

CITY OF WHITTIER
COMBINED CASH INVESTMENT
AUGUST 31, 2025

COMBINED CASH ACCOUNTS

CASH ALLOCATION RECONCILIATION

1 ALLOCATION TO GENERAL FUND	1,899,910.78
14 ALLOCATION TO PUBLIC WORKS EQUIP FUND	450,023.70
20 ALLOCATION TO CRUISE SHIP TAX	1,681,593.02
50 ALLOCATION TO WATER AND WASTEWATER	665,969.62
51 ALLOCATION TO SMALL BOAT HARBOR	1,144,395.54
53 ALLOCATION TO DELONG DOCK	1,434,822.95
72 ALLOCATION TO GENERAL FUND MRRF	942,169.79
73 ALLOCATION TO HARBOR MRRF	675,079.38
75 ALLOCATION TO WATER/WASTEWATER MRRF	1,077,582.12

TOTAL ALLOCATIONS TO OTHER FUNDS	9,971,546.90

ZERO PROOF IF ALLOCATIONS BALANCE	9,971,546.90

CITY OF WHITTIER
 BALANCE SHEET
 AUGUST 31, 2025

GENERAL FUND

ASSETS

01-000-0100	CASH - COMBINED FUND	1,899,910.78	
01-000-1090	PETTY CASH	250.00	
01-000-1150	ACCRUED INTEREST RECEIVABLE	734.10	
01-000-1200	ACCOUNTS RECEIVABLE - GENERAL	106,202.87	
01-000-1201	AR- NOT THRU AR JOURNAL CASELL	16,741.05	
01-000-1210	ACCOUNTS REC PROPERTY TAX REAL	432,710.74	
01-000-1212	ACCOUNTS REC PROPERTY TAX PERS	438,620.03	
01-000-1215	UNAPPLIED PAYMENT - PROP TAX	(11,304.74)	
01-000-1220	ACCOUNTS REC - BUSINESS TAX	19,586.10	
01-000-1230	ACCOUNTS RECEIVABLE - LEASES	12,604.96	
01-000-1240	GASB 87 LEASE RECEIVABLE	12,457,653.02	
01-000-1251	GRANTS RECEIVABLE	(7,250.67)	
01-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUN	(191,696.34)	
01-000-1700	PREPAID EXPENSES	29,348.30	
01-000-1710	PREPAID WORKER'S COMP.	110,091.53	
01-000-1720	PREPAID INSURANCE	339,662.94	
01-000-1900	SUSPENSE	90,452.17	
	TOTAL ASSETS		15,744,316.84

LIABILITIES AND EQUITY

LIABILITIES

01-000-2000	ACCOUNTS PAYABLE	87,832.53	
01-000-2030	WORKER'S COMP PAYABLE	16,741.05	
01-000-2050	FEDERAL PAYROLL TAXES PAYABLE	22,800.37	
01-000-2060	ESC TAXES PAYABLE	5,833.79	
01-000-2075	HEALTH & LIFE INSURANCE PAYABL	26,015.39	
01-000-2080	PERS PAYABLE	58,285.28	
01-000-2085	DEFERRED COMP PAYABLE	10,867.47	
01-000-2090	AFLAC/GUARDIAN INSURANCE LIAB	(76.69)	
01-000-2150	ACCRUED PAYROLL	48,118.38	
01-000-2310	UNEARNED REVENUE - PROPERTY TA	42,449.69	
01-000-2320	UNEARNED REVENUE - OTHER	1,330.99	
01-000-2330	UNEARNED REVENUE - LEASES	(100,000.00)	
01-000-2700	DEFERRED INFLOW OF RESOURCES	12,257,580.16	
	TOTAL LIABILITIES		12,477,778.41

FUND EQUITY

01-000-3000	FUND BALANCE	2,677,368.09	
01-000-3201	F/B-ASSIGNED OPERATING RESERVE	326,831.96	
01-000-3202	F/B-ASSIGNED PARKS AND REC	43,700.88	
01-000-3203	F/B-ASSIGNED EXXON SETTLEMENT	84,427.57	
	REVENUE OVER EXPENDITURES - YTD	134,209.93	
	BALANCE - CURRENT DATE	3,266,538.43	
	TOTAL FUND EQUITY		3,266,538.43

CITY OF WHITTIER
BALANCE SHEET
AUGUST 31, 2025

GENERAL FUND

TOTAL LIABILITIES AND EQUITY

15,744,316.84

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
01-310-4005 FISH TAX	.00	.00	60,000.00	60,000.00	.0
01-310-4006 MOTOR VEHICLE REGISTRATION	273.24	2,179.48	4,000.00	1,820.52	54.5
01-310-4007 LIQUOR TAX	4,625.00	4,625.00	6,500.00	1,875.00	71.2
01-310-4008 FUEL TRANSFER EXCISE TAX	1,781.92	4,053.78	15,000.00	10,946.22	27.0
01-310-4009 ELEC & TELE CO-OP TAX	.00	3,140.39	8,000.00	4,859.61	39.3
01-310-4200 SALES TAX	61,456.00	399,835.20	685,435.00	285,599.80	58.3
01-310-4201 PROPERTY TAX - REAL	480,921.32	483,042.83	528,000.00	44,957.17	91.5
01-310-4202 PROPERTY TAX - PERSONAL	321,357.41	328,783.36	320,000.00	(8,783.36)	102.7
01-310-4205 BUSINESS TRANSPORTATION TAX	.00	9,556.93	.00	(9,556.93)	.0
TOTAL TAXES	870,414.89	1,235,216.97	1,626,935.00	391,718.03	75.9
<u>LICENSES & PERMITS</u>					
01-320-4250 BUSINESS LICENSES	470.00	3,855.00	5,500.00	1,645.00	70.1
01-320-4251 USER FEES & PERMITS	550.00	5,560.00	1,500.00	(4,060.00)	370.7
01-320-4312 AMBULANCE FEES	17,271.90	44,426.18	7,500.00	(36,926.18)	592.4
TOTAL LICENSES & PERMITS	18,291.90	53,841.18	14,500.00	(39,341.18)	371.3
<u>INTERGOVERNMENTAL REVENUE</u>					
01-330-4002 STATE REVENUE SHARING	.00	.00	78,500.00	78,500.00	.0
01-330-4003 STATE PAY-IN-LIEU OF TAXES	57,540.33	57,540.33	55,000.00	(2,540.33)	104.6
01-330-4006 STATE OF ALASKA GRANT	.00	.00	37,791.00	37,791.00	.0
01-330-4012 FEDERAL GRANT FUNDS	.00	.00	188,907.00	188,907.00	.0
01-330-4025 NAT'L FOREST SERVICE RECEIPTS	.00	671.33	27,000.00	26,328.67	2.5
TOTAL INTERGOVERNMENTAL REVENUE	57,540.33	58,211.66	387,198.00	328,986.34	15.0
<u>LEASES</u>					
01-345-4515 LEASE INCOME - CITY LAND	5,589.58	373,278.64	319,776.00	(53,502.64)	116.7
01-345-4517 LEASES - ARRC LAND	1,176.49	9,411.92	.00	(9,411.92)	.0
01-345-4520 LEASE INCOME - CONDOMINIUMS	1,620.00	5,820.00	13,800.00	7,980.00	42.2
01-345-4525 LAND USE RENT	105.00	14,762.24	14,000.00	(762.24)	105.4
TOTAL LEASES	8,491.07	403,272.80	347,576.00	(55,696.80)	116.0
<u>FINES & CITATIONS</u>					
01-350-4261 PSD FINES & CITATIONS	.00	100.00	500.00	400.00	20.0
01-350-4262 PSD PARKING TICKETS CIVIL	665.00	1,962.00	1,000.00	(962.00)	196.2
TOTAL FINES & CITATIONS	665.00	2,062.00	1,500.00	(562.00)	137.5

