

City of Aniak  
**CITY COUNCIL REGULAR MEETING**  
Teleconference  
Thursday, August 12, 2021 at 7:00 PM

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**AGENDA**

Virtual Meeting Information:

*To Participate please call 1-800-315-6338  
Conference Code- 54481#*

- I. Call to Order**
- II. Roll Call**
- III. Approval of Agenda**
- IV. Public Participation**
- V. Previous Meeting Minutes**
  - [A.](#) July 15, 2021 Regular Meeting Minutes
- VI. Reports**
  - [A.](#) Aniak Volunteer Fire Department - D.Lehman
  - [B.](#) Public Works - G. Hager
  - [C.](#) Library - D. Lehman
  - [D.](#) Bookkeeper/Financial Statement - L. Kameroff
  - [E.](#) City Manager - D. Lehman
- VII. Executive Session-Personnel Presentation**
  - [A.](#) State Statutes for Executive Sessions and Government Meetings
- VIII. Old Business**
  - [A.](#) 4th Reading/Public Hearing of Ordinance 21-01 Amendment/Addition to Sales Tax Ordinance #96-02 -Adopt Ak. Remote Seller Sales Tax Code by Reference
- IX. New Business**
  - [A.](#) Resolution 21-13 Requesting ATC to Purchase Dust Control Products
  - [B.](#) Amendment to Ordinance 93-11-03 Change of Council Meeting Date
- X. Time and Place of Next Meeting:**
  - SCERP-Call of the Chair**
  - Regular Scheduled Meeting: September 8, 2021 7:00pm**
- XI. Adjourn**

Attested:

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Mayor Erica Kameroff *Signed: Date*

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City Manager Diana Lehman *Signed: Date*

**City of Aniak**  
**CITY COUNCIL REGULAR MEETING**  
**Teleconference**  
**Thursday, July 15, 2021 at 7:00 PM**

**MEETING MINUTES**

Virtual Meeting Information:

*To Participate please call 1-800-315-6338  
 Conference Code- 54481#*

**I. Call to Order**

**II. Roll Call**

**III. Approval of Agenda**

**IV. Public Participation:** ML-Reason for executive session? EK-City declines to say. ML-How will it work with telephonic? WW-Abouts cloth mask ending up in sewer system. Will mesh laundry bags help? DC: How are minutes generated? LK-Staff types.

**V. Previous Meeting Minutes**

- A. June 9th, 2021 Meeting Minutes, June 24th, 2021 Special Meeting Minutes: Motion to approve together, WW, 2<sup>nd</sup> DC. All Aye. Motion Approved

**VI. Reports**

- A. Aniak Volunteer Fire Department -D. Lehman-T.Youngblood resigns as fire chief and quit R&R position July 30th. Will post job opening asap.
- B. Public Works -G. Hager-How to deal with Tribe & Dust control? Difficulty with communicating with tribe on issue. (Council discusses for 20-25 min. CM calls point of order. Recommend more diplomacy in reports and research other village measures. Q&A, discussion of bears at dump.)
- C. Library - D. Lehman- Hired tech and have reg. hours. Working on grant through USAC for a few household internet thru library. New videos and books, maybe summer reading program w/volunteer C. Longpre.
- D. Bookkeeper/Financial Statement - L. Kameronoff-Financial statement.(Council Q & A about sewer payment prize drawing-discuss 10-20 min. Q&A about downloads on tablets; amount of information and lead time to get it to them.) ML- requests ordinance change to move meeting date to third Thursday of month to give more prep time on budget. (Council discusses 6-8 min.) Council interrupts report to insert manager report-will return to financial report for may and june?
- E. City Manager - D. Lehman-Review information on remote seller tax code ordinance. Urge council to approve. (Council discussion 3-5 min.) CDBG planning grant. Report about levee work and easements on private property (Council discussion 8-10 min.-need for more info to public.)

**VII. Executive Session** DC makes **motion to move to** end before meeting end. WW 2<sup>nd</sup>. All Aye. Approved.

**Financial Reports, continued...**

- F. Bookkeeper/Financial Statement - L. Kameronoff-Financial statement- May and June financials. (Council Q & A 12 min. on heating fuel costs, fire dept. \$, Cares Act \$. **Motion to**

**accept May financial DC, WW 2<sup>nd</sup>. All Aye. Accepted.** Move to the June financial report questions about equipment purchased for public works. A \$20,000 for equip purchases. My understanding that purchases over \$5,000 require council approval? DL-separate purchases by Greg. Believed that was correct. EK-should have been in separate checks, (14 min) Any other financial report questions. DC questions about tablets and financial report download vs. paper, can we print, dues and fees Q & A, payment request forms.) **Motion to accept June financial WW, WDC2<sup>nd</sup>. All Aye. Accepted.** (Q & A about fiscal year reports?)

## VIII. Old Business

- A. 3rd Reading/Public Hearing of Ordinance 21-01 Amendment/Addition to Sales Tax Ordinance #96-02-Adopt Ak. Remote Seller Sales Tax Code by Reference. EK-Read again or no? Go to discussion. DC-Still not certain the best way to go. Need money but...PCE concerns, I mentioned in email earlier considering a freight tax. Could we get a comparison of revenues from FT vs. remote seller? DL-don't see a way to get that from freight carriers...EK-don't they have that as business that pays taxes? DL-no, freight carriers are exempt from city sales tax. .EK-WHY? (Discussion about why an exemption, other communities tax freight. Possible remote seller tax increases.) DL-to be clear city is taxing the businesses (not individuals) that are selling us stuff. We don't know what companies will do. But how badly do we need revenue? So many sales increased during lockdown...there could be hundreds of transactions that we are missing. We only see a few voluntary payments. DC-even if pay tax amazon is cheaper. EK-I am hung up on streaming services costing more...find other ways to generate \$. MK-commission would collect, free up city staff, find more payments. EK-another way for state to take \$ from people. Repeats.)

(Discussion 20 min.) WW-what to do? Third hearing. Any more discussion? DC-what if implement and want to change our mind? EK-what about DL email you sent today about penalty? EK-AML shared services newsletter...reading. DC. Postpone ? If we could back out in a year, no penalty, I would say yes. (Many talk waiting for printout. EK-talks-done before?) DL; Missy, please email Singletary about withdrawal & penalty.) **DC-Motion to table to next meeting until we get answer. CM 2<sup>nd</sup>. All Aye. Motion approved.**

- B. New Hazard Mitigation Plan Update-Jennifer Lemay-This is a living document that can be changed and added to as Aniak problems are identified. The handout (table) is the mitigation action updates from 2015, as FEMA requires. Questions comments on last meeting's mitigation input? (Discussion of runway road erosion, Add dust assoc. with climate change as mitigation issue.) JL-will add dust mitigation to plan. EK-it's 10:00. Can we email comments to JL? End call (11 min.)
- C. Update Covid-19 Resolution Discussion DL-this is here because I want to put up newer version of mask sign at store...requesting masks if not vaccinated. Are we comfortable with that? (ML- I got knocked off call.) All good to add info to sign.

## IX. New Business

- A. Resolution 21-09 Equal Opportunity/Affirmative Action Policy DL-meets CDBG grant requirement. **DC Motion to approve AM 2d. All Aye. Passed and approved.**
- B. Resolution 21-10 Fair Housing Resolution **AM WW 2<sup>nd</sup> Motion to approve All Aye. Approved and passed.**
- C. Public Safety/VPSO/Healthcare/Animal Control Discussion: DL-I believe city should send letter to all agencies or resolution requesting VPSO. Council-resolution.

D. Resignation letter of Council Member: **Council accept RK resignation.** (Do v  
announce open seat...can appoint someone. Will be 3 seats. No, just approve. Post  
vacancy. Individuals can thank her or send a letter if everyone wants. No precedent for  
letter.

EK-Move Exec. Session to next week. **WW-move to table AM2nd. All Aye. Tabled until the  
later date.**

**X. Time and Place of Next Meeting:**

**SCERP-Call of the Chair (Discussion about why it is still on the agenda.**

**August 11, 2021 7:00pm**

**XI. Adjourn- Motion to adjourn CM 2<sup>nd</sup> AM All Aye. Passed. Adjourn at 10:18 pm.**

Attested:

\_\_\_\_\_  
Mayor Erica Kameroff *Date*

\_\_\_\_\_  
City Manager Diana Lehman *Date*

## CHAPTER 3.05: FIRE DEPARTMENT

### SECTIONS;

- 3.05.010. Fire Department Established
- 3.05.030. Volunteer Fire Department
- 3.05.050. Fire Chief
- 3.05.070. Rules and Regulations
- 3.05.090. Training and Records
- 3.05.110. Equipment
- 3.05.130. Manager Appoints Paid Firefighters

### 3.05.010. Fire Department Established

There shall be a Fire Department in and for the city of Aniak be known as the "Aniak Volunteer Fire Department." It shall consist of a Fire Chief, and as many other officers and firefighters as may be deemed necessary for the effective operation of the department. [Ord #5 ; 1981]

### 3.05.030. Volunteer Fire Department

- A. Organization: Members of the Fire Department may organize into a voluntary association with the election of their own officers and by laws.
- B. Limitation on Powers of Volunteer Department: All property used by the Fire Department is and remains the property of the City and all expenses of the Fire Department shall be paid by check upon proper voucher by the regular city authorities.
- C. Funding by City: From time to time and in such amounts as Volunteer Department for the purpose of giving that association funds with which to reimburse members for clothing damaged while attending fires and for such other purposes in keeping with its functions. [Ord #5 ; 1981]

### 3.05.050. Fire Chief

- A. Appointment: The Fire Chief shall be appointed by the City Manager and shall be responsible to that person. His appointment shall be for an indefinite period of time and with tenure of office depending upon his good conduct and efficiency He shall be technically qualified through training and experience and shall have the ability to command men. He shall be removed only for just cause and after a public hearing before the Council.
- B. Powers and Duties:
  1. The City Manager and Fire Chief shall determine the number and kind of companies of which the Department is to be composed and shall determine the response of such companies to alarms.
  2. He shall annually submit a tentative budget for his department upon request of the council.
  3. He shall assist the proper authorities in suppressing the crime of arson by investigating or causing to be investigated the cause, origin and circumstances of all fires. [Ord #5 ; 1981]

### 3.05.070. Rules and Regulations

The Fire Chief shall maintain and enforce an up-to-date set of comprehensive rules and regulations governing the discipline, training and operation of the Fire Department. Such rules, regulations and any deletions, changes or additional shall be effective when approved and filed with the Council. The Fire Chief shall carry out strictly the enforcement of these rules and regulations and is authorized to suspend or remove from service any officer or firefighter as provided in the rules and regulations. [Ord #5 ; 1981]

**3.05.090. Training and Records**

- A. Drills and Training: The Fire Chief or his representative shall at least two times per month, provide for suitable drills covering the operations and handling of all equipment essential for efficient department operation. In addition he shall provide, at least four times per year, quarterly sessions of instructions to include such subjects as first aid, water supplies, and other subjects related to fire suppression.
- B. Records: The Fire Chief shall see that complete records are kept of all apparatus, equipment, personnel, training inspections, fires and other department activities.
- C. Reports: Current records and comparative data for previous years and recommendation for improving the effectiveness of the department shall be included in an annual report. Such other reports as may be required concerning the major improvement giving suggestions and recommendations for major improvement and listening other data as to maintain a complete record of the activities of the department shall also be prepared. [Ord #5 ; 1981]

**3.05.110. Equipment**

The Fire Chief shall be responsible to the Council for recommending such apparatus or other firefighting equipment as may be required to maintain Fire Department efficiency, and for providing suitable arrangements and equipment for reporting fires or emergencies, and to notify all members or the Department to a sure prompt response to such incidents. [Ord #5 ; 1981]

**3.05.130. Manager Appoints Paid Firefighters**

The City Manager shall appoint all paid firefighters. [Ord #5 ; 1981]



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## August Public Works Report

1 message

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**Greg Hager** <ghager58@gmail.com>  
To: City of Aniak <cityofaniak@gmail.com>

Mon, Aug 9, 2021 at 10:27 AM

The Public Works crew stayed busy in July with dike work, sewer work, brushing out the roads and trying to stay ahead of the landfill.

The roads have stayed in pretty good shape thanks to Charlie grading before the potholes get too deep. We dug out the smashed culvert by the City office and replaced it with an 8 inch hard plastic pipe. This should save a lot of work in the spring when we have to thaw it out. The crew has also spent a lot of time clearing brush along the road. Hauling the brush away takes a lot of effort.

A lot of time was spent working on the dike on State property. The State provided the gravel and shared in the work. Our dike is in better shape now than it has been for years.

We continue to do maintenance work on the sewer lines and lift stations when the weather is not good for other work. We hope to do extensive brushing at the sewer lagoon if time permits. More time was spent on dike work than I had planned for.

The landfill has been a challenge with all the rain. Just keeping it so people don't get stuck has required a lot of gravel. We hope to spend some time cleaning up and burying old junk but it has been too wet.

Greg Hager  
Aniak Director of Public Works

# Aniak ECF connections for patrons - #ECF202108322

Summary Funding Requests Unmet Needs Related Actions



## Funding Request Details for FRN #ECF2190010667

|               |                                                 |                        |              |                      |             |
|---------------|-------------------------------------------------|------------------------|--------------|----------------------|-------------|
| Nickname      | GCI Residential Internet connections, 9 patrons | Service Start Date     | Jul 1, 2021  | Total Recurring Cost | \$32,299.16 |
| Contract Type | Non-Contracted                                  | Service End Date       | Jun 30, 2022 | Total One-Time Cost  | \$1,799.91  |
| Service Type  | Services                                        | Funding Request Status | Pending      | Total FRN Cost       | \$34,099.07 |

### FRN Line Items

| ID | Type of Connection | Bandwidth Download Speed | Bandwidth Download Unit | Bandwidth Upload Speed | Bandwidth Upload Unit | Firewall Included | Total Quantity | Total Cost  |
|----|--------------------|--------------------------|-------------------------|------------------------|-----------------------|-------------------|----------------|-------------|
| 1  | Microwave          | 6                        | Mbps                    | 2                      | Mbps                  | No                | 18             | \$17,099.01 |
| 2  | Microwave          | 5                        | Mbps                    | 2                      | Mbps                  | No                | 9              | \$18,000.00 |

### Service Provider Details

|                         |                        |                |                    |          |       |
|-------------------------|------------------------|----------------|--------------------|----------|-------|
| Service Provider Number | 143001199              | Address Line 1 | 2550 Denali Street | State    | AK    |
| Service Provider Name   | GCI Communication Corp | Address Line 2 | Suite 1000         | Zip Code | 99503 |
|                         |                        | City           | Anchorage          |          |       |

### Invoicing Method

Please indicate who will be submitting invoices and receiving reimbursements for this funding request.

☐ Applicant - FCC Form 472 (BEAR Form)

☐ Service Provider - FCC Form 474 (SRI Form)

Supporting Document(s)

Good evening everyone,

This past month has been busy with many, many financial reports due! Along with my regular payroll/tax reports due each quarter, the following grants also have Financial and Progress reports that are due. Not to mention the work required to order the supplies, staying in contact with grantees, and keeping up with each grant received.

The City of Aniak has not had this many open grants in a very long time! Currently there are 5 open grants for the Aniak Public Library: IMLS-Accelerating Promising Practices (a 3-year grant), IMLS Basic grant (\$10,000), State Public Library Grant (\$7,000), OWL Grant (pays for the internet) and the last is the Library/Elders Center Design & Engineering Grant (still reviewing).

The Fire Dept. also has multiple grants: 2020 and 2021 Volunteer Fire Assistant Grants (mainly for equipment), FY19 AFG Training Grant (just for training), and the SAFER Recruit & Retention grant (a 3-year grant).

Administration has also been overseeing the VEEP Lighting Grant (upgrades to outdoor lighting), the Cares Act Funding, FEMA #1 (in process of getting reimbursed), FEMA #2 (for supplies), and soon the ARPA Funds when they come out.

With our Cares Act Funds that remain, some ideas we have are: Remodel our main office entryway, replace windows, purchasing more masks, hand sanitizers, water etc., and getting the backup generators running on skids. We would like more input from you as to what we want and can do.

We are filling out for another Library ARPA Grant that would be used to purchase mainly supplies but we've also considered: a covered shelter by the Library with a charging station and the supplies for the walking trails we have suggested before. Any and all ideas, wants, needs we can use with these grants are welcome!

Please feel free to contact the City Office for any questions you may have.

Respectfully,

Lenore "Missy" Kameronoff

Finance Director/City Clerk, City of Aniak

|    | A                                                                         | B       | C       | D       | E       | F       | G       | H       | I        | J        | K        | L        | M        | N        | O       | P        |
|----|---------------------------------------------------------------------------|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|----------|---------|----------|
| 1  | CITY OF ANIAK MONTHLY FINANCIAL STATEMENT                                 | FY2022  | JUL2021 | AUG2021 | SEP2021 | OCT2021 | NOV2021 | DEC2021 | JAN 2022 | FEB 2022 | MAR 2022 | APR 2022 | MAY 2022 | JUN 2022 | YTD     | BALANCE  |
| 2  | Total Carry Over Balance (combined cash assets w/o Grant & Sewer Savings) | 361,478 |         |         |         |         |         |         |          |          |          |          |          |          |         |          |
| 3  | Sewer Savings Set Aside R&R                                               | 79,816  |         |         |         |         |         |         |          |          |          |          |          |          | -       | 79,816   |
| 4  | Balance of Sewer Savings                                                  | 56,669  |         |         |         |         |         |         |          |          |          |          |          |          |         |          |
| 5  | Previous Year Carry Over Contribution                                     | 141,361 |         |         |         |         |         |         |          |          |          |          |          |          | -       | 141,361  |
| 6  | City Savings Set Aside                                                    | 68,255  |         |         |         |         |         |         |          |          |          |          |          |          |         |          |
| 7  | Carry Over Balance Left                                                   | 72,046  |         |         |         |         |         |         |          |          |          |          |          |          |         |          |
| 8  | FY2020 Purchase Cost                                                      |         |         |         |         |         |         |         |          |          |          |          |          |          | -       | -        |
| 9  | Diesel in Gallons from FY20 Purchases                                     |         |         |         |         |         |         |         |          |          |          |          |          |          | -       | -        |
| 10 |                                                                           |         |         |         |         |         |         |         |          |          |          |          |          |          |         |          |
| 11 | Administration Income                                                     |         |         |         |         |         |         |         |          |          |          |          |          |          |         |          |
| 12 | Community Revenue Sharing                                                 | 75,160  |         |         |         |         |         |         |          |          |          |          |          |          | -       | 75,160   |
| 13 | Equipment Rental                                                          |         |         |         |         |         |         |         |          |          |          |          |          |          | -       | -        |
| 14 | GCI Land Lease                                                            | 5,400   | 450     |         |         |         |         |         |          |          |          |          |          |          | 450     | 4,950    |
| 15 | Gravel Sales & Royalties                                                  |         |         |         |         |         |         |         |          |          |          |          |          |          | -       | -        |
| 16 | Miscellaneous Income                                                      |         |         |         |         |         |         |         |          |          |          |          |          |          | -       | -        |
| 17 | Office Space Rental                                                       | 16,800  | 1,400   |         |         |         |         |         |          |          |          |          |          |          | 1,400   | 15,400   |
| 18 | Payment in Lieu of Taxes                                                  | 68,000  | 71,696  |         |         |         |         |         |          |          |          |          |          |          | 71,696  | (3,696)  |
| 19 | Sales Tax Revenue (2%)                                                    | 82,500  | 19,738  |         |         |         |         |         |          |          |          |          |          |          | 19,738  | 62,762   |
| 20 | Tobacco Excise Tax                                                        | 40,000  | 8,201   |         |         |         |         |         |          |          |          |          |          |          | 8,201   | 31,799   |
| 21 | VEEP Lighting                                                             | 10,000  |         |         |         |         |         |         |          |          |          |          |          |          | -       | 10,000   |
| 22 | Previous Year Carry Over Contribution                                     |         |         |         |         |         |         |         |          |          |          |          |          |          | -       | -        |
| 23 | Total Admin. Income                                                       | 297,860 | 101,484 | -       | -       | -       | -       | -       | -        | -        | -        | -        | -        | -        | 101,484 | 196,376  |
| 24 | Administration Expenses                                                   |         |         |         |         |         |         |         |          |          |          |          |          |          |         |          |
| 25 | Bank Charges and Fees                                                     |         | 4       |         |         |         |         |         |          |          |          |          |          |          | 4       | (4)      |
| 26 | Building/Vehicle                                                          |         |         |         |         |         |         |         |          |          |          |          |          |          | -       | 4,000    |
| 27 | Maintenance/Operations                                                    | 4,000   |         |         |         |         |         |         |          |          |          |          |          |          | -       | 1,000    |
| 28 | Contract Services                                                         | 1,000   |         |         |         |         |         |         |          |          |          |          |          |          | -       | 2,000    |
| 29 | Dues & Membership Fees                                                    | 2,000   |         |         |         |         |         |         |          |          |          |          |          |          | -       | 707      |
| 30 | Electric                                                                  | 750     | 43      |         |         |         |         |         |          |          |          |          |          |          | 43      | 1,000    |
| 31 | Equipment/Materials Purchase                                              | 1,000   |         |         |         |         |         |         |          |          |          |          |          |          | -       | 1,538    |
| 32 | Gasoline                                                                  | 1,700   | 162     |         |         |         |         |         |          |          |          |          |          |          | 162     | 12,000   |
| 33 | Health Insurance Opt. Out                                                 | 12,000  |         |         |         |         |         |         |          |          |          |          |          |          | -       | 2,200    |
| 34 | Heating Fuel                                                              | 2,200   |         |         |         |         |         |         |          |          |          |          |          |          | -       | 8,461    |
| 35 | Liability Insurance                                                       | 15,000  | 6,539   |         |         |         |         |         |          |          |          |          |          |          | 6,539   | 2,500    |
| 36 | Worker's Comp. Ins.                                                       | 2,500   |         |         |         |         |         |         |          |          |          |          |          |          | -       | -        |
| 37 | Lease and Rent                                                            |         |         |         |         |         |         |         |          |          |          |          |          |          | -       | -        |
| 38 | Parks & Recreation                                                        |         |         |         |         |         |         |         |          |          |          |          |          |          | -       | -        |
| 39 | Employee Life/Retirement                                                  | 27,580  | 1,261   |         |         |         |         |         |          |          |          |          |          |          | 1,261   | 26,319   |
| 40 | Employee Payroll Taxes                                                    | 11,285  | 256     |         |         |         |         |         |          |          |          |          |          |          | 256     | 11,029   |
| 41 | Gross Wages                                                               | 125,372 | 4,224   |         |         |         |         |         |          |          |          |          |          |          | 4,224   | 121,148  |
| 42 | Postage/Freight                                                           | 300     | 25      |         |         |         |         |         |          |          |          |          |          |          | 25      | 275      |
| 43 | Office Supplies/Equip.                                                    | 1,000   | 98      |         |         |         |         |         |          |          |          |          |          |          | 98      | 902      |
| 44 | Telephone/Fax/Internet                                                    | 6,000   | 578     |         |         |         |         |         |          |          |          |          |          |          | 578     | 5,422    |
| 45 | Travel/Training/Per Diem                                                  | 2,500   | 81      |         |         |         |         |         |          |          |          |          |          |          | 81      | 2,419    |
| 46 | VEEP Lighting                                                             | 10,000  |         |         |         |         |         |         |          |          |          |          |          |          | -       | 10,000   |
| 47 | Miscellaneous Expense                                                     |         |         |         |         |         |         |         |          |          |          |          |          |          | -       | -        |
| 48 | Total Admin. Expenses                                                     | 226,187 | 13,270  | -       | -       | -       | -       | -       | -        | -        | -        | -        | -        | -        | 13,270  | 212,917  |
| 49 | Administration Net                                                        | 71,673  | 88,214  | -       | -       | -       | -       | -       | -        | -        | -        | -        | -        | -        | 88,214  | (16,541) |

