

City and Borough of Sitka

Quarterly Financial Reporting Package **March 31, 2021**

Results as of March 31, 2021 (All Funds)

Finance Director's Analysis

Through the first nine months of FY2021, the overall financial condition of the City and Borough of Sitka has somewhat improved. The condition of some funds, such as the Electric Fund, Water Fund and the Building Maintenance Fund have improved while in others, such as the Wastewater Fund, there are downward trends that we will need to watch closely.

The total of all working capital in the General Fund and eight enterprise funds increased by a total of \$5.582 million, with \$4.698 million of the increase in the Electric Fund. In particular, the refunding of the fund's bonded debt resulted in a lower requirement for restricted bond covenant accounts and the municipality was able to use some of the funds that were freed up to pay for debt service. Total working capital of the eight enterprise funds and three internal service funds was \$45,958,119, with \$20,293,477 designated for capital projects and \$25,664,642 undesignated and available.

The difficult rate increases approved over the last five years, in conjunction with savings from debt refinancing, are starting to bear fruit and help improve the Municipality's overall financial condition, though the long-term outlook to replace critical infrastructure is still of concern. While we are past some of the most difficult increase, it will be important, to stay the course with cost-of-living rate increases going forward so that this financial improvement is not lost.

In regards to general governmental infrastructure (General Fund), the overall financial condition has continued to deteriorate. The looming requirement to pay for eventual school renovations will likely require taking on substantial debt, which the State will no longer contribute to. The impact of the reduced revenue due to the pandemic and the corresponding cuts to capital have increased the already growing level of deferred maintenance of Sitka's infrastructure.

City and Borough of Sitka
Quarterly Financial Reporting Package
FY2021 General Fund Budget Execution
March 31, 2021

Original Surplus Per Budget Ordinance	1,361,014
Budget Adjustments	<u>(687,601)</u>
Annual Budgeted Surplus	673,413
Revenues Thru 3/31	21,592,649
Expenditures Thru 3/31	<u>18,748,123</u>
Surplus Achieved Thru 3/31	2,844,526
Surplus Achieved Thru 3/31	2,844,526
Planned Surplus Thru 3/31	<u>2,797,195</u>
Surplus Difference From Planned:	47,311

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	(150,313)
Assembly Approval Compliance Officer 7/28/20, Offset By other Expense Reduction	<u>(0)</u>
Total Net Budget Adjustments	<u>(687,601)</u>

City and Borough of Sitka
Quarterly Financial Reporting Package
General Fund Balance
March 31, 2021 versus March 31, 2020

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)	12,848,234	9,320,459	
Unassigned and Available Fund Balance (Portion of fund balance not committed for above/other purposes)	7,494,360	9,196,694	Reduced by requirement to hold SCH payments in escrow. Surpluses may be transferred into Infrastructure Sinking Fund, while deficits reduce amount of unassigned fund balance.
Total General Fund Balance	20,342,594	18,517,153	

City and Borough of Sitka
Quarterly Financial Reporting Package
Fund Net Income and Working Capital
FY2021 Results Through March 31, 2021

<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 March 31, 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 Fiscal Quarter Ending, March 31, 2021**

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture 
Revenue	21,592,649	 Decreased By 6.3%	 Did Not Met Plan	General governmental revenue decreased due to covid-related declining sales tax receipts
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	1,988,686	 Increased by 24.4%	 Under budget	Surpluses due to expense reductions are not sustainable in the long run
Surplus (Shortfall) of Revenues Over Outlays	2,844,526	 Not Meaningfully Different	 Met Plan	Surplus met plan due to outlays lower than budget. Surpluses due to expense reductions are not sustainable in the long run
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)	1,013,700	 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)	7,494,360	 Decreased by 18.5%	 Met Plan	Monitor decline in balance. This balance is what is available to spend without restrictions.
Total General Fund Balance	20,342,594	 Increased	 Met Plan	Fund balance increased due to FY2019 surplus

The General Fund's financial performance for the first three fiscal quarters of FY2021 was broadly comparable to the same period in FY2020, due to a significant drop in sales tax revenue which was offset by a reduction in outlays. Sales tax revenue declined by \$1.0389 million, or

11% compared to pre-pandemic FY2020. The General Fund's expenditures were less than budgeted appropriations by \$1,988.7K reflecting tight control of spending. As is normally the case over the first three fiscal quarters, a surplus of 2,844.5K was generated. This surplus was \$44.7K greater than the comparable surplus in FY2020 and exceeded plan by \$47.3K.

The large increase in financial position, as reflected in the increase in the total fund balance over the 9-month period 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 (\$1,702K) over the balance on 3/31/2020. 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 \$4,175.6K in the assigned fund balance for advances to other funds. Over the course of the remaining 3 months in FY2021, the unassigned and available fund balance should decline as the last three months of a fiscal year normally produces 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, 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	FY2019 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L - 75.0%)	Variance To FY2021 Plan
Property Taxes	7,124,410	44,644	60,655	-	7,229,709	6,819,362	410,347	6,907,000	322,709
Sales Taxes	4,018,338	2,174,295	2,194,356	-	8,386,989	9,425,856	(1,038,867)	9,786,759	(1,399,770)
Bed Taxes	-	-	-	-	-	-	-	-	-
State Assistance	481,164	110,479	118,579	-	710,222	824,568	(114,346)	706,645	3,577
Federal Assistance	134,894	39,177	33,386	-	207,457	309,764	(102,307)	195,000	12,457
Transfer From Permanent Fund, etc.	309,143	313,499	302,960	-	925,602	1,364,577	(438,975)	1,634,844	(709,242)
Interfund Billings	676,390	676,390	676,390	-	2,029,170	1,997,609	31,561	2,029,170	-
Other Operating Revenue	595,909	776,454	731,137	-	2,103,500	2,295,610	(192,110)	2,274,585	(171,085)
	13,340,248	4,134,938	4,117,463	-	21,592,649	23,037,346	(1,444,697)	23,534,004	(1,941,355)
Administrator	206,900	251,023	199,147	-	657,070	506,837	(150,233)	850,556	193,486
Attorney	94,388	92,117	79,904	-	266,409	368,730	102,321	300,074	33,665
Clerk	92,564	117,579	89,324	-	299,467	316,347	16,880	333,730	34,263
Finance	483,492	549,457	376,953	-	1,409,902	1,430,655	20,753	1,525,105	115,203
Assessing	92,932	124,402	93,135	-	310,469	294,453	(16,016)	356,246	45,777
Planning	54,393	77,828	59,689	-	191,910	182,657	(9,253)	213,429	21,519
General/Shared Expenses	390,953	219,526	152,930	-	763,409	728,806	(34,603)	688,192	(75,217)
Police	1,161,140	1,142,202	1,068,605	-	3,371,947	2,936,447	(435,500)	3,652,557	280,610
Fire	529,068	534,133	452,828	-	1,516,029	1,569,908	53,879	1,663,542	147,513
Public Works	780,645	831,029	782,178	-	2,393,852	2,820,327	426,475	2,988,503	594,651
Library	249,109	246,829	217,909	-	713,847	648,059	(65,788)	761,322	47,475
Centennial Building	182,282	165,732	143,120	-	491,134	532,311	41,177	537,619	46,485
SR Citizen Center	22,347	21,464	21,123	-	64,934	50,254	(14,680)	78,371	13,437
Contingency	31,914	5,739	18,753	-	56,406	17	(56,389)	299,908	243,502
Debt Service	11,121	-	15,080	-	26,201	15,470	(10,731)	26,201	-
School Support	1,801,037	1,858,654	1,807,333	-	5,467,024	5,309,025	(157,999)	5,714,245	247,221
Hospital Support	-	-	-	-	-	-	-	-	-
Fixed Asset Acquisition	85,578	5,743	26,404	-	117,725	139,632	21,907	117,725	-
Transfers To Other Funds	649,201	(24,000)	5,187	-	630,388	2,387,591	1,757,203	629,488	(900)
	6,919,064	6,219,457	5,609,602	-	18,748,123	20,237,526	1,489,403	20,736,809	1,988,686
Total Outlays:	6,919,064	6,219,457	5,609,602	-	18,748,123	20,237,526	1,489,403	20,736,809	1,988,686
Surplus/(Shortfall)/Total Revenue	6,421,184	(2,084,519)	(1,492,139)	-	2,844,526	2,799,820	44,706	2,797,195	47,331

Controllable Costs (Outlays Less Transfers)	4,372,127	4,379,060	3,755,598	-	12,506,785	12,385,808	(120,977)	14,249,150	1,742,365
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General Fund Balance

					YTD Balance	FY2020 YTD	Variance To FY2020 YTD
Beginning Total General Fund Balance :	17,498,069	23,919,253	21,834,734	-	17,498,069	15,757,890	1,740,179
Surplus/(Shortfall) of Revenues Over Outlays:	6,421,184	(2,084,519)	(1,492,139)	-	2,844,526	2,799,819	3,621,365
Other balance sheet changes:	-	-	(1)	-	(1)	(40,557)	40,557
Ending Total General Fund Balance:	23,919,253	21,834,734	20,342,594	-	20,342,594	18,517,152	1,825,442

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

	As of	9/30/2019	9/30/2019	9/30/2019	9/30/2019			
General Fund Balance:								
Total Assets:		24,346,060	22,450,476	20,395,609	-	20,395,609	18,768,282	5,577,778
Total Liabilities:		(426,807)	(615,742)	(53,015)	-	(53,015)	(251,129)	(175,678)
General Fund Balance:		23,919,253	21,834,734	20,342,594	-	20,342,594	18,517,153	1,825,441
General Fund Balance Detail:								
Non-Spendable Fund Balance		-	-	44,778	-	44,778	133,597	(88,819)
Restricted Fund Balance		-	-	-	-	-	-	-
Committed Fund Balance		-	-	-	-	-	-	-
Assigned (Designated) Fund Balance						-	-	-
Advances to Other Funds (non spendable)		4,175,552	4,175,552	4,175,552	-	4,175,552	100,000	4,075,552
911 Surcharges		396,700	396,700	396,700	-	396,700	612,783	(216,083)
SRS Title III		512,663	512,663	512,663	-	512,663	512,663	-
Liquidity/Hospital Escrow		7,120,455	7,120,455	7,120,455	-	7,120,455	5,831,416	1,289,039
Emergency Response		468,086	468,086	468,086	-	468,086	2,000,000	(1,531,914)
Encumbrances		130,000	130,000	130,000	-	130,000	130,000	-
Unassigned and Available Fund Balance		11,115,797	9,420,371	7,494,360	-	7,494,360	9,196,694	(1,702,334)
Total General Fund Balance:		23,919,253	22,223,827	20,342,594	-	20,342,594	18,517,153	1,825,441

	FY2021 Working Capital	Grant and Loan	adjustments/ closed		State Grant	Federal Grant	Other	Construction In Progress	Supplies	Contracted & Purchased Services	Interdepartment Services		Other & ADJ Mixed Project	Total	Starting Cash
Unspent Capital Project Working Capital Appropriations	Appropriations	\$ Paid	projects		A/R	A/R	A/R	6/30/2020	Expense	Expenses	Expenses	Advertising	Expense	Expenses	
90583 - City State Building Major Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,331.96
90690 - City/State Troubleshoot Air Control System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,000.00
90692 - Centennial Hall Reconstruction	-	-	-	-	-	-	-	-	-	25,000.00	-	-	-	25,000.00	26,786.51
90739 - Sitka Library Expansion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	113,120.68
90740 - Nelson Logging Road	-	80,874.06	-	-	-	-	-	-	-	2,318.36	-	-	-	2,318.36	(1,342.23)
90741 - Baranof Warm Springs Dock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(56.70)
90789 - Justice Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,056.78
90790 - East DeGrof 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	-	984,230.34	-	-	-	184,160.15	-	-	-	622,999.64	1,490.45	-	-	624,490.09	(394,742.79)
90820 - Davidoff Storm Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	79,581.19
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
90853 - Police Radio Consoles	-	-	-	-	-	-	-	-	-	-	406.84	-	-	406.84	-
90855 - Seawalk Part II	-	-	-	-	-	-	-	-	-	27,820.00	668.56	-	-	28,488.56	304,844.26
90859 - Landslide Study Project	-	-	-	-	-	-	-	-	-	1,311.00	211.84	-	-	1,522.84	6,018.46
90861 - Resource Management & GIS Implementation	-	-	-	-	-	-	-	-	-	7,887.50	2,329.56	-	-	10,217.06	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	-	13,852.19	-	-	-	-	-	-	-	77,104.80	799.07	-	-	77,903.87	178,799.25
90885 - Senior Center ADA Ramp & Rear Porch Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000.00
90886 - Community Playground Safety Improvements	-	-	-	-	-	-	-	-	-	1,350.00	-	-	-	1,350.00	10,000.00
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
90910 - Police & City Video Security System Upgrade	-	-	-	-	-	-	-	-	-	-	20,237.00	-	-	20,237.00	-
90912 - Lake and Lincoln Restrooms	130,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90925 - Knutson Drive Critical Repairs	-	-	-	-	-	-	-	-	-	35,426.50	229.81	-	-	35,656.31	-
90932 - Lake and Lincoln Restrooms	-	-	-	-	-	-	-	-	-	136.93	-	-	-	136.93	-
80412 - Covid19 Response	-	-	-	-	-	-	-	-	-	185,972.59	-	-	-	185,972.59	-
2.3 Pending allocation FY21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.2 - No Job	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals:	130,000.00	1,078,956.59	-	-	-	184,160.15	-	-	-	987,327.32	26,373.13	-	-	1,013,700.45	6,317,057.22
Gray Shading = Closed Job															
INACTIVE GOVERNMENTAL CAPITAL PROJECTS															
Fund 705 - Benchlands					-	-	-								
Fund 707 - Pacific High School					-	-	-								
Fund 708 - Public Infrastructure Sinking Fund					-	-	-								

	New Appropriations	A/R Collections	Retainage Withheld/ Refunds Pbl.	Retainage Released	2020 A/P Paid in 2020	2020 Expenses	Ending Cash	A/P	Refunds & Retainage	Working Capital
Unspent Capital Project Working Capital Appropriations										
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	-	-	1,250.00	-	-	(25,000.00)	3,036.51	-	(1,250.00)	1,786.51
90739 - Sitka Library Expansion	-	-	-	-	-	-	113,120.68	-	-	113,120.68
90740 - Nelson Logging Road	-	80,874.06	-	(77,213.47)	-	(2,318.36)	0.00	-	-	0.00
90741 - Baranof Warm Springs Dock	-	-	-	-	-	-	(56.70)	-	-	(56.70)
90789 - Justice Center	(6,473.30)	-	-	-	-	-	583.48	-	-	583.48
90790 - East DeGroff St. Utilities and Street Improvement	-	-	-	-	-	-	27,950.16	-	-	27,950.16
90801 - Lincoln Street (Jeff Davis to Metlakatla)	(187,775.02)	-	-	-	-	-	109,506.29	-	-	109,506.29
90812 - Storm Drain Improvements	-	-	-	-	-	-	100,000.00	-	-	100,000.00
90814 - Cross Trail Multi-Modal Pathway Phase 6	-	984,230.34	-	-	(241,754.56)	(624,490.09)	(276,757.10)	-	-	(92,596.95)
90820 - Davidoff Storm Sewers	(79,581.19)	-	-	-	-	-	(0.00)	-	-	(0.00)
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
90853 - Police Radio Consoles	-	-	-	-	-	(406.84)	(406.84)	-	-	(406.84)
90855 - Seawalk Part II	-	-	-	-	-	(28,488.56)	276,355.70	-	-	276,355.70
90859 - Landslide Study Project	-	-	-	-	(4,284.00)	(1,522.84)	211.62	-	-	211.62
90861 - Resource Management & GIS Implementation	-	-	-	-	-	(10,217.06)	109,867.57	-	-	109,867.57
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)	-	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-	-	-
90881 - Peterson Storm Sewers	-	13,852.19	-	-	(1,035.00)	(77,903.87)	113,712.57	-	-	113,712.57
90885 - Senior Center ADA Ramp & Rear Porch Improvements	-	-	-	-	-	-	15,000.00	-	-	15,000.00
90886 - Community Playground Safety Improvements	-	-	-	-	-	(1,350.00)	8,650.00	-	-	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
90910 - Police & City Video Security System Upgrade	-	-	-	-	-	(20,237.00)	(20,237.00)	-	-	(20,237.00)
90912 - Lake and Lincoln Restrooms	130,000.00	-	-	-	-	-	130,000.00	-	-	130,000.00
90925 - Knutson Drive Critical Repairs	-	-	-	-	-	(35,656.31)	(35,656.31)	-	-	(35,656.31)
90932 - Lake and Lincoln Restrooms	-	-	-	-	-	(136.93)	(136.93)	-	-	(136.93)
80412 - Covid19 Response	-	-	4,150.00	-	-	(185,972.59)	(181,822.59)	-	(4,150.00)	(185,972.59)
2.3 Pending allocation FY21	-	-	-	-	-	-	-	-	-	-
2.2 - No Job	-	-	-	-	-	-	-	-	-	-
Totals:	(202,918.91)	1,078,956.59	5,400.00	(77,213.47)	(247,073.56)	(1,013,700.45)	5,860,507.42	-	(5,400.00)	6,039,267.57
Gray Shading = Closed Job										
INACTIVE GOVERNMENTAL CAPITAL PROJECTS										
Fund 705 - Benchlands							333,054.43			
Fund 707 - Pacific High School							60,171.06			
Fund 708 - Public Infrastructure Sinking Fund							544,077.08			



Balance Sheet

Through 03/31/21

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	9,251,813.21	3,454,627.16	5,797,186.05	167.81
1020.002	Checking Account-Payroll	(2,230.33)	(7,577.20)	5,346.87	70.57
1020.003	Checking Account-C Card	31,514.60	20,022.42	11,492.18	57.40
1020.006	Checking Acct - SCH Dedicated Fund - First Bank	3,008,633.64	1,666,163.67	1,342,469.97	80.57
1020.008	Hospital Escrow-CBS-funded	378,964.97	4,500,000.00	(4,121,035.03)	(91.58)
1020.009	Hospital Escrow-SEARHC funded	2,047,417.60	1,346,000.00	701,417.60	52.11
1020.010	Money Market - AML Pool	242,435.28	3,237,261.55	(2,994,826.27)	(92.51)
1020.011	Money Market - FNBA Trust	187,494.70	2,099,326.22	(1,911,831.52)	(91.07)
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		\$15,323,056.48	\$17,419,015.08	(\$2,095,958.60)	(12.03%)
1025					
1025.000	Investments	57,530,235.33	57,245,117.02	285,118.31	.50
1025 - Totals		\$57,530,235.33	\$57,245,117.02	\$285,118.31	0.50%
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.	(59,692,623.37)	(59,925,581.41)	232,958.04	.39
1030 - Totals		(\$59,692,623.37)	(\$59,925,581.41)	\$232,958.04	0.39%
1050					
1050.000	Accts Rec.-Misc Billing	41,975.28	(73,523.03)	115,498.31	157.09
1050.010	Accts Rec.-Utility Billing	64,522.59	62,369.23	2,153.36	3.45
1050.025	Accts Rec.-Ambulance	128,627.18	136,134.06	(7,506.88)	(5.51)
1050.050	Accts Rec.-Collections	1,137,127.33	1,022,733.11	114,394.22	11.19
1050.070	Accts Rec.- Federal	33,386.04	198,759.77	(165,373.73)	(83.20)
1050.080	Accts Rec.-Sales Tax	1,596,767.00	25.00	1,596,742.00	6,386,968.00
1050.081	Accts Rec.-Bed Tax	(9,012.27)	.00	(9,012.27)	+++
1050.100	Interest Receivable	224,090.73	319,698.20	(95,607.47)	(29.91)
1050.200	Property Tax Receivable	229,556.99	154,637.09	74,919.90	48.45
1050.500	Interfund Receivable	403,975.16	1,532,206.16	(1,128,231.00)	(73.63)



Balance Sheet

Through 03/31/21

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				
1050.900	Allowance - Doubtful Acct	(1,137,127.33)	(1,022,733.11)	(114,394.22)	(11.19)
1050 - Totals		\$2,713,888.70	\$2,330,306.48	\$383,582.22	16.46%
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					
1200.030	Prepaid Workers Compensation Insurance	44,777.57	100,682.35	(55,904.78)	(55.53)
1200 - Totals		\$44,777.57	\$100,682.35	(\$55,904.78)	(55.53%)
ASSETS TOTALS		\$20,603,796.72	\$17,397,591.53	\$3,206,205.19	18.43%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2010					
2010.005	Clearing Acct Collections	.00	(3,890.72)	3,890.72	100.00
2010.008	Clearing Acct Harbors	(226,770.14)	(192,005.36)	(34,764.78)	(18.11)
2010.010	Clearing Acct Misc A/R	.00	(1,025.05)	1,025.05	100.00
2010.011	Clearing Acct Utility Donations	1,194.00	354.00	840.00	237.29
2010.025	Clearing Acct Ambulance	11,982.83	13,186.12	(1,203.29)	(9.13)
2010.040	Pcard Liability	(54,829.45)	(34,514.16)	(20,315.29)	(58.86)
2010 - Totals		(\$268,422.76)	(\$217,895.17)	(\$50,527.59)	(23.19%)
2030					
2030.000	Refunds Payable	2,317.47	1,791.45	526.02	29.36
2030 - Totals		\$2,317.47	\$1,791.45	\$526.02	29.36%
2040					
2040.000	Citation Surcharge - St.	160.00	80.00	80.00	100.00
2040 - Totals		\$160.00	\$80.00	\$80.00	100.00%
2050					
2050.004	PERS Payable	.00	79,571.01	(79,571.01)	(100.00)
2050.005	SBS Insurance Payable	(855.05)	789.55	(1,644.60)	(208.30)
2050.006	Deferred Comp Payable	775.00	1,977.99	(1,202.99)	(60.82)
2050.007	Workers Comp Payable	(23,027.28)	(16,134.84)	(6,892.44)	(42.72)
2050.008	Other Payroll Withholding	(219.15)	3,079.26	(3,298.41)	(107.12)
2050.009	Union Dues Withheld	(33.60)	.00	(33.60)	+++
2050.010	Health Insurance Withheld	(1,420.38)	(3,684.09)	2,263.71	61.45
2050.011	Life Insurance Withheld	96.82	1,300.73	(1,203.91)	(92.56)



Balance Sheet

Through 03/31/21

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					
2050.012	SBS Annuities Payable	.00	(79.42)	79.42	100.00
2050.013	Health - Employer Payable	147,394.75	(42,269.95)	189,664.70	448.70
2050.014	Life - Employer Payable	.56	151.91	(151.35)	(99.63)
2050.016	PERS Tier 4	.00	204,200.37	(204,200.37)	(100.00)
2050 - Totals		\$122,711.67	\$228,902.52	(\$106,190.85)	(46.39%)
2070					
2070.001	Business leave Bank PSEA	3,251.51	2,275.24	976.27	42.91
2070.002	Business leave Bank ASEA	(4,442.70)	6,282.77	(10,725.47)	(170.71)
2070 - Totals		(\$1,191.19)	\$8,558.01	(\$9,749.20)	(113.92%)
2100					
2100.001	Deposits - Sales Tax	40,804.69	35,169.69	5,635.00	16.02
2100.002	Deposits - Security Bonds	5,500.00	5,500.00	.00	.00
2100 - Totals		\$46,304.69	\$40,669.69	\$5,635.00	13.86%
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		(\$17,115.12)	\$183,221.50	(\$200,336.62)	(109.34%)
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%)
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%



Balance Sheet

Through 03/31/21

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 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	(21,161,404.60)			
	Fund Expenses	18,038,562.04			
	FUND EQUITY TOTALS	\$20,620,911.84	\$15,757,890.04	\$4,863,021.80	30.86%
	LIABILITIES AND FUND EQUITY TOTALS	\$20,603,796.72	\$15,941,111.54	\$4,662,685.18	29.25%
	Fund 100 - General Fund Totals	\$0.00	\$1,456,479.99	(\$1,456,479.99)	(100.00%)
	Fund Type General Fund Totals	\$0.00	\$1,456,479.99	(\$1,456,479.99)	(100.00%)



Balance Sheet

Through 03/31/21

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.	5,860,507.42	6,745,795.55	(885,288.13)	(13.12)
	1030 - Totals	\$5,860,507.42	\$6,745,795.55	(\$885,288.13)	(13.12%)
1050					
1050.060	Accts Rec.- State	.00	23,019.98	(23,019.98)	(100.00)
1050.070	Accts Rec.- Federal	184,160.15	41,421.36	142,738.79	344.60
	1050 - Totals	\$184,160.15	\$64,441.34	\$119,718.81	185.78%
	ASSETS TOTALS	\$6,044,667.57	\$6,810,236.89	(\$765,569.32)	(11.24%)
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2023					
2023.000	Retainage Payable	3,250.00	77,213.47	(73,963.47)	(95.79)
	2023 - Totals	\$3,250.00	\$77,213.47	(\$73,963.47)	(95.79%)
2030					
2030.000	Refunds Payable	2,150.00	.00	2,150.00	+++
	2030 - Totals	\$2,150.00	\$0.00	\$2,150.00	+++
	LIABILITIES TOTALS	\$5,400.00	\$77,213.47	(\$71,813.47)	(93.01%)
	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	(834,021.92)			
	Fund Expenses	1,346,619.36			
	FUND EQUITY TOTALS	\$6,039,267.57	\$5,064,889.20	\$974,378.37	19.24%



Balance Sheet

Through 03/31/21

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				
	LIABILITIES AND FUND EQUITY TOTALS	\$6,044,667.57	\$5,142,102.67	\$902,564.90	17.55%
Fund	700 - Capital Projects-General Totals	\$0.00	\$1,668,134.22	(\$1,668,134.22)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$1,668,134.22	(\$1,668,134.22)	(100.00%)
Fund Category	Governmental Funds Totals	\$0.00	\$3,124,614.21	(\$3,124,614.21)	(100.00%)
	Grand Totals	\$0.00	\$3,124,614.21	(\$3,124,614.21)	(100.00%)



Income Statement

Through 03/31/21

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							
REVENUE							
Division 300 - Revenue							
Department 301 - Property Tax							
3011							
3011.001	Property Tax Levy	7,262,000.00	(84.30)	7,557,730.52	(295,730.52)	104	7,190,400.62
3011.002	Auto Tax	90,000.00	4,478.56	37,770.60	52,229.40	42	32,810.88
3011.004	Penalty and Interest	60,000.00	2,040.22	72,079.94	(12,079.94)	120	70,365.71
3011.006	Taxes Paid Voluntarily	40,000.00	.00	48,189.04	(8,189.04)	120	45,690.11
3011 - Totals		\$7,452,000.00	\$6,434.48	\$7,715,770.10	(\$263,770.10)	104%	\$7,339,267.32
3012							
3012.000	Less Sr Citizen Exemption	(545,000.00)	.00	(517,369.00)	(27,631.00)	95	(519,905.00)
3012 - Totals		(\$545,000.00)	\$0.00	(\$517,369.00)	(\$27,631.00)	95%	(\$519,905.00)
Department 301 - Property Tax Totals		\$6,907,000.00	\$6,434.48	\$7,198,401.10	(\$291,401.10)	104%	\$6,819,362.32
Department 302 - Sales Tax							
3021							
3021.001	1st Qtr Calendar Yr Sales	2,088,000.00	1,854,903.63	2,197,355.50	(109,355.50)	105	578,882.20
3021.002	2nd Qtr Calendar Yr Sales	3,893,000.00	2,397.43	(26,411.04)	3,919,411.04	(1)	1,733.25
3021.003	3rd Qtr Calendar Yr Sales	3,636,000.00	8,557.39	4,018,338.44	(382,338.44)	111	5,278,123.79
3021.004	4th Qtr Calendar Yr Sales	2,900,000.00	19,022.14	2,174,294.95	725,705.05	75	2,007,088.81
3021.005	Previous Quarters Tax	50,000.00	(337.74)	95,811.15	(45,811.15)	192	110,373.77
3021.006	Penalty & Interest	60,000.00	2,769.43	60,469.49	(469.49)	101	54,779.46
3021.007	Discount	(14,000.00)	(427.16)	(9,000.31)	(4,999.69)	64	(6,521.77)
3021.008	Home Construction Refund	(9,000.00)	.00	(10,938.45)	1,938.45	122	.00
3021.009	Other Sales Tax Revenue	9,200.00	.00	.00	9,200.00	0	7,997.68
3021.010	Fish Box Tax	125,000.00	.00	64,500.00	60,500.00	52	88,960.00
3021 - Totals		\$12,738,200.00	\$1,886,885.12	\$8,564,419.73	\$4,173,780.27	67%	\$8,121,417.19
Department 302 - Sales Tax Totals		\$12,738,200.00	\$1,886,885.12	\$8,564,419.73	\$4,173,780.27	67%	\$8,121,417.19
Department 310 - State Revenue							
3101							
3101.003	Revenue Sharing	376,291.00	.00	377,870.39	(1,579.39)	100	497,524.28
3101.005	Grant Revenue	.00	.00	11,314.65	(11,314.65)	+++	.00
3101.007	Liquor Licenses	23,000.00	.00	11,750.00	11,250.00	51	.00
3101.012	Public Library Assistance	7,000.00	.00	7,000.00	.00	100	7,000.00
3101.016	Miscellaneous	10,500.00	4,795.56	4,795.56	5,704.44	46	.00
3101.017	PERS Relief	396,639.00	99,164.00	297,492.00	99,147.00	75	319,695.00



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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	349.16
3101 - Totals		\$814,430.00	\$103,959.56	\$710,222.60	\$104,207.40	87%	\$824,568.44
Department 310 - State Revenue Totals		\$814,430.00	\$103,959.56	\$710,222.60	\$104,207.40	87%	\$824,568.44
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	17,727.00
3151.003	Grant Revenue	260,000.00	32,979.20	207,456.66	52,543.34	80	292,037.21
3151 - Totals		\$1,360,000.00	\$32,979.20	\$207,456.66	\$1,152,543.34	15%	\$309,764.21
Department 315 - Federal Revenue Totals		\$1,360,000.00	\$32,979.20	\$207,456.66	\$1,152,543.34	15%	\$309,764.21
Department 320 - Licenses & Permits							
3201							
3201.001	Building Permits	95,000.00	6,854.90	119,389.35	(24,389.35)	126	88,862.86
3201.002	Planning & Zoning Permits	10,000.00	400.00	1,928.78	8,071.22	19	2,875.00
3201.003	Parking Permits	1,000.00	30.00	75.00	925.00	8	205.00
3201.004	Public Vehicle/Drivers	9,000.00	400.00	585.00	8,415.00	7	750.00
3201.006	Animal Licenses	3,000.00	.00	470.00	2,530.00	16	1,591.45
3201.007	Itinerant Business Licens	.00	.00	25.00	(25.00)	+++	24.00
3201.008	Miscellaneous	.00	.00	50.00	(50.00)	+++	300.00
3201.011	Park & Rec. Fees	9,000.00	1,025.00	4,728.25	4,271.75	53	7,830.00
3201.012	Centennial Permit Fees	4,000.00	.00	1,000.00	3,000.00	25	850.00
3201 - Totals		\$131,000.00	\$8,709.90	\$128,251.38	\$2,748.62	98%	\$103,288.31
Department 320 - Licenses & Permits Totals		\$131,000.00	\$8,709.90	\$128,251.38	\$2,748.62	98%	\$103,288.31
Department 330 - Services							
3301							
3301.003	Jail Contracts	391,200.00	97,798.50	293,395.50	97,804.50	75	293,395.50
3301.005	Jail-Detox	3,800.00	.00	.00	3,800.00	0	330.00
3301.006	Impound/Storage Fees	8,000.00	875.00	10,785.00	(2,785.00)	135	2,510.00
3301.007	Police Other	8,000.00	128.00	(7,179.60)	15,179.60	(90)	11,192.12
3301.010	E911 Surcharge	180,000.00	14,023.42	122,584.67	57,415.33	68	132,651.12
3301 - Totals		\$591,000.00	\$112,824.92	\$419,585.57	\$171,414.43	71%	\$440,078.74



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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	.00	450.00	21,550.00	2	5,377.17
	3302 - Totals	\$22,000.00	\$0.00	\$450.00	\$21,550.00	2%	\$5,377.17
3321							
3321.001	Ambulance Fees	455,000.00	40,775.82	319,401.37	135,598.63	70	363,222.35
	3321 - Totals	\$455,000.00	\$40,775.82	\$319,401.37	\$135,598.63	70%	\$363,222.35
3331							
3331.001	Library	12,000.00	39.00	250.20	11,749.80	2	7,027.48
3331.002	Library Lost Book Replace	3,000.00	.00	252.00	2,748.00	8	848.00
3331.004	Library-Network	17,000.00	.00	4,687.68	12,312.32	28	.00
	3331 - Totals	\$32,000.00	\$39.00	\$5,189.88	\$26,810.12	16%	\$7,875.48
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	\$153,639.74	\$744,626.82	\$358,373.18	68%	\$816,553.74
Department 340 - Operating Revenue							
3454							
3454.000	Concessions	3,000.00	.00	.00	3,000.00	0	696.65
	3454 - Totals	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$696.65
3491							
3491.000	Jobbing-Labor	600,000.00	89,761.26	273,527.91	326,472.09	46	433,016.23
	3491 - Totals	\$600,000.00	\$89,761.26	\$273,527.91	\$326,472.09	46%	\$433,016.23
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	84.00	916.00	8	3,720.72
	3493 - Totals	\$1,000.00	\$0.00	\$84.00	\$916.00	8%	\$3,720.72
	Department 340 - Operating Revenue Totals	\$605,000.00	\$89,761.26	\$273,611.91	\$331,388.09	45%	\$437,433.60



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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	26,381.75	167,258.20	41,741.80	80	134,672.20
	3601 - Totals	\$209,000.00	\$26,381.75	\$167,258.20	\$41,741.80	80%	\$134,672.20
3602							
3602.000	Rent - Building	9,600.00	.00	7,200.00	2,400.00	75	7,200.00
	3602 - Totals	\$9,600.00	\$0.00	\$7,200.00	\$2,400.00	75%	\$7,200.00
3603							
3603.000	Rent-Centennial Building	160,000.00	2,150.00	15,945.00	144,055.00	10	97,223.18
	3603 - Totals	\$160,000.00	\$2,150.00	\$15,945.00	\$144,055.00	10%	\$97,223.18
3604							
3604.000	Rent-Senior Center	2,000.00	.00	.00	2,000.00	0	312.00
	3604 - Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$312.00
3606							
3606.000	Rent-Tom Young Cabin	8,000.00	1,830.00	7,290.00	710.00	91	5,320.00
	3606 - Totals	\$8,000.00	\$1,830.00	\$7,290.00	\$710.00	91%	\$5,320.00
3610							
3610.000	Interest Income	527,000.00	25,481.28	215,046.45	311,953.55	41	378,774.70
	3610 - Totals	\$527,000.00	\$25,481.28	\$215,046.45	\$311,953.55	41%	\$378,774.70
3615							
3615.000	Gain(Loss)on Investments	.00	33,772.60	284,511.01	(284,511.01)	+++	66,191.04
	3615 - Totals	\$0.00	\$33,772.60	\$284,511.01	(\$284,511.01)	+++	\$66,191.04
3620							
3620.000	Sale of Fixed Assets	.00	782.00	25,327.00	(25,327.00)	+++	.00
	3620 - Totals	\$0.00	\$782.00	\$25,327.00	(\$25,327.00)	+++	\$0.00
3635							
3635.000	Gravel & Rock Royalties	20,000.00	(7,225.00)	43,581.05	(23,581.05)	218	20,479.00
	3635 - Totals	\$20,000.00	(\$7,225.00)	\$43,581.05	(\$23,581.05)	218%	\$20,479.00
3640							
3640.000	Library-Special Sales	2,000.00	221.49	806.02	1,193.98	40	1,046.49
	3640 - Totals	\$2,000.00	\$221.49	\$806.02	\$1,193.98	40%	\$1,046.49
3650							
3650.000	City/St Bldg Cost Reimbur	121,000.00	10,341.21	71,367.88	49,632.12	59	110,213.45
	3650 - Totals	\$121,000.00	\$10,341.21	\$71,367.88	\$49,632.12	59%	\$110,213.45
Department 360 - Uses of Prop & Investment Totals		\$1,058,600.00	\$93,735.33	\$838,332.61	\$220,267.39	79%	\$821,432.06



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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	666,185.22	222,061.78	75	649,155.78
3701.210	Water Interfund Bill	304,247.00	25,353.92	228,185.28	76,061.72	75	234,902.97
3701.220	WWater Interfund Bill	426,092.00	35,507.67	319,569.03	106,522.97	75	289,869.75
3701.230	SWaste Interfund Bill	381,828.00	31,819.00	286,371.00	95,457.00	75	286,760.25
3701.240	Harbor Interfund Bill	287,624.00	23,968.67	215,718.03	71,905.97	75	219,996.72
3701.250	Air Term Interfund Bill	91,065.00	7,588.75	68,298.75	22,766.25	75	73,757.25
3701.260	MSC Interfund Bill	19,418.00	1,618.17	14,563.53	4,854.47	75	12,782.97
3701.270	SMC Interfund Bill	59,944.00	4,995.33	44,957.97	14,986.03	75	47,053.53
3701.300	MIS Interfund Bill	84,175.00	7,014.58	63,131.22	21,043.78	75	67,721.22
3701.310	Garage Interfund Billing	83,312.00	6,942.67	62,484.03	20,827.97	75	59,494.50
3701.320	Maint Fund Interfund Bill	79,608.00	6,634.00	59,706.00	19,902.00	75	56,114.28
3701 - Totals		\$2,705,560.00	\$225,463.34	\$2,029,170.06	\$676,389.94	75%	\$1,997,609.22
Department 370 - Interfund Billings Totals		\$2,705,560.00	\$225,463.34	\$2,029,170.06	\$676,389.94	75%	\$1,997,609.22
Department 380 - Miscellaneous							
3801							
3801.000	Fines and Forfeits	60,000.00	2,092.00	32,978.21	27,021.79	55	51,137.53
3801 - Totals		\$60,000.00	\$2,092.00	\$32,978.21	\$27,021.79	55%	\$51,137.53
3804							
3804.000	Return Check Fee (NSF)	1,000.00	75.00	175.00	825.00	18	475.00
3804 - Totals		\$1,000.00	\$75.00	\$175.00	\$825.00	18%	\$475.00
3805							
3805.000	Cash, (Short)/Long	.00	(285.16)	97.60	(97.60)	+++	(28.83)
3805 - Totals		\$0.00	(\$285.16)	\$97.60	(\$97.60)	+++	(\$28.83)
3807							
3807.000	Miscellaneous	20,000.00	26,756.47	32,165.24	(12,165.24)	161	14,888.88
3807.100	Miscellaneous Grant Revenue	.00	.00	.00	.00	+++	250.00
3807 - Totals		\$20,000.00	\$26,756.47	\$32,165.24	(\$12,165.24)	161%	\$15,138.88
3808							
3808.000	Salary Reimbursement	1,380.00	.00	275.00	1,105.00	20	737.50
3808 - Totals		\$1,380.00	\$0.00	\$275.00	\$1,105.00	20%	\$737.50
3809							
3809.000	Donations	1,800.00	.00	3,000.00	(1,200.00)	167	1,150.00



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3809.001	Donation - Parks and Recreation	.00	.00	.00	.00	+++	10,000.00
3809 - Totals		\$1,800.00	\$0.00	\$3,000.00	(\$1,200.00)	167%	\$11,150.00
3811							
3811.000	Property Damage Reimburse	.00	3,353.90	10,145.22	(10,145.22)	+++	.00
3811 - Totals		\$0.00	\$3,353.90	\$10,145.22	(\$10,145.22)	+++	\$0.00
3820							
3820.000	Bad Debt Collected	3,000.00	108.29	1,346.17	1,653.83	45	5,347.58
3820 - Totals		\$3,000.00	\$108.29	\$1,346.17	\$1,653.83	45%	\$5,347.58
3850							
3850.000	Pcard Rebate	48,000.00	.00	38,494.57	9,505.43	80	34,599.56
3850 - Totals		\$48,000.00	\$0.00	\$38,494.57	\$9,505.43	80%	\$34,599.56
Department 380 - Miscellaneous Totals		\$135,180.00	\$32,100.50	\$118,677.01	\$16,502.99	88%	\$118,557.22
Department 390 - Cash Basis Receipts							
3950							
3950.000	Interfund Transfers In	.00	1,210.41	1,210.41	(1,210.41)	+++	200,000.00
3950.195	Transfer In Visitor Enhancement	.00	.00	.00	.00	+++	80,000.00
3950.400	Transfer In Permanent Fd	1,456,459.00	.00	.00	1,456,459.00	0	723,750.00
3950.410	Transfer In Revolving Fnd	24,000.00	1,061.65	11,347.94	12,652.06	47	16,730.43
3950.420	Transfer In Guarantee Fnd	6,000.00	257.88	2,757.46	3,242.54	46	4,096.66
3950.700	Transfer In Cap Proj Fund	.00	332,918.91	332,918.91	(332,918.91)	+++	.00
3950.708	Transfer In Public Infrastructure Sinking Fund	520,000.00	.00	.00	520,000.00	0	340,000.00
3950 - Totals		\$2,006,459.00	\$335,448.85	\$348,234.72	\$1,658,224.28	17%	\$1,364,577.09
Department 390 - Cash Basis Receipts Totals		\$2,006,459.00	\$335,448.85	\$348,234.72	\$1,658,224.28	17%	\$1,364,577.09
Division 300 - Revenue Totals		\$29,564,429.00	\$2,969,117.28	\$21,161,404.60	\$8,403,024.40	72%	\$21,734,563.40
REVENUE TOTALS		\$29,564,429.00	\$2,969,117.28	\$21,161,404.60	\$8,403,024.40	72%	\$21,734,563.40
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
5110							
5110.001	Regular Salaries/Wages	264,239.90	15,542.32	121,581.04	142,658.86	46	41,980.00
5110.002	Holidays	.00	.00	4,244.96	(4,244.96)	+++	3,015.96
5110.003	Sick Leave	.00	884.48	3,393.92	(3,393.92)	+++	1,508.33



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
5110.010	Temp Wages	27,600.00	2,300.00	21,100.00	6,500.00	76	74,450.00
5110	- Totals	\$291,839.90	\$18,726.80	\$150,319.92	\$141,519.98	52%	\$120,954.29
5120							
5120.001	Annual Leave	13,151.00	.00	5,129.44	8,021.56	39	5,280.65
5120.002	SBS	18,695.98	1,150.33	9,543.71	9,152.27	51	7,738.19
5120.003	Medicare	8,143.61	272.10	2,257.49	5,886.12	28	1,830.42
5120.004	PERS	86,670.12	6,547.89	32,490.79	54,179.33	37	20,254.31
5120.005	Health Insurance	71,716.32	5,267.84	34,877.09	36,839.23	49	16,662.86
5120.006	Life Insurance	8.04	2.49	16.11	(8.07)	200	4.85
5120.007	Workmen's Compensation	1,342.51	63.81	532.15	810.36	40	568.21
5120.008	Unemployment	.00	.00	362.94	(362.94)	+++	.00
5120.011	PERS on Behalf	.00	.00	5,868.00	(5,868.00)	+++	.00
5120	- Totals	\$199,727.58	\$13,304.46	\$91,077.72	\$108,649.86	46%	\$52,339.49
5201							
5201.000	Training and Travel	32,966.00	.00	977.40	31,988.60	3	16,248.56
5201	- Totals	\$32,966.00	\$0.00	\$977.40	\$31,988.60	3%	\$16,248.56
5204							
5204.000	Telephone	14,192.00	139.44	2,194.40	11,997.60	15	2,745.06
5204.001	Cell Phone Stipend	300.00	38.71	238.71	61.29	80	.00
5204	- Totals	\$14,492.00	\$178.15	\$2,433.11	\$12,058.89	17%	\$2,745.06
5206							
5206.000	Supplies	8,600.00	333.59	3,376.01	5,223.99	39	4,825.67
5206	- Totals	\$8,600.00	\$333.59	\$3,376.01	\$5,223.99	39%	\$4,825.67
5211							
5211.000	Data Processing Fees	22,413.00	1,867.75	16,809.75	5,603.25	75	15,246.72
5211	- Totals	\$22,413.00	\$1,867.75	\$16,809.75	\$5,603.25	75%	\$15,246.72
5212							
5212.000	Contracted/Purchased Serv	177,700.00	24,000.00	136,012.00	41,688.00	77	56,458.17
5212	- Totals	\$177,700.00	\$24,000.00	\$136,012.00	\$41,688.00	77%	\$56,458.17
5222							
5222.000	Postage	150.00	.00	.00	150.00	0	32.76
5222	- Totals	\$150.00	\$0.00	\$0.00	\$150.00	0%	\$32.76



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
5224							
5224.000	Dues & Publications	17,415.00	.00	16,475.15	939.85	95	15,677.15
5224 - Totals		\$17,415.00	\$0.00	\$16,475.15	\$939.85	95%	\$15,677.15
5226							
5226.000	Advertising	5,000.00	.00	469.70	4,530.30	9	7,057.60
5226 - Totals		\$5,000.00	\$0.00	\$469.70	\$4,530.30	9%	\$7,057.60
5288							
5288.000	Administrator Contingency	3,000.00	.00	252.84	2,747.16	8	133.50
5288 - Totals		\$3,000.00	\$0.00	\$252.84	\$2,747.16	8%	\$133.50
5289							
5289.000	Mayor Contingency	3,000.00	.00	1,000.00	2,000.00	33	1,276.00
5289 - Totals		\$3,000.00	\$0.00	\$1,000.00	\$2,000.00	33%	\$1,276.00
5290							
5290.000	Other Expenses	33,800.00	415.52	4,286.00	29,514.00	13	16,069.11
5290 - Totals		\$33,800.00	\$415.52	\$4,286.00	\$29,514.00	13%	\$16,069.11
Sub-Department 900 - Human Resources							
5110							
5110.001	Regular Salaries/Wages	163,973.25	11,859.35	77,693.71	86,279.54	47	52,325.96
5110.002	Holidays	.00	.00	4,021.25	(4,021.25)	+++	2,500.09
5110.003	Sick Leave	.00	625.46	4,164.64	(4,164.64)	+++	1,581.88
5110.010	Temp Wages	.00	.00	.00	.00	+++	6,705.68
5110 - Totals		\$163,973.25	\$12,484.81	\$85,879.60	\$78,093.65	52%	\$63,113.61
5120							
5120.001	Annual Leave	.00	.00	5,348.44	(5,348.44)	+++	2,305.69
5120.002	SBS	10,051.39	766.85	5,599.95	4,451.44	56	4,010.21
5120.003	Medicare	2,377.61	181.40	1,324.62	1,052.99	56	948.58
5120.004	PERS	36,074.11	5,294.66	22,618.19	13,455.92	63	21,131.02
5120.005	Health Insurance	60,449.52	1,918.00	31,159.44	29,290.08	52	20,835.68
5120.006	Life Insurance	14.16	1.18	15.10	(.94)	107	12.32
5120.007	Workmen's Compensation	754.29	42.54	310.65	443.64	41	657.20
5120.011	PERS on Behalf	.00	.00	5,096.00	(5,096.00)	+++	.00
5120 - Totals		\$109,721.08	\$8,204.63	\$71,472.39	\$38,248.69	65%	\$49,900.70



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 001 - Administrator & Assembly							
Sub-Department 900 - Human Resources							
5201							
5201.000	Training and Travel	1,300.00	.00	15,012.89	(13,712.89)	1,155	5,840.00
	5201 - Totals	\$1,300.00	\$0.00	\$15,012.89	(\$13,712.89)	1,155%	\$5,840.00
5204							
5204.001	Cell Phone Stipend	.00	25.00	125.00	(125.00)	+++	.00
	5204 - Totals	\$0.00	\$25.00	\$125.00	(\$125.00)	+++	\$0.00
5206							
5206.000	Supplies	2,034.00	651.20	1,284.55	749.45	63	956.10
	5206 - Totals	\$2,034.00	\$651.20	\$1,284.55	\$749.45	63%	\$956.10
5211							
5211.000	Data Processing Fees	12,892.00	1,074.33	9,668.97	3,223.03	75	11,320.47
	5211 - Totals	\$12,892.00	\$1,074.33	\$9,668.97	\$3,223.03	75%	\$11,320.47
5212							
5212.000	Contracted/Purchased Serv	32,000.00	2,900.00	40,791.25	(8,791.25)	127	65,719.02
	5212 - Totals	\$32,000.00	\$2,900.00	\$40,791.25	(\$8,791.25)	127%	\$65,719.02
5224							
5224.000	Dues & Publications	2,025.00	.00	1,172.45	852.55	58	872.92
	5224 - Totals	\$2,025.00	\$0.00	\$1,172.45	\$852.55	58%	\$872.92
5226							
5226.000	Advertising	.00	916.40	2,616.40	(2,616.40)	+++	50.00
	5226 - Totals	\$0.00	\$916.40	\$2,616.40	(\$2,616.40)	+++	\$50.00
5290							
5290.000	Other Expenses	25.00	.00	75.00	(50.00)	300	.00
	5290 - Totals	\$25.00	\$0.00	\$75.00	(\$50.00)	300%	\$0.00
	Sub-Department 900 - Human Resources Totals	\$323,970.33	\$26,256.37	\$228,098.50	\$95,871.83	70%	\$197,772.82
	Department 001 - Administrator & Assembly Totals	\$1,134,073.81	\$85,082.64	\$651,588.10	\$482,485.71	57%	\$506,836.90
	Department 002 - Attorney						
5110							
5110.001	Regular Salaries/Wages	199,359.63	14,369.78	128,062.72	71,296.91	64	119,719.51
5110.002	Holidays	.00	.00	6,823.65	(6,823.65)	+++	7,518.80



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 002 - Attorney							
5110.003	Sick Leave	.00	61.02	4,490.59	(4,490.59)	+++	4,783.44
5110 - Totals		\$199,359.63	\$14,430.80	\$139,376.96	\$59,982.67	70%	\$132,021.75
5120							
5120.001	Annual Leave	10,187.00	1,220.40	6,078.98	4,108.02	60	26,137.31
5120.002	SBS	12,376.68	962.48	7,647.40	4,729.28	62	9,310.15
5120.003	Medicare	3,038.42	227.66	2,119.96	918.46	70	2,309.62
5120.004	PERS	55,542.58	6,202.28	34,760.40	20,782.18	63	40,727.47
5120.005	Health Insurance	41,490.96	3,771.88	33,381.13	8,109.83	80	28,602.08
5120.006	Life Insurance	22.20	1.85	16.65	5.55	75	16.65
5120.007	Workmen's Compensation	917.15	53.38	497.08	420.07	54	670.84
5120.011	PERS on Behalf	.00	.00	5,517.00	(5,517.00)	+++	.00
5120 - Totals		\$123,574.99	\$12,439.93	\$90,018.60	\$33,556.39	73%	\$107,774.12
5201							
5201.000	Training and Travel	7,300.00	.00	115.00	7,185.00	2	1,092.52
5201 - Totals		\$7,300.00	\$0.00	\$115.00	\$7,185.00	2%	\$1,092.52
5204							
5204.000	Telephone	680.00	23.24	253.49	426.51	37	299.16
5204.001	Cell Phone Stipend	600.00	50.00	450.00	150.00	75	450.00
5204 - Totals		\$1,280.00	\$73.24	\$703.49	\$576.51	55%	\$749.16
5206							
5206.000	Supplies	1,200.00	.00	266.80	933.20	22	442.59
5206 - Totals		\$1,200.00	\$0.00	\$266.80	\$933.20	22%	\$442.59
5211							
5211.000	Data Processing Fees	15,723.00	1,310.25	11,792.25	3,930.75	75	11,320.47
5211 - Totals		\$15,723.00	\$1,310.25	\$11,792.25	\$3,930.75	75%	\$11,320.47
5221							
5221.000	Transportation/Vehicles	900.00	.00	300.00	600.00	33	675.00
5221 - Totals		\$900.00	\$0.00	\$300.00	\$600.00	33%	\$675.00
5224							
5224.000	Dues & Publications	660.00	.00	675.00	(15.00)	102	675.00
5224 - Totals		\$660.00	\$0.00	\$675.00	(\$15.00)	102%	\$675.00



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Fund Category Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 500 - Administrative							
Department 002 - Attorney							
5225							
5225.000	Legal Expenditures	22,000.00	136.70	20,401.87	1,598.13	93	102,013.24
5225 - Totals		\$22,000.00	\$136.70	\$20,401.87	\$1,598.13	93%	\$102,013.24
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		\$372,097.62	\$28,390.92	\$263,649.97	\$108,447.65	71%	\$368,729.61
Department 003 - Municipal Clerk							
5110							
5110.001	Regular Salaries/Wages	159,050.79	8,972.00	104,147.84	54,902.95	65	104,875.52
5110.002	Holidays	.00	643.00	1,571.60	(1,571.60)	+++	1,869.88
5110.003	Sick Leave	.00	.00	1,028.80	(1,028.80)	+++	741.60
5110.010	Temp Wages	17,500.00	1,935.00	4,315.00	13,185.00	25	5,036.50
5110 - Totals		\$176,550.79	\$11,550.00	\$111,063.24	\$65,487.55	63%	\$112,523.50
5120							
5120.001	Annual Leave	6,146.00	1,671.80	10,029.84	(3,883.84)	163	8,660.44
5120.002	SBS	11,254.36	812.02	7,485.80	3,768.56	67	7,495.99
5120.003	Medicare	2,662.14	192.08	1,770.71	891.43	67	1,773.11
5120.004	PERS	44,524.64	5,658.10	28,866.20	15,658.44	65	35,788.44
5120.005	Health Insurance	51,322.80	3,169.74	39,795.48	11,527.32	78	35,379.76
5120.006	Life Insurance	28.32	1.72	20.60	7.72	73	21.24
5120.007	Workmen's Compensation	816.41	45.03	415.13	401.28	51	562.48
5120.008	Unemployment	.00	.00	529.79	(529.79)	+++	.00
5120.011	PERS on Behalf	.00	.00	6,350.00	(6,350.00)	+++	.00
5120 - Totals		\$116,754.67	\$11,550.49	\$95,263.55	\$21,491.12	82%	\$89,681.46
5201							
5201.000	Training and Travel	11,525.00	.00	57.00	11,468.00	0	6,010.55
5201 - Totals		\$11,525.00	\$0.00	\$57.00	\$11,468.00	0%	\$6,010.55
5204							
5204.000	Telephone	970.00	23.24	253.49	716.51	26	299.16
5204.001	Cell Phone Stipend	300.00	25.00	225.00	75.00	75	225.00
5204 - Totals		\$1,270.00	\$48.24	\$478.49	\$791.51	38%	\$524.16



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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							
5206							
5206.000	Supplies	11,510.79	68.32	9,580.80	1,929.99	83	6,536.67
	5206 - Totals	\$11,510.79	\$68.32	\$9,580.80	\$1,929.99	83%	\$6,536.67
5211							
5211.000	Data Processing Fees	33,169.00	2,764.08	24,876.72	8,292.28	75	38,349.72
	5211 - Totals	\$33,169.00	\$2,764.08	\$24,876.72	\$8,292.28	75%	\$38,349.72
5212							
5212.000	Contracted/Purchased Serv	34,300.00	.00	13,559.40	20,740.60	40	20,668.38
	5212 - Totals	\$34,300.00	\$0.00	\$13,559.40	\$20,740.60	40%	\$20,668.38
5221							
5221.000	Transportation/Vehicles	900.00	.00	600.00	300.00	67	675.00
	5221 - Totals	\$900.00	\$0.00	\$600.00	\$300.00	67%	\$675.00
5222							
5222.000	Postage	150.00	.00	.00	150.00	0	28.00
	5222 - Totals	\$150.00	\$0.00	\$0.00	\$150.00	0%	\$28.00
5224							
5224.000	Dues & Publications	8,705.00	.00	3,243.67	5,461.33	37	3,152.65
	5224 - Totals	\$8,705.00	\$0.00	\$3,243.67	\$5,461.33	37%	\$3,152.65
5226							
5226.000	Advertising	34,437.50	4,202.40	24,467.35	9,970.15	71	25,276.38
	5226 - Totals	\$34,437.50	\$4,202.40	\$24,467.35	\$9,970.15	71%	\$25,276.38
5227							
5227.001	Rent-Buildings	15,700.00	1,308.62	13,102.24	2,597.76	83	12,836.14
	5227 - Totals	\$15,700.00	\$1,308.62	\$13,102.24	\$2,597.76	83%	\$12,836.14
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	84.31
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$84.31
	Department 003 - Municipal Clerk Totals	\$444,972.75	\$31,492.15	\$296,292.46	\$148,680.29	67%	\$316,346.92
	Department 004 - Finance						
5110							
5110.001	Regular Salaries/Wages	1,110,252.41	67,583.99	587,123.61	523,128.80	53	573,816.54
5110.002	Holidays	.00	843.62	37,150.97	(37,150.97)	+++	32,854.87
5110.003	Sick Leave	.00	2,638.30	33,201.37	(33,201.37)	+++	25,656.08



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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							
5110.004	Overtime	.00	.00	5,249.13	(5,249.13)	+++	219.64
5110.010	Temp Wages	5,000.00	.00	32,565.00	(27,565.00)	651	21,112.70
5110 - Totals		\$1,115,252.41	\$71,065.91	\$695,290.08	\$419,962.33	62%	\$653,659.83
5120							
5120.001	Annual Leave	34,524.00	5,152.46	59,852.03	(25,328.03)	173	55,147.98
5120.002	SBS	62,206.27	4,673.74	45,552.18	16,654.09	73	43,449.84
5120.003	Medicare	14,714.24	1,105.55	10,947.30	3,766.94	74	10,277.70
5120.004	PERS	267,544.66	29,699.68	165,394.45	102,150.21	62	194,369.06
5120.005	Health Insurance	265,106.36	25,173.12	223,658.96	41,447.40	84	181,387.16
5120.006	Life Insurance	161.52	13.94	125.70	35.82	78	120.34
5120.007	Workmen's Compensation	4,509.52	247.97	2,460.82	2,048.70	55	3,240.22
5120.011	PERS on Behalf	.00	.00	27,325.00	(27,325.00)	+++	.00
5120 - Totals		\$648,766.57	\$66,066.46	\$535,316.44	\$113,450.13	83%	\$487,992.30
5201							
5201.000	Training and Travel	18,100.00	.00	.00	18,100.00	0	6,754.92
5201 - Totals		\$18,100.00	\$0.00	\$0.00	\$18,100.00	0%	\$6,754.92
5204							
5204.000	Telephone	.00	.00	(10.00)	10.00	+++	(90.00)
5204.001	Cell Phone Stipend	.00	25.00	175.00	(175.00)	+++	.00
5204 - Totals		\$0.00	\$25.00	\$165.00	(\$165.00)	+++	(\$90.00)
5206							
5206.000	Supplies	12,000.00	646.33	6,729.11	5,270.89	56	5,411.83
5206 - Totals		\$12,000.00	\$646.33	\$6,729.11	\$5,270.89	56%	\$5,411.83
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	115,979.22	38,659.78	75	102,779.28
5211 - Totals		\$154,639.00	\$12,886.58	\$115,979.22	\$38,659.78	75%	\$102,779.28
5212							
5212.000	Contracted/Purchased Serv	130,600.00	2,163.85	82,830.26	47,769.74	63	110,557.63
5212 - Totals		\$130,600.00	\$2,163.85	\$82,830.26	\$47,769.74	63%	\$110,557.63



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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							
5214							
5214.000	Interdepartment Services	.00	.00	1,009.78	(1,009.78)	+++	.00
5214 - Totals		\$0.00	\$0.00	\$1,009.78	(\$1,009.78)	+++	\$0.00
5222							
5222.000	Postage	500.00	.00	14.30	485.70	3	648.85
5222 - Totals		\$500.00	\$0.00	\$14.30	\$485.70	3%	\$648.85
5223							
5223.000	Tools & Small Equipment	500.00	.00	.00	500.00	0	129.00
5223 - Totals		\$500.00	\$0.00	\$0.00	\$500.00	0%	\$129.00
5224							
5224.000	Dues & Publications	415.00	.00	395.00	20.00	95	225.00
5224 - Totals		\$415.00	\$0.00	\$395.00	\$20.00	95%	\$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
5226							
5226.000	Advertising	4,800.00	.00	1,115.70	3,684.30	23	6,408.15
5226 - Totals		\$4,800.00	\$0.00	\$1,115.70	\$3,684.30	23%	\$6,408.15
5229							
5229.000	Investment Expenses	81,000.00	14,007.61	49,229.99	31,770.01	61	55,227.86
5229 - Totals		\$81,000.00	\$14,007.61	\$49,229.99	\$31,770.01	61%	\$55,227.86
5265							
5265.000	ARSSTC Fees	.00	8,118.37	67,198.83	(67,198.83)	+++	.00
5265 - Totals		\$0.00	\$8,118.37	\$67,198.83	(\$67,198.83)	+++	\$0.00
5290							
5290.000	Other Expenses	900.00	828.12	(159,035.02)	159,935.02	(17,671)	920.00
5290 - Totals		\$900.00	\$828.12	(\$159,035.02)	\$159,935.02	(17,671%)	\$920.00
Department 004 - Finance Totals		\$2,168,472.98	\$175,808.23	\$1,396,238.69	\$772,234.29	64%	\$1,430,654.65
Department 005 - Assessing							
5110							
5110.001	Regular Salaries/Wages	198,885.08	14,487.28	130,344.34	68,540.74	66	112,990.12
5110.002	Holidays	.00	201.76	7,019.24	(7,019.24)	+++	7,288.76
5110.003	Sick Leave	.00	231.12	3,493.27	(3,493.27)	+++	7,055.73



