
















## Building Maintenance Fund

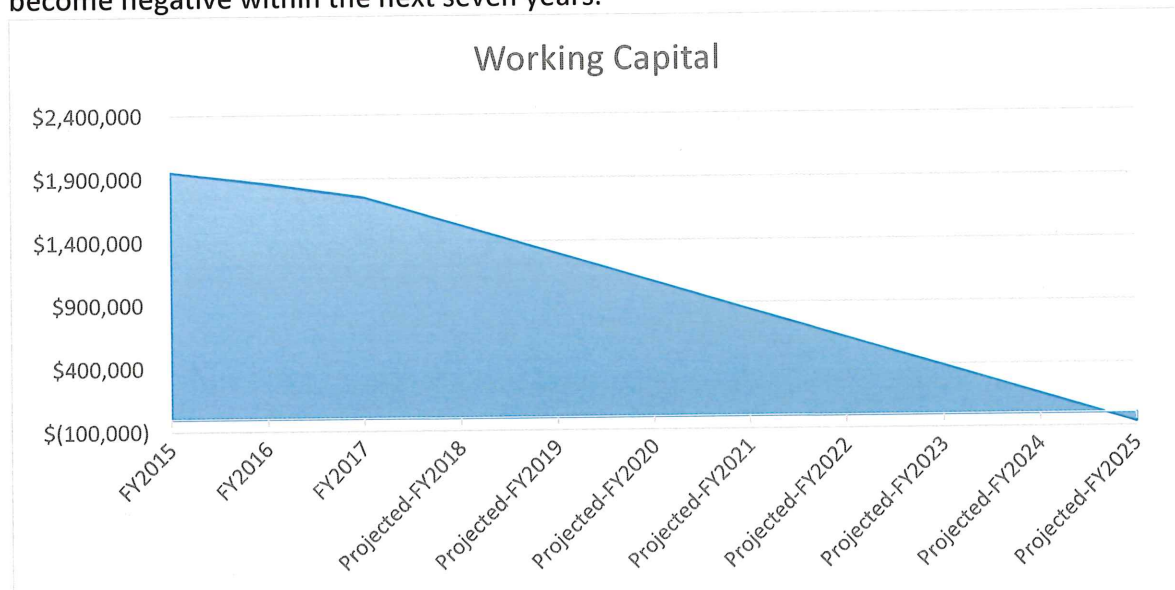
### Financial Analysis

As Of, And For the Fiscal Year Ending June 30, 2018

### Key Performance Indicators (KPI) Dashboard

Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture
<b>Revenue</b>	470,848	 Not Significantly Different	 Did Not Meet Plan	 Improved from prior year, but not meeting plan. Revenue from operations not covering cost of operations
<b>Appropriated Outlays vs. Actual Outlays</b> (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	344,324	n/a	Under budget 	Management may want to consider budgeting some bigger items as Capital projects, rather than operations
<b>Loss Before Interest and Depreciation</b> (Operating inflows minus operating outlays—indicates how much cash flow is being generated from operations to pay for things like interest expense, principal payments, and infrastructure investment)	(227,025)	 Larger Loss Than Prior Year	 Better than Plan	More fund balance was used up for operations than in the prior year, yet less than planned, especially as some larger outlays have been delayed
<b>Net Loss</b> (Incorporates non-operating revenue/expense and depreciation—indicates how much the fund has generated after paying for interest expense and factoring in depreciation of assets)	(181,985)	 Not Significantly Different	 Better than Plan	Cash flows from operations are not covering operating expenses
<b>Asset Replacement</b> (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (as estimated by how much our assets are decreasing in value annually))	(181,895)	 Not Significantly Different	 Better than Plan	There are few assets held by this fund, thus this metric is of less concern.
<b>Total Working Capital</b> (What total resources are available in the fund)	1,493,005	 Less than Prior Year	 Better than Plan	Working Capital continues to decrease
<b>Working Capital For Capital Projects</b> (Of the fund's total resources, how much has been already appropriated for vehicle acquisition)	0			Most projects held in parent capital project fund
<b>Undesignated Working Capital</b> (How much of the fund's resources are available?)	100,000			Most working capital in fund designated for repairs
<b>Days Cash on Hand, Total Working Capital</b> (How many days of operations would be covered by our total working capital if no more revenue were generated)	780.87	 Less than Prior Year	 Better than Plan	

The Building Maintenance Fund continues to show negative cash flow from operations. Should the current rate at which working capital is decreasing continue, the fund's working capital will become negative within the next seven years.



Ultimately, management must work to develop clear goals for the fund as well as a plan to achieve those goals. Questions that must be answered include:

- What level of working capital should the fund seek to maintain?
- What structure should be used for paying for the services provided by the fund? Do we keep the current structure, but increase the rate? Or, do we move more towards a structure similar to how the admin fee is calculated, but with a focus facilities (and their age)?
- Should a sinking fund for repairs be established? If so, how should it operate?

It is critical to point out, for the Assembly and Administrator, that any plan which will improve the financial health of the Building Maintenance Fund will also impact the financial health of other funds. This is because the source of revenue for the Building Maintenance Fund is the charges it levies to other funds.

