

City of Aniak
CITY COUNCIL REGULAR MEETING
Teleconference
Wednesday, May 19, 2021 at 7:00 PM

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. April 14, 2021 Regular Meeting Minutes

[B.](#) April 21, 2021 Special Meeting Minutes

VI. Reports

A. Aniak Volunteer Fire Department - T. Youngblood

[B.](#) Public Works - G. Hager

C. Library - D. Lehman

[D.](#) Bookkeeper/Financial Statement - L. Kameroff

[E.](#) City Manager - D. Lehman

VII. New Business

[A.](#) Resolution 21-08 Certify Annual Financial Report for FY20

[B.](#) Ordinance 21-02 Budget Appropriations Introduction to FY22 Budget

VIII. Old Business

[A.](#) 2nd 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. Time and Place of Next Meeting-

SCERP-TBA

Special Meeting- May 26th, 2021 @7:00pm (tentatively scheduled)

Regular Meeting- June 9, 2021 7:00pm

X. Adjourn

Attested:

/s/ Erica Kameroff

Mayor Erica Kameroff *Electronically Signed: Date*

/s/ Diana Lehman

City Manager Diana Lehman *Electronically Signed: Date*

**City of Aniak
Special City Council Meeting
Thru Tele-Conference
Wednesday, April 21, 2021
7:00p.m.**

Section V, Item B.

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

Meeting Minutes

- I. **Call to Order-** Meeting called to order by Mayor Erica Kameroff at 7:02pm
- II. **Roll Call-** Erica Kameroff-P, Dave Cannon-P, Dave Bonanno-P, Annie Morgan-P, Clara Morgan-A, Wanda Wilson-P, Rachel Konteh-P
Staff Present- City Manager Diana Lehman and Finance Director/City Clerk Lenore Kameroff
Members of the Public- None
- III. **Approval of Agenda-** Motion made by Council WW, 2nd by Council AM. Agenda approved.
- IV. **Public Participation-** Council RK thanked the Public Works crew for moving snow and draining water from the roads. Great Job!
- V. **New Business**
 - Declaration of Emergency Renewal-Mayor EK stated for the record why we have not need to keep declaration in place at this time and reasoning we can let Declaration expire is due to "0" positive cases of Covid-19 in our community and has been that way for some time. Majority of eligible residents received vaccine. Our Community has done a great job keeping safe! City Manager DL-in addition to "0" positive cases since January, the YK Region has been placed from High Alert Level to Moderate and we are at 10/100,000 which has dropped dramatically. We can still recommend safety measures and go back to doing the regular course of business. All Council agreed. Council AM stated, with numbers down we should not need Declaration in place. Council WW agreed and said that if we need it for a Flood Emergency, we can get that done at the time. Vice Mayor DC reported the YK Region is at 58.3% vaccination rate.
Vice Mayor DC made a motion to let Emergency Declaration expire, effective immediately. Motion was 2nd by Council WW. Mayor Erica Kameroff requested a Roll Call Vote to allow Emergency Declaration Expire immediately. City Clerk LK did a roll call vote with a result of 6 Yes 1 Absent.
Motion to allow Emergency Declaration to expire immediately carried.
- VI. **Time and Place of Next Meeting-**
Regular Scheduled Council Meeting- May 12, 2021 at 7:00pm
SCERP Meeting- TBA- On call of Chair
- VII. **Adjourn-** Motion to adjourn made by Council AM, 2nd by Council WW. Meeting adjourned at 7:15pm.

Attested:

Mayor Erica Kameroff Date

City Manager Diana Lehman Date

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

Thu, May 13, 2021 at 10:07 AM

The Public Works crew is happy to have the river break up over with. We always wonder what kind of damage we will have to repair. We are all at the mercy of mother nature and we got lucky once again.

The roads are in pretty good shape for this time of year. The money that we spent on raising the road surface last fall really helped. We plan on adding more gravel to River Road this summer.

The sewer system was largely unaffected by the flooding. The high school lift station flooded and shut down due to high water in the tank. Once the water receded, we were able to pump it back down and resume automatic functioning. The crew degreased and flushed several lift stations this week and pulled the pumps out for cleaning. The two pumps in the housing were nearly totally plugged with cloth face masks. They were still pumping but I do not know how. These pumps get cleaned twice a year, but they have never been so bad. We had lots of hard to remove elastic and fabric wrapped in tight around the impellers.

The landfill is starting to dry out and will require some work to get back in shape. The contractor building the school is averaging \$3000.00 per month in landfill fees.

We were able to work a deal with Knik Construction to provide water in exchange for gravel to do dike repair. Our plan is to work on the section by the gas station.

We continue to do the required maintenance on the equipment.

Greg Hager
Director of Public Works
Aniak Ak

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY2021 BUDGET	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
2	Total FY20 Carry Over Balance	149,013														
3	Sewer Savings Set Aside for	50,000				50,000									50,000	-
4	Balance of Sewer Savings	211,783														
5	to FY21 Budget	79,816				79,816									79,816	-
6	FY20 Carry Over Balance Left	19,197														
7	FY2020 Purchase Cost	17,432	5,907	649	1,135	407	678	1,490	873	1,536	2,235	1,228			16,139	1,294
8	Diesel in Gallons from FY20 Purchases	6,000	2,030	223	390	140	233	512	300	528	768	422			5,546	454
9																
10	Administration Income															
11	Community Revenue Sharing	75,000	75,000						160						75,160	(160)
12	Equipment Rental	-													-	-
13	GCI Land Lease	4,800	400	900		450		900	450	450		900			4,450	350
14	Gravel Sales & Royalties	-													-	-
15	Miscellaneous Income	-													-	-
16	Office Space Rental	16,800	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400			14,000	2,800
17	Payment in Lieu of Taxes	68,000	72,298												72,298	(4,298)
18	Sales Tax Revenue (2%)	65,000	20,027	2,649	7	20,060	3,558	309	14,458	2,821	506	15,958			80,354	(15,354)
19	Tobacco Excise Tax	45,000	10,589	1,524		11,956	3,781		7,444		3,385	6,260			44,939	61
20	VEEP Lighting	20,000													-	20,000
21	FY20 Carry Over Contribution to	54,816				54,816									54,816	-
22	Total Admin. Income	349,416	179,714	6,474	1,407	88,682	8,739	2,609	23,912	4,671	5,291	24,518	-	-	346,017	3,399
23	Administration Expenses															
24	Bank Charges and Fees	75													-	75
25	Maintenance/Operations	4,000			760		7,019		-						7,779	(3,779)
26	Contract Services	1,000				900						40			940	60
27	Dues & Membership Fees	3,000	188	75	168	49	285	157	318	116	236	125			1,717	1,283
28	Electric	1,100	41	41	44	39	54	60	80	66	67	50			541	559
29	Equipment Purchase	2,000		76			18		60	-					154	1,846
30	Gasoline	2,500	179	390		135	168	217	226	165	226	134			1,840	660
31	Health Insurance Opt. Out	12,000						12,000							12,000	-
32	Heating Fuel	3,000					125	306	1,390	116		1,072			3,008	(8)
33	Liability Insurance	11,500	3,500		2,452	(313)	4,738		2,965						13,341	(1,841)
34	Worker's Comp. Ins.	8,300	3,034				(689)								2,346	5,954
35	Lease and Rent	1,300	210					210							420	880
36	Parks & Recreation	-													-	-
37	Employee Life/Retirement	28,829	1,072	1,010	929	755	982	1,248	1,277	1,354	3,246	1,569			13,442	15,387
38	Employee Payroll Taxes	15,725	434	378	365	253	305	385	527	547	789	570			4,554	11,171
39	Gross Wages	117,390	5,276	4,593	3,743	3,042	3,917	5,034	5,806	6,125	8,847	6,601			52,985	64,405
40	Postage/Freight	500	14	38	11	14	75	7	16	21		14			210	290
41	Office Supplies/Equip.	2,000	43	63	30		138	205	101	83	43	70			774	1,226
42	Telephone/Fax/Internet	11,500	402	351	421	510	351	303	1,022	759	400	460			4,980	6,520
43	Travel/Training/Per Diem	5,000		95	(602)		500								(7)	5,007
44	VEEP Lighting	20,000										1,243			1,243	18,757
45	Miscellaneous Expense	-													-	-
46	Total Admin. Expenses	250,719	14,392	7,110	8,321	5,384	17,987	20,132	13,788	9,353	13,854	11,947	-	-	122,267	128,452
47	Administration Net	98,697	165,322	(637)	(6,914)	83,298	(9,248)	(17,522)	10,124	(4,683)	(8,563)	12,571	-	-	223,750	(125,052)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY 2021 DRAFT	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
48	Fire & Police Income															
49	Animal Control Income	1,000	6	7		24	27	39			10	17			130	870
50	Donations	-	2,000							8,000					10,000	(10,000)
51	Equipment Rental Income	-													-	-
52	Volunteer Fire Assist. Grant	73,944							19,217						19,217	54,727
53	Miscellaneous	-				1,066	-								1,066	(1,066)
54	Total Fire & Police Income	74,944	2,006	7	-	1,090	27	39	19,217	8,000	10	17	-	-	30,413	44,531
55	Fire & Police Expenses															
56	Animal Control Expense	1,000		479				54		32	24	88			677	323
57	Building Maint./Operations	-													-	-
58	Contract Services-Animal Control	-													-	-
59	Electric	2,000	206	178	205	124	144	169	242	357	335	326			2,287	(287)
60	Equipment Diesel Fuel	250													-	250
61	Equipment Purchase	-													-	-
62	Gasoline	250				73	144	-		62					279	(29)
63	Heating Fuel	6,500	1,683					3,460	3,814	3,262	3,180	2,254			17,653	(11,153)
64	Maintence/Operations (Incl. parts)	-			185	313	56	-	328	20	150	109			1,161	(1,161)
65	Employee Life/Retirement	8,669			32	64	229	799	784	790	1,174	357			4,229	4,439
66	Employer Payroll Taxes	4,728			15	23	85	311	322	322	477	145			1,701	3,027
67	Gross Wages	39,403			145	290	1,041	3,633	3,563	3,592	5,336	1,624			19,224	20,179
68	Postage/Freight	-							83						83	(83)
69	Supplies	-	1,917	1,018	45	302	-	26	-	-	-				3,308	(3,308)
70	Telephone/Fax/Internet	1,000	57		50	34	34	37	267	88					566	434
71	Travel/Training/Per Diem	10,000													-	10,000
72	Total Fire & Police Expense	73,800	3,862	1,675	677	1,223	1,733	8,488	9,402	8,526	10,677	4,903	-	-	51,167	22,633
73	Fire & Police Net	1,144	(1,856)	(1,668)	(677)	(133)	(1,706)	(8,449)	9,815	(526)	(10,667)	(4,886)	-	-	(20,754)	21,898
74																
75	Landfill Income															
76	Landfill Income	50,000	3,650	108,250	1,500	400	50			50	1,000	2,438			117,338	(67,338)
77	Total Landfill Income	50,000	3,650	108,250	1,500	400	50	-	-	50	1,000	2,438	-	-	117,338	(67,338)
78	Landfill Expenses															
79	Equipment Diesel Fuel	3,000	809	218	457	192	58	195	76		38				2,043	957
80	Equipment Purchase	5,000		345	4,643										4,987	13
81	Maintence/Operations (Incl. parts)	5,000		56	405				-			343			803	4,197
82	Employee Life/Retirement	3,939	469	947	553	547	321	212	359	223	208	109			3,948	(9)
83	Employer Payroll Taxes	2,694	213	375	205	201	124	80	163	105	122	71			1,660	1,034
84	Gross Wages	22,450	2,412	4,564	2,514	2,486	1,460	963	1,632	1,013	944	496			18,484	3,966
85	Landfill Supplies	2,000													-	2,000
86	Miscellaneous	-													-	-
87	Total Landfill Expenses	44,083	3,903	6,504	8,776	3,426	1,963	1,450	2,230	1,341	1,312	1,019	-	-	31,926	12,157
88	Landfill Net	5,917	(253)	101,746	(7,276)	(3,026)	(1,913)	(1,450)	(2,230)	(1,291)	(312)	1,418	-	-	85,412	(79,495)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY2021 DRAFT	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
89	Library Income															
90	CE Grant Income	-													-	-
91	Donation Income	-				1,000									1,000	(1,000)
92	IMLS Grant	10,000								5,000					5,000	5,000
93	Owl Grant	-		5,194											5,194	(5,194)
94	State PLA Grant	7,000		7,000											7,000	-
95	Archiving Aniak Grant	27,248													-	27,248
96	Office Space Rental	-													-	-
97	Miscellaneous Income	-	25			165									190	(190)
98	Total Library Income	44,248	25	12,194	-	1,165	-	-	-	5,000	-	-	-	-	18,384	25,864
99	Library Expenses															
100	Bank Charges and Fees	20							2	4	5	5			15	5
101	Building Maint./Operations	-													-	-
102	Contract Service	2,500													-	2,500
103	Electric	800	43	37	46	51	67	55	73	52	49	76			548	252
104	Equipment Purchase	3,280				3,829									3,829	(549)
105	Heating Fuel	1,300					125	146	146	102	146				663	637
106	Lease and Rent	1,200	300			300			300						900	300
107	Library Collection	3,500	-	-	33	68	784	-	84	204	239	511			1,923	1,577
108	Employer Payroll Taxes	3,000	32	53	41	24	48	49		3	54	79			382	2,618
109	Gross Wages	17,472	370	610	479	305	548	638		29	566	829			4,373	13,099
110	Postage & Freight	200			-	-	35	-	298			96			429	(229)
111	Library Supplies	2,475	-	-	-	2,118	29								2,148	327
112	Telephone/Fax/Internet	5,500	455	861	861	861	861	61	1,662	861	861	862			8,206	(2,706)
113	Travel/Training/Per Diem	3,000													-	3,000
114	Miscellaneous	-													-	-
115	Total Library Expenses	44,247	1,200	1,561	1,459	7,557	2,497	948	2,564	1,255	1,918	2,458	-	-	23,417	20,830
116	Library Net	1	(1,175)	10,633	(1,459)	(6,392)	(2,497)	(948)	(2,564)	3,745	(1,918)	(2,458)	-	-	(5,033)	5,034