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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							
5110.010	Temp Wages	.00	.00	1,600.00	(1,600.00)	+++	.00
5110 - Totals		\$198,885.08	\$14,920.16	\$142,456.85	\$56,428.23	72%	\$127,334.61
5120							
5120.001	Annual Leave	7,719.00	462.24	3,450.06	4,268.94	45	21,010.33
5120.002	SBS	12,664.73	942.96	8,944.26	3,720.47	71	9,131.03
5120.003	Medicare	2,995.77	223.04	2,115.64	880.13	71	2,159.89
5120.004	PERS	55,831.30	6,322.12	34,684.49	21,146.81	62	39,939.20
5120.005	Health Insurance	90,674.28	4,796.13	42,445.75	48,228.53	47	32,238.10
5120.006	Life Insurance	30.24	2.52	22.01	8.23	73	19.33
5120.007	Workmen's Compensation	914.72	52.30	490.64	424.08	54	639.80
5120.008	Unemployment	.00	.00	5,902.53	(5,902.53)	+++	.00
5120.011	PERS on Behalf	.00	.00	5,877.00	(5,877.00)	+++	.00
5120 - Totals		\$170,830.04	\$12,801.31	\$103,932.38	\$66,897.66	61%	\$105,137.68
5201							
5201.000	Training and Travel	4,750.00	.00	10,404.31	(5,654.31)	219	5,447.15
5201 - Totals		\$4,750.00	\$0.00	\$10,404.31	(\$5,654.31)	219%	\$5,447.15
5204							
5204.000	Telephone	798.00	46.48	506.98	291.02	64	598.32
5204.001	Cell Phone Stipend	600.00	.00	.00	600.00	0	312.10
5204 - Totals		\$1,398.00	\$46.48	\$506.98	\$891.02	36%	\$910.42
5206							
5206.000	Supplies	1,500.00	30.85	421.12	1,078.88	28	287.19
5206 - Totals		\$1,500.00	\$30.85	\$421.12	\$1,078.88	28%	\$287.19
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	.00	1,000.00	0	52.50
5207 - Totals		\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$52.50
5211							
5211.000	Data Processing Fees	36,161.00	3,013.42	27,120.78	9,040.22	75	25,653.78
5211 - Totals		\$36,161.00	\$3,013.42	\$27,120.78	\$9,040.22	75%	\$25,653.78
5212							
5212.000	Contracted/Purchased Serv	38,000.00	3,453.70	19,158.70	18,841.30	50	24,804.20
5212 - Totals		\$38,000.00	\$3,453.70	\$19,158.70	\$18,841.30	50%	\$24,804.20



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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 005 - Assessing							
5221							
5221.000	Transportation/Vehicles	3,725.00	295.45	2,695.56	1,029.44	72	2,923.91
5221 - Totals		\$3,725.00	\$295.45	\$2,695.56	\$1,029.44	72%	\$2,923.91
5222							
5222.000	Postage	5,800.00	.00	.00	5,800.00	0	14.35
5222 - Totals		\$5,800.00	\$0.00	\$0.00	\$5,800.00	0%	\$14.35
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	220.00	9,225.00	2	50.00
5224 - Totals		\$9,445.00	\$0.00	\$220.00	\$9,225.00	2%	\$50.00
5226							
5226.000	Advertising	1,500.00	613.85	613.85	886.15	41	1,837.10
5226 - Totals		\$1,500.00	\$613.85	\$613.85	\$886.15	41%	\$1,837.10
Department 005 - Assessing Totals		\$474,994.12	\$35,175.22	\$307,530.53	\$167,463.59	65%	\$294,452.89
Department 006 - Planning							
5110							
5110.001	Regular Salaries/Wages	136,369.89	10,123.82	93,210.14	43,159.75	68	67,058.88
5110.002	Holidays	.00	640.32	3,511.92	(3,511.92)	+++	2,318.80
5110.003	Sick Leave	.00	184.67	184.67	(184.67)	+++	.00
5110.010	Temp Wages	.00	.00	1,610.00	(1,610.00)	+++	37,102.00
5110 - Totals		\$136,369.89	\$10,948.81	\$98,516.73	\$37,853.16	72%	\$106,479.68
5120							
5120.001	Annual Leave	4,510.00	.00	1,920.96	2,589.04	43	2,003.36
5120.002	SBS	8,635.77	672.69	6,170.59	2,465.18	71	6,649.93
5120.003	Medicare	2,042.77	159.12	1,459.63	583.14	71	1,573.00
5120.004	PERS	32,730.91	4,433.74	23,766.13	8,964.78	73	22,232.86
5120.005	Health Insurance	51,322.80	2,942.18	25,167.74	26,155.06	49	17,456.48
5120.006	Life Insurance	14.16	1.85	15.98	(1.82)	113	12.63
5120.007	Workmen's Compensation	627.44	37.32	342.35	285.09	55	499.01
5120.011	PERS on Behalf	.00	.00	4,051.00	(4,051.00)	+++	.00
5120 - Totals		\$99,883.85	\$8,246.90	\$62,894.38	\$36,989.47	63%	\$50,427.27



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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 500 - Administrative							
Department 006 - Planning							
5201							
5201.000	Training and Travel	9,000.00	105.00	5,755.63	3,244.37	64	1,734.31
	5201 - Totals	\$9,000.00	\$105.00	\$5,755.63	\$3,244.37	64%	\$1,734.31
5204							
5204.001	Cell Phone Stipend	300.00	25.00	225.00	75.00	75	.00
	5204 - Totals	\$300.00	\$25.00	\$225.00	\$75.00	75%	\$0.00
5206							
5206.000	Supplies	2,500.00	.00	104.05	2,395.95	4	305.45
	5206 - Totals	\$2,500.00	\$0.00	\$104.05	\$2,395.95	4%	\$305.45
5207							
5207.000	Repairs & Maintenance	820.00	.00	.00	820.00	0	52.50
	5207 - Totals	\$820.00	\$0.00	\$0.00	\$820.00	0%	\$52.50
5211							
5211.000	Data Processing Fees	18,238.00	1,519.83	13,678.47	4,559.53	75	13,055.22
	5211 - Totals	\$18,238.00	\$1,519.83	\$13,678.47	\$4,559.53	75%	\$13,055.22
5212							
5212.000	Contracted/Purchased Serv	16,500.00	.00	6,900.00	9,600.00	42	6,900.00
	5212 - Totals	\$16,500.00	\$0.00	\$6,900.00	\$9,600.00	42%	\$6,900.00
5222							
5222.000	Postage	.00	9.80	36.65	(36.65)	+++	10.78
	5222 - Totals	\$0.00	\$9.80	\$36.65	(\$36.65)	+++	\$10.78
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	100.00	660.00	13	100.00
	5224 - Totals	\$760.00	\$0.00	\$100.00	\$660.00	13%	\$100.00
5226							
5226.000	Advertising	.00	621.69	1,111.64	(1,111.64)	+++	3,511.45
	5226 - Totals	\$0.00	\$621.69	\$1,111.64	(\$1,111.64)	+++	\$3,511.45
5290							
5290.000	Other Expenses	.00	.00	562.77	(562.77)	+++	80.00
	5290 - Totals	\$0.00	\$0.00	\$562.77	(\$562.77)	+++	\$80.00



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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 Totals	\$284,571.74	\$21,477.03	\$189,885.32	\$94,686.42	67%	\$182,656.66
Department	007 - General Office						
Sub-Department	801 - 100 Lincoln St Bldg						
5203							
5203.001	Electric	52,000.00	5,793.26	39,906.60	12,093.40	77	38,207.12
	5203 - Totals	\$52,000.00	\$5,793.26	\$39,906.60	\$12,093.40	77%	\$38,207.12
5205							
5205.000	Insurance	121,212.00	294.86	161,452.35	(40,240.35)	133	113,889.01
	5205 - Totals	\$121,212.00	\$294.86	\$161,452.35	(\$40,240.35)	133%	\$113,889.01
5206							
5206.000	Supplies	11,765.00	.00	7,974.81	3,790.19	68	6,382.00
	5206 - Totals	\$11,765.00	\$0.00	\$7,974.81	\$3,790.19	68%	\$6,382.00
5207							
5207.000	Repairs & Maintenance	2,610.00	.00	198.41	2,411.59	8	1,000.00
	5207 - Totals	\$2,610.00	\$0.00	\$198.41	\$2,411.59	8%	\$1,000.00
5208							
5208.000	Bldg Repair & Maint	75,515.00	18,878.75	56,636.25	18,878.75	75	26,421.78
	5208 - Totals	\$75,515.00	\$18,878.75	\$56,636.25	\$18,878.75	75%	\$26,421.78
5212							
5212.000	Contracted/Purchased Serv	34,908.00	3,066.91	26,828.85	8,079.15	77	25,761.05
	5212 - Totals	\$34,908.00	\$3,066.91	\$26,828.85	\$8,079.15	77%	\$25,761.05
5221							
5221.000	Transportation/Vehicles	4,355.00	213.00	2,067.00	2,288.00	47	2,421.55
	5221 - Totals	\$4,355.00	\$213.00	\$2,067.00	\$2,288.00	47%	\$2,421.55
5222							
5222.000	Postage	24,000.00	6,576.84	18,201.18	5,798.82	76	16,429.78
	5222 - Totals	\$24,000.00	\$6,576.84	\$18,201.18	\$5,798.82	76%	\$16,429.78
5227							
5227.002	Rent-Equipment	6,600.00	529.80	3,688.74	2,911.26	56	3,665.10
	5227 - Totals	\$6,600.00	\$529.80	\$3,688.74	\$2,911.26	56%	\$3,665.10
5231							
5231.000	Credit Card Expense	70,000.00	1,158.21	64,442.73	5,557.27	92	63,655.04
	5231 - Totals	\$70,000.00	\$1,158.21	\$64,442.73	\$5,557.27	92%	\$63,655.04
	Sub-Department 801 - 100 Lincoln St Bldg Totals	\$402,965.00	\$36,511.63	\$381,396.92	\$21,568.08	95%	\$297,832.43



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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							
5203							
5203.001	Electric	70,000.00	5,420.62	48,779.75	21,220.25	70	49,258.83
5203.005	Heating Fuel	1,000.00	.00	.00	1,000.00	0	.00
5203.006	Interruptable electric	25,000.00	606.80	13,456.89	11,543.11	54	21,401.04
	5203 - Totals	\$96,000.00	\$6,027.42	\$62,236.64	\$33,763.36	65%	\$70,659.87
5204							
5204.000	Telephone	1,500.00	103.93	294.17	1,205.83	20	1,343.94
	5204 - Totals	\$1,500.00	\$103.93	\$294.17	\$1,205.83	20%	\$1,343.94
5208							
5208.000	Bldg Repair & Maint	61,812.00	15,453.00	46,359.00	15,453.00	75	38,883.71
	5208 - Totals	\$61,812.00	\$15,453.00	\$46,359.00	\$15,453.00	75%	\$38,883.71
5212							
5212.000	Contracted/Purchased Serv	54,708.00	4,448.81	40,039.29	14,668.71	73	40,039.29
	5212 - Totals	\$54,708.00	\$4,448.81	\$40,039.29	\$14,668.71	73%	\$40,039.29
	Sub-Department 802 - 304 Lake St Building Totals	\$214,020.00	\$26,033.16	\$148,929.10	\$65,090.90	70%	\$150,926.81
	Department 007 - General Office Totals	\$616,985.00	\$62,544.79	\$530,326.02	\$86,658.98	86%	\$448,759.24
Department 008 - Other Expenditures							
5212							
5212.001	Sitka Historical Contract	97,200.00	.00	72,900.00	24,300.00	75	72,900.00
5212.002	SEDA Contract	63,000.00	.00	47,250.00	15,750.00	75	47,250.00
	5212 - Totals	\$160,200.00	\$0.00	\$120,150.00	\$40,050.00	75%	\$120,150.00
5228							
5228.000	Donations	125,000.00	.00	112,933.00	12,067.00	90	119,260.00
5228.001	Pass through grants	60,000.80	.00	.00	60,000.80	0	40,636.90
	5228 - Totals	\$185,000.80	\$0.00	\$112,933.00	\$72,067.80	61%	\$159,896.90
	Department 008 - Other Expenditures Totals	\$345,200.80	\$0.00	\$233,083.00	\$112,117.80	68%	\$280,046.90
	Division 500 - Administrative Totals	\$5,841,368.82	\$439,970.98	\$3,868,594.09	\$1,972,774.73	66%	\$3,828,483.77
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	237,993.18	4,155.20	33,735.03	204,258.15	14	31,883.70



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 800 - Administration							
5110.002	Holidays	.00	.00	1,662.08	(1,662.08)	+++	2,114.28
5110.003	Sick Leave	.00	.00	337.61	(337.61)	+++	2,085.54
5110.010	Temp Wages	.00	14,460.80	133,131.52	(133,131.52)	+++	131,640.10
5110 - Totals		\$237,993.18	\$18,616.00	\$168,866.24	\$69,126.94	71%	\$167,723.62
5120							
5120.001	Annual Leave	6,279.00	.00	3,324.16	2,954.84	53	2,006.88
5120.002	SBS	11,811.01	1,145.75	7,898.20	3,912.81	67	10,445.75
5120.003	Medicare	3,337.43	271.02	2,506.55	830.88	75	2,470.88
5120.004	PERS	128,771.63	3,181.14	10,890.14	117,881.49	8	15,686.94
5120.005	Health Insurance	11,266.20	1,024.18	9,063.99	2,202.21	80	7,766.40
5120.006	Life Insurance	8.04	.67	6.03	2.01	75	6.03
5120.007	Workmen's Compensation	9,140.77	573.72	5,383.35	3,757.42	59	6,870.95
5120.011	PERS on Behalf	.00	.00	4,533.00	(4,533.00)	+++	.00
5120 - Totals		\$170,614.08	\$6,196.48	\$43,605.42	\$127,008.66	26%	\$45,253.83
5201							
5201.000	Training and Travel	18,000.00	66.32	317.60	17,682.40	2	3,765.23
5201 - Totals		\$18,000.00	\$66.32	\$317.60	\$17,682.40	2%	\$3,765.23
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	9,001.18	49,104.95	61,030.05	45	52,069.62
5204 - Totals		\$110,135.00	\$9,001.18	\$49,104.95	\$61,030.05	45%	\$52,069.62
5205							
5205.000	Insurance	95,356.00	.00	128,547.09	(33,191.09)	135	90,627.74
5205 - Totals		\$95,356.00	\$0.00	\$128,547.09	(\$33,191.09)	135%	\$90,627.74
5206							
5206.000	Supplies	10,000.00	553.35	2,973.68	7,026.32	30	3,927.59
5206 - Totals		\$10,000.00	\$553.35	\$2,973.68	\$7,026.32	30%	\$3,927.59
5207							
5207.000	Repairs & Maintenance	2,000.00	.00	25.83	1,974.17	1	.00
5207 - Totals		\$2,000.00	\$0.00	\$25.83	\$1,974.17	1%	\$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							
5208							
5208.000	Bldg Repair & Maint	7,500.00	1,875.00	5,625.00	1,875.00	75	9,920.62
5208 - Totals		\$7,500.00	\$1,875.00	\$5,625.00	\$1,875.00	75%	\$9,920.62
5211							
5211.000	Data Processing Fees	448,678.00	37,389.83	336,508.47	112,169.53	75	334,369.53
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	22,500.00
5211 - Totals		\$448,678.00	\$37,389.83	\$336,508.47	\$112,169.53	75%	\$356,869.53
5212							
5212.000	Contracted/Purchased Serv	6,600.00	.00	(155.02)	6,755.02	(2)	1,728.10
5212 - Totals		\$6,600.00	\$0.00	(\$155.02)	\$6,755.02	(2%)	\$1,728.10
5221							
5221.000	Transportation/Vehicles	900.00	75.00	675.00	225.00	75	675.00
5221 - Totals		\$900.00	\$75.00	\$675.00	\$225.00	75%	\$675.00
5222							
5222.000	Postage	.00	.00	.00	.00	+++	59.52
5222 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$59.52
5223							
5223.000	Tools & Small Equipment	12,000.00	.00	1,693.67	10,306.33	14	3,077.95
5223 - Totals		\$12,000.00	\$0.00	\$1,693.67	\$10,306.33	14%	\$3,077.95
5224							
5224.000	Dues & Publications	2,500.00	.00	1,144.92	1,355.08	46	601.06
5224 - Totals		\$2,500.00	\$0.00	\$1,144.92	\$1,355.08	46%	\$601.06
5226							
5226.000	Advertising	5,600.00	.00	504.00	5,096.00	9	1,894.90
5226 - Totals		\$5,600.00	\$0.00	\$504.00	\$5,096.00	9%	\$1,894.90
5227							
5227.001	Rent-Buildings	14,100.00	599.00	10,536.68	3,563.32	75	11,625.00
5227.002	Rent-Equipment	600.00	.00	350.94	249.06	58	.00
5227 - Totals		\$14,700.00	\$599.00	\$10,887.62	\$3,812.38	74%	\$11,625.00
5290							
5290.000	Other Expenses	19,000.00	664.97	2,979.42	16,020.58	16	10,546.37
5290 - Totals		\$19,000.00	\$664.97	\$2,979.42	\$16,020.58	16%	\$10,546.37



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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	Governmental Funds						
Fund Type	General Fund						
Fund	100 - General Fund						
	EXPENSE						
Division	520 - Public Safety						
Department	021 - Police						
	Sub-Department 800 - Administration Totals	\$1,162,576.26	\$75,037.13	\$753,303.89	\$409,272.37	65%	\$760,365.68
	Sub-Department 803 - Patrol						
5110							
5110.001	Regular Salaries/Wages	1,119,759.72	73,807.26	624,763.57	494,996.15	56	440,767.29
5110.002	Holidays	.00	.00	42,681.56	(42,681.56)	+++	32,281.84
5110.003	Sick Leave	.00	.00	4,361.35	(4,361.35)	+++	.00
5110.004	Overtime	224,796.00	4,798.78	103,330.11	121,465.89	46	146,639.62
5110.010	Temp Wages	.00	9,616.00	87,746.00	(87,746.00)	+++	85,292.40
	5110 - Totals	\$1,344,555.72	\$88,222.04	\$862,882.59	\$481,673.13	64%	\$704,981.15
5120							
5120.001	Annual Leave	54,988.00	3,675.68	61,761.23	(6,773.23)	112	51,545.12
5120.002	SBS	80,158.92	5,645.59	56,748.66	23,410.26	71	46,457.71
5120.003	Medicare	20,293.25	1,335.41	13,423.43	6,869.82	66	10,989.21
5120.004	PERS	269,022.49	35,253.97	191,092.73	77,929.76	71	200,477.15
5120.005	Health Insurance	355,479.12	31,394.36	234,004.22	121,474.90	66	147,193.40
5120.006	Life Insurance	115.20	15.50	125.48	(10.28)	109	101.69
5120.007	Workmen's Compensation	70,186.04	3,803.63	36,731.06	33,454.98	52	38,980.02
5120.011	PERS on Behalf	.00	.00	34,304.00	(34,304.00)	+++	.00
	5120 - Totals	\$850,243.02	\$81,124.14	\$628,190.81	\$222,052.21	74%	\$495,744.30
5201							
5201.000	Training and Travel	27,000.00	257.00	22,067.81	4,932.19	82	7,241.45
	5201 - Totals	\$27,000.00	\$257.00	\$22,067.81	\$4,932.19	82%	\$7,241.45
5202							
5202.000	Uniforms	17,400.00	381.50	16,301.13	1,098.87	94	8,566.60
	5202 - Totals	\$17,400.00	\$381.50	\$16,301.13	\$1,098.87	94%	\$8,566.60
5204							
5204.001	Cell Phone Stipend	1,200.00	200.00	1,489.51	(289.51)	124	675.00
	5204 - Totals	\$1,200.00	\$200.00	\$1,489.51	(\$289.51)	124%	\$675.00
5206							
5206.000	Supplies	11,000.00	205.67	6,340.31	4,659.69	58	3,538.00
	5206 - Totals	\$11,000.00	\$205.67	\$6,340.31	\$4,659.69	58%	\$3,538.00
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



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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							
5212							
5212.000	Contracted/Purchased Serv	5,000.00	.00	286.87	4,713.13	6	1,449.26
	5212 - Totals	\$5,000.00	\$0.00	\$286.87	\$4,713.13	6%	\$1,449.26
5221							
5221.000	Transportation/Vehicles	108,532.00	12,917.32	96,087.85	12,444.15	89	68,827.65
	5221 - Totals	\$108,532.00	\$12,917.32	\$96,087.85	\$12,444.15	89%	\$68,827.65
5223							
5223.000	Tools & Small Equipment	7,500.00	.00	7,000.28	499.72	93	3,622.22
	5223 - Totals	\$7,500.00	\$0.00	\$7,000.28	\$499.72	93%	\$3,622.22
5290							
5290.000	Other Expenses	13,500.00	3,520.33	9,638.63	3,861.37	71	6,005.88
	5290 - Totals	\$13,500.00	\$3,520.33	\$9,638.63	\$3,861.37	71%	\$6,005.88
	Sub-Department 803 - Patrol Totals	\$2,386,730.74	\$186,828.00	\$1,650,285.79	\$736,444.95	69%	\$1,300,651.51
	Sub-Department 804 - Services						
5110							
5110.001	Regular Salaries/Wages	302,255.79	18,382.82	153,459.14	148,796.65	51	148,772.22
5110.002	Holidays	.00	.00	11,129.94	(11,129.94)	+++	10,082.88
5110.004	Overtime	.00	995.54	18,750.85	(18,750.85)	+++	26,758.40
5110.010	Temp Wages	.00	.00	.00	.00	+++	19,715.00
	5110 - Totals	\$302,255.79	\$19,378.36	\$183,339.93	\$118,915.86	61%	\$205,328.50
5120							
5120.001	Annual Leave	16,834.00	688.00	13,492.83	3,341.17	80	7,289.12
5120.002	SBS	19,559.91	1,230.06	11,982.16	7,577.75	61	13,033.45
5120.003	Medicare	4,626.72	290.97	2,834.29	1,792.43	61	3,082.92
5120.004	PERS	66,495.98	9,133.61	47,717.97	18,778.01	72	56,732.47
5120.005	Health Insurance	159,367.68	11,434.96	101,199.39	58,168.29	64	52,330.78
5120.006	Life Insurance	36.36	4.37	39.01	(2.65)	107	30.11
5120.007	Workmen's Compensation	1,390.32	68.22	664.63	725.69	48	958.79
5120.011	PERS on Behalf	.00	.00	9,439.00	(9,439.00)	+++	.00
	5120 - Totals	\$268,310.97	\$22,850.19	\$187,369.28	\$80,941.69	70%	\$133,457.64



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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 804 - Services							
5201							
5201.000	Training and Travel	9,450.00	.00	2,430.47	7,019.53	26	2,437.93
	5201 - Totals	\$9,450.00	\$0.00	\$2,430.47	\$7,019.53	26%	\$2,437.93
5202							
5202.000	Uniforms	1,400.00	.00	851.81	548.19	61	337.92
	5202 - Totals	\$1,400.00	\$0.00	\$851.81	\$548.19	61%	\$337.92
5206							
5206.000	Supplies	7,000.00	218.02	2,298.70	4,701.30	33	2,162.73
	5206 - Totals	\$7,000.00	\$218.02	\$2,298.70	\$4,701.30	33%	\$2,162.73
5222							
5222.000	Postage	4,000.00	239.50	2,651.33	1,348.67	66	2,297.86
	5222 - Totals	\$4,000.00	\$239.50	\$2,651.33	\$1,348.67	66%	\$2,297.86
5224							
5224.000	Dues & Publications	.00	.00	.00	.00	+++	339.00
	5224 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$339.00
5226							
5226.000	Advertising	.00	.00	319.20	(319.20)	+++	396.00
	5226 - Totals	\$0.00	\$0.00	\$319.20	(\$319.20)	+++	\$396.00
5290							
5290.000	Other Expenses	6,000.00	350.00	5,120.00	880.00	85	1,561.99
	5290 - Totals	\$6,000.00	\$350.00	\$5,120.00	\$880.00	85%	\$1,561.99
	Sub-Department 804 - Services Totals	\$598,416.76	\$43,036.07	\$384,380.72	\$214,036.04	64%	\$348,319.57
	Sub-Department 805 - Animal Control						
5110							
5110.001	Regular Salaries/Wages	48,830.49	3,857.60	32,186.85	16,643.64	66	27,989.07
5110.002	Holidays	.00	.00	1,735.92	(1,735.92)	+++	1,688.00
5110.004	Overtime	.00	.00	.00	.00	+++	143.58
	5110 - Totals	\$48,830.49	\$3,857.60	\$33,922.77	\$14,907.72	69%	\$29,820.65
5120							
5120.001	Annual Leave	2,899.00	.00	2,338.67	560.33	81	6,074.40
5120.002	SBS	3,170.58	236.48	2,222.91	947.67	70	2,200.32



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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 520 - Public Safety							
Department 021 - Police							
Sub-Department 805 - Animal Control							
5120.003	Medicare	749.94	55.94	525.80	224.14	70	520.47
5120.004	PERS	10,742.76	1,554.68	8,683.59	2,059.17	81	10,172.90
5120.005	Health Insurance	33,582.96	3,053.00	27,019.05	6,563.91	80	23,150.72
5120.006	Life Insurance	14.16	1.18	10.62	3.54	75	10.62
5120.007	Workmen's Compensation	2,602.70	146.20	1,374.28	1,228.42	53	1,913.22
5120.011	PERS on Behalf	.00	.00	1,412.00	(1,412.00)	+++	.00
5120 - Totals		\$53,762.10	\$5,047.48	\$43,586.92	\$10,175.18	81%	\$44,042.65
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	824.89	6,974.02	4,025.98	63	7,156.96
5203.005	Heating Fuel	7,000.00	1,280.08	4,079.59	2,920.41	58	7,885.34
5203 - Totals		\$18,000.00	\$2,104.97	\$11,053.61	\$6,946.39	61%	\$15,042.30
5204							
5204.000	Telephone	620.00	111.85	495.92	124.08	80	486.16
5204 - Totals		\$620.00	\$111.85	\$495.92	\$124.08	80%	\$486.16
5206							
5206.000	Supplies	4,500.00	653.99	3,203.76	1,296.24	71	2,327.57
5206 - Totals		\$4,500.00	\$653.99	\$3,203.76	\$1,296.24	71%	\$2,327.57
5207							
5207.000	Repairs & Maintenance	1,000.00	133.19	224.37	775.63	22	625.92
5207 - Totals		\$1,000.00	\$133.19	\$224.37	\$775.63	22%	\$625.92
5208							
5208.000	Bldg Repair & Maint	9,624.00	2,406.00	7,218.00	2,406.00	75	4,248.95
5208 - Totals		\$9,624.00	\$2,406.00	\$7,218.00	\$2,406.00	75%	\$4,248.95
5212							
5212.000	Contracted/Purchased Serv	5,820.00	61.36	4,821.47	998.53	83	5,023.26
5212 - Totals		\$5,820.00	\$61.36	\$4,821.47	\$998.53	83%	\$5,023.26



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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 520 - Public Safety							
Department 021 - Police							
Sub-Department 805 - Animal Control							
5221							
5221.000	Transportation/Vehicles	3,566.00	184.14	1,560.85	2,005.15	44	1,949.68
	5221 - Totals	\$3,566.00	\$184.14	\$1,560.85	\$2,005.15	44%	\$1,949.68
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	\$14,560.58	\$106,193.65	\$43,528.94	71%	\$103,696.34
	Sub-Department 806 - Jail						
5110							
5110.001	Regular Salaries/Wages	252,756.23	18,642.39	171,225.60	81,530.63	68	161,888.04
5110.002	Holidays	.00	.00	11,588.94	(11,588.94)	+++	11,624.76
5110.003	Sick Leave	.00	.00	1,343.91	(1,343.91)	+++	.00
5110.004	Overtime	.00	693.34	17,984.09	(17,984.09)	+++	19,466.83
	5110 - Totals	\$252,756.23	\$19,335.73	\$202,142.54	\$50,613.69	80%	\$192,979.63
5120							
5120.001	Annual Leave	14,073.00	1,154.88	7,309.84	6,763.16	52	10,246.79
5120.002	SBS	16,358.13	1,256.08	12,886.57	3,471.56	79	12,457.80
5120.003	Medicare	3,869.41	297.10	3,048.17	821.24	79	2,946.79
5120.004	PERS	55,606.53	8,565.93	49,721.63	5,884.90	89	57,792.81
5120.005	Health Insurance	126,568.32	12,428.17	111,217.49	15,350.83	88	87,562.73
5120.006	Life Insurance	66.84	4.55	36.90	29.94	55	46.93
5120.007	Workmen's Compensation	13,194.09	846.28	8,572.30	4,621.79	65	10,608.33
5120.011	PERS on Behalf	.00	.00	8,116.00	(8,116.00)	+++	.00
	5120 - Totals	\$229,736.32	\$24,552.99	\$200,908.90	\$28,827.42	87%	\$181,662.18



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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							
5201							
5201.000	Training and Travel	4,050.00	.00	4,800.04	(750.04)	119	2,685.65
	5201 - Totals	\$4,050.00	\$0.00	\$4,800.04	(\$750.04)	119%	\$2,685.65
5202							
5202.000	Uniforms	3,000.00	149.95	3,713.36	(713.36)	124	599.92
	5202 - Totals	\$3,000.00	\$149.95	\$3,713.36	(\$713.36)	124%	\$599.92
5206							
5206.000	Supplies	5,000.00	.00	709.86	4,290.14	14	1,273.40
	5206 - Totals	\$5,000.00	\$0.00	\$709.86	\$4,290.14	14%	\$1,273.40
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	10,229.17	23,552.80	18,447.20	56	24,513.05
	5212 - Totals	\$42,000.00	\$10,229.17	\$23,552.80	\$18,447.20	56%	\$24,513.05
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
5290							
5290.000	Other Expenses	15,000.00	2,071.91	2,869.86	12,130.14	19	2,695.24
	5290 - Totals	\$15,000.00	\$2,071.91	\$2,869.86	\$12,130.14	19%	\$2,695.24
	Sub-Department 806 - Jail Totals	\$553,742.55	\$56,339.75	\$438,697.36	\$115,045.19	79%	\$406,694.07
	Sub-Department 810 - Safety Boat						
5120							
5120.004	PERS	.00	13.00	13.00	(13.00)	+++	41.00



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 520 - Public Safety							
Department 021 - Police							
Sub-Department 810 - Safety Boat							
5120.011	PERS on Behalf	.00	.00	26.00	(26.00)	+++	.00
5120 - Totals		\$0.00	\$13.00	\$39.00	(\$39.00)	+++	\$41.00
5206							
5206.000	Supplies	3,500.00	.00	.00	3,500.00	0	3,000.00
5206 - Totals		\$3,500.00	\$0.00	\$0.00	\$3,500.00	0%	\$3,000.00
5207							
5207.000	Repairs & Maintenance	4,500.00	.00	.00	4,500.00	0	4,500.00
5207 - Totals		\$4,500.00	\$0.00	\$0.00	\$4,500.00	0%	\$4,500.00
5221							
5221.000	Transportation/Vehicles	8,887.00	657.00	10,131.67	(1,244.67)	114	6,178.48
5221 - Totals		\$8,887.00	\$657.00	\$10,131.67	(\$1,244.67)	114%	\$6,178.48
5223							
5223.000	Tools & Small Equipment	2,000.00	.00	.00	2,000.00	0	3,000.00
5223 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$3,000.00
Sub-Department 810 - Safety Boat Totals		\$18,887.00	\$670.00	\$10,170.67	\$8,716.33	54%	\$16,719.48
Department 021 - Police Totals		\$4,870,075.90	\$376,471.53	\$3,343,032.08	\$1,527,043.82	69%	\$2,936,446.65
Department 022 - Fire Protection							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	122,826.60	9,376.06	56,886.82	65,939.78	46	85,122.12
5110.002	Holidays	.00	.00	2,448.08	(2,448.08)	+++	2,238.40
5110.003	Sick Leave	.00	.00	399.68	(399.68)	+++	5,920.45
5110.004	Overtime	.00	218.28	608.94	(608.94)	+++	2,734.10
5110.010	Temp Wages	60,000.00	.00	29,093.71	30,906.29	48	.00
5110 - Totals		\$182,826.60	\$9,594.34	\$89,437.23	\$93,389.37	49%	\$96,015.07
5120							
5120.001	Annual Leave	4,009.00	72.76	1,338.57	2,670.43	33	15,061.12
5120.002	SBS	11,452.70	594.12	5,573.74	5,878.96	49	6,813.37
5120.003	Medicare	2,709.08	140.54	1,318.45	1,390.63	49	1,611.66
5120.004	PERS	71,379.16	4,284.77	15,577.09	55,802.07	22	29,768.52
5120.005	Health Insurance	23,914.62	2,747.70	16,486.20	7,428.42	69	14,544.08



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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							
5120.006	Life Insurance	22.20	1.85	6.06	16.14	27	14.12
5120.007	Workmen's Compensation	10,823.45	440.01	4,113.97	6,709.48	38	6,124.50
5120.011	PERS on Behalf	.00	.00	4,315.00	(4,315.00)	+++	.00
5120	- Totals	\$124,310.21	\$8,281.75	\$48,729.08	\$75,581.13	39%	\$73,937.37
5201							
5201.000	Training and Travel	24,000.00	.00	.00	24,000.00	0	12,367.94
5201	- Totals	\$24,000.00	\$0.00	\$0.00	\$24,000.00	0%	\$12,367.94
5202							
5202.000	Uniforms	2,700.00	.00	2,362.01	337.99	87	1,485.48
5202	- Totals	\$2,700.00	\$0.00	\$2,362.01	\$337.99	87%	\$1,485.48
5203							
5203.001	Electric	40,000.00	3,492.74	30,703.77	9,296.23	77	29,440.64
5203.005	Heating Fuel	15,000.00	1,864.07	8,524.89	6,475.11	57	11,795.76
5203	- Totals	\$55,000.00	\$5,356.81	\$39,228.66	\$15,771.34	71%	\$41,236.40
5204							
5204.000	Telephone	500.00	.00	.00	500.00	0	.00
5204.001	Cell Phone Stipend	.00	25.00	150.00	(150.00)	+++	.00
5204	- Totals	\$500.00	\$25.00	\$150.00	\$350.00	30%	\$0.00
5205							
5205.000	Insurance	53,451.00	.00	70,881.40	(17,430.40)	133	51,921.68
5205	- Totals	\$53,451.00	\$0.00	\$70,881.40	(\$17,430.40)	133%	\$51,921.68
5206							
5206.000	Supplies	25,500.00	2,898.50	9,198.30	16,301.70	36	14,691.78
5206	- Totals	\$25,500.00	\$2,898.50	\$9,198.30	\$16,301.70	36%	\$14,691.78
5207							
5207.000	Repairs & Maintenance	13,300.00	195.01	4,258.93	9,041.07	32	1,506.65
5207	- Totals	\$13,300.00	\$195.01	\$4,258.93	\$9,041.07	32%	\$1,506.65
5211							
5211.000	Data Processing Fees	100,538.00	8,378.17	75,403.53	25,134.47	75	67,420.53
5211.001	Information Technology Special Projects	.00	.00	.00	.00	+++	11,250.00
5211	- Totals	\$100,538.00	\$8,378.17	\$75,403.53	\$25,134.47	75%	\$78,670.53



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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 520 - Public Safety							
Department 022 - Fire Protection							
Sub-Department 800 - Administration							
5212							
5212.000	Contracted/Purchased Serv	9,000.00	.00	3,572.28	5,427.72	40	9,960.00
	5212 - Totals	\$9,000.00	\$0.00	\$3,572.28	\$5,427.72	40%	\$9,960.00
5222							
5222.000	Postage	350.00	.00	368.89	(18.89)	105	22.70
	5222 - Totals	\$350.00	\$0.00	\$368.89	(\$18.89)	105%	\$22.70
5223							
5223.000	Tools & Small Equipment	75,883.00	1,244.19	24,701.37	51,181.63	33	38,585.76
	5223 - Totals	\$75,883.00	\$1,244.19	\$24,701.37	\$51,181.63	33%	\$38,585.76
5224							
5224.000	Dues & Publications	2,025.00	.00	.00	2,025.00	0	910.00
	5224 - Totals	\$2,025.00	\$0.00	\$0.00	\$2,025.00	0%	\$910.00
5226							
5226.000	Advertising	750.00	63.20	2,126.25	(1,376.25)	284	952.30
	5226 - Totals	\$750.00	\$63.20	\$2,126.25	(\$1,376.25)	284%	\$952.30
5290							
5290.000	Other Expenses	.00	.00	37.29	(37.29)	+++	1,132.75
	5290 - Totals	\$0.00	\$0.00	\$37.29	(\$37.29)	+++	\$1,132.75
	Sub-Department 800 - Administration Totals	\$670,133.81	\$36,036.97	\$370,455.22	\$299,678.59	55%	\$423,396.41
	Sub-Department 807 - Fire Station						
5110							
5110.001	Regular Salaries/Wages	444,416.85	26,706.76	244,201.99	200,214.86	55	264,389.33
5110.002	Holidays	.00	.00	18,358.56	(18,358.56)	+++	18,337.68
5110.003	Sick Leave	.00	1,599.75	7,398.34	(7,398.34)	+++	6,380.68
5110.004	Overtime	95,066.00	5,763.73	99,495.24	(4,429.24)	105	77,231.98
5110.010	Temp Wages	.00	1,433.75	9,176.00	(9,176.00)	+++	.00
	5110 - Totals	\$539,482.85	\$35,503.99	\$378,630.13	\$160,852.72	70%	\$366,339.67
5120							
5120.001	Annual Leave	22,043.00	3,263.61	23,491.35	(1,448.35)	107	28,086.36
5120.002	SBS	34,421.52	2,376.45	24,654.60	9,766.92	72	24,192.10
5120.003	Medicare	8,142.15	562.11	5,831.85	2,310.30	72	5,722.46



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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							
5120.004	PERS	118,685.99	16,259.45	93,701.57	24,984.42	79	112,294.96
5120.005	Health Insurance	123,038.52	9,331.40	113,790.37	9,248.15	92	82,016.81
5120.006	Life Insurance	72.72	5.55	50.14	22.58	69	60.28
5120.007	Workmen's Compensation	31,937.37	1,760.08	18,259.78	13,677.59	57	23,363.31
5120.011	PERS on Behalf	.00	.00	16,092.00	(16,092.00)	+++	.00
5120 - Totals		\$338,341.27	\$33,558.65	\$295,871.66	\$42,469.61	87%	\$275,736.28
5204							
5204.001	Cell Phone Stipend	300.00	.00	75.00	225.00	25	225.00
5204 - Totals		\$300.00	\$0.00	\$75.00	\$225.00	25%	\$225.00
5208							
5208.000	Bldg Repair & Maint	28,060.00	7,015.00	21,045.00	7,015.00	75	26,041.19
5208 - Totals		\$28,060.00	\$7,015.00	\$21,045.00	\$7,015.00	75%	\$26,041.19
5221							
5221.000	Transportation/Vehicles	209,789.00	17,689.98	150,979.12	58,809.88	72	159,728.26
5221 - Totals		\$209,789.00	\$17,689.98	\$150,979.12	\$58,809.88	72%	\$159,728.26
Sub-Department 807 - Fire Station Totals		\$1,115,973.12	\$93,767.62	\$846,600.91	\$269,372.21	76%	\$828,070.40
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)	+++	2,935.50
5110.010	Temp Wages	.00	1,900.00	21,090.00	(21,090.00)	+++	25,989.50
5110 - Totals		\$0.00	\$1,900.00	\$21,788.25	(\$21,788.25)	+++	\$30,445.00
5120							
5120.002	SBS	.00	207.25	2,219.25	(2,219.25)	+++	3,161.78
5120.003	Medicare	.00	49.07	525.12	(525.12)	+++	747.97
5120.004	PERS	.00	.00	.00	.00	+++	12.54
5120.007	Workmen's Compensation	.00	144.80	1,623.99	(1,623.99)	+++	2,985.88
5120.008	Unemployment	.00	.00	48.46	(48.46)	+++	.00
5120 - Totals		\$0.00	\$401.12	\$4,416.82	(\$4,416.82)	+++	\$6,908.17
5212							
5212.000	Contracted/Purchased Serv	25,000.00	2,083.33	16,666.64	8,333.36	67	.00
5212 - Totals		\$25,000.00	\$2,083.33	\$16,666.64	\$8,333.36	67%	\$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	022 - Fire Protection						
Sub-Department	808 - Volunteers						
5290							
5290.000	Other Expenses	.00	1,480.00	14,410.50	(14,410.50)	+++	39,877.47
	5290 - Totals	\$0.00	\$1,480.00	\$14,410.50	(\$14,410.50)	+++	\$39,877.47
	Sub-Department 808 - Volunteers Totals	\$25,000.00	\$5,864.45	\$57,282.21	(\$32,282.21)	229%	\$77,230.64
	Department 022 - Fire Protection Totals	\$1,811,106.93	\$135,669.04	\$1,274,338.34	\$536,768.59	70%	\$1,328,697.45
	Department 023 - Ambulance						
5110							
5110.001	Regular Salaries/Wages	82,452.51	6,512.12	52,323.40	30,129.11	63	48,505.24
5110.002	Holidays	.00	122.73	3,395.53	(3,395.53)	+++	2,647.26
5110.003	Sick Leave	.00	.00	327.28	(327.28)	+++	.00
5110.004	Overtime	20,000.00	398.87	2,178.47	17,821.53	11	7,199.76
5110.010	Temp Wages	5,000.00	.00	.00	5,000.00	0	.00
	5110 - Totals	\$107,452.51	\$7,033.72	\$58,224.68	\$49,227.83	54%	\$58,352.26
5120							
5120.001	Annual Leave	3,265.00	.00	6,054.68	(2,789.68)	185	10,749.48
5120.002	SBS	6,786.91	431.16	3,940.30	2,846.61	58	4,235.93
5120.003	Medicare	1,605.40	101.99	932.05	673.35	58	1,001.98
5120.004	PERS	22,539.50	2,997.42	15,591.51	6,947.99	69	19,876.40
5120.005	Health Insurance	30,224.76	2,747.70	24,317.14	5,907.62	80	20,835.68
5120.006	Life Insurance	14.16	1.18	10.62	3.54	75	10.62
5120.007	Workmen's Compensation	6,554.51	319.34	2,918.33	3,636.18	45	4,090.81
5120.011	PERS on Behalf	.00	.00	2,900.00	(2,900.00)	+++	.00
	5120 - Totals	\$70,990.24	\$6,598.79	\$56,664.63	\$14,325.61	80%	\$60,800.90
5201							
5201.000	Training and Travel	24,500.00	.00	3,241.50	21,258.50	13	4,140.59
	5201 - Totals	\$24,500.00	\$0.00	\$3,241.50	\$21,258.50	13%	\$4,140.59
5202							
5202.000	Uniforms	3,000.00	.00	577.88	2,422.12	19	1,048.20
	5202 - Totals	\$3,000.00	\$0.00	\$577.88	\$2,422.12	19%	\$1,048.20



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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 520 - Public Safety							
Department 023 - Ambulance							
5204							
5204.000	Telephone	1,200.00	139.08	1,246.44	(46.44)	104	1,082.46
	5204 - Totals	\$1,200.00	\$139.08	\$1,246.44	(\$46.44)	104%	\$1,082.46
5206							
5206.000	Supplies	40,034.70	97.89	17,582.02	22,452.68	44	18,470.98
	5206 - Totals	\$40,034.70	\$97.89	\$17,582.02	\$22,452.68	44%	\$18,470.98
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	1,039.00	17,968.25	7,331.75	71	14,837.64
	5212 - Totals	\$25,300.00	\$1,039.00	\$17,968.25	\$7,331.75	71%	\$14,837.64
5221							
5221.000	Transportation/Vehicles	78,849.00	7,285.11	58,909.51	19,939.49	75	61,867.29
	5221 - Totals	\$78,849.00	\$7,285.11	\$58,909.51	\$19,939.49	75%	\$61,867.29
5222							
5222.000	Postage	500.00	.00	36.70	463.30	7	268.05
	5222 - Totals	\$500.00	\$0.00	\$36.70	\$463.30	7%	\$268.05
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)	+++	180.00
	5290 - Totals	\$0.00	\$0.00	\$323.99	(\$323.99)	+++	\$180.00
	Department 023 - Ambulance Totals	\$366,176.45	\$22,193.59	\$214,775.60	\$151,400.85	59%	\$224,229.62
Department 024 - Search and Rescue							
5110							
5110.010	Temp Wages	5,000.00	500.00	4,500.00	500.00	90	4,000.00
	5110 - Totals	\$5,000.00	\$500.00	\$4,500.00	\$500.00	90%	\$4,000.00



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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 520 - Public Safety							
Department 024 - Search and Rescue							
5120							
5120.002	SBS	306.50	30.66	512.00	(205.50)	167	245.28
5120.003	Medicare	72.50	7.26	121.05	(48.55)	167	58.04
5120.007	Workmen's Compensation	296.00	22.70	383.98	(87.98)	130	235.04
5120 - Totals		\$675.00	\$60.62	\$1,017.03	(\$342.03)	151%	\$538.36
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	248.62	1,133.89	466.11	71	1,143.41
5204 - Totals		\$1,600.00	\$248.62	\$1,133.89	\$466.11	71%	\$1,143.41
5206							
5206.000	Supplies	14,000.00	.00	3,851.40	10,148.60	28	4,093.74
5206 - Totals		\$14,000.00	\$0.00	\$3,851.40	\$10,148.60	28%	\$4,093.74
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	3,260.00	(760.00)	130	2,500.00
5212 - Totals		\$2,500.00	\$250.00	\$3,260.00	(\$760.00)	130%	\$2,500.00
5221							
5221.000	Transportation/Vehicles	1,148.00	12.00	108.00	1,040.00	9	108.00
5221 - Totals		\$1,148.00	\$12.00	\$108.00	\$1,040.00	9%	\$108.00
5223							
5223.000	Tools & Small Equipment	6,300.00	.00	615.32	5,684.68	10	1,039.96
5223 - Totals		\$6,300.00	\$0.00	\$615.32	\$5,684.68	10%	\$1,039.96
5224							
5224.000	Dues & Publications	1,200.00	.00	775.00	425.00	65	715.00
5224 - Totals		\$1,200.00	\$0.00	\$775.00	\$425.00	65%	\$715.00
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	2,842.76
5290 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,842.76
Department 024 - Search and Rescue Totals		\$40,773.00	\$1,071.24	\$15,260.64	\$25,512.36	37%	\$16,981.23
Division 520 - Public Safety Totals		\$7,088,132.28	\$535,405.40	\$4,847,406.66	\$2,240,725.62	68%	\$4,506,354.95



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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							
EXPENSE							
Division 530 - Public Works							
Department 031 - Administration							
5110							
5110.001	Regular Salaries/Wages	342,470.92	26,444.44	216,706.00	125,764.92	63	192,832.24
5110.002	Holidays	.00	.00	10,840.66	(10,840.66)	+++	9,540.52
5110.003	Sick Leave	.00	280.00	9,233.74	(9,233.74)	+++	8,794.16
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	\$26,724.44	\$236,780.40	\$107,690.53	69%	\$211,166.92
5120							
5120.001	Annual Leave	12,737.00	371.60	20,321.04	(7,584.04)	160	12,670.83
5120.002	SBS	21,896.65	1,668.64	15,829.20	6,067.45	72	13,790.30
5120.003	Medicare	5,179.52	394.70	3,744.29	1,435.23	72	3,261.98
5120.004	PERS	95,180.23	12,829.13	62,793.26	32,386.97	66	71,151.33
5120.005	Health Insurance	92,109.24	9,267.28	73,476.78	18,632.46	80	57,901.82
5120.006	Life Insurance	44.40	3.70	33.30	11.10	75	27.43
5120.007	Workmen's Compensation	1,642.89	92.54	874.67	768.22	53	1,029.97
5120.011	PERS on Behalf	.00	.00	13,736.00	(13,736.00)	+++	.00
5120 - Totals		\$228,789.93	\$24,627.59	\$190,808.54	\$37,981.39	83%	\$159,833.66
5201							
5201.000	Training and Travel	4,000.00	.00	.00	4,000.00	0	9.80
5201 - Totals		\$4,000.00	\$0.00	\$0.00	\$4,000.00	0%	\$9.80
5204							
5204.000	Telephone	370.00	13.24	207.83	162.17	56	299.16
5204.001	Cell Phone Stipend	600.00	50.00	450.00	150.00	75	450.00
5204 - Totals		\$970.00	\$63.24	\$657.83	\$312.17	68%	\$749.16
5206							
5206.000	Supplies	7,000.00	370.26	1,600.45	5,399.55	23	3,409.43
5206 - Totals		\$7,000.00	\$370.26	\$1,600.45	\$5,399.55	23%	\$3,409.43
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	77,353.47	25,784.53	75	73,036.53
5211 - Totals		\$103,138.00	\$8,594.83	\$77,353.47	\$25,784.53	75%	\$73,036.53



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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 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	2,331.00	(1,431.00)	259	675.00
5221 - Totals		\$900.00	\$259.00	\$2,331.00	(\$1,431.00)	259%	\$675.00
5224							
5224.000	Dues & Publications	370.00	.00	270.00	100.00	73	470.00
5224 - Totals		\$370.00	\$0.00	\$270.00	\$100.00	73%	\$470.00
5226							
5226.000	Advertising	3,300.00	.00	572.66	2,727.34	17	373.80
5226 - Totals		\$3,300.00	\$0.00	\$572.66	\$2,727.34	17%	\$373.80
5227							
5227.002	Rent-Equipment	3,072.00	.00	3,072.00	.00	100	6,144.00
5227 - Totals		\$3,072.00	\$0.00	\$3,072.00	\$0.00	100%	\$6,144.00
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	\$60,639.36	\$513,508.34	\$185,502.52	73%	\$456,140.00
Department 032 - Engineering							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	386,520.12	10,519.72	103,191.27	283,328.85	27	311,555.12
5110.002	Holidays	.00	.00	6,959.84	(6,959.84)	+++	18,037.80
5110.003	Sick Leave	.00	1,449.36	3,374.28	(3,374.28)	+++	12,095.34
5110.004	Overtime	30,000.00	.00	546.00	29,454.00	2	2,203.50
5110.010	Temp Wages	110,605.00	6,136.00	60,281.00	50,324.00	55	20,748.00
5110 - Totals		\$527,125.12	\$18,105.08	\$174,352.39	\$352,772.73	33%	\$364,639.76
5120							
5120.001	Annual Leave	18,547.00	229.52	27,200.29	(8,653.29)	147	50,940.44
5120.002	SBS	33,449.61	1,125.45	12,370.54	21,079.07	37	25,511.80
5120.003	Medicare	7,912.24	266.21	2,926.13	4,986.11	37	6,034.61



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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	8,302.68	33,117.57	89,142.14	27	99,982.46
5120.005	Health Insurance	61,884.48	2,878.13	27,806.99	34,077.49	45	60,609.85
5120.006	Life Insurance	50.52	1.85	17.83	32.69	35	45.54
5120.007	Workmen's Compensation	22,353.92	325.24	3,572.03	18,781.89	16	14,901.42
5120.011	PERS on Behalf	.00	.00	11,239.00	(11,239.00)	+++	.00
5120 - Totals		\$266,457.48	\$13,129.08	\$118,250.38	\$148,207.10	44%	\$258,026.12
5201							
5201.000	Training and Travel	3,000.00	.00	.00	3,000.00	0	1,706.55
5201 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$1,706.55
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	250.00	950.00	21	600.00
5204 - Totals		\$1,200.00	\$25.00	\$250.00	\$950.00	21%	\$600.00
5206							
5206.000	Supplies	1,500.00	25.29	241.03	1,258.97	16	.00
5206 - Totals		\$1,500.00	\$25.29	\$241.03	\$1,258.97	16%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	64,400.00	16,966.25	86,697.96	(22,297.96)	135	44,586.60
5212 - Totals		\$64,400.00	\$16,966.25	\$86,697.96	(\$22,297.96)	135%	\$44,586.60
5221							
5221.000	Transportation/Vehicles	8,586.00	445.41	3,307.60	5,278.40	39	1,006.46
5221 - Totals		\$8,586.00	\$445.41	\$3,307.60	\$5,278.40	39%	\$1,006.46
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	.00	5,893.24	(3,393.24)	236	392.45
	5226 - Totals	\$2,500.00	\$0.00	\$5,893.24	(\$3,393.24)	236%	\$392.45
5290							
5290.000	Other Expenses	.00	.00	.00	.00	+++	10.00
	5290 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$10.00
	Sub-Department 800 - Administration Totals	\$877,368.60	\$48,696.11	\$388,992.60	\$488,376.00	44%	\$670,967.94
	Department 032 - Engineering Totals	\$877,368.60	\$48,696.11	\$388,992.60	\$488,376.00	44%	\$670,967.94
Department 033 - Streets							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	233,818.92	8,146.80	51,185.81	182,633.11	22	46,589.07
5110.002	Holidays	.00	106.38	8,462.52	(8,462.52)	+++	7,653.36
5110.003	Sick Leave	.00	691.30	8,074.07	(8,074.07)	+++	4,712.47
5110.004	Overtime	27,500.00	373.71	2,511.41	24,988.59	9	4,349.06
5110.010	Temp Wages	51,028.00	.00	.00	51,028.00	0	50,187.50
	5110 - Totals	\$312,346.92	\$9,318.19	\$70,233.81	\$242,113.11	22%	\$113,491.46
5120							
5120.001	Annual Leave	7,557.00	1,412.32	6,498.54	1,058.46	86	5,149.52
5120.002	SBS	19,610.31	662.37	4,688.31	14,922.00	24	7,324.81
5120.003	Medicare	4,638.62	156.67	1,109.00	3,529.62	24	1,732.68
5120.004	PERS	71,072.19	3,762.72	18,066.09	53,006.10	25	19,580.84
5120.005	Health Insurance	73,150.68	2,690.88	18,680.17	54,470.51	26	17,481.67
5120.006	Life Insurance	24.12	1.38	10.14	13.98	42	8.44
5120.007	Workmen's Compensation	20,583.80	551.08	3,900.66	16,683.14	19	4,797.97
5120.008	Unemployment	.00	.00	.00	.00	+++	184.00
5120.011	PERS on Behalf	.00	.00	2,805.00	(2,805.00)	+++	.00
	5120 - Totals	\$196,636.72	\$9,237.42	\$55,757.91	\$140,878.81	28%	\$56,259.93
5201							
5201.000	Training and Travel	4,000.00	199.85	673.05	3,326.95	17	610.00
	5201 - Totals	\$4,000.00	\$199.85	\$673.05	\$3,326.95	17%	\$610.00



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 800 - Administration							
5202							
5202.000	Uniforms	3,000.00	.00	2,230.04	769.96	74	2,124.90
	5202 - Totals	\$3,000.00	\$0.00	\$2,230.04	\$769.96	74%	\$2,124.90
5203							
5203.001	Electric	82,822.00	7,405.14	56,567.94	26,254.06	68	55,483.78
	5203 - Totals	\$82,822.00	\$7,405.14	\$56,567.94	\$26,254.06	68%	\$55,483.78
5204							
5204.000	Telephone	100.00	77.44	604.57	(504.57)	605	686.62
5204.001	Cell Phone Stipend	1,200.00	75.00	675.00	525.00	56	850.00
	5204 - Totals	\$1,300.00	\$152.44	\$1,279.57	\$20.43	98%	\$1,536.62
5206							
5206.000	Supplies	2,500.00	2,689.60	2,978.19	(478.19)	119	354.66
	5206 - Totals	\$2,500.00	\$2,689.60	\$2,978.19	(\$478.19)	119%	\$354.66
5207							
5207.000	Repairs & Maintenance	200.00	.00	.00	200.00	0	370.52
	5207 - Totals	\$200.00	\$0.00	\$0.00	\$200.00	0%	\$370.52
5208							
5208.000	Bldg Repair & Maint	9,526.00	2,381.50	7,144.50	2,381.50	75	7,818.16
	5208 - Totals	\$9,526.00	\$2,381.50	\$7,144.50	\$2,381.50	75%	\$7,818.16
5211							
5211.000	Data Processing Fees	24,214.00	2,017.83	18,160.47	6,053.53	75	17,894.97
	5211 - Totals	\$24,214.00	\$2,017.83	\$18,160.47	\$6,053.53	75%	\$17,894.97
5212							
5212.000	Contracted/Purchased Serv	20,000.00	.00	17,144.12	2,855.88	86	19,369.00
	5212 - Totals	\$20,000.00	\$0.00	\$17,144.12	\$2,855.88	86%	\$19,369.00
5214							
5214.000	Interdepartment Services	.00	.00	2,275.00	(2,275.00)	+++	16,527.09
	5214 - Totals	\$0.00	\$0.00	\$2,275.00	(\$2,275.00)	+++	\$16,527.09
5221							
5221.000	Transportation/Vehicles	.00	342.42	2,060.80	(2,060.80)	+++	203.66
	5221 - Totals	\$0.00	\$342.42	\$2,060.80	(\$2,060.80)	+++	\$203.66



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 033 - Streets							
Sub-Department 800 - Administration							
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	6,000.00	.00	185.00	5,815.00	3	6,096.28
5223 - Totals		\$6,000.00	\$0.00	\$185.00	\$5,815.00	3%	\$6,096.28
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	16,368.00	.00	100	32,736.00
5227 - Totals		\$16,368.00	\$0.00	\$16,368.00	\$0.00	100%	\$32,736.00
5290							
5290.000	Other Expenses	300.00	.00	.00	300.00	0	1,591.79
5290 - Totals		\$300.00	\$0.00	\$0.00	\$300.00	0%	\$1,591.79
Sub-Department 800 - Administration Totals		\$680,313.64	\$33,744.39	\$253,282.40	\$427,031.24	37%	\$332,468.82
Sub-Department 812 - Street Repair							
5110							
5110.001	Regular Salaries/Wages	.00	6,850.68	71,200.14	(71,200.14)	+++	74,194.02
5110.002	Holidays	.00	.00	189.12	(189.12)	+++	175.60
5110.003	Sick Leave	.00	.00	.00	.00	+++	274.38
5110.004	Overtime	.00	41.70	508.47	(508.47)	+++	1,868.77
5110 - Totals		\$0.00	\$6,892.38	\$71,897.73	(71,897.73)	+++	\$76,512.77
5120							
5120.002	SBS	.00	422.50	4,423.20	(4,423.20)	+++	4,690.22
5120.003	Medicare	.00	99.94	1,046.25	(1,046.25)	+++	1,109.41
5120.004	PERS	.00	2,910.31	17,268.50	(17,268.50)	+++	21,326.81
5120.005	Health Insurance	.00	1,990.63	21,627.77	(21,627.77)	+++	20,311.21



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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 033 - Streets							
Sub-Department 812 - Street Repair							
5120.006	Life Insurance	.00	1.12	12.12	(12.12)	+++	13.87
5120.007	Workmen's Compensation	.00	351.51	3,680.01	(3,680.01)	+++	5,042.25
5120.011	PERS on Behalf	.00	.00	2,788.00	(2,788.00)	+++	.00
5120 - Totals		\$0.00	\$5,776.01	\$50,845.85	(\$50,845.85)	+++	\$52,493.77
5206							
5206.000	Supplies	74,000.00	658.70	52,371.29	21,628.71	71	34,025.44
5206 - Totals		\$74,000.00	\$658.70	\$52,371.29	\$21,628.71	71%	\$34,025.44
5207							
5207.000	Repairs & Maintenance	.00	.00	153.34	(153.34)	+++	4.00
5207 - Totals		\$0.00	\$0.00	\$153.34	(\$153.34)	+++	\$4.00
5212							
5212.000	Contracted/Purchased Serv	50,000.00	.00	6,360.00	43,640.00	13	11,962.60
5212 - Totals		\$50,000.00	\$0.00	\$6,360.00	\$43,640.00	13%	\$11,962.60
5221							
5221.000	Transportation/Vehicles	342,474.00	25,634.04	250,610.14	91,863.86	73	270,425.78
5221 - Totals		\$342,474.00	\$25,634.04	\$250,610.14	\$91,863.86	73%	\$270,425.78
5223							
5223.000	Tools & Small Equipment	.00	184.07	2,117.22	(2,117.22)	+++	39.58
5223 - Totals		\$0.00	\$184.07	\$2,117.22	(\$2,117.22)	+++	\$39.58
Sub-Department 812 - Street Repair Totals		\$466,474.00	\$39,145.20	\$434,355.57	\$32,118.43	93%	\$445,463.94
Sub-Department 813 - Drain Maintenance							
5110							
5110.001	Regular Salaries/Wages	.00	522.72	24,757.70	(24,757.70)	+++	11,220.98
5110.004	Overtime	.00	.00	1,429.35	(1,429.35)	+++	652.79
5110 - Totals		\$0.00	\$522.72	\$26,187.05	(\$26,187.05)	+++	\$11,873.77
5120							
5120.002	SBS	.00	32.04	1,608.05	(1,608.05)	+++	727.85
5120.003	Medicare	.00	7.58	380.39	(380.39)	+++	172.16
5120.004	PERS	.00	659.00	6,315.29	(6,315.29)	+++	4,365.23
5120.005	Health Insurance	.00	137.42	6,072.44	(6,072.44)	+++	2,561.29
5120.006	Life Insurance	.00	.08	3.48	(3.48)	+++	1.46
5120.007	Workmen's Compensation	.00	26.66	1,337.84	(1,337.84)	+++	782.49