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS</u>					
01-360-4099 MISCELLANEOUS REVENUE	130.00	2,676.82	2,500.00	(176.82)	107.1
01-360-4204 INTEREST & PENALTIES	160.59	12,138.98	2,000.00	(10,138.98)	607.0
01-360-4275 LEGAL/INSURANCE SETTLEMENT	.00	45,944.92	.00	(45,944.92)	.0
01-360-4900 INTEREST ON BANK ACCOUNTS	1,965.06	26,231.71	.00	(26,231.71)	.0
01-360-4902 INVESTMENT INTEREST	.00	13,601.18	80,000.00	66,398.82	17.0
01-360-4903 LEASE INTEREST REVENUE	.00	.00	373,177.00	373,177.00	.0
01-360-4914 TRANSFIELD - TUNNEL CONTRAC	.00	.00	40,000.00	40,000.00	.0
01-360-4915 GIRDWOOD-POLICE CONTRACT	66,087.00	528,696.00	793,044.00	264,348.00	66.7
TOTAL MISCELLANEOUS	68,342.65	629,289.61	1,290,721.00	661,431.39	48.8
<u>TRANSFERS & OTHER</u>					
01-390-4855 SURPLUS SALES	.00	3,400.00	.00	(3,400.00)	.0
01-390-4990 TRANSFER IN FROM CVP FUND	.00	691,434.00	691,434.00	.00	100.0
01-390-4991 TRANSFER IN	.00	33,417.00	33,417.00	.00	100.0
01-390-4994 TRANSFER IN FROM HARBOR	.00	165,043.00	165,043.00	.00	100.0
01-390-4995 TRANSFER IN FROM WWS	.00	36,050.00	36,050.00	.00	100.0
01-390-4996 TRANSFER IN FROM DELONG DOCK	.00	14,000.00	14,000.00	.00	100.0
TOTAL TRANSFERS & OTHER	.00	943,344.00	939,944.00	(3,400.00)	100.4
TOTAL FUND REVENUE	1,023,745.84	3,325,238.22	4,608,374.00	1,283,135.78	72.2

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMIN</u>					
01-400-6000 SALARIES & WAGES	38,403.11	208,913.27	358,166.00	149,252.73	58.3
01-400-6030 FICA TAXES	601.19	3,962.51	5,110.00	1,147.49	77.5
01-400-6040 WORKER'S COMP.	.00	710.11	1,628.00	917.89	43.6
01-400-6050 ESC TAXES	2,090.16	3,916.20	3,524.00	(392.20)	111.1
01-400-6060 HEALTH & LIFE INSURANCE	7,711.16	25,540.01	55,185.00	29,644.99	46.3
01-400-6070 PERS RETIREMENT	8,387.85	37,923.25	74,689.00	36,765.75	50.8
01-400-6205 ADVERTISING	.00	92.80	2,500.00	2,407.20	3.7
01-400-6220 BANK SERVICES CHARGES	1,741.10	7,284.76	7,500.00	215.24	97.1
01-400-6240 COMMUNITY SUPPORT-DONATIONS	.00	220.85	1,500.00	1,279.15	14.7
01-400-6280 DUES & SUBSCRIPTIONS	.00	3,468.55	7,900.00	4,431.45	43.9
01-400-6410 INSURANCE - LIABILITY	.00	15,020.47	25,850.00	10,829.53	58.1
01-400-6440 INSURANCE - PROPERTY	.00	892.25	700.00	(192.25)	127.5
01-400-6540 LICENSES & PERMITS	.00	9,023.00	200.00	(8,823.00)	4511.5
01-400-6565 OUTSIDE CONTRACTORS	1,397.50	48,847.50	265,317.00	216,469.50	18.4
01-400-6570 PHYSICAL EXAMS & BACKGROUND CK	.00	177.00	.00	(177.00)	.0
01-400-6580 POSTAGE	.00	3,370.03	3,700.00	329.97	91.1
01-400-6600 PROF. FEES - AUDIT	.00	29,886.77	.00	(29,886.77)	.0
01-400-6610 PROF. FEES - ACCOUNTING	.00	6,547.11	26,460.00	19,912.89	24.7
01-400-6620 PROF. FEES - APPRAISAL	.00	15,000.00	25,273.00	10,273.00	59.4
01-400-6625 PROF. FEES - FINANCIAL SOFTWARE	900.00	27,771.00	23,562.00	(4,209.00)	117.9
01-400-6635 PROF. FEES - COMPUTER SUPPORT	.00	.00	1,000.00	1,000.00	.0
01-400-6636 PROF FEES - WEB SITE SUPPORT	.00	664.25	3,087.00	2,422.75	21.5
01-400-6640 PROF. FEES-ENGINEERING	.00	.00	102,000.00	102,000.00	.0
01-400-6650 PROF. FEES - LEGAL	6,090.60	113,556.78	80,000.00	(33,556.78)	142.0
01-400-6670 REIMBURSEMENT	.00	3,319.97	.00	(3,319.97)	.0
01-400-6700 PUBLICATIONS & SUBSCRIPTIONS	.00	.00	600.00	600.00	.0
01-400-6735 EQUIPMENT AND FURNISHINGS	.00	56.78	6,000.00	5,943.22	1.0
01-400-6770 TRAVEL, TRAINING & DEV.	.00	6,132.31	20,000.00	13,867.69	30.7
01-400-8150 SUPPLIES - CONSUMABLE	140.54	696.90	4,000.00	3,303.10	17.4
01-400-8550 SUPPLIES - OFFICE	783.37	4,917.00	6,000.00	1,083.00	82.0
01-400-8750 SUPPLIES - PRINTING	.00	1,122.56	2,200.00	1,077.44	51.0
01-400-9000 UTILITIES - INTERNET	3,229.32	21,932.61	25,900.00	3,967.39	84.7
01-400-9070 UTILITIES - TELEPHONE	726.38	6,000.41	7,000.00	999.59	85.7
01-400-9100 MISCELLANEOUS EXPENSES	.00	.00	500.00	500.00	.0
01-400-9520 CAPITAL OUTLAY - EQUIPMENT	.00	4,019.25	20,000.00	15,980.75	20.1
01-400-9530 CAPITAL OUTLAY-COMPUTER EQUIP	.00	2,846.00	5,000.00	2,154.00	56.9
TOTAL ADMIN	72,202.28	613,832.26	1,172,051.00	558,218.74	52.4

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COUNCIL</u>					
01-401-6000 SALARIES & WAGES	8,050.56	45,619.84	69,005.00	23,385.16	66.1
01-401-6030 FICA TAXES	116.73	482.91	987.00	504.09	48.9
01-401-6040 WORKER'S COMP.	.00	.00	314.00	314.00	.0
01-401-6050 ESC TAXES	341.89	669.17	681.00	11.83	98.3
01-401-6060 HEALTH & LIFE INSURANCE	2,223.20	5,969.61	11,886.00	5,916.39	50.2
01-401-6070 PERS RETIREMENT	1,771.11	5,332.43	15,027.00	9,694.57	35.5
01-401-6240 CITY COUNCIL-COMMUNITY SUPPORT	409.03	13,154.51	137,512.00	124,357.49	9.6
01-401-6241 WEBSITE - CODE UPDATES	511.97	11,132.55	12,300.00	1,167.45	90.5
01-401-6280 DUES & SUBSCRIPTIONS	.00	1,442.19	3,000.00	1,557.81	48.1
01-401-6325 FIREWORKS	.00	15,000.00	15,000.00	.00	100.0
01-401-6565 OUTSIDE CONTRACTORS	5,000.00	52,500.00	45,440.00	(7,060.00)	115.5
01-401-6580 POSTAGE	.00	.00	500.00	500.00	.0
01-401-6600 PROF. FEES - AUDIT	.00	.00	46,000.00	46,000.00	.0
01-401-6650 PROF. FEES - LEGAL	.00	1,540.00	45,000.00	43,460.00	3.4
01-401-6770 TRAVEL, TRAINING & DEV.	.00	.00	13,500.00	13,500.00	.0
01-401-6800 COUNCIL CHAMBER IMPROV	.00	.00	6,000.00	6,000.00	.0
01-401-8550 SUPPLIES - OFFICE	.00	828.48	1,250.00	421.52	66.3
01-401-9000 UTILITIES - INTERNET	.00	.00	5,600.00	5,600.00	.0
01-401-9070 UTILITIES - TELEPHONE	.00	.00	1,000.00	1,000.00	.0
01-401-9500 LOBBYIST FEES	6,500.00	84,250.00	132,300.00	48,050.00	63.7
01-401-9520 CAPITAL OUTLAY - EQUIPMENT	.00	2,546.30	.00	(2,546.30)	.0
TOTAL COUNCIL	24,924.49	240,467.99	562,302.00	321,834.01	42.8
<u>ELECTIONS</u>					
01-420-6100 VOLUNTEER SUPPORT	.00	.00	1,500.00	1,500.00	.0
01-420-8150 SUPPLIES - CONSUMABLE	.00	.00	750.00	750.00	.0
TOTAL ELECTIONS	.00	.00	2,250.00	2,250.00	.0

