



**City of Saxman
Finance Committee Meeting
July 11, 2024
4:30 PM**

AGENDA

Call to Order

Roll Call

Public Comments

FY24 Financials

1. June Cash Accounts

Background: Jimmie Kinder from Teuscher Walpole, LLC provided the Cash Accounts for review and discussion.

2. June General Fund Financials

Background: Jimmie Kinder from Teuscher Walpole, LLC provided the General Fund Financials for review and discussion.

3. June Water and Sewer Financials

Background: Jimmie Kinder from Teuscher Walpole, LLC provided the Water and Sewer Financials for review and discussion.

4. June Seaport Financials

Background: Jimmie Kinder from Teuscher Walpole, LLC provided the Seaport Financials for review and discussion.

Council Comments

Adjournment

1:41 PM
07/09/24
Accrual Basis

City of Saxman
Balance Sheet
As of June 30, 2024

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
01.1010 • General Fund Checking	826,278.20
01.1011 • Northrim Payroll	6,350.94
01.1025 • Credit Card Account	128,267.21
10.1010 • Water & Sewer Checking	171,939.16
10.1011 • W&S Reserve Checking	51,105.07
88.1010 • CARES Act Checking	0.02
Total Checking/Savings	1,183,940.60
Accounts Receivable	
01.1350 • Accounts Receivable - GF	
01.1351 • Allowance for Doubtful Accounts	-14,957.89
01.1350 • Accounts Receivable - GF - Other	117,235.63
Total 01.1350 • Accounts Receivable - GF	102,277.74
01.1360 • CFC Tour Accounts Receivable	300.00
10.1300 • W&S Accounts Receivable	
10.1301 • W&S Allowance for Bad Debt	-48.96
10.1300 • W&S Accounts Receivable - Other	-17,561.65
Total 10.1300 • W&S Accounts Receivable	-17,610.61
Total Accounts Receivable	84,967.13
Other Current Assets	
01.1200 • Undeposited Funds	45,274.33
1500 • Grant Receivable	11,625.00
96.1400 • Deferred Outflows Pension Fund	30,404.55
Total Other Current Assets	87,303.88
Total Current Assets	1,356,211.61
Fixed Assets	
10.1800 • Buildings	1,198,196.35
10.1801 • DEC Water & Sewer Improvements	454,511.95
10.1802 • Water Reservoir	750,505.00
10.1803 • Equipment/Water/Sewer	2,476,857.21
10.1804 • W&S General Fixed Assets	425,000.00
10.1805 • Water/Sewer Infrastructure	3,103,933.50
10.1899 • W&S Accumulated Depreciation	-3,912,562.86
98.9701 • Buildings General Fund	9,921,838.58
98.9705 • Equipment General Fund	509,163.82
98.9710 • Vehicles General Fund	239,333.89
98.9715 • Improvements	1,019,673.41
98.9720 • Work In Progress - General Fund	147,850.74
98.9721 • Land	1,010,025.56
98.9722 • Tidelands	617,008.00
98.9730 • Accumulated Depreciation	-4,525,500.90
Total Fixed Assets	13,435,834.25
Other Assets	
01.1151 • Petty Cash Community Center	300.00
1355 • Leases Receivable	41,846.00
1404 • Prepaid Insurance	-0.31
2000 • Suspense	531.54
2100 • Passthrough Activity	-123.23
99.9920 • Amt to be provided Duplex #2	162,279.79
99.9924 • Amt to be Provided FB 1018961	333,901.55
Total Other Assets	538,735.34
TOTAL ASSETS	15,330,781.20
LIABILITIES & EQUITY	

1:41 PM
07/09/24
Accrual Basis

City of Saxman
Balance Sheet
As of June 30, 2024

	Jun 30, 24
Liabilities	
Current Liabilities	
Accounts Payable	
01.2100 · Accounts Payable General Fund	85.98
10.2100 · Accounts Payable W&S	107.67
	193.65
Total Accounts Payable	
Other Current Liabilities	
Due To/From	
01.2901 · Due To/From Saxman Seaport	-16,525.01
10.2900 · Due To/From Water & Sewer Fund	51,185.26
10.2901 · Due To/From General Fund	-470,401.31
87.29 · Due To/From Fund 87	-37,176.41
89.2900 · Due to/From ARPA Grant	455,720.00
	-17,197.47
Total Due To/From	
01.2400 · Sales Tax Payable Rentals	1,110.53
01.2401 · Sales Tax Payable - Arts	64.35
01.2402 · Security Deposit Payable	10,781.35
01.2950 · Deferred Revenue	459,499.19
01.2960 · Deferred Inflows	-8,550.00
10.2300 · Insurance Payable W&S	22,254.36
2200 · Payroll Liabilities	
2201 · AUT Payable	1,129.89
2220 · Payroll Taxes Payable 941	3,491.91
2225 · Annual/Sick Leave Payable	7,173.31
2230 · PERS	8,172.36
2237 · Health Insurance	3,283.92
2238 · W&S - Employee deductions	126.00
2200 · Payroll Liabilities - Other	8.82
	23,386.21
Total 2200 · Payroll Liabilities	
2221 · Unavailable Revenue	11,625.00
2300 · Insurance Payable	-19,842.29
25500 · Sales Tax Payable	52.98
2600 · Deferred Inflows - Leases	41,846.00
	525,030.21
Total Other Current Liabilities	
Total Current Liabilities	525,223.86
Long Term Liabilities	
96.2910 · Net Pension Obligation	225,392.00
96.2911 · Net OPEB Liability	-91,154.00
98.9850 · Federal Government	3,508,721.15
98.9855 · State Government	6,340,544.93
98.9860 · Local Sources	2,151,310.26
98.9865 · General Fund	1,366,559.53
99.9919 · NP Northrim Duplex #2	162,279.79
99.9923 · NP First Bank 1018961	333,566.57
	13,997,220.23
Total Long Term Liabilities	
Total Liabilities	14,522,444.09
Equity	
01.3000 · General Fund Fund Balance	34,594.62
10.3000 · Water & Sewer Fund Balance	5,277,335.02
22.3000 · Fund Balance Youth Outreach	-1,784.34
32000 · Unrestricted Net Assets	-438,759.81
75.3000 · Fund Balance Totem Restoration	14,042.98
77.3000 · Fund Balance Carving Center Exp	21,557.86
89.3000 · ARPA Fund Balance	0.74
96.3000 · Fund Balance Pension Fund	-96,936.00
98.3000 · Fund Balance - Fixed Assets	-4,427,742.77

1:41 PM
07/09/24
Accrual Basis

City of Saxman
Balance Sheet
As of June 30, 2024

	<u>Jun 30, 24</u>
Net Income	<u>426,028.81</u>
Total Equity	<u>808,337.11</u>
TOTAL LIABILITIES & EQUITY	<u>15,330,781.20</u>

1:42 PM
07/09/24
Accrual Basis

City of Saxman
Cash Accounts
As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
01.1010 • General Fund Checking	826,278.20
01.1011 • Northrim Payroll	6,350.94
01.1025 • Credit Card Account	128,267.21
10.1010 • Water & Sewer Checking	171,939.16
10.1011 • W&S Reserve Checking	51,105.07
88.1010 • CARES Act Checking	0.02
Total Checking/Savings	<u>1,183,940.60</u>
Total Current Assets	<u>1,183,940.60</u>
TOTAL ASSETS	<u><u>1,183,940.60</u></u>
LIABILITIES & EQUITY	0.00