|    | A                                         | B              | C            | D        | E        | F        | G        | H        | I        | J        | K        | L        | M        | N        | O            | P              |
|----|-------------------------------------------|----------------|--------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------------|----------------|
| 1  | CITY OF ANIAK MONTHLY FINANCIAL STATEMENT | FY2022         | JUL2021      | AUG2021  | SEP2021  | OCT2021  | NOV2021  | DEC2021  | JAN 2022 | FEB 2022 | MAR 2022 | APR 2022 | MAY 2022 | JUN 2022 | YTD          | BALANCE        |
| 49 |                                           |                |              |          |          |          |          |          |          |          |          |          |          |          |              |                |
| 50 | <b>Fire &amp; Police Income</b>           |                |              |          |          |          |          |          |          |          |          |          |          |          |              |                |
| 51 | Animal Control Income                     | 500            | 60           |          |          |          |          |          |          |          |          |          |          |          | 60           | 440            |
| 52 | Donations                                 | 2,000          |              |          |          |          |          |          |          |          |          |          |          |          | -            | 2,000          |
| 53 | Equipment Rental Income                   |                |              |          |          |          |          |          |          |          |          |          |          |          | -            | -              |
| 54 | Volunteer Fire Assist. Grant              | 87,000         |              |          |          |          |          |          |          |          |          |          |          |          | -            | 87,000         |
| 55 | Miscellaneous                             |                |              |          |          |          |          |          |          |          |          |          |          |          | -            | -              |
| 56 | <b>Total Fire &amp; Police Income</b>     | <b>89,500</b>  | <b>60</b>    | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>60</b>    | <b>89,440</b>  |
| 57 | <b>Fire &amp; Police Expenses</b>         |                |              |          |          |          |          |          |          |          |          |          |          |          |              |                |
| 58 | Animal Control Expense                    | 500            | 95           |          |          |          |          |          |          |          |          |          |          |          | 95           | 405            |
| 59 | Building Maint./Operations                | 1,500          |              |          |          |          |          |          |          |          |          |          |          |          | -            | 1,500          |
| 60 | Contract Services-Animal Control          |                |              |          |          |          |          |          |          |          |          |          |          |          | -            | -              |
| 61 | Electric                                  | 2,500          | 177          |          |          |          |          |          |          |          |          |          |          |          | 177          | 2,323          |
| 62 | Equipment Diesel Fuel                     | 250            |              |          |          |          |          |          |          |          |          |          |          |          | -            | 250            |
| 63 | Equipment/Materials Purchase              |                |              |          |          |          |          |          |          |          |          |          |          |          | -            | -              |
| 64 | Gasoline                                  | 250            |              |          |          |          |          |          |          |          |          |          |          |          | -            | 250            |
| 65 | Heating Fuel                              | 12,000         |              |          |          |          |          |          |          |          |          |          |          |          | -            | 12,000         |
| 66 | Maintenance/Operations (Incl. parts)      |                |              |          |          |          |          |          |          |          |          |          |          |          | -            | -              |
| 67 | Employee Life/Retirement                  | 9,900          | 777          |          |          |          |          |          |          |          |          |          |          |          | 777          | 9,123          |
| 68 | Employer Payroll Taxes                    | 4,055          | 316          |          |          |          |          |          |          |          |          |          |          |          | 316          | 3,739          |
| 69 | Gross Wages                               | 45,032         | 3,534        |          |          |          |          |          |          |          |          |          |          |          | 3,534        | 41,498         |
| 70 | Postage/Freight                           |                | 265          |          |          |          |          |          |          |          |          |          |          |          | 265          | (265)          |
| 71 | Supplies                                  |                |              |          |          |          |          |          |          |          |          |          |          |          | -            | -              |
| 72 | Telephone/Fax/Internet                    | 2,500          | 108          |          |          |          |          |          |          |          |          |          |          |          | 108          | 2,392          |
| 73 | Travel/Training/Per Diem                  | 28,000         |              |          |          |          |          |          |          |          |          |          |          |          | -            | 28,000         |
| 74 | <b>Total Fire &amp; Police Expense</b>    | <b>106,487</b> | <b>5,273</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>5,273</b> | <b>101,214</b> |
| 75 | Fire & Police Net                         | (16,987)       | (5,213)      | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | (5,213)      | (11,774)       |
| 76 |                                           |                |              |          |          |          |          |          |          |          |          |          |          |          |              |                |
| 77 | <b>Landfill Income</b>                    |                |              |          |          |          |          |          |          |          |          |          |          |          |              |                |
| 78 | Landfill Income                           | 20,000         | 2,550        |          |          |          |          |          |          |          |          |          |          |          | 2,550        | 17,450         |
| 79 | <b>Total Landfill Income</b>              | <b>20,000</b>  | <b>2,550</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>2,550</b> | <b>17,450</b>  |
| 80 | <b>Landfill Expenses</b>                  |                |              |          |          |          |          |          |          |          |          |          |          |          |              |                |
| 81 | Equipment Diesel Fuel                     | 2,000          |              |          |          |          |          |          |          |          |          |          |          |          | -            | 2,000          |
| 82 | Equipment/Materials Purchase              | 4,970          |              |          |          |          |          |          |          |          |          |          |          |          | -            | 4,970          |
| 83 | Maintenance/Operations (Incl. parts)      | 3,000          |              |          |          |          |          |          |          |          |          |          |          |          | -            | 3,000          |
| 84 | Employee Life/Retirement                  | 3,300          | 130          |          |          |          |          |          |          |          |          |          |          |          | 130          | 3,170          |
| 85 | Employer Payroll Taxes                    | 1,350          | 119          |          |          |          |          |          |          |          |          |          |          |          | 119          | 1,231          |
| 86 | Gross Wages                               | 15,000         | 976          |          |          |          |          |          |          |          |          |          |          |          | 976          | 14,024         |
| 87 | Landfill Supplies                         | 1,000          |              |          |          |          |          |          |          |          |          |          |          |          | -            | 1,000          |
| 88 | Miscellaneous                             |                |              |          |          |          |          |          |          |          |          |          |          |          | -            | -              |
| 89 | <b>Total Landfill Expenses</b>            | <b>30,620</b>  | <b>1,225</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>1,225</b> | <b>29,395</b>  |
| 90 | Landfill Net                              | (10,620)       | 1,325        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 1,325        | (11,945)       |

## Section VI, Item D.

|     | A                                         | B               | C              | D       | E       | F       | G       | H       | I        | J        | K        | L        | M        | N        | O              | P               |
|-----|-------------------------------------------|-----------------|----------------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|----------|----------------|-----------------|
| 1   | CITY OF ANIAK MONTHLY FINANCIAL STATEMENT | FY2022          | JUL2021        | AUG2021 | SEP2021 | OCT2021 | NOV2021 | DEC2021 | JAN 2022 | FEB 2022 | MAR 2022 | APR 2022 | MAY 2022 | JUN 2022 | YTD            | BALANCE         |
| 91  |                                           |                 |                |         |         |         |         |         |          |          |          |          |          |          |                |                 |
| 92  | <b>Library Income</b>                     |                 |                |         |         |         |         |         |          |          |          |          |          |          |                |                 |
| 93  | CE Grant Income                           |                 |                |         |         |         |         |         |          |          |          |          |          |          | -              | -               |
| 94  | IMLS Grant                                | 10,000          |                |         |         |         |         |         |          |          |          |          |          |          | -              | 10,000          |
| 95  | Owl Grant                                 | 5,000           |                |         |         |         |         |         |          |          |          |          |          |          | -              | 5,000           |
| 96  | State PLA Grant                           | 7,000           |                |         |         |         |         |         |          |          |          |          |          |          | -              | 7,000           |
| 97  | Archiving Aniak Grant                     | 27,248          |                |         |         |         |         |         |          |          |          |          |          |          | -              | 27,248          |
| 98  | Office Space Rental                       | 2,500           |                |         |         |         |         |         |          |          |          |          |          |          | -              | 2,500           |
| 99  | Miscellaneous Income                      |                 |                |         |         |         |         |         |          |          |          |          |          |          | -              | -               |
| 100 | <b>Total Library Income</b>               | <b>51,748</b>   | -              | -       | -       | -       | -       | -       | -        | -        | -        | -        | -        | -        | -              | <b>51,748</b>   |
| 101 | <b>Library Expenses</b>                   |                 |                |         |         |         |         |         |          |          |          |          |          |          |                |                 |
| 102 | Bank Charges and Fees                     | 20              | 5              |         |         |         |         |         |          |          |          |          |          |          | 5              | 15              |
| 103 | Building Maint./Operations                |                 |                |         |         |         |         |         |          |          |          |          |          |          | -              | -               |
| 104 | Contract Service                          |                 |                |         |         |         |         |         |          |          |          |          |          |          | -              | -               |
| 105 | Electric                                  | 800             | 80             |         |         |         |         |         |          |          |          |          |          |          | 80             | 720             |
| 106 | Equipment/Materials Purchase              |                 |                |         |         |         |         |         |          |          |          |          |          |          | -              | -               |
| 107 | Heating Fuel                              | 1,000           |                |         |         |         |         |         |          |          |          |          |          |          | -              | 1,000           |
| 108 | Lease and Rent                            | 1,200           | 300            |         |         |         |         |         |          |          |          |          |          |          | 300            | 900             |
| 109 | Library Collection                        | 3,500           | 751            |         |         |         |         |         |          |          |          |          |          |          | 751            | 2,749           |
| 110 | Employee Life/Retirement                  | 1,991           | 67             |         |         |         |         |         |          |          |          |          |          |          | 67             | 1,924           |
| 111 | Employer Payroll Taxes                    | 2,160           | 387            |         |         |         |         |         |          |          |          |          |          |          | 387            | 1,773           |
| 112 | Gross Wages                               | 24,029          | 2,974          |         |         |         |         |         |          |          |          |          |          |          | 2,974          | 21,056          |
| 113 | Postage & Freight                         | 200             | 55             |         |         |         |         |         |          |          |          |          |          |          | 55             | 145             |
| 114 | Library Supplies                          | 500             | 84             |         |         |         |         |         |          |          |          |          |          |          | 84             | 416             |
| 115 | Telephone/Fax/Internet                    | 10,000          | 61             |         |         |         |         |         |          |          |          |          |          |          | 61             | 9,939           |
| 116 | Travel/Training/Per Diem                  | 1,000           |                |         |         |         |         |         |          |          |          |          |          |          | -              | 1,000           |
| 117 | Miscellaneous                             |                 |                |         |         |         |         |         |          |          |          |          |          |          | -              | -               |
| 118 | <b>Total Library Expenses</b>             | <b>46,400</b>   | <b>4,764</b>   | -       | -       | -       | -       | -       | -        | -        | -        | -        | -        | -        | <b>4,764</b>   | <b>41,635</b>   |
| 119 | Library Net                               | 5,348           | (4,764)        | -       | -       | -       | -       | -       | -        | -        | -        | -        | -        | -        | (4,764)        | 10,113          |
| 120 |                                           |                 |                |         |         |         |         |         |          |          |          |          |          |          |                |                 |
| 121 | <b>Public Works Income</b>                |                 |                |         |         |         |         |         |          |          |          |          |          |          |                |                 |
| 122 | Equipment Rental Income                   | 10,000          | 210            |         |         |         |         |         |          |          |          |          |          |          | 210            | 9,790           |
| 123 | Inspection Fees                           | 5               |                |         |         |         |         |         |          |          |          |          |          |          | -              | 5               |
| 124 | Public Service Fee                        | 24,000          | 1,949          |         |         |         |         |         |          |          |          |          |          |          | 1,949          | 22,051          |
| 125 | Previous Year Carry Over                  | 50,000          |                |         |         |         |         |         |          |          |          |          |          |          | -              | 50,000          |
| 126 | <b>Total Public Works Income</b>          | <b>84,005</b>   | <b>2,159</b>   | -       | -       | -       | -       | -       | -        | -        | -        | -        | -        | -        | <b>2,159</b>   | <b>81,846</b>   |
| 127 | <b>Public Works Expenses</b>              |                 |                |         |         |         |         |         |          |          |          |          |          |          |                |                 |
| 128 | Building Maint/Ops                        | 1,500           |                |         |         |         |         |         |          |          |          |          |          |          | -              | 1,500           |
| 129 | Contract Services                         | 1,500           |                |         |         |         |         |         |          |          |          |          |          |          | -              | 1,500           |
| 130 | Electric                                  | 1,500           | 94             |         |         |         |         |         |          |          |          |          |          |          | 94             | 1,406           |
| 131 | Equipment Diesel Fuel                     | 200             |                |         |         |         |         |         |          |          |          |          |          |          | -              | 200             |
| 132 | Equipment/Materials Purchase              | 50,000          |                |         |         |         |         |         |          |          |          |          |          |          | -              | 50,000          |
| 133 | Gasoline                                  | 4,000           | 597            |         |         |         |         |         |          |          |          |          |          |          | 597            | 3,403           |
| 134 | Heating Fuel                              | 6,500           |                |         |         |         |         |         |          |          |          |          |          |          | -              | 6,500           |
| 135 | Lease and Rent                            | 6,700           |                |         |         |         |         |         |          |          |          |          |          |          | -              | 6,700           |
| 136 | Maintenance/Operations (Incl. parts)      | 10,000          | 1,963          |         |         |         |         |         |          |          |          |          |          |          | 1,963          | 8,037           |
| 137 | Employee Life/Retirement                  | 9,130           | 814            |         |         |         |         |         |          |          |          |          |          |          | 814            | 8,316           |
| 138 | Employer Payroll Taxes                    | 3,735           | 380            |         |         |         |         |         |          |          |          |          |          |          | 380            | 3,355           |
| 139 | Gross Wages                               | 41,500          | 4,388          |         |         |         |         |         |          |          |          |          |          |          | 4,388          | 37,112          |
| 140 | Postage/Freight                           | 1,500           | 236            |         |         |         |         |         |          |          |          |          |          |          | 236            | 1,264           |
| 141 | Public Works Supplies                     | 1,000           |                |         |         |         |         |         |          |          |          |          |          |          | -              | 1,000           |
| 142 | Telephone/Fax/Internet                    |                 | 54             |         |         |         |         |         |          |          |          |          |          |          | 54             | (54)            |
| 143 | <b>Total Public Wks Expenses</b>          | <b>138,765</b>  | <b>8,527</b>   | -       | -       | -       | -       | -       | -        | -        | -        | -        | -        | -        | <b>8,527</b>   | <b>130,238</b>  |
| 144 | <b>Public Works Net</b>                   | <b>(54,760)</b> | <b>(6,368)</b> | -       | -       | -       | -       | -       | -        | -        | -        | -        | -        | -        | <b>(6,368)</b> | <b>(48,392)</b> |
| 145 |                                           |                 |                |         |         |         |         |         |          |          |          |          |          |          |                |                 |

|     | A                                         | B             | C              | D        | E        | F        | G        | H        | I        | J        | K        | L        | M        | N        | O              | P             |
|-----|-------------------------------------------|---------------|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------------|---------------|
| 1   | CITY OF ANIAK MONTHLY FINANCIAL STATEMENT | FY2022        | JUL2021        | AUG2021  | SEP2021  | OCT2021  | NOV2021  | DEC2021  | JAN 2022 | FEB 2022 | MAR 2022 | APR 2022 | MAY 2022 | JUN 2022 | YTD            | BALANCE       |
| 146 | <b>Levee Maint. Income</b>                |               |                |          |          |          |          |          |          |          |          |          |          |          |                |               |
|     | Previous Year Carry Over                  |               |                |          |          |          |          |          |          |          |          |          |          |          |                |               |
| 147 | Contribution                              | 18,255        | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 18,255        |
| 148 | <b>Total Levee Maint. Income</b>          | <b>18,255</b> | <b>-</b>       | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b>       | <b>18,255</b> |
| 149 | <b>Levee Maint. Expenses</b>              |               |                |          |          |          |          |          |          |          |          |          |          |          |                |               |
| 150 | Contract Services                         | -             | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | -             |
| 151 | Equipment Diesel Fuel                     | -             | 317            | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 317            | (317)         |
| 152 | Equipment/Materials Purchase              | 11,290        | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 11,290        |
| 153 | Gasoline                                  | -             | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | -             |
|     | Maintenance/Operations (Incl. parts)      | -             | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | -             |
| 154 | Employee Life/Retirement                  | 330           | 1,172          | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 1,172          | (842)         |
| 155 | Employer Payroll Taxes                    | 135           | 567            | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 567            | (432)         |
| 156 | Gross Wages                               | 6,500         | 6,834          | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 6,834          | (334)         |
| 157 | <b>Total Levee Maint. Expenses</b>        | <b>18,255</b> | <b>8,890</b>   | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>8,890</b>   | <b>9,365</b>  |
| 158 | <b>Levee Maint. Net</b>                   | <b>-</b>      | <b>(8,890)</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>(8,890)</b> | <b>8,890</b>  |
| 159 |                                           |               |                |          |          |          |          |          |          |          |          |          |          |          |                |               |
| 160 | <b>Roads Income</b>                       |               |                |          |          |          |          |          |          |          |          |          |          |          |                |               |
| 161 | Previous Year Carry Over                  | 73,106        |                |          |          |          |          |          |          |          |          |          |          |          | -              | 73,106        |
| 162 | <b>Total Roads Income</b>                 | <b>73,106</b> | <b>-</b>       | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b>       | <b>73,106</b> |
| 163 | <b>Roads Expenses</b>                     |               |                |          |          |          |          |          |          |          |          |          |          |          |                |               |
| 164 | Contract Services                         |               |                |          |          |          |          |          |          |          |          |          |          |          | -              | -             |
| 165 | Electric-For 6 Streetlights               | 1,600         | 88             |          |          |          |          |          |          |          |          |          |          |          | 88             | 1,512         |
| 166 | Equipment Diesel Fuel                     | 7,500         | 709            |          |          |          |          |          |          |          |          |          |          |          | 709            | 6,791         |
| 167 | Equipment/Materials Purchase              | 20,000        |                |          |          |          |          |          |          |          |          |          |          |          | -              | 20,000        |
| 168 | Maintence/Ops.w/parts                     | 10,000        | 3,427          |          |          |          |          |          |          |          |          |          |          |          | 3,427          | 6,573         |
| 169 | Employee Life/Retirement                  | 5,060         | 116            |          |          |          |          |          |          |          |          |          |          |          | 116            | 4,944         |
| 170 | Employer Payroll Taxes                    | 2,070         | 81             |          |          |          |          |          |          |          |          |          |          |          | 81             | 1,989         |
| 171 | Gross Wages                               | 23,000        | 604            |          |          |          |          |          |          |          |          |          |          |          | 604            | 22,396        |
| 172 | Postage/Freight                           | 1,500         | 192            |          |          |          |          |          |          |          |          |          |          |          | 192            | 1,308         |
| 173 | <b>Total Roads Expenses</b>               | <b>70,730</b> | <b>5,217</b>   | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>5,217</b>   | <b>65,513</b> |
| 174 | <b>Roads Net</b>                          | <b>2,376</b>  | <b>(5,217)</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>(5,217)</b> | <b>7,593</b>  |
| 175 |                                           |               |                |          |          |          |          |          |          |          |          |          |          |          |                |               |
| 176 |                                           |               |                |          |          |          |          |          |          |          |          |          |          |          |                |               |

