



**City of Saxman  
Finance Committee Meeting  
June 23, 2023  
5:00 PM**

## **AGENDA**

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### **Call to Order**

### **Roll Call**

### **Public Comments**

### **FY23 Financials**

1. April General Fund Financials  
Background: Presentation of the General Fund Financials.
2. April Water and Sewer Financials  
Background: Presentation of the Water and Sewer Financials.
3. April Seaport Financials  
Background: Presentation of the Seaport Financials.
4. April Cash Accounts  
Background: Presentation of the Cash Accounts.
5. May General Fund Financials  
Background: Presentation of the General Fund Financials.
6. May Water and Sewer Financials  
Background: Presentation of the Water and Sewer Financials.
7. May Seaport Financials  
Background: Presentation of the Seaport Financials.
8. May Cash Accounts  
Background: Presentation of the Cash Accounts.

**Executive Session Procedure:** Motion is made stating the subject matter to be discussed and then voted upon. If adopted, executive session is held. If necessary, action is taken in public session following the executive session. If there is more than one executive session topic, each topic will be handled separate from the other.

9. Accounting Firm  
Background: Discussion pertaining to the Accounting Firm.

### **Adjournment**

City of Saxman  
Profit & Loss Budget vs. Actual  
FY23 July 1 2022 through April 30, 2023  
Ten Months = 83% of Budget

00 - General Fund (General Fund)				
	YTD	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4200 · Operating Revenue State of AK	67,268.13	67,268.13	-	100.0%
4300 · Fisheries Business Tax	2,842.52			
4500 · Sales Tax Revenue	110,524.01	150,000.00	(39,475.99)	73.68%
4601 · Misc. Office Revenue	2,055.66	10,000.00	(7,944.34)	20.56%
4603 · Admin Fees	50,535.00	45,000.00	5,535.00	112.3%
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	-	3,000.00	(3,000.00)	0.0%
4701 · Dockside Lease	4,694.80	6,000.00	(1,305.20)	78.25%
4771 · Citation Penalties	70.00	1,000.00	(930.00)	7.0%
4800.01 · Transfer from Seaport	-	45,324.73	(45,324.73)	0.0%
4800.02 · Transfer from AARPA	138,073.01	138,073.01	-	100.0%
<b>Total Transfers In</b>	<u>138,073.01</u>	<u>183,397.74</u>	<u>(45,324.73)</u>	<u>75.29%</u>
<b>Total Income</b>	<u>437,608.12</u>	<u>565,665.87</u>	<u>(128,057.75)</u>	<u>77.36%</u>
<b>Gross Profit</b>	<u>437,608.12</u>	<u>565,665.87</u>	<u>(128,057.75)</u>	<u>77.36%</u>
<b>Expense</b>				
5301 · Office Supplies	2,938.42	3,500.00	(561.58)	83.96%
5302 · Copier Service	875.00	1,000.00	(125.00)	87.5%
5310 · Postage	485.15	1,000.00	(514.85)	48.52%
5313 · Bank Charges	1,459.68	1,500.00	(40.32)	97.31%
5460 · Computer Support	7,172.39	7,200.00	(27.61)	99.62%
5515 · Telephone	901.14	975.00	(73.86)	92.43%
5720 · Advertising	-	500.00	(500.00)	0.0%
5740 · Dues/Fees	1,130.00	1,220.00	(90.00)	92.62%
5742 · Subscriptions & Publications	177.00	300.00	(123.00)	59.0%
5745 · Business Development/Meals	300.00	300.00	-	100.0%
5801 · Accounting/Audit	11,463.19	12,500.00	(1,036.81)	91.71%
5820 · Legal Services	2,400.75	2,500.00	(99.25)	96.03%
5825 · Contracted Services	716.99	1,000.00	(283.01)	71.7%
5827 · Municode	8,700.00	4,500.00	4,200.00	193.33%
6015 · Alaska Municipal League	1,015.27	1,108.00	(92.73)	91.63%
7010 · Interest Expense	1,594.56	1,200.00	394.56	132.88%
7800 · Transfers Out	28,129.34	36,435.00	(8,305.66)	77.2%
9100 · General Fixed Assets	23,925.00	47,000.00	(23,075.00)	50.9%
<b>Total Expense</b>	<u>93,383.88</u>	<u>123,738.00</u>	<u>(30,354.12)</u>	<u>75.47%</u>
<b>Net Income</b>	<u>344,224.24</u>	<u>441,927.87</u>	<u>(97,703.63)</u>	<u>77.89%</u>

04 - City Administrator (General Fund)				
	YTD	Budget	\$ Over Budget	% of Budget
<b>Expense</b>				
5001 · Wages	55,517.14	72,200.00	(16,682.86)	76.89%
5005 · PERS Expense	16,695.09	15,884.00	811.09	105.11%
5010 · Payroll Taxes	4,487.11	6,245.30	(1,758.19)	71.85%
5015 · Health/Life Insurance	11,137.84	16,511.36	(5,373.52)	67.46%
5020 · Workman's Comp. Insurance	276.80	281.58	(4.78)	98.3%
5301 · Office Supplies	695.16	1,200.00	(504.84)	57.93%
5460 · Computer Support	1,124.85	1,000.00	124.85	112.49%

	YTD	Budget	\$ Over Budget	% of Budget
5515 · Telephone	1,951.80	2,340.00	(388.20)	83.41%
5630 · General Liability Insurance	1,684.40	1,964.56	(280.16)	85.74%
5740 · Dues/Fees	707.50	900.00	(192.50)	78.61%
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	820.00	1,400.00	(580.00)	58.57%
<b>Total Expense</b>	<b>98,120.29</b>	<b>127,526.80</b>	<b>(29,406.51)</b>	<b>76.94%</b>
<b>Net Income</b>	<b>(98,120.29)</b>	<b>(127,526.80)</b>	<b>29,406.51</b>	<b>76.94%</b>

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

	YTD	Budget	\$ Over Budget	% of Budget
<b>Expense</b>				
5001 · Wages	27,562.67	31,176.00	(3,613.33)	88.41%
5002 · Temporary Hire	246.00	7,500.00	(7,254.00)	3.28%
5010 · Payroll Taxes	2,405.46	3,326.14	(920.68)	72.32%
5020 · Workman's Comp. Insurance	-	2,815.61	(2,815.61)	0.0%
5301 · Office Supplies	58.75	700.00	(641.25)	8.39%
5460 · Computer Support	-	500.00	(500.00)	0.0%
5505 · Equipment	127.60	5,000.00	(4,872.40)	2.55%
5506 · Grounds Supplies	611.55	700.00	(88.45)	87.36%
5513 · COS Street Lights	8,469.99	10,228.00	(1,758.01)	82.81%
5515 · Telephone	301.85	350.00	(48.15)	86.24%
5525 · Landfill	33.50	400.00	(366.50)	8.38%
5630 · General Liability Insurance	-	1,052.37	(1,052.37)	0.0%
5800 · Towing Fees	-	1,500.00	(1,500.00)	0.0%
7002 · Vehicle Operation	1,985.03	2,900.00	(914.97)	68.45%
7003 · Vehicle Maintenance	258.69	1,000.00	(741.31)	25.87%
7004 · Vehicle Insurance	1,080.80	1,297.00	(216.20)	83.33%
<b>Total Expense</b>	<b>43,141.89</b>	<b>70,445.12</b>	<b>(27,303.23)</b>	<b>61.24%</b>
<b>Net Income</b>	<b>(43,141.89)</b>	<b>(70,445.12)</b>	<b>27,303.23</b>	<b>61.24%</b>

**06 - Roads  
(General Fund)**

	YTD	Budget	\$ Over Budget	% of Budget
<b>Expense</b>				
5210 · Road Maintenance	2,728.62	5,000.00	(2,271.38)	54.57%
5212 · Snow Plow/Sander Maintenance	774.23	500.00	274.23	154.85%
5508 · Equipment Insurance	222.50	267.00	(44.50)	83.33%
6000 · Road Supplies	4,397.42	4,000.00	397.42	109.94%
7072 · Loader Expenses	4,532.23	1,000.00	3,532.23	453.22%
<b>Total Expense</b>	<b>12,655.00</b>	<b>10,767.00</b>	<b>1,888.00</b>	<b>117.54%</b>
<b>Net Income</b>	<b>(12,655.00)</b>	<b>(10,767.00)</b>	<b>(1,888.00)</b>	<b>117.54%</b>

**07 - Mayor  
(General Fund)**

	YTD	Budget	\$ Over Budget	% of Budget
<b>Expense</b>				
5001 · Wages	7,290.00	7,800.00	(510.00)	93.46%
5010 · Payroll Taxes	557.69	670.80	(113.11)	83.14%
5020 · Workman's Comp. Insurance	29.90	30.42	(0.52)	98.29%
5515 · Telephone	120.00	-	120.00	100.0%
5630 · General Liability Insurance	181.90	212.24	(30.34)	85.71%
5740 · Dues/Fees	50.00	50.00	-	100.0%
6010 · Travel - Transportation/Lodging	2,057.17	1,500.00	557.17	137.15%

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6011 · Travel - Per Diem	320.00	500.00	(180.00)	64.0%
6019 · AML Mayor's Association	50.00	50.00	-	100.0%
<b>Total Expense</b>	<u>10,656.66</u>	<u>10,813.46</u>	<u>(156.80)</u>	<u>98.55%</u>
<b>Net Income</b>	<u>(10,656.66)</u>	<u>(10,813.46)</u>	<u>156.80</u>	<u>98.55%</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	17,593.50	18,000.00	(406.50)	97.74%
5010 · Payroll Taxes	1,348.03	1,548.00	(199.97)	87.08%
5020 · Workman's Comp. Insurance	69.00	70.20	(1.20)	98.29%
5515 · Telephone	119.12	177.60	(58.48)	67.07%
5630 · General Liability Insurance	419.90	489.78	(69.88)	85.73%
5730 · Election Costs	941.78	1,000.00	(58.22)	94.18%
5740 · Dues/Fees	130.00	175.00	(45.00)	74.29%
5745 · Business Development/Meals	600.00	600.00	-	100.0%
5901 · Retreat Expense	124.50	200.00	(75.50)	62.25%
<b>Total Expense</b>	<u>21,345.83</u>	<u>22,260.58</u>	<u>(914.75)</u>	<u>95.89%</u>
<b>Net Income</b>	<u>(21,345.83)</u>	<u>(22,260.58)</u>	<u>914.75</u>	<u>95.89%</u>

