





















Building Maintenance Fund
Financial Analysis
As Of, And For the Nine-Month Period Ending March, 2017

KPI Dashboard

Indicator	Amount	Compared To Last Yr	Compared To Plan
Revenue	292,949		
Earnings Before Interest	(88,399)		
Earnings Before Interest and Depreciation	(87,739)		
Net Income	(33,487)		
Total Working Capital	1,813,886		
Sinking Fund & Repair Reserve	1,713,886		
Working Capital Appropriated For Projects & Unspent Bond Proceeds	0		
Undesignated Working Capital	100,000		
Days Cash on Hand, Total Working Capital	1,304.38		
Days Cash on Hand, Undesignated Working Capital	71.91		

The Building Maintenance Fund is operating in accordance with plan. Even though revenues do not compare favorably with plan or prior year, operating costs are significantly lower.

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

	Jul-Sep 2016	Oct-Dec 2016	Jan-Mar 2017	Apr-Jun 2017	FY2017 YTD	FY2016 YTD	Variance To FY2016 YTD	FY2017 Plan (\$/L - 75.00%)	Variance To FY2017 Plan
Revenue:									
Building Maintenance Charges	90,693	109,536	92,720	-	292,949	355,020	(62,071)	535,950	(243,001)
Other Operating Revenue	-	-	-	-	-	-	-	-	-
Total Revenue:	90,693	109,536	92,720	-	292,949	355,020	(62,071)	535,950	(243,001)
Cost of Sales:									
Operations	113,190	102,015	129,891	-	345,096	420,736	75,640	670,406	325,310
Depreciation	220	220	220	-	660	1,267	607	660	-
Total Cost of Sales:	113,410	102,235	130,111	-	345,756	422,003	76,247	671,066	325,310
Gross Margin:	(22,717) -25.05%	7,301 6.67%	(37,391) -40.33%	-	(52,807) -18.03%	(66,983) -18.87%	14,176 0.84%	(135,116) -25.21%	82,309 7.18%
Selling and Administrative Expenses	(7,865)	10,643	32,814	-	35,592	79,627	44,035	30,449	(5,144)
Earnings Before Interest (EBI):	(14,852) -16.38%	(3,342) -3.05%	(70,205) -75.72%	-	(88,399) -30.18%	(146,610) -41.30%	58,211 11.12%	(165,564) -30.89%	77,165 0.72%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	18,102	19,790	17,020	-	54,912	61,243	(6,331)	43,350	11,562
Interest Expense:	-	-	-	-	-	-	-	-	-
Total Non-operating Revenue & Expense:	18,102	19,790	17,020	-	54,912	61,243	(6,331)	43,350	11,562
Net Income:	3,250 3.58%	16,448 15.02%	(53,185) -57.36%	-	(33,487) -11.43%	(85,367) -24.05%	51,880 -83.58%	(122,214) -22.80%	88,727 11.37%
Earnings Before Interest and Depreciation (EBID):	(14,632) -16.13%	(3,122) -2.85%	(69,985) -75.48%	-	(87,739) -29.95%	(145,343) -40.94%	57,604 10.99%	(164,904) -30.77%	77,165 0.82%
<u>Debt Principal Coverage</u>									
Simple Cash Flow (Net Income Plus Depreciation)	3,470	16,668	(52,965)	-	(32,827)	(84,100)	51,273	(121,554)	88,727
Debt Principal	-	-	-	-	-	-	-	-	-
Debt Principal Coverage Surplus/Deficit	3,470	16,668	(52,965)	-	(32,827)	(84,100)	51,273	(121,554)	88,727
Debt Principal Coverage Percentage	0.00%	0.00%	0.00%	0.00%	100%	100%	100%	100%	0%
<u>Simple Asset Replacement Coverage</u>									
Debt Principal Coverage Surplus/Deficit (From Above)	3,470	16,668	(52,965)	-	(32,827)	(84,100)	51,273	(121,554)	88,727
Depreciation	220	220	220	-	660	1,267	(607)	660	-
Cash Accumulated For/(Taken From) Asset Replacement	3,250	16,448	(53,185)	-	(33,487)	(85,367)	51,880	(122,214)	88,727

