























MIS Fund

Financial Analysis

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

Key Performance Indicators (KPI) Dashboard

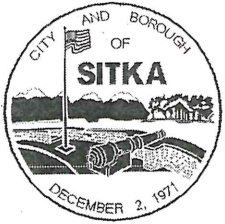
Indicator	Amount	Compared To Last Year	Compared To Plan	Big Picture 
Revenue	1,189,189	 Met Plan	 Met plan	Achieving plan, but need continue to increase revenue in future to cover asset replacement
Appropriated Outlays vs. Actual Outlays (Budgeted for period minus actual expenditures. Indicates spending levels as compared to approved budget (over budget)/under budget)	28,627	n/a	Additional Appropriation Was Required 	n/a
Earnings Before Interest and Depreciation (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)	128,873	 More than Prior Year	 Met Plan	Working capital is negative , but improving. Cash must restore working capital and cover future asset replacement
Net Income (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)	(73,368)	 More than Prior Year	 Met Plan	While cash flows from operations are positive, factoring in depreciation results in negative net income
Asset Replacement (Net income minus debt principal repayment—gives an indication of whether or not we are setting aside enough money to cover asset replacement (<i>as estimated by how much our assets are decreasing in value annually</i>))	(124,721)	 Improved Over Prior Year	 Met Plan	In this fund, asset replacement is especially important as technology quickly becomes obsolete
Total Working Capital (What total resources are available in the fund)	(17,165)	 More than Prior Year	 Met Plan	Working capital is improving 
Working Capital For Capital Projects (Of the fund's total resources, how much has been already appropriated for vehicle acquisition)	0			Most tech project held in parent capital project fund
Undesignated Working Capital (How much of the fund's resources are available?)	(17,165)	 More than Prior Year	 Met Plan	Working capital is improving 
Days Cash on Hand, Total Working Capital (How many days of operations would be covered by our total working capital if no more revenue were generated)	(5.63)	 Improved Over Prior Year	 Met Plan	Fund must borrow from central treasury 
Days Cash on Hand, Undesignated Working Capital (How many days of operations would the fund's fairly liquid assets cover?)	(5.63)	 Improved Over Prior Year	 Met Plan	Fund must borrow from central treasury 

The MIS Fund has been consistently generating cash flow from its operations. It is slowly moving towards maintaining positive working capital. The next step will be to work towards maintain sufficient working capital to replace technology held by the MIS fund, ensuring that the City and Borough of Sitka's technology does not become obsolete.

City and Borough of Sitka
MIS 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
Revenue:									
Data Processing Charges	293,890	293,909	293,900	293,899	1,175,598	1,137,095	38,503	1,170,001	5,597
Other Operating Revenue	-	-	-	13,591	13,591	11,115	2,476	-	13,591
Total Revenue:	293,890	293,909	293,900	307,490	1,189,189	1,148,210	40,979	1,170,001	19,188
Cost of Sales:									
Operations	290,373	270,249	214,970	284,724	1,060,316	1,344,312	283,996	1,046,569	(13,747)
Depreciation	44,292	44,292	44,292	65,581	198,457	177,167	(21,290)	198,457	-
Total Cost of Sales:	334,665	314,541	259,261	350,305	1,258,772	1,521,479	262,707	1,245,026	(13,747)
Gross Margin:	(40,776) -13.87%	(20,632) -7.02%	34,639 11.79%	(42,815) -13.92%	(69,584) -5.85%	(373,269) -32.51%	303,685 26.66%	(75,025) -6.41%	5,441 0.56%
Selling and Administrative Expenses	-	-	-	-	-	-	-	-	-
Earnings Before Interest (EBI):	(40,776) -13.87%	(20,632) -7.02%	34,639 11.79%	(42,815) -13.92%	(69,584) -5.85%	(373,269) -32.51%	303,685 26.66%	(75,025) -6.41%	5,441 0.56%
Non-operating Revenue and Expense:									
Interest and Non-Operating Revenue:	(1,188)	(508)	49	(339)	(1,986)	(4,571)	2,585	500	(2,486)
Interest Expense:	(248)	(248)	(248)	(1,054)	(1,798)	(3,554)	1,756	(993)	(805)
Total Non-operating Revenue & Expense:	(1,436)	(756)	(199)	(1,393)	(3,784)	(8,125)	4,341	(493)	(3,291)
Net Income:	(42,212) -14.36%	(21,388) -7.28%	34,440 11.72%	(44,208) -14.38%	(73,368) -6.17%	(381,394) -33.22%	308,026 751.68%	(75,518) -6.45%	2,149 0.28%
Earnings Before Interest and Depreciation (EBIDA):	3,516 1.20%	23,660 8.05%	78,930 26.86%	22,766 7.40%	128,873 10.84%	(196,102) -17.08%	324,975 27.92%	123,432 10.55%	5,441 0.29%

