

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2026

GENERAL FUND

ASSETS

01-1000-0000	CASH - COMBINED	(	2,446,218.78)	
01-1030-0000	PETTY CASH		324.00	
01-1050-0000	TAXES RECEIVABLE--CURRENT		59,937.58	
01-1100-0000	ACCOUNTS RECEIVABLE - A/R	(	52,022.15)	
01-1320-0000	ACCTS RCVBL--IDAHO SHARED REVE		415,425.96	
01-1500-0000	INVESTMENTS-US BANK MIA ACCT		1,761.37	
01-1500-1000	INVESTMENTS-ST.TRS.DIV.BOND FD		420,860.35	
01-1510-0000	INVESTMENTS--GENERAL FUND #911		6,300,495.85	
				<u>4,700,564.18</u>
	TOTAL ASSETS			<u>4,700,564.18</u>

LIABILITIES AND EQUITY

LIABILITIES

01-2030-0000	ACCOUNTS PAYABLE	(	65,163.80)	
01-2175-8000	P/R DEDUC PBL--EMP CAF FSA-MD		135,169.74	
01-2175-9000	P/R DEDUC PBL--EMP CAF FSA-DC	(	46,795.21)	
01-2300-0000	DEPOSITS-PARKS & EVENTS		16,050.00	
01-2310-0000	DEPOSITS-STREET DIG PERMIT		5,000.00	
				<u>44,260.73</u>
	TOTAL LIABILITIES			<u>44,260.73</u>

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
01-2710-0000	GENERAL FUND BALANCE		5,224,816.06	
	REVENUE OVER EXPENDITURES - YTD	(	568,512.61)	
				<u>4,656,303.45</u>
	BALANCE - CURRENT DATE			<u>4,656,303.45</u>
	TOTAL FUND EQUITY			<u>4,656,303.45</u>
	TOTAL LIABILITIES AND EQUITY			<u>4,700,564.18</u>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX & FRANCHISE</u>					
01-3100-1000	26,557.18	3,129,824.71	4,713,368.00	1,583,543.29	66.4
01-3100-1010	.00	.00	50,000.00	50,000.00	.0
01-3100-1050	.00	6,825.18	13,650.00	6,824.82	50.0
01-3100-6110	.00	35,647.22	130,000.00	94,352.78	27.4
01-3100-6120	.00	65,612.77	137,500.00	71,887.23	47.7
01-3100-6130	12,500.00	75,000.00	150,000.00	75,000.00	50.0
01-3100-6140	12,333.00	73,998.00	148,000.00	74,002.00	50.0
01-3100-6150	26,674.51	61,063.49	100,000.00	38,936.51	61.1
01-3100-9000	445.19	6,294.36	18,500.00	12,205.64	34.0
TOTAL PROPERTY TAX & FRANCHISE	78,509.88	3,454,265.73	5,461,018.00	2,006,752.27	63.3
<u>LICENSES & PERMITS</u>					
01-3200-1110	250.00	920.33	12,000.00	11,079.67	7.7
01-3200-1120	.00	576.94	8,400.00	7,823.06	6.9
01-3200-1130	400.00	1,065.69	13,000.00	11,934.31	8.2
01-3200-1140	20.00	120.00	1,500.00	1,380.00	8.0
01-3200-1150	.00	2,880.00	20,000.00	17,120.00	14.4
01-3200-1400	2,390.00	13,377.04	33,000.00	19,622.96	40.5
01-3200-1410	15,142.86	70,025.64	200,000.00	129,974.36	35.0
01-3200-1520	875.00	2,445.00	2,500.00	55.00	97.8
01-3200-2100	40,605.20	206,176.70	450,000.00	243,823.30	45.8
01-3200-2140	900.00	7,200.00	13,000.00	5,800.00	55.4
01-3200-2160	.00	200.00	1,500.00	1,300.00	13.3
TOTAL LICENSES & PERMITS	60,583.06	304,987.34	754,900.00	449,912.66	40.4
<u>STATE OF IDAHO SHARED REVENUE</u>					
01-3310-5100	.00	136,790.00	395,000.00	258,210.00	34.6
01-3310-5200	.00	93,318.80	250,000.00	156,681.20	37.3
01-3310-5600	.00	582,714.15	1,150,000.00	567,285.85	50.7
TOTAL STATE OF IDAHO SHARED RE	.00	812,822.95	1,795,000.00	982,177.05	45.3
<u>COUNTY SHARED REVENUE</u>					
01-3320-8400	.00	13,723.52	80,000.00	66,276.48	17.2
TOTAL COUNTY SHARED REVENUE	.00	13,723.52	80,000.00	66,276.48	17.2

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
01-3400-1100	14,200.00	106,300.00	150,000.00	43,700.00	70.9
01-3400-1110	11,335.90	79,511.37	292,500.00	212,988.63	27.2
01-3400-1120	8,584.50	55,913.56	204,750.00	148,836.44	27.3
01-3400-1130	8,485.94	55,965.00	200,000.00	144,035.00	28.0
01-3400-1500	324.00	529.00	500.00	(29.00)	105.8
01-3400-2260	.00	30.00	.00	(30.00)	.0
01-3400-3600	175.00	1,925.00	5,000.00	3,075.00	38.5
01-3400-6100	.00	.00	18,928.00	18,928.00	.0
01-3400-6300	1,585.79	25,074.02	120,000.00	94,925.98	20.9
01-3400-6320	1,030.00	9,006.00	20,000.00	10,994.00	45.0
01-3400-6700	28.75	1,425.22	11,000.00	9,574.78	13.0
TOTAL CHARGES FOR SERVICES	45,749.88	335,679.17	1,022,678.00	686,998.83	32.8
<u>FINES & FEES</u>					
01-3500-1100	6,952.00	36,886.00	90,000.00	53,114.00	41.0
01-3500-1300	.00	.01	3,000.00	2,999.99	.0
01-3500-1400	1,200.00	3,000.00	4,000.00	1,000.00	75.0
TOTAL FINES & FEES	8,152.00	39,886.01	97,000.00	57,113.99	41.1
<u>MISCELLANEOUS REVENUE</u>					
01-3700-1000	22,798.38	122,646.28	250,000.00	127,353.72	49.1
01-3700-2000	.00	2,000.00	6,000.00	4,000.00	33.3
01-3700-2010	80.00	720.00	9,000.00	8,280.00	8.0
01-3700-2020	7,871.78	36,685.68	108,000.00	71,314.32	34.0
01-3700-3600	2,426.17	11,508.25	50,000.00	38,491.75	23.0
01-3700-3610	.00	34,250.00	34,500.00	250.00	99.3
01-3700-3650	8,118.08	8,118.08	8,000.00	(118.08)	101.5
01-3700-4000	.00	4,075.00	.00	(4,075.00)	.0
01-3700-7000	.00	45,378.88	209,300.00	163,921.12	21.7
01-3700-8722	100,000.00	600,000.00	1,200,000.00	600,000.00	50.0
01-3700-8763	33,636.17	201,817.02	403,634.00	201,816.98	50.0
01-3700-8765	72,016.25	432,097.50	864,195.00	432,097.50	50.0
01-3700-8798	19,022.30	47,555.75	95,000.00	47,444.25	50.1
TOTAL MISCELLANEOUS REVENUE	265,969.13	1,546,852.44	3,237,629.00	1,690,776.56	47.8
<u>MISCELLANEOUS REVENUE CONT.</u>					
01-3710-8722	416.67	2,500.02	5,000.00	2,499.98	50.0
TOTAL MISCELLANEOUS REVENUE C	416.67	2,500.02	5,000.00	2,499.98	50.0

