



**City of Saxman  
Finance  
June 14, 2022  
5:00 PM**

## **AGENDA**

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**Call to Order**

**Roll Call**

**Public Comments**

**FY22 Financials**

- 1.** May General Fund Financials  
Background: Presentation of the General Fund Financials.
- 2.** May Water and Sewer Financials  
Background: Presentation of May Water and Sewer Financials.
- 3.** May Seaport Financials  
Background: Presentation of May Seaport Financials.
- 4.** May Cash Accounts  
Background: Presentation of the Cash Accounts.

**Other Financial Issues**

**Adjournment**

City of Saxman  
 Profit & Loss Budget vs. Actual  
 FY22 July 1 2021 through May 31, 2022  
 Eleven Months = 92% of Budget

<b>00 - General Fund (General Fund)</b>				
	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4200 · Operating Revenue State of AK	76,866.91	76,866.91	0.00	100.0%
4300 · Fisheries Business Tax	0.00	1,700.00	(1,700.00)	0.0%
4500 · Sales Tax Revenue	104,773.90	130,000.00	(25,226.10)	80.6%
4601 · Misc. Office Revenue	10,918.76	10,000.00	918.76	109.19%
4603 · Admin Fees	33,225.00	33,225.00	0.00	100.0%
4620 · Tourism Annual Fee CFT	6,666.67	16,000.00	(9,333.33)	41.67%
4621 · Head Count Fees CFT	0.00	16,000.00	(16,000.00)	0.0%
4700 · Head Start Lease	2,854.33	2,854.33	0.00	100.0%
4701 · Dockside Lease	5,164.28	5,633.88	(469.60)	91.67%
4771 · Citation Penalties	1,430.00	1,000.00	430.00	143.0%
4800.01 · Transfer from Seaport	30,000.00	91,861.68	(61,861.68)	32.66%
4800.02 · Transfer from ARPA	177,279.56	217,279.56	(40,000.00)	81.59%
4801 · Unbudgeted Reserves	0.00	0.00	0.00	0.0%
4803 · Admin Fee W&S	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<u>449,179.41</u>	<u>602,421.36</u>	<u>(153,241.95)</u>	<u>74.56%</u>
<b>Expense</b>				
5006 · YE PERS Expense	0.00	8,976.00	(8,976.00)	0.0%
5301 · Office Supplies	740.91	2,000.00	(1,259.09)	37.05%
5302 · Copier Service	0.00	1,000.00	(1,000.00)	0.0%
5310 · Postage	517.75	1,000.00	(482.25)	51.78%
5313 · Bank Charges	813.96	1,100.00	(286.04)	74.0%
5460 · Computer Support	338.37	700.00	(361.63)	48.34%
5515 · Telephone	565.90	725.00	(159.10)	78.06%
5720 · Advertising	600.82	500.00	100.82	120.16%
5740 · Dues/Fees	1,220.00	1,220.00	0.00	100.0%
5742 · Subscriptions & Publications	286.00	190.00	96.00	150.53%
5745 · Business Development/Meals	194.98	300.00	(105.02)	64.99%
5801 · Accounting/Audit	10,000.00	11,000.00	(1,000.00)	90.91%
5820 · Legal Services	447.95	1,500.00	(1,052.05)	29.86%
5825 · Contracted Services	250.00	1,000.00	(750.00)	25.0%
5827 · Municode	4,200.00	4,200.00	0.00	100.0%
6015 · Alaska Municipal League	1,108.00	1,108.00	0.00	100.0%
7010 · Interest Expense	769.82	1,200.00	(430.18)	64.15%
7800 · Transfers Out	30,362.50	36,435.00	(6,072.50)	83.33%
7803 · Transfer to W&S	0.00	15,000.00	(15,000.00)	0.0%
9100 · General Fixed Assets	0.00	3,182.00	(3,182.00)	0.0%
<b>Total Expense</b>	<u>52,416.96</u>	<u>92,336.00</u>	<u>(39,919.04)</u>	<u>56.77%</u>
<b>Net Income</b>	<u><b>396,762.45</b></u>	<u><b>510,085.36</b></u>	<u><b>(113,322.91)</b></u>	<u><b>77.78%</b></u>

<b>03 - Deputy Clerk (General Fund)</b>				
	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
5001 · Wages	26,274.94	31,374.80	(5,099.86)	83.75%
5005 · PERS Expense	637.45	2,629.60	(1,992.15)	24.24%
5010 · Payroll Taxes	2,234.70	2,677.95	(443.25)	83.45%
5015 · Health/Life Insurance	0.00	4,474.56	(4,474.56)	0.0%
5020 · Workman's Comp	91.19	91.19	0.00	100.0%

5301 · Office Supplies	354.47	750.00	(395.53)	47.26%
5630 · General Liability Insurance	636.22	636.22	0.00	100.0%
<b>Total Expense</b>	<b>30,228.97</b>	<b>42,634.32</b>	<b>(12,405.35)</b>	<b>70.9%</b>
<b>Net Income</b>	<b>(30,228.97)</b>	<b>(42,634.32)</b>	<b>12,405.35</b>	<b>70.9%</b>

