

CITY OF WHITTIER
COMBINED CASH INVESTMENT
MARCH 31, 2026

COMBINED CASH ACCOUNTS

CASH ALLOCATION RECONCILIATION

1 ALLOCATION TO GENERAL FUND	1,901,255.20
50 ALLOCATION TO WATER AND WASTEWATER	660,001.84
51 ALLOCATION TO SMALL BOAT HARBOR	987,685.15
53 ALLOCATION TO DELONG DOCK	1,446,418.16
60 ALLOCATION TO MOTOR POOL	203,637.90
72 ALLOCATION TO GENERAL FUND MRRF	834,552.55
73 ALLOCATION TO HARBOR MRRF	674,938.78
75 ALLOCATION TO WATER/WASTEWATER MRRF	1,369,927.12
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TOTAL ALLOCATIONS TO OTHER FUNDS	8,078,416.70
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ZERO PROOF IF ALLOCATIONS BALANCE	8,078,416.70
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CITY OF WHITTIER
BALANCE SHEET
MARCH 31, 2026

GENERAL FUND

ASSETS

01-000-0100	CASH - COMBINED FUND	1,901,255.20	
01-000-1090	PETTY CASH	250.00	
01-000-1150	ACCRUED INTEREST RECEIVABLE	24,659.71	
01-000-1200	ACCOUNTS RECEIVABLE - GENERAL	69,957.60	
01-000-1210	ACCOUNTS REC PROPERTY TAX REAL	84,332.27	
01-000-1212	ACCOUNTS REC PROPERTY TAX PERS	218,482.40	
01-000-1215	UNAPPLIED PAYMENT - PROP TAX	(5,203.27)	
01-000-1220	ACCOUNTS REC - BUSINESS TAX	(14,246.69)	
01-000-1230	ACCOUNTS RECEIVABLE - LEASES	7,296.55	
01-000-1240	GASB 87 LEASE RECEIVABLE	12,457,653.02	
01-000-1251	GRANTS RECEIVABLE	129,887.24	
01-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUN	(141,357.62)	
01-000-1700	PREPAID EXPENSES	17,447.05	
01-000-1710	PREPAID WORKER'S COMP.	(.07)	
01-000-1720	PREPAID INSURANCE	(5,447.29)	
01-000-1900	SUSPENSE	4,431.42	
	TOTAL ASSETS		<u>14,749,397.52</u>

LIABILITIES AND EQUITY

LIABILITIES

01-000-2000	ACCOUNTS PAYABLE	130,052.15	
01-000-2002	AP NOT THROUGH JOURNAL	120,512.00	
01-000-2010	ACCRUED WAGES PAYABLE	(58,244.50)	
01-000-2050	FEDERAL PAYROLL TAXES PAYABLE	5,476.61	
01-000-2060	ESC TAXES PAYABLE	6,463.17	
01-000-2075	HEALTH & LIFE INSURANCE PAYABL	20,510.60	
01-000-2080	PERS PAYABLE	1,405.55	
01-000-2090	AFLAC INSURANCE LIAB	(1,886.89)	
01-000-2150	ACCRUED PAYROLL	50,600.96	
01-000-2310	UNEARNED REVENUE - PROPERTY TA	143,318.46	
01-000-2320	UNEARNED REVENUE - OTHER	1,588.82	
01-000-2330	UNEARNED REVENUE - LEASES	58.86	
01-000-2700	DEFERRED INFLOW OF RESOURCES	12,257,580.16	
	TOTAL LIABILITIES		12,677,435.95

FUND EQUITY

01-000-3000	FUND BALANCE	2,414,079.15	
01-000-3201	F/B-ASSIGNED OPERATING RESERVE	326,831.96	
01-000-3202	F/B-ASSIGNED PARKS AND REC	43,700.88	
01-000-3203	F/B-ASSIGNED EXXON SETTLEMENT	84,427.57	
01-000-3204	F/B-ASSIGN BTI ASSET SUPPORT	103,490.00	
01-000-3205	F/B-ASSIGN W MANOR ASSET SUPP	17,022.00	

REVENUE OVER EXPENDITURES - YTD (917,589.99)

BALANCE - CURRENT DATE 2,071,961.57

CITY OF WHITTIER
BALANCE SHEET
MARCH 31, 2026

GENERAL FUND

TOTAL FUND EQUITY

2,071,961.57

TOTAL LIABILITIES AND EQUITY

14,749,397.52

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 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	428.72	428.72	4,250.00	3,821.28	10.1
01-310-4007 LIQUOR TAX	.00	3,750.00	6,500.00	2,750.00	57.7
01-310-4008 FUEL TRANSFER EXCISE TAX	.00	.00	15,000.00	15,000.00	.0
01-310-4009 ELEC & TELE CO-OP TAX	.00	.00	8,500.00	8,500.00	.0
01-310-4200 SALES TAX	2,046.73	42,943.11	722,571.00	679,627.89	5.9
01-310-4201 PROPERTY TAX - REAL	220.16	387.56	528,000.00	527,612.44	.1
01-310-4202 PROPERTY TAX - PERSONAL	1,394.90	1,408.50	328,000.00	326,591.50	.4
01-310-4205 BUSINESS TRANSPORTATION TAX	.00	.01	.00	(.01)	.0
01-310-4206 GROUND-BASED PASSENGER FEE	.00	.00	975,000.00	975,000.00	.0
TOTAL TAXES	4,090.51	48,917.90	2,597,821.00	2,548,903.10	1.9
<u>LICENSES & PERMITS</u>					
01-320-4250 BUSINESS LICENSES	577.50	2,412.50	5,740.00	3,327.50	42.0
01-320-4251 USER FEES & PERMITS	.00	.00	1,500.00	1,500.00	.0
01-320-4312 AMBULANCE FEES	4,542.45	15,408.37	67,688.00	52,279.63	22.8
TOTAL LICENSES & PERMITS	5,119.95	17,820.87	74,928.00	57,107.13	23.8
<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	(3,079.36)	81,600.00	84,679.36	(3.8)
01-330-4025 NAT'L FOREST SERVICE RECEIPTS	30,549.00	30,549.00	28,000.00	(2,549.00)	109.1
TOTAL INTERGOVERNMENTAL REVENUE	30,549.00	27,469.64	244,600.00	217,130.36	11.2
<u>LEASES</u>					
01-345-4515 LEASE INCOME - CITY LAND	5,589.58	19,048.74	315,778.00	296,729.26	6.0
01-345-4517 LEASES - ARRC LAND	1,176.49	3,529.47	.00	(3,529.47)	.0
01-345-4520 LEASE INCOME - CONDOMINIUMS	1,750.00	5,250.00	13,800.00	8,550.00	38.0
01-345-4525 LAND USE RENT	105.00	315.00	14,350.00	14,035.00	2.2
TOTAL LEASES	8,621.07	28,143.21	343,928.00	315,784.79	8.2
<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 3 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS</u>					
01-360-4099 MISCELLANEOUS REVENUE	90.00	323.40	2,500.00	2,176.60	12.9
01-360-4204 INTEREST & PENALTIES	87.89	1,192.21	2,050.00	857.79	58.2
01-360-4271 DONATIONS - EMS/FIRE/POL	.00	20.00	.00	(20.00)	.0
01-360-4900 INTEREST ON BANK ACCOUNTS	.00	11,847.62	.00	(11,847.62)	.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	222,309.39	889,238.00	666,928.61	25.0
TOTAL MISCELLANEOUS	74,281.02	235,692.62	1,345,576.00	1,109,883.38	17.5
TOTAL FUND REVENUE	122,661.55	358,044.24	4,608,378.00	4,250,333.76	7.8