Working Capital

Cash Flow:

Net Income Plus Depreciation Less Principal CapEx, Accruals, and other Balance Sheet Changes	3,250	16,448	(53,185)	-	(33,487)	(84,100)	50,613	(122,214)	88,727
Increase in (Decrease in) Working Capital	219	311	128	-	658	-	658	658	-
	3,469	16,759	(53,057)	-	(32,829)	(84,100)	51,271	(121,556)	88,727
Plus Beginning Total Working Capital	1,846,715	1,850,184	1,866,943	100,000	1,846,715	1,934,483	(87,768)	1,846,715	-
Equals Ending Total Working Capital:	1,850,184	1,866,943	1,813,886		1,813,886	1,850,383	(36,497)	1,725,159	88,727

Working Capital Detail:

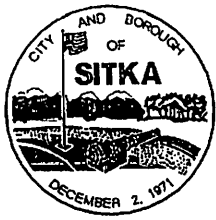
Sinking Fund & Repair Reserve	1,750,184	1,766,943	1,713,886		1,713,886
Working Capital Designated for CapEx	-	-	-	-	-
Undesignated Working Capital	100,000	100,000	100,000	100,000	100,000
Total Working Capital:	1,850,184	1,866,943	1,813,886	-	1,813,886

Days On Hand Annual Cash Outlays in Total Working Capital:	1,602.94	1,512.17	1,017.28		1,304.38
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Days On Hand Annual Cash Outlays in Total Working Capital Less Repair Reserve:	86.64	81.00	56.08		71.91
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Days On Hand Annual Cash Outlays in Undesignated Working Capital	86.64	81.00	56.08		71.91
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Working C Current Assets	1,864,522	1,881,281	1,828,224	-	1,828,224
Current Liabilities	(14,338)	(14,338)	(14,338)	-	(14,338)
CPLTD	-	-	-	-	-
Total Working Capital	1,850,184	1,866,943	1,813,886	-	1,813,886



