

CITY OF THORNE BAY
RESOLUTION 20-01-07-01

A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF THORNE BAY, ALASKA,
CERTIFYING THE ANNUAL CERTIFIED FINANCIAL STATEMENT OF REVENUES AND
AUTHORIZED EXPENDITURES FOR THE YEAR ENDING JUNE 30, 2019

WHEREAS, the City Council is the governing body for the City of Thorne Bay, Alaska; and

WHEREAS, the City of Thorne Bay, is a recognized second-class city; and

WHEREAS, second class cities are required by AS 29.20.640(a)(2) to submit a Certified Financial Statement of income and expenditures or audit for the year ending June 30, 2019, to the Department of Commerce, Community, and Economic Development;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Thorne Bay, Alaska; that the attached Certified Financial Statement of Thorne Bay, Alaska; for the year ending June 30, 2019, and prepared by Teri Feibel, City Clerk, is true and complete to the best of our knowledge.

ADOPTED by a duly constituted quorum of the City Council of Thorne Bay, Alaska, this 7th day of January 2020

Harvey McDonald, Mayor

ATTEST:

Teri Feibel, CMC, City Clerk/Treasurer

<u>OPERATING BUDGET</u>	<u>FY18 BUDGET</u>	<u>FY19 Budget</u>	<u>FY19 ACTUAL AS OF June 13</u>
Income	\$ 1,252,990.00	\$ 1,401,763.23	\$ 1,499,588.59
Expense	\$ 1,250,589.40	\$ 1,376,262.86	\$ 1,332,945.11
NET Operating Income:	\$ 2,400.60	\$ 25,500.37	\$ 166,643.48

<u>Class List:</u>	<u>Income:</u>	<u>Expense:</u>	<u>Net:</u>	<u>Revenue Distribution:</u>
Admin & Finance FY19 Actual:	\$ 768,617.15	\$ 395,587.93	\$ 373,029.22	\$ 373,029.22
City Council FY19 Actual:	\$ 300.00	\$ 27,359.76	\$ (27,059.76)	\$ 345,969.46
City Planning Zoning	\$ -	\$ -	\$ -	\$ 345,969.46
EMS FY19 Actual	\$ 15,989.98	\$ 27,738.32	\$ (11,748.34)	\$ 334,221.12
Fire FY19 Actual	\$ 15,164.42	\$ 10,380.17	\$ 4,784.25	\$ 339,005.37
Harbor FY19 Actual:	\$ 105,209.05	\$ 106,639.55	\$ (1,430.50)	\$ 337,574.87
VPSO FY19 Actual:	\$ 11,500.00	\$ 9,115.33	\$ 2,384.67	\$ 339,959.54
Library FY19 Actual:	\$ 4,606.91	\$ 7,434.39	\$ (2,827.48)	\$ 337,132.06
Parks Rec FY19 Actual:	\$ 56,107.43	\$ 64,592.53	\$ (8,485.10)	\$ 328,646.96
RV Park FY19 Actual:	\$ 14,767.52	\$ 4,280.19	\$ 10,487.33	\$ 339,134.29
Streets Roads FY19 Actual:	\$ 59,633.78	\$ 159,289.40	\$ (99,655.62)	\$ 239,478.67
Solid Waste FY19 Actual:	\$ 135,402.91	\$ 216,061.31	\$ (80,658.40)	\$ 158,820.27
Sewer FY19 Actual:	\$ 141,241.30	\$ 127,228.94	\$ 14,012.36	\$ 172,832.63
Water FY19 Actual:	\$ 157,087.04	\$ 177,237.29	\$ (20,150.25)	\$ 152,682.38
Occupancy Tax FY 19 Actual	\$ 13,961.10	\$ -	\$ 13,961.10	\$ 166,643.48
FY19 Certified Income/Expense:	\$ 1,499,588.59	\$ 1,332,945.11		\$ 166,643.48
FY19 Actual Net Income:			166,643.48	
TRANSFER FROM RESERVES:(Transfer to Enterprise Savings Accounts (R&R Accounts) Water, Sewer, Solid Waste, Harbor.			(166,643.48)	
TOTAL OPERATING BUDGET:			0.00	

