



**City of Saxman
Finance Meeting
August 21, 2023
4:00 PM**

AGENDA

Call to Order

Roll Call

Public Comments

FY24 Financials

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

New Business

5. Auditor RFP
Background: Presentation of a draft RFP for a new auditor for the Council's review.

Adjournment

2:25 PM

**City of Saxman Fund 00 General Fund
Profit & Loss Budget vs. Actual
July 2023**

08/16/23

Accrual Basis

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4200 · Operating Revenue State of AK	0.00	60,000.00	-60,000.00	0.0%
4500 · Sales Tax Revenue	66,641.25	746,735.40	-680,094.15	8.9%
4601 · Misc. Office Revenue	0.00	1,000.00	-1,000.00	0.0%
4603 · Admin Fees	497.73	27,000.00	-26,502.27	1.8%
4620 · Tourism Annual Fee CFT	0.00	40,000.00	-40,000.00	0.0%
4621 · Head Count Fees CFT	17,814.00	60,000.00	-42,186.00	29.7%
4700 · Head Start Lease	0.00	4,000.00	-4,000.00	0.0%
4701 · Dockside Lease	469.48	6,000.00	-5,530.52	7.8%
4771 · Citation Penalties	0.00	250.00	-250.00	0.0%
Total Income	85,422.46	944,985.40	-859,562.94	9.0%
Gross Profit	85,422.46	944,985.40	-859,562.94	9.0%
Expense				
5301 · Office Supplies	57.95	3,500.00	-3,442.05	1.7%
5302 · Copier Service	0.00	1,000.00	-1,000.00	0.0%
5310 · Postage	37.51	1,000.00	-962.49	3.8%
5313 · Bank Charges	272.21	1,500.00	-1,227.79	18.1%
5460 · Computer Support	89.69	7,000.00	-6,910.31	1.3%
5515 · Telephone	0.00	1,200.00	-1,200.00	0.0%
5700 · Totem Restoration	0.00	15,000.00	-15,000.00	0.0%
5720 · Advertising	0.00	500.00	-500.00	0.0%
5740 · Dues/Fees	478.22	1,500.00	-1,021.78	31.9%
5742 · Subscriptions & Publications	1.99	600.00	-598.01	0.3%
5745 · Business Development/Meals	0.00	300.00	-300.00	0.0%
5801 · Accounting/Audit	0.00	15,000.00	-15,000.00	0.0%
5820 · Legal Services	0.00	2,500.00	-2,500.00	0.0%
5825 · Contracted Services	0.00	1,000.00	-1,000.00	0.0%
5827 · Municode	0.00	4,200.00	-4,200.00	0.0%
6015 · Alaska Municipal League	0.00	1,200.00	-1,200.00	0.0%
7010 · Interest Expense	0.00	3,500.00	-3,500.00	0.0%
7800 · Transfers Out	5,269.41	36,435.00	-31,165.59	14.5%
7802 · Transfer to Seaport	0.00	59,108.83	-59,108.83	0.0%
7803 · Transfer to W&S	0.00	27,069.66	-27,069.66	0.0%
Total Expense	6,206.98	183,113.49	-176,906.51	3.4%
Net Ordinary Income	79,215.48	761,871.91	-682,656.43	10.4%
Other Income/Expense				
Other Income				
4805 · CPV Funds FY19 - Totem Restore	0.00	15,000.00	-15,000.00	0.0%
Total Other Income	0.00	15,000.00	-15,000.00	0.0%
Net Other Income	0.00	15,000.00	-15,000.00	0.0%
Net Income	79,215.48	776,871.91	-697,656.43	10.2%

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 08/16/23
 Accrual Basis

**City of Saxman Fund 03 Deputy Clerk
 Profit & Loss Budget vs. Actual
 July 2023**

	<u>Jul 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
5001 · Wages	2,338.37	60,320.00	-57,981.63	3.9%
5005 · PERS Expense	514.44	13,270.40	-12,755.96	3.9%
5010 · Payroll Taxes	193.55	5,217.68	-5,024.13	3.7%
5015 · Health/Life Insurance	0.00	16,511.40	-16,511.40	0.0%
5020 · Workman's Comp. Insurance	0.00	235.25	-235.25	0.0%
5301 · Office Supplies	46.43	1,000.00	-953.57	4.6%
5460 · Computer Support	0.00	750.00	-750.00	0.0%
5515 · Telephone	0.00	1,000.00	-1,000.00	0.0%
5630 · General Liability Insurance	0.00	1,641.31	-1,641.31	0.0%
5740 · Dues/Fees	250.00	1,000.00	-750.00	25.0%
6010 · Travel - Transportation/Lodging	632.80	3,500.00	-2,867.20	18.1%
6011 · Travel - Per Diem	355.50	500.00	-144.50	71.1%
6040 · Registration	0.00	1,400.00	-1,400.00	0.0%
Total Expense	4,331.09	106,346.04	-102,014.95	4.1%
Net Ordinary Income	-4,331.09	-106,346.04	102,014.95	4.1%
Net Income	-4,331.09	-106,346.04	102,014.95	4.1%

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**City of Saxman Fund 04 City Administrator
Profit & Loss Budget vs. Actual
July 2023**

08/16/23

Accrual Basis

	<u>Jul 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
5001 · Wages	0.00	130,000.00	-130,000.00	0.0%
5005 · PERS Expense	0.00	28,600.00	-28,600.00	0.0%
5010 · Payroll Taxes	0.00	11,245.00	-11,245.00	0.0%
5015 · Health/Life Insurance	0.00	18,350.00	-18,350.00	0.0%
5020 · Workman's Comp. Insurance	0.00	559.00	-559.00	0.0%
5301 · Office Supplies	0.00	1,000.00	-1,000.00	0.0%
5460 · Computer Support	0.00	750.00	-750.00	0.0%
5515 · Telephone	0.00	1,450.00	-1,450.00	0.0%
5630 · General Liability Insurance	0.00	4,392.70	-4,392.70	0.0%
5740 · Dues/Fees	410.00	1,000.00	-590.00	41.0%
6010 · Travel - Transportation/Lodging	632.80	3,500.00	-2,867.20	18.1%
6011 · Travel - Per Diem	355.50	2,500.00	-2,144.50	14.2%
6040 · Registration	0.00	1,400.00	-1,400.00	0.0%
Total Expense	<u>1,398.30</u>	<u>204,746.70</u>	<u>-203,348.40</u>	<u>0.7%</u>
Net Ordinary Income	<u>-1,398.30</u>	<u>-204,746.70</u>	<u>203,348.40</u>	<u>0.7%</u>
Net Income	<u><u>-1,398.30</u></u>	<u><u>-204,746.70</u></u>	<u><u>203,348.40</u></u>	<u><u>0.7%</u></u>

