

CITY OF POMPANO BEACH, FLORIDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Utility	Parking	Nonmajor Enterprise Funds	Total	
OPERATING REVENUES					
Charges for services	\$ 42,425,662	\$ 1,637,897	\$ 12,182,376	\$ 56,245,935	\$ 22,239,388
Fines and forfeitures	-	290,239	-	290,239	-
Miscellaneous	-	18,000	55,000	73,000	141,745
Total operating revenues	<u>42,425,662</u>	<u>1,946,136</u>	<u>12,237,376</u>	<u>56,609,174</u>	<u>22,381,133</u>
OPERATING EXPENSES					
Personnel services	8,346,644	-	1,412,037	9,758,681	2,888,394
Other current expenses	22,687,887	1,084,309	6,690,135	30,462,331	18,573,779
Depreciation and amortization	6,824,876	758,852	1,988,648	9,572,376	114,470
Total operating expenses	<u>37,859,407</u>	<u>1,843,161</u>	<u>10,090,820</u>	<u>49,793,388</u>	<u>21,576,643</u>
Operating income (loss)	<u>4,566,255</u>	<u>102,975</u>	<u>2,146,556</u>	<u>6,815,786</u>	<u>804,490</u>
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	345,366	29,468	110,457	485,291	145,830
Miscellaneous revenue	323	-	100	423	414
Interest expense and fiscal agent fees	(388,529)	(1,246,033)	-	(1,634,562)	-
Operating grants and contributions	-	-	68,235	68,235	-
Gain or (loss) from disposition of capital assets	89,532	-	16,848	106,380	(10,126)
Total nonoperating revenues (expenses)	<u>46,692</u>	<u>(1,216,565)</u>	<u>195,640</u>	<u>(974,233)</u>	<u>136,118</u>
Income (loss) before contributions and transfers	4,612,947	(1,113,590)	2,342,196	5,841,553	940,608
Capital grants and contributions	1,866,725	-	90,027	1,956,752	-
Transfers in	28,421	-	12,543,918	12,572,339	-
Transfers out	-	(687,447)	(8,767,183)	(9,454,630)	-
Change in net position	<u>6,508,093</u>	<u>(1,801,037)</u>	<u>6,208,958</u>	<u>10,916,014</u>	<u>940,608</u>
Total net position - beginning	<u>120,726,144</u>	<u>1,842,544</u>	<u>45,243,193</u>	<u>167,811,881</u>	<u>8,333,969</u>
Total net position - ending	<u>\$ 127,234,237</u>	<u>\$ 41,507</u>	<u>\$ 51,452,151</u>	<u>\$ 178,727,895</u>	<u>\$ 9,274,577</u>

The accompanying notes are an integral part of the financial statements.

CITY OF POMPANO BEACH, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2016

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Utility	Parking	Nonmajor Enterprise Funds	Total	
OPERATING REVENUES					
Charges for services	\$ 41,695,146	\$ 1,560,320	\$ 13,539,250	\$ 56,794,716	\$ 20,866,454
Fines and forfeitures	-	423,247	-	423,247	-
Miscellaneous	55,096	3,395	97,406	155,897	145,571
Total operating revenues	<u>41,750,242</u>	<u>1,986,962</u>	<u>13,636,656</u>	<u>57,373,860</u>	<u>21,012,025</u>
OPERATING EXPENSES					
Personnel services	9,326,330	-	2,011,715	11,338,045	2,734,723
Other current expenses	21,739,998	1,209,753	8,621,181	31,570,932	18,789,798
Depreciation and amortization	9,679,484	19,704	2,760,571	12,459,759	231,636
Total operating expenses	<u>40,745,812</u>	<u>1,229,457</u>	<u>13,393,467</u>	<u>55,368,736</u>	<u>21,756,157</u>
Operating income (loss)	<u>1,004,430</u>	<u>757,505</u>	<u>243,189</u>	<u>2,005,124</u>	<u>(744,132)</u>
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	568,816	64,620	134,351	767,787	252,638
Miscellaneous revenue	10,283	408,358	5,430	424,071	3,626
Interest expense and fiscal agent fees	(447,652)	(729,039)	(1,696)	(1,178,387)	-
Gain or (loss) from disposition of capital assets	75,729	-	58,161	133,890	26
Total nonoperating revenue (expenses)	<u>207,176</u>	<u>(256,061)</u>	<u>196,246</u>	<u>147,361</u>	<u>256,290</u>
Income (loss) before contributions and transfers	1,211,606	501,444	439,435	2,152,485	(487,842)
Capital grants and contributions	194,517	-	61,744	256,261	87,026
Operating grants and contributions	-	-	27,639	27,639	-
Transfers in	271,060	-	1,092,378	1,363,438	-
Transfers out	<u>(63,000)</u>	<u>-</u>	<u>(1,981,918)</u>	<u>(2,044,918)</u>	<u>-</u>
Change in net position	<u>1,614,183</u>	<u>501,444</u>	<u>(360,722)</u>	<u>1,754,905</u>	<u>(400,816)</u>
Total net position - beginning	<u>119,111,961</u>	<u>1,341,100</u>	<u>45,603,915</u>	<u>166,056,976</u>	<u>8,734,785</u>
Total net position - ending	<u>\$ 120,726,144</u>	<u>\$ 1,842,544</u>	<u>\$ 45,243,193</u>	<u>\$ 167,811,881</u>	<u>\$ 8,333,969</u>

The accompanying notes are an integral part of the financial statements.

CITY OF POMPANO BEACH, FLORIDA: Utility

Year End: September 30, 2017 & 2016

Completed by Reviewed by **TB1**

Trial balance-Fund Reports Summary

Water and Sewer are combined in the financial statements. Amounts highlighted in blue represent water operations
Amounts in bold agree to the financial statements.

Account		2017	2016	Amount Chg	%Chg
4700 Charges for services		(42,425,662.00)	(41,695,146.00)	(730,516.00)	2
412-0000-343.30-00 412 WATER SALES	Water Rates	(21,741,590.00)	(21,539,962.00)	(201,628.00)	1
412-0000-343.31-00 412 RECLAIMED WATER SALES		(1,433,263.00)	(1,418,044.00)	(15,219.00)	1
412-0000-343.33-00 412 WATER BACKFLOW INSPECTION	Fees and Services	(14,154.25)	(13,048.75)	(1,105.50)	8
412-0000-343.33-00 412 WATER BACKFLOW INSPECTION	Fees and Services	(11,580.75)	(10,676.25)	(904.50)	8
412-0000-343.50-00 412 WASTEWATER CHARGES		(17,824,292.00)	(17,756,674.00)	(67,618.00)	0
412-0000-343.51-00 412 WASTEWATER CHGS CONTRACT		(685,274.00)	(705,074.00)	19,800.00	(3)
412-0000-343.53-00 412 WASTEWATER MA CITY FACIL		(13,692.00)	(13,692.00)	0.00	0
412-0000-363.19-00 412 INT ON DELINQ SPEC ASSESS		1,952.00	(818.00)	2,770.00	(339)
412-0000-363.23-00 412 UTILITY CAPITAL RECOV FEE	Fees and Services	(224,064.50)	(102,616.80)	(121,447.70)	118
412-0000-363.23-00 412 UTILITY CAPITAL RECOV FEE		(183,325.50)	(83,959.20)	(99,366.30)	118
412-0000-369.92-00 412 OTHER REVENUES	Fees and Services	(68,813.25)	(76,460.45)	7,647.20	(10)
412-0000-389.43-00 412 RECLAIMED WTR SVC TAP FEE	Fees and Services	(4,982.45)	(889.35)	(4,093.10)	460
412-0000-389.44-00 412 UTILITY CONN CONTRIBUTION	Fees and Services	(93,623.20)	(98,507.75)	4,884.55	(5)
412-0000-369.92-00 412 OTHER REVENUES		(56,301.75)	(62,558.55)	6,256.80	(10)
412-0000-389.43-00 412 RECLAIMED WTR SVC TAP FEE		(4,076.55)	(727.65)	(3,348.90)	460
412-0000-389.44-00 412 UTILITY CONN CONTRIBUTION		(76,600.80)	(80,597.25)	3,996.45	(5)
412-3305-533.49-20 412 BAD DEBTS		4,010.00	134,580.00	(130,570.00)	(97)
412-3505-535.49-20 412 BAD DEBTS		4,010.00	134,580.00	(130,570.00)	(97)
5600 Personnel services		8,346,644.00	9,326,330.00	(979,686.00)	(11)
412-3305-533.11-20 412 EXECUTIVE	Operating Expenses	51,996.00	49,978.00	2,018.00	4
412-3305-533.12-10 412 EXEMPT	Operating Expenses	183,441.00	167,059.00	16,382.00	10
412-3305-533.12-26 412 NON EXEMPT NON BARGAINING	Operating Expenses	18,473.00	17,576.00	897.00	5
412-3305-533.12-30 412 ASSIGNMENT DIFFERENTIAL	Operating Expenses	3,145.00	2,669.00	476.00	18

