City of Aniak

CITY COUNCIL REGULAR MEETING

Teleconference

Wednesday, June 09, 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

A. 3rd Reading/Public Hearing of Ordinance 21-01 Amendment/Addition to Sales Tax Ordinance #96-02-Adopt Ak. Remote Seller Sales Tax Code by Reference

B. Hazard Mitigation Plan Update

V. Previous Meeting Minutes

A. May 19, 2021 Regular Meeting Minutes

B. May 26th, 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

VIII. Old Business

IX. Time and Place of Next Meeting

SCERP-TBA

Regular Meeting- July 14, 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 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 subjection 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.

Hazard Mitigation Planning Process

Update to the 2015 City of Aniak Hazard Mitigation Plan

Plans must be updated every five years and approved by DHS&EM and FEMA and then adopted by the City Council via resolution for the City to be eligible for FEMA grant funding.

Public Meeting #1: June 9, 2021

Hazard Mitigation Definition

Hazard mitigation, as defined in Title 44 of the Code of Federal Regulations (CFR), Part §201.4, is "any action taken to reduce or eliminate the long-term risk to human life and property from natural hazards." As such, hazard mitigation is any work done to <u>minimize</u> the impacts of any type of hazard event <u>before it occurs</u>. Planning aims to <u>reduce losses</u> from future disasters.

Hazard Mitigation Planning

Hazard mitigation is a process in which **hazards are identified and profiled, people and facilities at risk are analyzed, and mitigation actions are developed**. Implementation of the mitigation actions, which include long-term strategies that may consist of planning, policy changes, programs, projects, and other activities, is the end result of this process. Hazard mitigation is the only phase of emergency management specifically dedicated to breaking the cycle of damage reconstruction and repeated damage.

Plan Process

- Data gathering is occurring now.
- Public Meeting #1 on June 9, 2021 at 7 pm.
- Draft Plan posted on City Facebook Page and available for a three-week public comment period. (July 2021)
- Public Hearing for Draft Plan. (July 2021 Meeting)
- State/FEMA review and pre-approval of Draft Plan. (August 2021)
- Newsletter announcing Final Plan (the public may still comment).
- City Council adoption. (2021)
- Final Approval from FEMA. (2021)

After the Hazard Mitigation Plan Update is completed, approved, and adopted, the City of Aniak will be eligible to apply for mitigation project funds from DHS&EM and FEMA for five years until the plan requires another update in 2026.

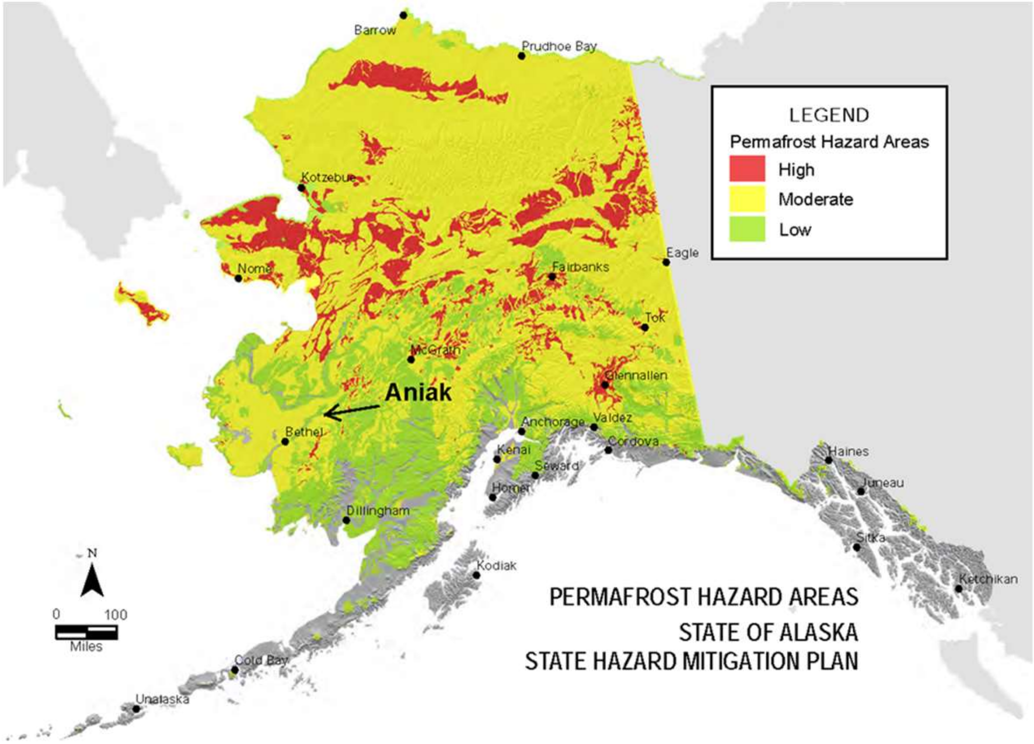
Contacts:
Jennifer LeMay, PE, PMP, LeMay Engineering & Consulting, Inc. Planner (907) 350-6061
JJ Little, State of Alaska DHS&EM Planner (907) 428-7055

The 2018 State of Alaska Hazard Mitigation Plan identified the following natural hazards for the Kuspuk Rural Educational Attendance Area.