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 08/16/23
 Accrual Basis

**City of Saxman Fund 05 Public Works
 Profit & Loss Budget vs. Actual
 July 2023**

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
5001 · Wages	3,410.00	43,680.00	-40,270.00	7.8%
5002 · Temporary Hire	0.00	27,500.00	-27,500.00	0.0%
5005 · PERS Expense	380.60	0.00	380.60	100.0%
5010 · Payroll Taxes	280.36	6,121.48	-5,841.12	4.6%
5020 · Workman's Comp. Insurance	0.00	4,818.89	-4,818.89	0.0%
5301 · Office Supplies	0.00	500.00	-500.00	0.0%
5460 · Computer Support	0.00	500.00	-500.00	0.0%
5505 · Equipment	0.00	1,000.00	-1,000.00	0.0%
5506 · Grounds Supplies	0.00	1,000.00	-1,000.00	0.0%
5513 · COS Street Lights	0.00	10,500.00	-10,500.00	0.0%
5515 · Telephone	20.00	600.00	-580.00	3.3%
5525 · Landfill	0.00	250.00	-250.00	0.0%
5630 · General Liability Insurance	0.00	2,405.17	-2,405.17	0.0%
5800 · Towing Fees	0.00	1,500.00	-1,500.00	0.0%
7002 · Vehicle Operation	0.00	3,000.00	-3,000.00	0.0%
7003 · Vehicle Maintenance	0.00	2,500.00	-2,500.00	0.0%
7004 · Vehicle Insurance	0.00	1,297.00	-1,297.00	0.0%
Total Expense	<u>4,090.96</u>	<u>107,172.54</u>	<u>-103,081.58</u>	<u>3.8%</u>
Net Ordinary Income	<u>-4,090.96</u>	<u>-107,172.54</u>	<u>103,081.58</u>	<u>3.8%</u>
Net Income	<u><u>-4,090.96</u></u>	<u><u>-107,172.54</u></u>	<u><u>103,081.58</u></u>	<u><u>3.8%</u></u>

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08/16/23

Accrual Basis

City of Saxman Fund 06 Roads Profit & Loss Budget vs. Actual July 2023

	<u>Jul 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
5210 · Road Maintenance	0.00	4,500.00	-4,500.00	0.0%
5212 · Snow Plow/Sander Maintenance	0.00	3,000.00	-3,000.00	0.0%
5508 · Equipment Insurance	0.00	267.00	-267.00	0.0%
6000 · Road Supplies	0.00	15,000.00	-15,000.00	0.0%
7072 · Loader Expenses	398.70	18,000.00	-17,601.30	2.2%
Total Expense	<u>398.70</u>	<u>40,767.00</u>	<u>-40,368.30</u>	<u>1.0%</u>
Net Ordinary Income	<u>-398.70</u>	<u>-40,767.00</u>	<u>40,368.30</u>	<u>1.0%</u>
Net Income	<u><u>-398.70</u></u>	<u><u>-40,767.00</u></u>	<u><u>40,368.30</u></u>	<u><u>1.0%</u></u>

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08/16/23

Accrual Basis

**City of Saxman Fund 07 Mayor
Profit & Loss Budget vs. Actual
July 2023**

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
5001 · Wages	1,985.00	7,800.00	-5,815.00	25.4%
5010 · Payroll Taxes	143.52	670.80	-527.28	21.4%
5020 · Workman's Comp. Insurance	0.00	33.54	-33.54	0.0%
5515 · Telephone	60.00	480.00	-420.00	12.5%
5630 · General Liability Insurance	0.00	263.56	-263.56	0.0%
5740 · Dues/Fees	0.00	250.00	-250.00	0.0%
6010 · Travel - Transportation/Lodging	729.77	3,000.00	-2,270.23	24.3%
6011 · Travel - Per Diem	355.50	1,500.00	-1,144.50	23.7%
6019 · AML Mayor's Association	50.00	100.00	-50.00	50.0%
6040 · Registration	0.00	650.00	-650.00	0.0%
Total Expense	3,323.79	14,747.90	-11,424.11	22.5%
Net Ordinary Income	-3,323.79	-14,747.90	11,424.11	22.5%
Net Income	-3,323.79	-14,747.90	11,424.11	22.5%

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08/16/23

Accrual Basis

**City of Saxman Fund 09 Council
Profit & Loss Budget vs. Actual
July 2023**

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
5001 · Wages	6,325.00	18,000.00	-11,675.00	35.1%
5010 · Payroll Taxes	483.87	1,548.00	-1,064.13	31.3%
5020 · Workman's Comp. Insurance	0.00	77.40	-77.40	0.0%
5515 · Telephone	0.00	200.00	-200.00	0.0%
5630 · General Liability Insurance	0.00	608.22	-608.22	0.0%
5730 · Election Costs	0.00	1,000.00	-1,000.00	0.0%
5740 · Dues/Fees	100.00	250.00	-150.00	40.0%
5745 · Business Development/Meals	0.00	600.00	-600.00	0.0%
5901 · Retreat Expense	0.00	200.00	-200.00	0.0%
Total Expense	<u>6,908.87</u>	<u>22,483.62</u>	<u>-15,574.75</u>	<u>30.7%</u>
Net Ordinary Income	<u>-6,908.87</u>	<u>-22,483.62</u>	<u>15,574.75</u>	<u>30.7%</u>
Net Income	<u><u>-6,908.87</u></u>	<u><u>-22,483.62</u></u>	<u><u>15,574.75</u></u>	<u><u>30.7%</u></u>

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08/16/23

Accrual Basis

**City of Saxman Fund 13 Finance
Profit & Loss Budget vs. Actual
July 2023**

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
5001 · Wages	2,762.75	33,280.00	-30,517.25	8.3%
5010 · Payroll Taxes	238.97	2,878.72	-2,639.75	8.3%
5020 · Workman's Comp. Insurance	0.00	143.10	-143.10	0.0%
5301 · Office Supplies	41.98	1,000.00	-958.02	4.2%
5460 · Computer Support	0.00	400.00	-400.00	0.0%
5515 · Telephone	40.00	2,580.00	-2,540.00	1.6%
5630 · General Liability Insurance	0.00	1,124.53	-1,124.53	0.0%
5720 · Advertising	0.00	150.00	-150.00	0.0%
5740 · Dues/Fees	0.00	150.00	-150.00	0.0%
5825 · Contracted Services	0.00	72,000.00	-72,000.00	0.0%
6010 · Travel - Transportation/Lodging	0.00	1,000.00	-1,000.00	0.0%
6011 · Travel - Per Diem	0.00	730.00	-730.00	0.0%
Total Expense	3,083.70	115,436.35	-112,352.65	2.7%
Net Ordinary Income	-3,083.70	-115,436.35	112,352.65	2.7%
Net Income	-3,083.70	-115,436.35	112,352.65	2.7%

