CITY OF WHITTIER
COMBINED CASH INVESTMENT
APRIL 30, 2025

COMBINED CASH ACCOUNTS

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	2,612,904.14
20	ALLOCATION TO CRUISE SHIP TAX	1,708,703.21
50	ALLOCATION TO WATER AND WASTEWATER	633,708.78
51	ALLOCATION TO SMALL BOAT HARBOR	842,950.28
53	ALLOCATION TO DELONG DOCK	1,486,746.44
60	ALLOCATION TO MOTOR POOL	174,151.00
72	ALLOCATION TO GENERAL FUND MRRF	946,369.79
75	ALLOCATION TO WATER/WASTEWATER MRRF	1,369,927.12
	TOTAL ALLOCATIONS TO OTHER FUNDS	9,775,460.76
	ZERO PROOF IF ALLOCATIONS BALANCE	9,775,460.76

CITY OF WHITTIER
BALANCE SHEET
APRIL 30, 2025

GENERAL FUND

ASSETS

01-000-0100	CASH - COMBINED FUND		2,612,904.14	
01-000-1090	PETTY CASH		250.00	
01-000-1150	ACCRUED INTEREST RECEIVABLE		22,808.16	
01-000-1200	ACCOUNTS RECEIVABLE - GENERAL		72,338.66	
01-000-1201	AR- NOT THRU AR JOURNAL CASELL		16,741.05	
01-000-1210	ACCOUNTS REC PROPERTY TAX REAL		33,178.12	
01-000-1212	ACCOUNTS REC PROPERTY TAX PERS		166,108.08	
01-000-1215	UNAPPLIED PAYMENT - PROP TAX		(3,183.71)	
01-000-1220	ACCOUNTS REC - BUSINESS TAX		19,588.14	
01-000-1230	ACCOUNTS RECEIVABLE - LEASES		35,727.63	
01-000-1240	GASB 87 LEASE RECEIVABLE		12,457,653.02	
01-000-1251	GRANTS RECEIVABLE		(7,250.67)	
01-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUN		(191,696.34)	
01-000-1700	PREPAID EXPENSES		29,348.30	
01-000-1710	PREPAID WORKER'S COMP.		(.04)	
01-000-1720	PREPAID INSURANCE		.06	
01-000-1900	SUSPENSE		20,173.24	
	TOTAL ASSETS			15,284,687.84

LIABILITIES AND EQUITY

LIABILITIES

01-000-2000	ACCOUNTS PAYABLE		19,826.55	
01-000-2030	WORKER'S COMP PAYABLE		16,741.05	
01-000-2050	FEDERAL PAYROLL TAXES PAYABLE		47.34	
01-000-2060	ESC TAXES PAYABLE		3,269.74	
01-000-2075	HEALTH & LIFE INSURANCE PAYABL		16,624.18	
01-000-2080	PERS PAYABLE		48,263.53	
01-000-2085	DEFERRED COMP PAYABLE		(3,509.80)	
01-000-2090	AFLAC/GUARDIAN INSURANCE LIAB		(129.02)	
01-000-2150	ACCRUED PAYROLL		47,734.37	
01-000-2310	UNEARNED REVENUE - PROPERTY TA		42,449.69	
01-000-2320	UNEARNED REVENUE - OTHER		1,330.99	
01-000-2700	DEFERRED INFLOW OF RESOURCES		12,257,580.16	
	TOTAL LIABILITIES			12,450,228.78

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	(297,869.44)		
	BALANCE - CURRENT DATE		2,834,459.06	
	TOTAL FUND EQUITY			2,834,459.06

