



City and Borough of Wrangell
Work Session & Borough Assembly Meeting
AGENDA

Tuesday, October 26, 2021

Location: Borough Assembly Chambers

Work Session 6:00 to 7:00 PM / Regular Assembly Meeting at 7:00 PM

This meeting will be held in person. Face coverings are required at all times. If you cannot wear a face mask, face shields will be provided upon entering City Hall.

WORK SESSION (6:00 - 7:00 PM)

- a. Forest Service Presentation and Update

1. CALL TO ORDER

- a. PLEDGE OF ALLEGIANCE led by Assembly Member Ryan Howe

b. CEREMONIAL MATTERS

- i. Certificates of Services for City Board and Committee Members

- ii. PROCLAMATION - Extra Mile Day (November 1, 2021)

2. ROLL CALL

- 3. PERSONS TO BE HEARD - Section WMC 3.05.040 (C) states that:** *The chair may call to order any person who is breaching the peace or being disorderly by speaking without recognition, engaging in booing or catcalls, speaking vulgarities, name calling, personal attacks, or engaging in other conduct which is determined by the chair to be disruptive of the meeting. Any person so disrupting a meeting of the assembly may be removed and barred from further attendance at the meeting unless permission to return or remain is granted by a majority vote of the assembly.*

4. AMENDMENTS TO THE AGENDA

5. CONFLICT OF INTEREST

6. CONSENT AGENDA

MOTION ONLY: *Move to Approve the Consent Agenda, as submitted.*

- a. Minutes of the October 7, 2021 Special Assembly Meeting
- b. Minutes of the October 12, 2021 Regular Assembly Meeting
- c. Approval of Final Plat of the Deboer Replat, a Replat and Subdivision of Tract 1, of a Resubdivision of Lot 18, USS 2900 (Plat 66-240), creating Tract 1-A and Tract 1-B, zoned Rural Residential 1, Requested and Owned by Danny Deboer
- d. Renewal of Marijuana Cultivation Facility (Happy Cannabis) License Number 10201
- e. CORRESPONDENCE - School Board Action from the October 11, 2021 Regular Meeting

7. BOROUGH MANAGER'S REPORT

- a. COVID-19 Update (Presentation at Meeting)
- b. WML&P Presentation (Generator Status Update and WML&P 3-Year Work Goal Strategy)

- c. WML&P Report for October
- d. Finance Department Report
- e. Economic Development Department Report
- f. AccuFund Account Code Structure & Example Report
- g. Wastewater Treatment 301H Waiver Status Update
- h. Change Order Report for Skeet Range Site Improvements
- i. Southeast Alaska Sustainable Strategy Submittal Letter
- j. Harbormaster Report October 2021
- k. Heritage Harbor Outstanding Corps of Engineers Funding

8. BOROUGH CLERK'S FILE

- a. Borough Clerk's Report

9. MAYOR AND ASSEMBLY BUSINESS

10. MAYOR AND ASSEMBLY APPOINTMENTS

11. PUBLIC HEARING

- a. **ORDINANCE No. 1013** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SECTION 5.09.010, DEFINITIONS, AND SECTION 5.09.015, EXCISE TAX ON MARIJUANA, IN TITLE 5, REVENUE AND FINANCE, OF THE WRANGELL MUNICIPAL CODE

12. UNFINISHED BUSINESS

- a. Approval to Vacate a Portion of the Peninsula Street Right-of-Way Adjacent to Lot A, P.C. Resubdivision, owned by Dave and Lilia Brown, zoned Single Family Residential
- b. **RESOLUTION No. 10-21-1616** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA STRONGLY SUPPORTING EFFORTS TO PROTECT TRANSBOUNDARY WATERS, SPECIFICALLY THE STIKINE RIVER, AND THE ECOSYSTEM, INDIGINOUS PEOPLE, COMMUNITIES, RESIDENTS AND ECONOMIES THAT DEPEND ON ITS HEALTH

13. NEW BUSINESS

- a. Discussion Item: Emergency Ordinance No. 1012 (School Superintendent Burr's Request to Consider Amending the Ordinance to add an Exemption for the School District)
- b. Approval of FY2020 Audit for the City and Borough of Wrangell
- c. **RESOLUTION No. 10-21-1621** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2022 BUDGET IN THE GENERAL FUND TRANSFERRING UP TO \$1,829 FROM GENERAL FUND RESERVES TO THE FINANCE DEPARTMENT TEMPORARY STAFF WAGES ACCOUNT
- d. **RESOLUTION No. 10-21-1622** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2022 BUDGET IN THE GENERAL FUND AND PARKS & RECREATION SPECIAL REVENUE FUND BY TRANSFERRING FUNDS FROM THE

GENERAL FUND RESERVES TO THE SWIMMING POOL LIGHTING UPGRADES CAPITAL PROJECT ACCOUNT IN THE AMOUNT OF \$16,000 AND AUTHORIZING ITS EXPENDITURE

- [e.](#) **RESOLUTION No. 10-21-1623** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, TRANSFERRING \$75,600 FROM WATER FUND RESERVES TO WATER FUND CAPITAL EQUIPMENT ACCOUNT AND AUTHORIZING ITS EXPENDITURE ON A PRIMOZONE CLOSED LOOP COOLING SKID FOR THE OZONE SYSTEM AT THE WATER TREATMENT PLANT
- [f.](#) **RESOLUTION No. 10-21-1624** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2022 BUDGET IN THE INDUSTRIAL CONSTRUCTION FUND BY ACCEPTING REVENUE FROM THE SALE OF LOT 5, BLOCK 59A, INDUSTRIAL SUBDIVISION, PLAT NO. 85-8, (ARMORY BUILDING AND LAND) IN THE AMOUNT OF \$110,000
- [g.](#) **RESOLUTION No. 10-21-1625** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY22 BUDGET IN THE RESIDENTIAL CONSTRUCTION FUND BY ACCEPTING REVENUE FROM THE SALE OF ETOLIN AVENUE LOT 1A FOR AMOUNT OF \$50,100, LOT 1B FOR THE AMOUNT OF \$67,000, AND LOT 1C, FOR THE AMOUNT OF \$70,600
- [h.](#) Approval of City & Borough Tidelands Annual 2021 Five-Year Reassessment for Samson Tug & Barge
- [i.](#) **RESOLUTION No. 10-21-1626** A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA PROVIDING FOR THE CREATION OF THE JOB DESCRIPTION FOR THE TEMPORARY POSITION OF FINANCE CLERICAL ASSISTANT
- [j.](#) **RESOLUTION No. 10-21-1627** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA PROVIDING FOR THE CREATION OF THE TIRE SHREDDER TEMPORARY POSITION JOB DESCRIPTION
- [k.](#) **RESOLUTION NO. 10-21-1628** OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA AMENDING THE FY 2022 BUDGET IN THE WATER FUND BY TRANSFERRING UP TO \$24,000 FROM WATER FUND RESERVES TO THE WATER PROFESSIONAL/CONTRACTUAL SERVICES ACCOUNT AND AUTHORIZING ITS EXPENDITURE FOR THE NORTHERN UTILITY SERVICES WATER TREATMENT PLANT OPERATOR COVERAGE CONTRACT

14. ATTORNEY'S FILE – Available for Assembly review in the Borough Clerk's office

15. EXECUTIVE SESSION

16. ADJOURNMENT

CERTIFICATE OF SERVICE

The City & Borough of Wrangell, Alaska
Presents this Certificate of Service to:

Haig Demerjian

for his service and dedication on the Parks & Recreation Board
October 2015 to October 2021

Stephen Prysunka, Borough Mayor

ATTEST: Kim Lane, MMC, Borough Clerk

Dated this 26th day of October 2021

CERTIFICATE OF SERVICE

The City & Borough of Wrangell, Alaska
Presents this Certificate of Service to:

Brooke Leslie

for her service and dedication on the Economic Development Committee
November 2018 to October 2021

Stephen Prysunka, Borough Mayor

ATTEST: Kim Lane, MMC, Borough Clerk

Dated this 26th day of October 2021

CERTIFICATE OF SERVICE

The City & Borough of Wrangell, Alaska
Presents this Certificate of Service to:

Brooke Leslie

for her service and dedication on the Wrangell Convention & Visitors Bureau
November 2018 to October 2021

Stephen Prysunka, Borough Mayor

ATTEST: Kim Lane, MMC, Borough Clerk

Dated this 26th day of October 2021

Extra Mile Day PROCLAMATION November 1, 2021

WHEREAS, Wrangell, Alaska, is a community which acknowledges that a special vibrancy exists within the entire community when its individual citizens collectively “go the extra mile” in personal effort, volunteerism, and service; and

WHEREAS, Wrangell, Alaska, is a community which encourages its citizens to maximize their personal contribution to the community by giving of themselves wholeheartedly and with total effort, commitment, and conviction to their individual ambitions, family, friends, and community; and

WHEREAS, Wrangell is a community which chooses to shine a light on and celebrate individuals and organizations within its community who “go the extra mile” in order to make a difference and lift up fellow members of their community; and

WHEREAS, the City & Borough of Wrangell acknowledges the mission of Extra Mile America to create 550 Extra Mile cities in America and is proud to support “Extra Mile Day” on November 1, 2021.

NOW THEREFORE, I, Stephen Prysunka, Mayor of the City & Borough of Wrangell, Alaska, do hereby proclaim November 1, 2021, to be:

Extra Mile Day

And I urge each individual in the community to take time on this day to not only “go the extra mile” in his or her own life, but to also acknowledge all those who are inspirational in their efforts and commitment to make their organizations, families, community, country, or world a better place.

Stephen Prysunka, Mayor

Attest: _____

Kim Lane, MMC, Borough Clerk

**Minutes of Special Assembly Meeting
Held on October 7, 2021**

Vice-Mayor Gilbert called the Special Assembly meeting to order at 6:00 p.m., October 7, 2021, in the Borough Assembly Chambers.

PRESENT: GILBERT, MORRISON, DALRYMPLE, POWELL, HOWE, COURSON

ABSENT: PRYSUNKA

Borough Manager Von Barga and Borough Clerk Lane were also in attendance.

PERSONS TO BE HEARD: None.

ITEM(s) OF BUSINESS

5a RESOLUTION No 10-21-1617 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, CERTIFYING AND DECLARING THE RESULTS OF THE REGULAR BOROUGH ELECTION HELD OCTOBER 5, 2021

M/S: Courson/Powell on to approve Resolution No. 10-21-1617, certifying and declaring the results of the Regular Municipal Election held October 5, 2021. I further move to acknowledge receipt of the Canvass Board Report of the October 7, 2021, Regular Election; declare that the election was validly held, and direct the Clerk to record in the minutes, the total number of votes cast for the candidates. Motion approved unanimously by polled vote.

The total number of votes cast for the candidates is incorporated herein:

ASSEMBLY
Two (2) – Three-Year Terms

Bob Dalrymple	324
Jim DeBord	363
Write-ins	na

ASSEMBLY
One (1) – *Unexpired* One-Year Term

Donald J. McConachie Sr.	204
David L. Powell	276
Write-ins	na

SCHOOL BOARD
Two (2) – Three-Year Terms

Angela Allen	275
Alex Angerman	178

Brittani Robbins	287
Elizabeth Roundtree	126
<i>Write-ins</i>	<i>na</i>

SCHOOL BOARD
One (1) – *Unexpired* One-Year Term

Julia Ostrander	197
Jessica Whitaker	269
<i>Write-ins</i>	<i>na</i>

PORT COMMISSION
Two (2) – Three-Year Terms

Chris Bunes	384
John M. Martin	383
<i>Write-ins</i>	<i>na</i>

PORT COMMISSION
One (1) – *Unexpired* One-Year Term

Franklin Roppel	435
<i>Write-ins</i>	<i>na</i>

5b Distribute Certificates of Service for Outgoing Elected Officials

Vice-Mayor Gilbert presented certificates of service for:

Assembly Member Terry Courson
Port Commissioner Brian Merritt
School Board Member Aaron Angerman
School Board Member Cyni Crary

5c Distribute Certificates of Service for Election Workers

Vice-Mayor Gilbert presented certificates of appreciation for the following Election Workers:

Sarah Merritt, Chairperson
Deanna Reeves, Co-Chair
Jonna Kautz, Election Worker
Lori Bauer, Election Worker

Regular Assembly Meeting adjourned at 6:05 p.m.

Steve Prysunka, Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

Minutes of Regular Assembly Meeting

Held on October 12, 2021

Mayor Prysunka called the Regular Assembly meeting to order at 7:03 p.m., October 12, 2021, in the Borough Assembly Chambers. Assembly Member Gilbert led the pledge of allegiance, and the roll was called.

PRESENT: DEBORD, POWELL, HOWE, DALRYMPLE, GILBERT, MORRISON, PRYSUNKA

ABSENT:

Borough Manager Von Bargen and Borough Clerk Lane were also in attendance.

CEREMONIAL MATTERS

Mayor Prysunka presented a Certificate of Service for Patricia Gilbert for her service on the School Board.

PERSONS TO BE HEARD / PUBLIC CORRESPONDENCE

Brian Herman, requested to speak on Agenda Item 13a (request to lease Borough Tidelands), when the item came up on the Agenda.

Steve Murphy, resident requested the Assembly to write a letter to Alaska Airlines asking them not to fire employees who did not want to get vaccinated.

Emailed Correspondence was received from:

- a. Public Correspondence from Zach Taylor (re: CDBG Grant PH 9-28-2021)
- b. Public Correspondence from Greg Wood (re: CDBG Grant PH 9-28-2021)
- c. Public Correspondence from Jim Colier (re: CDBG Grant PH 9-28-2021)

AMENDMENTS TO THE AGENDA – None.

CONFLICT OF INTEREST

Prysunka declared a conflict of interest to the appointment for the Community Member, Investment Committee seat since his son submitted a letter of interest for that seat. Vice-Mayor Gilbert said that she would make that appointment when that item comes up. There were no objections from the Assembly.

CONSENT AGENDA

- a. Minutes of the Special Assembly meeting held September 27, 2021
- b. Minutes of the Regular Assembly meeting held September 28, 2021
- c. Minutes of the Special Assembly meeting held October 1, 2021
- d. Renewal of Marijuana Retail Store (Happy Cannabis) License Number 10200

M/S: Gilbert/Howe to approve the Consent Agenda, as presented. Motion approved unanimously by polled vote.

BOROUGH MANAGER'S REPORT

Manager Von Bargaen's report was provided.

Steve Miller, Port & Harbor Director reported that there is a hole in the barge loading/unloading dock that needs to be repaired.

Dorianne Sprehe provided a COVID Update.

BOROUGH CLERK'S REPORT

Clerk Lane's report was provided.

MAYOR AND ASSEMBLY BUSINESS

Prysunka reported on the SEAPA cable system removal and installation.

Dalrymple stated that the Resource Advisory Committee would be meeting tomorrow, October 13th.

MAYOR AND ASSEMBLY APPOINTMENTS**10a Annual Vice-Mayor Appointment**

M/S: Morrison/Dalrymple to appoint Patty Gilbert to fill the role of Vice-Mayor until October 2022. Motion approved unanimously by polled vote.

10b Annual Investment Committee Appointments (2 Assembly Members)

Prysunka stated that both Assembly Members Gilbert and Morrison submitted letters of interest to serve on the Investment Committee. Hearing no objections, Prysunka appointed both Gilbert and Morrison to the Investment Committee, Assembly Member seats.

10c Annual Board and Committee Appointments

Board/Committee	Letter of Interest Received from:
Planning & Zoning Commission (2 avail.)	<i>Alexandra Angerman & Jillian Privett</i>
Parks & Recreation Advisory Board (2 avail.)	<i>Joan Sargent & Nancy Delpero</i>
Wrangell Convention & Visitors Bureau (1 avail.)	<i>Mya DeLong</i>
Economic Development Committee (1 avail.)	<i>Brian Ashton</i>
Investment Committee (1 avail. – Community Member)	<i>Sam Prysunka</i>

Mayor Prysunka stated that unless there are any objections to the appointments to the City Boards and Committees, he declared them appointed ending October 2024. There were no objections from the Assembly.

Vice-Mayor Gilbert stated that unless there were any objections from the Assembly, she would appoint Sam Prysunka to the Community Member on the Investment Committee.

PUBLIC HEARING

11a Request to vacate a portion of the Peninsula Street Right-of-Way adjacent to Lot A, P.C. Resubdivision, owned by Dave and Lilia Brown, zoned Single Family Residential

Mayor Prysunka declared the Public Hearing open and asked if there was an administrative report.

Carol Rushmore, Economic Development Director provided a brief report on this item.

Prysunka asked if there were any Persons wishing to speak on the Public Hearing Item.

Mr. Dave Brown, who requested the partial vacation, explained why they were asking for this piece of property; wanting to square up the property.

Mayor Prysunka declared the Public Hearing closed.

UNFINISHED BUSINESS – None.

NEW BUSINESS

13a Approval of a Tidelands Lease to Brian Herman, dba Canoe Lagoon Oysters, for a Portion of Tract D-1, ATS 1531, Parcel #03-007-498; Plat 99-8)

M/S: Morrison/Howe to Approve a Tidelands Lease to Brian Herman, dba Canoe Lagoon Oysters, for a Portion of Tract D-1, ATS 1531, Parcel #03-007-498; Plat 99-8 with the annual lease amount to be based on 6% of the appraised value and with a delayed start date to the lease to be estimated to be June 2022 so that the applicant can complete the required testing for the site.

Mr. Herman summarized that they were trying to find a solution for storing their oysters in order to provide good service to their customers.

Rushmore stated that Mr. Herman was asking for a delayed start to the lease so that he could perform the required State water quality testing.

Motion approved unanimously by polled vote.

13b ORDINANCE No. 1013 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SECTION 5.09.010, DEFINITIONS, AND SECTION 5.09.015, EXCISE TAX ON MARIJUANA, IN TITLE 5, REVENUE AND FINANCE, OF THE WRANGELL MUNICIPAL CODE

M/S: Gilbert/Powell to approve first reading of Ordinance No. 1013 and move to a Second Reading with a Public Hearing to be held on October 26, 2021. Motion approved unanimously by polled vote.

13c RESOLUTION No. 10-21-1618 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AUTHORIZING PARTICIPATION IN THE COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

M/S: Howe/Powell to approve Resolution No. 10-21-1618.

Rushmore stated that after speaking with State on if submittal of the combined project would be acceptable, the State clearly stated that the elevator project is an ADA compliance project and considered differently from the Fire Alarm Upgrade; asking the Assembly to approve the Fire Alarm Upgrades at the High School and Middle School; this Resolution authorizes the participation in the program.

Motion approved unanimously by polled vote.

13d RESOLUTION No. 10-21-1619 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2022 BUDGET IN THE SECURE RURAL SCHOOLS (SRS) FUND BY TRANSFERRING \$118,750 FROM SRS FUND RESERVES INTO THE SRS OPERATING BUDGET FOR TRANSFER TO THE HIGH SCHOOL/MIDDLE SCHOOL FIRE ALARM CAPITAL PROJECT ACCOUNT AND AUTHORIZING IS EXPENDITURE FOR LOCAL MATCH FUNDING FOR THE COMMUNITY DEVELOPMENT BLOCK GRANT FOR SAID PROJECT

M/S: Powell/Morrison to approve Resolution No. 10-21-1619. Motion approved unanimously by polled vote.

13e Approval of City & Borough Tidelands Annual 2021 Five-Year Reassessments

M/S: Powell/Morrison to approve the five-year City Tidelands Reassessments for tax year 2021, as presented. Motion approved unanimously by polled vote.

13f Approval to Cancel the November 23, 2021, Regular Assembly Meeting and hold only one Regular Meeting on November 9, 2021

M/S: Powell/Gilbert to approve cancelling the November 23, 2021, Regular Assembly Meeting and holding only one Regular Meeting on November 9, 2021. Motion approved unanimously by polled vote.

13g Approval of Professional Services Agreement with Alaska Tactical Solutions in the Amount of \$2,500 for Phase I of Financial Process Assistance

M/S: Powell/Dalrymple to approve a Professional Services Agreement with Alaska Tactical Solutions in the Amount of \$2,500 for Phase I of Financial Process Assistance. Motion approved unanimously by polled vote.

13h RESOLUTION No. 10-21-1620 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA PROVIDING FOR THE CREATION OF THE COVID INFORMATION GREETER TEMPORARY POSITION JOB DESCRIPTION

M/S: Powell/Morrison to approve Resolution No. 10-21-1620. Motion approved with Gilbert, Morrison, Howe, Dalrymple, Powell and Prysunka voting yes; DeBord voted no.

13i Discussion Item: Redistricting

Von Barga gave an extensive report on the proposals brought forward by the Redistricting Board as well as two other entities; two of the proposals from the Redistricting Board would put Wrangell with Ketchikan; urged the public to give testimony to say what district they wanted Wrangell to be in.

Morrison asked that the information be published in the newspaper.

Gilbert stated that she was in favor of joining with Ketchikan; urged the public to be specific in their testimony and give examples.

The Assembly with a show of at least four hands to move in the direction to be placed with Ketchikan.

ATTORNEY'S FILE

14 Available for Assembly review in the Borough Clerk's office.

EXECUTIVE SESSION – None.

Regular Assembly meeting adjourned at 8:20 p.m.

Stephen Prysunka, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	October 28, 2021
	<u>Agenda Section</u>	6

Approval of Final Plat of the Deboer Replat, a Replat and Subdivision of Tract 1, of a Resubdivision of Lot 18, USS 2900 (Plat 66-240), creating Tract 1-A and Tract 1-B, zoned Rural Residential 1, Requested and Owned by Danny Deboer

SUBMITTED BY:

Carol Rushmore, Economic Development
Director

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: \$	FY22: \$
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Amount Budgeted:

FY20 \$XXX

Account Number(s):

XXXXXX XXX XXXX

Account Name(s):

Enter Text Here

Unencumbered Balance(s) (prior to expenditure):

\$XXX

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	Planning and Zoning Commission
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Final Plat of the Deboer Replat; 2. Aerial of lots

RECOMMENDATION MOTION:

Approved under the Consent Agenda.

SUMMARY STATEMENT:

Borough property tax records currently show that Lot 18 was subdivided, probably by deed many years ago without a legal surveyed subdivision occurring. Each lot is referred to as a Portion of Lot 18 within the Borough's tax files. The surveyor's information indicates that the property was

not subdivided. The Court documents at the time of the previous owner's death in 2012 identified the lot as a single Lot 18. The lot(s) has remained under a single ownership.

The current owner is now legally surveying the property and subdividing Lot 18 into two legal lots. This action will clear up any title questions there may be. Each new lot is just under 15,000 square feet. In the Rural Residential 1 District, minimum square footage for a lot with sewer and water is 10,000 square feet.

The Planning & Zoning Commission took action and approved this plat on October 14, 2021.

CERTIFICATE OF OWNERSHIP AND DEDICATION

I HEREBY CERTIFY THAT I AM THE OWNER OF THE PROPERTY SHOWN AND DESCRIBED HEREON AND THAT I HEREBY ADOPT THIS PLAN OF SUBDIVISION WITH MY FREE CONSENT AND WITHOUT RESERVATION OF ANY RIGHTS IN THE LANDS SHOWN HEREON FOR ANY PUBLIC OR PRIVATE USE AS NOTED.

NOTARY'S ACKNOWLEDGMENT

THIS IS TO CERTIFY THAT ON THIS _____ DAY OF _____, 20____, BEFORE ME, THE UNDERSIGNED A NOTARY PUBLIC IN AND FOR THE STATE OF ALASKA, DULY COMMISSIONED AND SWORN, PERSONALLY APPEARED _____ TO ME KNOWN TO BE THE IDENTICAL INDIVIDUAL(S) MENTIONED AND WHO EXECUTED THE WRITING HEREON AND WHO REQUESTED THAT I BE CALLED TO WITNESS AND TO SIGN FREELY AND VOLUNTARILY FOR THE USES AND PURPOSES THEREIN SPECIFIED. WITNESS MY HAND AND NOTARY SEAL THE DAY AND YEAR IN THIS CERTIFICATE FIRST HEREIN WRITTEN.

NOTARY PUBLIC IN AND FOR THE STATE OF ALASKA

CERTIFICATE OF APPROVAL BY THE ASSEMBLY

I HEREBY CERTIFY THAT THE SUBDIVISION PLAT SHOWN HEREON HAS BEEN FOUND TO COMPLY WITH THE SUBDIVISION REGULATIONS OF THE CITY AND BOROUGH OF WRANGELL ASSEMBLY AND THAT THE PLAT SHOWN HEREON HAS BEEN APPROVED FOR RECORDING IN THE OFFICE OF THE DISTRICT COURT, EX OFFICIO RECORDER, WRANGELL, ALASKA.

DATE _____ MAYOR, CITY AND BOROUGH OF WRANGELL
ATTEST: _____
CITY CLERK

CERTIFICATE OF APPROVAL BY THE PLANNING COMMISSION

I HEREBY CERTIFY THAT THE SUBDIVISION PLAT SHOWN HEREON HAS BEEN FOUND TO COMPLY WITH THE SUBDIVISION REGULATIONS OF THE CITY AND BOROUGH OF WRANGELL ASSEMBLY AND THAT THE PLAT SHOWN HEREON HAS BEEN APPROVED FOR RECORDING IN THE OFFICE OF THE DISTRICT MAGISTRATE, EX OFFICIO RECORDER, WRANGELL, ALASKA.

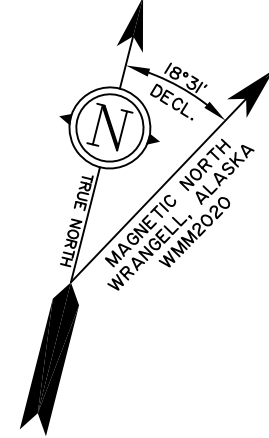
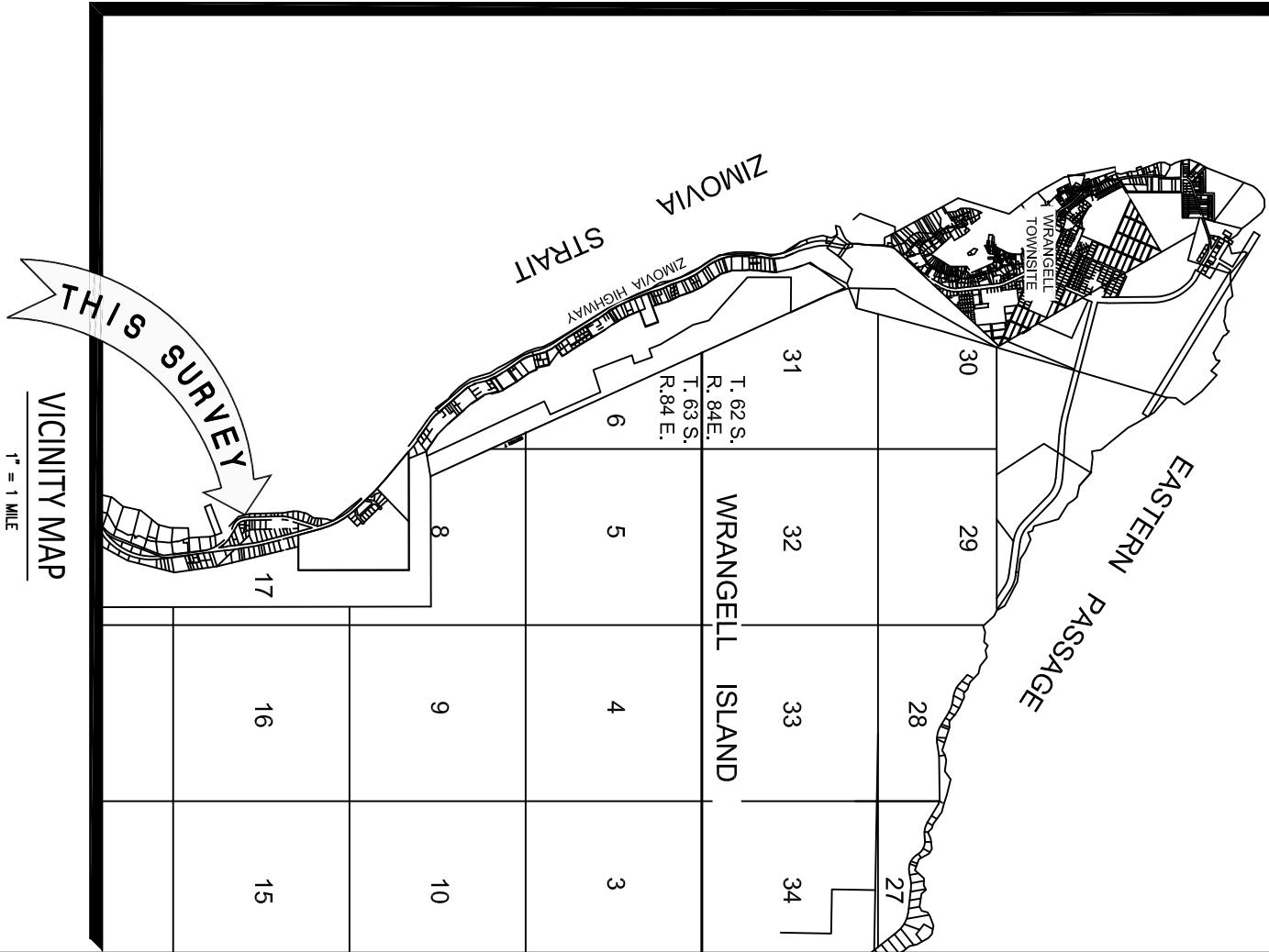
DATE _____ CHAIRMAN, PLANNING COMMISSION
SECRETARY _____

CERTIFICATE STATE OF ALASKA
(FIRST JUDICIAL DISTRICT) ss

I THE UNDERSIGNED, AS THE PROPERTY TAX CLERK FOR THE CITY AND BOROUGH OF WRANGELL, HEREBY CERTIFY THAT ACCORDING TO THE RECORDS IN MY POSSESSION, THE FOLLOWING DESCRIBED PROPERTY IS CARRIED ON THE TAX RECORDS OF THE CITY AND BOROUGH OF WRANGELL, IN THE NAME OF _____

AND THAT ACCORDING TO THE RECORDS IN MY POSSESSION, ALL TAXES ASSESSED AGAINST SAID LANDS ARE PAID IN FULL; THAT CURRENT TAXES FOR THE YEAR 20____ WILL BE DUE ON OR BEFORE OCTOBER 15, 20____ DATED THIS _____ DAY OF _____.

ASSESSOR CITY AND BOROUGH OF WRANGELL



OWNERSHIP STATUS

TRACT 1 (DANIEL W. DEBOER)

PROPOSED OWNERSHIP

TRACT 1-A, DEBOER REPLAT (DANIEL W. DEBOER)
TRACT 1-B, DEBOER REPLAT (DANIEL W. DEBOER)

PREVIOUS LOT AREAS

TRACT 1 (29,504 SQ. FT./0.677 ACRES)

NEW LOT AREAS

TRACT 1-A, DEBOER REPLAT (14,897 SQ. FT./0.342 ACRES)
TRACT 1-B, DEBOER REPLAT (14,607 SQ. FT./0.335 ACRES)

PREVIOUS LOT ZONING

TRACT 1 (RURAL RESIDENTIAL 1)

NEW LOT ZONING

TRACT 1-A, DEBOER REPLAT (RURAL RESIDENTIAL 1)
TRACT 1-B, DEBOER REPLAT (RURAL RESIDENTIAL 1)

BASIS OF BEARING

BEARINGS SHOWN ARE RAD. 83(2011)EPOCH(2010) GEODETIC BEARINGS BASED ON HIGH PRECISION GLOBAL NAVIGATION SATELLITE SYSTEM TECHNOLOGY, USING TRIMBLE R8S-3 & R10 RECEIVERS, DIFFERENTIAL CORRECTION, AND PROCESSING TRIMBLE BUSINESS CENTER STATION A.1. SOUTHERN COASTAL ALASKA COASTAL SURVEYING, INC. (SCS) NORTH AT LAT: N65°25'11.6602" LONG: W132°20'55.74019" DISTANCES SHOWN ARE REDUCED TO HORIZONTAL FIELD DISTANCES.

NOTES

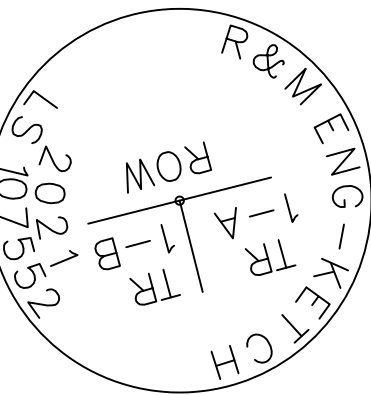
1. THE ERROR OF CLOSURE OF THIS SURVEY DOES NOT EXCEED 1:5000.
2. ALL BEARINGS SHOWN ARE TRUE BEARINGS AS ORIENTED TO THE BASIS OF BEARING AND DISTANCES SHOWN ARE REDUCED TO HORIZONTAL FIELD DISTANCES.
3. REFERENCE AK, ESKOVIA AND TTLE INSURANCE AGENCY CERTIFICATE TO PLAT FILE NO. 62880.
4. REFERENCE THE FOLLOWING WITHIN THE WRANGELL RECORDING DISTRICT:
 - U.S.S. No. 2900
 - PLAT 64-266
 - PLAT 66-240
 - PLAT 74-2
 - PLAT 75-10
 - PLAT 2007-1
 - PLAT 2007-2
 - DEED 2009-000391-0
 - DEED 2012-000355-0
 - BOOK 13, PAGE 251 (OVERHEAD ELECTRICAL EASEMENT)

LEGEND	
	BLOCK NUMBER
	SECONDARY MONUMENT SET THIS SURVEY
	PRIMARY MONUMENT RECOVERED
	MONUMENT NUMBER
	UNSURVEYED
	SURVEYED
	ROW CENTERLINE
	MEASURED DATA
	RECORD DATA

FOUND CORNER LOCATIONS			
BEARINGS ARE FROM FOUND MONUMENT TO ACTUAL CORNER LOCATION			
MONUMENT #:	BEARING	DISTANCE	
1	N38°48'32"W	0.15'	
4	S48°17'14"W	0.37'	
8	N14°11'14"W	0.11'	

CURVE TABLE			
CURVE	DELTA (°)	RADIUS ARC (FT)	CH. BEARING
C1	37°47'28"	458.97	302.23
C2	12°8'59"	458.97	97.15
C3	25°38'29"	458.97	203.69

TYPICAL SECONDARY MONUMENT SET THIS SURVEY			
SET 5/8" X 30" LONG REBAR (UNLESS OTHERWISE NOTED) AND 2" ALUMINUM CAP WITH PLASTIC INSERT			



SURVEYOR'S CERTIFICATE

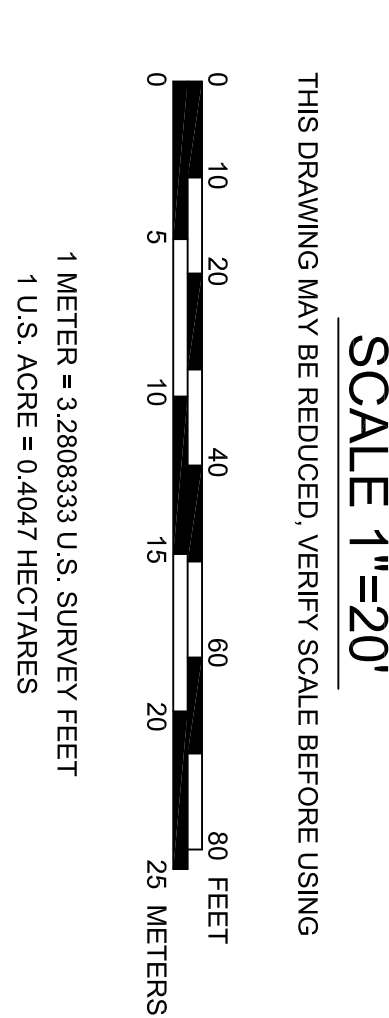
I HEREBY CERTIFY THAT I AM PROPERLY REGISTERED AND LICENSED TO PRACTICE SURVEYING IN THE STATE OF ALASKA, THAT THIS PLAT REPRESENTS A TRUE AND CORRECT REPRESENTATION OF THE LANDS SHOWN HEREON, AND THAT ALL DIMENSIONS AND OTHER DETAILS ARE CORRECT.

DATE _____

CHRISTOPHER G. PIERSON, PLS # 107552



PRISM REAL ESTATE CONSULTANTS, INC. 7700 REVILLA ROAD, SUITE 300 KETCHIKAN, AK 99901 WRANGELL OFFICE P.O. BOX 2206 WRANGELL, AK 99929 CERTIFICATE OF AUTHORIZATION #: C576		Phone: (907) 725-2017 Fax: (907) 225-2441 Phone: (907) 205-0820	
A REPLAT AND SUBDIVISION OF TRACT 1, OF A RESUBDIVISION OF LOT 18, OF U.S. SURVEY 2900, OF WRANGELL TOWNSITE, ACCORDING TO PLAT 66-240; TRACT 1-A AND TRACT 1-B, DEBOER REPLAT CONTAINING 0.667 ACRES MORE OR LESS		LOCATED WITHIN WRANGELL RECORDING DISTRICT FIRST JUDICIAL DISTRICT STATE OF ALASKA	
SURVEYED BY: MCH DATE: APRIL 2021		DRAWN BY: MCH DATE: JULY 2021 - SEPTEMBER 2021	
SCALE: 1"=20'		CHECKED: CGP SCALE: 1"=20'	
		R&M PROJECT NO: 212747	



SHEET 1 OF 1



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community,
and Economic Development

ALCOHOL & MARIJUANA CONTROL OFFICE
550 West 7th Avenue, Suite 1600
Anchorage, AK 99501
Main: 907.269.0350

Item d.

October 5, 2021

City and Borough of Wrangell
Attn: Borough Clerk
VIA Email: clerk@wrangell.com

License Number:	10201
License Type:	Standard Marijuana Cultivation Facility
Licensee:	KELSEY J MARTINSEN; SARINEE NUAMNUI
Doing Business As:	HAPPY CANNABIS
Physical Address:	225 South Front Street Wrangell, AK 99929
Designated Licensee:	KELSEY J MARTINSEN
Phone Number:	907-305-0292
Email Address:	kjm420@hotmail.com

☒ License Renewal Application

☐ Endorsement Renewal Application

AMCO has received a complete renewal application and/or endorsement renewal application for a marijuana establishment within your jurisdiction. This notice is required under 3 AAC 306.035(c)(2). Application documents will be sent to you separately via ZendTo.

To protest the approval of this application pursuant to 3 AAC 306.060, you must furnish the director **and** the applicant with a clear and concise written statement of reasons for the protest within 60 days of the date of this notice, and provide AMCO proof of service of the protest upon the applicant.

3 AAC 306.060 states that the board will uphold a local government protest and deny an application for a marijuana establishment license unless the board finds that a protest by a local government is arbitrary, capricious, and unreasonable. If the protest is a "conditional protest" as defined in 3 AAC 306.060(d)(2) and the application otherwise meets all the criteria set forth by the regulations, the Marijuana Control Board may approve the license renewal, but require the applicant to show to the board's satisfaction that the requirements of the local government have been met before the director issues the license.

At the May 15, 2017, Marijuana Control Board meeting, the board delegated to me the authority to approve renewal applications with no protests, objections, or notices of violation. However, if a timely protest or objection is filed for this application, or if any notices of violation have been issued for this license, the board will consider the application. In those situations, a temporary license will be issued pending board consideration.

If you have any questions, please email amco.localgovernmentonly@alaska.gov.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Glen Klinkhart', with a stylized, cursive script.

Glen Klinkhart, Director

Alcohol & Marijuana Control Office

License Number: 10201

License Status: Active-Operating

License Type: Standard Marijuana Cultivation Facility

Doing Business As: HAPPY CANNABIS

Business License Number: 1033845

Designated Licensee: KELSEY J MARTINSEN

Email Address: kjm420@hotmail.com

Local Government: Wrangell (City and Borough of)

Local Government 2:

Community Council:

Latitude, Longitude: 56.471000, -132.383000

Physical Address: 225 South Front Street
Wrangell, AK 99929
UNITED STATES

Licensee #1

Type: Individual

Name: KELSEY J MARTINSEN

SSN: [REDACTED]

Date of Birth: [REDACTED]

Phone Number: 907-305-0292

Email Address: kjm420@hotmail.com

Mailing Address: po box 110
Wrangell, AK 99929
UNITED STATES

Licensee #2

Type: Individual

Name: SARINEE NUAMNUI

SSN: [REDACTED]

Date of Birth: [REDACTED]

Phone Number: 907-305-0292

Email Address: kjm420@hotmail.com

Mailing Address: po box 110
Wrangell, AK 99929
UNITED STATES

Note: No entity officials entered for this license.

Note: No affiliates entered for this license.

Notice of Violation

Email

Item d.

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 9/28/20

License #/Type: 10201

Standard Cultivation

Designated Licensee: Kelsey J Martinsen

AMCO Case#:

DBA: Happy Cannabis

Premises Address: 225 South Front Street Wrangell, AK 99929

Mailing Address: PO Box 110 Wrangell, AK 99929

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

Note: This is not an accusation or a criminal complaint.

As of 7/29/2020, Happy Cannabis, 10201, Standard Cultivation, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation may be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.

IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.

***Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office
ATTN: Enforcement
550 W. 7th Ave, Suite 1600
Anchorage, Alaska 99501
amco.enforcement@alaska.gov

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Date:

Delivered VIA: Email

Notice of Violation

Email

Item d.

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 9/28/20

License #/Type: 10201

Standard Cultivation

Designated Licensee: Kelsey J Martinsen

AMCO Case#:

DBA: Happy Cannabis

Premises Address: 225 South Front Street Wrangell, AK 99929

Mailing Address: PO Box 110 Wrangell, AK 99929

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

Note: This is not an accusation or a criminal complaint.

As of 8/24/2020, Happy Cannabis, 10201, Standard Cultivation, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation may be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

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IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.

***Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office
ATTN: Enforcement
550 W. 7th Ave, Suite 1600
Anchorage, Alaska 99501
amco.enforcement@alaska.gov

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Date:

Delivered VIA: Email

Notice of Violation

Email

Item d.

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 11/23/20

License #/Type: 10201

Standard Cultivation

Designated Licensee: Kelsey J Martinsen

AMCO Case#:

DBA: Happy Cannabis

Premises Address: 225 South Front Street Wrangell, AK 99929

Mailing Address: PO Box 110 Wrangell, AK 99929

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

Note: This is not an accusation or a criminal complaint.

As of 11/18/2020, Happy Cannabis, 10201, Standard Cultivation, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation may be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.

IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.

***Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office
ATTN: Enforcement
550 W. 7th Ave, Suite 1600
Anchorage, Alaska 99501
amco.enforcement@alaska.gov

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Date:

Delivered VIA: Email

Notice of Violation

Email

Item d.

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 12/28/20

License #/Type: 10201

Standard Cultivation

Designated Licensee: KELSEY J MARTINSEN AMCO Case#:

DBA: HAPPY CANNABIS

Premises Address: 225 South Front Street Wrangell, AK 99929

Mailing Address: PO Box 110 Wrangell, AK 99929

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

Note: This is not an accusation or a criminal complaint.

As of 12/23/2020, Happy Cannabis, 10201, Standard Cultivation, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation may be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

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IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.

***Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office
ATTN: Enforcement
550 W. 7th Ave, Suite 1600
Anchorage, Alaska 99501
amco.enforcement@alaska.gov

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Date:

Delivered VIA: Email

Notice of Violation

Email

Item d.

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 2/18/21

License #/Type: 10201

Standard Cultivation

Designated Licensee: KELSEY J MARTINSEN AMCO Case#:

DBA: HAPPY CANNABIS

Premises Address: 225 South Front Street Wrangell, AK 99929

Mailing Address: PO Box 110 Wrangell, AK 99929

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

Note: This is not an accusation or a criminal complaint.

As of 2/17/21, Happy Cannabis, 10201, Standard Cultivation, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation may be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.

IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.

***Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office
ATTN: Enforcement
550 W. 7th Ave, Suite 1600
Anchorage, Alaska 99501
amco.enforcement@alaska.gov

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Date:

Delivered VIA: Email

Notice of Violation

Email

Item d.

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 6/23/21

License #/Type: 10201

Standard Cultivation

Designated Licensee: KELSEY J MARTINSEN AMCO Case#:

DBA: HAPPY CANNABIS

Premises Address: 225 South Front Street Wrangell, AK 99929

Mailing Address: PO Box 110 Wrangell, AK 99929

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

Note: This is not an accusation or a criminal complaint.

As of 6/16/21, Happy Cannabis, 10201, Standard Cultivation, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation may be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.

IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.

***Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office
ATTN: Enforcement
550 W. 7th Ave, Suite 1600
Anchorage, Alaska 99501
amco.enforcement@alaska.gov

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Date:

Delivered VIA: Email

Kelsey J. Martinsen

PO Box 110

Wrangell, AK 99929

(907) 305-0292

kjm420@hotmail.com

To Whom it May Concern,

On 7/29/2020, 8/24/2020, 9/24/2020, 11/18/202, and 12/23/2020 we were given Notice of Violations for delinquent excise taxes for those dates. We have rectified this and are current on our taxes.

Sincerely,



Kelsey J. Martinsen

Owner and Operator

Happy Cannabis



Alaska Marijuana Control Board

Form MJ-20: Renewal Application Certifications

What is this form?

This renewal application certifications form is required for all marijuana establishment license renewal applications. Each person signing an application for a marijuana establishment license must declare that he/she has read and is familiar with AS 17.38 and 3 AAC 306. A person other than a licensee may not have direct or indirect financial interest (as defined in 3 AAC 306.015(e)(1)) in the business for which a marijuana establishment license is issued, per 3 AAC 306.015(a).

This form must be completed and submitted to AMCO's main office by each licensee (as defined in 3 AAC 306.020(b)(2)) before any license renewal application will be considered complete.

Section 1 – Establishment Information

Enter information for the licensed establishment, as identified on the license application.

Licensee:	Sarinee Nuamnui, Kelsey Jene Martinsen	License Number:	10201		
License Type:	Standard Marijuana Cultivation Facility				
Doing Business As:	Happy Cannabis				
Premises Address:	225 South Front Street				
City:	Wrangell	State:	AK	ZIP:	99929

Section 2 – Individual Information

Enter information for the individual licensee who is completing this form.

Name:	Kelsey Jene Martinsen
Title:	Owner

Section 3 – Violations & Charges

Read each line below, and then sign your initials in the box to the right of any applicable statements:

Initials

I certify that I have **not** been convicted of any criminal charge in the previous two calendar years.

I certify that I have **not** committed any civil violation of AS 04, AS 17.38, or 3 AAC 306 in the previous two calendar years.

I certify that a notice of violation has **not** been issued to this license between July 1, 2020 and June 30, 2021.

Sign your initials to the following statement only if you are unable to certify one or more of the above statements:

Initials

I have attached a written explanation for why I cannot certify one or more of the above statements, which includes the type of violation or offense, as required under 3 AAC 306.035(b).



Section 4 – Certifications & Waiver

Read each line below, and then sign your initials in the box to the right of each statement:

Initials

I certify that no person other than a licensee listed on my marijuana establishment license renewal application has a direct or indirect financial interest, as defined in 3 AAC 306.015(e)(1), in the business for which the marijuana establishment license has been issued.

I certify that I meet the residency requirement under AS 43.23 or I have submitted a residency exception affidavit (MJ-20a) along with this application.

I certify that this establishment complies with any applicable health, fire, safety, or tax statute, ordinance, regulation, or other law in the state.

I certify that the license is operated in accordance with the operating plan currently approved by the Marijuana Control Board.

I certify that I am operating in compliance with the Alaska Department of Labor and Workforce Development's laws and requirements pertaining to employees.

I certify that I have not violated any restrictions pertaining to this particular license type, and that this license has not been operated in violation of a condition or restriction imposed by the Marijuana Control Board.

I certify that I understand that providing a false statement on this form, the online application, or any other form provided by or to AMCO is grounds for rejection or denial of this application or revocation of any license issued.

I, Kelsey J. Martinsen, hereby waive my confidentiality rights under AS 43.05.230(a) and authorize the State of Alaska, Department of Revenue to disclose any and all tax information regarding this marijuana license to the Alcohol and Marijuana Control Office (AMCO) upon formal request as part of any official investigation as long as I hold, solely, or together with other parties, this marijuana license.

As an applicant for a marijuana establishment license renewal, I declare under penalty of unsworn falsification that I have read and am familiar with AS 17.38 and 3 AAC 306, and that this application, including all accompanying schedules and statements, is true, correct, and complete. I agree to provide all information required by the Marijuana Control Board in support of this application and understand that failure to do so by any deadline given to me by AMCO staff may result in additional fees or expiration of this license.

Signature of licensee

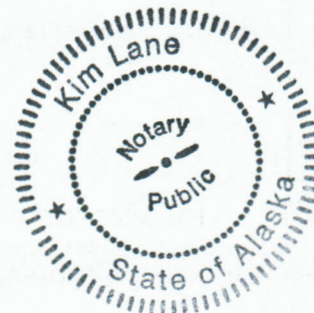
Notary Public in and for the State of Alaska

Kelsey Jene Martinsen

My commission expires: 7-27-2021

Printed name of licensee

Subscribed and sworn to before me this 22nd day of June, 2021





Alaska Marijuana Control Board

Form MJ-20: Renewal Application Certifications

What is this form?

This renewal application certifications form is required for all marijuana establishment license renewal applications. Each person signing an application for a marijuana establishment license must declare that he/she has read and is familiar with AS 17.38 and 3 AAC 306. A person other than a licensee may not have direct or indirect financial interest (as defined in 3 AAC 306.015(e)(1)) in the business for which a marijuana establishment license is issued, per 3 AAC 306.015(a).

This form must be completed and submitted to AMCO's main office by each licensee (as defined in 3 AAC 306.020(b)(2)) before any license renewal application will be considered complete.

Section 1 – Establishment Information

Enter information for the licensed establishment, as identified on the license application.

Licensee:	Sarinee Nuamnui, Kelsey Jene Martinsen	License Number:	10201		
License Type:	Standard Marijuana Cultivation Facility				
Doing Business As:	Happy Cannabis				
Premises Address:	225 South Front Street				
City:	Wrangell	State:	AK	ZIP:	99929

Section 2 – Individual Information

Enter information for the individual licensee who is completing this form.

Name:	Sarinee Nuamnui
Title:	Owner

Section 3 – Violations & Charges

Read each line below, and then sign your initials in the box to the right of any applicable statements:

Initials

I certify that I have **not** been convicted of any criminal charge in the previous two calendar years.

SN

I certify that I have **not** committed any civil violation of AS 04, AS 17.38, or 3 AAC 306 in the previous two calendar years.

SN

I certify that a notice of violation has **not** been issued to this license between July 1, 2020 and June 30, 2021.

--

Sign your initials to the following statement only if you are unable to certify one or more of the above statements:

Initials

I have attached a written explanation for why I cannot certify one or more of the above statements, which includes the type of violation or offense, as required under 3 AAC 306.035(b).

SN



Section 4 – Certifications & Waiver

Read each line below, and then sign your initials in the box to the right of each statement:

Initials

I certify that no person other than a licensee listed on my marijuana establishment license renewal application has a direct or indirect financial interest, as defined in 3 AAC 306.015(e)(1), in the business for which the marijuana establishment license has been issued.

SN

I certify that I meet the residency requirement under AS 43.23 or I have submitted a residency exception affidavit (MJ-20a) along with this application.

SN

I certify that this establishment complies with any applicable health, fire, safety, or tax statute, ordinance, regulation, or other law in the state.

SN

I certify that the license is operated in accordance with the operating plan currently approved by the Marijuana Control Board.

SN

I certify that I am operating in compliance with the Alaska Department of Labor and Workforce Development's laws and requirements pertaining to employees.

SN

I certify that I have not violated any restrictions pertaining to this particular license type, and that this license has not been operated in violation of a condition or restriction imposed by the Marijuana Control Board.

SN

I certify that I understand that providing a false statement on this form, the online application, or any other form provided by or to AMCO is grounds for rejection or denial of this application or revocation of any license issued.

SN

I, Sarinee Nuamnui, hereby waive my confidentiality rights under AS 43.05.230(a) and authorize the State of Alaska, Department of Revenue to disclose any and all tax information regarding this marijuana license to the Alcohol and Marijuana Control Office (AMCO) upon formal request as part of any official investigation as long as I hold, solely, or together with other parties, this marijuana license.

SN

As an applicant for a marijuana establishment license renewal, I declare under penalty of unsworn falsification that I have read and am familiar with AS 17.38 and 3 AAC 306, and that this application, including all accompanying schedules and statements, is true, correct, and complete. I agree to provide all information required by the Marijuana Control Board in support of this application and understand that failure to do so by any deadline given to me by AMCO staff may result in additional fees or expiration of this license.

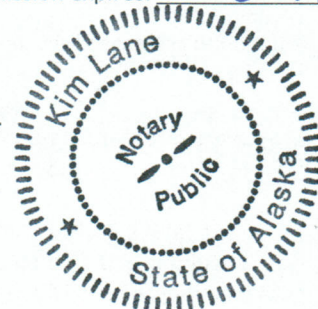
Sarinee Nuamnui

Signature of licensee

Kim Lane
Notary Public in and for the State of AlaskaSarinee Nuamnui

Printed name of licensee

My commission expires:

7-27-2021Subscribed and sworn to before me this 22nd day of June, 2021.

PARTNERSHIP AGREEMENT

This Partnership Agreement (the "Agreement") is made and entered into this March 28, 2016 (the "Effective Date"). The Partners in this Agreement are as follows:

- Kelsey Jene Martinsen
- Sarinee Nuamnui

The Partners to this Agreement agree to the following:

I. NAME

This Partnership will be known as Happy Cannabis (the "Partnership").

II. THE PARTNERSHIP

- The Partners wish to become legal partners in business.
- The terms and conditions of their Partnership will be outlined in this Agreement.
- If the Agreement is executed, the Partnership will be in effect on March 28, 2016.
- The Partnership will only be terminated as outlined in this Agreement.
- The Partnership's primary place of business will be 225 South Front Street, Wrangell, Alaska, 99929.
- The Partnership will be governed under the laws of the state of Alaska.
- The Partnership's primary purpose is Cultivate, process and sell Cannabis..
- If applicable, the Partners will obtain any necessary licenses and permits to do business, register its Doing Business As Name ("DBA"), and obtain a Federal Employer Identification Number ("EIN").

III. CONTRIBUTIONS

The Partners will make an initial contribution to the Partnership as follows:

- Kelsey Jene Martinsen: \$0.00
- Sarinee Nuamnui: \$0.00

Contributions will be submitted no later than _____. All capital contributions are final unless all partners give written consent of withdrawal. All contributions will be deposited into a joint capital account.

IV. INTEREST AND AUTHORITY

The Partners' ownership interest in the Partnership will be as follows:

- Kelsey Jene Martinsen: 51%
- Sarinee Nuamnui: 49%

The Partners' authority will be defined by the following unless otherwise stated in the Agreement: All decisions for contract or otherwise will be made based on a majority vote of percent of ownership. Each Partner will have the authority based on their percent ownership outlined above in the Agreement.

V. COSTS

The Partners will share costs according to the following percentages:

- Kelsey Jene Martinsen: 51%
- Sarinee Nuamnui: 49%

VI. PROFITS

The Partners will share the net profits of the Partnership according to the following percentages:

- Kelsey Jene Martinsen: 51%
- Sarinee Nuamnui: 49%

The Profits will be accounted by _____ and distributed on the end of month of the month according to the above percentages after the costs of the Partnership have been paid according to the above cost percentages.

VII. SALARY

All Partners must give their unanimous consent if a permanent salary is to be established and their unanimous consent for the amount of salary to be given to each Partner.

VIII. ACCOUNTING

- All accounts related to the Partnership including contribution and distribution accounts will be audited upon a majority vote of the Partners.
- All Partners will maintain a joint contribution account. All Partners will maintain a joint distribution account. Partners will keep accurate and complete books of account for all accounts related to the Partnership. Any Partner, whether majority or minority, will be allowed to review all books of account at any time they request.
- Each Partner will be responsible for his or her own taxes on any distributions made.
- Accounting records will be kept on an accrual basis.
- The fiscal year will be complete on the last day of December of each year. All Partners will present their position on the state of the Partnership within two weeks of the completion of

each fiscal year.

- The following partners will be able to sign checks from any joint Partner account:
 - Kelsey Jene Martinsen
 - Sarinee Nuamnui

IX. NEW PARTNERS

The Partnership will amend this agreement to include new partners upon the written and unanimous vote of all Partners.

The name of the Partnership may be amended if a new Partner is added to the Partnership upon the written and unanimous vote of all Partners.

X. WITHDRAWAL OR DEATH

The Partners hereby reserve the right to withdraw from the Partnership at any time. Should a Partner withdraw from the Partnership because of choice or death, the remaining Partners will have the option to buy out the remaining shares of the Partnership. Should the Partners agree to buy out the shares, the shares will be bought in equal amounts by all Partners. The Partners agree to hire an outside firm to assess the value of the remaining shares. Only upon the partners' unanimous agreement will the outside firm's valuation of the shares be considered final. The Partners will have 365 days to decide if they want to buy the remaining shares together and disperse them equally. If all Partners do not agree to buy the shares, individual Partners will then have the right to buy the shares individually. If more than one Partner requests to buy the remaining shares, the shares will be split equally among those Partners wishing to purchase the shares. Should all Partners agree by unanimous vote, the Partnership may choose to allow a non-Partner to buy the shares thereby replacing the previous Partner.

If no individual Partner(s) finalize a purchase agreement by 365 days, the Partnership will be dissolved.

The name of the Partnership may be amended upon the written and unanimous vote of all Partners if a Partner is successfully bought out.

XI. DISSOLUTION

Should the Partnership be dissolved by majority vote, the Partnership will be liquidated, and the debts will be paid. All remaining funds after debts have been paid will be distributed based on the percentage of ownership interest outlined in this Agreement.

XII. AMENDMENTS

- Amendments may be made hereto upon the unanimous and written consent of all Partners.
- Amendments must be expressly written and have the original signatures of all Partners.
- All amendments, notices, requests, claims, demands and other communications between

the parties shall be in writing. All such written communications shall be given (i) by delivery in person, (ii) by a nationally recognized next day courier service, (iii) by first class, registered or certified mail, postage prepaid, (iv) by facsimile or (v) by electronic mail to the addresses of the parties specified in this Agreement or such other addresses specified in writing. All notices shall be effective upon (i) receipt by the party to which the written communication is given, or (ii) on the 5th day following mailing, whichever occurs first.

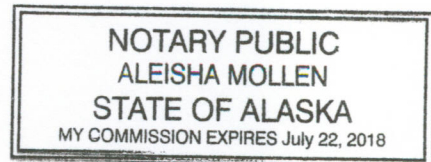
IN WITNESS WHEREOF, this Agreement has been executed and delivered in the manner prescribed by law as of the Effective Date first written above.

Signature: [Signature] Date: 3/25/16
Kelsey Jene Martinsen

Signature: Sarinee Nuamnui Date: 3/25/16
Sarinee Nuamnui

State of Alaska County of Wrangell-Petersburg
Subscribed and sworn before me on 3-25-16
(Date)

[Signature]
(Notary Signature)



COMMERCIAL PROPERTY LEASE AGREEMENT

between

Kelsey Jene Martinsen and Sarinee Nuamnui,
P.O. Box 110
Wrangell, AK 99929
as Landlord

and

Kelsey Jene Martinsen and Sarinee Nuamnui,
DBA Happy Cannabis
225 Front Street
Wrangell, Alaska 99929
as Tenant.

Effective Date

April 1, 2016

PARTIES

This agreement ("Agreement" or "Lease") is made effective the 1st day of April, 2016, by and between Kelsey Jene Martinsen and Sarinee Nuamnui, P.O. Box 110, Wrangell, AK 99929 ("Landlord") and Kelsey Jene Martinsen and Sarinee Nuamnui, DBA Happy Cannabis, 225 Front Street, Wrangell, Alaska 99929 (Tenant").

RECITALS

A. Landlord: (i) is the owner of developed commercial real property located at 225 Front Street, Wrangell, Alaska more particularly described below (the "Real Property" or "Premises"); (ii) desires to lease such Real Property with the improvements existing thereon to Tenant;

B. Tenant wishes to lease from Landlord the Commercial Real Property with its improvements, located at 225 Front Street, Wrangell, Alaska 99929.

CONSIDERATION

For good and valuable consideration received and to be received, the sufficiency of which is hereby acknowledged by the parties; the parties have agreed, and hereby agree, as follows:

TERMS AND CONDITIONS

1. Demise of Premises.

Landlord agrees to lease to Tenant and Tenant agrees to lease from Landlord that portion of following described Real Property known as 225 Front Street, located in the Wrangell Recording District, First Judicial District, State of Alaska:

A portion of Lot One (1), Block One-A (1-A), Tidelands Addition to U.S. Survey 1119, Wrangell Subdivision, according to the official tideland subdivision plat, prepared by Hubbell and Waller Engineering Corporation, approved by the Common Council of the City of Wrangell on October 13, 1964 and filed April 12, 1965 as Plat No. 65-87, Wrangell Recording District, First Judicial District, State of Alaska.

2. Term.

The term of this lease shall be for a period of one (1) year, commencing on the 1st day of April 2016, ("Commencement Date") and ending on the 30th day of March 2016, and subject to the renewal and termination provisions contained herein.

3. Option to Renew.

Tenant is granted the right to renew this Lease for ten additional periods of one year each. This Lease shall automatically renew unless Tenant gives written notice by certified mail, delivered to addressee only, return receipt requested, at least one month prior to the end of the normal one-year term of this lease that Tenant has elected not to renew this Lease. Tenant may also personally serve Landlord in a manner according to the Superior Court rules, in and for the First Judicial District, State of Alaska, the election to not renew. At least one month prior to the renewal date, the Tenant shall provide Landlord with a Notice which shall specify and include all of Tenant signatures, and shall notify Landlord in writing of the then existing legal nature of Tenant, together with Articles of Incorporation or partnership or limited partnership or certificate of formation of limited liability company, as the case may be, names, addresses and telephone numbers of all persons involved in an ownership position of Tenant.

4. Recision of Previous Agreements

Upon the execution of this agreement by the Landlord and the Tenant, all previous lease agreements for the real property described in Paragraph 1, between the Landlord and the Tenant or any portion thereof are rescinded and held null and void.

5. Base Rent.

The parties have agreed that the rent shall be Ten Dollars (\$10.00) per year

6. Utilities.

Tenant, upon execution of this lease agrees to contract with the appropriate provider of utilities and pay for all public utilities which shall be used in or charged against the Real Property and to hold the Landlord harmless from such charges.

7. Insurance.

Tenant, upon execution of this lease, shall provide the following:

- a. **Property Insurance:** Tenant shall, at Tenant's expense, maintain on all improvements belonging to Landlord and on all of Tenant's personal property and leasehold improvements and alterations on the Premises, full coverage for property damage, including special form perils insurance coverage, of their replacement value, including demolition costs. The property coverage shall include coverage relating to Ordinance and Law issues. This provision shall be satisfied if Landlord maintains the required property insurance and is reimbursed by tenant.
- b. **Liability Insurance:** Tenant shall, at its own expense, maintain throughout the term of this Lease, commercial general liability limits (BI & PD) \$1,000,000 per occurrence and \$2,000,000 aggregate; sexual molestation coverage, \$100,000 per occurrence, \$300,000 aggregate; professional liability \$1,000,000; owned auto & non-owned auto liability \$1,000,000 per occurrence. The tenant shall maintain a commercial umbrella policy with additional \$1,000,000 limits over the commercial general liability and the commercial auto coverages. Within a reasonable time but in no case beyond a year after the effective date of this lease, this coverage shall be reviewed and coverages adjusted to reflect current industry standards. At each five (5) year anniversary date of the effective date of this lease, these limits shall be reviewed to determine the change in industry standards and then adjusted accordingly.

Certificates: In all policies the Tenant is to provide, the Landlord shall be named as an additional insured, and shall be furnished a copy of such policy or policies or certificate(s) of coverage, or both, at the Landlord's election. Each certificate of insurance shall provide that the insurance policy or policies are not subject to cancellation without at least thirty (30) days advance written notice of such cancellation having been first given to the Landlord.

Any General Contractor performing more than fifty thousand dollars (\$50,000.00) of work on the site shall name the Landlord as an additional insured on its liability policies and provide the Landlord with certificates of insurance indicating the same.

8. Waiver of Subrogation.

Neither Landlord nor Tenant shall be liable to the other (by way of subrogation or otherwise) or to any insurance company insuring the other party for any loss or damage to the Premises, the improvements or any structure or other tangible property located

therein, or any resulting loss of income, or losses under worker's compensation laws and benefits, even though such loss or damage might have been incurred by the negligence of such party, its agents or employees, if any such loss or damage is covered by insurance benefiting the party suffering such loss or damage or was required to be covered by insurance pursuant to this Lease. This waiver applies to each party's directors, officers, employees, shareholders, members, and agents. The waiver does not apply to claims caused by a party's willful misconduct. Tenant and Landlord shall promptly give notice to their insurance carriers) that the foregoing mutual waiver of subrogation is contained in this Lease. If either party, is thereafter unable to obtain insurance at reasonable commercial rates providing coverage under a waiver of subrogation within thirty 30 days of the Commencement Date of this Lease for Landlord or execution of a Construction Contract for Tenant, both parties shall be released from their obligation to obtain the Waiver.

9. Purpose: Operation of a cannabis growing and sales business.

Tenant intends to use the Real Property, to use existing buildings, and to construct additional buildings and related improvements for use as a cannabis growing and retail business and to conduct such other activities as are incidental and reasonably related to such facility or such other activities or legal uses to which the Landlord consents.

10. Construction of Improvements.

Tenant intends to use existing buildings and to construct or reconstruct one or more buildings to comprise a growing facility on the Premises. These improvements and any others Tenant intends to construct on the Premises shall be at Tenant's cost. The construction of all improvements, alterations and/or installation of fixtures shall be carried out by Tenant in a first-class manner at its sole cost and expense, and in full compliance with all federal, state, county and other governmental statutory and regulatory requirements. Until the expiration or sooner termination of this Lease, and subject to the provisions of the section entitled, DISPOSITION OF IMPROVEMENTS AT END OF LEASE, hereof, title to any improvements situated and constructed by Tenant on the Premises and any alteration, change or addition thereto, as well as title to fixtures and articles of personal property attached to or used in connection with the Premises by Tenant, shall remain solely in Tenant.

11. Disposition of Improvements at end of Lease.

Tenant shall have the right to remove all equipment, personal property, improvements, including any portable buildings constructed by Tenant premises, fixtures and trade fixtures which may have been placed upon the Premises by Tenant during the period of

this Lease, *provided* that the same are removed upon conclusion of the Lease and that the Lease is in good standing *and further provided* that Tenant shall not have the right to remove any equipment, personal property, improvements, fixtures or trade fixtures during any period of Tenant's default. Any equipment, personal property, improvements, on the premises and any structures erected by the tenant during the lease period, fixtures and trade fixtures not removed from the premises by Tenant at the termination or expiration of the Lease shall revert to Landlord. All other improvements shall become the property of the Landlord. If Tenant does not remove all equipment, personal property and trade fixtures which have been placed on the Premises by Tenant during the period of this Lease and Landlord wants the property removed, then the same shall be removed and stored at Tenant's expense and Landlord shall recover any costs and expenses from the Tenant resulting from the removal.

12. Condition of the Premises.

Landlord makes no warranties regarding the condition of the property, or its sub-surface conditions, and Tenant accepts the Premises in its present condition; is not relying upon any covenants, warranties or representations of Landlord as to its condition or usability, except Landlord's right to grant a lease of the property and subject to the covenants contained in the section of this Lease entitled ENVIRONMENTAL PROVISIONS; and agrees to make any changes in the Premises necessary to conform to federal, state and local law applicable to Tenant's use of the Premises.

13. Tenant will obtain Permits/Landlord Cooperation.

Tenant shall be solely responsible for obtaining and complying with all permits, approvals or licenses required for the operation and conduct of Tenant's activities and the construction, installation, erection and/or operation of any structures, facilities or equipment, including but not limited to, items constituting alterations or additions, or defined as trade fixtures on the Premises. Landlord shall cooperate with Tenant to obtain the approvals for structures and any other approvals needed for the construction. If Tenant fails to obtain and comply with such permits, then Tenant accepts full responsibility for any and all costs incurred by the Landlord, including actual attorney's fees, incurred by Landlord pursuing Tenant's default for its failure to obtain and/or comply with such permits. Tenant agrees to hold the Landlord harmless from any liability and to fully reimburse expenses of the Landlord for Tenant's failure to obtain and/or fully comply with any necessary permit.

14. Laws and Regulations.

The Tenant agrees, at its sole cost and expense, to conform to, comply with and abide by all lawful rules, codes, ordinances, requirements, orders, directions, laws and regulations of the United States, the State of Washington, and any municipality or agency of any of said entities, including without limitation those relating to environmental matters, now in existence or hereafter promulgated, applicable to the Tenant's use and operation of said Premises, including the construction of any improvements thereon, and not to permit said Premises to be used in violation of any of said rules, codes, laws or regulations. Any fees for inspection of the Premises during or for the term of this Lease by any federal, state or municipal officer shall be paid by Tenant. Tenant shall pay all costs, expenses, liabilities, losses, damages, fines, penalties, claims, and demands, including reasonable counsel fees that may in any manner arise out of or be imposed because of the failure of Tenant to comply with the covenants of this section.

15. Environmental Provisions.

This section delineates the Landlord's and the Tenant's rights and obligations with respect to the release, spillage, storage, transportation or any other aspect of handling hazardous or toxic materials of any nature ("Hazardous Material") regulated by federal and or state law ("Hazardous Material Regulation")

a. Tenant covenants to defend, indemnify, and hold Landlord harmless from any imposition or attempted imposition by any person upon Landlord of any obligation or cost ("liability") of whatever form, including, without limitation, damages; claims; governmental investigations, proceedings or requirements; attorney fees in investigation, at trial or administrative proceeding, or on appeal; witness or consultant costs; or any other liability to the extent that such liability arises from a violation, or alleged violation, or from the failure to satisfy a requirement, or alleged requirement, of any Hazardous Material Regulation and or any environmental or land use law or regulation or arising from the release, spillage, or any other mishandling or misuse of any Hazardous Material causing damage to the property of, or resulting in injury to, any third any person, and proximately resulting from Tenant's use of the Premises during the term of this Lease, and without regard to when the liability is asserted.

b. In like manner as in subsection (a.) above, so Landlord shall indemnify Tenant solely for liability proximately resulting from use of the Premises prior to the commencement of this Lease, or from conditions caused by Landlord subsequent to the Commencement Date.

c. Landlord represents and Tenant acknowledges that Landlord has visually inspected the Premises for legally impermissible Hazardous Material contamination and that none was apparent on the surface of the Premises from a

visual inspection as of the date of this Lease.

d. Tenant shall notify Landlord within twenty-four (24) hours of its discovery of any release of a reportable quantity of any Hazardous Material, or of the receipt by Tenant of any notices, orders or communications of any kind from any governmental entity which relate to the existence of or potential for Hazardous Material or environmental pollution of any kind existing on or resulting from the use of the Premises or any activity conducted thereon. If Tenant fails to comply with any of the requirements of this section, Landlord may undertake, without cost or expense to Landlord, any actions necessary to protect Landlord's interest including steps to comply with such laws.

16. Maintenance/Commit no Waste.

The Tenant shall at all times during the term of this Lease maintain the Premises in good condition, maintaining and repairing any structural defect to the premises, including the roof structure, exterior walls and foundations and shall maintain the structure of the buildings in a good state of repair. The Tenant shall replace any broken windows, maintain the heating system and hot water heater, and shall, at its sole cost and expense, keep the Premises neat, clean and in a safe and sanitary condition. Tenant shall maintain and repair in a good condition the interior of the buildings, including lighting, electrical and plumbing. Tenant shall be responsible to repair plumbing damage or repairs necessary beyond the foundation lines. Tenant shall maintain the yard area in its present or better condition. Tenant shall wash windows, maintain and repair carpet or flooring, sidewalks and walkways. Tenant shall maintain required fire extinguishers, alarm systems and life or safety equipment required. The Tenant shall maintain the kitchen area, including dishwasher, stove garbage disposal, and all other equipment. The tenant shall maintain blinds and window coverings. Tenant agrees not to allow conditions of waste and refuse to exist on the Premises. Tenant shall also maintain all improvements constructed by Tenant in good repair and in a neat and clean condition at all times.

17. Liens and Insolvency.

Tenant shall keep the Premises free from any liens arising out of work performed, materials furnished, or obligations incurred by Tenant. In the event Tenant becomes insolvent, voluntarily or involuntarily bankrupt, or if a receiver, assignee or other liquidating officer is appointed for the business of the Tenant, then the Landlord may cancel this Lease at Landlord's option.

18. Termination.

Upon Termination of this lease or any extension thereof, whether by expiration of the stated term or sooner termination thereon as herein provided, Tenant shall surrender to Landlord said Premises peaceably and quietly and in the condition required under paragraphs entitled Maintenance/Commit No Waste and Disposition of the improvements at End of Lease.

19. Default and Re-Entry

Time is of the essence of the agreement (i) If (a) any rent or other payment due from Tenant Hereunder remains unpaid for more than thirty (30) days after the due date; (b) Tenant files a voluntary petition in bankruptcy or makes general assignment to the benefit of, or a general arrangement with, creditors; c() there is involuntary bankruptcy filed against Tenant that has not been dismissed within ninety (90) days of filing; (d) Tenant becomes insolvent; or (e) a receiver, trustee, or liquidating officer is appointed for Tenant's business; or (ii) If Tenant violates or Breaches any of the other covenants, agreements, stipulations or conditions herein, and such violation or breach shall continue for a period of thirty (30) days after written notice of such violation or breach is sent to Tenant, then Landlord may at its option declare this Lease forfeited and must contact State of Alaska Alcohol Marijuana Control Board stating the termination of the lease. Landlord may not make any attempt to take possession of cannabis and cannabis products. Once Landlord has secured permission from State of Alaska Alcohol Marijuana Control Board then the Landlord may at its option, declare this Lease forfeited and the term hereof ended and thereupon take such further actions to recover possession of the premises as may be permitted by law or, upon an abandonment of the Premises by Tenant without Tenant authorized Landlord to relet the Premises or any part thereof for such term or terms (which may be for a term extending beyond the term of this Lease) and at such rent or rents and upon such other terms and conditions as Landlord in its sole discretion deems advisable. Upon each such reletting, all rents received by landlord from such reletting shall be applied, first to the payment of any amounts other than rent due hereunder from Tenant to Landlord: second, to the payment of any costs and expenses of such reletting and renovation, including brokerage fees and attorneys' fees; third, to the payment of the rent due and unpaid hereunder, and residue, if any shall be held by landlord and applied to payment of future rent as the same may become due and payable hereunder. If rent received from such reletting during any month are less than that to be paid during that month by tenant hereunder, Tenant shall pay any such deficiency to Landlord and Tenant covenants and agrees to pay Landlord for all other expenses resulting from its default, including, but not limited to, brokerage commissions, attorneys' fees and reasonable cost of converting the Premises for the benefit of the next Tenant. Delinquent rent and other payments shall bear interest at the rate of twelve percent (12%) per annum (at the prime rate plus four percent (4%) if that rate exceeds twelve percent (12%) at the time of delinquency from the date due until paid. In the event of any default hereunder and entry in, or taking possession of, the Premises in the manner provided by law. Landlord shall have the right, but not the obligation, to remove from the premises all

personal property located therein, and may store the same in any place selected by Landlord, including but not limited to a public warehouse, at the expense and risk of the owners thereof, with the right to sell such stored property, without notice to Tenant, after it has been stored for a period of thirty (30) days or more, with the proceeds of such sale to be applied to the cost of such sale and to the payment of charges for storage, and to the payment of any other sums of money which may then be due from Tenant to Landlord under any of the terms hereof.

If Landlord violates or breaches any of the other covenants, agreements, stipulations or conditions herein, and such violation or breach shall continue for a period of thirty (30) days after written notice of such violation or breach is sent to Landlord, then Tenant may at its option, declare this Lease terminated and the term hereof ended and thereupon take such further actions as are permitted under the section entitled DISPOSITION OF IMPROVEMENTS AT END OF LEASE herein. Alternatively, Tenant may continue the Lease and seek any other legal and equitable remedy available for Landlord's violation or breach.

20. Assignment and Sublease.

Tenant shall not, by operation of law or otherwise, assign or sublease any portion of the Premises without Landlord's prior written consent. The consent of Landlord to any assignment or sublease shall not in any manner be construed to relieve Tenant from obtaining Landlord's express written consent to any other or further assignment or sublease.

21. Landlord's Right to Enter Premises.

Landlord and/or its authorized representatives shall have the right to enter the Premises at all reasonable times for any of the following purposes:

- a. To determine whether or not the Premises are in good condition or whether the Tenant is complying with its obligations under this Lease;
- b. To do any necessary maintenance and to make any restoration to the Premises that the Landlord has the right or obligation to perform;
- c. To post "For Rent" or "For Lease" signs during any period that the Tenant is in default;
- d. To repair, maintain or improve the Premises; and
- e. To do any other act or thing necessary for the safety or preservation of the

Premises.

Except in the event of bona fide emergencies, Landlord shall provide notice to Tenant not less than twenty-four (24) hours in advance of any such inspection.

Landlord shall not be liable in any manner for any inconvenience, disturbance, loss of school time, interference with business advantage, nuisance, or other damage arising out of the Landlord's entry onto the Premises as provided in this section. Landlord shall conduct its activities on the Premises as provided herein in a manner that will cause the least inconvenience, annoyance or disturbance to the Landlord.

22. Notices.

All notices or payment hereunder may be delivered by hand, E-mail, facsimile or mailed to the parties at the addresses below. Notices are deemed given when received; mailed notices shall be deemed received three days after mailing.

LANDLORD:

Kelsey Jene Martinsen and Sarinee Nuamnui,
P.O. Box 110
Wrangell, AK 99929

TENANT:

Kelsey Jene Martinsen and Sarinee Nuamnui,
DBA Happy Cannabis
225 Front Street
Wrangell, Alaska 99929

23. Time is of the Essence.

It is mutually agreed and understood that time is of the essence in this Lease and that a waiver of any default of Tenant or Landlord shall not be construed as a waiver of any subsequent default, and that any Notice required to be given under this Lease may be given by United States Mail addressed to the party identified in paragraph 29, entitled NOTICES of this Lease, or to such other addressees) that either may hereafter provide in writing to the other party for such purpose.

24. Covenants and Warranties of Landlord.

a. Landlord and Warranties of Title. Landlord hereby represent and warrants

to tenant that it owns and holds good, marketable and unencumbered fee simple title to the Premises, subject only to (a) exceptions, reservations, restrictions, rights of way, easements, covenants, conditions, notations, orders and other matters of record, (b) obstructions, defects and encroachments which a thorough physical investigation, inspection and survey of the Premises and adjacent properties would reveal, and (c) orders, ordinances, rules, regulations, statutes, laws and codes applicable to the Premises.

b. Quiet Possession and Enjoyment. Tenant shall have quiet possession and enjoyment of the Premises during the Term hereof and any extension or renewal thereof.

c. Rights of Access, Ingress & Egress. During the Term hereof, Landlord shall continuously provide to Tenant rights of pedestrian and vehicular ingress and egress to the Premises from the public road or highway.

d. Landlord's Consent. Where the consent or approval of the Landlord is required hereunder, such consent shall not be unreasonably withheld.

25. Eminent Domain - Total Taking and Partial Taking.

If any part of the Premises shall be taken or condemned for public use and a part thereof remains which is susceptible of occupation hereunder, this Lease shall, as to the part taken, terminate as of the date the condemnor acquires possession, and thereafter Tenant shall be required to pay such proportion of the rent for the remaining term as the value of the Premises including improvements remaining bears to the total value of the Premises at the date of condemnation. In the event the Premises are condemned in whole, or that such portion is condemned that the remainder is not susceptible for use hereunder, this Lease shall terminate upon the date of possession of the condemnor. Any and all sums which may be payable on the account of the condemnation shall be allocated between land and improvements. Tenant shall be entitled to payments for taking improvements. Landlord shall be entitled to payments for taking land and loss of the Lease and revenue here from. Loss of business or occupancy, or other damage personal to the Tenant shall belong to the Tenant or those occupying the improvements. Moving expenses or other allowance allowed by statute or law shall be as specified in the statute or law.

26. Damage and Destruction.

In the event of destruction or substantial damage or other casualty of any building or structure on the Premises, which, in the sole opinion of Tenant, precludes continued use of the Premises as a school without reconstruction, Tenant may exercise the option to not

rebuild. If Tenant exercises its option to not rebuild, Tenant shall provide Landlord with written Notice of Tenant's election. Upon such written Notice to the Landlord, this Lease shall terminate on the date of said Notice or upon such other date provided in the Notice.

In the event that either of the original buildings, the house at 505 Spring Street or the house at 535 Spring Street, is destroyed or rendered unusable by fire or other calamity, the rent will be reduced during the rebuilding period by the same percentage that the fair market value of the overall property is reduced by the fact that a building was destroyed. If the building is not rebuilt or repaired by the landlord, the reduction in rent shall be permanent.

27. Tenant Security Assignment.

Landlord acknowledges that Tenant may seek private or bank financing with respect to construction of buildings on the Premises. In order to assist the Tenant in obtaining such financing, Landlord and Tenant agree as follows:

Tenant shall have no right, power or authority to assign all of any portion of Tenant's right, title or interest in or to this Agreement and/or its Leasehold Estate for security purposes other than as follows: Upon written notice to the Landlord, Tenant shall have the right to provide a financial institution or private party ("Security Assignee") with a security interest, lien or encumbrance, including a mortgage or deed of trust on Tenant's Leasehold Estate and/or assignment of Tenant's interest in this Agreement for security, provided that such security interest, lien or encumbrance: (a) does not extend or attach to or affect Landlord's Reversionary Estate; and (b) is for a loan ("Loan") made by the Security Assignee solely for the construction, refurbishment or reconstruction of Improvements on or to the Premises. Such Security Assignee shall be subrogated to any and all rights and remedies of Tenant with respect to the curing of any default under this Agreement by Tenant if and to the extent that Tenant has assigned such rights and remedies to such Security Assignee; provided, however, that such Security Assignee shall have an additional thirty (30)-day grace period to effect such cure over and above whatever time is allotted by this Agreement for Tenant to do so. If any such Security Assignee should give Landlord notice of its right, title or interest in or to the Leasehold Estate before any uncured default by Tenant has occurred under or with respect to this Agreement, Landlord shall thereafter give such Security Assignee a copy of each notice that Tenant is entitled to under this Agreement, and Landlord shall not thereafter enter into any amendment of this Agreement or any extension of the Lease Term that Tenant is not entitled to as a matter of right under this Agreement without the prior written consent of such Security Assignee. Landlord understands that this Agreement may be exhibited to and relied upon by the said Security Assignee, its successors and assigns, and no further notice need be given to the Landlord of the acceptance of the same Security Assignee, its successors or assigns, or the making of the said loan.

28. Binding Arbitration.

In the event of dispute, the parties agree to binding arbitration pursuant to RCW 7.04A.101-903. Any decision of an arbiter may be recorded by either party at the San Juan County Superior Court clerk's office, and enforced as a judgment. Notice of a party's intention to invoke this paragraph shall be given in accordance with paragraph 28 of this agreement.

29. Costs and Attorney Fees.

If by reason of default on the part of either party to this Lease agreement it becomes necessary to employ an attorney to recover any payments due hereunder or to enforce any provision of this Lease, the prevailing party, whether such party be the successful claimant or the party who successfully defended against the claim of the other party, shall be entitled to recover a reasonable attorney's fee and to be reimbursed for such costs and expenses as may have been incurred by such prevailing party, including those incurred on appeal.

30. Short Form Memorandum of Lease.

Landlord and Tenant agree to record a Short Form Memorandum of Lease in the form attached as Exhibit C.

31. Entire Agreement.

This Agreement contains the entire and integrated agreement of the parties and may not be modified except in writing signed and acknowledged by the parties.

32. Captions and Construction.

The captions in this Lease are for the convenience of the parties and others reviewing the Lease and are not to be considered in the interpretation of the Lease terms.

33. Conflict of Provisions.

In case of conflict between two or more provisions of the Lease, the more specific

IN WITNESS WHEREOF, Landlord has signed and dated the foregoing instrument this ____ day of August 2018.

Tenant:


Kelsey Jene Martinsen

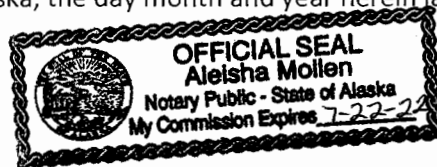
Sarinee Nuamnui
Sarinee Nuamnui

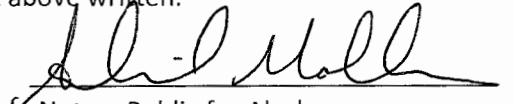
NOTARY

State of Alaska)
) ss
First Judicial District)

I, the undersigned, a notary in and for the State of Alaska, hereby certify that on this 31st day of August 2018, personally appeared before me. Kelsey Jene Martinsen to me known and known to me to be the individual described in and who executed the within instrument and acknowledged that he signed and sealed the same freely and voluntarily as his act and deed, for the uses and purpose therein mentioned

Dated at Wrangell, Alaska, the day month and year herein last above written.



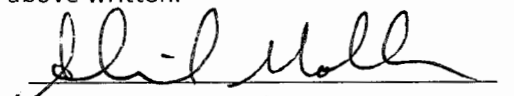

Notary Public for Alaska
My Commission Expires 7-22-22

State of Alaska)
) ss
First Judicial District)

I, the undersigned, a notary in and for the State of Alaska, hereby certify that on this 31st day of August 2018, personally appeared before me. Sarinee Nuamnui to me known and known to me to be the individual described in and who executed the within instrument and acknowledged that he signed and sealed the same freely and voluntarily as his act and deed, for the uses and purpose therein mentioned

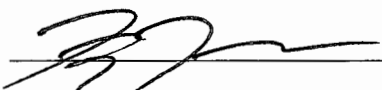
Dated at Wrangell, Alaska, the day month and year herein last above written.




Notary Public for Alaska
My Commission Expires 7-22-22

IN WITNESS WHEREOF, Landlord has signed and dated the foregoing instrument this ____ day of August 2018.

Landlord:



Kelsey Jene Martinsen



Sarinee Nuamnui

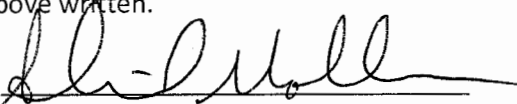
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State of Alaska)
) ss
 First Judicial District)

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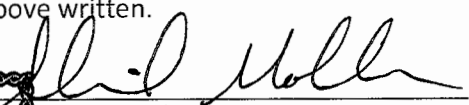

 Notary Public for Alaska
 My Commission Expires 7-22-22

State of Alaska)
) ss
 First Judicial District)

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Dated at Wrangell, Alaska, the day month and year herein last above written.




 Notary Public for Alaska
 My Commission Expires 7-22-22

BOARD ACTION**WRANGELL PUBLIC SCHOOL BOARD
REGULAR MEETING (PAGE 1)****OCTOBER 11, 2021****FOR DETAILS, CONTACT:**

BILL BURR

SUPERINTENDENT

DIRECT PHONE: 907-874-2347

- Appointed David Wilson, School Board President
- Appointed Jessica Whitaker, School Board Vice-president
- Appointed Angela Allen, School Board Secretary
- Approved the agenda as presented
- Appointed Kiara Harrison as the 2021-2022 Student Representative to the Board
- Discussed the Wrangell Public Schools 2021-2022 Covid-19 Mitigation Plan
- Approved the consent agenda as submitted
 - Approved the minutes of the September 12, 2021, Regular School Board Meeting
 - Approved the disposal of surplus equipment
 - Approved the hire of Anna Allen, paraprofessional
 - Approved the hire of Annabelle Garcia-Rangel, paraprofessional
 - Offered Jack Carney a contract addendum for teaching during zero hour
- Appointed Kim Powell as the 2021-2022 Parliamentarian for the School Board
- Appointed the 2021-2022 School Board Standing Committee Members as presented, adding Dave Wilson to the Curriculum Committee as well as the Policy Committee
- Accepted the Fiscal Year 2021 audit from Altman, Rogers, & Co. as presented
- Accepted the second reading of Board Policy 1112, Media Relations
- Accepted the first reading of:
 - Board Policy 1312, Public Complaints Concerning the School Board
 - Board Policy 1312.1, Public Complaints Concerning School Personnel
 - Board Policy 6153, School-sponsored Trips
 - Board Policy 7322, Meeting Agendas
- Adjourned

MEMORANDUM

TO: Lisa Von Bargen, Borough Manager
FROM: Rod Rhoades, Electrical Superintendent
SUBJECT: WML&P Generator Status
DATE: October 17, 2021

Lisa:

Please find a summary report of the condition of all WLM&P's Generators.

This narrative addresses the status of Units #1 and #5 since the report submitted to you on October 1, as well as the status of our other 3 generators.

BACKGROUND

Unit #1 lost 2 of 3 radiator fan motors during the SEAPA Maintenance run of June 2021. However, the PLC control system was able to give the Operator plenty of time to react to the overheating event. He was able to successfully switch the loads around in a way that prevented any loss of power to the city and shut down Unit #1 before excessive overheating could occur.

Unit #5 also lost its single radiator fan motor during the SEAPA Maintenance run of June 2021; however, Unit #5 does not have the control scheme that Unit #1 has, and an excessive overheating condition occurred that caused it to shut down. Though the Operator did not have the warnings that he did with Unit #1, he was able to successfully shift the load to another generator before the shutdown occurred. The City of Wrangell did not experience any loss of power.

PRESENT STATUS

Unit #1:

Three new electric radiator fan motors have been installed for Unit #1. Those fan motors have been successfully 'Function Tested'. Additionally, Unit #1 has been fully 'Function Tested' and found to be ready to be added to WML&P's lineup inventory. Petersburg's EMD Mechanic/Powerhouse Operator, Bob Ziemke, took on a full 2 Megawatts of power for several hours and deemed it 'ready'.

This unit can supply up to 2.8 megawatts (MW) of power

Bob also issued a cautionary note to his report - Unit #1 shows low Crank Case vacuum.

Unit #1 is running at a .25 psi negative crank case vacuum pressure, but operating specifications sets the 'acceptable' crankcase vacuum pressure at 1.5 to 2 psi negative vacuum pressure. The unit will automatically shut down at .5 psi positive vacuum pressure.

The low crankcase vacuum pressure condition is often caused by a 'nearly plugged' eductor tube but can also be caused by seals in the center-section that have begun to leak by.

Unit #1 sat unused in Nome for a reported 10+ years before WML&P brought it to Wrangell, consequently, worn seals cannot be eliminated as a cause for low crankcase vacuum pressure.

WML&P will set about to pull and clean the eductor tube. A few hours of work can eliminate it as a possible cause of low crankcase vacuum pressure.

A Center-section re-seal is recommended to be done every 6 to 8 years. This type re-seal effort will require budget planning of \$100,000 to \$150,000 to complete.

Unit #5:

Unit #5 has sustained damage to the rings and the piston liners.

All the wrist pins show scarring.

Both piston's 3 and 13 have a crack across the number 1 ring.

Bob attributed this type of damage to the overheating event that Unit #5 experienced during the SEAPA maintenance run. Bob indicated that we could run Unit #5 in an emergency, but he would limit it's run time to no more than 2 hours. He made this assessment based upon a 'function test' that "sounded good".

WML&P will be reaching out to the Westcoast's only EMD supplier of parts and technical support, Marine Systems, Inc. (MSI) for a quote to have the damage repaired.

Bob's experience suggests that 'top end' repairs of this type can run between \$300,000 and \$350,000.

The good news is that an examination of piston's 2 and 12 camshaft bearing caps looked "good", indicating no damage to those bearings. This is also supported by 2 oil sample reports showing no metals in the oil.

Unit #5 must be considered unreliable until such repairs can be made. To rely on Unit #5 in its present condition is to invite further damage; meaning a total rebuild.

A healthy Unit #5 can supply up to 2.5 megawatts of power.

Units #2, #3, and #4:

Units #2, #3, and #4 have no known issues that would prevent them from being called upon to supply power to the community of Wrangell.

These 16-cylinder units can supply up to 2.25 megawatts of power each, for a total of 6.75 megawatts of power.

CONCLUSION

At present (10-17-2021) WML&P has 9.5 megawatt (2.8+2.25+2.25+2.25) available to supply the power needs of the City of Wrangell.

WML&P sees power demands that fluctuate between 4MWs during a typical day to peak periods (7:00am to 9:00 am and 5:00pm to 7:00pm) of 6+ MWs.

WML&P is confident that WML&P is fully capable of meeting the power needs of Wrangell; however, WML&P has seen demands of 9+ MWs for brief periods of time during cold snaps; generally seen in late January and February.

WML&P will seek to make all needed repairs to Unit #5, to add it back to our lineup before the onset of colder temperatures (temperatures 20 degrees or colder).

MEMORANDUM

TO: Lisa Von Bargen, Borough Manager

FROM: Rod Rhoades, Electrical Superintendent

SUBJECT: WML&P Goals

DATE: October 17, 2021

Lisa:

It is my great pleasure to serve as Wrangell Municipal Light and Power's (WML&P) Electrical Utilities Manager. I have a vision of WML&P's infrastructure that has yet to be realized. My vision is, admittedly, quite aggressive, but, if realized, will put WML&P in a very good and reliable position for many years to come.

These goals for WML&P, in part or in full, will be completed over the course of the next 2 to 3 years.

Many of the goals mentioned here are contained in a report made by Electric Power Systems, Inc. (EPS) in June of 2015. Due to the age of EPS's report, it is my intention to ask EPS to reevaluate this report for relevance and cost escalation.

These goals are presented as Cost Center focused, rather than being prioritized at the beginning of the narrative. My priorities will be developed under the heading RECOMMENDATION(S)

GOALS

1. Cost Center 201 – Administration

- a. Commission EPS to update their Five-Year Plan report
- b. Conduct a formal Rate Case Study

2. Cost Center 202 - Generation

- a. Address all Generator Maintenance and Repairs
 - i. Heat damage to Unit #5
 - ii. PLC Controls System Upgrade to Unit #5
 - iii. Replace all worn injectors
- b. Assemble Fuel System Delivery system
 - i. Position Fuel Tank
 - ii. Plumb-in Fuel Centrifuge
- c. Automate the Black Start Generator
- d. Add the Containerized Generator to WML&P's inventory of reliable available power

3. Cost Center 203 – Distribution

- a. Replace 2MW Transformers with 3MW Transformers
- b. Add Ring Buss Protection
- c. Remove weak link along Feeder #1
- d. Address sunseting of ITRON'S MV-RS/FC300 system
 - i. Replace all analog meters
 - ii. Implement AMR or AMI metering system
- e. Case Avenue pole replacement
- f. Zimovia Highway pole replacement

RECOMMENDATION(S) (in order of my sense of priority)

1. Address KNOWN damage issues with Generator Unit #5
 - a. Benefit: Unit #5 reliability and longevity
 - b. Estimated cost: \$300,000 to \$350,000 (Unbudgeted in FY21)
 - c. Estimated time: 1 to 2 weeks once WML&P is in Marine Service Inc.'s (MSI) queue.
 - d. Upgrade Unit #5's Controls System
 - i. See Resolution No. 10-21-1626
 - ii. Estimated cost: \$153,085 (Unbudgeted in FY21)
2. Address low Crankcase Vacuum pressure of Unit #1 (considered to be a parallel activity to item #1 above) - Benefit: Unit #1 reliability and longevity
3. Replace all worn injectors
 - a. Benefit: Fuel cost savings
 - b. Estimated cost: \$12,400 (Budgeted in FY21)
4. Commission EPS to update their Five-Year Plan – cost and timing to be determined
 - a. Benefit: Reliable information upon which to draw conclusions, from a knowledgeable and trusted Subject Matter Expert (SME) firm.
 - b. Estimated cost: TBD
5. Assemble Fuel Delivery System
 - a. Benefit: Clean Fuel eliminating fuel related shut-down issues
 - b. Estimate cost: \$20,000
6. Address poles along Case Avenue
 - a. Benefit: Failure of poles is an unacceptable possibility
 - b. Age of poles is years beyond their recommended Lifecycle
 - c. Phase 1 – Survey – **Complete**
 - d. Phase 2 – Obtain Utility easements – Beginning
 - e. Phase 3 – Develop Scope of Work
 - f. Phase 4 -
 - i. Issue an RFQ
 - ii. Select Contractor
 - iii. Schedule Project Execution
 - iv. Estimated in 2015 to cost between \$325,000 and \$340,000 (must be re-estimated).
7. Automate Black Start generator
 - a. Benefit: Safety of personnel and shorter time in 'black out'
 - b. Estimated cost: ROM \$15,000 (Budgeted in FY21)
 - i. Design

- ii. Materials/Equipment – Transfer Switch
 - iii. Labor
- 8. Eliminate 1/0 ampacity chokepoint along Feeder #1
 - a. Benefit: Eliminates possible failure of Feeder #1
 - b. In-house labor
 - c. Feeder #1 Outage – select timing
 - d. Materials in stock
- 9. Add Ring Buss Protection – this item come about as the result of an unforeseen power outage that occurred while replacing a 2MW Transformer with a 3MW Transformer. The requirements have not been evaluated, but this must be addressed ahead of any more 2MW Transformer replacements. Benefit: better control of our ring buss
- 10. Replace the remaining 3 – 2MW Transformers with 3MW Transformers
 - a. Benefit: Increases system growth potential
 - b. Replace 1 per year (1 is being asked for in Amber’s CIP Budget for FY21)
 - c. Estimated Cost: \$50,000 per Transformer
- 11. Address sunseting of MV-RS/FC300 - AMR v. AMI - Almost ready to present to Assembly –
 - a. Benefits:
 - i. Meter reading accuracy
 - ii. Eliminate faulty meters
 - iii. Shorter time in field to read meters
 - iv. Possibility of adding water meters - AMI
- 12. Disposition 2 generators not yet commissioned
 - a. Benefits:
 - i. Emergency response
 - ii. Reserve power source
 - iii. Selling of unneeded generator
 - b. Containerized Generator
 - c. Generator at Marine Service Center
 - d. Develop cost and schedule for determination of the future of these generators
- 13. Zimovia Highway Pole Replacement
 - a. Benefit: Failure of poles is an unacceptable possibility
 - b. EPS’s Five-Year Plan Estimate: \$125,000 to \$150,000
 - c. Will have to be contracted out due to access to poles
- 14. Rate Case Study
 - a. Benefit: Ability to speak to public about possible electric rate increases
 - b. Last Rate Case study conducted in May 2011
 - c. Estimated Cost: \$15,000 (unbudgeted in FY21)

CONCLUSION

These goals represent real needs by this department to remain reliable to the community’s power demands.

Cost is always of concern. A tally of the costs mentioned above is as follows; however, this total must be considered a Rough Order of Magnitude estimate, or ROM estimate, while I complete all the requisite information gathering associated with these goals.

Item 1 - \$500,000
 Item 2 - \$100,000 (if a Center section reseal job is needed)
 Item 3 - \$12,400
 Item 4 - \$ TBD
 Item 5 - \$20,000
 Item 6 - \$340,000 (must be re-estimated)
 Item 7 - \$15,000
 Item 8 - \$2,500
 Item 9 - \$ TBD
 Item 10 - \$150,000 (3 x \$50,000)
 Item 11 - \$ TBD
 Item 12 - \$ TBD
 Item 13 - \$150,000 (must be re-estimated)
 Item 14 - \$15,000

Total (excluding TBDs) - \$1,304,900

This memorandum cannot be considered comprehensive. I will, in the next few weeks/months, be able to have better cost estimates, identify synergies, and gather information to better inform our Assembly.

I will also attempt to show the Assembly how such aggressive goals can be realized within the timeframe of the next 2 -3 year.

A cautionary note must be stated.

National events have local consequences. The United States of America is experiencing inflationary trends that will erode the value of WML&P's Cash Reserves. WML&P can no longer sit on an estimate from vendors. WML&P has been repeatedly told that a materials quote will only be held for a week or so. Very rarely do we see quotes that are good for thirty days or more. Though WML&P has \$3.5 million in the bank, our buying power will become less and less as inflation continues to rise.

Further, the nation is witnessing a general slow-down of the flow of goods. WML&P has felt the effects of this phenomena on several occasions. Most recently, a highly needed wire order was approved; however, the estimated lead time for this wire order is 22 to 24 weeks. This type of delay is no longer uncommon.

With the help of the Borough Manager and the Borough Assembly I am confident that I can reach these goals

City and Borough of Wrangell

Wrangell Municipal Light and Power Department Report

October 12, 2021

WML&P Status

July/August/September 2021

Accomplishments

- Completed 3-Phase power extension to the Dump for the new Bailer
- Continued Brushing along Zimovia Highway (months of July, August, and September)
- Install 3MW Transformer as a part of the effort to upgrade WMLP's Infrastructure
- Moved Fuel Tank into position for installation
- Powerhouse Building Maintenance
- Helped Public Works with Flagging duties
- Repair of numerous streetlights and Harbor stall lighting

Work Orders

- 82 Work orders of reads, disconnects and installs were completed in July
- 41 Work orders of reads, disconnects and installs were completed in August
- 60 Work orders of reads, disconnects and installs were completed in September

Financials:

- In the month of **July** WML&P sold 2,797,943 KW Hours of Electricity, generating \$316,990.25 of Revenue. This can be compared to 2019 and 2020 as follows:
 - 2019 - WML&P sold 1,885,328 KW Hours of Electricity, generating \$233,462.15 of Revenue.
 - 2020 - WML&P sold 1,927,916 KW Hours of Electricity, generating \$237,361.89 of Revenue.
- In the month of **August** WML&P sold 1,985,663 KW Hours of Electricity, generating \$243,224.59 of Revenue. This can be compared to 2019 and 2020 as follows:
 - 2019 - WML&P sold 1,807,957 KW Hours of Electricity, generating \$225,099.05 of Revenue.
 - 2020 - WML&P sold 1,807,957 KW Hours of Electricity, generating \$225,099.05 of Revenue.
- In the month of **September** WML&P sold 2,013,135 KW Hours of Electricity, generating \$244,593.79 of Revenue. This can be compared to 2019 and 2020 as follows:

- 2019 - WML&P sold 2,062,059 KW Hours of Electricity, generating \$252,624.65 of Revenue.
- 2020 - WML&P sold 1,955,803 KW Hours of Electricity, generating \$240,623.89 of Revenue.



CITY AND BOROUGH OF WRANGELL
 INCORPORATED MAY 30, 2008

Office of the Finance Director

P.O. Box 531
 Wrangell, AK 99929

907-874-2381
 907-660-7414

FINANCE DIRECTOR'S REPORT

**TO: HONORABLE MAYOR AND MEMBERS OF THE ASSEMBLY
 CITY AND BOROUGH OF WRANGELL, ALASKA**

FROM: MASON VILLARMA, *FINANCE DIRECTOR*

SUBJECT: FINANCE DEPARTMENT

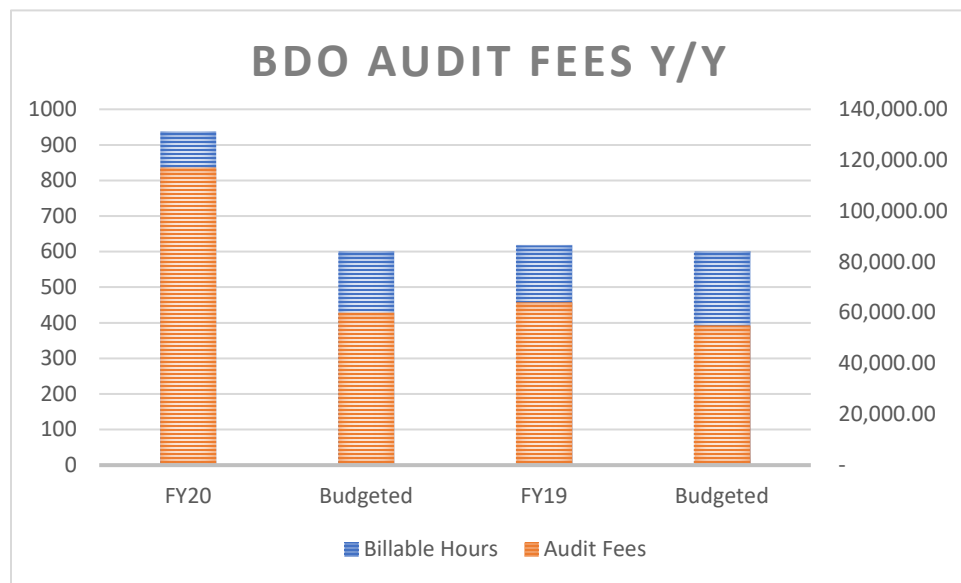
DATE: OCTOBER 2021

FY 2020 AUDIT STATUS:

- The FY 2020 Audit of the City and Borough of Wrangell, AK that was conducted by BDO –Anchorage, our external auditors, was formally issued on Thursday, October 21, 2021. BDO has issued an *unmodified opinion* meaning that they have gained reasonable assurance that our FY 2020 Financial Statements are fairly presented and not materially misstated. They have included a list of findings with respect to our internal controls over financial reporting and compliance (ICOFR or ICOFC). A summary of the findings can be found below:
 - **Finding 2020-001: General Ledger Reconciliation and External Financial Reporting**
 - Management did not have in place adequate internal controls to ensure the books and records were closed accurately for external financial reporting purposes in accordance with U.S. GAAP. Material adjustments were identified and made to correct opening net position, fund balance, capital assets, depreciation expense, interfund balances and transfers.
 - **Finding 2020-002: Journal Entry Review, Approval, and Support**
 - Support to verify that proper segregation of duties was followed was unable to be provided in specific instances.
 - **Finding 2020-003: Completeness and Accuracy of Schedules of Expenditures of Federal Awards**
 - Management did not have in place internal controls to ensure all expenditures of federal awards were identified as federal and included on the SEFA.

○ **Finding 2020-004: Activities Allowed and Unallowed, Allowable Costs, Period of Performance**

- The audit identified instances where supporting documentation for nonpayroll expenditures was not evidenced by subsequent review and approval prior to posting to the general ledger.
- A corrective action plan can be found at the end of the issued FY 2020 Financial Statements where management has included a plan to address each of these findings in FY 2022.
- An audit presentation will be scheduled for a later date, where BDO Audit partner Joy Merriner, will present audit results, findings and help instill best practices so we may have smoother audits in the future.
- An audit fee summary is provided below:



INVESTMENT ALLOCATION:

The Investment Committee had a preliminary meeting on October 20th and discussed moving \$10M from the WF Operating account which had a balance of \$14,565,853 as of 10/20/2021 to the Alaska Municipal League Investment Pool (AMLIP). Per discussion with Blake Phillips, Alaska Permanent Capital Management Advisor, the City's existing AMLIP investments are not a component of our APCM Operating Investment Account. During Joyce Mason's tenure as Finance Director, she reallocated \$2M from the UBS operating investment account to Key Bank where the funds were subsequently invested into AMLIP. This account has existed and continues to exist and was not reported during the October 12th Work Session –meaning an additional \$2M in funds should have been added to the cash and investment total balance.

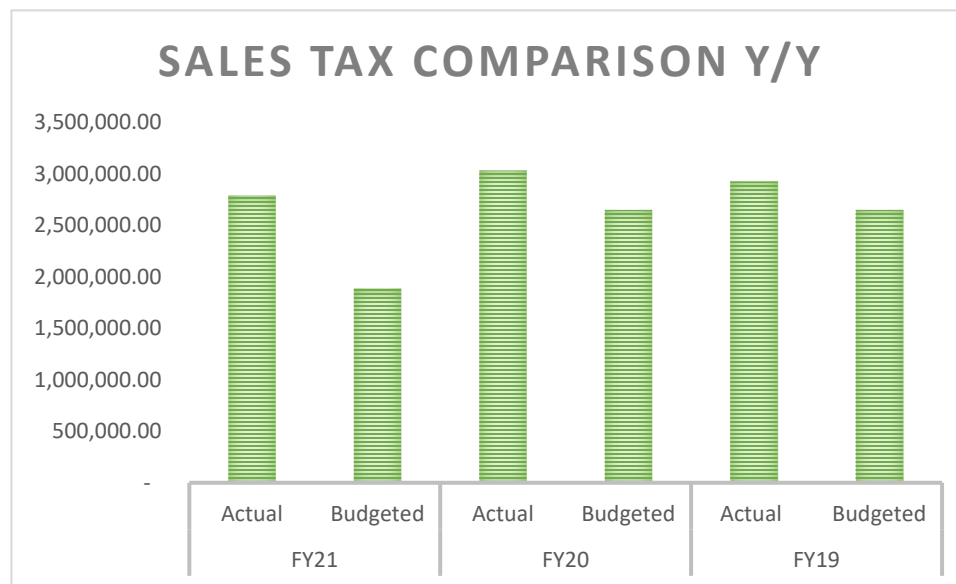
Before transferring the \$10M to AMLIP, the Investment Committee asked to get information on whether AMLIP was a fully insured/collateralized investment. Per discussions with Key Bank

Trust Officer, Kris Nedwick, the funds are not fully insured but are invested in low risk fixed income investments. The possibility of default for the underlying investments is highly remote. A proportion of the underling investments are CDs and are wholly insured but to say the investment pool is insured at large would be inaccurate.

