



**City of Saxman
Finance
December 19, 2022
4:00 PM**

AGENDA

Call to Order

Roll Call

Public Comments

FY23 Financials

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

Adjournment

City of Saxman
Profit & Loss Budget vs. Actual
FY23 July 1 2022 through November 30, 2022
Five Months = 41.67% of Budget

00 - General Fund (General Fund)				
	YTD	Budget	\$ Over Budget	% of Budget
Income				
4200 · Operating Revenue State of AK	67,268.13	80,000.00	(12,731.87)	84.09%
4500 · Sales Tax Revenue	58,942.47	140,000.00	(81,057.53)	42.1%
4601 · Misc. Office Revenue	1,049.81	10,000.00	(8,950.19)	10.5%
4603 · Admin Fees	17,610.00	45,000.00	(27,390.00)	39.13%
4620 · Tourism Annual Fee CFT	19,999.99	40,000.00	(20,000.01)	50.0%
4621 · Head Count Fees CFT	39,842.50	40,000.00	(157.50)	99.61%
4700 · Head Start Lease	0.00	3,000.00	(3,000.00)	0.0%
4701 · Dockside Lease	2,347.40	6,000.00	(3,652.60)	39.12%
4771 · Citation Penalties	0.00	1,000.00	(1,000.00)	0.0%
4800.01 · Transfer from Seaport	0.00	35,320.65	(35,320.65)	0.0%
4800.02 · Transfer from ARPA	138,073.01	138,073.01	0.00	100.0%
4803 · Admin Fee W&S	0.00	0.00	0.00	0.0%
Total Income	345,133.31	538,393.66	(193,260.35)	64.1%
Expense				
5301 · Office Supplies	1,048.51	2,000.00	(951.49)	52.43%
5302 · Copier Service	0.00	1,000.00	(1,000.00)	0.0%
5310 · Postage	167.75	1,000.00	(832.25)	16.78%
5313 · Bank Charges	676.44	1,100.00	(423.56)	61.5%
5460 · Computer Support	172.99	700.00	(527.01)	24.71%
5515 · Telephone	492.20	725.00	(232.80)	67.89%
5720 · Advertising	0.00	500.00	(500.00)	0.0%
5740 · Dues/Fees	995.00	1,220.00	(225.00)	81.56%
5742 · Subscriptions & Publications	0.00	300.00	(300.00)	0.0%
5745 · Business Development/Meals	0.00	300.00	(300.00)	0.0%
5801 · Accounting/Audit	0.00	17,000.00	(17,000.00)	0.0%
5820 · Legal Services	1,050.00	1,500.00	(450.00)	70.0%
5825 · Contracted Services	0.00	1,000.00	(1,000.00)	0.0%
5827 · Municode	8,700.00	4,200.00	4,500.00	207.14%
6015 · Alaska Municipal League	1,065.27	1,108.00	(42.73)	96.14%
7010 · Interest Expense	866.24	1,200.00	(333.76)	72.19%
7800 · Transfers Out	15,181.25	36,435.00	(21,253.75)	41.67%
9100 · General Fixed Assets	0.00	0.00	0.00	0.0%
Total Expense	30,415.65	71,288.00	(40,872.35)	42.67%
Net Income	314,717.66	467,105.66	(152,388.00)	67.38%

04 - City Administrator (General Fund)				
	YTD	Budget	\$ Over Budget	% of Budget
Expense				
5001 · Wages	30,083.30	72,200.00	(42,116.70)	41.67%
5005 · PERS Expense	6,618.32	15,884.00	(9,265.68)	41.67%
5010 · Payroll Taxes	2,386.14	6,245.30	(3,859.16)	38.21%
5015 · Health/Life Insurance	5,631.48	16,511.36	(10,879.88)	34.11%
5020 · Workman's Comp. Insurance	138.40	281.58	(143.18)	49.15%
5301 · Office Supplies	440.37	1,200.00	(759.63)	36.7%
5460 · Computer Support	0.00	1,000.00	(1,000.00)	0.0%
5515 · Telephone	946.27	1,450.00	(503.73)	65.26%

5630 · General Liability Insurance	842.20	1,964.56	(1,122.36)	42.87%
5740 · Dues/Fees	427.50	900.00	(472.50)	47.5%
6010 · Travel - Transportation/Lodging	2,356.60	4,300.00	(1,943.40)	54.81%
6011 · Travel - Per Diem	666.00	3,300.00	(2,634.00)	20.18%
6040 · Registration	395.00	1,400.00	(1,005.00)	28.21%
Total Expense	50,931.58	126,636.80	(75,705.22)	40.22%
Net Income	(50,931.58)	(126,636.80)	75,705.22	40.22%