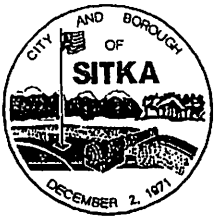
Income Statement

Through 03/31/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 320 - Building Maintenance Fund							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3491	Jobbing-Labor						
3491.000	Jobbing-Labor	714,600.00	95,407.21	262,948.54	451,651.46	37	355,019.78
	3491 - Jobbing-Labor Totals	\$714,600.00	\$95,407.21	\$262,948.54	\$451,651.46	37%	\$355,019.78
	Department 340 - Operating Revenue Totals	\$714,600.00	\$95,407.21	\$262,948.54	\$451,651.46	37%	\$355,019.78
Department 360 - Uses of Prop & Investment							
3610	Interest Income						
3610.000	Interest Income	20,300.00	2,847.73	27,741.29	(7,441.29)	137	32,629.48
	3610 - Interest Income Totals	\$20,300.00	\$2,847.73	\$27,741.29	(\$7,441.29)	137%	\$32,629.48
	Department 360 - Uses of Prop & Investment Totals	\$20,300.00	\$2,847.73	\$27,741.29	(\$7,441.29)	137%	\$32,629.48
Department 370 - Interfund Billings							
3701	General Fnd Interfnd Bill						
3701.100	General Fnd Interfnd Bill	.00	.00	30,000.00	(30,000.00)	+++	.00
	3701 - General Fnd Interfnd Bill Totals	\$0.00	\$0.00	\$30,000.00	(\$30,000.00)	+++	\$0.00
	Department 370 - Interfund Billings Totals	\$0.00	\$0.00	\$30,000.00	(\$30,000.00)	+++	\$0.00
Department 390 - Cash Basis Receipts							
3950	Transfer In SE Econ Dev						
3950.171	Transfer In SE Econ Dev	37,500.00	2,830.43	27,170.72	10,329.28	72	28,613.65
	3950 - Transfer In SE Econ Dev Totals	\$37,500.00	\$2,830.43	\$27,170.72	\$10,329.28	72%	\$28,613.65
	Department 390 - Cash Basis Receipts Totals	\$37,500.00	\$2,830.43	\$27,170.72	\$10,329.28	72%	\$28,613.65
	Division 300 - Revenue Totals	\$772,400.00	\$101,085.37	\$347,860.55	\$424,539.45	45%	\$416,262.91
	REVENUE TOTALS	\$772,400.00	\$101,085.37	\$347,860.55	\$424,539.45	45%	\$416,262.91
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110	Holidays						
5110.001	Regular Salaries/Wages	.00	6,627.68	18,653.20	(18,653.20)	+++	.00
5110.002	Holidays	.00	288.16	864.48	(864.48)	+++	.00
	5110 - Holidays Totals	\$0.00	\$6,915.84	\$19,517.68	(\$19,517.68)	+++	\$0.00
5120	Workmen's Compensation						
5120.001	Annual Leave	.00	1,664.12	3,681.24	(3,681.24)	+++	288.24
5120.002	SBS	.00	527.48	1,428.21	(1,428.21)	+++	.00
5120.003	Medicare	.00	124.77	337.84	(337.84)	+++	.00
5120.004	PERS	.00	1,887.59	5,103.76	(5,103.76)	+++	.00



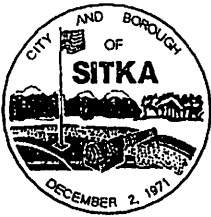
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Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5120.005	Health Insurance	.00	2,372.05	9,488.20	(9,488.20)	+++	.00
5120.006	Life Insurance	.00	.67	2.68	(2.68)	+++	.00
5120.007	Workmen's Compensation	.00	49.06	132.83	(132.83)	+++	.00
5120 - Workmen's Compensation Totals		\$0.00	\$6,625.74	\$20,174.76	(\$20,174.76)	+++	\$288.24
5201 Training and Travel							
5201.000	Training and Travel	4,700.00	.00	181.00	4,519.00	4	1,483.54
5201 - Training and Travel Totals		\$4,700.00	\$0.00	\$181.00	\$4,519.00	4%	\$1,483.54
5202 Uniforms							
5202.000	Uniforms	450.00	.00	212.88	237.12	47	.00
5202 - Uniforms Totals		\$450.00	\$0.00	\$212.88	\$237.12	47%	\$0.00
5204 Cell Phone Stipend							
5204.000	Telephone	1,500.00	40.00	120.00	1,380.00	8	270.00
5204.001	Cell Phone Stipend	300.00	25.00	100.00	200.00	33	.00
5204 - Cell Phone Stipend Totals		\$1,800.00	\$65.00	\$220.00	\$1,580.00	12%	\$270.00
5205 Insurance							
5205.000	Insurance	980.00	64.45	580.05	399.95	59	556.65
5205 - Insurance Totals		\$980.00	\$64.45	\$580.05	\$399.95	59%	\$556.65
5206 Supplies							
5206.000	Supplies	.00	.00	124.00	(124.00)	+++	201.14
5206 - Supplies Totals		\$0.00	\$0.00	\$124.00	(\$124.00)	+++	\$201.14
5207 Repairs & Maintenance							
5207.000	Repairs & Maintenance	.00	.00	.00	.00	+++	4,699.54
5207 - Repairs & Maintenance Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$4,699.54
5208 Bldg Repair & Maint							
5208.000	Bldg Repair & Maint	.00	.00	.00	.00	+++	4,478.43
5208 - Bldg Repair & Maint Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$4,478.43
5211 Data Processing Fees							
5211.000	Data Processing Fees	11,943.00	995.25	8,957.25	2,985.75	75	8,352.00
5211 - Data Processing Fees Totals		\$11,943.00	\$995.25	\$8,957.25	\$2,985.75	75%	\$8,352.00
5212 Contracted/Purchased Serv							
5212.000	Contracted/Purchased Serv	2,300.00	582.75	2,711.35	(411.35)	118	1,576.74
5212 - Contracted/Purchased Serv Totals		\$2,300.00	\$582.75	\$2,711.35	(\$411.35)	118%	\$1,576.74



