



**City of Saxman  
Finance Meeting  
May 11, 2023  
4:00 PM**

## **AGENDA**

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### **Call to Order**

### **Roll Call**

### **Public Comments**

### **FY23 Financials**

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

### **Adjournment**

City of Saxman  
Profit & Loss Budget vs. Actual  
FY23 July 1 2022 through March 31, 2023  
Nine Months = 75% 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	0.00	100.0%
4300 Fisheries Business Tax	2,842.52			
4500 · Sales Tax Revenue	110,051.41	150,000.00	(39,948.59)	73.37%
4601 · Misc. Office Revenue	1,868.49	10,000.00	(8,131.51)	18.69%
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	0.00	3,000.00	(3,000.00)	0.0%
4701 · Dockside Lease	4,225.32	6,000.00	(1,774.68)	70.42%
4771 · Citation Penalties	70.00	1,000.00	(930.00)	7.0%
4800.01 · Transfer from Seaport	0.00	45,324.73	(45,324.73)	0.0%
4800.02 · Transfer from ARPA	138,073.01	138,073.01	0.00	100.0%
Total Transfers In	138,073.01	183,397.74	(45,324.73)	75.29%
<b>Total Income</b>	<b>436,478.87</b>	<b>565,665.87</b>	<b>(129,187.00)</b>	<b>77.16%</b>
<b>Gross Profit</b>	<b>436,478.87</b>	<b>565,665.87</b>	<b>(129,187.00)</b>	<b>77.16%</b>
<b>Expense</b>				
5301 · Office Supplies	2,464.83	3,500.00	(1,035.17)	70.42%
5302 · Copier Service	875.00	1,000.00	(125.00)	87.5%
5310 · Postage	327.65	1,000.00	(672.35)	32.77%
5313 · Bank Charges	1,306.98	1,500.00	(193.02)	87.13%
5460 · Computer Support	7,172.39	7,200.00	(27.61)	99.62%
5515 · Telephone	825.39	975.00	(149.61)	84.66%
5720 · Advertising	0.00	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	0.00	100.0%
5801 · Accounting/Audit	11,463.19	12,500.00	(1,036.81)	91.71%
5820 · Legal Services	1,264.75	2,500.00	(1,235.25)	50.59%
5825 · Contracted Services	0.00	1,000.00	(1,000.00)	0.0%
5827 · Municode	8,700.00	4,500.00	4,200.00	193.33%
6015 · Alaska Municipal League	1,015.27	1,108.00	(92.73)	91.63%
7010 · Interest Expense	1,594.56	1,200.00	394.56	132.88%
7800 · Transfers Out	18,393.61	36,435.00	(18,041.39)	50.48%
9100 · General Fixed Assets	23,925.00	47,000.00	(23,075.00)	50.9%
<b>Total Expense</b>	<b>80,935.62</b>	<b>123,738.00</b>	<b>(42,802.38)</b>	<b>65.41%</b>
<b>Net Income</b>	<b>355,543.25</b>	<b>441,927.87</b>	<b>(86,384.62)</b>	<b>80.45%</b>

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	11,137.20	16,511.36	(5,374.16)	67.45%
5020 · Workman's Comp. Insurance	249.12	281.58	(32.46)	88.47%
5301 · Office Supplies	622.17	1,200.00	(577.83)	51.85%
5460 · Computer Support	1,009.85	1,000.00	9.85	100.99%
5515 · Telephone	1,776.25	2,340.00	(563.75)	75.91%
5630 · General Liability Insurance	1,515.96	1,964.56	(448.60)	77.17%
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>97,559.99</b>	<b>127,526.80</b>	<b>(29,966.81)</b>	<b>76.5%</b>
<b>Net Income</b>	<b>(97,559.99)</b>	<b>(127,526.80)</b>	<b>29,966.81</b>	<b>76.5%</b>

