.00
Division 300 - Revenue Totals		\$174,000.00	\$0.00	\$100,000.00	\$74,000.00	57%	\$0.00
REVENUE TOTALS		\$174,000.00	\$0.00	\$100,000.00	\$74,000.00	57%	\$0.00
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	174,000.00	.00	.00	174,000.00	0	12,645.00
5212 - Totals		\$174,000.00	\$0.00	\$0.00	\$174,000.00	0%	\$12,645.00
5214							
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	1,458.85
5214 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,458.85
Department 630 - Operations Totals		\$174,000.00	\$0.00	\$0.00	\$174,000.00	0%	\$14,103.85
Division 600 - Operations Totals		\$174,000.00	\$0.00	\$0.00	\$174,000.00	0%	\$14,103.85
EXPENSE TOTALS		\$174,000.00	\$0.00	\$0.00	\$174,000.00	0%	\$14,103.85
Fund 780 - Capital Project-GPIP Totals							
REVENUE TOTALS		174,000.00	.00	100,000.00	74,000.00	57%	.00
EXPENSE TOTALS		174,000.00	.00	.00	174,000.00	0%	14,103.85



Income Statement

Through 09/30/20

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	780 - Capital Project-GPIP Net Gain (Loss)	\$0.00	\$0.00	\$100,000.00	\$100,000.00	+++	(\$14,103.85)
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	174,000.00	.00	100,000.00	74,000.00	57%	.00
	EXPENSE TOTALS	174,000.00	.00	.00	174,000.00	0%	14,103.85
Fund Type	Capital Projects Funds Net Gain (Loss)	\$0.00	\$0.00	\$100,000.00	\$100,000.00	+++	(\$14,103.85)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	174,000.00	.00	100,000.00	74,000.00	57%	.00
	EXPENSE TOTALS	174,000.00	.00	.00	174,000.00	0%	14,103.85
Fund Category	Proprietary Funds Net Gain (Loss)	\$0.00	\$0.00	\$100,000.00	\$100,000.00	+++	(\$14,103.85)
	Grand Totals						
	REVENUE TOTALS	174,000.00	.00	100,000.00	74,000.00	57%	.00
	EXPENSE TOTALS	174,000.00	.00	.00	174,000.00	0%	14,103.85
	Grand Total Net Gain (Loss)	\$0.00	\$0.00	\$100,000.00	\$100,000.00	+++	(\$14,103.85)



Balance Sheet

Through 09/30/20

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	270 - Gary Paxton Industrial Park				
	ASSETS				
1027					
1027.000	Change in FMV-Investments	22,837.00	6,004.00	16,833.00	280.36
1027 - Totals		\$22,837.00	\$6,004.00	\$16,833.00	280.36%
1030					
1030.100	Investment-Central Trea.	527,690.84	583,737.59	(56,046.75)	(9.60)
1030 - Totals		\$527,690.84	\$583,737.59	(\$56,046.75)	(9.60%)
1050					
1050.000	Accts Rec.-Misc Billing	63,169.06	24,775.53	38,393.53	154.97
1050 - Totals		\$63,169.06	\$24,775.53	\$38,393.53	154.97%
1070					
1070.010	Notes Receivable	25,757.98	34,482.92	(8,724.94)	(25.30)
1070 - Totals		\$25,757.98	\$34,482.92	(\$8,724.94)	(25.30%)
1200					
1200.020	Prepaid Insurance	15,642.98	16,878.91	(1,235.93)	(7.32)
1200 - Totals		\$15,642.98	\$16,878.91	(\$1,235.93)	(7.32%)
1500					
1500.270	Land - SMC Industrial Com	3,361,102.40	3,361,102.40	.00	.00
1500 - Totals		\$3,361,102.40	\$3,361,102.40	\$0.00	0.00%
1510					
1510.000	Land Improvements	5,433,528.14	5,433,528.14	.00	.00
1510 - Totals		\$5,433,528.14	\$5,433,528.14	\$0.00	0.00%
1520					
1520.006	Distribution Lines	3,126,008.64	3,126,008.64	.00	.00
1520 - Totals		\$3,126,008.64	\$3,126,008.64	\$0.00	0.00%
1530					
1530.008	Port Facility Harbor	7,633,685.32	7,568,791.32	64,894.00	.86
1530 - Totals		\$7,633,685.32	\$7,568,791.32	\$64,894.00	0.86%
1540					
1540.000	Buildings	353,887.90	353,887.90	.00	.00
1540 - Totals		\$353,887.90	\$353,887.90	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	5,094.80	5,094.80	.00	.00
1550 - Totals		\$5,094.80	\$5,094.80	\$0.00	0.00%
1570					
1570.000	Furniture & Fixtures	1,724.00	1,724.00	.00	.00
1570 - Totals		\$1,724.00	\$1,724.00	\$0.00	0.00%



Balance Sheet

Through 09/30/20

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 270 - Gary Paxton Industrial Park					
ASSETS					
1585					
1585.000	Intangible Accounts	123,300.93	123,300.93	.00	.00
1585 - Totals		\$123,300.93	\$123,300.93	\$0.00	0.00%
1600					
1600.100	Accumulated Depreciation Land Improvements	(104,805.91)	(80,145.67)	(24,660.24)	(30.77)
1600 - Totals		(\$104,805.91)	(\$80,145.67)	(\$24,660.24)	(30.77%)
1610					
1610.000	Accumulated Depr. Land Im	(1,541,575.80)	(1,396,179.14)	(145,396.66)	(10.41)
1610 - Totals		(\$1,541,575.80)	(\$1,396,179.14)	(\$145,396.66)	(10.41%)
1620					
1620.000	Accumulated Depr Ut Plant	(916,304.16)	(853,783.95)	(62,520.21)	(7.32)
1620 - Totals		(\$916,304.16)	(\$853,783.95)	(\$62,520.21)	(7.32%)
1630					
1630.000	Accumulated Depr Harbor	(521,368.76)	(331,134.69)	(190,234.07)	(57.45)
1630 - Totals		(\$521,368.76)	(\$331,134.69)	(\$190,234.07)	(57.45%)
1640					
1640.000	Accumulated Depr Building	(98,440.55)	(86,899.94)	(11,540.61)	(13.28)
1640 - Totals		(\$98,440.55)	(\$86,899.94)	(\$11,540.61)	(13.28%)
1650					
1650.000	Accumulated Depr Equipmnt	(5,094.80)	(5,094.80)	.00	.00
1650 - Totals		(\$5,094.80)	(\$5,094.80)	\$0.00	0.00%
1670					
1670.000	Accumulated Depr furnitur	(1,724.00)	(1,724.00)	.00	.00
1670 - Totals		(\$1,724.00)	(\$1,724.00)	\$0.00	0.00%
ASSETS TOTALS		\$17,504,116.01	\$17,884,354.89	(\$380,238.88)	(2.13%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2025					
2025.000	Interfund Payable	.20	.20	.00	.00
2025 - Totals		\$0.20	\$0.20	\$0.00	0.00%
2300					
2300.000	Advances Payable	49,782.16	99,564.29	(49,782.13)	(50.00)
2300 - Totals		\$49,782.16	\$99,564.29	(\$49,782.13)	(50.00%)
LIABILITIES TOTALS		\$49,782.36	\$99,564.49	(\$49,782.13)	(50.00%)



Balance Sheet

Through 09/30/20

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	270 - Gary Paxton Industrial Park				
	FUND EQUITY				
2800					
2800.001	Contributed Cap.-Federal	2,427,569.38	2,427,569.38	.00	.00
2800.002	Contributed Cap.-State	1,304,917.94	1,304,917.94	.00	.00
2800.003	Contributed Cap.-Local	1,749,388.61	1,749,388.61	.00	.00
	2800 - Totals	\$5,481,875.93	\$5,481,875.93	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	151.00	151.00	.00	.00
	2900 - Totals	\$151.00	\$151.00	\$0.00	0.00%
2910					
2910.140	Designated-Capital Project	(439,765.78)	(439,765.78)	.00	.00
	2910 - Totals	(\$439,765.78)	(\$439,765.78)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	12,510,275.46	12,872,289.36	(362,013.90)	(2.81)
	2920 - Totals	\$12,510,275.46	\$12,872,289.36	(\$362,013.90)	(2.81%)
2965					
2965.000	P/Y Encumbrance Control	(151.00)	(151.00)	.00	.00
	2965 - Totals	(\$151.00)	(\$151.00)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$17,552,385.61	\$17,914,399.51	(\$362,013.90)	(2.02%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(64,811.46)			
	Fund Expenses	162,863.42			
	FUND EQUITY TOTALS	\$17,454,333.65	\$17,914,399.51	(\$460,065.86)	(2.57%)
	LIABILITIES AND FUND EQUITY TOTALS	\$17,504,116.01	\$18,013,964.00	(\$509,847.99)	(2.83%)
Fund	270 - Gary Paxton Industrial Park Totals	\$0.00	(\$129,609.11)	\$129,609.11	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$129,609.11)	\$129,609.11	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$129,609.11)	\$129,609.11	100.00%
	Grand Totals	\$0.00	(\$129,609.11)	\$129,609.11	100.00%



Balance Sheet

Through 09/30/20

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	780 - Capital Project-GPIP				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	292,526.71	205,792.41	86,734.30	42.15
	1030 - Totals	\$292,526.71	\$205,792.41	\$86,734.30	42.15%
1590					
1590.000	Construction in Progress	.00	37,524.45	(37,524.45)	(100.00)
	1590 - Totals	\$0.00	\$37,524.45	(\$37,524.45)	(100.00%)
	ASSETS TOTALS	\$292,526.71	\$243,316.86	\$49,209.85	20.22%
	FUND EQUITY				
2900					
2900.010	Reserve for Encumbrances	7,603.80	7,603.80	.00	.00
	2900 - Totals	\$7,603.80	\$7,603.80	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	192,526.71	257,420.71	(64,894.00)	(25.21)
	2920 - Totals	\$192,526.71	\$257,420.71	(\$64,894.00)	(25.21%)
2965					
2965.000	P/Y Encumbrance Control	(7,603.80)	(7,603.80)	.00	.00
	2965 - Totals	(\$7,603.80)	(\$7,603.80)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$192,526.71	\$257,420.71	(\$64,894.00)	(25.21%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(100,000.00)			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$292,526.71	\$257,420.71	\$35,106.00	13.64%
	LIABILITIES AND FUND EQUITY TOTALS	\$292,526.71	\$257,420.71	\$35,106.00	13.64%
Fund	780 - Capital Project-GPIP Totals	\$0.00	(\$14,103.85)	\$14,103.85	100.00%
Fund Type	Capital Projects Funds Totals	\$0.00	(\$14,103.85)	\$14,103.85	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$14,103.85)	\$14,103.85	100.00%
	Grand Totals	\$0.00	(\$14,103.85)	\$14,103.85	100.00%



Information Technology Fund

Financial Analysis

As Of, And For the Fiscal Quarter Ending, September 30, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	392,029	 Not Meaningfully Different	 Met Plan	 Achieving plan, but need continue to increase revenue in future to cover asset replacement
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	(74,251)	n/a	Over 25% of  Budget	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	(15,237)	 Decreased	 Less Than Planned	Positive EBID is due to transfers for CapEx; otherwise EBID is breakeven
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	(75,569)	 Decreased	 Less Than Planned	Net Income is due to transfers for CapEx; otherwise Net Income is breakeven
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	(105,011)	 Decreased	 Less Than Planned	In this fund, asset replacement is especially important as technology quickly becomes obsolete
Total Working Capital (What total resources are available in the fund)	233,319	 Less Than Prior Year	 Less Than Planned	Working capital temporarily increased due to transfers for project funding
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for fixed asset acquisition)	0	 Less Than Prior Year	 Met Plan	Working capital temporarily increased due to transfers for project funding
Undesignated Working Capital (How much of the fund's resources are available?)	233,319	 Less Than Prior Year	 Greater Than Planned	Working capital temporarily increased due to transfers for project funding
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	56.35	 Less Than Prior Year	 Lower Than Planned	Working capital temporarily increased due to transfers for project funding

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	48.7	 Improved Over Prior Year	 Lower Than planned	Working capital temporarily increased due to transfers for project funding
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The IT Fund's financial results for the first quarter of FY2020 are somewhat skewed by significant expenditures for maintenance and repair. As a result, most comparisons with the prior year and with annual plan are negative.