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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							
5120.011	PERS on Behalf	.00	.00	1,088.00	(1,088.00)	+++	.00
5120 - Totals		\$0.00	\$862.78	\$16,805.49	(\$16,805.49)	+++	\$8,610.48
5206							
5206.000	Supplies	15,000.00	.00	4,512.21	10,487.79	30	2,084.83
5206 - Totals		\$15,000.00	\$0.00	\$4,512.21	\$10,487.79	30%	\$2,084.83
5207							
5207.000	Repairs & Maintenance	10,000.00	.00	.00	10,000.00	0	80.00
5207 - Totals		\$10,000.00	\$0.00	\$0.00	\$10,000.00	0%	\$80.00
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	.00	10,000.00	0	2,789.08
5212 - Totals		\$10,000.00	\$0.00	\$0.00	\$10,000.00	0%	\$2,789.08
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	\$1,385.50	\$47,504.75	\$37,495.25	56%	\$25,438.16
Sub-Department 814 - Street Cleaning							
5110							
5110.001	Regular Salaries/Wages	.00	.00	4,770.96	(4,770.96)	+++	10,476.42
5110.004	Overtime	.00	.00	83.40	(83.40)	+++	239.97
5110 - Totals		\$0.00	\$0.00	\$4,854.36	(\$4,854.36)	+++	\$10,716.39
5120							
5120.002	SBS	.00	.00	297.37	(297.37)	+++	656.91
5120.003	Medicare	.00	.00	70.28	(70.28)	+++	155.36
5120.004	PERS	.00	149.00	1,217.11	(1,217.11)	+++	2,836.63
5120.005	Health Insurance	.00	.00	883.92	(883.92)	+++	1,588.29
5120.006	Life Insurance	.00	.00	.54	(.54)	+++	1.33
5120.007	Workmen's Compensation	.00	.00	247.41	(247.41)	+++	706.23
5120.011	PERS on Behalf	.00	.00	297.00	(297.00)	+++	.00
5120 - Totals		\$0.00	\$149.00	\$3,013.63	(\$3,013.63)	+++	\$5,944.75
Sub-Department 814 - Street Cleaning Totals		\$0.00	\$149.00	\$7,867.99	(\$7,867.99)	+++	\$16,661.14



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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							
5110							
5110.001	Regular Salaries/Wages	.00	6,297.92	16,208.46	(16,208.46)	+++	29,116.29
5110.004	Overtime	.00	617.67	1,213.50	(1,213.50)	+++	14,324.69
5110 - Totals		\$0.00	\$6,915.59	\$17,421.96	(\$17,421.96)	+++	\$43,440.98
5120							
5120.002	SBS	.00	423.94	1,068.07	(1,068.07)	+++	2,662.98
5120.003	Medicare	.00	100.29	252.67	(252.67)	+++	629.91
5120.004	PERS	.00	1,951.43	4,262.84	(4,262.84)	+++	10,915.29
5120.005	Health Insurance	.00	988.53	3,833.50	(3,833.50)	+++	5,954.27
5120.006	Life Insurance	.00	.61	2.23	(2.23)	+++	3.50
5120.007	Workmen's Compensation	.00	352.70	888.52	(888.52)	+++	2,862.73
5120.011	PERS on Behalf	.00	.00	860.00	(860.00)	+++	.00
5120 - Totals		\$0.00	\$3,817.50	\$11,167.83	(\$11,167.83)	+++	\$23,028.68
5206							
5206.000	Supplies	105,000.00	2,722.00	57,454.11	47,545.89	55	173,144.66
5206 - Totals		\$105,000.00	\$2,722.00	\$57,454.11	\$47,545.89	55%	\$173,144.66
5212							
5212.000	Contracted/Purchased Serv	17,000.00	.00	.00	17,000.00	0	12,226.45
5212 - Totals		\$17,000.00	\$0.00	\$0.00	\$17,000.00	0%	\$12,226.45
5226							
5226.000	Advertising	.00	.00	237.18	(237.18)	+++	297.25
5226 - Totals		\$0.00	\$0.00	\$237.18	(\$237.18)	+++	\$297.25
Sub-Department 815 - Snow Removal Totals		\$122,000.00	\$13,455.09	\$86,281.08	\$35,718.92	71%	\$252,138.02
Sub-Department 816 - Street Signs							
5110							
5110.001	Regular Salaries/Wages	.00	49.92	1,119.58	(1,119.58)	+++	758.36
5110.004	Overtime	.00	.00	.00	.00	+++	97.41
5110 - Totals		\$0.00	\$49.92	\$1,119.58	(\$1,119.58)	+++	\$855.77
5120							
5120.002	SBS	.00	3.07	68.65	(68.65)	+++	52.45
5120.003	Medicare	.00	.72	16.24	(16.24)	+++	12.39
5120.004	PERS	.00	57.98	293.33	(293.33)	+++	340.24



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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 816 - Street Signs							
5120.005	Health Insurance	.00	12.85	411.94	(411.94)	+++	184.20
5120.006	Life Insurance	.00	.00	.20	(.20)	+++	.11
5120.007	Workmen's Compensation	.00	2.55	57.08	(57.08)	+++	56.33
5120.011	PERS on Behalf	.00	.00	94.00	(94.00)	+++	.00
5120 - Totals		\$0.00	\$77.17	\$941.44	(\$941.44)	+++	\$645.72
5206							
5206.000	Supplies	13,000.00	.00	2,552.08	10,447.92	20	8,490.09
5206 - Totals		\$13,000.00	\$0.00	\$2,552.08	\$10,447.92	20%	\$8,490.09
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	\$127.09	\$4,613.10	\$8,386.90	35%	\$10,365.58
Department 033 - Streets Totals		\$1,366,787.64	\$88,006.27	\$833,904.89	\$532,882.75	61%	\$1,082,535.66
Department 034 - Recreation							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	165,714.12	12,175.80	92,678.33	73,035.79	56	102,768.12
5110.002	Holidays	.00	.00	5,219.76	(5,219.76)	+++	6,283.76
5110.003	Sick Leave	.00	275.40	5,022.85	(5,022.85)	+++	5,569.63
5110.004	Overtime	4,000.01	603.06	6,090.65	(2,090.64)	152	8,463.01
5110.010	Temp Wages	48,000.00	4,756.50	25,406.21	22,593.79	53	14,010.50
5110 - Totals		\$217,714.13	\$17,810.76	\$134,417.80	\$83,296.33	62%	\$137,095.02
5120							
5120.001	Annual Leave	5,552.00	.00	5,091.41	460.59	92	10,353.84
5120.002	SBS	13,686.06	1,098.31	8,535.20	5,150.86	62	9,076.94
5120.003	Medicare	3,237.35	259.81	2,018.88	1,218.47	62	2,147.07
5120.004	PERS	48,211.25	4,542.93	26,505.46	21,705.79	55	33,772.38
5120.005	Health Insurance	81,547.56	5,506.99	45,790.55	35,757.01	56	43,500.33
5120.006	Life Insurance	28.32	2.90	23.38	4.94	83	25.26
5120.007	Workmen's Compensation	13,040.90	694.50	5,672.03	7,368.87	43	8,702.82
5120.008	Unemployment	.00	.00	2,043.35	(2,043.35)	+++	238.56



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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							
5120.011	PERS on Behalf	.00	.00	3,341.00	(3,341.00)	+++	.00
5120	Totals	\$165,303.44	\$12,105.44	\$99,021.26	\$66,282.18	60%	\$107,817.20
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	6,798.86	43,766.73	8,233.27	84	39,617.18
5203	Totals	\$52,000.00	\$6,798.86	\$43,766.73	\$8,233.27	84%	\$39,617.18
5204							
5204.000	Telephone	.00	.00	76.78	(76.78)	+++	.00
5204.001	Cell Phone Stipend	900.00	106.25	781.25	118.75	87	625.00
5204	Totals	\$900.00	\$106.25	\$858.03	\$41.97	95%	\$625.00
5205							
5205.000	Insurance	6,500.00	.00	8,836.59	(2,336.59)	136	6,267.20
5205	Totals	\$6,500.00	\$0.00	\$8,836.59	(\$2,336.59)	136%	\$6,267.20
5206							
5206.000	Supplies	.00	.00	39.99	(39.99)	+++	.00
5206	Totals	\$0.00	\$0.00	\$39.99	(\$39.99)	+++	\$0.00
5208							
5208.000	Bldg Repair & Maint	63,851.00	15,962.75	47,888.25	15,962.75	75	35,782.76
5208	Totals	\$63,851.00	\$15,962.75	\$47,888.25	\$15,962.75	75%	\$35,782.76
5211							
5211.000	Data Processing Fees	18,553.00	1,546.08	13,914.72	4,638.28	75	13,511.97
5211	Totals	\$18,553.00	\$1,546.08	\$13,914.72	\$4,638.28	75%	\$13,511.97
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



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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							
5221							
5221.000	Transportation/Vehicles	.00	.00	300.00	(300.00)	+++	.00
	5221 - Totals	\$0.00	\$0.00	\$300.00	(\$300.00)	+++	\$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	77.60	522.40	13	.00
	5290 - Totals	\$600.00	\$0.00	\$77.60	\$522.40	13%	\$0.00
	Sub-Department 800 - Administration Totals	\$584,263.57	\$54,330.14	\$349,120.97	\$235,142.60	60%	\$340,716.33
	Sub-Department 817 - Grounds Maintenance						
5201							
5201.000	Training and Travel	.00	10.95	10.95	(10.95)	+++	75.00
	5201 - Totals	\$0.00	\$10.95	\$10.95	(\$10.95)	+++	\$75.00
5202							
5202.000	Uniforms	600.00	.00	671.15	(71.15)	112	293.04
	5202 - Totals	\$600.00	\$0.00	\$671.15	(\$71.15)	112%	\$293.04
5204							
5204.000	Telephone	.00	.00	191.68	(191.68)	+++	299.16
	5204 - Totals	\$0.00	\$0.00	\$191.68	(\$191.68)	+++	\$299.16
5206							
5206.000	Supplies	39,000.00	2,726.46	19,462.71	19,537.29	50	9,527.01
	5206 - Totals	\$39,000.00	\$2,726.46	\$19,462.71	\$19,537.29	50%	\$9,527.01
5207							
5207.000	Repairs & Maintenance	19,500.00	1,492.00	5,803.93	13,696.07	30	69.95
	5207 - Totals	\$19,500.00	\$1,492.00	\$5,803.93	\$13,696.07	30%	\$69.95
5212							
5212.000	Contracted/Purchased Serv	33,475.00	.00	8,526.30	24,948.70	25	620.00
	5212 - Totals	\$33,475.00	\$0.00	\$8,526.30	\$24,948.70	25%	\$620.00



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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 Governmental Funds							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 530 - Public Works							
Department 034 - Recreation							
Sub-Department 817 - Grounds Maintenance							
5221							
5221.000	Transportation/Vehicles	82,496.00	5,599.68	51,038.99	31,457.01	62	50,115.73
	5221 - Totals	\$82,496.00	\$5,599.68	\$51,038.99	\$31,457.01	62%	\$50,115.73
5223							
5223.000	Tools & Small Equipment	8,000.00	479.99	4,458.93	3,541.07	56	1,686.17
	5223 - Totals	\$8,000.00	\$479.99	\$4,458.93	\$3,541.07	56%	\$1,686.17
5226							
5226.000	Advertising	.00	.00	341.60	(341.60)	+++	277.20
	5226 - Totals	\$0.00	\$0.00	\$341.60	(\$341.60)	+++	\$277.20
5227							
5227.002	Rent-Equipment	2,000.00	.00	.00	2,000.00	0	6,150.53
	5227 - Totals	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$6,150.53
5290							
5290.000	Other Expenses	.00	.00	239.49	(239.49)	+++	406.89
	5290 - Totals	\$0.00	\$0.00	\$239.49	(\$239.49)	+++	\$406.89
	Sub-Department 817 - Grounds Maintenance Totals	\$185,071.00	\$10,309.08	\$90,745.73	\$94,325.27	49%	\$69,520.68
	Department 034 - Recreation Totals	\$769,334.57	\$64,639.22	\$439,866.70	\$329,467.87	57%	\$410,237.01
Department 035 - Building Officials							
Sub-Department 800 - Administration							
5110							
5110.001	Regular Salaries/Wages	125,086.86	12,704.35	87,221.41	37,865.45	70	81,245.57
5110.002	Holidays	.00	.00	3,754.88	(3,754.88)	+++	3,093.79
5110.003	Sick Leave	.00	.00	483.93	(483.93)	+++	1,059.56
	5110 - Totals	\$125,086.86	\$12,704.35	\$91,460.22	\$33,626.64	73%	\$85,398.92
5120							
5120.001	Annual Leave	4,243.00	339.92	5,353.72	(1,110.72)	126	8,513.30
5120.002	SBS	7,928.02	801.14	5,923.55	2,004.47	75	5,770.53
5120.003	Medicare	1,875.29	189.51	1,401.17	474.12	75	1,364.99
5120.004	PERS	34,832.61	4,662.75	23,002.79	11,829.82	66	26,441.76
5120.005	Health Insurance	51,322.80	4,665.70	41,291.44	10,031.36	80	35,379.76
5120.006	Life Insurance	16.08	1.34	12.06	4.02	75	10.88



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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 530 - Public Works							
Department 035 - Building Officials							
Sub-Department 800 - Administration							
5120.007	Workmen's Compensation	6,666.99	495.33	3,662.46	3,004.53	55	5,017.48
5120.011	PERS on Behalf	.00	.00	3,586.00	(3,586.00)	+++	.00
	5120 - Totals	\$106,884.79	\$11,155.69	\$84,233.19	\$22,651.60	79%	\$82,498.70
5201							
5201.000	Training and Travel	7,000.00	720.00	720.00	6,280.00	10	11,725.66
	5201 - Totals	\$7,000.00	\$720.00	\$720.00	\$6,280.00	10%	\$11,725.66
5204							
5204.001	Cell Phone Stipend	600.00	25.00	225.00	375.00	38	225.00
	5204 - Totals	\$600.00	\$25.00	\$225.00	\$375.00	38%	\$225.00
5206							
5206.000	Supplies	550.00	.00	390.00	160.00	71	254.00
	5206 - Totals	\$550.00	\$0.00	\$390.00	\$160.00	71%	\$254.00
5211							
5211.000	Data Processing Fees	15,723.00	1,310.25	11,792.25	3,930.75	75	11,320.47
	5211 - Totals	\$15,723.00	\$1,310.25	\$11,792.25	\$3,930.75	75%	\$11,320.47
5212							
5212.000	Contracted/Purchased Serv	3,750.00	.00	707.64	3,042.36	19	.00
	5212 - Totals	\$3,750.00	\$0.00	\$707.64	\$3,042.36	19%	\$0.00
5221							
5221.000	Transportation/Vehicles	10,674.00	826.14	7,483.39	3,190.61	70	7,871.72
	5221 - Totals	\$10,674.00	\$826.14	\$7,483.39	\$3,190.61	70%	\$7,871.72
5223							
5223.000	Tools & Small Equipment	200.00	.00	.00	200.00	0	132.63
	5223 - Totals	\$200.00	\$0.00	\$0.00	\$200.00	0%	\$132.63
5224							
5224.000	Dues & Publications	1,450.00	.00	650.80	799.20	45	1,019.58
	5224 - Totals	\$1,450.00	\$0.00	\$650.80	\$799.20	45%	\$1,019.58
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	\$26,741.43	\$197,662.49	\$74,506.16	73%	\$200,446.68
Department 035 - Building Officials Totals		\$272,168.65	\$26,741.43	\$197,662.49	\$74,506.16	73%	\$200,446.68



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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 Totals		\$3,984,670.32	\$288,722.39	\$2,373,935.02	\$1,610,735.30	60%	\$2,820,327.29
Division 540 - Public Service							
Department 041 - Library							
5110							
5110.001	Regular Salaries/Wages	363,640.86	23,725.39	222,780.66	140,860.20	61	190,464.82
5110.002	Holidays	.00	169.28	14,598.52	(14,598.52)	+++	12,470.26
5110.003	Sick Leave	.00	2,775.38	14,962.86	(14,962.86)	+++	10,363.87
5110.004	Overtime	.00	.00	.00	.00	+++	31.20
5110.010	Temp Wages	28,878.00	.00	.00	28,878.00	0	17,500.25
5110 - Totals		\$392,518.86	\$26,670.05	\$252,342.04	\$140,176.82	64%	\$230,830.40
5120							
5120.001	Annual Leave	16,639.00	1,930.76	16,224.44	414.56	98	21,731.45
5120.002	SBS	25,081.42	1,745.90	16,569.74	8,511.68	66	15,481.99
5120.003	Medicare	5,932.82	412.97	3,900.59	2,032.23	66	3,662.14
5120.004	PERS	100,373.26	11,428.80	64,081.78	36,291.48	64	66,869.83
5120.005	Health Insurance	94,953.24	8,632.06	76,393.72	18,559.52	80	45,591.76
5120.006	Life Insurance	90.96	7.07	56.42	34.54	62	66.21
5120.007	Workmen's Compensation	1,805.60	96.85	912.04	893.56	51	1,130.60
5120.008	Unemployment	.00	.00	1,357.29	(1,357.29)	+++	.00
5120.011	PERS on Behalf	.00	.00	10,326.00	(10,326.00)	+++	.00
5120 - Totals		\$244,876.30	\$24,254.41	\$189,822.02	\$55,054.28	78%	\$154,533.98
5201							
5201.000	Training and Travel	2,400.00	175.00	1,322.00	1,078.00	55	1,524.30
5201 - Totals		\$2,400.00	\$175.00	\$1,322.00	\$1,078.00	55%	\$1,524.30
5203							
5203.001	Electric	22,000.00	2,713.10	16,283.18	5,716.82	74	15,025.31
5203 - Totals		\$22,000.00	\$2,713.10	\$16,283.18	\$5,716.82	74%	\$15,025.31
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	34,868.60	(9,715.60)	139	24,454.98
5205 - Totals		\$25,153.00	\$0.00	\$34,868.60	(\$9,715.60)	139%	\$24,454.98



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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							
Fund Type General Fund							
Fund 100 - General Fund							
EXPENSE							
Division 540 - Public Service							
Department 041 - Library							
5206							
5206.000	Supplies	20,011.41	1,491.88	9,745.59	10,265.82	49	12,087.52
	5206 - Totals	\$20,011.41	\$1,491.88	\$9,745.59	\$10,265.82	49%	\$12,087.52
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	28,579.50	9,526.50	75	26,911.58
	5208 - Totals	\$38,106.00	\$9,526.50	\$28,579.50	\$9,526.50	75%	\$26,911.58
5211							
5211.000	Data Processing Fees	118,231.00	9,852.58	88,673.22	29,557.78	75	82,063.53
	5211 - Totals	\$118,231.00	\$9,852.58	\$88,673.22	\$29,557.78	75%	\$82,063.53
5212							
5212.000	Contracted/Purchased Serv	67,000.00	2,599.76	52,414.99	14,585.01	78	51,472.05
	5212 - Totals	\$67,000.00	\$2,599.76	\$52,414.99	\$14,585.01	78%	\$51,472.05
5222							
5222.000	Postage	15,000.00	.00	11.10	14,988.90	0	4,000.00
	5222 - Totals	\$15,000.00	\$0.00	\$11.10	\$14,988.90	0%	\$4,000.00
5223							
5223.000	Tools & Small Equipment	750.00	.00	363.94	386.06	49	238.99
	5223 - Totals	\$750.00	\$0.00	\$363.94	\$386.06	49%	\$238.99
5224							
5224.000	Dues & Publications	1,050.00	.00	394.00	656.00	38	250.99
	5224 - Totals	\$1,050.00	\$0.00	\$394.00	\$656.00	38%	\$250.99
5226							
5226.000	Advertising	750.00	.00	.00	750.00	0	1,739.80
	5226 - Totals	\$750.00	\$0.00	\$0.00	\$750.00	0%	\$1,739.80
5227							
5227.002	Rent-Equipment	1,150.00	.00	138.00	1,012.00	12	276.00
	5227 - Totals	\$1,150.00	\$0.00	\$138.00	\$1,012.00	12%	\$276.00
5240							
5240.000	Books & Publications	60,500.00	2,534.46	32,870.91	27,629.09	54	42,649.36
	5240 - Totals	\$60,500.00	\$2,534.46	\$32,870.91	\$27,629.09	54%	\$42,649.36



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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 540 - Public Service							
Department 041 - Library							
5290							
5290.000	Other Expenses	4,000.00	.00	855.00	3,145.00	21	.00
5290 - Totals		\$4,000.00	\$0.00	\$855.00	\$3,145.00	21%	\$0.00
Department 041 - Library Totals		\$1,015,096.57	\$79,817.74	\$708,684.09	\$306,412.48	70%	\$648,058.79
Department 043 - Centennial Building							
5110							
5110.001	Regular Salaries/Wages	265,972.05	18,569.32	142,715.35	123,256.70	54	170,173.60
5110.002	Holidays	.00	.00	9,316.19	(9,316.19)	+++	9,481.49
5110.003	Sick Leave	.00	178.48	4,140.32	(4,140.32)	+++	2,683.86
5110.004	Overtime	3,500.00	.00	341.25	3,158.75	10	2,759.34
5110.010	Temp Wages	15,000.00	.00	.00	15,000.00	0	23,808.50
5110 - Totals		\$284,472.05	\$18,747.80	\$156,513.11	\$127,958.94	55%	\$208,906.79
5120							
5120.001	Annual Leave	12,381.00	.00	35,052.84	(22,671.84)	283	21,856.09
5120.002	SBS	18,196.91	1,149.25	11,687.14	6,509.77	64	14,145.80
5120.003	Medicare	3,179.26	271.85	2,279.32	899.94	72	2,514.28
5120.004	PERS	74,438.20	7,597.52	42,403.31	32,034.89	57	55,781.91
5120.005	Health Insurance	80,843.04	5,756.26	47,402.96	33,440.08	59	64,516.26
5120.006	Life Insurance	64.68	4.37	35.50	29.18	55	47.17
5120.007	Workmen's Compensation	14,223.98	779.90	7,361.42	6,862.56	52	11,330.53
5120.008	Unemployment	.00	.00	2,214.14	(2,214.14)	+++	.00
5120.011	PERS on Behalf	.00	.00	6,946.00	(6,946.00)	+++	.00
5120 - Totals		\$203,327.07	\$15,559.15	\$155,382.63	\$47,944.44	76%	\$170,192.04
5203							
5203.001	Electric	64,000.00	5,543.85	41,761.43	22,238.57	65	44,313.22
5203 - Totals		\$64,000.00	\$5,543.85	\$41,761.43	\$22,238.57	65%	\$44,313.22
5205							
5205.000	Insurance	24,500.00	.00	34,219.33	(9,719.33)	140	24,142.14
5205 - Totals		\$24,500.00	\$0.00	\$34,219.33	(\$9,719.33)	140%	\$24,142.14
5206							
5206.000	Supplies	12,200.00	1,317.28	6,664.12	5,535.88	55	9,745.00
5206 - Totals		\$12,200.00	\$1,317.28	\$6,664.12	\$5,535.88	55%	\$9,745.00



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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 Governmental Funds								
Fund Type General Fund								
Fund 100 - General Fund								
EXPENSE								
Division 540 - Public Service								
Department 043 - Centennial Building								
5207								
5207.000	Repairs & Maintenance		8,750.00	.00	1,218.95	7,531.05	14	2,735.55
		5207 - Totals	\$8,750.00	\$0.00	\$1,218.95	\$7,531.05	14%	\$2,735.55
5208								
5208.000	Bldg Repair & Maint		46,614.00	11,653.50	34,960.50	11,653.50	75	19,901.58
		5208 - Totals	\$46,614.00	\$11,653.50	\$34,960.50	\$11,653.50	75%	\$19,901.58
5211								
5211.000	Data Processing Fees		64,462.00	5,371.83	48,346.47	16,115.53	75	45,648.00
		5211 - Totals	\$64,462.00	\$5,371.83	\$48,346.47	\$16,115.53	75%	\$45,648.00
5212								
5212.000	Contracted/Purchased Serv		8,000.00	.00	7,498.92	501.08	94	4,785.00
		5212 - Totals	\$8,000.00	\$0.00	\$7,498.92	\$501.08	94%	\$4,785.00
5223								
5223.000	Tools & Small Equipment		.00	.00	.00	.00	+++	1,361.54
		5223 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,361.54
5226								
5226.000	Advertising		.00	378.00	595.35	(595.35)	+++	.00
		5226 - Totals	\$0.00	\$378.00	\$595.35	(\$595.35)	+++	\$0.00
5290								
5290.000	Other Expenses		500.00	.00	500.00	.00	100	580.00
		5290 - Totals	\$500.00	\$0.00	\$500.00	\$0.00	100%	\$580.00
		Department 043 - Centennial Building Totals	\$716,825.12	\$58,571.41	\$487,660.81	\$229,164.31	68%	\$532,310.86
Department 047 - Senior Citizens								
5203								
5203.001	Electric		19,500.00	2,292.77	16,315.55	3,184.45	84	14,655.84
		5203 - Totals	\$19,500.00	\$2,292.77	\$16,315.55	\$3,184.45	84%	\$14,655.84
5204								
5204.000	Telephone		2,580.00	471.21	2,083.26	496.74	81	2,129.13
		5204 - Totals	\$2,580.00	\$471.21	\$2,083.26	\$496.74	81%	\$2,129.13
5205								
5205.000	Insurance		2,396.00	.00	3,573.49	(1,177.49)	149	2,341.92
		5205 - Totals	\$2,396.00	\$0.00	\$3,573.49	(\$1,177.49)	149%	\$2,341.92



Income Statement

Through 03/31/21

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							
5206							
5206.000	Supplies	3,080.00	390.50	1,893.75	1,186.25	61	1,899.84
	5206 - Totals	\$3,080.00	\$390.50	\$1,893.75	\$1,186.25	61%	\$1,899.84
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	32,953.50	10,984.50	75	15,356.87
	5208 - Totals	\$43,938.00	\$10,984.50	\$32,953.50	\$10,984.50	75%	\$15,356.87
5221							
5221.000	Transportation/Vehicles	30,000.00	933.87	8,113.96	21,886.04	27	13,870.18
	5221 - Totals	\$30,000.00	\$933.87	\$8,113.96	\$21,886.04	27%	\$13,870.18
	Department 047 - Senior Citizens Totals	\$104,494.00	\$15,072.85	\$64,933.51	\$39,560.49	62%	\$50,253.78
	Division 540 - Public Service Totals	\$1,836,415.69	\$153,462.00	\$1,261,278.41	\$575,137.28	69%	\$1,230,623.43
Division 545 - Contingency							
Department 050 - Contingency							
5110							
5110.004	Overtime	150,000.00	.00	.00	150,000.00	0	.00
5110.010	Temp Wages	.00	.00	16,480.90	(16,480.90)	+++	.00
	5110 - Totals	\$150,000.00	\$0.00	\$16,480.90	\$133,519.10	11%	\$0.00
5120							
5120.002	SBS	.00	.00	1,169.37	(1,169.37)	+++	.00
5120.003	Medicare	.00	.00	276.60	(276.60)	+++	.00
5120.007	Workmen's Compensation	.00	.00	826.00	(826.00)	+++	.00
	5120 - Totals	\$0.00	\$0.00	\$2,271.97	(\$2,271.97)	+++	\$0.00
5206							
5206.000	Supplies	119,694.00	.00	37,497.16	82,196.84	31	16.98
	5206 - Totals	\$119,694.00	\$0.00	\$37,497.16	\$82,196.84	31%	\$16.98
5212							
5212.000	Contracted/Purchased Serv	130,182.75	.00	2,975.00	127,207.75	2	.00
	5212 - Totals	\$130,182.75	\$0.00	\$2,975.00	\$127,207.75	2%	\$0.00



Income Statement

Through 03/31/21

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						
5290							
5290.000	Other Expenses	.00	.00	1,784.16	(1,784.16)	+++	.00
	5290 - Totals	\$0.00	\$0.00	\$1,784.16	(\$1,784.16)	+++	\$0.00
Department	050 - Contingency Totals	\$399,876.75	\$0.00	\$61,009.19	\$338,867.56	15%	\$16.98
Division	545 - Contingency Totals	\$399,876.75	\$0.00	\$61,009.19	\$338,867.56	15%	\$16.98
Division	550 - Other						
Department	650 - Debt Payments						
Sub-Department	951 - General						
5295							
5295.000	Interest Expense	21,635.00	1,848.81	3,891.54	17,743.46	18	2,909.94
	5295 - Totals	\$21,635.00	\$1,848.81	\$3,891.54	\$17,743.46	18%	\$2,909.94
7301							
7301.000	Note Principal Payments	64,828.00	13,231.08	22,309.77	42,518.23	34	12,559.77
	7301 - Totals	\$64,828.00	\$13,231.08	\$22,309.77	\$42,518.23	34%	\$12,559.77
Sub-Department	951 - General Totals	\$86,463.00	\$15,079.89	\$26,201.31	\$60,261.69	30%	\$15,469.71
Department	650 - Debt Payments Totals	\$86,463.00	\$15,079.89	\$26,201.31	\$60,261.69	30%	\$15,469.71
Department	660 - Support Payments						
Sub-Department	952 - School						
5203							
5203.000	Utilities	57,000.00	6,275.19	41,498.03	15,501.97	73	40,559.05
	5203 - Totals	\$57,000.00	\$6,275.19	\$41,498.03	\$15,501.97	73%	\$40,559.05
5208							
5208.000	Bldg Repair & Maint	150,000.00	.00	54,031.34	95,968.66	36	.00
	5208 - Totals	\$150,000.00	\$0.00	\$54,031.34	\$95,968.66	36%	\$0.00
5290							
5290.000	Other Expenses	7,411,993.00	596,832.75	5,371,494.75	2,040,498.25	72	5,309,025.03
	5290 - Totals	\$7,411,993.00	\$596,832.75	\$5,371,494.75	\$2,040,498.25	72%	\$5,309,025.03
Sub-Department	952 - School Totals	\$7,618,993.00	\$603,107.94	\$5,467,024.12	\$2,151,968.88	72%	\$5,349,584.08
Department	660 - Support Payments Totals	\$7,618,993.00	\$603,107.94	\$5,467,024.12	\$2,151,968.88	72%	\$5,349,584.08



Income Statement

Through 03/31/21

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 550 - Other							
Department 670 - Fixed Assets							
7106							
7106.021	Fixed Assets-Police Dept	210,576.75	.00	111,965.04	98,611.71	53	128,745.10
7106.022	Fixed Assets-Fire Dept	.00	.00	.00	.00	+++	10,887.10
7106.034	Fixed Assets-Recreation	6,500.00	.00	.00	6,500.00	0	.00
	7106 - Totals	\$217,076.75	\$0.00	\$111,965.04	\$105,111.71	52%	\$139,632.20
7108							
7108.000	Fixed Assets-Furniture	.00	.00	5,760.13	(5,760.13)	+++	.00
	7108 - Totals	\$0.00	\$0.00	\$5,760.13	(\$5,760.13)	+++	\$0.00
	Department 670 - Fixed Assets Totals	\$217,076.75	\$0.00	\$117,725.17	\$99,351.58	54%	\$139,632.20
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	1,855,019.00	5,187.07	15,388.07	1,839,630.93	1	2,387,591.00
	7200 - Totals	\$1,855,019.00	\$5,187.07	\$15,388.07	\$1,839,630.93	1%	\$2,387,591.00
	Department 680 - Transfer to Other Funds Totals	\$1,855,019.00	\$5,187.07	\$15,388.07	\$1,839,630.93	1%	\$2,387,591.00
	Division 550 - Other Totals	\$9,777,551.75	\$623,374.90	\$5,626,338.67	\$4,151,213.08	58%	\$7,892,276.99
	EXPENSE TOTALS	\$28,928,015.61	\$2,040,935.67	\$18,038,562.04	\$10,889,453.57	62%	\$20,278,083.41
Fund 100 - General Fund Totals							
	REVENUE TOTALS	29,564,429.00	2,969,117.28	21,161,404.60	8,403,024.40	72%	21,734,563.40
	EXPENSE TOTALS	28,928,015.61	2,040,935.67	18,038,562.04	10,889,453.57	62%	20,278,083.41
	Fund 100 - General Fund Net Gain (Loss)	\$636,413.39	\$928,181.61	\$3,122,842.56	\$2,486,429.17	491%	\$1,456,479.99
Fund Type General Fund Totals							
	REVENUE TOTALS	29,564,429.00	2,969,117.28	21,161,404.60	8,403,024.40	72%	21,734,563.40
	EXPENSE TOTALS	28,928,015.61	2,040,935.67	18,038,562.04	10,889,453.57	62%	20,278,083.41
	Fund Type General Fund Net Gain (Loss)	\$636,413.39	\$928,181.61	\$3,122,842.56	\$2,486,429.17	491%	\$1,456,479.99



Income Statement

Through 03/31/21

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 700 - Capital Projects-General							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	238,905.00	.00	79,531.83	159,373.17	33	348,892.23
	3101 - Totals	\$238,905.00	\$0.00	\$79,531.83	\$159,373.17	33%	\$348,892.23
	Department 310 - State Revenue Totals	\$238,905.00	\$0.00	\$79,531.83	\$159,373.17	33%	\$348,892.23
Department 315 - Federal Revenue							
3151							
3151.003	Grant Revenue	80,000.00	184,160.15	624,490.09	(544,490.09)	781	70,333.95
	3151 - Totals	\$80,000.00	\$184,160.15	\$624,490.09	(\$544,490.09)	781%	\$70,333.95
	Department 315 - Federal Revenue Totals	\$80,000.00	\$184,160.15	\$624,490.09	(\$544,490.09)	781%	\$70,333.95
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	41,000.00	.00	(24,000.00)	65,000.00	(59)	2,090,474.00
3950.194	Transfer In Comm Pass Tax	78,000.00	.00	78,000.00	.00	100	.00
3950.240	Transfer In Harbor	76,000.00	.00	76,000.00	.00	100	.00
3950.300	Transfer in Information Systems	.00	.00	.00	(179,748.89)	+++	.00
	3950 - Totals	\$195,000.00	\$0.00	\$130,000.00	(\$114,748.89)	67%	\$2,090,474.00
	Department 390 - Cash Basis Receipts Totals	\$195,000.00	\$0.00	\$130,000.00	(\$114,748.89)	67%	\$2,090,474.00
	Division 300 - Revenue Totals	\$513,905.00	\$184,160.15	\$834,021.92	(\$499,865.81)	162%	\$2,509,700.18
	REVENUE TOTALS	\$513,905.00	\$184,160.15	\$834,021.92	(\$499,865.81)	162%	\$2,509,700.18
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	313.99
	5206 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$313.99
5212							
5212.000	Contracted/Purchased Serv	955,612.05	109,613.41	987,327.32	(31,715.27)	103	787,063.50
	5212 - Totals	\$955,612.05	\$109,613.41	\$987,327.32	(\$31,715.27)	103%	\$787,063.50
5214							
5214.000	Interdepartment Services	.00	24,044.71	26,373.13	(26,373.13)	+++	54,188.47
	5214 - Totals	\$0.00	\$24,044.71	\$26,373.13	(\$26,373.13)	+++	\$54,188.47
	Department 630 - Operations Totals	\$955,612.05	\$133,658.12	\$1,013,700.45	(\$58,088.40)	106%	\$841,565.96



Income Statement

Through 03/31/21

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	700 - Capital Projects-General						
	EXPENSE						
Division	600 - Operations						
Department	680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	.00	332,918.91	332,918.91	(332,918.91)	+++	.00
	7200 - Totals	\$0.00	\$332,918.91	\$332,918.91	(\$332,918.91)	+++	\$0.00
Department	680 - Transfer to Other Funds Totals	\$0.00	\$332,918.91	\$332,918.91	(\$332,918.91)	+++	\$0.00
Division	600 - Operations Totals	\$955,612.05	\$466,577.03	\$1,346,619.36	(\$391,007.31)	141%	\$841,565.96
	EXPENSE TOTALS	\$955,612.05	\$466,577.03	\$1,346,619.36	(\$391,007.31)	141%	\$841,565.96
Fund	700 - Capital Projects-General Totals						
	REVENUE TOTALS	513,905.00	184,160.15	834,021.92	(499,865.81)	162%	2,509,700.18
	EXPENSE TOTALS	955,612.05	466,577.03	1,346,619.36	(391,007.31)	141%	841,565.96
Fund	700 - Capital Projects-General Net Gain (Loss)	(\$441,707.05)	(\$282,416.88)	(\$512,597.44)	\$108,858.50	116%	\$1,668,134.22
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	513,905.00	184,160.15	834,021.92	(499,865.81)	162%	2,509,700.18
	EXPENSE TOTALS	955,612.05	466,577.03	1,346,619.36	(391,007.31)	141%	841,565.96
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$441,707.05)	(\$282,416.88)	(\$512,597.44)	\$108,858.50	116%	\$1,668,134.22
Fund Category	Governmental Funds Totals						
	REVENUE TOTALS	30,078,334.00	3,153,277.43	21,995,426.52	7,903,158.59	73%	24,244,263.58
	EXPENSE TOTALS	29,883,627.66	2,507,512.70	19,385,181.40	10,498,446.26	65%	21,119,649.37
Fund Category	Governmental Funds Net Gain (Loss)	\$194,706.34	\$645,764.73	\$2,610,245.12	\$2,595,287.67	1,341%	\$3,124,614.21
	Grand Totals						
	REVENUE TOTALS	30,078,334.00	3,153,277.43	21,995,426.52	7,903,158.59	73%	24,244,263.58
	EXPENSE TOTALS	29,883,627.66	2,507,512.70	19,385,181.40	10,498,446.26	65%	21,119,649.37
	Grand Total Net Gain (Loss)	\$194,706.34	\$645,764.73	\$2,610,245.12	\$2,595,287.67	1,341%	\$3,124,614.21



Electric Fund
Financial Analysis
As Of, And For the Fiscal Period Ending March 31, 2021

KPI Dashboard

Indicator	Amount	Compared To Last Yr	Compared To Plan	Big Picture
Revenue	13,808,242	 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)	1,585,276	 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)	8,117,344	 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 minimal 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)	(1,161,209)	 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))	(2,964,101)	 Deficit Decreased	 Smaller Deficit than Planned	Not setting aside sufficient capital for future asset replacement
Total Working Capital (What total resources are available in the fund)	12,456,131	 Increased	 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)	5,235,231	 Not Meaningfully Different	 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?)	6,922,069	 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)	312.01	 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?)	173.39	 Greater Than Last Year	 Exceeded Plan	Not unexpected, but watch trend 

The financial results and financial position of the Electric Fund as of March 31, 2021 have substantially improved due to the refinancing of a portion of bonded debt in early July, 2020. This refinancing accomplished two key things that have had a large positive effect on both financial performance and financial position. First, bonded interest expense declined by \$915.7K compared to the comparable period in FY2020. This reduction in interest expense helped to increase cash flow/working capital in the fund. Secondly, the refinancing allowed for the size of the required debt service reserve to be substantially reduced by \$1,876.2M. The debt service reserve is not a part of working capital (due to its restricted use), so reduction of the size of the reserve had the effect of corresponding increase in working capital. Thus, roughly 60% of the increase in total working capital from March 31, 2020 to March 31, 2021, \$4,675,225, is due to the debt refinancing. Specifically, the refinancing led to a reduction in bond covenant requirements that allowed for a net one-time increase in working capital. In addition to the 2020 debt refinancing, the Electric Fund is looking to also refinance additional revenue bonds in 2021 which will help to further improve financial performance and financial position.

It is important to note and understand that the increase in working capital due to debt refinancing, while a very welcome positive, is needed to address future infrastructure replacement costs. The asset replacement coverage ratio, even with lower interest expense, is still a deficit (\$2,964M) over nine months. This ratio indicates that infrastructure is wearing out and declining in value quicker than working capital is being set aside to replace it. Thus, savings as a result of debt refinancing is critically needed for infrastructure replacement.

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 (\$3,135.9K); a net loss of (\$1,161.2) created a positive variance of \$1,974.7K. Revenue exceeded plan by just \$88.5K, or 0.6%; however, operating costs were lower than plan by \$1,502.7K or 11.4%.

Working capital grew by \$4,698.2K in first three quarters, from \$7,757.9K to \$12,456.1K. Undesignated working capital likewise grew by \$4,336.7K. Capital outlays for the first three fiscal quarters were \$1,883.0K. New capital appropriations in the 1st fiscal quarter were \$2,030K; as a result, working capital appropriated for capital projects grew by \$457.2K to \$5,235.2K.

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. 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 6,922.1K 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 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. Debt service savings from debt refinancing have helped but they alone can't solve the utility's financial challenges. The financial condition should 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.

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 (\$/L = 75.0%)	Variance To FY2021 Plan
Income Statement									
Revenue:									
Electricity Sales	4,497,770	4,258,365	4,328,403	-	13,084,538	13,027,393	57,145	13,351,492	(266,954)
Jobbing	142,243	47,891	63,253	-	253,387	124,976	128,411	142,500	110,887
Other Operating Revenue	84,474	73,130	312,713	-	470,317	194,293	276,024	225,719	244,598
Total Revenue:	4,724,487	4,379,386	4,704,369	-	13,808,242	13,346,662	461,580	13,719,711	88,531
Cost of Sales:									
Green Lake	189,873	166,661	168,903	-	525,437	488,784	(36,653)	748,676	223,239
Blue Lake	414,718	456,805	441,706	-	1,313,229	1,611,838	298,609	1,659,499	346,270
Diesels	95,482	138,355	99,739	-	333,576	458,782	125,206	661,518	327,942
Switchyard	28,319	60,942	12,159	-	101,420	23,209	(78,211)	15,000	(86,420)
Line Maintenance	4,533	75,751	53,082	-	133,366	168,693	35,327	137,625	4,259
Substation Maintenance	1,485	5,046	458	-	6,989	25,875	18,886	13,500	6,511
Distribution	420,539	321,326	458,488	-	1,200,353	1,615,703	415,350	1,401,014	200,661
Metering	95,561	107,837	99,010	-	302,408	299,613	(2,795)	353,120	50,712
Jobbing	31,999	10,157	24,861	-	67,017	67,687	670	75,000	7,983
Stores	45,271	54,492	44,073	-	143,836	134,067	(9,769)	142,741	(1,095)
Depreciation	1,989,831	1,989,831	1,989,831	-	5,969,493	5,886,896	(82,597)	5,886,893	(82,600)
Total Cost of Sales:	3,317,611	3,387,203	3,392,310	-	10,097,124	10,781,147	684,023	11,094,587	997,463
Gross Margin:	1,406,876	992,183	1,312,059	-	3,711,118	2,565,515	1,145,603	2,625,125	1,085,994
<i>Gross Margin: Operating Revenue</i>	<i>29.78%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>26.88%</i>	<i>19.22%</i>	<i>7.65%</i>	<i>19.13%</i>	<i>7.74%</i>
Selling and Administrative Expenses	493,067	527,721	542,479	-	1,563,267	1,446,115	(117,152)	2,068,480	505,213
Earnings Before Interest (EBI):	913,809	464,462	769,580	-	2,147,851	1,119,400	1,028,451	556,645	1,591,206
<i>EBI: Operating Revenue</i>	<i>19.34%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>15.55%</i>	<i>8.39%</i>	<i>7.17%</i>	<i>4.06%</i>	<i>11.50%</i>
Non-operating Revenue and Expense:									
Operating Subsidy	16,335	16,109	18,099	-	50,543	-	50,543	59,670	(9,127)
Bond Interest Subsidy	-	-	-	-	-	338,257	(338,257)	430,515	(430,515)
Misc./Non-Operating Revenue/(Expense)	(192,571)	-	-	-	(192,571)	-	(192,571)	-	(192,571)
Enterprise Fund Interest	104,176	84,574	81,819	-	270,569	341,452	(70,883)	168,750	101,819
Bond Fund Interest	-	-	-	-	-	8,601	(8,601)	-	-
Grant Revenue	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	53,528	(53,528)	-	-
Bonded Interest Expense:	(636,421)	(1,384,942)	(1,290,091)	-	(3,311,454)	(4,227,117)	915,663	(4,150,112)	838,658
Subordinated Interest expense	(68,074)	-	(58,073)	-	(126,147)	(214,406)	88,259	(201,416)	75,269
Total Non-operating Revenue & Expense:	(776,555)	(1,284,259)	(1,248,246)	-	(3,309,060)	(3,699,685)	390,625	(3,692,592)	383,532
Net Income:	137,254	(819,797)	(478,666)	-	(1,161,209)	(2,580,285)	1,419,076	(3,135,947)	1,974,738
<i>Net Income: Operating Revenue</i>	<i>2.91%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>-8.41%</i>	<i>-19.33%</i>	<i>10.92%</i>	<i>-22.86%</i>	
EBIDA (Earnings before interest, depreciation, amortization)	2,903,640	2,454,293	2,759,411	-	8,117,344	7,006,296	1,111,048	6,443,538	1,673,806
	61.46%	0.00%	0.00%	0.00%	58.79%	52.49%	6.29%	46.97%	11.82%
Key Indicators									
Bond Covenant Ratio (> 1.25 for fiscal year)	2.54	1.37	1.62	-	1.78	1.32	0	1.2931	0.48
Total kWh Sold	23,535,096	23,535,096	23,535,096	-	70,605,288	82,923,600	(12,318,312)	79,066,125	(8,460,837)
Revenue per Kwh Sold	0.1911	0.1809	0.1839	-	0.1853	0.4756	(0.2902)	0.1689	0.0165
Cost of Sales per Kwh Sold	0.1410	0.1439	0.1441	-	0.1430	0.3913	0.2483	0.1403	(0.0027)
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	2,127,085	1,170,034	1,511,165	-	4,808,284	3,306,611	1,501,673	2,750,946	2,057,338
Bonded Debt Principal	480,000	480,000	480,000	-	1,440,000	1,695,000	255,000	1,440,000	-

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 = 75.0%)	Variance To FY2021 Plan
Subordinated Debt Principal	120,964	120,964	120,964	-	362,892	350,709	(12,183)	362,894	2
Debt Principal Coverage Surplus/Deficit	1,526,121	569,070	910,201	-	3,005,392	1,260,902	1,744,490	948,053	2,057,340
Debt Principal Coverage Percentage	354%	0%	0%	0%	267%	162%	105%	153%	114%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	1,526,121	569,070	910,201	-	3,005,392	1,260,902	1,744,490	948,053	2,057,340
Depreciation	1,989,831	1,989,831	1,989,831	-	5,969,493	5,886,896	(82,597)	5,886,893	(82,600)
Cash Accumulated For/(Taken From) Asset Replacement	(463,710)	(1,420,761)	(1,079,630)	-	(2,964,101)	(4,625,994)	(1,661,893)	(4,938,841)	1,974,740
Working Capital/Balance Sheet									
Cash Flow:									
Net Income + Depreciation Less Principal	1,526,121	569,070	910,201	-	3,005,392	1,260,902	1,744,490	948,053	2,057,340
CapEx, Accruals, and other Balance Sheet Changes	487,122	(486,148)	1,691,837	-	1,692,811	(2,885,754)	4,578,565	1,692,811	-
Increase in (Decrease in) Working Capital	2,013,243	82,922	2,602,038	-	4,698,203	(1,624,852)	6,323,055	2,640,864	2,057,340
Plus Beginning Total Working Capital	7,757,928	9,771,171	9,854,093	-	7,757,928	9,405,758	(1,647,830)	7,757,928	-
Ending Total Working Capital:	9,771,171	9,854,093	12,456,131	-	12,456,131	7,780,906	4,675,225	10,398,792	2,057,340
Working Capital Detail:									
Repair Reserve (0.1% of PPE):	298,832	298,832	298,832	-	298,832				
Working Capital Designated for CapEx									
Capital Projects Fund	6,148,668	5,453,438	5,235,231	-	5,235,231				
Unspent Bond Proceeds	-	-	-	-	-				
Total Working Capital Designated for CapEx	6,148,668	5,453,438	5,235,231	-	5,235,231				
Undesignated Working Capital	3,323,672	4,101,824	6,922,069	-	6,922,069				
Total Working Capital:	9,771,171	9,854,093	12,456,131	-	12,456,131				
Days on Hand Annual Cash Outlays:									
Total Working Capital (WC)	285.20	229.91	291.88	-	312.01				
Total WC Less Repair Reserve:	276.48	222.94	284.88	-	304.53				
Undesignated WC:	97.01	95.70	162.20	-	173.39				
Working Capital Calculation:									
Current Assets	15,224,169	14,236,947	16,735,980	-	16,735,980				
Current Liabilities	(1,311,321)	(1,935,628)	(1,268,816)	-	(1,268,816)				
Next Debt Principal Payment Accrual	(1,763,672)	(60,699)	(625,317)	-	(625,317)				
One Year's Debt Principal	(2,378,005)	(2,385,717)	(2,385,717)	-	(2,385,717)				
Total Working Capital	9,771,171	9,854,903	12,456,131	-	12,456,131				

Fund 710 Capital Projects		Investment In			A							
Detail By Project Number	2021	Central Treasury	A/R Misc.	A/R State	Construction In Progress 7/1/20120	FY2021	Repairs &	Contracted	Interdepartment	Training &		Other
						Supplies Expenses	Maintenance Expenses	Services Expenses	Services Expenses	Travel & Expenses	Advertising	Expenses
63010 - Green Lake FERC Compliance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80003 - Feeder Improvements	\$ 500,000.00	\$ 412,903.02	\$ -	\$ -	\$ -	\$ 4,025.00	\$ -	\$ 61,137.92	\$ 2,653.57	\$ -	\$ -	\$ -
80381 - Island Transmission Line Route Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90261 - Island Improvements	\$ 60,000.00	\$ 173,064.72	\$ -	\$ -	\$ -	\$ 5,565.79	\$ -	\$ 24,999.90	\$ -	\$ -	\$ -	\$ -
90410 - SCADA	\$ -	\$ 143,555.15	\$ -	\$ -	\$ -	\$ 13,529.92	\$ -	\$ 1,350.00	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ 387,339.96	\$ -	\$ -	\$ 2,704,243.75	\$ 461,345.22	\$ -	\$ 856,903.28	\$ 70.16	\$ 501.60	\$ -	\$ 190.97
90829 - Harbor Meters	\$ 75,000.00	\$ 148,572.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90839 - Green Lake PP 35-Year Overhaul	\$ 1,300,000.00	\$ 3,319,192.18	\$ 342,232.47	\$ -	\$ 285,780.98	\$ 60,485.38	\$ -	\$ 340,427.58	\$ 41,149.31	\$ -	\$ -	\$ -
90840 - Green Lake PP 35-Year Overhaul Insp	\$ -	\$ 132,715.81	\$ -	\$ -	\$ 232,840.38	\$ -	\$ -	\$ 8,700.00	\$ -	\$ -	\$ -	\$ -
90841 - Jarvis Fuel System Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90857 - Raw Water Infrastructure Enhancem	\$ -	\$ 570.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90860 - Cellular Service Enhancement Projec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90868 - 69 kV Thimbleberry Transmission Lin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 4,967,439.49	\$342,232.47	\$ -	\$ 3,223,878.61	\$ 544,951.31	\$ -	\$ 1,293,518.68	\$ 43,873.04	\$ 501.60	\$ -	\$ 190.97

Fund 710 Capital Projects									
Detail <u>By Project Number</u>	B FY2021 Total Expenses	D (=B) Expenses Reclassified To CIP	E CIP/Expense Reclass to Parent Fund	F (=A+D+E) Construction In Progress 6/30/2021	Total Assets	Accounts Payable	Retainage Payable	Total Liabilities	Working Capital
63010 - Green Lake FERC Compliance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
80003 - Feeder Improvements	\$ 67,816.49	\$ -	\$ -	\$ -	\$ 412,903.02	\$ -	\$ -	\$ -	\$ 412,903.02
80381 - Island Transmission Line Route Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90261 - Island Improvements	\$ 30,565.69	\$ -	\$ -	\$ -	\$ 173,064.72	\$ -	\$ -	\$ -	\$ 173,064.72
90410 - SCADA	\$ 14,879.92	\$ -	\$ -	\$ -	\$ 143,555.15	\$ -	\$ -	\$ -	\$ 143,555.15
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	\$ 1,319,011.23	\$ -	\$ -	\$ 2,704,243.75	\$ 3,091,583.71	\$ -	\$ -	\$ -	\$ 387,339.96
90829 - Harbor Meters	\$ -	\$ -	\$ -	\$ -	\$ 148,572.50	\$ -	\$ -	\$ -	\$ 148,572.50
90839 - Green Lake PP 35-Year Overhaul	\$ 442,062.27	\$ -	\$ -	\$ 285,780.98	\$ 3,947,205.63	\$ -	\$ (15,559.02)	\$ (15,559.02)	\$ 3,676,983.67
90840 - Green Lake PP 35-Year Overhaul Insp	\$ 8,700.00	\$ -	\$ -	\$ 232,840.38	\$ 365,556.19	\$ -	\$ -	\$ -	\$ 132,715.81
90841 - Jarvis Fuel System Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90857 - Raw Water Infrastructure Enhancem	\$ -	\$ -	\$ -	\$ -	\$ 570.09	\$ -	\$ -	\$ -	\$ 570.09
90860 - Cellular Service Enhancement Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90868 - 69 kV Thimbleberry Transmission Lin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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:	\$ 1,883,035.60	\$ -	\$ -	\$ 3,223,878.61	\$ 8,533,550.57	\$ -	\$ (15,559.02)	\$ (15,559.02)	\$ 5,325,230.98



Balance Sheet

Through 03/31/21

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.	4,967,439.49	5,574,579.72	(607,140.23)	(10.89)
1030 - Totals		\$4,967,439.49	\$5,574,579.72	(\$607,140.23)	(10.89%)
1050					
1050.060	Accts Rec.- State	342,232.47	.00	342,232.47	+++
1050 - Totals		\$342,232.47	\$0.00	\$342,232.47	+++
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		\$8,533,550.57	\$6,414,094.28	\$2,119,456.29	33.04%
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2023					
2023.000	Retainage Payable	15,559.02	41,451.13	(25,892.11)	(62.46)
2023 - Totals		\$15,559.02	\$41,451.13	(\$25,892.11)	(62.46%)
LIABILITIES TOTALS		\$15,559.02	\$41,451.13	(\$25,892.11)	(62.46%)
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		(2,399,105.00)			
Fund Expenses		1,883,035.60			



Balance Sheet

Through 03/31/21

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 EQUITY TOTALS	\$8,517,991.55	\$7,513,063.98	\$1,004,927.57	13.38%
	LIABILITIES AND FUND EQUITY TOTALS	\$8,533,550.57	\$7,554,515.11	\$979,035.46	12.96%
Fund	710 - Capital Projects-Electric Totals	\$0.00	(\$1,140,420.83)	\$1,140,420.83	100.00%
Fund Type	Capital Projects Funds Totals	\$0.00	(\$1,140,420.83)	\$1,140,420.83	100.00%



Balance Sheet

Through 03/31/21

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	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.	8,139,637.21	5,197,048.29	2,942,588.92	56.62
1030 - Totals		\$8,139,637.21	\$5,197,048.29	\$2,942,588.92	56.62%
1050					
1050.000	Accts Rec.-Misc Billing	57,360.43	131,678.82	(74,318.39)	(56.44)
1050.010	Accts Rec.-Utility Billing	702,556.15	717,293.57	(14,737.42)	(2.05)
1050.050	Accts Rec.-Collections	180,932.61	146,656.55	34,276.06	23.37
1050.070	Accts Rec.- Federal	241,722.23	.03	241,722.20	805,740,666.67
1050.900	Allowance - Doubtful Acct	(180,932.61)	(146,656.55)	(34,276.06)	(23.37)
1050 - Totals		\$1,001,638.81	\$848,972.42	\$152,666.39	17.98%
1100					
1100.010	Inventory - Materials	1,215,379.34	1,175,139.39	40,239.95	3.42
1100.020	Inventory - Fuel	160,745.38	199,870.12	(39,124.74)	(19.58)
1100.030	Inventory - Freight	(32,075.78)	(12,238.44)	(19,837.34)	(162.09)
1100 - Totals		\$1,344,048.94	\$1,362,771.07	(\$18,722.13)	(1.37%)
1200					
1200.020	Prepaid Insurance	233,391.53	188,604.30	44,787.23	23.75
1200.030	Prepaid Workers Compensation Insurance	16,530.18	1,487.66	15,042.52	1,011.15
1200 - Totals		\$249,921.71	\$190,091.96	\$59,829.75	31.47%
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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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 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	(84,790.28)	(62,711.14)	(22,079.14)	(35.21)
1600 - Totals		(\$84,790.28)	(\$62,711.14)	(\$22,079.14)	(35.21%)
1620					
1620.000	Accumulated Depr Ut Plant	(.19)	(.19)	.00	.00
1620.001	Accumulated Depr Blue Lak	(37,983,426.32)	(32,592,594.02)	(5,390,832.30)	(16.54)
1620.002	Accumulated Depr GreenLk	(40,490,262.47)	(39,647,017.44)	(843,245.03)	(2.13)
1620.004	Accumulated Depr Diesel P	(8,157,749.11)	(7,394,082.71)	(763,666.40)	(10.33)
1620.005	Accumulated Depr Transm	(2,513,354.56)	(2,369,416.60)	(143,937.96)	(6.07)
1620.006	Accumulated Depr Distrib	(8,362,660.51)	(7,895,279.18)	(467,381.33)	(5.92)
1620.007	Accumulated Depr GeneralP	(533,710.71)	(463,913.88)	(69,796.83)	(15.05)
1620.008	Accumulated Depreciation Takatz Lake Plant	(526,300.95)	(337,401.98)	(188,898.97)	(55.99)
1620 - Totals		(\$98,567,464.82)	(\$90,699,706.00)	(\$7,867,758.82)	(8.67%)
1640					
1640.000	Accumulated Depr Building	(828,072.61)	(777,633.49)	(50,439.12)	(6.49)
1640 - Totals		(\$828,072.61)	(\$777,633.49)	(\$50,439.12)	(6.49%)



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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	200 - Electric Fund				
	ASSETS				
1650					
1650.000	Accumulated Depr Equipmnt	(1,193,435.11)	(1,136,475.45)	(56,959.66)	(5.01)
1650 - Totals		(\$1,193,435.11)	(\$1,136,475.45)	(\$56,959.66)	(5.01%)
1670					
1670.000	Accumulated Depr furnitur	(129,024.35)	(121,084.40)	(7,939.95)	(6.56)
1670 - Totals		(\$129,024.35)	(\$121,084.40)	(\$7,939.95)	(6.56%)
1680					
1680.000	Acc Depr Heat Conversion	(332,455.06)	(295,709.91)	(36,745.15)	(12.43)
1680 - Totals		(\$332,455.06)	(\$295,709.91)	(\$36,745.15)	(12.43%)
1800					
1800.050	2010 Debt Serv Reserve Fd	.00	3,751,855.99	(3,751,855.99)	(100.00)
1800.060	2013 Debt Serv Reserve Fd	7,335,155.79	5,572,537.87	1,762,617.92	31.63
1800.070	2013 Series 3 (FY14) Debt Service Reserve	.00	1,510,718.46	(1,510,718.46)	(100.00)
1800 - Totals		\$7,335,155.79	\$10,835,112.32	(\$3,499,956.53)	(32.30%)
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	\$214,525,857.43	\$226,545,650.16	(\$12,019,792.73)	(5.31%)
	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	130,382.55	125,022.21	5,360.34	4.29
2100.005	Deposits -	10,000.00	10,000.00	.00	.00
2100 - Totals		\$140,382.55	\$135,022.21	\$5,360.34	3.97%



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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	899,222.78	793,901.08	105,321.70	13.27
2200.002	Interest Payable-Notes	14,007.47	30,600.93	(16,593.46)	(54.23)
	2200 - Totals	\$913,230.25	\$824,502.01	\$88,728.24	10.76%
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	\$123,016,558.89	\$133,294,549.53	(\$10,277,990.64)	(7.71%)
	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%



