CITY OF WHITTIER
COMBINED CASH INVESTMENT
APRIL 30, 2026

COMBINED CASH ACCOUNTS

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	1,712,596.30
50	ALLOCATION TO WATER AND WASTEWATER	647,625.74
51	ALLOCATION TO SMALL BOAT HARBOR	697,397.70
53	ALLOCATION TO DELONG DOCK	1,470,543.07
60	ALLOCATION TO MOTOR POOL	203,637.90
72	ALLOCATION TO GENERAL FUND MRRF	823,680.22
73	ALLOCATION TO HARBOR MRRF	693,180.02
75	ALLOCATION TO WATER/WASTEWATER MRRF	1,369,927.12
	TOTAL ALLOCATIONS TO OTHER FUNDS	7,618,588.07
	ZERO PROOF IF ALLOCATIONS BALANCE	7,618,588.07

CITY OF WHITTIER
BALANCE SHEET
APRIL 30, 2026

GENERAL FUND

ASSETS

01-000-0100	CASH - COMBINED FUND	1,712,596.30	
01-000-1090	PETTY CASH	250.00	
01-000-1150	ACCRUED INTEREST RECEIVABLE	24,659.71	
01-000-1200	ACCOUNTS RECEIVABLE - GENERAL	68,536.52	
01-000-1210	ACCOUNTS REC PROPERTY TAX REAL	92,546.18	
01-000-1212	ACCOUNTS REC PROPERTY TAX PERS	219,816.48	
01-000-1215	UNAPPLIED PAYMENT - PROP TAX	(6,243.27)	
01-000-1220	ACCOUNTS REC - BUSINESS TAX	(15,171.69)	
01-000-1230	ACCOUNTS RECEIVABLE - LEASES	4,340.47	
01-000-1240	GASB 87 LEASE RECEIVABLE	12,357,173.90	
01-000-1251	GRANTS RECEIVABLE	124,630.44	
01-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUN	(154,058.15)	
01-000-1700	PREPAID EXPENSES	17,447.05	
01-000-1710	PREPAID WORKER'S COMP.	(.07)	
01-000-1720	PREPAID INSURANCE	(5,447.29)	
01-000-1900	SUSPENSE	(9,210.13)	
	TOTAL ASSETS		14,431,866.45

LIABILITIES AND EQUITY

LIABILITIES

01-000-2000	ACCOUNTS PAYABLE		68,905.81	
01-000-2002	AP NOT THROUGH JOURNAL		120,512.00	
01-000-2010	ACCRUED WAGES PAYABLE		(58,244.50)	
01-000-2050	FEDERAL PAYROLL TAXES PAYABLE		5,476.61	
01-000-2060	ESC TAXES PAYABLE		1,755.10	
01-000-2075	HEALTH & LIFE INSURANCE PAYABL		19,625.08	
01-000-2080	PERS PAYABLE		3,591.89	
01-000-2090	AFLAC INSURANCE LIAB		2,326.25	
01-000-2150	ACCRUED PAYROLL		53,828.52	
01-000-2310	UNEARNED REVENUE - PROPERTY TA		143,318.46	
01-000-2320	UNEARNED REVENUE - OTHER		1,588.82	
01-000-2330	UNEARNED REVENUE - LEASES		58.86	
01-000-2700	DEFERRED INFLOW OF RESOURCES		12,037,707.72	
	TOTAL LIABILITIES			12,400,450.62
	FUND EQUITY			
01-000-3000	FUND BALANCE		2,480,122.02	
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	
01-000-3204	F/B-ASSIGN BTI ASSET SUPPORT		103,490.00	
01-000-3205	F/B-ASSIGN W MANOR ASSET SUPP		17,022.00	
	REVENUE OVER EXPENDITURES - YTD	(1,024,178.60)		
	BALANCE - CURRENT DATE		2,031,415.83	

GENERAL FUND

TOTAL FUND EQUITY	2,031,415.83
TOTAL LIABILITIES AND EQUITY	14,431,866.45

CITY OF WHITTIER

REVENUES WITH COMPARISON TO BUDGET

FOR THE 4 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
01-310-4005	FISH TAX	6,526.87	6,526.87	10,000.00	3,473.13	65.3
01-310-4006	MOTOR VEHICLE REGISTRATION	185.84	614.56	4,250.00	3,635.44	14.5
01-310-4007	LIQUOR TAX	.00	3,750.00	6,500.00	2,750.00	57.7
01-310-4008	FUEL TRANSFER EXCISE TAX	75.15	75.15	15,000.00	14,924.85	.5
01-310-4009	ELEC & TELE CO-OP TAX	.00	.00	8,500.00	8,500.00	.0
01-310-4200	SALES TAX	82,250.36	125,198.47	722,571.00	597,372.53	17.3
01-310-4201	PROPERTY TAX - REAL	8,213.91	8,601.47	528,000.00	519,398.53	1.6
01-310-4202	PROPERTY TAX - PERSONAL	3,958.70	20,489.39	328,000.00	307,510.61	6.3
01-310-4205	BUSINESS TRANSPORTATION TAX	4,860.76	4,860.77	.00	(4,860.77)	.0
01-310-4206	GROUND-BASED PASSENGER FEE	.00	.00	975,000.00	975,000.00	.0
	TOTAL TAXES	106,071.59	170,116.68	2,597,821.00	2,427,704.32	6.6
	LICENSES & PERMITS					
01-320-4250	BUSINESS LICENSES	210.00	2,622.50	5,740.00	3,117.50	45.7
01-320-4251	USER FEES & PERMITS	.00	100.00	1,500.00	1,400.00	6.7
01-320-4312	AMBULANCE FEES	.00	15,408.37	67,688.00	52,279.63	22.8
	TOTAL LICENSES & PERMITS	210.00	18,130.87	74,928.00	56,797.13	24.2
	INTERGOVERNMENTAL REVENUE					
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	(3,079.36)	81,600.00	84,679.36	(3.8)
01-330-4025	NAT'L FOREST SERVICE RECEIPTS	.00	30,549.00	28,000.00	(2,549.00)	109.1
	TOTAL INTERGOVERNMENTAL REVENUE	.00	27,469.64	244,600.00	217,130.36	11.2
	LEASES					
01-345-4515	LEASE INCOME - CITY LAND	5,869.58	24,918.32	315,778.00	290,859.68	7.9
01-345-4517	LEASES - ARRC LAND	1,176.49	4,705.96	.00	(4,705.96)	.0
01-345-4520	LEASE INCOME - CONDOMINIUMS	1,750.00	7,000.00	13,800.00	6,800.00	50.7
01-345-4525	LAND USE RENT	105.00	420.00	14,350.00	13,930.00	2.9
	TOTAL LEASES	8,901.07	37,044.28	343,928.00	306,883.72	10.8
	FINES & CITATIONS					
01-350-4261	PSD FINES & CITATIONS	.00	.00	500.00	500.00	.0
01-350-4262	PSD PARKING TICKETS CIVIL	200.00	200.00	1,025.00	825.00	19.5
	TOTAL FINES & CITATIONS	200.00	200.00	1,525.00	1,325.00	13.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS					
01-360-4099	MISCELLANEOUS REVENUE	40.00	363.40	2,500.00	2,136.60	14.5
01-360-4204	INTEREST & PENALTIES	1,813.05	3,005.26	2,050.00	(955.26)	146.6
01-360-4271	DONATIONS - EMS/FIRE/POL	.00	20.00	.00	(20.00)	.0
01-360-4900	INTEREST ON BANK ACCOUNTS	8,920.88	35,110.78	.00	(35,110.78)	.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	296,412.52	889,238.00	592,825.48	33.3
	TOTAL MISCELLANEOUS	84,877.06	334,911.96	1,345,576.00	1,010,664.04	24.9
	TOTAL FUND REVENUE	200,259.72	587,873.43	4,608,378.00	4,020,504.57	12.8