412-3305-533.12-60 412 ACCRUED VACATION/SICK LVE		(36,297.00)	7,279.00	(43,576.00)	(599)
412-3305-533.13-20 412 DROP PLAN VAC/SICK PAY	Operating Expenses	1,127.00	1,127.00	0.00	0
412-3305-533.14-10 412 OVERTIME REGULAR	Operating Expenses	2,753.00	818.00	1,935.00	237
412-3305-533.15-40 412 PAID VACATION TERM EMPL	Operating Expenses	8,295.00	0.00	8,295.00	0
412-3305-533.15-50 412 PAID SICK LEAVE TERM EMPL	Operating Expenses	9,594.00	0.00	9,594.00	0
412-3305-533.21-00 412 FICA TAXES	Operating Expenses	21,634.00	18,698.00	2,936.00	16
412-3305-533.22-10 412 GENL EMPLOYEES RETIREMENT	Operating Expenses	39,894.00	39,149.00	745.00	2
412-3305-533.23-20 412 GEN EMPL VEBA TRUST	Operating Expenses	5,407.00	2,425.00	2,982.00	123
412-3305-533.26-20 412 AUTOMOBILE	Operating Expenses	5,167.00	5,818.00	(651.00)	(11)
412-3305-533.28-10 412 PENSION CONTRIBUTION		(39,894.00)	(39,149.00)	(745.00)	2
412-3305-533.28-20 412 PENSION EXPENSE		(20,620.00)	167,198.00	(187,818.00)	(112)
412-3310-533.12-10 412 EXEMPT	Operating Expenses	90,587.00	86,932.00	3,655.00	4
412-3310-533.12-24 412 NON EXEMPT GENERAL EMP	Operating Expenses	455,773.00	480,053.00	(24,280.00)	(5)
412-3310-533.12-30 412 ASSIGNMENT DIFFERENTIAL	Operating Expenses	3,609.00	573.00	3,036.00	530
412-3310-533.12-60 412 ACCRUED VACATION/SICK LVE		(31,117.00)	7,186.00	(38,303.00)	(533)
412-3310-533.13-20 412 DROP PLAN VAC/SICK PAY	Operating Expenses	13,120.00	9,702.00	3,418.00	35
412-3310-533.14-10 412 OVERTIME REGULAR	Operating Expenses	6,368.00	3,560.00	2,808.00	79
412-3310-533.21-00 412 FICA TAXES	Operating Expenses	43,001.00	43,809.00	(808.00)	(2)
412-3310-533.22-10 412 GENL EMPLOYEES RETIREMENT	Operating Expenses	119,478.00	114,642.00	4,836.00	4
412-3310-533.23-20 412 GEN EMPL VEBA TRUST	Operating Expenses	12,240.00	5,456.00	6,784.00	124
412-3310-533.26-20 412 AUTOMOBILE	Operating Expenses	2,892.00	2,900.00	(8.00)	0
412-3310-533.28-10 412 PENSION CONTRIBUTION	Operating Expenses	(119,478.00)	(114,642.00)	(4,836.00)	4
412-3310-533.28-20 412 PENSION EXPENSE	Operating Expenses	153,170.00	92,171.00	60,999.00	66
412-3320-533.12-10 412 EXEMPT	Operating Expenses	223,520.00	182,646.00	40,874.00	22
412-3320-533.12-24 412 NON EXEMPT GENERAL EMP	Operating Expenses	1,386,056.00	1,313,549.00	72,507.00	6
412-3320-533.12-30 412 ASSIGNMENT DIFFERENTIAL	Operating Expenses	5,726.00	3,845.00	1,881.00	49
412-3320-533.12-60 412 ACCRUED VACATION/SICK LVE		17,922.00	22,263.00	(4,341.00)	(19)
412-3320-533.13-10 412 TEMPORARY & PART TIME	Operating Expenses	37,830.00	76,346.00	(38,516.00)	(50)
412-3320-533.13-20 412 DROP PLAN VAC/SICK PAY	Operating Expenses	10,330.00	14,649.00	(4,319.00)	(29)
412-3320-533.14-10 412 OVERTIME REGULAR	Operating Expenses	88,457.00	56,340.00	32,117.00	57
412-3320-533.14-40 412 OVERTIME CALL-IN	Operating Expenses	8,712.00	8,699.00	13.00	0
412-3320-533.15-10 412 STAND BY	Operating Expenses	5,648.00	5,518.00	130.00	2
412-3320-533.15-40 412 PAID VACATION TERM EMPL	Operating Expenses	3,728.00	1,178.00	2,550.00	216
412-3320-533.15-50 412 PAID SICK LEAVE TERM EMPL	Operating Expenses	2,586.00	0.00	2,586.00	0

