



**City of Saxman  
Finance Meeting  
January 12, 2023  
4:30 PM**

## **AGENDA**

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**Call to Order**

**Roll Call**

**Public Comments**

**FY23 Financials**

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

**Adjournment**

City of Saxman  
 Profit & Loss Budget vs. Actual  
 FY23 July 1 2022 through December 31, 2022  
 Six Months = 50% 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	67,268.13	67,268.13	0.00	100.0%
4500 · Sales Tax Revenue	60,128.96	150,000.00	(89,871.04)	40.09%
4601 · Misc. Office Revenue	1,336.98	10,000.00	(8,663.02)	13.37%
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	41,545.00	60,000.00	(18,455.00)	69.24%
4700 · Head Start Lease	0.00	3,000.00	(3,000.00)	0.0%
4701 · Dockside Lease	2,816.88	6,000.00	(3,183.12)	46.95%
4771 · Citation Penalties	0.00	1,000.00	(1,000.00)	0.0%
4800.01 · Transfer from Seaport	0.00	45,324.73	(45,324.73)	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%
<b>Total Income</b>	<u>348,778.95</u>	<u>565,665.87</u>	<u>(216,886.92)</u>	<u>61.66%</u>
<b>Expense</b>				
5301 · Office Supplies	1,163.59	3,500.00	(2,336.41)	33.25%
5302 · Copier Service	0.00	1,000.00	(1,000.00)	0.0%
5310 · Postage	327.65	1,000.00	(672.35)	32.77%
5313 · Bank Charges	850.36	1,500.00	(649.64)	56.69%
5460 · Computer Support	192.94	7,200.00	(7,007.06)	2.68%
5515 · Telephone	492.20	975.00	(482.80)	50.48%
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	12,500.00	(12,500.00)	0.0%
5820 · Legal Services	1,050.00	2,500.00	(1,450.00)	42.0%
5825 · Contracted Services	0.00	1,000.00	(1,000.00)	0.0%
5827 · Municode	8,700.00	4,500.00	4,200.00	193.33%
6015 · Alaska Municipal League	1,065.27	1,108.00	(42.73)	96.14%
7010 · Interest Expense	1,048.09	1,200.00	(151.91)	87.34%
7800 · Transfers Out	15,181.25	36,435.00	(21,253.75)	41.67%
9100 · General Fixed Assets	0.00	47,000.00	(47,000.00)	0.0%
<b>Total Expense</b>	<u>31,066.35</u>	<u>123,738.00</u>	<u>(92,671.65)</u>	<u>25.11%</u>
<b>Net Income</b>	<u><b>317,712.60</b></u>	<u><b>441,927.87</b></u>	<u><b>(124,215.27)</b></u>	<u><b>71.89%</b></u>

<b>04 - City Administrator (General Fund)</b>				
	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
5001 · Wages	36,099.96	72,200.00	(36,100.04)	50.0%
5005 · PERS Expense	12,724.11	15,884.00	(3,159.89)	80.11%
5010 · Payroll Taxes	2,861.63	6,245.30	(3,383.67)	45.82%
5015 · Health/Life Insurance	7,008.07	16,511.36	(9,503.29)	42.44%
5020 · Workman's Comp. Insurance	166.08	281.58	(115.50)	58.98%
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	1,028.32	2,340.00	(1,311.68)	43.95%

5630 · General Liability Insurance	1,010.64	1,964.56	(953.92)	51.44%
5740 · Dues/Fees	552.50	900.00	(347.50)	61.39%
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%
<b>Total Expense</b>	<b>65,309.28</b>	<b>127,526.80</b>	<b>(62,217.52)</b>	<b>51.21%</b>
<b>Net Income</b>	<b>(65,309.28)</b>	<b>(127,526.80)</b>	<b>62,217.52</b>	<b>51.21%</b>

