

**General Fund  
Financial Analysis  
As Of, And For the Six-Month Period Ending December, 2016**

**KPI Dashboard**

Indicator	Amount	Compared To Last Yr	Compared To Plan
Revenue	14,283,971		
Outlays	15,011,675		
Surplus of Revenues Over Outlays	(727,704)		
Non-Spendable Fund Balance	220,007		
Restricted Fund Balance	900,383		
Committed Fund Balance	250,000		
Assigned (Designated) Fund Balance	6,799,813		
Unassigned and Available Fund Balance	8,305,355		
<b>Total General Fund Balance</b>	<b>16,475,558</b>		

The General Fund is generally operating in accordance with plan. Timing differences in the recording of collected but not yet remitted sales taxes for the 4<sup>th</sup> fiscal quarter (second calendar year quarter) account for the timing difference. The General Fund's operating results are skewed by the receipt of 98% of property tax revenues in the first quarter. The General Fund is at its apex at the end of the first fiscal quarter and subsequently declines as the fiscal year progresses. Administration expects the General Fund to generate little, if any, surplus for the current fiscal year to be available for consideration for transfer to the Public Infrastructure Sinking Fund in FY2018. Administration anticipates that total outlays will be less than appropriations, but, revenues will also be less than forecast.

City and Borough of Sitka  
General Fund  
Income Statement  
For The Twelve-Month Period From July 1, 2016 to June 30, 2017  
(Unaudited)

	<u>Jul-Sep 2016</u>	<u>Oct-Dec 2016</u>	<u>Jan-Mar 2017</u>	<u>Apr-Jun 2017</u>	<u>FY2017 YTD</u>	<u>FY2016 YTD</u>	<u>Variance To FY2016 YTD</u>	<u>FY2017 Plan (S/L - 50.0%)</u>	<u>Variance To FY2017 Plan</u>
<b>Revenue:</b>									
Property Taxes	6,411,663	(56,952)	-	-	6,354,711	6,147,681	207,030	6,578,899	(224,188)
Sales Taxes	3,763,445	639,899	-	-	4,403,344	6,374,223	(1,970,879)	4,944,509	(541,165)
Bed Taxes	-	-	-	-	-	157,477	(157,477)	-	-
State Assistance	581,407	20,508	-	-	601,915	874,265	(272,350)	362,635	239,280
Federal Assistance	-	(15,360)	-	-	(15,360)	163,397	(178,757)	373,010	(388,370)
Transfer From Permanent Fund, Etc.	4,724	10,180	-	-	14,904	15,540	(636)	2,069,038	(2,054,134)
Interfund Billings	687,607	687,607	-	-	1,375,214	1,327,188	48,026	1,592,362	(217,148)
Other Operating Revenue	454,509	1,094,733	-	-	1,549,242	1,343,363	205,879	1,573,182	(23,940)
<b>Total Revenue:</b>	<b>11,903,355</b>	<b>2,380,615</b>	<b>-</b>	<b>-</b>	<b>14,283,971</b>	<b>16,403,134</b>	<b>(2,119,163)</b>	<b>17,493,634</b>	<b>(3,209,664)</b>
<b>Outlays:</b>									
Administrator	188,804	158,978	-	-	347,782	333,620	(14,162)	443,194	95,412
Attorney	134,625	236,906	-	-	371,531	203,398	(168,133)	153,217	(218,314)
Clerk	89,374	91,725	-	-	181,099	188,539	7,440	207,237	26,138
Finance	379,072	409,375	-	-	788,447	840,139	51,692	880,528	92,081
Assessing	85,525	86,249	-	-	171,774	156,476	(15,298)	236,908	65,134
Planning	90,011	99,776	-	-	189,787	156,278	(33,509)	235,890	46,103
General/Shared Expenses	361,803	150,983	-	-	512,786	598,670	85,884	381,061	(131,726)
Police	1,070,956	1,013,007	-	-	2,083,963	2,226,823	142,860	2,290,925	206,962
Fire	437,750	490,137	-	-	927,887	970,635	42,748	1,083,620	155,733
Public Works	810,311	881,588	-	-	1,691,899	1,749,366	57,467	2,320,224	628,325
Library	211,173	190,702	-	-	401,875	396,301	(5,574)	482,811	80,936
Centennial Building	112,514	117,197	-	-	229,711	223,577	(6,134)	281,498	51,787
Visitors Bureau/SR Citizen Center	29,675	27,371	-	-	57,046	38,103	(18,943)	47,424	(9,622)
Contingency	114,580	203,287	-	-	317,867	463,454	145,587	589,969	272,102
Debt Service	11,841	-	-	-	11,841	12,961	1,120	34,763	22,922
School Support	1,654,380	1,662,571	-	-	3,316,951	3,358,760	41,809	3,308,761	(8,191)
Hospital Support	(53,144)	162,573	-	-	109,429	-	(109,429)	78,096	(31,333)
Fixed Asset Acquisition	-	-	-	-	-	-	-	-	-
Transfers To Other Funds	1,650,000	1,650,000	-	-	3,300,000	3,332,000	32,000	3,300,000	-
	-	-	-	-	-	-	-	-	-
<b>Total Outlays:</b>	<b>7,379,250</b>	<b>7,632,425</b>	<b>-</b>	<b>-</b>	<b>15,011,675</b>	<b>15,249,100</b>	<b>237,425</b>	<b>16,356,124</b>	<b>1,344,449</b>
<b>Surplus/(Shortfall) of Revenues Over Outlays</b>	<b>4,524,105</b>	<b>(5,251,810)</b>	<b>-</b>	<b>-</b>	<b>(727,704)</b>	<b>1,154,034</b>	<b>(1,881,738)</b>	<b>1,137,511</b>	<b>(1,865,215)</b>
	38.01%	-220.61%			-5.09%	7.04%	-12.13%	6.50%	-11.60%
					<b>Controllable Costs:</b>	<b>11,699,834</b>			

**General Fund Balance**

Beginning Total General Fund Balance :	14,538,860	19,092,847	-	-	14,538,860	15,009,734	(470,874)
Surplus/(Shortfall) of Revenues Over Outlays:	4,524,105	(5,251,810)	-	-	(727,704)	1,154,034	(1,881,738)
Other balance sheet changes:	29,882	-	-	-	29,882	(128,979)	158,861
<b>Ending Total General Fund Balance:</b>	<b>19,092,847</b>	<b>13,841,037</b>	<b>-</b>	<b>-</b>	<b>13,841,037</b>	<b>16,034,789</b>	<b>(2,193,752)</b>