412-3320-533.15-70 412 INCENTIVE PAY	Operating Expenses	(325.00)	275.00	(600.00)	(218)
412-3320-533.21-00 412 FICA TAXES	Operating Expenses	131,241.00	123,973.00	7,268.00	6
412-3320-533.22-10 412 GENL EMPLOYEES RETIREMENT	Operating Expenses	375,453.00	365,079.00	10,374.00	3
412-3320-533.23-20 412 GEN EMPL VEBA TRUST	Operating Expenses	35,702.00	13,771.00	21,931.00	159
412-3320-533.26-20 412 AUTOMOBILE	Operating Expenses	5,635.00	4,328.00	1,307.00	30
412-3320-533.26-40 412 EDUCATION	Operating Expenses	0.00	348.00	(348.00)	(100)
412-3320-533.28-10 412 PENSION CONTRIBUTION	Operating Expenses	(375,453.00)	(365,079.00)	(10,374.00)	3
412-3320-533.28-20 412 PENSION EXPENSE	Operating Expenses	258,664.00	556,670.00	(298,006.00)	(54)
412-3330-533.12-10 412 EXEMPT	Operating Expenses	196,720.00	166,050.00	30,670.00	18
412-3330-533.12-24 412 NON EXEMPT GENERAL EMP	Operating Expenses	992,810.00	1,007,569.00	(14,759.00)	(1)
412-3330-533.12-30 412 ASSIGNMENT DIFFERENTIAL	Operating Expenses	9,673.00	17,145.00	(7,472.00)	(44)
412-3330-533.12-60 412 ACCRUED VACATION/SICK LVE		4,446.00	(5,467.00)	9,913.00	(181)
412-3330-533.13-10 412 TEMPORARY & PART TIME	Operating Expenses	144.00	155.00	(11.00)	(7)
412-3330-533.14-10 412 OVERTIME REGULAR	Operating Expenses	38,642.00	11,172.00	27,470.00	246
412-3330-533.14-40 412 OVERTIME CALL-IN	Operating Expenses	78,945.00	93,337.00	(14,392.00)	(15)
412-3330-533.15-10 412 STAND BY	Operating Expenses	9,169.00	9,157.00	12.00	0
412-3330-533.15-40 412 PAID VACATION TERM EMPL	Operating Expenses	2,384.00	3,153.00	(769.00)	(24)
412-3330-533.15-50 412 PAID SICK LEAVE TERM EMPL	Operating Expenses	3,434.00	28,509.00	(25,075.00)	(88)
412-3330-533.15-70 412 INCENTIVE PAY	Operating Expenses	19,154.00	18,161.00	993.00	5
412-3330-533.21-00 412 FICA TAXES	Operating Expenses	99,272.00	98,766.00	506.00	1
412-3330-533.22-10 412 GENL EMPLOYEES RETIREMENT	Operating Expenses	311,663.00	305,996.00	5,667.00	2
412-3330-533.23-20 412 GEN EMPL VEBA TRUST	Operating Expenses	26,746.00	11,145.00	15,601.00	140
412-3330-533.26-40 412 EDUCATION	Operating Expenses	1,827.00	0.00	1,827.00	0
412-3330-533.26-60 412 ALLOWANCE -CELL PHONE	Operating Expenses	481.00	483.00	(2.00)	0
412-3330-533.28-10 412 PENSION CONTRIBUTION		(311,663.00)	(305,996.00)	(5,667.00)	2
412-3330-533.28-20 412 PENSION EXPENSE		127,687.00	299,109.00	(171,422.00)	(57)
412-3340-533.12-24 412 NON EXEMPT GENERAL EMP		130,364.00	134,770.00	(4,406.00)	(3)
412-3340-533.12-30 412 ASSIGNMENT DIFFERENTIAL		456.00	0.00	456.00	0
412-3340-533.12-60 412 ACCRUED VACATION/SICK LVE		(5,599.00)	(868.00)	(4,731.00)	545
412-3340-533.13-10 412 TEMPORARY & PART TIME		49,978.00	45,261.00	4,717.00	10
412-3340-533.13-20 412 DROP PLAN VAC/SICK PAY		2,329.00	2,329.00	0.00	0
412-3340-533.14-10 412 OVERTIME REGULAR		6,592.00	8,575.00	(1,983.00)	(23)
412-3340-533.14-40 412 OVERTIME CALL-IN		306.00	1,757.00	(1,451.00)	(83)
412-3340-533.15-10 412 STAND BY		130.00	0.00	130.00	0

412-3340-533.21-00 412 FICA TAXES	14,542.00	14,680.00	(138.00)	(1)
412-3340-533.22-10 412 GENL EMPLOYEES RETIREMENT	33,940.00	31,099.00	2,841.00	9
412-3340-533.23-20 412 GEN EMPL VEBA TRUST	2,834.00	1,274.00	1,560.00	122
412-3340-533.28-10 412 PENSION CONTRIBUTION	(33,940.00)	(31,099.00)	(2,841.00)	9
412-3340-533.28-20 412 PENSION EXPENSE	(138,533.00)	221,071.00	(359,604.00)	(163)
412-3350-533.11-20 412 EXECUTIVE	9,903.00	9,519.00	384.00	4
412-3350-533.12-10 412 EXEMPT	67,908.00	67,593.00	315.00	0
412-3350-533.12-26 412 NON EXEMPT NON BARGAINING	3,519.00	3,348.00	171.00	5
412-3350-533.12-30 412 ASSIGNMENT DIFFERENTIAL	402.00	508.00	(106.00)	(21)
412-3350-533.12-60 412 ACCRUED VACATION/SICK LVE	(1,706.00)	(1,370.00)	(336.00)	25
412-3350-533.13-20 412 DROP PLAN VAC/SICK PAY	215.00	215.00	0.00	0
412-3350-533.14-10 412 OVERTIME REGULAR	390.00	154.00	236.00	153
412-3350-533.15-40 412 PAID VACATION TERM EMPL	1,694.00	2,963.00	(1,269.00)	(43)
412-3350-533.15-50 412 PAID SICK LEAVE TERM EMPL	1,146.00	0.00	1,146.00	0
412-3350-533.21-00 412 FICA TAXES	6,746.00	6,654.00	92.00	1
412-3350-533.22-10 412 GENL EMPLOYEES RETIREMENT	17,967.00	15,324.00	2,643.00	17
412-3350-533.23-20 412 GEN EMPL VEBA TRUST	1,816.00	886.00	930.00	105
412-3350-533.26-20 412 AUTOMOBILE	2,828.00	3,006.00	(178.00)	(6)
412-3350-533.28-10 412 PENSION CONTRIBUTION	(17,967.00)	(15,324.00)	(2,643.00)	17
412-3355-533.12-10 412 EXEMPT	12,767.00	6,770.00	5,997.00	89
412-3355-533.12-24 412 NON EXEMPT GENERAL EMP	232,322.00	148,786.00	83,536.00	56
412-3355-533.12-30 412 ASSIGNMENT DIFFERENTIAL	0.00	1,016.00	(1,016.00)	(100)
412-3355-533.12-60 412 ACCRUED VACATION/SICK LVE	14,735.00	2,640.00	12,095.00	458
412-3355-533.14-10 412 OVERTIME REGULAR	9,986.00	1,550.00	8,436.00	544
412-3355-533.14-40 412 OVERTIME CALL-IN	12,401.00	8,603.00	3,798.00	44
412-3355-533.15-10 412 STAND BY	1,843.00	734.00	1,109.00	151
412-3355-533.15-70 412 INCENTIVE PAY	4,005.00	1,811.00	2,194.00	121
412-3355-533.21-00 412 FICA TAXES	20,811.00	12,953.00	7,858.00	61
412-3355-533.22-10 412 GENL EMPLOYEES RETIREMENT	57,818.00	39,444.00	18,374.00	47
412-3355-533.23-20 412 GEN EMPL VEBA TRUST	5,512.00	1,519.00	3,993.00	263
412-3355-533.28-10 412 PENSION CONTRIBUTION	(57,818.00)	(39,444.00)	(18,374.00)	47
412-3505-535.11-20 412 EXECUTIVE	61,900.00	59,495.00	2,405.00	4
412-3505-535.12-10 412 EXEMPT	125,685.00	136,617.00	(10,932.00)	(8)
412-3505-535.12-24 412 NON EXEMPT GENERAL EMP	25,283.00	0.00	25,283.00	0