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMIN</u>					
01-400-6000 SALARIES & WAGES	46,197.46	83,947.23	451,930.00	367,982.77	18.6
01-400-6030 FICA TAXES	1,646.47	2,916.85	5,202.00	2,285.15	56.1
01-400-6040 WORKER'S COMP.	.00	7,573.05	1,657.00 (	5,916.05)	457.0
01-400-6050 ESC TAXES	462.01	767.03	3,588.00	2,820.97	21.4
01-400-6060 HEALTH & LIFE INSURANCE	7,061.20	14,242.39	79,545.00	65,302.61	17.9
01-400-6070 PERS RETIREMENT	6,526.93	11,752.51	76,094.00	64,341.49	15.4
01-400-6205 ADVERTISING	.00	.00	2,500.00	2,500.00	.0
01-400-6220 BANK SERVICES CHARGES	.00	749.28	7,500.00	6,750.72	10.0
01-400-6240 COMMUNITY SUPPORT-DONATIONS	.00	.00	1,500.00	1,500.00	.0
01-400-6280 DUES & SUBSCRIPTIONS	1,975.56	3,270.61	8,058.00	4,787.39	40.6
01-400-6410 INSURANCE - LIABILITY	.00	13,196.09	27,143.00	13,946.91	48.6
01-400-6440 INSURANCE - PROPERTY	.00	861.81	800.00 (	61.81)	107.7
01-400-6540 LICENSES & PERMITS	.00 (	105.00)	200.00	305.00 (	52.5)
01-400-6541 PENALTIES & FEES	450.00	450.00	.00 (	450.00)	.0
01-400-6565 OUTSIDE CONTRACTORS	12,200.64	27,486.96	122,900.00	95,413.04	22.4
01-400-6580 POSTAGE	.00	1,000.00	3,774.00	2,774.00	26.5
01-400-6610 PROF. FEES - ACCOUNTING	.00	.00	27,783.00	27,783.00	.0
01-400-6620 PROF. FEES - APPRAISAL	.00	3,000.00	25,523.00	22,523.00	11.8
01-400-6625 PROF. FEES - FINANCIAL SOFTWARE	1,998.00	5,994.00	25,918.00	19,924.00	23.1
01-400-6635 PROF. FEES - COMPUTER SUPPORT	.00	1,522.50	1,250.00 (	272.50)	121.8
01-400-6636 PROF FEES - WEB SITE SUPPORT	.00	.00	3,241.00	3,241.00	.0
01-400-6640 PROF. FEES-ENGINEERING	.00	16,724.40	102,000.00	85,275.60	16.4
01-400-6645 PROF. FEES - GRANT ADM.	.00	.00	30,000.00	30,000.00	.0
01-400-6650 PROF. FEES - LEGAL	17,059.78	47,546.42	88,000.00	40,453.58	54.0
01-400-6700 PUBLICATIONS & SUBSCRIPTIONS	.00	.00	630.00	630.00	.0
01-400-6735 EQUIPMENT AND FURNISHINGS	.00	106.17	6,000.00	5,893.83	1.8
01-400-6770 TRAVEL, TRAINING & DEV.	3,414.55	6,616.05	21,000.00	14,383.95	31.5
01-400-8150 SUPPLIES - CONSUMABLE	135.93	1,321.64	4,000.00	2,678.36	33.0
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	814.81	4,463.71	27,195.00	22,731.29	16.4
01-400-9070 UTILITIES - TELEPHONE	291.60	1,740.23	7,000.00	5,259.77	24.9
01-400-9100 MISCELLANEOUS EXPENSES	.00	.00	500.00	500.00	.0
01-400-9520 CAPITAL OUTLAY - EQUIPMENT	.00	330.00	.00 (	330.00)	.0
01-400-9530 CAPITAL OUTLAY-COMPUTER EQUIP	.00	213.99	5,000.00	4,786.01	4.3
TOTAL ADMIN	100,234.94	257,687.92	1,176,741.00	919,053.08	21.9