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budge</u>
Expense				
5001 · Wages	23,065.42	31,176.00	(8,110.58)	73.99%
5002 · Temporary hire	246.00	7,500.00	(7,254.00)	3.28%
5010 · Payroll Taxes	2,016.44	3,326.14	(1,309.70)	60.62%
5020 · Workman's Comp Insurance	0.00	2,815.61	(2,815.61)	0.0%
5301 · Office Supplies	58.75	700.00	(641.25)	8.39%
5460 · Computer Support	0.00	500.00	(500.00)	0.0%
5505 · Equipment	127.60	5,000.00	(4,872.40)	2.55%
5506 · GroundsSupplies	516.08	700.00	(183.92)	73.73%
5513 · COS Street Lights	7,624.58	10,228.00	(2,603.42)	74.55%
5515 · Telephone	270.53	350.00	(79.47)	77.29%
5525 · Landfill	33.50	400.00	(366.50)	8.38%
5630 · General Liability Insurance	0.00	1,052.37	(1,052.37)	0.0%
5800 · Towing Fees	0.00	1,500.00	(1,500.00)	0.0%
7002 · Vehicle Operation	1,506.20	2,900.00	(1,393.80)	51.94%
7003 · Vehicle Maintenance	258.69	1,000.00	(741.31)	25.87%
7004 · Vehicle Insurance	972.72	1,297.00	(324.28)	75.0%
<b>Total Expense</b>	<b>36,696.51</b>	<b>70,445.12</b>	<b>(33,748.61)</b>	<b>52.09%</b>
<b>Net Income</b>	<b>(36,696.51)</b>	<b>(70,445.12)</b>	<b>33,748.61</b>	<b>52.09%</b>

**06 - Roads  
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budge</u>
Expense				
5210 · Road Maintenance	2,425.74	5,000.00	(2,574.26)	48.52%
5212 · Snow Plow/Sander Maintenance	774.23	500.00	274.23	154.85%
5508 · Equipment Insurance	200.25	267.00	(66.75)	75.0%
6000 · Road Supplies	4,397.42	4,000.00	397.42	109.94%
7072 · Loader Expenses	4,417.97	1,000.00	3,417.97	441.8%
<b>Total Expense</b>	<b>12,215.61</b>	<b>10,767.00</b>	<b>1,448.61</b>	<b>113.45%</b>
<b>Net Income</b>	<b>(12,215.61)</b>	<b>(10,767.00)</b>	<b>(1,448.61)</b>	<b>113.45%</b>

**07 - Mayor  
(General Fund)**

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budge</u>
Expense				
5001 · Wages	5,525.00	7,800.00	(2,275.00)	70.83%
5010 · PayrollTaxes	422.67	670.80	(248.13)	63.01%
5020 · Workman's Comp. Insurance	26.91	30.42	(3.51)	88.46%
5515 Telephone	80.00			
5630 · General Liability Insurance	163.71	212.24	(48.53)	77.13%
5740 · Dues/Fees	50.00	50.00	0.00	100.0%
6010 · Travel - Transportation/Lodging	2,057.17	1,500.00	557.17	137.15%
6011 · Travel - Per Diem	320.00	500.00	(180.00)	64.0%
6019 · AML Mayor's Association	50.00	50.00	0.00	100.0%
<b>Total Expense</b>	<b>8,695.46</b>	<b>10,813.46</b>	<b>(2,118.00)</b>	<b>80.41%</b>
<b>Net Income</b>	<b>(8,695.46)</b>	<b>(10,813.46)</b>	<b>2,118.00</b>	<b>80.41%</b>

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budge</u>
Expense				
5001 · Wages	10,168.50	18,000.00	(7,831.50)	56.49%
5010 · PayrollTaxes	780.02	1,548.00	(767.98)	50.39%
5020 · Workman's Comp. Insurance	62.10	70.20	(8.10)	88.46%
5515 · Telephone	106.76	177.60	(70.84)	60.11%
5630 · General Liability Insurance	377.91	489.78	(111.87)	77.16%
5730 · ElectionCosts	941.78	1,000.00	(58.22)	94.18%
5740 · Dues/Fees	130.00	175.00	(45.00)	74.29%
5745 · Business Develoment/Meals	600.00	600.00	0.00	100.0%

5901 · Retreat Expense	124.50	200.00	(75.50)	62.25%
Total Expense	13,291.57	22,260.58	(8,969.01)	59.71%
Net Income	(13,291.57)	(22,260.58)	8,969.01	59.71%

**13 - Finance  
(General Fund)**

	YTD	Budget	\$ Over Budget	% of Budget
Expense				
5001 · Wages	22,144.29	29,617.20	(7,472.91)	74.77%
5010 · Payroll Taxes	1,915.49	2,561.89	(646.40)	74.77%
5020 · Workman's Comp	88.11	115.51	(27.40)	76.28%
5301 · Office Supplies	900.91	1,000.00	(99.09)	90.09%
5460 · Computer Support	463.12	800.00	(336.88)	57.89%
5515 · Telephone	1,452.58	2,160.00	(707.42)	67.25%
5630 · General Liability Insurance	536.31	805.88	(269.57)	66.55%
5720 · Advertising	0.00	150.00	(150.00)	0.0%
5740 · Dues/Fees	0.00	95.00	(95.00)	0.0%
5825 · Contracted Services	42,000.00	72,000.00	(30,000.00)	58.33%
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	69,500.81	111,035.48	(41,534.67)	62.59%
Net Income	(69,500.81)	(111,035.48)	41,534.67	62.59%