ADMIN & FINANCE

Income	Budget	Jul '18 - Jun 19	% of Budget
State Revenues			
<i>Liquor Share Tax</i>	0.00	1,500.00	100.0%
<i>Payment in Lieu of Taxes</i>	150,000.00	141,710.08	94.47%
<i>Community Aide Assistance</i>	36,000.00	34,000.00	94.44%
Total State Revenues	186,000.00	177,210.08	95.27%
Services Availability		234.50	
Finance Charge Income	2,000.00	872.65	43.63%
Interest Income	6,419.70	25,283.10	393.84%
Animal Fees	600.00	400.00	66.67%
ATV Fees	800.00	900.00	112.5%
Election Income	600.00	600.00	100.0%
Equipment Rentals	150.00	0.00	0.0%
Fees & Permits	30,000.00	20,552.95	68.51%
Halibut Charter Permit	200.00	250.00	125.0%
Income	1,000.00	259.72	25.97%
Land Payment Interest	2,600.00	1,247.52	47.98%
Land Sales	4,500.00	108,824.33	2,418.32%
Landing Fees	200.00	0.00	0.0%
Miscellaneous Income			
<i>Copier/Fax</i>	200.00	110.50	55.25%
<i>Miscellaneous Income - Other</i>	6,500.00	599.25	9.22%
Total Miscellaneous Income	6,700.00	709.75	10.59%
Notary/Lamination	750.00	827.00	110.27%
Occupancy Tax	13,000.00	0.00	0.0%
Passport Services	1,600.00	544.18	34.01%
Refundable Deposits	0.00	2,239.06	100.0%
Rental	30,000.00	26,952.93	89.84%
Sales Tax	385,820.96	400,709.38	103.86%
Total Income	672,940.66	768,617.15	114.22%

Expense			
Bond Reinvestment	0.00	906.90	100.0%
Advertising and Promotion	1,850.00	1,882.73	101.77%
Bad Debt	0.00	835.69	100.0%
Bank Service Charges	300.00	350.96	116.99%
Bldg/Grnd Maint Repair	1,000.00	767.11	76.71%
Computer/Software	1,500.00	4,353.37	290.23%

Contract Labor	2,000.00	925.92	46.3%
Credit Card Merchant Fees	3,543.64	4,209.46	118.79%
Dues and Subscriptions	1,800.00	4,318.38	239.91%
Election Expenses	250.00	0.00	0.0%
Electricity	3,815.34	3,469.81	90.94%
Equipment Maint & Repair	150.00	0.00	0.0%
Equipment Purchase	1,250.00	656.25	52.5%
Fees & Permit	100.00	1.00	1.0%
Heating Fuel	5,000.00	4,965.66	99.31%
Insurance Expense			
<i>AML/Insurance</i>	<i>18,500.00</i>	<i>21,219.00</i>	<i>114.7%</i>
Total Insurance Expense	18,500.00	21,219.00	114.7%
Internet Use	2,200.00	2,528.85	114.95%
Legal Services	3,500.00	12,125.00	346.43%
Materials and Supplies	6,000.00	3,096.96	51.62%
Miscellaneous Expense	125.00	14.74	11.79%
Payroll Expenses			
<i>Life Insurance</i>	<i>356.72</i>	<i>366.82</i>	<i>102.83%</i>
<i>Worker's Compensation</i>	<i>1,850.00</i>	<i>1,491.00</i>	<i>80.6%</i>
<i>Health Insurance</i>	<i>27,205.63</i>	<i>28,858.89</i>	<i>106.08%</i>
<i>HSA Company</i>	<i>12,091.82</i>	<i>11,686.21</i>	<i>96.65%</i>
<i>Payroll Taxes</i>	<i>6,329.11</i>	<i>5,086.40</i>	<i>80.37%</i>
<i>PERS</i>	<i>50,475.40</i>	<i>46,922.95</i>	<i>92.96%</i>
<i>Payroll Expenses - Other</i>	<i>237,680.31</i>	<i>228,359.74</i>	<i>96.08%</i>
Total Payroll Expenses	335,988.99	322,772.01	96.07%
Postage and Freight	2,000.00	1,961.22	98.06%
Telephone	3,400.00	3,477.60	102.28%
Testing	150.00	0.00	0.0%
Training	1,200.00	0.00	0.0%
Travel Expense	6,000.00	749.31	12.49%
Total Expense	401,622.97	395,587.93	98.5%
Net Income	271,317.69	373,029.22	137.49%