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08/16/23

Accrual Basis

City of Saxman Fund 14 Grants Profit & Loss Budget vs. Actual July 2023

	<u>Jul 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
5515 · Telephone	0.00	1,080.00	-1,080.00	0.0%
5740 · Dues/Fees	0.00	500.00	-500.00	0.0%
5825 · Contracted Services	0.00	25,000.00	-25,000.00	0.0%
Total Expense	<u>0.00</u>	<u>26,580.00</u>	<u>-26,580.00</u>	<u>0.0%</u>
Net Ordinary Income	<u>0.00</u>	<u>-26,580.00</u>	<u>26,580.00</u>	<u>0.0%</u>
Net Income	<u>0.00</u>	<u>-26,580.00</u>	<u>26,580.00</u>	<u>0.0%</u>

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 08/16/23
 Accrual Basis

City of Saxman Fund 15 VPSO
Profit & Loss Budget vs. Actual
July 2023

	<u>Jul 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
5301 · Office Supplies	0.00	400.00	-400.00	0.0%
5515 · Telephone	0.00	1,300.00	-1,300.00	0.0%
6005 · Housing Stipend	0.00	8,400.00	-8,400.00	0.0%
7002 · Vehicle Operation	0.00	1,600.00	-1,600.00	0.0%
7003 · Vehicle Maintenance	0.00	500.00	-500.00	0.0%
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	<u>0.00</u>	<u>500.00</u>	<u>-500.00</u>	<u>0.0%</u>
Total Expense	<u>0.00</u>	<u>12,700.00</u>	<u>-12,700.00</u>	<u>0.0%</u>
Net Ordinary Income	<u>0.00</u>	<u>-12,700.00</u>	<u>12,700.00</u>	<u>0.0%</u>
Net Income	<u>0.00</u>	<u>-12,700.00</u>	<u>12,700.00</u>	<u>0.0%</u>

**City of Saxman Fund 20 Old City Hall
Profit & Loss Budget vs. Actual
July 2023**

	<u>Jul 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4602 · Rental Revenue	1,500.00	18,000.00	-16,500.00	8.3%
Total Income	<u>1,500.00</u>	<u>18,000.00</u>	<u>-16,500.00</u>	<u>8.3%</u>
Gross Profit	1,500.00	18,000.00	-16,500.00	8.3%
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.	0.00	3,766.00	-3,766.00	0.0%
Total Expense	<u>0.00</u>	<u>5,616.00</u>	<u>-5,616.00</u>	<u>0.0%</u>
Net Ordinary Income	<u>1,500.00</u>	<u>12,384.00</u>	<u>-10,884.00</u>	<u>12.1%</u>
Net Income	<u><u>1,500.00</u></u>	<u><u>12,384.00</u></u>	<u><u>-10,884.00</u></u>	<u><u>12.1%</u></u>

City of Saxman Fund 22 Community Hall
Profit & Loss Budget vs. Actual
July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4400 · Vending Machines	0.00	650.00	-650.00	0.0%
4602 · Rental Revenue	0.00	25,000.00	-25,000.00	0.0%
Total Income	<u>0.00</u>	<u>25,650.00</u>	<u>-25,650.00</u>	<u>0.0%</u>
Gross Profit	0.00	25,650.00	-25,650.00	0.0%
Expense				
5001 · Wages	98.00	8,774.40	-8,676.40	1.1%
5010 · Payroll Taxes	8.49	758.99	-750.50	1.1%
5020 · Workman's Comp. Insurance	0.00	408.89	-408.89	0.0%
5206 · Sprinkler Maintenance	0.00	31,000.00	-31,000.00	0.0%
5313 · Bank Charges	0.00	500.00	-500.00	0.0%
5460 · Computer Support	0.00	500.00	-500.00	0.0%
5510 · Utilities	0.00	12,000.00	-12,000.00	0.0%
5515 · Telephone	0.00	1,500.00	-1,500.00	0.0%
5520 · Oil	1,791.58	40,000.00	-38,208.42	4.5%
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	594.29	2,200.00	-1,605.71	27.0%
5550 · General Maintenance	0.00	30,000.00	-30,000.00	0.0%
5551 · Furnace Maintenance	0.00	2,000.00	-2,000.00	0.0%
5610 · Property/Contents Ins.	0.00	66,869.00	-66,869.00	0.0%
5630 · General Liability Insurance	0.00	296.49	-296.49	0.0%
5740 · Dues/Fees	0.00	300.00	-300.00	0.0%
Total Expense	<u>2,492.36</u>	<u>203,105.77</u>	<u>-200,613.41</u>	<u>1.2%</u>
Net Ordinary Income	<u>-2,492.36</u>	<u>-177,455.77</u>	<u>174,963.41</u>	<u>1.4%</u>
Net Income	<u><u>-2,492.36</u></u>	<u><u>-177,455.77</u></u>	<u><u>174,963.41</u></u>	<u><u>1.4%</u></u>

**City of Saxman Fund 24 Tribal Hall
Profit & Loss Budget vs. Actual
July 2023**

Item 1.

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4602 · Rental Revenue	0.00	1,500.00	-1,500.00	0.0%
Total Income	0.00	1,500.00	-1,500.00	0.0%
Gross Profit	0.00	1,500.00	-1,500.00	0.0%
Expense				
5510 · Utilities	0.00	6,000.00	-6,000.00	0.0%
5520 · Oil	0.00	14,000.00	-14,000.00	0.0%
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	0.00	150.00	-150.00	0.0%
5550 · General Maintenance	0.00	2,500.00	-2,500.00	0.0%
5551 · Furnace Maintenance	0.00	2,000.00	-2,000.00	0.0%
5610 · Property/Contents Ins.	0.00	11,896.00	-11,896.00	0.0%
Total Expense	0.00	42,419.00	-42,419.00	0.0%
Net Ordinary Income	0.00	-40,919.00	40,919.00	0.0%
Net Income	0.00	-40,919.00	40,919.00	0.0%

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City of Saxman Fund 25 Outside Restrooms Profit & Loss Budget vs. Actual July 2023