The Finance Department is currently transferring \$10M into AMLIP from the WF Checking Account as confirmed by the Investment Committee.

SALES TAX PERFORMANCE FY 2021:

- Unaudited Sales Tax figures for FY2021 have been calculated and are presented below:



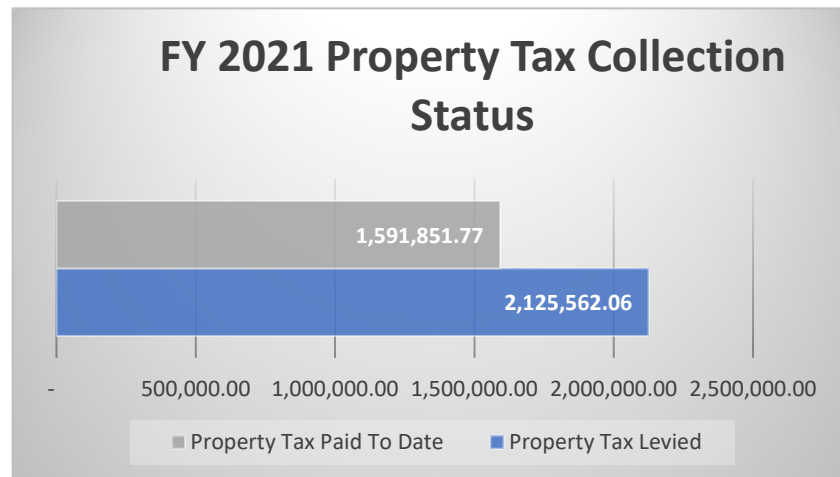
FY 2021		FY 2020		FY 2019	
Actual	Budgeted	Actual	Budgeted	Actual	Budgeted
\$2,789,751	\$1,888,000	\$3,029,636	\$2,650,000	\$2,924,583	\$2,650,000

The total actual sales tax figure for FY 2021 is composed of sales tax received from businesses in town and abroad. Alaska Remote Sellers Sales Tax (ARSSTC) remittances composed \$180k of the total \$2.8M for FY 2021.

PROPERTY TAX COLLECTIONS & STATUS:

Property tax collections to date have been calculated. 74.89% of the total amount levied for calendar year 2021 have been received. Delinquent property tax amounts to \$533,710.29 of which a 10% penalty was administered on October 16, 2021. Notices for delinquent payers will be sent at months end. A summary of property tax collection status has been provided below:

Property Tax Summary	
Total Assessed Value, Net of Exemptions	\$177,426,900
Property Tax Levied	\$2,125,562
Property Tax Paid To Date	\$1,591,851
Collections as a % of Levied Tax Amount	74.89%
Delinquent Property Tax Summary	
Total Property Tax Uncollected	\$533,710
Total Penalties on FY21 Ptax (10%)	\$53,371
Outstanding Property Tax Receivables	\$587,081



ACCOUNTS RECEIVABLE & AMOUNTS OUTSTANDING:

An accounts receivable aging schedule has been generated for utilities and the harbor. Please find the detail aging reports embedded within this PDF. The Finance Department will be meeting with WML&P on Monday, October 25th to discuss the execution of service disconnections for customer accounts that are delinquent.



CARES ACT AND FEMA PRELIMINARY REPORTS

Jamie Roberts and the Finance Department have been meeting on a reoccurring basis to identify the amount of CARES ACT money spent to date. The total award for CARES was \$3,851,103.41. Of that balance, we reported eligible expenditures in the amount of \$834,216 during FY2020. For FY2021, there was eligible expenditures in the amount of \$2,923,614. Together, combined eligible expenditures to date are \$3,757,829.83. It is important to note that \$175,812.12 of the total CARES eligible expenditures is covered by FEMA-PA and therefore we have \$269,085.70 of CARES funds remaining. Payroll costs were not allocated to the CARES fund after December 2020. Payroll costs in calendar year 2021 are still eligible and can be allocated toward this remaining balance to fully expend the CARES funds. A summary and detailed trial balance of CARES expenditures for FY2021 can be found below:

CARES Expenditure Summary	
Total CARES Award	\$3,851,103.41
FY2021 CARES Expenditures	\$2,923,613.83
FY2020 CARES Expenditures (Audited)	\$834,216.00
Total Expenditures To-Date	\$ 3,757,829.83
<u>Less:</u> FEMA Eligible out of CARES	\$175,812.12
Total Net CARES Expenditures Utilized	\$3,582,017.71
Total CARES Balance Remaining	\$269,085.70

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**Trial Balance Consolidated
City and Borough of Wrangell
For 6/30/2021**

	Debits
11219 4595 Miscellaneous Grant Revenue COVID 19 CARES ACT	0.00
11219 6001 Borough Administration Salaries COVID 19	478,684.29
11219 6002 Finance Temporary Wages COVID 19 CARES ACT	52,423.91
11219 6005 Finance Overtime COVID 19	82,955.66
11219 6010 Borough Administration Vacation expense COVID 19	1,938.99
11219 6101 Borough Administration Employer Tax COVID 19	9,877.53
11219 6102 Borough Administration PERS Retirement COVID 19 CARES ACT	120,705.55
11219 6103 Borough Administration SBS COVID 19	34,527.60
11219 6210 Borough Administration Health Insurance Premiums COVID 19	105,998.75
11219 6220 Borough Administration Life Insurance COVID 19	1,142.04
11219 6222 Borough Administration Workers Compensation COVID 19	11,156.75
11219 7001 Materials & Supplies	158,517.07
11219 7002 Facility Repair & Maintenance COVID 19	8,524.71
11219 7004 Postage & Shipping	663.29
11219 7006 Software Programming & Licensing COVID 19 CARES ACT	8,628.33
11219 7008 Non-capital Equipment COVID 19	105,609.89
11219 7009 Equipment Repair & Maintenance COVID 19 CARES ACT	5,850.00
11219 7502 Phone/Internet COVID 19 CARES ACT	4,223.32
11219 7503 Information Technology COVID 19	2,236.71
11219 7506 Advertising	7,462.03
11219 7519 Professional Services Contractual COVID 19	1,070,767.92
11219 7523 Legal Services Contractual COVID 19	14,637.17
11219 7570 Public Assistance	9,000.00
11219 7576 Promotional COVID 19 CARES ACT	81,308.77
11219 7900 Equipment/Vehicles > \$5000 COVID 19 CARES ACT	546,773.56
Total	2,923,613.84

FY 2021 CLOSE-OUT STATUS, FINANCIAL OVERHAUL, AND ACCUFUND TRAINING:

The Finance Department continues to work diligently on closing out the FY 2021 books and records. A preliminary meeting with Alaska Tactical Solutions Contractor, Jay Sweeney, will take place on Friday, October 29th and close-out will officially begin the first week of November. After close-out, the Department will proceed with overhauling various processes. A monthly update on the overhaul will be provided starting in November.

AccuFund (our accounting software) training starts Monday, October 25th and runs all week. Becky Whitmer of B.W. Consulting will be flying up in person to conduct an extensive training for the accounting staff and department directors. A formal training on our accounting software has never been done and this will be essential to create efficiencies in our reporting lines.

MEMORANDUM

**TO: HONORABLE MAYOR AND MEMBERS OF THE ASSEMBLY
CITY AND BOROUGH OF WRANGELL**

FROM: CAROL RUSHMORE, ECONOMIC DEVELOPMENT DIRECTOR

SUBJECT: Economic Development Department

DATE: October 26, 2021

Economic Development:**Grants:**

There are numerous grant opportunities under longstanding traditional funding sources (EDA, Rural Development, CDBG) and Staff is working on prioritizing need with budgets and match requirements. Some programs have money allotted specifically to Alaska, others are based on a nationwide competition which is more challenging for Wrangell. Staff will be making applications to CDBG and EDA (projects being finalized based on budgets). Staff was also notified of an additional opportunity – Community Development Block Grant – COVID. Information will be forthcoming soon.

USFS:

As part of the SASS –Southeast Alaska Sustainability Strategy, the USFS is seeking ideas of projects under a wide spectrum of topics. Investment topics include 1) Infrastructure (harbors/docks/trails/cabins; biomass; technology; water and wastewater; 2) Natural Resources (young growth, subsistence, restoration, mariculture, fisheries); 3) Capacity (business development; artisan; workforce development; youth engagement; tourism development); and 4) Tribal and Indigenous Interests (traditional knowledge, food security, traditional foods, workforce development). Staff submitted a list of projects that met some of the investment categories. The project website: <https://www.fs.usda.gov/goto/r10/sass>

Planning and Zoning:**Institute Property:**

Due to the recent national issues surrounding Native boarding schools and potential cultural resources and burials, US Department of Interior will be conducting an investigation of all BIA schools, Wrangell Institute being one of those schools. Staff has made contact with the Alaska lead for the BIA investigation although they have yet to be issued direction. We are working on a cultural resource plan in cooperation with the Corps of Engineers (COE) and the State Historic Preservation Office (SHPO) to meet the Section 106 requirements of the National Historic Preservation Act. The Borough Manager and I participated in a consultation with the Corps of Engineers and SHPO, to determine what our responsibilities will be to investigate the site for cultural artifacts and remains. We are seeking proposals from archaeologists to develop a plan of action.

Tourism:

JEDC – EDA BBB grant (Economic Development Administration Build Back Better):
Staff submitted a letter of participation in the JEDC – EDA BBB grant application focusing on small ship cruising and mariculture. Should they receive Phase I funding, a more definitive plan and project request will be developed that may have projects and eligibility for Wrangell.

Tourism Best Management Practices (TBMP):
Wrangell CVB developed draft TBMP document prior to COVID but is now taking this up again for community input and business sign off. The TBMP is modeled after Juneau's which has been in place for over 20 years but tailored for our needs. It is a document that identifies Best Practices for the visitor industry and a mechanism for the public to comment about infractions or issues of concern that they witness.

CITY AND BOROUGH OF WRANGELL**Year End: June 30, 2020****Trial balance Report****Account****1000 Cash and investments**

10000 000 1001 00 00000 10000 Wells Fargo Checking
 10000 000 1021 00 00000 10000 Petty Cash
 10000 000 1095 00 00000 10000 Deposits In Transit System
 10000 000 1096 00 00000 10000 EFT Clearing System
 10000 000 1097 00 00000 10000 EFT Clearing System
 10000 000 1100 00 11000 10000 Cash Held By For Other Fund
 10000 000 1100 00 11110 10000 Cash Held By For Other Fund
 10000 000 1100 00 11120 10000 Cash Held By For Other Fund
 10000 000 1100 00 11125 10000 Cash Held By For Other Fund
 10000 000 1100 00 11140 10000 Cash Held By For Other Fund
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 10000 000 1100 00 12000 10000 Cash Held By For Other Fund
 10000 000 1100 00 13000 10000 Cash Held By For Other Fund
 10000 000 1100 00 14000 10000 Cash Held By For Other Fund
 10000 000 1100 00 16000 10000 Cash Held By For Other Fund
 10000 000 1100 00 16020 10000 Cash Held By For Other Fund
 10000 000 1100 00 20000 10000 Cash Held By For Other Fund
 10000 000 1100 00 21000 10000 Cash Held By For Other Fund
 10000 000 1100 00 21010 10000 Cash Held By For Other Fund
 10000 000 1100 00 21011 10000 Cash Held By For Other Fund
 10000 000 1100 00 21012 10000 Cash Held By For Other Fund
 10000 000 1100 00 21020 10000 Cash Held By For Other Fund
 10000 000 1100 00 21030 10000 Cash Held By For Other Fund
 10000 000 1100 00 21300 10000 Cash Held By For Other Fund
 10000 000 1100 00 22000 10000 Cash Held By For Other Fund
 10000 000 1100 00 22010 10000 Cash Held By For Other Fund
 10000 000 1100 00 22030 10000 Cash Held By For Other Fund
 10000 000 1100 00 24000 10000 Cash Held By For Other Fund
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 10000 000 1100 00 50000 10000 Cash Held By For Other Fund
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 10000 000 1100 00 52000 10000 Cash Held By For Other Fund
 10000 000 1100 00 53000 10000 Cash Held By For Other Fund
 10000 000 1100 00 70000 10000 Cash Held By For Other Fund
 10000 000 1100 00 70300 10000 Cash Held By For Other Fund
 10000 000 1100 00 72000 10000 Cash Held By For Other Fund
 10000 000 1100 00 72100 10000 Cash Held By For Other Fund
 10000 000 1100 00 72110 10000 Cash Held By For Other Fund
 10000 000 1100 00 72300 10000 Cash Held By For Other Fund
 10000 000 1100 00 72310 10000 Cash Held By For Other Fund
 10000 000 1100 00 74000 10000 Cash Held By For Other Fund
 10000 000 1100 00 74010 10000 Cash Held By For Other Fund
 10000 000 1100 00 74020 10000 Cash Held By For Other Fund
 10000 000 1100 00 74030 10000 Cash Held By For Other Fund
 10000 000 1100 00 74100 10000 Cash Held By For Other Fund
 10000 000 1100 00 74110 10000 Cash Held By For Other Fund
 10000 000 1100 00 74120 10000 Cash Held By For Other Fund
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 10000 000 1100 00 76302 10000 Cash Held By For Other Fund
 10000 000 1100 00 78000 10000 Cash Held By For Other Fund
 10000 000 1100 00 80010 10000 Cash Held By For Other Fund
 10000 000 1100 00 80020 10000 Cash Held By For Other Fund
 10000 000 1100 00 80070 10000 Cash Held By For Other Fund
 10000 000 1100 00 80080 10000 Cash Held By For Other Fund
 10000 000 1100 00 80090 10000 Cash Held By For Other Fund
 10000 013 1021 00 00000 10000 Petty Cash
 10000 034 1021 00 00000 10000 Petty Cash
 Central Treasury Fund

13000 000 1100 00 10000 13000 Cash Held By For Other Fund

14000 000 1100 00 10000 14000 Cash Held By For Other Fund

25000 000 1100 00 10000 25000 Cash Held By For Other Fund
 11219 000 1100 00 10000 11219 Cash Held By For Other Fund
 20000 000 1010 94 00000 20000 Permanent Fund Investments
 20000 000 1100 00 10000 20000 Cash Held By For Other Fund
 11000 000 1002 91 00000 11000 HRA Checking
 11000 000 1100 00 10000 11000 Cash Held By For Other Fund
 11110 000 1100 00 10000 11110 Cash Held By For Other Fund
 11120 000 1100 00 10000 11120 Cash Held By For Other Fund
 11140 000 1100 00 10000 11140 Cash Held By For Other Fund
 11170 000 1100 00 10000 11170 Cash Held By For Other Fund
 11180 000 1100 00 10000 11180 Cash Held By For Other Fund
 11125 000 1100 00 10000 11125 Cash Held By For Other Fund
 11160 000 1100 00 10000 11160 Cash Held By For Other Fund
 11300 000 1100 00 10000 11300 Cash Held By For Other Fund
 11190 000 1100 00 10000 11190 Cash Held By For Other Fund
 11210 000 1100 00 10000 11210 Cash Held By For Other Fund
 12000 000 1003 91 00000 12000 Cash Held in CDs or Treasuries
 12000 000 1003 93 00000 12000 Cash Held in CDs or Treasuries
 12000 000 1003 96 00000 12000 Cash Held in CDs or Treasuries
 12000 000 1100 00 10000 12000 Cash Held By For Other Fund
 22000 000 1100 00 10000 22000 Cash Held By For Other Fund
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 22030 000 1100 00 10000 22030 Cash Held By For Other Fund
 16000 000 1100 00 10000 16000 Cash Held By For Other Fund
 16020 000 1100 00 10000 16020 Cash Held By For Other Fund
 28000 000 1100 00 10000 28000 Cash Held By For Other Fund
 28010 000 1100 00 10000 28010 Cash Held By For Other Fund
 28020 000 1100 00 10000 28020 Cash Held By For Other Fund
 28030 000 1100 00 10000 28030 Cash Held By For Other Fund
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 24000 000 1010 96 00000 24000 Parks & Recreation Fund Permanent Fund Investments
 24000 000 1100 00 10000 24000 Cash Held By For Other Fund
 24010 000 1100 00 10000 24010 Cash Held By For Other Fund
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 24120 000 1100 00 10000 24120 Cash Held By For Other Fund
 24300 000 1100 00 10000 24300 Cash Held By For Other Fund
 21010 000 1100 00 10000 21010 Cash Held By For Other Fund
 21011 000 1003 91 00000 21011 Cash Held in CDs or Treasuries
 21011 000 1100 00 10000 21011 Cash Held By For Other Fund
 21012 000 1003 92 00000 21012 Cash Held in CDs or Treasuries
 21012 000 1100 00 10000 21012 Cash Held By For Other Fund
 21020 000 1100 00 10000 21020 Cash Held By For Other Fund

21030 000 1100 00 10000 21030 Cash Held By For Other Fund
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 50010 000 1100 00 10000 50010 Cash Held By For Other Fund
 52000 000 1100 00 10000 52000 Cash Held By For Other Fund
 53000 000 1100 00 10000 53000 Cash Held By For Other Fund
 80070 000 1100 00 10000 80070 Cash Held By For Other Fund
 80080 000 1100 00 10000 80080 Cash Held By For Other Fund
 80090 000 1100 00 10000 80090 Cash Held By For Other Fund
 80010 000 1100 00 10000 80010 Cash Held By For Other Fund
 80020 000 1100 00 10000 80020 Cash Held By For Other Fund
 Government Activities

70000 000 1100 00 10000 70000 Cash Held By For Other Fund
 70300 000 1100 00 10000 70300 Cash Held By For Other Fund Generator Project
 76000 000 1100 00 10000 76000 Cash Held By For Other Fund
 76100 000 1100 00 10000 76100 Cash Held By For Other Fund
 76302 000 1100 00 10000 76302 Cash Held By For Other Fund
 76101 000 1100 00 10000 76101 Cash Held By For Other Fund
 76300 000 1100 00 10000 76300 Cash Held By For Other Fund
 78000 000 1100 00 10000 78000 Cash Held By For Other Fund
 78000 601 1021 00 00000 78000 Petty Cash
 74000 000 1100 00 10000 74000 Cash Held By For Other Fund
 74010 000 1100 00 10000 74010 Cash Held By For Other Fund
 74010 401 1021 00 00000 74010 Petty Cash
 74020 000 1100 00 10000 74020 Cash Held By For Other Fund
 74030 000 1100 00 10000 74030 Cash Held By For Other Fund
 74100 000 1003 92 00000 74100 Cash Held in CDs or Treasuries
 74100 000 1100 00 10000 74100 Cash Held By For Other Fund
 74110 000 1003 00 00000 74110 Cash Held in CDs or Treasuries
 74110 000 1003 92 00000 74110 Cash Held in CDs or Treasuries
 74110 000 1100 00 10000 74110 Cash Held By For Other Fund
 74120 000 1003 92 00000 74120 Cash Held in CDs or Treasuries
 74120 000 1100 00 10000 74120 Cash Held By For Other Fund
 74130 000 1100 00 10000 74130 Cash Held By For Other Fund
 74300 000 1100 00 10000 74300 Cash Held By For Other Fund
 74310 000 1100 00 10000 74310 Cash Held By For Other Fund
 74320 000 1100 00 10000 74320 Cash Held By For Other Fund
 72000 000 1100 00 10000 72000 Cash Held By For Other Fund
 72300 000 1100 00 10000 72300 Cash Held By For Other Fund
 72310 000 1100 00 10000 72310 Cash Held By For Other Fund
 72100 000 1100 00 10000 72100 Cash Held By For Other Fund
 72110 000 1100 00 10000 72110 Cash Held By For Other Fund
 ENTFS Enterprise Funds

1000. A Restricted assets - bond redemption cash

76100 000 1003 92 00000 76100 Cash Held in CDs or Treasuries
 76101 000 1003 92 00000 76101 Cash Held in CDs or Treasuries
 76101 000 1004 00 00000 76101 USDA Debt Retirement Reserves
 76101 000 1005 00 00000 76101 Short-lived Asset Replacement Reserves
 72100 000 1003 92 00000 72100 Cash Held in CDs or Treasuries
 ENTFS Enterprise Funds

1500 Accounts Receivable

76000 000 1240 00 00000 76000 Sewer A/R
 78000 000 1200 00 00000 78000 Accounts Receivable System
 78000 000 1240 00 00000 78000 Sanitation A/R
 ENTFS Enterprise Funds

1500. A Grants and shared revenues

11140 000 1290 00 00000 11140 State Grant Receivable
 11170 000 1295 00 00000 11170 Federal Grant Receivable
 80020 000 1290 00 00000 80020 State Grant Receivable
 Government Activities

74310 000 1290 00 00000 74310 State Grant Receivable

1500. B Accounts receivable

14000 000 1550 00 00000 14000 Gov Funds Accrued Payroll

11000 000 1200 00 00000 11000 Accounts Receivable System
 11000 000 1205 00 00000 11000 NSF Receivable
 11000 000 1209 00 00000 11000 A/R Conversion
 11000 000 1210 00 00000 11000 Property Taxes Receivable
 11000 000 1211 00 00000 11000 Property Taxes Receivable FundWare
 11000 000 1215 00 00000 11000 PT Penalty/Interest Receivable
 11000 000 1219 00 00000 11000 Property Tax Conversion
 11000 000 1224 00 00000 11000 Employee Receivable
 11000 000 1250 00 00000 11000 Sales Tax Receivable
 11000 000 1620 00 00000 11000 Allowance for Doubtful Accounts
 11120 000 1200 00 00000 11120 Accounts Receivable System
 11120 000 1260 00 00000 11120 Recovered Foreclosure Cost Receivable
 22000 000 1200 00 00000 22000 Accounts Receivable System
 22000 000 1250 00 00000 22000 Sales Tax Receivable
 22010 000 1250 00 00000 22010 Sales Tax Receivable
 22030 000 1250 00 00000 22030 Sales Tax Receivable
 16000 000 1292 00 00000 16000 State of Alaska Reimbursement Receivable
 24040 000 1226 00 00000 24040 Swim Club Payroll Receivable

50000 000 1261 00 00000 50000 Brown Residential Receivable
 52000 000 1231 00 00000 52000 Lockabey Receivable
 52000 000 1232 00 00000 52000 Sowle Receivable
 52000 000 1233 00 00000 52000 Rottler North Star Receivable
 52000 000 1234 00 00000 52000 King Receivable
 52000 000 1235 00 00000 52000 Bunes Receivable
 52000 000 1236 00 00000 52000 D'aoust Coyne Receivable
 Government Activities

70000 000 1200 00 00000 70000 Accounts Receivable System
 70000 000 1240 00 00000 70000 Utilities Receivable
 76000 000 1200 00 00000 76000 Accounts Receivable System
 74000 000 1200 00 00000 74000 Accounts Receivable System
 74000 000 1201 00 00000 74000 Harbor Accounts Receivable
 72000 000 1200 00 00000 72000 Accounts Receivable System
 72000 000 1240 00 00000 72000 Water A/R
 ENTFS Enterprise Funds

1500. C Accrued interest

20000 000 1206 00 00000 20000 Accrued Interest Receivable
 12000 000 1206 00 00000 12000 Accrued Interest Receivable
 24000 000 1206 00 00000 24000 Accrued Interest Receivable
 21010 000 1206 00 00000 21010 Accrued Interest Receivable
 Government Activities

76100 000 1206 00 00000 76100 Accrued Interest Receivable
 76101 000 1206 00 00000 76101 Accrued Interest Receivable
 74100 000 1206 00 00000 74100 Accrued Interest Receivable
 74110 000 1206 00 00000 74110 Accrued Interest Receivable
 74120 000 1206 00 00000 74120 Accrued Interest Receivable
 72100 000 1206 00 00000 72100 Accrued Interest Receivable
 ENTFS Enterprise Funds

1500. E Allowance for doubtful accounts

70000 000 1620 00 00000 70000 Allowance for Doubtful Accounts
 74000 000 1620 00 00000 74000 Allowance for Doubtful Accounts
 ENTFS Enterprise Funds

1506 Interfund Loans

11000 000 1298 00 00000 11000 Loan Receivable from Other Funds

1900 Amount to be Provided - LT Debt

14000 000 1503 00 00000 14000 2005 School Bonds

14000 000 1504 00 00000 14000 2011 School Bonds
LONG-TERM DEBT

2000 Inventory

21010 000 1350 00 00000 21010 Inventory
21000 000 1350 00 00000 21000 Inventory
Government Activities

70000 000 1350 00 00000 70000 Inventory

2500 Prepaids

11000 000 1301 00 00000 11000 Prepaid Insurance
11000 000 1302 00 00000 11000 Other Prepaid Expenses
11160 000 1302 00 00000 11160 Other Prepaid Expenses
Government Activities

4000 Fixed assets

13000 000 1430 00 00000 13000 Street & Sidewalk Infrastructure
13000 000 1431 00 00000 13000 General Government Assets
13000 000 1432 00 00000 13000 Public Safety Assets
13000 000 1433 00 00000 13000 Public Safety Building
13000 000 1434 00 00000 13000 Fire Department Assets
13000 000 1435 00 00000 13000 Public Works Assets
13000 000 1436 00 00000 13000 Library Assets
13000 000 1437 00 00000 13000 Museum Assets
13000 000 1438 00 00000 13000 Parks & Recreation Assets
13000 000 1439 00 00000 13000 Schools
13000 000 1441 00 00000 13000 Seafood Assets
13000 000 1442 00 00000 13000 Former Mill Property
13000 000 1443 00 00000 13000 Civic Center Assets
GENERAL FIXED ASSETS

4000. A Land

70000 000 1400 00 00000 70000 Land
74000 000 1400 00 00000 74000 Land
ENTFS Enterprise Funds

4000. B Buildings

70000 000 1401 00 00000 70000 Buildings & Structures
70000 000 1403 00 00000 70000 Other Buildings & Structures
76000 000 1401 00 00000 76000 Buildings & Structures
78000 000 1401 00 00000 78000 Buildings & Structures

74000 000 1401 00 00000 74000 Buildings & Structures
 72000 000 1402 00 00000 72000 Treatment Plant
 ENTFS Enterprise Funds

4000. C Improvements other than buildings

70000 000 1451 00 00000 70000 Electric Line in Service
 70000 000 1452 00 00000 70000 Transformers in Service
 70000 000 1453 00 00000 70000 Meters in Service
 76000 000 1407 00 00000 76000 Improvements
 74000 000 1474 00 00000 74000 Boat Haul Out Facility
 72000 000 1460 00 00000 72000 Reservoirs & Dams
 72000 000 1461 00 00000 72000 Transmission Pipeline
 72000 000 1462 00 00000 72000 Mains & Services
 72000 000 1463 00 00000 72000 Hydrants
 ENTFS Enterprise Funds

4000. D Equipment

70000 000 1404 00 00000 70000 Heavy Equipment & Machinery
 70000 000 1405 00 00000 70000 Vehicles & Automotive Equipment
 70000 000 1450 00 00000 70000 Prime movers & Generators
 76000 000 1404 00 00000 76000 Heavy Equipment & Machinery
 78000 000 1404 00 00000 78000 Heavy Equipment & Machinery
 74000 000 1404 00 00000 74000 Heavy Equipment & Machinery
 72000 000 1404 00 00000 72000 Heavy Equipment & Machinery
 ENTFS Enterprise Funds

4000. E Docks and improvements

74000 000 1472 00 00000 74000 Commercial Dock
 74000 000 1475 00 00000 74000 Docks and Improvements
 ENTFS Enterprise Funds

4000. F Harbor floats and improvements

74000 000 1470 00 00000 74000 Floats and Improvements

4000. G Gridiron

74000 000 1471 00 00000 74000 Gridiron

4000. H Paving

74000 000 1473 00 00000 74000 Harbor Paving

4000. I Construction in progress

70000 000 1490 00 00000 70000 Work In Progress

74000 000 1490 00 00000 74000 Work In Progress

72000 000 1490 00 00000 72000 Work In Progress

ENTFS Enterprise Funds

4000. J Accumulated depreciation

70000 000 1699 00 00000 70000 Accumulated Depreciation

76000 000 1699 00 00000 76000 Accumulated Depreciation

78000 000 1699 00 00000 78000 Accumulated Depreciation

74000 000 1699 00 00000 74000 Accumulated Depreciation

72000 000 1699 00 00000 72000 Accumulated Depreciation

ENTFS Enterprise Funds

4500

70000 000 4100 00 00000 70000 Net OPEB Asset

76000 000 4100 00 00000 76000 Net OPEB Asset

78000 000 4100 00 00000 78000 Net OPEB Asset

74000 000 4100 00 00000 74000 Net OPEB Asset

72000 000 4100 00 00000 72000 Net OPEB Asset

ENTFS Enterprise Funds

4800 Deferred Outflows for Pensions

70000 000 1555 00 00000 70000 Deferred Outflow for Pensions

76000 000 1555 00 00000 76000 Deferred Outflow for Pensions

78000 000 1555 00 00000 78000 Deferred Outflow for Pensions

74000 000 1555 00 00000 74000 Deferred Outflow for Pensions

72000 000 1555 00 00000 72000 Deferred Outflow for Pensions

ENTFS Enterprise Funds

4801 Deferred Outflows OPEB

70000 000 1556 00 00000 70000 Deferred Outflows of Resources - OPEB

76000 000 1556 00 00000 76000 Deferred Outflows of Resources - OPEB

78000 000 1556 00 00000 78000 Deferred Outflows of Resources - OPEB

74000 000 1556 00 00000 74000 Deferred Outflows of Resources - OPEB

72000 000 1556 00 00000 72000 Deferred Outflows of Resources - OPEB

ENTFS Enterprise Funds

5000 Long Term Debt**5000. B General obligation bonds**

14000 000 2302 00 00000 14000 2005 School Bonds Payable

14000 000 2303 00 00000 14000 2011 School Bonds Payable
LONG-TERM DEBT

76000 000 2310 00 00000 76000 Revenue Bonds Payable
76302 000 2310 00 00000 76302 Revenue Bonds Payable
ENTFS Enterprise Funds

5000. D Loans Payable

74000 000 2370 00 00000 74000 Interfund Loan Payable
72000 000 2350 00 00000 72000 Government Loan Payable
ENTFS Enterprise Funds

5001 Net Pension Liability

70000 000 2420 00 00000 70000 Net Pension Liability
76000 000 2420 00 00000 76000 Net Pension Liability
78000 000 2420 00 00000 78000 Net Pension Liability
74000 000 2420 00 00000 74000 Net Pension Liability
72000 000 2420 00 00000 72000 Net Pension Liability
ENTFS Enterprise Funds

5002 Net OPEB Liability

70000 000 2421 00 00000 70000 Net OPEB Liability
76000 000 2421 00 00000 76000 Net OPEB Liability
78000 000 2421 00 00000 78000 Net OPEB Liability
74000 000 2421 00 00000 74000 Net OPEB Liability
72000 000 2421 00 00000 72000 Net OPEB Liability
ENTFS Enterprise Funds

5500 Accounts payable

11219 000 2001 00 00000 11219 Accounts Payable
11000 000 2001 00 00000 11000 Accounts Payable System
11000 000 2020 00 00000 11000 Credit Card Purchases Payable
11150 000 2001 00 00000 11150 Accounts Payable System
11990 000 2001 00 00000 11990 Accounts Payable
28000 000 2001 00 00000 28000 Accounts Payable System
28010 000 2001 00 00000 28010 Accounts Payable System
28010 000 2020 00 00000 28010 Credit Card Purchases Payable
24000 000 2001 00 00000 24000 Accounts Payable System
24000 000 2020 00 00000 24000 Parks & Recreation Fund Credit Card Purchases Paya
24010 000 2001 00 00000 24010 Accounts Payable System
24020 000 2001 00 00000 24020 Accounts Payable System
24030 000 2001 00 00000 24030 Accounts Payable System
24300 000 2001 00 00000 24300 Accounts Payable System

21010 000 2001 00 00000 21010 Accounts Payable System
 21020 000 2001 00 00000 21020 Accounts Payable System
 21030 000 2001 00 00000 21030 Accounts Payable System
 21000 000 2001 00 00000 21000 Accounts Payable System
 21000 000 2020 00 00000 21000 Credit Card Purchases Payable
 50000 000 2001 00 00000 50000 Accounts Payable System
 52000 000 2001 00 00000 52000 Accounts Payable System
 Government Activities

70000 000 2001 00 00000 70000 Accounts Payable System
 70000 000 2020 00 00000 70000 Credit Card Purchases Payable
 70300 000 2001 00 00000 70300 Accounts Payable System Generator Project
 76000 000 2001 00 00000 76000 Accounts Payable System
 76000 000 2020 00 00000 76000 Credit Card Purchases Payable
 76000 000 2320 00 00000 76000 Miscellaneous Payable
 78000 000 2001 00 00000 78000 Accounts Payable System
 78000 000 2020 00 00000 78000 Credit Card Purchases Payable
 74000 000 2001 00 00000 74000 Accounts Payable System
 74000 000 2020 00 00000 74000 Credit Card Purchases Payable
 74010 000 2001 00 00000 74010 Accounts Payable System
 74020 000 2001 00 00000 74020 Accounts Payable System
 74030 000 2001 00 00000 74030 Accounts Payable System
 74310 000 2001 00 00000 74310 Accounts Payable System
 74320 000 2001 00 00000 74320 Accounts Payable System
 72000 000 2001 00 00000 72000 Accounts Payable System
 72000 000 2020 00 00000 72000 Credit Card Purchases Payable
 72300 000 2001 00 00000 72300 Accounts Payable System
 ENTFS Enterprise Funds

6001 Accrued payroll, vacation and payroll withholdings

14000 000 2401 00 00000 14000 Accrued Vacation & Taxes Payable

 11000 000 2205 00 00000 11000 Life Insurance Payable
 11000 000 2210 00 00000 11000 Employee Health Benefit Payable
 11000 000 2211 00 00000 11000 AFLAC Insurance Deduction Payable
 Government Activities

70000 000 2401 00 00000 70000 Accrued Vacation & Taxes Payable
 76000 000 2401 00 00000 76000 Accrued Vacation & Taxes Payable
 78000 000 2401 00 00000 78000 Accrued Vacation & Taxes Payable
 74000 000 2401 00 00000 74000 Accrued Vacation & Taxes Payable
 72000 000 2401 00 00000 72000 Accrued Vacation & Taxes Payable
 ENTFS Enterprise Funds

6003 Customer utility deposits

70000 000 2602 00 00000 70000 Refundable Meter Deposits
 70000 000 2603 00 00000 70000 Energy Assistance Program Deposits
 72000 000 2601 00 00000 72000 Refundable Utility Deposits
 ENTFS Enterprise Funds

6004 Accrued interest payable

76000 000 2351 00 00000 76000 Accrued Interest Payable
 72000 000 2351 00 00000 72000 Accrued Interest Payable
 ENTFS Enterprise Funds

6700 Deferred revenue

11219 000 2003 00 00000 11219 Deferred Revenue
 11219 000 2003 00 32022 11219 Deferred Revenue COVID 19 Public Safety
 11000 000 2003 00 00000 11000 Deferred Revenue
 11000 000 2004 00 00000 11000 Prepaid Property Taxes
 11000 000 2005 00 00000 11000 Deferred Property Tax Revenue
 11180 000 2003 00 00000 11180 Deferred Revenue
 11160 000 2003 00 00000 11160 Deferred Revenue
 21010 000 2003 00 00000 21010 Deferred Revenue
 50000 000 2003 00 00000 50000 Deferred Revenue
 52000 000 2003 00 00000 52000 Deferred Revenue
 80070 000 2003 00 00000 80070 Deferred Revenue
 Government Activities

 74000 000 2003 00 00000 74000 Deferred Revenue
 74010 000 2604 00 00000 74010 Harbor Waitlist Deposits
 74030 000 2605 00 00000 74030 Marine Service Center Boatyard Lift Deposits
 ENTFS Enterprise Funds

6800 Deferred Inflow for Pensions

70000 000 2422 00 00000 70000 Deferred Inflow for Pensions
 76000 000 2422 00 00000 76000 Deferred Inflow for Pensions
 78000 000 2422 00 00000 78000 Deferred Inflow for Pensions
 74000 000 2422 00 00000 74000 Deferred Inflow for Pensions
 72000 000 2422 00 00000 72000 Deferred Inflow for Pensions
 ENTFS Enterprise Funds

6801 Deferred Inflows of Resources OPEB

70000 000 2423 00 00000 70000 Deferred Inflows of Resources - OPEB
 76000 000 2423 00 00000 76000 Deferred Inflows of Resources - OPEB
 78000 000 2423 00 00000 78000 Deferred Inflows of Resources - OPEB
 74000 000 2423 00 00000 74000 Deferred Inflows of Resources - OPEB
 72000 000 2423 00 00000 72000 Deferred Inflows of Resources - OPEB

ENTFS Enterprise Funds

7900 Equity

13000 000 2101 00 00000 13000 GO Bond Investment in GFA
 13000 000 2102 00 00000 13000 State & Federal Investment in GFA
 13000 000 2103 00 00000 13000 General Fund Investment in GFA
 13000 000 2104 00 00000 13000 FRS Investment in Plant
 13000 000 2111 00 00000 13000 School District General Revenue
 13000 000 2112 00 00000 13000 Local Contributions
 13000 000 2113 00 00000 13000 Capital Project Funds
 13000 000 2114 00 00000 13000 State Grant
 13000 000 2115 00 00000 13000 FRS Investment in GFA
 13000 000 2116 00 00000 13000 Lease Financing

GENERAL FIXED ASSETS

25000 000 3000 00 00000 25000 Net Assets Secure Rural Schools
 20000 000 3000 00 00000 20000 Net Assets Permanent
 11000 000 3000 00 00000 11000 Net Assets General Fund
 11110 000 3000 00 00000 11110 Net Assets Borough Organization
 11120 000 3000 00 00000 11120 Net Assets
 11140 000 3000 00 00000 11140 Net Assets LEPC
 11180 000 3000 00 00000 11180 Net Assets
 11210 000 3000 00 00000 11210 Net Assets
 12000 000 3000 00 00000 12000 Net Assets
 22000 000 3000 00 00000 22000 Net Assets Sales Tax
 22010 000 3000 00 00000 22010 Net Assets
 22030 000 3000 00 00000 22030 Net Assets
 16000 000 3000 00 00000 16000 Net Assets Debt Service
 16020 000 3000 00 00000 16020 Net Assets
 28000 000 3000 00 00000 28000 Net Assets Transient Tax
 28010 000 3000 00 00000 28010 Net Assets
 28020 000 3000 00 00000 28020 Net Assets
 28030 000 3000 00 00000 28030 Net Assets
 24000 000 3000 00 00000 24000 Net Assets Parks & Recreation
 24010 000 3000 00 00000 24010 Net Assets
 24020 000 3000 00 00000 24020 Net Assets
 24030 000 3000 00 00000 24030 Net Assets
 24110 000 3000 00 00000 24110 Net Assets
 24120 000 3000 00 00000 24120 Net Assets
 24300 000 3000 00 00000 24300 Net Assets
 21010 000 3000 00 00000 21010 Net Assets
 21011 000 3000 00 00000 21011 Net Assets
 21012 000 3000 00 00000 21012 Net Assets
 21020 000 3000 00 00000 21020 Net Assets
 21030 000 3000 00 00000 21030 Net Assets
 21300 000 3000 00 00000 21300 Net Assets

21000 000 3000 00 00000 21000 Net Assets Nolan Center
 50000 000 3000 00 00000 50000 Net Assets Residential Land
 50010 000 3000 00 00000 50010 Net Assets
 52000 000 3000 00 00000 52000 Net Assets Commercial Land
 53000 000 3000 00 00000 53000 Net Assets
 80070 000 3000 00 00000 80070 Net Assets
 80080 000 3000 00 00000 80080 Net Assets
 80090 000 3000 00 00000 80090 Net Assets
 80010 000 3000 00 00000 80010 Net Assets
 80020 000 3000 00 00000 80020 Net Assets
 Government Activities

70000 000 2501 00 00000 70000 State & Federal CIA of Construction
 70000 000 2550 00 00000 70000 Accumulated Amortization
 70000 000 3000 00 00000 70000 Net Assets Power
 70000 000 3010 00 00000 70000 Net Investment in Capital Assets
 76000 000 2501 00 00000 76000 State & Federal CIA of Construction
 76000 000 2550 00 00000 76000 Accumulated Amortization
 76000 000 3000 00 00000 76000 Net Assets Wastewater
 76000 000 3010 00 00000 76000 Net Assets
 76000 502 7995 00 00000 76000 Amortization
 76000 503 7995 00 00000 76000 Amortization
 76100 000 3000 00 00000 76100 Net Assets
 76302 000 3000 00 00000 76302 Net Assets
 76101 000 3000 00 00000 76101 Net Assets
 76300 000 3000 00 00000 76300 Net Assets
 78000 000 2501 00 00000 78000 State & Federal CIA of Construction
 78000 000 2550 00 00000 78000 Accumulated Amortization
 78000 000 3000 00 00000 78000 Net Assets Sanitation
 78000 000 3010 00 00000 78000 Net Assets
 78000 603 7995 00 00000 78000 Amortization
 74000 000 2501 00 00000 74000 State & Federal CIA of Construction
 74000 000 2502 00 00000 74000 General Fund CIA of Construction
 74000 000 2550 00 00000 74000 Accumulated Amortization
 74000 000 3000 00 00000 74000 Net Assets Harbors
 74000 000 3010 00 00000 74000 Net Investment in Capital Assets
 74010 000 3000 00 00000 74010 Net Assets
 74010 000 7995 00 00000 74010 Amortization
 74020 000 3000 00 00000 74020 Net Assets
 74020 000 7995 00 00000 74020 Amortization
 74030 000 3000 00 00000 74030 Net Assets
 74030 000 7995 00 00000 74030 Amortization
 74100 000 3000 00 00000 74100 Net Assets
 74110 000 3000 00 00000 74110 Net Assets
 74120 000 3000 00 00000 74120 Net Assets
 74130 000 3000 00 00000 74130 Net Assets
 74300 000 3000 00 00000 74300 Net Assets

74310 000 3000 00 00000 74310 Net Assets
 74320 000 3000 00 00000 74320 Net Assets
 72000 000 2501 00 00000 72000 State & Federal CIA of Construction
 72000 000 2550 00 00000 72000 Accumulated Amortization
 72000 000 3000 00 00000 72000 Net Assets Water
 72000 000 3010 00 00000 72000 Net Assets
 72000 302 7995 00 00000 72000 Amortization
 72300 000 3000 00 00000 72300 Net Assets
 72310 000 3000 00 00000 72310 Net Assets
 72100 000 3000 00 00000 72100 Net Assets
 72110 000 3000 00 00000 72110 Net Assets
 ENTFS Enterprise Funds

8001 Tax Revenues

8001. A Real Property Taxes

11000 000 4010 00 00000 11000 Property Taxes

8001. B Property tax penalties and interest

11000 000 4015 00 00000 11000 Property Tax Penalties & Interest

8001. C Payments in lieu of taxes

11000 000 4030 00 00000 11000 Payment in Lieu of Taxes

8001. D Sales tax and penalties

11000 000 4020 00 00000 11000 Sales Taxes
 11000 000 4025 00 00000 11000 Sales Tax Penalties & Interest
 11000 000 4125 00 00000 11000 Marijuana Tax Revenue
 11000 000 4126 00 00000 11000 Marijuana Tax Penalty & Interest
 22000 000 4020 00 00000 22000 Sales Taxes
 22000 000 4025 00 00000 22000 Sales Tax Penalties & Interest
 22010 000 4020 00 00000 22010 Sales Taxes
 22030 000 4020 00 00000 22030 Sales Taxes
 Government Activities

8001. E Transient tax

28000 000 4080 00 00000 28000 Bed (Transient) Tax
 28000 000 4085 00 00000 28000 Bed Tax Penalties & Interest
 28010 000 4180 10 00000 28010 CPV Excise Share Revenue
 Government Activities

8002 Intergovernmental Revenues

25000 000 4170 40 00000 25000 Secure Rural Schools Revenue
 25000 000 4170 41 00000 25000 Secure Rural Schools Revenue
 11219 000 4599 00 32021 11219 Federal Grant Revenue CARES
 11219 000 4599 00 32022 11219 Federal Grant Revenue Public Safety
 11000 000 4120 10 00000 11000 Liquor Tax Share Revenue
 16000 000 4591 14 00000 16000 State of Alaska Reimbursement
 28010 000 4180 11 00000 28010 CPV Excise Share Revenue
 28030 000 4592 00 00000 28030 Federal Reimbursement
 24300 000 4590 00 00000 24300 State Grant Revenue
 80020 000 4590 11 00000 80020 State Grant Revenue
 Government Activities

74010 000 4190 10 00000 74010 Shared Fisheries Business Tax Revenue
 74010 000 4190 11 00000 74010 Shared Fisheries Business Tax Revenue
 74010 000 4191 10 00000 74010 Raw Fish Tax Revenue Sharing
 74310 000 4590 11 00000 74310 State Grant Revenue
 72000 300 5590 00 00000 72000 State of Alaska Grant Revenue
 72300 000 4590 11 00000 72300 State Grant Revenue
 ENTFS Enterprise Funds

8002. A Jail contract

11000 000 4320 00 00000 11000 Jail Rent Revenue

8002. B Revenue - sharing

11000 000 4110 10 00000 11000 Municipal Assistance Revenue

8002. C Library grants

11150 000 4590 14 00000 11150 State Grant Revenue Library State Grant
 11170 000 4599 42 00000 11170 Federal Grant Revenue IMLS
 11190 000 4595 00 00000 11190 State Grant Revenue CE Grant Library
 Government Activities

8002. E LEPC grant revenue

11140 000 4590 18 00000 11140 State Grant Revenue LEPC

8002. G State PERS relief

11000 000 4101 00 00000 11000 PERS On-behalf Revenue
 24010 000 4101 00 00000 24010 PERS On-behalf Revenue
 21000 000 4101 00 00000 21000 Added by import
 Government Activities

70000 000 4101 00 00000 70000 State of AK PERS Revenue
 70000 200 5036 00 00000 70000 PERS Termination Liability Reimbursement
 76000 000 4101 00 00000 76000 PERS On-behalf Revenue
 78000 000 4101 00 00000 78000 PERS On-behalf Revenue
 74000 000 4101 00 00000 74000 PERS on-Behalf Revenue
 72000 000 4101 00 00000 72000 State of AK PERS Revenue
 ENTFS Enterprise Funds

8002. N Other Grant Revenue

24300 000 4595 00 00000 24300 Miscellaneous Grant Revenue

8003 Charges for services

8003. A Cemetery services

11000 000 4330 00 00000 11000 Cemetery Services
 11000 026 4330 00 00000 11000 Cemetery Services
 Government Activities

8003. B Police services

11000 000 4402 00 00000 11000 Police Services
 11000 000 4403 00 00000 11000 DMV Services
 Government Activities

8003. C 911 surcharge

11000 000 4350 00 00000 11000 911 Surcharge

8003. F User fees

24110 000 4712 00 00000 24110 Fee Assistance

76000 500 5301 00 00000 76000 User Fees
 78000 000 5415 00 00000 78000 Recycle Revenue
 78000 600 5401 00 00000 78000 User Fees
 78000 600 5410 00 00000 78000 Landfill Revenue
 78000 600 5415 00 00000 78000 Recycle Revenue
 ENTFS Enterprise Funds

8003. H Admission

24010 141 4701 00 00000 24010 Admissions/User Fees
 24010 141 4701 11 00000 24010 Pool Admissions/User Fees
 24020 142 4701 00 00000 24020 Admissions/User Fees
 24030 143 4701 00 00000 24030 Admissions/User Fees

24030 143 4702 00 00000 24030 Program Revenues
 24030 143 4716 00 00000 24030 Community Contractor Revenue
 21010 121 4701 00 00000 21010 Admissions/User Fees
 21030 123 4701 00 00000 21030 Admissions/User Fees
 Government Activities

8003. J Concessions

24010 141 4703 00 00000 24010 Sales of Merchandise & Concessions
 21010 121 4703 00 00000 21010 Sales of Merchandise & Concessions
 21030 123 4703 00 00000 21030 Sales of Merchandise & Concessions
 21000 120 4703 00 00000 21000 Sales of Merchandise & Concessions
 Government Activities

8004 Sales and leases

8004. A Court rental

11000 000 4325 00 00000 11000 Court Rent Revenue

8004. B Tideland leases

11000 000 4370 00 00000 11000 Tideland Lease Revenue

8004. D Material sales

11000 000 4380 00 00000 11000 Surplus & Material Sales

70000 200 5034 00 00000 70000 Material Sales
 76000 500 5334 00 00000 76000 Material Sales
 72000 300 5134 00 00000 72000 Material Sales
 ENTFS Enterprise Funds

8004. E Cemetery plot sales

11000 000 4335 00 00000 11000 Cemetery Plot Sales
 11000 026 4335 00 00000 11000 Cemetery Plot Sales
 Government Activities

8004. H Rental revenue

24010 141 4610 00 00000 24010 Deposits Clearing Account
 24010 141 4705 00 00000 24010 Facility Rental
 24010 141 4714 00 00000 24010 Locker Rental
 21020 122 4705 00 00000 21020 Facility Rental
 21020 122 4708 00 00000 21020 Event Revenue
 21030 123 4705 00 00000 21030 Facility Rental

21000 120 4705 00 00000 21000 Facility Rental
Government Activities

8004. I Lease revenue

20000 000 4655 00 00000 20000 Lease Revenue
11000 000 4371 00 00000 11000 Property Lease Revenue
Government Activities

8004. J Land sales

50000 000 4650 00 00000 50000 Land & lot sales
52000 000 4650 00 00000 52000 Land & lot sales
Government Activities

8005 Penalties and late fees

11000 000 4401 00 00000 11000 Fines & Forfeitures

8006 Investment/interest income

20000 000 4550 00 00000 20000 Interest Income
12000 000 4550 00 00000 12000 Interest Income
12000 000 4550 96 00000 12000 Interest Income
24000 000 4550 00 00000 24000 Interest Income
21011 000 4550 00 00000 21011 Interest Income
21012 000 4550 00 00000 21012 Interest Income
50000 000 4550 00 00000 50000 Interest Income
52000 000 4550 00 00000 52000 Interest Income
Government Activities

76000 500 5550 00 00000 76000 Interest Revenue
76100 000 5550 00 00000 76100 Interest Revenue
76101 000 5550 00 00000 76101 Interest Revenue
74010 000 5550 00 00000 74010 Interest Revenue
74100 000 4550 00 00000 74100 Interest Income
74100 000 5550 00 00000 74100 Interest Revenue
74110 000 5550 00 00000 74110 Interest Revenue
74120 000 4550 00 00000 74120 Interest Income
74120 000 5550 00 00000 74120 Interest Revenue
72000 300 5550 00 00000 72000 Interest Revenue
72100 000 5550 00 00000 72100 Interest Revenue
ENTFS Enterprise Funds

8006B Investment Fees

20000 000 7519 00 00000 20000 Professional Services Contractual

8007 Donations and contributions

21020 122 4912 00 00000 21020 Transfer from Investments
 21000 120 4912 00 00000 21000 Transfer from Investments
 21000 125 4912 00 00000 21000 Transfer from Investments
 Government Activities

8007J1 SEAPA dividend

70000 200 5035 00 00000 70000 SEAPA Rebate

8016 Rental revenue

70000 200 5030 00 00000 70000 Equipment Rental
 70000 200 5031 00 00000 70000 Pole Rental
 ENTFS Enterprise Funds

8020 Other revenues

11120 000 4651 00 00000 11120 Recovered foreclosure costs
 11180 000 4690 00 00000 11180 Donations Summer Reading Program
 24040 144 4602 00 00000 24040 Miscellaneous Reimbursement
 24120 000 4690 00 00000 24120 Donations
 21010 121 4690 00 00000 21010 Donations
 Government Activities

8020. A Advertising & promotion

28000 000 4606 00 00000 28000 Ad Revenue

8020. C Licenses and permits

11000 000 4360 00 00000 11000 Building Permits
 11000 000 4404 00 00000 11000 Misc. Animal Control Revenues
 11000 000 4405 00 00000 11000 Dog Licenses
 Government Activities

8020. E Copies

11000 000 4605 00 00000 11000 Copier Revenues

8020. G Miscellaneous

11000 000 4095 00 00000 11000 Wrangell Medical Center Legacy Revenues
 11000 000 4365 00 00000 11000 Planning & Zoning Permit Revenue
 11000 000 4407 00 00000 11000 Postage Reimbursement

11000 000 4600 00 00000 11000 Miscellaneous Revenues
 11000 000 4601 00 00000 11000 Insufficient Funds Fees Collected
 11000 000 4602 00 00000 11000 Miscellaneous Reimbursement
 11000 000 4604 00 00000 11000 Miscellaneous Library Revenues
 11125 000 4095 00 00000 11125 Hospital Legacy Fund Wrangell Medical Center Legac
 22010 000 4602 00 00000 22010 Miscellaneous Reimbursement
 Government Activities

8020. J Late fees

70000 200 5032 00 00000 70000 Late Fees

8101 Operating revenues

8101. A Residential

70000 200 5010 00 00000 70000 Residential KWH Sales

8101. B Commercial

70000 200 5011 00 00000 70000 Small Commercial KWH Sales

70000 200 5012 00 00000 70000 Large Commercial KWH Sales

ENTFS Enterprise Funds

8101. E Fuel Surcharge

70000 200 5015 00 00000 70000 Fuel Surcharge

8101. F Labor Revenues

70000 200 5018 00 00000 70000 Labor Charges

8101. H Other reveeneues

70000 200 5020 00 00000 70000 Electric fees & permits

70000 200 5022 00 00000 70000 Service Charges

70000 200 5029 00 00000 70000 Write-offs Collected at City Hall

ENTFS Enterprise Funds

8101. I

76000 500 5318 00 00000 76000 Connection Fees (Labor)

8101. J Municipal Dock

8101. J. 1 Storage

74020 000 5240 00 00000 74020 Storage

8101. J. 3 Wharfage

74020 000 5241 00 00000 74020 Wharfage

8101. J. 4 Dockage

74020 000 5242 00 00000 74020 Dockage

74020 000 5249 00 00000 74020 Port Miscellaneous Revenue

ENTFS Enterprise Funds

8101. J. 5 Port development fees

74020 000 5243 00 00000 74020 Port Development Fees

74030 000 5243 00 00000 74030 Port Development Fees

ENTFS Enterprise Funds

8101. K Small Boat Harbor

8101. K. 1 Stall rental and transient fees

74010 000 5200 00 00000 74010 Stall Rent

74010 000 5201 00 00000 74010 Meyers Chuck Moorage

74010 000 5202 00 00000 74010 Transient Moorage

74010 000 5203 00 00000 74010 Transient Electrical Fees

74010 000 5204 00 00000 74010 Hoist Revenue

74010 000 5205 00 00000 74010 Boat Launch Fees

74010 000 5207 00 00000 74010 Harbor Garbage Charges

74010 000 5208 00 00000 74010 Wait List Deposit

74010 400 5202 00 00000 74010 Transient Moorage

74020 000 5246 00 00000 74020 Garbage Charges

74030 000 5251 00 00000 74030 Environmental Fees

74030 000 5257 00 00000 74030 Cruise Water Connection

74030 000 5259 00 00000 74030 Mobile Boat Lift Deposit

ENTFS Enterprise Funds

8101. K. 2 Penalties and late fees

74010 000 5210 00 00000 74010 Penalties & Late Fees

8101. K. 3 Other Revenues

74010 000 5221 00 00000 74010 Harbor Miscellaneous

74010 000 5224 00 00000 74010 Labor Charges

74010 000 7860 00 00000 74010 Derelict vessel disposal

74020 000 5224 00 00000 74020 Labor Charges

ENTFS Enterprise Funds

8101. K. 4 Materials Sales

74010 000 5234 00 00000 74010 Material Sales

8101. L Travel lift

8101. L. 1 Lift fees

74030 000 5250 00 00000 74030 Round-trip Travel Lift Fees

8101. L. 2 Storage fees

74010 000 5240 00 00000 74010 Storage

74030 000 5224 00 00000 74030 Labor Charges

74030 000 5253 00 00000 74030 Long-term Storage

74030 000 5254 00 00000 74030 Work-area Storage

74030 000 5256 00 00000 74030 Yard Leases

ENTFS Enterprise Funds

8101. L. 4 Other Revenues

74030 000 5255 00 00000 74030 Electric Revenue

8101G Water Sales

72000 300 5110 00 00000 72000 Water Sales

8101H Labor Charges

72000 300 5118 00 00000 72000 Labor Charges

8201A Finance, Personnel services

11000 003 6001 00 00000 11000 Salaries

11000 003 6002 00 00000 11000 Temporary Hourly Wages

11000 003 6005 00 00000 11000 Overtime

11000 003 6010 00 00000 11000 Vacation expense

11000 003 6100 00 00000 11000 Personnel Benefits

11000 003 6101 00 00000 11000 Employer Tax

11000 003 6102 00 00000 11000 PERS Retirement

11000 003 6103 00 00000 11000 SBS

11000 003 6210 00 00000 11000 Employee Health Benefits

11000 003 6211 00 00000 11000 Deductible Reimbursement Expense

11000 003 6220 00 00000 11000 Life Insurance

11000 003 6222 00 00000 11000 Workers Compensation

11000 003 6900 00 00000 11000 Finance Contra Acct COVID
Government Activities

8201B Finance, Contractual services

11000 003 7006 00 00000 11000 Computer Software, Programming & Licensing
11000 003 7009 00 00000 11000 Equipment Repair & Maintenance
11000 003 7011 00 00000 11000 Equipment Rental Expense
11000 003 7199 00 00000 11000 Cash Over/Short
11000 003 7501 00 00000 11000 Utilities
11000 003 7502 00 00000 11000 Phone/Internet
11000 003 7503 00 00000 11000 Information Technology
11000 003 7505 00 00000 11000 Travel
11000 003 7508 00 00000 11000 Insurance
11000 003 7509 00 00000 11000 Bank & Credit Card Fees
11000 003 7519 00 00000 11000 Professional Services Contractual
11000 003 7540 00 00000 11000 Auditing Services
11000 003 7550 00 00000 11000 Property Assessment Services
11000 003 7560 00 00000 11000 Financial Services Contractual
11000 003 7562 00 00000 11000 Penalties & Interest
11120 000 7520 00 00000 11120 Attorney, Retainer
11125 000 7508 00 00000 11125 Hospital Legacy Fund Insurance
12000 000 7519 00 00000 12000 Professional Services
21010 121 7577 00 00000 21010 Asset Preservation & Management
Government Activities

8201C Finance, Commodities

11000 003 7001 00 00000 11000 Materials & Supplies
11000 003 7002 00 00000 11000 Facility Repair & Maintenance
11000 003 7003 00 00000 11000 Custodial Supplies
11000 003 7004 00 00000 11000 Postage & Shipping
11000 003 7005 00 00000 11000 Computer Repair & Maintenance
11000 003 7008 00 00000 11000 Non-capital Equipment
11000 003 7506 00 00000 11000 Publications & Advertising
11000 003 7507 00 00000 11000 Finance Memberships & Dues
11000 003 7629 00 00000 11000 Charges from Capital Facilities
11000 003 7900 00 00000 11000 Capital Expenditures
Government Activities

8201H Finance, Other

11000 003 7980 00 00000 11000 Bad Debt Expense

8201I Finance, Charges to other depts.

11000 003 7603 00 00000 11000 Charges from Finance

8205A Administration and council, Personnel services

11000 001 6001 00 00000 11000 Salaries & Wages
 11000 001 6010 00 00000 11000 Vacation expense
 11000 001 6101 00 00000 11000 Employer Tax
 11000 001 6102 00 00000 11000 PERS Retirement
 11000 001 6103 00 00000 11000 SBS
 11000 001 6104 00 00000 11000 457 Retirement Expense
 11000 001 6210 00 00000 11000 Employee Health Benefits
 11000 001 6211 00 00000 11000 Deductible Reimbursement Expense
 11000 001 6220 00 00000 11000 Life Insurance
 11000 001 6222 00 00000 11000 Workers Compensation
 11000 001 6900 00 00000 11000 Borough Administration Contra Acct COVID
 Government Activities

8205B Administration and council, Contractual services

11000 001 7502 00 00000 11000 Phone/Internet
 11000 001 7503 00 00000 11000 Information Technology
 11000 001 7505 00 00000 11000 Travel
 11000 001 7506 00 00000 11000 Publications & Advertising
 11000 001 7519 00 00000 11000 Professional Services Contractual
 11000 001 7520 00 00000 11000 Attorney, Retainer
 11000 001 7521 00 00000 11000 Attorney, Misc. outside retainer
 11000 001 7523 00 00000 11000 Legal Services Contractual
 11000 001 7524 00 00000 11000 Wrangell Medical Center Legacy
 11000 001 7530 00 00000 11000 Lobbying
 11000 001 7570 00 00000 11000 Tourism Industry Expenses
 11000 001 7900 00 00000 11000 Capital Expenditures
 Government Activities

8205C Administration and council, Commodities

11000 001 7001 00 00000 11000 Materials & Supplies
 11000 001 7507 00 00000 11000 Memberships & Dues
 Government Activities

8205E Administration and council, Insurance

11000 001 7508 00 00000 11000 Insurance

8205F Administration and council, Advertising

11000 001 7576 00 00000 11000 Promotional

8206A Clerk and Assembly, Personnel Services

11000 002 6001 00 00000 11000 Salaries & Wages
 11000 002 6002 00 00000 11000 Temporary Wages
 11000 002 6005 00 00000 11000 Overtime
 11000 002 6010 00 00000 11000 Vacation expense
 11000 002 6101 00 00000 11000 Employer Tax
 11000 002 6102 00 00000 11000 PERS Retirement
 11000 002 6103 00 00000 11000 SBS
 11000 002 6210 00 00000 11000 Employee Health Benefits
 11000 002 6220 00 00000 11000 Life Insurance
 11000 002 6222 00 00000 11000 Workers Compensation
 Government Activities

8206B Clerk and Assembly, Contractual Services

11000 002 7502 00 00000 11000 Phone/Internet
 11000 002 7503 00 00000 11000 Information Technology
 11000 002 7505 00 00000 11000 Travel
 11000 002 7571 00 00000 11000 Recording fees
 Government Activities

8206C Clerk and Assembly, Materials and Supplies

11000 002 7001 00 00000 11000 Materials & Supplies
 11000 002 7008 00 00000 11000 Non-capital Equipment
 11000 002 7506 00 00000 11000 Publications & Advertising
 11000 002 7507 00 00000 11000 Memberships & Dues
 11000 002 7572 00 00000 11000 Records preservation
 11000 002 7573 00 00000 11000 Election Expenses & Supplies
 11000 002 7574 00 00000 11000 Municipal code republishing
 Government Activities

8210**8210A Fire department, Personnel services**

11000 012 6001 00 00000 11000 Salaries & Wages
 11000 012 6002 00 00000 11000 Temporary Wages
 11000 012 6005 00 00000 11000 Overtime
 11000 012 6010 00 00000 11000 Vacation expense
 11000 012 6101 00 00000 11000 Employer Tax
 11000 012 6102 00 00000 11000 PERS Retirement
 11000 012 6103 00 00000 11000 SBS
 11000 012 6210 00 00000 11000 Employee Health Benefits
 11000 012 6211 00 00000 11000 Deductible Reimbursement Expense
 11000 012 6220 00 00000 11000 Life Insurance
 11000 012 6222 00 00000 11000 Workers Compensation

11000 012 7112 00 00000 11000 Contribution for Fire Calls
Government Activities

8210B Fire department, Contractual Services

11000 012 7110 00 00000 11000 Fire Prevention & Education
11000 012 7502 00 00000 11000 Phone/Internet
11000 012 7503 00 00000 11000 Information Technology
11000 012 7505 00 00000 11000 Travel
11000 012 7508 00 00000 11000 Insurance
11000 012 7629 00 00000 11000 Fire Charges from Capital Facilities
11000 012 7900 00 00000 11000 Capital Expenditures
Government Activities

8210C Fire department, Commodities

11000 012 7001 00 00000 11000 Materials & Supplies
11000 012 7008 00 00000 11000 Non-capital Equipment
11000 012 7009 00 00000 11000 Equipment Repair & Maintenance
11000 012 7010 00 00000 11000 Vehicle Maintenance
11000 012 7100 00 00000 11000 Uniform, gear & clothing allowance
11000 012 7113 00 00000 11000 Fire Substation Expenses
11000 012 7501 00 00000 11000 Utilities
11000 012 7590 00 00000 11000 Grant Expenditures
11000 012 7622 00 00000 11000 Charges from Garage
11140 000 7001 00 00000 11140 Materials & Supplies
11140 000 7590 00 00000 11140 Grant Expenditures
Government Activities

8215A Police department, Personnel services

11000 013 6001 00 00000 11000 Salaries & Wages
11000 013 6002 00 00000 11000 Temporary Wages
11000 013 6005 00 00000 11000 Overtime
11000 013 6010 00 00000 11000 Vacation expense
11000 013 6101 00 00000 11000 Employer Tax
11000 013 6102 00 00000 11000 PERS Retirement
11000 013 6103 00 00000 11000 SBS
11000 013 6210 00 00000 11000 Employee Health Benefits
11000 013 6220 00 00000 11000 Life Insurance
11000 013 6222 00 00000 11000 Workers Compensation
11000 013 6225 00 00000 11000 Police Recruitment
11000 013 7102 00 00000 11000 Gear & Uniform Allowance/Expenses
Government Activities

8215B Police department, Contractual services

11000 013 7105 00 00000 11000 Animal Control Expenses
 11000 013 7502 00 00000 11000 Phone/Internet
 11000 013 7503 00 00000 11000 Information Technology
 11000 013 7505 00 00000 11000 Travel
 11000 013 7508 00 00000 11000 Insurance
 11000 013 7513 00 00000 11000 Training
 11000 013 7519 00 00000 11000 Police Professional Services Contractual
 11000 013 7701 00 00000 11000 State of Alaska Share of DMV Services
 11000 013 7702 00 00000 11000 State of Alaska Share of Citations
 11000 013 7900 00 00000 11000 Capital Expenditures
 Government Activities

8215C Police department, Commodities

11000 013 7001 00 00000 11000 Materials & Supplies
 11000 013 7004 00 00000 11000 Postage & Shipping
 11000 013 7005 00 00000 11000 Computer Repair & Maintenance
 11000 013 7009 00 00000 11000 Equipment Repair & Maintenance
 11000 013 7010 00 00000 11000 Vehicle Maintenance
 11000 013 7012 00 00000 11000 Boat Maintenance & Repair
 11000 013 7103 00 00000 11000 Ammunition
 11000 013 7104 00 00000 11000 Special Investigations
 11000 013 7506 00 00000 11000 Publications & Advertising
 11000 013 7507 00 00000 11000 Memberships & Dues
 11000 013 7515 00 00000 11000 Permits, Inspections, Compliance
 11000 013 7622 00 00000 11000 Charges from Garage
 Government Activities

8220A Corrections, Personnel services

11000 014 6001 00 00000 11000 Salaries & Wages
 11000 014 6005 00 00000 11000 Overtime
 11000 014 6010 00 00000 11000 Vacation expense
 11000 014 6101 00 00000 11000 Employer Tax
 11000 014 6102 00 00000 11000 PERS Retirement
 11000 014 6103 00 00000 11000 SBS
 11000 014 6210 00 00000 11000 Employee Health Benefits
 11000 014 6220 00 00000 11000 Life Insurance
 11000 014 6222 00 00000 11000 Workers Compensation
 11000 014 6900 00 00000 11000 Corrections & Dispatch Contra Acct COVID
 Government Activities

8220B Corrections, Contractual services

11000 014 7502 00 00000 11000 Phone/Internet
 11000 014 7505 00 00000 11000 Travel
 Government Activities

8220C Corrections, Commodities

11000 000 4406 00 00000 11000 Reimbursement of Prisoner Costs
 11000 014 7001 00 00000 11000 Materials & Supplies
 11000 014 7106 00 00000 11000 Prisoner Meals
 Government Activities

8225A Public safety, Personnel services

11000 015 6001 00 00000 11000 Salaries & Wages
 11000 015 6002 00 00000 11000 Temporary Wages
 11000 015 6101 00 00000 11000 Employer Tax
 11000 015 6102 00 00000 11000 PERS Retirement
 11000 015 6103 00 00000 11000 SBS
 11000 015 6210 00 00000 11000 Employee Health Benefits
 11000 015 6220 00 00000 11000 Life Insurance
 11000 015 6222 00 00000 11000 Workers Compensation
 Government Activities

8225B Public safety, Contractual services

11000 015 7501 00 00000 11000 Utilities
 11000 015 7502 00 00000 11000 Phone/Internet
 11000 015 7508 00 00000 11000 Insurance
 11000 015 7510 00 00000 11000 Engineering
 11000 015 7621 00 00000 11000 Public Works Labor Charges
 Government Activities

8225C Public safety, Commodities

11000 015 7001 00 00000 11000 Materials & Supplies
 11000 015 7002 00 00000 11000 Facility Repair & Maintenance
 11000 015 7003 00 00000 11000 Custodial Supplies
 11000 015 7010 00 00000 11000 Vehicle Maintenance & Repair
 11000 015 7629 00 00000 11000 Charges from Capital Facilities
 11000 015 7900 00 00000 11000 Capital Expenditures
 11300 015 7900 00 11002 11300 Capital Project - Gen FUnd Public Safety Building
 11990 000 7001 00 20003 11990 Materials & Supplies
 Government Activities

8231**8231A Garage, Personnel services**

11000 022 6001 00 00000 11000 Salaries & Wages
 11000 022 6005 00 00000 11000 Overtime

11000 022 6010 00 00000 11000 Vacation expense
 11000 022 6101 00 00000 11000 Employer Tax
 11000 022 6102 00 00000 11000 PERS Retirement
 11000 022 6103 00 00000 11000 SBS
 11000 022 6210 00 00000 11000 Employee Health Benefits
 11000 022 6211 00 00000 11000 Deductible Reimbursement Expense
 11000 022 6220 00 00000 11000 Life Insurance
 11000 022 6222 00 00000 11000 Workers Compensation
 Government Activities

8231B Garage, Contractual services

11000 022 7006 00 00000 11000 Software Programming & Licensing
 11000 022 7010 00 00000 11000 Vehicle Maintenance
 11000 022 7501 00 00000 11000 Utilities
 11000 022 7502 00 00000 11000 Phone/Internet
 11000 022 7503 00 00000 11000 Information Technology
 11000 022 7505 00 00000 11000 Travel
 11000 022 7508 00 00000 11000 Insurance
 11000 022 7519 00 00000 11000 Professional Services Contractual
 11000 022 7621 00 00000 11000 Public Works Labor Charges
 Government Activities

8231C Garage, Commodities

11000 022 7001 00 00000 11000 Materials & Supplies
 11000 022 7002 00 00000 11000 Facility Repair & Maintenance
 11000 022 7015 00 00000 11000 Fuel - Automotive
 11000 022 7017 00 00000 11000 Fuel - Heating
 11000 022 7018 00 00000 11000 Miscellaneous Tools
 11000 022 7100 00 00000 11000 Clothing & Gear
 11000 022 7515 00 00000 11000 Health & Safety Permits, Inspections, Compliance
 11000 022 7629 00 00000 11000 Charges from Capital Facilities
 11000 022 7900 00 00000 11000 Capital Expenditures
 21000 125 7621 00 00000 21000 Public Works Labor Charges
 Government Activities

8231I Garage, Charges to other depts.

11000 022 7622 00 00000 11000 Charges from Garage

8232 Public works

8232A Public works, Personnel services

11000 021 6001 00 00000 11000 Salaries & Wages
 11000 021 6002 00 00000 11000 Temporary Wages

11000 021 6005 00 00000 11000 Overtime
 11000 021 6010 00 00000 11000 Vacation expense
 11000 021 6101 00 00000 11000 Employer Tax
 11000 021 6102 00 00000 11000 PERS Retirement
 11000 021 6103 00 00000 11000 SBS
 11000 021 6210 00 00000 11000 Employee Health Benefits
 11000 021 6211 00 00000 11000 Deductible Reimbursement Expense
 11000 021 6220 00 00000 11000 Life Insurance
 11000 021 6222 00 00000 11000 Workers Compensation
 11000 021 6224 00 00000 11000 Unemployment
 11000 021 7100 00 00000 11000 Uniform, gear & clothing allowance
 11000 029 6001 00 00000 11000 Salaries & Wages
 11000 029 6002 00 00000 11000 Temporary Wages
 11000 029 6005 00 00000 11000 Overtime
 11000 029 6010 00 00000 11000 Vacation expense
 11000 029 6101 00 00000 11000 Employer Tax
 11000 029 6102 00 00000 11000 PERS Retirement
 11000 029 6103 00 00000 11000 SBS
 11000 029 6210 00 00000 11000 Health Insurance Premiums
 11000 029 6211 00 00000 11000 Deductible Reimbursement Expense
 11000 029 6220 00 00000 11000 Life Insurance
 11000 029 6222 00 00000 11000 Workers Compensation
 11000 029 6224 00 00000 11000 Unemployment
 11000 029 7622 00 00000 11000 Charges from Garage
 Government Activities

8232B Public works, Contractual services

11000 021 7010 00 00000 11000 Vehicle Maintenance
 11000 021 7502 00 00000 11000 Phone/Internet
 11000 021 7503 00 00000 11000 Information Technology
 11000 021 7505 00 00000 11000 Travel
 11000 021 7506 00 00000 11000 Publications & Advertising
 11000 021 7508 00 00000 11000 Insurance
 11000 029 7501 00 00000 11000 Utilities
 11000 029 7502 00 00000 11000 Phone/Internet
 11000 029 7503 00 00000 11000 Information Technology
 11000 029 7505 00 00000 11000 Travel
 11000 029 7506 00 00000 11000 Publications & Advertising
 11000 029 7508 00 00000 11000 Insurance
 11000 029 7508 82 00000 11000 Insurance Property
 11000 029 7519 00 00000 11000 Professional Services
 Government Activities

8232C Public works, Commodities

11000 021 7001 00 00000 11000 Materials & Supplies

11000 021 7002 00 00000 11000 Facility Repair & Maintenance
 11000 021 7018 00 00000 11000 Miscellaneous Tools
 11000 021 7515 00 00000 11000 Permits, Inspections & Compliance
 11000 021 7519 00 00000 11000 Professional Services PW
 11000 021 7629 00 00000 11000 Charges from Capital Facilities
 11000 021 7900 00 00000 11000 Capital Expenditures
 11000 029 7001 00 00000 11000 Materials & Supplies
 11000 029 7002 00 00000 11000 Facility Repair & Maintenance
 11000 029 7010 00 00000 11000 Vehicle Maintenance & Repair
 11000 029 7018 00 00000 11000 Miscellaneous Tools
 11000 029 7100 00 00000 11000 Clothing & Gear
 11000 029 7629 00 00000 11000 Charges from Capital Facilities
 11000 029 7900 00 00000 11000 Capital Expenditures
 Government Activities

8232I Public works, Charges to other depts.

11000 021 7621 00 00000 11000 Public Works Labor Charges

8233

8233A Streets, Personnel services

11000 024 6001 00 64003 11000 Streets Salaries & Wages Snow Removal
 11000 024 6002 00 64003 11000 Streets Temporary Wages Snow Removal
 11000 024 6005 00 64003 11000 Streets Overtime Snow Removal
 11000 024 6010 00 64003 11000 Streets Vacation expense Snow Removal
 11000 024 6101 00 00000 11000 Streets Employer Tax
 11000 024 6101 00 64003 11000 Streets Employer Tax Snow Removal
 11000 024 6102 00 00000 11000 Streets PERS Retirement
 11000 024 6103 00 00000 11000 Streets SBS
 11000 024 6103 00 64003 11000 Streets SBS Snow Removal
 11000 024 6210 00 64003 11000 Streets Health Insurance Premiums Snow Removal
 11000 024 6220 00 64003 11000 Streets Life Insurance Snow Removal
 11000 024 6222 00 64003 11000 Streets Workers Compensation Snow Removal
 11000 024 7010 00 00000 11000 Vehicle Maintenance
 11000 024 7622 00 00000 11000 Charges from Garage
 Government Activities

8233B Streets, Contractual services

11000 024 7011 00 00000 11000 Equipment Rental Expense
 11000 024 7033 00 00000 11000 Street lighting
 11000 024 7034 00 00000 11000 Crushed rock expenses
 11000 024 7501 00 00000 11000 Utilities
 11000 024 7621 00 00000 11000 Public Works Labor Charges
 Government Activities

78000 603 7011 00 00000 78000 Equipment Rental Expense

8233C Streets, Commodities

11000 024 7001 00 00000 11000 Materials & Supplies
 11000 024 7009 00 00000 11000 Equipment Repair & Maintenance
 11000 024 7030 00 00000 11000 Maintenance Materials & Supplies
 11000 024 7031 00 00000 11000 Winter Street Maintenance
 11000 024 7629 00 00000 11000 Charges from Capital Facilities
 Government Activities

8234A General, Personnel services

24000 140 6210 00 00000 24000 Parks & Recreation Fund Parks & Recreation Health
 24000 140 6211 00 00000 24000 Deductible Reimbursement Expense
 24000 140 6224 00 00000 24000 Parks & Recreation Fund Parks & Recreation Unemplo
 24000 140 6900 00 00000 24000 Parks & Recreation Fund Parks & Recreation Contra
 Government Activities

8234B General, Contractual services

24000 140 7503 00 00000 24000 Information Technology
 24000 140 7505 00 00000 24000 Travel
 24000 140 7509 00 00000 24000 Credit card processing & bank fees
 24000 140 7519 00 00000 24000 Parks & Recreation Fund Parks & Recreation Profess
 Government Activities

8234C General, Commodities

24000 140 7001 00 00000 24000 Materials & Supplies
 24000 140 7506 00 00000 24000 Publications & Advertising
 24000 140 7515 00 00000 24000 Health & Safety Permits, Inspections, Compliance
 24300 000 7900 00 00000 24300 Capital Expenditures
 Government Activities

8235A Parks, Personnel services

24020 142 6002 00 00000 24020 Temporary Wages
 24020 142 6005 00 00000 24020 Overtime
 24020 142 6010 00 00000 24020 Parks Vacation expense
 24020 142 6101 00 00000 24020 Employer Tax
 24020 142 6222 00 00000 24020 Workers Compensation
 24020 142 6224 00 00000 24020 Unemployment
 24020 142 7621 00 00000 24020 Public Works Labor Charges
 Government Activities

8235B Parks, Contractual services

24000 000 7509 00 00000 24000 Parks & Recreation Fund Credit card processing & b

24020 142 7501 00 00000 24020 Utilities

24020 142 7505 00 00000 24020 Travel & Training

24020 142 7508 00 00000 24020 Insurance

24030 143 7505 00 00000 24030 Travel & Training

Government Activities

8235C Parks, Commodities

24020 142 7001 00 00000 24020 Materials & Supplies

24020 142 7002 00 00000 24020 Facility Repair & Maintenance

24020 142 7008 00 00000 24020 Non-capital Equipment

24020 142 7009 00 00000 24020 Equipment Repair & Maintenance

24020 142 7010 00 00000 24020 Vehicle Maintenance

24020 142 7100 00 00000 24020 Uniform, gear & clothing allowance

24020 142 7506 00 00000 24020 Publications & Advertising

24020 142 7622 00 00000 24020 Charges from Garage

24020 142 7629 00 00000 24020 Charges from Capital Facilities

Government Activities

8240A Library, Personnel services

11000 034 6001 00 00000 11000 Salaries & Wages

11000 034 6002 00 00000 11000 Temporary Wages

11000 034 6010 00 00000 11000 Vacation expense

11000 034 6101 00 00000 11000 Employer Tax

11000 034 6102 00 00000 11000 PERS Retirement

11000 034 6103 00 00000 11000 SBS

11000 034 6210 00 00000 11000 Employee Health Benefits

11000 034 6220 00 00000 11000 Life Insurance

11000 034 6222 00 00000 11000 Workers Compensation

Government Activities

8240B Library, Contractual services

11000 034 7501 00 00000 11000 Utilities

11000 034 7502 00 00000 11000 Phone/Internet

11000 034 7508 00 00000 11000 Insurance

11000 034 7621 00 00000 11000 Public Works Labor Charges

11170 000 7505 00 00000 11170 Travel & Training

Government Activities

8240C Library, Commodities

11000 034 7001 00 00000 11000 Materials & Supplies

11000 034 7002 00 00000 11000 Facility Repair & Maintenance
 11000 034 7003 00 00000 11000 Custodial Supplies
 11000 034 7004 00 00000 11000 Postage & Shipping
 11000 034 7005 00 00000 11000 Computer Repair & Maintenance
 11000 034 7120 00 00000 11000 Library Books
 11000 034 7503 00 00000 11000 Information Technology
 11000 034 7629 00 00000 11000 Charges from Capital Facilities
 11150 000 7120 00 00000 11150 Library Books
 11170 000 7000 00 00000 11170 Expenditures
 11170 000 7001 00 00000 11170 Materials & Supplies
 11170 000 7004 00 00000 11170 Postage & Shipping
 11170 000 7005 00 00000 11170 Computer Repair & Maintenance
 11170 000 7120 00 00000 11170 Library Books
 11180 000 7001 00 00000 11180 Materials & Supplies
 11180 000 7121 00 00000 11180 Summer Reading Program Awards
 Government Activities

8245 Comm. Dev.

28000 000 7001 00 00000 28000 Materials & Supplies
 28000 000 7004 00 00000 28000 Postage & Shipping
 28000 000 7502 00 00000 28000 Phone/Internet
 28000 000 7504 00 00000 28000 Web hosting
 28000 000 7505 00 00000 28000 Travel
 28000 000 7506 00 00000 28000 Publications & Advertising
 28000 000 7507 00 00000 28000 Memberships & Dues
 28000 000 7576 00 00000 28000 Promotional
 28010 000 7519 00 00000 28010 Professional Services Contractual
 28010 000 7900 00 00000 28010 Capital Expenditures
 28020 000 7590 00 00000 28020 Grant Expenditures
 28030 000 7001 00 00000 28030 Materials & Supplies
 28030 000 7504 00 00000 28030 Web hosting
 28030 000 7505 00 00000 28030 Travel & Training
 28030 000 7576 00 00000 28030 Promotional
 28030 000 7590 00 00000 28030 Grant Expenditures
 28030 000 7829 00 00000 28030
 Government Activities

8245A Personnel services

11000 033 7629 00 00000 11000 Charges from Capital Facilities

8245B Comm. dev., Contractual services

11000 033 7621 00 00000 11000 Public Works Labor Charges

8245F Comm. dev., Contributions

11000 003 7576 00 00000 11000 Promotional
 11000 033 7820 00 00000 11000 Senior Citizen Program Expenditures
 11000 033 7822 00 00000 11000 Contribution to Chamber of Commerce
 11000 033 7823 00 00000 11000 Contribution to Local Radio
 11000 033 7826 00 00000 11000 Contribution to Volunteer Fire Department
 Government Activities

8250A Planning and zoning, Personnel services

11000 032 6010 00 00000 11000 Vacation expense
 11000 032 7603 00 00000 11000 Charges from Finance
 Government Activities

8250B Planning and zoning, Contractual services

11000 032 7505 00 00000 11000 Travel

8250C Planning and zoning, Commodities

11000 032 7001 00 00000 11000 Materials & Supplies
 11000 032 7120 00 00000 11000 Library Books
 11000 032 7506 00 00000 11000 Publications & Advertising
 11000 032 7507 00 00000 11000 Memberships & Dues
 11000 032 7511 00 00000 11000 Surveying
 11000 032 7512 00 00000 11000 Mapping Expenses
 11000 032 7578 00 00000 11000 Mapping Expenses
 Government Activities

8260A Cemetery, Personnel services

11000 026 7621 00 00000 11000 Public Works Labor Charges

8260C Cemetery, Commodities

11000 026 7001 00 00000 11000 Materials & Supplies
 11000 026 7629 00 00000 11000 Charges from Capital Facilities
 Government Activities

8280B Pandemic Response, Contractual Services

11219 000 7003 00 32021 11219 Custodial Supplies COVID 19
 11219 000 7008 00 32021 11219 Non-capital Equipment COVID 19
 11219 000 7502 00 32021 11219 Phone/Internet COVID 19 CARES ACT
 11219 000 7503 00 32021 11219 Information Technology COVID 19
 11219 000 7519 00 00000 11219 Professional Services Contractual
 Government Activities

8280C Pandemic Response, Materials and Supplies

11219 000 7001 00 00000 11219 Materials & Supplies
 11219 000 7001 00 32021 11219 Materials & Supplies COVID 19
 11219 000 7001 00 32022 11219 Materials & Supplies COVID 10 Public Safety
 11219 000 7001 10 32021 11219 Materials & Supplies COVID 19 CARES ACT
 11219 000 7002 00 32021 11219 Facility Repair & Maintenance COVID 19
 11219 000 7900 00 32021 11219 Equipment/Vehicles > \$5000 COVID 19 CARES ACT
 Government Activities

8281A Borough Administration, Personnel Services

11219 001 6001 00 32021 11219 Borough Administration Salaries COVID 19
 11219 001 6010 00 32021 11219 Borough Administration Vacation expense COVID 19
 11219 001 6101 00 32021 11219 Borough Administration Employer Tax COVID 19
 11219 001 6102 00 00000 11219 Borough Administration PERS Retirement
 11219 001 6103 00 32021 11219 Borough Administration SBS COVID 19
 11219 001 6210 00 32021 11219 Borough Administration Health Insurance Premiums C
 11219 001 6220 00 32021 11219 Borough Administration Life Insurance COVID 19
 11219 001 6222 00 32021 11219 Borough Administration Workers Compensation COVID
 Government Activities

8281B Borough Administration, Contractual Services

11219 001 7523 00 00000 11219 Borough Administration Legal Services Contractual
 11219 001 7523 00 32021 11219 Borough Administration Legal Services Contractual
 Government Activities

8282A Borough Assembly, Personnel Services

11219 002 6001 00 32021 11219 Clerk, Mayor, Assembly, & Advisory Boards Salaries

8284A Finance, Personnel Services

11219 003 6001 00 32021 11219 Finance Salaries COVID 19
 11219 003 6005 00 32021 11219 Finance Overtime COVID 19
 11219 003 6010 00 32021 11219 Finance Vacation expense COVID 19
 11219 003 6101 00 00000 11219 Finance Employer Tax
 11219 003 6101 00 32021 11219 Finance Employer Tax COVID 19
 11219 003 6102 00 00000 11219 Finance PERS Retirement
 11219 003 6103 00 00000 11219 Finance SBS
 11219 003 6103 00 32021 11219 Finance SBS COVID 19
 11219 003 6210 00 32021 11219 Finance Health Insurance Premiums COVID 19
 11219 003 6220 00 32021 11219 Finance Life Insurance COVID 19
 11219 003 6222 00 32021 11219 Finance Workers Compensation COVID 19
 Government Activities

8284C Finance, Materials and Supplies

11219 003 7002 00 32021 11219 Finance Facility Repair & Maintenance COVID 19

8285A Fire, Personnel Services

11219 012 6001 00 32021 11219 Fire Salaries COVID 19
 11219 012 6002 00 32021 11219 Fire Temporary Wages COVID 19
 11219 012 6005 00 32021 11219 Fire Overtime COVID 19
 11219 012 6010 00 32021 11219 Fire Vacation expense COVID 19
 11219 012 6101 00 00000 11219 Fire Employer Tax
 11219 012 6101 00 32021 11219 Fire Employer Tax COVID 19
 11219 012 6102 00 00000 11219 Fire PERS Retirement
 11219 012 6103 00 00000 11219 Fire SBS
 11219 012 6103 00 32021 11219 Fire SBS COVID 19
 11219 012 6210 00 32021 11219 Fire Health Insurance Premiums COVID 19
 11219 012 6220 00 32021 11219 Fire Life Insurance COVID 19
 11219 012 6222 00 32021 11219 Fire Workers Compensation COVID 19
 11219 012 6900 00 32021 11219 Fire Contra Acct COVID COVID 19 CARES ACT
 Government Activities

8285B Fire, Contractual Services

11219 012 7502 00 32021 11219 Fire Phone/Internet COVID 19 CARES ACT

8285C Fire, Materials and Supplies

11219 012 7900 00 32021 11219 Fire Equipment/Vehicles > \$5000 COVID 19

8286A Police, Personnel Services

11219 013 6001 00 32021 11219 Police Salaries COVID 19
 11219 013 6005 00 32021 11219 Police Overtime COVID 19
 11219 013 6010 00 32021 11219 Police Vacation expense COVID 19
 11219 013 6101 00 00000 11219 Police Employer Tax
 11219 013 6101 00 32021 11219 Police Employer Tax COVID 19
 11219 013 6102 00 00000 11219 Police PERS Retirement
 11219 013 6103 00 00000 11219 Police SBS
 11219 013 6103 00 32021 11219 Police SBS COVID 19
 11219 013 6210 00 32021 11219 Police Health Insurance Premiums COVID 19
 11219 013 6220 00 32021 11219 Police Life Insurance COVID 19
 11219 013 6222 00 32021 11219 Police Workers Compensation COVID 19
 11219 013 6900 00 32021 11219 Police Contra Acct COVID COVID 19 CARES ACT
 Government Activities

8287A Corrections & Dispatch, Personnel Services

11219 014 6001 00 32021 11219 Corrections & Dispatch Salaries COVID 19 CARES ACT

8288C Public Safety, Personnel Services

11219 015 7002 00 32021 11219 Public Safety Building Facility Repair & Maintenan

8289A Public Works, Personnel Services

11219 021 6001 00 00000 11219 Public Works Salaries

8290A Streets, Personnel Services

11219 024 6001 00 32021 11219 Streets Salaries COVID 19

11219 024 6005 00 32021 11219 Streets Overtime COVID 19

11219 024 6010 00 32021 11219 Streets Vacation expense COVID 19

11219 024 6101 00 00000 11219 Streets Employer Tax

11219 024 6101 00 32021 11219 Streets Employer Tax COVID 19

11219 024 6102 00 00000 11219 Streets PERS Retirement

11219 024 6103 00 00000 11219 Streets SBS

11219 024 6103 00 32021 11219 Streets SBS COVID 19

11219 024 6210 00 32021 11219 Streets Health Insurance Premiums COVID 19

11219 024 6220 00 32021 11219 Streets Life Insurance COVID 19

11219 024 6222 00 32021 11219 Streets Workers Compensation COVID 19

Government Activities

8291A Capital Facilities, Personnel Services

11219 029 6001 00 00000 11219 Capital Facilities Salaries

11219 029 6001 00 32021 11219 Capital Facilities Salaries COVID 19

11219 029 6005 00 32021 11219 Capital Facilities Overtime COVID 19

11219 029 6010 00 32021 11219 Capital Facilities Vacation expense COVID 19

11219 029 6101 00 00000 11219 Capital Facilities Employer Tax

11219 029 6101 00 32021 11219 Capital Facilities Employer Tax COVID 19

11219 029 6102 00 00000 11219 Capital Facilities PERS Retirement

11219 029 6103 00 00000 11219 Capital Facilities SBS

11219 029 6103 00 32021 11219 Capital Facilities SBS COVID 19

11219 029 6210 00 32021 11219 Capital Facilities Health Insurance Premiums COVID

11219 029 6220 00 32021 11219 Capital Facilities Life Insurance COVID 19

11219 029 6222 00 32021 11219 Capital Facilities Workers Compensation COVID 19

Government Activities

8291C Capital Facilities, Materials and Supplies

11219 029 7001 00 32021 11219 Capital Facilities Materials & Supplies COVID 19 C

11219 029 7502 00 00000 11219 Capital Facilities Phone/Internet

11219 034 6900 00 32021 11219 Library Contra Acct COVID COVID 19 CARES ACT

Government Activities

8292A Nolan Center - Theater, Personnel Services

11219 120 6001 00 00000 11219 Nolan Center Salaries

8293C Nolan Center - Theater, Materials and Supplies

11219 121 7001 00 00000 11219 Museum Materials & Supplies

8294A Nolan Center - Museum, Personnel Services

11219 125 6001 00 32021 11219 Nolan Center Facility Salaries COVID 19

11219 125 6002 00 32021 11219 Nolan Center Facility Temporary Wages COVID 19

11219 125 6010 00 32021 11219 Nolan Center Facility Vacation expense COVID 19

11219 125 6101 00 00000 11219 Nolan Center Facility Employer Tax

11219 125 6101 00 32021 11219 Nolan Center Facility Employer Tax COVID 19

11219 125 6102 00 00000 11219 Nolan Center Facility PERS Retirement

11219 125 6103 00 00000 11219 Nolan Center Facility SBS

11219 125 6103 00 32021 11219 Nolan Center Facility SBS COVID 19

11219 125 6210 00 32021 11219 Nolan Center Facility Health Insurance Premiums CO

11219 125 6220 00 32021 11219 Nolan Center Facility Life Insurance COVID 19

11219 125 6222 00 32021 11219 Nolan Center Facility Workers Compensation COVID 1

Government Activities

8294C Nolan Center - Museum, Materials and Supplies

11219 125 7002 00 32021 11219 Nolan Center Facility Facility Repair & Maintenananc

8295A Parks & Rec, Personnel Services

11219 140 6001 00 00000 11219 Parks & Recreation Salaries

11219 140 6001 00 32021 11219 Parks & Recreation Salaries COVID 19

11219 140 6002 00 32021 11219 Parks & Recreation Temporary Wages COVID 19

11219 140 6005 00 32021 11219 Parks & Recreation Overtime COVID 19

11219 140 6010 00 32021 11219 Parks & Recreation Vacation expense COVID 19

11219 140 6101 00 00000 11219 Parks & Recreation Employer Tax

11219 140 6101 00 32021 11219 Parks & Recreation Employer Tax COVID 19

11219 140 6102 00 00000 11219 Parks & Recreation PERS Retirement

11219 140 6103 00 00000 11219 Parks & Recreation SBS

11219 140 6103 00 32021 11219 Parks & Recreation SBS COVID 19

11219 140 6210 00 32021 11219 Parks & Recreation Health Insurance Premiums COVID

11219 140 6220 00 32021 11219 Parks & Recreation Life Insurance COVID 19

11219 140 6222 00 32021 11219 Parks & Recreation Workers Compensation COVID 19

Government Activities

8296A ML&P, Personnel Services

11219 201 6001 00 32021 11219 Salaries COVID 19
 11219 201 6010 00 32021 11219 Vacation expense COVID 19
 11219 201 6101 00 00000 11219 Employer Tax
 11219 201 6101 00 32021 11219 Employer Tax COVID 19
 11219 201 6102 00 00000 11219 PERS Retirement
 11219 201 6103 00 00000 11219 SBS
 11219 201 6103 00 32021 11219 SBS COVID 19
 11219 201 6210 00 32021 11219 Health Insurance Premiums COVID 19
 11219 201 6220 00 32021 11219 Life Insurance COVID 19
 11219 201 6222 00 32021 11219 Workers Compensation COVID 19
 11219 203 6001 00 32021 11219 Salaries COVID 19 CARES ACT
 11219 203 6010 00 32021 11219 Vacation expense COVID 19 CARES ACT
 11219 203 6101 00 00000 11219 Employer Tax
 11219 203 6101 00 32021 11219 Employer Tax COVID 19 CARES ACT
 11219 203 6102 00 00000 11219 PERS Retirement
 11219 203 6103 00 00000 11219 SBS
 11219 203 6103 00 32021 11219 SBS COVID 19 CARES ACT
 11219 203 6210 00 32021 11219 Health Insurance Premiums COVID 19 CARES ACT
 11219 203 6220 00 32021 11219 Life Insurance COVID 19 CARES ACT
 11219 203 6222 00 32021 11219 Workers Compensation COVID 19 CARES ACT
 Government Activities

8298A Harbor, Personnel Services

11219 401 6001 00 32021 11219 Salaries COVID 19
 11219 401 6010 00 32021 11219 Vacation expense COVID 19
 11219 401 6101 00 00000 11219 Employer Tax
 11219 401 6101 00 32021 11219 Employer Tax COVID 19
 11219 401 6102 00 00000 11219 PERS Retirement
 11219 401 6103 00 00000 11219 SBS
 11219 401 6103 00 32021 11219 SBS COVID 19
 11219 401 6210 00 32021 11219 Health Insurance Premiums COVID 19
 11219 401 6220 00 32021 11219 Life Insurance COVID 19
 11219 401 6222 00 32021 11219 Workers Compensation COVID 19
 Government Activities

8298B Harbor, Contractual Services

11219 401 7523 00 00000 11219 Legal Services Contractual

8305A Salaries

21010 121 6001 00 00000 21010 Salaries
 21010 121 6005 00 00000 21010 Overtime
 21010 121 6010 00 00000 21010 Vacation expense
 21020 122 6001 00 00000 21020 Salaries & Wages

21020 122 6005 00 00000 21020 Overtime
 21020 122 6010 00 00000 21020 Vacation expense
 21020 122 6224 00 00000 21020 Unemployment
 21030 123 6001 00 00000 21030 Salaries
 21030 123 6002 00 00000 21030 Temporary Wages
 21030 123 6005 00 00000 21030 Overtime
 21030 123 6010 00 00000 21030 Vacation expense
 21030 123 6101 00 00000 21030 Employer Tax
 21030 123 6102 00 00000 21030 PERS Retirement
 21030 123 6103 00 00000 21030 SBS
 21030 123 6210 00 00000 21030 Health Insurance Premiums
 21030 123 6220 00 00000 21030 Life Insurance
 21030 123 6222 00 00000 21030 Workers Compensation
 21000 120 6210 00 00000 21000 Health Insurance Premiums
 21000 120 6211 00 00000 21000 Deductible Reimbursement Expense
 21000 125 6005 00 00000 21000 Overtime
 21000 125 6210 00 00000 21000 Employee Health Benefits
 21000 125 6900 00 00000 21000 Nolan Center Facility Contra Acct COVID
 Government Activities

8305B Casual labor

21010 121 6002 00 00000 21010 Temporary Wages
 21020 122 6002 00 00000 21020 Temporary Wages
 21000 125 6002 00 00000 21000 Temporary Wages
 21000 125 6010 00 00000 21000 Vacation expense
 Government Activities

8305C Employee benefits

21010 121 6101 00 00000 21010 Employer Tax
 21010 121 6102 00 00000 21010 PERS Retirement
 21010 121 6103 00 00000 21010 SBS
 21010 121 6210 00 00000 21010 Employee Health Benefits
 21010 121 6220 00 00000 21010 Life Insurance
 21010 121 6222 00 00000 21010 Workers Compensation
 21020 122 6101 00 00000 21020 Employer Tax
 21020 122 6102 00 00000 21020 PERS Retirement
 21020 122 6103 00 00000 21020 SBS
 21020 122 6210 00 00000 21020 Employee Health Benefits
 21020 122 6220 00 00000 21020 Life Insurance
 21020 122 6222 00 00000 21020 Workers Compensation
 Government Activities

8305F Travel and training

21010 121 7505 00 00000 21010 Travel

21020 122 7505 00 00000 21020 Travel
Government Activities

8305G Building maintenance and utilities

21010 121 7605 00 00000 21010 Allocated Building Expenses
21010 121 7629 00 00000 21010 Museum Charges from Capital Facilities
21020 122 7002 00 00000 21020 Facility Repair & Maintenance
21020 122 7605 00 00000 21020 Allocated Building Expenses
21020 122 7629 00 00000 21020 Civic Center Charges from Capital Facilities
21030 123 7605 00 00000 21030 Allocated Building Expenses
21000 125 6001 00 00000 21000 Salaries
21000 125 6101 00 00000 21000 Employer Tax
21000 125 6102 00 00000 21000 PERS Retirement
21000 125 6103 00 00000 21000 SBS
21000 125 6220 00 00000 21000 Life Insurance
21000 125 6222 00 00000 21000 Workers Compensation
21000 125 7001 00 00000 21000 Materials & Supplies
21000 125 7002 00 00000 21000 Facility Repair & Maintenance
21000 125 7003 00 00000 21000 Custodial Supplies
21000 125 7017 00 00000 21000 Fuel & Oil - Heating
21000 125 7501 00 00000 21000 Utilities
21000 125 7502 00 00000 21000 Phone/Internet
21000 125 7503 00 00000 21000 Nolan Center Facility Information Technology
21000 125 7504 00 00000 21000 Nolan Center Facility Web hosting
21000 125 7508 00 00000 21000 Insurance
21000 125 7605 00 00000 21000 Allocated Building Expenses
21000 125 7629 00 00000 21000 Charges from Capital Facilities
21000 125 7900 00 00000 21000 Capital Expenditures
Government Activities

8305I Credit card costs

21010 121 7509 00 00000 21010 Bank & Credit Card Fees
21000 125 7509 00 00000 21000 Credit card processing & bank fees
Government Activities

8305J Materials and supplies

21010 121 7001 00 00000 21010 Materials & Supplies
21010 121 7055 00 00000 21010 Museum Exhibits
21010 121 7507 00 00000 21010 Memberships & Dues
21020 122 7001 00 00000 21020 Materials & Supplies
21020 122 7052 00 00000 21020 Event Expenditures
21030 123 7001 00 00000 21030 Materials & Supplies
21000 125 7008 00 00000 21000 Non-capital Equipment
21000 125 7009 00 00000 21000 Equipment Repair & Maintenance

Government Activities

8305L Books subscriptions and dues

21010 121 7050 00 00000 21010 Concessions & Merchandise for Resale

21020 122 7507 00 00000 21020 Memberships & Dues

Government Activities

8305M Publications and advertising

21020 122 7506 00 00000 21020 Publications & Advertising

21030 123 7506 00 00000 21030 Publications & Advertising

Government Activities

8305N Film costs

21030 123 7830 00 00000 21030 Film Expense

8305O Concessions

21030 123 7050 00 00000 21030 Concessions & Merchandise for Resale

8305P Postage

21000 125 7004 00 00000 21000 Postage & Shipping

8305S Insurance

21010 121 7508 00 00000 21010 Insurance

8330A Pool, Personnel services

24010 000 6010 00 00000 24010 Vacation expense

24010 141 6001 00 00000 24010 Salaries & Wages

24010 141 6002 00 00000 24010 Temporary Wages

24010 141 6005 00 00000 24010 Overtime

24010 141 6010 00 00000 24010 Vacation expense

24010 141 6101 00 00000 24010 Employer Tax

24010 141 6102 00 00000 24010 PERS Retirement

24010 141 6103 00 00000 24010 SBS

24010 141 6210 00 00000 24010 Employee Health Benefits

24010 141 6220 00 00000 24010 Life Insurance

24010 141 6222 00 00000 24010 Workers Compensation

24010 141 6224 00 00000 24010 Unemployment

24010 141 7621 00 00000 24010 Public Works Labor Charges

Government Activities

8330B Pool, Contractual services

24010 141 7501 00 00000 24010 Utilities
 24010 141 7501 20 00000 24010 Pool Utilities
 24010 141 7502 00 00000 24010 Phone/Internet
 24010 141 7503 00 00000 24010 Information Technology
 24010 141 7505 00 00000 24010 Travel
 24010 141 7508 00 00000 24010 Insurance
 24010 141 7509 00 00000 24010 Bank & Credit Card Fees
 24300 141 7510 00 24001 24300 Pool Engineering
 Government Activities

8330C Pool, Commodities

24010 141 7001 00 00000 24010 Materials & Supplies
 24010 141 7002 00 00000 24010 Facility Repair & Maintenance
 24010 141 7008 00 00000 24010 Non-capital Equipment
 24010 141 7009 00 00000 24010 Equipment Repair & Maintenance
 24010 141 7021 00 00000 24010 Water Treatment Chemicals
 24010 141 7506 00 00000 24010 Publications & Advertising
 24010 141 7515 00 00000 24010 Permits, Inspections & Compliance
 24010 141 7629 00 00000 24010 Charges from Capital Facilities
 24300 141 7001 00 24001 24300 Pool Materials & Supplies
 Government Activities

8331A Swim Club, Personnel services

24040 144 6002 00 00000 24040 Temporary Wages
 24040 144 6005 00 00000 24040 Swim Club Payroll Overtime
 24040 144 6101 00 00000 24040 Employer Tax
 24040 144 6222 00 00000 24040 Workers Compensation
 Government Activities

8335A Recreational activity, Personnel services

24030 143 6001 00 00000 24030 Salaries & Wages
 24030 143 6002 00 00000 24030 Temporary Wages
 24030 143 6005 00 00000 24030 Overtime
 24030 143 6010 00 00000 24030 Vacation expense
 24030 143 6101 00 00000 24030 Employer Tax
 24030 143 6102 00 00000 24030 PERS Retirement
 24030 143 6103 00 00000 24030 SBS
 24030 143 6210 00 00000 24030 Employee Health Benefits
 24030 143 6220 00 00000 24030 Life Insurance
 24030 143 6222 00 00000 24030 Workers Compensation
 24030 143 6224 00 00000 24030 Recreation Unemployment
 Government Activities

8335B Recreational activity, Contractual services

24030 143 7501 00 00000 24030 Utilities

24030 143 7502 00 00000 24030 Phone/Internet

24030 143 7508 00 00000 24030 Insurance

Government Activities

8335C Recreational activity, Commodities

24030 143 7001 00 00000 24030 Materials & Supplies

24030 143 7002 00 00000 24030 Facility Repair & Maintenance

24030 143 7008 00 00000 24030 Non-capital Equipment

24030 143 7009 00 00000 24030 Equipment Repair & Maintenance

24030 143 7506 00 00000 24030 Publications & Advertising

24030 143 7515 00 00000 24030 Permits, Inspections & Compliance

24030 143 7629 00 00000 24030 Charges from Capital Facilities

Government Activities

8400 Capital outlay

50000 000 7510 00 00000 50000 Engineering

52000 000 7001 00 00000 52000 Materials & Supplies

80070 000 7510 00 00000 80070 Engineering

80070 000 7519 00 00000 80070 Professional Services Contractual

80080 000 7900 00 00000 80080 Capital Expenditures

Government Activities

8400. E School Renovation and Improvement

28010 000 7001 00 00000 28010 Materials & Supplies

8400. U Wood Street

80020 000 7510 00 00000 80020 Engineering

8450 Education- Contribution to school

25000 000 7825 00 00000 25000 Contribution to Wrangell Public Schools

22030 000 7825 00 00000 22030 Contribution to Wrangell Public Schools

Government Activities

8451 Street Construction

22010 000 7900 00 00000 22010 Capital Asset Purchases

8501 Generation**8501. A Generation, Salaries**

70000 201 6001 00 00000 70000 Salaries
 70000 201 6002 00 00000 70000 Temporary Wages
 70000 201 6010 00 00000 70000 Vacation expense
 70000 202 6001 00 00000 70000 Salaries
 70000 202 6010 00 00000 70000 Vacation expense
 70000 203 6002 00 00000 70000 Temporary Wages
 70000 203 6010 00 00000 70000 Vacation expense
 ENTFS Enterprise Funds

8501. B Generation, Overtime Salaries

70000 201 6005 00 00000 70000 Overtime
 70000 202 6005 00 00000 70000 Overtime
 ENTFS Enterprise Funds

8501. D Generation, Employee Benefits

70000 201 6101 00 00000 70000 Employer Tax
 70000 201 6102 00 00000 70000 PERS Retirement
 70000 201 6103 00 00000 70000 SBS
 70000 201 6210 00 00000 70000 Employee Health Benefits
 70000 201 6220 00 00000 70000 Life Insurance
 70000 201 6222 00 00000 70000 Workers Compensation
 70000 202 6101 00 00000 70000 Employer Tax
 70000 202 6102 00 00000 70000 PERS Retirement
 70000 202 6103 00 00000 70000 SBS
 70000 202 6210 00 00000 70000 Employee Health Benefits
 70000 202 6220 00 00000 70000 Life Insurance
 70000 202 6222 00 00000 70000 Workers Compensation
 70000 202 6224 00 00000 70000 Unemployment
 70000 203 6224 00 00000 70000 Unemployment
 ENTFS Enterprise Funds

8501. E Generation, Telephone

70000 201 7502 00 00000 70000 Phone/Internet

8501. F Generation, Utilities

70000 202 7501 00 00000 70000 Utilities

8501. G Generation, Travel and Training

70000 202 7505 00 00000 70000 Travel

8501. H Generation, Materials and supplies

70000 201 7001 00 00000 70000 Materials & Supplies
 70000 201 7002 00 00000 70000 Facility Repair & Maintenance
 70000 201 7008 00 00000 70000 Non-capital Equipment
 70000 201 7506 00 00000 70000 Publications & Advertising
 70000 202 7001 00 00000 70000 Materials & Supplies
 ENTFS Enterprise Funds

8501. I Generation, Gas and oil

70000 202 7015 00 00000 70000 Fuel & Oil - Automotive
 70000 202 7016 00 00000 70000 Fuel & Oil - Generation
 ENTFS Enterprise Funds

8501. J Generation, Diesel fuel

70000 202 7017 00 00000 70000 Fuel - Heating

8501. K Generation, Tyee hydro power purchases

70000 202 7850 00 00000 70000 Hydroelectric Power Purchases
 70000 202 7900 00 00000 70000 Capital Expenditures
 ENTFS Enterprise Funds