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>FUND BALANCE</u>				
01-3800-9000 FUND BALANCE	.00	.00	1,235,600.00	1,235,600.00	.0
TOTAL FUND BALANCE	.00	.00	1,235,600.00	1,235,600.00	.0
TOTAL FUND REVENUE	459,380.62	6,510,717.18	13,688,825.00	7,178,107.82	47.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE & EXECUTIVE</u>					
PERSONAL SERVICES:					
01-4110-1000 SALARIES	12,854.50	82,243.78	167,108.00	84,864.22	49.2
01-4110-2100 FICA TAXES-CITY	960.96	6,148.38	12,784.00	6,635.62	48.1
01-4110-2200 STATE RETIREMENT-CITY	1,272.30	9,040.93	19,986.00	10,945.07	45.2
01-4110-2400 WORKER'S COMPENSATION-CITY	8.80	56.20	117.00	60.80	48.0
01-4110-2500 HEALTH INSURANCE-CITY	10,910.56	60,742.82	145,487.00	84,744.18	41.8
01-4110-2505 HEALTH REIMBURSEMENT ACCT(HRA	77.39	1,463.15	8,000.00	6,536.85	18.3
01-4110-2510 DENTAL INSURANCE-CITY	295.00	1,616.00	3,768.00	2,152.00	42.9
01-4110-2515 VISION	136.00	760.00	1,824.00	1,064.00	41.7
01-4110-2600 ST & LONG TERM DISABILITY	84.04	396.68	1,116.00	719.32	35.5
TOTAL PERSONAL SERVICES	26,599.55	162,467.94	360,190.00	197,722.06	45.1
MATERIALS AND SERVICES:					
01-4110-3100 OFFICE SUPPLIES & POSTAGE	.00	54.26	1,000.00	945.74	5.4
01-4110-4000 ELECTIONS	.00	.00	1,000.00	1,000.00	.0
01-4110-4200 PROFESSIONAL SERVICES	.00	.00	8,000.00	8,000.00	.0
01-4110-4800 DUES, SUBSCRIPTIONS & MEMBERS	.00	.00	1,700.00	1,700.00	.0
01-4110-4910 MYR/CNCL-TRAINING/TRAVEL/MTG	764.65	3,034.80	30,000.00	26,965.20	10.1
TOTAL MATERIAL AND SERVICES	764.65	3,089.06	41,700.00	38,610.94	7.4
CAPITAL OUTLAY:					
01-4110-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	1,000.00	1,000.00	.0
TOTAL LEGISLATIVE & EXECUTIVE	27,364.20	165,557.00	402,890.00	237,333.00	41.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE SERVICES</u>					
PERSONAL SERVICES:					
01-4150-1000 SALARIES	30,670.94	221,187.81	385,546.00	164,358.19	57.4
01-4150-1500 PART TIME SALARIES	.00	.00	10,000.00	10,000.00	.0
01-4150-1900 OVERTIME	.00	30.00	1,500.00	1,470.00	2.0
01-4150-2100 FICA TAXES-CITY	2,300.53	14,690.21	29,494.00	14,803.79	49.8
01-4150-2200 STATE RETIREMENT-CITY	4,370.12	31,019.80	46,111.00	15,091.20	67.3
01-4150-2400 WORKMEN'S COMPENSATION-CITY	28.84	211.76	417.00	205.24	50.8
01-4150-2500 HEALTH INSURANCE-CITY	10,628.34	63,770.04	127,540.00	63,769.96	50.0
01-4150-2505 HEALTH REIMBURSEMENT ACCT(HRA	.00	6,627.48	6,000.00	(627.48)	110.5
01-4150-2510 DENTAL INSURANCE-CITY	211.00	1,266.00	2,532.00	1,266.00	50.0
01-4150-2515 VISION	132.00	792.00	1,584.00	792.00	50.0
01-4150-2600 ST & LONG TERM DISABILITY	148.17	889.02	2,085.00	1,195.98	42.6
01-4150-2760 OTHER EMPLOYEE BENEFITS	(395.53)	16,511.55	12,000.00	(4,511.55)	137.6
TOTAL PERSONAL SERVICES	48,094.41	356,995.67	624,809.00	267,813.33	57.1
MATERIALS AND SERVICES:					
01-4150-3100 OFFICE SUPPLIES & POSTAGE	5,309.57	16,281.71	25,000.00	8,718.29	65.1
01-4150-4200 PROFESSIONAL SERVICES	4,401.44	13,828.42	137,138.00	123,309.58	10.1
01-4150-4400 ADVERTISING & LEGAL PUBLICATIO	362.82	1,183.46	.00	(1,183.46)	.0
01-4150-4800 DUES, SUBSCRIPTIONS & MEMBERS	800.00	2,107.26	6,000.00	3,892.74	35.1
01-4150-4900 PERSONNEL TRAINING/TRAVEL/MTG	66.19	808.89	4,000.00	3,191.11	20.2
01-4150-4902 TRAINNG/TRVL/MTG-CITY ADM/ASST	464.81	1,251.37	4,000.00	2,748.63	31.3
01-4150-5100 TELEPHONE & COMMUNICATIONS	.00	180.00	.00	(180.00)	.0
01-4150-5110 COMPUTER NETWORK	.00	225.00	.00	(225.00)	.0
01-4150-5150 COMMUNICATIONS	.00	(1,383.70)	.00	1,383.70	.0
01-4150-5200 UTILITIES	1,825.07	9,581.66	32,000.00	22,418.34	29.9
01-4150-6500 CONTRACTS FOR SERVICES	.00	8,245.00	55,000.00	46,755.00	15.0
TOTAL MATERIAL AND SERVICES	13,229.90	52,309.07	263,138.00	210,828.93	19.9
CAPITAL OUTLAY:					
01-4150-7400 OFFICE FURNITURE & EQUIPMENT	146.97	755.59	5,000.00	4,244.41	15.1
TOTAL CAPITAL OUTLAY	146.97	755.59	5,000.00	4,244.41	15.1
TOTAL ADMINISTRATIVE SERVICES	61,471.28	410,060.33	892,947.00	482,886.67	45.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY CLERK</u>					
PERSONAL SERVICES:					
01-4152-1000 SALARIES	16,857.10	114,602.85	227,213.00	112,610.15	50.4
01-4152-1500 PART TIME SALARIES	.00	.00	1,500.00	1,500.00	.0
01-4152-1900 OVERTIME	392.72	3,490.83	.00	(3,490.83)	.0
01-4152-2100 FICA TAXES-CITY	1,318.39	9,026.88	17,382.00	8,355.12	51.9
01-4152-2200 STATE RETIREMENT-CITY	2,063.08	14,124.01	27,175.00	13,050.99	52.0
01-4152-2400 WORKMEN'S COMPENSATION-CITY	15.59	108.08	245.00	136.92	44.1
01-4152-2500 HEALTH INSURANCE-CITY	3,825.00	22,950.00	45,900.00	22,950.00	50.0
01-4152-2505 HEALTH REIMBURSEMENT ACCT(HRA	922.50	5,437.99	4,000.00	(1,437.99)	136.0
01-4152-2510 DENTAL INSURANCE-CITY	148.00	888.00	1,776.00	888.00	50.0
01-4152-2515 VISION	92.00	552.00	720.00	168.00	76.7
01-4152-2600 ST & LONG TERM DISABILITY	111.49	663.19	1,288.00	624.81	51.5
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TOTAL PERSONAL SERVICES	25,745.87	171,843.83	327,199.00	155,355.17	52.5
MATERIALS AND SERVICES:					
01-4152-3100 OFFICE SUPPLIES & POSTAGE	.00	3,000.00	.00	(3,000.00)	.0
01-4152-4200 PROFESSIONAL SERVICES	.00	3,333.34	.00	(3,333.34)	.0
01-4152-4400 ADVERTISING & LEGAL PUBLICATIO	.00	.00	12,000.00	12,000.00	.0
01-4152-4600 PROPERTY & LIABILITY INSURANCE	.00	107,855.28	120,000.00	12,144.72	89.9
01-4152-4900 PERSONNEL TRAINING/TRAVEL/MTG	1,524.83	4,058.34	5,000.00	941.66	81.2
01-4152-5100 TELEPHONE & COMMUNICATIONS	2,383.52	19,213.33	78,000.00	58,786.67	24.6
01-4152-5110 COMPUTER NETWORK	3,403.07	30,974.74	80,000.00	49,025.26	38.7
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TOTAL MATERIAL AND SERVICES	7,311.42	168,435.03	295,000.00	126,564.97	57.1
CAPITAL OUTLAY:					
01-4152-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
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TOTAL CAPITAL OUTLAY	.00	.00	3,000.00	3,000.00	.0
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TOTAL CITY CLERK	33,057.29	340,278.86	625,199.00	284,920.14	54.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY ENGAGEMENT</u>					
PERSONAL SERVICES:					
01-4154-1000 SALARIES	12,211.54	84,298.22	186,677.00	102,378.78	45.2
01-4154-2100 FICA TAXES-CITY	910.17	6,654.37	14,281.00	7,626.63	46.6
01-4154-2200 STATE RETIREMENT-CITY	1,460.50	10,082.04	22,327.00	12,244.96	45.2
01-4154-2400 WORKMEN'S COMPENSATION-CITY	11.12	81.23	202.00	120.77	40.2
01-4154-2500 HEALTH INSURANCE-CITY	7,824.34	25,366.04	45,160.00	19,793.96	56.2
01-4154-2505 HEALTH REIMBURSEMENT ACCT(HRA	62.89	3,117.49	3,000.00	(117.49)	103.9
01-4154-2510 DENTAL INSURANCE-CITY	61.00	534.00	1,236.00	702.00	43.2
01-4154-2515 VISION	32.00	256.00	576.00	320.00	44.4
01-4154-2600 ST & LONG TERM DISABILITY	86.51	482.07	1,009.00	526.93	47.8
01-4154-2700 VACATION/SICK ACCRUAL PAYOUT	.00	3,514.92	.00	(3,514.92)	.0
TOTAL PERSONAL SERVICES	22,660.07	134,386.38	274,468.00	140,081.62	49.0
MATERIALS AND SERVICES:					
01-4154-4200 PROFESSIONAL SERVICES	3,333.34	33,333.40	80,000.00	46,666.60	41.7
01-4154-4900 PERSONNEL TRAINING/TRAVEL/MTG	32.52	241.55	5,000.00	4,758.45	4.8
01-4154-5150 COMMUNICATIONS	454.86	13,134.72	50,000.00	36,865.28	26.3
TOTAL MATERIAL AND SERVICES	3,820.72	46,709.67	135,000.00	88,290.33	34.6
CAPITAL OUTLAY:					
01-4154-7400 OFFICE FURNITURE & EQUIPMENT	.00	878.97	1,000.00	121.03	87.9
TOTAL CAPITAL OUTLAY	.00	878.97	1,000.00	121.03	87.9
TOTAL COMMUNITY ENGAGEMENT	26,480.79	181,975.02	410,468.00	228,492.98	44.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE</u>					
PERSONAL SERVICES:					
01-4156-1000 SALARIES	33,323.53	195,826.02	432,740.00	236,913.98	45.3
01-4156-1500 PART TIME SALARIES	584.00	3,504.00	.00	(3,504.00)	.0
01-4156-1900 OVERTIME	1,091.32	3,562.02	5,000.00	1,437.98	71.2
01-4156-2100 FICA TAXES-CITY	2,637.45	15,282.56	33,105.00	17,822.44	46.2
01-4156-2200 STATE RETIREMENT-CITY	3,883.27	22,259.00	45,605.00	23,346.00	48.8
01-4156-2400 WORKMEN'S COMPENSATION-CITY	31.00	183.14	468.00	284.86	39.1
01-4156-2500 HEALTH INSURANCE-CITY	10,848.90	55,140.04	130,187.00	75,046.96	42.4
01-4156-2505 HEALTH REIMBURSEMENT ACCT(HRA	873.93	3,963.71	7,000.00	3,036.29	56.6
01-4156-2510 DENTAL INSURANCE-CITY	314.00	1,640.00	3,546.00	1,906.00	46.3
01-4156-2515 VISION	152.00	784.00	1,632.00	848.00	48.0
01-4156-2600 ST & LONG TERM DISABILITY	169.04	900.69	2,340.00	1,439.31	38.5
TOTAL PERSONAL SERVICES	53,908.44	303,045.18	661,623.00	358,577.82	45.8
MATERIALS AND SERVICES:					
01-4156-3100 OFFICE SUPPLIES & POSTAGE	188.00	2,151.64	5,000.00	2,848.36	43.0
01-4156-4200 PROFESSIONAL SERVICES	15.00	16,458.88	18,000.00	1,541.12	91.4
01-4156-4900 PERSONNEL TRAINING/TRAVEL/MTG	810.20	3,331.76	12,000.00	8,668.24	27.8
01-4156-5100 TELEPHONE & COMMUNICATIONS	.00	360.00	1,440.00	1,080.00	25.0
01-4156-6510 COMPUTER SERVICES	4,550.00	27,070.00	60,000.00	32,930.00	45.1
TOTAL MATERIAL AND SERVICES	5,563.20	49,372.28	96,440.00	47,067.72	51.2
CAPITAL OUTLAY:					
01-4156-7400 OFFICE FURNITURE & EQUIPMENT	.00	149.00	5,000.00	4,851.00	3.0
TOTAL CAPITAL OUTLAY	.00	149.00	5,000.00	4,851.00	3.0
TOTAL FINANCE	59,471.64	352,566.46	763,063.00	410,496.54	46.2