Cryosphere	Earthquakes	Floods/ Erosion	Ground Failure	Tsunamis	Volcanoes	Severe Weather	Fires
Yes	Yes; Medium Probability	Yes; High Probability	No	No	No	Yes; High Probability	Yes; Medium Probability

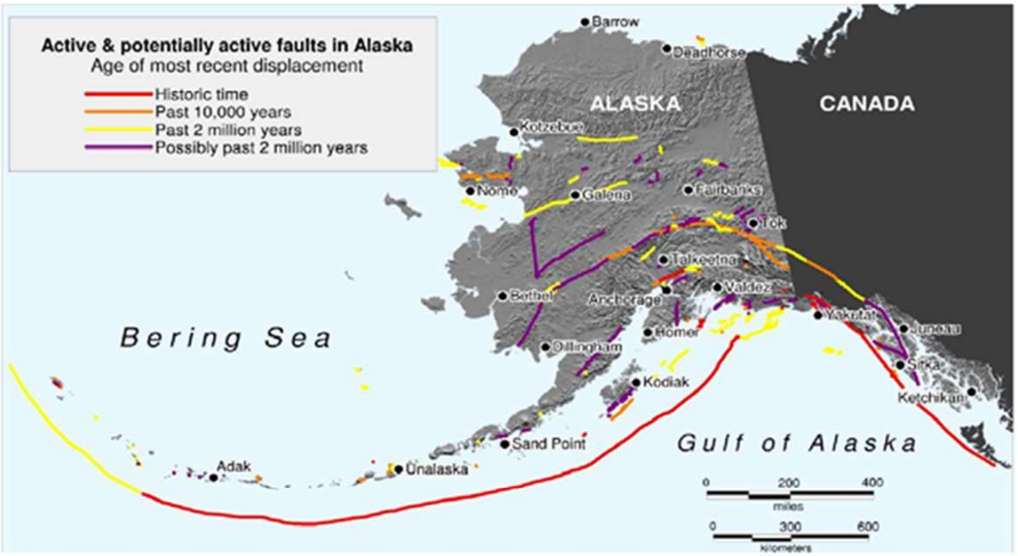
Aniak prioritizes its top three hazards:
1. Flooding/Erosion;
2. Wildland and Conflagration Fires; and
3. Severe Weather.

Changes in the Cryosphere



Earthquakes

Aniak has not had an earthquake that has caused damage.



Flood/Erosion

The 2019 Denali Commission Statewide Threat Assessment report prepared by the University of Alaska Fairbanks Institute of Northern Engineering, U.S. Army Corps of Engineers Alaska District, and U.S. Army Corps of Engineers Cold Regions Research and Engineering Laboratory evaluated the combined threat of flooding, erosion, and thawing permafrost to public infrastructure in **187** of Alaska's remote communities.

Community	Erosion	Flood	Permafrost	Combined Ranking
Aniak	26	36	Tied for 22 out of 23	46

Flood/Erosion, continued.

The 2009 USACE Baseline Erosion Assessment defined erosion affecting Aniak:

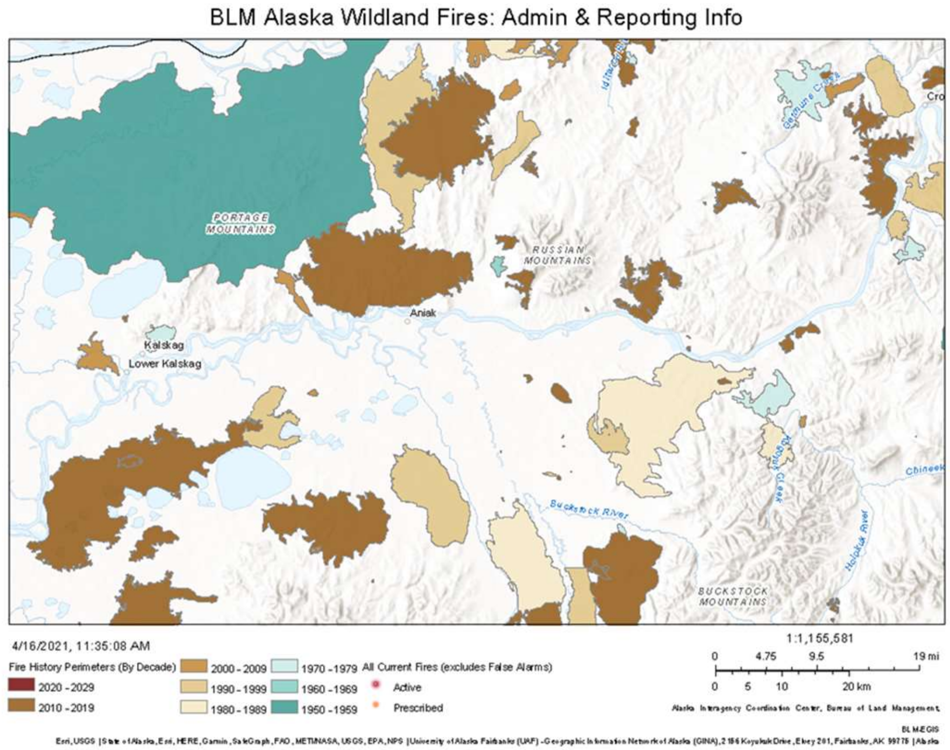
Erosion primarily takes place during spring when the river ice begins to break up. Fragmented ice flows down the river and is arrested at natural channel constrictions just downstream of Aniak; this initiates an ice jam which then restricts flow and raises water levels upstream of the jam. During these events, the high water levels allow ice to scour the fine-grained materials that compose the banks along the Kuskokwim River at Aniak. An ice jam will generally take place sometime between April and May. Secondary flooding and erosion can also occur during snowmelt and summer rainfall, but historically these have not severely flooded Aniak.

The primary concern is erosion of the flood protection levee that borders Aniak along the Kuskokwim River and Aniak slough. This levee was constructed in a piecemeal fashion with the original portion’s construction in the 1950s. Subsequent phases were constructed in 10-year intervals through the mid-1990s. The U.S. Corps of Engineers forecast that Aniak would lose 26.81 acres over 50 years valued at $268,000. Approximately 31% of erosion damages were expected to occur with the first 10 years.