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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	(14,129,355.13)			
	Fund Expenses	19,487,889.83			
	FUND EQUITY TOTALS	\$91,509,298.54	\$98,826,667.07	(\$7,317,368.53)	(7.40%)
	LIABILITIES AND FUND EQUITY TOTALS	\$214,525,857.43	\$232,121,216.60	(\$17,595,359.17)	(7.58%)
Fund	200 - Electric Fund Totals	\$0.00	(\$5,575,566.44)	\$5,575,566.44	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$5,575,566.44)	\$5,575,566.44	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$6,715,987.27)	\$6,715,987.27	100.00%
	Grand Totals	\$0.00	(\$6,715,987.27)	\$6,715,987.27	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 Capital Projects Funds							
Fund 710 - Capital Projects-Electric							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	395,507.00	342,232.47	369,105.00	26,402.00	93	.00
3101 - Totals		\$395,507.00	\$342,232.47	\$369,105.00	\$26,402.00	93%	\$0.00
Department 310 - State Revenue Totals		\$395,507.00	\$342,232.47	\$369,105.00	\$26,402.00	93%	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.200	Transfer In Electric	2,030,000.00	.00	2,030,000.00	.00	100	1,530,000.00
3950.714	Transfer In Revenue Bond	.00	.00	.00	.00	+++	983,923.54
3950 - Totals		\$2,030,000.00	\$0.00	\$2,030,000.00	\$0.00	100%	\$2,513,923.54
Department 390 - Cash Basis Receipts Totals		\$2,030,000.00	\$0.00	\$2,030,000.00	\$0.00	100%	\$2,513,923.54
Division 300 - Revenue Totals		\$2,425,507.00	\$342,232.47	\$2,399,105.00	\$26,402.00	99%	\$2,513,923.54
REVENUE TOTALS		\$2,425,507.00	\$342,232.47	\$2,399,105.00	\$26,402.00	99%	\$2,513,923.54
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5201							
5201.000	Training and Travel	.00	.00	501.60	(501.60)	+++	2,076.54
5201 - Totals		\$0.00	\$0.00	\$501.60	(\$501.60)	+++	\$2,076.54
5206							
5206.000	Supplies	397,890.86	.00	544,951.31	(147,060.45)	137	1,401,186.34
5206 - Totals		\$397,890.86	\$0.00	\$544,951.31	(\$147,060.45)	137%	\$1,401,186.34
5212							
5212.000	Contracted/Purchased Serv	2,209,667.72	250,717.40	1,293,518.68	916,149.04	59	1,243,627.48
5212 - Totals		\$2,209,667.72	\$250,717.40	\$1,293,518.68	\$916,149.04	59%	\$1,243,627.48
5214							
5214.000	Interdepartment Services	.00	22,501.34	43,873.04	(43,873.04)	+++	485.37
5214 - Totals		\$0.00	\$22,501.34	\$43,873.04	(\$43,873.04)	+++	\$485.37
5223							
5223.000	Tools & Small Equipment	.00	.00	190.97	(190.97)	+++	.00
5223 - Totals		\$0.00	\$0.00	\$190.97	(\$190.97)	+++	\$0.00
Department 630 - Operations Totals		\$2,607,558.58	\$273,218.74	\$1,883,035.60	\$724,522.98	72%	\$2,647,375.73



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	Proprietary Funds						
Fund Type	Capital Projects Funds						
Fund	710 - Capital Projects-Electric						
	EXPENSE						
Division	600 - Operations						
Department	680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	1,006,968.64
	7200 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,006,968.64
Department	680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,006,968.64
Division	600 - Operations Totals	\$2,607,558.58	\$273,218.74	\$1,883,035.60	\$724,522.98	72%	\$3,654,344.37
	EXPENSE TOTALS	\$2,607,558.58	\$273,218.74	\$1,883,035.60	\$724,522.98	72%	\$3,654,344.37
Fund	710 - Capital Projects-Electric Totals						
	REVENUE TOTALS	2,425,507.00	342,232.47	2,399,105.00	26,402.00	99%	2,513,923.54
	EXPENSE TOTALS	2,607,558.58	273,218.74	1,883,035.60	724,522.98	72%	3,654,344.37
Fund	710 - Capital Projects-Electric Net Gain (Loss)	(\$182,051.58)	\$69,013.73	\$516,069.40	\$698,120.98	(283%)	(\$1,140,420.83)
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	2,425,507.00	342,232.47	2,399,105.00	26,402.00	99%	2,513,923.54
	EXPENSE TOTALS	2,607,558.58	273,218.74	1,883,035.60	724,522.98	72%	3,654,344.37
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$182,051.58)	\$69,013.73	\$516,069.40	\$698,120.98	(283%)	(\$1,140,420.83)



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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 200 - Electric Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	166,959.00	41,740.00	125,220.00	41,739.00	75	121,834.00
	3101 - Totals	\$166,959.00	\$41,740.00	\$125,220.00	\$41,739.00	75%	\$121,834.00
	Department 310 - State Revenue Totals	\$166,959.00	\$41,740.00	\$125,220.00	\$41,739.00	75%	\$121,834.00
Department 315 - Federal Revenue							
3151							
3151.005	Federal Interest Subsidy	578,300.00	.00	.00	578,300.00	0	338,256.86
	3151 - Totals	\$578,300.00	\$0.00	\$0.00	\$578,300.00	0%	\$338,256.86
	Department 315 - Federal Revenue Totals	\$578,300.00	\$0.00	\$0.00	\$578,300.00	0%	\$338,256.86
Department 340 - Operating Revenue							
3401							
3401.000	Electricity-Residential	7,077,692.00	633,873.26	5,453,958.09	1,623,733.91	77	5,009,713.49
	3401 - Totals	\$7,077,692.00	\$633,873.26	\$5,453,958.09	\$1,623,733.91	77%	\$5,009,713.49
3402							
3402.000	Electricity-Commercial	6,301,000.00	428,422.79	4,355,736.47	1,945,263.53	69	4,652,596.29
	3402 - Totals	\$6,301,000.00	\$428,422.79	\$4,355,736.47	\$1,945,263.53	69%	\$4,652,596.29
3403							
3403.000	Electricity-Harbor	540,106.00	55,207.66	423,075.16	117,030.84	78	389,044.04
	3403 - Totals	\$540,106.00	\$55,207.66	\$423,075.16	\$117,030.84	78%	\$389,044.04
3404							
3404.000	Electricity-Public Auth	3,426,697.00	297,625.39	2,498,572.29	928,124.71	73	2,529,779.07
	3404 - Totals	\$3,426,697.00	\$297,625.39	\$2,498,572.29	\$928,124.71	73%	\$2,529,779.07
3406							
3406.000	Interruptable Demand	277,078.00	38,364.59	230,181.91	46,896.09	83	308,220.69
	3406 - Totals	\$277,078.00	\$38,364.59	\$230,181.91	\$46,896.09	83%	\$308,220.69
3407							
3407.000	Yard/Street Lights	138,470.00	11,815.86	106,343.74	32,126.26	77	103,746.33
	3407 - Totals	\$138,470.00	\$11,815.86	\$106,343.74	\$32,126.26	77%	\$103,746.33
3408							
3408.000	Electric-Other	40,946.00	.00	16,671.08	24,274.92	41	34,293.75
	3408 - Totals	\$40,946.00	\$0.00	\$16,671.08	\$24,274.92	41%	\$34,293.75



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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 200 - Electric Fund							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3491							
3491.000	Jobbing-Labor	100,000.00	28,176.48	69,916.17	30,083.83	70	34,769.57
	3491 - Totals	\$100,000.00	\$28,176.48	\$69,916.17	\$30,083.83	70%	\$34,769.57
3492							
3492.000	Jobbing-Materials/Parts	80,000.00	8,883.70	176,704.74	(96,704.74)	221	85,032.98
	3492 - Totals	\$80,000.00	\$8,883.70	\$176,704.74	(\$96,704.74)	221%	\$85,032.98
3493							
3493.000	Jobbing-Equipment	10,000.00	1,598.00	6,766.00	3,234.00	68	5,173.00
	3493 - Totals	\$10,000.00	\$1,598.00	\$6,766.00	\$3,234.00	68%	\$5,173.00
	Department 340 - Operating Revenue Totals	\$17,991,989.00	\$1,503,967.73	\$13,337,925.65	\$4,654,063.35	74%	\$13,152,369.21
Department 350 - Non-Operating Revenue							
3501							
3501.002	Pole Contacts	82,000.00	228.37	305,319.25	(223,319.25)	372	36,672.43
3501.003	Other Revenue	50,000.00	3,504.50	34,625.89	15,374.11	69	33,782.00
	3501 - Totals	\$132,000.00	\$3,732.87	\$339,945.14	(\$207,945.14)	258%	\$70,454.43
	Department 350 - Non-Operating Revenue Totals	\$132,000.00	\$3,732.87	\$339,945.14	(\$207,945.14)	258%	\$70,454.43
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	225,000.00	20,733.09	270,569.21	(45,569.21)	120	341,451.97
	3610 - Totals	\$225,000.00	\$20,733.09	\$270,569.21	(\$45,569.21)	120%	\$341,451.97
	Department 360 - Uses of Prop & Investment Totals	\$225,000.00	\$20,733.09	\$270,569.21	(\$45,569.21)	120%	\$341,451.97
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	315.07
	3807 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$315.07
3820							
3820.000	Bad Debt Collected	2,000.00	1,233.15	5,151.78	(3,151.78)	258	1,690.09
	3820 - Totals	\$2,000.00	\$1,233.15	\$5,151.78	(\$3,151.78)	258%	\$1,690.09
	Department 380 - Miscellaneous Totals	\$2,000.00	\$1,233.15	\$5,151.78	(\$3,151.78)	258%	\$2,005.16



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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							
REVENUE							
Division 300 - Revenue							
Department 390 - Cash Basis Receipts							
3950							
3950.000	Interfund Transfers In	49,909.00	.00	.00	49,909.00	0	1,006,968.64
3950.193	Transfer In Utility Subsidization	79,560.00	6,297.08	50,543.35	29,016.65	64	53,527.65
3950 - Totals		\$129,469.00	\$6,297.08	\$50,543.35	\$78,925.65	39%	\$1,060,496.29
Department 390 - Cash Basis Receipts Totals		\$129,469.00	\$6,297.08	\$50,543.35	\$78,925.65	39%	\$1,060,496.29
Division 300 - Revenue Totals		\$19,225,717.00	\$1,577,703.92	\$14,129,355.13	\$5,096,361.87	73%	\$15,086,867.92
REVENUE TOTALS		\$19,225,717.00	\$1,577,703.92	\$14,129,355.13	\$5,096,361.87	73%	\$15,086,867.92
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	212,454.00	12,108.80	134,394.00	78,060.00	63	59,645.76
5110.002	Holidays	.00	.00	5,253.76	(5,253.76)	+++	4,236.40
5110.003	Sick Leave	.00	3,662.72	8,052.54	(8,052.54)	+++	6,009.30
5110.004	Overtime	200,000.00	.00	.00	200,000.00	0	.00
5110.010	Temp Wages	175,000.00	10,978.80	60,917.52	114,082.48	35	35,386.00
5110 - Totals		\$587,454.00	\$26,750.32	\$208,617.82	\$378,836.18	36%	\$105,277.46
5120							
5120.001	Annual Leave	7,757.00	390.08	4,218.74	3,538.26	54	45,316.93
5120.002	SBS	28,157.50	1,663.70	13,046.85	15,110.65	46	7,216.01
5120.003	Medicare	8,630.46	393.53	3,072.12	5,558.34	36	2,187.38
5120.004	PERS	257,699.40	6,693.56	36,560.27	221,139.13	14	25,441.14
5120.005	Health Insurance	51,322.80	4,665.70	41,291.44	10,031.36	80	15,514.88
5120.006	Life Insurance	14.16	1.85	16.65	(2.49)	118	11.96
5120.007	Workmen's Compensation	22,127.20	92.27	723.59	21,403.61	3	770.43
5120.011	PERS on Behalf	.00	.00	6,276.00	(6,276.00)	+++	.00
5120 - Totals		\$375,708.52	\$13,900.69	\$105,205.66	\$270,502.86	28%	\$96,458.73
5201							
5201.000	Training and Travel	33,500.00	.00	470.00	33,030.00	1	28,976.42
5201 - Totals		\$33,500.00	\$0.00	\$470.00	\$33,030.00	1%	\$28,976.42
5202							
5202.000	Uniforms	2,200.00	.00	.00	2,200.00	0	133.72
5202 - Totals		\$2,200.00	\$0.00	\$0.00	\$2,200.00	0%	\$133.72



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5203							
5203.001	Electric	18,000.00	2,833.33	19,833.56	(1,833.56)	110	16,208.92
5203.005	Heating Fuel	12,000.00	1,358.24	5,184.06	6,815.94	43	7,008.38
5203 - Totals		\$30,000.00	\$4,191.57	\$25,017.62	\$4,982.38	83%	\$23,217.30
5204							
5204.000	Telephone	19,000.00	3,056.21	14,129.48	4,870.52	74	13,924.96
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	65.00
5204 - Totals		\$19,300.00	\$3,056.21	\$14,129.48	\$5,170.52	73%	\$13,989.96
5205							
5205.000	Insurance	176,874.00	14,420.78	120,554.09	56,319.91	68	128,729.64
5205 - Totals		\$176,874.00	\$14,420.78	\$120,554.09	\$56,319.91	68%	\$128,729.64
5206							
5206.000	Supplies	8,000.00	323.85	6,511.89	1,488.11	81	7,736.24
5206 - Totals		\$8,000.00	\$323.85	\$6,511.89	\$1,488.11	81%	\$7,736.24
5207							
5207.000	Repairs & Maintenance	2,000.00	.00	.00	2,000.00	0	1,555.40
5207 - Totals		\$2,000.00	\$0.00	\$0.00	\$2,000.00	0%	\$1,555.40
5208							
5208.000	Bldg Repair & Maint	13,588.00	3,397.00	10,191.00	3,397.00	75	15,089.98
5208 - Totals		\$13,588.00	\$3,397.00	\$10,191.00	\$3,397.00	75%	\$15,089.98
5211							
5211.000	Data Processing Fees	156,791.00	13,065.92	117,593.28	39,197.72	75	108,626.22
5211 - Totals		\$156,791.00	\$13,065.92	\$117,593.28	\$39,197.72	75%	\$108,626.22
5212							
5212.000	Contracted/Purchased Serv	152,750.00	834.30	28,614.76	124,135.24	19	60,925.97
5212 - Totals		\$152,750.00	\$834.30	\$28,614.76	\$124,135.24	19%	\$60,925.97
5214							
5214.000	Interdepartment Services	888,247.00	76,916.64	675,406.46	212,840.54	76	651,664.47
5214 - Totals		\$888,247.00	\$76,916.64	\$675,406.46	\$212,840.54	76%	\$651,664.47
5221							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	195.00
5221 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$195.00



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5222							
5222.000	Postage	3,000.00	585.90	2,501.58	498.42	83	4,232.03
	5222 - Totals	\$3,000.00	\$585.90	\$2,501.58	\$498.42	83%	\$4,232.03
5223							
5223.000	Tools & Small Equipment	5,000.00	.00	3,419.73	1,580.27	68	4,435.62
	5223 - Totals	\$5,000.00	\$0.00	\$3,419.73	\$1,580.27	68%	\$4,435.62
5224							
5224.000	Dues & Publications	19,000.00	.00	16,064.07	2,935.93	85	16,363.43
	5224 - Totals	\$19,000.00	\$0.00	\$16,064.07	\$2,935.93	85%	\$16,363.43
5226							
5226.000	Advertising	3,000.00	.00	3,067.90	(67.90)	102	3,124.00
	5226 - Totals	\$3,000.00	\$0.00	\$3,067.90	(\$67.90)	102%	\$3,124.00
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	125.61
5227.003	Rent-Other	.00	.00	.00	.00	+++	12,186.00
	5227 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$12,311.61
5230							
5230.000	Bad Debts	40,000.00	13,806.77	56,469.63	(16,469.63)	141	6,245.17
	5230 - Totals	\$40,000.00	\$13,806.77	\$56,469.63	(\$16,469.63)	141%	\$6,245.17
5231							
5231.000	Credit Card Expense	160,000.00	9,190.63	108,086.61	51,913.39	68	102,121.10
	5231 - Totals	\$160,000.00	\$9,190.63	\$108,086.61	\$51,913.39	68%	\$102,121.10
5290							
5290.000	Other Expenses	2,000.00	.00	10,802.28	(8,802.28)	540	1,177.92
	5290 - Totals	\$2,000.00	\$0.00	\$10,802.28	(\$8,802.28)	540%	\$1,177.92
5291							
5291.000	Utility Subsidization	79,560.00	6,297.08	50,543.35	29,016.65	64	53,527.65
	5291 - Totals	\$79,560.00	\$6,297.08	\$50,543.35	\$29,016.65	64%	\$53,527.65
	Department 601 - Administration Totals	\$2,757,972.52	\$186,737.66	\$1,563,267.21	\$1,194,705.31	57%	\$1,446,115.04
	Department 602 - Stores						
5110							
5110.001	Regular Salaries/Wages	97,172.80	6,840.00	60,560.00	36,612.80	62	57,104.60
5110.002	Holidays	.00	.00	2,880.00	(2,880.00)	+++	4,014.60



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 602 - Stores							
5110.003	Sick Leave	.00	.00	990.00	(990.00)	+++	.00
5110.004	Overtime	.00	405.00	4,657.50	(4,657.50)	+++	6,451.95
5110 - Totals		\$97,172.80	\$7,245.00	\$69,087.50	\$28,085.30	71%	\$67,571.15
5120							
5120.001	Annual Leave	3,609.00	360.00	3,600.00	9.00	100	5,754.20
5120.002	SBS	6,177.49	466.18	4,455.73	1,721.76	72	4,494.84
5120.003	Medicare	1,461.21	110.28	1,053.98	407.23	72	1,063.21
5120.004	PERS	21,378.03	3,162.10	17,403.25	3,974.78	81	20,401.53
5120.005	Health Insurance	21,098.04	1,918.00	16,974.30	4,123.74	80	15,330.53
5120.006	Life Insurance	14.16	1.18	10.62	3.54	75	10.62
5120.007	Workmen's Compensation	5,480.42	279.86	2,674.91	2,805.51	49	4,135.59
5120.011	PERS on Behalf	.00	.00	2,978.00	(2,978.00)	+++	.00
5120 - Totals		\$59,218.35	\$6,297.60	\$49,150.79	\$10,067.56	83%	\$51,190.52
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	1,434.47	20,958.26	121.74	99	10,048.86
5206 - Totals		\$21,080.00	\$1,434.47	\$20,958.26	\$121.74	99%	\$10,048.86
5207							
5207.000	Repairs & Maintenance	1,000.00	.00	97.50	902.50	10	.00
5207 - Totals		\$1,000.00	\$0.00	\$97.50	\$902.50	10%	\$0.00
5223							
5223.000	Tools & Small Equipment	9,000.00	861.97	4,423.24	4,576.76	49	5,137.59
5223 - Totals		\$9,000.00	\$861.97	\$4,423.24	\$4,576.76	49%	\$5,137.59
5224							
5224.000	Dues & Publications	500.00	.00	119.00	381.00	24	119.00
5224 - Totals		\$500.00	\$0.00	\$119.00	\$381.00	24%	\$119.00
Department 602 - Stores Totals		\$190,321.15	\$15,839.04	\$143,836.29	\$46,484.86	76%	\$134,067.12



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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							
5110							
5110.001	Regular Salaries/Wages	213,043.36	11,122.94	70,165.01	142,878.35	33	65,352.83
5110.002	Holidays	.00	.00	7,855.76	(7,855.76)	+++	8,897.68
5110.003	Sick Leave	.00	.00	10,142.88	(10,142.88)	+++	5,680.46
5110.004	Overtime	.00	35.18	2,863.60	(2,863.60)	+++	2,423.33
5110 - Totals		\$213,043.36	\$11,158.12	\$91,027.25	\$122,016.11	43%	\$82,354.30
5120							
5120.001	Annual Leave	7,975.00	1,988.80	10,093.16	(2,118.16)	127	10,721.16
5120.002	SBS	13,547.99	805.91	6,224.12	7,323.87	46	5,705.59
5120.003	Medicare	3,204.63	190.63	1,472.22	1,732.41	46	1,349.60
5120.004	PERS	46,868.25	4,648.33	23,939.72	22,928.53	51	25,448.59
5120.005	Health Insurance	31,659.72	2,901.25	18,731.53	12,928.19	59	19,040.89
5120.006	Life Insurance	22.20	1.47	9.84	12.36	44	11.12
5120.007	Workmen's Compensation	12,015.27	483.82	3,736.54	8,278.73	31	5,249.46
5120.011	PERS on Behalf	.00	.00	3,512.00	(3,512.00)	+++	.00
5120 - Totals		\$115,293.06	\$11,020.21	\$67,719.13	\$47,573.93	59%	\$67,526.41
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
5202							
5202.000	Uniforms	.00	.00	182.53	(182.53)	+++	.00
5202 - Totals		\$0.00	\$0.00	\$182.53	(\$182.53)	+++	\$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	266,667.39	28,677.61	90	221,508.72
5205 - Totals		\$295,345.00	\$29,629.71	\$266,667.39	\$28,677.61	90%	\$221,508.72
5206							
5206.000	Supplies	8,000.00	661.68	2,017.28	5,982.72	25	3,705.45
5206 - Totals		\$8,000.00	\$661.68	\$2,017.28	\$5,982.72	25%	\$3,705.45



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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							
5207							
5207.000	Repairs & Maintenance	46,859.00	8,812.38	32,763.46	14,095.54	70	66,436.49
	5207 - Totals	\$46,859.00	\$8,812.38	\$32,763.46	\$14,095.54	70%	\$66,436.49
5212							
5212.000	Contracted/Purchased Serv	260,695.00	2,880.00	35,368.50	225,326.50	14	26,173.63
	5212 - Totals	\$260,695.00	\$2,880.00	\$35,368.50	\$225,326.50	14%	\$26,173.63
5223							
5223.000	Tools & Small Equipment	13,500.00	.00	2,837.40	10,662.60	21	5,126.06
	5223 - Totals	\$13,500.00	\$0.00	\$2,837.40	\$10,662.60	21%	\$5,126.06
5227							
5227.002	Rent-Equipment	7,000.00	.00	548.00	6,452.00	8	201.60
	5227 - Totals	\$7,000.00	\$0.00	\$548.00	\$6,452.00	8%	\$201.60
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	\$64,162.10	\$525,436.67	\$472,798.75	53%	\$488,783.51
	Sub-Department 851 - Blue Lake						
5110							
5110.001	Regular Salaries/Wages	856,064.88	47,322.04	445,734.80	410,330.08	52	467,310.48
5110.002	Holidays	.00	2,251.20	21,554.92	(21,554.92)	+++	24,411.45
5110.003	Sick Leave	.00	7,553.72	19,584.03	(19,584.03)	+++	23,451.23
5110.004	Overtime	.00	.00	17,224.98	(17,224.98)	+++	30,634.13
5110.010	Temp Wages	.00	7,556.18	36,738.35	(36,738.35)	+++	127,550.15
	5110 - Totals	\$856,064.88	\$64,683.14	\$540,837.08	\$315,227.80	63%	\$673,357.44
5120							
5120.001	Annual Leave	27,913.00	1,367.30	29,894.59	(1,981.59)	107	57,534.21
5120.002	SBS	54,198.92	4,051.64	34,965.57	19,233.35	65	44,828.48
5120.003	Medicare	12,825.40	958.36	8,270.72	4,554.68	64	10,603.81
5120.004	PERS	188,333.02	25,182.75	128,424.39	59,908.63	68	162,841.07
5120.005	Health Insurance	185,628.12	12,955.32	109,407.81	76,220.31	59	114,748.35
5120.006	Life Insurance	93.00	7.99	65.06	27.94	70	70.29



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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 851 - Blue Lake							
5120.007	Workmen's Compensation	41,410.00	2,115.62	18,853.27	22,556.73	46	36,048.30
5120.008	Unemployment	.00	.00	8,169.42	(8,169.42)	+++	.00
5120.011	PERS on Behalf	.00	.00	24,628.00	(24,628.00)	+++	.00
5120 - Totals		\$510,401.46	\$46,638.98	\$362,678.83	\$147,722.63	71%	\$426,674.51
5201							
5201.000	Training and Travel	4,000.00	.00	.00	4,000.00	0	858.15
5201 - Totals		\$4,000.00	\$0.00	\$0.00	\$4,000.00	0%	\$858.15
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	251.83	2,516.49	1,483.51	63	3,207.24
5203.005	Heating Fuel	600.00	.00	.00	600.00	0	.00
5203 - Totals		\$4,600.00	\$251.83	\$2,516.49	\$2,083.51	55%	\$3,207.24
5204							
5204.000	Telephone	9,360.00	103.93	510.96	8,849.04	5	2,299.11
5204 - Totals		\$9,360.00	\$103.93	\$510.96	\$8,849.04	5%	\$2,299.11
5205							
5205.000	Insurance	282,199.00	33,746.71	303,720.39	(21,521.39)	108	211,649.22
5205 - Totals		\$282,199.00	\$33,746.71	\$303,720.39	(21,521.39)	108%	\$211,649.22
5206							
5206.000	Supplies	24,000.00	788.53	18,379.47	5,620.53	77	11,059.64
5206 - Totals		\$24,000.00	\$788.53	\$18,379.47	\$5,620.53	77%	\$11,059.64
5207							
5207.000	Repairs & Maintenance	25,500.00	870.40	9,485.02	16,014.98	37	43,266.19
5207 - Totals		\$25,500.00	\$870.40	\$9,485.02	\$16,014.98	37%	\$43,266.19
5212							
5212.000	Contracted/Purchased Serv	351,500.00	15,300.00	35,841.50	315,658.50	10	123,263.83
5212 - Totals		\$351,500.00	\$15,300.00	\$35,841.50	\$315,658.50	10%	\$123,263.83
5221							
5221.000	Transportation/Vehicles	540.00	45.00	405.00	135.00	75	405.00
5221 - Totals		\$540.00	\$45.00	\$405.00	\$135.00	75%	\$405.00



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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 851 - Blue Lake							
5222							
5222.000	Postage	.00	.00	.00	.00	+++	22.70
	5222 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$22.70
5223							
5223.000	Tools & Small Equipment	14,000.00	.00	379.20	13,620.80	3	5,886.16
	5223 - Totals	\$14,000.00	\$0.00	\$379.20	\$13,620.80	3%	\$5,886.16
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	10,000.00	38,475.52	86,524.48	31	109,888.85
	5290 - Totals	\$125,000.00	\$10,000.00	\$38,475.52	\$86,524.48	31%	\$109,888.85
	Sub-Department 851 - Blue Lake Totals	\$2,212,665.34	\$172,428.52	\$1,313,229.46	\$899,435.88	59%	\$1,611,838.04
	Sub-Department 852 - Diesel Plant						
5110							
5110.001	Regular Salaries/Wages	214,420.44	13,683.04	125,615.44	88,805.00	59	147,265.31
5110.002	Holidays	.00	797.30	8,254.40	(8,254.40)	+++	7,506.25
5110.003	Sick Leave	.00	1,407.00	6,081.36	(6,081.36)	+++	5,386.71
5110.004	Overtime	.00	35.18	612.26	(612.26)	+++	4,927.17
	5110 - Totals	\$214,420.44	\$15,922.52	\$140,563.46	\$73,856.98	66%	\$165,085.44
5120							
5120.001	Annual Leave	7,416.00	.00	10,083.50	(2,667.50)	136	12,903.65
5120.002	SBS	13,598.46	976.06	9,234.01	4,364.45	68	10,910.71
5120.003	Medicare	3,216.57	230.88	2,184.28	1,032.29	68	2,580.77
5120.004	PERS	47,172.18	7,254.95	36,675.36	10,496.82	78	49,956.67
5120.005	Health Insurance	41,490.96	3,811.30	34,414.12	7,076.84	83	28,546.39
5120.006	Life Insurance	16.08	1.59	13.91	2.17	87	16.17
5120.007	Workmen's Compensation	12,093.48	585.95	5,543.39	6,550.09	46	10,038.54
5120.011	PERS on Behalf	.00	.00	7,505.00	(7,505.00)	+++	.00
	5120 - Totals	\$125,003.73	\$12,860.73	\$105,653.57	\$19,350.16	85%	\$114,952.90



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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							
5201							
5201.000	Training and Travel	2,000.00	.00	345.10	1,654.90	17	796.89
	5201 - Totals	\$2,000.00	\$0.00	\$345.10	\$1,654.90	17%	\$796.89
5203							
5203.001	Electric	5,000.00	506.91	5,459.52	(459.52)	109	3,706.09
5203.005	Heating Fuel	220,000.00	.00	26,583.55	193,416.45	12	.00
	5203 - Totals	\$225,000.00	\$506.91	\$32,043.07	\$192,956.93	14%	\$3,706.09
5206							
5206.000	Supplies	28,400.00	532.28	6,617.48	21,782.52	23	24,361.87
	5206 - Totals	\$28,400.00	\$532.28	\$6,617.48	\$21,782.52	23%	\$24,361.87
5207							
5207.000	Repairs & Maintenance	104,000.00	338.97	5,539.61	98,460.39	5	40,170.13
	5207 - Totals	\$104,000.00	\$338.97	\$5,539.61	\$98,460.39	5%	\$40,170.13
5212							
5212.000	Contracted/Purchased Serv	155,000.00	.00	34,356.05	120,643.95	22	87,344.43
	5212 - Totals	\$155,000.00	\$0.00	\$34,356.05	\$120,643.95	22%	\$87,344.43
5223							
5223.000	Tools & Small Equipment	15,000.00	.00	3,088.65	11,911.35	21	18,228.31
	5223 - Totals	\$15,000.00	\$0.00	\$3,088.65	\$11,911.35	21%	\$18,228.31
5290							
5290.000	Other Expenses	13,200.00	.00	5,369.12	7,830.88	41	4,135.60
	5290 - Totals	\$13,200.00	\$0.00	\$5,369.12	\$7,830.88	41%	\$4,135.60
	Sub-Department 852 - Diesel Plant Totals	\$882,024.17	\$30,161.41	\$333,576.11	\$548,448.06	38%	\$458,781.66
	Sub-Department 853 - Switchyard						
5110							
5110.001	Regular Salaries/Wages	.00	1,342.44	47,762.86	(47,762.86)	+++	4,958.88
5110.004	Overtime	.00	.00	13,175.80	(13,175.80)	+++	.00
	5110 - Totals	\$0.00	\$1,342.44	\$60,938.66	(\$60,938.66)	+++	\$4,958.88
5120							
5120.002	SBS	.00	82.29	3,729.86	(3,729.86)	+++	304.00
5120.003	Medicare	.00	19.46	882.25	(882.25)	+++	71.92



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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 853 - Switchyard							
5120.004	PERS	.00	356.32	13,447.05	(13,447.05)	+++	1,267.96
5120.005	Health Insurance	.00	76.81	10,320.17	(10,320.17)	+++	1,030.94
5120.006	Life Insurance	.00	.04	6.72	(6.72)	+++	.75
5120.007	Workmen's Compensation	.00	49.41	2,239.08	(2,239.08)	+++	279.69
5120.011	PERS on Behalf	.00	.00	122.00	(122.00)	+++	.00
5120 - Totals		\$0.00	\$584.33	\$30,747.13	(\$30,747.13)	+++	\$2,955.26
5206							
5206.000	Supplies	6,500.00	.00	3,502.80	2,997.20	54	13,686.17
5206 - Totals		\$6,500.00	\$0.00	\$3,502.80	\$2,997.20	54%	\$13,686.17
5207							
5207.000	Repairs & Maintenance	8,000.00	.00	5,693.08	2,306.92	71	1,608.89
5207 - Totals		\$8,000.00	\$0.00	\$5,693.08	\$2,306.92	71%	\$1,608.89
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	.00	538.30	(38.30)	108	.00
5223 - Totals		\$500.00	\$0.00	\$538.30	(\$38.30)	108%	\$0.00
Sub-Department 853 - Switchyard Totals		\$20,000.00	\$1,926.77	\$101,419.97	(\$81,419.97)	507%	\$23,209.20
Department 603 - Operations & Maintenance Totals		\$4,112,924.93	\$268,678.80	\$2,273,662.21	\$1,839,262.72	55%	\$2,582,612.41
Department 604 - Transmission							
Sub-Department 860 - Line Maintenance							
5110							
5110.010	Temp Wages	.00	.00	367.50	(367.50)	+++	.00
5110 - Totals		\$0.00	\$0.00	\$367.50	(\$367.50)	+++	\$0.00
5120							
5120.002	SBS	.00	.00	22.53	(22.53)	+++	.00
5120.003	Medicare	.00	.00	5.33	(5.33)	+++	.00
5120.007	Workmen's Compensation	.00	.00	13.52	(13.52)	+++	.00
5120 - Totals		\$0.00	\$0.00	\$41.38	(\$41.38)	+++	\$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 860 - Line Maintenance							
5206							
5206.000	Supplies	9,000.00	.00	898.11	8,101.89	10	.00
	5206 - Totals	\$9,000.00	\$0.00	\$898.11	\$8,101.89	10%	\$0.00
5207							
5207.000	Repairs & Maintenance	26,000.00	15.37	4,492.71	21,507.29	17	18,692.68
	5207 - Totals	\$26,000.00	\$15.37	\$4,492.71	\$21,507.29	17%	\$18,692.68
5212							
5212.000	Contracted/Purchased Serv	144,000.00	.00	127,490.00	16,510.00	89	150,000.00
	5212 - Totals	\$144,000.00	\$0.00	\$127,490.00	\$16,510.00	89%	\$150,000.00
5223							
5223.000	Tools & Small Equipment	4,500.00	.00	76.27	4,423.73	2	.00
	5223 - Totals	\$4,500.00	\$0.00	\$76.27	\$4,423.73	2%	\$0.00
	Sub-Department 860 - Line Maintenance Totals	\$183,500.00	\$15.37	\$133,365.97	\$50,134.03	73%	\$168,692.68
	Sub-Department 861 - Substation Maintenance						
5110							
5110.001	Regular Salaries/Wages	.00	.00	3,828.44	(3,828.44)	+++	4,929.64
5110.004	Overtime	.00	.00	223.74	(223.74)	+++	896.70
	5110 - Totals	\$0.00	\$0.00	\$4,052.18	(\$4,052.18)	+++	\$5,826.34
5120							
5120.002	SBS	.00	.00	274.55	(274.55)	+++	357.16
5120.003	Medicare	.00	.00	64.95	(64.95)	+++	84.49
5120.004	PERS	.00	10.00	994.34	(994.34)	+++	1,311.76
5120.005	Health Insurance	.00	.00	.00	.00	+++	86.58
5120.006	Life Insurance	.00	.00	.00	.00	+++	.13
5120.007	Workmen's Compensation	.00	.00	164.82	(164.82)	+++	328.63
5120.011	PERS on Behalf	.00	.00	21.00	(21.00)	+++	.00
	5120 - Totals	\$0.00	\$10.00	\$1,519.66	(\$1,519.66)	+++	\$2,168.75
5206							
5206.000	Supplies	2,000.00	43.99	662.34	1,337.66	33	5,115.69
	5206 - Totals	\$2,000.00	\$43.99	\$662.34	\$1,337.66	33%	\$5,115.69



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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							
5207							
5207.000	Repairs & Maintenance	6,000.00	243.75	754.78	5,245.22	13	3,906.22
	5207 - Totals	\$6,000.00	\$243.75	\$754.78	\$5,245.22	13%	\$3,906.22
5212							
5212.000	Contracted/Purchased Serv	10,000.00	.00	.00	10,000.00	0	8,819.75
	5212 - Totals	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0%	\$8,819.75
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	\$297.74	\$6,988.96	\$11,011.04	39%	\$25,874.75
	Department 604 - Transmission Totals	\$201,500.00	\$313.11	\$140,354.93	\$61,145.07	70%	\$194,567.43
Department 605 - Distribution							
5110							
5110.001	Regular Salaries/Wages	793,880.88	24,311.04	240,651.67	553,229.21	30	504,138.86
5110.002	Holidays	.00	.00	12,112.84	(12,112.84)	+++	31,802.25
5110.003	Sick Leave	.00	.00	12,446.62	(12,446.62)	+++	41,713.81
5110.004	Overtime	.00	15,076.25	149,243.45	(149,243.45)	+++	122,704.27
5110.010	Temp Wages	.00	13,001.28	80,753.64	(80,753.64)	+++	.00
	5110 - Totals	\$793,880.88	\$52,388.57	\$495,208.22	\$298,672.66	62%	\$700,359.19
5120							
5120.001	Annual Leave	33,084.00	.00	35,486.33	(2,402.33)	107	75,782.15
5120.002	SBS	50,693.48	3,211.40	28,699.50	21,993.98	57	42,904.79
5120.003	Medicare	11,991.06	759.64	7,695.85	4,295.21	64	11,260.60
5120.004	PERS	174,655.60	21,498.64	84,183.38	90,472.22	48	210,542.13
5120.005	Health Insurance	173,656.80	4,804.74	47,288.53	126,368.27	27	120,498.05
5120.006	Life Insurance	99.12	2.45	24.61	74.51	25	75.01
5120.007	Workmen's Compensation	32,798.86	1,927.90	17,983.30	14,815.56	55	30,910.47
5120.008	Unemployment	.00	.00	11,770.14	(11,770.14)	+++	.00
5120.009	IBEW Benefits	.00	20,753.29	78,592.64	(78,592.64)	+++	.00



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5120.011	PERS on Behalf	.00	.00	31,538.00	(31,538.00)	+++	.00
5120	- Totals	\$476,978.92	\$52,958.06	\$343,262.28	\$133,716.64	72%	\$491,973.20
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
5202							
5202.000	Uniforms	24,625.05	.00	4,304.42	20,320.63	17	5,526.58
5202	- Totals	\$24,625.05	\$0.00	\$4,304.42	\$20,320.63	17%	\$5,526.58
5204							
5204.001	Cell Phone Stipend	600.00	.00	50.00	550.00	8	450.00
5204	- Totals	\$600.00	\$0.00	\$50.00	\$550.00	8%	\$450.00
5206							
5206.000	Supplies	55,000.00	7,178.23	44,991.53	10,008.47	82	21,755.92
5206	- Totals	\$55,000.00	\$7,178.23	\$44,991.53	\$10,008.47	82%	\$21,755.92
5207							
5207.000	Repairs & Maintenance	50,000.00	.00	8,762.87	41,237.13	18	21,017.49
5207	- Totals	\$50,000.00	\$0.00	\$8,762.87	\$41,237.13	18%	\$21,017.49
5212							
5212.000	Contracted/Purchased Serv	210,000.00	20,020.00	131,896.00	78,104.00	63	128,044.18
5212	- Totals	\$210,000.00	\$20,020.00	\$131,896.00	\$78,104.00	63%	\$128,044.18
5221							
5221.000	Transportation/Vehicles	235,534.00	18,162.39	158,843.24	76,690.76	67	233,499.51
5221	- Totals	\$235,534.00	\$18,162.39	\$158,843.24	\$76,690.76	67%	\$233,499.51
5223							
5223.000	Tools & Small Equipment	15,000.00	3,405.26	12,997.35	2,002.65	87	12,773.03
5223	- Totals	\$15,000.00	\$3,405.26	\$12,997.35	\$2,002.65	87%	\$12,773.03
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)	+++	303.18
5290	- Totals	\$0.00	\$0.00	\$37.50	(\$37.50)	+++	\$303.18
Department 605 - Distribution Totals		\$1,868,018.85	\$154,112.51	\$1,200,353.41	\$667,665.44	64%	\$1,615,703.27



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 200 - Electric Fund							
EXPENSE							
Division 600 - Operations							
Department 606 - Metering							
5110							
5110.001	Regular Salaries/Wages	257,818.40	14,126.54	148,587.84	109,230.56	58	148,965.31
5110.002	Holidays	.00	198.88	9,024.06	(9,024.06)	+++	9,307.02
5110.003	Sick Leave	.00	1,447.92	5,127.42	(5,127.42)	+++	3,156.64
5110.004	Overtime	.00	.00	1,302.68	(1,302.68)	+++	1,040.16
5110 - Totals		\$257,818.40	\$15,773.34	\$164,042.00	\$93,776.40	64%	\$162,469.13
5120							
5120.001	Annual Leave	8,515.00	4,475.16	15,886.82	(7,371.82)	187	10,200.24
5120.002	SBS	16,328.41	1,241.24	11,029.66	5,298.75	68	10,584.65
5120.003	Medicare	3,862.33	293.61	2,608.96	1,253.37	68	2,503.73
5120.004	PERS	56,719.85	7,452.01	38,896.71	17,823.14	69	47,402.78
5120.005	Health Insurance	60,449.52	4,601.65	45,953.03	14,496.49	76	41,671.36
5120.006	Life Insurance	42.48	3.54	31.86	10.62	75	31.86
5120.007	Workmen's Compensation	14,540.90	685.87	6,251.18	8,289.72	43	9,629.32
5120.011	PERS on Behalf	.00	.00	6,902.00	(6,902.00)	+++	.00
5120 - Totals		\$160,458.49	\$18,753.08	\$127,560.22	\$32,898.27	79%	\$122,023.94
5201							
5201.000	Training and Travel	3,000.00	.00	.00	3,000.00	0	2,754.02
5201 - Totals		\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$2,754.02
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	.00	3,620.17	21,379.83	14	3,157.17
5206 - Totals		\$25,000.00	\$0.00	\$3,620.17	\$21,379.83	14%	\$3,157.17
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	1,599.48	7,179.53	2,820.47	72	8,747.15
5212 - Totals		\$10,000.00	\$1,599.48	\$7,179.53	\$2,820.47	72%	\$8,747.15
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



Income Statement

Through 03/31/21

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							
EXPENSE							
Division 600 - Operations							
Department 606 - Metering							
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	.00	.00	5.68	(5.68)	+++	31.16
	5290 - Totals	\$0.00	\$0.00	\$5.68	(\$5.68)	+++	\$31.16
	Department 606 - Metering Totals	\$470,826.89	\$36,125.90	\$302,407.60	\$168,419.29	64%	\$299,613.08
	Department 635 - Jobbing Expenses						
5206							
5206.000	Supplies	100,000.00	3,768.29	67,016.68	32,983.32	67	67,686.58
	5206 - Totals	\$100,000.00	\$3,768.29	\$67,016.68	\$32,983.32	67%	\$67,686.58
	Department 635 - Jobbing Expenses Totals	\$100,000.00	\$3,768.29	\$67,016.68	\$32,983.32	67%	\$67,686.58
	Division 600 - Operations Totals	\$9,701,564.34	\$665,575.31	\$5,690,898.33	\$4,010,666.01	59%	\$6,340,364.93
	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	11,362.32	(11,362.32)	+++	.00
	6201 - Totals	\$0.00	\$1,262.48	\$11,362.32	(\$11,362.32)	+++	\$0.00
6202							
6202.000	Depreciation-Plants	7,676,296.00	648,808.63	5,839,277.67	1,837,018.33	76	5,761,655.37
	6202 - Totals	\$7,676,296.00	\$648,808.63	\$5,839,277.67	\$1,837,018.33	76%	\$5,761,655.37
6205							
6205.000	Depreciation-Buildings	50,439.00	4,203.26	37,829.34	12,609.66	75	37,829.34
	6205 - Totals	\$50,439.00	\$4,203.26	\$37,829.34	\$12,609.66	75%	\$37,829.34
6206							
6206.000	Depreciation-Machinery	76,818.00	5,455.88	49,102.92	27,715.08	64	57,613.77
	6206 - Totals	\$76,818.00	\$5,455.88	\$49,102.92	\$27,715.08	64%	\$57,613.77
6208							
6208.000	Deprec-Furniture/Fixtures	7,939.00	661.66	5,954.94	1,984.06	75	5,955.03
	6208 - Totals	\$7,939.00	\$661.66	\$5,954.94	\$1,984.06	75%	\$5,955.03



Income Statement

Through 03/31/21

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							
EXPENSE							
Division 640 - Depreciation/Amortization							
6209							
6209.000	Deprec-Heat Conversions	31,789.00	2,885.12	25,966.08	5,822.92	82	23,842.35
	6209 - Totals	\$31,789.00	\$2,885.12	\$25,966.08	\$5,822.92	82%	\$23,842.35
	Division 640 - Depreciation/Amortization Totals	\$7,849,191.00	\$663,277.03	\$5,969,493.27	\$1,879,697.73	76%	\$5,886,895.86
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	5,802,036.00	419,189.55	3,311,454.06	2,490,581.94	57	4,355,538.68
	5295 - Totals	\$5,802,036.00	\$419,189.55	\$3,311,454.06	\$2,490,581.94	57%	\$4,355,538.68
5297							
5297.000	Debt Admin Expense	500.00	.00	5,000.00	(4,500.00)	1,000	5,500.00
	5297 - Totals	\$500.00	\$0.00	\$5,000.00	(\$4,500.00)	1,000%	\$5,500.00
7301							
7301.000	Note Principal Payments	668,767.00	.00	292,966.12	375,800.88	44	284,134.89
	7301 - Totals	\$668,767.00	\$0.00	\$292,966.12	\$375,800.88	44%	\$284,134.89
7302							
7302.000	Bond Principal Payments	2,375,000.00	.00	1,920,000.00	455,000.00	81	2,260,000.00
	7302 - Totals	\$2,375,000.00	\$0.00	\$1,920,000.00	\$455,000.00	81%	\$2,260,000.00
	Division 650 - Debt Payments Totals	\$8,846,303.00	\$419,189.55	\$5,529,420.18	\$3,316,882.82	63%	\$6,905,173.57
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	.00	2,105,507.00	.00	100	1,530,000.00
	7200 - Totals	\$2,105,507.00	\$0.00	\$2,105,507.00	\$0.00	100%	\$1,530,000.00
	Division 680 - Transfers Between Funds Totals	\$2,105,507.00	\$0.00	\$2,105,507.00	\$0.00	100%	\$1,530,000.00



Income Statement

Through 03/31/21

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							
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	\$1,748,041.89	\$19,487,889.83	\$9,089,675.51	68%	\$20,662,434.36
Fund 200 - Electric Fund Totals							
REVENUE TOTALS		19,225,717.00	1,577,703.92	14,129,355.13	5,096,361.87	73%	15,086,867.92
EXPENSE TOTALS		28,577,565.34	1,748,041.89	19,487,889.83	9,089,675.51	68%	20,662,434.36
Fund 200 - Electric Fund Net Gain (Loss)		(\$9,351,848.34)	(\$170,337.97)	(\$5,358,534.70)	\$3,993,313.64	57%	(\$5,575,566.44)
Fund Type Enterprise Funds Totals							
REVENUE TOTALS		19,225,717.00	1,577,703.92	14,129,355.13	5,096,361.87	73%	15,086,867.92
EXPENSE TOTALS		28,577,565.34	1,748,041.89	19,487,889.83	9,089,675.51	68%	20,662,434.36
Fund Type Enterprise Funds Net Gain (Loss)		(\$9,351,848.34)	(\$170,337.97)	(\$5,358,534.70)	\$3,993,313.64	57%	(\$5,575,566.44)
Fund Category Proprietary Funds Totals							
REVENUE TOTALS		21,651,224.00	1,919,936.39	16,528,460.13	5,122,763.87	76%	17,600,791.46
EXPENSE TOTALS		31,185,123.92	2,021,260.63	21,370,925.43	9,814,198.49	69%	24,316,778.73
Fund Category Proprietary Funds Net Gain (Loss)		(\$9,533,899.92)	(\$101,324.24)	(\$4,842,465.30)	\$4,691,434.62	51%	(\$6,715,987.27)
Grand Totals							
REVENUE TOTALS		21,651,224.00	1,919,936.39	16,528,460.13	5,122,763.87	76%	17,600,791.46
EXPENSE TOTALS		31,185,123.92	2,021,260.63	21,370,925.43	9,814,198.49	69%	24,316,778.73
Grand Total Net Gain (Loss)		(\$9,533,899.92)	(\$101,324.24)	(\$4,842,465.30)	\$4,691,434.62	51%	(\$6,715,987.27)






Water Utility

Financial Analysis

As Of, And For the Fiscal Quarter Ending, March 31, 2020

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	2,230,595	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)	265,948	Improved Over Last Year	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)	1,268,091	Not Meaningfully Changed	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)	136,545	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>))	(156,506)	Improved From Last Year	Exceeded Plan	Comparison with FY2019 impacted by increased depreciation expense
Total Working Capital (What total resources are available in the fund)	4,938,480	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)	1,876,592	Increased From Last Year	Met Plan	Watch trend
Undesignated Working Capital (How much of the fund's resources are available?)	2,593,562	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)	957.43	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?)	502.82	 Greater Than Last Year	 Met Plan	Watch trend 
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For the first three fiscal quarters, the Water Fund outperformed FY2020 and exceeded planned results in every metric except revenue, where total revenue fell (\$40.8K), or 1.8% under plan. Water user fee revenue increased by \$19.8K from FY2020 but was also (\$68.5K), or 1.8% under plan. Net income increased by \$33.4K from FY2020, to \$136.5K. Higher total revenue was the primary reason for the increase. Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, increased by \$32.4K, from \$1,235K to \$1,268K.

Construction outlays for the critical secondary water line capital project have picked up, with \$1.257M expended in the first three fiscal quarter. Loan proceeds are financing the construction outlays, however, so it has had very little effect on working capital. Positive EBIDA has, therefore, resulted in an increase in working capital. Total working capital increased by \$800.7K over the first three fiscal quarters of FY2021, from \$4,137.8K to \$4,938.5K. \$690K of working capital was appropriated for new capital projects effective July 1, however, which has resulted in a smaller increase in undesignated working capital of \$131.4K, from \$2,462.2K to \$2,593.6K.

Even with the small but steady 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.

Jul-Sep <u>2020</u>	Oct-Dec <u>2020</u>	Jan-Mar <u>2021</u>	Apr-Jun <u>2021</u>	FY2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L = 75.00%)	Variance To FY2021 Plan
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Revenue:										
Water Sales	739,321	715,754	697,903	-	2,152,978	2,133,221	19,757	2,221,500	(68,522)	
Jobbing	2,648	4,264	9,294	-	16,206	16,173	33	33,000	(16,794)	
Other Operating Revenue	<u>10,206</u>	<u>9,152</u>	<u>42,053</u>	-	<u>61,411</u>	<u>16,941</u>	<u>44,470</u>	<u>16,879</u>	<u>44,532</u>	
Total Revenue:	752,175	729,170	749,250	-	2,230,595	2,166,335	64,260	2,271,379	(40,784)	

Distribution	86,766	140,231	94,841	-	321,838	299,742	(22,096)	552,323	230,485
Treatment	41,554	81,717	55,071	-	178,342	179,542	1,200	161,364	(16,978)
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	<u>338,172</u>	<u>338,173</u>	<u>338,172</u>	<u>-</u>	<u>1,014,517</u>	<u>995,409</u>	<u>(19,108)</u>	<u>995,405</u>	<u>(19,113)</u>
Total Cost of Sales:	<u>466,492</u>	<u>560,121</u>	<u>488,084</u>	<u>-</u>	<u>1,514,697</u>	<u>1,474,693</u>	<u>(40,004)</u>	<u>1,709,091</u>	<u>194,394</u>

Selling and Administrative Expenses	107,435	199,735	155,154	-	462,324	451,349	(10,975)	514,765	52,441
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Non-operating Revenue and Expense:

Net Income:	<u>141,958</u>	<u>(70,658)</u>	<u>65,245</u>	<u>-</u>	<u>136,545</u>	<u>103,165</u>	<u>33,380</u>	<u>(60,422)</u>	<u>196,967</u>
	18.87%	-9.69%	0.00%	0.00%	6.12%	4.76%	51.95%	-2.66%	8.78%

Debt Principal Coverage

Simple Cash Flow (Net Income Plus Depreciation)	480,130	267,515	403,417	-	1,151,062	1,098,574	52,488	934,982	216,080
Debt Principal	97,684	97,684	97,684	-	293,051	308,469	15,418	293,051	-
Debt Principal Coverage Surplus/Deficit	<u>382,446</u>	<u>169,831</u>	<u>305,733</u>	<u>-</u>	<u>858,011</u>	<u>790,105</u>	<u>67,906</u>	<u>641,931</u>	<u>216,080</u>
Debt Principal Coverage Percentage	492%	274%	413%	0%	392.79%	356.14%	36.65%	319.05%	73.73%

Debt Principal Coverage Surplus/Deficit (from above)	382,446	169,831	305,733	-	858,011	790,105	67,906	641,931	216,080
Depreciation	<u>338,172</u>	<u>338,173</u>	<u>338,172</u>	<u>-</u>	<u>1,014,517</u>	<u>995,409</u>	<u>(19,108)</u>	<u>1,014,517</u>	<u>-</u>
Cash Accumulated For/(Taken From) Asset Replacement	44,274	(168,342)	(32,439)	-	(156,506)	(205,304)	48,798	(372,586)	216,080

Working Capital/Balance Sheet

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 = 75.00%)	Variance To FY2021 Plan
Cash Flow:									
Net Income Plus Depreciation Less Principal	382,446	169,831	305,733	-	858,011	790,105	67,906	641,931	216,080
CapEx, Accruals, and other Balance Sheet Changes	(21,196)	46,667	(82,770)	-	(57,299)	137,945	(195,244)	(57,299)	-
Increase in (Decrease in) Working Capital	361,250	216,498	222,963	-	800,712	928,050	(127,338)	584,632	216,080
Plus Beginning Total Working Capital	4,137,769	4,499,019	4,715,517	-	4,137,769	3,203,714	934,055	4,137,769	-
Equals Ending Total Working Capital:	4,499,019	4,715,517	4,938,480	-	4,938,480	4,131,764	806,717	4,722,401	216,080
Working Capital Detail:									
Repair Reserve (1% of PPE):	468,326	468,326	468,326	-	468,326				
Working Capital Designated for CapEx	1,894,044	1,872,871	1,876,592	-	1,876,592				
Undesignated Working Capital	2,136,649	2,374,320	2,593,562	-	2,593,562				
Total Working Capital:	4,499,019	4,715,517	4,938,480	-	4,938,480				
Days On Hand Annual Cash Outlays:									
Total Working Capital:	1,064.36	752.73	990.36		957.43				
Less Repair Reserve:	979.34	695.36	918.29		887.75				
Undesignated Working Capital	505.48	379.01	520.11		502.82				
Working Capital Calculation:									
Current Assets	5,016,870	5,217,125	5,479,095	-	5,479,095				
Current Liabilities	(127,116)	(110,873)	(149,880)	-	(149,880)				
CPLTD	(390,735)	(390,735)	(390,735)	-	(390,735)				
Total Working Capital	4,499,019	4,715,517	4,938,480	-	4,938,480				

Unspent Capital Project Working Capital Appropriations	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
80238 - Japonski Island Water Design	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90531 - Monastery St (DeGroff to Arrowhead) and Kinkadee Utility & Street Improvements	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90652 - UV Disinfection Facility	\$ -	\$ 42,190.53	\$ (2,903.01)	\$ 1,747.52	\$ -	\$ -	\$ -	\$ 16,339.56	\$ -	\$ 31,937.50	\$ -	\$ -	\$ -	\$ 31,937.50	\$ -
90790 - DeGroff Street Utilities and Street Improvements	\$ -	\$ 133,951.30	\$ (40,289.05)	\$ 93,662.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90796 - Brady Street Water/Wastewater (HPR to Gavan)	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90801 - Sitka FY17 Paving	\$ (11,827)	\$ -	\$ 11,826.51	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90819 - South Lake / West Degroff Improvements	\$ -	\$ -	\$ (0.00)	\$ (0.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90826 - SMC Water Tank Planning Site Selection & Survey	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90833 - Critical Secondary Water Line	\$ 0.50	\$ 392,009.52	\$ 494,380.37	\$ (461,801.88)	\$ 991,836.49	\$ -	\$ 35,387.60	\$ 580,648.96	\$ -	\$ 1,248,910.10	\$ 8,060.62	\$ -	\$ -	\$ 1,256,970.72	\$ -
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	\$ 94,394.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,605.45	\$ -	\$ -	\$ -	\$ 5,605.45	\$ -
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	\$ 3,466.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,534.00	\$ -	\$ -	\$ -	\$ 21,534.00	\$ -
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/WV)	\$ -	\$ -	\$ 14,165.95	\$ 14,165.95	\$ -	\$ -	\$ -	\$ 5,834.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80908 - Water Transmission Main Emergency Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80913 - Water Tanks 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:	\$ 678,173.99	\$ 568,151.35	\$ 1,033,672.41	\$ 863,242.53	\$ 991,836.49	\$ -	\$ 35,387.60	\$ 621,712.38	\$ -	\$ 1,311,212.55	\$ 8,060.62	\$ -	\$ -	\$ 1,319,273.17	\$ -

	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 (DeGroff to Arrowhead) and Kinkead Utility & Street Improvements	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
90652 - UV Disinfection Facility	\$ -	\$ -	\$ 48,277.06	\$ 50,024.58	\$ (5,602.50)	\$ -	\$ -	\$ -	\$ -	\$ 1,747.52
90790 - DeGroff 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	\$ -	\$ -	\$ -	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00
90819 - South Lake / West Degroff Improvements	\$ -	\$ -	\$ -	\$ (0.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.00)
90826 - SMC Water Tank Planning Site Selection & Survey	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90833 - Critical Secondary Water Line	\$ -	\$ -	\$ 1,837,619.68	\$ 2,403,041.89	\$ (105,096.55)	\$ 13,875.00	\$ -	\$ 13,875.00	\$ 13,875.00	\$ 551,547.21
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	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ (112.50)	\$ -	\$ -	\$ -	\$ -	\$ -
90870 - Water Master Plan	\$ -	\$ -	\$ 5,605.45	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,394.55
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	\$ -	\$ -	\$ 21,534.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,466.00
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 Tanls 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:	\$ -	\$ -	\$ 1,940,985.55	\$ 3,831,452.17	\$ (111,357.05)	\$ 13,875.00	\$ -	\$ 13,875.00	\$ 13,875.00	\$ 1,876,591.62



Balance Sheet

Through 03/31/21

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.	863,242.53	1,217,508.99	(354,266.46)	(29.10)
1030 - Totals		\$863,242.53	\$1,217,508.99	(\$354,266.46)	(29.10%)
1050					
1050.030	Accts Rec.-Other	35,387.60	.00	35,387.60	+++
1050.060	Accts Rec.- State	.00	268,429.29	(268,429.29)	(100.00)
1050.070	Accts Rec.- Federal	991,836.49	.00	991,836.49	+++
1050 - Totals		\$1,027,224.09	\$268,429.29	\$758,794.80	282.68%
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		\$2,512,179.00	\$2,715,684.60	(\$203,505.60)	(7.49%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2023					
2023.000	Retainage Payable	13,875.00	.00	13,875.00	+++
2023 - Totals		\$13,875.00	\$0.00	\$13,875.00	+++
LIABILITIES TOTALS		\$13,875.00	\$0.00	\$13,875.00	+++
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%)



Balance Sheet

Through 03/31/21

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				
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(2,557,257.71)			
	Fund Expenses	1,331,099.68			
	FUND EQUITY TOTALS	\$2,498,304.00	\$2,227,181.73	\$271,122.27	12.17%
	LIABILITIES AND FUND EQUITY TOTALS	\$2,512,179.00	\$2,227,181.73	\$284,997.27	12.80%
Fund	720 - Capital Projects-Water Totals	\$0.00	\$488,502.87	(\$488,502.87)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$488,502.87	(\$488,502.87)	(100.00%)



Balance Sheet

Through 03/31/21

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.	3,019,534.93	2,584,550.38	434,984.55	16.83
1030 - Totals		\$3,019,534.93	\$2,584,550.38	\$434,984.55	16.83%
1050					
1050.000	Accts Rec.-Misc Billing	2,886.50	2,689.09	197.41	7.34
1050.010	Accts Rec.-Utility Billing	182,968.52	171,292.83	11,675.69	6.82
1050.050	Accts Rec.-Collections	36,787.27	30,505.55	6,281.72	20.59
1050.900	Allowance - Doubtful Acct	(36,787.27)	(30,505.55)	(6,281.72)	(20.59)
1050 - Totals		\$185,855.02	\$173,981.92	\$11,873.10	6.82%
1070					
1070.010	Notes Receivable	(.01)	(.01)	.00	.00
1070 - Totals		(\$0.01)	(\$0.01)	\$0.00	0.00%
1100					
1100.010	Inventory - Materials	247,090.66	240,980.91	6,109.75	2.54
1100 - Totals		\$247,090.66	\$240,980.91	\$6,109.75	2.54%
1200					
1200.020	Prepaid Insurance	15,042.69	10,334.76	4,707.93	45.55
1200.030	Prepaid Workers Compensation Insurance	2,937.31	2,428.00	509.31	20.98
1200 - Totals		\$17,980.00	\$12,762.76	\$5,217.24	40.88%
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 03/31/21

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	(18,315,031.64)	(17,245,532.10)	(1,069,499.54)	(6.20)
1620 - Totals		(\$18,315,031.64)	(\$17,245,532.10)	(\$1,069,499.54)	(6.20%)
1640					
1640.000	Accumulated Depr Building	(1,706,262.30)	(1,409,541.90)	(296,720.40)	(21.05)
1640 - Totals		(\$1,706,262.30)	(\$1,409,541.90)	(\$296,720.40)	(21.05%)
1650					
1650.000	Accumulated Depr Equipmnt	(158,020.99)	(152,431.35)	(5,589.64)	(3.67)
1650 - Totals		(\$158,020.99)	(\$152,431.35)	(\$5,589.64)	(3.67%)
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		\$30,363,225.81	\$29,635,083.99	\$728,141.82	2.46%
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 03/31/21