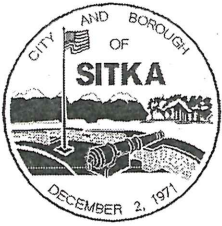
Improving the financial position of the Building Maintenance Fund must, therefore, involve increasing internal user fees, as additional cost saving expenditure reduction measures will be very difficult to achieve.

City and Borough of Sitka  
Building Maintenance Fund  
Financial Statements  
For The Twelve-Month Period Ended June 30, 2018  
(Unaudited)

	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 100.00%)	Variance To FY2018 Plan
<b>Revenue:</b>									
Building Maintenance Charges	102,319	90,663	136,540	131,044	460,566	447,255	13,311	614,355	(153,789)
Other Operating Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,282</u>	<u>10,282</u>	<u>4,861</u>	<u>5,421</u>	<u>30,000</u>	<u>(19,718)</u>
<b>Total Revenue:</b>	<b>102,319</b>	<b>90,663</b>	<b>136,540</b>	<b>141,326</b>	<b>470,848</b>	<b>452,116</b>	<b>18,732</b>	<b>644,355</b>	<b>(173,507)</b>
<b>Cost of Sales:</b>									
Operations	120,345	102,787	204,034	102,214	529,380	505,707	(23,673)	1,020,497	491,117
Depreciation	<u>1,320</u>	<u>1,321</u>	<u>1,320</u>	<u>(3,081)</u>	<u>880</u>	<u>880</u>	<u>-</u>	<u>880</u>	<u>-</u>
<b>Total Cost of Sales:</b>	<b><u>121,665</u></b>	<b><u>104,108</u></b>	<b><u>205,354</u></b>	<b><u>99,133</u></b>	<b><u>530,260</u></b>	<b><u>506,587</u></b>	<b><u>(23,673)</u></b>	<b><u>1,021,377</u></b>	<b><u>491,117</u></b>
<b>Gross Margin:</b>	<b>(19,346)</b> <b>-18.91%</b>	<b>(13,445)</b> <b>-14.83%</b>	<b>(68,814)</b> <b>-50.40%</b>	<b>42,193</b> <b>29.86%</b>	<b>(59,412)</b> <b>-12.62%</b>	<b>(54,471)</b> <b>-12.05%</b>	<b>(4,941)</b> <b>-0.57%</b>	<b>(377,022)</b> <b>-58.51%</b>	<b>317,610</b> <b>45.89%</b>
<b>Selling and Administrative Expenses:</b>	<b><u>41,390</u></b>	<b><u>42,642</u></b>	<b><u>44,127</u></b>	<b><u>40,334</u></b>	<b><u>168,493</u></b>	<b><u>148,024</u></b>	<b><u>(20,469)</u></b>	<b><u>180,018</u></b>	<b><u>11,525</u></b>
<b>Earnings Before Interest (EBI):</b>	<b>(60,736)</b> <b>-59.36%</b>	<b>(56,087)</b> <b>-61.86%</b>	<b>(112,941)</b> <b>-82.72%</b>	<b>1,859</b> <b>1.32%</b>	<b>(227,905)</b> <b>-48.40%</b>	<b>(202,495)</b> <b>-44.79%</b>	<b>(25,410)</b> <b>-3.61%</b>	<b>(557,040)</b> <b>-86.45%</b>	<b>329,135</b> <b>38.05%</b>
<b>Non-operating Revenue and Expense:</b>									
Interest and Non-Operating Revenue:	18,289	17,805	15,819	(5,993)	45,920	26,465	19,455	71,100	(25,180)
Interest Expense:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Non-operating Revenue &amp; Expense:</b>	<b><u>18,289</u></b>	<b><u>17,805</u></b>	<b><u>15,819</u></b>	<b><u>(5,993)</u></b>	<b><u>45,920</u></b>	<b><u>26,465</u></b>	<b><u>19,455</u></b>	<b><u>71,100</u></b>	<b><u>(25,180)</u></b>
<b>Net Income:</b>	<b><u>(42,447)</u></b> <b>-41.48%</b>	<b><u>(38,282)</u></b> <b>-42.22%</b>	<b><u>(97,122)</u></b> <b>-71.13%</b>	<b><u>(4,134)</u></b> <b>-2.93%</b>	<b><u>(181,985)</u></b> <b>-38.65%</b>	<b><u>(176,030)</u></b> <b>-38.93%</b>	<b><u>(5,955)</u></b> <b>-31.79%</b>	<b><u>(485,940)</u></b> <b>-75.41%</b>	<b><u>303,955</u></b> <b>36.76%</b>
<b>Earnings Before Interest and Depreciation (EBIDA):</b>	<b>(59,416)</b> <b>-58.07%</b>	<b>(54,766)</b> <b>-60.41%</b>	<b>(111,621)</b> <b>-81.75%</b>	<b>(1,222)</b> <b>-0.86%</b>	<b>(227,025)</b> <b>-48.22%</b>	<b>(201,615)</b> <b>-44.59%</b>	<b>(25,410)</b> <b>-3.62%</b>	<b>(556,160)</b> <b>-86.31%</b>	<b>329,135</b> <b>38.10%</b>