412-3505-535.12-26 412 NON EXEMPT NON BARGAINING	21,992.00	20,925.00	1,067.00	5
412-3505-535.12-30 412 ASSIGNMENT DIFFERENTIAL	2,511.00	3,177.00	(666.00)	(21)
412-3505-535.12-60 412 ACCRUED VACATION/SICK LVE	9,681.00	0.00	9,681.00	0
412-3505-535.13-20 412 DROP PLAN VAC/SICK PAY	1,342.00	1,342.00	0.00	0
412-3505-535.14-10 412 OVERTIME REGULAR	6,410.00	962.00	5,448.00	566
412-3505-535.14-40 412 OVERTIME CALL-IN	888.00	0.00	888.00	0
412-3505-535.15-10 412 STAND BY	16.00	0.00	16.00	0
412-3505-535.15-40 412 PAID VACATION TERM EMPL	9,326.00	0.00	9,326.00	0
412-3505-535.15-50 412 PAID SICK LEAVE TERM EMPL	10,741.00	0.00	10,741.00	0
412-3505-535.15-70 412 INCENTIVE PAY	691.00	0.00	691.00	0
412-3505-535.21-00 412 FICA TAXES	20,627.00	17,357.00	3,270.00	19
412-3505-535.22-10 412 GENL EMPLOYEES RETIREMENT	52,565.00	50,554.00	2,011.00	4
412-3505-535.23-20 412 GEN EMPL VEBA TRUST	4,974.00	2,103.00	2,871.00	137
412-3505-535.26-20 412 AUTOMOBILE	4,504.00	5,190.00	(686.00)	(13)
412-3505-535.26-40 412 EDUCATION	1,353.00	0.00	1,353.00	0
412-3505-535.28-10 412 PENSION CONTRIBUTION	(52,565.00)	(50,554.00)	(2,011.00)	4
412-3505-535.28-20 412 PENSION EXPENSE	56,437.00	113,762.00	(57,325.00)	(50)
412-3510-535.12-10 412 EXEMPT	129,011.00	125,712.00	3,299.00	3
412-3510-535.12-24 412 NON EXEMPT GENERAL EMP	619,321.00	621,992.00	(2,671.00)	0
412-3510-535.12-30 412 ASSIGNMENT DIFFERENTIAL	31.00	2,771.00	(2,740.00)	(99)
412-3510-535.12-60 412 ACCRUED VACATION/SICK LVE	8,422.00	(7,372.00)	15,794.00	(214)
412-3510-535.13-20 412 DROP PLAN VAC/SICK PAY	17,587.00	15,255.00	2,332.00	15
412-3510-535.14-10 412 OVERTIME REGULAR	40,446.00	12,271.00	28,175.00	230
412-3510-535.14-40 412 OVERTIME CALL-IN	112,667.00	109,255.00	3,412.00	3
412-3510-535.15-10 412 STAND BY	10,083.00	10,691.00	(608.00)	(6)
412-3510-535.15-70 412 INCENTIVE PAY	9,928.00	8,861.00	1,067.00	12
412-3510-535.21-00 412 FICA TAXES	69,096.00	66,729.00	2,367.00	4
412-3510-535.22-10 412 GENL EMPLOYEES RETIREMENT	178,351.00	164,859.00	13,492.00	8
412-3510-535.23-20 412 GEN EMPL VEBA TRUST	16,806.00	7,457.00	9,349.00	125
412-3510-535.28-10 412 PENSION CONTRIBUTION	(178,351.00)	(164,859.00)	(13,492.00)	8
412-3510-535.28-20 412 PENSION EXPENSE	86,547.00	433,488.00	(346,941.00)	(80)
412-3520-535.12-10 412 EXEMPT	80,507.00	78,447.00	2,060.00	3
412-3520-535.12-24 412 NON EXEMPT GENERAL EMP	943,835.00	891,043.00	52,792.00	6
412-3520-535.12-30 412 ASSIGNMENT DIFFERENTIAL	1,677.00	0.00	1,677.00	0

412-3520-535.12-60 412 ACCRUED VACATION/SICK LVE	20,103.00	(3,041.00)	23,144.00	(761)
412-3520-535.13-10 412 TEMPORARY & PART TIME	0.00	411.00	(411.00)	(100)
412-3520-535.13-20 412 DROP PLAN VAC/SICK PAY	7,542.00	0.00	7,542.00	0
412-3520-535.14-10 412 OVERTIME REGULAR	36,203.00	9,983.00	26,220.00	263
412-3520-535.14-40 412 OVERTIME CALL-IN	35,498.00	38,296.00	(2,798.00)	(7)
412-3520-535.15-10 412 STAND BY	5,921.00	6,968.00	(1,047.00)	(15)
412-3520-535.15-70 412 INCENTIVE PAY	14,939.00	12,773.00	2,166.00	17
412-3520-535.21-00 412 FICA TAXES	85,020.00	79,174.00	5,846.00	7
412-3520-535.22-10 412 GENL EMPLOYEES RETIREMENT	255,398.00	244,751.00	10,647.00	4
412-3520-535.23-20 412 GEN EMPL VEBA TRUST	23,048.00	9,488.00	13,560.00	143
412-3520-535.28-10 412 PENSION CONTRIBUTION	(255,398.00)	(244,751.00)	(10,647.00)	4
412-3520-535.28-20 412 PENSION EXPENSE	298,679.00	410,212.00	(111,533.00)	(27)
Utility Oper. Fund	8,346,644.00	9,326,330.00	(979,686.00)	(11)

5700 Other current expenses	22,687,887.00	21,739,988.00	947,899.00	4
5700 UTILIT Adjustments	176,714.00	129,662.00	47,052.00	36
5700 UTILIT Adjustments	144,585.00	106,088.00	38,497.00	36
Utility	321,299.00	235,750.00	85,549.00	36

412-3305-533.31-10 412 ENGINEERING	Operating Expenses	32,803.00	21,374.00	11,429.00	53
412-3305-533.31-40 412 MANAGEMENT CONSULTING	Operating Expenses	32,962.00	26,715.00	6,247.00	23
412-3305-533.31-60 412 OTHER PROFESSIONAL	Operating Expenses	79,916.00	54,251.00	25,665.00	47
412-3305-533.32-10 412 ACCOUNTING & AUDITING	Operating Expenses	12,602.00	13,169.00	(567.00)	(4)
412-3305-533.39-10 412 ADMINISTRATIVE SVC CHG	Operating Expenses	3,187,182.00	2,957,450.00	229,732.00	8
412-3305-533.39-20 412 CENTRAL SVCS CHGS	Operating Expenses	19,425.00	7,010.00	12,415.00	177
412-3305-533.39-30 412 CENTRAL STORES CHGS	Operating Expenses	1,565.00	983.00	582.00	59
412-3305-533.39-60 412 INSUR SVC CHGS -HEALTH	Operating Expenses	43,058.00	37,689.00	5,369.00	14
412-3305-533.39-65 412 INSUR SVC CHGS -RISK MGMT	Operating Expenses	3,020.00	2,645.00	375.00	14
412-3305-533.39-70 412 LANDSCAPE SERVICE CHGS	Operating Expenses	255,724.00	232,799.00	22,925.00	10
412-3305-533.39-90 412 INFORMATION TECH CHARGE	Operating Expenses	7,024.00	4,571.00	2,453.00	54
412-3305-533.40-10 412 TRAVEL EDUCATION MEMBER	Operating Expenses	27,604.00	28,011.00	(407.00)	(1)
412-3305-533.41-20 412 POSTAGE	Operating Expenses	623.00	1,656.00	(1,033.00)	(62)
412-3305-533.43-10 412 TELEPHONE	Operating Expenses	4,108.00	3,998.00	110.00	3

