

CITY OF WHITTIER
BALANCE SHEET
JANUARY 31, 2026

GENERAL FUND

ASSETS

| | | | |
|-------------|--------------------------------|---------------|---------------|
| 01-000-0100 | CASH - COMBINED FUND | 1,960,872.47 | |
| 01-000-1090 | PETTY CASH | 250.00 | |
| 01-000-1150 | ACCRUED INTEREST RECEIVABLE | 734.10 | |
| 01-000-1200 | ACCOUNTS RECEIVABLE - GENERAL | 80,800.41 | |
| 01-000-1201 | AR- NOT THRU AR JOURNAL CASELL | 16,741.05 | |
| 01-000-1210 | ACCOUNTS REC PROPERTY TAX REAL | 89,089.17 | |
| 01-000-1212 | ACCOUNTS REC PROPERTY TAX PERS | 219,904.49 | |
| 01-000-1215 | UNAPPLIED PAYMENT - PROP TAX | (5,333.53) | |
| 01-000-1220 | ACCOUNTS REC - BUSINESS TAX | (31,140.42) | |
| 01-000-1230 | ACCOUNTS RECEIVABLE - LEASES | (60,201.75) | |
| 01-000-1240 | GASB 87 LEASE RECEIVABLE | 12,457,653.02 | |
| 01-000-1251 | GRANTS RECEIVABLE | 110,749.69 | |
| 01-000-1299 | ALLOWANCE FOR DOUBTFUL ACCOUN | (191,608.34) | |
| 01-000-1700 | PREPAID EXPENSES | 11,901.25 | |
| 01-000-1710 | PREPAID WORKER'S COMP. | 110,091.53 | |
| 01-000-1720 | PREPAID INSURANCE | 339,662.94 | |
| 01-000-1900 | SUSPENSE | 66,176.81 | |
| | TOTAL ASSETS | | 15,176,342.89 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-------------|--------------------------------|---------------|---------------|
| 01-000-2000 | ACCOUNTS PAYABLE | 111,442.27 | |
| 01-000-2002 | AP NOT THROUGH JOURNAL | 241,024.00 | |
| 01-000-2030 | WORKER'S COMP PAYABLE | 16,741.05 | |
| 01-000-2050 | FEDERAL PAYROLL TAXES PAYABLE | 156.25 | |
| 01-000-2060 | ESC TAXES PAYABLE | 4,030.34 | |
| 01-000-2075 | HEALTH & LIFE INSURANCE PAYABL | 5,061.78 | |
| 01-000-2080 | PERS PAYABLE | 17,786.11 | |
| 01-000-2090 | AFLAC/GUARDIAN INSURANCE LIAB | (5,009.54) | |
| 01-000-2150 | ACCRUED PAYROLL | (2,294.79) | |
| 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 | | 12,590,298.31 |

FUND EQUITY

| | | | |
|-------------|---------------------------------|---------------|--------------|
| 01-000-3000 | FUND BALANCE | 2,580,049.63 | |
| 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 | (448,965.46) | |
| | BALANCE - CURRENT DATE | 2,586,044.58 | |
| | TOTAL FUND EQUITY | | 2,586,044.58 |

CITY OF WHITTIER
BALANCE SHEET
JANUARY 31, 2026

GENERAL FUND

TOTAL LIABILITIES AND EQUITY

15,176,342.89

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|------------------|------------------|---------------------|---------------------|-------------|
| <u>TAXES</u> | | | | | |
| 01-310-4005 FISH TAX | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 01-310-4006 MOTOR VEHICLE REGISTRATION | .00 | .00 | 4,250.00 | 4,250.00 | .0 |
| 01-310-4007 LIQUOR TAX | .00 | .00 | 6,500.00 | 6,500.00 | .0 |
| 01-310-4008 FUEL TRANSFER EXCISE TAX | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 01-310-4009 ELEC & TELE CO-OP TAX | .00 | .00 | 8,500.00 | 8,500.00 | .0 |
| 01-310-4200 SALES TAX | 3,096.81 | 3,096.81 | 722,571.00 | 719,474.19 | .4 |
| 01-310-4201 PROPERTY TAX - REAL | 121.08 | 121.08 | 528,000.00 | 527,878.92 | .0 |
| 01-310-4202 PROPERTY TAX - PERSONAL | 8.63 | 8.63 | 328,000.00 | 327,991.37 | .0 |
| 01-310-4206 GROUND-BASED PASSENGER FEE | .00 | .00 | 975,000.00 | 975,000.00 | .0 |
| TOTAL TAXES | 3,226.52 | 3,226.52 | 2,597,821.00 | 2,594,594.48 | .1 |
| <u>LICENSES & PERMITS</u> | | | | | |
| 01-320-4250 BUSINESS LICENSES | 1,205.00 | 1,205.00 | 5,740.00 | 4,535.00 | 21.0 |
| 01-320-4251 USER FEES & PERMITS | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 01-320-4312 AMBULANCE FEES | 9,716.91 | 9,716.91 | 67,688.00 | 57,971.09 | 14.4 |
| TOTAL LICENSES & PERMITS | 10,921.91 | 10,921.91 | 74,928.00 | 64,006.09 | 14.6 |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | | |
| 01-330-4002 STATE REVENUE SHARING | .00 | .00 | 80,000.00 | 80,000.00 | .0 |
| 01-330-4003 STATE PAY-IN-LIEU OF TAXES | .00 | .00 | 55,000.00 | 55,000.00 | .0 |
| 01-330-4012 FEDERAL GRANT FUNDS | .00 | .00 | 81,600.00 | 81,600.00 | .0 |
| 01-330-4025 NAT'L FOREST SERVICE RECEIPTS | .00 | .00 | 28,000.00 | 28,000.00 | .0 |
| TOTAL INTERGOVERNMENTAL REVENUE | .00 | .00 | 244,600.00 | 244,600.00 | .0 |
| <u>LEASES</u> | | | | | |
| 01-345-4515 LEASE INCOME - CITY LAND | 7,869.58 | 7,869.58 | 315,778.00 | 307,908.42 | 2.5 |
| 01-345-4517 LEASES - ARRC LAND | 1,176.49 | 1,176.49 | .00 | (1,176.49) | .0 |
| 01-345-4520 LEASE INCOME - CONDOMINIUMS | 1,750.00 | 1,750.00 | 13,800.00 | 12,050.00 | 12.7 |
| 01-345-4525 LAND USE RENT | 105.00 | 105.00 | 14,350.00 | 14,245.00 | .7 |
| TOTAL LEASES | 10,901.07 | 10,901.07 | 343,928.00 | 333,026.93 | 3.2 |
| <u>FINES & CITATIONS</u> | | | | | |
| 01-350-4261 PSD FINES & CITATIONS | .00 | .00 | 500.00 | 500.00 | .0 |
| 01-350-4262 PSD PARKING TICKETS CIVIL | .00 | .00 | 1,025.00 | 1,025.00 | .0 |
| TOTAL FINES & CITATIONS | .00 | .00 | 1,525.00 | 1,525.00 | .0 |