	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
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	2,080	22,904	78,731	21,373	125,088	(204,227)	329,315	122,939	2,149
Debt Principal	12,742	12,742	12,742	13,127	51,353	49,240	2,113	51,353	-
Debt Principal Coverage Surplus/Deficit	(10,662)	10,162	65,989	8,246	73,735	(253,467)	327,202	71,586	2,149
Debt Principal Coverage Percentage	0.00%	0.00%	0.00%	0.00%	100%	100%	100%	100%	0%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	(10,662)	10,162	65,989	8,246	73,735	(253,467)	327,202	71,586	2,149
Depreciation	44,292	44,292	44,292	65,581	198,457	177,167	21,290	198,457	-
Cash Accumulated For/(Taken From) Asset Replacement	(54,954)	(34,130)	21,698	(57,335)	(124,721)	(430,634)	305,913	(126,871)	2,149
Working Capital									
Cash Flow:									
Net Income Plus Depreciation Less Principal	(10,662)	10,162	65,989	8,246	73,735	(253,467)	327,202	71,586	2,149
CapEx, Accruals, and other Balance Sheet Changes	(38,352)	12,981	12,989	42,540	30,158	85,537	(55,379)	30,158	-
Increase in (Decrease in) Working Capital	(49,014)	23,143	78,978	50,786	103,893	(167,930)	271,823	101,744	2,149
Plus Beginning Total Working Capital	(121,058)	(170,072)	(146,929)	(67,951)	(121,058)	(4,481)	(116,577)	(172,411)	51,353
Equals Ending Total Working Capital:	(170,072)	(146,929)	(67,951)	(17,165)	(17,165)	(172,411)	155,246	(70,667)	53,502
Working Capital Detail:									
Repair Reserve (1% of PPE):	-	-	-	-	-	-	-	-	-
Working Capital Designated for CapEx	-	-	-	-	-	-	-	-	-
Undesignated Working Capital	(170,072)	(146,929)	(67,951)	(17,165)	(17,165)	-	-	-	-
Total Working Capital:	(170,072)	(146,929)	(67,951)	(17,165)	(17,165)	-	-	-	-
Days On Hand Annual Cash Outlays in:									
Total Working Capital	(51.16)	(47.34)	(27.20)	(5.24)	(5.63)	-	-	-	-
Total Working Capital Less Repair Reserve	(51.16)	(47.34)	(27.20)	(5.24)	(5.63)	-	-	-	-
Undesignated Working Capital	(51.16)	(47.34)	(27.20)	(5.24)	(5.63)	-	-	-	-
Working Capital Calculation:									
Current Assets	(103,726)	(80,583)	(1,605)	-	-	-	-	-	-
Current Liabilities	(14,993)	(14,993)	(14,993)	(17,165)	(17,165)	-	-	-	-
CPLTD	(51,353)	(51,353)	(51,353)	-	-	-	-	-	-
Total Working Capital	(170,072)	(146,929)	(67,951)	(17,165)	(17,165)	-	-	-	-