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
5001 · Wages	13,893.17	31,176.00	(17,282.83)	44.56%
5002 · Temporary hire	246.00	7,500.00	(7,254.00)	3.28%
5010 · Payroll Taxes	1,223.04	3,326.14	(2,103.10)	36.77%
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	5,095.88	9,828.00	(4,732.12)	51.85%
5515 · Telephone	176.57	876.00	(699.43)	20.16%
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	757.23	2,900.00	(2,142.77)	26.11%
7003 · Vehicle Maintenance	212.70	1,000.00	(787.30)	21.27%
7004 · Vehicle Insurance	648.48	1,297.00	(648.52)	50.0%
<b>Total Expense</b>	<b>22,715.21</b>	<b>70,571.12</b>	<b>(47,855.91)</b>	<b>32.19%</b>
<b>Net Income</b>	<b>(22,715.21)</b>	<b>(70,571.12)</b>	<b>47,855.91</b>	<b>32.19%</b>

**06 - Roads  
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
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	133.50	267.00	(133.50)	50.0%
6000 · Road Supplies	2,232.46	4,000.00	(1,767.54)	55.81%
7072 · Loader Expenses	599.34	1,000.00	(400.66)	59.93%
<b>Total Expense</b>	<b>5,060.24</b>	<b>10,767.00</b>	<b>(5,706.76)</b>	<b>47.0%</b>
<b>Net Income</b>	<b>(5,060.24)</b>	<b>(10,767.00)</b>	<b>5,706.76</b>	<b>47.0%</b>

**07 - Mayor  
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
5001 · Wages	3,900.00	7,800.00	(3,900.00)	50.0%
5010 · Payroll Taxes	298.36	670.80	(372.44)	44.48%
5020 · Workman's Comp. Insurance	17.94	30.42	(12.48)	58.97%
5630 · General Liability Insurance	109.14	212.24	(103.10)	51.42%
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%
<b>Total Expense</b>	<u>4,770.44</u>	<u>10,813.46</u>	<u>(6,043.02)</u>	<u>44.12%</u>
<b>Net Income</b>	<u>(4,770.44)</u>	<u>(10,813.46)</u>	<u>6,043.02</u>	<u>44.12%</u>

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
5001 · Wages	10,168.50	18,000.00	(7,831.50)	56.49%
5010 · Payroll Taxes	780.02	1,548.00	(767.98)	50.39%
5020 · Workman's Comp. Insurance	41.40	70.20	(28.80)	58.97%
5515 · Telephone	69.68	177.60	(107.92)	39.23%
5630 · General Liability Insurance	251.94	489.78	(237.84)	51.44%
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%
<b>Total Expense</b>	<u>12,755.82</u>	<u>21,760.58</u>	<u>(9,004.76)</u>	<u>58.62%</u>
<b>Net Income</b>	<u>(12,755.82)</u>	<u>(21,760.58)</u>	<u>9,004.76</u>	<u>58.62%</u>

**13 - Finance  
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
5001 · Wages	16,013.94	29,617.20	(13,603.26)	54.07%
5010 · Payroll Taxes	1,385.21	2,561.89	(1,176.68)	54.07%
5020 · Workman's Comp	58.74	115.51	(56.77)	50.85%
5301 · Office Supplies	623.35	1,000.00	(376.65)	62.34%
5460 · Computer Support	0.00	800.00	(800.00)	0.0%
5515 · Telephone	942.65	1,920.00	(977.35)	49.1%
5630 · General Liability Insurance	357.54	805.88	(448.34)	44.37%
5720 · Advertising	0.00	150.00	(150.00)	0.0%
5740 · Dues/Fees	0.00	95.00	(95.00)	0.0%
5825 · Contracted Services	36,000.00	72,000.00	(36,000.00)	50.0%
<b>Total Expense</b>	<u>55,381.43</u>	<u>109,065.48</u>	<u>(53,684.05)</u>	<u>50.78%</u>
<b>Net Income</b>	<u>(55,381.43)</u>	<u>(109,065.48)</u>	<u>53,684.05</u>	<u>50.78%</u>