**14 - Grants  
(General Fund)**

	YTD	Budget	\$ Over Budget	% of Budget
Expense				
5515 · Telephone	726.31	912.00	(185.69)	79.64%
5740 · Dues/Fees	275.00	540.00	(265.00)	50.93%
5825 · Contracted Services	0.00	50,000.00	(50,000.00)	0.0%
Total Expense	1,001.31	51,452.00	(50,450.69)	1.95%
Net Income	(1,001.31)	(51,452.00)	50,450.69	1.95%

**15 - VPSO  
(General Fund)**

	YTD	Budget	\$ Over Budget	% of Budget
Expense				
5301 · Office Supplies	127.35	500.00	(372.65)	25.47%
5515 · Telephone	833.04	1,100.00	(266.96)	75.73%
6005 · Housing Stipend	2,029.50	8,400.00	(6,370.50)	24.16%
7002 · Vehicle Operation	1,045.81	1,600.00	(554.19)	65.36%
7003 · Vehicle Maintenance	86.94	500.00	(413.06)	17.39%
7100 · Boat Expense				
7101 · Boat Fuel	0.00	250.00	(250.00)	0.0%
7102 · Boat Repairs & Maintenance	0.00	250.00	(250.00)	0.0%
Total 7100 · Boat Expense	0.00	500.00	(500.00)	0.0%
Total Expense	4,122.64	12,600.00	(8,477.36)	32.72%
Net Income	(4,122.64)	(12,600.00)	8,477.36	32.72%

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

	YTD	Budget	\$ Over Budget	% of Budget
Income				
4602 · Rental Revenue	13,500.00	18,000.00	(4,500.00)	75.0%
Total Income	13,500.00	18,000.00	(4,500.00)	75.0%
Expense				
5550 · General Maintenance	0.00	1,500.00	(1,500.00)	0.0%

5551 · Furnace Maintenance	243.30	350.00	(106.70)	69.51%
5610 · Property/Contents Ins.	2,354.67	3,129.00	(774.33)	75.25%
<b>Total Expense</b>	<b>2,597.97</b>	<b>4,979.00</b>	<b>(2,381.03)</b>	<b>52.18%</b>
<b>Net Income</b>	<b>10,902.03</b>	<b>13,021.00</b>	<b>(2,118.97)</b>	<b>83.73%</b>

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budge</u>
<b>Income</b>				
4400 · Vending Machines	536.15	500.00	36.15	107.23%
4602 · Rental Revenue	23,285.95	20,000.00	3,285.95	116.43%
<b>Total Income</b>	<b>23,822.10</b>	<b>20,500.00</b>	<b>3,322.10</b>	<b>116.21%</b>
<b>Expense</b>				
5001 · Wages	3,892.00	8,774.40	(4,882.40)	44.36%
5010 · Payroll Taxes	336.67	758.99	(422.32)	44.36%
5020 · Workman's Comp. Insurance	289.17	425.56	(136.39)	67.95%
5206 · Sprinkler Maintenance	678.00	900.00	(222.00)	75.33%
5313 · Bank Charges	154.20	500.00	(345.80)	30.84%
5460 · Computer Support	159.65	500.00	(340.35)	31.93%
5510 · Utilities	7,232.70	12,000.00	(4,767.30)	60.27%
5515 · Telephone	1,062.31	1,416.00	(353.69)	75.02%
5520 · Oil	29,614.90	26,000.00	3,614.90	113.9%
5525 · Landfill	16.75	250.00	(233.25)	6.7%
5528 · Water & Sewer Fees	0.00	5,748.00	(5,748.00)	0.0%
5530 · Supplies	2,148.64	2,300.00	(151.36)	93.42%
5550 · General Maintenance	8,675.26	15,000.00	(6,324.74)	57.84%
5551 · Furnace Maintenance	567.98	2,000.00	(1,432.02)	28.4%
5610 · Property/Contents Ins.	41,814.18	55,565.00	(13,750.82)	75.25%
5630 · General Liability Insurance	152.73	238.75	(86.02)	63.97%
5744 · Dues/ Fees	280.00	190.00	90.00	147.37%
<b>Total Expense</b>	<b>97,075.14</b>	<b>132,566.70</b>	<b>(35,491.56)</b>	<b>73.23%</b>
<b>Net Income</b>	<b>(73,253.04)</b>	<b>(112,066.70)</b>	<b>38,813.66</b>	<b>65.37%</b>