|     | A                                         | B              | C              | D              | E              | F              | G              | H              | I               | J               | K               | L               | M               | N               | O              | P              |
|-----|-------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|----------------|
| 1   | CITY OF ANIAK MONTHLY FINANCIAL STATEMENT | FY2022         | JUL2021        | AUG2021        | SEP2021        | OCT2021        | NOV2021        | DEC2021        | JAN 2022        | FEB 2022        | MAR 2022        | APR 2022        | MAY 2022        | JUN 2022        | YTD            | BALANCE        |
| 177 | <b>Sewer Utility Income</b>               |                |                |                |                |                |                |                |                 |                 |                 |                 |                 |                 |                |                |
| 178 | City Sewer Income                         | 175,000        | 14,736         |                |                |                |                |                |                 |                 |                 |                 |                 |                 | 14,736         | 160,264        |
| 179 | Previous Year Carry Over Contribution     |                |                |                |                |                |                |                |                 |                 |                 |                 |                 |                 | -              | -              |
| 180 | Miscellaneous Income                      |                |                |                |                |                |                |                |                 |                 |                 |                 |                 |                 | -              | -              |
| 181 | <b>Total Sewer Utility Income</b>         | <b>175,000</b> | <b>14,736</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>14,736</b>  | <b>160,264</b> |
| 182 | <b>Sewer Utility Expenses</b>             |                |                |                |                |                |                |                |                 |                 |                 |                 |                 |                 |                |                |
| 183 | Bank Charges and Fees                     | 2,100          | 324            |                |                |                |                |                |                 |                 |                 |                 |                 |                 | 324            | 1,776          |
| 184 | Customer Sewer Repair                     | -              |                |                |                |                |                |                |                 |                 |                 |                 |                 |                 | -              | -              |
| 185 | Donations                                 | 1,250          |                |                |                |                |                |                |                 |                 |                 |                 |                 |                 | -              | 1,250          |
| 186 | Electric                                  | 6,000          | 306            |                |                |                |                |                |                 |                 |                 |                 |                 |                 | 306            | 5,694          |
| 187 | Equipment Diesel Fuel                     | 1,000          |                |                |                |                |                |                |                 |                 |                 |                 |                 |                 | -              | 1,000          |
| 188 | Equipment/Materials Purchase              | 30,000         |                |                |                |                |                |                |                 |                 |                 |                 |                 |                 | -              | 30,000         |
| 189 | Gasoline                                  | 2,700          |                |                |                |                |                |                |                 |                 |                 |                 |                 |                 | -              | 2,700          |
| 190 | Heating Fuel                              | 2,000          |                |                |                |                |                |                |                 |                 |                 |                 |                 |                 | -              | 2,000          |
| 191 | Liability Insurance                       | 7,000          | 7,000          |                |                |                |                |                |                 |                 |                 |                 |                 |                 | 7,000          | -              |
| 192 | Worker's Comp. Ins.                       | 2,000          | 2,000          |                |                |                |                |                |                 |                 |                 |                 |                 |                 | 2,000          | -              |
| 193 | Lease & Rent                              | 3,300          |                |                |                |                |                |                |                 |                 |                 |                 |                 |                 | -              | 3,300          |
| 194 | Maintenance/Operations (Incl. parts)      | 15,000         | 556            |                |                |                |                |                |                 |                 |                 |                 |                 |                 | 556            | 14,444         |
| 195 | Employee Life/Retirement                  | 14,960         | 932            |                |                |                |                |                |                 |                 |                 |                 |                 |                 | 932            | 14,028         |
| 196 | Employer Payroll Taxes                    | 6,120          | 544            |                |                |                |                |                |                 |                 |                 |                 |                 |                 | 544            | 5,576          |
| 197 | Gross Wages                               | 68,000         | 6,079          |                |                |                |                |                |                 |                 |                 |                 |                 |                 | 6,079          | 61,921         |
| 198 | Postage/Freight                           | 2,000          | 110            |                |                |                |                |                |                 |                 |                 |                 |                 |                 | 110            | 1,890          |
| 199 | Small Claims Fees                         | 1,500          |                |                |                |                |                |                |                 |                 |                 |                 |                 |                 | -              | 1,500          |
| 200 | Supplies                                  | 1,500          |                |                |                |                |                |                |                 |                 |                 |                 |                 |                 | -              | 1,500          |
| 201 | Telephone/Internet/Fax                    | 3,600          | 188            |                |                |                |                |                |                 |                 |                 |                 |                 |                 | 188            | 3,412          |
| 202 | Travel/Training/Per Diem                  | 2,000          |                |                |                |                |                |                |                 |                 |                 |                 |                 |                 | -              | 2,000          |
| 203 | Miscellaneous                             |                |                |                |                |                |                |                |                 |                 |                 |                 |                 |                 | -              | -              |
| 204 | <b>Total Sewer Utility Expenses</b>       | <b>172,030</b> | <b>18,038</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>18,038</b>  | <b>153,992</b> |
| 205 | Sewer Utility Net                         | 2,970          | (3,302)        | -              | -              | -              | -              | -              | -               | -               | -               | -               | -               | -               | (3,302)        | 6,272          |
| 206 |                                           |                |                |                |                |                |                |                |                 |                 |                 |                 |                 |                 |                |                |
| 207 | <b>Current Month Collection Rate</b>      | 100%           | 100%           |                |                |                |                |                |                 |                 |                 |                 |                 |                 | 100%           | 0%             |
| 208 | <b>Including Past Due Balances</b>        | 100%           | 19%            |                |                |                |                |                |                 |                 |                 |                 |                 |                 | 19%            | 1              |
| 209 |                                           |                |                |                |                |                |                |                |                 |                 |                 |                 |                 |                 |                |                |
| 210 | <b>TOTAL INCOME</b>                       | <b>809,474</b> | <b>120,989</b> | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>120,989</b> | <b>688,485</b> |
| 211 | <b>TOTAL EXPENSES</b>                     | <b>809,474</b> | <b>65,204</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>65,204</b>  | <b>744,269</b> |
| 212 | Net Income                                | 0              | 55,785         | -              | -              | -              | -              | -              | -               | -               | -               | -               | -               | -               | 55,785         | (55,784)       |
| 213 |                                           |                |                |                |                |                |                |                |                 |                 |                 |                 |                 |                 |                |                |
| 214 | <b>CASH AND BANK BALANCES</b>             |                | <b>JUL2021</b> | <b>AUG2021</b> | <b>SEP2021</b> | <b>OCT2021</b> | <b>NOV2021</b> | <b>DEC2021</b> | <b>JAN 2022</b> | <b>FEB 2022</b> | <b>MAR 2022</b> | <b>APR 2022</b> | <b>MAY 2022</b> | <b>JUN 2022</b> |                |                |
| 215 | Cash on Hand - 3151                       |                | 483            |                |                |                |                |                |                 |                 |                 |                 |                 |                 |                |                |
| 216 | General Fund - 0699                       |                | 177,055        |                |                |                |                |                |                 |                 |                 |                 |                 |                 |                |                |
| 217 | General Fund Savings- 8460                |                | 496            |                |                |                |                |                |                 |                 |                 |                 |                 |                 |                |                |
| 218 | Sewer Payments - 0699                     |                | 92,637         |                |                |                |                |                |                 |                 |                 |                 |                 |                 |                |                |
| 219 | Gant Account - 6039                       |                | 138            |                |                |                |                |                |                 |                 |                 |                 |                 |                 |                |                |
| 220 | Sewer Savings - 1389                      |                | 56,669         |                |                |                |                |                |                 |                 |                 |                 |                 |                 |                |                |
| 221 | Cares Act - 4577                          |                | 196            |                |                |                |                |                |                 |                 |                 |                 |                 |                 |                |                |
| 222 | <b>TOTAL CASH AND BANK BALANCES</b>       |                | <b>327,673</b> | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        |                |                |

## Section VI, Item D.

|     | A                                         | B              | C              | D        | E        | F        | G        | H        | I        | J        | K        | L        | M        | N        | O              |                |
|-----|-------------------------------------------|----------------|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------------|----------------|
| 1   | CITY OF ANIAK MONTHLY FINANCIAL STATEMENT | FY2022         | JUL2021        | AUG2021  | SEP2021  | OCT2021  | NOV2021  | DEC2021  | JAN 2022 | FEB 2022 | MAR 2022 | APR 2022 | MAY 2022 | JUN 2022 | YTD            | BALANCE        |
| 223 |                                           |                |                |          |          |          |          |          |          |          |          |          |          |          |                |                |
| 224 | <b>Income Totals</b>                      |                |                |          |          |          |          |          |          |          |          |          |          |          |                |                |
| 225 | Animal Control Income                     | 500            | 60             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 60             | 440            |
| 226 | CE Grant Income                           | -              | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | -              |
| 227 | City Sewer Income                         | 175,000        | 14,736         | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 14,736         | 160,264        |
| 228 | Comm.Revenue Sharing                      | 75,160         | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 75,160         |
| 229 | Donation Income                           | 2,000          | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 2,000          |
| 230 | Equipment Rental                          | 10,000         | 210            | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 210            | 9,790          |
| 231 | GCI Land Lease                            | 5,400          | 450            | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 450            | 4,950          |
| 232 | IMLS Grant                                | 10,000         | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 10,000         |
| 233 | Inspection Fees                           | 5              | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 5              |
| 234 | Landfill Income                           | 20,000         | 2,550          | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 2,550          | 17,450         |
| 235 | Gravel Sales & Royalties                  | -              | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | -              |
| 236 | Miscellaneous                             | -              | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | -              |
| 237 | Office Space Rental                       | 19,300         | 1,400          | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 1,400          | 17,900         |
| 238 | OWL Grant                                 | 5,000          | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 5,000          |
| 239 | PILT Payment                              | 68,000         | 71,696         | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 71,696         | (3,696)        |
| 240 | PLA Grant                                 | 7,000          | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 7,000          |
| 241 | Public Service Fee                        | 24,000         | 1,949          | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 1,949          | 22,051         |
| 242 | Sales Tax Revenue (2%)                    | 82,500         | 19,738         | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 19,738         | 62,762         |
| 243 | FY21 Carry Over                           | 141,361        | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 141,361        |
| 244 | Archiving Aniak Grant                     | 27,248         | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 27,248         |
| 245 | Tobacco Excise Tax                        | 40,000         | 8,201          | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 8,201          | 31,799         |
| 246 | VEEP Lighting                             | 10,000         | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 10,000         |
| 247 | FY21 Carryover                            | 141,361        | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 141,361        |
| 248 | Volunteer Fire Assist. Grant              | 87,000         | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 87,000         |
| 249 | <b>Total Overall Income</b>               | <b>950,835</b> | <b>120,989</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>120,989</b> | <b>829,846</b> |
| 250 | <b>Expense Totals</b>                     |                |                |          |          |          |          |          |          |          |          |          |          |          |                |                |
| 251 | Animal Control Expense                    | 500            | 95             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 95             | 405            |
| 252 | Bank Service Charges                      | 2,120          | 333            | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 333            | 1,787          |
| 253 | Building Maint./Ops.                      | 7,000          | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 7,000          |
| 254 | Contract Services                         | 2,500          | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 2,500          |
| 255 | Customer Sewer Repair                     | -              | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | -              |
| 256 | Donations                                 | 1,250          | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 1,250          |
| 257 | Dues/Membership Fees                      | 2,000          | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 2,000          |
| 258 | Electric                                  | 13,150         | 788            | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 788            | 12,362         |
| 259 | Equipment Diesel Fuel                     | 10,950         | 1,026          | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 1,026          | 9,924          |
| 260 | Equipment/Materials Purchase              | 117,260        | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 117,260        |
| 261 | Gasoline                                  | 8,650          | 759            | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 759            | 7,891          |
| 262 | Health Insurance Opt. Out                 | 12,000         | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 12,000         |
| 263 | Heating Fuel                              | 23,700         | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 23,700         |
| 264 | Liability Insurance.                      | 22,000         | 13,539         | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 13,539         | 8,461          |
| 265 | Workers Comp.Insurance                    | 4,500          | 2,000          | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 2,000          | 2,500          |
| 266 | Lease and Rent                            | 11,200         | 300            | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 300            | 10,900         |
| 267 | Library Collection                        | 3,500          | 751            | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 751            | 2,749          |
| 268 | Maintenance/Ops w/parts                   | 38,000         | 5,946          | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 5,946          | 32,054         |
| 269 | Miscellaneous                             | -              | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | -              |
| 270 | Parks & Recreation                        | -              | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | -              |
| 271 | Employee Life/Retirement                  | 72,251         | 5,270          | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 5,270          | 66,981         |
| 272 | Employer Payroll Taxes                    | 30,910         | 2,650          | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 2,650          | 28,260         |
| 273 | Gross Wages                               | 348,433        | 29,613         | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 29,613         | 318,821        |
| 274 | Postage/Freight                           | 5,500          | 883            | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 883            | 4,617          |
| 275 | Small Claims Fees                         | 1,500          | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 1,500          |
| 276 | Supplies                                  | 5,000          | 181            | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 181            | 4,819          |
| 277 | Telephone/Internet/Fax                    | 22,100         | 989            | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 989            | 21,111         |
| 278 | Travel/Training/Per Diem                  | 33,500         | 81             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 81             | 33,419         |
| 279 | FY21 Carry Over Used                      | 141,361        | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | -              |
| 280 | VEEP Lighting                             | 10,000         | -              | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -              | 10,000         |
| 281 | <b>Total Overall Expenses</b>             | <b>950,835</b> | <b>65,204</b>  | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>65,204</b>  | <b>885,630</b> |
| 282 | Net Income                                | 0              | 55,785         | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 55,785         | (55,784)       |

|     | A                                         | B              | C             | D       | E       | F       | G8/11/2021 | H       | I        | J        | K        | L        | M        | N        | O             | P                   |
|-----|-------------------------------------------|----------------|---------------|---------|---------|---------|------------|---------|----------|----------|----------|----------|----------|----------|---------------|---------------------|
| 1   | CITY OF ANIAK MONTHLY FINANCIAL STATEMENT | FY2022         | JUL2021       | AUG2021 | SEP2021 | OCT2021 | NOV2021    | DEC2021 | JAN 2022 | FEB 2022 | MAR 2022 | APR 2022 | MAY 2022 | JUN 2022 | YTD           | Section VI, Item D. |
| 283 | <b>Public Wks. Dept Income</b>            |                |               |         |         |         |            |         |          |          |          |          |          |          |               |                     |
| 284 | Inspection Fees                           | 5              | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | 5                   |
| 285 | Landfill Income                           | 20,000         | 2,550         | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | 2,550         | 17,450              |
| 286 | City Sewer Income                         | 175,000        | 14,736        | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | 14,736        | 160,264             |
| 287 | Public Service Fee                        | 24,000         | 1,949         | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | 1,949         | 22,051              |
| 288 | Equipment Rental                          | 10,000         | 210           | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | 210           | 9,790               |
| 289 | FY20 Carryover                            | 141,361        | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | 141,361             |
| 290 | Miscellaneous Income                      | -              | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | -                   |
| 291 | <b>Total Public Works Dept.</b>           | <b>370,366</b> | <b>19,445</b> | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | <b>19,445</b> | <b>350,921</b>      |
| 292 | <b>Public Wks. Dept Expenses</b>          |                |               |         |         |         |            |         |          |          |          |          |          |          |               |                     |
| 293 | Bank Charges & Fees                       | 2,100          | 324           | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | 324           | 1,776               |
| 294 | Building Maint./Ops                       | 1,500          | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | 1,500               |
| 295 | Contract Services                         | 1,500          | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | 1,500               |
| 296 | Customer Sewer Repair                     | -              | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | -                   |
| 297 | Donation                                  | 1,250          | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | 1,250               |
| 298 | Electric                                  | 9,100          | 488           | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | 488           | 8,612               |
| 299 | Equipment Diesel Fuel                     | 10,700         | 1,026         | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | 1,026         | 9,674               |
| 300 | Equipment Materials Purchase              | 116,260        | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | 116,260             |
| 301 | Gasoline                                  | 6,700          | 597           | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | 597           | 6,103               |
| 302 | Heating Fuel                              | 8,500          | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | 8,500               |
| 303 | Liability Insurance                       | 7,000          | 7,000         | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | 7,000         | -                   |
| 304 | Workers Comp.Insurance                    | 2,000          | 2,000         | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | 2,000         | -                   |
| 305 | Land Lease                                | 10,000         | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | 10,000              |
| 306 | Maintenance/Ops.w/parts                   | 38,000         | 5,946         | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | 5,946         | 32,054              |
| 307 | Employee Life/Retirement                  | 32,780         | 3,164         | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | 3,164         | 29,616              |
| 308 | Employer Payroll Taxes                    | 13,410         | 1,690         | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | 1,690         | 11,720              |
| 309 | Gross Wages                               | 154,000        | 18,881        | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | 18,881        | 135,119             |
| 310 | Postage/Freight                           | 5,000          | 538           | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | 538           | 4,462               |
| 311 | Small Claims Fees                         | 1,500          | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | 1,500               |
| 312 | Supplies                                  | 3,500          | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | 3,500               |
| 313 | Telephone/Internet/Fax                    | 3,600          | 242           | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | 242           | 3,358               |
| 314 | Travel/Training/Per Diem                  | 2,000          | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | 2,000               |
| 315 | Miscellaneous                             | -              | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | -                   |
| 316 | <b>Total Public Works Dept.</b>           | <b>430,400</b> | <b>41,897</b> | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | <b>41,897</b> | <b>388,503</b>      |
| 317 | Public Works Net                          | (60,034)       | (22,452)      | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | (22,452)      | (37,582)            |
| 318 |                                           |                |               |         |         |         |            |         |          |          |          |          |          |          |               |                     |
| 319 |                                           |                |               |         |         |         |            |         |          |          |          |          |          |          |               |                     |
| 320 |                                           |                |               |         |         |         |            |         |          |          |          |          |          |          |               |                     |
| 321 |                                           |                |               |         |         |         |            |         |          |          |          |          |          |          |               |                     |
| 322 | Financial Report Approved by:             |                |               |         |         |         |            |         |          |          |          |          |          |          |               |                     |
| 323 |                                           |                |               |         |         |         |            |         |          |          |          |          |          |          |               |                     |
| 324 | <b>FEMA Funds Income</b>                  | <b>160,348</b> | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | <b>160,348</b>      |
| 325 | <b>FEMA Funds Expenses</b>                | <b>160,348</b> | <b>82</b>     | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | <b>82</b>     | <b>160,430</b>      |
| 326 | FEMA Funds Net                            | -              | (82)          | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | (82)          | (82)                |
| 327 |                                           |                |               |         |         |         |            |         |          |          |          |          |          |          |               |                     |
| 328 | <b>CARES ACT Awarded</b>                  | <b>297,753</b> | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | 297,753             |
| 329 | CARES ACT INCOME                          | 276,285        | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | 276,285             |
| 330 | <b>CARES ACT Award Balance</b>            | <b>21,468</b>  | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | <b>21,468</b>       |
| 331 | <b>CARES ACT EXPENSES</b>                 | <b>241,962</b> | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | 241,962             |
| 332 | Administration Expenses                   |                | 5             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | 5             | (5)                 |
| 333 | Distance Learning                         |                | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | -                   |
| 334 | Housing Support                           |                | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | -                   |
| 335 | Improve Telework Activities               |                | 16            | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | 16            | (16)                |
| 336 | Medical Expenses                          |                | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | -                   |
| 337 | Other Economic Support                    |                | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | -                   |
| 338 | Pay-Personnel & Services                  |                | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | -                   |
| 339 | Pay-Public Health & Safety                |                | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | -                   |
| 340 | Public Health Exp. (Inc. PPE)             |                | 139           | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | 139           | (139)               |
| 341 | Covid-19 Testing/Contact                  |                | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | -                   |
| 342 | Other***                                  |                | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | -                   |
| 343 | <b>Cares Act Expenses</b>                 | <b>55,791</b>  | <b>160</b>    | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | <b>160</b>    | <b>55,631</b>       |
| 344 | <b>Total Received</b>                     | <b>21,468</b>  | -             | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | -             | <b>21,468</b>       |
| 345 | Cares Act Funds Net                       | (34,323)       | (160)         | -       | -       | -       | -          | -       | -        | -        | -        | -        | -        | -        | (160)         | (34,483)            |
| 346 | <b>Remaining Funds</b>                    |                |               |         |         |         |            |         |          |          |          |          |          |          |               |                     |

City Manager's Reports August 12/2021

**Fire Department:** The City currently does not have a fire chief. I have the AVFD phone at the moment but I am not a firefighter. And when I am out of town I do not know who will hold it. The fire department has no one.