8501. L Generation, Repairs and Maintenance

70000 201 7005 00 00000 70000 Computer Repair & Maintenance
 70000 202 7002 00 00000 70000 Facility Repair & Maintenance
 70000 202 7003 00 00000 70000 Custodial Supplies
 70000 202 7622 00 00000 70000 Charges from Garage
 ENTFS Enterprise Funds

8501. M Generation, O.S.H.A. Requirements

70000 201 7515 00 00000 70000 Health & Safety Permits, Inspections, Compliance
 70000 202 7009 00 00000 70000 Equipment Repair & Maintenance
 70000 202 7515 00 00000 70000 Permits, Inspections & Compliance
 ENTFS Enterprise Funds

8501. O Generation, Allocated vehicle charges - garage

70000 202 7010 00 00000 70000 Vehicle Maintenance

8501. P Generation, Capital Outlay

70300 202 7900 00 70001 70300 Generator Addition Project Capital Expenditures Po

8502 Distribution

8502. A Distribution, Salaries

70000 203 6001 00 00000 70000 Salaries

8502. B Distribution, Overtime Salaries

70000 203 6005 00 00000 70000 Overtime

8502. C Distribution, Employee Benefits

70000 203 6101 00 00000 70000 Employer Tax

70000 203 6102 00 00000 70000 PERS Retirement

70000 203 6103 00 00000 70000 SBS

70000 203 6210 00 00000 70000 Employee Health Benefits

70000 203 6220 00 00000 70000 Life Insurance

70000 203 6222 00 00000 70000 Workers Compensation

ENTFS Enterprise Funds

8502. E Distribution, Telephone

70000 203 7519 00 00000 70000 Professional Services Contractual

8502. F Distribution, Utilities

70000 203 7501 00 00000 70000 Utilities

8502. G Distribution, Travel and Training

70000 203 7505 00 00000 70000 Travel

8502. H Distribution, Materials and Supplies

70000 202 7100 00 00000 70000 Uniform, gear & clothing allowance

70000 203 7001 00 00000 70000 Materials & Supplies

70000 203 7100 00 00000 70000 Uniform, gear & clothing allowance

70000 203 7912 00 00000 70000 Electric Line

ENTFS Enterprise Funds

8502. I Distribution, Meters

70000 203 7913 00 00000 70000 Meters

8502. K Distribution, Repairs and maintenance

70000 203 7629 00 00000 70000 Charges from Capital Facilities

70000 203 7900 00 00000 70000 Capital Expenditures

70000 203 7910 00 00000 70000 Utility Poles

ENTFS Enterprise Funds

8502. L Distribution, Allocated Vehicle charges - garage

70000 203 7009 00 00000 70000 Equipment Repair & Maintenance

70000 203 7010 00 00000 70000 Vehicle Maintenance

70000 203 7622 00 00000 70000 Charges from Garage

ENTFS Enterprise Funds

8502. M LED Street Light Improvements

70000 203 7515 00 00000 70000 Permits, Inspections & Compliance

70000 203 7911 00 00000 70000 Transformers

ENTFS Enterprise Funds

8502. N Distribution, Allocated salaries - public works

70000 203 7621 00 00000 70000 Public Works Labor Charges

8503 General and Administrative**8503. A G&A, Salaries**

74000 401 6002 00 00000 74000 Temporary Wages

74000 401 6224 00 00000 74000 Unemployment

72000 302 6001 00 00000 72000 Salaries

72000 302 6002 00 00000 72000 Temporary Wages

72000 302 6010 00 00000 72000 Vacation expense

72000 302 6211 00 00000 72000 Deductible Reimbursement Expense

72000 303 6001 00 00000 72000 Salaries & Wages

72000 303 6005 00 00000 72000 Overtime

ENTFS Enterprise Funds

8503. B G&A, Overtime Salaries

72000 302 6005 00 00000 72000 Overtime

8503. C G&A, Employee Benefits

72000 302 6101 00 00000 72000 Employer Tax

72000 302 6102 00 00000 72000 PERS Retirement

72000 302 6103 00 00000 72000 SBS

72000 302 6210 00 00000 72000 Employee Health Benefits

72000 302 6220 00 00000 72000 Life Insurance
 72000 302 6222 00 00000 72000 Workers Compensation
 72000 302 6224 00 00000 72000 Unemployment
 72000 303 6010 00 00000 72000 Vacation expense
 72000 303 6101 00 00000 72000 Employer Tax
 72000 303 6102 00 00000 72000 PERS Retirement
 72000 303 6103 00 00000 72000 SBS
 72000 303 6210 00 00000 72000 Health Insurance Premiums
 72000 303 6220 00 00000 72000 Life Insurance
 72000 303 6222 00 00000 72000 Workers Compensation
 ENTFS Enterprise Funds

8503. D G&A, Allocated salaries - public works

70000 201 7851 00 00000 70000 PERS Termination Liability Payment
 72000 302 7621 00 00000 72000 Public Works Labor Charges
 72000 303 7621 00 00000 72000 Public Works Labor Charges
 ENTFS Enterprise Funds

8503. E G&A, Allocated overhead - finance

70000 201 7603 00 00000 70000 Charges from Finance
 70000 201 7629 00 00000 70000 Charges from Capital Facilities
 70000 202 7629 00 00000 70000 Charges from Capital Facilities
 76000 501 7603 00 00000 76000 Charges from Finance
 78000 601 7603 00 00000 78000 Charges from Finance
 74000 401 7603 00 00000 74000 Charges from Finance
 74000 401 7629 00 00000 74000 Charges from Capital Facilities
 72000 301 7603 00 00000 72000 Charges from Finance
 72000 303 7900 00 00000 72000 Capital Expenditures
 ENTFS Enterprise Funds

8503. F G&A, Telephone

74000 401 7502 00 00000 74000 Phone/Internet
 72000 302 7502 00 00000 72000 Phone/Internet
 ENTFS Enterprise Funds

8503. G G&A, Travel and training

70000 201 7505 00 00000 70000 Travel
 74000 401 7505 00 00000 74000 Travel
 72000 302 7505 00 00000 72000 Travel
 ENTFS Enterprise Funds

8503. H G&A, Materials and Supplies

74000 401 7001 00 00000 74000 Materials & Supplies
 74000 401 7507 00 00000 74000 Memberships & Dues
 72000 301 7001 00 00000 72000 Materials & Supplies
 72000 302 7001 00 00000 72000 Materials & Supplies
 72000 302 7011 00 00000 72000 Equipment Rental Expense
 72000 302 7100 00 00000 72000 Uniform, gear & clothing allowance
 72000 302 7506 00 00000 72000 Publications & Advertising
 72000 302 7515 00 00000 72000 Permits, Inspections & Compliance
 72300 000 7510 00 00000 72300 Engineering
 ENTFS Enterprise Funds

8503. I G&A, Chlorination - electricity

52000 000 7900 00 00000 52000 Capital Expenditures

74000 401 7501 00 00000 74000 Utilities
 72000 302 7021 00 00000 72000 Water Treatment Chemicals
 72000 302 7501 00 00000 72000 Utilities
 72000 302 7900 00 00000 72000 Capital Expenditures
 ENTFS Enterprise Funds

8503. J G&A, Repairs and Maintenance

76000 503 7629 00 00000 76000 Charges from Capital Facilities
 74000 401 7002 00 00000 74000 Facility Repair & Maintenance
 72000 302 7002 00 00000 72000 Facility Repair & Maintenance
 72000 302 7009 00 00000 72000 Equipment Repair & Maintenance
 72000 302 7010 00 00000 72000 Vehicle Maintenance
 72000 302 7025 00 00000 72000 Distribution or Collection System Maintenance
 72000 302 7510 00 00000 72000 Engineering
 72000 302 7629 00 00000 72000 Charges from Capital Facilities
 72000 303 7025 00 00000 72000 Distribution or Collection System Maintenance
 72000 303 7629 00 00000 72000 Charges from Capital Facilities
 ENTFS Enterprise Funds

8503. K G&A, Allocated vehicle charges - garage

74000 401 7010 00 00000 74000 Vehicle Maintenance
 74000 401 7622 00 00000 74000 Charges from Garage
 72000 302 7622 00 00000 72000 Charges from Garage
 ENTFS Enterprise Funds

8503. L G&A, Professional services

80020 000 7001 00 00000 80020 Materials & Supplies
 80020 000 7519 00 00000 80020 Professional Services Contractual
 80020 000 7590 00 00000 80020 Grant Expenditures

Government Activities

70000 201 7503 00 00000 70000 Information Technology
 70000 201 7510 00 00000 70000 Engineering
 70000 201 7540 00 00000 70000 Auditing Services
 70000 202 7510 00 00000 70000 Engineering
 76000 501 7540 00 00000 76000 Auditing Services
 74000 401 7006 00 00000 74000 Software Programming & Licensing
 74000 401 7503 00 00000 74000 Information Technology
 74000 401 7519 00 00000 74000 Professional Services Contractual
 74000 401 7540 00 00000 74000 Auditing Services
 72000 301 7540 00 00000 72000 Auditing Services
 72300 000 7523 00 00000 72300 Legal Services Contractual
 ENTFS Enterprise Funds

8503. M G&A, Compliance Testing

52000 000 7501 00 00000 52000 Utilities
 52000 000 7515 00 00000 52000 Permits, Inspections & Compliance
 Government Activities

8503. N G&A, Insurance

70000 201 7508 00 00000 70000 Insurance
 76000 501 7508 00 00000 76000 Insurance
 78000 601 7508 00 00000 78000 Insurance
 74000 401 7508 00 00000 74000 Insurance
 72000 301 7508 00 00000 72000 Insurance
 ENTFS Enterprise Funds

8503. P G&A, Credit card expense

70000 201 7509 00 00000 70000 Bank & Credit Card Fees
 76000 501 7509 00 00000 76000 Bank & Credit Card Fees
 78000 601 7509 00 00000 78000 Bank & Credit Card Fees
 74000 401 7509 00 00000 74000 Bank & Credit Card Fees
 72000 301 7509 00 00000 72000 Bank & Credit Card Fees
 ENTFS Enterprise Funds

8503. R G&A, Publications

74000 401 7506 00 00000 74000 Publications & Advertising
 74000 401 7576 00 00000 74000 Promotional
 ENTFS Enterprise Funds

8503. S G&A, Bad debt expense

70000 000 5202 00 00000 70000 Bad Debt Expense

8504 Collection

8504. A Collection, Salaries

76000 502 6001 00 00000 76000 Salaries
 76000 502 6002 00 00000 76000 Temporary Wages
 76000 502 6010 00 00000 76000 Vacation expense
 76000 503 6001 00 00000 76000 Salaries & Wages
 76000 503 6005 00 00000 76000 Overtime
 78000 602 6001 00 00000 78000 Salaries & Wages
 78000 603 6002 00 00000 78000 Temporary Wages
 ENTFS Enterprise Funds

8504. B Collection, Overtime salaries

76000 502 6005 00 00000 76000 Overtime
 78000 602 6005 00 00000 78000 Overtime
 78000 602 6010 00 00000 78000 Vacation expense
 ENTFS Enterprise Funds

8504. C Collection, Employee Benefits

76000 502 6101 00 00000 76000 Employer Tax
 76000 502 6102 00 00000 76000 PERS Retirement
 76000 502 6103 00 00000 76000 SBS
 76000 502 6210 00 00000 76000 Employee Health Benefits
 76000 502 6220 00 00000 76000 Life Insurance
 76000 502 6222 00 00000 76000 Workers Compensation
 76000 503 6010 00 00000 76000 Vacation expense
 76000 503 6101 00 00000 76000 Employer Tax
 76000 503 6102 00 00000 76000 PERS Retirement
 76000 503 6103 00 00000 76000 SBS
 76000 503 6210 00 00000 76000 Health Insurance Premiums
 76000 503 6220 00 00000 76000 Life Insurance
 76000 503 6222 00 00000 76000 Workers Compensation
 78000 602 6101 00 00000 78000 Employer Tax
 78000 602 6102 00 00000 78000 PERS Retirement
 78000 602 6103 00 00000 78000 SBS
 78000 602 6210 00 00000 78000 Employee Health Benefits
 78000 602 6220 00 00000 78000 Life Insurance
 78000 602 6222 00 00000 78000 Workers Compensation
 ENTFS Enterprise Funds

8504. D Collection, Allocated salaries - public works

76000 502 7621 00 00000 76000 Public Works Labor Charges
 76000 503 7621 00 00000 76000 Public Works Labor Charges
 78000 602 7621 00 00000 78000 Public Works Labor Charges
 ENTFS Enterprise Funds

8504. E Collection, Telephone

76000 502 7502 00 00000 76000 Phone/Internet

8504. F Collection, Utilities

76000 502 7501 00 00000 76000 Utilities

8504. G Collection, Monitoring and testing

76000 502 7505 00 00000 76000 Travel

8504. H Collection, Materials and Supplies

76000 502 7001 00 00000 76000 Materials & Supplies
 76000 502 7100 00 00000 76000 Uniform, gear & clothing allowance
 78000 602 7001 00 00000 78000 Materials & Supplies
 78000 602 7100 00 00000 78000 Uniform, gear & clothing allowance
 78000 602 7844 00 00000 78000 Dumpsters
 ENTFS Enterprise Funds

8504. J Collection, Fuel oil

76000 502 7016 00 00000 76000 Fuel - Generation

8504. L Collection, Facilities repair and maintenance

76000 502 7002 00 00000 76000 Facility Repair & Maintenance
 76000 502 7629 00 00000 76000 Charges from Capital Facilities
 ENTFS Enterprise Funds

8504. M Collection, Systems repair and maintenance

76000 503 7025 00 00000 76000 Distribution or Collection System Maintenance

8504. N Collection, Allocated Vehicle Charges

76000 502 7010 00 00000 76000 Vehicle Maintenance
 76000 502 7622 00 00000 76000 Charges from Garage
 78000 602 7010 00 00000 78000 Vehicle Maintenance
 78000 602 7015 00 00000 78000 Fuel & Oil - Automotive
 78000 602 7622 00 00000 78000 Charges from Garage

78000 602 7629 00 00000 78000 Charges from Capital Facilities
 ENTFS Enterprise Funds

8504. O Compliance testing

76000 502 7515 00 00000 76000 Permits, Inspections & Compliance

85043. I

52000 000 7901 00 00000 52000 Construction Expense

8505 Landfill

8505. A Landfill, Salaries

78000 603 6001 00 00000 78000 Salaries & Wages

8505. B Landfill, Overtime salaries

78000 603 6005 00 00000 78000 Overtime

78000 603 6010 00 00000 78000 Vacation expense

ENTFS Enterprise Funds

8505. C Landfill, Employee benefits

78000 603 6101 00 00000 78000 Employer Tax

78000 603 6102 00 00000 78000 PERS Retirement

78000 603 6103 00 00000 78000 SBS

78000 603 6210 00 00000 78000 Employee Health Benefits

78000 603 6220 00 00000 78000 Life Insurance

78000 603 6222 00 00000 78000 Workers Compensation

ENTFS Enterprise Funds

8505. D Landfill, Allocated salaries - public works

78000 603 7621 00 00000 78000 Public Works Labor Charges

8505. E Landfill, Telephone

78000 603 7502 00 00000 78000 Phone/Internet

8505. F Landfill, Utilities

78000 603 7501 00 00000 78000 Utilities

8505. G Landfill, Monitoring and testing

78000 603 7515 00 00000 78000 Permits, Inspections & Compliance

8505. H Landfill, Disposal costs

78000 603 7840 00 00000 78000 Solid Waste Shipping & Disposal

78000 603 7842 00 00000 78000 Recycle Costs

ENTFS Enterprise Funds

8505. I Landfill, Hazardous waste

78000 603 7841 00 00000 78000 Hazardous Waste Management

8505. J Landfill, Materials and supplies

78000 603 7001 00 00000 78000 Materials & Supplies

78000 603 7008 00 00000 78000 Non-capital Equipment

ENTFS Enterprise Funds

8505. K Landfill, Repairs and maintenance

78000 603 7002 00 00000 78000 Facility Repair & Maintenance

78000 603 7629 00 00000 78000 Charges from Capital Facilities

ENTFS Enterprise Funds

8505. L Landfill, Allocated vehicle charges - garage

78000 603 7010 00 00000 78000 Vehicle Maintenance

78000 603 7622 00 00000 78000 Charges from Garage

78000 603 7900 00 00000 78000 Capital Expenditures

ENTFS Enterprise Funds

8505. O Landfill, Professional Services

78000 601 7540 00 00000 78000 Auditing Services

78000 603 7519 00 00000 78000 Professional Services Contractual

ENTFS Enterprise Funds

8505. Q

78000 601 7505 00 00000 78000 Travel

8506 Municipal Dock

8506. A Municipal Dock, Salaries

74020 000 6001 00 00000 74020 Salaries & Wages

8506. C Municipal Dock, Employee Benefits

74020 000 6101 00 00000 74020 Employer Tax
 74020 000 6102 00 00000 74020 PERS Retirement
 74020 000 6103 00 00000 74020 SBS
 74020 000 6210 00 00000 74020 Employee Health Benefits
 74020 000 6222 00 00000 74020 Workers Compensation
 74020 000 6224 00 00000 74020 Unemployment
 ENTFS Enterprise Funds

8506. D Municipal Dock, Materials and supplies

74020 000 7001 00 00000 74020 Materials & Supplies

8506. F Municipal Dock, Utilities

74020 000 7501 00 00000 74020 Utilities

8506. G Municipal Dock, Capital expenditures

74010 000 7900 00 00000 74010 Capital Expenditures

8506. H Municipal Dock, Repairs and maintenance

74020 000 5248 00 00000 74020 Applied Deposits
 74020 000 7002 00 00000 74020 Facility Repair & Maintenance
 74020 000 7009 00 00000 74020 Equipment Repair & Maintenance
 ENTFS Enterprise Funds

8506. K Municipal Dock, Allocated vehicle charges - garage

74020 000 7010 00 00000 74020 Vehicle Maintenance

8507 Small Boat Harbor**8507. A Small Boat Harbor, Salaries**

74010 000 6001 00 00000 74010 Salaries & Wages
 74010 000 6002 00 00000 74010 Temporary Wages
 74010 000 6010 00 00000 74010 Vacation expense
 74020 000 6002 00 00000 74020 Temporary Wages
 ENTFS Enterprise Funds

8507. C Small Boat Harbor, Employee Benefits

74010 000 6101 00 00000 74010 Employer Tax
 74010 000 6102 00 00000 74010 PERS Retirement

74010 000 6103 00 00000 74010 SBS
 74010 000 6210 00 00000 74010 Employee Health Benefits
 74010 000 6220 00 00000 74010 Life Insurance
 74010 000 6222 00 00000 74010 Workers Compensation
 74020 000 6220 00 00000 74020 Life Insurance
 ENTFS Enterprise Funds

8507. E Small Boat Harbor, Allocated salaries - PW

74010 000 7629 00 00000 74010 Harbors Charges from Capital Facilities

8507. F Small Boat Harbor, Materials and Supplies

74010 000 7001 00 00000 74010 Materials & Supplies
 74010 000 7015 00 00000 74010 Fuel - Automotive
 74010 000 7100 00 00000 74010 Uniform, gear & clothing allowance
 74010 400 7001 00 00000 74010 Harbors Materials & Supplies
 ENTFS Enterprise Funds

8507. H Small Boat Harbor, Utilities

74010 000 7113 00 00000 74010 Fire Substation Expenses
 74010 000 7501 00 00000 74010 Utilities
 ENTFS Enterprise Funds

8507. I Small Boat Harbor, Repairs and Maintenance

74010 000 7002 00 00000 74010 Facility Repair & Maintenance
 74010 000 7008 00 00000 74010 Non-capital Equipment
 74010 000 7011 00 00000 74010 Equipment Rental Expense
 74010 000 7861 00 00000 74010 Harbor Hoist Expenditures
 74030 000 7860 00 00000 74030 Derelict vessel disposal
 74320 000 7829 00 00000 74320
 ENTFS Enterprise Funds

8507. J

74010 000 7505 00 00000 74010 Travel
 74010 000 7507 00 00000 74010 Harbors Memberships & Dues
 74010 000 7509 00 00000 74010 Harbors Credit card processing & bank fees
 74010 000 7519 00 00000 74010 Harbors Professional Services Contractual
 74010 000 7980 00 00000 74010 Bad Debt Expense
 ENTFS Enterprise Funds

8507. J. Small Boat Harbor, Miscellaneous

74010 000 7506 00 00000 74010 Publications & Advertising

8507. K Small Boat Harbor, Alloc vehicle charges - garage

74010 000 7010 00 00000 74010 Vehicle Maintenance

8508 Travel Lift**8508. A Travel Lift, Salaries**

74000 401 6001 00 00000 74000 Salaries

74000 401 6010 00 00000 74000 Vacation expense

74030 000 6001 00 00000 74030 Salaries & Wages

74030 000 6010 00 00000 74030 Vacation expense

74030 000 6211 00 00000 74030 Deductible Reimbursement Expense

ENTFS Enterprise Funds

8508. B Travel Lift, Overtime salaries

74000 401 6005 00 00000 74000 Overtime

74010 000 6005 00 00000 74010 Overtime

74020 000 6005 00 00000 74020 Overtime

74020 000 6010 00 00000 74020 Vacation expense

74030 000 6005 00 00000 74030 Overtime

ENTFS Enterprise Funds

8508. C Travel Lift, Employee Benefits

74000 401 6101 00 00000 74000 Employer Tax

74000 401 6102 00 00000 74000 PERS Retirement

74000 401 6103 00 00000 74000 SBS

74000 401 6210 00 00000 74000 Employee Health Benefits

74000 401 6211 00 00000 74000 Deductible Reimbursement Expense

74000 401 6220 00 00000 74000 Life Insurance

74000 401 6222 00 00000 74000 Workers Compensation

74030 000 6101 00 00000 74030 Employer Tax

74030 000 6102 00 00000 74030 PERS Retirement

74030 000 6103 00 00000 74030 SBS

74030 000 6210 00 00000 74030 Employee Health Benefits

74030 000 6220 00 00000 74030 Life Insurance

74030 000 6222 00 00000 74030 Workers Compensation

ENTFS Enterprise Funds

8508. D Travel Lift, Materials and supplies

74030 000 7001 00 00000 74030 Materials & Supplies

8508. F Travel Lift, Utilities

74030 000 7015 00 00000 74030 Fuel - Automotive

74030 000 7501 00 00000 74030 Utilities

ENTFS Enterprise Funds

8508. G Travel Lift, Repairs and maintenance

74010 000 7009 00 00000 74010 Equipment Repair & Maintenance

74030 000 7002 00 00000 74030 Facility Repair & Maintenance

74030 000 7009 00 00000 74030 Equipment Repair & Maintenance

ENTFS Enterprise Funds

8508. K Travel Lift, Allocated vehicle charges - garage

74030 000 7010 00 00000 74030 Vehicle Maintenance

8508. L Travel Lift, Publications

74020 000 7900 00 00000 74020 Capital Expenditures

8509 Depreciation

70000 202 7999 00 00000 70000 Depreciation

70000 203 7999 00 00000 70000 Depreciation

76000 502 7999 00 00000 76000 Depreciation

76000 503 7999 00 00000 76000 Depreciation

78000 602 7999 00 00000 78000 Depreciation

78000 603 7999 00 00000 78000 Depreciation

74010 000 7999 00 00000 74010 Depreciation

74020 000 7999 00 00000 74020 Depreciation

74030 000 7999 00 00000 74030 Depreciation

72000 302 7999 00 00000 72000 Depreciation

ENTFS Enterprise Funds

8510 Interest Expense

70000 201 7915 00 00000 70000 Meter Deposit Interest Expense

70000 201 7980 00 00000 70000 Bad Debt Expense

76000 501 7803 00 00000 76000 Revenue Bond Interest

76302 000 7803 00 00000 76302 Revenue Bond Interest

ENTFS Enterprise Funds

8511 General expense (separately report)

74000 401 7601 00 00000 74000 Charges from Administration

74010 000 7601 00 00000 74010 Charges from Administration

74020 000 7601 00 00000 74020 Charges from Administration

74030 000 7601 00 00000 74030 Charges from Administration
 ENTFS Enterprise Funds

8601 Bond principal

16000 000 7800 00 00000 16000 General Obligation Bond Principal

8602 Interest Expense

16000 000 7801 00 00000 16000 General Obligation Bond Interest

72000 301 7803 00 00000 72000 Revenue Bond Interest

8700 Transfers

8700. A Transfers in

11000 000 4920 00 00000 11000 Transfer from Permanent Fund
 11000 000 4925 00 00000 11000 Transfer from Secure Rural Schools
 11000 999 4921 00 00000 11000 Transfer from Secur Rural Schools Fund
 11160 000 4910 00 00000 11160 Transfer from General Fund
 16000 000 4922 00 00000 16000 Transfer from Sales Tax Fund
 24000 140 4910 00 00000 24000 Parks & Recreation Transfer from General Fund
 24000 140 4922 00 00000 24000 Parks & Recreation Transfer from Sales Tax Fund
 24010 141 4910 00 00000 24010 Transfer from General Fund
 24010 141 4922 00 00000 24010 Transfer from Sales Tax Fund
 21000 120 4928 00 00000 21000 Transfer from Transient Tax Fund
 21000 125 4910 00 00000 21000 Nolan Center Transfer from General Fund
 21000 125 4922 00 00000 21000 Nolan Center Transfer from Sales Tax Fund
 80070 000 4910 00 00000 80070 Transfer from General Fund
 80080 000 4910 00 00000 80080 Transfer from General Fund
 80090 000 4910 00 00000 80090 Transfer from General Fund
 Government Activities

70300 202 4970 00 70001 70300 P& L Capital Projects Transfer from Light & Power
 74010 000 4974 00 00000 74010 Transfer from Port & Harbors
 74100 000 4974 00 00000 74100 Transfer from Port & Harbors
 74310 000 4974 00 00000 74310 Transfer from Port & Harbors
 ENTFS Enterprise Funds

8700. B Transfers out

25000 000 8900 00 00000 25000 Transfer to Other Fund, Miscellaenous
 25000 000 8910 00 00000 25000 Transfer To General Fund
 20000 000 8910 00 00000 20000 Transfer To General Fund
 11000 000 8900 00 00000 11000 Transfer to Other Fund, Miscellaenous
 11000 000 8924 00 00000 11000 Transfer to Parks & Recreation

11000 012 8990 00 00000 11000 Transfer to Capital Project Fund
 11000 015 8990 00 00000 11000 Transfer to Capital Project Fund
 11000 999 8921 00 00000 11000 Transfer to Nolan Center
 11000 999 8924 00 00000 11000 Transfer to Parks & Recreation
 22000 000 8910 00 00000 22000 Transfer to General Fund
 22000 000 8921 00 00000 22000 Transfer to Nolan Center
 22030 000 8916 00 00000 22030 Transfer to Debt Service
 22030 000 8924 00 00000 22030 Transfer to Parks & Recreation
 28000 000 8921 00 00000 28000 Transfer to Nolan Center
 28010 000 8921 00 00000 28010 Transfer to Nolan Center
 24010 141 8990 00 00000 24010 Transfer to Capital Project Fund
 Government Activities

70000 000 8970 00 00000 70000 Transfer to Other Fund, Miscellaenous
 74010 000 8900 00 00000 74010 Transfer to Other Fund, Miscellaenous
 74010 000 8974 00 00000 74010 Transfer to Other Port & Harbor Fund
 74100 000 8974 00 00000 74100 Transfer to Port & Harbors
 74120 000 8974 00 00000 74120 Transfer to Port & Harbors
 74130 000 8974 00 00000 74130 Transfer to Port & Harbors
 ENTFS Enterprise Funds

Net Income (Loss)

1. Borough classifies all their utility receivables in electric fund. Auditor had to perform a reclass to properly allocate to appropriate funds. Reclass at YE based off PBC-determined allocation to get AR in the other funds.
2. Land Sales AR offset by deferred inflow of resources - land sales not yet due. As amount is not available until a future period (time requirement), amount cannot be recognized as revenue in governmental funds and is considered a deferred inflow of resources.
3. Used only to balance fund.
4. Per inquiry with Finance Director, Lee, Misc Payable is essentially a liability from the sewer fund to itself. JE was posted to establish the required debt service reserves and short-lived asset replacement reserves to fulfill requirement for the USDA Sewer Loan.
5. CY and PY Balances split between fiscal years for same account
6. Only \$476,259 of this amount is federal PILT and belongs on the SEFA. The difference consists of PILT received from Tlingit Haida Regional Housing Authority and Alaska Housing Finance Corporation.

ST 2/15/2021

7. Jail Rent Revenue not presented on SSFA
8. Not a transfer, but revenue. Remapped as contribution to the civic center for the Report
9. Not a transfer, revenue. Should be remapped as a contribution to the Center.

10/7/2021

12:55 PM

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Prelim	Adj's	Reclass	Rep	Annotation	Rep 06/19	%Chg
34,405,319.81	9,566.15	0.00	34,414,885.96		32,414,958.86	6
11,717,734.04	0.00	0.00	11,717,734.04	UD,A.02	9,296,822.67	26
500.00	0.00	0.00	500.00	UD,A.02	500.00	0
2,153.55	0.00	0.00	2,153.55	A.02	40,363.42	(95)
(445.38)	0.00	0.00	(445.38)	UD,A.02	0.00	0
(300.00)	0.00	0.00	(300.00)	A.02	0.00	0
(6,302,920.19)	4,259.23	0.00	(6,298,660.96)	A.02	(6,428,640.73)	(2)
(312,497.54)	0.00	0.00	(312,497.54)	A.02	(312,497.54)	0
9,982.33	0.00	0.00	9,982.33	A.02	18,080.59	(45)
(252,297.19)	0.00	0.00	(252,297.19)	A.02	0.00	0
0.00	0.00	0.00	0.00	A.02	6,647.54	(100)
33,750.00	0.00	0.00	33,750.00	A.02	0.00	0
0.00	0.00	0.00	0.00	A.02	9,655.00	(100)
(5,417.45)	0.00	0.00	(5,417.45)	A.02	(4,476.45)	21
(1,000.00)	0.00	0.00	(1,000.00)	A.02	0.00	0
(6,594.00)	0.00	0.00	(6,594.00)	A.02	(6,594.00)	0
(1,292,382.30)	0.00	0.00	(1,292,382.30)	A.02	0.00	0
2,827.33	0.00	0.00	2,827.33	A.02	0.00	0
12,004,236.21	0.00	0.00	12,004,236.21	A.02	12,004,236.21	0
29,890.33	0.00	0.00	29,890.33	A.02	29,890.33	0
77,265.40	(37,836.03)	0.00	39,429.37	A.02	0.00	0
153,395.00	0.00	0.00	153,395.00	A.02	155,076.00	(1)
(155,076.00)	0.00	0.00	(155,076.00)	A.02	(155,076.00)	0
(567,747.36)	0.00	0.00	(567,747.36)	A.02	(374,347.36)	52
(158,609.96)	1,878.10	0.00	(156,731.86)	A.02	(114,279.86)	37
(85,076.27)	741.64	0.00	(84,334.63)	A.02	(58,932.80)	43
48,066.76	0.00	0.00	48,066.76	A.02	48,066.76	0
10,537.66	0.00	0.00	10,537.66	A.02	10,537.66	0
269,590.89	0.00	0.00	269,590.89	A.02	114,048.26	136
(71,358.74)	0.00	0.00	(71,358.74)	A.02	(53,841.12)	33
(1,007.48)	0.00	0.00	(1,007.48)	A.02	(1,007.48)	0
(2,366,702.01)	0.00	0.00	(2,366,702.01)	A.02	(1,398,234.25)	69
501,192.92	0.00	0.00	501,192.92	A.02	501,192.92	0
265,983.01	0.00	0.00	265,983.01	A.02	47,869.01	456
(817,434.77)	1,878.10	0.00	(815,556.67)	A.02	70,247.93	(1261)
186,736.92	791.33	0.00	187,528.25	A.02	(73,329.29)	(356)
135,950.58	388.71	0.00	136,339.29	A.02	57,889.91	136
272,681.97	0.00	0.00	272,681.97	A.02	148,449.81	84
(373.45)	0.00	0.00	(373.45)	A.02	2,884.83	(113)
(3,332.92)	0.00	0.00	(3,332.92)	A.02	(2,571.92)	30

(5,370.15)	0.00	0.00	(5,370.15) A.02	(5,280.15)	2
(16,910.00)	0.00	0.00	(16,910.00) A.02	(22,000.00)	(23)
(2,936,427.61)	0.00	0.00	(2,936,427.61) A.02	(3,358,864.10)	(13)
(144,229.32)	0.00	0.00	(144,229.32) A.02	(119,988.21)	20
(288,517.24)	0.00	0.00	(288,517.24) A.02	(230,227.18)	25
(31,832.00)	0.00	0.00	(31,832.00) A.02	(45,458.00)	(30)
4,315.49	0.00	0.00	4,315.49 A.02	9,566.15	(55)
(137,554.08)	0.00	0.00	(137,554.08) A.02	(78,009.34)	76
872.84	0.00	0.00	872.84 A.02	872.84	0
(343,288.34)	0.00	0.00	(343,288.34) A.02	(345,971.86)	(1)
(1,353,444.77)	0.00	0.00	(1,353,444.77) A.02	(1,353,444.77)	0
(3,322,457.81)	9,077.71	0.00	(3,313,380.10) A.02	(3,982,484.04)	(17)
(1,990.37)	0.00	0.00	(1,990.37) A.02	0.00	0
(827,689.97)	939.05	0.00	(826,750.92) A.02	(810,876.63)	2
25,167.76	0.00	0.00	25,167.76 A.02	25,167.76	0
(1,364.47)	0.00	0.00	(1,364.47) A.02	(1,364.47)	0
(69,284.71)	0.00	0.00	(69,284.71) A.02	0.00	0
8,188.09	0.00	0.00	8,188.09 A.02	8,188.09	0
4,341,538.45	9,920.03	0.00	4,351,458.48 A.02	3,777,275.63	15
399,653.14	0.00	0.00	399,653.14 A.02	1,078.87	36944
(40,879.73)	0.00	0.00	(40,879.73) A.02	(246,332.91)	(83)
(107,177.78)	0.00	0.00	(107,177.78) A.02	(856,985.00)	(87)
70.30	0.00	0.00	70.30 A.02	628,436.12	(100)
2,399.28	0.00	0.00	2,399.28 A.02	2,399.28	0
0.00	0.00	0.00	0.00 A.02	170.22	(100)
0.00	0.00	0.00	0.00 A.02	(1,209.87)	(100)
0.00	0.00	0.00	0.00 A.02	107,693.55	(100)
(6,196,066.77)	0.00	0.00	(6,196,066.77) A.02	(5,042,217.12)	23
0.21	0.00	0.00	0.21 A.02	(38,524.79)	(100)
(1,007,927.67)	4,029.44	0.00	(1,003,898.23) A.02	(831,160.65)	21
13,550.57	0.00	0.00	13,550.57 A.02	13,550.57	0
60,943.46	0.00	0.00	60,943.46 A.02	60,943.46	0
66.15	0.00	0.00	66.15 A.02	66.15	0
(83,719.43)	0.00	0.00	(83,719.43) A.02	(83,719.43)	0
(315,535.33)	3,932.69	0.00	(311,602.64) A.02	(240,605.29)	30
(148.75)	0.00	0.00	(148.75) A.02	(272.88)	(45)
16,483.36	0.00	0.00	16,483.36 A.02	475,558.00	(97)
(754,390.72)	0.00	0.00	(754,390.72) A.02	(755,176.24)	0
(159,593.97)	0.00	0.00	(159,593.97) A.02	(190,073.81)	(16)
(50,000.00)	0.00	0.00	(50,000.00) A.02	(50,000.00)	0
250.00	0.00	0.00	250.00 A.02	250.00	0
400.00	0.00	0.00	400.00 A.02	400.00	0
0.00	0.00	0.00	0.00	0.00	0
(29,890.33)	0.00	0.00	(29,890.33) A.02	(29,890.33)	0
(77,265.40)	37,836.03	0.00	(39,429.37) A.02	0.00	0

2,936,427.61	0.00	0.00	2,936,427.61 A.02	3,358,864.10	(13)
1,292,382.30	0.00	0.00	1,292,382.30 A.02	0.00	0
7,628,605.84	0.00	0.00	7,628,605.84 B.02	7,648,579.90	0
546,914.03	0.00	0.00	546,914.03 A.02	353,514.03	55
36,147.71	0.00	0.00	36,147.71 UD,A.02	66,764.69	(46)
6,579,482.18	(31,794.77)	0.00	6,547,687.41 A.02	6,663,156.27	(2)
312,497.54	0.00	0.00	312,497.54 A.02	312,497.54	0
(9,982.33)	0.00	0.00	(9,982.33) A.02	(18,080.59)	(45)
0.00	0.00	0.00	0.00 A.02	(6,647.54)	(100)
0.00	0.00	0.00	0.00 A.02	(9,655.00)	(100)
5,417.45	0.00	0.00	5,417.45 A.02	786.45	589
252,297.19	0.00	0.00	252,297.19 A.02	0.00	0
(33,750.00)	0.00	0.00	(33,750.00) A.02	0.00	0
(2,827.33)	0.00	0.00	(2,827.33) A.02	0.00	0
1,000.00	0.00	0.00	1,000.00 A.02	0.00	0
6,594.00	0.00	0.00	6,594.00 A.02	6,594.00	0
45,448.99	0.00	0.00	45,448.99	45,435.36	0
7,684,452.20	0.00	0.00	7,684,452.20 B.02	12,329,420.27	(38)
5,007,457.07	0.00	0.00	5,007,457.07 A.02,B.02	0.00	0
(12,004,236.21)	0.00	0.00	(12,004,236.21) A.02	(12,004,236.21)	0
2,366,702.01	0.00	0.00	2,366,702.01 A.02	1,398,234.25	69
(501,192.92)	0.00	0.00	(501,192.92) A.02	(501,192.92)	0
(265,983.01)	0.00	0.00	(265,983.01) A.02	(47,869.01)	456
(153,395.00)	0.00	0.00	(153,395.00) A.02	(155,076.00)	(1)
155,076.00	0.00	0.00	155,076.00 A.02	155,076.00	0
143,395.99	0.00	0.00	143,395.99 A.02	119,154.88	20
288,517.24	0.00	0.00	288,517.24 A.02	230,227.18	25
31,832.00	0.00	0.00	31,832.00 A.02	45,458.00	(30)
(4,315.49)	9,566.15	0.00	5,250.66 A.02	(9,566.15)	(155)
1,103,303.12	0.00	0.00	1,103,303.12 B.02	1,106,191.91	0
29,615.56	0.00	0.00	29,615.56	0.00	0
817,434.77	(1,878.10)	0.00	815,556.67 A.02	(70,247.93)	(1261)
(165,153.59)	(791.33)	0.00	(165,944.92) A.02	94,912.62	(275)
100.00	0.00	0.00	100.00 A.02	100.00	0
(135,950.58)	(388.71)	0.00	(136,339.29) A.02	(57,889.91)	136
(261,950.30)	0.00	0.00	(261,950.30) A.02	(137,718.14)	90
373.45	0.00	0.00	373.45 A.02	(2,884.83)	(113)
3,332.92	0.00	0.00	3,332.92 A.02	2,571.92	30
5,370.15	0.00	0.00	5,370.15 A.02	5,280.15	2
16,910.00	0.00	0.00	16,910.00 A.02	22,000.00	(23)
90,386.64	(741.64)	0.00	89,645.00 A.02	64,243.17	40
48,540.72	0.00	0.00	48,540.72 B.02	48,137.19	1
(48,066.76)	0.00	0.00	(48,066.76) A.02	(48,066.76)	0
10,610.65	0.00	0.00	10,610.65	10,592.35	0
(10,537.66)	0.00	0.00	(10,537.66) A.02	(10,537.66)	0
(266,375.14)	0.00	0.00	(266,375.14) A.02	(110,832.51)	140

71,358.74	0.00	0.00	71,358.74 A.02	53,841.12	33
750.00	0.00	0.00	750.00 A.02	750.00	0
1,007.48	0.00	0.00	1,007.48 A.02	1,007.48	0
158,609.96	(1,878.10)	0.00	156,731.86 A.02	114,279.86	37
137,554.08	0.00	0.00	137,554.08 A.02	78,009.34	76
(872.84)	0.00	0.00	(872.84) A.02	(872.84)	0
343,288.34	0.00	0.00	343,288.34 A.02	345,971.86	(1)
1,353,444.77	0.00	0.00	1,353,444.77 A.02	1,353,444.77	0
754,390.72	0.00	0.00	754,390.72 A.02	755,176.24	0
159,593.97	0.00	0.00	159,593.97 A.02	159,593.97	0
50,000.00	0.00	0.00	50,000.00 A.02	50,000.00	0
148.75	0.00	0.00	148.75 A.02	148.75	0
(16,483.36)	0.00	0.00	(16,483.36) A.02	(475,558.00)	(97)
26,595,699.62	(27,906.50)	0.00	26,567,793.12	23,333,083.62	14
3,322,457.81	207,560.33	0.00	3,530,018.14 A.02	4,089,795.73	(14)
1,990.37	0.00	0.00	1,990.37 A.02	0.00	0
1,007,927.67	(65,744.96)	0.00	942,182.71 A.02	797,180.52	18
(13,550.57)	0.00	0.00	(13,550.57) A.02	(13,550.57)	0
83,719.43	0.00	0.00	83,719.43 A.02	83,719.43	0
(60,943.46)	0.00	0.00	(60,943.46) A.02	(60,943.46)	0
(66.15)	0.00	0.00	(66.15) A.02	(66.15)	0
315,535.33	(62,764.92)	0.00	252,770.41 A.02	209,384.87	21
100.00	0.00	0.00	100.00 A.02	100.00	0
(4,341,538.45)	(9,920.03)	0.00	(4,351,458.48) A.02	(3,816,846.87)	14
(399,653.14)	0.00	0.00	(399,653.14) A.02	(1,078.87)	36944
200.00	0.00	0.00	200.00 A.02	200.00	0
40,879.73	0.00	0.00	40,879.73 A.02	246,332.91	(83)
107,177.78	0.00	0.00	107,177.78 A.02	856,985.00	(87)
0.00	0.00	0.00	0.00 A.02	728,989.19	(100)
(70.30)	0.00	0.00	(70.30) A.02	(628,436.12)	(100)
2,384.15	0.00	0.00	2,384.15 A.02	0.00	0
690,725.11	0.00	0.00	690,725.11 A.02	690,725.11	0
(2,399.28)	0.00	0.00	(2,399.28) A.02	(2,399.28)	0
0.00	0.00	0.00	0.00	98,572.06	(100)
0.00	0.00	0.00	0.00 A.02	(170.22)	(100)
0.00	0.00	0.00	0.00 A.02	1,209.87	(100)
0.00	0.00	0.00	0.00 A.02	(107,693.55)	(100)
6,196,066.77	0.00	0.00	6,196,066.77 A.02	5,042,217.12	23
(0.21)	0.00	0.00	(0.21) A.02	38,524.79	(100)
827,689.97	(69,493.80)	0.00	758,196.17 A.02	790,716.87	(4)
69,284.71	0.00	0.00	69,284.71 A.02	0.00	0
(8,188.09)	0.00	0.00	(8,188.09) A.02	(8,188.09)	0
(25,167.76)	0.00	0.00	(25,167.76) A.02	(25,167.76)	0
1,364.47	0.00	0.00	1,364.47 A.02	1,364.47	0
7,815,925.89	(363.38)	0.00	7,815,562.51	9,011,477.00	(13)

100,850.03	0.00	0.00	100,850.03	100,288.57	1
14,209.65	0.00	0.00	14,209.65 B.02	13,832.32	3
11,892.82	0.00	0.00	11,892.82 B.02	11,832.53	1
3,246.00	0.00	0.00	3,246.00 A.02	3,246.00	0
45,963.00	0.00	0.00	45,963.00 A.02	45,963.00	0
25,538.56	0.00	0.00	25,538.56 B.02	25,414.72	0
100,850.03	0.00	0.00	100,850.03	100,288.57	1
2,631,202.93	(23,538.26)	0.00	2,607,664.67	2,657,286.00	(2)
0.00	61,715.52	0.00	61,715.52 1,C.07	34,790.76	77
(9,370.00)	0.00	0.00	(9,370.00)	9,370.00	(200)
0.00	58,832.23	0.00	58,832.23 1,C.07	31,220.42	88
(9,370.00)	120,547.75	0.00	111,177.75	75,381.18	47
861,590.80	0.00	0.00	861,590.80	879,091.85	(2)
0.00	0.00	0.00	0.00	5,824.10	(100)
0.00	0.00	0.00	0.00	9,655.00	(100)
0.00	0.00	0.00	0.00	462,374.64	(100)
0.00	0.00	0.00	0.00	477,853.74	(100)
861,590.80	0.00	0.00	861,590.80	401,238.11	115
1,779,246.17	(126,791.31)	0.00	1,652,454.86	1,676,249.10	(1)
282,913.66	0.00	0.00	282,913.66	278,245.82	2
40,244.30	0.00	0.00	40,244.30	16,311.46	147
6,288.54	(6,288.54)	0.00	0.00	0.00	0
4,705.39	0.00	0.00	4,705.39	4,705.39	0
91,465.89	0.00	0.00	91,465.89 C.04	44,175.41	107
15,346.49	0.00	0.00	15,346.49 C.04	27,967.59	(45)
13,786.76	0.00	0.00	13,786.76 C.04	6,848.34	101
112.20	0.00	0.00	112.20	0.00	0
789.40	0.00	0.00	789.40	0.00	0
466,951.00	27,535.54	0.00	494,486.54 C.09	499,935.40	(1)
(69.63)	0.00	0.00	(69.63)	(69.63)	0
4,646.58	0.00	0.00	4,646.58	12,390.88	(63)
13,369.71	0.00	0.00	13,369.71	13,369.71	0
84.18	0.00	0.00	84.18	346.36	(76)
(48,507.00)	0.00	0.00	(48,507.00) C.09	0.00	0
29,407.96	0.00	0.00	29,407.96 C.09	29,407.96	0
205,855.75	0.00	0.00	205,855.75 C.09	205,855.75	0
0.00	0.00	0.00	0.00	1,681.00	(100)
(4,730.05)	0.00	0.00	(4,730.05)	2,884.83	(264)

0.00	0.00	0.00	0.00	22,463.30	(100)
4,977.99	0.00	0.00	4,977.99 2	6,068.54	(18)
2,065.00	0.00	0.00	2,065.00 2	2,690.06	(23)
735.38	0.00	0.00	735.38 2	2,098.70	(65)
0.00	0.00	0.00	0.00 2	3,428.90	(100)
4,937.61	0.00	0.00	4,937.61 2	6,070.61	(19)
5,165.98	0.00	0.00	5,165.98 2	6,246.58	(17)
857,629.43	21,247.00	0.00	878,876.43	914,877.14	(4)
16,972.50	44.98	0.00	17,017.48	7,425.45	129
479,986.98	(216,638.04)	0.00	263,348.94 1,C.07	276,647.89	(5)
0.00	0.00	0.00	0.00	250.00	(100)
44,764.22	0.00	0.00	44,764.22	0.00	0
97,159.94	0.00	0.00	97,159.94	158,086.86	(39)
(180.56)	0.00	0.00	(180.56)	180.56	(200)
0.00	68,554.75	0.00	68,554.75 1,C.07	40,535.38	69
638,703.08	(148,038.31)	0.00	490,664.77	483,126.14	2
61,761.60	(17,294.70)	0.00	44,466.90	65,944.85	(33)
17,294.70	(17,294.70)	0.00	0.00	17,294.70	(100)
44,422.37	0.00	0.00	44,422.37	44,890.28	(1)
0.00	0.00	0.00	0.00	3,647.86	(100)
1.73	0.00	0.00	1.73	1.73	0
61,718.80	(17,294.70)	0.00	44,424.10	65,834.57	(33)
2.50	0.00	0.00	2.50	2.50	0
3.57	0.00	0.00	3.57	3.57	0
0.00	0.00	0.00	0.00	70.30	(100)
32.23	0.00	0.00	32.23	22.52	43
0.00	0.00	0.00	0.00	6.89	(100)
4.50	0.00	0.00	4.50	4.50	0
42.80	0.00	0.00	42.80	110.28	(61)
(62,025.64)	0.00	0.00	(62,025.64)	(39,380.98)	58
(32,025.64)	0.00	0.00	(32,025.64)	(16,380.98)	96
(30,000.00)	0.00	0.00	(30,000.00)	(23,000.00)	30
(62,025.64)	0.00	0.00	(62,025.64)	(39,380.98)	58
64,611.12	0.00	0.00	64,611.12	86,552.92	(25)
64,611.12	0.00	0.00	64,611.12 PP.03	86,552.92	(25)
260,000.00	0.00	0.00	260,000.00 3	510,000.00	(49)
235,000.00	0.00	0.00	235,000.00 PP.02	460,000.00	(49)

25,000.00	0.00	0.00	25,000.00	PP.02	50,000.00	(50)
260,000.00	0.00	0.00	260,000.00		510,000.00	(49)
276,611.79	(31,610.03)	0.00	245,001.76		264,678.12	(7)
94,334.12	(31,610.03)	0.00	62,724.09		94,334.12	(34)
11,192.46	0.00	0.00	11,192.46		0.00	0
105,526.58	(31,610.03)	0.00	73,916.55		94,334.12	(22)
171,085.21	0.00	0.00	171,085.21	F.03	170,344.00	0
503,907.71	0.00	0.00	503,907.71		0.00	0
77,867.71	0.00	0.00	77,867.71	NM	0.00	0
483.00	0.00	0.00	483.00	NM	0.00	0
425,557.00	0.00	0.00	425,557.00	E.02	0.00	0
503,907.71	0.00	0.00	503,907.71		0.00	0
132,384,309.44	(288,970.79)	0.00	132,095,338.65		132,570,008.42	0
23,479,416.95	(6,083.00)	0.00	23,473,333.95	M.02	23,473,333.95	0
454,300.05	32,526.88	0.00	486,826.93	M.02	454,300.05	7
805,241.76	0.00	0.00	805,241.76	M.02	805,241.76	0
5,936,933.19	87,807.80	0.00	6,024,740.99	M.02	5,936,933.19	1
1,602,548.42	0.00	0.00	1,602,548.42	M.02	1,396,677.42	15
2,247,306.88	120,805.19	0.00	2,368,112.07	M.02	2,247,306.88	5
1,018,705.05	0.00	0.00	1,018,705.05	M.02	1,018,705.05	0
8,941,176.92	0.00	0.00	8,941,176.92	M.02	8,908,653.92	0
1,679,335.60	(200.00)	0.00	1,679,135.60	M.02	1,670,385.60	1
29,373,720.60	0.00	0.00	29,373,720.60	M.02	29,367,637.60	0
4,140,206.93	0.00	0.00	4,140,206.93	M.02	4,140,206.93	0
3,995,244.78	0.00	0.00	3,995,244.78	M.02	3,995,244.78	0
59,779.25	0.00	0.00	59,779.25	M.02	59,779.25	0
83,733,916.38	234,856.87	0.00	83,968,773.25		83,474,406.38	1
959,233.31	0.00	0.00	959,233.31		959,233.31	0
10,900.00	0.00	0.00	10,900.00	M.02	10,900.00	0
948,333.31	0.00	0.00	948,333.31	M.02	948,333.31	0
959,233.31	0.00	0.00	959,233.31		959,233.31	0
9,083,956.25	136,640.61	0.00	9,220,596.86		9,083,956.25	2
248,823.74	136,640.61	0.00	385,464.35	M.02	248,823.74	55
268,015.15	0.00	0.00	268,015.15	M.02	268,015.15	0
2,233,578.71	0.00	0.00	2,233,578.71	M.02	2,233,578.71	0
982,636.96	0.00	0.00	982,636.96	M.02	982,636.96	0

222,465.77	0.00	0.00	222,465.77 M.02	222,465.77	0
5,128,435.92	0.00	0.00	5,128,435.92 M.02	5,128,435.92	0
9,083,956.25	136,640.61	0.00	9,220,596.86	9,083,956.25	2
42,675,173.84	93,646.00	0.00	42,768,819.84	42,675,173.84	0
1,562,405.35	0.00	0.00	1,562,405.35 M.02	1,562,405.35	0
686,773.07	0.00	0.00	686,773.07 M.02	686,773.07	0
48,556.31	0.00	0.00	48,556.31 M.02	48,556.31	0
10,122,946.45	0.00	0.00	10,122,946.45 M.02	10,122,946.45	0
18,391,506.58	0.00	0.00	18,391,506.58 M.02	18,391,506.58	0
1,834,183.20	0.00	0.00	1,834,183.20 M.02	1,834,183.20	0
253,884.10	0.00	0.00	253,884.10 M.02	253,884.10	0
9,765,780.78	93,646.00	0.00	9,859,426.78 M.02	9,765,780.78	1
9,138.00	0.00	0.00	9,138.00 M.02	9,138.00	0
42,675,173.84	93,646.00	0.00	42,768,819.84	42,675,173.84	0
5,454,003.87	41,848.73	0.00	5,495,852.60	5,454,003.87	1
73,408.18	0.00	0.00	73,408.18 M.02	73,408.18	0
691,453.22	0.00	0.00	691,453.22 M.02	691,453.22	0
3,490,206.21	0.00	0.00	3,490,206.21 M.02	3,490,206.21	0
195,000.51	0.00	0.00	195,000.51 M.02	195,000.51	0
552,402.00	0.00	0.00	552,402.00 M.02	552,402.00	0
306,510.20	41,848.73	0.00	348,358.93 M.02	306,510.20	14
145,023.55	0.00	0.00	145,023.55 M.02	145,023.55	0
5,454,003.87	41,848.73	0.00	5,495,852.60	5,454,003.87	1
10,146,867.84	0.00	0.00	10,146,867.84	10,146,867.84	0
1,186,923.46	0.00	0.00	1,186,923.46 M.02	1,186,923.46	0
8,959,944.38	0.00	0.00	8,959,944.38 M.02	8,959,944.38	0
10,146,867.84	0.00	0.00	10,146,867.84	10,146,867.84	0
24,019,792.97	0.00	0.00	24,019,792.97	24,019,792.97	0
24,019,792.97	0.00	0.00	24,019,792.97 M.02	24,019,792.97	0
154,636.49	0.00	0.00	154,636.49	154,636.49	0
154,636.49	0.00	0.00	154,636.49 M.02	154,636.49	0
2,530,922.92	0.00	0.00	2,530,922.92	2,530,922.92	0
2,530,922.92	0.00	0.00	2,530,922.92 M.02	2,530,922.92	0

10,831,754.87	(136,640.61)	0.00	10,695,114.26	8,733,806.75	22
566,920.20	(136,640.61)	0.00	430,279.59 M.02	42,659.89	909
10,209,433.86	0.00	0.00	10,209,433.86 M.02	8,635,746.05	18
55,400.81	0.00	0.00	55,400.81 M.02	55,400.81	0
10,831,754.87	(136,640.61)	0.00	10,695,114.26	8,733,806.75	22
(57,205,949.30)	(659,322.39)	0.00	(57,865,271.69)	(54,662,792.20)	6
(6,043,905.06)	(9,527.34)	0.00	(6,053,432.40) M.02	(5,749,030.10)	5
(9,870,768.42)	0.00	0.00	(9,870,768.42) M.02	(9,611,208.37)	3
(1,080,450.98)	0.00	0.00	(1,080,450.98) M.02	(1,004,318.70)	8
(27,847,853.71)	(3,579.75)	0.00	(27,851,433.46)	(25,935,263.90)	7
(12,362,971.13)	(646,215.30)	0.00	(13,009,186.43) M.02	(12,362,971.13)	5
(57,205,949.30)	(659,322.39)	0.00	(57,865,271.69)	(54,662,792.20)	6
0.00	11,612.00	0.00	11,612.00	0.00	0
0.00	4,803.00	0.00	4,803.00 FF1.GOV.02	0.00	0
0.00	1,383.00	0.00	1,383.00 FF1.GOV.02	0.00	0
0.00	1,003.00	0.00	1,003.00 FF1.GOV.02	0.00	0
0.00	3,631.00	0.00	3,631.00 FF1.GOV.02	0.00	0
0.00	792.00	0.00	792.00 FF1.GOV.02	0.00	0
0.00	11,612.00	0.00	11,612.00	0.00	0
321,968.00	(32,956.00)	0.00	289,012.00	321,968.00	(10)
150,679.00	(13,629.00)	0.00	137,050.00 FF1.02	150,679.00	(9)
34,158.00	(3,925.00)	0.00	30,233.00 FF1.02	34,158.00	(11)
23,923.00	(2,848.00)	0.00	21,075.00 FF1.02	23,923.00	(12)
89,159.00	(10,305.00)	0.00	78,854.00 FF1.02	89,159.00	(12)
24,049.00	(2,249.00)	0.00	21,800.00 FF1.02	24,049.00	(9)
321,968.00	(32,956.00)	0.00	289,012.00	321,968.00	(10)
153,105.00	9,171.00	0.00	162,276.00	153,105.00	6
60,994.00	3,793.00	0.00	64,787.00 FF1.GOV.02	60,994.00	6
18,932.00	1,092.00	0.00	20,024.00 FF1.GOV.02	18,932.00	6
13,643.00	792.00	0.00	14,435.00 FF1.GOV.02	13,643.00	6
48,489.00	2,868.00	0.00	51,357.00 FF1.GOV.02	48,489.00	6
11,047.00	626.00	0.00	11,673.00 FF1.GOV.02	11,047.00	6
153,105.00	9,171.00	0.00	162,276.00	153,105.00	6
(461,956.89)	0.00	0.00	(461,956.89)	(738,387.56)	(37)
(345,438.00)	0.00	0.00	(345,438.00)	(597,069.00)	(42)
(235,000.00)	0.00	0.00	(235,000.00) PP.02	(460,000.00)	(49)

(25,000.00)	0.00	0.00	(25,000.00) PP.02	(50,000.00)	(50)
(260,000.00)	0.00	0.00	(260,000.00)	(510,000.00)	(49)
1,631.00	0.00	0.00	1,631.00 PP.03	0.00	0
(87,069.00)	0.00	0.00	(87,069.00) PP.03	(87,069.00)	0
(85,438.00)	0.00	0.00	(85,438.00)	(87,069.00)	(2)
(116,518.89)	0.00	0.00	(116,518.89)	(141,318.56)	(18)
(64,611.12)	0.00	0.00	(64,611.12) PP.03	(86,552.92)	(25)
(51,907.77)	0.00	0.00	(51,907.77) PP.03	(54,765.64)	(5)
(116,518.89)	0.00	0.00	(116,518.89)	(141,318.56)	(18)
(1,988,068.00)	(95,857.00)	0.00	(2,083,925.00)	(1,988,068.00)	5
(916,429.00)	(39,643.00)	0.00	(956,072.00) FF1.02	(916,429.00)	4
(219,453.00)	(11,417.00)	0.00	(230,870.00) FF1.02	(219,453.00)	5
(155,093.00)	(8,283.00)	0.00	(163,376.00) FF1.02	(155,093.00)	5
(547,473.00)	(29,972.00)	0.00	(577,445.00) FF1.02	(547,473.00)	5
(149,620.00)	(6,542.00)	0.00	(156,162.00) FF1.02	(149,620.00)	4
(1,988,068.00)	(95,857.00)	0.00	(2,083,925.00)	(1,988,068.00)	5
(370,208.00)	301,525.00	0.00	(68,683.00)	(370,208.00)	(81)
(147,864.00)	124,700.00	0.00	(23,164.00) FF1.GOV.02	(147,864.00)	(84)
(47,431.00)	35,913.00	0.00	(11,518.00) FF1.GOV.02	(47,431.00)	(76)
(34,445.00)	26,054.00	0.00	(8,391.00) FF1.GOV.02	(34,445.00)	(76)
(113,172.00)	94,280.00	0.00	(18,892.00) FF1.GOV.02	(113,172.00)	(83)
(27,296.00)	20,578.00	0.00	(6,718.00) FF1.GOV.02	(27,296.00)	(75)
(370,208.00)	301,525.00	0.00	(68,683.00)	(370,208.00)	(81)
(1,189,579.67)	(159,820.09)	0.00	(1,349,399.76)	(1,318,699.26)	2
(44,292.91)	0.00	0.00	(44,292.91) CC.02	0.00	0
(157,111.08)	0.00	0.00	(157,111.08) CC.02	(173,949.90)	(10)
5,098.21	0.00	0.00	5,098.21	0.00	0
0.00	0.00	0.00	0.00	(31.45)	(100)
(2,847.20)	0.00	0.00	(2,847.20) CC.02	0.00	0
(1,916.64)	0.00	0.00	(1,916.64) CC.02	(798.65)	140
(21,400.00)	(67,000.00)	0.00	(88,400.00)	0.00	0
190.20	0.00	0.00	190.20	0.00	0
(16.99)	0.00	0.00	(16.99) CC.02	0.00	0
1,661.32	0.00	0.00	1,661.32	0.00	0
(81,026.96)	0.00	0.00	(81,026.96) CC.02	(4,713.74)	1619
(1,437.71)	0.00	0.00	(1,437.71) CC.02	(4,361.33)	(67)
(853.08)	0.00	0.00	(853.08) CC.02	(1,780.11)	(52)
(12,950.00)	0.00	0.00	(12,950.00) CC.02	0.00	0

(2,747.93)	0.00	0.00	(2,747.93) CC.02	(631.00)	335
(1,337.45)	0.00	0.00	(1,337.45) CC.02	(221.98)	503
(784.83)	0.00	0.00	(784.83) CC.02	0.00	0
(6,461.74)	0.00	0.00	(6,461.74) CC.02	(3,178.76)	103
3,326.91	0.00	0.00	3,326.91	0.00	0
0.00	0.00	0.00	0.00	(500.00)	(100)
0.00	0.00	0.00	0.00	(608.86)	(100)
(324,907.88)	(67,000.00)	0.00	(391,907.88)	(190,775.78)	105
(350,077.47)	0.00	0.00	(350,077.47) CC.02	(575,680.44)	(39)
2,044.50	0.00	0.00	2,044.50	0.00	0
(1,990.37)	0.00	0.00	(1,990.37) CC.02	0.00	0
(8,099.13)	0.00	0.00	(8,099.13)	(1,900.18)	326
15,552.33	0.00	0.00	15,552.33	0.00	0
(49,209.00)	0.00	0.00	(49,209.00) 4	(49,209.00)	0
(32,675.88)	0.00	0.00	(32,675.88) CC.02	(20,287.82)	61
2,500.00	0.00	0.00	2,500.00	0.00	0
(14,577.16)	0.00	0.00	(14,577.16) CC.02	(1,609.36)	806
408.34	0.00	0.00	408.34	0.00	0
(8,924.28)	0.00	0.00	(8,924.28) CC.02	(5,877.74)	52
(6,305.66)	0.00	0.00	(6,305.66) CC.02	(243.95)	2485
(2,291.84)	0.00	0.00	(2,291.84) CC.02	(805.40)	185
(392,031.59)	(92,820.09)	0.00	(484,851.68)	(429,401.63)	13
0.00	0.00	0.00	0.00	(38,525.00)	(100)
(23,140.22)	0.00	0.00	(23,140.22) CC.02	(4,382.96)	428
5,290.04	0.00	0.00	5,290.04	0.00	0
(1,144.40)	0.00	0.00	(1,144.40) CC.02	0.00	0
(864,671.79)	(92,820.09)	0.00	(957,491.88)	(1,127,923.48)	(15)
(237,448.76)	(130,843.45)	0.00	(368,292.21)	(399,697.04)	(8)
(205,648.26)	(37,836.03)	0.00	(243,484.29)	(278,245.82)	(12)
(489.12)	0.00	0.00	(489.12)	0.00	0
93,007.42	(93,007.42)	0.00	0.00	0.00	0
1,747.73	0.00	0.00	1,747.73	0.00	0
94,266.03	(93,007.42)	0.00	1,258.61	0.00	0
(52,142.45)	0.00	0.00	(52,142.45)	(56,456.27)	(8)
(23,857.24)	0.00	0.00	(23,857.24)	(21,591.46)	10
(8,750.61)	0.00	0.00	(8,750.61)	(7,284.51)	20
(21,247.79)	0.00	0.00	(21,247.79)	(16,288.08)	30
(20,068.44)	0.00	0.00	(20,068.44)	(19,830.90)	1
(126,066.53)	0.00	0.00	(126,066.53)	(121,451.22)	4
(86,140.03)	0.00	0.00	(86,140.03)	(79,212.88)	9

(71,767.11)	0.00	0.00	(71,767.11)	(63,367.11)	13
(5,152.92)	0.00	0.00	(5,152.92)	(7,550.77)	(32)
(9,220.00)	0.00	0.00	(9,220.00)	(8,295.00)	11
(86,140.03)	0.00	0.00	(86,140.03)	(79,212.88)	9
(4,193.60)	0.00	0.00	(4,193.60)	(4,193.60)	0
(1,686.99)	0.00	0.00	(1,686.99)	(1,686.99)	0
(2,506.61)	0.00	0.00	(2,506.61)	(2,506.61)	0
(4,193.60)	0.00	0.00	(4,193.60)	(4,193.60)	0
(2,411,494.31)	(68,791.50)	0.00	(2,480,285.81)	(1,553,801.70)	60
(1,227,432.41)	(8,043.20)	0.00	(1,235,475.61) 13.02	0.00	0
(12,514.64)	(99.14)	0.00	(12,613.78) 13.02	0.00	0
(10,024.00)	0.00	0.00	(10,024.00) 5	(10,002.26)	0
2,541.05	0.00	0.00	2,541.05	13.87	18220
(38,064.21)	(60,649.16)	0.00	(98,713.37) C.04	(38,064.21)	159
(2,223.41)	0.00	0.00	(2,223.41)	(2,223.41)	0
(303,750.00)	0.00	0.00	(303,750.00)	0.00	0
(10,350.00)	0.00	0.00	(10,350.00)	(10,350.00)	0
(22,463.30)	0.00	0.00	(22,463.30)	(22,463.30)	0
(26,603.39)	0.00	0.00	(26,603.39) 2	(26,603.39)	0
(71,510.00)	0.00	0.00	(71,510.00)	(71,510.00)	0
(1,722,394.31)	(68,791.50)	0.00	(1,791,185.81)	(181,202.70)	888
(690,000.00)	0.00	0.00	(690,000.00)	(1,372,549.00)	(50)
1,450.00	0.00	0.00	1,450.00	(50.00)	(3000)
(550.00)	0.00	0.00	(550.00)	0.00	0
(689,100.00)	0.00	0.00	(689,100.00)	(1,372,599.00)	(50)
(40,060.00)	(1,978.00)	0.00	(42,038.00)	(40,060.00)	5
(18,051.00)	(818.00)	0.00	(18,869.00) FF1.02	(18,051.00)	5
(6,552.00)	(236.00)	0.00	(6,788.00) FF1.02	(6,552.00)	4
(4,992.00)	(171.00)	0.00	(5,163.00) FF1.02	(4,992.00)	3
(6,805.00)	(618.00)	0.00	(7,423.00) FF1.02	(6,805.00)	9
(3,660.00)	(135.00)	0.00	(3,795.00) FF1.02	(3,660.00)	4
(40,060.00)	(1,978.00)	0.00	(42,038.00)	(40,060.00)	5
(134,922.00)	70,744.00	0.00	(64,178.00)	(134,922.00)	(52)
(53,975.00)	29,257.00	0.00	(24,718.00) FF1.GOV.02	(53,975.00)	(54)
(17,660.00)	8,426.00	0.00	(9,234.00) FF1.GOV.02	(17,660.00)	(48)
(12,883.00)	6,113.00	0.00	(6,770.00) FF1.GOV.02	(12,883.00)	(47)
(40,323.00)	22,120.00	0.00	(18,203.00) FF1.GOV.02	(40,323.00)	(55)
(10,081.00)	4,828.00	0.00	(5,253.00) FF1.GOV.02	(10,081.00)	(48)

(134,922.00)	70,744.00	0.00	(64,178.00)	(134,922.00)	(52)
(163,230,373.11)	375,132.38	0.00	(162,855,240.73)	(158,478,572.44)	3
(14,251,183.00)	0.00	0.00	(14,251,183.00)	(14,251,183.00)	0
(37,918,377.42)	6,083.00	0.00	(37,912,294.42)	(37,706,423.42)	1
(15,563,803.40)	(240,939.87)	0.00	(15,804,743.27)	(15,563,803.40)	2
(458,241.57)	0.00	0.00	(458,241.57)	(458,241.57)	0
(55,717.00)	0.00	0.00	(55,717.00)	(55,717.00)	0
(1,101,057.96)	0.00	0.00	(1,101,057.96)	(1,053,501.96)	5
(122,822.00)	0.00	0.00	(122,822.00)	(122,822.00)	0
(13,818,265.40)	0.00	0.00	(13,818,265.40)	(13,818,265.40)	0
(361,648.30)	0.00	0.00	(361,648.30)	(361,648.30)	0
(52,910.00)	0.00	0.00	(52,910.00)	(52,910.00)	0
(83,704,026.05)	(234,856.87)	0.00	(83,938,882.92)	(83,444,516.05)	1
(3,358,864.10)	0.00	0.00	(3,358,864.10) WW.GOV.02	(3,270,697.78)	3
(8,019,388.63)	0.00	0.00	(8,019,388.63) WW.GOV.02	(7,874,513.43)	2
(7,193,490.45)	0.00	0.00	(7,193,490.45) WW.GOV.02	(7,116,890.05)	1
(312,497.54)	0.00	0.00	(312,497.54) WW.GOV.02	(312,497.54)	0
(7,680.00)	0.00	0.00	(7,680.00) WW.GOV.02	0.00	0
0.00	0.00	0.00	0.00	823.44	(100)
1,436.96	0.00	0.00	1,436.96 WW.GOV.02	(1,684.00)	(185)
(6,594.00)	0.00	0.00	(6,594.00) WW.GOV.02	(6,594.00)	0
(415,509.70)	0.00	0.00	(415,509.70) WW.GOV.02	0.00	0
(1,398,580.61)	0.00	0.00	(1,398,580.61) WW.GOV.02	(1,397,254.11)	0
471,784.96	0.00	0.00	471,784.96 WW.GOV.02	599,424.09	(21)
(157,986.74)	0.00	0.00	(157,986.74) WW.GOV.02	(67,271.40)	135
153,395.00	0.00	0.00	153,395.00 WW.GOV.02	155,076.00	(1)
(155,076.00)	0.00	0.00	(155,076.00) WW.GOV.02	(155,076.00)	0
(118,356.23)	0.00	0.00	(118,356.23) WW.GOV.02	(124,068.04)	(5)
(230,227.18)	0.00	0.00	(230,227.18) WW.GOV.02	(182,421.43)	26
(45,458.00)	0.00	0.00	(45,458.00) WW.GOV.02	(50,000.00)	(9)
9,566.15	(9,566.15)	0.00	0.00	0.00	0
(1,039,591.84)	0.00	0.00	(1,039,591.84) WW.GOV.02	(1,009,045.33)	3
(90,298.88)	0.00	0.00	(90,298.88) WW.GOV.02	(64,813.58)	39
62,251.24	0.00	0.00	62,251.24 WW.GOV.02	460.00	13433
139,498.25	0.00	0.00	139,498.25 WW.GOV.02	643.99	21562
(2,571.92)	0.00	0.00	(2,571.92) WW.GOV.02	(2,511.92)	2
(5,280.15)	0.00	0.00	(5,280.15) WW.GOV.02	(1,925.00)	174
(22,000.00)	0.00	0.00	(22,000.00) WW.GOV.02	0.00	0
(147,598.02)	0.00	0.00	(147,598.02) WW.GOV.02	(160,660.01)	(8)
(70.43)	0.00	0.00	(70.43) WW.GOV.02	(32.88)	114
(54.69)	0.00	0.00	(54.69) WW.GOV.02	(36.39)	50
111,054.49	0.00	0.00	111,054.49 WW.GOV.02	0.00	0
(54,591.12)	0.00	0.00	(54,591.12) WW.GOV.02	(29,693.45)	84
(1,007.48)	0.00	0.00	(1,007.48) WW.GOV.02	(1,007.48)	0

(111,101.10)	0.00	0.00	(111,101.10) WW.GOV.02	(879.65)	12530
(77,509.34)	0.00	0.00	(77,509.34) WW.GOV.02	2,990.76	(2692)
872.84	0.00	0.00	872.84 WW.GOV.02	872.84	0
(345,363.00)	0.00	0.00	(345,363.00) WW.GOV.02	(355,462.44)	(3)
(1,353,444.77)	0.00	0.00	(1,353,444.77) WW.GOV.02	(1,353,444.77)	0
(683,666.24)	0.00	0.00	(683,666.24) WW.GOV.02	(334,972.49)	104
(159,593.97)	0.00	0.00	(159,593.97) WW.GOV.02	(131,585.61)	21
(50,000.00)	0.00	0.00	(50,000.00) WW.GOV.02	(25,000.00)	100
(148.75)	0.00	0.00	(148.75) WW.GOV.02	(148.75)	0
13,183.36	0.00	0.00	13,183.36 WW.GOV.02	116,411.26	(89)
(24,600,557.63)	(9,566.15)	0.00	(24,610,123.78)	(23,153,485.15)	6
0.00	0.00	0.00	0.00 WW.GOV.02	(3,107,830.83)	(100)
0.00	0.00	0.00	0.00 WW.GOV.02	2,335,860.82	(100)
(3,502,332.51)	0.00	0.00	(3,502,332.51) WW.GOV.02	(3,351,285.38)	5
(1,296,230.32)	524,260.31	0.00	(771,970.01) WW.GOV.02	0.00	0
0.00	0.00	0.00	0.00 WW.GOV.02	(11,464,314.83)	(100)
0.00	0.00	0.00	0.00 WW.GOV.02	8,909,912.37	(100)
(905,742.49)	0.00	0.00	(905,742.49) WW.GOV.02	(732,991.70)	24
(2,554,402.46)	0.00	0.00	(2,554,402.46) WW.GOV.02	0.00	0
0.00	0.00	0.00	0.00 WW.GOV.02	(63,200.00)	(100)
0.00	0.00	0.00	0.00 WW.GOV.02	(141,492.91)	(100)
(284.25)	0.00	0.00	(284.25) WW.GOV.02	(284.22)	0
3,349.57	0.00	0.00	3,349.57 WW.GOV.02	1,694.57	98
(101.64)	0.00	0.00	(101.64) WW.GOV.02	(101.62)	0
66.15	0.00	0.00	66.15 WW.GOV.02	66.15	0
0.00	0.00	0.00	0.00 WW.GOV.02	(1,077,453.14)	(100)
0.00	0.00	0.00	0.00 WW.GOV.02	746,804.11	(100)
(252,727.19)	0.00	0.00	(252,727.19) WW.GOV.02	(154,070.32)	64
(330,649.03)	0.00	0.00	(330,649.03) WW.GOV.02	0.00	0
0.00	0.00	0.00	0.00 WW.GOV.02	(39,305.46)	(100)
0.00	0.00	0.00	0.00 WW.GOV.02	(55,382,860.67)	(100)
0.00	0.00	0.00	0.00 WW.GOV.02	(110,281.00)	(100)
0.00	0.00	0.00	0.00 WW.GOV.02	24,269,926.94	(100)
1,219,224.98	0.00	0.00	1,219,224.98 WW.GOV.02	1,513,672.75	(19)
(35,070,816.04)	0.00	0.00	(35,070,816.04) WW.GOV.02	0.00	0
6,806.61	0.00	0.00	6,806.61 WW.GOV.02	(1,078,249.01)	(101)
0.00	0.00	0.00	0.00 WW.GOV.02	(716,684.33)	(100)
(261,682.43)	0.00	0.00	(261,682.43) WW.GOV.02	(476,945.82)	(45)
0.00	0.00	0.00	0.00 WW.GOV.02	(59,179.40)	(100)
(856,179.60)	0.00	0.00	(856,179.60) WW.GOV.02	(660,881.29)	30
0.00	0.00	0.00	0.00 WW.GOV.02	(1,000,767.41)	(100)
66,525.85	0.00	0.00	66,525.85 WW.GOV.02	(1,842,052.12)	(104)
(688,348.35)	0.00	0.00	(688,348.35) WW.GOV.02	(688,348.31)	0
540.88	0.00	0.00	540.88 WW.GOV.02	(551,876.10)	(100)
0.00	0.00	0.00	0.00 WW.GOV.02	(2,371.33)	(100)
0.00	0.00	0.00	0.00 WW.GOV.02	(62.06)	(100)

(5,091,938.17)	92,820.09	0.00	(4,999,118.08) WW.GOV.02	(1,148,921.90)	335
0.21	0.00	0.00	0.21 WW.GOV.02	(38,524.79)	(100)
0.00	0.00	0.00	0.00 WW.GOV.02	(15,607,714.96)	(100)
0.00	0.00	0.00	0.00 WW.GOV.02	10,888,467.42	(100)
(628,150.79)	2,475.00	0.00	(625,675.79) WW.GOV.02	(448,687.55)	39
(4,719,247.54)	0.00	0.00	(4,719,247.54) WW.GOV.02	0.00	0
0.00	0.00	0.00	0.00 WW.GOV.02	(567,943.25)	(100)
(70,043.03)	0.00	0.00	(70,043.03) WW.GOV.02	(38,866.85)	80
8,188.09	0.00	0.00	8,188.09 WW.GOV.02	8,188.09	0
(251.46)	0.00	0.00	(251.46) WW.GOV.02	(251.43)	0
(1,364.47)	0.00	0.00	(1,364.47) WW.GOV.02	(1,364.47)	0
(54,925,789.43)	619,555.40	0.00	(54,306,234.03)	(51,880,571.24)	5
(7,511,050.31)	60,649.16	2,077,260.00	(5,373,141.15)	(5,294,254.95)	1
(1,816,352.15)	60,649.16	0.00	(1,755,702.99)	(1,773,430.22)	(1)
(1,816,352.15)	60,649.16	0.00	(1,755,702.99) 10.03	(1,773,430.22)	(1)
(27,379.95)	0.00	0.00	(27,379.95)	(21,148.05)	29
(27,379.95)	0.00	0.00	(27,379.95)	(21,148.05)	29
(503,436.42)	0.00	0.00	(503,436.42)	(474,063.44)	6
(503,436.42)	0.00	0.00	(503,436.42) 6,13.02	(474,063.44)	6
(5,108,820.43)	0.00	2,077,260.00	(3,031,560.43)	(2,929,955.76)	3
(2,046,582.37)	0.00	0.00	(2,046,582.37) 10.02.F	(1,951,015.55)	5
(48,954.15)	0.00	0.00	(48,954.15) 10.02.F	(54,115.34)	(10)
(1,925.29)	0.00	0.00	(1,925.29) 11.02.01	(5,271.08)	(63)
(0.04)	0.00	0.00	(0.04) 11.02.01	(102.33)	(100)
(3,010,992.56)	0.00	2,077,260.00	(933,732.56) 10.02.F	(1,326.50)	70291
(366.02)	0.00	0.00	(366.02) 10.02.F	0.00	0
0.00	0.00	0.00	0.00	(114,765.62)	(100)
0.00	0.00	0.00	0.00	(803,359.34)	(100)
(5,108,820.43)	0.00	2,077,260.00	(3,031,560.43)	(2,929,955.76)	3
(55,061.36)	0.00	0.00	(55,061.36)	(95,657.48)	(42)
(54,665.87)	0.00	0.00	(54,665.87)	(46,604.27)	17
(395.49)	0.00	0.00	(395.49)	(83.21)	375
0.00	0.00	0.00	0.00	(48,970.00)	(100)
(55,061.36)	0.00	0.00	(55,061.36)	(95,657.48)	(42)

(3,682,166.49)	(8,592.66)	0.00	(3,690,759.15)	(7,044,174.75)	(48)
(883,646.51)	0.00	0.00	(883,646.51) 13.02	0.00	0
0.00	0.00	0.00	0.00	(986,580.32)	(100)
(834,315.00)	8,043.20	0.00	(826,271.80) 13.02	0.00	0
(8,043.20)	99.14	0.00	(7,944.06) 13.02	0.00	0
0.00	0.00	0.00	0.00	(10,700.00)	(100)
(79,136.00)	0.00	0.00	(79,136.00)	(169,706.00)	(53)
(58,660.00)	0.00	0.00	(58,660.00) 13.02	0.00	0
(5,250.66)	0.00	0.00	(5,250.66) 13.02	0.00	0
(1,000.00)	0.00	0.00	(1,000.00)	0.00	0
0.00	0.00	0.00	0.00	(481,719.64)	(100)
(1,870,051.37)	8,142.34	0.00	(1,861,909.03)	(1,648,705.96)	13
0.00	(284,469.00)	0.00	(284,469.00)	(10,375.69)	2642
(289,719.01)	284,469.00	0.00	(5,250.01)	0.00	0
0.00	0.00	0.00	0.00	(307,405.30)	(100)
(460,352.69)	0.00	0.00	(460,352.69) 13.02	(3,847,601.31)	(88)
0.00	0.00	0.00	0.00	(171,723.20)	(100)
0.00	0.00	0.00	0.00	(31,176.18)	(100)
(750,071.70)	0.00	0.00	(750,071.70)	(4,368,281.68)	(83)
(371,975.00)	0.00	0.00	(371,975.00)	(371,975.00)	0
(371,975.00)	0.00	0.00	(371,975.00) 7	(371,975.00)	0
(409,355.51)	0.00	0.00	(409,355.51)	(420,903.39)	(3)
(409,355.51)	0.00	0.00	(409,355.51) 13.02	(420,903.39)	(3)
(18,000.00)	0.00	0.00	(18,000.00)	(16,655.00)	8
(7,000.00)	0.00	0.00	(7,000.00) 13.02	(7,000.00)	0
(10,000.00)	0.00	0.00	(10,000.00) 13.02	(9,655.00)	4
(1,000.00)	0.00	0.00	(1,000.00)	0.00	0
(18,000.00)	0.00	0.00	(18,000.00)	(16,655.00)	8
0.00	0.00	0.00	0.00	(10,897.65)	(100)
0.00	0.00	0.00	0.00	(10,897.65)	(100)
(262,712.91)	(16,735.00)	0.00	(279,447.91)	(184,756.07)	51
(163,407.12)	0.00	0.00	(163,407.12)	(134,818.05)	21
(10,093.06)	0.00	0.00	(10,093.06)	(3,927.66)	157
(5,241.39)	0.00	0.00	(5,241.39)	(1,670.23)	214
(178,741.57)	0.00	0.00	(178,741.57)	(140,415.94)	27

(34,727.67)	(6,921.00)	0.00	(41,648.67)	11,844.99	(452)
0.00	0.00	0.00	0.00	(58,573.34)	(100)
(10,001.21)	(1,993.00)	0.00	(11,994.21)	(2,164.63)	454
(7,255.78)	(1,446.00)	0.00	(8,701.78)	840.34	(1136)
(26,255.90)	(5,233.00)	0.00	(31,488.90)	7,002.31	(550)
(5,730.78)	(1,142.00)	0.00	(6,872.78)	(3,289.80)	109
(83,971.34)	(16,735.00)	0.00	(100,706.34)	(44,340.13)	127
0.00	0.00	0.00	0.00	(22,000.00)	(100)
0.00	0.00	0.00	0.00	(22,000.00)	(100)
(1,570,339.53)	0.00	0.00	(1,570,339.53)	(1,702,124.49)	(8)
(2,431.08)	0.00	0.00	(2,431.08)	(3,170.00)	(23)
(780.00)	0.00	0.00	(780.00) 11.02.01	(3,170.00)	(75)
(1,651.08)	0.00	0.00	(1,651.08) 11.02.01	0.00	0
(2,431.08)	0.00	0.00	(2,431.08)	(3,170.00)	(23)
(75,395.60)	0.00	0.00	(75,395.60)	(105,025.00)	(28)
(5,193.00)	0.00	0.00	(5,193.00) 11.02.01	(4,447.00)	17
(70,202.60)	0.00	0.00	(70,202.60) 11.02.01	(100,578.00)	(30)
(75,395.60)	0.00	0.00	(75,395.60)	(105,025.00)	(28)
(50,281.85)	0.00	0.00	(50,281.85)	(47,292.63)	6
(50,281.85)	0.00	0.00	(50,281.85) 11.02.01	(47,292.63)	6
(1,222,595.45)	0.00	0.00	(1,222,595.45)	(1,230,636.64)	(1)
(761.00)	0.00	0.00	(761.00) 11.06.01	(60.00)	1168
(595,478.96)	0.00	0.00	(595,478.96) 11.07.01	(595,975.53)	0
(7,711.04)	0.00	0.00	(7,711.04) 11.06.01	0.00	0
(573,863.34)	0.00	0.00	(573,863.34) 11.06.01	(576,033.07)	0
(44,016.11)	0.00	0.00	(44,016.11) 11.06.01	(50,380.14)	(13)
(765.00)	0.00	0.00	(765.00) 11.06.01	(8,187.90)	(91)
(1,221,834.45)	0.00	0.00	(1,221,834.45)	(1,230,576.64)	(1)
(119,978.32)	0.00	0.00	(119,978.32)	(146,987.41)	(18)
(40,191.66)	0.00	0.00	(40,191.66) 11.06.01	(53,587.94)	(25)
(30.46)	0.00	0.00	(30.46) 11.06.01	0.00	0
(3,695.25)	0.00	0.00	(3,695.25) 11.06.01	(3,894.00)	(5)
(19,921.72)	0.00	0.00	(19,921.72) 11.06.01	(27,463.67)	(27)

525.00	0.00	0.00	525.00 11.06.01	0.00	0
0.00	0.00	0.00	0.00 11.06.01	(2,075.76)	(100)
(23,154.64)	0.00	0.00	(23,154.64) 11.06.01	(13,068.07)	77
(33,509.59)	0.00	0.00	(33,509.59) 11.06.01	(46,897.97)	(29)
(119,978.32)	0.00	0.00	(119,978.32)	(146,987.41)	(18)
(99,657.23)	0.00	0.00	(99,657.23)	(169,012.81)	(41)
(393.20)	0.00	0.00	(393.20) 11.06.01	(795.15)	(51)
(60,953.93)	0.00	0.00	(60,953.93) 11.06.01	(121,189.19)	(50)
(38,310.10)	0.00	0.00	(38,310.10) 11.06.01	(47,058.43)	(19)
0.00	0.00	0.00	0.00 11.06.01	29.96	(100)
(99,657.23)	0.00	0.00	(99,657.23)	(169,012.81)	(41)
(200,437.10)	0.00	0.00	(200,437.10)	(233,860.34)	(14)
(57,200.00)	0.00	0.00	(57,200.00)	(62,400.00)	(8)
(57,200.00)	0.00	0.00	(57,200.00) 11.02.01	(62,400.00)	(8)
(56,045.10)	0.00	0.00	(56,045.10)	(37,428.89)	50
(56,045.10)	0.00	0.00	(56,045.10) 11.02.01	(37,428.89)	50
(3,619.00)	0.00	0.00	(3,619.00)	(2,122.42)	71
(809.00)	0.00	0.00	(809.00) 11.02.01	0.00	0
(2,516.49)	0.00	0.00	(2,516.49) 11.03.02	(1,358.90)	85
0.00	0.00	0.00	0.00 11.07.01	(42.45)	(100)
(293.51)	0.00	0.00	(293.51) 11.04.01	(721.07)	(59)
(2,810.00)	0.00	0.00	(2,810.00)	(2,122.42)	32
(1,772.70)	0.00	0.00	(1,772.70)	(3,104.69)	(43)
(782.70)	0.00	0.00	(782.70) 11.02.01	(3,104.69)	(75)
(990.00)	0.00	0.00	(990.00) 11.02.01	0.00	0
(1,772.70)	0.00	0.00	(1,772.70)	(3,104.69)	(43)
(33,391.80)	0.00	0.00	(33,391.80)	(26,221.38)	27
(6,762.00)	0.00	0.00	(6,762.00) 11.06.01	(24.00)	28075
(4,716.05)	0.00	0.00	(4,716.05) 11.06.01	(5,463.29)	(14)
(204.60)	0.00	0.00	(204.60) 11.06.01	(362.70)	(44)
(14,819.39)	0.00	0.00	(14,819.39) 11.06.01	(19,996.29)	(26)
(6,889.76)	0.00	0.00	(6,889.76) 11.06.01	0.00	0
0.00	0.00	0.00	0.00 11.06.01	(275.10)	(100)

0.00	0.00	0.00	0.00	11.06.01	(100.00)	(100)
(33,391.80)	0.00	0.00	(33,391.80)		(26,221.38)	27
(10,400.00)	0.00	0.00	(10,400.00)		(16,440.00)	(37)
0.00	0.00	0.00	0.00	11.02.01	(16,440.00)	(100)
(10,400.00)	0.00	0.00	(10,400.00)	11.02.01	0.00	0
(10,400.00)	0.00	0.00	(10,400.00)		(16,440.00)	(37)
(38,008.50)	0.00	0.00	(38,008.50)		(86,142.96)	(56)
(38,008.50)	0.00	0.00	(38,008.50)	11.06.01	(79,690.70)	(52)
0.00	0.00	0.00	0.00	11.06.01	(6,452.26)	(100)
(38,008.50)	0.00	0.00	(38,008.50)		(86,142.96)	(56)
(4,302.00)	0.00	0.00	(4,302.00)		(19,553.35)	(78)
(4,302.00)	0.00	0.00	(4,302.00)	11.02.01	(19,553.35)	(78)
(899,877.29)	17,294.70	0.00	(882,582.59)		(832,154.48)	6
(436,681.05)	17,294.70	0.00	(419,386.35)		(378,435.20)	11
(354,602.65)	0.00	0.00	(354,602.65)		(415,509.70)	(15)
(8,087.37)	0.00	0.00	(8,087.37)		0.00	0
(109,895.96)	0.00	0.00	(109,895.96)		(30,546.51)	260
(403.53)	0.00	0.00	(403.53)		(37.55)	975
(18.30)	0.00	0.00	(18.30)		(18.30)	0
(322.94)	0.00	0.00	(322.94)		(1,309.40)	(75)
(1,323.25)	0.00	0.00	(1,323.25)		(1,932.94)	(32)
(911,335.05)	17,294.70	0.00	(894,040.35)		(827,789.60)	8
0.00	0.00	0.00	0.00		(209.49)	(100)
(377.33)	0.00	0.00	(377.33)		(0.03)	1257667
(60.29)	0.00	0.00	(60.29)		(0.02)	301350
0.00	0.00	0.00	0.00		(2,988.18)	(100)
0.00	0.00	0.00	0.00		(688.14)	(100)
1,698.85	0.00	0.00	1,698.85		(0.16)	(1061881)
(2,393.86)	0.00	0.00	(2,393.86)		(0.04)	5984550
0.00	0.00	0.00	0.00		(267.29)	(100)
(540.88)	0.00	0.00	(540.88)		(0.01)	5408700
0.00	0.00	0.00	0.00		(211.49)	(100)
(123.84)	0.00	0.00	(123.84)		(0.03)	412700
(1,797.35)	0.00	0.00	(1,797.35)		(4,364.88)	(59)
13,255.11	0.00	0.00	13,255.11		0.00	0
13,255.11	0.00	0.00	13,255.11	65.03	0.00	0

(100,000.00)	0.00	0.00	(100,000.00)	(372,014.29)	(73)
0.00	0.00	0.00	0.00 8,11.06.01	(100,000.00)	(100)
0.00	0.00	0.00	0.00 9,11.06.01	(100,000.00)	(100)
(100,000.00)	0.00	0.00	(100,000.00)	0.00	0
(100,000.00)	0.00	0.00	(100,000.00)	(200,000.00)	(50)
0.00	0.00	0.00	0.00	(172,014.29)	(100)
0.00	0.00	0.00	0.00 11.03.02	(172,014.29)	(100)
(45,151.80)	0.00	0.00	(45,151.80)	(85,827.50)	(47)
(42,900.00)	0.00	0.00	(42,900.00) 11.03.02	(43,067.50)	0
(2,251.80)	0.00	0.00	(2,251.80) 11.03.02	(42,760.00)	(95)
(45,151.80)	0.00	0.00	(45,151.80)	(85,827.50)	(47)
(292,869.17)	0.00	0.00	(292,869.17)	(260,617.35)	12
(353.96)	0.00	0.00	(353.96) 11.02.01	(15,407.60)	(98)
(7,856.00)	0.00	0.00	(7,856.00) 11.02.01	(2,957.00)	166
0.00	0.00	0.00	0.00	(5,326.67)	(100)
(90.00)	0.00	0.00	(90.00) 11.06.01	(3,355.15)	(97)
(4,800.00)	0.00	0.00	(4,800.00) 11.06.01	0.00	0
(13,099.96)	0.00	0.00	(13,099.96)	(27,046.42)	(52)
(5,172.00)	0.00	0.00	(5,172.00)	(879.00)	488
(5,172.00)	0.00	0.00	(5,172.00) NM	(879.00)	488
(1,895.70)	0.00	0.00	(1,895.70)	(2,919.60)	(35)
(1,500.00)	0.00	0.00	(1,500.00) 11.02.01	(2,050.00)	(27)
0.00	0.00	0.00	0.00 11.02.01	(235.35)	(100)
(395.70)	0.00	0.00	(395.70) 11.02.01	(634.25)	(38)
(1,895.70)	0.00	0.00	(1,895.70)	(2,919.60)	(35)
(1,215.81)	0.00	0.00	(1,215.81)	(1,947.31)	(38)
(1,215.81)	0.00	0.00	(1,215.81) 11.02.01	(1,947.31)	(38)
(262,644.46)	0.00	0.00	(262,644.46)	(213,722.11)	23
0.00	0.00	0.00	0.00 11.02.01	(150,720.96)	(100)
(1,075.00)	0.00	0.00	(1,075.00) 11.02.01	(850.00)	26
(78.55)	0.00	0.00	(78.55) 11.02.01	0.00	0

(5,004.39)	0.00	0.00	(5,004.39) 11.02.01	(1,775.00)	182
0.00	0.00	0.00	0.00 11.02.01	(50.00)	(100)
(583.01)	0.00	0.00	(583.01)	(1,024.53)	(43)
(1,700.82)	0.00	0.00	(1,700.82) 11.02.01	(3,932.31)	(57)
(254,202.69)	0.00	0.00	(254,202.69) 11.02.01	0.00	0
0.00	0.00	0.00	0.00	(55,369.31)	(100)
(262,644.46)	0.00	0.00	(262,644.46)	(213,722.11)	23
(8,841.24)	0.00	0.00	(8,841.24)	(14,102.91)	(37)
(8,841.24)	0.00	0.00	(8,841.24) 11.03.02	(14,102.91)	(37)
(6,792,918.51)	0.00	0.00	(6,792,918.51)	(5,933,491.76)	14
(1,739,706.71)	0.00	0.00	(1,739,706.71)	(1,606,454.24)	8
(1,739,706.71)	0.00	0.00	(1,739,706.71) 11.03.02	(1,606,454.24)	8
(2,153,108.29)	0.00	0.00	(2,153,108.29)	(2,164,808.45)	(1)
(1,317,527.47)	0.00	0.00	(1,317,527.47) 11.03.02	(1,284,944.27)	3
(835,580.82)	0.00	0.00	(835,580.82) 11.03.02	(879,864.18)	(5)
(2,153,108.29)	0.00	0.00	(2,153,108.29)	(2,164,808.45)	(1)
(65,689.38)	0.00	0.00	(65,689.38)	(42,186.51)	56
(65,689.38)	0.00	0.00	(65,689.38) 11.03.02	(42,186.51)	56
0.00	0.00	0.00	0.00	(325.00)	(100)
0.00	0.00	0.00	0.00 11.03.02	(325.00)	(100)
(19,882.47)	0.00	0.00	(19,882.47)	(13,775.50)	44
(2,573.50)	0.00	0.00	(2,573.50) 11.03.02	(1,912.75)	35
(13,632.50)	0.00	0.00	(13,632.50) 11.03.02	(10,300.00)	32
(3,676.47)	0.00	0.00	(3,676.47) 11.03.02	(1,562.75)	135
(19,882.47)	0.00	0.00	(19,882.47)	(13,775.50)	44
0.00	0.00	0.00	0.00	(1,500.00)	(100)
0.00	0.00	0.00	0.00 11.07.01	(1,500.00)	(100)
(155,389.64)	0.00	0.00	(155,389.64)	(240,194.40)	(35)
0.00	0.00	0.00	0.00	(81,644.32)	(100)

0.00	0.00	0.00	0.00 11.05.01	(81,644.32)	(100)
(42,775.80)	0.00	0.00	(42,775.80)	(36,408.69)	17
(42,775.80)	0.00	0.00	(42,775.80) 11.05.01	(36,408.69)	17
(68,730.24)	0.00	0.00	(68,730.24)	(76,646.37)	(10)
(68,730.24)	0.00	0.00	(68,730.24) 11.05.01	(76,582.39)	(10)
0.00	0.00	0.00	0.00 11.05.01	(63.98)	(100)
(68,730.24)	0.00	0.00	(68,730.24)	(76,646.37)	(10)
(43,883.60)	0.00	0.00	(43,883.60)	(45,495.02)	(4)
(43,883.60)	0.00	0.00	(43,883.60) 11.05.01	(31,186.94)	41
0.00	0.00	0.00	0.00 11.05.01	(14,308.08)	(100)
(43,883.60)	0.00	0.00	(43,883.60)	(45,495.02)	(4)
(1,495,696.58)	0.00	0.00	(1,495,696.58)	(779,611.88)	92
(781,924.80)	0.00	0.00	(781,924.80)	(739,228.86)	6
(654,471.82)	0.00	0.00	(654,471.82) 11.05.01	(575,740.47)	14
(2,267.54)	0.00	0.00	(2,267.54) 11.05.01	(4,321.46)	(48)
(98,719.42)	0.00	0.00	(98,719.42) 11.05.01	(126,912.72)	(22)
(10,832.40)	0.00	0.00	(10,832.40) 11.05.01	(10,571.65)	2
0.00	0.00	0.00	0.00 11.05.01	(312.00)	(100)
(8,335.00)	0.00	0.00	(8,335.00) 11.05.01	(9,805.00)	(15)
(5,867.95)	0.00	0.00	(5,867.95) 11.05.01	(1,434.68)	309
(2,325.66)	0.00	0.00	(2,325.66) 11.05.01	0.00	0
3,759.99	0.00	0.00	3,759.99 11.05.01	0.00	0
0.00	0.00	0.00	0.00 11.05.01	(917.68)	(100)
(2,865.00)	0.00	0.00	(2,865.00) 11.05.01	(4,020.00)	(29)
0.00	0.00	0.00	0.00 11.05.01	(750.00)	(100)
0.00	0.00	0.00	0.00 11.05.01	(4,443.20)	(100)
(781,924.80)	0.00	0.00	(781,924.80)	(739,228.86)	6
(10,787.05)	0.00	0.00	(10,787.05)	(18,161.63)	(41)
(10,787.05)	0.00	0.00	(10,787.05) 11.05.01	(18,161.63)	(41)
(694,484.73)	0.00	0.00	(694,484.73)	(19,690.23)	3427
(682,549.00)	0.00	0.00	(682,549.00) 11.05.01	(63.98)	1066716
0.00	0.00	0.00	0.00 11.05.01	(11,286.25)	(100)
720.00	0.00	0.00	720.00	(1,200.00)	(160)
(12,655.73)	0.00	0.00	(12,655.73) 11.05.01	(7,140.00)	77

(694,484.73)	0.00	0.00	(694,484.73)	(19,690.23)	3427
(8,500.00)	0.00	0.00	(8,500.00)	(2,531.16)	236
(8,500.00)	0.00	0.00	(8,500.00) 11.05.01	(2,531.16)	236
(455,085.10)	0.00	0.00	(455,085.10)	(388,018.19)	17
(136,503.72)	0.00	0.00	(136,503.72)	(178,456.84)	(24)
(136,503.72)	0.00	0.00	(136,503.72) 11.05.01	(178,456.84)	(24)
(304,641.38)	0.00	0.00	(304,641.38)	(194,431.35)	57
(79,712.20)	0.00	0.00	(79,712.20) 11.05.01	(1,223.50)	6415
(850.00)	0.00	0.00	(850.00) 11.05.01	(6,628.21)	(87)
(93,782.33)	0.00	0.00	(93,782.33) 11.05.01	(63,711.36)	47
(91,538.37)	0.00	0.00	(91,538.37) 11.05.01	(79,874.67)	15
(38,758.48)	0.00	0.00	(38,758.48) 11.05.01	(42,993.61)	(10)
(304,641.38)	0.00	0.00	(304,641.38)	(194,431.35)	57
(13,940.00)	0.00	0.00	(13,940.00)	(15,130.00)	(8)
(13,940.00)	0.00	0.00	(13,940.00) 11.05.01	(15,130.00)	(8)
(705,360.34)	0.00	0.00	(705,360.34)	(688,836.41)	2
(705,360.34)	0.00	0.00	(705,360.34) 11.04.01	(688,836.41)	2
(3,000.00)	0.00	0.00	(3,000.00)	(7,781.18)	(61)
(3,000.00)	0.00	0.00	(3,000.00) 11.04.01	(7,781.18)	(61)
405,591.82	11,610.07	0.00	417,201.89	430,402.10	(3)
248,355.39	0.00	0.00	248,355.39 60.03	264,263.28	(6)
2,499.24	0.00	0.00	2,499.24 60.03	0.00	0
6,682.69	0.00	0.00	6,682.69 60.03	6,010.92	11
0.00	2,805.62	0.00	2,805.62	0.00	0
0.00	0.00	0.00	0.00 60.03	201.01	(100)
3,893.67	0.00	0.00	3,893.67 60.03	3,695.17	5
75,457.78	0.00	0.00	75,457.78 60.03	72,821.21	4
15,424.46	0.00	0.00	15,424.46 60.03	16,589.01	(7)
59,571.34	8,804.45	0.00	68,375.79 60.03	65,676.71	4
1,805.88	0.00	0.00	1,805.88 60.03	0.00	0
871.25	0.00	0.00	871.25 60.03	595.02	46
599.06	0.00	0.00	599.06 60.03	549.77	9

(9,568.94)	0.00	0.00	(9,568.94) 60.03	0.00	0
405,591.82	11,610.07	0.00	417,201.89	430,402.10	(3)
300,842.41	0.00	0.00	300,842.41	214,494.60	40
6,530.80	0.00	0.00	6,530.80 65.03	21,700.54	(70)
2,194.24	0.00	0.00	2,194.24 65.03	3,709.14	(41)
2,719.04	0.00	0.00	2,719.04 65.03	566.10	380
(13.71)	0.00	0.00	(13.71) 65.03	0.00	0
13,176.99	0.00	0.00	13,176.99 65.03	13,701.62	(4)
12,184.70	0.00	0.00	12,184.70 65.03	12,555.53	(3)
34,608.50	0.00	0.00	34,608.50 65.03	8,697.51	298
12,597.90	0.00	0.00	12,597.90 65.03	3,962.36	218
1,739.40	0.00	0.00	1,739.40 65.03	0.00	0
76,908.64	0.00	0.00	76,908.64 65.03	0.00	0
2,723.91	0.00	0.00	2,723.91 65.03	0.00	0
69,596.67	0.00	0.00	69,596.67 65.03	68,791.31	1
40,975.00	0.00	0.00	40,975.00 65.03	72,394.98	(43)
774.99	0.00	0.00	774.99 65.03	0.00	0
20,311.18	0.00	0.00	20,311.18 65.03	0.00	0
0.00	0.00	0.00	0.00 65.03	7,727.60	(100)
1,905.50	0.00	0.00	1,905.50 65.03	0.00	0
655.30	0.00	0.00	655.30 65.03	0.00	0
1,253.36	0.00	0.00	1,253.36 65.03	687.91	82
300,842.41	0.00	0.00	300,842.41	214,494.60	40
102,688.32	0.00	0.00	102,688.32	57,070.64	80
14,442.48	0.00	0.00	14,442.48 65.03	13,127.80	10
9,443.48	0.00	0.00	9,443.48 65.03	2,996.90	215
1,470.51	0.00	0.00	1,470.51 65.03	2,661.02	(45)
10,620.93	0.00	0.00	10,620.93 65.03	11,483.67	(8)
568.75	0.00	0.00	568.75 65.03	0.00	0
11,372.25	0.00	0.00	11,372.25 65.03	0.00	0
1,252.00	0.00	0.00	1,252.00 65.03	8,735.79	(86)
190.00	0.00	0.00	190.00 65.03	0.00	0
20,801.04	0.00	0.00	20,801.04 65.03	7,057.46	195
32,526.88	0.00	0.00	32,526.88 65.03	11,008.00	195
102,688.32	0.00	0.00	102,688.32	57,070.64	80
222.67	6,288.54	0.00	6,511.21	0.00	0
222.67	6,288.54	0.00	6,511.21 60.03	0.00	0
(170,004.00)	0.00	0.00	(170,004.00)	(168,200.28)	1
(170,004.00)	0.00	0.00	(170,004.00)	(168,200.28)	1

261,277.73	6,728.34	0.00	268,006.07	297,740.61	(10)
185,078.40	0.00	0.00	185,078.40 60.03	214,011.92	(14)
(8,108.29)	4,850.24	0.00	(3,258.05) 60.03	0.00	0
1,870.37	0.00	0.00	1,870.37 60.03	7,941.87	(76)
55,537.55	0.00	0.00	55,537.55 60.03	35,792.10	55
11,470.62	0.00	0.00	11,470.62 60.03	8,368.33	37
0.00	0.00	0.00	0.00 60.03	10,000.00	(100)
16,068.44	1,878.10	0.00	17,946.54 60.03	19,694.19	(9)
3,159.57	0.00	0.00	3,159.57 60.03	0.00	0
346.48	0.00	0.00	346.48 60.03	347.16	0
369.13	0.00	0.00	369.13 60.03	1,585.04	(77)
(4,514.54)	0.00	0.00	(4,514.54) 60.03	0.00	0
261,277.73	6,728.34	0.00	268,006.07	297,740.61	(10)
221,218.93	0.00	0.00	221,218.93	340,264.51	(35)
2,164.70	0.00	0.00	2,164.70 65.03	1,461.98	48
4.61	0.00	0.00	4.61 65.03	0.00	0
13,731.44	0.00	0.00	13,731.44 65.03	12,811.12	7
135.00	0.00	0.00	135.00	0.00	0
13,761.59	0.00	0.00	13,761.59 65.03	270.00	4997
61,301.39	0.00	0.00	61,301.39 65.03	74,421.53	(18)
16,926.75	0.00	0.00	16,926.75 65.03	(2,284.84)	(841)
33,444.47	0.00	0.00	33,444.47 65.03	0.00	0
2,429.10	0.00	0.00	2,429.10 65.03	172,580.40	(99)
67,200.00	0.00	0.00	67,200.00 65.03	64,600.00	4
10,119.88	0.00	0.00	10,119.88 65.03	9,540.32	6
0.00	0.00	0.00	0.00 65.03	6,864.00	(100)
221,218.93	0.00	0.00	221,218.93	340,264.51	(35)
6,999.21	0.00	0.00	6,999.21	5,566.98	26
1,610.37	0.00	0.00	1,610.37 65.03	790.98	104
5,388.84	0.00	0.00	5,388.84 65.03	4,776.00	13
6,999.21	0.00	0.00	6,999.21	5,566.98	26
23,105.06	0.00	0.00	23,105.06	34,130.80	(32)
23,105.06	0.00	0.00	23,105.06 65.03	34,130.80	(32)
6,258.25	0.00	0.00	6,258.25	10,363.22	(40)
6,258.25	0.00	0.00	6,258.25 65.03	10,363.22	(40)

126,677.28	5,659.37	0.00	132,336.65	140,361.78	(6)
62,964.31	0.00	0.00	62,964.31 60.03	81,581.73	(23)
0.00	0.00	0.00	0.00 60.03	306.02	(100)
0.00	0.00	0.00	0.00 60.03	328.09	(100)
0.00	2,665.71	0.00	2,665.71	0.00	0
944.85	0.00	0.00	944.85 60.03	1,171.10	(19)
26,065.01	0.00	0.00	26,065.01 60.03	22,324.18	17
5,624.63	0.00	0.00	5,624.63 60.03	4,972.62	13
30,716.60	2,993.66	0.00	33,710.26 60.03	29,342.95	15
181.42	0.00	0.00	181.42 60.03	167.15	9
180.46	0.00	0.00	180.46 60.03	167.94	7
126,677.28	5,659.37	0.00	132,336.65	140,361.78	(6)
23,092.70	0.00	0.00	23,092.70	16,549.15	40
172.55	0.00	0.00	172.55 65.03	0.00	0
3,325.00	0.00	0.00	3,325.00 65.03	180.00	1747
19,312.15	0.00	0.00	19,312.15 65.03	16,039.87	20
283.00	0.00	0.00	283.00 65.03	329.28	(14)
23,092.70	0.00	0.00	23,092.70	16,549.15	40
40,733.33	0.00	0.00	40,733.33	34,656.93	18
2,033.64	0.00	0.00	2,033.64 65.03	6,237.18	(67)
399.00	0.00	0.00	399.00 65.03	0.00	0
19,450.18	0.00	0.00	19,450.18 65.03	22,005.89	(12)
9,835.00	0.00	0.00	9,835.00 65.03	99.99	9736
0.00	0.00	0.00	0.00 65.03	983.18	(100)
5,304.76	0.00	0.00	5,304.76 65.03	2,767.69	92
3,710.75	0.00	0.00	3,710.75 65.03	2,563.00	45
40,733.33	0.00	0.00	40,733.33	34,656.93	18
240,001.75	9,512.95	0.00	249,514.70	359,031.10	(31)
147,417.06	9,512.95	0.00	156,930.01	189,115.76	(17)
61,693.60	0.00	0.00	61,693.60 60.03	88,068.33	(30)
0.00	0.00	0.00	0.00 65.03	7,428.00	(100)
12,391.79	0.00	0.00	12,391.79 60.03	9,329.15	33
(5,603.17)	4,737.94	0.00	(865.23) 60.03	0.00	0
590.02	0.00	0.00	590.02 60.03	1,854.73	(68)
26,609.63	0.00	0.00	26,609.63 60.03	27,259.64	(2)
5,112.64	0.00	0.00	5,112.64 60.03	5,891.98	(13)
35,215.52	4,775.01	0.00	39,990.53 60.03	40,964.97	(2)
3,748.19	0.00	0.00	3,748.19 60.03	0.00	0
282.24	0.00	0.00	282.24 60.03	329.18	(14)
1,876.60	0.00	0.00	1,876.60 60.03	2,489.78	(25)