2:35 PM
07/09/24
Accrual Basis

**Saxman Seaport
Balance Sheet
As of June 30, 2024**

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
11021 · Operating Account	377,805.50
11022 · 1st Bank Savings	49,283.68
11024 · Northrim Bank MM Bond Reserve	18,169.21
11025 · BNY Bond Res Investment Acct	16,050.36
Total Checking/Savings	<u>461,308.75</u>
Accounts Receivable	
11041 · Accounts Receivable	5,932.91
Total Accounts Receivable	<u>5,932.91</u>
Other Current Assets	
11042 · Allowance for Doubtful Accounts	-684.45
1106 · Employee Receivable	1,088.00
12999 · Undeposited Funds	8,405.33
1355 · Lease Receivable	224,175.77
Total Other Current Assets	<u>232,984.65</u>
Total Current Assets	<u>700,226.31</u>
Fixed Assets	
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	-3,320,601.25
Total 1200 · Fixed Assets	<u>1,573,976.09</u>
Total Fixed Assets	<u>1,573,976.09</u>
Other Assets	
1400 · Deferred Outflows-Pension	40,230.18
Total Other Assets	<u>40,230.18</u>
TOTAL ASSETS	<u><u>2,314,432.58</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2102 · Payroll Liabilities	
21021 · Payroll Taxes - Federal	-470.24
21022 · Payroll Taxes - State	-171.60
21023 · PERS	-24.00
Total 2102 · Payroll Liabilities	<u>-665.84</u>
2103 · Sales Tax Payable	413.24
2200 · Tenant Security Deposits Held	6,443.70
2203 · Due To/From City of Saxman	8,507.33
2600 · Deferred Inflows From Leases	224,175.77
2900 · Net Pension Obligation	62,294.00
2901 · Net OPEB liability	-23,061.00
2950 · Deferred Inflows-Pension	-2,105.00
Total Other Current Liabilities	<u>276,002.20</u>
Total Current Liabilities	<u>276,002.20</u>
Long Term Liabilities	
2501 · Bond Loan Payable	115,000.00
2510 · Amortizable Bond Premium	11,049.00

2:35 PM
07/09/24
Accrual Basis

**Saxman Seaport
Balance Sheet
As of June 30, 2024**

	<u>Jun 30, 24</u>
Total Long Term Liabilities	126,049.00
Total Liabilities	402,051.20
Equity	
3200 - Opening Balance Equity	-16,419.00
3201 - Retained Earnings	1,934,445.28
Net Income	-5,644.90
Total Equity	1,912,381.38
TOTAL LIABILITIES & EQUITY	<u>2,314,432.58</u>

**Saxman Seaport
Cash Accounts
As of June 30, 2024**

2:37 PM
07/09/24
Accrual Basis

	Jun 30, 24	
	Debit	Credit
11021 · Operating Account	377,805.50	
11022 · 1st Bank Savings	49,283.68	
11024 · Northrim Bank MM Bond Reserve	18,169.21	
11025 · BNY Bond Res Investment Acct	16,050.36	
TOTAL	461,308.75	0.00

1:45 PM

**City of Saxman Fund 00 General Fund
Profit & Loss Budget vs. Actual
July 2023 through June 2024**

07/09/24

Accrual Basis

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4003 - Reimbursements	30,500.00			
4102 - Totem Restoration - CPV	7,500.00	15,000.00	-7,500.00	50.0%
4200 - Operating Revenue State of AK	79,600.01	79,600.01	0.00	100.0%
4201 - Water Service Charges	130.12			
4301 - Rental Revenue	278.96	0.00	278.96	100.0%
4500 - Sales Tax Revenue	851,689.32	746,735.40	104,953.92	114.1%
4601 - Misc. Office Revenue	2,727.54	1,000.00	1,727.54	272.8%
4603 - Admin Fees	58,170.00	27,000.00	31,170.00	215.4%
4620 - Tourism Annual Fee CFT	14,826.51	174,330.00	-159,503.49	8.5%
4621 - Head Count Fees CFT	145,275.00	60,000.00	85,275.00	242.1%
4700 - Head Start Lease	0.00	4,000.00	-4,000.00	0.0%
4701 - Dockside Lease	5,164.28	6,000.00	-835.72	86.1%
4771 - Citation Penalties	275.00	250.00	25.00	110.0%
4800.02 - Transfer In From GF - AARPA	0.00	399,884.26	-399,884.26	0.0%
4902 - Headcount Fees - Independents	33,865.00			
Total Income	1,230,001.74	1,513,799.67	-283,797.93	81.3%
Gross Profit	1,230,001.74	1,513,799.67	-283,797.93	81.3%
Expense				
5001 - Wages	10,176.75	11,936.08	-1,759.33	85.3%
5006 - YE PERS Expense	11,203.72			
5010 - Payroll Taxes	880.30	913.11	-32.81	96.4%
5301 - Office Supplies	3,327.25	3,500.00	-172.75	95.1%
5302 - Copier Service	875.00	1,312.50	-437.50	66.7%
5310 - Postage	1,117.58	1,118.66	-1.08	99.9%
5313 - Bank Charges	2,434.61	3,200.96	-766.35	76.1%
5460 - Computer Support	4,719.80	7,000.00	-2,280.20	67.4%
5515 - Telephone	1,515.82	1,691.13	-175.31	89.6%
5530 - Supplies	89.70	134.55	-44.85	66.7%
5700 - Totem Restoration	6,212.98	15,000.00	-8,787.02	41.4%
5720 - Advertising	0.00	500.00	-500.00	0.0%
5740 - Dues/Fees	755.72	1,500.00	-744.28	50.4%
5742 - Subscriptions & Publications	443.06	664.59	-221.53	66.7%
5745 - Business Development/Meals	311.66	467.49	-155.83	66.7%
5801 - Accounting/Audit	16,700.00	30,000.00	-13,300.00	55.7%
5820 - Legal Services	1,069.10	2,500.00	-1,430.90	42.8%
5825 - Contracted Services	1,587.73	1,000.00	587.73	158.8%
5827 - Municode	0.00	4,200.00	-4,200.00	0.0%
6010 - Travel - Transportation/Lodging	-133.84			
6015 - Alaska Municipal League	0.00	1,200.00	-1,200.00	0.0%
6042 - Miscellaneous Expense	1,896.84			
7010 - Interest Expense	3,435.52	5,153.28	-1,717.76	66.7%
7200 - Investment in CDC	0.00	40,000.00	-40,000.00	0.0%
7800 - Transfers Out	101,330.42	36,435.00	64,895.42	278.1%
7802 - Transfer to Seaport	0.00	25,216.31	-25,216.31	0.0%
7803 - Transfer to W&S	0.00	39,544.78	-39,544.78	0.0%
7805 - Transfer to General fund	-500.00	-500.00	0.00	100.0%
9100 - General Fixed Assets	82,725.08	234,125.00	-151,399.92	35.3%
9999 - Reconciling Difference	-1,189.08			
Total Expense	250,985.72	467,813.44	-216,827.72	53.7%
Net Ordinary Income	979,016.02	1,045,986.23	-66,970.21	93.6%
Other Income/Expense				
Other Income				
4805 - Totem Restoration	0.00	15,000.00	-15,000.00	0.0%
Total Other Income	0.00	15,000.00	-15,000.00	0.0%
Net Other Income	0.00	15,000.00	-15,000.00	0.0%