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 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	47,542.35	170,054.35	137,512.00	(32,542.35)	123.7
01-401-6241 WEBSITE - CODE UPDATES	385.88	11,391.20	23,509.00	12,117.80	48.5
01-401-6280 DUES & SUBSCRIPTIONS	.00	250.00	3,150.00	2,900.00	7.9
01-401-6325 FIREWORKS	.00	.00	15,000.00	15,000.00	.0
01-401-6565 OUTSIDE CONTRACTORS	5,000.00	11,800.00	63,087.00	51,287.00	18.7
01-401-6580 POSTAGE	.00	.00	500.00	500.00	.0
01-401-6600 PROF. FEES - AUDIT	.00	.00	47,380.00	47,380.00	.0
01-401-6650 PROF. FEES - LEGAL	4,958.10	22,645.40	45,000.00	22,354.60	50.3
01-401-6770 TRAVEL, TRAINING & DEV.	.00	.00	14,500.00	14,500.00	.0
01-401-6800 COUNCIL CHAMBER IMPROV	.00	.00	6,000.00	6,000.00	.0
01-401-8550 SUPPLIES - OFFICE	.00	.00	1,300.00	1,300.00	.0
01-401-9000 UTILITIES - INTERNET	.00	.00	5,880.00	5,880.00	.0
01-401-9070 UTILITIES - TELEPHONE	.00	.00	1,000.00	1,000.00	.0
01-401-9100 MISCELLANEOUS EXPENSES	.00	.00	50,000.00	50,000.00	.0
01-401-9500 LOBBYIST FEES	10,500.00	31,500.00	138,915.00	107,415.00	22.7
TOTAL COUNCIL	68,386.33	247,640.95	657,578.00	409,937.05	37.7
<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 3 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
01-510-6000 SALARIES & WAGES	98,954.03	202,358.90	955,847.00	753,488.10	21.2
01-510-6030 FICA TAXES	2,628.60	5,320.57	14,490.00	9,169.43	36.7
01-510-6040 WORKER'S COMP.	.00	17,941.32	39,786.00	21,844.68	45.1
01-510-6050 ESC TAXES	872.10	1,649.85	9,422.00	7,772.15	17.5
01-510-6060 HEALTH & LIFE INSURANCE	12,975.88	27,881.15	170,729.00	142,847.85	16.3
01-510-6070 PERS RETIREMENT	13,450.38	29,716.93	168,253.00	138,536.07	17.7
01-510-6091 UNIFORM ALLOWANCE	240.00	520.00	3,150.00	2,630.00	16.5
01-510-6280 DUES & SUBSCRIPTIONS	.00	39.98	788.00	748.02	5.1
01-510-6410 INSURANCE - LIABILITY	.00	12,675.76	37,928.00	25,252.24	33.4
01-510-6420 INSURANCE - AUTO	.00	1,985.00	10,080.00	8,095.00	19.7
01-510-6440 INSURANCE - PROPERTY	.00	51.31	.00	(51.31)	.0
01-510-6540 LICENSES & PERMITS	.00	.00	105.00	105.00	.0
01-510-6565 OUTSIDE CONTRACTORS	7,593.75	39,769.35	150,500.00	110,730.65	26.4
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	.00	1,769.58	525.00	(1,244.58)	337.1
01-510-6700 PUBLICATIONS & SUBSCRIPTIONS	.00	.00	420.00	420.00	.0
01-510-6735 EQUIPMENT PURCHASE	.00	2,101.04	5,250.00	3,148.96	40.0
01-510-6740 SMALL TOOLS	.00	.00	5,250.00	5,250.00	.0
01-510-6770 TRAVEL, TRAINING & DEV.	.00	899.00	6,300.00	5,401.00	14.3
01-510-7100 BUILDING MAINT.	.00	.00	2,625.00	2,625.00	.0
01-510-7350 REPAIRS - EQUIPMENT	.00	.00	3,150.00	3,150.00	.0
01-510-7400 REPAIRS - VEHICLES	110.00	1,490.23	5,250.00	3,759.77	28.4
01-510-7750 GAS & OIL - VEHICLES	1,527.89	4,168.02	17,850.00	13,681.98	23.4
01-510-8150 SUPPLIES - CONSUMABLE	161.86	529.20	14,700.00	14,170.80	3.6
01-510-8950 SUPPLIES - UNIFORMS	1,355.00	2,495.00	4,200.00	1,705.00	59.4
01-510-9000 UTILITIES - INTERNET	698.41	2,998.82	29,550.00	26,551.18	10.2
01-510-9070 UTILITIES - TELEPHONE	418.62	2,704.96	14,700.00	11,995.04	18.4
01-510-9520 CAPITAL OUTLAY - EQUIPMENT	.00	330.00	11,666.50	11,336.50	2.8
01-510-9525 CAPITAL - MOTOR POOL FUNDING	.00	.00	25,750.00	25,750.00	.0
TOTAL PUBLIC SAFETY	140,986.52	359,395.97	1,709,524.50	1,350,128.53	21.0

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE</u>					
01-520-6000 SALARIES & WAGES	10,318.06	18,208.50	102,735.00	84,526.50	17.7
01-520-6030 FICA TAXES	137.18	340.04	1,470.00	1,129.96	23.1
01-520-6040 WORKERS COMP	.00	2,630.44	6,058.00	3,427.56	43.4
01-520-6050 ESC TAXES	103.60	146.08	1,014.00	867.92	14.4
01-520-6060 HEALTH & LIFE INSURANCE	3,740.84	6,912.18	23,829.00	16,916.82	29.0
01-520-6070 PERS RETIREMENT	2,270.03	4,657.67	22,381.00	17,723.33	20.8
01-520-6091 UNIFORM ALLOWANCE	40.00	100.00	500.00	400.00	20.0
01-520-6100 VOLUNTEER SUPPORT	.00	176.25	6,000.00	5,823.75	2.9
01-520-6280 DUES & SUBSCRIPTIONS	.00	.00	600.00	600.00	.0
01-520-6410 INSURANCE - LIABILITY	.00	1,737.30	4,000.00	2,262.70	43.4
01-520-6420 INSURANCE - AUTO	.00	1,363.33	3,500.00	2,136.67	39.0
01-520-6540 LICENSES & PERMITS	.00	25.00	100.00	75.00	25.0
01-520-6570 PHYSICAL EXAMS	.00	.00	300.00	300.00	.0
01-520-6580 POSTAGE	.00	.00	500.00	500.00	.0
01-520-6735 EQUIPMENT PURCHASE	.00	4,758.16	5,000.00	241.84	95.2
01-520-6750 TESTING	.00	647.03	2,500.00	1,852.97	25.9
01-520-6770 TRAVEL, TRAINING & DEV.	.00	151.90	8,000.00	7,848.10	1.9
01-520-7350 REPAIRS - EQUIPMENT	.00	.00	3,500.00	3,500.00	.0
01-520-7400 REPAIRS - VEHICLES	.00	2,617.31	3,000.00	382.69	87.2
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	116.40	542.86	4,116.00	3,573.14	13.2
01-520-9070 UTILITIES - TELEPHONE	.00	348.92	4,500.00	4,151.08	7.8
01-520-9520 CAPITAL OUTLAY - EQUIPMENT	.00	330.00	5,000.00	4,670.00	6.6
01-520-9525 CAPITAL - MOTOR POOL FUNDING	.00	.00	5,000.00	5,000.00	.0
TOTAL FIRE	16,726.11	45,692.97	222,853.00	177,160.03	20.5