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Expense				
5001 · Wages	11,195.17	31,176.00	(19,980.83)	35.91%
5002 · Temporary hire	246.00	7,500.00	(7,254.00)	3.28%
5010 · Payroll Taxes	989.68	3,326.14	(2,336.46)	29.76%
5020 · Workman's Comp Insurance	0.00	2,815.61	(2,815.61)	0.0%
5301 · Office Supplies	32.14	700.00	(667.86)	4.59%
5460 · Computer Support	0.00	500.00	(500.00)	0.0%
5505 · Equipment	30.16	5,000.00	(4,969.84)	0.6%
5506 · GroundsSupplies	366.34	700.00	(333.66)	52.33%
5513 · COS Street Lights	4,251.30	9,828.00	(5,576.70)	43.26%
5515 · Telephone	145.25	876.00	(730.75)	16.58%
5525 · Landfill	33.50	400.00	(366.50)	8.38%
5630 · General Liability Insurance	0.00	1,052.37	(1,052.37)	0.0%
5800 · Towing Fees	0.00	1,500.00	(1,500.00)	0.0%
7002 · Vehicle Operation	487.17	2,900.00	(2,412.83)	16.8%
7003 · Vehicle Maintenance	212.70	1,000.00	(787.30)	21.27%
7004 · Vehicle Insurance	540.40	1,297.00	(756.60)	41.67%
Total Expense	18,529.81	70,571.12	(52,041.31)	26.26%
Net Income	(18,529.81)	(70,571.12)	52,041.31	26.26%

**06 - Roads
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Expense				
5210 · Road Maintenance	1,935.74	5,000.00	(3,064.26)	38.72%
5212 · Snow Plow/Sander Maintenance	159.20	500.00	(340.80)	31.84%
5508 · Equipment Insurance	111.25	267.00	(155.75)	41.67%
6000 · Road Supplies	2,232.46	4,000.00	(1,767.54)	55.81%
7072 · Loader Expenses	255.30	1,000.00	(744.70)	25.53%
Total Expense	4,693.95	10,767.00	(6,073.05)	43.6%
Net Income	(4,693.95)	(10,767.00)	6,073.05	43.6%

**07 - Mayor
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Expense				
5001 · Wages	3,250.00	7,800.00	(4,550.00)	41.67%
5010 · Payroll Taxes	248.64	670.80	(422.16)	37.07%
5020 · Workman's Comp. Insurance	14.95	30.42	(15.47)	49.15%
5630 · General Liability Insurance	90.95	212.24	(121.29)	42.85%
5740 · Dues/Fees	0.00	50.00	(50.00)	0.0%
6010 · Travel - Transportation/Lodging	0.00	1,500.00	(1,500.00)	0.0%

6011 · Travel - Per Diem	320.00	500.00	(180.00)	64.0%
6019 · AML Mayor's Association	125.00	50.00	75.00	250.0%
Total Expense	<u>4,049.54</u>	<u>10,813.46</u>	<u>(6,763.92)</u>	<u>37.45%</u>
Net Income	<u>(4,049.54)</u>	<u>(10,813.46)</u>	<u>6,763.92</u>	<u>37.45%</u>

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Expense				
5001 · Wages	1,953.50	18,000.00	(16,046.50)	10.85%
5010 · Payroll Taxes	151.56	1,548.00	(1,396.44)	9.79%
5020 · Workman's Comp. Insurance	34.50	70.20	(35.70)	49.15%
5515 · Telephone	57.32	177.60	(120.28)	32.28%
5630 · General Liability Insurance	209.95	489.78	(279.83)	42.87%
5730 · Election Costs	941.78	500.00	441.78	188.36%
5740 · Dues/Fees	130.00	175.00	(45.00)	74.29%
5745 · Business Development/Meals	372.50	600.00	(227.50)	62.08%
5901 · Retreat Expense	0.00	200.00	(200.00)	0.0%
Total Expense	<u>3,851.11</u>	<u>21,760.58</u>	<u>(17,909.47)</u>	<u>17.7%</u>
Net Income	<u>(3,851.11)</u>	<u>(21,760.58)</u>	<u>17,909.47</u>	<u>17.7%</u>

**13 - Finance
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Expense				
5001 · Wages	13,021.44	29,617.20	(16,595.76)	43.97%
5010 · Payroll Taxes	1,126.35	2,561.89	(1,435.54)	43.97%
5020 · Workman's Comp	48.95	115.51	(66.56)	42.38%
5301 · Office Supplies	537.11	1,000.00	(462.89)	53.71%
5460 · Computer Support	0.00	800.00	(800.00)	0.0%
5515 · Telephone	778.55	1,920.00	(1,141.45)	40.55%
5630 · General Liability Insurance	297.95	805.88	(507.93)	36.97%
5720 · Advertising	0.00	150.00	(150.00)	0.0%
5740 · Dues/Fees	0.00	95.00	(95.00)	0.0%
5825 · Contracted Services	24,000.00	72,000.00	(48,000.00)	33.33%
Total Expense	<u>39,810.35</u>	<u>109,065.48</u>	<u>(69,255.13)</u>	<u>36.5%</u>
Net Income	<u>(39,810.35)</u>	<u>(109,065.48)</u>	<u>69,255.13</u>	<u>36.5%</u>