1:45 PM
07/09/24
Accrual Basis

**City of Saxman Fund 00 General Fund
Profit & Loss Budget vs. Actual
July 2023 through June 2024**

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Income	<u>979,016.02</u>	<u>1,060,986.23</u>	<u>-81,970.21</u>	<u>92.3%</u>

1:47 PM
 07/09/24
 Accrual Basis

**City of Saxman Fund 03 City Clerk
 Profit & Loss Budget vs. Actual
 July 2023 through June 2024**

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
5001 • Wages	31,977.33	31,977.00	0.33	100.0%
5005 • PERS Expense	7,035.01	7,035.40	-0.39	100.0%
5010 • Payroll Taxes	2,633.51	2,633.68	-0.17	100.0%
5015 • Health/Life Insurance	15,847.39	12,440.40	3,406.99	127.4%
5020 • Workman's Comp. Insurance	259.32	291.74	-32.42	88.9%
5301 • Office Supplies	2,224.50	5,736.75	-3,512.25	38.8%
5460 • Computer Support	1,674.95	2,233.27	-558.32	75.0%
5515 • Telephone	260.00	1,000.00	-740.00	26.0%
5630 • General Liability Insurance	2,038.20	2,292.98	-254.78	88.9%
5740 • Dues/Fees	590.00	1,000.00	-410.00	59.0%
6010 • Travel - Transportation/Lodging	3,527.77	5,291.66	-1,763.89	66.7%
6011 • Travel - Per Diem	831.50	1,247.25	-415.75	66.7%
6040 • Registration	395.00	1,400.00	-1,005.00	28.2%
Total Expense	<u>69,294.48</u>	<u>74,580.13</u>	<u>-5,285.65</u>	<u>92.9%</u>
Net Ordinary Income	<u>-69,294.48</u>	<u>-74,580.13</u>	<u>5,285.65</u>	<u>92.9%</u>
Net Income	<u><u>-69,294.48</u></u>	<u><u>-74,580.13</u></u>	<u><u>5,285.65</u></u>	<u><u>92.9%</u></u>

1:51 PM
07/09/24
Accrual Basis

City of Saxman Fund 04 City Administrator
Profit & Loss Budget vs. Actual
July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
5001 • Wages	48,922.72	52,033.33	-3,110.61	94.0%
5005 • PERS Expense	8,176.64	9,533.33	-1,356.69	85.8%
5010 • Payroll Taxes	4,027.20	5,227.82	-1,200.62	77.0%
5015 • Health/Life Insurance	4,281.27	6,116.67	-1,835.40	70.0%
5020 • Workman's Comp. Insurance	558.96	559.00	-0.04	100.0%
5301 • Office Supplies	2,448.87	4,676.03	-2,227.16	52.4%
5460 • Computer Support	1,637.57	2,183.43	-545.86	75.0%
5515 • Telephone	1,770.09	1,569.90	200.19	112.8%
5630 • General Liability Insurance	4,392.72	4,392.70	0.02	100.0%
5740 • Dues/Fees	728.50	1,000.00	-271.50	72.9%
5745 • Business Development/Meals	20.57	100.00	-79.43	20.6%
6010 • Travel - Transportation/Lodging	4,126.20	6,189.30	-2,063.10	66.7%
6011 • Travel - Per Diem	709.50	2,500.00	-1,790.50	28.4%
6040 • Registration	847.50	1,400.00	-552.50	60.5%
Total Expense	<u>82,648.31</u>	<u>97,481.51</u>	<u>-14,833.20</u>	<u>84.8%</u>
Net Ordinary Income	<u>-82,648.31</u>	<u>-97,481.51</u>	<u>14,833.20</u>	<u>84.8%</u>
Net Income	<u><u>-82,648.31</u></u>	<u><u>-97,481.51</u></u>	<u><u>14,833.20</u></u>	<u><u>84.8%</u></u>

1:58 PM
07/09/24
Accrual Basis

City of Saxman Fund 05 Public Works
Profit & Loss Budget vs. Actual
July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
5001 • Wages	51,220.48	51,207.12	13.36	100.0%
5002 • Temporary Hire	12,513.00	27,500.00	-14,987.00	45.5%
5010 • Payroll Taxes	5,512.95	6,121.48	-608.53	90.1%
5020 • Workman's Comp. Insurance	2,957.16	4,818.89	-1,861.73	61.4%
5301 • Office Supplies	195.46	500.00	-304.54	39.1%
5460 • Computer Support	0.00	500.00	-500.00	0.0%
5505 • Equipment	2,988.27	3,591.07	-602.80	83.2%
5506 • Grounds Supplies	-3,590.35	1,000.00	-4,590.35	-359.0%
5513 • COS Street Lights	9,791.71	10,500.00	-708.29	93.3%
5515 • Telephone	779.51	838.86	-59.35	92.9%
5525 • Landfill	133.05	250.00	-116.95	53.2%
5550 • General Maintenance	140.78			
5630 • General Liability Insurance	1,476.00	2,405.17	-929.17	61.4%
5800 • Towing Fees	0.00	1,500.00	-1,500.00	0.0%
7002 • Vehicle Operation	2,377.94	3,000.00	-622.06	79.3%
7003 • Vehicle Maintenance	194.90	2,500.00	-2,305.10	7.8%
7004 • Vehicle Insurance	1,296.96	1,297.00	-0.04	100.0%
7071 • Truck Expense - Chevy	118.41	157.88	-39.47	75.0%
Total Expense	88,106.23	117,687.47	-29,581.24	74.9%
Net Ordinary Income	-88,106.23	-117,687.47	29,581.24	74.9%
Net Income	-88,106.23	-117,687.47	29,581.24	74.9%

1:57 PM
 07/09/24
 Accrual Basis

**City of Saxman Fund 06 Roads
 Profit & Loss Budget vs. Actual
 July 2023 through June 2024**

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
5210 • Road Maintenance	3,300.24	4,500.00	-1,199.76	73.3%
5212 • Snow Plow/Sander Maintenance	2,208.88	3,000.00	-791.12	73.6%
5508 • Equipment Insurance	267.00	267.00	0.00	100.0%
6000 • Road Supplies	15,082.63	37,067.70	-21,985.07	40.7%
7072 • Loader Expenses	14,181.84	18,498.11	-4,316.27	76.7%
Total Expense	<u>35,040.59</u>	<u>63,332.81</u>	<u>-28,292.22</u>	<u>55.3%</u>
Net Ordinary Income	<u>-35,040.59</u>	<u>-63,332.81</u>	<u>28,292.22</u>	<u>55.3%</u>
Net Income	<u><u>-35,040.59</u></u>	<u><u>-63,332.81</u></u>	<u><u>28,292.22</u></u>	<u><u>55.3%</u></u>

2:00 PM
07/09/24
Accrual Basis

City of Saxman Fund 07 Mayor
Profit & Loss Budget vs. Actual
July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
5001 · Wages	8,770.58	8,300.77	469.81	105.7%
5010 · Payroll Taxes	673.10	670.80	2.30	100.3%
5020 · Workman's Comp. Insurance	414.24	466.02	-51.78	88.9%
5515 · Telephone	460.00	480.00	-20.00	95.8%
5630 · General Liability Insurance	263.52	263.56	-0.04	100.0%
5740 · Dues/Fees	90.00	250.00	-160.00	36.0%
6010 · Travel - Transportation/Lodging	14,777.41	14,906.00	-128.59	99.1%
6011 · Travel - Per Diem	1,886.04	4,329.06	-2,443.02	43.6%
6019 · AML Mayor's Association	50.00	100.00	-50.00	50.0%
6040 · Registration	1,417.50	1,418.00	-0.50	100.0%
Total Expense	<u>28,802.39</u>	<u>31,184.21</u>	<u>-2,381.82</u>	<u>92.4%</u>
Net Ordinary Income	<u>-28,802.39</u>	<u>-31,184.21</u>	<u>2,381.82</u>	<u>92.4%</u>
Net Income	<u><u>-28,802.39</u></u>	<u><u>-31,184.21</u></u>	<u><u>2,381.82</u></u>	<u><u>92.4%</u></u>