**14 - Grants  
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
5515 · Telephone	471.35	912.00	(440.65)	51.68%
5740 · Dues/Fees	0.00	540.00	(540.00)	0.0%
5825 · Contracted Services	0.00	50,000.00	(50,000.00)	0.0%
<b>Total Expense</b>	<u>471.35</u>	<u>51,452.00</u>	<u>(50,980.65)</u>	<u>0.92%</u>
<b>Net Income</b>	<u>(471.35)</u>	<u>(51,452.00)</u>	<u>50,980.65</u>	<u>0.92%</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	75.46	500.00	(424.54)	15.09%
5515 · Telephone	541.00	1,100.00	(559.00)	49.18%
6005 · Housing Stipend	0.00	8,400.00	(8,400.00)	0.0%
7002 · Vehicle Operation	707.85	1,600.00	(892.15)	44.24%
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%
<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>1,411.25</u>	<u>12,600.00</u>	<u>(11,188.75)</u>	<u>11.2%</u>
<b>Net Income</b>	<u><b>(1,411.25)</b></u>	<u><b>(12,600.00)</b></u>	<u><b>11,188.75</b></u>	<u><b>11.2%</b></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	9,000.00	18,000.00	(9,000.00)	50.0%
4309 · Office Landfill	0.00	300.00	(300.00)	0.0%
<b>Total Income</b>	<u>9,000.00</u>	<u>18,300.00</u>	<u>(9,300.00)</u>	<u>49.18%</u>
<b>Expense</b>				
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.	1,569.78	3,129.00	(1,559.22)	50.17%
<b>Total Expense</b>	<u>1,569.78</u>	<u>4,979.00</u>	<u>(3,409.22)</u>	<u>31.53%</u>
<b>Net Income</b>	<u><b>7,430.22</b></u>	<u><b>13,321.00</b></u>	<u><b>(5,890.78)</b></u>	<u><b>55.78%</b></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	428.28	100.00	328.28	428.28%
4602 · Rental Revenue	14,970.00	20,000.00	(5,030.00)	74.85%
<b>Total Income</b>	<u>15,398.28</u>	<u>20,100.00</u>	<u>(4,701.72)</u>	<u>76.61%</u>
<b>Expense</b>				
5001 · Wages	2,786.00	8,774.40	(5,988.40)	31.75%
5010 · Payroll Taxes	241.01	758.99	(517.98)	31.75%
5020 · Workman's Comp. Insurance	192.78	425.56	(232.78)	45.3%
5206 · Sprinkler Maintenance	418.50	900.00	(481.50)	46.5%
5313 · Bank Charges	10.60	500.00	(489.40)	2.12%
5460 · Computer Support	0.00	500.00	(500.00)	0.0%
5510 · Utilities	4,622.69	12,000.00	(7,377.31)	38.52%
5515 · Telephone	707.05	1,416.00	(708.95)	49.93%
5520 · Oil	17,596.88	26,000.00	(8,403.12)	67.68%
5525 · Landfill	16.75	250.00	(233.25)	6.7%
5528 · Water & Sewer Fees	0.00	5,748.00	(5,748.00)	0.0%
5530 · Supplies	849.37	2,300.00	(1,450.63)	36.93%
5550 · General Maintenance	9,139.30	15,000.00	(5,860.70)	60.93%
5551 · Furnace Maintenance	567.98	2,000.00	(1,432.02)	28.4%
5610 · Property/Contents Ins.	27,876.12	55,565.00	(27,688.88)	50.17%

5630 · General Liability Insurance	101.82	238.75	(136.93)	42.65%
5744 · Dues/ Fees	280.00	190.00	90.00	147.37%
<b>Total Expense</b>	<u>65,406.85</u>	<u>132,566.70</u>	<u>(67,159.85)</u>	<u>49.34%</u>
<b>Net Income</b>	<u><b>(50,008.57)</b></u>	<u><b>(112,466.70)</b></u>	<u><b>62,458.13</b></u>	<u><b>44.47%</b></u>