**14 - Grants
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Expense				
5515 · Telephone	389.30	912.00	(522.70)	42.69%
5740 · Dues/Fees	0.00	540.00	(540.00)	0.0%
5825 · Contracted Services	0.00	50,000.00	(50,000.00)	0.0%
Total Expense	<u>389.30</u>	<u>51,452.00</u>	<u>(51,062.70)</u>	<u>0.76%</u>
Net Income	<u>(389.30)</u>	<u>(51,452.00)</u>	<u>51,062.70</u>	<u>0.76%</u>

**15 - VPSO
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Expense				

5301 · Office Supplies	23.29	500.00	(476.71)	4.66%
5515 · Telephone	446.59	1,100.00	(653.41)	40.6%
7002 · Vehicle Operation	597.41	1,600.00	(1,002.59)	37.34%
7003 · Vehicle Maintenance	86.94	500.00	(413.06)	17.39%
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%
Total 7100 · Boat Expense	0.00	500.00	(500.00)	0.0%
Total Expense	1,154.23	4,200.00	(3,045.77)	27.48%
Net Income	(1,154.23)	(4,200.00)	3,045.77	27.48%

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

	YTD	Budget	\$ Over Budget	% of Budget
Income				
4602 · Rental Revenue	7,500.00	18,000.00	(10,500.00)	41.67%
4309 · Office Landfill	0.00	300.00	(300.00)	0.0%
Total Income	7,500.00	18,300.00	(10,800.00)	40.98%
Expense				
5550 · General Maintenance	0.00	1,500.00	(1,500.00)	0.0%
5551 · Furnace Maintenance	0.00	350.00	(350.00)	0.0%
5610 · Property/Contents Ins.	1,308.15	3,129.00	(1,820.85)	41.81%
Total Expense	1,308.15	4,979.00	(3,670.85)	26.27%
Net Income	6,191.85	13,321.00	(7,129.15)	46.48%

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

	YTD	Budget	\$ Over Budget	% of Budget
Income				
4400 · Vending Machines	401.93	100.00	301.93	401.93%
4602 · Rental Revenue	13,720.00	20,000.00	(6,280.00)	68.6%
Total Income	14,121.93	20,100.00	(5,978.07)	70.26%
Expense				
5001 · Wages	2,373.00	8,774.40	(6,401.40)	27.05%
5010 · Payroll Taxes	205.27	758.99	(553.72)	27.05%
5020 · Workman's Comp. Insurance	160.65	425.56	(264.91)	37.75%
5206 · Sprinkler Maintenance	279.00	900.00	(621.00)	31.0%
5313 · Bank Charges	10.60	500.00	(489.40)	2.12%
5460 · Computer Support	0.00	500.00	(500.00)	0.0%
5510 · Utilities	3,711.51	12,000.00	(8,288.49)	30.93%
5515 · Telephone	589.98	1,416.00	(826.02)	41.67%
5520 · Oil	12,665.18	22,000.00	(9,334.82)	57.57%
5525 · Landfill	0.00	250.00	(250.00)	0.0%
5528 · Water & Sewer Fees	0.00	5,748.00	(5,748.00)	0.0%
5530 · Supplies	813.24	1,500.00	(686.76)	54.22%
5550 · General Maintenance	9,049.59	10,000.00	(950.41)	90.5%
5551 · Furnace Maintenance	0.00	2,000.00	(2,000.00)	0.0%
5610 · Property/Contents Ins.	23,230.10	55,565.00	(32,334.90)	41.81%
5630 · General Liability Insurance	84.85	238.75	(153.90)	35.54%
5744 · Dues/ Fees	280.00	190.00	90.00	147.37%
Total Expense	53,452.97	122,766.70	(69,313.73)	43.54%
Net Income	(39,331.04)	(102,666.70)	63,335.66	38.31%

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4602 · Rental Revenue	936.00	1,000.00	(64.00)	93.6%
Total Income	<u>936.00</u>	<u>1,000.00</u>	<u>(64.00)</u>	<u>93.6%</u>
Expense				
5510 · Utilities	2,012.42	8,000.00	(5,987.58)	25.16%
5520 · Oil	3,215.30	6,000.00	(2,784.70)	53.59%
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	18.36	100.00	(81.64)	18.36%
5550 · General Maintenance	1,085.26	2,500.00	(1,414.74)	43.41%
5551 · Furnace Maintenance	0.00	800.00	(800.00)	0.0%
5610 · Property/Contents Ins.	4,132.70	9,885.00	(5,752.30)	41.81%
Total Expense	<u>10,464.04</u>	<u>33,158.00</u>	<u>(22,693.96)</u>	<u>31.56%</u>
Net Income	<u>(9,528.04)</u>	<u>(32,158.00)</u>	<u>22,629.96</u>	<u>29.63%</u>