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMIN					
01-400-6000	SALARIES & WAGES	32,557.46	116,504.69	451,930.00	335,425.31	25.8
01-400-6030	FICA TAXES	(1,017.19)	1,899.66	5,202.00	3,302.34	36.5
01-400-6040	WORKER'S COMP.	.00	7,573.05	1,657.00	(5,916.05)	457.0
01-400-6050	ESC TAXES	276.15	1,043.18	3,588.00	2,544.82	29.1
01-400-6060	HEALTH & LIFE INSURANCE	3,557.02	20,096.24	79,545.00	59,448.76	25.3
01-400-6070	PERS RETIREMENT	4,351.26	16,103.77	76,094.00	59,990.23	21.2
01-400-6205	ADVERTISING	.00	.00	2,500.00	2,500.00	.0
01-400-6220	BANK SERVICES CHARGES	745.95	2,916.16	7,500.00	4,583.84	38.9
01-400-6240	COMMUNITY SUPPORT-DONATIONS	.00	.00	1,500.00	1,500.00	.0
01-400-6280	DUES & SUBSCRIPTIONS	122.88	4,874.54	8,058.00	3,183.46	60.5
01-400-6410	INSURANCE - LIABILITY	.00	13,196.09	27,143.00	13,946.91	48.6
01-400-6440	INSURANCE - PROPERTY	.00	861.81	800.00	(61.81)	107.7
01-400-6540	LICENSES & PERMITS	.00	.00	200.00	200.00	.0
01-400-6541	PENALTIES & FEES	337.50	787.50	.00	(787.50)	.0
01-400-6565	OUTSIDE CONTRACTORS	11,869.86	41,086.83	122,900.00	81,813.17	33.4
01-400-6580	POSTAGE	500.00	1,500.00	3,774.00	2,274.00	39.8
01-400-6610	PROF. FEES - ACCOUNTING	.00	.00	27,783.00	27,783.00	.0
01-400-6620	PROF. FEES - APPRAISAL	.00	3,000.00	25,523.00	22,523.00	11.8
01-400-6625	PROF. FEES - FINANCIAL SOFTWAR	.00	5,994.00	25,918.00	19,924.00	23.1
01-400-6635	PROF. FEES - COMPUTER SUPPORT	507.50	2,030.00	1,250.00	(780.00)	162.4
01-400-6636	PROF FEES - WEB SITE SUPPORT	.00	.00	3,241.00	3,241.00	.0
01-400-6640	PROF. FEES-ENGINEERING	22,289.08	39,013.48	102,000.00	62,986.52	38.3
01-400-6645	PROF. FEES - GRANT ADM.	.00	.00	30,000.00	30,000.00	.0
01-400-6650	PROF. FEES - LEGAL	20,662.50	53,755.16	88,000.00	34,244.84	61.1
01-400-6700	PUBLICATIONS & SUBSCRIPTIONS	.00	.00	630.00	630.00	.0
01-400-6735	EQUIPMENT AND FURNISHINGS	56.78	219.73	6,000.00	5,780.27	3.7
01-400-6770	TRAVEL, TRAINING & DEV.	(456.00)	24,162.33	21,000.00	(3,162.33)	115.1
01-400-8150	SUPPLIES - CONSUMABLE	340.76	1,747.47	4,000.00	2,252.53	43.7
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	2,141.85	6,605.56	27,195.00	20,589.44	24.3
01-400-9070	UTILITIES - TELEPHONE	774.97	2,893.46	7,000.00	4,106.54	41.3
01-400-9100	MISCELLANEOUS EXPENSES	876.00	876.00	500.00	(376.00)	175.2
01-400-9520	CAPITAL OUTLAY - EQUIPMENT	.00	330.00	.00	(330.00)	.0
01-400-9530	CAPITAL OUTLAY-COMPUTER EQUIP	2,080.06	2,294.05	5,000.00	2,705.95	45.9
	TOTAL ADMIN	102,574.39	371,364.76	1,176,741.00	805,376.24	31.6

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COUNCIL					
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	2,000.00	172,054.35	137,512.00	(34,542.35)	125.1
01-401-6241	WEBSITE - CODE UPDATES	.00	11,391.20	23,509.00	12,117.80	48.5
01-401-6280	DUES & SUBSCRIPTIONS	16.99	590.27	3,150.00	2,559.73	18.7
01-401-6325	FIREWORKS	.00	.00	15,000.00	15,000.00	.0
01-401-6565	OUTSIDE CONTRACTORS	5,000.00	16,800.00	63,087.00	46,287.00	26.6
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	4,575.00	25,960.40	45,000.00	19,039.60	57.7
01-401-6770	TRAVEL, TRAINING & DEV.	.00	16.99	14,500.00	14,483.01	.1
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	42,000.00	138,915.00	96,915.00	30.2
	TOTAL COUNCIL	22,091.99	268,813.21	657,578.00	388,764.79	40.9
	ELECTIONS					
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