**General Fund Balance:**

<b>Total Assets:</b>	<b>19,229,536</b>	<b>16,364,661</b>			<b>16,364,661</b>	<b>16,559,926</b>	<b>(195,265.00)</b>
<b>Total Liabilities:</b>	<b>(136,689)</b>	<b>110,897</b>			<b>110,897</b>	<b>(393,287)</b>	<b>504,184.00</b>
<b>General Fund Balance:</b>	<b>19,092,847</b>	<b>16,475,558</b>			<b>16,475,558</b>	<b>16,166,639</b>	<b>308,919.00</b>

**General Fund Balance Detail:**

<b>Non-Spendable Fund Balance</b>	<b>467,717.00</b>	<b>220,007.00</b>			<b>220,007.00</b>	<b>517,717.00</b>	<b>(50,000.00)</b>
<b>Restricted Fund Balance</b>	<b>900,383.00</b>	<b>900,383.00</b>			<b>900,383.00</b>	<b>837,723.00</b>	<b>62,660.00</b>
<b>Committed Fund Balance</b>	<b>-</b>	<b>250,000.00</b>			<b>250,000.00</b>	<b>-</b>	<b>-</b>
<b>Assigned (Designated) Fund Balance</b>	<b>6,935,585.00</b>	<b>6,799,813.00</b>			<b>6,799,813.00</b>	<b>7,115,338.00</b>	<b>(179,753.00)</b>
Liquidity	6,242,260			6,422,013			
Emergency Response	563,325			563,325			
Encumbrances	130,000			130,000			
<b>Unassigned and Available Fund Balance</b>	<b>10,789,162</b>	<b>8,305,355</b>			<b>8,305,355</b>	<b>7,695,861</b>	<b>3,093,301.00</b>
<b>Total General Fund Balance:</b>	<b>19,092,847</b>	<b>16,475,558</b>			<b>16,475,558</b>	<b>16,166,639</b>	<b>2,926,208.00</b>

Fund 700 - General Capital Projects

Unspent Capital Project Working Capital Appropriations	Cash Beginning 7/1	2017 W/C Appropriations	12/31 Cash	Unbilled A/R	A/R	Expenses	A/P	Retainage	Other	YTD Working Capital
90576 - Easement/Trail Surveys	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90583 - City State Building Major Maintenance	\$ 34,331.96		\$ 34,331.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,331.96
50598 - Indian River Trail Extension	\$ 18,130.00		\$ 18,130.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,130.00
90679 - Baranof Warm Springs Trail & Stairway	\$ 4,400.00		\$ 4,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,400.00
90692 - Centennial Hall Reconstruction	\$ (1,497,037.77)		\$ 1,089,293.01	\$ -	\$ 227,963.74	\$ 3,251,776.50	\$ -	\$ 675,232.82	\$ -	\$ 642,023.93
90695 - Seawalk Part C	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90696 - Centennial Hall Parking Lot	\$ -		\$ (1,102.10)	\$ -	\$ -	\$ 1,102.10	\$ -	\$ -	\$ -	\$ (1,102.10)
90698 - Monastery Street Water & Sewer Main Replacement	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90732 - Hollywood Way W/WW/Paving	\$ -		\$ (400.00)	\$ -	\$ -	\$ 400.00	\$ -	\$ -	\$ -	\$ (400.00)
90735 - Verstovia Paving (Sirstad - Pherson)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90738 - Tony Hrebar Shooting Range Improvements	\$ 50,000.00		\$ 48,708.00	\$ -	\$ -	\$ 1,292.00	\$ -	\$ -	\$ 27,100.00	\$ 21,608.00
90739 - Sitka Library Expansion	\$ 435,608.69		\$ 39,715.06	\$ -	\$ -	\$ 68,329.81	\$ -	\$ -	\$ -	\$ 39,715.06
90740 - Nelson Logging Road	\$ (4,822.20)		\$ (61,074.28)	\$ -	\$ -	\$ 78,429.16	\$ -	\$ -	\$ -	\$ (61,074.28)
90741 - Baranof Warm Springs Dock	\$ (5,884.68)		\$ (655,429.84)	\$ -	\$ -	\$ 786,902.20	\$ -	\$ -	\$ -	\$ (655,429.84)
90742 - Sitka High School VOCED Facility	\$ 4,000.00		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90743 - Edgcombe Drive Reconstruction	\$ (103,379.16)		\$ (167,330.26)	\$ -	\$ -	\$ (122,968.88)	\$ -	\$ 243,663.25	\$ -	\$ (410,993.51)
90744 - Jeff Davis Street W/WW/Paving Improvements	\$ 224,736.22	110,000.00	\$ (211,243.44)	\$ -	\$ -	\$ 727,833.78	\$ -	\$ 33,825.68	\$ -	\$ (245,069.12)
90745 - Eagle Way & Old Harbor Mountain Road	\$ (44,656.66)		\$ (16,902.49)	\$ -	\$ -	\$ 22,025.73	\$ -	\$ -	\$ -	\$ (16,902.49)
90747 - Swan Lake Restoration	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90753 - Cross Trail Multi-Modal Pathway Phases 4 & 5	\$ (194,674.90)		\$ 0.00	\$ -	\$ -	\$ 2,286.50	\$ -	\$ -	\$ -	\$ 0.00
90766 - Baranof/Monastery W/WW/Paving	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90767 - Lake Street Storm Drain Rehabilitation	\$ 199,000.00		\$ 199,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,000.00
90772 - Gavan Street Utility & Street Improvements	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90801 - Sitka Paving FY17 Katlian Avenue	\$ 1,928,959.52	840,000.00	\$ 2,548,257.26	\$ -	\$ -	\$ 192,354.69	\$ -	\$ -	\$ -	\$ 2,548,257.26
90802 - Lincoln Street (Jeff Davis to Metlakatla)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90806 - Quarry Development	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90812 - Storm Drain Improvements	\$ 100,000.00		\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
90814 - Cross Trail Multi-Modal Pathway Phase 6	\$ (1,979.30)		\$ (487.99)	\$ -	\$ -	\$ 19,759.23	\$ -	\$ -	\$ -	\$ (487.99)
90820 - Davidoff & Peterson Storm Sewers	\$ -	350,000.00	\$ 349,963.38	\$ -	\$ -	\$ 36.62	\$ -	\$ -	\$ -	\$ 349,963.38
90821 - South Lake & West DeGroff Improvements	\$ -	200,000.00	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00
90831 - Wayfaring Signage	\$ -	150,000.00	\$ 116,783.16	\$ -	\$ -	\$ 33,216.84	\$ -	\$ -	\$ -	\$ 116,783.16
90832 - CAMAS Software	\$ -	282,300.00	\$ 282,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 282,300.00
Closed Project Funding Transferred in January	\$ 1,308,666.05	-	\$ 1,308,666.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,308,666.05
2.2 - No Job	\$ 171,092.57		\$ (222,991.14)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (222,991.14)
	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals:</b>	\$ 2,626,490.34	\$ 1,932,300.00	\$ 5,002,586.34	\$ -	\$ 227,963.74	\$ 5,062,776.28	\$ -	\$ 952,721.75	\$ 27,100.00	\$ 4,250,728.33