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Expense				
5510 · Utilities	512.75	3,000.00	(2,487.25)	17.09%
5530 · Supplies	1,067.49	1,500.00	(432.51)	71.17%
5550 · General Maintenance	0.00	400.00	(400.00)	0.0%
5610 · Property/Contents Ins.	902.20	1,058.00	(155.80)	85.27%
Total Expense	<u>2,482.44</u>	<u>5,958.00</u>	<u>(3,475.56)</u>	<u>41.67%</u>
Net Income	<u>(2,482.44)</u>	<u>(5,958.00)</u>	<u>3,475.56</u>	<u>41.67%</u>

**26 - Carving Center
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4602 · Rental Revenue	1,300.00	600.00	700.00	216.67%
Total Income	<u>1,300.00</u>	<u>600.00</u>	<u>700.00</u>	<u>216.67%</u>
Expense				
5510 · Utilities	1,073.30	5,000.00	(3,926.70)	21.47%
5525 · Landfill	16.75	25.00	(8.25)	67.0%
5528 · Water & Sewer Fees	0.00	5,748.00	(5,748.00)	0.0%
5530 · Supplies	40.97	500.00	(459.03)	8.19%
5550 · General Maintenance	386.56	1,700.00	(1,313.44)	22.74%
5610 · Property/Contents Ins.	941.50	3,352.00	(2,410.50)	28.09%
Total Expense	<u>2,459.08</u>	<u>16,325.00</u>	<u>(13,865.92)</u>	<u>15.06%</u>
Net Income	<u>(1,159.08)</u>	<u>(15,725.00)</u>	<u>14,565.92</u>	<u>7.37%</u>

**27 - Public Safety Building
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Expense				
5510 · Utilities	327.16	1,000.00	(672.84)	32.72%
5520 · Oil	1,093.28	2,600.00	(1,506.72)	42.05%
5525 · Landfill	0.00	150.00	(150.00)	0.0%
5528 · Water & Sewer Fees	0.00	1,512.00	(1,512.00)	0.0%

5550 · General Maintenance	136.93	1,000.00	(863.07)	13.69%
5551 · Furnace Maintenance	0.00	200.00	(200.00)	0.0%
5610 · Property/Contents Ins.	242.60	434.53	(191.93)	55.83%
Total Expense	<u>1,799.97</u>	<u>6,896.53</u>	<u>(5,096.56)</u>	<u>26.1%</u>
Net Income	<u>(1,799.97)</u>	<u>(6,896.53)</u>	<u>5,096.56</u>	<u>26.1%</u>

**28 - Killer Whale Duplex
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4602 · Rental Revenue	11,260.00	24,000.00	(12,740.00)	46.92%
Total Income	<u>11,260.00</u>	<u>24,000.00</u>	<u>(12,740.00)</u>	<u>46.92%</u>
Expense				
5510 · Utilities	0.00	500.00	(500.00)	0.0%
5525 · Landfill	16.75	100.00	(83.25)	16.75%
5550 · General Maintenance	959.35	3,000.00	(2,040.65)	31.98%
5610 · Property/Contents Ins.	1,528.50	3,656.00	(2,127.50)	41.81%
5720 · Advertising	0.00	125.00	(125.00)	0.0%
Total Expense	<u>2,504.60</u>	<u>7,381.00</u>	<u>(4,876.40)</u>	<u>33.93%</u>
Net Income	<u>8,755.40</u>	<u>16,619.00</u>	<u>(7,863.60)</u>	<u>52.68%</u>

**29 - Eagle Ave Duplex
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4309 · Office Landfill	250.00	300.00	(50.00)	
4602 · Rental Revenue	12,750.00	30,600.00	(17,850.00)	41.67%
Total Income	<u>13,000.00</u>	<u>30,900.00</u>	<u>(17,900.00)</u>	<u>42.07%</u>
Expense				
5510 · Utilities	0.00	250.00	(250.00)	0.0%
5550 · General Maintenance	2,158.56	3,000.00	(841.44)	71.95%
5610 · Property/Contents Ins.	1,450.30	3,469.00	(2,018.70)	41.81%
5720 · Advertising	0.00	125.00	(125.00)	0.0%
Total Expense	<u>3,608.86</u>	<u>6,844.00</u>	<u>(3,235.14)</u>	<u>52.73%</u>
Net Income	<u>9,391.14</u>	<u>24,056.00</u>	<u>(14,664.86)</u>	<u>39.04%</u>

