

CITY OF WHITTIER
BALANCE SHEET
FEBRUARY 28, 2026

GENERAL FUND

ASSETS

| | | | |
|-------------|--------------------------------|---------------|----------------------|
| 01-000-0100 | CASH - COMBINED FUND | 1,672,719.11 | |
| 01-000-1090 | PETTY CASH | 250.00 | |
| 01-000-1150 | ACCRUED INTEREST RECEIVABLE | 734.10 | |
| 01-000-1200 | ACCOUNTS RECEIVABLE - GENERAL | 143,605.36 | |
| 01-000-1201 | AR- NOT THRU AR JOURNAL CASELL | 16,921.37 | |
| 01-000-1210 | ACCOUNTS REC PROPERTY TAX REAL | 88,347.19 | |
| 01-000-1212 | ACCOUNTS REC PROPERTY TAX PERS | 219,744.49 | |
| 01-000-1215 | UNAPPLIED PAYMENT - PROP TAX | (5,348.56) | |
| 01-000-1220 | ACCOUNTS REC - BUSINESS TAX | (4,655.38) | |
| 01-000-1230 | ACCOUNTS RECEIVABLE - LEASES | (70,069.49) | |
| 01-000-1240 | GASB 87 LEASE RECEIVABLE | 12,457,653.02 | |
| 01-000-1251 | GRANTS RECEIVABLE | 122,636.57 | |
| 01-000-1299 | ALLOWANCE FOR DOUBTFUL ACCOUN | (191,608.34) | |
| 01-000-1700 | PREPAID EXPENSES | 11,901.25 | |
| 01-000-1710 | PREPAID WORKER'S COMP. | 110,091.53 | |
| 01-000-1720 | PREPAID INSURANCE | 339,662.94 | |
| 01-000-1900 | SUSPENSE | (25,120.52) | |
| | TOTAL ASSETS | | <u>14,887,464.64</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-------------|--------------------------------|---------------|---------------|
| 01-000-2000 | ACCOUNTS PAYABLE | 12,652.28 | |
| 01-000-2002 | AP NOT THROUGH JOURNAL | 241,024.00 | |
| 01-000-2010 | ACCRUED WAGES PAYABLE | (58,244.50) | |
| 01-000-2030 | WORKER'S COMP PAYABLE | 16,741.05 | |
| 01-000-2050 | FEDERAL PAYROLL TAXES PAYABLE | 156.25 | |
| 01-000-2060 | ESC TAXES PAYABLE | 4,923.67 | |
| 01-000-2075 | HEALTH & LIFE INSURANCE PAYABL | 4,464.15 | |
| 01-000-2080 | PERS PAYABLE | 20,358.01 | |
| 01-000-2090 | AFLAC/GUARDIAN INSURANCE LIAB | (5,069.42) | |
| 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 | | 12,438,366.33 |

FUND EQUITY

| | | | |
|-------------|---------------------------------|---------------|---------------------|
| 01-000-3000 | FUND BALANCE | 2,469,698.83 | |
| 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 | (475,560.93) | |
| | BALANCE - CURRENT DATE | | <u>2,449,098.31</u> |
| | TOTAL FUND EQUITY | | 2,449,098.31 |

CITY OF WHITTIER
BALANCE SHEET
FEBRUARY 28, 2026

GENERAL FUND

TOTAL LIABILITIES AND EQUITY

14,887,464.64

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|------------------|------------------|---------------------|---------------------|-------------|
| <u>TAXES</u> | | | | | |
| 01-310-4005 FISH TAX | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 01-310-4006 MOTOR VEHICLE REGISTRATION | .00 | .00 | 4,250.00 | 4,250.00 | .0 |
| 01-310-4007 LIQUOR TAX | 3,750.00 | 3,750.00 | 6,500.00 | 2,750.00 | 57.7 |
| 01-310-4008 FUEL TRANSFER EXCISE TAX | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 01-310-4009 ELEC & TELE CO-OP TAX | .00 | .00 | 8,500.00 | 8,500.00 | .0 |
| 01-310-4200 SALES TAX | 37,799.57 | 40,896.38 | 722,571.00 | 681,674.62 | 5.7 |
| 01-310-4201 PROPERTY TAX - REAL | 46.32 | 167.40 | 528,000.00 | 527,832.60 | .0 |
| 01-310-4202 PROPERTY TAX - PERSONAL | 4.97 | 13.60 | 328,000.00 | 327,986.40 | .0 |
| 01-310-4205 BUSINESS TRANSPORTATION TAX | .01 | .01 | .00 | (.01) | .0 |
| 01-310-4206 GROUND-BASED PASSENGER FEE | .00 | .00 | 975,000.00 | 975,000.00 | .0 |
| TOTAL TAXES | 41,600.87 | 44,827.39 | 2,597,821.00 | 2,552,993.61 | 1.7 |
| <u>LICENSES & PERMITS</u> | | | | | |
| 01-320-4250 BUSINESS LICENSES | 630.00 | 1,835.00 | 5,740.00 | 3,905.00 | 32.0 |
| 01-320-4251 USER FEES & PERMITS | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 01-320-4312 AMBULANCE FEES | 1,149.01 | 10,865.92 | 67,688.00 | 56,822.08 | 16.1 |
| TOTAL LICENSES & PERMITS | 1,779.01 | 12,700.92 | 74,928.00 | 62,227.08 | 17.0 |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | | |
| 01-330-4002 STATE REVENUE SHARING | .00 | .00 | 80,000.00 | 80,000.00 | .0 |
| 01-330-4003 STATE PAY-IN-LIEU OF TAXES | .00 | .00 | 55,000.00 | 55,000.00 | .0 |
| 01-330-4012 FEDERAL GRANT FUNDS | .00 | .00 | 81,600.00 | 81,600.00 | .0 |
| 01-330-4025 NAT'L FOREST SERVICE RECEIPTS | .00 | .00 | 28,000.00 | 28,000.00 | .0 |
| TOTAL INTERGOVERNMENTAL REVENUE | .00 | .00 | 244,600.00 | 244,600.00 | .0 |
| <u>LEASES</u> | | | | | |
| 01-345-4515 LEASE INCOME - CITY LAND | 5,589.58 | 13,459.16 | 315,778.00 | 302,318.84 | 4.3 |
| 01-345-4517 LEASES - ARRC LAND | 1,176.49 | 2,352.98 | .00 | (2,352.98) | .0 |
| 01-345-4520 LEASE INCOME - CONDOMINIUMS | 1,750.00 | 3,500.00 | 13,800.00 | 10,300.00 | 25.4 |
| 01-345-4525 LAND USE RENT | 105.00 | 210.00 | 14,350.00 | 14,140.00 | 1.5 |
| TOTAL LEASES | 8,621.07 | 19,522.14 | 343,928.00 | 324,405.86 | 5.7 |
| <u>FINES & CITATIONS</u> | | | | | |
| 01-350-4261 PSD FINES & CITATIONS | .00 | .00 | 500.00 | 500.00 | .0 |
| 01-350-4262 PSD PARKING TICKETS CIVIL | .00 | .00 | 1,025.00 | 1,025.00 | .0 |
| TOTAL FINES & CITATIONS | .00 | .00 | 1,525.00 | 1,525.00 | .0 |