**04 - City Administrator  
(General Fund)**

	<b>YTD</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Expense</b>				
5001 · Wages	63,462.50	68,866.67	(5,404.17)	92.15%
5005 · PERS Expense	13,552.00	15,150.67	(1,598.67)	89.45%
5010 · Payroll Taxes	5,107.03	5,956.97	(849.94)	85.73%
5015 · Health/Life Insurance	11,318.77	13,553.23	(2,234.46)	83.51%
5020 · Workman's Comp. Insurance	262.08	262.08	0.00	100.0%
5301 · Office Supplies	1,027.21	1,250.00	(222.79)	82.18%
5460 · Computer Support	868.98	1,000.00	(131.02)	86.9%
5515 · Telephone	1,432.75	1,450.00	(17.25)	98.81%
5630 · General Liability Insurance	1,828.96	1,828.96	0.00	100.0%
5740 · Dues/Fees	1,140.00	886.00	254.00	128.67%
6010 · Travel - Transportation/Lodging	1,632.24	1,201.70	430.54	135.83%
6011 · Travel - Per Diem	472.00	472.00	0.00	100.0%
<b>Total Expense</b>	<b>102,104.52</b>	<b>111,878.28</b>	<b>(9,773.76)</b>	<b>91.26%</b>
<b>Net Income</b>	<b>(102,104.52)</b>	<b>(111,878.28)</b>	<b>9,773.76</b>	<b>91.26%</b>

**05 - Public Works  
(General Fund)**

	<b>YTD</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Expense</b>				
5001 · Wages	25,295.00	20,126.00	5,169.00	125.68%
5002 · Temporary hire	7,093.08	15,000.00	(7,906.92)	47.29%
5010 · Payroll Taxes	2,833.96	2,914.08	(80.12)	97.25%
5301 · Office Supplies	401.54	700.00	(298.46)	57.36%
5460 · Computer Support	100.00	500.00	(400.00)	20.0%
5505 · Equipment	4,317.31	5,000.00	(682.69)	86.35%
5506 · GroundsSupplies	630.76	700.00	(69.24)	90.11%
5513 · COS Street Lights	9,314.50	9,828.00	(513.50)	94.78%
5515 · Telephone	737.39	876.00	(138.61)	84.18%
5525 · Landfill	274.61	200.00	74.61	137.31%
5630 · General Liability Insurance	0.00	80.00	(80.00)	0.0%
5800 · Towing Fees	1,290.00	1,500.00	(210.00)	86.0%
7002 · Vehicle Operation	2,323.30	2,900.00	(576.70)	80.11%
7003 · Vehicle Maintenance	544.44	500.00	44.44	108.89%
7004 · Vehicle Insurance	1,297.00	1,297.00	0.00	100.0%
<b>Total Expense</b>	<b>56,452.89</b>	<b>62,121.08</b>	<b>(5,668.19)</b>	<b>90.88%</b>
<b>Net Income</b>	<b>(56,452.89)</b>	<b>(62,121.08)</b>	<b>5,668.19</b>	<b>90.88%</b>

**06 - Roads  
(General Fund)**

	<b>YTD</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Expense</b>				
5210 · Road Maintenance	9,333.18	10,000.00	(666.82)	93.33%
5212 · Snow Plow/Sander Maintenance	124.58	500.00	(375.42)	24.92%
5508 · Equipment Insurance	267.00	267.00	0.00	100.0%

6000 · Road Supplies	2,473.57	4,000.00	(1,526.43)	61.84%
7072 · Loader Expenses	360.16	1,000.00	(639.84)	36.02%
<b>Total Expense</b>	<b>12,558.49</b>	<b>15,767.00</b>	<b>(3,208.51)</b>	<b>79.65%</b>
<b>Net Income</b>	<b>(12,558.49)</b>	<b>(15,767.00)</b>	<b>3,208.51</b>	<b>79.65%</b>

**07 - Mayor  
(General Fund)**

Expense	YTD	Budget	\$ Over Budget	% of Budget
5001 · Wages	5,500.00	6,000.00	(500.00)	91.67%
5010 · Payroll Taxes	420.76	459.00	(38.24)	91.67%
5020 · Workman's Comp. Insurance	23.40	23.40	0.00	100.0%
5630 · General Liability Insurance	163.26	163.26	0.00	100.0%
5740 · Dues/Fees	50.00	50.00	0.00	100.0%
6010 · Travel - Transportation/Lodging	1,618.24	1,201.70	416.54	134.66%
6011 · Travel - Per Diem	531.00	531.00	0.00	100.0%
6019 · AML Mayor's Association	0.00	50.00	(50.00)	0.0%
<b>Total Expense</b>	<b>8,306.66</b>	<b>8,478.36</b>	<b>(171.70)</b>	<b>97.98%</b>
<b>Net Income</b>	<b>(8,306.66)</b>	<b>(8,478.36)</b>	<b>171.70</b>	<b>97.98%</b>