2:02 PM
 07/09/24
 Accrual Basis

City of Saxman Fund 09 Council
Profit & Loss Budget vs. Actual
 July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
5001 · Wages	13,913.67	18,000.00	-4,086.33	77.3%
5010 · Payroll Taxes	1,078.86	1,548.00	-469.14	69.7%
5020 · Workman's Comp. Insurance	955.80	1,075.28	-119.48	88.9%
5515 · Telephone	126.08	200.00	-73.92	63.0%
5630 · General Liability Insurance	608.28	608.22	0.06	100.0%
5730 · Election Costs	223.80	1,000.00	-776.20	22.4%
5740 · Dues/Fees	600.00	900.00	-300.00	66.7%
5745 · Business Development/Meals	799.94	917.51	-117.57	87.2%
5901 · Retreat Expense	211.67	317.51	-105.84	66.7%
6010 · Travel - Transportation/Lodging	4,265.32	4,265.00	0.32	100.0%
6011 · Travel - Per Diem	1,184.54	1,776.81	-592.27	66.7%
6040 · Registration	200.00	200.00	0.00	100.0%
Total Expense	<u>24,167.96</u>	<u>30,808.33</u>	<u>-6,640.37</u>	<u>78.4%</u>
Net Ordinary Income	<u>-24,167.96</u>	<u>-30,808.33</u>	<u>6,640.37</u>	<u>78.4%</u>
Net Income	<u><u>-24,167.96</u></u>	<u><u>-30,808.33</u></u>	<u><u>6,640.37</u></u>	<u><u>78.4%</u></u>

2:05 PM
07/09/24
Accrual Basis

City of Saxman Fund 13 Finance
Profit & Loss Budget vs. Actual
July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
5001 · Wages	34,744.49	41,600.00	-6,855.51	83.5%
5005 · PERS Expense	2,575.10	1,830.00	745.10	140.7%
5010 · Payroll Taxes	2,916.04	3,598.40	-682.36	81.0%
5015 · Health/Life Insurance	2,854.17			
5020 · Workman's Comp. Insurance	143.16	214.74	-71.58	66.7%
5301 · Office Supplies	1,658.12	1,735.62	-77.50	95.5%
5460 · Computer Support	402.50	400.00	2.50	100.6%
5515 · Telephone	2,193.83	2,580.00	-386.17	85.0%
5630 · General Liability Insurance	1,124.52	1,124.53	-0.01	100.0%
5720 · Advertising	0.00	150.00	-150.00	0.0%
5740 · Dues/Fees	50.00	150.00	-100.00	33.3%
5825 · Contracted Services	111,246.58	142,000.00	-30,753.42	78.3%
6010 · Travel - Transportation/Lodging	0.00	1,000.00	-1,000.00	0.0%
6011 · Travel - Per Diem	0.00	730.00	-730.00	0.0%
Total Expense	<u>159,908.51</u>	<u>197,113.29</u>	<u>-37,204.78</u>	<u>81.1%</u>
Net Ordinary Income	<u>-159,908.51</u>	<u>-197,113.29</u>	<u>37,204.78</u>	<u>81.1%</u>
Net Income	<u><u>-159,908.51</u></u>	<u><u>-197,113.29</u></u>	<u><u>37,204.78</u></u>	<u><u>81.1%</u></u>

2:07 PM
 07/09/24
 Accrual Basis

**City of Saxman Fund 14 Grants
 Profit & Loss Budget vs. Actual
 July 2023 through June 2024**

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
5001 • Wages	1,134.00	1,512.00	-378.00	75.0%
5010 • Payroll Taxes	86.75	115.67	-28.92	75.0%
5515 • Telephone	869.98	1,080.00	-210.02	80.6%
5740 • Dues/Fees	0.00	500.00	-500.00	0.0%
5825 • Contracted Services	0.00	25,000.00	-25,000.00	0.0%
66000 • Payroll Expenses	6.80			
Total Expense	<u>2,097.53</u>	<u>28,207.67</u>	<u>-26,110.14</u>	<u>7.4%</u>
Net Ordinary Income	<u>-2,097.53</u>	<u>-28,207.67</u>	<u>26,110.14</u>	<u>7.4%</u>
Net Income	<u><u>-2,097.53</u></u>	<u><u>-28,207.67</u></u>	<u><u>26,110.14</u></u>	<u><u>7.4%</u></u>

2:08 PM
 07/09/24
 Accrual Basis

**City of Saxman Fund 15 VPSO
 Profit & Loss Budget vs. Actual
 July 2023 through June 2024**

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4003 · Reimbursements	10,000.00	10,000.00	0.00	100.0%
Total Income	<u>10,000.00</u>	<u>10,000.00</u>	<u>0.00</u>	<u>100.0%</u>
Gross Profit	10,000.00	10,000.00	0.00	100.0%
Expense				
5515 · Telephone	994.82	1,300.00	-305.18	76.5%
Total Expense	<u>994.82</u>	<u>1,300.00</u>	<u>-305.18</u>	<u>76.5%</u>
Net Ordinary Income	<u>9,005.18</u>	<u>8,700.00</u>	<u>305.18</u>	<u>103.5%</u>
Net Income	<u><u>9,005.18</u></u>	<u><u>8,700.00</u></u>	<u><u>305.18</u></u>	<u><u>103.5%</u></u>

2:11 PM
 07/09/24
 Accrual Basis

City of Saxman Fund 20 Old City Hall
Profit & Loss Budget vs. Actual
 July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4301 - Rental Revenue	18,000.00	18,000.00	0.00	100.0%
Total Income	18,000.00	18,000.00	0.00	100.0%
Gross Profit	18,000.00	18,000.00	0.00	100.0%
Expense				
5550 - General Maintenance	5,935.81	7,888.23	-1,952.42	75.2%
5551 - Furnace Maintenance	172.17	350.00	-177.83	49.2%
5610 - Property/Contents Ins.	3,765.60	3,766.00	-0.40	100.0%
Total Expense	9,873.58	12,004.23	-2,130.65	82.3%
Net Ordinary Income	8,126.42	5,995.77	2,130.65	135.5%
Net Income	<u>8,126.42</u>	<u>5,995.77</u>	<u>2,130.65</u>	<u>135.5%</u>