Net income for the fiscal quarter was (\$75.6K) compared with \$79.2K in FY2020 and planned net income of \$21.8K. As mentioned, outlays for maintenance and repair were the largest contributing factor; expenses for maintenance and repair for the quarter were \$102.5K compared to \$0 for the prior year and were 51% of the annual budgeted amount. It is anticipated, however, that maintenance and repair expenditures will lessen as the year progresses and, ultimately, will be in line with budgeted amounts.

Overall working capital in the IT Fund fell to \$233.3K, a decline of \$32.3K from June 30, 2020. Working capital was lower than planned amounts by (\$77.2K).

The focus of the IT Fund has been to generate cash flow from its operations in order to improve its level of working capital. The pace of information technology transformation will continue to be one of constant growth and increases in complexity. Information technology systems can not only not remain static, they must also be constantly improved and replaced as new technologies emerge. This continuous renewal and replacement is expensive; it requires lots of resources, both in cash and personnel. Accordingly, the most important metric to analyze in the Information Technology Fund is working capital, to ensure that working capital is adequate to meet anticipated future investment requirements. Experience has taught us that delaying technology investment is a fool's errand.

City and Borough of Sitka
MIS Fund
Financial Statements
For The Twelve-Month Period Ended June 30, 2021
(Unaudited)

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L - 25%)	Variance To FY2021 Plan
Revenue:									
Data Processing Charges	388,035	-	-	-	388,035	385,200	2,835	388,036	(1)
Other Operating Revenue	<u>3,994</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,994</u>	<u>-</u>	<u>3,994</u>	<u>3,994</u>	<u>0</u>
Total Revenue:	392,029	-	-	-	392,029	385,200	6,829	392,029	(0)
Cost of Sales:									
Operations	407,266	-	-	-	407,266	262,038	(145,228)	333,015	(74,251)
Depreciation	<u>60,116</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,116</u>	<u>48,787</u>	<u>(11,329)</u>	<u>39,989</u>	<u>(20,127)</u>
Total Cost of Sales:	<u>467,382</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>467,382</u>	<u>310,825</u>	<u>(156,557)</u>	<u>373,004</u>	<u>(94,378)</u>
Gross Margin:	(75,353)	-	-	-	(75,353)	74,375	163,386	19,026	(94,379)
	-19.22%				-19.22%	19.31%	2392.53%	4.85%	-24.07%
Selling and Administrative Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Earnings Before Interest (EBI):	(75,353)	-	-	-	(75,353)	74,375	(149,728)	19,026	(94,379)
	-19.22%				-19.22%	19.31%	-2192.53%	4.85%	-24.07%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	1,551	-	-	-	1,551	4,797	(3,246)	4,500	(2,949)
Transfer s out/Interest expense	<u>(1,767)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,767)</u>	<u>-</u>	<u>(1,767)</u>	<u>(1,767)</u>	<u>-</u>
Total Non-operating Revenue & Expense:	<u>(216)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(216)</u>	<u>4,797</u>	<u>(5,013)</u>	<u>2,733</u>	<u>(2,949)</u>
Net Income:	<u>(75,569)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(75,569)</u>	<u>79,172</u>	<u>(154,741)</u>	<u>21,759</u>	<u>(97,328)</u>
	-19.28%				-19.28%	20.55%	-2265.94%	5.55%	-24.83%
Earnings Before Interest and Depreciation (EBIDA):	(15,237)	-	-	-	(15,237)	123,162	(161,057)	59,015	(114,506)
	-3.89%				-3.89%	31.97%	-2358.43%	15.05%	-18.94%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	(15,453)	-	-	-	(15,453)	125,309	(140,762)	61,748	(77,201)
Debt Principal	<u>29,443</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,443</u>	<u>29,443</u>	<u>-</u>	<u>29,443</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	<u>(44,895)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(44,895)</u>	<u>95,867</u>	<u>(140,762)</u>	<u>32,305</u>	<u>(77,201)</u>
Debt Principal Coverage Percentage	100.00%				100.00%	100.00%	100.00%	100.00%	0.00%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	(44,895)	-	-	-	(44,895)	95,867	(140,762)	32,305	(77,201)
Depreciation	<u>60,116</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,116</u>	<u>48,787</u>	<u>11,329</u>	<u>60,116</u>	<u>-</u>
Cash Accumulated For/(Taken From) Asset Replacement	<u>(105,011)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(105,011)</u>	<u>47,080</u>	<u>(152,091)</u>	<u>(27,811)</u>	<u>(77,201)</u>
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	(44,895)	-	-	-	(44,895)	95,867	(140,762)	32,305	(77,201)
CapEx, Accruals, and other Balance Sheet Changes	<u>12,593</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,593</u>	<u>32,092</u>	<u>(19,499)</u>	<u>12,593</u>	<u>-</u>

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L - 25%)	Variance To FY2021 Plan
Increase in (Decrease in) Working Capital	(32,302)	-	-	-	(32,302)	127,959	(160,261)	44,898	(77,201)
Plus Beginning Total Working Capital	265,621	-	-	-	265,621	350,860	(85,239)	265,621	-
Equals Ending Total Working Capital:	233,319	-	-	-	233,319	478,819	(245,500)	310,519	(77,201)
Working Capital Detail:									
Repair Reserve (1% of PPE):	31,671	-	-	-	31,671				
Working Capital Designated for CapEx	-	-	-	-	-				
Undesignated Working Capital	201,648	-	-	-	201,648				
Total Working Capital:	233,319	-	-	-	233,319				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	56.35	-	-	-	56.35				
Total Working Capital Less Repair Reserve:	48.70	-	-	-	48.70				
Undesignated Working Capital	48.70	-	-	-	48.70				
Working Capital Calculation:									
Current Assets	379,796	-	-	-	379,796				
Current Liabilities	(28,708)	-	-	-	(28,708)				
CPLTD	(117,769)	-	-	-	(117,769)				
Total Working Capital	233,319	-	-	-	233,319				



Income Statement

Through 09/30/20

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 Internal Service Funds							
Fund 300 - Information Technology Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	15,975.00	3,993.75	3,993.75	11,981.25	25	.00
	3101 - Totals	\$15,975.00	\$3,993.75	\$3,993.75	\$11,981.25	25%	\$0.00
	Department 310 - State Revenue Totals	\$15,975.00	\$3,993.75	\$3,993.75	\$11,981.25	25%	\$0.00
Department 340 - Operating Revenue							
3471							
3471.000	D/P Monthly Billing	1,552,142.00	129,344.89	388,034.67	1,164,107.33	25	385,200.00
	3471 - Totals	\$1,552,142.00	\$129,344.89	\$388,034.67	\$1,164,107.33	25%	\$385,200.00
	Department 340 - Operating Revenue Totals	\$1,552,142.00	\$129,344.89	\$388,034.67	\$1,164,107.33	25%	\$385,200.00
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	18,000.00	438.62	1,551.17	16,448.83	9	4,797.18
	3610 - Totals	\$18,000.00	\$438.62	\$1,551.17	\$16,448.83	9%	\$4,797.18
	Department 360 - Uses of Prop & Investment Totals	\$18,000.00	\$438.62	\$1,551.17	\$16,448.83	9%	\$4,797.18
	Division 300 - Revenue Totals	\$1,586,117.00	\$133,777.26	\$393,579.59	\$1,192,537.41	25%	\$389,997.18
	REVENUE TOTALS	\$1,586,117.00	\$133,777.26	\$393,579.59	\$1,192,537.41	25%	\$389,997.18
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	297,892.00	20,789.76	59,714.08	238,177.92	20	53,043.44
5110.002	Holidays	.00	456.16	1,442.16	(1,442.16)	+++	2,218.32
5110.003	Sick Leave	.00	.00	621.92	(621.92)	+++	852.62
5110.004	Overtime	.00	.00	179.88	(179.88)	+++	348.55
	5110 - Totals	\$297,892.00	\$21,245.92	\$61,958.04	\$235,933.96	21%	\$56,462.93
5120							
5120.001	Annual Leave	12,837.00	1,755.68	4,926.48	7,910.52	38	12,085.14
5120.002	SBS	19,102.72	1,419.19	4,127.62	14,975.10	22	4,229.57
5120.003	Medicare	4,518.63	335.70	976.33	3,542.30	22	1,000.47
5120.004	PERS	81,511.53	5,060.34	14,714.55	66,796.98	18	15,080.55
5120.005	Health Insurance	107,146.92	8,191.19	27,464.59	79,682.33	26	18,268.64
5120.006	Life Insurance	47.64	3.97	11.91	35.73	25	11.91
5120.007	Workmen's Compensation	1,374.42	78.70	228.91	1,145.51	17	317.40