**I urge the city to pass the remote sellers sales tax ordinance and designate the remote seller taxes be used only for supporting a fire chief position.**

The Aniak Volunteer Fire Department chief has always been a volunteer position. To the best of my knowledge the city has never budgeted for or paid anyone to work as a firefighter. We budget to maintain the buildings and equipment only.

The FEMA Safer Grant Recruitment & Retention position does not pay for a fire chief. It may not be used to hire firefighter staff-only for volunteer training. It was a plus that Todd was willing to take over as chief, and that he also took the R&R position. The R&R position is intended to assist the fire chief to get the community involved in the fire department.

The city helped provide the building (and ambulance with YKHC) through CBDG and other federal grants. All the records are gone, but I assume that ambulance call-out fees (paid by the YKHC clinic to the AVFD) and other grants paid AVFD salaries, if there were any. But the city did not pay Pete Brown, or anyone else that I know of.

After the school district involvement in the Camp Kick Ash program, it appears the city convinced someone to be the fire chief...as a volunteer. And when they resigned we were fortunate that someone stepped up. But we can't expect someone to manage the fire department for free.

Please see the attached City Ordinance (Chapter 3.05 Fire Department)

**Purchasing responsibilities of the executive officer:** In the 7/15/2021 council meeting there was a serious misunderstanding about what the *approved and adopted* budget is and what it authorizes the city manager or public works director to do. Once the city's budget is approved through a budget ordinance, it becomes a legally binding document for the city manager to administer

Last month's purchases of equipment *had already been approved* by the city council as a budgeted equipment purchase for the public works fiscal year's budget. They were purchased by the public works director as part of his department responsibilities. The check approvals by the city manager were appropriate as they were for *council approved budget expenditures* (and they were signed after the city manager did an on-line price analysis.)

The equipment was not for the purchase of "professional services" (such as accountants, lawyers) which would trigger the \$5,000 council approval limits of 5.20.030.

1. Aniak City Ordinance Chapter **2.10.010** states that the manager is the chief executive office of the city and shall...Execute the budget and construction....*as adopted*;
2. Aniak City Ordinance Chapter **3.20.050** states that the public works director will be responsible for the maintenance of the (public works) department's budget...
3. Aniak City Ordinance Chapter **5.15.110** states that upon adoption of the budget, the budget shall be in effect for the fiscal year.
4. Aniak City Ordinance Chapter 5.15.110 states that the city manager or his designee shall be the city's purchasing agent.
5. Section **5.20.030. C.** states that **Professional services** may be contracted out by the purchasing agent with limited amounts between \$1,000 and \$5,000...with council approval.
6. An addition to the purchasing ordinance is Chapter **5.20.040.A** which applies to federal grant funds used for purchases, and only allows purchases up to \$3,500 (micro-purchases) to be made without rate quotes; and (small purchases) up to \$150,000 to be made with rate quotes from an adequate number of sources.

**AS 42.40.170. Executive Sessions.**

(a) The question of holding an executive session shall be determined in accordance with AS [42.40.160](#) . A subject may not be considered at an executive session unless it is mentioned in the motion calling for the executive session or is auxiliary to a subject mentioned. An action may not be taken at an executive session.

(b) Only the following subjects may be discussed in an executive session:

(1) matters, the immediate knowledge of which would clearly have an adverse effect upon the finances of the corporation;

(2) unless the person has requested to have the subjects discussed in public, subjects that tend to prejudice the reputation and character of a person;

(3) matters that, by law or municipal charter or ordinance, are permitted to be kept confidential from public disclosure;

(4) matters pertaining to personnel;

(5) matters pertaining to the corporation's legal position;

(6) land acquisition or disposal; and

(7) proprietary or other information of a type treated as confidential under the standards and practices of the United States Interstate Commerce Commission, including practices that protect information associated with specific shippers, divisions, and contract rate agreements.

**AS 44.62.310. Government Meetings Public.**

(a) All meetings of a governmental body of a public entity of the state are open to the public except as otherwise provided by this section or another provision of law. Attendance and participation at meetings by members of the public or by members of a governmental body may be by teleconferencing. Agency materials that are to be considered at the meeting shall be made available at teleconference locations if practicable. Except when voice votes are authorized, the vote shall be conducted in such a manner that the public may know the vote of each person entitled to vote. The vote at a meeting held by teleconference shall be taken by roll call. This section does not apply to any votes required to be taken to organize a governmental body described in this subsection.

(b) If permitted subjects are to be discussed at a meeting in executive session, the meeting must first be convened as a public meeting and the question of holding an executive session to discuss matters that are listed in (c) of this section shall be determined by a majority vote of the governmental body. The motion to convene in executive session must clearly and with specificity describe the subject of the proposed executive session without defeating the purpose of addressing the subject

in private. Subjects may not be considered at the executive session except those mentioned in the motion calling for the executive session unless auxiliary to the main question. Action may not be taken at an executive session, except to give direction to an attorney or labor negotiator regarding the handling of a specific legal matter or pending labor negotiations.

**(c)** The following subjects may be considered in an executive session:

**(1)** matters, the immediate knowledge of which would clearly have an adverse effect upon the finances of the public entity;

**(2)** subjects that tend to prejudice the reputation and character of any person, provided the person may request a public discussion;

**(3)** matters which by law, municipal charter, or ordinance are required to be confidential;

**(4)** matters involving consideration of government records that by law are not subject to public disclosure.

**(d)** This section does not apply to

**(1)** a governmental body performing a judicial or quasi-judicial function when holding a meeting solely to make a decision in an adjudicatory proceeding;

**(2)** juries;

**(3)** parole or pardon boards;

**(4)** meetings of a hospital medical staff;

**(5)** meetings of the governmental body or any committee of a hospital when holding a meeting solely to act upon matters of professional qualifications, privileges or discipline;

**(6)** staff meetings or other gatherings of the employees of a public entity, including meetings of an employee group established by policy of the Board of Regents of the University of Alaska or held while acting in an advisory capacity to the Board of Regents; or

**(7)** meetings held for the purpose of participating in or attending a gathering of a national, state, or regional organization of which the public entity, governmental body, or member of the governmental body is a member, but only if no action is taken and no business of the governmental body is conducted at the meetings.

**(e)** Reasonable public notice shall be given for all meetings required to be open under this section. The notice must include the date, time, and place of the meeting and if, the meeting is by teleconference, the location of any teleconferencing facilities that will be used. Subject to posting notice of a meeting on the Alaska Online Public Notice System as required by AS [44.62.175](#) (a), the notice may be given using print or broadcast media. The notice shall be posted at the principal office of the public entity or, if the public entity has no principal office, at a place designated by the governmental body. The governmental body shall provide notice in a consistent fashion for all its meetings.

**(f)** Action taken contrary to this section is voidable. A lawsuit to void an action taken in violation of this section must be filed in superior court within 180 days after the date of the action. A member of a governmental body may not be named in an action to enforce this section in the member's personal capacity. A governmental body that violates or is alleged to have violated this section may cure the violation or alleged violation by holding another meeting in compliance with notice and other requirements of this section and conducting a substantial and public reconsideration of the matters considered at the original meeting. If the court finds that an action is void, the governmental body may discuss and act on the matter at another meeting held in compliance with this section. A court may hold that an action taken at a meeting held in violation of this section is void only if the court finds that, considering all of the circumstances, the public interest in compliance with this section outweighs the harm that would be caused to the public interest and to the public entity by voiding the action. In making this determination, the court shall consider at least the following:

- (1)** the expense that may be incurred by the public entity, other governmental bodies, and individuals if the action is voided;
- (2)** the disruption that may be caused to the affairs of the public entity, other governmental bodies, and individuals if the action is voided;
- (3)** the degree to which the public entity, other governmental bodies, and individuals may be exposed to additional litigation if the action is voided;
- (4)** the extent to which the governing body, in meetings held in compliance with this section, has previously considered the subject;
- (5)** the amount of time that has passed since the action was taken;
- (6)** the degree to which the public entity, other governmental bodies, or individuals have come to rely on the action;
- (7)** whether and to what extent the governmental body has, before or after the lawsuit was filed to void the action, engaged in or attempted to engage in the public reconsideration of matters originally considered in violation of this section;
- (8)** the degree to which violations of this section were wilful, flagrant, or obvious;
- (9)** the degree to which the governing body failed to adhere to the policy under [AS 44.62.312](#) (a).

**(g)** Subsection (f) of this section does not apply to a governmental body that has only authority to advise or make recommendations to a public entity and has no authority to establish policies or make decisions for the public entity.

**(h)** In this section,

- (1)** "governmental body" means an assembly, council, board, commission, committee, or other similar body of a public entity with the authority to establish policies or make decisions for the public entity or with the authority to advise or make recommendations to the public entity; "governmental body" includes the

members of a subcommittee or other subordinate unit of a governmental body if the subordinate unit consists of two or more members;

**(2)** "meeting" means a gathering of members of a governmental body when

**(A)** more than three members or a majority of the members, whichever is less, are present, a matter upon which the governmental body is empowered to act is considered by the members collectively, and the governmental body has the authority to establish policies or make decisions for a public entity; or

**(B)** the gathering is prearranged for the purpose of considering a matter upon which the governmental body is empowered to act and the governmental body has only authority to advise or make recommendations for a public entity but has no authority to establish policies or make decisions for the public entity;

**CITY OF ANIAK ORDINANCE # 21-01**  
**An ordinance of the City of Aniak Adopting the Alaska Remote Sellers Sales Tax Code as Prepared by the Alaska Remote Sellers Sales Tax Commission**

- WHEREAS,** the inability to effectively collect sales tax on sales of property, products or services transferred or delivered into Alaska is seriously eroding the sales tax base of communities, causing revenue losses and imminent harm to residents through the loss of critical funding for local public services and infrastructure; and
- WHEREAS,** the harm from the loss of revenue is especially serious in Alaska because the State has no income tax, and sales tax revenues are one of the primary sources of funding for services provided by local governments; and
- WHEREAS,** the failure to collect sales tax on remote sales creates market distortions by creating an unfair tax advantage for businesses that limit their physical presence in the taxing jurisdictions but still sell goods and services to consumers, which becomes easier and more prevalent as technology advances; and
- WHEREAS,** the failure to tax remote sales results in the creation of incentives for businesses to avoid a physical presence in the state and its respective communities, resulting in fewer jobs and increasing the share of taxes to those consumers who buy from competitors with a physical presence in the state and its cities; and
- WHEREAS,** the structural advantages for remote sellers, including the absence of point-of-sale tax collection, along with the general growth of online retail, make clear that erosion of the sales tax base is and has been occurring; and
- WHEREAS,** remote sellers who make a substantial number of deliveries into or have large gross revenues from Alaska benefit extensively from the Alaska market, affecting the economy as well as burdening local infrastructure and services; and
- WHEREAS,** delivery of goods and services into local municipalities rely on and burden local transportation systems, emergency and police services, waste disposal, utilities and other infrastructure and services; and,
- WHEREAS,** given modern computing and software options, it is neither unusually difficult nor burdensome for remote sellers to collect and remit sales taxes associated with sales into Alaska taxing jurisdictions; and
- WHEREAS,** due to a recent decision by the United States Supreme Court and the lack of a state sales tax it is appropriate for the municipalities to collectively amend their sales tax codes to account for remote sellers who do not have a physical presence either in the State of Alaska or in a specific taxing jurisdiction, but do have a taxable connection with the State of Alaska or taxing jurisdiction; and

**WHEREAS,** this ordinance is not retroactive in its application; and

**WHEREAS,** this ordinance provides a safe harbor to those who transact limited sales in Alaska; and

**WHEREAS,** amending local sales tax codes reflects the 2018 Supreme Court “*Wayfair*” decision to allow for the application of the taxing jurisdiction’s sales tax code requirements to sellers without a physical presence in the State of Alaska or taxing jurisdiction; and

**WHEREAS,** the intent is to levy municipal sales tax to the maximum limit of federal and state constitutional doctrines; and

**WHEREAS,** the City of Aniak has entered into a cooperative agreement with other local governments called the Alaska Remote Seller Sales Tax Agreement (“the Agreement”); and

**WHEREAS,** the terms of the Agreement require adoption of certain uniform provisions for collection and remittance of municipal sales tax applicable to sales made by remote sellers similar to the Streamlined Sales and Use Tax Agreement.

**NOW, THEREFORE, it is enacted as follows:**

**Chapter 5.30.010 of the City of Aniak Sales Tax Code of Ordinances is hereby amended by adopting a new Chapter 5.35.010 to read as follows:**

Sales Made by Remote Sellers: The Alaska Remote Sellers Sales Tax Code is an ordinance prepared by the Alaska Remote Seller Sales Tax Commission and hereby adopted by reference, as the code currently exists, and as may hereafter be amended.

Adopted by duly constituted quorum of the City Council of Aniak,  
Alaska, this 12<sup>th</sup> day of August 2021.

|                                |                                     |
|--------------------------------|-------------------------------------|
| Mayor Erica Kameroff      date | City Manager Diana Lehman      date |
|--------------------------------|-------------------------------------|

|                                                         |                               |
|---------------------------------------------------------|-------------------------------|
| 1 <sup>st</sup> Reading: April 14, 2021                 | Roll Call:                    |
| 2 <sup>nd</sup> Reading/Public Hearing: June 9, 2021    | A.Morgan ____ E.Kameroff ____ |
| 3 <sup>rd</sup> Reading/Public Hearing: July 15, 2021   | D.Cannon ____ D.Bonanno ____  |
| 4 <sup>th</sup> Reading/Public Hearing: August 11, 2021 | W.Wilson ____ C.Morgan ____   |

## **ADDENDUM A**

### **REMOTE SELLER SALES TAX CODE & COMMON DEFINITIONS**

#### **5.35.010 ALASKA REMOTE SELLER SALES TAX CODE**

[adopted by reference Ord. # 21-02]

##### **SECTION 010 – Interpretation**

- A. In order to prevent evasion of the sales taxes and to aid in its administration, it is presumed that all sales and services by a person or entity engaging in business are subject to the sales tax.
- B. The application of the tax to be collected under this Code shall be broadly construed and shall favor inclusion rather than exclusion.
- C. Exemptions from the tax to be collected under this Code shall be narrowly construed against the claimant and allowed only when such exemption clearly falls within an exemption defined in the member jurisdiction's Code.
- D. The scope of this Code shall apply to remote sellers or marketplace facilitators, delivering products or services into Member municipalities adopting this Code, within the state of Alaska.

##### **SECTION 020 – Title to Collected Sales Tax**

Upon collection by the remote seller or marketplace facilitator, title to collected sales tax vests in the Commission for remittance to the member jurisdiction. The remote seller or marketplace facilitator remits collected sales tax to the Commission on behalf of the member jurisdiction, from whom that power is delegated, in trust for the member jurisdiction and is accountable to the Commission and member jurisdiction.

##### **SECTION 030 – Collection – Rate**

- A. To the fullest extent permitted by law, the sales tax levied and assessed by the member jurisdiction shall be collected on all remote sales where delivery is made within the member jurisdiction, within the state of Alaska.
- B. The applicable tax shall be added to the sales price as provided in the member jurisdiction's sales tax code, based on Point of Delivery.
- C. The tax rate added to the sale price shall be the tax rate for the member jurisdiction(s) where the property or product is sold, or service that was rendered is received, and based on the date the property or product was sold or the date the service rendered was received.
- D. An Address and Tax Rate Database will be made available to remote sellers and marketplace facilitators, indicating the appropriate tax rate to be applied.
- E. The tax assessed shall be consistent with relevant jurisdictional tax caps, single unit sales, and exemptions.
- F. When a sale is made on an installment basis, the applicable sales tax shall be collected at each payment, calculated at the sales tax rate in effect, and with the cap applied, at the time of the original sale or the date the service is rendered, based on the member jurisdictions' Code(s).
- G. When a sales transaction involves placement of a single order with multiple deliveries made at different points in time that are separately invoiced, the applicable sales tax shall be collected on each separately invoiced delivery, calculated at the sales tax rate in

effect, and with the cap applied, at the time of the original sale or the date the service is rendered.

#### SECTION 040 – Obligation to Collect Tax - Threshold Criteria

- A. Any remote seller or marketplace facilitator must collect and remit sales tax in compliance with all applicable procedures and requirements of law, provided the remote seller or marketplace facilitator has met one of the following Threshold Criteria (“Threshold Criteria”) in the current or previous calendar year:
  - 1. The remote seller’s statewide gross sales, including the seller’s marketplace facilitator’s statewide gross sales, from the sale(s) of property, products or services delivered in the state meets or exceeds one hundred thousand dollars (\$100,000); or
  - 2. The remote seller, including the seller’s marketplace facilitator, sold property, products, or services delivered in the state in two hundred (200) or more separate transactions.
- B. For purposes of determining whether the Threshold Criteria are met, remote sellers or marketplace facilitators shall include all gross sales, from all sales of goods, property, products, or services rendered within the state of Alaska.

#### SECTION 050 – Reporting and remittance requirements for local and remote sales

- A. Sellers with a physical presence in a member jurisdiction conducting only local sales shall report and remit to, and comply with standards of, including audit authority, the member jurisdiction.
- B. Sellers with a physical presence in a member jurisdiction that also have remote or internet-based sales where the Point of Delivery is in a different Member Jurisdiction shall (i) report and remit the remote or internet sales to the Commission; and ii) report and remit the local sales to the Member Jurisdiction.
- C. Sellers with a physical presence in a Member Jurisdiction that also have remote or internet-based sales where the Point of Delivery is in the same Member Jurisdiction shall report and remit those remote sales to the Member Jurisdiction.
- D. Sellers and marketplace facilitators that do not have a physical presence in a Member Jurisdiction must report and remit to the Commission all remote sales where the Point of Delivery is in a Member Jurisdiction.
- E. A marketplace facilitator is considered the remote seller for each sale facilitated through its marketplace and shall collect, report, and remit sales tax to the Commission. A marketplace facilitator is not considered to be the remote seller for each sale or rental of lodging facilitated through its marketplace, wherein the seller is considered to have a physical presence in the member jurisdiction.

#### SECTION 060. – No Retroactive Application

The obligations to collect and remit sales tax required by this chapter are applicable at the effective date of the member jurisdiction’s ordinance adopting the Alaska Remote Seller Sales Tax Code.

#### SECTION 070 – Payment and Collection

Pursuant to this Code, taxes imposed shall be due and paid by the buyer to the remote seller or

marketplace facilitator at the time of the sale of property or product or date service is rendered, or with respect to credit transactions, at the time of collection. It shall be the duty of each remote seller or marketplace facilitator to collect the taxes from the buyer and to hold those taxes in trust for the taxing authority of the member jurisdiction. Failure by the remote seller or marketplace facilitator to collect the tax shall not affect the remote seller's, or marketplace facilitator's, responsibility for payment to the Commission.