	Jul-Sep 2017	Oct-Dec 2017	Jan-Mar 2018	Apr-Jun 2018	FY2018 YTD	FY2017 YTD	Variance To FY2017 YTD	FY2018 Plan (S/L - 100.00%)	Variance To FY2018 Plan
<b>Debt Principal Coverage</b>									
Simple Cash Flow (Net Income Plus Depreciation)	(41,127)	(36,961)	(95,802)	(7,215)	(181,105)	(175,150)	(5,955)	(485,060)	303,955
Debt Principal	-	-	-	-	-	-	-	-	-
Debt Principal Coverage Surplus/Deficit	<u>(41,127)</u>	<u>(36,961)</u>	<u>(95,802)</u>	<u>(7,215)</u>	<u>(181,105)</u>	<u>(175,150)</u>	<u>(5,955)</u>	<u>(485,060)</u>	<u>303,955</u>
Debt Principal Coverage Percentage	0.00%	0.00%	0.00%	0.00%	100%	100%	100%	100%	0%
<b>Simple Asset Replacement Coverage</b>									
Debt Principal Coverage Surplus/Deficit (From Above)	(41,127)	(36,961)	(95,802)	(7,215)	(181,105)	(175,150)	(5,955)	(485,060)	303,955
Depreciation	<u>1,320</u>	<u>1,321</u>	<u>1,320</u>	<u>(3,081)</u>	<u>880</u>	<u>880</u>	<u>-</u>	<u>880</u>	<u>-</u>
Cash For/(Taken From) Asset Replacement	<u>(42,447)</u>	<u>(38,282)</u>	<u>(97,122)</u>	<u>(4,134)</u>	<u>(181,985)</u>	<u>(176,030)</u>	<u>(5,955)</u>	<u>(485,940)</u>	<u>303,955</u>
<b>Working Capital</b>									
<b>Cash Flow:</b>									
Net Income Plus Depreciation Less Principal	(41,127)	(36,961)	(95,802)	(7,215)	(181,105)	(176,030)	(5,075)	(485,060)	303,955
CapEx, Accruals, and other Balance Sheet Changes	-	-	-	(77,610)	<u>(77,610)</u>	<u>81,035</u>	<u>(158,645)</u>	<u>(77,610)</u>	<u>-</u>
Increase in (Decrease in) Working Capital	(41,127)	(36,961)	(95,802)	(84,825)	(258,715)	(94,995)	(163,720)	(562,670)	303,955
Plus Beginning Total Working Capital	<u>1,751,720</u>	<u>1,710,593</u>	<u>1,673,632</u>	<u>1,577,830</u>	<u>1,751,720</u>	<u>1,846,715</u>	<u>(94,995)</u>	<u>1,751,720</u>	<u>-</u>
Equals Ending Total Working Capital:	<u>1,710,593</u>	<u>1,673,632</u>	<u>1,577,830</u>	<u>1,493,005</u>	<u>1,493,005</u>	<u>1,751,720</u>	<u>(258,715)</u>	<u>1,189,050</u>	<u>303,955</u>
<b>Working Capital Detail:</b>									
Sinking Fund & Repair Reserve	<u>1,610,593</u>	<u>1,573,632</u>	<u>1,477,830</u>	<u>1,393,005</u>	<u>1,477,830</u>				
Working Capital Designated for CapEx	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>				
Undesignated Working Capital	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>15,175</u>				
Total Working Capital:	<u>1,710,593</u>	<u>1,673,632</u>	<u>1,577,830</u>	<u>1,493,005</u>	<u>1,493,005</u>				
<b>Days On Hand Annual Cash Outlays in:</b>									
Total Working Capital:	<u>965.11</u>	<u>1,050.13</u>	<u>580.18</u>	<u>955.73</u>	<u>780.87</u>				
Total Working Capital Less Repair Reserve:	<u>56.42</u>	<u>62.75</u>	<u>36.77</u>	<u>64.01</u>	<u>7.94</u>				
Undesignated Working Capital	<u>56.42</u>	<u>62.75</u>	<u>36.77</u>	<u>64.01</u>	<u>7.94</u>				
<b>Working Capital Calculation:</b>									
Current Assets	1,724,086	1,687,125	1,591,323	1,527,067	1,527,067				
Current Liabilities	(13,493)	(13,493)	(13,493)	(34,062)	<u>(34,062)</u>				
CPLTD	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>				
Total Working Capital	<u>1,710,593</u>	<u>1,673,632</u>	<u>1,577,830</u>	<u>1,493,005</u>	<u>1,493,005</u>				



