CITY OF WHITTIER

COMBINED CASH INVESTMENT

JUNE 30, 2025

COMBINED CASH ACCOUNTS

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	2,154,104.07
20	ALLOCATION TO CRUISE SHIP TAX	1,681,962.94
50	ALLOCATION TO WATER AND WASTEWATER	620,867.39
51	ALLOCATION TO SMALL BOAT HARBOR	677,320.92
53	ALLOCATION TO DELONG DOCK	1,463,460.94
60	ALLOCATION TO MOTOR POOL	174,151.00
62	ALLOCATION TO REVENUE STABILIZATION FUND	34,788.00
73	ALLOCATION TO HARBOR MRRF	614,487.38
75	ALLOCATION TO WATER/WASTEWATER MRRF	1,077,582.12
	TOTAL ALLOCATIONS TO OTHER FUNDS	8,498,724.76
	ZERO PROOF IF ALLOCATIONS BALANCE	8,498,724.76

CITY OF WHITTIER
BALANCE SHEET
JUNE 30, 2025

GENERAL FUND

	ASSETS			
01-000-0100	CASH - COMBINED FUND		2,154,104.07	
01-000-1090	PETTY CASH		250.00	
01-000-1150	ACCRUED INTEREST RECEIVABLE		22,808.16	
01-000-1200	ACCOUNTS RECEIVABLE - GENERAL		145,923.34	
01-000-1201	AR- NOT THRU AR JOURNAL CASELL		16,741.05	
01-000-1210	ACCOUNTS REC PROPERTY TAX REAL		26,077.67	
01-000-1212	ACCOUNTS REC PROPERTY TAX PERS		164,687.38	
01-000-1215	UNAPPLIED PAYMENT - PROP TAX		(3,243.71)	
01-000-1220	ACCOUNTS REC - BUSINESS TAX		19,586.14	
01-000-1230	ACCOUNTS RECEIVABLE - LEASES		33,489.19	
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.		(.04)	
01-000-1720	PREPAID INSURANCE		.06	
01-000-1900	SUSPENSE		65,315.36	
	TOTAL ASSETS			14,933,792.98
	LIABILITIES AND EQUITY			
	LIABILITIES			
01-000-2000	ACCOUNTS PAYABLE		6,154.64	
01-000-2030	WORKER'S COMP PAYABLE		16,741.05	
01-000-2050	FEDERAL PAYROLL TAXES PAYABLE		10,533.34	
01-000-2060	ESC TAXES PAYABLE		3,602.90	
01-000-2075	HEALTH & LIFE INSURANCE PAYABL		(3,167.84)	
01-000-2080	PERS PAYABLE		69,593.93	
01-000-2085	DEFERRED COMP PAYABLE		3,495.17	
01-000-2090	AFLAC/GUARDIAN INSURANCE LIAB		(1,535.64)	
01-000-2310	UNEARNED REVENUE - PROPERTY TA		42,449.69	
01-000-2320	UNEARNED REVENUE - OTHER		1,330.99	
01-000-2700	DEFERRED INFLOW OF RESOURCES		12,257,580.16	
	TOTAL LIABILITIES			12,406,778.39
	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	(605,313.91)		
	BALANCE - CURRENT DATE		2,527,014.59	
	TOTAL FUND EQUITY			2,527,014.59