#### SECTION 080 – Remote Seller and Marketplace Facilitator Registration Requirement

- A. If a remote seller's gross statewide sales meet or exceeds the Threshold Criteria from Section 040, the remote seller shall register with the Commission. If the remote seller is a marketplace seller and only makes sales in Alaska through a marketplace, the marketplace seller is not required to register with the Commission. The marketplace seller must submit an affidavit attesting to these facts on a form provided by the Commission.
- B. If a marketplace facilitator's gross statewide sales meet or exceeds the Threshold Criteria from Section 040, the marketplace facilitator shall register with the Commission.
- C. A remote seller or marketplace facilitator meeting the Threshold Criteria shall apply for a certificate of sales tax registration within thirty (30) calendar days of the effective date of this Code or within thirty (30) calendar days of meeting the Threshold Criteria whichever occurs second. Registration shall be to the Commission on forms prescribed by the Commission.
- D. An extension may be applied for and granted based on criteria established by the Commission, based on evidence produced to describe time necessary to update software or other technical needs, not to exceed ninety (90) days.
- E. Upon receipt of a properly executed application, the Commission shall confirm registration, stating the legal name of the remote seller or marketplace facilitator, the primary address, and the primary sales tax contact name and corresponding title. The failure of the Commission to confirm registration does not relieve the remote seller or marketplace facilitator of its duty to collect and remit sales tax.
- F. Each business entity shall have a sales tax registration under the advertised name.
- G. The sales tax certificate is non-assignable and non-transferable.
- H. The sales tax certificate satisfies a member jurisdiction's requirement to obtain a municipal business license, provided the seller does not have a physical presence in that member jurisdiction.

#### SECTION 090 – Tax Filing Schedule

- A. All remote sellers or marketplace facilitators subject to this Code shall file a return on a form or in a format prescribed by the Commission and shall pay the tax due.
- B. Filing of sales tax returns are due monthly; quarterly or less frequent filing is optional upon application and approval by the Commission, consistent with the code of the member jurisdiction.
- C. A remote seller or marketplace facilitator who has filed a sales tax return will be presumed to be making sales in successive periods unless the remote seller or marketplace facilitator files a return showing a termination or sale of the business in accordance with this Code.
- D. The completed and executed return, together with the remittance in full for the tax due,

shall be transmitted to and must be received by the Commission on or before midnight Alaska Standard Time on the due date. Monthly returns are due the last day of the immediate subsequent month. Quarterly returns are due as follows:

|                                |            |
|--------------------------------|------------|
| Quarter 1 (January – March)    | April 30   |
| Quarter 2 (April – June)       | July 31    |
| Quarter 3 (July – September)   | October 31 |
| Quarter 4 (October – December) | January 31 |

- E. If the last day of the month following the end of the filing period falls on a Saturday, Sunday, federal holiday or Alaska state holiday, the due date will be extended until the next business day immediately following.
- F. Any remote seller or marketplace facilitator holding a remote seller registration shall file a sales tax return even though no tax may be due. This return shall show why no tax is due. If the remote seller or marketplace facilitator intends to continue doing business a return shall be filed reflecting no sales and a confirmation of the intent to continue doing business and shall continue to do so each filing period until the entity ceases doing business or sells the business. If the remote seller or marketplace facilitator intends to cease doing business, a final return shall be filed along with a statement of business closure.
- G. The remote seller or marketplace facilitator shall prepare the return and remit sales tax to the Commission on the same basis, cash, or accrual, which the remote seller or marketplace facilitator uses in preparing its federal income tax return. The remote seller or marketplace facilitator shall sign the return, and transmit the return, with the amount of sales tax and any applicable penalty, interest, or fees that it shows to be due to the Commission.
- H. Remote sellers and marketplace facilitators failing to comply with the provisions of this Code shall, if required by the Commission and if quarterly filing has been chosen, file and transmit collected sales taxes more frequently until such time as they have demonstrated to the Commission that they are or will be able to comply with the provisions of this Code. Six (6) consecutive on-time sales tax filings, with full remittance of the sales taxes collected, shall establish the presumption of compliance, and return to quarterly filing.
- I. The preparer of the sales tax return shall keep and maintain all documentation supporting any and all claims of exempted sales and purchases. Documentation for exempted sales should include the number of the exemption authorization card presented by the buyer at the time of the purchase; the date of the purchase; the name of the person making the purchase; the organization making the purchase; the total amount of the purchase; and the amount of sales tax exempted. This documentation shall be made available to the Commission upon request. Failure to provide such documentation may invalidate that portion of the claim of exemption for which no documentation is provided.

#### SECTION 100 – Estimated Tax

- A. In the event the Commission is unable to ascertain the tax due from a remote seller or marketplace facilitator by reason of the failure of the remote seller or marketplace facilitator to keep accurate books, allow inspection, or file a return, or by reason of the

remote seller or marketplace facilitator filing a false or inaccurate return, the Commission may make an estimate of the tax due based on any evidence in their possession.

- B. Sales taxes may also be estimated, based on any information available, whenever the Commission has reasonable cause to believe that any information on a sales tax return is not accurate.
- C. A remote seller's or marketplace facilitator's tax liability under this Code may be determined and assessed for a period of three (3) years after the date the return was filed or due to be filed with the Commission. No civil action for the collection of such tax may be commenced after the expiration of the three (3) year period except an action for taxes, penalties, and interest due from those filing periods that are the subject of a written demand or assessment made within the three (3) year period, unless the remote seller or marketplace facilitator waives the protection of this section.
- D. The Commission shall notify the remote seller or marketplace facilitator, in writing, that the Commission has estimated the amount of sales tax that is due from the remote seller or marketplace facilitator. The Commission shall serve the notice on the remote seller or marketplace facilitator by delivering the notice to the remote seller's or marketplace facilitator's place of business, or by mailing the notice by certified mail, return receipt requested, to the remote seller's or marketplace facilitator's last known mailing address. A remote seller or marketplace facilitator who refuses the certified mail will be considered to have accepted the certified mail for purposes of service.
- E. The Commission's estimate of the amount of sales tax that is due from a remote seller or marketplace facilitator shall become a final determination of the amount that is due unless the remote seller or marketplace facilitator, within thirty (30) calendar days after service of notice of the estimated tax:
  - 1. Files a complete and accurate sales tax return for the delinquent periods supported by satisfactory records and accompanied by a full remittance of all taxes, interest, penalties, costs, and other charges due; or
  - 2. Files a written notice with the Commission appealing the estimated tax amount in accordance with the appeal procedures, under the provisions of section .160 of this chapter.
  - 3. Arguments or reasons for failure to timely file a return and remit taxes collected shall not be considered a valid basis or grounds for granting an appeal. The basis and grounds for granting an appeal of an assessment are:
    - a. The identity of the remote seller or marketplace facilitator is in error;
    - b. The amount of the debt is erroneous due to a clerical error (and the nature and extent of the error is specified in the request for appeal); or
    - c. The remote seller or marketplace facilitator disputes the denial of exemption(s) for certain sales.
- F. The amount of sales tax finally determined to be due under this section shall bear interest and penalty from the date that the sales tax originally was due, plus an additional civil penalty of fifty dollars (\$50) for each calendar month or partial month for which the amount of sales tax that is due has been determined.

#### SECTION 110 – Returns – Filing Contents

- A. Every remote seller or marketplace facilitator required by this chapter to collect sales tax shall file with the Commission upon forms furnished by the Commission a return setting forth the following information:

1. Gross sales rounded to the nearest dollar;
  2. The nontaxable portions separately stating the amount of sales revenue attributable to each class of exemption, rounded to the nearest dollar;
  3. Computation of taxes to be remitted;
  4. Calculated discount (if applicable) based on member jurisdiction's code; and
  5. Such other information as may be required by the Commission.
- B. Each tax return remitted by a remote seller or marketplace facilitator shall be signed (digital or otherwise) by a responsible individual who shall attest to the completeness and accuracy of the information on the tax return.
- C. The Commission reserves the right to reject a filed return for failure to comply with the requirements of this Code for up to three (3) months from the date of filing. The Commission shall give written notice to a remote seller or marketplace facilitator that a return has been rejected, including the reason for the rejection.

#### SECTION 120 – Refunds

- A. Upon request from a buyer or remote seller or marketplace facilitator, the Commission shall provide a determination of correct tax rate and amount applicable to the transaction. In the case of an overpayment of taxes, the remote seller or marketplace facilitator shall process the refund and amend any returns accordingly.
- B. If the claimant is a remote seller or marketplace facilitator, and the tax refund is owed to any buyer, the remote seller or marketplace facilitator submits, and the Commission approves, a refund plan to all affected buyers.
- C. Interest will not be paid on tax refund requests filed with the Commission.
- D. The Member Jurisdictions may allow a buyer to request a refund directly from the Member Jurisdiction.

#### SECTION 130 – Amended Returns

- A. A remote seller or marketplace facilitator may file an amended sales tax return, with supporting documentation, and the Commission may accept the amended return, but only in the following circumstances:
- i. The amended return is filed within one (1) year of the original due date for the return; and
  - ii. The remote seller or marketplace facilitator provides a written justification for requesting approval of the amended return; and
  - iii. The remote seller or marketplace facilitator agrees to submit to an audit upon request of the Commission.
- B. The Commission shall notify the remote seller or marketplace facilitator in writing (by email or otherwise) whether the Commission accepts or rejects an amended return, including the reasons for any rejection.
- C. The Commission may adjust a return for a remote seller or marketplace facilitator if, after investigation, the Commission determines the figure included in the original returns are incorrect; and the Commission adjusts the return within three (3) years of the original due date for the return.
- D. A remote seller or marketplace facilitator may file a supplemental sales tax return, with supporting documentation, and the Commission may accept the supplemental return, but only in the following circumstances:

- i. The remote seller or marketplace facilitator provides a written justification for requesting approval of the supplemental return; and
- ii. The remote seller or marketplace facilitator agrees to submit to an audit upon request of the Commission.

#### SECTION 140 – Extension of Time to File Tax Return

Upon written application of a remote seller or marketplace facilitator, stating the reasons therefor, the Commission may extend the time to file a sales tax return but only if the Commission finds each of the following:

- 1. For reasons beyond the remote seller's or marketplace facilitator's control, the remote seller or marketplace facilitator has been unable to maintain in a current condition the books and records that contain the information required to complete the return;
- 2. Such extension is a dire necessity for bookkeeping reasons and would avert undue hardship upon the remote seller or marketplace facilitator;
- 3. The remote seller or marketplace facilitator has a plan to cure the problem that caused the remote seller or marketplace facilitator to apply for an extension and the remote seller or marketplace facilitator agrees to proceed with diligence to cure the problem;
- 4. At the time of the application, the remote seller or marketplace facilitator is not delinquent in filing any other sales tax return, in remitting sales tax to the Commission or otherwise in violation of this chapter;
- 5. No such extension shall be made retroactively to cover existing delinquencies.

#### SECTION 150 – Audits

- A. Any remote seller or marketplace facilitator who has registered with the Commission, who is required to collect and remit sales tax, or who is required to submit a sales tax return is subject to a discretionary sales tax audit at any time. The purpose of such an audit is to examine the business records of the remote seller or marketplace facilitator in order to determine whether appropriate amounts of sales tax revenue have been collected by the remote seller or marketplace facilitator and remitted to the Commission.
- B. The Commission is not bound to accept a sales tax return as correct. The Commission may make an independent investigation of all retail sales or transactions conducted within the State or member jurisdiction.
- C. The records that a remote seller or marketplace facilitator is required to maintain under this chapter shall be subject to inspection and copying by authorized employees or agents of the Commission for the purpose of auditing any return filed under this chapter, or to determine the remote seller's or marketplace facilitator's liability for sales tax where no return has been filed.
- D. In addition to the information required on returns, the Commission may request, and the remote seller or marketplace facilitator must furnish, any reasonable information deemed necessary for a correct computation of the tax.
- E. The Commission may adjust a return for a remote seller or marketplace facilitator if, after investigation or audit, the Commission determines that the figures included in the original return are incorrect, and that additional sales taxes are due; and the Commission adjusts the return within three (3) years of the original due date for the return.
- F. For the purpose of ascertaining the correctness of a return or the amount of taxes owed when a return has not been filed, the Commission may conduct investigations, hearings

and audits and may examine any relevant books, papers, statements, memoranda, records, accounts or other writings of any remote seller or marketplace facilitator at any reasonable hour on the premises of the remote seller or marketplace facilitator and may require the attendance of any officer or employee of the remote seller or marketplace facilitator. Upon written demand by the Commission, the remote seller or marketplace facilitator shall present for examination, in the office of the Commission, such books, papers, statements, memoranda, records, accounts and other written material as may be set out in the demand unless the Commission and the person upon whom the demand is made agree to presentation of such materials at a different place.

- G. The Commission may issue subpoenas to compel attendance or to require production of relevant books, papers, records, or memoranda. If any remote seller or marketplace facilitator refuses to obey any such subpoena, the Commissioner may refer the matter to the Commission's attorney for an application to the superior court for an order requiring the remote seller or marketplace facilitator to comply therewith.
- H. Any remote seller, marketplace facilitator, or person engaged in business who is unable or unwilling to submit their records to the Commission shall be required to pay the Commission for all necessary expenses incurred for the examination and inspection of their records maintained outside the Commission.
- I. After the completion of a sales tax audit, the results of the audit will be sent to the business owner's address of record.
- J. In the event the Commission, upon completion of an audit, discovers more than five hundred dollars (\$500) in additional sales tax due from a remote seller or marketplace facilitator resulting from a remote seller's or marketplace facilitator's failure to accurately report sales and taxes due thereupon, the remote seller or marketplace facilitator shall bear responsibility for the full cost of the audit. The audit fee assessment will be in addition to interest and penalties applicable to amounts deemed to be delinquent by the Commission at the time of the conclusion of the audit.

#### SECTION 160 – Audit or Estimated Tax protest

- A. If the remote seller or marketplace facilitator wishes to dispute the amount of the estimate, or the results of an examination or audit, the remote seller or marketplace facilitator must file a written protest with the Commission, within thirty (30) calendar days of the date of the notice of estimated tax or results of an audit or examination. The protest must set forth:
  - 1. The remote seller's or marketplace facilitator's justification for reducing or increasing the estimated tax amount, including any missing sales tax returns for the periods estimated; or
  - 2. The remote seller's or marketplace facilitator's reasons for challenging the examination or audit results.
- B. In processing the protest, the Commission may hold an informal meeting or hearing with the remote seller or marketplace facilitator, either on its own or upon request of the remote seller or marketplace facilitator and may also require that the remote seller or marketplace facilitator submit to an audit, if one was not previously conducted or a more formal audit if an estimation audit was previously performed.
- C. The Commission shall make a final written determination on the remote seller's or marketplace facilitator's protest and mail a copy of the determination to the remote

seller or marketplace facilitator.

- D. If a written protest is not filed within thirty (30) days of the date of the notice of estimated tax or the result of a review, audit, or examination, then the estimated tax, review, audit, or examination result shall be final, due and payable to the Commission.

#### SECTION 170 – Penalties and Interest for Late Filing

- A. A late filing fee of twenty-five dollars (\$25) per month, or fraction thereof, shall be added to all late-filed sales tax reports, until a total of one-hundred dollars (\$100) has been reached. An incomplete return shall be treated as the filing of no return.
- B. Delinquent sales tax bear interest at the rate of fifteen percent (15%) per annum until paid.
- C. In addition, delinquent sales tax shall be subject to an additional penalty of 5% per month, or fraction thereof, until a total of 20% of delinquent tax has been reached. The penalty does not bear interest.
- D. Fees, penalties, and interest shall be assessed and collected in the same manner as the tax is assessed and collected, and applied first to fees, penalties, and interest, second to past due sales tax.
- E. The filing of an incomplete return, or the failure to remit all tax, shall be treated as the filing of no return.
- F. A penalty assessed under this section for the delinquent remittance of sales tax or failure to file a sales tax return may be waived by the Commission, upon written application of the remote seller or marketplace facilitator accompanied by a payment of all delinquent sales tax, interest and penalty otherwise owed by the remote seller or marketplace facilitator, within forty-five (45) calendar days after the date of delinquency. A remote seller or marketplace facilitator may not be granted more than one (1) waiver of penalty under this subsection in any one calendar year, in accordance with the Commission's penalty waiver policy. The Commission shall report such waivers of penalty to the member jurisdiction, in writing.

#### SECTION 180 – Remote Reseller Certificate of Exemption

- A. A remote seller with no physical presence in a member jurisdiction purchasing goods or services for the express purpose of resale to buyer(s) located in that member jurisdiction shall apply for a resale certificate through the Commission.
- B. The Remote Reseller Certificate of Exemption will expire at the end of the calendar year it is issued.

#### SECTION 190 – Repayment Plans

- A. The Commission may agree to enter into a repayment plan with a delinquent remote seller or marketplace facilitator. No repayment plan shall be valid unless agreed to by both parties in writing.
- B. A remote seller or marketplace facilitator shall not be eligible to enter into a repayment plan with the Commission if the remote seller or marketplace facilitator has defaulted on a repayment plan in the previous two (2) calendar years.
- C. The repayment plan shall include a secured promissory note that substantially complies with the following terms:
  - i. The remote seller or marketplace facilitator agrees to pay a minimum of ten

percent (10%) down payment on the tax, interest and penalty amount due. The down payment shall be applied first to penalty, then to accumulated interest, and then to the tax owed.

- ii. The remote seller or marketplace facilitator agrees to pay the balance of the tax, penalty and interest owed in monthly installments over a period not to exceed two (2) years.
  - iii. Interest at a rate of fifteen percent (15%) per annum shall accrue on the principal sum due. Interest shall not apply to penalties owed or to interest accrued at the time the repayment plan is executed or accruing during the term of the repayment plan.
  - iv. If the remote seller or marketplace facilitator is a corporation or a limited liability entity, the remote seller or marketplace facilitator agrees to provide a personal guarantee of the obligations under the repayment plan.
  - v. The remote seller or marketplace facilitator agrees to pay all future tax bills in accordance with the provisions of this chapter.
  - vi. The remote seller or marketplace facilitator agrees to provide a security interest in the form of a sales tax lien for the entire unpaid balance of the promissory note to be recorded by the Commission at the time the repayment plan is signed. The remote seller or marketplace facilitator shall be responsible for the cost of recording the tax lien.
- D. If a remote seller or marketplace facilitator fails to pay two (2) or more payments in accordance with the terms of the repayment plan agreement, the remote seller or marketplace facilitator shall be in default and the entire amount owed at the time of default shall become immediately due. The Commission will send the remote seller or marketplace facilitator a notice of default. The Commission may immediately foreclose on the sales tax lien or take any other remedy available under the law.

#### SECTION 200 – Remote Seller or Marketplace Facilitator Record Retention

Remote sellers or marketplace facilitators shall keep and preserve suitable records of all sales made and such other books or accounts as may be necessary to determine the amount of tax which the remote seller or marketplace facilitator is obliged to collect. Remote sellers or marketplace facilitators shall preserve suitable records of sales for a period of three (3) years from the date of the return reporting such sales and shall preserve for a period of three (3) years all documentation supporting exempted sales of goods or services and all such other books, invoices and records as may be necessary to accurately determine the amount of taxes which the remote seller or marketplace facilitator was obliged to collect under this chapter.

#### SECTION 210 – Cessation or Transfer of Business

- A. A remote seller or marketplace facilitator who sells, leases, conveys, forfeits, assigns, gifts or otherwise transfers (collectively, a “transfer”) the majority of their business interest, including to a creditor or secured party, shall make a final sales tax return within thirty (30) days after the date of such conveyance.
- B. At least ten (10) business days before any such transfer is completed, the remote seller or marketplace facilitator shall send to the Commission, by approved communication (email confirmation, certified first-class mail, postage prepaid) a notice that the remote seller’s or marketplace facilitator’s interest is to be conveyed and shall include the

name, address and telephone number of the person or entity to whom the interest is to be conveyed.