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Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
Interdepartment Services							
5214	Interdepartment Services	.00	87.94	132.63	(132.63)	+++	68,184.00
5214 - Interdepartment Services Totals		\$0.00	\$87.94	\$132.63	(\$132.63)	+++	\$68,184.00
Transportation/Vehicles							
5221	Transportation/Vehicles	14,500.00	(1,873.30)	(19,266.51)	33,766.51	(133)	(12,255.05)
5221 - Transportation/Vehicles Totals		\$14,500.00	(\$1,873.30)	(\$19,266.51)	\$33,766.51	(133%)	(\$12,255.05)
Tools & Small Equipment							
5223	Tools & Small Equipment	3,200.00	.00	260.00	2,940.00	8	910.69
5223 - Tools & Small Equipment Totals		\$3,200.00	\$0.00	\$260.00	\$2,940.00	8%	\$910.69
Dues & Publications							
5224	Dues & Publications	325.00	.00	.00	325.00	0	.00
5224 - Dues & Publications Totals		\$325.00	\$0.00	\$0.00	\$325.00	0%	\$0.00
Advertising							
5226	Advertising	400.00	.00	1,365.15	(965.15)	341	184.25
5226 - Advertising Totals		\$400.00	\$0.00	\$1,365.15	(\$965.15)	341%	\$184.25
Other Expenses							
5290	Other Expenses	.00	.00	422.02	(422.02)	+++	696.39
5290 - Other Expenses Totals		\$0.00	\$0.00	\$422.02	(\$422.02)	+++	\$696.39
Department 601 - Administration Totals		\$40,598.00	\$13,463.67	\$35,592.26	\$5,005.74	88%	\$79,626.56
Department 630 - Operations							
Temp Wages							
5110	Regular Salaries/Wages	221,943.47	34,206.81	98,640.07	123,303.40	44	105,605.51
5110.001	Holidays	.00	1,183.52	4,006.32	(4,006.32)	+++	5,226.60
5110.002	Sick Leave	.00	415.68	4,972.64	(4,972.64)	+++	5,420.71
5110.003	Overtime	7,500.00	1,358.16	5,492.26	2,007.74	73	6,847.27
5110.004	Temp Wages	3,534.00	.00	.00	3,534.00	0	.00
5110.005	5110 - Temp Wages Totals	\$232,977.47	\$37,164.17	\$113,111.29	\$119,866.18	49%	\$123,100.09
Workmen's Compensation							
5120	Annual Leave	7,425.00	1,552.16	9,840.80	(2,415.80)	133	15,905.33
5120.001	SBS	14,675.19	2,374.85	7,555.35	7,119.84	51	8,533.31
5120.002	Medicare	3,471.33	561.74	1,787.15	1,684.18	51	2,018.45
5120.003	PERS	45,132.60	3,638.85	21,382.39	23,750.21	47	29,601.58
5120.004	Health Insurance	75,870.00	3,972.27	29,795.83	46,074.17	39	39,201.18
5120.005							