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budge</u>
<b>Income</b>				
4602 · Rental Revenue	1,302.00	1,000.00	302.00	130.2%
<b>Total Income</b>	<b>1,302.00</b>	<b>1,000.00</b>	<b>302.00</b>	<b>130.2%</b>
<b>Expense</b>				
5510 · Utilities	3,328.31	8,000.00	(4,671.69)	41.6%
5520 · Oil	10,842.10	6,000.00	4,842.10	180.7%
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	24.36	100.00	(75.64)	24.36%
5550 · General Maintenance	1,080.68	2,500.00	(1,419.32)	43.23%
5551 · Furnace Maintenance	194.36	800.00	(605.64)	24.3%
5610 · Property/Contents Ins.	7,438.86	9,885.00	(2,446.14)	75.25%
<b>Total Expense</b>	<b>22,908.67</b>	<b>33,158.00</b>	<b>(10,249.33)</b>	<b>69.09%</b>
<b>Net Income</b>	<b>(21,606.67)</b>	<b>(32,158.00)</b>	<b>10,551.33</b>	<b>67.19%</b>

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

	<u>YTD</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budge</u>
<b>Expense</b>				
5510 · Utilities	679.29	3,000.00	(2,320.71)	22.64%
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.	1,623.96	2,165.28	(541.32)	75.0%
<b>Total Expense</b>	<b>3,761.71</b>	<b>7,865.28</b>	<b>(4,103.57)</b>	<b>47.83%</b>
<b>Net Income</b>	<b>(3,761.71)</b>	<b>(7,865.28)</b>	<b>4,103.57</b>	<b>47.83%</b>

**26 - Carving Center**

	(General Fund)			
	YTD	Budget	\$ Over Budget	% of Budget
Income				
4602 · Rental Revenue	2,824.60	600.00	2,224.60	470.77%
<b>Total Income</b>	<b>2,824.60</b>	<b>600.00</b>	<b>2,224.60</b>	<b>470.77%</b>
Expense				
5510 · Utilities	1,797.90	3,500.00	(1,702.10)	51.37%
5525 · Landfill	16.75	25.00	(8.25)	67.0%
5528 · Water & Sewer Fees	0.00	5,748.00	(5,748.00)	0.0%
5530 · Supplies	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.	1,694.70	2,259.60	(564.90)	75.0%
<b>Total Expense</b>	<b>6,441.40</b>	<b>15,732.60</b>	<b>(9,291.20)</b>	<b>40.94%</b>
<b>Net Income</b>	<b>(3,616.80)</b>	<b>(15,132.60)</b>	<b>11,515.80</b>	<b>23.9%</b>

	27 - Public Safety Building (General Fund)			
	YTD	Budget	\$ Over Budget	% of Budget
Expense				
5510 · Utilities	710.87	1,000.00	(289.13)	71.09%
5520 · Oil	4,207.35	2,600.00	1,607.35	161.82%
5525 · Landfill	0.00	150.00	(150.00)	0.0%
5528 · Water & Sewer Fees	0.00	1,512.00	(1,512.00)	0.0%
5550 · General Maintenance	136.93	1,000.00	(863.07)	13.69%
5551 · Furnace Maintenance	177.60	200.00	(22.40)	88.8%
5610 · Property/Contents Ins.	436.68	582.27	(145.59)	75.0%
<b>Total Expense</b>	<b>5,669.43</b>	<b>7,044.27</b>	<b>(1,374.84)</b>	<b>80.48%</b>
<b>Net Income</b>	<b>(5,669.43)</b>	<b>(7,044.27)</b>	<b>1,374.84</b>	<b>80.48%</b>

	28 - Killer Whale Duplex (General Fund)			
	YTD	Budget	\$ Over Budget	% of Budget
Income				
4602 · Rental Revenue	21,110.00	26,400.00	(5,290.00)	79.96%
<b>Total Income</b>	<b>21,110.00</b>	<b>26,400.00</b>	<b>(5,290.00)</b>	<b>79.96%</b>
Expense				
5510 · Utilities	0.00	500.00	(500.00)	0.0%
5525 · Landfill	16.75	100.00	(83.25)	16.75%
5550 · General Maintenance	959.35	3,000.00	(2,040.65)	31.98%
5610 · Property/Contents Ins.	2,751.30	3,656.00	(904.70)	75.25%
5720 · Advertising	0.00	125.00	(125.00)	0.0%
<b>Total Expense</b>	<b>3,727.40</b>	<b>7,381.00</b>	<b>(3,653.60)</b>	<b>50.5%</b>
<b>Net Income</b>	<b>17,382.60</b>	<b>19,019.00</b>	<b>(1,636.40)</b>	<b>91.4%</b>