**13 - Finance  
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
5001 · Wages	24,675.73	29,617.20	(4,941.47)	83.32%
5010 · Payroll Taxes	2,134.45	2,561.89	(427.44)	83.32%
5020 · Workman's Comp. Insurance	97.90	115.51	(17.61)	84.76%
5301 · Office Supplies	955.91	1,000.00	(44.09)	95.59%
5460 · Computer Support	823.07	800.00	23.07	102.88%
5515 · Telephone	1,679.79	2,160.00	(480.21)	77.77%
5630 · General Liability Insurance	595.90	805.88	(209.98)	73.94%
5720 · Advertising	-	150.00	(150.00)	0.0%
5740 · Dues/Fees	-	95.00	(95.00)	0.0%
5825 · Contracted Services	42,000.00	72,000.00	(30,000.00)	58.33%
6010 · Travel - Transportation/Lodging	-	1,000.00	(1,000.00)	0.0%
6011 · Travel - Per Diem	-	730.00	(730.00)	0.0%
<b>Total Expense</b>	<u>72,962.75</u>	<u>111,035.48</u>	<u>(38,072.73)</u>	<u>65.71%</u>
<b>Net Income</b>	<u>(72,962.75)</u>	<u>(111,035.48)</u>	<u>38,072.73</u>	<u>65.71%</u>

**14 - Grants  
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
5515 · Telephone	809.91	912.00	(102.09)	88.81%
5740 · Dues/Fees	275.00	540.00	(265.00)	50.93%
5825 · Contracted Services	-	50,000.00	(50,000.00)	0.0%
<b>Total Expense</b>	<u>1,084.91</u>	<u>51,452.00</u>	<u>(50,367.09)</u>	<u>2.11%</u>
<b>Net Income</b>	<u>(1,084.91)</u>	<u>(51,452.00)</u>	<u>50,367.09</u>	<u>2.11%</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	240.13	500.00	(259.87)	48.03%

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5515 · Telephone	929.00	1,100.00	(171.00)	84.46%
6005 · Housing Stipend	2,706.00	8,400.00	(5,694.00)	32.21%
7002 · Vehicle Operation	1,160.62	1,600.00	(439.38)	72.54%
7003 · Vehicle Maintenance	86.94	500.00	(413.06)	17.39%
7100 · Boat Expense				
7101 · Boat Fuel	-	250.00	(250.00)	0.0%
7102 · Boat Repairs & Maintenance	-	250.00	(250.00)	0.0%
<b>Total Expense</b>	<u>5,122.69</u>	<u>12,600.00</u>	<u>(7,477.31)</u>	<u>40.66%</u>
<b>Net Income</b>	<u>(5,122.69)</u>	<u>(12,600.00)</u>	<u>7,477.31</u>	<u>40.66%</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	15,000.00	18,000.00	(3,000.00)	83.33%
<b>Total Income</b>	<u>15,000.00</u>	<u>18,000.00</u>	<u>(3,000.00)</u>	<u>83.33%</u>
<b>Expense</b>				
5550 · General Maintenance	-	1,500.00	(1,500.00)	0.0%
5551 · Furnace Maintenance	243.30	350.00	(106.70)	69.51%
5610 · Property/Contents Ins.	2,616.30	3,129.00	(512.70)	83.62%
<b>Total Expense</b>	<u>2,859.60</u>	<u>4,979.00</u>	<u>(2,119.40)</u>	<u>57.43%</u>
<b>Net Income</b>	<u>(2,859.60)</u>	<u>(4,979.00)</u>	<u>2,119.40</u>	<u>57.43%</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	609.78	500.00	109.78	121.96%
4602 · Rental Revenue	23,315.95	20,000.00	3,315.95	116.58%
<b>Total Income</b>	<u>23,925.73</u>	<u>20,500.00</u>	<u>3,425.73</u>	<u>116.71%</u>
<b>Expense</b>				
5001 · Wages	4,025.00	8,774.40	(4,749.40)	45.87%
5010 · Payroll Taxes	348.17	758.99	(410.82)	45.87%
5020 · Workman's Comp. Insurance	321.30	425.56	(104.26)	75.5%
5206 · Sprinkler Maintenance	678.00	900.00	(222.00)	75.33%
5313 · Bank Charges	259.86	500.00	(240.14)	51.97%
5460 · Computer Support	159.65	500.00	(340.35)	31.93%
5510 · Utilities	7,994.01	12,000.00	(4,005.99)	66.62%
5515 · Telephone	1,179.41	1,416.00	(236.59)	83.29%
5520 · Oil	30,911.39	26,000.00	4,911.39	118.89%
5525 · Landfill	16.75	250.00	(233.25)	6.7%
5528 · Water & Sewer Fees	-	5,748.00	(5,748.00)	0.0%
5530 · Supplies	2,180.56	2,300.00	(119.44)	94.81%
5550 · General Maintenance	11,243.26	15,000.00	(3,756.74)	74.96%
5551 · Furnace Maintenance	567.98	2,000.00	(1,432.02)	28.4%
5610 · Property/Contents Ins.	46,460.20	55,565.00	(9,104.80)	83.61%
5630 · General Liability Insurance	169.70	238.75	(69.05)	71.08%
5740 · Dues/Fees	280.00	190.00	90.00	147.37%
5950 · Bad Debt Expense	17.62	-	17.62	100.0%
<b>Total Expense</b>	<u>106,812.86</u>	<u>132,566.70</u>	<u>(25,753.84)</u>	<u>80.57%</u>
<b>Net Income</b>	<u>(82,887.13)</u>	<u>(112,066.70)</u>	<u>29,179.57</u>	<u>73.96%</u>

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
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	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4602 · Rental Revenue	1,302.00	1,000.00	302.00	130.2%
<b>Total Income</b>	<u>1,302.00</u>	<u>1,000.00</u>	<u>302.00</u>	<u>130.2%</u>
<b>Expense</b>				
5510 · Utilities	3,605.56	8,000.00	(4,394.44)	45.07%
5520 · Oil	11,863.05	6,000.00	5,863.05	197.72%
5525 · Landfill	-	125.00	(125.00)	0.0%
5528 · Water & Sewer Fees	-	5,748.00	(5,748.00)	0.0%
5530 · Supplies	89.51	100.00	(10.49)	89.51%
5550 · General Maintenance	1,376.05	2,500.00	(1,123.95)	55.04%
5551 · Furnace Maintenance	194.36	800.00	(605.64)	24.3%
5610 · Property/Contents Ins.	8,265.40	9,885.00	(1,619.60)	83.62%
<b>Total Expense</b>	<u>25,393.93</u>	<u>33,158.00</u>	<u>(7,764.07)</u>	<u>76.59%</u>
<b>Net Income</b>	<u>(24,091.93)</u>	<u>(32,158.00)</u>	<u>8,066.07</u>	<u>74.92%</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	715.47	3,000.00	(2,284.53)	23.85%
5530 · Supplies	1,417.49	2,300.00	(882.51)	61.63%
5550 · General Maintenance	40.97	400.00	(359.03)	10.24%
5610 · Property/Contents Ins.	1,804.40	2,165.28	(360.88)	83.33%
<b>Total Expense</b>	<u>3,978.33</u>	<u>7,865.28</u>	<u>(3,886.95)</u>	<u>50.58%</u>
<b>Net Income</b>	<u>(3,978.33)</u>	<u>(7,865.28)</u>	<u>3,886.95</u>	<u>50.58%</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	2,200.00	600.00	1,600.00	366.67%
<b>Total Income</b>	<u>2,200.00</u>	<u>600.00</u>	<u>1,600.00</u>	<u>366.67%</u>
<b>Expense</b>				
5510 · Utilities	1,073.30	3,500.00	(2,426.70)	30.67%
5525 · Landfill	16.75	25.00	(8.25)	67.0%
5528 · Water & Sewer Fees	-	5,748.00	(5,748.00)	0.0%
5530 · Supplies	122.94	500.00	(377.06)	24.59%
5550 · General Maintenance	2,809.11	3,700.00	(890.89)	75.92%
5610 · Property/Contents Ins.	1,883.00	2,259.60	(376.60)	83.33%
<b>Total Expense</b>	<u>5,905.10</u>	<u>15,732.60</u>	<u>(9,827.50)</u>	<u>37.53%</u>
<b>Net Income</b>	<u>(3,705.10)</u>	<u>(15,132.60)</u>	<u>11,427.50</u>	<u>24.48%</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	801.49	1,000.00	(198.51)	80.15%
5520 · Oil	4,718.52	2,600.00	2,118.52	181.48%
5525 · Landfill	-	150.00	(150.00)	0.0%
5528 · Water & Sewer Fees	-	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.	485.20	582.27	(97.07)	83.33%
<b>Total Expense</b>	<u>6,319.74</u>	<u>7,044.27</u>	<u>(724.53)</u>	<u>89.72%</u>
<b>Net Income</b>	<u>(6,319.74)</u>	<u>(7,044.27)</u>	<u>724.53</u>	<u>89.72%</u>

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>28 - Killer Whale Duplex (General Fund)</b>				
	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4602 · Rental Revenue	23,660.00	26,400.00	(2,740.00)	89.62%
<b>Total Income</b>	<u>23,660.00</u>	<u>26,400.00</u>	<u>(2,740.00)</u>	<u>89.62%</u>
<b>Expense</b>				
5510 · Utilities	-	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.	3,057.00	3,656.00	(599.00)	83.62%
5720 · Advertising	-	125.00	(125.00)	0.0%
<b>Total Expense</b>	<u>4,033.10</u>	<u>7,381.00</u>	<u>(3,347.90)</u>	<u>54.64%</u>
<b>Net Income</b>	<u>19,626.90</u>	<u>19,019.00</u>	<u>607.90</u>	<u>103.2%</u>

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>29 - Eagle Ave Duplex (General Fund)</b>				
	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4309 · Office Landfill	475.00	300.00	175.00	158.33%
4602 · Rental Revenue	25,500.00	30,600.00	(5,100.00)	83.33%
<b>Total Income</b>	<u>25,975.00</u>	<u>30,900.00</u>	<u>(4,925.00)</u>	<u>84.06%</u>
<b>Expense</b>				
5510 · Utilities	-	250.00	(250.00)	0.0%
5550 · General Maintenance	2,449.05	5,000.00	(2,550.95)	48.98%
5610 · Property/Contents Ins.	2,900.60	3,469.00	(568.40)	83.62%
5720 · Advertising	-	125.00	(125.00)	0.0%
<b>Total Expense</b>	<u>5,349.65</u>	<u>8,844.00</u>	<u>(3,494.35)</u>	<u>60.49%</u>
<b>Net Income</b>	<u>20,625.35</u>	<u>22,056.00</u>	<u>(1,430.65)</u>	<u>93.51%</u>