2:12 PM

07/09/24

Accrual Basis

City of Saxman Fund 22 Community Hall
Profit & Loss Budget vs. Actual
July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4100 • Grant Revenue	0.00	15,000.00	-15,000.00	0.0%
4206 • Finance Charges	0.02	0.02	0.00	100.0%
4301 • Rental Revenue	15,686.63	25,000.00	-9,313.37	62.7%
4400 • Vending Machines	133.04	650.00	-516.96	20.5%
4601 • Misc. Office Revenue	20.00	0.00	20.00	100.0%
4800 • Transfers In	21,782.58			
Total Income	<u>37,622.27</u>	<u>40,650.02</u>	<u>-3,027.75</u>	<u>92.6%</u>
Gross Profit	37,622.27	40,650.02	-3,027.75	92.6%
Expense				
5001 • Wages	6,051.50	9,077.25	-3,025.75	66.7%
5010 • Payroll Taxes	523.47	785.21	-261.74	66.7%
5020 • Workman's Comp. Insurance	90.24	101.52	-11.28	88.9%
5206 • Sprinkler Maintenance	21,571.60	32,357.40	-10,785.80	66.7%
5301 • Office Supplies	251.12	360.38	-109.26	69.7%
5313 • Bank Charges	26.15	500.00	-473.85	5.2%
5460 • Computer Support	158.15	500.00	-341.85	31.6%
5510 • Utilities	8,804.33	9,691.50	-887.17	90.8%
5515 • Telephone	511.12	587.72	-76.60	87.0%
5520 • Oil	28,771.66	31,173.02	-2,401.36	92.3%
5525 • Landfill	18.50	250.00	-231.50	7.4%
5528 • Water & Sewer Fees	0.00	5,748.00	-5,748.00	0.0%
5530 • Supplies	3,166.66	2,919.36	247.30	108.5%
5550 • General Maintenance	31,363.24	32,300.70	-937.46	97.1%
5551 • Furnace Maintenance	503.14	2,000.00	-1,496.86	25.2%
5552 • Generator Maintenance	3,920.00	5,880.00	-1,960.00	66.7%
5553 • Elevator Maintenance	2,773.44	4,160.16	-1,386.72	66.7%
5560 • Generator fuel	306.29	1,000.00	-693.71	30.6%
5610 • Property/Contents Ins.	66,867.24	66,869.00	-1.76	100.0%
5630 • General Liability Insurance	57.48	296.49	-239.01	19.4%
5740 • Dues/Fees	190.00	300.00	-110.00	63.3%
9100 • General Fixed Assets	21,367.00			
Total Expense	<u>197,292.33</u>	<u>206,857.71</u>	<u>-9,565.38</u>	<u>95.4%</u>
Net Ordinary Income	<u>-159,670.06</u>	<u>-166,207.69</u>	<u>6,537.63</u>	<u>96.1%</u>
Net Income	<u><u>-159,670.06</u></u>	<u><u>-166,207.69</u></u>	<u><u>6,537.63</u></u>	<u><u>96.1%</u></u>

2:13 PM

07/09/24

Accrual Basis

City of Saxman Fund 24 Tribal Hall
Profit & Loss Budget vs. Actual
 July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4301 - Rental Revenue	2,498.60	3,678.90	-1,180.30	67.9%
Total Income	2,498.60	3,678.90	-1,180.30	67.9%
Gross Profit	2,498.60	3,678.90	-1,180.30	67.9%
Expense				
5313 - Bank Charges	4.36			
5510 - Utilities	3,758.64	3,932.31	-173.67	95.6%
5520 - Oil	10,796.79	12,114.38	-1,317.59	89.1%
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	152.00	150.00	2.00	101.3%
5550 - General Maintenance	1,114.02	2,500.00	-1,385.98	44.6%
5551 - Furnace Maintenance	763.99	2,000.00	-1,236.01	38.2%
5610 - Property/Contents Ins.	11,895.36	11,896.00	-0.64	100.0%
Total Expense	28,485.16	38,465.69	-9,980.53	74.1%
Net Ordinary Income	-25,986.56	-34,786.79	8,800.23	74.7%
Net Income	-25,986.56	-34,786.79	8,800.23	74.7%

2:17 PM

07/09/24

Accrual Basis

City of Saxman Fund 25 Outside Restrooms
Profit & Loss Budget vs. Actual
 July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
5510 · Utilities	1,041.15	1,200.00	-158.85	86.8%
5530 · Supplies	1,114.29	1,000.00	114.29	111.4%
5550 · General Maintenance	938.95	400.00	538.95	234.7%
5610 · Property/Contents Ins.	2,596.08	2,597.00	-0.92	100.0%
Total Expense	<u>5,690.47</u>	<u>5,197.00</u>	<u>493.47</u>	<u>109.5%</u>
Net Ordinary Income	<u>-5,690.47</u>	<u>-5,197.00</u>	<u>-493.47</u>	<u>109.5%</u>
Net Income	<u><u>-5,690.47</u></u>	<u><u>-5,197.00</u></u>	<u><u>-493.47</u></u>	<u><u>109.5%</u></u>

2:18 PM
 07/09/24
 Accrual Basis

City of Saxman Fund 26 Carving Center
Profit & Loss Budget vs. Actual
 July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4301 · Rental Revenue	300.00	300.00	0.00	100.0%
Total Income	<u>300.00</u>	<u>300.00</u>	<u>0.00</u>	<u>100.0%</u>
Gross Profit	300.00	300.00	0.00	100.0%
Expense				
5510 · Utilities	2,676.42	3,000.00	-323.58	89.2%
5525 · Landfill	0.00	25.00	-25.00	0.0%
5528 · Water & Sewer Fees	0.00	5,748.00	-5,748.00	0.0%
5530 · Supplies	0.00	500.00	-500.00	0.0%
5550 · General Maintenance	2,005.37	2,500.00	-494.63	80.2%
5610 · Property/Contents Ins.	2,710.56	2,711.00	-0.44	100.0%
Total Expense	<u>7,392.35</u>	<u>14,484.00</u>	<u>-7,091.65</u>	<u>51.0%</u>
Net Ordinary Income	<u>-7,092.35</u>	<u>-14,184.00</u>	<u>7,091.65</u>	<u>50.0%</u>
Net Income	<u><u>-7,092.35</u></u>	<u><u>-14,184.00</u></u>	<u><u>7,091.65</u></u>	<u><u>50.0%</u></u>

2:19 PM
 07/09/24
 Accrual Basis

City of Saxman Fund 27 Public Safety Bldg
Profit & Loss Budget vs. Actual
 July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
5510 · Utilities	662.07	1,200.00	-537.93	55.2%
5520 · Oil	3,775.02	6,000.00	-2,224.98	62.9%
5525 · Landfill	0.00	150.00	-150.00	0.0%
5528 · Water & Sewer Fees	0.00	1,512.00	-1,512.00	0.0%
5550 · General Maintenance	0.00	1,500.00	-1,500.00	0.0%
5551 · Furnace Maintenance	154.57	206.09	-51.52	75.0%
5610 · Property/Contents Ins.	698.40	699.00	-0.60	99.9%
Total Expense	<u>5,290.06</u>	<u>11,267.09</u>	<u>-5,977.03</u>	<u>47.0%</u>
Net Ordinary Income	<u>-5,290.06</u>	<u>-11,267.09</u>	<u>5,977.03</u>	<u>47.0%</u>
Net Income	<u><u>-5,290.06</u></u>	<u><u>-11,267.09</u></u>	<u><u>5,977.03</u></u>	<u><u>47.0%</u></u>