CITY COUNCIL

Income	Budget	Jul '18 - Jun 19	% of Budget
State Revenues			
<i>Community Aide Assistance</i>	3,000.00	0.00	0%
Total State Revenues	3,000.00	0.00	0%
Derby Donation	500.00	0.00	0%
Election Income	200.00	300.00	150%
Fees & Permits	100.00	0.00	0%
Miscellaneous Income			
<i>Copier/Fax</i>		0.00	0%
<i>Miscellaneous Income - Other</i>	500.00	0.00	7%
Total Miscellaneous Income	500.00	0.00	7%
Total Income	4,300.00	300.00	

Expense			
Advertising and Promotion	350.00	174.99	50%
Computer/Software	0.00	936.83	93683000%
Donations	3,000.00	2,572.86	86%
Dues and Subscriptions	2,500.00	1,759.50	70%
Election Expenses	150.00	24.24	16%
Materials and Supplies	250.00	230.96	92%
Payroll Expenses			
<i>Payroll Taxes</i>	2,227.13	1,466.47	66%
<i>Payroll Expenses - Other</i>	20,400.00	19,062.00	93%
Total Payroll Expenses	22,627.13	20,528.47	91%
Postage and Freight	50.00	152.88	306%
Telephone	320.82	212.71	66%
Training	1,500.00	0.00	0%
Travel Expense	4,000.00	766.32	19%
Total Expense	34,747.95	27,359.76	79%
Net Income	-30,447.95	-27,059.76	89%

EMS

Income	Budget	Jul '18 - Jun 19	% of Budget
State Revenues			
<i>Community Aide Assistance</i>	12,500.00	13,099.90	1.05
Total State Revenues	12,500.00	13,099.90	1.05
Donation Income	1,500.00	1,074.25	0.72
Miscellaneous Income			
<i>Miscellaneous Income - Other</i>	2,000.00	1,815.83	0.91
Total Miscellaneous Income	2,000.00	1,815.83	1.00
Total Income	16,000.00	15,989.98	1.00

Expense	Budget	Jul '18 - Jun 19	% of Budget
Business Licenses and Permits	10.00	0.00	0%
Contract Labor	10,000.00	12,500.00	125%
Electricity	1,037.12	632.85	61%
Heating Fuel	900.00	739.92	82%
Insurance Expense			
<i>AML/Insurance</i>	700.00	1,361.00	194%
Total Insurance Expense	700.00	1,361.00	194%
Internet Use	350.00	299.90	86%
Materials and Supplies	600.00	954.66	159%
Payroll Expenses			
<i>Worker's Compensation</i>	0.00	151.00	100%
<i>Payroll Taxes</i>	0.00	791.64	100%
<i>Payroll Expenses - Other</i>	0.00	9,175.00	100%
Total Payroll Expenses	0.00	10,117.64	100%
Postage and Freight	20.00	0.00	0%
Telephone	700.00	692.52	99%
Vehicle Fuel	100.00	389.84	390%
Vehicle Maintenance	125.00	49.99	40%
Total Expense	14,542.12	27,738.32	191%
Net Income	1,457.88	-11,748.34	-806%

FIRE

Income	Budget	Jul '18 - Jun 19	% of Budget
State Revenues			
<i>Community Aide Assistance</i>	12,500.00	13,000.00	104%
Total State Revenues	12,500.00	13,000.00	104%
Donation Income	600.00	1,524.00	254%
Miscellaneous Income			
<i>Miscellaneous Income - Other</i>	2,500.00	640.42	26%
Total Miscellaneous Income	2,500.00	640.42	97%
Total Income	15,600.00	15,164.42	97%

Expense			
Contract Labor	500.00	507.80	102%
Dues and Subscriptions	25.00	0.00	0%
Electricity	2,000.00	1,332.47	67%
Equipment Maint & Repair	500.00	110.00	22%
Equipment Purchase	500.00	0.00	0%
Equipment Rental	300.00	0.00	0%
Heating Fuel	1,300.00	739.90	57%
Insurance Expense			
<i>AML/Insurance</i>	2,950.00	2,132.17	72%
Total Insurance Expense	2,950.00	2,132.17	72%
Materials and Supplies	750.00	602.39	80%
Payroll Expenses			
<i>Worker's Compensation</i>	3,300.00	2,563.90	78%
<i>Payroll Taxes</i>	112.08	103.80	93%
<i>Payroll Expenses - Other</i>	1,200.00	1,200.00	100%
Total Payroll Expenses	4,612.08	3,867.70	84%
Postage and Freight	800.00	0.00	0%
Telephone	700.00	690.97	99%
Vehicle Fuel	275.00	36.77	13%
Vehicle Maintenance	500.00	360.00	72%
Total Expense	15,712.08	10,380.17	66%
Net Income	-112.08	4,784.25	-4269%