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4602 · Rental Revenue	200.00	1,000.00	(800.00)	20.0%
<b>Total Income</b>	<u>200.00</u>	<u>1,000.00</u>	<u>(800.00)</u>	<u>20.0%</u>
<b>Expense</b>				
5510 · Utilities	2,344.48	8,000.00	(5,655.52)	29.31%
5520 · Oil	6,687.40	6,000.00	687.40	111.46%
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	194.36	800.00	(605.64)	24.3%
5610 · Property/Contents Ins.	4,959.24	9,885.00	(4,925.76)	50.17%
<b>Total Expense</b>	<u>15,289.10</u>	<u>33,158.00</u>	<u>(17,868.90)</u>	<u>46.11%</u>
<b>Net Income</b>	<u><b>(15,089.10)</b></u>	<u><b>(32,158.00)</b></u>	<u><b>17,068.90</b></u>	<u><b>46.92%</b></u>

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
5510 · Utilities	555.35	3,000.00	(2,444.65)	18.51%
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.	1,082.64	1,058.00	24.64	102.33%
<b>Total Expense</b>	<u>2,705.48</u>	<u>5,958.00</u>	<u>(3,252.52)</u>	<u>45.41%</u>
<b>Net Income</b>	<u><b>(2,705.48)</b></u>	<u><b>(5,958.00)</b></u>	<u><b>3,252.52</b></u>	<u><b>45.41%</b></u>

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4602 · Rental Revenue	1,500.00	600.00	900.00	250.0%
<b>Total Income</b>	<u>1,500.00</u>	<u>600.00</u>	<u>900.00</u>	<u>250.0%</u>
<b>Expense</b>				
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	420.56	1,700.00	(1,279.44)	24.74%
5610 · Property/Contents Ins.	1,129.80	3,352.00	(2,222.20)	33.71%
<b>Total Expense</b>	<u>2,681.38</u>	<u>16,325.00</u>	<u>(13,643.62)</u>	<u>16.43%</u>
<b>Net Income</b>	<u><b>(1,181.38)</b></u>	<u><b>(15,725.00)</b></u>	<u><b>14,543.62</b></u>	<u><b>7.51%</b></u>

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
5510 · Utilities	431.65	1,000.00	(568.35)	43.17%
5520 · Oil	2,040.18	2,600.00	(559.82)	78.47%
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	177.60	200.00	(22.40)	88.8%
5610 · Property/Contents Ins.	291.12	434.53	(143.41)	67.0%
<b>Total Expense</b>	<u>3,077.48</u>	<u>6,896.53</u>	<u>(3,819.05)</u>	<u>44.62%</u>
<b>Net Income</b>	<u>(3,077.48)</u>	<u>(6,896.53)</u>	<u>3,819.05</u>	<u>44.62%</u>

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4602 · Rental Revenue	13,460.00	24,000.00	(10,540.00)	56.08%
<b>Total Income</b>	<u>13,460.00</u>	<u>24,000.00</u>	<u>(10,540.00)</u>	<u>56.08%</u>
<b>Expense</b>				
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.	1,834.20	3,656.00	(1,821.80)	50.17%
5720 · Advertising	0.00	125.00	(125.00)	0.0%
<b>Total Expense</b>	<u>2,810.30</u>	<u>7,381.00</u>	<u>(4,570.70)</u>	<u>38.08%</u>
<b>Net Income</b>	<u>10,649.70</u>	<u>16,619.00</u>	<u>(5,969.30)</u>	<u>64.08%</u>

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4309 · Office Landfill	300.00	300.00	0.00	
4602 · Rental Revenue	15,300.00	30,600.00	(15,300.00)	50.0%
<b>Total Income</b>	<u>15,600.00</u>	<u>30,900.00</u>	<u>(15,300.00)</u>	<u>50.49%</u>
<b>Expense</b>				
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.	1,740.36	3,469.00	(1,728.64)	50.17%
5720 · Advertising	0.00	125.00	(125.00)	0.0%
<b>Total Expense</b>	<u>3,898.92</u>	<u>6,844.00</u>	<u>(2,945.08)</u>	<u>56.97%</u>
<b>Net Income</b>	<u>11,701.08</u>	<u>24,056.00</u>	<u>(12,354.92)</u>	<u>48.64%</u>