Income Statement

Through 09/30/20

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 Internal Service Funds							
Fund 300 - Information Technology Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5120.011	PERS on Behalf	.00	3,993.75	3,993.75	(3,993.75)	+++	.00
5120	- Totals	\$226,538.86	\$20,838.52	\$56,444.14	\$170,094.72	25%	\$50,993.68
5201							
5201.000	Training and Travel	15,000.00	.00	.00	15,000.00	0	.00
5201	- Totals	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0%	\$0.00
5204							
5204.000	Telephone	168,840.00	21,303.61	63,587.93	105,252.07	38	53,774.32
5204.001	Cell Phone Stipend	1,200.00	75.00	225.00	975.00	19	225.00
5204	- Totals	\$170,040.00	\$21,378.61	\$63,812.93	\$106,227.07	38%	\$53,999.32
5205							
5205.000	Insurance	17,000.00	2,108.30	6,324.90	10,675.10	37	4,295.94
5205	- Totals	\$17,000.00	\$2,108.30	\$6,324.90	\$10,675.10	37%	\$4,295.94
5206							
5206.000	Supplies	15,051.99	413.56	1,261.41	13,790.58	8	149.93
5206	- Totals	\$15,051.99	\$413.56	\$1,261.41	\$13,790.58	8%	\$149.93
5207							
5207.000	Repairs & Maintenance	199,348.00	15,000.11	102,520.51	96,827.49	51	.00
5207	- Totals	\$199,348.00	\$15,000.11	\$102,520.51	\$96,827.49	51%	\$0.00
5208							
5208.000	Bldg Repair & Maint	5,961.00	1,490.25	1,490.25	4,470.75	25	.00
5208	- Totals	\$5,961.00	\$1,490.25	\$1,490.25	\$4,470.75	25%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	189,027.60	79,271.68	87,060.66	101,966.94	46	72,361.92
5212	- Totals	\$189,027.60	\$79,271.68	\$87,060.66	\$101,966.94	46%	\$72,361.92
5214							
5214.000	Interdepartment Services	84,175.00	7,014.58	21,043.74	63,131.26	25	22,573.74
5214	- Totals	\$84,175.00	\$7,014.58	\$21,043.74	\$63,131.26	25%	\$22,573.74
5221							
5221.000	Transportation/Vehicles	900.00	75.00	225.00	675.00	25	225.00
5221	- Totals	\$900.00	\$75.00	\$225.00	\$675.00	25%	\$225.00
5223							
5223.000	Tools & Small Equipment	101,124.39	1,737.08	5,135.49	95,988.90	5	975.68
5223	- Totals	\$101,124.39	\$1,737.08	\$5,135.49	\$95,988.90	5%	\$975.68



Income Statement

Through 09/30/20

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 Internal Service Funds							
Fund 300 - Information Technology Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5290							
5290.000	Other Expenses	.00	(26.29)	(10.59)	10.59	+++	.00
5290 - Totals		\$0.00	(\$26.29)	(\$10.59)	\$10.59	+++	\$0.00
Department 630 - Operations Totals		\$1,322,058.84	\$170,547.32	\$407,266.48	\$914,792.36	31%	\$262,038.14
Division 600 - Operations Totals		\$1,322,058.84	\$170,547.32	\$407,266.48	\$914,792.36	31%	\$262,038.14
Division 640 - Depreciation/Amortization							
6205							
6205.000	Depreciation-Buildings	1,161.00	118.08	354.24	806.76	31	354.24
6205 - Totals		\$1,161.00	\$118.08	\$354.24	\$806.76	31%	\$354.24
6206							
6206.000	Depreciation-Machinery	157,571.00	19,796.30	59,388.90	98,182.10	38	48,059.07
6206 - Totals		\$157,571.00	\$19,796.30	\$59,388.90	\$98,182.10	38%	\$48,059.07
6208							
6208.000	Deprec-Furniture/Fixtures	1,224.00	124.39	373.17	850.83	30	373.20
6208 - Totals		\$1,224.00	\$124.39	\$373.17	\$850.83	30%	\$373.20
Division 640 - Depreciation/Amortization Totals		\$159,956.00	\$20,038.77	\$60,116.31	\$99,839.69	38%	\$48,786.51
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	7,067.00	.00	.00	7,067.00	0	.00
5295 - Totals		\$7,067.00	\$0.00	\$0.00	\$7,067.00	0%	\$0.00
7301							
7301.000	Note Principal Payments	117,770.00	.00	.00	117,770.00	0	.00
7301 - Totals		\$117,770.00	\$0.00	\$0.00	\$117,770.00	0%	\$0.00
Division 650 - Debt Payments Totals		\$124,837.00	\$0.00	\$0.00	\$124,837.00	0%	\$0.00
EXPENSE TOTALS		\$1,606,851.84	\$190,586.09	\$467,382.79	\$1,139,469.05	29%	\$310,824.65
Fund 300 - Information Technology Fund Totals							



Income Statement

Through 09/30/20

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	Internal Service Funds						
	REVENUE TOTALS	1,586,117.00	133,777.26	393,579.59	1,192,537.41	25%	389,997.18
	EXPENSE TOTALS	1,606,851.84	190,586.09	467,382.79	1,139,469.05	29%	310,824.65
Fund	300 - Information Technology Fund Net Gain (Loss)	(\$20,734.84)	(\$56,808.83)	(\$73,803.20)	(\$53,068.36)	356%	\$79,172.53
Fund Type	Internal Service Funds Totals						
	REVENUE TOTALS	1,586,117.00	133,777.26	393,579.59	1,192,537.41	25%	389,997.18
	EXPENSE TOTALS	1,606,851.84	190,586.09	467,382.79	1,139,469.05	29%	310,824.65
Fund Type	Internal Service Funds Net Gain (Loss)	(\$20,734.84)	(\$56,808.83)	(\$73,803.20)	(\$53,068.36)	356%	\$79,172.53
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	1,586,117.00	133,777.26	393,579.59	1,192,537.41	25%	389,997.18
	EXPENSE TOTALS	1,606,851.84	190,586.09	467,382.79	1,139,469.05	29%	310,824.65
Fund Category	Proprietary Funds Net Gain (Loss)	(\$20,734.84)	(\$56,808.83)	(\$73,803.20)	(\$53,068.36)	356%	\$79,172.53
	Grand Totals						
	REVENUE TOTALS	1,586,117.00	133,777.26	393,579.59	1,192,537.41	25%	389,997.18
	EXPENSE TOTALS	1,606,851.84	190,586.09	467,382.79	1,139,469.05	29%	310,824.65
	Grand Total Net Gain (Loss)	(\$20,734.84)	(\$56,808.83)	(\$73,803.20)	(\$53,068.36)	356%	\$79,172.53



Balance Sheet

Through 09/30/20

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	Internal Service Funds				
Fund	300 - Information Technology Fund				
	ASSETS				
1027					
1027.000	Change in FMV-Investments	12,397.00	7,128.00	5,269.00	73.92
1027 - Totals		\$12,397.00	\$7,128.00	\$5,269.00	73.92%
1030					
1030.100	Investment-Central Trea.	366,247.95	590,889.95	(224,642.00)	(38.02)
1030 - Totals		\$366,247.95	\$590,889.95	(\$224,642.00)	(38.02%)
1200					
1200.020	Prepaid Insurance	18,974.73	12,887.85	6,086.88	47.23
1200.030	Prepaid Workers Compensation Insurance	791.55	836.37	(44.82)	(5.36)
1200 - Totals		\$19,766.28	\$13,724.22	\$6,042.06	44.02%
1420					
1420.000	Net OPEB Asset	3,739.00	.00	3,739.00	+++
1420 - Totals		\$3,739.00	\$0.00	\$3,739.00	+++
1425					
1425.000	Deferred Outflow OPEB	42,077.00	34,504.00	7,573.00	21.95
1425 - Totals		\$42,077.00	\$34,504.00	\$7,573.00	21.95%
1540					
1540.000	Buildings	21,254.18	21,254.18	.00	.00
1540 - Totals		\$21,254.18	\$21,254.18	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	2,948,407.31	2,453,650.10	494,757.21	20.16
1550 - Totals		\$2,948,407.31	\$2,453,650.10	\$494,757.21	20.16%
1570					
1570.000	Furniture & Fixtures	7,463.60	7,463.60	.00	.00
1570 - Totals		\$7,463.60	\$7,463.60	\$0.00	0.00%
1590					
1590.000	Construction in Progress	.00	190,000.00	(190,000.00)	(100.00)
1590 - Totals		\$0.00	\$190,000.00	(\$190,000.00)	(100.00%)
1640					
1640.000	Accumulated Depr Building	(16,649.16)	(15,232.20)	(1,416.96)	(9.30)
1640 - Totals		(\$16,649.16)	(\$15,232.20)	(\$1,416.96)	(9.30%)
1650					
1650.000	Accumulated Depr Equipmnt	(2,250,511.18)	(2,001,625.80)	(248,885.38)	(12.43)
1650 - Totals		(\$2,250,511.18)	(\$2,001,625.80)	(\$248,885.38)	(12.43%)



Balance Sheet

Through 09/30/20

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	Internal Service Funds				
Fund	300 - Information Technology Fund				
	ASSETS				
1670					
1670.000	Accumulated Depr furnitur	(7,087.22)	(5,594.45)	(1,492.77)	(26.68)
1670 - Totals		(\$7,087.22)	(\$5,594.45)	(\$1,492.77)	(26.68%)
1825					
1825.000	Deferred Outflow Pension	84,316.00	57,095.00	27,221.00	47.68
1825 - Totals		\$84,316.00	\$57,095.00	\$27,221.00	47.68%
ASSETS TOTALS		\$1,231,420.76	\$1,353,256.60	(\$121,835.84)	(9.00%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2060					
2060.000	Compensated Absences Pay.	28,708.37	15,153.85	13,554.52	89.45
2060 - Totals		\$28,708.37	\$15,153.85	\$13,554.52	89.45%
2300					
2300.000	Advances Payable	235,538.16	353,307.58	(117,769.42)	(33.33)
2300 - Totals		\$235,538.16	\$353,307.58	(\$117,769.42)	(33.33%)
2450					
2450.300	Deferred Inflow OPEB	20,925.00	38,387.00	(17,462.00)	(45.49)
2450.900	Net OPEB Liability	16,497.00	93,831.00	(77,334.00)	(82.42)
2450 - Totals		\$37,422.00	\$132,218.00	(\$94,796.00)	(71.70%)
2500					
2500.900	Net Pension Liability	484,306.00	458,002.00	26,304.00	5.74
2500 - Totals		\$484,306.00	\$458,002.00	\$26,304.00	5.74%
2700					
2700.300	Deferred Inflow Pension	28,292.00	14,774.00	13,518.00	91.50
2700 - Totals		\$28,292.00	\$14,774.00	\$13,518.00	91.50%
LIABILITIES TOTALS		\$814,266.53	\$973,455.43	(\$159,188.90)	(16.35%)
	FUND EQUITY				
2800					
2800.003	Contributed Cap.-Local	92,771.03	92,771.03	.00	.00
2800 - Totals		\$92,771.03	\$92,771.03	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	(7,632.00)	(7,632.00)	.00	.00
2900 - Totals		(\$7,632.00)	(\$7,632.00)	\$0.00	0.00%