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EMS</u>					
01-530-6000 SALARIES & WAGES	17,107.82	30,130.70	285,158.00	255,027.30	10.6
01-530-6030 FICA TAXES	542.15	1,148.78	9,848.00	8,699.22	11.7
01-530-6040 WORKER'S COMP.	.00	3,604.39	23,456.00	19,851.61	15.4
01-530-6050 ESC TAXES	171.47	254.56	2,824.00	2,569.44	9.0
01-530-6060 HEALTH & LIFE INSURANCE	4,055.61	7,227.13	47,658.00	40,430.87	15.2
01-530-6070 PERS RETIREMENT	2,676.09	5,297.76	41,867.00	36,569.24	12.7
01-530-6091 UNIFORM ALLOWANCE	40.00	100.00	1,000.00	900.00	10.0
01-530-6100 EMS VOLUNTEER SUPPORT	115.00	398.20	4,000.00	3,601.80	10.0
01-530-6410 INSURANCE - LIABILITY	.00	3,732.29	12,100.00	8,367.71	30.9
01-530-6420 INSURANCE - AUTO	.00	2,259.73	4,840.00	2,580.27	46.7
01-530-6490 EMS-INSURANCE CLAIMS-DEDUCTIBL	.00	.00	11,256.00	11,256.00	.0
01-530-6540 LICENSES & PERMITS	.00	.00	200.00	200.00	.0
01-530-6565 OUTSIDE CONTRACTORS	.00	.00	24,000.00	24,000.00	.0
01-530-6570 PHYSICAL EXAMS	.00	.00	400.00	400.00	.0
01-530-6635 PROF. FEES - COMPUTER SUPPORT	.00	1,522.50	.00	(1,522.50)	.0
01-530-6735 EQUIPMENT PURCHASE	.00	.00	3,000.00	3,000.00	.0
01-530-6750 TESTING	.00	.00	350.00	350.00	.0
01-530-6761 TRAINING - EMS SUPVSG MD	1,000.00	6,000.00	12,000.00	6,000.00	50.0
01-530-6770 TRAVEL, TRAINING & DEV.	.00	1,440.00	5,000.00	3,560.00	28.8
01-530-7350 REPAIRS - EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
01-530-7400 REPAIRS - VEHICLES	.00	.00	2,000.00	2,000.00	.0
01-530-7750 GAS & OIL - VEHICLES	374.16	740.78	4,000.00	3,259.22	18.5
01-530-8150 SUPPLIES - CONSUMABLE	296.99	663.81	15,000.00	14,336.19	4.4
01-530-8550 SUPPLIES - OFFICE	.00	.00	2,500.00	2,500.00	.0
01-530-8650 SUPPLIES AND DRUGS BILLABLE	.00	2,009.48	5,000.00	2,990.52	40.2
01-530-8950 SUPPLIES - UNIFORMS	.00	173.39	2,500.00	2,326.61	6.9
01-530-8970 SUPPLIES - SAFETY	.00	.00	1,000.00	1,000.00	.0
01-530-9000 UTILITIES - INTERNET	116.40	785.82	12,000.00	11,214.18	6.6
01-530-9070 UTILITIES - TELEPHONE	.00	101.00	2,500.00	2,399.00	4.0
01-530-9520 CAPITAL OUTLAY - EQUIPMENT	.00	330.00	.00	(330.00)	.0
TOTAL EMS	26,495.69	67,920.32	540,457.00	472,536.68	12.6

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
01-600-6000 SALARIES & WAGES	39,792.67	73,463.18	392,169.00	318,705.82	18.7
01-600-6030 FICA TAXES	576.98	1,328.72	5,604.00	4,275.28	23.7
01-600-6040 WORKER'S COMP.	.00	6,990.37	27,789.00	20,798.63	25.2
01-600-6050 ESC TAXES	397.93	643.77	3,865.00	3,221.23	16.7
01-600-6060 HEALTH & LIFE INSURANCE	12,754.52	25,823.92	97,677.00	71,853.08	26.4
01-600-6070 PERS RETIREMENT	8,754.39	17,685.02	85,348.00	67,662.98	20.7
01-600-6410 INSURANCE - LIABILITY	.00	6,799.03	15,400.00	8,600.97	44.2
01-600-6420 INSURANCE - AUTO	.00	1,362.09	5,225.00	3,862.91	26.1
01-600-6430 INSURANCE EQUIPMENT	.00	2,529.24	4,950.00	2,420.76	51.1
01-600-6440 INSURANCE - PROPERTY	.00	651.50	660.00	8.50	98.7
01-600-6540 LICENSES & FEES	.00	.00	250.00	250.00	.0
01-600-6565 OUTSIDE CONTRACTORS	.00	.00	5,000.00	5,000.00	.0
01-600-6570 PHYSICAL EXAMS	.00	.00	800.00	800.00	.0
01-600-6635 PROF. FEES - COMPUTER SUPPORT	.00	1,015.00	2,400.00	1,385.00	42.3
01-600-6740 SMALL TOOLS AND EQUIPMENT	.00	1,350.59	5,000.00	3,649.41	27.0
01-600-6770 TRAVEL, TRAINING & DEV.	.00	50.00	2,000.00	1,950.00	2.5
01-600-7100 REPAIRS	.00	.00	5,000.00	5,000.00	.0
01-600-7210 REPAIRS - ROADS	.00	.00	3,000.00	3,000.00	.0
01-600-7350 REPAIR & MAINTENANCE	1,499.58	2,607.69	50,000.00	47,392.31	5.2
01-600-7750 GAS & OIL - VEHICLES	.00	4,215.83	28,000.00	23,784.17	15.1
01-600-8150 SUPPLIES - CONSUMABLE	.00	.00	1,500.00	1,500.00	.0
01-600-8550 SUPPLIES - OFFICE	.00	.00	1,500.00	1,500.00	.0
01-600-8950 SUPPLIES - UNIFORMS	.00	.00	1,200.00	1,200.00	.0
01-600-8970 SUPPLIES - SAFETY	.00	.00	3,000.00	3,000.00	.0
01-600-8995 SUPPLIES & MATERIALS	.00	305.85	8,000.00	7,694.15	3.8
01-600-9000 UTILITIES - INTERNET	232.80	1,581.96	13,965.00	12,383.04	11.3
01-600-9010 UTILITIES - ELECTRICITY	1,450.99	2,201.69	14,000.00	11,798.31	15.7
01-600-9070 UTILITIES - TELEPHONE	57.43	172.29	1,750.00	1,577.71	9.9
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	65,517.29	150,777.74	756,436.00	605,658.26	19.9