CITY OF WHITTIER
BALANCE SHEET
APRIL 30, 2025

GENERAL FUND

TOTAL LIABILITIES AND EQUITY	15,284,687.84

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
01-310-4005	FISH TAX	.00	.00	60,000.00	60,000.00	.0
01-310-4006	MOTOR VEHICLE REGISTRATION	297.16	628.36	4,000.00	3,371.64	15.7
01-310-4007	LIQUOR TAX	.00	.00	6,500.00	6,500.00	.0
01-310-4008	FUEL TRANSFER EXCISE TAX	16.87	328.61	15,000.00	14,671.39	2.2
01-310-4009	ELEC & TELE CO-OP TAX	.00	.00	8,000.00	8,000.00	.0
01-310-4200	SALES TAX	37,771.52	120,775.52	685,435.00	564,659.48	17.6
01-310-4201	PROPERTY TAX - REAL	3,058.27	2,085.49	528,000.00	525,914.51	.4
01-310-4202	PROPERTY TAX - PERSONAL	.00	(7,828.56)	320,000.00	327,828.56	(2.5)
01-310-4205	BUSINESS TRANSPORTATION TAX	.00	9,556.93	.00	(9,556.93)	.0
	TOTAL TAXES	41,143.82	125,546.35	1,626,935.00	1,501,388.65	7.7
	LICENSES & PERMITS					
01-320-4250	BUSINESS LICENSES	250.00	2,150.00	5,500.00	3,350.00	39.1
01-320-4251	USER FEES & PERMITS	40.00	4,235.00	1,500.00	(2,735.00)	282.3
01-320-4312	AMBULANCE FEES	1,000.75	18,824.78	7,500.00	(11,324.78)	251.0
	TOTAL LICENSES & PERMITS	1,290.75	25,209.78	14,500.00	(10,709.78)	173.9
	INTERGOVERNMENTAL REVENUE					
01-330-4002	STATE REVENUE SHARING	.00	.00	78,500.00	78,500.00	.0
01-330-4003	STATE PAY-IN-LIEU OF TAXES	.00	.00	55,000.00	55,000.00	.0
01-330-4006	STATE OF ALASKA GRANT	.00	.00	37,791.00	37,791.00	.0
01-330-4012	FEDERAL GRANT FUNDS	.00	.00	188,907.00	188,907.00	.0
01-330-4025	NAT'L FOREST SERVICE RECEIPTS	.00	.00	27,000.00	27,000.00	.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	387,198.00	387,198.00	.0
	LEASES					
01-345-4515	LEASE INCOME - CITY LAND	5,589.58	24,638.32	319,776.00	295,137.68	7.7
01-345-4517	LEASES - ARRC LAND	1,176.49	4,705.96	.00	(4,705.96)	.0
01-345-4520	LEASE INCOME - CONDOMINIUMS	600.00	2,400.00	13,800.00	11,400.00	17.4
01-345-4525	LAND USE RENT	14,027.24	14,342.24	14,000.00	(342.24)	102.4
	TOTAL LEASES	21,393.31	46,086.52	347,576.00	301,489.48	13.3
	FINES & CITATIONS					
01-350-4261	PSD FINES & CITATIONS	.00	.00	500.00	500.00	.0
01-350-4262	PSD PARKING TICKETS CIVIL	.00	150.00	1,000.00	850.00	15.0
	TOTAL FINES & CITATIONS	.00	150.00	1,500.00	1,350.00	10.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS					
01-360-4099	MISCELLANEOUS REVENUE	40.00	428.96	2,500.00	2,071.04	17.2
01-360-4204	INTEREST & PENALTIES	1,725.90	11,978.39	2,000.00	(9,978.39)	598.9
01-360-4900	INTEREST ON BANK ACCOUNTS	.00	11,500.05	.00	(11,500.05)	.0
01-360-4902	INVESTMENT INTEREST	.00	.00	80,000.00	80,000.00	.0
01-360-4903	LEASE INTEREST REVENUE	.00	.00	373,177.00	373,177.00	.0
01-360-4914	TRANSFIELD - TUNNEL CONTRAC	.00	.00	40,000.00	40,000.00	.0
01-360-4915	GIRDWOOD-POLICE CONTRACT	66,087.00	264,348.00	793,044.00	528,696.00	33.3
	TOTAL MISCELLANEOUS	67,852.90	288,255.40	1,290,721.00	1,002,465.60	22.3
	TRANSFERS & OTHER					
01-390-4855	SURPLUS SALES	.00	3,400.00	.00	(3,400.00)	.0
01-390-4990	TRANSFER IN FROM CVP FUND	.00	691,434.00	691,434.00	.00	100.0
01-390-4991	TRANSFER IN	.00	33,417.00	33,417.00	.00	100.0
01-390-4994	TRANSFER IN FROM HARBOR	.00	165,043.00	165,043.00	.00	100.0
01-390-4995	TRANSFER IN FROM WWS	.00	36,050.00	36,050.00	.00	100.0
01-390-4996	TRANSFER IN FROM DELONG DOCK	.00	14,000.00	14,000.00	.00	100.0
	TOTAL TRANSFERS & OTHER	.00	943,344.00	939,944.00	(3,400.00)	100.4
	TOTAL FUND REVENUE	131,680.78	1,428,592.05	4,608,374.00	3,179,781.95	31.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMIN					
01-400-6000	SALARIES & WAGES	24,346.30	84,221.14	358,166.00	273,944.86	23.5
01-400-6030	FICA TAXES	472.67	1,907.88	5,110.00	3,202.12	37.3
01-400-6040	WORKER'S COMP.	.00	710.11	1,628.00	917.89	43.6
01-400-6050	ESC TAXES	185.91	918.47	3,524.00	2,605.53	26.1
01-400-6060	HEALTH & LIFE INSURANCE	2,755.70	14,720.26	55,185.00	40,464.74	26.7
01-400-6070	PERS RETIREMENT	4,070.04	10,001.49	74,689.00	64,687.51	13.4
01-400-6205	ADVERTISING	.00	92.80	2,500.00	2,407.20	3.7
01-400-6220	BANK SERVICES CHARGES	.00	2,394.05	7,500.00	5,105.95	31.9
01-400-6240	COMMUNITY SUPPORT-DONATIONS	220.85	220.85	1,500.00	1,279.15	14.7
01-400-6280	DUES & SUBSCRIPTIONS	.00	2,768.55	7,900.00	5,131.45	35.0
01-400-6410	INSURANCE - LIABILITY	.00	15,020.47	25,850.00	10,829.53	58.1
01-400-6440	INSURANCE - PROPERTY	.00	892.25	700.00	(192.25)	127.5
01-400-6540	LICENSES & PERMITS	.00	.00	200.00	200.00	.0
01-400-6565	OUTSIDE CONTRACTORS	3,007.50	9,082.50	163,607.00	154,524.50	5.6
01-400-6570	PHYSICAL EXAMS & BACKGROUND CK	.00	177.00	.00	(177.00)	.0
01-400-6580	POSTAGE	.00	1,519.50	3,700.00	2,180.50	41.1
01-400-6610	PROF. FEES - ACCOUNTING	.00	.00	26,460.00	26,460.00	.0
01-400-6620	PROF. FEES - APPRAISAL	5,000.00	5,000.00	25,273.00	20,273.00	19.8
01-400-6625	PROF. FEES - FINANCIAL SOFTWAR	1,785.00	11,790.00	23,562.00	11,772.00	50.0
01-400-6635	PROF. FEES - COMPUTER SUPPORT	.00	.00	1,000.00	1,000.00	.0
01-400-6636	PROF FEES - WEB SITE SUPPORT	.00	.00	3,087.00	3,087.00	.0
01-400-6640	PROF. FEES-ENGINEERING	.00	.00	102,000.00	102,000.00	.0
01-400-6650	PROF. FEES - LEGAL	19,699.40	50,030.52	80,000.00	29,969.48	62.5
01-400-6670	REIMBURSEMENT	.00	3,319.97	.00	(3,319.97)	.0
01-400-6700	PUBLICATIONS & SUBSCRIPTIONS	.00	.00	600.00	600.00	.0
01-400-6735	EQUIPMENT AND FURNISHINGS	.00	56.78	6,000.00	5,943.22	1.0
01-400-6770	TRAVEL, TRAINING & DEV.	247.50	5,632.31	20,000.00	14,367.69	28.2
01-400-8150	SUPPLIES - CONSUMABLE	200.00	408.67	4,000.00	3,591.33	10.2
01-400-8550	SUPPLIES - OFFICE	.00	2,290.37	6,000.00	3,709.63	38.2
01-400-8750	SUPPLIES - PRINTING	288.87	856.61	2,200.00	1,343.39	38.9
01-400-9000	UTILITIES - INTERNET	2,015.70	11,790.82	25,900.00	14,109.18	45.5
01-400-9070	UTILITIES - TELEPHONE	291.75	2,656.06	7,000.00	4,343.94	37.9
01-400-9100	MISCELLANEOUS EXPENSES	.00	.00	500.00	500.00	.0
01-400-9520	CAPITAL OUTLAY - EQUIPMENT	4,019.25	4,019.25	.00	(4,019.25)	.0
01-400-9530	CAPITAL OUTLAY-COMPUTER EQUIP	.00	2,846.00	5,000.00	2,154.00	56.9
	TOTAL ADMIN	68,606.44	245,344.68	1,050,341.00	804,996.32	23.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COUNCIL					
01-401-6000	SALARIES & WAGES	5,236.00	20,944.00	69,005.00	48,061.00	30.4
01-401-6030	FICA TAXES	75.92	125.12	987.00	861.88	12.7
01-401-6040	WORKER'S COMP.	.00	.00	314.00	314.00	.0
01-401-6050	ESC TAXES	52.36	104.72	681.00	576.28	15.4
01-401-6060	HEALTH & LIFE INSURANCE	951.40	1,683.41	11,886.00	10,202.59	14.2
01-401-6070	PERS RETIREMENT	1,151.94	(96.26)	15,027.00	15,123.26	(.6)
01-401-6240	CITY COUNCIL-COMMUNITY SUPPORT	.00	5,545.48	137,512.00	131,966.52	4.0
01-401-6241	WEBSITE - CODE UPDATES	.00	10,620.58	12,300.00	1,679.42	86.4
01-401-6280	DUES & SUBSCRIPTIONS	.00	701.50	3,000.00	2,298.50	23.4
01-401-6325	FIREWORKS	.00	.00	15,000.00	15,000.00	.0
01-401-6565	OUTSIDE CONTRACTORS	8,500.00	25,500.00	45,440.00	19,940.00	56.1
01-401-6580	POSTAGE	.00	.00	500.00	500.00	.0
01-401-6600	PROF. FEES - AUDIT	.00	.00	46,000.00	46,000.00	.0
01-401-6650	PROF. FEES - LEGAL	.00	168.00	45,000.00	44,832.00	.4
01-401-6770	TRAVEL, TRAINING & DEV.	.00	.00	13,500.00	13,500.00	.0
01-401-6800	COUNCIL CHAMBER IMPROV	.00	.00	6,000.00	6,000.00	.0
01-401-8550	SUPPLIES - OFFICE	.00	490.00	1,250.00	760.00	39.2
01-401-9000	UTILITIES - INTERNET	.00	.00	5,600.00	5,600.00	.0
01-401-9070	UTILITIES - TELEPHONE	.00	.00	1,000.00	1,000.00	.0
01-401-9500	LOBBYIST FEES	10,500.00	42,250.00	132,300.00	90,050.00	31.9
01-401-9520	CAPITAL OUTLAY - EQUIPMENT	2,546.30	2,546.30	.00	(2,546.30)	.0
	TOTAL COUNCIL	29,013.92	110,582.85	562,302.00	451,719.15	19.7
	ELECTIONS					
01-420-6100	VOLUNTEER SUPPORT	.00	.00	1,500.00	1,500.00	.0
01-420-8150	SUPPLIES - CONSUMABLE	.00	.00	750.00	750.00	.0
	TOTAL ELECTIONS	.00	.00	2,250.00	2,250.00	.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC SAFETY					
01-510-6000	SALARIES & WAGES	69,513.11	283,237.93	940,942.00	657,704.07	30.1
01-510-6030	FICA TAXES	1,507.53	5,911.31	14,277.00	8,365.69	41.4
01-510-6040	WORKER'S COMP.	.00	12,998.60	38,921.00	25,922.40	33.4
01-510-6050	ESC TAXES	642.59	2,890.65	9,275.00	6,384.35	31.2
01-510-6060	HEALTH & LIFE INSURANCE	7,942.15	37,178.25	116,313.00	79,134.75	32.0
01-510-6070	PERS RETIREMENT	10,410.98	31,671.34	165,007.00	133,335.66	19.2
01-510-6091	UNIFORM ALLOWANCE	200.00	1,040.00	3,000.00	1,960.00	34.7
01-510-6280	DUES & SUBSCRIPTIONS	.00	19.99	750.00	730.01	2.7
01-510-6410	INSURANCE - LIABILITY	.00	18,810.47	36,122.00	17,311.53	52.1
01-510-6420	INSURANCE - AUTO	.00	1,789.45	9,600.00	7,810.55	18.6
01-510-6490	POLICE-INSURANCE CLAIMS-DEDUCT	.00	(100.00)	.00	100.00	.0
01-510-6540	LICENSES & PERMITS	.00	.00	100.00	100.00	.0
01-510-6565	OUTSIDE CONTRACTORS	.00	5,545.80	113,625.00	108,079.20	4.9
01-510-6570	PHYSICAL EXAMS	.00	763.00	1,000.00	237.00	76.3
01-510-6580	POSTAGE	.00	.00	200.00	200.00	.0
01-510-6635	PROF. FEES - COMPUTER SUPPORT	.00	.00	500.00	500.00	.0
01-510-6700	PUBLICATIONS & SUBSCRIPTIONS	.00	(71.62)	400.00	471.62	(17.9)
01-510-6735	EQUIPMENT PURCHASE	.00	.00	5,000.00	5,000.00	.0
01-510-6740	SMALL TOOLS	.00	.00	5,000.00	5,000.00	.0
01-510-6770	TRAVEL, TRAINING & DEV.	.00	290.00	6,000.00	5,710.00	4.8
01-510-7100	BUILDING MAINT.	.00	.00	2,500.00	2,500.00	.0
01-510-7350	REPAIRS - EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
01-510-7400	REPAIRS - VEHICLES	.00	942.12	5,000.00	4,057.88	18.8
01-510-7750	GAS & OIL - VEHICLES	1,178.57	4,674.04	17,000.00	12,325.96	27.5
01-510-8020	SUPPLIES - AMMUNITION	.00	(129.40)	.00	129.40	.0
01-510-8150	SUPPLIES - CONSUMABLE	549.50	1,704.08	14,000.00	12,295.92	12.2
01-510-8550	SUPPLIES - OFFICE	1,606.68	1,949.77	.00	(1,949.77)	.0
01-510-8950	SUPPLIES - UNIFORMS	1,413.00	1,413.00	4,000.00	2,587.00	35.3
01-510-9000	UTILITIES - INTERNET	1,902.32	11,749.88	28,143.00	16,393.12	41.8
01-510-9070	UTILITIES - TELEPHONE	418.87	4,046.23	14,000.00	9,953.77	28.9
01-510-9200	GRANT EXPENDITURES	.00	.00	37,791.00	37,791.00	.0
01-510-9520	CAPITAL OUTLAY - EQUIPMENT	2,546.30	2,546.30	.00	(2,546.30)	.0
	TOTAL PUBLIC SAFETY	99,831.60	430,871.19	1,591,466.00	1,160,594.81	27.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FIRE					
01-520-6000	SALARIES & WAGES	7,499.20	31,844.00	100,158.00	68,314.00	31.8
01-520-6030	FICA TAXES	102.82	430.08	1,433.00	1,002.92	30.0
01-520-6040	WORKERS COMP	.00	3,368.56	5,906.00	2,537.44	57.0
01-520-6050	ESC TAXES	75.40	330.17	988.00	657.83	33.4
01-520-6060	HEALTH & LIFE INSURANCE	1,416.81	6,594.30	16,980.00	10,385.70	38.8
01-520-6070	PERS RETIREMENT	1,648.10	5,438.59	21,820.00	16,381.41	24.9
01-520-6091	UNIFORM ALLOWANCE	40.00	200.00	500.00	300.00	40.0
01-520-6100	VOLUNTEER SUPPORT	.00	736.47	6,000.00	5,263.53	12.3
01-520-6280	DUES & SUBSCRIPTIONS	.00	.00	600.00	600.00	.0
01-520-6410	INSURANCE - LIABILITY	.00	2,414.65	3,500.00	1,085.35	69.0
01-520-6420	INSURANCE - AUTO	.00	2,313.35	3,000.00	686.65	77.1
01-520-6540	LICENSES & PERMITS	.00	.00	300.00	300.00	.0
01-520-6570	PHYSICAL EXAMS	.00	.00	250.00	250.00	.0
01-520-6580	POSTAGE	.00	.00	400.00	400.00	.0
01-520-6735	EQUIPMENT PURCHASE	.00	6,804.36	5,000.00	(1,804.36)	136.1
01-520-6750	TESTING	.00	.00	2,500.00	2,500.00	.0
01-520-6770	TRAVEL, TRAINING & DEV.	.00	100.00	6,000.00	5,900.00	1.7
01-520-7350	REPAIRS - EQUIPMENT	.00	82.08	3,000.00	2,917.92	2.7
01-520-7400	REPAIRS - VEHICLES	73.30	73.30	3,000.00	2,926.70	2.4
01-520-7750	GAS & OIL - VEHICLES	.00	.00	1,500.00	1,500.00	.0
01-520-8550	SUPPLIES - OFFICE	.00	.00	1,000.00	1,000.00	.0
01-520-8950	SUPPLIES - UNIFORMS	.00	277.75	5,000.00	4,722.25	5.6
01-520-8970	SUPPLIES - SAFETY	.00	1,239.14	1,000.00	(239.14)	123.9
01-520-9000	UTILITIES - INTERNET	268.54	1,329.82	3,920.00	2,590.18	33.9
01-520-9070	UTILITIES - TELEPHONE	.00	944.11	4,500.00	3,555.89	21.0
01-520-9520	CAPITAL OUTLAY - EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
	TOTAL FIRE	11,124.17	64,520.73	203,255.00	138,734.27	31.7