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4900 · Tourism Revenue				
4901 · Park Permit Revenue	1,571.45	3,500.00	(1,928.55)	44.9%
4902 · Headcount Fees - Independents	78,823.00	85,000.00	(6,177.00)	92.73%
4904 · Map Revenue	455.00	500.00	(45.00)	91.0%
4905 · Park Fees - Walk Ups	14,685.00	7,000.00	7,685.00	209.79%
Total 4900 · Tourism Revenue	<u>95,534.45</u>	<u>96,000.00</u>	<u>(465.55)</u>	<u>99.52%</u>
Total Income	<u>95,534.45</u>	<u>96,000.00</u>	<u>(465.55)</u>	<u>99.52%</u>
Expense				
5209 · Shed Maintenance	0.00	250.00	(250.00)	0.0%
5301 · Office Supplies	107.85	800.00	(692.15)	13.48%
5313 · Bank Charges	282.52	250.00	32.52	113.01%
5700 · Totem Restoration	0.00	7,500.00	(7,500.00)	0.0%
5720 · Advertising	0.00	750.00	(750.00)	0.0%

Total Expense	<u>390.37</u>	<u>9,550.00</u>	<u>(9,159.63)</u>	<u>4.09%</u>
	<u>95,144.08</u>	<u>86,450.00</u>	<u>8,694.08</u>	<u>110.06%</u>

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Expense				
5402 · Fire Truck Maintenance	0.00	500.00	(500.00)	0.0%
5508 · Equipment Insurance	1,575.85	3,800.00	(2,224.15)	41.47%
5510 · Utilities	161.16	650.00	(488.84)	24.79%
5515 · Telephone	0.00	460.00	(460.00)	0.0%
5520 · Oil	804.34	3,000.00	(2,195.66)	26.81%
5550 · General Maintenance	0.00	1,000.00	(1,000.00)	0.0%
5551 · Furnace Maintenance	0.00	150.00	(150.00)	0.0%
5610 · Property/Contents Ins.	727.75	2,321.00	(1,593.25)	31.36%
5826 · EMS Services	12,000.00	27,000.00	(15,000.00)	44.44%
Total Expense	<u>15,269.10</u>	<u>38,881.00</u>	<u>(23,611.90)</u>	<u>39.27%</u>
Net Income	<u>(15,269.10)</u>	<u>(38,881.00)</u>	<u>23,611.90</u>	<u>39.27%</u>

General Fund Totals

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income	488,785.69	729,293.66	(240,507.97)	67.02%
Total Expense	247,565.10	730,028.75	(406,023.35)	33.91%
Net Income	241,220.59	(735.09)	165,515.38	