GENERAL FUND

TOTAL LIABILITIES AND EQUITY	14,933,792.98

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
01-310-4005	FISH TAX	.00	.00	60,000.00	60,000.00	.0
01-310-4006	MOTOR VEHICLE REGISTRATION	310.96	1,322.04	4,000.00	2,677.96	33.1
01-310-4007	LIQUOR TAX	.00	.00	6,500.00	6,500.00	.0
01-310-4008	FUEL TRANSFER EXCISE TAX	48.38	376.99	15,000.00	14,623.01	2.5
01-310-4009	ELEC & TELE CO-OP TAX	.00	.00	8,000.00	8,000.00	.0
01-310-4200	SALES TAX	4,714.98	163,200.29	685,435.00	522,234.71	23.8
01-310-4201	PROPERTY TAX - REAL	(12.26)	2,155.11	528,000.00	525,844.89	.4
01-310-4202	PROPERTY TAX - PERSONAL	13.40	(7,797.73)	320,000.00	327,797.73	(2.4)
01-310-4205	BUSINESS TRANSPORTATION TAX	.00	9,556.93	.00	(9,556.93)	.0
	TOTAL TAXES	5,075.46	168,813.63	1,626,935.00	1,458,121.37	10.4
	LICENSES & PERMITS					
01-320-4250	BUSINESS LICENSES	207.50	2,712.50	5,500.00	2,787.50	49.3
01-320-4251	USER FEES & PERMITS	175.00	4,860.00	1,500.00	(3,360.00)	324.0
01-320-4312	AMBULANCE FEES	6,046.05	25,797.09	7,500.00	(18,297.09)	344.0
	TOTAL LICENSES & PERMITS	6,428.55	33,369.59	14,500.00	(18,869.59)	230.1
	INTERGOVERNMENTAL REVENUE					
01-330-4002	STATE REVENUE SHARING	.00	.00	78,500.00	78,500.00	.0
01-330-4003	STATE PAY-IN-LIEU OF TAXES	.00	.00	55,000.00	55,000.00	.0
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	.00	671.33	387,198.00	386,526.67	.2
	LEASES					
01-345-4515	LEASE INCOME - CITY LAND	5,589.58	162,099.48	319,776.00	157,676.52	50.7
01-345-4517	LEASES - ARRC LAND	1,176.49	7,058.94	.00	(7,058.94)	.0
01-345-4520	LEASE INCOME - CONDOMINIUMS	600.00	3,600.00	13,800.00	10,200.00	26.1
01-345-4525	LAND USE RENT	105.00	14,552.24	14,000.00	(552.24)	103.9
	TOTAL LEASES	7,471.07	187,310.66	347,576.00	160,265.34	53.9
	FINES & CITATIONS					
01-350-4261	PSD FINES & CITATIONS	100.00	100.00	500.00	400.00	20.0
01-350-4262	PSD PARKING TICKETS CIVIL	675.00	997.00	1,000.00	3.00	99.7
	TOTAL FINES & CITATIONS	775.00	1,097.00	1,500.00	403.00	73.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS					
01-360-4099	MISCELLANEOUS REVENUE	100.00	2,526.82	2,500.00	(26.82)	101.1
01-360-4204	INTEREST & PENALTIES	.00	11,978.39	2,000.00	(9,978.39)	598.9
01-360-4900	INTEREST ON BANK ACCOUNTS	.00	22,062.03	.00	(22,062.03)	.0
01-360-4902	INVESTMENT INTEREST	.00	.00	80,000.00	80,000.00	.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	396,522.00	793,044.00	396,522.00	50.0
	TOTAL MISCELLANEOUS	66,187.00	433,089.24	1,290,721.00	857,631.76	33.6
	TRANSFERS & OTHER					
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	85,937.08	1,767,695.45	4,608,374.00	2,840,678.55	38.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMIN					
01-400-6000	SALARIES & WAGES	23,379.75	133,412.12	358,166.00	224,753.88	37.3
01-400-6030	FICA TAXES	589.48	3,082.10	5,110.00	2,027.90	60.3
01-400-6040	WORKER'S COMP.	.00	710.11	1,628.00	917.89	43.6
01-400-6050	ESC TAXES	130.14	1,668.52	3,524.00	1,855.48	47.4
01-400-6060	HEALTH & LIFE INSURANCE	2,755.71	14,082.02	55,185.00	41,102.98	25.5
01-400-6070	PERS RETIREMENT	4,070.05	20,405.86	74,689.00	54,283.14	27.3
01-400-6205	ADVERTISING	.00	92.80	2,500.00	2,407.20	3.7
01-400-6220	BANK SERVICES CHARGES	.00	3,935.72	7,500.00	3,564.28	52.5
01-400-6240	COMMUNITY SUPPORT-DONATIONS	.00	220.85	1,500.00	1,279.15	14.7
01-400-6280	DUES & SUBSCRIPTIONS	.00	2,768.55	7,900.00	5,131.45	35.0
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	3,360.00	14,942.50	163,607.00	148,664.50	9.1
01-400-6570	PHYSICAL EXAMS & BACKGROUND CK	.00	177.00	.00	(177.00)	.0
01-400-6580	POSTAGE	.00	2,290.20	3,700.00	1,409.80	61.9
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	5,000.00	25,273.00	20,273.00	19.8
01-400-6625	PROF. FEES - FINANCIAL SOFTWAR	2,898.00	20,673.00	23,562.00	2,889.00	87.7
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	.00	3,087.00	3,087.00	.0
01-400-6640	PROF. FEES-ENGINEERING	.00	.00	102,000.00	102,000.00	.0
01-400-6650	PROF. FEES - LEGAL	.00	87,885.09	80,000.00	(7,885.09)	109.9
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	5,632.31	20,000.00	14,367.69	28.2
01-400-8150	SUPPLIES - CONSUMABLE	.00	408.67	4,000.00	3,591.33	10.2
01-400-8550	SUPPLIES - OFFICE	.00	2,346.23	6,000.00	3,653.77	39.1
01-400-8750	SUPPLIES - PRINTING	124.02	1,122.56	2,200.00	1,077.44	51.0
01-400-9000	UTILITIES - INTERNET	2,064.95	15,943.43	25,900.00	9,956.57	61.6
01-400-9070	UTILITIES - TELEPHONE	727.53	4,546.90	7,000.00	2,453.10	65.0
01-400-9100	MISCELLANEOUS EXPENSES	.00	.00	500.00	500.00	.0
01-400-9520	CAPITAL OUTLAY - EQUIPMENT	.00	4,019.25	.00	(4,019.25)	.0
01-400-9530	CAPITAL OUTLAY-COMPUTER EQUIP	.00	2,846.00	5,000.00	2,154.00	56.9
	TOTAL ADMIN	40,099.63	412,958.14	1,050,341.00	637,382.86	39.3