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC SAFETY					
01-510-6000	SALARIES & WAGES	62,999.50	265,358.40	955,847.00	690,488.60	27.8
01-510-6030	FICA TAXES	1,660.65	6,981.22	14,490.00	7,508.78	48.2
01-510-6040	WORKER'S COMP.	.00	17,941.32	39,786.00	21,844.68	45.1
01-510-6050	ESC TAXES	486.08	2,135.93	9,422.00	7,286.07	22.7
01-510-6060	HEALTH & LIFE INSURANCE	7,271.83	35,152.98	170,729.00	135,576.02	20.6
01-510-6070	PERS RETIREMENT	8,484.22	38,201.15	168,253.00	130,051.85	22.7
01-510-6091	UNIFORM ALLOWANCE	120.00	640.00	3,150.00	2,510.00	20.3
01-510-6280	DUES & SUBSCRIPTIONS	.00	39.98	788.00	748.02	5.1
01-510-6410	INSURANCE - LIABILITY	.00	12,675.76	37,928.00	25,252.24	33.4
01-510-6420	INSURANCE - AUTO	.00	1,985.00	10,080.00	8,095.00	19.7
01-510-6440	INSURANCE - PROPERTY	.00	51.31	.00	(51.31)	.0
01-510-6540	LICENSES & PERMITS	.00	.00	105.00	105.00	.0
01-510-6565	OUTSIDE CONTRACTORS	7,593.75	41,611.01	150,500.00	108,888.99	27.7
01-510-6570	PHYSICAL EXAMS	.00	214.00	1,050.00	836.00	20.4
01-510-6580	POSTAGE	.00	.00	210.00	210.00	.0
01-510-6635	PROF. FEES - COMPUTER SUPPORT	5,475.62	7,245.20	525.00	(6,720.20)	1380.0
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.	516.92	3,654.92	6,300.00	2,645.08	58.0
01-510-7100	BUILDING MAINT.	.00	.00	2,625.00	2,625.00	.0
01-510-7350	REPAIRS - EQUIPMENT	.00	308.78	3,150.00	2,841.22	9.8
01-510-7400	REPAIRS - VEHICLES	120.00	1,800.23	5,250.00	3,449.77	34.3
01-510-7750	GAS & OIL - VEHICLES	1,887.24	6,740.13	17,850.00	11,109.87	37.8
01-510-8150	SUPPLIES - CONSUMABLE	154.81	4,574.47	14,700.00	10,125.53	31.1
01-510-8950	SUPPLIES - UNIFORMS	.00	2,495.00	4,200.00	1,705.00	59.4
01-510-9000	UTILITIES - INTERNET	1,020.35	4,019.17	29,550.00	25,530.83	13.6
01-510-9070	UTILITIES - TELEPHONE	1,503.20	4,543.06	14,700.00	10,156.94	30.9
01-510-9520	CAPITAL OUTLAY - EQUIPMENT	.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	99,294.17	460,800.06	1,709,524.50	1,248,724.44	27.0

CITY OF WHITTIER

EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 4 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

FIRE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
01-520-6000	SALARIES & WAGES	10,130.24	28,338.74	102,735.00	74,396.26	27.6
01-520-6030	FICA TAXES	138.51	478.55	1,470.00	991.45	32.6
01-520-6040	WORKERS COMP	.00	2,630.44	6,058.00	3,427.56	43.4
01-520-6050	ESC TAXES	101.52	247.60	1,014.00	766.40	24.4
01-520-6060	HEALTH & LIFE INSURANCE	2,214.82	9,127.00	23,829.00	14,702.00	38.3
01-520-6070	PERS RETIREMENT	2,228.68	6,886.35	22,381.00	15,494.65	30.8
01-520-6091	UNIFORM ALLOWANCE	20.00	120.00	500.00	380.00	24.0
01-520-6100	VOLUNTEER SUPPORT	124.00	300.25	6,000.00	5,699.75	5.0
01-520-6280	DUES & SUBSCRIPTIONS	.00	.00	600.00	600.00	.0
01-520-6410	INSURANCE - LIABILITY	.00	1,737.30	4,000.00	2,262.70	43.4
01-520-6420	INSURANCE - AUTO	.00	1,363.33	3,500.00	2,136.67	39.0
01-520-6540	LICENSES & PERMITS	.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	.00	647.03	2,500.00	1,852.97	25.9
01-520-6770	TRAVEL, TRAINING & DEV.	.00	151.90	8,000.00	7,848.10	1.9
01-520-7350	REPAIRS - EQUIPMENT	299.30	299.30	3,500.00	3,200.70	8.6
01-520-7400	REPAIRS - VEHICLES	.00	4,407.31	3,000.00	(1,407.31)	146.9
01-520-7750	GAS & OIL - VEHICLES	.00	.00	2,000.00	2,000.00	.0
01-520-8550	SUPPLIES - OFFICE	37.94	37.94	1,250.00	1,212.06	3.0
01-520-8950	SUPPLIES - UNIFORMS	.00	.00	5,000.00	5,000.00	.0
01-520-8970	SUPPLIES - SAFETY	388.20	388.20	1,000.00	611.80	38.8
01-520-9000	UTILITIES - INTERNET	131.50	674.36	4,116.00	3,441.64	16.4
01-520-9070	UTILITIES - TELEPHONE	377.86	726.78	4,500.00	3,773.22	16.2
01-520-9520	CAPITAL OUTLAY - EQUIPMENT	.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	16,192.57	63,675.54	222,853.00	159,177.46	28.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EMS					
01-530-6000	SALARIES & WAGES	14,539.04	44,669.74	285,158.00	240,488.26	15.7
01-530-6030	FICA TAXES	399.47	1,548.25	9,848.00	8,299.75	15.7
01-530-6040	WORKER'S COMP.	.00	3,604.39	23,456.00	19,851.61	15.4
01-530-6050	ESC TAXES	145.58	400.14	2,824.00	2,423.86	14.2
01-530-6060	HEALTH & LIFE INSURANCE	2,529.49	9,756.62	47,658.00	37,901.38	20.5
01-530-6070	PERS RETIREMENT	2,499.40	7,797.16	41,867.00	34,069.84	18.6
01-530-6091	UNIFORM ALLOWANCE	20.00	120.00	1,000.00	880.00	12.0
01-530-6100	EMS VOLUNTEER SUPPORT	685.00	1,083.20	4,000.00	2,916.80	27.1
01-530-6410	INSURANCE - LIABILITY	.00	3,732.29	12,100.00	8,367.71	30.9
01-530-6420	INSURANCE - AUTO	.00	2,259.73	4,840.00	2,580.27	46.7
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	507.50	2,030.00	.00	(2,030.00)	.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	2,000.00	8,000.00	12,000.00	4,000.00	66.7
01-530-6770	TRAVEL, TRAINING & DEV.	.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	100.83	841.61	4,000.00	3,158.39	21.0
01-530-8150	SUPPLIES - CONSUMABLE	162.02	1,743.08	15,000.00	13,256.92	11.6
01-530-8550	SUPPLIES - OFFICE	.00	.00	2,500.00	2,500.00	.0
01-530-8650	SUPPLIES AND DRUGS BILLABLE	.00	2,272.42	5,000.00	2,727.58	45.5
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	362.87	1,148.69	12,000.00	10,851.31	9.6
01-530-9070	UTILITIES - TELEPHONE	100.98	201.98	2,500.00	2,298.02	8.1
01-530-9520	CAPITAL OUTLAY - EQUIPMENT	.00	330.00	.00	(330.00)	.0
	TOTAL EMS	24,052.18	93,152.69	540,457.00	447,304.31	17.2