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY 2021 BUDGET	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
117	Public Works Income															
118	Equipment Rental Income	10,000	200	2,235	2,625	85		30		1,848	11,806				18,829	(8,829)
119	Inspection Fees	500									420				420	80
120	Public Service Fee	21,000	2,076	1,606	2,120	2,326	2,656	2,265	1,288	1,669	2,614	1,639			20,259	741
121	Miscellaneous Income	-													-	-
122	Total Public Works Income	31,500	2,276	3,841	4,745	2,411	2,656	2,295	1,288	3,517	14,840	1,639	-	-	39,508	(8,008)
123	Public Works Expenses															
124	Building Maint/Ops	1,500	421			79									500	1,000
125	Contract Services	1,500				208									208	1,292
126	Electric	1,500	94	90	135	109	124	148	177	87	135				1,099	401
127	Equipment Diesel Fuel	200													-	200
128	Equipment Purchase	10,000		-					508	89					597	9,403
129	Gasoline	5,000		676	580	215	558	194	307	221	71				2,822	2,178
130	Heating Fuel	6,500	3,133					597		291					4,021	2,479
131	Lease and Rent	6,700	6,368		332										6,700	0
132	(parts)	10,000	446	709	744	443	512	104	278	585	378	799			4,997	5,003
133	Employee Life/Retirement	9,659	576	500	1,275	774	425	506	1,141	651	1,074	492			7,415	2,244
134	Employer Payroll Taxes	5,814	362	282	572	281	160	189	436	262	423	210			3,178	2,636
135	Gross Wages	48,450	4,362	3,352	6,197	3,520	1,934	2,302	5,188	2,958	3,705	2,237			35,754	12,696
136	Postage/Freight	2,000			63	441				80	37	514			1,135	865
137	Public Works Supplies	1,000	57	-	88		32					91			268	732
138	Telephone/Fax/Internet	-	-	-	-	-	-	59	399	182	128	128			897	(897)
139	Total Public Wks Expenses	109,823	15,819	5,609	9,986	6,070	3,745	4,099	8,434	5,406	5,952	4,470	-	-	69,591	40,232
140	Public Works Net	(78,323)	(13,544)	(1,768)	(5,241)	(3,659)	(1,089)	(1,804)	(7,146)	(1,889)	8,888	(2,831)	-	-	(30,083)	(48,240)
141																
142	Roads Income															
143	Roads Income	-													-	-
144	Total Roads Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	Roads Expenses															
146	Contract Services	-													-	-
147	Electric-For 6 Streetlights	1,500	77	84	94	117	135	157	182	133	175	106			1,261	239
148	Equipment Diesel Fuel	7,500	233	407	629	128	175	204	463	981	1,779	1,032			6,029	1,471
149	Equipment Purchase	-			43,440	73,150									116,590	(116,590)
150	Maintence/Ops.w/parts	8,000			1,112	-	58			771	2,069	418			4,429	3,571
151	Employee Life/Retirement	3,719	417	487	614	457	177	170	86	516	733	918			4,575	(856)
152	Employer Payroll Taxes	2,574	161	206	231	170	74	72	42	215	305	353			1,828	746
153	Gross Wages	21,450	1,896	2,354	2,792	2,076	805	772	390	2,344	3,334	4,172			20,934	516
154	Postage/Freight	500			742						136				879	(379)
155	Total Roads Expenses	45,243	2,784	3,539	49,654	76,097	1,423	1,375	1,163	4,959	8,532	6,998	-	-	156,525	(111,282)
156	Roads Net	(45,243)	(2,784)	(3,539)	(49,654)	(76,097)	(1,423)	(1,375)	(1,163)	(4,959)	(8,532)	(6,998)	-	-	(156,525)	111,282

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY2021 BUDGET	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
157	Sewer Utility Income															
158	City Sewer Income	165,000	15,466	12,638	16,755	17,204	12,397	20,192	10,557	13,056	16,813	12,441			147,518	17,482
159	FY20 Carry Over	25,000				25,000									25,000	-
160	Miscellaneous Income	-			29			37			32				98	(98)
161	Total Sewer Utility Income	190,000	15,466	12,638	16,783	42,204	12,397	20,229	10,557	13,056	16,846	12,441	-	-	172,616	17,384
162	Sewer Utility Expenses															
163	Bank Charges and Fees	2,000	115	163	129	199	213	133	271	127	188	268			1,806	194
164	Customer Sewer Repair	-													-	-
165	Donations	1,250	300		500	300		225	300			419			2,044	(794)
166	Electric	6,000	280	323	294	281	278	303	316	455	670	912			4,111	1,889
167	Equipment Diesel Fuel	500	49	23	35	58	49	44	26	47	178	102			611	(111)
168	Equipment Purchase	30,000		81	79										160	29,840
169	Gasoline	2,600	489		254	367		113	214	213	396	531			2,578	22
170	Heating Fuel	1,600									291	1,310			1,601	(1)
171	Liability Insurance	6,500	6,500												6,500	-
172	Worker's Comp. Ins.	1,700	1,700												1,700	-
173	Lease & Rent	3,300			1,401										1,401	1,900
174	parts)	15,000	191	220	47	1,357	586	153	47	47	151	200			2,998	12,002
175	Employee Life/Retirement	14,719	993	1,009	1,021	764	664	987	1,248	1,571	2,407	1,351			12,015	2,704
176	Employer Payroll Taxes	8,574	507	462	403	291	249	356	500	622	948	547			4,886	3,688
177	Gross Wages	71,450	5,914	5,349	4,900	3,562	3,020	4,485	5,673	7,139	10,939	6,143			57,123	14,327
178	Postage/Freight	2,000	222	110	57	110		77		187		220			982	1,018
179	Small Claims Fees	1,500		(19)	(231)		(39)	(55)		0					(344)	1,844
180	Supplies	1,500	24		514		49		9	46	17				658	842
181	Telephone/Internet/Fax	-	59	59	59	59	59	63	308	228	60	60			1,015	(1,015)
182	Travel/Training/Per Diem	2,000	100						85						185	1,815
183	Miscellaneous	-	25												25	(25)
184	Total Sewer Utility Expenses	172,193	17,468	7,781	9,461	7,348	5,128	6,883	8,997	10,680	16,246	12,063	-	-	102,055	70,138
185	Sewer Utility Net	17,807	(2,002)	4,857	7,322	34,856	7,268	13,346	1,561	2,376	600	378	-	-	70,562	(52,755)
186																
187	Current Month Collection Rate	100%	83%	97%	96%	100%	88%	100%	86%	96%	99%	100%			95%	6%
188	Including Past Due Balances	100%	15%	18%	20%	18%	17%	18%	13%	11%	28%	20%			18%	1
189																
190	TOTAL INCOME	740,108	203,137	143,403	24,435	135,952	23,869	25,172	54,973	34,294	37,986	41,053	-	-	724,274	15,834
191	TOTAL EXPENSES	740,108	59,429	33,780	88,335	107,105	34,477	43,375	46,576	41,521	58,490	43,859	-	-	556,946	183,161
192	Net Income	0	143,708	109,624	(63,899)	28,847	(10,608)	(18,203)	8,397	(7,227)	(20,504)	(2,806)	-	-	167,328	(167,328)