412-3305-533.43-30 412 ELECTRIC	Operating Expenses	921,570.00	950,251.00	(28,681.00)	(3)
412-3305-533.44-30 412 LAND RENT	Operating Expenses	566,537.00	572,859.00	(6,322.00)	(1)
412-3305-533.45-95 412 INSURANCE OPEB		56,719.00	37,220.00	19,499.00	52
412-3305-533.46-10 412 LAND. BLDGS, IMPROVEMENTS	Operating Expenses	1,379.00	862.00	517.00	60
412-3305-533.46-30 412 MACHINERY & EQUIPMENT	Operating Expenses	0.00	63.00	(63.00)	(100)
412-3305-533.46-50 412 SPECIAL SERVICES	Operating Expenses	19,626.00	17,859.00	1,767.00	10
412-3305-533.49-50 412 CREDIT CARD BANK FEES	Operating Expenses	48,870.00	46,198.00	2,672.00	6
412-3305-533.51-10 412 OFFICE SUPPLIES	Operating Expenses	5,581.00	6,946.00	(1,365.00)	(20)
412-3305-533.52-15 412 SMALL TOOLS MINOR EQUIP	Operating Expenses	0.00	4,901.00	(4,901.00)	(100)
412-3305-533.52-20 412 SPECIAL SUPPLIES	Operating Expenses	6,566.00	7,710.00	(1,144.00)	(15)
412-3305-533.52-25 412 SOFTWARE PURCHASES	Operating Expenses	35,630.00	35,916.00	(286.00)	(1)
412-3305-533.52-50 412 CLOTHING	Operating Expenses	245.00	568.00	(323.00)	(57)
412-3305-533.52-55 412 CLEANING	Operating Expenses	2,641.00	1,939.00	702.00	36
412-3310-533.39-20 412 CENTRAL SVCS CHGS	Operating Expenses	20,414.00	10,169.00	10,245.00	101
412-3310-533.39-30 412 CENTRAL STORES CHGS	Operating Expenses	2,276.00	1,441.00	835.00	58
412-3310-533.39-60 412 INSUR SVC CHGS -HEALTH	Operating Expenses	73,795.00	80,876.00	(7,081.00)	(9)
412-3310-533.39-65 412 INSUR SVC CHGS -RISK MGMT	Operating Expenses	10,154.00	11,273.00	(1,119.00)	(10)
412-3310-533.39-80 412 VEHICLE SERVICE CHGS	Operating Expenses	17,565.00	31,759.00	(14,194.00)	(45)
412-3310-533.39-90 412 INFORMATION TECH CHARGE	Operating Expenses	220,220.00	190,153.00	30,067.00	16
412-3310-533.40-10 412 TRAVEL EDUCATION MEMBER	Operating Expenses	1,293.00	757.00	536.00	71
412-3310-533.41-20 412 POSTAGE	Operating Expenses	74,714.00	82,463.00	(7,749.00)	(9)
412-3310-533.43-10 412 TELEPHONE	Operating Expenses	7,797.00	7,253.00	544.00	8
412-3310-533.46-40 412 MAINTENANCE CONTRACTS	Operating Expenses	8,569.00	8,569.00	0.00	0
412-3310-533.46-50 412 SPECIAL SERVICES	Operating Expenses	53,734.00	40,233.00	13,501.00	34
412-3310-533.51-10 412 OFFICE SUPPLIES	Operating Expenses	5,566.00	3,939.00	1,627.00	41
412-3310-533.52-15 412 SMALL TOOLS MINOR EQUIP	Operating Expenses	1,119.00	1,004.00	115.00	11
412-3310-533.52-50 412 CLOTHING	Operating Expenses	1,615.00	3,020.00	(1,405.00)	(47)
412-3310-533.52-55 412 CLEANING	Operating Expenses	0.00	18.00	(18.00)	(100)
412-3310-533.54-10 412 PUBLICATIONS	Operating Expenses	319.00	367.00	(48.00)	(13)
412-3320-533.31-60 412 OTHER PROFESSIONAL	Operating Expenses	136,394.00	121,150.00	15,244.00	13
412-3320-533.39-20 412 CENTRAL SVCS CHGS	Operating Expenses	50,205.00	24,663.00	25,542.00	104
412-3320-533.39-30 412 CENTRAL STORES CHGS	Operating Expenses	21,484.00	9,482.00	12,002.00	127
412-3320-533.39-60 412 INSUR SVC CHGS -HEALTH	Operating Expenses	332,183.00	336,032.00	(3,849.00)	(1)
412-3320-533.39-65 412 INSUR SVC CHGS -RISK MGMT	Operating Expenses	166,679.00	176,503.00	(9,824.00)	(6)

412-3320-533.39-80 412 VEHICLE SERVICE CHGS	Operating Expenses	80,690.00	91,837.00	(11,147.00)	(12)
412-3320-533.39-90 412 INFORMATION TECH CHARGE	Operating Expenses	22,635.00	22,272.00	363.00	2
412-3320-533.40-10 412 TRAVEL EDUCATION MEMBER	Operating Expenses	32,093.00	15,292.00	16,801.00	110
412-3320-533.41-20 412 POSTAGE	Operating Expenses	1,560.00	1,153.00	407.00	35
412-3320-533.43-10 412 TELEPHONE	Operating Expenses	3,205.00	1,700.00	1,505.00	89
412-3320-533.43-40 412 WATER AND WASTEWATER	Operating Expenses	27,183.00	26,233.00	950.00	4
412-3320-533.43-50 412 DISPOSAL CHARGES	Operating Expenses	13,041.00	14,640.00	(1,599.00)	(11)
412-3320-533.44-10 412 RENTALS & LEASES	Operating Expenses	0.00	3,506.00	(3,506.00)	(100)
412-3320-533.46-10 412 LAND. BLDGS, IMPROVEMENTS	Operating Expenses	14,713.00	9,210.00	5,503.00	60
412-3320-533.46-30 412 MACHINERY & EQUIPMENT	Operating Expenses	232,317.00	244,104.00	(11,787.00)	(5)
412-3320-533.46-40 412 MAINTENANCE CONTRACTS	Operating Expenses	76,988.00	96,501.00	(19,513.00)	(20)
412-3320-533.46-50 412 SPECIAL SERVICES	Operating Expenses	31,699.00	15,657.00	16,042.00	102
412-3320-533.51-10 412 OFFICE SUPPLIES	Operating Expenses	5,459.00	5,414.00	45.00	1
412-3320-533.52-05 412 CHEMICALS/HORTICULTURAL	Operating Expenses	1,239,939.00	1,228,800.00	11,139.00	1
412-3320-533.52-10 412 FUEL	Operating Expenses	41,341.00	12,551.00	28,790.00	229
412-3320-533.52-15 412 SMALL TOOLS MINOR EQUIP	Operating Expenses	4,734.00	2,962.00	1,772.00	60
412-3320-533.52-20 412 SPECIAL SUPPLIES	Operating Expenses	49,273.00	(3,797.00)	53,070.00	(1398)
412-3320-533.52-25 412 SOFTWARE PURCHASES	Operating Expenses	31,835.00	38,504.00	(6,669.00)	(17)
412-3320-533.52-50 412 CLOTHING	Operating Expenses	9,226.00	9,603.00	(377.00)	(4)
412-3320-533.52-55 412 CLEANING	Operating Expenses	250.00	552.00	(302.00)	(55)
412-3320-533.54-10 412 PUBLICATIONS	Operating Expenses	171.00	313.00	(142.00)	(45)
412-3330-533.31-60 412 OTHER PROFESSIONAL	Operating Expenses	7,062.00	2,997.00	4,065.00	136
412-3330-533.39-20 412 CENTRAL SVCS CHGS	Operating Expenses	43,382.00	20,497.00	22,885.00	112
412-3330-533.39-30 412 CENTRAL STORES CHGS	Operating Expenses	60,411.00	38,610.00	21,801.00	56
412-3330-533.39-60 412 INSUR SVC CHGS -HEALTH	Operating Expenses	252,004.00	221,713.00	30,291.00	14
412-3330-533.39-65 412 INSUR SVC CHGS -RISK MGMT	Operating Expenses	161,345.00	183,017.00	(21,672.00)	(12)
412-3330-533.39-80 412 VEHICLE SERVICE CHGS	Operating Expenses	203,578.00	184,000.00	19,578.00	11
412-3330-533.39-90 412 INFORMATION TECH CHARGE	Operating Expenses	11,157.00	9,434.00	1,723.00	18
412-3330-533.40-10 412 TRAVEL EDUCATION MEMBER	Operating Expenses	12,284.00	12,315.00	(31.00)	0
412-3330-533.41-20 412 POSTAGE	Operating Expenses	398.00	11,359.00	(10,961.00)	(96)
412-3330-533.43-10 412 TELEPHONE	Operating Expenses	1,188.00	1,445.00	(257.00)	(18)
412-3330-533.43-50 412 DISPOSAL CHARGES	Operating Expenses	6,960.00	6,284.00	676.00	11
412-3330-533.46-10 412 LAND. BLDGS, IMPROVEMENTS	Operating Expenses	259,383.00	281,194.00	(21,811.00)	(8)
412-3330-533.46-30 412 MACHINERY & EQUIPMENT	Operating Expenses	7,120.00	35,261.00	(28,141.00)	(80)