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------------------------------------|---------------|------------|--------------|--------------|------|
| <u>MISCELLANEOUS</u> | | | | | |
| 01-360-4099 MISCELLANEOUS REVENUE | 130.00 | 233.40 | 2,500.00 | 2,266.60 | 9.3 |
| 01-360-4204 INTEREST & PENALTIES | 1,270.66 | 1,572.28 | 2,050.00 | 477.72 | 76.7 |
| 01-360-4271 DONATIONS - EMS/FIRE/POL | 20.00 | 20.00 | .00 | (20.00) | .0 |
| 01-360-4900 INTEREST ON BANK ACCOUNTS | .00 | 8,666.73 | .00 | (8,666.73) | .0 |
| 01-360-4902 INVESTMENT INTEREST | .00 | .00 | 81,600.00 | 81,600.00 | .0 |
| 01-360-4903 LEASE INTEREST REVENUE | .00 | .00 | 370,188.00 | 370,188.00 | .0 |
| 01-360-4915 GIRDWOOD-POLICE CONTRACT | 74,103.13 | 148,206.26 | 889,238.00 | 741,031.74 | 16.7 |
| TOTAL MISCELLANEOUS | 75,523.79 | 158,698.67 | 1,345,576.00 | 1,186,877.33 | 11.8 |
| | | | | | |
| TOTAL FUND REVENUE | 127,524.74 | 235,749.12 | 4,608,378.00 | 4,372,628.88 | 5.1 |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|-------------------|---------------------|---------------------|-------------|
| <u>ADMIN</u> | | | | | |
| 01-400-6000 SALARIES & WAGES | 24,701.51 | 37,749.77 | 451,930.00 | 414,180.23 | 8.4 |
| 01-400-6030 FICA TAXES | 976.04 | 1,270.38 | 5,202.00 | 3,931.62 | 24.4 |
| 01-400-6040 WORKER'S COMP. | .00 | .00 | 1,657.00 | 1,657.00 | .0 |
| 01-400-6050 ESC TAXES | 174.52 | 305.02 | 3,588.00 | 3,282.98 | 8.5 |
| 01-400-6060 HEALTH & LIFE INSURANCE | 3,504.09 | 7,181.19 | 79,545.00 | 72,363.81 | 9.0 |
| 01-400-6070 PERS RETIREMENT | 5,093.80 | 6,710.66 | 76,094.00 | 69,383.34 | 8.8 |
| 01-400-6205 ADVERTISING | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 01-400-6220 BANK SERVICES CHARGES | .00 | 749.28 | 7,500.00 | 6,750.72 | 10.0 |
| 01-400-6240 COMMUNITY SUPPORT-DONATIONS | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 01-400-6280 DUES & SUBSCRIPTIONS | 256.67 | 1,295.05 | 8,058.00 | 6,762.95 | 16.1 |
| 01-400-6410 INSURANCE - LIABILITY | .00 | 575.00 | 27,143.00 | 26,568.00 | 2.1 |
| 01-400-6440 INSURANCE - PROPERTY | .00 | .00 | 800.00 | 800.00 | .0 |
| 01-400-6540 LICENSES & PERMITS | (105.00) | (105.00) | 200.00 | 305.00 | (52.5) |
| 01-400-6565 OUTSIDE CONTRACTORS | 6,869.75 | 15,286.32 | 122,900.00 | 107,613.68 | 12.4 |
| 01-400-6580 POSTAGE | 500.00 | 1,000.00 | 3,774.00 | 2,774.00 | 26.5 |
| 01-400-6610 PROF. FEES - ACCOUNTING | .00 | .00 | 27,783.00 | 27,783.00 | .0 |
| 01-400-6620 PROF. FEES - APPRAISAL | 3,000.00 | 3,000.00 | 25,523.00 | 22,523.00 | 11.8 |
| 01-400-6625 PROF. FEES - FINANCIAL SOFTWARE | 1,998.00 | 3,996.00 | 25,918.00 | 21,922.00 | 15.4 |
| 01-400-6635 PROF. FEES - COMPUTER SUPPORT | 1,015.00 | 1,522.50 | 1,250.00 | (272.50) | 121.8 |
| 01-400-6636 PROF FEES - WEB SITE SUPPORT | .00 | .00 | 3,241.00 | 3,241.00 | .0 |
| 01-400-6640 PROF. FEES-ENGINEERING | 16,724.40 | 8,641.40 | 102,000.00 | 93,358.60 | 8.5 |
| 01-400-6645 PROF. FEES - GRANT ADM. | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 01-400-6650 PROF. FEES - LEGAL | 16,032.88 | 30,486.64 | 88,000.00 | 57,513.36 | 34.6 |
| 01-400-6700 PUBLICATIONS & SUBSCRIPTIONS | .00 | .00 | 630.00 | 630.00 | .0 |
| 01-400-6735 EQUIPMENT AND FURNISHINGS | 56.78 | 106.17 | 6,000.00 | 5,893.83 | 1.8 |
| 01-400-6770 TRAVEL, TRAINING & DEV. | 32.27 | 3,201.50 | 21,000.00 | 17,798.50 | 15.3 |
| 01-400-8150 SUPPLIES - CONSUMABLE | 146.85 | 1,185.71 | 4,000.00 | 2,814.29 | 29.6 |
| 01-400-8550 SUPPLIES - OFFICE | .00 | .00 | 7,000.00 | 7,000.00 | .0 |
| 01-400-8750 SUPPLIES - PRINTING | .00 | .00 | 2,310.00 | 2,310.00 | .0 |
| 01-400-9000 UTILITIES - INTERNET | 1,574.19 | 3,648.90 | 27,195.00 | 23,546.10 | 13.4 |
| 01-400-9070 UTILITIES - TELEPHONE | 771.11 | 1,499.14 | 7,000.00 | 5,500.86 | 21.4 |
| 01-400-9100 MISCELLANEOUS EXPENSES | .00 | .00 | 500.00 | 500.00 | .0 |
| 01-400-9520 CAPITAL OUTLAY - EQUIPMENT | 330.00 | 330.00 | .00 | (330.00) | .0 |
| 01-400-9530 CAPITAL OUTLAY-COMPUTER EQUIP | .00 | 213.99 | 5,000.00 | 4,786.01 | 4.3 |
| TOTAL ADMIN | 83,652.86 | 129,849.62 | 1,176,741.00 | 1,046,891.38 | 11.0 |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------------|-------------------|-------------------|-------------------|-------------|
| <u>COUNCIL</u> | | | | | |
| 01-401-6000 SALARIES & WAGES | .00 | .00 | 70,730.00 | 70,730.00 | .0 |
| 01-401-6030 FICA TAXES | .00 | .00 | 1,012.00 | 1,012.00 | .0 |
| 01-401-6040 WORKER'S COMP. | .00 | .00 | 322.00 | 322.00 | .0 |
| 01-401-6050 ESC TAXES | .00 | .00 | 698.00 | 698.00 | .0 |
| 01-401-6060 HEALTH & LIFE INSURANCE | .00 | .00 | 16,680.00 | 16,680.00 | .0 |
| 01-401-6070 PERS RETIREMENT | .00 | .00 | 15,403.00 | 15,403.00 | .0 |
| 01-401-6240 CITY COUNCIL-COMMUNITY SUPPORT | (48,000.00) | 122,512.00 | 137,512.00 | 15,000.00 | 89.1 |
| 01-401-6241 WEBSITE - CODE UPDATES | .00 | 11,005.32 | 23,509.00 | 12,503.68 | 46.8 |
| 01-401-6280 DUES & SUBSCRIPTIONS | .00 | 250.00 | 3,150.00 | 2,900.00 | 7.9 |
| 01-401-6325 FIREWORKS | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 01-401-6565 OUTSIDE CONTRACTORS | .00 | 6,800.00 | 63,087.00 | 56,287.00 | 10.8 |
| 01-401-6580 POSTAGE | .00 | .00 | 500.00 | 500.00 | .0 |
| 01-401-6600 PROF. FEES - AUDIT | .00 | .00 | 47,380.00 | 47,380.00 | .0 |
| 01-401-6650 PROF. FEES - LEGAL | 16,427.30 | 17,687.30 | 45,000.00 | 27,312.70 | 39.3 |
| 01-401-6770 TRAVEL, TRAINING & DEV. | .00 | .00 | 14,500.00 | 14,500.00 | .0 |
| 01-401-6800 COUNCIL CHAMBER IMPROV | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 01-401-8550 SUPPLIES - OFFICE | .00 | .00 | 1,300.00 | 1,300.00 | .0 |
| 01-401-9000 UTILITIES - INTERNET | .00 | .00 | 5,880.00 | 5,880.00 | .0 |
| 01-401-9070 UTILITIES - TELEPHONE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 01-401-9100 MISCELLANEOUS EXPENSES | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 01-401-9500 LOBBYIST FEES | 10,500.00 | 21,000.00 | 138,915.00 | 117,915.00 | 15.1 |
| TOTAL COUNCIL | (21,072.70) | 179,254.62 | 657,578.00 | 478,323.38 | 27.3 |
| <u>ELECTIONS</u> | | | | | |
| 01-420-6100 VOLUNTEER SUPPORT | .00 | .00 | 1,600.00 | 1,600.00 | .0 |
| 01-420-8150 SUPPLIES - CONSUMABLE | .00 | .00 | 800.00 | 800.00 | .0 |
| TOTAL ELECTIONS | .00 | .00 | 2,400.00 | 2,400.00 | .0 |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|-------------------|---------------------|---------------------|-------------|
| <u>PUBLIC SAFETY</u> | | | | | |
| 01-510-6000 SALARIES & WAGES | 32,242.34 | 103,404.87 | 955,847.00 | 852,442.13 | 10.8 |