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COUNCIL					
01-401-6000	SALARIES & WAGES	6,022.24	32,202.24	69,005.00	36,802.76	46.7
01-401-6030	FICA TAXES	87.32	288.36	987.00	698.64	29.2
01-401-6040	WORKER'S COMP.	.00	.00	314.00	314.00	.0
01-401-6050	ESC TAXES	60.23	313.20	681.00	367.80	46.0
01-401-6060	HEALTH & LIFE INSURANCE	951.40	2,634.81	11,886.00	9,251.19	22.2
01-401-6070	PERS RETIREMENT	1,324.90	2,380.58	15,027.00	12,646.42	15.8
01-401-6240	CITY COUNCIL-COMMUNITY SUPPORT	1,800.00	10,945.48	137,512.00	126,566.52	8.0
01-401-6241	WEBSITE - CODE UPDATES	.00	10,620.58	12,300.00	1,679.42	86.4
01-401-6280	DUES & SUBSCRIPTIONS	.00	701.50	3,000.00	2,298.50	23.4
01-401-6325	FIREWORKS	.00	.00	15,000.00	15,000.00	.0
01-401-6565	OUTSIDE CONTRACTORS	17,000.00	42,500.00	45,440.00	2,940.00	93.5
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	168.00	45,000.00	44,832.00	.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	490.00	1,250.00	760.00	39.2
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	14,500.00	64,750.00	132,300.00	67,550.00	48.9
01-401-9520	CAPITAL OUTLAY - EQUIPMENT	.00	2,546.30	.00	(2,546.30)	.0
	TOTAL COUNCIL	41,746.09	170,541.05	562,302.00	391,760.95	30.3
	ELECTIONS					
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 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC SAFETY					
01-510-6000	SALARIES & WAGES	61,430.45	409,632.27	940,942.00	531,309.73	43.5
01-510-6030	FICA TAXES	1,301.34	8,558.29	14,277.00	5,718.71	59.9
01-510-6040	WORKER'S COMP.	.00	12,998.60	38,921.00	25,922.40	33.4
01-510-6050	ESC TAXES	434.61	5,084.30	9,275.00	4,190.70	54.8
01-510-6060	HEALTH & LIFE INSURANCE	6,568.33	43,746.58	116,313.00	72,566.42	37.6
01-510-6070	PERS RETIREMENT	9,284.95	52,157.21	165,007.00	112,849.79	31.6
01-510-6091	UNIFORM ALLOWANCE	160.00	1,200.00	3,000.00	1,800.00	40.0
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	10,992.75	25,047.98	113,625.00	88,577.02	22.0
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.	.00	340.00	6,000.00	5,660.00	5.7
01-510-7100	BUILDING MAINT.	.00	.00	2,500.00	2,500.00	.0
01-510-7350	REPAIRS - EQUIPMENT	.00	223.99	3,000.00	2,776.01	7.5
01-510-7400	REPAIRS - VEHICLES	443.86	1,385.98	5,000.00	3,614.02	27.7
01-510-7750	GAS & OIL - VEHICLES	2,369.78	9,932.54	17,000.00	7,067.46	58.4
01-510-8020	SUPPLIES - AMMUNITION	.00	(129.40)	.00	129.40	.0
01-510-8150	SUPPLIES - CONSUMABLE	.00	1,704.08	14,000.00	12,295.92	12.2
01-510-8550	SUPPLIES - OFFICE	.00	1,949.77	.00	(1,949.77)	.0
01-510-8950	SUPPLIES - UNIFORMS	.00	1,413.00	4,000.00	2,587.00	35.3
01-510-9000	UTILITIES - INTERNET	1,857.21	15,562.99	28,143.00	12,580.01	55.3
01-510-9070	UTILITIES - TELEPHONE	1,128.26	7,012.14	14,000.00	6,987.86	50.1
01-510-9200	GRANT EXPENDITURES	.00	50,000.00	37,791.00	(12,209.00)	132.3
01-510-9520	CAPITAL OUTLAY - EQUIPMENT	.00	2,546.30	.00	(2,546.30)	.0
	TOTAL PUBLIC SAFETY	95,971.54	671,577.91	1,591,466.00	919,888.09	42.2

GENERAL FUND

FIRE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
01-520-6000	SALARIES & WAGES	12,429.88	55,909.24	100,158.00	44,248.76	55.8
01-520-6030	FICA TAXES	97.65	949.64	1,433.00	483.36	66.3
01-520-6040	WORKERS COMP	.00	3,368.56	5,906.00	2,537.44	57.0
01-520-6050	ESC TAXES	115.35	701.02	988.00	286.98	71.0
01-520-6060	HEALTH & LIFE INSURANCE	1,866.11	8,460.41	16,980.00	8,519.59	49.8
01-520-6070	PERS RETIREMENT	3,003.68	10,091.24	21,820.00	11,728.76	46.3
01-520-6091	UNIFORM ALLOWANCE	40.00	240.00	500.00	260.00	48.0
01-520-6100	VOLUNTEER SUPPORT	49.91	988.84	6,000.00	5,011.16	16.5
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	7,219.31	5,000.00	(2,219.31)	144.4
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	82.08	3,000.00	2,917.92	2.7
01-520-7400	REPAIRS - VEHICLES	.00	73.30	3,000.00	2,926.70	2.4
01-520-7750	GAS & OIL - VEHICLES	.00	.00	1,500.00	1,500.00	.0
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	174.19	1,784.62	3,920.00	2,135.38	45.5
01-520-9070	UTILITIES - TELEPHONE	153.09	1,403.38	4,500.00	3,096.62	31.2
01-520-9520	CAPITAL OUTLAY - EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
	TOTAL FIRE	17,929.86	99,759.56	203,255.00	103,495.44	49.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EMS					
01-530-6000	SALARIES & WAGES	13,732.01	62,475.43	252,401.00	189,925.57	24.8
01-530-6030	FICA TAXES	197.20	1,464.97	7,768.00	6,303.03	18.9
01-530-6040	WORKER'S COMP.	.00	3,368.56	20,410.00	17,041.44	16.5
01-530-6050	ESC TAXES	128.33	979.91	2,497.00	1,517.09	39.2
01-530-6060	HEALTH & LIFE INSURANCE	1,866.07	8,147.78	33,960.00	25,812.22	24.0
01-530-6070	PERS RETIREMENT	3,003.54	10,463.79	40,375.00	29,911.21	25.9
01-530-6091	UNIFORM ALLOWANCE	40.00	240.00	500.00	260.00	48.0
01-530-6100	EMS VOLUNTEER SUPPORT	220.00	2,507.67	4,000.00	1,492.33	62.7
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	.00	216.31	5,000.00	4,783.69	4.3
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	6,312.28	12,000.00	5,687.72	52.6
01-530-6770	TRAVEL, TRAINING & DEV.	.00	79.06	5,000.00	4,920.94	1.6
01-530-7350	REPAIRS - EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
01-530-7400	REPAIRS - VEHICLES	.00	172.99	2,000.00	1,827.01	8.7
01-530-7750	GAS & OIL - VEHICLES	.00	118.77	3,500.00	3,381.23	3.4
01-530-8150	SUPPLIES - CONSUMABLE	3,498.49	8,815.92	12,000.00	3,184.08	73.5
01-530-8550	SUPPLIES - OFFICE	.00	.00	2,000.00	2,000.00	.0
01-530-8650	SUPPLIES AND DRUGS BILLABLE	.00	.00	4,500.00	4,500.00	.0
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	903.18	7,036.95	11,000.00	3,963.05	64.0
01-530-9070	UTILITIES - TELEPHONE	68.98	1,157.23	2,000.00	842.77	57.9
	TOTAL EMS	24,657.80	129,487.29	456,931.00	327,443.71	28.3