	29 - Eagle Ave Duplex (General Fund)			
	YTD	Budget	\$ Over Budget	% of Budget
Income				
4309 · Office Landfill	425.00	300.00	125.00	141.7%
4602 · Rental Revenue	22,950.00	30,600.00	(7,650.00)	75.0%
<b>Total Income</b>	<b>23,375.00</b>	<b>30,900.00</b>	<b>(7,525.00)</b>	<b>75.65%</b>
Expense				
5510 · Utilities	0.00	250.00	(250.00)	0.0%
5550 · General Maintenance	2,449.05	5,000.00	(2,550.95)	48.98%
5610 · Property/Contents Ins.	2,610.54	3,469.00	(858.46)	75.25%
5720 · Advertising	0.00	125.00	(125.00)	0.0%
<b>Total Expense</b>	<b>5,059.59</b>	<b>8,844.00</b>	<b>(3,784.41)</b>	<b>57.21%</b>
<b>Net Income</b>	<b>18,315.41</b>	<b>22,056.00</b>	<b>(3,740.59)</b>	<b>83.04%</b>

## 32 - Independent Tours

	(General Fund)			
	YTD	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4900 · Tourism Revenue				
4901 · Park Permit Revenue	866.45	3,500.00	(2,633.55)	24.76%
4902 · Headcount Fees - Independents	79,477.80	115,000.00	(35,522.20)	69.11%
4904 · Map Revenue	455.00	1,000.00	(545.00)	45.5%
4905 · Park Fees - Walk Ups	14,685.00	24,000.00	(9,315.00)	61.19%
<b>Total 4900 · Tourism Revenue</b>	<b>95,484.25</b>	<b>143,500.00</b>	<b>(48,015.75)</b>	<b>66.54%</b>
<b>Total Income</b>	<b>95,484.25</b>	<b>143,500.00</b>	<b>(48,015.75)</b>	<b>66.54%</b>
<b>Expense</b>				
5209 · Shed Maintenance	0.00	250.00	(250.00)	0.0%
5301 · Office Supplies	747.65	800.00	(52.35)	93.46%
5313 · Bank Charges	426.83	750.00	(323.17)	56.91%
5700 · Totem Restoration	0.00	7,500.00	(7,500.00)	0.0%
5720 · Advertising	720.00	750.00	(30.00)	96.0%
<b>Total Expense</b>	<b>1,894.48</b>	<b>10,050.00</b>	<b>(8,155.52)</b>	<b>18.85%</b>
	<b>93,589.77</b>	<b>133,450.00</b>	<b>(39,860.23)</b>	<b>70.13%</b>

	34 - Fire Department (General Fund)			
	YTD	Budget	\$ Over Budget	% of Budget
<b>Expense</b>				
5402 · Fire Truck Maintenance	0.00	500.00	(500.00)	0.0%
5508 · Equipment Insurance	2,836.53	3,800.00	(963.47)	74.65%
5510 · Utilities	350.15	650.00	(299.85)	53.87%
5515 · Telephone	0.00	460.00	(460.00)	0.0%
5520 · Oil	4,115.16	3,000.00	1,115.16	137.17%
5550 · General Maintenance	0.00	1,000.00	(1,000.00)	0.0%
5551 · Furnace Maintenance	451.77	150.00	301.77	301.18%
5610 · Property/Contents Ins.	1,309.95	1,746.60	(436.65)	75.0%
5826 · EMS Services	24,000.00	27,000.00	(3,000.00)	88.89%
<b>Total Expense</b>	<b>33,063.56</b>	<b>38,306.60</b>	<b>(5,243.04)</b>	<b>86.31%</b>
<b>Net Income</b>	<b>(33,063.56)</b>	<b>(38,306.60)</b>	<b>5,243.04</b>	<b>86.31%</b>

	General Fund Totals			
	YTD	Budget	\$ Over Budget	% of Budget
Income	617,896.82	806,565.87	(188,669.05)	76.61%
Total Expense	506,218.87	806,565.89	(270,380.21)	62.76%
Net Income	111,677.95	(0.02)	81,711.16	