**09 - City Council  
(General Fund)**

Expense	YTD	Budget	\$ Over Budget	% of Budget
5001 · Wages	6,485.00	9,000.00	(2,515.00)	72.06%
5010 · Payroll Taxes	496.11	801.00	(304.89)	61.94%
5020 · Workman's Comp. Insurance	54.60	54.60	0.00	100.0%
5515 · Telephone	166.36	177.60	(11.24)	93.67%
5630 · General Liability Insurance	380.94	380.94	0.00	100.0%
5730 · Election Costs	452.70	452.70	0.00	100.0%
5740 · Dues/Fees	0.00	175.00	(175.00)	0.0%
5745 · Business Development/Meals	441.71	600.00	(158.29)	73.62%
5901 · Retreat Expense	0.00	200.00	(200.00)	0.0%
<b>Total Expense</b>	<b>8,477.42</b>	<b>11,841.84</b>	<b>(3,364.42)</b>	<b>71.59%</b>
<b>Net Income</b>	<b>(8,477.42)</b>	<b>(11,841.84)</b>	<b>3,364.42</b>	<b>71.59%</b>

**13 - Finance  
(General Fund)**

Expense	YTD	Budget	\$ Over Budget	% of Budget
5001 · Wages	19,513.50	23,382.00	(3,868.50)	83.46%
5010 · Payroll Taxes	1,714.11	2,022.54	(308.43)	84.75%
5020 · Workman's Comp	91.19	91.19	0.00	100.0%
5301 · Office Supplies	1,192.91	1,200.00	(7.09)	99.41%
5460 · Computer Support	500.00	800.00	(300.00)	62.5%
5515 · Telephone	1,810.56	1,920.00	(109.44)	94.3%
5630 · General Liability Insurance	636.22	0.00	636.22	100.0%
5720 · Advertising	51.76	150.00	(98.24)	34.51%
5740 · Dues/Fees	125.00	95.00	30.00	131.58%
5825 · Contracted Services	60,000.00	72,000.00	(12,000.00)	83.33%
<b>Total Expense</b>	<b>85,635.25</b>	<b>101,660.73</b>	<b>(16,025.48)</b>	<b>84.24%</b>
<b>Net Income</b>	<b>(85,635.25)</b>	<b>(101,660.73)</b>	<b>16,025.48</b>	<b>84.24%</b>

**14 - Grants  
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
5001 · Wages	0.00	7,230.00	(7,230.00)	0.0%
5010 · Payroll Taxes	0.00	649.02	(649.02)	0.0%
5020 · Workman's Comp	97.34	97.34	0.00	100.0%
5301 · Office Supplies	296.01	500.00	(203.99)	59.2%
5515 · Telephone	883.91	912.00	(28.09)	96.92%
5630 · General Liability Insurance	679.16	679.16	0.00	100.0%
5740 · Dues/Fees	0.00	540.00	(540.00)	0.0%
5825 · Contracted Services	5,250.00	5,250.00	0.00	100.0%
<b>Total Expense</b>	<u>7,206.42</u>	<u>15,857.52</u>	<u>(8,651.10)</u>	<u>45.45%</u>
<b>Net Income</b>	<u>(7,206.42)</u>	<u>(15,857.52)</u>	<u>8,651.10</u>	<u>45.45%</u>

**15 - VPSO  
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
5301 · Office Supplies	413.84	500.00	(86.16)	82.77%
5515 · Telephone	1,007.55	1,100.00	(92.45)	91.6%
7002 · Vehicle Operation	1,512.86	1,600.00	(87.14)	94.55%
7003 · Vehicle Maintenance	128.00	500.00	(372.00)	25.6%
7100 · Boat Expense				
7101 · Boat Fuel	0.00	250.00	(250.00)	0.0%
7102 · Boat Repairs & Maintenance	0.00	250.00	(250.00)	0.0%
<b>Total 7100 · Boat Expense</b>	<u>0.00</u>	<u>500.00</u>	<u>(500.00)</u>	<u>0.0%</u>
<b>Total Expense</b>	<u>3,062.25</u>	<u>4,200.00</u>	<u>(1,137.75)</u>	<u>72.91%</u>
<b>Net Income</b>	<u>(3,062.25)</u>	<u>(4,200.00)</u>	<u>1,137.75</u>	<u>72.91%</u>

**20 - Old City Hall  
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4602 · Rental Revenue	18,000.00	18,000.00	0.00	100.0%
4309 · Office Landfill	125.00	300.00	(175.00)	41.67%
<b>Total Income</b>	<u>18,125.00</u>	<u>18,300.00</u>	<u>(175.00)</u>	<u>99.04%</u>
<b>Expense</b>				
5550 · General Maintenance	295.00	1,000.00	(705.00)	29.5%
5551 · Furnace Maintenance	184.30	350.00	(165.70)	52.66%
5610 · Property/Contents Ins.	2,088.40	2,088.40	0.00	100.0%
<b>Total Expense</b>	<u>2,567.70</u>	<u>3,438.40</u>	<u>(870.70)</u>	<u>74.68%</u>
<b>Net Income</b>	<u>15,557.30</u>	<u>14,861.60</u>	<u>695.70</u>	<u>104.68%</u>