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EMS					
01-530-6000	SALARIES & WAGES	8,702.02	36,754.94	252,401.00	215,646.06	14.6
01-530-6030	FICA TAXES	194.80	818.90	7,768.00	6,949.10	10.5
01-530-6040	WORKER'S COMP.	.00	3,368.56	20,410.00	17,041.44	16.5
01-530-6050	ESC TAXES	87.41	380.11	2,497.00	2,116.89	15.2
01-530-6060	HEALTH & LIFE INSURANCE	1,416.80	6,281.71	33,960.00	27,678.29	18.5
01-530-6070	PERS RETIREMENT	1,648.06	5,811.33	40,375.00	34,563.67	14.4
01-530-6091	UNIFORM ALLOWANCE	40.00	200.00	500.00	300.00	40.0
01-530-6100	EMS VOLUNTEER SUPPORT	800.01	2,287.67	4,000.00	1,712.33	57.2
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	730.00	730.00	200.00	(530.00)	365.0
01-530-6565	OUTSIDE CONTRACTORS	162.79	216.31	5,000.00	4,783.69	4.3
01-530-6570	PHYSICAL EXAMS	.00	.00	400.00	400.00	.0
01-530-6735	EQUIPMENT PURCHASE	375.00	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	4,312.28	12,000.00	7,687.72	35.9
01-530-6770	TRAVEL, TRAINING & DEV.	.00	79.06	5,000.00	4,920.94	1.6
01-530-7350	REPAIRS - EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
01-530-7400	REPAIRS - VEHICLES	.00	172.99	2,000.00	1,827.01	8.7
01-530-7750	GAS & OIL - VEHICLES	.00	.00	3,500.00	3,500.00	.0
01-530-8150	SUPPLIES - CONSUMABLE	1,225.39	4,042.37	12,000.00	7,957.63	33.7
01-530-8550	SUPPLIES - OFFICE	.00	.00	2,000.00	2,000.00	.0
01-530-8650	SUPPLIES AND DRUGS BILLABLE	.00	.00	4,500.00	4,500.00	.0
01-530-8950	SUPPLIES - UNIFORMS	.00	201.02	2,500.00	2,298.98	8.0
01-530-8970	SUPPLIES - SAFETY	.00	.00	1,000.00	1,000.00	.0
01-530-9000	UTILITIES - INTERNET	937.81	5,157.04	11,000.00	5,842.96	46.9
01-530-9070	UTILITIES - TELEPHONE	.00	950.29	2,000.00	1,049.71	47.5
	TOTAL EMS	17,320.09	86,269.20	456,931.00	370,661.80	18.9