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>32 - Independent Tours (General Fund)</b>				
	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4900 · Tourism Revenue				
4901 · Park Permit Revenue	6,291.42	3,500.00	2,791.42	179.76%
4902 · Headcount Fees - Independents	80,324.80	115,000.00	(34,675.20)	69.85%
4904 · Map Revenue	455.00	1,000.00	(545.00)	45.5%
4905 · Park Fees - Walk Ups	14,765.00	24,000.00	(9,235.00)	61.52%
<b>Total Income</b>	<u>101,836.22</u>	<u>143,500.00</u>	<u>(41,663.78)</u>	<u>70.97%</u>
<b>Expense</b>				
5209 · Shed Maintenance	-	250.00	(250.00)	0.0%
5301 · Office Supplies	753.77	800.00	(46.23)	94.22%
5313 · Bank Charges	536.43	750.00	(213.57)	71.52%
5700 · Totem Restoration	-	7,500.00	(7,500.00)	0.0%
5720 · Advertising	1,440.00	750.00	690.00	192.0%
<b>Total Expense</b>	<u>2,730.20</u>	<u>10,050.00</u>	<u>(7,319.80)</u>	<u>27.17%</u>
<b>Net Income</b>	<u>99,106.02</u>	<u>133,450.00</u>	<u>(34,343.98)</u>	<u>74.27%</u>

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>24 - Fire Department (General Fund)</b>				
	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
5402 · Fire Truck Maintenance	-	500.00	(500.00)	0.0%
5508 · Equipment Insurance	3,151.70	3,800.00	(648.30)	82.94%

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5510 · Utilities	394.78	650.00	(255.22)	60.74%
5515 · Telephone	-	460.00	(460.00)	0.0%
5520 · Oil	4,731.95	3,000.00	1,731.95	157.73%
5550 · General Maintenance	-	1,000.00	(1,000.00)	0.0%
5551 · Furnace Maintenance	451.77	150.00	301.77	301.18%
5610 · Property/Contents Ins.	1,455.50	1,746.60	(291.10)	83.33%
5826 · EMS Services	27,000.00	27,000.00	-	100.0%
<b>Total Expense</b>	<u>37,185.70</u>	<u>38,306.60</u>	<u>(1,120.90)</u>	<u>97.07%</u>
<b>Net Income</b>	<u>(37,185.70)</u>	<u>(38,306.60)</u>	<u>1,120.90</u>	<u>97.07%</u>

**General Fund Totals**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>	631,507.07	806,565.87	(175,058.80)	78.3%
<b>Total Expense</b>	559,042.11	806,565.89	(247,523.78)	69.31%
<b>Net Income</b>	72,464.96	(0.02)	72,464.98	



City of Saxman  
Profit & Loss Budget vs. Actual  
FY23 July 1 2022 through April 30, 2023  
Ten Months = 83% of Budget

## 10 - Water &amp; Sewer

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4201 · Water Service Charges	98,775.00	141,600.00	(42,825.00)	69.76%
4202 · Sewer Service Charges	89,169.00	116,163.00	(26,994.00)	76.76%
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	1.20	500.00	(498.80)	0.24%
4207 · Reconnect Fees	0.00	150.00	(150.00)	0.0%
4208 · W&S Installation Fees	798.90	600.00	198.90	133.15%
4410 · Interest Income	22.33	40.00	(17.67)	55.83%
<b>Total Income</b>	<u>188,766.43</u>	<u>259,853.00</u>	<u>(71,086.57)</u>	<u>72.64%</u>
<b>Gross Profit</b>	188,766.43	259,853.00	(71,086.57)	72.64%
<b>Expense</b>				
5001 · Wages	26,095.00	41,520.00	(15,425.00)	62.85%
5005 · PERS Expense	0.00	6,089.60	(6,089.60)	0.0%
5010 · PayrollTaxes	2,257.22	3,591.48	(1,334.26)	62.85%
5015 · Health/Life Insurance	0.00	11,007.58	(11,007.58)	0.0%
5020 · Workman's Comp. Insurance	1,788.70	1,573.61	215.09	113.67%
5201 · Chemicals	15,303.40	20,000.00	(4,696.60)	76.52%
5202 · Water Testing Services	9,194.53	11,000.00	(1,805.47)	83.59%
5203 · Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 · Water TestingSupplies	317.39	250.00	67.39	126.96%
5207 · Water Plant Maintenance	4,827.97	6,000.00	(1,172.03)	80.47%
5208 · Booster Station Maint.	(75.03)	1,000.00	(1,075.03)	(7.5%)
5211 · Water System Maintenance	11,283.76	11,000.00	283.76	102.58%
5213 · Sewer System Maint.	0.00	5,329.38	(5,329.38)	0.0%
5220 · KGB Fees	(899.77)	73,366.56	(74,266.33)	(1.23%)
5301 · Office Supplies	935.49	1,000.00	(64.51)	93.55%
5310 · Postage	452.40	500.00	(47.60)	90.48%
5313 · Bank Charges	3,546.56	5,500.00	(1,953.44)	64.48%
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	3,124.07	4,500.00	(1,375.93)	69.42%
5511 · Electricity-Booster Station	228.75	750.00	(521.25)	30.5%
5515 · Telephone	3,294.64	5,422.20	(2,127.56)	60.76%
5520 · Oil	0.00	750.00	(750.00)	0.0%
5530 · Supplies	2,373.95	2,500.00	(126.05)	94.96%
5551 · Furnace Maintenance	205.53	700.00	(494.47)	29.36%
5610 · Property/Contents Ins.	313.60	375.00	(61.40)	83.63%
5611 · Ins./PropertyWater Storage	368.70	441.00	(72.30)	83.61%
5612 · Ins./PropertyWater Treatment	3,198.30	3,825.00	(626.70)	83.62%
5613 · Ins. Property-New Water Plant	7,819.60	9,352.00	(1,532.40)	83.61%
5630 · General Liability Insurance	1,093.10	1,300.00	(206.90)	84.09%
5740 · Dues/Fees	0.00	750.00	(750.00)	0.0%
5744 · Licenses/Fees	716.99	1,000.00	(283.01)	71.7%
5801 · Accounting/Audit	11,463.21	12,500.00	(1,036.79)	91.71%
5825 · Contracted Services	0.00	500.00	(500.00)	0.0%
5950 · Bad Debt Expense	538.45			
6040 · Registration	279.25	450.00	(170.75)	62.06%
6042 · Miscellaneous Expense	123.00			
7071 · Truck Expense - Chevy	2,328.57	2,500.00	(171.43)	93.14%

City of Saxman  
 Profit & Loss Budget vs. Actual  
 FY23 July 1 2022 through April 30, 2023  
 Ten Months = 83% of Budget

10 - Water & Sewer

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
7073 · Truck Insurance - Chevy	865.80	1,039.00	(173.20)	83.33%
7074 · Truck Maintenance - Chevy	1,214.26	1,000.00	214.26	121.43%
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>	<u>117,316.94</u>	<u>259,852.99</u>	<u>(142,536.05)</u>	<u>45.15%</u>
<b>Net Income</b>	<u>71,449.49</u>	<u>0.01</u>	<u>71,449.48</u>	<u>714,494,900.0%</u>

Water & Sewer Totals

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>	188,766.43	259,853.00	(71,086.57)	72.64%
<b>Total Expense</b>	117,316.94	259,852.99	(142,536.05)	45.15%
<b>Net Income</b>	71,449.49	0.01	71,449.48	

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

	Jul '22 - Apr 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4201 · Water Service Charges	113,588.68	141,600.00	(28,011.32)	80.2%
4202 · Sewer Service Charges	102,373.63	116,163.00	(13,789.37)	88.1%
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	31.01	500.00	(468.99)	6.2%
4207 · Reconnect Fees	0.00	150.00	(150.00)	0.0%
4208 · W&S Installation Fees	798.90	600.00	198.90	133.2%
4410 · Interest Income	22.33	40.00	(17.67)	55.8%
<b>Total Income</b>	216,814.55	259,853.00	(43,038.45)	83.4%
<b>Gross Profit</b>	216,814.55	259,853.00	(43,038.45)	83.4%
<b>Expense</b>				
5001 · Wages	26,095.00	41,520.00	(15,425.00)	62.8%
5005 · PERS Expense	0.00	6,089.60	(6,089.60)	0.0%
5010 · Payroll Taxes	2,257.22	3,591.48	(1,334.26)	62.8%
5015 · Health/Life Insurance	0.00	11,007.58	(11,007.58)	0.0%
5020 · Workman's Comp. Insurance	1,788.70	1,573.61	215.09	113.7%
5201 · Chemicals	15,303.40	20,000.00	(4,696.60)	76.5%
5202 · Water Testing Services	8,484.53	11,000.00	(2,515.47)	77.1%
5203 · Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 · Water Testing Supplies	317.39	250.00	67.39	127.0%
5207 · Water Plant Maintenance	4,943.17	6,000.00	(1,056.83)	82.4%
5208 · Booster Station Maint.	(75.03)	1,000.00	(1,075.03)	(7.5)%
5211 · Water System Maintenance	13,883.76	11,000.00	2,883.76	126.2%
5213 · Sewer System Maint.	0.00	5,329.38	(5,329.38)	0.0%
5220 · KGB Fees	(899.77)	73,366.56	(74,266.33)	(1.2)%
5301 · Office Supplies	935.49	1,000.00	(64.51)	93.5%
5310 · Postage	452.40	500.00	(47.60)	90.5%
5313 · Bank Charges	3,546.56	5,500.00	(1,953.44)	64.5%
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	3,124.07	4,500.00	(1,375.93)	69.4%
5511 · Electricity-Booster Station	228.75	750.00	(521.25)	30.5%
5515 · Telephone	3,294.64	5,422.20	(2,127.56)	60.8%
5520 · Oil	0.00	750.00	(750.00)	0.0%
5530 · Supplies	2,373.95	2,500.00	(126.05)	95.0%
5551 · Furnace Maintenance	205.53	700.00	(494.47)	29.4%
5610 · Property/Contents Ins.	313.60	375.00	(61.40)	83.6%
5611 · Ins./Property Water Storage	368.70	441.00	(72.30)	83.6%
5612 · Ins./Property Water Treatment	3,198.30	3,825.00	(626.70)	83.6%
5613 · Ins. Property-New Water Plant	7,819.60	9,352.00	(1,532.40)	83.6%
5630 · General Liability Insurance	1,093.10	1,300.00	(206.90)	84.1%
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	11,463.21	12,500.00	(1,036.79)	91.7%
5825 · Contracted Services	0.00	500.00	(500.00)	0.0%
5950 · Bad Debt Expense	538.45			
6040 · Registration	279.25	450.00	(170.75)	62.1%
6042 · Miscellaneous Expense	123.00			
7071 · Truck Expense - Chevy	2,328.57	2,500.00	(171.43)	93.1%
7073 · Truck Insurance - Chevy	865.80	1,039.00	(173.20)	83.3%
7074 · Truck Maintenance - Chevy	1,214.26	1,000.00	214.26	121.4%
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>	118,605.15	259,852.99	(141,247.84)	45.6%
<b>Net Ordinary Income</b>	98,209.40	0.01	98,209.39	982,094,000.0%
<b>Net Income</b>	98,209.40	0.01	98,209.39	982,094,000.0%

