

CITY OF WHITTIER  
COMBINED CASH INVESTMENT  
SEPTEMBER 30, 2025

COMBINED CASH ACCOUNTS

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CASH ALLOCATION RECONCILIATION

1 ALLOCATION TO GENERAL FUND	1,936,565.72
20 ALLOCATION TO CRUISE SHIP TAX	1,681,536.18
50 ALLOCATION TO WATER AND WASTEWATER	671,418.00
51 ALLOCATION TO SMALL BOAT HARBOR	1,088,071.11
53 ALLOCATION TO DELONG DOCK	1,418,050.64
60 ALLOCATION TO MOTOR POOL	122,995.00
73 ALLOCATION TO HARBOR MRRF	661,215.38
75 ALLOCATION TO WATER/WASTEWATER MRRF	1,077,582.12
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TOTAL ALLOCATIONS TO OTHER FUNDS	8,657,434.15
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ZERO PROOF IF ALLOCATIONS BALANCE	8,657,434.15
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CITY OF WHITTIER  
BALANCE SHEET  
SEPTEMBER 30, 2025

GENERAL FUND

ASSETS

01-000-0100	CASH - COMBINED FUND	1,936,565.72	
01-000-1090	PETTY CASH	250.00	
01-000-1150	ACCRUED INTEREST RECEIVABLE	734.10	
01-000-1200	ACCOUNTS RECEIVABLE - GENERAL	45,245.50	
01-000-1201	AR- NOT THRU AR JOURNAL CASELL	16,741.05	
01-000-1210	ACCOUNTS REC PROPERTY TAX REAL	262,265.34	
01-000-1212	ACCOUNTS REC PROPERTY TAX PERS	413,800.17	
01-000-1215	UNAPPLIED PAYMENT - PROP TAX	( 3,227.41)	
01-000-1220	ACCOUNTS REC - BUSINESS TAX	19,547.73	
01-000-1230	ACCOUNTS RECEIVABLE - LEASES	( 90,199.01)	
01-000-1240	GASB 87 LEASE RECEIVABLE	12,457,653.02	
01-000-1251	GRANTS RECEIVABLE	72,958.69	
01-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUN	( 191,696.34)	
01-000-1700	PREPAID EXPENSES	29,348.30	
01-000-1710	PREPAID WORKER'S COMP.	110,091.53	
01-000-1720	PREPAID INSURANCE	339,662.94	
01-000-1900	SUSPENSE	50,425.91	
	TOTAL ASSETS		15,470,167.24

LIABILITIES AND EQUITY

LIABILITIES

01-000-2000	ACCOUNTS PAYABLE	63,891.65	
01-000-2002	AP NOT THROUGH JOURNAL	120,512.00	
01-000-2030	WORKER'S COMP PAYABLE	16,741.05	
01-000-2050	FEDERAL PAYROLL TAXES PAYABLE	15,463.30	
01-000-2060	ESC TAXES PAYABLE	6,362.66	
01-000-2075	HEALTH & LIFE INSURANCE PAYABL	30,240.00	
01-000-2080	PERS PAYABLE	44,664.80	
01-000-2085	DEFERRED COMP PAYABLE	3,751.11	
01-000-2090	AFLAC/GUARDIAN INSURANCE LIAB	286.23	
01-000-2150	ACCRUED PAYROLL	56,354.32	
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		12,559,627.96

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	( 221,789.22)	
	BALANCE - CURRENT DATE	2,910,539.28	

CITY OF WHITTIER  
BALANCE SHEET  
SEPTEMBER 30, 2025

GENERAL FUND

TOTAL FUND EQUITY	<u>2,910,539.28</u>
TOTAL LIABILITIES AND EQUITY	<u><u>15,470,167.24</u></u>

CITY OF WHITTIER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
01-310-4005 FISH TAX	1,644.14	1,644.14	60,000.00	58,355.86	2.7
01-310-4006 MOTOR VEHICLE REGISTRATION	552.92	2,732.40	4,000.00	1,267.60	68.3
01-310-4007 LIQUOR TAX	.00	4,625.00	6,500.00	1,875.00	71.2
01-310-4008 FUEL TRANSFER EXCISE TAX	.00	6,103.01	15,000.00	8,896.99	40.7
01-310-4009 ELEC & TELE CO-OP TAX	.00	3,140.39	8,000.00	4,859.61	39.3
01-310-4200 SALES TAX	4,548.02	404,383.22	685,435.00	281,051.78	59.0
01-310-4201 PROPERTY TAX - REAL	( 1,719.55)	481,323.28	528,000.00	46,676.72	91.2
01-310-4202 PROPERTY TAX - PERSONAL	7.80	328,791.16	320,000.00	( 8,791.16)	102.8
01-310-4205 BUSINESS TRANSPORTATION TAX	.00	9,556.93	.00	( 9,556.93)	.0
<b>TOTAL TAXES</b>	<b>5,033.33</b>	<b>1,242,299.53</b>	<b>1,626,935.00</b>	<b>384,635.47</b>	<b>76.4</b>
<u>LICENSES &amp; PERMITS</u>					
01-320-4250 BUSINESS LICENSES	52.50	3,907.50	5,500.00	1,592.50	71.1
01-320-4251 USER FEES & PERMITS	.00	5,560.00	1,500.00	( 4,060.00)	370.7
01-320-4312 AMBULANCE FEES	8,666.64	52,674.07	7,500.00	( 45,174.07)	702.3
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>8,719.14</b>	<b>62,141.57</b>	<b>14,500.00</b>	<b>( 47,641.57)</b>	<b>428.6</b>
<u>INTERGOVERNMENTAL REVENUE</u>					
01-330-4002 STATE REVENUE SHARING	.00	.00	78,500.00	78,500.00	.0
01-330-4003 STATE PAY-IN-LIEU OF TAXES	.00	57,540.33	55,000.00	( 2,540.33)	104.6
01-330-4006 STATE OF ALASKA GRANT	.00	.00	37,791.00	37,791.00	.0
01-330-4012 FEDERAL GRANT FUNDS	30,209.36	80,209.36	188,907.00	108,697.64	42.5
01-330-4025 NAT'L FOREST SERVICE RECEIPTS	.00	671.33	27,000.00	26,328.67	2.5
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>30,209.36</b>	<b>138,421.02</b>	<b>387,198.00</b>	<b>248,776.98</b>	<b>35.8</b>
<u>LEASES</u>					
01-345-4515 LEASE INCOME - CITY LAND	5,589.58	378,868.22	319,776.00	( 59,092.22)	118.5
01-345-4517 LEASES - ARRC LAND	1,176.49	10,588.41	.00	( 10,588.41)	.0
01-345-4520 LEASE INCOME - CONDOMINIUMS	1,750.00	7,570.00	13,800.00	6,230.00	54.9
01-345-4525 LAND USE RENT	105.00	14,867.24	14,000.00	( 867.24)	106.2
<b>TOTAL LEASES</b>	<b>8,621.07</b>	<b>411,893.87</b>	<b>347,576.00</b>	<b>( 64,317.87)</b>	<b>118.5</b>
<u>FINES &amp; CITATIONS</u>					
01-350-4261 PSD FINES & CITATIONS	.00	100.00	500.00	400.00	20.0
01-350-4262 PSD PARKING TICKETS CIVIL	300.00	2,262.00	1,000.00	( 1,262.00)	226.2
<b>TOTAL FINES &amp; CITATIONS</b>	<b>300.00</b>	<b>2,362.00</b>	<b>1,500.00</b>	<b>( 862.00)</b>	<b>157.5</b>