08/16/23

Accrual Basis

	<u>Jul 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
5510 · Utilities	0.00	1,500.00	-1,500.00	0.0%
5530 · Supplies	134.50	1,700.00	-1,565.50	7.9%
5550 · General Maintenance	0.00	400.00	-400.00	0.0%
5610 · Property/Contents Ins.	0.00	2,597.00	-2,597.00	0.0%
Total Expense	<u>134.50</u>	<u>6,197.00</u>	<u>-6,062.50</u>	<u>2.2%</u>
Net Ordinary Income	<u>-134.50</u>	<u>-6,197.00</u>	<u>6,062.50</u>	<u>2.2%</u>
Net Income	<u><u>-134.50</u></u>	<u><u>-6,197.00</u></u>	<u><u>6,062.50</u></u>	<u><u>2.2%</u></u>

City of Saxman Fund 26 Carving Center
Profit & Loss Budget vs. Actual
July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4602 · Rental Revenue	100.00	1,200.00	-1,100.00	8.3%
Total Income	100.00	1,200.00	-1,100.00	8.3%
Gross Profit	100.00	1,200.00	-1,100.00	8.3%
Expense				
5510 · Utilities	0.00	3,000.00	-3,000.00	0.0%
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	0.00	500.00	-500.00	0.0%
5550 · General Maintenance	550.00	2,000.00	-1,450.00	27.5%
5610 · Property/Contents Ins.	0.00	2,711.00	-2,711.00	0.0%
Total Expense	550.00	13,984.00	-13,434.00	3.9%
Net Ordinary Income	-450.00	-12,784.00	12,334.00	3.5%
Net Income	-450.00	-12,784.00	12,334.00	3.5%

**City of Saxman Fund 27 Public Safety Bldg
Profit & Loss Budget vs. Actual
July 2023**

Item 1.

	<u>Jul 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
5510 · Utilities	0.00	1,200.00	-1,200.00	0.0%
5520 · Oil	0.00	6,000.00	-6,000.00	0.0%
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	0.00	1,500.00	-1,500.00	0.0%
5551 · Furnace Maintenance	0.00	250.00	-250.00	0.0%
5610 · Property/Contents Ins.	0.00	699.00	-699.00	0.0%
Total Expense	<u>0.00</u>	<u>11,311.00</u>	<u>-11,311.00</u>	<u>0.0%</u>
Net Ordinary Income	<u>0.00</u>	<u>-11,311.00</u>	<u>11,311.00</u>	<u>0.0%</u>
Net Income	<u><u>0.00</u></u>	<u><u>-11,311.00</u></u>	<u><u>11,311.00</u></u>	<u><u>0.0%</u></u>

**City of Saxman Fund 28 THHP Duplex
Profit & Loss Budget vs. Actual
July 2023**

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4309 · Office Landfill	0.00	600.00	-600.00	0.0%
4602 · Rental Revenue	2,550.00	30,600.00	-28,050.00	8.3%
Total Income	<u>2,550.00</u>	<u>31,200.00</u>	<u>-28,650.00</u>	<u>8.2%</u>
Gross Profit	2,550.00	31,200.00	-28,650.00	8.2%
Expense				
5510 · Utilities	0.00	500.00	-500.00	0.0%
5525 · Landfill	0.00	100.00	-100.00	0.0%
5550 · General Maintenance	300.96	5,000.00	-4,699.04	6.0%
5610 · Property/Contents Ins.	0.00	4,400.00	-4,400.00	0.0%
5720 · Advertising	0.00	125.00	-125.00	0.0%
Total Expense	<u>300.96</u>	<u>10,125.00</u>	<u>-9,824.04</u>	<u>3.0%</u>
Net Ordinary Income	<u>2,249.04</u>	<u>21,075.00</u>	<u>-18,825.96</u>	<u>10.7%</u>
Net Income	<u><u>2,249.04</u></u>	<u><u>21,075.00</u></u>	<u><u>-18,825.96</u></u>	<u><u>10.7%</u></u>

City of Saxman Fund 29 AHFC Duplex
Profit & Loss Budget vs. Actual
July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4309 · Office Landfill	25.00	600.00	-575.00	4.2%
4602 · Rental Revenue	1,100.00	30,600.00	-29,500.00	3.6%
Total Income	1,125.00	31,200.00	-30,075.00	3.6%
Gross Profit	1,125.00	31,200.00	-30,075.00	3.6%
Expense				
5510 · Utilities	-139.37	500.00	-639.37	-27.9%
5550 · General Maintenance	4,735.47	5,000.00	-264.53	94.7%
5610 · Property/Contents Ins.	0.00	4,175.00	-4,175.00	0.0%
5720 · Advertising	0.00	125.00	-125.00	0.0%
Total Expense	4,596.10	9,800.00	-5,203.90	46.9%
Net Ordinary Income	-3,471.10	21,400.00	-24,871.10	-16.2%
Net Income	-3,471.10	21,400.00	-24,871.10	-16.2%

City of Saxman Fund 32 Tours
Profit & Loss Budget vs. Actual
 July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4900 · Tourism Revenue				
4901 · Park Permit Revenue	0.00	9,000.00	-9,000.00	0.0%
4902 · Headcount Fees - Independents	75.00	140,000.00	-139,925.00	0.1%
4904 · Map Revenue	0.00	1,000.00	-1,000.00	0.0%
4905 · Park Fees - Walk Ups	410.00	26,000.00	-25,590.00	1.6%
Total 4900 · Tourism Revenue	485.00	176,000.00	-175,515.00	0.3%
Total Income	485.00	176,000.00	-175,515.00	0.3%
Gross Profit	485.00	176,000.00	-175,515.00	0.3%
Expense				
5209 · Shed Maintenance	0.00	2,500.00	-2,500.00	0.0%
5301 · Office Supplies	0.00	800.00	-800.00	0.0%
5313 · Bank Charges	14.95	750.00	-735.05	2.0%
5720 · Advertising	0.00	1,500.00	-1,500.00	0.0%
Total Expense	14.95	5,550.00	-5,535.05	0.3%
Net Ordinary Income	470.05	170,450.00	-169,979.95	0.3%
Net Income	470.05	170,450.00	-169,979.95	0.3%

**City of Saxman Fund 34 Fire Dept
Profit & Loss Budget vs. Actual
July 2023**

Item 1.

