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09/06/24
Accrual Basis

**City of Saxman
Balance Sheet
As of August 31, 2024**

	Aug 31, 24
ASSETS	
Current Assets	
Checking/Savings	
01.1010 · General Fund Checking	622,289.44
01.1011 · Northrim Payroll	5,822.97
01.1025 · Credit Card Account	81,356.33
10.1010 · Water & Sewer Checking	201,224.51
10.1011 · W&S Reserve Checking	51,109.25
88.1010 · CARES Act Checking	0.02
Total Checking/Savings	961,802.52
Accounts Receivable	
01.1350 · Accounts Receivable - GF	
01.1351 · Allowance for Doubtful Accounts	-14,957.89
01.1350 · Accounts Receivable - GF - Other	135,188.87
Total 01.1350 · Accounts Receivable - GF	120,230.98
01.1360 · CFC Tour Accounts Receivable	-48,131.67
10.1300 · W&S Accounts Receivable	
10.1301 · W&S Allowance for Bad Debt	-48.96
10.1300 · W&S Accounts Receivable - Other	56,427.12
Total 10.1300 · W&S Accounts Receivable	56,378.16
Total Accounts Receivable	128,477.47
Other Current Assets	
01.1200 · Undeposited Funds	132,475.71
1500 · Grant Receivable	11,625.00
96.1400 · Deferred Outflows Pension Fund	30,404.55
Total Other Current Assets	174,505.26
Total Current Assets	1,264,785.25
Fixed Assets	
10.1800 · Buildings	1,198,196.35
10.1801 · DEC Water & Sewer Improvements	454,511.95
10.1802 · Water Reservoir	750,505.00
10.1803 · Equipment/Water/Sewer	2,476,857.21
10.1804 · W&S General Fixed Assets	425,000.00
10.1805 · Water/Sewer Infrastructure	3,103,933.50
10.1899 · W&S Accumulated Depreciation	-3,912,562.86
98.9701 · Buildings General Fund	9,921,838.58
98.9705 · Equipment General Fund	509,163.82
98.9710 · Vehicles General Fund	239,333.89
98.9715 · Improvements	1,019,673.41
98.9719 · CIP AHFC LFHI Gen Proj Costs	1,100.00
98.9720 · CIP Construction In Progress GF	147,850.74
98.9721 · Land	1,010,025.56
98.9722 · Tidelands	617,008.00
98.9730 · Accumulated Depreciation	-4,525,500.90
Total Fixed Assets	13,436,934.25
Other Assets	
01.1151 · Petty Cash Community Center	300.00
1355 · Leases Receivable	41,846.00
1404 · Prepaid Insurance	-0.31
2000 · Suspense	531.54
2100 · Passthrough Activity	-123.23
99.9920 · Amt to be provided Duplex #2	162,279.79
99.9924 · Amt to be Provided FB 1018961	333,901.55
Total Other Assets	538,735.34
TOTAL ASSETS	15,240,454.84

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Balance Sheet
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	Aug 31, 24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
01.2100 - Accounts Payable General Fund	1,735.16
10.2100 - Accounts Payable W&S	2,107.67
Total Accounts Payable	3,842.83
Other Current Liabilities	
Due To/From	
01.2901 - Due To/From Saxman Seaport	-16,065.09
10.2900 - Due To/From Water & Sewer Fund	51,185.26
10.2901 - Due To/From General Fund	-470,401.31
87.29 - Due To/From Fund 87	-37,176.41
89.2900 - Due to/From ARPA Grant	455,720.00
Total Due To/From	-16,737.55
01.2400 - Sales Tax Payable Rentals	1,110.53
01.2401 - Sales Tax Payable - Arts	64.35
01.2402 - Security Deposit Payable	11,691.35
01.2950 - Deferred Revenue	459,499.19
01.2960 - Deferred Inflows	-8,550.00
10.2300 - Insurance Payable W&S	22,254.36
2200 - Payroll Liabilities	
2201 - AUT Payable	713.59
2220 - Payroll Taxes Payable 941	3,472.95
2225 - Annual/Sick Leave Payable	7,173.31
2230 - PERS	9,125.73
2236 - COS - Rent	1,540.00
2237 - Health Insurance	3,356.52
2238 - W&S - Employee deductions	126.00
2200 - Payroll Liabilities - Other	234.88
Total 2200 - Payroll Liabilities	25,742.98
2221 - Unavailable Revenue	11,625.00
2300 - Insurance Payable	-19,842.29
25500 - Sales Tax Payable	991.52
2600 - Deferred Inflows - Leases	41,846.00
Total Other Current Liabilities	529,695.44
Total Current Liabilities	533,538.27
Long Term Liabilities	
96.2910 - Net Pension Obligation	225,392.00
96.2911 - Net OPEB Liability	-91,154.00
98.9850 - Federal Government	3,508,721.15
98.9855 - State Government	6,340,544.93
98.9860 - Local Sources	2,151,310.26
98.9865 - General Fund	1,366,559.53
99.9919 - NP Northrim Duplex #2	162,279.79
99.9923 - NP First Bank 1018961	333,566.57
Total Long Term Liabilities	13,997,220.23
Total Liabilities	14,530,758.50
Equity	
01.3000 - General Fund Fund Balance	34,594.62
10.3000 - Water & Sewer Fund Balance	5,277,335.02
22.3000 - Fund Balance Youth Outreach	-1,784.34
32000 - Unrestricted Net Assets	-49,777.29
75.3000 - Fund Balance Totem Restoration	14,042.98
77.3000 - Fund Balance Carving Center Exp	21,557.86
89.3000 - ARPA Fund Balance	0.74
96.3000 - Fund Balance Pension Fund	-96,936.00

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City of Saxman
Balance Sheet
As of August 31, 2024

	<u>Aug 31, 24</u>
98.3000 - Fund Balance - Fixed Assets	-4,427,742.77
Net Income	-61,594.48
Total Equity	<u>709,696.34</u>
TOTAL LIABILITIES & EQUITY	<u><u>15,240,454.84</u></u>

City of Saxman
Cash Accounts
 As of August 31, 2024

	Aug 31, 24
ASSETS	
Current Assets	
Checking/Savings	
01.1010 · General Fund Checking	622,289.44
01.1011 · Northrim Payroll	5,822.97
01.1025 · Credit Card Account	81,356.33
10.1010 · Water & Sewer Checking	201,224.51
10.1011 · W&S Reserve Checking	51,109.25
88.1010 · CARES Act Checking	0.02
Total Checking/Savings	961,802.52
Total Current Assets	961,802.52
TOTAL ASSETS	961,802.52
LIABILITIES & EQUITY	0.00