CITY OF WHITTIER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS</u>					
01-360-4099 MISCELLANEOUS REVENUE	20.00	2,696.82	2,500.00	( 196.82)	107.9
01-360-4204 INTEREST & PENALTIES	.00	12,138.98	2,000.00	( 10,138.98)	607.0
01-360-4275 LEGAL/INSURANCE SETTLEMENT	.00	45,944.92	.00	( 45,944.92)	.0
01-360-4900 INTEREST ON BANK ACCOUNTS	3,461.41	29,693.12	.00	( 29,693.12)	.0
01-360-4902 INVESTMENT INTEREST	.00	13,601.18	80,000.00	66,398.82	17.0
01-360-4903 LEASE INTEREST REVENUE	.00	.00	373,177.00	373,177.00	.0
01-360-4914 TRANSFIELD - TUNNEL CONTRAC	.00	.00	40,000.00	40,000.00	.0
01-360-4915 GIRDWOOD-POLICE CONTRACT	66,087.00	594,783.00	793,044.00	198,261.00	75.0
<b>TOTAL MISCELLANEOUS</b>	<b>69,568.41</b>	<b>698,858.02</b>	<b>1,290,721.00</b>	<b>591,862.98</b>	<b>54.1</b>
<u>TRANSFERS &amp; OTHER</u>					
01-390-4855 SURPLUS SALES	.00	3,400.00	.00	( 3,400.00)	.0
01-390-4990 TRANSFER IN FROM CVP FUND	.00	691,434.00	691,434.00	.00	100.0
01-390-4991 TRANSFER IN	.00	33,417.00	33,417.00	.00	100.0
01-390-4994 TRANSFER IN FROM HARBOR	.00	165,043.00	165,043.00	.00	100.0
01-390-4995 TRANSFER IN FROM WWS	.00	36,050.00	36,050.00	.00	100.0
01-390-4996 TRANSFER IN FROM DELONG DOCK	.00	14,000.00	14,000.00	.00	100.0
<b>TOTAL TRANSFERS &amp; OTHER</b>	<b>.00</b>	<b>943,344.00</b>	<b>939,944.00</b>	<b>( 3,400.00)</b>	<b>100.4</b>
<b>TOTAL FUND REVENUE</b>	<b>122,451.31</b>	<b>3,499,320.01</b>	<b>4,608,374.00</b>	<b>1,109,053.99</b>	<b>75.9</b>

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMIN</u>					
01-400-6000 SALARIES & WAGES	22,561.66	231,474.93	358,166.00	126,691.07	64.6
01-400-6030 FICA TAXES	327.17	4,289.68	5,110.00	820.32	84.0
01-400-6040 WORKER'S COMP.	.00	710.11	1,628.00	917.89	43.6
01-400-6050 ESC TAXES	99.52	4,015.72	3,524.00	( 491.72)	114.0
01-400-6060 HEALTH & LIFE INSURANCE	6,006.46	31,546.47	55,185.00	23,638.53	57.2
01-400-6070 PERS RETIREMENT	2,481.14	40,404.39	74,689.00	34,284.61	54.1
01-400-6205 ADVERTISING	.00	92.80	2,500.00	2,407.20	3.7
01-400-6220 BANK SERVICES CHARGES	1,033.63	8,318.39	7,500.00	( 818.39)	110.9
01-400-6240 COMMUNITY SUPPORT-DONATIONS	.00	220.85	1,500.00	1,279.15	14.7
01-400-6280 DUES & SUBSCRIPTIONS	.00	4,063.66	7,900.00	3,836.34	51.4
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	30,855.06	79,702.56	265,317.00	185,614.44	30.0
01-400-6570 PHYSICAL EXAMS & BACKGROUND CK	.00	1,000.00	.00	( 1,000.00)	.0
01-400-6580 POSTAGE	500.00	3,870.03	3,700.00	( 170.03)	104.6
01-400-6600 PROF. FEES - AUDIT	.00	48,623.71	.00	( 48,623.71)	.0
01-400-6610 PROF. FEES - ACCOUNTING	.00	6,547.11	26,460.00	19,912.89	24.7
01-400-6620 PROF. FEES - APPRAISAL	.00	15,000.00	25,273.00	10,273.00	59.4
01-400-6625 PROF. FEES - FINANCIAL SOFTWARE	7,296.00	35,067.00	23,562.00	( 11,505.00)	148.8
01-400-6635 PROF. FEES - COMPUTER SUPPORT	.00	.00	1,000.00	1,000.00	.0
01-400-6636 PROF FEES - WEB SITE SUPPORT	.00	664.25	3,087.00	2,422.75	21.5
01-400-6640 PROF. FEES-ENGINEERING	.00	.00	102,000.00	102,000.00	.0
01-400-6650 PROF. FEES - LEGAL	12,763.00	126,319.78	80,000.00	( 46,319.78)	157.9
01-400-6670 REIMBURSEMENT	.00	3,459.50	.00	( 3,459.50)	.0
01-400-6700 PUBLICATIONS & SUBSCRIPTIONS	.00	.00	600.00	600.00	.0
01-400-6735 EQUIPMENT AND FURNISHINGS	.00	1,220.75	6,000.00	4,779.25	20.4
01-400-6770 TRAVEL, TRAINING & DEV.	.00	21,663.08	20,000.00	( 1,663.08)	108.3
01-400-7351 EQUIPMENT MAINT. AGREEMENTS	.00	298.49	.00	( 298.49)	.0
01-400-8150 SUPPLIES - CONSUMABLE	54.64	4,608.46	4,000.00	( 608.46)	115.2
01-400-8550 SUPPLIES - OFFICE	2,035.20	7,162.17	6,000.00	( 1,162.17)	119.4
01-400-8750 SUPPLIES - PRINTING	.00	1,408.93	2,200.00	791.07	64.0
01-400-9000 UTILITIES - INTERNET	6,371.76	28,304.37	25,900.00	( 2,404.37)	109.3
01-400-9070 UTILITIES - TELEPHONE	776.23	6,776.64	7,000.00	223.36	96.8
01-400-9100 MISCELLANEOUS EXPENSES	.00	4.99	500.00	495.01	1.0
01-400-9520 CAPITAL OUTLAY - EQUIPMENT	.00	4,019.25	20,000.00	15,980.75	20.1
01-400-9530 CAPITAL OUTLAY-COMPUTER EQUIP	.00	2,846.00	5,000.00	2,154.00	56.9
<b>TOTAL ADMIN</b>	<b>93,161.47</b>	<b>748,639.79</b>	<b>1,172,051.00</b>	<b>423,411.21</b>	<b>63.9</b>

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COUNCIL</u>					
01-401-6000 SALARIES & WAGES	5,367.04	50,986.88	69,005.00	18,018.12	73.9
01-401-6030 FICA TAXES	77.82	560.73	987.00	426.27	56.8
01-401-6040 WORKER'S COMP.	.00	.00	314.00	314.00	.0
01-401-6050 ESC TAXES	.00	669.17	681.00	11.83	98.3
01-401-6060 HEALTH & LIFE INSURANCE	1,111.60	7,081.21	11,886.00	4,804.79	59.6
01-401-6070 PERS RETIREMENT	1,180.74	6,513.17	15,027.00	8,513.83	43.3
01-401-6240 CITY COUNCIL-COMMUNITY SUPPORT	.00	133,666.51	137,512.00	3,845.49	97.2
01-401-6241 WEBSITE - CODE UPDATES	.00	11,132.55	12,300.00	1,167.45	90.5
01-401-6280 DUES & SUBSCRIPTIONS	.00	1,442.19	3,000.00	1,557.81	48.1
01-401-6325 FIREWORKS	.00	15,000.00	15,000.00	.00	100.0
01-401-6565 OUTSIDE CONTRACTORS	5,000.00	57,500.00	45,440.00	( 12,060.00)	126.5
01-401-6580 POSTAGE	.00	.00	500.00	500.00	.0
01-401-6600 PROF. FEES - AUDIT	.00	.00	46,000.00	46,000.00	.0
01-401-6650 PROF. FEES - LEGAL	.00	1,540.00	45,000.00	43,460.00	3.4
01-401-6770 TRAVEL, TRAINING & DEV.	.00	3,152.92	13,500.00	10,347.08	23.4
01-401-6800 COUNCIL CHAMBER IMPROV	.00	.00	6,000.00	6,000.00	.0
01-401-8550 SUPPLIES - OFFICE	150.25	1,088.28	1,250.00	161.72	87.1
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	10,500.00	94,750.00	132,300.00	37,550.00	71.6
01-401-9520 CAPITAL OUTLAY - EQUIPMENT	.00	2,546.30	.00	( 2,546.30)	.0
<b>TOTAL COUNCIL</b>	<b>23,387.45</b>	<b>387,629.91</b>	<b>562,302.00</b>	<b>174,672.09</b>	<b>68.9</b>
<u>ELECTIONS</u>					
01-420-6100 VOLUNTEER SUPPORT	.00	.00	1,500.00	1,500.00	.0
01-420-8150 SUPPLIES - CONSUMABLE	694.00	736.07	750.00	13.93	98.1
<b>TOTAL ELECTIONS</b>	<b>694.00</b>	<b>736.07</b>	<b>2,250.00</b>	<b>1,513.93</b>	<b>32.7</b>