412-3330-533.46-50 412 SPECIAL SERVICES	Operating Expenses	1,312.00	2,242.00	(930.00)	(41)
412-3330-533.51-10 412 OFFICE SUPPLIES	Operating Expenses	4,211.00	4,187.00	24.00	1
412-3330-533.52-05 412 CHEMICALS/HORTICULTURAL	Operating Expenses	426.00	305.00	121.00	40
412-3330-533.52-15 412 SMALL TOOLS MINOR EQUIP	Operating Expenses	10,186.00	10,728.00	(542.00)	(5)
412-3330-533.52-20 412 SPECIAL SUPPLIES	Operating Expenses	3,122.00	14,811.00	(11,689.00)	(79)
412-3330-533.52-50 412 CLOTHING	Operating Expenses	18,838.00	13,443.00	5,395.00	40
412-3330-533.52-55 412 CLEANING	Operating Expenses	1,506.00	881.00	625.00	71
412-3340-533.31-60 412 OTHER PROFESSIONAL		16,282.00	16,484.00	(202.00)	(1)
412-3340-533.39-20 412 CENTRAL SVCS CHGS		6,835.00	3,399.00	3,436.00	101
412-3340-533.39-30 412 CENTRAL STORES CHGS		911.00	1,140.00	(229.00)	(20)
412-3340-533.39-60 412 INSUR SVC CHGS -HEALTH		9,684.00	11,338.00	(1,654.00)	(15)
412-3340-533.39-65 412 INSUR SVC CHGS -RISK MGMT		17,832.00	18,744.00	(912.00)	(5)
412-3340-533.39-90 412 INFORMATION TECH CHARGE		670.00	716.00	(46.00)	(6)
412-3340-533.43-40 412 WATER AND WASTEWATER		2,777.00	2,308.00	469.00	20
412-3340-533.46-10 412 LAND. BLDGS, IMPROVEMENTS		306.00	0.00	306.00	0
412-3340-533.46-30 412 MACHINERY & EQUIPMENT		25,132.00	26,578.00	(1,446.00)	(5)
412-3340-533.46-50 412 SPECIAL SERVICES		2,591.00	7,600.00	(5,009.00)	(66)
412-3340-533.46-80 412 REUSE WATER METERS		110.00	605.00	(495.00)	(82)
412-3340-533.51-10 412 OFFICE SUPPLIES		676.00	974.00	(298.00)	(31)
412-3340-533.52-05 412 CHEMICALS/HORTICULTURAL		76,446.00	65,500.00	10,946.00	17
412-3340-533.52-20 412 SPECIAL SUPPLIES		2,341.00	1,762.00	579.00	33
412-3340-533.52-50 412 CLOTHING		600.00	600.00	0.00	0
412-3350-533.28-20 412 PENSION EXPENSE		150,571.00	0.00	150,571.00	0
412-3350-533.31-40 412 MANAGEMENT CONSULTING		0.00	88.00	(88.00)	(100)
412-3350-533.31-60 412 OTHER PROFESSIONAL		1,890.00	22,553.00	(20,663.00)	(92)
412-3350-533.39-20 412 CENTRAL SVCS CHGS		15,551.00	1,740.00	13,811.00	794
412-3350-533.39-30 412 CENTRAL STORES CHGS		199.00	393.00	(194.00)	(49)
412-3350-533.39-60 412 INSUR SVC CHGS -HEALTH		3,197.00	19,462.00	(16,265.00)	(84)
412-3350-533.39-65 412 INSUR SVC CHGS -RISK MGMT		668.00	1,878.00	(1,210.00)	(64)
412-3350-533.39-90 412 INFORMATION TECH CHARGE		1,458.00	1,961.00	(503.00)	(26)
412-3350-533.40-10 412 TRAVEL EDUCATION MEMBER		4,540.00	6,907.00	(2,367.00)	(34)
412-3350-533.41-20 412 POSTAGE		538.00	231.00	307.00	133
412-3350-533.43-10 412 TELEPHONE		402.00	353.00	49.00	14
412-3350-533.43-30 412 ELECTRIC		182,970.00	184,085.00	(1,115.00)	(1)