Balance Sheet

Through 09/30/20

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	Internal Service Funds				
Fund	300 - Information Technology Fund				
	FUND EQUITY				
2910					
2910.120	Designated-Future Expend.	(6,500.00)	(6,500.00)	.00	.00
	2910 - Totals	(\$6,500.00)	(\$6,500.00)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	404,686.40	214,357.61	190,328.79	88.79
	2920 - Totals	\$404,686.40	\$214,357.61	\$190,328.79	88.79%
2965					
2965.000	P/Y Encumbrance Control	7,632.00	7,632.00	.00	.00
	2965 - Totals	\$7,632.00	\$7,632.00	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$490,957.43	\$300,628.64	\$190,328.79	63.31%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(393,579.59)			
	Fund Expenses	467,382.79			
	FUND EQUITY TOTALS	\$417,154.23	\$300,628.64	\$116,525.59	38.76%
	LIABILITIES AND FUND EQUITY TOTALS	\$1,231,420.76	\$1,274,084.07	(\$42,663.31)	(3.35%)
Fund	300 - Information Technology Fund Totals	\$0.00	\$79,172.53	(\$79,172.53)	(100.00%)
Fund Type	Internal Service Funds Totals	\$0.00	\$79,172.53	(\$79,172.53)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$79,172.53	(\$79,172.53)	(100.00%)
	Grand Totals	\$0.00	\$79,172.53	(\$79,172.53)	(100.00%)



Central Garage Fund

Financial Analysis

As Of, And For the Fiscal Quarter Ending, September 30, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	404,731	 Decreased	 Did Not Meet Plan	 Vehicle charges must cover operating costs and meet sinking fund requirements
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	276,047	n/a	Under budget 	n/a
Earnings Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	275,464	 Not Meaningfully Different	 Exceeded Plan	Cash flow from operations must meet sinking fund requirements
Net Income (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	258,798	 Increased	 Did Not Meet Plan	Impacted by Cash Flow from Operations; must meet sinking fund requirements
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	246,298	 Increased	 Exceeded Plan	Asset replacement is adequate; however, ability to finance future vehicle replacements depends on future vehicle charges
Total Working Capital (What total resources are available in the fund)	5,360,926	 Increased	 Met Plan	Working capital is adequate and in line with plan
Working Capital For Vehicle Replacement (Of the fund's total resources, how much has been already appropriated for vehicle acquisition)	5,260,926	 Increased	 Met Plan	Vehicle replacement funding adequately addresses vehicle replacement needs
Undesignated Working Capital (How much of the fund's resources are available?)	100,000	 Same	 Met Plan	Undesignated working capital is adequate for the present
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	4,189.41	 More Than Prior Year	 Exceeded Plan	Cash on hand is adequate for the present

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	78.15	 Same	 Met Plan	Cash on hand is adequate for the present replacement
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The financial health of the Central Garage Fund and its working capital is adequate to meet current vehicle replacement needs, but vehicle charges must be continually adjusted in order to ensure the sinking fund is healthy. Keeping vehicle charges static in a time of rising inflation will cause the working capital of the Fund to decline.

For the first fiscal quarter, working capital in the Central Garage increased by \$249.2K, to \$5,360.9K. This increase is neither good nor bad, however. As an internal service fund, the revenue and cash flow of the Central Garage should be only what is needed to continue to keep the vehicle fleet in fully operative condition, and, provide for the future replacement of vehicles without the use of debt, inflationary increases having been factored in. There will be years in which working capital increases, due to lower vehicle replacement requirements in that year; in other years, working capital may decrease due to higher vehicle replacement requirements. At the end of the first fiscal quarter of FY2021, overall working capital in the Central Garage Fund was sufficient to meet anticipated future vehicle replacements.

The financial results of the Central Garage Fund may occasionally be skewed by transfers from other funds of lump sums for vehicle replacements. The monthly vehicle charges for the Central Garage Fund are calculated in such a way as to normally build a sinking fund for each vehicle so that, when the vehicle is due for replacement, funds for the replacement vehicle are already in working capital. Occasionally, however, funding short falls occur, due to higher than anticipated increases in vehicle costs, accidents, or other causes. When shortfalls occur, they are made up by lump-sum transfers from the Fund utilizing the vehicle.

City and Borough of Sitka
Central Garage Fund
Financial Statements
For The Twelve-Month Period Ended June 30, 2021
(Unaudited)

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L - 25%)	Variance To FY2021 Plan
Revenue:									
Vehicle Billings	342,909	-	-	-	342,909	360,849	(17,940)	344,127	(1,218)
Other Operating Revenue	<u>61,822</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,822</u>	<u>65,894</u>	<u>(4,072)</u>	<u>92,769</u>	<u>(30,947)</u>
						-			
Total Revenue:	404,731	-	-	-	404,731	426,743	(22,012)	436,895	(32,164)
Cost of Sales:									
Operations	61,252	-	-	-	61,252	86,748	25,496	135,906	74,654
Depreciation	<u>126,901</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>126,901</u>	<u>121,416</u>	<u>(5,485)</u>	<u>106,931</u>	<u>(19,970)</u>
Total Cost of Sales:	<u>188,153</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>188,153</u>	<u>208,164</u>	<u>20,011</u>	<u>242,837</u>	<u>54,684</u>
Gross Margin:	216,578	-	-	-	216,578	218,579	(42,023)	194,058	22,520
	53.51%				53.51%	51.22%	190.91%	44.42%	9.09%
Selling and Administrative Expenses	<u>68,015</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,015</u>	<u>65,363</u>	<u>68,015</u>	<u>69,620</u>	<u>201,393</u>
Earnings Before Interest (EBI):	148,563	-	-	-	148,563	153,216	(4,653)	124,438	24,125
	36.71%				36.71%	35.90%	21.14%	28.48%	8.22%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	110,860	-	-	-	110,860	22,665	88,195	138,855	(27,995)
Interest Expense:	<u>(625)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(625)</u>	<u>-</u>	<u>(625)</u>	<u>(625)</u>	<u>-</u>
Total Non-operating Revenue & Expense:	<u>110,235</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,235</u>	<u>22,665</u>	<u>87,570</u>	<u>138,230</u>	<u>(27,995)</u>
Net Income:	258,798	-	-	-	258,798	175,881	82,917	262,668	(3,870)
	63.94%				63.94%	41.21%	-376.69%	60.12%	3.82%
Earnings Before Interest and Depreciation (EBIDA):	275,464	-	-	-	275,464	274,632	832	231,370	44,095
	68.06%				68.06%	64.36%	-3.78%	52.96%	15.10%
<u>Debt Principal Coverage</u>									
Simple Cash Flow (Net Income Plus Depreciation)	385,699	-	-	-	385,699	296,047	89,652	369,600	16,100
Debt Principal	<u>12,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,500</u>	<u>12,500</u>	<u>-</u>	<u>29,443</u>	<u>(16,943)</u>
Debt Principal Coverage Surplus/Deficit	<u>373,199</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>373,199</u>	<u>283,547</u>	<u>89,652</u>	<u>340,157</u>	<u>33,042</u>
Debt Principal Coverage Percentage	100.00%				100.00%	100.00%	100.00%	100.00%	0.00%
<u>Simple Asset Replacement Coverage</u>									
Debt Principal Coverage Surplus/Deficit (From Above)	373,199	-	-	-	373,199	283,547	89,652	340,157	33,042
Depreciation	<u>126,901</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>126,901</u>	<u>121,416</u>	<u>5,485</u>	<u>126,901</u>	<u>-</u>
Cash Accumulated For/(Taken From) Asset Replacement	<u>246,298</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>246,298</u>	<u>162,131</u>	<u>84,167</u>	<u>213,256</u>	<u>33,042</u>
<u>Working Capital</u>									
Cash Flow:									
Net Income Plus Depreciation Less Principal	373,199	-	-	-	373,199	283,547	89,652	340,157	33,042
CapEx, Accruals, and other Balance Sheet Changes	<u>(123,991)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(123,991)</u>	<u>8,196</u>	<u>(132,187)</u>	<u>(86,490)</u>	<u>(37,501)</u>

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L - 25%)	Variance To FY2021 Plan
Increase in (Decrease in) Working Capital	249,208	-	-	-	249,208	291,743	(42,535)	253,667	(4,459)
Plus Beginning Total Working Capital	5,111,718	-	-	-	5,111,718	4,253,220	858,498	5,111,718	-
Equals Ending Total Working Capital:	5,360,926	-	-	-	5,360,926	4,544,963	815,963	5,365,385	(4,459)
Working Capital Detail:									
Repair Reserve :	4,150,223	-	-	-	4,150,223				
Working Capital Designated for CapEx	1,110,703	-	-	-	1,110,703				
Undesignated Working Capital	100,000	-	-	-	100,000				
Total Working Capital:	5,360,926	-	-	-	5,360,926				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	4,189.41	-	-	-	4,189.41				
Total Working Capital Less Repair Reserve:	946.13	-	-	-	946.13				
Undesignated Working Capital	78.15	-	-	-	78.15				
Working Capital Calculation:									
Current Assets	5,474,993	-	-	-	5,474,993				
Current Liabilities	(64,067)	-	-	-	(64,067)				
CPLTD	(50,000)	-	-	-	(50,000)				
Total Working Capital	5,360,926	-	-	-	5,360,926				



Balance Sheet

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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	Internal Service Funds				
Fund	310 - Central Garage Fund				
	ASSETS				
1027					
1027.000	Change in FMV-Investments	157,037.00	30,005.00	127,032.00	423.37
1027 - Totals		\$157,037.00	\$30,005.00	\$127,032.00	423.37%
1030					
1030.100	Investment-Central Trea.	5,222,648.72	4,488,885.25	733,763.47	16.35
1030 - Totals		\$5,222,648.72	\$4,488,885.25	\$733,763.47	16.35%
1200					
1200.020	Prepaid Insurance	90,694.09	80,747.52	9,946.57	12.32
1200.030	Prepaid Workers Compensation Insurance	4,612.99	5,331.67	(718.68)	(13.48)
1200 - Totals		\$95,307.08	\$86,079.19	\$9,227.89	10.72%
1420					
1420.000	Net OPEB Asset	1,710.00	.00	1,710.00	+++
1420 - Totals		\$1,710.00	\$0.00	\$1,710.00	+++
1425					
1425.000	Deferred Outflow OPEB	19,245.00	16,952.00	2,293.00	13.53
1425 - Totals		\$19,245.00	\$16,952.00	\$2,293.00	13.53%
1510					
1510.000	Land Improvements	24,275.38	24,275.38	.00	.00
1510 - Totals		\$24,275.38	\$24,275.38	\$0.00	0.00%
1540					
1540.000	Buildings	1,375,397.66	1,375,397.66	.00	.00
1540 - Totals		\$1,375,397.66	\$1,375,397.66	\$0.00	0.00%
1550					
1550.000	Machinery & Equipment	984,527.64	984,527.64	.00	.00
1550 - Totals		\$984,527.64	\$984,527.64	\$0.00	0.00%
1560					
1560.000	Vehicles	7,148,982.88	6,411,485.96	737,496.92	11.50
1560 - Totals		\$7,148,982.88	\$6,411,485.96	\$737,496.92	11.50%
1590					
1590.000	Construction in Progress	469.91	394,942.00	(394,472.09)	(99.88)
1590 - Totals		\$469.91	\$394,942.00	(\$394,472.09)	(99.88%)
1610					
1610.000	Accumulated Depr. Land Im	(14,322.59)	(13,351.55)	(971.04)	(7.27)
1610 - Totals		(\$14,322.59)	(\$13,351.55)	(\$971.04)	(7.27%)