GENERAL FUND

PUBLIC WORKS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
01-600-6000	SALARIES & WAGES	23,728.90	101,615.68	335,172.00	233,556.32	30.3
01-600-6030	FICA TAXES	344.09	1,999.32	6,178.00	4,178.68	32.4
01-600-6040	WORKER'S COMP.	.00	6,884.16	23,503.00	16,618.84	29.3
01-600-6050	ESC TAXES	237.30	1,048.29	3,306.00	2,257.71	31.7
01-600-6060	HEALTH & LIFE INSURANCE	4,135.93	19,661.34	55,185.00	35,523.66	35.6
01-600-6070	PERS RETIREMENT	5,220.36	16,793.09	68,075.00	51,281.91	24.7
01-600-6410	INSURANCE - LIABILITY	.00	8,244.13	14,000.00	5,755.87	58.9
01-600-6420	INSURANCE - AUTO	.00	1,441.44	4,750.00	3,308.56	30.4
01-600-6430	INSURANCE EQUIPMENT	.00	.00	4,500.00	4,500.00	.0
01-600-6440	INSURANCE - PROPERTY	.00	315.03	600.00	284.97	52.5
01-600-6540	LICENSES & FEES	.00	.00	250.00	250.00	.0
01-600-6565	OUTSIDE CONTRACTORS	.00	150.00	5,000.00	4,850.00	3.0
01-600-6570	PHYSICAL EXAMS	.00	.00	800.00	800.00	.0
01-600-6635	PROF. FEES - COMPUTER SUPPORT	.00	.00	2,400.00	2,400.00	.0
01-600-6740	SMALL TOOLS AND EQUIPMENT	500.00	692.32	4,000.00	3,307.68	17.3
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	.00	3,000.00	3,000.00	.0
01-600-7350	REPAIR & MAINTENANCE	.00	2,471.84	50,000.00	47,528.16	4.9
01-600-7750	GAS & OIL - VEHICLES	.00	5,240.17	26,000.00	20,759.83	20.2
01-600-8150	SUPPLIES - CONSUMABLE	3.28	3.28	1,500.00	1,496.72	.2
01-600-8550	SUPPLIES - OFFICE	.00	61.84	1,500.00	1,438.16	4.1
01-600-8950	SUPPLIES - UNIFORMS	.00	.00	1,200.00	1,200.00	.0
01-600-8970	SUPPLIES - SAFETY	.00	.00	3,000.00	3,000.00	.0
01-600-8995	SUPPLIES & MATERIALS	163.53	2,040.25	8,000.00	5,959.75	25.5
01-600-9000	UTILITIES - INTERNET	1,060.89	5,065.48	13,300.00	8,234.52	38.1
01-600-9010	UTILITIES - ELECTRICITY	.00	6,325.44	14,000.00	7,674.56	45.2
01-600-9070	UTILITIES - TELEPHONE	57.46	513.83	1,750.00	1,236.17	29.4
01-600-9520	CAPITAL OUTLAY - EQUIPMENT	4,019.25	4,019.25	13,000.00	8,980.75	30.9
01-600-9900	INTERDEPARTMENT SUPPORT	.00	.00	(40,800.00)	(40,800.00)	.0
	TOTAL PUBLIC WORKS	39,470.99	184,618.56	630,169.00	445,550.44	29.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PROPERTY & FACILITIES					
01-700-6210	B.T.I. CONDO FEES	3,295.50	8,238.75	21,756.00	13,517.25	37.9
01-700-6410	INSURANCE - LIABILITY	.00	1,666.91	4,400.00	2,733.09	37.9
01-700-6440	INSURANCE - PROPERTY	.00	17,402.39	32,000.00	14,597.61	54.4
01-700-6565	PROP & FAC-CONTRACTED SERVICES	940.00	8,571.08	21,000.00	12,428.92	40.8
01-700-7100	REPAIRS - BUILDINGS	281.00	1,406.16	5,500.00	4,093.84	25.6
01-700-7350	REPAIRS - EQUIPMENT	.00	326.40	1,500.00	1,173.60	21.8
01-700-8150	SUPPLIES - CONSUMABLE	.00	.00	3,075.00	3,075.00	.0
01-700-8550	JANITORIAL SUPPLIES	.00	158.67	500.00	341.33	31.7
01-700-8970	SUPPLIES - SAFETY	.00	.00	1,500.00	1,500.00	.0
01-700-9010	UTILITIES - ELECTRICITY	.00	7,106.12	36,900.00	29,793.88	19.3
01-700-9040	UTILITIES - HEATING FUEL	.00	5,287.51	22,000.00	16,712.49	24.0
01-700-9050	UTILITIES - SOLID WASTE	95.54	382.16	1,568.00	1,185.84	24.4
01-700-9095	UTILITIES - WATER/SEWER	.00	331.92	1,677.00	1,345.08	19.8
	TOTAL PROPERTY & FACILITIES	4,612.04	50,878.07	153,376.00	102,497.93	33.2
	PARKS AND RECREATION					
01-800-6000	SALARIES AND WAGES	.00	.00	11,999.00	11,999.00	.0
01-800-6030	FICA TAXES	.00	.00	918.00	918.00	.0
01-800-6040	WORKER'S COMP	.00	.00	55.00	55.00	.0
01-800-6050	ESC TAX	.00	.00	120.00	120.00	.0
01-800-6565	OUTSIDE CONTRACTORS	250.00	250.00	38,500.00	38,250.00	.7
01-800-6740	SMALL TOOLS AND EQUIPMENT	.00	.00	10,000.00	10,000.00	.0
01-800-7350	REPAIRS EQUIPMENT	.00	.00	500.00	500.00	.0
01-800-8950	SUPPLIES AND MATERIALS	.00	285.21	10,000.00	9,714.79	2.9
01-800-9050	UTILITIES - SOLID WASTE	.00	.00	7,366.00	7,366.00	.0
01-800-9520	CAPITAL OUTLAY - EQUIPMENT	.00	.00	15,000.00	15,000.00	.0
	TOTAL PARKS AND RECREATION	250.00	535.21	94,458.00	93,922.79	.6
	GF ADMN CAPITAL OUTLAY					
01-910-9520	CAPITAL OUTLAY - EQUIPMENT	.00	.00	18,000.00	18,000.00	.0
	TOTAL GF ADMN CAPITAL OUTLAY	.00	.00	18,000.00	18,000.00	.0
	TRANSFERS TO OTHER FUNDS					
01-990-9990	TRANSFER OUT	.00	356,500.00	356,500.00	.00	100.0
01-990-9993	TRANSFER OUT TO F50 W/S	.00	23,341.00	23,341.00	.00	100.0
01-990-9998	TRANSFER OUT TO F73 GF MRRF	.00	173,000.00	173,000.00	.00	100.0
	TOTAL TRANSFERS TO OTHER FUNDS	.00	552,841.00	552,841.00	.00	100.0

