



**A Resolution of the  
 City of Chevak, Alaska  
 No. 16-004**

**A Resolution Certifying the Annual Certified Financial  
 Statement of Revenues and Authorized Expenditures for the  
 Year Ending June 30, 2015**

WHEREAS, the City of Chevak, Alaska is a recognized second class city; and

WHEREAS, second class cities are required by A.S. 29.20.640(a)(2) to submit a Certified financial Statement of income and expenditures or audit for the year ending June 30, 2015, to the Department of Commerce, Community , and Economic Development;

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CHEVAK, ALASKA;

That the attached CERTIFIED FINANCIAL STATEMENT (or audit) of Chevak, Alaska for the year ending June 30, 2015, and prepared by Dennis M. Jones, is true and complete to the best of our knowledge.

ADOPTED by duly constituted quorum of the City Council of Chevak, Alaska, this 22<sup>nd</sup> day of June, 2016.

  
 Mayor Richard J. Tuluk

  
 Attest: City Clerk, Cecelia Atchak



**LOCALLY GENERATED REVENUES**

**ACTUAL**

**Taxes:** Sales Taxes \$ 115,521.20  
 Sales Tax Penalties & Interest  
 Property Taxes  
 Property Taxes Penalties & Interest  
 Hotel/Motel Taxes  
 Hotel Tax Penalties & Interest  
 Motor Vehicle Taxes  
 Other: \_\_\_\_\_  
 Other: \_\_\_\_\_  
**Total Taxes \$ 115,521.20**

**Special Assessments:**  
**Licenses and Permits:**  
**Fines and Penalties:** \$ 1,300.00  
**Contracted Services:** AVEC Reimbursement \$ 45,140.46  
 IHS Health Clinic Leases \$ 27,999.00  
 Airport Maintenance Contract w/State  
 Road Maintenance Contract w/State  
 Jail Contract w/State  
 Other: \_\_\_ USPS LEASE \$ 12,120.00  
 Other: \_\_\_\_\_  
**Total Contracted Services \$ 85,259.46**

**Service Charges:** Photocopies \$ 31.00  
 Other: \_\_\_\_\_  
 Other: \_\_\_\_\_  
**Total Service Charges \$ 31.00**

**Enterprises:** Electric Utility: Customer Payment  
 Electric Utility: PCE Subsidy  
 Water/Sewer  
 Washeteria/Sauna  
 Garbage Collection Services  
 LandFill/Dump Fees  
 Fuel Sales  
 Harbor/Dock Charges  
 Cable TV  
 Bingo/Pull Tab Receipts \$ 306,326.37  
 Mass Transit  
 Phone Utility  
 Other: \_\_\_\_\_  
 Other: \_\_\_\_\_  
**Total Enterprise Revenues \$ 306,326.37**

**Rentals:** Building Rentals  
 Equipment Rentals  
 Other: Other Building Rentals  
**Total Rentals**

**LOCALLY GENERATED REVENUES CONT'D**

**ACTUAL**

<b>Leases:</b>	Land Leases		
	Equipment Leases		\$ 18,750.00
	Other:	_____	
		<b>Total Leases</b>	<b>\$ 18,750.00</b>
<b>Sales:</b>	Land Sales		
	Gravel Sales		\$ 7,800.00
	Pop Sales/Concessions		\$ 23,731.37
	Other:		\$ 3,556.05
		<b>Total Sales</b>	<b>\$ 35,087.42</b>
<b>Other Revenues:</b>	Interest Earnings		
	Other: Reimbursement/Refunds		
	Other	_____	
	Other	_____	
		<b>Total Other</b>	
		<b>TOTAL LOCALLY GENERATED REVENUES</b>	<b>\$ 562,275.45</b>

**FY 15 OUTSIDE REVENUES**

<b>Shared Revenues State of Alaska:</b>	Community Revenue Sharing	\$ 143,023.00
	Raw Fish Tax	\$ 275.00
	Aviation Fuel Tax	
	Telephone/Electric Co-op Tax Refunds	\$ 2,392.60
	Amusement/Gaming Tax Refunds	
	Other: _____	
	Other: _____	
	<b>Total State Shared Revenues</b>	<b>\$ 145,690.60</b>

<b>State of Alaska Operating grants:</b>	Library Grant	
	Suicide Prevention Grant	
	JTPA Grant	
	Other _____	
	Other _____	
	<b>Total State Operating Grants</b>	

<b>Federal Revenues Passed Through The State of Alaska:</b>	Payment in Lieu of Taxes	\$ 143,068.00
	National Forest Receipts	
	Operating Grant: _____	
	Other _____	
	Other _____	
	<b>Total Federal Revenues</b>	<b>\$ 143,068.00</b>