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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 Internal Service Funds					
Fund 310 - Central Garage Fund					
ASSETS					
1640					
1640.000	Accumulated Depr Building	(558,876.52)	(531,368.56)	(27,507.96)	(5.18)
1640 - Totals		(\$558,876.52)	(\$531,368.56)	(\$27,507.96)	(5.18%)
1650					
1650.000	Accumulated Depr Equipmnt	(858,796.70)	(825,536.67)	(33,260.03)	(4.03)
1650 - Totals		(\$858,796.70)	(\$825,536.67)	(\$33,260.03)	(4.03%)
1660					
1660.000	Accumulated Depr Vehicles	(4,642,908.44)	(4,201,520.37)	(441,388.07)	(10.51)
1660 - Totals		(\$4,642,908.44)	(\$4,201,520.37)	(\$441,388.07)	(10.51%)
1825					
1825.000	Deferred Outflow Pension	38,564.00	16,565.00	21,999.00	132.80
1825 - Totals		\$38,564.00	\$16,565.00	\$21,999.00	132.80%
ASSETS TOTALS		\$8,993,261.02	\$8,257,337.93	\$735,923.09	8.91%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2060					
2060.000	Compensated Absences Pay.	13,441.61	10,005.80	3,435.81	34.34
2060 - Totals		\$13,441.61	\$10,005.80	\$3,435.81	34.34%
2300					
2300.000	Advances Payable	50,000.00	100,000.00	(50,000.00)	(50.00)
2300 - Totals		\$50,000.00	\$100,000.00	(\$50,000.00)	(50.00%)
2450					
2450.300	Deferred Inflow OPEB	9,570.00	16,614.00	(7,044.00)	(42.40)
2450.900	Net OPEB Liability	7,545.00	42,949.00	(35,404.00)	(82.43)
2450 - Totals		\$17,115.00	\$59,563.00	(\$42,448.00)	(71.27%)
2500					
2500.900	Net Pension Liability	221,509.00	163,563.00	57,946.00	35.43
2500 - Totals		\$221,509.00	\$163,563.00	\$57,946.00	35.43%
2700					
2700.300	Deferred Inflow Pension	12,940.00	2,294.00	10,646.00	464.08
2700 - Totals		\$12,940.00	\$2,294.00	\$10,646.00	464.08%
LIABILITIES TOTALS		\$315,005.61	\$335,425.80	(\$20,420.19)	(6.09%)
FUND EQUITY					
2800					
2800.002	Contributed Cap.-State	189,062.00	189,062.00	.00	.00



Balance Sheet

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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	Internal Service Funds				
Fund	310 - Central Garage Fund				
	FUND EQUITY				
2800.003	Contributed Cap.-Local	714,069.19	714,069.19	.00	.00
	2800 - Totals	\$903,131.19	\$903,131.19	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	(8,840.49)	(8,840.49)	.00	.00
	2900 - Totals	(\$8,840.49)	(\$8,840.49)	\$0.00	0.00%
2910					
2910.310	Designated-Vehicle Purch	5,935,569.00	5,494,182.00	441,387.00	8.03
	2910 - Totals	\$5,935,569.00	\$5,494,182.00	\$441,387.00	8.03%
2920					
2920.000	Undesignated/Re. Earnings	1,681,889.87	1,354,272.23	327,617.64	24.19
	2920 - Totals	\$1,681,889.87	\$1,354,272.23	\$327,617.64	24.19%
2965					
2965.000	P/Y Encumbrance Control	8,839.71	8,839.71	.00	.00
	2965 - Totals	\$8,839.71	\$8,839.71	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$8,520,589.28	\$7,751,584.64	\$769,004.64	9.92%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(515,590.17)			
	Fund Expenses	357,924.04			
	FUND EQUITY TOTALS	\$8,678,255.41	\$7,751,584.64	\$926,670.77	11.95%
	LIABILITIES AND FUND EQUITY TOTALS	\$8,993,261.02	\$8,087,010.44	\$906,250.58	11.21%
Fund	310 - Central Garage Fund Totals	\$0.00	\$170,327.49	(\$170,327.49)	(100.00%)
Fund Type	Internal Service Funds Totals	\$0.00	\$170,327.49	(\$170,327.49)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$170,327.49	(\$170,327.49)	(100.00%)
	Grand Totals	\$0.00	\$170,327.49	(\$170,327.49)	(100.00%)



Income Statement

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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 Internal Service Funds							
Fund 310 - Central Garage Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	8,286.00	2,071.50	2,071.50	6,214.50	25	.00
	3101 - Totals	\$8,286.00	\$2,071.50	\$2,071.50	\$6,214.50	25%	\$0.00
	Department 310 - State Revenue Totals	\$8,286.00	\$2,071.50	\$2,071.50	\$6,214.50	25%	\$0.00
	Department 340 - Operating Revenue						
3481							
3481.000	Dept Monthly Billings	1,376,507.00	32,305.00	96,915.00	1,279,592.00	7	96,270.00
3481.001	Dept Vehicle Sinking Fund	.00	81,998.00	245,994.00	(245,994.00)	+++	264,579.00
3481.002	Dept Fuel Revenue	339,100.00	8,823.12	24,199.36	314,900.64	7	33,290.97
3481.004	Dept Labor Revenue	.00	4,650.00	16,675.00	(16,675.00)	+++	22,600.00
3481.005	Dept Oil Revenue	.00	232.00	472.00	(472.00)	+++	940.00
3481.006	Dept Filters Revenue	.00	50.00	130.00	(130.00)	+++	280.00
3481.008	Dept Misc Revenue	.00	2,096.53	12,002.68	(12,002.68)	+++	8,782.64
	3481 - Totals	\$1,715,607.00	\$130,154.65	\$396,388.04	\$1,319,218.96	23%	\$426,742.61
	Department 340 - Operating Revenue Totals	\$1,715,607.00	\$130,154.65	\$396,388.04	\$1,319,218.96	23%	\$426,742.61
	Department 360 - Uses of Prop & Investment						
3602							
3602.000	Rent - Building	23,688.00	.00	.00	23,688.00	0	.00
	3602 - Totals	\$23,688.00	\$0.00	\$0.00	\$23,688.00	0%	\$0.00
3610							
3610.000	Interest Income	92,000.00	5,580.55	20,004.59	71,995.41	22	22,665.48
	3610 - Totals	\$92,000.00	\$5,580.55	\$20,004.59	\$71,995.41	22%	\$22,665.48
	Department 360 - Uses of Prop & Investment Totals	\$115,688.00	\$5,580.55	\$20,004.59	\$95,683.41	17%	\$22,665.48
	Department 380 - Miscellaneous						
3807							
3807.000	Miscellaneous	.00	181.99	6,271.04	(6,271.04)	+++	.00
	3807 - Totals	\$0.00	\$181.99	\$6,271.04	(\$6,271.04)	+++	\$0.00
	Department 380 - Miscellaneous Totals	\$0.00	\$181.99	\$6,271.04	(\$6,271.04)	+++	\$0.00
	Department 390 - Cash Basis Receipts						
3950							
3950.100	Transfer In General Fund	4,201.00	.00	4,201.00	.00	100	.00
3950.200	Transfer In Electric	75,507.00	.00	50,507.00	25,000.00	67	.00
3950.210	Transfer In Water	21,425.00	.00	21,425.00	.00	100	.00



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 310 - Central Garage Fund							
REVENUE							
Division 300 - Revenue							
Department 390 - Cash Basis Receipts							
3950.230	Transfer In Solid Waste	14,722.00	.00	14,722.00	.00	100	.00
3950 - Totals		\$115,855.00	\$0.00	\$90,855.00	\$25,000.00	78%	\$0.00
Department 390 - Cash Basis Receipts Totals		\$115,855.00	\$0.00	\$90,855.00	\$25,000.00	78%	\$0.00
Division 300 - Revenue Totals		\$1,955,436.00	\$137,988.69	\$515,590.17	\$1,439,845.83	26%	\$449,408.09
REVENUE TOTALS		\$1,955,436.00	\$137,988.69	\$515,590.17	\$1,439,845.83	26%	\$449,408.09
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.004	Overtime	1,000.01	.00	.00	1,000.01	0	.00
5110 - Totals		\$1,000.01	\$0.00	\$0.00	\$1,000.01	0%	\$0.00
5120							
5120.001	Annual Leave	5,942.00	.00	.00	5,942.00	0	.00
5120.002	SBS	425.54	.00	.00	425.54	0	.00
5120.003	Medicare	100.66	.00	.00	100.66	0	.00
5120.004	PERS	220.00	.00	.00	220.00	0	.00
5120.007	Workmen's Compensation	55.00	.00	.00	55.00	0	.00
5120 - Totals		\$6,743.20	\$0.00	\$0.00	\$6,743.20	0%	\$0.00
5201							
5201.000	Training and Travel	2,000.00	.00	.00	2,000.00	0	.00
5201 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00
5202							
5202.000	Uniforms	.00	.00	.00	.00	+++	377.70
5202 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$377.70
5203							
5203.001	Electric	30,000.00	1,950.66	6,436.45	23,563.55	21	6,187.53
5203.005	Heating Fuel	6,000.00	361.69	925.58	5,074.42	15	880.12
5203 - Totals		\$36,000.00	\$2,312.35	\$7,362.03	\$28,637.97	20%	\$7,067.65