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	270,229.25	1,726,461.49	5,315,389.00	3,588,927.51	32.5
NET REVENUE OVER EXPENDITURES	(138,548.47)	(297,869.44)	(707,015.00)	(409,145.56)	(42.1)

CITY OF WHITTIER
BALANCE SHEET
APRIL 30, 2025

CRUISE SHIP TAX

	ASSETS			
20-000-0100	CASH - COMBINED FUND		1,708,703.21	
	TOTAL ASSETS			1,708,703.21
	LIABILITIES AND EQUITY			
	FUND EQUITY			
20-000-3000	UNDESIGNATED-FUND BALANCE		1,430,617.81	
	REVENUE OVER EXPENDITURES - YTD	278,085.40		
	BALANCE - CURRENT DATE		1,708,703.21	
	TOTAL FUND EQUITY			1,708,703.21
	TOTAL LIABILITIES AND EQUITY			1,708,703.21

CRUISE SHIP TAX

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES - REVENUE					
20-310-4008	CRUISE SHIP TAX	.00	1,156,735.00	1,625,000.00	468,265.00	71.2
	TOTAL TAXES - REVENUE	.00	1,156,735.00	1,625,000.00	468,265.00	71.2
	INVESTMENT EARNINGS					
20-360-4900	EARNINGS ON INVESTMENT	.00	.00	4,000.00	4,000.00	.0
	TOTAL INVESTMENT EARNINGS	.00	.00	4,000.00	4,000.00	.0
	TOTAL FUND REVENUE	.00	1,156,735.00	1,629,000.00	472,265.00	71.0

CRUISE SHIP TAX

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
20-400-6240	MUSEUM SUPPORT - DONATIONS	.00	20,000.00	20,000.00	.00	100.0
20-400-6565	CONTRACTED SERVICES	8,000.00	56,734.35	374,361.18	317,626.83	15.2
20-400-6650	PROF. FEES - LEGAL	.00	280.00	.00	(280.00)	.0
20-400-9070	UTILITIES - TELEPHONE	.00	56.90	.00	(56.90)	.0
20-400-9520	CAPITAL EQUIPMENT	.00	18,144.35	.00	(18,144.35)	.0
	TOTAL EXPENDITURES	8,000.00	95,215.60	394,361.18	299,145.58	24.1
	TRANSFERS OUT					
20-990-9200	PROJECTS	.00	.00	25,000.00	25,000.00	.0
20-990-9990	TRANSFER TO GENERAL FUND	.00	691,434.00	691,434.00	.00	100.0
20-990-9992	TRANSFER TO HARBOR FUND #51	.00	17,500.00	17,500.00	.00	100.0
20-990-9994	TRANSFER TO OTHER FUNDS	.00	74,500.00	74,500.00	.00	100.0
	TOTAL TRANSFERS OUT	.00	783,434.00	808,434.00	25,000.00	96.9
	TOTAL FUND EXPENDITURES	8,000.00	878,649.60	1,202,795.18	324,145.58	73.1
	NET REVENUE OVER EXPENDITURES	(8,000.00)	278,085.40	426,204.82	148,119.42	65.3

CITY OF WHITTIER
BALANCE SHEET
APRIL 30, 2025

WATER AND WASTEWATER

ASSETS

50-000-0100	CASH - COMBINED FUND		633,708.78	
50-000-1200	ACCT REC - WATER WASTEWATER		137,636.77	
50-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUNT		(110,016.99)	
50-000-1800	SYSTEMS		12,666,103.20	
50-000-1810	BUILDINGS & FACILITIES		1,579,746.74	
50-000-1820	MACHINERY & EQUIPMENT		126,987.56	
50-000-1830	CONSTRUCTION IN PROGRESS		2,193,806.55	
50-000-1890	ACCUMULATED DEPRECIATION		(8,924,610.08)	
	TOTAL ASSETS			8,303,362.53

LIABILITIES AND EQUITY

LIABILITIES

50-000-2000	ACCOUNTS PAYABLE		720.54	
50-000-2060	ESC TAXES PAYABLE		361.36	
50-000-2075	HEALTH & LIFE INSURANCE PAYABL		2,016.32	
50-000-2080	PERS PAYABLE		10,739.61	
50-000-2090	AFLAC/GUARDIAN INSURANCE LIAB		184.99	
50-000-2095	ACCRUED LEAVE		21,596.47	
50-000-2150	ACCRUED PAYROLL		4,953.37	
50-000-2320	UNEARNED REVENUE		143.15	
	TOTAL LIABILITIES			40,715.81

FUND EQUITY

50-000-3000	RETAINED EARNINGS		(2,026,412.33)	
50-000-3350	NET INVESTMENT CAPITAL ASSETS		10,356,075.48	
	REVENUE OVER EXPENDITURES - YTD	(67,016.43)		
	BALANCE - CURRENT DATE		8,262,646.72	
	TOTAL FUND EQUITY			8,262,646.72
	TOTAL LIABILITIES AND EQUITY			8,303,362.53

WATER AND WASTEWATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
50-340-4300	WATER SERVICE CHARGES	10,411.28	31,840.43	225,000.00	193,159.57	14.2
50-340-4350	WASTE WATER SERVICE CHARGES	6,891.32	22,991.44	90,000.00	67,008.56	25.6
	TOTAL CHARGES FOR SERVICES	17,302.60	54,831.87	315,000.00	260,168.13	17.4
	MISCELLANEOUS					
50-360-4006	STATE GRANT REVENUE	10,000.00	10,000.00	.00	(10,000.00)	.0
50-360-4902	INVESTMENT INTEREST	.00	.00	45,000.00	45,000.00	.0
50-360-4910	MISCELLANEOUS INCOME	.00	.00	500.00	500.00	.0
	TOTAL MISCELLANEOUS	10,000.00	10,000.00	45,500.00	35,500.00	22.0
	PROPERTY & SURPLUS SALES					
50-390-4990	TRANSFERS IN	.00	23,341.00	23,341.00	.00	100.0
	TOTAL PROPERTY & SURPLUS SALES	.00	23,341.00	23,341.00	.00	100.0
	TOTAL FUND REVENUE	27,302.60	88,172.87	383,841.00	295,668.13	23.0