City of Saxman  
Profit & Loss Budget vs. Actual  
FY23 July 1 2022 through April 30, 2023  
Ten Months = 83% of Budget

## Seaport

	YTD	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4100 · Income				
4101 · Storage				
4101.01 · Outdoor Storage	7,207.14	4,605.36	2,601.78	156.5%
4101.02 · Indoor Storage	516,065.40	500,000.00	16,065.40	103.21%
4101.03 · Moorage	22,460.20	30,000.00	-7,539.80	74.87%
<b>Total 4101 · Storage</b>	<b>545,732.74</b>	<b>534,605.36</b>	<b>11,127.38</b>	<b>102.08%</b>
4105 · Electricity	14,448.72	17,000.00	-2,551.28	84.99%
4106 · Misc. Income	50.00	400.00	-350.00	12.5%
<b>Total 4100 · Income</b>	<b>560,231.46</b>	<b>552,005.36</b>	<b>8,226.10</b>	<b>101.49%</b>
4301 · Interest				
4302 · Finance Charges	1,015.74	1,250.00	-234.26	81.26%
4301 · Interest - Other	113.51	75.00	38.51	151.35%
<b>Total 4301 · Interest</b>	<b>1,129.25</b>	<b>1,325.00</b>	<b>-195.75</b>	<b>85.23%</b>
44 · Other Revenue				
4402 · Recovery of Bad Debt	297.50	500.00	-202.50	59.5%
4510 · Bond Premium	1,171.50	1,405.80	-234.30	83.33%
<b>Total 44 · Other Revenue</b>	<b>1,469.00</b>	<b>1,905.80</b>	<b>-436.80</b>	<b>77.08%</b>
<b>Total Income</b>	<b>562,829.71</b>	<b>555,236.16</b>	<b>7,593.55</b>	<b>101.37%</b>
<b>Gross Profit</b>	<b>562,829.71</b>	<b>555,236.16</b>	<b>7,593.55</b>	<b>101.37%</b>
<b>Expense</b>				
5200 · Public Works Payroll Expenses				
5201 · Employee Wages	347.20	0.00	347.20	100.0%
5202 · Payroll Taxes	0.00			
5204 · Health Insurance	0.00	0.00	0.00	0.0%
5200 · Public Works Payroll Expenses - Other	55.00	0.00	55.00	100.0%
<b>Total 5200 · Public Works Payroll Expenses</b>	<b>402.20</b>	<b>0.00</b>	<b>402.20</b>	<b>100.0%</b>
5210 · Finance Payroll Expense				
5211 · Wages	30,442.14	44,144.00	-13,701.86	68.96%
5212 · Payroll Taxes Finance	2,640.30	3,818.46	-1,178.16	69.15%
5213 · PERS Finance	6,785.75	9,711.68	-2,925.93	69.87%
5214 · Health Insurance Finance	12,509.95	16,511.36	-4,001.41	75.77%
<b>Total 5210 · Finance Payroll Expense</b>	<b>52,378.14</b>	<b>74,185.50</b>	<b>-21,807.36</b>	<b>70.6%</b>
53 · Administrative				
5301 · Office Supplies	0.00	500.00	-500.00	0.0%
5303 · Contract Services	2,028.00	5,000.00	-2,972.00	40.56%
5304 · Bank Service Charges	571.95	1,000.00	-428.05	57.2%
5305 · Computer and Internet Expenses	903.17	850.00	53.17	106.26%
5306 · Dues and Subscriptions	175.00	150.00	25.00	116.67%
5308 · Advertising and Promotion	0.00	250.00	-250.00	0.0%
5309 · Postage	307.50	400.00	-92.50	76.88%
53 · Administrative - Other	0.00			
<b>Total 53 · Administrative</b>	<b>3,985.62</b>	<b>8,150.00</b>	<b>-4,164.38</b>	<b>48.9%</b>
54 · Insurance Expense				
5401 · General Liability Insurance	825.10	1,073.27	-248.17	76.88%
5402 · Worker's Compensation	135.60	153.83	-18.23	88.15%
5403 · Property Insurance	20,305.30	24,263.00	-3,957.70	83.69%
<b>Total 54 · Insurance Expense</b>	<b>21,266.00</b>	<b>25,490.10</b>	<b>-4,224.10</b>	<b>83.43%</b>
55 · Utilities				
5501 · Electricity	17,431.67	22,100.00	-4,668.33	78.88%
5502 · Telephone Expense	1,294.58	2,240.00	-945.42	57.79%
5503 · Fuel	0.00	500.00	-500.00	0.0%
<b>Total 55 · Utilities</b>	<b>18,726.25</b>	<b>24,840.00</b>	<b>-6,113.75</b>	<b>75.39%</b>
56 · Safety & Security	0.00	250.00	-250.00	0.0%
5710 · Interest Expense	6,375.00	6,875.00	-500.00	92.73%
59 · Building				
5901 · Operating Supplies	80.58	500.00	-419.42	16.12%
5902 · Repairs & Maintenance	31,272.43	40,000.00	-8,727.57	78.18%

City of Saxman  
 Profit & Loss Budget vs. Actual  
 FY23 July 1 2022 through April 30, 2023  
 Ten Months = 83% of Budget

Seaport

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5903 · Dock Repairs	0.00	10,000.00	-10,000.00	0.0%
5904 · Equipment Purchases	0.00	250.00	-250.00	0.0%
<b>Total 59 · Building</b>	<b>31,353.01</b>	<b>50,750.00</b>	<b>-19,396.99</b>	<b>61.78%</b>
5913 · Bad Debts	0.00	2,000.00	-2,000.00	0.0%
<b>60 · Equipment</b>				
6001 · Repairs and Maintenance	3,340.47	5,000.00	-1,659.53	66.81%
6002 · Operating Expense	637.06	800.00	-162.94	79.63%
<b>Total 60 · Equipment</b>	<b>3,977.53</b>	<b>5,800.00</b>	<b>-1,822.47</b>	<b>68.58%</b>
61 · Travel Expense	0.00	3,045.00	-3,045.00	0.0%
<b>Total Expense</b>	<b>138,463.75</b>	<b>201,385.60</b>	<b>-62,921.85</b>	<b>68.76%</b>
<b>Net Ordinary Income</b>	<b>424,365.96</b>	<b>353,850.56</b>	<b>70,515.40</b>	<b>119.93%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
4900 · Other Income	427.12			
<b>Total Other Income</b>	<b>427.12</b>			
<b>Other Expense</b>				
7500 · Savings Transfer	0.00	303,525.83	-303,525.83	0.0%
7501 · Debt Service	5,000.00	5,000.00	0.00	100.0%
7800 · Transfer to General Fund	0.00	45,324.73	-45,324.73	0.0%
<b>Total Other Expense</b>	<b>5,000.00</b>	<b>353,850.56</b>	<b>-348,850.56</b>	<b>1.41%</b>
<b>Net Other Income</b>	<b>-4,572.88</b>	<b>-353,850.56</b>	<b>349,277.68</b>	<b>1.29%</b>
	<b>419,793.08</b>	<b>0.00</b>	<b>419,793.08</b>	<b>100.0%</b>

Water & Sewer Totals

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>	<b>563,256.83</b>	<b>555,236.16</b>	<b>7,593.55</b>	<b>101.44%</b>
<b>Total Expense</b>	<b>143,463.75</b>	<b>555,236.16</b>	<b>(411,772.41)</b>	<b>25.84%</b>
<b>Net Income</b>	<b>419,793.08</b>	<b>0.00</b>	<b>419,365.96</b>	

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06/23/23

Accrual Basis

**Saxman Seaport  
Balance Sheet  
As of April 30, 2023**

	Apr 30, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
11021 · Operating Account	417,291.25
11022 · 1st Bank Savings	42,723.65
11024 · Northrim Bank	18,141.18
11025 · Bond Reserve Account	16,000.00
<b>Total Checking/Savings</b>	494,156.08
<b>Accounts Receivable</b>	
11041 · Accounts Receivable	11,860.68
<b>Total Accounts Receivable</b>	11,860.68
<b>Other Current Assets</b>	
11042 · Allowance for Doubtful Accounts	-684.45
<b>Total Other Current Assets</b>	-684.45
<b>Total Current Assets</b>	505,332.31
<b>Fixed Assets</b>	
<b>1200 · Fixed Assets</b>	
1201 · Buildings and Structures	4,703,450.90
1202 · Land & Improvements	153,426.97
1203 · Furniture and Equipment	37,699.47
1204 · Accumulated Depreciation	-3,233,735.03
<b>Total 1200 · Fixed Assets</b>	1,660,842.31
<b>Total Fixed Assets</b>	1,660,842.31
<b>Other Assets</b>	
1400 · Deferred Outflows-Pension	8,896.00
1402 · Prepaid Insurance	4,253.23
<b>Total Other Assets</b>	13,149.23
<b>TOTAL ASSETS</b>	<b>2,179,323.85</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2102 · Payroll Liabilities	
21022 · Payroll Taxes - State	-66.93
21023 · PERS	-15,608.89
21024 · Health insurance Payable	76.44
<b>Total 2102 · Payroll Liabilities</b>	-15,599.38
2103 · Sales Tax Payable	955.04
2200 · Tenant Security Deposits Held	8,596.25
2203 · Due To/From City of Saxman	0.06
2900 · Net Pension Obligation	139,460.00
2901 · Net OPEB liability	-119,349.00
2950 · Deferred Inflows-Pension	121,760.00
<b>Total Other Current Liabilities</b>	135,822.97
<b>Total Current Liabilities</b>	135,822.97
<b>Long Term Liabilities</b>	
2501 · Bond Loan Payable	130,000.00
2510 · Amortizable Bond Premium	12,689.10
<b>Total Long Term Liabilities</b>	142,689.10
<b>Total Liabilities</b>	278,512.07

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06/23/23  
Accrual Basis

### Saxman Seaport Balance Sheet As of April 30, 2023

	Apr 30, 23
Equity	
3200 · Opening Balance Equity	-16,419.00
3201 · Retained Earnings	1,497,433.51
Net Income	419,797.27
<b>Total Equity</b>	<b>1,900,811.78</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,179,323.85</b>