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC WORKS					
01-600-6000	SALARIES & WAGES	25,349.04	98,812.22	392,169.00	293,356.78	25.2
01-600-6030	FICA TAXES	367.55	1,696.27	5,604.00	3,907.73	30.3
01-600-6040	WORKER'S COMP.	.00	6,990.37	27,789.00	20,798.63	25.2
01-600-6050	ESC TAXES	253.47	897.24	3,865.00	2,967.76	23.2
01-600-6060	HEALTH & LIFE INSURANCE	5,424.85	31,248.77	97,677.00	66,428.23	32.0
01-600-6070	PERS RETIREMENT	5,576.80	23,261.82	85,348.00	62,086.18	27.3
01-600-6410	INSURANCE - LIABILITY	.00	6,799.03	15,400.00	8,600.97	44.2
01-600-6420	INSURANCE - AUTO	.00	1,362.09	5,225.00	3,862.91	26.1
01-600-6430	INSURANCE EQUIPMENT	.00	2,529.24	4,950.00	2,420.76	51.1
01-600-6440	INSURANCE - PROPERTY	.00	651.50	660.00	8.50	98.7
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	2,587.56	3,602.56	2,400.00	(1,202.56)	150.1
01-600-6740	SMALL TOOLS AND EQUIPMENT	.00	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	.00	7,612.70	50,000.00	42,387.30	15.2
01-600-7750	GAS & OIL - VEHICLES	27.82	4,268.44	28,000.00	23,731.56	15.2
01-600-8150	SUPPLIES - CONSUMABLE	63.04	403.18	1,500.00	1,096.82	26.9
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	.00	305.85	8,000.00	7,694.15	3.8
01-600-9000	UTILITIES - INTERNET	494.36	2,076.32	13,965.00	11,888.68	14.9
01-600-9010	UTILITIES - ELECTRICITY	684.88	2,886.57	14,000.00	11,113.43	20.6
01-600-9070	UTILITIES - TELEPHONE	57.35	229.64	1,750.00	1,520.36	13.1
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	40,886.72	197,034.40	756,436.00	559,401.60	26.1

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PROPERTY & FACILITIES					
01-700-6210	B.T.I. CONDO FEES	1,812.53	7,250.12	23,932.00	16,681.88	30.3
01-700-6225	REFUND OIL TAXES	.00	11,696.46	.00	(11,696.46)	.0
01-700-6410	INSURANCE - LIABILITY	.00	1,180.00	4,620.00	3,440.00	25.5
01-700-6440	INSURANCE - PROPERTY	.00	15,449.78	35,200.00	19,750.22	43.9
01-700-6565	PROP & FAC-CONTRACTED SERVICES	.00	25,781.13	66,052.00	40,270.87	39.0
01-700-7100	REPAIRS - BUILDINGS	2,953.94	2,953.94	6,050.00	3,096.06	48.8
01-700-7350	REPAIRS - EQUIPMENT	132.95	502.85	1,500.00	997.15	33.5
01-700-8150	SUPPLIES - CONSUMABLE	.00	1,800.00	3,152.00	1,352.00	57.1
01-700-8550	JANITORIAL SUPPLIES	.00	146.96	500.00	353.04	29.4
01-700-8970	SUPPLIES - SAFETY	.00	.00	1,500.00	1,500.00	.0
01-700-9010	UTILITIES - ELECTRICITY	3,655.01	15,210.34	37,823.00	22,612.66	40.2
01-700-9040	UTILITIES - HEATING FUEL	1,820.29	11,950.51	23,100.00	11,149.49	51.7
01-700-9050	UTILITIES - SOLID WASTE	100.31	401.24	1,638.00	1,236.76	24.5
01-700-9095	UTILITIES - WATER/SEWER	148.01	679.81	1,757.00	1,077.19	38.7
01-700-9520	CAPITAL OUTLAY - EQUIPMENT	.00	57,612.00	126,851.50	69,239.50	45.4
	TOTAL PROPERTY & FACILITIES	10,623.04	152,615.14	333,675.50	181,060.36	45.7
	PARKS AND RECREATION					
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	.00	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	.00	4,596.23	189,375.00	184,778.77	2.4
	TOTAL FUND EXPENDITURES	315,715.06	1,612,052.03	5,589,040.00	3,976,987.97	28.8
	NET REVENUE OVER EXPENDITURES	(115,455.34)	(1,024,178.60)	(980,662.00)	43,516.60	(104.4)