Severe Weather

Aniak experiences extreme temperatures (-55 to 87°F), blizzard conditions, and drifting snow. Power outages are a concern.

Wildfires


BLM Alaska Wildland Fires: Admin & Reporting Info
PORTAGE MOUNTAINS
RUSSIAN MOUNTAINS
Aniak
Kalskag
Lower Kalskag
Buckstock River
BUCKSTOCK MOUNTAINS
Holokuk River
Chineek
4/16/2021, 11:35:08 AM
1:1,155,581
0 4.75 9.5 19 mi
0 5 10 20 km
Fire History Perimeters (By Decade)
2020 - 2029
2010 - 2019
2000 - 2009
1990 - 1999
1980 - 1989
1970 - 1979
1960 - 1969
1950 - 1959
All Current Fires (excludes False Alarms)
Active
Prescribed
Alaska Interagency Coordination Center, Bureau of Land Management,
BLM EGIS
Esri, USGS | State of Alaska, Esri, HERE, Garmin, SafeGraph, FAO, METI/NASA, USGS, EPA, NPS | University of Alaska Fairbanks (UAF) - Geographic Information Network of Alaska (GINA), 2156 Koyukuk Drive, Elvey 201, Fairbanks, AK 99775 | Alaska

MAP SYMBOLOGY

NFIP Participating Community

Critical Facilities

- Airport
- Communications
- Fire Station
- Government Bldg
- Hospital
- Medical Facility
- Police Station
- Public Center
- School
- Utilities

Leeves

Rivers

Transportation

- Local Road
- Environmentally Sensitive Areas
- Federal Lands
- Jurisdictional Boundary
- Watershed Boundary

Effective Flooding

- AE, 1 PCT
- A, 1 PCT

Discovery Area of Mitigation Interest

- Mitigation Need

Discovery Area of Concern

Hazard Type

- Erosion
- Flooding
- Wildfire

N

0 0.5 1 Miles

Note: Effective 2006 Special Flood Hazard Area Data presented in areas of this map.

PROJECT LOCATOR

NATIONAL FLOOD INSURANCE PROGRAM

Discovery Map

CITY OF ANIAK, AK

KUSKOKWIM DELTA WATERSHED

HUC-8 Code
19030502

FEMA

STARR Strategic Alliance for Risk Reduction

RiskMAP
Increasing Resilience Together

OCTOBER 2016

Facility Type	Occu-pants	Facilities	Owner	Street Name	Latitude	Longitude	Estimated Value
Government	3-5	Aniak City Office	City	Boundary Avenue	61.57945	-159.5251	$121,967
	0	Aniak City Office next to main office	City	Boundary Avenue			$150,000
	14	Aniak Traditional Council/VPSO/ Jail	Tribe	Tribal Compound on Community Hall Road			
	3	Public Works Building	City	Airport Boulevard			$370,157
Emergency	0	Fire Hall	City	Airport Boulevard	61.57715	-159.5504	$1,056,700
	3	State Troopers Office	Tribe	Tribal Compound on Community Hall Road			
Education	110	Aniak Middle/High School	Kuspik School District	High School Road	61.58078	-159.5498	$10,000,000
	110	Auntie Mary Nicoli Elementary School	Kuspik School District	Boundary Avenue	61.58094	-159.5285	$10,000,000
	10	Kuspuk School District Offices	Kuspik School District	Boundary Avenue	61.58282	-159.5360	$250,000
Medical	15	Medical Clinic	YKHC	Morgan's Road	61.5725	-159.54	$250,000
Community	12	AC Store	Tribe	Boundary Avenue	61.57862	-159.5229	$100,000
	10	Assembly of God Church	Private	Second Street	61.58008	-159.5277	$80,000
	10	Catholic Church	Private	River Avenue	61.58199	-159.5305	$40,000
	6	Joe Parent Voc. Ed. Center	Kuspik School District	High School Road	61.5825	-159.53	$250,000
	30	Community Hall	Tribe	Tribal Compound on Community Hall Road	61.58042	-159.5229	$150,000
	2	Public Library	City	Riverfront Drive	61.58172	-159.5300	$120,000
	8	Post Office	Private	Boundary Avenue	61.58225	-159.5350	$100,000
Transportation	40	Airport	State	Airport	61.5823	-159.54	$10,000,000
Utilities	1	Aniak Class III Municipal Landfill,Active	City	Out of town	61.5846	-159.5913	$1,000,000
	6	Aniak Light & Power Generation Facility	Private	Boundary Avenue	61.58159	-159.5330	$500,000

	0	Aniak Power House - Power Generation Facility	Private	Boundary Avenue	61.58138	-159.5332	$1,000,000
	9	Bushtell Telephone	Private	Boundary Avenue	61.58132	-159.5317	$300,000
	2	Sewage Lagoon and Six Lift Stations		Inside the city at six different lift stations	Various	Locations	$240,000

City of Aniak Hazard Mitigation Plan Update

Newsletter #1: May 26, 2021

The State of Alaska, Department of Military and Veterans Affairs, Division of Homeland Security and Emergency Management (DHS&EM) was awarded a Pre-Disaster Mitigation Program grant from the Federal Emergency Management Agency (FEMA) to update the 2015 hazard mitigation plan (HMP) for the City of Aniak. This plan will assist the City as a valuable resource tool in making decisions. Additionally, communities must have a State- and FEMA-approved and community-adopted HMP to receive FEMA pre- and post- disaster grants. LeMay Engineering & Consulting, Inc. was contracted to assist the City of Aniak with preparing a 2021 HMP Update.