CITY OF KETCHUM
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGAL</u>					
MATERIALS AND SERVICES:					
01-4160-4200	17,500.00	70,000.00	210,000.00	140,000.00	33.3
01-4160-4270	.00	19,416.65	50,920.00	31,503.35	38.1
TOTAL MATERIAL AND SERVICES	17,500.00	89,416.65	260,920.00	171,503.35	34.3
TOTAL LEGAL	17,500.00	89,416.65	260,920.00	171,503.35	34.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING & BUILDING</u>					
PERSONAL SERVICES:					
01-4170-1000 SALARIES	36,729.66	256,971.69	547,182.00	290,210.31	47.0
01-4170-1200 PLANNING & ZONING COMMISSION	2,000.00	10,200.00	25,200.00	15,000.00	40.5
01-4170-2100 FICA TAXES-CITY	2,947.90	20,333.01	41,859.00	21,525.99	48.6
01-4170-2200 STATE RETIREMENT-CITY	4,632.06	31,953.70	65,443.00	33,489.30	48.8
01-4170-2400 WORKER'S COMPENSATION-CITY	316.22	2,258.29	5,502.00	3,243.71	41.0
01-4170-2500 HEALTH INSURANCE-CITY	8,708.86	62,206.52	134,366.00	72,159.48	46.3
01-4170-2505 HEALTH REIMBURSEMENT ACCT(HRA	650.00	4,875.88	9,000.00	4,124.12	54.2
01-4170-2510 DENTAL INSURANCE-CITY	251.00	1,750.00	3,744.00	1,994.00	46.7
01-4170-2515 VISION	108.00	776.00	1,680.00	904.00	46.2
01-4170-2600 ST & LONG TERM DISABILITY	233.62	1,515.27	3,362.00	1,846.73	45.1
	<u>56,577.32</u>	<u>392,840.36</u>	<u>837,338.00</u>	<u>444,497.64</u>	<u>46.9</u>
MATERIALS AND SERVICES:					
01-4170-3100 OFFICE SUPPLIES & POSTAGE	42.33	138.93	4,000.00	3,861.07	3.5
01-4170-3200 OPERATING SUPPLIES	.00	1,313.99	5,000.00	3,686.01	26.3
01-4170-4200 PROFESSIONAL SERVICES	16,593.75	70,092.67	260,000.00	189,907.33	27.0
01-4170-4210 PROFESSIONAL SERVICES - IDBS	16,325.08	125,405.66	423,525.00	298,119.34	29.6
01-4170-4220 PROF SVCS-FLOOD PLAIN PROG RE	.00	3,570.00	10,000.00	6,430.00	35.7
01-4170-4400 ADVERTISING & LEGAL PUBLICATIO	1,359.86	2,652.89	15,000.00	12,347.11	17.7
01-4170-4500 GEOGRAPHIC INFO SYSTEMS	.00	14,900.00	15,000.00	100.00	99.3
01-4170-4800 DUES, SUBSCRIPTIONS & MEMBERS	37.49	543.47	4,000.00	3,456.53	13.6
01-4170-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	1,457.69	10,000.00	8,542.31	14.6
01-4170-4970 TRAINING/TRAVEL/MTG-P&Z COMM	.00	.00	3,000.00	3,000.00	.0
01-4170-5100 TELEPHONE & COMMUNICATIONS	.00	90.00	720.00	630.00	12.5
01-4170-6910 OTHER PURCHASED SERVICES	.00	600.00	3,000.00	2,400.00	20.0
	<u>34,358.51</u>	<u>220,765.30</u>	<u>753,245.00</u>	<u>532,479.70</u>	<u>29.3</u>
CAPITAL OUTLAY:					
01-4170-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
	<u>.00</u>	<u>.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>.0</u>
	<u>90,935.83</u>	<u>613,605.66</u>	<u>1,593,583.00</u>	<u>979,977.34</u>	<u>38.5</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
MATERIALS AND SERVICES:					
01-4193-4200	PROFESSIONAL SERVICE	2,083.33	36,034.23	244,905.00	208,870.77 14.7
01-4193-4210	RESORT CITIES	1,680.00	2,520.00	60,000.00	57,480.00 4.2
01-4193-4220	IT PROFESSIONAL SERVICES	13,567.00	69,906.25	165,000.00	95,093.75 42.4
01-4193-4250	BLAINE CITY TOUR	.00	621.00	8,000.00	7,379.00 7.8
01-4193-4901	CULTURE PROJECTS	2,122.73	8,591.67	.00 (	8,591.67) .0
01-4193-6500	CONTRACT FOR SERVICE	25,000.00	25,000.00	155,920.00	130,920.00 16.0
01-4193-6505	FIRE DISTRICT MOU	.00	800,000.00	.00 (	800,000.00) .0
01-4193-6900	MISCELLANEOUS EXPENSE	17,366.24	17,366.24	199,300.00	181,933.76 8.7
	TOTAL MATERIAL AND SERVICES	61,819.30	960,039.39	833,125.00 (	126,914.39) 115.2
OTHER EXPENDITURES:					
01-4193-8803	TRANSFER TO GENERAL CIP FUND	.00	600,000.00	600,000.00	.00 100.0
01-4193-8804	TRANSFER TO CITY/CO HOUSING	.00	400,000.00	400,000.00	.00 100.0
01-4193-8893	TRANSFER TO PARK TRUST-KAC	.00	35,000.00	10,000.00 (	25,000.00) 350.0
01-4193-9910	MERIT/COMPENSATION ADJUSTMEN	.00	.00	100,000.00	100,000.00 .0
01-4193-9925	PROPERTY TAX CONTINGENCY	.00	.00	50,000.00	50,000.00 .0
01-4193-9930	GENERAL FUND OP. CONTINGENCY	74,251.68	139,882.26	337,778.00	197,895.74 41.4
	TOTAL OTHER EXPENDITURES	74,251.68	1,174,882.26	1,497,778.00	322,895.74 78.4
	TOTAL NON-DEPARTMENTAL	136,070.98	2,134,921.65	2,330,903.00	195,981.35 91.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINTENANCE</u>					
PERSONAL SERVICES:					
01-4194-1000 SALARIES	25,088.41	168,051.15	461,051.00	292,999.85	36.5
01-4194-1500 PART-TIME/SEASONAL	3,232.80	22,765.08	35,000.00	12,234.92	65.0
01-4194-1800 SHIFT COVERAGE ON CALL	284.76	1,723.74	4,000.00	2,276.26	43.1
01-4194-1900 OVERTIME	99.30	1,247.38	8,500.00	7,252.62	14.7
01-4194-2100 FICA TAXES - CITY	2,158.71	14,568.19	35,270.00	20,701.81	41.3
01-4194-2200 STATE RETIREMENT - CITY	2,974.77	19,943.34	55,142.00	35,198.66	36.2
01-4194-2400 WORKER'S COMPENSATION-CITY	334.31	2,355.50	6,799.00	4,443.50	34.6
01-4194-2500 HEALTH INSURANCE - CITY	10,800.64	70,726.72	179,240.00	108,513.28	39.5
01-4194-2505 HEALTH REIMBURSEMENT ACCT(HRA	221.88	2,458.82	10,000.00	7,541.18	24.6
01-4194-2510 DENTAL INSURANCE-CITY	286.44	1,884.47	4,818.00	2,933.53	39.1
01-4194-2515 VISION	136.51	901.96	2,304.00	1,402.04	39.2
01-4194-2600 LONG TERM DISABILITY	162.56	975.36	2,587.00	1,611.64	37.7
01-4194-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	5,000.00	5,000.00	.0
TOTAL PERSONAL SERVICES	45,781.09	307,601.71	809,711.00	502,109.29	38.0
MATERIALS AND SERVICES:					
01-4194-3100 OFFICE SUPPLIES & POSTAGE	.00	9.73	300.00	290.27	3.2
01-4194-3200 OPERATING SUPPLIES	.00	3,343.67	7,500.00	4,156.33	44.6
01-4194-3500 MOTOR FUELS & LUBRICANTS	40.80	349.48	2,500.00	2,150.52	14.0
01-4194-4200 PROFESSIONAL SERVICES	3,793.55	26,599.49	35,000.00	8,400.51	76.0
01-4194-4205 SNOW REMOVAL	6,912.25	20,290.75	70,000.00	49,709.25	29.0
01-4194-4210 PROFESSIONAL SERVC-CITY TREES	.00	3,812.22	15,000.00	11,187.78	25.4
01-4194-4220 PROF SERV-CITY BEAUTIFICATION	.00	52,629.43	80,000.00	27,370.57	65.8
01-4194-4800 DUES, SUBSCRIPTIONS & MEMBERS	.00	743.00	440.00	(303.00)	168.9
01-4194-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	1,760.69	1,500.00	(260.69)	117.4
01-4194-5100 TELEPHONE & COMMUNICATIONS	.00	90.00	500.00	410.00	18.0
01-4194-5200 UTILITIES	1,933.77	9,056.21	60,000.00	50,943.79	15.1
01-4194-5300 CUSTODIAL & CLEANING SERVICES	4,637.43	25,526.72	65,000.00	39,473.28	39.3
01-4194-5900 REPAIR & MAINTENANCE-BUILDINGS	3,884.51	28,202.34	50,000.00	21,797.66	56.4
01-4194-5910 REPAIR & MAINT-491 SV ROAD	4,711.21	22,398.72	70,000.00	47,601.28	32.0
01-4194-5950 REPAIR & MAINT-WARM SPRINGS PR	4,597.34	15,094.99	48,000.00	32,905.01	31.5
01-4194-6000 REPAIR & MAINT-AUTOMOTIVE EQUI	523.73	3,015.88	5,000.00	1,984.12	60.3
01-4194-6100 REPAIR & MAINT-MACHINERY & EQ	493.61	1,762.91	5,000.00	3,237.09	35.3
01-4194-6950 MAINTENANCE	1,353.16	4,654.44	36,000.00	31,345.56	12.9
TOTAL MATERIAL AND SERVICES	32,881.36	219,340.67	551,740.00	332,399.33	39.8
TOTAL FACILITY MAINTENANCE	78,662.45	526,942.38	1,361,451.00	834,508.62	38.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
PERSONAL SERVICES:					
01-4210-1000 SALARIES	10,244.80	59,805.03	147,878.00	88,072.97	40.4
01-4210-1500 PART-TIME	851.18	3,568.80	20,000.00	16,431.20	17.8
01-4210-1900 OVERTIME	.00	3,712.65	5,000.00	1,287.35	74.3
01-4210-2100 FICA TAXES-CITY	826.42	4,985.96	11,313.00	6,327.04	44.1
01-4210-2200 STATE RETIREMENT-CITY	1,225.28	7,419.79	17,686.00	10,266.21	42.0
01-4210-2400 WORKMEN'S COMPENSATION-CITY	274.52	1,627.66	2,896.00	1,268.34	56.2
01-4210-2500 HEALTH INSURANCE-CITY	7,085.56	42,513.36	85,027.00	42,513.64	50.0
01-4210-2505 HEALTH REIMBURSEMENT ACCT(HRA	.00	380.22	4,000.00	3,619.78	9.5
01-4210-2510 DENTAL INSURANCE-CITY	169.00	1,014.00	2,028.00	1,014.00	50.0
01-4210-2515 VISION	88.00	528.00	1,056.00	528.00	50.0
01-4210-2600 ST & LONG TERM DISABILITY	56.71	340.26	716.00	375.74	47.5
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TOTAL PERSONAL SERVICES	20,821.47	125,895.73	297,600.00	171,704.27	42.3
MATERIALS AND SERVICES:					
01-4210-3100 OFFICE SUPPLIES & POSTAGE	44.30	2,209.22	5,000.00	2,790.78	44.2
01-4210-3200 OPERATING SUPPLIES	412.06	2,194.72	1,000.00	(1,194.72)	219.5
01-4210-3500 MOTOR FUELS & LUBRICANTS	291.47	1,229.49	1,500.00	270.51	82.0
01-4210-3600 COMPUTER SOFTWARE	.00	.00	1,500.00	1,500.00	.0
01-4210-3610 PARKING OPS PROCESSING FEES	1,227.32	5,352.99	21,000.00	15,647.01	25.5
01-4210-3620 PARKING OPS EQUIPMENT FEES	.00	.00	6,000.00	6,000.00	.0
01-4210-4200 PROFESSIONAL SERVICES	33,525.70	37,496.70	59,750.00	22,253.30	62.8
01-4210-4250 PROF.SERVICES-BCSO CONTRACT	.00	799,189.60	1,994,777.00	1,195,587.40	40.1
01-4210-5100 TELEPHONE & COMMUNICATIONS	194.46	1,522.10	5,000.00	3,477.90	30.4
01-4210-6000 REPAIR & MAINT--AUTOMOTIVE EQU	630.63	2,828.88	10,000.00	7,171.12	28.3
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TOTAL MATERIAL AND SERVICES	36,325.94	852,023.70	2,105,527.00	1,253,503.30	40.5
CAPITAL OUTLAY:					
01-4210-7500 AUTOMOTIVE EQUIPMENT	.00	16.19	5,000.00	4,983.81	.3
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TOTAL CAPITAL OUTLAY	.00	16.19	5,000.00	4,983.81	.3
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TOTAL POLICE	57,147.41	977,935.62	2,408,127.00	1,430,191.38	40.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE & RESCUE</u>					
PERSONAL SERVICES:					
01-4230-1000 SALARIES	.00	39,153.39	.00	(39,153.39)	.0
01-4230-1500 PAID ON-CALL WAGES	.00	21,885.25	.00	(21,885.25)	.0
01-4230-1700 WOOC (WORKING OUT OF CLASS)	.00	1,758.24	.00	(1,758.24)	.0
01-4230-1900 OVERTIME	.00	13,183.35	.00	(13,183.35)	.0
01-4230-2100 FICA TAXES-CITY	.00	5,785.69	.00	(5,785.69)	.0
01-4230-2300 FIREMEN'S RETIREMENT-CITY	.00	6,877.39	.00	(6,877.39)	.0
01-4230-2400 WORKMEN'S COMPENSATION-CITY	.00	2,174.95	.00	(2,174.95)	.0
01-4230-2505 HEALTH REIMBURSEMENT ACCT(HRA	.00	13,137.68	.00	(13,137.68)	.0
TOTAL PERSONAL SERVICES	.00	103,955.94	.00	(103,955.94)	.0
MATERIALS AND SERVICES:					
01-4230-3200 OPERATING SUPPLIES FIRE	.00	93.88	.00	(93.88)	.0
01-4230-4200 PROFESSIONAL SERVICES FIRE	.00	250.00	.00	(250.00)	.0
01-4230-5200 UTILITIES	.00	169.80	.00	(169.80)	.0
TOTAL MATERIAL AND SERVICES	.00	513.68	.00	(513.68)	.0
TOTAL FIRE & RESCUE	.00	104,469.62	.00	(104,469.62)	.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET</u>					
PERSONAL SERVICES:					
01-4310-1000 SALARIES	54,413.71	364,147.86	662,917.00	298,769.14	54.9
01-4310-1500 PART-TIME	7,325.00	18,375.00	25,000.00	6,625.00	73.5
01-4310-1800 SHIFT COVERAGE ON CALL	1,476.98	11,364.02	17,500.00	6,135.98	64.9
01-4310-1900 OVERTIME	99.30	9,496.64	35,000.00	25,503.36	27.1
01-4310-2100 FICA TAXES-CITY	4,768.81	30,401.84	50,713.00	20,311.16	60.0
01-4310-2200 STATE RETIREMENT-CITY	6,696.41	45,921.22	79,285.00	33,363.78	57.9
01-4310-2400 WORKER'S COMPENSATION-CITY	1,756.98	11,752.51	21,638.00	9,885.49	54.3
01-4310-2500 HEALTH INSURANCE-CITY	34,823.43	145,951.68	247,346.00	101,394.32	59.0
01-4310-2505 HEALTH REIMBURSEMENT ACCT(HRA)	476.62	5,436.95	14,000.00	8,563.05	38.8
01-4310-2510 DENTAL INSURANCE-CITY	600.56	3,781.49	6,558.00	2,776.51	57.7
01-4310-2515 VISION	279.49	1,792.99	3,072.00	1,279.01	58.4
01-4310-2600 ST & LONG TERM DISABILITY	245.31	1,931.15	4,231.00	2,299.85	45.6
01-4310-2760 OTHER EMPLOYEE BENEFITS	(83.44)	416.56	.00	(416.56)	.0
TOTAL PERSONAL SERVICES	112,879.16	650,769.91	1,167,260.00	516,490.09	55.8
MATERIALS AND SERVICES:					
01-4310-3200 OPERATING SUPPLIES	1,247.98	9,749.04	17,000.00	7,250.96	57.4
01-4310-3400 MINOR EQUIPMENT	.00	1,804.84	3,500.00	1,695.16	51.6
01-4310-3500 MOTOR FUELS & LUBRICANTS	5,749.30	34,676.28	100,000.00	65,323.72	34.7
01-4310-3600 COMPUTER SOFTWARE	7,728.99	7,863.96	6,800.00	(1,063.96)	115.7
01-4310-4200 PROFESSIONAL SERVICES	20,155.50	71,126.74	240,000.00	168,873.26	29.6
01-4310-4900 PERSONNEL TRAINING/TRAVEL/MTG	(80.00)	293.00	3,000.00	2,707.00	9.8
01-4310-5100 TELEPHONE & COMMUNICATIONS	.00	90.00	8,000.00	7,910.00	1.1
01-4310-5200 UTILITIES	2,229.04	7,669.48	19,500.00	11,830.52	39.3
01-4310-6000 REPAIR & MAINT--AUTOMOTIVE EQU	1,941.74	7,248.79	7,500.00	251.21	96.7
01-4310-6100 REPAIR & MAINT--MACHINERY & EQ	1,641.23	60,101.58	90,000.00	29,898.42	66.8
01-4310-6910 OTHER PURCHASED SERVICES	274.97	3,711.61	16,000.00	12,288.39	23.2
01-4310-6920 SIGNS & SIGNALIZATION	1,019.68	5,513.08	16,000.00	10,486.92	34.5
01-4310-6930 STREET LIGHTING	3,566.23	11,309.38	18,500.00	7,190.62	61.1
01-4310-6950 MAINTENANCE & IMPROVEMENTS	6,138.84	49,606.81	350,000.00	300,393.19	14.2
TOTAL MATERIAL AND SERVICES	51,613.50	270,764.59	895,800.00	625,035.41	30.2
TOTAL STREET	164,492.66	921,534.50	2,063,060.00	1,141,525.50	44.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
PERSONAL SERVICES:					
01-4510-1000 SALARIES	22,525.33	140,925.09	283,682.00	142,756.91	49.7
01-4510-1500 PART-TIME/SEASONAL	2,614.00	10,509.00	65,000.00	54,491.00	16.2
01-4510-1900 OVERTIME	.00	1,592.21	.00	(1,592.21)	.0
01-4510-2100 FICA TAXES - CITY	1,895.19	11,526.45	26,674.00	15,147.55	43.2
01-4510-2200 STATE RETIREMENT - CITY	2,694.02	17,045.14	33,928.00	16,882.86	50.2
01-4510-2400 WORKER'S COMPENSATION - CITY	367.79	2,235.61	4,709.00	2,473.39	47.5
01-4510-2500 HEALTH INSURANCE - CITY	8,581.12	51,486.72	88,413.00	36,926.28	58.2
01-4510-2505 HEALTH REIMBURSEMENT ACCT(HRA	391.20	4,474.82	5,000.00	525.18	89.5
01-4510-2510 DENTAL INSURANCE-CITY	229.50	1,377.00	2,526.00	1,149.00	54.5
01-4510-2515 VISION	108.00	648.00	1,104.00	456.00	58.7
01-4510-2600 ST & LONG TERM DISABILITY	136.55	819.30	1,828.00	1,008.70	44.8
01-4510-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	1,000.00	1,000.00	.0
TOTAL PERSONAL SERVICES	39,542.70	242,639.34	513,864.00	271,224.66	47.2
MATERIALS AND SERVICES:					
01-4510-3100 OFFICE SUPPLIES & POSTAGE	.78	3.10	750.00	746.90	.4
01-4510-3200 OPERATING SUPPLIES	298.08	2,108.87	4,500.00	2,391.13	46.9
01-4510-3250 RECREATION SUPPLIES	125.71	2,134.50	11,000.00	8,865.50	19.4
01-4510-3280 YOUTH GOLF	.00	.00	1,100.00	1,100.00	.0
01-4510-3300 RESALE ITEMS-CONCESSION SUPPL	803.20	2,804.31	7,500.00	4,695.69	37.4
01-4510-3310 STATE SALES TAX-PARK	27.17	3,246.92	8,500.00	5,253.08	38.2
01-4510-3500 MOTOR FUELS & LUBRICANTS	38.98	273.75	1,500.00	1,226.25	18.3
01-4510-4200 PROFESSIONAL SERVICE	180.50	1,419.85	7,000.00	5,580.15	20.3
01-4510-4410 ADVERTISING & PUBLICATIONS	767.59	767.59	1,000.00	232.41	76.8
01-4510-4800 DUES, SUBSCRIPTIONS & MEMBERS	.00	.00	500.00	500.00	.0
01-4510-4900 PERSONNEL TRAINING/TRAVEL/MTG	348.00	595.80	1,000.00	404.20	59.6
01-4510-5100 TELEPHONE & COMMUNICATIONS	47.85	117.84	1,500.00	1,382.16	7.9
01-4510-5200 UTILITIES	498.11	3,447.59	10,500.00	7,052.41	32.8
01-4510-6000 REPAIR & MAINT--AUTOMOTIVE EQU	38.30	237.87	3,000.00	2,762.13	7.9
01-4510-6100 REPAIR & MAINT--MACHINERY & EQ	.00	168.71	3,000.00	2,831.29	5.6
TOTAL MATERIAL AND SERVICES	3,174.27	17,326.70	62,350.00	45,023.30	27.8
TOTAL RECREATION	42,716.97	259,966.04	576,214.00	316,247.96	45.1
TOTAL FUND EXPENDITURES	795,371.50	7,079,229.79	13,688,825.00	6,609,595.21	51.7
NET REVENUE OVER EXPENDITURES	(335,990.88)	(568,512.61)	.00	568,512.61	.0