| 01-510-6030 FICA TAXES | 1,244.72 | 2,691.97 | 14,490.00 | 11,798.03 | 18.6 |
| 01-510-6040 WORKER'S COMP. | .00 | .00 | 39,786.00 | 39,786.00 | .0 |
| 01-510-6050 ESC TAXES | 65.66 | 777.75 | 9,422.00 | 8,644.25 | 8.3 |
| 01-510-6060 HEALTH & LIFE INSURANCE | 7,273.08 | 14,905.27 | 170,729.00 | 155,823.73 | 8.7 |
| 01-510-6070 PERS RETIREMENT | 10,731.02 | 17,327.35 | 168,253.00 | 150,925.65 | 10.3 |
| 01-510-6091 UNIFORM ALLOWANCE | 120.00 | 280.00 | 3,150.00 | 2,870.00 | 8.9 |
| 01-510-6280 DUES & SUBSCRIPTIONS | 19.99 | 39.98 | 788.00 | 748.02 | 5.1 |
| 01-510-6410 INSURANCE - LIABILITY | .00 | 460.00 | 37,928.00 | 37,468.00 | 1.2 |
| 01-510-6420 INSURANCE - AUTO | .00 | .00 | 10,080.00 | 10,080.00 | .0 |
| 01-510-6540 LICENSES & PERMITS | .00 | .00 | 105.00 | 105.00 | .0 |
| 01-510-6565 OUTSIDE CONTRACTORS | 18,334.85 | 37,721.40 | 150,500.00 | 112,778.60 | 25.1 |
| 01-510-6570 PHYSICAL EXAMS | .00 | .00 | 1,050.00 | 1,050.00 | .0 |
| 01-510-6580 POSTAGE | .00 | .00 | 210.00 | 210.00 | .0 |
| 01-510-6635 PROF. FEES - COMPUTER SUPPORT | 1,262.08 | 1,769.58 | 525.00 | (1,244.58) | 337.1 |
| 01-510-6700 PUBLICATIONS & SUBSCRIPTIONS | .00 | .00 | 420.00 | 420.00 | .0 |
| 01-510-6735 EQUIPMENT PURCHASE | .00 | 2,101.04 | 5,250.00 | 3,148.96 | 40.0 |
| 01-510-6740 SMALL TOOLS | .00 | .00 | 5,250.00 | 5,250.00 | .0 |
| 01-510-6770 TRAVEL, TRAINING & DEV. | 899.00 | 899.00 | 6,300.00 | 5,401.00 | 14.3 |
| 01-510-7100 BUILDING MAINT. | .00 | .00 | 2,625.00 | 2,625.00 | .0 |
| 01-510-7350 REPAIRS - EQUIPMENT | .00 | .00 | 3,150.00 | 3,150.00 | .0 |
| 01-510-7400 REPAIRS - VEHICLES | 214.90 | 1,380.23 | 5,250.00 | 3,869.77 | 26.3 |
| 01-510-7750 GAS & OIL - VEHICLES | 1,206.39 | 2,640.13 | 17,850.00 | 15,209.87 | 14.8 |
| 01-510-8150 SUPPLIES - CONSUMABLE | 67.36 | 367.34 | 14,700.00 | 14,332.66 | 2.5 |
| 01-510-8950 SUPPLIES - UNIFORMS | .00 | 1,140.00 | 4,200.00 | 3,060.00 | 27.1 |
| 01-510-9000 UTILITIES - INTERNET | 591.99 | 2,300.41 | 29,550.00 | 27,249.59 | 7.8 |
| 01-510-9070 UTILITIES - TELEPHONE | 1,532.82 | 2,676.03 | 14,700.00 | 12,023.97 | 18.2 |
| 01-510-9520 CAPITAL OUTLAY - EQUIPMENT | 330.00 | 330.00 | 11,666.50 | 11,336.50 | 2.8 |
| 01-510-9525 CAPITAL - MOTOR POOL FUNDING | .00 | .00 | 25,750.00 | 25,750.00 | .0 |
| TOTAL PUBLIC SAFETY | 76,136.20 | 193,212.35 | 1,709,524.50 | 1,516,312.15 | 11.3 |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|-----------------|------------------|-------------------|-------------------|-------------|
| <u>FIRE</u> | | | | | |
| 01-520-6000 SALARIES & WAGES | 2,405.02 | 7,890.44 | 102,735.00 | 94,844.56 | 7.7 |
| 01-520-6030 FICA TAXES | 78.95 | 202.86 | 1,470.00 | 1,267.14 | 13.8 |
| 01-520-6040 WORKERS COMP | .00 | .00 | 6,058.00 | 6,058.00 | .0 |
| 01-520-6050 ESC TAXES | (12.50) | 42.48 | 1,014.00 | 971.52 | 4.2 |
| 01-520-6060 HEALTH & LIFE INSURANCE | 1,585.67 | 3,171.34 | 23,829.00 | 20,657.66 | 13.3 |
| 01-520-6070 PERS RETIREMENT | 1,277.64 | 2,387.64 | 22,381.00 | 19,993.36 | 10.7 |
| 01-520-6091 UNIFORM ALLOWANCE | 20.00 | 60.00 | 500.00 | 440.00 | 12.0 |
| 01-520-6100 VOLUNTEER SUPPORT | 176.25 | 176.25 | 6,000.00 | 5,823.75 | 2.9 |
| 01-520-6280 DUES & SUBSCRIPTIONS | .00 | .00 | 600.00 | 600.00 | .0 |
| 01-520-6410 INSURANCE - LIABILITY | .00 | 172.50 | 4,000.00 | 3,827.50 | 4.3 |
| 01-520-6420 INSURANCE - AUTO | .00 | .00 | 3,500.00 | 3,500.00 | .0 |
| 01-520-6540 LICENSES & PERMITS | 25.00 | 25.00 | 100.00 | 75.00 | 25.0 |
| 01-520-6570 PHYSICAL EXAMS | .00 | .00 | 300.00 | 300.00 | .0 |
| 01-520-6580 POSTAGE | .00 | .00 | 500.00 | 500.00 | .0 |
| 01-520-6735 EQUIPMENT PURCHASE | .00 | 4,758.16 | 5,000.00 | 241.84 | 95.2 |
| 01-520-6750 TESTING | 647.03 | 647.03 | 2,500.00 | 1,852.97 | 25.9 |
| 01-520-6770 TRAVEL, TRAINING & DEV. | 151.90 | 151.90 | 8,000.00 | 7,848.10 | 1.9 |
| 01-520-7350 REPAIRS - EQUIPMENT | .00 | .00 | 3,500.00 | 3,500.00 | .0 |
| 01-520-7400 REPAIRS - VEHICLES | 1,821.55 | 2,418.18 | 3,000.00 | 581.82 | 80.6 |
| 01-520-7750 GAS & OIL - VEHICLES | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 01-520-8550 SUPPLIES - OFFICE | .00 | .00 | 1,250.00 | 1,250.00 | .0 |
| 01-520-8950 SUPPLIES - UNIFORMS | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 01-520-8970 SUPPLIES - SAFETY | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 01-520-9000 UTILITIES - INTERNET | 60.12 | 426.46 | 4,116.00 | 3,689.54 | 10.4 |
| 01-520-9070 UTILITIES - TELEPHONE | 348.92 | 523.40 | 4,500.00 | 3,976.60 | 11.6 |
| 01-520-9520 CAPITAL OUTLAY - EQUIPMENT | 330.00 | 330.00 | 5,000.00 | 4,670.00 | 6.6 |
| 01-520-9525 CAPITAL - MOTOR POOL FUNDING | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| TOTAL FIRE | 8,915.55 | 23,383.64 | 222,853.00 | 199,469.36 | 10.5 |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|------------------|------------------|-------------------|-------------------|------------|
| <u>EMS</u> | | | | | |
| 01-530-6000 SALARIES & WAGES | 5,390.57 | 13,022.88 | 285,158.00 | 272,135.12 | 4.6 |
| 01-530-6030 FICA TAXES | 312.92 | 606.63 | 9,848.00 | 9,241.37 | 6.2 |
| 01-530-6040 WORKER'S COMP. | .00 | .00 | 23,456.00 | 23,456.00 | .0 |
| 01-530-6050 ESC TAXES | 6.65 | 83.09 | 2,824.00 | 2,740.91 | 2.9 |
| 01-530-6060 HEALTH & LIFE INSURANCE | 1,585.76 | 3,171.52 | 47,658.00 | 44,486.48 | 6.7 |
| 01-530-6070 PERS RETIREMENT | 1,548.36 | 2,621.67 | 41,867.00 | 39,245.33 | 6.3 |
| 01-530-6091 UNIFORM ALLOWANCE | 20.00 | 60.00 | 1,000.00 | 940.00 | 6.0 |
| 01-530-6100 EMS VOLUNTEER SUPPORT | 283.20 | 283.20 | 4,000.00 | 3,716.80 | 7.1 |
| 01-530-6410 INSURANCE - LIABILITY | .00 | 172.50 | 12,100.00 | 11,927.50 | 1.4 |
| 01-530-6420 INSURANCE - AUTO | .00 | .00 | 4,840.00 | 4,840.00 | .0 |
| 01-530-6490 EMS-INSURANCE CLAIMS-DEDUCTIBL | .00 | .00 | 11,256.00 | 11,256.00 | .0 |
| 01-530-6540 LICENSES & PERMITS | .00 | .00 | 200.00 | 200.00 | .0 |
| 01-530-6565 OUTSIDE CONTRACTORS | .00 | .00 | 24,000.00 | 24,000.00 | .0 |
| 01-530-6570 PHYSICAL EXAMS | .00 | .00 | 400.00 | 400.00 | .0 |
| 01-530-6635 PROF. FEES - COMPUTER SUPPORT | 1,015.00 | 1,522.50 | .00 | (1,522.50) | .0 |
| 01-530-6735 EQUIPMENT PURCHASE | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 01-530-6750 TESTING | .00 | .00 | 350.00 | 350.00 | .0 |
| 01-530-6761 TRAINING - EMS SUPVSG MD | 1,000.00 | 5,000.00 | 12,000.00 | 7,000.00 | 41.7 |
| 01-530-6770 TRAVEL, TRAINING & DEV. | 1,400.00 | 1,440.00 | 5,000.00 | 3,560.00 | 28.8 |