Join the planning team and offer your advice: Any interested community member may join the planning team. To join, call or send Jennifer LeMay an email at jlemay@lemayengineering.com. The purpose of this newsletter is to introduce this project and encourage public involvement during this process. The goal is to receive comments, identify key issues or concerns, and improve mitigation ideas.

Attend the June 8, 2021 Community Introductory Meeting as an agenda item at the City Council meeting starting at 7 pm at the City Office: The agenda will be a summary of the hazard mitigation planning process, presentation of applicable hazards, and identification of critical infrastructure that has the potential to be impacted by a natural hazard. You're invited to provide input to the planning process.

For more information, contact:
Diana Lehman, City Manager, (907) 675-4481
Missy Kameroff, City Finance Manager, (907) 675-4481
Jennifer LeMay, PE, PMP, Planner, (907) 350-6061

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

MEETING MINUTES

I. **Call to Order-** Meeting called to order by Mayor Erica Kameroff @ 7:07pm

II. **Roll Call-** Annie Sakar-Morgan-AB, David Cannon-P, Wanda Wilson-P, Rachel Konteh-P (7:15pm), Erica Kameroff-P, Dave Bonanno-P, Clara Morgan-P (7:15pm), City Manager Diana Lehman-P, City Clerk/Finance Director Lenore Kameroff-P, Public Works Director Greg Hager-P, Fire Chief Todd Youngblood-AB. Members of the Public- E. Fairbanks, M. Lehnert, A. Hoeldt, D. Gillikin

III. **Approval of Agenda-** Motion made by Council DB, 2nd by Council WW. Agenda approved as presented.

IV. **Public Participation-** Public Member EF had health concerns with all the dust on the roads and with summer coming up, kids will be out more often. Mayor EK requested staff to contact ATC regarding purchasing calcium chloride and what equipment is available to put down on the roads. City Manager DL agreed to find out. Public Member DG had questions regarding the AK. Remote Sellers Sales Tax Code Ordinance and wanted clarification of "Who" would be taxed and how it is being done. Public Member AH also had Sales Tax questions about retail online sales. Discussion ensued and staff attempted to answer questions for clarification. Council determined more discussion can take place in Old Business later in this meeting. Council Member RK reported that Aniak and the 12 surrounding villages, have almost 70% vaccination rate at this time. We are doing awesome! She also reported and had concerns of loose dogs here in Aniak, last week there were 2 reports of dog-bites back in housing. Council asked to have more awareness and outreach in the community to keep dogs/pets tied up and contained. City Manager DL informed the Council that her and LK keep extra leashes in their vehicles to handout to people walking their dogs without one. Council WW thanked the staff personally, due to her sister walking with her leashed dog and being intimidated by another loose dog running around. She was grateful for the help. The Ac Store has agreed to donate a monthly prize for people/kids who submit pictures of kids walking their dogs/pets on a leash for a monthly drawing. Council recommended gentle reminders to the community about their loose dogs and what could happen.

V. **Previous Meeting Minutes**

A. April 14, 2021 Regular Meeting Minutes- Council reviewed Meeting Minutes for 04/14/2021 and requested it be amended in the City Managers Report to state/include "Adopt an Elder Program" in the section of creating an MOU with other businesses with snow-plow equipment. Staff agreed to make changes. Motion was made by Vice Mayor DC to approve meeting minutes as amended for 04/14/2021. Motion was 2nd by Council CM. Meeting minutes were approved as amended.

B. April 21, 2021 Special Meeting Minutes- Motion made by Council WW to approve meeting minutes from 04/21/2021 as presented. Motion 2nd by Vice Mayor DC. Meeting minutes approved.

VI. **Reports**

A. Aniak Volunteer Fire Department - T. Youngblood- Fire Chief TY is absent from meeting. City Manager DL gave a short report, stating no fires this month. There is a Fire Fighter I Training coming up in June that Fire Chief TY and Vice Mayor DC will be attending. No other new activities going on.

B. Public Works - G. Hager- GH reported the PW crew is happy to have Break-Up done. The roads are in fairly good shape right now and am planning on adding more gravel this summer. The Sewer System is functioning as well. The crew degreased and flushed lift stations this week and found 2 pumps in housing area were totally plugged with cloth face masks. They are usually cleaned twice a year, but they may require more if they are this clogged so early in the year. The Landfill is drying out and will need some work to get back in shape. We are working with Knik to provide water in exchange for gravel to do Levee Repair work. And we continue keeping the equipment maintained. Vice Mayor DC commended the Public Works crew on keeping the roads watered when needed. Mayor EK suggested to staff to promote responsible disposal o the public.

C. Library - D. Lehman- City Manager DL reported that we are looking for another Part-Time Library Tech. 12 hours a week, at $18.00 an hour. If the Council has any suggestions with changing the hours or days to make this job opening more appealing to let her know. But until then the library will remain closed, and Wi-Fi will remain on, I have changed it to 24 hrs. a day. We have new videos, books, and some new OLD Alaska books. We have been approved for a Planning Grant for the Elders/Youth Building! We will be putting out a bid for a plan and design within the year. So good news! Vice Mayor DC and council congratulated staff for their hard work keeping this plan up front. He also would like to thank the kids at school for their part in Clean-Up Green-Up on this side of town. It looks great!

D. Bookkeeper/Financial Statement - L. Kameroff- Council members reviewed April 2021 Financial Report. Motion made by Council CM to approve April 2021 Financial Report, motion 2nd by Vice Mayor DC. All approved. Financial Report for April 2021 was approved.