5,500.00	0.00	0.00	5,500.00	60.03	5,500.00	0
147,417.06	9,512.95	0.00	156,930.01		189,115.76	(17)
24,589.40	0.00	0.00	24,589.40		49,207.37	(50)
175.00	0.00	0.00	175.00	65.03	1,165.55	(85)
6,633.36	0.00	0.00	6,633.36	65.03	7,657.21	(13)
462.26	0.00	0.00	462.26	65.03	0.00	0
6,778.01	0.00	0.00	6,778.01	65.03	11,936.53	(43)
9,208.70	0.00	0.00	9,208.70	65.03	28,448.08	(68)
869.84	0.00	0.00	869.84	65.03	0.00	0
462.23	0.00	0.00	462.23	65.03	0.00	0
24,589.40	0.00	0.00	24,589.40		49,207.37	(50)
67,995.29	0.00	0.00	67,995.29		120,707.97	(44)
2,868.62	0.00	0.00	2,868.62	65.03	9,895.21	(71)
15,521.90	0.00	0.00	15,521.90	65.03	1,265.55	1126
1,978.28	0.00	0.00	1,978.28	65.03	4,527.53	(56)
15,405.12	0.00	0.00	15,405.12	65.03	37,127.47	(59)
8,653.01	0.00	0.00	8,653.01	65.03	54,623.46	(84)
5,007.39	0.00	0.00	5,007.39	65.03	278.15	1700
10,884.04	0.00	0.00	10,884.04	65.03	10,236.73	6
0.00	0.00	0.00	0.00	65.03	(8,143.78)	(100)
7,676.93	0.00	0.00	7,676.93	65.03	0.00	0
0.00	0.00	0.00	0.00	65.03	2,753.87	(100)
0.00	0.00	0.00	0.00	65.03	8,143.78	(100)
67,995.29	0.00	0.00	67,995.29		120,707.97	(44)
628,995.40	12,961.34	0.00	641,956.74		872,021.51	(26)
265,446.65	0.00	0.00	265,446.65	60.03	460,343.22	(42)
0.00	0.00	0.00	0.00	60.03	13,075.00	(100)
87,229.68	0.00	0.00	87,229.68	60.03	98,868.74	(12)
(26,758.92)	5,272.47	0.00	(21,486.45)	60.03	0.00	0
7,063.92	0.00	0.00	7,063.92	60.03	9,074.32	(22)
165,815.98	0.00	0.00	165,815.98	60.03	147,995.96	12
33,566.74	0.00	0.00	33,566.74	60.03	33,829.56	(1)
81,189.34	7,688.87	0.00	88,878.21	60.03	94,698.45	(6)
1,164.34	0.00	0.00	1,164.34	60.03	909.43	28
9,447.42	0.00	0.00	9,447.42	60.03	10,351.83	(9)
1,580.25	0.00	0.00	1,580.25	60.03	0.00	0
3,250.00	0.00	0.00	3,250.00	65.03	2,875.00	13
628,995.40	12,961.34	0.00	641,956.74		872,021.51	(26)
211,850.98	0.00	0.00	211,850.98		172,790.95	23

314.26	0.00	0.00	314.26 65.03	814.73	(61)
17,032.14	0.00	0.00	17,032.14 65.03	16,397.99	4
879.39	0.00	0.00	879.39 65.03	0.00	0
35,415.21	0.00	0.00	35,415.21 65.03	26,657.82	33
31,447.58	0.00	0.00	31,447.58 65.03	19,981.61	57
1,190.00	0.00	0.00	1,190.00 65.03	0.00	0
127.50	0.00	0.00	127.50 65.03	0.00	0
46,103.90	0.00	0.00	46,103.90 65.03	68,387.80	(33)
260.00	0.00	0.00	260.00 65.03	1,020.00	(75)
79,081.00	0.00	0.00	79,081.00 65.03	39,531.00	100
211,850.98	0.00	0.00	211,850.98	172,790.95	23
62,493.69	0.00	0.00	62,493.69	59,398.93	5
12,655.16	0.00	0.00	12,655.16 65.03	20,614.88	(39)
(47.80)	0.00	0.00	(47.80) 65.03	0.00	0
0.00	0.00	0.00	0.00 65.03	3,616.41	(100)
5,592.92	0.00	0.00	5,592.92 65.03	3,365.88	66
18,458.55	0.00	0.00	18,458.55 65.03	19,961.92	(8)
4,356.85	0.00	0.00	4,356.85 65.03	1,091.11	299
5,470.12	0.00	0.00	5,470.12 65.03	5,876.53	(7)
1,585.00	0.00	0.00	1,585.00 65.03	3,516.20	(55)
2,080.00	0.00	0.00	2,080.00 65.03	1,093.50	90
26.40	0.00	0.00	26.40 65.03	262.50	(90)
816.15	0.00	0.00	816.15 65.03	0.00	0
11,500.34	0.00	0.00	11,500.34 65.03	0.00	0
62,493.69	0.00	0.00	62,493.69	59,398.93	5
324,023.12	10,620.39	0.00	334,643.51	467,983.52	(28)
231,820.92	0.00	0.00	231,820.92 60.03	242,992.05	(5)
30,369.18	0.00	0.00	30,369.18 60.03	37,978.14	(20)
(1,838.56)	2,561.51	0.00	722.95 60.03	0.00	0
3,203.89	0.00	0.00	3,203.89 60.03	3,707.46	(14)
57,967.44	0.00	0.00	57,967.44 60.03	76,300.56	(24)
16,260.97	0.00	0.00	16,260.97 60.03	16,870.89	(4)
73,105.60	8,058.88	0.00	81,164.48 60.03	84,174.58	(4)
851.99	0.00	0.00	851.99 60.03	745.49	14
4,846.92	0.00	0.00	4,846.92 60.03	5,214.35	(7)
(92,565.23)	0.00	0.00	(92,565.23) 60.03	0.00	0
324,023.12	10,620.39	0.00	334,643.51	467,983.52	(28)
677.86	0.00	0.00	677.86	600.99	13
94.18	0.00	0.00	94.18 65.03	250.00	(62)
583.68	0.00	0.00	583.68 65.03	350.99	66
677.86	0.00	0.00	677.86	600.99	13

11,275.96	0.00	0.00	11,275.96	10,237.59	10
(256.68)	0.00	0.00	(256.68) 65.03	0.00	0
77.19	0.00	0.00	77.19 65.03	1,799.44	(96)
11,455.45	0.00	0.00	11,455.45 65.03	8,438.15	36
11,275.96	0.00	0.00	11,275.96	10,237.59	10
0.00	0.00	0.00	0.00	11,889.06	(100)
0.00	0.00	0.00	0.00 60.03	4,746.95	(100)
0.00	0.00	0.00	0.00 60.03	444.54	(100)
0.00	0.00	0.00	0.00 60.03	90.89	(100)
0.00	0.00	0.00	0.00 60.03	1,340.03	(100)
0.00	0.00	0.00	0.00 60.03	290.99	(100)
0.00	0.00	0.00	0.00 60.03	4,768.28	(100)
0.00	0.00	0.00	0.00 60.03	48.90	(100)
0.00	0.00	0.00	0.00 60.03	158.48	(100)
0.00	0.00	0.00	0.00	11,889.06	(100)
114,220.34	0.00	0.00	114,220.34	145,834.79	(22)
106,357.01	0.00	0.00	106,357.01 65.03	119,711.03	(11)
793.65	0.00	0.00	793.65 65.03	321.46	147
0.00	0.00	0.00	0.00 65.03	13,441.98	(100)
7,069.68	0.00	0.00	7,069.68 65.03	7,901.25	(11)
0.00	0.00	0.00	0.00 65.03	4,459.07	(100)
114,220.34	0.00	0.00	114,220.34	145,834.79	(22)
156,499.35	0.00	0.00	156,499.35	78,254.52	100
606.40	0.00	0.00	606.40 65.03	5.00	12028
72,031.52	0.00	0.00	72,031.52 65.03	34,084.27	111
1,581.78	0.00	0.00	1,581.78 65.03	2,255.39	(30)
117.67	0.00	0.00	117.67 65.03	0.00	0
67,760.65	0.00	0.00	67,760.65 65.03	28,731.37	136
8,726.80	0.00	0.00	8,726.80 65.03	13,178.49	(34)
2,827.33	0.00	0.00	2,827.33 65.03	0.00	0
2,847.20	0.00	0.00	2,847.20 65.03	0.00	0
156,499.35	0.00	0.00	156,499.35	78,254.52	100
260,358.26	5,660.88	0.00	266,019.14	213,366.94	25
222,528.52	5,660.88	0.00	228,189.40	233,054.12	(2)
119,819.53	0.00	0.00	119,819.53 60.03	130,902.47	(8)
2,891.15	0.00	0.00	2,891.15 60.03	13,339.83	(78)

520.09	515.88	0.00	1,035.97 60.03	0.00	0
1,583.45	0.00	0.00	1,583.45 60.03	2,111.23	(25)
31,580.40	0.00	0.00	31,580.40 60.03	40,718.47	(22)
7,616.48	0.00	0.00	7,616.48 60.03	9,312.14	(18)
53,732.65	5,145.00	0.00	58,877.65 60.03	33,368.30	76
1,964.00	0.00	0.00	1,964.00 60.03	0.00	0
352.17	0.00	0.00	352.17 60.03	285.60	23
2,468.60	0.00	0.00	2,468.60 60.03	3,016.08	(18)
222,528.52	5,660.88	0.00	228,189.40	233,054.12	(2)
34,055.90	0.00	0.00	34,055.90	24,306.02	40
2,382.52	0.00	0.00	2,382.52 65.03	0.00	0
353.96	0.00	0.00	353.96 65.03	0.00	0
21,270.65	0.00	0.00	21,270.65 65.03	21,940.38	(3)
38.83	0.00	0.00	38.83 65.03	0.00	0
1,688.49	0.00	0.00	1,688.49 65.03	0.00	0
3,359.89	0.00	0.00	3,359.89 65.03	2,289.32	47
1,155.00	0.00	0.00	1,155.00 65.03	0.00	0
140.00	0.00	0.00	140.00 65.03	0.00	0
3,666.56	0.00	0.00	3,666.56 65.03	76.32	4704
34,055.90	0.00	0.00	34,055.90	24,306.02	40
125,809.42	0.00	0.00	125,809.42	87,837.02	43
13,233.58	0.00	0.00	13,233.58 65.03	12,575.94	5
5,647.76	0.00	0.00	5,647.76 65.03	1,671.83	238
67,356.41	0.00	0.00	67,356.41 65.03	64,187.99	5
4,083.31	0.00	0.00	4,083.31 65.03	2,799.38	46
2,003.02	0.00	0.00	2,003.02 65.03	2,268.82	(12)
660.80	0.00	0.00	660.80 65.03	0.00	0
583.76	0.00	0.00	583.76 65.03	461.90	26
5,309.26	0.00	0.00	5,309.26 65.03	3,772.75	41
26,931.52	0.00	0.00	26,931.52 65.03	0.00	0
0.00	0.00	0.00	0.00 65.03	98.41	(100)
125,809.42	0.00	0.00	125,809.42	87,837.02	43
(122,035.58)	0.00	0.00	(122,035.58)	(131,830.22)	(7)
(122,035.58)	0.00	0.00	(122,035.58)	(131,830.22)	(7)
728,712.51	24,385.74	0.00	753,098.25	748,224.96	1
874,585.05	24,385.74	0.00	898,970.79	947,777.30	(5)
264,892.79	0.00	0.00	264,892.79 60.03	338,153.88	(22)
20,405.01	0.00	0.00	20,405.01 60.03	10,100.16	102

7,910.56	0.00	0.00	7,910.56 60.03	23,865.20	(67)
0.00	4,815.16	0.00	4,815.16	0.00	0
4,780.17	0.00	0.00	4,780.17 60.03	5,899.36	(19)
92,883.13	0.00	0.00	92,883.13 60.03	101,067.87	(8)
17,268.71	0.00	0.00	17,268.71 60.03	22,325.55	(23)
87,857.63	13,107.15	0.00	100,964.78 60.03	107,748.97	(6)
4,000.00	0.00	0.00	4,000.00 60.03	0.00	0
820.19	0.00	0.00	820.19 60.03	985.98	(17)
4,914.78	0.00	0.00	4,914.78 60.03	6,543.92	(25)
0.00	0.00	0.00	0.00 60.03	(43.31)	(100)
880.29	0.00	0.00	880.29 60.03	1,819.09	(52)
223,421.15	0.00	0.00	223,421.15 60.03	188,238.29	19
0.00	0.00	0.00	0.00 60.03	9,943.38	(100)
7,805.23	0.00	0.00	7,805.23 60.03	2,589.50	201
655.21	2,433.99	0.00	3,089.20 60.03	0.00	0
3,027.45	0.00	0.00	3,027.45 60.03	3,454.63	(12)
67,689.35	0.00	0.00	67,689.35 60.03	53,352.45	27
14,450.46	0.00	0.00	14,450.46 60.03	11,702.15	23
40,447.29	4,029.44	0.00	44,476.73 60.03	53,610.20	(17)
1,220.69	0.00	0.00	1,220.69 60.03	0.00	0
671.61	0.00	0.00	671.61 60.03	415.15	62
4,459.89	0.00	0.00	4,459.89 60.03	4,314.22	3
1,023.18	0.00	0.00	1,023.18 60.03	1,690.66	(39)
3,100.28	0.00	0.00	3,100.28 65.03	0.00	0
874,585.05	24,385.74	0.00	898,970.79	947,777.30	(5)
42,792.29	0.00	0.00	42,792.29	48,754.02	(12)
2,966.46	0.00	0.00	2,966.46 65.03	7,462.82	(60)
6,243.10	0.00	0.00	6,243.10 65.03	6,697.58	(7)
1,208.70	0.00	0.00	1,208.70 65.03	0.00	0
4,032.79	0.00	0.00	4,032.79 65.03	1,651.23	144
0.00	0.00	0.00	0.00 65.03	1,762.94	(100)
18,378.84	0.00	0.00	18,378.84 65.03	4,376.55	320
0.00	0.00	0.00	0.00 65.03	437.76	(100)
3,725.82	0.00	0.00	3,725.82 65.03	3,471.56	7
4,123.40	0.00	0.00	4,123.40 65.03	0.00	0
14.99	0.00	0.00	14.99 65.03	83.88	(82)
160.00	0.00	0.00	160.00 65.03	3,434.70	(95)
1,209.51	0.00	0.00	1,209.51 65.03	0.00	0
613.68	0.00	0.00	613.68 65.03	0.00	0
115.00	0.00	0.00	115.00 65.03	19,375.00	(99)
42,792.29	0.00	0.00	42,792.29	48,754.02	(12)
(23,474.53)	0.00	0.00	(23,474.53)	(40,387.28)	(42)
(23,357.18)	0.00	0.00	(23,357.18) 65.03	7,751.22	(401)

328.77	0.00	0.00	328.77 65.03	730.91	(55)
0.00	0.00	0.00	0.00 65.03	3,255.93	(100)
13.75	0.00	0.00	13.75 65.03	0.00	0
265.00	0.00	0.00	265.00 65.03	0.00	0
0.00	0.00	0.00	0.00 65.03	8,354.73	(100)
77,759.61	0.00	0.00	77,759.61 65.03	0.00	0
6,994.87	0.00	0.00	6,994.87 65.03	15,020.25	(53)
11,484.91	0.00	0.00	11,484.91 65.03	2,161.64	431
5,165.35	0.00	0.00	5,165.35 65.03	0.00	0
4,344.75	0.00	0.00	4,344.75 65.03	2,488.51	75
760.27	0.00	0.00	760.27 65.03	278.10	173
(125,965.13)	0.00	0.00	(125,965.13)	(80,428.57)	57
18,730.50	0.00	0.00	18,730.50 65.03	0.00	0
(23,474.53)	0.00	0.00	(23,474.53)	(40,387.28)	(42)
(165,190.30)	0.00	0.00	(165,190.30)	(207,919.08)	(21)
(165,190.30)	0.00	0.00	(165,190.30) 65.03	(207,919.08)	(21)
375,402.38	6,083.00	0.00	381,485.38	300,053.39	27
180,886.66	0.00	0.00	180,886.66	81,709.34	121
43,562.81	0.00	0.00	43,562.81 60.03	0.00	0
1,330.53	0.00	0.00	1,330.53 60.03	0.00	0
14,835.77	0.00	0.00	14,835.77 60.03	0.00	0
1,445.63	0.00	0.00	1,445.63 60.03	0.00	0
1,045.07	0.00	0.00	1,045.07 60.03	0.00	0
20.97	0.00	0.00	20.97 60.03	0.00	0
12,373.56	0.00	0.00	12,373.56 60.03	0.00	0
3,460.21	0.00	0.00	3,460.21 60.03	0.00	0
88.61	0.00	0.00	88.61 60.03	0.00	0
12,215.36	0.00	0.00	12,215.36 60.03	0.00	0
109.80	0.00	0.00	109.80 60.03	0.00	0
1,042.21	0.00	0.00	1,042.21 60.03	0.00	0
56,538.85	0.00	0.00	56,538.85 65.03	81,709.34	(31)
32,817.28	0.00	0.00	32,817.28 60.03	0.00	0
180,886.66	0.00	0.00	180,886.66	81,709.34	121
126,196.58	0.00	0.00	126,196.58	126,307.82	0
490.00	0.00	0.00	490.00 65.03	3,450.00	(86)
0.00	0.00	0.00	0.00 65.03	6,010.65	(100)
1,565.35	0.00	0.00	1,565.35 65.03	1,413.29	11
25,040.61	0.00	0.00	25,040.61 65.03	21,578.06	16
99,100.62	0.00	0.00	99,100.62 65.03	93,706.82	6
126,196.58	0.00	0.00	126,196.58	126,158.82	0

0.00	0.00	0.00	0.00 65.03	149.00	(100)
68,319.14	6,083.00	0.00	74,402.14	92,036.23	(19)
448.64	0.00	0.00	448.64 65.03	163.00	175
142.00	0.00	0.00	142.00 65.03	0.00	0
67,448.27	6,083.00	0.00	73,531.27 65.03	76,539.72	(4)
0.00	0.00	0.00	0.00 65.03	13,705.36	(100)
280.23	0.00	0.00	280.23 65.03	1,628.15	(83)
68,319.14	6,083.00	0.00	74,402.14	92,036.23	(19)
(8,550.00)	1,878.10	0.00	(6,671.90)	0.00	0
0.00	1,878.10	0.00	1,878.10	0.00	0
2,000.00	0.00	0.00	2,000.00 60.03	0.00	0
(260.00)	0.00	0.00	(260.00) 60.03	0.00	0
(10,290.00)	0.00	0.00	(10,290.00) 60.03	0.00	0
(8,550.00)	1,878.10	0.00	(6,671.90)	0.00	0
15,224.92	0.00	0.00	15,224.92	0.00	0
6,540.27	0.00	0.00	6,540.27 65.03	0.00	0
6,196.28	0.00	0.00	6,196.28 65.03	0.00	0
571.32	0.00	0.00	571.32 65.03	0.00	0
1,917.05	0.00	0.00	1,917.05 65.03	0.00	0
15,224.92	0.00	0.00	15,224.92	0.00	0
14,662.08	0.00	0.00	14,662.08	0.00	0
6,968.94	0.00	0.00	6,968.94 65.03	0.00	0
848.14	0.00	0.00	848.14 65.03	0.00	0
755.00	0.00	0.00	755.00 65.03	0.00	0
6,090.00	0.00	0.00	6,090.00 65.03	0.00	0
14,662.08	0.00	0.00	14,662.08	0.00	0
29,611.84	388.71	0.00	30,000.55	30,591.92	(2)
26,785.90	0.00	0.00	26,785.90 60.03	23,015.47	16
679.77	0.00	0.00	679.77 60.03	515.54	32
(766.44)	388.71	0.00	(377.73) 60.03	0.00	0
2,043.02	0.00	0.00	2,043.02 60.03	1,800.12	13
697.59	0.00	0.00	697.59 60.03	658.63	6
172.00	0.00	0.00	172.00 60.03	3,894.80	(96)
0.00	0.00	0.00	0.00 60.03	707.36	(100)
29,611.84	388.71	0.00	30,000.55	30,591.92	(2)

23,545.97	0.00	0.00	23,545.97	17,241.49	37
1.02	0.00	0.00	1.02 65.03	0.00	0
11,017.07	0.00	0.00	11,017.07 65.03	11,131.36	(1)
0.00	0.00	0.00	0.00 65.03	510.03	(100)
12,527.88	0.00	0.00	12,527.88 65.03	1,157.84	982
0.00	0.00	0.00	0.00 65.03	4,442.26	(100)
23,545.97	0.00	0.00	23,545.97	17,241.49	37
25,675.51	0.00	0.00	25,675.51	22,294.09	15
5,951.17	0.00	0.00	5,951.17 65.03	6,374.00	(7)
2,743.31	0.00	0.00	2,743.31 65.03	11,386.48	(76)
4,321.93	0.00	0.00	4,321.93 65.03	0.00	0
189.99	0.00	0.00	189.99 65.03	0.00	0
3,069.64	0.00	0.00	3,069.64 65.03	3,451.93	(11)
109.90	0.00	0.00	109.90 65.03	0.00	0
504.00	0.00	0.00	504.00 65.03	705.00	(29)
3,330.80	0.00	0.00	3,330.80 65.03	0.00	0
5,454.77	0.00	0.00	5,454.77 65.03	376.68	1348
25,675.51	0.00	0.00	25,675.51	22,294.09	15
189,277.63	7,628.48	0.00	196,906.11	212,317.96	(7)
98,783.58	0.00	0.00	98,783.58 60.03	114,051.22	(13)
9,614.02	0.00	0.00	9,614.02 60.03	9,744.81	(1)
(4,525.47)	2,756.74	0.00	(1,768.73) 60.03	0.00	0
1,799.38	0.00	0.00	1,799.38 60.03	2,283.40	(21)
30,569.46	0.00	0.00	30,569.46 60.03	31,986.24	(4)
6,399.84	0.00	0.00	6,399.84 60.03	6,995.43	(9)
45,888.99	4,871.74	0.00	50,760.73 60.03	46,416.82	9
445.75	0.00	0.00	445.75 60.03	478.64	(7)
302.08	0.00	0.00	302.08 60.03	361.40	(16)
189,277.63	7,628.48	0.00	196,906.11	212,317.96	(7)
16,926.14	0.00	0.00	16,926.14	17,625.94	(4)
9,121.04	0.00	0.00	9,121.04 65.03	8,843.33	3
2,660.58	0.00	0.00	2,660.58 65.03	3,090.56	(14)
5,144.52	0.00	0.00	5,144.52 65.03	3,232.77	59
0.00	0.00	0.00	0.00 65.03	404.69	(100)
0.00	0.00	0.00	0.00 65.03	2,054.59	(100)
16,926.14	0.00	0.00	16,926.14	17,625.94	(4)
54,816.87	0.00	0.00	54,816.87	64,037.78	(14)
4,892.15	0.00	0.00	4,892.15 65.03	3,135.74	56

4,230.05	0.00	0.00	4,230.05 65.03	6,659.22	(36)
414.04	0.00	0.00	414.04 65.03	653.93	(37)
474.25	0.00	0.00	474.25 65.03	932.12	(49)
108.00	0.00	0.00	108.00 65.03	9,057.99	(99)
14,237.02	0.00	0.00	14,237.02 65.03	18,546.79	(23)
9,713.74	0.00	0.00	9,713.74 65.03	655.00	1383
522.62	0.00	0.00	522.62	3,687.17	(86)
7,000.00	0.00	0.00	7,000.00 65.03	7,031.45	0
5,332.05	0.00	0.00	5,332.05 65.03	320.00	1566
124.98	0.00	0.00	124.98 65.03	0.00	0
19.95	0.00	0.00	19.95 65.03	0.00	0
0.00	0.00	0.00	0.00 65.03	5,316.00	(100)
4,523.02	0.00	0.00	4,523.02 65.03	1,964.41	130
0.00	0.00	0.00	0.00 65.03	2,577.96	(100)
3,225.00	0.00	0.00	3,225.00 65.03	3,500.00	(8)
54,816.87	0.00	0.00	54,816.87	64,037.78	(14)
126,457.45	67,000.00	0.00	193,457.45	104,262.84	86
186.67	0.00	0.00	186.67 65.03	748.26	(75)
299.25	0.00	0.00	299.25 65.03	6.99	4181
922.65	0.00	0.00	922.65 65.03	1,133.64	(19)
2,169.55	0.00	0.00	2,169.55 65.03	5.99	36120
10,696.55	0.00	0.00	10,696.55 65.03	9,597.92	11
15,018.40	0.00	0.00	15,018.40 65.03	12,294.25	22
5,525.00	0.00	0.00	5,525.00 65.03	2,150.00	157
2,292.17	0.00	0.00	2,292.17 65.03	15,341.24	(85)
21,400.00	0.00	0.00	21,400.00 65.03	0.00	0
23.86	67,000.00	0.00	67,023.86 65.03	0.00	0
13,626.00	0.00	0.00	13,626.00 65.03	4,542.00	200
0.00	0.00	0.00	0.00 65.03	1,209.88	(100)
0.00	0.00	0.00	0.00 65.03	70.90	(100)
0.00	0.00	0.00	0.00 65.03	6,705.96	(100)
0.00	0.00	0.00	0.00 65.03	600.91	(100)
0.00	0.00	0.00	0.00 65.03	178.50	(100)
0.00	0.00	0.00	0.00 65.03	800.00	(100)
72,160.10	67,000.00	0.00	139,160.10	55,386.44	151
3,300.88	0.00	0.00	3,300.88	0.00	0
3,300.88	0.00	0.00	3,300.88 65.03	0.00	0
3,492.47	0.00	0.00	3,492.47	1,164.22	200
3,492.47	0.00	0.00	3,492.47 65.03	1,164.22	200

47,504.00	0.00	0.00	47,504.00	47,712.18	0
504.00	0.00	0.00	504.00 65.03	0.00	0
11,500.00	0.00	0.00	11,500.00 65.03	12,212.18	(6)
23,000.00	0.00	0.00	23,000.00 65.03	23,000.00	0
8,500.00	0.00	0.00	8,500.00 65.03	8,500.00	0
4,000.00	0.00	0.00	4,000.00 65.03	4,000.00	0
<hr/> 47,504.00	<hr/> 0.00	<hr/> 0.00	<hr/> 47,504.00	<hr/> 47,712.18	<hr/> 0
 23,004.00	 2,499.09	 0.00	 25,503.09	 0.00	 0
0.00	2,499.09	0.00	2,499.09	0.00	0
23,004.00	0.00	0.00	23,004.00 60.03	0.00	0
<hr/> 23,004.00	<hr/> 2,499.09	<hr/> 0.00	<hr/> 25,503.09	<hr/> 0.00	<hr/> 0
 1,578.70	 0.00	 0.00	 1,578.70	 1,742.30	 (9)
1,578.70	0.00	0.00	1,578.70 65.03	1,742.30	(9)
 2,604.23	 0.00	 0.00	 2,604.23	 13,423.84	 (81)
150.00	0.00	0.00	150.00 65.03	402.00	(63)
98.45	0.00	0.00	98.45 65.03	0.00	0
115.00	0.00	0.00	115.00 65.03	842.50	(86)
919.78	0.00	0.00	919.78 65.03	0.00	0
0.00	0.00	0.00	0.00 65.03	6,184.23	(100)
1,321.00	0.00	0.00	1,321.00 65.03	0.00	0
0.00	0.00	0.00	0.00 65.03	5,995.11	(100)
<hr/> 2,604.23	<hr/> 0.00	<hr/> 0.00	<hr/> 2,604.23	<hr/> 13,423.84	<hr/> (81)
 1,099.12	 0.00	 0.00	 1,099.12	 1,091.34	 1
1,099.12	0.00	0.00	1,099.12 60.03	1,091.34	1
 400.34	 0.00	 0.00	 400.34	 1,561.16	 (74)
400.34	0.00	0.00	400.34 65.03	1,493.32	(73)
0.00	0.00	0.00	0.00 65.03	67.84	(100)
<hr/> 400.34	<hr/> 0.00	<hr/> 0.00	<hr/> 400.34	<hr/> 1,561.16	<hr/> (74)
 16,819.21	 0.00	 0.00	 16,819.21	 0.00	 0
23.57	0.00	0.00	23.57 65.03	0.00	0
6,447.87	0.00	0.00	6,447.87 65.03	0.00	0
55.29	0.00	0.00	55.29 65.03	0.00	0
176.16	0.00	0.00	176.16 65.03	0.00	0
10,116.32	0.00	0.00	10,116.32 65.03	0.00	0
<hr/> 16,819.21	<hr/> 0.00	<hr/> 0.00	<hr/> 16,819.21	<hr/> 0.00	<hr/> 0

229,374.85	0.00	0.00	229,374.85	0.00	0
1.49	0.00	0.00	1.49 65.03	0.00	0
10,446.39	0.00	0.00	10,446.39 65.03	0.00	0
8,043.20	0.00	0.00	8,043.20 65.03	0.00	0
39.84	0.00	0.00	39.84 65.03	0.00	0
1,972.93	0.00	0.00	1,972.93 65.03	0.00	0
208,871.00	0.00	0.00	208,871.00 65.03	0.00	0
229,374.85	0.00	0.00	229,374.85	0.00	0
56,075.01	0.00	0.00	56,075.01	0.00	0
41,295.10	0.00	0.00	41,295.10 60.03	0.00	0
539.11	0.00	0.00	539.11 60.03	0.00	0
526.35	0.00	0.00	526.35 60.03	0.00	0
8,091.60	0.00	0.00	8,091.60 60.03	0.00	0
2,287.67	0.00	0.00	2,287.67 60.03	0.00	0
3,208.97	0.00	0.00	3,208.97 60.03	0.00	0
52.87	0.00	0.00	52.87 60.03	0.00	0
73.34	0.00	0.00	73.34 60.03	0.00	0
56,075.01	0.00	0.00	56,075.01	0.00	0
16,264.90	0.00	0.00	16,264.90	0.00	0
8,380.10	0.00	0.00	8,380.10 65.03	0.00	0
7,884.80	0.00	0.00	7,884.80 65.03	0.00	0
16,264.90	0.00	0.00	16,264.90	0.00	0
24,969.89	0.00	0.00	24,969.89	0.00	0
24,969.89	0.00	0.00	24,969.89 60.03	0.00	0
12,464.03	0.00	0.00	12,464.03	0.00	0
11,304.17	0.00	0.00	11,304.17 60.03	0.00	0
114.90	0.00	0.00	114.90 60.03	0.00	0
86.48	0.00	0.00	86.48 60.03	0.00	0
25.76	0.00	0.00	25.76 60.03	0.00	0
1.25	0.00	0.00	1.25 60.03	0.00	0
407.23	0.00	0.00	407.23 60.03	0.00	0
113.46	0.00	0.00	113.46 60.03	0.00	0
5.31	0.00	0.00	5.31 60.03	0.00	0
397.71	0.00	0.00	397.71 60.03	0.00	0
4.08	0.00	0.00	4.08 60.03	0.00	0
3.68	0.00	0.00	3.68 60.03	0.00	0
12,464.03	0.00	0.00	12,464.03	0.00	0

459.26	0.00	0.00	459.26	0.00	0
459.26	0.00	0.00	459.26 65.03	0.00	0
88,488.29	0.00	0.00	88,488.29	0.00	0
33,866.10	0.00	0.00	33,866.10 60.03	0.00	0
7,996.01	0.00	0.00	7,996.01 60.03	0.00	0
11,806.90	0.00	0.00	11,806.90 60.03	0.00	0
1,397.45	0.00	0.00	1,397.45 60.03	0.00	0
1,305.71	0.00	0.00	1,305.71 60.03	0.00	0
20.26	0.00	0.00	20.26 60.03	0.00	0
9,843.77	0.00	0.00	9,843.77 60.03	0.00	0
2,742.83	0.00	0.00	2,742.83 60.03	0.00	0
85.67	0.00	0.00	85.67 60.03	0.00	0
10,122.87	0.00	0.00	10,122.87 60.03	0.00	0
79.12	0.00	0.00	79.12 60.03	0.00	0
1,264.98	0.00	0.00	1,264.98 60.03	0.00	0
7,956.62	0.00	0.00	7,956.62 60.03	0.00	0
<hr/> 88,488.29	<hr/> 0.00	<hr/> 0.00	<hr/> 88,488.29	<hr/> 0.00	<hr/> 0
427.25	0.00	0.00	427.25	0.00	0
427.25	0.00	0.00	427.25 65.03	0.00	0
8,373.10	0.00	0.00	8,373.10	0.00	0
8,373.10	0.00	0.00	8,373.10 65.03	0.00	0
232,080.53	0.00	0.00	232,080.53	0.00	0
11,027.74	129,704.90	0.00	140,732.64 60.03	0.00	0
1,523.84	5,971.41	0.00	7,495.25 60.03	0.00	0
283.36	0.00	0.00	283.36 60.03	0.00	0
175.60	0.00	0.00	175.60 60.03	0.00	0
4.11	0.00	0.00	4.11 60.03	0.00	0
2,748.80	0.00	0.00	2,748.80 60.03	0.00	0
769.33	0.00	0.00	769.33 60.03	0.00	0
17.37	0.00	0.00	17.37 60.03	0.00	0
2,495.26	0.00	0.00	2,495.26 60.03	0.00	0
23.52	0.00	0.00	23.52 60.03	0.00	0
215.38	0.00	0.00	215.38 60.03	0.00	0
212,796.22	(135,676.31)	0.00	77,119.91 60.03	0.00	0
<hr/> 232,080.53	<hr/> 0.00	<hr/> 0.00	<hr/> 232,080.53	<hr/> 0.00	<hr/> 0

92,565.23	0.00	0.00	92,565.23	0.00	0
92,565.23	0.00	0.00	92,565.23 60.03	0.00	0
(99.00)	0.00	0.00	(99.00)	0.00	0
(99.00)	0.00	0.00	(99.00) 65.03	0.00	0
19.95	0.00	0.00	19.95	0.00	0
19.95	0.00	0.00	19.95 60.03	0.00	0
1,493.82	0.00	0.00	1,493.82	0.00	0
931.31	0.00	0.00	931.31 60.03	0.00	0
46.29	0.00	0.00	46.29 60.03	0.00	0
(14.71)	0.00	0.00	(14.71) 60.03	0.00	0
13.65	0.00	0.00	13.65 60.03	0.00	0
(0.22)	0.00	0.00	(0.22) 60.03	0.00	0
215.13	0.00	0.00	215.13 60.03	0.00	0
59.94	0.00	0.00	59.94 60.03	0.00	0
(0.89)	0.00	0.00	(0.89) 60.03	0.00	0
226.56	0.00	0.00	226.56 60.03	0.00	0
2.30	0.00	0.00	2.30 60.03	0.00	0
14.46	0.00	0.00	14.46 60.03	0.00	0
1,493.82	0.00	0.00	1,493.82	0.00	0
11,166.20	0.00	0.00	11,166.20	0.00	0
117.81	0.00	0.00	117.81 60.03	0.00	0
6,484.04	0.00	0.00	6,484.04 60.03	0.00	0
960.33	0.00	0.00	960.33 60.03	0.00	0
56.10	0.00	0.00	56.10 60.03	0.00	0
104.93	0.00	0.00	104.93 60.03	0.00	0
0.81	0.00	0.00	0.81 60.03	0.00	0
1,637.83	0.00	0.00	1,637.83 60.03	0.00	0
456.37	0.00	0.00	456.37 60.03	0.00	0
3.43	0.00	0.00	3.43 60.03	0.00	0
1,115.11	0.00	0.00	1,115.11 60.03	0.00	0
23.47	0.00	0.00	23.47 60.03	0.00	0
205.97	0.00	0.00	205.97 60.03	0.00	0
11,166.20	0.00	0.00	11,166.20	0.00	0
4,236.93	0.00	0.00	4,236.93	0.00	0
(2,812.24)	0.00	0.00	(2,812.24) 65.03	0.00	0
14.99	0.00	0.00	14.99 65.03	0.00	0
7,034.18	0.00	0.00	7,034.18 60.03	0.00	0

4,236.93	0.00	0.00	4,236.93	0.00	0
2,476.85	0.00	0.00	2,476.85	0.00	0
2,476.85	0.00	0.00	2,476.85 60.03	0.00	0
140.54	0.00	0.00	140.54	0.00	0
140.54	0.00	0.00	140.54 65.03	0.00	0
3,287.59	0.00	0.00	3,287.59	0.00	0
2,075.28	0.00	0.00	2,075.28 60.03	0.00	0
304.63	0.00	0.00	304.63 60.03	0.00	0
(26.92)	0.00	0.00	(26.92) 60.03	0.00	0
52.67	0.00	0.00	52.67 60.03	0.00	0
(0.39)	0.00	0.00	(0.39) 60.03	0.00	0
456.64	0.00	0.00	456.64 60.03	0.00	0
127.25	0.00	0.00	127.25 60.03	0.00	0
(1.65)	0.00	0.00	(1.65) 60.03	0.00	0
282.24	0.00	0.00	282.24 60.03	0.00	0
4.65	0.00	0.00	4.65 60.03	0.00	0
13.19	0.00	0.00	13.19 60.03	0.00	0
<hr/> 3,287.59	<hr/> 0.00	<hr/> 0.00	<hr/> 3,287.59	<hr/> 0.00	<hr/> 0
653.35	0.00	0.00	653.35	0.00	0
653.35	0.00	0.00	653.35 65.03	0.00	0
22,782.69	0.00	0.00	22,782.69	0.00	0
10,290.00	0.00	0.00	10,290.00 60.03	0.00	0
6,228.00	0.00	0.00	6,228.00 60.03	0.00	0
2,437.42	0.00	0.00	2,437.42 60.03	0.00	0
106.44	0.00	0.00	106.44 60.03	0.00	0
454.48	0.00	0.00	454.48 60.03	0.00	0
275.91	0.00	0.00	275.91 60.03	0.00	0
6.59	0.00	0.00	6.59 60.03	0.00	0
1,393.64	0.00	0.00	1,393.64 60.03	0.00	0
388.31	0.00	0.00	388.31 60.03	0.00	0
27.85	0.00	0.00	27.85 60.03	0.00	0
937.31	0.00	0.00	937.31 60.03	0.00	0
15.43	0.00	0.00	15.43 60.03	0.00	0
221.31	0.00	0.00	221.31 60.03	0.00	0
<hr/> 22,782.69	<hr/> 0.00	<hr/> 0.00	<hr/> 22,782.69	<hr/> 0.00	<hr/> 0

739.14	0.00	0.00	739.14	0.00	0
425.91	0.00	0.00	425.91 60.03	0.00	0
24.53	0.00	0.00	24.53 60.03	0.00	0
5.93	0.00	0.00	5.93 60.03	0.00	0
0.36	0.00	0.00	0.36 60.03	0.00	0
93.66	0.00	0.00	93.66 60.03	0.00	0
26.10	0.00	0.00	26.10 60.03	0.00	0
1.50	0.00	0.00	1.50 60.03	0.00	0
93.81	0.00	0.00	93.81 60.03	0.00	0
0.44	0.00	0.00	0.44 60.03	0.00	0
0.85	0.00	0.00	0.85 60.03	0.00	0
43.53	0.00	0.00	43.53 60.03	0.00	0
(2.87)	0.00	0.00	(2.87) 60.03	0.00	0
0.61	0.00	0.00	0.61 60.03	0.00	0
(0.04)	0.00	0.00	(0.04) 60.03	0.00	0
9.61	0.00	0.00	9.61 60.03	0.00	0
2.68	0.00	0.00	2.68 60.03	0.00	0
(0.18)	0.00	0.00	(0.18) 60.03	0.00	0
11.59	0.00	0.00	11.59 60.03	0.00	0
0.06	0.00	0.00	0.06 60.03	0.00	0
1.06	0.00	0.00	1.06 60.03	0.00	0
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
739.14	0.00	0.00	739.14	0.00	0
6,479.75	0.00	0.00	6,479.75	0.00	0
3,529.70	0.00	0.00	3,529.70 60.03	0.00	0
344.47	0.00	0.00	344.47 60.03	0.00	0
47.27	0.00	0.00	47.27 60.03	0.00	0
5.01	0.00	0.00	5.01 60.03	0.00	0
776.56	0.00	0.00	776.56 60.03	0.00	0
216.38	0.00	0.00	216.38 60.03	0.00	0
21.11	0.00	0.00	21.11 60.03	0.00	0
1,457.93	0.00	0.00	1,457.93 60.03	0.00	0
8.37	0.00	0.00	8.37 60.03	0.00	0
72.95	0.00	0.00	72.95 60.03	0.00	0
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
6,479.75	0.00	0.00	6,479.75	0.00	0
2,476.50	0.00	0.00	2,476.50	0.00	0
2,476.50	0.00	0.00	2,476.50 65.03	0.00	0
136,097.21	2,619.74	0.00	138,716.95	109,651.61	27
7,384.55	0.00	0.00	7,384.55 60.03	5,658.36	31
32.16	0.00	0.00	32.16 60.03	318.62	(90)
(1,107.75)	741.64	0.00	(366.11) 60.03	0.00	0
103,123.62	0.00	0.00	103,123.62 60.03	80,814.86	28

327.28	0.00	0.00	327.28 60.03	2,417.30	(86)
1,717.68	0.00	0.00	1,717.68 60.03	0.00	0
529.95	0.00	0.00	529.95 60.03	0.00	0
4,889.04	0.00	0.00	4,889.04 60.03	823.25	494
15,356.71	0.00	0.00	15,356.71 60.03	17,311.80	(11)
314.39	0.00	0.00	314.39 60.03	370.34	(15)
43.76	0.00	0.00	43.76 60.03	0.00	0
1,248.25	0.00	0.00	1,248.25 60.03	1,365.22	(9)
1,144.95	0.00	0.00	1,144.95 60.03	181.16	532
321.72	0.00	0.00	321.72 60.03	52.53	512
999.34	0.00	0.00	999.34 60.03	0.00	0
16.45	0.00	0.00	16.45 60.03	2.83	481
228.27	0.00	0.00	228.27 60.03	248.79	(8)
0.00	1,878.10	0.00	1,878.10	0.00	0
1,989.56	0.00	0.00	1,989.56 60.03	0.00	0
0.00	0.00	0.00	0.00 60.03	86.55	(100)
14.13	0.00	0.00	14.13 60.03	0.00	0
(2,476.85)	0.00	0.00	(2,476.85) 60.03	0.00	0
136,097.21	2,619.74	0.00	138,716.95	109,651.61	27
39,322.18	0.00	0.00	39,322.18	76,245.22	(48)
22,622.28	0.00	0.00	22,622.28 60.03	34,302.58	(34)
3,519.44	0.00	0.00	3,519.44 60.03	26,762.66	(87)
13,173.41	0.00	0.00	13,173.41 60.03	15,179.98	(13)
7.05	0.00	0.00	7.05 60.03	0.00	0
39,322.18	0.00	0.00	39,322.18	76,245.22	(48)
52,076.19	0.00	0.00	52,076.19	47,939.29	9
1,734.43	0.00	0.00	1,734.43 60.03	2,663.00	(35)
1,624.60	0.00	0.00	1,624.60 60.03	(5,898.79)	(128)
474.40	0.00	0.00	474.40 60.03	402.45	18
116.25	0.00	0.00	116.25 60.03	4,139.46	(97)
63.10	0.00	0.00	63.10 60.03	12.49	405
65.16	0.00	0.00	65.16 60.03	180.55	(64)
1,759.38	0.00	0.00	1,759.38 60.03	3,327.45	(47)
22,732.18	0.00	0.00	22,732.18 60.03	18,032.80	26
6,439.29	0.00	0.00	6,439.29 60.03	5,169.13	25
16,543.92	0.00	0.00	16,543.92 60.03	18,380.98	(10)
272.57	0.00	0.00	272.57 60.03	195.35	40
250.91	0.00	0.00	250.91 60.03	1,334.42	(81)
52,076.19	0.00	0.00	52,076.19	47,939.29	9
4,045.56	0.00	0.00	4,045.56	2,154.61	88
3,695.56	0.00	0.00	3,695.56 65.03	2,154.61	72

350.00	0.00	0.00	350.00	65.03	0.00	0
4,045.56	0.00	0.00	4,045.56		2,154.61	88
207,641.22	0.00	0.00	207,641.22		129,235.26	61
0.00	0.00	0.00	0.00	65.03	66,425.84	(100)
1,109.68	0.00	0.00	1,109.68	65.03	0.00	0
12.99	0.00	0.00	12.99	65.03	0.00	0
0.00	0.00	0.00	0.00	65.03	66,425.84	(100)
6,723.37	0.00	0.00	6,723.37	65.03	0.00	0
0.00	0.00	0.00	0.00	65.03	8,479.90	(100)
120.97	0.00	0.00	120.97	60.03	0.00	0
1,009.60	0.00	0.00	1,009.60	60.03	1,167.87	(14)
5,268.06	0.00	0.00	5,268.06	60.03	1,670.23	215
7.86	0.00	0.00	7.86	60.03	0.00	0
0.23	0.00	0.00	0.23	60.03	0.00	0
391.51	0.00	0.00	391.51	60.03	453.05	(14)
4,640.03	0.00	0.00	4,640.03	65.03	5,197.32	(11)
53,511.01	0.00	0.00	53,511.01	65.03	14,049.92	281
2,768.09	0.00	0.00	2,768.09	65.03	1,299.68	113
3,542.68	0.00	0.00	3,542.68	65.03	6,222.95	(43)
67,902.65	0.00	0.00	67,902.65	65.03	74,554.48	(9)
7,909.22	0.00	0.00	7,909.22	65.03	9,160.07	(14)
35.95	0.00	0.00	35.95	65.03	0.00	0
49.90	0.00	0.00	49.90	65.03	0.00	0
15,121.32	0.00	0.00	15,121.32	65.03	10,676.38	42
0.00	0.00	0.00	0.00	65.03	(141,331.58)	(100)
4,993.10	0.00	0.00	4,993.10	65.03	4,783.31	4
32,523.00	0.00	0.00	32,523.00	65.03	0.00	0
207,641.22	0.00	0.00	207,641.22		129,235.26	61
1,992.42	0.00	0.00	1,992.42		2,221.30	(10)
1,842.42	0.00	0.00	1,842.42	65.03	2,221.30	(17)
150.00	0.00	0.00	150.00	65.03	0.00	0
1,992.42	0.00	0.00	1,992.42		2,221.30	(10)
19,366.56	0.00	0.00	19,366.56		2,121.88	813
398.77	0.00	0.00	398.77	65.03	0.00	0
8,096.23	0.00	0.00	8,096.23	65.03	227.20	3463
540.00	0.00	0.00	540.00	65.03	0.00	0
0.00	0.00	0.00	0.00	65.03	188.92	(100)
5,591.08	0.00	0.00	5,591.08	65.03	0.00	0
0.00	0.00	0.00	0.00	65.03	573.24	(100)
3,115.61	0.00	0.00	3,115.61	65.03	0.00	0
1,624.87	0.00	0.00	1,624.87	65.03	1,132.52	43

19,366.56	0.00	0.00	19,366.56	2,121.88	813
16,615.22	31,610.03	0.00	48,225.25	34,828.17	38
14,936.83	31,610.03	0.00	46,546.86 65.03	33,623.57	38
1,678.39	0.00	0.00	1,678.39 65.03	1,204.60	39
16,615.22	31,610.03	0.00	48,225.25	34,828.17	38
8,879.45	0.00	0.00	8,879.45	8,206.94	8
6,795.20	0.00	0.00	6,795.20 65.03	6,796.47	0
2,084.25	0.00	0.00	2,084.25 65.03	1,410.47	48
8,879.45	0.00	0.00	8,879.45	8,206.94	8
17,244.97	0.00	0.00	17,244.97	20,952.67	(18)
17,244.97	0.00	0.00	17,244.97 65.03	20,952.67	(18)
11,194.80	0.00	0.00	11,194.80	17,561.63	(36)
11,194.80	0.00	0.00	11,194.80 65.03	17,561.63	(36)
491.94	0.00	0.00	491.94	281.93	74
491.94	0.00	0.00	491.94 65.03	281.93	74
0.00	0.00	0.00	0.00	200.10	(100)
0.00	0.00	0.00	0.00 65.03	200.10	(100)
181,396.63	791.33	0.00	182,187.96	188,603.62	(3)
(1,560.32)	791.33	0.00	(768.99) 60.03	0.00	0
68,555.22	0.00	0.00	68,555.22 60.03	69,803.94	(2)
59,529.53	0.00	0.00	59,529.53 60.03	70,926.21	(16)
1,483.45	0.00	0.00	1,483.45 60.03	1,294.29	15
22.83	0.00	0.00	22.83 60.03	0.00	0
5,450.33	0.00	0.00	5,450.33 60.03	6,526.42	(16)
25,380.55	0.00	0.00	25,380.55 60.03	17,799.09	43
4,261.08	0.00	0.00	4,261.08 60.03	4,447.27	(4)
14,095.41	0.00	0.00	14,095.41 60.03	13,294.66	6
237.54	0.00	0.00	237.54 60.03	239.43	(1)
3,269.76	0.00	0.00	3,269.76 60.03	3,642.79	(10)
526.24	0.00	0.00	526.24 60.03	0.00	0
145.01	0.00	0.00	145.01 65.03	629.52	(77)
181,396.63	791.33	0.00	182,187.96	188,603.62	(3)

159,372.01	0.00	0.00	159,372.01	102,315.12	56
146,151.77	0.00	0.00	146,151.77 65.03	87,311.31	67
2,049.20	0.00	0.00	2,049.20 65.03	0.00	0
5,104.60	0.00	0.00	5,104.60 65.03	5,039.65	1
26.26	0.00	0.00	26.26 65.03	0.00	0
575.35	0.00	0.00	575.35 65.03	3,928.95	(85)
0.00	0.00	0.00	0.00 65.03	3,999.96	(100)
1,264.83	0.00	0.00	1,264.83 65.03	2,035.25	(38)
4,200.00	0.00	0.00	4,200.00 65.03	0.00	0
<hr/> 159,372.01	<hr/> 0.00	<hr/> 0.00	<hr/> 159,372.01	<hr/> 102,315.12	<hr/> 56
 70,951.82	 0.00	 0.00	 70,951.82	 59,573.10	 19
4,293.91	0.00	0.00	4,293.91 65.03	11,815.92	(64)
15,111.84	0.00	0.00	15,111.84 65.03	31,482.81	(52)
20,269.82	0.00	0.00	20,269.82 65.03	0.00	0
735.39	0.00	0.00	735.39 65.03	0.00	0
14,014.36	0.00	0.00	14,014.36 65.03	11,676.70	20
1,168.97	0.00	0.00	1,168.97 65.03	549.00	113
6,372.12	0.00	0.00	6,372.12 65.03	3,756.00	70
235.41	0.00	0.00	235.41 65.03	292.67	(20)
8,750.00	0.00	0.00	8,750.00 65.03	0.00	0
<hr/> 70,951.82	<hr/> 0.00	<hr/> 0.00	<hr/> 70,951.82	<hr/> 59,573.10	<hr/> 19
 4,356.60	 0.00	 0.00	 4,356.60	 5,326.67	 (18)
3,876.63	0.00	0.00	3,876.63 60.03	4,832.70	(20)
76.61	0.00	0.00	76.61 60.03	0.00	0
302.39	0.00	0.00	302.39 60.03	369.70	(18)
100.97	0.00	0.00	100.97 60.03	124.27	(19)
<hr/> 4,356.60	<hr/> 0.00	<hr/> 0.00	<hr/> 4,356.60	<hr/> 5,326.67	<hr/> (18)
 120,134.47	 0.00	 0.00	 120,134.47	 126,955.02	 (5)
68,555.15	0.00	0.00	68,555.15 60.03	69,803.82	(2)
12,750.73	0.00	0.00	12,750.73 60.03	18,992.55	(33)
1,055.35	0.00	0.00	1,055.35 60.03	1,437.62	(27)
22.67	0.00	0.00	22.67 60.03	0.00	0
1,957.13	0.00	0.00	1,957.13 60.03	2,494.92	(22)
15,287.17	0.00	0.00	15,287.17 60.03	14,001.24	9
4,260.88	0.00	0.00	4,260.88 60.03	4,447.09	(4)
13,898.55	0.00	0.00	13,898.55 60.03	13,199.37	5
228.90	0.00	0.00	228.90 60.03	216.42	6
2,086.26	0.00	0.00	2,086.26 60.03	2,361.99	(12)
31.68	0.00	0.00	31.68 60.03	0.00	0
<hr/> 120,134.47	<hr/> 0.00	<hr/> 0.00	<hr/> 120,134.47	<hr/> 126,955.02	<hr/> (5)

9,797.31	0.00	0.00	9,797.31	13,545.01	(28)
7,986.69	0.00	0.00	7,986.69 65.03	7,653.91	4
1,810.62	0.00	0.00	1,810.62 65.03	2,192.82	(17)
0.00	0.00	0.00	0.00 65.03	3,698.28	(100)
9,797.31	0.00	0.00	9,797.31	13,545.01	(28)
12,770.07	0.00	0.00	12,770.07	23,451.40	(46)
2,922.06	0.00	0.00	2,922.06 65.03	3,817.69	(23)
7,073.80	0.00	0.00	7,073.80 65.03	14,065.37	(50)
1,908.07	0.00	0.00	1,908.07 65.03	0.00	0
197.88	0.00	0.00	197.88 65.03	0.00	0
369.00	0.00	0.00	369.00 65.03	312.00	18
0.00	0.00	0.00	0.00 65.03	490.00	(100)
299.26	0.00	0.00	299.26 65.03	4,766.34	(94)
12,770.07	0.00	0.00	12,770.07	23,451.40	(46)
4,991.40	0.00	0.00	4,991.40	27,966.28	(82)
750.00	0.00	0.00	750.00 65.03	500.00	50
0.00	0.00	0.00	0.00 65.03	100.00	(100)
785.52	0.00	0.00	785.52 65.03	3,040.00	(74)
0.00	0.00	0.00	0.00 65.03	11,266.25	(100)
0.00	0.00	0.00	0.00 65.03	10,941.64	(100)
1,535.52	0.00	0.00	1,535.52	25,847.89	(94)
155.88	0.00	0.00	155.88	0.00	0
155.88	0.00	0.00	155.88 65.03	0.00	0
3,300.00	0.00	0.00	3,300.00	2,118.39	56
3,300.00	0.00	0.00	3,300.00 65.03	2,118.39	56
1,300,000.00	0.00	0.00	1,300,000.00	1,432,107.00	(9)
1,300,000.00	0.00	0.00	1,300,000.00 65.03	848,488.00	53
0.00	0.00	0.00	0.00 65.03	583,619.00	(100)
1,300,000.00	0.00	0.00	1,300,000.00	1,432,107.00	(9)
0.00	0.00	0.00	0.00	42,495.80	(100)
0.00	0.00	0.00	0.00 65.03	42,495.80	(100)

3,563,275.73	(616,724.60)	0.00	2,946,551.13	2,880,962.43	2
214,498.79	0.00	0.00	214,498.79	170,528.54	26
141,381.58	0.00	0.00	141,381.58 60.03	100,773.73	40
0.00	0.00	0.00	0.00 60.03	29,250.00	(100)
(2,757.64)	0.00	0.00	(2,757.64) 60.03	0.00	0
75,665.00	0.00	0.00	75,665.00 60.03	30,529.81	148
(203.40)	0.00	0.00	(203.40) 60.03	0.00	0
4,660.78	0.00	0.00	4,660.78 60.03	9,975.00	(53)
(4,247.53)	0.00	0.00	(4,247.53) 60.03	0.00	0
214,498.79	0.00	0.00	214,498.79	170,528.54	26
9,404.53	0.00	0.00	9,404.53	7,424.77	27
1,052.03	0.00	0.00	1,052.03 60.03	878.18	20
8,352.50	0.00	0.00	8,352.50 60.03	6,546.59	28
9,404.53	0.00	0.00	9,404.53	7,424.77	27
167,443.68	(92,464.29)	0.00	74,979.39	5,005.11	1398
1,891.23	0.00	0.00	1,891.23 60.03	3,782.77	(50)
66,063.11	(101,542.00)	0.00	(35,478.89) 60.03	(54,315.65)	(35)
8,562.20	0.00	0.00	8,562.20 60.03	6,625.16	29
52,687.31	9,077.71	0.00	61,765.02 60.03	32,590.07	90
299.32	0.00	0.00	299.32 60.03	175.78	70
1,252.07	0.00	0.00	1,252.07 60.03	2,100.19	(40)
1,190.79	0.00	0.00	1,190.79 60.03	516.14	131
18,483.85	0.00	0.00	18,483.85 60.03	7,106.70	160
5,137.80	0.00	0.00	5,137.80 60.03	2,213.76	132
9,638.71	0.00	0.00	9,638.71 60.03	2,964.86	225
287.00	0.00	0.00	287.00 60.03	60.20	377
1,983.29	0.00	0.00	1,983.29 60.03	734.46	170
0.00	0.00	0.00	0.00 60.03	450.67	(100)
(33.00)	0.00	0.00	(33.00) 60.03	0.00	0
167,443.68	(92,464.29)	0.00	74,979.39	5,005.11	1398
6,045.01	0.00	0.00	6,045.01	5,921.46	2
6,045.01	0.00	0.00	6,045.01 65.03	5,921.46	2
2,280.24	0.00	0.00	2,280.24	2,280.24	0
2,280.24	0.00	0.00	2,280.24 65.03	2,280.24	0
2,623.00	0.00	0.00	2,623.00	5,253.93	(50)
2,623.00	0.00	0.00	2,623.00 65.03	5,253.93	(50)

21,630.66	0.00	0.00	21,630.66	7,439.28	191
3,848.72	0.00	0.00	3,848.72 65.03	3,084.90	25
4,839.01	0.00	0.00	4,839.01 65.03	0.00	0
616.00	0.00	0.00	616.00 65.03	0.00	0
1,646.00	0.00	0.00	1,646.00 65.03	775.94	112
10,680.93	0.00	0.00	10,680.93 65.03	3,578.44	198
<hr/>			<hr/>	<hr/>	
21,630.66	0.00	0.00	21,630.66	7,439.28	191
129,601.59	0.00	0.00	129,601.59	630,627.68	(79)
0.00	0.00	0.00	0.00 65.03	4,196.38	(100)
129,601.59	0.00	0.00	129,601.59 65.03	626,431.30	(79)
<hr/>			<hr/>	<hr/>	
129,601.59	0.00	0.00	129,601.59	630,627.68	(79)
18,853.06	0.00	0.00	18,853.06	16,380.70	15
18,853.06	0.00	0.00	18,853.06 65.03	16,380.70	15
2,429,842.08	0.00	0.00	2,429,842.08	1,927,733.78	26
2,427,842.08	0.00	0.00	2,427,842.08 65.03	1,927,733.78	26
2,000.00	0.00	0.00	2,000.00 65.03	0.00	0
<hr/>			<hr/>	<hr/>	
2,429,842.08	0.00	0.00	2,429,842.08	1,927,733.78	26
16,024.27	0.00	0.00	16,024.27	35,141.50	(54)
614.60	0.00	0.00	614.60 65.03	0.00	0
15,399.98	0.00	0.00	15,399.98 65.03	6,348.81	143
9.69	0.00	0.00	9.69 65.03	0.00	0
0.00	0.00	0.00	0.00 65.03	28,792.69	(100)
<hr/>			<hr/>	<hr/>	
16,024.27	0.00	0.00	16,024.27	35,141.50	(54)
20,768.51	0.00	0.00	20,768.51	48,063.26	(57)
588.52	0.00	0.00	588.52 65.03	95.00	519
16,689.17	0.00	0.00	16,689.17 65.03	42,031.55	(60)
3,490.82	0.00	0.00	3,490.82 65.03	5,936.71	(41)
<hr/>			<hr/>	<hr/>	
20,768.51	0.00	0.00	20,768.51	48,063.26	(57)
0.00	0.00	0.00	0.00	19,162.18	(100)
0.00	0.00	0.00	0.00 65.03	19,162.18	(100)
524,260.31	(524,260.31)	0.00	0.00	0.00	0

524,260.31	(524,260.31)	0.00	0.00 65.03	0.00	0
531,758.79	0.00	0.00	531,758.79	569,205.93	(7)
265,291.26	0.00	0.00	265,291.26	293,757.78	(10)
265,291.26	0.00	0.00	265,291.26 60.03	293,757.78	(10)
7,764.52	0.00	0.00	7,764.52	20,020.54	(61)
7,764.52	0.00	0.00	7,764.52 60.03	20,020.54	(61)
180,196.20	0.00	0.00	180,196.20	170,166.11	6
3,953.83	0.00	0.00	3,953.83 60.03	4,522.18	(13)
59,981.96	0.00	0.00	59,981.96 60.03	54,479.13	10
16,477.94	0.00	0.00	16,477.94 60.03	19,791.54	(17)
92,572.72	0.00	0.00	92,572.72 60.03	83,348.38	11
542.87	0.00	0.00	542.87 60.03	581.09	(7)
6,666.88	0.00	0.00	6,666.88 60.03	7,443.79	(10)
180,196.20	0.00	0.00	180,196.20	170,166.11	6
610.00	0.00	0.00	610.00	0.00	0
610.00	0.00	0.00	610.00 65.03	0.00	0
1,016.88	0.00	0.00	1,016.88	1,016.88	0
1,016.88	0.00	0.00	1,016.88 65.03	1,016.88	0
200.00	0.00	0.00	200.00	9,721.92	(98)
200.00	0.00	0.00	200.00 65.03	9,721.92	(98)
16,945.95	0.00	0.00	16,945.95	26,463.36	(36)
272.74	0.00	0.00	272.74 65.03	444.03	(39)
14,531.00	0.00	0.00	14,531.00 65.03	23,170.34	(37)
1,590.39	0.00	0.00	1,590.39 65.03	2,848.99	(44)
551.82	0.00	0.00	551.82 65.03	0.00	0
16,945.95	0.00	0.00	16,945.95	26,463.36	(36)
12,545.41	0.00	0.00	12,545.41	4,763.21	163
12,545.41	0.00	0.00	12,545.41 65.03	4,763.21	163

30,361.86	0.00	0.00	30,361.86	19,594.35	55
0.00	0.00	0.00	0.00 65.03	2,545.64	(100)
20,746.38	0.00	0.00	20,746.38 65.03	17,048.71	22
9,615.48	0.00	0.00	9,615.48 65.03	0.00	0
30,361.86	0.00	0.00	30,361.86	19,594.35	55
12,133.40	0.00	0.00	12,133.40	22,975.82	(47)
0.00	0.00	0.00	0.00 65.03	3,016.00	(100)
5,724.49	0.00	0.00	5,724.49 65.03	19,959.82	(71)
6,408.91	0.00	0.00	6,408.91 65.03	0.00	0
12,133.40	0.00	0.00	12,133.40	22,975.82	(47)
3,520.52	0.00	0.00	3,520.52	285.00	1135
0.00	0.00	0.00	0.00 65.03	285.00	(100)
3,520.52	0.00	0.00	3,520.52 65.03	0.00	0
3,520.52	0.00	0.00	3,520.52	285.00	1135
1,172.79	0.00	0.00	1,172.79	440.96	166
1,172.79	0.00	0.00	1,172.79 65.03	440.96	166
1,156,616.68	(111,983.93)	0.00	1,044,632.75	1,503,144.87	(31)
163,478.97	(2,475.00)	0.00	161,003.97	123,322.25	31
0.00	0.00	0.00	0.00 60.03	2,522.37	(100)
2,354.30	0.00	0.00	2,354.30 60.03	3,480.92	(32)
99,002.92	(2,475.00)	0.00	96,527.92 60.03	94,038.64	3
36,439.65	0.00	0.00	36,439.65 60.03	23,280.32	57
1,236.74	0.00	0.00	1,236.74 60.03	0.00	0
2,000.00	0.00	0.00	2,000.00 60.03	0.00	0
19,818.74	0.00	0.00	19,818.74 60.03	0.00	0
2,626.62	0.00	0.00	2,626.62 60.03	0.00	0
163,478.97	(2,475.00)	0.00	161,003.97	123,322.25	31
14,503.89	0.00	0.00	14,503.89	19,083.82	(24)
14,503.89	0.00	0.00	14,503.89 60.03	19,083.82	(24)
86,125.01	(15,817.95)	0.00	70,307.06	52,496.27	34
4,500.09	0.00	0.00	4,500.09 60.03	3,538.16	27
30,341.80	(16,757.00)	0.00	13,584.80 60.03	14,794.46	(8)
6,933.36	0.00	0.00	6,933.36 60.03	6,819.50	2
28,369.80	939.05	0.00	29,308.85 60.03	23,957.89	22

233.98	0.00	0.00	233.98 60.03	198.31	18
2,351.46	0.00	0.00	2,351.46 60.03	1,957.95	20
0.00	0.00	0.00	0.00 60.03	1,230.00	(100)
301.50	0.00	0.00	301.50 60.03	0.00	0
317.57	0.00	0.00	317.57 60.03	0.00	0
4,925.57	0.00	0.00	4,925.57 60.03	0.00	0
1,394.69	0.00	0.00	1,394.69 60.03	0.00	0
6,053.06	0.00	0.00	6,053.06 60.03	0.00	0
44.38	0.00	0.00	44.38 60.03	0.00	0
357.75	0.00	0.00	357.75 60.03	0.00	0
86,125.01	(15,817.95)	0.00	70,307.06	52,496.27	34
46,864.45	0.00	0.00	46,864.45	134,052.75	(65)
340.99	0.00	0.00	340.99	60,164.87	(99)
12,059.79	0.00	0.00	12,059.79 65.03	6,478.98	86
34,463.67	0.00	0.00	34,463.67 65.03	67,408.90	(49)
46,864.45	0.00	0.00	46,864.45	134,052.75	(65)
394,757.77	(93,646.00)	0.00	301,111.77	170,497.26	77
71,496.00	0.00	0.00	71,496.00 65.03	82,556.34	(13)
509.43	0.00	0.00	509.43 65.03	0.00	0
152,941.25	0.00	0.00	152,941.25 65.03	0.00	0
21,000.00	0.00	0.00	21,000.00 65.03	24,077.76	(13)
7,897.79	0.00	0.00	7,897.79 65.03	8,255.16	(4)
24,000.00	0.00	0.00	24,000.00 65.03	28,663.92	(16)
263.30	0.00	0.00	263.30 65.03	0.00	0
23,004.00	0.00	0.00	23,004.00 65.03	26,944.08	(15)
93,646.00	(93,646.00)	0.00	0.00 65.03	0.00	0
394,757.77	(93,646.00)	0.00	301,111.77	170,497.26	77
10,264.82	0.00	0.00	10,264.82	8,511.66	21
7,089.50	0.00	0.00	7,089.50 65.03	6,883.43	3
3,175.32	0.00	0.00	3,175.32 65.03	1,628.23	95
10,264.82	0.00	0.00	10,264.82	8,511.66	21
14,889.93	0.00	0.00	14,889.93	8,754.57	70
8,054.70	0.00	0.00	8,054.70 65.03	0.00	0
4,385.23	0.00	0.00	4,385.23 65.03	6,358.84	(31)
2,450.00	0.00	0.00	2,450.00 65.03	2,395.73	2
14,889.93	0.00	0.00	14,889.93	8,754.57	70
37,111.97	0.00	0.00	37,111.97	61,642.60	(40)

6,424.72	0.00	0.00	6,424.72 65.03	34,672.49	(81)
12.99	0.00	0.00	12.99 65.03	0.00	0
221.71	0.00	0.00	221.71 65.03	77.05	188
10,192.49	0.00	0.00	10,192.49 65.03	14,314.56	(29)
0.00	0.00	0.00	0.00 65.03	695.24	(100)
89.95	0.00	0.00	89.95 65.03	200.00	(55)
0.00	0.00	0.00	0.00 65.03	162.00	(100)
19,411.79	0.00	0.00	19,411.79 65.03	11,521.26	68
758.32	0.00	0.00	758.32 65.03	0.00	0
37,111.97	0.00	0.00	37,111.97	61,642.60	(40)
125,821.06	0.00	0.00	125,821.06	161,853.74	(22)
0.00	0.00	0.00	0.00 65.03	14,500.00	(100)
12.99	0.00	0.00	12.99 65.03	0.00	0
25,957.85	0.00	0.00	25,957.85 65.03	21,197.42	22
99,850.22	0.00	0.00	99,850.22 65.03	121,862.68	(18)
0.00	0.00	0.00	0.00 65.03	4,293.64	(100)
125,821.06	0.00	0.00	125,821.06	147,353.74	(15)
69,735.73	0.00	0.00	69,735.73	131,611.04	(47)
0.00	0.00	0.00	0.00 65.03	237.44	(100)
1,936.10	0.00	0.00	1,936.10 65.03	9.39	20519
38,065.12	0.00	0.00	38,065.12 65.03	50,481.58	(25)
700.60	0.00	0.00	700.60 65.03	255.65	174
7,090.46	0.00	0.00	7,090.46 65.03	12,555.13	(44)
109.47	0.00	0.00	109.47 65.03	0.00	0
0.00	0.00	0.00	0.00 65.03	23,172.18	(100)
216.80	0.00	0.00	216.80 65.03	6,115.06	(96)
21,617.18	0.00	0.00	21,617.18 65.03	37,529.57	(42)
0.00	0.00	0.00	0.00 65.03	1,255.04	(100)
69,735.73	0.00	0.00	69,735.73	131,611.04	(47)
33,245.40	0.00	0.00	33,245.40	24,040.09	38
21,758.54	0.00	0.00	21,758.54 65.03	24,040.09	(9)
10,356.09	0.00	0.00	10,356.09 65.03	0.00	0
1,130.77	0.00	0.00	1,130.77 60.03	0.00	0
33,245.40	0.00	0.00	33,245.40	24,040.09	38
32,092.94	0.00	0.00	32,092.94	409,148.35	(92)
0.00	0.00	0.00	0.00 65.03	39.31	(100)
0.00	0.00	0.00	0.00 65.03	362,844.14	(100)
0.00	0.00	0.00	0.00 65.03	13,489.90	(100)

0.00	0.00	0.00	0.00	376,373.35	(100)
2,218.56	0.00	0.00	2,218.56 65.03	1,440.00	54
2,831.00	0.00	0.00	2,831.00 65.03	0.00	0
0.00	0.00	0.00	0.00 65.03	12,500.00	(100)
18,179.25	0.00	0.00	18,179.25 65.03	0.00	0
0.00	0.00	0.00	0.00 65.03	5,800.00	(100)
218.75	0.00	0.00	218.75 65.03	0.00	0
7,170.98	0.00	0.00	7,170.98 65.03	2,985.00	140
330.00	0.00	0.00	330.00 65.03	0.00	0
0.00	0.00	0.00	0.00 65.03	6,300.00	(100)
0.00	0.00	0.00	0.00 65.03	3,750.00	(100)
1,144.40	0.00	0.00	1,144.40 65.03	0.00	0
32,092.94	0.00	0.00	32,092.94	32,775.00	(2)
12,119.34	0.00	0.00	12,119.34	884.64	1270
484.91	0.00	0.00	484.91 65.03	275.78	76
11,634.43	0.00	0.00	11,634.43 65.03	608.86	1811
12,119.34	0.00	0.00	12,119.34	884.64	1270
88,666.36	0.00	0.00	88,666.36	89,772.14	(1)
45,753.52	0.00	0.00	45,753.52 65.03	25,716.52	78
5,731.56	0.00	0.00	5,731.56 65.03	3,491.16	64
7,125.12	0.00	0.00	7,125.12 65.03	3,414.23	109
23,342.52	0.00	0.00	23,342.52 65.03	53,888.19	(57)
6,713.64	0.00	0.00	6,713.64 65.03	3,262.04	106
88,666.36	0.00	0.00	88,666.36	89,772.14	(1)
15,173.73	(44.98)	0.00	15,128.75	77,324.23	(80)
0.00	(44.98)	0.00	(44.98) 65.03	41,755.55	(100)
0.00	0.00	0.00	0.00 65.03	6,314.07	(100)
0.00	0.00	0.00	0.00 65.03	6,129.27	(100)
15,173.73	0.00	0.00	15,173.73 65.03	15,792.07	(4)
0.00	0.00	0.00	0.00 65.03	7,333.27	(100)
15,173.73	(44.98)	0.00	15,128.75	77,324.23	(80)
11,765.31	0.00	0.00	11,765.31	15,024.18	(22)
1,507.25	0.00	0.00	1,507.25 65.03	3,792.75	(60)
10,258.06	0.00	0.00	10,258.06 65.03	11,231.43	(9)
11,765.31	0.00	0.00	11,765.31	15,024.18	(22)
0.00	0.00	0.00	0.00	15,125.28	(100)

0.00	0.00	0.00	0.00 65.03	15,125.28	(100)
535,440.42	(42,494.87)	0.00	492,945.55	426,530.56	16
205,177.13	0.00	0.00	205,177.13	169,160.22	21
118,394.15	0.00	0.00	118,394.15 60.03	119,862.55	(1)
6,970.66	0.00	0.00	6,970.66 60.03	0.00	0
1,450.63	0.00	0.00	1,450.63 60.03	0.00	0
17,389.32	0.00	0.00	17,389.32 60.03	0.00	0
261.34	0.00	0.00	261.34 60.03	0.00	0
55,693.25	0.00	0.00	55,693.25 60.03	49,297.67	13
5,017.78	0.00	0.00	5,017.78 60.03	0.00	0
205,177.13	0.00	0.00	205,177.13	169,160.22	21
5,717.55	0.00	0.00	5,717.55	10,821.59	(47)
4,743.61	0.00	0.00	4,743.61 60.03	9,849.64	(52)
570.56	0.00	0.00	570.56 60.03	971.95	(41)
403.38	0.00	0.00	403.38 60.03	0.00	0
5,717.55	0.00	0.00	5,717.55	10,821.59	(47)
126,531.68	(42,494.87)	0.00	84,036.81	61,014.74	38
2,311.03	0.00	0.00	2,311.03 60.03	1,852.11	25
36,832.25	(29,243.00)	0.00	7,589.25 60.03	9,615.83	(21)
7,625.70	0.00	0.00	7,625.70 60.03	8,022.93	(5)
17,767.91	4,029.44	0.00	21,797.35 60.03	19,431.14	12
274.61	0.00	0.00	274.61 60.03	272.77	1
2,408.19	0.00	0.00	2,408.19 60.03	2,286.15	5
206.85	0.00	0.00	206.85 60.03	0.00	0
247.78	0.00	0.00	247.78 60.03	0.00	0
3,874.57	0.00	0.00	3,874.57 60.03	0.00	0
1,094.60	0.00	0.00	1,094.60 60.03	0.00	0
5,211.75	0.00	0.00	5,211.75 60.03	0.00	0
35.90	0.00	0.00	35.90 60.03	0.00	0
238.32	0.00	0.00	238.32 60.03	0.00	0
785.77	0.00	0.00	785.77 60.03	714.82	10
19,633.85	(21,214.00)	0.00	(1,580.15) 60.03	(3,945.92)	(60)
3,473.73	0.00	0.00	3,473.73 60.03	3,142.24	11
22,467.96	3,932.69	0.00	26,400.65 60.03	17,796.80	48
214.19	0.00	0.00	214.19 60.03	167.15	28
1,826.72	0.00	0.00	1,826.72 60.03	1,658.72	10
126,531.68	(42,494.87)	0.00	84,036.81	61,014.74	38
(1,033.51)	0.00	0.00	(1,033.51)	22,151.68	(105)

(15,407.70)	0.00	0.00	(15,407.70) 65.03	926.02	(1764)
13,205.64	0.00	0.00	13,205.64 65.03	18,261.45	(28)
1,168.55	0.00	0.00	1,168.55 65.03	2,964.21	(61)
(1,033.51)	0.00	0.00	(1,033.51)	22,151.68	(105)
3,464.87	0.00	0.00	3,464.87	6,377.70	(46)
3,464.87	0.00	0.00	3,464.87 65.03	6,377.70	(46)
56,947.96	0.00	0.00	56,947.96	53,867.93	6
56,947.96	0.00	0.00	56,947.96 65.03	53,867.93	6
392.00	0.00	0.00	392.00	2,537.66	(85)
392.00	0.00	0.00	392.00 65.03	2,537.66	(85)
19,011.04	0.00	0.00	19,011.04	13,369.36	42
15,909.06	0.00	0.00	15,909.06 65.03	8,009.97	99
792.37	0.00	0.00	792.37 65.03	373.48	112
120.00	0.00	0.00	120.00 65.03	89.91	33
117.65	0.00	0.00	117.65 65.03	0.00	0
2,071.96	0.00	0.00	2,071.96 65.03	4,896.00	(58)
19,011.04	0.00	0.00	19,011.04	13,369.36	42
0.00	0.00	0.00	0.00	199.68	(100)
0.00	0.00	0.00	0.00 65.03	199.68	(100)
4,760.95	0.00	0.00	4,760.95	7,680.25	(38)
4,448.84	0.00	0.00	4,448.84 65.03	7,454.64	(40)
312.11	0.00	0.00	312.11 65.03	225.61	38
4,760.95	0.00	0.00	4,760.95	7,680.25	(38)
62,834.25	0.00	0.00	62,834.25	23,798.16	164
62,834.25	0.00	0.00	62,834.25 65.03	23,798.16	164
35,860.41	0.00	0.00	35,860.41	32,880.17	9
3,171.24	0.00	0.00	3,171.24 65.03	4,659.35	(32)
3,522.72	0.00	0.00	3,522.72 65.03	0.00	0
17,971.75	0.00	0.00	17,971.75 65.03	27,436.66	(34)
101.23	0.00	0.00	101.23 65.03	597.60	(83)
11,093.47	0.00	0.00	11,093.47 60.03	0.00	0

0.00	0.00	0.00	0.00	65.03	186.56	(100)
35,860.41	0.00	0.00	35,860.41		32,880.17	9
15,776.09	0.00	0.00	15,776.09		19,671.42	(20)
15,776.09	0.00	0.00	15,776.09	65.03	19,671.42	(20)
0.00	0.00	0.00	0.00		3,000.00	(100)
0.00	0.00	0.00	0.00	65.03	3,000.00	(100)
431,020.68	0.00	0.00	431,020.68		374,355.05	15
50,535.71	0.00	0.00	50,535.71		51,474.31	(2)
50,535.71	0.00	0.00	50,535.71	60.03	51,474.31	(2)
7,230.58	0.00	0.00	7,230.58		3,721.04	94
5,984.76	0.00	0.00	5,984.76	60.03	3,721.04	61
1,245.82	0.00	0.00	1,245.82	60.03	0.00	0
7,230.58	0.00	0.00	7,230.58		3,721.04	94
41,633.85	0.00	0.00	41,633.85		41,870.61	(1)
1,183.29	0.00	0.00	1,183.29	60.03	759.47	56
12,432.60	0.00	0.00	12,432.60	60.03	11,642.02	7
3,541.03	0.00	0.00	3,541.03	60.03	3,379.75	5
22,514.67	0.00	0.00	22,514.67	60.03	24,132.03	(7)
186.09	0.00	0.00	186.09	60.03	167.15	11
1,776.17	0.00	0.00	1,776.17	60.03	1,790.19	(1)
41,633.85	0.00	0.00	41,633.85		41,870.61	(1)
10,701.42	0.00	0.00	10,701.42		7,912.33	35
10,701.42	0.00	0.00	10,701.42	65.03	7,912.33	35
1,239.20	0.00	0.00	1,239.20		1,355.17	(9)
1,239.20	0.00	0.00	1,239.20	65.03	1,355.17	(9)
6,865.75	0.00	0.00	6,865.75		8,664.63	(21)
6,865.75	0.00	0.00	6,865.75	65.03	8,664.63	(21)
0.00	0.00	0.00	0.00		526.50	(100)

0.00	0.00	0.00	0.00 65.03	526.50	(100)
271,837.09	0.00	0.00	271,837.09	226,519.96	20
250,780.62	0.00	0.00	250,780.62 65.03	222,629.43	13
21,056.47	0.00	0.00	21,056.47 65.03	3,890.53	441
271,837.09	0.00	0.00	271,837.09	226,519.96	20
19,401.43	0.00	0.00	19,401.43	11,745.96	65
19,401.43	0.00	0.00	19,401.43 65.03	11,745.96	65
6,735.07	0.00	0.00	6,735.07	3,025.06	123
3,724.12	0.00	0.00	3,724.12 65.03	3,025.06	23
3,010.95	0.00	0.00	3,010.95 65.03	0.00	0
6,735.07	0.00	0.00	6,735.07	3,025.06	123
7,768.02	0.00	0.00	7,768.02	11,208.60	(31)
4,599.10	0.00	0.00	4,599.10 65.03	7,373.92	(38)
3,168.92	0.00	0.00	3,168.92 65.03	3,834.68	(17)
7,768.02	0.00	0.00	7,768.02	11,208.60	(31)
6,192.56	0.00	0.00	6,192.56	4,165.40	49
3,711.44	0.00	0.00	3,711.44 65.03	4,165.40	(11)
1,041.12	0.00	0.00	1,041.12 60.03	0.00	0
1,440.00	0.00	0.00	1,440.00 65.03	0.00	0
6,192.56	0.00	0.00	6,192.56	4,165.40	49
880.00	0.00	0.00	880.00	1,300.00	(32)
0.00	0.00	0.00	0.00 65.03	1,300.00	(100)
880.00	0.00	0.00	880.00 65.03	0.00	0
880.00	0.00	0.00	880.00	1,300.00	(32)
0.00	0.00	0.00	0.00	865.48	(100)
0.00	0.00	0.00	0.00 65.03	865.48	(100)
127,767.54	(41,848.73)	0.00	85,918.81	89,447.04	(4)
42,217.89	0.00	0.00	42,217.89	44,600.29	(5)
42,217.89	0.00	0.00	42,217.89 60.03	44,600.29	(5)

22,163.84	0.00	0.00	22,163.84	20,593.72	8
1,462.83	0.00	0.00	1,462.83 60.03	1,784.28	(18)
8,640.27	0.00	0.00	8,640.27 60.03	7,561.01	14
2,696.34	0.00	0.00	2,696.34 60.03	2,818.05	(4)
8,261.47	0.00	0.00	8,261.47 60.03	6,636.33	24
1,102.93	0.00	0.00	1,102.93 60.03	1,238.16	(11)
0.00	0.00	0.00	0.00 60.03	555.89	(100)
<hr/> 22,163.84	<hr/> 0.00	<hr/> 0.00	<hr/> 22,163.84	<hr/> 20,593.72	<hr/> 8
 753.98	 0.00	 0.00	 753.98	 2,269.94	 (67)
753.98	0.00	0.00	753.98 65.03	2,269.94	(67)
 5,470.45	 0.00	 0.00	 5,470.45	 5,857.79	 (7)
5,470.45	0.00	0.00	5,470.45 65.03	5,857.79	(7)
 41,848.73	 (41,848.73)	 0.00	 0.00	 11,184.00	 (100)
41,848.73	(41,848.73)	0.00	0.00 65.03	11,184.00	(100)
 15,311.85	 0.00	 0.00	 15,311.85	 4,918.31	 211
0.00	0.00	0.00	0.00 65.03	100.00	(100)
13,948.48	0.00	0.00	13,948.48 65.03	4,407.53	216
1,363.37	0.00	0.00	1,363.37 65.03	410.78	232
<hr/> 15,311.85	<hr/> 0.00	<hr/> 0.00	<hr/> 15,311.85	<hr/> 4,918.31	<hr/> 211
 0.80	 0.00	 0.00	 0.80	 22.99	 (97)
0.80	0.00	0.00	0.80 65.03	22.99	(97)
 364,890.88	 0.00	 0.00	 364,890.88	 345,505.94	 6
 136,202.86	 0.00	 0.00	 136,202.86	 143,258.96	 (5)
98,508.59	0.00	0.00	98,508.59 60.03	99,099.39	(1)
27,824.76	0.00	0.00	27,824.76 60.03	30,911.68	(10)
79.99	0.00	0.00	79.99 60.03	0.00	0
9,789.52	0.00	0.00	9,789.52 60.03	13,247.89	(26)
<hr/> 136,202.86	<hr/> 0.00	<hr/> 0.00	<hr/> 136,202.86	<hr/> 143,258.96	<hr/> (5)
 54,747.24	 0.00	 0.00	 54,747.24	 45,092.30	 21
3,825.62	0.00	0.00	3,825.62 60.03	4,090.86	(6)
21,751.72	0.00	0.00	21,751.72 60.03	17,641.15	23

6,291.74	0.00	0.00	6,291.74 60.03	6,270.44	0
19,647.51	0.00	0.00	19,647.51 60.03	13,737.69	43
397.23	0.00	0.00	397.23 60.03	333.57	19
2,686.28	0.00	0.00	2,686.28 60.03	2,888.71	(7)
147.14	0.00	0.00	147.14 60.03	129.88	13
54,747.24	0.00	0.00	54,747.24	45,092.30	21
306.73	0.00	0.00	306.73	0.00	0
306.73	0.00	0.00	306.73 65.03	0.00	0
8,329.30	0.00	0.00	8,329.30	17,787.47	(53)
5,281.86	0.00	0.00	5,281.86 65.03	14,236.28	(63)
1,309.73	0.00	0.00	1,309.73 65.03	1,385.72	(5)
1,716.43	0.00	0.00	1,716.43 65.03	2,165.47	(21)
21.28	0.00	0.00	21.28 65.03	0.00	0
8,329.30	0.00	0.00	8,329.30	17,787.47	(53)
85,008.98	0.00	0.00	85,008.98	68,202.29	25
4,986.16	0.00	0.00	4,986.16 65.03	519.97	859
80,022.82	0.00	0.00	80,022.82 65.03	67,682.32	18
85,008.98	0.00	0.00	85,008.98	68,202.29	25
66,167.85	0.00	0.00	66,167.85	68,738.54	(4)
55,556.55	0.00	0.00	55,556.55 65.03	19,503.28	185
477.00	0.00	0.00	477.00 65.03	0.00	0
6,086.69	0.00	0.00	6,086.69 65.03	0.00	0
4,047.61	0.00	0.00	4,047.61 65.03	9,510.26	(57)
0.00	0.00	0.00	0.00	1,200.00	(100)
0.00	0.00	0.00	0.00 65.03	38,525.00	(100)
66,167.85	0.00	0.00	66,167.85	68,738.54	(4)
11,956.25	0.00	0.00	11,956.25	974.39	1127
0.00	0.00	0.00	0.00 65.03	564.89	(100)
12.99	0.00	0.00	12.99 65.03	0.00	0
623.26	0.00	0.00	623.26 65.03	0.00	0
4,320.00	0.00	0.00	4,320.00 65.03	0.00	0
7,000.00	0.00	0.00	7,000.00 65.03	0.00	0
11,956.25	0.00	0.00	11,956.25	564.89	2017
0.00	0.00	0.00	0.00	409.50	(100)
0.00	0.00	0.00	0.00 65.03	409.50	(100)

2,171.67	0.00	0.00	2,171.67	1,451.99	50
2,171.67	0.00	0.00	2,171.67 65.03	1,451.99	50
436,628.11	(66,849.97)	0.00	369,778.14	353,998.48	4
194,720.18	0.00	0.00	194,720.18	190,649.99	2
122,469.73	0.00	0.00	122,469.73 60.03	124,229.53	(1)
3,554.98	0.00	0.00	3,554.98 60.03	0.00	0
63,178.52	0.00	0.00	63,178.52 60.03	66,420.46	(5)
1,516.95	0.00	0.00	1,516.95 60.03	0.00	0
4,000.00	0.00	0.00	4,000.00 60.03	0.00	0
194,720.18	0.00	0.00	194,720.18	190,649.99	2
13,438.37	0.00	0.00	13,438.37	16,210.79	(17)
4,026.68	0.00	0.00	4,026.68 60.03	1,628.25	147
5,434.26	0.00	0.00	5,434.26 60.03	7,032.15	(23)
2,154.05	0.00	0.00	2,154.05 60.03	3,013.75	(29)
34.23	0.00	0.00	34.23 60.03	0.00	0
1,789.15	0.00	0.00	1,789.15 60.03	4,536.64	(61)
13,438.37	0.00	0.00	13,438.37	16,210.79	(17)
169,681.13	(66,849.97)	0.00	102,831.16	85,442.80	20
1,754.86	0.00	0.00	1,754.86 60.03	1,839.49	(5)
53,891.03	(76,770.00)	0.00	(22,878.97) 60.03	(32,255.08)	(29)
7,792.03	0.00	0.00	7,792.03 60.03	7,569.42	3
47,347.14	9,920.03	0.00	57,267.17 60.03	53,922.66	6
4,729.09	0.00	0.00	4,729.09 60.03	121.16	3803
297.29	0.00	0.00	297.29 60.03	318.85	(7)
2,539.87	0.00	0.00	2,539.87 60.03	1,882.01	35
915.10	0.00	0.00	915.10 60.03	947.38	(3)
14,292.81	0.00	0.00	14,292.81 60.03	14,956.80	(4)
4,075.47	0.00	0.00	4,075.47 60.03	4,207.41	(3)
30,555.83	0.00	0.00	30,555.83 60.03	30,346.92	1
174.72	0.00	0.00	174.72 60.03	167.15	5
1,315.89	0.00	0.00	1,315.89 60.03	1,418.63	(7)
169,681.13	(66,849.97)	0.00	102,831.16	85,442.80	20
4,796.08	0.00	0.00	4,796.08	4,869.26	(2)
4,796.08	0.00	0.00	4,796.08 65.03	4,869.26	(2)

19,338.18	0.00	0.00	19,338.18	17,931.84	8
3,987.81	0.00	0.00	3,987.81 65.03	4,343.21	(8)
15,350.37	0.00	0.00	15,350.37 65.03	13,588.63	13
19,338.18	0.00	0.00	19,338.18	17,931.84	8
32,859.68	0.00	0.00	32,859.68	29,839.04	10
4,792.24	0.00	0.00	4,792.24 65.03	4,738.20	1
11,184.44	0.00	0.00	11,184.44 65.03	8,029.38	39
16,883.00	0.00	0.00	16,883.00 65.03	17,071.46	(1)
32,859.68	0.00	0.00	32,859.68	29,839.04	10
229.79	0.00	0.00	229.79	9,054.76	(97)
229.79	0.00	0.00	229.79 65.03	9,054.76	(97)
1,564.70	0.00	0.00	1,564.70	0.00	0
1,564.70	0.00	0.00	1,564.70 65.03	0.00	0
2,543,157.10	659,322.39	0.00	3,202,479.49	3,239,751.54	(1)
199,457.75	9,527.34	0.00	208,985.09	195,321.04	7
95,417.21	0.00	0.00	95,417.21	86,901.47	10
89,098.39	0.00	0.00	89,098.39	89,710.29	(1)
170,461.66	0.00	0.00	170,461.66	184,647.31	(8)
24,514.80	0.00	0.00	24,514.80	24,514.80	0
51,617.48	0.00	0.00	51,617.48	51,617.48	0
661,208.90	3,579.75	0.00	664,788.65	720,554.90	(8)
295,545.28	0.00	0.00	295,545.28	295,545.28	0
955,835.63	0.00	0.00	955,835.63	955,835.63	0
0.00	646,215.30	0.00	646,215.30	635,103.34	2
2,543,157.10	659,322.39	0.00	3,202,479.49	3,239,751.54	(1)
17,275.92	0.00	0.00	17,275.92	26,540.09	(35)
16.26	0.00	0.00	16.26 65.03	24,885.09	(100)
15,644.66	0.00	0.00	15,644.66 65.03	0.00	0
1,615.00	0.00	0.00	1,615.00 65.03	0.00	0
0.00	0.00	0.00	0.00 65.03	1,655.00	(100)
17,275.92	0.00	0.00	17,275.92	26,540.09	(35)
0.00	0.00	0.00	0.00	0.00	0
0.00	0.00	0.00	0.00 65.03	(393,956.50)	(100)
0.00	0.00	0.00	0.00 65.03	196,978.20	(100)
0.00	0.00	0.00	0.00 10,65.03	118,186.95	(100)

0.00	0.00	0.00	0.00	65.03	78,791.35	(100)
0.00	0.00	0.00	0.00		0.00	0
250,000.00	0.00	0.00	250,000.00		240,000.00	4
250,000.00	0.00	0.00	250,000.00	65.03	240,000.00	4
18,841.92	0.00	0.00	18,841.92		42,676.91	(56)
18,250.00	0.00	0.00	18,250.00		28,050.00	(35)
591.92	0.00	0.00	591.92		14,626.91	(96)
2,083,343.00	(6,083.00)	(2,077,260.00)	0.00		0.00	0
(2,105,553.71)	518,177.31	0.00	(1,587,376.40)		(5,041,027.83)	(69)
(250,000.00)	0.00	0.00	(250,000.00)	1002.02	(250,000.00)	0
0.00	0.00	0.00	0.00		(49,926.00)	(100)
0.00	(6,083.00)	0.00	(6,083.00)	1002.02	0.00	0
(88,057.00)	0.00	0.00	(88,057.00)	1002.02	0.00	0
(189,114.00)	0.00	0.00	(189,114.00)	1002.02	(100,025.00)	89
(788,758.00)	0.00	0.00	(788,758.00)	1002.02	0.00	0
(29,000.00)	0.00	0.00	(29,000.00)	1002.02	0.00	0
0.00	0.00	0.00	0.00		(321,766.40)	(100)
0.00	0.00	0.00	0.00		(29,000.00)	(100)
0.00	0.00	0.00	0.00		(13,164.25)	(100)
(153,810.00)	0.00	0.00	(153,810.00)	1002.02	0.00	0
(14,400.00)	0.00	0.00	(14,400.00)	1002.02	0.00	0
0.00	0.00	0.00	0.00		(363,000.00)	(100)
0.00	0.00	0.00	0.00		(38,950.00)	(100)
0.00	0.00	0.00	0.00		(25,000.00)	(100)
(1,513,139.00)	(6,083.00)	0.00	(1,519,222.00)		(1,190,831.65)	28
(524,260.31)	524,260.31	0.00	0.00		0.00	0
1,113,335.12	0.00	0.00	1,113,335.12	1002.02	0.00	0
(68,154.40)	0.00	0.00	(68,154.40)	1002.02	0.00	0
(1,113,335.12)	0.00	0.00	(1,113,335.12)	1002.02	(3,850,196.18)	(71)
(592,414.71)	524,260.31	0.00	(68,154.40)		(3,850,196.18)	(98)
4,188,896.71	(524,260.31)	(2,077,260.00)	1,587,376.40		5,041,027.83	(69)
6,083.00	0.00	0.00	6,083.00	1002.02	0.00	0
0.00	0.00	0.00	0.00		49,926.00	(100)
250,000.00	0.00	0.00	250,000.00	1002.02	250,000.00	0
88,057.00	0.00	0.00	88,057.00	1002.02	0.00	0
0.00	0.00	0.00	0.00		321,766.40	(100)

0.00	0.00	0.00	0.00	25,000.00	(100)
0.00	0.00	0.00	0.00	363,000.00	(100)
153,810.00	0.00	0.00	153,810.00 1002.02	0.00	0
788,758.00	0.00	0.00	788,758.00 1002.02	0.00	0
2,077,260.00	0.00	(2,077,260.00)	0.00	0.00	0
14,400.00	0.00	0.00	14,400.00 1002.02	0.00	0
189,114.00	0.00	0.00	189,114.00 1002.02	100,025.00	89
29,000.00	0.00	0.00	29,000.00 1002.02	29,000.00	0
0.00	0.00	0.00	0.00	12,000.00	(100)
0.00	0.00	0.00	0.00	1,164.25	(100)
0.00	0.00	0.00	0.00	38,950.00	(100)
3,596,482.00	0.00	(2,077,260.00)	1,519,222.00	1,190,831.65	28
524,260.31	(524,260.31)	0.00	0.00	0.00	0
68,154.40	0.00	0.00	68,154.40 1002.02	0.00	0
0.00	0.00	0.00	0.00	1,653,183.00	(100)
0.00	0.00	0.00	0.00	1,742,117.05	(100)
0.00	0.00	0.00	0.00	453,734.67	(100)
0.00	0.00	0.00	0.00	1,161.46	(100)
592,414.71	(524,260.31)	0.00	68,154.40	3,850,196.18	(98)
0.00	0.00	0.00	0.00	0.00	0
846,591.43			789,976.84	3,872,734.84	(80)

City and Borough of Wrangell: Waste Water Treatment New 301H Waiver Requirements Update 10/15/2021

Wrangell was issued a 301H waiver for wastewater treatment in the early 2000's from the Environmental Protection Agency (EPA). This waiver has been "administratively extended" for the last 20 years. When the EPA was working to reissue these permits, they met with the Alaska Department of Environmental Conservation to see if the 301H waiver would still meet water quality standards. While the EPA issues the permit, the effluent discharges into water where the State has authority over water quality standards. These standards have become stricter in the State of Alaska in the last 20 years which is why we are seeing this additional requirement being added now. The new restriction is a higher water quality standard classified under shellfish propagation and consumption.

Wrangell was one of the first communities to be contacted in September of 2020.

- Since then, staff have met with the ADEC and the EPA.
- By September of 2021 all our surrounding communities were officially notified. There are 6 communities that are being targeted in the first wave of this change including Wrangell (Ketchikan, Petersburg, Sitka, Haines, and Juneau).
- What's interesting is Anchorage is not included in this list (nor is Whittier and 1-2 more communities). ADEC was pressed on why the largest generator by a significant margin, that also happens to have the most resources, was not addressed. Unfortunately, the people we had on the line were not able to answer that question.

ADEC is going to require a 401 Certificate to accompany the 301H waiver. To obtain the 401 Certificate Wrangell will need to start by completing a 2M request for a Mixing Zone and a 2G request for Antidegradation. A Mixing Zone is the defined portion of a waterbody where a permitted wastewater discharge undergoes initial dilution (Source: ADEC). Antidegradation is a tool used to protect water quality, like a treatment process (Source: ADEC). There is an enormous amount of work that will need to go into this. An engineering firm will need to be hired as several studies will need to be conducted to provide all of the information required to be submitted with the 2M and 2G applications. Once complete, an additional disinfection process will need to be designed, constructed and implemented at Wrangell's Wastewater Treatment Plant.

Currently the 301H Waiver allows for

- A limit of 1,000,000 fecal colonies (FC) per 100 milliliters (mL) per month.
- In August of 2021 we were at 11,000 FC per 100 mL.
- The new requirement will be limited to 200 FC per 100 mL per month.

The problem ADEC is trying to address is

- Bacteria in the effluent needs to be cleaned up. Currently we have an initial and a larger mixing zone, the larger (1600M) mixing zone will no longer be authorized.
- This does not affect our 30% Biochemical Oxygen Demand (BOD) or Total Suspended Solids (TSS) removal requirement with the 301H waiver. This is trying to address more specifically things like fecal coliform colonies in the effluent.
- Put another way, secondary treatment won't be required but disinfection will need to be added to the effluent.

There are 3 options we are aware of at this time for disinfection.

- UV light: typically involves water being piped into a reactor where the UV disinfects.
- Chlorine Gas: would require automated dosing equipment, contact chambers, and an additional de-chlorination process as the chlorine cannot be sent into the mixing zone.
- Ozone: would work in a similar fashion to chlorine gas described in this section (dosing equipment, contact chamber, ozone destructors).
- A building will need to be constructed over the effluent at the WWTP. Inside will be the disinfection process.
- A cost analysis will be needed.

By the end of this calendar year the EPA will issue a 60-day public notice. They will plan for another month to be able to respond to public comments and permits should be issued by mid spring- early summer with a 5-year time frame on implementation and compliance.

Some other challenges that were brought up with ADEC were cruise ship travel and the 2 harbors that are currently in our mixing zone. If there is any waste being dumped this could impact our results as they are near our mixing zone. A question we need to follow up on is if there will be increased monitoring mandates as a stipulation of these requirements or will that not be necessary with the implementation of a disinfection system.

After meeting with the agencies several times, more information was provided as to how the ADEC and EPA have crunched the data to determine the size of mixing zones they will allow. Our understanding is a new program was used that is accepted in the industry but it has not been used on these analysis to generate reports in the past. One of our surrounding communities inquired if they hired a consultant to re analyze the data under the old program could that change the requirements and ADEC said it is not likely to change anything at this point.

At this time we don't know how this may impact staffing levels.

- Either way we are adding a process and more equipment to maintain.

- Some of it would likely depend on how much of the system could be integrated and automated. If we have full automation that can adjust itself based on the flow, maintenance/upkeep and call outs would be the biggest needs for staff. If we are manually adjusting and monitoring the dosing it will require much more staff involvement.
- It is also worth noting that certain options will have significantly higher safety implications when compared to others.
- As staff are split between water and wastewater additional needs will also be impacted by what happens with anything that goes on at the Water Treatment Plant in the next 5 years.

During conversation with the ADEC and EPA we inquired what funding may be available especially with any infrastructure bills coming up.

- Neither agency was able to give us a concrete answer here and said there would be more information available in the coming months.
- ADEC was pressed on how much economic impact was factored in this decision.
- We did not get the impression that was a significant driving factor as they stated loose estimates were generated when their report was written for costs to communities. It was unclear how long ago that was looked at or what they meant by "loose".
- ADEC implied the most likely option at this time is low interest loans.
- Rates will need to be raised to pay back any loans.

Whittier, Haines, and Ketchikan have already hired firms like CRW or HDR to help them navigate this process. This update is still subject to some change. Disinfection is definitely coming but the exact dates, funding or other variables are not set in stone. Nonetheless we need to start preparing for this now as 5 years will go by quickly. Please let us know what questions and concerns you have. Staff will continue to update the Assembly regarding this issue. Administration will be developing an RFP in the near future to solicit proposals from engineering firms to help manage this process for us.

CHANGE ORDER REPORT - SKEET RANGE SITE IMPROVEMENTS PROJECT
Contractor: BW Enterprises, LLC

Item h.

Project Funding Available	AMOUNT
National Rifle Association (NRA) Grant	\$ 55,070.00
Construction Contract	
Original Contract : Skeet Range Site Improvements: Clear Skeet Range and Parking areas of overgrown trees, shrubs, and ground vegetation, green waste debris, stockpiled overburden debris, and trash. Place aggregate to improve site conditions and site drainage	\$ 23,936.45
Change Order No. 1: Contract sum to increase compensation to the Contractor for aggregate materials and an access gate to keep vehicles from driving into the Skeet Range. Much of this additional scope is work we anticipated needing and planned to develop with the low bid contractor in order to determine the best approach based on the amount of remaining grant funds available for additional work. The deep potholes were anticipated to require additional aggregate material and have now been identified to be best filled with a 6" minus, a lessor costly material than the D1, prior to placing the D1 surface course. After scrapping the vegetation from the project site, it became apparent that a good portion of the site ground is soft and will have the best long-term benefit from adding a base course stabilizer before the D1 surface course. The 500 yards of 6" minus accounts for the total of this anticipated need. A certain, additional amount of D1 may also be realized as the project nears completion, depending on site drainage needs. Details of Change Order No. 1 attached. Change Order No. 1 falls within the Borough Manager's spending authority and is currently being executed.	\$ 22,250.00
TOTAL CONSTRUCTION CONTRACT AMOUNT	\$ 46,186.45
Available Funding Remaining Unused	\$ 8,883.55

CHANGE ORDER

OWNER ☒
CONSTRUCTION MANAGER ☐
ARCHITECT ☐
CONTRACTOR ☒
FIELD ☐
OTHER ☐

Item h.

PROJECT/CONTRACT NO:

PROJECT:

Skeet Range Site Improvements

CHANGE ORDER NO:

1

INITIATION DATE:

10/15/2021

TO CONTRACTOR:

**BW Enterprises, LLC
Wrangell, Alaska 99929**

THE CONTRACT IS CHANGED AS FOLLOWS:

Fabricate and install locking gate and rip rap at Skeet Range to fully block entrance	\$ 3,750.00
Place 6" minus and cap with D1 to create a uniform sloped drive at the Skeet Range entrance	\$ 3,500.00
Place 6" minus to stabilize soft ground prior to placing the D1 base course (not to exceed 500 yards at \$30/yard without prior review and approval by Owner. Any and all additional material, as approved, will be based on the \$30/yard unit price).	\$15,000.00

TOTAL CHANGE TO CONTRACT THIS CHANGE ORDER: Add: \$ 22,250.00

Not valid until signed by the Owner, Architect, and Contractor.

The original Contract Sum was:	\$ 23,936.45
Net change by previously authorized Change Orders:	\$ -
The contract Sum prior to the Change Order was:	\$ 23,936.45
The contract Sum will be <input checked="" type="checkbox"/> (increased) <input type="checkbox"/> (-decreased) <input type="checkbox"/> (unchanged) by this Change Order:	\$ 22,250.00
The new Contract Sum including this Change Order will be:	\$ 46,186.45
The Contract Time will be <input type="checkbox"/> (increased) <input type="checkbox"/> (-decreased) <input checked="" type="checkbox"/> (unchanged) by:	30 calendar Days

CONTRACTOR

**BW Enterprises, LLC
Wrangell, AK 99929**

BY

DATE

OWNER

**City and Borough of Wrangell, Alaska
P.O. Box 531, Wrangell, AK 99929**

BY

DATE

Change Order No.1 – Skeet Range Site Improvements

The red areas identify the soft ground requiring 6" minus stabilization.

Item No 1, Drawing 1: Skeet Range Site, Project Area Aerial Imagery





CITY AND BOROUGH OF WRANGELL

INCORPORATED MAY 30, 2008

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Date: October 18, 2021

To: US Department of Agriculture (USDA)

From: Carol Rushmore, Economic Development Director
 City and Borough of Wrangell

RE: Southeast Alaska Sustainable Strategy (SASS) Investment proposals

The City and Borough has submitted detailed information regarding the following investment project ideas through the online SASS submittal form. A summary project description of each project submitted is included below. Wrangell wants to emphasize the need and importance of these projects to the local community but also many are important to the region to create regional connections and equity in infrastructure and services provided. Wrangell requests a dialog with reviewers of these investment proposals to determine what additional information can be provided and to clarify the importance of each. Should you need additional information about any of the projects submitted on behalf of the City and Borough of Wrangell, please do not hesitate to reach out to me for questions or additional information.

The projects below are sorted by primary Investment Category, but many were eligible under a couple of the categories and that is noted on the online form as best as we could.

Investment Category - INFRASTRUCTURE

- **Drinking Water Treatment Plant Replacement**– The City and Borough of Wrangell is in the process of constructing a new water treatment plant for the community in order to meet the water demands and drinking water standards. The majority of the funding is obtained including funds from Economic Development Administration and Rural Development. The Preliminary Engineering Report update is due by the end of October and is being updated with full costs, but it is estimated that there will likely be a 3 million to 4 million short fall in funding. This is a top priority of the community due to the continued water quality issues faced, especially with HAA5 not meeting regulatory standards, and the current inefficiency of treatment methodology for our surface water supply.
- **Barge Ramp Replacement** – Wrangell's Barge ramp has reached its useful life and is deteriorating more rapidly than expected. This project is an economic necessity for the community. Goods, supplies and equipment can only arrive via boat or air. The vast majority of goods and supplies arrive via barge. The Borough owns and operates the barge ramp utilized by two barge companies. A barge assessment done in 2012 indicated that the safe and useful life of the barge was another 10-12 years. Unfortunately, there have been very recent major equipment failure for the hydraulic float system of the barge ramp. Emergency repairs will be conducted over the next several months, forcing the

barge companies to load and offload from the marine industrial dock. While this is doable, it is not efficient, does not have the floating ramp access and is not a long term solution. Funding is needed immediately for engineering design of the barge ramp replacement.

- **The Swimming Pool & Recreation Facility Improvements:** Project provides for the necessary upgrades to the existing Wrangell Swimming Pool facility, which, built in 1985, is now 30 years old and showing signs of deterioration. This facility is in need of fairly extensive repairs and renovations. As with all swimming pools, it is a large consumer of energy and would benefit greatly from efficiencies that modern mechanical upgrades could provide. The improvements can be phased. This project is critical to the health and well being of the community and to continue to engage youth, enhances socially inclusive practices, which in turn promotes social and cultural cohesion, as well as provides youth employment opportunities.

