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

#### **KPI** Dashboard

Indicator	Amount	Compared	Compared
		To Last Yr	To Plan
Revenue	567,511		
Earnings Before Interest	(62,878)		
Earnings Before Interest and	(986)	Testina I	
Depreciation			
Net Income	(64,484)	1	1
Total Working Capital	(60,456)	1	
Repair Reserve (1% of PPI)	21,446	-	
Working Capital Appropriated For	66,502		
Projects & Unspent Bond Proceeds		1	
Undesignated Working Capital	(148,404)		
Days Cash on Hand, Total Working	(18.54)		
Capital			
Days Cash on Hand, Undesignated	(45.50)	11.76	
Working Capital			

The MIS Fund completed major infrastructure projects (data center, connectivity) that consumed all of its working capital in FY2016. FY2017 financial results were impacted by outlays exceeding data processing charges, as many annual data processing charges are paid at the start of the year. The MIS Fund is expected to finish FY2017 in accordance with plan. Its working capital will take some time to rebuild, however.

#### City and Borough of Sitka MIS 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 (S/L - 50.00%)	Variance To FY2017 Plan
Revenue:										
Data Processing Charges	283,756	283,755	-	-		567,511	616,806	(49,295)	567,511	762
Other Operating Revenue		762				762	779	(17)		762
Total Revenue:	283,756	284,517	-	-		568,273	617,585	(49,312)	567,511	762
Cost of Sales:										
Operations	320,975	248,284	S#3	, 5		569,259	361,852	(207,407)	510,180	(59,080)
Depreciation	30,946	30,946			-	61,892	45,624	(16,268)	61,892	<del></del>
Total Cost of Sales:	351,921	279,230			-	631,151	407,476	(223,675)	572,072	(59,080)
Gross Margin:	(68,165)	5,287	-	-		(62,878)	210,109	(272,987)	(4,561)	(58,318)
and a second second and a second seco	-24.02%	1.86%				-11.06%	34.02%	-45.09%	-0.80%	-10.26%
Selling and Administrative Expenses					-					
Foreign Defens Interest (FDI)	(68,165)	5,287	-			(62,878)	210,109	(272,987)	(4,561)	(58,318)
Earnings Before Interest (EBI):	-24.02%	1.86%				-11.06%	34.02%	-45.09%	-0.80%	-10.26%
Non-operating Revenue and Expense:										
Interest and Non-Operating Revenue:	(150)	(94)	-			(244)	4,488	(4,732)	4,500	(4,744)
Interest Expense:	(681)	(681)			-	(1,362)	(2,208)	846	(1,361)	(1)
Total Non-operating Revenue & Expense:	(831)	(775)				(1,606)	2,280	(3,886)	3,139	(4,745)
Net Income:	(68,996)	4,512		-		(64,484)	212,389	(276,873)	(1,422)	(63,063)
	-24.32%	1.59%				-11.35%	34.39%	561.47%	-0.25%	-11.10%
Earnings Before Interest and Depreciation (EBIDA):	(37,219)	36,233	-	<b>19</b> 0		(986)	255,733	(256,719)	57,332	(58,318)
	-13.12%	12.73%				-0.17%	41.41%	-41.58%	10.10%	-10.28%
Debt Principal Coverage										
Simple Cash Flow (Net Income Plus Depreciation)	(38,050)	35,458		-		(2,592)	258,013	(260,605)	60,471	(63,063)
Debt Principal	12,310	12,310				24,620	23,774	846	24,620	400
Debt Principal Coverage Surplus/Deficit	(50,360)	23,148		•		(27,212)	234,239	(261,451)	35,851	(63,063)
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)	(50,360)	23,148				(27,212)	234,239	(261,451)	35,851	(63,063)
Depreciation	30,946	30,946			19	61,892	45,624	16,268	61,892	
Cash Accumulated For/(Taken From) Asset Replacement	(81,306)	(7,798)		767	- 3	(89,104)	188,615	(277,719)	(26,042)	(63,063)