HARBOR

Income	Budget	Jul '18 - Jun 19	% of Budget
State Revenues			
<i>Fishery Tax Receipts</i>	3,500.00	2,730.11	78%
Total State Revenues	3,500.00	2,730.11	78%
Reconnection Fee-Live-a-Board Standby	0.00	60.00	0%
Services Availability	0.00	870.72	
Interest Income	60.00	69.29	115%
Donation Income		1.50	
Davidson Landing Fees	17,500.00	21,115.27	121%
Fees & Permits	100.00	802.02	802%
Grid Fees	300.00	0.00	0%
Harbor Fees	51,386.54	61,211.89	119%
Harbor Showers	2,000.00	2,263.50	113%
Landing Fees	0.00	130.00	100%
Live-aboard Fees	23,403.32	7,798.29	33%
Miscellaneous Income			
<i>Miscellaneous Income - Other</i>	200.00	1,498.67	749%
Total Miscellaneous Income	200.00	1,498.67	
Refundable Deposits	0.00	3,063.28	100%
Sales Tax	3,500.00	3,594.51	103%
Total Income	101,949.86	105,209.05	103%

Expense			
Bad Debt	0.00	22.57	100%
Bldg/Grnd Maint Repair	175.00	30.10	17%
Computer/Software	0.00	59.95	100%
Contract Labor	750.00	543.41	72%
Dues and Subscriptions	150.00	150.00	100%
Electricity	10,500.00	11,149.22	106%
Equipment Maint & Repair	250.00	299.45	120%
Equipment Purchase	1,200.00	854.63	71%
Harbor Replacement expense	0.00	3,195.31	100%
Harbor Replacement Fund	2,000.00	11,070.00	554%
Insurance Expense			
<i>AML/Insurance</i>	3,150.00	3,254.00	103%
Total Insurance Expense	3,150.00	3,254.00	103%
Internet Use	575.00	499.50	87%
Materials and Supplies	1,000.00	1,436.47	144%
Miscellaneous Expense	100.00	108.03	108%

Payroll Expenses			
<i>Life Insurance</i>	89.18	103.36	116%
<i>Worker's Compensation</i>	4,300.00	3,475.00	81%
<i>Health Insurance</i>	13,395.55	13,631.65	9%
<i>HSA Company</i>	6,000.00	4,349.53	72%
<i>Payroll Taxes</i>	1,910.95	1,354.22	71%
<i>PERS</i>	7,665.50	7,462.39	97%
<i>Payroll Expenses - Other</i>	42,883.20	41,515.55	126%
Total Payroll Expenses	76,244.38	71,891.70	94%
Postage and Freight	100.00	84.51	85%
Telephone	300.00	375.27	125%
Training	0.00	89.00	100%
Vehicle Fuel	750.00	1,280.62	171%
Vehicle Maintenance	250.00	245.81	98%
Total Expense	97,494.38	106,639.55	109%
Net Income	4,455.48	-1,430.50	-32%

LANDSLIDE

Income	Budget	Jul '18 - Jun 19	% of Budget
Harbor Fees	0.00	2,094.60	100.0%
Total Income	0.00	2,094.60	100.0%

Expense	Budget	Jul '18 - Jun 19	% of Budget
Debt Forgiveness	0.00	3,519.24	100.0%
Contract Labor	0.00	10,000.00	100.0%
Payroll Expenses			
<i>Life Insurance</i>	<i>0.00</i>	<i>22.86</i>	<i>100.0%</i>
<i>Health Insurance</i>	<i>0.00</i>	<i>311.05</i>	<i>100.0%</i>
<i>HSA Company</i>	<i>0.00</i>	<i>809.07</i>	<i>100.0%</i>
<i>Payroll Taxes</i>	<i>0.00</i>	<i>323.75</i>	<i>100.0%</i>
<i>PERS</i>	<i>0.00</i>	<i>3,033.34</i>	<i>100.0%</i>
<i>Payroll Expenses - Other</i>	<i>0.00</i>	<i>16,241.44</i>	<i>100.0%</i>
Total Payroll Expenses	0.00	20,741.51	100.0%
Total Expense	0.00	34,260.75	100.0%
Net Income	0.00	-32,166.15	100.0%