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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 Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5204							
5204.000	Telephone	2,388.00	157.69	471.03	1,916.97	20	472.44
5204 - Totals		\$2,388.00	\$157.69	\$471.03	\$1,916.97	20%	\$472.44
5205							
5205.000	Insurance	109,560.00	12,009.76	32,164.00	77,396.00	29	26,915.82
5205 - Totals		\$109,560.00	\$12,009.76	\$32,164.00	\$77,396.00	29%	\$26,915.82
5206							
5206.000	Supplies	800.00	.00	.00	800.00	0	.00
5206 - Totals		\$800.00	\$0.00	\$0.00	\$800.00	0%	\$0.00
5207							
5207.000	Repairs & Maintenance	.00	.00	.00	.00	+++	.00
5207 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$0.00
5208							
5208.000	Bldg Repair & Maint	9,594.00	2,398.50	2,398.50	7,195.50	25	5,879.74
5208 - Totals		\$9,594.00	\$2,398.50	\$2,398.50	\$7,195.50	25%	\$5,879.74
5211							
5211.000	Data Processing Fees	10,692.00	891.00	2,673.00	8,019.00	25	2,617.26
5211 - Totals		\$10,692.00	\$891.00	\$2,673.00	\$8,019.00	25%	\$2,617.26
5212							
5212.000	Contracted/Purchased Serv	9,850.00	497.26	1,491.78	8,358.22	15	1,861.09
5212 - Totals		\$9,850.00	\$497.26	\$1,491.78	\$8,358.22	15%	\$1,861.09
5214							
5214.000	Interdepartment Services	83,312.00	6,942.67	20,828.01	62,483.99	25	20,087.10
5214 - Totals		\$83,312.00	\$6,942.67	\$20,828.01	\$62,483.99	25%	\$20,087.10
5221							
5221.000	Transportation/Vehicles	2,640.00	.00	.00	2,640.00	0	.00
5221 - Totals		\$2,640.00	\$0.00	\$0.00	\$2,640.00	0%	\$0.00
5222							
5222.000	Postage	200.00	.00	.00	200.00	0	.00
5222 - Totals		\$200.00	\$0.00	\$0.00	\$200.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	317.99	2,682.01	11	.00
5223 - Totals		\$3,000.00	\$0.00	\$317.99	\$2,682.01	11%	\$0.00



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5226							
5226.000	Advertising	700.00	.00	.00	700.00	0	.00
	5226 - Totals	\$700.00	\$0.00	\$0.00	\$700.00	0%	\$0.00
5231							
5231.000	Credit Card Expense	.00	.00	.00	.00	+++	67.82
	5231 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$67.82
5290							
5290.000	Other Expenses	.00	106.00	309.00	(309.00)	+++	17.00
	5290 - Totals	\$0.00	\$106.00	\$309.00	(\$309.00)	+++	\$17.00
	Department 601 - Administration Totals	\$278,479.21	\$25,315.23	\$68,015.34	\$210,463.87	24%	\$65,363.62
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	121,333.68	4,604.04	15,223.33	106,110.35	13	25,229.26
5110.002	Holidays	.00	407.16	872.04	(872.04)	+++	1,190.96
5110.003	Sick Leave	.00	.00	214.32	(214.32)	+++	992.89
5110.004	Overtime	.00	234.90	1,080.54	(1,080.54)	+++	2,440.34
	5110 - Totals	\$121,333.68	\$5,246.10	\$17,390.23	\$103,943.45	14%	\$29,853.45
5120							
5120.001	Annual Leave	.00	.00	.00	.00	+++	680.04
5120.002	SBS	7,437.71	321.58	1,066.01	6,371.70	14	1,871.71
5120.003	Medicare	1,759.35	76.07	252.16	1,507.19	14	442.73
5120.004	PERS	34,979.72	1,154.14	3,825.86	31,153.86	11	6,717.36
5120.005	Health Insurance	50,618.28	1,575.86	5,283.76	45,334.52	10	8,723.52
5120.006	Life Insurance	22.20	1.18	3.54	18.66	16	5.55
5120.007	Workmen's Compensation	6,673.50	208.27	690.39	5,983.11	10	1,679.34
5120.011	PERS on Behalf	.00	2,071.50	2,071.50	(2,071.50)	+++	.00
	5120 - Totals	\$101,490.76	\$5,408.60	\$13,193.22	\$88,297.54	13%	\$20,120.25
5202							
5202.000	Uniforms	800.00	.00	.00	800.00	0	.00
	5202 - Totals	\$800.00	\$0.00	\$0.00	\$800.00	0%	\$0.00
5204							
5204.001	Cell Phone Stipend	600.00	.00	.00	600.00	0	.00
	5204 - Totals	\$600.00	\$0.00	\$0.00	\$600.00	0%	\$0.00



Income Statement

Through 09/30/20

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 Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	230,000.00	8,920.51	21,608.00	208,392.00	9	30,752.43
	5206 - Totals	\$230,000.00	\$8,920.51	\$21,608.00	\$208,392.00	9%	\$30,752.43
5207							
5207.000	Repairs & Maintenance	70,000.00	2,096.53	9,060.34	60,939.66	13	6,021.91
	5207 - Totals	\$70,000.00	\$2,096.53	\$9,060.34	\$60,939.66	13%	\$6,021.91
5212							
5212.000	Contracted/Purchased Serv	16,200.00	.00	.00	16,200.00	0	.00
	5212 - Totals	\$16,200.00	\$0.00	\$0.00	\$16,200.00	0%	\$0.00
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	.00	2,000.00	0	.00
	5223 - Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$0.00
5226							
5226.000	Advertising	1,200.00	.00	.00	1,200.00	0	.00
	5226 - Totals	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$0.00
	Department 630 - Operations Totals	\$543,624.44	\$21,671.74	\$61,251.79	\$482,372.65	11%	\$86,748.04
	Division 600 - Operations Totals	\$822,103.65	\$46,986.97	\$129,267.13	\$692,836.52	16%	\$152,111.66
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	971.00	80.92	242.76	728.24	25	242.76
	6201 - Totals	\$971.00	\$80.92	\$242.76	\$728.24	25%	\$242.76
6205							
6205.000	Depreciation-Buildings	27,507.00	2,292.33	6,876.99	20,630.01	25	6,876.99
	6205 - Totals	\$27,507.00	\$2,292.33	\$6,876.99	\$20,630.01	25%	\$6,876.99
6206							
6206.000	Depreciation-Machinery	29,876.00	2,715.27	8,145.81	21,730.19	27	7,469.04
	6206 - Totals	\$29,876.00	\$2,715.27	\$8,145.81	\$21,730.19	27%	\$7,469.04
6207							
6207.000	Depreciation-Vehicles	427,725.00	42,300.45	126,901.35	300,823.65	30	106,827.63
	6207 - Totals	\$427,725.00	\$42,300.45	\$126,901.35	\$300,823.65	30%	\$106,827.63
	Division 640 - Depreciation/Amortization Totals	\$486,079.00	\$47,388.97	\$142,166.91	\$343,912.09	29%	\$121,416.42



Income Statement

Through 09/30/20

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 Internal Service Funds							
Fund 310 - Central Garage Fund							
EXPENSE							
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	2,500.00	.00	.00	2,500.00	0	.00
	5295 - Totals	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0%	\$0.00
7301							
7301.000	Note Principal Payments	50,000.00	.00	.00	50,000.00	0	.00
	7301 - Totals	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0%	\$0.00
	Division 650 - Debt Payments Totals	\$52,500.00	\$0.00	\$0.00	\$52,500.00	0%	\$0.00
Division 670 - Fixed Assets							
7105							
7105.000	Fixed Assets-Buildings	25,000.00	.00	.00	25,000.00	0	.00
	7105 - Totals	\$25,000.00	\$0.00	\$0.00	\$25,000.00	0%	\$0.00
7107							
7107.000	Fixed Assets-Vehicles	1,197,192.50	.00	86,490.00	1,110,702.50	7	5,552.52
	7107 - Totals	\$1,197,192.50	\$0.00	\$86,490.00	\$1,110,702.50	7%	\$5,552.52
	Division 670 - Fixed Assets Totals	\$1,222,192.50	\$0.00	\$86,490.00	\$1,135,702.50	7%	\$5,552.52
	EXPENSE TOTALS	\$2,582,875.15	\$94,375.94	\$357,924.04	\$2,224,951.11	14%	\$279,080.60
Fund 310 - Central Garage Fund Totals							
	REVENUE TOTALS	1,955,436.00	137,988.69	515,590.17	1,439,845.83	26%	449,408.09
	EXPENSE TOTALS	2,582,875.15	94,375.94	357,924.04	2,224,951.11	14%	279,080.60
	Fund 310 - Central Garage Fund Net Gain (Loss)	(\$627,439.15)	\$43,612.75	\$157,666.13	\$785,105.28	(25%)	\$170,327.49
Fund Type Internal Service Funds Totals							
	REVENUE TOTALS	1,955,436.00	137,988.69	515,590.17	1,439,845.83	26%	449,408.09
	EXPENSE TOTALS	2,582,875.15	94,375.94	357,924.04	2,224,951.11	14%	279,080.60
	Fund Type Internal Service Funds Net Gain (Loss)	(\$627,439.15)	\$43,612.75	\$157,666.13	\$785,105.28	(25%)	\$170,327.49
Fund Category Proprietary Funds Totals							
	REVENUE TOTALS	1,955,436.00	137,988.69	515,590.17	1,439,845.83	26%	449,408.09
	EXPENSE TOTALS	2,582,875.15	94,375.94	357,924.04	2,224,951.11	14%	279,080.60



Income Statement

Through 09/30/20

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 Net Gain (Loss)	(\$627,439.15)	\$43,612.75	\$157,666.13	\$785,105.28	(25%)	\$170,327.49
	Grand Totals						
	REVENUE TOTALS	1,955,436.00	137,988.69	515,590.17	1,439,845.83	26%	449,408.09
	EXPENSE TOTALS	2,582,875.15	94,375.94	357,924.04	2,224,951.11	14%	279,080.60
	Grand Total Net Gain (Loss)	(\$627,439.15)	\$43,612.75	\$157,666.13	\$785,105.28	(25%)	\$170,327.49

Building Maintenance Fund

Financial Analysis

As Of, And For the Quarter Ending, September 30, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	151,670	 Increased	 Did Not Meet Plan	 Revenue from operations not covering cost of operations
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	45,392	n/a	Under budget 	
Earnings (Loss) Before Interest and Depreciation (Operating inflows minus operating outlays— indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	(8,191)	 Smaller Loss Than Prior Year	 Better than Plan	 Cash flows from operations are not covering operating expenses
Net Income (Loss) (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	6,513	 Profit Versus Loss Last year	 Better than Plan	 Losses continue to reduce fund balance, even if they are smaller than planned
Asset Replacement (Net income minus debt principal repayment— gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	6,513	 Positive Versus Deficit Last year	 Better than Plan	 There are few assets held by this fund, thus this metric is of less concern.
Total Working Capital (What total resources are available in the fund)	1,287,170	 Less Than Prior Year	 Better Than Plan	 Working Capital continues to decrease
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for vehicle acquisition)	1,187,170			 Most projects held in parent capital project fund
Undesignated Working Capital (How much of the fund's resources are available?)	100,000			 Most working capital in fund designated for repairs
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	734.73	 Less than Prior Year	 Better Than Plan	

The Building Maintenance Fund show slightly negative cash flow from operations, an improvement over the prior fiscal quarter and better results than planned. In the first fiscal quarter of FY2021, earnings before interest and depreciation (EBID), a surrogate for cash flow from operations, was (\$8.2K), indicating a loss and negative cash flow. This loss before interest and depreciation was smaller, however, in comparison with FY2020 (\$23.4K), and, was less than planned (\$46.6K).