Some of the necessary renovation needs are as follows and can be phased:

Swimming Pool piping and foundation: Original cast iron piping is in poor condition due to its age and the condition of its environment. New trenchless technologies are proposed to line the pipes' interior wall through an appropriate cured-in-place methodology, to extend the life of the pipes by an estimated 10-20 years. Along with the piping, the pool foundation is compromised, also due to age and condition of the environment. In 2015, a fracture in the pool's concrete foundation resulted in considerable water loss before the foundation location was identified for repairs. This project includes lining the pool basin with a flexible and bonded PVC membrane, which will preserve the integrity of the basin and extend its lifespan at a far less expense than reconstruction.

- Siding Replacement: The existing siding on the building has wood rot that needs repair, and the entire building needs to be painted with a protective coating. Terra cotta and brick siding is failing and needs replacement along with improved design to prevent water intrusion on horizontal surfaces.

- The original Inverted Roof Membrane Assembly (IRMA) is particularly ineffective in Southeast Alaska and requires replacement with a tapered, build-up roof system. The pool roof leaks and is under-insulated, causing condensation problems. Both roof systems, with new insulation, need replacing. Additionally, the failing internal rain gutter system requires removal and replacement with a standard external gutter system.

- The mechanical systems are in need of repairs and replacement to provide improved temperature and humidity control, cleaner ventilation, as well as energy efficiencies. All of the existing pool water and room air heating, ventilation, exhaust and mechanical controls, some of which have failed, need to be replaced with a modern and efficient Direct Digital Control (DDC) system. Further, given the corrosive environment some dampers have been rendered inoperable causing serious moisture problems in the mechanical room under the pool. The existing ventilation system for this space needs to be replaced.

- **Life, Health and Safety Alternative Access to Downtown** – Wrangell has for years requested State and Federal assistance to complete a ¼ mile stretch of road and connect two existing road systems on the eastern shore of Wrangell Island in order to have an secondary alternative access to Wrangell town area for medical, transportation and services for residents beyond 6 Mile Zimovia Highway. The roads were originally constructed for state and federal timber harvests. Currently, Wrangell has only

one main route, Zimovia Highway, running thorough the community. This is a public safety issue. The community is in need of a second access route. If there is a land slide, earthquake, fire, tsunami or other hazard that should block Zimovia Highway, residents beyond the block will have no access to medical or support services.

Zimovia Highway is a very scenic road, much of it running along the shoreline, but it traverses through several potentially hazardous steep sloped areas where there have been significant landslides and rock slides in the past. Numerous small recent slides along the bluffs around 7 mile Zimovia and in the 8 mile stretch, more recently coupled with major slides in other southeast communities and climate change, drive this project to a higher priority. Residents and visitors are stranded until the rocks and debris can be removed. We have been fortunate to date that only small slides have occurred.

Forest Road 50055 heads north off of the Pats Road. The Spur Road Extension heads south, such that there is a ¼ mile section that has not been connected and completed due to a small ravine crossing. A portion of the forest roads on either side of the unconnected area are decommissioned and water barred after the timber was harvested.

This completed loop road will provide multiple long term benefits, the primary one being an alternative safety emergency/evacuation route for the residents of Wrangell. A positive secondary impact is that the road connections create a loop for expanded tourism opportunities and recreation. The connection will benefit the US Forest Service North Country Trailhead located along a portion of this route that is used by tour operators, the US Forest Service newly acquired Pats Lake Recreation Area, support a growing biking segment, and improve access for subsistence.

- Watermain replacement and upgrades:** Beginning around 1980, after the discontinuance of asbestos cement pipe, the City of Wrangell began using the industry-standard ductile iron pipe for new and replacement water lines. Many of these water mains have been prematurely failing, and the breaks cause serious disruptions in domestic water service and fire protection, provide a potential path for water contamination, and cause road and property damage. Due to the failing condition of the water main infrastructure, through corrosion of the steel materials, the installation of new water utilities is necessary to eliminate continual breaks. These existing water mains will be replaced using modern, noncorroding plastic materials. There are several areas that continue to have breaks and must be replaced. 1) Zimovia Highway's proposed water main replacement project would replace the section of water main from 4-mile Zimovia Highway to Shoemaker Bay Harbor. 2) Ash Street main is a low pressure system that needs repair and connection to the high pressure system for fire safety. The project distribution area regularly becomes stale with its current dead-end design, requiring more routine flushing to comply with regulations for chlorine residuals.
- Wastewater Treatment Plant Improvements:** Changing regulations for the secondary effluent discharges are going to dictate and require the Borough to provide additional treatment at the sewer treatment plant. This is new regulatory requirements and the Public Works Department is still determining what type of treatment and how to implement the new mandates from the State of Alaska. These new regulatory requirements will affect more than just Wrangell.

- **Petroglyph Beach State Historic Park Improvements and Restrooms** - Petroglyph Beach has the highest concentration of petroglyphs, and easily accessible, in the southeast region of Alaska. The beach is a little over a mile out of downtown Wrangell, and became a State Historic Park in 2000. The State provides little oversight of the area and falls on the Borough to provide maintenance. At least 40 petroglyphs have been documented in the immediate area. The site itself is estimated to be about 8,000 years old. There is an accessible boardwalk to a deck serving as a viewing platform overlooking Petroglyph Beach, the Stikine River, and Zimovia Straits. Replicas of several designs are displayed on the deck for rubbings as this is a popular visitor activity. Access to the beach is provided directly from the deck. This is a major cultural site that is visited by most visitors to Wrangell. It is easily walkable from downtown through residential development only. No services are provided along the way or at the site.

This proposed capital project would provide for necessary repairs and improvements to the visitor viewing platform, to ensure a safe walking surface and maintain the integrity of the wooden structure. The work required involves pressure washing and painting the wooded platform/deck structure, replacing broken stair rails and treads and creating a non-skid walking surface on the wooden deck boards. In addition to deck maintenance, a permanent and accessible bathroom at the entrance to the deck will be constructed. The work includes either constructing a stick-framed building or procuring a pre-manufactured trailhead bathroom. The bathroom will be heated allowing it to be available for use year-round.

This project is shovel ready and only requires the construction documents developed. No permits or land/ROW issues need to be addressed. This project can be constructed within 12 months of receiving full funding. Project development would commence following receipt of full funding, and in advance of issuing a competitive solicitation for construction.

- **Mt. Dewey Trail Extension:** The Borough is currently implementing a Federal Lands Access Program (FLAP) grant to extend the very popular Mt. Dewey Trail to connect to the US Forest Service Office. Long term plans include additional trails linking from this extension. Unfortunately, the 6 years between award of the FLAP grant and authorization to proceed and ready for construction have seen escalated costs of construction materials. The project has been laid out, designed and is currently on hold to modify cost requirements and seek alternative funding for the additional funds needed. Approximately \$500,000 is required to make up the shortfall.

Work includes construction of an approximate 3/4-mile of trail extension, connecting the existing Mt Dewey Trail to the USFS Visitor's Center and District Office. The trail takes off from the existing trail in an old growth forest and winds down the hill to a scrub brush forest and then through muskeg to the new parking area. This connector route may consist of a combination of boardwalk, geogrid panels and gravel surfacing, as determined through the design process. The work also proposes to install interpretive and directional signs along the route.

- **Mt. Dewey Extension Link to Petroglyph Beach:** This is a Phase II trail proposal that takes off from the Mt. Dewey Extension project currently underway, heading north to connect with Evergreen Road and Petroglyph Beach State Historic Park. This will provide a non-motorized link from the north end of the island to the Elementary School and Volunteer Park, as well as a link from a popular trail in the middle of town to Petroglyph Beach, another heavily visited local asset. The trail, approximately .5

mile from it's intersection with the Mt. Dewey Extension link has been laid out but needs to be surveyed and design similarly to the Mt. Dewey Extension trail. This connector route will consist of mostly of geogrid panels and gravel surfacing with some boardwalk links. The trail expands opportunities for visitors and for operators providing guided nature walks.

- **Wrangell Area Trail Improvements:** This project will provide improved recreation access for visitors and tourists, including guided cruise ship groups within the Wrangell area. The trail improvements would repair and fix drainage issues, slippery surfaces, and hazards. Low maintenance materials such as gravel surfacing would be used for sustainability, where appropriate, to provide a high quality recreation experience for the average hiker. Trails include USFS managed trails as well as Borough managed trails.

The improved trails will provide a long term benefit to the public and an attraction for the visitor economy, increasing opportunities by outfitter guides and options for yachters on their way to/from Wrangell. The trails are the Rainbow Falls High Country Trail complex, Kunk Lake Trail, Turn Island Beach Trail and Campsite, Salamander Ridge Trail and the Mountain Dewey Trail. These trails provide regional trail/hiking links and opportunities as well as access to subsistence uses.

- **Meyers Chuck Dock Replacement:** Meyers Chuck is a small settlement on the southern edge of the Wrangell Borough. It is tucked back into a safe harbor. During the summer, the small community sees tremendous yacht traffic because of their picturesque community and safe haven in very open dangerous water between Ketchikan and Wrangell. Commercial fishing vessels will also stop in during inclement weather. The dock was constructed years ago by the State of Alaska. Repairs have only been made by the residents through a community association but it is all but sinking. Once Meyers Chuck became part of the Wrangell Borough, the borough committed to replacing the airplane dock and float system. The dock is a single float and can easily be designed. Replacement could commence immediately upon receipt of funds. The Borough has available \$700,000 towards the reconstruction but the design and construction is estimated to cost a total of \$1.3 million
- **Inner Harbor Design and Construction:** Inner Harbor is located in the eastern portion of the Wrangell Harbor basin, in the community of Wrangell, Alaska. Inner Harbor was originally a log stringer float system constructed in 1936. Updates to the harbor were made by the State of Alaska Department of Transportation and Public Facilities (ADOT) in the 1960's and in 1973, a new wood constructed trestle approach dock, steel gangway and parking area was added by the ADOT. The finger floats are constructed of unsealed styrofoam billets anchored by creosote wood piling. Dredging by the U.S. Army Corps of Engineers for the Inner Harbor area was last conducted in 1994. Due to extreme safety hazards, the Borough installed a new aluminum ADA compliant gangway, replacing the corroded steel gangway between the access trestle and the head float in 2007.

The Inner Harbor currently moors 140 boats. The Inner Harbor should be capable of berthing vessels ranging in length from 16 feet to larger commercial vessels up to 36 feet, but shallow water and vessel grounding restricts use. Vessels include personal skiffs, commercial charter boats, freight transporters, commercial fishing boats, and hot berthed vessels by visiting mariners.

The facility is aged and is experiencing failures of critical components. The existing infrastructure has exceeded its 30 year life expectancy and is in need of replacement. Due to shallow conditions of the Inner Harbor from lack of dredging by the US Army Corps of Engineers, vessels of no more than three (3) foot draft are eligible to moor toward the head float. Some of the slips are unusable at certain tides, while others can only be used by small skiffs rather than commercial boats. At low tides, the head float sits on the bottom of the harbor floor, causing further tweaking and buckling of the float system. Proper dredging, which for this harbor is the responsibility of the U.S. Army Corps of Engineers, could have minimized float damage due to grounding and could have provided deeper draft commercial vessels and additional more moorage space. Electrical service installed in 1980 has code compliance issues and water service to the docks is from a 1" buried main line coming from the western shore of the Wrangell Harbor Basin. Fire suppression is from existing chemical extinguishers, as there is no fire hydrant in the parking lot adjacent to the harbor. Continued use of the harbor in its present condition may lead to serious life safety and public property risks. Staff have applied for the federal RAISE grant but as it is a national competition, hopes of such a small community receiving funds through the program is minimal.

- **Sidewalk improvements:** Throughout town some of the sidewalks are buckling and deteriorating. Many of the worst areas are pathways to/from key cultural sites. Repairing the worst of these areas offer a safer transportation corridor for visitors and residents, and better experience when exploring Wrangell. When the Borough implemented a Downtown Revitalization project 10 years ago, sidewalks were redone with a special design using red glass. The design symbolized the Stikine River the garnets from the Garnet Ledge. A few areas of these sidewalks have buckled from the freeze thaw. Other areas can be repaired and improved using the red glass design concept to link with Front Street.
- **Fools Inlet Road Accessible Public Recreation Cabin:** This project would construct a new road accessible public recreation cabin on the south end of Wrangell Island. The cabin would provide additional high quality recreation opportunities for the residents and independent travelers in Wrangell and access to subsistence areas on the south end of the island. The cabin would be constructed of low maintenance durable materials and include a vault toilet. There is currently only one cabin on Wrangell Island. It is accessible by road and heavily used.

Investment Category - CAPACITY

- **Wayfinding Interpretive Signage Plan** - Wrangell is the second oldest community in southeast Alaska with a rich heritage. Wrangell is the only community to be governed by 4 nations – Tlingit, Russia, British and American. Front Street still has original false front buildings and portions could be nominated as an Historic District. There are very few interpretive signs within the community, and the ones that remain are faded, unreadable, and outdated. Wrangell, prior to the pandemic, was seeing an increase in the visitor industry with a 32% increase in 2019. Providing cultural, historical, and interpretive signs, also using Tlingit names of key assets, would be a huge improvement to the visitor and their understanding of our history, culture, and current way of life.

- **Kyle Angerman Park Improvements:** The Borough Parks and Recreation Department was awarded a Land, Water and Conservation Fund grant to make extensive repairs and upgrades to the Kyle Angerman Park. The park is located in central downtown adjacent to the Library and is heavily used by kids throughout the town because of the play ground equipment and open play surface. The project was funded in full until LWCF review indicated that the open surface material proposed for use did not meet their ADA accessibility requirements. This change added an additional \$50,000 to the \$150,000 dollar project. The project is designed and ready for construction, once the additional funds have been secured.

- **MV Chugach Ranger Boat Shelter, Viewing platform and Interpretive plan**

The last wood Ranger Boat, the MV Chugach, has been moved to the Wrangell Museum for protection, conservation and interpretation in a cooperative partnership with the US Forest Service. The Borough and the USFS are currently working together on a lease agreement, developing interpretive signage and developing a schematic design for a cover and viewing facility. The 96 year old historic wooden boat needs to be under cover to preserve and protect the integrity of the vessel in the long term. This request is for the engineering design and construction of the cover and viewing platform once the schematic design is completed.

The agreement between the USFS and City and Borough of Wrangell Museum has two primary purposes, to preserve the boat, as it is on the National Historic Register; and to display the boat to the public in a way that tells the boats amazing role in the history of the Tongass National Forest. A contractor is currently working on the conceptual design and interpretive plan which is expected to be complete in the early spring of 2022. This conceptual plan will be used to prepare a contract to for engineering design and construction of the shelter, viewing area construct and interpretive displays .

The project will meet the requirements for historic preservation as well as provide long term benefits to the region, locally, and the Forest Service itself. The Nolan Center and Museum is already a prime destination for cruise ship passengers and independent travelers and this project will be benefit the Southeast Alaska tourism economy.

- **Carbon offset program:** Our daily activities produce carbon emissions which put harmful carbon dioxide into the environment. To help reduce the impact of the carbon emissions produce through these everyday activities, Communities could consider setting aside valuable timber land for the investment of offsetting carbon uses. Wrangell has entitlement land and is investigating economic use of these lands. Some that may have multiple valuable environmental benefits could be considered for carbon offset programs.
- **Wrangell Island Outhouse Replacements:** This project would replace the eight old “turd burner” outhouses at recreation sites on Wrangell Island with road accessible vault toilets which would allow for contract vault pumping. The existing outhouses are past their useful life and use obsolete Vietnam-era human waste treatment methods. They require a great deal of fossil fuel to burn the waste.

This project would address the existing safety issue of Forest Service employees having to manually handle and be exposed to human waste and eliminate the effects of the human waste draining into the soil and water.

These toilets would improve the health and safety of toilet users, provide a higher quality recreation experience for residents and visitors and reduce maintenance costs. The vault toilets would be constructed of durable low maintenance materials.

- **Permanent Anchors for the Floats at Anan Wildlife Observatory:** Purchase and place permanent anchors for the floats at Anan Wildlife Observatory. These floats are used by the Forest Service administration and outfitter/guides and cabin users. Anan is a world class bear viewing area which is a primary destination for guided visitors from Wrangell and Ketchikan as well as yacht charters and independent travelers cruising the inside passage. The existing temporary anchors are in poor condition and are substandard for the intended use. They are placed by Forest Service crew. New permanent anchors would be placed by machine and would eliminate the work and risk to the employees.

Investment Category - NATURAL RESOURCES and TRIBAL and INDIGENOUS INTERESTS and INFRASTRUCTURE

- **Wild Blueberry Management – Wild/Cultural Foods and Food Security** - This project would establish a vegetation management plan for the Forest Service to maintain and enhance wild blueberry production for subsistence and recreation berry gathering in specific areas with easy access on the National Forest on Wrangell Island. The easy accessible wild blueberry patches used by the community for years have become overgrown with thick second growth forest cover which is shading out the blueberry bushes resulting in a dramatic decrease in available berries.

The project would expand on the Wrangell District's previous blueberry management efforts conducted at the request of Tribal members, which thinned young second growth trees adjacent to the recreation sites along the Nemo Loop road. The plan would gather public input on areas that are important for berry gathering and then prescribe vegetation management (primarily thinning and pruning trees) and provide slash treatment to allow berry pickers easier access into the berry patches. The vegetation treatments would then be done by contract or Forest Service employees.

The vegetation management would have the additional benefit in some areas of maintaining the scenic views from the recreation areas and the Nemo Road which are also being lost to the fast growing second growth. The areas to be treated would be relatively small and focused on areas where there are still blueberry populations within and adjacent to the recreation sites and roads. The plan would also address the management of these berry patches into the future.

This project would provide long term sustainability for an important subsistence foods source. The project planning with the public would start with on a good foundation from previous efforts. This project would be covered by a CE and could be implemented during the summer of 2022.

- **Replace Remote Marine Access Boat/Floatplane Floats and Ramps:** This project would replace the aging and defective marine access boat/floatplane floats and ramps at Roosevelt Harbor, Anita Bay, Earl West Cove, Pats Landing, and Saint John Harbor. These facilities provide essential access to the National Forest roads from the saltwater. They are beyond their useful lives and were built and maintained through the Forest Service timber program which has been eliminated. These facilities provide access for forest management activities, young growth management, recreation, and subsistence use at the regional level. The project would eliminate the potential public safety issues with the current facilities.

BARRIERS TO SUCCESS:

- **Matching funds**
- **Administrative Challenges setting up agreements between partners and landowners**
- **To have Shove Ready Projects is often a hefty expense to be ready for construction**
- **Reimbursable funds may be challenging for smaller communities**
- **USFS over analyzing environmental issues during the NEPA process**

Harbormasters Report October 2021

Admin- I would like to welcome Chris Bunes to the Port Commission. Chris is taking the reins from long time commissioner Brian Merrit. Thank you, Brian Merrit, for your time and commitment to Ports and Harbors. Keeleigh Curley is back from maternity leave and is keeping busy attending to customer accounts and booking haul outs for the marine service center. I would also like to thank Jim Early for his commitment to the Ports and Harbors. As of October 15th Jim will have worked for the department for 20 years.

Wrangell will be receiving another \$339,468.64 from the State Homeland Security Program. What we applied for under this round of grant applications was the following: Ports and Harbors Surveillance System \$567,505 Emergency Standby Generator Upgrades for the Nolan Center \$80,000. Approximately \$259,468, would be added to the other Ports and Harbors Security grant at \$148,000, to give us a total of \$407,000 toward that project. We will know more when they send the full award announcement.

The Ports and Harbors staff has corrected all the deficiencies that were out lined by the OSHA Safety consultant without filing for an extension. We will continue to work on safety training and information for our employees.

Harbors- We are down to our normal employees as we had to lay off our summer temp workers at the end of September. We would like to thank Blaine Wilson who has worked with the harbor crew for the last 4 summers, and Shaun Gillen did a great job his rookie year. With that being said most fisheries have completed and boat traffic is at a minimum. The harbor crew will continue to do some pressure washing and maintenance as it arises. We will be preparing the floats for winterization and equipment for snow removal.

Marine Service Center- We have switched gears and are now pulling vessels for winter storage and some larger winter projects. I have talked with vendors and everyone in the yard has a full schedule of work throughout the winter. We will be working on and completing our 4th quarter ADEC reports for storm water pollution – a requirement of our SWPPP (Storm Water Pollution Prevention Plan).

Ports- The piling work is complete on the cruise ship dock. The contractor has moved to the barge ramp where he will be replacing 3 piling as well as removing the flotation tanks from the barge ramp. Some time at the end of August one of the harbor employees noticed the barge ramp was not lifting as high as normal. We tried several things to try and remedy the problem. We pressure washed the top half of the flotation tanks and the uprights holding the tanks to the bridge structure. No holes were found and everything from the water up appeared to be sound. October 15th we hired a diver to do an underwater assessment and there appears to be corrosion pitting in the bottom of the sealed flotation tank. At this time, we made the decision to shut the barge ramp down for repairs and notified Samson and Alaska Marine Lines. The barge is now landing at the old mill dock until the repairs are made and the tanks are reinstalled. We will not have a full cost estimate of repairs until the tanks have been pulled and put in the yard for vendors to asses.

Meyers Chuck- The Meyers chuck airplane float has been put off until sometime in November. The longer than anticipated salmon season and the rebuild of an engine for the vessel that is taking the float to the work site have delayed the project. Plus, the emergency repairs to the barge ramp have complicated scheduling.

October 19, 2021

To: Lisa Van Barga

Cc: Mason Villarma

From: Jeff Jabusch, Former Finance Director

Subject: Heritage Harbor request to the Army Corp of Engineers for 13+ million

I will try and lay out the events leading up to our request to the Corp, but the bottom line is Wrangell, in my opinion, is not entitled to the 13 million. Following is a little history of the project and my reasoning.

The Heritage Harbor project started with the Corps of Engineers agreeing to look at sites for a new or expanded harbor. They looked at several sites and after doing their due diligence for each, agreed Heritage Harbor would be the site.

Once they made that decision, we had to obligate bonds for our share of I believe 6.6 million and the City Council at the time took action to approve the bonds. I don't remember the exact numbers but normally the Corps builds the breakwater and some of the dredging and then the floats and other infrastructure is the responsibility of the City and the state. That is why they wouldn't go ahead with the project until the bonds were authorized.

Once the City authorized the bonds, the Corps moved ahead with their request for funding from Congress for the breakwater and dredging. We had a great working relationship with the Corps and for some reason unknown to us at the time, the language that went to congress was for the Corps to pay for the entire project which is something rarely done.

Once the Corps received the funding for their portion of the project, the breakwater and a portion of the dredging, the Corps moved ahead with the construction of the breakwater and dredging. Luckily for us, the state was more than generous and funded the entire float system. I believe it was still during that time that the state was trying to help Ketchikan, Sitka and Wrangell after suffering the closures of the mills in each community.

The project was completed and at that time Wrangell had about \$500,000 into the project. Several years after the project was completed, the Corps of Engineers called me and told me that they had \$475,000 left in the Heritage Harbor account and asked if we wanted it. Of course we said yes and the money was sent which reimbursed most of our \$500,000.

I can't remember the exact timing, but the Corps informed us that the language that went to congress was for the Corps to fund the entire project and that they needed a final accounting of the portion they didn't originally pay for so they could request it from congress. I did the final tabulation of all non-Corps costs and then sent them a letter at their request for the 13 million. At the time of the request, both the manager at the time and myself believed that if we did get the money, Wrangell would only be entitled to \$25,000 and the rest should be turned over to the state. Taking a reimbursement that was not paid by us would be dishonest and unethical. The State of Alaska went to bat for us in paying all of our

portion on the float system and it would be a slap in the face to them if we kept the money and we probably would not be in good favor with them in the future.

During this time, our lobbyist told us that because fully funding a project was not normally done by the Corps, it was unlikely that this extra money would get funded when there were so many other funding needs around the country.

The reality of our request was we did not expect to have a 13 million dollar reimbursement fall into our lap for something we didn't originally fund. I am guessing the Corps probably made the request to Congress because of the original language but that is as far as it went. We had to make the request since it was our project, but it was based on the State of Alaska's money.

I would be glad to answer any questions concerning my recollection of the financial events on Heritage Harbor.

CITY & BOROUGH OF WRANGELL, ALASKA

BOROUGH CLERK'S REPORT

SUBMITTED BY: Kim Lane, Borough Clerk

Upcoming Meetings & Other Informational dates:

Other City Boards/Commissions:

November 3 – Parks & Recreation Board mtg. at 5:30 pm in the Assembly Chambers

November 10 – Planning & Zoning Commission mtg. at 6:00 pm in the Assembly Chambers

Community Events:

October 28 – Open House to Celebrate 100 Years of Library Service (2:00 to 4:00 PM at the Library) Cake and punch will be served. (See flyer below)

October 28 – Wrangell Coordinated Transportation Group Public Meeting (Catholic Community Services) via Zoom at 4:00 pm (see attached public notice)

November 11 – City Facilities are Closed for Veteran's Day

November 25 & 26 – City Facilities are Closed for the Thanksgiving Holiday

Meetings and Other events of the Borough Assembly:

November 9 - Regular Borough Assembly Meeting at 6:00 PM in the Assembly Chambers

No Assembly Meeting on November 23

Check out the CBW Fall Newsletter! Thank you, Kate Thomas, for putting this together.



<https://www.smores.com/pgtvd>

[City & Borough of Wrangell](#)

City & Borough of Wrangell Our town. Our future.

Clerk traveling - I will be away on vacation from October 31st through November 12th.

Robbie Marshall, Deputy Clerk, will be acting in my absence.



Upcoming 71st Annual AML Winter Conference:

Newly Elected Officials Training – November 9-10, 2021 (*will be held virtually*)

Regular Conference – November 15-17, 2021 (*will be held in-person in Anchorage*)

The Mayor and Assembly Members Morrison and Dalrymple attending the in-person AML Conference. The Mayor will also attend the Alaska Conference of Mayor's (ACoM).

Post-Election Training

I am looking at Saturday, January 8th for the OMA Training Session with the Borough Attorney. More to come, as it gets closer!

If any of the Assembly has specific questions or needs clarification on Parliamentary Procedures or OMA, I would be happy answer or provide that clarification for you.

NOTICE OF PUBLIC MEETING

The Wrangell Coordinated Transportation Group will be holding a public meeting on Thursday, October 28th, at 4:00 p.m. via Zoom.

All public, private, non-profit, and human service transportation providers interested senior citizens, individuals with disabilities and other members of the public are invited to attend, participate, and provide comment on Wrangell's Coordinated Public Transit-Human Services Transportation Plan.

To join the meeting, click on the following Zoom link:

<https://us06web.zoom.us/j/81659135149?pwd=aGdIME12SWVUdDlXSWtxVzUvMk1Fdz09>

Meeting ID: 816 5913 5149

Passcode: transport

During the meeting, participants will identify local transportation services as well as gaps in services for senior citizens and individuals with disabilities. Members of the group will also prioritize proposed Alaska Department of Transportation (DOT) grant proposals based on the transportation needs of Wrangell. For those seeking DOT funding for this cycle, attendance at this meeting is essential.

For a copy of the plan prior to the meeting please follow this link:

<https://dot.alaska.gov/stwdplng/transit/pub/CoorPlan-Wrangell.pdf>

For additional information or questions, please contact April Huber at (907)463-6174 or April.Huber@ccsjuneau.org



The Irene Ingle Public Library invites you to
our 100th Anniversary Open House

Thursday, October 28

2:00 - 4:00 p.m.

Join us for coffee, punch and cake!

Help us celebrate 100 years of library service!



CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	10/26/2021
	<u>Agenda Section</u>	11

ORDINANCE No. 1013 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SECTION 5.09.010, DEFINITIONS, AND SECTION 5.09.015, EXCISE TAX ON MARIJUANA, IN TITLE 5, REVENUE AND FINANCE, OF THE WRANGELL MUNICIPAL CODE

SUBMITTED BY:

Lisa Von Bargaen, Borough Manager
Kim Lane, Borough Clerk

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: \$	FY22: \$
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Amount Budgeted:

FY20 \$XXX

Account Number(s):

XXXXX XXX XXXX

Account Name(s):

Enter Text Here

Unencumbered Balance(s) (prior to expenditure):

\$XXX

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	Planning and Zoning Commission
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. ORD 1013 2. Current Code Sections

MAYOR PROCEDURE: Declare the Public Hearing open. The Mayor shall ask if there is any administrative report on the Public Hearing Item. Persons who signed up to talk on this item shall be called to the podium.

Once all persons have been heard, declare the Public Hearing closed and entertain a motion.

RECOMMENDATION MOTION:

Move to Approve Ordinance 1013.

SUMMARY STATEMENT:

This content remains unchanged from the October 12, 2021, meeting.

The Borough Assembly approved Ordinance No. 933 in 2017, approving the excise tax on Marijuana. The State has made updates to the definitions of the marijuana plant and the taxation on the sections of the marijuana plants.

Mr. Martinsen, owner of The Happy Cannabis, asked that the Assembly consider revising the current code sections regarding the cultivation on marijuana so that the taxing is consistent with how the State is now taxing.

We have updated the definitions to be consistent with the State's definitions and have also updated the tax on cultivation for the newly defined sections of the plant, as requested by Mr. Martinsen.

This ordinance has been reviewed and approved by our Borough Attorney.

CITY AND BOROUGH OF WRANGELL, ALASKA

ORDINANCE NO. 1013

AN ORDINANCE OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SECTION 5.09.010, DEFINITIONS, AND SECTION 5.09.015, EXCISE TAX ON MARIJUANA, IN TITLE 5, REVENUE AND FINANCE, OF THE WRANGELL MUNICIPAL CODE

BE IT ORDAINED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA:

[The changes to the existing code are shown as follows: the words that are underlined are to be added and the words that are **[bolded and in brackets are to be deleted]**.]

SEC. 1. Action. The purpose of this ordinance is to amend Sections 5.09.010, Definitions, and Section 5.09.015, Excise Tax on Marijuana, in Title 5, Revenue and Finance, of the Wrangell Municipal Code.

SEC. 2. Amendment. Section 5.09.015, Excise Tax on Marijuana, is amended to read:

5.09.010 Definitions.

A. **["flower and bud" mean the hairy, sticky, or crystal-covered parts of mature female marijuana plants generally harvested for their high potency content;]**

"flowering" means a marijuana plant that has visible crystals, buds, or flowers, or for which the exposure to light is scheduled with the intent to produce crystals, buds, or flowers.

B. "immature" means a marijuana plant 18 inches or less in height, with no visible crystals, buds, or flowers, and in which the exposure to light is scheduled with the intent to prevent formation of crystals, buds, or flowers.

C. "mature" means a marijuana plant over 18 inches in height.

[B]D. "Marijuana" has the meaning given in AS 17.38.900.

[C]E. "Marijuana cultivation facility" has the meaning given in AS 17.38.900 and includes both a standard marijuana cultivation facility as licensed under 3 AAC 306.400 and a limited

marijuana cultivation facility as licensed under 3 AAC 306.400.

[D]E. “Marijuana establishment” has the meaning given in AS 17.38.900.

[E]G. “Marijuana product manufacturing facility” has the meaning given in AS 17.38.900.

[F]H. “Marijuana testing facility” has the meaning given in AS 17.38.900.

[G]I. “Retail marijuana store” has the meaning given in AS 17.38.900.

[H]J. “Transfer” means the exchange of marijuana, with or without consideration, or by barter, between marijuana establishments, or within marijuana establishments possessing multiple permits, for commercial purposes.

SEC. 3. Amendment. Section 5.09.015, Excise Tax on Marijuana, is amended to read:

5.09.015 Excise tax on marijuana.

A. An excise tax is imposed on the sale or transfer of all marijuana from a marijuana cultivation facility licensed to operate within the City and Borough of Wrangell pursuant to 3 AAC 306.400, to a retail marijuana store or a marijuana product manufacturing facility, as follows:

1. All non-exempt marijuana sold or transferred from a marijuana cultivation facility shall be taxed as follows:

a. **[Any part of the flower and bud, as defined in 15 AAC 61.290, shall be taxed at \$10.00 per ounce;]** Any part of the flower and Mature bud, as defined in 15 AAC 61.990, shall be taxed at \$10.00 per ounce;

b. The remainder of the plant, (including immature bud), not included in subsection (A)(1)(a) of this section, shall be taxed at \$2.00 per ounce.

...

SEC. 3. Classification. This ordinance is of a permanent nature and shall be codified in the Wrangell Municipal Code.

SEC. 4. Severability. If any portion of this ordinance or any application thereof to any person or circumstance is held invalid, the remainder of this ordinance and the application to

other persons or circumstances shall not be affected thereby.

SEC. 5. Effective Date. This ordinance shall be effective upon adoption.

PASSED IN FIRST READING: _____, 2021

PASSED IN SECOND READING: _____, 2021

Stephen Prysunka, Mayor

ATTEST:

Kim Lane, MMC, Borough Clerk

5.09.010 Definitions.

- A. “Flower and bud” means the hairy, sticky, or crystal-covered parts of mature female marijuana plants generally harvested for their high potency content.
- B. “Marijuana” has the meaning given in AS 17.38.900.
- C. “Marijuana cultivation facility” has the meaning given in AS 17.38.900 and includes both a standard marijuana cultivation facility as licensed under 3 AAC 306.400 and a limited marijuana cultivation facility as licensed under 3 AAC 306.400.
- D. “Marijuana establishment” has the meaning given in AS 17.38.900.
- E. “Marijuana product manufacturing facility” has the meaning given in AS 17.38.900.
- F. “Marijuana testing facility” has the meaning given in AS 17.38.900.
- G. “Retail marijuana store” has the meaning given in AS 17.38.900.
- H. “Transfer” means the exchange of marijuana, with or without consideration, or by barter, between marijuana establishments, or within marijuana establishments possessing multiple permits, for commercial purposes. [Ord. 933 § 2, 2017.]

5.09.015 Excise tax on marijuana.

A. An excise tax is imposed on the sale or transfer of all marijuana from a marijuana cultivation facility licensed to operate within the City and Borough of Wrangell, pursuant to 3 AAC 306.400, to a retail marijuana store or a marijuana product manufacturing facility, as follows:

1. All nonexempt marijuana sold or transferred from a marijuana cultivation facility shall be taxed as follows:
 - a. Any part of the flower and bud, as defined in 15 AAC 61.290, shall be taxed at \$10.00 per ounce;
 - b. The remainder of the plant, not included in subsection (A)(1)(a) of this section, shall be taxed at \$2.00 per ounce.
2. A marijuana cultivation facility within the City and Borough of Wrangell that is also licensed as a marijuana product manufacturing facility must pay the excise tax on all marijuana transferred from the cultivation facility to the product manufacturing facility for the month in which the marijuana was transferred.
3. A marijuana cultivation facility within the City and Borough of Wrangell that is also licensed as a retail marijuana store must pay the excise tax on all marijuana transferred from the cultivation facility to the retail marijuana store for the month in which the marijuana was transferred. [Ord. 933 § 2, 2017.]

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	October 26, 2021
	<u>Agenda Section</u>	12

Approval to Vacate a Portion of the Peninsula Street Right-of-Way Adjacent to Lot A, P.C. Resubdivision, owned by Dave and Lilia Brown, zoned Single Family Residential

SUBMITTED BY:

Carol Rushmore, Economic Development Dir.

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 19: \$	FY 20: \$	FY21: \$
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Amount Budgeted:

	FY19 \$XXX
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Account Number(s):

	XXXXXX XXX XXXX
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Account Name(s):

	Enter Text Here
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Unencumbered Balance(s) (prior to expenditure):

	\$XXX
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Reviews/Approvals/Recommendations

<input checked="" type="checkbox"/>	Commission, Board or Committee
Name(s)	Planning and Zoning Commission
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Vacation Request 2. Aerial 3. Assessor Map 39-14; 4. P. 5 of Peninsula Street ROW Plat No. 94-10; 5. Memo from Tom Weter, Public Works Director

RECOMMENDED MOTION:

Move to Approve Vacation of a portion of the Peninsula Street Right-of-Way Adjacent to Lot A, P.C. Resubdivision, owned by Dave and Lilia Brown, zoned Single Family Residential.

The Planning and Zoning Commission recommended approval of the partial vacation, incorporating an area from the southern front corner marker of Lot A, P.C. Resubdivision, to the southern front corner marker of Lot B, P.C. Resubdivision, but staff recommended to deny the vacation request as the right-of-way width is below the required 60 width for minor streets per WMC 19.24.050.

Summary Statement:

Applicants are requesting to vacate a portion of Peninsula Street in front of their property that is currently used for temporary parking or vehicle turn arounds by nearby business or harbor users.

The Planning and Zoning Commission held a public hearing on this item at a Special Meeting on September 21, 2021. The Commission moved to recommend to the Assembly to approve not the actual request of the applicants, but a partial Peninsula Street right-of-way vacation, including an area from the southern front corner marker of Lot A, P.C. Resubdivision, to the southern front corner marker of Lot B, P.C. Resubdivision (the area outlined in the blue dashed lines in the aerial below). Staff recommended to the Commission denial of the request because the minimum width of right-of-ways per WMC 19.25.050 for minor streets is 60 feet.

Findings of Fact: (updated information is provided below)

The Planning and Zoning Commission makes a recommendation to the Assembly. The Commission made the following Findings of Fact:

The applicant is requesting a partial street vacation of Peninsula Street in front of where his property is located. There are not specific codes within the Municipal Code outlining the process for consideration of a right-of-way vacation and therefore the requirements of Chapter 20.76 Amendments are followed as this would be a change to the zoning map.

The adjacent lot where the Peninsula Street right-of-way (ROW) vacation is requested is zoned Single Family Residential and owned by the applicants of the ROW vacation request. The lot is 80' x 98.5' or 7,493 square feet. The applicant is seeking to construct on the lot a residential/garage/shop and is seeking the vacation to be able to construct a building on the area of the lot that will allow Fire Response access to the back of the building and meet setback requirements. Currently, due to the cliff and rock slope on the back boundary of the property, according to local contractors, no more rock should be removed to maintain the integrity of the cliff.

Assemblyman Powell asked at the public hearing if there were utilities in the alleyway on the southern edge of Lot A. Electricity is along the edge to service the Brown house on the top of the cliff. A water main is located in the alleyway to Ocean View Drive and that serves all houses on Ocean View Drive on the point.

Per WMC 20.76 (C): Within 45 days from the date of the hearing as set forth in this section, the commission shall study the proposed change and shall make a report in writing to the borough assembly. The report shall include the following:

1. Findings as to need and justification for the proposed change including findings as to the effect which the proposed change would have on the objectives of the comprehensive plan:

Peninsula Street in this particular area has a very weird configuration as part of the Wrangell Townsite. Attached are two maps, one from the 1970's and the as-built of Peninsula Street after it's paving in 1993-94. There is also a photo below. The ROW is narrow at about 38 feet at the

closest point on the south property line, and widens to approximately 60 feet at the north corner of Lot A, then narrows again to 42 feet at the south corner of the adjacent Prunella's lot.

Lot A owned by the applicant sits back as much as 35 feet toward the north end of the property from the actual roadway. There is an unnamed alley way that intersects with Peninsula Street that is 15 feet wide on the south end of the property. The back of the property is a rock slope that terminates at a rock cliff face. The area has been cleared as much as possible without blasting for a building pad. Their specific request was to vacate up to the edge of road. After further discussion with the applicants, they are amenable to only requesting a diagonal portion from the southern corner of Lot A (owned by Brown's), connecting to Prunella's southern corner of Lot B, and approximately 1,020 sq. ft. This narrows and straightens up the defined ROW and will provide the applicants with additional front yard to minimize proximity to the property line and allow necessary fire access to the back of the structure where it abuts the rock slope.

WMC19.24.050 Streets Width requires all minor streets to be 60 feet wide. Peninsula Street is already only 54 feet on the south corner of the Lot A property (perpendicular measurement) or 38' from the same corner to the closest corner on the opposite side of the street, and 60 feet wide on the northern corner. The triangular vacation area to the corner of Prunella's lot makes sense to slightly even out ROW edges, however, it reduces the ROW width on the northern corner to approximately 41 feet, and under the required Code requirement. (see photo below). Peninsula Street does not meet the existing ROW width requirement anywhere along most of its length.

The proposed modified vacation would not impact the Comprehensive Plan goals and objectives to provide for a variety of housing types, develop land for residential and commercial uses and to provide necessary utility services. The Comprehensive Plan does not directly address ROW vacations, but addresses roads as a necessary component to development opportunities.

2. Findings as to the effect which the proposed change would have on property owners in the area of proposed boundary changes, including changes in traffic flow, population, density, off-street parking, sewer and water services:

The modified proposed vacation will not affect changes in traffic flow, off-street parking and sewer and water services. Sewer and water mains are on the opposite side of the road. Electrical may cross the very southern portion of the proposed modified vacated area and an easement would be required during the platting process. Currently this ROW area in front of the Brown's property is used for unofficial parking by harbor users, or those accessing the businesses in the area on Peninsula Street. It is not a formal parking lot. The area is used for larger vehicle turn arounds, including emergency vehicles, due to the narrow width and dead-end nature of Peninsula Street. If the unnamed alleyway on the south end of Lot A were improved there could be an appropriate circle – Peninsula Street to Sunset Blvd, to Oceanview Dr. to Alley -- that larger vehicles and emergency response vehicles could make, instead of backing up and turning around at the end of Peninsula Street. The only existing property owner affected by the vacation request would likely be Prunella, as the Brown's new corner would extend to Prunella's southern property corner, unless Mrs. Prunella is interested in the partial vacation to square up her side/front property line. The Browns are requesting to go to the front corner rather than provide a small ROW cut out between their lot line and her northern front corner (shown with dotted lines below).

Tom Wetor, Public Works Director provided comments regarding the vacation, acknowledging the unknown should Peninsula Street or intersection of Peninsula Street and Sunset Blvd need to be widened and improved.

Historically, there have been a few partial vacations of ROW's that reduces the width of the ROW below the 60-foot width requirement, and where the ROW is already less than the 60 foot requirement. Some staff recommended approval and some staff did not. ROW vacations should be carefully considered as the future needs of the community are often uncertain, and once a ROW is vacated and lost to municipal use, the ability for future use and improvements is lost.

3. Recommendation as to the approval or disapproval of the change.

The Commission moved to recommend to the Assembly to approve not the actual request of the applicants, but a partial Peninsula Street right-of-way vacation, including an area from the southern front corner marker of Lot A, P.C. Resubdivision, to the southern front corner marker of Lot B, P.C. Resubdivision (the area outlined in the blue dashed lines in the aerial below). Staff recommended to the Commission denial of the request because the minimum width of right-of-ways per WMC 19.25.050 for minor streets is 60 feet.




RECEIVED
SEP 09 2021
WRANGELL CITY HALL

To the city of Wrangell,

We are requesting to purchase the right of way between Peninsula street and our property (Lot A subdivision P.C. resubd. Plat 97-16 Wrangell Alaska). The reason being, the usable portion of our land for building is very limited due to the steep rock banks at the sides and back of the lot in addition to the large right of way in between our lot and the road. We have recently come to realize that our building plans are not feasible due to this large right of way. We've attached a map with the outlined area in red that we would like to purchase.

Thank you very much for your time and consideration,
Dave and Lilia Brown

 *in approval.*

WE
ONLY
MAKING
THE
SAME

187



TRACT 2
LOT 3H

TRACT 2
LOT 3P

TRACT 1
LOT 3P

(B4)

(R) 18.41
(M) 18.22

(M) S 30°46'12" E 88.88
(R) S 30°38'48" E 88.88

PREVIOUS
LOT LINE

(M) S 20°18'48" E 70.88
(R) S 20°10'00" E 70.00

(R) 18.07
(M) 18.14

LOT A

7,493 S.F.
BK 6, PG 636
OWNER: CAMPBELL TOWING INC.

LOT B

5,888 S.F.
BK 6, PG 784
OWNER: ROBERT & DEBRA PRUNELLA

TOE OF BANK

LOT 3J

(C) N 30°28'55" W 88.80

(C) N 30°28'55" W 88.80

(C) 18.83

0.00

GARAGE

HOUSE

LOT 3K

DECK

(M) S 30°34'48" E 47.80
(R) S 30°38'48" E 48.00

88.87
90.00

(M) S 73°18'00" W
(R) S 73°08'00" W

BASIS OF BEARING
BLVD

PENINSULA

STREET

SUNSET

EDGE OF ROAD

EDGE OF ROAD

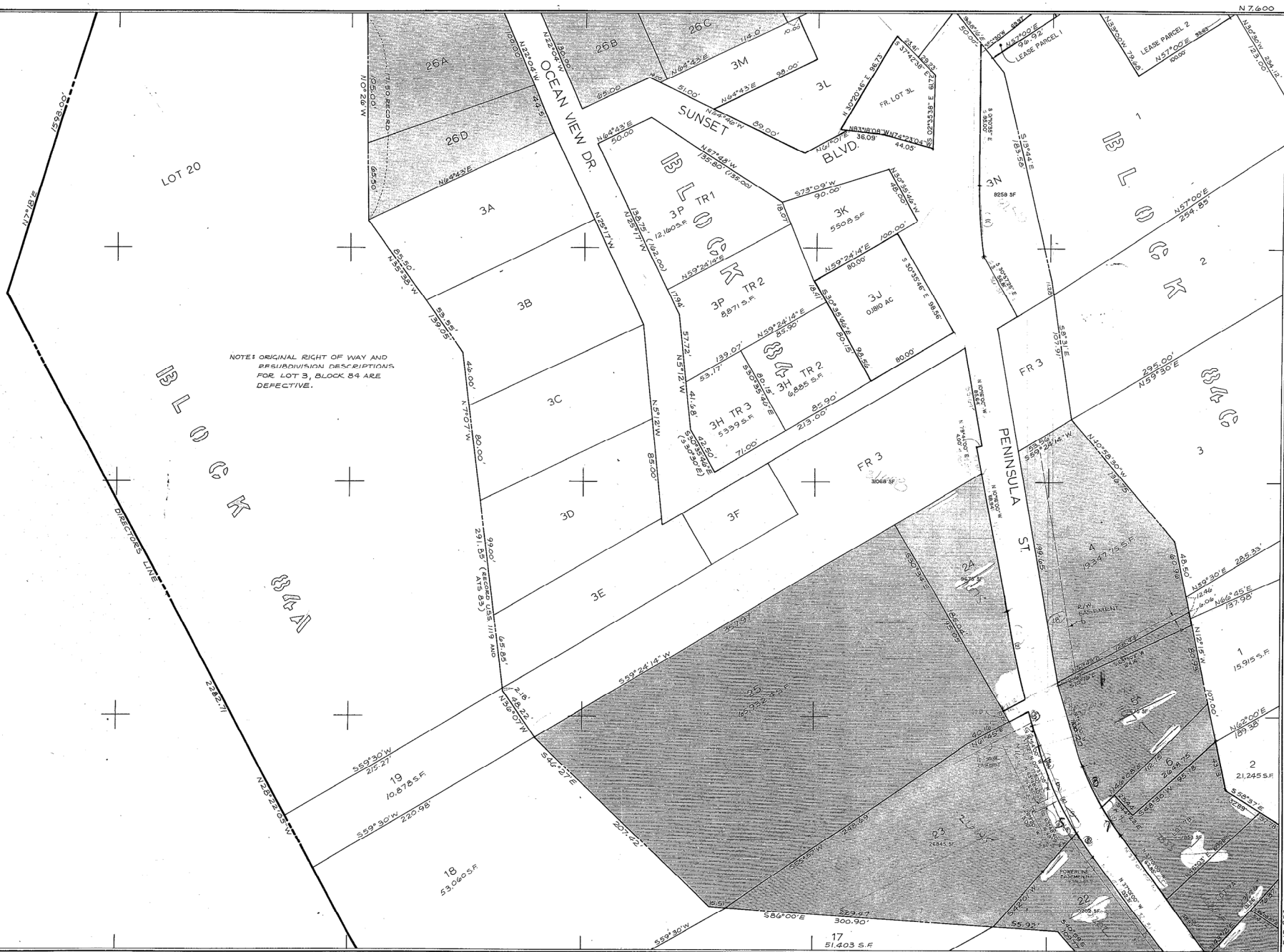
TOE OF BANK

SEE SHEET 25

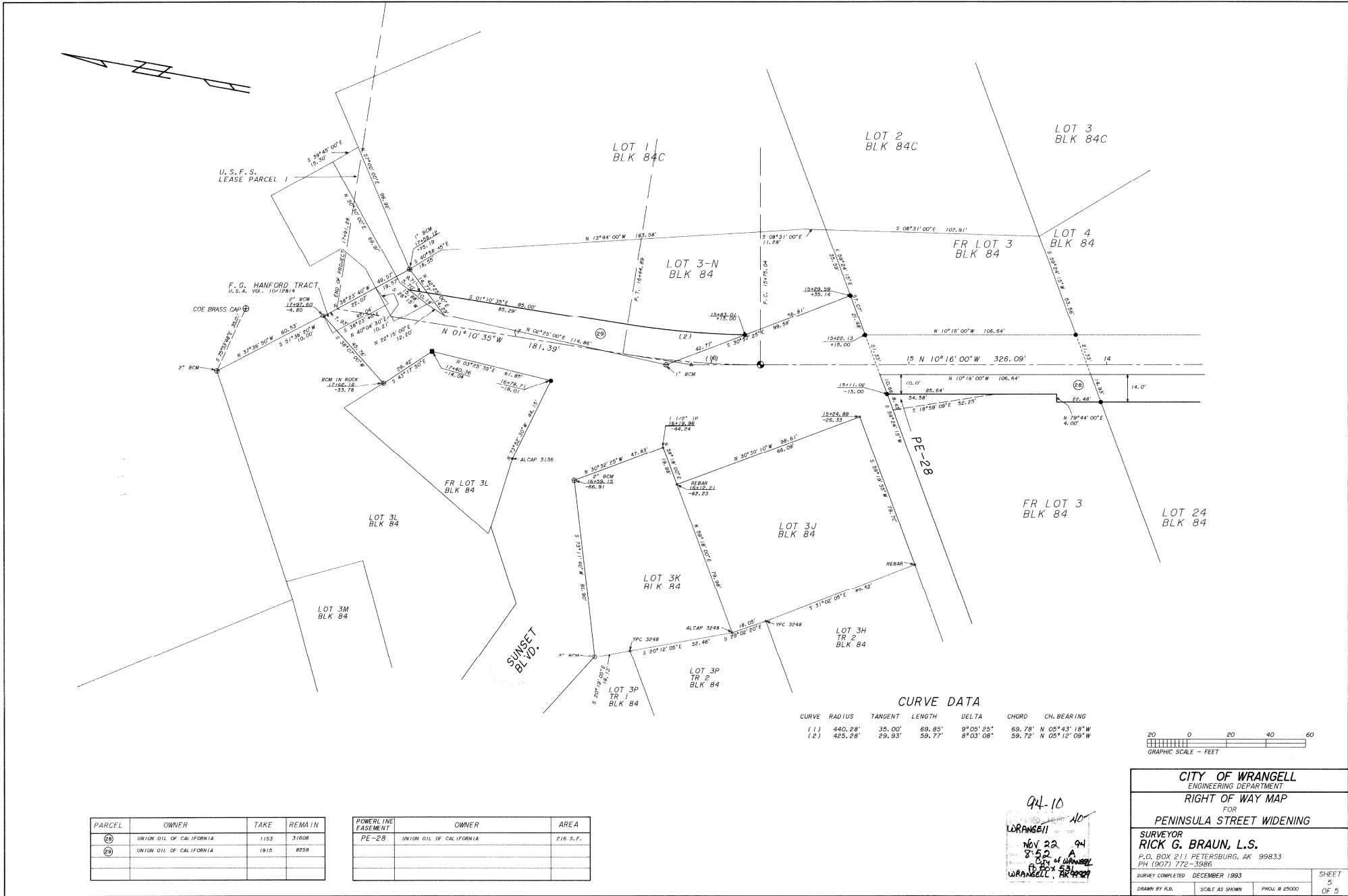
E 10,800

N & E

PLAT REVISIONS					
NO.	DATE	BY	PLAT NO.	SUBDIVISION NAME	COMMENTS
1	MAY1991	JM	85-7	A SUBDIVISION OF LOT 3, BLK. 84 WRG TWIN	
2	MAY1991	JM	81-6	RE-SUBDIVISION -- LOT 33, BLK. 84 WRG TWIN	
3	MAY1991	JM	89-B	L.P. SUBDIVISION LOT 7 BLK. 84 WRG TWIN	
4	JUN1991	JM	85-2	WRANGELL CITY HARBOR LEASE	
5	5-92	JM	92-5	WALKWAY SUBDIVISION PORTION OF LOT 5 BLOCK 84	



CURVE	LENGTH	DELTA	CHORD	CH. BEARING
1	69.85'	9 05'25"	69.76'	N 05 43'18" W
2	76.13'	5 04'55"	76.10'	N 12 46'11" W
3	13.72'	0 53'30"	13.72'	N 16 27'15" W
4	27.66'	5 18'00"	27.84'	N 19 33'60" W
5	53.17'	10 07'25"	53.17'	N 27 17'00" W
6	24.53'	4 40'15"	24.52'	N 34 40'50" W
7	270.68'	14 43'	26 23'	N 33 58'30" W
8	270.65'	18 71"	37 35'	N 26 03'00" W
9	12.17'	34 30"	36 28"	N 26 23'45" W



From: [Tom Wetor](#)
To: [Carol Rushmore](#)
Subject: Re: thoughts re. Peninsula Street
Date: Monday, September 20, 2021 3:28:05 PM

Carol;

It may be possible to extend in line with the corner of the Prunella property. Utilities are not the issue currently as they are in the middle or far side of the road. However if the road is ever re done that may change.

The biggest issue right now with this location and reducing the ROW is the hill going up Sunset Blvd. This hill is very steep and needs to be regraded with a lesser incline. In order to do so they City would have to use a significant portion of the ROW along Prunella and Browns property. Please let me know if this answers your questions for Public Works. Thanks.

Tom Wetor
City and Borough of Wrangell: Public Works Director
Public Works Phone: (907) 874-3904
Cell Phone: (907) 660-7833

From: Carol Rushmore <ecodev@wrangell.com>
Sent: Monday, September 20, 2021 9:51 AM
To: Tom Wetor <twetor@wrangell.com>
Subject: thoughts re. Peninsula Street

Tom,
If you have any thoughts regarding the request to vacate a portion of Peninsula street that I sent you last week, please let me know asap. I have recommended denial on the sole reason that the vacation would reduce ROW width below 60'. Peninsusla is pretty weird in that area.. but if you had any other thoughts regarding let me know. thanks.

Carol Rushmore

Economic Development Director
City and Borough of Wrangell
P.O. Box 531
Wrangell, AK 99929
907-874-2381

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	October 26, 2021
	<u>Agenda Section</u>	12

RESOLUTION No. 10-21-1616 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA STRONGLY SUPPORTING EFFORTS TO PROTECT TRANSBOUNDARY WATERS, SPECIFICALLY THE STIKINE RIVER, AND THE ECOSYSTEM, INDIGINOUS PEOPLE, COMMUNITIES, RESIDENTS, AND ECONOMIES THAT DEPEND ON ITS HEALTH

SUBMITTED BY:

Lisa Von Bargaen, Borough Manager

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: \$	FY22: \$
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Amount Budgeted:

	FY20 \$XXX
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Account Number(s):

	XXXXX XXX XXXX
--	----------------

Account Name(s):

	Enter Text Here
--	-----------------

Unencumbered Balance(s) (prior to expenditure):

	\$XXX
--	-------

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
	Name(s)
	Name(s)
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Info Sheet from SWB and SAITC; 2. Resolution from SWB and SAITC; 3. Three Previous Transboundary Support Resolutions Passed by the Assembly; 4. Current Resolution 10-21-1616; 5. Previous Resolution 09-21-1616; 6. Support Resolutions from Craig, Petersburg and Sitka; 6. Financial Assurance Report from AK State Economist

RECOMMENDATION MOTION:

Move to Approve Resolution 10-21-1616.

SUMMARY STATEMENT:

Administration prepared a "Wrangellized" version of a transboundary river support resolution that was scheduled for action on September 28th. Representatives from SAITC and SBB requested

the resolution be postponed as it did not include language they felt was strong enough. Administration met with Breanna Walker from Salmon Beyond Borders to go over a number of points. The resolution has been further revised to strengthen some of the calls to action. This agenda statement new attachments now include:

1. New Resolution 10-21-1616
2. Previous Draft Resolution 09-21-1616
3. Support resolutions from Craig, Petersburg, and Sitka
4. A report on Financial Assurances to the Alaska Legislature from a State Economist

The remainder of this agenda statement and the other attachments remain unchanged from the September 28th meeting.

The City and Borough of Wrangell received a request on behalf of the Southeast Alaska Indigenous Transboundary Commission (SAITC) and Salmon Beyond Borders (SBB) to approve a resolution of support related to transboundary river issues. Transboundary issues are quite complex and span different countries, river systems, communities, Indigenous Tribes, and industries all depending on the same resources. The September 14, 2021 Assembly meeting included a discussion item about the proposed resolution. The Assembly requested a different resolution be drafted specific to Wrangell. Resolution No. 09-21-1616 is attached for Assembly consideration. This resolution includes sections drawn from different sources including the ADF&G Salmon Management Plan, 2016 BC Auditor General Report on mining; previous Transboundary river support resolutions passed by the Assembly, and the resolution provided at the last meeting drafted by SAITC and SBB.

Attachments to this agenda statement include:

- Resolution No. 09-21-1616
- Q&A Summary from SAITC and SBB
- SAITC/SBB Resolution
- SAITC/SBB Information Sheet
- Resolution 01-20-1508 (Previously Adopted)
- Resolution 11-19-1502 (Previously Adopted)
- Resolution 09-17-1378 (Previously Adopted)

CITY AND BOROUGH OF WRANGELL

RESOLUTION NO. 10-21-1616

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, STRONGLY SUPPORTING EFFORTS TO PROTECT TRANSBOUNDARY WATERS, SPECIFICALLY THE STIKINE RIVER, AND THE ECOSYSTEM, INDIGINOUS PEOPLE, COMMUNITIES, RESIDENTS, AND ECONOMIES THAT DEPEND ON ITS HEALTH

WHEREAS, the Wrangell Borough Assembly represents the residents of the City & Borough of Wrangell; and

WHEREAS, the City & Borough of Wrangell lies at the very mouth of the Stikine River, and is an inseparable part of the transboundary region of the Stikine River Watershed; and

WHEREAS, the health of the Stikine River is exceptionally vital to Wrangell, and the region's ecosystem, cultural heritage, Indigenous People, communities, residents, subsistence, recreation, and economies; and

WHEREAS, the Wrangell Borough Assembly members are leaders in this community and have a responsibility to protect it for generations to come; and

WHEREAS, the Boundary Waters Treaty of 1909 was signed to prevent and resolve disputes over the use of shared waters between the United States (U.S.) and Canada, declaring in Article IV that, "it is further agreed that the waters herein defined as boundary waters and waters flowing across the boundary shall not be polluted on either side to the injury of health or property on the other;" and

WHEREAS, the Alaska-British Columbia (B.C.) Memorandum of Understanding and associated Statement of Cooperation on Protection of Transboundary Waters signed by the State of Alaska and the Province of B.C. in 2015 are important, but cannot provide binding, enforceable protections for the residents, rivers, and watersheds of the Alaska-B.C. transboundary region; and

WHEREAS, the Auditor General of British Columbia issued a report on May 3, 2016 that found the British Columbia Ministry of Energy and Mines, and the Ministry of Environment, "...compliance and enforcement activities of the mining sector are inadequate to protect the province from significant environmental risks;" and

WHEREAS, more than two-dozen inadequately regulated Canadian hard rock mines in Northwest B.C., most of which are large-scale and open-pit, are occurring in known acid-generating ore bodies near the transboundary Taku, Stikine, and Unuk Rivers shared with Southeast Alaska, producing massive tailings dams that have to store toxic waste forever, expansive waste rock storage facilities, the need for perpetual water treatment, roads, and

other infrastructure, as well as threatening (both in the short term and on geological timescales) the productivity and ecological health of these watersheds through cumulative impacts, contamination, habitat destruction, and/or possible catastrophic failures; and

WHEREAS, the mines in the Stikine River Watershed include the Johnny Mountain Mine, and SNIP Mine (currently in exploration), the proposed Schaft Creek Mine, the operational Red Chris Mine, and the proposed Galore Creek Mega-Mine; and

WHEREAS, inadequate regulatory oversight and monitoring of closed and reclaimed, operating, and proposed mines in the Stikine River Watershed has the potential to result in catastrophic environmental impacts to the Watershed; and

WHEREAS, the leaching of heavy metals to groundwater and sediment from mining can contaminate freshwater systems for decades, preventing recovery of fish populations many years after the cessation of mining activity and posing a risk to human health and the ecosystem; and

WHEREAS, B.C.'s environmental assessment process does not set legal requirements or standards for assessing cumulative effects of existing and proposed development, and B.C.'s open-pit Red Chris Mine has been operating at the headwaters of the Stikine River since 2015, the entire riparian corridor of the Iskut River, the largest tributary of the Stikine River, is staked with B.C. mineral claims; and

WHEREAS, the waters of the Stikine River and the surrounding Watershed support the life of integral foods, such as five species of salmon, oolichan, trout, and plants and fungi that support subsistence, sport and commercial harvests; and

WHEREAS, the health of salmon species within the Watershed is already at risk as identified in the most recent Southeast Alaska Regional Fisheries Management Plan where data through 2018 shows Chinook salmon escapements from 2016-2018 were between 25%-48% below lower escapement goals and between 63%-74% below upper escapement goals, and the Alaska Department of Fish & Game has a plan to list Chinook salmon in the Stikine River as a Stock of Concern; and

WHEREAS, the clean water and intact habitat of Alaska-B.C. transboundary watersheds are historically some of the most productive wild salmon rivers on the entire west coast of North America, with the Taku, Stikine, and Unuk Rivers alone contributing nearly \$50 million in economic activity, \$34 million in direct spending, over 400 jobs and almost \$20 million in labor income toward Southeast Alaska's annual multi-billion dollar fishing and visitor industries; and

WHEREAS, the Wrangell economy is heavily tied to several commercial fisheries with virtually every local business benefitting from commercial fishing related economic activity; and

WHEREAS, mine contamination of the Unuk, Taku, and specifically the Stikine, Rivers would affect Wrangell commercial fishermen in a number of ways: 1) fishing would be closed or limited in the affected system for a period of time, reducing the total allowable catch in Southeast Alaska, forcing fishermen into districts in which they would normally not fish, thereby increasing competition for fewer resources already dwindling in size; 2) shellfish fisheries would also be impacted, particularly on the Stikine Flats, but could also affect geoduck and cucumber fisheries near impacted systems; and 3) pollution in the Stikine River would also impact halibut fisheries, particularly in Frederick Sound; and

WHEREAS, the local economy is also heavily dependent on the success of the Wrangell Marine Service Center, of which a significant amount of business come from the regional commercial fishing fleet throughout Southeast Alaska; and

WHEREAS, the risk of natural forces such as extreme precipitation events and landslides, which are becoming more common due to climate change, add further instability to the mining infrastructure and could trigger catastrophic failure of the tailings waste dams and thereby release contaminants into the Stikine River Watershed and are inadequately addressed in B.C. mine operations designs; and

WHEREAS, Alaska Native Tribes, B.C. First Nations, commercial fishermen, tour operators, traditional, customary, and recreational users of local communities, and conservation groups on both sides of the US/Canadian border have raised concerns about the lack of oversight and continued development of the mining industry in British Columbia presenting significant potential for harm to water quality, fish and wildlife, cultural practices, and local economies; and

WHEREAS, the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) emphasizes the Indigenous peoples' rights to live in dignity, to maintain and strengthen Indigenous institutions, cultures and traditions and to pursue self-determined development, in keeping with Indigenous needs and aspirations, and British Columbia's provincial government passed the Declaration on the Rights of Indigenous Peoples Act into law in November 2019, establishing the UN Declaration as the Province's framework for reconciliation with indigenous peoples; and

WHEREAS, the current lack of protection afforded the transboundary waters of Southeast Alaska, including the Stikine River, compels the Assembly to take action; and

WHEREAS, consistent with our earlier Resolutions Nos. 09-17-1378, 11-19-1502, and 01-20-1508, the Assembly of the City & Borough of Wrangell, Alaska strongly urges the United States and Canadian governments to utilize any and all powers under the Boundary Waters Treaty to develop binding and enforceable protections, including long term water quality monitoring, to ensure that Alaska and British Columbia interests and ways of life are not harmed by upstream Canadian development in the shared transboundary watersheds of Southeast Alaska and Northwest British Columbia.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, THAT:

Section 1. The Wrangell Borough Assembly strongly supports efforts to protect transboundary waters, specifically the Stikine River, and the ecosystem, Indigenous people, communities, residents, and economies that depend on its health.

Section 2. The members of the Wrangell Borough Assembly agree to share information and seek all opportunities for collaboration to address these issues, promote methods to protect the Stikine River, and other Southeast Alaska transboundary waters, from harm, and seek to facilitate and promote meaningful dialogue and engagement at the Tribal, local, state, federal, and provincial levels to assure protection of resources on both sides of the boarder.

Section 3. The Wrangell Borough Assembly calls upon state and federal officials, working with their Canadian counterparts to use all methods afforded under the United States-Canada Boundary Waters Treaty of 1909 to prevent and resolve disputes over the use of shared waters.

Section 4. The Assembly further calls on federal officials to work with Canadian counterparts to immediately address the multitude of regulatory and oversight deficiencies of the mining industry identified by the BC provincial government; and to take meaningful steps to protect the transboundary waters from further catastrophic impacts.

Section 5. The Wrangell Borough Assembly supports an immediate, temporary pause in permitting, development and expansion of Canadian mines along shared Alaska-B.C. salmon rivers until a binding international agreement on watershed protections, developed by all jurisdictions in these shared transboundary watersheds and consistent with the Boundary Waters Treaty of 1909 and the United Nations Declaration on the Rights of Indigenous Peoples, is implemented.

Section 6. The Wrangell Assembly further calls on state and federal officials to convene with local communities, stakeholders, and Indigenous leaders of the Taku, Stikine, and Unuk watersheds to develop the aforementioned binding international agreement on watershed protections. This agreement will identify and honor no-go zones and decisions by local residents and Indigenous people on both sides of the international border, ensure mining companies and shareholders are liable for cleaning up their waste and compensating impacted communities for all damages, and enforce requirements for mining best practices, including a permanent ban on the perpetual storage of contaminated water and wet tailings behind earthen dams along these irreplaceable Alaska-B.C. transboundary salmon rivers.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 26TH DAY OF OCTOBER, 2021.

CITY & BOROUGH OF WRANGELL

Stephen Prysunka, Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

**PETERSBURG BOROUGH
RESOLUTION #2021-11**

**A RESOLUTION OF THE PETERSBURG BOROUGH ASSEMBLY IN SUPPORT OF
A PERMANENT BAN ON TAILINGS DAMS AND FOR A TEMPORARY PAUSE IN
THE PERMITTING, EXPLORATION, DEVELOPMENT, AND EXPANSION OF
CANADIAN MINES ALONG ALASKA-BRITISH COLUMBIA TRANSBOUNDARY
SALMON RIVERS UNTIL THE UNITED STATES-CANADA BOUNDARY WATERS
TREATY OF 1909 AND THE UNITED NATIONS DECLARATION ON THE RIGHTS
OF INDIGENOUS PEOPLES ARE UPHELD AND AN INTERNATIONAL
AGREEMENT ON WATERSHED PROTECTIONS IS IMPLEMENTED**

WHEREAS, the transboundary Taku, Stikine, and Unuk Rivers are of tremendous and unique cultural, ecological, subsistence, economic, and recreational value as Indigenous peoples from several Nations have stewarded the Alaska-B.C. transboundary region since time immemorial and this region is now home to nearly 80,000 people in dozens of communities; and

WHEREAS, the clean water and intact habitat of the Alaska-British Columbia (B.C.) transboundary watersheds are historically some of the most productive wild salmon rivers on the entire west coast of North America, with the Taku, Stikine, and Unuk Rivers alone contributing nearly \$50 million in economic activity, \$34 million in direct spending, over 400 jobs, and almost \$20 million in labor income towards Southeast Alaska's annual multi-billion fishing and visitor industries; and

WHEREAS, Petersburg's economy is heavily tied to several commercial fisheries and virtually every local business benefits from commercial fishing dollars, and Petersburg is normally ranked in the top 25 fishing ports in the U.S. by both weight and value and the estimated ex-vessel income by Petersburg-based fishermen was \$50.5 million in 2018 --with landings of 35.3 million pounds of seafood, and salmon is the most abundant and valuable species to the fishermen of the Petersburg Census Area (that includes Petersburg, Kake, Kupreanof, and Port Alexander) with total landings of over 24.6 million pounds worth more than \$23.3 million in 2018; and

WHEREAS, more than two-dozen inadequately regulated Canadian hard rock mining projects are in various stages of abandonment, permitting, development, or operation in the watersheds of Taku, Stikine, and Unuk Rivers in Northwest B.C., most of which are large-scale and open pit, occur in known acid-generating ore bodies, include massive tailings dams that have to store toxic waste forever, expansive waste rock storage facilities, and the need for perpetual water treatment, roads, and other infrastructure, threatening (both in the short term and on geological timescales) the productivity and ecological health of these watersheds through cumulative impacts, contamination, habitat destruction, and/or possible catastrophic failures; and

WHEREAS, B.C.'s environmental assessment process does not set legal requirements or standards for assessing cumulative effects of existing and proposed development, and B.C.'s open-pit Red Chris mine has been operating at the headwaters of the Stikine River since 2015, the entire riparian corridor of the Iskut River, the largest tributary of the Stikine River, is staked with B.C. mineral claims, B.C.'s Kerr-Sulphurets-Mitchell project (KSM), if built as proposed in both the Unuk and Nass River watersheds, would be the largest open-pit mine in Canada and one of the largest in the world, and more than half of the B.C. portion of the Unuk watershed is staked with mineral claims; and

WHEREAS, the Taku, Stikine, and Unuk Rivers are experiencing a decline in wild salmon populations, resulting in the Alaska Department of Fish and Game listing Chinook salmon in the Unuk River as a Stock of Concern in 2017 and currently a plan to soon list Chinook salmon in the Taku and Stikine Rivers as Stocks of Concern; and

WHEREAS, the leaching of heavy metals to groundwater and sediment from mining can contaminate freshwater systems for decades, preventing recovery of fish populations many years after the cessation of mining activity and posing a risk to human health, and B.C.'s Tulsequah Chief mine in the Taku River watershed has been abandoned and leaching acid mine drainage since 1957; and

WHEREAS, mine contamination of the Taku, Stikine, and/or Unuk Rivers would likely affect Petersburg commercial fishermen in a number of ways: (1) fishing would be limited near the affected system for a period of time, which would reduce total allowable catch in Southeast Alaska, forcing fishermen to move into districts in which they would not normally fish, thereby increasing effort and reducing fishing opening lengths, (2) shellfish fisheries would also be impacted, particularly on the Stikine flats, but could also affect geoduck and cucumber fisheries near other impacted systems, (3) pollution in the Stikine River would also likely impact halibut fisheries, particularly in Frederick Sound, and (4) long-term pollution could affect fisheries in the Gulf of Alaska and even the Bering Sea, and Petersburg fishermen participating in those fisheries; and

WHEREAS, following B.C.'s Mount Polley mine disaster in 2014 an expert panel appointed by the B.C. government found that if mining companies continue their business-as-usual operations the province could face an average of two dam failures every ten years; and

WHEREAS, the Alaska-British Columbia Memorandum of Understanding and associated Statement of Cooperation on Protection of Transboundary Waters signed by the State of Alaska and the Province of B.C. in 2015 are important, but cannot provide binding, enforceable protections for the residents, rivers, and watersheds of the Alaska-B.C. transboundary region; and

WHEREAS, the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) emphasizes the Indigenous peoples' rights to live in dignity, to maintain and strengthen Indigenous institutions, cultures and traditions and to pursue self-determined

development, in keeping with Indigenous needs and aspirations, and British Columbia's provincial government passed the Declaration on the Rights of Indigenous Peoples Act into law in November 2019, establishing the UN Declaration as the Province's framework for reconciliation with indigenous peoples; and

WHEREAS, the Boundary Waters Treaty of 1909 was signed to prevent and resolve disputes over the use of shared waters between the United States (U.S.) and Canada, declaring in Article IV that, "it is further agreed that the waters herein defined as boundary waters and waters flowing across the boundary shall not be polluted on either side to the injury of health or property on the other;" and

WHEREAS, consistent with our earlier Resolutions #2014-17, #2017-18, #2019-13 and #2019-20, the Petersburg Borough Assembly strongly urges the United States and Canadian governments to utilize any and all powers under the Boundary Waters Treaty to develop binding and enforceable protections, including long term water quality monitoring, to ensure that Alaska and British Columbia interests and ways of life are not harmed by upstream Canadian development in the shared transboundary watersheds of Southeast Alaska and Northwest British Columbia.

THEREFORE, BE IT RESOLVED that the Petersburg Borough Assembly calls on President Biden and the United States government and Prime Minister Trudeau and the Canadian government to expeditiously:

1. Utilize their authority under the United States-Canada Boundary Waters Treaty of 1909 to prevent and resolve disputes over the use of shared waters; and
2. Support an immediate temporary pause in permitting, exploration, development, and expansion of Canadian mines along shared Alaska-B.C. salmon rivers until a binding international agreement on watershed protections, developed by *all* jurisdictions in these shared transboundary watersheds and consistent with the Boundary Waters Treaty of 1909 and the United Nations Declaration on the Rights of Indigenous Peoples, is implemented; and
3. Convene with local communities, stakeholders, and Indigenous leaders of the Taku, Stikine, and Unuk watersheds to develop the aforementioned binding international agreement on watershed protections. This agreement will identify and honor no-go zones and decisions by local residents and Indigenous people on both sides of the international border, ensure mining companies and shareholders are liable for cleaning up their waste and compensating impacted communities for all damages, and enforce requirements for mining best practices, including a permanent ban on the perpetual storage of contaminated water and wet tailings behind earthen dams along these irreplaceable Alaska-B.C. transboundary salmon rivers.

Passed and approved by the Petersburg Borough Assembly on October 19, 2021.

Mark Jensen, Mayor

ATTEST:

Rebecca Regula, Deputy Borough Clerk

CITY AND BOROUGH OF SITKA

RESOLUTION NO. 2021-21

A RESOLUTION OF THE CITY AND BOROUGH OF SITKA URGING THE UNITED STATES GOVERNMENT TO ADVOCATE FOR A PERMANENT BAN ON TAILINGS DAMS AND FOR A TEMPORARY HALT TO THE PERMITTING, EXPLORATION, DEVELOPMENT, AND EXPANSION OF CANADIAN MINES ALONG ALASKA-BRITISH COLUMBIA TRANSBOUNDARY SALMON RIVERS UNTIL THE UNITED STATES-CANADA BOUNDARY WATERS TREATY OF 1909 AND THE UNITED NATIONS DECLARATION ON THE RIGHTS OF INDIGENOUS PEOPLES ARE UPHELD AND AN INTERNATIONAL AGREEMENT ON WATERSHED PROTECTIONS IS IMPLEMENTED

WHEREAS, the Boundary Waters Treaty of 1909 was signed to prevent and resolve disputes over the use of shared waters between the United States (U.S.) and Canada, declaring in Article IV that, "it is further agreed that the waters herein defined as boundary waters and waters flowing across the boundary shall not be polluted on either side to the injury of health or property on the other;" and

WHEREAS, the Alaska-British Columbia (B.C.) Memorandum of Understanding and associated Statement of Cooperation on Protection of Transboundary Waters signed by the State of Alaska and the Province of B.C. in 2015 are important, but cannot provide binding, enforceable protections for the residents, rivers, and watersheds of the Alaska-B.C. transboundary region; and

WHEREAS, inadequately regulated Canadian hard rock mines in Northwest B.C., most of which are large-scale and open-pit, are occurring in known acid-generating ore bodies near the transboundary Taku, Stikine, and Unuk Rivers shared with Southeast Alaska, producing massive tailings dams that have to store toxic waste forever, expansive waste rock storage facilities, the need for perpetual water treatment, roads, and other infrastructure, as well as threatening (both in the short term and on geological timescales) the productivity and ecological health of these watersheds through cumulative impacts, contamination, habitat destruction, and/or possible catastrophic failures; and

WHEREAS, the Taku, Stikine, and Unuk Rivers are of tremendous and unique cultural, ecological, subsistence, economic, and recreational value as Indigenous people from several Nations have stewarded the Alaska-B.C. transboundary region since time immemorial and this region is now home to nearly 80,000 people in dozens of communities; and

WHEREAS, the Southeast Alaska Indigenous Transboundary Commission - a consortium of fifteen federally recognized Tribes in Southeast Alaska - in 2018 submitted a petition to the Inter- American Commission on Human Rights, asserting that Canada has violated their human rights by failing to prevent foreseeable harms from hard rock mines in B.C., and on March 31, 2021 sent a request to B.C. Premier Horgan for a pause in the permitting of B.C. mining projects in Alaska- B.C. transboundary watersheds until an agreement is made regarding Alaska Tribal participation in ongoing permit decisions pursuant to the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP); and

WHEREAS, the clean water and intact habitat of Alaska-B.C. transboundary watersheds are historically some of the most productive wild salmon rivers on the entire west coast of North America, with the Taku, Stikine, and Unuk Rivers alone contributing nearly \$50 million in economic activity, \$34 million in direct spending, over 400 jobs and almost \$20 million in labor income towards Southeast Alaska's annual multi-billion dollar fishing and visitor industries; and

WHEREAS, the leaching of heavy metals to groundwater and sediment from mining can contaminate freshwater systems for decades, preventing recovery of fish populations many years after the cessation of mining activity and posing a risk to human health, and B.C.'s Tulsequah Chief mine in the Taku River watershed has been abandoned and leaching acid mine drainage since 1957; and

WHEREAS, B.C.'s environmental assessment process does not set legal requirements or standards for assessing cumulative effects of existing and proposed development, and B.C.'s open-pit Red Chris mine has been operating at the headwaters of the Stikine River since 2015, the entire riparian corridor of the Iskut River, the largest tributary of the Stikine River, is staked with B.C. mineral claims, B.C.'s Kerr-Sulphurets-Mitchell project (KSM), if built as proposed in the Unuk-Nass River watersheds, would be the largest open-pit mine in Canada and one of the largest in the world, and more than half of the B.C. portion of the Unuk watershed is staked with mineral claims; and

WHEREAS, the Taku, Stikine, and Unuk Rivers are experiencing a decline in wild salmon populations, resulting in the Alaska Department of Fish and Game listing Chinook salmon in the Unuk River as a Stock of Concern in 2017 and will soon list Chinook salmon in the Taku and Stikine Rivers as Stocks of Concern; and

WHEREAS, on June 30, 2021, Canada's Department of Fisheries and Oceans eliminated 60% of its commercial salmon fleet in B.C. due to poor returns and declining populations - some near 90% declines - resulting in the largest set of commercial salmon fishery closures in B.C. history, while simultaneously B.C. continues to permit industrialization of the headwaters (spawning and rearing grounds) of some of its largest salmon producing systems; and

WHEREAS, the risk of natural forces such as extreme precipitation events and landslides, which are becoming more common due to climate change, add further instability to the mining infrastructure and could trigger catastrophic failure of the tailings waste dams and thereby release contaminants into the Taku, Stikine, and Unuk waterbodies and are inadequately addressed in B.C. mine operations designs; and

WHEREAS, following B.C.'s Mount Polley mine disaster in 2014 an expert panel appointed by the B.C. government found that if mining companies continue their business-as-usual operations the province could face an average of two dam failures every ten years and the same expert panel reported there are 123 active tailings dams in B.C.; and

WHEREAS, the Auditor General of B.C., in her report issued on May 3, 2016, found that the B.C. Ministry of Energy and Mines and Ministry of the Environment's "compliance and enforcement activities of the mining sector are inadequate to protect the province from significant environmental risks", and according to a 2017 report by the United Nations Environment Programme, Canada has the world's second-worst record for mine tailings spills after China, with seven incidents reported in the previous decade; and

WHEREAS, the June 2021 Audit of Code Requirements for Tailings Storage Facilities by B.C.'s Mine Audits and Effectiveness Unit, has found provincial mining code changes developed after the Mount Polley disaster lack the definition needed to ensure compliance, verification and enforcement--which means communities and the environment across the province lack full protection against the potentially catastrophic consequences of tailings dam failures that B.C.'s new mining code was meant to provide; and

WHEREAS, B.C. touts itself to U.S. officials and potential investors as a world-class marketplace for responsibly-sourced metals and a mining jurisdiction with highly positive ESG (Environment, Social, Governance) outcomes and yet, B.C. is supporting widespread exploration and the permitting of open pits and tailings dams at mine sites across B.C. just upriver from four U.S. border states (AK, WA, ID,

MT) and at the headwaters of some of North America's last remaining productive wild salmon rivers, without the consultation and consent of local Tribes and communities downstream; and

WHEREAS, Native Tribes in Alaska, First Nations in B.C., commercial fishermen, local communities, conservation groups, thousands of concerned citizens, and local, state, provincial, and federal lawmakers (including all eight Senators from the four border states) on both sides of the U.S.- Canada border have raised concerns since 1998 about B.C. mining development potentially causing significant harm to water quality, fish and wildlife, cultural practices, and local economies in Alaska-B.C. transboundary watersheds and still do not have a meaningful say in the shared management of our shared rivers; and

WHEREAS, Commercial fishermen, subsistence and recreational users, local communities, elected leaders, and Tribes and First Nations on both sides of the Canadian/U.S. border have raised concerns about the pace and scope of the proposed industrial development in British Columbia and the potential for harm to water quality, fish and wildlife, and local economies; and

WHEREAS, A major part of Sitka's economic base is commercial and sport charter ocean fishing, in 2019 398 Sitka resident permit holders harvested 27.8 million pounds of fish with a total ex-vessel value of \$41.3 million; and

WHEREAS, Maintaining and protecting healthy wild salmon populations throughout these river systems must be a priority. The concerns of local communities, individuals, and user groups downstream from these projects must be integral to any transboundary watershed development and decision making; and

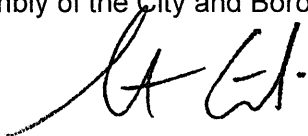
WHEREAS, the City and Borough of Sitka seeks all opportunities for collaboration to address these issues, promote methods to protect these vital rivers from harm, to facilitate and promote meaningful dialogue and engagement at the local, state, federal, provincial, and Tribal levels to assure protection of resources on both sides of the border; and

WHEREAS, the community of Sitka and the Assembly of the City and Borough of Sitka, seek a thriving Salmon Coast (AK-B.C. transboundary region) fed by intact ecosystems, healthy salmon populations and landscapes, robust traditional lifestyles, and sustainable economies.

NOW, THEREFORE, BE IT RESOLVED that the Assembly of the City and Borough of Sitka calls upon President Joe Biden and the United States government and Prime Minister Justin Trudeau and the Canadian government to immediately:

1. Utilize their authority under the United States-Canada Boundary Waters Treaty of 1909 to prevent and resolve disputes over the use of shared waters; and
2. Support an immediate temporary halt to permitting, exploration, development, and expansion of Canadian mines along shared Alaska-B.C. salmon rivers until a binding international agreement on watershed protections, developed by all jurisdictions in these shared transboundary watersheds and consistent with the Boundary Waters Treaty of 1909 and the United Nations Declaration on the Rights of Indigenous Peoples, is implemented; and
3. Convene with local communities, stakeholders, and Indigenous leaders of the Taku, Stikine, and Unuk watersheds to develop the aforementioned binding international agreement on watershed protections. This agreement will identify and honor no-go zones and decisions by local residents and Indigenous people on both sides of the international border, ensure mining companies and shareholders are liable for cleaning up their waste and compensating impacted communities for all damages, and enforce requirements for mining best practices, including a permanent ban on the perpetual storage of contaminated water and wet tailings behind earthen dams along these irreplaceable Alaska-B.C. transboundary salmon rivers.

PASSED, APPROVED, AND ADOPTED by the Assembly of the City and Borough of Sitka, Alaska on this 14th day of September 2021.



Steven Eisenbeisz, Mayor

ATTEST:



Sara Peterson, MMC
Municipal Clerk

1st and final reading 9/16/2021

Sponsors: Knox / Himschoot

Alaska State Legislature

Legislative Hearing

Canadian Mines on Transboundary Rivers

The Need for Financial Assurances

Brief

Prepared and Submitted by

Robyn Allan

Economist

March 16, 2017

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1. Introduction

This brief has been prepared in support of the Alaska State Legislative Hearing on House Joint Resolution 9 (HJR 9). Notwithstanding the recently signed Statement of Cooperation between the British Columbia and Alaska governments, the State of Alaska cannot rely upon the Province of British Columbia to adequately protect downstream interests threatened by upstream mining activity that has been, or will be, permitted and is regulated by the BC Ministry of Energy and Mines and the BC Ministry of Environment.

As recommended in HJR 9, the Canadian and US governments must work together to investigate the current and long-term impacts of mining in British Columbia and develop measures to ensure downstream resources are not harmed. In particular, a fulsome and effective financial assurances regime is needed in British Columbia to protect the environment, guarantee reclamation of mine sites, and in the event unintended major or catastrophic pollution occurs, ensure cleanup, remediation and financial compensation for those affected.

2. Background

One of the key features of any effective environmental protection regime is a method by which to ensure that the costs from pollution are borne by those who cause it. Often articulated as the **Polluter Pays Principle**, the idea is that since economic development is desirable and necessary, it must be undertaken in a sustainable manner that protects the environment from harm as well as protects the public from loss and cost.

When companies bear the cost of pollution arising from their commercial activity this not only serves the public interest, it enhances the sound working of the market economy, now and into the future. Placing the financial burden for environmental impact squarely on those who cause it provides clearer market signals about the net benefits from industrial activity and leads to better investment decisions and mine operating practices.

Once regulators adopt the Polluter Pays Principle financial mechanisms become necessary to ensure that when it comes time to pay, the polluter is able to do so. This is the underlying purpose of a financial assurances regime—to ensure that the polluter has the financial assets to fully meet its obligations when they come due.

Regulatory authorities allow a certain degree of environmental harm as a necessary part of the industrial development process. Mining companies are permitted to disrupt the environment if they agree to reclaim it. Financial assurances for reclamation then become a means by which to

ensure that reclamation will be undertaken. If the company fails to perform its obligation, financial assurances provide regulatory authorities with access to funds to undertake reclamation activities themselves.

The reliability of reclamation cost estimates as well as the degree to which the estimated reclamation liabilities are funded become features of a reclamation financial assurances regime that speak to the quality of the program. That is, a financial assurances regime that portends the successful achievement of the Polluter Pays Principle cannot have gaps built into its model whereby the public ends up footing the bill. Accurate reclamation estimates along with full funding of reclamation obligations closes the gap between lip service to a Polluter Pays Principle and its actualization.

Regulatory authorities are aware that unintended environmental pollution events from mine sites can and do occur despite best compliance and enforcement efforts to avoid them. This is why, as part of the permitting process, some environmental protection regimes require that companies prove that they have access to sufficient financial resources for clean-up, remediation and compensation if accidents happen.

A fulsome financial assurances regime for reclamation and unintended pollution events provides environmental protection benefits far in excess of ensuring cash is available to pay for damage done.

When companies are required to prove up front that they are fully capable of meeting their environmental impact obligations for reclamation and unintended environmental harm events:

1. companies are incentivized to adopt best available practices and best available technologies;
2. operators release less hazardous waste over the mine's life;
3. fewer accidents occur and the consequence of those that happen are reduced;
4. fewer bankruptcies occur; and
5. reclamation, clean-up, remediation and compensation is provided in a more timely and fulsome manner reducing ultimate harm and cost.

These additional benefits mean that financial assurances have an extremely important role to play in the broader goal of environmental protection. An effective financial assurances system protects the environment because it incentivizes pollution prevention. A robust financial assurances regime, therefore, is integral to any regulatory regime that seeks to protect the environment.

British Columbia's mining regulation framework recognizes both intended and unintended environmental harm. In both cases, the Polluter Pays Principle is enshrined in BC's legislative framework. Mine operators are required to bear the full cost of mine reclamation during the mine's life cycle as well as bear the full cost of cleanup, remediation and compensation for commercial losses when accidents occur.

In practice, however, this is often not the case. This is because there is little in BC's financial assurances regime to guarantee that reclamation estimates are accurate, that companies have the financial capacity to undertake reclamation when required, or that companies will have sufficient financial resources to respond to damage done when accidents occur.

In too many cases mining operators in BC have avoided all or part of their financial obligations for environmental harm because of the weaknesses built into BC's financial assurances regime. BC's subpar financial assurances framework not only puts the government's ability to protect the environment at serious risk, it has also placed an unfair burden of current and future costs onto the public.

The governments of the Province of British Columbia and the State of Alaska entered into a Memorandum of Understanding and Cooperation on November 25, 2015. On October 6, 2016, a Statement of Cooperation established a Bilateral Working Group on the protection of transboundary waters and the fishing they support.¹

The primary focus of the working group is on concerns related to the degradation of water resources from existing and proposed mines in BC that are located in the headwaters of shared Alaska-BC rivers. The scope of the group's work extends throughout the mines' life cycle which includes development, operations, facilities closure, and long term mine maintenance that in some instances may continue in perpetuity. There is nothing in the agreement that speaks to the need for an effective financial assurances regime in British Columbia as part of the environmental protection strategy or as a means to respond to losses incurred from a degradation of waterways now or in the future.

The Province of British Columbia's regulation of mining activity does not properly protect the public interest of British Columbians or Alaskans, nor does it protect the environment. It does not ensure adequate compensation for losses incurred when things go wrong. The regime is in need of reform despite public statements by the Minister of Energy and Mines, Bill Bennett, that reforms have been implemented.

Regulatory changes that the Province of British Columbia has recently introduced are woefully insufficient to address the lack of compliance and enforcement in mining regulation and there have been no changes to address the failures in the financial assurances regime. The risks to

¹ Appendix I to the Memorandum of Understanding and Cooperation between the State of Alaska and the Province of British Columbia, October 6, 2016, [Statement of Cooperation on Protection of Transboundary Waters](#).

the environment continue while the costs to the public mount under a false pretense that they have been addressed.

Meaningful enhancements to BC's financial assurances regime recommended by the BC Auditor General² and the Union of BC Indian Chiefs³ in reports published in 2016 have gone unheeded. Instead, the BC Ministry of Energy and Mines has endorsed a report on financial assurances it commissioned from consulting firm Ernst and Young (E&Y).⁴ If E&Y's recommendations are adopted by the Province of BC this will likely increase future environmental risk and increase the cost and loss borne by the public.

In the case of mines located at the headwaters of shared rivers, the burden of risk, loss and cost falls disproportionately on the land, water and people who live and work on the other side of the international border.

One of the first steps in addressing the undesirable imbalance between who bears the financial burden of activity from mines located in BC and who has the authority to mitigate it is to understand the financial assurances regime in BC and determine if it meets the standards of practice expected. This brief addresses these issues. In particular, this brief:

1. discusses the financial assurances regime in British Columbia;
2. highlights the degree to which BC's financial assurances regime does not protect transboundary waters and the fishing they support; and
3. recommends actions that could be taken to close the gaps between environmental protection goals and the practical reality.

The Bilateral Working Group's stated intent to protect transboundary waters is not achievable under British Columbia's current regulatory framework and its substandard financial assurances regime. The laudable intent of the Statement of Cooperation to protect transboundary waters and the fishing they support will be frustrated unless BC's financial assurances system is based on accurate reclamation estimates, requires full funding for these cost estimates and requires mine operators to prove access to adequate financial resources to fund response to, and compensate for, major and catastrophic pollution events.

² Auditor General of BC, ["An Audit of Compliance and Enforcement of the Mining Sector"](#), May 2016.

³ Union of BC Indian Chiefs (UBCIC), ["Toward Financial Responsibility in British Columbia's Mining Industry"](#), Robyn Allan, May 2016.

⁴ Ernst and Young, BC Ministry of Energy and Mines, ["Report and recommendations for BC's mine reclamation financial security policy"](#), February 2017.

Since the Province of British Columbia does not intend to address these matters, a call for the Canadian and US governments to work together to investigate the impacts of mining in British Columbia and develop measures to ensure downstream resources are not harmed is both timely and necessary.

3. British Columbia's Financial Assurances Regime

The financial assurances regime for mine site reclamation in British Columbia is inadequate because it does not accurately estimate mine reclamation obligations or require full-funding of reclamation liabilities at the time these obligations are permitted or when obligations are revised every five years as part of the life-cycle monitoring process.

A financial assurances regime to ensure mine owners have sufficient financial resources to pay for environmental damage and commercial losses from unintended mine accidents—such as tailings facilities breaches—is non-existent.

Two recent reports canvassed this issue. They include the BC Auditor General's "Audit of Compliance and Enforcement of the Mining Sector" and the Union of BC Indian Chiefs' "Toward Financial Responsibility in British Columbia's Mining Industry".

The reports drew similar conclusions regarding the inadequacy of BC's system of financial assurances and how this leads to increased risk exposure, increased harm to the environment and increased cost borne by the general public. These findings are in contrast to BC's stated goal of ensuring the polluter pays for the damage the polluter creates.

The UBCIC report recommended that in order to better protect the environment and the public:

1. full security be required to fund mine site reclamation costs;
2. financial assurances be introduced for unexpected environmental harm events;
3. an industry funded pool be established to provide funds for reclamation costs not met by mine operators and/or the costs and compensation related to unintended environmental accidents in the event mine operator required resources prove insufficient;
4. the establishment of a fair and fulsome claims settlement process; and

5. transparency and accountability in the preparation of reclamation cost estimates to ensure their reliability and provide proof that full security is required and posted.⁵

The BC Auditor General's report recommended that government safeguard taxpayers by:

1. ensuring the reclamation liability estimate is accurate and that the security held by government is sufficient to cover potential costs. (Recommendation 1.3 Security – adequate coverage); and
2. reviewing its security mechanisms to ensure taxpayers are safeguarded from the costs of an environmental disaster. (Recommendation 1.4 Security – catastrophic events).⁶

Despite ongoing and recent claims by British Columbian legislators that the province of BC has implemented actions to address the shortcomings in the province's financial assurances regime, recommendations related to financial assurances for both reclamation costs and unintended environmental harm costs have largely gone unheeded.

The recommendations contained in both the BC Auditor General's and UBCIC's reports are as relevant today as when the reports were released since the Province of BC has not acted upon them.

The Province of British Columbia's ineffective response to the systemic failures in mining regulation and its financial assurances regime has led to a recent call for a judicial inquiry prepared on behalf of the Fair Mining Collaborative. The request for a judicial inquiry has been endorsed by numerous First Nations and environmental organizations located throughout British Columbia.⁷

3.1 Reclamation Liability

The first order of business in any environmental protection program is to reasonably estimate the level of risk. Without accurate and reliable reclamation accounting, British Columbian residents—and their Alaskan neighbours—do not know the magnitude of the likely reclamation cost exposure. The Province of British Columbia is most remiss in its estimates of water treatment. In many instances reclamation plans do not include water treatment as part of the estimation exercise. There is no indication that the Province of BC

⁵ Union of BC Indian Chiefs (UBCIC), ["Toward Financial Responsibility in British Columbia's Mining Industry"](#), Robyn Allan, May 2016, page 6.

⁶ Auditor General of BC, ["An Audit of Compliance and Enforcement of the Mining Sector"](#), May 2016, page 12.

⁷ Environmental Law Centre, University of Victoria, Letter to Premier Christy Clark, Request for Establishment of a Judicial Commission of Public Inquiry to Rectify and Improve BC Mining Regulation and report, ["Fixing Systemic Failures in BC's Mining Regulation: The Urgent Need for a Judicial Inquiry"](#), March 8, 2017

intends to improve its approach to its reclamation estimation procedure in a meaningful manner.

Not only are reclamation liabilities generally underestimated, the province also intends to continue its practice of allowing many mine operators to provide only partial security for these underestimated liabilities. In most instances, the province intends to wait until the mine is near the end of its useful life to require that a mining operator post full funding for reclamation.

Waiting until the financial benefits from mining activities are near the end of their useful life is the wrong time to require financial security—this is the very point in the life cycle where a mine is least likely to be able to provide such financial assurance. Such a practice provides an incentive to the mining operator to seek bankruptcy protection to avoid such costs, externalizing the burden onto the public in the process. The practical reality in BC is that when a company seeks bankruptcy protection, reclamation efforts generally move into a state of limbo.

3.2 Major or Catastrophic Event Liability

The Province of BC has not taken any steps toward ensuring that mining operators have adequate access to financial resources in the event of a major or catastrophic event.

The fact that the Province of BC has ignored mandatory financial assurances in the event of unintended environmental harm, such as a tailings facility breach, is surprising given that the province is aware that a Mount Polley type of catastrophe is expected to occur twice each decade. The Independent Expert Engineer's investigation determined that unless half of BC's 123 tailings facilities are decommissioned, two such tailings breaches are likely to occur each decade.⁸ The Province of BC has not taken any steps toward designing the recommended decommission plan, but continues to approve mine projects that rely on wet tailings storage. British Columbia is adding to the risk of future storage facility failures.

The fact that the Province of BC has ignored the introduction of mandatory financial assurances in the event of unintended environmental harm is also surprising given that the Province relies upon, and promotes, such mechanisms for protecting BC's natural resources in other areas of industrial activity.

⁸ Independent Expert Engineering investigation and Review Panel, [“Report on Mount Polley Tailings Storage Facility Breach, Appendix I”](#), January 30, 2015.

For example, Canada's Pipeline Safety Act requires that a minimum of \$1 billion in financial assurances be provided by companies in the event of a spill from crude oil transported along interprovincial pipelines.⁹ During environmental assessment and project permitting the National Energy Board (the federal regulator) has the ability to increase the mandatory amount based on the perceived risk of the project.

The Province of BC recently approved the expansion of the Trans Mountain pipeline system by relying, in part, on the protection mandatory financial assurances required in the Pipeline Safety Act afford land, water and communities in the event of an unintended spill. In contrast, the Province has not seen fit to extend such financial protection to the public if such a toxic spill event occurs from a tailings facility instead of a pipeline.

This inconsistent treatment of pipeline spills as compared to mining related spills not only creates a gap in the fulfillment of the Polluter Pays Principle, it treats two toxic spill events differently depending upon the source of the damage. This is not prudent policy or practice. Prudent environmental protection regulation would treat the need for financial assurances related to a toxic spill the same regardless of how the toxic spill occurs.

Another example of financial assurance protection for unintended pollution events exists in the international liability and compensation regime for spill events related to the marine transport of crude oil. Canada is a signatory to the international program and through the International Oil Pollution Fund (IOPF) \$1.3 billionCDN is guaranteed to be immediately available to respond to, clean-up and compensate for commercial losses related to spill events caused by the marine transport of crude oil.¹⁰

Both the Pipeline Safety Act and the IOPF financial assurance systems have mechanisms that provide additional funding from industry if losses caused by an accident exceed the funds that are readily available. The industry must make good on financial obligations related to pollution caused by their peers so this cost does not fall to the public instead.

⁹ [Toward Financial Responsibility in British Columbia's Mining Industry](#), Op. Cit., pages 82-84, pages 24-26 and page 79.

¹⁰ Ibid., page 79-84.

3.3 Province of BC Review and Response to Financial Assurance Program Shortcomings

In response to public critique of BC's financial assurances system, the government of BC commissioned two reports. Neither report addressed the accuracy and reliability of reclamation estimates or the need for financial assurances related to unintended pollution events. The Province of BC claims to have responded to issues raised, but these claims are disingenuous.¹¹ The most important issues--accuracy of estimates and mandatory requirement for financial assurances related to pollution events--were left outside the scope of the Province of BC's review.

The first report commissioned by the Province of BC was prepared by Stantec Consulting Ltd. The report reviews a limited selection of reclamation financial assurances for reclamation models in other jurisdictions and compares these to the features of British Columbia's.¹² Although Stantec included Alaska's system—a system that undertakes more rigorous estimation of reclamation obligations than BC and requires full reclamation security at time of estimation—Stantec failed to include a discussion of the Quebec system (another Canadian province with significant mining activity) which has a full security requirement similar to Alaska's. The Stantec report provides an imbalanced impression of best practices applied in Canadian financial assurances systems. Such a limited view is relied upon by the Province of BC to support a continuance of BC's flawed regime.

The second report commissioned by the Province of BC was prepared by consulting firm Ernst and Young (E&Y).¹³ The scope of the terms of reference of the report limited the report's review to an evaluation of the financial assurances system BC has in place for reclamation and whether the approach is appropriate.

It is important to note that BC's current regime applies an ad-hoc risk-based approach to BC's financial security program for reclamation in order to justify its determination that some mine operators only need provide partial security for their reclamation obligations.

¹¹ [Government Actions Renew BC as Leader in Mining](#), February 28, 2017, Mine Reclamation Securities: update and next steps.

¹² Stantec Consulting Ltd., ["Policy and Process Review for Mine Reclamation Security"](#), September 2016.

¹³ Ernst and Young, BC Ministry of Energy and Mines, ["Report and recommendations for BC's mine reclamation financial security policy"](#), February 2017.

A similar risk-based approach was followed in the Canadian government's regulation of rail companies. When a rail car exploded in Lac-Mégantic, Quebec, killing 47 people, Canada's ineffective and underfunded hazardous spill regime for train transport accidents was exposed. The polluter--in this case Montreal Maine and Atlantic Railroad--was required by legislation to pay, but mechanisms were not securely established to ensure they could, or would. Montreal Maine filed for bankruptcy and taxpayers have borne the burden of more than \$155 million in claims costs.¹⁴ Mandatory proof of financial resources for all railway companies have since been introduced because a risk-based assessment approach does not protect the public.

The E&Y report determined BC's risk-based assessment approach--which allows under-funding of reclamation obligations--is adequate, despite the Auditor General's and the Union of BC Indian Chief's warnings to the contrary and despite recent evidence that this approach does not protect the public or environment from loss and cost. E&Y recommended in its report that the Province of BC continue its substandard policy and "formalize its risk management framework for mine securities."¹⁵

Not only does the E&Y report endorse BC's fundamentally flawed approach, there is a recommendation in the E&Y report that will lead to an increased downward bias in reclamation estimates.¹⁶ This is because E&Y proposes that the province increase the discount rate it relies upon for calculating each company's stream of future reclamation costs. As the discount rate rises, the stated present value of a given reclamation estimate falls. E&Y's suggested amendment to the calculation of the reclamation estimate is diametrically opposed to the stated objectives of BC's environmental protection philosophy and the interests of people on both sides of the Canada/US border.

The Province of BC's response to recent critique of its financial assurances framework as outlined above is little more than an exercise in public relations and illustrates the folly in trusting the Province of BC to address the failures in its financial assurances system. Under the current system, the Province of BC is not able to protect provincial or transboundary waterways from harm or the public from undue loss and cost.

¹⁴ Transport Canada, [Support for the people of Lac-Mégantic](#), December 21, 2015.

¹⁵ ["Report and recommendations for BC's mine reclamation financial security policy"](#), Op. Cit., page 4.

¹⁶ Ibid., page 23.

4. The Risk Posed by British Columbia's Current Approach to Financial Assurances

In summary, the most serious risks to the environment, communities and people downstream of mine operations comes from:

1. underestimation of requisite reclamation activity, particularly the exclusion of long-term water treatment;
2. underfunding of reclamation costs that are estimated; and
3. lack of financial resources available to clean-up, remediate and provide compensation when unintended events occur.

Examples are provided below to assist in quantifying the extent of the gap between an effective Polluter Pays regime and BCs regime. These examples include:

1. an examination of reclamation estimates approved by the BC government for Teck Resources' mines in BC compared to the approach Alaska has adopted for Teck's Red Dog Mine. This example provides an illustration of the extent to which underestimation and underfunding exists; and
2. an examination of the Mount Polley breach to illustrate the lack of available financial resources and the extent of taxpayer burden when an unintended pollution event takes place.

4.1 A Case Study in Underestimated and Underfunded Reclamation Requirements—Teck Resources

Teck operates mines in both British Columbia and Alaska. In Alaska, Teck is responsible for the reclamation plans and obligations related to the Red Dog Mine, whereas in BC, Teck is responsible for the reclamation for 6 operating and 7 non-operating mines.

The province of BC estimates Teck's reclamation liability obligations at \$1.4 billionCDN. This estimate excludes significant requirements related to ongoing water treatment and therefore underestimates Teck's liabilities in perpetuity.

For example, Teck's estimated liability does not include all water treatment obligations in the Elk Valley Teck agreed to undertake as part of the Area-Based Management Plan—a plan that was drawn up as a result of transboundary concerns with the State of Montana because of selenium leaching into shared waters. Teck has promised to build 6 water treatment facilities in 9 phases between 2014-2032 but full accounting of these obligations and financial assurances to back them up have not been required. The capital cost for the first five years of the plan—and only two of the 6 treatment facilities—is \$600 million.

After Teck has mined the coal and distributed the benefits from its operations to its shareholders, there is little leverage available to the province of BC to enforce water treatment. This lack of leverage to enforce water treatment exists for any mine where the water treatment obligations are anticipated but not fully or properly estimated in reclamation plans and the mine operator is not required to fully fund such obligations, such as is the case with Tulsequah Chief.

In contrast, Teck's Red Dog Mine in Alaska is expected to require water treatment in perpetuity after the mine has finished its useful life in 2030.¹⁷ Full security for reclamation and water treatment to protect downstream resources is required in the State of Alaska, but is not required in BC. Reclamation estimation is undertaken in a more rigorous manner in Alaska and full documentation is available to the public. In addition the public has an opportunity to comment on reclamation plans and estimates. Full access to information and opportunity to critique reclamation estimates is not available in BC.

Since the Chief Inspector of Mines has required the company post security of only \$510 millionCDN for the \$1.4 billionCDN liability estimate it has accepted, this leaves \$869 millionCDN of unfunded liability—an unfunded liability of 63% as compared to 100% full funding on a larger estimated liability as would be required by the State of Alaska.¹⁸

¹⁷ [Reclamation and Closure Plan](#), Red Dog Mine, SRK Consulting prepared for Teck Alaska Incorporated, August 2016.

¹⁸ British Columbia, Ministry of Energy and Mines, [Annual Report of the Chief Inspector of Mines](#), 2015, page 36 - 39.

Teck has filed an irrevocable letter of credit (bond) with Alaska for reclamation obligations related to its one mine in the amount of \$558 millionUS¹⁹ while the company has been required to post only about \$510 millionCDN related to 13 mine facilities in BC.

It is important to note that there are no legislative or regulatory amendments required to ensure reclamation cost estimates are more accurate and incorporate potential water treatment obligations, or that reclamation costs for mines located in BC be fully funded. Enhanced estimation and immediate and ongoing full funding of reclamation obligations is at the discretion of BC's Chief Inspector of Mines. The Chief Inspector could require that all mining reclamation plans for mines located in proximity to shared international waters be fully funded.

More robust estimation and full funding of reclamation liabilities is an easily attainable goal in BC—it simply requires a government policy decision for it to occur.

Not only does the Province of BC's failure to accurately and reliably evaluate the need and cost of water treatment obligations put fresh water and ecosystems at risk, it creates a playing field that is not level among neighbouring jurisdictions.

The differing approaches between BC and Alaska incentivizes different corporate behaviours and is not in the interests of a well functioning market or in the interests of well managed international trade and commerce relations.

When mine operations in both BC and Alaska have the potential to impact waterways and the fishing they support, It is inappropriate for the reclamation estimation and funding process in one jurisdiction to be so fundamentally superior to that followed by the other jurisdiction. Whether Red Dog Mine operates in BC or Alaska should have no impact on the integrity of the reclamation plans or the likelihood that the costs will be paid when they come due. If Red Dog were located in BC, the estimated reclamation obligations and related funding requirements would be substantially lower than those required in Alaska for the same activity. The substandard approach in BC increases risk to the environment and the likelihood of public loss and cost.

In an effort to accommodate the needs of business over the needs of the environment and public, the current British Columbia government has granted special approvals to mining

¹⁹ State of Alaska, Department of Natural Resources, [Mining Reclamation Bond](#), October 4, 2016.

operators such as Teck and can be expected to continue this inappropriate practice for mines in BC in the future.

The tendency to favour business interests over environmental interests led the BC Auditor General to raise serious concerns about conflicts of interest within the Ministry of Energy and Mines and the potential for the regulator to become captured by the industry it is supposed to regulate. For example, Teck was granted provincial Cabinet approval for a permit to expand its Line Creek coal mine. That permit allows an increase in selenium discharge five times the level recommended in provincial guidelines.²⁰

Ministry of Environment staff advised the BC government that issuing a permit under such discharge conditions would likely not be protective of the environment. Department of Environment staff advised government that it could not approve a permit on that basis. In an unprecedented action, the British Columbia Cabinet invoked Section 137 of the Environmental Management Act to approve the permit for Line Creek's expansion. The risks from such a significant increase in selenium discharge, and the rationale for approval, have not been disclosed to the public. The BC Auditor General recommended that the government do so, but the government has refused.

4.2 A Case Study of Unintended Pollution Events—Imperial Metal and Mount Polley's Tailings Facility Breach

Imperial Metals is the second largest mine operator in the province of BC, second only to Teck Resources. Imperial Metals operates two copper mines—Mount Polley and Red Chris. It is a 50% of Huckleberry which entered care and maintenance in 2016. Imperial Metals is also a 50% owner of Ruddock Creek which is currently in development.