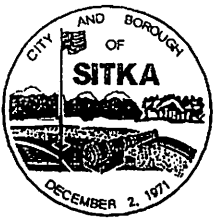
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Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5120.006	Life Insurance	22.20	2.36	15.61	6.59	70	20.19
5120.007	Workmen's Compensation	15,838.96	1,134.72	6,685.12	9,153.84	42	7,926.82
5120 - Workmen's Compensation Totals		\$162,435.28	\$13,236.95	\$77,062.25	\$85,373.03	47%	\$103,206.86
5201	Training and Travel						
5201.000	Training and Travel	.00	.00	.00	.00	+++	250.00
5201 - Training and Travel Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$250.00
5202	Uniforms						
5202.000	Uniforms	.00	.00	.00	.00	+++	187.38
5202 - Uniforms Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$187.38
5204	Cell Phone Stipend						
5204.001	Cell Phone Stipend	.00	25.00	300.00	(300.00)	+++	200.00
5204 - Cell Phone Stipend Totals		\$0.00	\$25.00	\$300.00	(\$300.00)	+++	\$200.00
5206	Supplies						
5206.000	Supplies	8,000.00	3,584.46	19,517.99	(11,517.99)	244	1,692.24
5206 - Supplies Totals		\$8,000.00	\$3,584.46	\$19,517.99	(\$11,517.99)	244%	\$1,692.24
5207	Repairs & Maintenance						
5207.000	Repairs & Maintenance	48,037.36	279.17	7,372.31	40,665.05	15	24,111.29
5207 - Repairs & Maintenance Totals		\$48,037.36	\$279.17	\$7,372.31	\$40,665.05	15%	\$24,111.29
5208	Bldg Repair & Maint						
5208.000	Bldg Repair & Maint	.00	.00	408.21	(408.21)	+++	58,562.71
5208 - Bldg Repair & Maint Totals		\$0.00	\$0.00	\$408.21	(\$408.21)	+++	\$58,562.71
5212	Contracted/Purchased Serv						
5212.000	Contracted/Purchased Serv	438,039.00	24,243.75	102,123.85	335,915.15	23	71,919.30
5212 - Contracted/Purchased Serv Totals		\$438,039.00	\$24,243.75	\$102,123.85	\$335,915.15	23%	\$71,919.30
5221	Transportation/Vehicles						
5221.000	Transportation/Vehicles	.00	2,688.00	24,912.00	(24,912.00)	+++	35,895.00
5221 - Transportation/Vehicles Totals		\$0.00	\$2,688.00	\$24,912.00	(\$24,912.00)	+++	\$35,895.00
5223	Tools & Small Equipment						
5223.000	Tools & Small Equipment	.00	.00	190.14	(190.14)	+++	81.81
5223 - Tools & Small Equipment Totals		\$0.00	\$0.00	\$190.14	(\$190.14)	+++	\$81.81
5227	Rent-Equipment						
5227.002	Rent-Equipment	2,500.00	90.00	90.00	2,410.00	4	1,427.49
5227 - Rent-Equipment Totals		\$2,500.00	\$90.00	\$90.00	\$2,410.00	4%	\$1,427.49