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

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

<b>Total 4900 · Tourism Revenue</b>	<u>95,534.45</u>	<u>96,000.00</u>	<u>(465.55)</u>	<u>99.52%</u>
<b>Total Income</b>	<u>95,534.45</u>	<u>96,000.00</u>	<u>(465.55)</u>	<u>99.52%</u>
<b>Expense</b>				
<b>5209 · Shed Maintenance</b>	0.00	250.00	(250.00)	0.0%
<b>5301 · Office Supplies</b>	107.85	800.00	(692.15)	13.48%
<b>5313 · Bank Charges</b>	282.52	250.00	32.52	113.01%
<b>5700 · Totem Restoration</b>	0.00	7,500.00	(7,500.00)	0.0%
<b>5720 · Advertising</b>	0.00	750.00	(750.00)	0.0%
<b>Total Expense</b>	<u>390.37</u>	<u>9,550.00</u>	<u>(9,159.63)</u>	<u>4.09%</u>
	<u><b>95,144.08</b></u>	<u><b>86,450.00</b></u>	<u><b>8,694.08</b></u>	<u><b>110.06%</b></u>

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
<b>5402 · Fire Truck Maintenance</b>	0.00	500.00	(500.00)	0.0%
<b>5508 · Equipment Insurance</b>	1,891.02	3,800.00	(1,908.98)	49.76%
<b>5510 · Utilities</b>	212.62	650.00	(437.38)	32.71%
<b>5515 · Telephone</b>	0.00	460.00	(460.00)	0.0%
<b>5520 · Oil</b>	1,773.00	3,000.00	(1,227.00)	59.1%
<b>5550 · General Maintenance</b>	0.00	1,000.00	(1,000.00)	0.0%
<b>5551 · Furnace Maintenance</b>	451.77	150.00	301.77	301.18%
<b>5610 · Property/Contents Ins.</b>	873.30	1,746.60	(873.30)	50.0%
<b>5826 · EMS Services</b>	14,000.00	27,000.00	(13,000.00)	51.85%
<b>Total Expense</b>	<u>19,201.71</u>	<u>38,306.60</u>	<u>(19,104.89)</u>	<u>50.13%</u>
<b>Net Income</b>	<u><b>(19,201.71)</b></u>	<u><b>(38,306.60)</b></u>	<u><b>19,104.89</b></u>	<u><b>50.13%</b></u>

**General Fund Totals**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>	499,471.68	756,565.87	(257,094.19)	66.02%
<b>Total Expense</b>	315,972.74	800,994.35	(422,069.01)	39.45%
<b>Net Income</b>	183,498.94	(44,428.48)	164,974.82	



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

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4201 · Water Service Charges	54,810.00	141,600.00	(86,790.00)	38.7%
4202 · Sewer Service Charges	49,579.00	116,163.00	(66,584.00)	42.7%
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	479.34	600.00	(120.66)	79.9%
4410 · Interest Income	11.45	40.00	(28.55)	28.6%
<b>Total Income</b>	104,879.79	259,853.00	(154,973.21)	40.4%
<b>Gross Profit</b>	104,879.79	259,853.00	(154,973.21)	40.4%
<b>Expense</b>				
5001 · Wages	11,035.00	41,520.00	(30,485.00)	26.6%
5005 · PERS Expense	0.00	6,089.60	(6,089.60)	0.0%
5010 · Payroll Taxes	954.53	3,591.48	(2,636.95)	26.6%
5015 · Health/Life Insurance	0.00	11,007.58	(11,007.58)	0.0%
5020 · Workman's Comp. Insurance	1,073.22	1,573.61	(500.39)	68.2%
5201 · Chemicals	12,878.42	20,000.00	(7,121.58)	64.4%
5202 · Water Testing Services	4,866.42	11,000.00	(6,133.58)	44.2%
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	826.59	6,000.00	(5,173.41)	13.8%
5208 · Booster Station Maint.	(75.03)	1,000.00	(1,075.03)	(7.5)%
5211 · Water System Maintenance	9,651.80	11,000.00	(1,348.20)	87.7%
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	279.00	1,000.00	(721.00)	27.9%
5310 · Postage	452.40	500.00	(47.60)	90.5%
5313 · Bank Charges	2,111.66	5,500.00	(3,388.34)	38.4%
5345 · Senior Exempt Service	0.00	1,512.00	(1,512.00)	0.0%
5460 · Computer Support	106.49	500.00	(393.51)	21.3%
5510 · Utilities	1,899.07	4,500.00	(2,600.93)	42.2%
5511 · Electricity-Booster Station	197.41	750.00	(552.59)	26.3%
5515 · Telephone	1,819.28	5,422.20	(3,602.92)	33.6%
5520 · Oil	0.00	750.00	(750.00)	0.0%
5530 · Supplies	811.87	2,500.00	(1,688.13)	32.5%
5551 · Furnace Maintenance	205.53	700.00	(494.47)	29.4%
5610 · Property/Contents Ins.	188.16	375.00	(186.84)	50.2%
5611 · Ins./Property Water Storage	221.22	441.00	(219.78)	50.2%
5612 · Ins./Property Water Treatment	1,918.98	3,825.00	(1,906.02)	50.2%
5613 · Ins. Property-New Water Plant	4,691.76	9,352.00	(4,660.24)	50.2%
5630 · General Liability Insurance	655.86	1,300.00	(644.14)	50.5%
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	12,500.00	(12,500.00)	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	1,671.31	2,500.00	(828.69)	66.9%
7073 · Truck Insurance - Chevy	519.48	1,039.00	(519.52)	50.0%
7074 · Truck Maintenance - Chevy	92.62	1,000.00	(907.38)	9.3%
7801 · Maintenance Reserves	0.00	6,775.52	(6,775.52)	0.0%
9100 · General Fixed Assets	2,633.06	2,633.06	0.00	100.0%
<b>Total Expense</b>	(13,313.89)	259,852.99	(273,166.88)	(5.1)%
<b>Net Income</b>	<b>118,193.68</b>	<b>0.01</b>	<b>118,193.67</b>	<b>1,181,936,800.0%</b>

