

TRANSMITTAL MEMORANDUM
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TO: The Honorable Mayor and City Council

FROM: Lacey G. Simpson, Acting City Manager

DATE: July 26, 2022

RE: **General Government/Ketchikan Public Utilities Financial Statements  
for the Quarter Ending June 30, 2022**

Attached for City Council review are the General Government/Ketchikan Public Utilities financial statements for the quarter ending June 30, 2022. Finance Director Michelle Johansen, will be attending the City Council meeting of August 4, 2022, in order to respond to any questions and/or concerns that Councilmembers may have.

**MEMORANDUM**  
**CITY OF KETCHIKAN, ALASKA**  
**Finance Department**  
*Office of the Finance Director*

*Michelle L. Johansen, Finance Director*  
*Camille Nelson, Financial Analyst*  
*Phone: (907) 228-5621*  
*Facsimile: (907) 228-5617*

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TO: Lacey G. Simpson, Acting City Manager/KPU General Manager

FROM: Michelle L. Johansen, Finance Director

DATE: July 26, 2022

**SUBJECT: Financial Reports for General Government and Ketchikan Public Utilities –  
Quarter Ended June 30, 2022**

Attached are the financial reports for General Government and Ketchikan Public utilities for the quarter ended June 30, 2022. Included are reports for each fund of the City and capital project reports for General Government and KPU. Detailed reports have been provided for the General Fund, Public Works and Hospital Sales Tax Funds, Small Boat Harbor Fund, Wastewater Enterprise Fund, Port Enterprise Fund, and KPU Enterprise Fund. All other funds have been lumped together into a single summary report.

Please let me know if you have any questions.



**CITY OF KETCHIKAN, ALASKA**  
**General Government/Ketchikan Public Utilities**  
**Quarterly Financial Statements**  
**For the Quarter Ending June 30, 2022**

General Government/Ketchikan Public Utilities  
2022 Second Quarter Financial Statements  
For the Quarter Ending June 30, 2022

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# General Fund 101

Through 6/30/22

	Adopted Budget	Budget Amendments	Amended Budget	YTD Actual	Budget - YTD Actual	% used/ Rec'd	Prior Year YTD
<b>REVENUE</b>							
Taxes-Property	\$ 6,326,758	\$ (375,063)	\$ 5,951,695	\$ 23,769	\$ 5,927,926	0%	\$ 15,173
Taxes-Sales	4,325,000	-	4,325,000	1,737,076	2,587,924	40%	1,529,899
Taxes-Other	50,000	-	50,000	6,606	43,394	13%	4,210
Taxes-Payment in Lieu of Taxes	1,301,100	(92,100)	1,209,000	592,500	616,500	49%	592,500
Licenses and Permits	126,700	-	126,700	94,601	32,099	75%	20,789
Intergovernmental Revenues	1,438,343	-	1,438,343	8,579	1,429,764	1%	23,841
Charges For Services Revenues	2,214,148	-	2,214,148	1,037,517	1,176,631	47%	810,333
Fines and Forfeitures	92,000	-	92,000	29,805	62,195	32%	23,568
Investment Revenues	4,000	-	4,000	14,851	(10,851)	371%	-
Other Revenues	87,000	-	87,000	27,497	59,503	32%	137,675
Interdepartmental	3,790,627	16,829	3,807,456	1,894,981	1,912,475	50%	1,866,735
Transfers In	3,347,451	-	3,347,451	1,691,542	1,655,909	51%	1,697,148
<b>REVENUE TOTALS</b>	<b>23,103,127</b>	<b>(450,334)</b>	<b>22,652,793</b>	<b>7,159,323</b>	<b>15,493,470</b>	<b>32%</b>	<b>6,721,871</b>
<b>EXPENSE</b>							
1110-Mayor & Council	237,220	27,000	264,220	115,283	148,937	44%	108,115
1120-Law Office	361,172	-	361,172	260,327	100,845	72%	261,725
1130-City Clerk	324,913	-	324,913	149,884	175,029	46%	135,559
1140-City Manager	789,553	-	789,553	352,926	436,627	45%	354,098
1150-Finance	2,209,401	-	2,209,401	968,782	1,240,619	44%	959,284
1160-Information Technology	1,137,947	-	1,137,947	614,506	523,441	54%	490,309
1210-Fire Department	4,284,764	-	4,284,764	1,828,973	2,455,791	43%	1,772,515
1220-Police Department	6,148,858	-	6,148,858	2,695,141	3,453,717	44%	2,890,977
1310-Public Health	14,325	-	14,325	1,828	12,497	13%	5,905
1410-Library Services	1,372,020	2,100	1,374,120	601,036	773,084	44%	670,631
1420-Museum	1,206,906	-	1,206,906	552,756	654,150	46%	475,593
1430-Civic Center	530,117	-	530,117	246,783	283,334	47%	243,555
1510-Engineering	2,146,871	-	2,146,871	732,346	1,414,525	34%	670,290
1520-Cemetery	88,940	-	88,940	9,249	79,691	10%	80,917
1530-Streets	1,802,129	-	1,802,129	853,456	948,673	47%	801,678
1540-Garage	691,301	-	691,301	433,945	257,356	63%	342,092
1550-Building Maintenance	576,905	-	576,905	246,198	330,707	43%	239,514
Transfers Out	850,133	8,820	858,953	131,976	726,977	15%	173,897
<b>EXPENSE TOTALS</b>	<b>24,773,475</b>	<b>37,920</b>	<b>24,811,395</b>	<b>10,795,397</b>	<b>14,015,998</b>	<b>44%</b>	<b>10,676,652</b>
Surplus(Deficit)	(1,670,348)	(488,254)	(2,158,602)	(3,636,074)	1,477,472		(3,954,782)
Beginning Reserves	5,156,336	-	5,156,336	5,156,336	-		7,431,724
Ending Reserves	\$ 3,485,988	\$ (488,254)	\$ 2,997,734	\$ 1,520,262	\$ 1,477,472		\$ 3,476,942



# Public Works Sales Tax Fund

Through 6/30/22

	Adopted Budget	Budget Amendments	Amended Budget	YTD Actual	Budget - YTD Actual	% used/ Rec'd	Prior Year YTD
<b>REVENUE</b>							
Taxes-Sales	\$ 4,330,000	\$ -	\$ 4,330,000	\$ 1,743,682	\$ 2,586,318	40%	\$ 1,534,108
Intergovernmental Revenues	-	1,950,000	1,950,000	1,950,000	-	100%	-
Investment Revenues	2,500	-	2,500	13,060	(10,560)	522%	-
Contributions	-	-	-	-	-	0%	-
Other	-	-	-	-	-	0%	-
<b>REVENUE TOTALS</b>	4,332,500	1,950,000	6,282,500	3,706,742	2,575,758	59%	1,534,108
<b>CAPITAL OUTLAY-EXPENSE</b>							
Department <b>1150 - Finance</b>	20,000	-	20,000	-	20,000	0%	-
Department <b>1210 - Fire Department</b>	750,000	52,856	802,856	266,758	536,098	33%	-
Department <b>1220 - Police Department</b>	88,144	-	88,144	45,387	42,757	51%	42,968
Department <b>1420 - Museum</b>	200,000	-	200,000	153,907	46,093	77%	-
Department <b>1430 - Civic Center</b>	-	-	-	-	-	0%	-
Department <b>1510 - Engineering</b>	70,000	-	70,000	57,490	12,510	82%	-
Department <b>1520 - Cemetery</b>	-	-	-	-	-	0%	-
Department <b>1530 - Streets</b>	1,733,428	19,195	1,752,623	536,791	1,215,832	31%	126,585
Department <b>1540 - Garage</b>	-	-	-	-	-	0%	17,065
Department <b>1550 - Building Maintenance</b>	130,000	8,764	138,764	-	138,764	0%	-
Transfers Out	2,341,686	8,820	2,350,506	1,155,939	1,194,567	49%	1,151,534
<b>EXPENSE TOTALS</b>	5,333,258	89,635	5,422,893	2,216,272	3,206,621	41%	1,338,153
Surplus(Deficit)	(1,000,758)	1,860,365	859,607	1,490,471	(630,864)		195,955
Beginning Reserves	5,144,986	-	5,144,986	5,144,986	-		3,535,347
Ending Reserves	\$ 4,144,228	\$ 1,860,365	\$ 6,004,593	\$ 6,635,457	\$ (630,864)		\$ 3,731,302