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC WORKS					
01-600-6000	SALARIES & WAGES	25,591.67	152,144.79	335,172.00	183,027.21	45.4
01-600-6030	FICA TAXES	371.10	2,732.04	6,178.00	3,445.96	44.2
01-600-6040	WORKER'S COMP.	.00	6,884.16	23,503.00	16,618.84	29.3
01-600-6050	ESC TAXES	182.70	1,931.47	3,306.00	1,374.53	58.4
01-600-6060	HEALTH & LIFE INSURANCE	5,396.15	25,057.49	55,185.00	30,127.51	45.4
01-600-6070	PERS RETIREMENT	5,630.15	27,909.48	68,075.00	40,165.52	41.0
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	.00	817.05	4,000.00	3,182.95	20.4
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	1,815.00	2,040.00	3,000.00	960.00	68.0
01-600-7350	REPAIR & MAINTENANCE	907.70	7,277.64	50,000.00	42,722.36	14.6
01-600-7750	GAS & OIL - VEHICLES	51.61	5,477.41	26,000.00	20,522.59	21.1
01-600-8150	SUPPLIES - CONSUMABLE	.00	3.28	1,500.00	1,496.72	.2
01-600-8550	SUPPLIES - OFFICE	.00	61.84	1,500.00	1,438.16	4.1
01-600-8950	SUPPLIES - UNIFORMS	.00	.00	1,200.00	1,200.00	.0
01-600-8970	SUPPLIES - SAFETY	.00	793.03	3,000.00	2,206.97	26.4
01-600-8995	SUPPLIES & MATERIALS	130.10	2,389.80	8,000.00	5,610.20	29.9
01-600-9000	UTILITIES - INTERNET	1,110.13	7,269.89	13,300.00	6,030.11	54.7
01-600-9010	UTILITIES - ELECTRICITY	645.07	7,630.93	14,000.00	6,369.07	54.5
01-600-9070	UTILITIES - TELEPHONE	57.46	676.62	1,750.00	1,073.38	38.7
01-600-9520	CAPITAL OUTLAY - EQUIPMENT	.00	4,019.25	13,000.00	8,980.75	30.9
01-600-9900	INTERDEPARTMENT SUPPORT	.00	.00	(40,800.00)	(40,800.00)	.0
	TOTAL PUBLIC WORKS	41,888.84	265,299.15	630,169.00	364,869.85	42.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PROPERTY & FACILITIES					
01-700-6210	B.T.I. CONDO FEES	1,647.75	8,041.03	21,756.00	13,714.97	37.0
01-700-6410	INSURANCE - LIABILITY	.00	1,666.91	4,400.00	2,733.09	37.9
01-700-6440	INSURANCE - PROPERTY	.00	17,402.39	32,000.00	14,597.61	54.4
01-700-6565	PROP & FAC-CONTRACTED SERVICES	940.00	11,286.08	21,000.00	9,713.92	53.7
01-700-7100	REPAIRS - BUILDINGS	.00	4,769.72	5,500.00	730.28	86.7
01-700-7350	REPAIRS - EQUIPMENT	.00	326.40	1,500.00	1,173.60	21.8
01-700-8150	SUPPLIES - CONSUMABLE	.00	.00	3,075.00	3,075.00	.0
01-700-8550	JANITORIAL SUPPLIES	.00	158.67	500.00	341.33	31.7
01-700-8970	SUPPLIES - SAFETY	.00	.00	1,500.00	1,500.00	.0
01-700-9010	UTILITIES - ELECTRICITY	3,898.29	14,765.01	36,900.00	22,134.99	40.0
01-700-9040	UTILITIES - HEATING FUEL	1,325.36	8,185.97	22,000.00	13,814.03	37.2
01-700-9050	UTILITIES - SOLID WASTE	95.54	573.24	1,568.00	994.76	36.6
01-700-9095	UTILITIES - WATER/SEWER	91.93	600.31	1,677.00	1,076.69	35.8
	TOTAL PROPERTY & FACILITIES	7,998.87	67,775.73	153,376.00	85,600.27	44.2
	PARKS AND RECREATION					
01-800-6000	SALARIES AND WAGES	670.46	670.46	11,999.00	11,328.54	5.6
01-800-6030	FICA TAXES	51.28	51.28	918.00	866.72	5.6
01-800-6040	WORKER'S COMP	.00	.00	55.00	55.00	.0
01-800-6050	ESC TAX	6.70	6.70	120.00	113.30	5.6
01-800-6565	OUTSIDE CONTRACTORS	.00	250.00	38,500.00	38,250.00	.7
01-800-6740	SMALL TOOLS AND EQUIPMENT	.00	.00	10,000.00	10,000.00	.0
01-800-6770	TRAVEL, TRAINING & DEV.	84.70	84.70	.00	(84.70)	.0
01-800-7350	REPAIRS EQUIPMENT	.00	.00	500.00	500.00	.0
01-800-8950	SUPPLIES AND MATERIALS	730.00	1,441.21	10,000.00	8,558.79	14.4
01-800-9050	UTILITIES - SOLID WASTE	265.18	265.18	7,366.00	7,100.82	3.6
01-800-9520	CAPITAL OUTLAY - EQUIPMENT	.00	.00	15,000.00	15,000.00	.0
	TOTAL PARKS AND RECREATION	1,808.32	2,769.53	94,458.00	91,688.47	2.9
	GF ADMN CAPITAL OUTLAY					
01-910-9520	CAPITAL OUTLAY - EQUIPMENT	.00	.00	18,000.00	18,000.00	.0
	TOTAL GF ADMN CAPITAL OUTLAY	.00	.00	18,000.00	18,000.00	.0
	TRANSFERS TO OTHER FUNDS					
01-990-9990	TRANSFER OUT	.00	356,500.00	356,500.00	.00	100.0
01-990-9993	TRANSFER OUT TO F50 W/S	.00	23,341.00	23,341.00	.00	100.0
01-990-9998	TRANSFER OUT TO F73 GF MRRF	.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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	272,100.95	2,373,009.36	5,315,389.00	2,942,379.64	44.6
NET REVENUE OVER EXPENDITURES	(186,163.87)	(605,313.91)	(707,015.00)	(101,701.09)	(85.6)