| 01-530-7350 REPAIRS - EQUIPMENT | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 01-530-7400 REPAIRS - VEHICLES | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 01-530-7750 GAS & OIL - VEHICLES | 321.42 | 366.62 | 4,000.00 | 3,633.38 | 9.2 |
| 01-530-8150 SUPPLIES - CONSUMABLE | .00 | 199.50 | 15,000.00 | 14,800.50 | 1.3 |
| 01-530-8550 SUPPLIES - OFFICE | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 01-530-8650 SUPPLIES AND DRUGS BILLABLE | 1,792.49 | 2,009.48 | 5,000.00 | 2,990.52 | 40.2 |
| 01-530-8950 SUPPLIES - UNIFORMS | .00 | 173.39 | 2,500.00 | 2,326.61 | 6.9 |
| 01-530-8970 SUPPLIES - SAFETY | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 01-530-9000 UTILITIES - INTERNET | 538.47 | 669.42 | 12,000.00 | 11,330.58 | 5.6 |
| 01-530-9070 UTILITIES - TELEPHONE | 101.00 | 151.51 | 2,500.00 | 2,348.49 | 6.1 |
| 01-530-9520 CAPITAL OUTLAY - EQUIPMENT | 330.00 | 330.00 | .00 | (330.00) | .0 |
| TOTAL EMS | 15,645.84 | 31,883.91 | 540,457.00 | 508,573.09 | 5.9 |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|------------------|-------------------|-------------------|------------|
| <u>PUBLIC WORKS</u> | | | | | |
| 01-600-6000 SALARIES & WAGES | 16,994.81 | 33,670.51 | 392,169.00 | 358,498.49 | 8.6 |
| 01-600-6030 FICA TAXES | 378.18 | 751.74 | 5,604.00 | 4,852.26 | 13.4 |
| 01-600-6040 WORKER'S COMP. | .00 | .00 | 27,789.00 | 27,789.00 | .0 |
| 01-600-6050 ESC TAXES | 79.08 | 245.84 | 3,865.00 | 3,619.16 | 6.4 |
| 01-600-6060 HEALTH & LIFE INSURANCE | 6,377.26 | 13,069.40 | 97,677.00 | 84,607.60 | 13.4 |
| 01-600-6070 PERS RETIREMENT | 5,738.06 | 8,930.63 | 85,348.00 | 76,417.37 | 10.5 |
| 01-600-6410 INSURANCE - LIABILITY | .00 | 1,022.89 | 15,400.00 | 14,377.11 | 6.6 |
| 01-600-6420 INSURANCE - AUTO | .00 | .00 | 5,225.00 | 5,225.00 | .0 |
| 01-600-6430 INSURANCE EQUIPMENT | .00 | .00 | 4,950.00 | 4,950.00 | .0 |
| 01-600-6440 INSURANCE - PROPERTY | .00 | .00 | 660.00 | 660.00 | .0 |
| 01-600-6540 LICENSES & FEES | .00 | .00 | 250.00 | 250.00 | .0 |
| 01-600-6565 OUTSIDE CONTRACTORS | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 01-600-6570 PHYSICAL EXAMS | .00 | .00 | 800.00 | 800.00 | .0 |
| 01-600-6635 PROF. FEES - COMPUTER SUPPORT | 1,015.00 | 1,015.00 | 2,400.00 | 1,385.00 | 42.3 |
| 01-600-6740 SMALL TOOLS AND EQUIPMENT | 179.55 | 1,350.59 | 5,000.00 | 3,649.41 | 27.0 |
| 01-600-6770 TRAVEL, TRAINING & DEV. | .00 | 50.00 | 2,000.00 | 1,950.00 | 2.5 |
| 01-600-7100 REPAIRS | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 01-600-7210 REPAIRS - ROADS | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 01-600-7350 REPAIR & MAINTENANCE | 136.66 | 1,108.11 | 50,000.00 | 48,891.89 | 2.2 |
| 01-600-7750 GAS & OIL - VEHICLES | 148.16 | 4,215.83 | 28,000.00 | 23,784.17 | 15.1 |
| 01-600-8150 SUPPLIES - CONSUMABLE | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 01-600-8550 SUPPLIES - OFFICE | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 01-600-8950 SUPPLIES - UNIFORMS | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| 01-600-8970 SUPPLIES - SAFETY | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 01-600-8995 SUPPLIES & MATERIALS | 305.85 | 305.85 | 8,000.00 | 7,694.15 | 3.8 |
| 01-600-9000 UTILITIES - INTERNET | 598.59 | 1,349.16 | 13,965.00 | 12,615.84 | 9.7 |
| 01-600-9010 UTILITIES - ELECTRICITY | .00 | 750.70 | 14,000.00 | 13,249.30 | 5.4 |
| 01-600-9070 UTILITIES - TELEPHONE | 57.43 | 114.86 | 1,750.00 | 1,635.14 | 6.6 |
| 01-600-9520 CAPITAL OUTLAY - EQUIPMENT | .00 | .00 | 13,000.00 | 13,000.00 | .0 |
| 01-600-9900 INTERDEPARTMENT SUPPORT | .00 | .00 | (41,616.00) | (41,616.00) | .0 |
| TOTAL PUBLIC WORKS | 32,008.63 | 67,951.11 | 756,436.00 | 688,484.89 | 9.0 |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------------|----------------------|----------------------|----------------------|----------------|
| <u>PROPERTY & FACILITIES</u> | | | | | |
| 01-700-6210 B.T.I. CONDO FEES | 1,812.53 | 3,625.06 | 23,932.00 | 20,306.94 | 15.2 |
| 01-700-6410 INSURANCE - LIABILITY | .00 | .00 | 4,620.00 | 4,620.00 | .0 |
| 01-700-6440 INSURANCE - PROPERTY | .00 | .00 | 35,200.00 | 35,200.00 | .0 |
| 01-700-6565 PROP & FAC-CONTRACTED SERVICES | .00 | 6,978.63 | 66,052.00 | 59,073.37 | 10.6 |
| 01-700-7100 REPAIRS - BUILDINGS | .00 | .00 | 6,050.00 | 6,050.00 | .0 |
| 01-700-7350 REPAIRS - EQUIPMENT | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 01-700-8150 SUPPLIES - CONSUMABLE | 1,400.00 | 1,800.00 | 3,152.00 | 1,352.00 | 57.1 |
| 01-700-8550 JANITORIAL SUPPLIES | .00 | 76.99 | 500.00 | 423.01 | 15.4 |
| 01-700-8970 SUPPLIES - SAFETY | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 01-700-9010 UTILITIES - ELECTRICITY | .00 | 3,982.38 | 37,823.00 | 33,840.62 | 10.5 |
| 01-700-9040 UTILITIES - HEATING FUEL | 5,346.52 | 6,600.56 | 23,100.00 | 16,499.44 | 28.6 |
| 01-700-9050 UTILITIES - SOLID WASTE | 200.62 | 200.62 | 1,638.00 | 1,437.38 | 12.3 |
| 01-700-9095 UTILITIES - WATER/SEWER | 264.10 | 302.33 | 1,757.00 | 1,454.67 | 17.2 |
| 01-700-9520 CAPITAL OUTLAY - EQUIPMENT | .00 | 57,612.00 | 126,851.50 | 69,239.50 | 45.4 |
| TOTAL PROPERTY & FACILITIES | 9,023.77 | 81,178.57 | 333,675.50 | 252,496.93 | 24.3 |
| <u>PARKS AND RECREATION</u> | | | | | |
| 01-800-6000 SALARIES AND WAGES | .00 | .00 | 63,876.00 | 63,876.00 | .0 |
| 01-800-6030 FICA TAXES | .00 | .00 | 911.00 | 911.00 | .0 |
| 01-800-6040 WORKER'S COMP | .00 | .00 | 290.00 | 290.00 | .0 |
| 01-800-6050 ESC TAX | .00 | .00 | 629.00 | 629.00 | .0 |
| 01-800-6060 HEALTH & LIFE INSURANCE | .00 | .00 | 23,829.00 | 23,829.00 | .0 |
| 01-800-6070 PERS RETIREMENT | .00 | .00 | 13,887.00 | 13,887.00 | .0 |
| 01-800-6565 OUTSIDE CONTRACTORS | .00 | 1,050.00 | 42,350.00 | 41,300.00 | 2.5 |
| 01-800-6740 SMALL TOOLS AND EQUIPMENT | .00 | 3,536.98 | 10,000.00 | 6,463.02 | 35.4 |
| 01-800-7350 REPAIRS EQUIPMENT | 9.25 | 9.25 | 500.00 | 490.75 | 1.9 |
| 01-800-8950 SUPPLIES AND MATERIALS | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 01-800-9050 UTILITIES - SOLID WASTE | .00 | .00 | 8,103.00 | 8,103.00 | .0 |
| 01-800-9520 CAPITAL OUTLAY - EQUIPMENT | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| TOTAL PARKS AND RECREATION | 9.25 | 4,596.23 | 189,375.00 | 184,778.77 | 2.4 |
| TOTAL FUND EXPENDITURES | 204,319.40 | 711,310.05 | 5,589,040.00 | 4,877,729.95 | 12.7 |
| NET REVENUE OVER EXPENDITURES | (76,794.66) | (475,560.93) | (980,662.00) | (505,101.07) | (48.5) |