# Solid Waste Services Fund

Through 6/30/22

	Adopted Budget	Budget Amendments	Amended Budget	YTD Actual	Budget - YTD Actual	% used/ Rec'd	Prior Year YTD
<b>REVENUE</b>							
Charges For Services Revenues	\$ 3,755,440	\$ -	\$ 3,755,440	\$ 1,883,315	\$ 1,872,125	50%	\$ 1,774,862
Investment Revenues	750	-	750	3,482	(2,732)	464%	-
Misc Revenues	1,000	-	1,000	5	995	1%	25
<b>REVENUE TOTALS</b>	<b>3,757,190</b>	<b>-</b>	<b>3,757,190</b>	<b>1,886,802</b>	<b>1,870,388</b>	<b>50%</b>	<b>1,774,887</b>
<b>EXPENSE</b>							
Department <b>1560 - Solid Waste</b>							
Salaries, Wages and Benefits	1,267,142	-	1,267,142	550,657	716,485	43%	574,933
General Supplies	266,778	-	266,778	168,461	98,317	63%	155,731
Travel and Training	680	-	680	-	680	0%	-
Contract/Purchased Services	1,653,609	13,500	1,667,109	1,541,656	125,453	92%	1,446,708
Minor Capital Outlay	27,900	-	27,900	800	27,100	3%	800
Interfund/Interdepartmental Charges	487,740	939	488,679	237,943	250,736	49%	244,083
<b>EXPENSE TOTALS</b>	<b>3,703,849</b>	<b>14,439</b>	<b>3,718,288</b>	<b>2,499,516</b>	<b>1,218,772</b>	<b>67%</b>	<b>2,422,254</b>
<b>OPERATING SURPLUS(LOSS)</b>	<b>53,341</b>	<b>(14,439)</b>	<b>38,902</b>	<b>(612,714)</b>	<b>651,616</b>		<b>(647,367)</b>
<b>CAPITAL EXPENSE</b>							
Capital Outlays	175,000	15,000	190,000	97,974	92,026	52%	-
<b>EXPENSE TOTALS</b>	<b>175,000</b>	<b>15,000</b>	<b>190,000</b>	<b>97,974</b>	<b>92,026</b>	<b>52%</b>	<b>-</b>
Surplus(Deficit)	(121,659)	(29,439)	(151,098)	(710,688)	559,590		(647,367)
Beginning Reserves	1,588,805	-	1,588,805	1,588,805	-		1,421,857
Ending Reserves	\$ 1,467,146	\$ (29,439)	\$ 1,437,707	\$ 878,117	\$ 559,590		\$ 774,490



# Small Boat Harbor Fund

Through 6/30/22

	Adopted Budget	Budget Amendments	Amended Budget	YTD Actual	Budget - YTD Actual	% used/ Rec'd	Prior Year YTD
<b>REVENUE</b>							
Charges For Services Revenues	\$ 1,579,000	\$ -	\$ 1,579,000	\$ 830,284	\$ 748,716	53%	\$ 790,519
Intergovernmental Revenues	2,500	-	2,500	7,550	(5,050)	302%	2,562
Investment Revenues	500	-	500	2,529	(2,029)	506%	-
Fines and Forfeitures	3,500	-	3,500	2,115	1,385	60%	1,439
Transfers In	-	-	-	-	-	0%	-
Other	-	-	-	68	(68)	0%	377
<b>REVENUE TOTALS</b>	<b>1,585,500</b>	<b>-</b>	<b>1,585,500</b>	<b>842,546</b>	<b>742,954</b>	<b>53%</b>	<b>794,897</b>
<b>OPERATING EXPENSE</b>							
Department <b>1710 - Harbors</b>							
Salaries, Wages and Benefits	705,881	-	705,881	352,571	353,310	50%	282,418
General Supplies	74,325	(950)	73,375	46,779	26,596	64%	22,473
Travel and Training	3,845	-	3,845	517	3,328	13%	72
Contract/Purchased Services	332,595	-	332,595	139,316	193,279	42%	179,804
Minor Capital Outlay	11,100	950	12,050	3,156	8,894	26%	1,330
Interfund/Interdepartmental Charges	256,900	486	257,386	129,177	128,209	50%	121,834
Debt Service	349,425	-	349,425	196,150	153,275	56%	195,650
<b>EXPENSE TOTALS</b>	<b>1,734,071</b>	<b>486</b>	<b>1,734,557</b>	<b>867,667</b>	<b>866,890</b>	<b>50%</b>	<b>803,580</b>
<b>OPERATING SURPLUS(LOSS)</b>	<b>(148,571)</b>	<b>(486)</b>	<b>(149,057)</b>	<b>(25,121)</b>	<b>(123,936)</b>		<b>(8,683)</b>
<b>CAPITAL EXPENSE</b>							
Transfers to Other Funds	-	-	-	-	-	0%	-
Capital Outlays	-	-	-	-	-	0%	-
<b>EXPENSE TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>
Total Surplus(Deficit)	(148,571)	(486)	(149,057)	(25,121)	(123,936)		(8,683)
Beginning Reserves	746,166	-	746,166	746,166	-		776,089
Ending Reserves	\$ 597,595	\$ (486)	\$ 597,109	\$ 721,045	\$ (123,936)		\$ 767,406





# Wastewater Services Fund

Through 6/30/22

	Adopted Budget	Budget Amendments	Amended Budget	YTD Actual	Budget - YTD Actual	% used/ Rec'd	Prior Year YTD
<b>REVENUE</b>							
Charges for Services	\$ 3,467,350	\$ -	\$ 3,467,350	\$ 1,751,517	\$ 1,715,833	51%	\$ 1,725,547
Investment Revenues	500	-	500	9,975	(9,475)	1995%	-
Bond Proceeds	4,070,867	-	4,070,867	-	4,070,867	0%	-
<b>REVENUE TOTALS</b>	<b>7,538,717</b>	<b>-</b>	<b>7,538,717</b>	<b>1,761,493</b>	<b>5,777,224</b>	<b>23%</b>	<b>1,725,547</b>
<b>EXPENSE</b>							
<b>Department 3000 - Wastewater</b>							
Salaries, Wages and Benefits	935,172	-	935,172	444,459	490,713	48%	426,531
General Supplies	262,050	-	262,050	124,317	137,733	47%	139,257
Travel and Training	6,250	-	6,250	708	5,542	11%	1,918
Contract/Purchased Services	402,810	-	402,810	152,097	250,713	38%	174,031
Minor Capital Outlay	59,000	-	59,000	12,585	46,415	21%	46,080
Interfund/Interdepartmental Charges	638,560	724	639,284	320,589	318,695	50%	320,662
Debt Service	162,829	-	162,829	82,334	80,495	51%	81,164
PILOT	86,100	(6,100)	80,000	40,002	39,998	50%	40,002
<b>EXPENSE TOTALS</b>	<b>2,552,771</b>	<b>(5,376)</b>	<b>2,547,395</b>	<b>1,177,092</b>	<b>1,370,303</b>	<b>46%</b>	<b>1,229,646</b>
<b>OPERATING SURPLUS (LOSS)</b>	<b>4,985,946</b>	<b>5,376</b>	<b>4,991,322</b>	<b>584,401</b>	<b>4,406,921</b>		<b>495,901</b>
<b>CAPITAL EXPENSE</b>							
Capital Outlays	5,105,867	-	5,105,867	184,698	4,921,169	4%	447,718
<b>EXPENSE TOTALS</b>	<b>5,105,867</b>	<b>-</b>	<b>5,105,867</b>	<b>184,698</b>	<b>4,921,169</b>	<b>4%</b>	<b>447,718</b>
Surplus(Deficit)	(119,921)	5,376	(114,545)	399,703	(514,248)		48,183
Beginning Reserves	3,744,777	-	3,744,777	3,744,777	-		3,104,249
Ending Reserves	\$ 3,624,856	\$ 5,376	\$ 3,630,232	\$ 4,144,480	\$ (514,248)		\$ 3,152,432