CITY OF WHITTIER
BALANCE SHEET
APRIL 30, 2026

WATER AND WASTEWATER

	ASSETS			
50-000-0100	CASH - COMBINED FUND		647,625.74	
50-000-1200	ACCT REC - WATER WASTEWATER		23,910.53	
50-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUNT		(443.31)	
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		2,485,028.31	
50-000-1890	ACCUMULATED DEPRECIATION		(9,276,521.24)	
	TOTAL ASSETS			8,252,437.53
	LIABILITIES AND EQUITY			
	LIABILITIES			
50-000-2000	ACCOUNTS PAYABLE		6,700.05	
50-000-2010	ACCRUED WAGES PAYABLE		(5,437.90)	
50-000-2050	FEDERAL PAYROLL TAXES PAYABLE		705.49	
50-000-2060	ESC TAXES PAYABLE		163.98	
50-000-2075	HEALTH & LIFE INSURANCE PAYABL		1,549.34	
50-000-2080	PERS PAYABLE		1,585.22	
50-000-2090	AFLAC/GUARDIAN INSURANCE LIAB		155.62	
50-000-2095	ACCRUED LEAVE		27,644.75	
50-000-2150	ACCRUED PAYROLL		3,919.65	
50-000-2182	CURRENT PORT LIFT STATION LOAN		33,474.66	
50-000-2188	L/T PORTION. LIFT STATION LOAN		636,018.63	
50-000-2320	UNEARNED REVENUE		1,093.77	
	TOTAL LIABILITIES			707,573.26
	FUND EQUITY			
50-000-3000	RETAINED EARNINGS		(2,385,864.79)	
50-000-3350	NET INVESTMENT CAPITAL ASSETS		9,977,803.95	
	REVENUE OVER EXPENDITURES - YTD	(47,074.89)		
	BALANCE - CURRENT DATE		7,544,864.27	
	TOTAL FUND EQUITY			7,544,864.27
	TOTAL LIABILITIES AND EQUITY			8,252,437.53

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2026

WATER AND WASTEWATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
50-340-4300	WATER SERVICE CHARGES	11,483.31	40,043.07	310,000.00	269,956.93	12.9
50-340-4350	WASTE WATER SERVICE CHARGES	8,499.92	30,051.36	96,000.00	65,948.64	31.3
	TOTAL CHARGES FOR SERVICES	19,983.23	70,094.43	406,000.00	335,905.57	17.3
	MISCELLANEOUS					
50-360-4902	INVESTMENT INTEREST	.00	.00	30,000.00	30,000.00	.0
50-360-4910	MISCELLANEOUS INCOME	3.90	544.97	500.00	(44.97)	109.0
	TOTAL MISCELLANEOUS	3.90	544.97	30,500.00	29,955.03	1.8
	PROPERTY & SURPLUS SALES					
50-390-4990	TRANSFERS IN	.00	.00	23,341.00	23,341.00	.0
	TOTAL PROPERTY & SURPLUS SALES	.00	.00	23,341.00	23,341.00	.0
	TOTAL FUND REVENUE	19,987.13	70,639.40	459,841.00	389,201.60	15.4

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2026

WATER AND WASTEWATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER & WASTE WATER OPERATING					
50-800-6000	SALARIES & WAGES	11,426.53	48,584.73	162,793.00	114,208.27	29.8
50-800-6030	FICA TAXES	165.67	840.33	2,322.00	1,481.67	36.2
50-800-6040	WORKER'S COMP.	.00	3,108.12	7,040.00	3,931.88	44.2
50-800-6050	ESC TAXES	109.33	434.01	1,601.00	1,166.99	27.1
50-800-6060	HEALTH & LIFE INSURANCE	1,675.61	11,027.62	33,369.00	22,341.38	33.1
50-800-6070	PERS RETIREMENT	2,448.54	11,397.69	33,570.00	22,172.31	34.0
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	3,293.81	8,030.00	4,736.19	41.0
50-800-6440	INSURANCE - PROPERTY	.00	4,369.26	6,050.00	1,680.74	72.2
50-800-6540	LICENSES & PERMITS	.00	805.00	1,200.00	395.00	67.1
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	1,753.43	1,200.00	(553.43)	146.1
50-800-6740	SMALL TOOLS	.00	.00	2,500.00	2,500.00	.0
50-800-6750	TESTING WATER/SEWER	1,075.00	1,075.00	10,000.00	8,925.00	10.8
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	561.99	2,282.74	5,000.00	2,717.26	45.7
50-800-7650	REPAIRS - SYSTEM	.00	.00	5,000.00	5,000.00	.0
50-800-7750	GAS & OIL - VEHICLES	336.38	2,222.10	5,000.00	2,777.90	44.4
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	.00	13.80	5,000.00	4,986.20	.3
50-800-9000	UTILITIES -INTERNET	494.36	1,845.39	13,230.00	11,384.61	14.0
50-800-9010	UTILITIES - ELECTRICITY	2,736.89	15,085.29	32,000.00	16,914.71	47.1
50-800-9040	UTILITIES - HEATING FUEL	300.68	632.38	3,200.00	2,567.62	19.8
50-800-9070	UTILITIES - TELEPHONE	271.42	542.88	1,000.00	457.12	54.3
50-800-9580	CAPITAL OUTLAY - W/WW	.00	8,280.00	33,015.00	24,735.00	25.1
	TOTAL WATER & WASTE WATER OPERATIN	22,109.90	117,714.29	888,406.00	770,691.71	13.3
	TOTAL FUND EXPENDITURES	22,109.90	117,714.29	888,406.00	770,691.71	13.3
	NET REVENUE OVER EXPENDITURES	(2,122.77)	(47,074.89)	(428,565.00)	(381,490.11)	(11.0)

CITY OF WHITTIER
BALANCE SHEET
APRIL 30, 2026

SMALL BOAT HARBOR

ASSETS

51-000-0100	CASH - COMBINED FUND	697,397.70	
51-000-0110	2017 HARBOR BOND RESERVE	159,025.00	
51-000-0120	2025 HARBOR BOND RESERVE	315,667.56	
51-000-1090	PETTY CASH	350.00	
51-000-1200	ACCOUNTS RECEIVABLE - CASELLE	840.00	
51-000-1201	ACCTS REC FROM HARBOR	585,245.14	
51-000-1230	ACCOUNTS RECEIVABLE - LEASES	10,720.49	
51-000-1240	GASB 87 LEASE RECEIVABLE	2,651,418.18	
51-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUNT	(5,551.25)	
51-000-1399	CASH CLEARING	1,416.85	
51-000-1720	PREPAID INSURANCE	.04	
51-000-1810	BUILDINGS & FACILITIES	24,624,869.38	
51-000-1820	MACHINERY & EQUIPMENT	242,870.95	
51-000-1824	EQUIPMENT - COMPUTER	154,150.47	
51-000-1830	CONSTRUCTION IN PROGRESS	6,436,574.59	
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	(95,038.50)	
	TOTAL ASSETS		21,952,773.24