- C. Upon notice of transfer and disclosure of buyer, the Commission shall be authorized to disclose the status of the remote seller's or marketplace facilitator's sales tax account to the named buyer or assignee.
- D. Upon receipt of notice of a transfer, the Commission shall send the transferee a copy of this Code with this section highlighted.
- E. Neither the Commission's failure to give the notice nor the transferee's failure to receive the notice shall relieve the transferee of any obligations under this section.
- F. Following receipt of the notice, the Commission shall have sixty (60) days in which to perform a final sales tax audit and assess sales tax liability against the remote seller or marketplace facilitator. If the notice is not mailed at least ten (10) business days before the transfer is completed, the Commission shall have twelve (12) months from the date of the completion of the transfer or the Commission's knowledge of the completion of the transfer within which to begin a final sales tax audit and assess sales tax liability against the remote seller or marketplace facilitator. The Commission may also initiate an estimated assessment if the requirements for such an assessment exist.
- G. A person acquiring any interest of a remote seller or marketplace facilitator in a business required to collect the tax under this chapter assumes the liability of the remote seller or marketplace facilitator for all taxes due the Commission, whether current or delinquent, whether known to the Commission or discovered later, and for all interest, penalties, costs, and charges on such taxes.
- H. Before the effective date of the transfer, the transferee of a business shall obtain from the Commission an estimate of the delinquent sales tax, penalty and interest, if any, owed by the remote seller or marketplace facilitator as of the date of the transfer, and shall withhold that amount from the consideration payable for the transfer, until the remote seller or marketplace facilitator has produced a receipt from the Commission showing that all tax obligations imposed by this chapter have been paid. A transferee that fails to withhold the amount required under this subsection shall be liable to the Commission and member jurisdiction for the lesser of the amount of delinquent sales tax, penalty, and interest due from the remote seller or marketplace facilitator as of the date of transfer, and the amount that the transferee was required to withhold.
- I. In this section, the term "transfer" includes the following:
  - 1. A change in voting control, or in more than fifty percent (50%) of the ownership interest in a remote seller or marketplace facilitator that is a corporation, limited liability company or partnership; or
  - 2. A sale of all or substantially all the assets used in the business of the remote seller or marketplace facilitator; or
  - 3. The initiation of a lease, management agreement or other arrangement under which another person becomes entitled to the remote seller's or marketplace facilitator's gross receipts from sales, rentals, or services.
- J. Subsection H of this section shall not apply to any person who acquires their ownership interest in the ongoing business as a result of the foreclosure of a lien that has priority over the Commission's sales tax lien.
- K. Upon termination, dissolution or abandonment of a business entity, any officer having control or supervision of sales tax funds collected, or who is charged with responsibility

for the filing of returns, or the payment of sales tax funds collected, shall be personally liable for any unpaid taxes, interest, administrative costs, and penalties on those taxes if such person willfully fails to pay or cause to be paid any taxes due from the corporation. In addition, regardless of willfulness, each director, member, or general partner of the entity shall be jointly and severally liable for unpaid amounts. The person shall be liable only for taxes collected which became due during the period he or she had the control, supervision, responsibility, or duty to act for the corporation. This section does not relieve the entity of other tax liabilities or otherwise impair other tax collection remedies afforded by law.

- L. A remote seller or marketplace facilitator who terminates the business without the benefit of a purchaser, successor or assign shall make a final tax return and settlement of tax obligations within thirty (30) days after such termination. If a final return and settlement are not received within thirty (30) days of the termination, the remote seller or marketplace facilitator shall pay a penalty of one hundred dollars (\$100), plus an additional penalty of twenty-five dollars (\$25) for each additional thirty- (30-) day period, or part of such a period, during which the final return and settlement have not been made, for a maximum of six (6) additional periods.

#### SECTION 220 – Use of Information on Tax Returns

- A. Except as otherwise provided in this chapter, all returns, reports, and information required to be filed with the Commission under this Code, and all information contained therein, shall be kept confidential and shall be subject to inspection only by:
  - 1. Employees and agents of the Commission and member jurisdiction whose job responsibilities are directly related to such returns, reports, and information;
  - 2. The person supplying such returns, reports, and information; and
  - 3. Persons authorized in writing by the person supplying such returns, reports, and information.
- B. The Commission will release information described in subsection A of this section pursuant to subpoena, order of a court or administrative agency of competent jurisdiction, and where otherwise required by law to do so.
- C. Notwithstanding subsection A of this section, the following information is available for public inspection:
  - A. The name and address of sellers and marketplace facilitators;
  - B. Whether a business is registered to collect taxes under this chapter;
  - C. The name and address of businesses that are sixty (60) days or more delinquent in filing returns or in remitting sales tax, or both filing returns and remitting sales tax; and, if so delinquent, the amount of estimated sales tax due, and the number of returns not filed.
- D. The Commission may provide the public statistical information related to sales tax collections, provided that no information identifiable to a particular remote seller or marketplace facilitator is disclosed.
- E. Nothing contained in this section shall be construed to prohibit the delivery to a person, or their duly authorized representative, of a copy of any return or report filed by them, nor to prohibit the publication of statistics so classified as to prevent the identification of particular buyers, remote sellers, or marketplace facilitators, nor to prohibit the furnishing of information on a reciprocal basis to other agencies or political subdivisions of the state

or the United States concerned with the enforcement of tax laws.

- F. Nothing contained in this section shall be construed to prohibit the disclosure through enforcement action proceedings or by public inspection or publication of the name, estimated balance due, and current status of payments, and filings of any remote seller or marketplace facilitator or agent of any remote seller or marketplace facilitator required to collect sales taxes or file returns under this chapter, who fails to file any return and/or remit in full all sales taxes due within thirty (30) days after the required date for that business. Entry into any agreement whether pursuant to the provisions of this chapter or otherwise shall not act as any prohibition to disclosure of the records of that remote seller or marketplace facilitator as otherwise provided in this chapter.
- G. A prospective lessee or purchaser of any business or business interest may inquire as to the obligation or tax status of any business upon presenting to the Commission a release of tax information request signed by the authorized agent of the business.
- H. Except as otherwise provided herein, all returns referred to in this chapter, and all data taken therefrom, shall be kept secure from public inspection, and from all private inspection.

#### SECTION 230 – Violations

- A. A remote seller or marketplace facilitator that fails to file a sales tax return or remit sales tax when due, in addition to any other liability imposed by this Code, shall pay to the Commission all costs incurred by the Commission to determine the amount of the remote seller's or marketplace facilitator's liability or to collect the sales tax, including, without limitation, reviewing and auditing the remote seller's or marketplace facilitator's business records, collection agency fees, and actual reasonable attorney's fees.
- B. A person who causes or permits a corporation of which the person is an officer or director, a limited liability company of which the person is a member or manager, or a partnership of which the person is a partner, to fail to collect sales tax or to remit sales tax to the Commission as required by this Code shall be liable to the Commission for the amount that should have been collected or remitted, plus any applicable interest and penalty.
- C. Notwithstanding any other provision of law, and whether or not the Commission initiates an audit or other tax collection procedure, the Commission may bring a declaratory judgment action against a remote seller or marketplace facilitator believed to meet the criteria to establish that the obligation to remit sales tax is applicable and valid under local, state, and federal law. The action shall be brought in the judicial district of the member jurisdiction.
- D. The Commission may cause a sales tax lien to be filed and recorded against all real and personal property of a remote seller or marketplace facilitator where the remote seller or marketplace facilitator has:
  - 1. Failed to file sales tax returns for two (2) consecutive filing periods as required by the Code; or
  - 2. Failed within sixty (60) days of the end of the filing period from which taxes were due to either (a) remit all amounts due or (b) to enter into a secured payment agreement as provided in this Code.
  - 3. Prior to filing a sales tax lien, the Commission shall cause a written notice of intent to file to be mailed to the last known address of the delinquent remote seller or marketplace facilitator.

- E. In addition to other remedies discussed in this Code, the Commission may bring a civil action to:
  - 1. Enjoin a violation of this Code. On application for injunctive relief and a finding of a violation or threatened violation, the superior court shall enjoin the violation.
  - 2. Collect delinquent sales tax, penalty, interest, and costs of collection, either before or after estimating the amount of sales tax due.
  - 3. Foreclose a recorded sales tax lien as provided by law.
- F. All remedies hereunder are cumulative and are in addition to those existing at law or equity.

#### SECTION 240 – Penalties for Violations

- A. In the event that a penalty provided below is different from the same penalty in a member jurisdiction's sales tax code, the penalty prescribed in the member jurisdiction's sales tax code will apply.
- B. A buyer, remote seller, or marketplace facilitator who knowingly or negligently submits false information in a document filed with the Commission pursuant to this Code is subject to a penalty of five hundred dollars (\$500).
- C. A remote seller or marketplace facilitator who knowingly or negligently falsifies or conceals information related to its business activities with the Commission or member jurisdiction is subject to a penalty of five hundred dollars (\$500).
- D. A person who knowingly or negligently provides false information when applying for a certificate of exemption is subject to a penalty of five hundred dollars (\$500).
- E. A remote seller or marketplace facilitator who fails or refuses to produce requested records or to allow inspection of their books and records shall pay to the Commission a penalty equal to three (3) times any deficiency found or estimated by the Commission with a minimum penalty of five hundred dollars (\$500).
- F. A remote seller or marketplace facilitator who falsifies or misrepresents any record filed with the Commission is guilty of an infraction and subject to a penalty of five hundred dollars (\$500) per record.
- G. Misuse of an exemption card is a violation and subject to a penalty of fifty dollars (\$50) per incident of misuse;
- H. Nothing in this chapter shall be construed as preventing the Commission from filing and maintaining an action at law to recover any taxes, penalties, interest and/or fees due from a remote seller or marketplace facilitator. The Commission may also recover attorney's fees in any action against a delinquent remote seller or marketplace facilitator.

#### SECTION 250 – Remittance of Tax; Remote Seller Held Harmless

- A. Any remote seller or marketplace facilitator that collects and remits sales tax to the Commission as provided by law may use an electronic database of state addresses that is certified by the Commission pursuant to subsection (C) of this section to determine the member jurisdictions to which tax is owed.
- B. Any remote seller or marketplace facilitator that uses the data contained in an electronic database certified by the Commission pursuant to subsection (C) of this section to determine the jurisdictions to which tax is owed shall be held harmless for any tax, charge,

or fee liability to any member jurisdiction that otherwise would be due solely as a result of an error or omission in the database.

- C. Any electronic database provider may apply to the Commission to be certified for use by remote sellers or marketplace facilitators pursuant to this section. Such certification shall be valid for three years. In order to be certified, an electronic database provider shall have a database that satisfies the following criteria:
1. The database shall designate each address in the state, including, to the extent practicable, any multiple postal address applicable to one location and the taxing jurisdictions that have the authority to impose a tax on purchases made by purchasers at each address in the state.
  2. The information contained in the electronic database shall be updated as necessary and maintained in an accurate condition. In order to keep the database accurate, the database provider shall provide a convenient method for member jurisdictions that may be affected by the use of the database to inform the provider of apparent errors in the database. The provider shall have a process in place to promptly correct any errors brought to the provider's attention.

#### SECTION 260 – Savings Clause

- A. If any provision of Chapter \_\_, the Remote Seller Sales Tax Code, and Chapter \_\_, Sales Tax Code is determined by the Commission or an adjudicatory body of competent jurisdiction to discriminate against a remote seller in favor of a local seller with a physical presence in the taxing jurisdiction, the discriminatory provision shall continue in effect only to the extent such provision does not discriminate against a remote seller, and the comparable code provision applicable to a local seller will apply to a remote seller, and the remainder of Chapter \_\_ and Chapter \_\_ shall continue in full force and effect.

#### SECTION 270 – Definitions

Adoption of definitions does not compel an individual municipality to exempt certain defined items. Each municipality should specifically adopt definitions necessary for consistency to implement both brick-and-mortar sales tax code and provisions related to remote sellers or marketplace facilitators. For definitions that have no applicability to brick-and-mortar sales tax code, municipality may choose either to include definitions in the definitional section of general sales tax ordinance or adopt the common definitions by reference.

**“Buyer” or “purchaser”** means a person to whom a sale of property or product is made or to whom a service is furnished.

**“Commission”** means the Alaska Remote Seller Sales Tax Commission established by Agreement between local government taxing jurisdictions within Alaska, and delegated tax collection authority.

**“Delivered electronically”** means delivered to the purchaser by means other than tangible storage media.

**“Delivery Charges”** means charges by the seller of personal property or services for preparation

and delivery to a location designated by the purchaser of personal property or services including, but not limited to, transportation, shipping, postage, handling, crating, and packing.

**“Entity-based exemption”** means an exemption based on who purchases the product or who sells the product. An exemption that is available to all individuals shall not be considered an entity-based exemption.

**“Goods for resale”** means:

A. the sale of goods by a manufacturer, wholesaler, or distributor to a retail vendor; sales to a wholesale or retail dealer who deals in the property sold, for the purpose of resale by the dealer.

B. Sales of personal property as raw material to a person engaged in manufacturing components for sale, where the property sold is consumed in the manufacturing process of, or becomes an ingredient or component part of, a product manufactured for sale by the manufacturer.

C. Sale of personal property as construction material to a licensed building contractor where the property sold becomes part of the permanent structure.

**“Lease” or “rental”** means any transfer of possession or control of tangible personal property for a fixed or indeterminate term for consideration. A lease or rental may include future options to purchase or extend.

**“Local Sale”** means a sale by a seller with a physical presence in a taxing jurisdiction, where the point of delivery is a location within the same taxing jurisdiction.

**“Marketplace”** means a physical or electronic place, platform, or forum, including a store, booth, internet website, catalog, or dedicated sales software application, where products or services are offered for sale.

**“Marketplace facilitator”** means a person that contracts with remote sellers to facilitate for consideration, regardless of whether deducted as fees from the transaction, the sale of the remote seller’s property, product, or services through a physical or electronic marketplace operated by the person, and engages:

- (a) Directly or indirectly, through one or more affiliated persons in any of the following:
  - (i) Transmitting or otherwise communicating the offer or acceptance between the buyer and remote seller;
  - (ii) Owning or operating the infrastructure, electronic or physical, or technology that brings buyers and remote sellers together;
  - (iii) Providing a virtual currency that buyers are allowed or required to use to purchase products from the remote seller; or
  - (iv) Software development or research and development activities related to any of the activities described in (b) of this subsection, if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person; and

- (b) In any of the following activities with respect to the seller’s products:

- (i) Payment processing services;
- (ii) Fulfillment or storage services;
- (iii) Listing products for sale;
- (iv) Setting prices;
- (v) Branding sales as those of the marketplace facilitator;
- (vi) Order taking;
- (vii) Advertising or promotion; or
- (viii) Providing customer service or accepting or assisting with returns or exchanges.

**“Marketplace seller”** means a person that makes retail sales through any physical or electronic marketplace that is operated by a marketplace facilitator.

**“Member Jurisdiction”** means a taxing jurisdiction that is a signatory of the Alaska Remote Seller Sales Tax Agreement, thereby members of the Commission, and who have adopted the Alaska Remote Seller Uniform Sales Tax Code.

**“Monthly”** means occurring once per calendar month.

**“Nonprofit organization”** means a business that has been granted tax-exempt status by the Internal Revenue Service.

**“Person”** means an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or any other legal entity.

**“Physical presence”** for purposes of section .050 means a seller who establishes any one or more of the following within a member jurisdiction:

1. Has any office, distribution or sales house, warehouse, storefront, or any other place of business within the boundaries of the member jurisdiction;
2. Solicits business or receiving orders through any employee, agent, salesman, or other representative within the boundaries of the member jurisdiction;
3. Provides services or holds inventory within the boundaries of the member jurisdiction;
4. Rents or Leases property located within the boundaries of the member jurisdiction.

A seller that establishes a physical presence within the local member jurisdiction in any calendar year will be deemed to have a physical presence within the member jurisdiction for the following calendar year.

**“Point of delivery”** means the location at which property or a product is delivered, or service is rendered.

- A. When the product is not received or paid for by the purchaser at a business location of a remote seller in a Member Jurisdiction, the sale is considered delivered to the location where receipt by the purchaser (or the purchaser's recipient, designated as such by the purchaser) occurs, including the location indicated by instructions for delivery as supplied by the purchaser (or recipient) and as known to the seller.
- B. When the product is received or paid for by a purchaser who is physically present at a business location of a Remote Seller in a Member Jurisdiction the sale is considered to have been made in the Member Jurisdiction where the purchaser is present even if delivery

of the product takes place in another Member Jurisdiction. Such sales are reported, and tax remitted directly to the Member Jurisdiction not to the Commission.

- C. When the service is not received by the purchaser at a business location of a remote seller, the service is considered delivered to the location where the purchaser receives the service.
- D. For products or services transferred electronically, or other sales where the remote seller or marketplace facilitator lacks a delivery address for the purchaser, the remote seller or marketplace facilitator shall consider the point of delivery of the sale to be the billing address of the buyer.

**“Product-based exemptions”** means an exemption based on the description of the product and not based on who purchases the product or how the purchaser intends to use the product.

**“Professional services”** means services performed by architects, attorneys-at-law, certified public accountants, dentists, engineers, land surveyors, surgeons, veterinarians, and practitioners of the healing arts (the arts and sciences dealing with the prevention, diagnosis, treatment and cure or alleviation of human physical or mental ailments, conditions, diseases, pain, or infirmities) and such occupations that require a professional license under Alaska Statute.

**“Property”** and **“product”** and **“good”** means both tangible property, an item that can be seen, weighed, measured, felt, or touched, or that is in any other manner perceptible to the senses; and intangible property, anything that is not physical in nature (i.e.; intellectual property, brand recognition, goodwill, trade, copyright, and patents).

**“Quarter”** means trimonthly periods of a calendar year; January-March, April-June, July-September, and October-December.

**“Receive” or “receipt”** for purposes of section .030 and the definition of “Point of Delivery” means

- A. Taking possession of property or product;
- B. Making first use of services; or
- C. Taking possession or making first use of digital goods, whichever comes first.

The terms “receive” and “receipt” do not include temporary possession by a shipping company on behalf of the purchaser.

**“Remote sales”** means sales of goods or services by a remote seller or marketplace facilitator.

**“Remote seller”** means a seller or marketplace facilitator making sales of goods or services for delivery within the State of Alaska without having a physical presence in the member jurisdiction in which delivery is being made.

**“Resale of services”** means sales of intermediate services to a business where the charge for which will be passed directly by that business to a specific buyer.

**“Sale” or “retail sale”** means any transfer of property or product or any provision of service(s)

for consideration for any purpose other than for resale.

**“Sales price” or “purchase price”** means the total amount of consideration, including cash, credit, property, products, and services, for which property, products, or services are sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for the following:

- A. The seller’s cost of the property or product sold;
- B. The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller, and any other expense of the seller;
- C. Charges by the seller for any services necessary to complete the sale, other than delivery and installation charges;
- D. Delivery charges;
- E. Installation charges; and
- F. Credit for any trade-in, as determined by state law.

**“Seller”** means a person making sales of property, products, or services, or a marketplace facilitator facilitating sales on behalf of a seller.

**“Services”** means all services of every manner and description, which are performed or furnished for compensation, and delivered electronically or otherwise into a member jurisdiction including but not limited to:

- A. Professional services;
- B. Services in which a sale of property or product may be involved, including property or products made to order;
- C. Utilities and utility services not constituting a sale of property or products, including but not limited to sewer, water, solid waste collection or disposal, electrical, telephone services and repair, natural gas, cable or satellite television, and Internet services;
- D. The sale of transportation services;
- E. Services rendered for compensation by any person who furnishes any such services in the course of his trade, business, or occupation, including all services rendered for commission;
- F. Advertising, maintenance, recreation, amusement, and craftsman services.

**“Tax cap”** means a maximum taxable transaction.

**“Taxing jurisdiction”** means a local government in Alaska that has a sales tax.

**“Transferred electronically”** means obtained by the purchaser by means other than tangible storage media.

## SECTION 280 – Supplemental Definitions

For purposes of this Chapter, the Commission may promulgate Supplemental Definitions that are incorporated into this Remote Seller Sales Tax Code, provided they are not in conflict with or

contrary to definitions set forth in the general sales tax ordinance of the member jurisdiction. Supplemental Definitions are available at [www.arsstc.org](http://www.arsstc.org). Provisions of the Supplemental Definitions that are amended, deleted, or added prior to or after the effective date of the latest amendment to this chapter shall be applicable for purposes of this chapter on the effective date provided for such amendments, deletions, or additions, including retroactive provisions.

## CITY OF ANIAK

Section VIII, Item A.