CITY OF WHITTIER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------------------------------------|---------------|------------|--------------|--------------|------|
| <u>MISCELLANEOUS</u> | | | | | |
| 01-360-4099 MISCELLANEOUS REVENUE | 103.40 | 103.40 | 2,500.00 | 2,396.60 | 4.1 |
| 01-360-4204 INTEREST & PENALTIES | 301.62 | 301.62 | 2,050.00 | 1,748.38 | 14.7 |
| 01-360-4900 INTEREST ON BANK ACCOUNTS | 8,666.73 | 8,666.73 | .00 | (8,666.73) | .0 |
| 01-360-4902 INVESTMENT INTEREST | .00 | .00 | 81,600.00 | 81,600.00 | .0 |
| 01-360-4903 LEASE INTEREST REVENUE | .00 | .00 | 370,188.00 | 370,188.00 | .0 |
| 01-360-4915 GIRDWOOD-POLICE CONTRACT | 74,103.13 | 74,103.13 | 889,238.00 | 815,134.87 | 8.3 |
| | | | | | |
| TOTAL MISCELLANEOUS | 83,174.88 | 83,174.88 | 1,345,576.00 | 1,262,401.12 | 6.2 |
| | | | | | |
| TOTAL FUND REVENUE | 108,224.38 | 108,224.38 | 4,608,378.00 | 4,500,153.62 | 2.4 |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|-------------|--------------|--------------|--------|
| <u>ADMIN</u> | | | | | |
| 01-400-6000 SALARIES & WAGES | 20,297.52 | 20,297.52 | 451,930.00 | 431,632.48 | 4.5 |
| 01-400-6030 FICA TAXES | 294.34 | 294.34 | 5,202.00 | 4,907.66 | 5.7 |
| 01-400-6040 WORKER'S COMP. | .00 | .00 | 1,657.00 | 1,657.00 | .0 |
| 01-400-6050 ESC TAXES | 203.00 | 203.00 | 3,588.00 | 3,385.00 | 5.7 |
| 01-400-6060 HEALTH & LIFE INSURANCE | 3,677.10 | 3,677.10 | 79,545.00 | 75,867.90 | 4.6 |
| 01-400-6070 PERS RETIREMENT | 5,419.32 | 5,419.32 | 76,094.00 | 70,674.68 | 7.1 |
| 01-400-6205 ADVERTISING | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 01-400-6220 BANK SERVICES CHARGES | 749.28 | 749.28 | 7,500.00 | 6,750.72 | 10.0 |
| 01-400-6240 COMMUNITY SUPPORT-DONATIONS | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 01-400-6280 DUES & SUBSCRIPTIONS | 41.38 | 41.38 | 8,058.00 | 8,016.62 | .5 |
| 01-400-6410 INSURANCE - LIABILITY | 575.00 | 575.00 | 27,143.00 | 26,568.00 | 2.1 |
| 01-400-6440 INSURANCE - PROPERTY | .00 | .00 | 800.00 | 800.00 | .0 |
| 01-400-6540 LICENSES & PERMITS | .00 | .00 | 200.00 | 200.00 | .0 |
| 01-400-6565 OUTSIDE CONTRACTORS | 7,710.66 | 7,710.66 | 122,900.00 | 115,189.34 | 6.3 |
| 01-400-6580 POSTAGE | 500.00 | 500.00 | 3,774.00 | 3,274.00 | 13.3 |
| 01-400-6610 PROF. FEES - ACCOUNTING | .00 | .00 | 27,783.00 | 27,783.00 | .0 |
| 01-400-6620 PROF. FEES - APPRAISAL | .00 | .00 | 25,523.00 | 25,523.00 | .0 |
| 01-400-6625 PROF. FEES - FINANCIAL SOFTWARE | 1,998.00 | 1,998.00 | 25,918.00 | 23,920.00 | 7.7 |
| 01-400-6635 PROF. FEES - COMPUTER SUPPORT | 507.50 | 507.50 | 1,250.00 | 742.50 | 40.6 |
| 01-400-6636 PROF FEES - WEB SITE SUPPORT | .00 | .00 | 3,241.00 | 3,241.00 | .0 |
| 01-400-6640 PROF. FEES-ENGINEERING | (8,083.00) | (8,083.00) | 102,000.00 | 110,083.00 | (7.9) |
| 01-400-6645 PROF. FEES - GRANT ADM. | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 01-400-6650 PROF. FEES - LEGAL | 14,453.76 | 14,453.76 | 88,000.00 | 73,546.24 | 16.4 |
| 01-400-6700 PUBLICATIONS & SUBSCRIPTIONS | .00 | .00 | 630.00 | 630.00 | .0 |
| 01-400-6735 EQUIPMENT AND FURNISHINGS | 49.39 | 49.39 | 6,000.00 | 5,950.61 | .8 |
| 01-400-6770 TRAVEL, TRAINING & DEV. | 3,169.23 | 3,169.23 | 21,000.00 | 17,830.77 | 15.1 |
| 01-400-8150 SUPPLIES - CONSUMABLE | 474.13 | 474.13 | 4,000.00 | 3,525.87 | 11.9 |
| 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 | 2,074.71 | 2,074.71 | 27,195.00 | 25,120.29 | 7.6 |
| 01-400-9070 UTILITIES - TELEPHONE | 728.03 | 728.03 | 7,000.00 | 6,271.97 | 10.4 |
| 01-400-9100 MISCELLANEOUS EXPENSES | .00 | .00 | 500.00 | 500.00 | .0 |
| 01-400-9530 CAPITAL OUTLAY-COMPUTER EQUIP | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| | | | | | |
| TOTAL ADMIN | 54,839.35 | 54,839.35 | 1,176,741.00 | 1,121,901.65 | 4.7 |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|-------------------|-------------------|-------------------|-------------------|-------------|
| <u>COUNCIL</u> | | | | | |
| 01-401-6000 SALARIES & WAGES | .00 | .00 | 70,730.00 | 70,730.00 | .0 |
| 01-401-6030 FICA TAXES | .00 | .00 | 1,012.00 | 1,012.00 | .0 |
| 01-401-6040 WORKER'S COMP. | .00 | .00 | 322.00 | 322.00 | .0 |
| 01-401-6050 ESC TAXES | .00 | .00 | 698.00 | 698.00 | .0 |
| 01-401-6060 HEALTH & LIFE INSURANCE | .00 | .00 | 16,680.00 | 16,680.00 | .0 |
| 01-401-6070 PERS RETIREMENT | .00 | .00 | 15,403.00 | 15,403.00 | .0 |
| 01-401-6240 CITY COUNCIL-COMMUNITY SUPPORT | 170,512.00 | 170,512.00 | 137,512.00 | (33,000.00) | 124.0 |
| 01-401-6241 WEBSITE - CODE UPDATES | 11,005.32 | 11,005.32 | 23,509.00 | 12,503.68 | 46.8 |
| 01-401-6280 DUES & SUBSCRIPTIONS | 250.00 | 250.00 | 3,150.00 | 2,900.00 | 7.9 |
| 01-401-6325 FIREWORKS | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 01-401-6565 OUTSIDE CONTRACTORS | 6,800.00 | 6,800.00 | 63,087.00 | 56,287.00 | 10.8 |
| 01-401-6580 POSTAGE | .00 | .00 | 500.00 | 500.00 | .0 |
| 01-401-6600 PROF. FEES - AUDIT | .00 | .00 | 47,380.00 | 47,380.00 | .0 |
| 01-401-6650 PROF. FEES - LEGAL | 1,260.00 | 1,260.00 | 45,000.00 | 43,740.00 | 2.8 |
| 01-401-6770 TRAVEL, TRAINING & DEV. | .00 | .00 | 14,500.00 | 14,500.00 | .0 |
| 01-401-6800 COUNCIL CHAMBER IMPROV | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 01-401-8550 SUPPLIES - OFFICE | .00 | .00 | 1,300.00 | 1,300.00 | .0 |
| 01-401-9000 UTILITIES - INTERNET | .00 | .00 | 5,880.00 | 5,880.00 | .0 |
| 01-401-9070 UTILITIES - TELEPHONE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 01-401-9100 MISCELLANEOUS EXPENSES | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 01-401-9500 LOBBYIST FEES | 10,500.00 | 10,500.00 | 138,915.00 | 128,415.00 | 7.6 |
| TOTAL COUNCIL | 200,327.32 | 200,327.32 | 657,578.00 | 457,250.68 | 30.5 |
| <u>ELECTIONS</u> | | | | | |
| 01-420-6100 VOLUNTEER SUPPORT | .00 | .00 | 1,600.00 | 1,600.00 | .0 |
| 01-420-8150 SUPPLIES - CONSUMABLE | .00 | .00 | 800.00 | 800.00 | .0 |
| TOTAL ELECTIONS | .00 | .00 | 2,400.00 | 2,400.00 | .0 |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|-------------------|-------------------|---------------------|---------------------|------------|