# Port Enterprise Fund

Through 6/30/22

	Adopted Budget	Budget Amendments	Amended Budget	YTD Actual	Budget - YTD Actual	% used/ Rec'd	Prior Year YTD
<b>REVENUE</b>							
Charges for Services	\$ 9,960,950	\$ -	\$ 9,960,950	\$ 3,597,894	\$ 6,363,056	36%	\$ 114,432
Investment Revenues	12,786	-	12,786	11,440	1,346	89%	14
Intergovernmental Revenues	-	2,506,187	2,506,187	2,506,187	(0)	100%	1,100,301
Other Revenues	-	-	-	870	(870)	0%	103
Advances	315,911	-	315,911	-	315,911	0%	-
Transfers In	105,000	-	105,000	52,500	52,500	50%	250,002
<b>REVENUE TOTALS</b>	<b>10,394,647</b>	<b>2,506,187</b>	<b>12,900,834</b>	<b>6,168,891</b>	<b>6,731,943</b>	<b>48%</b>	<b>1,464,852</b>
<b>EXPENSE</b>							
Department 4000 - <b>Port</b>							
Salaries, Wages and Benefits	1,011,741	-	1,011,741	515,834	495,907	51%	281,380
General Supplies	98,395	(14,046)	84,349	46,787	37,562	55%	15,148
Travel and Training	9,250	-	9,250	4,910	4,340	53%	48
Contract/Purchased Services	2,791,368	13,096	2,804,464	1,227,872	1,576,592	44%	1,157,217
Minor Capital Outlay	6,100	950	7,050	3,156	3,894	45%	1,330
Interfund/Interdepartmental Charges	503,580	1,180	504,760	253,176	251,584	50%	245,578
Debt Service	2,236,000	-	2,236,000	549,463	1,686,537	25%	576,167
PILOT/Taxes	522,200	(26,000)	496,200	159,498	336,702	32%	159,498
<b>EXPENSE TOTALS</b>	<b>7,178,634</b>	<b>(24,820)</b>	<b>7,153,814</b>	<b>2,760,697</b>	<b>4,393,117</b>	<b>39%</b>	<b>2,436,366</b>
<b>OPERATING SURPLUS (LOSS)</b>	<b>3,216,013</b>	<b>2,531,007</b>	<b>5,747,020</b>	<b>3,408,194</b>	<b>2,338,826</b>		<b>(971,514)</b>
<b>CAPITAL EXPENSE</b>							
Transfers to Other Funds	522,000	-	522,000	-	522,000	0%	-
Capital Outlays	163,685	-	163,685	14,677	149,008	9%	140,816
<b>EXPENSE TOTALS</b>	<b>685,685</b>	<b>-</b>	<b>685,685</b>	<b>14,677</b>	<b>671,008</b>	<b>2%</b>	<b>140,816</b>
Surplus(Deficit)	2,530,328	2,531,007	5,061,335	3,393,517	1,667,818		(1,112,330)
Beginning Reserves	4,895,441	-	4,895,441	4,895,441	-		4,116,133
Ending Reserves	\$ 7,425,769	\$ 2,531,007	\$ 9,956,776	\$ 8,288,958	\$ 1,667,818		\$ 3,003,803

	Adopted Budget	Budget Amendments	Amended Budget	YTD Actual	Budget - YTD Actual	% used/ Rec'd	Prior Year YTD
<b>Fund 110 - Hospital Sales Tax Fund</b>							
<b>REVENUE</b>							
Taxes-Sales	\$ 2,907,000	\$ -	\$ 2,907,000	\$ 1,162,455	\$ 1,744,545	\$ 0	\$ 1,022,739
Investments Earnings	2,000	-	2,000	7,636	(5,636)	382%	-
Other	100,000	-	100,000	77,188	22,812	77%	315
<b>REVENUE TOTALS</b>	<b>3,009,000</b>	<b>-</b>	<b>3,009,000</b>	<b>1,247,279</b>	<b>1,761,721</b>	<b>41%</b>	<b>1,023,054</b>
<b>EXPENSE</b>							
Department <b>1320 - Health Care Operations</b>	217,130	-	217,130	60	217,070	0%	166,520
Transfers Out	2,985,670	5,875	2,991,545	1,995,460	996,085	67%	1,965,650
<b>EXPENSE TOTALS</b>	<b>3,202,800</b>	<b>5,875</b>	<b>3,208,675</b>	<b>1,995,520</b>	<b>1,213,155</b>	<b>62%</b>	<b>2,132,170</b>
Surplus(Deficit)	(193,800)	(5,875)	(199,675)	(748,242)	548,567		(1,109,116)
Beginning Fund Balance	2,587,735	-	2,587,735	2,587,735	-		3,228,957
Ending Reserves	\$ 2,393,935	\$ (5,875)	\$ 2,388,060	\$ 1,839,494	\$ 548,567		\$ 2,119,841

**Fund 112 - Shoreline Fund**

<b>REVENUE</b>							
Investment Earnings	\$ -	\$ -	\$ -	\$ 204	\$ (204)	0%	\$ -
<b>REVENUE TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>204</b>	<b>(204)</b>	<b>0%</b>	<b>-</b>
<b>EXPENSE</b>							
Transfers Out	6,374	-	6,374	3,186	3,188	4998%	3,186
<b>EXPENSE TOTALS</b>	<b>6,374</b>	<b>-</b>	<b>6,374</b>	<b>3,186</b>	<b>3,188</b>	<b>50%</b>	<b>3,186</b>
Surplus(Deficit)	(6,374)	-	(6,374)	(2,983)	(3,392)		(3,186)
Beginning Fund Balance	94,044	-	94,044	94,044	-		101,410
Ending Reserves	\$ 87,670	\$ -	\$ 87,670	\$ 91,062	\$ (3,392)		\$ 98,224

**Fund 117 - Community Grant Fund**

<b>REVENUE</b>							
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 3,449	\$ (3,449)	0%	\$ -
Contributions	\$ 134,375	\$ 23,515	\$ 157,890	\$ 157,890	\$ -	10000%	\$ 134,375
Other Revenues	-	-	-	-	-	0%	-
Transfers In	134,375	23,515	157,890	78,945	78,945	50%	67,200
<b>REVENUE TOTALS</b>	<b>268,750</b>	<b>47,030</b>	<b>315,780</b>	<b>240,284</b>	<b>75,496</b>	<b>76%</b>	<b>201,575</b>
<b>EXPENSE</b>							
Department <b>1110 - Mayor</b>	268,750	47,030	315,780	297,711	18,069	94%	252,126
<b>EXPENSE TOTALS</b>	<b>268,750</b>	<b>47,030</b>	<b>315,780</b>	<b>297,711</b>	<b>18,069</b>	<b>94%</b>	<b>252,126</b>
Surplus(Deficit)	-	-	-	(57,427)	57,427		(50,551)
Beginning Fund Balance	17,181	-	17,181	17,181	-		17,141
Ending Reserves	\$ 17,181	\$ -	\$ 17,181	\$ (40,246)	\$ 57,427		\$ (33,410)

	Adopted Budget	Budget Amendments	Amended Budget	YTD Actual	Budget - YTD Actual	% used/ Rec'd	Prior Year YTD
<b>Fund 118 - Economic Development &amp; Parking</b>							
<b>REVENUE</b>							
Investment Earnings	\$ 175	\$ -	\$ 175	\$ 753	\$ (578)	430%	\$ -
Miscellaneous Revenues	-	-	-	-	-	0%	\$ -
Intergovernmental	-	-	-	-	-	0%	-
Interfund Advances	-	-	-	-	-	0%	-
<b>REVENUE TOTALS</b>	<b>175</b>	<b>-</b>	<b>175</b>	<b>753</b>	<b>(578)</b>	<b>430%</b>	<b>-</b>
<b>EXPENSE</b>							
Department 1440 - Tourism	-	-	-	-	-	0%	142,143
Department 1530 - Streets	-	30,000	30,000	-	30,000	0%	-
<b>EXPENSE TOTALS</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>0%</b>	<b>142,143</b>
Surplus(Deficit)	175	(30,000)	(29,825)	753	(30,578)		(142,143)
Beginning Fund Balance	315,885	-	315,885	315,885	-		447,504
Ending Reserves	\$ 316,060	\$ (30,000)	\$ 286,060	\$ 316,638	\$ (30,578)		\$ 305,361

<b>Fund 210 - Transient Occupancy Tax Fund</b>							
<b>REVENUE</b>							
Taxes-Transient	\$ 450,000	\$ -	\$ 450,000	\$ 159,195	\$ 290,805	35%	\$ 118,935
Investment Earnings	250	-	250	1,477	(1,227)	591%	-
<b>REVENUE TOTALS</b>	<b>450,250</b>	<b>-</b>	<b>450,250</b>	<b>160,671</b>	<b>289,579</b>	<b>36%</b>	<b>118,935</b>
<b>EXPENSE</b>							
Transfers Out	424,117	-	424,117	212,058	212,059	50%	235,476
<b>EXPENSE TOTALS</b>	<b>424,117</b>	<b>-</b>	<b>424,117</b>	<b>212,058</b>	<b>212,059</b>	<b>50%</b>	<b>235,476</b>
Surplus(Deficit)	26,133	-	26,133	(51,387)	77,520		(116,541)
Beginning Fund Balance	481,696	-	481,696	481,696	-		526,928
Ending Reserves	\$ 507,829	\$ -	\$ 507,829	\$ 430,309	\$ 77,520		\$ 410,387

<b>Fund 211 - Marijuana Sales Tax Fund</b>							
<b>REVENUE</b>							
Taxes	\$ 250,000	\$ -	\$ 250,000	\$ 69,222	\$ 180,778	28%	\$ 110,749
Investment Earnings	100	-	100	527	(427)	527%	-
<b>REVENUE TOTALS</b>	<b>250,100</b>	<b>-</b>	<b>250,100</b>	<b>69,749</b>	<b>180,351</b>	<b>28%</b>	<b>110,749</b>
<b>EXPENSE</b>							
Contributions	-	-	-	-	-	0%	-
Humanitarian Services	131,000	54,000	185,000	60,000	125,000	32%	131,000
Transfers Out	200,000	-	200,000	100,002	99,998	50%	100,002
<b>EXPENSE TOTALS</b>	<b>331,000</b>	<b>54,000</b>	<b>385,000</b>	<b>160,002</b>	<b>224,998</b>	<b>42%</b>	<b>231,002</b>
Surplus(Deficit)	(80,900)	(54,000)	(134,900)	(90,253)	(44,647)		(120,253)
Beginning Fund Balance	232,363	-	232,363	232,363	-		57,574
Ending Reserves	\$ 151,463	\$ (54,000)	\$ 97,463	\$ 142,110	\$ (44,647)		\$ (62,679)