**22 - Community Hall  
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				

4400 · Vending Machines	16.29	100.00	(83.71)	16.29%
4602 · Rental Revenue	20,859.35	20,000.00	859.35	104.3%
<b>Total Income</b>	<b>20,875.64</b>	<b>20,100.00</b>	<b>775.64</b>	<b>103.86%</b>
<b>Expense</b>				
5001 · Wages	7,093.00	8,774.40	(1,681.40)	80.84%
5010 · Payroll Taxes	633.85	752.24	(118.39)	84.26%
5020 · Workman's Comp. Insurance	352.79	352.79	0.00	100.0%
5206 · Sprinkler Maintenance	418.50	900.00	(481.50)	46.5%
5313 · Bank Charges	269.96	500.00	(230.04)	53.99%
5460 · Computer Support	366.60	500.00	(133.40)	73.32%
5510 · Utilities	7,729.51	9,600.00	(1,870.49)	80.52%
5515 · Telephone	1,283.53	1,416.00	(132.47)	90.65%
5520 · Oil	17,564.32	22,000.00	(4,435.68)	79.84%
5525 · Landfill	83.75	250.00	(166.25)	33.5%
5528 · Water & Sewer Fees	0.00	5,748.00	(5,748.00)	0.0%
5530 · Supplies	1,554.69	1,500.00	54.69	103.65%
5550 · General Maintenance	10,108.34	10,180.37	(72.03)	99.29%
5551 · Furnace Maintenance	729.46	2,000.00	(1,270.54)	36.47%
5610 · Property/Contents Ins.	34,477.24	34,477.24	0.00	100.0%
5630 · General Liability Insurance	197.93	197.93	0.00	100.0%
5744 · Licenses/Fees	190.00	190.00	0.00	100.0%
<b>Total Expense</b>	<b>83,053.47</b>	<b>99,338.97</b>	<b>(16,285.50)</b>	<b>83.61%</b>
<b>Net Income</b>	<b>(62,177.83)</b>	<b>(79,238.97)</b>	<b>17,061.14</b>	<b>78.47%</b>

**24 - Tribal Hall  
(General Fund)**

	<b>YTD</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Income</b>				
4602 · Rental Revenue	868.00	1,000.00	(132.00)	86.8%
<b>Total Income</b>	<b>868.00</b>	<b>1,000.00</b>	<b>(132.00)</b>	<b>86.8%</b>
<b>Expense</b>				
5510 · Utilities	3,155.01	4,100.00	(944.99)	76.95%
5520 · Oil	5,326.14	6,000.00	(673.86)	88.77%
5525 · Landfill	0.00	125.00	(125.00)	0.0%
5528 · Water & Sewer Fees	0.00	5,748.00	(5,748.00)	0.0%
5530 · Supplies	47.74	100.00	(52.26)	47.74%
5550 · General Maintenance	2,936.89	2,500.00	436.89	117.48%
5551 · Furnace Maintenance	276.31	800.00	(523.69)	34.54%
5610 · Property/Contents Ins.	7,448.54	7,448.54	0.00	100.0%
<b>Total Expense</b>	<b>19,190.63</b>	<b>26,821.54</b>	<b>(7,630.91)</b>	<b>71.55%</b>
<b>Net Income</b>	<b>(18,322.63)</b>	<b>(25,821.54)</b>	<b>7,498.91</b>	<b>70.96%</b>

**25 - Outside Bathrooms  
(General Fund)**

	<b>YTD</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Expense</b>				
5510 · Utilities	1,070.13	1,250.00	(179.87)	85.61%
5530 · Supplies	558.60	500.00	58.60	111.72%
5550 · General Maintenance	44.45	100.00	(55.55)	44.45%
5610 · Property/Contents Ins.	969.36	969.36	0.00	100.0%
<b>Total Expense</b>	<b>2,642.54</b>	<b>2,819.36</b>	<b>(176.82)</b>	<b>93.73%</b>
<b>Net Income</b>	<b>(2,642.54)</b>	<b>(2,819.36)</b>	<b>176.82</b>	<b>93.73%</b>

**26 - Carving Center**

(General Fund)				
	YTD	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4602 · Rental Revenue	0.00	600.00	(600.00)	0.0%
<b>Total Income</b>	<b>0.00</b>	<b>600.00</b>	<b>(600.00)</b>	<b>0.0%</b>
<b>Expense</b>				
5510 · Utilities	4,103.66	5,000.00	(896.34)	82.07%
5525 · Landfill	0.00	25.00	(25.00)	0.0%
5528 · Water & Sewer Fees	0.00	5,748.00	(5,748.00)	0.0%
5530 · Supplies	196.00	200.00	(4.00)	98.0%
5550 · General Maintenance	737.20	1,700.00	(962.80)	43.37%
5610 · Property/Contents Ins.	1,499.75	1,499.75	0.00	100.0%
<b>Total Expense</b>	<b>6,536.61</b>	<b>14,172.75</b>	<b>(7,636.14)</b>	<b>46.12%</b>
<b>Net Income</b>	<b>(6,536.61)</b>	<b>(13,572.75)</b>	<b>7,036.14</b>	<b>48.16%</b>