CITY OF WHITTIER
 BALANCE SHEET
 FEBRUARY 28, 2026

CRUISE SHIP TAX

| <u>ASSETS</u> | | | |
|-------------------------------|---------------------------------|--------------|---------------------|
| 20-000-0100 | CASH - COMBINED FUND | | 1,645,599.85 |
| | TOTAL ASSETS | | <u>1,645,599.85</u> |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>LIABILITIES</u> | | | |
| 20-000-2000 | ACCOUNTS PAYABLE | | 11,673.55 |
| | TOTAL LIABILITIES | | 11,673.55 |
| <u>FUND EQUITY</u> | | | |
| 20-000-3000 | UNDESIGNATED-FUND BALANCE | | 1,654,038.30 |
| | REVENUE OVER EXPENDITURES - YTD | (20,112.00) | |
| | BALANCE - CURRENT DATE | | <u>1,633,926.30</u> |
| | TOTAL FUND EQUITY | | <u>1,633,926.30</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>1,645,599.85</u> |

CITY OF WHITTIER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

CRUISE SHIP TAX

| | | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEARNED</u> | <u>PCNT</u> |
|----------------------------|---------------------------|----------------------|-------------------|---------------|-----------------|-------------|
| <u>TAXES - REVENUE</u> | | | | | | |
| 20-310-4008 | CRUISE SHIP TAX | .00 | .00 | 1,625,000.00 | 1,625,000.00 | .0 |
| | TOTAL TAXES - REVENUE | .00 | .00 | 1,625,000.00 | 1,625,000.00 | .0 |
| <u>INVESTMENT EARNINGS</u> | | | | | | |
| 20-360-4900 | EARNINGS ON INVESTMENT | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| | TOTAL INVESTMENT EARNINGS | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| | TOTAL FUND REVENUE | .00 | .00 | 1,627,000.00 | 1,627,000.00 | .0 |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

CRUISE SHIP TAX

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|--|----------------------|---------------------|---------------------|---------------------|---------------|
| <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 | .00 | 89,169.26 | 89,169.26 | .0 |
| 20-400-6650 PROF. FEES - LEGAL | .00 | 112.00 | .00 | (112.00) | .0 |
| | <u>.00</u> | <u>20,112.00</u> | <u>109,169.26</u> | <u>89,057.26</u> | <u>18.4</u> |
| <u>TRANSFERS OUT</u> | | | | | |
| 20-990-9200 PROJECTS | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| | <u>.00</u> | <u>.00</u> | <u>25,000.00</u> | <u>25,000.00</u> | <u>.0</u> |
| | <u>.00</u> | <u>20,112.00</u> | <u>134,169.26</u> | <u>114,057.26</u> | <u>15.0</u> |
| NET REVENUE OVER EXPENDITURES | <u>.00</u> | <u>(20,112.00)</u> | <u>1,492,830.74</u> | <u>1,512,942.74</u> | <u>(1.4)</u> |

CITY OF WHITTIER
BALANCE SHEET
FEBRUARY 28, 2026

WATER AND WASTEWATER

ASSETS

| | | | |
|-------------|--------------------------------|-----------------|--------------|
| 50-000-0100 | CASH - COMBINED FUND | 689,484.22 | |
| 50-000-1200 | ACCT REC - WATER WASTEWATER | 50,920.92 | |
| 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 | (9,276,521.24) | |
| | TOTAL ASSETS | | 8,034,929.07 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-------------|-------------------------------|-------------|-----------|
| 50-000-2000 | ACCOUNTS PAYABLE | 1,138.34 | |
| 50-000-2010 | ACCRUED WAGES PAYABLE | (5,437.90) | |
| 50-000-2060 | ESC TAXES PAYABLE | 798.47 | |
| 50-000-2080 | PERS PAYABLE | 19,177.48 | |
| 50-000-2090 | AFLAC/GUARDIAN INSURANCE LIAB | 18.69 | |
| 50-000-2095 | ACCRUED LEAVE | 21,596.47 | |
| 50-000-2320 | UNEARNED REVENUE | 143.15 | |
| | TOTAL LIABILITIES | | 37,434.70 |

FUND EQUITY

| | | | |
|-------------|---------------------------------|-----------------|--------------|
| 50-000-3000 | RETAINED EARNINGS | (2,355,547.95) | |
| 50-000-3350 | NET INVESTMENT CAPITAL ASSETS | 10,356,075.48 | |
| | REVENUE OVER EXPENDITURES - YTD | (3,033.16) | |
| | BALANCE - CURRENT DATE | 7,997,494.37 | |
| | TOTAL FUND EQUITY | | 7,997,494.37 |
| | TOTAL LIABILITIES AND EQUITY | | 8,034,929.07 |

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

WATER AND WASTEWATER

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEARNED</u> | <u>PCNT</u> |
|---|----------------------|-------------------|-------------------|-------------------|-------------|
| <u>CHARGES FOR SERVICES</u> | | | | | |
| 50-340-4300 WATER SERVICE CHARGES | 9,379.10 | 19,546.83 | 310,000.00 | 290,453.17 | 6.3 |
| 50-340-4350 WASTE WATER SERVICE CHARGES | 7,185.78 | 14,754.17 | 96,000.00 | 81,245.83 | 15.4 |
| TOTAL CHARGES FOR SERVICES | <u>16,564.88</u> | <u>34,301.00</u> | <u>406,000.00</u> | <u>371,699.00</u> | <u>8.5</u> |
| <u>MISCELLANEOUS</u> | | | | | |
| 50-360-4902 INVESTMENT INTEREST | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 50-360-4910 MISCELLANEOUS INCOME | 42.41 | 473.43 | 500.00 | 26.57 | 94.7 |
| TOTAL MISCELLANEOUS | <u>42.41</u> | <u>473.43</u> | <u>30,500.00</u> | <u>30,026.57</u> | <u>1.6</u> |
| <u>PROPERTY & SURPLUS SALES</u> | | | | | |
| 50-390-4990 TRANSFERS IN | .00 | .00 | 23,341.00 | 23,341.00 | .0 |
| TOTAL PROPERTY & SURPLUS SALES | <u>.00</u> | <u>.00</u> | <u>23,341.00</u> | <u>23,341.00</u> | <u>.0</u> |
| TOTAL FUND REVENUE | <u>16,607.29</u> | <u>34,774.43</u> | <u>459,841.00</u> | <u>425,066.57</u> | <u>7.6</u> |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