Purple Shading = Closed Job



# Income Statement

Through 12/31/16  
Summary Listing

Organization	Organization Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Governmental Funds</b>							
<b>Fund Type General Fund</b>							
<b>Fund 100 - General Fund</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
301	Property Tax	6,578,899.00	11,829.15	6,354,711.08	224,187.92	97	6,147,581.22
302	Sales Tax	10,854,994.00	229,788.31	4,403,344.27	6,451,649.73	41	6,374,223.01
303	Bed Tax	.00	.00	.00	.00	+++	157,477.11
310	State Revenue	847,896.00	14,310.66	601,915.19	245,980.81	71	874,265.44
315	Federal Revenue	678,200.00	(15,137.49)	(15,359.97)	693,559.97	(2)	163,397.30
320	Licenses & Permits	183,400.00	29,453.30	178,446.35	4,953.65	97	116,434.68
330	Services	916,230.00	47,160.04	537,486.59	378,743.41	59	507,318.62
340	Operating Revenue	735,000.00	143,372.34	305,487.51	429,512.49	42	233,837.34
360	Uses of Prop & Investment	818,900.00	68,831.47	440,623.84	378,276.16	54	394,883.41
370	Interfund Billings	2,895,203.00	229,202.41	1,375,214.46	1,519,988.54	47	1,327,187.54
380	Miscellaneous	206,800.00	5,610.30	87,197.17	119,602.83	42	92,701.89
390	Cash Basis Receipts	3,761,887.00	2,186.06	14,904.21	3,746,982.79	0	15,539.38
<b>Division 300 - Revenue Totals</b>		<b>\$28,477,409.00</b>	<b>\$766,606.55</b>	<b>\$14,283,970.70</b>	<b>\$14,193,438.30</b>	<b>50%</b>	<b>\$16,404,946.94</b>
<b>REVENUE TOTALS</b>		<b>\$28,477,409.00</b>	<b>\$766,606.55</b>	<b>\$14,283,970.70</b>	<b>\$14,193,438.30</b>	<b>50%</b>	<b>\$16,404,946.94</b>
<b>EXPENSE</b>							
<b>Division 500 - Administrative</b>							
900	Human Resources	307,600.42	23,579.18	142,740.84	164,859.58	46	140,949.73
001	Administrator & Assembly	805,806.74	54,985.10	347,781.74	458,025.00	43	333,619.25
002	Attorney	456,433.85	95,707.77	371,531.19	84,902.66	81	203,397.91
003	Municipal Clerk	414,472.72	26,439.94	181,099.40	233,373.32	44	188,539.00
004	Finance	1,761,056.01	120,020.09	788,447.49	972,608.52	45	840,138.93
005	Assessing	385,741.14	28,444.72	171,773.74	213,967.40	45	156,475.19
006	Planning	428,889.71	25,237.82	189,787.09	239,102.62	44	156,278.54
<b>Department 007 - General Office</b>							
801	100 Lincoln St Bldg	289,018.00	21,182.80	219,151.05	69,866.95	76	255,473.34
802	304 Lake St Building	162,103.00	18,319.55	82,841.34	79,261.66	51	85,754.10
<b>Department 007 - General Office Totals</b>		<b>\$451,121.00</b>	<b>\$39,502.35</b>	<b>\$301,992.39</b>	<b>\$149,128.61</b>	<b>67%</b>	<b>\$341,227.44</b>
008	Other Expenditures	485,803.00	22,378.81	210,793.52	275,009.48	43	257,441.98
<b>Division 500 - Administrative Totals</b>		<b>\$5,189,324.17</b>	<b>\$412,716.60</b>	<b>\$2,563,206.56</b>	<b>\$2,626,117.61</b>	<b>49%</b>	<b>\$2,477,118.24</b>
<b>Division 520 - Public Safety</b>							
<b>Department 021 - Police</b>							
800	Administration	845,982.40	60,051.38	389,887.67	456,094.73	46	435,485.62
803	Patrol	2,465,090.02	181,293.93	1,093,874.77	1,371,215.25	44	1,199,915.37
804	Services	537,220.13	43,503.96	245,999.64	291,220.49	46	217,483.22