Section VI, Item D.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY2021 BUDGET	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
193	Income Totals															
194	Animal Control Income	1,000	6	7	-	24	27	39	-	-	10	17	-	-	130	870
195	CE Grant Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
196	City Sewer Income	165,000	15,466	12,638	16,755	17,204	12,397	20,192	10,557	13,056	16,813	12,441	-	-	147,518	17,482
197	Comm.Revenue Sharing	75,000	75,000	-	-	-	-	-	160	-	-	-	-	-	75,160	(160)
198	Donation Income	-	2,000	-	-	1,000	-	-	-	8,000	-	-	-	-	11,000	(11,000)
199	Equipment Rental	10,000	200	2,235	2,625	85	-	30	-	1,848	11,806	-	-	-	18,829	(8,829)
200	GCI Land Lease	4,800	400	900	-	450	-	900	450	450	-	900	-	-	4,450	350
201	IMLS Grant	10,000	-	-	-	-	-	-	-	5,000	-	-	-	-	5,000	5,000
202	Inspection Fees	500	-	-	-	-	-	-	-	-	420	-	-	-	420	80
203	Landfill Income	50,000	3,650	108,250	1,500	400	50	-	-	50	1,000	2,438	-	-	117,338	(67,338)
204	Gravel Sales & Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
205	Miscellaneous	-	25	-	29	1,231	-	37	-	-	32	-	-	-	1,354	(1,354)
206	Office Space Rental	16,800	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	-	-	14,000	2,800
207	OWL Grant	-	-	5,194	-	-	-	-	-	-	-	-	-	-	5,194	(5,194)
208	PILT Payment	68,000	72,298	-	-	-	-	-	-	-	-	-	-	-	72,298	(4,298)
209	PLA Grant	7,000	-	7,000	-	-	-	-	-	-	-	-	-	-	7,000	-
210	Public Service Fee	21,000	2,076	1,606	2,120	2,326	2,656	2,265	1,288	1,669	2,614	1,639	-	-	20,259	741
211	Roads Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
212	Sales Tax Revenue (2%)	65,000	20,027	2,649	7	20,060	3,558	309	14,458	2,821	506	15,958	-	-	80,354	(15,354)
213	FY20 Carry Over	79,816	-	-	-	79,816	-	-	-	-	-	-	-	-	79,816	-
214	Archiving Aniak Grant	27,248	-	-	-	-	-	-	-	-	-	-	-	-	-	27,248
215	Tobacco Excise Tax	45,000	10,589	1,524	-	11,956	3,781	-	7,444	-	3,385	6,260	-	-	44,939	61
216	VEEP Lighting	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
217	Volunteer Fire Assist. Grant	73,944	-	-	-	-	-	-	19,217	-	-	-	-	-	19,217	54,727
218	Total Overall Income	740,108	203,137	143,403	24,435	135,952	23,869	25,172	54,973	34,294	37,986	41,053	-	-	724,274	15,834
219	Expense Totals															
220	Animal Control Expense	1,000	-	479	-	-	-	54	-	32	24	88	-	-	677	323
221	Bank Service Charges	2,095	115	163	129	199	213	133	272	131	193	272	-	-	1,821	274
222	Building Maint./Ops.	5,500	421	-	760	79	7,019	-	-	-	-	-	-	-	8,279	(2,779)
223	Contract Services	5,000	-	-	-	1,108	-	-	-	-	-	40	-	-	1,149	3,851
224	Customer Sewer Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
225	Donations	1,250	300	-	500	300	-	225	300	-	-	419	-	-	2,044	(794)
226	Dues/Membership Fees	3,000	188	75	168	49	285	157	318	116	236	125	-	-	1,717	1,283
227	Electric	12,900	741	753	818	722	801	891	1,070	1,151	1,431	1,470	-	-	9,847	3,053
228	Equipment Diesel Fuel	11,450	1,091	649	1,120	378	282	442	565	1,027	1,994	1,134	-	-	8,683	2,767
229	Equipment Purchase	50,280	-	501	48,161	76,979	18	-	568	89	-	-	-	-	126,318	(76,038)
230	Gasoline	10,350	668	1,067	834	789	870	524	747	661	693	666	-	-	7,519	2,831
231	Health Insurance Opt. Out	12,000	-	-	-	-	-	12,000	-	-	-	-	-	-	12,000	-
232	Heating Fuel	18,900	4,816	-	-	-	250	4,507	5,349	3,771	3,617	4,636	-	-	26,946	(8,046)
233	Liability Insurance.	18,000	10,000	-	2,452	(313)	4,738	-	2,965	-	-	-	-	-	19,841	(1,841)
234	Workers Comp.Insurance	10,000	4,734	-	-	-	(689)	-	-	-	-	-	-	-	4,046	5,954
235	Lease and Rent	12,500	6,878	-	1,733	300	-	210	300	-	-	-	-	-	9,420	3,080
236	Library Collection	3,500	-	-	33	68	784	-	84	204	239	511	-	-	1,923	1,577
237	Maintenance/Ops w/parts	38,000	637	985	2,493	2,113	1,211	256	653	1,423	2,749	1,868	-	-	14,388	23,612
238	Miscellaneous	-	25	-	-	-	-	-	-	-	-	-	-	-	25	(25)
239	Parks & Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
240	Employee Life/Retirement	69,533	3,526	3,954	4,424	3,361	2,799	3,922	4,896	5,104	8,841	4,796	-	-	45,624	23,909
241	Employer Payroll Taxes	43,109	1,708	1,757	1,832	1,243	1,045	1,444	1,991	2,076	3,119	1,976	-	-	18,189	24,920
242	Gross Wages	338,065	20,230	20,822	20,770	15,279	12,724	17,828	22,253	23,200	33,671	22,101	-	-	208,876	129,189
243	Postage/Freight	5,200	236	148	873	565	110	84	396	288	174	844	-	-	3,717	1,483
244	Small Claims Fees	1,500	-	(19)	(231)	-	(39)	(55)	-	0	-	-	-	-	(344)	1,844
245	Supplies	8,975	2,040	1,080	676	2,421	248	231	110	128	60	161	-	-	7,156	1,819
246	Telephone/Internet/Fax	18,000	974	1,271	1,392	1,464	1,305	523	3,657	2,120	1,450	1,509	-	-	15,665	2,335
247	Travel/Training/Per Diem	20,000	100	95	(602)	-	500	-	85	-	-	-	-	-	178	19,822
248	VEEP Lighting	20,000	-	-	-	-	-	-	-	-	-	1,243	-	-	1,243	18,757
249	Total Overall Expenses	740,108	59,429	33,780	88,335	107,105	34,477	43,375	46,576	41,521	58,490	43,859	-	-	556,946	183,161
250	Net Income	0	143,708	109,624	(63,899)	28,847	(10,608)	(18,203)	8,397	(7,227)	(20,504)	(2,806)	-	-	167,328	(167,328)