WATER AND WASTEWATER

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|--------------------|--------------------|----------------------|----------------------|--------------|
| <u>WATER & WASTE WATER OPERATING</u> | | | | | |
| 50-800-6000 SALARIES & WAGES | 8,776.08 | 17,213.82 | 162,793.00 | 145,579.18 | 10.6 |
| 50-800-6030 FICA TAXES | 195.20 | 385.50 | 2,322.00 | 1,936.50 | 16.6 |
| 50-800-6040 WORKER'S COMP. | .00 | .00 | 7,040.00 | 7,040.00 | .0 |
| 50-800-6050 ESC TAXES | 40.89 | 125.26 | 1,601.00 | 1,475.74 | 7.8 |
| 50-800-6060 HEALTH & LIFE INSURANCE | 2,309.47 | 4,732.97 | 33,369.00 | 28,636.03 | 14.2 |
| 50-800-6070 PERS RETIREMENT | 3,246.64 | 5,507.97 | 33,570.00 | 28,062.03 | 16.4 |
| 50-800-6091 UNIFORM ALLOWANCE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 50-800-6220 BANK SERVICE CHARGES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 50-800-6265 DEBT INTEREST EXPENSE | .00 | .00 | 19,399.00 | 19,399.00 | .0 |
| 50-800-6270 DEPRECIATION | .00 | .00 | 470,087.00 | 470,087.00 | .0 |
| 50-800-6280 DUES & SUBSCRIPTIONS | .00 | .00 | 500.00 | 500.00 | .0 |
| 50-800-6410 INSURANCE - LIABILITY | .00 | 345.00 | 8,030.00 | 7,685.00 | 4.3 |
| 50-800-6440 INSURANCE - PROPERTY | .00 | .00 | 6,050.00 | 6,050.00 | .0 |
| 50-800-6540 LICENSES & PERMITS | .00 | 655.00 | 1,200.00 | 545.00 | 54.6 |
| 50-800-6565 OUTSIDE CONTRACTORS | .00 | .00 | 10,000.00 | 10,000.00 | .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 | 507.50 | 1,245.93 | 1,200.00 | (45.93) | 103.8 |
| 50-800-6740 SMALL TOOLS | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 50-800-6750 TESTING WATER/SEWER | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 50-800-6770 TRAVEL, TRAINING & DEV. | .00 | 120.71 | 5,000.00 | 4,879.29 | 2.4 |
| 50-800-7100 REPAIRS - BUILDING | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 50-800-7350 REPAIRS - EQUIPMENT | 795.87 | 795.87 | 5,000.00 | 4,204.13 | 15.9 |
| 50-800-7650 REPAIRS - SYSTEM | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 50-800-7750 GAS & OIL - VEHICLES | 372.46 | 751.78 | 5,000.00 | 4,248.22 | 15.0 |
| 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 | .00 | 1,500.00 | 1,500.00 | .0 |
| 50-800-8995 SUPPLIES & MATERIALS | 13.80 | 13.80 | 5,000.00 | 4,986.20 | .3 |
| 50-800-9000 UTILITIES -INTERNET | 1,106.09 | 1,118.23 | 13,230.00 | 12,111.77 | 8.5 |
| 50-800-9010 UTILITIES - ELECTRICITY | .00 | 4,155.94 | 32,000.00 | 27,844.06 | 13.0 |
| 50-800-9040 UTILITIES - HEATING FUEL | 110.35 | 329.62 | 3,200.00 | 2,870.38 | 10.3 |
| 50-800-9070 UTILITIES - TELEPHONE | 271.46 | 310.19 | 1,000.00 | 689.81 | 31.0 |
| 50-800-9580 CAPITAL OUTLAY - W/WW | .00 | .00 | 33,015.00 | 33,015.00 | .0 |
| TOTAL WATER & WASTE WATER OPERATING | 17,745.81 | 37,807.59 | 888,406.00 | 850,598.41 | 4.3 |
| TOTAL FUND EXPENDITURES | 17,745.81 | 37,807.59 | 888,406.00 | 850,598.41 | 4.3 |
| NET REVENUE OVER EXPENDITURES | (1,138.52) | (3,033.16) | (428,565.00) | (425,531.84) | (.7) |

CITY OF WHITTIER
BALANCE SHEET
FEBRUARY 28, 2026

SMALL BOAT HARBOR

ASSETS

| | | | |
|-------------|--------------------------------|------------------|---------------|
| 51-000-0100 | CASH - COMBINED FUND | 1,302,929.44 | |
| 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 | |
| 51-000-1201 | ACCTS REC FROM HARBOR | 116,697.62 | |
| 51-000-1230 | ACCOUNTS RECEIVABLE - LEASES | (23,650.92) | |
| 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 | 1,416.85 | |
| 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 | (14,933,688.21) | |
| 51-000-1895 | ACCUM AMORTIZATION - ROU | (71,278.82) | |
| | | | |
| | TOTAL ASSETS | | 16,191,740.69 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-------------|---------------------------------|--------------|---------------|
| 51-000-2000 | ACCOUNTS PAYABLE | 4,924.62 | |
| 51-000-2010 | ACCRUED WAGES PAYABLE | (19,796.05) | |
| 51-000-2050 | FEDERAL PAYROLL TAXES PAYABLE | 136.13 | |
| 51-000-2060 | ESC TAXES PAYABLE | 3,696.02 | |
| 51-000-2080 | PERS PAYABLE | 40,437.37 | |
| 51-000-2090 | AFLAC/GUARDIAN INSURANCE LIAB | (342.58) | |
| 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 | |
| 51-000-2183 | CURRENT PORT. 2025 HARBOR BOND | 155,000.00 | |
| 51-000-2186 | NET PREMIUM-2017 BOND ISSUANCE | 97,273.45 | |
| 51-000-2188 | L/T PORTION. 2017 HARBOR BOND | 1,415,000.00 | |
| 51-000-2189 | L/T PORTION. 2025 HARBOR BOND | 4,345,000.00 | |
| 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 | | 10,090,801.36 |

FUND EQUITY

| | | | |
|-------------|---------------------------------|------------------|--------------|
| 51-000-3000 | RETAINED EARNINGS | (11,386,203.98) | |
| 51-000-3350 | NET INVESTMENT CAPITAL ASSETS | 16,959,874.49 | |
| | REVENUE OVER EXPENDITURES - YTD | 527,268.82 | |
| | BALANCE - CURRENT DATE | | 6,100,939.33 |

CITY OF WHITTIER
BALANCE SHEET
FEBRUARY 28, 2026

SMALL BOAT HARBOR

| | | |
|------------------------------|-------|--------------|
| TOTAL FUND EQUITY | <hr/> | 6,100,939.33 |
| TOTAL LIABILITIES AND EQUITY | | <hr/> <hr/> |

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

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 | 3,595.37 | 35,000.00 | 31,404.63 | 10.3 |
| 51-340-4401 MOORAGE - PREFERENTIAL | .00 | 532,002.98 | 550,000.00 | 17,997.02 | 96.7 |
| 51-340-4402 MOORAGE - TRANSIENT | .00 | 106,696.86 | 535,000.00 | 428,303.14 | 19.9 |
| 51-340-4404 UTILITY FEES | .00 | 3,172.55 | 63,000.00 | 59,827.45 | 5.0 |
| 51-340-4406 WHARFAGE FEES | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 51-340-4407 VESSEL TOW FEES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 51-340-4409 WAITING LIST FEES | .00 | 4,100.00 | 20,000.00 | 15,900.00 | 20.5 |
| 51-340-4410 PUMP OUT FEES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 51-340-4411 LAUNCH FEES | .00 | 11,000.00 | 125,000.00 | 114,000.00 | 8.8 |
| 51-340-4412 SHOWERS | .00 | .00 | 3,700.00 | 3,700.00 | .0 |
| 51-340-4413 GRID | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 51-340-4414 VESSEL MAINTENANCE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 51-340-4415 DRY STORAGE FEES | .00 | .00 | 5,300.00 | 5,300.00 | .0 |
| 51-340-4416 PARKING - ANNUAL | .00 | 500.00 | 48,000.00 | 47,500.00 | 1.0 |
| 51-340-4426 PARKING DAILY | .00 | 77.30 | 129,000.00 | 128,922.70 | .1 |
| 51-340-4427 KAYAK LAUNCH FEES | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 51-340-4428 ENVIRONMENTAL FEE | .00 | 47.75 | 2,205.00 | 2,157.25 | 2.2 |
| 51-340-4445 MISC. SERVICES | .00 | 3,150.00 | 5,000.00 | 1,850.00 | 63.0 |
| TOTAL CHARGES FOR SERVICES | .00 | 664,342.81 | 1,537,705.00 | 873,362.19 | 43.2 |
| <u>LEASES INCOME</u> | | | | | |
| 51-345-4512 LEASE - ARRC NET OF RR SHARE | 9,313.43 | 18,626.86 | 59,787.00 | 41,160.14 | 31.2 |
| 51-345-4513 LEASE CREDITS (CONTRA) | .00 | .00 | (55,571.00) | (55,571.00) | .0 |
| 51-345-4515 LEASE - GARBAGE REVENUE | .00 | .00 | 8,750.00 | 8,750.00 | .0 |
| TOTAL LEASES INCOME | 9,313.43 | 18,626.86 | 12,966.00 | (5,660.86) | 143.7 |
| <u>OTHER REVENUE</u> | | | | | |
| 51-360-4416 STORAGE IN LIEU OF LEASE | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 51-360-4417 FUEL FLOAT INCOME | .00 | .00 | 38,000.00 | 38,000.00 | .0 |
| 51-360-4430 CAMPING | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| 51-360-4900 INTEREST & LATE FEES ON A/R | .00 | 80.45 | 87,141.00 | 87,060.55 | .1 |
| 51-360-4902 INVESTMENT INTEREST | .00 | .00 | 40,000.00 | 40,000.00 | .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 | 80.45 | 202,984.00 | 202,903.55 | .0 |
| TOTAL FUND REVENUE | 9,313.43 | 683,050.12 | 1,753,655.00 | 1,070,604.88 | 39.0 |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SMALL BOAT HARBOR