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	(2,240,365.55)			
	Fund Expenses	3,560,472.00			
	FUND EQUITY TOTALS	\$22,940,899.77	\$22,905,937.81	\$34,961.96	0.15%
	LIABILITIES AND FUND EQUITY TOTALS	\$30,363,225.81	\$30,262,040.38	\$101,185.43	0.33%
	Fund 210 - Water Fund Totals	\$0.00	(\$626,956.39)	\$626,956.39	100.00%



Balance Sheet

Through 03/31/21

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	(\$626,956.39)	\$626,956.39	100.00%
	Fund Category	Proprietary Funds Totals	\$0.00	(\$138,453.52)	\$138,453.52	100.00%
		Grand Totals	\$0.00	(\$138,453.52)	\$138,453.52	100.00%



Income Statement

Through 03/31/21

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	.00	31,937.50	(31,937.50)	+++	378,421.66
3101 - Totals		\$0.00	\$0.00	\$31,937.50	(\$31,937.50)	+++	\$378,421.66
Department 310 - State Revenue Totals		\$0.00	\$0.00	\$31,937.50	(\$31,937.50)	+++	\$378,421.66
Department 315 - Federal Revenue							
3151							
3151.020	Loan proceeds	.00	390,621.32	1,243,095.77	(1,243,095.77)	+++	29,789.44
3151 - Totals		\$0.00	\$390,621.32	\$1,243,095.77	(\$1,243,095.77)	+++	\$29,789.44
Department 315 - Federal Revenue Totals		\$0.00	\$390,621.32	\$1,243,095.77	(\$1,243,095.77)	+++	\$29,789.44
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	35,387.60	35,387.60	(35,387.60)	+++	.00
3807 - Totals		\$0.00	\$35,387.60	\$35,387.60	(\$35,387.60)	+++	\$0.00
Department 380 - Miscellaneous Totals		\$0.00	\$35,387.60	\$35,387.60	(\$35,387.60)	+++	\$0.00
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	\$426,008.92	\$2,557,257.71	(\$1,867,257.71)	371%	\$1,065,211.10
REVENUE TOTALS		\$690,000.00	\$426,008.92	\$2,557,257.71	(\$1,867,257.71)	371%	\$1,065,211.10
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	.00	.00	.00	+++	70,828.73
5206 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$70,828.73
5212							
5212.000	Contracted/Purchased Serv	(7,330,357.52)	345,143.28	1,311,212.55	(8,641,570.07)	(18)	410,236.14
5212 - Totals		(\$7,330,357.52)	\$345,143.28	\$1,311,212.55	(\$8,641,570.07)	(18%)	\$410,236.14
5214							
5214.000	Interdepartment Services	.00	3,445.78	8,060.62	(8,060.62)	+++	40,089.50
5214 - Totals		\$0.00	\$3,445.78	\$8,060.62	(\$8,060.62)	+++	\$40,089.50



Income Statement

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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 720 - Capital Projects-Water							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	485.10
	5226 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$485.10
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	(\$7,330,357.52)	\$348,589.06	\$1,319,273.17	(\$8,649,630.69)	(18%)	\$576,708.23
Department 680 - Transfer to Other Funds							
7200							
7200.000	Interfund Transfers Out	.00	11,826.51	11,826.51	(11,826.51)	+++	.00
	7200 - Totals	\$0.00	\$11,826.51	\$11,826.51	(\$11,826.51)	+++	\$0.00
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$11,826.51	\$11,826.51	(\$11,826.51)	+++	\$0.00
	Division 600 - Operations Totals	(\$7,330,357.52)	\$360,415.57	\$1,331,099.68	(\$8,661,457.20)	(18%)	\$576,708.23
	EXPENSE TOTALS	(\$7,330,357.52)	\$360,415.57	\$1,331,099.68	(\$8,661,457.20)	(18%)	\$576,708.23
Fund 720 - Capital Projects-Water Totals							
	REVENUE TOTALS	690,000.00	426,008.92	2,557,257.71	(1,867,257.71)	371%	1,065,211.10
	EXPENSE TOTALS	(7,330,357.52)	360,415.57	1,331,099.68	(8,661,457.20)	(18%)	576,708.23
Fund 720 - Capital Projects-Water	Net Gain (Loss)	\$8,020,357.52	\$65,593.35	\$1,226,158.03	(\$6,794,199.49)	15%	\$488,502.87
Fund Type Capital Projects Funds Totals							
	REVENUE TOTALS	690,000.00	426,008.92	2,557,257.71	(1,867,257.71)	371%	1,065,211.10
	EXPENSE TOTALS	(7,330,357.52)	360,415.57	1,331,099.68	(8,661,457.20)	(18%)	576,708.23
Fund Type Capital Projects Funds	Net Gain (Loss)	\$8,020,357.52	\$65,593.35	\$1,226,158.03	(\$6,794,199.49)	15%	\$488,502.87



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	12,505.00	3,127.00	9,381.00	3,124.00	75	10,917.00
	3101 - Totals	\$12,505.00	\$3,127.00	\$9,381.00	\$3,124.00	75%	\$10,917.00
	Department 310 - State Revenue Totals	\$12,505.00	\$3,127.00	\$9,381.00	\$3,124.00	75%	\$10,917.00
Department 340 - Operating Revenue							
3411							
3411.000	Water-Residential	1,928,800.00	160,694.24	1,444,684.38	484,115.62	75	1,406,594.07
	3411 - Totals	\$1,928,800.00	\$160,694.24	\$1,444,684.38	\$484,115.62	75%	\$1,406,594.07
3412							
3412.000	Water-Commercial	1,025,100.00	76,501.63	699,666.33	325,433.67	68	718,284.76
	3412 - Totals	\$1,025,100.00	\$76,501.63	\$699,666.33	\$325,433.67	68%	\$718,284.76
3413							
3413.000	Water-Harbor	8,100.00	973.49	8,628.31	(528.31)	107	8,342.24
	3413 - Totals	\$8,100.00	\$973.49	\$8,628.31	(\$528.31)	107%	\$8,342.24
3491							
3491.000	Jobbing-Labor	35,000.00	2,790.51	7,577.59	27,422.41	22	15,125.46
	3491 - Totals	\$35,000.00	\$2,790.51	\$7,577.59	\$27,422.41	22%	\$15,125.46
3492							
3492.000	Jobbing-Materials/Parts	9,000.00	.00	2,165.22	6,834.78	24	1,047.98
	3492 - Totals	\$9,000.00	\$0.00	\$2,165.22	\$6,834.78	24%	\$1,047.98
	Department 340 - Operating Revenue Totals	\$3,006,000.00	\$240,959.87	\$2,162,721.83	\$843,278.17	72%	\$2,149,394.51
Department 350 - Non-Operating Revenue							
3501							
3501.001	Connection Fees	9,000.00	.00	15,350.00	(6,350.00)	171	5,320.00
3501.003	Other Revenue	.00	.00	200.00	(200.00)	+++	.00
	3501 - Totals	\$9,000.00	\$0.00	\$15,550.00	(\$6,550.00)	173%	\$5,320.00
	Department 350 - Non-Operating Revenue Totals	\$9,000.00	\$0.00	\$15,550.00	(\$6,550.00)	173%	\$5,320.00
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	65,170.00	3,752.52	39,794.34	25,375.66	61	51,501.36
	3610 - Totals	\$65,170.00	\$3,752.52	\$39,794.34	\$25,375.66	61%	\$51,501.36



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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 360 - Uses of Prop & Investment							
3620							
3620.000	Sale of Fixed Assets	.00	.00	.00	.00	+++	4,138.50
	3620 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$4,138.50
	Department 360 - Uses of Prop & Investment Totals	\$65,170.00	\$3,752.52	\$39,794.34	\$25,375.66	61%	\$55,639.86
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	(101.15)
	3807 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$101.15)
3820							
3820.000	Bad Debt Collected	1,000.00	173.36	1,091.87	(91.87)	109	805.19
	3820 - Totals	\$1,000.00	\$173.36	\$1,091.87	(\$91.87)	109%	\$805.19
	Department 380 - Miscellaneous Totals	\$1,000.00	\$173.36	\$1,091.87	(\$91.87)	109%	\$704.04
Department 390 - Cash Basis Receipts							
3950							
3950.720	Transfer In Cap Water	.00	11,826.51	11,826.51	(11,826.51)	+++	.00
	3950 - Totals	\$0.00	\$11,826.51	\$11,826.51	(\$11,826.51)	+++	\$0.00
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$11,826.51	\$11,826.51	(\$11,826.51)	+++	\$0.00
	Division 300 - Revenue Totals	\$3,093,675.00	\$259,839.26	\$2,240,365.55	\$853,309.45	72%	\$2,221,975.41
	REVENUE TOTALS	\$3,093,675.00	\$259,839.26	\$2,240,365.55	\$853,309.45	72%	\$2,221,975.41
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



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
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
5201							
5201.000	Training and Travel	.00	.00	.00	.00	+++	459.10
5201	Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$459.10
5203							
5203.001	Electric	.00	.00	192.63	(192.63)	+++	.00
5203.005	Heating Fuel	3,800.00	.00	716.48	3,083.52	19	1,930.80
5203	Totals	\$3,800.00	\$0.00	\$909.11	\$2,890.89	24%	\$1,930.80
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	41,024.46	314.54	99	29,219.82
5205	Totals	\$41,339.00	\$5,014.22	\$41,024.46	\$314.54	99%	\$29,219.82
5206							
5206.000	Supplies	1,000.00	22.94	22.94	977.06	2	118.02
5206	Totals	\$1,000.00	\$22.94	\$22.94	\$977.06	2%	\$118.02
5207							
5207.000	Repairs & Maintenance	.00	.00	32.75	(32.75)	+++	298.91
5207	Totals	\$0.00	\$0.00	\$32.75	(\$32.75)	+++	\$298.91
5208							
5208.000	Bldg Repair & Maint	4,313.00	1,078.25	3,234.75	1,078.25	75	10,009.91
5208	Totals	\$4,313.00	\$1,078.25	\$3,234.75	\$1,078.25	75%	\$10,009.91
5211							
5211.000	Data Processing Fees	33,646.00	2,803.83	25,234.47	8,411.53	75	23,919.75
5211	Totals	\$33,646.00	\$2,803.83	\$25,234.47	\$8,411.53	75%	\$23,919.75
5212							
5212.000	Contracted/Purchased Serv	23,300.00	2,875.00	6,654.24	16,645.76	29	15,373.71
5212	Totals	\$23,300.00	\$2,875.00	\$6,654.24	\$16,645.76	29%	\$15,373.71
5214							
5214.000	Interdepartment Services	444,247.00	59,617.28	352,729.78	91,517.22	79	344,109.22
5214	Totals	\$444,247.00	\$59,617.28	\$352,729.78	\$91,517.22	79%	\$344,109.22



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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							
5222							
5222.000	Postage	7,000.00	562.50	2,264.65	4,735.35	32	4,058.41
	5222 - Totals	\$7,000.00	\$562.50	\$2,264.65	\$4,735.35	32%	\$4,058.41
5224							
5224.000	Dues & Publications	2,000.00	.00	454.00	1,546.00	23	732.00
	5224 - Totals	\$2,000.00	\$0.00	\$454.00	\$1,546.00	23%	\$732.00
5226							
5226.000	Advertising	1,100.00	.00	.00	1,100.00	0	202.05
	5226 - Totals	\$1,100.00	\$0.00	\$0.00	\$1,100.00	0%	\$202.05
5230							
5230.000	Bad Debts	20,000.00	4,382.21	11,636.11	8,363.89	58	2,182.87
	5230 - Totals	\$20,000.00	\$4,382.21	\$11,636.11	\$8,363.89	58%	\$2,182.87
5231							
5231.000	Credit Card Expense	35,000.00	1,683.20	18,126.38	16,873.62	52	18,725.96
	5231 - Totals	\$35,000.00	\$1,683.20	\$18,126.38	\$16,873.62	52%	\$18,725.96
5290							
5290.000	Other Expenses	500.00	.00	.00	500.00	0	8.00
	5290 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$8.00
	Department 601 - Administration Totals	\$686,352.61	\$78,039.43	\$462,323.64	\$224,028.97	67%	\$451,348.53
Department 605 - Distribution							
5110							
5110.001	Regular Salaries/Wages	216,454.18	9,700.95	84,883.07	131,571.11	39	82,554.85
5110.002	Holidays	.00	.00	6,531.84	(6,531.84)	+++	7,557.44
5110.003	Sick Leave	.00	1,535.61	9,885.40	(9,885.40)	+++	8,410.89
5110.004	Overtime	.00	54.45	8,782.62	(8,782.62)	+++	9,112.22
	5110 - Totals	\$216,454.18	\$11,291.01	\$110,082.93	\$106,371.25	51%	\$107,635.40
5120							
5120.001	Annual Leave	.00	.00	13,085.16	(13,085.16)	+++	14,898.72
5120.002	SBS	13,268.55	696.73	7,667.34	5,601.21	58	7,567.41
5120.003	Medicare	3,138.57	164.80	1,813.65	1,324.92	58	1,790.04
5120.004	PERS	60,125.14	4,571.01	29,439.15	30,685.99	49	34,297.36
5120.005	Health Insurance	80,843.04	5,514.93	50,652.76	30,190.28	63	41,081.71
5120.006	Life Insurance	42.48	2.62	24.47	18.01	58	23.65



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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							
5120.007	Workmen's Compensation	9,480.56	377.36	4,152.68	5,327.88	44	5,407.06
5120.011	PERS on Behalf	.00	.00	4,174.00	(4,174.00)	+++	.00
5120	- Totals	\$166,898.34	\$11,327.45	\$111,009.21	\$55,889.13	67%	\$105,065.95
5201							
5201.000	Training and Travel	4,050.00	581.00	1,337.00	2,713.00	33	1,672.58
5201	- Totals	\$4,050.00	\$581.00	\$1,337.00	\$2,713.00	33%	\$1,672.58
5202							
5202.000	Uniforms	500.00	.00	.00	500.00	0	570.13
5202	- Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$570.13
5203							
5203.001	Electric	38,000.00	6,127.78	28,298.32	9,701.68	74	27,632.88
5203	- Totals	\$38,000.00	\$6,127.78	\$28,298.32	\$9,701.68	74%	\$27,632.88
5204							
5204.001	Cell Phone Stipend	900.00	75.00	675.00	225.00	75	675.00
5204	- Totals	\$900.00	\$75.00	\$675.00	\$225.00	75%	\$675.00
5206							
5206.000	Supplies	34,540.51	1,253.27	5,964.56	28,575.95	17	2,208.45
5206	- Totals	\$34,540.51	\$1,253.27	\$5,964.56	\$28,575.95	17%	\$2,208.45
5207							
5207.000	Repairs & Maintenance	4,000.00	.00	8,322.68	(4,322.68)	208	3,234.79
5207	- Totals	\$4,000.00	\$0.00	\$8,322.68	(\$4,322.68)	208%	\$3,234.79
5212							
5212.000	Contracted/Purchased Serv	47,000.00	4,143.60	5,859.85	41,140.15	12	3,895.00
5212	- Totals	\$47,000.00	\$4,143.60	\$5,859.85	\$41,140.15	12%	\$3,895.00
5214							
5214.000	Interdepartment Services	.00	1,673.83	1,673.83	(1,673.83)	+++	.00
5214	- Totals	\$0.00	\$1,673.83	\$1,673.83	(\$1,673.83)	+++	\$0.00
5221							
5221.000	Transportation/Vehicles	14,787.00	1,099.67	10,133.38	4,653.62	69	9,352.30
5221	- Totals	\$14,787.00	\$1,099.67	\$10,133.38	\$4,653.62	69%	\$9,352.30
5223							
5223.000	Tools & Small Equipment	5,800.00	.00	.00	5,800.00	0	74.20
5223	- Totals	\$5,800.00	\$0.00	\$0.00	\$5,800.00	0%	\$74.20



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 605 - Distribution							
5227							
5227.002	Rent-Equipment	3,000.00	.00	.00	3,000.00	0	2,192.55
	5227 - Totals	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0%	\$2,192.55
5290							
5290.000	Other Expenses	500.00	33.97	33.97	466.03	7	27,350.04
5290.100	Unanticipated Repairs	200,000.00	776.71	38,446.88	161,553.12	19	8,182.82
	5290 - Totals	\$200,500.00	\$810.68	\$38,480.85	\$162,019.15	19%	\$35,532.86
	Department 605 - Distribution Totals	\$736,430.03	\$38,383.29	\$321,837.61	\$414,592.42	44%	\$299,742.09
Department 610 - Treatment							
5110							
5110.001	Regular Salaries/Wages	4,836.00	4,608.26	39,945.84	(35,109.84)	826	40,842.25
5110.004	Overtime	.00	.00	363.00	(363.00)	+++	1,175.36
	5110 - Totals	\$4,836.00	\$4,608.26	\$40,308.84	(\$35,472.84)	834%	\$42,017.61
5120							
5120.002	SBS	296.51	282.49	2,473.94	(2,177.43)	834	2,575.70
5120.003	Medicare	70.14	66.83	585.18	(515.04)	834	609.26
5120.004	PERS	1,064.13	2,053.82	9,919.74	(8,855.61)	932	12,873.92
5120.005	Health Insurance	.00	1,834.42	14,388.98	(14,388.98)	+++	14,648.05
5120.006	Life Insurance	.00	.92	7.39	(7.39)	+++	8.21
5120.007	Workmen's Compensation	211.86	152.98	1,339.80	(1,127.94)	632	1,840.98
5120.011	PERS on Behalf	.00	.00	2,079.00	(2,079.00)	+++	.00
	5120 - Totals	\$1,642.64	\$4,391.46	\$30,794.03	(\$29,151.39)	1,875%	\$32,556.12
5201							
5201.000	Training and Travel	5,400.00	.00	149.95	5,250.05	3	1,898.50
	5201 - Totals	\$5,400.00	\$0.00	\$149.95	\$5,250.05	3%	\$1,898.50
5202							
5202.000	Uniforms	500.00	.00	.00	500.00	0	151.10
	5202 - Totals	\$500.00	\$0.00	\$0.00	\$500.00	0%	\$151.10
5203							
5203.001	Electric	53,000.00	5,734.78	29,760.03	23,239.97	56	39,605.29
	5203 - Totals	\$53,000.00	\$5,734.78	\$29,760.03	\$23,239.97	56%	\$39,605.29



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Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 210 - Water Fund							
EXPENSE							
Division 600 - Operations							
Department 610 - Treatment							
5206							
5206.000	Supplies	100,000.00	1,214.22	63,551.74	36,448.26	64	49,358.05
	5206 - Totals	\$100,000.00	\$1,214.22	\$63,551.74	\$36,448.26	64%	\$49,358.05
5207							
5207.000	Repairs & Maintenance	12,000.00	298.59	4,558.85	7,441.15	38	2,051.42
	5207 - Totals	\$12,000.00	\$298.59	\$4,558.85	\$7,441.15	38%	\$2,051.42
5212							
5212.000	Contracted/Purchased Serv	31,273.00	4,764.10	9,203.57	22,069.43	29	10,248.27
	5212 - Totals	\$31,273.00	\$4,764.10	\$9,203.57	\$22,069.43	29%	\$10,248.27
5222							
5222.000	Postage	.00	.00	14.65	(14.65)	+++	.00
	5222 - Totals	\$0.00	\$0.00	\$14.65	(\$14.65)	+++	\$0.00
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
5224							
5224.000	Dues & Publications	.00	.00	.00	.00	+++	350.28
	5224 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$350.28
5290							
5290.000	Other Expenses	1,500.00	.00	.00	1,500.00	0	1,304.89
	5290 - Totals	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0%	\$1,304.89
	Department 610 - Treatment Totals	\$215,151.64	\$21,011.41	\$178,341.66	\$36,809.98	83%	\$179,541.53
	Division 600 - Operations Totals	\$1,637,934.28	\$137,434.13	\$962,502.91	\$675,431.37	59%	\$930,632.15
Division 640 - Depreciation/Amortization							
6202							
6202.000	Depreciation-Plants	1,024,985.00	87,534.79	787,813.11	237,171.89	77	768,738.96
	6202 - Totals	\$1,024,985.00	\$87,534.79	\$787,813.11	\$237,171.89	77%	\$768,738.96
6205							
6205.000	Depreciation-Buildings	296,720.00	24,726.70	222,540.30	74,179.70	75	222,540.30
	6205 - Totals	\$296,720.00	\$24,726.70	\$222,540.30	\$74,179.70	75%	\$222,540.30



Income Statement

Through 03/31/21

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							
EXPENSE							
Division 640 - Depreciation/Amortization							
6206							
6206.000	Depreciation-Machinery	5,501.00	462.66	4,163.94	1,337.06	76	4,126.23
	6206 - Totals	\$5,501.00	\$462.66	\$4,163.94	\$1,337.06	76%	\$4,126.23
	Division 640 - Depreciation/Amortization Totals	\$1,327,206.00	\$112,724.15	\$1,014,517.35	\$312,688.65	76%	\$995,405.49
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	209,097.00	12,500.60	49,195.36	159,901.64	24	47,085.74
	5295 - Totals	\$209,097.00	\$12,500.60	\$49,195.36	\$159,901.64	24%	\$47,085.74
7301							
7301.000	Note Principal Payments	390,735.00	69,132.88	231,289.02	159,445.98	59	218,808.42
	7301 - Totals	\$390,735.00	\$69,132.88	\$231,289.02	\$159,445.98	59%	\$218,808.42
	Division 650 - Debt Payments Totals	\$599,832.00	\$81,633.48	\$280,484.38	\$319,347.62	47%	\$265,894.16
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	80,000.00	.00	34,705.52	45,294.48	43	.00
	7106 - Totals	\$80,000.00	\$0.00	\$34,705.52	\$45,294.48	43%	\$0.00
	Division 670 - Fixed Assets Totals	\$80,000.00	\$0.00	\$34,705.52	\$45,294.48	43%	\$0.00
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	\$331,791.76	\$3,560,472.00	\$795,925.28	82%	\$2,848,931.80
Fund 210 - Water Fund Totals							
	REVENUE TOTALS	3,093,675.00	259,839.26	2,240,365.55	853,309.45	72%	2,221,975.41
	EXPENSE TOTALS	4,356,397.28	331,791.76	3,560,472.00	795,925.28	82%	2,848,931.80



Income Statement

Through 03/31/21





















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 Net Gain (Loss)	(\$1,262,722.28)	(\$71,952.50)	(\$1,320,106.45)	(\$57,384.17)	105%	(\$626,956.39)
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	3,093,675.00	259,839.26	2,240,365.55	853,309.45	72%	2,221,975.41
	EXPENSE TOTALS	4,356,397.28	331,791.76	3,560,472.00	795,925.28	82%	2,848,931.80
Fund Type	Enterprise Funds Net Gain (Loss)	(\$1,262,722.28)	(\$71,952.50)	(\$1,320,106.45)	(\$57,384.17)	105%	(\$626,956.39)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	3,783,675.00	685,848.18	4,797,623.26	(1,013,948.26)	127%	3,287,186.51
	EXPENSE TOTALS	(2,973,960.24)	692,207.33	4,891,571.68	(7,865,531.92)	(164%)	3,425,640.03
Fund Category	Proprietary Funds Net Gain (Loss)	\$6,757,635.24	(\$6,359.15)	(\$93,948.42)	(\$6,851,583.66)	(1%)	(\$138,453.52)
	Grand Totals						
	REVENUE TOTALS	3,783,675.00	685,848.18	4,797,623.26	(1,013,948.26)	127%	3,287,186.51
	EXPENSE TOTALS	(2,973,960.24)	692,207.33	4,891,571.68	(7,865,531.92)	(164%)	3,425,640.03
	Grand Total Net Gain (Loss)	\$6,757,635.24	(\$6,359.15)	(\$93,948.42)	(\$6,851,583.66)	(1%)	(\$138,453.52)

Wastewater Utility
Financial Analysis
As Of, And For the Fiscal Quarter Ending, March 31, 2021

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	2,762,284	 Not Meaningfully Different	 Met Plan	 Increase in wastewater revenue attributable to inflationary increase in user fees in FY2021
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)	107,632	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)	982,951	 Decreased	 Exceeded Plan	Operating expenses are up from prior year, but still under budget
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)	216,231	 Decreased	 Exceeded Plan	Operating expenses are up from prior year, but still under budget
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>))	(90,019)	 Decreased	 Exceeded Plan	Continue to Monitor. Metric will deteriorate as WWTP depreciation comes online
Total Working Capital (What total resources are available in the fund)	8.4M	 Decreased	 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)	2.4M	 Decreased	 Met Plan	Watch trend 
Undesignated Working Capital (How much of the fund's resources are available?)	5.4M	 Declined somewhat	 Met Plan	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)	1,024	 Less Than Last Year		Watch trend 

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	664	 Less Than Last Year	 Exceeded Plan	Watch trend 
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While the financial performance of the Wastewater Fund met or exceeded most aspects of the FY2021 financial plan, performance in many metrics declined from the prior year.

Compared to the 3rd fiscal quarter of FY2020, wastewater user fee revenue increased by 3%, while rates increased by 2%. Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, decreased by \$19K from the comparable period in FY2020. Net income for the quarter was \$216.2K, a decrease of \$47.3K from FY2020, though net income exceeded plan by \$268K. The year-to-year performance trend is one to keep an eye on.

Working capital for the Wastewater Treatment Fund also decreased by (\$53K) from the same period in FY20. Again, a trend to be watching, as the fund will need its working capital for future infrastructure repairs.

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 = 75.00%)	Variance To FY2021 Plan
Revenue:									
Water Sales	865,316	857,216	854,807	-	2,577,339	2,526,718	50,621	2,549,550	27,789
Jobbing	-	76,580	31,019	-	107,599	108,107	(508)	129,000	(21,401)
Other Operating Revenue	16,950	15,065	45,331	-	77,346	42,984	34,362	42,196	35,150
Total Revenue:	882,266	948,861	931,157	-	2,762,284	2,677,809	84,475	2,720,746	41,538
Cost of Sales:									
Collections	222,619	259,194	239,021	-	720,834	774,235	53,401	1,121,955	401,121
Treatment	94,827	154,622	217,102	-	466,551	341,030	(125,521)	168,731	(297,821)
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	222,363	222,363	222,364	-	667,090	671,422	4,332	671,421	4,331
Total Cost of Sales:	539,809	636,179	678,487	-	1,854,475	1,786,687	(67,788)	1,962,107	107,632
Gross Margin:	342,457	312,682	252,670	-	907,809	891,122	16,687	758,639	149,170
	38.82%	32.95%	27.14%	0.00%	32.86%	33.28%	-0.41%	27.88%	4.98%
Selling and Administrative Expenses	180,518	200,519	210,911	-	591,948	560,924	(31,024)	778,345	186,397
Earnings Before Interest (EBI):	161,939	112,163	41,759	-	315,861	330,198	(14,337)	(19,706)	335,567
	18.35%	11.82%	4.48%	0.00%	11.43%	12.33%	-0.90%	-0.72%	12.16%
Non-operating Revenue and Expense:									
Non-operating revenue:	20,700	19,436	17,392	-	57,528	113,040	(55,512)	125,138	(67,610)
Grant Revenue	-	-	-	-	-	-	-	-	-
Interest Expense:	(52,386)	(52,386)	(52,386)	-	(157,158)	(179,736)	22,578	(156,823)	(335)
Total Non-operating Revenue & Expense:	(31,686)	(32,950)	(34,994)	-	(99,630)	(66,696)	(32,934)	(31,685)	(67,945)
Net Income:	130,253	79,213	6,765	-	216,231	263,502	(47,271)	(51,391)	267,622
	14.76%	8.35%	0.73%	0.00%	7.83%	9.84%	-55.96%	-1.89%	9.72%
Earnings Before Interest and Depreciation (EBID):	384,302	334,526	264,123	-	982,951	1,001,620	(18,669)	651,716	339,898
	43.56%	35.26%	28.37%	0.00%	35.58%	37.40%	-1.82%	23.95%	11.63%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	352,616	301,576	229,129	-	883,321	934,924	(51,603)	620,030	263,291
Debt Principal	97,684	97,684	97,684	-	293,051	234,345	(58,707)	293,051	-
Debt Principal Coverage Surplus/Deficit	254,932	203,892	131,445	-	590,270	700,579	(110,309)	326,979	263,291
Debt Principal Coverage Percentage	361%	309%	235%	0%	301.42%	398.95%	-97.53%	211.58%	89.84%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (from above)	254,932	203,892	131,445	-	590,270	700,579	(110,309)	326,979	263,291
Depreciation	222,363	222,363	222,364	-	667,090	671,422	4,332	667,090	-
Cash	32,569	(18,471)	(90,919)	-	(76,820)	29,157	(105,977)	(340,111)	263,291
Working Capital/Balance Sheet									

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 = 75.00%)	Variance To FY2021 Plan
Cash Flow:									
Net Income Plus Depreciation Less Principal	254,932	203,892	131,445	-	590,270	700,579	(110,309)	326,979	263,291
CapEx, Accruals, and other Balance Sheet Changes	(480,513)	(524,731)	(118,032)	-	(1,123,276)	(181,839)	(941,437)	(1,123,276)	-
Increase in (Decrease in) Working Capital	(225,581)	(320,839)	13,413	-	(533,006)	518,740	(1,051,746)	(796,297)	263,291
Plus Beginning Total Working Capital	8,871,748	8,646,167	8,325,328	-	8,871,748	7,790,766	1,080,982	8,871,748	-
Equals Ending Total Working Capital:	8,646,167	8,325,328	8,338,741	-	8,338,741	8,309,506	29,236	8,075,451	263,291
Working Capital Detail:									
Repair Reserve (1% of PPE):	468,326	468,326	468,326	-	468,326				
Working Capital Designated for CapEx	2,618,809	2,464,736	2,464,736	-	2,464,736				
Undesignated Working Capital	5,559,032	5,392,266	5,405,679	-	5,405,679				
Total Working Capital:	8,646,167	8,325,328	8,338,741	-	8,338,741				
Days On Hand Annual Cash Outlays:									
Total Working Capital:	1,217.47	993.83	931.23		1,024.11				
Less Repair Reserve:	1,166.87	950.93	891.09		979.98				
Undesignated Working Capital	782.77	643.70	603.68		663.89				
Working Capital Calculation:									
	9,452,908	9,306,711	9,357,375	-	9,357,375				
	(493,393)	(668,035)	(705,286)	-	(705,286)				
	(313,348)	(313,348)	(313,348)	-	(313,348)				
	8,646,167	8,325,328	8,338,741	-	8,338,741				

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	\$ -	\$ -	\$ 76,397.60	\$ -	\$ -	\$ -	\$ 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	\$ -	\$ 4,944,188.39	\$ (2,288,219.45)	\$ -	\$ 2,350,662.64	\$ -	\$ 4,092,990.45	\$ -	\$ 45,629.58
90676 - Brady Street Lift Station	\$ 400,000.00	\$ 217,400.00	\$ 752,670.64	\$ -	\$ -	\$ -	\$ 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	\$ -	\$ 188,094.33	\$ 81,318.66	\$ -	\$ 0.00	\$ -	\$ -	\$ -	\$ -
90796 - Brady Street Water/Wastewater HPR To Gavin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90800 - Hypochlorite Injection System	\$ -	\$ -	\$ 24,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90801 - Sitka FY17 Paving	\$ (30,491.08)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90809 - Replace WWTP Influent Grinder	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90813 - Upgrade RV Dump Site	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90816 - Channel Lift Station	\$ -	\$ 22,117.09	\$ (250,342.22)	\$ -	\$ 305,070.94	\$ -	\$ 66,663.36	\$ -	\$ -
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	\$ -	\$ 79,012.72	\$ 150,828.33	\$ -	\$ -	\$ -	\$ 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	\$ -	\$ -	\$ 114,377.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 614,508.92	\$ 5,489,021.46	\$ 92,757.30	\$ -	\$ 2,655,733.58	\$ -	\$ 2,034,909.47	\$ -	\$ 47,645.47

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
\$ 200,930.23	\$ -	\$ -	\$ 200,930.23	\$ -	\$ -	\$ 411,602.40	\$ 488,000.00	\$ -	\$ -	\$ -	\$ 76,397.60
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,768.32	\$ 85,000.00	\$ -	\$ -	\$ -	\$ 58,231.68
\$ 4,207,422.35	\$ 102,622.70	\$ -	\$ 4,355,674.63	\$ -	\$ -	\$ 8,448,665.08	\$ 8,511,108.27	\$ -	\$ 357,956.89	\$ 357,956.89	\$ (295,513.70)
\$ 54,350.88	\$ 2,079.32	\$ -	\$ 56,430.20	\$ -	\$ -	\$ 293,488.36	\$ 1,046,159.00	\$ -	\$ -	\$ -	\$ 752,670.64
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (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	\$ 87,368.66	\$ -	\$ -	\$ -	\$ 81,318.66
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000.00	\$ -	\$ -	\$ -	\$ 24,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 370,692.96	\$ 4,227.71	\$ -	\$ 374,920.67	\$ -	\$ -	\$ 441,584.03	\$ 496,312.75	\$ -	\$ 16,312.45	\$ 16,312.45	\$ 38,416.27
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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
\$ 435,711.70	\$ 3,028.64	\$ -	\$ 438,740.34	\$ -	\$ -	\$ 609,968.76	\$ 760,797.09	\$ -	\$ 18,621.33	\$ 3,049.70	\$ 132,207.00
\$ -	\$ 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
\$ 5,622.53	\$ -	\$ -	\$ 5,622.53	\$ -	\$ -	\$ 5,622.53	\$ 120,000.00	\$ -	\$ -	\$ -	\$ 114,377.47
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 5,281,332.46	\$ 112,245.43	\$ -	\$ 5,441,223.36	\$ -	\$ -	\$ 10,604,458.22	\$ 13,352,949.10	\$ -	\$ 392,890.67	\$ 377,319.04	\$ 2,355,600.21



Balance Sheet

Through 03/31/21

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.		92,757.30	2,119,941.89	(2,027,184.59)	(95.62)
	1030 - Totals		\$92,757.30	\$2,119,941.89	(\$2,027,184.59)	(95.62%)
1050						
1050.060	Accts Rec.- State		2,655,733.58	413,979.92	2,241,753.66	541.51
	1050 - Totals		\$2,655,733.58	\$413,979.92	\$2,241,753.66	541.51%
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		\$7,911,725.74	\$4,568,831.28	\$3,342,894.46	73.17%
	LIABILITIES AND FUND EQUITY					
	LIABILITIES					
2023						
2023.000	Retainage Payable		392,890.67	(.01)	392,890.68	3,928,906,800.00
	2023 - Totals		\$392,890.67	(\$0.01)	\$392,890.68	3,928,906,800.00%
	LIABILITIES TOTALS		\$392,890.67	(\$0.01)	\$392,890.68	3,928,906,800.00%
	FUND EQUITY					
2800						
2800.001	Contributed Cap.-Federal		2,129,958.34	2,129,958.34	.00	.00
2800.002	Contributed Cap.-State		127,507.33	127,507.33	.00	.00
	2800 - Totals		\$2,257,465.67	\$2,257,465.67	\$0.00	0.00%
2900						
2900.010	Reserve for Encumbrances		291,481.83	291,481.83	.00	.00
	2900 - Totals		\$291,481.83	\$291,481.83	\$0.00	0.00%
2910						
2910.140	Designated-Capital Project		1,787,725.83	1,787,725.83	.00	.00
	2910 - Totals		\$1,787,725.83	\$1,787,725.83	\$0.00	0.00%
2920						
2920.000	Undesignated/Re. Earnings		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			
	Fund Revenues		(8,933,035.58)			



Balance Sheet

Through 03/31/21

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 Expenses	5,471,714.44			
	FUND EQUITY TOTALS	\$7,518,835.07	\$4,687,697.31	\$2,831,137.76	60.40%
	LIABILITIES AND FUND EQUITY TOTALS	\$7,911,725.74	\$4,687,697.30	\$3,224,028.44	68.78%
Fund	730 - Capital Project-Waste Wtr Totals	\$0.00	(\$118,866.02)	\$118,866.02	100.00%
Fund Type	Capital Projects Funds Totals	\$0.00	(\$118,866.02)	\$118,866.02	100.00%



Balance Sheet

Through 03/31/21

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.	5,962,713.32	5,726,767.15	235,946.17	4.12
1030 - Totals		\$5,962,713.32	\$5,726,767.15	\$235,946.17	4.12%
1050					
1050.000	Accts Rec.-Misc Billing	8,341.71	9,791.71	(1,450.00)	(14.81)
1050.010	Accts Rec.-Utility Billing	216,962.95	211,886.57	5,076.38	2.40
1050.050	Accts Rec.-Collections	47,834.60	39,581.30	8,253.30	20.85
1050.900	Allowance - Doubtful Acct	(47,834.60)	(39,581.30)	(8,253.30)	(20.85)
1050 - Totals		\$225,304.66	\$221,678.28	\$3,626.38	1.64%
1070					
1070.010	Notes Receivable	33,017.20	37,752.16	(4,734.96)	(12.54)
1070.020	Assessments Receivable	29,367.64	39,029.08	(9,661.44)	(24.75)
1070 - Totals		\$62,384.84	\$76,781.24	(\$14,396.40)	(18.75%)
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	11,261.54	7,913.72	3,347.82	42.30
1200.030	Prepaid Workers Compensation Insurance	9,683.15	7,939.53	1,743.62	21.96
1200 - Totals		\$20,944.69	\$15,853.25	\$5,091.44	32.12%
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 03/31/21

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	(40,015,334.19)	(39,225,129.48)	(790,204.71)	(2.01)
1620 - Totals		(\$40,015,334.19)	(\$39,225,129.48)	(\$790,204.71)	(2.01%)
1640					
1640.000	Accumulated Depr Building	(431,889.10)	(398,289.91)	(33,599.19)	(8.44)
1640 - Totals		(\$431,889.10)	(\$398,289.91)	(\$33,599.19)	(8.44%)
1650					
1650.000	Accumulated Depr Equipmnt	(1,663,332.42)	(1,602,015.33)	(61,317.09)	(3.83)
1650 - Totals		(\$1,663,332.42)	(\$1,602,015.33)	(\$61,317.09)	(3.83%)
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	\$23,017,658.19	\$22,406,883.23	\$610,774.96	2.73%
	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 03/31/21

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	(2,818,288.51)			
	Fund Expenses	7,106,936.15			
	FUND EQUITY TOTALS	\$10,070,070.53	\$12,597,175.46	(\$2,527,104.93)	(20.06%)
	LIABILITIES AND FUND EQUITY TOTALS	\$23,017,658.19	\$22,461,564.66	\$556,093.53	2.48%
Fund	220 - Waste Water Treatment Totals	\$0.00	(\$54,681.43)	\$54,681.43	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$54,681.43)	\$54,681.43	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$173,547.45)	\$173,547.45	100.00%
	Grand Totals	\$0.00	(\$173,547.45)	\$173,547.45	100.00%



Income Statement

Through 03/31/21

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							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.005	Grant Revenue	.00	.00	79,012.72	(79,012.72)	+++	115,765.24
3101.020	Loan Proceeds	.00	198,250.34	4,454,691.55	(4,454,691.55)	+++	518,527.87
	3101 - Totals	\$0.00	\$198,250.34	\$4,533,704.27	(\$4,533,704.27)	+++	\$634,293.11
	Department 310 - State Revenue Totals	\$0.00	\$198,250.34	\$4,533,704.27	(\$4,533,704.27)	+++	\$634,293.11
Department 315 - Federal Revenue							
3151							
3151.020	Loan proceeds	.00	.00	.00	.00	+++	2,252.22
	3151 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,252.22
	Department 315 - Federal Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,252.22
Department 390 - Cash Basis Receipts							
3950							
3950.220	Transfer In Waste Water	725,000.00	.00	4,399,331.31	(3,674,331.31)	607	270,000.00
	3950 - Totals	\$725,000.00	\$0.00	\$4,399,331.31	(\$3,674,331.31)	607%	\$270,000.00
	Department 390 - Cash Basis Receipts Totals	\$725,000.00	\$0.00	\$4,399,331.31	(\$3,674,331.31)	607%	\$270,000.00
	Division 300 - Revenue Totals	\$725,000.00	\$198,250.34	\$8,933,035.58	(\$8,208,035.58)	1,232%	\$906,545.33
	REVENUE TOTALS	\$725,000.00	\$198,250.34	\$8,933,035.58	(\$8,208,035.58)	1,232%	\$906,545.33
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206							
5206.000	Supplies	.00	.00	47,645.47	(47,645.47)	+++	.00
	5206 - Totals	\$0.00	\$0.00	\$47,645.47	(\$47,645.47)	+++	\$0.00
5212							
5212.000	Contracted/Purchased Serv	5,623,797.82	80,847.58	5,281,332.46	342,465.36	94	963,270.39
	5212 - Totals	\$5,623,797.82	\$80,847.58	\$5,281,332.46	\$342,465.36	94%	\$963,270.39
5214							
5214.000	Interdepartment Services	.00	19,052.58	112,245.43	(112,245.43)	+++	117,209.72
	5214 - Totals	\$0.00	\$19,052.58	\$112,245.43	(\$112,245.43)	+++	\$117,209.72
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	\$5,623,797.82	\$99,900.16	\$5,441,223.36	\$182,574.46	97%	\$1,025,411.35



Income Statement

Through 03/31/21

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	680 - Transfer to Other Funds						
7200							
7200.000	Interfund Transfers Out	.00	30,491.08	30,491.08	(30,491.08)	+++	.00
	7200 - Totals	\$0.00	\$30,491.08	\$30,491.08	(\$30,491.08)	+++	\$0.00
Department	680 - Transfer to Other Funds Totals	\$0.00	\$30,491.08	\$30,491.08	(\$30,491.08)	+++	\$0.00
Division	600 - Operations Totals	\$5,623,797.82	\$130,391.24	\$5,471,714.44	\$152,083.38	97%	\$1,025,411.35
	EXPENSE TOTALS	\$5,623,797.82	\$130,391.24	\$5,471,714.44	\$152,083.38	97%	\$1,025,411.35
Fund	730 - Capital Project-Waste Wtr Totals						
	REVENUE TOTALS	725,000.00	198,250.34	8,933,035.58	(8,208,035.58)	1,232%	906,545.33
	EXPENSE TOTALS	5,623,797.82	130,391.24	5,471,714.44	152,083.38	97%	1,025,411.35
Fund	730 - Capital Project-Waste Wtr Net Gain (Loss)	(\$4,898,797.82)	\$67,859.10	\$3,461,321.14	\$8,360,118.96	(71%)	(\$118,866.02)
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	725,000.00	198,250.34	8,933,035.58	(8,208,035.58)	1,232%	906,545.33
	EXPENSE TOTALS	5,623,797.82	130,391.24	5,471,714.44	152,083.38	97%	1,025,411.35
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$4,898,797.82)	\$67,859.10	\$3,461,321.14	\$8,360,118.96	(71%)	(\$118,866.02)



Income Statement

Through 03/31/21

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	28,695.00	9,566.00	75	31,288.00
	3101 - Totals	\$38,261.00	\$9,565.00	\$28,695.00	\$9,566.00	75%	\$31,288.00
	Department 310 - State Revenue Totals	\$38,261.00	\$9,565.00	\$28,695.00	\$9,566.00	75%	\$31,288.00
Department 340 - Operating Revenue							
3421							
3421.000	Wastewater Fees	3,399,400.00	285,078.00	2,577,339.09	822,060.91	76	2,526,718.34
	3421 - Totals	\$3,399,400.00	\$285,078.00	\$2,577,339.09	\$822,060.91	76%	\$2,526,718.34
3491							
3491.000	Jobbing-Labor	170,000.00	31,018.99	105,879.39	64,120.61	62	105,675.30
	3491 - Totals	\$170,000.00	\$31,018.99	\$105,879.39	\$64,120.61	62%	\$105,675.30
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	1,720.00	(720.00)	172	2,432.00
	3493 - Totals	\$1,000.00	\$0.00	\$1,720.00	(\$720.00)	172%	\$2,432.00
	Department 340 - Operating Revenue Totals	\$3,571,400.00	\$316,096.99	\$2,684,938.48	\$886,461.52	75%	\$2,634,825.64
Department 350 - Non-Operating Revenue							
3501							
3501.001	Connection Fees	17,000.00	.00	13,055.00	3,945.00	77	6,080.00
	3501 - Totals	\$17,000.00	\$0.00	\$13,055.00	\$3,945.00	77%	\$6,080.00
	Department 350 - Non-Operating Revenue Totals	\$17,000.00	\$0.00	\$13,055.00	\$3,945.00	77%	\$6,080.00
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	166,850.00	5,651.49	57,528.00	109,322.00	34	113,040.45
	3610 - Totals	\$166,850.00	\$5,651.49	\$57,528.00	\$109,322.00	34%	\$113,040.45
	Department 360 - Uses of Prop & Investment Totals	\$166,850.00	\$5,651.49	\$57,528.00	\$109,322.00	34%	\$113,040.45
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	1,981.00	(1,981.00)	+++	(118.18)
	3807 - Totals	\$0.00	\$0.00	\$1,981.00	(\$1,981.00)	+++	(\$118.18)



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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							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3820							
3820.000	Bad Debt Collected	1,000.00	371.62	1,599.95	(599.95)	160	657.12
3820 - Totals		\$1,000.00	\$371.62	\$1,599.95	(\$599.95)	160%	\$657.12
Department 380 - Miscellaneous Totals		\$1,000.00	\$371.62	\$3,580.95	(\$2,580.95)	358%	\$538.94
Department 390 - Cash Basis Receipts							
3950							
3950.730	Transfer in from CAP Wastewater	.00	30,491.08	30,491.08	(30,491.08)	+++	.00
3950 - Totals		\$0.00	\$30,491.08	\$30,491.08	(\$30,491.08)	+++	\$0.00
Department 390 - Cash Basis Receipts Totals		\$0.00	\$30,491.08	\$30,491.08	(\$30,491.08)	+++	\$0.00
Division 300 - Revenue Totals		\$3,794,511.00	\$362,176.18	\$2,818,288.51	\$976,222.49	74%	\$2,785,773.03
REVENUE TOTALS		\$3,794,511.00	\$362,176.18	\$2,818,288.51	\$976,222.49	74%	\$2,785,773.03
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	122,895.48	2,941.03	45,567.51	77,327.97	37	38,366.68
5110.002	Holidays	.00	.00	2,934.36	(2,934.36)	+++	2,891.20
5110.003	Sick Leave	.00	.00	451.44	(451.44)	+++	2,224.00
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	2,159.00
5110 - Totals		\$171,895.48	\$2,941.03	\$48,953.31	\$122,942.17	28%	\$45,640.88
5120							
5120.001	Annual Leave	29,459.00	3,611.52	5,643.00	23,816.00	19	10,452.80
5120.002	SBS	12,342.87	406.27	3,389.52	8,953.35	27	3,479.95
5120.003	Medicare	2,919.62	96.10	801.79	2,117.83	27	823.16
5120.004	PERS	71,677.97	2,486.55	13,060.31	58,617.66	18	15,285.63
5120.005	Health Insurance	11,266.20	898.25	7,267.13	3,999.07	65	4,806.11
5120.006	Life Insurance	8.04	.59	4.79	3.25	60	3.70
5120.007	Workmen's Compensation	8,250.88	237.92	1,985.08	6,265.80	24	2,631.20
5120.011	PERS on Behalf	.00	.00	2,091.00	(2,091.00)	+++	.00
5120 - Totals		\$135,924.58	\$7,737.20	\$34,242.62	\$101,681.96	25%	\$37,482.55



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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							
5201							
5201.000	Training and Travel	.00	.00	.00	.00	+++	459.30
5201 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$459.30
5203							
5203.001	Electric	.00	.00	1,035.92	(1,035.92)	+++	.00
5203.005	Heating Fuel	22,000.00	.00	2,262.30	19,737.70	10	18,490.14
5203 - Totals		\$22,000.00	\$0.00	\$3,298.22	\$18,701.78	15%	\$18,490.14
5204							
5204.000	Telephone	5,000.00	207.86	920.59	4,079.41	18	1,975.96
5204 - Totals		\$5,000.00	\$207.86	\$920.59	\$4,079.41	18%	\$1,975.96
5205							
5205.000	Insurance	31,655.00	3,753.86	33,784.74	(2,129.74)	107	23,741.28
5205 - Totals		\$31,655.00	\$3,753.86	\$33,784.74	(\$2,129.74)	107%	\$23,741.28
5206							
5206.000	Supplies	1,200.00	.00	871.75	328.25	73	465.75
5206 - Totals		\$1,200.00	\$0.00	\$871.75	\$328.25	73%	\$465.75
5207							
5207.000	Repairs & Maintenance	.00	.00	126.57	(126.57)	+++	.00
5207 - Totals		\$0.00	\$0.00	\$126.57	(\$126.57)	+++	\$0.00
5208							
5208.000	Bldg Repair & Maint	25,873.00	6,468.25	19,404.75	6,468.25	75	12,626.45
5208 - Totals		\$25,873.00	\$6,468.25	\$19,404.75	\$6,468.25	75%	\$12,626.45
5211							
5211.000	Data Processing Fees	72,953.00	6,079.42	54,714.78	18,238.22	75	52,221.78
5211 - Totals		\$72,953.00	\$6,079.42	\$54,714.78	\$18,238.22	75%	\$52,221.78
5212							
5212.000	Contracted/Purchased Serv	21,200.00	4,065.00	14,245.00	6,955.00	67	11,032.78
5212 - Totals		\$21,200.00	\$4,065.00	\$14,245.00	\$6,955.00	67%	\$11,032.78
5214							
5214.000	Interdepartment Services	476,092.00	44,199.42	341,903.46	134,188.54	72	316,885.01
5214 - Totals		\$476,092.00	\$44,199.42	\$341,903.46	\$134,188.54	72%	\$316,885.01



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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 Proprietary Funds							
Fund Type Enterprise Funds							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5221							
5221.000	Transportation/Vehicles	.00	75.00	675.00	(675.00)	+++	675.00
5221 - Totals		\$0.00	\$75.00	\$675.00	(\$675.00)	+++	\$675.00
5222							
5222.000	Postage	6,000.00	562.50	3,284.02	2,715.98	55	4,135.69
5222 - Totals		\$6,000.00	\$562.50	\$3,284.02	\$2,715.98	55%	\$4,135.69
5224							
5224.000	Dues & Publications	2,000.00	.00	826.25	1,173.75	41	1,288.00
5224 - Totals		\$2,000.00	\$0.00	\$826.25	\$1,173.75	41%	\$1,288.00
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
5227							
5227.002	Rent-Equipment	.00	.00	.00	.00	+++	8,496.00
5227 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$8,496.00
5230							
5230.000	Bad Debts	20,000.00	5,520.16	13,668.70	6,331.30	68	2,447.03
5230 - Totals		\$20,000.00	\$5,520.16	\$13,668.70	\$6,331.30	68%	\$2,447.03
5231							
5231.000	Credit Card Expense	45,000.00	2,044.07	21,028.38	23,971.62	47	22,860.11
5231 - Totals		\$45,000.00	\$2,044.07	\$21,028.38	\$23,971.62	47%	\$22,860.11
Department 601 - Administration Totals		\$1,037,793.06	\$83,653.77	\$591,948.14	\$445,844.92	57%	\$560,923.71
Department 607 - Collections							
5110							
5110.001	Regular Salaries/Wages	522,455.40	16,964.27	172,008.82	350,446.58	33	198,355.29
5110.002	Holidays	.00	.00	18,025.04	(18,025.04)	+++	19,425.92
5110.003	Sick Leave	.00	524.94	16,993.20	(16,993.20)	+++	19,359.48
5110.004	Overtime	.00	590.50	19,096.80	(19,096.80)	+++	16,765.29
5110 - Totals		\$522,455.40	\$18,079.71	\$226,123.86	\$296,331.54	43%	\$253,905.98
5120							
5120.001	Annual Leave	.00	3,514.53	20,951.42	(20,951.42)	+++	37,920.50
5120.002	SBS	32,026.52	1,334.46	15,265.69	16,760.83	48	17,985.53
5120.003	Medicare	7,575.62	315.64	3,610.96	3,964.66	48	4,254.35



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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							
Fund 220 - Waste Water Treatment							
EXPENSE							
Division 600 - Operations							
Department 607 - Collections							
5120.004	PERS	114,940.20	10,168.78	59,694.14	55,246.06	52	81,923.77
5120.005	Health Insurance	173,656.80	7,626.79	86,055.48	87,601.32	50	80,234.28
5120.006	Life Insurance	93.00	3.65	43.04	49.96	46	48.03
5120.007	Workmen's Compensation	25,077.58	781.50	8,940.27	16,137.31	36	14,083.41
5120.011	PERS on Behalf	.00	.00	10,836.00	(10,836.00)	+++	.00
5120 - Totals		\$353,369.72	\$23,745.35	\$205,397.00	\$147,972.72	58%	\$236,449.87
5201							
5201.000	Training and Travel	12,000.00	.00	200.00	11,800.00	2	5,183.49
5201 - Totals		\$12,000.00	\$0.00	\$200.00	\$11,800.00	2%	\$5,183.49
5202							
5202.000	Uniforms	3,713.59	306.01	2,216.69	1,496.90	60	379.50
5202 - Totals		\$3,713.59	\$306.01	\$2,216.69	\$1,496.90	60%	\$379.50
5203							
5203.001	Electric	120,000.00	13,305.87	92,274.43	27,725.57	77	93,408.42
5203 - Totals		\$120,000.00	\$13,305.87	\$92,274.43	\$27,725.57	77%	\$93,408.42
5204							
5204.000	Telephone	800.00	.00	.00	800.00	0	.00
5204.001	Cell Phone Stipend	2,100.00	175.00	1,500.00	600.00	71	1,575.00
5204 - Totals		\$2,900.00	\$175.00	\$1,500.00	\$1,400.00	52%	\$1,575.00
5206							
5206.000	Supplies	48,000.00	1,923.00	21,215.78	26,784.22	44	6,660.50
5206 - Totals		\$48,000.00	\$1,923.00	\$21,215.78	\$26,784.22	44%	\$6,660.50
5207							
5207.000	Repairs & Maintenance	35,000.00	153.20	9,476.25	25,523.75	27	35,721.53
5207 - Totals		\$35,000.00	\$153.20	\$9,476.25	\$25,523.75	27%	\$35,721.53
5212							
5212.000	Contracted/Purchased Serv	15,000.00	1,229.50	4,352.00	10,648.00	29	.00
5212 - Totals		\$15,000.00	\$1,229.50	\$4,352.00	\$10,648.00	29%	\$0.00
5221							
5221.000	Transportation/Vehicles	175,253.00	13,423.37	126,320.00	48,933.00	72	123,164.76
5221 - Totals		\$175,253.00	\$13,423.37	\$126,320.00	\$48,933.00	72%	\$123,164.76
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	480.97	2,519.03	16	595.90
5223 - Totals		\$3,000.00	\$0.00	\$480.97	\$2,519.03	16%	\$595.90



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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							
5227							
5227.002	Rent-Equipment	4,248.00	.00	4,248.00	.00	100	.00
5227 - Totals		\$4,248.00	\$0.00	\$4,248.00	\$0.00	100%	\$0.00
5290							
5290.000	Other Expenses	1,000.00	.00	.00	1,000.00	0	37.80
5290.100	Unanticipated Repairs	106,000.00	6,240.18	27,029.48	78,970.52	25	17,152.22
5290 - Totals		\$107,000.00	\$6,240.18	\$27,029.48	\$79,970.52	25%	\$17,190.02
Department 607 - Collections Totals		\$1,401,939.71	\$78,581.19	\$720,834.46	\$681,105.25	51%	\$774,234.97
Department 610 - Treatment							
5110							
5110.001	Regular Salaries/Wages	9,282.00	23,913.97	167,378.69	(158,096.69)	1,803	133,559.27
5110.004	Overtime	.00	241.32	6,412.32	(6,412.32)	+++	3,365.73
5110 - Totals		\$9,282.00	\$24,155.29	\$173,791.01	(\$164,509.01)	1,872%	\$136,925.00
5120							
5120.002	SBS	569.10	1,480.73	10,686.29	(10,117.19)	1,878	8,393.41
5120.003	Medicare	134.61	350.27	2,527.75	(2,393.14)	1,878	1,985.39
5120.004	PERS	2,042.45	8,416.13	41,453.59	(39,411.14)	2,030	40,269.57
5120.005	Health Insurance	.00	9,115.77	62,922.99	(62,922.99)	+++	38,703.48
5120.006	Life Insurance	.00	4.18	27.95	(27.95)	+++	22.87
5120.007	Workmen's Compensation	445.62	867.22	6,258.36	(5,812.74)	1,404	6,572.20
5120.011	PERS on Behalf	.00	.00	6,204.00	(6,204.00)	+++	.00
5120 - Totals		\$3,191.78	\$20,234.30	\$130,080.93	(\$126,889.15)	4,075%	\$95,946.92
5201							
5201.000	Training and Travel	4,000.00	.00	.00	4,000.00	0	1,778.86
5201 - Totals		\$4,000.00	\$0.00	\$0.00	\$4,000.00	0%	\$1,778.86
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	15,571.59	75,223.72	(10,223.72)	116	39,299.67
5203 - Totals		\$65,000.00	\$15,571.59	\$75,223.72	(\$10,223.72)	116%	\$39,299.67



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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							
5206								
5206.000	Supplies		50,000.00	798.95	29,826.03	20,173.97	60	22,930.85
	5206 - Totals		\$50,000.00	\$798.95	\$29,826.03	\$20,173.97	60%	\$22,930.85
5207								
5207.000	Repairs & Maintenance		20,000.00	852.22	6,032.32	13,967.68	30	10,872.02
	5207 - Totals		\$20,000.00	\$852.22	\$6,032.32	\$13,967.68	30%	\$10,872.02
5212								
5212.000	Contracted/Purchased Serv		65,000.00	4,276.65	50,467.53	14,532.47	78	31,378.58
	5212 - Totals		\$65,000.00	\$4,276.65	\$50,467.53	\$14,532.47	78%	\$31,378.58
5221								
5221.000	Transportation/Vehicles		.00	.00	.00	.00	+++	1,449.58
	5221 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,449.58
5222								
5222.000	Postage		.00	.00	.00	.00	+++	17.25
	5222 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$17.25
5223								
5223.000	Tools & Small Equipment		6,000.00	.00	1,009.00	4,991.00	17	247.50
	5223 - Totals		\$6,000.00	\$0.00	\$1,009.00	\$4,991.00	17%	\$247.50
5224								
5224.000	Dues & Publications		.00	.00	120.00	(120.00)	+++	100.00
	5224 - Totals		\$0.00	\$0.00	\$120.00	(\$120.00)	+++	\$100.00
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	\$65,889.00	\$466,550.54	(\$241,576.76)	207%	\$341,029.51
Division	600 - Operations Totals		\$2,664,706.55	\$228,123.96	\$1,779,333.14	\$885,373.41	67%	\$1,676,188.19



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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 640 - Depreciation/Amortization								
6202								
6202.000	Depreciation-Plants		758,004.00	64,700.38	582,303.42	175,700.58	77	568,503.27
		6202 - Totals	\$758,004.00	\$64,700.38	\$582,303.42	\$175,700.58	77%	\$568,503.27
6205								
6205.000	Depreciation-Buildings		33,599.00	2,799.93	25,199.37	8,399.63	75	25,199.46
		6205 - Totals	\$33,599.00	\$2,799.93	\$25,199.37	\$8,399.63	75%	\$25,199.46
6206								
6206.000	Depreciation-Machinery		103,625.00	6,620.77	59,586.93	44,038.07	58	77,719.05
		6206 - Totals	\$103,625.00	\$6,620.77	\$59,586.93	\$44,038.07	58%	\$77,719.05
		Division 640 - Depreciation/Amortization Totals	\$895,228.00	\$74,121.08	\$667,089.72	\$228,138.28	75%	\$671,421.78
Division 650 - Debt Payments								
5295								
5295.000	Interest Expense		209,544.00	10,452.44	42,683.87	166,860.13	20	39,096.55
		5295 - Totals	\$209,544.00	\$10,452.44	\$42,683.87	\$166,860.13	20%	\$39,096.55
7301								
7301.000	Note Principal Payments		313,348.00	72,654.29	204,498.11	108,849.89	65	154,822.26
		7301 - Totals	\$313,348.00	\$72,654.29	\$204,498.11	\$108,849.89	65%	\$154,822.26
		Division 650 - Debt Payments Totals	\$522,892.00	\$83,106.73	\$247,181.98	\$275,710.02	47%	\$193,918.81
Division 670 - Fixed Assets								
7106								
7106.000	Fixed Assets-Machinery		14,000.00	14,000.00	14,000.00	.00	100	28,925.68
		7106 - Totals	\$14,000.00	\$14,000.00	\$14,000.00	\$0.00	100%	\$28,925.68
		Division 670 - Fixed Assets Totals	\$14,000.00	\$14,000.00	\$14,000.00	\$0.00	100%	\$28,925.68
Division 680 - Transfers Between Funds								
7200								
7200.000	Interfund Transfers Out		725,000.00	.00	4,399,331.31	(3,674,331.31)	607	270,000.00
		7200 - Totals	\$725,000.00	\$0.00	\$4,399,331.31	(\$3,674,331.31)	607%	\$270,000.00
		Division 680 - Transfers Between Funds Totals	\$725,000.00	\$0.00	\$4,399,331.31	(\$3,674,331.31)	607%	\$270,000.00
		EXPENSE TOTALS	\$4,821,826.55	\$399,351.77	\$7,106,936.15	(\$2,285,109.60)	147%	\$2,840,454.46
Fund 220 - Waste Water Treatment Totals								
		REVENUE TOTALS	3,794,511.00	362,176.18	2,818,288.51	976,222.49	74%	2,785,773.03
		EXPENSE TOTALS	4,821,826.55	399,351.77	7,106,936.15	(2,285,109.60)	147%	2,840,454.46
		Fund 220 - Waste Water Treatment Net Gain (Loss)	(\$1,027,315.55)	(\$37,175.59)	(\$4,288,647.64)	(\$3,261,332.09)	417%	(\$54,681.43)



Income Statement

Through 03/31/21

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 Totals						
	REVENUE TOTALS	3,794,511.00	362,176.18	2,818,288.51	976,222.49	74%	2,785,773.03
	EXPENSE TOTALS	4,821,826.55	399,351.77	7,106,936.15	(2,285,109.60)	147%	2,840,454.46
	Fund Type Enterprise Funds Net Gain (Loss)	(\$1,027,315.55)	(\$37,175.59)	(\$4,288,647.64)	(\$3,261,332.09)	417%	(\$54,681.43)
	Fund Category Proprietary Funds Totals						
	REVENUE TOTALS	4,519,511.00	560,426.52	11,751,324.09	(7,231,813.09)	260%	3,692,318.36
	EXPENSE TOTALS	10,445,624.37	529,743.01	12,578,650.59	(2,133,026.22)	120%	3,865,865.81
	Fund Category Proprietary Funds Net Gain (Loss)	(\$5,926,113.37)	\$30,683.51	(\$827,326.50)	\$5,098,786.87	14%	(\$173,547.45)
	Grand Totals						
	REVENUE TOTALS	4,519,511.00	560,426.52	11,751,324.09	(7,231,813.09)	260%	3,692,318.36
	EXPENSE TOTALS	10,445,624.37	529,743.01	12,578,650.59	(2,133,026.22)	120%	3,865,865.81
	Grand Total Net Gain (Loss)	(\$5,926,113.37)	\$30,683.51	(\$827,326.50)	\$5,098,786.87	14%	(\$173,547.45)







Solid Waste Disposal Utility

Financial Analysis

As Of, And For the Fiscal Quarter Ending, March 31, 2021

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	3,598,971	 Did Not Meaningfully Change	 Did Not Meet 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)	560,709	 Increased	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)	439,099	 Did Not Meaningfully Change	 Exceeded Plan	Positive cash flow from operations is being generated, but large working capital deficit will take several more 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)	235,534	 Decreased	 Exceeded Plan	Net Income is being generated, but large working capital deficit will take several more 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>))	148,685	 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)	(128,871)	 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)	740,668	 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?)	(944,315)	 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)	(10.83)	 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?)	(79.35)	 Improved	 Exceeded Plan	Watch trend 

The Solid Waste Fund's financial condition continued to improve over the first three fiscal quarters. As a result, comparisons with planned results were positive but several comparisons with the prior fiscal year's results declined.