<b>Other Outside Revenues:</b>	Borough: _____	
	Other: _____	
	Other: _____	

<b>TOTAL OUTSIDE OPERATING REVENUES</b>	<b>\$ 288,713.60</b>
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**ADMINISTRATION FINANCE**

**ACTUAL**

Personal Services:	Salaries	\$48,503.43
	Stipends	-
	Payroll Taxes	\$2,560.48
	Workers Compensation	
	Retirement/Pension	
	Other: _____	
	Other: _____	
	<b>Total Perso</b>	<b>\$51,063.91</b>
Travel:	Airfare	\$1,650.00
	Perdiem	\$450.00
	Training, Workshop & Conference Fees	\$1,200.00
	Other: _____	
	Other: _____	
	<b>Total Trave</b>	<b>\$3,300.00</b>
Facility Expenses:	Telephone	
	Rent	
	Electricity	
	Water and Sewer	
	Fuel Oil	
	Repairs/Maintenance (buildings)	
	Other _____	
	Other _____	
	<b>Total Facility Expenses</b>	
Supplies:	Office & Clerical Supplies	\$987.24
	Postage Supplies	
	Copier Supplies	
	Other _____	
	Other _____	
	<b>Total Supp</b>	<b>\$987.24</b>
Equipment:	Equipment	
	Vehicle/Equipment Maintenance	
	Other: _____	
	Other: _____	
	<b>Total Equipment</b>	
Other Operating Expenses:	Interest & Late Charges	
	Insurance & Bonding	
	Membership Dues & Fees/Subscriptions	
	Bank Charges	
	Contractual: Legal Services	
	Contractual: Accounting/Auditing Services	
	Other Contractual: _____	
	Other: _____	
	Other: _____	
	<b>Total Other</b>	
<b>TOTAL</b>		<b>\$ 55,351.15</b>

<b>COUNCIL</b>		<b>ACTUAL</b>
<b>Personal</b>	Salaries	\$ 12,000.00
<b>Services:</b>	Stipends	\$ 10,750.00
	Payroll Taxes	\$ 42.73
	Workers Compensation	
	Retirement/Pension	
	Other: ___ Election Judges	\$ 469.00
	Other: _____	
	<b>Total Personal Services</b>	<b>\$ 23,261.73</b>
<b>Travel:</b>	Airfare	\$ 2,863.40
	Perdiem	\$ 3,000.00
	Training, Workshop & Conference Fees	\$ 3,850.00
	Other: _____	
	Other: _____	
	<b>Total Travel</b>	<b>\$ 9,713.40</b>
<b>Facility Expenses:</b>	Telephone	\$ 6,718.77
	Rent	
	Electricity	\$ 27,675.85
	Water and Sewer	\$ 22,638.60
	Fuel Oil	\$ 5,707.55
	Repairs/Maintenance (buildings)	\$ 565.22
	Other _____	
	Other _____	
	<b>Total Facility Expenses</b>	<b>\$ 63,305.99</b>
<b>Supplies:</b>	Office & Clerical Supplies	\$ 4,380.48
	Postage Supplies	\$ 196.04
	Copier Supplies	\$ 5,766.93
	Other _____	\$ 8,183.43
	Other _____	\$ 26,795.49
	<b>Total Supplies</b>	<b>\$ 45,322.37</b>
<b>Equipment:</b>	Equipment	\$ 426.28
	Vehicle/Equipment Maintenance	\$ 7,020.93
	Other: _Freight_____	\$ 3,595.27
	Other: _____	
	<b>Total Equipment</b>	<b>\$ 11,042.48</b>
<b>Other Operating Expenses:</b>	Interest & Late Charges	
	Insurance & Bonding	
	Membership Dues & Fees/Subscriptions	\$ 6,562.77
	Bank Charges	\$ 2,552.56
	Contractual: Legal Services	
	Contractual: Accounting/Auditing Services	
	Other Contractual: _____	
	Other: _____	\$ 25,000.00
	Other: _____	
	<b>Total Other</b>	<b>\$ 34,115.33</b>
<b>TOTAL</b>		<b>\$ 186,761.30</b>