LAW ENFORCEMENT

Income	Budget	Jul '18 - Jun 19	% of Budget
State Revenues			
<i>Community Aide Assistance</i>	12,500.00	11,500.00	92%
Total State Revenues	12,500.00	11,500.00	92%
Total Income	12,500.00	11,500.00	92%

Expense	Budget	Jul '18 - Jun 19	% of Budget
DARE	500.00	0.00	0%
Dues and Subscriptions	25.00	10.00	40%
Electricity	600.00	352.53	59%
Equipment Maint & Repair	100.00	0.00	0%
Heating Fuel	1,500.00	376.97	25%
Insurance Expense			
<i>AML/Insurance</i>	1,575.00	1,522.00	97%
Total Insurance Expense	1,575.00	1,522.00	97%
Materials and Supplies	200.00	196.77	98%
Miscellaneous Expense	250.00	0.00	0%
Payroll Expenses			
<i>Payroll Taxes</i>	642.60	242.20	38%
<i>Payroll Expenses - Other</i>	8,400.00	2,800.00	33%
Total Payroll Expenses	9,042.60	3,042.20	34%
Postage and Freight	150.00	60.80	41%
Telephone	1,500.00	1,503.72	100%
Vehicle Fuel	2,750.00	1,970.66	72%
Vehicle Maintenance	300.00	79.68	27%
Total Expense	18,492.60	9,115.33	49%
Net Income	-5,992.60	2,384.67	-40%

LIBRARY

Income	Budget	Jul '18 - Jun 19	% of Budget
State Revenues			
<i>Community Aide Assistance</i>	3,500.00	3,500.00	100%
Total State Revenues	3,500.00	3,500.00	100%
Donation Income	500.00	223.17	45%
Fees & Permits	200.00	303.63	152%
Library Deposit	0.00	20.00	100%
Miscellaneous Income			
<i>Copier/Fax</i>	50.00	275.11	550%
<i>Miscellaneous Income - Other</i>	0.00	280.00	100%
Total Miscellaneous Income	50.00	555.11	110%
Notary/Lamination	0.00	5.00	
Total Income	4,250.00	4,606.91	108%
Expense			
Bldg/Grnd Maint Repair	150.00	0.00	0%
Contract Labor	225.00	760.97	338%
Dues and Subscriptions	100.00	174.00	174%
Electricity	1,500.00	1,463.35	98%
Equipment Maint & Repair	100.00	100.00	100%
Equipment Purchase	125.00	25.00	20%
Furniture, Equip & Computers	75.00	0.00	0%
Heating Fuel	575.00	651.12	113%
Insurance Expense			
<i>AML/Insurance</i>	150.00	126.00	84%
Total Insurance Expense	150.00	126.00	84%
Internet Use	700.00	50.00	7%
Materials and Supplies	500.00	510.34	102%
Miscellaneous Expense	100.00	139.40	139%
Payroll Expenses			
<i>Per Diem</i>	0.00	-339.90	
<i>Payroll Taxes</i>	224.90	252.23	112%
<i>Payroll Expenses - Other</i>	2,600.00	2,916.01	112%
Total Payroll Expenses	2,824.90	2,828.34	100%
Postage and Freight	175.00	90.12	51%
Reimbursed Expense	0.00	27.85	
Telephone	350.00	300.90	86%
Total Expense	7,649.90	7,247.39	95%
Net Income	-3,399.90	-2,827.48	83%

PARKS & REC

Income	Budget	Jul '18 - Jun 19	% of Budget
State Revenues			
<i>Community Aide Assistance</i>	10,150.00	10,150.00	100%
Total State Revenues	10,150.00	10,150.00	100%
Community Investment Returns	10,176.72	9,319.60	92%
Interest Income	20.35	2.69	13%
1% Sales Tax	25,000.00	36,635.00	0%
Land Payment Interest		0.14	
Rental	300.00	0.00	0%
Sales Tax	125.00	0.00	0%
Total Income	45,772.07	56,107.43	43%