In 2014 the reclamation liability estimate for Mount Polley was \$25.9 millionCDN with \$10.5 millionCDN unfunded. For 2015 Mount Polley's reclamation liability increased to \$35.4 million and yet the unfunded liability amount rose to \$11.7 millionCDN. This means that although the province of BC knows that Imperial Metals operates a facility that should not have failed (which reflects poorly on the company's practices and procedures), and that the cost of future reclamation has increased partly due to the damage created by the breach, regulators have somehow concluded that the company's operations are less risky. This is

²⁰ ["An Audit of Compliance and Enforcement of the Mining Sector"](#), Op. Cit., page 100.

reflected in the fact that the Province of BC has reduced the percentage of security the company must post against its future reclamation costs.

On August 3, 2014, the 40-metre-high tailing dam at Imperial Metals' Mount Polley mine failed. Twenty-five million cubic metres of toxic wastewater and construction materials spewed into Polley Lake, Hazeltine Creek and eventually Quesnel Lake. Within the year much of the affected forest would be dead.

Two days after the spill, the BC ministries of Environment and Energy and Mines promised the response to the spill would be thorough, that health and safety would be protected and that the "cost of the cleanup of the breach is the responsibility of Imperial Metals, and is not a cost borne by B.C. taxpayers." Two days after that, BC Environment Minister Polak said: "We have a polluter-pay model in British Columbia and we expect the company will be the one paying for the cleanup and recovery."²¹

But B.C. does not have an enforceable polluter-pay model. Mining companies are not required to prove in advance that they have the insurance or other financial resources to pay for damage they cause. And if they are unable to pay, there is no industry-funded pool to fill the gap.

In the case of Mount Polley, which is operated by one of the largest mining companies in BC, the company was profitable before the event and therefore had positive cash flow, had access to the deep pockets of two large investors, and held some business interruption and pollution liability insurance. However, BC taxpayers have ended up on the hook for a substantial portion of the \$67.4 millionCDN in cleanup costs. Taxpayer funded refunds for expenses Imperial Metals incurred related to its response have meant more than \$23.6 millionCDN returned to the company, and unrecovered BC government (taxpayer funded) response expenditures of more than \$14 millionCDN have been incurred.²²

Not only are cleanup costs subsidized by the public purse, the land and waterways downstream of the tailings facility have, effectively, become Imperial Metals' new, more natural version, of a toxic waste impoundment area. The sludge will never be reclaimed and returned for storage in its former facility.

²¹ Vancouver Sun, Robyn Allan, [Mount Polley Cleanup Heavily Taxpayer Subsidized](#), August 3, 2016.

²² Email correspondence with the Ministry of Environment of unrecovered costs to March 2017.

None of these concerns address the needs of communities, local businesses and individuals that have not been compensated for commercial claims or reduced land values because of the spill. The claims mechanism whereby Imperial Metals responds to and determines compensation for those who have suffered financial loss is unfair and inefficient. Those who have suffered losses must file their claims with Imperial Metals which is not an arm's length, disinterested third-party. For many small business operators, proof of loss is a difficult and time consuming activity. When legitimate claims for compensation are refused, the only access is to the courts, which is a timely and expensive proposition leaving many impacted parties without proper redress.

Instead of heeding the recommendations in the Expert Engineers report that half of the province of BC's 123 facilities be decommissioned to ensure that tailings dams failures like Mount Polley's be avoided in the future, the BC government has not only ignored the recommendation, it continues to approve such facilities in new mine permits.

There remain many outstanding questions as to whether the cleanup and remediation plans approved by the province of BC have been driven by prudent environmental standards or have been driven by Imperial Metals' financial constraints. Within weeks of the event Imperial Metals booked its anticipated cleanup, remediation and compensation costs related to the event at \$67.4 millionCDN. That estimate has not been altered since. It is unusual for response and compensation costs for such a major event to be unvaried over the time horizon of cleanup, remediation and claims settlement.

There are two major lessons to be learned from the Mount Polley catastrophe.

The first is that access to adequate financial resources for responding to unintended pollution events should not be left to the discretion of mining companies. The majority of these companies do not sufficient financial resources to respond to their obligations and for mines close to the end of their life, under care and maintenance or closed, there is a significant incentive for the mine company to seek bankruptcy protection to avoid the costs of an unexpected pollution event.

The second lesson is that if the risk and potential cost of unintended events is assessed by an independent party prior to events taking place, clean-up, remediation and compensation will not be left to limitations imposed by the financial resources a company has access to, but will reflect predetermined standards for response and compensation. Certainly this is the standard of practice for a number of other potential pollution events such as those that may

occur from the failure of an interprovincial pipeline, a tanker spill, or rail car explosion. There is no reason such a standard of financial assurances should not exist for a mine site.

5. Conclusion

It is imperative that if transboundary waterways are to be protected that a comprehensive financial assurances program be introduced in British Columbia. Such a program needs to include:

1. the development of accurate reclamation estimates that include water treatment;
2. transparency and accountability in the preparation of reclamation cost estimates along with an opportunity for public review and comment of the proposed plan and costs;
3. full security posted to fund reclamation costs at time of permit;
4. financial assurances for unexpected environmental harm events for all mines (closed and operating) based on an independent risk assessment;
5. an industry funded pool for reclamation costs not met by mine operators and/or the costs and compensation related to unintended environmental accidents in the event the required mine operator financial assurances are insufficient; and
6. the establishment of a fair and fulsome claims settlement process.

The Province of British Columbia refuses to assume responsibility to adequately protect downstream interests threatened by upstream mining activity by introducing much needed reforms to the regulation of mining activities in the Province, particularly as they relate to the introduction of a fulsome and effective financial assurances regime. Therefore, House Joint Resolution 9 requesting that the Canadian and US governments work together to investigate the current and long-term impacts of mining in British Columbia and develop measures to ensure downstream resources are not harmed, is timely and necessary.

Greetings City and Borough of Wrangell Assembly,

Southeast Alaska Indigenous Transboundary Commission and Salmon Beyond Borders thank you for considering adopting **"THE RIVERS THAT FEED US" RESOLUTION OF SUPPORT that a number of Municipalities and Tribes in Southeast Alaska recently passed.** Attached and linked here is the [Resolution of Support](#) drafted by Southeast Alaska Indigenous Transboundary Commission, Salmon Beyond Borders, and Southeast Alaska community leaders for the consideration of local Tribal and Municipal governments. We ask you to please strongly consider passing this resolution to defend and sustain the transboundary Taku, Stikine, and Unuk Rivers. ["The Rivers that Feed Us" fact sheet and map insert](#) provides more context for this issue and justification for this resolution.

For your consideration as you work to bring this resolution forward to a vote, here is a brief overview of points we addressed during the discussion of the resolution on September 14, 2021:

WHO HAS PASSED RESOLUTION SO FAR?: As of September 16, 2021, the City and Borough of Sitka Assembly, Tenakee City Council, Pelican City Council, Saxman City Council, Wrangell Cooperative Association, Sitka Tribe of Alaska, Craig Tribal Association, and the Organized Village of Kake have passed this resolution. Additionally, several dozen prominent community members, businesses, and organizations have signed onto the Community Resolution of Support. Additionally, over 100 individual Alaskans have signed onto [this letter to President Biden](#) asking for this same temporary pause on new mining activity – and a permanent ban on tailings dams – in the Taku, Stikine and Unuk rivers.

PAST RESOLUTIONS: This resolution builds on the strong letters and resolutions focused on the protection of Alaska-B.C. transboundary rivers [submitted to U.S., Canadian, and British Columbia governments from all sectors of Alaska and the U.S. over the last seven years](#), including the powerful resolutions passed by the [City and Borough of Wrangell](#).

HOW IS THIS RESOLUTION DIFFERENT FROM PREVIOUS RESOLUTIONS?: Like past resolutions, this resolution includes a request to President Biden and the U.S. federal government to continue to call on Canada to secure binding, enforceable protections for the shared, iconic Taku, Stikine, and Unuk Rivers threatened by Canada's large-scale mining pollution upstream. This resolution ALSO requests the Biden Administration to call for: (1) *A temporary pause* on Canadian mine exploration, permitting, expansion, and development in the Taku, Stikine, and Unuk River systems *until* these binding watershed protections are implemented that uphold the U.N. Declaration on the Rights of Indigenous Peoples and the U.S.-Canada Boundary Waters Treaty; AND (2) *A permanent ban on mine tailings dams* in the Taku, Stikine, and Unuk watersheds.

WHY CALL FOR A TEMPORARY PAUSE IN NEW CANADIAN MINING IN TRANSBOUNDARY WATERSHEDS?: Southeast Alaska Indigenous Transboundary Commission (SEITC) was the first Alaska entity to call for a temporary pause on B.C./Canadian mine permitting and expansions in shared watersheds until a framework is developed that upholds the U.N. Declaration on the Rights of Indigenous Peoples and includes a process in which downstream tribes provide meaningful consent and input on

proposed upstream development that impacts their way of life. We firmly believe that, with no temporary timeout in new Canadian mining activity along the Taku, Stikine, and Unuk Rivers, nothing will change; B.C. and Canada will continue to permit rampant mining development along shared salmon rivers without the meaningful consent and input from those of us downstream.

WHY CALL FOR A PERMANENT TAILINGS DAM BAN IN TRANSBOUNDARY WATERSHEDS?:

There's currently a global push to ban mine waste dams upstream from communities, like the toxic tailings dams that failed in the last seven years at Imperial Metals' Mount Polley mine along the Fraser River in central B.C. and in Brazil. Chile, Peru, and Brazil have all recently banned upstream tailings dams, for example. B.C.'s own tailings experts predicted that two tailings dams will fail in B.C. every ten years if "business as usual" continues. No insurance company in the world will insure a tailings dam. And yet, B.C. still currently supports business-as-usual practices: the storage of toxic mine tailings underwater and behind earthen or sand dams forever. The B.C. Mining Law Reform Network, a collective of over 30 organizations, is also calling for a ban on tailings dams upstream of communities, including in the Taku, Stikine, and Unuk watersheds.

YOUR INPUT MATTERS: While transboundary salmon runs continue to decline the B.C. mining boom in the Taku, Stikine, and Unuk watersheds continues, unabated. B.C. has staked 20% of these watersheds with mineral claims and most of the dozens of operating and proposed mining projects in this region include one or more tailings dams. Alaskans downstream still have no meaningful say in the scale, scope, and number of mines that Canada and B.C. permits along shared rivers, despite years of calling for international collaboration. The time is now to call on President Biden to defend Alaska interests more strongly than ever. The position and actions of the City and Borough of Wrangell Assembly do truly carry much weight.

Thank you,

Southeast Alaska Indigenous Transboundary Commission & Salmon Beyond Borders



**A RESOLUTION OF SUPPORT
FOR A PERMANENT BAN ON TAILINGS DAMS AND FOR A TEMPORARY HALT TO THE
PERMITTING, EXPLORATION, DEVELOPMENT, AND EXPANSION OF CANADIAN MINES
ALONG ALASKA-BRITISH COLUMBIA TRANSBOUNDARY SALMON RIVERS
UNTIL THE UNITED STATES-CANADA BOUNDARY WATERS TREATY OF 1909 AND
THE UNITED NATIONS DECLARATION ON THE RIGHTS OF INDIGENOUS PEOPLES ARE UPHELD AND AN
INTERNATIONAL AGREEMENT ON WATERSHED PROTECTIONS IS IMPLEMENTED**

WHEREAS, the Boundary Waters Treaty of 1909 was signed to prevent and resolve disputes over the use of shared waters between the United States (U.S.) and Canada, declaring in Article IV that, "it is further agreed that the waters herein defined as boundary waters and waters flowing across the boundary shall not be polluted on either side to the injury of health or property on the other;" and

WHEREAS, the Alaska-British Columbia (B.C.) Memorandum of Understanding and associated Statement of Cooperation on Protection of Transboundary Waters signed by the State of Alaska and the Province of B.C. in 2015 are important, but cannot provide binding, enforceable protections for the residents, rivers, and watersheds of the Alaska-B.C. transboundary region; and

WHEREAS, inadequately regulated Canadian hard rock mines in Northwest B.C., most of which are large-scale and open-pit, are occurring in known acid-generating ore bodies near the transboundary Taku, Stikine, and Unuk Rivers shared with Southeast Alaska, producing massive tailings dams that have to store toxic waste forever, expansive waste rock storage facilities, the need for perpetual water treatment, roads, and other infrastructure, as well as threatening (both in the short term and on geological timescales) the productivity and ecological health of these watersheds through cumulative impacts, contamination, habitat destruction, and/or possible catastrophic failures; and

WHEREAS, the Taku, Stikine, and Unuk Rivers are of tremendous and unique cultural, ecological, subsistence, economic, and recreational value as Indigenous people from several Nations have stewarded the Alaska-B.C. transboundary region since time immemorial and this region is now home to nearly 80,000 people in dozens of communities; and

WHEREAS, the Southeast Alaska Indigenous Transboundary Commission - a consortium of fifteen federally recognized Tribes in Southeast Alaska - in 2018 submitted a petition to the Inter-American Commission on Human Rights, asserting that Canada has violated their human rights by failing to prevent foreseeable harms from hard rock mines in B.C., and on March 31, 2021 sent a request to B.C. Premier Horgan for a pause in the permitting of B.C. mining projects in Alaska-B.C. transboundary watersheds until an agreement is made regarding Alaska Tribal participation in ongoing permit decisions pursuant to the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP); and

WHEREAS, the clean water and intact habitat of Alaska-B.C. transboundary watersheds are historically some of the most productive wild salmon rivers on the entire west coast of North America, with the Taku, Stikine, and Unuk Rivers alone contributing nearly \$50 million in economic activity, \$34 million in direct spending, over 400 jobs and almost \$20 million in labor income towards Southeast Alaska's annual multi-billion dollar fishing and visitor industries; and

WHEREAS, the leaching of heavy metals to groundwater and sediment from mining can contaminate freshwater systems for decades, preventing recovery of fish populations many



years after the cessation of mining activity and posing a risk to human health, and B.C.'s Tulsequah Chief mine in the Taku River watershed has been abandoned and leaching acid mine drainage since 1957; and

WHEREAS, B.C.'s environmental assessment process does not set legal requirements or standards for assessing cumulative effects of existing and proposed development, and B.C.'s open-pit Red Chris mine has been operating at the headwaters of the Stikine River since 2015, the entire riparian corridor of the Iskut River, the largest tributary of the Stikine River, is staked with B.C. mineral claims, B.C.'s Kerr-Sulphurets-Mitchell project (KSM), if built as proposed in the Unuk-Nass River watersheds, would be the largest open-pit mine in Canada and one of the largest in the world, and more than half of the B.C. portion of the Unuk watershed is staked with mineral claims; and

WHEREAS, the Taku, Stikine, and Unuk Rivers are experiencing a decline in wild salmon populations, resulting in the Alaska Department of Fish and Game listing Chinook salmon in the Unuk River as a Stock of Concern in 2017 and will soon list Chinook salmon in the Taku and Stikine Rivers as Stocks of Concern; and

WHEREAS, on June 30, 2021, Canada's Department of Fisheries and Oceans eliminated 60% of its commercial salmon fleet in B.C. due to poor returns and declining populations - some near 90% declines - resulting in the largest set of commercial salmon fishery closures in B.C. history, while simultaneously B.C. continues to permit industrialization of the headwaters (spawning and rearing grounds) of some of its largest salmon producing systems; and

WHEREAS, the risk of natural forces such as extreme precipitation events and landslides, which are becoming more common due to climate change, add further instability to the mining infrastructure and could trigger catastrophic failure of the tailings waste dams and thereby release contaminants into the Taku, Stikine, and Unuk waterbodies and are inadequately addressed in B.C. mine operations designs; and

WHEREAS, following B.C.'s Mount Polley mine disaster in 2014 an expert panel appointed by the B.C. government found that if mining companies continue their business-as-usual operations the province could face an average of two dam failures every ten years and the same expert panel reported there are 123 active tailings dams in B.C.; and

WHEREAS, the Auditor General of B.C., in her report issued on May 3, 2016, found that the B.C. Ministry of Energy and Mines and Ministry of the Environment's "compliance and enforcement activities of the mining sector are inadequate to protect the province from significant environmental risks", and according to a 2017 report by the United Nations Environment Programme, Canada has the world's second-worst record for mine tailings spills after China, with seven incidents reported in the previous decade; and

WHEREAS, the June 2021 *Audit of Code Requirements for Tailings Storage Facilities* by B.C.'s Mine Audits and Effectiveness Unit, has found provincial mining code changes developed after the Mount Polley disaster lack the definition needed to ensure compliance, verification and enforcement—which means communities and the environment across the province lack full protection against the potentially catastrophic consequences of tailings dam failures that B.C.'s new mining code was meant to provide; and

WHEREAS, B.C. touts itself to U.S. officials and potential investors as a world-class marketplace for responsibly-sourced metals and a mining jurisdiction with highly positive ESG (Environment, Social, Governance) outcomes and yet, B.C. is supporting widespread exploration and the



permitting of open pits and tailings dams at mine sites across B.C. just upriver from four U.S. border states (AK, WA, ID, MT) and at the headwaters of some of North America's last remaining productive wild salmon rivers, without the consultation and consent of local Tribes and communities downstream; and

WHEREAS, Native Tribes in Alaska, First Nations in B.C., commercial fishermen, local communities, conservation groups, thousands of concerned citizens, and local, state, provincial, and federal lawmakers (including all eight Senators from the four border states) on both sides of the U.S.-Canada border have raised concerns since 1998 about B.C. mining development potentially causing significant harm to water quality, fish and wildlife, cultural practices, and local economies in Alaska-B.C. transboundary watersheds and still do not have a meaningful say in the shared management of our shared rivers; and

WHEREAS, the below signed agree to share information and seek all opportunities for collaboration to address these issues, promote methods to protect these vital rivers from harm, and seek to facilitate and promote meaningful dialogue and engagement at the local, state, federal, provincial, and Tribal levels to assure protection of resources on both sides of the border.

We, the undersigned business owners, organizations, and community members, seek a thriving Salmon Coast (AK-B.C. transboundary region) fed by intact ecosystems, healthy salmon populations and landscapes, robust traditional lifestyles, and sustainable economies.

Therefore, BE IT RESOLVED that we call upon President Joe Biden and the United States government and Prime Minister Justin Trudeau and the Canadian government to *immediately*:

1. **Utilize** their authority under the United States-Canada Boundary Waters Treaty of 1909 to prevent and resolve disputes over the use of shared waters; and
2. **Support** an immediate temporary halt to permitting, exploration, development, and expansion of Canadian mines along shared Alaska-B.C. salmon rivers until a binding international agreement on watershed protections, developed by *all* jurisdictions in these shared transboundary watersheds and consistent with the Boundary Waters Treaty of 1909 and the United Nations Declaration on the Rights of Indigenous Peoples, is implemented; and
3. **Convene** with local communities, stakeholders, and Indigenous leaders of the Taku, Stikine, and Unuk watersheds to develop the aforementioned binding international agreement on watershed protections. This agreement will identify and honor no-go zones and decisions by local residents and Indigenous people on both sides of the international border, ensure mining companies and shareholders are liable for cleaning up their waste and compensating impacted communities for all damages, and enforce requirements for mining best practices, including a permanent ban on the perpetual storage of contaminated water and wet tailings behind earthen dams along these irreplaceable Alaska-B.C. transboundary salmon rivers.

CITY AND BOROUGH OF WRANGELL

RESOLUTION NO. 1-20-1508

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, URGING THE STATE OF ALASKA TO ENSURE THAT THE BRITISH COLUMBIA (B.C.) GOVERNMENT IMPLEMENTS AN OPEN AND TRANSPARENT PROCESS TO CLEAN UP AND CLOSE THE TULSEQUAH CHIEF MINE

WHEREAS, the Taku River is usually Southeast Alaska's largest overall salmon producer, with Southeast's largest run of coho and king salmon, and is a vital regional economic, cultural and recreational resource. Annual salmon runs can top two million wild fish. The Taku produces up to 100,000 Chinook, 300,000 coho, 400,000 sockeye, 50,000 chum and 1,000,000 pink salmon, as well as significant populations of steelhead trout, cutthroat trout, Dolly Varden char and eulachon; and

WHEREAS, the Taku is the traditional territory of Tlingit people on both sides of the border. The Douglas Indian Association is the federally recognized tribe in Alaska and the Taku River Tlingit First Nation is based in Atlin, B.C. Both have recently called for the cleanup and closure of the Tulsequah Chief Mine; and

WHEREAS, the Tulsequah Chief Mine has been discharging toxic acidic wastewater into the Taku watershed since it was abandoned in 1957. Despite numerous calls for cleanup, the pollution was allowed to continue unabated by previous B.C. governments; and

WHEREAS, this situation is now changing and it appears the current B.C. government now realizes the Tulsequah Chief is not a viable mine and the previous strategy of hoping a company will reopen and eventually clean up the mine isn't realistic; and

WHEREAS, although B.C. is developing a remediation plan for the mine and says that on site work will start in 2020, there is still much to do to ensure this happens; and

WHEREAS, cleaning up and closing down the Tulsequah Chief Mine is currently the best, relatively easiest and timeliest opportunity to protect a valuable transboundary salmon watershed; and

WHEREAS, Alaska legislators, governors, members of congress, community leaders, fishing and tourism groups, businesses and other Alaskans have made cleanup of the Tulsequah Chief Mine a main goal in discussions with B.C. Provincial and Canadian federal officials for many years; and

WHEREAS, remediation of the Tulsequah Chief Mine remains the state of Alaska's highest transboundary water priority.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, THAT:

The Wrangell Borough Assembly urges the State of Alaska to:

1. Ensure that the B.C. government conducts a comprehensive cleanup and closure of the Tulsequah Chief Mine site; and
2. Engage with B.C. and ensure that the process to develop and implement a cleanup and closure plan is as open and transparent as possible and gives downstream interests a voice; and
3. Ensure that the cleanup plan be released to the public so that interested parties are given meaningful opportunity to review the plan in order that downstream stakeholder interests are considered toward achieving the best possible remediation outcome.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 14TH Day of January, 2020.

CITY & BOROUGH OF WRANGELL


Stephen Prysunka, Mayor

ATTEST: 
Kim Lane, Borough Clerk



CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO. 11-19-1502

A RESOLUTION OF THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA, CALLING ON THE GOVERNMENT OF BRITISH COLUMBIA TO ACT IMMEDIATELY TO PROTECT THE **TRANSBOUNDARY** STIKINE WATERSHED AND ALL WHO DEPEND ON IT FROM THE IMPACTS OF CANADIAN MINING PROJECTS

WHEREAS, the City and Borough of Wrangell, lies within the transboundary region of the Stikine Watershed and represent Wrangell residents; and

WHEREAS, the Wrangell Borough Assembly are the leaders in this community and have a responsibility to protect it for generations yet to come; and

WHEREAS, several proposed and operating mines, some of the largest in the world are located in the watersheds that sustain our communities; and

WHEREAS, the 35 communities and cultures of Southeast Alaska, including the Tsimshian, Tlingit and Haida Nations, are largely dependent on the relationship to waterways for commercial fisheries, sport fisheries, and other maritime harvest and food security; and

WHEREAS, the consequences of some mining activities have a history of detrimental impacts on downstream rivers and water quality that healthy fisheries depend upon, therefore posing a threat to us in Wrangell; and

WHEREAS, Canada ratified the United Nations Declaration on the Rights of Indigenous people (UNDRIP) in 2016, including the principles of free, prior, and informed consent (FPIC) for all Indigenous groups impacted by the actions of the federal government; and

WHEREAS, The Boundary Waters Treaty of 1909 between the United States and Canada states that “waters flowing across the boundary shall not be polluted on either side to the injury of health or property on the other”; and

WHEREAS, Both UNDRIP and the Boundary Waters Treaty recognize that the water, fish, and people of a shared watershed enjoy rights that transcend national boundaries; and

WHEREAS, the mines in the Stikine Watershed include the Johnny Mountain Mine and SNIP Mine (currently in exploration), the proposed Schaft Creek Mine, the operational Red Chris Mine, and the most concerning is the proposed Galore Creek Mega-Mine; and

WHEREAS, the fully permitted Galore Creek mega-mine exploratory operation is underway at the headwaters of the Stikine and Iskut Rivers within British Columbia, under the companies Teck Resources Limited and Newmont Mining Corporation; and

WHEREAS, waters of the Stikine River and the surrounding watershed support the life of integral foods, such as the five species of salmon, oolichan, trout, and plants and fungi that support subsistence within the watershed; and

WHEREAS, the Galore Creek mine has potential to directly harm citizens of the United States and British Columbia by way of harm to the Stikine River's water quality, which will directly impact foods and drinking water; and

WHEREAS, Premier Horgan, leader of the British Columbia Provincial Government, has recently committed to bring provincial laws into harmony with the Declaration; and

WHEREAS, our Alaskan Senators have recently stated their support for greater mining protections on transboundary rivers in British Columbia (BC) and called upon BC leadership to take action to guarantee the protection of Alaska's natural resources; and

WHEREAS, it is the responsibility of the Alaskan and British Columbia Governments to work together to safeguard the Stikine Watershed from harm within the transboundary region.

NOW THEREFORE, BE IT RESOLVED BY THE CITY AND BOROUGH OF WRANGELL, ALASKA THAT the Assembly of the City and Borough of Wrangell calls upon the Government of British Columbia, as the jurisdiction where these transboundary mines in the Stikine Watershed are regulated, to act immediately to protect the Stikine Watershed and all who depend on it from the impacts of mining.

BE IT FURTHER RESOLVED THAT, THE CITY AND BOROUGH OF WRANGELL, ALASKA strongly supports Premier Horgan's efforts to implement UNDRIP, including FPIC, in all Indigenous communities for all Indigenous people, specifically including those in Alaska.

BE IT FINALLY RESOLVED THAT, THE CITY AND BOROUGH OF WRANGELL, ALASKA asks the British Columbia Provincial Government and Agencies to conduct a new environmental assessment for the Galore Creek mine that incorporates the United Nations Declaration on the Rights of Indigenous People and Free Prior and Informed Consent in light of the new British Columbia Environmental Assessment Act, which came into force in August of 2019 and takes into account a wider range of effects in the final approval process that was

conducted for the current EA (Environmental Assessment Act), including health, society, gender, climate change, Aboriginal peoples, jobs, and the economy.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA this 12th DAY OF NOVEMBER, 2019.

CITY & BOROUGH OF WRANGELL, ALASKA



Steve Prysunka, Mayor

ATTEST:



Kim Lane, Borough Clerk



CITY AND BOROUGH OF WRANGELL

RESOLUTION No. 09-17-1378

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, SUPPORTING ENFORCEMENT OF THE BOUNDARY WATERS TREATY IN THE SOUTHEAST ALASKA/NORTHWEST BRITISH COLUMBIA TRANSBOUNDARY REGION

WHEREAS, the Wrangell Borough Assembly represents the residents of the City and Borough of Wrangell; and

WHEREAS, the Stikine River is exceptionally vital to Wrangell's cultural and economic health and well-being, all of the transboundary watersheds of the Northwest British Columbia and Southeast Alaska region are of tremendous and unique ecological, economic subsistence, cultural and recreational value, and the clean water and intact habitat of these river systems are some of the most productive wild salmon rivers on the entire west coast of North America; and

WHEREAS, transboundary rivers and their tributaries are facing a significant increase in new large-scale mining development that will impact wild salmon watersheds that cross the U.S. and Canada border, including the Red Chris open-pit mine that began operations in the headwaters of the Stikine River in February 2015; and

WHEREAS, this large-scale open pit mining development is occurring in known acid-generating ore bodies, along with associated waste rock storage facilities and tailings dams, roads and other infrastructure, will threaten the productivity and health of watersheds and fish and wildlife habitat through cumulative impacts and contamination or possible catastrophic failures; and

WHEREAS, Alaska Native Tribes, B.C. First Nations, commercial fishermen, traditional and customary and recreational users local communities, and conservation groups on both sides of the U.S./Canadian border have raised concerns about the mining development in British Columbia presenting significant potential for harm to water quality, fish and wildlife, cultural practices, and local economy; and

WHEREAS, the members of the Wrangell Borough Assembly agree to share information and seek all opportunities for collaboration to address these issues, promote methods to protect these vital rivers from harm, and seek to facilitate and promote meaningful dialogue and engagement at the local, state, federal, provincial, and Tribal levels to assure protection of resources on both sides of the border; and

WHEREAS, maintaining and protecting healthy wild salmon populations throughout these river systems is the priority of local communities and all user groups

and individuals downstream from these projects must be addressed in all transboundary watershed development decision-making; and

WHEREAS, the Auditor General of British Columbia, in her report issued May 3, 2016, found that the British Columbia Ministry of Energy and Mines and Ministry of the Environment's "compliance and enforcement activities of the mining sector are inadequate to protect the province from significant environmental risks"; and

WHEREAS, the Statement of Cooperation on Protection of Transboundary Waters, signed by Lieutenant Governor Byron Mallott, Bill Bennett, British Columbia Minister of Energy and Mines, and Mary Polak, British Columbia Minister of the Environment, on October 6, 2016, is important, but cannot provide binding, enforceable protections for the residents, rivers, and watersheds of the state; and

WHEREAS, the Boundary Waters Treaty of 1909 between the United States and Canada states in Article IV, "It is further agreed that the waters herein defined as boundary waters and waters flowing across the boundary shall not be polluted on either side to the injury of health or property on the other," and provides a mechanism to address transboundary water concerns through the International Joint Commission; and

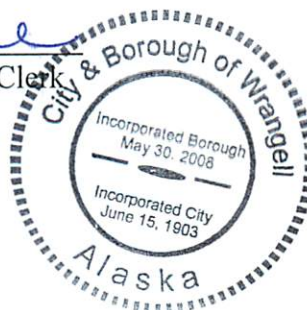
NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, hereby calls for the United States federal government to utilize any and all powers under the Boundary Waters Treaty to develop binding and enforceable protections and financial assurances to ensure Alaska and British Columbia interests and ways of life are not negatively impacted by Canadian development in the shared transboundary watersheds of Southeast Alaska and Northwest British Columbia.

ADOPTED: September 26, 2017


David L. Jack, Mayor

ATTEST:


Kim Lane, MMC, Borough Clerk



CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO. 11-19-1502

A RESOLUTION OF THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA, CALLING ON THE GOVERNMENT OF BRITISH COLUMBIA TO ACT IMMEDIATELY TO PROTECT THE **TRANSBOUNDARY** STIKINE WATERSHED AND ALL WHO DEPEND ON IT FROM THE IMPACTS OF CANADIAN MINING PROJECTS

WHEREAS, the City and Borough of Wrangell, lies within the transboundary region of the Stikine Watershed and represent Wrangell residents; and

WHEREAS, the Wrangell Borough Assembly are the leaders in this community and have a responsibility to protect it for generations yet to come; and

WHEREAS, several proposed and operating mines, some of the largest in the world are located in the watersheds that sustain our communities; and

WHEREAS, the 35 communities and cultures of Southeast Alaska, including the Tsimshian, Tlingit and Haida Nations, are largely dependent on the relationship to waterways for commercial fisheries, sport fisheries, and other maritime harvest and food security; and

WHEREAS, the consequences of some mining activities have a history of detrimental impacts on downstream rivers and water quality that healthy fisheries depend upon, therefore posing a threat to us in Wrangell; and

WHEREAS, Canada ratified the United Nations Declaration on the Rights of Indigenous people (UNDRIP) in 2016, including the principles of free, prior, and informed consent (FPIC) for all Indigenous groups impacted by the actions of the federal government; and

WHEREAS, The Boundary Waters Treaty of 1909 between the United States and Canada states that “waters flowing across the boundary shall not be polluted on either side to the injury of health or property on the other”; and

WHEREAS, Both UNDRIP and the Boundary Waters Treaty recognize that the water, fish, and people of a shared watershed enjoy rights that transcend national boundaries; and

WHEREAS, the mines in the Stikine Watershed include the Johnny Mountain Mine and SNIP Mine (currently in exploration), the proposed Schaft Creek Mine, the operational Red Chris Mine, and the most concerning is the proposed Galore Creek Mega-Mine; and

WHEREAS, the fully permitted Galore Creek mega-mine exploratory operation is underway at the headwaters of the Stikine and Iskut Rivers within British Columbia, under the companies Teck Resources Limited and Newmont Mining Corporation; and

WHEREAS, waters of the Stikine River and the surrounding watershed support the life of integral foods, such as the five species of salmon, oolichan, trout, and plants and fungi that support subsistence within the watershed; and

WHEREAS, the Galore Creek mine has potential to directly harm citizens of the United States and British Columbia by way of harm to the Stikine River's water quality, which will directly impact foods and drinking water; and

WHEREAS, Premier Horgan, leader of the British Columbia Provincial Government, has recently committed to bring provincial laws into harmony with the Declaration; and

WHEREAS, our Alaskan Senators have recently stated their support for greater mining protections on transboundary rivers in British Columbia (BC) and called upon BC leadership to take action to guarantee the protection of Alaska's natural resources; and

WHEREAS, it is the responsibility of the Alaskan and British Columbia Governments to work together to safeguard the Stikine Watershed from harm within the transboundary region.

NOW THEREFORE, BE IT RESOLVED BY THE CITY AND BOROUGH OF WRANGELL, ALASKA THAT the Assembly of the City and Borough of Wrangell calls upon the Government of British Columbia, as the jurisdiction where these transboundary mines in the Stikine Watershed are regulated, to act immediately to protect the Stikine Watershed and all who depend on it from the impacts of mining.

BE IT FURTHER RESOLVED THAT, THE CITY AND BOROUGH OF WRANGELL, ALASKA strongly supports Premier Horgan's efforts to implement UNDRIP, including FPIC, in all Indigenous communities for all Indigenous people, specifically including those in Alaska.

BE IT FINALLY RESOLVED THAT, THE CITY AND BOROUGH OF WRANGELL, ALASKA asks the British Columbia Provincial Government and Agencies to conduct a new environmental assessment for the Galore Creek mine that incorporates the United Nations Declaration on the Rights of Indigenous People and Free Prior and Informed Consent in light of the new British Columbia Environmental Assessment Act, which came into force in August of 2019 and takes into account a wider range of effects in the final approval process that was

conducted for the current EA (Environmental Assessment Act), including health, society, gender, climate change, Aboriginal peoples, jobs, and the economy.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA this 12th DAY OF NOVEMBER, 2019.

CITY & BOROUGH OF WRANGELL, ALASKA



Steve Prysunka, Mayor

ATTEST:



Kim Lane, Borough Clerk



ADOPTED PREVIOUSLY
(Reference Only)

CITY AND BOROUGH OF WRANGELL

RESOLUTION NO. 1-20-1508

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, URGING THE STATE OF ALASKA TO ENSURE THAT THE BRITISH COLUMBIA (B.C.) GOVERNMENT IMPLEMENTS AN OPEN AND TRANSPARENT PROCESS TO CLEAN UP AND CLOSE THE TULSEQUAH CHIEF MINE

WHEREAS, the Taku River is usually Southeast Alaska's largest overall salmon producer, with Southeast's largest run of coho and king salmon, and is a vital regional economic, cultural and recreational resource. Annual salmon runs can top two million wild fish. The Taku produces up to 100,000 Chinook, 300,000 coho, 400,000 sockeye, 50,000 chum and 1,000,000 pink salmon, as well as significant populations of steelhead trout, cutthroat trout, Dolly Varden char and eulachon; and

WHEREAS, the Taku is the traditional territory of Tlingit people on both sides of the border. The Douglas Indian Association is the federally recognized tribe in Alaska and the Taku River Tlingit First Nation is based in Atlin, B.C. Both have recently called for the cleanup and closure of the Tulsequah Chief Mine; and

WHEREAS, the Tulsequah Chief Mine has been discharging toxic acidic wastewater into the Taku watershed since it was abandoned in 1957. Despite numerous calls for cleanup, the pollution was allowed to continue unabated by previous B.C. governments; and

WHEREAS, this situation is now changing and it appears the current B.C. government now realizes the Tulsequah Chief is not a viable mine and the previous strategy of hoping a company will reopen and eventually clean up the mine isn't realistic; and

WHEREAS, although B.C. is developing a remediation plan for the mine and says that on site work will start in 2020, there is still much to do to ensure this happens; and

WHEREAS, cleaning up and closing down the Tulsequah Chief Mine is currently the best, relatively easiest and timeliest opportunity to protect a valuable transboundary salmon watershed; and

WHEREAS, Alaska legislators, governors, members of congress, community leaders, fishing and tourism groups, businesses and other Alaskans have made cleanup of the Tulsequah Chief Mine a main goal in discussions with B.C. Provincial and Canadian federal officials for many years; and

WHEREAS, remediation of the Tulsequah Chief Mine remains the state of Alaska's highest transboundary water priority.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, THAT:

The Wrangell Borough Assembly urges the State of Alaska to:

1. Ensure that the B.C. government conducts a comprehensive cleanup and closure of the Tulsequah Chief Mine site; and
2. Engage with B.C. and ensure that the process to develop and implement a cleanup and closure plan is as open and transparent as possible and gives downstream interests a voice; and
3. Ensure that the cleanup plan be released to the public so that interested parties are given meaningful opportunity to review the plan in order that downstream stakeholder interests are considered toward achieving the best possible remediation outcome.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 14TH Day of January, 2020.

CITY & BOROUGH OF WRANGELL


Stephen Prysunka, Mayor

ATTEST:


Kim Lane, Borough Clerk





TAKU - STIKINE - UNUK

THE RIVERS THAT FEED US



DEFEND AND SUSTAIN THE SALMON COAST

The transboundary Taku, Stikine, and Unuk Rivers of Southeast Alaska and Northwest British Columbia's Salmon Coast are the rivers that feed us – physically, culturally, economically, and spiritually. These wild, glacial rivers flow from the vast boreal forest of British Columbia (B.C.) into the temperate rainforest of Southeast Alaska and the Tongass National Forest.

Along these major salmon river systems, the B.C. government is aggressively pursuing unprecedented industrial development, including large-scale mines, many with massive toxic waste dams – without the meaningful co-
 288
 t of those living downstream.



WHAT'S AT STAKE: WILD SALMON & PEOPLE LIVE HERE



T'AAKÚ: TAKU

Item b.

- Largest roadless river in the world on the West Coast of North America
- U.S. portion is under Tongass Land Use Designation

SHTAX'HÉEN: STIKINE

- Fastest free-flowing river in North America
- U.S. portion is within the Stikine-Leconte Wilderness Area

JOONÁK: UNUK

- B.C. has staked approx. 60% of Canadian side of watershed with mining claims
- U.S. portion is within Misty Fjords National Monument

The Taku, Stikine, and Unuk Rivers are central to life, culture, commerce, sustenance, and ways of life in this region – and home to several Indigenous Nations, including the Tlingit and the Tahltan – linking about 80,000 people in many communities on both sides of the U.S.–Canada border. These rivers are hotspots of biodiversity, climate refugia, and birth all five species of wild Pacific salmon – and serve as economic powerhouses that contribute \$48 million annually to Southeast Alaska's economy. Our transboundary rivers have been stewarded by Indigenous peoples since time immemorial and are subject to the U.S.–Canada Boundary Waters Treaty of 1909.

AT A GLANCE

- Taku, Stikine, Unuk transboundary watersheds: 30,000 square miles and produce 80% of our region's Chinook (king) salmon
- Almost 20% of these watersheds are staked with B.C. mineral claims
- Nearly 80,000 people live downstream from Northwest B.C.
- Salmon and tourism contribute \$2 billion-dollars annually to the Southeast Alaska economy



B.C.'S MODERN-DAY GOLD RUSH

B.C. is feverishly rushing through massive open-pit gold and copper mines, including their colossal toxic waste storage facilities, at the headwaters of shared, iconic salmon rivers. This is happening without the meaningful input of communities and Tribes downstream in Alaska, and despite a global push to ban earthen mine tailings dams.

The industrialization of these river systems is the largest threat to some of the last remaining wild salmon habitat left on the planet. B.C.'s archaic mining laws are not strong enough to protect communities that depend upon cold, clean water, and wild salmon.

Almost 20% of all three AK-B.C. transboundary watersheds are staked with B.C. mineral claims. B.C. markets these mines of the "Golden Triangle" as important for the "clean energy transition." In reality, the vast majority of mining companies are targeting mostly gold. About 80% of the gold they dig up will become jewelry.



TULSEQUAH CHIEF - ABANDONED MINE IN TAKU



RED CHRIS - OPEN-PIT MINE IN STIKINE



RED CHRIS MINE, STIKINE WATERSHED



MOUNT POLLEY MINE, FRASER WATERSHED



TOXIC TAILINGS DAMS

B.C. continues to permit earthen mine "tailings dams" along shared salmon rivers even though these massive mine waste dams have to hold back a toxic slurry of acid-generating waste forever. These dams pose a great risk to environmental and human health because these will ultimately fail. An expert panel that reviewed B.C.'s 2014 Mount Polley mine waste dam failure (pictured right) found B.C. could face an average of two tailings dam failures every ten years. Peru, Chile, and Brazil have all banned upstream tailings dams. It's time these ticking time bombs are also banned along some of the world's last remaining intact salmon rivers.

SPECIAL PROTECTIONS FOR SPECIAL PLACES

THE RIVERS THAT FEED US

This international issue requires an international solution. That is why we are calling for a temporary HALT to exploration, development, and expansion of mines along shared AK-B.C. salmon rivers until the U.S. and Canadian federal governments convene local communities, stakeholders, and Indigenous leaders to develop a binding international agreement that:

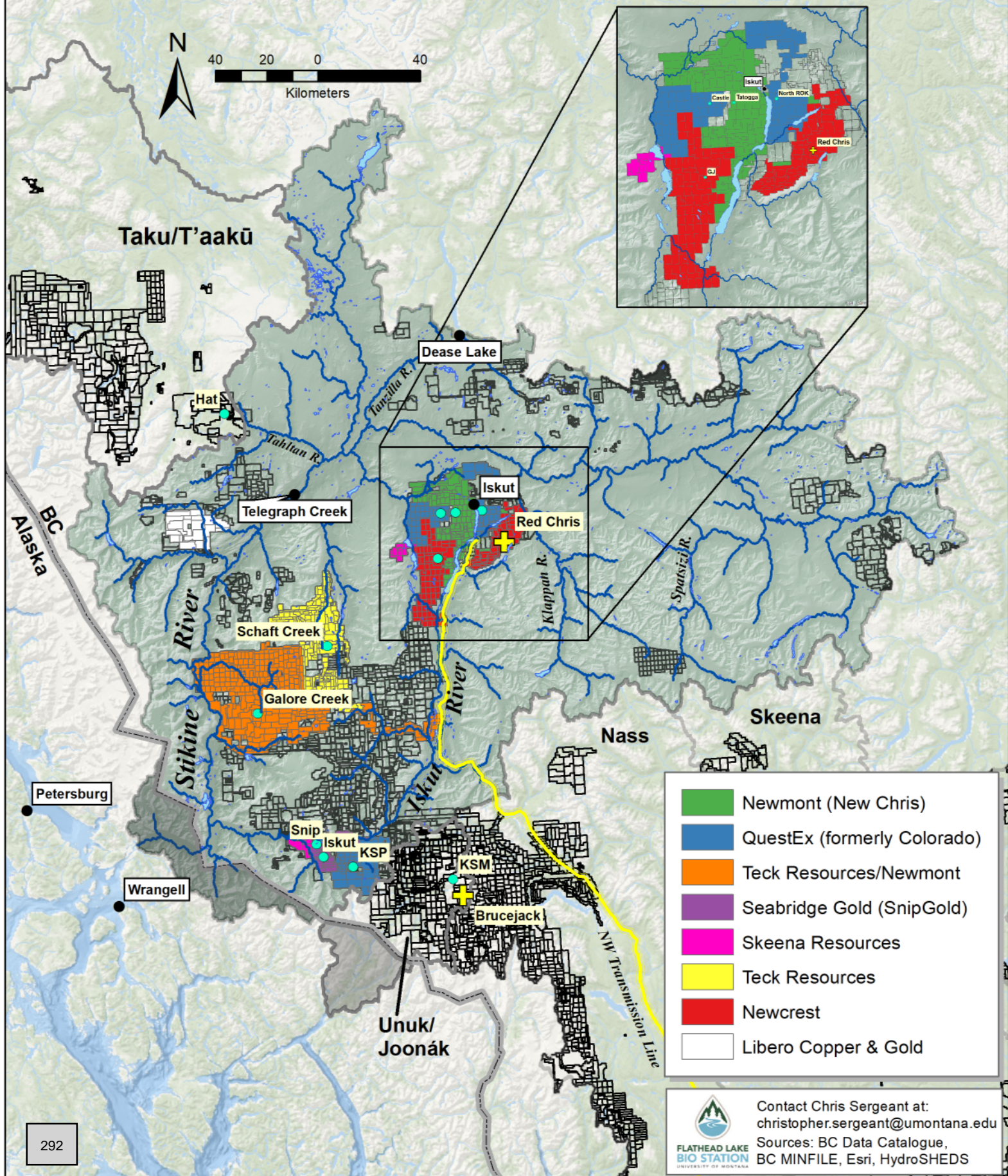
- Honors no-go zones and decisions by impacted local residents and Indigenous peoples
- Ensures B.C. mining companies and shareholders are liable for cleaning up their waste
- Permanently bans toxic mine waste dams along AK-B.C. transboundary salmon rivers

TAKE ACTION AND LEARN MORE AT
291 **SALMONBEYONDBORDERS.ORG AND SEITC.ORG**



Major BC mines, claims, and companies in the Stikine/Shtax'héen watershed

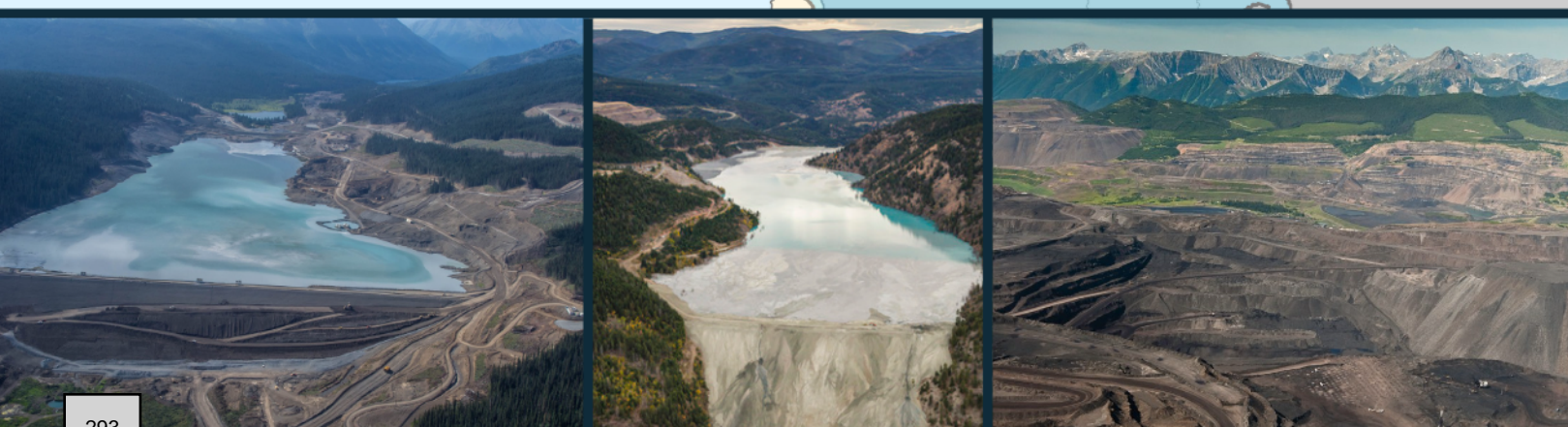
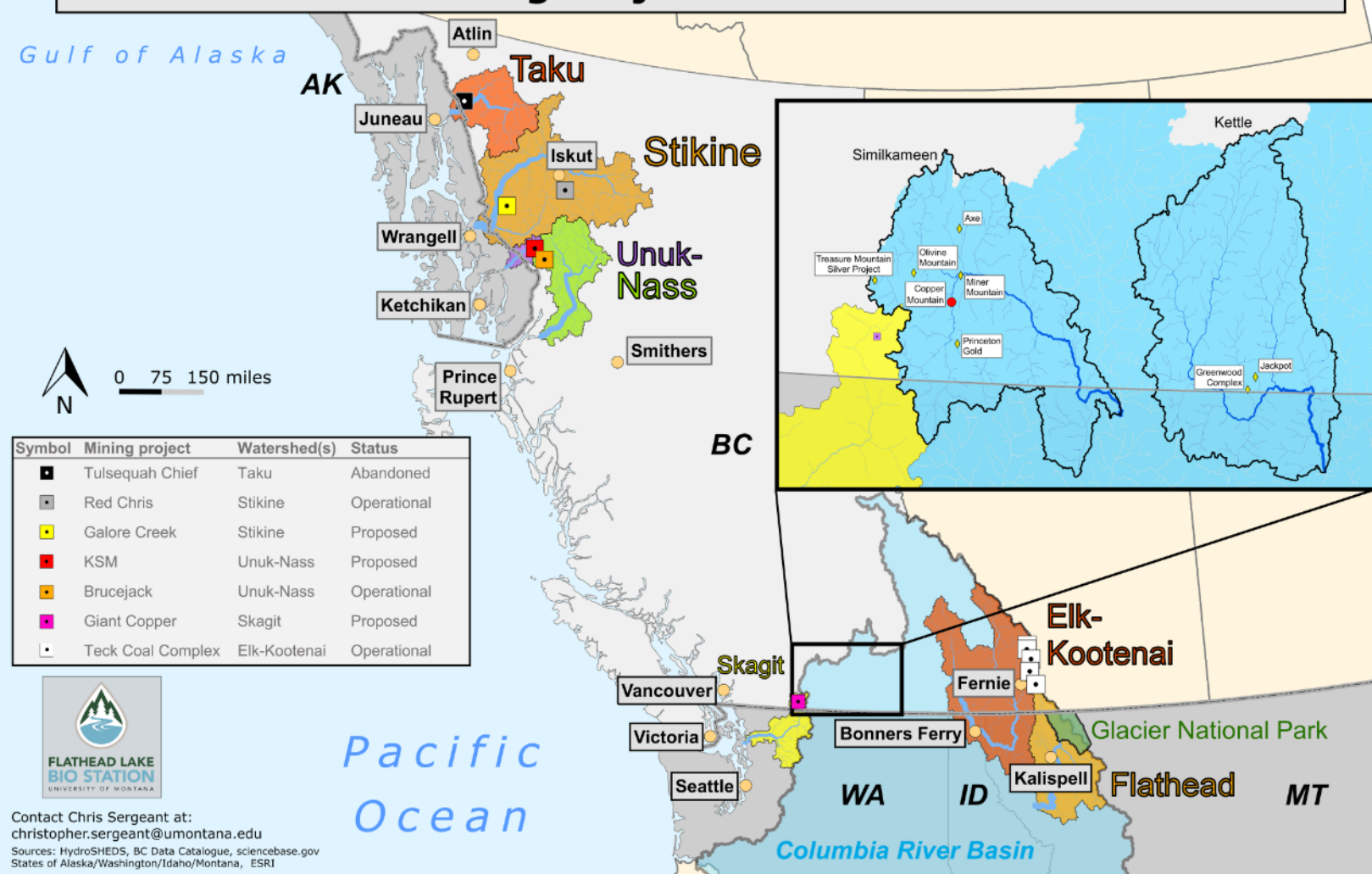
Item b.





Canadian large-scale mines impact the U.S. waters of three other British Columbia (B.C.) border states – Washington, Idaho, and Montana – just as they pollute or threaten to pollute the Alaska-B.C. transboundary Taku, Stikine, and Unuk-Nass Rivers. For decades, B.C. has stalled meaningful international action between the U.S., Canadian and Indigenous governments to protect shared rivers and salmon. B.C. promotes its handshake agreements (MOUs) with downstream U.S. states, while doubling down on the destruction of critical fish and wildlife habitat so vital to our economies and ways of life. B.C.'s own Auditor General has sharply criticized the B.C. mine evaluation, approval, monitoring, mitigation, and bonding processes, warning that B.C. is at risk of violating the Boundary Waters Treaty in relation to the ongoing B.C. mining-related pollution of international waterways.

British Columbia Mining Projects in Shared US-BC Watersheds



CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	10/26/2021
	<u>Agenda Section</u>	13

Discussion Item: Emergency Ordinance No. 1012 (School Superintendent Burr's Request to Consider Amending the Ordinance to add an Exemption for the School District)

SUBMITTED BY:

Lisa Von Barga, Borough Manager

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: \$	FY22: \$
-----------	-----------	----------

Amount Budgeted:

FY20 \$XXX

Account Number(s):

XXXXX XXX XXXX

Account Name(s):

Enter Text Here

Unencumbered Balance(s) (prior to expenditure):

\$XXX

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	Planning and Zoning Commission
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. *Previously Adopted Emergency Ordinance No. 1012*; 2. Correspondence from Superintendent Bill Burr

RECOMMENDATION MOTION:

Discussion (no action).

SUMMARY STATEMENT:

The School District has requested the Assembly consider amending the current travel testing mandate (Ordinance 1012) that was approved on October 1st that requires testing and quarantine for all unvaccinated individuals. This would apply to youth in school. The School

District is concerned that this significantly impacts youth traveling for school sports who are unvaccinated, in that they would be unable to return to school in between sports or activity trips.

The ordinance follows CDC and State of Alaska guidelines. As such, Administration is uncomfortable amending the ordinance carving out an exemption for the School District. Doing so would not be following federal and state guidelines. Moreover, if an exemption clause were to be considered, it should not just be for the School District. Rather it should be an exemption for any organization or business that has adopted its own travel and testing mitigation plan. That creates an entirely new layer of review by some entity, likely the EOC. Administration is not recommending this.

The current ordinance, although a mandate, does not have any enforcement aspect. Following the ordinance is on the “honor system.” If the School District wants to follow their own travel and testing policy and mitigation plan the Borough will not take action, as the current ordinance has no enforcement. It is Administration’s preference that the Assembly recommend this course of action to the School District.

Amending the ordinance with an exemption for the School District that is outside of CDC and state guidance, potentially puts the Borough at risk. If a student or staff member travels, acquires COVID, and exposes others at school – the policy that covers that scenario should be one approved by the School District – as it is specifically related to a school activity.

Given there is no enforcement provision in the Borough’s ordinance, Administration believes the School District has the ability to adopt and enforce their own travel/testing policy outside of the ordinance.

The following information was from the October 1st Agenda Statement and has not changed:

The State has extended its COVID testing for travelers. Due to staffing issues, testing is currently taking place at the Wrangell Medical Center.

Identifying positive cases through testing upon arrival from outside the state is still one of the most effective ways to keep the community safe from the virus being brought into town.

This ordinance requires all persons (except those who are fully vaccinated) traveling into Wrangell from outside the state, arriving via all modes, to adhere to one of the described testing scenarios. The exception is Alaska residents, who may choose to quarantine upon arrival for 14 days in lieu of testing. All persons arriving in Wrangell, via all modes, can use the testing at the Wrangell Medical Center.

This ordinance has no violation or penalty provision.

The ordinance is scheduled to sunset at 11:59pm on December 31, 2021. That date was picked as it is the expiration date of our current emergency declaration.

CITY AND BOROUGH OF WRANGELL, ALASKA

EMERGENCY ORDINANCE NO. 1012

AN EMERGENCY ORDINANCE OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA REAFFIRMING THE DECLARATION OF EMERGENCY IN EMERGENCY ORDINANCES 976, 980, 985, 994, 1003, AND 1011 AND REENACTING THE ADOPTION OF INTERNATIONAL, INTERSTATE, AND INTRASTATE TRAVEL TESTING MEASURES

WHEREAS, the Wrangell Borough Assembly is committed to minimizing the impacts of the COVID-19 pandemic on Wrangell's residents and businesses; and

WHEREAS, one measure available to protect the community is to conduct COVID-19 testing on individuals arriving into the Borough and require such individuals to take certain precautions prior to receipt of a negative result; and

WHEREAS, these measures assist in identifying and protecting against positive cases before significant community spread can occur; and

WHEREAS, the Wrangell Airport and the Alaska Marine Highway System ferry terminal are the primary points-of-entry for persons traveling into Wrangell from interstate, international, and intrastate locations; and

WHEREAS, SEARHC, under State of Alaska funding, has been conducting COVID-19 testing at the Wrangell Airport for the last several months; and

WHEREAS, this testing is available at no charge for those traveling by all modes into Alaska and throughout Alaska, at the Wrangell Medical Center; and

WHEREAS, the State of Alaska maintains only an interstate and intrastate travel testing advisory, rather than a mandate; and

WHEREAS, it is in Wrangell's best interest to continue to require the testing of interstate, international, and intrastate travelers coming into the City and Borough of Wrangell in certain situations, via all modes, in order to quickly discover and isolate infected persons who arrive in Wrangell from outside and inside the State of Alaska; and

WHEREAS, the City and Borough of Wrangell has the authority to implement temporary travel testing mandates relating to international, interstate, and intrastate into Wrangell via all modes to protect the health of all people living in and traveling to the community; and

WHEREAS, the conditions of this Emergency Ordinance are designed to provide the least necessary restrictions.

NOW THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA:

SECTION 1: AUTHORIZATION. This is a non-codified EMERGENCY ORDINANCE provided for in the Home Rule Charter of the City & Borough of Wrangell, Alaska Section 2-11.

SECTION 2: APPLICABILITY (INTERSTATE AND INTRASTATE TRAVEL). The City and Borough of Wrangell Assembly requires that all interstate and intrastate travelers arriving into Wrangell via the airport or the Alaska Marine Highway System (AMHS) ferry terminal, by private transportation carrier to the airport or harbors or docks if applicable, or by personal transportation modes to the airport or harbors or docks, be tested prior to or upon arrival, with details as follows:

I. All Travelers Arriving into Wrangell:

- a. Complete a Travel Declaration Form and a Self-Isolation Plan in the Alaska Travel Portal at www.alaska.covidsecureapp.com.
- b. Any person currently positive with COVID-19 cannot travel to Wrangell until they have been released from isolation, or cleared for travel, by a medical provider or public health agency.

II. All travelers arriving into Wrangell from outside and inside Alaska must adhere to one of the following options, with special considerations outlined in Section III:

- a. **Pre-travel molecular-based test for SARS-CoV2 with negative results:**
The traveler should submit negative test results from a test within 72 hours of departure into the Alaska Travel Portal.
- b. **Pre-travel molecular-based test for SARS-CoV2 without results:**
The traveler should submit proof of a test taken within 72 hours of departure into the Alaska Travel Portal.
 - i. The traveler should follow strict social distancing until test results are available.
 - ii. The traveler should upload test results to the Alaska Travel Portal when received, regardless of the test result (it will say negative or positive).
 - iii. The traveler should obtain a second test 5-14 days after arrival. If the results of the molecular-based test for SARS CoV2 are **positive**, the traveler must remain in self isolation at their own expense. The traveler must not travel until cleared by State of Alaska Public Health (1-800-478-0084).

c. **No pre-travel molecular-based test for SARS CoV2:**

If a traveler (aged 11 years or older) arrives without proof of a negative test result, or proof of a test taken within of 72 hours of departure to Wrangell, they must test at the Wrangell Medical Center.

- i. The traveler should follow strict social distancing until test results are received.
- ii. The traveler should obtain a second test 5–14 days after arrival.

III. Special Considerations

- a. Alaskan residents may elect to not be tested, provided that they strictly self-quarantine, at their own expense, for a period of fourteen (14) days after arrival into Wrangell.
- b. Children 10 years of age and younger are exempt from testing requirements. However untested children travelling with a parent or guardian should remain in the same status as the parent or guardian.
- c. The provisions of this ordinance shall not apply if application would delay or limit emergency travel into Wrangell by Law Enforcement Officers, Healthcare Workers, or personnel from the Office of Children's Services while functioning in their official capacity.

IV. Prior confirmed positive results within 90 days of departure - All Travelers:

- a. The traveler does not need to obtain a test for SARS CoV2, whether immediately before travel or upon arrival, if both of the following conditions are met:
 - i. The traveler provides proof of a previously positive result of a molecular-based test of SARS CoV2 within 90 days of departure; and
 - ii. The traveler is currently asymptomatic.

V. Requirements for Critical Infrastructure Workforce Travel:

Travel into Wrangell by workers in critical infrastructure workforce, as is defined in the Cyber and Infrastructure Security Agency (CISA) "Guidance on the Essential Critical Infrastructure Workforce" must follow the instructions and protocols contained in the employer's Community Workforce Protective Plan on file with the State. If a Plan has not been filed, or if that Plan does not contain protections or protocols for workers traveling into Wrangell from the employer's general work site, workers must follow this ordinance.

VI. Exemptions for Fully Vaccinated Individuals:

Fully-vaccinated travelers may travel into Wrangell and do not need to get tested before or after travel or self-quarantine after travel.

- a. It is highly recommended that fully-vaccinated travelers who engaged in activities with a greater risk of COVID-19 transmission, and who

may upon return have contact with individuals with a higher risk of impacts from COVID-19, or may have contact in congregate settings, acquire a test at the Wrangell Medical Center upon arrival and quarantine until those results are received.

VII. Definitions

- a. Self-quarantine:
 - i. Self-quarantine is required while waiting for the results of your first molecular-based test for SARS-CoV2.
 - ii. Comply with all protocols related to your self-quarantine as set forth by your hotel or rented lodging, if applicable.
- b. Strict Social Distancing:
 - i. Strict social distancing is required while you wait for test results.
 - ii. You can be in an outdoor public place, but you should remain six feet away from anyone not in your immediate household, and you should wear a face covering. You should arrange curbside shopping or have food delivery.
 - iii. You should not enter restaurants, bars, gyms, community centers, office buildings, and school or daycare facilities. Do not participate in any group activities, including sporting events and practices, weddings, funerals, or other gatherings.
- c. Self-Isolation Plan: Every traveler entering the state of Alaska should complete a Self-Isolation Plan within the Alaska Travel Portal. This allows travelers to consider their plan for what they will do if their test results return positive while in Wrangell.
- d. Accepted proof of Alaska residency:
 - i. Alaska driver's license or state-issued ID card.
 - ii. Federally-recognized Alaska tribal identification card.
 - iii. Active duty military ID card or active duty dependent ID card.
 - iv. Employment verification letter on employer letterhead or school verification letter for in-person schooling, stating traveler is moving to Wrangell for employment or school.
- e. Fully Vaccinated Individuals is defined as more than two weeks following receipt of the second dose in a two-dose series, or more than two weeks following receipt of one dose of a single-dose vaccine.


SECTION 3. APPLICABILITY (INTERNATIONAL TRAVEL). As per the Centers for Disease Control and Prevention, the City and Borough of Wrangell requires that all travelers traveling internationally into Wrangell do the following:

If you plan to travel internationally, you will need to get tested no more than 3 days before you travel by air into the United States (US) and show your negative result to the airline before you board your flight, or be prepared to show documentation of recovery (proof of a recent positive viral test and a letter from your healthcare provider or a public health official stating that you were cleared to travel).

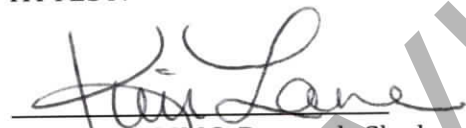
SECTION 4. EFFECTIVE DATES. This ordinance shall be effective upon adoption and shall sunset at 11:59 pm December 31, 2021, unless terminated earlier or extended by action of the Assembly.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA THIS 1st DAY OF OCTOBER 2021.

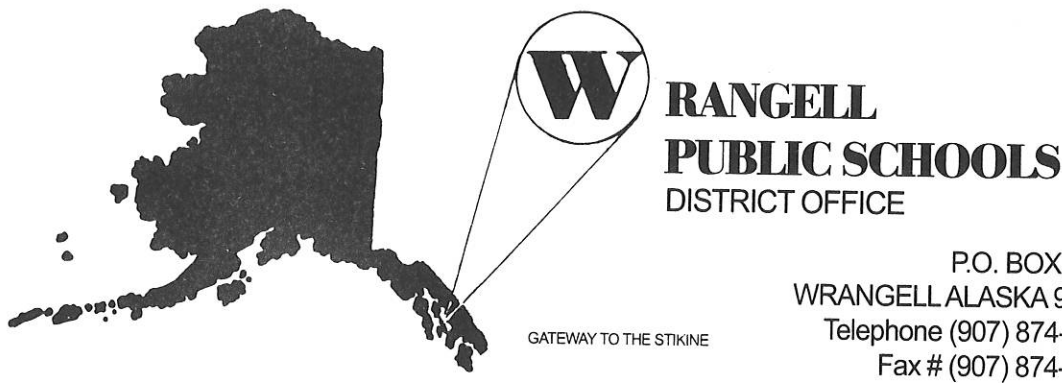
CITY & BOROUGH OF WRANGELL, ALASKA


Patricia Gilbert, Vice-Mayor

ATTEST:


Kim Lane, MMC, Borough Clerk





P.O. BOX 2319
 WRANGELL ALASKA 99929
 Telephone (907) 874-2347
 Fax # (907) 874-3137

October 15, 2021

City & Borough of Wrangell, Alaska
 P.O. Box 531
 Wrangell, AK 99929-0531

Dear Ms. Von Barga, Mayor Prysunka, and City and Borough Assembly Members:

In reference to the City and Borough of Wrangell's Emergency Ordinance No. 1012, it has come to my attention that the impact to the school district with the new required isolation after return will cause significant hardships to the Wrangell School Community.

Currently the Wrangell Public Schools Mitigation Plan states:

Return to School After Travel Protocol: (From 10.11.21 Update of plan)

*Upon return to Wrangell, fully vaccinated staff or students should test, mask, return to work or school and maintain as much social distancing as possible until negative test results are received, as long as they are not symptomatic. ** Note: If medical documentation of Covid+ recovery in the previous 3 months (90 Days) is provided to the school testing requirements will not apply and Student/Staff can return to work immediately.*

Upon arrival, unvaccinated staff or students should test immediately and again after a minimum of 5 days. Unvaccinated individuals should quarantine until they receive negative results from their second test, then return to work, as long as they are not symptomatic; or

Unvaccinated staff or students can remain untested and return to work or school after a full 10 day period of quarantine with no symptoms.

Untested children under ten years old traveling with a parent/guardian will remain in the same status as their parent or guardian.

Students and staff who participate in Wrangell School's activities, follow WPS's weekly testing protocols and mitigation plans during travel are exempt from the above items for in-state travel only.

-and-

WPS will continue to require minimum weekly antigen or molecular testing for all students and coaches/chaperones participating in extra-curricular activities. There may be allowances for fully vaccinated students and coaches/chaperones, based on CDC guidance.

These mitigation measures were based on the City and Borough's Reauthorization of Emergency Ordinances under Order 1006 (which did not include Intrastate travel).

The current Emergency Ordinance would require any unvaccinated individual above the age of 10 to isolate (under the definition of Strict Social Distancing referenced) for a minimum of 5 days before getting a PCR test. This would prohibit our students from attending or participating in in-person school, events, or practice during this isolation time.

This also impacts all 11-year-old students or any 12-year-old (within the first three months) that would not be able to be fully vaccinated even if the parents/guardians have become fully vaccinated.

I would like to request the accommodations in the reconsideration of the Emergency Ordinance to allow a waiver to the Wrangell Public Schools for students participating in Wrangell Schools sanctioned extracurricular activities that are complying with the WPSD's Mitigation Plan at the next Wrangell Assembly discussion of the Emergency Ordinance.

Thank you for your consideration,



Bill Burr
Superintendent

BB:kjp

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	Enter Date Here
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Approval of FY2020 Audit for the City and Borough of Wrangell

SUBMITTED BY:

Mason Villarma, *Finance Director*

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 21: \$0	FY 22: \$0	FY23: \$0
------------	------------	-----------

Amount Budgeted:

	FY22 \$0
--	----------

Account Number(s):

	N/A
--	-----

Account Name(s):

	N/A
--	-----

Unencumbered Balance(s) (prior to expenditure):

	N/A
--	-----

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. FY 2020 Audit PDF

RECOMMENDATION MOTION:

Move to Approve the FY2020 Audit for the City and Borough of Wrangell.

SUMMARY STATEMENT:

The FY 2020 Audit of the City and Borough of Wrangell, AK that was conducted by BDO –Anchorage, our external auditors, was formally issued on Thursday, October 21, 2021. BDO has issued an

unmodified opinion meaning that they have gained reasonable assurance that our FY 2020 Financial Statements are fairly presented and not materially misstated. They have included a list of findings with respect to our internal controls over financial reporting and compliance (ICOFR or ICOFC). A summary of the findings can be found below:

- **Finding 2020-001: General Ledger Reconciliation and External Financial Reporting**
 - Management did not have in place adequate internal controls to ensure the books and records were closed accurately for external financial reporting purposes in accordance with U.S. GAAP. Material adjustments were identified and made to correct opening net position, fund balance, capital assets, depreciation expense, interfund balances and transfers.
- **Finding 2020-002: Journal Entry Review, Approval, and Support**
 - Support to verify that proper segregation of duties was followed was unable to be provided in specific instances.
- **Finding 2020-003: Completeness and Accuracy of Schedules of Expenditures of Federal Awards**
 - Management did not have in place internal controls to ensure all expenditures of federal awards were identified as federal and included on the SEFA.
- **Finding 2020-004: Activities Allowed and Unallowed, Allowable Costs, Period of Performance**
 - The audit identified instances where supporting documentation for nonpayroll expenditures was not evidenced by subsequent review and approval prior to posting to the general ledger.

A corrective action plan can be found at the end of the issued FY 2020 Financial Statements where management has included a plan to address each of these findings in FY 2022.

City and Borough of Wrangell, Alaska

Basic Financial Statements, Required
Supplementary Information,
Supplementary Information and Single
Audit Reports
Year Ended June 30, 2020

City and Borough of Wrangell, Alaska

Basic Financial Statements, Required Supplementary Information,
Supplementary Information
and Single Audit Reports
Year Ended June 30, 2020

City and Borough of Wrangell, Alaska

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City and Borough of Wrangell, Alaska

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City and Borough of Wrangell, Alaska

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City and Borough of Wrangell, Alaska

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 www.bdo.com

3601 C Street, Suite 600
 Anchorage, AK 99503

Independent Auditor's Report

Honorable Mayor and Borough Assembly
 City and Borough of Wrangell

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City and Borough of Wrangell, Alaska (the Borough), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Borough's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Wrangell Public Schools, the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to use, and our opinion, insofar as it relates to the amounts included in the discretely presented component unit, are based solely on the reports of the other auditor. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City and Borough of Wrangell, Alaska, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 58 through 61, and the schedules of the Borough's information on the net pension and OPEB liability and asset and Borough contributions to the pension and OPEB plans on pages 62 and 63, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit for the year ended June 30, 2020 was conducted for the purpose of forming opinions on the financial statements that collectively comprise City and Borough of Wrangell's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards, required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the combining and individual fund financial statements and schedules listed in the table of contents for the year ended June 30, 2020, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules and the Schedule of Expenditures of Federal Awards are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements for the year ended June 30, 2020, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2020.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of City and Borough of Wrangell as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated June 19, 2020, which contained unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information. The individual fund financial statements and schedules for the year ended June 30, 2019 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2019 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2019.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2021, on our consideration of City and Borough of Wrangell's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of City and Borough of Wrangell's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City and Borough of Wrangell's internal control over financial reporting and compliance.

BDO USA, LLP

Anchorage, Alaska
October 21, 2021

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Basic Financial Statements

Exhibit A-1

City and Borough of Wrangell, Alaska

Statement of Net Position

	Primary Government			Component Unit
	Govern- mental Activities	Business- type Activities	Total	Wrangell Public Schools
<i>June 30, 2020</i>				
Assets and Deferred Outflows of Resources				
Assets				
Cash and investments	\$ 26,223,062	\$ 7,150,377	\$ 33,373,439	\$ 1,705,571
Receivables, net of allowance for doubtful accounts:				
Property and sales taxes	815,408	-	815,408	-
Accounts	50,315	539,816	590,131	-
Grants and shared revenues	33,750	861,591	895,341	394,557
Land sales and improvements	17,882	-	17,882	-
Accrued interest	44,424	44	44,468	-
Internal balances	64,611	(64,611)	-	-
Prepaid items	78,351	-	78,351	-
Inventories	73,916	171,085	245,001	18,329
Restricted cash and investments	-	766,037	766,037	-
Net other postemployment benefits asset	24,716	11,612	36,328	164,046
Capital assets:				
Land, land improvements and construction in progress	1,685,340	11,654,348	13,339,688	-
Other capital assets, net of depreciation	31,086,925	36,472,221	67,559,146	74,780
Total Assets	60,198,700	57,562,520	117,761,220	2,357,283
Deferred Outflows of Resources				
Related to pensions	483,410	289,012	772,422	263,234
Related to other postemployment benefits	327,074	162,276	489,350	212,421
Total Deferred Outflows of Resources	810,484	451,288	1,261,772	475,655
Total Assets and Deferred Outflows of Resources	\$ 61,009,184	\$ 58,013,808	\$ 119,022,992	\$ 2,832,938

City and Borough of Wrangell, Alaska

Exhibit A-1, continued

Statement of Net Position, continued

	Primary Government			Component Unit
	Govern- mental Activities	Business- type Activities	Total	Wrangell Public Schools
<i>June 30, 2020</i>				
Liabilities, Deferred Inflows of Resources, and Net Position				
Liabilities				
Accounts payable	\$ 390,650	\$ 957,499	\$ 1,348,149	\$ 5,523
Customer utility deposits	-	86,140	86,140	-
Accrued interest payable	3,271	4,194	7,465	-
Accrued payroll and related liabilities	-	-	-	134,441
Unearned revenue	1,346,926	689,100	2,036,026	60,000
Noncurrent liabilities:				
Due within one year:				
Accrued leave	243,484	126,066	369,550	26,575
Bonds and loans	260,000	4,201	264,201	-
Due in more than one year:				
Unamortized bond premium	19,616	-	19,616	-
ADEC loan	-	49,358	49,358	-
USDA Rural Development loan	-	83,787	83,787	-
Net pension liability	3,743,571	2,083,925	5,827,496	3,333,952
Net other postemployment benefits liability	122,383	68,682	191,065	57,420
Total Liabilities	6,129,901	4,152,952	10,282,853	3,617,911
Deferred Inflows of Resources				
Related to pensions	102,881	42,038	144,919	207,598
Related to other postemployment benefits	132,587	64,179	196,766	177,241
Total Deferred Inflows of Resources	235,468	106,217	341,685	384,839
Total Liabilities and Deferred Inflows of Resources	6,365,369	4,259,169	10,624,538	4,002,750
Net Position				
Net investment in capital assets	32,492,649	47,989,223	80,481,872	164,046
Restricted	10,932,781	1,625	10,934,406	-
Unrestricted (deficit)	11,218,385	5,763,791	16,982,176	(1,333,858)
Total Net Position	54,643,815	53,754,639	108,398,454	(1,169,812)
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 61,009,184	\$ 58,013,808	\$ 119,022,992	\$ 2,832,938

See accompanying notes to Basic Financial Statements.

Exhibit A-2

City and Borough of Wrangell, Alaska

Statement of Activities

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Fees, Fines & Charges for Services	Operating Grants & Contri- butions	Capital Grants & Contri- butions	Primary Government	Component Unit	
					Govern- mental Activities	Business- type Activities	Total
Year Ended June 30, 2020	Expenses						Wrangell Public Schools
Functions							
Primary Government							
Governmental activities:							
General government	\$ 1,293,614	\$ 59,157	\$ 175,338	\$ 63,911	\$ (995,208)	\$ -	\$ (995,208)
Public safety	2,079,559	187,180	1,115,843	-	(776,536)	-	(776,536)
Public works	1,977,455	49,218	64,848	-	(1,863,389)	-	(1,863,389)
Parks and recreation	674,566	77,151	47,576	-	(549,839)	-	(549,839)
Library	270,655	-	18,000	-	(252,655)	-	(252,655)
Community services	1,105,380	165,305	151,760	-	(788,315)	-	(788,315)
Education	1,823,315	-	962,783	-	(860,532)	-	(860,532)
Total governmental activities	9,224,544	538,011	2,536,148	63,911	(6,086,474)	-	(6,086,474)
Business-type activities:							
Electric utility	4,100,655	4,034,898	41,649	-	-	(24,108)	(24,108)
Water utility	1,198,692	708,654	6,873	-	-	(483,165)	(483,165)
Sewer utility	655,402	595,479	11,994	-	-	(47,929)	(47,929)
Sanitation utility	647,626	626,355	8,702	-	-	(12,569)	(12,569)
Port	2,873,353	2,106,172	321,208	460,353	-	14,380	14,380
Total business-type activities	9,475,728	8,071,558	390,426	460,353	-	(553,391)	(553,391)
Total Primary Government	\$ 18,700,272	\$ 8,609,569	\$ 2,926,574	\$ 524,264	(6,086,474)	\$ (553,391)	(6,639,865)

Exhibit A-2, continued

City and Borough of Wrangell, Alaska

Statement of Activities, continued

		Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Fees, Fines & Charges for Services	Operating Grants & Contri- butions	Capital Grants & Contri- butions	Primary Government		Component Unit	
					Govern- mental Activities	Business- type Activities	Total	Wrangell Public Schools
Year Ended June 30, 2020	Expenses							
Component Unit								
Wrangell Public Schools	\$ 4,986,806	\$ 28,375	\$ 408,544	\$ 9,500				\$ (4,540,387)
General Revenues								
Taxes:								
Property taxes					\$ 1,841,191	\$ -	\$ 1,841,191	-
Sales taxes					3,029,636	-	3,029,636	-
Payments in lieu of taxes					503,436	-	503,436	-
Other taxes					56,986	-	56,986	-
Contributions from primary government					-	-	-	1,300,000
Grants and entitlements not restricted to a specific purpose					746,856	-	746,856	3,842,808
Investment income					638,311	1,797	640,108	485
Other					262,645	-	262,645	195,565
Total General Revenues					7,079,061	1,797	7,080,858	5,338,858
Change in Net Position					992,587	(551,594)	440,993	798,471
Net Position (Deficit), beginning					53,651,228	54,306,233	107,957,461	(1,968,283)
Net Position (Deficit), ending					\$ 54,643,815	\$ 53,754,639	\$ 108,398,454	\$ (1,169,812)

See accompanying notes to Basic Financial Statements.

Exhibit B-1

City and Borough of Wrangell, Alaska

Governmental Funds
Balance Sheet

	Major Funds						Total Govern- mental Funds
	General	Permanent Fund Special Revenue	Sales Tax Special Revenue	Secure Rural Schools Special Revenue	COVID-19 CARES Act Special Revenue	Nonmajor Funds	
<i>June 30, 2020</i>							
Assets							
Cash and investments	\$ 7,777,810	\$ 7,946,353	\$ 1,603,670	\$ 2,936,428	\$ 1,292,382	\$ 4,666,419	\$ 26,223,062
Receivables, net of allowance for doubtful accounts:							
Property and sales taxes	597,326	-	218,082	-	-	-	815,408
Accounts	50,315	-	-	-	-	-	50,315
Accrued interest	44,422	-	-	-	-	2	44,424
Grants and shared revenues	33,750	-	-	-	-	-	33,750
Land sales and improvements	-	-	-	-	-	17,882	17,882
Interfund loans receivable	64,611	-	-	-	-	-	64,611
Prepaid items	78,351	-	-	-	-	-	78,351
Inventory	-	-	-	-	-	73,916	73,916
Total Assets	\$ 8,646,585	\$ 7,946,353	\$ 1,821,752	\$ 2,936,428	\$ 1,292,382	\$ 4,758,219	\$ 27,401,719
Liabilities, Deferred Inflows of Resources, and Fund Balances							
Liabilities							
Accounts payable	\$ 153,603	\$ -	\$ -	\$ -	\$ 44,293	\$ 192,754	\$ 390,650
Unearned revenue	12,247	-	-	-	1,248,089	86,590	1,346,926
Total Liabilities	165,850	-	-	-	1,292,382	279,344	1,737,576
Deferred Inflows of Resources							
Delinquent property taxes	96,172	-	-	-	-	-	96,172
Land sale receivables not yet due	-	-	-	-	-	49,067	49,067
Total Deferred Inflows of Resources	96,172	-	-	-	-	49,067	145,239
Total Liabilities and Deferred Inflows of Resources	262,022	-	-	-	1,292,382	328,411	1,882,815
Fund Balances							
Nonspendable	142,962	-	-	-	-	73,916	216,878
Restricted	-	7,946,353	-	2,936,428	-	50,000	10,932,781
Committed	-	-	1,821,752	-	-	1,983,988	3,805,740
Assigned	-	-	-	-	-	2,345,484	2,345,484
Unassigned (deficit)	8,241,601	-	-	-	-	(23,580)	8,218,021
Total Fund Balances	8,384,563	7,946,353	1,821,752	2,936,428	-	4,429,808	25,518,904
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 8,646,585	\$ 7,946,353	\$ 1,821,752	\$ 2,936,428	\$ 1,292,382	\$ 4,758,219	\$ 27,401,719

See accompanying notes to basic financial statements.

City and Borough of Wrangell, Alaska
Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position
June 30, 2020

Total fund balances for governmental funds \$ 25,518,904

Total net position reported for governmental activities in the
Statement of Net Position is different because:

Capital assets used in governmental activities are not financial
resources and therefore are not reported in the funds. These
assets, net of accumulated depreciation consist of:

Land and land improvements	\$ 1,186,678	
Construction in progress	498,662	
Infrastructure	23,450,938	
Buildings	48,398,906	
Improvements other than buildings	6,253,302	
Machinery and equipment	4,605,844	
Accumulated depreciation	<u>(51,622,065)</u>	
Total capital assets		32,772,265

Certain other postemployment benefits (OPEB) plans have been funded in excess of
the required contributions. These assets are not financial resources and therefore
are not financial resources and therefore are not reported in the funds.

Net OPEB asset 24,716

Other long-term assets are not available to pay for current
period expenditures and therefore are deferred in the funds.

These assets consist of:

Delinquent property taxes receivable	96,172	
Deferred land sales and improvements receivable	<u>49,067</u>	
Total long-term assets		145,239

Long-term liabilities, including bonds payable and net pension liability
are not due and payable in the current period and therefore are
not reported as fund liabilities. These liabilities consist of:

General obligation bonds payable	(260,000)	
Unamortized bond premium	(19,616)	
Accrued interest on bonds	(3,271)	
Accrued leave	(243,484)	
Net pension liability	(3,743,571)	
Net OPEB liability	<u>(122,383)</u>	
Total long-term liabilities		(4,392,325)

Certain changes in net pension and OPEB items are deferred rather than recognized
immediately. These items are amortized over time.

Deferred outflows of resources related to pensions	483,410	
Deferred inflows of resources related to pensions	(102,881)	
Deferred outflows of resources related to OPEB	327,074	
Deferred inflows of resources related to OPEB	<u>(132,587)</u>	
Total deferred pension and OPEB items		575,016

Total Net Position of Governmental Activities \$ 54,643,815

See accompanying notes to basic financial statements.

City and Borough of Wrangell, Alaska

Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances

	Major Funds						
	General	Permanent Fund Special Revenue	Sales Tax Special Revenue	Secure Rural Schools Special Revenue	COVID-19 CARES Act Special Revenue	Nonmajor Funds	Total Govern- mental Funds
<i>Year Ended June 30, 2020</i>							
Revenues							
Property taxes, penalties and interest	\$ 1,783,083	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,783,083
Payments in lieu of taxes	503,436	-	-	-	-	-	503,436
Marijuana taxes, penalties and interest	1,925	-	-	-	-	-	1,925
Sales taxes, penalties and interest	2,060,152	-	969,484	-	-	-	3,029,636
Transient taxes	-	-	-	-	-	55,061	55,061
Intergovernmental	1,300,238	-	-	883,647	834,216	163,181	3,181,282
Charges for services	128,109	-	-	-	-	220,397	348,506
Sales and leases	126,227	-	-	-	-	-	126,227
Investment income	336,128	190,219	-	-	-	111,964	638,311
Land sales and improvements	-	-	-	-	-	38,008	38,008
Fines and forfeitures	4,302	-	-	-	-	-	4,302
Donations and contributions	-	-	-	-	-	100,090	100,090
Other	273,967	-	-	-	-	39,564	313,531
Total Revenues	6,517,567	190,219	969,484	883,647	834,216	728,265	10,123,398
Expenditures							
Current:							
General government	1,389,707	13,255	-	-	110,233	4,086	1,517,281
Public safety	2,230,318	-	-	-	668,028	-	2,898,346
Public works	1,403,380	-	-	-	26,613	-	1,429,993
Parks and recreation	-	-	-	-	22,783	687,607	710,390
Library	270,655	-	-	-	-	-	270,655
Community services	86,792	-	-	-	6,559	707,391	800,742
Education - contributions to school district	-	-	-	1,300,000	-	-	1,300,000
Debt service:							
Principal	-	-	-	-	-	250,000	250,000
Interest	-	-	-	-	-	18,250	18,250
Capital outlay	-	-	-	-	-	18,959	18,959
Total Expenditures	5,380,852	13,255	-	1,300,000	834,216	1,686,293	9,214,616
Excess of Revenues Over (under)							
Expenditures	1,136,715	176,964	969,484	(416,353)	-	(958,028)	908,782
Other Financing Sources (Uses)							
Transfers in	256,083	-	-	-	-	1,175,082	1,431,165
Transfers out	(942,568)	(250,000)	(232,514)	(6,083)	-	-	(1,431,165)
Net Other Financing Sources (Uses)	(686,485)	(250,000)	(232,514)	(6,083)	-	1,175,082	-
Net Change in Fund Balances	450,230	(73,036)	736,970	(422,436)	-	217,054	908,782
Fund Balances, beginning	7,934,333	8,019,389	1,084,782	3,358,864	-	4,212,754	24,610,122
Fund Balances, ending	\$ 8,384,563	\$ 7,946,353	\$ 1,821,752	\$ 2,936,428	\$ -	\$ 4,429,808	\$ 25,518,904

See accompanying notes to basic financial statements.

Exhibit B-4**City and Borough of Wrangell, Alaska**

**Reconciliation of Change in Fund Balances of Governmental Funds
to Statement of Activities
Year Ended June 30, 2020**

Net change in fund balances - total governmental funds \$ 908,782

The change in net position reported for governmental activities in the
Statement of Activities is different because:

Governmental funds report capital outlays as expenditures. However on
the Statement of Activities, depreciation expense is recognized to allocate
the cost of these items over their estimated useful lives. This is the amount
by which depreciation (\$1,921,775) exceeded capital outlays (\$1,082,258). (839,517)

Revenues in the Statement of Activities that do not provide current financial
resources are not reported as revenues in the funds.

Decrease in other long-term receivables 58,109

The repayment of the principal of long-term debt consumes current financial resources
in governmental funds. Also, governmental funds report the effect of bond premiums
when the debt is first issued, whereas this amount is deferred and amortized in the
Statement of Activities. In addition, accrued interest is not recorded in the fund
financial statements. This is the change in bond-related transactions:

Principal payments	\$ 250,000	
Amortization of bond premium	19,616	
Decrease in accrued interest	2,583	
		272,199

Some expenses reported in the Statement of Activities do not require the use of
current financial resources and, therefore, are not reported as expenditures
in governmental funds.

Decrease in accrued leave	34,762	
Increase in net pension liability and related accounts	(278,400)	
Decrease in net OPEB liability/assets and related accounts	836,652	
		593,014

Change in Net Position of Governmental Activities \$ 992,587

See accompanying notes to basic financial statements.

Exhibit C-1

City and Borough of Wrangell, Alaska

Enterprise Funds
Statement of Net Position

	Major Funds				Nonmajor	Total
	Electric Utility	Water Utility	Port	Sewer Utility	Sanitation Utility	Enterprise Funds
<i>June 30, 2020</i>						
Assets and Deferred Outflows of Resources						
Current Assets						
Cash and investments	\$ 3,532,008	\$ 821,028	\$ 1,593,129	\$ 951,342	\$ 252,870	\$ 7,150,377
Receivables, net of allowance for doubtful accounts:						
Accounts	248,340	68,374	111,924	61,716	49,462	539,816
Grants	-	-	861,591	-	-	861,591
Accrued interest	-	5	32	7	-	44
Inventories	171,085	-	-	-	-	171,085
Total Current Assets	3,951,433	889,407	2,566,676	1,013,065	302,332	8,722,913
Noncurrent Assets						
Restricted cash and investments	-	-	690,725	75,312	-	766,037
Net other postemployment benefits asset	4,803	792	3,631	1,383	1,003	11,612
Capital assets, net	1,594,030	4,276,307	39,120,886	2,680,758	454,588	48,126,569
Total Noncurrent Assets	1,598,833	4,277,099	39,815,242	2,757,453	455,591	48,904,218
Total Assets	5,550,266	5,166,506	42,381,918	3,770,518	757,923	57,627,131
Deferred Outflows of Resources						
Related to pensions	137,050	21,800	78,854	30,233	21,075	289,012
Related to other postemployment benefits	64,787	11,673	51,357	20,024	14,435	162,276
Total Deferred Outflows of Resources	201,837	33,473	130,211	50,257	35,510	451,288
Total Assets and Deferred Outflows of Resources	\$ 5,752,103	\$ 5,199,979	\$ 42,512,129	\$ 3,820,775	\$ 793,433	\$ 58,078,419

Exhibit C-1, continued

City and Borough of Wrangell, Alaska

Enterprise Funds
Statement of Net Position, continued

	Major Funds				Nonmajor	Total
	Electric Utility	Water Utility	Port	Sewer Utility	Sanitation Utility	Enterprise Funds
<i>June 30, 2020</i>						
Liabilities, Deferred Inflows of Resources, and Net Position						
Current Liabilities						
Accounts payable	\$ 350,024	\$ 18,997	\$ 516,545	\$ 41,760	\$ 30,173	\$ 957,499
Accrued leave	52,142	20,068	21,248	23,857	8,751	126,066
Customer utility deposits	76,920	9,220	-	-	-	86,140
Accrued interest payable	-	2,507	-	1,687	-	4,194
Unearned revenue	-	-	689,100	-	-	689,100
Current portion of bonds and loans	-	2,550	-	1,651	-	4,201
Interfund loans payable	-	-	21,942	-	-	21,942
Total Current Liabilities	479,086	53,342	1,248,835	68,955	38,924	1,889,142
Long-term Liabilities, net of current portion						
USDA Rural Development loan	-	-	-	83,787	-	83,787
ADEC loan	-	49,358	-	-	-	49,358
Interfund loans payable	-	-	42,669	-	-	42,669
Net pension liability	956,072	156,162	577,445	230,870	163,376	2,083,925
Net other postemployment benefits liability	23,164	6,717	18,892	11,518	8,391	68,682
Total Long-term Liabilities	979,236	212,237	639,006	326,175	171,767	2,328,421
Total Liabilities	1,458,322	265,579	1,887,841	395,130	210,691	4,217,563
Deferred Inflows of Resources						
Related to pensions	18,869	3,795	7,423	6,788	5,163	42,038
Related to other postemployment benefits	24,718	5,253	18,204	9,234	6,770	64,179
Total Deferred Inflows of Resources	43,587	9,048	25,627	16,022	11,933	106,217
Net Position						
Net investment in capital assets	1,594,030	4,224,399	39,120,886	2,595,320	454,588	47,989,223
Restricted	-	-	1,625	-	-	1,625
Unrestricted	2,656,164	700,953	1,476,150	814,303	116,221	5,763,791
Total Net Position	4,250,194	4,925,352	40,598,661	3,409,623	570,809	53,754,639
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 5,752,103	\$ 5,199,979	\$ 42,512,129	\$ 3,820,775	\$ 793,433	\$ 58,078,419

See accompanying notes to basic financial statements.

Exhibit C-2

City and Borough of Wrangell, Alaska

Enterprise Funds

Statement of Revenues, Expenses and Changes in Net Position

Year Ended June 30, 2020	Major Funds				Nonmajor Fund	Total Enterprise Funds
	Electric Utility	Water Utility	Port	Sewer Utility	Sanitation Utility	
Operating Revenues						
Charges for services	\$ 3,978,386	\$ 708,360	\$ 2,106,172	\$ 595,479	\$ 626,355	\$ 8,014,752
Operating Expenses						
Salaries and employee benefits	752,135	243,462	568,675	202,126	192,206	1,958,604
Other operating expenses	3,028,457	308,423	388,508	192,101	379,288	4,296,777
Depreciation	304,402	646,215	1,916,170	259,560	76,132	3,202,479
Total Operating Expenses	4,084,994	1,198,100	2,873,353	653,787	647,626	9,457,860
Loss from Operations	(106,608)	(489,740)	(767,181)	(58,308)	(21,271)	(1,443,108)
Nonoperating Revenues (Expenses)						
Investment income	-	124	1,236	437	-	1,797
Interest expense	(15,661)	(592)	-	(1,615)	-	(17,868)
State PERS relief	41,649	6,873	31,489	11,994	8,702	100,707
State raw fish tax	-	-	284,469	-	-	284,469
State fisheries business tax	-	-	5,250	-	-	5,250
Other revenues	56,512	294	-	-	-	56,806
Net Nonoperating Revenues	82,500	6,699	322,444	10,816	8,702	431,161
Loss Before Capital Contributions	(24,108)	(483,041)	(444,737)	(47,492)	(12,569)	(1,011,947)
Capital contributions	-	-	460,353	-	-	460,353
Change in Net Position	(24,108)	(483,041)	15,616	(47,492)	(12,569)	(551,594)
Net Position, beginning	4,274,302	5,408,393	40,583,045	3,457,115	583,378	54,306,233
Net Position, ending	\$ 4,250,194	\$ 4,925,352	\$ 40,598,661	\$ 3,409,623	\$ 570,809	\$ 53,754,639

See accompanying notes to basic financial statements.

Exhibit C-3

City and Borough of Wrangell, Alaska

Enterprise Funds
Statement of Cash Flows

	Major Funds				Nonmajor Fund	Total
	Electric Utility	Water Utility	Port	Sewer Utility	Sanitation Utility	Enterprise Funds
<i>Year Ended June 30, 2020</i>						
Cash Flows from Operating Activities						
Receipts from customers and users	\$ 4,060,252	\$ 681,921	\$ 1,445,836	\$ 568,804	\$ 617,483	\$ 7,374,296
Payments for interfund services used	(238,594)	(70,658)	(59,088)	(25,492)	(55,127)	(448,959)
Payments to suppliers	(3,016,261)	(223,152)	(291,694)	(175,960)	(314,273)	(4,021,340)
Payments to employees	(823,263)	(254,251)	(611,875)	(219,102)	(204,698)	(2,113,189)
Net cash flows provided by (used for) operating activities	(17,866)	133,860	483,179	148,250	43,385	790,808
Cash Flows from Noncapital Financing Activities						
State fish taxes received	-	-	289,719	-	-	289,719
Cash Flows for Capital and Related Financing Activities						
Purchase of property, plant and equipment	(524,261)	(93,646)	(1,615,537)	-	-	(2,233,444)
Principal payments on long-term debt	-	(2,858)	(21,942)	(1,631)	-	(26,431)
Interest payments on long-term debt	(15,661)	(592)	-	(1,615)	-	(17,868)
Net cash flows used by capital and related financing activities	(539,922)	(97,096)	(1,637,479)	(3,246)	-	(2,277,743)
Cash Flows from Investing Activities						
Investment income received	-	124	1,304	436	-	1,864
Net Increase (Decrease) in Cash and Investments	(557,788)	36,888	(863,277)	145,440	43,385	(1,195,352)
Cash and Investments, beginning	4,089,796	784,140	3,147,131	881,214	209,485	9,111,766
Cash and Investments, ending	\$ 3,532,008	\$ 821,028	\$ 2,283,854	\$ 1,026,654	\$ 252,870	\$ 7,916,414
Reconciliation of Cash and Investments to Statement of Net Position						
Cash and investments:	\$ 3,532,008	\$ 821,028	\$ 1,593,129	\$ 951,342	\$ 252,870	\$ 7,150,377
Restricted cash and investments	-	-	690,725	75,312	-	766,037
Total Cash and Investments	\$ 3,532,008	\$ 821,028	\$ 2,283,854	\$ 1,026,654	\$ 252,870	\$ 7,916,414

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Exhibit C-3

City and Borough of Wrangell, Alaska

Enterprise Funds
Statement of Cash Flows

	Major Funds				Nonmajor Fund	Total
	Electric Utility	Water Utility	Port	Sewer Utility	Sanitation Utility	Enterprise Funds
<i>Year Ended June 30, 2020</i>						
Cash Flows from Operating Activities						
Receipts from customers and users	\$ 4,060,252	\$ 681,921	\$ 1,445,836	\$ 568,804	\$ 617,483	\$ 7,374,296
Payments for interfund services used	(238,594)	(70,658)	(59,088)	(25,492)	(55,127)	(448,959)
Payments to suppliers	(3,016,261)	(223,152)	(291,694)	(175,960)	(314,273)	(4,021,340)
Payments to employees	(823,263)	(254,251)	(611,875)	(219,102)	(204,698)	(2,113,189)
Net cash flows provided by (used for) operating activities	(17,866)	133,860	483,179	148,250	43,385	790,808
Cash Flows from Noncapital Financing Activities						
State fish taxes received	-	-	289,719	-	-	289,719
Cash Flows for Capital and Related Financing Activities						
Purchase of property, plant and equipment	(524,261)	(93,646)	(1,615,537)	-	-	(2,233,444)
Principal payments on long-term debt	-	(2,858)	(21,942)	(1,631)	-	(26,431)
Interest payments on long-term debt	(15,661)	(592)	-	(1,615)	-	(17,868)
Net cash flows used by capital and related financing activities	(539,922)	(97,096)	(1,637,479)	(3,246)	-	(2,277,743)
Cash Flows from Investing Activities						
Investment income received	-	124	1,304	436	-	1,864
Net Increase (Decrease) in Cash and Investments	(557,788)	36,888	(863,277)	145,440	43,385	(1,195,352)
Cash and Investments, beginning	4,089,796	784,140	3,147,131	881,214	209,485	9,111,766
Cash and Investments, ending	\$ 3,532,008	\$ 821,028	\$ 2,283,854	\$ 1,026,654	\$ 252,870	\$ 7,916,414
Reconciliation of Cash and Investments to Statement of Net Position						
Cash and investments:	\$ 3,532,008	\$ 821,028	\$ 1,593,129	\$ 951,342	\$ 252,870	\$ 7,150,377
Restricted cash and investments	-	-	690,725	75,312	-	766,037
Total Cash and Investments	\$ 3,532,008	\$ 821,028	\$ 2,283,854	\$ 1,026,654	\$ 252,870	\$ 7,916,414

Exhibit C-3, continued

City and Borough of Wrangell, Alaska

Enterprise Funds
Statement of Cash Flows, continued

	Major Funds				Nonmajor Fund	Total
	Electric Utility	Water Utility	Port	Sewer Utility	Sanitation Utility	Enterprise Funds
Reconciliation of Loss from Operations to Net Cash						
Flows from Operating Activities						
Loss from operations	\$ (106,608)	\$ (489,740)	\$ (767,181)	\$ (58,308)	\$ (21,271)	\$ (1,443,108)
Adjustments to reconcile loss from operations to net cash flows provided by (used for) operating activities:						
Depreciation	304,402	646,215	1,916,170	259,560	76,132	3,202,479
Noncash expense - PERS relief	41,649	6,873	31,489	11,994	8,702	100,707
Decrease in allowance for doubtful accounts	15,645	-	-	-	-	15,645
Miscellaneous nonoperating revenues	56,512	294	-	-	-	56,806
(Increase) decrease in assets:						
Accounts receivable	3,707	(27,658)	23,163	(26,675)	(8,872)	(36,335)
Inventories	(741)	-	-	-	-	(741)
Net other postemployment benefits asset	(4,803)	(792)	(3,631)	(1,383)	(1,003)	(11,612)
(Increase) decrease in deferred outflows of resources:						
Related to pensions	13,629	2,249	10,305	3,925	2,848	32,956
Related to other postemployment benefits	(3,793)	(626)	(2,868)	(1,092)	(792)	(9,171)
Increase (decrease) in liabilities:						
Accounts payable	(225,657)	14,613	40,080	(9,351)	9,888	(170,427)
Accrued leave	(4,314)	237	4,960	2,266	1,466	4,615
Unearned revenue	-	-	(683,499)	-	-	(683,499)
Customer utility deposits	6,002	925	-	-	-	6,927
Net pension liability	39,643	6,542	29,972	11,417	8,283	95,857
Net other postemployment benefits liability	(124,700)	(20,579)	(94,280)	(35,913)	(26,054)	(301,526)
Increase (decrease) in deferred inflows of resources:						
Related to pensions	818	135	618	236	171	1,978
Related to other postemployment benefits	(29,257)	(4,828)	(22,119)	(8,426)	(6,113)	(70,743)
Net Cash Flows provided by (used for) Operating Activities	\$ (17,866)	\$ 133,860	\$ 483,179	\$ 148,250	\$ 43,385	\$ 790,808

See accompanying notes to basic financial statements.

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements Year Ended June 30, 2020

1. Summary of Significant Accounting Policies

Reporting Entity

The City of Wrangell (City) was incorporated in 1903 as a home rule municipality under the laws of the State of Alaska. It operated as a home rule city until May 30, 2008, at which time it was incorporated and certified as a unified home rule borough by the State of Alaska. On May 30, 2008, the City and Borough of Wrangell (the Borough) was created and the City of Wrangell was dissolved. The City and Borough of Wrangell immediately succeeded to all rights, powers, duties, assets, and liabilities of the former City of Wrangell.

The Borough operates under an assembly-manager form of government and performs municipal duties allowed by Alaska statutes and as directed by its residents.

As required by generally accepted accounting principles, these financial statements present City and Borough of Wrangell (the primary government) and its component unit. The component unit discussed below is included in the Borough's reporting entity because of the significance of their operational or financial relationships with the Borough.

The component unit column in the financial statements include the financial data of the Borough's component unit. It is discretely presented in a separate column to emphasize that it is a legally separate organization from the Borough.

Wrangell Public Schools

Wrangell Public Schools is responsible for elementary and secondary education within the Borough. The voters elect the members of the School Board; however, the School District is fiscally dependent upon the Borough because the Borough Assembly approves the total annual budget of the School District, levies the necessary taxes and approves the issuance of bonds for School construction.

Complete financial statements of the component unit can be obtained from their respective administrative office at the address below:

Wrangell Public Schools
P.O. Box 2319
Wrangell, AK 99929

Related Organization

Thomas Bay Power Authority (TBPA), a related organization, was formed as a joint venture between the cities (now boroughs) of Petersburg and Wrangell. The function of TBPA in recent years was to operate and maintain the Tyee Lake Hydroelectric Project under contract to the Southeast Alaska Power Agency (SEAPA). TBPA had been overseen by a Commission composed of three appointed members from each community, with a seventh "at large" member chosen by the Commission.

In 2014 the two Boroughs surrendered the O&M contract to SEAPA. TBPA is now "dormant" until such time as the two communities agree on a specific task.

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

The accounting policies of the Borough conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant policies:

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Borough and its component units. In general, the effect of interfund activity has been removed from these statements to minimize the double-counting of internal activities. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely primarily on fees and charges to external parties.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) fees, fines and charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Borough generally considers all revenues except reimbursement grants to be available if they are collected within 60 days after year end. Reimbursement grants are considered available if they are collected within one year of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only to the extent they have matured.

Property and sales taxes, intergovernmental revenues, charges for services, sales and leases, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue in the current period. All other revenue items are considered to be measurable and available only when received by the government.

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

The Borough reports the following major funds based on the required quantitative calculations:

Major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be reported in another fund.

The *Permanent Fund Special Revenue Fund* accounts for monies set aside to help provide future economic stability to the citizens of Wrangell.

The *Sales Tax Special Revenue Fund* accounts for sales tax revenue collected by the Borough from purchases made within the Borough from consumers and business owners. The Borough has elected to report this fund as major due to the fund's significance to the public.

The *Secure Rural Schools Special Revenue Fund* accounts for the funding received from U.S. Department of Agriculture through the Schools and Roads - Grants to States program, which is used to fund local public education and maintain streets and roads.

The *COVID-19 CARES Act Special Revenue Fund* is used to account for the Borough's financial resources received and expended related to the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

Major proprietary funds:

The *Electric Utility Enterprise Fund* is used to account for the operations of the electric utility.

The *Water Utility Enterprise Fund* is used to account for the operations of the Borough water system.

The *Port Enterprise Fund* is used to account for the operations of the municipal dock, boat harbors, and travel lift.

The *Sewer Utility Enterprise Fund* is used to account for the operations of the wastewater utility. The Borough has elected to report this fund as major due to the fund's significance to the public.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are allocated administration fees and charges between the enterprise funds and the various other funds and departments. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. In addition, general revenues include all taxes, investment income, and State and federal entitlement revenues.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Enterprise Funds are charges to customers for sales and services. Operating expenses for the Enterprise Funds include the costs of sales and services, administrative expenses and depreciation on

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Central Treasury

A central treasury is used to account for cash from most funds of the Borough to maximize interest income. Investments are stated at fair value. Investment earnings are allocated to most funds based on their respective cash balances. The School District and Medical Center maintain separate cash accounts from the Borough.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the proprietary funds consider all cash accounts to be cash and cash equivalents. The central treasury, which holds cash and investments, is used essentially as a cash management pool by each fund.

Inventories

Inventories are valued at cost in governmental funds and at the lower of cost or market in the proprietary funds. Cost is determined by the first-in, first-out method. The cost is recorded as an expenditure or expense at the time individual inventory items are consumed.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Grants and Other Intergovernmental Revenues

In applying the measurable and available concepts to grants and intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts are considered "earned"; therefore, revenues are recognized based upon expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the measurable and available criteria are met.

Property Taxes

Property taxes are assessed on real property on January 1 of each year. Mill rates are established annually by Borough ordinance. Taxes are levied on July 1 of each year and are due in two equal installments on August 15 and December 15. Property taxes are recorded as revenue when measurable and available. Borough statutes call for annual foreclosures on property for delinquent taxes.

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

Interfund Transactions

During the course of normal operations, the Borough has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as transfers. Operating subsidies are also recorded as transfers.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Infrastructure assets (e.g. roads, sidewalks, etc.) were capitalized and included in capital assets for the first time during 2006. Capital assets are defined by the Borough as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the useful life of the asset are not capitalized.

Property, plant, and equipment of the Borough is depreciated using the straight line method over the following estimated useful lives:

Infrastructure	50 years
Buildings	20-40 years
Improvements other than buildings	20-50 years
Machinery and equipment	3-8 years

Deferred Outflows of Resources

A deferred outflow of resources is an item that will result in a future decrease or consumption of equity. In the Government-Wide and Enterprise Fund financial statements, deferred outflows are comprised entirely of pension and other postemployment benefits related transactions.

Long-term Liabilities

In the government-wide and the proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

Compensated Absences

The Borough allows employees to accumulate earned but unused vacation and sick leave benefits. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental fund financial statements only if they have matured (e.g., the employee has terminated employment). Because the Borough does not have a policy to pay unpaid accumulated sick leave upon termination, there is typically no liability for unpaid accumulated sick leave. One exception is that any employees who have accumulated sick leave in excess of 480 hours as of fiscal year end must make an election the following month to either convert the excess over 480 hours to vacation leave or convert half of the excess to vacation leave and cash out the other half. A liability for unpaid sick leave is therefore reported which represents only this excess over 480 hours that some employees have accumulated as of June 30.

Deferred Inflows of Resources

A deferred inflow of resources is an item that will result in a future increase or acquisition of equity. In the Governmental Funds, deferred inflows are reported in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period and taxes collected in advance of their levy date.

In the Government-Wide and Enterprise Fund Financial Statements, deferred inflows are reported in connection with taxes paid in advance and certain pension, and other postemployment benefits related transactions. Those items deferred under modified accrual in the governmental funds as “unavailable” are reversed to revenue at the full-accrual level.

Pensions and Other Postemployment Benefits

Substantially all employees of the Borough participate in the Public Employees’ Retirement System (PERS) administered by the State of Alaska.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, other postemployment benefits and pension expense, information about the fiduciary net position of the Public Employees’ Retirement System (PERS) and additions to/from PERS’s fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Fund Balances

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources:

Nonspendable fund balance - This classification includes amounts that cannot be spent because they are either (a) not in spendable form—prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

Restricted fund balance - This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance - These amounts can only be used for specific purposes pursuant to constraints imposed by formal ordinances of the Borough Assembly. Those committed amounts cannot be used for any other purpose unless the Borough Assembly removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance - This classification reflects the amounts constrained by the Borough's "intent" to be used for specific purposes, but are neither restricted nor committed. The Borough Assembly and Borough Manager have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance - This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the Borough's policy to use externally restricted resources first, then unrestricted resources—committed, assigned, and unassigned—in order as needed.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditures are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund and Special Revenue Funds. Any encumbrances outstanding at year end are reported as appropriate constraints of fund balances if they meet the definitions and criteria as outlined above.

Unearned Grant Revenue

Amounts received from grantor agencies, which are restricted as to use and have not been expended for the intended use are shown as unearned revenue.

Comparative Data

Comparative data for the prior year have been presented in some of the accompanying individual financial statements in order to provide an understanding of changes in the Borough's financial position and operations. Certain amounts in the prior year data have been reclassified to conform to the current year's presentation.