	<u>Jul 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
5402 · Fire Truck Maintenance	0.00	500.00	-500.00	0.0%
5508 · Equipment Insurance	0.00	3,800.00	-3,800.00	0.0%
5510 · Utilities	0.00	800.00	-800.00	0.0%
5515 · Telephone	0.00	460.00	-460.00	0.0%
5550 · General Maintenance	0.00	11,000.00	-11,000.00	0.0%
5551 · Furnace Maintenance	0.00	500.00	-500.00	0.0%
5610 · Property/Contents Ins.	0.00	2,096.00	-2,096.00	0.0%
5826 · EMS Services	3,000.00	36,000.00	-33,000.00	8.3%
6040 · Registration	0.00	10.00	-10.00	0.0%
Total Expense	<u>3,000.00</u>	<u>55,166.00</u>	<u>-52,166.00</u>	<u>5.4%</u>
Net Ordinary Income	<u>-3,000.00</u>	<u>-55,166.00</u>	<u>52,166.00</u>	<u>5.4%</u>
Net Income	<u><u>-3,000.00</u></u>	<u><u>-55,166.00</u></u>	<u><u>52,166.00</u></u>	<u><u>5.4%</u></u>

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08/16/23
Accrual Basis

City of Saxman
Balance Sheet
As of July 31, 2023

	Jul 31, 23
ASSETS	
Current Assets	
Checking/Savings	
01.1010 · General Fund Checking	418,171.95
01.1011 · Northrim Payroll	10,640.59
01.1025 · Credit Card Account	135,447.15
10.1010 · Water & Sewer Checking	191,097.94
10.1011 · W&S Reserve Checking	51,062.95
88.1010 · CARES Act Checking	0.02
Total Checking/Savings	806,420.60
Accounts Receivable	
01.1350 · Accounts Receivable - GF	
01.1351 · Allowance for Doubtful Accounts	-869.97
01.1350 · Accounts Receivable - GF - Other	70,543.49
Total 01.1350 · Accounts Receivable - GF	69,673.52
01.1360 · CFC Tour Accounts Receivable	300.00
10.1300 · W&S Accounts Receivable	-4,774.62
Total Accounts Receivable	65,198.90
Other Current Assets	
01.1200 · Undeposited Funds	9,143.00
12100 · Inventory Asset	761.13
96.1400 · Deferred Outflows Pension Fund	55,370.00
Total Other Current Assets	65,274.13
Total Current Assets	936,893.63
Fixed Assets	
10.1800 · Buildings	1,198,196.35
10.1801 · DEC Water & Sewer Improvements	454,511.95
10.1802 · Water Reservoir	750,505.00
10.1803 · Equipment/Water/Sewer	2,474,224.15
10.1804 · W&S General Fixed Assets	425,000.00
10.1805 · Water/Sewer Infrastructure	3,103,933.50
10.1899 · W&S Accumulated Depreciation	-3,658,706.28
98.9701 · Buildings General Fund	9,848,246.44
98.9705 · Equipment General Fund	487,381.24
98.9710 · Vehicles General Fund	239,333.89
98.9715 · Improvements	1,019,673.41
98.9720 · Work In Progress - General Fund	147,850.74
98.9721 · Land	934,050.00
98.9722 · Tidelands	617,008.00
98.9730 · Accumulated Depreciation	-4,239,541.11
Total Fixed Assets	13,801,667.28
Other Assets	
01.1151 · Petty Cash Community Center	300.00
1355 · Leases Receivable	43,873.00
2000 · Suspense	531.54
2100 · Passthrough Activity	213.44
99.9920 · Amt to be provided Duplex #2	166,566.92
99.9924 · Amt to be Provided FB 1018961	346,037.44
Total Other Assets	557,522.34
TOTAL ASSETS	15,296,083.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
01.2100 · Accounts Payable General Fund	40,902.23

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08/16/23
Accrual Basis

City of Saxman
Balance Sheet
As of July 31, 2023

	Jul 31, 23
10.2100 · Accounts Payable W&S	-1,519.30
Total Accounts Payable	39,382.93
Other Current Liabilities	
Due To/From	
01.2901 · Due To/From Saxman Seaport	-13,172.03
10.2900 · Due To/From Water & Sewer Fund	-180.62
Total Due To/From	-13,352.65
01.2400 · Sales Tax Payable Rentals	90.69
01.2402 · Security Deposit Payable	8,801.35
01.2950 · Deferred Revenue	255,852.94
01.2960 · Deferred Inflows	149,154.00
10.2300 · Insurance Payable W&S	18,537.39
10.2350 · Utility Unearned Revenue	21,229.00
2200 · Payroll Liabilities	
2201 · AUT Payable	-73.28
2220 · Payroll Taxes Payable 941	1,424.14
2225 · Annual/Sick Leave Payable	7,173.31
2230 · PERS	21,737.00
2237 · Health Insurance	158.46
2238 · W&S - Employee deductions	126.00
2200 · Payroll Liabilities - Other	146.55
Total 2200 · Payroll Liabilities	30,692.18
2300 · Insurance Payable	-98,477.09
25500 · Sales Tax Payable	262.42
2600 · Deferred Inflows - Leases	43,873.00
Total Other Current Liabilities	416,663.23
Total Current Liabilities	456,046.16
Long Term Liabilities	
96.2910 · Net Pension Obligation	168,086.00
96.2911 · Net OPEB Liability	-145,624.00
98.9850 · Federal Government	3,508,721.15
98.9855 · State Government	6,343,545.12
98.9860 · Local Sources	2,161,299.13
98.9865 · General Fund	1,287,952.32
99.9919 · NP Northrim Duplex #2	166,566.92
99.9923 · NP First Bank 1018961	346,037.44
Total Long Term Liabilities	13,836,584.08
Total Liabilities	14,292,630.24
Equity	
01.3000 · General Fund Fund Balance	34,594.62
10.3000 · Water & Sewer Fund Balance	5,277,335.02
22.3000 · Fund Balance Youth Outreach	-1,784.34
32000 · Unrestricted Net Assets	-629,598.01
75.3000 · Fund Balance Totem Restoration	14,042.98
77.3000 · Fund Balance Carving Center Exp	21,557.86
96.3000 · Fund Balance Pension Fund	-96,936.00
98.3000 · Fund Balance - Fixed Assets	-3,682,751.71
Net Income	66,992.59
Total Equity	1,003,453.01
TOTAL LIABILITIES & EQUITY	15,296,083.25