# Income Statement

Through 06/30/18

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 Total Actual
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Internal Service Funds</b>							
<b>Fund 320 - Building Maintenance Fund</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 310 - State Revenue</b>							
<b>3101</b>							
3101.017	PERS Relief	6,882.00	10,282.20	10,282.20	(3,400.20)	149	6,982.12
	<b>3101 - Totals</b>	<b>\$6,882.00</b>	<b>\$10,282.20</b>	<b>\$10,282.20</b>	<b>(\$3,400.20)</b>	<b>149%</b>	<b>\$6,982.12</b>
	<b>Department 310 - State Revenue Totals</b>	<b>\$6,882.00</b>	<b>\$10,282.20</b>	<b>\$10,282.20</b>	<b>(\$3,400.20)</b>	<b>149%</b>	<b>\$6,982.12</b>
<b>Department 340 - Operating Revenue</b>							
<b>3491</b>							
3491.000	Jobbing-Labor	614,355.00	131,043.41	460,565.64	153,789.36	75	417,254.98
	<b>3491 - Totals</b>	<b>\$614,355.00</b>	<b>\$131,043.41</b>	<b>\$460,565.64</b>	<b>\$153,789.36</b>	<b>75%</b>	<b>\$417,254.98</b>
	<b>Department 340 - Operating Revenue Totals</b>	<b>\$614,355.00</b>	<b>\$131,043.41</b>	<b>\$460,565.64</b>	<b>\$153,789.36</b>	<b>75%</b>	<b>\$417,254.98</b>
<b>Department 350 - Non-Operating Revenue</b>							
<b>3501</b>							
3501.003	Other Revenue	30,000.00	.00	.00	30,000.00	0	.00
	<b>3501 - Totals</b>	<b>\$30,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>0%</b>	<b>\$0.00</b>
	<b>Department 350 - Non-Operating Revenue Totals</b>	<b>\$30,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>Department 360 - Uses of Prop &amp; Investment</b>							
<b>3610</b>							
3610.000	Interest Income	33,600.00	2,497.71	30,917.94	2,682.06	92	36,015.01
	<b>3610 - Totals</b>	<b>\$33,600.00</b>	<b>\$2,497.71</b>	<b>\$30,917.94</b>	<b>\$2,682.06</b>	<b>92%</b>	<b>\$36,015.01</b>
<b>3612</b>							
3612.000	Change in FMV - Investmnt	.00	(24,701.00)	(24,701.00)	24,701.00	+++	(45,519.00)
	<b>3612 - Totals</b>	<b>\$0.00</b>	<b>(\$24,701.00)</b>	<b>(\$24,701.00)</b>	<b>\$24,701.00</b>	<b>+++</b>	<b>(\$45,519.00)</b>
	<b>Department 360 - Uses of Prop &amp; Investment Totals</b>	<b>\$33,600.00</b>	<b>(\$22,203.29)</b>	<b>\$6,216.94</b>	<b>\$27,383.06</b>	<b>19%</b>	<b>(\$9,503.99)</b>
<b>Department 370 - Interfund Billings</b>							
<b>3701</b>							
3701.100	General Fnd Interfnd Bill	.00	.00	.00	.00	+++	30,000.00
	<b>3701 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$30,000.00</b>
	<b>Department 370 - Interfund Billings Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$30,000.00</b>
<b>Department 380 - Miscellaneous</b>							
<b>3807</b>							
3807.000	Miscellaneous	.00	.00	.00	.00	+++	(2,121.44)
	<b>3807 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>(\$2,121.44)</b>
	<b>Department 380 - Miscellaneous Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>(\$2,121.44)</b>





# Income Statement

Through 06/30/18

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 Total Actual
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Internal Service Funds</b>							
<b>Fund 320 - Building Maintenance Fund</b>							
<b>REVENUE</b>							
<b>Division 300 - Revenue</b>							
<b>Department 390 - Cash Basis Receipts</b>							
<b>3950</b>							
3950.171	Transfer In SE Econ Dev	37,500.00	3,592.21	39,703.39	(2,203.39)	106	35,969.46
	<b>3950 - Totals</b>	<b>\$37,500.00</b>	<b>\$3,592.21</b>	<b>\$39,703.39</b>	<b>(\$2,203.39)</b>	<b>106%</b>	<b>\$35,969.46</b>
	<b>Department 390 - Cash Basis Receipts Totals</b>	<b>\$37,500.00</b>	<b>\$3,592.21</b>	<b>\$39,703.39</b>	<b>(\$2,203.39)</b>	<b>106%</b>	<b>\$35,969.46</b>
	<b>Division 300 - Revenue Totals</b>	<b>\$722,337.00</b>	<b>\$122,714.53</b>	<b>\$516,768.17</b>	<b>\$205,568.83</b>	<b>72%</b>	<b>\$478,581.13</b>
	<b>REVENUE TOTALS</b>	<b>\$722,337.00</b>	<b>\$122,714.53</b>	<b>\$516,768.17</b>	<b>\$205,568.83</b>	<b>72%</b>	<b>\$478,581.13</b>
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 601 - Administration</b>							
<b>5110</b>							
5110.001	Regular Salaries/Wages	76,365.12	7,615.60	72,589.04	3,776.08	95	39,035.38
5110.002	Holidays	.00	1,027.36	1,612.32	(1,612.32)	+++	864.48
5110.003	Sick Leave	.00	.00	292.48	(292.48)	+++	.00
	<b>5110 - Totals</b>	<b>\$76,365.12</b>	<b>\$8,642.96</b>	<b>\$74,493.84</b>	<b>\$1,871.28</b>	<b>98%</b>	<b>\$39,899.86</b>
<b>5120</b>							
5120.001	Annual Leave	.00	9,446.67	10,909.07	(10,909.07)	+++	2,836.50
5120.002	SBS	4,681.17	558.91	4,702.04	(20.87)	100	2,682.22
5120.003	Medicare	1,107.29	132.22	1,112.24	(4.95)	100	634.47
5120.004	PERS	19,325.40	(4,595.93)	10,213.07	9,112.33	53	88,570.83
5120.005	Health Insurance	31,709.60	2,800.49	31,671.05	38.55	100	16,874.76
5120.006	Life Insurance	8.04	.67	7.99	.05	99	4.69
5120.007	Workmen's Compensation	450.65	53.80	452.00	(1.35)	100	249.46
	<b>5120 - Totals</b>	<b>\$57,282.15</b>	<b>\$8,396.83</b>	<b>\$59,067.46</b>	<b>(\$1,785.31)</b>	<b>103%</b>	<b>\$111,852.93</b>
<b>5201</b>							
5201.000	Training and Travel	4,100.00	.00	3,236.82	863.18	79	1,725.40
	<b>5201 - Totals</b>	<b>\$4,100.00</b>	<b>\$0.00</b>	<b>\$3,236.82</b>	<b>\$863.18</b>	<b>79%</b>	<b>\$1,725.40</b>
<b>5202</b>							
5202.000	Uniforms	.00	.00	.00	.00	+++	212.88
	<b>5202 - Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$212.88</b>
<b>5204</b>							
5204.000	Telephone	.00	.00	160.00	(160.00)	+++	200.00
5204.001	Cell Phone Stipend	300.00	25.00	300.00	.00	100	175.00
	<b>5204 - Totals</b>	<b>\$300.00</b>	<b>\$25.00</b>	<b>\$460.00</b>	<b>(\$160.00)</b>	<b>153%</b>	<b>\$375.00</b>