Sales by Product/Service Detail  
July 2020 - June 2021

| DATE              | TRANSACTION TYPE | NUM    | CUSTOMER                                            | MEMO/DESCRIPTION                    | QTY  | SALES PRICE | AMOUNT    | BALANCE   |
|-------------------|------------------|--------|-----------------------------------------------------|-------------------------------------|------|-------------|-----------|-----------|
| Sales Tax Revenue |                  |        |                                                     |                                     |      |             |           |           |
| 07-10-2020        | Sales Receipt    | 917588 | Aniak Light & Power:AL&P-Sales Tax                  | 2% Sales Tax-June 2020              | 1.00 | 50.25       | 50.25     | 50.25     |
| 07-10-2020        | Sales Receipt    | 917591 | Diehl, Dave:Hound House - Sales Tax/Pub.Service Fee | 2% Sales Tax-June 2020              | 1.00 | 737.00      | 737.00    | 787.25    |
| 07-16-2020        | Sales Receipt    | 917594 | The Northwest Company, Inc:Sales Tax                | 2% Sales Tax-June 2020              | 1.00 | 16,057.70   | 16,057.70 | 16,844.95 |
| 07-21-2020        | Sales Receipt    | 917597 | Crowley Fuels, LLC:Crowley Sales Tax                | 2% Sales Tax-June 2020              | 1.00 | 316.18      | 316.18    | 17,161.13 |
| 07-21-2020        | Sales Receipt    | 917596 | Vector Marketing Corp.                              | 2% Sales Tax-June 2020              | 1.00 | 3.98        | 3.98      | 17,165.11 |
| 07-21-2020        | Sales Receipt    | 917595 | Nu Skin Enterprises US, Inc.                        | 2% Sales Tax-June 2020              | 1.00 | 11.98       | 11.98     | 17,177.09 |
| 07-22-2020        | Sales Receipt    | 917598 | E.T. Products, Inc.                                 | 2% Sales Tax-June 2020              | 1.00 | 97.44       | 97.44     | 17,274.53 |
| 07-27-2020        | Sales Receipt    | 917615 | Wells Fargo Equipment Finance, Inc.                 | 2% Sales Tax-March 2020             | 1.00 | 0.00        | 0.00      | 17,274.53 |
| 07-27-2020        | Sales Receipt    | 917610 | Vantel Pearls                                       | 2% Sales Tax-June 2020              | 1.00 | 0.00        | 0.00      | 17,274.53 |
| 07-27-2020        | Sales Receipt    | 917609 | Charity USA                                         | 2% Sales Tax-June 2020              | 1.00 | 0.00        | 0.00      | 17,274.53 |
| 07-27-2020        | Sales Receipt    | 917608 | EthosEnergy Power Plant Services, LLC               | 2% Sales Tax-June 2020              | 1.00 | 0.00        | 0.00      | 17,274.53 |
| 07-27-2020        | Sales Receipt    | 917607 | Cognical, Inc.                                      | 2% Sales Tax-June 2020              | 1.00 | 0.00        | 0.00      | 17,274.53 |
| 07-27-2020        | Sales Receipt    | 917606 | Thirty-One Gifts, LLC/Avalara, Inc.                 | 2% Sales Tax-June 2020              | 1.00 | 0.00        | 0.00      | 17,274.53 |
| 07-27-2020        | Sales Receipt    | 917605 | Origami Owl, LLC/c/o Avalara, Inc.                  | 2% Sales Tax-June 2020              | 1.00 | 0.00        | 0.00      | 17,274.53 |
| 07-27-2020        | Sales Receipt    | 917604 | Assurance Wireless USA,LP                           | 2% Sales Tax-June2020               | 1.00 | 0.00        | 0.00      | 17,274.53 |
| 07-27-2020        | Sales Receipt    | 917600 | Alascom C/O Tax Partners                            | 2% Sales Tax-June 2020              | 1.00 | 0.09        | 0.09      | 17,274.62 |
| 07-27-2020        | Sales Receipt    | 917599 | Amazon.com Services, Inc.                           | 2% Sales Tax-June 2020              | 1.00 | 2,230.67    | 2,230.67  | 19,505.29 |
| 07-27-2020        | Sales Receipt    | 917611 | GCI Communication Corp:GCI-Sales Tax                | 2% Sales Tax-June 2020              | 1.00 | 504.06      | 504.06    | 20,009.35 |
| 07-27-2020        | Sales Receipt    | 917612 | The Pampered Chef                                   | 2% Sales Tax-June 2020              | 1.00 | 14.90       | 14.90     | 20,024.25 |
| 07-27-2020        | Sales Receipt    | 917613 | InReach, Inc. c/o Avalara, Inc.                     | 2% Sales Tax-June 2020              | 1.00 | 3.04        | 3.04      | 20,027.29 |
| 07-27-2020        | Sales Receipt    | 917614 | Henry Schein, Inc.                                  | 2% Sales Tax-June 2020              | 1.00 | 0.00        | 0.00      | 20,027.29 |
| 07-27-2020        | Sales Receipt    | 917616 | Harland Clarke Corporation                          | 2% Sales Tax-June 2020              | 1.00 | 0.00        | 0.00      | 20,027.29 |
| 07-27-2020        | Sales Receipt    | 917601 | Cardinal Health                                     | 2% Sales Tax-June 2020              | 1.00 | 0.00        | 0.00      | 20,027.29 |
| 07-27-2020        | Sales Receipt    | 917602 | LLr, Inc. dba LuLaRoe                               | 2% Sales Tax-June2020               | 1.00 | 0.00        | 0.00      | 20,027.29 |
| 07-27-2020        | Sales Receipt    | 917603 | New Cingular Wireless PCS LLC                       | 2% Sales Tax-June 2020              | 1.00 | 0.00        | 0.00      | 20,027.29 |
| 08-04-2020        | Sales Receipt    | 917776 | Netflix                                             | 2% Sales Tax-June 2020              | 1.00 | 20.98       | 20.98     | 20,048.27 |
| 08-07-2020        | Sales Receipt    | 917789 | Harland Clarke Corporation                          | 2% Sales Tax-July 2020              | 1.00 | 0.00        | 0.00      | 20,048.27 |
| 08-07-2020        | Sales Receipt    | 917779 | Dishnetwork - Sales Tax                             | 2% Sales Tax-June 2020              | 1.00 | 131.42      | 131.42    | 20,179.69 |
| 08-12-2020        | Sales Receipt    | 917781 | Kuik Run                                            | 2% Sales Tax                        | 1.00 | 2,335.62    | 2,335.62  | 22,515.31 |
| 08-14-2020        | Sales Receipt    | 917786 | Alascom C/O Tax Partners                            | 2% Sales Tax-July 2020              | 1.00 | 0.03        | 0.03      | 22,515.34 |
| 08-14-2020        | Sales Receipt    | 917788 | Assurance Wireless USA,LP                           | 2% Sales Tax-July 2020              | 1.00 | 0.00        | 0.00      | 22,515.34 |
| 08-16-2020        | Sales Receipt    | 917787 | New Cingular Wireless PCS LLC                       | 2% Sales Tax-July 2020              | 1.00 | 1.30        | 1.30      | 22,516.64 |
| 08-25-2020        | Sales Receipt    | 917938 | Diehl, Dave:Hound House - Sales Tax/Pub.Service Fee | 2% Sales Tax-July 2020              | 1.00 | 160.00      | 160.00    | 22,676.64 |
| 09-22-2020        | Sales Receipt    | 917960 | Alascom C/O Tax Partners                            | 2% Sales Tax-Aug 2020               | 1.00 | 0.26        | 0.26      | 22,676.90 |
| 09-22-2020        | Sales Receipt    | 917961 | Harland Clarke Corporation                          | 2% Sales Tax-Aug 2020               | 1.00 | 0.00        | 0.00      | 22,676.90 |
| 09-25-2020        | Sales Receipt    | 918110 | New Cingular Wireless PCS LLC                       | 2% Sales Tax-Aug 2020               | 1.00 | 3.90        | 3.90      | 22,680.80 |
| 09-28-2020        | Sales Receipt    | 918116 | Oath, Inc.                                          | 2% Sales Tax-Aug 2020               | 1.00 | 3.10        | 3.10      | 22,683.90 |
| 09-28-2020        | Sales Receipt    | 918117 | Assurance Wireless USA,LP                           | 2% Sales Tax-Aug 2020               | 1.00 | 0.00        | 0.00      | 22,683.90 |
| 10-08-2020        | Sales Receipt    | 918302 | Netflix                                             | 2% Sales Tax-Sept 2020              | 1.00 | 21.28       | 21.28     | 22,705.18 |
| 10-09-2020        | Sales Receipt    | 918307 | Garmin Services Inc. c/o Garmin                     | 2% Sales Tax-Sept 2020              | 1.00 | 3.74        | 3.74      | 22,708.92 |
| 10-09-2020        | Sales Receipt    | 918306 | The Pampered Chef                                   | 2% Sales Tax-Sept 2020              | 1.00 | 15.96       | 15.96     | 22,724.88 |
| 10-12-2020        | Sales Receipt    | 918310 | Assurance Wireless USA,LP                           | 2% Sales Tax-Sept 2020              | 1.00 | 0.00        | 0.00      | 22,724.88 |
| 10-12-2020        | Sales Receipt    | 918309 | Cardinal Health                                     | 2% Sales Tax-Sept 2020              | 1.00 | 0.00        | 0.00      | 22,724.88 |
| 10-13-2020        | Sales Receipt    | 918303 | Alascom C/O Tax Partners                            | 2% Sales Tax-Sept 2020              | 1.00 | 0.14        | 0.14      | 22,725.02 |
| 10-13-2020        | Sales Receipt    | 918308 | Crowley Fuels, LLC:Crowley Sales Tax                | 2% Sales Tax-Sept 2020              | 1.00 | 365.65      | 365.65    | 23,090.67 |
| 10-14-2020        | Sales Receipt    | 918127 | Vector Marketing Corp.                              | 2% Sales Tax-Sept 2020              | 1.00 | 20.00       | 20.00     | 23,110.67 |
| 10-14-2020        | Sales Receipt    | 918126 | Mattson, David S:Dave & Jacey Automotive            | 2% Sales Tax-Jun/Sep 2020 Sales Tax | 1.00 | 288.10      | 288.10    | 23,398.77 |
| 10-15-2020        | Sales Receipt    | 918301 | New Cingular Wireless PCS LLC                       | 2% Sales Tax-Sept 2020              | 1.00 | 1.50        | 1.50      | 23,400.27 |
| 10-15-2020        | Sales Receipt    | 918304 | Oath, Inc.                                          | 2% Sales Tax-Sept 2020              | 1.00 | 1.49        | 1.49      | 23,401.76 |
| 10-20-2020        | Sales Receipt    | 918305 | E.T. Products, Inc.                                 | 2% Sales Tax-Sept 2020              | 1.00 | 70.62       | 70.62     | 23,472.38 |
| 10-22-2020        | Sales Receipt    | 918144 | The Northwest Company, Inc:Sales Tax                | 2% Sales Tax-3rd Quarter Sept 2020  | 1.00 | 16,562.26   | 16,562.26 | 40,034.64 |
| 10-26-2020        | Sales Receipt    | 918143 | Vantel Pearls                                       | 2% Sales Tax                        | 1.00 | 0.00        | 0.00      | 40,034.64 |
| 10-26-2020        | Sales Receipt    | 918142 | Cognical, Inc.                                      | 2% Sales Tax                        | 1.00 | 0.00        | 0.00      | 40,034.64 |
| 10-26-2020        | Sales Receipt    | 918141 | EthosEnergy Power Plant Services, LLC               | 2% Sales Tax                        | 1.00 | 0.00        | 0.00      | 40,034.64 |
| 10-26-2020        | Sales Receipt    | 918140 | Shields, Harper & Co.                               | 2% Sales Tax                        | 1.00 | 0.00        | 0.00      | 40,034.64 |
| 10-26-2020        | Sales Receipt    | 918139 | Thirty-One Gifts, LLC/Avalara, Inc.                 | 2% Sales Tax                        | 1.00 | 0.00        | 0.00      | 40,034.64 |
| 10-26-2020        | Sales Receipt    | 918138 | Nu Skin Enterprises US, Inc.                        | 2% Sales Tax                        | 1.00 | 0.00        | 0.00      | 40,034.64 |
| 10-26-2020        | Sales Receipt    | 918137 | Origami Owl, LLC/c/o Avalara, Inc.                  | 2% Sales Tax                        | 1.00 | 0.00        | 0.00      | 40,034.64 |
| 10-26-2020        | Sales Receipt    | 918136 | LLr, Inc. dba LuLaRoe                               | 2% Sales Tax                        | 1.00 | 0.00        | 0.00      | 40,034.64 |
| 10-26-2020        | Sales Receipt    | 918135 | Henry Schein, Inc.                                  | 2% Sales Tax                        | 1.00 | 0.00        | 0.00      | 40,034.64 |
| 10-26-2020        | Sales Receipt    | 918134 | Harland Clarke Corporation                          | 2% Sales Tax                        | 1.00 | 0.00        | 0.00      | 40,034.64 |
| 10-26-2020        | Sales Receipt    | 918133 | Aniak Light & Power:AL&P-Sales Tax                  | 2% Sales Tax                        | 1.00 | 152.41      | 152.41    | 40,187.05 |
| 10-26-2020        | Sales Receipt    | 918132 | Amazon.com Services, Inc.                           | 2% Sales Tax-Sept 2020              | 1.00 | 2,406.67    | 2,406.67  | 42,593.72 |
| 10-29-2020        | Sales Receipt    | 918319 | Knik Construction Co., Inc.                         | 2% Sales Tax-Sept 2020              | 1.00 | 150.00      | 150.00    | 42,743.72 |
| 11-06-2020        | Sales Receipt    | 918312 | GCI Communication Corp:GCI-Sales Tax                | 2% Sales Tax-Sept 2020              | 1.00 | 431.14      | 431.14    | 43,174.86 |
| 11-06-2020        | Sales Receipt    | 918313 | Wells Fargo Equipment Finance, Inc.                 | 2% Sales Tax-Sept 2020              | 1.00 | 0.00        | 0.00      | 43,174.86 |
| 11-06-2020        | Sales Receipt    | 918311 | Kuik Run                                            | 2% Sales Tax-Sept 2020              | 1.00 | 3,000.84    | 3,000.84  | 46,175.70 |
| 11-09-2020        | Sales Receipt    | 918316 | Dishnetwork - Sales Tax                             | 2% Sales Tax-Sept 2020              | 1.00 | 126.24      | 126.24    | 46,301.94 |
| 12-02-2020        | Sales Receipt    | 918482 | Harland Clarke Corporation                          | 2% Sales Tax-Oct 2020               | 1.00 | 0.00        | 0.00      | 46,301.94 |
| 12-02-2020        | Sales Receipt    | 918480 | Alascom C/O Tax Partners                            | 2% Sales Tax-Oct 2020               | 1.00 | 0.18        | 0.18      | 46,302.12 |
| 12-02-2020        | Sales Receipt    | 918484 | New Cingular Wireless PCS LLC                       | 2% Sales Tax-Oct 2020               | 1.00 | 0.00        | 0.00      | 46,302.12 |
| 12-02-2020        | Sales Receipt    | 918481 | Oath, Inc.                                          | 2% Sales Tax-Oct 2020               | 1.00 | 0.77        | 0.77      | 46,302.89 |
| 12-02-2020        | Sales Receipt    | 918483 | Assurance Wireless USA,LP                           | 2% Sales Tax-Oct 2020               | 1.00 | 0.00        | 0.00      | 46,302.89 |
| 12-28-2020        | Sales Receipt    | 918641 | Harland Clarke Corporation                          | 2% Sales Tax-Nov 2020               | 1.00 | 0.00        | 0.00      | 46,302.89 |
| 12-28-2020        | Sales Receipt    | 918639 | Alascom C/O Tax Partners                            | 2% Sales Tax=Nov 2020               | 1.00 | 0.03        | 0.03      | 46,302.92 |
| 12-28-2020        | Sales Receipt    | 918640 | Assurance Wireless USA,LP                           | 2% Sales Tax-Nov 2020               | 1.00 | 0.00        | 0.00      | 46,302.92 |

## CITY OF ANIAK

Section VIII, Item A.