27 - Public Safety Building (General Fund)				
	YTD	Budget	\$ Over Budget	% of Budget
<b>Expense</b>				
5510 · Utilities	700.89	1,000.00	(299.11)	70.09%
5520 · Oil	2,746.74	2,600.00	146.74	105.64%
5525 · Landfill	134.00	150.00	(16.00)	89.33%
5528 · Water & Sewer Fees	0.00	1,512.00	(1,512.00)	0.0%
5550 · General Maintenance	0.00	1,000.00	(1,000.00)	0.0%
5551 · Furnace Maintenance	83.03	200.00	(116.97)	41.52%
5610 · Property/Contents Ins.	395.03	395.03	0.00	100.0%
<b>Total Expense</b>	<b>4,059.69</b>	<b>6,857.03</b>	<b>(2,797.34)</b>	<b>59.21%</b>
<b>Net Income</b>	<b>(4,059.69)</b>	<b>(6,857.03)</b>	<b>2,797.34</b>	<b>59.21%</b>

28 - Killer Whale Duplex (General Fund)				
	YTD	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4602 · Rental Revenue	23,460.00	26,065.00	(2,605.00)	90.01%
<b>Total Income</b>	<b>23,460.00</b>	<b>26,065.00</b>	<b>(2,605.00)</b>	<b>90.01%</b>
<b>Expense</b>				
5510 · Utilities	525.58	600.00	(74.42)	87.6%
5525 · Landfill	16.75	100.00	(83.25)	16.75%
5550 · General Maintenance	8,527.49	8,000.00	527.49	106.59%
5610 · Property/Contents Ins.	2,402.82	2,402.82	0.00	100.0%
5720 · Advertising	0.00	125.00	(125.00)	0.0%
5950 · Bad Debt	4,132.54	0.00	4,132.54	100.0%
<b>Total Expense</b>	<b>15,605.18</b>	<b>11,227.82</b>	<b>4,377.36</b>	<b>138.99%</b>
<b>Net Income</b>	<b>7,854.82</b>	<b>14,837.18</b>	<b>(6,982.36)</b>	<b>52.94%</b>

29 - Eagle Ave Duplex (General Fund)				
	YTD	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4309 · Office Landfill	375.00	300.00	75.00	
4602 · Rental Revenue	28,250.00	30,600.00	(2,350.00)	92.32%
<b>Total Income</b>	<b>28,625.00</b>	<b>30,900.00</b>	<b>(2,275.00)</b>	<b>92.64%</b>
<b>Expense</b>				
5510 · Utilities	188.30	250.00	(61.70)	75.32%

5550 · General Maintenance	3,609.19	3,000.00	609.19	120.31%
5610 · Property/Contents Ins.	2,283.28	2,283.28	0.00	100.0%
5720 · Advertising	0.00	125.00	(125.00)	0.0%
<b>Total Expense</b>	<b>6,080.77</b>	<b>5,658.28</b>	<b>422.49</b>	<b>107.47%</b>
<b>Net Income</b>	<b>22,544.23</b>	<b>25,241.72</b>	<b>(2,697.49)</b>	<b>89.31%</b>

**32 - Independent Tours  
(General Fund)**

	<b>YTD</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Income</b>				
4900 · Tourism Revenue				
4901 · Park Permit Revenue	3,992.68	3,500.00	492.68	114.08%
4902 · Headcount Fees - Independents	15,022.00	24,500.00	(9,478.00)	61.31%
4903 · Headcount Fees - Buggie Tours	0.00	0.00	0.00	0.0%
4904 · Map Revenue	299.00	0.00	299.00	100.0%
4905 · Park Fees - Walk Ups	3,545.00	7,000.00	(3,455.00)	50.64%
<b>Total 4900 · Tourism Revenue</b>	<b>22,858.68</b>	<b>35,000.00</b>	<b>(12,141.32)</b>	<b>65.31%</b>
<b>Total Income</b>	<b>22,858.68</b>	<b>35,000.00</b>	<b>(12,141.32)</b>	<b>65.31%</b>
<b>Expense</b>				
5209 · Shed Maintenance	27.79	250.00	(222.21)	11.12%
5301 · Office Supplies	833.79	800.00	33.79	104.22%
5313 · Bank Charges	59.55	250.00	(190.45)	23.82%
5700 · Totem Restoration	0.00	57,500.00	(57,500.00)	0.0%
5720 · Advertising	0.00	750.00	(750.00)	0.0%
<b>Total Expense</b>	<b>921.13</b>	<b>59,550.00</b>	<b>(58,628.87)</b>	<b>1.55%</b>
	<b>21,937.55</b>	<b>(24,550.00)</b>	<b>46,487.55</b>	<b>(89.36%)</b>