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<b>Fund Type Internal Service Funds</b>							
<b>Fund 320 - Building Maintenance Fund</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 601 - Administration</b>							
<b>5205</b>							
5205.000	Insurance	980.00	.00	.00	980.00	0	773.36
<b>5205 - Totals</b>		<b>\$980.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$980.00</b>	<b>0%</b>	<b>\$773.36</b>
<b>5206</b>							
5206.000	Supplies	.00	.00	1,110.50	(1,110.50)	+++	124.00
<b>5206 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,110.50</b>	<b>(\$1,110.50)</b>	<b>+++</b>	<b>\$124.00</b>
<b>5211</b>							
5211.000	Data Processing Fees	12,756.00	1,063.00	12,756.00	.00	100	11,943.00
<b>5211 - Totals</b>		<b>\$12,756.00</b>	<b>\$1,063.00</b>	<b>\$12,756.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$11,943.00</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	2,206.00	.00	3,051.24	(845.24)	138	2,711.35
<b>5212 - Totals</b>		<b>\$2,206.00</b>	<b>\$0.00</b>	<b>\$3,051.24</b>	<b>(\$845.24)</b>	<b>138%</b>	<b>\$2,711.35</b>
<b>5214</b>							
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	132.63
<b>5214 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$132.63</b>
<b>5221</b>							
5221.000	Transportation/Vehicles	28,554.00	1,299.92	19,301.03	9,252.97	68	(23,802.94)
<b>5221 - Totals</b>		<b>\$28,554.00</b>	<b>\$1,299.92</b>	<b>\$19,301.03</b>	<b>\$9,252.97</b>	<b>68%</b>	<b>(\$23,802.94)</b>
<b>5223</b>							
5223.000	Tools & Small Equipment	.00	.00	.00	.00	+++	260.00
<b>5223 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$260.00</b>
<b>5226</b>							
5226.000	Advertising	.00	108.80	108.80	(108.80)	+++	1,365.15
<b>5226 - Totals</b>		<b>\$0.00</b>	<b>\$108.80</b>	<b>\$108.80</b>	<b>(\$108.80)</b>	<b>+++</b>	<b>\$1,365.15</b>
<b>5290</b>							
5290.000	Other Expenses	.00	.00	.00	.00	+++	451.24
<b>5290 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$451.24</b>
<b>5400</b>							
5400.000	OPEB Expense	.00	(5,093.00)	(5,093.00)	5,093.00	+++	.00
<b>5400 - Totals</b>		<b>\$0.00</b>	<b>(\$5,093.00)</b>	<b>(\$5,093.00)</b>	<b>\$5,093.00</b>	<b>+++</b>	<b>\$0.00</b>
<b>Department 601 - Administration Totals</b>		<b>\$182,543.27</b>	<b>\$14,443.51</b>	<b>\$168,492.69</b>	<b>\$14,050.58</b>	<b>92%</b>	<b>\$148,023.86</b>