2:21 PM
07/09/24
Accrual Basis

City of Saxman Fund 28 THHP Duplex *Killerwhale*
Profit & Loss Budget vs. Actual
July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4206 • Finance Charges	301.26	451.89	-150.63	66.7%
4301 • Rental Revenue	30,600.00	30,600.00	0.00	100.0%
Total Income	<u>30,901.26</u>	<u>31,051.89</u>	<u>-150.63</u>	<u>99.5%</u>
Gross Profit	30,901.26	31,051.89	-150.63	99.5%
Expense				
5313 • Bank Charges	238.48			
5505 • Equipment	0.00	4,700.00	-4,700.00	0.0%
5510 • Utilities	200.00	500.00	-300.00	40.0%
5525 • Landfill	0.00	100.00	-100.00	0.0%
5550 • General Maintenance	1,885.85	3,000.00	-1,114.15	62.9%
5610 • Property/Contents Ins.	4,399.32	4,400.00	-0.68	100.0%
5720 • Advertising	0.00	125.00	-125.00	0.0%
Total Expense	<u>6,723.65</u>	<u>12,825.00</u>	<u>-6,101.35</u>	<u>52.4%</u>
Net Ordinary Income	<u>24,177.61</u>	<u>18,226.89</u>	<u>5,950.72</u>	<u>132.6%</u>
Net Income	<u><u>24,177.61</u></u>	<u><u>18,226.89</u></u>	<u><u>5,950.72</u></u>	<u><u>132.6%</u></u>

2:22 PM
07/09/24
Accrual Basis

City of Saxman Fund 29 AHFC Duplex
Profit & Loss Budget vs. Actual
July 2023 through June 2024

Eagle

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4301 - Rental Revenue	26,250.00	30,600.00	-4,350.00	85.8%
4309 - Office Landfill	400.00	600.00	-200.00	66.7%
Total Income	<u>26,650.00</u>	<u>31,200.00</u>	<u>-4,550.00</u>	<u>85.4%</u>
Gross Profit	26,650.00	31,200.00	-4,550.00	85.4%
Expense				
5313 - Bank Charges	41.80			
5505 - Equipment	0.00	2,350.00	-2,350.00	0.0%
5510 - Utilities	165.83	500.00	-334.17	33.2%
5525 - Landfill	-125.00			
5550 - General Maintenance	6,746.94	8,995.92	-2,248.98	75.0%
5610 - Property/Contents Ins.	4,174.68	4,175.00	-0.32	100.0%
5720 - Advertising	0.00	125.00	-125.00	0.0%
Total Expense	<u>11,004.25</u>	<u>16,145.92</u>	<u>-5,141.67</u>	<u>68.2%</u>
Net Ordinary Income	<u>15,645.75</u>	<u>15,054.08</u>	<u>591.67</u>	<u>103.9%</u>
Net Income	<u><u>15,645.75</u></u>	<u><u>15,054.08</u></u>	<u><u>591.67</u></u>	<u><u>103.9%</u></u>

2:25 PM

07/09/24

Accrual Basis

City of Saxman Fund 32 Tours
Profit & Loss Budget vs. Actual
 July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4500 • Sales Tax Revenue	-60.78			
4901 • Park Permit Revenue	7,773.00	9,000.00	-1,227.00	86.4%
4902 • Headcount Fees - Independents	156,378.29	140,000.00	16,378.29	111.7%
4905 • Park Fees - Walk Ups	2,795.00	26,000.00	-23,205.00	10.8%
Total Income	<u>166,885.51</u>	<u>175,000.00</u>	<u>-8,114.49</u>	<u>95.4%</u>
Gross Profit	166,885.51	175,000.00	-8,114.49	95.4%
Expense				
5209 • Shed Maintenance	1,350.49	2,500.00	-1,149.51	54.0%
5301 • Office Supplies	689.00	918.67	-229.67	75.0%
5313 • Bank Charges	794.90	750.00	44.90	106.0%
5720 • Advertising	0.00	720.00	-720.00	0.0%
5950 • Bad Debt Expense	5,387.50	5,347.50	40.00	100.7%
Total Expense	<u>8,221.89</u>	<u>10,236.17</u>	<u>-2,014.28</u>	<u>80.3%</u>
Net Ordinary Income	<u>158,663.62</u>	<u>164,763.83</u>	<u>-6,100.21</u>	<u>96.3%</u>
Net Income	<u><u>158,663.62</u></u>	<u><u>164,763.83</u></u>	<u><u>-6,100.21</u></u>	<u><u>96.3%</u></u>

2:28 PM

07/09/24

Accrual Basis

**City of Saxman Fund 34 Fire Dept
Profit & Loss Budget vs. Actual
July 2023 through June 2024**

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
5350 • Fire Truck Insurance	3,782.04	3,800.00	-17.96	99.5%
5402 • Fire Truck Maintenance	0.00	500.00	-500.00	0.0%
5510 • Utilities	326.08	800.00	-473.92	40.8%
5520 • Oil	6,047.58	5,456.67	590.91	110.8%
5550 • General Maintenance	6,821.55	11,000.00	-4,178.45	62.0%
5551 • Furnace Maintenance	329.40	330.00	-0.60	99.8%
5610 • Property/Contents Ins.	2,095.32	2,096.00	-0.68	100.0%
5826 • EMS Services	36,000.00	36,000.00	0.00	100.0%
6040 • Registration	0.00	10.00	-10.00	0.0%
Total Expense	<u>55,401.97</u>	<u>59,992.67</u>	<u>-4,590.70</u>	<u>92.3%</u>
Net Ordinary Income	<u>-55,401.97</u>	<u>-59,992.67</u>	<u>4,590.70</u>	<u>92.3%</u>
Net Income	<u><u>-55,401.97</u></u>	<u><u>-59,992.67</u></u>	<u><u>4,590.70</u></u>	<u><u>92.3%</u></u>