	Adopted Budget	Budget Amendments	Amended Budget	YTD Actual	Budget - YTD Actual	% used/ Rec'd	Prior Year YTD
<b>Fund 250 - Bayview Cemetery O&amp;M Fund</b>							
<b>REVENUE</b>							
Charges for Services	\$ 2,500	\$ -	\$ 2,500	\$ 1,610	\$ 890	64%	\$ 1,525
Investment Earnings	100	-	100	244	(144)	244%	-
<b>REVENUE TOTALS</b>	<b>2,600</b>	<b>-</b>	<b>2,600</b>	<b>1,854</b>	<b>746</b>	<b>71%</b>	<b>1,525</b>
<b>EXPENSE</b>							
Cemetery	5,000	-	5,000	2,502	2,498	50%	2,502
<b>EXPENSE TOTALS</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>2,502</b>	<b>2,498</b>	<b>50%</b>	<b>2,502</b>
Surplus(Deficit)	(2,400)	-	(2,400)	(648)	(1,752)		(977)
Beginning Fund Balance	49,105	-	49,105	49,105	-		49,105
Ending Reserves	\$ 46,705	\$ -	\$ 46,705	\$ 48,457	\$ (1,752)		\$ 48,128

<b>Fund 251 - Cemetery Development Fund</b>							
<b>REVENUE</b>							
Charges for Services	\$ 10,000	\$ -	\$ 10,000	\$ 3,380	\$ 6,620	34%	\$ 3,940
Investment Revenues	50	-	50	-	50	0%	-
<b>REVENUE TOTALS</b>	<b>10,050</b>	<b>-</b>	<b>10,050</b>	<b>3,380</b>	<b>6,670</b>	<b>34%</b>	<b>3,940</b>
<b>EXPENSE</b>							
Capital Outlay	2,500	-	2,500	-	2,500	0%	-
<b>EXPENSE TOTALS</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>0%</b>	<b>-</b>
Surplus(Deficit)	7,550	-	7,550	3,380	4,170		3,940
Beginning Fund Balance	27,924	-	27,924	27,924	-		23,319
Ending Reserves	\$ 35,474	\$ -	\$ 35,474	\$ 31,304	\$ 4,170		\$ 27,259

<b>Fund 252 - Cemetery Endowment Fund</b>							
<b>REVENUE</b>							
Charges for Services	\$ 1,200	\$ -	\$ 1,200	\$ 610	\$ 590	51%	\$ 730
<b>REVENUE TOTALS</b>	<b>1,200</b>	<b>-</b>	<b>1,200</b>	<b>610</b>	<b>590</b>	<b>51%</b>	<b>730</b>
<b>EXPENSE</b>							
Other	-	-	-	-	-	0%	-
<b>EXPENSE TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>
Surplus(Deficit)	1,200	-	1,200	610	590		730
Beginning Fund Balance	24,283	-	24,283	24,283	-		22,893
Ending Reserves	\$ 25,483	\$ -	\$ 25,483	\$ 24,893	\$ 590		\$ 23,623

	Adopted Budget	Budget Amendments	Amended Budget	YTD Actual	Budget - YTD Actual	% used/ Rec'd	Prior Year YTD
<b>Fund 260 - Commercial Passenger Vessel Fund</b>							
<b>REVENUE</b>							
Intergovernmental	\$ 188,750	\$ -	\$ 188,750	\$ 185,233	\$ 3,518	98%	\$ -
Investment Revenues	2,000	-	2,000	16,377	(14,377)	819%	-
Transfers in from Major Capital Improvements Fund	-	-	-	-	-	0%	-
Transfers in from Port Fund	-	-	-	-	-	0%	-
<b>REVENUE TOTALS</b>	<b>190,750</b>	<b>-</b>	<b>190,750</b>	<b>201,610</b>	<b>(10,860)</b>	<b>106%</b>	<b>-</b>
<b>EXPENSE</b>							
CPV	1,261,960	(22,529)	1,239,431	655,951	583,480	53%	395,982
Tourism - Operations	138,625	-	138,625	134,113	4,512	97%	-
Tourism - Ambassador Program	-	-	-	-	-	0%	-
Tourism - Funded Programs	30,000	-	30,000	-	30,000	0%	-
Other Capital	-	-	-	-	-	0%	-
<b>EXPENSE TOTALS</b>	<b>1,430,585</b>	<b>(22,529)</b>	<b>1,408,056</b>	<b>790,064</b>	<b>617,992</b>	<b>56%</b>	<b>395,982</b>
Surplus(Deficit)	(1,239,835)	22,529	(1,217,306)	(588,454)	(628,852)		(395,982)
Beginning Fund Balance	7,468,394	-	7,468,394	7,468,394	-		7,011,170
Ending Reserves	\$ 6,228,559	\$ 22,529	\$ 6,251,088	\$ 6,879,940	\$ (628,852)		\$ 6,615,188

**Fund 280 - Forfeitures and Seizures Fund**

<b>REVENUE</b>							
Investment Revenues	\$ 160	\$ -	\$ 160	\$ 328	\$ (168)	205%	\$ -
Fines & Forfeitures	-	-	-	-	-	0%	-
Intergovernmental	-	-	-	-	-	0%	-
<b>REVENUE TOTALS</b>	<b>160</b>	<b>-</b>	<b>160</b>	<b>328</b>	<b>(168)</b>	<b>205%</b>	<b>-</b>
<b>EXPENSE</b>							
Department 1220 - Police	-	17,849	17,849	8,481	9,368	48%	-
<b>EXPENSE TOTALS</b>	<b>-</b>	<b>17,849</b>	<b>17,849</b>	<b>8,481</b>	<b>9,368</b>	<b>48%</b>	<b>-</b>
Surplus(Deficit)	160	(17,849)	(17,689)	(8,153)	(9,536)		-
Beginning Fund Balance	119,302	-	119,302	119,302	-		174,294
Ending Reserves	\$ 119,462	\$ (17,849)	\$ 101,613	\$ 111,149	\$ (9,536)		\$ 174,294

**Fund 290 - Federal & State Grant Fund**

<b>REVENUE</b>							
Intergovernmental Revenues	\$ 487,452	\$ -	\$ 487,452	\$ -	\$ 487,452	0%	\$ 916,388
Contributions	82,900	-	82,900	-	82,900	0%	-
<b>REVENUE TOTALS</b>	<b>570,352</b>	<b>-</b>	<b>570,352</b>	<b>-</b>	<b>570,352</b>	<b>0%</b>	<b>916,388</b>
<b>EXPENSE</b>							
Department 1210 - Fire	238,750	-	238,750	-	238,750	0%	-
Department 1220 - Police	331,602	-	331,602	-	331,602	0%	-
Department 1320 - Health Care Operations	-	-	-	(76,250)	76,250	0%	-
<b>EXPENSE TOTALS</b>	<b>570,352</b>	<b>-</b>	<b>570,352</b>	<b>(76,250)</b>	<b>646,602</b>	<b>-13%</b>	<b>-</b>
Surplus(Deficit)	-	-	-	76,250	(76,250)		916,388
Beginning Fund Balance	-	-	-	-	-		-
Ending Reserves	\$ -	\$ -	\$ -	\$ 76,250	\$ (76,250)		\$ 916,388