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08/16/23

**Water & Sewer
Profit & Loss Budget vs. Actual
FY23**

Accrual Basis

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4201 · Water Service Charges	12,355.00	154,860.00	(142,505.00)	8.0%
4202 · Sewer Service Charges	10,264.00	118,611.00	(108,347.00)	8.7%
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	79.89	3,000.00	(2,920.11)	2.7%
4410 · Interest Income	2.38	40.00	(37.62)	6.0%
4800 · Transfers In				
4800.02 · Transfer from AARPA	0.00	27,069.66	(27,069.66)	0.0%
Total 4800 · Transfers In	0.00	27,069.66	(27,069.66)	0.0%
Total Income	22,701.27	305,030.66	(282,329.39)	7.4%
Gross Profit	22,701.27	305,030.66	(282,329.39)	7.4%
Expense				
5001 · Wages	4,260.83	54,080.00	(49,819.17)	7.9%
5005 · PERS Expense	536.25	11,897.60	(11,361.35)	4.5%
5010 · Payroll Taxes	359.75	4,677.92	(4,318.17)	7.7%
5015 · Health/Life Insurance	0.00	16,511.40	(16,511.40)	0.0%
5020 · Workman's Comp. Insurance	0.00	2,379.52	(2,379.52)	0.0%
5201 · Chemicals	0.00	20,000.00	(20,000.00)	0.0%
5202 · Water Testing Services	391.21	11,000.00	(10,608.79)	3.6%
5203 · Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 · Water Testing Supplies	0.00	400.00	(400.00)	0.0%
5207 · Water Plant Maintenance	0.00	10,000.00	(10,000.00)	0.0%
5208 · Booster Station Maint.	0.00	1,000.00	(1,000.00)	0.0%
5211 · Water System Maintenance	0.00	20,000.00	(20,000.00)	0.0%
5213 · Sewer System Maint.	0.00	10,000.00	(10,000.00)	0.0%
5220 · KGB Fees	0.00	73,366.56	(73,366.56)	0.0%
5301 · Office Supplies	0.00	1,000.00	(1,000.00)	0.0%
5310 · Postage	9.65	500.00	(490.35)	1.9%
5313 · Bank Charges	334.78	5,000.00	(4,665.22)	6.7%
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	0.00	4,500.00	(4,500.00)	0.0%
5511 · Electricity-Booster Station	0.00	750.00	(750.00)	0.0%
5515 · Telephone	467.82	6,200.00	(5,732.18)	7.5%
5520 · Oil	0.00	750.00	(750.00)	0.0%
5530 · Supplies	93.99	2,500.00	(2,406.01)	3.8%
5551 · Furnace Maintenance	0.00	1,500.00	(1,500.00)	0.0%
5610 · Property/Contents Ins.	0.00	452.00	(452.00)	0.0%
5611 · Ins./Property Water Storage	0.00	531.00	(531.00)	0.0%
5612 · Ins./Property Water Treatment	0.00	4,603.00	(4,603.00)	0.0%
5613 · Ins. Property-New Water Plant	0.00	11,255.00	(11,255.00)	0.0%
5630 · General Liability Insurance	0.00	1,600.00	(1,600.00)	0.0%
5740 · Dues/Fees	200.00	750.00	(550.00)	26.7%
5744 · Licenses/Fees	0.00	1,000.00	(1,000.00)	0.0%
5801 · Accounting/Audit	0.00	7,699.65	(7,699.65)	0.0%
5825 · Contracted Services	0.00	500.00	(500.00)	0.0%
6010 · Travel - Transportation/Lodging	0.00	2,500.00	(2,500.00)	0.0%
6011 · Travel - Per Diem	0.00	1,000.00	(1,000.00)	0.0%
6040 · Registration	0.00	650.00	(650.00)	0.0%
7071 · Truck Expense - Chevy	294.71	3,000.00	(2,705.29)	9.8%
7073 · Truck Insurance - Chevy	0.00	1,140.00	(1,140.00)	0.0%
7074 · Truck Maintenance - Chevy	339.89	1,500.00	(1,160.11)	22.7%
7801 · Maintenance Reserves	0.00	6,775.00	(6,775.00)	0.0%
Total Expense	7,288.88	305,030.65	(297,741.77)	2.4%
Net Ordinary Income	15,412.39	0.01	15,412.38	154,123,900.0%
Net Income	15,412.39	0.01	15,412.38	154,123,900.0%

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08/16/23

Cash Basis

Water & Sewer Profit & Loss Budget vs. Actual FY23

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4201 · Water Service Charges	8,830.07	154,860.00	(146,029.93)	5.7%
4202 · Sewer Service Charges	7,793.07	118,611.00	(110,817.93)	6.6%
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	100.00	3,000.00	(2,900.00)	3.3%
4410 · Interest Income	2.38	40.00	(37.62)	6.0%
4800 · Transfers In				
4800.02 · Transfer from AARPA	0.00	27,069.66	(27,069.66)	0.0%
Total 4800 · Transfers In	0.00	27,069.66	(27,069.66)	0.0%
Total Income	16,725.52	305,030.66	(288,305.14)	5.5%
Gross Profit	16,725.52	305,030.66	(288,305.14)	5.5%
Expense				
5001 · Wages	4,260.83	54,080.00	(49,819.17)	7.9%
5005 · PERS Expense	536.25	11,897.60	(11,361.35)	4.5%
5010 · Payroll Taxes	359.75	4,677.92	(4,318.17)	7.7%
5015 · Health/Life Insurance	0.00	16,511.40	(16,511.40)	0.0%
5020 · Workman's Comp. Insurance	0.00	2,379.52	(2,379.52)	0.0%
5201 · Chemicals	0.00	20,000.00	(20,000.00)	0.0%
5202 · Water Testing Services	391.21	11,000.00	(10,608.79)	3.6%
5203 · Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 · Water Testing Supplies	0.00	400.00	(400.00)	0.0%
5207 · Water Plant Maintenance	57.98	10,000.00	(9,942.02)	0.6%
5208 · Booster Station Maint.	0.00	1,000.00	(1,000.00)	0.0%
5211 · Water System Maintenance	0.00	20,000.00	(20,000.00)	0.0%
5213 · Sewer System Maint.	0.00	10,000.00	(10,000.00)	0.0%
5220 · KGB Fees	0.00	73,366.56	(73,366.56)	0.0%
5301 · Office Supplies	0.00	1,000.00	(1,000.00)	0.0%
5310 · Postage	9.65	500.00	(490.35)	1.9%
5313 · Bank Charges	334.78	5,000.00	(4,665.22)	6.7%
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	329.53	4,500.00	(4,170.47)	7.3%
5511 · Electricity-Booster Station	53.89	750.00	(696.11)	7.2%
5515 · Telephone	467.82	6,200.00	(5,732.18)	7.5%
5520 · Oil	0.00	750.00	(750.00)	0.0%
5530 · Supplies	93.99	2,500.00	(2,406.01)	3.8%
5551 · Furnace Maintenance	0.00	1,500.00	(1,500.00)	0.0%
5610 · Property/Contents Ins.	0.00	452.00	(452.00)	0.0%
5611 · Ins./Property Water Storage	0.00	531.00	(531.00)	0.0%
5612 · Ins./Property Water Treatment	0.00	4,603.00	(4,603.00)	0.0%
5613 · Ins. Property-New Water Plant	0.00	11,255.00	(11,255.00)	0.0%
5630 · General Liability Insurance	0.00	1,600.00	(1,600.00)	0.0%
5740 · Dues/Fees	200.00	750.00	(550.00)	26.7%
5744 · Licenses/Fees	0.00	1,000.00	(1,000.00)	0.0%
5801 · Accounting/Audit	0.00	7,699.65	(7,699.65)	0.0%
5825 · Contracted Services	0.00	500.00	(500.00)	0.0%
6010 · Travel - Transportation/Lodging	0.00	2,500.00	(2,500.00)	0.0%
6011 · Travel - Per Diem	0.00	1,000.00	(1,000.00)	0.0%
6040 · Registration	0.00	650.00	(650.00)	0.0%
7071 · Truck Expense - Chevy	294.71	3,000.00	(2,705.29)	9.8%
7073 · Truck Insurance - Chevy	0.00	1,140.00	(1,140.00)	0.0%
7074 · Truck Maintenance - Chevy	339.89	1,500.00	(1,160.11)	22.7%
7801 · Maintenance Reserves	0.00	6,775.00	(6,775.00)	0.0%
Total Expense	7,730.28	305,030.65	(297,300.37)	2.5%
Net Ordinary Income	8,995.24	0.01	8,995.23	89,952,400.0%
Net Income	8,995.24	0.01	8,995.23	89,952,400.0%