CITY OF WHITTIER
BALANCE SHEET
JUNE 30, 2025

CRUISE SHIP TAX

	ASSETS			
20-000-0100	CASH - COMBINED FUND		1,681,962.94	
	TOTAL ASSETS			1,681,962.94
	LIABILITIES AND EQUITY			
	FUND EQUITY			
20-000-3000	UNDESIGNATED-FUND BALANCE		1,430,617.81	
	REVENUE OVER EXPENDITURES - YTD	251,345.13		
	BALANCE - CURRENT DATE		1,681,962.94	
	TOTAL FUND EQUITY			1,681,962.94
	TOTAL LIABILITIES AND EQUITY			1,681,962.94

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

CRUISE SHIP TAX

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES - REVENUE					
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
	INVESTMENT EARNINGS					
20-360-4900	EARNINGS ON INVESTMENT	.00	.00	4,000.00	4,000.00	.0
	TOTAL INVESTMENT EARNINGS	.00	.00	4,000.00	4,000.00	.0
	TOTAL FUND REVENUE	.00	1,156,735.00	1,629,000.00	472,265.00	71.0

CRUISE SHIP TAX

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
20-400-6240	MUSEUM SUPPORT - DONATIONS	.00	20,000.00	20,000.00	.00	100.0
20-400-6565	CONTRACTED SERVICES	25,844.18	82,578.53	374,361.18	291,782.65	22.1
20-400-6650	PROF. FEES - LEGAL	.00	1,005.57	.00	(1,005.57)	.0
20-400-9070	UTILITIES - TELEPHONE	56.84	227.42	.00	(227.42)	.0
20-400-9520	CAPITAL EQUIPMENT	.00	18,144.35	.00	(18,144.35)	.0
	TOTAL EXPENDITURES	25,901.02	121,955.87	394,361.18	272,405.31	30.9
	TRANSFERS OUT					
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	25,901.02	905,389.87	1,202,795.18	297,405.31	75.3
	NET REVENUE OVER EXPENDITURES	(25,901.02)	251,345.13	426,204.82	174,859.69	59.0

CITY OF WHITTIER
BALANCE SHEET
JUNE 30, 2025

WATER AND WASTEWATER

	ASSETS			
50-000-0100	CASH - COMBINED FUND		620,867.39	
50-000-1200	ACCT REC - WATER WASTEWATER		178,290.94	
50-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUNT		(110,016.99)	
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			8,331,175.31
	LIABILITIES AND EQUITY			
	LIABILITIES			
50-000-2000	ACCOUNTS PAYABLE		1,145.54	
50-000-2050	FEDERAL PAYROLL TAXES PAYABLE		1,333.97	
50-000-2060	ESC TAXES PAYABLE		335.73	
50-000-2075	HEALTH & LIFE INSURANCE PAYABL		(189.02)	
50-000-2080	PERS PAYABLE		13,158.41	
50-000-2095	ACCRUED LEAVE		21,596.47	
50-000-2320	UNEARNED REVENUE		143.15	
	TOTAL LIABILITIES			37,524.25
	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	(36,012.09)		
	BALANCE - CURRENT DATE		8,293,651.06	
	TOTAL FUND EQUITY			8,293,651.06
	TOTAL LIABILITIES AND EQUITY			8,331,175.31

WATER AND WASTEWATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
50-340-4300	WATER SERVICE CHARGES	44,705.76	98,334.21	225,000.00	126,665.79	43.7
50-340-4350	WASTE WATER SERVICE CHARGES	9,068.04	41,092.69	90,000.00	48,907.31	45.7
	TOTAL CHARGES FOR SERVICES	53,773.80	139,426.90	315,000.00	175,573.10	44.3
	MISCELLANEOUS					
50-360-4006	STATE GRANT REVENUE	.00	10,000.00	.00	(10,000.00)	.0
50-360-4902	INVESTMENT INTEREST	.00	.00	45,000.00	45,000.00	.0
50-360-4910	MISCELLANEOUS INCOME	.00	.00	500.00	500.00	.0
	TOTAL MISCELLANEOUS	.00	10,000.00	45,500.00	35,500.00	22.0
	PROPERTY & SURPLUS SALES					
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	53,773.80	172,767.90	383,841.00	211,073.10	45.0