LIABILITIES AND EQUITY

LIABILITIES

51-000-2000	ACCOUNTS PAYABLE	19,089.48	
51-000-2010	ACCRUED WAGES PAYABLE	(19,796.05)	
51-000-2050	FEDERAL PAYROLL TAXES PAYABLE	2,300.43	
51-000-2060	ESC TAXES PAYABLE	574.73	
51-000-2075	HEALTH & LIFE INSURANCE PAYABL	8,263.19	
51-000-2080	PERS PAYABLE	918.81	
51-000-2090	AFLAC/GUARDIAN INSURANCE LIAB	297.46	
51-000-2095	ACCRUED LEAVE	47,288.86	
51-000-2150	ACCRUED PAYROLL	17,458.10	
51-000-2178	ACCRUED INTEREST PAYABLE	29,427.09	
51-000-2180	CURRENT PORT.2017 BOND PREMIUM	8,843.00	
51-000-2182	CURRENT PORT. 2017 HARBOR BOND	90,000.00	
51-000-2183	CURRENT PORT. 2025 HARBOR BOND	95,000.00	
51-000-2186	NET PREMIUM-2017 BOND ISSUANCE	88,430.45	
51-000-2187	L/T PORT 25 HARB BOND PREMIUM	185,000.00	
51-000-2188	L/T PORTION. 2017 HARBOR BOND	1,325,000.00	
51-000-2189	L/T PORTION. 2025 HARBOR BOND	4,160,000.00	
51-000-2190	L/T LEASE LIABILITIES	1,060,086.59	
51-000-2320	UNEARNED REVENUE - MOORAGE	150,523.69	
51-000-2700	DEFERRED INFLOW OF RESOURCES	2,540,653.13	
	TOTAL LIABILITIES		9,809,358.96

FUND EQUITY

51-000-3000	RETAINED EARNINGS	(10,942,860.44)	
51-000-3350	NET INVESTMENT CAPITAL ASSETS	22,798,731.33	

CITY OF WHITTIER
BALANCE SHEET
APRIL 30, 2026

SMALL BOAT HARBOR

REVENUE OVER EXPENDITURES - YTD	287,543.39		
BALANCE - CURRENT DATE		12,143,414.28	
TOTAL FUND EQUITY			12,143,414.28
TOTAL LIABILITIES AND EQUITY			21,952,773.24

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2026

SMALL BOAT HARBOR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
51-340-4251	USER FEES & PERMITS	.00	.00	3,000.00	3,000.00	.0
51-340-4399	MOORAGE - TRANSIENT WINTER	736.06	5,898.59	35,000.00	29,101.41	16.9
51-340-4401	MOORAGE - PREFERENTIAL	9,383.60	828,381.66	550,000.00	(278,381.66)	150.6
51-340-4402	MOORAGE - TRANSIENT	26,928.98	134,991.00	535,000.00	400,009.00	25.2
51-340-4403	BOAT LIFT FEES	71.73	119.55	.00	(119.55)	.0
51-340-4404	UTILITY FEES	.00	3,086.04	63,000.00	59,913.96	4.9
51-340-4406	WHARFAGE FEES	173.34	173.34	5,000.00	4,826.66	3.5
51-340-4407	VESSEL TOW FEES	.00	.00	1,000.00	1,000.00	.0
51-340-4409	WAITING LIST FEES	300.00	5,500.00	20,000.00	14,500.00	27.5
51-340-4410	PUMP OUT FEES	.00	75.00	1,000.00	925.00	7.5
51-340-4411	LAUNCH FEES	3,400.00	15,300.00	125,000.00	109,700.00	12.2
51-340-4412	SHOWERS	.00	15.00	3,700.00	3,685.00	.4
51-340-4413	GRID	145.00	145.00	3,000.00	2,855.00	4.8
51-340-4414	VESSEL MAINTENANCE	25.00	75.00	1,000.00	925.00	7.5
51-340-4415	DRY STORAGE FEES	163.16	1,000.98	5,300.00	4,299.02	18.9
51-340-4416	PARKING - ANNUAL	5,000.00	6,000.00	48,000.00	42,000.00	12.5
51-340-4426	PARKING DAILY	1,089.60	2,153.10	129,000.00	126,846.90	1.7
51-340-4427	KAYAK LAUNCH FEES	.00	.00	2,500.00	2,500.00	.0
51-340-4428	ENVIRONMENTAL FEE	27.75	105.50	2,205.00	2,099.50	4.8
51-340-4445	MISC. SERVICES	.00	3,253.05	5,000.00	1,746.95	65.1
	TOTAL CHARGES FOR SERVICES	47,444.22	1,006,272.81	1,537,705.00	531,432.19	65.4
	LEASE INCOME					
51-345-4512	LEASE - ARRC NET OF RR SHARE	9,033.43	36,973.72	59,787.00	22,813.28	61.8
51-345-4513	LEASE CREDITS (CONTRA)	(14,779.95)	(14,779.95)	(55,571.00)	(40,791.05)	(26.6)
51-345-4515	LEASE - GARBAGE REVENUE	2,730.00	2,730.00	8,750.00	6,020.00	31.2
	TOTAL LEASE INCOME	(3,016.52)	24,923.77	12,966.00	(11,957.77)	192.2
	OTHER REVENUE					
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	11.00	11.00	25,000.00	24,989.00	.0
51-360-4900	INTEREST & LATE FEES ON A/R	.00	318.49	87,141.00	86,822.51	.4
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	11.00	329.49	202,984.00	202,654.51	.2
	TOTAL FUND REVENUE	44,438.70	1,031,526.07	1,753,655.00	722,128.93	58.8