It is critical to point out, however, that any plan which improves the financial health of the Building Maintenance Fund will also impact the financial health of other funds. This is because the primary source of revenue for the Building Maintenance Fund is the charges it levies to other funds.

The ultimate goal for the Building Maintenance Fund is to achieve modest positive cash flow and a stable level of working capital in an amount sufficient to cover any significant unplanned building maintenance expenditure. This is being achieved by the implementation of level billing to other funds, as opposed to job billing which has been the business strategy since its inception.

City and Borough of Sitka
Building Maintenance Fund
Financial Statements
For The Twelve-Month Period Ended June 30, 2020
(Unaudited)

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L - 25%)	Variance To FY2021 Plan
Revenue:									
Building Maintenance Charges	148,400	-	-	-	148,400	114,211	34,189	148,400	1
Other Operating Revenue	<u>3,270</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,270</u>	<u>-</u>	<u>3,270</u>	<u>10,270</u>	<u>(7,000)</u>
						-			
Total Revenue:	151,670	-	-	-	151,670	114,211	37,459	158,670	(7,000)
Cost of Sales:									
Operations	118,122	-	-	-	118,122	98,669	(19,453)	137,549	19,427
Depreciation	<u>220</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>220</u>	<u>220</u>	<u>-</u>	<u>220</u>	<u>-</u>
Total Cost of Sales:	<u>118,342</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>118,342</u>	<u>98,889</u>	<u>(19,453)</u>	<u>137,769</u>	<u>19,427</u>
Gross Margin:	33,328	-	-	-	33,328	15,322	56,912	20,901	12,428
	21.97%				21.97%	13.42%	151.93%	13.17%	8.80%
Selling and Administrative Expenses	<u>41,739</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,739</u>	<u>38,955</u>	<u>41,739</u>	<u>67,704</u>	<u>122,433</u>
Earnings (Loss) Before Interest (EBI):	(8,411)	-	-	-	(8,411)	(23,633)	15,222	(46,803)	38,392
	-5.55%				-5.55%	-20.69%	40.64%	-29.50%	23.95%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	14,924	-	-	-	14,924	16,708	(1,784)	20,000	(5,076)
Interest Expense and Transfers Out:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Non-operating Revenue & Expense:	<u>14,924</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,924</u>	<u>16,708</u>	<u>(1,784)</u>	<u>20,000</u>	<u>(5,076)</u>
Net Income (Loss):	<u>6,513</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,513</u>	<u>(6,925)</u>	<u>13,438</u>	<u>(26,803)</u>	<u>33,316</u>
	4.29%				4.29%	-6.06%	35.87%	-16.89%	21.19%
Earnings (Loss) Before Interest and Depreciation (EBIDA):	(8,191)	-	-	-	(8,191)	(23,413)	15,222	(46,583)	38,392
	-5.40%				-5.40%	-20.50%	40.64%	-29.36%	23.96%
<u>Debt Principal Coverage</u>									
Simple Cash Flow (Net Income Plus Depreciation)	6,733	-	-	-	6,733	(6,705)	13,438	(26,583)	33,316
Debt Principal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	<u>6,733</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,733</u>	<u>(6,705)</u>	<u>13,438</u>	<u>(26,583)</u>	<u>33,316</u>
Debt Principal Coverage Percentage	100.00%				100.00%	100.00%	100.00%	100.00%	0.00%
<u>Simple Asset Replacement Coverage</u>									
Debt Principal Coverage Surplus/Deficit (From Above)	6,733	-	-	-	6,733	(6,705)	13,438	(26,583)	33,316
Depreciation	<u>220</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>220</u>	<u>220</u>	<u>-</u>	<u>220</u>	<u>-</u>
Cash Accumulated For/(Taken From) Asset Replacement	<u>6,513</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,513</u>	<u>(6,925)</u>	<u>13,438</u>	<u>(26,803)</u>	<u>33,316</u>
<u>Working Capital</u>									
Cash Flow:									
Net Income Plus Depreciation Less Principal	6,733	-	-	-	6,733	(6,705)	13,438	(26,583)	33,316
CapEx, Accruals, and other Balance Sheet Changes	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>(1)</u>	<u>2</u>	<u>(86,490)</u>	<u>86,491</u>

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L - 25%)	Variance To FY2021 Plan
Increase in (Decrease in) Working Capital	6,734	-	-	-	6,734	(6,706)	13,440	(113,073)	119,807
Plus Beginning Total Working Capital	1,280,436	-	-	-	1,280,436	1,362,366	(81,930)	1,280,436	-
Equals Ending Total Working Capital:	1,287,170	-	-	-	1,287,170	1,355,660	(68,490)	1,167,363	119,807
Working Capital Detail:									
Sinking Fund & Repair Reserve	1,187,170	-	-	-	1,187,170				
Working Capital Designated for CapEx	-	-	-	-	-				
Undesignated Working Capital	100,000	-	-	-	100,000				
Total Working Capital:	1,287,170	-	-	-	1,287,170				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	734.73	-	-	-	734.73				
Total Working Capital Less Repair Reserve:	57.08	-	-	-	57.08				
Undesignated Working Capital	57.08	-	-	-	57.08				
Working Capital Calculation:									
Current Assets	1,319,655	-	-	-	1,319,655				
Current Liabilities	(32,485)	-	-	-	(32,485)				
CPLTD	-	-	-	-	-				
Total Working Capital	1,287,170	-	-	-	1,287,170				



Income Statement

Through 09/30/20

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 Internal Service Funds							
Fund 320 - Building Maintenance Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	13,080.00	3,270.00	3,270.00	9,810.00	25	.00
	3101 - Totals	\$13,080.00	\$3,270.00	\$3,270.00	\$9,810.00	25%	\$0.00
	Department 310 - State Revenue Totals	\$13,080.00	\$3,270.00	\$3,270.00	\$9,810.00	25%	\$0.00
Department 340 - Operating Revenue							
3491							
3491.000	Jobbing-Labor	593,598.00	148,399.50	148,399.50	445,198.50	25	114,210.61
	3491 - Totals	\$593,598.00	\$148,399.50	\$148,399.50	\$445,198.50	25%	\$114,210.61
	Department 340 - Operating Revenue Totals	\$593,598.00	\$148,399.50	\$148,399.50	\$445,198.50	25%	\$114,210.61
Department 350 - Non-Operating Revenue							
3501							
3501.003	Other Revenue	30,000.00	.00	.00	30,000.00	0	.00
	3501 - Totals	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0%	\$0.00
	Department 350 - Non-Operating Revenue Totals	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0%	\$0.00
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	28,000.00	1,305.51	4,715.09	23,284.91	17	7,006.56
	3610 - Totals	\$28,000.00	\$1,305.51	\$4,715.09	\$23,284.91	17%	\$7,006.56
	Department 360 - Uses of Prop & Investment Totals	\$28,000.00	\$1,305.51	\$4,715.09	\$23,284.91	17%	\$7,006.56
Department 390 - Cash Basis Receipts							
3950							
3950.171	Transfer In SE Econ Dev	50,000.00	2,909.54	10,209.37	39,790.63	20	9,700.97
	3950 - Totals	\$50,000.00	\$2,909.54	\$10,209.37	\$39,790.63	20%	\$9,700.97
	Department 390 - Cash Basis Receipts Totals	\$50,000.00	\$2,909.54	\$10,209.37	\$39,790.63	20%	\$9,700.97
	Division 300 - Revenue Totals	\$714,678.00	\$155,884.55	\$166,593.96	\$548,084.04	23%	\$130,918.14
	REVENUE TOTALS	\$714,678.00	\$155,884.55	\$166,593.96	\$548,084.04	23%	\$130,918.14
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	81,828.72	6,428.80	16,875.60	64,953.12	21	17,493.76
5110.003	Sick Leave	.00	.00	.00	.00	+++	308.88
	5110 - Totals	\$81,828.72	\$6,428.80	\$16,875.60	\$64,953.12	21%	\$17,802.64



Income Statement

Through 09/30/20

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 Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5120							
5120.001	Annual Leave	.00	.00	1,607.20	(1,607.20)	+++	926.64
5120.002	SBS	5,016.16	395.62	1,137.60	3,878.56	23	1,152.70
5120.003	Medicare	1,186.52	93.58	269.10	917.42	23	272.66
5120.004	PERS	31,083.08	214.34	2,866.23	28,216.85	9	4,120.46
5120.005	Health Insurance	30,224.76	2,335.54	7,830.94	22,393.82	26	5,208.92
5120.006	Life Insurance	8.04	.67	2.01	6.03	25	2.01
5120.007	Workmen's Compensation	376.37	21.94	63.09	313.28	17	86.50
5120.011	PERS on Behalf	.00	2,400.00	2,400.00	(2,400.00)	+++	.00
5120 - Totals		\$67,894.93	\$5,461.69	\$16,176.17	\$51,718.76	24%	\$11,769.89
5201							
5201.000	Training and Travel	4,100.00	.00	.00	4,100.00	0	.00
5201 - Totals		\$4,100.00	\$0.00	\$0.00	\$4,100.00	0%	\$0.00
5204							
5204.000	Telephone	100.00	.00	.00	100.00	0	.00
5204.001	Cell Phone Stipend	900.00	25.00	75.00	825.00	8	75.00
5204 - Totals		\$1,000.00	\$25.00	\$75.00	\$925.00	8%	\$75.00
5206							
5206.000	Supplies	.00	.00	95.21	(95.21)	+++	6.44
5206 - Totals		\$0.00	\$0.00	\$95.21	(\$95.21)	+++	\$6.44
5211							
5211.000	Data Processing Fees	13,522.00	1,126.83	3,380.49	10,141.51	25	3,347.76
5211 - Totals		\$13,522.00	\$1,126.83	\$3,380.49	\$10,141.51	25%	\$3,347.76
5212							
5212.000	Contracted/Purchased Serv	2,350.00	.00	.00	2,350.00	0	369.31
5212 - Totals		\$2,350.00	\$0.00	\$0.00	\$2,350.00	0%	\$369.31
5214							
5214.000	Interdepartment Services	79,608.00	.00	.00	79,608.00	0	960.41
5214 - Totals		\$79,608.00	\$0.00	\$0.00	\$79,608.00	0%	\$960.41
5221							
5221.000	Transportation/Vehicles	20,511.00	1,535.70	5,136.26	15,374.74	25	4,623.27
5221 - Totals		\$20,511.00	\$1,535.70	\$5,136.26	\$15,374.74	25%	\$4,623.27
Department 601 - Administration Totals		\$270,814.65	\$14,578.02	\$41,738.73	\$229,075.92	15%	\$38,954.72