CITY OF KETCHUM
 BALANCE SHEET
 MARCH 31, 2026

WAGON DAYS FUND

ASSETS

02-1000-0000	CASH - COMBINED	29,405.11	
02-1510-0000	INVESTMENTS--WAGON DAYS #1625	(.03)	
02-1520-0000	WAGON DAYS- US BANK #2315	24,959.36	
	TOTAL ASSETS		<u>54,364.44</u>

LIABILITIES AND EQUITY

LIABILITIES

02-2030-0000	ACCOUNTS PAYABLE	(250.00)	
	TOTAL LIABILITIES		(250.00)

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
02-2710-0000	WAGON DAYS FUND BALANCE	(45,671.80)	
	REVENUE OVER EXPENDITURES - YTD	100,286.24	
	BALANCE - CURRENT DATE	54,614.44	
	TOTAL FUND EQUITY		<u>54,614.44</u>
	TOTAL LIABILITIES AND EQUITY		<u>54,364.44</u>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

WAGON DAYS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>WAGON DAYS REVENUE</u>						
02-3400-1100	WAGON DAYS FEES	.00	.00	1,500.00	1,500.00	.0
02-3400-6700	SALES-SOUVENIRS,TICKET,PICNIC	.00	.00	10,000.00	10,000.00	.0
	TOTAL WAGON DAYS REVENUE	.00	.00	11,500.00	11,500.00	.0
<u>MISCELLANEOUS REVENUE</u>						
02-3700-1000	INTEREST EARNINGS	1.92	12.12	500.00	487.88	2.4
02-3700-6500	SPONSORSHIPS	.00	.00	8,000.00	8,000.00	.0
02-3700-7000	RESERVED SEATING	.00	.00	3,500.00	3,500.00	.0
02-3700-8722	TRANSFER FROM LOT	16,450.00	98,700.00	293,400.00	194,700.00	33.6
	TOTAL MISCELLANEOUS REVENUE	16,451.92	98,712.12	305,400.00	206,687.88	32.3
	TOTAL FUND REVENUE	16,451.92	98,712.12	316,900.00	218,187.88	31.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

WAGON DAYS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WAGON DAYS EXPENDITURES</u>					
PERSONAL SERVICES:					
02-4530-2900 AWARDS	(2,280.00)	(2,280.00)	6,000.00	8,280.00	(38.0)
TOTAL PERSONAL SERVICES	(2,280.00)	(2,280.00)	6,000.00	8,280.00	(38.0)
MATERIALS AND SERVICES:					
02-4530-3100 OFFICE SUPPLIES & POSTAGE	.00	.00	500.00	500.00	.0
02-4530-3200 OPERATING SUPPLIES	595.90	1,205.88	7,000.00	5,794.12	17.2
02-4530-3250 SOUVENIRS SUPPLIES	.00	.00	7,500.00	7,500.00	.0
02-4530-3310 STATE SALES TAX	.00	.00	900.00	900.00	.0
02-4530-4200 PROFESSIONAL SERVICES	.00	.00	122,000.00	122,000.00	.0
02-4530-4210 PARADE PARTCPNT/FIDDLERS/POET	.00	(500.00)	75,000.00	75,500.00	(.7)
02-4530-4220 GRAND MARSHAL DINNER	.00	.00	5,500.00	5,500.00	.0
02-4530-4230 HISTORY/CHILDREN'S ACTIVITIES	.00	.00	7,500.00	7,500.00	.0
02-4530-4240 CONCERT	.00	.00	27,000.00	27,000.00	.0
02-4530-4400 ADVERTISING & LEGAL PUBLICATIO	.00	.00	8,000.00	8,000.00	.0
02-4530-5210 SOLID WASTE COLLECTION	.00	.00	4,000.00	4,000.00	.0
TOTAL MATERIAL AND SERVICES	595.90	705.88	264,900.00	264,194.12	.3
TOTAL WAGON DAYS EXPENDITURES	(1,684.10)	(1,574.12)	270,900.00	272,474.12	(.6)
TOTAL FUND EXPENDITURES	(1,684.10)	(1,574.12)	270,900.00	272,474.12	(.6)
NET REVENUE OVER EXPENDITURES	18,136.02	100,286.24	46,000.00	(54,286.24)	218.0

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GENERAL CIP REVENUE</u>					
03-3100-6100 IDAHO POWER FRANCHISE	.00	136,374.91	300,000.00	163,625.09	45.5
TOTAL GENERAL CIP REVENUE	.00	136,374.91	300,000.00	163,625.09	45.5
<u>SOURCE 3400</u>					
03-3400-7200 STREET IMPACT FEES	16,139.81	29,615.81	.00	(29,615.81)	.0
03-3400-7210 PARKS & RECREATION IMPACT FEE	3,474.00	6,615.00	.00	(6,615.00)	.0
03-3400-7220 FIRE & RESCUE IMPACT FEES	(2,092.00)	2,092.00	.00	(2,092.00)	.0
03-3400-7230 POLICE IMPACT FEES	624.06	936.06	.00	(936.06)	.0
TOTAL SOURCE 3400	18,145.87	39,258.87	.00	(39,258.87)	.0
<u>MISCELLANEOUS REVENUE</u>					
03-3700-1000 INTEREST EARNINGS	4,313.42	40,041.73	25,000.00	(15,041.73)	160.2
03-3700-2000 ROW USAGE FEE (ENERGY)	4,972.00	11,432.00	.00	(11,432.00)	.0
03-3700-3610 WOOD RIVER LAND TRUST REIMB	.00	(7,235.85)	.00	7,235.85	.0
03-3700-8701 TRANSFER FROM GENERAL FUND	.00	600,000.00	600,000.00	.00	100.0
03-3700-8722 TRANSFER FROM LOT FUND	89,466.67	1,186,800.02	1,723,600.00	536,799.98	68.9
03-3700-8790 ITD MAIN STREET FUNDING	.00	.00	142,000.00	142,000.00	.0
03-3700-8795 OTHER DONATIONS & REIMBURSEME	.00	90,588.79	167,505.00	76,916.21	54.1
03-3700-8798 URA FUNDING	.00	764,078.84	2,965,000.00	2,200,921.16	25.8
TOTAL MISCELLANEOUS REVENUE	98,752.09	2,685,705.53	5,623,105.00	2,937,399.47	47.8
<u>FUND BALANCE</u>					
03-3800-9000 FUND BALANCE	.00	.00	300,000.00	300,000.00	.0
TOTAL FUND BALANCE	.00	.00	300,000.00	300,000.00	.0
TOTAL FUND REVENUE	116,897.96	2,861,339.31	6,223,105.00	3,361,765.69	46.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4193-7110	10,106.50	88,615.09	900,000.00	811,384.91	9.9
03-4193-7135	.00	106,511.08	66,250.00	(40,261.08)	160.8
03-4193-7150	.00	20,815.31	59,563.00	38,747.69	35.0
03-4193-7160	.00	.00	50,000.00	50,000.00	.0
03-4193-7180	.00	13,483.00	88,600.00	75,117.00	15.2
03-4193-7199	6,307.20	77,905.55	150,000.00	72,094.45	51.9
03-4193-7200	2,772.00	9,089.25	95,000.00	85,910.75	9.6
03-4193-7205	2,750.00	83,859.00	60,000.00	(23,859.00)	139.8
03-4193-7210	.00	.00	50,000.00	50,000.00	.0
03-4193-7500	32,359.50	81,091.80	95,000.00	13,908.20	85.4
03-4193-7501	20,886.84	20,886.84	100,000.00	79,113.16	20.9
03-4193-7502	.00	5,718.00	800,000.00	794,282.00	.7
03-4193-7607	1,269.00	1,269.00	.00	(1,269.00)	.0
03-4193-7611	18,895.50	27,229.50	600,000.00	572,770.50	4.5
03-4193-7614	.00	.00	100,000.00	100,000.00	.0
03-4193-7615	.00	38,778.00	45,000.00	6,222.00	86.2
TOTAL CAPITAL OUTLAY	95,346.54	575,251.42	3,259,413.00	2,684,161.58	17.7
OTHER EXPENDITURES:					
03-4193-9930	.00	.00	1,072,641.00	1,072,641.00	.0
TOTAL OTHER EXPENDITURES	.00	.00	1,072,641.00	1,072,641.00	.0
TOTAL GENERAL CIP EXPENDITURES	95,346.54	575,251.42	4,332,054.00	3,756,802.58	13.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINT CIP EXPENDITURE</u>					
CAPITAL OUTLAY:					
03-4194-7120	.00	.00	200,000.00	200,000.00	.0
03-4194-7135	765.00	10,110.50	80,921.00	70,810.50	12.5
03-4194-7136	.00	173,652.91	203,640.00	29,987.09	85.3
03-4194-7140	.00	92,500.00	95,456.00	2,956.00	96.9
03-4194-7155	.00	2,819.23	10,000.00	7,180.77	28.2
03-4194-7156	42.50	46,410.50	120,000.00	73,589.50	38.7
03-4194-7161	42.50	179,477.50	300,000.00	120,522.50	59.8
03-4194-7162	6,835.46	51,659.08	250,000.00	198,340.92	20.7
03-4194-7176	.00	.00	15,000.00	15,000.00	.0
03-4194-7177	45,332.35	58,976.02	68,000.00	9,023.98	86.7
03-4194-7602	.00	.00	30,000.00	30,000.00	.0
03-4194-7604	.00	19,426.00	20,000.00	574.00	97.1
TOTAL CAPITAL OUTLAY	53,017.81	635,031.74	1,393,017.00	757,985.26	45.6
TOTAL FACILITY MAINT CIP EXPENDIT	53,017.81	635,031.74	1,393,017.00	757,985.26	45.6