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|-------------------|---------------------|---------------------|------------|
| <u>HARBOR OPERATIONS EXP</u> | | | | | |
| 51-800-6000 SALARIES & WAGES | 31,631.24 | 62,199.45 | 661,689.00 | 599,489.55 | 9.4 |
| 51-800-6030 FICA TAXES | 881.73 | 1,744.79 | 11,858.00 | 10,113.21 | 14.7 |
| 51-800-6040 WORKER'S COMP. | .00 | .00 | 3,047.00 | 3,047.00 | .0 |
| 51-800-6050 ESC TAXES | 145.68 | 451.37 | 6,597.00 | 6,145.63 | 6.8 |
| 51-800-6060 HEALTH & LIFE INSURANCE | 10,421.25 | 21,357.04 | 193,619.00 | 172,261.96 | 11.0 |
| 51-800-6070 PERS RETIREMENT | 10,151.24 | 16,484.72 | 135,296.00 | 118,811.28 | 12.2 |
| 51-800-6220 BANK SERVICE CHARGES | .00 | 8,343.28 | 20,000.00 | 11,656.72 | 41.7 |
| 51-800-6265 BOND INTEREST EXPENSE | .00 | .00 | 306,343.00 | 306,343.00 | .0 |
| 51-800-6270 DEPRECIATION | .00 | .00 | 1,280,000.00 | 1,280,000.00 | .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 | 690.00 | 58,425.00 | 57,735.00 | 1.2 |
| 51-800-6420 INSURANCE - AUTO | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 51-800-6430 INSURANCE EQUIPMENT | .00 | .00 | 815.00 | 815.00 | .0 |
| 51-800-6440 INSURANCE - PROPERTY | .00 | .00 | 72,000.00 | 72,000.00 | .0 |
| 51-800-6565 OUTSIDE CONTRACTORS | 50.65 | 100.78 | 80,000.00 | 79,899.22 | .1 |
| 51-800-6570 PHYSICAL EXAMS | .00 | .00 | 150.00 | 150.00 | .0 |
| 51-800-6580 POSTAGE | 200.00 | 400.00 | 3,500.00 | 3,100.00 | 11.4 |
| 51-800-6635 PROF. FEES - COMPUTER SUPPORT | 1,015.00 | 1,522.50 | 3,200.00 | 1,677.50 | 47.6 |
| 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 | .00 | 2,000.00 | 2,000.00 | .0 |
| 51-800-6740 SMALL TOOLS | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 51-800-6770 TRAVEL, TRAINING & DEV. | 1,292.80 | 987.80 | 6,000.00 | 5,012.20 | 16.5 |
| 51-800-6780 WASTE DISPOSAL - EVOS | .00 | .00 | 500.00 | 500.00 | .0 |
| 51-800-7100 REPAIRS - BUILDINGS | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 51-800-7350 REPAIRS - EQUIPMENT | .00 | 2,075.00 | 3,500.00 | 1,425.00 | 59.3 |
| 51-800-7400 REPAIRS - VEHICLES | 527.87 | 527.87 | 1,000.00 | 472.13 | 52.8 |
| 51-800-7500 PARKING LOT MAINTENANCE | .00 | .00 | 500.00 | 500.00 | .0 |
| 51-800-7610 REPAIRS - UTILITIES | .00 | 3,719.89 | 5,000.00 | 1,280.11 | 74.4 |
| 51-800-7750 GAS & OIL - VEHICLES | 120.88 | 852.50 | 5,000.00 | 4,147.50 | 17.1 |
| 51-800-7800 REPAIRS - FACILITIES | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 51-800-7820 REPAIRS - DOCKS | 285.82 | 285.82 | 5,000.00 | 4,714.18 | 5.7 |
| 51-800-8150 SUPPLIES - CONSUMABLE | 413.12 | 443.09 | 19,475.00 | 19,031.91 | 2.3 |
| 51-800-8200 SUPPLIES - PARKING | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 51-800-8400 SUPPLIES - FIRE SUPPRESSION | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 51-800-8550 SUPPLIES - OFFICE | 1,150.54 | 1,431.53 | 5,500.00 | 4,068.47 | 26.0 |
| 51-800-8950 SUPPLIES - UNIFORMS | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 51-800-8970 SUPPLIES - SAFETY | 61.12 | 61.12 | 2,500.00 | 2,438.88 | 2.4 |
| 51-800-9000 UTILITIES - INTERNET | 868.96 | 3,021.59 | 26,460.00 | 23,438.41 | 11.4 |
| 51-800-9010 UTILITIES - ELECTRICITY | .00 | 9,746.32 | 79,000.00 | 69,253.68 | 12.3 |
| 51-800-9040 UTILITIES - HEATING FUEL | 812.47 | 1,492.07 | 4,000.00 | 2,507.93 | 37.3 |
| 51-800-9050 UTILITIES - SOLID WASTE | 15,368.62 | 15,368.62 | 165,000.00 | 149,631.38 | 9.3 |
| 51-800-9070 UTILITIES - TELEPHONE | 279.61 | 444.65 | 2,000.00 | 1,555.35 | 22.2 |
| 51-800-9095 UTILITIES - WATER/WASTEWATER | 808.59 | 1,334.50 | 24,000.00 | 22,665.50 | 5.6 |
| 51-800-9510 SNOW REMOVAL | .00 | .00 | 41,616.00 | 41,616.00 | .0 |
| 51-800-9520 CAPITAL OUTLAY - EQUIPMENT | 330.00 | 330.00 | 29,667.00 | 29,337.00 | 1.1 |
| TOTAL HARBOR OPERATIONS EXP | 76,817.19 | 155,781.30 | 3,306,967.00 | 3,151,185.70 | 4.7 |

CITY OF WHITTIER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SMALL BOAT HARBOR

| | | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|--------------------------------------|-------------------------------------|----------------------|-------------------|-----------------|-------------------|-------------|
| <u>CAPITAL OUTLAY - FROM RESERVE</u> | | | | | | |
| 51-900-9575 | BOND PRINCIPAL | .00 | .00 | 180,864.00 | 180,864.00 | .0 |
| | TOTAL CAPITAL OUTLAY - FROM RESERVE | .00 | .00 | 180,864.00 | 180,864.00 | .0 |
| | TOTAL FUND EXPENDITURES | 76,817.19 | 155,781.30 | 3,487,831.00 | 3,332,049.70 | 4.5 |
| | NET REVENUE OVER EXPENDITURES | (67,503.76) | 527,268.82 | (1,734,176.00) | (2,261,444.82) | 30.4 |

CITY OF WHITTIER
BALANCE SHEET
FEBRUARY 28, 2026

DELONG DOCK

ASSETS

| | | | |
|-------------|--------------------------------|-----------------|----------------------------|
| 53-000-0100 | CASH - COMBINED FUND | 1,509,012.14 | |
| 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 | (3,837,712.49) | |
| | TOTAL ASSETS | | <u><u>3,248,805.38</u></u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-------------|-------------------------------|--------|--------|
| 53-000-2050 | FEDERAL PAYROLL TAXES PAYABLE | 15.13 | |
| 53-000-2060 | ESC TAXES PAYABLE | 268.17 | |
| | TOTAL LIABILITIES | | 283.30 |