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

	Jul - Dec 22	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4100 · Income</b>			
<b>4101 · Storage</b>			
4101.01 · Outdoor Storage	4,595.46	4,605.36	99.8%
4101.02 · Indoor Storage	109,700.80	500,000.00	21.9%
4101.03 · Moorage	13,816.02	30,000.00	46.1%
<b>Total 4101 · Storage</b>	128,112.28	534,605.36	24.0%
4105 · Electricity	9,520.50	17,000.00	56.0%
4106 · Misc. Income	50.00	400.00	12.5%
<b>Total 4100 · Income</b>	137,682.78	552,005.36	24.9%
<b>4301 · Interest</b>			
4302 · Finance Charges	999.66	1,250.00	80.0%
4301 · Interest - Other	50.24	75.00	67.0%
<b>Total 4301 · Interest</b>	1,049.90	1,325.00	79.2%
<b>44 · Other Revenue</b>			
4402 · Recovery of Bad Debt	0.00	500.00	0.0%
4510 · Bond Premium	585.75	1,405.80	41.7%
<b>Total 44 · Other Revenue</b>	585.75	1,905.80	30.7%
<b>Total Income</b>	139,318.43	555,236.16	25.1%
<b>Gross Profit</b>	139,318.43	555,236.16	25.1%
<b>Expense</b>			
<b>5200 · Public Works Payroll Expenses</b>			
5201 · Employee Wages	0.00		
5202 · Payroll Taxes	0.00		
5204 · Health Insurance	0.00	0.00	0.0%
<b>Total 5200 · Public Works Payroll Expenses</b>	0.00	0.00	0.0%
<b>5210 · Finance Payroll Expense</b>			
5211 · Wages	16,821.33	44,144.00	38.1%
5212 · Payroll Taxes Finance	1,378.47	3,818.46	36.1%
5213 · PERS Finance	3,700.70	9,711.68	38.1%
5214 · Health Insurance Finance	7,006.15	16,511.36	42.4%
<b>Total 5210 · Finance Payroll Expense</b>	28,906.65	74,185.50	39.0%
<b>53 · Administrative</b>			
5301 · Office Supplies	0.00	500.00	0.0%
5303 · Contract Services	120.00	5,000.00	2.4%
5304 · Bank Service Charges	410.81	1,000.00	41.1%
5305 · Computer and Internet Expenses	706.11	850.00	83.1%
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%
<b>Total 53 · Administrative</b>	1,511.92	8,150.00	18.6%
<b>54 · Insurance Expense</b>			
5401 · General Liability Insurance	495.06	1,073.27	46.1%
5402 · Worker's Compensation	81.36	153.83	52.9%
5403 · Property Insurance	12,183.18	24,263.00	50.2%
<b>Total 54 · Insurance Expense</b>	12,759.60	25,490.10	50.1%
<b>55 · Utilities</b>			
5501 · Electricity	11,555.55	22,100.00	52.3%
5502 · Telephone Expense	953.74	2,240.00	42.6%
5503 · Fuel	0.00	500.00	0.0%