Water & Sewer Profit & Loss Budget vs. Actual FY22

	Jul - Nov 22	Budget	\$ Over Budget	% of Budget
Income				
4201 · Water Service Charges	43,705.00	141,600.00	(97,895.00)	30.9%
4202 · Sewer Service Charges	39,529.00	116,163.00	(76,634.00)	34.0%
4203 · Shut Off Fees	0.00	650.00	(650.00)	0.0%
4205 · NSF Fees	0.00	150.00	(150.00)	0.0%
4206 · W&S Late Fees	0.00	500.00	(500.00)	0.0%
4207 · Reconnect Fees	0.00	150.00	(150.00)	0.0%
4208 · W&S Installation Fees	399.45			
4410 · Interest Income	8.50	40.00	(31.50)	21.3%
Total Income	83,641.95	259,253.00	(175,611.05)	32.3%
Gross Profit	83,641.95	259,253.00	(175,611.05)	32.3%
Expense				
5001 · Wages	9,145.00	41,520.00	(32,375.00)	22.0%
5005 · PERS Expense	0.00	9,134.40	(9,134.40)	0.0%
5010 · Payroll Taxes	791.04	3,591.48	(2,800.44)	22.0%
5015 · Health/Life Insurance	0.00	16,511.36	(16,511.36)	0.0%
5020 · Workman's Comp. Insurance	894.35	1,573.61	(679.26)	56.8%
5201 · Chemicals	1,583.02	20,000.00	(18,416.98)	7.9%
5202 · Water Testing Services	4,562.96	11,000.00	(6,437.04)	41.5%
5203 · Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 · Water Testing Supplies	0.00	250.00	(250.00)	0.0%
5207 · Water Plant Maintenance	777.60	6,000.00	(5,222.40)	13.0%
5208 · Booster Station Maint.	(75.03)	1,000.00	(1,075.03)	(7.5)%
5211 · Water System Maintenance	6,661.05	7,000.00	(338.95)	95.2%
5213 · Sewer System Maint.	0.00	5,329.38	(5,329.38)	0.0%
5220 · KGB Fees	(75,000.00)	73,366.56	(148,366.56)	(102.2)%
5301 · Office Supplies	128.10	1,000.00	(871.90)	12.8%
5310 · Postage	302.40	500.00	(197.60)	60.5%
5313 · Bank Charges	1,812.58	5,500.00	(3,687.42)	33.0%
5345 · Senior Exempt Service	0.00	1,512.00	(1,512.00)	0.0%
5460 · Computer Support	0.00	500.00	(500.00)	0.0%
5510 · Utilities	1,612.72	4,500.00	(2,887.28)	35.8%
5511 · Electricity-Booster Station	190.97	750.00	(559.03)	25.5%
5515 · Telephone	1,371.52	5,182.20	(3,810.68)	26.5%
5520 · Oil	0.00	750.00	(750.00)	0.0%
5530 · Supplies	247.44	2,500.00	(2,252.56)	9.9%
5551 · Furnace Maintenance	0.00	700.00	(700.00)	0.0%
5610 · Property/Contents Ins.	156.80	375.00	(218.20)	41.8%
5611 · Ins./Property Water Storage	184.35	441.00	(256.65)	41.8%
5612 · Ins./Property Water Treatment	1,599.15	3,825.00	(2,225.85)	41.8%
5613 · Ins. Property-New Water Plant	3,909.80	9,352.00	(5,442.20)	41.8%
5630 · General Liability Insurance	546.55	1,300.00	(753.45)	42.0%
5740 · Dues/Fees	0.00	750.00	(750.00)	0.0%
5744 · Licenses/Fees	0.00	1,000.00	(1,000.00)	0.0%
5801 · Accounting/Audit	0.00	17,000.00	(17,000.00)	0.0%
5825 · Contracted Services	0.00	500.00	(500.00)	0.0%
6040 · Registration	0.00	450.00	(450.00)	0.0%
7071 · Truck Expense - Chevy	1,319.62	2,500.00	(1,180.38)	52.8%
7073 · Truck Insurance - Chevy	432.90	1,039.00	(606.10)	41.7%
7074 · Truck Maintenance - Chevy	92.62	1,000.00	(907.38)	9.3%
9100 · General Fixed Assets	2,633.06			
Total Expense	(34,119.43)	259,252.99	(293,372.42)	(13.2)%
Net Income	117,761.38	0.01	117,761.37	1,177,613,800.0%

Saxman Seaport
Profit & Loss Budget vs. Actual
 July through November 2022

	Jul - Nov 22	Budget	% of Budget
Ordinary Income/Expense			
Income			
4100 · Income			
4101 · Storage			
4101.01 · Outdoor Storage	3,922.34		
4101.02 · Indoor Storage	108,028.30	500,000.00	21.6%
4101.03 · Moorage	12,485.82	39,000.00	32.0%
Total 4101 · Storage	124,436.46	539,000.00	23.1%
4105 · Electricity	8,268.12	14,500.00	57.0%
4106 · Misc. Income	50.00	400.00	12.5%
Total 4100 · Income	132,754.58	553,900.00	24.0%
4301 · Interest			
4302 · Finance Charges	945.40	250.00	378.2%
4301 · Interest - Other	40.42	75.00	53.9%
Total 4301 · Interest	985.82	325.00	303.3%
44 · Other Revenue			
4402 · Recovery of Bad Debt	0.00	500.00	0.0%
4510 · Bond Premium	585.75	1,405.80	41.7%
Total 44 · Other Revenue	585.75	1,905.80	30.7%
Total Income	134,326.15	556,130.80	24.2%
Gross Profit	134,326.15	556,130.80	24.2%
Expense			
5200 · Public Works Payroll Expenses			
5202 · Payroll Taxes	0.00		
5204 · Health Insurance	0.00	0.00	0.0%
Total 5200 · Public Works Payroll Expenses	0.00	0.00	0.0%
5210 · Finance Payroll Expense			
5211 · Wages	14,104.33	39,444.00	35.8%
5212 · Payroll Taxes Finance	1,147.56	3,411.91	33.6%
5213 · PERS Finance	3,102.96	8,677.68	35.8%
5214 · Health Insurance Finance	5,630.20	16,511.36	34.1%
Total 5210 · Finance Payroll Expense	23,985.05	68,044.95	35.2%
53 · Administrative			
5301 · Office Supplies	0.00	500.00	0.0%
5303 · Contract Services	60.00	5,000.00	1.2%
5304 · Bank Service Charges	356.18	1,000.00	35.6%
5305 · Computer and Internet Expenses	83.07	850.00	9.8%
5306 · Dues and Subscriptions	125.00	150.00	83.3%
5308 · Advertising and Promotion	0.00	250.00	0.0%
5309 · Postage	150.00	400.00	37.5%
Total 53 · Administrative	774.25	8,150.00	9.5%
54 · Insurance Expense			
5401 · General Liability Insurance	412.55	1,073.27	38.4%
5402 · Worker's Compensation	67.80	153.83	44.1%
5403 · Property Insurance	10,152.65	24,263.00	41.8%
Total 54 · Insurance Expense	10,633.00	25,490.10	41.7%
55 · Utilities			
5501 · Electricity	9,838.20	22,100.00	44.5%
5502 · Telephone Expense	795.57	2,000.00	39.8%
5503 · Fuel	0.00	500.00	0.0%
Total 55 · Utilities	10,633.77	24,600.00	43.2%