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
01-510-6000 SALARIES & WAGES	75,410.03	654,686.20	940,942.00	286,255.80	69.6
01-510-6030 FICA TAXES	1,568.59	13,638.72	14,277.00	638.28	95.5
01-510-6040 WORKER'S COMP.	.00	12,998.60	38,921.00	25,922.40	33.4
01-510-6050 ESC TAXES	92.69	8,513.30	9,275.00	761.70	91.8
01-510-6060 HEALTH & LIFE INSURANCE	8,792.06	80,168.17	116,313.00	36,144.83	68.9
01-510-6070 PERS RETIREMENT	3,645.99	81,918.69	165,007.00	83,088.31	49.7
01-510-6091 UNIFORM ALLOWANCE	200.00	2,000.00	3,000.00	1,000.00	66.7
01-510-6280 DUES & SUBSCRIPTIONS	.00	399.81	750.00	350.19	53.3
01-510-6410 INSURANCE - LIABILITY	.00	18,810.47	36,122.00	17,311.53	52.1
01-510-6420 INSURANCE - AUTO	.00	1,789.45	9,600.00	7,810.55	18.6
01-510-6490 POLICE-INSURANCE CLAIMS-DEDUCT	.00 (	100.00)	.00	100.00	.0
01-510-6540 LICENSES & PERMITS	.00	.00	100.00	100.00	.0
01-510-6565 OUTSIDE CONTRACTORS	7,593.75	63,578.82	113,625.00	50,046.18	56.0
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	3,386.00	3,386.00	5,000.00	1,614.00	67.7
01-510-6740 SMALL TOOLS	.00	.00	5,000.00	5,000.00	.0
01-510-6770 TRAVEL, TRAINING & DEV.	.00	2,554.00	6,000.00	3,446.00	42.6
01-510-7100 BUILDING MAINT.	.00	.00	2,500.00	2,500.00	.0
01-510-7350 REPAIRS - EQUIPMENT	1,240.00	2,014.97	3,000.00	985.03	67.2
01-510-7400 REPAIRS - VEHICLES	2,319.50	16,301.33	5,000.00 (	11,301.33)	326.0
01-510-7750 GAS & OIL - VEHICLES	1,811.36	17,228.09	17,000.00 (	228.09)	101.3
01-510-8020 SUPPLIES - AMMUNITION	.00 (	129.40)	.00	129.40	.0
01-510-8150 SUPPLIES - CONSUMABLE	.00	5,789.78	14,000.00	8,210.22	41.4
01-510-8550 SUPPLIES - OFFICE	.00	1,949.77	.00 (	1,949.77)	.0
01-510-8950 SUPPLIES - UNIFORMS	.00	2,513.00	4,000.00	1,487.00	62.8
01-510-9000 UTILITIES - INTERNET	5,333.98	25,081.17	28,143.00	3,061.83	89.1
01-510-9070 UTILITIES - TELEPHONE	1,511.16	10,777.57	14,000.00	3,222.43	77.0
01-510-9200 GRANT EXPENDITURES	.00	88,348.07	37,791.00 (	50,557.07)	233.8
01-510-9520 CAPITAL OUTLAY - EQUIPMENT	.00	2,546.30	.00 (	2,546.30)	.0
<b>TOTAL PUBLIC SAFETY</b>	<b>112,905.11</b>	<b>1,117,454.26</b>	<b>1,591,466.00</b>	<b>474,011.74</b>	<b>70.2</b>

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE</u>					
01-520-6000 SALARIES & WAGES	11,633.48	97,072.52	100,158.00	3,085.48	96.9
01-520-6030 FICA TAXES	187.98	1,759.80	1,433.00	( 326.80)	122.8
01-520-6040 WORKERS COMP	.00	3,368.56	5,906.00	2,537.44	57.0
01-520-6050 ESC TAXES	35.20	1,334.45	988.00	( 346.45)	135.1
01-520-6060 HEALTH & LIFE INSURANCE	3,158.97	17,663.25	16,980.00	( 683.25)	104.0
01-520-6070 PERS RETIREMENT	1,553.51	17,461.63	21,820.00	4,358.37	80.0
01-520-6091 UNIFORM ALLOWANCE	40.00	400.00	500.00	100.00	80.0
01-520-6100 VOLUNTEER SUPPORT	.00	1,900.33	6,000.00	4,099.67	31.7
01-520-6280 DUES & SUBSCRIPTIONS	.00	.00	600.00	600.00	.0
01-520-6410 INSURANCE - LIABILITY	.00	2,414.65	3,500.00	1,085.35	69.0
01-520-6420 INSURANCE - AUTO	.00	2,313.35	3,000.00	686.65	77.1
01-520-6540 LICENSES & PERMITS	.00	.00	300.00	300.00	.0
01-520-6570 PHYSICAL EXAMS	.00	.00	250.00	250.00	.0
01-520-6580 POSTAGE	.00	.00	400.00	400.00	.0
01-520-6735 EQUIPMENT PURCHASE	.00	7,619.29	5,000.00	( 2,619.29)	152.4
01-520-6750 TESTING	.00	.00	2,500.00	2,500.00	.0
01-520-6770 TRAVEL, TRAINING & DEV.	.00	1,484.15	6,000.00	4,515.85	24.7
01-520-7350 REPAIRS - EQUIPMENT	.00	2,709.81	3,000.00	290.19	90.3
01-520-7400 REPAIRS - VEHICLES	.00	96.20	3,000.00	2,903.80	3.2
01-520-7750 GAS & OIL - VEHICLES	.00	407.48	1,500.00	1,092.52	27.2
01-520-8550 SUPPLIES - OFFICE	.00	.00	1,000.00	1,000.00	.0
01-520-8950 SUPPLIES - UNIFORMS	.00	609.25	5,000.00	4,390.75	12.2
01-520-8970 SUPPLIES - SAFETY	.00	1,733.17	1,000.00	( 733.17)	173.3
01-520-9000 UTILITIES - INTERNET	193.05	2,362.33	3,920.00	1,557.67	60.3
01-520-9070 UTILITIES - TELEPHONE	344.36	2,073.01	4,500.00	2,426.99	46.1
01-520-9520 CAPITAL OUTLAY - EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
<b>TOTAL FIRE</b>	<b>17,146.55</b>	<b>164,783.23</b>	<b>203,255.00</b>	<b>38,471.77</b>	<b>81.1</b>