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

2. Stewardship, Compliance and Accountability

Budgetary Accounting

An operating budget is adopted each fiscal year for the General Fund, most Special Revenue Funds, and the Debt Service Fund on the same modified accrual basis used to reflect actual revenues and expenditures. Appropriations for these funds lapse at year end to the extent that they have not been expended or encumbered. Budgetary control is exercised at the department level. The Borough Manager is authorized to transfer budget amounts between line items within any department; however, any supplemental appropriations that amend the total expenditures of any department or fund require Assembly approval. The budgeted financial statements presented in this report reflect the final budget authorization, including Assembly amendments made during the year.

Excess of Expenditures over Appropriations

For the year ended June 30, 2020, expenditures exceeded appropriations in the General Fund Public Works department by \$62,986, and in the Permanent Fund by \$13,255.

Deficit Fund Balance

The Borough had no individual fund with deficit fund balance at June 30, 2020.

3. Cash and Investments

The City and Borough of Wrangell utilizes a central treasury that is available for use by all funds. Each fund's portion of the central treasury is displayed on the balance sheet as "cash and investments" or in the case of "negative cash," is included in "due to other funds." The Borough also maintains water and sewer bond redemption and reserve accounts as required by the bond covenants.

Reconciliation of Deposit and Investment Balances

The following is a reconciliation of the Borough's deposit and investment balances to the financial statements as of June 30, 2020.

	Pooled Cash and Investments	Permanent Fund Special Revenue Fund	Totals
Bank deposits	\$ 12,397,910	\$ 317,747	\$ 12,715,657
Investments	13,795,213	7,628,606	21,423,819
Total Cash and Investments	\$ 26,193,123	\$ 7,946,353	\$ 34,139,476

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

	Government- wide Statement of Net Position
Cash and investments	\$ 33,373,439
Restricted cash and investments	766,037
Total Cash and Investments	\$ 34,139,476

Investment Policy

The Borough's general investment policy authorizes investments in:

1. Treasury bonds, bills, notes or other general obligation evidences of indebtedness of the United States or an agency or instrumentality of the United States, or of the State of Alaska, or of other states of the United States, or of this Borough, of other cities of the State, and of boroughs of this State;
2. Fully insured or fully collateralized certificates of deposit, savings deposits, and other interest-bearing deposit accounts in member banks insured by the Federal Deposit Insurance Corporation (FDIC) or the Federal Savings and Loan Insurance Corporation (FSLIC); and/or
3. Repurchase agreements where the general checking balance at the end of each business day is used to buy a security from the bank and held overnight.

The Borough's Permanent Fund investment policy authorizes investments according to the following guidelines:

1. Fund level investment guidelines. The fund will use low cost, efficient investment vehicles, such as index mutual funds and/or ETFs. The fund will achieve its objective via long-only, unlevered investments. The fund is prohibited from engaging in short sales and margin transactions
2. Product level investment guidelines. The borough assembly will take a conservative posture on derivative securities in order to maintain a risk averse nature. Since it is anticipated that new derivative products will be created each year, it is not the intention of this the borough policy to list specific derivatives that are prohibited from investment; rather, it will form a general policy on derivatives. The borough assembly recognizes that derivatives may be utilized within products as a portfolio management tool. All derivative exposure must be fully collateralized. Direct leverage or borrowing for the purpose of magnifying returns is prohibited.

Investments may be placed with or through member banks insured by the FDIC or FSLIC and broker dealers that are members of the New York Stock Exchange (NYSE), members of the Securities Investor Protection Corporation (SIPC) and registered broker dealers in Alaska.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

Fair Value Measurement

The Borough categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Investment maturities in general investments at June 30, 2020 are as follows:

Investment Type	Fair Value	Investment Maturities (In Years)			
		Less Than 1	1-5	6-10	More than 10 Years
Money market funds	\$ 955,861	\$ 955,861	\$ -	\$ -	\$ -
Certificates of deposit	5,424,686	2,710,398	2,714,288	-	-
U.S. Treasuries	5,511,584	3,076,159	2,435,425	-	-
U.S. government agencies	150,119	-	150,119	-	-
Municipal bonds	657,732	135,431	345,299	108,680	68,322
U.S. fixed income funds	449,747	48,805	110,941	290,001	-
International fixed income funds	55,671	-	-	55,671	-
Total subject to interest rate risk		\$ 6,926,654	\$ 5,756,072	\$ 454,352	\$ 68,322
U.S. equity funds	361,720				
International equity funds	162,099				
Infrastructure funds	32,717				
Real estate funds	16,647				
Commodities funds	16,630				
Total General Investments	\$ 13,795,213				

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

General investments are classified in the fair value hierarchy as follows at June 30, 2020:

<i>Investment Type</i>	Level 1	Level 2	Level 3	Fair Value
Certificates of deposit	\$ -	\$ 5,424,686	\$ -	\$ 5,424,686
U.S. Treasuries	5,511,584	-	-	5,511,584
U.S. government agencies	-	150,119	-	150,119
Municipal bonds	-	657,732	-	657,732
U.S. fixed income funds	449,747	-	-	449,747
International fixed income funds	55,671	-	-	55,671
U.S. equity funds	361,720	-	-	361,720
International equity funds	162,099	-	-	162,099
Infrastructure funds	32,717	-	-	32,717
Real estate funds	16,647	-	-	16,647
Commodities funds	16,630	-	-	16,630
Total Investments at Fair Value	\$ 6,606,815	\$ 6,232,537	\$ -	\$ 12,839,352
Investments at amortized cost:				
Money market funds				\$ 955,861
Total Investments				\$ 13,795,213

The Borough has investments in money market funds and certificates of deposit that are not held at fair value, but instead are recorded at amortized cost, as of June 30, 2020.

Credit Risk

The Borough's general investments in U.S. Treasuries and U.S. government agencies were rated Aaa by Moody's. The Borough's investments in municipal bonds were rated as follows by Moody's: \$144,692 rated Aaa; \$334,731 rated Aa1; \$78,012 rated Aa2; \$100,297 rated Aa3. The Borough's investments in certificates of deposits, U.S fixed income funds and international fixed income funds were unrated.

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City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

Investment maturities in Permanent Fund Special Revenue Fund investments at June 30, 2020 are as follows:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10 Years
Money market funds	\$ 55,823	\$ 55,823	\$ -	\$ -	\$ -
U.S. fixed income funds	3,109,701	337,456	767,084	2,005,161	-
International fixed income funds	384,924	-	-	384,924	-
Total subject to interest rate risk		\$ 393,279	\$ 767,084	\$ 2,390,085	\$ -
U.S. equity funds	2,501,052				
International equity funds	1,120,806				
Infrastructure funds	226,216				
Real estate funds	115,100				
Commodities funds	114,984				
Total Permanent Fund Investments	\$ 7,628,606				

In addition to the investments disclosed above, the Permanent Fund Special Revenue Fund holds \$317,747 in cash. When combined with the investment held in the Permanent Fund Special Revenue Fund at fair value, the total balance of cash and investments is \$7,946,353.

Fair Value Measurement

Permanent fund investments are classified in the fair value hierarchy as follows at June 30, 2020:

Investment Type	Level 1	Level 2	Level 3	Fair Value
U.S. fixed income funds	\$ 3,109,701	\$ -	\$ -	\$ 3,109,701
International fixed income funds	384,924	-	-	384,924
U.S. equity funds	2,501,052	-	-	2,501,052
International equity funds	1,120,806	-	-	1,120,806
Infrastructure funds	226,216	-	-	226,216
Real estate funds	115,100	-	-	115,100
Commodities funds	114,984	-	-	114,984
Total Investments at Fair Value	\$ 7,572,783	\$ -	\$ -	\$ 7,572,783
Investments at amortized cost -				
Money market funds				55,823
Total Investments				\$ 7,628,606

Credit Risk

The Borough's Permanent Fund Special Revenue Fund investments in U.S. fixed income funds and international fixed income funds were unrated.

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

4. Accounts Receivable and Valuation Allowances

The Borough maintains accounts receivable balances of which a portion is reserved as an allowance for doubtful receivables. At June 30, 2020, receivables for the Borough's individual major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

<u>Major Governmental Funds</u>						
<i>June 30, 2020</i>	General	Sales Tax Special Revenue	Nonmajor Governmental Funds	Total Governmental Funds		
Property taxes	\$ 134,081	\$ -	\$ -	\$ 134,081		
Sales taxes	463,245	218,082	-	681,327		
Accounts	50,385	-	-	50,385		
Grants and shared revenues	33,750	-	-	33,750		
Land sales and improvements	-	-	17,882	17,882		
Accrued interest	44,422	-	2	44,424		
Total receivables	725,883	218,082	17,884	961,849		
Less allowance for doubtful accounts	(70)	-	-	(70)		
Net Receivables	\$ 725,813	\$ 218,082	\$ 17,884	\$ 961,779		

<u>Major Enterprise Funds</u>						
<i>June 30, 2020</i>	Electric Utility	Water Utility	Port	Sewer Utility	Nonmajor Enterprise Fund Sanitation Utility	Total Enterprise Funds
Grants	\$ -	\$ -	\$ 861,591	\$ -	\$ -	\$ 861,591
Accounts	280,366	68,374	141,924	61,716	49,462	601,842
Accrued interest	-	5	32	7	-	44
Total receivables	280,366	68,379	1,003,547	61,723	49,462	1,463,477
Less allowance for doubtful accounts	(32,026)	-	(30,000)	-	-	(62,026)
Net Receivables	\$ 248,340	\$ 68,379	\$ 973,547	\$ 61,723	\$ 49,462	\$ 1,401,451

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

5. Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

	Balance July 1, 2019	Additions and Reclass- ifications	Deletions and Reclass- ifications	Balance June 30, 2020
Governmental Activities				
<i>Capital assets not being depreciated:</i>				
Land and land improvements	\$ 1,186,678	\$ -	\$ -	\$ 1,186,678
Construction in progress	-	434,307	64,355	498,662
Total capital assets not being depreciated	1,186,678	434,307	64,355	1,685,340
<i>Capital assets being depreciated:</i>				
Infrastructure	23,301,828	149,110	-	23,450,938
Buildings	48,384,677	38,603	(24,374)	48,398,906
Improvements other than buildings	6,293,283	-	(39,981)	6,253,302
Machinery and equipment	4,145,606	460,238	-	4,605,844
Total capital assets being depreciated	82,125,394	647,951	(64,355)	82,708,990
Less accumulated depreciation for:				
Infrastructure	4,244,090	632,594	-	4,876,684
Buildings	37,586,997	923,952	-	38,510,949
Improvements other than buildings	4,424,492	192,493	-	4,616,985
Machinery and equipment	3,444,711	172,736	-	3,617,447
Total accumulated depreciation	49,700,290	1,921,775	-	51,622,065
Total capital assets being depreciated, net	32,425,104	(1,273,824)	(64,355)	31,086,925
Governmental Activities Capital Assets, net	\$ 33,611,782	\$ (839,517)	\$ -	\$ 32,772,265

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

	Balance July 1, 2019	Additions and Reclass- ifications	Deletions and Reclass- ifications	Balance June 30, 2020
Business-type Activities				
<i>Capital assets not being depreciated:</i>				
Land and land improvements	\$ 959,233	\$ -	\$ -	\$ 959,233
Construction in progress	8,733,807	2,097,948	(136,640)	10,695,115
Total capital assets not being depreciated	9,693,040	2,097,948	(136,640)	11,654,348
<i>Capital assets being depreciated:</i>				
Buildings	9,083,955	136,640	-	9,220,595
Improvements other than buildings	79,527,395	93,648	-	79,621,043
Machinery and equipment	5,454,005	41,849	-	5,495,854
Total capital assets being depreciated	94,065,355	272,137	-	94,337,492
<i>Less accumulated depreciation for:</i>				
Buildings	7,528,260	410,053	-	7,938,313
Improvements other than buildings	42,866,205	2,485,049	-	45,351,254
Machinery and equipment	4,268,327	307,377	-	4,575,704
Total accumulated depreciation	54,662,792	3,202,479	-	57,865,271
Total capital assets being depreciated, net	39,402,563	(2,930,342)	-	36,472,221
Business-type Activity Capital Assets, net	\$ 49,095,603	\$ (832,394)	\$ (136,640)	\$ 48,126,569

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City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

Depreciation expense was charged to the functions as follows for the year ended June 30, 2020:

Governmental Activities	
General government	\$ 14,806
Public safety	85,348
Public works	915,888
Parks and recreation	39,174
Community services	337,161
Education	529,398

Total Depreciation Expense - Governmental Activities	\$ 1,921,775
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Business-type Activities	
Electric utility	\$ 304,402
Water utility	646,215
Sewer utility	259,560
Sanitation utility	76,132
Port	1,916,170

Total Depreciation Expense - Business-type Activities	\$ 3,202,479
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6. Interfund Balances and Transfers

A schedule of interfund balances and transfers for the year ended June 30, 2020, follows:

Interfund Loans

Due to General Fund from:	
Port Enterprise Fund for long-term capital advances	\$ 64,611

Total Amount Due to General Fund	\$ 64,611
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City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

Transfers

From General Fund to nonmajor governmental funds to cover operating costs	\$ 942,568
From Sales Tax Special Revenue Fund to:	
Nonmajor governmental funds to cover debt service costs	189,114
Nonmajor governmental funds for pool operating costs	29,000
Nonmajor governmental funds for Nolan Center operating costs	14,400
Total transfers from Sales Tax Special Revenue Fund	232,514
From Permanent Fund Special Revenue Fund to the General Fund for operating costs	250,000
From Secure Rural Schools Special Revenue Fund to General Fund to cover operating costs	6,083
Total Transfers to Other Funds	\$ 1,431,165

7. Long-term Liabilities

The following is a summary of long-term liability transactions of the Borough for the year ended June 30, 2020:

Governmental Activities	Balance July 1, 2019	Additions	Retired	Balance June 30, 2020	Due Within One Year
General Obligation Bonds:					
\$1,280,000 refunding 2015A Series One School bond, with one remaining annual installment of \$235,000, plus semi-annual interest payments of 2.5% per annum	\$ 460,000	\$ -	\$ 225,000	\$ 235,000	\$ 235,000
\$220,000 2011 school bonds, with one remaining annual installment of \$25,000 through 2021, plus semi-annual interest payments of 4.0% per annum	50,000	-	25,000	25,000	25,000
Accrued leave	278,246	243,484	278,246	243,484	243,484
Total Governmental Activities	788,246	\$ 243,484	\$ 528,246	503,484	\$ 503,484
Plus unamortized bond premium	39,232			19,616	
	\$ 827,478			\$ 523,100	

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

Other long-term liabilities related to governmental activities, such as accrued leave, are generally liquidated by the General Fund.

Business-type Activities	Balance July 1, 2019	Additions	Retired	Balance June 30, 2020	Due Within One Year
Loans Payable from Direct Borrowings:					
\$91,000 Sewer loan due in semi-annual installments of \$1,651 to \$3,173 including interest at 1.875% through 2057	\$ 87,069	\$ -	\$ 1,631	\$ 85,438	\$ 1,651
\$57,251 Water Utility loan due in annual installments of \$2,550 to \$3,285, including interest of 1.5% through 2038	54,766	-	2,858	51,908	2,550
\$200,000 Port loan from the General Fund to be paid with 50% of port development fees	86,553	-	21,942	64,611*	21,942
Accrued leave	121,451	126,066	121,451	126,066	126,066
Total Business-type Activities	\$ 349,839	\$ 126,066	\$ 147,882	\$ 328,023	\$ 152,209

*This interfund loan has been eliminated from long-term debt and loans receivable on the government-wide Statement of Net Position.

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

Annual debt service requirements to maturity for all of the above obligations, except the accrued leave and the Port loan, follow:

Governmental Activities Year Ending June 30,	General Obligation Bonds		
	Principal	Interest	Total
2021	\$ 260,000	\$ 6,875	\$ 266,875
Business-type Activities			
Year Ending June 30,	Loans Payable from Direct Borrowings		
	Principal	Interest	Total
2021	\$ 4,201	\$ 2,379	\$ 6,580
2022	4,271	2,309	6,580
2023	4,341	2,239	6,580
2024	4,413	2,167	6,580
2025	4,486	2,094	6,580
2026-2030	23,568	9,332	32,900
2031-2035	25,582	7,318	32,900
2036-2040	21,053	5,179	26,232
2041-2045	12,453	3,777	16,230
2046-2050	13,671	2,559	16,230
2051-2055	15,008	1,222	16,230
2056-2057	4,299	87	4,386
	\$ 137,346	\$ 40,662	\$ 178,008

8. Net Position

In the Statement of Net Position, net position is reported in the following categories:

	Governmental Activities	Business-type Activities	Total
Net investment in capital assets	\$ 32,492,649	\$ 47,989,223	\$ 80,481,872
Restricted:			
Barnes Endowment	50,000	-	50,000
Economic stability	7,946,353	-	7,946,353
Schools and roads	2,936,428	-	2,936,428
Harbor improvements	-	1,625	1,625
Total restricted	10,932,781	1,625	10,934,406
Unrestricted	11,218,385	5,763,791	16,982,176
Total Net Position	\$ 54,643,815	\$ 53,754,639	\$ 108,398,454

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

9. Fund Balances

Fund balances, reported in the Borough's individual major funds and nonmajor funds in the aggregate on the governmental funds balance sheet are subject to the following constraints at June 30, 2020:

	Major Governmental Funds					
	General	Permanent Fund Special Revenue	Sales Tax Special Revenue	Secure Rural Schools Special Revenue	Nonmajor Funds	Totals
Nonspendable:						
Interfund loans	\$ 64,611	\$ -	\$ -	\$ -	\$ -	\$ 64,611
Prepaid items	78,351	-	-	-	-	78,351
Inventory	-	-	-	-	73,916	73,916
Total nonspendable	142,962	-	-	-	73,916	216,878
Restricted:						
Economic stability	-	7,946,353	-	-	-	7,946,353
Schools and roads	-	-	-	2,936,428	-	2,936,428
Barnes Endowment	-	-	-	-	50,000	50,000
Total restricted	-	7,946,353	-	2,936,428	50,000	10,932,781
Committed:						
Community services	-	-	-	-	370,136	370,136
Education and health	-	-	1,821,752	-	-	1,821,752
Swimming pool	-	-	-	-	1,279,285	1,279,285
Land development	-	-	-	-	334,567	334,567
Total committed	-	-	1,821,752	-	1,983,988	3,805,740
Assigned:						
Projects	-	-	-	-	114,217	114,217
Economic recovery	-	-	-	-	2,229,586	2,229,586
Debt service	-	-	-	-	1,681	1,681
Total assigned	-	-	-	-	2,345,484	2,345,484
Unassigned (deficit)	8,241,601	-	-	-	(23,580)	8,218,021
Total Fund Balances	\$ 8,384,563	\$ 7,946,353	\$ 1,821,752	\$ 2,936,428	\$ 4,429,808	\$ 25,518,904

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

10. Municipal Landfill Closure and Postclosure Liability

On January 15, 1998, the Borough entered into an agreement with company to transport and dispose of municipal solid waste. State and federal laws and regulations require the Borough to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure.

The Borough has been successful in obtaining grants to assist with closing the landfill and the closure was completed at the end of fiscal year 2012. Management believes that the ongoing monitoring costs will be minimal; therefore no liability has been reflected in these financial statements.

11. Restrictions of Sales Tax Revenues

According to the Municipal Code, 28% of sales tax revenue is to be used (1) to pay principal and interest for any bond indebtedness relating to education and health of the Borough; (2) to operate and maintain school facilities; and (3) to construct and maintain sewers within the Borough and other purposes relating to the health and sanitation of the Borough.

Four percent of the total sales tax revenue is to be used to plan, design, construct, and/or improve streets and sidewalks, such as pavement of gravel streets or the replacement of previously paved streets.

The remaining 68% of the current sales tax is available for any General Fund purpose as authorized by law or charter.

12. School Support

The following is a summary of the total support provided by the Borough to the School District for the year ended June 30, 2020. Support provided to the School District does not include debt service payments on school facilities or capital expenditures.

Secure Rural Schools Special Revenue Fund -	
National Forest Receipts	\$ 1,300,000

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City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

13. Retirement Plans

General Information About the Plan

The Borough participates in the Alaska Public Employees' Retirement System (PERS). PERS is a cost-sharing multiple employer plan which covers eligible State and local government employees, other than teachers. The Plan was established and is administered by the State of Alaska Department of Administration. Benefit and contribution provisions are established by State law and may be amended only by the State Legislature.

The Plan is included in a comprehensive annual financial report that includes financial statements and other required supplemental information. That report is available via the internet at <http://doa.alaska.gov/dr/pers>. Actuarial valuation reports, audited financial statements, and other detailed plan information are also available on this website.

The Plan provides for retirement, death and disability, and postemployment healthcare benefits. There are three tiers of employees, based on entry date. For all tiers within the Defined Benefit (DB) plan, full retirement benefits are generally calculated using a formula comprised of a multiplier times the average monthly salary (AMS) times the number of years of service. The multiplier is increased at longevity milestone markers for most employees. Police/Fire employees accrue benefits at an accelerated rate. The tiers within the Plan establish differing criteria regarding normal retirement age, early retirement age, and the criteria for calculation of AMS, COLA adjustments, and other postemployment benefits (OPEB). A complete benefit comparison chart is available at the website noted above.

(a) Defined Benefit (DB) Pension Plan

The PERS DB Plan was closed to new entrants effective July 1, 2006. New employees hired after that date participate in the PERS Defined Contribution (DC) Plan described later in these notes.

Historical Context and Special Funding Situation

In April 2008, the Alaska Legislature passed legislation converting the previously existing PERS plan from a DB agent-multiple employer plan to a DB cost-sharing plan with an effective date of July 1, 2008. In connection with this conversion, the State of Alaska passed additional legislation which statutorily capped the employer contribution rate, established a state funded "on-behalf" contribution (subject to funding availability), and required that employer contributions be calculated against all PERS eligible wages, including wages paid to participants of the PERS Tier IV defined contribution plan described later in these notes. The Alaska Legislature has the power and authority to change the aforementioned statute through the legislative process.

Alaska Statute 39.35.280 requires the State of Alaska to contribute to the Plan an amount such that, when combined with the employer contribution, is sufficient to pay the Plan's past service liability contribution rate as adopted by the Alaska Retirement Management Board (ARM Board). As such, the Plan is considered to be in a special funding situation as defined by GASB, and management has recorded all pension related liabilities, deferred inflows/outflows of resources, and disclosures on this basis.

Employee Contribution Rates

Regular employees are required to contribute 6.75% of their annual covered salary. Police officers and firefighters are required to contribute 7.50% of their annual covered salary.

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

Employer and Other Contribution Rates

There are several contribution rates associated with the pension contributions and related liabilities. These amounts are calculated on an annual basis.

Employer Effective Rate: This is the contractual employer pay-in rate. Under current legislation, the amount calculated for the statutory employer effective contribution rate is 22% on eligible wages. This 22% rate is calculated on all PERS participating wages, including those wages attributable to employees in the DC plan. Contributions derived from the DC employee payroll is referred to as the Defined Benefit Unfunded Liability or DBUL contribution.

ARM Board Adopted Rate: This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. Effective July 1, 2015, the Legislature requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term which ends in 2039.

State Contribution Rate: This is the rate paid in by the State as an on-behalf payment under the current statute. The statute requires the State to contribute, based on funding availability, an on-behalf amount equal to the difference between the ARM Board Rate and the Employer Effective Rate. In the governmental fund financial statements, on-behalf contribution amounts have been recognized as additional revenues and expenditures. In the proprietary funds and government-wide financial statements, the on-behalf amounts reflect revenue and expense only during the measurement period in which the Plan recognizes the payments, resulting in a significant timing difference between the cash transfers and revenue and expense recognition.

Contribution rates for the year ended June 30, 2020 were determined in the June 30, 2017 actuarial valuations. The Borough's contribution rates for the 2020 fiscal year were as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	15.72%	23.73%	6.62%
Postemployment healthcare (ARHCT)	6.28%	4.89%	0.00%
Total Contribution Rates	22.00%	28.62%	6.62%

In 2020, the Borough was credited with the following contributions to the pension plan.

	Measurement Period July 1, 2018 to June 30, 2019	Borough Fiscal Year July 1, 2019 to June 30, 2020
Employer contributions (including DBUL)	\$ 508,139	\$ 510,456
Nonemployer contributions (on-behalf)	209,381	262,713
Total Contributions	\$ 717,520	\$ 773,169

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

In addition, employee contributions to the Plan totaled \$118,512 during the Borough's fiscal year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2020, the Borough reported a liability for its proportionate share of the net pension liability (NPL) that reflected a reduction for State pension support provided to the Borough. The amount recognized by the Borough for its proportional share, the related State proportion, and the total portion of the net pension liability that was associated with the Borough were as follows:

Borough proportionate share of NPL	\$ 5,827,496
State's proportionate share of NPL associated with the Borough	2,319,355
Total Net Pension Liability	\$ 8,146,851

The total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 to calculate the net pension liability as of that date. The Borough's proportion of the net pension liability is based on the ratio of the present value of projected future contributions for each employer to the present value of project future contributions to the Plan for the fiscal years 2020 to 2039. At the June 30, 2019 measurement date, the Borough's proportion was 0.10645 percent, which was a decrease of 0.004790 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Borough recognized pension expense of \$1,745,176 and on-behalf revenue of \$315,072 for support provided by the State. At June 30, 2020, the Borough reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (86,270)
Changes in assumptions	178,412	-
Net difference between projected and actual earnings on pension plan investments	83,554	-
Changes in proportion and differences between Borough contributions and proportionate share of contributions	-	(58,649)
Borough contributions subsequent to the measurement date	510,456	-
Total Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions	\$ 772,422	\$ (144,919)

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

The \$510,456 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,

2021	\$ 126,202
2022	(61,689)
2023	23,707
2024	28,827
2025	-
Thereafter	-
Total Amortization	\$ 117,047

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2018, using the actuarial assumptions listed below, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2019:

Actuarial cost method	Entry age normal; level percentage of payroll
Amortization method	Level percentage of pay, closed
Inflation	2.50%
Salary increases	For peace officer/firefighter, increases range from 7.75% to 2.75% based on service. For all others, increases range from 6.75% to 2.75% based on service.
Investment rate of return	7.38%, net of pension plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.88%.
Mortality	Pre-termination and post-termination mortality rates were based upon the 2013-2017 actual mortality experience. Pre-termination mortality rates were based on 100% of the RP-2014 table with MP-2017 generational improvement. Post-termination mortality rates were based on 91% of male and 96% of female rates of the RP-2014 table with MP-2017 generational improvement. Deaths are assumed to be occupational 75% of the time for peace officer/firefighters, 40% of the time for all others.

The actuarial assumptions used in the June 30, 2018 actuarial valuation (latest available) were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30,

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

2017. As a result of this experience study, the ARM Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return, excluding the inflation component of 2.50%, for each major asset class included in the pension plan's target asset allocation as of June 30, 2019 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Broad domestic equity	24%	8.16%
Global equity (non-U.S.)	22%	7.51%
Intermediate treasuries	10%	1.58%
Opportunistic	10%	3.96%
Real assets	17%	4.76%
Absolute return	7%	4.76%
Private equity	9%	11.39%
Cash equivalents	1%	0.83%

Discount Rate

The discount rate used to measure the total pension liability was 7.38%. This is a reduction in the discount rate used since the prior measurement date, which was 8.00%. The projection of cash flows used to determine the discount rate assumed that employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Borough's proportionate share of the net pension liability calculated using the discount rate of 7.38%, as well as what the Borough's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	Proportional Share	1% Decrease (6.38%)	Current Discount Rate (7.38%)	1% Increase (8.38%)
Borough's proportionate share of the net pension liability	0.10645%	\$ 7,691,273	\$ 5,827,496	\$ 4,266,645

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.

(b) Defined Contribution (DC) Pension Plan

Employees hired after July 1, 2006 participate in PERS Tier IV, a DC plan. This Plan is administered by the State of Alaska, Department of Administration in conjunction with the DB plan noted above. Benefit and contribution provisions are established by State law and may be amended only by the State Legislature. The Alaska Retirement Management Board may also amend contribution requirements. Included in the Plan are individual pension participation accounts. Each participation account is self-directed with respect to investment options. This Plan is included in the comprehensive annual financial report for PERS, and at the following website, as noted above. <http://doa.alaska.gov/drb/pers>. Contributions to the DC plan consist solely of employer and employee contributions with no special funding or other nonemployer contributions. In addition, actual remittances to the PERS system require that the Borough contribute at 22%. After deducting the DC plan contributions (and related OPEB contributions), the remaining remittance (the DBUL) is deposited into the DB plan as noted earlier.

Benefit Terms

Employees are immediately vested in their own contributions and vest 25% with two years of service, plus an additional 25% per year thereafter for full vesting at five years of service. Nonvested employer contributions are forfeited upon termination of employment from the Plan. Such forfeitures were applied in the year ended June 30, 2020 to cover a portion of the Borough's employer match contributions. For the year ended June 30, 2020, no forfeitures were applied to reduced pension expense.

Employee Contribution Rate

Employees are required to contribute 8% of their annual covered salary. This amount goes directly to the individual's account.

Employer Contribution Rate

For the year ended June 30, 2020, the Borough was required to contribute 5% of covered salary into the Plan.

The Borough and employee contributions to PERS for pensions for the year ended June 30, 2020 were \$103,268 and \$165,229, respectively. The Borough contribution amount was recognized as pension expense/expenditures.

(c) Defined Benefit OPEB Plans

As part of its participation in PERS, the Borough participates in the following cost sharing multiple employer defined benefit OPEB plans: Alaska Retiree Healthcare Trust (ARHCT), Retiree Medical Plan (RMP) and Occupational Death and Disability Plan (ODD).

The ARHCT, a healthcare trust fund, provides major medical coverage to retirees of the DB plan. The ARHCT is self-funded and self-insured. The ARHCT was closed to all new members effective July 1, 2006. Benefits vary by Tier level. The RMP is self-insured and provides major medical coverage to retirees of the PERS DC Plan (Tier IV). Members are not eligible to use the Plan until they have

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

at least 10 years of service and are Medicare age eligible. The ODD provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within PERS. The Plans are administered by the State of Alaska, Department of Administration. The OPEB plans are included in the comprehensive annual financial report for PERS, at the following website, as noted above. <http://doa.alaska.gov/drb/pers>.

Employer Contribution Rate

Employer contribution rates are actuarially determined and adopted by and may be amended by the Board. Employees do not contribute.

Employer contribution rates for the year ended June 30, 2020 were as follows:

	Other	Police/Fire
Alaska Retiree Healthcare Trust	6.28%	6.28%
Retiree Medical Plan	1.32%	1.32%
Occupational Death and Disability Benefits	0.26%	0.72%
Total Contribution Rates	7.86%	8.32%

In 2020, the Borough was credited with the following contributions to the OPEB plans:

	Measurement Period July 1, 2018 to June 30, 2019	Borough Fiscal Year July 1, 2019 to June 30, 2020
Employer contributions - ARHCT	\$ 165,982	\$ 187,978
Employer contributions - RMP	16,108	27,263
Employer contributions - ODD	6,118	7,705
Total Contributions	\$ 188,208	\$ 222,946

OPEB Liabilities, OPEB Asset, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Plans

At June 30, 2020, the Borough reported a liability for its proportionate share of the net OPEB liabilities (NOL) that reflected a reduction for State OPEB support provided to the Borough. The amount recognized by the Borough for its proportional share, the related State proportion, and the total were as follows:

Borough's proportionate share of NOL - ARHCT	\$ 158,227
Borough's proportionate share of NOL - RMP	32,838
Total Borough's Proportionate Share of Net OPEB Liabilities	\$ 191,065
State's proportionate share of the ARHCT NOL associated with the Borough	62,826
Total Net OPEB Liabilities	\$ 253,891

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

At June 30, 2020, the Borough reported an asset for its proportionate share of the net OPEB asset (NOA) associated with the Borough's participation in the ODD Plan. The amount recognized by the Borough for its proportionate share was \$36,328.

The total OPEB liabilities (asset) for the June 30, 2019 measurement date was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 to calculate the net OPEB liabilities (asset) as of that date. The Borough's proportion of the net OPEB liabilities (asset) is based on the ratio of the present value of projected future contributions for each employer to the present value of project future contributions to the Plans for the fiscal years 2020 to 2039.

	June 30, 2018 Measurement Date Employer Proportion	June 30, 2019 Measurement Date Employer Proportion	Change
Borough's proportionate share of the net OPEB liabilities (asset):			
ARHCT	0.11123%	0.10664%	(0.00459)%
RMP	0.10645%	0.13726%	(0.03081)%
ODD	0.10645%	0.14984%	(0.04339)%

For the year ended June 30, 2020, the Borough recognized OPEB expense of \$(1,156,601). Of this amount, \$(406,047) was recorded for on-behalf revenue and expense for support provided by the ARHCT plan. OPEB expense and on-behalf revenue is listed by plan in the table below:

Plan	OPEB expense	On-behalf revenue
ARHCT	\$ (1,216,322)	\$ (406,047)
RMP	50,531	-
ODD	9,190	-
Total	\$ (1,156,601)	\$ (406,047)

At June 30, 2020, the Borough reported deferred outflows of resources and deferred inflows of resources related to OPEB plans from the following sources:

<i>Deferred Outflows of Resources</i>	ARHCT	RMP	ODD	Total
Changes in assumptions	\$ 209,964	\$ 15,894	\$ -	\$ 225,858
Changes in proportion and differences between Borough contributions and proportionate share of contributions	36,848	2,756	942	40,546
Borough contributions subsequent to the measurement date	187,978	27,263	7,705	222,946
Total Deferred Outflows of Resources Related to OPEB Plans	\$ 434,790	\$ 45,913	\$ 8,647	\$ 489,350

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

<i>Deferred Inflows of Resources</i>	ARHCT	RMP	ODD	Total
Difference between expected and actual experience	\$ (106,325)	\$ (2,433)	\$ (11,326)	\$ (120,084)
Changes in assumptions	-	-	(695)	(695)
Difference between projected and actual investment earnings	(69,286)	(362)	(240)	(69,888)
Changes in proportion and differences between Borough contributions and proportionate share of contributions	-	(728)	(5,371)	(6,099)
Total Deferred Inflows of Resources Related to OPEB Plans	\$ (175,611)	\$ (3,523)	\$ (17,632)	\$ (196,766)

Amounts reported as deferred outflows of resources related to OPEB plans resulting from Borough contributions subsequent to the measurement date will be recognized as a reduction in the net OPEB liabilities (asset) in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<i>Year Ending June 30,</i>	ARHCT	RMP	ODD	Total
2021	\$ 86,631	\$ 1,623	\$ (2,514)	\$ 85,740
2022	(53,855)	1,623	(2,514)	(54,746)
2023	16,669	2,493	(2,182)	16,980
2024	21,754	2,478	(2,175)	22,057
2025	-	2,145	(2,286)	(141)
Thereafter	-	4,766	(5,018)	(252)
Total Amortization	\$ 71,199	\$ 15,128	\$ (16,689)	\$ 69,638

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City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

Actuarial Assumptions

The total OPEB liability for each plan for the measurement period ended June 30, 2019 was determined by actuarial valuations as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, and rolled forward to the measurement date of June 30, 2019:

Actuarial cost method	Entry age normal; level percentage of payroll
Amortization method	Level percentage of payroll, closed
Inflation	2.50%
Salary increases	Graded by service, from 7.75% to 2.75% for Peace Officer/ Firefighter. Graded by service from 6.75% to 2.75% for all others
Investment return of return	7.38%, net of postemployment healthcare plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.88%.
Healthcare cost trend rates (ARHCT Plan and RMP)	Pre-65 medical: 7.5% grading down to 4.5% Post-65 medical: 5.5% grading down to 4.5% Prescription drug: 8.5% grading down to 4.5% EGWP: 8.5% grading down to 4.5%
Mortality	Pre-termination and post-termination mortality rates were based upon the 2013-2017 actual mortality experience. Post-termination mortality rates were based on 91% of the male rates and 96% of the female rates of the RP-2014 healthy annuitant table project with MP-2017 generational improvement. The rates for pre- termination mortality were 100% of the RP-2014 employee table with MP-2017 generational improvement.
Participation (ARHCT)	100% system paid of members and their spouses are assumed to elect the healthcare benefits paid as soon as they are eligible. 10% of non-system paid members and their spouses are assumed to elect the healthcare benefits as soon as they are eligible.

The actuarial assumptions used in the June 30, 2018 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017. As a result of this experience study, the ARM Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience.

In addition to the changes in assumptions resulting from the experience study, the following assumption changes have been made since the prior valuation:

1. An Employer Group Waiver Plan (EGWP) was implemented effective January 1, 2019. This arrangement replaced the Retiree Drug Subsidy (RDS) under Medicare Part D and resulted in larger projected subsidies to offset the cost of prescription drug coverage.
2. Based on recent experience, the healthcare cost trend assumptions were updated
3. Per capita claims costs were updated to reflect recent experience.
4. Healthcare cost trends were updated to reflect a Cadillac Tax load.

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

Long-Term Expected Rate of Return

The long-term expected rate of return on OPEB plan investments for each plan was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of postretirement healthcare plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The best estimates of arithmetic rates of return, excluding the inflation component of 2.50% for each major asset class included in the OPEB plan's target asset allocation as of June 30, 2019 are summarized in the following table:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-Term Expected Real Rate of Return</i>
Broad domestic equity	24%	8.16%
Global equity (non-U.S.)	22%	7.51%
Intermediate treasuries	10%	1.58%
Opportunistic	10%	3.96%
Real assets	17%	4.76%
Absolute return	7%	4.76%
Private equity	9%	11.39%
Cash equivalents	1%	0.83%

Discount Rate

The discount rate used to measure the total OPEB liability for each plan as of June 30, 2019 was 7.38%. This is a reduction in the discount rate used since the prior measurement date, which was 8.00%. The projection of cash flows used to determine the discount rate assumed that employer and State contributions will continue to follow the current funding policy which meets State statutes. Based on those assumptions, the fiduciary net position of each plan was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability for each plan.

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the Borough's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 7.38%, as well as what the Borough's proportionate share of the respective plan's net OPEB liability (asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	<i>Proportional Share</i>	<i>1% Decrease (6.38%)</i>	<i>Current Discount Rate (7.38%)</i>	<i>1% Increase (8.38%)</i>
Borough's proportionate share of the net OPEB liability (asset):				
ARHCT	0.10664%	\$ 1,272,739	\$ 158,227	\$ (758,581)
RMP	0.13726%	\$ 82,477	\$ 32,838	\$ (4,534)
ODD	0.14984%	\$ (34,459)	\$ (36,328)	\$ (37,838)

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Healthcare Cost Trend Rates

The following presents the Borough's proportionate share of the net OPEB liability (asset) calculated using the healthcare cost trend rates as summarized in the 2019 actuarial valuation reports as well as what the Borough's proportionate share of the respective plan's net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	Proportional Share	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Borough's proportionate share of the net OPEB liability (asset):				
ARHCT	0.10664%	\$ (865,808)	\$ 158,227	\$ 1,407,936
RMP	0.13726%	\$ (10,099)	\$ 32,838	\$ 91,614
ODD	0.14984%	\$ n/a	\$ n/a	\$ n/a

OPEB Plan Fiduciary Net Position

Detailed information about each OPEB plan's fiduciary net position is available in the separately issued PERS financial report.

(d) Defined Contribution OPEB Plans

PERS DC Pension Plan participants (PERS Tier IV) also participate in the Health Reimbursement Arrangement Plan (HRA Plan). The HRA Plan is established under AS 39.30.300. The HRA Plan allows for medical care expense to be reimbursed from individual savings accounts established for eligible persons. The HRA Plan became effective July 1, 2006 at which time contributions by employers began.

Contribution Rate

AS 39.30.370 establishes this contribution amount as "three percent of the average annual employee compensation of *all employees of all employers* in the plan". As of July 1, 2019, for actual remittance, this amount is calculated as a flat rate for each full-time or part-time employee per pay period and approximates \$2,121 per year for each full-time employee, and \$1.36 per hour for part-time employees.

Annual Postemployment Healthcare Cost

In fiscal year 2020, the Borough contributed \$73,721 in DC OPEB costs. These amounts have been recognized as expense/expenditures.

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

14. Risk Management

The Borough faces a considerable number of risks of loss, including (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability; i.e., errors and omissions, (d) environmental damage, (e) workers' compensation; i.e., employee injuries, and (f) medical insurance costs of employees. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for employee medical costs. The Borough is a member of Alaska Public Entity Insurance (APEI), a governmental insurance pool. APEI provides insurance coverage for property and contents damage, torts, general and automobile liability, public officials and employees' liability, law enforcement professional liability and workers' compensation. The Borough has no coverage for potential losses from environmental damages. APEI is a public entity risk pool organized to share risks among its members. The Association's bylaws provide for the assessment of supplemental contributions from members in the event that losses and expenses for any coverage year exceed the annual contributions and income earned on such contributions for the year. Such supplemental contributions shall be based upon each member's annual deposit contribution in comparison to the aggregate annual deposit contributions of all members. The Association made no supplemental assessments during the year ended June 30, 2018. Coverage limits and the deductibles on the policies have stayed relatively constant for the last several years.

15. Contingencies

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal and State governments. Any disallowed claims, including amounts already collected, would become a liability.

Environmental Remediation

The City and Borough of Wrangell foreclosed on a piece of property in 2004 for the owner's failure to pay property taxes. This property was previously used as a junk yard and is classified as contaminated by both the Alaska Department of Environmental Conservation (ADEC) and the U.S. Environmental Protection Agency (EPA). Both ADEC and EPA have met with the Borough in regards to cleaning this site up to a residential level. As of June 30, 2018, the debris has been removed and the EPA and ADEC have completed their assessment. Clean-up costs have been estimated in the \$4 million range. In September 2015, the ADEC announced that it would step in and manage the project with funding under the State's Oil and Hazardous Substance Release Prevention and Response Fund. Management believes that the State funding will cover the costs of clean up and that the Borough will only provide limited administrative support. No liability has been recorded in these financial statements in connection with this issue.

16. Subsequent Events

In preparing these financial statements, the Borough has evaluated all other events and transactions for potential recognition or disclosure through October 21, 2021, the date the financial statements were issued.

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

17. Coronavirus Pandemic

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China and the risks to the international community as the virus spread globally beyond its point of origin. In March 2020, the WHO classified the coronavirus as a pandemic, based on the rapid increase in exposure globally.

The Borough’s operations are heavily dependent upon the ability to collect sales taxes and assess fees for services. Additionally, the Borough also receives significant grant funding from the federal government and State of Alaska. The coronavirus pandemic has adversely impacted economic and financial market conditions, both globally and locally. It is possible that the coronavirus pandemic will adversely impact the Borough’s tax revenue base, demand for services, access to federal and state grant funding, as well as depress the value of the Borough’s investments in marketable securities. It is also possible the Borough will incur additional, previously unbudgeted expenditures as a result of the pandemic. Furthermore, it is possible that the coronavirus pandemic may adversely impact the Borough’s operations by limiting or restricting the Borough’s ability to deploy its workforce effectively.

Management has and is continuing to evaluate the impact of COVID-19. The full impact of COVID-19 and the scope of any adverse impact on the Borough’s financial condition, results from operations and liquidity cannot be fully determined at this time.

18. Economic Relief Legislation

On March 27, 2020, the “Coronavirus Aid, Relief and Economic Security (CARES) Act” was signed into law. The CARES Act, among other things, appropriated funds for the Coronavirus Relief Fund to be used to make payments for specified uses to States and certain local governments. The Borough received \$2,061,747 in payments from the Coronavirus Relief Fund (CRF), passed through the State of Alaska, for the year ended June 30, 2020. The Borough applied \$826,272 in CRF funding toward eligible expenditures in fiscal year 2020. Subsequent to year end, the Borough received an additional \$1,789,356 through the CRF. The Borough continues to examine the impact that the CARES Act may have. In addition, the Consolidated Appropriations Act, 2021 and the American Rescue Plan Act of 2021 were signed into law on December 27, 2020 and March 11, 2021, respectively. Both Acts appropriated funds for States and certain local governments. Currently, the Borough is unable to determine the full impact the economic relief legislation will have on the Borough’s financial condition, results of operations, or liquidity.

19. New Accounting Pronouncements

The Governmental Accounting Standards Board has issued several new accounting standards with upcoming implementation dates. Management has not fully evaluated the potential effects of these statements, and actual impacts have not yet been determined. The statements are as follows:

GASB Statement No. 84 - Fiduciary Activities - Effective for year-end June 30, 2021. This Statement addresses criteria for identifying and reporting fiduciary activities.

GASB Statement No. 87 - Leases - Effective for year-end June 30, 2021, This Statement addresses accounting and financial reporting for certain lease assets and liabilities for leases that previously were classified as operating leases. This Statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

GASB Statement No. 89 - Accounting for Interest Cost Incurred before the End of a Construction Period - Effective for year-end June 30, 2021. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus.

GASB Statement No. 90 - Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61 - Effective for year-end June 30, 2021. This Statement addresses accounting and financial reporting for a majority equity interest in a legally separate organization. It provides a definition of a majority equity interest and provides guidance for further presentation as either an investment or a component unit, based on specific criteria.

GASB Statement No. 91 - Conduit Debt Obligations - Effective for year-end June 30, 2022. This Statement provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with commitments extended by issuers, arrangements associated with conduit obligations, and related note disclosures. This Statement clarifies the definition of a conduit debt obligation and establishes standards for related accounting and financial reporting.

GASB Statement No. 92 - Omnibus 2020 - Provisions of this Statement related to the effective date of Statement No. 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance. The effective date for all other provisions of the Statement are to be implemented for year-end June 30, 2021. This Statement addresses a variety of topics such as leases, the applicability of Statement No. 73 and Statement No. 74 for reporting assets accumulated for postemployment benefits, the applicability of Statement No. 84 to postemployment benefit arrangements, the measurements of liabilities and assets related to asset retirement obligations in a government acquisition, reporting of public entity risk pools, referencing to nonrecurring fair value measurements, and terminology used to refer to derivative instruments.

GASB Statement No. 93 - Replacement of Interbank Offered Rates - The provisions of this Statement, except for paragraph 11b, are required to be implemented for year-end June 30, 2022. The requirements in paragraph 11b are required to be implemented for year-end June 30, 2023. This Statement addresses accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR).

GASB Statement No. 94 - Public-Private and Public-Public Partnerships and Availability Payment Arrangements - Effective for year-end June 30, 2023. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs) and also provides guidance for accounting and financial reporting for availability payment arrangements (APA).

In light of the COVID-19 Pandemic, on May 8, 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, to provide relief to governments. This Statement, which was effective upon issuance, postpones the effective dates of certain provisions in the above noted pronouncements for one year, except for Statement No. 87 and provisions related to leases in Statement No. 92 which are postponed for eighteen months. Certain other provisions of Statement No. 92 are excluded from Statement No. 95. Additionally, Statement No. 95 excludes provisions in Statement No. 93 related to lease modifications and excludes Statement No. 94 since the GASB considered the pandemic in determining effective dates. Earlier application of the standards is encouraged and is permitted to the extent specified in each pronouncement as originally issued.

City and Borough of Wrangell, Alaska

Notes to Basic Financial Statements

GASB Statement No. 96 - Subscription-Based Information Technology Arrangements - Effective for year-end June 30, 2023. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement, among other things, defines a SBITA, establishes that a SBITA results in a right-to-use subscription asset, provides capitalization criteria for outlays other than subscription payments, and requires note disclosures regarding a SBITA.

GASB Statement No. 97 - Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32 - Effective for year-end June 30, 2022, except the portion of the pronouncement related to component unit criteria, which is effective for year-end June 30, 2020. This statement modifies certain guidance contained in Statement No. 84 and enhances the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans that meet the definition of a pension plan and for benefits provided through those plans.

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Required Supplementary Information

Exhibit D-1

City and Borough of Wrangell, Alaska

General Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2020</i>	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Taxes	\$ 4,160,995	\$ 4,172,091	\$ 4,348,596	\$ 176,505
Intergovernmental	1,250,776	1,251,776	1,300,238	48,462
Charges for services	502,500	152,500	128,109	(24,391)
Sales and leases	114,900	114,900	126,227	11,327
Fines and forfeitures	15,000	15,000	4,302	(10,698)
Investment income	35,000	35,000	336,128	301,128
Other	9,380	358,380	273,967	(84,413)
Total Revenues	6,088,551	6,099,647	6,517,567	417,920
Expenditures				
General government	1,545,801	1,582,841	1,389,707	193,134
Public safety	2,851,279	2,619,901	2,230,318	389,583
Public works	862,444	1,340,394	1,403,380	(62,986)
Library	309,564	309,564	270,655	38,909
Community services	312,320	139,530	86,792	52,738
Total Expenditures	5,881,408	5,992,230	5,380,852	611,378
Excess of Revenues Over Expenditures	207,143	107,417	1,136,715	1,029,298
Other Financing Sources (Uses)				
Transfers in	250,000	250,000	256,083	6,083
Transfers out	(942,569)	(942,569)	(942,568)	1
Net Other Financing Sources (Uses)	(692,569)	(692,569)	(686,485)	6,084
Net Change in Fund Balance	\$ (485,426)	\$ (585,152)	450,230	\$ 1,035,382
Fund Balance, beginning			7,934,333	
Fund Balance, ending			\$ 8,384,563	

See accompanying notes to Required Supplementary Information.

Exhibit D-2

City and Borough of Wrangell, Alaska
Permanent Fund Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

<i>Year Ended June 30, 2020</i>	Original and Final Budget	Actual	Variance with Budget
Revenues			
Investment income	\$ 250,000	\$ 190,219	\$ (59,781)
Lease revenue	16,440	-	(16,440)
Total Revenues	266,440	190,219	(76,221)
Expenditures - general government	-	13,255	(13,255)
Excess of Revenues Over Expenditures	266,440	176,964	(89,476)
Other Financing Uses - transfers out	(250,000)	(250,000)	-
Net Change in Fund Balance	\$ 16,440	(73,036)	\$ (89,476)
Fund Balance, beginning		8,019,389	
Fund Balance, ending		\$ 7,946,353	

See accompanying notes to Required Supplementary Information.

Exhibit D-3**City and Borough of Wrangell, Alaska**

**Sales Tax Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual**

<i>Year Ended June 30, 2020</i>	Original and Final Budget	Actual	Variance with Budget
Revenues			
Sales tax	\$ 2,670,000	\$ 969,484	\$ (1,700,516)
Miscellaneous reimbursement	85,000	-	(85,000)
Investment income	56,190	-	(56,190)
Total Revenues	2,811,190	969,484	(1,841,706)
Expenditures - contributions to school district	5,000	-	5,000
Excess of Revenues Over (Under) Expenditures	2,806,190	969,484	(1,836,706)
Other Financing Uses - transfers out	(2,099,250)	(232,514)	1,866,736
Net Change in Fund Balance	<u>\$ 706,940</u>	736,970	<u>\$ 30,030</u>
Fund Balance, beginning		<u>1,084,782</u>	
Fund Balance, ending		<u>\$ 1,821,752</u>	

See accompanying notes to Required Supplementary Information.

Exhibit D-4

City and Borough of Wrangell, Alaska
Secure Rural Schools Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

<i>Years Ended June 30, 2020</i>	Original and Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental - national forest receipts	\$ -	\$ 883,647	\$ 883,647
Investment income	15,000	-	(15,000)
Total Revenues	15,000	883,647	868,647
Expenditures			
Education - contributions to school district	1,400,000	1,300,000	100,000
Excess of Revenues Under Expenditures	(1,385,000)	(416,353)	968,647
Other Financing Uses - transfers out	-	(6,083)	(6,083)
Net Change in Fund Balance	<u>\$ (1,385,000)</u>	(422,436)	<u>\$ 962,564</u>
Fund Balance, beginning		<u>3,358,864</u>	
Fund Balance, ending		<u>\$ 2,936,428</u>	

See accompanying notes to Required Supplementary Information.

Exhibit E-1

City and Borough of Wrangell, Alaska
Public Employees' Retirement System - Pension Plan

Schedule of the Borough's Proportionate Share of the Net Pension Liability

<i>Years Ended June 30,</i>	2020	2019	2018	2017	2016	2015
Borough's Proportion of the Net Pension Liability	0.10645%	0.11124%	0.10179%	0.12813%	0.12944%	0.09481%
Borough's Proportionate Share of the Net Pension Liability	\$ 5,827,496	\$ 5,527,598	\$ 5,261,718	\$ 7,161,690	\$ 6,277,982	\$ 4,421,796
State of Alaska Proportionate Share of the Net Pension Liability	2,319,355	1,601,473	1,960,717	901,438	1,682,286	3,807,733
Total Net Pension Liability	\$ 8,146,851	\$ 7,129,071	\$ 7,222,435	\$ 8,063,128	\$ 7,960,268	\$ 8,229,529
Borough's Covered Payroll	3,516,156	3,289,940	3,185,949	3,146,642	3,219,425	3,598,834
Borough's Proportionate Share of the Net Pension Liability as a Percentage of Payroll	165.73%	168.02%	165.15%	227.60%	195.00%	122.87%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	63.42%	65.19%	63.37%	59.55%	63.96%	62.37%

Schedule of Borough Contributions

<i>Years Ended June 30,</i>	2020	2019	2018	2017	2016	2015
Contractually Required Contributions	\$ 510,456	\$ 508,139	\$ 525,495	\$ 537,369	\$ 343,399	\$ 340,908
Contributions Relative to the Contractually Required Contribution	510,456	508,139	525,495	537,369	343,399	340,908
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Borough's Covered Payroll	3,782,294	3,516,156	3,289,940	3,185,949	3,146,642	3,219,425
Contributions as a Percentage of Covered Payroll	13.50%	14.45%	15.97%	16.87%	10.91%	10.59%

See accompanying notes to Required Supplementary Information.

Exhibit E-2

City and Borough of Wrangell, Alaska
Public Employees' Retirement System - OPEB Plans

Schedule of the Borough's Proportionate Share of the Net OPEB Liability (Asset)

Years Ended June 30,	ARHCT			RMP			ODD		
	2020	2019	2018	2020	2019	2018	2020	2019	2018
Borough's Proportion of the Net OPEB Liability (Asset)	0.10664%	0.11123%	0.10186%	0.13726%	0.10645%	0.10277%	0.14984%	0.10645%	0.10277%
Borough's Proportionate Share of the Net OPEB Liability (Asset)	\$ 158,227	\$ 1,141,549	\$ 860,457	\$ 32,838	\$ 13,546	\$ 5,359	\$ (36,328)	\$ (20,674)	\$ (14,582)
State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	62,826	332,145	320,648	-	-	-	-	-	-
Total Net OPEB Liability (Asset)	\$ 221,053	\$ 1,473,694	\$ 1,181,105	\$ 32,838	\$ 13,546	\$ 5,359	\$ (36,328)	\$ (20,674)	\$ (14,582)
Borough's Covered Payroll	2,228,533	2,085,158	3,185,949	1,287,623	1,204,782	3,185,949	1,287,623	1,204,782	3,185,949
Borough's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Payroll	7.10%	54.75%	27.01%	2.55%	1.12%	0.17%	-2.82%	-1.72%	-0.46%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	98.13%	88.12%	89.68%	83.17%	88.71%	93.98%	297.43%	270.62%	212.97%

Schedule of Borough Contributions

Years Ended June 30,	ARHCT			RMP			ODD		
	2020	2019	2018	2020	2019	2018	2020	2019	2018
Contractually Required Contributions	\$ 187,978	\$ 165,982	\$ 136,960	\$ 27,263	\$ 16,108	\$ 12,409	\$ 7,705	\$ 6,118	\$ 2,473
Contributions Relative to the Contractually Required Contributions	187,978	165,982	136,960	27,263	16,108	12,409	7,705	6,118	2,473
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Borough's Covered Payroll	1,717,381	2,228,533	2,085,158	2,064,913	1,287,623	1,204,782	2,064,913	1,287,623	1,204,782
Contributions as a Percentage of Covered Payroll	10.95%	7.45%	6.57%	1.32%	1.25%	1.03%	0.37%	0.17%	0.21%

See accompanying notes to Required Supplementary Information.

City and Borough of Wrangell, Alaska

Notes to Required Supplementary Information Year Ended June 30, 2020

1. Budgetary Comparison Schedule

The budgetary comparison schedules are presented on the modified accrual basis of accounting.

The COVID-19 CARES Act Special Revenue Fund does not have a legally adopted budget; therefore, not budgetary comparison schedule has been presented for this fund.

2. Public Employees' Retirement System Pension Plan

Schedule of the Borough's Proportionate Share of the Net Pension Liability

This table is presented based on the Plan measurement date. For June 30, 2020, the Plan measurement date is June 30, 2019.

Changes in Assumptions:

In 2020, the discount rate was lowered from 8% to 7.38%.

The actuarial assumptions used in the June 30, 2018 actuarial valuation (latest available) were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017. As a result of this experience study, the ARM Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience.

Amounts reported reflect a change in assumptions between 2016 and 2017 in the method of allocating the net pension liability from actual contributions to present value of projected future contributions.

GASB requires ten years of information be presented. However, until a full ten years of information is available, the Borough will present only those years for which information is available.

Schedule of Borough Contributions

This table is based on the Borough's contributions for each fiscal year presented. These contributions have been reported as a deferred outflow of resources on the Statement of Net Position.

GASB requires ten years of information be presented. However, until a full ten years of information is available, the Borough will present only those years for which information is available.

City and Borough of Wrangell, Alaska

Notes to Required Supplementary Information, continued June 30, 2020

3. Public Employees' Retirement System OPEB Plans

Schedule of the Borough's Proportionate Share of the Net OPEB Asset and Liability

This table is presented based on the Plan measurement date. For June 30, 2020, the Plan measurement date is June 30, 2019.

Changes in Assumptions:

1. An Employer Group Waiver Plan (EGWP) was implemented effective January 1, 2019. This arrangement replaced the Retiree Drug Subsidy (RDS) under Medicare Part D and resulted in larger projected subsidies to offset the cost of prescription drug coverage.
2. Based on recent experience, the healthcare cost trend assumptions were updated.
3. Per capita claims costs were updated to reflect recent experience.
4. Healthcare cost trends were updated to reflect a Cadillac Tax load.
5. The discount rate was lowered from 8% to 7.38%.

The actuarial assumptions used in the June 30, 2018 actuarial valuation (latest available) were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017. As a result of this experience study, the ARM Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience.

Changes in Methods:

As part of the experience study, the actuarial cost method for the retiree healthcare plan was changed from the Entry Age Level Dollar method to the Entry Age Level Percent of Pay method.

GASB requires ten years of information be presented. However, until a full ten years of information is available, the Borough will present only those years for which information is available.

Schedule of Borough Contributions

This table is based on the Borough's contributions for each fiscal year presented. These contributions have been reported as a deferred outflow of resources on the Statement of Net Position.

GASB requires ten years of information be presented. However, until a full ten years of information is available, the Borough will present only those years for which information is available.

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Supplementary Information

Exhibit F-1

City and Borough of Wrangell, Alaska

Nonmajor Governmental Funds

Combining Balance Sheet

	Special Revenue Funds				Capital Project Funds				Total Nonmajor Govern- mental Funds
<i>June 30, 2020</i>	Transient Tax	Parks and Recreation	Nolan Center	Debt Service Fund	Residential Construc- tion	Industrial Construc- tion	Economic Recovery	Misc- ellaneous	
Assets									
Cash and investments	\$ 460,263	\$ 1,378,637	\$ 44,773	\$ 1,681	\$ 136,681	\$ 343,288	\$ 1,353,445	\$ 947,651	\$ 4,666,419
Receivables:									
Accrued interest	-	-	2	-	-	-	-	-	2
Land sales and improvements	-	-	-	-	-	17,882	-	-	17,882
Inventory	-	-	73,916	-	-	-	-	-	73,916
Total Assets	\$ 460,263	\$ 1,378,637	\$ 118,691	\$ 1,681	\$ 136,681	\$ 361,170	\$ 1,353,445	\$ 947,651	\$ 4,758,219

Exhibit F-1, continued

City and Borough of Wrangell, Alaska

Nonmajor Governmental Funds
Combining Balance Sheet, continued

	Special Revenue Funds			Capital Project Funds					Total Nonmajor Govern- mental Funds
	Transient Tax	Parks and Recreation	Nolan Center	Debt Service Fund	Residential Construc- tion	Industrial Construc- tion	Economic Recovery	Misc- ellaneous	
June 30, 2020									
Liabilities, Deferred Inflows of Resources and Fund Balances									
Liabilities									
Accounts payable	\$ 90,127	\$ 94,622	\$ 8,005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192,754
Unearned revenue	-	4,730	10,350	-	-	-	-	71,510	86,590
Total Liabilities	90,127	99,352	18,355	-	-	-	-	71,510	279,344
Deferred Inflows of Resources - land sale receivables not yet due	-	-	-	-	22,464	26,603	-	-	49,067
Fund Balances									
Nonspendable - inventory	-	-	73,916	-	-	-	-	-	73,916
Restricted:									
Barnes Endowment	-	-	50,000	-	-	-	-	-	50,000
Committed:									
Community services	370,136	-	-	-	-	-	-	-	370,136
Swimming pool	-	1,279,285	-	-	-	-	-	-	1,279,285
Land development	-	-	-	-	-	334,567	-	-	334,567
Assigned:									
Projects	-	-	-	-	114,217	-	1,353,445	876,141	2,343,803
Debt service	-	-	-	1,681	-	-	-	-	1,681
Unassigned	-	-	(23,580)	-	-	-	-	-	(23,580)
Total Fund Balances	370,136	1,279,285	100,336	1,681	114,217	334,567	1,353,445	876,141	4,429,808
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 460,263	\$ 1,378,637	\$ 118,691	\$ 1,681	\$ 136,681	\$ 361,170	\$ 1,353,445	\$ 947,651	\$ 4,758,219

Exhibit F-2

City and Borough of Wrangell, Alaska
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances

	Special Revenue Funds				Capital Project Funds				Total Nonmajor Governmental Funds
	Transient Tax	Parks and Recreation	Nolan Center	Debt Service Fund	Residential Construc- tion	Industrial Construc- tion	Economic Recovery	Misc- ellaneous	
<i>Year Ended June 30, 2020</i>									
Revenues									
Taxes	\$ 55,061	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,061
Intergovernmental	63,911	10,093	10,041	79,136	-	-	-	-	163,181
Charges for services	-	64,468	155,929	-	-	-	-	-	220,397
Investment income	-	109,896	422	-	323	1,323	-	-	111,964
Land sales and improvements	-	-	-	-	38,008	-	-	-	38,008
Donations and contributions	-	90	100,000	-	-	-	-	-	100,090
Other	5,172	12,683	21,709	-	-	-	-	-	39,564
Total Revenues	124,144	197,230	288,101	79,136	38,331	1,323	-	-	728,265

Exhibit F-2, continued

City and Borough of Wrangell, Alaska

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances, continued

Year Ended June 30, 2020	Special Revenue Funds			Capital Project Funds					Total Nonmajor Governmental Funds
	Transient Tax	Parks and Recreation	Nolan Center	Debt Service Fund	Residential Construc- tion	Industrial Construc- tion	Economic Recovery	Misc- ellaneous	
Expenditures									
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,086	\$ 4,086
Parks and recreation	-	687,607	-	-	-	-	-	-	687,607
Community services	148,049	-	559,342	-	-	-	-	-	707,391
Debt service:									
Principal	-	-	-	250,000	-	-	-	-	250,000
Interest	-	-	-	18,250	-	-	-	-	18,250
Capital outlay	-	6,090	-	-	750	12,119	-	-	18,959
Total Expenditures	148,049	693,697	559,342	268,250	750	12,119	-	4,086	1,686,293
Excess of Revenues Over (Under) Expenditures	(23,905)	(496,467)	(271,241)	(189,114)	37,581	(10,796)	-	(4,086)	(958,028)
Other Financing Sources									
Transfers in	-	817,758	168,210	189,114	-	-	-	-	1,175,082
Net Change in Fund Balances	(23,905)	321,291	(103,031)	-	37,581	(10,796)	-	(4,086)	217,054
Fund Balances, beginning	394,041	957,994	203,367	1,681	76,636	345,363	1,353,445	880,227	4,212,754
Fund Balances, ending	\$ 370,136	\$ 1,279,285	\$ 100,336	\$ 1,681	\$ 114,217	\$ 334,567	\$ 1,353,445	\$ 876,141	\$ 4,429,808

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General Fund

The General Fund is established to account for the revenues and expenditures necessary to carry out basic governmental activities of the Borough such as fire and police protection, public works, recreation, planning, administrative services, etc. Appropriations are made from the General Fund annually.

Revenue is recorded by source, i.e., taxes, State of Alaska, charges for services, etc. Expenditures are recorded first by function then by activity and object of expenditure.

City and Borough of Wrangell, Alaska

Exhibit G-1

General Fund
Balance Sheet

June 30,	2020	2019
Assets		
Cash and investments	\$ 7,777,810	\$ 7,386,034
Prepaid items	78,351	-
Receivables:		
Property taxes	134,081	92,375
Sales taxes	463,245	499,935
Accounts	50,385	33,407
Accrued interest	44,422	44,890
Grants and shared revenues	33,750	15,479
Total receivables	725,883	686,086
Less allowance for doubtful accounts	(70)	(70)
Net receivables	725,813	686,016
Interfund loan receivable	64,611	86,553
Total Assets	\$ 8,646,585	\$ 8,158,603
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities		
Accounts payable	\$ 153,603	\$ 173,981
Unearned revenue	12,247	12,225
Total Liabilities	165,850	186,206
Deferred Inflows of Resources		
Delinquent property taxes	96,172	38,064
Total Liabilities and Deferred Inflows of Resources	262,022	224,270
Fund Balance		
Nonspendable:		
Prepaid items	78,351	-
Interfund loan receivable	64,611	86,553
Unassigned	8,241,601	7,847,780
Total Fund Balance	8,384,563	7,934,333
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 8,646,585	\$ 8,158,603

City and Borough of Wrangell, Alaska

Exhibit G-2

General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

<i>Years Ended June 30,</i>	2020			2019
	Budget	Actual	Variance with Budget	Actual
Revenues				
Taxes:				
Real property taxes	\$ 1,815,186	\$ 1,755,703	\$ (59,483)	\$ 1,773,430
Property tax penalties and interest	20,000	27,380	7,380	21,148
Payments in lieu of taxes	461,096	503,436	42,340	474,063
Marijuana taxes	7,000	1,925	(5,075)	5,271
Marijuana tax penalties and interest	-	-	-	102
Sales taxes	1,853,809	2,026,614	172,805	1,951,016
Sales tax penalties and interest	15,000	33,538	18,538	54,115
Total taxes	4,172,091	4,348,596	176,505	4,279,145
Intergovernmental:				
State of Alaska:				
Jail contract	372,000	371,975	(25)	371,975
Community assistance	408,276	409,356	1,080	420,903
Library grants	8,000	8,000	-	7,000
LEPC grant revenue	8,900	-	(8,900)	10,898
State PERS relief	102,000	163,407	61,407	134,818
CBDG Fire Truck Grant	337,500	337,500	-	-
Liquor licenses	8,200	-	(8,200)	10,700
Total State of Alaska	1,244,876	1,290,238	45,362	956,294
Federal government:				
Library grants	6,900	10,000	3,100	9,655
Total intergovernmental	1,251,776	1,300,238	48,462	965,949
Charges for services:				
Cemetery services	2,500	2,431	(69)	3,170
Police services	100,000	75,396	(24,604)	105,025
911 surcharge	50,000	50,282	282	47,293
Total charges for services	152,500	128,109	(24,391)	155,488

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Exhibit G-2, continued

<i>Years Ended June 30,</i>	2020			2019
	Budget	Actual	Variance with Budget	Actual
Revenues, continued				
Sales and leases:				
Court rental	\$ 62,400	\$ 57,200	\$ (5,200)	\$ 62,400
Tideland leases	50,000	56,045	6,045	37,429
Material sales	-	809	809	-
Leases	-	10,400	10,400	-
Cemetery plot sales	2,500	1,773	(727)	3,105
Total sales and leases	114,900	126,227	11,327	102,934
Fines and forfeitures	15,000	4,302	(10,698)	19,553
Investment income	35,000	336,128	301,128	415,510
Other revenues:				
Licenses and permits	2,500	1,896	(604)	2,920
Copies	2,000	1,216	(784)	1,947
Library grants	-	8,210	8,210	18,365
Miscellaneous	353,880	262,645	(91,235)	158,353
Total other revenues	358,380	273,967	(84,413)	181,585
Total Revenues	6,099,647	6,517,567	417,920	6,120,164
Expenditures				
General government:				
Finance:				
Personnel services:				
Salaries	242,050	250,854	(8,804)	264,263
Overtime salaries	6,000	6,683	(683)	6,011
Employee benefits	154,980	172,251	(17,271)	159,927
Total personnel services	403,030	429,788	(26,758)	430,201
Contractual services:				
Auditor	55,000	69,597	(14,597)	68,791
Assessor	72,000	40,975	31,025	72,395
Attorney	-	3,379	(3,379)	7,728
Telephone and internet	15,000	12,185	2,815	12,556
Travel and training	5,000	12,598	(7,598)	3,962
Utilities	15,000	13,177	1,823	13,702
Equipment rental & repair	5,000	4,913	87	4,275
Programming	110,000	41,140	68,860	30,399
Insurance	-	3,645	(3,645)	-
Bank & credit card	-	77,684	(77,684)	-
Collection charges	-	20,297	(20,297)	-
Total contractual services	277,000	299,590	(22,590)	213,808

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Exhibit G-2, continued

Years Ended June 30,	2020			2019
	Budget	Actual	Variance with Budget	Actual
Expenditures, continued				
General government, continued:				
Finance, continued:				
Commodities:				
Materials and supplies	\$ 15,000	\$ 14,442	\$ 558	\$ 13,128
Custodial supplies	-	1,471	(1,471)	2,661
Postage	14,000	10,621	3,379	11,484
Facility repairs and maintenance	4,750	9,443	(4,693)	2,997
Equipment repairs and maintenance	29,300	11,941	17,359	-
Capital expenditures	99,300	53,328	45,972	18,065
Publications and advertising	-	1,442	(1,442)	8,736
Other	-	6,511	(6,511)	-
Total commodities	162,350	109,199	53,151	57,071
Total finance	842,380	838,577	3,803	701,080
Less charges to other funds	(156,960)	(170,004)	13,044	(168,200)
Net finance	685,420	668,573	16,847	532,880
Administration:				
Personnel services:				
Salaries	220,000	185,078	34,922	214,012
Employee benefits	73,000	82,374	(9,374)	83,729
Total personnel services	293,000	267,452	25,548	297,741
Contractual services:				
Attorney	125,500	111,672	13,828	72,137
Professional services	25,000	13,762	11,238	270
Telephone and internet	11,300	2,170	9,130	1,462
Administration travel and training	18,156	13,731	4,425	12,811
Publications and advertising	-	135	(135)	-
Lobbying	70,000	67,200	2,800	64,600
Wrangell medical center legacy	25,000	2,429	22,571	172,580
Capital expenditures	-	-	-	6,864
Tourism program	20,000	10,120	9,880	9,540
Total contractual services	294,956	221,219	73,737	340,264

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Exhibit G-2, continued

Years Ended June 30,	2020			2019
	Budget	Actual	Variance with Budget	Actual
Expenditures, continued				
General government, continued:				
Administration, continued:				
Commodities:				
Materials and supplies	\$ 4,000	\$ 1,610	\$ 2,390	\$ 791
Memberships and dues	4,100	5,389	(1,289)	4,776
Total commodities.	8,100	6,999	1,101	5,567
Promotions	10,000	6,258	3,742	10,363
General insurance	86,079	23,105	62,974	34,131
Total administration	692,135	525,033	167,102	688,066
Clerk and assembly:				
Personnel services:				
Salaries	90,000	62,964	27,036	81,582
Overtime salaries	-	-	-	328
Employee benefits	61,911	69,310	(7,399)	58,452
Total personnel services	151,911	132,274	19,637	140,362
Contractual services:				
Information technology	4,005	3,498	507	180
Clerk travel and training	15,100	19,312	(4,212)	16,040
Recorder fees	500	283	217	329
Total contractual services	19,605	23,093	(3,488)	16,549
Commodities:				
Materials and supplies	6,940	2,433	4,507	6,237
Publications	19,120	19,450	(330)	22,006
Records preservation	100	-	100	983
Membership and dues	3,610	9,835	(6,225)	100
Election supplies	2,000	5,305	(3,305)	2,768
Republishing WMC	2,000	3,711	(1,711)	2,563
Total commodities	33,770	40,734	(6,964)	34,657
Total clerk and assembly	205,286	196,101	9,185	191,568
Total general government	1,582,841	1,389,707	193,134	1,412,514

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Exhibit G-2, continued

<u>Years Ended June 30,</u>	<u>2020</u>			<u>2019</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>	<u>Actual</u>
Expenditures, continued				
Public safety:				
Fire department:				
Personnel services:				
Salaries	\$ 88,000	\$ 61,694	\$ 26,306	\$ 88,068
Overtime salaries	10,000	12,392	(2,392)	9,329
Employee benefits	91,570	78,209	13,361	86,219
Contributions for fire calls	5,500	5,500	-	5,500
Total personnel services	195,070	157,795	37,275	189,116
Contractual services:				
Telephone and internet	7,100	7,095	5	7,657
Travel and training	10,000	6,778	3,222	11,937
Fire charges from capital facilities	-	870	(870)	-
Fire prevention and education	2,000	175	1,825	1,166
Insurance	20,863	9,209	11,654	28,448
Capital expenditures	354,500	426,019	(71,519)	-
Total contractual services	394,463	450,146	(55,683)	49,208
Commodities:				
Materials and supplies	10,000	2,869	7,131	12,649
Fire substation costs	15,000	15,891	(891)	10,515
Vehicle maintenance	64,200	32,905	31,295	42,921
Charges from garage	22,170	7,677	14,493	-
Turn out gear	11,000	8,653	2,347	54,623
Total commodities	122,370	67,995	54,375	120,708
Total fire department	711,903	675,936	35,967	359,032
Police department:				
Personnel services:				
Salaries	405,370	265,447	139,923	460,343
Overtime salaries	100,000	87,230	12,770	98,869
Employee benefits	273,155	307,516	(34,361)	309,935
Uniform allowances	5,300	3,250	2,050	2,875
Total personnel services	783,825	663,443	120,382	872,022

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Exhibit G-2, continued

<i>Years Ended June 30,</i>	2020			2019
	Budget	Actual	Variance with Budget	Actual
Expenditures, continued				
Public safety, continued:				
Police department, continued:				
Contractual services:				
Telephone and internet	\$ 15,000	\$ 17,032	\$ (2,032)	\$ 16,398
Information technology	8,000	879	7,121	-
Insurance	5,149	31,448	(26,299)	19,982
Travel and training	39,750	36,605	3,145	26,658
Capital expenditures	50,000	79,081	(29,081)	39,531
Animal control	2,500	314	2,186	815
State portion of driver licenses	65,000	46,104	18,896	68,388
Professional services	-	128	(128)	-
State portion of citations	1,200	260	940	1,020
Other	2,000	-	2,000	-
Total contractual services	188,599	211,851	(23,252)	172,792
Commodities:				
Materials and supplies	13,500	12,607	893	20,615
Boat expenditures	10,000	4,357	5,643	1,091
Publications	1,250	2,080	(830)	1,094
Ammunition	7,500	5,470	2,030	5,877
Special investigations	2,500	1,585	915	3,516
Equipment repairs and maintenance	29,000	24,052	4,948	26,944
Health & safety permits	-	816	(816)	-
Charges from garage	14,252	11,500	2,752	-
Membership and dues	-	26	(26)	263
Total commodities	78,002	62,493	15,509	59,400
Total police department	1,050,426	937,787	112,639	1,104,214
Police corrections department:				
Personnel services:				
Salaries	278,280	231,821	46,459	242,992
Overtime salaries	45,000	30,369	14,631	37,978
Employee benefits	220,415	71,731	148,684	187,014
Total personnel services	543,695	333,921	209,774	467,984
Contractual services:				
Telephone and internet	1,500	94	1,406	250
Travel and training	24,600	584	24,016	351
Total contractual services	26,100	678	25,422	601
Materials and supplies	3,500	77	3,423	1,799
Prisoner meals	10,000	11,455	(1,455)	8,438
Reimbursement of prisoner costs	-	(257)	257	-
Total commodities	13,500	11,275	2,225	10,237
Total police corrections department	583,295	345,874	237,421	478,822

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Exhibit G-2, continued

<i>Years Ended June 30,</i>	2020			2019
	Budget	Actual	Variance with Budget	Actual
Expenditures, continued				
Public safety continued:				
Public safety building, continued:				
Personnel services:				
Salaries	\$ -	\$ -	\$ -	\$ 5,192
Employee benefits	-	-	-	6,697
Total personnel services	-	-	-	11,889
Telephone and internet	600	794	(194)	321
Insurance	9,677	-	9,677	13,442
Engineering	-	7,070	(7,070)	7,901
Allocated - public works labor	2,500	-	2,500	4,459
Utilities	120,000	106,357	13,643	119,711
Total contractual services	132,777	114,221	18,556	145,834
Commodities:				
Materials & supplies	-	3,453	(3,453)	5
Custodial supplies	3,000	1,582	1,418	2,255
Capital outlay	-	11,554	(11,554)	13,178
Vehicle maintenance and repair	-	118	(118)	-
Facility repair and maintenance	138,500	139,793	(1,293)	62,815
Total commodities	141,500	156,500	(15,000)	78,253
Total public safety building	274,277	270,721	3,556	235,976
Total public safety	2,619,901	2,230,318	389,583	2,178,044
Public works:				
Garage:				
Personnel services:				
Salaries	111,050	119,820	(8,770)	130,902
Overtime salaries	2,500	2,891	(391)	13,340
Employee benefits	97,590	105,702	(8,112)	88,812
Total personnel services	211,140	228,413	(17,273)	233,054
Contractual services:				
Utilities	20,000	21,271	(1,271)	21,940
Insurance	-	1,155	(1,155)	-
Telephone and internet	-	39	(39)	-
Information technology	-	1,688	(1,688)	-
Professional services	-	140	(140)	-
Vehicle maintenance	-	354	(354)	-
Software programming and licensing	3,000	2,383	617	-
Allocated - public works labor	5,000	3,667	1,333	76
Travel and training	10,000	3,360	6,640	2,289
Total contractual services	38,000	34,057	3,943	24,305

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Exhibit G-2, continued

Years Ended June 30,	2020			2019
	Budget	Actual	Variance with Budget	Actual
Expenditures, continued				
Public works continued:				
Garage, continued:				
Commodities:				
Materials and supplies	\$ 11,400	\$ 13,895	\$ (2,495)	\$ 12,576
Fuel oil	4,000	4,083	(83)	2,799
Fuel and lubrication	65,000	67,356	(2,356)	64,188
Health and safety permits, inspections, and compliar	-	584	(584)	462
Facility repair and maintenance	37,500	10,957	26,543	5,445
Capital outlay	25,000	26,932	(1,932)	-
Expendable tools	1,750	2,003	(253)	2,269
Total commodities	144,650	125,810	18,840	87,739
Total garage	393,790	388,280	5,510	345,098
Less charges to other departments and funds	(98,181)	(122,036)	23,855	(131,830)
Net garage	295,609	266,244	29,365	213,268
General:				
Personnel services:				
Salaries	582,100	508,719	73,381	546,435
Overtime salaries	33,000	15,716	17,284	26,455
Uniform allowances	2,600	880	1,720	1,819
Employee benefits	440,760	376,205	64,555	373,269
Total personnel services	1,058,460	901,520	156,940	947,978
Contractual services:				
Telephone	16,600	15,301	1,299	10,170
Utilities	3,000	-	3,000	438
Publications and advertising	-	160	(160)	5,198
Vehicle maintenance	-	2,966	(2,966)	7,463
Professional services	-	115	(115)	19,375
Insurance	11,511	20,203	(8,692)	4,377
Travel and training	16,678	4,048	12,630	1,735
Total contractual services	47,789	42,793	4,996	48,756

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Exhibit G-2, continued

Years Ended June 30,	2020			2019
	Budget	Actual	Variance with Budget	Actual
Expenditures, continued				
Public works continued:				
General, continued:				
Materials and supplies	\$ 14,500	\$ (12,017)	\$ 26,517	\$ 28,516
Vehicle maintenance	5,000	5,165	(165)	-
Professional services	-	279	(279)	-
Capital outlay	105,000	96,491	8,509	-
Gear	2,800	760	2,040	278
Building repairs and maintenance	17,000	11,814	5,186	11,248
Total commodities	144,300	102,492	41,808	40,042
Total general	1,250,549	1,046,805	203,744	1,036,776
Less charges to other departments and funds	(543,764)	(291,155)	(252,609)	(288,348)
Net general	706,785	755,650	(48,865)	748,428
Streets:				
Personnel services:				
Salaries	-	44,894	(44,894)	-
Overtime salaries	-	1,331	(1,331)	-
Employee benefits	-	45,306	(45,306)	-
Allocated - public works labor	80,000	89,356	(9,356)	81,709
Total personnel services	80,000	180,887	(100,887)	81,709
Contractual services:				
Street lighting	-	-	-	6,011
Rock quarry electricity	23,000	25,041	(2,041)	21,578
Allocated - public works labor	125,000	99,101	25,899	93,707
Sanding and snow removal	10,000	2,055	7,945	4,863
Total contractual services	158,000	126,197	31,803	126,159
Commodities:				
Materials and supplies	100,000	73,980	26,020	76,703
Equipment repairs and maintenance	-	142	(142)	13,705
Street repairs and maintenance	-	280	(280)	1,628
Total commodities	100,000	74,402	25,598	92,036
Total streets	338,000	381,486	(43,486)	299,904
Total public works	1,340,394	1,403,380	(62,986)	1,261,600
Library:				
Personnel services:				
Salaries	131,810	108,398	23,412	-
Employee benefits	78,903	90,513	(11,610)	123,796
Total personnel services	210,713	198,911	11,802	123,796

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Exhibit G-2, continued

Years Ended June 30,	2020			2019
	Budget	Actual	Variance with Budget	Actual
Expenditures, continued				
Library, continued:				
Contractual services:				
Telephone and internet	\$ 4,400	\$ 2,661	\$ 1,739	\$ 3,091
Travel and training	2,000	-	2,000	2,055
Insurance	2,701	5,145	(2,444)	3,233
Allocated - public works labor	-	-	-	405
Utilities	9,000	9,121	(121)	8,843
Total contractual services	18,101	16,927	1,174	17,627
Commodities:				
Materials and supplies	5,000	5,017	(17)	5,714
Custodian supplies	1,000	414	586	654
Books, subscriptions and dues	30,000	24,092	5,908	20,831
Library grant expenditures	7,000	7,000	-	7,031
State library grant expenditures	6,250	3,225	3,025	3,500
Postage	2,000	494	1,506	932
Building repairs and maintenance	19,500	4,753	14,747	10,343
Equipment repairs and maintenance	-	-	-	5,316
Computer repairs and maintenance	10,000	9,822	178	9,713
Total commodities	80,750	54,817	25,933	64,034
Total library	309,564	270,655	38,909	205,457
Community services:				
Community development:				
Personnel services - Capital outlay	-	3,301	(3,301)	-
Contractual services - Allocated public works labor	-	3,492	(3,492)	1,164
Contributions:				
Senior citizens program	11,500	11,500	-	12,212
Community promotion	-	504	(504)	-
Chamber of Commerce	23,000	23,000	-	23,000
Local radio	8,500	8,500	-	8,500
Volunteer fire department	4,000	4,000	-	4,000
Total contributions	47,000	47,504	(504)	47,712
Total community development	47,000	54,297	(7,297)	48,876

City and Borough of Wrangell, Alaska
General Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Exhibit G-2, continued

Years Ended June 30,	2020			2019
	Budget	Actual	Variance with Budget	Actual
Expenditures, continued				
Community services, continued:				
Planning and zoning:				
Personnel services - allocated clerical	\$ 23,000	\$ 26,816	\$ (3,816)	\$ -
Contractual services - Travel and training	1,600	1,579	21	1,742
Commodities:				
Materials and supplies	930	1,165	(235)	402
Publications	1,500	115	1,385	843
Subdivisions and surveys	-	-	-	6,184
Mapping upgrade	4,000	1,321	2,679	5,995
Total commodities	6,430	2,601	3,829	13,424
Total planning and zoning	31,030	30,996	34	15,166
Cemetery:				
Personnel services -				
allocated salaries - public works	9,000	1,099	7,901	1,091
Commodities - materials and supplies	2,500	400	2,100	1,561
Capital outlay	50,000	-	50,000	-
Total cemetery	61,500	1,499	60,001	2,652
Total community services	139,530	86,792	52,738	66,694
Total Expenditures	5,992,230	5,380,852	611,378	5,124,309
Excess of Revenues Over Expenditures	107,417	1,136,715	1,029,298	907,333
Other Financing Uses				
Transfers in	250,000	256,083	6,083	299,926
Transfers out	(942,569)	(942,568)	1	(709,766)
Net Other Financing Uses	(692,569)	(686,485)	6,084	(409,840)
Net Change in Fund Balance	\$ (585,152)	450,230	\$ 1,035,382	497,493
Fund Balance, beginning		7,934,333		7,436,840
Fund Balance, ending		\$ 8,384,563		\$ 7,934,333

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Special Revenue Funds

Transient Tax

This fund accounts for transient occupancy tax revenue, which is used to develop and implement a visitor industry program.

Sales Tax

This fund accounts for the portion of the sales tax revenue that is designated to finance various street, water and sewer, and community development activities.

Parks and Recreation

This fund accounts for the operations and maintenance of the swimming pool recreational activities and parks.

Nolan Center

This fund accounts for the operating activities of the museum, civic center, Nolan center and theater.

Permanent Fund

This fund accounts for monies set aside to help provide future economic stability to the citizens of Wrangell.

Secure Rural Schools

This fund is established to provide for the receipt and subsequent use of National Forest Receipt monies.

COVID-19 CARES Act

This fund is used to account for the Borough's financial resources received and expended related to the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

City and Borough of Wrangell, Alaska

Exhibit H-1

Transient Tax Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

<i>Years Ended June 30,</i>	2020		2019	
	Budget	Actual	Variance with Budget	Actual
Revenues				
Transient and excise taxes	\$ 51,000	\$ 55,061	\$ 4,061	\$ 95,657
Advertising and promotion	15,000	5,172	(9,828)	879
Intergovernmental	-	63,911	63,911	-
Investment income	250	-	(250)	-
Total Revenues	66,250	124,144	57,894	96,536
Expenditures - community services:				
Travel and training	13,000	10,696	2,304	9,598
Materials and supplies	-	563	(563)	748
Telephone and internet	1,000	923	77	1,134
Postage	1,500	299	1,201	7
Promotional	32,000	2,893	29,107	15,341
Web hosting	1,500	2,241	(741)	6
Dues	5,000	5,525	(525)	2,150
Publications	18,000	15,018	2,982	12,294
Other	-	21,311	(21,311)	4,542
CPV expenditures	-	88,580	(88,580)	-
Total Expenditures	72,000	148,049	(76,049)	45,820
Excess of Revenues Over (Under) Expenditures	(5,750)	(23,905)	(18,155)	50,716
Other Financing Uses - transfers out	(12,000)	-	12,000	(13,164)
Net Change in Fund Balance	\$ (17,750)	(23,905)	\$ (6,155)	37,552
Fund Balance, beginning		394,041		356,489
Fund Balance, ending		\$ 370,136		\$ 394,041

Exhibit H-2

City and Borough of Wrangell, Alaska
Sales Tax Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

Years Ended June 30,	2020					2019
		Actual			Variance	
		Restricted			with	
	Budget	28%	4%	Total	Budget	Actual
Revenues						
Sales tax	\$ 2,670,000	\$ 969,484	\$ -	\$ 969,484	\$ (1,700,516)	\$ 919,452
Miscellaneous reimbursement	85,000	-	-	-	(85,000)	55,370
Investment income	56,190	-	-	-	(56,190)	-
Total Revenues	2,811,190	969,484	-	969,484	(1,841,706)	974,822
Expenditures						
Contributions to school district	5,000	-	-	-	5,000	583,619
Street design/construction	-	-	-	-	-	42,496
Total Expenditures	5,000	-	-	-	5,000	626,115
Excess of Revenues Over (Under) Expenditures	2,806,190	969,484	-	969,484	(1,836,706)	348,707
Other Financing Uses						
Transfers out	(2,099,250)	(14,400)	(218,114)	(232,514)	1,866,736	(129,025)
Net Change in Fund Balance	<u>\$ 706,940</u>	955,084	(218,114)	736,970	<u>\$ 30,030</u>	219,682
Fund Balance, beginning		969,842	114,940	1,084,782		865,100
Fund Balance, ending		<u>\$ 1,924,926</u>	<u>\$ (103,174)</u>	<u>\$ 1,821,752</u>		<u>\$ 1,084,782</u>

Exhibit H-3

City and Borough of Wrangell, Alaska
Parks and Recreation Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

Years Ended June 30,	2020									2019	
	Actual									Variance	
	Budget	Swimming Pool	Recreational Activity	Parks	Swim Club	Helping our Parks	Fee Assistance	Walker Foundation	Total	with Budget	Actual
Revenues											
User fees	\$ 77,000	\$ 40,615	\$ 19,397	\$ 3,695	\$ -	\$ -	\$ 761	\$ -	\$ 64,468	\$ (12,532)	\$ 87,876
Investment income	15,000	109,896	-	-	-	-	-	-	109,896	94,896	30,547
Donations	10,000	-	-	-	-	90	-	-	90	(9,910)	3,355
Other	91,868	11,683	-	-	-	-	-	1,000	12,683	(79,185)	33,177
State PERS relief	6,840	10,093	-	-	-	-	-	-	10,093	3,253	3,928
Total Revenues	200,708	172,287	19,397	3,695	-	90	761	1,000	197,230	(3,478)	158,883
Expenditures - parks and recreation:											
Personnel services:											
Salaries	11,400	70,061	69,610	680	3,877	-	-	-	144,228	(132,828)	147,689
Casual labor	126,442	59,530	12,751	26,786	-	-	-	-	99,067	27,375	112,934
Allocated salaries - public works	-	145	-	-	-	-	-	-	145	(145)	1,337
Employee benefits	231,773	67,128	48,505	2,146	480	-	-	-	118,259	113,514	89,518
Total personnel services	369,615	196,864	130,866	29,612	4,357	-	-	-	361,699	7,916	351,478
Contractual services:											
Telephone and internet	13,515	12,910	1,811	-	-	-	-	-	14,721	(1,206)	9,268
Utilities	123,500	148,201	7,987	11,017	-	-	-	-	167,205	(43,705)	106,096
Professional services	-	2,488	-	-	-	-	-	4,200	6,688	(6,688)	-
Travel and training	16,920	6,797	-	-	-	-	-	-	6,797	10,123	8,881
Insurance	5,668	-	-	12,528	-	-	-	-	12,528	(6,860)	8,856
Total contractual services	159,603	170,396	9,798	23,545	-	-	-	4,200	207,939	(48,336)	133,101

Exhibit H-3, continued

City and Borough of Wrangell, Alaska
Parks and Recreation Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Years Ended June 30,	2020									2019	
	Actual									Variance with Budget	Actual
	Budget	Swimming Pool	Recreational Activity	Parks	Swim Club	Helping our Parks	Fee Assistance	Walker Foundation	Total		
Expenditures - parks and recreation continued:											
Commodities:											
Materials and supplies	\$ 27,750	\$ 11,263	\$ 2,922	\$ 6,061	\$ -	\$ -	\$ -	\$ 8,750	\$ 28,996	\$ (1,246)	\$ 22,008
Vehicle maintenance	37,500	-	-	7,582	-	-	-	-	7,582	29,918	3,452
Equipment	24,000	20,270	1,908	-	-	-	-	-	22,178	1,822	-
Equipment repair and maintenance	8,000	735	198	-	-	-	-	-	933	7,067	-
Chemicals	13,200	14,014	-	-	-	-	-	-	14,014	(814)	11,677
Health reports and permits	3,430	7,127	-	-	-	-	-	-	7,127	(3,697)	4,246
Publications	-	2,017	369	504	-	-	-	-	2,890	(2,890)	1,566
Capital outlay	95,118	-	-	-	-	-	-	6,090	6,090	89,028	-
Facility repair and maintenance	163,001	15,347	7,373	11,529	-	-	-	-	34,249	128,752	62,370
Total commodities	371,999	70,773	12,770	25,676	-	-	-	14,840	124,059	247,940	105,319
Total Expenditures	901,217	438,033	153,434	78,833	4,357	-	-	19,040	693,697	207,520	589,898
Excess of Revenues Under Expenditures	(700,509)	(265,746)	(134,037)	(75,138)	(4,357)	90	761	(18,040)	(496,467)	204,042	(431,015)
Other Financing Sources (Uses)											
Transfers in	817,758	817,758	-	-	-	-	-	-	817,758	-	350,766
Transfers out	-	-	-	-	-	-	-	-	-	-	(38,950)
Net Other Financing Sources (Uses)	817,758	817,758	-	-	-	-	-	-	817,758	-	311,816
Net Change in Fund Balance	\$ 117,249	\$ 552,012	\$ (134,037)	\$ (75,138)	\$ (4,357)	\$ 90	\$ 761	\$ (18,040)	321,291	\$ 204,042	(119,199)
Fund Balance, beginning									957,994		1,077,193
Fund Balance, ending									\$ 1,279,285		\$ 957,994

Exhibit H-4

City and Borough of Wrangell, Alaska
Nolan Center Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

Years Ended June 30,	2020							Variance with Budget	2019 Actual
	Budget	Museum	Civic Center	Theater	Nolan Center	Barnes	Total		
Revenues									
Admissions	\$ 90,000	\$ 23,155	\$ -	\$ 33,510	\$ -	\$ -	\$ 56,665	\$ (33,335)	\$ 59,966
Concessions	50,000	-	-	38,310	-	-	38,310	(11,690)	47,058
Museum gift store revenue	90,000	60,954	-	-	-	-	60,954	(29,046)	121,189
Donations and contributions	100,000	-	-	-	100,000	-	100,000	-	200,000
Rental revenue	30,000	-	21,709	-	-	-	21,709	(8,291)	20,371
Investment income	50	-	-	-	-	422	422	372	56
State PERS relief	3,550	-	-	-	5,241	-	5,241	1,691	1,670
Other grant revenue	3,000	4,800	-	-	-	-	4,800	1,800	-
Total Revenues	366,600	88,909	21,709	71,820	105,241	422	288,101	(78,499)	450,310
Expenditures - community services:									
Personnel services:									
Salaries	79,440	12,727	108,914	24,563	1,405	-	147,609	(68,169)	107,801
Casual labor	80,000	22,622	3,519	-	13,180	-	39,321	40,679	76,246
Employee benefits	-	4,078	47,998	-	-	-	52,076	(52,076)	49,790
Total personnel services	159,440	39,427	160,431	24,563	14,585	-	239,006	(79,566)	233,837
Contractual services:									
Travel and training	5,000	3,696	350	-	-	-	4,046	954	2,155
Building maintenance and utilities	337,106	2,363	6,736	-	199,795	-	208,894	128,212	129,950
Allocated salaries - public works	-	-	-	-	-	-	-	-	98
Credit card costs	500	1,842	-	-	150	-	1,992	(1,492)	2,221
Total contractual services	342,606	7,901	7,086	-	199,945	-	214,932	127,674	134,424

Exhibit H-4, continued

City and Borough of Wrangell, Alaska

Nolan Center Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual, continued

Years Ended June 30,	2020							Variance with Budget	2019
	Budget	Museum	Civic Center	Theater	Nolan Center	Barnes	Total		Actual
Expenditures, continued									
Commodities:									
Materials and supplies	\$ 11,000	\$ 9,035	\$ 5,591	\$ -	\$ 4,740	\$ -	\$ 19,366	\$ (8,366)	\$ 2,122
Books, subscriptions and dues	41,500	46,549	1,678	-	-	-	48,227	(6,727)	34,829
Publications and advertising	12,500	-	6,795	2,084	-	-	8,879	3,621	8,206
Concessions	20,000	-	-	11,195	-	-	11,195	8,805	17,562
Film costs	30,000	-	-	17,245	-	-	17,245	12,755	20,953
Postage	300	-	-	-	492	-	492	(192)	282
Insurance on loaned artifacts	-	-	-	-	-	-	-	-	200
Total commodities	115,300	55,584	14,064	30,524	5,232	-	105,404	9,896	84,154
Total Expenditures	617,346	102,912	181,581	55,087	219,762	-	559,342	58,004	452,415
Excess of Revenues									
Over (Under) Expenditures	(250,746)	(14,003)	(159,872)	16,733	(114,521)	422	(271,241)	(20,495)	(2,105)
Other Financing Sources - transfers in	168,211	-	-	-	168,210	-	168,210	(1)	13,164
Net Change in Fund Balance	\$ (82,535)	\$ (14,003)	\$ (159,872)	\$ 16,733	\$ 53,689	\$ 422	(103,031)	\$ (20,496)	11,059
Fund Balance, beginning							203,367		192,308
Fund Balance, ending							\$ 100,336		\$ 203,367

Exhibit H-5

City and Borough of Wrangell, Alaska

Permanent Fund Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in
 Fund Balance - Budget and Actual

<i>Years Ended June 30,</i>	2020			2019
	Budget	Actual	Variance with Budget	Actual
Revenues				
Investment income	\$ 250,000	\$ 190,219	\$ (59,781)	\$ 378,437
Lease revenue	16,440	-	(16,440)	16,440
Total Revenues	266,440	190,219	(76,221)	394,877
Expenditures - general government - contractual services	-	13,255	(13,255)	-
Excess of Revenues Over Expenditures	266,440	176,964	(89,476)	394,877
Other Financing Uses - transfers out	(250,000)	(250,000)	-	(250,000)
Net Change in Fund Balance	<u>\$ 16,440</u>	<u>(73,036)</u>	<u>\$ (89,476)</u>	144,877
Fund Balance, beginning		<u>8,019,389</u>		<u>7,874,512</u>
Fund Balance, ending		<u>\$ 7,946,353</u>		<u>\$ 8,019,389</u>

Exhibit H-6

City and Borough of Wrangell, Alaska
Secure Rural Schools Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

<i>Years Ended June 30,</i>	2020			2019
	Budget	Actual	Variance with Budget	Actual
Revenues				
Intergovernmental - national forest receipts \$	-	\$ 883,647	\$ 883,647	\$ 986,580
Investment income	15,000	-	(15,000)	-
Total Revenues	15,000	883,647	868,647	986,580
Expenditures - education -				
contributions to school district	1,400,000	1,300,000	100,000	848,488
Excess of Revenues				
Over (Under) Expenditures	(1,385,000)	(416,353)	968,647	138,092
Other Financing Uses - transfers out	(65,000)	(6,083)	58,917	(49,926)
Net Change in Fund Balance	\$ (1,450,000)	(422,436)	\$1,027,564	88,166
Fund Balance, beginning		3,358,864		3,270,698
Fund Balance, ending		\$ 2,936,428		\$ 3,358,864

Exhibit H-7

City and Borough of Wrangell, Alaska
COVID-19 CARES Act Special Revenue Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance

Years Ended June 30, 2020

Revenues -

Intergovernmental	\$ 834,216
-------------------	------------

Expenditures

General government:

Administration:

Personnel services	56,075
--------------------	--------

Contractual services	16,265
----------------------	--------

Total administration	72,340
----------------------	--------

Finance:

Contractual services	12,464
----------------------	--------

Materials and supplies	459
------------------------	-----

Total finance	12,923
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Clerk and assembly - personnel services	24,970
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Total general government	110,233
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Public safety:

Fire department:

Personnel services	88,488
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Contractual services	427
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Materials and supplies	8,373
------------------------	-------

Total fire department	97,288
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Pandemic response:

Contractual services	16,819
----------------------	--------

Materials and supplies	229,375
------------------------	---------

Total pandemic response	246,194
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Police department - personnel services	232,081
--	---------

Corrects and dispatch - personnel services	92,465
--	--------

Total public safety	668,028
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Exhibit H-7, continued

City and Borough of Wrangell, Alaska
COVID-19 CARES Act Special Revenue Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance, continued

Years Ended June 30, 2020

Public works:	
Capital facilities:	
Personnel services	\$ 11,905
Contractual services	2,477
Materials and supplies	4,237
Total capital facilities	18,619
General - personnel services	6,500
Streets - personnel services	1,494
Total public works	26,613
Community service:	
Theater:	
Personnel services	2,477
Materials and supplies	141
Total theater	2,618
Museum:	
Personnel services	3,288
Materials and supplies	653
Total museum	3,941
Total community service	6,559
Parks and recreation - general - personnel services	22,783
Total Expenditures	834,216
Net Change in Fund Balance	-
Fund Balance, beginning	-
Fund Balance, ending	\$ -

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Debt Service Fund

The Debt Service Fund accounts for the accumulation of monies for payments of various general obligation bonds. Servicing of this debt requires various annual and semi-annual payments of principal and interest. Financing is provided by transfers, determined annually by budget, from other funds, and by the State of Alaska debt reimbursement program.

Exhibit I-1**City and Borough of Wrangell, Alaska****Debt Service Fund****Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual**

<i>Years Ended June 30,</i>	2020			2019
			Variance with Budget	
	Budget	Actual	Budget	Actual
Revenues				
Intergovernmental - State of Alaska	\$ -	\$ 79,136	\$ 79,136	\$ 169,706
Expenditures				
Debt service:				
Principal	250,000	250,000	-	240,000
Interest	18,250	18,250	-	28,050
Total Expenditures	268,250	268,250	-	268,050
Excess of Revenues Over (Under) Expenditures	(268,250)	(189,114)	79,136	(98,344)
Other Financing Sources				
Transfers in	268,250	189,114	(79,136)	100,025
Net Change in Fund Balance	<u>\$ -</u>	-	<u>\$ -</u>	1,681
Fund Balance, beginning		<u>1,681</u>		<u>-</u>
Fund Balance, ending		<u>\$ 1,681</u>		<u>\$ 1,681</u>

Capital Project Funds

Residential Construction

This fund accounts for residential water, sewer, and street projects, which are financed by revenues derived from sales of residential property.

Industrial Construction

This fund accounts for industrial water, sewer, and street projects, which are financed by revenues derived from sales of industrial property.

Economic Recovery

This fund accounts for the funding and interest earnings associated with a U.S. Department of Agriculture grant for the purpose of economic assistance within the Borough.

Miscellaneous Capital Projects

This fund was established to account for various capital projects and equipment purchases. It is funded primarily by grants and operating transfers from other funds.

Exhibit J-1**City and Borough of Wrangell, Alaska**

Capital Project Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances

<i>Year Ended June 30, 2020</i>	Residential Construc- tion	Industrial Construc- tion	Economic Recovery	Misc- ellaneous	Totals
Revenues					
Land sales and improvements	\$ 38,008	\$ -	\$ -	\$ -	\$ 38,008
Investment income	323	1,323	-	-	1,646
Total Revenues	38,331	1,323	-	-	39,654
Expenditures					
Capital outlay:					
Miscellaneous capital projects	750	-	-	-	750
Compliance testing and other	-	12,119	-	-	12,119
General government - professional services	-	-	-	4,086	4,086
Total Expenditures	750	12,119	-	4,086	16,955
Net Change in Fund Balances	37,581	(10,796)	-	(4,086)	22,699
Fund Balances, beginning	76,636	345,363	1,353,445	880,227	2,655,671
Fund Balances, ending	\$ 114,217	\$ 334,567	\$ 1,353,445	\$ 876,141	\$ 2,678,370

Enterprise Funds

Electric Utility

This fund accounts for the electric utility revenues and the associated costs of generation, distribution, and administration.

Water Utility

This fund accounts for the activities associated with operating the Borough water systems.

Sewer Utility

This fund accounts for the activities associated with operating the Borough's sewer system.

Sanitation Utility

This fund accounts for user fees for refuse collection and landfill operations for the residents of the Borough.

Port

This fund accounts for the activities of the municipal dock and boat harbors.