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Accrual Basis

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

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4201 · Water Service Charges	87,865.00	141,600.00	(53,735.00)	62.1%
4202 · Sewer Service Charges	79,363.00	116,163.00	(36,800.00)	68.3%
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	719.01	600.00	119.01	119.8%
4410 · Interest Income	19.88	40.00	(20.12)	49.7%
<b>Total Income</b>	<b>167,968.09</b>	<b>259,853.00</b>	<b>(91,884.91)</b>	<b>64.6%</b>
<b>Gross Profit</b>	<b>167,968.09</b>	<b>259,853.00</b>	<b>(91,884.91)</b>	<b>64.6%</b>
<b>Expense</b>				
5001 · Wages	22,405.00	41,520.00	(19,115.00)	54.0%
5005 · PERS Expense	0.00	6,089.60	(6,089.60)	0.0%
5010 · Payroll Taxes	1,938.04	3,591.48	(1,653.44)	54.0%
5015 · Health/Life Insurance	0.00	11,007.58	(11,007.58)	0.0%
5020 · Workman's Comp. Insurance	1,609.83	1,573.61	36.22	102.3%
5201 · Chemicals	15,303.40	20,000.00	(4,696.60)	76.5%
5202 · Water Testing Services	8,390.69	11,000.00	(2,609.31)	76.3%
5203 · Water Rights Service Fee	0.00	50.00	(50.00)	0.0%
5204 · Water Testing Supplies	71.39	250.00	(178.61)	28.6%
5207 · Water Plant Maintenance	4,205.05	6,000.00	(1,794.95)	70.1%
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	609.90	500.00	109.90	122.0%
5313 · Bank Charges	3,150.22	5,500.00	(2,349.78)	57.3%
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	2,924.25	4,500.00	(1,575.75)	65.0%
5511 · Electricity-Booster Station	217.88	750.00	(532.12)	29.1%
5515 · Telephone	2,806.86	5,422.20	(2,615.34)	51.8%
5520 · Oil	0.00	750.00	(750.00)	0.0%
5530 · Supplies	1,999.03	2,500.00	(500.97)	80.0%
5551 · Furnace Maintenance	205.53	700.00	(494.47)	29.4%
5610 · Property/Contents Ins.	282.24	375.00	(92.76)	75.3%
5611 · Ins./Property Water Storage	331.83	441.00	(109.17)	75.2%
5612 · Ins./Property Water Treatment	2,878.47	3,825.00	(946.53)	75.3%
5613 · Ins. Property-New Water Plant	7,037.64	9,352.00	(2,314.36)	75.3%
5630 · General Liability Insurance	983.79	1,300.00	(316.21)	75.7%
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%
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	779.22	1,039.00	(259.78)	75.0%
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>	<b>107,522.55</b>	<b>259,852.99</b>	<b>(152,330.44)</b>	<b>41.4%</b>
<b>Net Income</b>	<b>60,445.54</b>	<b>0.01</b>	<b>60,445.53</b>	<b>604,455,400.0%</b>

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Saxman Seaport  
Profit & Loss Budget vs. Actual