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 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	5,437.59	23,932.00	18,494.41	22.7
01-700-6225 REFUND OIL TAXES	11,696.46	11,696.46	.00 (	11,696.46)	.0
01-700-6410 INSURANCE - LIABILITY	.00	1,180.00	4,620.00	3,440.00	25.5
01-700-6440 INSURANCE - PROPERTY	.00	15,449.78	35,200.00	19,750.22	43.9
01-700-6565 PROP & FAC-CONTRACTED SERVICES	15,657.50	25,781.13	66,052.00	40,270.87	39.0
01-700-7100 REPAIRS - BUILDINGS	.00	.00	6,050.00	6,050.00	.0
01-700-7350 REPAIRS - EQUIPMENT	369.90	369.90	1,500.00	1,130.10	24.7
01-700-8150 SUPPLIES - CONSUMABLE	.00	1,800.00	3,152.00	1,352.00	57.1
01-700-8550 JANITORIAL SUPPLIES	.00	76.99	500.00	423.01	15.4
01-700-8970 SUPPLIES - SAFETY	.00	.00	1,500.00	1,500.00	.0
01-700-9010 UTILITIES - ELECTRICITY	7,572.95	11,555.33	37,823.00	26,267.67	30.6
01-700-9040 UTILITIES - HEATING FUEL	3,529.66	10,130.22	23,100.00	12,969.78	43.9
01-700-9050 UTILITIES - SOLID WASTE	100.31	300.93	1,638.00	1,337.07	18.4
01-700-9095 UTILITIES - WATER/SEWER	229.47	531.80	1,757.00	1,225.20	30.3
01-700-9520 CAPITAL OUTLAY - EQUIPMENT	.00	57,612.00	126,851.50	69,239.50	45.4
TOTAL PROPERTY & FACILITIES	40,968.78	141,922.13	333,675.50	191,753.37	42.5
<u>PARKS AND RECREATION</u>					
01-800-6000 SALARIES AND WAGES	.00	.00	63,876.00	63,876.00	.0
01-800-6030 FICA TAXES	.00	.00	911.00	911.00	.0
01-800-6040 WORKER'S COMP	.00	.00	290.00	290.00	.0
01-800-6050 ESC TAX	.00	.00	629.00	629.00	.0
01-800-6060 HEALTH & LIFE INSURANCE	.00	.00	23,829.00	23,829.00	.0
01-800-6070 PERS RETIREMENT	.00	.00	13,887.00	13,887.00	.0
01-800-6565 OUTSIDE CONTRACTORS	.00	1,050.00	42,350.00	41,300.00	2.5
01-800-6740 SMALL TOOLS AND EQUIPMENT	.00	3,536.98	10,000.00	6,463.02	35.4
01-800-7350 REPAIRS EQUIPMENT	.00	9.25	500.00	490.75	1.9
01-800-8950 SUPPLIES AND MATERIALS	.00	.00	10,000.00	10,000.00	.0
01-800-9050 UTILITIES - SOLID WASTE	.00	.00	8,103.00	8,103.00	.0
01-800-9520 CAPITAL OUTLAY - EQUIPMENT	.00	.00	15,000.00	15,000.00	.0
TOTAL PARKS AND RECREATION	.00	4,596.23	189,375.00	184,778.77	2.4
TOTAL FUND EXPENDITURES	459,315.66	1,275,634.23	5,589,040.00	4,313,405.77	22.8
NET REVENUE OVER EXPENDITURES	(336,654.11)	(917,589.99)	(980,662.00)	(63,072.01)	(93.6)

CITY OF WHITTIER
BALANCE SHEET
MARCH 31, 2026

WATER AND WASTEWATER

ASSETS

50-000-0100	CASH - COMBINED FUND	660,001.84	
50-000-1200	ACCT REC - WATER WASTEWATER	53,449.62	
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	2,485,028.31	
50-000-1890	ACCUMULATED DEPRECIATION	(9,276,521.24)	
	TOTAL ASSETS		8,299,197.15

LIABILITIES AND EQUITY

LIABILITIES

50-000-2000	ACCOUNTS PAYABLE	17,691.93	
50-000-2010	ACCRUED WAGES PAYABLE	(5,437.90)	
50-000-2050	FEDERAL PAYROLL TAXES PAYABLE	705.49	
50-000-2060	ESC TAXES PAYABLE	630.58	
50-000-2075	HEALTH & LIFE INSURANCE PAYABL	2,139.67	
50-000-2080	PERS PAYABLE	1,120.60	
50-000-2090	AFLAC/GUARDIAN INSURANCE LIAB	199.25	
50-000-2095	ACCRUED LEAVE	27,644.75	
50-000-2150	ACCRUED PAYROLL	5,119.52	
50-000-2320	UNEARNED REVENUE	143.15	
	TOTAL LIABILITIES		49,957.04

FUND EQUITY

50-000-3000	RETAINED EARNINGS	(2,354,096.44)	
50-000-3350	NET INVESTMENT CAPITAL ASSETS	10,647,297.24	
	REVENUE OVER EXPENDITURES - YTD	(43,960.69)	
	BALANCE - CURRENT DATE	8,249,240.11	
	TOTAL FUND EQUITY		8,249,240.11
	TOTAL LIABILITIES AND EQUITY		8,299,197.15

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 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	9,012.93	28,559.76	310,000.00	281,440.24	9.2
50-340-4350	6,797.27	21,551.44	96,000.00	74,448.56	22.5
	<u>15,810.20</u>	<u>50,111.20</u>	<u>406,000.00</u>	<u>355,888.80</u>	<u>12.3</u>
<u>MISCELLANEOUS</u>					
50-360-4902	.00	.00	30,000.00	30,000.00	.0
50-360-4910	67.64	541.07	500.00	(41.07)	108.2
	<u>67.64</u>	<u>541.07</u>	<u>30,500.00</u>	<u>29,958.93</u>	<u>1.8</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>15,877.84</u>	<u>50,652.27</u>	<u>459,841.00</u>	<u>409,188.73</u>	<u>11.0</u>

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

WATER AND WASTEWATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER & WASTE WATER OPERATING</u>					
50-800-6000 SALARIES & WAGES	19,944.38	37,158.20	162,793.00	125,634.80	22.8
50-800-6030 FICA TAXES	289.16	674.66	2,322.00	1,647.34	29.1
50-800-6040 WORKER'S COMP.	.00	3,108.12	7,040.00	3,931.88	44.2
50-800-6050 ESC TAXES	199.42	324.68	1,601.00	1,276.32	20.3
50-800-6060 HEALTH & LIFE INSURANCE	4,619.04	9,352.01	33,369.00	24,016.99	28.0
50-800-6070 PERS RETIREMENT	4,289.82	8,949.15	33,570.00	24,620.85	26.7
50-800-6091 UNIFORM ALLOWANCE	.00	.00	1,000.00	1,000.00	.0
50-800-6220 BANK SERVICE CHARGES	.00	.00	1,000.00	1,000.00	.0
50-800-6265 DEBT INTEREST EXPENSE	.00	.00	19,399.00	19,399.00	.0
50-800-6270 DEPRECIATION	.00	.00	470,087.00	470,087.00	.0
50-800-6280 DUES & SUBSCRIPTIONS	.00	.00	500.00	500.00	.0
50-800-6410 INSURANCE - LIABILITY	.00	3,293.81	8,030.00	4,736.19	41.0
50-800-6440 INSURANCE - PROPERTY	.00	4,369.26	6,050.00	1,680.74	72.2
50-800-6540 LICENSES & PERMITS	150.00	805.00	1,200.00	395.00	67.1
50-800-6565 OUTSIDE CONTRACTORS	.00	.00	10,000.00	10,000.00	.0
50-800-6570 PHYSICAL EXAMS	.00	.00	500.00	500.00	.0
50-800-6580 POSTAGE	.00	.00	1,300.00	1,300.00	.0
50-800-6635 PROF. FEES - COMPUTER SUPPORT	.00	1,245.93	1,200.00	(45.93)	103.8
50-800-6740 SMALL TOOLS	.00	.00	2,500.00	2,500.00	.0
50-800-6750 TESTING WATER/SEWER	.00	.00	10,000.00	10,000.00	.0
50-800-6770 TRAVEL, TRAINING & DEV.	.00	120.71	5,000.00	4,879.29	2.4
50-800-7100 REPAIRS - BUILDING	.00	.00	5,000.00	5,000.00	.0
50-800-7350 REPAIRS - EQUIPMENT	924.88	1,720.75	5,000.00	3,279.25	34.4
50-800-7650 REPAIRS - SYSTEM	.00	.00	5,000.00	5,000.00	.0
50-800-7750 GAS & OIL - VEHICLES	142.51	894.29	5,000.00	4,105.71	17.9
50-800-8550 SUPPLIES - OFFICE	.00	.00	500.00	500.00	.0
50-800-8950 UNIFORMS	.00	.00	500.00	500.00	.0
50-800-8970 SUPPLIES - SAFETY	.00	.00	1,500.00	1,500.00	.0
50-800-8995 SUPPLIES & MATERIALS	.00	13.80	5,000.00	4,986.20	.3
50-800-9000 UTILITIES -INTERNET	232.80	1,351.03	13,230.00	11,878.97	10.2
50-800-9010 UTILITIES - ELECTRICITY	8,192.46	12,348.40	32,000.00	19,651.60	38.6
50-800-9040 UTILITIES - HEATING FUEL	2.08	331.70	3,200.00	2,868.30	10.4
50-800-9070 UTILITIES - TELEPHONE	.00	271.46	1,000.00	728.54	27.2
50-800-9580 CAPITAL OUTLAY - W/WW	8,280.00	8,280.00	33,015.00	24,735.00	25.1
TOTAL WATER & WASTE WATER OPERATING	47,266.55	94,612.96	888,406.00	793,793.04	10.7
TOTAL FUND EXPENDITURES	47,266.55	94,612.96	888,406.00	793,793.04	10.7
NET REVENUE OVER EXPENDITURES	(31,388.71)	(43,960.69)	(428,565.00)	(384,604.31)	(10.3)