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

	Jul - Dec 22	Budget	% of Budget
<b>Total 55 · Utilities</b>	12,509.29	24,840.00	50.4%
<b>56 · Safety &amp; Security</b>	0.00	250.00	0.0%
<b>5710 · Interest Expense</b>	3,250.00	6,875.00	47.3%
<b>59 · Building</b>			
<b>5901 · Operating Supplies</b>	48.00	500.00	9.6%
<b>5902 · Repairs &amp; Maintenance</b>	31,272.43	40,000.00	78.2%
<b>5903 · Dock Repairs</b>	0.00	10,000.00	0.0%
<b>5904 · Equipment Purchases</b>	0.00	250.00	0.0%
<b>Total 59 · Building</b>	31,320.43	50,750.00	61.7%
<b>5913 · Bad Debts</b>	0.00	2,000.00	0.0%
<b>60 · Equipment</b>			
<b>6001 · Repairs and Maintenance</b>	3,340.47	5,000.00	66.8%
<b>6002 · Operating Expense</b>	637.06	800.00	79.6%
<b>Total 60 · Equipment</b>	3,977.53	5,800.00	68.6%
<b>61 · Travel Expense</b>	0.00	3,045.00	0.0%
<b>Total Expense</b>	94,235.42	201,385.60	46.8%
<b>Net Ordinary Income</b>	45,083.01	353,850.56	12.7%
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
<b>7500 · Savings Transfer</b>	0.00	303,525.83	0.0%
<b>7501 · Debt Service</b>	5,000.00	5,000.00	100.0%
<b>7800 · Transfer to General Fund</b>	0.00	45,324.73	0.0%
<b>Total Other Expense</b>	5,000.00	353,850.56	1.4%
<b>Net Other Income</b>	-5,000.00	-353,850.56	1.4%
<b>Net Income</b>	<b>40,083.01</b>	<b>0.00</b>	<b>100.0%</b>