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
01-510-6000 SALARIES & WAGES	94,722.24	579,276.17	940,942.00	361,665.83	61.6
01-510-6030 FICA TAXES	1,920.30	12,070.13	14,277.00	2,206.87	84.5
01-510-6040 WORKER'S COMP.	.00	12,998.60	38,921.00	25,922.40	33.4
01-510-6050 ESC TAXES	3,048.56	8,420.61	9,275.00	854.39	90.8
01-510-6060 HEALTH & LIFE INSURANCE	18,419.69	71,376.11	116,313.00	44,936.89	61.4
01-510-6070 PERS RETIREMENT	15,195.65	78,272.70	165,007.00	86,734.30	47.4
01-510-6091 UNIFORM ALLOWANCE	400.00	1,800.00	3,000.00	1,200.00	60.0
01-510-6280 DUES & SUBSCRIPTIONS	.00	19.99	750.00	730.01	2.7
01-510-6410 INSURANCE - LIABILITY	.00	18,810.47	36,122.00	17,311.53	52.1
01-510-6420 INSURANCE - AUTO	.00	1,789.45	9,600.00	7,810.55	18.6
01-510-6490 POLICE-INSURANCE CLAIMS-DEDUCT	.00	(100.00)	.00	100.00	.0
01-510-6540 LICENSES & PERMITS	.00	.00	100.00	100.00	.0
01-510-6565 OUTSIDE CONTRACTORS	7,594.33	55,388.81	113,625.00	58,236.19	48.8
01-510-6570 PHYSICAL EXAMS	.00	763.00	1,000.00	237.00	76.3
01-510-6580 POSTAGE	.00	.00	200.00	200.00	.0
01-510-6635 PROF. FEES - COMPUTER SUPPORT	.00	.00	500.00	500.00	.0
01-510-6700 PUBLICATIONS & SUBSCRIPTIONS	.00	(71.62)	400.00	471.62	(17.9)
01-510-6735 EQUIPMENT PURCHASE	.00	.00	5,000.00	5,000.00	.0
01-510-6740 SMALL TOOLS	.00	.00	5,000.00	5,000.00	.0
01-510-6770 TRAVEL, TRAINING & DEV.	2,214.00	2,554.00	6,000.00	3,446.00	42.6
01-510-7100 BUILDING MAINT.	.00	.00	2,500.00	2,500.00	.0
01-510-7350 REPAIRS - EQUIPMENT	75.00	774.97	3,000.00	2,225.03	25.8
01-510-7400 REPAIRS - VEHICLES	2,349.00	3,734.98	5,000.00	1,265.02	74.7
01-510-7750 GAS & OIL - VEHICLES	1,848.13	15,416.73	17,000.00	1,583.27	90.7
01-510-8020 SUPPLIES - AMMUNITION	.00	(129.40)	.00	129.40	.0
01-510-8150 SUPPLIES - CONSUMABLE	927.19	4,209.37	14,000.00	9,790.63	30.1
01-510-8550 SUPPLIES - OFFICE	.00	1,949.77	.00	(1,949.77)	.0
01-510-8950 SUPPLIES - UNIFORMS	1,100.00	2,513.00	4,000.00	1,487.00	62.8
01-510-9000 UTILITIES - INTERNET	2,143.02	19,747.19	28,143.00	8,395.81	70.2
01-510-9070 UTILITIES - TELEPHONE	1,126.57	9,266.41	14,000.00	4,733.59	66.2
01-510-9200 GRANT EXPENDITURES	38,348.07	88,348.07	37,791.00	(50,557.07)	233.8
01-510-9520 CAPITAL OUTLAY - EQUIPMENT	.00	2,546.30	.00	(2,546.30)	.0
TOTAL PUBLIC SAFETY	191,431.75	991,745.81	1,591,466.00	599,720.19	62.3

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE</u>					
01-520-6000 SALARIES & WAGES	17,453.04	85,439.04	100,158.00	14,718.96	85.3
01-520-6030 FICA TAXES	339.77	1,571.82	1,433.00	(138.82)	109.7
01-520-6040 WORKERS COMP	.00	3,368.56	5,906.00	2,537.44	57.0
01-520-6050 ESC TAXES	518.32	1,299.25	988.00	(311.25)	131.5
01-520-6060 HEALTH & LIFE INSURANCE	3,372.88	13,818.54	16,980.00	3,161.46	81.4
01-520-6070 PERS RETIREMENT	3,490.12	15,908.12	21,820.00	5,911.88	72.9
01-520-6091 UNIFORM ALLOWANCE	80.00	360.00	500.00	140.00	72.0
01-520-6100 VOLUNTEER SUPPORT	.00	1,038.75	6,000.00	4,961.25	17.3
01-520-6280 DUES & SUBSCRIPTIONS	.00	.00	600.00	600.00	.0
01-520-6410 INSURANCE - LIABILITY	.00	2,414.65	3,500.00	1,085.35	69.0
01-520-6420 INSURANCE - AUTO	.00	2,313.35	3,000.00	686.65	77.1
01-520-6540 LICENSES & PERMITS	.00	.00	300.00	300.00	.0
01-520-6570 PHYSICAL EXAMS	.00	.00	250.00	250.00	.0
01-520-6580 POSTAGE	.00	.00	400.00	400.00	.0
01-520-6735 EQUIPMENT PURCHASE	.00	7,619.29	5,000.00	(2,619.29)	152.4
01-520-6750 TESTING	.00	.00	2,500.00	2,500.00	.0
01-520-6770 TRAVEL, TRAINING & DEV.	.00	1,450.00	6,000.00	4,550.00	24.2
01-520-7350 REPAIRS - EQUIPMENT	.00	2,464.76	3,000.00	535.24	82.2
01-520-7400 REPAIRS - VEHICLES	.00	96.20	3,000.00	2,903.80	3.2
01-520-7750 GAS & OIL - VEHICLES	347.88	407.48	1,500.00	1,092.52	27.2
01-520-8550 SUPPLIES - OFFICE	.00	.00	1,000.00	1,000.00	.0
01-520-8950 SUPPLIES - UNIFORMS	.00	576.75	5,000.00	4,423.25	11.5
01-520-8970 SUPPLIES - SAFETY	.00	1,733.17	1,000.00	(733.17)	173.3
01-520-9000 UTILITIES - INTERNET	190.97	2,169.28	3,920.00	1,750.72	55.3
01-520-9070 UTILITIES - TELEPHONE	172.18	1,728.65	4,500.00	2,771.35	38.4
01-520-9520 CAPITAL OUTLAY - EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
TOTAL FIRE	25,965.16	145,777.66	203,255.00	57,477.34	71.7

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EMS</u>					
01-530-6000 SALARIES & WAGES	17,453.04	93,373.57	252,401.00	159,027.43	37.0
01-530-6030 FICA TAXES	339.71	2,191.69	7,768.00	5,576.31	28.2
01-530-6040 WORKER'S COMP.	.00	3,368.56	20,410.00	17,041.44	16.5
01-530-6050 ESC TAXES	151.43	1,224.92	2,497.00	1,272.08	49.1
01-530-6060 HEALTH & LIFE INSURANCE	3,372.80	13,505.79	33,960.00	20,454.21	39.8
01-530-6070 PERS RETIREMENT	3,490.02	16,280.48	40,375.00	24,094.52	40.3
01-530-6091 UNIFORM ALLOWANCE	80.00	360.00	500.00	140.00	72.0
01-530-6100 EMS VOLUNTEER SUPPORT	570.00	3,077.67	4,000.00	922.33	76.9
01-530-6410 INSURANCE - LIABILITY	.00	10,982.95	11,000.00	17.05	99.9
01-530-6420 INSURANCE - AUTO	.00	2,519.26	4,400.00	1,880.74	57.3
01-530-6490 EMS-INSURANCE CLAIMS-DEDUCTIBL	.00	.00	10,720.00	10,720.00	.0
01-530-6540 LICENSES & PERMITS	.00	730.00	200.00	(530.00)	365.0
01-530-6565 OUTSIDE CONTRACTORS	612.37	828.68	5,000.00	4,171.32	16.6
01-530-6570 PHYSICAL EXAMS	.00	.00	400.00	400.00	.0
01-530-6735 EQUIPMENT PURCHASE	.00	1,002.41	2,500.00	1,497.59	40.1
01-530-6750 TESTING	.00	.00	300.00	300.00	.0
01-530-6761 TRAINING - EMS SUPVSG MD	1,000.00	8,312.28	12,000.00	3,687.72	69.3
01-530-6770 TRAVEL, TRAINING & DEV.	.00	949.06	5,000.00	4,050.94	19.0
01-530-7350 REPAIRS - EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
01-530-7400 REPAIRS - VEHICLES	.00	2,197.75	2,000.00	(197.75)	109.9
01-530-7750 GAS & OIL - VEHICLES	201.86	561.17	3,500.00	2,938.83	16.0
01-530-8150 SUPPLIES - CONSUMABLE	5,435.75	17,967.31	12,000.00	(5,967.31)	149.7
01-530-8550 SUPPLIES - OFFICE	311.04	311.04	2,000.00	1,688.96	15.6
01-530-8650 SUPPLIES AND DRUGS BILLABLE	.00	7.35	4,500.00	4,492.65	.2
01-530-8950 SUPPLIES - UNIFORMS	.00	201.02	2,500.00	2,298.98	8.0
01-530-8970 SUPPLIES - SAFETY	.00	494.03	1,000.00	505.97	49.4
01-530-9000 UTILITIES - INTERNET	1,188.12	9,297.82	11,000.00	1,702.18	84.5
01-530-9070 UTILITIES - TELEPHONE	49.85	1,276.06	2,000.00	723.94	63.8
TOTAL EMS	34,255.99	191,020.87	456,931.00	265,910.13	41.8