# Income Statement

Through 06/30/18

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 Total Actual
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Internal Service Funds</b>							
<b>Fund 320 - Building Maintenance Fund</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 630 - Operations</b>							
<b>5110</b>							
5110.001	Regular Salaries/Wages	135,763.20	12,888.97	111,765.22	23,997.98	82	129,992.75
5110.002	Holidays	.00	901.36	4,834.08	(4,834.08)	+++	4,568.12
5110.003	Sick Leave	.00	1,132.97	4,885.83	(4,885.83)	+++	5,762.00
5110.004	Overtime	7,500.00	815.22	6,797.71	702.29	91	8,800.25
5110.010	Temp Wages	3,534.00	.00	.00	3,534.00	0	.00
<b>5110 - Totals</b>		<b>\$146,797.20</b>	<b>\$15,738.52</b>	<b>\$128,282.84</b>	<b>\$18,514.36</b>	<b>87%</b>	<b>\$149,123.12</b>
<b>5120</b>							
5120.001	Annual Leave	8,030.00	251.48	5,241.37	2,788.63	65	12,611.00
5120.002	SBS	9,429.46	981.71	8,203.40	1,226.06	87	9,937.30
5120.003	Medicare	2,230.50	232.21	1,940.44	290.06	87	2,350.59
5120.004	PERS	35,654.80	7,878.32	33,370.26	2,284.54	94	38,378.94
5120.005	Health Insurance	53,105.24	5,600.98	63,487.57	(10,382.33)	120	42,165.78
5120.006	Life Insurance	28.32	2.36	28.21	.11	100	22.69
5120.007	Workmen's Compensation	9,630.00	1,165.89	9,645.46	(15.46)	100	9,346.81
5120.008	Unemployment	.00	.00	370.00	(370.00)	+++	1,850.00
<b>5120 - Totals</b>		<b>\$118,108.32</b>	<b>\$16,112.95</b>	<b>\$122,286.71</b>	<b>(\$4,178.39)</b>	<b>104%</b>	<b>\$116,663.11</b>
<b>5201</b>							
5201.000	Training and Travel	.00	.00	100.00	(100.00)	+++	.00
<b>5201 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>(\$100.00)</b>	<b>+++</b>	<b>\$0.00</b>
<b>5202</b>							
5202.000	Uniforms	400.00	.00	.00	400.00	0	.00
<b>5202 - Totals</b>		<b>\$400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5204</b>							
5204.000	Telephone	600.00	80.00	320.00	280.00	53	80.00
5204.001	Cell Phone Stipend	600.00	25.00	300.00	300.00	50	375.00
<b>5204 - Totals</b>		<b>\$1,200.00</b>	<b>\$105.00</b>	<b>\$620.00</b>	<b>\$580.00</b>	<b>52%</b>	<b>\$455.00</b>
<b>5206</b>							
5206.000	Supplies	6,000.00	1,414.67	26,765.37	(20,765.37)	446	27,083.86
<b>5206 - Totals</b>		<b>\$6,000.00</b>	<b>\$1,414.67</b>	<b>\$26,765.37</b>	<b>(\$20,765.37)</b>	<b>446%</b>	<b>\$27,083.86</b>
<b>5207</b>							
5207.000	Repairs & Maintenance	49,060.00	6,379.91	8,225.53	40,834.47	17	10,012.59
<b>5207 - Totals</b>		<b>\$49,060.00</b>	<b>\$6,379.91</b>	<b>\$8,225.53</b>	<b>\$40,834.47</b>	<b>17%</b>	<b>\$10,012.59</b>





# Income Statement

Through 06/30/18

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 Total Actual
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Internal Service Funds</b>							
<b>Fund 320 - Building Maintenance Fund</b>							
<b>EXPENSE</b>							
<b>Division 600 - Operations</b>							
<b>Department 630 - Operations</b>							
<b>5208</b>							
5208.000	Bldg Repair & Maint	.00	.00	.00	.00	+++	408.21
<b>5208 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$408.21</b>
<b>5212</b>							
5212.000	Contracted/Purchased Serv	426,200.00	36,312.64	132,564.92	293,635.08	31	168,475.14
<b>5212 - Totals</b>		<b>\$426,200.00</b>	<b>\$36,312.64</b>	<b>\$132,564.92</b>	<b>\$293,635.08</b>	<b>31%</b>	<b>\$168,475.14</b>
<b>5214</b>							
5214.000	Interdepartment Services	104,774.00	8,731.17	104,774.04	(.04)	100	.00
<b>5214 - Totals</b>		<b>\$104,774.00</b>	<b>\$8,731.17</b>	<b>\$104,774.04</b>	<b>(\$0.04)</b>	<b>100%</b>	<b>\$0.00</b>
<b>5221</b>							
5221.000	Transportation/Vehicles	.00	.00	.00	.00	+++	32,041.50
<b>5221 - Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$32,041.50</b>
<b>5223</b>							
5223.000	Tools & Small Equipment	3,264.00	1,776.68	4,900.27	(1,636.27)	150	1,251.13
<b>5223 - Totals</b>		<b>\$3,264.00</b>	<b>\$1,776.68</b>	<b>\$4,900.27</b>	<b>(\$1,636.27)</b>	<b>150%</b>	<b>\$1,251.13</b>
<b>5226</b>							
5226.000	Advertising	400.00	.00	.00	400.00	0	.00
<b>5226 - Totals</b>		<b>\$400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>	<b>0%</b>	<b>\$0.00</b>
<b>5227</b>							
5227.002	Rent-Equipment	2,500.00	.00	566.75	1,933.25	23	185.00
<b>5227 - Totals</b>		<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$566.75</b>	<b>\$1,933.25</b>	<b>23%</b>	<b>\$185.00</b>
<b>5290</b>							
5290.000	Other Expenses	950.00	34.17	293.59	656.41	31	8.36
<b>5290 - Totals</b>		<b>\$950.00</b>	<b>\$34.17</b>	<b>\$293.59</b>	<b>\$656.41</b>	<b>31%</b>	<b>\$8.36</b>
<b>Department 630 - Operations Totals</b>		<b>\$859,653.52</b>	<b>\$86,605.71</b>	<b>\$529,380.02</b>	<b>\$330,273.50</b>	<b>62%</b>	<b>\$505,707.02</b>
<b>Division 600 - Operations Totals</b>		<b>\$1,042,196.79</b>	<b>\$101,049.22</b>	<b>\$697,872.71</b>	<b>\$344,324.08</b>	<b>67%</b>	<b>\$653,730.88</b>
<b>Division 640 - Depreciation/Amortization</b>							
<b>6206</b>							
6206.000	Depreciation-Machinery	.00	(3,960.83)	880.16	(880.16)	+++	880.20
<b>6206 - Totals</b>		<b>\$0.00</b>	<b>(\$3,960.83)</b>	<b>\$880.16</b>	<b>(\$880.16)</b>	<b>+++</b>	<b>\$880.20</b>
<b>Division 640 - Depreciation/Amortization Totals</b>		<b>\$0.00</b>	<b>(\$3,960.83)</b>	<b>\$880.16</b>	<b>(\$880.16)</b>	<b>+++</b>	<b>\$880.20</b>