**34 - Fire Department  
(General Fund)**

	<b>YTD</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Expense</b>				
5510 · Utilities	345.31	650.00	(304.69)	53.13%
5515 · Telephone	0.00	460.00	(460.00)	0.0%
5520 · Oil	2,977.86	3,000.00	(22.14)	99.26%
5550 · General Maintenance	18.99	1,000.00	(981.01)	1.9%
5551 · Furnace Maintenance	82.02	150.00	(67.98)	54.68%
5610 · Property/Contents Ins.	1,185.09	450.00	735.09	263.35%
5826 · EMS Services	16,000.00	27,000.00	(11,000.00)	59.26%
7003 · Vehicle Maintenance	0.00	500.00	(500.00)	0.0%
7004 · Vehicle Insurance	3,782.00	3,782.00	0.00	100.0%
<b>Total Expense</b>	<b>24,391.27</b>	<b>36,992.00</b>	<b>(12,600.73)</b>	<b>65.94%</b>
<b>Net Income</b>	<b>(24,391.27)</b>	<b>(36,992.00)</b>	<b>12,600.73</b>	<b>65.94%</b>

**General Fund Totals**

	<b>YTD</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Income</b>	563,991.73	734,386.36	(170,394.63)	76.8%
<b>Total Expense</b>	531,498.82	734,386.36	(192,378.70)	72.37%
<b>Net Income</b>	32,492.91	0.00	21,984.07	



**Water & Sewer**  
**Profit & Loss Budget vs. Actual**  
**FY22**

	Jul '21 - May 22	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4003 · Reimbursements	20,471.51			
4201 · Water Service Charges	113,455.00	141,600.00	(28,145.00)	80.1%
4202 · Sewer Service Charges	100,805.00	116,163.00	(15,358.00)	86.8%
4203 · Shut Off Fees	200.00	650.00	(450.00)	30.8%
4205 · NSF Fees	25.00	150.00	(125.00)	16.7%
4206 · W&S Late Fees	34.66	500.00	(465.34)	6.9%
4207 · Reconnect Fees	75.00	150.00	(75.00)	50.0%
4208 · W&S Installation Fees	159.78			
4410 · Interest Income	22.71	40.00	(17.29)	56.8%
4800 · Transfers In	0.00	15,000.00	(15,000.00)	0.0%
<b>Total Income</b>	<b>235,248.66</b>	<b>274,253.00</b>	<b>(39,004.34)</b>	<b>85.8%</b>
<b>Gross Profit</b>	<b>235,248.66</b>	<b>274,253.00</b>	<b>(39,004.34)</b>	<b>85.8%</b>
<b>Expense</b>				
5001 · Wages	42,790.25	55,124.95	(12,334.70)	77.6%
5005 · PERS Expense	2,977.48	5,868.21	(2,890.73)	50.7%
5010 · Payroll Taxes	3,800.26	4,731.16	(930.90)	80.3%
5015 · Health/Life Insurance	5,406.08	8,762.01	(3,355.93)	61.7%
5020 · Workman's Comp. Insurance	1,776.41	1,776.41	0.00	100.0%
5201 · Chemicals	16,150.51	20,000.00	(3,849.49)	80.8%
5202 · Water Testing Services	9,107.40	11,000.00	(1,892.60)	82.8%
5203 · Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 · Water Testing Supplies	59.99	250.00	(190.01)	24.0%
5207 · Water Plant Maintenance	7,575.03	7,500.00	75.03	101.0%
5208 · Booster Station Maint.	75.03	100.00	(24.97)	75.0%
5211 · Water System Maintenance	24,433.22	24,433.22	0.00	100.0%
5213 · Sewer System Maint.	7,954.47	8,000.00	(45.53)	99.4%
5220 · KGB Fees	0.00	68,544.00	(68,544.00)	0.0%
5301 · Office Supplies	870.18	1,000.00	(129.82)	87.0%
5310 · Postage	6.80	500.00	(493.20)	1.4%
5313 · Bank Charges	4,361.80	5,500.00	(1,138.20)	79.3%
5345 · Senior Exempt Service	0.00	4,536.00	(4,536.00)	0.0%
5460 · Computer Support	205.49	500.00	(294.51)	41.1%
5510 · Utilities	4,139.40	4,500.00	(360.60)	92.0%
5511 · Electricity-Booster Station	284.19	750.00	(465.81)	37.9%
5515 · Telephone	1,225.34	2,867.40	(1,642.06)	42.7%
5520 · Oil	1,662.20	750.00	912.20	221.6%
5530 · Supplies	2,500.00	2,500.00	0.00	100.0%
5551 · Furnace Maintenance	175.26	700.00	(524.74)	25.0%
5610 · Property/Contents Ins.	282.27	282.27	0.00	100.0%
5611 · Ins./Property Water Storage	332.50	332.50	0.00	100.0%
5612 · Ins./Property Water Treatment	2,728.28	2,728.28	0.00	100.0%
5613 · Ins. Property-New Water Plant	6,752.28	6,752.28	0.00	100.0%
5630 · General Liability Insurance	1,275.31	1,275.31	0.00	100.0%
5740 · Dues/Fees	649.75	750.00	(100.25)	86.6%
5744 · Licenses/Fees	91.00	1,000.00	(909.00)	9.1%
5801 · Accounting/Audit	9,000.00	10,000.00	(1,000.00)	90.0%
5825 · Contracted Services	0.00	500.00	(500.00)	0.0%
6040 · Registration	0.00	450.00	(450.00)	0.0%
7002 · Vehicle Operation	2,199.57	2,500.00	(300.43)	88.0%
7003 · Vehicle Maintenance	269.70	1,000.00	(730.30)	27.0%
7004 · Vehicle Insurance	1,039.00	1,039.00	0.00	100.0%
7005 · Unbudgeted Exp for Reimb.	20,471.51			
9100 · General Fixed Assets	0.00	5,400.00	(5,400.00)	0.0%
<b>Total Expense</b>	<b>182,627.96</b>	<b>274,253.00</b>	<b>(91,625.04)</b>	<b>66.6%</b>
<b>Net Income</b>	<b>52,620.70</b>	<b>0.00</b>	<b>52,620.70</b>	<b>100.0%</b>