5:03 PM  
06/20/23  
Accrual Basis

# City of Saxman Cash Accounts As of April 30, 2023

	<u>Apr 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
01.1010 · General Fund Checking	571,067.40
01.1011 · Northrim Payroll	3,674.60
01.1025 · Credit Card Account	91,734.97
10.1010 · Water & Sewer Checking	208,959.14
10.1011 · W&S Reserve Checking	32,977.63
88.1010 · CARES Act Checking	0.02
	<hr/>
<b>Total Checking/Savings</b>	908,413.76
	<hr/>
<b>Total Current Assets</b>	908,413.76
	<hr/>
<b>TOTAL ASSETS</b>	<b>908,413.76</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	0.00



City of Saxman  
Profit & Loss Budget vs. Actual  
FY23 July 1 2022 through May 31, 2023  
Eleven Months = 92% of Budget

<b>00 - General Fund (General Fund)</b>				
	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4200 · Operating Revenue State of AK	67,268.13	67,268.13	-	100.0%
4300 · Fisheries Business Tax	2,842.52			
4500 · Sales Tax Revenue	116,682.96	150,000.00	(33,317.04)	77.79%
4601 · Misc. Office Revenue	2,242.83	10,000.00	(7,757.17)	22.43%
4603 · Admin Fees	57,885.00	45,000.00	12,885.00	128.63%
4620 · Tourism Annual Fee CFT	29,220.71	40,000.00	(10,779.29)	73.05%
4621 · Head Count Fees CFT	41,545.00	60,000.00	(18,455.00)	69.24%
4700 · Head Start Lease	3,085.53	3,000.00	85.53	102.85%
4701 · Dockside Lease	5,164.28	6,000.00	(835.72)	86.07%
4771 · Citation Penalties	70.00	1,000.00	(930.00)	7.0%
4800.01 · Transfer from Seaport	-	45,324.73	(45,324.73)	0.0%
4800.02 · Transfer from AARPA	138,073.01	138,073.01	-	100.0%
<b>Total Transfers In</b>	<u>138,073.01</u>	<u>183,397.74</u>	<u>(45,324.73)</u>	<u>75.29%</u>
<b>Total Income</b>	<u>464,079.97</u>	<u>565,665.87</u>	<u>(101,585.90)</u>	<u>82.04%</u>
<b>Gross Profit</b>	<u>464,079.97</u>	<u>565,665.87</u>	<u>(101,585.90)</u>	<u>82.04%</u>
<b>Expense</b>				
5301 · Office Supplies	3,090.95	3,500.00	(409.05)	88.31%
5302 · Copier Service	875.00	1,000.00	(125.00)	87.5%
5310 · Postage	485.15	1,000.00	(514.85)	48.52%
5313 · Bank Charges	1,597.20	1,500.00	97.20	106.48%
5460 · Computer Support	7,351.77	7,200.00	151.77	102.11%
5515 · Telephone	976.85	975.00	1.85	100.19%
5720 · Advertising	-	500.00	(500.00)	0.0%
5740 · Dues/Fees	1,130.00	1,220.00	(90.00)	92.62%
5742 · Subscriptions & Publications	177.00	300.00	(123.00)	59.0%
5745 · Business Development/Meals	300.00	300.00	-	100.0%
5801 · Accounting/Audit	11,463.19	12,500.00	(1,036.81)	91.71%
5820 · Legal Services	3,408.75	2,500.00	908.75	136.35%
5825 · Contracted Services	1,433.98	1,000.00	433.98	143.4%
5827 · Municode	8,700.00	4,500.00	4,200.00	193.33%
6015 · Alaska Municipal League	1,015.27	1,108.00	(92.73)	91.63%
7010 · Interest Expense	1,631.29	1,200.00	431.29	135.94%
7800 · Transfers Out	31,165.59	36,435.00	(5,269.41)	85.54%
9100 · General Fixed Assets	23,925.00	47,000.00	(23,075.00)	50.9%
<b>Total Expense</b>	<u>98,726.99</u>	<u>123,738.00</u>	<u>(25,011.01)</u>	<u>79.79%</u>
<b>Net Income</b>	<u>365,352.98</u>	<u>441,927.87</u>	<u>(76,574.89)</u>	<u>82.67%</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	55,517.14	72,200.00	(16,682.86)	76.89%
5005 · PERS Expense	16,695.09	15,884.00	811.09	105.11%
5010 · Payroll Taxes	4,487.11	6,245.30	(1,758.19)	71.85%
5015 · Health/Life Insurance	11,137.84	16,511.36	(5,373.52)	67.46%
5020 · Workman's Comp. Insurance	304.48	281.58	22.90	108.13%
5301 · Office Supplies	695.16	1,200.00	(504.84)	57.93%
5460 · Computer Support	1,124.85	1,000.00	124.85	112.49%

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5515 · Telephone	2,127.75	2,340.00	(212.25)	90.93%
5630 · General Liability Insurance	1,852.84	1,964.56	(111.72)	94.31%
5740 · Dues/Fees	830.50	900.00	(69.50)	92.28%
6010 · Travel - Transportation/Lodging	3,343.69	4,300.00	(956.31)	77.76%
6011 · Travel - Per Diem	1,386.00	3,300.00	(1,914.00)	42.0%
6040 · Registration	820.00	1,400.00	(580.00)	58.57%
<b>Total Expense</b>	<u>100,322.45</u>	<u>127,526.80</u>	<u>(27,204.35)</u>	<u>78.67%</u>
<b>Net Income</b>	<u>(100,322.45)</u>	<u>(127,526.80)</u>	<u>27,204.35</u>	<u>78.67%</u>

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
5001 · Wages	32,569.47	31,176.00	1,393.47	104.47%
5002 · Temporary Hire	246.00	7,500.00	(7,254.00)	3.28%
5010 · Payroll Taxes	2,838.56	3,326.14	(487.58)	85.34%
5020 · Workman's Comp. Insurance	-	2,815.61	(2,815.61)	0.0%
5301 · Office Supplies	58.75	700.00	(641.25)	8.39%
5460 · Computer Support	-	500.00	(500.00)	0.0%
5505 · Equipment	439.38	5,000.00	(4,560.62)	8.79%
5506 · Grounds Supplies	611.55	700.00	(88.45)	87.36%
5513 · COS Street Lights	9,357.22	10,228.00	(870.78)	91.49%
5515 · Telephone	333.17	350.00	(16.83)	95.19%
5525 · Landfill	33.50	400.00	(366.50)	8.38%
5630 · General Liability Insurance	-	1,052.37	(1,052.37)	0.0%
5800 · Towing Fees	-	1,500.00	(1,500.00)	0.0%
7002 · Vehicle Operation	1,985.03	2,900.00	(914.97)	68.45%
7003 · Vehicle Maintenance	358.65	1,000.00	(641.35)	35.87%
7004 · Vehicle Insurance	1,188.88	1,297.00	(108.12)	91.66%
<b>Total Expense</b>	<u>50,020.16</u>	<u>70,445.12</u>	<u>(20,424.96)</u>	<u>71.01%</u>
<b>Net Income</b>	<u>(50,020.16)</u>	<u>(70,445.12)</u>	<u>20,424.96</u>	<u>71.01%</u>

**06 - Roads  
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
5210 · Road Maintenance	4,041.84	5,000.00	(958.16)	80.84%
5212 · Snow Plow/Sander Maintenance	774.23	500.00	274.23	154.85%
5508 · Equipment Insurance	244.75	267.00	(22.25)	91.67%
6000 · Road Supplies	4,397.42	4,000.00	397.42	109.94%
7072 · Loader Expenses	4,532.23	1,000.00	3,532.23	453.22%
<b>Total Expense</b>	<u>13,990.47</u>	<u>10,767.00</u>	<u>3,223.47</u>	<u>129.94%</u>
<b>Net Income</b>	<u>(13,990.47)</u>	<u>(10,767.00)</u>	<u>(3,223.47)</u>	<u>129.94%</u>

**07 - Mayor  
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
5001 · Wages	8,440.00	7,800.00	640.00	108.21%
5010 · Payroll Taxes	645.67	670.80	(25.13)	96.25%
5020 · Workman's Comp. Insurance	32.89	30.42	2.47	108.12%
5515 · Telephone	160.00	-	160.00	100.0%
5630 · General Liability Insurance	200.09	212.24	(12.15)	94.28%
5740 · Dues/Fees	50.00	50.00	-	100.0%
6010 · Travel - Transportation/Lodging	2,057.17	1,500.00	557.17	137.15%

	YTD	Budget	\$ Over Budget	% of Budget
6011 · Travel - Per Diem	320.00	500.00	(180.00)	64.0%
6019 · AML Mayor's Association	50.00	50.00	-	100.0%
<b>Total Expense</b>	<b>11,955.82</b>	<b>10,813.46</b>	<b>1,142.36</b>	<b>110.56%</b>
<b>Net Income</b>	<b>(11,955.82)</b>	<b>(10,813.46)</b>	<b>(1,142.36)</b>	<b>110.56%</b>

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

	YTD	Budget	\$ Over Budget	% of Budget
<b>Expense</b>				
5001 · Wages	17,593.50	18,000.00	(406.50)	97.74%
5010 · Payroll Taxes	1,348.03	1,548.00	(199.97)	87.08%
5020 · Workman's Comp. Insurance	75.90	70.20	5.70	108.12%
5515 · Telephone	131.49	177.60	(46.11)	74.04%
5630 · General Liability Insurance	461.89	489.78	(27.89)	94.31%
5730 · Election Costs	941.78	1,000.00	(58.22)	94.18%
5740 · Dues/Fees	130.00	175.00	(45.00)	74.29%
5745 · Business Development/Meals	600.00	600.00	-	100.0%
5901 · Retreat Expense	124.50	200.00	(75.50)	62.25%
<b>Total Expense</b>	<b>21,407.09</b>	<b>22,260.58</b>	<b>(853.49)</b>	<b>96.17%</b>
<b>Net Income</b>	<b>(21,407.09)</b>	<b>(22,260.58)</b>	<b>853.49</b>	<b>96.17%</b>

**13 - Finance  
(General Fund)**

	YTD	Budget	\$ Over Budget	% of Budget
<b>Expense</b>				
5001 · Wages	27,354.73	29,617.20	(2,262.47)	92.36%
5010 · Payroll Taxes	2,366.19	2,561.89	(195.70)	92.36%
5020 · Workman's Comp. Insurance	107.69	115.51	(7.82)	93.23%
5301 · Office Supplies	955.91	1,000.00	(44.09)	95.59%
5460 · Computer Support	823.07	800.00	23.07	102.88%
5515 · Telephone	1,887.80	2,160.00	(272.20)	87.4%
5630 · General Liability Insurance	655.49	805.88	(150.39)	81.34%
5720 · Advertising	-	150.00	(150.00)	0.0%
5740 · Dues/Fees	-	95.00	(95.00)	0.0%
5825 · Contracted Services	42,000.00	72,000.00	(30,000.00)	58.33%
6010 · Travel - Transportation/Lodging	-	1,000.00	(1,000.00)	0.0%
6011 · Travel - Per Diem	-	730.00	(730.00)	0.0%
<b>Total Expense</b>	<b>76,150.88</b>	<b>111,035.48</b>	<b>(34,884.60)</b>	<b>68.58%</b>
<b>Net Income</b>	<b>(76,150.88)</b>	<b>(111,035.48)</b>	<b>34,884.60</b>	<b>68.58%</b>