WATER AND WASTEWATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER & WASTE WATER OPERATING					
50-800-6000	SALARIES & WAGES	13,201.11	54,773.40	157,360.00	102,586.60	34.8
50-800-6030	FICA TAXES	191.41	821.83	2,807.00	1,985.17	29.3
50-800-6040	WORKER'S COMP.	.00	1,606.37	6,652.00	5,045.63	24.2
50-800-6050	ESC TAXES	122.30	557.03	1,549.00	991.97	36.0
50-800-6060	HEALTH & LIFE INSURANCE	2,175.64	10,457.57	20,376.00	9,918.43	51.3
50-800-6070	PERS RETIREMENT	2,730.96	17,140.42	30,417.00	13,276.58	56.4
50-800-6091	UNIFORM ALLOWANCE	.00	.00	800.00	800.00	.0
50-800-6220	BANK SERVICE CHARGES	.00	.00	1,000.00	1,000.00	.0
50-800-6265	DEBT INTEREST EXPENSE	.00	.00	20,193.00	20,193.00	.0
50-800-6270	DEPRECIATION	.00	.00	470,087.00	470,087.00	.0
50-800-6280	DUES & SUBSCRIPTIONS	.00	200.00	500.00	300.00	40.0
50-800-6410	INSURANCE - LIABILITY	.00	4,233.81	7,300.00	3,066.19	58.0
50-800-6440	INSURANCE - PROPERTY	.00	3,506.67	5,500.00	1,993.33	63.8
50-800-6540	LICENSES & PERMITS	.00	805.00	1,200.00	395.00	67.1
50-800-6565	OUTSIDE CONTRACTORS	.00	.00	36,969.00	36,969.00	.0
50-800-6570	PHYSICAL EXAMS	.00	.00	500.00	500.00	.0
50-800-6580	POSTAGE	.00	.00	1,300.00	1,300.00	.0
50-800-6635	PROF. FEES - COMPUTER SUPPORT	.00	.00	1,200.00	1,200.00	.0
50-800-6740	SMALL TOOLS	.00	.00	2,000.00	2,000.00	.0
50-800-6750	TESTING WATER/SEWER	.00	105.00	15,000.00	14,895.00	.7
50-800-6770	TRAVEL, TRAINING & DEV.	.00	131.00	5,000.00	4,869.00	2.6
50-800-7100	REPAIRS - BUILDING	.00	.00	10,000.00	10,000.00	.0
50-800-7350	REPAIRS - EQUIPMENT	8,731.30	9,686.19	5,000.00	(4,686.19)	193.7
50-800-7650	REPAIRS - SYSTEM	.00	.00	5,000.00	5,000.00	.0
50-800-7750	GAS & OIL - VEHICLES	.00	1,258.86	4,700.00	3,441.14	26.8
50-800-8550	SUPPLIES - OFFICE	.00	.00	500.00	500.00	.0
50-800-8950	UNIFORMS	.00	.00	500.00	500.00	.0
50-800-8970	SUPPLIES - SAFETY	.00	.00	1,500.00	1,500.00	.0
50-800-8995	SUPPLIES & MATERIALS	.00	.00	4,000.00	4,000.00	.0
50-800-9000	UTILITIES -INTERNET	1,060.89	5,651.02	12,600.00	6,948.98	44.9
50-800-9010	UTILITIES - ELECTRICITY	.00	7,011.32	31,000.00	23,988.68	22.6
50-800-9040	UTILITIES - HEATING FUEL	.00	507.81	3,000.00	2,492.19	16.9
50-800-9070	UTILITIES - TELEPHONE	.00	686.00	1,000.00	314.00	68.6
50-800-9575	BOND PRINCIPAL	.00	.00	32,222.00	32,222.00	.0
50-800-9900	TRANSFER OUT TO GF	.00	36,050.00	36,050.00	.00	100.0
	TOTAL WATER & WASTE WATER OPERATIN	28,213.61	155,189.30	934,782.00	779,592.70	16.6
	TOTAL FUND EXPENDITURES	28,213.61	155,189.30	934,782.00	779,592.70	16.6
	NET REVENUE OVER EXPENDITURES	(911.01)	(67,016.43)	(550,941.00)	(483,924.57)	(12.2)

CITY OF WHITTIER
BALANCE SHEET
APRIL 30, 2025

SMALL BOAT HARBOR

ASSETS

51-000-0100	CASH - COMBINED FUND	842,950.28	
51-000-0110	2017 HARBOR BOND RESERVE	159,025.00	
51-000-0120	2025 HARBOR BOND RESERVE	315,563.82	
51-000-1090	PETTY CASH	350.00	
51-000-1200	ACCOUNTS RECEIVABLE - CASELLE	1,501.95	
51-000-1201	ACCTS REC FROM HARBOR	359,544.22	
51-000-1230	ACCOUNTS RECEIVABLE - LEASES	(22,555.46)	
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	3,105.18	
51-000-1720	PREPAID INSURANCE	(.04)	
51-000-1810	BUILDINGS & FACILITIES	24,469,919.16	
51-000-1820	MACHINERY & EQUIPMENT	221,794.71	
51-000-1824	EQUIPMENT - COMPUTER	154,150.47	
51-000-1830	CONSTRUCTION IN PROGRESS	597,717.75	
51-000-1850	CAP ASSETS - ROU	1,106,504.85	
51-000-1890	ACCUMULATED DEPRECIATION	(14,035,170.54)	
51-000-1895	ACCUM AMORTIZATION - ROU	(71,278.82)	
	TOTAL ASSETS		16,838,217.54

LIABILITIES AND EQUITY

LIABILITIES

51-000-2060	ESC TAXES PAYABLE		1,175.49	
51-000-2075	HEALTH & LIFE INSURANCE PAYABL		8,505.92	
51-000-2080	PERS PAYABLE		31,899.81	
51-000-2090	AFLAC/GUARDIAN INSURANCE LIAB		188.95	
51-000-2095	ACCRUED LEAVE		49,169.92	
51-000-2150	ACCRUED PAYROLL		18,725.30	
51-000-2178	ACCRUED INTEREST PAYABLE		12,379.17	
51-000-2180	CURRENT PORT.2017 BOND PREMIUM		8,843.00	
51-000-2182	CURRENT PORT. 2017 HARBOR BOND		85,000.00	
51-000-2186	NET PREMIUM-2017 BOND ISSUANCE		97,273.45	
51-000-2188	L/T PORTION. 2017 HARBOR BOND		1,415,000.00	
51-000-2190	L/T LEASE LIABILITIES		1,072,216.48	
51-000-2320	UNEARNED REVENUE - MOORAGE		221,553.09	
51-000-2700	DEFERRED INFLOW OF RESOURCES		2,600,310.74	
	TOTAL LIABILITIES			5,622,241.32
	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	593,189.94		
	BALANCE - CURRENT DATE		11,215,976.22	
	TOTAL FUND EQUITY			11,215,976.22