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
01-600-6000 SALARIES & WAGES	38,387.52	216,123.87	335,172.00	119,048.13	64.5
01-600-6030 FICA TAXES	556.65	3,659.79	6,178.00	2,518.21	59.2
01-600-6040 WORKER'S COMP.	.00	6,884.16	23,503.00	16,618.84	29.3
01-600-6050 ESC TAXES	1,008.32	3,118.59	3,306.00	187.41	94.3
01-600-6060 HEALTH & LIFE INSURANCE	12,596.28	43,951.91	55,185.00	11,233.09	79.6
01-600-6070 PERS RETIREMENT	8,445.27	41,984.91	68,075.00	26,090.09	61.7
01-600-6410 INSURANCE - LIABILITY	.00	8,244.13	14,000.00	5,755.87	58.9
01-600-6420 INSURANCE - AUTO	.00	1,441.44	4,750.00	3,308.56	30.4
01-600-6430 INSURANCE EQUIPMENT	.00	.00	4,500.00	4,500.00	.0
01-600-6440 INSURANCE - PROPERTY	.00	315.03	600.00	284.97	52.5
01-600-6540 LICENSES & FEES	.00	.00	250.00	250.00	.0
01-600-6565 OUTSIDE CONTRACTORS	.00	150.00	5,000.00	4,850.00	3.0
01-600-6570 PHYSICAL EXAMS	.00	.00	800.00	800.00	.0
01-600-6635 PROF. FEES - COMPUTER SUPPORT	.00	.00	2,400.00	2,400.00	.0
01-600-6740 SMALL TOOLS AND EQUIPMENT	246.99	1,064.04	4,000.00	2,935.96	26.6
01-600-6770 TRAVEL, TRAINING & DEV.	.00	32.38	2,000.00	1,967.62	1.6
01-600-7100 REPAIRS	.00	.00	5,000.00	5,000.00	.0
01-600-7210 REPAIRS - ROADS	.00	2,040.00	3,000.00	960.00	68.0
01-600-7350 REPAIR & MAINTENANCE	1,653.54	11,907.05	50,000.00	38,092.95	23.8
01-600-7750 GAS & OIL - VEHICLES	201.51	6,197.24	26,000.00	19,802.76	23.8
01-600-8150 SUPPLIES - CONSUMABLE	.00	3.28	1,500.00	1,496.72	.2
01-600-8550 SUPPLIES - OFFICE	.00	153.44	1,500.00	1,346.56	10.2
01-600-8950 SUPPLIES - UNIFORMS	.00	.00	1,200.00	1,200.00	.0
01-600-8970 SUPPLIES - SAFETY	.00	816.78	3,000.00	2,183.22	27.2
01-600-8995 SUPPLIES & MATERIALS	643.77	3,563.77	8,000.00	4,436.23	44.6
01-600-9000 UTILITIES - INTERNET	1,379.11	9,915.43	13,300.00	3,384.57	74.6
01-600-9010 UTILITIES - ELECTRICITY	659.03	9,573.64	14,000.00	4,426.36	68.4
01-600-9070 UTILITIES - TELEPHONE	57.23	791.23	1,750.00	958.77	45.2
01-600-9520 CAPITAL OUTLAY - EQUIPMENT	.00	4,019.25	13,000.00	8,980.75	30.9
01-600-9900 INTERDEPARTMENT SUPPORT	(3,400.00)	(27,200.00)	(40,800.00)	(13,600.00)	(66.7)
TOTAL PUBLIC WORKS	62,435.22	348,751.36	630,169.00	281,417.64	55.3

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROPERTY & FACILITIES</u>					
01-700-6210	1,647.75	11,336.53	21,756.00	10,419.47	52.1
01-700-6410	.00	1,666.91	4,400.00	2,733.09	37.9
01-700-6440	.00	17,402.39	32,000.00	14,597.61	54.4
01-700-6565	8,787.50	21,013.58	21,000.00	(13.58)	100.1
01-700-7100	.00	4,769.72	5,500.00	730.28	86.7
01-700-7350	.00	326.40	1,500.00	1,173.60	21.8
01-700-8150	.00	.00	3,075.00	3,075.00	.0
01-700-8550	.00	222.54	500.00	277.46	44.5
01-700-8970	.00	.00	1,500.00	1,500.00	.0
01-700-9010	3,478.68	25,457.82	36,900.00	11,442.18	69.0
01-700-9040	665.06	10,513.60	22,000.00	11,486.40	47.8
01-700-9050	95.54	764.32	1,568.00	803.68	48.7
01-700-9095	191.76	1,810.06	1,677.00	(133.06)	107.9
01-700-9520	.00	.00	35,000.00	35,000.00	.0
TOTAL PROPERTY & FACILITIES	14,866.29	95,283.87	188,376.00	93,092.13	50.6
<u>PARKS AND RECREATION</u>					
01-800-6000	1,924.04	3,893.78	11,999.00	8,105.22	32.5
01-800-6030	147.20	297.88	918.00	620.12	32.5
01-800-6040	.00	.00	55.00	55.00	.0
01-800-6050	19.25	38.94	120.00	81.06	32.5
01-800-6565	.00	1,519.64	38,500.00	36,980.36	4.0
01-800-6740	.00	.00	10,000.00	10,000.00	.0
01-800-6770	115.00	199.70	.00	(199.70)	.0
01-800-7350	.00	.00	500.00	500.00	.0
01-800-8950	.00	1,797.71	10,000.00	8,202.29	18.0
01-800-9050	1,719.64	3,559.82	7,366.00	3,806.18	48.3
01-800-9520	.00	.00	15,000.00	15,000.00	.0
TOTAL PARKS AND RECREATION	3,925.13	11,307.47	94,458.00	83,150.53	12.0
<u>GF ADMN CAPITAL OUTLAY</u>					
01-910-9520	.00	.00	18,000.00	18,000.00	.0
TOTAL GF ADMN CAPITAL OUTLAY	.00	.00	18,000.00	18,000.00	.0
<u>TRANSFERS TO OTHER FUNDS</u>					
01-990-9990	.00	356,500.00	356,500.00	.00	100.0
01-990-9993	.00	23,341.00	23,341.00	.00	100.0
01-990-9998	.00	173,000.00	173,000.00	.00	100.0
TOTAL TRANSFERS TO OTHER FUNDS	.00	552,841.00	552,841.00	.00	100.0

CITY OF WHITTIER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	430,006.31	3,191,028.29	5,472,099.00	2,281,070.71	58.3
NET REVENUE OVER EXPENDITURES	593,739.53	134,209.93	(863,725.00)	(997,934.93)	15.5

CITY OF WHITTIER
 BALANCE SHEET
 AUGUST 31, 2025

PUBLIC WORKS EQUIP FUND

ASSETS

14-000-0100	CASH - COMBINED FUND		450,023.70	
	TOTAL ASSETS			450,023.70

LIABILITIES AND EQUITY

FUND EQUITY

14-000-3000	FUND BALANCE		448,879.90	
	REVENUE OVER EXPENDITURES - YTD	1,143.80		
	BALANCE - CURRENT DATE		450,023.70	
	TOTAL FUND EQUITY			450,023.70
	TOTAL LIABILITIES AND EQUITY			450,023.70

CITY OF WHITTIER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2025

PUBLIC WORKS EQUIP FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
14-360-4902 INVESTMENT INTEREST	.00	1,143.80	.00	(1,143.80)	.0
TOTAL MISCELLANEOUS REVENUE	.00	1,143.80	.00	(1,143.80)	.0
TOTAL FUND REVENUE	.00	1,143.80	.00	(1,143.80)	.0
NET REVENUE OVER EXPENDITURES	.00	1,143.80	.00	(1,143.80)	.0

CITY OF WHITTIER
 BALANCE SHEET
 AUGUST 31, 2025

CRUISE SHIP TAX

ASSETS

20-000-0100	CASH - COMBINED FUND		1,681,593.02	
	TOTAL ASSETS			1,681,593.02

LIABILITIES AND EQUITY

FUND EQUITY

20-000-3000	UNDESIGNATED-FUND BALANCE		1,430,617.81	
	REVENUE OVER EXPENDITURES - YTD	250,975.21		
	BALANCE - CURRENT DATE		1,681,593.02	
	TOTAL FUND EQUITY			1,681,593.02
	TOTAL LIABILITIES AND EQUITY			1,681,593.02