CITY OF KETCHUM
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4210-7100 POLICE VEHICLE (NEW)	6,343.33	82,898.35	60,000.00	(22,898.35)	138.2
TOTAL CAPITAL OUTLAY	6,343.33	82,898.35	60,000.00	(22,898.35)	138.2
TOTAL POLICE CIP EXPENDITURES	6,343.33	82,898.35	60,000.00	(22,898.35)	138.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4310-7125	ELGIN EAGLE - SWEEPER	.00	.00	52,738.00	52,738.00 .0
03-4310-7140	140 GRADER (TBD) - (LEASE/PURC	.00	56,620.74	56,621.00	.26 100.0
TOTAL CAPITAL OUTLAY		.00	56,620.74	109,359.00	52,738.26 51.8
TOTAL STREETS CIP EXPENDITURES		.00	56,620.74	109,359.00	52,738.26 51.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION CIP EXPENDITURES</u>						
CAPITAL OUTLAY:						
03-4510-7130	PARKS UTV	.00	23,217.92	20,000.00	(3,217.92)	116.1
	TOTAL CAPITAL OUTLAY	.00	23,217.92	20,000.00	(3,217.92)	116.1
	TOTAL RECREATION CIP EXPENDITURE	.00	23,217.92	20,000.00	(3,217.92)	116.1
	TOTAL FUND EXPENDITURES	154,707.68	1,373,020.17	5,914,430.00	4,541,409.83	23.2
	NET REVENUE OVER EXPENDITURES	(37,809.72)	1,488,319.14	308,675.00	(1,179,644.14)	482.2

CITY OF KETCHUM
 BALANCE SHEET
 MARCH 31, 2026

ORIGINAL LOT FUND

ASSETS

22-1000-0000	CASH - COMBINED	(	363,940.74)	
22-1050-0000	TAXES RECEIVABLE		340,209.92	
22-1510-0000	INVESTMENTS-LOT #3183		373,034.84	
			<u>373,034.84</u>	
	TOTAL ASSETS			<u>349,304.02</u>

LIABILITIES AND EQUITY

LIABILITIES

22-2030-0000	ACCOUNTS PAYABLE	(	1,500.00)	
	TOTAL LIABILITIES			(1,500.00)

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
22-2710-0000	FUND BALANCE		828,386.94	
	REVENUE OVER EXPENDITURES - YTD	(	477,582.92)	
			<u>350,804.02</u>	
	BALANCE - CURRENT DATE			<u>350,804.02</u>
	TOTAL FUND EQUITY			<u>350,804.02</u>
	TOTAL LIABILITIES AND EQUITY			<u>349,304.02</u>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

ORIGINAL LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ORIGINAL LOT TAX</u>						
22-3100-3000	ORIGINAL LOT TAX	463,637.24	1,978,777.63	3,600,000.00	1,621,222.37	55.0
	TOTAL ORIGINAL LOT TAX	463,637.24	1,978,777.63	3,600,000.00	1,621,222.37	55.0
<u>MISCELLANEOUS REVENUE</u>						
22-3700-1000	INTEREST EARNINGS	1,083.11	7,374.57	10,000.00	2,625.43	73.8
22-3700-8725	TRANSFR FROM ADDITIONAL 1%-LOT	4,833.33	28,999.98	60,000.00	31,000.02	48.3
	TOTAL MISCELLANEOUS REVENUE	5,916.44	36,374.55	70,000.00	33,625.45	52.0
	TOTAL FUND REVENUE	469,553.68	2,015,152.18	3,670,000.00	1,654,847.82	54.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

ORIGINAL LOT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ORIGINAL LOT TAX</u>					
MATERIALS AND SERVICES:					
22-4910-3610	211.01	1,430.29	2,000.00	569.71	71.5
22-4910-4200	.00	.00	22,000.00	22,000.00	.0
22-4910-5000	416.67	2,500.02	5,000.00	2,499.98	50.0
22-4910-6060	.00	12,269.19	120,000.00	107,730.81	10.2
22-4910-6070	.00	3,750.00	15,000.00	11,250.00	25.0
22-4910-6075	.00	.00	3,000.00	3,000.00	.0
22-4910-6080	.00	424,000.00	848,000.00	424,000.00	50.0
22-4910-6085	.00	.00	10,000.00	10,000.00	.0
22-4910-6090	.00	160,290.58	171,005.00	10,714.42	93.7
22-4910-6095	.00	2,995.00	2,995.00	.00	100.0
TOTAL MATERIAL AND SERVICES	627.68	607,235.08	1,199,000.00	591,764.92	50.7
OTHER EXPENDITURES:					
22-4910-8801	100,000.00	600,000.00	1,200,000.00	600,000.00	50.0
22-4910-8802	16,450.00	98,700.00	293,400.00	194,700.00	33.6
22-4910-8803	89,466.67	536,800.02	1,073,600.00	536,799.98	50.0
22-4910-8850	.00	650,000.00	650,000.00	.00	100.0
TOTAL OTHER EXPENDITURES	205,916.67	1,885,500.02	3,217,000.00	1,331,499.98	58.6
TOTAL ORIGINAL LOT TAX	206,544.35	2,492,735.10	4,416,000.00	1,923,264.90	56.5
TOTAL FUND EXPENDITURES	206,544.35	2,492,735.10	4,416,000.00	1,923,264.90	56.5
NET REVENUE OVER EXPENDITURES	263,009.33	(477,582.92)	(746,000.00)	(268,417.08)	(64.0)

CITY OF KETCHUM
 BALANCE SHEET
 MARCH 31, 2026

ADDITIONAL 1%-LOT FUND

<u>ASSETS</u>			
25-1000-0000	CASH - COMBINED		208,428.49
			<u>208,428.49</u>
	TOTAL ASSETS		<u>208,428.49</u>
 <u>LIABILITIES AND EQUITY</u>			
 <u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
25-2710-0000	FUND BALANCE	160,229.70	
	REVENUE OVER EXPENDITURES - YTD	48,198.79	
			<u>208,428.49</u>
	BALANCE - CURRENT DATE		<u>208,428.49</u>
	TOTAL FUND EQUITY		<u>208,428.49</u>
	TOTAL LIABILITIES AND EQUITY		<u>208,428.49</u>

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING MARCH 31, 2026

ADDITIONAL 1%-LOT FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>ADDITIONAL 1%-LOT</u>						
25-3100-3010	ADDITIONAL 1%	387,505.44	1,679,555.52	2,900,000.00	1,220,444.48	57.9
	TOTAL ADDITIONAL 1%-LOT	<u>387,505.44</u>	<u>1,679,555.52</u>	<u>2,900,000.00</u>	<u>1,220,444.48</u>	<u>57.9</u>
	TOTAL FUND REVENUE	<u>387,505.44</u>	<u>1,679,555.52</u>	<u>2,900,000.00</u>	<u>1,220,444.48</u>	<u>57.9</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

ADDITIONAL 1%-LOT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADDITIONAL 1%-LOT</u>					
MATERIALS AND SERVICES:					
25-4910-4220	SUN VALLEY AIR SERVICE BOARD	110,607.83	790,824.38	1,421,000.00	630,175.62 55.7
25-4910-4240	SVASB RELEASE FUND BALANCE	.00	.00	105,115.00	105,115.00 .0
25-4910-4250	HOUSING RELEASE FUND BALANCE	.00	.00	55,115.00	55,115.00 .0
	TOTAL MATERIAL AND SERVICES	110,607.83	790,824.38	1,581,230.00	790,405.62 50.0
OTHER EXPENDITURES:					
25-4910-8822	TRANSFER TO ORIG LOT-DIR COST	4,833.33	28,999.98	58,000.00	29,000.02 50.0
25-4910-8824	TRANSFER TO HOUSING	188,919.39	811,532.37	1,421,000.00	609,467.63 57.1
	TOTAL OTHER EXPENDITURES	193,752.72	840,532.35	1,479,000.00	638,467.65 56.8
	TOTAL ADDITIONAL 1%-LOT	304,360.55	1,631,356.73	3,060,230.00	1,428,873.27 53.3
	TOTAL FUND EXPENDITURES	304,360.55	1,631,356.73	3,060,230.00	1,428,873.27 53.3
	NET REVENUE OVER EXPENDITURES	83,144.89	48,198.79	(160,230.00)	(208,428.79) 30.1

CITY OF KETCHUM
 BALANCE SHEET
 MARCH 31, 2026

FIRE BOND FUND

ASSETS

41-1000-0000	CASH - COMBINED	289,975.48	
41-1050-0000	TAXES RECEIVABLE--CURRENT	7,291.72	
		<u> </u>	
	TOTAL ASSETS		<u>297,267.20</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
41-2710-0000	FUND BALANCE	4,703.00	
	REVENUE OVER EXPENDITURES - YTD	292,564.20	
		<u> </u>	
	BALANCE - CURRENT DATE	297,267.20	
		<u> </u>	
	TOTAL FUND EQUITY		<u>297,267.20</u>
	TOTAL LIABILITIES AND EQUITY		<u>297,267.20</u>

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING MARCH 31, 2026

FIRE BOND FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX</u>					
41-3100-1000	3,431.29	414,565.93	617,019.00	202,453.07	67.2
41-3100-9000	63.17	882.65	.00	(882.65)	.0
	<u>3,494.46</u>	<u>415,448.58</u>	<u>617,019.00</u>	<u>201,570.42</u>	<u>67.3</u>
TOTAL PROPERTY TAX					
	<u>3,494.46</u>	<u>415,448.58</u>	<u>617,019.00</u>	<u>201,570.42</u>	<u>67.3</u>
TOTAL FUND REVENUE					

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

FIRE BOND FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>FIRE BOND FUND EXP/TRNFRS</u>						
MATERIALS AND SERVICES:						
41-4800-4205	PROF SERVICES PAYING AGENT	2,250.00	2,250.00	3,000.00	750.00	75.0
TOTAL MATERIAL AND SERVICES		2,250.00	2,250.00	3,000.00	750.00	75.0
OTHER EXPENDITURES:						
41-4800-8100	DEBT SRVC ACCT PRINCIPL-FIRE	.00	.00	355,000.00	355,000.00	.0
41-4800-8200	DEBT SRVC ACCT INTEREST-FIRE	.00	120,634.38	259,019.00	138,384.62	46.6
TOTAL OTHER EXPENDITURES		.00	120,634.38	614,019.00	493,384.62	19.7
TOTAL FIRE BOND FUND EXP/TRNFR		2,250.00	122,884.38	617,019.00	494,134.62	19.9
TOTAL FUND EXPENDITURES		2,250.00	122,884.38	617,019.00	494,134.62	19.9
NET REVENUE OVER EXPENDITURES		1,244.46	292,564.20	.00	(292,564.20)	.0

CITY OF KETCHUM
 BALANCE SHEET
 MARCH 31, 2026

IN-LIEU HOUSING FUND

ASSETS

52-1000-0000	CASH - COMBINED		421,650.00	
52-1515-0000	INVESTMENTS--IN-LIEU HOUS#3044		497,850.46	
			<u> </u>	
	TOTAL ASSETS			<u>919,500.46</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
52-2710-0000	FUND BALANCE	485,868.45		
	REVENUE OVER EXPENDITURES - YTD	433,632.01		
		<u> </u>		
	BALANCE - CURRENT DATE		919,500.46	
			<u> </u>	
	TOTAL FUND EQUITY			<u>919,500.46</u>
	TOTAL LIABILITIES AND EQUITY			<u>919,500.46</u>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

IN-LIEU HOUSING FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>MISCELLANEOUS REVENUE</u>						
52-3700-1000	INTEREST EARNINGS	1,445.51	11,982.01	.00	(11,982.01)	.0
52-3700-7500	IN-LIEU-AFFORDABLE HOUSING FEE	421,650.00	421,650.00	800,000.00	378,350.00	52.7
	TOTAL MISCELLANEOUS REVENUE	<u>423,095.51</u>	<u>433,632.01</u>	<u>800,000.00</u>	<u>366,367.99</u>	<u>54.2</u>
<u>FUND BALANCE</u>						
52-3800-9000	FUND BALANCE	<u>.00</u>	<u>.00</u>	<u>1,200,000.00</u>	<u>1,200,000.00</u>	<u>.0</u>
	TOTAL FUND BALANCE	<u>.00</u>	<u>.00</u>	<u>1,200,000.00</u>	<u>1,200,000.00</u>	<u>.0</u>
	TOTAL FUND REVENUE	<u>423,095.51</u>	<u>433,632.01</u>	<u>2,000,000.00</u>	<u>1,566,367.99</u>	<u>21.7</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

IN-LIEU HOUSING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IN-LIEU HOUSING EXPENDITURES</u>					
OTHER EXPENDITURES:					
52-4410-9930 COM.HOUSING OP. CONTINGENCY	.00	.00	2,000,000.00	2,000,000.00	.0
TOTAL OTHER EXPENDITURES	.00	.00	2,000,000.00	2,000,000.00	.0
TOTAL IN-LIEU HOUSING EXPENDITURE	.00	.00	2,000,000.00	2,000,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	2,000,000.00	2,000,000.00	.0
NET REVENUE OVER EXPENDITURES	423,095.51	433,632.01	.00	(433,632.01)	.0