WATER AND WASTEWATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER & WASTE WATER OPERATING					
50-800-6000	SALARIES & WAGES	13,121.88	81,043.21	157,360.00	76,316.79	51.5
50-800-6030	FICA TAXES	194.19	1,206.66	2,807.00	1,600.34	43.0
50-800-6040	WORKER'S COMP.	.00	1,606.37	6,652.00	5,045.63	24.2
50-800-6050	ESC TAXES	76.59	945.10	1,549.00	603.90	61.0
50-800-6060	HEALTH & LIFE INSURANCE	2,175.56	12,633.13	20,376.00	7,742.87	62.0
50-800-6070	PERS RETIREMENT	2,767.37	22,627.06	30,417.00	7,789.94	74.4
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	3,190.00	5,765.00	15,000.00	9,235.00	38.4
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	9,686.19	5,000.00	(4,686.19)	193.7
50-800-7650	REPAIRS - SYSTEM	.00	2,001.75	5,000.00	2,998.25	40.0
50-800-7750	GAS & OIL - VEHICLES	810.59	2,716.36	4,700.00	1,983.64	57.8
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	.00	4,000.00	4,000.00	.0
50-800-9000	UTILITIES -INTERNET	1,110.13	7,855.43	12,600.00	4,744.57	62.3
50-800-9010	UTILITIES - ELECTRICITY	3,775.06	13,379.29	31,000.00	17,620.71	43.2
50-800-9040	UTILITIES - HEATING FUEL	95.47	689.21	3,000.00	2,310.79	23.0
50-800-9070	UTILITIES - TELEPHONE	133.97	1,040.04	1,000.00	(40.04)	104.0
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 OPERATIN	27,450.81	208,779.99	934,782.00	726,002.01	22.3
	TOTAL FUND EXPENDITURES	27,450.81	208,779.99	934,782.00	726,002.01	22.3
	NET REVENUE OVER EXPENDITURES	26,322.99	(36,012.09)	(550,941.00)	(514,928.91)	(6.5)

CITY OF WHITTIER
BALANCE SHEET
JUNE 30, 2025

SMALL BOAT HARBOR

	ASSETS			
51-000-0100	CASH - COMBINED FUND		677,320.92	
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		1,561.95	
51-000-1201	ACCTS REC FROM HARBOR		454,808.82	
51-000-1230	ACCOUNTS RECEIVABLE - LEASES		(22,919.08)	
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		4,287.52	
51-000-1720	PREPAID INSURANCE		(.04)	
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			16,768,731.50
	LIABILITIES AND EQUITY			
	LIABILITIES			
51-000-2000	ACCOUNTS PAYABLE		475.82	
51-000-2050	FEDERAL PAYROLL TAXES PAYABLE		4,628.32	
51-000-2060	ESC TAXES PAYABLE		1,090.97	
51-000-2075	HEALTH & LIFE INSURANCE PAYABL		(1,134.13)	
51-000-2080	PERS PAYABLE		38,101.27	
51-000-2090	AFLAC/GUARDIAN INSURANCE LIAB		(495.89)	
51-000-2095	ACCRUED LEAVE		49,169.92	
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			5,604,412.21
	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	541,533.01		
	BALANCE - CURRENT DATE		11,164,319.29	

SMALL BOAT HARBOR

TOTAL FUND EQUITY	11,164,319.29
TOTAL LIABILITIES AND EQUITY	16,768,731.50

SMALL BOAT HARBOR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
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	534,024.70	530,000.00	(4,024.70)	100.8
51-340-4402	MOORAGE - TRANSIENT	(425.38)	207,859.60	525,000.00	317,140.40	39.6
51-340-4403	BOAT LIFT FEES	.00	2,030.09	.00	(2,030.09)	.0
51-340-4404	UTILITY FEES	.00	28,462.97	60,000.00	31,537.03	47.4
51-340-4406	WHARFAGE FEES	.00	4,608.82	5,000.00	391.18	92.2
51-340-4407	VESSEL TOW FEES	.00	.00	1,000.00	1,000.00	.0
51-340-4409	WAITING LIST FEES	.00	16,500.00	20,000.00	3,500.00	82.5
51-340-4410	PUMP OUT FEES	.00	900.00	1,000.00	100.00	90.0
51-340-4411	LAUNCH FEES	.00	63,980.00	121,000.00	57,020.00	52.9
51-340-4412	SHOWERS	.00	495.00	3,500.00	3,005.00	14.1
51-340-4413	GRID	.00	653.72	3,000.00	2,346.28	21.8
51-340-4414	VESSEL MAINTENANCE	.00	.00	1,000.00	1,000.00	.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	26,500.00	48,000.00	21,500.00	55.2
51-340-4426	PARKING DAILY	.00	57,232.27	120,000.00	62,767.73	47.7
51-340-4427	KAYAK LAUNCH FEES	.00	.00	2,000.00	2,000.00	.0
51-340-4428	ENVIRONMENTAL FEE	.00	.00	2,100.00	2,100.00	.0
51-340-4445	MISC. SERVICES	.00	7,292.37	5,000.00	(2,292.37)	145.9
	TOTAL CHARGES FOR SERVICES	(425.38)	953,361.24	1,487,600.00	534,238.76	64.1
	LEASES INCOME					
51-345-4512	LEASE - ARRC NET OF RR SHARE	9,245.69	55,474.14	59,787.00	4,312.86	92.8
51-345-4513	LEASE CREDITS (CONTRA)	.00	(20,798.48)	(53,551.00)	(32,752.52)	(38.8)
51-345-4515	LEASE - GARBAGE REVENUE	2,280.00	6,840.00	7,500.00	660.00	91.2
	TOTAL LEASES INCOME	11,525.69	41,515.66	13,736.00	(27,779.66)	302.2
	OTHER REVENUE					
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	3,901.11	38,000.00	34,098.89	10.3
51-360-4430	CAMPING	.00	1,594.00	25,000.00	23,406.00	6.4
51-360-4900	INTEREST & LATE FEES ON A/R	.00	2,012.15	82,091.00	80,078.85	2.5
51-360-4902	INVESTMENT INTEREST	.00	.00	45,000.00	45,000.00	.0
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	7,507.26	256,434.00	248,926.74	2.9