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EMS</u>					
01-530-6000 SALARIES & WAGES	12,809.48	106,183.05	252,401.00	146,217.95	42.1
01-530-6030 FICA TAXES	277.90	2,469.59	7,768.00	5,298.41	31.8
01-530-6040 WORKER'S COMP.	.00	3,368.56	20,410.00	17,041.44	16.5
01-530-6050 ESC TAXES	46.93	1,271.85	2,497.00	1,225.15	50.9
01-530-6060 HEALTH & LIFE INSURANCE	3,158.91	17,350.43	33,960.00	16,609.57	51.1
01-530-6070 PERS RETIREMENT	780.61	17,061.09	40,375.00	23,313.91	42.3
01-530-6091 UNIFORM ALLOWANCE	40.00	400.00	500.00	100.00	80.0
01-530-6100 EMS VOLUNTEER SUPPORT	.00	3,117.77	4,000.00	882.23	77.9
01-530-6410 INSURANCE - LIABILITY	.00	10,982.95	11,000.00	17.05	99.9
01-530-6420 INSURANCE - AUTO	.00	2,519.26	4,400.00	1,880.74	57.3
01-530-6490 EMS-INSURANCE CLAIMS-DEDUCTIBL	.00	.00	10,720.00	10,720.00	.0
01-530-6540 LICENSES & PERMITS	.00	880.00	200.00	( 680.00)	440.0
01-530-6565 OUTSIDE CONTRACTORS	.00	828.68	5,000.00	4,171.32	16.6
01-530-6570 PHYSICAL EXAMS	.00	132.00	400.00	268.00	33.0
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	9,429.24	12,000.00	2,570.76	78.6
01-530-6770 TRAVEL, TRAINING & DEV.	.00	1,264.06	5,000.00	3,735.94	25.3
01-530-7350 REPAIRS - EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
01-530-7400 REPAIRS - VEHICLES	.00	2,197.75	2,000.00	( 197.75)	109.9
01-530-7750 GAS & OIL - VEHICLES	407.17	968.34	3,500.00	2,531.66	27.7
01-530-8150 SUPPLIES - CONSUMABLE	1,081.20	19,063.43	12,000.00	( 7,063.43)	158.9
01-530-8550 SUPPLIES - OFFICE	13.33	354.80	2,000.00	1,645.20	17.7
01-530-8650 SUPPLIES AND DRUGS BILLABLE	.00	7.35	4,500.00	4,492.65	.2
01-530-8950 SUPPLIES - UNIFORMS	.00	201.02	2,500.00	2,298.98	8.0
01-530-8970 SUPPLIES - SAFETY	.00	494.03	1,000.00	505.97	49.4
01-530-9000 UTILITIES - INTERNET	1,741.15	11,038.97	11,000.00	( 38.97)	100.4
01-530-9070 UTILITIES - TELEPHONE	99.72	1,375.78	2,000.00	624.22	68.8
<b>TOTAL EMS</b>	<b>21,456.40</b>	<b>213,962.41</b>	<b>456,931.00</b>	<b>242,968.59</b>	<b>46.8</b>

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
01-600-6000 SALARIES & WAGES	26,299.19	242,423.06	335,172.00	92,748.94	72.3
01-600-6030 FICA TAXES	381.36	4,041.15	6,178.00	2,136.85	65.4
01-600-6040 WORKER'S COMP.	.00	6,884.16	23,503.00	16,618.84	29.3
01-600-6050 ESC TAXES	78.25	3,196.84	3,306.00	109.16	96.7
01-600-6060 HEALTH & LIFE INSURANCE	6,286.69	50,238.60	55,185.00	4,946.40	91.0
01-600-6070 PERS RETIREMENT	2,831.51	44,816.42	68,075.00	23,258.58	65.8
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	1,064.04	4,000.00	2,935.96	26.6
01-600-6770 TRAVEL, TRAINING & DEV.	.00	32.38	2,000.00	1,967.62	1.6
01-600-7100 REPAIRS	.00	.00	5,000.00	5,000.00	.0
01-600-7210 REPAIRS - ROADS	.00	3,415.00	3,000.00	( 415.00)	113.8
01-600-7350 REPAIR & MAINTENANCE	23,205.95	35,113.00	50,000.00	14,887.00	70.2
01-600-7750 GAS & OIL - VEHICLES	1,002.06	7,199.30	26,000.00	18,800.70	27.7
01-600-8150 SUPPLIES - CONSUMABLE	.00	88.27	1,500.00	1,411.73	5.9
01-600-8550 SUPPLIES - OFFICE	.00	153.44	1,500.00	1,346.56	10.2
01-600-8950 SUPPLIES - UNIFORMS	.00	.00	1,200.00	1,200.00	.0
01-600-8970 SUPPLIES - SAFETY	.00	816.78	3,000.00	2,183.22	27.2
01-600-8995 SUPPLIES & MATERIALS	.00	3,681.77	8,000.00	4,318.23	46.0
01-600-9000 UTILITIES - INTERNET	1,934.19	11,849.62	13,300.00	1,450.38	89.1
01-600-9010 UTILITIES - ELECTRICITY	674.14	10,247.78	14,000.00	3,752.22	73.2
01-600-9070 UTILITIES - TELEPHONE	57.23	848.46	1,750.00	901.54	48.5
01-600-9520 CAPITAL OUTLAY - EQUIPMENT	.00	4,019.25	13,000.00	8,980.75	30.9
01-600-9900 INTERDEPARTMENT SUPPORT	( 3,400.00)	( 30,600.00)	( 40,800.00)	( 10,200.00)	( 75.0)
<b>TOTAL PUBLIC WORKS</b>	<b>59,350.57</b>	<b>409,679.92</b>	<b>630,169.00</b>	<b>220,489.08</b>	<b>65.0</b>

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROPERTY &amp; FACILITIES</u>					
01-700-6210 B.T.I. CONDO FEES	1,647.75	12,984.28	21,756.00	8,771.72	59.7
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	5,742.50	26,756.08	21,000.00	( 5,756.08)	127.4
01-700-7100 REPAIRS - BUILDINGS	.00	4,769.72	5,500.00	730.28	86.7
01-700-7350 REPAIRS - EQUIPMENT	.00	559.86	1,500.00	940.14	37.3
01-700-8150 SUPPLIES - CONSUMABLE	.00	.00	3,075.00	3,075.00	.0
01-700-8550 JANITORIAL SUPPLIES	57.18	279.72	500.00	220.28	55.9
01-700-8970 SUPPLIES - SAFETY	.00	.00	1,500.00	1,500.00	.0
01-700-9010 UTILITIES - ELECTRICITY	3,526.16	28,983.98	36,900.00	7,916.02	78.6
01-700-9040 UTILITIES - HEATING FUEL	786.19	11,299.79	22,000.00	10,700.21	51.4
01-700-9050 UTILITIES - SOLID WASTE	95.54	859.86	1,568.00	708.14	54.8
01-700-9095 UTILITIES - WATER/SEWER	152.89	1,962.95	1,677.00	( 285.95)	117.1
01-700-9520 CAPITAL OUTLAY - EQUIPMENT	.00	.00	57,573.00	57,573.00	.0
<b>TOTAL PROPERTY &amp; FACILITIES</b>	<b>12,008.21</b>	<b>107,525.54</b>	<b>210,949.00</b>	<b>103,423.46</b>	<b>51.0</b>
<u>PARKS AND RECREATION</u>					
01-800-6000 SALARIES AND WAGES	.00	3,893.78	11,999.00	8,105.22	32.5
01-800-6030 FICA TAXES	.00	297.88	918.00	620.12	32.5
01-800-6040 WORKER'S COMP	.00	.00	55.00	55.00	.0
01-800-6050 ESC TAX	.00	38.94	120.00	81.06	32.5
01-800-6565 OUTSIDE CONTRACTORS	1,000.00	2,519.64	38,500.00	35,980.36	6.5
01-800-6740 SMALL TOOLS AND EQUIPMENT	.00	.00	10,000.00	10,000.00	.0
01-800-6770 TRAVEL, TRAINING & DEV.	.00	199.70	.00	( 199.70)	.0
01-800-7350 REPAIRS EQUIPMENT	.00	.00	500.00	500.00	.0
01-800-8950 SUPPLIES AND MATERIALS	.00	1,797.71	10,000.00	8,202.29	18.0
01-800-9050 UTILITIES - SOLID WASTE	771.44	4,331.26	7,366.00	3,034.74	58.8
01-800-9520 CAPITAL OUTLAY - EQUIPMENT	.00	.00	15,000.00	15,000.00	.0
<b>TOTAL PARKS AND RECREATION</b>	<b>1,771.44</b>	<b>13,078.91</b>	<b>94,458.00</b>	<b>81,379.09</b>	<b>13.9</b>
<u>GF ADMN CAPITAL OUTLAY</u>					
01-910-9520 CAPITAL OUTLAY - EQUIPMENT	.00	.00	18,000.00	18,000.00	.0
<b>TOTAL GF ADMN CAPITAL OUTLAY</b>	<b>.00</b>	<b>.00</b>	<b>18,000.00</b>	<b>18,000.00</b>	<b>.0</b>
<u>TRANSFERS TO OTHER FUNDS</u>					
01-990-9990 TRANSFER OUT	.00	356,500.00	356,500.00	.00	100.0
01-990-9991 TRANSFER TO F 14 EQUIP REP PW	.00	4,778.19	4,778.19	.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
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>.00</b>	<b>557,619.19</b>	<b>557,619.19</b>	<b>.00</b>	<b>100.0</b>