**Saxman Seaport**  
**Profit & Loss Budget vs. Actual**  
 July 2021 through May 2022

	Jul '21 - May 22	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4100 · Income</b>			
<b>4101 · Storage</b>			
4101.01 · Outdoor Storage	30,536.58	36,000.00	84.8%
4101.02 · Indoor Storage	71,646.79	108,000.00	66.3%
4101.03 · Moorage	27,195.88	39,000.00	69.7%
4101.04 · Office Space	0.00		
<b>Total 4101 · Storage</b>	129,379.25	183,000.00	70.7%
4105 · Electricity	14,140.84	14,500.00	97.5%
4106 · Misc. Income	275.26	400.00	68.8%
<b>Total 4100 · Income</b>	143,795.35	197,900.00	72.7%
<b>4301 · Interest</b>			
4302 · Finance Charges	713.12	1,000.00	71.3%
4301 · Interest - Other	44.84	75.00	59.8%
<b>Total 4301 · Interest</b>	757.96	1,075.00	70.5%
<b>44 · Other Revenue</b>			
4402 · Recovery of Bad Debt	9,408.44	500.00	1,881.7%
4510 · Bond Premium	1,288.65	1,405.80	91.7%
<b>Total 44 · Other Revenue</b>	10,697.09	1,905.80	561.3%
<b>Total Income</b>	155,250.40	200,880.80	77.3%
<b>Gross Profit</b>	155,250.40	200,880.80	77.3%
<b>Expense</b>			
<b>5210 · Finance Payroll Expense</b>			
5213 · PERS Finance	0.00	7,900.00	0.0%
<b>Total 5210 · Finance Payroll Expense</b>	0.00	7,900.00	0.0%
<b>53 · Administrative</b>			
5301 · Office Supplies	0.00	500.00	0.0%
5303 · Contract Services	6,518.22	10,500.00	62.1%
5304 · Bank Service Charges	2,000.65	2,000.00	100.0%
5305 · Computer and Internet Expenses	719.21	850.00	84.6%
5306 · Dues and Subscriptions	125.00	150.00	83.3%
5308 · Advertising and Promotion	0.00	250.00	0.0%
5309 · Postage	580.00	400.00	145.0%
<b>Total 53 · Administrative</b>	9,943.08	14,650.00	67.9%
<b>54 · Insurance Expense</b>			
5401 · General Liability Insurance	0.00	0.00	0.0%
5403 · Property Insurance	16,238.14	16,238.14	100.0%
<b>Total 54 · Insurance Expense</b>	16,238.14	16,238.14	100.0%
<b>55 · Utilities</b>			
5501 · Electricity	19,595.55	22,100.00	88.7%
5502 · Telephone Expense	1,743.31	2,000.00	87.2%
5503 · Fuel	0.00	500.00	0.0%
<b>Total 55 · Utilities</b>	21,338.86	24,600.00	86.7%
<b>56 · Safety &amp; Security</b>	0.00	250.00	0.0%
<b>5710 · Interest Expense</b>	6,625.00	6,875.00	96.4%
<b>59 · Building</b>			
5901 · Operating Supplies	19.54	500.00	3.9%
5902 · Repairs & Maintenance	3,666.06	15,855.80	23.1%
5903 · Dock Repairs	0.00	7,500.00	0.0%
5904 · Equipment Purchases	0.00	250.00	0.0%

**Saxman Seaport**  
**Profit & Loss Budget vs. Actual**  
 July 2021 through May 2022

	Jul '21 - May 22	Budget	% of Budget
Total 59 · Building	3,685.60	24,105.80	15.3%
5913 · Bad Debts	16,417.66	8,000.00	205.2%
60 · Equipment			
6001 · Repairs and Maintenance	84.67	1,000.00	8.5%
6002 · Operating Expense	225.54	400.00	56.4%
Total 60 · Equipment	310.21	1,400.00	22.2%
66900 · Reconciliation Discrepancies	25.31		
Total Expense	74,583.86	104,018.94	71.7%
Net Ordinary Income	80,666.54	96,861.86	83.3%
Other Income/Expense			
Other Expense			
7501 · Debt Service	5,000.00	5,000.00	100.0%
7800 · Transfer to General Fund	30,000.00	91,861.86	32.7%
Total Other Expense	35,000.00	96,861.86	36.1%
Net Other Income	-35,000.00	-96,861.86	36.1%
Net Income	<b>45,666.54</b>	<b>0.00</b>	<b>100.0%</b>