	Adopted Budget	Budget Amendments	Amended Budget	YTD Actual	Budget - YTD Actual	% used/ Rec'd	Prior Year YTD
<b>Fund 310 - Major Capital Improvements Fund</b>							
<b>REVENUE</b>							
Intergovernmental Revenues-Capital	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Investment Revenues	-	-	-	174	(174)	0%	-
Bond Proceeds	2,500,000	-	2,500,000	-	2,500,000	0%	-
Contributions	-	160,000	160,000	160,000	-	100%	-
Proceeds from Lease	-	-	-	240,378	(240,378)	0%	-
Transfers In	-	-	-	-	-	0%	-
<b>REVENUE TOTALS</b>	<b>2,500,000</b>	<b>160,000</b>	<b>2,660,000</b>	<b>400,552</b>	<b>2,259,448</b>	<b>15%</b>	<b>-</b>
<b>EXPENSE</b>							
Department <b>1210 - Fire</b>	-	-	-	-	-	0%	243,008
Department <b>1420 - Museum</b>	-	-	-	-	-	0%	-
Department <b>1430 - Civic Center</b>	-	-	-	2,304	(2,304)	0%	-
Department <b>1440 - Tourism</b>	-	160,000	160,000	6,600	153,400	4%	-
Department <b>1530 - Streets</b>	2,500,000	-	2,500,000	-	2,500,000	0%	-
Department <b>1550 - Building Maintenance</b>	-	-	-	-	-	0%	-
<b>EXPENSE TOTALS</b>	<b>2,500,000</b>	<b>160,000</b>	<b>2,660,000</b>	<b>8,904</b>	<b>2,651,096</b>	<b>0%</b>	<b>243,008</b>
Surplus(Deficit)	-	-	-	391,648	(391,648)		(243,008)
Beginning Fund Balance	73,954	-	73,954	73,954	-		73,748
Ending Reserves	\$ 73,954	\$ -	\$ 73,954	\$ 465,602	\$ (391,648)		\$ (169,260)
<b>Fund 320 - Harbor Improvements Fund</b>							
<b>REVENUE</b>							
Intergovernmental Revenues-Capital	\$ 174,246	\$ -	\$ 174,246	\$ -	\$ 174,246	0%	\$ 268,708
Investment Revenues	1,000	-	1,000	2,352	(1,352)	235%	-
Bond Proceeds	-	-	-	-	-	0%	-
Sale of Assets	-	-	-	-	-	0%	-
Transfers In	-	-	-	-	-	0%	-
<b>REVENUE TOTALS</b>	<b>175,246</b>	<b>-</b>	<b>175,246</b>	<b>2,352</b>	<b>172,894</b>	<b>1%</b>	<b>268,708</b>
<b>EXPENSE</b>							
Department <b>1710 - Harbor</b>	275,633	-	275,633	65,328	210,305	24%	73,916
Transfers Out	-	-	-	-	-	0%	-
<b>EXPENSE TOTALS</b>	<b>275,633</b>	<b>-</b>	<b>275,633</b>	<b>65,328</b>	<b>210,305</b>	<b>24%</b>	<b>73,916</b>
Surplus(Deficit)	(100,387)	-	(100,387)	(62,976)	(37,411)		194,793
Beginning Fund Balance	770,075	-	770,075	770,075	-		665,840
Ending Reserves	\$ 669,688	\$ -	\$ 669,688	\$ 707,099	\$ (37,411)		\$ 860,633
<b>Fund 330 - Community Facilities Development</b>							
<b>REVENUE</b>							
Investment Revenues	\$ 1,000	\$ -	\$ 1,000	\$ 6,713	\$ (5,713)	671%	\$ -
Advances from Other Funds	-	-	-	-	-	0%	-
Sale of Assets Land	-	-	-	-	-	0%	-
Other Revenues	-	-	-	-	-	0%	-
<b>REVENUE TOTALS</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>6,713</b>	<b>(5,713)</b>	<b>671%</b>	<b>-</b>
<b>EXPENSE</b>							
Department <b>1320 - Health Care Operations</b>	6,000	-	6,000	-	6,000	0%	12,410
Department <b>1420 - Library</b>	-	-	-	-	-	0%	-
Department <b>1420 - Museum</b>	-	-	-	-	-	0%	-
Department <b>1440 - Tourism &amp; Economic Development</b>	-	-	-	-	-	0%	-
Department <b>1550 - Building Maintenance</b>	-	-	-	-	-	0%	-
Transfers Out	-	-	-	-	-	0%	-
<b>EXPENSE TOTALS</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>0%</b>	<b>12,410</b>
Surplus(Deficit)	(5,000)	-	(5,000)	6,713	(11,713)		(12,410)
Beginning Fund Balance	2,638,010	-	2,638,010	2,638,010	-		2,215,207
Ending Reserves	\$ 2,633,010	\$ -	\$ 2,633,010	\$ 2,644,723	\$ (11,713)		\$ 2,202,797

	Adopted Budget	Budget Amendments	Amended Budget	YTD Actual	Budget - YTD Actual	% used/ Rec'd	Prior Year YTD
<b>Fund 340 - Hospital Construction Fund</b>							
<b>REVENUE</b>							
Investment Revenues	\$ -	\$ -	\$ -	\$ 701	\$ (701)	0%	\$ -
Intergovernmental Revenues	-	-	-	-	-	0%	-
Contributions	-	-	-	58,500	(58,500)	0%	-
Bond Proceeds	-	-	-	-	-	0%	-
<b>REVENUE TOTALS</b>	-	-	-	59,201	(59,201)	0%	-
<b>EXPENSE</b>							
Department <b>1320 - Health Care</b>	998,498	-	998,498	-	998,498	0%	-
Transfer Out to Debt Service	-	-	-	-	-	0%	-
<b>EXPENSE TOTALS</b>	998,498	-	998,498	-	998,498	0%	-
Surplus(Deficit)	(998,498)	-	(998,498)	59,201	(1,057,699)		-
Beginning Fund Balance	998,498	-	998,498	998,498	-		1,098,721
Ending Reserves	\$ -	\$ -	\$ -	\$ 1,057,699	\$ (1,057,699)		\$ 1,098,721

<b>Fund 360 - CPV Capital Improvement Fund</b>							
<b>REVENUE</b>							
Investment Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Transfer In	\$ 865,000	\$ (22,529)	\$ 842,471	\$ 457,471	\$ 385,000	54%	\$ -
<b>REVENUE TOTALS</b>	865,000	(22,529)	842,471	457,471	385,000	54%	-
<b>EXPENSE</b>							
Department <b>1420 - Museum</b>	-	-	-	-	-	0%	-
Department <b>1440 - Tourism &amp; Economic Dev.</b>	865,000	(22,529)	842,471	794,150	48,321	94%	-
Department <b>1530 - Streets</b>	-	-	-	-	-	0%	-
<b>EXPENSE TOTALS</b>	865,000	(22,529)	842,471	794,150	48,321	94%	-
Surplus(Deficit)	-	-	-	(336,679)	336,679		-
Beginning Fund Balance	2,529	-	2,529	2,529	-		2,529
Ending Reserves	\$ 2,529	\$ -	\$ 2,529	\$ (334,150)	\$ 336,679		\$ 2,529

<b>Fund 410 - Debt Service Fund</b>							
<b>REVENUE</b>							
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Other Revenues	-	-	-	-	-	0%	-
Transfers In	3,623,114	-	3,623,114	1,994,429	1,628,685	55%	2,013,879
Bond Proceeds	-	-	-	-	-	0%	3,145,000
<b>REVENUE TOTALS</b>	3,623,114	-	3,623,114	1,994,429	1,628,685	55%	5,158,879
<b>EXPENSE</b>							
Debt Service	3,623,114	-	3,623,114	1,994,429	1,628,685	55%	5,143,140
<b>EXPENSE TOTALS</b>	3,623,114	-	3,623,114	1,994,429	1,628,685	55%	5,143,140
Surplus(Deficit)	-	-	-	-	-		15,739
Beginning Fund Balance	-	-	-	-	-		-
Ending Reserves	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 15,739



	Adopted Budget	Budget Amendments	Amended Budget	YTD Actual	Budget - YTD Actual	% used/ Rec'd	Prior Year YTD
<b>Fund 511 - Port Repair &amp; Replacement Fund</b>							
<b>REVENUE</b>							
Investment Revenues	\$ 500	\$ -	\$ 500	\$ 254	\$ 246	51%	\$ -
Transfers In	522,000	-	522,000	-	522,000	0%	-
<b>REVENUE TOTALS</b>	522,500	-	522,500	254	522,246	0%	-
<b>EXPENSE</b>							
Department <b>4000 - Port</b>	117,000	-	117,000	12,700	104,300	11%	-
<b>EXPENSE TOTALS</b>	117,000	-	117,000	12,700	104,300	11%	-
Surplus(Deficit)	405,500	-	405,500	(12,446)	417,946		-
Beginning Fund Balance	5,418,774	-	5,418,774	5,418,774	-		4,879,500
Ending Reserves	\$ 5,824,274	\$ -	\$ 5,824,274	\$ 5,406,328	\$ 417,946		\$ 4,879,500

<b>Fund 610 - Self Insurance Fund</b>							
<b>REVENUE</b>							
Charges for Services	\$ 2,077,710	\$ -	\$ 2,077,710	\$ 738,840	\$ 1,338,870	36%	\$ 661,380
Investment Revenues	17,636	-	17,636	2,644	14,992	15%	-
Advances From Other Funds KPU	78,901	-	78,901	-	78,901	0%	-
Other Revenues	-	-	-	-	-	0%	-
<b>REVENUE TOTALS</b>	2,174,247	-	2,174,247	741,484	1,432,763	34%	661,380
<b>EXPENSE</b>							
Risk Management	2,077,710	-	2,077,710	910,695	1,167,015	44%	905,086
<b>EXPENSE TOTALS</b>	2,077,710	-	2,077,710	910,695	1,167,015	44%	905,086
Surplus(Deficit)	96,537	-	96,537	(169,211)	265,748		(243,706)
Beginning Fund Balance	538,795	-	538,795	538,795	-		654,705
Ending Reserves	\$ 635,332	\$ -	\$ 635,332	\$ 369,584	\$ 265,748		\$ 410,999