CITY OF WHITTIER
BALANCE SHEET
MARCH 31, 2026

SMALL BOAT HARBOR

ASSETS

51-000-0100	CASH - COMBINED FUND	987,685.15	
51-000-0110	2017 HARBOR BOND RESERVE	159,025.00	
51-000-0120	2025 HARBOR BOND RESERVE	315,563.82	
51-000-1090	PETTY CASH	350.00	
51-000-1201	ACCTS REC FROM HARBOR	403,935.48	
51-000-1230	ACCOUNTS RECEIVABLE - LEASES	(15,470.58)	
51-000-1240	GASB 87 LEASE RECEIVABLE	2,740,646.26	
51-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUNT	(4,219.55)	
51-000-1399	CASH CLEARING	1,416.85	
51-000-1720	PREPAID INSURANCE	.04	
51-000-1810	BUILDINGS & FACILITIES	24,624,869.38	
51-000-1820	MACHINERY & EQUIPMENT	242,870.95	
51-000-1824	EQUIPMENT - COMPUTER	154,150.47	
51-000-1830	CONSTRUCTION IN PROGRESS	6,436,574.59	
51-000-1850	CAP ASSETS - ROU	1,106,504.85	
51-000-1890	ACCUMULATED DEPRECIATION	(14,933,688.21)	
51-000-1895	ACCUM AMORTIZATION - ROU	(71,278.82)	
	TOTAL ASSETS		22,148,935.68

LIABILITIES AND EQUITY

LIABILITIES

51-000-2000	ACCOUNTS PAYABLE	21,261.84	
51-000-2010	ACCRUED WAGES PAYABLE	(19,796.05)	
51-000-2050	FEDERAL PAYROLL TAXES PAYABLE	2,300.43	
51-000-2060	ESC TAXES PAYABLE	2,084.29	
51-000-2075	HEALTH & LIFE INSURANCE PAYABL	9,812.26	
51-000-2080	PERS PAYABLE	454.17	
51-000-2090	AFLAC/GUARDIAN INSURANCE LIAB	420.13	
51-000-2095	ACCRUED LEAVE	47,288.86	
51-000-2150	ACCRUED PAYROLL	17,644.99	
51-000-2178	ACCRUED INTEREST PAYABLE	29,427.09	
51-000-2180	CURRENT PORT. 2017 BOND PREMIUM	8,843.00	
51-000-2182	CURRENT PORT. 2017 HARBOR BOND	90,000.00	
51-000-2183	CURRENT PORT. 2025 HARBOR BOND	95,000.00	
51-000-2186	NET PREMIUM-2017 BOND ISSUANCE	88,430.45	
51-000-2188	L/T PORTION. 2017 HARBOR BOND	1,325,000.00	
51-000-2189	L/T PORTION. 2025 HARBOR BOND	4,345,000.00	
51-000-2190	L/T LEASE LIABILITIES	1,072,216.48	
51-000-2320	UNEARNED REVENUE - MOORAGE	153,392.05	
51-000-2700	DEFERRED INFLOW OF RESOURCES	2,600,310.74	
	TOTAL LIABILITIES		9,889,090.73

FUND EQUITY

51-000-3000	RETAINED EARNINGS	(10,834,020.53)	
51-000-3350	NET INVESTMENT CAPITAL ASSETS	22,798,731.33	

CITY OF WHITTIER
BALANCE SHEET
MARCH 31, 2026

SMALL BOAT HARBOR

REVENUE OVER EXPENDITURES - YTD	<u>295,134.15</u>		
BALANCE - CURRENT DATE		<u>12,259,844.95</u>	
TOTAL FUND EQUITY			<u>12,259,844.95</u>
TOTAL LIABILITIES AND EQUITY			<u><u>22,148,935.68</u></u>