Saxman Seaport
Profit & Loss Budget vs. Actual
 July through November 2022

	Jul - Nov 22	Budget	% of Budget
56 · Safety & Security	0.00	250.00	0.0%
5710 · Interest Expense	3,250.00	6,875.00	47.3%
59 · Building			
5901 · Operating Supplies	48.00	500.00	9.6%
5902 · Repairs & Maintenance	30,180.80	40,000.00	75.5%
5903 · Dock Repairs	0.00	10,000.00	0.0%
5904 · Equipment Purchases	0.00	250.00	0.0%
Total 59 · Building	30,228.80	50,750.00	59.6%
5913 · Bad Debts	0.00	2,000.00	0.0%
60 · Equipment			
6001 · Repairs and Maintenance	1,615.47	5,000.00	32.3%
6002 · Operating Expense	637.06	400.00	159.3%
Total 60 · Equipment	2,252.53	5,400.00	41.7%
Total Expense	81,757.40	191,560.05	42.7%
Net Ordinary Income	52,568.75	364,570.75	14.4%
Other Income/Expense			
Other Expense			
7500 · Savings Transfer	0.00	324,250.10	0.0%
7501 · Debt Service	5,000.00	5,000.00	100.0%
7800 · Transfer to General Fund	0.00	35,320.65	0.0%
Total Other Expense	5,000.00	364,570.75	1.4%
Net Other Income	-5,000.00	-364,570.75	1.4%
Net Income	47,568.75	0.00	100.0%

**Saxman Seaport
Balance Sheet
As of November 30, 2022**

	Nov 30, 22	Nov 30, 21
ASSETS		
Current Assets		
Checking/Savings		
11021 · Operating Account	58,424.03	87,769.51
11022 · 1st Bank Savings	39,699.13	34,175.30
11024 · Northrim Bank	18,141.18	18,136.66
11025 · Bond Reserve Account	16,000.00	16,000.00
Total Checking/Savings	132,264.34	156,081.47
Accounts Receivable		
11041 · Accounts Receivable	6,677.68	13,148.28
Total Accounts Receivable	6,677.68	13,148.28
Other Current Assets		
11042 · Allowance for Doubtful Accounts	-684.45	-684.45
12999 · Undeposited Funds	1,729.05	4,793.80
Total Other Current Assets	1,044.60	4,109.35
Total Current Assets	139,986.62	173,339.10
Fixed Assets		
1200 · Fixed Assets		
1201 · Buildings and Structures	4,703,450.90	4,703,450.90
1202 · Land & Improvements	153,426.97	153,426.97
1203 · Furniture and Equipment	37,699.47	37,699.47
1204 · Accumulated Depreciation	-3,233,735.03	-3,146,695.03
Total 1200 · Fixed Assets	1,660,842.31	1,747,882.31
Total Fixed Assets	1,660,842.31	1,747,882.31
Other Assets		
1400 · Deferred Outflows-Pension	62,512.00	62,512.00
1402 · Prepaid Insurance	14,886.23	0.00
Total Other Assets	77,398.23	62,512.00
TOTAL ASSETS	1,878,227.16	1,983,733.41
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2101 · Accounts Payable	0.00	6,805.31
Total Accounts Payable	0.00	6,805.31
Other Current Liabilities		
2102 · Payroll Liabilities		
21022 · Payroll Taxes - State	-5.76	0.00
21023 · PERS	0.00	2,141.29
21024 · Health insurance Payable	76.44	0.00
2102 · Payroll Liabilities - Other	1,984.26	0.00
Total 2102 · Payroll Liabilities	2,054.94	2,141.29
2103 · Sales Tax Payable	323.80	1,224.96
2200 · Tenant Security Deposits Held	8,503.25	14,779.43
2203 · Due To/From City of Saxman	14.06	28,414.06
2900 · Net Pension Obligation	153,692.00	153,692.00
2901 · Net OPEB liability	4,513.00	4,513.00
2950 · Deferred Inflows-Pension	8,386.00	8,386.00
Total Other Current Liabilities	177,487.05	213,150.74
Total Current Liabilities	177,487.05	219,956.05