**Saxman Seaport**  
**Balance Sheet Prev Year Comparison**  
**As of May 31, 2022**

	May 31, 22	May 31, 21	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
11021 · Operating Account	89,401.00	76,600.23	12,800.77
11022 · 1st Bank Savings	48,345.32	31,167.11	17,178.21
11024 · Northrim Bank	18,132.28	18,126.79	5.49
11025 · Bond Reserve Account	16,000.00	16,000.00	0.00
<b>Total Checking/Savings</b>	<b>171,878.60</b>	<b>141,894.13</b>	<b>29,984.47</b>
<b>Accounts Receivable</b>			
11041 · Accounts Receivable	3,472.86	11,948.56	-8,475.70
<b>Total Accounts Receivable</b>	<b>3,472.86</b>	<b>11,948.56</b>	<b>-8,475.70</b>
<b>Other Current Assets</b>			
11042 · Allowance for Doubtful Accounts	-684.45	0.00	-684.45
12999 · Undeposited Funds	1,630.85	9,380.33	-7,749.48
<b>Total Other Current Assets</b>	<b>946.40</b>	<b>9,380.33</b>	<b>-8,433.93</b>
<b>Total Current Assets</b>	<b>176,297.86</b>	<b>163,223.02</b>	<b>13,074.84</b>
<b>Fixed Assets</b>			
<b>1200 · Fixed Assets</b>			
1201 · Buildings and Structures	4,703,450.90	4,703,450.90	0.00
1202 · Land & Improvements	153,426.97	153,426.97	0.00
1203 · Furniture and Equipment	37,699.47	37,699.47	0.00
1204 · Accumulated Depreciation	-3,146,695.03	-3,058,288.03	-88,407.00
<b>Total 1200 · Fixed Assets</b>	<b>1,747,882.31</b>	<b>1,836,289.31</b>	<b>-88,407.00</b>
<b>Total Fixed Assets</b>	<b>1,747,882.31</b>	<b>1,836,289.31</b>	<b>-88,407.00</b>
<b>Other Assets</b>			
1400 · Deferred Outflows-Pension	62,512.00	62,512.00	0.00
<b>Total Other Assets</b>	<b>62,512.00</b>	<b>62,512.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>1,986,692.17</b>	<b>2,062,024.33</b>	<b>-75,332.16</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2101 · Accounts Payable	0.00	344.80	-344.80
<b>Total Accounts Payable</b>	<b>0.00</b>	<b>344.80</b>	<b>-344.80</b>
<b>Other Current Liabilities</b>			
<b>2102 · Payroll Liabilities</b>			
21022 · Payroll Taxes - State	0.00	-0.02	0.02
<b>Total 2102 · Payroll Liabilities</b>	<b>0.00</b>	<b>-0.02</b>	<b>0.02</b>
2103 · Sales Tax Payable	762.63	1,216.38	-453.75
2200 · Tenant Security Deposits Held	13,837.89	17,376.97	-3,539.08
2203 · Due To/From City of Saxman	14.06	0.00	14.06
2900 · Net Pension Obligation	153,692.00	153,692.00	0.00
2901 · Net OPEB liability	4,513.00	4,513.00	0.00
2950 · Deferred Inflows-Pension	8,386.00	8,386.00	0.00
<b>Total Other Current Liabilities</b>	<b>181,205.58</b>	<b>185,184.33</b>	<b>-3,978.75</b>
<b>Total Current Liabilities</b>	<b>181,205.58</b>	<b>185,529.13</b>	<b>-4,323.55</b>
<b>Long Term Liabilities</b>			
2501 · Bond Loan Payable	135,000.00	140,000.00	-5,000.00
2510 · Amortizable Bond Premium	15,824.75	17,230.55	-1,405.80

**Saxman Seaport**  
**Balance Sheet Prev Year Comparison**  
**As of May 31, 2022**

	May 31, 22	May 31, 21	\$ Change
<b>Total Long Term Liabilities</b>	150,824.75	157,230.55	-6,405.80
<b>Total Liabilities</b>	332,030.33	342,759.68	-10,729.35
<b>Equity</b>			
<b>3200 · Opening Balance Equity</b>	-16,419.00	-16,419.00	0.00
<b>3201 · Retained Earnings</b>	1,625,414.30	1,690,939.79	-65,525.49
<b>Net Income</b>	45,666.54	44,743.86	922.68
<b>Total Equity</b>	1,654,661.84	1,719,264.65	-64,602.81
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,986,692.17</b>	<b>2,062,024.33</b>	<b>-75,332.16</b>

**City of Saxman  
Cash Accounts  
As of May 31, 2022**

	<u>May 31, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
01.1010 · General Fund Checking	512,456.90
01.1011 · Northrim Payroll	652.25
01.1025 · Credit Card Account	71,635.99
10.1010 · Water & Sewer Checking	157,100.77
10.1011 · W&S Reserve Checking	33,125.63
88.1010 · CARES Act Checking	0.02
	<hr/>
<b>Total Checking/Savings</b>	774,971.56
	<hr/>
<b>Total Current Assets</b>	774,971.56
	<hr/>
<b>TOTAL ASSETS</b>	<b>774,971.56</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	0.00