E. City Manager - D. Lehman- City Manager DL went briefly over her written report, including the Hazard Mitigation Plan Assessment handout. The H/M plan is to be updated every 5 years and, must include public meetings. The contractor assisting the city needs more public input about what structures or action plans they would like to see. City Manager DL would like to see more wildfire prevention and levee maintenance included in the plan. Regarding the Levee maintenance, we are working with DOT to share responsibilities but need more public meetings to discuss what is needed to maintain and keep costs down. We have received an email from DOT stating a list of 26 items they have interest/responsibility for, the council asked how we can include the Tribe in the Levee maintenance, City Manager DL agreed to find out. This is a great accomplishment as we now know what areas, are who's responsibility. She would also like to partner with the Tribe on bringing hazardous waste collection sites for the Landfill. Thankful we did not flood this year, but the City/SCERP had evacuation plans and materials in place. She would also like to thank Donlin Gold for their donations for our Flood planning needs, they will be useful if needed in the future. I am also into my 3rd year in this position without a Performance Review and would like this to be done soon. The city is sponsoring a Vet Clinic again this year, we will be contributing airfare for the Vets. The YK-Delta region has the lowest Covid case numbers ever but would like everyone to remember that travelers will interact with people that are not vaccinated, and to use caution and stay safe when visiting in other communities. She would also like to thank Knik Construction for their commitment to Covid safety measures during the Airport Project and all other businesses that continue to keep our community safe. I will be on leave for the next 2 weeks or so but will check in with LK to deal with any essential issues.

VII. New Business

A. Resolution 21-08 Certify Annual Financial Report for FY20- Finance Director/City Clerk LK read out-loud Resolution 21-08 Certified Financial Statement for FY20 for the record. After review and some discussion, Vice Mayor DC motioned to approve Resolution 21-08 a Resolution Certifying the Annual Certified Financial Statement of Revenues and Authorized Expenditures for FY20. Motion to approve was 2nd by Council WW. Roll Call vote with 6 Yes and 1 Absent. Resolution 21-08 passed unanimously.

B. Ordinance 21-02 Budget Appropriations Introduction to FY22 Budget- Finance Director/City Clerk LK read out-loud the Introduction of Ordinance 21-02 a Budget Appropriations Ordinance for FY22 for the record. Went over briefly how the City Manager, along with our Local Government Specialist Fred Broerman, and staff came up with FY22 budget numbers and reminded them this is an "Introduction" of FY22 Budget and that we will have a Public Hearing, tentatively scheduled for May 26th at 7pm. To please review and let us know at the Special Meeting if there are any questions or changes that will need to be made or discussed. She also included the written/trip reports by LGS Fred Broerman that were more in detail of discussions and how our budget came about. Council agreed to review FY22 Budget Ordinance 21-02 as introduced.

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- Mayor EK read out-loud 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 for the record. Discussion resumed from Public Participation and Council agreed by vote to table Ordinance 21-01 until the next meeting on June 9th at 7pm, so the Council and community can review ordinance and directed staff to contact our representative from the Commission and invite them to our meeting to be available for questions and further clarification. Vice Mayor DC made a motion to table Ordinance 21-01 until the next meeting. Motion was 2nd by Council CM. All present Council agreed, and Ordinance 21-01 was Tabled until the next regular meeting.

IX. Time and Place of Next Meeting-

SCERP-TBA-

Special Meeting- May 26th, 2021 @7:00pm

Regular Meeting- June 9, 2021 7:00pm

X. Adjourn- Motion to adjourn was made by Council CM, 2nd by Vice Mayor DC. Meeting adjourned at 9:37pm

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, May 26, 2021
7:00p.m.

Meeting Minutes

I. **Call to Order-** Meeting called to order by Mayor Erica Kameroff at 7:11pm

II. **Roll Call**- Annie Sakar-Morgan-AB, David Cannon-P, Wanda Wilson-P, Rachel Konteh-P, Erica Kameroff-P, Dave Bonanno-P (7:15pm), Clara Morgan-P (7:15pm)
Staff Present-Lenore Kameroff, Greg Hager
Members of the Public- Michael Lehnert

III. **Approval of Agenda-** Motion made by Vice Mayor DC to approve agenda, motion 2nd by Council RK. Agenda Approved.

IV. **Public Participation-** None

V. **New Business**

- 2nd Reading/Public Hearing of Ordinance 21-02 Budget Appropriations-Vice Mayor DC motioned to approve the Second Reading/Public Hearing of Ordinance 21-02 BY22 Budget Appropriations. Motion 2nd by Council WW. All Council approved and Mayor EK opened the floor for discussion. Finance Director/City Clerk LK read out-loud Ordinance 21-02 a Budget Appropriations Ordinance for the Establishment and Adoption of the Budget for FY22 and went over briefly how the City Manager and Depts., with the help of our LGS Fred Broerman, came up with the numbers for the City of Aniak's FY22 Budget report. And pointed out the numbers at the top of the report will change to "actual" numbers once this fiscal year is finished. That we have also, for the first time ever, are able to open a "Savings Account" for the City of Aniak. The fuel we purchased from Crowley has also increased this year by $0.91 but could change before delivery. We have increased our Sales Tax amounts this year due to joining Ak. Remote Sellers. We have added **Levee Maintenance** into our budget and are planning on purchasing new heavy equipment for the Public Works Dept. Mayor EK questioned "Donations" about how they are determined, and LK agreed to provide the information at the next meeting. Discussion also ensued regarding the Sales Tax issues with Ak. Remote Sellers and Council agreed to make changes if/when needed. Mayor EK requested a Roll Call vote EK-Y, DC-Y, RK-Y, WW-Y, CM-Y, DB-Y, AM-Absent. Tally of 6 Yes and 1 Absent to approve Ordinance 21-02 a Budget Appropriations for FY22. Was approved and passed.