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<b>Fund Category Governmental Funds</b>							
<b>Fund Type General Fund</b>							
<b>Fund 100 - General Fund</b>							
<b>EXPENSE</b>							
<b>Division 520 - Public Safety</b>							
<b>Department 021 - Police</b>							
805	Animal Control	139,004.81	12,921.60	62,906.75	76,098.06	45	63,884.92
806	Jail	571,651.68	46,994.76	284,340.65	287,311.03	50	305,700.75
810	Safety Boat	22,900.00	(4,122.52)	6,953.73	15,946.27	30	4,353.13
<b>Department 021 - Police Totals</b>		<b>\$4,581,849.04</b>	<b>\$340,643.11</b>	<b>\$2,083,963.21</b>	<b>\$2,497,885.83</b>	<b>45%</b>	<b>\$2,226,823.01</b>
<b>Department 022 - Fire Protection</b>							
800	Administration	444,262.55	26,941.53	199,400.08	244,862.47	45	284,315.60
807	Fire Station	1,144,487.75	98,140.02	508,788.59	635,699.16	44	476,914.56
808	Volunteers	41,800.00	15,944.55	56,896.34	(15,096.34)	136	55,148.08
<b>Department 022 - Fire Protection Totals</b>		<b>\$1,630,550.30</b>	<b>\$141,026.10</b>	<b>\$765,085.01</b>	<b>\$865,465.29</b>	<b>47%</b>	<b>\$816,378.24</b>
023	Ambulance	323,187.24	24,198.94	154,682.66	168,504.58	48	141,403.41
024	Search and Rescue	30,236.50	2,258.55	8,118.62	22,117.88	27	12,787.57
<b>Division 520 - Public Safety Totals</b>		<b>\$6,565,823.08</b>	<b>\$508,126.70</b>	<b>\$3,011,849.50</b>	<b>\$3,553,973.58</b>	<b>46%</b>	<b>\$3,197,392.23</b>
<b>Division 530 - Public Works</b>							
<b>Department 032 - Engineering</b>							
031	Administration	774,061.19	42,925.72	276,728.26	497,332.93	36	323,323.83
800	Administration	1,233,418.81	68,385.81	446,696.06	786,722.75	36	559,771.19
<b>Department 032 - Engineering Totals</b>		<b>\$1,233,418.81</b>	<b>\$68,385.81</b>	<b>\$446,696.06</b>	<b>\$786,722.75</b>	<b>36%</b>	<b>\$559,771.19</b>
<b>Department 033 - Streets</b>							
800	Administration	623,114.20	18,064.39	160,222.24	462,891.96	26	181,318.30
812	Street Repair	460,621.05	23,141.16	199,114.62	261,506.43	43	142,162.16
813	Drain Maintenance	15,000.00	9,973.89	51,007.40	(36,007.40)	340	46,680.61
814	Street Cleaning	.00	1,877.31	16,318.10	(16,318.10)	+++	25,913.14
815	Snow Removal	238,500.00	39,086.22	98,768.76	139,731.24	41	87,022.25
816	Street Signs	5,000.00	539.25	5,923.75	(923.75)	118	3,811.51
<b>Department 033 - Streets Totals</b>		<b>\$1,342,235.25</b>	<b>\$92,682.22</b>	<b>\$531,354.87</b>	<b>\$810,880.38</b>	<b>40%</b>	<b>\$486,907.97</b>
<b>Department 034 - Recreation</b>							
800	Administration	512,939.96	64,727.00	299,517.69	213,422.27	58	226,414.79
817	Grounds Maintenance	126,000.00	6,354.08	33,239.43	92,760.57	26	44,612.22
818	Parks & Ballfields	.00	.00	754.51	(754.51)	+++	.00
<b>Department 034 - Recreation Totals</b>		<b>\$638,939.96</b>	<b>\$71,081.08</b>	<b>\$333,511.63</b>	<b>\$305,428.33</b>	<b>52%</b>	<b>\$271,027.01</b>



# Income Statement

Through 12/31/16  
Summary Listing

Organization	Organization Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Governmental Funds</b>							
<b>Fund Type General Fund</b>							
<b>Fund 100 - General Fund</b>							
<b>EXPENSE</b>							
<b>Division 530 - Public Works</b>							
<b>Department 035 - Building Officials</b>							
800	Administration	229,933.46	17,737.71	103,608.54	126,324.92	45	108,344.03
<b>Department 035 - Building Officials Totals</b>		<b>\$229,933.46</b>	<b>\$17,737.71</b>	<b>\$103,608.54</b>	<b>\$126,324.92</b>	<b>45%</b>	<b>\$108,344.03</b>
<b>Division 530 - Public Works Totals</b>		<b>\$4,218,588.67</b>	<b>\$292,812.54</b>	<b>\$1,691,899.36</b>	<b>\$2,526,689.31</b>	<b>40%</b>	<b>\$1,749,374.03</b>
<b>Division 540 - Public Service</b>							
041	Library	877,838.54	69,659.44	401,875.27	475,963.27	46	395,300.20
043	Centennial Building	511,814.78	44,448.75	229,710.87	282,103.91	45	223,577.06
047	Senior Citizens	86,225.00	18,308.62	57,046.19	29,178.81	66	38,103.31
<b>Division 540 - Public Service Totals</b>		<b>\$1,475,878.32</b>	<b>\$132,416.81</b>	<b>\$688,632.33</b>	<b>\$787,245.99</b>	<b>47%</b>	<b>\$656,980.57</b>
<b>Division 545 - Contingency</b>							
050	Contingency	922,671.34	188,604.64	317,866.66	604,804.68	34	463,454.34
<b>Division 545 - Contingency Totals</b>		<b>\$922,671.34</b>	<b>\$188,604.64</b>	<b>\$317,866.66</b>	<b>\$604,804.68</b>	<b>34%</b>	<b>\$463,454.34</b>
<b>Division 550 - Other</b>							
<b>Department 650 - Debt Payments</b>							
951	General	63,206.00	.00	11,841.26	51,364.74	19	12,961.32
<b>Department 650 - Debt Payments Totals</b>		<b>\$63,206.00</b>	<b>\$0.00</b>	<b>\$11,841.26</b>	<b>\$51,364.74</b>	<b>19%</b>	<b>\$12,961.32</b>
<b>Department 660 - Support Payments</b>							
952	School	6,767,521.00	559,650.79	3,316,951.19	3,450,569.81	49	3,358,760.46
953	Hospital	265,621.00	162,573.37	109,429.00	156,192.00	41	.00
<b>Department 660 - Support Payments Totals</b>		<b>\$7,033,142.00</b>	<b>\$722,224.16</b>	<b>\$3,426,380.19</b>	<b>\$3,606,761.81</b>	<b>49%</b>	<b>\$3,358,760.46</b>
680	Transfer to Other Funds	4,534,833.00	150,000.00	3,300,000.00	1,234,833.00	73	3,332,000.00
<b>Division 550 - Other Totals</b>		<b>\$11,631,181.00</b>	<b>\$872,224.16</b>	<b>\$6,738,221.45</b>	<b>\$4,892,959.55</b>	<b>58%</b>	<b>\$6,703,721.78</b>
<b>EXPENSE TOTALS</b>		<b>\$30,003,466.58</b>	<b>\$2,406,901.45</b>	<b>\$15,011,675.86</b>	<b>\$14,991,790.72</b>	<b>50%</b>	<b>\$15,248,041.19</b>
<b>Fund 100 - General Fund Totals</b>							
REVENUE TOTALS		28,477,409.00	766,606.55	14,283,970.70	14,193,438.30	50%	16,404,946.94
EXPENSE TOTALS		30,003,466.58	2,406,901.45	15,011,675.86	14,991,790.72	50%	15,248,041.19
<b>Fund 100 - General Fund Net Gain (Loss)</b>		<b>(\$1,526,057.58)</b>	<b>(\$1,640,294.90)</b>	<b>(\$727,705.16)</b>	<b>\$798,352.42</b>	<b>48%</b>	<b>\$1,156,905.75</b>
<b>Fund Type General Fund Totals</b>							
REVENUE TOTALS		28,477,409.00	766,606.55	14,283,970.70	14,193,438.30	50%	16,404,946.94
EXPENSE TOTALS		30,003,466.58	2,406,901.45	15,011,675.86	14,991,790.72	50%	15,248,041.19