**Saxman Seaport
Balance Sheet
As of November 30, 2022**

	Nov 30, 22	Nov 30, 21
Long Term Liabilities		
2501 · Bond Loan Payable	135,000.00	135,000.00
2510 · Amortizable Bond Premium	15,121.85	16,527.65
Total Long Term Liabilities	150,121.85	151,527.65
Total Liabilities	327,608.90	371,483.70
Equity		
3200 · Opening Balance Equity	-16,419.00	-16,419.00
3201 · Retained Earnings	1,519,468.51	1,625,414.30
Net Income	47,568.75	3,254.41
Total Equity	1,550,618.26	1,612,249.71
TOTAL LIABILITIES & EQUITY	1,878,227.16	1,983,733.41

**Saxman Seaport
 Balance Sheet
 As of November 30, 2022**

	\$ Change
ASSETS	
Current Assets	
Checking/Savings	
11021 · Operating Account	-29,345.48
11022 · 1st Bank Savings	5,523.83
11024 · Northrim Bank	4.52
11025 · Bond Reserve Account	0.00
Total Checking/Savings	-23,817.13
Accounts Receivable	
11041 · Accounts Receivable	-6,470.60
Total Accounts Receivable	-6,470.60
Other Current Assets	
11042 · Allowance for Doubtful Accounts	0.00
12999 · Undeposited Funds	-3,064.75
Total Other Current Assets	-3,064.75
Total Current Assets	-33,352.48
Fixed Assets	
1200 · Fixed Assets	
1201 · Buildings and Structures	0.00
1202 · Land & Improvements	0.00
1203 · Furniture and Equipment	0.00
1204 · Accumulated Depreciation	-87,040.00
Total 1200 · Fixed Assets	-87,040.00
Total Fixed Assets	-87,040.00
Other Assets	
1400 · Deferred Outflows-Pension	0.00
1402 · Prepaid Insurance	14,886.23
Total Other Assets	14,886.23
TOTAL ASSETS	-105,506.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2101 · Accounts Payable	-6,805.31
Total Accounts Payable	-6,805.31
Other Current Liabilities	
2102 · Payroll Liabilities	
21022 · Payroll Taxes - State	-5.76
21023 · PERS	-2,141.29
21024 · Health insurance Payable	76.44
2102 · Payroll Liabilities - Other	1,984.26
Total 2102 · Payroll Liabilities	-86.35
2103 · Sales Tax Payable	-901.16
2200 · Tenant Security Deposits Held	-6,276.18
2203 · Due To/From City of Saxman	-28,400.00
2900 · Net Pension Obligation	0.00
2901 · Net OPEB liability	0.00
2950 · Deferred Inflows-Pension	0.00
Total Other Current Liabilities	-35,663.69
Total Current Liabilities	-42,469.00

Saxman Seaport
Balance Sheet
 As of November 30, 2022

	\$ Change
Long Term Liabilities	
2501 · Bond Loan Payable	0.00
2510 · Amortizable Bond Premium	-1,405.80
Total Long Term Liabilities	-1,405.80
Total Liabilities	-43,874.80
Equity	
3200 · Opening Balance Equity	0.00
3201 · Retained Earnings	-105,945.79
Net Income	44,314.34
Total Equity	-61,631.45
TOTAL LIABILITIES & EQUITY	-105,506.25

8:22 AM

12/13/22

Accrual Basis

Saxman Seaport
Balance Sheet
As of November 30, 2022

Item 3.

Filters applied on this Report:

Date: Custom

City of Saxman
Cash Accounts
As of November 30, 2022

	<u>Nov 30, 22</u>	<u>Nov 30, 21</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
01.1010 · General Fund Checking	742,358.52	198,593.41	543,765.11
01.1011 · Northrim Payroll	283.51	940.14	-656.63
01.1025 · Credit Card Account	97,567.69	55,727.40	41,840.29
10.1010 · Water & Sewer Checking	215,572.41	193,191.34	22,381.07
10.1011 · W&S Reserve Checking	33,135.49	33,117.37	18.12
88.1010 · CARES Act Checking	0.02	1,352.19	-1,352.17
Total Checking/Savings	<u>1,088,917.64</u>	<u>482,921.85</u>	<u>605,995.79</u>
Total Current Assets	<u>1,088,917.64</u>	<u>482,921.85</u>	<u>605,995.79</u>
TOTAL ASSETS	<u>1,088,917.64</u>	<u>482,921.85</u>	<u>605,995.79</u>
LIABILITIES & EQUITY	0.00	0.00	0.00

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12/13/22

Accrual Basis

City of Saxman
Cash Accounts
As of November 30, 2022

Item 4.

Filters applied on this Report:

Account: Multiple accounts...

Date: Last Month