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 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	.00	3,595.37	35,000.00	31,404.63	10.3
51-340-4401 MOORAGE - PREFERENTIAL	.00	532,002.98	550,000.00	17,997.02	96.7
51-340-4402 MOORAGE - TRANSIENT	.00	106,696.86	535,000.00	428,303.14	19.9
51-340-4404 UTILITY FEES	.00	3,172.55	63,000.00	59,827.45	5.0
51-340-4406 WHARFAGE FEES	.00	.00	5,000.00	5,000.00	.0
51-340-4407 VESSEL TOW FEES	.00	.00	1,000.00	1,000.00	.0
51-340-4409 WAITING LIST FEES	.00	4,100.00	20,000.00	15,900.00	20.5
51-340-4410 PUMP OUT FEES	.00	.00	1,000.00	1,000.00	.0
51-340-4411 LAUNCH FEES	.00	11,000.00	125,000.00	114,000.00	8.8
51-340-4412 SHOWERS	.00	.00	3,700.00	3,700.00	.0
51-340-4413 GRID	.00	.00	3,000.00	3,000.00	.0
51-340-4414 VESSEL MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
51-340-4415 DRY STORAGE FEES	.00	.00	5,300.00	5,300.00	.0
51-340-4416 PARKING - ANNUAL	.00	500.00	48,000.00	47,500.00	1.0
51-340-4426 PARKING DAILY	.00	77.30	129,000.00	128,922.70	.1
51-340-4427 KAYAK LAUNCH FEES	.00	.00	2,500.00	2,500.00	.0
51-340-4428 ENVIRONMENTAL FEE	.00	47.75	2,205.00	2,157.25	2.2
51-340-4445 MISC. SERVICES	.00	3,150.00	5,000.00	1,850.00	63.0
TOTAL CHARGES FOR SERVICES	.00	664,342.81	1,537,705.00	873,362.19	43.2
<u>LEASES INCOME</u>					
51-345-4512 LEASE - ARRC NET OF RR SHARE	9,313.43	27,940.29	59,787.00	31,846.71	46.7
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	27,940.29	12,966.00	(14,974.29)	215.5
<u>OTHER REVENUE</u>					
51-360-4416 STORAGE IN LIEU OF LEASE	.00	.00	2,500.00	2,500.00	.0
51-360-4417 FUEL FLOAT INCOME	.00	.00	38,000.00	38,000.00	.0
51-360-4430 CAMPING	.00	.00	25,000.00	25,000.00	.0
51-360-4900 INTEREST & LATE FEES ON A/R	.00	80.45	87,141.00	87,060.55	.1
51-360-4902 INVESTMENT INTEREST	.00	.00	40,000.00	40,000.00	.0
51-360-4910 MISCELLANEOUS INCOME	.00	.00	1,500.00	1,500.00	.0
51-360-4957 AMORTIZATION OF BOND PREMIUM	.00	.00	8,843.00	8,843.00	.0
TOTAL OTHER REVENUE	.00	80.45	202,984.00	202,903.55	.0
TOTAL FUND REVENUE	9,313.43	692,363.55	1,753,655.00	1,061,291.45	39.5

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

SMALL BOAT HARBOR

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HARBOR OPERATIONS EXP</u>					
51-800-6000 SALARIES & WAGES	70,808.68	133,008.13	661,689.00	528,680.87	20.1
51-800-6030 FICA TAXES	1,229.27	2,974.06	11,858.00	8,883.94	25.1
51-800-6040 WORKER'S COMP.	.00	13,198.11	3,047.00	(10,151.11)	433.2
51-800-6050 ESC TAXES	708.11	1,159.48	6,597.00	5,437.52	17.6
51-800-6060 HEALTH & LIFE INSURANCE	20,842.91	42,199.95	193,619.00	151,419.05	21.8
51-800-6070 PERS RETIREMENT	14,761.09	30,397.21	135,296.00	104,898.79	22.5
51-800-6220 BANK SERVICE CHARGES	.00	8,343.28	20,000.00	11,656.72	41.7
51-800-6265 BOND INTEREST EXPENSE	.00	.00	306,343.00	306,343.00	.0
51-800-6270 DEPRECIATION	.00	.00	1,280,000.00	1,280,000.00	.0
51-800-6275 AMORTIZATION EXPENSE	.00	.00	23,760.00	23,760.00	.0
51-800-6280 DUES & SUBSCRIPTIONS	.00	365.00	250.00	(115.00)	146.0
51-800-6410 INSURANCE - LIABILITY	.00	29,125.85	58,425.00	29,299.15	49.9
51-800-6420 INSURANCE - AUTO	.00	374.18	1,500.00	1,125.82	25.0
51-800-6430 INSURANCE EQUIPMENT	.00	289.68	815.00	525.32	35.5
51-800-6440 INSURANCE - PROPERTY	.00	63,665.13	72,000.00	8,334.87	88.4
51-800-6565 OUTSIDE CONTRACTORS	53.51	154.29	80,000.00	79,845.71	.2
51-800-6570 PHYSICAL EXAMS	.00	.00	150.00	150.00	.0
51-800-6580 POSTAGE	.00	400.00	3,500.00	3,100.00	11.4
51-800-6635 PROF. FEES - COMPUTER SUPPORT	.00	1,522.50	3,200.00	1,677.50	47.6
51-800-6650 PROF. FEES - LEGAL	.00	.00	2,000.00	2,000.00	.0
51-800-6700 PUBLICATIONS&SUBS.	.00	.00	200.00	200.00	.0
51-800-6730 EQUIPMENT RENTAL	.00	.00	2,000.00	2,000.00	.0
51-800-6740 SMALL TOOLS	.00	.00	2,500.00	2,500.00	.0
51-800-6770 TRAVEL, TRAINING & DEV.	213.73	1,201.53	6,000.00	4,798.47	20.0
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	2,075.00	3,500.00	1,425.00	59.3
51-800-7400 REPAIRS - VEHICLES	.00	527.87	1,000.00	472.13	52.8
51-800-7500 PARKING LOT MAINTENANCE	.00	.00	500.00	500.00	.0
51-800-7610 REPAIRS - UTILITIES	.00	3,719.89	5,000.00	1,280.11	74.4
51-800-7750 GAS & OIL - VEHICLES	80.82	933.32	5,000.00	4,066.68	18.7
51-800-7800 REPAIRS - FACILITIES	.00	.00	3,000.00	3,000.00	.0
51-800-7820 REPAIRS - DOCKS	.00	285.82	5,000.00	4,714.18	5.7
51-800-8150 SUPPLIES - CONSUMABLE	.00	443.09	19,475.00	19,031.91	2.3
51-800-8200 SUPPLIES - PARKING	.00	.00	1,000.00	1,000.00	.0
51-800-8400 SUPPLIES - FIRE SUPPRESSION	.00	.00	1,000.00	1,000.00	.0
51-800-8550 SUPPLIES - OFFICE	.00	1,431.53	5,500.00	4,068.47	26.0
51-800-8950 SUPPLIES - UNIFORMS	.00	.00	2,500.00	2,500.00	.0
51-800-8970 SUPPLIES - SAFETY	.00	61.12	2,500.00	2,438.88	2.4
51-800-9000 UTILITIES - INTERNET	582.02	3,603.61	26,460.00	22,856.39	13.6
51-800-9010 UTILITIES - ELECTRICITY	18,038.55	27,784.87	79,000.00	51,215.13	35.2
51-800-9040 UTILITIES - HEATING FUEL	722.69	2,214.76	4,000.00	1,785.24	55.4
51-800-9050 UTILITIES - SOLID WASTE	7,684.31	23,052.93	165,000.00	141,947.07	14.0
51-800-9070 UTILITIES - TELEPHONE	116.53	520.69	2,000.00	1,479.31	26.0
51-800-9095 UTILITIES - WATER/WASTEWATER	532.02	1,866.52	24,000.00	22,133.48	7.8
51-800-9510 SNOW REMOVAL	.00	.00	41,616.00	41,616.00	.0
51-800-9520 CAPITAL OUTLAY - EQUIPMENT	.00	330.00	29,667.00	29,337.00	1.1
TOTAL HARBOR OPERATIONS EXP	136,374.24	397,229.40	3,306,967.00	2,909,737.60	12.0