CITY OF WHITTIER  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	341,881.20	3,721,109.23	5,499,450.19	1,778,340.96	67.7
NET REVENUE OVER EXPENDITURES	( 219,429.89)	( 221,789.22)	( 891,076.19)	( 669,286.97)	( 24.9)

CITY OF WHITTIER  
 BALANCE SHEET  
 SEPTEMBER 30, 2025

CRUISE SHIP TAX

ASSETS

20-000-0100	CASH - COMBINED FUND	1,681,536.18	
	TOTAL ASSETS		1,681,536.18

LIABILITIES AND EQUITY

FUND EQUITY

20-000-3000	UNDESIGNATED-FUND BALANCE	1,430,617.81	
	REVENUE OVER EXPENDITURES - YTD	250,918.37	
	BALANCE - CURRENT DATE	1,681,536.18	
	TOTAL FUND EQUITY		1,681,536.18
	TOTAL LIABILITIES AND EQUITY		1,681,536.18

CITY OF WHITTIER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

CRUISE SHIP TAX

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

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

CRUISE SHIP TAX

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
20-400-6240 MUSEUM SUPPORT - DONATIONS	.00	20,000.00	20,000.00	.00	100.0
20-400-6565 CONTRACTED SERVICES	.00	82,578.53	374,361.18	291,782.65	22.1
20-400-6650 PROF. FEES - LEGAL	.00	1,705.57	.00	( 1,705.57)	.0
20-400-9070 UTILITIES - TELEPHONE	56.84	397.94	.00	( 397.94)	.0
20-400-9520 CAPITAL EQUIPMENT	.00	18,144.35	.00	( 18,144.35)	.0
<b>TOTAL EXPENDITURES</b>	<b>56.84</b>	<b>122,826.39</b>	<b>394,361.18</b>	<b>271,534.79</b>	<b>31.2</b>
<u>TRANSFERS OUT</u>					
20-990-9200 PROJECTS	.00	.00	25,000.00	25,000.00	.0
20-990-9990 TRANSFER TO GENERAL FUND	.00	691,434.00	691,434.00	.00	100.0
20-990-9992 TRANSFER TO HARBOR FUND #51	.00	17,500.00	17,500.00	.00	100.0
20-990-9994 TRANSFER TO OTHER FUNDS	.00	74,500.00	74,500.00	.00	100.0
<b>TOTAL TRANSFERS OUT</b>	<b>.00</b>	<b>783,434.00</b>	<b>808,434.00</b>	<b>25,000.00</b>	<b>96.9</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>56.84</b>	<b>906,260.39</b>	<b>1,202,795.18</b>	<b>296,534.79</b>	<b>75.4</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 56.84)</b>	<b>250,918.37</b>	<b>426,204.82</b>	<b>175,286.45</b>	<b>58.9</b>

CITY OF WHITTIER  
BALANCE SHEET  
SEPTEMBER 30, 2025

WATER AND WASTEWATER

ASSETS

50-000-0100	CASH - COMBINED FUND	671,418.00	
50-000-1200	ACCT REC - WATER WASTEWATER	107,713.77	
50-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUNT	4,401.12	
50-000-1800	SYSTEMS	12,666,103.20	
50-000-1810	BUILDINGS & FACILITIES	1,579,746.74	
50-000-1820	MACHINERY & EQUIPMENT	126,987.56	
50-000-1830	CONSTRUCTION IN PROGRESS	2,193,806.55	
50-000-1890	ACCUMULATED DEPRECIATION	( 8,924,610.08)	
	<b>TOTAL ASSETS</b>		<u><u>8,425,566.86</u></u>

LIABILITIES AND EQUITY

LIABILITIES

50-000-2000	ACCOUNTS PAYABLE	4,451.96	
50-000-2050	FEDERAL PAYROLL TAXES PAYABLE	1,364.60	
50-000-2060	ESC TAXES PAYABLE	570.72	
50-000-2075	HEALTH & LIFE INSURANCE PAYABL	2,171.89	
50-000-2080	PERS PAYABLE	16,302.12	
50-000-2090	AFLAC/GUARDIAN INSURANCE LIAB	199.84	
50-000-2095	ACCRUED LEAVE	21,596.47	
50-000-2150	ACCRUED PAYROLL	5,053.23	
50-000-2320	UNEARNED REVENUE	143.15	
	<b>TOTAL LIABILITIES</b>		<u>51,853.98</u>

FUND EQUITY

50-000-3000	RETAINED EARNINGS	( 2,026,412.33)	
50-000-3350	NET INVESTMENT CAPITAL ASSETS	10,356,075.48	
	<b>REVENUE OVER EXPENDITURES - YTD</b>	<u>44,049.73</u>	
	<b>BALANCE - CURRENT DATE</b>	<u>8,373,712.88</u>	
	<b>TOTAL FUND EQUITY</b>		<u><u>8,373,712.88</u></u>
	<b>TOTAL LIABILITIES AND EQUITY</b>		<u><u>8,425,566.86</u></u>

CITY OF WHITTIER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

WATER AND WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
50-340-4300 WATER SERVICE CHARGES	31,880.35	231,947.60	225,000.00	( 6,947.60)	103.1
50-340-4350 WASTE WATER SERVICE CHARGES	8,756.09	85,449.76	90,000.00	4,550.24	94.9
<b>TOTAL CHARGES FOR SERVICES</b>	<b>40,636.44</b>	<b>317,397.36</b>	<b>315,000.00</b>	<b>( 2,397.36)</b>	<b>100.8</b>
<u>MISCELLANEOUS</u>					
50-360-4006 STATE GRANT REVENUE	.00	10,000.00	.00	( 10,000.00)	.0
50-360-4902 INVESTMENT INTEREST	.00	3,465.42	45,000.00	41,534.58	7.7
50-360-4910 MISCELLANEOUS INCOME	481.00	653.38	500.00	( 153.38)	130.7
<b>TOTAL MISCELLANEOUS</b>	<b>481.00</b>	<b>14,118.80</b>	<b>45,500.00</b>	<b>31,381.20</b>	<b>31.0</b>
<u>PROPERTY &amp; SURPLUS SALES</u>					
50-390-4990 TRANSFERS IN	.00	23,341.00	23,341.00	.00	100.0
<b>TOTAL PROPERTY &amp; SURPLUS SALES</b>	<b>.00</b>	<b>23,341.00</b>	<b>23,341.00</b>	<b>.00</b>	<b>100.0</b>
<b>TOTAL FUND REVENUE</b>	<b>41,117.44</b>	<b>354,857.16</b>	<b>383,841.00</b>	<b>28,983.84</b>	<b>92.5</b>