Section VI, Item D.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY2021 DRAFT	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
251	Public Wks. Dept Income															
252	Inspection Fees	500	-	-	-	-	-	-	-	-	420	-	-	-	420	80
253	Landfill Income	50,000	3,650	108,250	1,500	400	50	-	-	50	1,000	2,438	-	-	117,338	(67,338)
254	City Sewer Income	165,000	15,466	12,638	16,755	17,204	12,397	20,192	10,557	13,056	16,813	12,441	-	-	147,518	17,482
255	Public Service Fee	21,000	2,076	1,606	2,120	2,326	2,656	2,265	1,288	1,669	2,614	1,639	-	-	20,259	741
256	Equipment Rental	10,000	200	2,235	2,625	85	-	30	-	1,848	11,806	-	-	-	18,829	(8,829)
257	Roads Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
258	FY20 Carryover	25,000	-	-	-	25,000	-	-	-	-	-	-	-	-	25,000	-
259	Miscellaneous Income	-	-	-	29	-	-	37	-	-	32	-	-	-	98	(98)
260	Income	271,500	21,392	124,729	23,028	45,015	15,103	22,524	11,845	16,623	32,685	16,518	-	-	329,461	(57,961)
261	Public Wks. Dept Expenses															
262	Bank Charges & Fees	2,000	115	163	129	199	213	133	271	127	188	268	-	-	1,806	194
263	Building Maint./Ops	1,500	421	-	-	79	-	-	-	-	-	-	-	-	500	1,000
264	Contract Services	1,500	-	-	-	208	-	-	-	-	-	-	-	-	208	1,292
265	Customer Sewer Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
266	Donation	1,250	300	-	500	300	-	225	300	-	-	419	-	-	2,044	(794)
267	Electric	9,000	452	496	523	507	537	608	675	675	981	1,018	-	-	6,471	2,529
268	Equipment Diesel Fuel	11,200	1,091	649	1,120	378	282	442	565	1,027	1,994	1,134	-	-	8,683	2,517
269	Equipment Purchase	45,000	-	426	48,161	73,150	-	-	508	89	-	-	-	-	122,334	(77,334)
270	Gasoline	7,600	489	676	834	582	558	307	521	434	468	531	-	-	5,400	2,200
271	Heating Fuel	8,100	3,133	-	-	-	-	597	-	291	291	1,310	-	-	5,621	2,479
272	Liability Insurance	6,500	6,500	-	-	-	-	-	-	-	-	-	-	-	6,500	-
273	Workers Comp. Insurance	1,700	1,700	-	-	-	-	-	-	-	-	-	-	-	1,700	-
274	Land Lease	10,000	6,368	-	1,733	-	-	-	-	-	-	-	-	-	8,100	1,900
275	Maintenance/Ops.w/parts	38,000	637	985	2,308	1,800	1,155	256	325	1,403	2,599	1,760	-	-	13,227	24,773
276	Employee Life/Retirement	32,036	2,455	2,943	3,464	2,542	1,588	1,875	2,834	2,960	4,421	2,870	-	-	27,953	4,084
277	Employer Payroll Taxes	19,656	1,243	1,326	1,410	943	607	699	1,142	1,203	1,799	1,181	-	-	11,553	8,103
278	Gross Wages	163,800	14,584	15,619	16,403	11,643	7,218	8,522	12,883	13,454	18,922	13,047	-	-	132,295	31,505
279	Postage/Freight	4,500	222	110	862	551	-	77	-	267	174	734	-	-	2,996	1,504
280	Small Claims Fees	1,500	-	(19)	(231)	-	(39)	(55)	-	0	-	-	-	-	(344)	1,844
281	Supplies	4,500	81	-	601	-	81	-	9	46	17	91	-	-	926	3,574
282	Telephone/Internet/Fax	-	59	59	59	59	59	122	707	411	188	188	-	-	1,912	(1,912)
283	Travel/Training/Per Diem	2,000	100	-	-	-	-	-	85	-	-	-	-	-	185	1,815
284	Miscellaneous	-	25	-	-	-	-	-	-	-	-	-	-	-	25	(25)
285	Expenses	371,342	39,975	23,434	77,877	92,941	12,260	13,807	20,823	22,386	32,041	24,551	-	-	360,096	11,246
286	Public Works Net	(99,842)	(18,583)	101,295	(54,849)	(47,926)	2,843	8,716	(8,978)	(5,763)	644	(8,033)	-	-	(30,635)	(69,207)
287																
288	Bank & Cash Balances:															
289	As of April 30, 2021	Cash on Hand	\$ 196								93,297					
290		Gen Fund	\$ 22,337													
291		Sewer	\$ 127,409													
292			\$ 149,942													
293		Cares Act	\$ 214													
294		Grant														
295		Savings	\$ 186,881													
296			\$ 187,095													
297																
298	Financial Report Approved by:															
299																
300																
301																

Adopted by duly constituted quorum of the City Council of Aniak, Alaska on the 8th day of May 2019.

Date: _____

Attested by: _____

Date: _____

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY 2021 BUDGET	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
302			Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	21-Jan	21-Feb		
303	FEMA Funds Income														-	-
304	FEMA Funds Expenses		-	-	-	-	74,062	-	13,211	8,171	17,290	7,806	10,982	-	131,522	(131,522)
305																
306			Mar-20	April	May	June	July	Aug	Sept	Oct	Nov	Dec-20	Jan-21	Feb-21		
307	CARES ACT INCOME															
308	CARES ACT INCOME	297,753				254,817							21,468		276,285	21,468
309	INCOME	297,753	-	-	-	254,817	-	-	-	-	-	-	21,468	-	276,285	21,468
310	CARES ACT EXPENSES															
311	Distance Learning			455	1,197	144	1,229	14	142	436	143	164	298		4,222	(4,222)
312	Housing Support			-			2,572			3,875	55,300	52,150	8,643	210	122,750	(122,750)
313	Improve Telework Activities		91	650	686	1,230	585	266	2,980	5,087	262	2,448	29		14,315	(14,315)
314	Medical Expenses		383	998	654	1,193	3,402	204	-	491					7,326	(7,326)
315	Other Economic Support			-		250			50						300	(300)
316	Pay-Personnel & Services Diverted		-	-	8,838	2,557	1,512	2,361	9,447	3,283	9,127				37,125	(37,125)
317	Pay-Public Health & Safety Emps.		-	-	16,144	-	2,047	877	4,794	659		8,706			33,228	(33,228)
318	Public Health Exp. (Inc. PPE)		196	-	-	315	1,768	13,049	2,502	1,862	1,261	466	80		21,499	(21,499)
319	Administration Expenses Covid-19 Testing/Contact Tracing											5	5		9	(9)
320	Workers Comp. Claims														-	-
321	Issuance of Tax Anticipation Notes														-	-
322	Nursing Home Assistance														-	-
323	Food Programs														-	-
324	Small Business Assistance														-	-
325	Other***														-	-
326	Total Awarded	297,753	-	-	-	254,817	-	-	-	-	-	-	21,468	-	276,285	21,468
327	Cares Act Expenses	297,753	670	2,103	27,518	5,689	13,115	16,772	19,916	15,694	66,093	63,939	9,055	210	240,773	56,980
328	Cares Act Funds Net	(0)	(670)	(2,103)	(27,518)	249,128	(13,115)	(16,772)	(19,916)	(15,694)	(66,093)	(63,939)	12,413	(210)	35,511	
329																
330																
331																
332																

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY2021 BUDGET	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
333			Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22		
334	FEMA Funds Income	-	-													
335	FEMA Funds Expenses	131,522	-	905											13	Section VI, Item D.
336																
337			Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22		
338	CARES ACT INCOME															
339	CARES ACT INCOME	297,753													276,285	21,468
340	INCOME	297,753	-	-	-	-	-	-	-	-	-	-	-	-	276,285	21,468
341	CARES ACT EXPENSES															
342	Distance Learning														4,222	(4,222)
343	Housing Support		18,735	-	-	-	-	-	-	-	-	-	-	-	141,485	(141,485)
344	Improve Telework Activities														14,315	(14,315)
345	Medical Expenses														7,326	(7,326)
346	Other Economic Support														300	(300)
347	Diverted														37,125	(37,125)
348	day-running health & safety														33,228	(33,228)
349	Public Health Exp. (Inc. PPE)														21,499	(21,499)
350	Administration Expenses		99	5											113	(113)
351	Tracing														-	-
352	Workers Comp. Claims														-	-
353	Notes														-	-
354	Nursing Home Assistance														-	-
355	Food Programs														-	-
356	Small Business Assistance														-	-
357	Other***														-	-
358	Total Awarded	297,753	-	-	-	-	-	-	-	-	-	-	-	-	276,285	21,468
359	Cares Act Expenses	297,753	18,834	5	-	-	-	-	-	-	-	-	-	-	259,612	38,141
360	Cares Act Funds Net	-	(18,834)	(5)	-	-	-	-	-	-	-	-	-	-	16,673	
361																
362																
363																
364																
365																
366																
367																
368																
369																
370																
371																
372																
373																
374																
375																
376																
377																
378																
379																
380																
381																
382																
383																
384																
385																
386																
387																
388																
389																
390																
391																
392																
393																
394																
395																
396																
397																
398																

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	FINANCIAL STATEMENT	FY 2021 BALANCE	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	YTD	BALANCE
399																
400																
401																
402																
403																
404																
405																
406																
407																
408																
409																
410																
411																
412																
413																
414																
415																
416																
417																

City Manager Report 5-19-21

I have included material from the City's Hazard Mitigation Plan. The Council should have received an email of the complete report. Everyone needs to look it over and think about the plan. The contractor updating the plan wants to know what the City would like to change-add new structures (elem. school) or different action plans? I would like the plan to say more about wildfire prevention and levee maintenance. Please continue to think about and discuss ways to partner with the tribe on hazard mitigation programs. Expect a city meeting about the plan next month.

I continue to work with public works and the DOT on levee maintenance issues and how to share the responsibilities. We have come a long way in the last year, but the City needs to have a public meeting and discuss what the people want. Pickups and four wheelers driving on the levy cause a lot of maintenance costly issues-would the City consider banning motorized vehicles in favor of creating a walking path, for example? Also, how can we involve the Tribe in levee maintenance?

I would like to find a way to partner with the Tribe to bring hazardous waste collection sites to the landfill.

So glad we did not have a flood, but City SCERP had evacuation plans & materials in position at Joe Parent metal shop. I want to thank Donlin Gold for donating 6 screen tents, a dozen sleeping bags, buckets, AND bug dope. Without being able to use the H.S. gym or Joe Parent housing rooms, all those items would have been needed, as *the* metal shop is not a comfortable place to camp out! The items will be useful for future emergencies and are stored at the emergency operations office in the fire station.

By the way, I am into my 3rd year in this position without a performance review. Please turn in your city manager performance reviews.)

The City may sponsor a vet clinic in early July. Missy and I carry free leashes in our trucks to hand out anytime we see someone walking with a loose dog. The AC Store is donating a monthly prize-people who submit pictures to Missy, showing them walking their dog on a leash, will be entered in drawing.

If you use ARC tv, they had some technical problems in Fbks.

YK Delt region is lowest ever in its COVID case numbers, and Aniak (no cases for months!) also has one of the highest vaccination percentages. But please remember that when you travel and leave our “safe” home, you will interact with people who may not be vaccinated. Be cautious & stay safe when you are in other communities.