| <u>PUBLIC SAFETY</u> | | | | | |
| 01-510-6000 SALARIES & WAGES | 96,729.88 | 96,729.88 | 955,847.00 | 859,117.12 | 10.1 |
| 01-510-6030 FICA TAXES | 1,447.25 | 1,447.25 | 14,490.00 | 13,042.75 | 10.0 |
| 01-510-6040 WORKER'S COMP. | .00 | .00 | 39,786.00 | 39,786.00 | .0 |
| 01-510-6050 ESC TAXES | 968.91 | 968.91 | 9,422.00 | 8,453.09 | 10.3 |
| 01-510-6060 HEALTH & LIFE INSURANCE | 7,632.19 | 7,632.19 | 170,729.00 | 163,096.81 | 4.5 |
| 01-510-6070 PERS RETIREMENT | 12,592.42 | 12,592.42 | 168,253.00 | 155,660.58 | 7.5 |
| 01-510-6091 UNIFORM ALLOWANCE | 160.00 | 160.00 | 3,150.00 | 2,990.00 | 5.1 |
| 01-510-6280 DUES & SUBSCRIPTIONS | .00 | .00 | 788.00 | 788.00 | .0 |
| 01-510-6410 INSURANCE - LIABILITY | 460.00 | 460.00 | 37,928.00 | 37,468.00 | 1.2 |
| 01-510-6420 INSURANCE - AUTO | .00 | .00 | 10,080.00 | 10,080.00 | .0 |
| 01-510-6540 LICENSES & PERMITS | .00 | .00 | 105.00 | 105.00 | .0 |
| 01-510-6565 OUTSIDE CONTRACTORS | 18,686.55 | 18,686.55 | 150,500.00 | 131,813.45 | 12.4 |
| 01-510-6570 PHYSICAL EXAMS | .00 | .00 | 1,050.00 | 1,050.00 | .0 |
| 01-510-6580 POSTAGE | .00 | .00 | 210.00 | 210.00 | .0 |
| 01-510-6635 PROF. FEES - COMPUTER SUPPORT | 507.50 | 507.50 | 525.00 | 17.50 | 96.7 |
| 01-510-6700 PUBLICATIONS & SUBSCRIPTIONS | .00 | .00 | 420.00 | 420.00 | .0 |
| 01-510-6735 EQUIPMENT PURCHASE | 66.08 | 66.08 | 5,250.00 | 5,183.92 | 1.3 |
| 01-510-6740 SMALL TOOLS | .00 | .00 | 5,250.00 | 5,250.00 | .0 |
| 01-510-6770 TRAVEL, TRAINING & DEV. | .00 | .00 | 6,300.00 | 6,300.00 | .0 |
| 01-510-7100 BUILDING MAINT. | .00 | .00 | 2,625.00 | 2,625.00 | .0 |
| 01-510-7350 REPAIRS - EQUIPMENT | .00 | .00 | 3,150.00 | 3,150.00 | .0 |
| 01-510-7400 REPAIRS - VEHICLES | 143.50 | 143.50 | 5,250.00 | 5,106.50 | 2.7 |
| 01-510-7750 GAS & OIL - VEHICLES | 1,433.74 | 1,433.74 | 17,850.00 | 16,416.26 | 8.0 |
| 01-510-8150 SUPPLIES - CONSUMABLE | .00 | .00 | 14,700.00 | 14,700.00 | .0 |
| 01-510-8950 SUPPLIES - UNIFORMS | .00 | .00 | 4,200.00 | 4,200.00 | .0 |
| 01-510-9000 UTILITIES - INTERNET | 1,708.42 | 1,708.42 | 29,550.00 | 27,841.58 | 5.8 |
| 01-510-9070 UTILITIES - TELEPHONE | 1,143.21 | 1,143.21 | 14,700.00 | 13,556.79 | 7.8 |
| 01-510-9520 CAPITAL OUTLAY - EQUIPMENT | .00 | .00 | 11,666.50 | 11,666.50 | .0 |
| 01-510-9525 CAPITAL - MOTOR POOL FUNDING | .00 | .00 | 25,750.00 | 25,750.00 | .0 |
| TOTAL PUBLIC SAFETY | 143,679.65 | 143,679.65 | 1,709,524.50 | 1,565,844.85 | 8.4 |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|------------|------------|------|
| <u>FIRE</u> | | | | | |
| 01-520-6000 SALARIES & WAGES | 9,103.44 | 9,103.44 | 102,735.00 | 93,631.56 | 8.9 |
| 01-520-6030 FICA TAXES | 123.91 | 123.91 | 1,470.00 | 1,346.09 | 8.4 |
| 01-520-6040 WORKERS COMP | .00 | .00 | 6,058.00 | 6,058.00 | .0 |
| 01-520-6050 ESC TAXES | 91.45 | 91.45 | 1,014.00 | 922.55 | 9.0 |
| 01-520-6060 HEALTH & LIFE INSURANCE | 1,585.67 | 1,585.67 | 23,829.00 | 22,243.33 | 6.7 |
| 01-520-6070 PERS RETIREMENT | 2,097.89 | 2,097.89 | 22,381.00 | 20,283.11 | 9.4 |
| 01-520-6091 UNIFORM ALLOWANCE | 40.00 | 40.00 | 500.00 | 460.00 | 8.0 |
| 01-520-6100 VOLUNTEER SUPPORT | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 01-520-6280 DUES & SUBSCRIPTIONS | .00 | .00 | 600.00 | 600.00 | .0 |
| 01-520-6410 INSURANCE - LIABILITY | 172.50 | 172.50 | 4,000.00 | 3,827.50 | 4.3 |
| 01-520-6420 INSURANCE - AUTO | .00 | .00 | 3,500.00 | 3,500.00 | .0 |
| 01-520-6540 LICENSES & PERMITS | .00 | .00 | 100.00 | 100.00 | .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 | 4,758.16 | 4,758.16 | 5,000.00 | 241.84 | 95.2 |
| 01-520-6750 TESTING | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 01-520-6770 TRAVEL, TRAINING & DEV. | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 01-520-7350 REPAIRS - EQUIPMENT | .00 | .00 | 3,500.00 | 3,500.00 | .0 |
| 01-520-7400 REPAIRS - VEHICLES | 596.63 | 596.63 | 3,000.00 | 2,403.37 | 19.9 |
| 01-520-7750 GAS & OIL - VEHICLES | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 01-520-8550 SUPPLIES - OFFICE | .00 | .00 | 1,250.00 | 1,250.00 | .0 |
| 01-520-8950 SUPPLIES - UNIFORMS | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 01-520-8970 SUPPLIES - SAFETY | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 01-520-9000 UTILITIES - INTERNET | 366.34 | 366.34 | 4,116.00 | 3,749.66 | 8.9 |
| 01-520-9070 UTILITIES - TELEPHONE | 174.48 | 174.48 | 4,500.00 | 4,325.52 | 3.9 |
| 01-520-9520 CAPITAL OUTLAY - EQUIPMENT | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 01-520-9525 CAPITAL - MOTOR POOL FUNDING | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| | | | | | |
| TOTAL FIRE | 19,110.47 | 19,110.47 | 222,853.00 | 203,742.53 | 8.6 |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|------------------|------------------|-------------------|-------------------|------------|
| <u>EMS</u> | | | | | |
| 01-530-6000 SALARIES & WAGES | 12,320.46 | 12,320.46 | 285,158.00 | 272,837.54 | 4.3 |
| 01-530-6030 FICA TAXES | 293.71 | 293.71 | 9,848.00 | 9,554.29 | 3.0 |
| 01-530-6040 WORKER'S COMP. | .00 | .00 | 23,456.00 | 23,456.00 | .0 |
| 01-530-6050 ESC TAXES | 123.61 | 123.61 | 2,824.00 | 2,700.39 | 4.4 |
| 01-530-6060 HEALTH & LIFE INSURANCE | 1,585.76 | 1,585.76 | 47,658.00 | 46,072.24 | 3.3 |
| 01-530-6070 PERS RETIREMENT | 2,449.47 | 2,449.47 | 41,867.00 | 39,417.53 | 5.9 |
| 01-530-6091 UNIFORM ALLOWANCE | 40.00 | 40.00 | 1,000.00 | 960.00 | 4.0 |
| 01-530-6100 EMS VOLUNTEER SUPPORT | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 01-530-6410 INSURANCE - LIABILITY | 172.50 | 172.50 | 12,100.00 | 11,927.50 | 1.4 |
| 01-530-6420 INSURANCE - AUTO | .00 | .00 | 4,840.00 | 4,840.00 | .0 |
| 01-530-6490 EMS-INSURANCE CLAIMS-DEDUCTIBL | .00 | .00 | 11,256.00 | 11,256.00 | .0 |
| 01-530-6540 LICENSES & PERMITS | .00 | .00 | 200.00 | 200.00 | .0 |
| 01-530-6565 OUTSIDE CONTRACTORS | .00 | .00 | 24,000.00 | 24,000.00 | .0 |
| 01-530-6570 PHYSICAL EXAMS | .00 | .00 | 400.00 | 400.00 | .0 |