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
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 300 - Data Processing Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	8,952.00	13,373.38	13,373.38	(4,421.38)	149	10,353.94
	3101 - Totals	\$8,952.00	\$13,373.38	\$13,373.38	(\$4,421.38)	149%	\$10,353.94
	Department 310 - State Revenue Totals	\$8,952.00	\$13,373.38	\$13,373.38	(\$4,421.38)	149%	\$10,353.94
Department 340 - Operating Revenue							
3471							
3471.000	D/P Monthly Billing	1,170,001.00	97,966.50	1,175,598.00	(5,597.00)	100	1,135,022.04
	3471 - Totals	\$1,170,001.00	\$97,966.50	\$1,175,598.00	(\$5,597.00)	100%	\$1,135,022.04
	Department 340 - Operating Revenue Totals	\$1,170,001.00	\$97,966.50	\$1,175,598.00	(\$5,597.00)	100%	\$1,135,022.04
Department 360 - Uses of Prop & Investment							
3610							
3610.000	Interest Income	500.00	(50.99)	(1,985.95)	2,485.95	(397)	(347.10)
	3610 - Totals	\$500.00	(\$50.99)	(\$1,985.95)	\$2,485.95	(397%)	(\$347.10)
3612							
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	(4,224.00)
	3612 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$4,224.00)
	Department 360 - Uses of Prop & Investment Totals	\$500.00	(\$50.99)	(\$1,985.95)	\$2,485.95	(397%)	(\$4,571.10)
Department 380 - Miscellaneous							
3807							
3807.000	Miscellaneous	.00	.00	218.32	(218.32)	+++	762.00
	3807 - Totals	\$0.00	\$0.00	\$218.32	(\$218.32)	+++	\$762.00
	Department 380 - Miscellaneous Totals	\$0.00	\$0.00	\$218.32	(\$218.32)	+++	\$762.00
Department 390 - Cash Basis Receipts							
3950							
3950.100	Transfer In General Fund	.00	.00	.00	.00	+++	2,072.90
	3950 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,072.90
	Department 390 - Cash Basis Receipts Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,072.90
	Division 300 - Revenue Totals	\$1,179,453.00	\$111,288.89	\$1,187,203.75	(\$7,750.75)	101%	\$1,143,639.78
	REVENUE TOTALS	\$1,179,453.00	\$111,288.89	\$1,187,203.75	(\$7,750.75)	101%	\$1,143,639.78



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
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 300 - Data Processing Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5110							
5110.001	Regular Salaries/Wages	272,312.48	26,155.08	232,538.58	39,773.90	85	229,288.28
5110.002	Holidays	.00	1,918.80	11,543.88	(11,543.88)	+++	11,028.13
5110.003	Sick Leave	.00	347.68	4,068.88	(4,068.88)	+++	9,802.58
5110.004	Overtime	.00	256.95	1,744.76	(1,744.76)	+++	2,488.90
5110 - Totals		\$272,312.48	\$28,678.51	\$249,896.10	\$22,416.38	92%	\$252,607.89
5120							
5120.001	Annual Leave	12,008.00	4,820.92	26,047.25	(14,039.25)	217	23,686.45
5120.002	SBS	17,453.14	2,018.01	16,980.94	472.20	97	16,641.44
5120.003	Medicare	4,128.45	477.33	4,016.65	111.80	97	3,936.36
5120.004	PERS	68,750.71	4,301.87	57,136.98	11,613.73	83	259,509.07
5120.005	Health Insurance	75,978.24	7,021.36	80,853.24	(4,875.00)	106	62,426.77
5120.006	Life Insurance	47.64	3.97	47.64	.00	100	49.32
5120.007	Workmen's Compensation	1,609.13	194.23	1,618.75	(9.62)	101	1,537.16
5120 - Totals		\$179,975.31	\$18,837.69	\$186,701.45	(\$6,726.14)	104%	\$367,786.57
5201							
5201.000	Training and Travel	14,000.00	.00	5,835.43	8,164.57	42	14,917.35
5201 - Totals		\$14,000.00	\$0.00	\$5,835.43	\$8,164.57	42%	\$14,917.35
5204							
5204.000	Telephone	151,381.00	14,573.08	169,615.78	(18,234.78)	112	175,268.22
5204.001	Cell Phone Stipend	900.00	75.00	900.00	.00	100	900.00
5204 - Totals		\$152,281.00	\$14,648.08	\$170,515.78	(\$18,234.78)	112%	\$176,168.22
5205							
5205.000	Insurance	4,045.00	327.31	3,927.83	117.17	97	4,524.79
5205 - Totals		\$4,045.00	\$327.31	\$3,927.83	\$117.17	97%	\$4,524.79
5206							
5206.000	Supplies	10,000.00	1,276.35	5,018.07	4,981.93	50	8,622.70
5206 - Totals		\$10,000.00	\$1,276.35	\$5,018.07	\$4,981.93	50%	\$8,622.70
5207							
5207.000	Repairs & Maintenance	154,000.00	.00	149,439.95	4,560.05	97	144,346.27
5207 - Totals		\$154,000.00	\$0.00	\$149,439.95	\$4,560.05	97%	\$144,346.27
5212							
5212.000	Contracted/Purchased Serv	138,126.52	10,842.57	126,080.91	12,045.61	91	188,121.58
5212 - Totals		\$138,126.52	\$10,842.57	\$126,080.91	\$12,045.61	91%	\$188,121.58