I would like the City to send Knik Construction (and Troy Grey) a letter thanking them for their commitment to COVID-19 safety during the Airport Shift Project. Knik’s proactive mitigation measures combined with the commitment by Aniak’s residents made a difference in how our community was affected by COVID-19. The mitigation plan Knik committed to was the most thorough plan offered by any of the businesses that came into Aniak. It is easy to think that we got “lucky” because the airport construction project did not bring a community spread of COVID-19 into Aniak, but it was more than luck. Other Alaskan communities did have workers bring COVID with them at the beginning of the pandemic but that did not happen in Aniak. I believe we have Knik Construction and Troy Grey’s commitment to our safety to thank for that.

I will be in Fbks. for two weeks to deal with a family health crisis. I will check-in with Missy to deal with any essential issues.

Library Report

The City is looking for a part-time library tech again. 12 hours a week, Thur. 3-7; Fri. 3-7; Sat. 1-5. Salary is \$18.00 an hour. If you have suggestions for more useful summer hours please let me know. We have new videos, new books-and some new OLD Alaska books. I have increased wi-fi hours to 24 hrs. a day.

FY20

**Certified
Financial
Statement**

City of	Aniak
----------------	--------------

**Resolution of the City of
Aniak, Alaska
No. 21-08**

A RESOLUTION CERTIFYING THE ANNUAL CERTIFIED FINANCIAL
STATEMENT OF REVENUES AND AUTHORIZED EXPENDITURES
FOR THE YEAR ENDING JUNE 30, 2020.

WHEREAS The City of Aniak is a recognized second-class city; and

WHEREAS second class cities are required by AS 29.20.640(a)(2) to submit a
Certified Financial Statement of income and expenditures or audit for the year ending
June 30, 2020, to the Department of Commerce, Community,
and Economic Development.

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE
CITY OF ANIAK, ALASKA:

The attached CERTIFIED FINANCIAL STATEMENT (or audit) of
The City of Aniak, Alaska for the year ending June 30, 2020,
and prepared by Lenore Kameroff,
is true and complete to the best of our knowledge.

ADOPTED by duly constituted quorum of the City Council of Aniak, Alaska
this 19th day of May 2021.

Mayor Erica Kameroff

Attest: _____
Finance Director Lenore Kameroff

VOTE	YES	NO

Wanda Wilson		
Annie Morgan		
Erica Kameroff		
David Cannon		
David Bonanno		
Clara Morgan		
Rachel Konteh		

Original — To be kept by City of Aniak
Photocopy — Return to Department of Commerce, Community, and Economic Development

Ordinance No. 21-02

BE IT ENACTED BY THE COUNCIL OF THE CITY OF ANIAK:

This is a **Non-Code Ordinance**.

This ordinance becomes effective immediately upon its adoption by the city council.

1st Reading: May 19, 2021

2nd Reading/Public Hearing: May 26, 2021

ADOPTED by duly constituted quorum of the City Council of Aniak, Alaska,
this 26th day of May 2021.

ATTEST:

Mayor Erica Kameronoff	date
------------------------	------

Finance Director/City Clerk Lenore Kameroff date

Attachment: Authorized FY22 Revenues and Expenditures

Original – To be kept by the City of Aniak

Copy – To be returned to the Department of Commerce, Community, and Economic Development

Section VII, Item B.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	CITY OF ANIAK MONTHLY FINANCIAL STATEMENT	DRAFT FY2022	FY2021	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	YTD	BALANCE
2	Total Carry Over Balance (combined cash assets w/o Grant & Sewer Savings)	289,432	149,013														
3	Sewer Savings Set Aside R&R	79,816	50,000				50,000									50,000	-
4	Balance of Sewer Savings	241,697	211,783														
5	Previous Year Carry Over Contribution	141,361	79,816				79,816									79,816	-
6	City Savings Set Aside	68,255															
7	Carry Over Balance Left	-	19,197														
8	FY2020 Purchase Cost		17,432	5,907	649	1,135	407	678	1,490	873	1,536	2,235				14,911	2,522
9	Diesel in Gallons from FY20 Purchases		6,000	2,030	223	390	140	233	512	300	528	768				5,124	876
10																	
11	Administration Income																
12	Community Revenue Sharing	75,160	75,000	75,000						160						75,160	(160)
13	Equipment Rental		-													-	-
14	GCI Land Lease	5,400	4,800	400	900		450		900	450	450					3,550	1,250
15	Gravel Sales & Royalties		-													-	-
16	Miscellaneous Income		-													-	-
17	Office Space Rental	16,800	16,800	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400				12,600	4,200
18	Payment in Lieu of Taxes	68,000	68,000	72,298												72,298	(4,298)
19	Sales Tax Revenue (2%)	82,500	65,000	20,027	2,649	7	20,060	3,558	309	14,458	2,821	506				64,396	604
20	Tobacco Excise Tax	40,000	45,000	10,589	1,524		11,956	3,781		7,444		3,385				38,679	6,321
21	VEEP Lighting	10,000	20,000													-	20,000
22	Previous Year Carry Over Contribution		54,816				54,816									54,816	-
23	Total Admin. Income	297,860	349,416	179,714	6,474	1,407	88,682	8,739	2,609	23,912	4,671	5,291	-	-	-	164,448	184,968
24	Administration Expenses																
25	Bank Charges and Fees		75													-	-
26	Building/Vehicle Maintenance/Operations	4,000	4,000			760		7,019		-						7,779	(3,779)
27	Contract Services	1,000	1,000				900									900	100
28	Dues & Membership Fees	2,000	3,000	188	75	168	49	285	157	318	116	236				1,592	1,408
29	Electric	750	1,100	41	41	44	39	54	60	80	66	67				491	609
30	Equipment/Materials Purchase	1,000	2,000		76			18		60	-					154	1,846
31	Gasoline	1,700	2,500	179	390		135	168	217	226	165	226				1,706	794
32	Health Insurance Opt. Out	12,000	12,000						12,000							12,000	-
33	Heating Fuel	2,200	3,000					125	306	1,390	116					1,937	1,063
34	Liability Insurance	15,000	11,500	3,500		2,452	(313)	4,738		2,965						13,341	(1,841)
35	Worker's Comp. Ins.	2,500	8,300	3,034				(689)								2,346	5,954
36	Lease and Rent		1,300	210					210							420	880
37	Parks & Recreation		-													-	-
38	Employee Life/Retirement	27,580	28,829	1,072	1,010	929	755	982	1,248	1,277	1,354	3,246				11,874	16,955
39	Employee Payroll Taxes	11,285	15,725	434	378	365	253	305	385	527	547	789				3,984	11,740
40	Gross Wages	125,372	117,390	5,276	4,593	3,743	3,042	3,917	5,034	5,806	6,125	8,847				46,384	71,006
41	Postage/Freight	300	500	14	38	11	14	75	7	16	21					196	304
42	Office Supplies/Equip.	1,000	2,000	43	63	30		138	205	101	83	43				704	1,296
43	Telephone/Fax/Internet	6,000	11,500	402	351	421	510	351	303	1,022	759	400				4,520	6,980
44	Travel/Training/Per Diem	2,500	5,000		95	(602)		500								(7)	5,007
45	VEEP Lighting	10,000	20,000													-	20,000
46	Miscellaneous Expense		-													-	-
47	Total Admin. Expenses	226,187	250,719	14,392	7,110	8,321	5,384	17,987	20,132	13,788	9,353	13,854	-	-	-	110,320	140,399
48	Administration Net	71,673	98,697	165,322	(637)	(6,914)	83,298	(9,248)	(17,522)	10,124	(4,683)	(8,563)	-	-	-	211,179	(112,481)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	CITY OF ANIAK MONTHLY FINANCIAL STATEMENT	DRAFT FY2022	FY2021	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	YTD	BALANCE
49																	
50	Fire & Police Income																
51	Animal Control Income	500	1,000	6	7		24	27	39			10				113	887
52	Donations	2,000	-	2,000							8,000					10,000	(10,000)
53	Equipment Rental Income		-													-	-
54	Volunteer Fire Assist. Grant	87,000	73,944							19,217						19,217	54,727
55	Miscellaneous		-				1,066	-								1,066	(1,066)
56	Total Fire & Police Income	89,500	74,944	2,006	7	-	1,090	27	39	19,217	8,000	10	-	-	-	30,396	44,548
57	Fire & Police Expenses																
58	Animal Control Expense	500	1,000		479				54		32	24				589	411
59	Building Maint./Operations	1,500	-													-	-
60	Contract Services-Animal Control		-													-	-
61	Electric	2,500	2,000	206	178	205	124	144	169	242	357	335				1,961	39
62	Equipment Diesel Fuel	250	250													-	250
63	Equipment/Materials Purchase		-													-	-
64	Gasoline	250	250				73	144	-		62					279	(29)
65	Heating Fuel	12,000	6,500	1,683					3,460	3,814	3,262	3,180				15,398	(8,898)
66	Maintenance/Operations (Incl. parts)		-			185	313	56	-	328	20	150				1,052	(1,052)
67	Employee Life/Retirement	9,900	8,669			32	64	229	799	784	790	1,174				3,872	4,797
68	Employer Payroll Taxes	4,055	4,728			15	23	85	311	322	322	477				1,556	3,173
69	Gross Wages	45,032	39,403			145	290	1,041	3,633	3,563	3,592	5,336				17,600	21,803
70	Postage/Freight		-							83						83	(83)
71	Supplies		-	1,917	1,018	45	302	-	26	-	-	-				3,308	(3,308)
72	Telephone/Fax/Internet	2,500	1,000	57		50	34	34	37	267	88					566	434
73	Travel/Training/Per Diem	28,000	10,000													-	10,000
74	Total Fire & Police Expense	106,487	73,800	3,862	1,675	677	1,223	1,733	8,488	9,402	8,526	10,677	-	-	-	46,263	27,537
75	Fire & Police Net	(16,987)	1,144	(1,856)	(1,668)	(677)	(133)	(1,706)	(8,449)	9,815	(526)	(10,667)	-	-	-	(15,868)	17,011
76																	
77	Landfill Income																
78	Landfill Income	20,000	50,000	3,650	108,250	1,500	400	50			50	1,000				114,900	(64,900)
79	Total Landfill Income	20,000	50,000	3,650	108,250	1,500	400	50	-	-	50	1,000	-	-	-	114,900	(64,900)
80	Landfill Expenses																
81	Equipment Diesel Fuel	2,000	3,000	809	218	457	192	58	195	76		38				2,043	957
82	Equipment/Materials Purchase	4,970	5,000		345	4,643										4,987	13
83	Maintenance/Operations (Incl. parts)	3,000	5,000		56	405				-						460	4,540
84	Employee Life/Retirement	3,300	3,939	469	947	553	547	321	212	359	223	208				3,839	100
85	Employer Payroll Taxes	1,350	2,694	213	375	205	201	124	80	163	105	122				1,589	1,105
86	Gross Wages	15,000	22,450	2,412	4,564	2,514	2,486	1,460	963	1,632	1,013	944				17,988	4,462
87	Landfill Supplies	1,000	2,000													-	2,000
88	Miscellaneous		-													-	-
89	Total Landfill Expenses	30,620	44,083	3,903	6,504	8,776	3,426	1,963	1,450	2,230	1,341	1,312	-	-	-	30,907	13,176
90	Landfill Net	(10,620)	5,917	(253)	101,746	(7,276)	(3,026)	(1,913)	(1,450)	(2,230)	(1,291)	(312)	-	-	-	83,993	(78,076)