| 01-530-6635 PROF. FEES - COMPUTER SUPPORT | 507.50 | 507.50 | .00 | (507.50) | .0 |
| 01-530-6735 EQUIPMENT PURCHASE | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 01-530-6750 TESTING | .00 | .00 | 350.00 | 350.00 | .0 |
| 01-530-6761 TRAINING - EMS SUPVSG MD | 4,000.00 | 4,000.00 | 12,000.00 | 8,000.00 | 33.3 |
| 01-530-6770 TRAVEL, TRAINING & DEV. | 40.00 | 40.00 | 5,000.00 | 4,960.00 | .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 | 45.20 | 45.20 | 4,000.00 | 3,954.80 | 1.1 |
| 01-530-8150 SUPPLIES - CONSUMABLE | 199.50 | 199.50 | 15,000.00 | 14,800.50 | 1.3 |
| 01-530-8550 SUPPLIES - OFFICE | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 01-530-8650 SUPPLIES AND DRUGS BILLABLE | 216.99 | 216.99 | 5,000.00 | 4,783.01 | 4.3 |
| 01-530-8950 SUPPLIES - UNIFORMS | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 01-530-8970 SUPPLIES - SAFETY | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 01-530-9000 UTILITIES - INTERNET | 130.95 | 130.95 | 12,000.00 | 11,869.05 | 1.1 |
| 01-530-9070 UTILITIES - TELEPHONE | 50.51 | 50.51 | 2,500.00 | 2,449.49 | 2.0 |
| TOTAL EMS | 22,176.16 | 22,176.16 | 540,457.00 | 518,280.84 | 4.1 |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|------------------|-------------------|-------------------|------------|
| <u>PUBLIC WORKS</u> | | | | | |
| 01-600-6000 SALARIES & WAGES | 25,762.97 | 25,762.97 | 392,169.00 | 366,406.03 | 6.6 |
| 01-600-6030 FICA TAXES | 373.56 | 373.56 | 5,604.00 | 5,230.44 | 6.7 |
| 01-600-6040 WORKER'S COMP. | .00 | .00 | 27,789.00 | 27,789.00 | .0 |
| 01-600-6050 ESC TAXES | 257.63 | 257.63 | 3,865.00 | 3,607.37 | 6.7 |
| 01-600-6060 HEALTH & LIFE INSURANCE | 6,692.14 | 6,692.14 | 97,677.00 | 90,984.86 | 6.9 |
| 01-600-6070 PERS RETIREMENT | 5,964.54 | 5,964.54 | 85,348.00 | 79,383.46 | 7.0 |
| 01-600-6410 INSURANCE - LIABILITY | 1,022.89 | 1,022.89 | 15,400.00 | 14,377.11 | 6.6 |
| 01-600-6420 INSURANCE - AUTO | .00 | .00 | 5,225.00 | 5,225.00 | .0 |
| 01-600-6430 INSURANCE EQUIPMENT | .00 | .00 | 4,950.00 | 4,950.00 | .0 |
| 01-600-6440 INSURANCE - PROPERTY | .00 | .00 | 660.00 | 660.00 | .0 |
| 01-600-6540 LICENSES & FEES | .00 | .00 | 250.00 | 250.00 | .0 |
| 01-600-6565 OUTSIDE CONTRACTORS | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 01-600-6570 PHYSICAL EXAMS | .00 | .00 | 800.00 | 800.00 | .0 |
| 01-600-6635 PROF. FEES - COMPUTER SUPPORT | .00 | .00 | 2,400.00 | 2,400.00 | .0 |
| 01-600-6740 SMALL TOOLS AND EQUIPMENT | 1,171.04 | 1,171.04 | 5,000.00 | 3,828.96 | 23.4 |
| 01-600-6770 TRAVEL, TRAINING & DEV. | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 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 | 923.02 | 923.02 | 50,000.00 | 49,076.98 | 1.9 |
| 01-600-7750 GAS & OIL - VEHICLES | 125.60 | 125.60 | 28,000.00 | 27,874.40 | .5 |
| 01-600-8150 SUPPLIES - CONSUMABLE | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 01-600-8550 SUPPLIES - OFFICE | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 01-600-8950 SUPPLIES - UNIFORMS | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| 01-600-8970 SUPPLIES - SAFETY | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 01-600-8995 SUPPLIES & MATERIALS | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 01-600-9000 UTILITIES - INTERNET | 750.57 | 750.57 | 13,965.00 | 13,214.43 | 5.4 |
| 01-600-9010 UTILITIES - ELECTRICITY | 750.70 | 750.70 | 14,000.00 | 13,249.30 | 5.4 |
| 01-600-9070 UTILITIES - TELEPHONE | 57.43 | 57.43 | 1,750.00 | 1,692.57 | 3.3 |
| 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 | 43,852.09 | 43,852.09 | 756,436.00 | 712,583.91 | 5.8 |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|----------------------|----------------------|----------------------|----------------------|----------------|
| <u>PROPERTY & FACILITIES</u> | | | | | |
| 01-700-6210 B.T.I. CONDO FEES | 1,812.53 | 1,812.53 | 23,932.00 | 22,119.47 | 7.6 |
| 01-700-6410 INSURANCE - LIABILITY | .00 | .00 | 4,620.00 | 4,620.00 | .0 |
| 01-700-6440 INSURANCE - PROPERTY | .00 | .00 | 35,200.00 | 35,200.00 | .0 |
| 01-700-6565 PROP & FAC-CONTRACTED SERVICES | 6,978.63 | 6,978.63 | 66,052.00 | 59,073.37 | 10.6 |
| 01-700-7100 REPAIRS - BUILDINGS | .00 | .00 | 6,050.00 | 6,050.00 | .0 |
| 01-700-7350 REPAIRS - EQUIPMENT | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 01-700-8150 SUPPLIES - CONSUMABLE | 400.00 | 400.00 | 3,152.00 | 2,752.00 | 12.7 |
| 01-700-8550 JANITORIAL SUPPLIES | 76.99 | 76.99 | 500.00 | 423.01 | 15.4 |
| 01-700-8970 SUPPLIES - SAFETY | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 01-700-9010 UTILITIES - ELECTRICITY | 3,982.38 | 3,982.38 | 37,823.00 | 33,840.62 | 10.5 |
| 01-700-9040 UTILITIES - HEATING FUEL | 1,254.04 | 1,254.04 | 23,100.00 | 21,845.96 | 5.4 |
| 01-700-9050 UTILITIES - SOLID WASTE | .00 | .00 | 1,638.00 | 1,638.00 | .0 |
| 01-700-9095 UTILITIES - WATER/SEWER | 38.23 | 38.23 | 1,757.00 | 1,718.77 | 2.2 |
| 01-700-9520 CAPITAL OUTLAY - EQUIPMENT | 57,612.00 | 57,612.00 | 126,851.50 | 69,239.50 | 45.4 |
| TOTAL PROPERTY & FACILITIES | 72,154.80 | 72,154.80 | 333,675.50 | 261,520.70 | 21.6 |
| <u>PARKS AND RECREATION</u> | | | | | |
| 01-800-6000 SALARIES AND WAGES | .00 | .00 | 63,876.00 | 63,876.00 | .0 |
| 01-800-6030 FICA TAXES | .00 | .00 | 911.00 | 911.00 | .0 |
| 01-800-6040 WORKER'S COMP | .00 | .00 | 290.00 | 290.00 | .0 |
| 01-800-6050 ESC TAX | .00 | .00 | 629.00 | 629.00 | .0 |
| 01-800-6060 HEALTH & LIFE INSURANCE | .00 | .00 | 23,829.00 | 23,829.00 | .0 |
| 01-800-6070 PERS RETIREMENT | .00 | .00 | 13,887.00 | 13,887.00 | .0 |
| 01-800-6565 OUTSIDE CONTRACTORS | 1,050.00 | 1,050.00 | 42,350.00 | 41,300.00 | 2.5 |
| 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 | .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 | 1,050.00 | 1,050.00 | 189,375.00 | 188,325.00 | .6 |
| TOTAL FUND EXPENDITURES | 557,189.84 | 557,189.84 | 5,589,040.00 | 5,031,850.16 | 10.0 |
| NET REVENUE OVER EXPENDITURES | (448,965.46) | (448,965.46) | (980,662.00) | (531,696.54) | (45.8) |