**KPU Enterprise Fund - 2nd Quarter**  
Through 6/30/22

	Adopted Budget	Budget Amendments	Amended Budget	YTD Actual	Budget - YTD Actual	% used/ Rec'd	Prior Year YTD
<b>OPERATING REVENUE</b>							
Electric	\$ 19,057,100	\$ -	\$ 19,057,100	\$ 11,373,202	\$ 7,683,898	60%	\$ 10,727,017
Telecommunications	19,549,800	-	19,549,800	10,122,699	9,427,101	52%	9,847,508
Water	4,759,500	-	4,759,500	2,319,805	2,439,695	49%	2,152,578
Other	114,000	-	114,000	117,096	(3,096)	103%	49,038
<b>OPERATING REVENUE TOTALS</b>	<b>43,480,400</b>	<b>-</b>	<b>43,480,400</b>	<b>23,932,802</b>	<b>19,547,598</b>	<b>55%</b>	<b>22,776,140</b>
<b>OPERATING EXPENSE</b>							
<b>Department 5100 - Administration</b>							
Salaries, Wages and Benefits	257,185	-	257,185	102,560	154,625	40%	157,893
General Supplies	3,040	(200)	2,840	789	2,051	28%	745
Travel and Training	8,000	-	8,000	1,690	6,310	21%	-
Contract/Purchased Services	39,975	-	39,975	27,850	12,125	70%	1,422
Minor Capital Outlay	1,000	200	1,200	1,162	38	97%	-
Interfund/Interdepartmental Charges	5,810	-	5,810	2,820	2,990	49%	2,280
<b>5100 Administration Expense Total</b>	<b>315,010</b>	<b>-</b>	<b>315,010</b>	<b>136,871</b>	<b>178,139</b>	<b>43%</b>	<b>162,341</b>
<b>Department 5110 - Sales, Marketing &amp; CS</b>							
Salaries, Wages and Benefits	2,200,692	-	2,200,692	991,872	1,208,820	45%	1,014,691
General Supplies	102,600	-	102,600	84,749	17,851	83%	80,351
Travel and Training	22,400	-	22,400	3,345	19,055	15%	2,453
Contract/Purchased Services	764,620	-	764,620	410,402	354,218	54%	496,698
Minor Capital Outlay	23,000	-	23,000	22,834	166	99%	3,697
Interfund/Interdepartmental Charges	34,430	-	34,430	16,740	17,690	49%	13,680
<b>5110 Sales, Marketing &amp; CS Expense Total</b>	<b>3,147,742</b>	<b>-</b>	<b>3,147,742</b>	<b>1,529,941</b>	<b>1,617,801</b>	<b>49%</b>	<b>1,611,571</b>
<b>Department 5200 - Electric</b>							
Salaries, Wages and Benefits	6,935,321	-	6,935,321	3,064,338	3,870,983	44%	2,784,461
General Supplies	8,149,000	-	8,149,000	3,817,056	4,331,944	47%	3,579,613
Travel and Training	72,000	-	72,000	22,416	49,584	31%	14,675
Contract/Purchased Services	1,453,844	11,522	1,465,366	580,667	884,699	40%	884,162
Minor Capital Outlay	32,500	8,834	41,334	18,703	22,631	45%	513
Interfund/Interdepartmental Charges	1,407,950	6,615	1,414,565	701,376	713,189	50%	669,198
Debt Service	1,124,917	-	1,124,917	614,185	510,732	55%	1,594,648
PILOT/Taxes	410,932	(29,400)	381,532	190,997	190,536	50%	190,997
<b>5200 Electric Expense Total</b>	<b>19,586,464</b>	<b>(2,429)</b>	<b>19,584,035</b>	<b>9,009,738</b>	<b>10,574,297</b>	<b>46%</b>	<b>9,718,266</b>
<b>Department 5300- Telecommunications</b>							
Salaries, Wages and Benefits	5,966,181	-	5,966,181	3,077,545	2,888,636	52%	2,730,378
General Supplies	888,500	66,221	954,721	460,634	494,087	48%	512,498
Travel and Training	56,415	-	56,415	51,197	5,218	91%	3,202
Contract/Purchased Services	6,305,406	9,171	6,314,577	4,280,485	2,034,092	68%	4,005,325
Minor Capital Outlay	18,000	-	18,000	18,832	(832)	105%	4,645
Interfund/Interdepartmental Charges	1,103,220	5,265	1,108,485	550,008	558,477	50%	526,380
Debt Service	1,171,509	-	1,171,509	160,007	1,011,502	14%	167,882
PILOT/Taxes	222,046	(15,600)	206,446	103,179	103,267	50%	103,179
<b>5300 Telecommunications Expense Total</b>	<b>15,731,277</b>	<b>65,057</b>	<b>15,796,334</b>	<b>8,701,887</b>	<b>7,094,447</b>	<b>55%</b>	<b>8,053,489</b>



**KPU Enterprise Fund - 2nd Quarter**  
Through 6/30/22

	Adopted Budget	Budget Amendments	Amended Budget	YTD Actual	Budget - YTD Actual	% used/ Rec'd	Prior Year YTD
Department <b>5400 - Water</b>							
Salaries, Wages and Benefits	1,867,737	-	1,867,737	890,578	977,159	48%	803,621
General Supplies	309,611	-	309,611	145,277	164,334	47%	106,036
Travel and Training	4,750	-	4,750	267	4,483	6%	1,660
Contract/Purchased Services	492,175	2,822	494,997	207,359	287,638	42%	184,708
Minor Capital Outlay	3,000	-	3,000	-	3,000	0%	-
Interfund/Interdepartmental Charges	466,515	1,620	468,135	232,668	235,467	50%	226,182
Debt Service	607,746	-	607,746	302,958	304,788	50%	302,947
PILOT/Taxes	212,622	(15,000)	197,622	98,825	98,798	50%	98,825
5400 Water Expense Total	3,964,156	(10,558)	3,953,598	1,877,930	2,075,668	47%	1,723,978
TOTAL OPERATING EXPENSE	42,744,649	52,070	42,796,719	21,256,368	21,540,351	50%	21,269,645
OPERATING SURPLUS (LOSS)	735,751	(52,070)	683,681	2,676,434	(1,992,753)		1,506,495
NON-OPERATING REVENUE (CAPITAL)							
Electric-Grant (Capital)	-	-	-	-	-	0%	-
Water-Grant (Capital)	-	-	-	-	-	0%	-
Telecom-Grant (Bond Proceeds)	257,600	-	257,600	-	257,600	0%	-
Water-Grant (Bond Proceeds)	650,613	-	650,613	-	650,613	0%	-
NON-OPERATING REVENUE TOTALS	908,213	-	908,213	-	908,213	0%	-
NON-OPERATING EXPENSE (CAPITAL)							
Department <b>5100 - Administration</b>	20,000	-	20,000	-	20,000	0%	-
Department <b>5200 - Electric</b>	4,301,150	(8,834)	4,292,316	443,773	3,848,543	10%	645,550
Department <b>5300- Telecommunications</b>	1,431,866	368,239	1,800,105	517,413	1,282,692	29%	470,235
Department <b>5400 - Water</b>	1,146,132	-	1,146,132	182,098	964,034	16%	331,065
NON-OPERATING EXPENSE TOTALS	6,899,148	359,405	7,258,553	1,143,284	6,115,269	16%	1,446,850
Surplus(Deficit)	(5,255,184)	(411,475)	(5,666,659)	1,533,150	(7,199,809)		59,645
Beginning Reserves	18,190,527	-	18,190,527	18,190,527	-		19,661,783
Ending Reserves	\$ 12,935,343	\$ (411,475)	\$ 12,523,868	\$ 19,723,677	\$ (7,199,809)		\$ 19,721,428