(26,042) (63,063)		(4,48 <u>1)</u> 2,607 (63,063)			¥						
258,013 (347,117)	(311,455) 602,597 (311,455) 255,480	981,270 (985,751) 669,815 (730,271)									
(89,104)	33,12 <u>9</u> (55,975)	(4,481) (60,456)	21,446	66,502	(148,404)	(60,456)	(18.54)	(25.11)	(45.50)	(4,135) (32,347) (23,974)	(60,456)
. (8 <i>6ĽĽ)</i>	16,443	(69,101) (60,456)	21,446	<u>66,502</u>	(148,404)	(60,456)	(21.11)	(28.60)	(51.83)	(4,135) (32,347) (23,974)	(60,456)
(81,306)	16,686 (64,620)	(4,481)	21,446	108,384	(158,931)	(69,101)	(18.88)	(24.74)	(54.35)	1,366 (20,683) (49,784)	(101,69)
Working Capita <u>l</u> Cash Flow: Net Income Plus Depredation Less Principal	CapEx, Accruals, and other Balance Sheet Changes Increase in (Decrease in) Working Capital	Plus Beginning Total Working Capital Equals Ending Total Working Capital:	Working Capital Detail: Repair Reserve (1% of PPE):	Working Capital Designated for CapEx	Undesignated Working Capital	Total Working Capital:	Days On Hand Annual Cash Outlays in Total Working Capital:	Days On Hand Annual Cash Outlays in Total Working Capital Less Repair Reserve:	Days On Hand Annual Cash Outlays in Undesignated Working Capital	Working C Current Assets Current Liabilities CPLTD	Total Working Capital



Income State\_nent
Through 12/31/16
Detail Listing
Include Rollup Account/Rollup to Account

			Annual	MTD	YTD	Budget Less	% of	Prior Year
count	Account Description		Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	Total Actual
nd Catego	ry Proprietary Funds							
	e Internal Service Funds							
	300 - Data Processing Fund							
	ENUE							
	Division 300 - Revenue							
L	Department 310 - State Revenue							
101	PERS Relief	ue						
101.017	PERS Relief		.00	.00	.00	.00	+++	16,153.29
01.017	r ENS Neller	3101 - PERS Relief Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$16,153.29
		Department 310 - State Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$16,153.29
	240 O		1,0000	MT 755				
471	Department 340 - Operating Re D/P Monthly Billing	evenue						
471.000	D/P Monthly Billing		1,135,022.00	94,585.17	567,511.02	567,510.98	50	813,612.00
7 1.000	on Floriding billing	3471 - D/P Monthly Billing Totals	\$1,135,022.00	\$94,585.17	\$567,511.02	\$567,510.98	50%	\$813,612.00
472	D/P Special Project Fees	,	1-11	11	er german og Derkomskinski	and the analysis and the second of the secon		2000 - 100 -
472.000	D/P Special Project Fees		.00	.00	.00	.00	+++	420,000.00
172.000	b), opeda i rojetti ess	3472 - D/P Special Project Fees Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$420,000.00
	Dor	partment 340 - Operating Revenue Totals	\$1,135,022.00	\$94,585.17	\$567,511.02	\$567,510.98	50%	\$1,233,612.00
		**************************************						
610	Department 360 - Uses of Prop Interest Income	p of threatment						٠.
610.000	Interest Income		9,000.00	(14.56)	(244.09)	9,244.09	(3)	10,081,33
310.000	Theorete Income	3610 - Interest Income Totals	\$9,000.00	(\$14.56)	(\$244.09)	\$9,244.09	(3%)	\$10,081.33
612	Change in FMV - Investmnt		8.252.22					1
612.000	Change in FMV - Investmnt		.00	.00	.00	.00	+++	(2,847.00)
012.000	change in this intestinit	3612 - Change in FMV - Investmnt Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$2,847.00)
	Denartment	t 360 - Uses of Prop & Investment Totals	\$9,000.00	(\$14.56)	(\$244.09)	\$9,244.09	(3%)	\$7,234.33
3807	Department 380 - Miscellaneo Miscellaneous	ous .						
8807.000	Miscellaneous		.00	.00	762.00	(762.00)	+++	779.21
007.000	- inscriptions	3807 - Miscellaneous Totals	\$0.00	\$0.00	\$762.00	(\$762.00)	+++	\$779.21
		Department 380 - Miscellaneous Totals	\$0.00	\$0.00	\$762.00	(\$762.00)	+++	\$779.21
		Division 300 - Revenue Totals	\$1,144,022.00	\$94,570.61	\$568,028.93	\$575,993.07	50%	\$1,257,778.83
		REVENUE TOTALS	\$1,144,022.00	\$94,570.61	\$568,028.93	\$575,993.07	50%	\$1,257,778.83
		KEVENUE TOTALS	1-1	1/	1			46 40 <b>1</b> 0 440 40 <b>5</b> 3440 — 4100 5
	(PENSE							
	Division 600 - Operations							
5110	Department 630 - Operations Temp Wages	;						
5110.001	Regular Salaries/Wages		266,292.76	14,823.20	102,332.97	163,959.79	38	189,299.26
5110.001	Holidays		.00	1,352.63	4,822.77	(4,822.77)	+++	5,230.80
1110.00/	Holludys		.00	1,552.05	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	( ., /	2015/15	