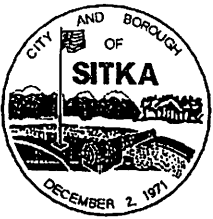
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Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 320 - Building Maintenance Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5290	Other Expenses						
5290.000	Other Expenses	950.00	8.36	8.36	941.64	1	102.04
	5290 - Other Expenses Totals	\$950.00	\$8.36	\$8.36	\$941.64	1%	\$102.04
	Department 630 - Operations Totals	\$892,939.11	\$81,319.86	\$345,096.40	\$547,842.71	39%	\$420,736.21
Department 640 - Depreciation/Amortization							
6206 Depreciation-Machinery							
6206.000	Depreciation-Machinery	.00	.00	.00	.00	+++	1,266.57
	6206 - Depreciation-Machinery Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,266.57
	Department 640 - Depreciation/Amortization Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,266.57
	Division 600 - Operations Totals	\$933,537.11	\$94,783.53	\$380,688.66	\$552,848.45	41%	\$501,629.34
Division 640 - Depreciation/Amortization							
6206 Depreciation-Machinery							
6206.000	Depreciation-Machinery	.00	73.35	660.15	(660.15)	+++	.00
	6206 - Depreciation-Machinery Totals	\$0.00	\$73.35	\$660.15	(\$660.15)	+++	\$0.00
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$73.35	\$660.15	(\$660.15)	+++	\$0.00
	EXPENSE TOTALS	\$933,537.11	\$94,856.88	\$381,348.81	\$552,188.30	41%	\$501,629.34
	Fund 320 - Building Maintenance Fund Totals						
	REVENUE TOTALS	772,400.00	101,085.37	347,860.55	424,539.45	45%	416,262.91
	EXPENSE TOTALS	933,537.11	94,856.88	381,348.81	552,188.30	41%	501,629.34
	Fund 320 - Building Maintenance Fund Net Gain (Loss)	(\$161,137.11)	\$6,228.49	(\$33,488.26)	\$127,648.85	21%	(\$85,366.43)
	Fund Type Internal Service Funds Totals						
	REVENUE TOTALS	772,400.00	101,085.37	347,860.55	424,539.45	45%	416,262.91
	EXPENSE TOTALS	933,537.11	94,856.88	381,348.81	552,188.30	41%	501,629.34
	Fund Type Internal Service Funds Net Gain (Loss)	(\$161,137.11)	\$6,228.49	(\$33,488.26)	\$127,648.85	21%	(\$85,366.43)



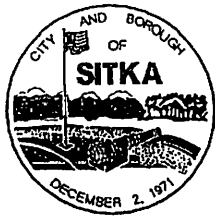
Income Statement

Through 03/31/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year YTD Total
	Fund Category Proprietary Funds Totals						
	REVENUE TOTALS	772,400.00	101,085.37	347,860.55	424,539.45	45%	416,262.91
	EXPENSE TOTALS	933,537.11	94,856.88	381,348.81	552,188.30	41%	501,629.34
	Fund Category Proprietary Funds Net Gain (Loss)	(\$161,137.11)	\$6,228.49	(\$33,488.26)	\$127,648.85	21%	(\$85,366.43)
	Grand Totals						
	REVENUE TOTALS	772,400.00	101,085.37	347,860.55	424,539.45	45%	416,262.91
	EXPENSE TOTALS	933,537.11	94,856.88	381,348.81	552,188.30	41%	501,629.34
	Grand Total Net Gain (Loss)	(\$161,137.11)	\$6,228.49	(\$33,488.26)	\$127,648.85	21%	(\$85,366.43)



