

City of Saxman Balance Sheet

As of November 30, 2023

Accrual Basis

	Nov 30, 23
ASSETS	
Current Assets	
Checking/Savings	
01.1010 · General Fund Checking	692,783.73
01.1011 · Northrim Payroll	6,001.31
01.1025 · Credit Card Account	108,151.91
10.1010 · Water & Sewer Checking	225,362.82
10.1011 · W&S Reserve Checking	51,079.51
88.1010 · CARES Act Checking	0.02
Total Checking/Savings	1,083,379.30
Accounts Receivable	
01.1350 · Accounts Receivable - GF	
01.1351 · Allowance for Doubtful Accounts	-5,530.51
01.1350 · Accounts Receivable - GF - Other	169,978.63
Total 01.1350 · Accounts Receivable - GF	164,448.12
01.1360 · CFC Tour Accounts Receivable	300.00
10.1300 · W&S Accounts Receivable	
10.1301 · W&S Allowance for Bad Debt	-48.96
10.1300 · W&S Accounts Receivable - Other	-6,744.47
Total 10.1300 · W&S Accounts Receivable	-6,793.43
Total Accounts Receivable	157,954.69
Other Current Assets	
01.1200 · Undeposited Funds	122,561.51
12100 · Inventory Asset	761.13
96.1400 · Deferred Outflows Pension Fund	55,370.00
Total Other Current Assets	178,692.64
Total Current Assets	1,420,026.63
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	2,474,224.15
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	-3,658,706.28
98.9701 · Buildings General Fund	9,848,246.44
98.9705 · Equipment General Fund	487,381.24
98.9710 · Vehicles General Fund	239,333.89
98.9715 · Improvements	1,019,673.41
98.9720 · Work In Progress - General Fund	147,850.74
98.9721 · Land	934,050.00
98.9722 · Tidelands	617,008.00
98.9730 · Accumulated Depreciation	-4,239,541.11
Total Fixed Assets	13,801,667.28
Other Assets	
01.1151 · Petty Cash Community Center	300.00
1355 · Leases Receivable	43,873.00
2000 · Suspense	531.54
2100 · Passthrough Activity	233.28
99.9920 · Amt to be provided Duplex #2	166,566.92
99.9924 · Amt to be Provided FB 1018961	346,037.44
Total Other Assets	557,542.18
TOTAL ASSETS	15,779,236.09
LIABILITIES & EQUITY	
Liabilities	

**City of Saxman
Balance Sheet
As of November 30, 2023**

Accrual Basis

	Nov 30, 23
Current Liabilities	
Accounts Payable	
01.2100 · Accounts Payable General Fund	-7,580.05
10.2100 · Accounts Payable W&S	-1,467.82
Total Accounts Payable	-9,047.87
Other Current Liabilities	
Due To/From	
01.2901 · Due To/From Saxman Seaport	-12,385.48
10.2900 · Due To/From Water & Sewer Fund	-180.62
Total Due To/From	-12,566.10
01.2400 · Sales Tax Payable Rentals	95.25
01.2401 · Sales Tax Payable - Arts	-728.78
01.2402 · Security Deposit Payable	10,616.35
01.2950 · Deferred Revenue	255,852.94
01.2960 · Deferred Inflows	149,154.00
10.2300 · Insurance Payable W&S	18,537.39
10.2350 · Utility Unearned Revenue	21,229.00
2200 · Payroll Liabilities	
2201 · AUT Payable	386.65
2220 · Payroll Taxes Payable 941	-1,505.54
2225 · Annual/Sick Leave Payable	7,173.31
2230 · PERS	23,972.32
2237 · Health Insurance	165.84
2238 · W&S - Employee deductions	126.00
2200 · Payroll Liabilities - Other	146.55
Total 2200 · Payroll Liabilities	30,465.13
2300 · Insurance Payable	-116,363.41
25500 · Sales Tax Payable	1,051.58
2600 · Deferred Inflows - Leases	43,873.00
Total Other Current Liabilities	401,216.35
Total Current Liabilities	392,168.48
Long Term Liabilities	
96.2910 · Net Pension Obligation	168,086.00
96.2911 · Net OPEB Liability	-145,624.00
98.9850 · Federal Government	3,508,721.15
98.9855 · State Government	6,343,545.12
98.9860 · Local Sources	2,161,299.13
98.9865 · General Fund	1,287,952.32
99.9919 · NP Northrim Duplex #2	166,566.92
99.9923 · NP First Bank 1018961	345,702.46
Total Long Term Liabilities	13,836,249.10
Total Liabilities	14,228,417.58
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	-534,302.98
75.3000 · Fund Balance Totem Restoration	14,042.98
77.3000 · Fund Balance Carving Center Exp	21,557.86
96.3000 · Fund Balance Pension Fund	-96,936.00
98.3000 · Fund Balance - Fixed Assets	-3,682,751.71
Net Income	519,063.06
Total Equity	1,550,818.51
TOTAL LIABILITIES & EQUITY	15,779,236.09