VI. **Time and Place of Next Meeting-**
Regular Scheduled Council Meeting- June 9, 2021 at 7:00pm
SCERP Meeting-Call of Chair

VII. **Adjourn-** Motion made by Council CM to adjourn, motion 2nd by Council WW. All approved. Meeting adjourned at 7:37pm.

Attested:

______________________________ ______________________________________

Mayor Erica Kameroff Date City Clerk/Finance Director Lenore Kameroff Date

Gmail

City of Aniak <cityofaniak@gmail.com>

June Public Works Report

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

Thu, Jun 3, 2021 at 3:59 PM

The Public Works Crew has stayed busy over the last month with a variety of things. Keeping our equipment running and maintained has been the biggest challenge.

We started work on the dike along the River Road. Our goal is to make the dike easier to maintain on a yearly basis. There are lots of stumps to remove and fill to be hauled. So far we have widened and raised the dike where we have worked and applied grass seed. This will be an ongoing project as time and equipment permits.

The landfill is slowly building up to where we will have to spend some time burying stuff later in the summer. We work there almost every day to keep it as good as possible.

The major road issue is dust. I have nothing new to report on whether the ATC plans to apply dust control or not. Just putting water on the roads is a losing battle.

The sewer system is running normally and will require more cleaning this summer.

On Memorial Day Night somebody broke the windshields out of two City trucks at the shop. They also broke mirrors on the grader. We are going to have to install surveillance cameras so we get pictures of people destroying our stuff.
It only takes two unsupervised kids out after midnight to do this stuff.

Greg Hager
Director of Public Works
Aniak Ak

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**
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**	**960**		**17,099**	**333**
8	**Diesel in Gallons from FY20 Purchases**	**6,000**	**2,030**	**223**	**390**	**140**	**233**	**512**	**300**	**528**	**768**	**422**	**330**		**5,876**	**124**
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	450		4,900	(100)
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	1,400		15,400	1,400
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	297		80,651	(15,651)
19	Tobacco Excise Tax	45,000	10,589	1,524		11,956	3,781		7,444		3,385	6,260	3,468		48,406	(3,406)
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**	**5,615**	**-**	**351,632**	**(2,216)**
23	**Administration Expenses**															
24	Bank Charges and Fees	75											8		8	67
25	Maintenance/Operations	4,000			760		7,019		-				14		7,793	(3,793)
26	Contract Services	1,000				900						40	378		1,318	(318)
27	Dues & Membership Fees	3,000	188	75	168	49	285	157	318	116	236	125	72		1,788	1,212
28	Electric	1,100	41	41	44	39	54	60	80	66	67	50	64		605	495
29	Equipment Purchase	2,000		76			18		60	-			3,250		3,404	(1,404)
30	Gasoline	2,500	179	390		135	168	217	226	165	226	134	287		2,127	373
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					525		945	355
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	1,448		14,890	13,939
38	Employee Payroll Taxes	15,725	434	378	365	253	305	385	527	547	789	570	544		5,098	10,627
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	6,190		59,175	58,215
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	57		831	1,169
42	Telephone/Fax/Internet	11,500	402	351	421	510	351	303	1,022	759	400	460	773		5,753	5,747
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**	**13,610**	**-**	**135,877**	**114,841**
47	**Administration Net**	98,697	165,322	(637)	(6,914)	83,298	(9,248)	(17,522)	10,124	(4,683)	(8,563)	12,571	(7,995)	-	215,755	(117,057)

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**
48	**Fire & Police Income**															
49	Animal Control Income	1,000	6	7		24	27	39			10	17	15		145	855
50	Donations	-	2,000							8,000					10,000	(10,000)
51	Equipment Rental Income	-													-	-
52	Volunteer Fire Assist. Grant	73,944							19,217				4,590		23,807	50,137
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**	**4,605**	**-**	**35,018**	**39,926**
55	**Fire & Police Expenses**															-
56	Animal Control Expense	1,000		479				54		32	24	88	483		1,160	(160)
57	Building Maint./Operations	-													-	-
58	Contract Services-Animal Control	-													-	-
59	Electric	2,000	206	178	205	124	144	169	242	357	335	326	225		2,511	(511)
60	Equipment Diesel Fuel	250													-	250
61	Equipment Purchase	-											1,000		1,000	(1,000)
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	3,503		21,156	(14,656)
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	396		4,626	4,043
66	Employer Payroll Taxes	4,728			15	23	85	311	322	322	477	145	161		1,862	2,866
67	Gross Wages	39,403			145	290	1,041	3,633	3,563	3,592	5,336	1,624	1,802		21,026	18,377
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			355		921	79
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**	**7,925**	**-**	**59,092**	**14,708**
73	**Fire & Police Net**	**1,144**	(1,856)	(1,668)	(677)	(133)	(1,706)	(8,449)	9,815	(526)	(10,667)	(4,886)	(3,320)	-	(24,074)	25,218
74																
75	**Landfill Income**															
76	Landfill Income	50,000	3,650	108,250	1,500	400	50			50	1,000	2,438	3,375		120,713	(70,713)
77	**Total Landfill Income**	**50,000**	**3,650**	**108,250**	**1,500**	**400**	**50**	**-**	**-**	**50**	**1,000**	**2,438**	**3,375**	**-**	**120,713**	**(70,713)**
78	**Landfill Expenses**															
79	Equipment Diesel Fuel	3,000	809	218	457	192	58	195	76		38		189		2,232	768
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	207		4,155	(216)
83	Employer Payroll Taxes	2,694	213	375	205	201	124	80	163	105	122	71	105		1,765	929
84	Gross Wages	22,450	2,412	4,564	2,514	2,486	1,460	963	1,632	1,013	944	496	940		19,424	3,026
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**	**1,441**	**-**	**33,366**	**10,717**
88	**Landfill Net**	**5,917**	(253)	101,746	(7,276)	(3,026)	(1,913)	(1,450)	(2,230)	(1,291)	(312)	1,418	1,934	-	87,346	(81,429)