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

WATER AND WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER &amp; WASTE WATER OPERATING</u>					
50-800-6000 SALARIES & WAGES	13,244.83	132,003.64	157,360.00	25,356.36	83.9
50-800-6030 FICA TAXES	192.05	1,948.20	2,807.00	858.80	69.4
50-800-6040 WORKER'S COMP.	.00	1,606.37	6,652.00	5,045.63	24.2
50-800-6050 ESC TAXES	34.20	1,599.94	1,549.00	( 50.94)	103.3
50-800-6060 HEALTH & LIFE INSURANCE	2,474.09	22,715.97	20,376.00	( 2,339.97)	111.5
50-800-6070 PERS RETIREMENT	1,949.09	32,616.08	30,417.00	( 2,199.08)	107.2
50-800-6091 UNIFORM ALLOWANCE	.00	.00	800.00	800.00	.0
50-800-6220 BANK SERVICE CHARGES	.00	.00	1,000.00	1,000.00	.0
50-800-6265 DEBT INTEREST EXPENSE	.00	.00	20,193.00	20,193.00	.0
50-800-6270 DEPRECIATION	.00	.00	470,087.00	470,087.00	.0
50-800-6280 DUES & SUBSCRIPTIONS	.00	200.00	500.00	300.00	40.0
50-800-6410 INSURANCE - LIABILITY	.00	4,233.81	7,300.00	3,066.19	58.0
50-800-6440 INSURANCE - PROPERTY	.00	3,506.67	5,500.00	1,993.33	63.8
50-800-6540 LICENSES & PERMITS	.00	805.00	1,200.00	395.00	67.1
50-800-6565 OUTSIDE CONTRACTORS	.00	.00	36,969.00	36,969.00	.0
50-800-6570 PHYSICAL EXAMS	.00	.00	500.00	500.00	.0
50-800-6580 POSTAGE	.00	.00	1,300.00	1,300.00	.0
50-800-6635 PROF. FEES - COMPUTER SUPPORT	.00	.00	1,200.00	1,200.00	.0
50-800-6740 SMALL TOOLS	.00	.00	2,000.00	2,000.00	.0
50-800-6750 TESTING WATER/SEWER	935.00	9,750.00	15,000.00	5,250.00	65.0
50-800-6770 TRAVEL, TRAINING & DEV.	.00	131.00	5,000.00	4,869.00	2.6
50-800-7100 REPAIRS - BUILDING	.00	672.39	10,000.00	9,327.61	6.7
50-800-7350 REPAIRS - EQUIPMENT	.00	12,865.02	5,000.00	( 7,865.02)	257.3
50-800-7650 REPAIRS - SYSTEM	.00	2,001.75	5,000.00	2,998.25	40.0
50-800-7750 GAS & OIL - VEHICLES	.00	4,029.96	4,700.00	670.04	85.7
50-800-8550 SUPPLIES - OFFICE	.00	.00	500.00	500.00	.0
50-800-8950 UNIFORMS	.00	.00	500.00	500.00	.0
50-800-8970 SUPPLIES - SAFETY	.00	658.71	1,500.00	841.29	43.9
50-800-8995 SUPPLIES & MATERIALS	.00	92.73	4,000.00	3,907.27	2.3
50-800-9000 UTILITIES -INTERNET	1,934.19	12,435.16	12,600.00	164.84	98.7
50-800-9010 UTILITIES - ELECTRICITY	3,631.33	28,251.40	31,000.00	2,748.60	91.1
50-800-9040 UTILITIES - HEATING FUEL	( 33.86)	1,001.51	3,000.00	1,998.49	33.4
50-800-9070 UTILITIES - TELEPHONE	172.18	1,632.12	1,000.00	( 632.12)	163.2
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
<b>TOTAL WATER &amp; WASTE WATER OPERATING</b>	<b>24,533.10</b>	<b>310,807.43</b>	<b>934,782.00</b>	<b>623,974.57</b>	<b>33.3</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>24,533.10</b>	<b>310,807.43</b>	<b>934,782.00</b>	<b>623,974.57</b>	<b>33.3</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>16,584.34</b>	<b>44,049.73</b>	<b>( 550,941.00)</b>	<b>( 594,990.73)</b>	<b>8.0</b>

CITY OF WHITTIER  
BALANCE SHEET  
SEPTEMBER 30, 2025

SMALL BOAT HARBOR

ASSETS

51-000-0100	CASH - COMBINED FUND	1,088,071.11	
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	900.00	
51-000-1201	ACCTS REC FROM HARBOR	8,601.62	
51-000-1230	ACCOUNTS RECEIVABLE - LEASES	( 26,031.82)	
51-000-1240	GASB 87 LEASE RECEIVABLE	2,740,646.26	
51-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUNT	( 5,551.25)	
51-000-1399	CASH CLEARING	1,314.55	
51-000-1720	PREPAID INSURANCE	39,193.96	
51-000-1810	BUILDINGS & FACILITIES	24,469,919.16	
51-000-1820	MACHINERY & EQUIPMENT	221,794.71	
51-000-1824	EQUIPMENT - COMPUTER	154,150.47	
51-000-1830	CONSTRUCTION IN PROGRESS	597,717.75	
51-000-1850	CAP ASSETS - ROU	1,106,504.85	
51-000-1890	ACCUMULATED DEPRECIATION	( 14,035,170.54)	
51-000-1895	ACCUM AMORTIZATION - ROU	( 71,278.82)	
	<b>TOTAL ASSETS</b>		<u><u>16,765,720.83</u></u>

LIABILITIES AND EQUITY

LIABILITIES

51-000-2000	ACCOUNTS PAYABLE	6,887.45	
51-000-2050	FEDERAL PAYROLL TAXES PAYABLE	4,312.15	
51-000-2060	ESC TAXES PAYABLE	2,502.90	
51-000-2075	HEALTH & LIFE INSURANCE PAYABL	7,202.83	
51-000-2080	PERS PAYABLE	41,099.25	
51-000-2090	AFLAC/GUARDIAN INSURANCE LIAB	151.86	
51-000-2095	ACCRUED LEAVE	49,169.92	
51-000-2150	ACCRUED PAYROLL	17,511.79	
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	
	<b>TOTAL LIABILITIES</b>		<u>5,641,414.08</u>

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 501,520.47

BALANCE - CURRENT DATE 11,124,306.75

CITY OF WHITTIER  
BALANCE SHEET  
SEPTEMBER 30, 2025

SMALL BOAT HARBOR

TOTAL FUND EQUITY	<hr/>	11,124,306.75
TOTAL LIABILITIES AND EQUITY		<hr/> <hr/>

CITY OF WHITTIER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

SMALL BOAT HARBOR

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
51-340-4251 USER FEES & PERMITS	.00	.00	3,000.00	3,000.00	.0
51-340-4399 MOORAGE - TRANSIENT WINTER	.00	.00	32,000.00	32,000.00	.0
51-340-4401 MOORAGE - PREFERENTIAL	( 2,891.09)	528,174.62	530,000.00	1,825.38	99.7
51-340-4402 MOORAGE - TRANSIENT	38,998.05	384,826.02	525,000.00	140,173.98	73.3
51-340-4403 BOAT LIFT FEES	228.10	2,988.11	.00	( 2,988.11)	.0
51-340-4404 UTILITY FEES	4,169.68	43,905.26	60,000.00	16,094.74	73.2
51-340-4406 WHARFAGE FEES	10.00	45,203.08	5,000.00	( 40,203.08)	904.1
51-340-4407 VESSEL TOW FEES	.00	.00	1,000.00	1,000.00	.0
51-340-4409 WAITING LIST FEES	150.00	16,900.00	20,000.00	3,100.00	84.5
51-340-4410 PUMP OUT FEES	600.00	1,575.00	1,000.00	( 575.00)	157.5
51-340-4411 LAUNCH FEES	175.00	76,595.00	121,000.00	44,405.00	63.3
51-340-4412 SHOWERS	170.00	1,335.00	3,500.00	2,165.00	38.1
51-340-4413 GRID	.00	1,393.31	3,000.00	1,606.69	46.4
51-340-4414 VESSEL MAINTENANCE	.00	350.00	1,000.00	650.00	35.0
51-340-4415 DRY STORAGE FEES	.00	2,821.70	5,000.00	2,178.30	56.4
51-340-4416 PARKING - ANNUAL	.00	31,250.00	48,000.00	16,750.00	65.1
51-340-4426 PARKING DAILY	385.00	119,805.81	120,000.00	194.19	99.8
51-340-4427 KAYAK LAUNCH FEES	.00	.00	2,000.00	2,000.00	.0
51-340-4428 ENVIRONMENTAL FEE	5.50	68.00	2,100.00	2,032.00	3.2
51-340-4445 MISC. SERVICES	.00	8,242.37	5,000.00	( 3,242.37)	164.9
<b>TOTAL CHARGES FOR SERVICES</b>	<b>42,000.24</b>	<b>1,265,433.28</b>	<b>1,487,600.00</b>	<b>222,166.72</b>	<b>85.1</b>
<u>LEASES INCOME</u>					
51-345-4512 LEASE - ARRC NET OF RR SHARE	9,313.43	83,414.43	59,787.00	( 23,627.43)	139.5
51-345-4513 LEASE CREDITS (CONTRA)	.00	( 59,664.63)	( 53,551.00)	6,113.63	(111.4)
51-345-4515 LEASE - GARBAGE REVENUE	2,280.00	13,680.00	7,500.00	( 6,180.00)	182.4
<b>TOTAL LEASES INCOME</b>	<b>11,593.43</b>	<b>37,429.80</b>	<b>13,736.00</b>	<b>( 23,693.80)</b>	<b>272.5</b>
<u>OTHER REVENUE</u>					
51-360-4012 FEDERAL GRANT REVENUE	.00	.00	53,500.00	53,500.00	.0
51-360-4416 STORAGE IN LIEU OF LEASE	.00	.00	2,500.00	2,500.00	.0
51-360-4417 FUEL FLOAT INCOME	.00	18,649.40	38,000.00	19,350.60	49.1
51-360-4430 CAMPING	220.00	4,222.00	25,000.00	20,778.00	16.9
51-360-4900 INTEREST & LATE FEES ON A/R	4.21	2,176.84	82,091.00	79,914.16	2.7
51-360-4902 INVESTMENT INTEREST	.00	4,831.16	45,000.00	40,168.84	10.7
51-360-4910 MISCELLANEOUS INCOME	.00	.00	1,500.00	1,500.00	.0
51-360-4957 AMORTIZATION OF BOND PREMIUM	.00	.00	8,843.00	8,843.00	.0
<b>TOTAL OTHER REVENUE</b>	<b>224.21</b>	<b>29,879.40</b>	<b>256,434.00</b>	<b>226,554.60</b>	<b>11.7</b>