# Income Statement

Through 06/30/18

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 Total Actual
<b>Fund Category Proprietary Funds</b>							
<b>Fund Type Internal Service Funds</b>							
<b>Fund 320 - Building Maintenance Fund</b>							
<b>EXPENSE</b>							
<b>Division 680 - Transfers Between Funds</b>							
<b>7200</b>							
7200.000	Interfund Transfers Out	60,000.00	.00	60,000.00	.00	100	.00
	<b>7200 - Totals</b>	\$60,000.00	\$0.00	\$60,000.00	\$0.00	100%	\$0.00
	<b>Division 680 - Transfers Between Funds Totals</b>	\$60,000.00	\$0.00	\$60,000.00	\$0.00	100%	\$0.00
	<b>EXPENSE TOTALS</b>	\$1,102,196.79	\$97,088.39	\$758,752.87	\$343,443.92	69%	\$654,611.08
	<b>Fund 320 - Building Maintenance Fund Totals</b>						
	REVENUE TOTALS	722,337.00	122,714.53	516,768.17	205,568.83	72%	478,581.13
	EXPENSE TOTALS	1,102,196.79	97,088.39	758,752.87	343,443.92	69%	654,611.08
Fund 320 - Building Maintenance Fund	Net Gain (Loss)	(\$379,859.79)	\$25,626.14	(\$241,984.70)	\$137,875.09	64%	(\$176,029.95)
	<b>Fund Type Internal Service Funds Totals</b>						
	REVENUE TOTALS	3,810,566.00	317,405.93	3,283,711.38	526,854.62	86%	3,209,440.28
	EXPENSE TOTALS	3,474,465.15	183,773.49	3,279,325.76	195,139.39	94%	3,321,472.55
Fund Type Internal Service Funds	Net Gain (Loss)	\$336,100.85	\$133,632.44	\$4,385.62	(\$331,715.23)	1%	(\$112,032.27)
	<b>Fund Category Proprietary Funds Totals</b>						
	REVENUE TOTALS	3,810,566.00	317,405.93	3,283,711.38	526,854.62	86%	3,209,440.28
	EXPENSE TOTALS	3,474,465.15	183,773.49	3,279,325.76	195,139.39	94%	3,321,472.55
Fund Category Proprietary Funds	Net Gain (Loss)	\$336,100.85	\$133,632.44	\$4,385.62	(\$331,715.23)	1%	(\$112,032.27)
	<b>Grand Totals</b>						
	REVENUE TOTALS	3,810,566.00	317,405.93	3,283,711.38	526,854.62	86%	3,209,440.28
	EXPENSE TOTALS	3,474,465.15	183,773.49	3,279,325.76	195,139.39	94%	3,321,472.55
	Grand Total Net Gain (Loss)	\$336,100.85	\$133,632.44	\$4,385.62	(\$331,715.23)	1%	(\$112,032.27)