CITY OF WHITTIER
 BALANCE SHEET
 JANUARY 31, 2026

CRUISE SHIP TAX

| | | | |
|-------------------------------|---------------------------------|---------------------|---------------------|
| <u>ASSETS</u> | | | |
| 20-000-0100 | CASH - COMBINED FUND | <u>1,645,711.85</u> | |
| | TOTAL ASSETS | | <u>1,645,711.85</u> |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>LIABILITIES</u> | | | |
| 20-000-2000 | ACCOUNTS PAYABLE | <u>112.00</u> | |
| | TOTAL LIABILITIES | | 112.00 |
| <u>FUND EQUITY</u> | | | |
| 20-000-3000 | UNDESIGNATED-FUND BALANCE | 1,665,711.85 | |
| | REVENUE OVER EXPENDITURES - YTD | <u>(20,112.00)</u> | |
| | BALANCE - CURRENT DATE | <u>1,645,599.85</u> | |
| | TOTAL FUND EQUITY | | <u>1,645,599.85</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>1,645,711.85</u> |

CITY OF WHITTIER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

CRUISE SHIP TAX

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

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

CRUISE SHIP TAX

| | | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|----------------------|--------------------------------------|----------------------|---------------------|---------------------|---------------------|---------------|
| <u>EXPENDITURES</u> | | | | | | |
| 20-400-6240 | MUSEUM SUPPORT - DONATIONS | 20,000.00 | 20,000.00 | 20,000.00 | .00 | 100.0 |
| 20-400-6565 | CONTRACTED SERVICES | .00 | .00 | 89,169.26 | 89,169.26 | .0 |
| 20-400-6650 | PROF. FEES - LEGAL | 112.00 | 112.00 | .00 | (112.00) | .0 |
| | TOTAL EXPENDITURES | <u>20,112.00</u> | <u>20,112.00</u> | <u>109,169.26</u> | <u>89,057.26</u> | <u>18.4</u> |
| <u>TRANSFERS OUT</u> | | | | | | |
| 20-990-9200 | PROJECTS | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| | TOTAL TRANSFERS OUT | <u>.00</u> | <u>.00</u> | <u>25,000.00</u> | <u>25,000.00</u> | <u>.0</u> |
| | TOTAL FUND EXPENDITURES | <u>20,112.00</u> | <u>20,112.00</u> | <u>134,169.26</u> | <u>114,057.26</u> | <u>15.0</u> |
| | NET REVENUE OVER EXPENDITURES | <u>(20,112.00)</u> | <u>(20,112.00)</u> | <u>1,492,830.74</u> | <u>1,512,942.74</u> | <u>(1.4)</u> |

CITY OF WHITTIER
BALANCE SHEET
JANUARY 31, 2026

WATER AND WASTEWATER

ASSETS

| | | | |
|-------------|--------------------------------|-----------------|--------------|
| 50-000-0100 | CASH - COMBINED FUND | 699,824.72 | |
| 50-000-1200 | ACCT REC - WATER WASTEWATER | 56,591.97 | |
| 50-000-1299 | ALLOWANCE FOR DOUBTFUL ACCOUNT | 4,401.12 | |
| 50-000-1800 | SYSTEMS | 12,666,103.20 | |
| 50-000-1810 | BUILDINGS & FACILITIES | 1,579,746.74 | |
| 50-000-1820 | MACHINERY & EQUIPMENT | 126,987.56 | |
| 50-000-1830 | CONSTRUCTION IN PROGRESS | 2,193,806.55 | |
| 50-000-1890 | ACCUMULATED DEPRECIATION | (9,276,521.24) | |
| | TOTAL ASSETS | | 8,050,940.62 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-------------|-------------------------------|-----------|-----------|
| 50-000-2000 | ACCOUNTS PAYABLE | 6,246.17 | |
| 50-000-2060 | ESC TAXES PAYABLE | 697.77 | |
| 50-000-2080 | PERS PAYABLE | 18,288.54 | |
| 50-000-2090 | AFLAC/GUARDIAN INSURANCE LIAB | 29.35 | |
| 50-000-2095 | ACCRUED LEAVE | 21,596.47 | |
| 50-000-2320 | UNEARNED REVENUE | 143.15 | |
| | TOTAL LIABILITIES | | 47,001.45 |

FUND EQUITY

| | | | |
|-------------|---------------------------------|-----------------|--------------|
| 50-000-3000 | RETAINED EARNINGS | (2,344,509.85) | |
| 50-000-3350 | NET INVESTMENT CAPITAL ASSETS | 10,356,075.48 | |
| | REVENUE OVER EXPENDITURES - YTD | (7,626.46) | |
| | BALANCE - CURRENT DATE | 8,003,939.17 | |
| | TOTAL FUND EQUITY | | 8,003,939.17 |
| | TOTAL LIABILITIES AND EQUITY | | 8,050,940.62 |

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

WATER AND WASTEWATER

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEARNED</u> | <u>PCNT</u> |
|-------------------------------------|----------------------|-------------------|-------------------|-------------------|-------------|
| <u>CHARGES FOR SERVICES</u> | | | | | |
| 50-340-4300 | 10,167.73 | 10,167.73 | 310,000.00 | 299,832.27 | 3.3 |
| 50-340-4350 | 7,568.39 | 7,568.39 | 96,000.00 | 88,431.61 | 7.9 |
| | <u>17,736.12</u> | <u>17,736.12</u> | <u>406,000.00</u> | <u>388,263.88</u> | <u>4.4</u> |
| <u>MISCELLANEOUS</u> | | | | | |
| 50-360-4902 | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 50-360-4910 | 431.02 | 431.02 | 500.00 | 68.98 | 86.2 |
| | <u>431.02</u> | <u>431.02</u> | <u>30,500.00</u> | <u>30,068.98</u> | <u>1.4</u> |
| <u>PROPERTY & SURPLUS SALES</u> | | | | | |
| 50-390-4990 | .00 | .00 | 23,341.00 | 23,341.00 | .0 |
| | <u>.00</u> | <u>.00</u> | <u>23,341.00</u> | <u>23,341.00</u> | <u>.0</u> |
| | <u>18,167.14</u> | <u>18,167.14</u> | <u>459,841.00</u> | <u>441,673.86</u> | <u>4.0</u> |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