# Income Statement

Through 12/31/16

Summary Listing

Organization	Organization Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category	<b>Governmental Funds</b>						
	Fund Type <b>General Fund</b> Net Gain (Loss)	(\$1,526,057.58)	(\$1,640,294.90)	(\$727,705.16)	\$798,352.42	48%	\$1,156,905.75





# Income Statement

Through 12/31/16  
Summary Listing

Organization	Organization Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
<b>Fund Category Governmental Funds</b>							
<b>Fund Type Capital Projects Funds</b>							
<b>Fund 700 - Capital Projects-General</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
310	State Revenue	.00	.00	3,173,882.61	(3,173,882.61)	+++	3,593,198.13
315	Federal Revenue	.00	(.94)	19,270.30	(19,270.30)	+++	170,260.25
390	Cash Basis Receipts	1,932,300.00	432,300.00	1,932,300.00	.00	100	1,850,000.00
<b>Division 300 - Revenue Totals</b>		<b>\$1,932,300.00</b>	<b>\$432,299.06</b>	<b>\$5,125,452.91</b>	<b>(\$3,193,152.91)</b>	<b>265%</b>	<b>\$5,613,458.38</b>
<b>REVENUE TOTALS</b>		<b>\$1,932,300.00</b>	<b>\$432,299.06</b>	<b>\$5,125,452.91</b>	<b>(\$3,193,152.91)</b>	<b>265%</b>	<b>\$5,613,458.38</b>
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
630	Operations	2,948,635.12	414,172.08	5,062,776.28	(2,114,141.16)	172	9,262,305.91
670	Fixed Assets	.00	.00	30,149.64	(30,149.64)	+++	.00
680	Transfer to Other Funds	1,308,666.00	.00	.00	1,308,666.00	0	.00
<b>Division 600 - Operations Totals</b>		<b>\$4,257,301.12</b>	<b>\$414,172.08</b>	<b>\$5,092,925.92</b>	<b>(\$835,624.80)</b>	<b>120%</b>	<b>\$9,262,305.91</b>
<b>EXPENSE TOTALS</b>		<b>\$4,257,301.12</b>	<b>\$414,172.08</b>	<b>\$5,092,925.92</b>	<b>(\$835,624.80)</b>	<b>120%</b>	<b>\$9,262,305.91</b>
<b>Fund 700 - Capital Projects-General Totals</b>							
REVENUE TOTALS		1,932,300.00	432,299.06	5,125,452.91	(3,193,152.91)	265%	5,613,458.38
EXPENSE TOTALS		4,257,301.12	414,172.08	5,092,925.92	(835,624.80)	120%	9,262,305.91
<b>Fund 700 - Capital Projects-General Net Gain (Loss)</b>		<b>(\$2,325,001.12)</b>	<b>\$18,126.98</b>	<b>\$32,526.99</b>	<b>\$2,357,528.11</b>	<b>(1%)</b>	<b>(\$3,648,847.53)</b>
<b>Fund Type Capital Projects Funds Totals</b>							
REVENUE TOTALS		1,932,300.00	432,299.06	5,125,452.91	(3,193,152.91)	265%	5,613,458.38
EXPENSE TOTALS		4,257,301.12	414,172.08	5,092,925.92	(835,624.80)	120%	9,262,305.91
<b>Fund Type Capital Projects Funds Net Gain (Loss)</b>		<b>(\$2,325,001.12)</b>	<b>\$18,126.98</b>	<b>\$32,526.99</b>	<b>\$2,357,528.11</b>	<b>(1%)</b>	<b>(\$3,648,847.53)</b>
<b>Fund Category Governmental Funds Totals</b>							
REVENUE TOTALS		30,409,709.00	1,198,905.61	19,409,423.61	11,000,285.39	64%	22,018,405.32
EXPENSE TOTALS		34,260,767.70	2,821,073.53	20,104,601.78	14,156,165.92	59%	24,510,347.10
<b>Fund Category Governmental Funds Net Gain (Loss)</b>		<b>(\$3,851,058.70)</b>	<b>(\$1,622,167.92)</b>	<b>(\$695,178.17)</b>	<b>\$3,155,880.53</b>	<b>18%</b>	<b>(\$2,491,941.78)</b>
<b>Grand Totals</b>							
REVENUE TOTALS		30,409,709.00	1,198,905.61	19,409,423.61	11,000,285.39	64%	22,018,405.32
EXPENSE TOTALS		34,260,767.70	2,821,073.53	20,104,601.78	14,156,165.92	59%	24,510,347.10
<b>Grand Total Net Gain (Loss)</b>		<b>(\$3,851,058.70)</b>	<b>(\$1,622,167.92)</b>	<b>(\$695,178.17)</b>	<b>\$3,155,880.53</b>	<b>18%</b>	<b>(\$2,491,941.78)</b>