Section VII, Item B.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	CITY OF ANIAK MONTHLY FINANCIAL STATEMENT	DRAFT FY2022	FY2021	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	YTD	BALANCE
91																	
92	Library Income																
93	CE Grant Income		-													-	-
94	IMLS Grant	10,000	10,000								5,000					5,000	5,000
95	Owl Grant		5,000		5,194											5,194	(5,194)
96	State PLA Grant	7,000	7,000		7,000											7,000	-
97	Archiving Aniak Grant	27,248	27,248													-	27,248
98	Office Space Rental	2,500	-													-	-
99	Miscellaneous Income		-	25			165									190	(190)
100	Total Library Income	51,748	44,248	25	12,194	-	165	-	-	-	5,000	-	-	-	-	17,384	26,864
101	Library Expenses																
102	Bank Charges and Fees	20	20							2	4	5				11	10
103	Building Maint./Operations		-													-	-
104	Contract Service		2,500													-	2,500
105	Electric	800	800	43	37	46	51	67	55	73	52	49				472	328
106	Equipment/Materials Purchase		3,280				3,829									3,829	(549)
107	Heating Fuel	1,000	1,300					125	146	146	102	146				663	637
108	Lease and Rent	1,200	1,200	300			300			300						900	300
109	Library Collection	3,500	3,500	-	-	33	68	784	-	84	204	239				1,412	2,088
110	Employee Life/Retirement	1,991														-	-
111	Employer Payroll Taxes	2,160	3,000	32	53	41	24	48	49		3	54				302	2,698
112	Gross Wages	24,029	17,472	370	610	479	305	548	638		29	566				3,544	13,929
113	Postage & Freight	200	200			-	-	35	-	298						333	(133)
114	Library Supplies	500	2,475	-	-	-	2,118	29								2,148	327
115	Telephone/Fax/Internet	10,000	5,500	455	861	861	861	861	61	1,662	861	861				7,345	(1,845)
116	Travel/Training/Per Diem	1,000	3,000													-	3,000
117	Miscellaneous		-													-	-
118	Total Library Expenses	46,400	44,247	1,200	1,561	1,459	7,557	2,497	948	2,564	1,255	1,918	-	-	-	20,959	23,288
119	Library Net	5,348	1	(1,175)	10,633	(1,459)	(7,392)	(2,497)	(948)	(2,564)	3,745	(1,918)	-	-	-	(3,575)	3,576
120																	
121	Public Works Income																
122	Equipment Rental Income	10,000	10,000	200	2,235	2,625	85		30		1,848	11,806				18,829	(8,829)
123	Inspection Fees	5	500									420				420	80
124	Public Service Fee	24,000	21,000	2,076	1,606	2,120	2,326	2,656	2,265	1,288	1,669	2,614				18,620	2,380
125	Previous Year Carry Over	50,000	-													-	-
126	Total Public Works Income	84,005	31,500	2,276	3,841	4,745	2,411	2,656	2,295	1,288	3,517	14,840	-	-	-	37,868	(6,368)
127	Public Works Expenses																
128	Building Maint/Ops	1,500	1,500	421			79									500	1,000
129	Contract Services	1,500	1,500				208									208	1,292
130	Electric	1,500	1,500	94	90	135	109	124	148	177	87	135				1,099	401
131	Equipment Diesel Fuel	200	200													-	200
132	Equipment/Materials Purchase	50,000	10,000							508	89					597	9,403
133	Gasoline	4,000	5,000		676	580	215	558	194	307	221	71				2,822	2,178
134	Heating Fuel	6,500	6,500	3,133					597		291					4,021	2,479
135	Lease and Rent	6,700	6,700	6,368		332										6,700	0
136	Maintenance/Operations (Incl. parts)	10,000	10,000	446	709	744	443	512	104	278	585	378				4,198	5,802
137	Employee Life/Retirement	9,130	9,659	576	500	1,275	774	425	506	1,141	651	1,074				6,923	2,736
138	Employer Payroll Taxes	3,735	5,814	362	282	572	281	160	189	436	262	423				2,968	2,846
139	Gross Wages	41,500	48,450	4,362	3,352	6,197	3,520	1,934	2,302	5,188	2,958	3,705				33,517	14,933
140	Postage/Freight	1,500	2,000			63	441				80	37				621	1,379
141	Public Works Supplies	1,000	1,000	57	-	88		32								177	823
142	Telephone/Fax/Internet		-	-	-	-	-	-	59	399	182	128				769	(769)
143	Total Public Wks Expenses	138,765	109,823	15,819	5,609	9,986	6,070	3,745	4,099	8,434	5,406	5,952	-	-	-	65,121	44,702
144	Public Works Net	(54,760)	(78,323)	(13,544)	(1,768)	(5,241)	(3,659)	(1,089)	(1,804)	(7,146)	(1,889)	8,888	-	-	-	(27,252)	(51,071)
145																	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	CITY OF ANIAK MONTHLY FINANCIAL STATEMENT	DRAFT FY2022	FY2021	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	YTD	BALANCE
146	Levee Maint. Income																
147	Previous Year Carry Over Contribution	18,255														-	-
148	Total Levee Maint. Income	18,255	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149	Levee Maint. Expenses																
150	Contract Services															-	-
151	Equipment Diesel Fuel															-	-
152	Equipment/Materials Purchase	11,290														-	-
153	Gasoline															-	-
154	Maintenance/Operations (Incl. parts)															-	-
155	Employee Life/Retirement	330														-	-
156	Employer Payroll Taxes	135														-	-
157	Gross Wages	6,500														-	-
158	Total Levee Maint. Expenses	18,255	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
159	Levee Maint. Net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160	Roads Income																
161	Previous Year Carry Over	73,106	-													-	-
162	Total Roads Income	73,106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
163	Roads Expenses																
164	Contract Services		-													-	-
165	Electric-For 6 Streetlights	1,600	1,500	77	84	94	117	135	157	182	133	175				1,155	345
166	Equipment Diesel Fuel	7,500	7,500	233	407	629	128	175	204	463	981	1,779				4,997	2,503
167	Equipment/Materials Purchase	20,000	-			43,440	73,150									116,590	(116,590)
168	Maintence/Ops.w/parts	10,000	8,000			1,112	-	58			771	2,069				4,011	3,989
169	Employee Life/Retirement	5,060	3,719	417	487	614	457	177	170	86	516	733				3,657	62
170	Employer Payroll Taxes	2,070	2,574	161	206	231	170	74	72	42	215	305				1,476	1,098
171	Gross Wages	23,000	21,450	1,896	2,354	2,792	2,076	805	772	390	2,344	3,334				16,762	4,688
172	Postage/Freight	1,500	500			742					136					879	(379)
173	Total Roads Expenses	70,730	45,243	2,784	3,539	49,654	76,097	1,423	1,375	1,163	4,959	8,532	-	-	-	149,526	(104,283)
174	Roads Net	2,376	(45,243)	(2,784)	(3,539)	(49,654)	(76,097)	(1,423)	(1,375)	(1,163)	(4,959)	(8,532)	-	-	-	(149,526)	104,283
175																	
176																	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	CITY OF ANIAK MONTHLY FINANCIAL STATEMENT	DRAFT FY2022	FY2021	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	YTD	BALANCE
177	Sewer Utility Income																
178	City Sewer Income	175,000	165,000	15,466	12,638	16,755	17,204	12,397	20,192	10,557	13,056	16,813				135,078	29,922
	Previous Year Carry Over																
179	Contribution		25,000				25,000									25,000	-
180	Miscellaneous Income		-			29		37				32				98	(98)
181	Total Sewer Utility Income	175,000	190,000	15,466	12,638	16,783	42,204	12,397	20,229	10,557	13,056	16,846	-	-	-	160,175	29,825
182	Sewer Utility Expenses																
183	Bank Charges and Fees	2,100	2,000	115	163	129	199	213	133	271	127	188				1,538	462
184	Customer Sewer Repair	-	-													-	-
185	Donations	1,250	1,250	300		500	300		225	300						1,625	(375)
186	Electric	6,000	6,000	280	323	294	281	278	303	316	455	670				3,199	2,801
187	Equipment Diesel Fuel	1,000	500	49	23	35	58	49	44	26	47	178				509	(9)
188	Equipment/Materials Purchase	30,000	30,000		81	79										160	29,840
189	Gasoline	2,700	2,600	489		254	367		113	214	213	396				2,046	554
190	Heating Fuel	2,000	1,600									291				291	1,309
191	Liability Insurance	7,000	6,500	6,500												6,500	-
192	Worker's Comp. Ins.	2,000	1,700	1,700												1,700	-
193	Lease & Rent	3,300	3,300			1,401										1,401	1,900
194	Maintenance/Operations (Incl. parts)	15,000	15,000	191	220	47	1,357	586	153	47	47	151				2,798	12,202
195	Employee Life/Retirement	14,960	14,719	993	1,009	1,021	764	664	987	1,248	1,571	2,407				10,664	4,055
196	Employer Payroll Taxes	6,120	8,574	507	462	403	291	249	356	500	622	948				4,338	4,236
197	Gross Wages	68,000	71,450	5,914	5,349	4,900	3,562	3,020	4,485	5,673	7,139	10,939				50,980	20,470
198	Postage/Freight	2,000	2,000	222	110	57	110		77		187					762	1,238
199	Small Claims Fees	1,500	1,500		(19)	(231)		(39)	(55)		0					(344)	1,844
200	Supplies	1,500	1,500	24		514		49		9	46	17				658	842
201	Telephone/Internet/Fax	3,600	-	59	59	59	59	59	63	308	228	60				955	(955)
202	Travel/Training/Per Diem	2,000	2,000	100						85						185	1,815
203	Miscellaneous		-	25												25	(25)
204	Total Sewer Utility Expenses	172,030	172,193	17,468	7,781	9,461	7,348	5,128	6,883	8,997	10,680	16,246	-	-	-	89,992	82,201
205	Sewer Utility Net	2,970	17,807	(2,002)	4,857	7,322	34,856	7,268	13,346	1,561	2,376	600	-	-	-	70,183	(52,376)
206																	
207	Current Month Collection Rate		100%	83%	97%	96%	100%	88%	100%	86%	96%	99%				94%	-94%
208	Including Past Due Balances		100%	15%	18%	20%	18%	17%	18%	13%	11%	28%				18%	(0)
209																	
210	TOTAL INCOME	809,474	740,108	203,137	143,403	24,435	134,952	23,869	25,172	54,973	34,294	37,986	-	-	-	682,222	57,886
211	TOTAL EXPENSES	809,474	740,108	59,429	33,780	88,335	107,105	34,477	43,375	46,576	41,521	58,490	-	-	-	513,087	227,020
212	Net Income	0	0	143,708	109,624	(63,899)	27,847	(10,608)	(18,203)	8,397	(7,227)	(20,504)	-	-	-	169,134	(169,134)
213																	
214	CASH AND BANK BALANCES			JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021		
215	Cash on Hand - 3151											694					
216	General Fund - 0699											56,728					
217	Sewer Payments - 0699											125,274					
218	Gant Account - 6039											650					
219	Sewer Savings - 1389											161,881					
220	Cares Act - 4577											214					
221	TOTAL CASH AND BANK BALANCES			-	-	-	-	-	-	-	-	345,441	-	-	-		