Expense			
Contract Labor	150.00	1,049.25	700%
Electricity	1,000.00	1,114.66	111%
Equipment Maint & Repair	200.00	49.98	25%
Equipment Purchase	200.00	0.00	0%
Equipment Rental	100.00	0.00	0%
Fees & Permit	50.00	0.00	0%
Heating Fuel	1,800.00	422.19	23%
Insurance Expense			
<i>AML/Insurance</i>	550.00	616.00	112%
Total Insurance Expense	550.00	616.00	112%
Materials and Supplies	1,200.00	355.71	30%
Miscellaneous Expense	0.00	0.26	100%
Payroll Expenses			
<i>Life Insurance</i>	89.13	0.00	0%
<i>Worker's Compensation</i>	650.00	2,313.23	356%
<i>Payroll Taxes</i>	1,806.43	1,735.00	96%
<i>PERS</i>	5,152.26	0.00	0%
<i>Payroll Expenses - Other</i>	54,550.00	20,057.61	37%
Total Payroll Expenses	62,247.82	24,105.84	39%
Postage and Freight	400.00	47.00	12%
Repairs and Maintenance	100.00	0.00	0%
Sales Tax 1% (Community Development Fund)	0.00	36,635.00	100%
Vehicle Fuel	450.00	196.64	44%
Total Expense	68,447.82	64,592.53	94%
Net Income	-22,675.75	-8,485.10	199%

RV PARK

Income	Budget	Jul '18 - Jun 19	% of Budget
Miscellaneous Income			
<i>Miscellaneous Income - Other</i>	100.00	0.00	0%
Total Miscellaneous Income	100.00	0.00	0%
Occupancy Tax	30,000.00	0.00	0%
Refundable Deposits	0.00	-500.00	100%
RV Park Fees	26,000.00	14,344.37	55%
Sales Tax	1,560.00	923.15	59%
Total Income	57,660.00	14,767.52	26%

Expense	Budget	Jul '18 - Jun 19	% of Budget
Bad Debt	0.00	1,546.93	0%
Bldg/Grnd Maint Repair	200.00	0.00	100%
Contract Labor	50,000.00	1,428.31	0%
Dues and Subscriptions	125.00	75.00	3%
Electricity	650.00	731.94	60%
Equipment Maint & Repair	300.00	0.00	113%
Insurance Expense			
<i>AML/Insurance</i>	175.00	150.00	0%
Total Insurance Expense	175.00	150.00	86%
Materials and Supplies	150.00	348.01	86%
Miscellaneous Expense	75.00	0.00	232%
Postage and Freight	25.00	0.00	0%
Total Expense	51,700.00	4,280.19	0%
Net Income	5,960.00	10,487.33	176%

STREETS AND ROADS

Income	Budget	Jul '18 - Jun 19	% of Budget
State Revenues			
<i>National Forest Receipts</i>	6,500.00	59,248.78	912%
Total State Revenues	6,500.00	59,248.78	912%
1% Sales Tax	60,000.00	0.00	0%
Fees & Permits	500.00	385.00	77%
Miscellaneous Income			
<i>Miscellaneous Income - Other</i>	4,000.00	0.00	0%
Total Miscellaneous Income	4,000.00	0.00	0%
Sales Tax	50.00	0.00	0%
Total Income	71,050.00	59,633.78	84%
Expense			
Contract Labor	55,000.00	42,076.15	77%
Dues and Subscriptions	50.00	10.00	20%
Electricity	3,800.00	3,292.90	87%
Equipment Maint & Repair	6,100.00	9,275.04	152%
Equipment Purchase	3,000.00	2,896.80	97%
Equipment Rental	300.00	0.00	0%
Heating Fuel	3,200.00	1,982.14	62%
Insurance Expense			
<i>AML/Insurance</i>	6,000.00	4,960.00	83%
Total Insurance Expense	6,000.00	4,960.00	83%
Materials and Supplies	3,000.00	2,823.78	94%
Miscellaneous Expense	200.00	0.00	0%
Payroll Expenses			
<i>Life Insurance</i>	89.18	109.51	123%
<i>Worker's Compensation</i>	8,300.00	8,045.00	97%
<i>Health Insurance</i>	0.00	13,616.21	100%
<i>HSA Company</i>	6,000.00	6,028.87	100%
<i>Payroll Taxes</i>	1,056.91	979.23	93%
<i>PERS</i>	9,490.62	9,872.74	104%
<i>Payroll Expenses - Other</i>	43,139.20	44,950.76	133%
Total Payroll Expenses	68,075.91	83,602.32	123%
Postage and Freight	2,200.00	1,527.84	69%
Vehicle Fuel	6,000.00	5,582.47	81%
Vehicle Maintenance	4,500.00	1,259.96	28%
Total Expense	161,425.91	159,289.40	99%
Net Income	-90,375.91	-99,655.62	110%