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Saxman Seaport

08/16/23

Profit & Loss Budget vs. Actual

Accrual Basis

July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Income				
4101 · Storage				
4101.01 · Outdoor Storage	457.92	8,338.18	-7,880.26	5.5%
4101.02 · Indoor Storage	1,572.50	0.00	1,572.50	100.0%
4101.03 · Moorage	1,327.10	27,000.00	-25,672.90	4.9%
Total 4101 · Storage	3,357.52	35,338.18	-31,980.66	9.5%
4105 · Electricity	2,209.16	132,000.00	-129,790.84	1.7%
4106 · Misc. Income	0.00	0.00	0.00	0.0%
Total 4100 · Income	5,566.68	167,338.18	-161,771.50	3.3%
4301 · Interest				
4302 · Finance Charges	28.76	750.00	-721.24	3.8%
4301 · Interest - Other	44.72	350.00	-305.28	12.8%
Total 4301 · Interest	73.48	1,100.00	-1,026.52	6.7%
44 · Other Revenue				
4402 · Recovery of Bad Debt	0.00	6,000.00	-6,000.00	0.0%
4510 · Bond Premium	117.15	1,405.80	-1,288.65	8.3%
Total 44 · Other Revenue	117.15	7,405.80	-7,288.65	1.6%
4800 · Transfer In	0.00	59,108.83	-59,108.83	0.0%
Total Income	5,757.31	234,952.81	-229,195.50	2.5%
Gross Profit	5,757.31	234,952.81	-229,195.50	2.5%
Expense				
5200 · Public Works Payroll Expenses				
5201 · Employee Wages	0.00	0.00	0.00	0.0%
5204 · Health Insurance	0.00	0.00	0.00	0.0%
5200 · Public Works Payroll Expenses - Ot...	0.00	0.00	0.00	0.0%
Total 5200 · Public Works Payroll Expenses	0.00	0.00	0.00	0.0%
5210 · Finance Payroll Expense				
5211 · Wages	2,163.00	0.00	2,163.00	100.0%
5212 · Payroll Taxes Finance	195.21	0.00	195.21	100.0%
5213 · PERS Finance	475.86	0.00	475.86	100.0%
5214 · Health Insurance Finance	0.00	0.00	0.00	0.0%
Total 5210 · Finance Payroll Expense	2,834.07	0.00	2,834.07	100.0%
53 · Administrative				
5301 · Office Supplies	0.00	500.00	-500.00	0.0%
5303 · Contract Services	40.00	3,000.00	-2,960.00	1.3%
5304 · Bank Service Charges	0.00	800.00	-800.00	0.0%
5305 · Computer and Internet Expenses	37.80	2,400.00	-2,362.20	1.6%
5306 · Dues and Subscriptions	0.00	700.00	-700.00	0.0%
5308 · Advertising and Promotion	0.00	250.00	-250.00	0.0%
5309 · Postage	0.00	200.00	-200.00	0.0%
Total 53 · Administrative	77.80	7,850.00	-7,772.20	1.0%
54 · Insurance Expense				
5401 · General Liability Insurance	0.00	0.00	0.00	0.0%
5402 · Worker's Compensation	0.00	0.00	0.00	0.0%
5403 · Property Insurance	0.00	29,198.00	-29,198.00	0.0%
Total 54 · Insurance Expense	0.00	29,198.00	-29,198.00	0.0%
55 · Utilities				
5501 · Electricity	-7,539.37	144,000.00	-151,539.37	-5.2%
5502 · Telephone Expense	87.79	2,555.16	-2,467.37	3.4%
Total 55 · Utilities	-7,451.58	146,555.16	-154,006.74	-5.1%
56 · Safety & Security	0.00	0.00	0.00	0.0%
5710 · Interest Expense	0.00	6,500.00	-6,500.00	0.0%
58 · Professional Fees				
5801 · Audit	0.00	7,699.65	-7,699.65	0.0%
Total 58 · Professional Fees	0.00	7,699.65	-7,699.65	0.0%
59 · Building				
5901 · Operating Supplies	0.00	500.00	-500.00	0.0%
5902 · Repairs & Maintenance	0.00	0.00	0.00	0.0%
5903 · Dock Repairs	0.00	20,000.00	-20,000.00	0.0%
5904 · Equipment Purchases	0.00	250.00	-250.00	0.0%
Total 59 · Building	0.00	20,750.00	-20,750.00	0.0%
5905 · Miscellaneous Expense	52.98			
5913 · Bad Debts	0.00	6,500.00	-6,500.00	0.0%
60 · Equipment				
6001 · Repairs and Maintenance	0.00	0.00	0.00	0.0%
6002 · Operating Expense	0.00	400.00	-400.00	0.0%

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Saxman Seaport

08/16/23

Profit & Loss Budget vs. Actual

Accrual Basis

July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
Total 60 · Equipment	0.00	400.00	-400.00	0.0%
61 · Travel Expense	0.00	3,500.00	-3,500.00	0.0%
Total Expense	-4,486.73	228,952.81	-233,439.54	-2.0%
Net Ordinary Income	10,244.04	6,000.00	4,244.04	170.7%
Other Income/Expense				
Other Expense				
7500 · Savings Transfer	0.00	0.00	0.00	0.0%
7501 · Debt Service	0.00	0.00	0.00	0.0%
7800 · Transfer to General Fund	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	10,244.04	6,000.00	4,244.04	170.7%