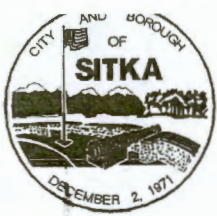
# Balance Sheet

Through 12/31/16

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
<b>Fund Category Governmental Funds</b>					
<b>Fund Type General Fund</b>					
<b>Fund 100 - General Fund</b>					
<b>ASSETS</b>					
<b>1010</b>	<b>Cash Drawers</b>				
1010.001	Petty Cash	825.00	825.00	.00	.00
1010.002	Cash Drawers	1,275.00	1,275.00	.00	.00
	<b>1010 - Cash Drawers Totals</b>	<b>\$2,100.00</b>	<b>\$2,100.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1020</b>	<b>Money Market - FNBA Trust</b>				
1020.001	Checking Account- General	7,997,358.48	4,855,160.56	3,142,197.92	64.72
1020.002	Checking Account-Payroll	(12,799.88)	(36,150.69)	23,350.81	64.59
1020.003	Checking Account-C Card	25,134.10	34,611.47	(9,477.37)	(27.38)
1020.005	Checking Acct - CC Harbor	.00	138,875.88	(138,875.88)	(100.00)
1020.010	Money Market - AML Pool	2,625,361.98	2,620,962.13	4,399.85	.17
1020.011	Money Market - FNBA Trust	7,394,928.79	10,580,896.61	(3,185,967.82)	(30.11)
	<b>1020 - Money Market - FNBA Trust Totals</b>	<b>\$18,029,983.47</b>	<b>\$18,194,355.96</b>	<b>(\$164,372.49)</b>	<b>(0.90%)</b>
<b>1025</b>	<b>Investments</b>				
1025.000	Investments	46,758,748.16	42,872,753.93	3,885,994.23	9.06
	<b>1025 - Investments Totals</b>	<b>\$46,758,748.16</b>	<b>\$42,872,753.93</b>	<b>\$3,885,994.23</b>	<b>9.06%</b>
<b>1027</b>	<b>Change in FMV-Investments</b>				
1027.000	Change in FMV-Investments	328,211.00	328,211.00	.00	.00
	<b>1027 - Change in FMV-Investments Totals</b>	<b>\$328,211.00</b>	<b>\$328,211.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1030</b>	<b>Investment-Central Trea.</b>				
1030.100	Investment-Central Trea.	(53,082,680.14)	(51,251,597.99)	(1,831,082.15)	(3.57)
	<b>1030 - Investment-Central Trea. Totals</b>	<b>(\$53,082,680.14)</b>	<b>(\$51,251,597.99)</b>	<b>(\$1,831,082.15)</b>	<b>(3.57%)</b>
<b>1050</b>	<b>Allowance - Doubtful Acct</b>				
1050.000	Accts Rec.-Misc Billing	19,506.97	32,774.37	(13,267.40)	(40.48)
1050.010	Accts Rec.-Utility Billing	48,853.46	49,292.94	(439.48)	(.89)
1050.025	Accts Rec.-Ambulance	158,177.61	128,533.43	29,644.18	23.06
1050.050	Accts Rec.-Collections	856,778.59	853,029.53	3,749.06	.44
1050.060	Accts Rec.- State	.00	24,380.77	(24,380.77)	(100.00)
1050.070	Accts Rec.- Federal	94,499.07	735,281.62	(640,782.55)	(87.15)
1050.080	Accts Rec.-Sales Tax	.00	2,580,854.30	(2,580,854.30)	(100.00)
1050.100	Interest Receivable	285,009.81	309,513.22	(24,503.41)	(7.92)
1050.200	Property Tax Receivable	100,973.02	45,649.81	55,323.21	121.19
1050.500	Interfund Receivable	100,000.00	100,000.00	.00	.00
1050.900	Allowance - Doubtful Acct	(856,778.59)	(853,029.53)	(3,749.06)	(.44)
	<b>1050 - Allowance - Doubtful Acct Totals</b>	<b>\$807,019.94</b>	<b>\$4,006,280.46</b>	<b>(\$3,199,260.52)</b>	<b>(79.86%)</b>
<b>1060</b>	<b>Advances to General Fund</b>				
1060.020	Advances to Other Funds	250,000.00	250,000.00	.00	.00



# Balance sheet

Through 12/31/16

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
<b>Fund Category Governmental Funds</b>					
<b>Fund Type General Fund</b>					
<b>Fund 100 - General Fund</b>					
<b>ASSETS</b>					
1060.040	Advances to General Fund	(240,685.00)	(240,685.00)	.00	.00
<b>1060 - Advances to General Fund Totals</b>		<b>\$9,315.00</b>	<b>\$9,315.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1070 Notes Receivable</b>					
1070.010	Notes Receivable	827,552.60	1,400,000.00	(572,447.40)	(40.89)
<b>1070 - Notes Receivable Totals</b>		<b>\$827,552.60</b>	<b>\$1,400,000.00</b>	<b>(\$572,447.40)</b>	<b>(40.89%)</b>
<b>1200 Prepaid Workers Compensation Insurance</b>					
1200.010	Prepaid Expenses	.00	7,883.34	(7,883.34)	(100.00)
1200.020	Prepaid Insurance	33,598.50	.00	33,598.50	+++
1200.030	Prepaid Workers Compensation Insurance	(13,591.38)	(26,336.36)	12,744.98	48.39
<b>1200 - Prepaid Workers Compensation Insurance Totals</b>		<b>\$20,007.12</b>	<b>(\$18,453.02)</b>	<b>\$38,460.14</b>	<b>208.42%</b>
<b>ASSETS TOTALS</b>		<b>\$13,700,257.15</b>	<b>\$15,542,965.34</b>	<b>(\$1,842,708.19)</b>	<b>(11.86%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
<b>2010 Pcard Liability</b>					
2010.005	Clearing Acct Collections	.00	561.50	(561.50)	(100.00)
2010.007	Clearing Acct Ut. Payment	.00	150.00	(150.00)	(100.00)
2010.008	Clearing Acct Harbors	(145,502.70)	.00	(145,502.70)	+++
2010.011	Clearing Acct Utility Donations	362.50	61.00	301.50	494.26
2010.025	Clearing Acct Ambulance	649.65	.00	649.65	+++
2010.040	Pcard Liability	(34,998.83)	154,143.23	(189,142.06)	(122.71)
<b>2010 - Pcard Liability Totals</b>		<b>(\$179,489.38)</b>	<b>\$154,915.73</b>	<b>(\$334,405.11)</b>	<b>(215.86%)</b>
<b>2020 Accounts Payable</b>					
2020.000	Accounts Payable	.00	250,533.99	(250,533.99)	(100.00)
<b>2020 - Accounts Payable Totals</b>		<b>\$0.00</b>	<b>\$250,533.99</b>	<b>(\$250,533.99)</b>	<b>(100.00%)</b>
<b>2023 Retainage Payable</b>					
2023.000	Retainage Payable	7,760.00	.00	7,760.00	+++
<b>2023 - Retainage Payable Totals</b>		<b>\$7,760.00</b>	<b>\$0.00</b>	<b>\$7,760.00</b>	<b>+++</b>
<b>2030 Refunds Payable</b>					
2030.000	Refunds Payable	325.86	.00	325.86	+++
<b>2030 - Refunds Payable Totals</b>		<b>\$325.86</b>	<b>\$0.00</b>	<b>\$325.86</b>	<b>+++</b>
<b>2040 Citation Surcharge - St.</b>					
2040.000	Citation Surcharge - St.	1,515.00	260.00	1,255.00	482.69
<b>2040 - Citation Surcharge - St. Totals</b>		<b>\$1,515.00</b>	<b>\$260.00</b>	<b>\$1,255.00</b>	<b>482.69%</b>
<b>2050 PERS Tier 4</b>					
2050.001	Accrued Salaries/Wages	.00	408,183.40	(408,183.40)	(100.00)