WATER AND WASTEWATER

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|-------------|---------------|---------------|--------|
| <u>WATER & WASTE WATER OPERATING</u> | | | | | |
| 50-800-6000 SALARIES & WAGES | 13,125.52 | 13,125.52 | 162,793.00 | 149,667.48 | 8.1 |
| 50-800-6030 FICA TAXES | 190.30 | 190.30 | 2,322.00 | 2,131.70 | 8.2 |
| 50-800-6040 WORKER'S COMP. | .00 | .00 | 7,040.00 | 7,040.00 | .0 |
| 50-800-6050 ESC TAXES | 131.24 | 131.24 | 1,601.00 | 1,469.76 | 8.2 |
| 50-800-6060 HEALTH & LIFE INSURANCE | 2,423.50 | 2,423.50 | 33,369.00 | 30,945.50 | 7.3 |
| 50-800-6070 PERS RETIREMENT | 3,379.21 | 3,379.21 | 33,570.00 | 30,190.79 | 10.1 |
| 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 | 345.00 | 345.00 | 8,030.00 | 7,685.00 | 4.3 |
| 50-800-6440 INSURANCE - PROPERTY | .00 | .00 | 6,050.00 | 6,050.00 | .0 |
| 50-800-6540 LICENSES & PERMITS | 655.00 | 655.00 | 1,200.00 | 545.00 | 54.6 |
| 50-800-6565 OUTSIDE CONTRACTORS | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 50-800-6570 PHYSICAL EXAMS | .00 | .00 | 500.00 | 500.00 | .0 |
| 50-800-6580 POSTAGE | .00 | .00 | 1,300.00 | 1,300.00 | .0 |
| 50-800-6635 PROF. FEES - COMPUTER SUPPORT | 738.43 | 738.43 | 1,200.00 | 461.57 | 61.5 |
| 50-800-6740 SMALL TOOLS | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 50-800-6750 TESTING WATER/SEWER | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 50-800-6770 TRAVEL, TRAINING & DEV. | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 50-800-7100 REPAIRS - BUILDING | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 50-800-7350 REPAIRS - EQUIPMENT | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 50-800-7650 REPAIRS - SYSTEM | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 50-800-7750 GAS & OIL - VEHICLES | 379.32 | 379.32 | 5,000.00 | 4,620.68 | 7.6 |
| 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 | 5,000.00 | 5,000.00 | .0 |
| 50-800-9000 UTILITIES -INTERNET | 12.14 | 12.14 | 13,230.00 | 13,217.86 | .1 |
| 50-800-9010 UTILITIES - ELECTRICITY | 4,155.94 | 4,155.94 | 32,000.00 | 27,844.06 | 13.0 |
| 50-800-9040 UTILITIES - HEATING FUEL | 219.27 | 219.27 | 3,200.00 | 2,980.73 | 6.9 |
| 50-800-9070 UTILITIES - TELEPHONE | 38.73 | 38.73 | 1,000.00 | 961.27 | 3.9 |
| 50-800-9580 CAPITAL OUTLAY - W/WW | .00 | .00 | 33,015.00 | 33,015.00 | .0 |
| | | | | | |
| TOTAL WATER & WASTE WATER OPERATING | 25,793.60 | 25,793.60 | 888,406.00 | 862,612.40 | 2.9 |
| | | | | | |
| TOTAL FUND EXPENDITURES | 25,793.60 | 25,793.60 | 888,406.00 | 862,612.40 | 2.9 |
| | | | | | |
| NET REVENUE OVER EXPENDITURES | (7,626.46) | (7,626.46) | (428,565.00) | (420,938.54) | (1.8) |

CITY OF WHITTIER
BALANCE SHEET
JANUARY 31, 2026

SMALL BOAT HARBOR

ASSETS

| | | | |
|-------------|--------------------------------|------------------|---------------|
| 51-000-0100 | CASH - COMBINED FUND | 1,115,417.12 | |
| 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 | 60.00 | |
| 51-000-1201 | ACCTS REC FROM HARBOR | 116,697.62 | |
| 51-000-1230 | ACCOUNTS RECEIVABLE - LEASES | (23,564.19) | |
| 51-000-1240 | GASB 87 LEASE RECEIVABLE | 2,740,646.26 | |
| 51-000-1299 | ALLOWANCE FOR DOUBTFUL ACCOUNT | (5,551.25) | |
| 51-000-1399 | CASH CLEARING | 1,416.85 | |
| 51-000-1720 | PREPAID INSURANCE | 39,193.96 | |
| 51-000-1810 | BUILDINGS & FACILITIES | 24,469,919.16 | |
| 51-000-1820 | MACHINERY & EQUIPMENT | 221,794.71 | |
| 51-000-1824 | EQUIPMENT - COMPUTER | 154,150.47 | |
| 51-000-1830 | CONSTRUCTION IN PROGRESS | 597,717.75 | |
| 51-000-1850 | CAP ASSETS - ROU | 1,106,504.85 | |
| 51-000-1890 | ACCUMULATED DEPRECIATION | (14,933,688.21) | |
| 51-000-1895 | ACCUM AMORTIZATION - ROU | (71,278.82) | |
| | | | |
| | TOTAL ASSETS | | 16,004,375.10 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-------------|---------------------------------|--------------|--------------|
| 51-000-2000 | ACCOUNTS PAYABLE | 1,921.50 | |
| 51-000-2050 | FEDERAL PAYROLL TAXES PAYABLE | 136.13 | |
| 51-000-2060 | ESC TAXES PAYABLE | 3,334.15 | |
| 51-000-2080 | PERS PAYABLE | 39,548.43 | |
| 51-000-2090 | AFLAC/GUARDIAN INSURANCE LIAB | (189.27) | |
| 51-000-2095 | ACCRUED LEAVE | 49,169.92 | |
| 51-000-2178 | ACCRUED INTEREST PAYABLE | 12,379.17 | |
| 51-000-2180 | CURRENT PORT. 2017 BOND PREMIUM | 8,843.00 | |
| 51-000-2182 | CURRENT PORT. 2017 HARBOR BOND | 85,000.00 | |
| 51-000-2186 | NET PREMIUM-2017 BOND ISSUANCE | 97,273.45 | |
| 51-000-2188 | L/T PORTION. 2017 HARBOR BOND | 1,415,000.00 | |
| 51-000-2190 | L/T LEASE LIABILITIES | 1,072,216.48 | |
| 51-000-2320 | UNEARNED REVENUE - MOORAGE | 221,553.09 | |
| 51-000-2700 | DEFERRED INFLOW OF RESOURCES | 2,600,310.74 | |
| | | | |
| | TOTAL LIABILITIES | | 5,606,496.79 |

FUND EQUITY

| | | | |
|-------------|---------------------------------|-----------------|---------------|
| 51-000-3000 | RETAINED EARNINGS | (7,141,480.29) | |
| 51-000-3350 | NET INVESTMENT CAPITAL ASSETS | 16,959,874.49 | |
| | | | |
| | REVENUE OVER EXPENDITURES - YTD | 579,484.11 | |
| | BALANCE - CURRENT DATE | 10,397,878.31 | |
| | TOTAL FUND EQUITY | | 10,397,878.31 |