Exhibit K-1

City and Borough of Wrangell, Alaska

Electric Utility Enterprise Fund

Statement of Net Position

<i>June 30,</i>	2020	2019
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and investments	\$ 3,532,008	\$ 4,089,796
Receivables:		
Accounts	280,366	284,073
Less allowance for doubtful accounts	(32,026)	(16,381)
Net receivables	248,340	267,692
Inventories	171,085	170,344
Total Current Assets	3,951,433	4,527,832
Noncurrent Assets		
Net other postemployment benefits asset	4,803	-
Capital assets:		
Land	10,900	10,900
Buildings	653,480	516,839
Improvements other than buildings	2,297,735	2,297,735
Equipment	4,255,068	4,255,068
Construction in progress	430,280	42,660
Total capital assets	7,647,463	7,123,202
Less accumulated depreciation	(6,053,433)	(5,749,031)
Net capital assets	1,594,030	1,374,171
Total Noncurrent Assets	1,598,833	1,374,171
Total Assets	5,550,266	5,902,003
Deferred Outflows of Resources		
Related to pensions	137,050	150,679
Related to other postemployment benefits	64,787	60,994
Total Deferred Outflows of Resources	201,837	211,673
Total Assets and Deferred Outflows of Resources	\$ 5,752,103	\$ 6,113,676

Exhibit K-1, continued

City and Borough of Wrangell, Alaska

Electric Utility Enterprise Fund
Statement of Net Position, continued

<u>June 30,</u>	<u>2020</u>	<u>2019</u>
Liabilities, Deferred Inflows of Resources, and Net Position		
Current Liabilities		
Accounts payable	\$ 350,024	\$ 575,681
Accrued leave	52,142	56,456
Customer utility deposits	76,920	70,918
Total Current Liabilities	479,086	703,055
Long-term Liabilities		
Net pension liability	956,072	916,429
Net other postemployment benefits liability	23,164	147,864
Total Long-term Liabilities	979,236	1,064,293
Total Liabilities	1,458,322	1,767,348
Deferred Inflows of Resources		
Related to pensions	18,869	18,051
Related to other postemployment benefits	24,718	53,975
Total Deferred Inflows of Resources	43,587	72,026
Net Position		
Net investment in capital assets	1,594,030	1,374,171
Unrestricted	2,656,164	2,900,131
Total Net Position	4,250,194	4,274,302
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 5,752,103	\$ 6,113,676

Exhibit K-2**City and Borough of Wrangell, Alaska****Electric Utility Enterprise Fund****Statement of Revenues, Expenses and Changes in Net Position**

<i>Years Ended June 30,</i>	2020	2019
Operating Revenues		
Residential	\$ 1,739,707	\$ 1,606,454
Commercial	2,153,108	2,164,808
Fuel surcharge	65,689	42,187
Labor charges	-	325
Other	19,882	13,776
Total Operating Revenues	3,978,386	3,827,550
Operating Expenses		
Generation	2,946,552	2,877,878
Distribution	531,759	572,291
General and administrative	302,281	239,259
Depreciation	304,402	282,223
Total Operating Expenses	4,084,994	3,971,651
Loss from Operations	(106,608)	(144,101)
Nonoperating Revenues (Expenses)		
Equipment and pole rental	45,155	85,829
Late fees	8,841	14,103
Material sales	2,516	1,359
Interest expense	(15,661)	(24,885)
State PERS relief	41,649	46,728
SEAPA dividend	-	172,014
Net Nonoperating Revenues	82,500	295,148
Change in Net Position	(24,108)	151,047
Net Position, beginning	4,274,302	4,123,255
Net Position, ending	\$ 4,250,194	\$ 4,274,302

Exhibit K-3**City and Borough of Wrangell, Alaska****Electric Utility Enterprise Fund
Statement of Cash Flows**

<i>Years Ended June 30,</i>	2020	2019
Cash Flows from (for) Operating Activities		
Receipts from customers and users	\$ 4,060,252	\$ 4,070,037
Payments for interfund services used	(238,594)	(185,300)
Payments to suppliers	(3,016,261)	(2,454,198)
Payments to employees	(823,263)	(640,048)
Net cash flows provided by (used for) operating activities	(17,866)	790,491
Cash Flows for Capital and Related Financing Activities		
Purchase of property, plant and equipment	(524,261)	(183,742)
Interest paid on long-term debt	(15,661)	-
Net cash flows used for capital and related financing activities	(539,922)	(183,742)
Net Increase (Decrease) in Cash and Investments	(557,788)	606,749
Cash and Investments, beginning	4,089,796	3,483,047
Cash and Investments, ending	\$ 3,532,008	\$ 4,089,796
Reconciliation of Loss from Operations to Net Cash		
Flows from Operating Activities		
Loss from operations	\$ (106,608)	\$ (144,101)
Adjustments to reconcile loss from operations to net cash flows provided by (used for) operating activities:		
Depreciation	304,402	282,223
Noncash expense - PERS relief	41,649	46,728
Increase (decrease) in allowance for doubtful accounts	15,645	15,125
Miscellaneous nonoperating revenues	56,512	248,420
(Increase) decrease in assets:		
Accounts receivable	3,707	19,834
Inventories	(741)	2,133
Net other postemployment benefits asset	(4,803)	-
(Increase) decrease in deferred outflows of resources:		
Related to pensions	13,629	(28,002)
Related to other postemployment benefits	(3,793)	(41,228)
Increase (decrease) in liabilities:		
Accounts payable	(225,657)	365,768
Accrued leave	(4,314)	44,393
Customer utility deposits	6,002	(25,767)
Net pension liability	39,643	35,640
Net other postemployment benefits liability	(124,700)	37,960
Increase (decrease) in deferred inflows of resources:		
Related to pensions	818	(68,488)
Related to other postemployment benefits	(29,257)	(147)
Net Cash Flows provided by (used for) Operating Activities	\$ (17,866)	\$ 790,491

Exhibit K-4**City and Borough of Wrangell, Alaska****Electric Utility Enterprise Fund
Schedule of Operating Expenses**

<i>Years Ended June 30,</i>	2020	2019
Generation		
Salaries	\$ 214,499	\$ 170,529
Overtime salaries	9,405	7,425
Employee benefits	74,979	5,005
Telephone	6,045	5,921
Utilities	2,280	2,280
Travel and training	2,623	5,254
Materials and supplies	21,631	4,354
Gas and oil	129,602	630,628
Diesel fuel	18,853	16,381
Tyee hydro power purchases	2,429,842	1,927,734
Repairs and maintenance	16,024	35,142
Allocated vehicle charges - garage	-	19,162
O.S.H.A. requirements	20,769	48,063
Total Generation	2,946,552	2,877,878
Distribution		
Salaries	265,291	293,758
Overtime salaries	7,765	20,021
Employee benefits	180,196	170,166
Telephone	610	-
Allocated salaries - public works	1,173	441
Utilities	1,017	1,017
Travel and training	200	9,722
Materials and supplies	16,946	29,548
Meters	12,545	4,763
Repairs and maintenance	30,362	19,594
Transformers	3,521	285
Allocated vehicle charges - garage	12,133	22,976
Total Distribution	531,759	572,291
General and Administrative		
Allocated overhead - finance	224,947	82,556
Allocated salaries - public works	341	60,165
Professional services	23,229	13,940
Travel and training	8,055	-
Insurance	45,754	25,717
Credit card expense	(45)	41,756
Bad debt expense	-	15,125
Total General and Administrative	302,281	239,259
Depreciation	304,402	282,223
Total Operating Expenses	\$ 4,084,994	\$ 3,971,651

Exhibit K-5

City and Borough of Wrangell, Alaska
Water Utility Enterprise Fund
Statement of Net Position

<i>June 30,</i>	2020	2019
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and investments	\$ 821,028	\$ 784,140
Receivables:		
Accounts	68,374	40,716
Accrued interest	5	5
Total receivables	68,379	40,721
Total Current Assets	889,407	824,861
Noncurrent Assets		
Net other postemployment benefits asset	792	-
Capital assets:		
Buildings	5,128,436	5,128,436
Improvements other than buildings	11,956,632	11,862,986
Equipment	145,024	145,024
Construction in progress	55,401	55,401
Total capital assets	17,285,493	17,191,847
Less accumulated depreciation	(13,009,186)	(12,362,971)
Net capital assets	4,276,307	4,828,876
Total Noncurrent Assets	4,277,099	4,828,876
Total Assets	5,166,506	5,653,737
Deferred Outflows of Resources		
Related to pensions	21,800	24,049
Related to other postemployment benefits	11,673	11,047
Total Deferred Outflows of Resources	33,473	35,096
Total Assets and Deferred Outflows of Resources	\$ 5,199,979	\$ 5,688,833

Exhibit K-5, continued

City and Borough of Wrangell, Alaska

Water Utility Enterprise Fund
Statement of Net Position, continued

<i>June 30,</i>	2020	2019
Liabilities, Deferred Inflows of Resources, and Net Position		
Liabilities		
Current Liabilities		
Accounts payable	\$ 18,997	\$ 4,384
Accrued leave	20,068	19,831
Customer utility deposits	9,220	8,295
Accrued interest payable	2,507	2,507
Current portion - ADEC loan	2,550	2,513
Total Current Liabilities	53,342	37,530
Long-term Liabilities		
ADEC loan, net of current portion	49,358	52,253
Net pension liability	156,162	149,620
Net other postemployment benefits liability	6,717	27,296
Total Long-term Liabilities	212,237	229,169
Total Liabilities	265,579	266,699
Deferred Inflows of Resources		
Related to pensions	3,795	3,660
Related to other postemployment benefits	5,253	10,081
Total Deferred Inflows of Resources	9,048	13,741
Net Position		
Net investment in capital assets	4,224,399	4,774,110
Unrestricted	700,953	634,283
Total Net Position	4,925,352	5,408,393
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 5,199,979	\$ 5,688,833

City and Borough of Wrangell, Alaska

Exhibit K-6

Water Utility Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Position

<i>Years Ended June 30,</i>	2020	2019
Operating Revenues		
Water sales	\$ 708,360	\$ 696,617
Operating Expenses		
Salaries	158,651	117,319
Overtime salaries	14,504	19,084
Employee benefits	70,307	52,496
Allocated salaries - public works	46,523	73,888
Allocated overhead - finance	23,004	26,944
Telephone	3,175	1,628
Travel and training	2,450	2,396
Materials and supplies	30,674	26,970
Chlorination - electricity	125,808	147,354
Repairs and maintenance	67,800	131,364
Allocated vehicle charges - garage	1,131	-
Professional services	1,144	3,750
Insurance	6,714	3,262
Credit card expense	-	7,333
Depreciation	646,215	635,103
Total Operating Expenses	1,198,100	1,248,891
Loss from Operations	(489,740)	(552,274)
Nonoperating Revenues (Expenses)		
Investment income	124	211
Material sales	294	721
Interest expense	(592)	(14,627)
Noncapital grant revenue	-	31,176
ADEC loan subsidy	-	171,723
State PERS relief	6,873	3,290
Net Nonoperating Revenues	6,699	192,494
Change in Net Position	(483,041)	(359,780)
Net Position, beginning	5,408,393	5,768,173
Net Position, ending	\$ 4,925,352	\$ 5,408,393

Exhibit K-7

City and Borough of Wrangell, Alaska

Water Utility Enterprise Fund

Statement of Cash Flows

<i>Years Ended June 30,</i>	2020	2019
Cash Flows from Operating Activities		
Receipts from customers and users	\$ 681,921	\$ 725,102
Payments for interfund services used	(70,658)	(100,832)
Payments to suppliers	(223,152)	(321,404)
Payments to employees	(254,251)	(194,538)
Net cash flows provided by operating activities	133,860	108,328
Cash Flows for Capital and Related Financing Activities		
Purchase of property, plant and equipment	(93,646)	(38,967)
Principal payments on revenue bonds	-	(5,807)
Principal payments on loan	(2,858)	(207,294)
Interest payments on loan	(592)	(14,627)
Net cash flows used for capital and related financing activities	(97,096)	(266,695)
Cash Flows from Investing Activities		
Investment income received	124	237
Net Increase (Decrease) in Cash and Investments	36,888	(158,130)
Cash and Investments, beginning	784,140	942,270
Cash and Investments, ending	\$ 821,028	\$ 784,140

Exhibit K-7, continued

City and Borough of Wrangell, Alaska

Water Utility Enterprise Fund

Statement of Cash Flows, continued

<i>Years Ended June 30,</i>	2020	2019
Reconciliation of Loss from Operations to Net Cash		
Flows provided by Operating Activities		
Loss from operations	\$ (489,740)	\$ (552,274)
Adjustments to reconcile loss from operations to net cash flows provided by operating activities:		
Depreciation	646,215	635,103
Noncash expense - PERS relief	6,873	3,290
Miscellaneous nonoperating revenues	294	31,897
Increase in assets:		
Accounts receivable	(27,658)	(887)
Net other postemployment benefits asset	(792)	-
(Increase) decrease in deferred outflows of resources:		
Related to pensions	2,249	(4,996)
Related to other postemployment benefits	(626)	(7,356)
Increase (decrease) in liabilities:		
Accounts payable	14,613	2,653
Accrued leave	237	2,536
Customer utility deposits	925	(2,525)
Net pension liability	6,542	6,359
Net other postemployment benefits liability	(20,579)	6,773
Increase (decrease) in deferred inflows of resources:		
Related to pensions	135	(12,219)
Related to other postemployment benefits	(4,828)	(26)
Net Cash Flows provided by Operating Activities	\$ 133,860	\$ 108,328
Supplemental disclosure of cash flow information -		
Principal forgiveness on long-term debt	\$ -	\$ 171,723

Exhibit K-8

City and Borough of Wrangell, Alaska

Sewer Utility Enterprise Fund

Statement of Net Position

<i>June 30,</i>	2020	2019
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and investments	\$ 951,342	\$ 806,340
Receivables:		
Accounts	61,716	35,041
Accrued interest	7	6
Total receivables	61,723	35,047
Total Current Assets	1,013,065	841,387
Noncurrent Assets		
Bond redemption reserve	75,312	74,874
Net other postemployment benefits asset	1,383	-
Capital assets:		
Buildings	2,233,579	2,233,579
Improvements other than buildings	10,122,946	10,122,946
Equipment	195,001	195,001
Total capital assets	12,551,526	12,551,526
Less accumulated depreciation	(9,870,768)	(9,611,208)
Net capital assets	2,680,758	2,940,318
Total Noncurrent Assets	2,757,453	3,015,192
Total Assets	3,770,518	3,856,579
Deferred Outflows of Resources		
Related to pensions	30,233	34,158
Related to other postemployment benefits	20,024	18,932
Total Deferred Outflows of Resources	50,257	53,090
Total Assets and Deferred Outflows of Resources	\$ 3,820,775	\$ 3,909,669

Exhibit K-8, continued

City and Borough of Wrangell, Alaska

Sewer Utility Enterprise Fund
Statement of Net Position, continued

<i>June 30,</i>	2020	2019
Liabilities, Deferred Inflows of Resources, and Net Position		
Liabilities		
Current Liabilities		
Accounts payable	\$ 41,760	\$ 51,111
Accrued leave	23,857	21,591
Accrued interest payable	1,687	1,687
Current portion - USDA Rural Development loan	1,651	1,621
Total Current Liabilities	68,955	76,010
Long-term Liabilities		
USDA Rural Development loan, net of current portion	83,787	85,448
Net pension liability	230,870	219,453
Net other postemployment benefits liability	11,518	47,431
Total Long-term Liabilities	326,175	352,332
Total Liabilities	395,130	428,342
Deferred Inflows of Resources		
Related to pensions	6,788	6,552
Related to other postemployment benefits	9,234	17,660
Total Deferred Inflows of Resources	16,022	24,212
Net Position		
Net investment in capital assets	2,595,320	2,853,249
Unrestricted	814,303	603,866
Total Net Position	3,409,623	3,457,115
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 3,820,775	\$ 3,909,669

City and Borough of Wrangell, Alaska

Sewer Utility Enterprise Fund

Statement of Revenues, Expenses and Changes in Net Position

<i>Years Ended June 30,</i>	2020	2019
Operating Revenues		
Sewer charges	\$ 595,479	\$ 595,976
Labor charges	-	1,500
Total Operating Revenues	595,479	597,476
Operating Expenses		
Collection and treatment	367,495	317,557
General and administrative	26,732	39,920
Depreciation	259,560	274,357
Total Operating Expenses	653,787	631,834
Loss from Operations	(58,308)	(34,358)
Nonoperating Revenues (Expenses)		
Material sales	-	42
Investment income	437	209
State PERS relief	11,994	2,165
Interest expense	(1,615)	(1,655)
Net Nonoperating Revenues	10,816	761
Change in Net Position	(47,492)	(33,597)
Net Position, beginning	3,457,115	3,490,712
Net Position, ending	\$ 3,409,623	\$ 3,457,115

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Exhibit K-10

City and Borough of Wrangell, Alaska
Sewer Utility Enterprise Fund
Statement of Cash Flows

<i>Years Ended June 30,</i>	2020	2019
Cash Flows from Operating Activities		
Receipts from customers and users	\$ 568,804	\$ 600,365
Payments for interfund services used	(25,492)	(47,924)
Payments to suppliers	(175,960)	(183,767)
Payments to employees	(219,102)	(182,100)
Net cash flows provided by operating activities	148,250	186,574
Cash Flows for Capital and Related Financing Activities		
Principal payments on USDA Rural Development loan	(1,631)	(1,591)
Interest payments on long-term debt	(1,615)	(1,655)
Net cash flows used for capital and related financing activities	(3,246)	(3,246)
Cash Flows from Investing Activities		
Investment income received	436	209
Net Increase in Cash and Investments	145,440	183,537
Cash and Investments, beginning	881,214	697,677
Cash and Investments, ending	\$ 1,026,654	\$ 881,214
Reconciliation of Cash and Investments to Statement of Net Position		
Cash and investments	\$ 951,342	\$ 806,340
Restricted cash and investments	75,312	74,874
Total Cash and Investments	\$ 1,026,654	\$ 881,214

Exhibit K-10, continued

City and Borough of Wrangell, Alaska

Sewer Utility Enterprise Fund

Statement of Cash Flows, continued

<i>Years Ended June 30,</i>	2020	2019
Reconciliation of Loss from Operations to Net Cash		
Flows from Operating Activities		
Loss from operations	\$ (58,308)	\$ (34,358)
Adjustments to reconcile loss from operations to net cash flows from operating activities:		
Depreciation	259,560	274,357
Noncash expense - PERS relief	11,994	2,165
Miscellaneous nonoperating revenues	-	42
(Increase) decrease in assets:		
Accounts receivable	(26,675)	2,847
Net other postemployment benefits asset	(1,383)	-
(Increase) decrease in deferred outflows of resources:		
Related to pensions	3,925	(8,466)
Related to other postemployment benefits	(1,092)	(12,466)
Increase (decrease) in liabilities:		
Accounts payable	(9,351)	(45,408)
Accrued leave	2,266	6,360
Net pension liability	11,417	10,776
Net other postemployment benefits liability	(35,913)	11,478
Increase (decrease) in deferred inflows of resources:		
Related to pensions	236	(20,708)
Related to other postemployment benefits	(8,426)	(45)
Net Cash Flows from Operating Activities	\$ 148,250	\$ 186,574

City and Borough of Wrangell, Alaska

Sewer Utility Enterprise Fund
Schedule of Operating Expenses

<i>Years Ended June 30,</i>	2020	2019
Collection and Treatment		
Salaries	\$ 144,466	\$ 119,863
Overtime salaries	4,744	9,850
Employee benefits	52,916	41,481
Allocated salaries - public works	(2,202)	19,187
Telephone	3,465	6,378
Utilities	56,948	53,868
Travel and training	392	2,538
Materials and supplies	16,701	8,384
Fuel oil	-	200
Facilities repairs and maintenance	4,761	7,680
Systems repairs and maintenance	62,834	23,798
Allocated vehicle charges - garage	6,694	4,659
Compliance testing	15,776	19,671
Total Collection and Treatment	367,495	317,557
General and Administrative		
Allocated overhead - finance	21,000	24,078
Professional services	-	5,800
Insurance	5,732	3,491
Repairs and maintenance	-	237
Credit card expense	-	6,314
Total General and Administrative	26,732	39,920
Depreciation	259,560	274,357
Total Operating Expenses	\$ 653,787	\$ 631,834

Exhibit K-12

City and Borough of Wrangell, Alaska

Sanitation Utility Enterprise Fund
Statement of Net Position

<i>June 30,</i>	2020	2019
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and investments	\$ 252,870	\$ 209,485
Accounts receivable	49,462	40,590
Total Current Assets	302,332	250,075
Noncurrent Assets		
Net other postemployment benefits asset	1,003	-
Capital assets:		
Buildings	982,637	982,637
Equipment	552,402	552,402
Total capital assets	1,535,039	1,535,039
Less accumulated depreciation	(1,080,451)	(1,004,319)
Net capital assets	454,588	530,720
Total Noncurrent Assets	455,591	530,720
Total Assets	757,923	780,795
Deferred Outflows of Resources		
Related to pensions	21,075	23,923
Related to other postemployment benefits	14,435	13,643
Total Deferred Outflows of Resources	35,510	37,566
Total Assets and Deferred Outflows of Resources	\$ 793,433	\$ 818,361
Liabilities, Deferred Inflows of Resources, and Net Position		
Current Liabilities		
Accounts payable	\$ 30,173	\$ 20,285
Accrued leave	8,751	7,285
Total Current Liabilities	38,924	27,570
Long-term Liabilities		
Net pension liability	163,376	155,093
Net other postemployment benefits liability	8,391	34,445
Total Long-term Liabilities	171,767	189,538
Total Liabilities	210,691	217,108
Deferred Inflows of Resources		
Related to pensions	5,163	4,992
Related to other postemployment benefits	6,770	12,883
Total Deferred Inflows of Resources	11,933	17,875
Net Position		
Net investment in capital assets	454,588	530,720
Unrestricted	116,221	52,658
Total Net Position	570,809	583,378
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 793,433	\$ 818,361

City and Borough of Wrangell, Alaska

Sanitation Utility Enterprise Fund

Statement of Revenues, Expenses and Changes in Net Position

<i>Years Ended June 30,</i>	2020	2019
Operating Revenues		
User fees	\$ 626,355	\$ 634,601
Operating Expenses		
Collection	125,450	105,975
Landfill	431,021	374,504
General and administrative	15,023	17,798
Depreciation	76,132	76,132
Total Operating Expenses	647,626	574,409
Income (Loss) from Operations	(21,271)	60,192
Nonoperating Revenues		
State PERS relief	8,702	(840)
Change in Net Position	(12,569)	59,352
Net Position, beginning	583,378	524,026
Net Position, ending	\$ 570,809	\$ 583,378

City and Borough of Wrangell, Alaska		Statement of Cash Flows		Years Ended June 30,	
		2020	2019		
Cash Flows from Operating Activities					
Receipts from customers and users	\$ 617,483	\$ 627,019			
Payments for interfund services used	(55,127)	(51,517)			
Payments to suppliers	(314,273)	(282,280)			
Payments to employees	(204,698)	(180,623)			
Net cash provided by operating activities	43,385	112,599			
Net Increase in Cash and Investments					
	43,385	112,599			
Cash and Investments, beginning					
	209,485	96,886			
Cash and Investments, ending					
	\$ 252,870	\$ 209,485			
Reconciliation of Income (Loss) from Operations to Net Cash Flows from Operating Activities					
Income (loss) from operations	\$ (21,271)	\$ 60,192			
Adjustments to reconcile income (loss) from operations to net cash flows provided by operating activities:					
Depreciation	76,132	76,132			
Noncash expense - PERS relief	8,702	(840)			
Increase in assets:					
Accounts receivable	(8,872)	(7,582)			
Net other postemployment benefits asset	(1,003)	-			
(increase) decrease in deferred outflows of resources:					
Related to pensions	2,848	(6,062)			
Related to other postemployment benefits	(792)	(8,927)			
Increase (decrease) in liabilities:					
Accounts payable	9,888	(2,390)			
Accrued leave	1,466	1,001			
Net pension liability	8,283	7,717			
Net other postemployment benefits liability	(26,054)	8,219			
Increase (decrease) in deferred inflows of resources:					
Related to pensions	171	(14,829)			
Related to other postemployment benefits	(6,113)	(32)			
Net Cash Flows provided by Operating Activities	\$ 43,385	\$ 112,599			

Exhibit K-14

Exhibit K-15

City and Borough of Wrangell, Alaska

Sanitation Utility Enterprise Fund
Schedule of Operating Expenses

<i>Years Ended June 30,</i>	2020	2019
Collection		
Salaries	\$ 60,710	\$ 49,298
Overtime salaries	974	972
Employee benefits	31,121	19,534
Allocated salaries - public works	1,169	2,964
Materials and supplies	2,310	4,986
Allocated vehicle charges - garage	29,166	28,221
Total Collection	125,450	105,975
Landfill		
Salaries	50,536	51,474
Overtime salaries	7,231	3,721
Employee benefits	41,634	41,871
Allocated salaries - public works	10,701	7,912
Telephone	1,239	1,355
Utilities	6,866	8,665
Travel and training	-	865
Monitoring and testing	-	527
Disposal costs	271,837	226,520
Hazardous waste	19,401	11,746
Materials and supplies	6,735	3,025
Repairs and maintenance	7,768	11,209
Professional services	880	1,300
Allocated vehicle charges - garage	6,193	4,165
Equipment rental	-	149
Total Landfill	431,021	374,504
General and Administrative		
Allocated overhead - finance	7,898	8,255
Insurance	7,125	3,414
Credit card expense	-	6,129
Total General and Administrative	15,023	17,798
Depreciation	76,132	76,132
Total Operating Expenses	\$ 647,626	\$ 574,409

Exhibit K-16

City and Borough of Wrangell, Alaska

Port Enterprise Fund
Statement of Net Position

June 30,	2020	2019
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and investments	\$ 1,593,129	\$ 1,727,417
Receivables:		
Accounts	141,924	158,087
Grants	861,591	401,238
Accrued interest	32	100
Less allowance for doubtful accounts	(30,000)	(23,000)
Net receivables	973,547	536,425
Total Current Assets	2,566,676	2,263,842
Noncurrent Assets		
Restricted cash and investments - harbor improvements	690,725	1,419,714
Net other postemployment benefits asset	3,631	-
Capital assets:		
Land	948,333	948,333
Harbor floats, docks and improvements	34,166,661	34,166,661
Travel lift	18,391,507	18,391,507
Gridiron	154,636	154,636
Buildings	222,466	222,466
Equipment	348,359	306,510
Paving	2,530,923	2,530,923
Construction in progress	10,209,434	8,635,746
Total capital assets	66,972,319	65,356,782
Less accumulated depreciation	(27,851,433)	(25,935,264)
Net capital assets	39,120,886	39,421,518
Total Noncurrent Assets	39,815,242	40,841,232
Total Assets	42,381,918	43,105,074
Deferred Outflows of Resources		
Related to pensions	78,854	89,159
Related to other postemployment benefits	51,357	48,489
Total Deferred Outflows of Resources	130,211	137,648
Total Assets and Deferred Outflows of Resources	\$ 42,512,129	\$ 43,242,722

Exhibit K-16, continued

City and Borough of Wrangell, Alaska

Port Enterprise Fund

Statement of Net Position, continued

<i>June 30,</i>	2020	2019
Liabilities, Deferred Inflows of Resources, and Net Position		
Liabilities		
Current Liabilities		
Accounts payable	\$ 516,545	\$ 476,464
Accrued leave	21,248	16,288
Unearned revenue	689,100	1,372,599
Interfund loans	21,942	15,593
Total Current Liabilities	1,248,835	1,880,944
Long-term Liabilities		
Interfund loans, net of current portion	42,669	70,960
Net pension liability	577,445	547,473
Net other postemployment benefits liability	18,892	113,172
Total Long-term Liabilities	639,006	731,605
Total Liabilities	1,887,841	2,612,549
Deferred Inflows of Resources		
Related to pensions	7,423	6,805
Related to other postemployment benefits	18,204	40,323
Total Deferred Inflows of Resources	25,627	47,128
Net Position		
Net investment in capital assets	39,120,886	39,421,518
Restricted	1,625	47,115
Unrestricted	1,476,150	1,114,412
Total Net Position	40,598,661	40,583,045
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 42,512,129	\$ 43,242,722

City and Borough of Wrangell, Alaska

Exhibit K-17

Port Enterprise Fund

Statement of Revenues, Expenses and Changes in Net Position

<i>Years Ended June 30,</i>	2020	2019
Operating Revenues		
Municipal dock:		
Storage fees	\$ -	\$ 81,644
Wharfage fees	42,776	36,409
Dockage fees	68,730	76,646
Port development fees	43,884	45,495
Total municipal dock	155,390	240,194
Small boat harbor:		
Stall rentals and transient fees	781,925	739,229
Penalties and late fees	10,787	18,162
Materials sales	8,500	2,531
Other revenues	694,485	19,690
Total small boat harbor	1,495,697	779,612
Travel lift:		
Lift fees	136,504	178,457
Storage fees	304,641	194,432
Electric revenues	13,940	15,130
Total travel lift	455,085	388,019
Total Operating Revenues	2,106,172	1,407,825
Operating Expenses		
Municipal dock	85,919	89,447
Small boat harbor	364,891	345,505
Travel lift	369,777	353,999
General and administrative	136,596	200,619
Depreciation	1,916,170	1,971,936
Total Operating Expenses	2,873,353	2,961,506
Loss from Operations	(767,181)	(1,553,681)
Nonoperating Revenues (Expenses)		
Investment income	1,236	3,943
State PERS relief	31,489	(7,004)
State raw fish tax	284,469	307,405
State fisheries business tax	5,250	10,376
Net Nonoperating Revenues	322,444	314,720
Loss before capital contributions	(444,737)	(1,238,961)
Capital contributions	460,353	3,847,601
Change in Net Position	15,616	2,608,640
Net Position, beginning	40,583,045	37,974,405
Net Position, ending	\$ 40,598,661	\$ 40,583,045

Exhibit K-18

City and Borough of Wrangell, Alaska

Port Enterprise Fund
Statement of Cash Flows

<i>Years Ended June 30,</i>	2020	2019
Cash Flows from Operating Activities		
Receipts from customers and users	\$ 1,445,836	\$ 1,352,572
Payments for interfund services used	(59,088)	(63,234)
Payments to suppliers	(291,694)	77,588
Payments to employees	(611,875)	(611,927)
Net cash flows provided by operating activities	483,179	754,999
Cash Flows from Noncapital Financing Activities		
State fish taxes received	289,719	317,781
Cash Flows for (from) Capital and Related Financing Activities		
Purchase of property, plant and equipment	(1,615,537)	(7,790,556)
Principal payments on loan payable to other fund	(21,942)	(15,593)
Capital contributions received	-	3,446,363
Net cash flows used for capital and related financing activities	(1,637,479)	(4,359,786)
Cash Flows from Investing Activities		
Investment income received	1,304	4,005
Net Decrease in Cash and Investments	(863,277)	(3,283,001)
Cash and Investments, beginning	3,147,131	6,430,132
Cash and Investments, ending	\$ 2,283,854	\$ 3,147,131
Reconciliation of Cash and Investments to Statement of Net Position		
Cash and investments	\$ 1,593,129	\$ 1,727,417
Restricted cash and investments	690,725	1,419,714
Total Cash and Investments	\$ 2,283,854	\$ 3,147,131
Reconciliation of Loss from Operations to Net Cash		
Flows from Operating Activities		
Loss from operations	\$ (767,181)	\$ (1,553,681)
Adjustments to reconcile loss from operations to net cash flows from operating activities:		
Depreciation	1,916,170	1,971,936
Noncash expense - PERS relief	31,489	(7,004)
(Increase) decrease in assets:		
Accounts Receivable	23,163	(1,358)
Net other postemployment benefits asset	(3,631)	-
(Increase) decrease in deferred outflows of resources:		
Related to pensions	10,305	(22,902)
Related to other postemployment benefits	(2,868)	(33,719)
Increase (decrease) in liabilities:		
Accounts payable	40,080	458,075
Accrued leave	4,960	(6,515)
Unearned revenue	(683,499)	(53,895)
Net pension liability	29,972	29,149
Net other postemployment benefits liability	(94,280)	31,047
Increase (decrease) in deferred inflows of resources:		
Related to pensions	618	(56,014)
Related to other postemployment benefits	(22,119)	(120)
Net Cash Flows from Operating Activities	\$ 483,179	\$ 754,999

City and Borough of Wrangell, Alaska

Exhibit K-19

Port Enterprise Fund
Schedule of Operating Expenses

<i>Years Ended June 30,</i>	2020	2019
Municipal Dock		
Salaries	\$ 42,218	\$ 44,600
Employee benefits	22,164	20,594
Materials and supplies	754	2,270
Utilities	5,470	5,858
Capital expenditures	-	11,184
Allocated vehicle charges - garage	1	23
Repairs and maintenance	15,312	4,918
Total Municipal Dock	85,919	89,447
Small Boat Harbor		
Salaries	136,203	143,259
Employee benefits	54,747	45,092
Allocated salaries - public works	307	-
Materials and supplies	8,329	17,787
Utilities	85,009	68,202
Repairs and maintenance	66,168	68,739
Allocated vehicle charges - garage	2,172	1,452
Miscellaneous expense	11,956	974
Total Small Boat Harbor	364,891	345,505
Travel Lift		
Salaries	194,720	190,650
Overtime salaries	13,438	16,211
Employee benefits	102,831	85,443
Materials and supplies	4,796	4,869
Utilities	19,338	17,932
Allocated vehicle charges - garage	230	9,055
Publications	1,565	-
Repairs and maintenance	32,859	29,839
Total Travel Lift	369,777	353,999
General and Administrative		
Salaries	2,354	6,003
Allocated overhead - finance	24,263	28,664
Travel and training	4,385	6,359
Professional services	7,720	9,285
Telephone	7,090	6,883
Materials and supplies	6,438	34,672
Allocated vehicle charges - garage	32,115	24,040
Insurance	23,343	53,888
Repairs and maintenance	1,936	9
Utilities	13	-
Credit card expense	15,174	15,792
Publications	11,765	15,024
Total General and Administrative	136,596	200,619
Depreciation	1,916,170	1,971,936
Total Operating Expenses	\$ 2,873,353	\$ 2,961,506

City and Borough of Wrangell, Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

Exhibit L-1

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
Department of Agriculture				
Passed through State of Alaska Department of Commerce, Community, and Economic Development - Forest Service Schools and Roads Cluster - School and Roads - Grants to States - National Forest Receipts	10.665	N/A	\$ -	\$ 1,311,334
Department of Housing and Urban Development				
Passed through State of Alaska Department of Commerce, Community, and Economic Development - Community Development Block Grant Program/State's Program and Non-Entitlement Grants in Hawaii	14.228	18-CDBG-02	-	337,500
Department of the Interior				
Payments in Lieu of Taxes	15.226		-	476,259
Department of Justice				
Passed through State of Alaska Department of Commerce, Community, and Economic Development - COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	N/A	-	7,944
Department of the Treasury				
Passed through State of Alaska Department of Commerce, Community, and Economic Development - COVID-19 - Coronavirus Relief Fund	21.019	20-CRF-227	-	826,272
Institute of Museum and Library Services				
Passed through Wrangell Cooperative Association - Native American and Native Hawaiian Library Services - IMLS Library Grant	45.311	NG-01-13-0078-13	-	10,000
Total Expenditures of Federal Awards			\$ -	\$ 2,969,309

See accompanying notes to the Schedule of Expenditures of Federal Awards.

City and Borough of Wrangell, Alaska

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2020

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of City and Borough of Wrangell, Alaska under programs of the federal government for the year ended June 30, 2020. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of City and Borough of Wrangell, Alaska, it is not intended to and does not present the financial position, changes in net position, or cash flows of City and Borough of Wrangell, Alaska.

2. Summary of Significant Accounting Principles

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. Indirect Cost Rate

The City and Borough of Wrangell, Alaska has elected not to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

4. National Forest Receipts

In accordance with the provisions of GASB Statement Number 33, National Forest Receipts are recorded directly to revenue and any unspent amounts are reported as restricted fund balance. The unspent balance reported in the Secure Rural Schools Special Revenue Fund includes interest earnings as well as unspent grant proceeds. At June 30, 2020, there were no unspent interest earnings and unspent grant funds were \$2,936,428.

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Single Audit Reports



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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Honorable Mayor and Borough Assembly
 City and Borough of Wrangell, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City and Borough of Wrangell as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise City and Borough of Wrangell's basic financial statements and have issued our report thereon dated October 21, 2021. Our report included a reference to other auditors who audited the financial statements of Wrangell Public Schools, as described in our report on City and Borough of Wrangell's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City and Borough of Wrangell's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City and Borough of Wrangell's internal control. Accordingly, we do not express an opinion on the effectiveness of City and Borough of Wrangell's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002 to be material weaknesses.

A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2020-003 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City and Borough of Wrangell's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City and Borough of Wrangell's Response to Findings

City and Borough of Wrangell's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. City and Borough of Wrangell's response was not subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BDO USA, LLP

Anchorage, Alaska
October 21, 2021



Tel: 907-278-8878
 Fax: 907-278-5779
 www.bdo.com

3601 C Street, Suite 600
 Anchorage, AK 99503

Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Honorable Mayor and Borough Assembly
 City and Borough of Wrangell, Alaska

Report on Compliance for Each Major Federal Program

We have audited City and Borough of Wrangell's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of City and Borough of Wrangell's major federal programs for the year ended June 30, 2020. City and Borough of Wrangell's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

City and Borough of Wrangell's basic financial statements include the operations of the Wrangell Public Schools, a discretely presented component unit. Our audit, described below, did not include the operations of Wrangell Public Schools because they were subjected to separate audits. Wrangell Public Schools did not meet the threshold for an audit in accordance with the Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of City and Borough of Wrangell's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City and Borough of Wrangell's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of City and Borough of Wrangell's compliance.

Opinion on Each Major Federal Program

In our opinion, City and Borough of Wrangell complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of City and Borough of Wrangell is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered City and Borough of Wrangell's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City and Borough of Wrangell's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2020-004 that we consider to be a significant deficiency.

City and Borough of Wrangell's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. City and Borough of Wrangell's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

City and Borough of Wrangell is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. City and Borough of Wrangell's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BDO USA, LLP

Anchorage, Alaska
October 21, 2021

City and Borough of Wrangell, Alaska
Schedule of Findings and Questioned Costs
Year Ended June 30, 2020

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial
Statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? X yes no
Significant deficiency(ies) identified? X yes (none reported)

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? yes X no
Significant deficiency(ies) identified? X yes (none reported)

Type of auditor's report issued on compliance for
major federal programs: Unmodified

Any audit findings disclosed that are required to be reported
in accordance with 2 CFR 200.516(a)? X yes no

Identification of major federal programs:

<i>CFDA Number</i>	<i>Name of Federal Program or Cluster</i>	<i>Agency</i>
10.665	Forest Service Schools and Roads Cluster	Department of Agriculture
21.019	Coronavirus Relief Fund	Department of the Treasury

Dollar threshold used to distinguish between a type A and
type B programs: \$ 750,000

Auditee qualified as low-risk auditee? yes X no

City and Borough of Wrangell, Alaska
Schedule of Findings and Questioned Costs, continued
Year Ended June 30, 2020

**Section II - Financial Statement Findings Required to be Reported in Accordance with
Government Auditing Standards**

Finding 2020-001 General Ledger Reconciliation and External Financial Reporting - Internal Control Over Financial Reporting - Material Weakness

<i>Criteria</i>	<i>Government Accounting Standards</i> states management is responsible for establishing and maintaining effective internal control to help ensure that appropriate goals and objectives are met; using resources efficiently; economically, effectively, and equitably, and safeguarding resources; following laws and regulations; and ensuring that financial information is reliable and properly reported. Internal controls over financial reporting should allow management to prevent or detect and correct misstatements on a timely basis.
<i>Condition</i>	The Borough's internal control over financial reporting did not prevent, or detect and correct, errors in certain account balances. During our audit, we identified adjustments that were necessary in order to present the financial statements in accordance with U.S. generally accepted accounting principles (GAAP). Specifically, adjustments were required to properly state opening net position and fund balance, ending capital assets, depreciation expense, interfund balances, transfers, deferred inflows of resources and tax revenue.
<i>Cause</i>	The Borough's general ledger reconciliation and preparation of the trial balance for external financial reporting purposes lacked an appropriate level of precision to ensure balances were materially correct.
<i>Effect or Potential Effect</i>	Individual accounts were misstated, requiring entries to be made to correct year-end balances for proper reporting in accordance with GAAP. Misstatements may exist and go undetected in the general ledger and financial statements.
<i>Recommendation</i>	The Borough should consider adding procedures to ensure activity is recorded in accordance with GAAP. Specifically, the Borough should add procedures to reconcile opening balances to prior year-end balances, and consider developing an end-of-the-year checklist to ensure closing adjustments are made in a timely manner.
<i>Views of Responsible Officials</i>	Management concurs with the finding. Management will implement a more thorough review process and improvements to the year-end close and audit preparation process. Management will identify the more complex financial statement accounts and areas and will implement additional levels of internal review.

City and Borough of Wrangell, Alaska
Schedule of Findings and Questioned Costs, continued
Year Ended June 30, 2020

Finding 2020-002	Journal Entry Review and Approval, and Support - Internal Control Over Financial Reporting - Material Weakness
<i>Criteria</i>	<i>Government Accounting Standards</i> states management is responsible for establishing and maintaining effective internal control to help ensure that appropriate goals and objectives are met; using resources efficiently; economically, effectively, and equitably, and safeguarding resources; following laws and regulations; and ensuring that financial information is reliable and properly reported. Internal controls over financial reporting should allow management to prevent or detect and correct misstatements on a timely basis.
<i>Condition</i>	The Borough's internal controls over financial reporting do not ensure proper review and approval of manual journal entries. Additionally, the Borough's internal controls do not ensure that supporting documentation is retained to support manual journal entries posted to the general ledger.
<i>Cause</i>	The Borough's internal controls related to journal entries lack appropriate segregation of duties. Specifically, the Borough's internal controls related to journal entries do not require separate review and approval of manual journal entries, nor do the internal controls require review of supporting documentation.
<i>Effect or Potential Effect</i>	Journal entries were identified as having been posted to the general ledger without proper review and approval or supporting documentation. Misstatements may exist and go undetected in the general ledger and financial statements.
<i>Recommendation</i>	The Borough should consider adopting a journal entry review checklist or similar procedure that stipulates an individual besides the preparer review and approve journal entries prior to posting. Additionally, the Borough should require that relevant supporting documentation be attached and retained with each journal entry prior to posting to the general ledger.
<i>Views of Responsible Officials</i>	Management concurs with the finding. Management will revise internal processes and procedures to require all manual journal entries be reviewed and approved by a separate individual besides the preparer prior to posting to the general ledger. The Borough's revised internal processes and procedures will require relevant supporting documentation be attached to all manual journal entries and retained after posting to support contents of the journal entry.

City and Borough of Wrangell, Alaska

Schedule of Findings and Questioned Costs, continued Year Ended June 30, 2020

Finding 2020-003	Completeness and Accuracy of Schedule of Expenditures of Federal Awards - Internal Control Over Financial Reporting - Significant Deficiency
<i>Criteria</i>	Management is required under the Uniform Guidance to prepare a schedule of expenditures of federal awards (SEFA) that includes all federal awards expended during the fiscal year by individual federal program and catalog of federal domestic assistance (CFDA) number.
<i>Condition</i>	Material adjustments were necessary to correct the SEFA to properly recognize federal expenditures incurred related to the Community Development Block Grant program. Specifically, the program was mislabeled as state financial assistance and was incorrectly excluded from the SEFA.
<i>Cause</i>	Management did not have in place internal controls to ensure all expenditures of federal awards were properly identified as federal and included on the SEFA.
<i>Effect or Potential Effect</i>	Expenditures reported on the SEFA were understated by \$337,500. SEFA balances reported may not meet the Uniform Guidance requirement, federal programs required to be audited per Uniform Guidance requirements may be excluded resulting in the Borough being out of compliance with Uniform Guidance requirements.
<i>Recommendation</i>	The Borough should consider adopting review procedures to ensure all grant awards are correctly identified as federal vs. state funding.
<i>Views of Responsible Officials</i>	Management concurs with the finding. Management will revise internal processes and procedures to ensure grant awards are correctly identified as federal vs. state funding upon receipt.

City and Borough of Wrangell, Alaska
Schedule of Findings and Questioned Costs, continued
Year Ended June 30, 2020

Section III - Federal Award Findings and Questioned Costs

Finding 2020-004 **Activities Allowed and Unallowed, Allowable Costs, Period of Performance
- Internal Control Over Compliance - Significant Deficiency**

Agency Department of the Treasury
CFDA 21.019
Program Name Coronavirus Relief Fund
Year 2020
Pass-Through Agency State of Alaska Department of Commerce, Community, and Economic
Development

Pass-Through Entity 20-CRF-227
Identifying Number

Criteria Management is responsible to provide reasonable assurance that the costs paid
for by federal funds are allowable and in accordance with the types of
activities allowed per the compliance supplement and incurred within the
stated period of performance.

Condition We identified nonpayroll expenditure transactions without sufficient
documentation of review and approval prior to posting to the general ledger.

Cause The Borough's internal controls over nonpayroll expenditures lack appropriate
safeguards ensuring all transactions are reviewed and approved by a
knowledgeable individual prior to posting to the general ledger.

Effect or Potential Federal funds could potentially be expended on unallowed activities and for
Effect unallowed costs, and outside the period of performance.

Questioned costs None.

Context A sample of 13 nonpayroll expenditure transactions were tested specific to
the major program. 2 of the transactions tested lacked evidence of review and
approval prior to being charged to the program.

Identification as a No.
repeat finding

Recommendation The Borough should consider adopting a transactional-level review process
that ensures all transactions are reviewed and approved by a knowledge
individual besides the individual who initiated the transaction. The Borough
should consider adopting a policy that requires supporting evidence of such
review be retained for future examination.

Views of Management concurs with the finding. Borough staff and management will
Responsible revise internal processes and procedures to require supporting documentation
Officials for all expenditure transactions be retained and for said documentation to
include evidence of management review and approval prior to posting.

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**City and Borough of Wrangell Single Audit Responses
(Unaudited)**



CITY AND BOROUGH OF WRANGELL

INCORPORATED MAY 30, 2008

P.O. BOX 531 (907)-874-2381
Wrangell, AK 99929 FAX (907)-874-3952

City and Borough of Wrangell, Alaska

Summary Schedule of Prior Audit Findings Year Ended June 30, 2020

Financial Statement Findings

Finding 2019-001 **General Ledger Reconciliation and External Financial Reporting - Internal Control over Financial Reporting - Material Weakness**

Finding During testwork performed over the course of the financial statement audit, it was evident that management did not have in place adequate internal controls to ensure that the books and records were closed accurately for external financial reporting purposes in accordance with U.S. GAAP. Material adjustments were identified and made to correct opening net position, fund balance, capital assets, depreciation expense, interfund balances and transfers.

Status Finding not resolved in 2020, see 2020-001.

Finding 2019-002 **Journal Entry Review and Approval, and Support- Internal Control over Financial Reporting - Significant Deficiency**

Finding During testwork performed over manual journal entries, multiple instances were identified in which the Borough did not have sufficient internal controls to ensure proper segregation of duties and review/approval of journal entries, as well as retention of supporting documentation for each entry.

Status Finding not resolved in 2020, see 2020-002.



CITY AND BOROUGH OF WRANGELL

INCORPORATED MAY 30, 2008

P.O. BOX 531 (907)-874-2381
Wrangell, AK 99929 FAX (907)-874-3952

City and Borough of Wrangell, Alaska

Corrective Action Plan, continued Year Ended June 30, 2020

Name of Contact Person: Lisa Von Bargaen
Borough Administrator
lvonbargaen@wrangell.com
907 - 874- 2381

Finding 2020-001 - General Ledger Reconciliation and External Financial Reporting - Internal Control over Financial Reporting - Material Weakness

Corrective Action Plan

At the transaction-level and at the fiscal year-end reporting stage, the Borough will implement specific procedure to ensure compliance with U.S GAAP. Specifically, the Borough will perform an opening balance reconciliation to prior year-end balances. Additionally, the Borough will create a year-end close-out checklist to verify closing adjustments are made in a timely fashion.

Expected Completion Date
Fiscal year 2022.

Finding 2020-002 - Journal Entry Review and Approval, and Support - Internal Control Over Financial Reporting - Material Weakness

Corrective Action Plan

In order to create a stronger set of internal controls, the Borough will adopt a journal entry preparation and review process whereby the preparer of the entry signs and dates the entry made. Subsequently, the entry will be printed off-and reviewed by the *Finance Director*. The *Finance Director* will sign and date the journal entry reviewed and place it in the current fiscal year journal entry file. The Borough will verify proper segregation of duties has been followed throughout this process.

Expected Completion Date:
Fiscal year 2022.



CITY AND BOROUGH OF WRANGELL

INCORPORATED MAY 30, 2008

P.O. BOX 531 (907)-874-2381
Wrangell, AK 99929 FAX (907)-874-3952

City and Borough of Wrangell, Alaska

Corrective Action Plan, continued Year Ended June 30, 2020

Finding 2020-003 - Completeness and Accuracy of Schedule of Expenditures of Federal Awards - Internal Control Over Financial Reporting - Significant Deficiency

Corrective Action Plan

For each grant award, the Borough will create a grant file with the award document, eligibility requirements, all eligible expenses to date, and evidence of all reports made to state or federal agencies on the predetermined basis outlined in the grant award contract. Within the file, the *Finance Director*, will explicitly write-out on the grant award statement whether it is a state or federal source of funding. The *Finance Director* will be sure discern if the grant is a pass-through award issued from the federal government and administered by the state. In these instances, the Borough will be sure to include the grant funds on the schedule of expenditures of federal awards (SEFA) as pass-through grants are still considered federal sources of funding.

Expected Completion Date:
Fiscal year 2022.

Finding 2020-004 - Activities Allowed and Unallowed, Allowable Costs, Period of Performance - Internal Control Over Compliance - Significant Deficiency

Corrective Action Plan

The Borough will ensure to thoroughly review each transaction that requires the use of federal funds and verify expenses meet all eligibility requirements. Specifically, the responsible department director will send supporting documentation or a requisition form encapsulating the proposed expense to the *Finance Director* and *Borough Manager* for review. Once the expense is approved, the responsible department director will send out the purchase order. Once the expense is made, an invoice copy will be signed by the appropriate department director and then a copy of the invoice will be sent to the *Finance Director* for review. The copy of the invoice and payment support will then be kept in the federal fund/grant awards file for that specific source of funds.

Expected Completion Date:
Fiscal year 2022.

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	October 26, 2021
	<u>Agenda Section</u>	13

RESOLUTION No. 10-21-1621 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2022 BUDGET IN THE GENERAL FUND TRANSFERRING UP TO \$1,829 FROM GENERAL FUND RESERVES TO THE FINANCE DEPARTMENT TEMPORARY STAFF WAGES ACCOUNT

SUBMITTED BY:

Mason F. Villarma, Finance Director

FISCAL NOTE:

Expenditure Required: \$1,829 Total

FY 21: \$0	FY 22: \$1,829	FY23: \$0
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Amount Budgeted:

	FY22 \$0
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Account Number(s):

	11000 003 6002 00 00000
--	-------------------------

Account Name(s):

	Temporary Hourly Wages
--	------------------------

Unencumbered Balance(s) (prior to expenditure):

	\$0
--	-----

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Resolution No. 10-21-1621

RECOMMENDATION MOTION:

Move to Approve Resolution No. 10-21-1621.

SUMMARY STATEMENT:

Historically, the use of a Finance Temporary Clerical Assistant has been employed to accommodate for the seasonal back log of property tax and sales tax processing. Currently, sales tax filings are backlogged six months and with property taxes having been due October 15th, 2021, the existing staff does not have the time or resources to file sale tax returns. It is critical to get all

cash receipt documentation for both property tax and sales tax processed in a timely and accurate manner so that we may close the FY 2021 books and records. It will also give us a clear picture of the businesses that have filed sales tax and have not.

The temporary clerical assistant will be tasked with processing all sales tax returns and generating a summary excel document that demonstrates the filing status of each business. A checks and balances of sales tax filings has not been done consistently in the past and it is important for the Finance Department to have an accurate summary of businesses who have not submitted sales tax returns. This project will promote equity and accountability in our sales tax revenue stream.

To be clear, the Temporary Clerical Assistant position is not commensurate to a full-time hire. This budget amendment is simply a one-time project that is critical to addressing a major deficiency in our sales tax revenue stream.

Approval of the Temporary Job Description is also on this agenda for approval by the Assembly.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION No. 10-21-1621

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2022 BUDGET IN THE GENERAL FUND TRANSFERRING UP TO \$1,829 FROM GENERAL FUND RESERVES TO THE FINANCE DEPARTMENT TEMPORARY STAFF WAGES ACCOUNT

WHEREAS, there is a need to fill this temporary position in the Finance Department to address a major deficiency with respect to processing and reporting sales taxes filings;

WHEREAS, this temporary position of Clerical Assistant in the Finance Department will address these deficiencies; and

WHEREAS, a budget adjustment is necessary to cover the cost of this temporary position.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, that:

Section 1. The FY 2022 Budget in the General Fund is amended to reflect and increase in the transfer of funds, in the amount of \$1,829 from General Fund Reserves into the Finance Department Temporary Wages Account (11000 003 6002) and authorize its expenditure.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA THIS 26th DAY OF OCTOBER, 2021.

CITY & BOROUGH OF WRANGELL

Stephen Prysunka, Mayor

ATTEST: _____
Kim Lane, Borough Clerk

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	October 26, 2021
	<u>Agenda Section</u>	13

RESOLUTION No. 10-21-1622 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2022 BUDGET IN THE GENERAL FUND AND PARKS & RECREATION SPECIAL REVENUE FUND BY TRANSFERRING FUNDS FROM THE GENERAL FUND RESERVES TO THE SWIMMING POOL LIGHTING UPGRADES CAPITAL PROJECT ACCOUNT IN THE AMOUNT OF \$16,000 AND AUTHORIZING ITS EXPENDITURE

SUBMITTED BY:

Amber Al-Haddad, Capital Facilities Director

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

FISCAL NOTE:

Expenditure Required: \$16,000

FY 20: \$	FY 21: \$	FY22: \$16,000
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Amount Budgeted:

\$40,000

Account Number(s):

24300-141-0000-00-24003 (new CIP Account No; the old Account No. was 80000-000-7900-00-24003)

Account Name(s):

Swimming Pool Lighting Upgrades
Capital Project Fund

Unencumbered Balance(s) (prior to expenditure):

ATTACHMENTS: Resolution No. 10-21-1622

RECOMMENDATION MOTION:

Move to approve Resolution No. 10-21-1622.

SUMMARY STATEMENT:

Resolution No. 09-20-1545 dated September 8, 2020, approved the Capital Budget for FY 2021. That resolution included approving the transfer of \$40,000 from the General

Fund Reserves to the Capital Projects Fund for the Swimming Pool (Natatorium) Lighting Upgrades project in the amount of \$40,000. The engineering work has begun for this project and a recent site visit was made by the engineer to confirm certain conditions.

Through the engineer's review and a discussion about the aged (nearing 35 years old) electrical panels and breakers, and due to the fact that the breakers have begun failing requiring replacement, the electrical engineer recommended replacement of the one electrical panel/breakers that serves the lighting circuits for the Natatorium. Failing breakers can cause further problems with the electrical system or potentially cause an electrical fire if the breaker does not trip when necessary to protect from overloading the circuit. Because the project electrician will be pulling new wire into that panel under the lighting upgrade project, the Borough would realize an economy of scale by replacing this panel during this project.

Staff asked the engineer to provide a probable cost estimate for adding the replacement of the one electrical panel/breakers to the scope of this project. The cost includes the additional electrical engineering effort for approximately \$1,000 and the cost to provide and install a new panel and breakers for approximately \$15,000.

Staff recommend including the replacement of the one electrical panel and its breakers, which serves the Natatorium lighting circuits, under the scope of this lighting upgrades project and funding the total additional projected cost of \$16,000 from the General Fund Reserves.

With the engineer design in progress and a February 2022 projected construction schedule, time is of the essence if it is the desire of Administration and the Assembly to move forward with this additional scope of work.

Resolution 10-21-1622 amends the FY 2022 Budget to increase the authorized expenditures for this project.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO. 10-21-1622

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2022 BUDGET IN THE GENERAL FUND AND PARKS & RECREATION SPECIAL REVENUE FUND BY TRANSFERRING FUNDS FROM THE GENERAL FUND RESERVES TO THE SWIMMING POOL LIGHTING UPGRADES CAPITAL PROJECT ACCOUNT IN THE AMOUNT OF \$16,000 AND AUTHORIZING ITS EXPENDITURE

WHEREAS, Resolution No. 09-20-1545 dated September 8, 2020 approved the transfer of \$40,000 from the General Fund Reserves to the Capital Projects Fund for the Swimming Pool (Natatorium) Lighting Upgrades in the amount of \$40,000; and

WHEREAS, the electrical panel and many breakers serving the Natatorium light circuits is nearing 35 years old and an economy of scale would be realized by replacing this panel during the lighting upgrades capital project; and

WHEREAS, a budget amendment is necessary to transfer funds from General Fund Reserves to the Parks & Recreation Special Revenue Fund Swimming Pool Lighting Upgrades Capital Project account for the replacement of the electrical panel which serves the lighting circuitry for the Natatorium lights.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, that:

Section 1: The FY 2022 Budget in the General Fund is amended by transferring funds in the amount of \$16,000 from General Fund Reserves to the Parks & Recreation Special Revenue Fund Swimming Pool Lighting Upgrades Capital Project account (24300 141 0000 00 24003) and authorizing its expenditure.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA THIS 26TH DAY OF OCTOBER, 2021.

CITY & BOROUGH OF WRANGELL, ALASKA

Steve Prysunka, Mayor

ATTEST: _____
Kim Lane, Borough Clerk

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	10/26/2021
	<u>Agenda Section</u>	13

RESOLUTION No. 10-21-1623 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, TRANSFERRING \$75,600 FROM WATER FUND RESERVES TO WATER FUND CAPITAL EQUIPMENT ACCOUNT AND AUTHORIZING ITS EXPENDITURE ON A PRIMOZONE CLOSED LOOP COOLING SKID FOR THE OZONE SYSTEM AT THE WATER TREATMENT PLANT

SUBMITTED BY:

Tom Wetor, Public Works Director

FISCAL NOTE:

Expenditure Required: \$75,600

FY 20: \$	FY 21:	FY22: \$75,600
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Amount Budgeted:

FY22 \$0

Account Number(s):

72000 302 7900

Account Name(s):

Water Capital Equipment

Unencumbered Balance(s) (prior to expenditure):

\$0 Prior to Resolution

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Primozone quote; 2. Cooling skid brochure; 3. Resolution 10-21-1623

RECOMMENDATION MOTION:

Move to approve Resolution No. 10-21-1623.

SUMMARY STATEMENT:

In September the Assembly was given a report detailing some of the issues currently at the water treatment plant related to the Ozone System. Of the tri-part solution, Administration recommended moving forward first with the closed loop cooling system. The closed loop cooling

system must be purchased from Primazone, the ozone system manufacturer. A copy of the quote is attached at \$75,600. After working with the Finance Department to solidify reserve levels we are ready to procure a portion of the equipment that has been suggested to the Assembly to fix our current issues. Each closed loop cooling skid costs \$37,800 and we require two for a total of \$75,600. Water fund cash reserves are at \$103,208. However, the Water Fund currently has just over \$600,000 in booked grant reimbursement receivables we expect to receive within the month. After this expenditure there will be \$27,608 left in Water Fund cash reserves.

Upon completion of an invitation to bid process for replacement air compressors and oxygen concentrators subsequent approvals will be brought to the Assembly for consideration.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO. 10-21-1623

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA AMENDING THE FY 2022 BUDGET IN THE WATER FUND TRANSFERRING \$75,600 FROM WATER FUND RESERVES TO WATER FUND CAPITAL EQUIPMENT AND AUTHORIZING ITS EXPENDITURE ON PRIMAZONE CLOSED LOOP COOLING SKIDS FOR THE OZONE SYSTEM AT THE WATER TREATMENT PLANT

WHEREAS, the Ozone System at the Water Treatment Plant is not operating efficiently; and

WHEREAS, three significant solutions have been identified, one of which is installation of a closed loop cooling system; and

WHEREAS, this is an unanticipated and unbudgeted expense; and

WHEREAS, the FY 2022 Budget must be amended to accommodate this expenditure.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, that:

Section 1: The FY 2022 Budget in the Water Fund is amended to reflect an increase in transfer of funds in the amount of \$75,600 from Water Fund Reserves to Water Fund Capital Equipment account (72000 302 7900).

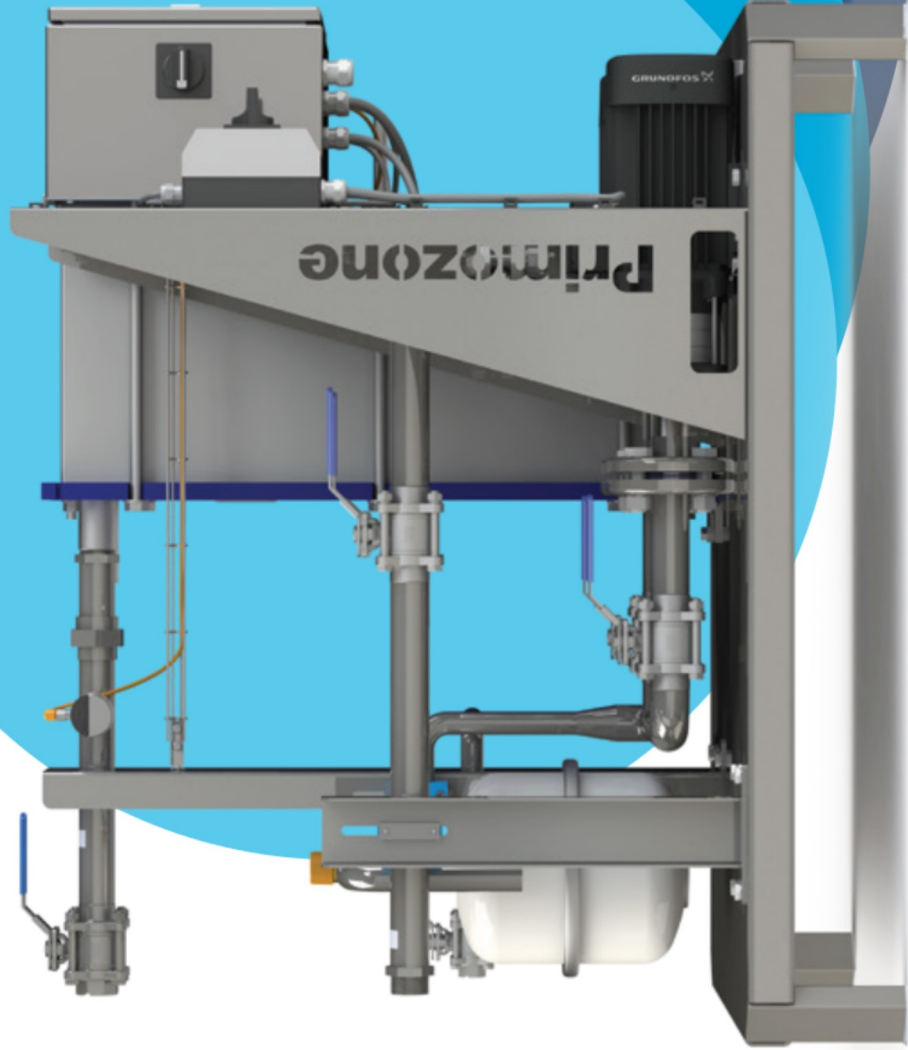
Section 2: The FY 2022 Budget in the Water Fund is further amended to authorize an increase in expenditures in the amount of \$75,600 from the Water Fund Capital Equipment account (72000 302 7900) for the Primazone Closed Loop Cooling Skids.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA THIS 26TH DAY OF OCTOBER, 2021.

CITY & BOROUGH OF WRANGELL, ALASKA

Stephen Prysunka, Mayor

ATTEST: _____
Kim Lane, Borough Clerk

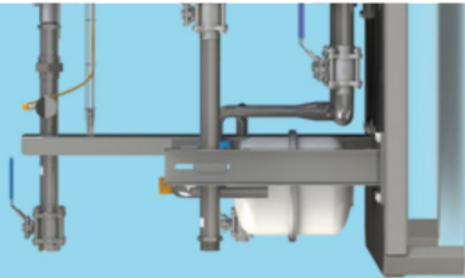
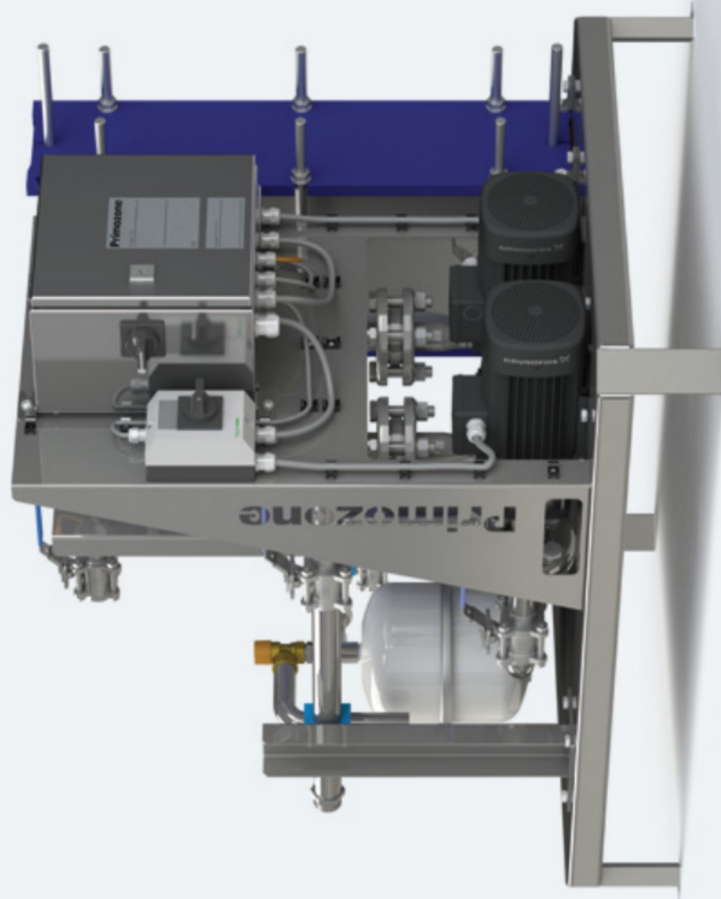


COOLING SKID MODULE

Primozone®
REDEFINING OZONE TECHNOLOGY

ENERGY AND COST EFFICIENT SOLUTION

Cooling water for ozone generators.

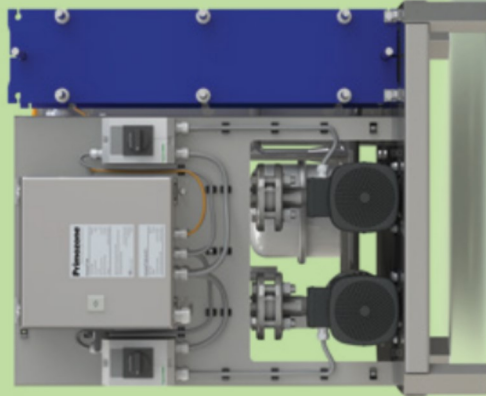


EASY TO INSTALL

Plug & Play

SERVICE FREE.
No regular maintenance needed.

**MODERN.
INTELLIGENT.**



Item e.

COOL.



The ozone generators need cooling. If is available on site, Primozone CSM, cooling module, with heat exchanger and circulator, makes a closed loop, with the ozone generator on one side and the cooling water on the other, for preventing water, not clean enough, from entering the ozone generator(s). With a closed loop, the risk of damaging the ozone generator is more or less eliminated.

The Primozone CSM, cooling skid module, can be installed either a single pump or a dual pump configuration. The dual pump configuration safeguards the system by the possibility of alternating between pumps for a safer installation.

Note: the cooling water temperature must be lower than the produced amount of ozone. Preferred temperature is 10°C (50°F).

To keep the high performance of your Primozone CSM, GM-ozone generator and to ensure cooling conditions, it is important to cool the ozone generator with cooling water. With the Primozone CSM, cooling module, it is possible to use local available water as cooling water in a very energy efficient way, as it separates the process water loop from the ozone generator loop. The only requirement is that the process water has a temperature between 10°C and +20°C (37-68°F) and has a sufficient flow rate. The Primozone CSM, cooling skid module, is equipped with a heat exchanger, either in stainless steel (SS) or titanium for sea water (TI), and an ozone generator. The Primozone CSM, cooling skid module, is available in three different sizes from covering 4 pcs of Primozone GM48.

Primozone offers larger capacity of cooling modules on request.



SAFEGUARDING INVESTMENT.



FRESH WATER (SS) OR SEA WATER (TI)



STANDARD SIZES OR BUILT TO FIT

Item e.

Quote

Quote number
QS51303

Customer code
WRANGELL

Item e.

Quote date
2021-06-04

Date
2021-06-25

Our reference
Jim Baker

Your reference
Wayne McHolland

Your VAT no.

Your inquiry number
System upgrade

Delivery address

City and Borough of Wrangell
205 Brueger Street
Wrangell AK 99929-0531
USA

Mailing address

City and Borough of Wrangell
P.O. Box 531
Wrangell AK 99929
USA

Terms of delivery

DAP

Delivery method

Airfreight

Valid through date

2021-09-02

Terms of payment

50% DP 10 days, 50% prior shipment 30 days

Delivery time

10 weeks after order recieved

Pos.	Part no.	Name	Qty	Price	%	Amount
10	400902	GM48 Main sub assembly 2.0	1.00 pcs	48,900.00		48,900.00
		Special unit for replacement of S1-6-48-089 (?) /-097 (?). Supplied <u>without</u> control cabinet and MiniSEPT's, these are to be disassembled from the old unit and assembled to this unit by customer. Warranty limited to 12 months after delivery date and valid only for the scope of supply as mentioned above. 8 blocks of each 6 reactors included.				
20	300768	Transport Box GM48 (1250x1020x2320)	1.00 pcs	400.00		400.00
30	100862	Reactor Block 2.0	8.00 pcs	10,537.00	100.00	0.00
40	OXYGENASK	Oxygen Generation System Airsep AS-K	2.00 pcs	75,000.00		150,000.00

Item Number	Description
AS106-1	AIRSEP AS-K OXY GEN STD 120V~50/60HZ SPECS: 750 SCFH, 55 PSIG, 93% PURITY BELOW ITEMS INCLUDED IN PRICE OF GENERATOR Srl# - 2710758-1 2710759-1
SHIPPING AND HANDLING	Freight
TA152-1	TANK ASSY,290 GALLON,OXYGEN AS-K,AS-L Srl# - 902425 902426
KI414-2	KIT,ACCESSORY MEDICAL SYSTEM 290 GAL TANK,AS-K/AS-L
TA144-1	TANK ASSY,290 GALLON,AIR 110/120V 50/60HZ,AS-K,AS-L Srl# - 902423 902424
CO576-1	COMPRESSOR,INGERSOLL RAND,AIR RS371,125PSI, W/DRYER,460/60/3

50	101985	CSM 7 1P SS 2.0 (GM24-48) Fresh water	2.00 pcs	37,800.00		75,600.00
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Cooling Skid Module (GM24-48)
Fresh Water 1 pump, 50Hz,
230V/400V 3-fas

Drawing number: 101985 Drawing revision: A

Mailing address

Primozone Production AB
Terminalvägen 2
24642 Löddeköpinge
SWEDEN

Visiting address

Primozone Production AB
Terminalvägen 2
24642 Löddeköpinge
SWEDEN

Phone: +46 46 704570

Fax: +46 46 704580

Corp.no: 556597-8862

VAT no: SE556597886201

Dom.: Skåne län, Kävling

Approved for F-tax

BankGiro: 5127-6418

BIC: HANDSESS

IBAN: SE0960000000000052046699

Handelsbanken, Malmö, Sweden

Quote

Quote number

QS51303

Customer code

WRANGELL

Item e.

Quote date

2021-06-04

Date

2021-06-25

Our reference

Jim Baker

Your reference

Wayne McHolland

Your VAT no.

Your inquiry number

System upgrade

Pos.	Part no.	Name	Qty	Price	%	Amount
55	302395	Transport Box for CSM 4 and 7 1260x880x1180 mm	2.00 pcs	240.00		480.00
60	- OTHER COST	Start up	1.00 pcs	7,600.00		7,600.00
70	- FREIGHT OUTSIDE E	DAP, US Airport will be invoiced excl taxes	1.00 pcs	0.00		0.00
80	- FREIGHT OUTSIDE E	Domestic US ex work Buffalo	1.00 pcs	0.00		0.00

PRICE

Net, excluding VAT, import duties and local taxes.

Prices are based on the exchange rate with reservation for currency adjustments.

Total excl. VAT (USD)

282,980.00

Delivery Conditions

All deliveries are in accordance with Incoterms 2020.

NL09 for delivery to Nordic countries.

Orgalime S2012 for international deliveries.

Delivery time

Primozone defines delivery time as the time from received down payment or agreed terms of payment, to goods packed and ready for shipment.

Mailing address

Primozone Production AB
Terminalvägen 2
24642 Löddeköpinge
SWEDEN

Visiting address

Primozone Production AB
Terminalvägen 2
24642 Löddeköpinge
SWEDEN

Phone: +46 46 704570

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BankGiro: 5127-6418

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Handelsbanken, Malmö, Sweden

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	10/26/2021
	<u>Agenda Section</u>	13

RESOLUTION No. 10-21-1624 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2022 BUDGET IN THE INDUSTRIAL CONSTRUCTION FUND BY ACCEPTING REVENUE FROM THE SALE OF LOT 5, BLOCK 59A, INDUSTRIAL SUBDIVISION, PLAT NO. 85-8, (ARMORY BUILDING AND LAND) IN THE AMOUNT OF \$110,000

SUBMITTED BY:

Kim Lane, Borough Clerk

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: \$	FY22: \$
-----------	-----------	----------

Amount Budgeted:

FY20 \$XXX

Account Number(s):

XXXXXX XXX XXXX

Account Name(s):

Enter Text Here

Unencumbered Balance(s) (prior to expenditure):

\$XXX

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	Planning and Zoning Commission
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Res 10-21-1624.

RECOMMENDATION MOTION:

Move to Approve Resolution No. 10-21-1624.

SUMMARY STATEMENT:

The Borough Assembly approved Resolution No. 03-19-1444 in March 2021, approving the conditions of the sale of the Armory Building and land.

The minimum bid amount was \$110,000. The final sale amount was \$110,000. The high bidder paid in full for the building and land.

Since the revenue has been received, the Assembly needs to amend the FY 2022 budget by accepting the revenue, by Resolution.

The revenue will go into the Industrial Construction Fund.

CITY AND BOROUGH OF WRANGELL

RESOLUTION No. 10-21-1624

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2022 BUDGET IN THE INDUSTRIAL CONSTRUCTION FUND BY ACCEPTING REVENUE FROM THE SALE OF LOT 5, BLOCK 59A, INDUSTRIAL SUBDIVISION, PLAT NO. 85-8, (ARMORY BUILDING AND LAND) IN THE AMOUNT OF \$110,000

WHEREAS, the Borough Assembly authorized the terms of the sale of the Armory Building and Land, specifically, Lot 5, Block 59A, Industrial Subdivision, Plat No. 85-8 (06-21-1592); and

WHEREAS, the Public Surplus Auction ended on July 30, 2021, at 3:00 p.m.; and

WHEREAS, the minimum bid amount was \$110,000; and

WHEREAS, the final sale price was \$110,000; and

WHEREAS, the high bidder paid the full \$110,000 upon auction close; and

WHEREAS, the FY22 Budget must be amended to accept this revenue.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA THAT:

Section 1: The Armory Building and Land, specifically, Lot 5, Block 59A, Industrial Subdivision, Plat No. 85-8, received a bid of \$110,000; the full amount of \$110,000 was received.

Section 2: The Armory Building and Land, specifically, Lot 5, Block 59A, Industrial Subdivision, Plat No. 85-8, was purchased using the Public Surplus Auction Site.

Section 3: The FY22 Budget in the Industrial Construction Fund is amended to reflect an increase in revenue to account 52000-000-4650 Residential Construction Fund Revenue in the amount of \$110,000.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 26th DAY OF OCTOBER 2021.

CITY & BOROUGH OF WRANGELL

Stephen Prysunka, Borough Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	10/26/2021
	<u>Agenda Section</u>	13

RESOLUTION No. 10-21-1625 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY22 BUDGET IN THE RESIDENTIAL CONSTRUCTION FUND BY ACCEPTING REVENUE FROM THE SALE OF ETOLIN AVENUE LOT 1A FOR AMOUNT OF \$50,100, LOT 1B FOR THE AMOUNT OF \$67,000, AND LOT 1C, FOR THE AMOUNT OF \$70,600

SUBMITTED BY:

Kim Lane, Borough Clerk

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: \$	FY22: \$
-----------	-----------	----------

Amount Budgeted:

FY20 \$XXX

Account Number(s):

XXXXXX XXX XXXX

Account Name(s):

Enter Text Here

Unencumbered Balance(s) (prior to expenditure):

\$XXX

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	Planning and Zoning Commission
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Res 10-21-1625.

RECOMMENDATION MOTION:

Move to Approve Resolution No. 10-21-1625.

SUMMARY STATEMENT:

The Borough Assembly approved Resolution No. 08-21-1605 in August 2021, approving the conditions of the sale of the Etolin Lots.

The minimum bid amount and final sale for each lot was:

Lot 1A: Minimum Bid was \$31,500 – Final Sale was \$50,100

Lot 1B: Minimum Bid was \$33,250 – Final Sale was \$67,000

Lot 1C: Minimum Bid was \$31,500 – Final Sale was \$70,600

Since the revenue has been received, the Assembly needs to amend the FY2022 budget by accepting the revenue, by Resolution.

The revenue will go into the Residential Construction Fund.

CITY AND BOROUGH OF WRANGELL

RESOLUTION No. 10-21-1625

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING THE FY 2022 BUDGET IN THE RESIDENTIAL CONSTRUCTION FUND BY ACCEPTING REVENUE FROM THE SALE OF ETOLIN AVENUE LOT 1A IN THE AMOUNT OF \$50,100; LOT 1B IN THE AMOUNT OF \$67,000; AND LOT 1C, IN THE AMOUNT OF \$70,600

WHEREAS, the Borough Assembly authorized the terms of the sale of Etolin Avenue Lots 1A, 1B, and 1C by Resolution (08-21-1605) in August 2021; and

WHEREAS, the final bid amounts for each lot were: Lot 1A \$50,100; Lot 1B \$67,000; and Lot 1C \$70,600; and

WHEREAS, the FY 2022 Budget must be amended to accept this revenue.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA THAT:

Section 1: Lot 1A received a bid of \$50,100; Lot 1B received a bid of \$67,000; and Lot 1C received a bid of \$70,600.

Section 2: Lots 1A, 1B and 1C were purchased using the Public Surplus Auction Site.

Section 3: The FY 2022 Budget in the Residential Construction Fund is amended to reflect an increase in revenue to account 50000-000-4650 Residential Construction Fund Revenue in the total amount of \$187,700.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY & BOROUGH OF WRANGELL, ALASKA THIS 26th DAY OF OCTOBER, 2021.

CITY & BOROUGH OF WRANGELL

Stephen Prysunka, Mayor

ATTEST: _____
Kim Lane, MMC, Borough Clerk

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	10/26/2021
	<u>Agenda Section</u>	13

Approval of City & Borough Tidelands Annual 2021 Five-Year Reassessment for Samson Tug & Barge

SUBMITTED BY:

Kim Lane, Borough Clerk

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: \$	FY22: \$
-----------	-----------	----------

Amount Budgeted:

FY20 \$XXX

Account Number(s):

XXXXX XXX XXXX

Account Name(s):

Enter Text Here

Unencumbered Balance(s) (prior to expenditure):

\$XXX

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	Planning and Zoning Commission
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Annual Reassessment from Michael Renfro, Borough Assessor.

RECOMMENDATION MOTION:

Move to Approve the five-year City Tidelands Reassessment for tax year 2021, as presented for Lot 1A, Block 2A, Samson Tug & Barge.

SUMMARY STATEMENT:

The Assembly approved three 5-year lease reassessments at their meeting held on October 12, 2021. This lease was a part of those reassessments however, we needed to clarify the lot and block on this one before

bringing it to the Assembly. We have confirmed the area as Lot 1A, Block 2A of the Resubdivision Map 89-5.

Per WMC 16.08.220 – Rental Adjustments: The annual rental payable pursuant to any lease issued under the provisions of this chapter shall be subject to adjustment by the assembly on the fifth anniversary of the date of the lease and each anniversary date thereafter which is divisible by the number five. All adjusted rates shall be computed at six percent on the fair market value of the land and improvements owned by the borough and leased thereunder. Such value shall be determined by an appraisal made by the borough assessor and reviewed and determined by the assembly as provided in WMC [16.08.100](#).

#11 new fee value \$70,600 = \$4,236 + tax, per year (Lot 1A, Blk 2A) (Samson Tug & Barge)
old fee was \$70,580 (\$4,234.80 + tax, per year)

WRANGELL TIDELANDS LEASELease No. 11

Current Status

LOCATION: South side of Front Street at the southwest corner of Outer

Drive LEGAL DESCRIPTION: Lot 1A, Block 2A, City and Borough of

Wrangell LESSOR: City and Borough of Wrangell INSTRUMENT:

Lease LESSEE: Samson Tug & Barge

FEE VALUE: \$70,600

DATE OF LEASE: July, 1981

REVALUE: 1986, 1991, 1996, 2001, 2006,
2016, 2021

TERMS: 6% of fee value per year
55 year from 7-81, 5 year revalue

ZONING: WFD

AREA: 7,058 sq.ft.

USE AT LEASE: Retail building

ANTICIPATED USE: Retail store

ACCESS: good

ASSESSMENTS: None noted

UTILITIES: All available

EASEMENTS/RESTRICTIONS: Typical

CONFIRMED WITH: City and Borough of Wrangell BY/DATE: MCR/9-2021

PROPERTY DESCRIPTION: Filled level tidelands lot with good road frontage.

ANALYSIS: 2021 \$74,100 / 7,058 sq.ft. = \$10.50/sq.ft.

$\$74,100 \times .06 = \$4,446.00/\text{year}$



LEASE NUMBER 11Analysis of Comparable Land Sales

Time: With a limited amount of sales it is difficult to obtain paired sales for analysis to arrive at the adjustments needed to bring the available sales into conformity with the subject. However, in general, values are increasing in Wrangell based on other improved sales. Sales are adjusted two percent per year.

Terms: None of the sales and leases used in the analysis is believed to require consideration for special financing or other sale conditions.

Size: Larger parcels tend to sell for less per unit of comparison than smaller parcels, all other factors being equal. In relation to the subject comparable, No. 3 is adjusted downward slightly for size.

Location and Access: Location and access is somewhat subjective on the part of the appraiser in relation to the comparable data utilized. However analysis of other sales contained in our separate report on the summary of Wrangell lease transactions indicates that location and access can account for up to 20% difference between superior and inferior locations. All of the comparables are considered to be similar in location and access.

Utilities: All of the comparables have similar utilities and no adjustment is required.

Sale No	Legal	Sale Date	Sale Price	Size	\$/SF
1	14/1A WTS	5/01	\$58,700	7,719.30	\$7.60
21	15/1A WTS	5/17	\$27,500	2,867	\$9.60
3	17/5A WTS	2/11	\$42,100	4814	\$8.75



LEASE NO. 11 - Continued

Adjustment Grid: The following grid shows the estimated adjustments for each sale bringing it into conformity with the subject.

<u>Lease No. (1)</u>	<u>1</u>	<u>21</u>	<u>3</u>
Price/Sq.Ft.	\$7.60	\$9.60	\$8.75
Time	<u>+40%</u>	<u>+4%</u>	<u>+20%</u>
Net After Time	\$10.64	\$9.98	\$10.50
Terms	0	0	0
Size	0	0	-10%
Location/Access	0	0	0
Utilities	0	0	0
Net Adjustment	<u>0</u>	<u>0</u>	<u>-10%</u>
Indicated Value/Sq.Ft.	\$10.64	\$9.98	\$9.45

Conclusion

After adjustments for property differences the available transactions indicate a range of value for the subject site from \$9.45 to \$10.64 per square foot.

After analysis of the property differences, including the subject's size and location, the market value of the subject's 7,058 square feet is concluded to be \$10.50 per square foot or \$74,109 rounded to \$74,100.

(1)See Wrangell Comparable Data under separate cover.



CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	Enter Date Here
	<u>Agenda Section</u>	13

RESOLUTION No. 10-21-1626 A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA PROVIDING FOR THE CREATION OF THE JOB DESCRIPTION FOR THE TEMPORARY POSITION OF FINANCE CLERICAL ASSISTANT

SUBMITTED BY:

Mason F. Villarma, *Finance Director*

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 21: \$0	FY 22: \$0	FY23: \$0
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Amount Budgeted:

	FY22 \$0
--	----------

Account Number(s):

	N/A
--	-----

Account Name(s):

	N/A
--	-----

Unencumbered Balance(s) (prior to expenditure):

	\$0
--	-----

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS:

1. Resolution No. 10-21-1626
2. Job Description

RECOMMENDATION MOTION:
Move to Approve Resolution No. 10-21-1626.

SUMMARY STATEMENT: Historically, the use of a Finance Temporary Clerical Assistant has been employed to accommodate for the seasonal back log of property

tax and sales tax processing. Currently, sales tax filings are backlogged six months and with property taxes having been due October 15th, 2021, the existing staff does not have the time or resources to file sale tax returns. It is critical to get all cash receipt documentation for both property tax and sales tax processed in a timely and accurate manner so that we may close the FY 2021 books and records. It will also give us a clear picture of the businesses that have filed sales tax and have not.

Per the proposed job description, the temporary clerical assistant will be tasked with processing sales tax returns and supporting the rest of the Finance Department with various clerical duties.

To be clear, the Temporary Clerical Assistant position is not commensurate to a full-time hire.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION No. 10-26-1626

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA PROVIDING FOR THE CREATION OF THE JOB DESCRIPTION FOR THE TEMPORARY POSITION OF FINANCE CLERICAL ASSISTANT

WHEREAS, the City & Borough of Wrangell has historically hired temporary staff in the finance department to process sales tax filings; and

WHEREAS, the Finance Department currently has a critical need for a temporary staff member to perform various needs regarding sales tax; and

WHEREAS, it is important to have a temporary staff member process these filings so that accurate and timely financial information may be generated to make critical decisions regarding sales tax; and

WHEREAS, all positions, including temporary, within the City & Borough of Wrangell should have a job description; and

WHEREAS, the rate of pay for this temporary position is proposed at a Grade 7, Step 5 on the Temp Non-Union Wage and Grade Table at a rate of \$15.24; and

WHEREAS, the clerical assistant job description exists on the current non-union wage and grade table, and therefore need not be amended.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, that:

Section 1. The attached Exhibit "A" includes the job description which describes the duties, responsibilities, and qualifications for the temporary position of Finance Clerical Assistant.

Section 2. The job description for the Temporary Finance Clerical Assistant will become effective immediately upon passage and approval of this resolution.

Section 3. The rate of pay for this temporary position is \$15.24/hr. It is a non-benefitted position.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA THIS 26TH DAY OF OCTOBER, 2021.

CITY & BOROUGH OF WRANGELL

Stephen Prysunka, Mayor

ATTEST:

Kim Lane, Borough Clerk

City & Borough of Wrangell

Position Description

Position: Clerical Assistant Temp	Type: On-call, Part-Time
Department/Site: Finance Department	FLSA: Non-exempt
Evaluated by: Finance Director	Salary Grade: 7

Summary

To process sales tax filings for FY2021 and to compose a summary of businesses who have remitted sales tax in the previous fiscal year. Additional support for other finance department staff members will required, including but not limited to: receptionist duties, filing supporting documentation for sales and property tax, and creating summary reports as directed.

Distinguishing Career Features

The Clerical Assistant will be one of the Finance Department's interfaces with the public, and as such, needs to be helpful and courteous in resolving the public's questions and concern. They will additionally have to be detail-oriented and mindful when processing sales tax and property tax information that often contains confidential information

Essential Duties and Responsibilities**Duties, Responsibilities, and Accountabilities**

- **Communications:** Answers and screens telephone calls. Assists visitors and refers callers and visitors to appropriate personnel.
- **Records:** Maintains various sales tax records and accounts and enters data into computer.
- **Teamwork & Cooperation:** Performs other related duties as required or assigned. Works cooperatively with other employees, external agencies, and the public.

Qualifications▪ **Knowledge and Skills**

Requires interpersonal skills to effectively communicate with the public, staff, and other persons. Requires courteous telephone skills. Willingness to perform various job-related duties and situations as they arise, a strong sense of teamwork, and the ability to work cooperatively with others.

▪ **Abilities**

Requires the ability to keep records, process forms, and enter data into the computer.

▪ **Physical Abilities**

Incumbent must be able to work in an office setting engaged in work of a primarily sedentary nature. Requires sufficient hand-eye-arm coordination to use a keyboard and 10-key, arm/hand movements to retrieve work materials from storage files, and operate a variety of general office equipment. Requires visual acuity to read computer screens, printed material, and detailed accounting information. Requires auditory ability to carry on conversations over the phone and in person.

▪ **Education and Experience**

Equivalent to a high school diploma

Utility Clerk

@Jacobson, Betts & Company

Rev. 9/28/2011

- **Licenses and Certificates**

Alaska Driver's License

- **Working Conditions**

Work is performed in an office environment with minimal safety considerations.
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This job/class description, describes the general nature of the work performed, representative duties as well as the typical qualifications needed for acceptable performance. It is not intended to be a complete list of all responsibilities, duties, work steps, and skills required of the job.

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	October 26, 2021
	<u>Agenda Section</u>	13

RESOLUTION No. 10-21-1627 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA PROVIDING FOR THE CREATION OF THE TIRE SHREDDER TEMPORARY POSITION JOB DESCRIPTION

SUBMITTED BY:

Tom Wetor, Public Works Director

FISCAL NOTE:

Expenditure Required: \$XXX Total

FY 20: \$	FY 21: \$	FY22: \$
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Amount Budgeted:

	FY20 \$XXX
--	------------

Account Number(s):

	XXXXX XXX XXXX
--	----------------

Account Name(s):

	Enter Text Here
--	-----------------

Unencumbered Balance(s) (prior to expenditure):

	\$XXX
--	-------

Reviews/Approvals/Recommendations

<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

ATTACHMENTS: 1. Resolution 10-21-1627, 2. Position Description

RECOMMENDATION MOTION:

Move to Approve Resolution No. 10-21-1627.

SUMMARY STATEMENT:

Wrangell is the first community to have access to the Tire Shear purchased by Southeast Alaska Solid Waste Authority to share among the member communities. Staff needs to be hired to operate the shear and prep the tires for shipping. This temporary position description provides for this position. The attached resolution provides authorization for the temp position by the Assembly.

There will be two temp employees hired under this job description. They will be paid at Range 8 on the Temp Scale which is \$14.54-\$18.14 on the wage scale. We anticipate having them work for a period of two-three months. A budget adjustment will be brought before the Assembly at the next meeting to cover the cost of the staff as these positions were not budgeted. They were left out of the budget as staff did not know when the tire shear would be purchased by SEASWA and in Wrangell.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION No. 09-21-1627

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA PROVIDING FOR THE CREATION OF THE JOB DESCRIPTION FOR THE TEMPORARY POSITION OF TIRE SHREDDER

WHEREAS, the Southeast Alaska Solid Waste Authority has purchased a tire shredder that is being shared with member communities; and

WHEREAS, Wrangell is the first community to have the equipment; and

WHEREAS, temp staff are needed to operate the tire shredder so as many tires can be disposed of as possible while Wrangell has access to the equipment.; and

WHEREAS, the rate of pay for this temporary position will be Grade 8 on the Temporary Wage Scale ranging from \$14.54-\$18.14.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, that:

Section 1. The attached Exhibit "A" includes the job description which describes the duties, responsibilities, and qualifications for the temporary position of Tire Shredder.

Section 2. The job description for the Deputy Emergency Operations Center Manager will become effective immediately upon passage and approval of this resolution.

Section 3. The rate of pay for this temporary position at Range 8 on the Temporary Scale (\$14.54-\$18.14). It is a non-benefitted position.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA THIS 26TH DAY OF OCTOBER, 2021.

CITY & BOROUGH OF WRANGELL

Stephen Prysunka, Mayor

ATTEST: _____
Kim Lane, Borough Clerk

City of Wrangell

Position Description

Position: Tire Shredder	Type: Temporary
Department/Site: Public Works (Solid Waste)	FLSA: Non-Exempt
Reports to/Evaluated by: Public Works Director	Salary Grade: Temp

Summary

This position is intended to be a temporary hire for the intermittent periods of time the City & Borough of Wrangell has access to the shared tire shear on loan from the Southeast Alaska Solid Waste Authority. Under the general supervision of the Public Works Director this position operates the tire shear equipment breaking down tires and preparing them for shipment to an appropriate disposal facility.

Distinguishing Career Features

This is a temporary position for the purpose of operating the tire shear.

Essential Duties and Responsibilities

- Move tires from tire pile to the location of the tire shear.
- Load tires onto tire shear.
- Operate tire shear.
- Stack sheared tires.
- Assist Solid Waste and Public Works staff loading sheared tires into containers for shipping.

Qualifications

- **Knowledge and Skills**

- Clear understanding of all equipment operating and safety standards.

- **Abilities**

- Requires the ability to operate small engine equipment.
 - Requires the ability to read, understand, interpret, and explain equipment operating manuals and safety standards.
 - Requires the ability to communicate effectively with other staff.
 - Requires the ability to drive a vehicle to, from and around the job site.

- **Physical Abilities**

- Requires the ability to lift 100lbs of tires and rims.
 - Requires ability to conduct repetitive lifting and moving of heavy and bulky materials.
 - Requires sufficient ambulatory ability to stand, walk, move and carry items in an outdoor setting for full 8 hour shifts.
 - Requires auditory ability to carry on in-person and phone conversations.

- Requires near and far visual acuity to read printed material.
- **Education and Experience**
 - The position typically requires a high school diploma or equivalent.
- **Licenses and Certificates**
 - Requires a valid Alaska driver's license.
- **Working Conditions**
 - Work is performed outdoors around small and large equipment and in varying weather and temperatures.

This job/class description, describes the general nature of the work performed, representative duties as well as the typical qualifications needed for acceptable performance. It is not intended to be a complete list of all responsibilities, duties, work steps, and skills required of the job.

CITY & BOROUGH OF WRANGELL, ALASKA BOROUGH ASSEMBLY AGENDA STATEMENT

<u>AGENDA ITEM TITLE:</u>	<u>DATE:</u>	10/26/2021
	<u>Agenda Section</u>	13

RESOLUTION NO. 10-21-1628 OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA AMENDING THE FY 2022 BUDGET IN THE WATER FUND BY TRANSFERRING UP TO \$24,000 FROM WATER FUND RESERVES TO THE WATER PROFESSIONAL/CONTRACTUAL SERVICES ACCOUNT AND AUTHORIZING ITS EXPENDITURE FOR THE NORTHERN UTILITY SERVICES WATER TREATMENT PLANT OPERATOR COVERAGE CONTRACT

<u>SUBMITTED BY:</u>
Tom Wetor, Public Works Director

<u>Reviews/Approvals/Recommendations</u>	
<input type="checkbox"/>	Commission, Board or Committee
Name(s)	
Name(s)	
<input type="checkbox"/>	Attorney
<input type="checkbox"/>	Insurance

<u>FISCAL NOTE:</u>		
Expenditure Required: Up to \$24,000		
FY 20: \$	FY 21:	FY22: \$24,000
Amount Budgeted:		
FY22 \$0		
Account Number(s):		
72000 302 7519		
Account Name(s):		
Water Professional/Contractual Services		
Unencumbered Balance(s) (prior to expenditure):		
\$30,000 Prior (allocated for other expenditures); \$54,000 After Resolution		

ATTACHMENTS: 1. Resolution No. 10-21-1628; 2. Northern Utility Contract

RECOMMENDATION MOTION:

Move to approve Resolution 10-21-1628.

SUMMARY STATEMENT:

Due to unexpected staff needs in the water department we were in a position to only have 1 certified operator for the water and waste water departments. With the level of day to day adjustments/responsibilities needed at the water and waste water treatment plants, the duration we would be in this position, and the inability to maintain continuity of operations should there be an issue in either location, The Public Works Department determined it was prudent to hire on a temporary operator to fill in.

Multiple community members with experience at our plant were contacted, several of our surrounding communities, Alaska Rural Water Association, the Alaska Department of Environmental Conservation and Northern Utility Services were contacted to try and fill this need. Northern Utility Service was the only entity that was able or willing to respond. Northern Utility Services has provided the Borough an operator for an extended period of time in the past, most recently in 2017.

Northern Utility Services is expected to be needed from Sunday October 17th through Saturday October 23rd. At \$2,000 a day that is \$14,000. The contract was written to cover a worst case scenario, up to twelve days of coverage or \$24,000. Only the amount expended will be transferred. This expense includes all costs including per diem, lodging and travel.

As of October 22nd 2021 Water Fund cash reserves were \$103,208. Previously on this agenda the Assembly took action to approve a resolution authorizing the expenditure of \$75,600 for the purchase of a closed loop cooling system for the Ozone System. That put reserves at \$27,608. With this authorization the Water Fund cash reserves will be at \$3,608. Again, Water Fund currently has just over \$600,000 in submitted and booked grant reimbursement receivables we expect to receive within the month.

CITY AND BOROUGH OF WRANGELL, ALASKA

RESOLUTION NO. 10-21-1628

A RESOLUTION OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA AMENDING THE FY 2022 BUDGET IN THE WATER FUND TRANSFERRING UP TO \$24,000 FROM WATER FUND RESERVES TO THE WATER PROFESSIONAL/CONTRACTUAL SERVICES ACCOUNT AND AUTHORIZING ITS EXPENDITURE FOR THE NORTHERN UTILITY SERVICES WATER TREATMENT PLANT OPERATOR COVERAGE CONTRACT

WHEREAS, due to unanticipated and unavoidable staff absences in the Water Department; and

WHEREAS, in order to ensure continuity of operations for water service as a life and health safety need in Wrangell; and

WHEREAS, it was necessary to bring in a contract operator to provide staff support in the Water Department; and

WHEREAS, this is an unanticipated and unbudgeted expense; and

WHEREAS, the FY 2022 Budget must be amended to accommodate this expenditure.

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, that:

Section 1: The FY 2022 Budget in the Water Fund is amended to reflect an increase in transfer of funds in the amount of up to \$24,000 from Water Fund Reserves to Water Fund Professional/Contractual Services account (72000 302 7519).

Section 2: The FY 2022 Budget in the Water Fund is further amended to authorize an increase in expenditures in the amount of up to \$24,000 from the Water Fund Professional/Contractual Services account (72000 302 7519) for the Northern Utility Services Water Treatment Plant Operator Coverage Contract.

PASSED AND APPROVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA THIS 26TH DAY OF OCTOBER, 2021.

CITY & BOROUGH OF WRANGELL, ALASKA

Stephen Prysunka, Mayor

ATTEST: _____
Kim Lane, Borough Clerk

AGREEMENT FOR SERVICES

THIS AGREEMENT FOR SERVICES is made and entered into this 12th day of October, 2021, by and between the **City and Borough of Wrangell, Alaska**, an Alaska home rule municipal corporation, whose address is Post Office Box 531, Wrangell, Alaska 99929, hereinafter called **OWNER**, and Northern Utility Services LLC, licensed and qualified to do business within the State of Alaska, located in PO Box 233368, Anchorage, Alaska, hereinafter called **CONTRACTOR**.

Recitals

A. OWNER desires the performance, provision, and accomplishment of the work, services and materials described and set forth in Section 1.

B. CONTRACTOR represents that it is ready, able and qualified to perform and provide, and will perform and provide, in all respects, all of the work, services, and materials and otherwise perform all of the terms, covenants, conditions and provisions of the agreement in the manner, at the times, and for the consideration hereafter provided.

NOW, THEREFORE, for and in consideration of the terms, covenants, conditions and provisions contained herein, and/or attached and incorporated herein and made a part hereof, the parties hereto agree as follows:

Section 1: Agreement to Perform. OWNER hereby agrees to engage CONTRACTOR, and CONTRACTOR hereby agrees to perform, complete, provide and furnish, in a timely and proper manner, and pursuant to and in accordance with all of the terms, covenants, conditions and provisions of this agreement, all of the work, services, labor, equipment and materials required to accomplish all of the following work.

NUS Alaska will provide Water Treatment Operator certified personnel to have oversight of the day-to-day operation of the City and Borough of Wrangell's surface water treatment plant, the water supply reservoirs, water distribution system and all related equipment.

During the course of the Water Treatment Operator's time on site, they shall also evaluate Wrangell's treatment plant's and distribution system's standard operations and maintenance conditions for potential recommendations.

Section 2: Time for Completion of Work. The work called for in this agreement shall be performed and completed as follows:

Water Treatment Operator services shall be performed only a Wrangell employee with Water Treatment Operator credentials has been reassigned/assigned with a regular work schedule.

Section 3: Compensation and Payment. For and in consideration of the timely and proper performance of work authorized as provided herein, OWNER shall pay CONTRACTOR as follows:

\$2000/calendar day per Water Treatment Operator. Travel, per diem and lodging are included, and fees for services rendered shall be invoiced monthly, on a Time & Materials basis and shall not exceed \$25,000 without prior approval through a change order.

Section 4: No Additional Work. No claim for additional work, services or materials, not specifically and expressly requested and authorized as provided for in this agreement, or by a written amendment thereto signed by both parties, done or furnished by CONTRACTOR, will be allowed or paid by OWNER, and CONTRACTOR expressly waives any claim therefore.

Section 5: CONTRACTOR Qualified. CONTRACTOR expressly represents and warrants it is now and shall continue to be at all times during the performance of this agreement, the holder of all required or necessary professional, business or other licenses or permits and is qualified and capable of performing all of the work covered or called for by this agreement and is presently ready, able and willing to undertake and perform all of such work and services, and to supply all necessary materials and equipment, at the times, and in a non-negligent, professional and workmanlike manner, and pursuant to the terms, conditions and provisions, and for the compensation and payments as herein provided.

Section 6: Independent Contractor. The parties hereto expressly agree that CONTRACTOR shall be and is an independent contractor, is not an employee or agent of OWNER, and is, therefore, entitled to no insurance coverage, whether worker's compensation or otherwise, and no other benefits accorded to OWNER'S employees. No withholding, FICA, or other taxes (whether income, sales or otherwise) or other amounts will be withheld from the payments due to CONTRACTOR, it being understood that CONTRACTOR is solely responsible therefor, provided OWNER shall be entitled to withhold such retainage or other amounts from any progress or other payments as have been provided for elsewhere in this agreement.

Section 7: Termination.

(a) **Termination for Cause.** This agreement may be terminated in whole or in part in writing by OWNER in the event of failure by CONTRACTOR to fulfill any of the terms and conditions of this agreement upon the giving of not less than five

(5) calendar days prior written notice of intent to terminate in the manner provided in Section 14 hereof.

(b) Termination for Convenience of OWNER. This agreement may be terminated in whole or in part in writing by OWNER for OWNER'S convenience provided CONTRACTOR is given not less than seven (7) calendar day prior written notice of intent to terminate in the manner provided in Section 14 hereof.

(c) In the event termination is for the convenience of OWNER pursuant to (b) above, CONTRACTOR shall be paid for the services or other work that have been actually performed prior to the effective time of such notice of intent to terminate and for reimbursement of any reimbursable expenses that were actually expended and paid prior to the effective time of such notice of intent to terminate, and OWNER shall not be liable or responsible for any loss of profits or any other damages, amounts or payments whatsoever to CONTRACTOR.

(d) Upon receipt of a termination notice, CONTRACTOR shall promptly discontinue all services and deliver or otherwise make available to OWNER all data, drawings, notes, specifications, reports, estimates, summaries, work in progress, and any and all other information and/or materials as may have been accumulated by CONTRACTOR in performing this agreement, whether completed or in process.

(e) No other damages, whether for lost profits or otherwise, other than the amounts allowed and computed as provided for in this Section 7 shall be due or payable to CONTRACTOR in the event of termination.

Section 8: Conflict of Interest. CONTRACTOR covenants, warrants and represents that CONTRACTOR has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner with the subject matter or the performance of this agreement. CONTRACTOR further covenants, warrants, and represents that in the performance of this agreement, no person having any such interest shall be employed.

Section 9: Hold Harmless and Indemnity. CONTRACTOR agrees to indemnify, defend, and hold harmless the OWNER, from claims or liability for the negligent acts, errors, or omissions of the CONTRACTOR, per AS 36.90.300 effective May 26, 2008. nonperformance of this agreement.

Section 10: Insurance.

(a) CONTRACTOR shall maintain in good standing the insurance described in subsection (b) of this section. Before rendering any services under this contract, CONTRACTOR shall furnish OWNER proof of insurance in accordance with subsection (b) of this section in a form acceptable to OWNER.

(b) CONTRACTOR shall provide the following types of insurance. OWNER shall be insured as additional insured on all insurance policies except professional liability and workers' compensation contracts. All policies shall have a thirty (30) day cancellation clause.

(1) Workers' compensation and employer's liability coverage as required by Alaska law.

(2) Comprehensive general liability, including contractual, property damage, bodily injury, premises operations including explosion, collapse and underground; products and complete operations, broad form property damage and personal injury coverages in the amounts of \$500,000 per occurrence and \$500,000 aggregate.

(3) Comprehensive automobile liability, bodily injury and property damage, including all owned, hired and non-owned automobiles in the amount of \$500,000 each occurrence and aggregate.

(4) Architects or engineers professional liability, if applicable, in the amount of \$1,000,000.

(c) Each policy of insurance required by this section shall provide for no less than thirty (30) days' advance notice to OWNER prior to cancellation.

Section 11: Independent Contractor: No Authority to Bind OWNER. The parties hereto agree that CONTRACTOR is an independent contractor and is not, and shall not be construed to be, a partner, joint venture, employee or agent of OWNER and shall not, and is not authorized to, enter into or make any contracts or agreements, or enter into any other understanding with any other person, corporation, partnership, joint venture, or other entity, in the name of or for the benefit of OWNER.

Section 12: Assignment and Subletting Prohibited. CONTRACTOR shall not assign, transfer, convey, pledge, hypothecate, sublet, subcontract or otherwise dispose of or encumber this agreement, or the rights thereunder, nor shall CONTRACTOR delegate any of its duties hereunder without the prior written consent of OWNER. Any such attempted assignment, transfer, conveyance, pledge, hypothecation, subletting or other disposition, or the attempted assignment, disposition or delegation of duties or rights, shall be null and void and of no force or effect and shall be grounds and cause for immediate termination of this agreement without liability by and at the option of OWNER.

Section 13: Notice. Any notice, demand, request, consent, approval or other communication that either party desires or is required to give to the other party or any other person shall be in writing and either served personally or sent by prepaid, first-class mail to the address set forth below. Either party may change its address by notifying the other party of its change of address in writing. Notice shall be deemed to have been duly made and given when delivered if

served personally, or upon the expiration of twenty-four (24) hours after the time of mailing if mailed as provided in this section.

OWNER: City and Borough of Wrangell
Post Office Box 531
Wrangell, Alaska 99929

CONTRACTOR: Northern Utility Services, LLC
PO Box 233368
Anchorage, Alaska 99929

Section 14: Equal Employment Opportunity.

(a) CONTRACTOR shall not discriminate against any employee, applicant for employment, or subcontractor because of race, color, religion, national origin, ancestry, age or sex. CONTRACTOR will take affirmative action to insure that applicants are employed and that employees are treated during employment without regard to their race, color, religion, national origin, ancestry, age or sex. Such action shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and, selection for training, including apprenticeship. CONTRACTOR agrees to post notices in conspicuous places available to employees and applicants for employment and to state in all solicitations for contract jobs the provisions of this nondiscrimination clause.

(b) CONTRACTOR agrees to fully cooperate with the office or agency of the State of Alaska which seeks to deal with the problem of unlawful or invidious discrimination and with all other State efforts to guarantee fair employment practices under this agreement, and CONTRACTOR will comply promptly with all request and directions from the State Commission of Human Rights or any of its officers or agents relating to prevention of discriminatory employment practices.

(c) Failure to perform any of the above agreements pertaining to equal employment opportunities shall be deemed a material breach of the contract and sufficient grounds for termination of this agreement for cause.

Section 15: Miscellaneous.

(a) Relationship of the Parties. Nothing herein contained shall be deemed or construed by the parties hereto, nor by any third party, as creating the relationship of principal and agent or of partnership or of joint venture between the parties hereto, it being understood and agreed that neither method of computation of payment nor any other provision contained herein, nor any acts of the parties hereto, shall be deemed to create any relationship between the parties hereto other than the relationship of OWNER and an independent contractor.

(b) Terminology. Whenever herein the singular number is used, the same shall include the plural, and the masculine gender shall include the feminine and neuter genders.

(c) Nonwaiver. No delay or omission of the right to exercise any power by either party shall impair any such right or power, or be construed as a waiver or any default or as acquiescence therein. One or more waivers of any covenant, term or condition of this agreement by either party shall not be construed by the other party as a waiver of a subsequent breach of the same covenant, term or condition. The consent or approval by either party to any act by the other party of a nature requiring consent or approval shall not be deemed to waive or render unnecessary consent to or approval of any subsequent similar act.

(d) Law Applicable. The laws of the State of Alaska shall govern the construction, validity, performance and enforcement of this agreement. Venue as to any action, claim or proceeding arising out of, or based upon, this agreement, including but not limited to any action for declaratory or injunctive relief, shall be the appropriate Court sitting in the City & Borough of Wrangell, First Judicial District, Alaska.

(e) Paragraph Headings. The headings of the several sections and subsections contained herein are for convenience only and do not define, limit or construe the contents of such sections and subsections.

(f) Successors and Assigns. Except as otherwise provided herein, the covenants, agreements and obligations herein contained shall extend to bind and inure to the benefit not only of the parties hereto but also to their respective personal representatives, heirs, successors and assigns.

(g) Compliance with Laws and Regulations. CONTRACTOR shall, at CONTRACTOR'S sole cost and expense, comply with all of the requirements of all local, state or federal laws, ordinances or regulations now in force, or which may hereafter be in force, pertaining to this agreement or the project or work to be performed, and shall faithfully observe in the performance of this agreement all local, state and federal laws, ordinances and regulations now in force or which may hereafter be in force.

(h) Terms Construed as Covenants and Conditions. Every term and each provision of this agreement performable by CONTRACTOR shall be construed to be both a covenant and a condition.

(i) Time of the Essence. Time is of the essence as to each term, condition, covenant and provision of this agreement.

(j) Entire Agreement. This agreement, and any schedules, appendices or exhibits attached hereto, sets forth all the covenants, promises, agreements, conditions and understandings between the parties hereto, and there are no

(g) Compliance with Laws and Regulations. CONTRACTOR shall, at CONTRACTOR'S sole cost and expense, comply with all of the requirements of all local, state or federal laws, ordinances or regulations now in force, or which may hereafter be in force, pertaining to this agreement or the project or work to be performed, and shall faithfully observe in the performance of this agreement all local, state and federal laws, ordinances and regulations now in force or which may hereafter be in force.

(h) Terms Construed as Covenants and Conditions. Every term and each provision of this agreement performable by CONTRACTOR shall be construed to be both a covenant and a condition.

(i) Time of the Essence. Time is of the essence as to each term, condition, covenant and provision of this agreement.

(j) Entire Agreement. This agreement, and any schedules, appendices or exhibits attached hereto, sets forth all the covenants, promises, agreements, conditions and understandings between the parties hereto, and there are no covenants, promises, agreements, conditions or understandings, either oral or written, between them other than as herein set forth. Except as herein otherwise expressly provided, no contemporaneous or subsequent agreement, understanding, alteration, amendment, change or addition to this agreement, or any schedule, appendix, exhibit or attachment thereto, shall be binding upon the parties hereto unless reduced to writing and signed by both parties. This agreement constitutes a final, complete and exclusive statement of the agreement between the parties.

(k) Severability. In the event any provision of this agreement is adjudicated or held to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.

Section 16: Maximum Amount of Contract. CONTRACTOR acknowledges and agrees that OWNER's funding is of a limited nature and source and that OWNER shall in no event be liable for payment of any amounts under this agreement, or otherwise, in excess of the total amount of Twenty-Four Thousand Dollars (\$24,000) and at such times as the total amount paid or due, or claimed by CONTRACTOR, reaches a total of Twenty-Four Thousand Dollars (\$24,000), CONTRACTOR shall forthwith notify OWNER thereof. It shall be CONTRACTOR's obligation to notify OWNER and to assure no work in excess of said total sum of Twenty-Four Thousand Dollars (\$24,000) is done. Work done in excess thereof shall not entitle CONTRACTOR to any payment, and CONTRACTOR expressly waives any claim therefor unless such additional work was separately authorized in writing as a written change order or amendment to

this agreement prior to commencement and performance of any such additional work.

WHEREFORE the parties have entered into this agreement the date and year first above written.

ATTEST:

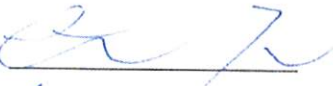
Borough Clerk

OWNER:
City and Borough of Wrangell

By: _____

Borough Manager

ATTEST:



Stephen Krainich
Name, Title Financial analyst

CONTRACTOR:

Northern Utility Services

By:  General Manager
Name and Title

Corporate Certificate

I, _____, certify that I am the Secretary of the corporation named as CONTRACTOR in the foregoing instrument; that _____, who signed said instrument on behalf of CONTRACTOR, was then _____ of said corporation; that said instrument was duly signed for and on behalf of said corporation by authority of its governing body and is within the scope of its corporate powers.

(Corporate Seal)

STATE OF ALASKA)
)ss:
First Judicial District)

The foregoing instrument was acknowledged before me this ____st day of October 2021, by _____ and _____, Borough Manager and Borough Clerk, respectively, of the City and Borough of Wrangell, Alaska, an Alaska municipal corporation, on behalf of the corporation

STATE OF ALASKA)
)ss:
First Judicial District)

Notary Public for Alaska
Commission expires: _____

First Judicial District)

Notary Public for Alaska
Commission expires: _____

The foregoing instrument was acknowledged before me this _____ day of October 2021,
by (Name) _____,
(Title) _____ of (Corporation Name
_____, an Alaska corporation,
on behalf of the corporation.