412-3350-533.48-10 412 ADVERTISING	2,677.00	6,527.00	(3,850.00)	(59)
412-3350-533.49-50 412 CREDIT CARD BANK FEES	63.00	1,231.00	(1,168.00)	(95)
412-3350-533.51-10 412 OFFICE SUPPLIES	1,500.00	1,107.00	393.00	36
412-3350-533.52-15 412 SMALL TOOLS MINOR EQUIP	1,633.00	2,045.00	(412.00)	(20)
412-3350-533.52-20 412 SPECIAL SUPPLIES	578.00	1,220.00	(642.00)	(53)
412-3350-533.52-50 412 CLOTHING	0.00	220.00	(220.00)	(100)
412-3355-533.28-20 412 PENSION EXPENSE	387,570.00	0.00	387,570.00	0
412-3355-533.31-60 412 OTHER PROFESSIONAL	26,986.00	18,749.00	8,237.00	44
412-3355-533.39-20 412 CENTRAL SVCS CHGS	11,292.00	5,616.00	5,676.00	101
412-3355-533.39-30 412 CENTRAL STORES CHGS	626.00	8,471.00	(7,845.00)	(93)
412-3355-533.39-60 412 INSUR SVC CHGS -HEALTH	60,079.00	59,137.00	942.00	2
412-3355-533.39-65 412 INSUR SVC CHGS -RISK MGMT	3,676.00	5,609.00	(1,933.00)	(34)
412-3355-533.39-80 412 VEHICLE SERVICE CHGS	151,948.00	108,436.00	43,512.00	40
412-3355-533.39-90 412 INFORMATION TECH CHARGE	9,634.00	6,944.00	2,690.00	39
412-3355-533.40-10 412 TRAVEL EDUCATION MEMBER	1,354.00	0.00	1,354.00	0
412-3355-533.46-10 412 LAND. BLDGS, IMPROVEMENTS	5,288.00	1,533.00	3,755.00	245
412-3355-533.46-30 412 MACHINERY & EQUIPMENT	0.00	4,890.00	(4,890.00)	(100)
412-3355-533.46-80 412 REUSE WATER METERS	574.00	0.00	574.00	0
412-3355-533.52-15 412 SMALL TOOLS MINOR EQUIP	498.00	0.00	498.00	0
412-3355-533.52-20 412 SPECIAL SUPPLIES	0.00	1,172.00	(1,172.00)	(100)
412-3355-533.52-50 412 CLOTHING	986.00	0.00	986.00	0
412-3505-535.31-60 412 OTHER PROFESSIONAL	2,800.00	4,300.00	(1,500.00)	(35)
412-3505-535.32-10 412 ACCOUNTING & AUDITING	11,361.00	11,790.00	(429.00)	(4)
412-3505-535.39-10 412 ADMINISTRATIVE SVC CHG	1,853,753.00	1,676,204.00	177,549.00	11
412-3505-535.39-20 412 CENTRAL SVCS CHGS	16,354.00	4,604.00	11,750.00	255
412-3505-535.39-30 412 CENTRAL STORES CHGS	1,423.00	344.00	1,079.00	314
412-3505-535.39-60 412 INSUR SVC CHGS -HEALTH	32,180.00	19,812.00	12,368.00	62
412-3505-535.39-65 412 INSUR SVC CHGS -RISK MGMT	2,340.00	2,629.00	(289.00)	(11)
412-3505-535.39-70 412 LANDSCAPE SERVICE CHGS	198,897.00	181,066.00	17,831.00	10
412-3505-535.39-90 412 INFORMATION TECH CHARGE	4,310.00	6,239.00	(1,929.00)	(31)
412-3505-535.40-10 412 TRAVEL EDUCATION MEMBER	0.00	712.00	(712.00)	(100)
412-3505-535.43-10 412 TELEPHONE	417.00	865.00	(448.00)	(52)
412-3505-535.43-30 412 ELECTRIC	311,073.00	283,400.00	27,673.00	10
412-3505-535.46-10 412 LAND. BLDGS, IMPROVEMENTS	173.00	61.00	112.00	184

412-3505-535.49-50 412 CREDIT CARD BANK FEES	48,528.00	42,079.00	6,449.00	15
412-3505-535.51-10 412 OFFICE SUPPLIES	500.00	356.00	144.00	40
412-3505-535.52-20 412 SPECIAL SUPPLIES	400.00	32.00	368.00	1150
412-3505-535.52-50 412 CLOTHING	484.00	400.00	84.00	21
412-3505-535.52-55 412 CLEANING	544.00	444.00	100.00	23
412-3510-535.39-20 412 CENTRAL SVCS CHGS	27,558.00	12,084.00	15,474.00	128
412-3510-535.39-30 412 CENTRAL STORES CHGS	12,549.00	6,665.00	5,884.00	88
412-3510-535.39-60 412 INSUR SVC CHGS -HEALTH	179,573.00	148,418.00	31,155.00	21
412-3510-535.39-65 412 INSUR SVC CHGS -RISK MGMT	95,965.00	90,996.00	4,969.00	5
412-3510-535.39-80 412 VEHICLE SERVICE CHGS	79,801.00	93,914.00	(14,113.00)	(15)
412-3510-535.39-90 412 INFORMATION TECH CHARGE	22,648.00	17,701.00	4,947.00	28
412-3510-535.40-10 412 TRAVEL EDUCATION MEMBER	2,046.00	4,991.00	(2,945.00)	(59)
412-3510-535.41-20 412 POSTAGE	1,621.00	615.00	1,006.00	164
412-3510-535.43-10 412 TELEPHONE	1,970.00	2,110.00	(140.00)	(7)
412-3510-535.43-20 412 GAS	479.00	420.00	59.00	14
412-3510-535.43-40 412 WATER AND WASTEWATER	45,019.00	47,411.00	(2,392.00)	(5)
412-3510-535.44-10 412 RENTALS & LEASES	0.00	14,025.00	(14,025.00)	(100)
412-3510-535.46-10 412 LAND. BLDGS, IMPROVEMENTS	83,725.00	57,822.00	25,903.00	45
412-3510-535.46-30 412 MACHINERY & EQUIPMENT	106,115.00	121,230.00	(15,115.00)	(12)
412-3510-535.46-40 412 MAINTENANCE CONTRACTS	14,883.00	9,999.00	4,884.00	49
412-3510-535.46-50 412 SPECIAL SERVICES	239,352.00	269,351.00	(29,999.00)	(11)
412-3510-535.51-10 412 OFFICE SUPPLIES	795.00	788.00	7.00	1
412-3510-535.52-05 412 CHEMICALS/HORTICULTURAL	9,985.00	5,025.00	4,960.00	99
412-3510-535.52-10 412 FUEL	2,320.00	0.00	2,320.00	0
412-3510-535.52-15 412 SMALL TOOLS MINOR EQUIP	5,082.00	4,983.00	99.00	2
412-3510-535.52-20 412 SPECIAL SUPPLIES	22,772.00	38,876.00	(16,104.00)	(41)
412-3510-535.52-50 412 CLOTHING	7,131.00	4,016.00	3,115.00	78
412-3510-535.52-55 412 CLEANING	333.00	661.00	(328.00)	(50)
412-3520-535.39-20 412 CENTRAL SVCS CHGS	22,777.00	6,924.00	15,853.00	229
412-3520-535.39-30 412 CENTRAL STORES CHGS	29,593.00	13,008.00	16,585.00	127
412-3520-535.39-60 412 INSUR SVC CHGS -HEALTH	192,356.00	183,540.00	8,816.00	5
412-3520-535.39-65 412 INSUR SVC CHGS -RISK MGMT	166,823.00	163,622.00	3,201.00	2
412-3520-535.39-80 412 VEHICLE SERVICE CHGS	142,788.00	142,309.00	479.00	0
412-3520-535.40-10 412 TRAVEL EDUCATION MEMBER	9,479.00	3,829.00	5,650.00	148