CITY OF KETCHUM
 BALANCE SHEET
 MARCH 31, 2026

COMMUNITY HOUSING

ASSETS

54-1000-0000	CASH - COMBINED		899,583.68	
	TOTAL ASSETS			<u>899,583.68</u>

LIABILITIES AND EQUITY

LIABILITIES

54-2030-0000	ACCOUNTS PAYABLE		(132.15)	
54-2300-0000	DEPOSITS-SEC DEP LTL		425.00	
54-2300-0001	DEPOSITS-SEC DEP BIRD DR		(3,100.00)	
54-2300-0002	DEPOSITS-SEC DEP EVERGREEN		1,500.00	
	TOTAL LIABILITIES			(1,307.15)

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
54-2710-0000	FUND BALANCE	1,046,173.20		
	REVENUE OVER EXPENDITURES - YTD	(145,282.37)		
	BALANCE - CURRENT DATE		<u>900,890.83</u>	
	TOTAL FUND EQUITY			<u>900,890.83</u>
	TOTAL LIABILITIES AND EQUITY			<u>899,583.68</u>

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING MARCH 31, 2026

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COMMUNITY HOUSING REVENUE</u>					
54-3700-2000 LIFT TOWER LODGE RENTS	6,136.00	38,816.00	70,000.00	31,184.00	55.5
54-3700-2012 EVERGREEN RENTS	7,665.00	42,418.00	.00	(42,418.00)	.0
54-3700-3610 REFUNDS & REIM BLAINE COUNTY	.00	.00	154,500.00	154,500.00	.0
54-3700-4000 DEED RESTRICTED PROP SALE	.00	.00	230,517.00	230,517.00	.0
54-3700-8701 TRANSFER FROM GENERAL FUND	.00	400,000.00	400,000.00	.00	100.0
54-3700-8705 TRANSFER FROM ADDITIONAL .50%	188,919.39	811,532.37	1,421,000.00	609,467.63	57.1
TOTAL COMMUNITY HOUSING REVEN	202,720.39	1,292,766.37	2,276,017.00	983,250.63	56.8
TOTAL FUND REVENUE	202,720.39	1,292,766.37	2,276,017.00	983,250.63	56.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY HOUSING EXPENSE</u>					
PERSONAL SERVICES:					
54-4410-1000 SALARIES	34,009.00	221,202.70	440,057.00	218,854.30	50.3
54-4410-1500 PART-TIME SALARIES	.00	668.48	.00	(668.48)	.0
54-4410-2100 FICA TAXES-CITY	2,533.06	16,521.48	33,664.00	17,142.52	49.1
54-4410-2200 STATE RETIREMENT-CITY	4,067.48	26,535.82	52,631.00	26,095.18	50.4
54-4410-2400 WORKMEN'S COMPENSATION-CITY	31.00	212.67	1,248.00	1,035.33	17.0
54-4410-2500 HEALTH INSURANCE-CITY	10,910.56	65,463.36	124,099.00	58,635.64	52.8
54-4410-2505 HEALTH REIMBURSEMENT ACCT(HRA)	190.40	7,380.18	7,000.00	(380.18)	105.4
54-4410-2510 DENTAL INSURANCE-CITY	295.00	1,773.41	3,540.00	1,766.59	50.1
54-4410-2515 VISION REIMBURSEMENT ACCT(HRA)	136.00	817.30	1,632.00	814.70	50.1
54-4410-2600 LONG TERM DISABILITY	210.45	1,262.70	2,640.00	1,377.30	47.8
TOTAL PERSONAL SERVICES	52,382.95	341,838.10	666,511.00	324,672.90	51.3
MATERIALS AND SERVICES:					
54-4410-3100 GENERAL OFFICE	613.51	4,808.57	11,489.00	6,680.43	41.9
54-4410-4200 PROFESSIONAL SERVICES	24,047.50	54,295.75	100,000.00	45,704.25	54.3
54-4410-4210 LEASE TO LOCALS INCENTIVES	.00	13,200.00	.00	(13,200.00)	.0
54-4410-4225 DEED RESTRICTIONS	15,442.46	443,149.34	608,100.00	164,950.66	72.9
54-4410-4250 LIFT TOWER LODGE PROFF SVCS	236.25	10,135.93	40,000.00	29,864.07	25.3
54-4410-4260 EVERGREEN PROF SVCS	9,803.67	59,443.46	.00	(59,443.46)	.0
54-4410-4270 291 N 2ND PROF SVCS	1,420.00	4,100.00	.00	(4,100.00)	.0
54-4410-5110 COMPUTER NETWORK	.00	.00	4,000.00	4,000.00	.0
54-4410-5200 LIFT TOWER LODGE UTILITIES	1,390.64	10,004.68	25,000.00	14,995.32	40.0
54-4410-5210 291 N 2ND AVE UTILITIES	.00	3,270.19	.00	(3,270.19)	.0
54-4410-5215 EVERGREEN UTILITIES	1,632.18	6,087.75	.00	(6,087.75)	.0
54-4410-5900 LIFT TOWER LDG REPAIR & MAINT	2,078.00	20,739.61	100,000.00	79,260.39	20.7
54-4410-5910 291 REPAIR & MAINTENANCE	699.50	1,604.50	.00	(1,604.50)	.0
54-4410-5915 EVERGREEN REPAIR & MAINTENANC	13,660.31	19,470.86	.00	(19,470.86)	.0
TOTAL MATERIAL AND SERVICES	71,024.02	650,310.64	888,589.00	238,278.36	73.2
OTHER EXPENDITURES:					
54-4410-8000 REIMBURSEMENT BCHA OP & PROG	.00	395,900.00	395,900.00	.00	100.0
54-4410-8010 REIMBURSE BCHA BLAINE CO CONT	.00	.00	154,500.00	154,500.00	.0
54-4410-8030 REIMBURSE GENERAL FUND	.00	.00	230,517.00	230,517.00	.0
54-4410-8040 BLAINE COUNTY CHARITABLE FUND	.00	50,000.00	.00	(50,000.00)	.0
TOTAL OTHER EXPENDITURES	.00	445,900.00	780,917.00	335,017.00	57.1
TOTAL COMMUNITY HOUSING EXPEN	123,406.97	1,438,048.74	2,336,017.00	897,968.26	61.6
TOTAL FUND EXPENDITURES	123,406.97	1,438,048.74	2,336,017.00	897,968.26	61.6
NET REVENUE OVER EXPENDITURES	79,313.42	(145,282.37)	(60,000.00)	85,282.37	(242.1)

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2026

WATER FUND

ASSETS

63-1000-0000	CASH - COMBINED	1,709,036.26	
63-1150-0000	ACCTS RCVBL--WATER	45,549.36	
63-1510-0000	INVESTMENTS-WATER FUND #976	3,679,967.11	
63-1610-0000	FIXED ASSETS--LAND	15,380.00	
63-1620-0000	FIXED ASSETS--BUILDINGS	13,922,544.35	
63-1630-0000	ACCUM DEPRN--BUILDINGS	(8,516,282.06)	
63-1660-0000	FIXED ASSETS--MACHINERY & EQUI	1,341,870.88	
63-1670-0000	ACCUM DEPRN--MACHINERY & EQUIP	(502,655.12)	
63-1800-0000	DEFERRED OUTFLOWS OF RESOURCES	42,761.88	
63-1900-0000	UNAMORTIZED BOND DISCOUNT 2016	7,659.48	
	TOTAL ASSETS		<u>11,745,832.14</u>

LIABILITIES AND EQUITY

LIABILITIES

63-2300-0000	ACCRUED INTEREST PAYABLE	4,506.21	
63-2330-0000	BONDS PAYABLE-2015B	2,045,000.00	
63-2340-0000	WA REFNDING BONDS PAYABLE 2016	339,000.00	
63-2390-0000	COMPENSATED ABSENCES PAYABLE	76,807.21	
63-2395-0000	NET PENSION LIABILITY	226,921.45	
63-2500-0000	UNAMORTIZED BOND PREMIUM	144,478.10	
63-2510-0000	DEFERRED INFLOWS OF RESOURCES	98,237.16	
	TOTAL LIABILITIES		2,934,950.13

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
63-2710-0000	WATER FUND BALANCE	2,161,077.05	
63-2720-0000	RETAINED EARNINGS	6,585,036.55	
	REVENUE OVER EXPENDITURES - YTD	64,768.41	
	BALANCE - CURRENT DATE		<u>8,810,882.01</u>
	TOTAL FUND EQUITY		<u>8,810,882.01</u>
	TOTAL LIABILITIES AND EQUITY		<u>11,745,832.14</u>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>					
63-3400-6100	137,228.67	1,215,657.66	3,298,000.00	2,082,342.34	36.9
63-3400-6600	.00	.00	10,000.00	10,000.00	.0
TOTAL WATER REVENUE	137,228.67	1,215,657.66	3,308,000.00	2,092,342.34	36.8
<u>MISCELLANEOUS REVENUE</u>					
63-3700-1000	10,684.77	72,749.59	100,000.00	27,250.41	72.8
63-3700-3600	13,288.99	13,288.99	.00	(13,288.99)	.0
63-3700-7000	.00	1,464.64	2,500.00	1,035.36	58.6
TOTAL MISCELLANEOUS REVENUE	23,973.76	87,503.22	102,500.00	14,996.78	85.4
TOTAL FUND REVENUE	161,202.43	1,303,160.88	3,410,500.00	2,107,339.12	38.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
PERSONAL SERVICES:					
63-4340-1000	SALARIES-WATER	30,412.02	198,977.43	326,609.00	127,631.57 60.9
63-4340-1800	SHIFT COVERAGE ON CALL	1,855.84	12,103.86	22,000.00	9,896.14 55.0
63-4340-1900	OVERTIME	833.31	6,050.71	20,000.00	13,949.29 30.3
63-4340-2100	FICA TAXES-CITY	2,498.29	16,426.03	28,199.00	11,772.97 58.3
63-4340-2200	STATE RETIREMENT-CITY	3,958.91	25,969.08	44,086.00	18,116.92 58.9
63-4340-2400	WORKMEN'S COMPENSATION-CITY	549.18	3,658.45	5,863.00	2,204.55 62.4
63-4340-2500	HEALTH INSURANCE-CITY	9,521.94	56,735.94	93,833.00	37,097.06 60.5
63-4340-2505	HEALTH REIMBURSEMENT ACCT(HRA	249.50	11,479.74	6,000.00	(5,479.74) 191.3
63-4340-2510	DENTAL INSURANCE-CITY	284.50	1,693.97	2,910.00	1,216.03 58.2
63-4340-2515	VISION	122.00	727.03	1,272.00	544.97 57.2
63-4340-2600	LONG TERM DISABILITY	187.13	1,122.78	1,937.00	814.22 58.0
	TOTAL PERSONAL SERVICES	50,472.62	334,945.02	552,709.00	217,763.98 60.6
MATERIALS AND SERVICES:					
63-4340-3100	OFFICE SUPPLIES & POSTAGE	.00	22.75	1,000.00	977.25 2.3
63-4340-3120	DATA PROCESSING	617.59	3,122.55	7,500.00	4,377.45 41.6
63-4340-3200	OPERATING SUPPLIES	1,534.77	9,787.94	20,000.00	10,212.06 48.9
63-4340-3250	LABORATORY/ANALYSIS	132.00	834.00	3,000.00	2,166.00 27.8
63-4340-3400	MINOR EQUIPMENT	964.89	1,750.42	3,000.00	1,249.58 58.4
63-4340-3500	MOTOR FUELS & LUBRICANTS	469.20	3,831.07	10,000.00	6,168.93 38.3
63-4340-3600	COMPUTER SOFTWARE	.00	644.00	10,000.00	9,356.00 6.4
63-4340-3800	CHEMICALS	385.19	2,765.07	10,000.00	7,234.93 27.7
63-4340-4200	PROFESSIONAL SERVICES	545.64	29,303.90	150,000.00	120,696.10 19.5
63-4340-4300	STATE & WA DISTRICT FEES	793.53	69,514.12	65,000.00	(4,514.12) 106.9
63-4340-4600	INSURANCE	.00	12,369.78	16,000.00	3,630.22 77.3
63-4340-4800	DUES, SUBSCRIPTIONS, & MEMBERS	.00	252.00	1,000.00	748.00 25.2
63-4340-4900	PERSONNEL TRAINING/TRAVEL/MTG	.00	690.00	5,000.00	4,310.00 13.8
63-4340-5100	TELEPHONE & COMMUNICATIONS	397.41	4,155.32	12,000.00	7,844.68 34.6
63-4340-5200	UTILITIES	7,773.05	37,378.62	120,000.00	82,621.38 31.2
63-4340-5500	RIGHT-OF-WAY FEE (STREET DEPT)	12,500.00	75,000.00	150,000.00	75,000.00 50.0
63-4340-6000	REPAIR & MAINT-AUTO EQUIP	733.75	7,238.60	6,000.00	(1,238.60) 120.6
63-4340-6100	REPAIR & MAINT-MACH & EQUIP	110.91	38,898.90	60,000.00	21,101.10 64.8
63-4340-6910	OTHER PURCHASED SERVICES	.00	369.24	10,000.00	9,630.76 3.7
	TOTAL MATERIAL AND SERVICES	26,957.93	297,928.28	659,500.00	361,571.72 45.2
CAPITAL OUTLAY:					
63-4340-7900	DEPRECIATION EXPENSE	.00	.00	275,000.00	275,000.00 .0
	TOTAL CAPITAL OUTLAY	.00	.00	275,000.00	275,000.00 .0
OTHER EXPENDITURES:					
63-4340-8801	REIMBURSE CITY GENERAL FUND	33,636.17	201,817.02	403,634.00	201,816.98 50.0
63-4340-8864	TRANSFER TO WA CAPITAL IMP FND	.00	350,000.00	700,000.00	350,000.00 50.0
63-4340-9930	WATER FUND OP. CONTINGENCY	.00	.00	200,000.00	200,000.00 .0
	TOTAL OTHER EXPENDITURES	33,636.17	551,817.02	1,303,634.00	751,816.98 42.3