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

CRUISE SHIP TAX

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES - REVENUE</u>					
20-310-4008 CRUISE SHIP TAX	.00	1,156,735.00	1,625,000.00	468,265.00	71.2
TOTAL TAXES - REVENUE	.00	1,156,735.00	1,625,000.00	468,265.00	71.2
<u>INVESTMENT EARNINGS</u>					
20-360-4900 EARNINGS ON INVESTMENT	.00	.00	4,000.00	4,000.00	.0
20-360-4902 INVESTMENT INTEREST	.00	443.76	.00	(443.76)	.0
TOTAL INVESTMENT EARNINGS	.00	443.76	4,000.00	3,556.24	11.1
TOTAL FUND REVENUE	.00	1,157,178.76	1,629,000.00	471,821.24	71.0

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

CRUISE SHIP TAX

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
20-400-6240 MUSEUM SUPPORT - DONATIONS	.00	20,000.00	20,000.00	.00	100.0
20-400-6565 CONTRACTED SERVICES	.00	82,578.53	374,361.18	291,782.65	22.1
20-400-6650 PROF. FEES - LEGAL	.00	1,705.57	.00	(1,705.57)	.0
20-400-9070 UTILITIES - TELEPHONE	56.84	341.10	.00	(341.10)	.0
20-400-9520 CAPITAL EQUIPMENT	.00	18,144.35	.00	(18,144.35)	.0
TOTAL EXPENDITURES	56.84	122,769.55	394,361.18	271,591.63	31.1
<u>TRANSFERS OUT</u>					
20-990-9200 PROJECTS	.00	.00	25,000.00	25,000.00	.0
20-990-9990 TRANSFER TO GENERAL FUND	.00	691,434.00	691,434.00	.00	100.0
20-990-9992 TRANSFER TO HARBOR FUND #51	.00	17,500.00	17,500.00	.00	100.0
20-990-9994 TRANSFER TO OTHER FUNDS	.00	74,500.00	74,500.00	.00	100.0
TOTAL TRANSFERS OUT	.00	783,434.00	808,434.00	25,000.00	96.9
TOTAL FUND EXPENDITURES	56.84	906,203.55	1,202,795.18	296,591.63	75.3
NET REVENUE OVER EXPENDITURES	(56.84)	250,975.21	426,204.82	175,229.61	58.9

CITY OF WHITTIER
BALANCE SHEET
AUGUST 31, 2025

WATER AND WASTEWATER

ASSETS

50-000-0100	CASH - COMBINED FUND	665,969.62	
50-000-1200	ACCT REC - WATER WASTEWATER	99,802.48	
50-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUNT	4,401.12	
50-000-1800	SYSTEMS	12,666,103.20	
50-000-1810	BUILDINGS & FACILITIES	1,579,746.74	
50-000-1820	MACHINERY & EQUIPMENT	126,987.56	
50-000-1830	CONSTRUCTION IN PROGRESS	2,193,806.55	
50-000-1890	ACCUMULATED DEPRECIATION	(8,924,610.08)	
	TOTAL ASSETS		8,412,207.19

LIABILITIES AND EQUITY

LIABILITIES

50-000-2000	ACCOUNTS PAYABLE	5,016.03	
50-000-2050	FEDERAL PAYROLL TAXES PAYABLE	2,665.80	
50-000-2060	ESC TAXES PAYABLE	519.43	
50-000-2075	HEALTH & LIFE INSURANCE PAYABL	2,171.89	
50-000-2080	PERS PAYABLE	16,982.04	
50-000-2090	AFLAC/GUARDIAN INSURANCE LIAB	194.03	
50-000-2095	ACCRUED LEAVE	21,596.47	
50-000-2150	ACCRUED PAYROLL	4,820.12	
50-000-2320	UNEARNED REVENUE	143.15	
	TOTAL LIABILITIES		54,108.96

FUND EQUITY

50-000-3000	RETAINED EARNINGS	(2,026,412.33)	
50-000-3350	NET INVESTMENT CAPITAL ASSETS	10,356,075.48	
	REVENUE OVER EXPENDITURES - YTD	28,435.08	
	BALANCE - CURRENT DATE	8,358,098.23	
	TOTAL FUND EQUITY		8,358,098.23
	TOTAL LIABILITIES AND EQUITY		8,412,207.19

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

WATER AND WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
50-340-4300 WATER SERVICE CHARGES	58,185.33	200,067.25	225,000.00	24,932.75	88.9
50-340-4350 WASTE WATER SERVICE CHARGES	21,618.86	76,693.67	90,000.00	13,306.33	85.2
TOTAL CHARGES FOR SERVICES	79,804.19	276,760.92	315,000.00	38,239.08	87.9
<u>MISCELLANEOUS</u>					
50-360-4006 STATE GRANT REVENUE	.00	10,000.00	.00	(10,000.00)	.0
50-360-4902 INVESTMENT INTEREST	.00	3,465.42	45,000.00	41,534.58	7.7
50-360-4910 MISCELLANEOUS INCOME	172.38	172.38	500.00	327.62	34.5
TOTAL MISCELLANEOUS	172.38	13,637.80	45,500.00	31,862.20	30.0
<u>PROPERTY & SURPLUS SALES</u>					
50-390-4990 TRANSFERS IN	.00	23,341.00	23,341.00	.00	100.0
TOTAL PROPERTY & SURPLUS SALES	.00	23,341.00	23,341.00	.00	100.0
TOTAL FUND REVENUE	79,976.57	313,739.72	383,841.00	70,101.28	81.7

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

WATER AND WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER & WASTE WATER OPERATING</u>					
50-800-6000 SALARIES & WAGES	19,861.80	118,758.81	157,360.00	38,601.19	75.5
50-800-6030 FICA TAXES	288.00	1,756.15	2,807.00	1,050.85	62.6
50-800-6040 WORKER'S COMP.	.00	1,606.37	6,652.00	5,045.63	24.2
50-800-6050 ESC TAXES	553.23	1,565.74	1,549.00	(16.74)	101.1
50-800-6060 HEALTH & LIFE INSURANCE	5,072.50	20,241.88	20,376.00	134.12	99.3
50-800-6070 PERS RETIREMENT	4,823.55	30,666.99	30,417.00	(249.99)	100.8
50-800-6091 UNIFORM ALLOWANCE	.00	.00	800.00	800.00	.0
50-800-6220 BANK SERVICE CHARGES	.00	.00	1,000.00	1,000.00	.0
50-800-6265 DEBT INTEREST EXPENSE	.00	.00	20,193.00	20,193.00	.0
50-800-6270 DEPRECIATION	.00	.00	470,087.00	470,087.00	.0
50-800-6280 DUES & SUBSCRIPTIONS	.00	200.00	500.00	300.00	40.0
50-800-6410 INSURANCE - LIABILITY	.00	4,233.81	7,300.00	3,066.19	58.0
50-800-6440 INSURANCE - PROPERTY	.00	3,506.67	5,500.00	1,993.33	63.8
50-800-6540 LICENSES & PERMITS	.00	805.00	1,200.00	395.00	67.1
50-800-6565 OUTSIDE CONTRACTORS	.00	.00	36,969.00	36,969.00	.0
50-800-6570 PHYSICAL EXAMS	.00	.00	500.00	500.00	.0
50-800-6580 POSTAGE	.00	.00	1,300.00	1,300.00	.0
50-800-6635 PROF. FEES - COMPUTER SUPPORT	.00	.00	1,200.00	1,200.00	.0
50-800-6740 SMALL TOOLS	.00	.00	2,000.00	2,000.00	.0
50-800-6750 TESTING WATER/SEWER	935.00	8,815.00	15,000.00	6,185.00	58.8
50-800-6770 TRAVEL, TRAINING & DEV.	.00	131.00	5,000.00	4,869.00	2.6
50-800-7100 REPAIRS - BUILDING	.00	.00	10,000.00	10,000.00	.0
50-800-7350 REPAIRS - EQUIPMENT	.00	12,567.72	5,000.00	(7,567.72)	251.4
50-800-7650 REPAIRS - SYSTEM	.00	2,001.75	5,000.00	2,998.25	40.0
50-800-7750 GAS & OIL - VEHICLES	583.97	4,029.96	4,700.00	670.04	85.7
50-800-8550 SUPPLIES - OFFICE	.00	.00	500.00	500.00	.0
50-800-8950 UNIFORMS	.00	.00	500.00	500.00	.0
50-800-8970 SUPPLIES - SAFETY	.00	658.71	1,500.00	841.29	43.9
50-800-8995 SUPPLIES & MATERIALS	.00	92.73	4,000.00	3,907.27	2.3
50-800-9000 UTILITIES -INTERNET	1,379.11	10,500.97	12,600.00	2,099.03	83.3
50-800-9010 UTILITIES - ELECTRICITY	3,507.47	24,620.07	31,000.00	6,379.93	79.4
50-800-9040 UTILITIES - HEATING FUEL	172.61	1,035.37	3,000.00	1,964.63	34.5
50-800-9070 UTILITIES - TELEPHONE	133.95	1,459.94	1,000.00	(459.94)	146.0
50-800-9575 BOND PRINCIPAL	.00	.00	32,222.00	32,222.00	.0
50-800-9900 TRANSFER OUT TO GF	.00	36,050.00	36,050.00	.00	100.0
TOTAL WATER & WASTE WATER OPERATING	37,311.19	285,304.64	934,782.00	649,477.36	30.5
TOTAL FUND EXPENDITURES	37,311.19	285,304.64	934,782.00	649,477.36	30.5
NET REVENUE OVER EXPENDITURES	42,665.38	28,435.08	(550,941.00)	(579,376.08)	5.2