412-3520-535.41-20 412 POSTAGE	0.00	1,000.00	(1,000.00)	(100)
412-3520-535.43-10 412 TELEPHONE	660.00	514.00	146.00	28
412-3520-535.43-50 412 DISPOSAL CHARGES	14,270.00	11,500.00	2,770.00	24
412-3520-535.46-10 412 LAND. BLDGS, IMPROVEMENTS	96,099.00	73,734.00	22,365.00	30
412-3520-535.46-30 412 MACHINERY & EQUIPMENT	18,020.00	17,170.00	850.00	5
412-3520-535.46-50 412 SPECIAL SERVICES	12,444.00	37,503.00	(25,059.00)	(67)
412-3520-535.48-10 412 ADVERTISING	0.00	105.00	(105.00)	(100)
412-3520-535.51-10 412 OFFICE SUPPLIES	1,194.00	1,488.00	(294.00)	(20)
412-3520-535.52-05 412 CHEMICALS/HORTICULTURAL	3,131.00	7,022.00	(3,891.00)	(55)
412-3520-535.52-15 412 SMALL TOOLS MINOR EQUIP	1,078.00	3,402.00	(2,324.00)	(68)
412-3520-535.52-20 412 SPECIAL SUPPLIES	7,907.00	(1,860.00)	9,767.00	(525)
412-3520-535.52-50 412 CLOTHING	13,613.00	10,193.00	3,420.00	34
412-3520-535.52-55 412 CLEANING	277.00	604.00	(327.00)	(54)
412-3530-535.43-50 412 DISPOSAL CHARGES	7,431,381.00	7,902,420.00	(471,039.00)	(6)
Utility Oper. Fund	22,366,588.00	21,504,238.00	862,350.00	4

5900 Depreciation and amortization	6,824,876.00	9,679,484.00	(2,854,608.00)	(29)
412-1350-533.59-20 412 AMORTIZATION EXPENSE	2,690.00	10,762.00	(8,072.00)	(75)
412-3305-533.59-10 412 DEPRECIATION	550,525.00	737,137.00	(186,612.00)	(25)
412-3310-533.59-10 412 DEPRECIATION	37,796.00	37,796.00	0.00	0
412-3320-533.59-10 412 DEPRECIATION	1,875,177.00	2,231,241.00	(356,064.00)	(16)
412-3330-533.59-10 412 DEPRECIATION	1,509,270.00	3,400,900.00	(1,891,630.00)	(56)
412-3340-533.59-10 412 DEPRECIATION	183,122.00	163,480.00	19,642.00	12
412-3350-533.59-10 412 DEPRECIATION	75,986.00	51,363.00	24,623.00	48
412-3355-533.59-10 412 DEPRECIATION	2,999.00	196.00	2,803.00	1430
412-3505-535.59-10 412 DEPRECIATION	405,644.00	925,727.00	(520,083.00)	(56)
412-3510-535.59-10 412 DEPRECIATION	534,174.00	535,258.00	(1,084.00)	0
412-3520-535.59-10 412 DEPRECIATION	1,575,679.00	1,513,810.00	61,869.00	4
412-3530-535.59-10 412 DEPRECIATION	71,814.00	71,814.00	0.00	0
Utility Oper. Fund	6,824,876.00	9,679,484.00	(2,854,608.00)	(29)

6100 Investment earnings		(345,366.00)	(568,816.00)	223,450.00	(39)
412-0000-361.10-00 412 INTEREST EARNINGS	Interest Income	(249,630.70)	(235,822.95)	(13,807.75)	6
412-0000-361.10-00 412 INTEREST EARNINGS		(204,243.30)	(192,946.05)	(11,297.25)	6
412-0000-361.11-00 412 NET INCR (DCR) FAIR VALUE		51,811.00	(9,504.00)	61,315.00	(645)
412-0000-361.35-00 412 INT REALIZED GAIN(LOSS)		194,141.00	68,133.00	126,008.00	185
Utility Oper. Fund		(207,922.00)	(370,140.00)	162,218.00	(44)
420-0000-361.10-00 420 INTEREST EARNINGS	Interest Income	(153,318.55)	(126,335.00)	(26,983.55)	21
420-0000-361.10-00 420 INTEREST EARNINGS		(125,442.45)	(103,365.00)	(22,077.45)	21
420-0000-361.11-00 420 NET INCR (DCR) FAIR VALUE		31,848.00	(4,422.00)	36,270.00	(820)
420-0000-361.35-00 420 INT REALIZED GAIN(LOSS)		109,178.00	35,517.00	73,661.00	207
Utility R & R Fund		(137,735.00)	(198,605.00)	60,870.00	(31)
421-0000-361.11-00 421 NET INCR (DCR) FAIR VALUE		291.00	(71.00)	362.00	(510)
Utility Cap Project Energy Fund		291.00	(71.00)	362.00	(510)
6520.NO Miscellaneous revenue		(323.00)	(10,283.00)	9,960.00	(97)
420-0000-369.92-00 420 OTHER REVENUES		(323.00)	(10,283.00)	9,960.00	(97)
Utility R & R Fund		(323.00)	(10,283.00)	9,960.00	(97)
5980 Interest expense and fiscal agent fees		388,529.00	447,652.00	(59,123.00)	(13)
412-1350-533.72-10 412 INTEREST EXPENSE		384,004.00	444,272.00	(60,268.00)	(14)
412-1350-533.72-20 412 INT EXP UB DEPOSITS		4,525.00	3,380.00	1,145.00	34
Utility Oper. Fund		388,529.00	447,652.00	(59,123.00)	(13)
5990 Gain or (loss) from disposition of capital assets		(89,532.00)	(75,729.00)	(13,803.00)	18
412-0000-364.30-00 412 SALE OF FIXED ASSETS	Proceeds for sale of assets	(49,395.50)	(41,650.95)	(7,744.55)	19
412-0000-364.30-00 412 SALE OF FIXED ASSETS		(40,414.50)	(34,078.05)	(6,336.45)	19
412-3320-533.95-10 412 LOSS ON FIXED ASSET DISP		250.00	0.00	250.00	0
412-3520-535.95-10 412 LOSS ON FIXED ASSET DISP		28.00	0.00	28.00	0
Utility Oper. Fund		(89,532.00)	(75,729.00)	(13,803.00)	18

6800 Capital grants and contributions		(1,866,725.00)	(194,517.00)	(1,672,208.00)	860
412-0000-389.45-00 412 CONTRIBUTED CAPITAL		(1,866,725.00)	(194,517.00)	(1,672,208.00)	860
Utility Oper. Fund		(1,866,725.00)	(194,517.00)	(1,672,208.00)	860
6700 Transfers in		(28,421.00)	(271,060.00)	242,639.00	(90)
6700 UTILIT Adjustments		6,000,000.00	6,000,000.00	0.00	0
Utility		6,000,000.00	6,000,000.00	0.00	0
420-0000-381.13-15 420 TRANSFER FROM FUND 315		0.00	(271,060.00)	271,060.00	(100)
420-0000-381.14-12 420 TRANSFER FROM FUND 412		(6,000,000.00)	(6,000,000.00)	0.00	0
420-0000-381.14-25 420 TRANSFER FROM FUND 425		(28,421.00)	0.00	(28,421.00)	0
Utility R & R Fund		(6,028,421.00)	(6,271,060.00)	242,639.00	(4)
5940 Transfers out		0.00	63,000.00	(63,000.00)	(100)
5940 UTILIT Adjustments		(6,000,000.00)	(6,000,000.00)	0.00	0
Utility		(6,000,000.00)	(6,000,000.00)	0.00	0
412-3305-533.91-11 412 INTERFUND TRANS TO 420	Operating Expenses	3,425,000.00	3,425,000.00	0.00	0
412-3520-535.91-11 412 INTERFUND TRANS TO 420		2,575,000.00	2,575,000.00	0.00	0
Utility Oper. Fund		6,000,000.00	6,000,000.00	0.00	0
420-0000-599.91-05 420 INTERFUND TRANS TO 302		0.00	63,000.00	(63,000.00)	(100)
Utility R & R Fund		0.00	63,000.00	(63,000.00)	(100)