**CITY of KETCHIKAN**  
**Capital Project Summary**  
**June 30, 2022**

Project Number	Description	Budget	Expenses	Encumbrances	Total	Balance	% Used	Status
<b>FINANCE</b>								
Comb 2012 004-1150	Financial & Accounting System Replacement	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	0%	Active
<b>INFORMATION TECHNOLOGY</b>								
1160 001-2022	SAN Replacements and Upgrades	50,000	49,545	-	49,545	455	99%	Active
<b>FIRE DEPARTMENT</b>								
1210 2018 002	Refurbish Ambulance #52-758	120,000	-	-	-	120,000	0%	Active
1210 2020 002	Additional Ambulance Capacity	-	240,378	(240,378)	-	-	N/A	Active
1210 2022 001	Replace SCBAs	400,000	-	-	-	400,000	0%	Active
1210 2022 002	Heart Monitor/Defibrillator Replacement	155,000	149,551	4,351	153,902	1,098	99%	Active
1210 2022 003	Station 2 Parking Lot and Drainage	112,856	86,997	25,859	112,856	-	100%	Active
1210 2022 004	Replace Vessel No. 52-741 (Fire Boat)	15,000	-	-	-	15,000	0%	Active
1210 2022 005	Radio Repeaters	238,750	-	-	-	238,750	0%	Active
<b>POLICE DEPARTMENT</b>								
1220 001	Replace Marked Patrol Vehicles	88,144	3,517	41,870	45,387	42,757	51%	Active
<b>PUBLIC HEALTH</b>								
1320 2013 001	Ketchikan Medical Center Subdivision	-	-	-	-	-	N/A	Active
1320 2014 001	Ketchikan Medical Center Expansion-Phase I	-	-	-	-	-	N/A	Active
1320 2015 001	Ketchikan Medical Center Expansion-Phase II	998,498	16,503	(16,503)	-	998,498	0%	Active
1320 2019 001	Domestic Violence Shelter	-	6	(76,259)	(76,253)	76,253	N/A	Active
1320 2020 001	Hospital ER Entrance Culvert Repair	50,000	-	-	-	50,000	0%	Active
1320 2020 003	Overnight Warming Shelter	6,000	252,636	(256,396)	(3,759)	9,759	-63%	Active
1320 2021 001	Hospital Roof	12,000	473	(473)	-	12,000	0%	Active
1320 2021 002	Long-Term Care Window Replacement	-	285,664	(285,664)	-	-	N/A	Active
<b>LIBRARY</b>								
	None in 2022	-	-	-	-	-	N/A	Active
<b>MUSEUM</b>								
1420 2020 001	THC Safety & Security	-	2,152	(2,152)	-	-	N/A	Active
1420 2021 001	THC Ramp Emergency Repair & Construction	200,000	69,000	84,907	153,907	46,093	77%	Active
<b>CIVIC CENTER</b>								
1430 2020 002	Safety & Security Upgrades	-	5,480	(4,574)	906	(906)	N/A	Active
<b>TOURISM</b>								
1440 2020 001	Downtown Visitor Amenities	30,000	-	-	-	30,000	0%	Active
1440 2020 003	Stedman Street Restroom Facilities	-	-	-	-	-	N/A	Active
1440 2020 004	Thomas Basin Promenade	422,471	32,553	389,918	422,471	-	100%	Active
1440 2021 002	Married Man's Trail Gap	140,000	-	-	-	140,000	0%	Active
1440 2021 003	Married Man's Trail Exit Improvements	250,000	-	-	-	250,000	0%	Active
1440 2021 004	Salmon Walk and Salmon Ladder Enhancements	160,000	3,600	3,000	6,600	153,400	4%	Active
1440 2022 001	Married Man's Trail Improvements	-	-	371,679	371,679	(371,679)	N/A	Active
<b>PUBLIC WORKS</b>								
<b>ENGINEERING</b>								
1510 2012 003A	Abatement of Dangerous Buildings	30,000	-	10,000	10,000	20,000	33%	Active
1510 2020 002	PW Admin Building Heating Upgrade	10,000	-	-	-	10,000	0%	Active
1510 2022 001	Survey Equipment	30,000	29,990	-	29,990	10	100%	Active
Comb 2019 002-1510	Aerial Photos & Topographic Mapping Update	-	10,586	45,371	55,957	(55,957)	N/A	Active
<b>CEMETERY</b>								
1520 001	Grading Improvements	2,500	1,275	(1,275)	-	2,500	0%	Active
<b>STREETS</b>								
1530 004	Pavement Overlay - Surface Repair	-	160	(160)	-	-	N/A	Active
1530 009	Transportation Infrastructure	319,195	136,884	109,141	246,025	73,170	77%	Active
1530 010	Stormwater Infrastructure	-	3,469	(3,469)	-	-	N/A	Active
1530 2013 009	Sayles Gorge Bridge Replacement	329,683	95,195	-	95,195	234,488	29%	Active
1530 2014 008	Harris Street Bridge Repaint/Repairs	350,000	-	-	-	350,000	0%	Active
1530 2014 009	Water Street Trestle No. 1 Reconstruction	253,745	22,635	-	22,635	231,110	9%	Active
1530 2019 003	Schoenbar Creek Culvert Repairs	2,900,000	55,598	17,354	72,951	2,827,049	3%	Active
1530 2022 001	Asphalt Reclaimer	100,000	99,985	-	99,985	15	100%	Active
1530 2022 002	Bawden St Temporary Parking Lot	30,000	-	-	-	30,000	0%	Active

**CITY of KETCHIKAN**  
**Capital Project Summary**  
**June 30, 2022**

Project Number	Description	Budget	Expenses	Encumbrances	Total	Balance	% Used	Status
<b>PUBLIC WORKS, continued</b>								
<b><u>GARAGE</u></b>								
	None in 2022	-	-	-	-	-	N/A	Active
<b><u>BUILDING MAINTENANCE</u></b>								
1550 2017 001	City Hall - HVAC	-	-	-	-	-	N/A	Active
1550 2019 002	Shoreline Underground Storage Tank Removal	40,000	-	-	-	40,000	0%	Active
1550 2022 001	Replacement Vehicle	58,764	-	-	-	58,764	0%	Active
1550 2022 002	City Hall Air Purifier	20,000	-	-	-	20,000	0%	Active
1550 2022 003	City Hall Back Door Security Improvements	20,000	-	-	-	20,000	0%	Active
<b><u>SOLID WASTE</u></b>								
1560 001	Cover Generation	40,000	-	5,474	5,474	34,526	14%	Active
1560 2022 001	Baler Relining	45,000	-	-	-	45,000	0%	Active
1560 2022 002	Incinerators Control System Upgrade	75,000	-	75,000	75,000	-	100%	Active
1560 2022 003	Forklift Attachment	30,000	16,195	1,305	17,500	12,500	58%	Active
<b><u>WASTEWATER</u></b>								
3000 001	Sewer Main & Manhole Repair / Replacement	75,000	28,271	(25,411)	2,860	72,140	4%	Active
3000 002	Upgrade Sewer Laterals	30,000	-	-	-	30,000	0%	Active
3000 003	Small Pump Station Upgrades	50,000	-	-	-	50,000	0%	Active
3000 004	Large Pump Station Upgrades	150,000	84,433	28,810	113,243	36,757	75%	Active
3000 005	WWTP Equipment Replacement	60,000	-	25,000	25,000	35,000	42%	Active
3000 2012 010	Park Ave & Harris St Sewer Replacement	-	-	-	-	-	N/A	Active
3000 2017 002	Force Main Replacement/Rehabilitation	-	40,798	(40,798)	-	-	N/A	Active
3000 2020 001	SCADA & Controls System Upgrade	100,000	-	-	-	100,000	0%	Active
3000 2022 001	Water Street Sewer Replacement & Rehabilitation	3,920,254	-	-	-	3,920,254	0%	Active
3000 2022 002	PS2 Duperon Wipe Removal Machine	70,000	10,500	31,500	42,000	28,000	60%	Active
Comb 2018 001-3000	Wastewater Treatment Outfall Stabilization	650,613	352	1,243	1,595	649,018	0%	Active
<b><u>HARBOR SERVICES</u></b>								
1710 2015 001	Bar Harbor North Ramp 3 Electrical	-	39,969	(39,969)	-	-	N/A	Active
1710 2020 003	Bar Harbor South Pumpout Station	56,887	328	-	328	56,559	1%	Active
1710 2020 007	Bar Harbor South Float No. 8 Electrical Replacement	58,746	-	-	-	58,746	0%	Active
1710 2022 001	Piling Replacements	50,000	-	-	-	50,000	0%	Active
1710 2022 002	Tomas Basin Float No. 5 Rehabilitation	65,000	64,500	500	65,000	-	100%	Active
1710 2022 003	Bar Harbor North Maintenance Dredging	20,000	-	-	-	20,000	0%	Active
1710 2022 004	Cathodic Protection	25,000	-	-	-	25,000	0%	Active
<b><u>PORT SERVICES</u></b>								
4000 2018 003	Berth IV Replace FD Standpipe	17,000	-	-	-	17,000	0%	Active
4000 2019 001	Berth III Fender Modifications	-	-	-	-	-	N/A	Active
4000 2020 001	Waterfront Promenade Electrical Repairs	25,000	-	-	-	25,000	0%	Active
4000 2020 002	Design of Berth III New Mooring Dolphin & Bollards	-	-	-	-	-	N/A	Active
4000 2021 002	Berth I Guard Shack & Security Cameras	8,685	7,177	-	7,177	1,508	83%	Active
4000 2022 001	Berth IV Cathodic Protection	100,000	4,895	7,805	12,700	87,300	13%	Active
4000 2022 002	Berth III Tender Barge Redesign	35,000	5,583	1,918	7,500	27,500	21%	Active
4000 2022 003	Mill Street Pedestrian Safety	45,000	-	-	-	45,000	0%	Active
4000 2022 004	Yokohama Slide Attachment Modification	50,000	-	-	-	50,000	0%	Active
<b>TOTAL</b>		<b>\$ 13,814,791</b>	<b>\$ 1,956,830</b>	<b>\$ 288,525</b>	<b>\$ 2,245,355</b>	<b>\$ 11,569,436</b>	<b>16%</b>	