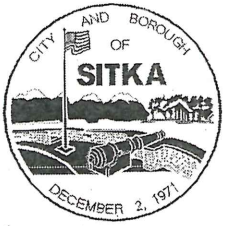
Income Statement

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
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 300 - Data Processing Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5214							
5214.000	Interdepartment Services	110,602.00	9,216.83	110,601.96	.04	100	110,601.96
	5214 - Totals	\$110,602.00	\$9,216.83	\$110,601.96	\$0.04	100%	\$110,601.96
5221							
5221.000	Transportation/Vehicles	900.00	75.00	900.00	.00	100	900.00
	5221 - Totals	\$900.00	\$75.00	\$900.00	\$0.00	100%	\$900.00
5222							
5222.000	Postage	.00	.00	58.46	(58.46)	+++	120.91
	5222 - Totals	\$0.00	\$0.00	\$58.46	(\$58.46)	+++	\$120.91
5223							
5223.000	Tools & Small Equipment	52,700.00	5,602.12	57,886.61	(5,186.61)	110	75,352.63
	5223 - Totals	\$52,700.00	\$5,602.12	\$57,886.61	(\$5,186.61)	110%	\$75,352.63
5290							
5290.000	Other Expenses	.00	(1.00)	76.98	(76.98)	+++	241.00
	5290 - Totals	\$0.00	(\$1.00)	\$76.98	(\$76.98)	+++	\$241.00
5400							
5400.000	OPEB Expense	.00	(6,624.00)	(6,624.00)	6,624.00	+++	.00
	5400 - Totals	\$0.00	(\$6,624.00)	(\$6,624.00)	\$6,624.00	+++	\$0.00
	Department 630 - Operations Totals	\$1,088,942.31	\$82,879.46	\$1,060,315.53	\$28,626.78	97%	\$1,344,311.87
	Division 600 - Operations Totals	\$1,088,942.31	\$82,879.46	\$1,060,315.53	\$28,626.78	97%	\$1,344,311.87
Division 640 - Depreciation/Amortization							
6205							
6205.000	Depreciation-Buildings	.00	118.08	1,416.96	(1,416.96)	+++	1,416.95
	6205 - Totals	\$0.00	\$118.08	\$1,416.96	(\$1,416.96)	+++	\$1,416.95
6206							
6206.000	Depreciation-Machinery	.00	35,811.57	195,547.85	(195,547.85)	+++	174,257.70
	6206 - Totals	\$0.00	\$35,811.57	\$195,547.85	(\$195,547.85)	+++	\$174,257.70
6208							
6208.000	Deprec-Furniture/Fixtures	.00	124.39	1,492.68	(1,492.68)	+++	1,492.72
	6208 - Totals	\$0.00	\$124.39	\$1,492.68	(\$1,492.68)	+++	\$1,492.72
	Division 640 - Depreciation/Amortization Totals	\$0.00	\$36,054.04	\$198,457.49	(\$198,457.49)	+++	\$177,167.37



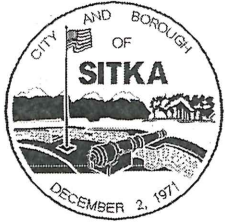
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Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 300 - Data Processing Fund							
EXPENSE							
Division 650 - Debt Payments							
5295							
5295.000	Interest Expense	993.00	1,797.35	1,797.35	(804.35)	181	3,534.26
	5295 - Totals	\$993.00	\$1,797.35	\$1,797.35	(\$804.35)	181%	\$3,534.26
7301							
7301.000	Note Principal Payments	50,967.00	.00	.00	50,967.00	0	.00
	7301 - Totals	\$50,967.00	\$0.00	\$0.00	\$50,967.00	0%	\$0.00
	Division 650 - Debt Payments Totals	\$51,960.00	\$1,797.35	\$1,797.35	\$50,162.65	3%	\$3,534.26
	EXPENSE TOTALS	\$1,140,902.31	\$120,730.85	\$1,260,570.37	(\$119,668.06)	110%	\$1,525,013.50
Fund 300 - Data Processing Fund Totals							
	REVENUE TOTALS	1,179,453.00	111,288.89	1,187,203.75	(7,750.75)	101%	1,143,639.78
	EXPENSE TOTALS	1,140,902.31	120,730.85	1,260,570.37	(119,668.06)	110%	1,525,013.50
Fund 300 - Data Processing Fund	Net Gain (Loss)	\$38,550.69	(\$9,441.96)	(\$73,366.62)	(\$111,917.31)	(190%)	(\$381,373.72)