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**
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	5		20	0
101	Building Maint./Operations	-													-	-
102	Contract Service	2,500													-	2,500
103	Electric	800	43	37	46	51	67	55	73	52	49	76	85		633	167
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				300		1,200	-
107	Library Collection	3,500	-	-	33	68	784	-	84	204	239	511	68		1,991	1,509
108	Employer Payroll Taxes	3,000	32	53	41	24	48	49		3	54	79	68		450	2,550
109	Gross Wages	17,472	370	610	479	305	548	638		29	566	829	654		5,027	12,445
110	Postage & Freight	200			-	-	35	-	298			96			429	(229)
111	Library Supplies	2,475	-	-	-	2,118	29						182		2,329	146
112	Telephone/Fax/Internet	5,500	455	861	861	861	861	61	1,662	861	861	862	982		9,188	(3,688)
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**	**2,343**	**-**	**25,760**	**18,487**
116	**Library Net**	**1**	**(1,175)**	**10,633**	**(1,459)**	**(6,392)**	**(2,497)**	**(948)**	**(2,564)**	**3,745**	**(1,918)**	**(2,458)**	**(2,343)**	**-**	(7,376)	7,377

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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**
117	**Public Works Income**															
118	Equipment Rental Income	10,000	200	2,235	2,625	85		30		1,848	11,806		200		19,029	(9,029)
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	1,585		21,844	(844)
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**	**1,785**	**-**	**41,293**	**(9,793)**
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											172		172	28
128	Equipment Purchase	10,000		-					508	89					597	9,403
129	Gasoline	5,000		676	580	215	558	194	307	221	71		440		3,262	1,738
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	377		5,374	4,626
133	Employee Life/Retirement	9,659	576	500	1,275	774	425	506	1,141	651	1,074	492	45		7,460	2,199
134	Employer Payroll Taxes	5,814	362	282	572	281	160	189	436	262	423	210	902		4,080	1,734
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	3,084		38,838	9,612
136	Postage/Freight	2,000			63	441				80	37	514	86		1,221	779
137	Public Works Supplies	1,000	57	-	88		32					91			268	732
138	Telephone/Fax/Internet	-	-	-	-	-	-	59	399	182	128	128	418		1,315	(1,315)
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**	**5,524**	**-**	**75,115**	**34,708**
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)	(3,739)	-	(33,822)	(44,501)
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	89		1,350	150
148	Equipment Diesel Fuel	7,500	233	407	629	128	175	204	463	981	1,779	1,032	599		6,628	872
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	3,804		8,233	(233)
151	Employee Life/Retirement	3,719	417	487	614	457	177	170	86	516	733	918	477		5,052	(1,333)
152	Employer Payroll Taxes	2,574	161	206	231	170	74	72	42	215	305	353	199		2,027	547
153	Gross Wages	21,450	1,896	2,354	2,792	2,076	805	772	390	2,344	3,334	4,172	2,168		23,102	(1,652)
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**	**7,336**	**-**	**163,861**	**(118,618)**
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)	(7,336)	-	(163,861)	118,618

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**
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	12,497		160,015	4,985
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**	**12,497**	**-**	**185,113**	**4,887**
162	**Sewer Utility Expenses**															
163	Bank Charges and Fees	2,000	115	163	129	199	213	133	271	127	188	268	150		1,956	44
164	Customer Sewer Repair	-													-	-
165	Donations	1,250	300		500	300		225	300			419	300		2,344	(1,094)
166	Electric	6,000	280	323	294	281	278	303	316	455	670	912	955		5,066	934
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	1,202		2,803	(1,203)
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	47		3,045	11,955
175	Employee Life/Retirement	14,719	993	1,009	1,021	764	664	987	1,248	1,571	2,407	1,351	1,567		13,582	1,137
176	Employer Payroll Taxes	8,574	507	462	403	291	249	356	500	622	948	547	620		5,506	3,068
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	7,123		64,246	7,204
178	Postage/Freight	2,000	222	110	57	110		77		187		220	160		1,142	858
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	222		1,238	(1,238)
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**	**12,347**	**-**	**114,402**	**57,791**
185	**Sewer Utility Net**	17,807	(2,002)	4,857	7,322	34,856	7,268	13,346	1,561	2,376	600	378	149	-	70,711	(52,904)
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**	**27,877**	**-**	**752,151**	**(12,043)**
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**	**50,527**	**-**	**607,473**	**132,635**
192	Net Income	0	143,708	109,624	(63,899)	28,847	(10,608)	(18,203)	8,397	(7,227)	(20,504)	(2,806)	(22,650)	-	144,678	**(144,678)**