CITY OF WHITTIER
BALANCE SHEET
AUGUST 31, 2025

SMALL BOAT HARBOR

ASSETS

51-000-0100	CASH - COMBINED FUND	1,144,395.54	
51-000-0110	2017 HARBOR BOND RESERVE	159,025.00	
51-000-0120	2025 HARBOR BOND RESERVE	315,563.82	
51-000-1090	PETTY CASH	350.00	
51-000-1200	ACCOUNTS RECEIVABLE - CASELLE	2,024.83	
51-000-1201	ACCTS REC FROM HARBOR	(91,310.36)	
51-000-1230	ACCOUNTS RECEIVABLE - LEASES	(23,027.85)	
51-000-1240	GASB 87 LEASE RECEIVABLE	2,740,646.26	
51-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUNT	(5,551.25)	
51-000-1399	CASH CLEARING	1,314.55	
51-000-1720	PREPAID INSURANCE	39,193.96	
51-000-1810	BUILDINGS & FACILITIES	24,469,919.16	
51-000-1820	MACHINERY & EQUIPMENT	221,794.71	
51-000-1824	EQUIPMENT - COMPUTER	154,150.47	
51-000-1830	CONSTRUCTION IN PROGRESS	597,717.75	
51-000-1850	CAP ASSETS - ROU	1,106,504.85	
51-000-1890	ACCUMULATED DEPRECIATION	(14,035,170.54)	
51-000-1895	ACCUM AMORTIZATION - ROU	(71,278.82)	
	TOTAL ASSETS		16,726,262.08

LIABILITIES AND EQUITY

LIABILITIES

51-000-2000	ACCOUNTS PAYABLE	39,023.20	
51-000-2050	FEDERAL PAYROLL TAXES PAYABLE	8,516.64	
51-000-2060	ESC TAXES PAYABLE	2,131.64	
51-000-2075	HEALTH & LIFE INSURANCE PAYABL	7,202.83	
51-000-2080	PERS PAYABLE	45,436.81	
51-000-2090	AFLAC/GUARDIAN INSURANCE LIAB	70.28	
51-000-2095	ACCRUED LEAVE	49,169.92	
51-000-2150	ACCRUED PAYROLL	17,595.99	
51-000-2178	ACCRUED INTEREST PAYABLE	12,379.17	
51-000-2180	CURRENT PORT.2017 BOND PREMIUM	8,843.00	
51-000-2182	CURRENT PORT. 2017 HARBOR BOND	85,000.00	
51-000-2186	NET PREMIUM-2017 BOND ISSUANCE	97,273.45	
51-000-2188	L/T PORTION. 2017 HARBOR BOND	1,415,000.00	
51-000-2190	L/T LEASE LIABILITIES	1,072,216.48	
51-000-2320	UNEARNED REVENUE - MOORAGE	221,553.09	
51-000-2700	DEFERRED INFLOW OF RESOURCES	2,600,310.74	
	TOTAL LIABILITIES		5,681,723.24

FUND EQUITY

51-000-3000	RETAINED EARNINGS	(6,337,088.21)	
51-000-3350	NET INVESTMENT CAPITAL ASSETS	16,959,874.49	

REVENUE OVER EXPENDITURES - YTD 421,752.56

BALANCE - CURRENT DATE 11,044,538.84

CITY OF WHITTIER
BALANCE SHEET
AUGUST 31, 2025

SMALL BOAT HARBOR

TOTAL FUND EQUITY	<hr/>	11,044,538.84
TOTAL LIABILITIES AND EQUITY		<hr/> <hr/>

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

SMALL BOAT HARBOR

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
51-340-4251 USER FEES & PERMITS	.00	.00	3,000.00	3,000.00	.0
51-340-4399 MOORAGE - TRANSIENT WINTER	.00	.00	32,000.00	32,000.00	.0
51-340-4401 MOORAGE - PREFERENTIAL	.00	530,640.75	530,000.00	(640.75)	100.1
51-340-4402 MOORAGE - TRANSIENT	.00	273,270.49	525,000.00	251,729.51	52.1
51-340-4403 BOAT LIFT FEES	.00	2,531.91	.00	(2,531.91)	.0
51-340-4404 UTILITY FEES	.00	34,430.14	60,000.00	25,569.86	57.4
51-340-4406 WHARFAGE FEES	.00	5,112.08	5,000.00	(112.08)	102.2
51-340-4407 VESSEL TOW FEES	.00	.00	1,000.00	1,000.00	.0
51-340-4409 WAITING LIST FEES	.00	16,750.00	20,000.00	3,250.00	83.8
51-340-4410 PUMP OUT FEES	.00	900.00	1,000.00	100.00	90.0
51-340-4411 LAUNCH FEES	.00	67,935.00	121,000.00	53,065.00	56.1
51-340-4412 SHOWERS	.00	855.00	3,500.00	2,645.00	24.4
51-340-4413 GRID	.00	869.78	3,000.00	2,130.22	29.0
51-340-4414 VESSEL MAINTENANCE	.00	50.00	1,000.00	950.00	5.0
51-340-4415 DRY STORAGE FEES	.00	2,821.70	5,000.00	2,178.30	56.4
51-340-4416 PARKING - ANNUAL	.00	31,000.00	48,000.00	17,000.00	64.6
51-340-4426 PARKING DAILY	.00	89,607.21	120,000.00	30,392.79	74.7
51-340-4427 KAYAK LAUNCH FEES	.00	.00	2,000.00	2,000.00	.0
51-340-4428 ENVIRONMENTAL FEE	.00	39.75	2,100.00	2,060.25	1.9
51-340-4445 MISC. SERVICES	.00	7,442.37	5,000.00	(2,442.37)	148.9
TOTAL CHARGES FOR SERVICES	.00	1,064,256.18	1,487,600.00	423,343.82	71.5
<u>LEASES INCOME</u>					
51-345-4512 LEASE - ARRC NET OF RR SHARE	9,313.43	74,101.00	59,787.00	(14,314.00)	123.9
51-345-4513 LEASE CREDITS (CONTRA)	.00	(59,664.63)	(53,551.00)	6,113.63	(111.4)
51-345-4515 LEASE - GARBAGE REVENUE	2,280.00	11,400.00	7,500.00	(3,900.00)	152.0
TOTAL LEASES INCOME	11,593.43	25,836.37	13,736.00	(12,100.37)	188.1
<u>OTHER REVENUE</u>					
51-360-4012 FEDERAL GRANT REVENUE	.00	.00	53,500.00	53,500.00	.0
51-360-4416 STORAGE IN LIEU OF LEASE	.00	.00	2,500.00	2,500.00	.0
51-360-4417 FUEL FLOAT INCOME	.00	18,649.40	38,000.00	19,350.60	49.1
51-360-4430 CAMPING	.00	3,170.00	25,000.00	21,830.00	12.7
51-360-4900 INTEREST & LATE FEES ON A/R	.00	2,030.47	82,091.00	80,060.53	2.5
51-360-4902 INVESTMENT INTEREST	.00	4,831.16	45,000.00	40,168.84	10.7
51-360-4910 MISCELLANEOUS INCOME	.00	.00	1,500.00	1,500.00	.0
51-360-4957 AMORTIZATION OF BOND PREMIUM	.00	.00	8,843.00	8,843.00	.0
TOTAL OTHER REVENUE	.00	28,681.03	256,434.00	227,752.97	11.2

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

SMALL BOAT HARBOR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS IN AND OTHER</u>						
51-390-4991	TRANSFER FROM CPV FUND	.00	17,500.00	17,500.00	.00	100.0
51-390-4993	TRANSFER FROM F73 MRRF	.00	611,583.00	611,583.00	.00	100.0
TOTAL TRANSFERS IN AND OTHER		.00	629,083.00	629,083.00	.00	100.0
TOTAL FUND REVENUE		11,593.43	1,747,856.58	2,386,853.00	638,996.42	73.2

