

# City of Saxman Balance Sheet

As of September 30, 2023

Accrual Basis

	Sep 30, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
01.1010 · General Fund Checking	685,754.01
01.1011 · Northrim Payroll	5,008.44
01.1025 · Credit Card Account	170,720.68
10.1010 · Water & Sewer Checking	186,302.22
10.1011 · W&S Reserve Checking	51,070.97
88.1010 · CARES Act Checking	0.02
<b>Total Checking/Savings</b>	1,098,856.34
<b>Accounts Receivable</b>	
01.1350 · Accounts Receivable - GF	
01.1351 · Allowance for Doubtful Accounts	-5,530.51
01.1350 · Accounts Receivable - GF - Other	123,857.41
<b>Total 01.1350 · Accounts Receivable - GF</b>	118,326.90
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	-6,487.24
<b>Total 10.1300 · W&amp;S Accounts Receivable</b>	-6,536.20
<b>Total Accounts Receivable</b>	112,090.70
<b>Other Current Assets</b>	
01.1200 · Undeposited Funds	-30,525.22
12100 · Inventory Asset	761.13
96.1400 · Deferred Outflows Pension Fund	55,370.00
<b>Total Other Current Assets</b>	25,605.91
<b>Total Current Assets</b>	1,236,552.95
<b>Fixed Assets</b>	
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
<b>Total Fixed Assets</b>	13,801,667.28
<b>Other Assets</b>	
01.1151 · Petty Cash Community Center	300.00
1355 · Leases Receivable	43,873.00
2000 · Suspense	531.54
2100 · Passthrough Activity	213.44
99.9920 · Amt to be provided Duplex #2	166,566.92
99.9924 · Amt to be Provided FB 1018961	346,037.44
<b>Total Other Assets</b>	557,522.34
<b>TOTAL ASSETS</b>	<b>15,595,742.57</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	

# City of Saxman Balance Sheet

As of September 30, 2023

Accrual Basis

	Sep 30, 23
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
01.2100 · Accounts Payable General Fund	2,074.58
10.2100 · Accounts Payable W&S	-1,597.80
<b>Total Accounts Payable</b>	476.78
<b>Other Current Liabilities</b>	
<b>Due To/From</b>	
01.2901 · Due To/From Saxman Seaport	-14,556.60
10.2900 · Due To/From Water & Sewer Fund	-180.62
<b>Total Due To/From</b>	-14,737.22
01.2400 · Sales Tax Payable Rentals	90.69
01.2402 · Security Deposit Payable	10,441.35
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
<b>2200 · Payroll Liabilities</b>	
2201 · AUT Payable	533.71
2220 · Payroll Taxes Payable 941	-2,529.56
2225 · Annual/Sick Leave Payable	7,173.31
2230 · PERS	21,737.00
2237 · Health Insurance	165.84
2238 · W&S - Employee deductions	126.00
2200 · Payroll Liabilities - Other	146.55
<b>Total 2200 · Payroll Liabilities</b>	27,352.85
2300 · Insurance Payable	-116,363.41
25500 · Sales Tax Payable	803.52
2600 · Deferred Inflows - Leases	43,873.00
<b>Total Other Current Liabilities</b>	396,234.11
<b>Total Current Liabilities</b>	396,710.89
<b>Long Term Liabilities</b>	
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	346,037.44
<b>Total Long Term Liabilities</b>	13,836,584.08
<b>Total Liabilities</b>	14,233,294.97
<b>Equity</b>	
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	330,692.15
<b>Total Equity</b>	1,362,447.60
<b>TOTAL LIABILITIES &amp; EQUITY</b>	15,595,742.57