CITY OF WHITTIER  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

SMALL BOAT HARBOR

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS IN AND OTHER</u>					
51-390-4991 TRANSFER FROM CPV FUND	.00	17,500.00	17,500.00	.00	100.0
51-390-4993 TRANSFER FROM F73 MRRF	.00	611,583.00	611,583.00	.00	100.0
TOTAL TRANSFERS IN AND OTHER	.00	629,083.00	629,083.00	.00	100.0
TOTAL FUND REVENUE	53,817.88	1,961,825.48	2,386,853.00	425,027.52	82.2

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

SMALL BOAT HARBOR

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HARBOR OPERATIONS EXP</u>					
51-800-6000 SALARIES & WAGES	45,710.04	445,113.70	647,897.00	202,783.30	68.7
51-800-6030 FICA TAXES	1,188.27	9,487.47	11,549.00	2,061.53	82.2
51-800-6040 WORKER'S COMP.	.00	9,580.37	2,983.00	( 6,597.37)	321.2
51-800-6050 ESC TAXES	247.51	6,090.21	6,459.00	368.79	94.3
51-800-6060 HEALTH & LIFE INSURANCE	8,461.79	82,108.97	137,114.00	55,005.03	59.9
51-800-6070 PERS RETIREMENT	2,884.43	90,561.38	132,650.00	42,088.62	68.3
51-800-6220 BANK SERVICE CHARGES	9,827.59	73,621.43	40,000.00	( 33,621.43)	184.1
51-800-6265 BOND INTEREST EXPENSE	33,012.50	73,150.00	294,587.00	221,437.00	24.8
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	1,065.29	50,194.05	190,000.00	139,805.95	26.4
51-800-6570 PHYSICAL EXAMS	.00	.00	150.00	150.00	.0
51-800-6580 POSTAGE	.00	1,084.02	3,300.00	2,215.98	32.9
51-800-6635 PROF. FEES - COMPUTER SUPPORT	.00	239.88	3,000.00	2,760.12	8.0
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	2,224.43	6,000.00	3,775.57	37.1
51-800-6780 WASTE DISPOSAL - EVOS	.00	.00	500.00	500.00	.0
51-800-7100 REPAIRS - BUILDINGS	.00	297.25	5,000.00	4,702.75	6.0
51-800-7350 REPAIRS - EQUIPMENT	.00	757.45	3,500.00	2,742.55	21.6
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	296.17	2,651.49	5,000.00	2,348.51	53.0
51-800-7800 REPAIRS - FACILITIES	.00	.00	3,000.00	3,000.00	.0
51-800-7820 REPAIRS - DOCKS	.00	292.50	10,000.00	9,707.50	2.9
51-800-8150 SUPPLIES - CONSUMABLE	54.57	14,770.65	19,000.00	4,229.35	77.7
51-800-8200 SUPPLIES - PARKING	.00	1,921.07	1,000.00	( 921.07)	192.1
51-800-8400 SUPPLIES - FIRE SUPPRESSION	.00	998.85	1,000.00	1.15	99.9
51-800-8550 SUPPLIES - OFFICE	.00	241.49	5,500.00	5,258.51	4.4
51-800-8750 SUPPLIES - PRINTING	.00	1,694.03	.00	( 1,694.03)	.0
51-800-8950 SUPPLIES - UNIFORMS	.00	.00	2,500.00	2,500.00	.0
51-800-8970 SUPPLIES - SAFETY	.00	1,060.84	2,500.00	1,439.16	42.4
51-800-9000 UTILITIES - INTERNET	2,823.72	18,960.73	25,200.00	6,239.27	75.2
51-800-9010 UTILITIES - ELECTRICITY	772.39	71,137.70	78,000.00	6,862.30	91.2
51-800-9040 UTILITIES - HEATING FUEL	229.51	3,060.43	4,000.00	939.57	76.5
51-800-9050 UTILITIES - SOLID WASTE	17,909.62	131,453.85	118,000.00	( 13,453.85)	111.4
51-800-9070 UTILITIES - TELEPHONE	277.97	2,623.89	2,000.00	( 623.89)	131.2
51-800-9095 UTILITIES - WATER/WASTEWATER	2,118.27	16,032.67	23,000.00	6,967.33	69.7
51-800-9100 MISCELLANEOUS EXPENSES	.00	2,160.00	.00	( 2,160.00)	.0
51-800-9510 SNOW REMOVAL	3,400.00	30,600.00	40,800.00	10,200.00	75.0
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
<b>TOTAL HARBOR OPERATIONS EXP</b>	<b>130,279.64</b>	<b>1,215,262.01</b>	<b>2,963,214.00</b>	<b>1,747,951.99</b>	<b>41.0</b>

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

SMALL BOAT HARBOR

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY - FROM RESERVE</u>					
51-900-9575 BOND PRINCIPAL	.00	80,000.00	191,996.00	111,996.00	41.7
TOTAL CAPITAL OUTLAY - FROM RESERVE	.00	80,000.00	191,996.00	111,996.00	41.7
<u>TRANSFERS OUT</u>					
51-990-9990 TRANSFER OUT	.00	165,043.00	165,043.00	.00	100.0
TOTAL TRANSFERS OUT	.00	165,043.00	165,043.00	.00	100.0
TOTAL FUND EXPENDITURES	130,279.64	1,460,305.01	3,320,253.00	1,859,947.99	44.0
NET REVENUE OVER EXPENDITURES	( 76,461.76)	501,520.47	( 933,400.00)	( 1,434,920.47)	53.7

CITY OF WHITTIER  
BALANCE SHEET  
SEPTEMBER 30, 2025

DELONG DOCK

ASSETS

53-000-0100	CASH - COMBINED FUND	1,418,050.64	
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)	
	<b>TOTAL ASSETS</b>		<u><u>3,713,912.78</u></u>