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

SMALL BOAT HARBOR

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HARBOR OPERATIONS EXP</u>					
51-800-6000 SALARIES & WAGES	69,506.78	399,403.66	647,897.00	248,493.34	61.7
51-800-6030 FICA TAXES	1,811.44	8,299.20	11,549.00	3,249.80	71.9
51-800-6040 WORKER'S COMP.	.00	9,580.37	2,983.00	(6,597.37)	321.2
51-800-6050 ESC TAXES	2,109.40	5,842.70	6,459.00	616.30	90.5
51-800-6060 HEALTH & LIFE INSURANCE	17,547.46	73,647.18	137,114.00	63,466.82	53.7
51-800-6070 PERS RETIREMENT	12,639.90	87,676.95	132,650.00	44,973.05	66.1
51-800-6220 BANK SERVICE CHARGES	13,136.53	63,793.84	40,000.00	(23,793.84)	159.5
51-800-6265 BOND INTEREST EXPENSE	.00	40,137.50	294,587.00	254,449.50	13.6
51-800-6270 DEPRECIATION	.00	.00	920,000.00	920,000.00	.0
51-800-6275 AMORTIZATION EXPENSE	.00	.00	23,760.00	23,760.00	.0
51-800-6280 DUES & SUBSCRIPTIONS	.00	365.00	250.00	(115.00)	146.0
51-800-6410 INSURANCE - LIABILITY	.00	31,981.46	57,000.00	25,018.54	56.1
51-800-6420 INSURANCE - AUTO	.00	390.03	1,500.00	1,109.97	26.0
51-800-6430 INSURANCE EQUIPMENT	.00	.00	815.00	815.00	.0
51-800-6440 INSURANCE - PROPERTY	.00	34,732.56	65,000.00	30,267.44	53.4
51-800-6565 OUTSIDE CONTRACTORS	473.93	48,650.75	190,000.00	141,349.25	25.6
51-800-6570 PHYSICAL EXAMS	.00	.00	150.00	150.00	.0
51-800-6580 POSTAGE	.00	1,084.02	3,300.00	2,215.98	32.9
51-800-6635 PROF. FEES - COMPUTER SUPPORT	.00	.00	3,000.00	3,000.00	.0
51-800-6650 PROF. FEES - LEGAL	.00	.00	2,000.00	2,000.00	.0
51-800-6700 PUBLICATIONS&SUBS.	.00	.00	200.00	200.00	.0
51-800-6730 EQUIPMENT RENTAL	.00	200.00	5,000.00	4,800.00	4.0
51-800-6740 SMALL TOOLS	.00	426.27	2,500.00	2,073.73	17.1
51-800-6770 TRAVEL, TRAINING & DEV.	.00	306.46	6,000.00	5,693.54	5.1
51-800-6780 WASTE DISPOSAL - EVOS	.00	.00	500.00	500.00	.0
51-800-7100 REPAIRS - BUILDINGS	.00	297.25	5,000.00	4,702.75	6.0
51-800-7350 REPAIRS - EQUIPMENT	.00	236.50	3,500.00	3,263.50	6.8
51-800-7400 REPAIRS - VEHICLES	.00	49.99	1,000.00	950.01	5.0
51-800-7500 PARKING LOT MAINTENANCE	.00	.00	500.00	500.00	.0
51-800-7610 REPAIRS - UTILITIES	.00	.00	5,000.00	5,000.00	.0
51-800-7750 GAS & OIL - VEHICLES	327.23	2,355.32	5,000.00	2,644.68	47.1
51-800-7800 REPAIRS - FACILITIES	.00	.00	3,000.00	3,000.00	.0
51-800-7820 REPAIRS - DOCKS	.00	292.50	10,000.00	9,707.50	2.9
51-800-8150 SUPPLIES - CONSUMABLE	960.13	13,951.54	19,000.00	5,048.46	73.4
51-800-8200 SUPPLIES - PARKING	.00	1,921.07	1,000.00	(921.07)	192.1
51-800-8400 SUPPLIES - FIRE SUPPRESSION	.00	998.85	1,000.00	1.15	99.9
51-800-8550 SUPPLIES - OFFICE	.00	241.49	5,500.00	5,258.51	4.4
51-800-8750 SUPPLIES - PRINTING	.00	1,694.03	.00	(1,694.03)	.0
51-800-8950 SUPPLIES - UNIFORMS	.00	.00	2,500.00	2,500.00	.0
51-800-8970 SUPPLIES - SAFETY	.00	1,060.84	2,500.00	1,439.16	42.4
51-800-9000 UTILITIES - INTERNET	1,952.03	16,137.01	25,200.00	9,062.99	64.0
51-800-9010 UTILITIES - ELECTRICITY	9,266.37	70,365.31	78,000.00	7,634.69	90.2
51-800-9040 UTILITIES - HEATING FUEL	42.78	2,830.92	4,000.00	1,169.08	70.8
51-800-9050 UTILITIES - SOLID WASTE	28,695.07	113,544.23	118,000.00	4,455.77	96.2
51-800-9070 UTILITIES - TELEPHONE	230.11	2,345.92	2,000.00	(345.92)	117.3
51-800-9095 UTILITIES - WATER/WASTEWATER	3,565.24	13,914.40	23,000.00	9,085.60	60.5
51-800-9100 MISCELLANEOUS EXPENSES	.00	2,160.00	.00	(2,160.00)	.0
51-800-9510 SNOW REMOVAL	3,400.00	27,200.00	40,800.00	13,600.00	66.7
51-800-9520 CAPITAL OUTLAY - EQUIPMENT	.00	.00	53,500.00	53,500.00	.0
51-800-9530 CAPTIAL OUTLAY-OFFICE EQUIP	.00	2,945.90	.00	(2,945.90)	.0
TOTAL HARBOR OPERATIONS EXP	165,664.40	1,081,061.02	2,963,214.00	1,882,152.98	36.5

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

SMALL BOAT HARBOR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY - FROM RESERVE</u>						
51-900-9575	BOND PRINCIPAL	.00	80,000.00	191,996.00	111,996.00	41.7
	TOTAL CAPITAL OUTLAY - FROM RESERVE	.00	80,000.00	191,996.00	111,996.00	41.7
<u>TRANSFERS OUT</u>						
51-990-9990	TRANSFER OUT	.00	165,043.00	165,043.00	.00	100.0
	TOTAL TRANSFERS OUT	.00	165,043.00	165,043.00	.00	100.0
	TOTAL FUND EXPENDITURES	165,664.40	1,326,104.02	3,320,253.00	1,994,148.98	39.9
	NET REVENUE OVER EXPENDITURES	(154,070.97)	421,752.56	(933,400.00)	(1,355,152.56)	45.2

CITY OF WHITTIER
 BALANCE SHEET
 AUGUST 31, 2025

DELONG DOCK

ASSETS

53-000-0100	CASH - COMBINED FUND		1,434,822.95	
53-000-1201	ACCTS REC FROM DELONG DOCK		225,345.68	
53-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUNT	(206,703.60)	
53-000-1810	BUILDINGS & FACILITIES		5,554,604.65	
53-000-1820	MACHINERY & EQUIPMENT		4,259.00	
53-000-1890	ACCUMULATED DEPRECIATION	(3,281,643.59)	
	TOTAL ASSETS			<u>3,730,685.09</u>

LIABILITIES AND EQUITY

LIABILITIES

53-000-2000	ACCOUNTS PAYABLE		1,555.81	
53-000-2050	FEDERAL PAYROLL TAXES PAYABLE		1,432.37	
53-000-2060	ESC TAXES PAYABLE		271.18	
53-000-2075	HEALTH & LIFE INSURANCE PAYABL		1,308.10	
53-000-2080	PERS PAYABLE		2,204.23	
53-000-2090	AFLAC/GUARDIAN INSURANCE LIAB		106.82	
53-000-2150	ACCRUED PAYROLL		3,020.69	
	TOTAL LIABILITIES			9,899.20

FUND EQUITY

53-000-3000	RETAINED EARNINGS		3,810,705.75	
	REVENUE OVER EXPENDITURES - YTD	(89,919.86)	
	BALANCE - CURRENT DATE		3,720,785.89	
	TOTAL FUND EQUITY			<u>3,720,785.89</u>
	TOTAL LIABILITIES AND EQUITY			<u>3,730,685.09</u>

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

DELONG DOCK

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
53-341-4251 USER FEES & PERMITS	.00	.00	3,000.00	3,000.00	.0
53-341-4402 MOORAGE - TRANSIENT	.00	2,439.55	5,000.00	2,560.45	48.8
53-341-4404 UTILITY FEES	.00	2,842.76	12,000.00	9,157.24	23.7
53-341-4406 WHARFAGE FEES	(7,893.12)	(7,893.12)	120,000.00	127,893.12	(6.6)
TOTAL CHARGES FOR SERVICES	(7,893.12)	(2,610.81)	140,000.00	142,610.81	(1.9)
<u>SOURCE 360</u>					
53-360-4901 INTEREST ON BANK ACCO	.00	.00	20,000.00	20,000.00	.0
53-360-4902 INVESTMENT INTEREST	.00	3,788.99	.00	(3,788.99)	.0
TOTAL SOURCE 360	.00	3,788.99	20,000.00	16,211.01	18.9
TOTAL FUND REVENUE	(7,893.12)	1,178.18	160,000.00	158,821.82	.7