SMALL BOAT HARBOR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	HARBOR OPERATIONS EXP					
51-800-6000	SALARIES & WAGES	40,289.34	173,297.47	661,689.00	488,391.53	26.2
51-800-6030	FICA TAXES	769.79	3,743.85	11,858.00	8,114.15	31.6
51-800-6040	WORKER'S COMP.	.00	13,198.11	3,047.00	(10,151.11)	433.2
51-800-6050	ESC TAXES	383.15	1,542.63	6,597.00	5,054.37	23.4
51-800-6060	HEALTH & LIFE INSURANCE	8,774.09	50,974.04	193,619.00	142,644.96	26.3
51-800-6070	PERS RETIREMENT	8,139.82	38,537.03	135,296.00	96,758.97	28.5
51-800-6220	BANK SERVICE CHARGES	1,661.12	32,431.28	20,000.00	(12,431.28)	162.2
51-800-6265	BOND INTEREST EXPENSE	143,550.00	143,550.00	306,343.00	162,793.00	46.9
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	29,125.85	58,425.00	29,299.15	49.9
51-800-6420	INSURANCE - AUTO	.00	374.18	1,500.00	1,125.82	25.0
51-800-6430	INSURANCE EQUIPMENT	.00	289.68	815.00	525.32	35.5
51-800-6440	INSURANCE - PROPERTY	.00	63,665.13	72,000.00	8,334.87	88.4
51-800-6565	OUTSIDE CONTRACTORS	295.00	449.29	80,000.00	79,550.71	.6
51-800-6570	PHYSICAL EXAMS	.00	.00	150.00	150.00	.0
51-800-6580	POSTAGE	200.00	600.00	3,500.00	2,900.00	17.1
51-800-6635	PROF. FEES - COMPUTER SUPPORT	5,167.62	6,690.12	3,200.00	(3,490.12)	209.1
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.	.00	2,025.30	6,000.00	3,974.70	33.8
51-800-6780	WASTE DISPOSAL - EVOS	807.30	807.30	500.00	(307.30)	161.5
51-800-7100	REPAIRS - BUILDINGS	.00	.00	5,000.00	5,000.00	.0
51-800-7350	REPAIRS - EQUIPMENT	.00	2,104.97	3,500.00	1,395.03	60.1
51-800-7400	REPAIRS - VEHICLES	183.99	711.86	1,000.00	288.14	71.2
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	260.33	2,073.72	5,000.00	2,926.28	41.5
51-800-7800	REPAIRS - FACILITIES	243.77	243.77	3,000.00	2,756.23	8.1
51-800-7820	REPAIRS - DOCKS	.00	285.82	5,000.00	4,714.18	5.7
51-800-8150	SUPPLIES - CONSUMABLE	3,647.58	4,090.67	19,475.00	15,384.33	21.0
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	47.50	1,576.82	5,500.00	3,923.18	28.7
51-800-8950	SUPPLIES - UNIFORMS	.00	.00	2,500.00	2,500.00	.0
51-800-8970	SUPPLIES - SAFETY	.00	61.12	2,500.00	2,438.88	2.4
51-800-9000	UTILITIES - INTERNET	978.85	4,672.46	26,460.00	21,787.54	17.7
51-800-9010	UTILITIES - ELECTRICITY	7,832.19	35,617.06	79,000.00	43,382.94	45.1
51-800-9040	UTILITIES - HEATING FUEL	575.46	2,790.22	4,000.00	1,209.78	69.8
51-800-9050	UTILITIES - SOLID WASTE	7,684.31	30,737.24	165,000.00	134,262.76	18.6
51-800-9070	UTILITIES - TELEPHONE	279.43	866.20	2,000.00	1,133.80	43.3
51-800-9095	UTILITIES - WATER/WASTEWATER	568.08	2,434.60	24,000.00	21,565.40	10.1
51-800-9510	SNOW REMOVAL	.00	.00	41,616.00	41,616.00	.0
51-800-9520	CAPITAL OUTLAY - EQUIPMENT	.00	330.00	29,667.00	29,337.00	1.1
	TOTAL HARBOR OPERATIONS EXP	232,338.72	653,982.68	3,306,967.00	2,652,984.32	19.8

SMALL BOAT HARBOR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL OUTLAY - FROM RESERVE					
51-900-9575	BOND PRINCIPAL	90,000.00	90,000.00	180,864.00	90,864.00	49.8
	TOTAL CAPITAL OUTLAY - FROM RESERVE	90,000.00	90,000.00	180,864.00	90,864.00	49.8
	TOTAL FUND EXPENDITURES	322,338.72	743,982.68	3,487,831.00	2,743,848.32	21.3
	NET REVENUE OVER EXPENDITURES	(277,900.02)	287,543.39	(1,734,176.00)	(2,021,719.39)	16.6

CITY OF WHITTIER
BALANCE SHEET
APRIL 30, 2026

DELONG DOCK

	ASSETS			
53-000-0100	CASH - COMBINED FUND		1,470,543.07	
53-000-1201	ACCTS REC FROM DELONG DOCK		230,614.05	
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			3,215,604.68
	LIABILITIES AND EQUITY			
	LIABILITIES			
53-000-2000	ACCOUNTS PAYABLE		6,535.06	
53-000-2060	ESC TAXES PAYABLE		109.13	
53-000-2075	HEALTH & LIFE INSURANCE PAYABL		1,549.35	
53-000-2090	AFLAC/GUARDIAN INSURANCE LIAB		122.67	
53-000-2150	ACCRUED PAYROLL		2,974.43	
	TOTAL LIABILITIES			11,290.64
	FUND EQUITY			
53-000-3000	RETAINED EARNINGS		3,251,015.08	
	REVENUE OVER EXPENDITURES - YTD	(46,701.04)		
	BALANCE - CURRENT DATE		3,204,314.04	
	TOTAL FUND EQUITY			3,204,314.04
	TOTAL LIABILITIES AND EQUITY			3,215,604.68

DELONG DOCK

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
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
	SOURCE 360					
53-360-4901	INTEREST ON BANK ACCO	.00	.00	20,000.00	20,000.00	.0
	TOTAL SOURCE 360	.00	.00	20,000.00	20,000.00	.0
	TOTAL FUND REVENUE	.00	3,000.00	143,000.00	140,000.00	2.1

DELONG DOCK

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 801					
53-801-6000	SALARES & WAGES	7,277.68	7,277.68	57,204.00	49,926.32	12.7
53-801-6030	FICA/MEDICARE	105.52	105.52	950.00	844.48	11.1
53-801-6040	WORKER'S COMP.	.00	.00	264.00	264.00	.0
53-801-6050	ESC TAXES	72.76	72.76	572.00	499.24	12.7
53-801-6060	HEALTH & LIFE INSURANCE	1,647.85	1,647.85	16,085.00	14,437.15	10.2
53-801-6070	PERS RETIREMENT	1,601.02	1,601.02	12,157.00	10,555.98	13.2
53-801-6270	DEPRECIATION	.00	.00	554,000.00	554,000.00	.0
53-801-6410	INSURANCE - LIABILITY	.00	5,194.11	12,000.00	6,805.89	43.3
53-801-6440	INSURANCE - PROPERTY	.00	26,167.29	16,200.00	(9,967.29)	161.5
53-801-6565	OUTSIDE CONTRACTORS	5,203.88	5,203.88	52,956.00	47,752.12	9.8
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	1,331.18	2,430.93	10,000.00	7,569.07	24.3
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	17,239.89	49,701.04	804,388.00	754,686.96	6.2
	CAPITAL OUTLAY					
53-900-9540	CAP EXP EMERGENCY REPAIRS	.00	.00	10,000.00	10,000.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	10,000.00	10,000.00	.0
	TOTAL FUND EXPENDITURES	17,239.89	49,701.04	814,388.00	764,686.96	6.1
	NET REVENUE OVER EXPENDITURES	(17,239.89)	(46,701.04)	(671,388.00)	(624,686.96)	(7.0)