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Accrual Basis

Saxman Seaport Balance Sheet As of July 31, 2023

	Jul 31, 23	Jun 30, 23	% Change
ASSETS			
Current Assets			
Checking/Savings			
11021 · Operating Account	392,462.80	392,256.80	0.1%
11022 · 1st Bank Savings	44,236.80	43,732.32	1.2%
11024 · Northrim Bank	18,141.18	18,141.18	0.0%
11025 · Bond Reserve Account	16,000.00	16,000.00	0.0%
Total Checking/Savings	470,840.78	470,130.30	0.2%
Accounts Receivable			
11041 · Accounts Receivable	13,368.02	5,459.45	144.9%
Total Accounts Receivable	13,368.02	5,459.45	144.9%
Other Current Assets			
11042 · Allowance for Doubtful Accounts	-684.45	-684.45	0.0%
12999 · Undeposited Funds	225.59	7,996.74	-97.2%
Total Other Current Assets	-458.86	7,312.29	-106.3%
Total Current Assets	483,749.94	482,902.04	0.2%
Fixed Assets			
1200 · Fixed Assets			
1201 · Buildings and Structures	4,703,450.90	4,703,450.90	0.0%
1202 · Land & Improvements	153,426.97	153,426.97	0.0%
1203 · Furniture and Equipment	37,699.47	37,699.47	0.0%
1204 · Accumulated Depreciation	-3,233,735.03	-3,233,735.03	0.0%
Total 1200 · Fixed Assets	1,660,842.31	1,660,842.31	0.0%
Total Fixed Assets	1,660,842.31	1,660,842.31	0.0%
Other Assets			
1400 · Deferred Outflows-Pension	8,896.00	8,896.00	0.0%
Total Other Assets	8,896.00	8,896.00	0.0%
TOTAL ASSETS	2,153,488.25	2,152,640.35	0.0%
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2101 · Accounts Payable	0.00	9,748.53	-100.0%
Total Accounts Payable	0.00	9,748.53	-100.0%
Other Current Liabilities			
2102 · Payroll Liabilities			
21022 · Payroll Taxes - State	196.13	150.78	30.1%
21023 · PERS	-15,561.72	-16,210.62	4.0%
21024 · Health Insurance Payable	0.00	-76.44	100.0%
Total 2102 · Payroll Liabilities	-15,365.59	-16,136.28	4.8%
2103 · Sales Tax Payable	135.17	436.32	-69.0%
2200 · Tenant Security Deposits Held	8,648.95	8,648.95	0.0%
2203 · Due To/From City of Saxman	-225.14	-225.14	0.0%
2900 · Net Pension Obligation	139,460.00	139,460.00	0.0%
2901 · Net OPEB liability	-119,349.00	-119,349.00	0.0%
2950 · Deferred Inflows-Pension	121,760.00	121,760.00	0.0%
Total Other Current Liabilities	135,064.39	134,594.85	0.4%
Total Current Liabilities	135,064.39	144,343.38	-6.4%

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Accrual Basis

**Saxman Seaport
Balance Sheet
As of July 31, 2023**

	Jul 31, 23	Jun 30, 23	% Change
Long Term Liabilities			
2501 · Bond Loan Payable	130,000.00	130,000.00	0.0%
2510 · Amortizable Bond Premium	12,337.65	12,454.80	-0.9%
Total Long Term Liabilities	142,337.65	142,454.80	-0.1%
Total Liabilities	277,402.04	286,798.18	-3.3%
Equity			
3200 · Opening Balance Equity	-16,419.00	-16,419.00	0.0%
3201 · Retained Earnings	1,882,261.17	1,497,433.51	25.7%
Net Income	10,244.04	384,827.66	-97.3%
Total Equity	1,876,086.21	1,865,842.17	0.6%
TOTAL LIABILITIES & EQUITY	2,153,488.25	2,152,640.35	0.0%

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Accrual Basis

**City of Saxman
Cash Accounts
As of July 31, 2023**

	<u>Jul 31, 23</u>	<u>Jul 31, 22</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
01.1010 · General Fund Checking	418,171.95	537,198.10	-119,026.15	-22.2%
01.1011 · Northrim Payroll	10,640.59	993.78	9,646.81	970.7%
01.1025 · Credit Card Account	135,447.15	71,003.69	64,443.46	90.8%
10.1010 · Water & Sewer Checking	191,097.94	179,285.20	11,812.74	6.6%
10.1011 · W&S Reserve Checking	51,062.95	33,128.40	17,934.55	54.1%
88.1010 · CARES Act Checking	0.02	0.02	0.00	0.0%
Total Checking/Savings	<u>806,420.60</u>	<u>821,609.19</u>	<u>-15,188.59</u>	<u>-1.9%</u>
Total Current Assets	<u>806,420.60</u>	<u>821,609.19</u>	<u>-15,188.59</u>	<u>-1.9%</u>
TOTAL ASSETS	<u><u>806,420.60</u></u>	<u><u>821,609.19</u></u>	<u><u>-15,188.59</u></u>	<u><u>-1.9%</u></u>
LIABILITIES & EQUITY	0.00	0.00	0.00	0.0%

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 08/16/23
 Accrual Basis

City of Saxman
Cash Accounts
 As of July 31, 2023

	<u>Jul 31, 23</u>	<u>Jun 30, 23</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
01.1010 · General Fund Checking	418,171.95	406,837.48	11,334.47	2.8%
01.1011 · Northrim Payroll	10,640.59	11,532.72	-892.13	-7.7%
01.1025 · Credit Card Account	135,447.15	118,805.04	16,642.11	14.0%
10.1010 · Water & Sewer Checking	191,097.94	206,431.47	-15,333.53	-7.4%
10.1011 · W&S Reserve Checking	51,062.95	31,060.57	20,002.38	64.4%
88.1010 · CARES Act Checking	0.02	0.02	0.00	0.0%
Total Checking/Savings	<u>806,420.60</u>	<u>774,667.30</u>	<u>31,753.30</u>	<u>4.1%</u>
Total Current Assets	<u>806,420.60</u>	<u>774,667.30</u>	<u>31,753.30</u>	<u>4.1%</u>
TOTAL ASSETS	<u><u>806,420.60</u></u>	<u><u>774,667.30</u></u>	<u><u>31,753.30</u></u>	<u><u>4.1%</u></u>
LIABILITIES & EQUITY	0.00	0.00	0.00	0.0%