**14 - Grants  
(General Fund)**

	YTD	Budget	\$ Over Budget	% of Budget
<b>Expense</b>				
5515 · Telephone	893.91	912.00	(18.09)	98.02%
5740 · Dues/Fees	275.00	540.00	(265.00)	50.93%
5825 · Contracted Services	-	50,000.00	(50,000.00)	0.0%
<b>Total Expense</b>	<b>1,168.91</b>	<b>51,452.00</b>	<b>(50,283.09)</b>	<b>2.27%</b>
<b>Net Income</b>	<b>(1,168.91)</b>	<b>(51,452.00)</b>	<b>50,283.09</b>	<b>2.27%</b>

**15 - VPSO  
(General Fund)**

	YTD	Budget	\$ Over Budget	% of Budget
<b>Expense</b>				
5301 · Office Supplies	240.13	500.00	(259.87)	48.03%

	YTD	Budget	\$ Over Budget	% of Budget
5515 · Telephone	1,025.36	1,100.00	(74.64)	93.22%
6005 · Housing Stipend	4,059.00	8,400.00	(4,341.00)	48.32%
7002 · Vehicle Operation	1,203.64	1,600.00	(396.36)	75.23%
7003 · Vehicle Maintenance	86.94	500.00	(413.06)	17.39%
7100 · Boat Expense				
7101 · Boat Fuel	-	250.00	(250.00)	0.0%
7102 · Boat Repairs & Maintenance	-	250.00	(250.00)	0.0%
<b>Total Expense</b>	<b>6,615.07</b>	<b>12,600.00</b>	<b>(5,984.93)</b>	<b>52.5%</b>
<b>Net Income</b>	<b>(6,615.07)</b>	<b>(12,600.00)</b>	<b>5,984.93</b>	<b>52.5%</b>

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

	YTD	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4602 · Rental Revenue	16,500.00	18,000.00	(1,500.00)	91.67%
<b>Total Income</b>	<b>16,500.00</b>	<b>18,000.00</b>	<b>(1,500.00)</b>	<b>91.67%</b>
<b>Expense</b>				
5550 · General Maintenance	-	1,500.00	(1,500.00)	0.0%
5551 · Furnace Maintenance	243.30	350.00	(106.70)	69.51%
5610 · Property/Contents Ins.	2,877.93	3,129.00	(251.07)	91.98%
<b>Total Expense</b>	<b>3,121.23</b>	<b>4,979.00</b>	<b>(1,857.77)</b>	<b>62.69%</b>
<b>Net Income</b>	<b>13,378.77</b>	<b>13,021.00</b>	<b>357.77</b>	<b>102.75%</b>

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

	YTD	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4400 · Vending Machines	623.41	500.00	123.41	124.68%
4602 · Rental Revenue	23,510.95	20,000.00	3,510.95	117.56%
<b>Total Income</b>	<b>24,134.36</b>	<b>20,500.00</b>	<b>3,634.36</b>	<b>117.73%</b>
<b>Expense</b>				
5001 · Wages	4,105.50	8,774.40	(4,668.90)	46.79%
5010 · Payroll Taxes	355.13	758.99	(403.86)	46.79%
5020 · Workman's Comp. Insurance	353.43	425.56	(72.13)	83.05%
5206 · Sprinkler Maintenance	678.00	900.00	(222.00)	75.33%
5313 · Bank Charges	259.86	500.00	(240.14)	51.97%
5460 · Computer Support	159.65	500.00	(340.35)	31.93%
5510 · Utilities	8,936.40	12,000.00	(3,063.60)	74.47%
5515 · Telephone	1,296.52	1,416.00	(119.48)	91.56%
5520 · Oil	34,056.43	26,000.00	8,056.43	130.99%
5525 · Landfill	16.75	250.00	(233.25)	6.7%
5528 · Water & Sewer Fees	-	5,748.00	(5,748.00)	0.0%
5530 · Supplies	2,198.04	2,300.00	(101.96)	95.57%
5550 · General Maintenance	11,243.26	15,000.00	(3,756.74)	74.96%
5551 · Furnace Maintenance	567.98	2,000.00	(1,432.02)	28.4%
5610 · Property/Contents Ins.	51,106.22	55,565.00	(4,458.78)	91.98%
5630 · General Liability Insurance	186.67	238.75	(52.08)	78.19%
5740 · Dues/Fees	280.00	190.00	90.00	147.37%
5950 · Bad Debt Expense	17.62	-	17.62	100.0%
<b>Total Expense</b>	<b>115,817.46</b>	<b>132,566.70</b>	<b>(16,749.24)</b>	<b>87.37%</b>
<b>Net Income</b>	<b>(91,683.10)</b>	<b>(112,066.70)</b>	<b>20,383.60</b>	<b>81.81%</b>

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

	YTD	Budget	\$ Over Budget	% of Budget
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	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4602 · Rental Revenue	1,302.00	1,000.00	302.00	130.2%
<b>Total Income</b>	<u>1,302.00</u>	<u>1,000.00</u>	<u>302.00</u>	<u>130.2%</u>
<b>Expense</b>				
5510 · Utilities	3,973.10	8,000.00	(4,026.90)	49.66%
5520 · Oil	12,717.98	6,000.00	6,717.98	211.97%
5525 · Landfill	-	125.00	(125.00)	0.0%
5528 · Water & Sewer Fees	-	5,748.00	(5,748.00)	0.0%
5530 · Supplies	89.51	100.00	(10.49)	89.51%
5550 · General Maintenance	1,376.05	2,500.00	(1,123.95)	55.04%
5551 · Furnace Maintenance	194.36	800.00	(605.64)	24.3%
5610 · Property/Contents Ins.	9,091.94	9,885.00	(793.06)	91.98%
<b>Total Expense</b>	<u>27,442.94</u>	<u>33,158.00</u>	<u>(5,715.06)</u>	<u>82.76%</u>
<b>Net Income</b>	<u>(26,140.94)</u>	<u>(32,158.00)</u>	<u>6,017.06</u>	<u>81.29%</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	841.18	3,000.00	(2,158.82)	28.04%
5530 · Supplies	1,417.49	2,300.00	(882.51)	61.63%
5550 · General Maintenance	40.97	400.00	(359.03)	10.24%
5610 · Property/Contents Ins.	1,984.84	2,165.28	(180.44)	91.67%
<b>Total Expense</b>	<u>4,284.48</u>	<u>7,865.28</u>	<u>(3,580.80)</u>	<u>54.47%</u>
<b>Net Income</b>	<u>(4,284.48)</u>	<u>(7,865.28)</u>	<u>3,580.80</u>	<u>54.47%</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	2,300.00	600.00	1,700.00	383.33%
<b>Total Income</b>	<u>2,300.00</u>	<u>600.00</u>	<u>1,700.00</u>	<u>383.33%</u>
<b>Expense</b>				
5510 · Utilities	1,700.49	3,500.00	(1,799.51)	48.59%
5525 · Landfill	16.75	25.00	(8.25)	67.0%
5528 · Water & Sewer Fees	-	5,748.00	(5,748.00)	0.0%
5530 · Supplies	130.52	500.00	(369.48)	26.1%
5550 · General Maintenance	2,801.53	3,700.00	(898.47)	75.72%
5610 · Property/Contents Ins.	2,071.30	2,259.60	(188.30)	91.67%
<b>Total Expense</b>	<u>6,720.59</u>	<u>15,732.60</u>	<u>(9,012.01)</u>	<u>42.72%</u>
<b>Net Income</b>	<u>(4,420.59)</u>	<u>(15,132.60)</u>	<u>10,712.01</u>	<u>29.21%</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	938.25	1,000.00	(61.75)	93.83%
5520 · Oil	4,911.41	2,600.00	2,311.41	188.9%
5525 · Landfill	-	150.00	(150.00)	0.0%
5528 · Water & Sewer Fees	-	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.	533.72	582.27	(48.55)	91.66%
<b>Total Expense</b>	<u>6,697.91</u>	<u>7,044.27</u>	<u>(346.36)</u>	<u>95.08%</u>
<b>Net Income</b>	<u>(6,697.91)</u>	<u>(7,044.27)</u>	<u>346.36</u>	<u>95.08%</u>

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>28 - Killer Whale Duplex (General Fund)</b>				
	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4602 · Rental Revenue	26,210.00	26,400.00	(190.00)	99.28%
<b>Total Income</b>	<u>26,210.00</u>	<u>26,400.00</u>	<u>(190.00)</u>	<u>99.28%</u>
<b>Expense</b>				
5510 · Utilities	-	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.	3,362.70	3,656.00	(293.30)	91.98%
5720 · Advertising	-	125.00	(125.00)	0.0%
<b>Total Expense</b>	<u>4,338.80</u>	<u>7,381.00</u>	<u>(3,042.20)</u>	<u>58.78%</u>
<b>Net Income</b>	<u>21,871.20</u>	<u>19,019.00</u>	<u>2,852.20</u>	<u>115.0%</u>

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>29 - Eagle Ave Duplex (General Fund)</b>				
	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4309 · Office Landfill	525.00	300.00	225.00	175.0%
4602 · Rental Revenue	28,050.00	30,600.00	(2,550.00)	91.67%
<b>Total Income</b>	<u>28,575.00</u>	<u>30,900.00</u>	<u>(2,325.00)</u>	<u>92.48%</u>
<b>Expense</b>				
5510 · Utilities	-	250.00	(250.00)	0.0%
5550 · General Maintenance	3,420.03	5,000.00	(1,579.97)	68.4%
5610 · Property/Contents Ins.	3,190.66	3,469.00	(278.34)	91.98%
5720 · Advertising	-	125.00	(125.00)	0.0%
<b>Total Expense</b>	<u>6,610.69</u>	<u>8,844.00</u>	<u>(2,233.31)</u>	<u>74.75%</u>
<b>Net Income</b>	<u>21,964.31</u>	<u>22,056.00</u>	<u>(91.69)</u>	<u>99.58%</u>