Section VII, Item B.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Section VII, Item B.	
1	CITY OF ANIAK MONTHLY FINANCIAL STATEMENT	DRAFT FY2022	FY2021	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	YTD	BALANCE
222																	
223	Income Totals																
224	Animal Control Income	500	1,000	6	7	-	24	27	39	-	-	10	-	-	-	113	887
225	CE Grant Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	City Sewer Income	175,000	165,000	15,466	12,638	16,755	17,204	12,397	20,192	10,557	13,056	16,813	-	-	-	135,078	29,922
227	Comm.Revenue Sharing	75,160	75,000	75,000	-	-	-	-	160	-	-	-	-	-	-	75,160	(160)
228	Donation Income	2,000	-	2,000	-	-	-	-	-	8,000	-	-	-	-	-	10,000	(10,000)
229	Equipment Rental	10,000	10,000	200	2,235	2,625	85	-	30	-	1,848	11,806	-	-	-	18,829	(8,829)
230	GCI Land Lease	5,400	4,800	400	900	-	450	-	900	450	-	-	-	-	-	3,550	1,250
231	IMLS Grant	10,000	10,000	-	-	-	-	-	-	-	5,000	-	-	-	-	5,000	5,000
232	Inspection Fees	5	500	-	-	-	-	-	-	-	-	420	-	-	-	420	80
233	Landfill Income	20,000	50,000	3,650	108,250	1,500	400	50	-	-	50	1,000	-	-	-	114,900	(64,900)
234	Gravel Sales & Royalties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
235	Miscellaneous	-	-	25	-	29	1,231	-	37	-	-	32	-	-	-	1,354	(1,354)
236	Office Space Rental	19,300	16,800	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	-	-	-	12,600	4,200
237	OWL Grant	5,000	-	-	5,194	-	-	-	-	-	-	-	-	-	-	5,194	(5,194)
238	PILT Payment	68,000	68,000	72,298	-	-	-	-	-	-	-	-	-	-	-	72,298	(4,298)
239	PLA Grant	7,000	7,000	-	7,000	-	-	-	-	-	-	-	-	-	-	7,000	-
240	Public Service Fee	24,000	21,000	2,076	1,606	2,120	2,326	2,656	2,265	1,288	1,669	2,614	-	-	-	18,620	2,380
241	Sales Tax Revenue (2%)	82,500	65,000	20,027	2,649	7	20,060	3,558	309	14,458	2,821	506	-	-	-	64,396	604
242	FY21 Carry Over	141,361	79,816	-	-	-	79,816	-	-	-	-	-	-	-	-	79,816	-
243	Archiving Aniak Grant	27,248	27,248	-	-	-	-	-	-	-	-	-	-	-	-	-	27,248
244	Tobacco Excise Tax	40,000	45,000	10,589	1,524	-	11,956	3,781	-	7,444	-	3,385	-	-	-	38,679	6,321
245	VEEP Lighting	10,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
246	Volunteer Fire Assist. Grant	87,000	73,944	-	-	-	-	-	-	19,217	-	-	-	-	-	19,217	54,727
247	Total Overall Income	809,474	740,108	203,137	143,403	24,435	134,952	23,869	25,172	54,973	34,294	37,986	-	-	-	682,222	57,886
248	Expense Totals																
249	Animal Control Expense	500	1,000	-	479	-	-	-	54	-	32	24	-	-	-	589	411
250	Bank Service Charges	2,120	2,095	115	163	129	199	213	133	272	131	193	-	-	-	1,549	546
251	Building Maint./Ops.	7,000	5,500	421	-	760	79	7,019	-	-	-	-	-	-	-	8,279	(2,779)
252	Contract Services	2,500	5,000	-	-	-	1,108	-	-	-	-	-	-	-	-	1,108	3,892
253	Customer Sewer Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	Donations	1,250	1,250	300	-	500	300	-	225	300	-	-	-	-	-	1,625	(375)
255	Dues/Membership Fees	2,000	3,000	188	75	168	49	285	157	318	116	236	-	-	-	1,592	1,408
256	Electric	13,150	12,900	741	753	818	722	801	891	1,070	1,151	1,431	-	-	-	8,377	4,523
257	Equipment Diesel Fuel	10,950	11,450	1,091	649	1,120	378	282	442	565	1,027	1,994	-	-	-	7,549	3,901
258	Equipment/Materials Purchase	117,260	50,280	-	501	48,161	76,979	18	-	568	89	-	-	-	-	126,318	(76,038)
259	Gasoline	8,650	10,350	668	1,067	834	789	870	524	747	661	693	-	-	-	6,853	3,497
260	Health Insurance Opt. Out	12,000	12,000	-	-	-	-	-	12,000	-	-	-	-	-	-	12,000	-
261	Heating Fuel	23,700	18,900	4,816	-	-	-	250	4,507	5,349	3,771	3,617	-	-	-	22,310	(3,410)
262	Liability Insurance.	22,000	18,000	10,000	-	2,452	(313)	4,738	-	2,965	-	-	-	-	-	19,841	(1,841)
263	Workers Comp.Insurance	4,500	10,000	4,734	-	-	-	(689)	-	-	-	-	-	-	-	4,046	5,954
264	Lease and Rent	11,200	12,500	6,878	-	1,733	300	-	210	300	-	-	-	-	-	9,420	3,080
265	Library Collection	3,500	3,500	-	-	33	68	784	-	84	204	239	-	-	-	1,412	2,088
266	Maintenance/Ops w/parts	38,000	38,000	637	985	2,493	2,113	1,211	256	653	1,423	2,749	-	-	-	12,520	25,480
267	Miscellaneous	-	-	25	-	-	-	-	-	-	-	-	-	-	-	25	(25)
268	Parks & Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
269	Employee Life/Retirement	72,251	69,533	3,526	3,954	4,424	3,361	2,799	3,922	4,896	5,104	8,841	-	-	-	40,828	28,706
270	Employer Payroll Taxes	30,910	43,109	1,708	1,757	1,832	1,243	1,045	1,444	1,991	2,076	3,119	-	-	-	16,214	26,895
271	Gross Wages	348,433	338,065	20,230	20,822	20,770	15,279	12,724	17,828	22,253	23,200	33,671	-	-	-	186,775	151,290
272	Postage/Freight	5,500	5,200	236	148	873	565	110	84	396	288	174	-	-	-	2,873	2,327
273	Small Claims Fees	1,500	1,500	-	(19)	(231)	-	(39)	(55)	-	0	-	-	-	-	(344)	1,844
274	Supplies	5,000	8,975	2,040	1,080	676	2,421	248	231	110	128	60	-	-	-	6,995	1,980
275	Telephone/Internet/Fax	22,100	18,000	974	1,271	1,392	1,464	1,305	523	3,657	2,120	1,450	-	-	-	14,156	3,844
276	Travel/Training/Per Diem	33,500	20,000	100	95	(602)	-	500	-	85	-	-	-	-	-	178	19,822
277	VEEP Lighting	10,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
278	Total Overall Expenses	809,474	740,108	59,429	33,780	88,335	107,105	34,477	43,375	46,576	41,521	58,490	-	-	-	513,087	227,020
279	Net Income	0	0	143,708	109,624	(63,899)	27,847	(10,608)	(18,203)	8,397	(7,227)	(20,504)	-	-	-	169,134	(16,134)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	CITY OF ANIAK MONTHLY FINANCIAL STATEMENT	DRAFT FY2022	FY2021	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	YTD	BALANCE
280	Public Wks. Dept Income																
281	Inspection Fees	5	500	-	-	-	-	-	-	-	-	420	-	-	-	420	80
282	Landfill Income	20,000	50,000	3,650	108,250	1,500	400	50	-	-	50	1,000	-	-	-	114,900	(64,900)
283	City Sewer Income	175,000	165,000	15,466	12,638	16,755	17,204	12,397	20,192	10,557	13,056	16,813	-	-	-	135,078	29,922
284	Public Service Fee	24,000	21,000	2,076	1,606	2,120	2,326	2,656	2,265	1,288	1,669	2,614	-	-	-	18,620	2,380
285	Equipment Rental	10,000	10,000	200	2,235	2,625	85	-	30	-	1,848	11,806	-	-	-	18,829	(8,829)
286	FY20 Carryover	141,361	25,000	-	-	-	25,000	-	-	-	-	-	-	-	-	25,000	-
287	Miscellaneous Income	-	-	-	-	29	-	-	37	-	-	32	-	-	-	98	(98)
288	Total Public Works Dept.	370,366	271,500	21,392	124,729	23,028	45,015	15,103	22,524	11,845	16,623	32,685	-	-	-	312,944	(41,444)
289	Public Wks. Dept Expenses																
290	Bank Charges & Fees	2,100	2,000	115	163	129	199	213	133	271	127	188	-	-	-	1,538	462
291	Building Maint./Ops	1,500	1,500	421	-	-	79	-	-	-	-	-	-	-	-	500	1,000
292	Contract Services	1,500	1,500	-	-	-	208	-	-	-	-	-	-	-	-	208	1,292
293	Customer Sewer Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
294	Donation	1,250	1,250	300	-	500	300	-	225	300	-	-	-	-	-	1,625	(375)
295	Electric	9,100	9,000	452	496	523	507	537	608	675	675	981	-	-	-	5,453	3,547
296	Equipment Diesel Fuel	10,700	11,200	1,091	649	1,120	378	282	442	565	1,027	1,994	-	-	-	7,549	3,651
297	Equipment Materials Purchase	116,260	45,000	-	426	48,161	73,150	-	-	508	89	-	-	-	-	122,334	(77,334)
298	Gasoline	6,700	7,600	489	676	834	582	558	307	521	434	468	-	-	-	4,869	2,731
299	Heating Fuel	8,500	8,100	3,133	-	-	-	-	597	-	291	291	-	-	-	4,312	3,788
300	Liability Insurance	7,000	6,500	6,500	-	-	-	-	-	-	-	-	-	-	-	6,500	-
301	Workers Comp. Insurance	2,000	1,700	1,700	-	-	-	-	-	-	-	-	-	-	-	1,700	-
302	Land Lease	10,000	10,000	6,368	-	1,733	-	-	-	-	-	-	-	-	-	8,100	1,900
303	Maintenance/Ops.w/parts	38,000	38,000	637	985	2,308	1,800	1,155	256	325	1,403	2,599	-	-	-	11,467	26,533
304	Employee Life/Retirement	32,780	32,036	2,455	2,943	3,464	2,542	1,588	1,875	2,834	2,960	4,421	-	-	-	25,082	6,954
305	Employer Payroll Taxes	13,410	19,656	1,243	1,326	1,410	943	607	699	1,142	1,203	1,799	-	-	-	10,371	9,285
306	Gross Wages	154,000	163,800	14,584	15,619	16,403	11,643	7,218	8,522	12,883	13,454	18,922	-	-	-	119,248	44,552
307	Postage/Freight	5,000	4,500	222	110	862	551	-	77	-	267	174	-	-	-	2,262	2,238
308	Small Claims Fees	1,500	1,500	-	(19)	(231)	-	(39)	(55)	-	0	-	-	-	-	(344)	1,844
309	Supplies	3,500	4,500	81	-	601	-	81	-	9	46	17	-	-	-	835	3,665
310	Telephone/Internet/Fax	3,600	-	59	59	59	59	59	122	707	411	188	-	-	-	1,724	(1,724)
311	Travel/Training/Per Diem	2,000	2,000	100	-	-	-	-	-	85	-	-	-	-	-	185	1,815
312	Miscellaneous	-	-	25	-	-	-	-	-	-	-	-	-	-	-	25	(25)
313	Total Public Works Dept.	430,400	371,342	39,975	23,434	77,877	92,941	12,260	13,807	20,823	22,386	32,041	-	-	-	335,545	35,797
314	Public Works Net	(60,034)	(99,842)	(18,583)	101,295	(54,849)	(47,926)	2,843	8,716	(8,978)	(5,763)	644	-	-	-	(22,602)	(77,240)
315																	
316											Customer Outstanding Balances		90,472				
317											Employee Outstanding Balances		510				
318											Total		90,982				
319																	
320	Adopted by duly constituted quorum of the City Council of Aniak, Alaska.																
321	Financial Report Approved by:				Date: _____				Attested by: _____				Date: _____				
322																	