#### Income State ... ient

							4. 4	
			Annual	MTD	YTD	Budget Less	% of	Prior Year
ccount	Account Description		Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	Total Actual
ınd Categoi	y Proprietary Funds							
Fund Type								
	300 - Data Processing Fund							
	INSE							
	ivision 600 - Operations							
	Department 630 - Operations							E 202 20
110.003	Sick Leave		.00	3,253.35	7,604.76	(7,604.76)	+++	5,382.30
110.004	Overtime		.00	83.52	1,382.26	(1,382.26)	+++	207.76
110.010	Temp Wages	_	.00	.00	.00	.00	+++	520.00 \$200,640.12
		5110 - Temp Wages Totals	\$266,292.76	\$19,512.70	\$116,142.76	\$150,150.00	44%	\$200,040.12
5120	Workmen's Compensation		<b>,</b>		0.436.34	(1.040.24)	113	18,478.01
120.001	Annual Leave		8,096.00	800.56	9,136.34	(1,040.34)	113 46	13,964.47
120.002	SBS		16,813.83	1,254.40	7,734.81	9,079.02	46 46	3,303.19
120.003	Medicare		3,977.18	296.72	1,829.59	2,147.59	47	124,057.82
5120.004	PERS		58,364.24	4,468.90	27,170.31	31,193.93	47 51	30,052.76
5120.005	Health Insurance		61,885.20	5,089.52	31,309.01	30,576.19	69	30,032.70
120.006	Life Insurance		36.36	4.21	25.26	11.10	69 47	1,179.08
120.007	Workmen's Compensation	_	1,517.29	116.64	708.87	808.42	52%	\$191,074.40
		5120 - Workmen's Compensation Totals	\$150,690.10	\$12,030.95	\$77,914.19	\$72,775.91	3270	\$191,074.40
201	Training and Travel					22.240.55	22	24,990.72
201.000	Training and Travel	_	29,909.00	322.14	6,668.45	23,240.55	22%	\$24,990.72
		5201 - Training and Travel Totals	\$29,909.00	\$322.14	\$6,668.45	\$23,240.55	2270	\$24,550.72
5204	Cell Phone Stipend				70.005.55	(26 125 55)	185	9,093.42
5204.000	Telephone		42,720.00	19,519.97	78,895.55	(36,175.55)	50	600.00
5204.001	Cell Phone Stipend		900.00	75.00	450.00	450.00	182%	\$9,693.42
		5204 - Cell Phone Stipend Totals	\$43,620.00	\$19,594.97	\$79,345.55	(\$35,725.55)	10270	\$3,033.42
5205	Insurance			<b></b>	2 262 42	1 707 50	56	4,203.41
5205.000	Insurance		4,045.00	511.02	2,262.42	1,782.58	56%	\$4,203.4
		5205 - Insurance Totals	\$4,045.00	\$511.02	\$2,262.42	\$1,782.58	30%	\$4,203.4.
5206	Supplies				4.050.54	7 140 46	40	9,099.6
5206.000	Supplies		12,000.00	2,107.36	4,859.54	7,140.46	40 40%	\$9,099.6
		5206 - Supplies Totals	\$12,000.00	\$2,107.36	\$4,859.54	\$7,140.46	40%	₽3,035.0
5207	Repairs & Maintenance				74 700 00	00 701 00	44	185,246.5
5207.000	Repairs & Maintenance		162,000.00	.00	71,209.00	90,791.00	44%	\$185,246.5
		5207 - Repairs & Maintenance Totals	\$162,000.00	\$0.00	\$71,209.00	\$90,791.00	44%	\$100,240,0
5212	Contracted/Purchased Serv				70 543 55	72 707 70	52	151,094.2
5212.000	Contracted/Purchased Serv		153,300.00	31,086.38	79,512.30	73,787.70	52%	
		5212 - Contracted/Purchased Serv Totals	\$153,300.00	\$31,086.38	\$79,512.30	\$73,787.70	52%	\$151,094.2