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>32 - Independent Tours (General Fund)</b>				
	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
4900 · Tourism Revenue				
4901 · Park Permit Revenue	7,725.92	3,500.00	4,225.92	220.74%
4902 · Headcount Fees - Independents	96,514.80	115,000.00	(18,485.20)	83.93%
4904 · Map Revenue	455.00	1,000.00	(545.00)	45.5%
4905 · Park Fees - Walk Ups	16,650.00	24,000.00	(7,350.00)	69.38%
<b>Total Income</b>	<u>121,345.72</u>	<u>143,500.00</u>	<u>(22,154.28)</u>	<u>84.56%</u>
<b>Expense</b>				
5209 · Shed Maintenance	-	250.00	(250.00)	0.0%
5301 · Office Supplies	757.56	800.00	(42.44)	94.7%
5313 · Bank Charges	585.83	750.00	(164.17)	78.11%
5700 · Totem Restoration	1,678.57	7,500.00	(5,821.43)	22.38%
5720 · Advertising	1,440.00	750.00	690.00	192.0%
<b>Total Expense</b>	<u>4,461.96</u>	<u>10,050.00</u>	<u>(5,588.04)</u>	<u>44.4%</u>
<b>Net Income</b>	<u>116,883.76</u>	<u>133,450.00</u>	<u>(16,566.24)</u>	<u>87.59%</u>

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>34 - Fire Department (General Fund)</b>				
	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
5402 · Fire Truck Maintenance	-	500.00	(500.00)	0.0%
5508 · Equipment Insurance	3,466.87	3,800.00	(333.13)	91.23%

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5510 · Utilities	462.14	650.00	(187.86)	71.1%
5515 · Telephone	-	460.00	(460.00)	0.0%
5520 · Oil	4,935.39	3,000.00	1,935.39	164.51%
5550 · General Maintenance	-	1,000.00	(1,000.00)	0.0%
5551 · Furnace Maintenance	451.77	150.00	301.77	301.18%
5610 · Property/Contents Ins.	1,601.05	1,746.60	(145.55)	91.67%
5826 · EMS Services	30,000.00	27,000.00	3,000.00	111.11%
<b>Total Expense</b>	<u>40,917.22</u>	<u>38,306.60</u>	<u>2,610.62</u>	<u>106.82%</u>
<b>Net Income</b>	<u>(40,917.22)</u>	<u>(38,306.60)</u>	<u>(2,610.62)</u>	<u>106.82%</u>

**General Fund Totals**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income	684,447.05	806,565.87	(122,118.82)	84.86%
Total Expense	600,771.12	806,565.89	(205,794.77)	74.49%
<b>Net Income</b>	83,675.93	(0.02)	83,675.95	

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

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4201 · Water Service Charges	109,605.00	141,600.00	(31,995.00)	77.4%
4202 · Sewer Service Charges	98,954.00	116,163.00	(17,209.00)	85.2%
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	1.20	500.00	(498.80)	0.2%
4207 · Reconnect Fees	0.00	150.00	(150.00)	0.0%
4208 · W&S Installation Fees	3,822.54	600.00	3,222.54	637.1%
4410 · Interest Income	24.71	40.00	(15.29)	61.8%
<b>Total Income</b>	<b>212,407.45</b>	<b>259,853.00</b>	<b>(47,445.55)</b>	<b>81.7%</b>
<b>Gross Profit</b>	<b>212,407.45</b>	<b>259,853.00</b>	<b>(47,445.55)</b>	<b>81.7%</b>
<b>Expense</b>				
5001 · Wages	29,670.00	41,520.00	(11,850.00)	71.5%
5005 · PERS Expense	0.00	6,089.60	(6,089.60)	0.0%
5010 · Payroll Taxes	2,566.46	3,591.48	(1,025.02)	71.5%
5015 · Health/Life Insurance	0.00	11,007.58	(11,007.58)	0.0%
5020 · Workman's Comp. Insurance	1,967.57	1,573.61	393.96	125.0%
5201 · Chemicals	15,303.40	20,000.00	(4,696.60)	76.5%
5202 · Water Testing Services	9,403.37	11,000.00	(1,596.63)	85.5%
5203 · Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 · Water Testing Supplies	317.39	250.00	67.39	127.0%
5207 · Water Plant Maintenance	4,827.97	6,000.00	(1,172.03)	80.5%
5208 · Booster Station Maint.	(75.03)	1,000.00	(1,075.03)	(7.5)%
5211 · Water System Maintenance	11,283.76	11,000.00	283.76	102.6%
5213 · Sewer System Maint.	0.00	5,329.38	(5,329.38)	0.0%
5220 · KGB Fees	(899.77)	73,366.56	(74,266.33)	(1.2)%
5301 · Office Supplies	935.49	1,000.00	(64.51)	93.5%
5310 · Postage	452.40	500.00	(47.60)	90.5%
5313 · Bank Charges	3,942.73	5,500.00	(1,557.27)	71.7%
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	3,422.91	4,500.00	(1,077.09)	76.1%
5511 · Electricity-Booster Station	282.96	750.00	(467.04)	37.7%
5515 · Telephone	3,782.42	5,422.20	(1,639.78)	69.8%
5520 · Oil	0.00	750.00	(750.00)	0.0%
5530 · Supplies	2,469.23	2,500.00	(30.77)	98.8%
5551 · Furnace Maintenance	205.53	700.00	(494.47)	29.4%
5610 · Property/Contents Ins.	344.96	375.00	(30.04)	92.0%
5611 · Ins./Property Water Storage	405.57	441.00	(35.43)	92.0%
5612 · Ins./Property Water Treatment	3,518.13	3,825.00	(306.87)	92.0%
5613 · Ins. Property-New Water Plant	8,601.56	9,352.00	(750.44)	92.0%
5630 · General Liability Insurance	1,202.41	1,300.00	(97.59)	92.5%
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	11,463.21	12,500.00	(1,036.79)	91.7%
5825 · Contracted Services	0.00	500.00	(500.00)	0.0%
5900 · Insurance Loss	(2,701.54)			
5950 · Bad Debt Expense	538.45			
6040 · Registration	279.25	450.00	(170.75)	62.1%
6042 · Miscellaneous Expense	123.00			
7004 · Vehicle Insurance	86.58	0.00	86.58	100.0%
7071 · Truck Expense - Chevy	2,456.84	2,500.00	(43.16)	98.3%
7073 · Truck Insurance - Chevy	865.80	1,039.00	(173.20)	83.3%
7074 · Truck Maintenance - Chevy	1,306.22	1,000.00	306.22	130.6%
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>	<b>121,088.78</b>	<b>259,852.99</b>	<b>(138,764.21)</b>	<b>46.6%</b>
<b>Net Ordinary Income</b>	<b>91,318.67</b>	<b>0.01</b>	<b>91,318.66</b>	<b>913,186,700.0%</b>
<b>Net Income</b>	<b>91,318.67</b>	<b>0.01</b>	<b>91,318.66</b>	<b>913,186,700.0%</b>



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

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4201 · Water Service Charges	122,467.64	141,600.00	(19,132.36)	86.5%
4202 · Sewer Service Charges	110,280.72	116,163.00	(5,882.28)	94.9%
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	31.01	500.00	(468.99)	6.2%
4207 · Reconnect Fees	0.00	150.00	(150.00)	0.0%
4208 · W&S Installation Fees	798.90	600.00	198.90	133.2%
4410 · Interest Income	24.71	40.00	(15.29)	61.8%
<b>Total Income</b>	233,602.98	259,853.00	(26,250.02)	89.9%
<b>Gross Profit</b>	233,602.98	259,853.00	(26,250.02)	89.9%
<b>Expense</b>				
5001 · Wages	29,670.00	41,520.00	(11,850.00)	71.5%
5005 · PERS Expense	0.00	6,089.60	(6,089.60)	0.0%
5010 · Payroll Taxes	2,566.46	3,591.48	(1,025.02)	71.5%
5015 · Health/Life Insurance	0.00	11,007.58	(11,007.58)	0.0%
5020 · Workman's Comp. Insurance	1,967.57	1,573.61	393.96	125.0%
5201 · Chemicals	15,303.40	20,000.00	(4,696.60)	76.5%
5202 · Water Testing Services	9,403.37	11,000.00	(1,596.63)	85.5%
5203 · Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 · Water Testing Supplies	317.39	250.00	67.39	127.0%
5207 · Water Plant Maintenance	4,952.97	6,000.00	(1,047.03)	82.5%
5208 · Booster Station Maint.	(75.03)	1,000.00	(1,075.03)	(7.5)%
5211 · Water System Maintenance	13,883.76	11,000.00	2,883.76	126.2%
5213 · Sewer System Maint.	0.00	5,329.38	(5,329.38)	0.0%
5220 · KGB Fees	(899.77)	73,366.56	(74,266.33)	(1.2)%
5301 · Office Supplies	935.49	1,000.00	(64.51)	93.5%
5310 · Postage	452.40	500.00	(47.60)	90.5%
5313 · Bank Charges	3,942.73	5,500.00	(1,557.27)	71.7%
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	3,422.91	4,500.00	(1,077.09)	76.1%
5511 · Electricity-Booster Station	282.96	750.00	(467.04)	37.7%
5515 · Telephone	3,782.42	5,422.20	(1,639.78)	69.8%
5520 · Oil	0.00	750.00	(750.00)	0.0%
5530 · Supplies	2,469.23	2,500.00	(30.77)	98.8%
5551 · Furnace Maintenance	205.53	700.00	(494.47)	29.4%
5610 · Property/Contents Ins.	344.96	375.00	(30.04)	92.0%
5611 · Ins./Property Water Storage	405.57	441.00	(35.43)	92.0%
5612 · Ins./Property Water Treatment	3,518.13	3,825.00	(306.87)	92.0%
5613 · Ins. Property-New Water Plant	8,601.56	9,352.00	(750.44)	92.0%
5630 · General Liability Insurance	1,202.41	1,300.00	(97.59)	92.5%
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	11,463.21	12,500.00	(1,036.79)	91.7%
5825 · Contracted Services	0.00	500.00	(500.00)	0.0%
5900 · Insurance Loss	(2,701.54)			
5950 · Bad Debt Expense	538.45			
6040 · Registration	279.25	450.00	(170.75)	62.1%
6042 · Miscellaneous Expense	123.00			
7004 · Vehicle Insurance	86.58	0.00	86.58	100.0%
7071 · Truck Expense - Chevy	2,456.84	2,500.00	(43.16)	98.3%
7073 · Truck Insurance - Chevy	865.80	1,039.00	(173.20)	83.3%
7074 · Truck Maintenance - Chevy	1,306.22	1,000.00	306.22	130.6%
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>	123,813.78	259,852.99	(136,039.21)	47.6%
<b>Net Ordinary Income</b>	109,789.20	0.01	109,789.19	1,097,892,000.0%
<b>Net Income</b>	109,789.20	0.01	109,789.19	1,097,892,000.0%