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 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	136,374.24	397,229.40	3,487,831.00	3,090,601.60	11.4
NET REVENUE OVER EXPENDITURES	(127,060.81)	295,134.15	(1,734,176.00)	(2,029,310.15)	17.0

CITY OF WHITTIER
BALANCE SHEET
MARCH 31, 2026

DELONG DOCK

ASSETS

53-000-0100	CASH - COMBINED FUND	1,446,418.16	
53-000-1201	ACCTS REC FROM DELONG DOCK	231,580.62	
53-000-1299	ALLOWANCE FOR DOUBTFUL ACCOUNT	(206,394.96)	
53-000-1810	BUILDINGS & FACILITIES	5,554,604.65	
53-000-1820	MACHINERY & EQUIPMENT	4,259.00	
53-000-1890	ACCUMULATED DEPRECIATION	(3,837,712.49)	
	TOTAL ASSETS		<u><u>3,192,754.98</u></u>

LIABILITIES AND EQUITY

LIABILITIES

53-000-2000	ACCOUNTS PAYABLE	615.46	
53-000-2060	ESC TAXES PAYABLE	(53.94)	
	TOTAL LIABILITIES		561.52

FUND EQUITY

53-000-3000	RETAINED EARNINGS	3,221,654.61	
	REVENUE OVER EXPENDITURES - YTD	(29,461.15)	
	BALANCE - CURRENT DATE	3,192,193.46	
	TOTAL FUND EQUITY		<u><u>3,192,193.46</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>3,192,754.98</u></u>

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 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	.00	3,000.00	3,000.00	.00	100.0
53-341-4402 MOORAGE - TRANSIENT	.00	.00	5,000.00	5,000.00	.0
53-341-4404 UTILITY FEES	.00	.00	15,000.00	15,000.00	.0
53-341-4406 WHARFAGE FEES	.00	.00	100,000.00	100,000.00	.0
TOTAL CHARGES FOR SERVICES	.00	3,000.00	123,000.00	120,000.00	2.4
<u>SOURCE 360</u>					
53-360-4901 INTEREST ON BANK ACCO	.00	.00	20,000.00	20,000.00	.0
TOTAL SOURCE 360	.00	.00	20,000.00	20,000.00	.0
TOTAL FUND REVENUE	.00	3,000.00	143,000.00	140,000.00	2.1

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 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	5,194.11	12,000.00	6,805.89	43.3
53-801-6440 INSURANCE - PROPERTY	.00	26,167.29	16,200.00	(9,967.29)	161.5
53-801-6565 OUTSIDE CONTRACTORS	.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	615.46	1,099.75	10,000.00	8,900.25	11.0
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
TOTAL DEPARTMENT 801	615.46	32,461.15	804,388.00	771,926.85	4.0
<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	615.46	32,461.15	814,388.00	781,926.85	4.0
NET REVENUE OVER EXPENDITURES	(615.46)	(29,461.15)	(671,388.00)	(641,926.85)	(4.4)

CITY OF WHITTIER
BALANCE SHEET
MARCH 31, 2026

MOTOR POOL

ASSETS

60-000-0100	CASH - COMBINED FUND	203,637.90	
60-000-1820	MACHINERY & EQUIPMENT	780,127.00	
60-000-1823	EQUIPMENT - VEHICLES	120,000.00	
60-000-1890	ACCUMULATED DEPRECIATION	(144,023.83)	
	TOTAL ASSETS		<u>959,741.07</u>

LIABILITIES AND EQUITY

LIABILITIES

60-000-2182	CURRENT PORT MOTOR GRADER LOAN	179,979.09	
60-000-2190	L/T LOAN PAYABLE	297,047.91	
	TOTAL LIABILITIES		477,027.00

FUND EQUITY

60-000-3000	RETAINED EARNINGS	327,596.17	
60-000-3003	RESERVE - HARBOR FUND	65,631.00	
	REVENUE OVER EXPENDITURES - YTD	<u>89,486.90</u>	
	BALANCE - CURRENT DATE	<u>482,714.07</u>	
	TOTAL FUND EQUITY		<u>482,714.07</u>
	TOTAL LIABILITIES AND EQUITY		<u>959,741.07</u>

CITY OF WHITTIER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

MOTOR POOL

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

CITY OF WHITTIER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 31, 2026

MOTOR POOL

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

CITY OF WHITTIER
 BALANCE SHEET
 MARCH 31, 2026

GENERAL FUND MRRF

<u>ASSETS</u>			
72-000-0100	CASH - COMBINED FUND	834,552.55	
	TOTAL ASSETS		834,552.55
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
72-000-2000	ACCOUNTS PAYABLE	2,937.05	
	TOTAL LIABILITIES		2,937.05
<u>FUND EQUITY</u>			
72-000-3000	FUND BALANCE	708,650.99	
72-000-3201	F/B-ASSIGNED STORMDRAIN PROJEC	110,016.59	
72-000-3202	F/B-ASSIGNED PS EQUIPMENT	23,000.00	
	REVENUE OVER EXPENDITURES - YTD	(10,052.08)	
	BALANCE - CURRENT DATE	831,615.50	
	TOTAL FUND EQUITY		831,615.50
	TOTAL LIABILITIES AND EQUITY		834,552.55

CITY OF WHITTIER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 31, 2026

GENERAL FUND MRRF

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

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

GENERAL FUND MRRF

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

CITY OF WHITTIER
 BALANCE SHEET
 MARCH 31, 2026

HARBOR MRRF

<u>ASSETS</u>			
73-000-0100	CASH - COMBINED FUND	674,938.78	
73-000-1220	ACCOUNTS REC - BUSINESS TAX	5,621.01	
	TOTAL ASSETS		<u>680,559.79</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
73-000-2320	UNEARNED REVENUE	1,992.79	
	TOTAL LIABILITIES		1,992.79
<u>FUND EQUITY</u>			
73-000-3000	FUND BALANCE	676,888.97	
	REVENUE OVER EXPENDITURES - YTD	1,678.03	
	BALANCE - CURRENT DATE	678,567.00	
	TOTAL FUND EQUITY		<u>678,567.00</u>
	TOTAL LIABILITIES AND EQUITY		<u>680,559.79</u>

CITY OF WHITTIER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 31, 2026

HARBOR MRRF

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

CITY OF WHITTIER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

HARBOR MRRF

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

CITY OF WHITTIER
BALANCE SHEET
MARCH 31, 2026

WATER/WASTEWATER MRRF

ASSETS

75-000-0100	CASH - COMBINED FUND	1,369,927.12	
	TOTAL ASSETS		<u>1,369,927.12</u>

LIABILITIES AND EQUITY

FUND EQUITY

75-000-3000	FUND BALANCE	1,369,927.12	
	TOTAL FUND EQUITY		<u>1,369,927.12</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,369,927.12</u>

CITY OF WHITTIER
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 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 3 MONTHS ENDING MARCH 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