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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 Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	147,991.36	9,289.81	25,174.05	122,817.31	17	24,826.38
5110.002	Holidays	.00	728.56	1,660.24	(1,660.24)	+++	1,341.44
5110.003	Sick Leave	.00	1,286.11	3,858.38	(3,858.38)	+++	1,290.24
5110.004	Overtime	7,500.00	837.51	2,781.28	4,718.72	37	2,212.99
5110.010	Temp Wages	6,534.00	.00	.00	6,534.00	0	.00
5110 - Totals		\$162,025.36	\$12,141.99	\$33,473.95	\$128,551.41	21%	\$29,671.05
5120							
5120.001	Annual Leave	8,885.00	226.96	1,480.96	7,404.04	17	3,308.16
5120.002	SBS	10,476.87	761.28	2,151.91	8,324.96	21	2,030.83
5120.003	Medicare	2,478.19	180.09	509.04	1,969.15	21	480.38
5120.004	PERS	34,208.05	650.18	5,619.10	28,588.95	16	7,255.42
5120.005	Health Insurance	41,490.96	3,911.40	18,620.20	22,870.76	45	7,150.52
5120.006	Life Insurance	28.32	2.36	7.08	21.24	25	7.08
5120.007	Workmen's Compensation	11,255.75	699.19	1,976.41	9,279.34	18	2,444.94
5120.011	PERS on Behalf	.00	4,141.00	4,141.00	(4,141.00)	+++	.00
5120 - Totals		\$108,823.14	\$10,572.46	\$34,505.70	\$74,317.44	32%	\$22,677.33
5201							
5201.000	Training and Travel	.00	120.00	120.00	(120.00)	+++	.00
5201 - Totals		\$0.00	\$120.00	\$120.00	(\$120.00)	+++	\$0.00
5202							
5202.000	Uniforms	400.00	.00	.00	400.00	0	.00
5202 - Totals		\$400.00	\$0.00	\$0.00	\$400.00	0%	\$0.00
5204							
5204.000	Telephone	1,284.00	80.00	120.00	1,164.00	9	80.00
5204.001	Cell Phone Stipend	.00	50.00	150.00	(150.00)	+++	150.00
5204 - Totals		\$1,284.00	\$130.00	\$270.00	\$1,014.00	21%	\$230.00
5206							
5206.000	Supplies	52,030.00	6,017.11	8,444.97	43,585.03	16	11,492.39
5206 - Totals		\$52,030.00	\$6,017.11	\$8,444.97	\$43,585.03	16%	\$11,492.39
5207							
5207.000	Repairs & Maintenance	23,030.00	2,443.36	3,028.70	20,001.30	13	797.98
5207 - Totals		\$23,030.00	\$2,443.36	\$3,028.70	\$20,001.30	13%	\$797.98



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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 Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	195,490.00	3,187.20	18,830.97	176,659.03	10	14,880.20
	5212 - Totals	\$195,490.00	\$3,187.20	\$18,830.97	\$176,659.03	10%	\$14,880.20
5214							
5214.000	Interdepartment Services	.00	6,634.00	19,902.00	(19,902.00)	+++	18,704.76
	5214 - Totals	\$0.00	\$6,634.00	\$19,902.00	(\$19,902.00)	+++	\$18,704.76
5223							
5223.000	Tools & Small Equipment	3,664.00	(789.00)	(789.00)	4,453.00	(22)	.00
	5223 - Totals	\$3,664.00	(\$789.00)	(\$789.00)	\$4,453.00	(22%)	\$0.00
5227							
5227.002	Rent-Equipment	2,500.00	186.15	334.80	2,165.20	13	215.40
	5227 - Totals	\$2,500.00	\$186.15	\$334.80	\$2,165.20	13%	\$215.40
5290							
5290.000	Other Expenses	950.00	.00	.00	950.00	0	.00
	5290 - Totals	\$950.00	\$0.00	\$0.00	\$950.00	0%	\$0.00
	Department 630 - Operations Totals	\$550,196.50	\$40,643.27	\$118,122.09	\$432,074.41	21%	\$98,669.11
	Division 600 - Operations Totals	\$821,011.15	\$55,221.29	\$159,860.82	\$661,150.33	19%	\$137,623.83
Division 640 - Depreciation/Amortization							
6206							
6206.000	Depreciation-Machinery	880.00	73.35	220.05	659.95	25	220.05
	6206 - Totals	\$880.00	\$73.35	\$220.05	\$659.95	25%	\$220.05
	Division 640 - Depreciation/Amortization Totals	\$880.00	\$73.35	\$220.05	\$659.95	25%	\$220.05
	EXPENSE TOTALS	\$821,891.15	\$55,294.64	\$160,080.87	\$661,810.28	19%	\$137,843.88
Fund 320 - Building Maintenance Fund Totals							
	REVENUE TOTALS	714,678.00	155,884.55	166,593.96	548,084.04	23%	130,918.14
	EXPENSE TOTALS	821,891.15	55,294.64	160,080.87	661,810.28	19%	137,843.88



Income Statement

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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	Internal Service Funds						
Fund	320 - Building Maintenance Fund Net Gain (Loss)	(\$107,213.15)	\$100,589.91	\$6,513.09	\$113,726.24	(6%)	(\$6,925.74)
Fund Type	Internal Service Funds Totals						
	REVENUE TOTALS	714,678.00	155,884.55	166,593.96	548,084.04	23%	130,918.14
	EXPENSE TOTALS	821,891.15	55,294.64	160,080.87	661,810.28	19%	137,843.88
Fund Type	Internal Service Funds Net Gain (Loss)	(\$107,213.15)	\$100,589.91	\$6,513.09	\$113,726.24	(6%)	(\$6,925.74)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	714,678.00	155,884.55	166,593.96	548,084.04	23%	130,918.14
	EXPENSE TOTALS	821,891.15	55,294.64	160,080.87	661,810.28	19%	137,843.88
Fund Category	Proprietary Funds Net Gain (Loss)	(\$107,213.15)	\$100,589.91	\$6,513.09	\$113,726.24	(6%)	(\$6,925.74)
	Grand Totals						
	REVENUE TOTALS	714,678.00	155,884.55	166,593.96	548,084.04	23%	130,918.14
	EXPENSE TOTALS	821,891.15	55,294.64	160,080.87	661,810.28	19%	137,843.88
	Grand Total Net Gain (Loss)	(\$107,213.15)	\$100,589.91	\$6,513.09	\$113,726.24	(6%)	(\$6,925.74)



Balance Sheet

Through 09/30/20

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 Internal Service Funds					
Fund 320 - Building Maintenance Fund					
ASSETS					
1027					
1027.000	Change in FMV-Investments	39,558.00	9,521.00	30,037.00	315.48
1027 - Totals		\$39,558.00	\$9,521.00	\$30,037.00	315.48%
1030					
1030.100	Investment-Central Trea.	1,269,917.46	1,352,678.27	(82,760.81)	(6.12)
1030 - Totals		\$1,269,917.46	\$1,352,678.27	(\$82,760.81)	(6.12%)
1200					
1200.030	Prepaid Workers Compensation Insurance	10,179.54	11,390.21	(1,210.67)	(10.63)
1200 - Totals		\$10,179.54	\$11,390.21	(\$1,210.67)	(10.63%)
1420					
1420.000	Net OPEB Asset	2,907.00	.00	2,907.00	+++
1420 - Totals		\$2,907.00	\$0.00	\$2,907.00	+++
1425					
1425.000	Deferred Outflow OPEB	32,718.00	27,651.00	5,067.00	18.32
1425 - Totals		\$32,718.00	\$27,651.00	\$5,067.00	18.32%
1550					
1550.000	Machinery & Equipment	32,459.24	32,459.24	.00	.00
1550 - Totals		\$32,459.24	\$32,459.24	\$0.00	0.00%
1650					
1650.000	Accumulated Depr Equipmnt	(27,838.38)	(26,958.18)	(880.20)	(3.27)
1650 - Totals		(\$27,838.38)	(\$26,958.18)	(\$880.20)	(3.27%)
1825					
1825.000	Deferred Outflow Pension	65,561.00	30,820.00	34,741.00	112.72
1825 - Totals		\$65,561.00	\$30,820.00	\$34,741.00	112.72%
ASSETS TOTALS		\$1,425,461.86	\$1,437,561.54	(\$12,099.68)	(0.84%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2060					
2060.000	Compensated Absences Pay.	32,485.03	17,928.63	14,556.40	81.19
2060 - Totals		\$32,485.03	\$17,928.63	\$14,556.40	81.19%
2450					
2450.300	Deferred Inflow OPEB	16,270.00	29,337.00	(13,067.00)	(44.54)
2450.900	Net OPEB Liability	12,828.00	73,194.00	(60,366.00)	(82.47)
2450 - Totals		\$29,098.00	\$102,531.00	(\$73,433.00)	(71.62%)



Balance Sheet

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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	Internal Service Funds				
Fund	320 - Building Maintenance Fund				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2500					
2500.900	Net Pension Liability	376,582.00	295,202.00	81,380.00	27.57
	2500 - Totals	\$376,582.00	\$295,202.00	\$81,380.00	27.57%
2700					
2700.300	Deferred Inflow Pension	21,999.00	8,320.00	13,679.00	164.41
	2700 - Totals	\$21,999.00	\$8,320.00	\$13,679.00	164.41%
	LIABILITIES TOTALS	\$460,164.03	\$423,981.63	\$36,182.40	8.53%
	FUND EQUITY				
2900					
2900.010	Reserve for Encumbrances	(17,407.09)	(17,407.09)	.00	.00
	2900 - Totals	(\$17,407.09)	(\$17,407.09)	\$0.00	0.00%
2910					
2910.120	Designated-Future Expend.	(8,400.00)	(8,400.00)	.00	.00
	2910 - Totals	(\$8,400.00)	(\$8,400.00)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	967,185.72	1,028,906.63	(61,720.91)	(6.00)
	2920 - Totals	\$967,185.72	\$1,028,906.63	(\$61,720.91)	(6.00%)
2965					
2965.000	P/Y Encumbrance Control	17,406.11	17,406.11	.00	.00
	2965 - Totals	\$17,406.11	\$17,406.11	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$958,784.74	\$1,020,505.65	(\$61,720.91)	(6.05%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(166,593.96)			
	Fund Expenses	160,080.87			
	FUND EQUITY TOTALS	\$965,297.83	\$1,020,505.65	(\$55,207.82)	(5.41%)
	LIABILITIES AND FUND EQUITY TOTALS	\$1,425,461.86	\$1,444,487.28	(\$19,025.42)	(1.32%)
Fund	320 - Building Maintenance Fund Totals	\$0.00	(\$6,925.74)	\$6,925.74	100.00%
Fund Type	Internal Service Funds Totals	\$0.00	(\$6,925.74)	\$6,925.74	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$6,925.74)	\$6,925.74	100.00%
	Grand Totals	\$0.00	(\$6,925.74)	\$6,925.74	100.00%