For the first three fiscal quarters, solid waste user fee revenue was \$3,598.8K. This top line revenue number decreased by (\$48.2K) from FY2020 and was also (\$268.7K) under planned levels. The decrease was attributable to a (\$63.9K) decrease in curbside collection fees which was partially offset by a \$29.2K increase in transfer station fees, despite a 5.5% increase in user fees.

Net income was \$235.5K, a decrease of (\$67.4K) from FY2020 but a positive variance of \$189.2K to plan. Significant contributing factors to the year over year decline in net income were increases in contract waste disposal expenses (\$101.5K) and scrapyard and drop-off recycling center charges (\$26.2K). Depreciation expenses also increased by \$70.6K. Cash outlays, excluding depreciation, increased overall by 1.2% over FY2020.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$439.1K, an increase of 9.8K from FY2020. The variance with planned results was also positive, at \$189.2K above planned levels.

Compared to broad plan for the first three fiscal quarters of FY2021, overall results were positive with EBID \$292.0K above plan and net income \$189.2K above plan. Solid waste disposal revenue was (\$317.1K), or -8.7% below plan; however, this shortfall to plan was offset by a positive variance to plan in off-island disposal costs of \$365.7K, or 21.9%. Drop-off waste volumes at the transfer station were at the center of these variances. Transfer station drop-off revenue declined by (\$101.8K) but off-island disposal costs declined as well, evidencing less total solid waste volume being shipped.

Though somewhat stabilized, the financial condition of the Solid Waste Fund is still weak. The Fund has no financial reserve, as total working capital is (\$128.9K). 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 more 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.

A new strategic development may add to contractual costs and further squeeze margins in the near term. The off-island shipper has informed the Municipality that closed top containers may be required for all off-island solid waste shipments. On the assumption that a large debt-financed capital outlay would be required, converting to closed-top containers would result in significant capital outlays which would, in turn, raise transfer station operating costs, depreciation expense and interest expense while diverting cash flow away from building up working capital, to debt repayment. This, in turn, would place pressure on the Fund to raise user fees above near-term projected increases.

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 = 75.00%)	Variance To FY2021 Plan
Revenue:									
Solid Waste Disposal Services	1,200,331	1,076,918	1,052,666	-	3,329,915	3,364,563	(34,648)	3,647,025	(317,110)
Jobbing	-	-	-	-	-	-	-	-	-
Other Operating Revenue	<u>66,761</u>	<u>105,911</u>	<u>96,384</u>	<u>-</u>	<u>269,056</u>	<u>186,213</u>	<u>82,843</u>	<u>220,668</u>	<u>48,388</u>
Total Revenue:	1,267,092	1,182,829	1,149,050	-	3,598,971	3,550,776	48,195	3,867,693	(268,722)
Cost of Sales:									
Contract Waste Hauling	315,664	238,919	259,971	-	814,554	917,624	103,070	866,730	52,176
Transfer Station	477,675	416,885	405,433	-	1,299,993	1,198,526	(101,467)	1,665,693	365,700
Landfill	94,594	83,620	87,697	-	265,911	264,103	(1,808)	362,281	96,370
Scrapyard & Recycling	120,076	163,484	129,621	-	413,181	386,996	(26,185)	452,981	39,800
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	<u>65,713</u>	<u>65,712</u>	<u>65,713</u>	<u>-</u>	<u>197,138</u>	<u>126,519</u>	<u>(70,619)</u>	<u>126,518</u>	<u>(70,621)</u>
Total Cost of Sales:	1,073,722	968,620	948,435	-	2,990,777	2,893,768	(97,009)	3,474,203	483,426
Gross Margin:	193,370 15.26%	214,209 0.00%	200,615 0.00%	- 0.00%	608,194 16.90%	657,008 18.50%	(48,814) -1.60%	393,491 10.17%	214,704 -11.78%
Selling and Administrative Expenses	<u>112,382</u>	<u>131,035</u>	<u>122,816</u>	<u>-</u>	<u>366,233</u>	<u>354,251</u>	<u>(11,982)</u>	<u>372,895</u>	<u>6,662</u>
Earnings Before Interest (EBI):	80,988 6.39%	83,174 0.00%	77,799 0.00%	- 0.00%	241,961 6.72%	302,757 8.53%	(60,796) -1.80%	20,596 0.53%	221,365 -2.34%
Non-operating Revenue and Expense:									
Non-operating revenue:	3,981	480	836	-	5,297	13,235	(7,938)	14,025	(8,728)
Interest Expense:	<u>(3,908)</u>	<u>(3,908)</u>	<u>(3,908)</u>	<u>-</u>	<u>(11,724)</u>	<u>(13,029)</u>	<u>1,305</u>	<u>11,725</u>	<u>(23,449)</u>
Total Non-operating Revenue & Expense:	<u>73</u>	<u>(3,428)</u>	<u>(3,072)</u>	<u>-</u>	<u>(6,427)</u>	<u>206</u>	<u>(6,633)</u>	<u>25,750</u>	<u>(32,383)</u>
Net Income:	<u>81,061</u> 6.40%	<u>79,746</u> 0.00%	<u>74,727</u> 0.00%	<u>-</u> 0.00%	<u>235,534</u> 6.54%	<u>302,963</u> 8.53%	<u>(67,429)</u> -139.91%	<u>46,346</u> 1.20%	<u>189,189</u> -70.40%
Earnings Before Interest and Depreciation (EBIDA):	146,701 11.58%	148,886 0.00%	143,512 0.00%	- 0.00%	439,099 12.20%	429,276 12.09%	9,823 0.11%	147,113 3.80%	291,986 -3.69%
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	146,774	145,458	140,440	-	432,672	429,482	3,190	172,863	259,809
Debt Principal	28,950	28,950	28,950	-	86,850	86,850	1	86,849	1
Debt Principal Coverage Surplus/Deficit	<u>117,825</u>	<u>116,508</u>	<u>111,490</u>	<u>-</u>	<u>345,823</u>	<u>342,632</u>	<u>3,191</u>	<u>86,015</u>	<u>259,808</u>
Debt Principal Coverage Percentage	507.00%	0.00%	0.00%	0.00%	498.19%	494.51%	3.68%	199.04%	299.15%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	117,825	116,508	111,490	-	345,823	342,632	3,191	86,015	259,808
Depreciation	<u>65,713</u>	<u>65,712</u>	<u>65,713</u>	<u>-</u>	<u>197,138</u>	<u>126,519</u>	<u>(70,619)</u>	<u>197,138</u>	<u>-</u>
Cash For/(Taken From) Asset Replacement	52,112	50,796	45,777	-	148,685	216,113	(67,429)	(111,124)	259,808
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 = 75.00%)	Variance To FY2021 Plan
Cash Flow:									
Net Income Plus Depreciation Less Principal	117,825	116,508	111,490	-	345,823	342,632	3,191	86,015	259,808
CapEx, Accruals, and other Balance Sheet Changes	950	1,732	64,777	-	67,459	4,580	62,879	-	67,459
Increase in (Decrease in) Working Capital	118,775	118,240	176,267	-	413,282	347,212	66,070	86,015	327,267
Plus Beginning Total Working Capital	(542,152)	(423,378)	(305,138)	-	(542,152)	(933,334)	391,182	(542,152)	-
Equals Ending Total Working Capital:	(423,378)	(305,138)	(128,871)	-	(128,871)	(586,122)	457,252	(456,138)	327,267
Working Capital Detail:									
Repair Reserve (1% of PPE):	74,776	74,776	74,776	-	74,776				
Working Capital Designated for CapEx	749,087	749,087	740,668	-	740,668				
Undesignated Working Capital	(1,247,241)	(1,129,001)	(944,315)	-	(944,315)				
Total Working Capital:	(423,378)	(305,138)	(128,871)	-	(128,871)				
Days On Hand Annual Cash Outlays in Total Working Capital:	(33.50)	(26.10)	(11.32)	-	(10.83)				
Days On Hand Annual Cash Outlays in Total Working Capital Less Repair Reserve:	(45.27)	(38.83)	(24.40)	-	(23.33)				
Days On Hand Annual Cash Outlays in Undesignated Working	(98.69)	(96.57)	(82.98)	-	(79.35)				
Working Capital Calculation:									
Current Assets	328,681	426,103	703,924	-	703,924				
Current Liabilities	(636,261)	(615,443)	(716,997)	-	(716,997)				
CPLTD	(115,798)	(115,798)	(115,798)	-	(115,798)				
Total Working Capital	(423,378)	(305,138)	(128,871)	-	(128,871)				

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	\$ -	\$ 145,027.32				\$ 20,446.81	\$ 4,258.65	\$ -	\$ 267.22	\$ 4,525.87	\$ -
90899 - Scrap Yard Electrical	\$ -	\$ 3,860.00				\$ -	\$ -	\$ 4,140.00	\$ -	\$ 4,140.00	\$ -
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	\$ 740,687.86	\$ -	\$ -	\$ -	\$ 77,283.86	\$ 4,258.65	\$ 4,140.00	\$ 267.22	\$ 8,665.87	\$ -

Project	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
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	\$ 165,474.13	\$ -	\$ -	\$ -	\$ 145,027.32
90899 - Scrap Yard Electrical	\$ -	\$ -	\$ -	\$ 3,860.00	\$ -	\$ -	\$ -	\$ 3,860.00
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	\$ 817,971.72	\$ -	\$ -	\$ -	\$ 740,687.86



Balance Sheet

Through 03/31/21

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	740 - Capital Project-Solid Wst				
	ASSETS				
1030					
1030.100	Investment-Central Trea.	740,687.86	730,853.73	9,834.13	1.35
	1030 - Totals	\$740,687.86	\$730,853.73	\$9,834.13	1.35%
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	\$817,971.72	\$789,401.52	\$28,570.20	3.62%
	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 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	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	8,665.87			
	FUND EQUITY TOTALS	\$817,971.72	\$865,889.94	(\$47,918.22)	(5.53%)
	LIABILITIES AND FUND EQUITY TOTALS	\$817,971.72	\$865,889.94	(\$47,918.22)	(5.53%)
Fund	740 - Capital Project-Solid Wst Totals	\$0.00	(\$76,488.42)	\$76,488.42	100.00%
Fund Type	Capital Projects Funds Totals	\$0.00	(\$76,488.42)	\$76,488.42	100.00%



Balance Sheet

Through 03/31/21

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	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.	(318,025.55)	314,987.63	(633,013.18)	(200.96)
1030 - Totals		(\$318,025.55)	\$314,987.63	(\$633,013.18)	(200.96%)
1050					
1050.000	Accts Rec.-Misc Billing	10,062.47	4,305.68	5,756.79	133.70
1050.010	Accts Rec.-Utility Billing	237,271.68	233,177.74	4,093.94	1.76
1050.050	Accts Rec.-Collections	83,438.75	74,620.85	8,817.90	11.82
1050.900	Allowance - Doubtful Acct	(83,438.75)	(74,620.85)	(8,817.90)	(11.82)
1050 - Totals		\$247,334.15	\$237,483.42	\$9,850.73	4.15%
1200					
1200.020	Prepaid Insurance	1,461.80	1,002.96	458.84	45.75
1200.030	Prepaid Workers Compensation Insurance	(1,069.97)	1,481.58	(2,551.55)	(172.22)
1200 - Totals		\$391.83	\$2,484.54	(\$2,092.71)	(84.23%)
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%



Balance Sheet

Through 03/31/21

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 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	(1,074,108.92)	(915,519.12)	(158,589.80)	(17.32)
1610 - Totals		(\$1,074,108.92)	(\$915,519.12)	(\$158,589.80)	(17.32%)
1620					
1620.000	Accumulated Depr Ut Plant	(43,155.95)	(31,759.26)	(11,396.69)	(35.88)
1620 - Totals		(\$43,155.95)	(\$31,759.26)	(\$11,396.69)	(35.88%)
1640					
1640.000	Accumulated Depr Building	(1,269,382.47)	(1,200,935.43)	(68,447.04)	(5.70)
1640 - Totals		(\$1,269,382.47)	(\$1,200,935.43)	(\$68,447.04)	(5.70%)
1650					
1650.000	Accumulated Depr Equipmnt	(840,139.79)	(835,092.83)	(5,046.96)	(.60)
1650 - Totals		(\$840,139.79)	(\$835,092.83)	(\$5,046.96)	(0.60%)
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		\$4,597,904.25	\$5,312,460.55	(\$714,556.30)	(13.45%)
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%



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	230 - Solid Waste Fund				
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2100					
2100.006	Deposits - Garbage	4,244.96	4,246.62	(1.66)	(.04)
2100 - Totals		\$4,244.96	\$4,246.62	(\$1.66)	(0.04%)
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	\$2,420,824.64	\$3,439,609.05	(\$1,018,784.41)	(29.62%)
	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%



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	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	(3,621,266.21)			
	Fund Expenses	3,098,892.90			
	FUND EQUITY TOTALS	\$2,177,079.61	\$1,352,550.96	\$824,528.65	60.96%
	LIABILITIES AND FUND EQUITY TOTALS	\$4,597,904.25	\$4,792,160.01	(\$194,255.76)	(4.05%)
Fund	230 - Solid Waste Fund Totals	\$0.00	\$520,300.54	(\$520,300.54)	(100.00%)
Fund Type	Enterprise Funds Totals	\$0.00	\$520,300.54	(\$520,300.54)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$443,812.12	(\$443,812.12)	(100.00%)
	Grand Totals	\$0.00	\$443,812.12	(\$443,812.12)	(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 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							
5206							
5206.000	Supplies	.00	4,258.65	4,258.65	(4,258.65)	+++	3,122.85
5206 - Totals		\$0.00	\$4,258.65	\$4,258.65	(\$4,258.65)	+++	\$3,122.85
5212							
5212.000	Contracted/Purchased Serv	13,650.00	.00	4,140.00	9,510.00	30	89,919.47
5212 - Totals		\$13,650.00	\$0.00	\$4,140.00	\$9,510.00	30%	\$89,919.47
5214							
5214.000	Interdepartment Services	.00	.00	267.22	(267.22)	+++	6,446.10
5214 - Totals		\$0.00	\$0.00	\$267.22	(\$267.22)	+++	\$6,446.10
Department 630 - Operations Totals		\$13,650.00	\$4,258.65	\$8,665.87	\$4,984.13	63%	\$99,488.42
Division 600 - Operations Totals		\$13,650.00	\$4,258.65	\$8,665.87	\$4,984.13	63%	\$99,488.42
EXPENSE TOTALS		\$13,650.00	\$4,258.65	\$8,665.87	\$4,984.13	63%	\$99,488.42
Fund 740 - Capital Project-Solid Wst Totals							
REVENUE TOTALS		18,500.00	.00	18,500.00	.00	100%	23,000.00
EXPENSE TOTALS		13,650.00	4,258.65	8,665.87	4,984.13	63%	99,488.42
Fund 740 - Capital Project-Solid Wst Net Gain (Loss)		\$4,850.00	(\$4,258.65)	\$9,834.13	\$4,984.13	203%	(\$76,488.42)
Fund Type Capital Projects Funds Totals							
REVENUE TOTALS		18,500.00	.00	18,500.00	.00	100%	23,000.00
EXPENSE TOTALS		13,650.00	4,258.65	8,665.87	4,984.13	63%	99,488.42
Fund Type Capital Projects Funds Net Gain (Loss)		\$4,850.00	(\$4,258.65)	\$9,834.13	\$4,984.13	203%	(\$76,488.42)



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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	6,243.00	2,081.00	75	2,924.00
	3101 - Totals	\$8,324.00	\$2,081.00	\$6,243.00	\$2,081.00	75%	\$2,924.00
	Department 310 - State Revenue Totals	\$8,324.00	\$2,081.00	\$6,243.00	\$2,081.00	75%	\$2,924.00
Department 340 - Operating Revenue							
3431							
3431.000	Solid Waste Disposal-Curbside	4,304,500.00	329,635.06	2,958,917.93	1,345,582.07	69	3,022,777.74
	3431 - Totals	\$4,304,500.00	\$329,635.06	\$2,958,917.93	\$1,345,582.07	69%	\$3,022,777.74
3432							
3432.000	Transfer Station Revenue	558,200.00	27,045.97	370,997.39	187,202.61	66	341,785.09
	3432 - Totals	\$558,200.00	\$27,045.97	\$370,997.39	\$187,202.61	66%	\$341,785.09
3435							
3435.001	Scrapyard Recycle	106,000.00	25,694.60	117,020.89	(11,020.89)	110	51,344.59
3435.002	Dropoff Recycle Center	22,000.00	.00	10,503.33	11,496.67	48	11,930.89
3435.003	Scrapyard Dropoff Revenue	102,000.00	12,827.37	92,596.88	9,403.12	91	66,458.85
	3435 - Totals	\$230,000.00	\$38,521.97	\$220,121.10	\$9,878.90	96%	\$129,734.33
3436							
3436.000	Sludge Disposal	30,000.00	.00	30,000.00	.00	100	30,000.00
	3436 - Totals	\$30,000.00	\$0.00	\$30,000.00	\$0.00	100%	\$30,000.00
3437							
3437.000	Waste Oil Disposal	20,500.00	.00	20,500.00	.00	100	20,500.00
	3437 - Totals	\$20,500.00	\$0.00	\$20,500.00	\$0.00	100%	\$20,500.00
3439							
3439.000	Rolloff Container Fees	.00	.00	46.20	(46.20)	+++	.00
	3439 - Totals	\$0.00	\$0.00	\$46.20	(\$46.20)	+++	\$0.00
3491							
3491.000	Jobbing-Labor	.00	.00	125.00	(125.00)	+++	586.20
	3491 - Totals	\$0.00	\$0.00	\$125.00	(\$125.00)	+++	\$586.20
	Department 340 - Operating Revenue Totals	\$5,143,200.00	\$395,203.00	\$3,600,707.62	\$1,542,492.38	70%	\$3,545,383.36
Department 360 - Uses of Prop & Investment							
3601							
3601.000	Rent - Land	4,200.00	.00	4,200.00	.00	100	4,200.00
	3601 - Totals	\$4,200.00	\$0.00	\$4,200.00	\$0.00	100%	\$4,200.00



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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 Enterprise Funds							
Fund 230 - Solid Waste Fund							
REVENUE							
Division 300 - Revenue							
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	14,500.00	390.88	5,296.54	9,203.46	37	13,234.77
	3610 - Totals	\$14,500.00	\$390.88	\$5,296.54	\$9,203.46	37%	\$13,234.77
3620							
3620.000	Sale of Fixed Assets	.00	.00	.00	.00	+++	503.00
	3620 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$503.00
	Department 360 - Uses of Prop & Investment Totals	\$18,700.00	\$390.88	\$9,496.54	\$9,203.46	51%	\$17,937.77
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	48.30	(48.30)	+++	(96.18)
	3807 - Totals	\$0.00	\$0.00	\$48.30	(\$48.30)	+++	(\$96.18)
3820							
3820.000	Bad Debt Collected	1,200.00	1,072.83	4,770.75	(3,570.75)	398	2,062.33
	3820 - Totals	\$1,200.00	\$1,072.83	\$4,770.75	(\$3,570.75)	398%	\$2,062.33
	Department 380 - Miscellaneous Totals	\$1,200.00	\$1,072.83	\$4,819.05	(\$3,619.05)	402%	\$1,966.15
	Division 300 - Revenue Totals	\$5,171,424.00	\$398,747.71	\$3,621,266.21	\$1,550,157.79	70%	\$3,568,211.28
	REVENUE TOTALS	\$5,171,424.00	\$398,747.71	\$3,621,266.21	\$1,550,157.79	70%	\$3,568,211.28
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5205							
5205.000	Insurance	4,012.00	487.26	3,975.04	36.96	99	2,830.45
	5205 - Totals	\$4,012.00	\$487.26	\$3,975.04	\$36.96	99%	\$2,830.45
5206							
5206.000	Supplies	3,000.00	.00	92.00	2,908.00	3	.00
	5206 - Totals	\$3,000.00	\$0.00	\$92.00	\$2,908.00	3%	\$0.00
5211							
5211.000	Data Processing Fees	18,553.00	1,546.08	13,914.72	4,638.28	75	13,511.97
	5211 - Totals	\$18,553.00	\$1,546.08	\$13,914.72	\$4,638.28	75%	\$13,511.97
5212							
5212.000	Contracted/Purchased Serv	1,155,640.00	169,600.30	726,656.89	428,983.11	63	824,928.83
	5212 - Totals	\$1,155,640.00	\$169,600.30	\$726,656.89	\$428,983.11	63%	\$824,928.83



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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								
EXPENSE								
Division 600 - Operations								
Department 601 - Administration								
5214								
5214.000	Interdepartment Services		381,828.00	34,024.70	301,495.92	80,332.08	79	301,419.60
		5214 - Totals	\$381,828.00	\$34,024.70	\$301,495.92	\$80,332.08	79%	\$301,419.60
5222								
5222.000	Postage		5,000.00	562.50	2,250.00	2,750.00	45	3,937.50
		5222 - Totals	\$5,000.00	\$562.50	\$2,250.00	\$2,750.00	45%	\$3,937.50
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	268.00	32.00	89	268.00
		5224 - Totals	\$300.00	\$0.00	\$268.00	\$32.00	89%	\$268.00
5226								
5226.000	Advertising		1,500.00	.00	494.40	1,005.60	33	.00
		5226 - Totals	\$1,500.00	\$0.00	\$494.40	\$1,005.60	33%	\$0.00
5230								
5230.000	Bad Debts		20,000.00	4,483.90	16,743.30	3,256.70	84	4,897.82
		5230 - Totals	\$20,000.00	\$4,483.90	\$16,743.30	\$3,256.70	84%	\$4,897.82
5231								
5231.000	Credit Card Expense		60,000.00	2,077.19	27,000.09	32,999.91	45	27,386.21
		5231 - Totals	\$60,000.00	\$2,077.19	\$27,000.09	\$32,999.91	45%	\$27,386.21
		Department 601 - Administration Totals	\$1,652,833.00	\$212,781.93	\$1,092,890.36	\$559,942.64	66%	\$1,179,180.38
Department 620 - Transfer Station								
5201								
5201.000	Training and Travel		.00	.00	122.00	(122.00)	+++	.00
		5201 - Totals	\$0.00	\$0.00	\$122.00	(\$122.00)	+++	\$0.00
5203								
5203.001	Electric		7,500.00	831.33	6,813.30	686.70	91	6,970.71
		5203 - Totals	\$7,500.00	\$831.33	\$6,813.30	\$686.70	91%	\$6,970.71
5206								
5206.000	Supplies		.00	.00	.00	.00	+++	1,191.40
		5206 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,191.40



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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							
EXPENSE							
Division 600 - Operations							
Department 620 - Transfer Station							
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	6,468.00	2,156.00	75	3,734.89
5208 - Totals		\$8,624.00	\$2,156.00	\$6,468.00	\$2,156.00	75%	\$3,734.89
5212							
5212.000	Contracted/Purchased Serv	2,204,800.00	169,829.44	1,080,598.42	1,124,201.58	49	1,055,220.29
5212 - Totals		\$2,204,800.00	\$169,829.44	\$1,080,598.42	\$1,124,201.58	49%	\$1,055,220.29
5214							
5214.000	Interdepartment Services	.00	93.93	2,540.97	(2,540.97)	+++	971.27
5214 - Totals		\$0.00	\$93.93	\$2,540.97	(\$2,540.97)	+++	\$971.27
Department 620 - Transfer Station Totals		\$2,220,924.00	\$172,910.70	\$1,096,542.69	\$1,124,381.31	49%	\$1,068,102.20
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	+++	1,862.46
5208 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,862.46
5212							
5212.000	Contracted/Purchased Serv	103,000.00	50.00	8,487.58	94,512.42	8	1,682.55
5212 - Totals		\$103,000.00	\$50.00	\$8,487.58	\$94,512.42	8%	\$1,682.55
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	29,431.54	252,836.41	69,004.59	79	243,656.70
5221 - Totals		\$321,841.00	\$29,431.54	\$252,836.41	\$69,004.59	79%	\$243,656.70



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Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 230 - Solid Waste Fund							
EXPENSE							
Division 600 - Operations							
Department 621 - Landfill							
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	2,050.00	2,950.00	41	3,495.00
	5290 - Totals	\$5,000.00	\$0.00	\$2,050.00	\$2,950.00	41%	\$3,495.00
	Department 621 - Landfill Totals	\$483,041.00	\$29,481.54	\$265,911.49	\$217,129.51	55%	\$264,102.57
Department 622 - Scrap Yard							
5110							
5110.001	Regular Salaries/Wages	148,415.04	10,567.36	91,378.38	57,036.66	62	74,734.37
5110.002	Holidays	.00	45.24	6,033.88	(6,033.88)	+++	4,991.14
5110.003	Sick Leave	.00	577.36	6,935.37	(6,935.37)	+++	4,775.56
5110.004	Overtime	.00	.00	3,663.58	(3,663.58)	+++	1,202.83
	5110 - Totals	\$148,415.04	\$11,189.96	\$108,011.21	\$40,403.83	73%	\$85,703.90
5120							
5120.001	Annual Leave	.00	269.24	4,801.68	(4,801.68)	+++	4,945.45
5120.002	SBS	9,097.68	702.44	6,893.46	2,204.22	76	5,556.77
5120.003	Medicare	2,152.01	166.16	1,630.61	521.40	76	1,314.40
5120.004	PERS	40,975.51	4,602.02	26,821.16	14,154.35	65	22,866.85
5120.005	Health Insurance	22,532.40	2,048.36	18,127.98	4,404.42	80	14,562.00
5120.006	Life Insurance	36.36	3.03	27.27	9.09	75	24.75
5120.007	Workmen's Compensation	11,442.77	883.50	8,670.29	2,772.48	76	6,777.80
5120.008	Unemployment	.00	.00	6,995.07	(6,995.07)	+++	.00
5120.011	PERS on Behalf	.00	.00	4,162.00	(4,162.00)	+++	.00
	5120 - Totals	\$86,236.73	\$8,674.75	\$78,129.52	\$8,107.21	91%	\$56,048.02
5201							
5201.000	Training and Travel	2,000.00	17.19	154.47	1,845.53	8	734.12
	5201 - Totals	\$2,000.00	\$17.19	\$154.47	\$1,845.53	8%	\$734.12



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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							
EXPENSE							
Division 600 - Operations							
Department 622 - Scrap Yard							
5202							
5202.000	Uniforms	2,000.00	245.60	496.33	1,503.67	25	759.62
	5202 - Totals	\$2,000.00	\$245.60	\$496.33	\$1,503.67	25%	\$759.62
5203							
5203.001	Electric	23,000.00	2,452.56	22,106.18	893.82	96	16,228.76
	5203 - Totals	\$23,000.00	\$2,452.56	\$22,106.18	\$893.82	96%	\$16,228.76
5204							
5204.000	Telephone	1,932.00	335.35	1,493.54	438.46	77	1,497.31
	5204 - Totals	\$1,932.00	\$335.35	\$1,493.54	\$438.46	77%	\$1,497.31
5206							
5206.000	Supplies	7,000.00	566.98	5,358.37	1,641.63	77	5,945.66
	5206 - Totals	\$7,000.00	\$566.98	\$5,358.37	\$1,641.63	77%	\$5,945.66
5208							
5208.000	Bldg Repair & Maint	.00	.00	.00	.00	+++	2,120.92
	5208 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,120.92
5212							
5212.000	Contracted/Purchased Serv	206,000.00	23,222.90	164,192.44	41,807.56	80	101,361.24
	5212 - Totals	\$206,000.00	\$23,222.90	\$164,192.44	\$41,807.56	80%	\$101,361.24
5214							
5214.000	Interdepartment Services	.00	324.79	641.36	(641.36)	+++	10,439.86
	5214 - Totals	\$0.00	\$324.79	\$641.36	(\$641.36)	+++	\$10,439.86
5221							
5221.000	Transportation/Vehicles	.00	697.49	3,693.08	(3,693.08)	+++	4,445.14
	5221 - Totals	\$0.00	\$697.49	\$3,693.08	(\$3,693.08)	+++	\$4,445.14
5223							
5223.000	Tools & Small Equipment	3,000.00	2,281.58	4,048.40	(1,048.40)	135	275.68
	5223 - Totals	\$3,000.00	\$2,281.58	\$4,048.40	(\$1,048.40)	135%	\$275.68
5227							
5227.002	Rent-Equipment	35,000.00	.00	70.20	34,929.80	0	30,655.00
	5227 - Totals	\$35,000.00	\$0.00	\$70.20	\$34,929.80	0%	\$30,655.00
5290							
5290.000	Other Expenses	.00	.00	103.88	(103.88)	+++	735.00
	5290 - Totals	\$0.00	\$0.00	\$103.88	(\$103.88)	+++	\$735.00



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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 622 - Scrap Yard Totals		\$514,583.77	\$50,009.15	\$388,498.98	\$126,084.79	75%	\$316,950.23
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	1,038.01	9,368.30	(4,368.30)	187	8,472.90
5203 - Totals		\$5,000.00	\$1,038.01	\$9,368.30	(\$4,368.30)	187%	\$8,472.90
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
5212							
5212.000	Contracted/Purchased Serv	77,250.00	.00	12,963.14	64,286.86	17	55,725.25
5212 - Totals		\$77,250.00	\$0.00	\$12,963.14	\$64,286.86	17%	\$55,725.25
5214							
5214.000	Interdepartment Services	.00	656.95	2,350.79	(2,350.79)	+++	5,848.17
5214 - Totals		\$0.00	\$656.95	\$2,350.79	(\$2,350.79)	+++	\$5,848.17
Department 623 - Dropoff Recycle Center Totals		\$89,391.25	\$1,694.96	\$24,682.23	\$64,709.02	28%	\$70,046.32
Division 600 - Operations Totals		\$4,960,773.02	\$466,878.28	\$2,868,525.75	\$2,092,247.27	58%	\$2,898,381.70
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	88,511.00	14,998.24	134,984.16	(46,473.16)	153	66,383.82
6201 - Totals		\$88,511.00	\$14,998.24	\$134,984.16	(\$46,473.16)	153%	\$66,383.82
6202							
6202.000	Depreciation-Plants	6,686.00	781.49	7,033.41	(347.41)	105	5,014.62
6202 - Totals		\$6,686.00	\$781.49	\$7,033.41	(\$347.41)	105%	\$5,014.62
6205							
6205.000	Depreciation-Buildings	68,447.00	5,703.92	51,335.28	17,111.72	75	51,335.28
6205 - Totals		\$68,447.00	\$5,703.92	\$51,335.28	\$17,111.72	75%	\$51,335.28



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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 230 - Solid Waste Fund							
EXPENSE							
Division 640 - Depreciation/Amortization							
6206							
6206.000	Depreciation-Machinery	5,046.00	420.58	3,785.22	1,260.78	75	3,785.22
	6206 - Totals	\$5,046.00	\$420.58	\$3,785.22	\$1,260.78	75%	\$3,785.22
	Division 640 - Depreciation/Amortization Totals	\$168,690.00	\$21,904.23	\$197,138.07	(\$28,448.07)	117%	\$126,518.94
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	15,633.00	.79	7.08	15,625.92	0	10.10
	5295 - Totals	\$15,633.00	\$0.79	\$7.08	\$15,625.92	0%	\$10.10
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	\$0.79	\$7.08	\$131,423.92	0%	\$10.10
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	\$488,783.30	\$3,098,892.90	\$2,209,223.12	58%	\$3,047,910.74
Fund 230 - Solid Waste Fund Totals							
	REVENUE TOTALS	5,171,424.00	398,747.71	3,621,266.21	1,550,157.79	70%	3,568,211.28
	EXPENSE TOTALS	5,308,116.02	488,783.30	3,098,892.90	2,209,223.12	58%	3,047,910.74



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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 Net Gain (Loss)	(\$136,692.02)	(\$90,035.59)	\$522,373.31	\$659,065.33	(382%)	\$520,300.54
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	5,171,424.00	398,747.71	3,621,266.21	1,550,157.79	70%	3,568,211.28
	EXPENSE TOTALS	5,308,116.02	488,783.30	3,098,892.90	2,209,223.12	58%	3,047,910.74
Fund Type	Enterprise Funds Net Gain (Loss)	(\$136,692.02)	(\$90,035.59)	\$522,373.31	\$659,065.33	(382%)	\$520,300.54
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	5,189,924.00	398,747.71	3,639,766.21	1,550,157.79	70%	3,591,211.28
	EXPENSE TOTALS	5,321,766.02	493,041.95	3,107,558.77	2,214,207.25	58%	3,147,399.16
Fund Category	Proprietary Funds Net Gain (Loss)	(\$131,842.02)	(\$94,294.24)	\$532,207.44	\$664,049.46	(404%)	\$443,812.12
	Grand Totals						
	REVENUE TOTALS	5,189,924.00	398,747.71	3,639,766.21	1,550,157.79	70%	3,591,211.28
	EXPENSE TOTALS	5,321,766.02	493,041.95	3,107,558.77	2,214,207.25	58%	3,147,399.16
	Grand Total Net Gain (Loss)	(\$131,842.02)	(\$94,294.24)	\$532,207.44	\$664,049.46	(404%)	\$443,812.12










Harbor System

Financial Analysis

As Of, And For the Fiscal Quarter Ending, March 31, 2021

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	1,817,439	 Not Meaningfully Different	 Did Not Meet 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)	151,488	 Increased	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)	226,275	 Decreased	 Did Not Meet 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)	867,411	 Decreased	 Did Not Meet 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>))	548,400	 Decreased	 Did Not Meet 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)	8,905,386	 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)	3,210,246	 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?)	5,277,348	 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)	1,273.50	 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?)	754.68	 Less Than Last Year	 Met Plan	Watch Trend 

The financial performance of the Harbor Fund for the first three fiscal quarters of FY2021 both fell short of plan and declined from FY2020, primarily due to a decline in moorage revenue.

Revenue was \$1,817.4K, (\$345.7K) or -16.0%, under plan; compared to prior year, revenue declined by (\$76.7K), or 4.0%. Both permanent and temporary moorage revenue declined, with temporary moorage showing the largest drop of (\$90.2K), or -34.5% from 2021.

Net income was \$867.4K, a decrease of (\$3,404.7K) from FY2020 and a negative variance of (\$322.4K) from plan. The significant contributing factors to the year over year decline in net income were a (\$2,935.1K) decrease in grant revenue and a (229.2K) decrease in accrued raw fish tax revenue.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$226.3K, a decrease of (\$101.3K) from FY2020. The variance with planned results was negative, at (\$322.4K) below planned levels.

Total working capital as of March 31st, 2021 was \$8,905.4K, a decline of (\$1,629.9K) from March 31, 2020 and (\$315.3K) under plan. Undesignated working capital as of March 31, 2021 was \$5,277K.

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 through the first three quarters 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.

[illegible]

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	FY2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L -75.00%)	Variance To FY2021 Plan
Net Income Plus Depreciation Less Principal	273,794	81,747	1,230,356	-	1,585,897	4,996,215	(3,410,318)	1,901,173	(315,277)
CapEx, Accruals, and other Balance Sheet Changes	(189,238)	(401,720)	(348,001)	-	(938,959)	(11,246,155)	10,307,196	(938,959)	-
Increase in (Decrease in) Working Capital	84,556	(319,973)	882,355	-	646,938	(6,249,940)	6,896,878	962,214	(315,277)
Plus Beginning Total Working Capital	8,258,448	8,343,004	8,023,031	-	8,258,448	16,785,209	(8,526,761)	8,258,448	-
Equals Ending Total Working Capital:	8,343,004	8,023,031	8,905,386	-	8,905,386	10,535,269	(1,629,883)	9,220,662	(315,277)
Working Capital Detail:									
Repair Reserve (1% of PPE):	386,526	386,526	386,526	-	386,526				
Working Capital Designated for CapEx	2,577,318	2,156,100	3,210,426	-	3,210,426				
Working Capital Designated for Baranof Warm Springs Dock	30,567	31,086	31,086	-	31,086				
Undesignated Working Capital	5,348,593	5,449,319	5,277,348	-	5,277,348				
Total Working Capital:	8,343,004	8,023,031	8,905,386	-	8,905,386				
Days On Hand Annual Cash Outlays in:									
Total Working Capital:	1,240.98	1,150.82	1,221.71	-	1,273.50				
Total Working Capital Less Repair Reserve:	1,183.49	1,095.37	1,168.69	-	1,218.23				
Undesignated Working Capital	795.58	781.64	723.99	-	754.68				
Working Capital Calculation:									
Current Assets	9,292,717	8,206,305	8,722,733	-	8,722,733				
Accrued Raw Fish Tax Receivable	250,000	500,000	750,000	-	750,000				
Current Liabilities	(774,365)	(257,926)	(126,999)	-	(126,999)				
CPLTD	(425,348)	(425,348)	(440,348)	-	(440,348)				
Total Working Capital	8,343,004	8,023,031	8,905,386	-	8,905,386				

Project	FY2021 Bond Proceeds Grants/Loans	FY2021 Appropriations	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
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90757 - Transient Float	\$ -	\$ -	\$ -	\$ 262,457.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90798 - Eliason Electrical Upgrades	\$ -	\$ -	\$ -	\$ 1,644,003.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90810 - Sealing Cove Maintenance	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90848 - Crescent Harbor Flotation Upgrades	\$ -	\$ -	\$ -	\$ 49,843.92	\$ -	\$ -	\$ -	\$ 156.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90849 - Crescent Harbor Phase 1 Design	\$ 2,682,723.45	\$ -	\$ 16,138.20	\$ 512,058.49	\$ -	\$ -	\$ -	\$ 13,260,954.02	\$ -	\$ 448,188.44	\$ 821.86	\$ -	\$ -	\$ 449,010.30
90850 - O'Connell Lightering Facility Repair	\$ -	\$ -	\$ -	\$ 16,158.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90879 - Seaplane Base Project	\$ 258,827.40	\$ -	\$ -	\$ (7,849.80)	\$ -	\$ -	\$ -	\$ 193,809.46	\$ -	\$ 248,395.09	\$ 23,229.83	\$ -	\$ -	\$ 271,624.92
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	\$ -	\$ -	\$ -	\$ 168,823.44	\$ -	\$ -	\$ -	\$ 20,835.21	\$ -	\$ 13,110.70	\$ 230.65	\$ -	\$ -	\$ 13,341.35
90906 - Harbor Security Cameras	\$ -	\$ -	\$ -	\$ 1,432.94	\$ -	\$ -	\$ -	\$ 16,940.00	\$ -	\$ 1,627.06	\$ -	\$ -	\$ -	\$ 1,627.06
90922 - Crescent Harbor High Load Dock Project	\$ -	\$ 450,000.00	\$ -	\$ 441,312.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,687.50	\$ -	\$ -	\$ -	\$ 8,687.50
90923 - Sealing Cove Uplands and Parking Lot Paving	\$ -	\$ 50,000.00	\$ -	\$ 19,460.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,540.00	\$ -	\$ -	\$ -	\$ 30,540.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
No Project/Miscoding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 2,941,550.85	\$ 500,000.00	\$ 16,138.20	\$ 3,194,287.78	\$ -	\$ -	\$ -	\$ 13,566,107.33	\$ -	\$ 750,548.79	\$ 24,282.34	\$ -	\$ -	\$ 774,831.13

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
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90757 - Transient Float	\$ -	\$ -	\$ -	\$ -	\$ 262,457.44	\$ -	\$ -	\$ -	\$ 262,457.44
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90798 - Eliason Electrical Upgrades	\$ -	\$ -	\$ -	\$ -	\$ 1,644,003.34	\$ -	\$ -	\$ -	\$ 1,644,003.34
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90810 - Sealing Cove Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90848 - Crescent Harbor Flotation Upgrades	\$ -	\$ -	\$ -	\$ 156.08	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 49,843.92
90849 - Crescent Harbor Phase 1 Design	\$ -	\$ -	\$ -	\$ 13,260,954.02	\$ 13,789,150.71	\$ -	\$ -	\$ -	\$ 528,196.69
90850 - O'Connell Lightering Facility Repair	\$ -	\$ -	\$ -	\$ -	\$ 16,158.07	\$ -	\$ -	\$ -	\$ 16,158.07
90879 - Seaplane Base Project	\$ -	\$ -	\$ -	\$ 193,809.46	\$ 185,959.66	\$ -	\$ -	\$ -	\$ (7,849.80)
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	\$ 189,658.65	\$ -	\$ -	\$ -	\$ 168,823.44
90906 - Harbor Security Cameras	\$ -	\$ -	\$ -	\$ 16,940.00	\$ 18,372.94	\$ -	\$ -	\$ -	\$ 1,432.94
90922 - Crescent Harbor High Load Dock Project	\$ -	\$ -	\$ -	\$ -	\$ 441,312.50	\$ -	\$ -	\$ -	\$ 441,312.50
90923 - Sealing Cove Uplands and Parking Lot Paving	\$ -	\$ -	\$ -	\$ -	\$ 19,460.00	\$ -	\$ -	\$ -	\$ 19,460.00
No Project/Miscoding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ -	\$ -	\$ 13,566,107.33	\$ 16,776,533.31	\$ -	\$ -	\$ -	\$ 3,210,425.98



Balance Sheet

Through 03/31/21

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.	3,194,287.78	(419,390.31)	3,613,678.09	861.65
	1030 - Totals	\$3,194,287.78	(\$419,390.31)	\$3,613,678.09	861.65%
1050					
1050.060	Accts Rec.- State	.00	3,500,000.00	(3,500,000.00)	(100.00)
1050.070	Accts Rec.- Federal	.00	105,908.14	(105,908.14)	(100.00)
	1050 - Totals	\$0.00	\$3,605,908.14	(\$3,605,908.14)	(100.00%)
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	\$16,760,395.11	\$4,058,714.27	\$12,701,680.84	312.95%
	LIABILITIES AND FUND EQUITY				
	LIABILITIES				
2023					
2023.000	Retainage Payable	.00	539,127.40	(539,127.40)	(100.00)
	2023 - Totals	\$0.00	\$539,127.40	(\$539,127.40)	(100.00%)
	LIABILITIES TOTALS	\$0.00	\$539,127.40	(\$539,127.40)	(100.00%)
	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	(3,363,914.25)			
	Fund Expenses	774,831.13			
	FUND EQUITY TOTALS	\$16,760,395.11	\$2,007,945.80	\$14,752,449.31	734.70%
	LIABILITIES AND FUND EQUITY TOTALS	\$16,760,395.11	\$2,547,073.20	\$14,213,321.91	558.03%
Fund	750 - Capital Project-Harbor Totals	\$0.00	\$1,511,641.07	(\$1,511,641.07)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$1,511,641.07	(\$1,511,641.07)	(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 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.	5,150,696.82	5,504,662.32	(353,965.50)	(6.43)
1030 - Totals		\$5,150,696.82	\$5,504,662.32	(\$353,965.50)	(6.43%)
1050					
1050.000	Accts Rec.-Misc Billing	98.40	949.40	(851.00)	(89.64)
1050.030	Accts Rec.-Other	42,066.41	218,732.09	(176,665.68)	(80.77)
1050.050	Accts Rec.-Collections	428,793.30	282,913.60	145,879.70	51.56
1050.900	Allowance - Doubtful Acct	(428,793.30)	(282,913.60)	(145,879.70)	(51.56)
1050 - Totals		\$42,164.81	\$219,681.49	(\$177,516.68)	(80.81%)
1200					
1200.020	Prepaid Insurance	20,967.37	16,594.53	4,372.84	26.35
1200.030	Prepaid Workers Compensation Insurance	5,234.35	3,450.61	1,783.74	51.69
1200 - Totals		\$26,201.72	\$20,045.14	\$6,156.58	30.71%
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
1530.007	Sealing Harbor	2,382,401.67	2,382,401.67	.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 Enterprise Funds					
Fund 240 - Harbor Fund					
ASSETS					
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	(730,108.41)	(684,332.11)	(45,776.30)	(6.69)
1610 - Totals		(\$730,108.41)	(\$684,332.11)	(\$45,776.30)	(6.69%)
1630					
1630.000	Accumulated Depr Harbor	.23	.23	.00	.00
1630.001	Accumulated Depr ANB Harb	(3,051,998.28)	(2,660,267.64)	(391,730.64)	(14.73)
1630.002	Accumulated Depr Crescent	(2,986,411.81)	(2,849,888.22)	(136,523.59)	(4.79)
1630.003	Accumulated Depr Eliason	(6,112,529.15)	(5,588,641.28)	(523,887.87)	(9.37)
1630.004	Accumulated Depr Grid	(586,279.73)	(586,279.73)	.00	.00
1630.005	Accumulated Depr Seaplane	(220,052.72)	(212,246.09)	(7,806.63)	(3.68)
1630.006	Accumulated Depr Work Flt	(488,532.25)	(483,926.05)	(4,606.20)	(.95)
1630.007	Accumulated Depr Sealing	(2,005,093.47)	(1,912,611.63)	(92,481.84)	(4.84)
1630.008	Accumulated Depr Port Fac	(195,001.44)	(195,001.44)	.00	.00
1630.009	Accumulated Depr Thomsen	(1,809,644.50)	(1,673,067.55)	(136,576.95)	(8.16)
1630.010	Parking Lots	(21,600.00)	(19,680.00)	(1,920.00)	(9.76)
1630.011	Accumulated Depreciation Fish Waste Boat	(181,788.50)	(154,856.87)	(26,931.63)	(17.39)
1630 - Totals		(\$17,658,931.62)	(\$16,336,466.27)	(\$1,322,465.35)	(8.10%)
1640					
1640.000	Accumulated Depr Building	(394,197.18)	(392,457.29)	(1,739.89)	(.44)
1640 - Totals		(\$394,197.18)	(\$392,457.29)	(\$1,739.89)	(0.44%)
1650					
1650.000	Accumulated Depr Equipmnt	(239,376.04)	(242,866.83)	3,490.79	1.44
1650 - Totals		(\$239,376.04)	(\$242,866.83)	\$3,490.79	1.44%



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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 240 - Harbor Fund					
ASSETS					
1800					
1800.060	2013 Debt Serv Reserve Fd	882,165.24	930,742.49	(48,577.25)	(5.22)
1800 - Totals		\$882,165.24	\$930,742.49	(\$48,577.25)	(5.22%)
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		\$26,868,346.07	\$27,993,386.27	(\$1,125,040.20)	(4.02%)
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	83,499.94	86,383.34	(2,883.40)	(3.34)
2200 - Totals		\$83,499.94	\$86,383.34	(\$2,883.40)	(3.34%)
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		\$12,968,308.81	\$13,535,831.97	(\$567,523.16)	(4.19%)
FUND EQUITY					
2800					
2800.001	Contributed Cap.-Federal	255,047.27	255,047.27	.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	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	(1,920,480.08)			
	Fund Expenses	3,972,002.19			
	FUND EQUITY TOTALS	\$13,900,037.26	\$17,859,946.76	(\$3,959,909.50)	(22.17%)
	LIABILITIES AND FUND EQUITY TOTALS	\$26,868,346.07	\$31,395,778.73	(\$4,527,432.66)	(14.42%)
	Fund 240 - Harbor Fund Totals	\$0.00	(\$3,402,392.46)	\$3,402,392.46	100.00%
	Fund Type Enterprise Funds Totals	\$0.00	(\$3,402,392.46)	\$3,402,392.46	100.00%
	Fund Category Proprietary Funds Totals	\$0.00	(\$1,890,751.39)	\$1,890,751.39	100.00%
	Grand Totals	\$0.00	(\$1,890,751.39)	\$1,890,751.39	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 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	1,000,000.00	1,000,000.00	215,000.00	82	4,000,000.00
	3101 - Totals	\$1,215,000.00	\$1,000,000.00	\$1,000,000.00	\$215,000.00	82%	\$4,000,000.00
	Department 310 - State Revenue Totals	\$1,215,000.00	\$1,000,000.00	\$1,000,000.00	\$215,000.00	82%	\$4,000,000.00
Department 315 - Federal Revenue							
3151							
3151.003	Grant Revenue	.00	26,332.24	207,523.04	(207,523.04)	+++	142,581.18
	3151 - Totals	\$0.00	\$26,332.24	\$207,523.04	(\$207,523.04)	+++	\$142,581.18
	Department 315 - Federal Revenue Totals	\$0.00	\$26,332.24	\$207,523.04	(\$207,523.04)	+++	\$142,581.18
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	2,156,391.21	(1,656,391.21)	431	1,997,772.00
3950.752	Transfer In Bond Proceeds	401,500.00	.00	.00	401,500.00	0	6,445,000.00
	3950 - Totals	\$901,500.00	\$0.00	\$2,156,391.21	(\$1,254,891.21)	239%	\$8,498,948.00
	Department 390 - Cash Basis Receipts Totals	\$901,500.00	\$0.00	\$2,156,391.21	(\$1,254,891.21)	239%	\$8,498,948.00
	Division 300 - Revenue Totals	\$2,116,500.00	\$1,026,332.24	\$3,363,914.25	(\$1,247,414.25)	159%	\$12,641,529.18
	REVENUE TOTALS	\$2,116,500.00	\$1,026,332.24	\$3,363,914.25	(\$1,247,414.25)	159%	\$12,641,529.18
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5212							
5212.000	Contracted/Purchased Serv	1,552,920.05	55,292.53	750,548.79	802,371.26	48	11,145,449.82
	5212 - Totals	\$1,552,920.05	\$55,292.53	\$750,548.79	\$802,371.26	48%	\$11,145,449.82
5214							
5214.000	Interdepartment Services	.00	10,238.04	24,282.34	(24,282.34)	+++	100,043.37
	5214 - Totals	\$0.00	\$10,238.04	\$24,282.34	(\$24,282.34)	+++	\$100,043.37
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	\$1,552,920.05	\$65,530.57	\$774,831.13	\$778,088.92	50%	\$11,245,623.44



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	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	\$1,552,920.05	\$65,530.57	\$774,831.13	\$778,088.92	50%	\$11,129,888.11
	EXPENSE TOTALS	\$1,552,920.05	\$65,530.57	\$774,831.13	\$778,088.92	50%	\$11,129,888.11
Fund	750 - Capital Project-Harbor Totals						
	REVENUE TOTALS	2,116,500.00	1,026,332.24	3,363,914.25	(1,247,414.25)	159%	12,641,529.18
	EXPENSE TOTALS	1,552,920.05	65,530.57	774,831.13	778,088.92	50%	11,129,888.11
Fund	750 - Capital Project-Harbor Net Gain (Loss)	\$563,579.95	\$960,801.67	\$2,589,083.12	\$2,025,503.17	459%	\$1,511,641.07
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	2,116,500.00	1,026,332.24	3,363,914.25	(1,247,414.25)	159%	12,641,529.18
	EXPENSE TOTALS	1,552,920.05	65,530.57	774,831.13	778,088.92	50%	11,129,888.11
Fund Type	Capital Projects Funds Net Gain (Loss)	\$563,579.95	\$960,801.67	\$2,589,083.12	\$2,025,503.17	459%	\$1,511,641.07



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 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	22,278.00	7,425.00	75	21,686.00
3101 - Totals		\$1,029,703.00	\$7,426.00	\$22,278.00	\$1,007,425.00	2%	\$21,686.00
Department 310 - State Revenue Totals		\$1,029,703.00	\$7,426.00	\$22,278.00	\$1,007,425.00	2%	\$21,686.00
Department 340 - Operating Revenue							
3441							
3441.000	Moorage-Permanent	2,202,450.00	3,662.25	1,527,506.69	674,943.31	69	1,534,267.99
3441 - Totals		\$2,202,450.00	\$3,662.25	\$1,527,506.69	\$674,943.31	69%	\$1,534,267.99
3442							
3442.000	Moorage-Transient	482,700.00	36,443.41	171,046.95	311,653.05	35	261,199.81
3442 - Totals		\$482,700.00	\$36,443.41	\$171,046.95	\$311,653.05	35%	\$261,199.81
3444							
3444.000	Airplane Float Fees	2,520.00	180.00	202.68	2,317.32	8	.00
3444 - Totals		\$2,520.00	\$180.00	\$202.68	\$2,317.32	8%	\$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	.00	1,477.60	1,522.40	49	1,368.58
3446 - Totals		\$3,000.00	\$0.00	\$1,477.60	\$1,522.40	49%	\$1,368.58
3448							
3448.000	Baranof Warm Springs	15,000.00	.00	6,014.00	8,986.00	40	7,153.00
3448 - Totals		\$15,000.00	\$0.00	\$6,014.00	\$8,986.00	40%	\$7,153.00
3491							
3491.000	Jobbing-Labor	3,000.00	1,200.32	5,119.38	(2,119.38)	171	3,605.17
3491 - Totals		\$3,000.00	\$1,200.32	\$5,119.38	(\$2,119.38)	171%	\$3,605.17
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



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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							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3493							
3493.000	Jobbing-Equipment	500.00	258.00	258.00	242.00	52	731.00
	3493 - Totals	\$500.00	\$258.00	\$258.00	\$242.00	52%	\$731.00
	Department 340 - Operating Revenue Totals	\$2,724,170.00	\$41,743.98	\$1,711,625.30	\$1,012,544.70	63%	\$1,808,325.55
Department 350 - Non-Operating Revenue							
3501							
3501.003	Other Revenue	2,000.00	(1,936.30)	6,989.37	(4,989.37)	349	8,637.55
3501.004	Daily Electric Billing	81,300.00	6,857.26	52,738.24	28,561.76	65	55,177.14
3501.005	Hoist Revenue	3,000.00	210.50	5,273.00	(2,273.00)	176	3,373.65
3501.006	Launch Ramp Fees	14,000.00	1,409.00	7,864.00	6,136.00	56	9,138.00
	3501 - Totals	\$100,300.00	\$6,540.46	\$72,864.61	\$27,435.39	73%	\$76,326.34
	Department 350 - Non-Operating Revenue Totals	\$100,300.00	\$6,540.46	\$72,864.61	\$27,435.39	73%	\$76,326.34
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	225,000.00	9,145.95	98,239.63	126,760.37	44	155,991.79
	3610 - Totals	\$225,000.00	\$9,145.95	\$98,239.63	\$126,760.37	44%	\$155,991.79
3620							
3620.000	Sale of Fixed Assets	.00	.00	.00	.00	+++	8,500.00
	3620 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$8,500.00
	Department 360 - Uses of Prop & Investment Totals	\$225,000.00	\$9,145.95	\$98,239.63	\$126,760.37	44%	\$164,491.79
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	282.98	(282.98)	+++	.00
	3807 - Totals	\$0.00	\$0.00	\$282.98	(\$282.98)	+++	\$0.00
3820							
3820.000	Bad Debt Collected	15,000.00	100.00	2,943.30	12,056.70	20	2,750.45
	3820 - Totals	\$15,000.00	\$100.00	\$2,943.30	\$12,056.70	20%	\$2,750.45
	Department 380 - Miscellaneous Totals	\$15,000.00	\$100.00	\$3,226.28	\$11,773.72	22%	\$2,750.45



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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 Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
REVENUE							
Division 300 - Revenue							
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 GPIF	.00	1,762.59	12,246.26	(12,246.26)	+++	8,731.94
3950 - Totals		\$102,500.00	\$1,762.59	\$12,246.26	\$90,253.74	12%	\$8,731.94
Department 390 - Cash Basis Receipts Totals		\$102,500.00	\$1,762.59	\$12,246.26	\$90,253.74	12%	\$8,731.94
Division 300 - Revenue Totals		\$4,196,673.00	\$66,718.98	\$1,920,480.08	\$2,276,192.92	46%	\$2,082,312.07
REVENUE TOTALS		\$4,196,673.00	\$66,718.98	\$1,920,480.08	\$2,276,192.92	46%	\$2,082,312.07
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	67,218.80	2,764.85	27,963.52	39,255.28	42	27,323.61
5110.002	Holidays	.00	.00	1,462.40	(1,462.40)	+++	2,131.20
5110.003	Sick Leave	.00	527.84	2,013.55	(2,013.55)	+++	2,265.82
5110.004	Overtime	10,500.00	54.00	328.20	10,171.80	3	272.33
5110.010	Temp Wages	62,680.00	2,880.00	24,509.50	38,170.50	39	15,954.50
5110 - Totals		\$140,398.80	\$6,226.69	\$56,277.17	\$84,121.63	40%	\$47,947.46
5120							
5120.001	Annual Leave	21,308.00	275.34	1,897.98	19,410.02	9	2,053.48
5120.002	SBS	9,912.73	398.57	3,601.75	6,310.98	36	3,065.01
5120.003	Medicare	2,344.75	94.28	851.94	1,492.81	36	725.01
5120.004	PERS	17,098.14	1,549.97	8,287.31	8,810.83	48	9,714.80
5120.005	Health Insurance	14,782.54	2,747.70	25,950.80	(11,168.26)	176	16,842.86
5120.006	Life Insurance	14.16	1.18	10.62	3.54	75	10.62
5120.007	Workmen's Compensation	4,966.00	22.12	199.84	4,766.16	4	229.96
5120.011	PERS on Behalf	.00	.00	1,530.00	(1,530.00)	+++	.00
5120 - Totals		\$70,426.32	\$5,089.16	\$42,330.24	\$28,096.08	60%	\$32,641.74
5201							
5201.000	Training and Travel	4,500.00	.00	599.60	3,900.40	13	1,272.66
5201 - Totals		\$4,500.00	\$0.00	\$599.60	\$3,900.40	13%	\$1,272.66