# Balance sheet

Through 12/31/16

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
<b>Fund Category Governmental Funds</b>					
<b>Fund Type General Fund</b>					
<b>Fund 100 - General Fund</b>					
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
2050.002	Medicare Tax Payable	.00	5,270.64	(5,270.64)	(100.00)
2050.004	PERS Payable	(17.50)	38,923.72	(38,941.22)	(100.04)
2050.005	SBS Insurance Payable	3.18	20.12	(16.94)	(84.19)
2050.007	Workers Comp Payable	.00	.01	(.01)	(100.00)
2050.010	Health Insurance Withheld	(1,503.74)	(1,657.88)	154.14	9.30
2050.011	Life Insurance Withheld	12.60	(16.20)	28.80	177.78
2050.012	SBS Annuities Payable	1,228.00	28,351.12	(27,123.12)	(95.67)
2050.013	Health - Employer Payable	(5,533.91)	(6,672.50)	1,138.59	17.06
2050.014	Life - Employer Payable	(1.34)	(1.69)	.35	20.71
2050.016	PERS Tier 4	.00	37,992.73	(37,992.73)	(100.00)
	<b>2050 - PERS Tier 4 Totals</b>	<b>(\$5,812.71)</b>	<b>\$510,393.47</b>	<b>(\$516,206.18)</b>	<b>(101.14%)</b>
<b>2070 Business leave Bank ASEA</b>					
2070.001	Business leave Bank PSEA	2,275.24	2,275.24	.00	.00
2070.002	Business leave Bank ASEA	3,282.77	3,282.77	.00	.00
	<b>2070 - Business leave Bank ASEA Totals</b>	<b>\$5,558.01</b>	<b>\$5,558.01</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2100 Deposits - Security Bonds</b>					
2100.001	Deposits - Sales Tax	21,393.19	19,659.19	1,734.00	8.82
2100.002	Deposits - Security Bonds	26,000.00	26,000.00	.00	.00
	<b>2100 - Deposits - Security Bonds Totals</b>	<b>\$47,393.19</b>	<b>\$45,659.19</b>	<b>\$1,734.00</b>	<b>3.80%</b>
<b>2700 Deferred Revenue-Prop Tax</b>					
2700.000	Deferred Revenue	4,722.94	5,170.65	(447.71)	(8.66)
2700.010	Deferred Revenue-Prop Tax	7,129.66	31,614.56	(24,484.90)	(77.45)
	<b>2700 - Deferred Revenue-Prop Tax Totals</b>	<b>\$11,852.60</b>	<b>\$36,785.21</b>	<b>(\$24,932.61)</b>	<b>(67.78%)</b>
	<b>LIABILITIES TOTALS</b>	<b>(\$110,897.43)</b>	<b>\$1,004,105.60</b>	<b>(\$1,115,003.03)</b>	<b>(111.04%)</b>
<b>FUND EQUITY</b>					
<b>2900 Committed for Landslide legal &amp; geotech</b>					
2900.010	Reserve for Encumbrances	(1,448,764.14)	(1,448,764.14)	.00	.00
2900.020	Reserve-Advances Other Fd	832,413.00	832,413.00	.00	.00
2900.070	Reserved Title III Funds	520,741.54	520,741.54	.00	.00
2900.100	Committed for Landslide legal & geotech	250,000.00	.00	250,000.00	+++
	<b>2900 - Committed for Landslide legal &amp; geotech Totals</b>	<b>\$154,390.40</b>	<b>(\$95,609.60)</b>	<b>\$250,000.00</b>	<b>261.48%</b>
<b>2910 Designated-E911</b>					
2910.100	Designated-E911	379,641.00	379,641.00	.00	.00
	<b>2910 - Designated-E911 Totals</b>	<b>\$379,641.00</b>	<b>\$379,641.00</b>	<b>\$0.00</b>	<b>0.00%</b>



# Balance sheet

Through 12/31/16

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	<b>Governmental Funds</b>				
Fund Type	<b>General Fund</b>				
Fund	<b>100 - General Fund</b>				
	FUND EQUITY				
<b>2920</b>	<b>Undesignated/Re. Earnings</b>				
2920.000	Undesignated/Re. Earnings	12,556,064.20	12,806,064.20	(250,000.00)	(1.95)
	<b>2920 - Undesignated/Re. Earnings Totals</b>	<b>\$12,556,064.20</b>	<b>\$12,806,064.20</b>	<b>(\$250,000.00)</b>	<b>(1.95%)</b>
<b>2965</b>	<b>P/Y Encumbrance Control</b>				
2965.000	P/Y Encumbrance Control	1,448,764.14	1,448,764.14	.00	.00
	<b>2965 - P/Y Encumbrance Control Totals</b>	<b>\$1,448,764.14</b>	<b>\$1,448,764.14</b>	<b>\$0.00</b>	<b>0.00%</b>
	FUND EQUITY TOTALS Prior to Current Year Changes	\$14,538,859.74	\$14,538,859.74	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(14,283,970.70)			
	Fund Expenses	15,011,675.86			
	FUND EQUITY TOTALS	\$13,811,154.58	\$14,538,859.74	(\$727,705.16)	(5.01%)
	LIABILITIES AND FUND EQUITY TOTALS	\$13,700,257.15	\$15,542,965.34	(\$1,842,708.19)	(11.86%)
	Fund <b>100 - General Fund</b> Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type <b>General Fund</b> Totals	\$0.00	\$0.00	\$0.00	+++