SMALL BOAT HARBOR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TRANSFERS IN AND OTHER					
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	486,583.00	486,583.00	.00	100.0
	TOTAL TRANSFERS IN AND OTHER	.00	504,083.00	504,083.00	.00	100.0
	TOTAL FUND REVENUE	11,100.31	1,506,467.16	2,261,853.00	755,385.84	66.6

SMALL BOAT HARBOR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	HARBOR OPERATIONS EXP					
51-800-6000	SALARIES & WAGES	47,560.64	278,063.61	647,897.00	369,833.39	42.9
51-800-6030	FICA TAXES	1,318.70	5,119.18	11,549.00	6,429.82	44.3
51-800-6040	WORKER'S COMP.	.00	9,580.37	2,983.00	(6,597.37)	321.2
51-800-6050	ESC TAXES	334.70	3,422.74	6,459.00	3,036.26	53.0
51-800-6060	HEALTH & LIFE INSURANCE	6,584.50	48,432.93	137,114.00	88,681.07	35.3
51-800-6070	PERS RETIREMENT	8,125.36	66,728.69	132,650.00	65,921.31	50.3
51-800-6220	BANK SERVICE CHARGES	.00	28,384.30	40,000.00	11,615.70	71.0
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	.00	23,092.99	65,000.00	41,907.01	35.5
51-800-6570	PHYSICAL EXAMS	.00	.00	150.00	150.00	.0
51-800-6580	POSTAGE	53.05	884.02	3,300.00	2,415.98	26.8
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	236.50	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	401.13	1,507.98	5,000.00	3,492.02	30.2
51-800-7800	REPAIRS - FACILITIES	.00	.00	3,000.00	3,000.00	.0
51-800-7820	REPAIRS - DOCKS	292.50	292.50	10,000.00	9,707.50	2.9
51-800-8150	SUPPLIES - CONSUMABLE	131.38	9,228.82	19,000.00	9,771.18	48.6
51-800-8200	SUPPLIES - PARKING	.00	1,441.00	1,000.00	(441.00)	144.1
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	72.76	1,060.84	2,500.00	1,439.16	42.4
51-800-9000	UTILITIES - INTERNET	1,683.04	12,337.49	25,200.00	12,862.51	49.0
51-800-9010	UTILITIES - ELECTRICITY	7,791.05	49,751.09	78,000.00	28,248.91	63.8
51-800-9040	UTILITIES - HEATING FUEL	347.83	2,348.25	4,000.00	1,651.75	58.7
51-800-9050	UTILITIES - SOLID WASTE	39,721.98	57,263.43	118,000.00	60,736.57	48.5
51-800-9070	UTILITIES - TELEPHONE	230.59	1,885.38	2,000.00	114.62	94.3
51-800-9095	UTILITIES - WATER/WASTEWATER	2,073.11	4,062.25	23,000.00	18,937.75	17.7
51-800-9510	SNOW REMOVAL	.00	.00	40,800.00	40,800.00	.0
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	116,958.82	719,891.15	2,838,214.00	2,118,322.85	25.4

SMALL BOAT HARBOR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL OUTLAY - FROM RESERVE					
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
	TRANSFERS OUT					
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	116,958.82	964,934.15	3,195,253.00	2,230,318.85	30.2
	NET REVENUE OVER EXPENDITURES	(105,858.51)	541,533.01	(933,400.00)	(1,474,933.01)	58.0

CITY OF WHITTIER
BALANCE SHEET
JUNE 30, 2025

DELONG DOCK

	ASSETS			
53-000-0100	CASH - COMBINED FUND		1,463,460.94	
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			3,759,323.08
	LIABILITIES AND EQUITY			
	LIABILITIES			
53-000-2050	FEDERAL PAYROLL TAXES PAYABLE		787.96	
53-000-2060	ESC TAXES PAYABLE		129.79	
53-000-2075	HEALTH & LIFE INSURANCE PAYABL		(315.03)	
53-000-2080	PERS PAYABLE		1,160.17	
	TOTAL LIABILITIES			1,762.89
	FUND EQUITY			
53-000-3000	RETAINED EARNINGS		3,810,705.75	
	REVENUE OVER EXPENDITURES - YTD	(53,145.56)		
	BALANCE - CURRENT DATE		3,757,560.19	
	TOTAL FUND EQUITY			3,757,560.19
	TOTAL LIABILITIES AND EQUITY			3,759,323.08

DELONG DOCK

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
53-341-4251	USER FEES & PERMITS	.00	.00	3,000.00	3,000.00	.0
53-341-4402	MOORAGE - TRANSIENT	.00	72.96	5,000.00	4,927.04	1.5
53-341-4404	UTILITY FEES	.00	.00	12,000.00	12,000.00	.0
53-341-4406	WHARFAGE FEES	.00	.00	120,000.00	120,000.00	.0
	TOTAL CHARGES FOR SERVICES	.00	72.96	140,000.00	139,927.04	.1
	SOURCE 360					
53-360-4901	INTEREST ON BANK ACCO	.00	.00	20,000.00	20,000.00	.0
	TOTAL SOURCE 360	.00	.00	20,000.00	20,000.00	.0
	TOTAL FUND REVENUE	.00	72.96	160,000.00	159,927.04	.1