CITY OF KETCHUM
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING MARCH 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WATER EXPENDITURES	111,066.72	1,184,690.32	2,790,843.00	1,606,152.68	42.5

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEBT SERVICE EXPENDITRE</u>					
MATERIALS AND SERVICES:					
63-4800-4200	.00	.00	500.00	500.00	.0
	.00	.00	500.00	500.00	.0
OTHER EXPENDITURES:					
63-4800-8300	.00	.00	86,125.00	86,125.00	.0
63-4800-8400	4,637.84	50,752.85	51,125.00	372.15	99.3
63-4800-8600	.00	.00	168,950.00	168,950.00	.0
63-4800-8700	.00	2,949.30	2,950.00	.70	100.0
	4,637.84	53,702.15	309,150.00	255,447.85	17.4
	4,637.84	53,702.15	309,650.00	255,947.85	17.3
	115,704.56	1,238,392.47	3,100,493.00	1,862,100.53	39.9
	45,497.87	64,768.41	310,007.00	245,238.59	20.9

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2026

WATER CAPITAL IMPROVEMENT FUND

ASSETS

64-1000-0000	CASH - COMBINED	(541,144.88)	
64-1510-0000	INVESTMENTS--WATER CIP #2138	737,257.62	
	TOTAL ASSETS		196,112.74

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
64-2710-0000	FUND BALANCE	281,671.79	
	REVENUE OVER EXPENDITURES - YTD	(85,559.05)	
	BALANCE - CURRENT DATE		196,112.74
	TOTAL FUND EQUITY		196,112.74
	TOTAL LIABILITIES AND EQUITY		196,112.74

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

WATER CAPITAL IMPROVEMENT FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>WATER CIP REVENUE</u>						
64-3400-7300	WATER CONNECTION FEES	.00	10,086.00	100,000.00	89,914.00	10.1
	TOTAL WATER CIP REVENUE	.00	10,086.00	100,000.00	89,914.00	10.1
<u>MISCELLANEOUS REVENUE</u>						
64-3700-1000	INTEREST EARNINGS	2,140.63	14,574.91	30,000.00	15,425.09	48.6
64-3700-8763	TRANSFER FROM WATER FUND	.00	350,000.00	700,000.00	350,000.00	50.0
	TOTAL MISCELLANEOUS REVENUE	2,140.63	364,574.91	730,000.00	365,425.09	49.9
	TOTAL FUND REVENUE	2,140.63	374,660.91	830,000.00	455,339.09	45.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

WATER CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
64-4340-7650	.00	98,336.66	200,000.00	101,663.34	49.2
64-4340-7804	.00	3,358.75	.00	(3,358.75)	.0
64-4340-7809	25,218.75	227,717.50	298,791.00	71,073.50	76.2
64-4340-7810	.00	26,245.45	44,181.00	17,935.55	59.4
64-4340-7811	1,215.00	64,952.24	150,000.00	85,047.76	43.3
64-4340-7812	.00	.00	100,000.00	100,000.00	.0
64-4340-7813	1,307.55	39,609.36	50,000.00	10,390.64	79.2
TOTAL CAPITAL OUTLAY	<u>27,741.30</u>	<u>460,219.96</u>	<u>842,972.00</u>	<u>382,752.04</u>	<u>54.6</u>
TOTAL WATER CIP EXPENDITURES	<u>27,741.30</u>	<u>460,219.96</u>	<u>842,972.00</u>	<u>382,752.04</u>	<u>54.6</u>
TOTAL FUND EXPENDITURES	<u>27,741.30</u>	<u>460,219.96</u>	<u>842,972.00</u>	<u>382,752.04</u>	<u>54.6</u>
NET REVENUE OVER EXPENDITURES	<u>(25,600.67)</u>	<u>(85,559.05)</u>	<u>(12,972.00)</u>	<u>72,587.05</u>	<u>(659.6)</u>

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2026

WASTEWATER FUND

ASSETS

65-1000-0000	CASH - COMBINED	832,611.39	
65-1150-0000	ACCTS RCVBL	20,510.04	
65-1500-1000	INVSTMNT-ST.TR.DIV.BND-WW	201,093.97	
65-1510-0000	INVESTMENTS-WASTEWATER #889	2,516,570.11	
65-1620-0000	FIXED ASSETS--BUILDINGS	19,726,457.55	
65-1630-0000	ACCUM DEPRN--BUILDINGS	(7,719,399.16)	
65-1660-0000	FIXED ASSETS--MACHINERY & EQUI	1,661,875.75	
65-1670-0000	ACCUM DEPRN--MACHINERY & EQUIP	(875,808.53)	
65-1800-0000	DEFERRED OUTFLOWS OF RESOURCES	52,264.07	
	TOTAL ASSETS		<u>16,416,175.19</u>

LIABILITIES AND EQUITY

LIABILITIES

65-2030-0000	ACCOUNTS PAYABLE	3.33	
65-2300-0000	ACCRUED INTEREST PAYABLE	12,096.67	
65-2350-0000	BONDS PAYABLE-S2023	5,900,000.00	
65-2390-0000	COMPENSATED ABSENCES PAYABLE	42,612.71	
65-2395-0000	NET PENSION LIABILITY	277,347.19	
65-2500-0000	UNAMORTIZED BOND PREMIUM	665,977.74	
65-2510-0000	DEFERRED INFLOWS OF RESOURCES	120,067.64	
	TOTAL LIABILITIES		7,018,105.28

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
65-2710-0000	WASTEWATER FUND BALANCE	11,540,875.04	
65-2720-0000	RETAINED EARNINGS	(2,473,470.69)	
	REVENUE OVER EXPENDITURES - YTD	330,665.56	
	BALANCE - CURRENT DATE		<u>9,398,069.91</u>
	TOTAL FUND EQUITY		<u>9,398,069.91</u>
	TOTAL LIABILITIES AND EQUITY		<u>16,416,175.19</u>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER REVENUE</u>					
65-3400-7100 WASTEWATER CHARGES	244,614.09	1,529,436.58	2,960,000.00	1,430,563.42	51.7
65-3400-7300 WASTEWATER INSPECTION FEES	.00	40.00	.00	(40.00)	.0
65-3400-7800 SUN VALLEY WA & SW DISTRICT CH	47,140.01	389,219.84	1,200,793.00	811,573.16	32.4
TOTAL WASTEWATER REVENUE	291,754.10	1,918,696.42	4,160,793.00	2,242,096.58	46.1
<u>MISCELLANEOUS REVENUE</u>					
65-3700-1000 INTEREST EARNINGS	7,306.85	49,750.30	60,000.00	10,249.70	82.9
65-3700-3600 REFUNDS & REIMBURSEMENTS	1,020.66	1,020.66	.00	(1,020.66)	.0
65-3700-7000 MISCELLANEOUS REVENUE	.00	2,963.83	.00	(2,963.83)	.0
TOTAL MISCELLANEOUS REVENUE	8,327.51	53,734.79	60,000.00	6,265.21	89.6
TOTAL FUND REVENUE	300,081.61	1,972,431.21	4,220,793.00	2,248,361.79	46.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>					
PERSONAL SERVICES:					
65-4350-1000	43,149.68	266,857.00	530,195.00	263,338.00	50.3
65-4350-1800	1,631.10	9,521.66	20,000.00	10,478.34	47.6
65-4350-1900	816.40	9,463.21	15,000.00	5,536.79	63.1
65-4350-2100	3,408.09	21,433.59	43,237.00	21,803.41	49.6
65-4350-2200	5,453.41	34,186.64	67,597.00	33,410.36	50.6
65-4350-2400	644.06	4,043.38	7,815.00	3,771.62	51.7
65-4350-2500	17,948.56	102,591.37	203,403.00	100,811.63	50.4
65-4350-2505	249.72	14,659.24	13,000.00	(1,659.24)	112.8
65-4350-2510	494.00	2,767.66	5,652.00	2,884.34	49.0
65-4350-2515	226.00	1,280.72	2,712.00	1,431.28	47.2
65-4350-2600	256.82	1,479.31	3,338.00	1,858.69	44.3
	<u>74,277.84</u>	<u>468,283.78</u>	<u>911,949.00</u>	<u>443,665.22</u>	<u>51.4</u>
TOTAL PERSONAL SERVICES					
MATERIALS AND SERVICES:					
65-4350-3100	.00	10.80	500.00	489.20	2.2
65-4350-3120	617.60	3,122.56	8,000.00	4,877.44	39.0
65-4350-3200	910.12	3,408.89	14,000.00	10,591.11	24.4
65-4350-3400	.00	357.82	2,000.00	1,642.18	17.9
65-4350-3500	.00	4,703.24	20,000.00	15,296.76	23.5
65-4350-3600	.00	4,995.47	5,000.00	4.53	99.9
65-4350-3800	10,959.25	34,384.94	105,000.00	70,615.06	32.8
65-4350-4200	1,068.46	28,283.96	205,000.00	176,716.04	13.8
65-4350-4201	.00	.00	3,800.00	3,800.00	.0
65-4350-4600	.00	88,961.94	90,000.00	1,038.06	98.9
65-4350-4900	131.95	1,317.79	3,000.00	1,682.21	43.9
65-4350-5100	85.19	3,764.05	7,000.00	3,235.95	53.8
65-4350-5200	1,525.26	51,730.43	175,000.00	123,269.57	29.6
65-4350-5500	12,333.00	73,998.00	148,000.00	74,002.00	50.0
65-4350-6000	1,028.09	8,702.59	12,000.00	3,297.41	72.5
65-4350-6100	466.13	19,541.27	100,000.00	80,458.73	19.5
65-4350-6900	1,394.29	18,458.62	65,000.00	46,541.38	28.4
	<u>30,519.34</u>	<u>345,742.37</u>	<u>963,300.00</u>	<u>617,557.63</u>	<u>35.9</u>
TOTAL MATERIAL AND SERVICES					
CAPITAL OUTLAY:					
65-4350-7900	.00	.00	375,000.00	375,000.00	.0
	<u>.00</u>	<u>.00</u>	<u>375,000.00</u>	<u>375,000.00</u>	<u>.0</u>
TOTAL CAPITAL OUTLAY					
OTHER EXPENDITURES:					
65-4350-8801	72,016.25	432,097.50	864,195.00	432,097.50	50.0
65-4350-8867	.00	250,000.00	500,000.00	250,000.00	50.0
65-4350-9930	.00	.00	50,000.00	50,000.00	.0
	<u>72,016.25</u>	<u>682,097.50</u>	<u>1,414,195.00</u>	<u>732,097.50</u>	<u>48.2</u>
TOTAL OTHER EXPENDITURES					
	<u>176,813.43</u>	<u>1,496,123.65</u>	<u>3,664,444.00</u>	<u>2,168,320.35</u>	<u>40.8</u>
TOTAL WASTEWATER EXPENDITURE					

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER DEBT SERVICE EXP</u>					
MATERIALS AND SERVICES:					
65-4800-4200	1,250.00	1,250.00	1,000.00	(250.00)	125.0
	1,250.00	1,250.00	1,000.00	(250.00)	125.0
OTHER EXPENDITURES:					
65-4800-8500	.00	.00	210,000.00	210,000.00	.0
65-4800-8600	.00	144,392.00	290,400.00	146,008.00	49.7
	.00	144,392.00	500,400.00	356,008.00	28.9
TOTAL WASTEWATER DEBT SERVICE	1,250.00	145,642.00	501,400.00	355,758.00	29.1
TOTAL FUND EXPENDITURES	178,063.43	1,641,765.65	4,165,844.00	2,524,078.35	39.4
NET REVENUE OVER EXPENDITURES	122,018.18	330,665.56	54,949.00	(275,716.56)	601.8

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2026

WASTEWATER CAPITAL IMPROVE FND

ASSETS

67-1000-0000	CASH - COMBINED	(	1,299,886.51)	
67-1510-0000	INVESTMENTS--WW CIP #884		7,326,253.26	
				<u>6,026,366.75</u>
	TOTAL ASSETS			<u>6,026,366.75</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
67-2710-0000	FUND BALANCE		6,190,735.43	
	REVENUE OVER EXPENDITURES - YTD	(	164,368.68)	
				<u>6,026,366.75</u>
	BALANCE - CURRENT DATE			<u>6,026,366.75</u>
	TOTAL FUND EQUITY			<u>6,026,366.75</u>
	TOTAL LIABILITIES AND EQUITY			<u>6,026,366.75</u>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