SMALL BOAT HARBOR

TOTAL LIABILITIES AND EQUITY	16,838,217.54

SMALL BOAT HARBOR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
51-340-4251	USER FEES & PERMITS	.00	.00	3,000.00	3,000.00	.0
51-340-4399	MOORAGE - TRANSIENT WINTER	.00	.00	32,000.00	32,000.00	.0
51-340-4401	MOORAGE - PREFERENTIAL	.00	519,535.07	530,000.00	10,464.93	98.0
51-340-4402	MOORAGE - TRANSIENT	.00	128,019.57	525,000.00	396,980.43	24.4
51-340-4403	BOAT LIFT FEES	.00	1,049.26	.00	(1,049.26)	.0
51-340-4404	UTILITY FEES	.00	16,350.40	60,000.00	43,649.60	27.3
51-340-4406	WHARFAGE FEES	.00	3,211.62	5,000.00	1,788.38	64.2
51-340-4407	VESSEL TOW FEES	.00	.00	1,000.00	1,000.00	.0
51-340-4409	WAITING LIST FEES	.00	16,000.00	20,000.00	4,000.00	80.0
51-340-4410	PUMP OUT FEES	.00	675.00	1,000.00	325.00	67.5
51-340-4411	LAUNCH FEES	.00	3,130.00	121,000.00	117,870.00	2.6
51-340-4412	SHOWERS	.00	60.00	3,500.00	3,440.00	1.7
51-340-4413	GRID	.00	526.30	3,000.00	2,473.70	17.5
51-340-4414	VESSEL MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
51-340-4415	DRY STORAGE FEES	.00	1,921.87	5,000.00	3,078.13	38.4
51-340-4416	PARKING - ANNUAL	.00	4,000.00	48,000.00	44,000.00	8.3
51-340-4426	PARKING DAILY	.00	1,353.00	120,000.00	118,647.00	1.1
51-340-4427	KAYAK LAUNCH FEES	.00	.00	2,000.00	2,000.00	.0
51-340-4428	ENVIRONMENTAL FEE	.00	.00	2,100.00	2,100.00	.0
51-340-4445	MISC. SERVICES	.00	4,108.28	5,000.00	891.72	82.2
	TOTAL CHARGES FOR SERVICES	.00	699,940.37	1,487,600.00	787,659.63	47.1
	LEASES INCOME					
51-345-4512	LEASE - ARRC NET OF RR SHARE	9,245.69	36,982.76	59,787.00	22,804.24	61.9
51-345-4513	LEASE CREDITS (CONTRA)	.00	(20,798.48)	(53,551.00)	(32,752.52)	(38.8)
51-345-4515	LEASE - GARBAGE REVENUE	2,280.00	2,280.00	7,500.00	5,220.00	30.4
	TOTAL LEASES INCOME	11,525.69	18,464.28	13,736.00	(4,728.28)	134.4
	OTHER REVENUE					
51-360-4012	FEDERAL GRANT REVENUE	.00	.00	53,500.00	53,500.00	.0
51-360-4416	STORAGE IN LIEU OF LEASE	.00	.00	2,500.00	2,500.00	.0
51-360-4417	FUEL FLOAT INCOME	1,287.44	3,901.11	38,000.00	34,098.89	10.3
51-360-4430	CAMPING	.00	.00	25,000.00	25,000.00	.0
51-360-4900	INTEREST & LATE FEES ON A/R	.00	1,912.90	82,091.00	80,178.10	2.3
51-360-4902	INVESTMENT INTEREST	.00	.00	45,000.00	45,000.00	.0
51-360-4910	MISCELLANEOUS INCOME	.00	.00	1,500.00	1,500.00	.0
51-360-4957	AMORTIZATION OF BOND PREMIUM	.00	.00	8,843.00	8,843.00	.0
	TOTAL OTHER REVENUE	1,287.44	5,814.01	256,434.00	250,619.99	2.3

SMALL BOAT HARBOR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TRANSFERS IN AND OTHER					
51-390-4991	TRANSFER FROM CPV FUND	.00	17,500.00	17,500.00	.00	100.0
51-390-4993	TRANSFER FROM F73 MRRF	.00	486,583.00	486,583.00	.00	100.0
	TOTAL TRANSFERS IN AND OTHER	.00	504,083.00	504,083.00	.00	100.0
	TOTAL FUND REVENUE	12,813.13	1,228,301.66	2,261,853.00	1,033,551.34	54.3

SMALL BOAT HARBOR

HARBOR OPERATIONS EXP

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
51-800-6000	SALARIES & WAGES	48,619.68	187,509.95	647,897.00	460,387.05	28.9
51-800-6030	FICA TAXES	797.70	2,771.34	11,549.00	8,777.66	24.0
51-800-6040	WORKER'S COMP.	.00	9,580.37	2,983.00	(6,597.37)	321.2
51-800-6050	ESC TAXES	452.61	1,897.43	6,459.00	4,561.57	29.4
51-800-6060	HEALTH & LIFE INSURANCE	9,077.45	41,848.43	137,114.00	95,265.57	30.5
51-800-6070	PERS RETIREMENT	9,554.32	51,165.66	132,650.00	81,484.34	38.6
51-800-6220	BANK SERVICE CHARGES	25.00	19,618.94	40,000.00	20,381.06	49.1
51-800-6265	BOND INTEREST EXPENSE	.00	.00	294,587.00	294,587.00	.0
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	10,167.50	13,353.50	65,000.00	51,646.50	20.5
51-800-6570	PHYSICAL EXAMS	.00	.00	150.00	150.00	.0
51-800-6580	POSTAGE	.00	619.50	3,300.00	2,680.50	18.8
51-800-6635	PROF. FEES - COMPUTER SUPPORT	.00	.00	3,000.00	3,000.00	.0
51-800-6650	PROF. FEES - LEGAL	.00	.00	2,000.00	2,000.00	.0
51-800-6700	PUBLICATIONS&SUBS.	.00	.00	200.00	200.00	.0
51-800-6730	EQUIPMENT RENTAL	.00	.00	5,000.00	5,000.00	.0
51-800-6740	SMALL TOOLS	.00	426.27	2,500.00	2,073.73	17.1
51-800-6770	TRAVEL, TRAINING & DEV.	.00	306.46	6,000.00	5,693.54	5.1
51-800-6780	WASTE DISPOSAL - EVOS	.00	.00	500.00	500.00	.0
51-800-7100	REPAIRS - BUILDINGS	.00	297.25	5,000.00	4,702.75	6.0
51-800-7350	REPAIRS - EQUIPMENT	.00	.00	3,500.00	3,500.00	.0
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	.00	749.27	5,000.00	4,250.73	15.0
51-800-7800	REPAIRS - FACILITIES	.00	.00	3,000.00	3,000.00	.0
51-800-7820	REPAIRS - DOCKS	.00	.00	10,000.00	10,000.00	.0
51-800-8150	SUPPLIES - CONSUMABLE	5,076.60	5,368.24	19,000.00	13,631.76	28.3
51-800-8200	SUPPLIES - PARKING	.00	.00	1,000.00	1,000.00	.0
51-800-8400	SUPPLIES - FIRE SUPPRESSION	.00	.00	1,000.00	1,000.00	.0
51-800-8550	SUPPLIES - OFFICE	.00	48.99	5,500.00	5,451.01	.9
51-800-8750	SUPPLIES - PRINTING	1,694.03	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	.00	2,500.00	2,500.00	.0
51-800-9000	UTILITIES - INTERNET	1,633.79	8,979.12	25,200.00	16,220.88	35.6
51-800-9010	UTILITIES - ELECTRICITY	.00	33,152.38	78,000.00	44,847.62	42.5
51-800-9040	UTILITIES - HEATING FUEL	.00	1,575.26	4,000.00	2,424.74	39.4
51-800-9050	UTILITIES - SOLID WASTE	4,727.73	16,547.17	118,000.00	101,452.83	14.0
51-800-9070	UTILITIES - TELEPHONE	116.59	1,310.20	2,000.00	689.80	65.5
51-800-9095	UTILITIES - WATER/WASTEWATER	.00	784.02	23,000.00	22,215.98	3.4
51-800-9510	SNOW REMOVAL	.00	.00	40,800.00	40,800.00	.0
51-800-9520	CAPITAL OUTLAY - EQUIPMENT	.00	.00	53,500.00	53,500.00	.0
51-800-9530	CAPTIAL OUTLAY-OFFICE EQUIP	2,945.90	2,945.90	.00	(2,945.90)	.0
	TOTAL HARBOR OPERATIONS EXP	94,888.90	470,068.72	2,838,214.00	2,368,145.28	16.6