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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 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
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
5203							
5203.001	Electric	.00	.00	.00	.00	+++	20.48
5203 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$20.48
5204							
5204.000	Telephone	750.00	62.33	850.37	(100.37)	113	550.74
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	.00
5204 - Totals		\$1,050.00	\$62.33	\$850.37	\$199.63	81%	\$550.74
5205							
5205.000	Insurance	66,378.00	6,989.11	59,466.35	6,911.65	90	48,575.09
5205 - Totals		\$66,378.00	\$6,989.11	\$59,466.35	\$6,911.65	90%	\$48,575.09
5206							
5206.000	Supplies	5,000.00	165.30	1,445.62	3,554.38	29	264.63
5206 - Totals		\$5,000.00	\$165.30	\$1,445.62	\$3,554.38	29%	\$264.63
5208							
5208.000	Bldg Repair & Maint	8,624.00	2,156.00	6,468.00	2,156.00	75	2,991.46
5208 - Totals		\$8,624.00	\$2,156.00	\$6,468.00	\$2,156.00	75%	\$2,991.46
5211							
5211.000	Data Processing Fees	59,210.00	4,934.17	44,407.53	14,802.47	75	42,684.03
5211 - Totals		\$59,210.00	\$4,934.17	\$44,407.53	\$14,802.47	75%	\$42,684.03
5212							
5212.000	Contracted/Purchased Serv	3,600.00	.00	2,651.60	948.40	74	4,135.03
5212 - Totals		\$3,600.00	\$0.00	\$2,651.60	\$948.40	74%	\$4,135.03
5214							
5214.000	Interdepartment Services	327,624.00	24,866.72	221,547.42	106,076.58	68	227,605.72
5214 - Totals		\$327,624.00	\$24,866.72	\$221,547.42	\$106,076.58	68%	\$227,605.72
5221							
5221.000	Transportation/Vehicles	.00	.00	1,181.06	(1,181.06)	+++	1,426.23
5221 - Totals		\$0.00	\$0.00	\$1,181.06	(\$1,181.06)	+++	\$1,426.23



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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							
Department 601 - Administration							
5222							
5222.000	Postage	5,500.00	500.00	2,000.00	3,500.00	36	3,500.00
	5222 - Totals	\$5,500.00	\$500.00	\$2,000.00	\$3,500.00	36%	\$3,500.00
5223							
5223.000	Tools & Small Equipment	.00	.00	57.75	(57.75)	+++	.00
	5223 - Totals	\$0.00	\$0.00	\$57.75	(\$57.75)	+++	\$0.00
5224							
5224.000	Dues & Publications	1,500.00	.00	635.00	865.00	42	375.00
	5224 - Totals	\$1,500.00	\$0.00	\$635.00	\$865.00	42%	\$375.00
5226							
5226.000	Advertising	1,000.00	.00	775.65	224.35	78	.00
	5226 - Totals	\$1,000.00	\$0.00	\$775.65	\$224.35	78%	\$0.00
5230							
5230.000	Bad Debts	40,000.00	75,454.62	35,865.59	4,134.41	90	15,453.52
	5230 - Totals	\$40,000.00	\$75,454.62	\$35,865.59	\$4,134.41	90%	\$15,453.52
5231							
5231.000	Credit Card Expense	53,000.00	1,624.07	33,166.72	19,833.28	63	38,409.74
	5231 - Totals	\$53,000.00	\$1,624.07	\$33,166.72	\$19,833.28	63%	\$38,409.74
5290							
5290.000	Other Expenses	.00	.00	195.53	(195.53)	+++	1,912.21
	5290 - Totals	\$0.00	\$0.00	\$195.53	(\$195.53)	+++	\$1,912.21
	Department 601 - Administration Totals	\$788,061.12	\$128,068.17	\$509,921.20	\$278,139.92	65%	\$469,765.74
	Department 630 - Operations						
5110							
5110.001	Regular Salaries/Wages	418,492.08	30,327.73	272,267.63	146,224.45	65	252,085.08
5110.002	Holidays	.00	.00	15,882.76	(15,882.76)	+++	12,740.43
5110.003	Sick Leave	.00	1,199.38	10,834.31	(10,834.31)	+++	14,492.14
5110.004	Overtime	.00	.00	5,013.63	(5,013.63)	+++	8,096.94
5110.010	Temp Wages	.00	1,088.00	17,753.75	(17,753.75)	+++	22,053.50
	5110 - Totals	\$418,492.08	\$32,615.11	\$321,752.08	\$96,740.00	77%	\$309,468.09
5120							
5120.001	Annual Leave	.00	555.13	31,460.88	(31,460.88)	+++	38,037.90
5120.002	SBS	25,653.18	2,036.41	21,682.64	3,970.54	85	21,329.72



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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 Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5120.003	Medicare	6,068.13	481.73	5,133.72	934.41	85	5,061.68
5120.004	PERS	121,771.72	13,719.10	77,537.41	44,234.31	64	89,778.05
5120.005	Health Insurance	142,728.12	12,975.25	119,914.20	22,813.92	84	98,390.64
5120.006	Life Insurance	99.12	7.75	72.11	27.01	73	74.34
5120.007	Workmen's Compensation	23,602.77	1,401.92	14,365.74	9,237.03	61	19,312.37
5120.008	Unemployment	.00	.00	3,776.77	(3,776.77)	+++	140.00
5120.011	PERS on Behalf	.00	.00	13,322.00	(13,322.00)	+++	.00
5120 - Totals		\$319,923.04	\$31,177.29	\$287,265.47	\$32,657.57	90%	\$272,124.70
5201							
5201.000	Training and Travel	7,000.00	.00	331.75	6,668.25	5	2,417.65
5201 - Totals		\$7,000.00	\$0.00	\$331.75	\$6,668.25	5%	\$2,417.65
5202							
5202.000	Uniforms	2,500.00	.00	784.04	1,715.96	31	2,693.58
5202 - Totals		\$2,500.00	\$0.00	\$784.04	\$1,715.96	31%	\$2,693.58
5203							
5203.001	Electric	500,000.00	32,623.30	313,121.93	186,878.07	63	357,445.90
5203 - Totals		\$500,000.00	\$32,623.30	\$313,121.93	\$186,878.07	63%	\$357,445.90
5204							
5204.001	Cell Phone Stipend	300.00	50.00	500.00	(200.00)	167	450.00
5204 - Totals		\$300.00	\$50.00	\$500.00	(\$200.00)	167%	\$450.00
5206							
5206.000	Supplies	10,000.00	100.92	11,956.80	(1,956.80)	120	10,257.71
5206 - Totals		\$10,000.00	\$100.92	\$11,956.80	(\$1,956.80)	120%	\$10,257.71
5207							
5207.000	Repairs & Maintenance	90,000.00	3,436.16	20,043.07	69,956.93	22	41,611.70
5207.001	Boat Repair and Maintenance	1,800.00	.00	3,061.75	(1,261.75)	170	2,319.52
5207.002	Crush derelict boats	5,000.00	.00	.00	5,000.00	0	.00
5207 - Totals		\$96,800.00	\$3,436.16	\$23,104.82	\$73,695.18	24%	\$43,931.22
5212							
5212.000	Contracted/Purchased Serv	116,300.00	.00	81,975.23	34,324.77	70	55,756.99
5212 - Totals		\$116,300.00	\$0.00	\$81,975.23	\$34,324.77	70%	\$55,756.99
5221							
5221.000	Transportation/Vehicles	53,160.00	3,185.26	30,085.60	23,074.40	57	33,149.26
5221 - Totals		\$53,160.00	\$3,185.26	\$30,085.60	\$23,074.40	57%	\$33,149.26



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5222							
5222.000	Postage	.00	.00	64.65	(64.65)	+++	50.63
	5222 - Totals	\$0.00	\$0.00	\$64.65	(\$64.65)	+++	\$50.63
5223							
5223.000	Tools & Small Equipment	10,000.00	.00	9,847.13	152.87	98	8,239.56
	5223 - Totals	\$10,000.00	\$0.00	\$9,847.13	\$152.87	98%	\$8,239.56
5226							
5226.000	Advertising	.00	.00	65.07	(65.07)	+++	263.25
	5226 - Totals	\$0.00	\$0.00	\$65.07	(\$65.07)	+++	\$263.25
5227							
5227.002	Rent-Equipment	1,000.00	.00	228.15	771.85	23	125.00
	5227 - Totals	\$1,000.00	\$0.00	\$228.15	\$771.85	23%	\$125.00
5290							
5290.000	Other Expenses	.00	.00	159.78	(159.78)	+++	358.94
	5290 - Totals	\$0.00	\$0.00	\$159.78	(\$159.78)	+++	\$358.94
	Department 630 - Operations Totals	\$1,535,475.12	\$103,188.04	\$1,081,242.50	\$454,232.62	70%	\$1,096,732.48
	Division 600 - Operations Totals	\$2,323,536.24	\$231,256.21	\$1,591,163.70	\$732,372.54	68%	\$1,566,498.22
	Division 640 - Depreciation/Amortization						
6203							
6203.000	Depreciation-Harbors	1,344,310.00	112,762.82	1,014,865.38	329,444.62	75	1,009,673.46
	6203 - Totals	\$1,344,310.00	\$112,762.82	\$1,014,865.38	\$329,444.62	75%	\$1,009,673.46
6205							
6205.000	Depreciation-Buildings	1,141.00	123.62	1,112.58	28.42	98	856.17
	6205 - Totals	\$1,141.00	\$123.62	\$1,112.58	\$28.42	98%	\$856.17
6206							
6206.000	Depreciation-Machinery	28,395.00	2,390.99	21,518.91	6,876.09	76	21,297.15
	6206 - Totals	\$28,395.00	\$2,390.99	\$21,518.91	\$6,876.09	76%	\$21,297.15
	Division 640 - Depreciation/Amortization Totals	\$1,373,846.00	\$115,277.43	\$1,037,496.87	\$336,349.13	76%	\$1,031,826.78



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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 650 - Debt Payments							
5295							
5295.000	Interest Expense	524,422.00	41,750.00	385,841.62	138,580.38	74	514,143.65
	5295 - Totals	\$524,422.00	\$41,750.00	\$385,841.62	\$138,580.38	74%	\$514,143.65
5297							
5297.000	Debt Admin Expense	.00	.00	1,500.00	(1,500.00)	+++	1,750.00
	5297 - Totals	\$0.00	\$0.00	\$1,500.00	(\$1,500.00)	+++	\$1,750.00
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	380,000.00	.00	100	365,000.00
	7302 - Totals	\$380,000.00	\$0.00	\$380,000.00	\$0.00	100%	\$365,000.00
	Division 650 - Debt Payments Totals	\$949,770.00	\$41,750.00	\$767,341.62	\$182,428.38	81%	\$880,893.65
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	.00	.00	.00	.00	+++	7,713.88
	7106 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$7,713.88
	Division 670 - Fixed Assets Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$7,713.88
Division 680 - Transfers Between Funds							
7200							
7200.000	Interfund Transfers Out	600,000.00	.00	576,000.00	24,000.00	96	1,997,772.00
	7200 - Totals	\$600,000.00	\$0.00	\$576,000.00	\$24,000.00	96%	\$1,997,772.00
	Division 680 - Transfers Between Funds Totals	\$600,000.00	\$0.00	\$576,000.00	\$24,000.00	96%	\$1,997,772.00
	EXPENSE TOTALS	\$5,247,152.24	\$388,283.64	\$3,972,002.19	\$1,275,150.05	76%	\$5,484,704.53
Fund 240 - Harbor Fund Totals							
	REVENUE TOTALS	4,196,673.00	66,718.98	1,920,480.08	2,276,192.92	46%	2,082,312.07
	EXPENSE TOTALS	5,247,152.24	388,283.64	3,972,002.19	1,275,150.05	76%	5,484,704.53
	Fund 240 - Harbor Fund Net Gain (Loss)	(\$1,050,479.24)	(\$321,564.66)	(\$2,051,522.11)	(\$1,001,042.87)	195%	(\$3,402,392.46)
Fund Type Enterprise Funds Totals							
	REVENUE TOTALS	4,196,673.00	66,718.98	1,920,480.08	2,276,192.92	46%	2,082,312.07
	EXPENSE TOTALS	5,247,152.24	388,283.64	3,972,002.19	1,275,150.05	76%	5,484,704.53



Income Statement

Through 03/31/21

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 Net Gain (Loss)	(\$1,050,479.24)	(\$321,564.66)	(\$2,051,522.11)	(\$1,001,042.87)	195%	(\$3,402,392.46)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	6,313,173.00	1,093,051.22	5,284,394.33	1,028,778.67	84%	14,723,841.25
	EXPENSE TOTALS	6,800,072.29	453,814.21	4,746,833.32	2,053,238.97	70%	16,614,592.64
Fund Category	Proprietary Funds Net Gain (Loss)	(\$486,899.29)	\$639,237.01	\$537,561.01	\$1,024,460.30	(110%)	(\$1,890,751.39)
	Grand Totals						
	REVENUE TOTALS	6,313,173.00	1,093,051.22	5,284,394.33	1,028,778.67	84%	14,723,841.25
	EXPENSE TOTALS	6,800,072.29	453,814.21	4,746,833.32	2,053,238.97	70%	16,614,592.64
	Grand Total Net Gain (Loss)	(\$486,899.29)	\$639,237.01	\$537,561.01	\$1,024,460.30	(110%)	(\$1,890,751.39)









Airport Terminal Fund

Financial Analysis

As Of, And For the Fiscal Quarter Ending, March 31, 2021

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	474,040	 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)	20,949	 Increased	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)	184,352	 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)	(77,521)	 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>))	(182,521)	 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)	5,039,212	 Not Meaningfully Different	 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)	4,637,911	 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?)	349,231	 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)	7,471.14	 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?)	517.77	 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 most metrics. In comparison with FY2020, most metrics declined as well. The primary 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 (\$90.2K), a -16.0% decline from the comparable period in FY2020. PFCs declined by (\$138.4K) from the comparable period in FY2020, but this decline was partially offset by a \$48.2K increase in terminal rent and other revenue. Compared to planned levels, revenue was (\$194.6K), or (29.1%) below plan, with the fall-off in PFCs amounting to a shortfall of (\$205.5K) from plan which was again partially offset by \$10.9K of other revenue exceeding plan.

Net income was (\$77.5K), a decrease of (\$140.9K) from FY2020 and a negative variance of (\$207.7K) from plan. The significant contributing factor to the year over year decline in net income was the decline in PFCs.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$184.4K, a decrease of (\$81.8K) from FY2020. The variance with planned results was negative, at (\$173.7K) below planned levels.

Total working capital as of March 31st, 2021 was \$5,039.2K, a decline of (\$115.6K) from March 31, 2020 and (\$207.7K) under plan. \$3,963.9K of working capital was unspent revenue bond proceeds. Undesignated working capital as of March 31, 2021 was \$349.2K.

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 (\$194.7K) over the first three quarters of FY2021. The Fund has a small undesignated fund balance remaining, \$349.2K, 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 - 75%)	Variance To FY2021 Plan
Revenue:									
Leases	102,721	141,967	140,679	-	385,367	309,189	76,178	348,750	36,617
Other Operating Revenue	10,951	39,769	37,953	-	88,673	255,086	(166,413)	319,875	(231,202)
						-			
Total Revenue:	113,672	181,736	178,632	-	474,040	564,275	(90,235)	668,625	(194,585)
Cost of Sales:									
Operations	93,083	91,728	104,877	-	289,688	298,106	8,418	310,637	20,949
Depreciation	42,575	42,575	42,575	-	127,725	127,725	-	127,724	(1)
Total Cost of Sales:	135,658	134,303	147,452	-	417,413	425,831	8,418	438,361	20,948
Gross Margin:	(21,986)	47,433	31,180	-	56,627	138,444	(98,653)	230,264	(173,637)
	-19.34%	26.10%	17.45%		11.95%	24.53%	109.33%	34.44%	-22.49%
Selling and Administrative Expenses	-	-	-	-	-	-	-	-	-
Earnings Before Interest (EBI):	(21,986)	47,433	31,180	-	56,627	138,444	(81,817)	230,264	(173,637)
	-19.34%	26.10%			11.95%	24.53%	90.67%	34.44%	-22.49%
Non-operating Revenue and Expense:									
Non-Operating Revenue and Expenses:	4,951	3,850	3,233	-	12,034	22,915	(10,881)	12,750	(716)
Bond Fund Interest	245	100	98	-	443	53,749	(53,306)	33,750	(33,307)
Interest Expense:	(48,875)	(48,875)	(48,875)	-	(146,625)	(151,689)	5,064	(146,625)	-
Total Non-operating Revenue & Expense:	(43,679)	(44,925)	(45,544)	-	(134,148)	(75,025)	(59,124)	(100,125)	(34,023)
Net Income:	(65,665)	2,508	(14,364)	-	(77,521)	63,420	(140,941)	130,139	(207,660)
	-57.77%	1.38%	-8.04%		-16.35%	11.24%	156.19%	19.46%	-35.82%
Earnings Before Interest and Depreciation (EBIDA):	20,589	90,008	73,755	-	184,352	266,169	(81,817)	357,989	(173,638)
	18.11%	49.53%	41.29%		38.89%	47.17%	90.67%	53.54%	-14.65%
<u>Debt Principal Coverage</u>									
Simple Cash Flow (Net Income Plus Depreciation)	(23,090)	45,083	28,211	-	50,204	191,145	(140,941)	257,864	(207,660)
Debt Principal	35,000	35,000	35,000	-	105,000	101,250	3,750	105,000	-
Debt Principal Coverage Surplus/Deficit	(58,090)	10,083	(6,789)	-	(54,796)	89,895	(144,691)	152,864	(207,660)
Debt Principal Coverage Percentage	-65.97%	128.81%	80.60%		47.81%	100.00%	100.00%	100.00%	-52.19%
<u>Simple Asset Replacement Coverage</u>									
Debt Principal Coverage Surplus/Deficit (From Above)	(58,090)	10,083	(6,789)	-	(54,796)	89,895	(144,691)	152,864	(207,660)
Depreciation	42,575	42,575	42,575	-	127,725	127,725	-	127,725	-
Cash Accumulated For/(Taken From) Asset Replacement	(100,665)	(32,492)	(49,364)	-	(182,521)	(37,831)	(144,691)	25,139	(207,660)
<u>Working Capital</u>									
Cash Flow:									
Net Income Plus Depreciation Less Principal	(58,090)	10,083	(6,789)	-	(54,796)	89,895	(144,691)	152,864	(207,660)
CapEx, Accruals, and other Balance Sheet Changes	(19,699)	30,349	(121,766)	-	(111,116)	(48,424)	(62,692)	(111,116)	-
Increase in (Decrease in) Working Capital	(77,789)	40,432	(128,555)	-	(165,912)	41,471	(207,383)	41,748	(207,660)
Plus Beginning Total Working Capital	5,205,124	5,127,335	5,167,767	-	5,205,124	5,113,601	91,524	5,205,124	-
Equals Ending Total Working Capital:	5,127,335	5,167,767	5,039,212	-	5,039,212	5,155,071	(115,859)	5,246,872	(207,660)

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L - 75%)	Variance To FY2021 Plan
Working Capital Detail:									
Repair Reserve (1% of PPE):	52,070	52,070	52,070	-	52,070				
Working Capital Designated for CapEx	4,654,831	4,650,255	4,637,911	-	4,637,911				
Undesignated Working Capital	420,434	465,442	349,231	-	349,231				
Total Working Capital:	5,127,335	5,167,767	5,039,212	-	5,039,212				
Days On Hand Annual Cash Outlays in:									
Total Working Capital:	8,055.19	8,312.63	6,580.54	-	7,471.14				
Days On Hand Annual Cash Outlays in Total Working Capital									
Total Working Capital Less Repair Reserve:	7,973.38	8,228.87	6,512.54	-	7,393.94				
Undesignated Working Capital	660.51	748.69	456.05	-	517.77				
Working Capital Calculation:									
Current Assets	5,302,521	5,391,828	5,218,232	-	5,218,232				
Current Liabilities	(35,186)	(84,061)	(34,020)	-	(34,020)				
CPLTD	(140,000)	(140,000)	(145,000)	-	(145,000)				
Total Working Capital	5,127,335	5,167,767	5,039,212	-	5,039,212				

Project	FY2021		Cash	State Grant A/R	Federal Grant A/R	Federal Loan A/R	Construction In Progress 6/30/2020	Advertising Expense	Contracted & Purchased Services Expenses	Interdepartment Services Expenses	Capitalized Interest Expenses	Total Expenses
	Transfer In Bond Proceeds	FY2020 Appropriations										
90736 - Airport Baggage and TSA Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,723.91	\$ -	\$ -	\$ -	\$ -	\$ -
90835 - Sitka Airport Terminal Improvements	\$ -	\$ -	\$ 394,480.97	\$ -	\$ -	\$ 13,216.32	\$ 276,638.84	\$ -	\$ 5,948.35	\$ 13,138.14	\$ -	\$ 19,086.49
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	\$ -	\$ -	\$ 90,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 99,405.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 595.00	\$ -	\$ -	\$ 595.00
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ 100,000.00	\$ 663,441.24	\$ -	\$ -	\$ 13,216.32	\$ 460,347.82	\$ -	\$ 58,606.15	\$ 13,138.14	\$ -	\$ 71,744.29




















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	\$ -	\$ -	\$ -	\$ 295,725.33	\$ 703,422.62	\$ -	\$ -	\$ -	\$ 407,697.29
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	\$ -	\$ -	\$ -	\$ -	\$ 90,000.00	\$ -	\$ -	\$ -	\$ 90,000.00
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	\$ -	\$ -	\$ -	\$ 595.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 99,405.00
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ -	\$ -	\$ 532,092.11	\$ 1,208,749.67	\$ -	\$ 2,603.14	\$ 2,603.14	\$ 674,054.42




Marine Service Center

Financial Analysis

As Of, And For the Fiscal Quarter Ending, March 31, 2021

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	189,183	 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)	39,562	 Less Than Last Year	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)	114,393	 Less Than Last year	 Exceeded 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)	112,850	 Less Than Last year	 Exceeded 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))	112,850	 Less Than Last Year	 Exceeded 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)	2,342,998	 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)	210,953	 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?)	2,079,976	 Greater Than Last Year	 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)	8,578.10	 Not Meaningfully Different	 Met Plan	Monitor 

Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	7,615.13	 Not Meaningfully Different	 Met Plan	Monitor 
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For the first three fiscal quarters, the Marine Service Center met or exceeded planned performance for all metrics. Comparisons with FY2020 actual results were negative, however, for Earnings before Interest and Depreciation (EBID), net income, and asset replacement. Increased operating costs were the reason for the negative comparisons.

For the first fiscal quarter of FY2021, Marine Service Center Fund revenue declined by (\$2.1K), a -1.1% decline from the comparable period in FY2020. Compared to planned levels, revenue was (\$2.1K), or -1.1% below plan.

Net income was \$112.6K, an decrease of (\$20.8K) from FY2020 but a positive variance of \$26.6K from plan. The significant contributing factors to the year over year decline in net income was increased operating costs and a decline in interest revenue.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$114.4K, a decrease of (\$12.2K) from FY2020. The variance with planned results was positive, however, at \$26.6K above plan.

Total working capital as of March 31st, 2021 was \$2,343.0K, a \$123.8K increase from March 31, 2020 and \$26.3K over plan. Undesignated working capital as of March 31, 2021 was \$2,080K.

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 - 75%)	Variance To FY2021 Plan
Revenue:									
Leases	63,766	85,014	40,403	-	189,183	191,298	(2,115)	191,298	(2,115)
Other Operating Revenue	-	-	-	-	-	-	-	-	-
Total Revenue:	63,766	85,014	40,403	-	189,183	191,298	(2,115)	191,298	(2,115)
Cost of Sales:									
Operations	42,489	(8,030)	40,331	-	74,790	64,185	(10,605)	114,352	39,562
Depreciation	7,804	7,803	7,804	-	23,411	23,670	259	23,669	258
Total Cost of Sales:	50,293	(227)	48,135	-	98,201	87,855	(10,346)	138,020	39,819
Gross Margin:	13,473 21.13%	85,241 100.27%	(7,732) -19.14%	-	90,982 48.09%	103,443 54.07%	8,231 -389.17%	53,278 27.85%	37,704 20.24%
Selling and Administrative Expenses	-	-	-	-	-	-	-	-	-
Earnings Before Interest (EBI):	13,473 21.13%	85,241 100.27%	(7,732) -19.14%	-	90,982 48.09%	103,443 54.07%	(12,461) 589.17%	53,278 27.85%	37,704 20.24%
Non-operating Revenue and Expense:									
Non-Operating Revenue and Expenses:	8,655	6,776	6,437	-	21,868	30,252	(8,384)	33,000	(11,132)
Interest Expense:	-	-	-	-	-	-	-	-	-
Total Non-operating Revenue & Expense:	8,655	6,776	6,437	-	21,868	30,252	(8,384)	33,000	(11,132)
Net Income:	22,128 34.70%	92,017 108.24%	(1,295) -3.21%	-	112,850 59.65%	133,695 69.89%	(20,845) 985.58%	86,278 45.10%	26,572 14.55%
Earnings Before Interest and Depreciation (EBIDA):	21,277 33.37%	93,044 109.45%	72 0.18%	-	114,393 60.47%	127,113 66.45%	(12,202) 576.93%	76,946 40.22%	37,962 20.24%
<u>Debt Principal Coverage</u>									
Simple Cash Flow (Net Income Plus Depreciation)	29,932	99,820	6,509	-	136,261	157,365	(21,104)	109,946	26,315
Debt Principal	-	-	-	-	-	-	-	-	-
Debt Principal Coverage Surplus/Deficit	29,932	99,820	6,509	-	136,261	157,365	(21,104)	109,946	26,315
Debt Principal Coverage Percentage	100.00%	100.00%	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	99,820	6,509	-	136,261	157,365	(21,104)	109,946	26,315
Depreciation	7,804	7,803	7,804	-	23,411	23,670	(259)	23,411	-
Cash Accumulated For/(Taken From) Asset Replacement	22,128	92,017	(1,295)	-	112,850	133,695	(20,845)	86,535	26,315
<u>Working Capital</u>									
Cash Flow:									
Net Income Plus Depreciation Less Principal	29,932	99,820	6,509	-	136,261	157,365	(21,104)	109,946	26,315
CapEx, Accruals, and other Balance Sheet Changes	(1)	(5,971)	1	-	(5,971)	(2,341)	(3,630)	(5,971)	-

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L - 75%)	Variance To FY2021 Plan
Increase in (Decrease in) Working Capital	29,931	93,849	6,510	-	130,290	155,024	(24,734)	103,975	26,315
Plus Beginning Total Working Capital	2,212,708	2,242,639	2,336,488	-	2,212,708	2,064,217	148,491	2,212,708	-
Equals Ending Total Working Capital:	2,242,639	2,336,488	2,342,998	-	2,342,998	2,219,241	123,757	2,316,683	26,315
Working Capital Detail:									
Repair Reserve (1% of PPE):	52,070	52,070	52,070	-	52,070				
Working Capital Designated for CapEx	216,923	210,953	210,953	-	210,953				
Undesignated Working Capital	1,973,646	2,073,466	2,079,976	-	2,079,976				
Total Working Capital:	2,242,639	2,336,488	2,342,998	-	2,342,998				
Days On Hand Annual Cash Outlays in:									
Total Working Capital:	4,816.32	NMF	5,301.10	-	8,578.10				
Days On Hand Annual Cash Outlays in Total Working Capital									
Total Working Capital Less Repair Reserve:	4,704.50	NMF	5,183.29	-	8,387.46				
Undesignated Working Capital	4,238.63	NMF	4,706.00	-	7,615.13				
Working Capital Calculation:									
Current Assets	2,242,639	2,336,488	2,342,998	-	2,342,998				
Current Liabilities	-	-	-	-	-				
CPLTD	-	-	-	-	-				
Total Working Capital	2,242,639	2,336,488	2,342,998	-	2,342,998				

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	\$ 7,030.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,970.00	\$ -	\$ 2,970.00	\$ -
90928 - MSC Replace Loading Dock Bumper	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90929 - MSC Ramp Transition	\$ 15,000.00	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -
90930 - MSC Asphalt Patch	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 55,000.00	\$ 210,952.57	\$ -	\$ -	\$ -	\$ 118,077.43	\$ -	\$ 5,970.00	\$ -	\$ 5,970.00	\$ -

Project	Expenses Reclassified To CIP	CIP/Expense Reclass to Parent Fund	Construction In Progress <u>6/30/2020</u>	Total <u>Assets</u>	Accounts <u>Payable</u>	Retainage <u>Payable</u>	Total <u>Liabilities</u>	Working <u>Capital</u>
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	\$ -	\$ -	\$ -	\$ 7,030.00	\$ -	\$ -	\$ -	\$ 7,030.00
90928 - MSC Replace Loading Dock Bumper	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00
90929 - MSC Ramp Transition	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ 12,000.00
90930 - MSC Asphalt Patch	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
2.2 No Job	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$ -	\$ -	\$ 118,077.43	\$ 329,030.00	\$ -	\$ -	\$ -	\$ 210,952.57



Balance Sheet

Through 03/31/21

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.	210,952.57	261,902.57	(50,950.00)	(19.45)
	1030 - Totals	\$210,952.57	\$261,902.57	(\$50,950.00)	(19.45%)
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	\$329,030.00	\$277,657.57	\$51,372.43	18.50%
	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	5,970.00			
	FUND EQUITY TOTALS	\$329,030.00	\$70,000.00	\$259,030.00	370.04%
	LIABILITIES AND FUND EQUITY TOTALS	\$329,030.00	\$70,000.00	\$259,030.00	370.04%
Fund	770 - Capital Project-Marine SC Totals	\$0.00	\$207,657.57	(\$207,657.57)	(100.00%)
Fund Type	Capital Projects Funds Totals	\$0.00	\$207,657.57	(\$207,657.57)	(100.00%)



Balance Sheet

Through 03/31/21

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.	2,066,504.94	1,865,964.24	200,540.70	10.75
1030 - Totals		\$2,066,504.94	\$1,865,964.24	\$200,540.70	10.75%
1050					
1050.000	Accts Rec.-Misc Billing	(1,996.88)	76,214.78	(78,211.66)	(102.62)
1050 - Totals		(\$1,996.88)	\$76,214.78	(\$78,211.66)	(102.62%)
1200					
1200.020	Prepaid Insurance	1,856.03	1,308.78	547.25	41.81
1200 - Totals		\$1,856.03	\$1,308.78	\$547.25	41.81%
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	(25,823.00)	(24,260.00)	(1,563.00)	(6.44)
1610 - Totals		(\$25,823.00)	(\$24,260.00)	(\$1,563.00)	(6.44%)
1640					
1640.000	Accumulated Depr Building	(3,037,303.94)	(3,019,038.69)	(18,265.25)	(.61)
1640 - Totals		(\$3,037,303.94)	(\$3,019,038.69)	(\$18,265.25)	(0.61%)
1650					
1650.000	Accumulated Depr Equipmnt	(201,176.67)	(190,050.48)	(11,126.19)	(5.85)
1650 - Totals		(\$201,176.67)	(\$190,050.48)	(\$11,126.19)	(5.85%)
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

Through 03/31/21

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	\$2,314,503.32	\$2,170,750.47	\$143,752.85	6.62%
	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	(211,050.92)			
	Fund Expenses	153,200.87			
	FUND EQUITY TOTALS	\$2,314,503.32	\$2,247,055.14	\$67,448.18	3.00%
	LIABILITIES AND FUND EQUITY TOTALS	\$2,314,503.32	\$2,247,055.14	\$67,448.18	3.00%
Fund	260 - Marine Service Center Totals	\$0.00	(\$76,304.67)	\$76,304.67	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$76,304.67)	\$76,304.67	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	\$131,352.90	(\$131,352.90)	(100.00%)
	Grand Totals	\$0.00	\$131,352.90	(\$131,352.90)	(100.00%)



Income Statement

Through 03/31/21

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	5,970.00	49,030.00	11	2,342.43
5212 - Totals		\$55,000.00	\$0.00	\$5,970.00	\$49,030.00	11%	\$2,342.43
Department 630 - Operations Totals		\$55,000.00	\$0.00	\$5,970.00	\$49,030.00	11%	\$2,342.43
Division 600 - Operations Totals		\$55,000.00	\$0.00	\$5,970.00	\$49,030.00	11%	\$2,342.43
EXPENSE TOTALS		\$55,000.00	\$0.00	\$5,970.00	\$49,030.00	11%	\$2,342.43
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	5,970.00	49,030.00	11%	2,342.43
Fund 770 - Capital Project-Marine SC Net Gain (Loss)		\$0.00	\$0.00	\$49,030.00	\$49,030.00	+++	\$207,657.57
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	5,970.00	49,030.00	11%	2,342.43
Fund Type Capital Projects Funds Net Gain (Loss)		\$0.00	\$0.00	\$49,030.00	\$49,030.00	+++	\$207,657.57



Income Statement

Through 03/31/21

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	.00	92,499.82	35,032.18	73	95,649.21
	3461 - Totals	\$127,532.00	\$0.00	\$92,499.82	\$35,032.18	73%	\$95,649.21
3462							
3462.000	Lease-Seafood Pro Coop	127,532.00	.00	96,682.89	30,849.11	76	95,649.21
	3462 - Totals	\$127,532.00	\$0.00	\$96,682.89	\$30,849.11	76%	\$95,649.21
	Department 340 - Operating Revenue Totals	\$255,064.00	\$0.00	\$189,182.71	\$65,881.29	74%	\$191,298.42
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	44,000.00	2,116.13	21,868.21	22,131.79	50	30,252.04
	3610 - Totals	\$44,000.00	\$2,116.13	\$21,868.21	\$22,131.79	50%	\$30,252.04
	Department 360 - Uses of Prop & Investment Totals	\$44,000.00	\$2,116.13	\$21,868.21	\$22,131.79	50%	\$30,252.04
	Division 300 - Revenue Totals	\$299,064.00	\$2,116.13	\$211,050.92	\$88,013.08	71%	\$221,550.46
	REVENUE TOTALS	\$299,064.00	\$2,116.13	\$211,050.92	\$88,013.08	71%	\$221,550.46
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5203							
5203.001	Electric	17,000.00	11,896.32	1,065.31	15,934.69	6	(2,843.21)
	5203 - Totals	\$17,000.00	\$11,896.32	\$1,065.31	\$15,934.69	6%	(\$2,843.21)
5204							
5204.000	Telephone	2,860.00	497.09	2,214.76	645.24	77	2,204.43
	5204 - Totals	\$2,860.00	\$497.09	\$2,214.76	\$645.24	77%	\$2,204.43
5205							
5205.000	Insurance	5,235.00	618.69	5,568.21	(333.21)	106	3,926.34
	5205 - Totals	\$5,235.00	\$618.69	\$5,568.21	(\$333.21)	106%	\$3,926.34
5208							
5208.000	Bldg Repair & Maint	64,231.00	16,057.75	48,173.25	16,057.75	75	45,880.79
	5208 - Totals	\$64,231.00	\$16,057.75	\$48,173.25	\$16,057.75	75%	\$45,880.79
5212							
5212.000	Contracted/Purchased Serv	43,225.00	.00	682.26	42,542.74	2	939.70
	5212 - Totals	\$43,225.00	\$0.00	\$682.26	\$42,542.74	2%	\$939.70



Income Statement

Through 03/31/21

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								
EXPENSE								
Division 600 - Operations								
Department 630 - Operations								
5214								
5214.000	Interdepartment Services		19,418.00	1,694.14	17,086.55	2,331.45	88	14,076.81
		5214 - Totals	\$19,418.00	\$1,694.14	\$17,086.55	\$2,331.45	88%	\$14,076.81
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	\$30,763.99	\$74,790.34	\$77,678.66	49%	\$64,184.86
		Division 600 - Operations Totals	\$152,469.00	\$30,763.99	\$74,790.34	\$77,678.66	49%	\$64,184.86
Division 640 - Depreciation/Amortization								
6201								
6201.000	Depreciation-Land Improve		1,562.00	130.25	1,172.25	389.75	75	1,172.25
		6201 - Totals	\$1,562.00	\$130.25	\$1,172.25	\$389.75	75%	\$1,172.25
6205								
6205.000	Depreciation-Buildings		18,870.00	1,543.74	13,893.66	4,976.34	74	14,153.31
		6205 - Totals	\$18,870.00	\$1,543.74	\$13,893.66	\$4,976.34	74%	\$14,153.31
6206								
6206.000	Depreciation-Machinery		11,126.00	927.18	8,344.62	2,781.38	75	8,344.71
		6206 - Totals	\$11,126.00	\$927.18	\$8,344.62	\$2,781.38	75%	\$8,344.71
		Division 640 - Depreciation/Amortization Totals	\$31,558.00	\$2,601.17	\$23,410.53	\$8,147.47	74%	\$23,670.27
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	\$33,365.16	\$153,200.87	\$85,826.13	64%	\$297,855.13
Fund 260 - Marine Service Center Totals								



Income Statement

Through 03/31/21



























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	2,116.13	211,050.92	88,013.08	71%	221,550.46
	EXPENSE TOTALS	239,027.00	33,365.16	153,200.87	85,826.13	64%	297,855.13
Fund	260 - Marine Service Center Net Gain (Loss)	\$60,037.00	(\$31,249.03)	\$57,850.05	(\$2,186.95)	96%	(\$76,304.67)
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	299,064.00	2,116.13	211,050.92	88,013.08	71%	221,550.46
	EXPENSE TOTALS	239,027.00	33,365.16	153,200.87	85,826.13	64%	297,855.13
Fund Type	Enterprise Funds Net Gain (Loss)	\$60,037.00	(\$31,249.03)	\$57,850.05	(\$2,186.95)	96%	(\$76,304.67)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	354,064.00	2,116.13	266,050.92	88,013.08	75%	431,550.46
	EXPENSE TOTALS	294,027.00	33,365.16	159,170.87	134,856.13	54%	300,197.56
Fund Category	Proprietary Funds Net Gain (Loss)	\$60,037.00	(\$31,249.03)	\$106,880.05	\$46,843.05	178%	\$131,352.90
	Grand Totals						
	REVENUE TOTALS	354,064.00	2,116.13	266,050.92	88,013.08	75%	431,550.46
	EXPENSE TOTALS	294,027.00	33,365.16	159,170.87	134,856.13	54%	300,197.56
	Grand Total Net Gain (Loss)	\$60,037.00	(\$31,249.03)	\$106,880.05	\$46,843.05	178%	\$131,352.90

Gary Paxton Industrial Park
Financial Analysis
As Of, And For the Fiscal Quarter Ending, March 31, 2021

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	112,533	 Decreased	 Did Not Meet 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)	40,682	 Increased	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)	(41,316)	 Decreased	 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	 Met 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))	(229,065)	 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)	921,072	 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)	366,527	 Increased	 Met Plan	 Capital project funding adequately addresses current infrastructure needs
Undesignated Working Capital (How much of the fund's resources are available?)	389,654	 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)	1,310.84	 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?)	659.86	 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 three fiscal quarters, Park revenue declined by \$36.2K, or -24.3% from the comparable period in FY2020; the decrease was attributable to a decrease in rent which was slightly offset by a modest increase in dock tariff fees. Compared to plan, Park revenue fell short by (\$7.3K), or -6.1%.

Net income for the three fiscal quarters was (\$191.7K), a reduction in loss of \$120.3K from FY2020 and a positive variance of \$7.2K from plan. The significant contributing factors to the year over year decline in net loss was a \$100,000 transfer from the Southeast Economic Development Fund for the GPIP Haulout project and a \$74,000 transfer from the Bulk Water Fund for the Bulk Water Line repair project.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was (\$41.3K), a decrease of (\$4.3K) from FY2020. The variance with planned results was positive, however, at \$33.4K above plan.

Total working capital as of March 31st, 2021 was \$921.1K, a \$184.2K increase from March 31, 2020 and \$30.7K over plan. Undesignated working capital as of March 31, 2021 was \$389.7K.

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 helped partially offset a decline in rent revenue, but it was not large enough to keep the Fund's overall financial condition from deteriorating further (with project-specific transfers 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 replacement.

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 - 75.00%)	Variance To FY2021 Plan
Revenue:									
Leases	28,063	20,368	16,470	-	64,901	121,746	(56,845)	92,066	(27,165)
Other Operating Revenue	<u>23,686</u>	<u>15,238</u>	<u>8,708</u>	<u>-</u>	<u>47,632</u>	<u>27,033</u>	<u>20,599</u>	<u>27,750</u>	<u>19,882</u>
Total Revenue:	51,749	35,606	25,178	-	112,533	148,779	(36,246)	119,816	(7,283)
Cost of Sales:									
Operations	46,921	54,360	52,568	-	153,849	185,837	31,988	194,531	40,682
Depreciation	<u>108,503</u>	<u>108,504</u>	<u>108,504</u>	<u>-</u>	<u>325,511</u>	<u>324,500</u>	<u>(1,011)</u>	<u>324,498</u>	<u>(1,013)</u>
Total Cost of Sales:	155,424	162,864	161,072	-	479,360	510,337	30,977	519,029	39,669
Gross Margin:	(103,675) -200.34%	(127,258) -357.41%	(135,894) -539.73%	-	(366,827) -325.97%	(361,558) -243.02%	(5,269) -82.96%	(399,212) -333.19%	32,385 7.21%
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):	(103,675) -200.34%	(127,258) -357.41%	(135,894) -539.73%	-	(366,827) -325.97%	(361,558) -243.02%	(5,269) -82.96%	(399,212) -333.19%	32,385 7.21%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	3,116	2,647	2,608	-	8,371	12,726	(4,355)	9,000	(629)
Grant Revenue:	-	-	-	-	-	-	-	-	-
Transfers From Bulk Water Fund:	-	-	-	-	-	30,000	(30,000)	22,500	(22,500)
Loss on Impairment	-	-	-	-	-	-	-	-	-
Transfers From SMC Contingency Fund	2,508	1,911	1,770	-	6,189	9,195	(3,006)	8,250	(2,061)
Transfers From/(to) Other Funds	100,000	(10,060)	71,814	-	161,754	-	161,754	161,754	-
Interest Expense:	<u>(405)</u>	<u>(405)</u>	<u>(405)</u>	<u>-</u>	<u>(1,215)</u>	<u>(2,427)</u>	<u>1,213</u>	<u>(1,214)</u>	<u>(1)</u>
Total Non-operating Revenue & Expense:	105,220	(5,907)	75,787	-	175,100	49,494	125,606	200,291	(25,191)
Net Income:	1,545 2.98%	(133,165) -374.00%	(60,107) -238.73%	-	(191,728) -170.37%	(312,064) -209.75%	120,337 39.38%	(198,922) -166.02%	7,194 205.40%
Earnings Before Interest and Depreciation (EBID):	4,828 9.33%	(18,754) -52.67%	(27,390) -108.79%	-	(41,316) -36.71%	(37,058) -24.91%	(4,258) -11.81%	(74,714) -62.36%	33,398 25.64%

Debt Principal Coverage

Simple Cash Flow (Net Income Plus Depreciation excluding capital gr:	110,048	(24,661)	48,397	-	133,784	(17,564)	151,348	103,076	30,707
Debt Principal	<u>12,446</u>	<u>12,446</u>	<u>12,446</u>	<u>-</u>	<u>37,338</u>	<u>37,337</u>	<u>1</u>	<u>37,338</u>	<u>-</u>
Debt Principal Coverage Surplus/Deficit	97,602	(37,107)	35,951	-	96,446	(54,901)	151,347	65,739	30,707
Debt Principal Coverage Percentage	884.22%	-198.14%	388.86%		358.31%	-13081900.00%	13082258.31%	276.06%	13081982.24%

Simple Asset Replacement Coverage

Debt Principal Coverage Surplus/Deficit (From Above)	97,602	(37,107)	35,951	-	96,446	(54,901)	151,347	65,739	30,707
Depreciation	<u>108,503</u>	<u>108,504</u>	<u>108,504</u>	<u>-</u>	<u>325,511</u>	<u>324,500</u>	<u>1,011</u>	<u>325,511</u>	<u>-</u>
Cash Accumulated For/(Taken From) Asset Replacement	(10,901)	(145,611)	(72,553)	-	(229,065)	(379,401)	150,336	(259,773)	30,707

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 - 75.00%)	Variance To FY2021 Plan
Cash Flow:									
Net Income Plus Depreciation Less Principal	97,602	(37,107)	35,951	-	96,446	(24,901)	121,347	65,739	30,707
CapEx, Accruals, and other Balance Sheet Changes	12,444	10,717	14,073	-	37,234	3,928	33,306	37,234	-
Increase in (Decrease in) Working Capital	110,046	(26,390)	50,024	-	133,680	(20,973)	154,653	102,973	30,707
Plus Beginning Total Working Capital	787,392	897,438	871,048	-	787,392	757,890	29,502	787,392	-
Equals Ending Total Working Capital:	897,438	871,048	921,072	-	921,072	736,917	184,155	890,364	30,707
Working Capital Detail:									
Repair Reserve (1% of PPE):	164,890	164,890	164,890	-	164,890				
Working Capital Designated for CapEx	292,527	292,527	366,527	-	366,527				
Undesignated Working Capital	440,020	413,630	389,654	-	389,654				
Total Working Capital:	897,438	871,048	921,072	-	921,072				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	1,370.08	1,182.59	1,284.76	-	1,310.84				
Total Working Capital Less Repair Reserve	1,118.35	958.72	1,054.76	-	1,076.17				
Undesignated Working Capital	671.76	561.57	543.51	-	554.54				
Working Capital Calculation:									
Current Assets	947,625	921,740	972,169	-	972,169				
Current Liabilities	(405)	(910)	(1,315)	-	(1,315)				
CPLTD	(49,782)	(49,782)	(49,782)	-	(49,782)				
Total Working Capital	897,438	871,048	921,072	-	921,072				

[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
90935 - Bulk Water Line Repair	\$ -	\$ -	\$ -	\$ -	\$ 74,000.00	\$ -	\$ -	\$ -	\$ 74,000.00
Totals:	\$ -	\$ -	\$ -	\$ -	\$ 366,526.71	\$ -	\$ -	\$ -	\$ 366,526.71



Balance Sheet

Through 03/31/21

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.	366,526.71	192,811.71	173,715.00	90.10
	1030 - Totals	\$366,526.71	\$192,811.71	\$173,715.00	90.10%
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	\$366,526.71	\$230,336.16	\$136,190.55	59.13%
	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	(174,000.00)			
	Fund Expenses	.00			
	FUND EQUITY TOTALS	\$366,526.71	\$257,420.71	\$109,106.00	42.38%
	LIABILITIES AND FUND EQUITY TOTALS	\$366,526.71	\$257,420.71	\$109,106.00	42.38%
Fund	780 - Capital Project-GPIP Totals	\$0.00	(\$27,084.55)	\$27,084.55	100.00%
Fund Type	Capital Projects Funds Totals	\$0.00	(\$27,084.55)	\$27,084.55	100.00%



Balance Sheet

Through 03/31/21

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.	534,059.91	613,739.10	(79,679.19)	(12.98)
	1030 - Totals	\$534,059.91	\$613,739.10	(\$79,679.19)	(12.98%)
1050					
1050.000	Accts Rec.-Misc Billing	22,250.83	37,924.50	(15,673.67)	(41.33)
	1050 - Totals	\$22,250.83	\$37,924.50	(\$15,673.67)	(41.33%)
1070					
1070.010	Notes Receivable	21,279.81	30,158.57	(8,878.76)	(29.44)
	1070 - Totals	\$21,279.81	\$30,158.57	(\$8,878.76)	(29.44%)
1200					
1200.020	Prepaid Insurance	5,214.32	5,626.27	(411.95)	(7.32)
	1200 - Totals	\$5,214.32	\$5,626.27	(\$411.95)	(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 03/31/21

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	(117,136.03)	(92,475.79)	(24,660.24)	(26.67)
1600 - Totals		(\$117,136.03)	(\$92,475.79)	(\$24,660.24)	(26.67%)
1610					
1610.000	Accumulated Depr. Land Im	(1,614,207.00)	(1,468,541.84)	(145,665.16)	(9.92)
1610 - Totals		(\$1,614,207.00)	(\$1,468,541.84)	(\$145,665.16)	(9.92%)
1620					
1620.000	Accumulated Depr Ut Plant	(947,564.22)	(885,044.07)	(62,520.15)	(7.06)
1620 - Totals		(\$947,564.22)	(\$885,044.07)	(\$62,520.15)	(7.06%)
1630					
1630.000	Accumulated Depr Harbor	(616,384.28)	(425,744.73)	(190,639.55)	(44.78)
1630 - Totals		(\$616,384.28)	(\$425,744.73)	(\$190,639.55)	(44.78%)
1640					
1640.000	Accumulated Depr Building	(104,210.81)	(92,670.26)	(11,540.55)	(12.45)
1640 - Totals		(\$104,210.81)	(\$92,670.26)	(\$11,540.55)	(12.45%)
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		\$17,237,652.86	\$17,695,595.08	(\$457,942.22)	(2.59%)
	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 03/31/21

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	(127,091.30)			
	Fund Expenses	491,606.41			
	FUND EQUITY TOTALS	\$17,187,870.50	\$17,914,399.51	(\$726,529.01)	(4.06%)
	LIABILITIES AND FUND EQUITY TOTALS	\$17,237,652.86	\$18,013,964.00	(\$776,311.14)	(4.31%)
Fund	270 - Gary Paxton Industrial Park Totals	\$0.00	(\$318,368.92)	\$318,368.92	100.00%
Fund Type	Enterprise Funds Totals	\$0.00	(\$318,368.92)	\$318,368.92	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$345,453.47)	\$345,453.47	100.00%
	Grand Totals	\$0.00	(\$345,453.47)	\$345,453.47	100.00%



Income Statement

Through 03/31/21

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
3950.270	Transfer In GPIP	25,000.00	.00	.00	25,000.00	0	.00
3950.540	Transfer in from fund 540	74,000.00	.00	74,000.00	.00	100	.00
	3950 - Totals	\$199,000.00	\$0.00	\$174,000.00	\$25,000.00	87%	\$0.00
Department	390 - Cash Basis Receipts Totals	\$199,000.00	\$0.00	\$174,000.00	\$25,000.00	87%	\$0.00
Division	300 - Revenue Totals	\$199,000.00	\$0.00	\$174,000.00	\$25,000.00	87%	\$0.00
	REVENUE TOTALS	\$199,000.00	\$0.00	\$174,000.00	\$25,000.00	87%	\$0.00
	EXPENSE						
Division	600 - Operations						
Department	630 - Operations						
5212							
5212.000	Contracted/Purchased Serv	199,000.00	.00	.00	199,000.00	0	22,126.35
	5212 - Totals	\$199,000.00	\$0.00	\$0.00	\$199,000.00	0%	\$22,126.35
5214							
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	4,958.20
	5214 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$4,958.20
Department	630 - Operations Totals	\$199,000.00	\$0.00	\$0.00	\$199,000.00	0%	\$27,084.55
Division	600 - Operations Totals	\$199,000.00	\$0.00	\$0.00	\$199,000.00	0%	\$27,084.55
	EXPENSE TOTALS	\$199,000.00	\$0.00	\$0.00	\$199,000.00	0%	\$27,084.55
Fund	780 - Capital Project-GPIP Totals						
	REVENUE TOTALS	199,000.00	.00	174,000.00	25,000.00	87%	.00
	EXPENSE TOTALS	199,000.00	.00	.00	199,000.00	0%	27,084.55
Fund	780 - Capital Project-GPIP Net Gain (Loss)	\$0.00	\$0.00	\$174,000.00	\$174,000.00	+++	(\$27,084.55)
Fund Type	Capital Projects Funds Totals						
	REVENUE TOTALS	199,000.00	.00	174,000.00	25,000.00	87%	.00
	EXPENSE TOTALS	199,000.00	.00	.00	199,000.00	0%	27,084.55
Fund Type	Capital Projects Funds Net Gain (Loss)	\$0.00	\$0.00	\$174,000.00	\$174,000.00	+++	(\$27,084.55)



Income Statement

Through 03/31/21

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	3,525.19	24,492.54	5,507.46	82	17,463.88
	3442 - Totals	\$30,000.00	\$3,525.19	\$24,492.54	\$5,507.46	82%	\$17,463.88
3473							
3473.000	GPIP Dock Tariff Charges	7,000.00	3,084.75	10,398.76	(3,398.76)	149	5,564.12
3473.001	Freight Storage	.00	.00	.00	.00	+++	657.04
3473.005	Fuel Flowage	.00	.00	7,604.98	(7,604.98)	+++	3,347.69
	3473 - Totals	\$7,000.00	\$3,084.75	\$18,003.74	(\$11,003.74)	257%	\$9,568.85
	Department 340 - Operating Revenue Totals	\$37,000.00	\$6,609.94	\$42,496.28	(\$5,496.28)	115%	\$27,032.73
Department 360 - Uses of Prop & Investment							
3601							
3601.000	Rent - Land	122,755.00	7,401.69	17,906.50	104,848.50	15	52,093.89
	3601 - Totals	\$122,755.00	\$7,401.69	\$17,906.50	\$104,848.50	15%	\$52,093.89
3602							
3602.000	Rent - Building	.00	.00	46,994.09	(46,994.09)	+++	69,652.26
	3602 - Totals	\$0.00	\$0.00	\$46,994.09	(\$46,994.09)	+++	\$69,652.26
3610							
3610.000	Interest Income	12,000.00	904.39	8,370.68	3,629.32	70	12,726.16
	3610 - Totals	\$12,000.00	\$904.39	\$8,370.68	\$3,629.32	70%	\$12,726.16
	Department 360 - Uses of Prop & Investment Totals	\$134,755.00	\$8,306.08	\$73,271.27	\$61,483.73	54%	\$134,472.31
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	5,134.69	(5,134.69)	+++	.00
	3807 - Totals	\$0.00	\$0.00	\$5,134.69	(\$5,134.69)	+++	\$0.00
	Department 380 - Miscellaneous Totals	\$0.00	\$0.00	\$5,134.69	(\$5,134.69)	+++	\$0.00
Department 390 - Cash Basis Receipts							
3950							
3950.173	Transfer In SCIP Conting	11,000.00	578.81	6,189.06	4,810.94	56	9,194.87
3950.540	Transfer in from fund 540	30,000.00	.00	.00	30,000.00	0	30,000.00
	3950 - Totals	\$41,000.00	\$578.81	\$6,189.06	\$34,810.94	15%	\$39,194.87
	Department 390 - Cash Basis Receipts Totals	\$41,000.00	\$578.81	\$6,189.06	\$34,810.94	15%	\$39,194.87
	Division 300 - Revenue Totals	\$212,755.00	\$15,494.83	\$127,091.30	\$85,663.70	60%	\$200,699.91
	REVENUE TOTALS	\$212,755.00	\$15,494.83	\$127,091.30	\$85,663.70	60%	\$200,699.91



Income Statement

Through 03/31/21

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 600 - Operations							
Department 630 - Operations							
5203							
5203.001	Electric	20,000.00	1,551.40	12,928.01	7,071.99	65	11,436.99
5203.005	Heating Fuel	17,000.00	.00	.00	17,000.00	0	.00
	5203 - Totals	\$37,000.00	\$1,551.40	\$12,928.01	\$24,071.99	35%	\$11,436.99
5204							
5204.000	Telephone	1,200.00	238.08	1,058.31	141.69	88	1,065.89
	5204 - Totals	\$1,200.00	\$238.08	\$1,058.31	\$141.69	88%	\$1,065.89
5205							
5205.000	Insurance	22,505.00	1,738.11	14,617.11	7,887.89	65	16,432.82
	5205 - Totals	\$22,505.00	\$1,738.11	\$14,617.11	\$7,887.89	65%	\$16,432.82
5207							
5207.000	Repairs & Maintenance	15,000.00	1,474.32	1,611.49	13,388.51	11	.00
	5207 - Totals	\$15,000.00	\$1,474.32	\$1,611.49	\$13,388.51	11%	\$0.00
5208							
5208.000	Bldg Repair & Maint	.00	.00	.00	.00	+++	359.52
	5208 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$359.52
5212							
5212.000	Contracted/Purchased Serv	112,725.00	.00	71,779.24	40,945.76	64	70,583.43
	5212 - Totals	\$112,725.00	\$0.00	\$71,779.24	\$40,945.76	64%	\$70,583.43
5214							
5214.000	Interdepartment Services	64,944.00	6,027.65	50,056.54	14,887.46	77	52,807.83
	5214 - Totals	\$64,944.00	\$6,027.65	\$50,056.54	\$14,887.46	77%	\$52,807.83
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)	+++	30,169.40
	5225 - Totals	\$0.00	\$0.00	\$522.00	(\$522.00)	+++	\$30,169.40
5226							
5226.000	Advertising	2,500.00	174.34	457.24	2,042.76	18	.00
	5226 - Totals	\$2,500.00	\$174.34	\$457.24	\$2,042.76	18%	\$0.00
5230							
5230.000	Bad Debts	1,000.00	.00	.00	1,000.00	0	2,146.97
	5230 - Totals	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0%	\$2,146.97



Income Statement

Through 03/31/21

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 600 - Operations							
Department 630 - Operations							
5231							
5231.000	Credit Card Expense	500.00	335.84	819.47	(319.47)	164	834.09
5231 - Totals		\$500.00	\$335.84	\$819.47	(\$319.47)	164%	\$834.09
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	\$11,539.74	\$153,849.41	\$105,524.59	59%	\$185,836.94
Division 600 - Operations Totals		\$259,374.00	\$11,539.74	\$153,849.41	\$105,524.59	59%	\$185,836.94
Division 640 - Depreciation/Amortization							
6101							
6101.000	Amortization	24,660.00	2,055.02	18,495.18	6,164.82	75	18,495.18
6101 - Totals		\$24,660.00	\$2,055.02	\$18,495.18	\$6,164.82	75%	\$18,495.18
6201							
6201.000	Depreciation-Land Improve	144,725.00	12,105.20	108,946.80	35,778.20	75	108,544.05
6201 - Totals		\$144,725.00	\$12,105.20	\$108,946.80	\$35,778.20	75%	\$108,544.05
6202							
6202.000	Depreciation-Plants	62,520.00	5,210.01	46,890.09	15,629.91	75	46,890.18
6202 - Totals		\$62,520.00	\$5,210.01	\$46,890.09	\$15,629.91	75%	\$46,890.18
6203							
6203.000	Depreciation-Harbors	189,219.00	15,835.92	142,523.28	46,695.72	75	141,915.06
6203 - Totals		\$189,219.00	\$15,835.92	\$142,523.28	\$46,695.72	75%	\$141,915.06
6205							
6205.000	Depreciation-Buildings	11,540.00	961.71	8,655.39	2,884.61	75	8,655.48
6205 - Totals		\$11,540.00	\$961.71	\$8,655.39	\$2,884.61	75%	\$8,655.48
Division 640 - Depreciation/Amortization Totals		\$432,664.00	\$36,167.86	\$325,510.74	\$107,153.26	75%	\$324,499.95
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 03/31/21




















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	25,000.00	1,762.59	12,246.26	12,753.74	49	8,731.94
7200 - Totals		\$25,000.00	\$1,762.59	\$12,246.26	\$12,753.74	49%	\$8,731.94
Division 680 - Transfers Between Funds Totals		\$25,000.00	\$1,762.59	\$12,246.26	\$12,753.74	49%	\$8,731.94
EXPENSE TOTALS		\$768,439.00	\$49,470.19	\$491,606.41	\$276,832.59	64%	\$519,068.83
Fund 270 - Gary Paxton Industrial Park Totals							
REVENUE TOTALS		212,755.00	15,494.83	127,091.30	85,663.70	60%	200,699.91
EXPENSE TOTALS		768,439.00	49,470.19	491,606.41	276,832.59	64%	519,068.83
Fund 270 - Gary Paxton Industrial Park Net Gain (Loss)		(\$555,684.00)	(\$33,975.36)	(\$364,515.11)	\$191,168.89	66%	(\$318,368.92)
Fund Type Enterprise Funds Totals							
REVENUE TOTALS		212,755.00	15,494.83	127,091.30	85,663.70	60%	200,699.91
EXPENSE TOTALS		768,439.00	49,470.19	491,606.41	276,832.59	64%	519,068.83
Fund Type Enterprise Funds Net Gain (Loss)		(\$555,684.00)	(\$33,975.36)	(\$364,515.11)	\$191,168.89	66%	(\$318,368.92)
Fund Category Proprietary Funds Totals							
REVENUE TOTALS		411,755.00	15,494.83	301,091.30	110,663.70	73%	200,699.91
EXPENSE TOTALS		967,439.00	49,470.19	491,606.41	475,832.59	51%	546,153.38
Fund Category Proprietary Funds Net Gain (Loss)		(\$555,684.00)	(\$33,975.36)	(\$190,515.11)	\$365,168.89	34%	(\$345,453.47)
Grand Totals							
REVENUE TOTALS		411,755.00	15,494.83	301,091.30	110,663.70	73%	200,699.91
EXPENSE TOTALS		967,439.00	49,470.19	491,606.41	475,832.59	51%	546,153.38
Grand Total Net Gain (Loss)		(\$555,684.00)	(\$33,975.36)	(\$190,515.11)	\$365,168.89	34%	(\$345,453.47)

Information Technology Fund
Financial Analysis
As Of, And For the Fiscal Quarter Ending, March 31, 2021

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	1,176,085	 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)	(21,392)	 Decreased	 Over Pro-Rated 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)	155,649	 Decreased	 Did Not Meet Plan	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)	(25,652)	 Decreased	 Did Not Meet Plan	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>))	(113,980)	 Decreased	 Did Not Meet Plan	In this fund, asset replacement is especially important as technology quickly becomes obsolete
Total Working Capital (What total resources are available in the fund)	420,318	 Greater Than Prior Year	 Did Not Meet Plan	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	 Not Meaningfully Different	 Met Plan	Working capital temporarily increased due to transfers for project funding
Undesignated Working Capital (How much of the fund's resources are available?)	420,318	 Greater Than Prior Year	 Did Not Meet Plan	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)	123.47	 Greater Than Prior Year	 Did Not Meet Plan	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?)	123.47	 Greater Than Prior Year	 Did Not Meet Plan	Working capital temporarily increased due to transfers for project funding
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The financial results for the MIS/Information Technology Fund for the first three fiscal quarters decreased from FY2020 levels for most metrics and also fell short of plan. The primary reason was an increase in operating costs, which were up \$112.5K, or 12.4% over FY2020. Repair and maintenance costs in particular rose by \$65.2K, or 65.5%.