Section VI, Item D.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
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**
193	**Income Totals**															
194	Animal Control Income	1,000	6	7	-	24	27	39	-	-	10	17	15	-	145	855
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	12,497	-	160,015	4,985
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	-	200	-	19,029	(9,029)
200	GCI Land Lease	4,800	400	900	-	450	-	900	450	450	-	900	450	-	4,900	(100)
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	3,375	-	120,713	(70,713)
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	1,400	-	15,400	1,400
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	1,585	-	21,844	(844)
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	297	-	80,651	(15,651)
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	3,468	-	48,406	(3,406)
216	VEEP Lighting	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
217	Volunteer Fire Assist. Grant	73,944	-	-	-	-	-	-	19,217	-	-	-	4,590	-	23,807	50,137
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**	**27,877**	**-**	**752,151**	**(12,043)**
219	**Expense Totals**															
220	Animal Control Expense	1,000	-	479	-	-	-	54	-	32	24	88	483	-	1,160	(160)
221	Bank Service Charges	2,095	115	163	129	199	213	133	272	131	193	272	163	-	1,984	111
222	Building Maint./Ops.	5,500	421	-	760	79	7,019	-	-	-	-	-	14	-	8,293	(2,793)
223	Contract Services	5,000	-	-	-	1,108	-	-	-	-	-	40	378	-	1,527	3,473
224	Customer Sewer Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
225	Donations	1,250	300	-	500	300	-	225	300	-	-	419	300	-	2,344	(1,094)
226	Dues/Membership Fees	3,000	188	75	168	49	285	157	318	116	236	125	72	-	1,788	1,212
227	Electric	12,900	741	753	818	722	801	891	1,070	1,151	1,431	1,470	1,419	-	11,266	1,634
228	Equipment Diesel Fuel	11,450	1,091	649	1,120	378	282	442	565	1,027	1,994	1,134	960	-	9,643	1,807
229	Equipment Purchase	50,280	-	501	48,161	76,979	18	-	568	89	-	-	4,250	-	130,568	(80,288)
230	Gasoline	10,350	668	1,067	834	789	870	524	747	661	693	666	727	-	8,246	2,104
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	4,705	-	31,651	(12,751)
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	-	-	-	825	-	10,245	2,255
236	Library Collection	3,500	-	-	33	68	784	-	84	204	239	511	68	-	1,991	1,509
237	Maintence/Ops w/parts	38,000	637	985	2,493	2,113	1,211	256	653	1,423	2,749	1,868	4,228	-	18,616	19,384
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	4,141	-	49,765	19,769
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	2,599	-	20,788	22,321
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	21,962	-	230,838	107,227
243	Postage/Freight	5,200	236	148	873	565	110	84	396	288	174	844	246	-	3,963	1,237
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	239	-	7,394	1,581
246	Telephone/Internet/Fax	18,000	974	1,271	1,392	1,464	1,305	523	3,657	2,120	1,450	1,509	2,750	-	18,415	(415)
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**	**50,527**	**-**	**607,473**	**132,635**
250	**Net Income**	**0**	143,708	109,624	(63,899)	28,847	(10,608)	(18,203)	8,397	(7,227)	(20,504)	(2,806)	(22,650)	-	144,678	(144,67

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	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	3,375	-	120,713	(70,713)
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	12,497	-	160,015	4,985
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	1,585	-	21,844	(844)
256	Equipment Rental	10,000	200	2,235	2,625	85	-	30	-	1,848	11,806	-	200	-	19,029	(9,029)
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**	**17,656**	**-**	**347,118**	**(75,618)**
261	**Public Wks. Dept Expenses**															
262	Bank Charges & Fees	2,000	115	163	129	199	213	133	271	127	188	268	150	-	1,956	44
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	300	-	2,344	(1,094)
267	Electric	9,000	452	496	523	507	537	608	675	675	981	1,018	1,044	-	7,516	1,484
268	Equipment Diesel Fuel	11,200	1,091	649	1,120	378	282	442	565	1,027	1,994	1,134	960	-	9,643	1,557
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	440	-	5,840	1,760
271	Heating Fuel	8,100	3,133	-	-	-	-	597	-	291	291	1,310	1,202	-	6,823	1,277
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	Maintence/Ops.w/parts	38,000	637	985	2,308	1,800	1,155	256	325	1,403	2,599	1,760	4,228	-	17,455	20,545
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	2,296	-	30,249	1,787
277	Employer Payroll Taxes	19,656	1,243	1,326	1,410	943	607	699	1,142	1,203	1,799	1,181	1,825	-	13,378	6,278
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	13,315	-	145,610	18,190
279	Postage/Freight	4,500	222	110	862	551	-	77	-	267	174	734	246	-	3,242	1,258
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	641	-	2,553	(2,553)
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**	**26,648**	**-**	**386,744**	**(15,402)**
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)	(8,991)	-	(39,626)	(60,216)

288	Bank & Cash Balances:			
289	As of May 31, 2021	**Cash on Hand**	$ 460	
290		**Gen Fund**	$ 37,174	
291		**Sewer**	$ 109,540	
292			**$ 147,174**	
293		**Cares Act**	$ 205	
294		**Grant**	$ 432	
295		**Savings**	$ 161,881	
296			**$ 162,518**	Totals: **$ 309,692**

Customer Outstanding Balances	**114,392**
Employee Outstanding Balances	**558**
Total	**114,950**

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

298 Financial Report Approved by: Date: ________________ Attested by: _________________________________ Date:____________________

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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
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**											5	5		9	(9)
320	**Covid-19 Testing/Contact Tracing**														-	-
321	**Workers Comp. Claims**														-	-
322	**Issuance of Tax Anticipation Notes**														-	-
323	**Nursing Home Assistance**														-	-
324	**Food Programs**														-	-
325	**Small Business Assistance**														-	-
326	**Other*** **														-	-
327	**Total Awarded**	**297,753**	-	-	-	**254,817**	-	-	-	-	-	-	**21,468**	-	**276,285**	**21,468**
328	**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**
329	**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**	
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6/8/2021

	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
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**	**5,033**										**137,461**	**(5,939)**
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	**Pay-Public 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**	
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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
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