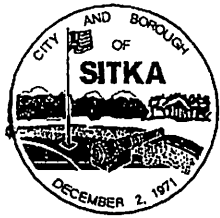
Balance Sheet

Through 03/31/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Internal Service Funds					
Fund 320 - Building Maintenance Fund					
ASSETS					
1027	Change in FMV-Investments				
1027.000	Change in FMV-Investments	47,042.00	44,740.00	2,302.00	5.15
	1027 - Change in FMV-Investments Totals	\$47,042.00	\$44,740.00	\$2,302.00	5.15%
1030	Investment-Central Trea.				
1030.100	Investment-Central Trea.	1,774,146.69	1,821,888.06	(47,741.37)	(2.62)
	1030 - Investment-Central Trea. Totals	\$1,774,146.69	\$1,821,888.06	(\$47,741.37)	(2.62%)
1200	Prepaid Workers Compensation Insurance				
1200.020	Prepaid Insurance	193.31	185.56	7.75	4.18
1200.030	Prepaid Workers Compensation Insurance	6,841.56	3,906.68	2,934.88	75.12
	1200 - Prepaid Workers Compensation Insurance Totals	\$7,034.87	\$4,092.24	\$2,942.63	71.91%
1550	Machinery & Equipment				
1550.000	Machinery & Equipment	32,459.24	32,459.24	.00	.00
	1550 - Machinery & Equipment Totals	\$32,459.24	\$32,459.24	\$0.00	0.00%
1650	Accumulated Depr Equipmnt				
1650.000	Accumulated Depr Equipmnt	(24,757.72)	(24,483.85)	(273.87)	(1.12)
	1650 - Accumulated Depr Equipmnt Totals	(\$24,757.72)	(\$24,483.85)	(\$273.87)	(1.12%)
1825	Deferred Outflow Pension				
1825.000	Deferred Outflow Pension	50,157.00	29,641.00	20,516.00	69.21
	1825 - Deferred Outflow Pension Totals	\$50,157.00	\$29,641.00	\$20,516.00	69.21%
	ASSETS TOTALS	\$1,886,082.08	\$1,908,336.69	(\$22,254.61)	(1.17%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2060	Compensated Absences Pay.				
2060.000	Compensated Absences Pay.	14,337.61	20,337.45	(5,999.84)	(29.50)
	2060 - Compensated Absences Pay. Totals	\$14,337.61	\$20,337.45	(\$5,999.84)	(29.50%)
2500	Net Pension Liability				
2500.900	Net Pension Liability	284,516.00	226,308.00	58,208.00	25.72
	2500 - Net Pension Liability Totals	\$284,516.00	\$226,308.00	\$58,208.00	25.72%
2700	Deferred Inflow Pension				
2700.300	Deferred Inflow Pension	5,037.00	26,146.00	(21,109.00)	(80.74)
	2700 - Deferred Inflow Pension Totals	\$5,037.00	\$26,146.00	(\$21,109.00)	(80.74%)
	LIABILITIES TOTALS	\$303,890.61	\$272,791.45	\$31,099.16	11.40%
FUND EQUITY					
2900	Reserve for Encumbrances				
2900.010	Reserve for Encumbrances	(17,407.09)	(17,407.09)	.00	.00
	2900 - Reserve for Encumbrances Totals	(\$17,407.09)	(\$17,407.09)	\$0.00	0.00%



Balance Sheet

Through 03/31/17

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year YTD Total	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Internal Service Funds				
Fund	320 - Building Maintenance Fund				
	FUND EQUITY				
2910	Designated-Future Expend.				
2910.120	Designated-Future Expend.	(8,400.00)	(8,400.00)	.00	.00
	2910 - Designated-Future Expend. Totals	(\$8,400.00)	(\$8,400.00)	\$0.00	0.00%
2920	Undesignated/Re. Earnings				
2920.000	Undesignated/Re. Earnings	1,624,080.71	1,729,312.65	(105,231.94)	(6.09)
	2920 - Undesignated/Re. Earnings Totals	\$1,624,080.71	\$1,729,312.65	(\$105,231.94)	(6.09%)
2965	P/Y Encumbrance Control				
2965.000	P/Y Encumbrance Control	17,406.11	17,406.11	.00	.00
	2965 - P/Y Encumbrance Control Totals	\$17,406.11	\$17,406.11	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$1,615,679.73	\$1,720,911.67	(\$105,231.94)	(6.11%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(347,860.55)			
	Fund Expenses	381,348.81			
	FUND EQUITY TOTALS	\$1,582,191.47	\$1,720,911.67	(\$138,720.20)	(8.06%)
	LIABILITIES AND FUND EQUITY TOTALS	\$1,886,082.08	\$1,993,703.12	(\$107,621.04)	(5.40%)
Fund	320 - Building Maintenance Fund Totals	\$0.00	(\$85,366.43)	\$85,366.43	100.00%
Fund Type	Internal Service Funds Totals	\$0.00	(\$85,366.43)	\$85,366.43	100.00%
Fund Category	Proprietary Funds Totals	\$0.00	(\$85,366.43)	\$85,366.43	100.00%
	Grand Totals	\$0.00	(\$85,366.43)	\$85,366.43	100.00%