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
Fund Category Proprietary Funds							
Fund Type Internal Service Funds							
Fund 310 - Central Garage Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101							
3101.017	PERS Relief	3,938.00	5,884.52	5,884.52	(1,946.52)	149	3,893.89
	3101 - Totals	\$3,938.00	\$5,884.52	\$5,884.52	(\$1,946.52)	149%	\$3,893.89
	Department 310 - State Revenue Totals	\$3,938.00	\$5,884.52	\$5,884.52	(\$1,946.52)	149%	\$3,893.89
Department 340 - Operating Revenue							
3481							
3481.000	Dept Monthly Billings	419,306.00	.00	185,952.00	233,354.00	44	452,748.00
3481.001	Dept Vehicle Sinking Fund	889,588.00	70,990.00	851,880.00	37,708.00	96	830,016.00
3481.002	Dept Fuel Revenue	140,000.00	13,216.89	153,103.06	(13,103.06)	109	139,261.96
3481.004	Dept Labor Revenue	141,756.00	5,900.00	78,512.50	63,243.50	55	90,500.00
3481.005	Dept Oil Revenue	2,500.00	84.00	1,764.00	736.00	71	2,328.00
3481.006	Dept Filters Revenue	500.00	30.00	700.00	(200.00)	140	580.00
3481.008	Dept Misc Revenue	45,000.00	6,285.72	58,963.44	(13,963.44)	131	50,027.93
	3481 - Totals	\$1,638,650.00	\$96,506.61	\$1,330,875.00	\$307,775.00	81%	\$1,565,461.89
3491							
3491.000	Jobbing-Labor	.00	.00	.00	.00	+++	3,714.25
	3491 - Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$3,714.25
	Department 340 - Operating Revenue Totals	\$1,638,650.00	\$96,506.61	\$1,330,875.00	\$307,775.00	81%	\$1,569,176.14
Department 360 - Uses of Prop & Investment							
3602							
3602.000	Rent - Building	23,688.00	23,688.00	23,688.00	.00	100	.00
	3602 - Totals	\$23,688.00	\$23,688.00	\$23,688.00	\$0.00	100%	\$0.00
3610							
3610.000	Interest Income	68,000.00	6,071.87	65,889.06	2,110.94	97	67,321.91
	3610 - Totals	\$68,000.00	\$6,071.87	\$65,889.06	\$2,110.94	97%	\$67,321.91
3612							
3612.000	Change in FMV - Investmnt	.00	(58,014.00)	(58,014.00)	58,014.00	+++	(75,148.00)
	3612 - Totals	\$0.00	(\$58,014.00)	(\$58,014.00)	\$58,014.00	+++	(\$75,148.00)
3620							
3620.000	Sale of Fixed Assets	.00	(13,112.00)	.00	.00	+++	.00
	3620 - Totals	\$0.00	(\$13,112.00)	\$0.00	\$0.00	+++	\$0.00



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 %
Fund Category Proprietary Funds						
Fund Type Internal Service Funds						
Fund 300 - Data Processing Fund						
ASSETS						
1030						
1030.100	Investment-Central Trea.		.11	(101,786.65)	101,786.76	100.00
1030 - Totals			\$0.11	(\$101,786.65)	\$101,786.76	100.00%
1200						
1200.010	Prepaid Expenses		.00	1,078.71	(1,078.71)	(100.00)
1200 - Totals			\$0.00	\$1,078.71	(\$1,078.71)	(100.00%)
1425						
1425.000	Deferred Outflow OPEB		12,015.00	.00	12,015.00	+++
1425 - Totals			\$12,015.00	\$0.00	\$12,015.00	+++
1540						
1540.000	Buildings		21,254.18	21,254.18	.00	.00
1540 - Totals			\$21,254.18	\$21,254.18	\$0.00	0.00%
1550						
1550.000	Machinery & Equipment		2,426,422.10	2,426,422.10	.00	.00
1550 - Totals			\$2,426,422.10	\$2,426,422.10	\$0.00	0.00%
1570						
1570.000	Furniture & Fixtures		7,463.60	7,463.60	.00	.00
1570 - Totals			\$7,463.60	\$7,463.60	\$0.00	0.00%
1640						
1640.000	Accumulated Depr Building		(13,461.00)	(12,044.04)	(1,416.96)	(11.76)
1640 - Totals			(\$13,461.00)	(\$12,044.04)	(\$1,416.96)	(11.76%)
1650						
1650.000	Accumulated Depr Equipmnt		(1,761,330.52)	(1,565,782.67)	(195,547.85)	(12.49)
1650 - Totals			(\$1,761,330.52)	(\$1,565,782.67)	(\$195,547.85)	(12.49%)
1670						
1670.000	Accumulated Depr furnitur		(3,728.57)	(2,235.89)	(1,492.68)	(66.76)
1670 - Totals			(\$3,728.57)	(\$2,235.89)	(\$1,492.68)	(66.76%)
1825						
1825.000	Deferred Outflow Pension		50,597.00	141,823.00	(91,226.00)	(64.32)
1825 - Totals			\$50,597.00	\$141,823.00	(\$91,226.00)	(64.32%)
ASSETS TOTALS			\$739,231.90	\$916,192.34	(\$176,960.44)	(19.31%)
LIABILITIES AND FUND EQUITY						
LIABILITIES						
2020						
2020.000	Accounts Payable		1,443.75	5,356.51	(3,912.76)	(73.05)
2020 - Totals			\$1,443.75	\$5,356.51	(\$3,912.76)	(73.05%)