CITY OF WHITTIER
BALANCE SHEET
JANUARY 31, 2026

SMALL BOAT HARBOR

TOTAL LIABILITIES AND EQUITY

16,004,375.10

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

SMALL BOAT HARBOR

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|-------------------|-------------------|---------------------|---------------------|-------------|
| <u>CHARGES FOR SERVICES</u> | | | | | |
| 51-340-4251 USER FEES & PERMITS | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 51-340-4399 MOORAGE - TRANSIENT WINTER | 3,595.37 | 3,595.37 | 35,000.00 | 31,404.63 | 10.3 |
| 51-340-4401 MOORAGE - PREFERENTIAL | 532,002.98 | 532,002.98 | 550,000.00 | 17,997.02 | 96.7 |
| 51-340-4402 MOORAGE - TRANSIENT | 106,696.86 | 106,696.86 | 535,000.00 | 428,303.14 | 19.9 |
| 51-340-4404 UTILITY FEES | 3,172.55 | 3,172.55 | 63,000.00 | 59,827.45 | 5.0 |
| 51-340-4406 WHARFAGE FEES | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 51-340-4407 VESSEL TOW FEES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 51-340-4409 WAITING LIST FEES | 4,100.00 | 4,100.00 | 20,000.00 | 15,900.00 | 20.5 |
| 51-340-4410 PUMP OUT FEES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 51-340-4411 LAUNCH FEES | 11,000.00 | 11,000.00 | 125,000.00 | 114,000.00 | 8.8 |
| 51-340-4412 SHOWERS | .00 | .00 | 3,700.00 | 3,700.00 | .0 |
| 51-340-4413 GRID | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 51-340-4414 VESSEL MAINTENANCE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 51-340-4415 DRY STORAGE FEES | .00 | .00 | 5,300.00 | 5,300.00 | .0 |
| 51-340-4416 PARKING - ANNUAL | 500.00 | 500.00 | 48,000.00 | 47,500.00 | 1.0 |
| 51-340-4426 PARKING DAILY | 77.30 | 77.30 | 129,000.00 | 128,922.70 | .1 |
| 51-340-4427 KAYAK LAUNCH FEES | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 51-340-4428 ENVIRONMENTAL FEE | 47.75 | 47.75 | 2,205.00 | 2,157.25 | 2.2 |
| 51-340-4445 MISC. SERVICES | 3,150.00 | 3,150.00 | 5,000.00 | 1,850.00 | 63.0 |
| TOTAL CHARGES FOR SERVICES | 664,342.81 | 664,342.81 | 1,537,705.00 | 873,362.19 | 43.2 |
| <u>LEASES INCOME</u> | | | | | |
| 51-345-4512 LEASE - ARRC NET OF RR SHARE | 9,313.43 | 9,313.43 | 59,787.00 | 50,473.57 | 15.6 |
| 51-345-4513 LEASE CREDITS (CONTRA) | .00 | .00 | (55,571.00) | (55,571.00) | .0 |
| 51-345-4515 LEASE - GARBAGE REVENUE | .00 | .00 | 8,750.00 | 8,750.00 | .0 |
| TOTAL LEASES INCOME | 9,313.43 | 9,313.43 | 12,966.00 | 3,652.57 | 71.8 |
| <u>OTHER REVENUE</u> | | | | | |
| 51-360-4416 STORAGE IN LIEU OF LEASE | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 51-360-4417 FUEL FLOAT INCOME | .00 | .00 | 38,000.00 | 38,000.00 | .0 |
| 51-360-4430 CAMPING | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| 51-360-4900 INTEREST & LATE FEES ON A/R | 80.45 | 80.45 | 87,141.00 | 87,060.55 | .1 |
| 51-360-4902 INVESTMENT INTEREST | .00 | .00 | 40,000.00 | 40,000.00 | .0 |
| 51-360-4910 MISCELLANEOUS INCOME | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 51-360-4957 AMORTIZATION OF BOND PREMIUM | .00 | .00 | 8,843.00 | 8,843.00 | .0 |
| TOTAL OTHER REVENUE | 80.45 | 80.45 | 202,984.00 | 202,903.55 | .0 |
| TOTAL FUND REVENUE | 673,736.69 | 673,736.69 | 1,753,655.00 | 1,079,918.31 | 38.4 |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

SMALL BOAT HARBOR

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|------------------|---------------------|---------------------|------------|
| <u>HARBOR OPERATIONS EXP</u> | | | | | |
| 51-800-6000 SALARIES & WAGES | 47,633.52 | 47,633.52 | 661,689.00 | 614,055.48 | 7.2 |
| 51-800-6030 FICA TAXES | 863.06 | 863.06 | 11,858.00 | 10,994.94 | 7.3 |
| 51-800-6040 WORKER'S COMP. | .00 | .00 | 3,047.00 | 3,047.00 | .0 |
| 51-800-6050 ESC TAXES | 476.34 | 476.34 | 6,597.00 | 6,120.66 | 7.2 |
| 51-800-6060 HEALTH & LIFE INSURANCE | 10,935.79 | 10,935.79 | 193,619.00 | 182,683.21 | 5.7 |
| 51-800-6070 PERS RETIREMENT | 10,804.70 | 10,804.70 | 135,296.00 | 124,491.30 | 8.0 |
| 51-800-6220 BANK SERVICE CHARGES | 8,343.28 | 8,343.28 | 20,000.00 | 11,656.72 | 41.7 |
| 51-800-6265 BOND INTEREST EXPENSE | .00 | .00 | 306,343.00 | 306,343.00 | .0 |
| 51-800-6270 DEPRECIATION | .00 | .00 | 1,280,000.00 | 1,280,000.00 | .0 |
| 51-800-6275 AMORTIZATION EXPENSE | .00 | .00 | 23,760.00 | 23,760.00 | .0 |
| 51-800-6280 DUES & SUBSCRIPTIONS | 365.00 | 365.00 | 250.00 | (115.00) | 146.0 |
| 51-800-6410 INSURANCE - LIABILITY | 690.00 | 690.00 | 58,425.00 | 57,735.00 | 1.2 |
| 51-800-6420 INSURANCE - AUTO | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 51-800-6430 INSURANCE EQUIPMENT | .00 | .00 | 815.00 | 815.00 | .0 |
| 51-800-6440 INSURANCE - PROPERTY | .00 | .00 | 72,000.00 | 72,000.00 | .0 |
| 51-800-6565 OUTSIDE CONTRACTORS | 50.13 | 50.13 | 80,000.00 | 79,949.87 | .1 |
| 51-800-6570 PHYSICAL EXAMS | .00 | .00 | 150.00 | 150.00 | .0 |
| 51-800-6580 POSTAGE | 200.00 | 200.00 | 3,500.00 | 3,300.00 | 5.7 |
| 51-800-6635 PROF. FEES - COMPUTER SUPPORT | 507.50 | 507.50 | 3,200.00 | 2,692.50 | 15.9 |
| 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 | .00 | 6,000.00 | 6,000.00 | .0 |
| 51-800-6780 WASTE DISPOSAL - EVOS | .00 | .00 | 500.00 | 500.00 | .0 |
| 51-800-7100 REPAIRS - BUILDINGS | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 51-800-7350 REPAIRS - EQUIPMENT | .00 | .00 | 3,500.00 | 3,500.00 | .0 |
| 51-800-7400 REPAIRS - VEHICLES | .00 | .00 | 1,000.00 | 1,000.00 | .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 | 203.76 | 203.76 | 5,000.00 | 4,796.24 | 4.1 |
| 51-800-7800 REPAIRS - FACILITIES | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 51-800-7820 REPAIRS - DOCKS | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 51-800-8150 SUPPLIES - CONSUMABLE | .00 | .00 | 19,475.00 | 19,475.00 | .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 | .00 | .00 | 5,500.00 | 5,500.00 | .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 | 2,062.63 | 2,062.63 | 26,460.00 | 24,397.37 | 7.8 |
| 51-800-9010 UTILITIES - ELECTRICITY | 9,746.32 | 9,746.32 | 79,000.00 | 69,253.68 | 12.3 |
| 51-800-9040 UTILITIES - HEATING FUEL | 679.60 | 679.60 | 4,000.00 | 3,320.40 | 17.0 |
| 51-800-9050 UTILITIES - SOLID WASTE | .00 | .00 | 165,000.00 | 165,000.00 | .0 |
| 51-800-9070 UTILITIES - TELEPHONE | 165.04 | 165.04 | 2,000.00 | 1,834.96 | 8.3 |
| 51-800-9095 UTILITIES - WATER/WASTEWATER | 525.91 | 525.91 | 24,000.00 | 23,474.09 | 2.2 |
| 51-800-9510 SNOW REMOVAL | .00 | .00 | 41,616.00 | 41,616.00 | .0 |
| 51-800-9520 CAPITAL OUTLAY - EQUIPMENT | .00 | .00 | 29,667.00 | 29,667.00 | .0 |
| TOTAL HARBOR OPERATIONS EXP | 94,252.58 | 94,252.58 | 3,306,967.00 | 3,212,714.42 | 2.9 |

CITY OF WHITTIER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

SMALL BOAT HARBOR

| | | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|--------------------------------------|-------------------------------------|----------------------|-------------------|-----------------|-------------------|-------------|
| <u>CAPITAL OUTLAY - FROM RESERVE</u> | | | | | | |
| 51-900-9575 | BOND PRINCIPAL | .00 | .00 | 180,864.00 | 180,864.00 | .0 |
| | TOTAL CAPITAL OUTLAY - FROM RESERVE | .00 | .00 | 180,864.00 | 180,864.00 | .0 |
| | TOTAL FUND EXPENDITURES | 94,252.58 | 94,252.58 | 3,487,831.00 | 3,393,578.42 | 2.7 |
| | NET REVENUE OVER EXPENDITURES | 579,484.11 | 579,484.11 | (1,734,176.00) | (2,313,660.11) | 33.4 |