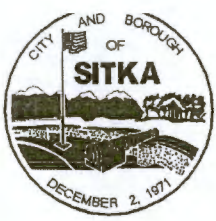
# Balance sheet

Through 12/31/16

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
<b>Fund Category Governmental Funds</b>					
<b>Fund Type Capital Projects Funds</b>					
<b>Fund 700 - Capital Projects-General</b>					
<b>ASSETS</b>					
<b>1030</b>	<b>Investment-Central Trea.</b>				
1030.100	Investment-Central Trea.	5,002,586.33	2,626,490.34	2,376,095.99	90.47
<b>1030 - Investment-Central Trea. Totals</b>		<b>\$5,002,586.33</b>	<b>\$2,626,490.34</b>	<b>\$2,376,095.99</b>	<b>90.47%</b>
<b>1050</b>	<b>Accts Rec.- Federal</b>				
1050.060	Accts Rec.- State	227,963.74	3,760,549.94	(3,532,586.20)	(93.94)
1050.070	Accts Rec.- Federal	.00	242,898.52	(242,898.52)	(100.00)
<b>1050 - Accts Rec.- Federal Totals</b>		<b>\$227,963.74</b>	<b>\$4,003,448.46</b>	<b>(\$3,775,484.72)</b>	<b>(94.31%)</b>
<b>1590</b>	<b>Construction in Progress</b>				
1590.000	Construction in Progress	18,413,656.08	18,443,805.72	(30,149.64)	(.16)
<b>1590 - Construction in Progress Totals</b>		<b>\$18,413,656.08</b>	<b>\$18,443,805.72</b>	<b>(\$30,149.64)</b>	<b>(0.16%)</b>
<b>ASSETS TOTALS</b>		<b>\$23,644,206.15</b>	<b>\$25,073,744.52</b>	<b>(\$1,429,538.37)</b>	<b>(5.70%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
<b>2020</b>	<b>Accounts Payable</b>				
2020.000	Accounts Payable	.00	1,369,769.14	(1,369,769.14)	(100.00)
<b>2020 - Accounts Payable Totals</b>		<b>\$0.00</b>	<b>\$1,369,769.14</b>	<b>(\$1,369,769.14)</b>	<b>(100.00%)</b>
<b>2023</b>	<b>Retainage Payable</b>				
2023.000	Retainage Payable	952,721.75	1,045,017.97	(92,296.22)	(8.83)
<b>2023 - Retainage Payable Totals</b>		<b>\$952,721.75</b>	<b>\$1,045,017.97</b>	<b>(\$92,296.22)</b>	<b>(8.83%)</b>
<b>2700</b>	<b>Deferred Revenue</b>				
2700.000	Deferred Revenue	27,100.00	27,100.00	.00	.00
<b>2700 - Deferred Revenue Totals</b>		<b>\$27,100.00</b>	<b>\$27,100.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>LIABILITIES TOTALS</b>		<b>\$979,821.75</b>	<b>\$2,441,887.11</b>	<b>(\$1,462,065.36)</b>	<b>(59.87%)</b>
<b>FUND EQUITY</b>					
<b>2800</b>	<b>Contributed Cap.-State</b>				
2800.001	Contributed Cap.-Federal	1,313,539.46	1,313,539.46	.00	.00
2800.002	Contributed Cap.-State	1,677,910.17	1,677,910.17	.00	.00
<b>2800 - Contributed Cap.-State Totals</b>		<b>\$2,991,449.63</b>	<b>\$2,991,449.63</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2900</b>	<b>Reserve for Encumbrances</b>				
2900.010	Reserve for Encumbrances	1,876,623.36	1,876,623.36	.00	.00
<b>2900 - Reserve for Encumbrances Totals</b>		<b>\$1,876,623.36</b>	<b>\$1,876,623.36</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2920</b>	<b>Undesignated/Re. Earnings</b>				
2920.000	Undesignated/Re. Earnings	(14,823,076.04)	(14,823,076.04)	.00	.00
<b>2920 - Undesignated/Re. Earnings Totals</b>		<b>(\$14,823,076.04)</b>	<b>(\$14,823,076.04)</b>	<b>\$0.00</b>	<b>0.00%</b>



# Balance sheet

Through 12/31/16

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	<b>Governmental Funds</b>				
Fund Type	<b>Capital Projects Funds</b>				
Fund	<b>700 - Capital Projects-General</b>				
	FUND EQUITY				
<b>2965</b>	<b>P/Y Encumbrance Control</b>				
2965.000	P/Y Encumbrance Control	(1,876,623.90)	(1,876,623.90)	.00	.00
	<b>2965 - P/Y Encumbrance Control Totals</b>	<b>(\$1,876,623.90)</b>	<b>(\$1,876,623.90)</b>	<b>\$0.00</b>	<b>0.00%</b>
	FUND EQUITY TOTALS Prior to Current Year Changes	(\$11,831,626.95)	(\$11,831,626.95)	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(5,125,452.91)			
	Fund Expenses	5,092,925.92			
	FUND EQUITY TOTALS	(\$11,799,099.96)	(\$11,831,626.95)	\$32,526.99	0.27%
	LIABILITIES AND FUND EQUITY TOTALS	(\$10,819,278.21)	(\$9,389,739.84)	(\$1,429,538.37)	(15.22%)
Fund	<b>700 - Capital Projects-General Totals</b>	<b>\$34,463,484.36</b>	<b>\$34,463,484.36</b>	<b>\$0.00</b>	<b>0.00%</b>
Fund Type	<b>Capital Projects Funds Totals</b>	<b>\$34,463,484.36</b>	<b>\$34,463,484.36</b>	<b>\$0.00</b>	<b>0.00%</b>
Fund Category	<b>Governmental Funds Totals</b>	<b>\$34,463,484.36</b>	<b>\$34,463,484.36</b>	<b>\$0.00</b>	<b>0.00%</b>
	Grand Totals	\$34,463,484.36	\$34,463,484.36	\$0.00	0.00%