Sales by Product/Service Detail  
July 2020 - June 2021

| DATE       | TRANSACTION TYPE | NUM    | CUSTOMER                                            | MEMO/DESCRIPTION            | QTY        | SALES PRICE | AMOUNT    | BALANCE   |
|------------|------------------|--------|-----------------------------------------------------|-----------------------------|------------|-------------|-----------|-----------|
| 12-31-2020 | Sales Receipt    | 918656 | Sysco Alaska, Sysco Seattle Inc.                    | 2% Sales Tax-Dec 2020       | 1.00       | 308.45      | 308.45    | 46,611.37 |
| 01-01-2021 | Sales Receipt    | 918660 | EthosEnergy Power Plant Services, LLC               | 2% Sales Tax-Dec 2020       | 1.00       | 0.00        | 0.00      | 46,611.37 |
| 01-01-2021 | Sales Receipt    | 918661 | Shields, Harper & Co.                               | 2% Sales Tax-Dec 2020       | 1.00       | 0.00        | 0.00      | 46,611.37 |
| 01-02-2021 | Sales Receipt    | 918662 | Cognical, Inc.                                      | 2% Sales Tax-Dec 2020       | 1.00       | 0.00        | 0.00      | 46,611.37 |
| 01-06-2021 | Sales Receipt    | 918648 | New Cingular Wireless PCS LLC                       | 2% Sales Tax-Nov 2020       | 1.00       | 0.00        | 0.00      | 46,611.37 |
| 01-06-2021 | Sales Receipt    | 918649 | Oath, Inc.                                          | 2% Sales Tax-Nov 2020       | 1.00       | 1.47        | 1.47      | 46,612.84 |
| 01-07-2021 | Sales Receipt    | 918652 | Vector Marketing Corp.                              | 2% Sales Tax-Dec 2020       | 1.00       | 0.00        | 0.00      | 46,612.84 |
| 01-08-2021 | Sales Receipt    | 918659 | Nu Skin Enterprises US, Inc.                        | 2% Sales Tax-Dec 2020       | 1.00       | 1.65        | 1.65      | 46,614.49 |
| 01-09-2021 | Sales Receipt    | 918658 | Cardinal Health                                     | 2% Sales Tax-Dec 2020       | 1.00       | 0.00        | 0.00      | 46,614.49 |
| 01-10-2021 | Sales Receipt    | 918663 | Vantel Pearls                                       | 2% Sales Tax-Dec 2020       | 1.00       | 0.00        | 0.00      | 46,614.49 |
| 01-11-2021 | Sales Receipt    | 918657 | Amazon.com Services, Inc.                           | 2% Sales Tax-Dec 2020       | 1.00       | 2,149.87    | 2,149.87  | 48,764.36 |
| 01-11-2021 | Sales Receipt    | 918665 | The Pampered Chef                                   | 2% Sales Tax-Dec 2020       | 1.00       | 19.55       | 19.55     | 48,783.91 |
| 01-12-2021 | Sales Receipt    | 918664 | Thirty-One Gifts, LLC/Avalara, Inc.                 | 2% Sales Tax-Dec 2020       | 1.00       | 0.80        | 0.80      | 48,784.71 |
| 01-12-2021 | Sales Receipt    | 918667 | LLr, Inc. dba LuLaRoe                               | 2% Sales Tax-Dec 2020       | 1.00       | 0.00        | 0.00      | 48,784.71 |
| 01-13-2021 | Sales Receipt    | 918666 | Paparazzi, LLC                                      | 2% Sales Tax-Dec 2020       | 1.00       | 3.86        | 3.86      | 48,788.57 |
| 01-14-2021 | Sales Receipt    | 918655 | The Northwest Company, Inc:Tobacco Excise Tax       | 2% Sales Tax-Dec 2020       | 1.00       | 10,966.49   | 10,966.49 | 59,755.06 |
| 01-22-2021 | Sales Receipt    | 918653 | Aniak Light & Power:AL&P-Sales Tax                  | 2% Sales Tax-Dec 2020       | 1.00       | 84.22       | 84.22     | 59,839.28 |
| 01-28-2021 | Sales Receipt    | 918820 | Garmin Services Inc. c/o Garmin                     | 2% Sales Tax-Dec 2020       | 1.00       | 3.62        | 3.62      | 59,842.90 |
| 01-28-2021 | Sales Receipt    | 918821 | Diehl, Dave:Hound House - Sales Tax/Pub.Service Fee | 2% Sales Tax-Dec 2020       | 1.00       | 478.00      | 478.00    | 60,320.90 |
| 01-28-2021 | Sales Receipt    | 918823 | Mattson, David S:Dave & Jacey Automotive            | 2% Sales Tax-Dec 2020       | 17,592.18  | 0.02        | 351.84    | 60,672.74 |
| 01-28-2021 | Sales Receipt    | 918834 | Crowley Fuels, LLC:Crowley Sales Tax                | 2% Sales Tax-Dec 2020       | 16,175.78  | 0.0196003   | 317.05    | 60,989.79 |
| 01-28-2021 | Sales Receipt    | 918832 | Alascom C/O Tax Partners                            | 2% Sales Tax-Dec 2020       | 5.50       | 0.02        | 0.11      | 60,989.90 |
| 01-28-2021 | Sales Receipt    | 918831 | Oath, Inc.                                          | 2% Sales Tax-Dec 2020       | 38.50      | 0.02        | 0.77      | 60,990.67 |
| 01-28-2021 | Sales Receipt    | 918833 | E.T. Products, Inc.                                 | 2% Sales Tax-Dec 2020       | 3,881.58   | 0.02        | 77.63     | 61,068.30 |
| 01-28-2021 | Sales Receipt    | 918829 | Wells Fargo Equipment Finance, Inc.                 | 2% Sales Tax-Dec 2020       | 1.00       | 0.00        | 0.00      | 61,068.30 |
| 01-28-2021 | Sales Receipt    | 918828 | Assurance Wireless USA,LP                           | 2% Sales Tax-Dec 2020       | 1.00       | 0.00        | 0.00      | 61,068.30 |
| 01-28-2021 | Sales Receipt    | 918827 | Harland Clarke Corporation                          | 2% Sales Tax-Dec 2020       | 1.00       | 0.00        | 0.00      | 61,068.30 |
| 01-28-2021 | Sales Receipt    | 918822 | Henry Schein, Inc.                                  | 2% Sales Tax-Dec 2020       | 1.00       | 0.00        | 0.00      | 61,068.30 |
| 01-28-2021 | Sales Receipt    | 918819 | New Cingular Wireless PCS LLC                       | 2% Sales Tax-Dec 2020       | 1.00       | 0.60        | 0.60      | 61,068.90 |
| 01-28-2021 | Sales Receipt    | 918830 | Origami Owl, LLC/c/o Avalara, Inc.                  | 2% Sales Tax-Dec 2020       | 1.00       | 0.00        | 0.00      | 61,068.90 |
| 02-01-2021 | Sales Receipt    | 918835 | Netflix                                             | 2% Sales Tax-Dec 2020       | 3,012.00   | 0.02        | 60.24     | 61,129.14 |
| 02-01-2021 | Sales Receipt    | 918836 | GCI Communication Corp:GCI-Sales Tax                | 2% Sales Tax-Dec 2020       | 21,982.50  | 0.0196001   | 430.86    | 61,560.00 |
| 02-05-2021 | Sales Receipt    | 918837 | Knik Construction Co., Inc.                         | 2% Sales Tax-Dec 2020       | 1.00       | 0.00        | 0.00      | 61,560.00 |
| 02-09-2021 | Sales Receipt    | 918845 | Nike Retail Services, Inc.                          | 2% Sales Tax-Dec 2020       | 522.00     | 0.03        | 15.66     | 61,575.66 |
| 02-09-2021 | Sales Receipt    | 918844 | Kuik Run                                            | 2% Sales Tax-Dec 2020       | 1.00       | 2,161.39    | 2,161.39  | 63,737.05 |
| 02-09-2021 | Sales Receipt    | 918846 | Dishnetwork - Sales Tax                             | 2% Sales Tax-Dec 2020       | 7,619.00   | 0.02        | 152.38    | 63,889.43 |
| 03-03-2021 | Sales Receipt    | 919009 | New Cingular Wireless PCS LLC                       | 2% Sales Tax-Jan 2021       | 1.00       | 0.00        | 0.00      | 63,889.43 |
| 03-03-2021 | Sales Receipt    | 919012 | Oath, Inc.                                          | 2% Sales Tax-Jan 20021      | 38.50      | 0.02        | 0.77      | 63,890.20 |
| 03-03-2021 | Sales Receipt    | 919011 | Alascom C/O Tax Partners                            | 2% Sales Tax-Jan 2021       | 3.50       | 0.02        | 0.07      | 63,890.27 |
| 03-03-2021 | Sales Receipt    | 919010 | Harland Clarke Corporation                          | 2% Sales Tax-Jan 2021       | 1.00       | 0.00        | 0.00      | 63,890.27 |
| 03-08-2021 | Sales Receipt    | 919016 | Assurance Wireless USA,LP                           | 2% Sales Tax-Jan 2021       | 1.00       | 0.00        | 0.00      | 63,890.27 |
| 03-26-2021 | Sales Receipt    | 919179 | New Cingular Wireless PCS LLC                       | 2% Sales Tax-Feb            | 0.00       | 0.02        | 0.00      | 63,890.27 |
| 03-26-2021 | Sales Receipt    | 919178 | Assurance Wireless USA,LP                           | 2% Sales Tax-Feb            | 0.00       | 0.02        | 0.00      | 63,890.27 |
| 03-26-2021 | Sales Receipt    | 919177 | Harland Clarke Corporation                          | 2% Sales Tax-Feb            | 0.00       | 0.00        | 0.00      | 63,890.27 |
| 03-26-2021 | Sales Receipt    | 919176 | Alascom C/O Tax Partners                            | 2% Sales Tax-Feb 2021       | 8.50       | 0.02        | 0.17      | 63,890.44 |
| 03-26-2021 | Sales Receipt    | 919175 | Oath, Inc.                                          | 2% Sales Tax-Feb 2021       | 38.50      | 0.02        | 0.77      | 63,891.21 |
| 03-26-2021 | Sales Receipt    | 919174 | Mattson, David S:Dave & Jacey Automotive            | 2% Sales Tax-Dec 2020       | 10,527.95  | 0.02        | 210.56    | 64,101.77 |
| 03-26-2021 | Sales Receipt    | 919173 | Diehl, Dave:Hound House - Sales Tax/Pub.Service Fee | 2% Sales Tax-Jan/Feb 2021   | 1.00       | 294.00      | 294.00    | 64,395.77 |
| 04-02-2021 | Sales Receipt    | 919181 | McEvoy, Steven                                      | 2% Sales Tax-March 2021 B&B | 1.00       | 254.60      | 254.60    | 64,650.37 |
| 04-14-2021 | Sales Receipt    | 919187 | Aniak Light & Power:AL&P-Sales Tax                  | 2% Sales Tax-March 2021     | 1,776.00   | 0.02        | 35.52     | 64,685.89 |
| 04-19-2021 | Sales Receipt    | 919192 | Cardinal Health                                     | 2% Sales Tax-March 2021     | 1.00       | 0.00        | 0.00      | 64,685.89 |
| 04-19-2021 | Sales Receipt    | 919191 | Vector Marketing Corp.                              | 2% Sales Tax-Mar 2021       | 1.00       | 0.00        | 0.00      | 64,685.89 |
| 04-19-2021 | Sales Receipt    | 919194 | The Pampered Chef                                   | 2% Sales Tax-March 2021     | 376.00     | 0.02        | 7.52      | 64,693.41 |
| 04-19-2021 | Sales Receipt    | 919193 | Nu Skin Enterprises US, Inc.                        | 2% Sales Tax-March 2021     | 933.00     | 0.02        | 18.66     | 64,712.07 |
| 04-23-2021 | Sales Receipt    | 919210 | The Northwest Company, Inc:Sales Tax                | 2% Sales Tax-March 2021     | 1.00       | 11,195.34   | 11,195.34 | 75,907.41 |
| 04-23-2021 | Sales Receipt    | 919206 | Shields, Harper & Co.                               | 2% Sales Tax-March 2021     | 1.00       | 0.00        | 0.00      | 75,907.41 |
| 04-23-2021 | Sales Receipt    | 919201 | Origami Owl, LLC/c/o Avalara, Inc.                  | 2% Sales Tax-March 2021     | 0.00       | 1.00        | 0.00      | 75,907.41 |
| 04-23-2021 | Sales Receipt    | 919199 | Amazon.com Services, Inc.                           | 2% Sales Tax-March 2021     | 86,404.50  | 0.02        | 1,728.09  | 77,635.50 |
| 04-23-2021 | Sales Receipt    | 919207 | Henry Schein, Inc.                                  | 2% Sales Tax-March 2021     | 1.00       | 0.00        | 0.00      | 77,635.50 |
| 04-23-2021 | Sales Receipt    | 919204 | EthosEnergy Power Plant Services, LLC               | 2% Sales Tax-March 2021     | 1.00       | 0.00        | 0.00      | 77,635.50 |
| 04-23-2021 | Sales Receipt    | 919205 | Thirty-One Gifts, LLC/Avalara, Inc.                 | 2% Sales Tax-March 2021     | 1.00       | 0.00        | 0.00      | 77,635.50 |
| 04-23-2021 | Sales Receipt    | 919203 | Vantel Pearls                                       | 2% Sales Tax-March 2021     | 1.00       | 0.00        | 0.00      | 77,635.50 |
| 04-23-2021 | Sales Receipt    | 919202 | Cognical, Inc.                                      | 2% Sales Tax-March 2021     | 1.00       | 0.00        | 0.00      | 77,635.50 |
| 04-23-2021 | Sales Receipt    | 919200 | Crowley Fuels, LLC:Crowley Sales Tax                | 2% Sales Tax-March 2021     | 10,933.10  | 0.0196001   | 214.29    | 77,849.79 |
| 04-23-2021 | Sales Receipt    | 919208 | LLr, Inc. dba LuLaRoe                               | 2% Sales Tax-March 2021     | 1.00       | 0.00        | 0.00      | 77,849.79 |
| 04-27-2021 | Sales Receipt    | 919363 | Alascom C/O Tax Partners                            | 2% Sales Tax-March 2021     | 8.50       | 0.02        | 0.17      | 77,849.96 |
| 04-27-2021 | Sales Receipt    | 919369 | Assurance Wireless USA,LP                           | 2% Sales Tax-March 2021     | 0.00       | 0.02        | 0.00      | 77,849.96 |
| 04-27-2021 | Sales Receipt    | 919370 | New Cingular Wireless PCS LLC                       | 2% Sales Tax-March 2021     | 0.00       | 0.02        | 0.00      | 77,849.96 |
| 04-27-2021 | Sales Receipt    | 919368 | Wells Fargo Equipment Finance, Inc.                 | 2% Sales Tax-March 2021     | 0.00       | 0.02        | 0.00      | 77,849.96 |
| 04-27-2021 | Sales Receipt    | 919367 | GCI Communication Corp:GCI-Sales Tax                | 2% Sales Tax-March 2021     | 12,693.00  | 0.0195998   | 248.78    | 78,098.74 |
| 04-27-2021 | Sales Receipt    | 919365 | Kuik Run                                            | 2% Sales Tax-March 2021     | 102,610.46 | 0.0199995   | 2,052.16  | 80,150.90 |
| 04-27-2021 | Sales Receipt    | 919364 | Oath, Inc.                                          | 2% Sales Tax-March 2021     | 38.50      | 0.02        | 0.77      | 80,151.67 |
| 04-27-2021 | Sales Receipt    | 919362 | Sysco Alaska, Sysco Seattle Inc.                    | 2% Sales Tax-March 2021     | 4,211.50   | 0.02        | 84.23     | 80,235.90 |
| 04-27-2021 | Sales Receipt    | 919366 | Garmin Services Inc. c/o Garmin                     | 2% Sales Tax-March 2021     | 260.02     | 0.02        | 5.20      | 80,241.10 |
| 04-27-2021 | Sales Receipt    | 919371 | Harland Clarke Corporation                          | 2% Sales Tax-March 2021     | 0.00       | 0.02        | 0.00      | 80,241.10 |
| 04-30-2021 | Sales Receipt    | 919372 | E.T. Products, Inc.                                 | 2% Sales Tax-march 2021     | 2,389.60   | 0.02        | 47.79     | 80,288.89 |
| 04-30-2021 | Sales Receipt    | 919373 | Netflix                                             | 2% Sales Tax-March 2021     | 3,261.00   | 0.02        | 65.22     | 80,354.11 |

CITY OF ANIAK

Sales by Product/Service Detail  
July 2020 - June 2021

| DATE                        | TRANSACTION TYPE | NUM    | CUSTOMER                                 | MEMO/DESCRIPTION        | QTY        | SALES PRICE | AMOUNT      | BALANCE   |
|-----------------------------|------------------|--------|------------------------------------------|-------------------------|------------|-------------|-------------|-----------|
| 05-04-2021                  | Sales Receipt    | 919376 | Weythman, Thane:Aniak Guesthouse, LLC    | 2% Sales Tax-March 2021 | 5,765.00   | 0.0210009   | 121.07      | 80,475.18 |
| 05-04-2021                  | Sales Receipt    | 919375 | Weythman, Thane:Aniak Guesthouse, LLC    | 2% Sales Tax-Dec 2020   | 350.00     | 0.0226      | 7.91        | 80,483.09 |
| 05-06-2021                  | Sales Receipt    | 919378 | Dishnetwork - Sales Tax                  | 2% Sales Tax-Dec 2020   | 6,708.00   | 0.02        | 134.16      | 80,617.25 |
| 05-06-2021                  | Sales Receipt    | 919379 | Nike Retail Services, Inc.               | 2% Sales Tax-March 2021 | 1,106.67   | 0.0299999   | 33.20       | 80,650.45 |
| 05-28-2021                  | Sales Receipt    | 919397 | Alascom C/O Tax Partners                 | 2% Sales Tax-April 2021 | 9.50       | 0.02        | 0.19        | 80,650.64 |
| 05-28-2021                  | Sales Receipt    | 919396 | New Cingular Wireless PCS LLC            | 2% Sales Tax-April 2021 | 0.00       | 0.00        | 0.00        | 80,650.64 |
| 05-28-2021                  | Sales Receipt    | 919394 | Harland Clarke Corporation               | 2% Sales Tax-April 2021 | 0.00       | 0.02        | 0.00        | 80,650.64 |
| 05-28-2021                  | Sales Receipt    | 919395 | Assurance Wireless USA,LP                | 2% Sales Tax-April 2021 | 0.00       | 0.02        | 0.00        | 80,650.64 |
| 05-28-2021                  | Sales Receipt    | 919398 | Oath, Inc.                               | 2% Sales Tax-April 2021 | 38.50      | 0.02        | 0.77        | 80,651.41 |
| 06-09-2021                  | Sales Receipt    | 919556 | Mattson, David S:Dave & Jacey Automotive | 2% Sales Tax-March 2021 | 28,527.31  | 0.02        | 570.55      | 81,221.96 |
| 06-23-2021                  | Sales Receipt    | 919563 | Assurance Wireless USA,LP                | 2% Sales Tax-May 2021   | 1.00       | 0.00        | 0.00        | 81,221.96 |
| 06-23-2021                  | Sales Receipt    | 919562 | Harland Clarke Corporation               | 2% Sales Tax-May 2021   | 1.00       | 0.00        | 0.00        | 81,221.96 |
| 06-25-2021                  | Sales Receipt    | 919566 | Alascom C/O Tax Partners                 | 2% Sales Tax-May 2021   | 3.00       | 0.02        | 0.06        | 81,222.02 |
| 06-25-2021                  | Sales Receipt    | 919565 | New Cingular Wireless PCS LLC            | 2% Sales Tax-May 2021   | 1.00       | 0.00        | 0.00        | 81,222.02 |
| 06-25-2021                  | Sales Receipt    | 919567 | Oath, Inc.                               | 2% Sales Tax-May 2021   | 38.50      | 0.02        | 0.77        | 81,222.79 |
| Total for Sales Tax Revenue |                  |        |                                          |                         | 350,008.65 |             | \$81,222.79 |           |
| TOTAL                       |                  |        |                                          |                         | 350,008.65 |             | \$81,222.79 |           |

**Resolution of the City of Aniak, Alaska  
RESOLUTION #21-13**

**A RESOLUTION REQUESTING THAT THE ANIAK TRADITIONAL COUNCIL  
USE BIA/IRR (BUREAU OF INDIAN AFFAIRS/INDIAN RESERVATION ROADS)  
AND COVID-19 CARES ACT FUNDING  
TO PURCHASE DUST CONTROL PRODUCT FOR ANIAK CITY ROADS.**

WHEREAS, to prevent the spread of coronavirus disease 2019 (COVID-19), the Federal Government has issued, and continues to issue, health mandates based on its authority under the Public Health Disaster Emergency Declaration;

WHEREAS a proactive measure to slow the rate of infection in Aniak includes addressing the fact that COVID-19 pathogens can be carried on dust; and that dust can potentially exacerbate COVID-19 symptoms; and

WHEREAS, controlling dust on Aniak's City roads is already a priority health issues for all the residents of the City and Tribe of Aniak and is a priority for the City of Aniak Public Works Department; and

WHEREAS the City of Aniak does not receive BIA, State, or Federal funding for dust control on Aniak City roads and the Aniak Tribe annually receives BIA/IRR funding to maintain City-owned roads and have a history of working together to address road problems; and

NOW THEREFORE BE IT RESOLVED THAT: The City Council of the City of Aniak by this resolution hereby requests that the Aniak Traditional Council, as the Governing body of the Aniak Tribe, as a cooperative project with the City of Aniak, purchase dust suppressant product to apply to 3.6 miles of Boundary Ave. and Airport Blvd. in order to reduce the hazard of dust-born COVID-19 particle transmission in our community.

PASSED AND APPROVED by a duly constituted quorum of the City Council of Aniak, Alaska this 12<sup>th</sup> day of August 2021.

| VOTE           | YES | NO  |
|----------------|-----|-----|
| Wanda Wilson   | ___ | ___ |
| Annie Morgan   | ___ | ___ |
| Erica Kameroff | ___ | ___ |
| David Cannon   | ___ | ___ |
| Dave Bonnano   | ___ | ___ |
| Clara Morgan   | ___ | ___ |

Signed: \_\_\_\_\_  
Mayor Erica Kameroff

ATTEST: \_\_\_\_\_  
City Manager Diana Lehman

## AN AMENDMENT TO ORDINANCE

### AN ORDINANCE OF THE CITY OF ANIAK , ALASKA CHANGING THE CHAPTER. 2.15.030 REGULAR COUNCIL MEETING DATES

Whereas: The City of Aniak Municipal Code is the law governing the City of Aniak;

Whereas: Chapter 2.15 provides the governing body with the date of regular council meetings;

Whereas: Changing the scheduled meeting dates from the second Wednesday of the month to the third Thursday of the month allows city staff to better prepare monthly reports;

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ANIAK, ALASKA:

Section 2.15.030 (A) shall be amended to read “Regular meetings of the City Council shall be held on the third Thursday of each month.”

Section 2.15.030 (A) shall be amended to read “In the event that regular meetings are to be held on a date other than the third Thursday of the month, notice shall be posted by the third Wednesday of the change in meeting time.”

Date Introduced: August 12, 2021

Date of Public Hearing: \_\_\_\_\_

Date of Approval: \_\_\_\_\_

AMENDMANT PASSED AND APPROVED BY A DULY CONSTITUTED QUORUM OF  
THE CITY COUNCIL THIS \_\_\_\_ DAY OF \_\_\_\_\_ 2021.

\_\_\_\_\_  
Mayor Erika Kameroff

ATTEST:

\_\_\_\_\_  
City Manager Diana Lehman

| Voting:        | Yea   | Nea   |
|----------------|-------|-------|
| Erika Kameroff | _____ | _____ |
| David Cannon   | _____ | _____ |
| Dave Bonanno   | _____ | _____ |
| Clara Morgan   | _____ | _____ |
| Annie Morgan   | _____ | _____ |
| Wanda Wilson   | _____ | _____ |

## CHAPTER 2.15: COUNCIL MEETINGS

### SECTIONS:

- 2.15.010. Meetings Public
- 2.15.030. Regular Council Meetings
- 2.15.050. Special Meetings
- 2.15.070. Notice
- 2.15.090. Executive Session

#### 2.15.010. Meetings Public

Meetings of all municipal bodies shall be public. The council shall provide reasonable opportunity for the public to be heard at regular and special meetings. [Ord #93-11-03]

#### 2.15.030. Regular Council Meetings

- A. Regular meetings of the City Council shall be held on the **third Thursday** of each month.
- B. The usual place of Council meetings shall be at the City Office; however, in the event that any condition renders the meeting place unfit to conduct any regular meeting of the Council, the meeting may be moved to a place specified by the Council.
- C. In the event that regular meetings are to be held on a date other than the **third Thursday** of the month, notice shall be posted by the **third Wednesday** of the change in meeting time. Posting procedures as in Section 2.15.070 will be observed for posting an agenda prior to the rescheduled regular meeting time. [Ord #93-11-03]

#### 2.15.050. Special Meetings.

- A. Special meetings of the council are those meetings which are called by the mayor or any two members of the council for a time different than that fixed for the regular council meetings. The location of all special council meetings shall be the same as that authorized for regular meetings.
- B. A majority of the members must be given at least 24 hours notice, and reasonable efforts must be made to notify all members. A special meeting may be held with less than 24 hours notice if all members are present, or if the absent members sign a waiver, either before or after the meeting. [Ord #93-11-03]

#### 2.15.070. Notice.

For the purpose of giving notice of meetings, reasonable public notice is given if a statement containing the date, time and place of the meeting is posted not less than twenty-four hours before the time of the meeting, in at least three places. [Ord #93-11-03]

#### 2.15.090. Executive Session.

The following subjects may be discussed in an executive session:

- A. Matters the immediate knowledge of which would clearly have an adverse effect upon the finances of the City;
- B. Subjects that tend to prejudice the reputation and character of any person, provided the person may request a public discussion.
- C. Discussions of pending or threatened lawsuits in which the city has an interest.

If expected subjects are to be discussed at a meeting, the meeting must first be convened as a public meeting, and the question of holding executive session to discuss specific topics shall be determined by a vote of the Council. No subjects may be considered at the executive session except those mentioned in the motion calling for the executive session. No action may be taken at the executive session. [Ord #93-11-03]