#### Income State.nent

Account	Account Description		Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year
			Budget Amount	Actual Amount	Actual Amount	TID Actual	Buuget	Total Actual
Fund Catego	•							
Fund Typ	e Internal Service Funds							
Fund								
	PENSE							
1	Division 600 - Operations							
	Department 630 - Operations							
5214	Interdepartment Services		445 605 50					
5214.000	Interdepartment Services		110,602.00	9,216.83	55,300.98	55,301.02	50	105,423.00
	T	5214 - Interdepartment Services Totals	\$110,602.00	\$9,216.83	\$55,300.98	\$55,301.02	50%	\$105,423.00
<b>5221</b>	Transportation/Vehicles		200 22	75.00	450.00	450.00		
5221.000	Transportation/Vehicles		900.00	75.00	450.00	450.00	50	975.00
	<b>9t</b>	5221 - Transportation/Vehicles Totals	\$900.00	\$75.00	\$450.00	\$450.00	50%	\$975.00
5222	Postage				•			
5222.000	Postage		.00	.00	.00	.00	+++	197.24
E222	Table O. Constitution 1	5222 - Postage Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$197.24
5223	Tools & Small Equipment		27.000.00					
5223.000	Tools & Small Equipment	FOOD World O Could Foot and Water	87,000.00	1,557.16	75,352.63	11,647.37	87	95,092.84
	04h	5223 - Tools & Small Equipment Totals	\$87,000.00	\$1,557.16	\$75,352.63	\$11,647.37	87%	\$95,092.84
5290	Other Expenses							
5290.000	Other Expenses		.00	241.00	241.00	(241.00)	+++	(20.54)
		5290 - Other Expenses Totals	\$0.00	\$241.00	\$241.00	(\$241.00)	+++	(\$20.54)
		Department 630 - Operations Totals	\$1,020,358.86	\$96,255.51	\$569,258.82	\$451,100.04	56%	\$977,709.99
	Department 670 - Fixed Assets	5						
7106	Fixed Assets-Machinery							
7106.000	Fixed Assets-Machinery		.00	.00	10,548.30	(10,548.30)	+++	.00
		7106 - Fixed Assets-Machinery Totals	\$0.00	\$0.00	\$10,548.30	(\$10,548.30)	+++	\$0.00
		Department 670 - Fixed Assets Totals	\$0.00	\$0.00	\$10,548.30	(\$10,548.30)	+++	\$0.00
		Division 600 - Operations Totals	\$1,020,358.86	\$96,255.51	\$579,807.12	\$440,551.74	57%	\$977,709.99
	Division 640 - Depreciation/Amo	ortization						
6205	Depreciation-Buildings							
6205.000	Depreciation-Buildings	_	.00	180.02	1,080.12	(1,080.12)	+++	1,416.87
		6205 - Depreciation-Buildings Totals	\$0.00	\$180.02	\$1,080.12	(\$1,080.12)	+++	\$1,416.87
6206	Depreciation-Machinery							
6206.000	Depreciation-Machinery		.00	10,135.38	60,812.28	(60,812.28)	+++	121,625.40
		6206 - Depreciation-Machinery Totals	\$0.00	\$10,135.38	\$60,812,28	(\$60,812.28)	+++	\$121,625.40