SMALL BOAT HARBOR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL OUTLAY - FROM RESERVE					
51-900-9575	BOND PRINCIPAL	.00	.00	191,996.00	191,996.00	.0
	TOTAL CAPITAL OUTLAY - FROM RESERVE	.00	.00	191,996.00	191,996.00	.0
	TRANSFERS OUT					
51-990-9990	TRANSFER OUT	.00	165,043.00	165,043.00	.00	100.0
	TOTAL TRANSFERS OUT	.00	165,043.00	165,043.00	.00	100.0
	TOTAL FUND EXPENDITURES	94,888.90	635,111.72	3,195,253.00	2,560,141.28	19.9
	NET REVENUE OVER EXPENDITURES	(82,075.77)	593,189.94	(933,400.00)	(1,526,589.94)	63.6

CITY OF WHITTIER
BALANCE SHEET
APRIL 30, 2025

DELONG DOCK

ASSETS

53-000-0100	CASH - COMBINED FUND		1,486,746.44	
53-000-1201	ACCTS REC FROM DELONG DOCK		225,345.68	
53-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUNT		(206,703.60)	
53-000-1810	BUILDINGS & FACILITIES		5,554,604.65	
53-000-1820	MACHINERY & EQUIPMENT		4,259.00	
53-000-1890	ACCUMULATED DEPRECIATION		(3,281,643.59)	
	TOTAL ASSETS			3,782,608.58

LIABILITIES AND EQUITY

FUND EQUITY

53-000-3000	RETAINED EARNINGS		3,810,705.75	
	REVENUE OVER EXPENDITURES - YTD	(28,097.17)		
	BALANCE - CURRENT DATE		3,782,608.58	
	TOTAL FUND EQUITY			3,782,608.58
	TOTAL LIABILITIES AND EQUITY			3,782,608.58

DELONG DOCK

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
53-341-4251	USER FEES & PERMITS	.00	.00	3,000.00	3,000.00	.0
53-341-4402	MOORAGE - TRANSIENT	.00	.00	5,000.00	5,000.00	.0
53-341-4404	UTILITY FEES	.00	.00	12,000.00	12,000.00	.0
53-341-4406	WHARFAGE FEES	.00	.00	120,000.00	120,000.00	.0
	TOTAL CHARGES FOR SERVICES	.00	.00	140,000.00	140,000.00	.0
	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	.00	160,000.00	160,000.00	.0

DELONG DOCK

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 801					
53-801-6000	SALARES & WAGES	.00	.00	55,893.00	55,893.00	.0
53-801-6030	FICA/MEDICARE	.00	.00	925.00	925.00	.0
53-801-6040	WORKER'S COMP.	.00	.00	258.00	258.00	.0
53-801-6050	ESC TAXES	.00	.00	559.00	559.00	.0
53-801-6060	HEALTH & LIFE INSURANCE	.00	.00	11,462.00	11,462.00	.0
53-801-6070	PERS RETIREMENT	.00	.00	11,889.00	11,889.00	.0
53-801-6270	DEPRECIATION	.00	.00	554,000.00	554,000.00	.0
53-801-6410	INSURANCE - LIABILITY	.00	5,504.87	11,000.00	5,495.13	50.0
53-801-6440	INSURANCE - PROPERTY	.00	8,190.40	15,700.00	7,509.60	52.2
53-801-6565	OUTSIDE CONTRACTORS	.00	.00	10,000.00	10,000.00	.0
53-801-6730	EQUIPMENT RENTAL	.00	.00	1,000.00	1,000.00	.0
53-801-6740	SMALL TOOLS	.00	.00	1,000.00	1,000.00	.0
53-801-6780	WASTE DISPOSAL - EVOS	.00	.00	8,000.00	8,000.00	.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	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	.00	1,000.00	1,000.00	.0
53-801-8950	SUPPLIES - UNIFORMS	.00	.00	500.00	500.00	.0
53-801-8970	SUPPLIES - SAFETY	.00	.00	2,000.00	2,000.00	.0
53-801-9010	UTILITIES - ELECTRICITY	.00	401.90	10,000.00	9,598.10	4.0
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	.00	28,097.17	733,686.00	705,588.83	3.8
	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	.00	28,097.17	743,686.00	715,588.83	3.8
	NET REVENUE OVER EXPENDITURES	.00	(28,097.17)	(583,686.00)	(555,588.83)	(4.8)

CITY OF WHITTIER
BALANCE SHEET
APRIL 30, 2025

MOTOR POOL

	ASSETS		
60-000-0100	CASH - COMBINED FUND	174,151.00	
60-000-1820	MACHINERY & EQUIPMENT	303,500.00	
60-000-1823	EQUIPMENT - VEHICLES	60,000.00	
60-000-1890	ACCUMULATED DEPRECIATION	(115,219.07)	
	TOTAL ASSETS		422,431.93
	LIABILITIES AND EQUITY		
	FUND EQUITY		
60-000-3000	RETAINED EARNINGS	356,800.93	
60-000-3003	RESERVE - HARBOR FUND	65,631.00	
	TOTAL FUND EQUITY		422,431.93
	TOTAL LIABILITIES AND EQUITY		422,431.93

MOTOR POOL

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

CITY OF WHITTIER
BALANCE SHEET
APRIL 30, 2025

GENERAL FUND MRRF

	ASSETS			
72-000-0100	CASH - COMBINED FUND		946,369.79	
	TOTAL ASSETS			946,369.79
	LIABILITIES AND EQUITY			
	FUND EQUITY			
72-000-3000	FUND BALANCE		587,479.91	
72-000-3201	F/B-ASSIGNED STORMDRAIN PROJEC		110,016.59	
72-000-3202	F/B-ASSIGNED PS EQUIPMENT		23,000.00	
	REVENUE OVER EXPENDITURES - YTD	225,873.29		
	BALANCE - CURRENT DATE		946,369.79	
	TOTAL FUND EQUITY			946,369.79
	TOTAL LIABILITIES AND EQUITY			946,369.79

GENERAL FUND MRRF

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

GENERAL FUND MRRF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 900					
72-900-9200	CAPITAL EXPENDITURES	.00	21,626.71	686,600.00	664,973.29	3.2
	TOTAL DEPARTMENT 900	.00	21,626.71	686,600.00	664,973.29	3.2
	TOTAL FUND EXPENDITURES	.00	21,626.71	686,600.00	664,973.29	3.2
	NET REVENUE OVER EXPENDITURES	.00	225,873.29	(439,100.00)	(664,973.29)	51.4

CITY OF WHITTIER
BALANCE SHEET
APRIL 30, 2025

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