WASTEWATER CAPITAL IMPROVE FND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER CAPITAL REVENUE</u>					
67-3400-7300	WASTEWATER CONNECTION FEES	.00	6,572.25	75,000.00	68,427.75 8.8
67-3400-7800	SUN VALLEY WA & SW DISTRICT CH	95,950.02	966,207.87	3,645,410.00	2,679,202.13 26.5
	TOTAL WASTEWATER CAPITAL REVE	95,950.02	972,780.12	3,720,410.00	2,747,629.88 26.2
<u>MISCELLANEOUS REVENUE</u>					
67-3700-1000	INTEREST EARNINGS	21,271.76	144,833.36	100,000.00	(44,833.36) 144.8
67-3700-8765	TRANSFER FROM WASTEWATER FUN	.00	250,000.00	500,000.00	250,000.00 50.0
	TOTAL MISCELLANEOUS REVENUE	21,271.76	394,833.36	600,000.00	205,166.64 65.8
	TOTAL FUND REVENUE	117,221.78	1,367,613.48	4,320,410.00	2,952,796.52 31.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

WASTEWATER CAPITAL IMPROVE FND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
67-4350-7800 CONSTRUCTION	.00	.00	100,000.00	100,000.00	.0
67-4350-7809 ENERGY EFFICIENCY PROJECTS	.00	10,256.68	50,000.00	39,743.32	20.5
67-4350-7813 CAPITAL IMP PLAN(NO SHARING)	1,181.25	28,958.29	142,502.00	113,543.71	20.3
67-4350-7814 AERATION BASINS - ANOXIC AND M	51,815.91	51,815.91	.00	(51,815.91)	.0
67-4350-7815 AERATION BASINS BLOWERS & ELEC	246,832.18	273,716.70	525,000.00	251,283.30	52.1
67-4350-7816 UPGRADE FILTER PLC	.00	.00	50,000.00	50,000.00	.0
67-4350-7818 ROTARY DRUM THICK & DEWATERIN	132,643.28	1,109,469.58	6,152,319.00	5,042,849.42	18.0
67-4350-7819 REPLACE PUMPS	.00	.00	40,000.00	40,000.00	.0
67-4350-7820 VEHICLE REPLACEMENT	.00	.00	70,000.00	70,000.00	.0
67-4350-7821 AERATION BASIN UPGRADE	.00	.00	160,000.00	160,000.00	.0
67-4350-7822 OUTFALL CLEARING	.00	.00	83,500.00	83,500.00	.0
67-4350-7823 HAUL TRUCK	.00	57,765.00	60,000.00	2,235.00	96.3
TOTAL CAPITAL OUTLAY	<u>432,472.62</u>	<u>1,531,982.16</u>	<u>7,433,321.00</u>	<u>5,901,338.84</u>	<u>20.6</u>
TOTAL WASTEWATER CIP EXPENDITURE	<u>432,472.62</u>	<u>1,531,982.16</u>	<u>7,433,321.00</u>	<u>5,901,338.84</u>	<u>20.6</u>
TOTAL FUND EXPENDITURES	<u>432,472.62</u>	<u>1,531,982.16</u>	<u>7,433,321.00</u>	<u>5,901,338.84</u>	<u>20.6</u>
NET REVENUE OVER EXPENDITURES	<u>(315,250.84)</u>	<u>(164,368.68)</u>	<u>(3,112,911.00)</u>	<u>(2,948,542.32)</u>	<u>(5.3)</u>

CITY OF KETCHUM
 BALANCE SHEET
 MARCH 31, 2026

POLICE TRUST FUND

ASSETS

90-1000-0000	CASH - COMBINED		1,385.60	
90-1510-0000	INVESTMENTS-POLICE TR-JUS#1755		7,349.51	
90-1512-0000	INVESTMENTS-POLICE TR-TRS#2196		376.80	
			<u> </u>	
	TOTAL ASSETS			<u>9,111.91</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
90-2710-0000	FUND BALANCE	8,959.18		
	REVENUE OVER EXPENDITURES - YTD	152.73		
		<u> </u>		
	BALANCE - CURRENT DATE		9,111.91	
			<u> </u>	
	TOTAL FUND EQUITY			<u>9,111.91</u>
	TOTAL LIABILITIES AND EQUITY			<u>9,111.91</u>

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING MARCH 31, 2026

POLICE TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>						
90-3700-1000	INTEREST EARNINGS	22.43	152.73	.00	(152.73)	.0
	TOTAL MISCELLANEOUS REVENUE	22.43	152.73	.00	(152.73)	.0
<u>FUND BALANCE</u>						
90-3800-9000	FUND BALANCE	.00	.00	7,500.00	7,500.00	.0
	TOTAL FUND BALANCE	.00	.00	7,500.00	7,500.00	.0
	TOTAL FUND REVENUE	22.43	152.73	7,500.00	7,347.27	2.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

POLICE TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE TRUST EXPENDITURES</u>					
MATERIALS AND SERVICES:					
90-4900-6910 OTHER PURCHASED SERVICES	.00	.00	7,500.00	7,500.00	.0
TOTAL MATERIAL AND SERVICES	.00	.00	7,500.00	7,500.00	.0
TOTAL POLICE TRUST EXPENDITURE	.00	.00	7,500.00	7,500.00	.0
TOTAL FUND EXPENDITURES	.00	.00	7,500.00	7,500.00	.0
NET REVENUE OVER EXPENDITURES	22.43	152.73	.00	(152.73)	.0

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2026

PARKS/REC DEV TRUST FUND

ASSETS

93-1000-0000	CASH - COMBINED	370,101.45	
93-1510-0000	INVESTMENTS--PARK DEV TR #3280	146,316.41	
93-1512-0000	INVESTMENTS--WSP RESTOR #3766	467,163.46	
93-1515-0000	WSRESTORE US BANK#2333	181,117.80	
	TOTAL ASSETS		1,164,699.12

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

93-2710-0000	PARK/REC DEV TRUST UNASSIGNED	199,336.41	
93-2710-0001	WARM SPRINGS PRESERVE	462,956.84	
93-2710-0003	GUY COLES SKATE PARK	1,175.66	
93-2710-0004	HEMINGWAY SPLASH PARK	500.35	
93-2710-0005	PARK MEM. BENCH/TREE	(815.87)	
93-2710-0006	RIVER PARK	70.00	
93-2710-0007	ICE RINK	24,835.85	
93-2710-0008	KAGAN PARK	4,657.86	
93-2710-0009	PUMP PARK	2,260.25	
93-2710-0010	YOUTH RECREATION SCHOLARSHIPS	3,891.73	
93-2710-0011	JAZZ IN THE PARK	36,178.75	
93-2710-0012	KETCHEM ALIVE	4,570.29	
93-2710-0013	CHILDRENS RECREATION	4,987.00	
93-2710-0014	TREE FUND	1,501.95	
93-2710-0015	LITTLE LEAGUE FIELD	2,529.22	
93-2710-0016	WATCH ME GROW GARDEN	(742.03)	
93-2710-0017	YOUTH GOLF	19,394.55	
93-2710-0018	KETCHUM ARTS COMMISSION	4,465.45	
93-2710-0019	PERCENT FOR ART	11,678.07	
	REVENUE OVER EXPENDITURES - YTD	381,266.79	
	BALANCE - CURRENT DATE		1,164,699.12
	TOTAL FUND EQUITY		1,164,699.12
	TOTAL LIABILITIES AND EQUITY		1,164,699.12

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING MARCH 31, 2026

PARKS/REC DEV TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
93-3700-1000 INTEREST EARNINGS	1,795.06	12,544.67	40,000.00	27,455.33	31.4
93-3700-5900 WARM SPRINGS PRESERVE	.00	1,847,993.87	.00	(1,847,993.87)	.0
93-3700-5910 WARM SPRINGS PRES-RESTORATIO	447.19	28,634.82	3,997,560.00	3,968,925.18	.7
93-3700-6000 GUY COLES SKATE PARK	.00	50.00	.00	(50.00)	.0
93-3700-6500 ICE RINK/ZAMBONI	.00	1,050.00	.00	(1,050.00)	.0
93-3700-6800 KETCHUM ARTS COMMISSION	.00	35,000.00	.00	(35,000.00)	.0
93-3700-7000 MISCELLANEOUS DONATIONS	.00	5,800.00	.00	(5,800.00)	.0
93-3700-7200 JAZZ IN THE PARK	4,700.00	6,200.00	.00	(6,200.00)	.0
93-3700-7900 DONATIONS-C. GATES YOUTH GOLF	.00	1,272.23	.00	(1,272.23)	.0
TOTAL MISCELLANEOUS REVENUE	6,942.25	1,938,545.59	4,037,560.00	2,099,014.41	48.0
TOTAL FUND REVENUE	6,942.25	1,938,545.59	4,037,560.00	2,099,014.41	48.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

PARKS/REC DEV TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS/REC TRUST EXPENDITURES</u>					
MATERIALS AND SERVICES:					
93-4900-6000 GUY COLES SKATE PARK	.00	.00	1,176.00	1,176.00	.0
93-4900-6100 HEMINGWAY SPLASH PARK	.00	.00	500.00	500.00	.0
93-4900-6500 ICE RINK-PRIVATE	.00	1,994.94	24,836.00	22,841.06	8.0
93-4900-6600 KAGAN PARK	.00	.00	4,658.00	4,658.00	.0
93-4900-6710 LITTLE PARK	.00	.00	2,529.00	2,529.00	.0
93-4900-6800 KETCHUM ARTS COMMISSION	.00	.00	51,143.00	51,143.00	.0
TOTAL MATERIAL AND SERVICES	.00	1,994.94	84,842.00	82,847.06	2.4
CAPITAL OUTLAY:					
93-4900-7100 YOUTH RECREATION SCHOLARSHIP	.00	.00	9,892.00	9,892.00	.0
93-4900-7200 JAZZ IN THE PARK	.00	.00	36,179.00	36,179.00	.0
93-4900-7300 KETCH'EM ALIVE	.00	.00	4,570.00	4,570.00	.0
93-4900-7400 CHILDREN'S RECREATION	.00	.00	4,987.00	4,987.00	.0
93-4900-7499 TREE FUND EXPENSES	.00	.00	1,502.00	1,502.00	.0
93-4900-7700 WATCH ME GROW GARDEN	.00	.00	219.00	219.00	.0
93-4900-7900 YOUTH GOLF	.00	.00	21,395.00	21,395.00	.0
93-4900-7950 WARM SPRINGS PRESR-RESTORATI	61,303.61	1,555,283.86	4,617,481.00	3,062,197.14	33.7
TOTAL CAPITAL OUTLAY	61,303.61	1,555,283.86	4,696,225.00	3,140,941.14	33.1
TOTAL PARKS/REC TRUST EXPENDIT	61,303.61	1,557,278.80	4,781,067.00	3,223,788.20	32.6
TOTAL FUND EXPENDITURES	61,303.61	1,557,278.80	4,781,067.00	3,223,788.20	32.6
NET REVENUE OVER EXPENDITURES	(54,361.36)	381,266.79	(743,507.00)	(1,124,773.79)	51.3

CITY OF KETCHUM
 BALANCE SHEET
 MARCH 31, 2026

DEVELOPMENT TRUST FUND

<u>ASSETS</u>			
94-1000-0000	CASH - COMBINED	288,779.93	
94-1500-0000	OFFSITE VENDOR DEPOSITS	(2,500.00)	
94-1501-0000	INVST-ALPENGLOW	(500.00)	
94-1502-0000	INVST-CONST/PHASE DEV ECT	93,295.07	
		<u> </u>	
	TOTAL ASSETS		<u><u>379,075.00</u></u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
94-2060-0000	DEVELOPMENT TRUST FUNDS PAYABL	332,005.28	
		<u> </u>	
	TOTAL LIABILITIES		332,005.28
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	47,069.72	
		<u> </u>	
	BALANCE - CURRENT DATE	47,069.72	
		<u> </u>	
	TOTAL FUND EQUITY		<u><u>47,069.72</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>379,075.00</u></u>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

DEVELOPMENT TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>						
94-3700-1000	INTEREST EARNINGS	7.13	41.82	.00	(41.82)	.0
94-3700-7000	MISCELLANEOUS REVENUE	.00	.00	650,000.00	650,000.00	.0
94-3700-8119	POSTER CONSTRUCTION	.00	163,527.90	.00	(163,527.90)	.0
TOTAL MISCELLANEOUS REVENUE		7.13	163,569.72	650,000.00	486,430.28	25.2
TOTAL FUND REVENUE		7.13	163,569.72	650,000.00	486,430.28	25.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

DEVELOPMENT TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEVELOPMENT TRUST EXPENDITUR</u>						
MATERIALS AND SERVICES:						
94-4900-6910	OTHER MISC. ACCOUNTS	.00	.00	650,000.00	650,000.00	.0
TOTAL MATERIAL AND SERVICES		.00	.00	650,000.00	650,000.00	.0
OTHER EXPENDITURES:						
94-4900-8100	J BROWN DEVELOPMENT LLC	.00	62,800.00	.00	(62,800.00)	.0
94-4900-8115	JOHN & HEIDI JACOBI	.00	53,700.00	.00	(53,700.00)	.0
TOTAL OTHER EXPENDITURES		.00	116,500.00	.00	(116,500.00)	.0
TOTAL DEVELOPMENT TRUST EXPEN		.00	116,500.00	650,000.00	533,500.00	17.9
TOTAL FUND EXPENDITURES		.00	116,500.00	650,000.00	533,500.00	17.9
NET REVENUE OVER EXPENDITURES		7.13	47,069.72	.00	(47,069.72)	.0