CITY OF WHITTIER
BALANCE SHEET
APRIL 30, 2026

MOTOR POOL

	ASSETS			
60-000-0100	CASH - COMBINED FUND		203,637.90	
60-000-1820	MACHINERY & EQUIPMENT		780,527.00	
60-000-1823	EQUIPMENT - VEHICLES		120,000.00	
60-000-1890	ACCUMULATED DEPRECIATION		(144,023.83)	
	TOTAL ASSETS			960,141.07
	LIABILITIES AND EQUITY			
	LIABILITIES			
60-000-2182	CURRENT PORT MOTOR GRADER LOAN		89,486.90	
60-000-2190	L/T LOAN PAYABLE		387,540.10	
	TOTAL LIABILITIES			477,027.00
	FUND EQUITY			
60-000-3000	RETAINED EARNINGS		327,996.17	
60-000-3003	RESERVE - HARBOR FUND		65,631.00	
	REVENUE OVER EXPENDITURES - YTD	89,486.90		
	BALANCE - CURRENT DATE		483,114.07	
	TOTAL FUND EQUITY			483,114.07
	TOTAL LIABILITIES AND EQUITY			960,141.07

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2026

MOTOR POOL

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	OTHER REVENUE					
60-360-4910	VEHICLE RENT	.00	.00	30,750.00	30,750.00	.0
	TOTAL OTHER REVENUE	.00	.00	30,750.00	30,750.00	.0
	TRANSFERS IN					
60-390-4990	TRANSFERS IN	.00	89,486.90	.00	(89,486.90)	.0
	TOTAL TRANSFERS IN	.00	89,486.90	.00	(89,486.90)	.0
	TOTAL FUND REVENUE	.00	89,486.90	30,750.00	(58,736.90)	291.0

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2026

MOTOR POOL

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MOTOR POOL OPERATING					
60-800-6270	DEPRECIATION	.00	.00	34,805.00	34,805.00	.0
	TOTAL MOTOR POOL OPERATING	.00	.00	34,805.00	34,805.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	34,805.00	34,805.00	.0
	NET REVENUE OVER EXPENDITURES	.00	89,486.90	(4,055.00)	(93,541.90)	2206.8

CITY OF WHITTIER
BALANCE SHEET
APRIL 30, 2026

GENERAL FUND MRRF

	ASSETS			
72-000-0100	CASH - COMBINED FUND		823,680.22	
	TOTAL ASSETS			823,680.22
	LIABILITIES AND EQUITY			
	LIABILITIES			
72-000-2000	ACCOUNTS PAYABLE		6,006.75	
	TOTAL LIABILITIES			6,006.75
	FUND EQUITY			
72-000-3000	FUND BALANCE		710,438.75	
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	(25,781.87)		
	BALANCE - CURRENT DATE		817,673.47	
	TOTAL FUND EQUITY			817,673.47
	TOTAL LIABILITIES AND EQUITY			823,680.22

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2026

GENERAL FUND MRRF

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

GENERAL FUND MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
72-800-6740	SMALL TOOLS AND EQUIPMENT	.00	11,839.84	.00	(11,839.84)	.0
	TOTAL EXPENDITURES	.00	11,839.84	.00	(11,839.84)	.0
	DEPARTMENT 900					
72-900-9200	CAPITAL EXPENDITURES	15,119.99	15,729.79	.00	(15,729.79)	.0
	TOTAL DEPARTMENT 900	15,119.99	15,729.79	.00	(15,729.79)	.0
	TOTAL FUND EXPENDITURES	15,119.99	27,569.63	.00	(27,569.63)	.0
	NET REVENUE OVER EXPENDITURES	(15,119.99)	(25,781.87)	.00	25,781.87	.0

CITY OF WHITTIER
BALANCE SHEET
APRIL 30, 2026

HARBOR MRRF

	ASSETS			
73-000-0100	CASH - COMBINED FUND		693,180.02	
73-000-1220	ACCOUNTS REC - BUSINESS TAX		5,621.01	
	TOTAL ASSETS			698,801.03
	LIABILITIES AND EQUITY			
	LIABILITIES			
73-000-2320	UNEARNED REVENUE		1,992.79	
	TOTAL LIABILITIES			1,992.79
	FUND EQUITY			
73-000-3000	FUND BALANCE		676,888.97	
	REVENUE OVER EXPENDITURES - YTD	19,919.27		
	BALANCE - CURRENT DATE		696,808.24	
	TOTAL FUND EQUITY			696,808.24
	TOTAL LIABILITIES AND EQUITY			698,801.03

HARBOR MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	SOURCE 340					
73-340-4405	WATER-BORNE PASSENGER FEES	18,241.24	21,985.24	.00	(21,985.24)	.0
	TOTAL SOURCE 340	18,241.24	21,985.24	.00	(21,985.24)	.0
	TOTAL FUND REVENUE	18,241.24	21,985.24	.00	(21,985.24)	.0

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2026

HARBOR MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	NON-GRANT EXPENDITURES					
73-800-9205	HARBOR RENOVATION	.00	2,065.97	.00	(2,065.97)	.0
	TOTAL NON-GRANT EXPENDITURES	.00	2,065.97	.00	(2,065.97)	.0
	TOTAL FUND EXPENDITURES	.00	2,065.97	.00	(2,065.97)	.0
	NET REVENUE OVER EXPENDITURES	18,241.24	19,919.27	.00	(19,919.27)	.0

CITY OF WHITTIER
BALANCE SHEET
APRIL 30, 2026

WATER/WASTEWATER MRRF

	ASSETS		
75-000-0100	CASH - COMBINED FUND	1,369,927.12	
	TOTAL ASSETS		1,369,927.12
	LIABILITIES AND EQUITY		
	FUND EQUITY		
75-000-3000	FUND BALANCE	1,369,927.12	
	TOTAL FUND EQUITY		1,369,927.12
	TOTAL LIABILITIES AND EQUITY		1,369,927.12

WATER/WASTEWATER MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	SOURCE 360					
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

WATER/WASTEWATER MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GRANT EXPENDITURES					
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