Adopted by duly constituted quorum of the City Council of Aniak, Alaska.

Financial Report Approved by: _____

Date: _____

Attested by: _____

Date: _____

Section VII, Item B.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	CITY OF ANIAK MONTHLY FINANCIAL STATEMENT	DRAFT FY2022	FY2021	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	YTD	BALANCE
323		DRAFT FY2022	FY2021	MAR2020	APR2020	MAY2020	JUN2020	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN2021	FEB2021	YTD	BALANCE
324	FEMA Funds Income															-	-
325	FEMA Funds Expenses			-	-	-	-	74,062	-	13,211	8,171	17,290	7,806	10,982	-	131,522	(131,522)
326	FEMA Funds Net		-	-	-	-	-	74,062	-	13,211	8,171	17,290	7,806	10,982	-	131,522	(131,522)
327																	
328		DRAFT FY2022	FY2021	MAR2020	APR2020	MAY2020	JUN2020	JUL2020	AUG2020	SEP2020	OCT2020	NOV2020	DEC2020	JAN2021	FEB2021	YTD	BALANCE
329	CARES ACT INCOME																
330	CARES ACT INCOME		297,753				254,817							21,468		276,285	21,468
331	TOTAL CARES ACT		297,753	-	-	-	254,817	-	-	-	-	-	-	21,468	-	276,285	21,468
332	CARES ACT EXPENSES																-
333	Distance Learning				455	1,197	144	1,229	14	142	436	143	164	298		4,222	(4,222)
334	Housing Support				-			2,572			3,875	55,300	52,150	8,643	210	122,750	(122,750)
335	Improve Telework Activities			91	650	686	1,230	585	266	2,980	5,087	262	2,448	29		14,315	(14,315)
336	Medical Expenses			383	998	654	1,193	3,402	204	-	491					7,326	(7,326)
337	Other Economic Support				-		250			50						300	(300)
338	Pay-Personnel & Services			-	-	8,838	2,557	1,512	2,361	9,447	3,283	9,127				37,125	(37,125)
339	Pay-Public Health & Safety			-	-	16,144	-	2,047	877	4,794	659		8,706			33,228	(33,228)
340	Public Health Exp. (Inc. PPE)			196	-	-	315	1,768	13,049	2,502	1,862	1,261	466	80		21,499	(21,499)
341	Administration Expenses												5	5		9	(9)
342	Covid-19 Testing/Contact															-	-
343	Other***															-	-
344	Total Awarded	-	297,753	-	-	-	254,817	-	-	-	-	-	-	21,468	-	276,285	21,468
345	Cares Act Expenses	297,753	297,753	670	2,103	27,518	5,689	13,115	16,772	19,916	15,694	66,093	63,939	9,055	210	240,773	56,980
346	Cares Act Funds Net	(297,753)	(0)	(670)	(2,103)	(27,518)	249,128	(13,115)	(16,772)	(19,916)	(15,694)	(66,093)	(63,939)	12,413	(210)	35,511	(35,512)
347																	
348		DRAFT FY2022	FY2021	MAR2021	APR2021	MAY2021	JUN2021	JUL2021	AUG2021	SEP2021	OCT2021	NOV2021	DEC2021	JAN2022	FEB2022	YTD	BALANCE
349	FEMA Funds Income		-													-	-
350	FEMA Funds Expenses	131,522	(131,522)													-	(131,522)
351	FEMA Funds Net	131,522	(131,522)	-	-	-	-	-	-	-	-	-	-	-	-	-	(131,522)
352																	
353	CARES ACT	38,146	297,753													-	297,753
354	TOTAL CARES ACT INCOME	38,146	297,753	-	-	-	-	-	-	-	-	-	-	-	-		297,753
355	CARES ACT EXPENSES																-
356	Distance Learning			18,735	-	-	-	-	-	-	-	-	-	-	-	18,735	(18,735)
357	Housing Support															-	-
358	Improve Telework Activities															-	-
359	Medical Expenses															-	-
360	Other Economic Support															-	-
361	Pay-Personnel & Services															-	-
362	Pay-Public Health & Safety															-	-
363	Public Health Exp. (Inc. PPE)			99												99	(99)
364	Administration Expenses															-	-
365	Covid-19 Testing/Contact															-	-
366	Other***															-	-
367	TOTAL CARES ACT TOTAL EXPENSES	-	-	18,834	-	-	-	-	-	-	-	-	-	-	-	18,834	(18,834)
368	CARES ACT NET	38,146	297,753	(18,834)	-	-	-	-	-	-	-	-	-	-	-	(18,834)	316,587

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.

Mayor Erica Kameroff 4/14/2021

City Manager Diana Lehman 4/14/2021

1st Reading: April 14, 2021

2nd Reading/Public Hearing: _____

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. 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.