Saxman Seaport  
Profit & Loss Budget vs. Actual  
July 2022 through May 2023

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4100 · Income				
4101 · Storage				
4101.01 · Outdoor Storage	7,665.06	4,605.36	3,059.70	166.4%
4101.02 · Indoor Storage	517,637.90	500,000.00	17,637.90	103.5%
4101.03 · Moorage	24,236.80	30,000.00	-5,763.20	80.8%
<b>Total 4101 · Storage</b>	<b>549,539.76</b>	<b>534,605.36</b>	<b>14,934.40</b>	<b>102.8%</b>
4105 · Electricity	16,311.14	17,000.00	-688.86	95.9%
4106 · Misc. Income	50.00	400.00	-350.00	12.5%
<b>Total 4100 · Income</b>	<b>565,900.90</b>	<b>552,005.36</b>	<b>13,895.54</b>	<b>102.5%</b>
4301 · Interest				
4302 · Finance Charges	1,015.74	1,250.00	-234.26	81.3%
4301 · Interest - Other	164.25	75.00	89.25	219.0%
<b>Total 4301 · Interest</b>	<b>1,179.99</b>	<b>1,325.00</b>	<b>-145.01</b>	<b>89.1%</b>
44 · Other Revenue				
4402 · Recovery of Bad Debt	297.50	500.00	-202.50	59.5%
4510 · Bond Premium	1,288.65	1,405.80	-117.15	91.7%
<b>Total 44 · Other Revenue</b>	<b>1,586.15</b>	<b>1,905.80</b>	<b>-319.65</b>	<b>83.2%</b>
<b>Total Income</b>	<b>568,667.04</b>	<b>555,236.16</b>	<b>13,430.88</b>	<b>102.4%</b>
<b>Gross Profit</b>	<b>568,667.04</b>	<b>555,236.16</b>	<b>13,430.88</b>	<b>102.4%</b>
<b>Expense</b>				
5200 · Public Works Payroll Expenses				
5201 · Employee Wages	632.10	0.00	632.10	100.0%
5202 · Payroll Taxes	0.00			
5204 · Health Insurance	0.00	0.00	0.00	0.0%
5200 · Public Works Payroll Expenses - Ot...	55.00	0.00	55.00	100.0%
<b>Total 5200 · Public Works Payroll Expenses</b>	<b>687.10</b>	<b>0.00</b>	<b>687.10</b>	<b>100.0%</b>
5210 · Finance Payroll Expense				
5211 · Wages	35,295.48	44,144.00	-8,848.52	80.0%
5212 · Payroll Taxes Finance	3,106.78	3,818.46	-711.68	81.4%
5213 · PERS Finance	7,916.17	9,711.68	-1,795.51	81.5%
5214 · Health Insurance Finance	13,885.90	16,511.36	-2,625.46	84.1%
<b>Total 5210 · Finance Payroll Expense</b>	<b>60,204.33</b>	<b>74,185.50</b>	<b>-13,981.17</b>	<b>81.2%</b>
53 · Administrative				
5301 · Office Supplies	0.00	500.00	-500.00	0.0%
5303 · Contract Services	2,028.00	5,000.00	-2,972.00	40.6%

Saxman Seaport  
Profit & Loss Budget vs. Actual  
July 2022 through May 2023

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
5304 · Bank Service Charges	612.05	1,000.00	-387.95	61.2%
5305 · Computer and Internet Expenses	973.37	850.00	123.37	114.5%
5306 · Dues and Subscriptions	175.00	150.00	25.00	116.7%
5308 · Advertising and Promotion	0.00	250.00	-250.00	0.0%
5309 · Postage	307.50	400.00	-92.50	76.9%
53 · Administrative - Other	0.00			
<b>Total 53 · Administrative</b>	<b>4,095.92</b>	<b>8,150.00</b>	<b>-4,054.08</b>	<b>50.3%</b>
<b>54 · Insurance Expense</b>				
5401 · General Liability Insurance	907.61	1,073.27	-165.66	84.6%
5402 · Worker's Compensation	149.16	153.83	-4.67	97.0%
5403 · Property Insurance	22,335.83	24,263.00	-1,927.17	92.1%
<b>Total 54 · Insurance Expense</b>	<b>23,392.60</b>	<b>25,490.10</b>	<b>-2,097.50</b>	<b>91.8%</b>
<b>55 · Utilities</b>				
5501 · Electricity	20,494.09	22,100.00	-1,605.91	92.7%
5502 · Telephone Expense	1,445.73	2,240.00	-794.27	64.5%
5503 · Fuel	0.00	500.00	-500.00	0.0%
<b>Total 55 · Utilities</b>	<b>21,939.82</b>	<b>24,840.00</b>	<b>-2,900.18</b>	<b>88.3%</b>
<b>56 · Safety &amp; Security</b>	<b>0.00</b>	<b>250.00</b>	<b>-250.00</b>	<b>0.0%</b>
5710 · Interest Expense	6,375.00	6,875.00	-500.00	92.7%
<b>59 · Building</b>				
5901 · Operating Supplies	80.58	500.00	-419.42	16.1%
5902 · Repairs & Maintenance	37,662.42	40,000.00	-2,337.58	94.2%
5903 · Dock Repairs	0.00	10,000.00	-10,000.00	0.0%
5904 · Equipment Purchases	0.00	250.00	-250.00	0.0%
<b>Total 59 · Building</b>	<b>37,743.00</b>	<b>50,750.00</b>	<b>-13,007.00</b>	<b>74.4%</b>
5913 · Bad Debts	0.00	2,000.00	-2,000.00	0.0%
<b>60 · Equipment</b>				
6001 · Repairs and Maintenance	3,440.46	5,000.00	-1,559.54	68.8%
6002 · Operating Expense	637.06	800.00	-162.94	79.6%
<b>Total 60 · Equipment</b>	<b>4,077.52</b>	<b>5,800.00</b>	<b>-1,722.48</b>	<b>70.3%</b>
61 · Travel Expense	1,400.00	3,045.00	-1,645.00	46.0%
<b>Total Expense</b>	<b>159,915.29</b>	<b>201,385.60</b>	<b>-41,470.31</b>	<b>79.4%</b>
<b>Net Ordinary Income</b>	<b>408,751.75</b>	<b>353,850.56</b>	<b>54,901.19</b>	<b>115.5%</b>
<b>Other Income/Expense</b>				
Other Income				
4900 · Other Income	427.12			
<b>Total Other Income</b>	<b>427.12</b>			

Saxman Seaport  
**Profit & Loss Budget vs. Actual**  
 July 2022 through May 2023

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
<b>Other Expense</b>				
7500 · Savings Transfer	0.00	303,525.83	-303,525.83	0.0%
7501 · Debt Service	5,000.00	5,000.00	0.00	100.0%
7800 · Transfer to General Fund	0.00	45,324.73	-45,324.73	0.0%
<b>Total Other Expense</b>	<b>5,000.00</b>	<b>353,850.56</b>	<b>-348,850.56</b>	<b>1.4%</b>
<b>Net Other Income</b>	<b>-4,572.88</b>	<b>-353,850.56</b>	<b>349,277.68</b>	<b>1.3%</b>
<b>Net Income</b>	<b>404,178.87</b>	<b>0.00</b>	<b>404,178.87</b>	<b>100.0%</b>

3:56 PM  
06/23/23  
Accrual Basis

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

	May 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
11021 · Operating Account	400,984.36
11022 · 1st Bank Savings	43,228.03
11024 · Northrim Bank	18,141.18
11025 · Bond Reserve Account	16,000.00
<b>Total Checking/Savings</b>	<b>478,353.57</b>
Accounts Receivable	
11041 · Accounts Receivable	12,059.38
<b>Total Accounts Receivable</b>	<b>12,059.38</b>
<b>Other Current Assets</b>	
11042 · Allowance for Doubtful Accounts	-684.45
12999 · Undeposited Funds	1,261.22
<b>Total Other Current Assets</b>	<b>576.77</b>
<b>Total Current Assets</b>	<b>490,989.72</b>
<b>Fixed Assets</b>	
1200 · Fixed Assets	
1201 · Buildings and Structures	4,703,450.90
1202 · Land & Improvements	153,426.97
1203 · Furniture and Equipment	37,699.47
1204 · Accumulated Depreciation	-3,233,735.03
<b>Total 1200 · Fixed Assets</b>	<b>1,660,842.31</b>
<b>Total Fixed Assets</b>	<b>1,660,842.31</b>
<b>Other Assets</b>	
1400 · Deferred Outflows-Pension	8,896.00
1402 · Prepaid Insurance	2,126.63
<b>Total Other Assets</b>	<b>11,022.63</b>
<b>TOTAL ASSETS</b>	<b>2,162,854.66</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2102 · Payroll Liabilities	
21022 · Payroll Taxes - State	41.49
21023 · PERS	-15,561.72
21024 · Health insurance Payable	76.44
<b>Total 2102 · Payroll Liabilities</b>	<b>-15,443.79</b>
2103 · Sales Tax Payable	291.01
2200 · Tenant Security Deposits Held	8,596.25
2203 · Due To/From City of Saxman	-225.14
2900 · Net Pension Obligation	139,460.00
2901 · Net OPEB liability	-119,349.00
2950 · Deferred Inflows-Pension	121,760.00
<b>Total Other Current Liabilities</b>	<b>135,089.33</b>
<b>Total Current Liabilities</b>	<b>135,089.33</b>

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Accrual Basis

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

	<u>May 31, 23</u>
Long Term Liabilities	
2501 · Bond Loan Payable	130,000.00
2510 · Amortizable Bond Premium	<u>12,571.95</u>
Total Long Term Liabilities	<u>142,571.95</u>
Total Liabilities	277,661.28
Equity	
3200 · Opening Balance Equity	-16,419.00
3201 · Retained Earnings	1,497,433.51
Net Income	<u>404,178.87</u>
Total Equity	<u>1,885,193.38</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>2,162,854.66</u></u></b>

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Accrual Basis

# City of Saxman Cash Accounts As of May 31, 2023

	<u>May 31, 23</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
01.1010 · General Fund Checking	517,297.91
01.1011 · Northrim Payroll	7,558.89
01.1025 · Credit Card Account	106,132.99
10.1010 · Water & Sewer Checking	216,058.89
10.1011 · W&S Reserve Checking	31,058.27
88.1010 · CARES Act Checking	0.02
Total Checking/Savings	<u>878,106.97</u>
Total Current Assets	<u>878,106.97</u>
<b>TOTAL ASSETS</b>	<b><u>878,106.97</u></b>
<b>LIABILITIES &amp; EQUITY</b>	0.00