2:32 PM
07/09/24
Accrual Basis

Water & Sewer
Profit & Loss Budget vs. Actual
July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4003 · Reimbursements	(450.00)	0.00	(450.00)	100.0%
4201 · Water Service Charges	151,416.50	154,860.00	(3,443.50)	97.8%
4202 · Sewer Service Charges	124,115.50	118,611.00	5,504.50	104.6%
4203 · Shut Off Fees	30.00	650.00	(620.00)	4.6%
4205 · NSF Fees	0.00	150.00	(150.00)	0.0%
4206 · Finance Charges	276.74	500.00	(223.26)	55.3%
4207 · Reconnect Fees	0.00	150.00	(150.00)	0.0%
4208 · W&S Installation Fees	958.68	959.00	(0.32)	100.0%
4410 · Interest Income	44.50	40.00	4.50	111.3%
4800 · Transfers In	803.09	0.00	803.09	100.0%
4800.02 · Transfer In From GF - AARPA	0.00	39,544.78	(39,544.78)	0.0%
Total Income	277,195.01	315,464.78	(38,269.77)	87.9%
Gross Profit	277,195.01	315,464.78	(38,269.77)	87.9%
Expense				
5001 · Wages	66,562.50	65,029.33	1,533.17	102.4%
5005 · PERS Expense	14,587.43	14,231.36	356.07	102.5%
5010 · Payroll Taxes	5,473.37	5,337.43	135.94	102.5%
5015 · Health/Life Insurance	15,155.73	16,511.40	(1,355.67)	91.8%
5020 · Workman's Comp. Insurance	2,379.48	2,379.52	(0.04)	100.0%
5201 · Chemicals	28,592.46	20,000.00	8,592.46	143.0%
5202 · Water Testing Services	8,053.97	11,000.00	(2,946.03)	73.2%
5203 · Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 · Water Testing Supplies	1,030.06	1,545.09	(515.03)	66.7%
5207 · Water Plant Maintenance	9,411.85	11,019.83	(1,607.98)	85.4%
5208 · Booster Station Maint.	0.00	1,000.00	(1,000.00)	0.0%
5211 · Water System Maintenance	27,327.28	10,000.00	17,327.28	273.3%
5213 · Sewer System Maint.	48.45	5,000.00	(4,951.55)	1.0%
5220 · KGB Fees	81,052.82	81,052.82	0.00	100.0%
5301 · Office Supplies	1,097.62	1,256.96	(159.34)	87.3%
5310 · Postage	398.50	600.00	(201.50)	66.4%
5313 · Bank Charges	4,264.94	5,000.00	(735.06)	85.3%
5345 · Senior Exempt Service	0.00	1,512.00	(1,512.00)	0.0%
5460 · Computer Support	105.49	140.65	(35.16)	75.0%
5510 · Utilities	3,473.30	4,500.00	(1,026.70)	77.2%
5511 · Electricity-Booster Station	290.77	500.00	(209.23)	58.2%
5515 · Telephone	5,874.05	6,200.00	(325.95)	94.7%
5520 · Oil	3,095.83	3,334.82	(238.99)	92.8%
5530 · Supplies	1,655.37	2,500.00	(844.63)	66.2%
5551 · Furnace Maintenance	1,950.58	2,925.87	(975.29)	66.7%
5610 · Property/Contents Ins.	451.32	452.00	(0.68)	99.8%
5611 · Ins./Property Water Storage	530.52	531.00	(0.48)	99.9%
5612 · Ins./Property Water Treatment	4,602.84	4,603.00	(0.16)	100.0%
5613 · Ins. Property-New Water Plant	11,254.56	11,255.00	(0.44)	100.0%
5630 · General Liability Insurance	1,827.36	2,741.04	(913.68)	66.7%
5740 · Dues/Fees	200.00	750.00	(550.00)	26.7%
5744 · Licenses/Fees	0.00	1,000.00	(1,000.00)	0.0%
5801 · Accounting/Audit	0.00	7,699.65	(7,699.65)	0.0%
5825 · Contracted Services	0.00	500.00	(500.00)	0.0%
5950 · Bad Debt Expense	48.96	49.00	(0.04)	99.9%
6010 · Travel - Transportation/Lodging	21.88	22.00	(0.12)	99.5%
6040 · Registration	316.75	320.00	(3.25)	99.0%
7002 · Vehicle Operation	232.77			
7010 · Interest Expense	11.82			
7071 · Truck Expense - Chevy	2,164.13	3,000.00	(835.87)	72.1%
7073 · Truck Insurance - Chevy	1,038.96	1,140.00	(101.04)	91.1%
7074 · Truck Maintenance - Chevy	455.79	1,500.00	(1,044.21)	30.4%
7800 · Transfers Out	500.00	500.00	0.00	100.0%
7801 · Maintenance Reserves	0.00	6,775.00	(6,775.00)	0.0%
97.0002 · Retirement of Debt	803.09			

2:32 PM
07/09/24
Accrual Basis

Water & Sewer
Profit & Loss Budget vs. Actual
July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Expense	306,342.60	315,464.77	(9,122.17)	97.1%
Net Ordinary Income	(29,147.59)	0.01	(29,147.60)	(291,475,900.0)%
Net Income	<u>(29,147.59)</u>	<u>0.01</u>	<u>(29,147.60)</u>	<u>(291,475,900.0)%</u>

2:54 PM

07/09/24

Cash Basis

Water & Sewer
Profit & Loss Budget vs. Actual
 July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4003 · Reimbursements	(450.00)	0.00	(450.00)	100.0%
4201 · Water Service Charges	151,569.39	154,860.00	(3,290.61)	97.9%
4202 · Sewer Service Charges	124,691.79	118,611.00	6,080.79	105.1%
4203 · Shut Off Fees	10.00	650.00	(640.00)	1.5%
4205 · NSF Fees	0.00	150.00	(150.00)	0.0%
4206 · Finance Charges	263.69	500.00	(236.31)	52.7%
4207 · Reconnect Fees	0.00	150.00	(150.00)	0.0%
4208 · W&S Installation Fees	978.79	959.00	19.79	102.1%
4410 · Interest Income	44.50	40.00	4.50	111.3%
4800 · Transfers In	803.09	0.00	803.09	100.0%
4800.02 · Transfer In From GF - AARPA	0.00	39,544.78	(39,544.78)	0.0%
Total Income	277,911.25	315,464.78	(37,553.53)	88.1%
Gross Profit	277,911.25	315,464.78	(37,553.53)	88.1%
Expense				
5001 · Wages	66,562.50	65,029.33	1,533.17	102.4%
5005 · PERS Expense	14,587.43	14,231.36	356.07	102.5%
5010 · Payroll Taxes	5,473.37	5,337.43	135.94	102.5%
5015 · Health/Life Insurance	15,155.73	16,511.40	(1,355.67)	91.8%
5020 · Workman's Comp. Insurance	2,379.48	2,379.52	(0.04)	100.0%
5201 · Chemicals	28,592.46	20,000.00	8,592.46	143.0%
5202 · Water Testing Services	8,168.97	11,000.00	(2,831.03)	74.3%
5203 · Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 · Water Testing Supplies	1,030.06	1,545.09	(515.03)	66.7%
5207 · Water Plant Maintenance	9,469.83	11,019.83	(1,550.00)	85.9%
5208 · Booster Station Maint.	0.00	1,000.00	(1,000.00)	0.0%
5211 · Water System Maintenance	27,327.28	10,000.00	17,327.28	273.3%
5213 · Sewer System Maint.	48.45	5,000.00	(4,951.55)	1.0%
5220 · KGB Fees	81,052.82	81,052.82	0.00	100.0%
5301 · Office Supplies	942.72	1,256.96	(314.24)	75.0%
5310 · Postage	398.50	600.00	(201.50)	66.4%
5313 · Bank Charges	4,264.94	5,000.00	(735.06)	85.3%
5345 · Senior Exempt Service	0.00	1,512.00	(1,512.00)	0.0%
5460 · Computer Support	105.49	140.65	(35.16)	75.0%
5510 · Utilities	3,802.83	4,500.00	(697.17)	84.5%
5511 · Electricity-Booster Station	344.66	500.00	(155.34)	68.9%
5515 · Telephone	5,874.05	6,200.00	(325.95)	94.7%
5520 · Oil	3,095.83	3,334.82	(238.99)	92.8%
5530 · Supplies	1,655.37	2,500.00	(844.63)	66.2%
5551 · Furnace Maintenance	1,950.58	2,925.87	(975.29)	66.7%
5610 · Property/Contents Ins.	451.32	452.00	(0.68)	99.8%
5611 · Ins./Property Water Storage	530.52	531.00	(0.48)	99.9%
5612 · Ins./Property Water Treatment	4,602.84	4,603.00	(0.16)	100.0%
5613 · Ins. Property-New Water Plant	11,254.56	11,255.00	(0.44)	100.0%
5630 · General Liability Insurance	1,827.36	2,741.04	(913.68)	66.7%
5740 · Dues/Fees	200.00	750.00	(550.00)	26.7%
5744 · Licenses/Fees	0.00	1,000.00	(1,000.00)	0.0%
5801 · Accounting/Audit	0.00	7,699.65	(7,699.65)	0.0%
5825 · Contracted Services	0.00	500.00	(500.00)	0.0%
5950 · Bad Debt Expense	48.96	49.00	(0.04)	99.9%
6010 · Travel - Transportation/Lodging	1,887.81	22.00	1,865.81	8,581.0%
6011 · Travel - Per Diem	570.00	0.00	570.00	100.0%
6040 · Registration	316.75	320.00	(3.25)	99.0%
7002 · Vehicle Operation	232.77			
7010 · Interest Expense	11.82			
7071 · Truck Expense - Chevy	2,025.16	3,000.00	(974.84)	67.5%
7073 · Truck Insurance - Chevy	1,038.96	1,140.00	(101.04)	91.1%
7074 · Truck Maintenance - Chevy	605.73	1,500.00	(894.27)	40.4%
7800 · Transfers Out	500.00	500.00	0.00	100.0%
7801 · Maintenance Reserves	0.00	6,775.00	(6,775.00)	0.0%