DELONG DOCK

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 801					
53-801-6000	SALARES & WAGES	8,144.22	14,655.65	55,893.00	41,237.35	26.2
53-801-6030	FICA/MEDICARE	160.49	278.62	925.00	646.38	30.1
53-801-6040	WORKER'S COMP.	.00	.00	258.00	258.00	.0
53-801-6050	ESC TAXES	50.69	86.51	559.00	472.49	15.5
53-801-6060	HEALTH & LIFE INSURANCE	1,149.96	1,149.96	11,462.00	10,312.04	10.0
53-801-6070	PERS RETIREMENT	1,641.19	2,989.59	11,889.00	8,899.41	25.2
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	5,509.57	5,509.57	8,000.00	2,490.43	68.9
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	227.10	813.35	10,000.00	9,186.65	8.1
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	16,883.22	53,218.52	733,686.00	680,467.48	7.3
	CAPITAL OUTLAY					
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	16,883.22	53,218.52	743,686.00	690,467.48	7.2
	NET REVENUE OVER EXPENDITURES	(16,883.22)	(53,145.56)	(583,686.00)	(530,540.44)	(9.1)

CITY OF WHITTIER
BALANCE SHEET
JUNE 30, 2025

MOTOR POOL

ASSETS

60-000-0100	CASH - COMBINED FUND	174,151.00	
60-000-1820	MACHINERY & EQUIPMENT	303,500.00	
60-000-1823	EQUIPMENT - VEHICLES	60,000.00	
60-000-1890	ACCUMULATED DEPRECIATION	(115,219.07)	
	TOTAL ASSETS		422,431.93

LIABILITIES AND EQUITY

FUND EQUITY

60-000-3000	RETAINED EARNINGS	356,800.93	
60-000-3003	RESERVE - HARBOR FUND	65,631.00	
	TOTAL FUND EQUITY		422,431.93
	TOTAL LIABILITIES AND EQUITY		422,431.93

MOTOR POOL

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MOTOR POOL OPERATING					
60-800-6270	DEPRECIATION	.00	.00	28,805.00	28,805.00	.0
	TOTAL MOTOR POOL OPERATING	.00	.00	28,805.00	28,805.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	28,805.00	28,805.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	(28,805.00)	(28,805.00)	.0

CITY OF WHITTIER
BALANCE SHEET
JUNE 30, 2025

REVENUE STABILIZATION FUND

	ASSETS		
62-000-0100	CASH - COMBINED FUND	34,788.00	
	TOTAL ASSETS		34,788.00
	LIABILITIES AND EQUITY		
	FUND EQUITY		
62-000-3000	RETAINED EARNINGS	34,788.00	
	TOTAL FUND EQUITY		34,788.00
	TOTAL LIABILITIES AND EQUITY		34,788.00

REVENUE STABILIZATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
62-800-9520	CAPITAL OUTLAY - EQUIPMENT	.00	.00	85,714.00	85,714.00	.0
	TOTAL DEPARTMENT 800	.00	.00	85,714.00	85,714.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	85,714.00	85,714.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	(85,714.00)	(85,714.00)	.0

CITY OF WHITTIER
BALANCE SHEET
JUNE 30, 2025

HARBOR MRRF

	ASSETS			
73-000-0100	CASH - COMBINED FUND		614,487.38	
	TOTAL ASSETS			614,487.38
	LIABILITIES AND EQUITY			
	FUND EQUITY			
73-000-3000	FUND BALANCE		1,214,991.67	
	REVENUE OVER EXPENDITURES - YTD	(600,504.29)		
	BALANCE - CURRENT DATE		614,487.38	
	TOTAL FUND EQUITY			614,487.38
	TOTAL LIABILITIES AND EQUITY			614,487.38

HARBOR MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	SOURCE 340					
73-340-4405	WATER-BORNE PASSENGER FEES	.00	.00	520,000.00	520,000.00	.0
	TOTAL SOURCE 340	.00	.00	520,000.00	520,000.00	.0
	TOTAL FUND REVENUE	.00	.00	520,000.00	520,000.00	.0

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2025

HARBOR MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	NON-GRANT EXPENDITURES					
73-800-9205	HARBOR RENOVATION	80,504.29	80,504.29	368,400.00	287,895.71	21.9
	TOTAL NON-GRANT EXPENDITURES	80,504.29	80,504.29	368,400.00	287,895.71	21.9
	WHITTIER SBH RE PHASE II					
73-901-9990	TRANSFERED OUT	.00	520,000.00	520,000.00	.00	100.0
	TOTAL WHITTIER SBH RE PHASE II	.00	520,000.00	520,000.00	.00	100.0
	TOTAL FUND EXPENDITURES	80,504.29	600,504.29	888,400.00	287,895.71	67.6
	NET REVENUE OVER EXPENDITURES	(80,504.29)	(600,504.29)	(368,400.00)	232,104.29	(163.0)

CITY OF WHITTIER
BALANCE SHEET
JUNE 30, 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

WATER/WASTEWATER MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	NON-GRANT EXPENDITURES					
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
	TOTAL FUND EXPENDITURES	.00	292,345.00	.00	(292,345.00)	.0
	NET REVENUE OVER EXPENDITURES	.00	(292,345.00)	.00	292,345.00	.0