SEWER

Income	Budget	Jul '18 - Jun 19	% of Budget
Miscellaneous Income			
<i>Copier/Fax</i>		0.00	0%
<i>Miscellaneous Income - Other</i>	100.00	0.00	0%
Total Miscellaneous Income	100.00	0.00	0%
Sales Tax	4,800.00	5,970.07	124%
Sewer Fees	120,340.64	135,271.23	112%
Total Income	125,240.64	141,241.30	113%

Expense			
Bad Debt	0.00	422.67	100%
Bldg/Grnd Maint Repair	300.00	0.00	0%
Chemicals	3,500.00	5,913.00	169%
Contract Labor	3,500.00	3,500.00	100%
Dues and Subscriptions	1,350.00	0.00	0%
Electricity	26,000.00	29,877.39	115%
Equipment Maint & Repair	1,500.00	1,631.91	109%
Equipment Purchase	2,000.00	1,554.96	78%
Fees & Permit	25.00	1,280.00	5120%
Heating Fuel	2,000.00	4,082.85	204%
Insurance Expense			
<i>AML/Insurance</i>	6,000.00	6,105.00	102%
Total Insurance Expense	6,000.00	6,105.00	102%
Materials and Supplies	3,000.00	1,561.51	52%
Miscellaneous Expense	0.00	373.62	100%
Payroll Expenses			
<i>Life Insurance</i>	89.18	54.08	61%
<i>Worker's Compensation</i>	2,850.00	3,053.57	107%
<i>Health Insurance</i>	13,395.55	8,823.55	7%
<i>HSA Company</i>	6,000.00	3,000.01	50%
<i>Payroll Taxes</i>	1,090.03	2,025.34	186%
<i>PERS</i>	9,788.06	4,587.68	47%
<i>Payroll Expenses - Other</i>	44,491.20	39,213.45	88%
Total Payroll Expenses	77,704.02	60,757.68	78%
Postage and Freight	1,250.00	1,441.26	115%
Telephone	600.00	212.77	35%
Testing	7,500.00	7,350.00	98%
Training	500.00	1,000.00	200%
Travel Expense	400.00	0.00	0%
Vehicle Fuel	200.00	164.32	82%

Vehicle Maintenance	200.00	0.00	0%
Total Expense	137,529.02	127,228.94	93%
Net Income	-12,288.38	14,012.36	-114%

SOLID WASTE

Income	Budget	Jul '18 - Jun 19	% of Budget
Fees & Permits	0.00	30.00	100%
Miscellaneous Income			
<i>Miscellaneous Income - Other</i>	<i>250.00</i>	<i>0.00</i>	<i>0%</i>
Total Miscellaneous Income	250.00	0.00	0%
Refundable Deposits	0.00	82.00	100%
Sales Tax	7,800.00	4,874.09	62%
Solid Waste Fees	130,000.00	130,416.82	100%
Total Income	138,050.00	135,402.91	98%