### Income State.nent

Account	Account Description		Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
								101017101001
Fund Categ	• •							
	pe Internal Service Funds							
Fund								
EX	(PENSE Division <b>640 - Depreciation/Amo</b>	-Al-nai						
6208	Deprec-Furniture/Fixtures	ruzation						
6208.000	Deprec-Furniture/Fixtures		.00	.00	.00	.00	+++	743.17
,200.000	5-6-1-5-1-11-1-1-1-1-1-1-1-1-1-1-1-1-1-1	6208 - Deprec-Furniture/Fixtures Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$743,17
	Division		\$0.00	\$10,315.40	\$61,892.40	(\$61,892.40)	+++	\$123,785.44
5295	Division 650 - Debt Payments Interest Expense	ovo och common c						•
5295.000	Interest Expense		2,722.00	.00	.00	2,722.00	0	5,212.42
1293.000	Interest Expense	5295 - Interest Expense Totals	\$2,722.00	\$0.00	\$0.00	\$2,722.00	0%	\$5,212.42
7301	Note Principal Payments	3233 - Interest Expense Totals	\$2,722.00	\$0.00	\$0.00	\$2,722.00	070	\$3,212.72
301.000	Note Principal Payments		49,238.00	.00	.00	49,238.00	0	.00
501.000	Troce Trincipal Faymence	7301 - Note Principal Payments Totals	\$49,238.00	\$0.00	\$0.00	\$49,238.00	0%	\$0.00
		· · · · · ·	\$51,960.00	\$0.00	\$0.00	\$51,960.00	0%	\$5,212.42
	Division 670 - Fixed Assets	Division 650 - Debt Payments Totals	431,300.00	40.00	φ0.00	431,300.00	0,0	45,212.12
7106	Fixed Assets-Machinery							
106.000	Fixed Assets-Machinery		119,211.56	.00	42,162.16	77,049.40	35	.00
200.000	rined resear recrimery	7106 - Fixed Assets-Machinery Totals	\$119,211.56	\$0.00	\$42,162.16	\$77,049.40	35%	\$0.00
		Division 670 - Fixed Assets Totals	\$119,211.56	\$0.00	\$42,162.16	\$77,049.40	35%	\$0.00
		EXPENSE TOTALS	\$1,191,530.42	\$106,570.91	\$683,861.68	\$507,668.74	57%	\$1,106,707.85
		EXPENSE TOTALS	<b>,</b> -,,	,,	, ,	,,		, -, · · · · · · · · · · · · · · · ·
		Fund 300 - Data Processing Fund Totals						
		REVENUE TOTALS	1,144,022.00	94,570.61	568,028.93	575,993.07	50%	1,257,778.83
		EXPENSE TOTALS	1,191,530.42	106,570.91	683,861.68	507,668.74	57%	1,106,707.85
	Fund :	300 - Data Processing Fund Net Gain (Loss)	(\$47,508.42)	(\$12,000.30)	(\$115,832.75)	(\$68,324.33)	244%	\$151,070.98
		Fund Type Internal Service Funds Totals						
		REVENUE TOTALS	1,144,022.00	94,570.61	568,028.93	575,993.07	50%	1,257,778.83
		EXPENSE TOTALS	1,191,530.42	106,570.91	683,861.68	507,668,74	57%	1,106,707.85



### Income Stat..nent

			Annual	MTD	YTD	Budget Less	% of	Prior Year
Account	Account Description		Budget Amount	Actual Amount	Actual Amount	YTD Actual	Budget	Total Actual
Fund Category	Proprietary Funds							
		Fund Type Internal Service Funds Net Gain (Loss)	(\$47,508.42)	(\$12,000.30)	(\$115,832.75)	(\$68,324.33)	244%	\$151,070.98
		Fund Category Proprietary Funds Totals						
		REVENUE TOTALS	1,144,022.00	94,570.61	568,028.93	575,993.07	50%	1,257,778.83
		EXPENSE TOTALS	1,191,530.42	106,570.91	683,861.68	507,668.74	57%	1,106,707.85
		Fund Category Proprietary Funds Net Gain (Loss)	(\$47,508.42)	(\$12,000.30)	(\$115,832.75)	(\$68,324.33)	244%	\$151,070.98
		Grand Totals						
		REVENUE TOTALS	1,144,022.00	94,570.61	568,028.93	575,993.07	50%	1,257,778.83
		EXPENSE TOTALS	1,191,530.42	106,570.91	683,861.68	507,668.74	57%	1,106,707.85
		Grand Total Net Gain (Loss)	(\$47,508.42)	(\$12,000.30)	(\$115,832.75)	(\$68,324.33)	244%	\$151,070.98