CITY OF WHITTIER
BALANCE SHEET
JANUARY 31, 2026

DELONG DOCK

ASSETS

| | | | |
|-------------|--------------------------------|-----------------|---------------------|
| 53-000-0100 | CASH - COMBINED FUND | 1,509,496.43 | |
| 53-000-1201 | ACCTS REC FROM DELONG DOCK | 225,345.68 | |
| 53-000-1299 | ALLOWANCE FOR DOUBTFUL ACCOUNT | (206,703.60) | |
| 53-000-1810 | BUILDINGS & FACILITIES | 5,554,604.65 | |
| 53-000-1820 | MACHINERY & EQUIPMENT | 4,259.00 | |
| 53-000-1890 | ACCUMULATED DEPRECIATION | (3,837,712.49) | |
| | TOTAL ASSETS | | <u>3,249,289.67</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-------------|-------------------------------|--------|--------|
| 53-000-2000 | ACCOUNTS PAYABLE | 484.29 | |
| 53-000-2050 | FEDERAL PAYROLL TAXES PAYABLE | 15.13 | |
| 53-000-2060 | ESC TAXES PAYABLE | 268.17 | |
| | TOTAL LIABILITIES | | 767.59 |

FUND EQUITY

| | | | |
|-------------|---------------------------------|---------------------|---------------------|
| 53-000-3000 | RETAINED EARNINGS | 3,246,006.37 | |
| | REVENUE OVER EXPENDITURES - YTD | <u>2,515.71</u> | |
| | BALANCE - CURRENT DATE | <u>3,248,522.08</u> | |
| | TOTAL FUND EQUITY | | <u>3,248,522.08</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>3,249,289.67</u> |

CITY OF WHITTIER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

DELONG DOCK

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEARNED</u> | <u>PCNT</u> |
|-----------------------------------|----------------------|-------------------|-------------------|-------------------|-------------|
| <u>CHARGES FOR SERVICES</u> | | | | | |
| 53-341-4251 USER FEES & PERMITS | 3,000.00 | 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 | <u>3,000.00</u> | <u>3,000.00</u> | <u>123,000.00</u> | <u>120,000.00</u> | <u>2.4</u> |
| <u>SOURCE 360</u> | | | | | |
| 53-360-4901 INTEREST ON BANK ACCO | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| TOTAL SOURCE 360 | <u>.00</u> | <u>.00</u> | <u>20,000.00</u> | <u>20,000.00</u> | <u>.0</u> |
| TOTAL FUND REVENUE | <u>3,000.00</u> | <u>3,000.00</u> | <u>143,000.00</u> | <u>140,000.00</u> | <u>2.1</u> |

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2026

DELONG DOCK

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|-----------------|-----------------|----------------------|----------------------|-----------|
| <u>DEPARTMENT 801</u> | | | | | |
| 53-801-6000 SALARES & WAGES | .00 | .00 | 57,204.00 | 57,204.00 | .0 |
| 53-801-6030 FICA/MEDICARE | .00 | .00 | 950.00 | 950.00 | .0 |
| 53-801-6040 WORKER'S COMP. | .00 | .00 | 264.00 | 264.00 | .0 |
| 53-801-6050 ESC TAXES | .00 | .00 | 572.00 | 572.00 | .0 |
| 53-801-6060 HEALTH & LIFE INSURANCE | .00 | .00 | 16,085.00 | 16,085.00 | .0 |
| 53-801-6070 PERS RETIREMENT | .00 | .00 | 12,157.00 | 12,157.00 | .0 |
| 53-801-6270 DEPRECIATION | .00 | .00 | 554,000.00 | 554,000.00 | .0 |
| 53-801-6410 INSURANCE - LIABILITY | .00 | .00 | 12,000.00 | 12,000.00 | .0 |
| 53-801-6440 INSURANCE - PROPERTY | .00 | .00 | 16,200.00 | 16,200.00 | .0 |
| 53-801-6565 OUTSIDE CONTRACTORS | .00 | .00 | 52,956.00 | 52,956.00 | .0 |
| 53-801-6730 EQUIPMENT RENTAL | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 53-801-6740 SMALL TOOLS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 53-801-6780 WASTE DISPOSAL - EVOS | .00 | .00 | 12,000.00 | 12,000.00 | .0 |
| 53-801-7350 REPAIRS - EQUIPMENT | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 53-801-7750 GAS & OIL - VEHICLES | .00 | .00 | 500.00 | 500.00 | .0 |
| 53-801-7820 REPAIRS - DOCKS | .00 | .00 | 45,000.00 | 45,000.00 | .0 |
| 53-801-8150 SUPPLIES - CONSUMABLE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 53-801-8400 SUPPLIES - FIRE SUPPRESSION | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 53-801-8950 SUPPLIES - UNIFORMS | .00 | .00 | 500.00 | 500.00 | .0 |
| 53-801-8970 SUPPLIES - SAFETY | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 53-801-9010 UTILITIES - ELECTRICITY | 484.29 | 484.29 | 10,000.00 | 9,515.71 | 4.8 |
| 53-801-9050 UTILITIES - SOLID WASTE | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 53-801-9095 UTILITIES - WATER/WASTEWATER | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| TOTAL DEPARTMENT 801 | 484.29 | 484.29 | 804,388.00 | 803,903.71 | .1 |
| <u>CAPITAL OUTLAY</u> | | | | | |
| 53-900-9540 CAP EXP EMERGENCY REPAIRS | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| TOTAL CAPITAL OUTLAY | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| TOTAL FUND EXPENDITURES | 484.29 | 484.29 | 814,388.00 | 813,903.71 | .1 |
| NET REVENUE OVER EXPENDITURES | 2,515.71 | 2,515.71 | (671,388.00) | (673,903.71) | .4 |

CITY OF WHITTIER
BALANCE SHEET
JANUARY 31, 2026

HARBOR MRRF

ASSETS

73-000-0100 CASH - COMBINED FUND

960,227.72

TOTAL ASSETS

960,227.72

LIABILITIES AND EQUITY

FUND EQUITY

73-000-3000 FUND BALANCE

960,227.72

TOTAL FUND EQUITY

960,227.72

TOTAL LIABILITIES AND EQUITY

960,227.72

CITY OF WHITTIER
BALANCE SHEET
JANUARY 31, 2026

WATER/WASTEWATER MRRF

ASSETS

| | | | |
|-------------|----------------------|--------------|--------------|
| 75-000-0100 | CASH - COMBINED FUND | 1,077,582.12 | |
| | TOTAL ASSETS | | 1,077,582.12 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|-------------|------------------------------|--------------|--------------|
| 75-000-3000 | FUND BALANCE | 1,077,582.12 | |
| | TOTAL FUND EQUITY | | 1,077,582.12 |
| | TOTAL LIABILITIES AND EQUITY | | 1,077,582.12 |

CITY OF WHITTIER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

WATER/WASTEWATER MRRF

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEARNED</u> | <u>PCNT</u> |
|-------------------------------|----------------------|-------------------|---------------|-----------------|-------------|
| <u>SOURCE 360</u> | | | | | |
| 75-360-4000 STATE GRANT FUNDS | .00 | .00 | 75,000.00 | 75,000.00 | .0 |
| TOTAL SOURCE 360 | .00 | .00 | 75,000.00 | 75,000.00 | .0 |
| TOTAL FUND REVENUE | .00 | .00 | 75,000.00 | 75,000.00 | .0 |

CITY OF WHITTIER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2026

WATER/WASTEWATER MRRF

| | | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|---------------------------|-------------------------------|----------------------|-------------------|---------------|-------------------|-------------|
| <u>GRANT EXPENDITURES</u> | | | | | | |
| 75-900-9200 | CAPITAL EQUIPMENT | .00 | .00 | 75,000.00 | 75,000.00 | .0 |
| | TOTAL GRANT EXPENDITURES | .00 | .00 | 75,000.00 | 75,000.00 | .0 |
| | TOTAL FUND EXPENDITURES | .00 | .00 | 75,000.00 | 75,000.00 | .0 |
| | NET REVENUE OVER EXPENDITURES | .00 | .00 | .00 | .00 | .0 |