**Ketchikan Public Utilities  
Capital Project Summary  
June 30, 2022**

Project Number	Description	Budget	Expenses	Encumbrances	Total	Balance	% Used	Status
<b>KPU Administration</b>								
Comb 2012 004-510	Financial & Accounting System Replacement	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	0%	Active
<b>Electric Division</b>								
5200 2012 009	Ketchikan International Airport & Pennock Upgrade	266,641	16,921	11,890	28,811	237,830	11%	Active
5200 2012 010	Pennock - KIA Upgrades	100,000	-	-	-	100,000	0%	Active
5200 2013 006	Beaver Falls Powerhouse Exterior	750,000	-	-	-	750,000	0%	Active
5200 2014 009	Generator Cleaning & Testing	-	-	-	-	-	0%	Active
5200 2015 012	System Sectionalizing Fault Study	-	-	-	-	-	0%	Active
5200 2017 010	Beaver Falls Switch Gear	1,372,150	-	-	-	1,372,150	0%	Active
5200 2018 012	Beaver Falls Project Relicensing	90,000	82,284	(82,284)	-	90,000	0%	Active
5200 2018 013	Bailey Mooring Dolphin Replacement	110,000	-	-	-	110,000	0%	Active
5200 2019 009	Diesel Generation Modernization	60,000	-	-	-	60,000	0%	Active
5200 2019 012	FERC Part 12 and Owner's Dam Safety Program	-	4,915	(4,915)	-	-	0%	Active
Comb 2019 002-520	Aerial Photos & Topographic Mapping Update	-	4,234	2,466	6,700	(6,700)	0%	Active
5200 2021 011	Ketchikan Generator No. 4 Rotor & Stator Rewind	-	3,006	(3,006)	(0)	0	0%	Active
5200 2020 013	Whitman Tailrace Modification	25,000	-	25,000	25,000	-	100%	Active
5200 2020 014	OSI SCADA Upgrade	-	-	-	-	-	0%	Active
5200 2022 001	Annual Capital Replacements	73,038	73,036	-	73,036	2	100%	Active
5200 2022 003	Electrical Line Extensions & Reimbursables	205,018	180,022	24,694	204,716	302	100%	Active
5200 2022 004	Transformer Purchases	90,000	1,876	58,438	60,314	29,686	67%	Active
5200 2022 005	Vehicles & Moving Equipment	175,000	-	-	-	175,000	0%	Active
5200 2022 006	Operating Equipment	355,000	94,920	11,919	106,838	248,162	30%	Active
5200 2022 007	Additional Projects	155,166	-	-	-	155,166	0%	Active
5200 2022 008	AMI Meters & Meter Replacement Parts	250,000	-	169,118	169,118	80,882	68%	Active
5200 2022 009	Battery Systems and Chargers	60,000	2,906	-	2,906	57,094	5%	Active
5200 2022 010	Bailey Generator No. 4 Wartsila PLC Upgrade	115,000	-	-	-	115,000	0%	Active
5200 2022 011	Generator Equipment Planning, Cleaning & Testing	50,000	-	-	-	50,000	0%	Active
5200 2022 012	Bailey Exhaust Stack Re-Coating	25,000	-	-	-	25,000	0%	Active
5200 2022 013	Feeder Protective Relay Upgrades	100,000	-	-	-	100,000	0%	Active
5200 2022 014	Ketchikan Lakes Utilities	125,000	1,850	24,150	26,000	99,000	21%	Active
<b>Total Electric</b>		<b>4,552,013</b>	<b>465,970</b>	<b>237,469</b>	<b>703,439</b>	<b>3,848,574</b>		
<b>Telecommunications Division - Regulated</b>								
	Normal Growth and Repair - Buildings	10,000	-	9,855	9,855	145	99%	Active
	Land	-	-	-	-	-	0%	Active
	Vehicle Acquisition	-	-	-	-	-	NA	Active
	PC Hardware & Software	50,000	32,910	10,542	43,452	6,548	87%	Active
	Operating Equipment	27,000	11,099	7,127	18,226	8,774	68%	Active
	Normal Growth and Repair - CO Switching	-	-	-	-	-	0%	Active
	Normal Growth and Repair - Copper Cable	21,433	2,090	-	2,090	19,343	10%	Active
	Normal Growth and Repair - Fiber Cable	248,524	162,973	1,494	164,467	84,057	66%	Active
	Normal Growth and Repair - CO Transmissions	257,667	173,898	(564)	173,334	84,333	67%	Active
	Normal Growth and Repair - Provisioning	9,875	1,080	-	1,080	8,795	11%	Active
	Normal Growth and Repair - Expansion	125	740	(616)	124	1	100%	Active
	Fiber to the Home	224,266	-	-	-	224,266	0%	Active
	Remote Cabinets for Advanced Services	10,000	7,696	-	7,696	2,304	77%	Active
	Core Network Upgrade	80,000	52,595	26,471	79,066	934	99%	Active
	Server Equipment	60,000	18,573	(9,970)	8,603	51,397	14%	Active
	Multi-Dwelling Unit Project	69,972	12,385	-	12,385	57,587	18%	Active
	Power Expansion/Reclamation	5,000	-	-	-	5,000	0%	Active
	Visual Mapping Software	10,000	-	-	-	10,000	0%	Active
	Network Monitoring	110,000	45,135	-	45,135	64,865	41%	Active
<b>Telecommunications Division - Non-Regulated</b>								
	Headend Expansion	-	(2,400)	-	(2,400)	2,400	0%	Active
	Video Set Top Boxes	80,075	52,139	188	52,327	27,748	65%	Active
	WIFI	28,481	11,860	0	11,860	16,621	42%	Active
	4G LTE	60,000	6,152	298	6,450	53,550	11%	Active
	Microwave	-	-	-	-	-	0%	Active
	IPv4 Addressing	-	-	-	-	-	0%	Active
	Internet Expansion	15,560	217,282	(60,000)	157,282	(141,722)	1011%	Active
	Hosted Platforms	80,180	47,824	(17,910)	29,914	50,266	37%	Active
	Undersea Fiber Cable Repair	676,500	-	-	-	676,500	0%	Active
Comb 2019 002-530	Aerial Photos & Topographic Mapping Update	-	3,176	2,124	5,300	(5,300)	0%	Active
<b>Total Telecommunications</b>		<b>2,134,658</b>	<b>857,207</b>	<b>(30,962)</b>	<b>826,246</b>	<b>1,308,412</b>		

**Ketchikan Public Utilities  
Capital Project Summary  
June 30, 2022**

Project Number	Description	Budget	Expenses	Encumbrances	Total	Balance	% Used	Status
<b>Water Division</b>								
5400 2012 014	Harris Street Water & Sewer Improvements	-	-	-	-	-	NA	Active
5400 2019 007	Water Filtration Facility Project	199,869	71,310	68,409	139,719	60,151	70%	Active
5400 2020 006	SCADA PLC Controllers	-	49,350	(49,350)	-	-	NA	Active
5400 2022 001	Water Distribution Grid Improvements	30,000	-	-	-	30,000	0%	Active
5400 2022 002	Water Service Upgrade Program	15,000	-	-	-	15,000	0%	Active
5400 2022 003	Backflow Prevention Program	15,000	-	-	-	15,000	0%	Active
5400 2022 004	Water Additional Projects	37,400	-	-	-	37,400	0%	Active
5400 2022 005	Utility Vehicle	98,000	-	-	-	98,000	0%	Active
5400 2022 006	Pump Station Switchgear Replacement	25,250	15,824	9,410	25,234	16	100%	Active
5400 2022 007	West Fairy Chasm Main Replacement	15,000	-	-	-	15,000	0%	Active
5400 2022 008	Skyline Water Main Replacement	10,000	-	-	-	10,000	0%	Active
5400 2022 009	Valve Box - Repair of Surrounding Pavement	50,000	-	-	-	50,000	0%	Active
Comb 2018 001-540	Water Meters - Business/Commercial Customers	656,611	6,349	1,243	7,592	649,019	1%	Active
Comb 2019 001-540	Schoenbar Rd Water Phase I	30,333	1,522,856	(1,520,932)	1,924	28,409	6%	Active
Comb 2019 002-540	Aerial Photos & Topographic Mapping Update	-	3,176	2,324	5,500	(5,500)	0%	Active
<b>Total Water</b>		<b>1,182,463</b>	<b>1,668,864</b>	<b>(1,488,897)</b>	<b>179,967</b>	<b>1,002,496</b>		
<b>TOTAL</b>		<b>\$ 7,889,134</b>	<b>\$ 2,992,042</b>	<b>\$ (1,282,389)</b>	<b>\$ 1,709,652</b>	<b>\$ 6,179,482</b>	22%	