# Balance heet

		Current YTD	Prior Year		
Account	Account Description	Balance	Total Actual	Net Change	Change %
Fund Categor	,				Change 70
	! Internal Service Funds				
	300 - Data Processing Fund				
ASSI					
1027	Change in FMV-Investments				
1027.000	Change in FMV-Investments	4,224.00	4,224.00	.00	.00
	1027 - Change in FMV-Investments Totals	\$4,224.00	\$4,224.00	\$0.00	0.00%
1030	Investment-Central Trea.			•	0.007
1030.100	Investment-Central Trea.	(11,329.36)	162,090.01	(173,419.37)	(106.99)
	1030 - Investment-Central Trea. Totals	(\$11,329.36)	\$162,090.01	(\$173,419.37)	(106.99%)
1200	Prepaid Workers Compensation Insurance			(, =, =, ==, ,	(100.5570)
1200.010	Prepaid Expenses	.00	2,758.65	(2,758.65)	(100.00)
1200.020	Prepaid Insurance	2,262.37	.00	2,262.37	+++
1200.030	Prepaid Workers Compensation Insurance	707.56	(158.07)	865.63	547.62
	1200 - Prepaid Workers Compensation Insurance Totals	\$2,969.93	\$2,600,58	\$369.35	14.20%
1540	Buildings		• •	4003.03	14.2070
1540.000	Buildings	21,254.18	21,254.18	.00	00
	1540 - Buildings Totals	\$21,254.18	\$21,254.18	\$0.00	.00.
1550	Machinery & Equipment			40.00	0.00%
1550.000	Machinery & Equipment	2,115,858.81	2,115,858.81	00	00
	1550 - Machinery & Equipment Totals	\$2,115,858.81	\$2,115,858.81	\$0.00	.00.
1570	Furniture & Fixtures	1-11	42/113/030/01	\$0.00	0.00%
1570.000	Furniture & Fixtures	7,463.60	7,463.60	.00	
	1570 - Furniture & Fixtures Totals	\$7,463.60	\$7,463.60		.00.
1590	Construction in Progress	47,103.00	J., 100.00	\$0.00	0.00%
1590.000	Construction in Progress	211,790.85	211,790.85	00	
	1590 - Construction in Progress Totals	\$211,790.85	\$211,790.85	.00	.00.
1640	Accumulated Depr Building	ΨΕΙΙ,/ 30.03	\$211,730.03	\$0.00	0.00%
1640.000	Accumulated Depr Building	(11,707.21)	(10,627.09)	(4 000 47)	
	1640 - Accumulated Depr Building Totals	(\$11,707.21)	(\$10,627.09)	(1,080.12)	(10.16)
1650	Accumulated Depr Equipmnt	(411,707.21)	(\$10,027.03)	(\$1,080.12)	(10.16%)
1650.000	Accumulated Depr Equipmnt	(1,452,337.25)	(1 201 524 07)	400 000 000	
	1650 - Accumulated Depr Equipmnt Totals	(\$1,452,337.25)	(1,391,524.97)	(60,812.28)	(4.37)
1670	Accumulated Depr furnitur	(\$1,452,557.25)	(\$1,391,524.97)	(\$60,812.28)	(4.37%)
1670.000	Accumulated Depr furnitur	(343.43)	(7.40.47)		
	1670 - Accumulated Depr furnitur Totals	(743.17)	(743.17)	.00	.00.
1825	Deferred Outflow Pension	(\$743.17)	(\$743.17)	\$0.00	0.00%
1825.000	Deferred Outflow Pension	F0 4F6 00			
_020.000		59,456.00	59,456.00	.00	.00
	1825 - Deferred Outflow Pension Totals	\$59,456.00	\$59,456.00	\$0.00	0.00%
	ASSETS TOTALS	\$946,900.38	\$1,181,842.80	(\$234,942.42)	(19.88%)