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

DELONG DOCK

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 801</u>					
53-801-6000 SALARES & WAGES	11,847.44	34,347.37	55,893.00	21,545.63	61.5
53-801-6030 FICA/MEDICARE	227.04	661.08	925.00	263.92	71.5
53-801-6040 WORKER'S COMP.	.00	.00	258.00	258.00	.0
53-801-6050 ESC TAXES	47.84	180.77	559.00	378.23	32.3
53-801-6060 HEALTH & LIFE INSURANCE	3,411.39	5,898.07	11,462.00	5,563.93	51.5
53-801-6070 PERS RETIREMENT	2,410.20	6,977.63	11,889.00	4,911.37	58.7
53-801-6270 DEPRECIATION	.00	.00	554,000.00	554,000.00	.0
53-801-6410 INSURANCE - LIABILITY	.00	5,504.87	11,000.00	5,495.13	50.0
53-801-6440 INSURANCE - PROPERTY	.00	8,190.40	15,700.00	7,509.60	52.2
53-801-6565 OUTSIDE CONTRACTORS	.00	.00	10,000.00	10,000.00	.0
53-801-6730 EQUIPMENT RENTAL	.00	.00	1,000.00	1,000.00	.0
53-801-6740 SMALL TOOLS	.00	.00	1,000.00	1,000.00	.0
53-801-6780 WASTE DISPOSAL - EVOS	.00	5,559.56	8,000.00	2,440.44	69.5
53-801-7350 REPAIRS - EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
53-801-7750 GAS & OIL - VEHICLES	.00	.00	500.00	500.00	.0
53-801-7820 REPAIRS - DOCKS	.00	.00	15,000.00	15,000.00	.0
53-801-8150 SUPPLIES - CONSUMABLE	.00	.00	5,000.00	5,000.00	.0
53-801-8400 SUPPLIES - FIRE SUPPRESSION	.00	40.00	1,000.00	960.00	4.0
53-801-8950 SUPPLIES - UNIFORMS	.00	.00	500.00	500.00	.0
53-801-8970 SUPPLIES - SAFETY	.00	.00	2,000.00	2,000.00	.0
53-801-9010 UTILITIES - ELECTRICITY	1,555.81	9,738.29	10,000.00	261.71	97.4
53-801-9050 UTILITIES - SOLID WASTE	.00	.00	2,000.00	2,000.00	.0
53-801-9095 UTILITIES - WATER/WASTEWATER	.00	.00	1,000.00	1,000.00	.0
53-801-9900 TRANSFER OUT TO GF	.00	14,000.00	14,000.00	.00	100.0
TOTAL DEPARTMENT 801	19,499.72	91,098.04	733,686.00	642,587.96	12.4
<u>CAPITAL OUTLAY</u>					
53-900-9540 CAP EXP EMERGENCY REPAIRS	.00	.00	10,000.00	10,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	10,000.00	10,000.00	.0
TOTAL FUND EXPENDITURES	19,499.72	91,098.04	743,686.00	652,587.96	12.3
NET REVENUE OVER EXPENDITURES	(27,392.84)	(89,919.86)	(583,686.00)	(493,766.14)	(15.4)

CITY OF WHITTIER
 BALANCE SHEET
 AUGUST 31, 2025

GENERAL FUND MRRF

ASSETS

72-000-0100	CASH - COMBINED FUND	942,169.79	
	TOTAL ASSETS		942,169.79

LIABILITIES AND EQUITY

FUND EQUITY

72-000-3000	FUND BALANCE	587,479.91	
72-000-3201	F/B-ASSIGNED STORMDRAIN PROJEC	110,016.59	
72-000-3202	F/B-ASSIGNED PS EQUIPMENT	23,000.00	
	REVENUE OVER EXPENDITURES - YTD	221,673.29	
	BALANCE - CURRENT DATE	942,169.79	
	TOTAL FUND EQUITY		942,169.79
	TOTAL LIABILITIES AND EQUITY		942,169.79

CITY OF WHITTIER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND MRRF

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 390</u>					
72-390-4990 TRANSFERS-IN	.00	247,500.00	247,500.00	.00	100.0
TOTAL SOURCE 390	.00	247,500.00	247,500.00	.00	100.0
TOTAL FUND REVENUE	.00	247,500.00	247,500.00	.00	100.0

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

GENERAL FUND MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 900</u>						
72-900-9200	CAPITAL EXPENDITURES	4,200.00	25,826.71	686,600.00	660,773.29	3.8
	TOTAL DEPARTMENT 900	4,200.00	25,826.71	686,600.00	660,773.29	3.8
	TOTAL FUND EXPENDITURES	4,200.00	25,826.71	686,600.00	660,773.29	3.8
	NET REVENUE OVER EXPENDITURES	(4,200.00)	221,673.29	(439,100.00)	(660,773.29)	50.5

CITY OF WHITTIER
 BALANCE SHEET
 AUGUST 31, 2025

HARBOR MRRF

ASSETS

73-000-0100	CASH - COMBINED FUND		675,079.38	
73-000-1220	ACCOUNTS REC - BUSINESS TAX		(4,024.00)	
	TOTAL ASSETS			<u>671,055.38</u>

LIABILITIES AND EQUITY

FUND EQUITY

73-000-3000	FUND BALANCE		1,214,991.67	
	REVENUE OVER EXPENDITURES - YTD	(543,936.29)		
	BALANCE - CURRENT DATE		<u>671,055.38</u>	
	TOTAL FUND EQUITY			<u>671,055.38</u>
	TOTAL LIABILITIES AND EQUITY			<u>671,055.38</u>

CITY OF WHITTIER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2025

HARBOR MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 340</u>						
73-340-4405	WATER-BORNE PASSENGER FEES	.00	181,568.00	520,000.00	338,432.00	34.9
	TOTAL SOURCE 340	.00	181,568.00	520,000.00	338,432.00	34.9
	TOTAL FUND REVENUE	.00	181,568.00	520,000.00	338,432.00	34.9

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2025

HARBOR MRRF

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-GRANT EXPENDITURES</u>					
73-800-9205 HARBOR RENOVATION	.00	80,504.29	368,400.00	287,895.71	21.9
TOTAL NON-GRANT EXPENDITURES	.00	80,504.29	368,400.00	287,895.71	21.9
<u>WHITTIER SBH RE PHASE II</u>					
73-901-9990 TRANSFERED OUT	.00	645,000.00	645,000.00	.00	100.0
TOTAL WHITTIER SBH RE PHASE II	.00	645,000.00	645,000.00	.00	100.0
TOTAL FUND EXPENDITURES	.00	725,504.29	1,013,400.00	287,895.71	71.6
NET REVENUE OVER EXPENDITURES	.00	(543,936.29)	(493,400.00)	50,536.29	(110.2)

CITY OF WHITTIER
 BALANCE SHEET
 AUGUST 31, 2025

WATER/WASTEWATER MRRF

ASSETS

75-000-0100	CASH - COMBINED FUND		1,077,582.12	
	TOTAL ASSETS			1,077,582.12

LIABILITIES AND EQUITY

FUND EQUITY

75-000-3000	FUND BALANCE		1,369,927.12	
	REVENUE OVER EXPENDITURES - YTD	(292,345.00)		
	BALANCE - CURRENT DATE		1,077,582.12	
	TOTAL FUND EQUITY			1,077,582.12
	TOTAL LIABILITIES AND EQUITY			1,077,582.12

CITY OF WHITTIER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2025

WATER/WASTEWATER MRRF

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>SOURCE 360</u>					
75-360-4000 STATE GRANT FUNDS	.00	.00	75,000.00	75,000.00	.0
TOTAL SOURCE 360	.00	.00	75,000.00	75,000.00	.0
TOTAL FUND REVENUE	.00	.00	75,000.00	75,000.00	.0

CITY OF WHITTIER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2025

WATER/WASTEWATER MRRF

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-GRANT EXPENDITURES</u>					
75-800-9205 CAPITAL OUTLAY - W/WW	.00	292,345.00	.00	(292,345.00)	.0
TOTAL NON-GRANT EXPENDITURES	.00	292,345.00	.00	(292,345.00)	.0
<u>GRANT EXPENDITURES</u>					
75-900-9200 CAPITAL EQUIPMENT	.00	.00	75,000.00	75,000.00	.0
TOTAL GRANT EXPENDITURES	.00	.00	75,000.00	75,000.00	.0
TOTAL FUND EXPENDITURES	.00	292,345.00	75,000.00	(217,345.00)	389.8
NET REVENUE OVER EXPENDITURES	.00	(292,345.00)	.00	292,345.00	.0