LIABILITIES AND EQUITY

LIABILITIES

53-000-2000	ACCOUNTS PAYABLE	1,214.99	
53-000-2050	FEDERAL PAYROLL TAXES PAYABLE	753.07	
53-000-2060	ESC TAXES PAYABLE	322.11	
53-000-2075	HEALTH & LIFE INSURANCE PAYABL	1,308.10	
53-000-2080	PERS PAYABLE	1,096.04	
53-000-2090	AFLAC/GUARDIAN INSURANCE LIAB	126.27	
53-000-2150	ACCRUED PAYROLL	3,152.62	
	<b>TOTAL LIABILITIES</b>		7,973.20

FUND EQUITY

53-000-3000	RETAINED EARNINGS	3,810,705.75	
	REVENUE OVER EXPENDITURES - YTD	( 104,766.17)	
	<b>BALANCE - CURRENT DATE</b>		<u>3,705,939.58</u>
	<b>TOTAL FUND EQUITY</b>		<u>3,705,939.58</u>
	<b>TOTAL LIABILITIES AND EQUITY</b>		<u><u>3,713,912.78</u></u>

CITY OF WHITTIER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

DELONG DOCK

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
53-341-4251 USER FEES & PERMITS	.00	.00	3,000.00	3,000.00	.0
53-341-4402 MOORAGE - TRANSIENT	.00	2,439.55	5,000.00	2,560.45	48.8
53-341-4404 UTILITY FEES	.00	4,127.65	12,000.00	7,872.35	34.4
53-341-4406 WHARFAGE FEES	.00	( 5,693.12)	120,000.00	125,693.12	( 4.7)
<b>TOTAL CHARGES FOR SERVICES</b>	<b>.00</b>	<b>874.08</b>	<b>140,000.00</b>	<b>139,125.92</b>	<b>.6</b>
<u>SOURCE 360</u>					
53-360-4901 INTEREST ON BANK ACCO	.00	.00	20,000.00	20,000.00	.0
53-360-4902 INVESTMENT INTEREST	.00	3,788.99	.00	( 3,788.99)	.0
<b>TOTAL SOURCE 360</b>	<b>.00</b>	<b>3,788.99</b>	<b>20,000.00</b>	<b>16,211.01</b>	<b>18.9</b>
<b>TOTAL FUND REVENUE</b>	<b>.00</b>	<b>4,663.07</b>	<b>160,000.00</b>	<b>155,336.93</b>	<b>2.9</b>

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

DELONG DOCK

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 801</u>					
53-801-6000 SALARES & WAGES	8,204.31	42,551.68	55,893.00	13,341.32	76.1
53-801-6030 FICA/MEDICARE	161.97	823.05	925.00	101.95	89.0
53-801-6040 WORKER'S COMP.	.00	.00	258.00	258.00	.0
53-801-6050 ESC TAXES	33.95	214.72	559.00	344.28	38.4
53-801-6060 HEALTH & LIFE INSURANCE	1,744.85	7,642.92	11,462.00	3,819.08	66.7
53-801-6070 PERS RETIREMENT	1,617.54	8,595.17	11,889.00	3,293.83	72.3
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	5,353.59	10,913.15	8,000.00	( 2,913.15)	136.4
53-801-7350 REPAIRS - EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
53-801-7750 GAS & OIL - VEHICLES	.00	.00	500.00	500.00	.0
53-801-7820 REPAIRS - DOCKS	.00	.00	15,000.00	15,000.00	.0
53-801-8150 SUPPLIES - CONSUMABLE	.00	.00	5,000.00	5,000.00	.0
53-801-8400 SUPPLIES - FIRE SUPPRESSION	.00	40.00	1,000.00	960.00	4.0
53-801-8950 SUPPLIES - UNIFORMS	.00	.00	500.00	500.00	.0
53-801-8970 SUPPLIES - SAFETY	.00	.00	2,000.00	2,000.00	.0
53-801-9010 UTILITIES - ELECTRICITY	1,214.99	10,953.28	10,000.00	( 953.28)	109.5
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	18,331.20	109,429.24	733,686.00	624,256.76	14.9
<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	18,331.20	109,429.24	743,686.00	634,256.76	14.7
NET REVENUE OVER EXPENDITURES	( 18,331.20)	( 104,766.17)	( 583,686.00)	( 478,919.83)	( 18.0)

CITY OF WHITTIER  
BALANCE SHEET  
SEPTEMBER 30, 2025

MOTOR POOL

<u>ASSETS</u>			
60-000-0100	CASH - COMBINED FUND	122,995.00	
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		<u><u>371,275.93</u></u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
60-000-2000	ACCOUNTS PAYABLE	8,844.00	
	TOTAL LIABILITIES		8,844.00
<u>FUND EQUITY</u>			
60-000-3000	RETAINED EARNINGS	356,800.93	
60-000-3003	RESERVE - HARBOR FUND	65,631.00	
	REVENUE OVER EXPENDITURES - YTD	( 60,000.00)	
	BALANCE - CURRENT DATE	362,431.93	
	TOTAL FUND EQUITY		<u><u>362,431.93</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>371,275.93</u></u>

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

MOTOR POOL

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MOTOR POOL OPERATING</u>						
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
<u>CAPITAL OUTLAY</u>						
60-900-9520	CAPITAL OUTLAY - EQUIPMENT	8,844.00	60,000.00	60,000.00	.00	100.0
	TOTAL CAPITAL OUTLAY	8,844.00	60,000.00	60,000.00	.00	100.0
	TOTAL FUND EXPENDITURES	8,844.00	60,000.00	88,805.00	28,805.00	67.6
	NET REVENUE OVER EXPENDITURES	( 8,844.00)	( 60,000.00)	( 88,805.00)	( 28,805.00)	( 67.6)

CITY OF WHITTIER  
 BALANCE SHEET  
 SEPTEMBER 30, 2025

HARBOR MRRF

ASSETS

73-000-0100	CASH - COMBINED FUND		661,215.38	
	TOTAL ASSETS			661,215.38

LIABILITIES AND EQUITY

FUND EQUITY

73-000-3000	FUND BALANCE		1,214,991.67	
	REVENUE OVER EXPENDITURES - YTD	( 553,776.29)		
	BALANCE - CURRENT DATE		661,215.38	
	TOTAL FUND EQUITY			661,215.38
	TOTAL LIABILITIES AND EQUITY			661,215.38

CITY OF WHITTIER  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

HARBOR MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 340</u>						
73-340-4405	WATER-BORNE PASSENGER FEES	4,024.00	185,592.00	520,000.00	334,408.00	35.7
	TOTAL SOURCE 340	4,024.00	185,592.00	520,000.00	334,408.00	35.7
	TOTAL FUND REVENUE	4,024.00	185,592.00	520,000.00	334,408.00	35.7

CITY OF WHITTIER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

HARBOR MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-GRANT EXPENDITURES</u>						
73-800-9205	HARBOR RENOVATION	13,864.00	94,368.29	368,400.00	274,031.71	25.6
	TOTAL NON-GRANT EXPENDITURES	13,864.00	94,368.29	368,400.00	274,031.71	25.6
<u>WHITTIER SBH RE PHASE II</u>						
73-901-9990	TRANSFERED OUT	.00	645,000.00	645,000.00	.00	100.0
	TOTAL WHITTIER SBH RE PHASE II	.00	645,000.00	645,000.00	.00	100.0
	TOTAL FUND EXPENDITURES	13,864.00	739,368.29	1,013,400.00	274,031.71	73.0
	NET REVENUE OVER EXPENDITURES	( 9,840.00)	( 553,776.29)	( 493,400.00)	60,376.29	(112.2)

CITY OF WHITTIER  
BALANCE SHEET  
SEPTEMBER 30, 2025

WATER/WASTEWATER MRRF

ASSETS

75-000-0100	CASH - COMBINED FUND	1,077,582.12	
	TOTAL ASSETS		<u>1,077,582.12</u>

LIABILITIES AND EQUITY

FUND EQUITY

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

CITY OF WHITTIER  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

WATER/WASTEWATER MRRF

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<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 9 MONTHS ENDING SEPTEMBER 30, 2025

WATER/WASTEWATER MRRF

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