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

	Dec 31, 22	Dec 31, 21	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
11021 · Operating Account	53,965.36	56,306.69	-2,341.33
11022 · 1st Bank Savings	40,699.13	34,676.76	6,022.37
11024 · Northrim Bank	18,141.18	18,137.43	3.75
11025 · Bond Reserve Account	16,000.00	16,000.00	0.00
<b>Total Checking/Savings</b>	<b>128,805.67</b>	<b>125,120.88</b>	<b>3,684.79</b>
<b>Accounts Receivable</b>			
11041 · Accounts Receivable	6,248.45	14,810.04	-8,561.59
<b>Total Accounts Receivable</b>	<b>6,248.45</b>	<b>14,810.04</b>	<b>-8,561.59</b>
<b>Other Current Assets</b>			
11042 · Allowance for Doubtful Accounts	-684.45	-684.45	0.00
12999 · Undeposited Funds	2,794.79	6,402.26	-3,607.47
<b>Total Other Current Assets</b>	<b>2,110.34</b>	<b>5,717.81</b>	<b>-3,607.47</b>
<b>Total Current Assets</b>	<b>137,164.46</b>	<b>145,648.73</b>	<b>-8,484.27</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	-3,233,735.03	-3,146,695.03	-87,040.00
<b>Total 1200 · Fixed Assets</b>	<b>1,660,842.31</b>	<b>1,747,882.31</b>	<b>-87,040.00</b>
<b>Total Fixed Assets</b>	<b>1,660,842.31</b>	<b>1,747,882.31</b>	<b>-87,040.00</b>
<b>Other Assets</b>			
1400 · Deferred Outflows-Pension	62,512.00	62,512.00	0.00
1402 · Prepaid Insurance	12,759.63	0.00	12,759.63
<b>Total Other Assets</b>	<b>75,271.63</b>	<b>62,512.00</b>	<b>12,759.63</b>
<b>TOTAL ASSETS</b>	<b>1,873,278.40</b>	<b>1,956,043.04</b>	<b>-82,764.64</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2101 · Accounts Payable	2,351.63	277.74	2,073.89
<b>Total Accounts Payable</b>	<b>2,351.63</b>	<b>277.74</b>	<b>2,073.89</b>
<b>Other Current Liabilities</b>			
<b>2102 · Payroll Liabilities</b>			
21022 · Payroll Taxes - State	31.05	0.00	31.05
21023 · PERS	0.00	2,141.29	-2,141.29
21024 · Health insurance Payable	76.44	0.00	76.44
2102 · Payroll Liabilities - Other	1,976.94	0.00	1,976.94
<b>Total 2102 · Payroll Liabilities</b>	<b>2,084.43</b>	<b>2,141.29</b>	<b>-56.86</b>
2103 · Sales Tax Payable	479.66	1,645.46	-1,165.80
2200 · Tenant Security Deposits Held	8,503.25	14,779.43	-6,276.18
2203 · Due To/From City of Saxman	14.06	14.06	0.00
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>177,672.40</b>	<b>185,171.24</b>	<b>-7,498.84</b>
<b>Total Current Liabilities</b>	<b>180,024.03</b>	<b>185,448.98</b>	<b>-5,424.95</b>
<b>Long Term Liabilities</b>			

10:30 AM

01/11/23

Accrual Basis

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

Item 3.

	Dec 31, 22	Dec 31, 21	\$ Change
2501 · Bond Loan Payable	135,000.00	135,000.00	0.00
2510 · Amortizable Bond Premium	15,121.85	16,410.50	-1,288.65
<b>Total Long Term Liabilities</b>	<b>150,121.85</b>	<b>151,410.50</b>	<b>-1,288.65</b>
<b>Total Liabilities</b>	<b>330,145.88</b>	<b>336,859.48</b>	<b>-6,713.60</b>
<b>Equity</b>			
3200 · Opening Balance Equity	-16,419.00	-16,419.00	0.00
3201 · Retained Earnings	1,519,468.51	1,625,414.30	-105,945.79
Net Income	40,083.01	10,188.26	29,894.75
<b>Total Equity</b>	<b>1,543,132.52</b>	<b>1,619,183.56</b>	<b>-76,051.04</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,873,278.40</b>	<b>1,956,043.04</b>	<b>-82,764.64</b>

10:30 AM

01/11/23

Accrual Basis

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

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Item 3.

Filters applied on this Report:

Date: Custom

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

	<u>Dec 31, 22</u>	<u>Dec 31, 21</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
01.1010 · General Fund Checking	709,970.97	222,463.11	487,507.86
01.1011 · Northrim Payroll	282.87	940.14	-657.27
01.1025 · Credit Card Account	99,045.13	55,715.45	43,329.68
10.1010 · Water & Sewer Checking	222,524.11	152,245.75	70,278.36
10.1011 · W&S Reserve Checking	33,138.44	33,118.78	19.66
88.1010 · CARES Act Checking	0.02	0.02	0.00
<b>Total Checking/Savings</b>	<u>1,064,961.54</u>	<u>464,483.25</u>	<u>600,478.29</u>
<b>Total Current Assets</b>	<u>1,064,961.54</u>	<u>464,483.25</u>	<u>600,478.29</u>
<b>TOTAL ASSETS</b>	<u><b>1,064,961.54</b></u>	<u><b>464,483.25</b></u>	<u><b>600,478.29</b></u>
<b>LIABILITIES &amp; EQUITY</b>	0.00	0.00	0.00

9:55 AM

01/11/23

Accrual Basis

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

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Item 4.

**Filters applied on this Report:**

**Account: Multiple accounts...**

**Date: Last Month**