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 %
Fund Category Proprietary Funds					
Fund Type Internal Service Funds					
Fund 300 - Data Processing Fund					
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2025					
2025.000	Interfund Payable	53,060.00	.00	53,060.00	+++
2025 - Totals		\$53,060.00	\$0.00	\$53,060.00	+++
2060					
2060.000	Compensated Absences Pay.	15,721.88	14,992.92	728.96	4.86
2060 - Totals		\$15,721.88	\$14,992.92	\$728.96	4.86%
2300					
2300.000	Advances Payable	(1.00)	51,353.02	(51,354.02)	(100.00)
2300 - Totals		(\$1.00)	\$51,353.02	(\$51,354.02)	(100.00%)
2450					
2450.300	Deferred Inflow OPEB	41,887.00	.00	41,887.00	+++
2450.900	Net OPEB Liability	72,668.00	.00	72,668.00	+++
2450 - Totals		\$114,555.00	\$0.00	\$114,555.00	+++
2500					
2500.900	Net Pension Liability	445,527.00	608,926.00	(163,399.00)	(26.83)
2500 - Totals		\$445,527.00	\$608,926.00	(\$163,399.00)	(26.83%)
2700					
2700.300	Deferred Inflow Pension	62,680.00	6,788.00	55,892.00	823.39
2700 - Totals		\$62,680.00	\$6,788.00	\$55,892.00	823.39%
LIABILITIES TOTALS		\$692,986.63	\$687,416.45	\$5,570.18	0.81%
FUND EQUITY					
2800					
2800.003	Contributed Cap.-Local	92,771.03	92,771.03	.00	.00
2800 - Totals		\$92,771.03	\$92,771.03	\$0.00	0.00%
2900					
2900.010	Reserve for Encumbrances	(7,632.00)	(7,632.00)	.00	.00
2900 - Totals		(\$7,632.00)	(\$7,632.00)	\$0.00	0.00%
2910					
2910.120	Designated-Future Expend.	(6,500.00)	(6,500.00)	.00	.00
2910 - Totals		(\$6,500.00)	(\$6,500.00)	\$0.00	0.00%
2920					
2920.000	Undesignated/Re. Earnings	33,340.86	142,504.86	(109,164.00)	(76.60)
2920 - Totals		\$33,340.86	\$142,504.86	(\$109,164.00)	(76.60%)



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 %
Fund Category	Proprietary Funds				
Fund Type	Internal Service Funds				
Fund	300 - Data Processing Fund				
	FUND EQUITY				
2965					
2965.000	P/Y Encumbrance Control	7,632.00	7,632.00	.00	.00
	2965 - Totals	\$7,632.00	\$7,632.00	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$119,611.89	\$228,775.89	(\$109,164.00)	(47.72%)
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(1,187,203.75)			
	Fund Expenses	1,260,570.37			
	FUND EQUITY TOTALS	\$46,245.27	\$228,775.89	(\$182,530.62)	(79.79%)
	LIABILITIES AND FUND EQUITY TOTALS	\$739,231.90	\$916,192.34	(\$176,960.44)	(19.31%)
Fund	300 - Data Processing Fund Totals	\$0.00	\$0.00	\$0.00	+++