12 Months= 100%

28

2:54 PM

07/09/24

Cash Basis

Water & Sewer
Profit & Loss Budget vs. Actual
 July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
97.0002 - Retirement of Debt	803.09			
Total Expense	<u>309,191.00</u>	<u>315,464.77</u>	<u>(6,273.77)</u>	<u>98.0%</u>
Net Ordinary Income	<u>(31,279.75)</u>	<u>0.01</u>	<u>(31,279.76)</u>	<u>(312,797,500.0)%</u>
Net Income	<u>(31,279.75)</u>	<u>0.01</u>	<u>(31,279.76)</u>	<u>(312,797,500.0)%</u>

2:39 PM

07/09/24

Saxman Seaport
Profit & Loss Budget vs. Actual

July 2023 through June 2024

Accrual Basis

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 • Income				
4101 • Storage				
4101.01 • Outdoor Storage	4,987.68	8,338.18	-3,350.50	59.8%
4101.02 • Indoor Storage	18,613.39	13,962.85	4,650.54	133.3%
4101.03 • Moorage	11,366.12	27,000.00	-15,633.88	42.1%
Total 4101 • Storage	34,967.19	49,301.03	-14,333.84	70.9%
4105 • Electricity	43,245.27	72,000.00	-28,754.73	60.1%
4106 • Misc. Income	50.36	0.00	50.36	100.0%
4100 • Income - Other	0.02	0.02	0.00	100.0%
Total 4100 • Income	78,262.84	121,301.05	-43,038.21	64.5%
4301 • Interest				
4302 • Finance Charges	35.80	750.00	-714.20	4.8%
4301 • Interest - Other	610.61	350.00	260.61	174.5%
Total 4301 • Interest	646.41	1,100.00	-453.59	58.8%
44 • Other Revenue				
4402 • Recovery of Bad Debt	0.00	6,000.00	-6,000.00	0.0%
4510 • Bond Premium	1,405.80	1,405.80	0.00	100.0%
44 • Other Revenue - Other	676.52			
Total 44 • Other Revenue	2,082.32	7,405.80	-5,323.48	28.1%
4800 • Transfer In From GF	0.00	25,216.31	-25,216.31	0.0%
Total Income	80,991.57	155,023.16	-74,031.59	52.2%
Gross Profit	80,991.57	155,023.16	-74,031.59	52.2%
Expense				
5200 • Public Works Payroll Expenses				
5201 • Employee Wages	0.00	0.00	0.00	0.0%
5204 • Health Insurance	0.00	0.00	0.00	0.0%
5200 • Public Works Payroll Expenses - Other	0.00	0.00	0.00	0.0%
Total 5200 • Public Works Payroll Expenses	0.00	0.00	0.00	0.0%
5210 • Finance Payroll Expense				
5211 • Wages	0.00	0.00	0.00	0.0%
5212 • Payroll Taxes Finance	0.00	0.00	0.00	0.0%
5213 • PERS Finance	0.00	0.00	0.00	0.0%
5214 • Health Insurance Finance	0.00	0.00	0.00	0.0%
5210 • Finance Payroll Expense - Other	141.21			
Total 5210 • Finance Payroll Expense	141.21	0.00	141.21	100.0%
53 • Administrative				
5301 • Office Supplies	0.00	500.00	-500.00	0.0%
5303 • Contract Services	719.44	3,000.00	-2,280.56	24.0%
5304 • Bank Service Charges	786.54	1,200.00	-413.46	65.5%
5305 • Computer and Internet Expenses	1,091.90	2,400.00	-1,308.10	45.5%
5306 • Dues and Subscriptions	169.31	700.00	-530.69	24.2%
5308 • Advertising and Promotion	0.00	250.00	-250.00	0.0%
5309 • Postage	165.00	247.50	-82.50	68.7%
Total 53 • Administrative	2,932.19	8,297.50	-5,365.31	35.3%
54 • Insurance Expense				
5401 • General Liability Insurance	0.00	0.00	0.00	0.0%
5402 • Worker's Compensation	0.00	0.00	0.00	0.0%
5403 • Property Insurance	24,953.61	29,198.00	-4,244.39	85.5%
Total 54 • Insurance Expense	24,953.61	29,198.00	-4,244.39	85.5%
55 • Utilities				
5501 • Electricity	50,858.51	72,917.19	-22,058.68	69.7%
5502 • Telephone Expense	885.23	2,555.16	-1,669.93	34.6%
55 • Utilities - Other	3,854.00			
Total 55 • Utilities	55,597.74	75,472.35	-19,874.61	73.7%
56 • Safety & Security	0.00	0.00	0.00	0.0%
5710 • Interest Expense	6,000.00	6,500.00	-500.00	92.3%
58 • Professional Fees				
5801 • Audit	0.00	7,699.65	-7,699.65	0.0%
5802 • Other	417.45	626.19	-208.73	66.7%
Total 58 • Professional Fees	417.45	8,325.84	-7,908.38	5.0%
59 • Building				
5901 • Operating Supplies	0.00	500.00	-500.00	0.0%
5902 • Repairs & Maintenance	0.00	0.00	0.00	0.0%
5903 • Dock Repairs	0.00	10,000.00	-10,000.00	0.0%
5904 • Equipment Purchases	0.00	250.00	-250.00	0.0%
Total 59 • Building	0.00	10,750.00	-10,750.00	0.0%

12 Months= 100%

33

2:39 PM

07/09/24

Saxman Seaport
Profit & Loss Budget vs. Actual

July 2023 through June 2024

Accrual Basis

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
5905 • Miscellaneous Expense	65.48	79.47	-13.99	82.4%
5913 • Bad Debts	508.55	6,500.00	-5,991.45	7.8%
60 • Equipment				
6001 • Repairs and Maintenance	0.00	0.00	0.00	0.0%
6002 • Operating Expense	0.00	400.00	-400.00	0.0%
6003 • Truck Expense - Fuel	0.00	0.00	0.00	0.0%
Total 60 • Equipment	0.00	400.00	-400.00	0.0%
6061 • Travel Expense	0.00	3,500.00	-3,500.00	0.0%
6062 • Per Diem	0.00	1,000.00	-1,000.00	0.0%
66900 • Reconciliation Discrepancies	-3,979.77			
Total Expense	86,636.47	150,023.16	-63,386.69	57.7%
Net Ordinary Income	-5,644.90	5,000.00	-10,644.90	-112.9%
Other Income/Expense				
Other Expense				
7500 • Savings Transfer	0.00	0.00	0.00	0.0%
7501 • Debt Service	0.00	5,000.00	-5,000.00	0.0%
7800 • Transfer to General Fund	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	5,000.00	-5,000.00	0.0%
Net Other Income	0.00	-5,000.00	5,000.00	0.0%
Net Income	-5,644.90	0.00	-5,644.90	100.0%