# Balance Theet

Account	Assough Description		Current YTD	Prior Year		
	Account Description Ory Proprietary Funds		Balance	Total Actual	Net Change	Change %
	pe Internal Service Funds					o ange a
	300 - Data Processing Fund					
	ABILITIES AND FUND EQUITY					
	LIABILITIES					
2020	Accounts Payable					
2020.000	Accounts Payable		.00	119,109.67		
		2020 - Accounts Payable Totals	\$0.00	\$119,109.67	(119,109.67)	(100.00)
2060	Compensated Absences Pay.	•	40.00	\$119,109.07	(\$119,109.67)	(100.00%)
2060.000	Compensated Absences Pay.		8,372.76	8,372.76		
	·	2060 - Compensated Absences Pay. Totals	\$8,372.76	\$8,372.76	.00	.00.
2300	Advances Payable		1-7	40,572.70	\$0.00	0.00%
2300.000	Advances Payable		100,978.76	100,978.76	.00	
		2300 - Advances Payable Totals	\$100,978.76	\$100,978.76	\$0.00	.00
2500	Net Pension Liability			• •	ψο.οο	0.00%
2500.900	Net Pension Liability	·	337,261.00	337,261.00	.00	.00
2700	Defending to	2500 - Net Pension Liability Totals	\$337,261.00	\$337,261.00	\$0.00	0.00%
2700.300	Deferred Inflow Pension				4-1	0.0070
2700.300	Deferred Inflow Pension		5,971.00	5,971.00	.00	.00.
		2700 - Deferred Inflow Pension Totals	\$5,971.00	\$5,971.00	\$0.00	0.00%
		LIABILITIES TOTALS	\$452,583.52	\$571,693.19	(\$119,109.67)	(20.83%)
2800	FUND EQUITY  Contributed CapLocal				·	(==:00 10)
2800.003	Contributed CapLocal					
2000.003	Contributed CapLocal	2000 Contributed Construction	92,771.03	92,771.03	.00	.00.
2900	Reserve for Encumbrances	2800 - Contributed CapLocal Totals	\$92,771.03	\$92,771.03	. \$0.00	0.00%
2900.010	Reserve for Encumbrances					
	Model to 101 Emplificationalizes	2900 - Reserve for Encumbrances Totals	(7,632.00)	(7,632.00)	.00	.00
2910	Designated-Future Expend.	2500 - Reserve for Encumbrances Totals	(\$7,632.00)	(\$7,632.00)	\$0.00	0.00%
2910.120	Designated-Future Expend.		/C 500 00\			
		2910 - Designated-Future Expend. Totals	(6,500.00)	(6,500.00)	.00	.00
2920	Undesignated/Re. Earnings	Designated Facult Expend. Totals	(\$6,500.00)	(\$6,500.00)	\$0.00	. 0.00%
2920.000	Undesignated/Re. Earnings		523,878.58			
		2920 - Undesignated/Re. Earnings Totals		523,878.58	.00	.00
2965	P/Y Encumbrance Control		\$523,878.58	\$523,878.58	\$0.00	0.00%
2965.000	P/Y Encumbrance Control		7,632.00	7 677 00		
		2965 - P/Y Encumbrance Control Totals	\$7,632.00	7,632.00	.00	.00.
	FI	UND EQUITY TOTALS Prior to Current Year Changes	\$610,149.61	\$7,632.00	\$0.00	0.00%
	Prior Year Fund Equity Adjustmen	nt	.00	\$610,149.61	\$0.00	0.00%
	Fund Revenues		(568,028.93)			



## Balance Sheet

Account Account Description Fund Category Proprietary Funds		Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Type Internal Service Funds Fund Expenses		602.064.60			Change 70
·	FIND FOLLEN	683,861.68			
	FUND EQUITY TOTALS	\$494,316.86	\$610,149.61	(\$115,832.75)	(10.000/)
	LIABILITIES AND FUND EQUITY TOTALS	\$946,900.38	\$1,181,842.80	(\$234,942.42)	(18.98%)
	Fund 300 - Data Processing Fund Totals	\$0.00			(19.88%)
			. \$0.00	\$0.00	+++
	Fund Type Internal Service Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Category Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	
	Grand Totals	\$0.00	\$0.00		<u>+++</u>
		40.00	\$0.00	\$0.00	+++