Revenue was \$1,176.1K, equal to plan; compared to prior year, revenue increased by \$11.3K, or 1.0%.

Net income was (\$25.7K), a decrease of (\$137.5K) from FY2020 and a negative variance of (\$91.0K) from plan. Again, the significant contributing factor to the year over year decline in net income was the increase in operating costs.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$155.7K, a decrease of (\$169.2K) from FY2020. The variance with planned results was negative, at (\$21.4K) below planned levels.

Total working capital as of March 31st, 2021 was \$420.3K, an increase of \$77.8K from March 31, 2020 but (\$30.5K) under plan. Undesignated working capital as of March 31, 2021 was \$420.3K.

The focus of the IT Fund has been to begin generating cash flow from its operations in order to build its negative working capital position. Positive progress towards this goal has been achieved through the first three fiscal quarters of FY2020, as working capital has increased by \$154.7K; however, the increase is only 76% of the planned increase due to increased operating costs.

It is important to continue to note that funding for information technology needs will never be static. As the pace of information technology transformation of the workplace continues to accelerate, ever-increasing needs for capital spending will continually arise. In particular, the Covid-19 pandemic, with its associated requirements for remote work and teleconferencing, has markedly increased the need for enhanced information technology.

Accordingly, it is imperative to analyze any large increases in working capital in the Fund, and, ensure that such increases are not the result of deferred investment in technology. 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 - 75%)	Variance To FY2021 Plan
Revenue:									
Data Processing Charges	388,035	388,034	388,035	-	1,164,104	1,155,600	8,504	1,164,107	(3)
Other Operating Revenue	<u>3,994</u>	<u>3,994</u>	<u>3,993</u>	<u>-</u>	<u>11,981</u>	<u>9,230</u>	<u>2,752</u>	<u>11,981</u>	<u>(0)</u>
Total Revenue:	392,029	392,028	392,028	-	1,176,085	1,164,830	11,256	1,176,088	(3)
Cost of Sales:									
Operations	407,266	297,483	315,687	-	1,020,436	907,926	(112,510)	999,044	(21,392)
Depreciation	<u>60,116</u>	<u>60,117</u>	<u>60,116</u>	<u>-</u>	<u>180,349</u>	<u>146,360</u>	<u>(33,989)</u>	<u>119,967</u>	<u>(60,382)</u>
Total Cost of Sales:	<u>467,382</u>	<u>357,600</u>	<u>375,803</u>	<u>-</u>	<u>1,200,785</u>	<u>1,054,286</u>	<u>(146,499)</u>	<u>1,119,011</u>	<u>(81,774)</u>
Gross Margin:	(75,353)	34,428	16,225	-	(24,700)	110,544	157,755	57,077	(81,777)
	-19.22%	8.78%	4.14%		-2.10%	9.49%	1401.58%	4.85%	-6.95%
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)	34,428	16,225	-	(24,700)	110,544	(135,244)	57,077	(81,777)
	-19.22%	8.78%	4.14%		-2.10%	9.49%	-1201.58%	4.85%	-6.95%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	1,551	(263)	3,061	-	4,349	9,212	(4,863)	13,500	(9,151)
Transfers out/Interest expense	<u>(1,767)</u>	<u>(1,767)</u>	<u>(1,767)</u>	<u>-</u>	<u>(5,301)</u>	<u>(7,950)</u>	<u>2,650</u>	<u>(5,300)</u>	<u>(0)</u>
Total Non-operating Revenue & Expense:	<u>(216)</u>	<u>(2,030)</u>	<u>1,294</u>	<u>-</u>	<u>(952)</u>	<u>1,262</u>	<u>(2,214)</u>	<u>8,200</u>	<u>(9,151)</u>
Net Income:	<u>(75,569)</u>	<u>32,398</u>	<u>17,519</u>	<u>-</u>	<u>(25,652)</u>	<u>111,806</u>	<u>(137,457)</u>	<u>65,276</u>	<u>(90,928)</u>
	-19.28%	8.26%	4.47%		-2.18%	9.60%	-1221.24%	5.55%	-7.73%
Earnings Before Interest and Depreciation (EBIDA):	(15,237)	94,545	76,341	-	155,649	256,904	(169,233)	177,044	(21,395)
	-3.89%	24.12%	19.47%		13.23%	22.06%	-1503.55%	15.05%	-1.82%
<u>Debt Principal Coverage</u>									
Simple Cash Flow (Net Income Plus Depreciation)	(15,453)	92,515	77,635	-	154,698	258,166	(103,468)	185,243	(30,546)
Debt Principal	<u>29,443</u>	<u>29,443</u>	<u>29,443</u>	<u>-</u>	<u>88,328</u>	<u>88,329</u>	<u>(1)</u>	<u>88,328</u>	<u>1</u>
Debt Principal Coverage Surplus/Deficit	<u>(44,895)</u>	<u>63,073</u>	<u>48,192</u>	<u>-</u>	<u>66,370</u>	<u>169,837</u>	<u>(103,468)</u>	<u>96,916</u>	<u>(30,546)</u>
Debt Principal Coverage Percentage	100.00%	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)	(44,895)	63,073	48,192	-	66,370	169,837	(103,468)	96,916	(30,546)
Depreciation	<u>60,116</u>	<u>60,117</u>	<u>60,116</u>	<u>-</u>	<u>180,349</u>	<u>146,360</u>	<u>33,989</u>	<u>180,349</u>	<u>-</u>
Cash Accumulated For/(Taken From) Asset Replacement	<u>(105,011)</u>	<u>2,956</u>	<u>(11,924)</u>	<u>-</u>	<u>(113,980)</u>	<u>23,477</u>	<u>(137,457)</u>	<u>(83,433)</u>	<u>(30,546)</u>
<u>Working Capital</u>									
Cash Flow:									
Net Income Plus Depreciation Less Principal	(44,895)	63,073	48,192	-	66,370	169,837	(103,468)	96,916	(30,546)

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L - 75%)	Variance To FY2021 Plan
CapEx, Accruals, and other Balance Sheet Changes	29,441	30,994	27,892	-	88,327	(178,171)	266,498	88,327	-
Increase in (Decrease in) Working Capital	(15,454)	94,067	76,084	-	154,697	(8,334)	163,031	185,243	(30,546)
Plus Beginning Total Working Capital	265,621	250,167	344,234	-	265,621	350,860	(85,239)	265,621	-
Equals Ending Total Working Capital:	250,167	344,234	420,318	-	420,318	342,526	77,792	450,864	(30,546)
Working Capital Detail:									
Repair Reserve (1% of PPE):	31,671	31,671	31,671	-	31,671				
Working Capital Designated for CapEx	-	-	-	-	-				
Undesignated Working Capital	218,496	312,562	388,646	-	388,646				
Total Working Capital:	250,167	344,234	420,318	-	420,318				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	60.42	117.19	133.99	-	123.47				
Total Working Capital Less Repair Reserve:	52.77	106.41	123.89	-	114.17				
Undesignated Working Capital	52.77	106.41	123.89	-	114.17				
Working Capital Calculation:									
Current Assets	398,411	494,245	572,096	-	572,096				
Current Liabilities	(30,475)	(32,242)	(34,009)	-	(34,009)				
CPLTD	(117,769)	(117,769)	(117,769)	-	(117,769)				
Total Working Capital	250,167	344,234	420,318	-	420,318				



Balance Sheet

Through 03/31/21

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.	557,699.04	433,563.17	124,135.87	28.63
1030 - Totals		\$557,699.04	\$433,563.17	\$124,135.87	28.63%
1200					
1200.020	Prepaid Insurance	6,324.93	4,295.97	2,028.96	47.23
1200.030	Prepaid Workers Compensation Insurance	278.03	154.48	123.55	79.98
1200 - Totals		\$6,602.96	\$4,450.45	\$2,152.51	48.37%
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	(17,357.64)	(15,940.68)	(1,416.96)	(8.89)
1640 - Totals		(\$17,357.64)	(\$15,940.68)	(\$1,416.96)	(8.89%)
1650					
1650.000	Accumulated Depr Equipmnt	(2,369,288.98)	(2,097,743.94)	(271,545.04)	(12.94)
1650 - Totals		(\$2,369,288.98)	(\$2,097,743.94)	(\$271,545.04)	(12.94%)



Balance Sheet

Through 03/31/21

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	(7,833.56)	(6,340.85)	(1,492.71)	(23.54)
1670 - Totals		(\$7,833.56)	(\$6,340.85)	(\$1,492.71)	(23.54%)
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		\$1,289,475.91	\$1,089,083.03	\$200,392.88	18.40%
	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 03/31/21

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	(1,180,433.88)			
	Fund Expenses	1,196,181.93			
	FUND EQUITY TOTALS	\$475,209.38	\$300,628.64	\$174,580.74	58.07%
	LIABILITIES AND FUND EQUITY TOTALS	\$1,289,475.91	\$1,274,084.07	\$15,391.84	1.21%
Fund	300 - Information Technology Fund Totals	\$0.00	(\$185,001.04)	\$185,001.04	100.00%
Fund Type	Internal Service Funds Totals	\$0.00	(\$185,001.04)	\$185,001.04	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$185,001.04)	\$185,001.04	100.00%
	Grand Totals	\$0.00	(\$185,001.04)	\$185,001.04	100.00%



Income Statement

Through 03/31/21

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	11,981.25	3,993.75	75	8,577.00
	3101 - Totals	\$15,975.00	\$3,993.75	\$11,981.25	\$3,993.75	75%	\$8,577.00
	Department 310 - State Revenue Totals	\$15,975.00	\$3,993.75	\$11,981.25	\$3,993.75	75%	\$8,577.00
Department 340 - Operating Revenue							
3471							
3471.000	D/P Monthly Billing	1,552,142.00	129,344.89	1,164,104.01	388,037.99	75	1,155,600.00
	3471 - Totals	\$1,552,142.00	\$129,344.89	\$1,164,104.01	\$388,037.99	75%	\$1,155,600.00
3491							
3491.000	Jobbing-Labor	.00	.00	.00	.00	+++	652.71
	3491 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$652.71
	Department 340 - Operating Revenue Totals	\$1,552,142.00	\$129,344.89	\$1,164,104.01	\$388,037.99	75%	\$1,156,252.71
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	18,000.00	520.23	4,348.62	13,651.38	24	9,211.53
	3610 - Totals	\$18,000.00	\$520.23	\$4,348.62	\$13,651.38	24%	\$9,211.53
	Department 360 - Uses of Prop & Investment Totals	\$18,000.00	\$520.23	\$4,348.62	\$13,651.38	24%	\$9,211.53
	Division 300 - Revenue Totals	\$1,586,117.00	\$133,858.87	\$1,180,433.88	\$405,683.12	74%	\$1,174,041.24
	REVENUE TOTALS	\$1,586,117.00	\$133,858.87	\$1,180,433.88	\$405,683.12	74%	\$1,174,041.24
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	297,892.00	18,132.72	185,092.48	112,799.52	62	178,558.73
5110.002	Holidays	.00	313.52	8,937.28	(8,937.28)	+++	9,322.64
5110.003	Sick Leave	.00	216.32	2,896.96	(2,896.96)	+++	2,224.38
5110.004	Overtime	.00	.00	629.58	(629.58)	+++	831.20
	5110 - Totals	\$297,892.00	\$18,662.56	\$197,556.30	\$100,335.70	66%	\$190,936.95
5120							
5120.001	Annual Leave	12,837.00	4,532.64	19,491.60	(6,654.60)	152	24,948.57
5120.002	SBS	19,102.72	1,431.05	13,387.79	5,714.93	70	13,316.49
5120.003	Medicare	4,518.63	338.51	3,166.76	1,351.87	70	3,149.92
5120.004	PERS	81,511.53	9,096.69	55,737.91	25,773.62	68	56,071.85



Income Statement

Through 03/31/21

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							
5120.005	Health Insurance	107,146.92	9,636.70	85,284.79	21,862.13	80	73,074.56
5120.006	Life Insurance	47.64	3.97	35.73	11.91	75	35.73
5120.007	Workmen's Compensation	1,374.42	79.36	742.43	631.99	54	999.29
5120.011	PERS on Behalf	.00	.00	3,993.75	(3,993.75)	+++	.00
5120 - Totals		\$226,538.86	\$25,118.92	\$181,840.76	\$44,698.10	80%	\$171,596.41
5201							
5201.000	Training and Travel	15,000.00	.00	.00	15,000.00	0	1,616.10
5201 - Totals		\$15,000.00	\$0.00	\$0.00	\$15,000.00	0%	\$1,616.10
5204							
5204.000	Telephone	168,840.00	40,227.88	193,470.30	(24,630.30)	115	166,358.30
5204.001	Cell Phone Stipend	1,200.00	75.00	675.00	525.00	56	675.00
5204 - Totals		\$170,040.00	\$40,302.88	\$194,145.30	(\$24,105.30)	114%	\$167,033.30
5205							
5205.000	Insurance	17,000.00	2,108.30	16,619.46	380.54	98	11,869.86
5205 - Totals		\$17,000.00	\$2,108.30	\$16,619.46	\$380.54	98%	\$11,869.86
5206							
5206.000	Supplies	15,051.99	124.43	1,518.52	13,533.47	10	1,141.93
5206 - Totals		\$15,051.99	\$124.43	\$1,518.52	\$13,533.47	10%	\$1,141.93
5207							
5207.000	Repairs & Maintenance	199,348.00	3,576.17	166,283.46	33,064.54	83	101,088.70
5207 - Totals		\$199,348.00	\$3,576.17	\$166,283.46	\$33,064.54	83%	\$101,088.70
5208							
5208.000	Bldg Repair & Maint	5,961.00	1,490.25	4,470.75	1,490.25	75	.00
5208 - Totals		\$5,961.00	\$1,490.25	\$4,470.75	\$1,490.25	75%	\$0.00
5212							
5212.000	Contracted/Purchased Serv	188,719.44	24,446.95	144,734.91	43,984.53	77	137,445.38
5212 - Totals		\$188,719.44	\$24,446.95	\$144,734.91	\$43,984.53	77%	\$137,445.38
5214							
5214.000	Interdepartment Services	84,175.00	7,014.58	63,131.22	21,043.78	75	67,721.22
5214 - Totals		\$84,175.00	\$7,014.58	\$63,131.22	\$21,043.78	75%	\$67,721.22
5221							
5221.000	Transportation/Vehicles	900.00	75.00	675.00	225.00	75	675.00
5221 - Totals		\$900.00	\$75.00	\$675.00	\$225.00	75%	\$675.00



Income Statement

Through 03/31/21

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							
5222							
5222.000	Postage	.00	.00	28.95	(28.95)	+++	178.11
5222 - Totals		\$0.00	\$0.00	\$28.95	(\$28.95)	+++	\$178.11
5223							
5223.000	Tools & Small Equipment	98,175.22	24,589.71	44,522.76	53,652.46	45	53,826.06
5223 - Totals		\$98,175.22	\$24,589.71	\$44,522.76	\$53,652.46	45%	\$53,826.06
5224							
5224.000	Dues & Publications	.00	.00	.00	.00	+++	2,606.88
5224 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,606.88
5226							
5226.000	Advertising	.00	.00	.00	.00	+++	48.65
5226 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$48.65
5290							
5290.000	Other Expenses	.00	.00	305.61	(305.61)	+++	140.99
5290 - Totals		\$0.00	\$0.00	\$305.61	(\$305.61)	+++	\$140.99
Department 630 - Operations Totals		\$1,318,801.51	\$147,509.75	\$1,015,833.00	\$302,968.51	77%	\$907,925.54
Division 600 - Operations Totals		\$1,318,801.51	\$147,509.75	\$1,015,833.00	\$302,968.51	77%	\$907,925.54
Division 640 - Depreciation/Amortization							
6205							
6205.000	Depreciation-Buildings	1,161.00	118.08	1,062.72	98.28	92	1,062.72
6205 - Totals		\$1,161.00	\$118.08	\$1,062.72	\$98.28	92%	\$1,062.72
6206							
6206.000	Depreciation-Machinery	157,571.00	19,796.30	178,166.70	(20,595.70)	113	144,177.21
6206 - Totals		\$157,571.00	\$19,796.30	\$178,166.70	(\$20,595.70)	113%	\$144,177.21
6208							
6208.000	Deprec-Furniture/Fixtures	1,224.00	124.39	1,119.51	104.49	91	1,119.60
6208 - Totals		\$1,224.00	\$124.39	\$1,119.51	\$104.49	91%	\$1,119.60
Division 640 - Depreciation/Amortization Totals		\$159,956.00	\$20,038.77	\$180,348.93	(\$20,392.93)	113%	\$146,359.53



Income Statement

Through 03/31/21

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 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
Division 670 - Fixed Assets							
7106							
7106.000	Fixed Assets-Machinery	.00	.00	.00	.00	+++	304,757.21
	7106 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$304,757.21
	Division 670 - Fixed Assets Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$304,757.21
	EXPENSE TOTALS	\$1,603,594.51	\$167,548.52	\$1,196,181.93	\$407,412.58	75%	\$1,359,042.28
Fund 300 - Information Technology Fund Totals							
	REVENUE TOTALS	1,586,117.00	133,858.87	1,180,433.88	405,683.12	74%	1,174,041.24
	EXPENSE TOTALS	1,603,594.51	167,548.52	1,196,181.93	407,412.58	75%	1,359,042.28
Fund 300 - Information Technology Fund	Net Gain (Loss)	(\$17,477.51)	(\$33,689.65)	(\$15,748.05)	\$1,729.46	90%	(\$185,001.04)
Fund Type Internal Service Funds Totals							
	REVENUE TOTALS	1,586,117.00	133,858.87	1,180,433.88	405,683.12	74%	1,174,041.24
	EXPENSE TOTALS	1,603,594.51	167,548.52	1,196,181.93	407,412.58	75%	1,359,042.28
Fund Type Internal Service Funds	Net Gain (Loss)	(\$17,477.51)	(\$33,689.65)	(\$15,748.05)	\$1,729.46	90%	(\$185,001.04)
Fund Category Proprietary Funds Totals							
	REVENUE TOTALS	1,586,117.00	133,858.87	1,180,433.88	405,683.12	74%	1,174,041.24
	EXPENSE TOTALS	1,603,594.51	167,548.52	1,196,181.93	407,412.58	75%	1,359,042.28
Fund Category Proprietary Funds	Net Gain (Loss)	(\$17,477.51)	(\$33,689.65)	(\$15,748.05)	\$1,729.46	90%	(\$185,001.04)
Grand Totals							
	REVENUE TOTALS	1,586,117.00	133,858.87	1,180,433.88	405,683.12	74%	1,174,041.24
	EXPENSE TOTALS	1,603,594.51	167,548.52	1,196,181.93	407,412.58	75%	1,359,042.28
	Grand Total Net Gain (Loss)	(\$17,477.51)	(\$33,689.65)	(\$15,748.05)	\$1,729.46	90%	(\$185,001.04)



Central Garage Fund

Financial Analysis

As Of, And For the Fiscal Quarter Ending, March 31, 2021

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	1,298,182	 Decreased	 Met 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)	158,539	 Increased	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)	806,014	 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)	543,286	 Decreased	 Met 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>))	505,786	 Decreased	 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)	5,376,759	 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)	5,226,759	 Increased	 Met Plan	Vehicle replacement funding adequately addresses vehicle replacement needs
Undesignated Working Capital (How much of the fund's resources are available?)	150,000	 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)	3,238.09	 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?)	90.34	 More Than Prior Year	 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.

Revenue was \$1,298.2K, (\$78.0K) or -5.7%, under plan; compared to prior year, revenue declined by (\$12.5K), or -9.5%. Fuel and labor billing charges showed the largest drop of (\$56.6K), or -30.7% from 2020.

Net income was \$543.3K, a decrease of (\$101.8K) from FY2020 and a negative variance of (\$13.0K) from plan. The significant contributing factors to the year over year decline in net income was an increase of \$106.0K in depreciation expense.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was \$806.0K, a decrease of (\$36.4K) from FY2020. The variance with planned results was positive, however, at \$111.9K above planned levels.

Total working capital as of March 31st, 2021 was \$5,376.8K, an increase of \$428.1K from March 31, 2020 and \$191.0K greater than plan. All working capital in the Central Garage Fund is considered designated for capital expenditures except for a constant \$150K.

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 - 75%)	Variance To FY2021 Plan
Revenue:									
Vehicle Billings	342,909	349,959	343,069	-	1,035,937	1,082,127	(46,190)	1,032,380	3,557
Other Operating Revenue	<u>61,822</u>	<u>79,071</u>	<u>121,352</u>	<u>-</u>	<u>262,245</u>	<u>294,057</u>	<u>(31,812)</u>	<u>278,306</u>	<u>(16,061)</u>
Total Revenue:	404,731	429,030	464,421	-	1,298,182	1,376,184	(78,002)	1,310,686	(12,504)
Cost of Sales:									
Operations	61,252	113,397	91,595	-	266,244	326,327	60,083	407,718	141,474
Depreciation	<u>126,901</u>	<u>157,433</u>	<u>142,167</u>	<u>-</u>	<u>426,501</u>	<u>320,483</u>	<u>(106,018)</u>	<u>320,794</u>	<u>(105,707)</u>
Total Cost of Sales:	188,153	270,830	233,762	-	692,745	646,810	(45,935)	728,512	35,767
Gross Margin:	216,578	158,200	230,659	-	605,437	729,374	(32,067)	582,174	23,263
	53.51%	36.87%	49.67%		46.64%	53.00%	41.11%	44.42%	2.22%
Selling and Administrative Expenses	68,015	77,795	80,114	-	225,924	207,439	306,038	208,859	17,065
Earnings Before Interest (EBI):	148,563	80,405	150,545	-	379,513	521,935	(142,422)	373,315	6,198
	36.71%	18.74%	32.42%		29.23%	37.93%	182.59%	28.48%	0.75%
Non-operating Revenue and Expense:									
Interest and Transfers In/(Out):	110,860	15,227	39,561	-	165,648	126,176	39,472	184,855	(19,207)
Interest Expense:	<u>(625)</u>	<u>(625)</u>	<u>(625)</u>	<u>-</u>	<u>(1,875)</u>	<u>(3,750)</u>	<u>1,875</u>	<u>(1,875)</u>	<u>-</u>
Total Non-operating Revenue & Expense:	110,235	14,602	38,936	-	163,773	122,426	41,347	182,980	(19,207)
Net Income:	258,798	95,007	189,481	-	543,286	644,361	(101,075)	556,295	(13,009)
	63.94%	22.14%	40.80%		41.85%	46.82%	129.58%	42.44%	-0.59%
Earnings Before Interest and Depreciation (EBIDA):	275,464	237,838	292,712	-	806,014	842,418	(36,404)	694,109	111,906
	68.06%	55.44%	63.03%		62.09%	61.21%	46.67%	52.96%	9.13%
<u>Debt Principal Coverage</u>									
Simple Cash Flow (Net Income Plus Depreciation)	385,699	252,440	331,648	-	969,787	964,844	4,943	877,089	92,699
Debt Principal	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>	<u>-</u>	<u>37,500</u>	<u>37,500</u>	<u>-</u>	<u>88,328</u>	<u>(50,828)</u>
Debt Principal Coverage Surplus/Deficit	<u>373,199</u>	<u>239,940</u>	<u>319,148</u>	<u>-</u>	<u>932,287</u>	<u>927,344</u>	<u>4,943</u>	<u>788,761</u>	<u>143,526</u>
Debt Principal Coverage Percentage	3085.59%	2019.52%	2653.18%		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	239,940	319,148	-	932,287	927,344	4,943	788,761	143,526
Depreciation	<u>126,901</u>	<u>157,433</u>	<u>142,167</u>	<u>-</u>	<u>426,501</u>	<u>320,483</u>	<u>106,018</u>	<u>426,501</u>	<u>-</u>
Cash Accumulated For/(Taken From) Asset Replacement	246,298	82,507	176,981	-	505,786	606,861	(101,075)	362,260	143,526
<u>Working Capital</u>									
Cash Flow:									
Net Income Plus Depreciation Less Principal	373,199	239,940	319,148	-	932,287	927,344	4,943	788,761	143,526

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L - 75%)	Variance To FY2021 Plan
CapEx, Accruals, and other Balance Sheet Changes	(73,991)	(499,684)	(93,571)	-	(667,246)	(231,905)	(435,341)	(714,744)	47,498
Increase in (Decrease in) Working Capital	299,208	(259,744)	225,577	-	265,041	695,439	(430,398)	74,017	191,024
Plus Beginning Total Working Capital	5,111,718	5,410,926	5,151,182	-	5,111,718	4,253,220	858,498	5,111,718	-
Equals Ending Total Working Capital:	5,410,926	5,151,182	5,376,759	-	5,376,759	4,948,659	428,100	5,185,735	191,024
Working Capital Detail:									
Repair Reserve :	4,150,223	4,402,664	4,628,241	-	4,628,241				
Working Capital Designated for CapEx	1,110,703	598,518	598,518	-	598,518				
Undesignated Working Capital	150,000	150,000	150,000	-	150,000				
Total Working Capital:	5,410,926	5,151,182	5,376,759	-	5,376,759				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	4,228.48	2,630.48	3,081.67	-	3,238.09				
Total Working Capital Less Repair Reserve:	985.20	382.23	429.01	-	450.79				
Undesignated Working Capital	117.22	76.60	85.97	-	90.34				
Working Capital Calculation:									
Current Assets	5,474,993	5,215,874	5,442,076	-	5,442,076				
Current Liabilities	(14,067)	(14,692)	(15,317)	-	(15,317)				
CPLTD	(50,000)	(50,000)	(50,000)	-	(50,000)				
Total Working Capital	5,410,926	5,151,182	5,376,759	-	5,376,759				



Balance Sheet

Through 03/31/21

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.	5,252,506.42	4,890,246.49	362,259.93	7.41
1030 - Totals		\$5,252,506.42	\$4,890,246.49	\$362,259.93	7.41%
1200					
1200.020	Prepaid Insurance	30,231.37	26,915.88	3,315.49	12.32
1200.030	Prepaid Workers Compensation Insurance	2,302.05	1,498.49	803.56	53.62
1200 - Totals		\$32,533.42	\$28,414.37	\$4,119.05	14.50%
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	(14,808.11)	(13,837.07)	(971.04)	(7.02)
1610 - Totals		(\$14,808.11)	(\$13,837.07)	(\$971.04)	(7.02%)



Balance Sheet

Through 03/31/21

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	(572,630.50)	(545,122.54)	(27,507.96)	(5.05)
1640 - Totals		(\$572,630.50)	(\$545,122.54)	(\$27,507.96)	(5.05%)
1650					
1650.000	Accumulated Depr Equipmnt	(875,088.32)	(840,474.75)	(34,613.57)	(4.12)
1650 - Totals		(\$875,088.32)	(\$840,474.75)	(\$34,613.57)	(4.12%)
1660					
1660.000	Accumulated Depr Vehicles	(4,896,711.14)	(4,415,175.63)	(481,535.51)	(10.91)
1660 - Totals		(\$4,896,711.14)	(\$4,415,175.63)	(\$481,535.51)	(10.91%)
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		\$8,676,011.24	\$8,358,201.51	\$317,809.73	3.80%
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

Through 03/31/21

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	(1,473,829.79)			
	Fund Expenses	1,633,413.44			
	FUND EQUITY TOTALS	\$8,361,005.63	\$7,751,584.64	\$609,420.99	7.86%
	LIABILITIES AND FUND EQUITY TOTALS	\$8,676,011.24	\$8,087,010.44	\$589,000.80	7.28%
Fund	310 - Central Garage Fund Totals	\$0.00	\$271,191.07	(\$271,191.07)	(100.00%)
Fund Type	Internal Service Funds Totals	\$0.00	\$271,191.07	(\$271,191.07)	(100.00%)
Fund Category	Proprietary Funds Totals	\$0.00	\$271,191.07	(\$271,191.07)	(100.00%)
	Grand Totals	\$0.00	\$271,191.07	(\$271,191.07)	(100.00%)



Income Statement

Through 03/31/21

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	6,214.50	2,071.50	75	3,866.00
	3101 - Totals	\$8,286.00	\$2,071.50	\$6,214.50	\$2,071.50	75%	\$3,866.00
	Department 310 - State Revenue Totals	\$8,286.00	\$2,071.50	\$6,214.50	\$2,071.50	75%	\$3,866.00
	Department 340 - Operating Revenue						
3481							
3481.000	Dept Monthly Billings	1,376,507.00	32,465.00	297,955.00	1,078,552.00	22	288,810.00
3481.001	Dept Vehicle Sinking Fund	.00	81,998.00	737,982.00	(737,982.00)	+++	793,737.00
3481.002	Dept Fuel Revenue	339,100.00	10,045.85	79,415.26	259,684.74	23	107,616.10
3481.004	Dept Labor Revenue	.00	6,900.00	47,950.00	(47,950.00)	+++	76,325.00
3481.005	Dept Oil Revenue	.00	376.00	2,180.00	(2,180.00)	+++	1,660.00
3481.006	Dept Filters Revenue	.00	.00	620.00	(620.00)	+++	510.00
3481.008	Dept Misc Revenue	.00	7,920.70	64,906.08	(64,906.08)	+++	38,517.39
	3481 - Totals	\$1,715,607.00	\$139,705.55	\$1,231,008.34	\$484,598.66	72%	\$1,307,175.49
3491							
3491.000	Jobbing-Labor	.00	.00	.00	.00	+++	5,542.96
	3491 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$5,542.96
	Department 340 - Operating Revenue Totals	\$1,715,607.00	\$139,705.55	\$1,231,008.34	\$484,598.66	72%	\$1,312,718.45
	Department 360 - Uses of Prop & Investment						
3602							
3602.000	Rent - Building	23,688.00	.00	23,688.00	.00	100	47,376.00
	3602 - Totals	\$23,688.00	\$0.00	\$23,688.00	\$0.00	100%	\$47,376.00
3610							
3610.000	Interest Income	92,000.00	4,850.84	49,792.91	42,207.09	54	66,176.03
	3610 - Totals	\$92,000.00	\$4,850.84	\$49,792.91	\$42,207.09	54%	\$66,176.03
3620							
3620.000	Sale of Fixed Assets	.00	.00	41,000.00	(41,000.00)	+++	8,551.00
	3620 - Totals	\$0.00	\$0.00	\$41,000.00	(\$41,000.00)	+++	\$8,551.00
	Department 360 - Uses of Prop & Investment Totals	\$115,688.00	\$4,850.84	\$114,480.91	\$1,207.09	99%	\$122,103.03



Income Statement

Through 03/31/21

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 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	6,271.04	(6,271.04)	+++	.00
3807 - Totals		\$0.00	\$0.00	\$6,271.04	(\$6,271.04)	+++	\$0.00
Department 380 - Miscellaneous Totals		\$0.00	\$0.00	\$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	60,000.00
3950.200	Transfer In Electric	75,507.00	.00	75,507.00	.00	100	.00
3950.210	Transfer In Water	21,425.00	.00	21,425.00	.00	100	.00
3950.230	Transfer In Solid Waste	14,722.00	.00	14,722.00	.00	100	.00
3950 - Totals		\$115,855.00	\$0.00	\$115,855.00	\$0.00	100%	\$60,000.00
Department 390 - Cash Basis Receipts Totals		\$115,855.00	\$0.00	\$115,855.00	\$0.00	100%	\$60,000.00
Division 300 - Revenue Totals		\$1,955,436.00	\$146,627.89	\$1,473,829.79	\$481,606.21	75%	\$1,498,687.48
REVENUE TOTALS		\$1,955,436.00	\$146,627.89	\$1,473,829.79	\$481,606.21	75%	\$1,498,687.48
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	107.08	301.98	(301.98)	+++	687.64
5202 - Totals		\$0.00	\$107.08	\$301.98	(\$301.98)	+++	\$687.64



Income Statement

Through 03/31/21

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 601 - Administration							
5203							
5203.001	Electric	30,000.00	3,869.41	28,425.25	1,574.75	95	25,956.80
5203.005	Heating Fuel	6,000.00	824.88	3,825.00	2,175.00	64	4,910.58
5203 - Totals		\$36,000.00	\$4,694.29	\$32,250.25	\$3,749.75	90%	\$30,867.38
5204							
5204.000	Telephone	2,388.00	322.39	1,430.63	957.37	60	1,425.75
5204 - Totals		\$2,388.00	\$322.39	\$1,430.63	\$957.37	60%	\$1,425.75
5205							
5205.000	Insurance	109,560.00	10,077.12	92,369.67	17,190.33	84	84,065.62
5205 - Totals		\$109,560.00	\$10,077.12	\$92,369.67	\$17,190.33	84%	\$84,065.62
5206							
5206.000	Supplies	800.00	5,175.18	5,175.18	(4,375.18)	647	165.70
5206 - Totals		\$800.00	\$5,175.18	\$5,175.18	(\$4,375.18)	647%	\$165.70
5207							
5207.000	Repairs & Maintenance	.00	.00	6,797.42	(6,797.42)	+++	.00
5207 - Totals		\$0.00	\$0.00	\$6,797.42	(\$6,797.42)	+++	\$0.00
5208							
5208.000	Bldg Repair & Maint	9,594.00	2,398.50	7,195.50	2,398.50	75	13,218.07
5208 - Totals		\$9,594.00	\$2,398.50	\$7,195.50	\$2,398.50	75%	\$13,218.07
5211							
5211.000	Data Processing Fees	10,692.00	891.00	8,019.00	2,673.00	75	7,851.78
5211 - Totals		\$10,692.00	\$891.00	\$8,019.00	\$2,673.00	75%	\$7,851.78
5212							
5212.000	Contracted/Purchased Serv	9,850.00	436.25	5,155.24	4,694.76	52	7,735.74
5212 - Totals		\$9,850.00	\$436.25	\$5,155.24	\$4,694.76	52%	\$7,735.74
5214							
5214.000	Interdepartment Services	83,312.00	7,871.58	65,689.68	17,622.32	79	60,761.04
5214 - Totals		\$83,312.00	\$7,871.58	\$65,689.68	\$17,622.32	79%	\$60,761.04
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



Income Statement

Through 03/31/21

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 601 - Administration							
5223							
5223.000	Tools & Small Equipment	3,000.00	.00	614.86	2,385.14	20	155.36
5223 - Totals		\$3,000.00	\$0.00	\$614.86	\$2,385.14	20%	\$155.36
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	+++	113.10
5231 - Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$113.10
5290							
5290.000	Other Expenses	.00	25.00	925.00	(925.00)	+++	392.00
5290 - Totals		\$0.00	\$25.00	\$925.00	(\$925.00)	+++	\$392.00
Department 601 - Administration Totals		\$278,479.21	\$31,998.39	\$225,924.41	\$52,554.80	81%	\$207,439.18
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	121,333.68	8,519.68	68,527.45	52,806.23	56	79,895.71
5110.002	Holidays	.00	.00	3,842.64	(3,842.64)	+++	4,768.24
5110.003	Sick Leave	.00	125.28	339.60	(339.60)	+++	2,058.86
5110.004	Overtime	.00	.00	1,221.48	(1,221.48)	+++	11,168.17
5110 - Totals		\$121,333.68	\$8,644.96	\$73,931.17	\$47,402.51	61%	\$97,890.98
5120							
5120.001	Annual Leave	.00	1,002.24	2,060.80	(2,060.80)	+++	2,336.84
5120.002	SBS	7,437.71	591.36	4,634.18	2,803.53	62	6,143.99
5120.003	Medicare	1,759.35	139.89	1,096.20	663.15	62	1,453.29
5120.004	PERS	34,979.72	4,193.88	20,774.98	14,204.74	59	25,907.52
5120.005	Health Insurance	50,618.28	2,878.13	22,552.54	28,065.74	45	34,894.08
5120.006	Life Insurance	22.20	1.85	13.97	8.23	63	16.65
5120.007	Workmen's Compensation	6,673.50	382.99	3,001.33	3,672.17	45	5,512.52
5120.011	PERS on Behalf	.00	.00	2,071.50	(2,071.50)	+++	.00
5120 - Totals		\$101,490.76	\$9,190.34	\$56,205.50	\$45,285.26	55%	\$76,264.89
5202							
5202.000	Uniforms	800.00	.00	214.99	585.01	27	.00
5202 - Totals		\$800.00	\$0.00	\$214.99	\$585.01	27%	\$0.00



Income Statement

Through 03/31/21

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							
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
5206							
5206.000	Supplies	230,000.00	10,764.50	89,426.11	140,573.89	39	115,672.95
5206 - Totals		\$230,000.00	\$10,764.50	\$89,426.11	\$140,573.89	39%	\$115,672.95
5207							
5207.000	Repairs & Maintenance	70,000.00	7,920.70	45,001.41	24,998.59	64	33,843.23
5207 - Totals		\$70,000.00	\$7,920.70	\$45,001.41	\$24,998.59	64%	\$33,843.23
5212							
5212.000	Contracted/Purchased Serv	16,200.00	500.00	1,464.74	14,735.26	9	2,485.00
5212 - Totals		\$16,200.00	\$500.00	\$1,464.74	\$14,735.26	9%	\$2,485.00
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	170.05
5226 - Totals		\$1,200.00	\$0.00	\$0.00	\$1,200.00	0%	\$170.05
Department 630 - Operations Totals		\$543,624.44	\$37,020.50	\$266,243.92	\$277,380.52	49%	\$326,327.10
Division 600 - Operations Totals		\$822,103.65	\$69,018.89	\$492,168.33	\$329,935.32	60%	\$533,766.28
Division 640 - Depreciation/Amortization							
6201							
6201.000	Depreciation-Land Improve	971.00	80.92	728.28	242.72	75	728.28
6201 - Totals		\$971.00	\$80.92	\$728.28	\$242.72	75%	\$728.28
6205							
6205.000	Depreciation-Buildings	27,507.00	2,292.33	20,630.97	6,876.03	75	20,630.97
6205 - Totals		\$27,507.00	\$2,292.33	\$20,630.97	\$6,876.03	75%	\$20,630.97
6206							
6206.000	Depreciation-Machinery	29,876.00	2,715.27	24,437.43	5,438.57	82	22,407.12
6206 - Totals		\$29,876.00	\$2,715.27	\$24,437.43	\$5,438.57	82%	\$22,407.12



Income Statement

Through 03/31/21

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 640 - Depreciation/Amortization							
6207							
6207.000	Depreciation-Vehicles	427,725.00	42,300.45	380,704.05	47,020.95	89	320,482.89
	6207 - Totals	\$427,725.00	\$42,300.45	\$380,704.05	\$47,020.95	89%	\$320,482.89
	Division 640 - Depreciation/Amortization Totals	\$486,079.00	\$47,388.97	\$426,500.73	\$59,578.27	88%	\$364,249.26
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	3,334.76	714,744.38	482,448.12	60	329,480.87
	7107 - Totals	\$1,197,192.50	\$3,334.76	\$714,744.38	\$482,448.12	60%	\$329,480.87
	Division 670 - Fixed Assets Totals	\$1,222,192.50	\$3,334.76	\$714,744.38	\$507,448.12	58%	\$329,480.87
	EXPENSE TOTALS	\$2,582,875.15	\$119,742.62	\$1,633,413.44	\$949,461.71	63%	\$1,227,496.41
Fund 310 - Central Garage Fund Totals							
	REVENUE TOTALS	1,955,436.00	146,627.89	1,473,829.79	481,606.21	75%	1,498,687.48
	EXPENSE TOTALS	2,582,875.15	119,742.62	1,633,413.44	949,461.71	63%	1,227,496.41
	Fund 310 - Central Garage Fund Net Gain (Loss)	(\$627,439.15)	\$26,885.27	(\$159,583.65)	\$467,855.50	25%	\$271,191.07



Income Statement

Through 03/31/21

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 Totals						
	REVENUE TOTALS	1,955,436.00	146,627.89	1,473,829.79	481,606.21	75%	1,498,687.48
	EXPENSE TOTALS	2,582,875.15	119,742.62	1,633,413.44	949,461.71	63%	1,227,496.41
Fund Type	Internal Service Funds Net Gain (Loss)	(\$627,439.15)	\$26,885.27	(\$159,583.65)	\$467,855.50	25%	\$271,191.07
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	1,955,436.00	146,627.89	1,473,829.79	481,606.21	75%	1,498,687.48
	EXPENSE TOTALS	2,582,875.15	119,742.62	1,633,413.44	949,461.71	63%	1,227,496.41
Fund Category	Proprietary Funds Net Gain (Loss)	(\$627,439.15)	\$26,885.27	(\$159,583.65)	\$467,855.50	25%	\$271,191.07
	Grand Totals						
	REVENUE TOTALS	1,955,436.00	146,627.89	1,473,829.79	481,606.21	75%	1,498,687.48
	EXPENSE TOTALS	2,582,875.15	119,742.62	1,633,413.44	949,461.71	63%	1,227,496.41
	Grand Total Net Gain (Loss)	(\$627,439.15)	\$26,885.27	(\$159,583.65)	\$467,855.50	25%	\$271,191.07

Building Maintenance Fund

Financial Analysis

As Of, And For the Quarter Ending, March 31, 2021

Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
Revenue	455,009	 Increased	 Met 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)	107,272	 Not Meaningfully Different	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)	(53,477)	 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)	(17,733)	 Smaller Loss Than Prior 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>))	(17,733)	 Smaller Deficit Than 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)	1,263,363	 Not Meaningfully Different	 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)	1,163,365			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)	680.32	 Increased	 Better Than Plan	

With the change in its funding model from job cost billings to a set quarterly fee, the Building Maintenance Fund has stabilized financially. All metrics have either improved or stayed relatively constant, both in regards to comparison with prior year and compared to plan.

Revenue was \$455.0K, (\$22.5K) or -4.7%, under plan; compared to prior year, revenue increased by \$75.0K, or 19.7%.

Net loss was (\$17.7K), a decrease in the amount of loss of \$48.6K from FY2020 and a positive variance of \$61.2K from plan. The significant contributing factor to the year over year decrease in net loss was the increase in revenue due to the introduction of quarterly fees for service.

Earnings before Interest and Depreciation (EBID), a surrogate for cash flow from operations, was (\$53.5K), a decrease in the amount of loss of \$61.5K from FY2020 and a positive variance of \$84.8K from plan.

Total working capital as of March 31st, 2021 was \$1,263.4K, an decrease of (\$33.3K) from March 31, 2020 but \$61.2K greater than plan. All working capital in the Building Maintenance Fund is considered designated for capital expenditures except for a constant \$150K.

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 was 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 - 75%)	Variance To FY2021 Plan
Revenue:									
Building Maintenance Charges	148,400	148,399	148,400	-	445,199	370,773	74,426	445,199	1
Other Operating Revenue	<u>3,270</u>	<u>3,270</u>	<u>3,270</u>	<u>-</u>	<u>9,810</u>	<u>9,259</u>	<u>551</u>	<u>32,310</u>	<u>(22,500)</u>
Total Revenue:	151,670	151,669	151,670	-	455,009	380,032	74,977	477,509	(22,500)
Cost of Sales:									
Operations	118,122	135,163	119,271	-	372,556	361,569	(10,987)	412,647	40,091
Depreciation	<u>220</u>	<u>220</u>	<u>220</u>	<u>-</u>	<u>660</u>	<u>660</u>	<u>-</u>	<u>660</u>	<u>-</u>
Total Cost of Sales:	<u>118,342</u>	<u>135,383</u>	<u>119,491</u>	<u>-</u>	<u>373,216</u>	<u>362,229</u>	<u>(10,987)</u>	<u>413,307</u>	<u>40,091</u>
Gross Margin:	33,328	16,286	32,179	-	81,793	17,803	85,964	64,202	17,592
	21.97%	10.74%	21.22%		17.98%	4.68%	114.65%	13.45%	4.53%
Selling and Administrative Expenses	<u>41,739</u>	<u>47,443</u>	<u>46,748</u>	<u>-</u>	<u>135,930</u>	<u>133,450</u>	<u>182,678</u>	<u>203,111</u>	<u>67,181</u>
Earnings (Loss) Before Interest (EBI):	(8,411)	(31,157)	(14,569)	-	(54,137)	(115,647)	61,510	(138,910)	84,773
	-5.55%	-20.54%	-9.61%		-11.90%	-30.43%	82.04%	-29.09%	17.19%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	14,924	11,035	10,445	-	36,404	49,266	(12,862)	60,000	(23,596)
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>11,035</u>	<u>10,445</u>	<u>-</u>	<u>36,404</u>	<u>49,266</u>	<u>(12,862)</u>	<u>60,000</u>	<u>(23,596)</u>
Net Income (Loss):	<u>6,513</u>	<u>(20,122)</u>	<u>(4,124)</u>	<u>-</u>	<u>(17,733)</u>	<u>(66,381)</u>	<u>48,648</u>	<u>(78,910)</u>	<u>61,177</u>
	4.29%	-13.27%	-2.72%		-3.90%	-17.47%	64.88%	-16.53%	12.63%
Earnings (Loss) Before Interest and Depreciation (EBIDA):	(8,191)	(30,937)	(14,349)	-	(53,477)	(114,987)	61,510	(138,250)	84,773
	-5.40%	-20.40%	-9.46%		-11.75%	-30.26%	82.04%	-28.95%	17.20%
<u>Debt Principal Coverage</u>									
Simple Cash Flow (Net Income Plus Depreciation)	6,733	(19,902)	(3,904)	-	(17,073)	(65,721)	48,648	(78,250)	61,177
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>(19,902)</u>	<u>(3,904)</u>	<u>-</u>	<u>(17,073)</u>	<u>(65,721)</u>	<u>48,648</u>	<u>(78,250)</u>	<u>61,177</u>
Debt Principal Coverage Percentage	100.00%	100.00%	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	(19,902)	(3,904)	-	(17,073)	(65,721)	48,648	(78,250)	61,177
Depreciation	<u>220</u>	<u>220</u>	<u>220</u>	<u>-</u>	<u>660</u>	<u>660</u>	<u>-</u>	<u>660</u>	<u>-</u>
Cash Accumulated For/(Taken From) Asset Replacement	6,513	(20,122)	(4,124)	-	(17,733)	(66,381)	48,648	(78,910)	61,177
<u>Working Capital</u>									
Cash Flow:									
Net Income Plus Depreciation Less Principal	6,733	(19,902)	(3,904)	-	(17,073)	(65,721)	48,648	(78,250)	61,177

	Jul-Sep 2020	Oct-Dec 2020	Jan-Mar 2021	Apr-Jun 2021	2021 YTD	FY2020 YTD	Variance To FY2020 YTD	FY2021 Plan (S/L - 75%)	Variance To FY2021 Plan
CapEx, Accruals, and other Balance Sheet Changes	1	(1)	-	-	-	-	-	-	-
Increase in (Decrease in) Working Capital	6,734	(19,903)	(3,904)	-	(17,073)	(65,721)	48,648	(78,250)	61,177
Plus Beginning Total Working Capital	1,280,436	1,287,170	1,267,267	-	1,280,436	1,362,366	(81,930)	1,280,436	-
Equals Ending Total Working Capital:	1,287,170	1,267,267	1,263,363	-	1,263,363	1,296,645	(33,282)	1,202,186	61,177
Working Capital Detail:									
Sinking Fund & Repair Reserve	1,187,170	1,167,267	1,163,365	-	1,163,365				
Working Capital Designated for CapEx	-	-	-	-	-				
Undesignated Working Capital	100,000	100,000	100,000	-	100,000				
Total Working Capital:	1,287,170	1,267,267	1,263,365	-	1,263,365				
Days On Hand Annual Cash Outlays in:									
Total Working Capital	734.73	633.27	694.39	-	680.32				
Total Working Capital Less Repair Reserve:	57.08	49.97	54.96	-	53.85				
Undesignated Working Capital	57.08	49.97	54.96	-	53.85				
Working Capital Calculation:									
Current Assets	1,319,655	1,299,752	1,295,850	-	1,295,850				
Current Liabilities	(32,485)	(32,485)	(32,485)	-	(32,485)				
CPLTD	-	-	-	-	-				
Total Working Capital	1,287,170	1,267,267	1,263,365	-	1,263,365				



Balance Sheet

Through 03/31/21

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.	1,250,527.73	1,299,598.43	(49,070.70)	(3.78)
1030 - Totals		\$1,250,527.73	\$1,299,598.43	(\$49,070.70)	(3.78%)
1200					
1200.030	Prepaid Workers Compensation Insurance	5,763.56	5,455.21	308.35	5.65
1200 - Totals		\$5,763.56	\$5,455.21	\$308.35	5.65%
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	(28,278.48)	(27,398.28)	(880.20)	(3.21)
1650 - Totals		(\$28,278.48)	(\$27,398.28)	(\$880.20)	(3.21%)
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	\$1,401,216.05	\$1,378,106.60	\$23,109.45	1.68%
	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

Through 03/31/21

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	(491,412.97)			
	Fund Expenses	509,145.69			
	FUND EQUITY TOTALS	\$941,052.02	\$1,020,505.65	(\$79,453.63)	(7.79%)
	LIABILITIES AND FUND EQUITY TOTALS	\$1,401,216.05	\$1,444,487.28	(\$43,271.23)	(3.00%)
Fund	320 - Building Maintenance Fund Totals	\$0.00	(\$66,380.68)	\$66,380.68	100.00%
Fund Type	Internal Service Funds Totals	\$0.00	(\$66,380.68)	\$66,380.68	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$66,380.68)	\$66,380.68	100.00%
	Grand Totals	\$0.00	(\$66,380.68)	\$66,380.68	100.00%



Income Statement

Through 03/31/21

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	9,810.00	3,270.00	75	9,259.00
3101 - Totals		\$13,080.00	\$3,270.00	\$9,810.00	\$3,270.00	75%	\$9,259.00
Department 310 - State Revenue Totals		\$13,080.00	\$3,270.00	\$9,810.00	\$3,270.00	75%	\$9,259.00
Department 340 - Operating Revenue							
3491							
3491.000	Jobbing-Labor	593,598.00	148,399.50	445,198.50	148,399.50	75	370,772.55
3491 - Totals		\$593,598.00	\$148,399.50	\$445,198.50	\$148,399.50	75%	\$370,772.55
Department 340 - Operating Revenue Totals		\$593,598.00	\$148,399.50	\$445,198.50	\$148,399.50	75%	\$370,772.55
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	1,122.70	11,598.41	16,401.59	41	18,843.40
3610 - Totals		\$28,000.00	\$1,122.70	\$11,598.41	\$16,401.59	41%	\$18,843.40
Department 360 - Uses of Prop & Investment Totals		\$28,000.00	\$1,122.70	\$11,598.41	\$16,401.59	41%	\$18,843.40
Department 390 - Cash Basis Receipts							
3950							
3950.171	Transfer In SE Econ Dev	50,000.00	2,290.23	24,806.06	25,193.94	50	30,423.12
3950 - Totals		\$50,000.00	\$2,290.23	\$24,806.06	\$25,193.94	50%	\$30,423.12
Department 390 - Cash Basis Receipts Totals		\$50,000.00	\$2,290.23	\$24,806.06	\$25,193.94	50%	\$30,423.12
Division 300 - Revenue Totals		\$714,678.00	\$155,082.43	\$491,412.97	\$223,265.03	69%	\$429,298.07
REVENUE TOTALS		\$714,678.00	\$155,082.43	\$491,412.97	\$223,265.03	69%	\$429,298.07
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110							
5110.001	Regular Salaries/Wages	81,828.72	6,428.80	56,332.36	25,496.36	69	53,014.99
5110.002	Holidays	.00	.00	2,330.44	(2,330.44)	+++	1,544.40



Income Statement

Through 03/31/21

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							
5110.003	Sick Leave	.00	.00	.00	.00	+++	308.88
5110	- Totals	\$81,828.72	\$6,428.80	\$58,662.80	\$23,165.92	72%	\$54,868.27
5120							
5120.001	Annual Leave	.00	.00	1,607.20	(1,607.20)	+++	4,015.44
5120.002	SBS	5,016.16	395.62	3,708.36	1,307.80	74	3,623.36
5120.003	Medicare	1,186.52	93.58	877.19	309.33	74	857.07
5120.004	PERS	31,083.08	2,614.34	14,459.44	16,623.64	47	16,351.48
5120.005	Health Insurance	30,224.76	2,747.70	24,317.14	5,907.62	80	20,835.68
5120.006	Life Insurance	8.04	.67	6.03	2.01	75	6.03
5120.007	Workmen's Compensation	376.37	21.94	205.66	170.71	55	271.89
5120.011	PERS on Behalf	.00	.00	2,400.00	(2,400.00)	+++	.00
5120	- Totals	\$67,894.93	\$5,873.85	\$47,581.02	\$20,313.91	70%	\$45,960.95
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	225.00	675.00	25	225.00
5204	- Totals	\$1,000.00	\$25.00	\$225.00	\$775.00	23%	\$225.00
5206							
5206.000	Supplies	.00	.00	104.21	(104.21)	+++	473.29
5206	- Totals	\$0.00	\$0.00	\$104.21	(\$104.21)	+++	\$473.29
5207							
5207.000	Repairs & Maintenance	.00	.00	.00	.00	+++	312.52
5207	- Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$312.52
5211							
5211.000	Data Processing Fees	13,522.00	1,126.83	10,141.47	3,380.53	75	10,043.28
5211	- Totals	\$13,522.00	\$1,126.83	\$10,141.47	\$3,380.53	75%	\$10,043.28
5212							
5212.000	Contracted/Purchased Serv	2,350.00	.00	1,705.65	644.35	73	2,760.40
5212	- Totals	\$2,350.00	\$0.00	\$1,705.65	\$644.35	73%	\$2,760.40



Income Statement

Through 03/31/21

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							
5214							
5214.000	Interdepartment Services	79,608.00	2,081.49	3,013.37	76,594.63	4	2,772.90
	5214 - Totals	\$79,608.00	\$2,081.49	\$3,013.37	\$76,594.63	4%	\$2,772.90
5221							
5221.000	Transportation/Vehicles	20,511.00	1,635.78	14,496.34	6,014.66	71	16,033.03
	5221 - Totals	\$20,511.00	\$1,635.78	\$14,496.34	\$6,014.66	71%	\$16,033.03
	Department 601 - Administration Totals	\$270,814.65	\$17,171.75	\$135,929.86	\$134,884.79	50%	\$133,449.64
	Department 630 - Operations						
5110							
5110.001	Regular Salaries/Wages	147,991.36	9,226.80	73,043.70	74,947.66	49	86,321.40
5110.002	Holidays	.00	.00	5,016.48	(5,016.48)	+++	4,249.12
5110.003	Sick Leave	.00	.00	8,005.65	(8,005.65)	+++	3,185.47
5110.004	Overtime	7,500.00	1,041.35	8,162.71	(662.71)	109	8,580.28
5110.010	Temp Wages	6,534.00	.00	.00	6,534.00	0	1,236.75
	5110 - Totals	\$162,025.36	\$10,268.15	\$94,228.54	\$67,796.82	58%	\$103,573.02
5120							
5120.001	Annual Leave	8,885.00	709.25	7,143.12	1,741.88	80	7,014.16
5120.002	SBS	10,476.87	734.55	6,804.82	3,672.05	65	6,806.57
5120.003	Medicare	2,478.19	173.73	1,609.62	868.57	65	1,610.03
5120.004	PERS	34,208.05	4,695.24	26,392.01	7,816.04	77	29,919.09
5120.005	Health Insurance	41,490.96	4,601.65	46,230.10	(4,739.14)	111	32,024.19
5120.006	Life Insurance	28.32	2.36	21.24	7.08	75	21.91
5120.007	Workmen's Compensation	11,255.75	674.64	6,249.82	5,005.93	56	8,194.55
5120.011	PERS on Behalf	.00	.00	4,141.00	(4,141.00)	+++	.00
	5120 - Totals	\$108,823.14	\$11,591.42	\$98,591.73	\$10,231.41	91%	\$85,590.50
5201							
5201.000	Training and Travel	.00	.00	370.00	(370.00)	+++	.00
	5201 - Totals	\$0.00	\$0.00	\$370.00	(\$370.00)	+++	\$0.00
5202							
5202.000	Uniforms	400.00	152.05	152.05	247.95	38	317.32
	5202 - Totals	\$400.00	\$152.05	\$152.05	\$247.95	38%	\$317.32
5204							
5204.000	Telephone	1,284.00	40.00	360.00	924.00	28	339.95



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							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5204.001	Cell Phone Stipend	.00	50.00	450.00	(450.00)	+++	450.00
5204 - Totals		\$1,284.00	\$90.00	\$810.00	\$474.00	63%	\$789.95
5206							
5206.000	Supplies	52,030.00	13,600.86	39,510.70	12,519.30	76	29,102.71
5206 - Totals		\$52,030.00	\$13,600.86	\$39,510.70	\$12,519.30	76%	\$29,102.71
5207							
5207.000	Repairs & Maintenance	23,030.00	.00	8,681.29	14,348.71	38	2,617.95
5207 - Totals		\$23,030.00	\$0.00	\$8,681.29	\$14,348.71	38%	\$2,617.95
5212							
5212.000	Contracted/Purchased Serv	195,490.00	10,126.89	68,414.31	127,075.69	35	82,662.09
5212 - Totals		\$195,490.00	\$10,126.89	\$68,414.31	\$127,075.69	35%	\$82,662.09
5214							
5214.000	Interdepartment Services	.00	6,634.00	59,706.00	(59,706.00)	+++	56,114.28
5214 - Totals		\$0.00	\$6,634.00	\$59,706.00	(\$59,706.00)	+++	\$56,114.28
5223							
5223.000	Tools & Small Equipment	3,664.00	.00	925.26	2,738.74	25	40.28
5223 - Totals		\$3,664.00	\$0.00	\$925.26	\$2,738.74	25%	\$40.28
5226							
5226.000	Advertising	.00	.00	339.00	(339.00)	+++	.00
5226 - Totals		\$0.00	\$0.00	\$339.00	(\$339.00)	+++	\$0.00
5227							
5227.002	Rent-Equipment	2,500.00	.00	826.80	1,673.20	33	565.40
5227 - Totals		\$2,500.00	\$0.00	\$826.80	\$1,673.20	33%	\$565.40
5290							
5290.000	Other Expenses	950.00	.00	.00	950.00	0	195.46
5290 - Totals		\$950.00	\$0.00	\$0.00	\$950.00	0%	\$195.46
Department 630 - Operations Totals		\$550,196.50	\$52,463.37	\$372,555.68	\$177,640.82	68%	\$361,568.96
Division 600 - Operations Totals		\$821,011.15	\$69,635.12	\$508,485.54	\$312,525.61	62%	\$495,018.60



Income Statement

Through 03/31/21

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	640 - Depreciation/Amortization						
6206							
6206.000	Depreciation-Machinery	880.00	73.35	660.15	219.85	75	660.15
	6206 - Totals	\$880.00	\$73.35	\$660.15	\$219.85	75%	\$660.15
Division	640 - Depreciation/Amortization Totals	\$880.00	\$73.35	\$660.15	\$219.85	75%	\$660.15
	EXPENSE TOTALS	\$821,891.15	\$69,708.47	\$509,145.69	\$312,745.46	62%	\$495,678.75
Fund	320 - Building Maintenance Fund Totals						
	REVENUE TOTALS	714,678.00	155,082.43	491,412.97	223,265.03	69%	429,298.07
	EXPENSE TOTALS	821,891.15	69,708.47	509,145.69	312,745.46	62%	495,678.75
Fund	320 - Building Maintenance Fund Net Gain (Loss)	(\$107,213.15)	\$85,373.96	(\$17,732.72)	\$89,480.43	17%	(\$66,380.68)
Fund Type	Internal Service Funds Totals						
	REVENUE TOTALS	714,678.00	155,082.43	491,412.97	223,265.03	69%	429,298.07
	EXPENSE TOTALS	821,891.15	69,708.47	509,145.69	312,745.46	62%	495,678.75
Fund Type	Internal Service Funds Net Gain (Loss)	(\$107,213.15)	\$85,373.96	(\$17,732.72)	\$89,480.43	17%	(\$66,380.68)
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	714,678.00	155,082.43	491,412.97	223,265.03	69%	429,298.07
	EXPENSE TOTALS	821,891.15	69,708.47	509,145.69	312,745.46	62%	495,678.75
Fund Category	Proprietary Funds Net Gain (Loss)	(\$107,213.15)	\$85,373.96	(\$17,732.72)	\$89,480.43	17%	(\$66,380.68)
	Grand Totals						
	REVENUE TOTALS	714,678.00	155,082.43	491,412.97	223,265.03	69%	429,298.07
	EXPENSE TOTALS	821,891.15	69,708.47	509,145.69	312,745.46	62%	495,678.75
	Grand Total Net Gain (Loss)	(\$107,213.15)	\$85,373.96	(\$17,732.72)	\$89,480.43	17%	(\$66,380.68)