Accrual Basis

July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4100 · Income				
4101 · Storage				
4101.01 · Outdoor Storage	6,749.22	4,605.36	2,143.86	146.6%
4101.02 · Indoor Storage	514,143.22	500,000.00	14,143.22	102.8%
4101.03 · Moorage	21,100.24	30,000.00	-8,899.76	70.3%
<b>Total 4101 · Storage</b>	<b>541,992.68</b>	<b>534,605.36</b>	<b>7,387.32</b>	<b>101.4%</b>
4105 · Electricity	13,038.23	17,000.00	-3,961.77	76.7%
4106 · Misc. Income	50.00	400.00	-350.00	12.5%
<b>Total 4100 · Income</b>	<b>555,080.91</b>	<b>552,005.36</b>	<b>3,075.55</b>	<b>100.6%</b>
4301 · Interest				
4302 · Finance Charges	1,015.74	1,250.00	-234.26	81.3%
4301 · Interest - Other	76.87	75.00	1.87	102.5%
<b>Total 4301 · Interest</b>	<b>1,092.61</b>	<b>1,325.00</b>	<b>-232.39</b>	<b>82.5%</b>
44 · Other Revenue				
4402 · Recovery of Bad Debt	297.50	500.00	-202.50	59.5%
4510 · Bond Premium	1,054.35	1,405.80	-351.45	75.0%
<b>Total 44 · Other Revenue</b>	<b>1,351.85</b>	<b>1,905.80</b>	<b>-553.95</b>	<b>70.9%</b>
<b>Total Income</b>	<b>557,525.37</b>	<b>555,236.16</b>	<b>2,289.21</b>	<b>100.4%</b>
<b>Gross Profit</b>	<b>557,525.37</b>	<b>555,236.16</b>	<b>2,289.21</b>	<b>100.4%</b>
<b>Expense</b>				
5200 · Public Works Payroll Expenses				
5201 · Employee Wages	322.00			
5202 · Payroll Taxes	0.00			
5204 · Health Insurance	0.00	0.00	0.00	0.0%
<b>Total 5200 · Public Works Payroll Expenses</b>	<b>322.00</b>	<b>0.00</b>	<b>322.00</b>	<b>100.0%</b>
5210 · Finance Payroll Expense				
5211 · Wages	25,555.20	44,144.00	-18,588.80	57.9%
5212 · Payroll Taxes Finance	2,189.86	3,818.46	-1,628.60	57.3%
5213 · PERS Finance	5,692.98	9,711.68	-4,018.70	58.6%
5214 · Health Insurance Finance	11,134.00	16,511.36	-5,377.36	67.4%
<b>Total 5210 · Finance Payroll Expense</b>	<b>44,572.04</b>	<b>74,185.50</b>	<b>-29,613.46</b>	<b>60.1%</b>
53 · Administrative				
5301 · Office Supplies	0.00	500.00	-500.00	0.0%
5303 · Contract Services	1,968.00	5,000.00	-3,032.00	39.4%
5304 · Bank Service Charges	552.55	1,000.00	-447.45	55.3%
5305 · Computer and Internet Expenses	860.56	850.00	10.56	101.2%
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>3,863.61</b>	<b>8,150.00</b>	<b>-4,286.39</b>	<b>47.4%</b>
54 · Insurance Expense				
5401 · General Liability Insurance	742.59	1,073.27	-330.68	69.2%
5402 · Worker's Compensation	122.04	153.83	-31.79	79.3%
5403 · Property Insurance	18,274.77	24,263.00	-5,988.23	75.3%
<b>Total 54 · Insurance Expense</b>	<b>19,139.40</b>	<b>25,490.10</b>	<b>-6,350.70</b>	<b>75.1%</b>
55 · Utilities				
5501 · Electricity	13,662.36	22,100.00	-8,437.64	61.8%
5502 · Telephone Expense	1,213.26	2,240.00	-1,026.74	54.2%
5503 · Fuel	0.00	500.00	-500.00	0.0%
<b>Total 55 · Utilities</b>	<b>14,875.62</b>	<b>24,840.00</b>	<b>-9,964.38</b>	<b>59.9%</b>
56 · Safety & Security	0.00	250.00	-250.00	0.0%
5710 · Interest Expense	6,375.00	6,875.00	-500.00	92.7%
59 · Building				
5901 · Operating Supplies	80.58	500.00	-419.42	16.1%
5902 · Repairs & Maintenance	31,272.43	40,000.00	-8,727.57	78.2%
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>31,353.01</b>	<b>50,750.00</b>	<b>-19,396.99</b>	<b>61.8%</b>
5913 · Bad Debts	0.00	2,000.00	-2,000.00	0.0%
60 · Equipment				
6001 · Repairs and Maintenance	3,340.47	5,000.00	-1,659.53	66.8%
6002 · Operating Expense	637.06	800.00	-162.94	79.6%
<b>Total 60 · Equipment</b>	<b>3,977.53</b>	<b>5,800.00</b>	<b>-1,822.47</b>	<b>68.6%</b>
61 · Travel Expense	0.00	3,045.00	-3,045.00	0.0%
<b>Total Expense</b>	<b>124,478.21</b>	<b>201,385.60</b>	<b>-76,907.39</b>	<b>61.8%</b>

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Saxman Seaport  
Profit & Loss Budget vs. Actual

Accrual Basis

July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Net Ordinary Income	433,047.16	353,850.56	79,196.60	122.4%
Other Income/Expense				
Other Expense				
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%
Total Other Expense	5,000.00	353,850.56	-348,850.56	1.4%
Net Other Income	-5,000.00	-353,850.56	348,850.56	1.4%
Net Income	428,047.16	0.00	428,047.16	100.0%