Expense			
Bad Debt	0.00	328.40	100%
Bldg/Grnd Maint Repair	500.00	0.00	0%
Contract Labor	2,500.00	1,170.79	47%
Dues and Subscriptions	250.00	610.00	244%
Electricity	9,200.00	8,284.59	90%
Equipment Maint & Repair	3,500.00	16,152.55	462%
Equipment Purchase	5,000.00	1,082.07	22%
Equipment Rental	400.00	0.00	0%
Heating Fuel	6,500.00	3,908.98	60%
Insurance Expense			
<i>AML/Insurance</i>	<i>750.00</i>	<i>1,474.00</i>	<i>197%</i>
Total Insurance Expense	750.00	1,474.00	197%
Materials and Supplies	2,500.00	1,335.44	53%
Miscellaneous Expense	45,973.06	37,694.80	82%
Payroll Expenses			
<i>Life Insurance</i>	<i>89.18</i>	<i>208.65</i>	<i>234%</i>
<i>Worker's Compensation</i>	<i>5,031.00</i>	<i>2,748.00</i>	<i>55%</i>
<i>Health Insurance</i>	<i>17,410.17</i>	<i>17,632.45</i>	<i>12%</i>
<i>HSA Company</i>	<i>6,000.00</i>	<i>5,742.06</i>	<i>96%</i>
<i>Payroll Taxes</i>	<i>2,297.79</i>	<i>1,975.52</i>	<i>86%</i>
<i>PERS</i>	<i>20,633.18</i>	<i>20,195.01</i>	<i>98%</i>
<i>Payroll Expenses - Other</i>	<i>93,787.20</i>	<i>91,126.32</i>	<i>114%</i>
Total Payroll Expenses	145,248.52	139,628.01	96%
Postage and Freight	250.00	288.74	115%
Testing	2,500.00	0.00	0%
Vehicle Fuel	2,500.00	3,080.47	123%
Vehicle Maintenance	1,500.00	1,022.47	68%
Total Expense	229,071.58	216,061.31	94%
Net Income	-91,021.58	-80,658.40	89%

WATER

Income	Budget	Jul '18 - Jun 19	% of Budget
Services Availability	0.00	4,633.04	0%
Fees & Permits	0.00	125.00	100%
Miscellaneous Income			
<i>Miscellaneous Income - Other</i>	<i>250.00</i>	<i>0.00</i>	<i>0%</i>
Total Miscellaneous Income	250.00	0.00	0%
Sales Tax	6,200.00	6,311.90	102%
Water Fees	130,000.00	146,017.10	112%
Total Income	136,450.00	157,087.04	115%

Expense			
Bad Debt	0.00	580.17	100%
Bldg/Grnd Maint Repair	350.00	0.00	0%
Chemicals	8,500.00	8,217.75	97%
Contract Labor	2,000.00	24,465.53	1223%
Dues and Subscriptions	800.00	730.75	91%
Electricity	11,250.00	12,585.98	112%
Equipment Maint & Repair	3,200.00	69.55	2%
Equipment Purchase	1,500.00	6,491.08	433%
Fees Permits	0	99.00	
Heating Fuel	7,500.00	8,168.38	109%
Insurance Expense			
<i>AML/Insurance</i>	<i>4,500.00</i>	<i>4,695.00</i>	<i>104%</i>
Total Insurance Expense	4,500.00	4,695.00	104%
Materials and Supplies	7,000.00	5,418.52	77%
Payroll Expenses			
<i>Life Insurance</i>	<i>89.18</i>	<i>108.16</i>	<i>121%</i>
<i>Worker's Compensation</i>	<i>3,800.00</i>	<i>3,100.00</i>	<i>82%</i>
<i>Health Insurance</i>	<i>17,320.99</i>	<i>13,380.12</i>	<i>7%</i>
<i>HSA Company</i>	<i>4,846.15</i>	<i>6,000.02</i>	<i>124%</i>
<i>Payroll Taxes</i>	<i>1,019.20</i>	<i>1,181.63</i>	<i>116%</i>
<i>PERS</i>	<i>4,576.00</i>	<i>12,663.30</i>	<i>277%</i>
<i>Payroll Expenses - Other</i>	<i>43,200.00</i>	<i>58,358.58</i>	<i>163%</i>
Total Payroll Expenses	74,851.52	94,791.81	127%

WATER CONTINUED

EXPENSE CONTINUED:	Budget	Jul '18 - Jun 19	% of Budget
Postage and Freight	4,500.00	3,196.78	71%
Reimbursed Expense		65.40	
Telephone	125.00	0.00	0%
Testing	8,000.00	4,199.13	52%
Training	400.00	475.00	119%
Travel Expense	500.00	1,025.00	205%
Vehicle Fuel	2,500.00	1,962.46	78%
Vehicle Maintenance	350.00	0.00	0%
Total Expense	137,826.52	177,237.29	129%
Net Income	-1,376.52	-20,150.25	1464%