FUND EQUITY

| | | | |
|-------------|---------------------------------|---------------------|----------------------------|
| 53-000-3000 | RETAINED EARNINGS | 3,246,006.37 | |
| | REVENUE OVER EXPENDITURES - YTD | <u>2,515.71</u> | |
| | BALANCE - CURRENT DATE | <u>3,248,522.08</u> | |
| | TOTAL FUND EQUITY | | <u><u>3,248,522.08</u></u> |
| | TOTAL LIABILITIES AND EQUITY | | <u><u>3,248,805.38</u></u> |

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

DELONG DOCK

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEARNED</u> | <u>PCNT</u> |
|-----------------------------------|----------------------|-------------------|---------------|-----------------|-------------|
| <u>CHARGES FOR SERVICES</u> | | | | | |
| 53-341-4251 USER FEES & PERMITS | .00 | 3,000.00 | 3,000.00 | .00 | 100.0 |
| 53-341-4402 MOORAGE - TRANSIENT | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 53-341-4404 UTILITY FEES | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 53-341-4406 WHARFAGE FEES | .00 | .00 | 100,000.00 | 100,000.00 | .0 |
| TOTAL CHARGES FOR SERVICES | .00 | 3,000.00 | 123,000.00 | 120,000.00 | 2.4 |
| <u>SOURCE 360</u> | | | | | |
| 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 | 3,000.00 | 143,000.00 | 140,000.00 | 2.1 |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

DELONG DOCK

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|-----------------|----------------------|----------------------|-----------|
| <u>DEPARTMENT 801</u> | | | | | |
| 53-801-6000 SALARES & WAGES | .00 | .00 | 57,204.00 | 57,204.00 | .0 |
| 53-801-6030 FICA/MEDICARE | .00 | .00 | 950.00 | 950.00 | .0 |
| 53-801-6040 WORKER'S COMP. | .00 | .00 | 264.00 | 264.00 | .0 |
| 53-801-6050 ESC TAXES | .00 | .00 | 572.00 | 572.00 | .0 |
| 53-801-6060 HEALTH & LIFE INSURANCE | .00 | .00 | 16,085.00 | 16,085.00 | .0 |
| 53-801-6070 PERS RETIREMENT | .00 | .00 | 12,157.00 | 12,157.00 | .0 |
| 53-801-6270 DEPRECIATION | .00 | .00 | 554,000.00 | 554,000.00 | .0 |
| 53-801-6410 INSURANCE - LIABILITY | .00 | .00 | 12,000.00 | 12,000.00 | .0 |
| 53-801-6440 INSURANCE - PROPERTY | .00 | .00 | 16,200.00 | 16,200.00 | .0 |
| 53-801-6565 OUTSIDE CONTRACTORS | .00 | .00 | 52,956.00 | 52,956.00 | .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 | .00 | 12,000.00 | 12,000.00 | .0 |
| 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 | 45,000.00 | 45,000.00 | .0 |
| 53-801-8150 SUPPLIES - CONSUMABLE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 53-801-8400 SUPPLIES - FIRE SUPPRESSION | .00 | .00 | 1,000.00 | 1,000.00 | .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 | .00 | 484.29 | 10,000.00 | 9,515.71 | 4.8 |
| 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 |
| TOTAL DEPARTMENT 801 | .00 | 484.29 | 804,388.00 | 803,903.71 | .1 |
| <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 | .00 | 484.29 | 814,388.00 | 813,903.71 | .1 |
| NET REVENUE OVER EXPENDITURES | .00 | 2,515.71 | (671,388.00) | (673,903.71) | .4 |

CITY OF WHITTIER
 BALANCE SHEET
 FEBRUARY 28, 2026

GENERAL FUND MRRF

| <u>ASSETS</u> | | | |
|-------------------------------|---------------------------------|--------------|------------|
| 72-000-0100 | CASH - COMBINED FUND | 835,884.14 | |
| | TOTAL ASSETS | | 835,884.14 |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>LIABILITIES</u> | | | |
| 72-000-2000 | ACCOUNTS PAYABLE | 12,077.83 | |
| | TOTAL LIABILITIES | | 12,077.83 |
| <u>FUND EQUITY</u> | | | |
| 72-000-3000 | FUND BALANCE | 700,841.80 | |
| 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 | (10,052.08) | |
| | BALANCE - CURRENT DATE | 823,806.31 | |
| | TOTAL FUND EQUITY | | 823,806.31 |
| | TOTAL LIABILITIES AND EQUITY | | 835,884.14 |

CITY OF WHITTIER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND MRRF

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------|---------------|------------|--------|-------------|------|
| <u>SOURCE 390</u> | | | | | |
| 72-390-4990 TRANSFERS-IN | 1,787.76 | 1,787.76 | .00 | (1,787.76) | .0 |
| TOTAL SOURCE 390 | 1,787.76 | 1,787.76 | .00 | (1,787.76) | .0 |
| TOTAL FUND REVENUE | 1,787.76 | 1,787.76 | .00 | (1,787.76) | .0 |

CITY OF WHITTIER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND MRRF

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|---------------------------------------|----------------------|-------------------|---------------|-------------------|-------------|
| <u>EXPENDITURES</u> | | | | | |
| 72-800-6740 SMALL TOOLS AND EQUIPMENT | 11,839.84 | 11,839.84 | .00 | (11,839.84) | .0 |
| TOTAL EXPENDITURES | 11,839.84 | 11,839.84 | .00 | (11,839.84) | .0 |
| TOTAL FUND EXPENDITURES | 11,839.84 | 11,839.84 | .00 | (11,839.84) | .0 |
| NET REVENUE OVER EXPENDITURES | (10,052.08) | (10,052.08) | .00 | 10,052.08 | .0 |

CITY OF WHITTIER
 BALANCE SHEET
 FEBRUARY 28, 2026

HARBOR MRRF

ASSETS

| | | | |
|-------------|----------------------|------------|------------|
| 73-000-0100 | CASH - COMBINED FUND | 674,938.78 | |
| | TOTAL ASSETS | | 674,938.78 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|-------------|---------------------------------|------------|------------|
| 73-000-3000 | FUND BALANCE | 673,260.75 | |
| | REVENUE OVER EXPENDITURES - YTD | 1,678.03 | |
| | BALANCE - CURRENT DATE | 674,938.78 | |
| | TOTAL FUND EQUITY | | 674,938.78 |
| | TOTAL LIABILITIES AND EQUITY | | 674,938.78 |

CITY OF WHITTIER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

HARBOR MRRF

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEARNED</u> | <u>PCNT</u> |
|--|----------------------|-------------------|---------------|-----------------|-------------|
| <u>SOURCE 340</u> | | | | | |
| 73-340-4405 WATER-BORNE PASSENGER FEES | 3,744.00 | 3,744.00 | .00 | (3,744.00) | .0 |
| TOTAL SOURCE 340 | 3,744.00 | 3,744.00 | .00 | (3,744.00) | .0 |
| TOTAL FUND REVENUE | 3,744.00 | 3,744.00 | .00 | (3,744.00) | .0 |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

HARBOR MRRF

| | | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|-------------------------------|-------------------------------|----------------------|-------------------|---------------|--------------------|-------------|
| <u>NON-GRANT EXPENDITURES</u> | | | | | | |
| 73-800-9205 | HARBOR RENOVATION | 2,065.97 | 2,065.97 | .00 | (2,065.97) | .0 |
| | TOTAL NON-GRANT EXPENDITURES | <u>2,065.97</u> | <u>2,065.97</u> | <u>.00</u> | <u>(2,065.97)</u> | <u>.0</u> |
| | TOTAL FUND EXPENDITURES | <u>2,065.97</u> | <u>2,065.97</u> | <u>.00</u> | <u>(2,065.97)</u> | <u>.0</u> |
| | NET REVENUE OVER EXPENDITURES | <u>1,678.03</u> | <u>1,678.03</u> | <u>.00</u> | <u>(1,678.03)</u> | <u>.0</u> |

CITY OF WHITTIER
BALANCE SHEET
FEBRUARY 28, 2026

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

1,077,582.12

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 2 MONTHS ENDING FEBRUARY 28, 2026

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 2 MONTHS ENDING FEBRUARY 28, 2026

WATER/WASTEWATER MRRF

| | | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|---------------------------|-------------------------------|----------------------|-------------------|---------------|-------------------|-------------|
| <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 | .00 | 75,000.00 | 75,000.00 | .0 |
| | NET REVENUE OVER EXPENDITURES | .00 | .00 | .00 | .00 | .0 |