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Accrual Basis

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

	Mar 31, 23	Mar 31, 22	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
11021 · Operating Account	429,971.92	74,727.37	355,244.55
11022 · 1st Bank Savings	42,219.46	36,181.13	6,038.33
11024 · Northrim Bank	18,141.18	18,139.66	1.52
11025 · Bond Reserve Account	16,000.00	16,000.00	0.00
<b>Total Checking/Savings</b>	506,332.56	145,048.16	361,284.40
<b>Accounts Receivable</b>			
11041 · Accounts Receivable	5,786.47	10,429.88	-4,643.41
<b>Total Accounts Receivable</b>	5,786.47	10,429.88	-4,643.41
<b>Other Current Assets</b>			
11042 · Allowance for Doubtful Accounts	-684.45	-684.45	0.00
12999 · Undeposited Funds	0.00	6,115.53	-6,115.53
<b>Total Other Current Assets</b>	-684.45	5,431.08	-6,115.53
<b>Total Current Assets</b>	511,434.58	160,909.12	350,525.46
<b>Fixed Assets</b>			
<b>1200 · Fixed Assets</b>			
1201 · Buildings and Structures	4,703,450.90	4,703,450.90	0.00
1202 · Land & Improvements	153,426.97	153,426.97	0.00
1203 · Furniture and Equipment	37,699.47	37,699.47	0.00
1204 · Accumulated Depreciation	-3,233,735.03	-3,146,695.03	-87,040.00
<b>Total 1200 · Fixed Assets</b>	1,660,842.31	1,747,882.31	-87,040.00
<b>Total Fixed Assets</b>	1,660,842.31	1,747,882.31	-87,040.00
<b>Other Assets</b>			
1400 · Deferred Outflows-Pension	8,896.00	62,512.00	-53,616.00
1402 · Prepaid Insurance	6,379.83	0.00	6,379.83
<b>Total Other Assets</b>	15,275.83	62,512.00	-47,236.17
<b>TOTAL ASSETS</b>	<b>2,187,552.72</b>	<b>1,971,303.43</b>	<b>216,249.29</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Other Current Liabilities</b>			
<b>2102 · Payroll Liabilities</b>			
21022 · Payroll Taxes - State	47.92	0.00	47.92
21023 · PERS	-15,608.89	0.00	-15,608.89
21024 · Health insurance Payable	76.44	0.00	76.44
<b>Total 2102 · Payroll Liabilities</b>	-15,484.53	0.00	-15,484.53
2103 · Sales Tax Payable	795.02	1,418.50	-623.48
2200 · Tenant Security Deposits Held	8,503.25	14,561.91	-6,058.66
2203 · Due To/From City of Saxman	0.06	14.06	-14.00
2900 · Net Pension Obligation	139,460.00	153,692.00	-14,232.00
2901 · Net OPEB liability	-119,349.00	4,513.00	-123,862.00
2950 · Deferred Inflows-Pension	121,760.00	8,386.00	113,374.00
<b>Total Other Current Liabilities</b>	135,684.80	182,585.47	-46,900.67
<b>Total Current Liabilities</b>	135,684.80	182,585.47	-46,900.67

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Accrual Basis

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

	Mar 31, 23	Mar 31, 22	\$ Change
<b>Long Term Liabilities</b>			
2501 · Bond Loan Payable	130,000.00	135,000.00	-5,000.00
2510 · Amortizable Bond Premium	12,806.25	16,059.05	-3,252.80
<b>Total Long Term Liabilities</b>	<u>142,806.25</u>	<u>151,059.05</u>	<u>-8,252.80</u>
<b>Total Liabilities</b>	278,491.05	333,644.52	-55,153.47
<b>Equity</b>			
3200 · Opening Balance Equity	-16,419.00	-16,419.00	0.00
3201 · Retained Earnings	1,497,433.51	1,625,414.30	-127,980.79
Net Income	428,047.16	28,663.61	399,383.55
<b>Total Equity</b>	<u>1,909,061.67</u>	<u>1,637,658.91</u>	<u>271,402.76</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,187,552.72</u></u>	<u><u>1,971,303.43</u></u>	<u><u>216,249.29</u></u>

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

	<u>Mar 31, 23</u>	<u>Mar 31, 22</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
01.1010 · General Fund Checking	581,284.22	95,393.53	485,890.69
01.1011 · Northrim Payroll	270.62	1,104.72	-834.10
01.1025 · Credit Card Account	91,997.68	38,195.23	53,802.45
10.1010 · Water & Sewer Checking	192,158.76	123,425.22	68,733.54
10.1011 · W&S Reserve Checking	33,146.87	33,122.86	24.01
88.1010 · CARES Act Checking	0.02	0.02	0.00
<b>Total Checking/Savings</b>	<u>898,858.17</u>	<u>291,241.58</u>	<u>607,616.59</u>
<b>Total Current Assets</b>	<u>898,858.17</u>	<u>291,241.58</u>	<u>607,616.59</u>
<b>TOTAL ASSETS</b>	<u><b>898,858.17</b></u>	<u><b>291,241.58</b></u>	<u><b>607,616.59</b></u>
<b>LIABILITIES &amp; EQUITY</b>	0.00	0.00	0.00