# Balance Sheet

Through 06/30/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Internal Service Funds</b>					
<b>Fund 320 - Building Maintenance Fund</b>					
<b>ASSETS</b>					
<b>1027</b>					
1027.000	Change in FMV-Investments	(23,178.00)	1,523.00	(24,701.00)	(1,621.86%)
<b>1027 - Totals</b>		<b>(\$23,178.00)</b>	<b>\$1,523.00</b>	<b>(\$24,701.00)</b>	<b>(1,621.86%)</b>
<b>1030</b>					
1030.100	Investment-Central Trea.	1,550,245.42	1,789,391.25	(239,145.83)	(13.36%)
<b>1030 - Totals</b>		<b>\$1,550,245.42</b>	<b>\$1,789,391.25</b>	<b>(\$239,145.83)</b>	<b>(13.36%)</b>
<b>1425</b>					
1425.000	Deferred Outflow OPEB	9,237.00	.00	9,237.00	+++
<b>1425 - Totals</b>		<b>\$9,237.00</b>	<b>\$0.00</b>	<b>\$9,237.00</b>	<b>+++</b>
<b>1550</b>					
1550.000	Machinery & Equipment	32,459.24	32,459.24	.00	.00%
<b>1550 - Totals</b>		<b>\$32,459.24</b>	<b>\$32,459.24</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>1650</b>					
1650.000	Accumulated Depr Equipmnt	(25,857.93)	(24,977.77)	(880.16)	(3.52%)
<b>1650 - Totals</b>		<b>(\$25,857.93)</b>	<b>(\$24,977.77)</b>	<b>(\$880.16)</b>	<b>(3.52%)</b>
<b>1825</b>					
1825.000	Deferred Outflow Pension	25,499.00	95,633.00	(70,134.00)	(73.34%)
<b>1825 - Totals</b>		<b>\$25,499.00</b>	<b>\$95,633.00</b>	<b>(\$70,134.00)</b>	<b>(73.34%)</b>
<b>ASSETS TOTALS</b>		<b>\$1,568,404.73</b>	<b>\$1,894,028.72</b>	<b>(\$325,623.99)</b>	<b>(17.19%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
<b>2020</b>					
2020.000	Accounts Payable	11,572.87	25,701.07	(14,128.20)	(54.97%)
<b>2020 - Totals</b>		<b>\$11,572.87</b>	<b>\$25,701.07</b>	<b>(\$14,128.20)</b>	<b>(54.97%)</b>
<b>2060</b>					
2060.000	Compensated Absences Pay.	22,489.78	13,492.87	8,996.91	66.68%
<b>2060 - Totals</b>		<b>\$22,489.78</b>	<b>\$13,492.87</b>	<b>\$8,996.91</b>	<b>66.68%</b>
<b>2450</b>					
2450.300	Deferred Inflow OPEB	32,203.00	.00	32,203.00	+++
2450.900	Net OPEB Liability	55,866.00	.00	55,866.00	+++
<b>2450 - Totals</b>		<b>\$88,069.00</b>	<b>\$0.00</b>	<b>\$88,069.00</b>	<b>+++</b>
<b>2500</b>					
2500.900	Net Pension Liability	284,987.00	410,608.00	(125,621.00)	(30.59%)
<b>2500 - Totals</b>		<b>\$284,987.00</b>	<b>\$410,608.00</b>	<b>(\$125,621.00)</b>	<b>(30.59%)</b>





# Balance Sheet

Through 06/30/18

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Internal Service Funds</b>					
<b>Fund 320 - Building Maintenance Fund</b>					
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
<b>2700</b>					
2700.300	Deferred Inflow Pension	47,546.00	4,577.00	42,969.00	938.80
	<b>2700 - Totals</b>	<b>\$47,546.00</b>	<b>\$4,577.00</b>	<b>\$42,969.00</b>	<b>938.80%</b>
	<b>LIABILITIES TOTALS</b>	<b>\$454,664.65</b>	<b>\$454,378.94</b>	<b>\$285.71</b>	<b>0.06%</b>
<b>FUND EQUITY</b>					
<b>2900</b>					
2900.010	Reserve for Encumbrances	(17,407.09)	(17,407.09)	.00	.00
	<b>2900 - Totals</b>	<b>(\$17,407.09)</b>	<b>(\$17,407.09)</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2910</b>					
2910.120	Designated-Future Expend.	(8,400.00)	(8,400.00)	.00	.00
	<b>2910 - Totals</b>	<b>(\$8,400.00)</b>	<b>(\$8,400.00)</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>2920</b>					
2920.000	Undesignated/Re. Earnings	1,364,125.76	1,448,050.76	(83,925.00)	(5.80)
	<b>2920 - Totals</b>	<b>\$1,364,125.76</b>	<b>\$1,448,050.76</b>	<b>(\$83,925.00)</b>	<b>(5.80%)</b>
<b>2965</b>					
2965.000	P/Y Encumbrance Control	17,406.11	17,406.11	.00	.00
	<b>2965 - Totals</b>	<b>\$17,406.11</b>	<b>\$17,406.11</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$1,355,724.78</b>	<b>\$1,439,649.78</b>	<b>(\$83,925.00)</b>	<b>(5.83%)</b>
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(516,768.17)			
	Fund Expenses	758,752.87			
	<b>FUND EQUITY TOTALS</b>	<b>\$1,113,740.08</b>	<b>\$1,439,649.78</b>	<b>(\$325,909.70)</b>	<b>(22.64%)</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$1,568,404.73</b>	<b>\$1,894,028.72</b>	<b>(\$325,623.99)</b>	<b>(17.19%)</b>
Fund	<b>320 - Building Maintenance Fund Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
Fund Type	<b>Internal Service Funds Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
Fund Category	<b>Proprietary Funds Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
	<b>Grand Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>