<b>POLICE</b>		<b>ACTUAL</b>
<b>Personal Services:</b>	Salaries	\$ 259,906.88
	Stipends	
	Payroll Taxes	\$ 21,532.36
	Workers Compensation	
	Retirement/Pension	
	Other: _____	
	Other: _____	
	<b>Total Personal Services</b>	<b>\$ 281,439.24</b>
<b>Travel:</b>	Airfare	
	Perdiem	
	Training, Workshop & Conference Fees	
	Other: Prisoner Transport _____	\$ 4,670.00
	Other: _____	
	<b>Total Travel</b>	<b>\$ 4,670.00</b>
<b>Facility Expenses:</b>	Telephone	
	Rent	
	Electricity	
	Water and Sewer	
	Fuel Oil	
	Repairs/Maintenance (buildings)	
	Other _____	
	Other _____	
	<b>Total Facility Expenses</b>	
<b>Supplies:</b>	Office & Clerical Supplies	
	Postage Supplies	
	Copier Supplies	
	Other _____	
	Other _____	
	<b>Total Supplies</b>	
<b>Equipment:</b>	Equipment	\$ 3,086.06
	Vehicle/Equipment Maintenance	
	Other: _____	
	Other: _____	
	<b>Total Equipment</b>	<b>\$ 3,086.06</b>
<b>Other Operating Expenses:</b>	Interest & Late Charges	
	Insurance & Bonding	
	Membership Dues & Fees/Subscriptions	
	Bank Charges	
	Contractual: Legal Services	
	Contractual: Accounting/Auditing Services	
	Other Contractual: _____	
	Other: _____	
	Other: _____	
	<b>Total Other</b>	
<b>TOTAL</b>		<b>\$ 289,195.30</b>

**ROAD AND MAINTENANCE**

**ACTUAL**

<b>Personal Services:</b>	Salaries	\$ 40,107.10
	Stipends	
	Payroll Taxes	\$ 3,569.13
	Workers Compensation	
	Retirement/Pension	
	Other: _____	
	Other: _____	
	<b>Total Personal Services</b>	<b>\$ 43,676.23</b>
<b>Travel:</b>	Airfare	
	Perdiem	
	Training, Workshop & Conference Fees	
	Other: _____	
	Other: _____	
	<b>Total Travel</b>	
<b>Facility Expenses:</b>	Telephone	
	Rent	
	Electricity	
	Water and Sewer	
	Fuel Oil	
	Repairs/Maintenance (buildings)	
	Other _____	
	Other _____	
	<b>Total Facility Expenses</b>	
<b>Supplies:</b>	Office & Clerical Supplies	
	Postage Supplies	
	Copier Supplies	
	Other _____	
	Other _____	
	<b>Total Supplies</b>	
<b>Equipment:</b>	Equipment	
	Vehicle/Equipment Maintenance	
	Other: _____	
	Other: _____	
	<b>Total Equipment</b>	
<b>Other Operating Expenses:</b>	Interest & Late Charges	
	Insurance & Bonding	
	Membership Dues & Fees/Subscriptions	
	Bank Charges	
	Contractual: Legal Services	
	Contractual: Accounting/Auditing Services	
	Other Contractual: _____	
	Other: _____	
	Other: _____	
	<b>Total Other</b>	
<b>TOTAL</b>		<b>\$ 43,676.23</b>

		<b>ACTUAL</b>
<b>AVEC</b>		
<b>Personal Services:</b>	Salaries	\$ 33,883.84
	Stipends	
	Payroll Taxes	\$ 3,026.47
	Workers Compensation	
	Retirement/Pension	
	Other: _____	
	Other: _____	
	<b>Total Personal Services</b>	<b>\$ 36,910.31</b>
<b>Travel:</b>	Airfare	
	Perdiem	
	Training, Workshop & Conference Fees	
	Other: _____	
	Other: _____	
	<b>Total Travel</b>	
<b>Facility Expenses:</b>	Telephone	
	Rent	
	Electricity	
	Water and Sewer	
	Fuel Oil	
	Repairs/Maintenance (buildings)	
	Other _____	
	Other _____	
	<b>Total Facility Expenses</b>	
<b>Supplies:</b>	Office & Clerical Supplies	
	Postage Supplies	
	Copier Supplies	
	Other _____	
	Other _____	
	<b>Total Supplies</b>	
<b>Equipment:</b>	Equipment	
	Vehicle/Equipment Maintenance	
	Other: _____	
	Other: _____	
	<b>Total Equipment</b>	
<b>Other Operating Expenses:</b>	Interest & Late Charges	
	Insurance & Bonding	
	Membership Dues & Fees/Subscriptions	
	Bank Charges	
	Contractual: Legal Services	
	Contractual: Accounting/Auditing Services	
	Other Contractual: _____	
	Other: _____	
	Other: _____	
	<b>Total Other</b>	
<b>TOTAL</b>		<b>\$ 36,910.31</b>

## FY 15 CERTIFIED FINANCIAL STATEMENT

**MAINTENANCE****ACTUAL**

<b>Personal Services:</b>	Salaries	\$ 34,982.72
	Stipends	
	Payroll Taxes	\$ 3,157.51
	Workers Compensation	
	Retirement/Pension	
	Other: _____	
	Other: _____	
	<b>Total Personal Services</b>	<b>\$ 38,140.23</b>
<b>Travel:</b>	Airfare	
	Perdiem	
	Training, Workshop & Conference Fees	
	Other: _____	
	Other: _____	
	<b>Total Travel</b>	
<b>Facility Expenses:</b>	Telephone	
	Rent	
	Electricity	
	Water and Sewer	
	Fuel Oil	
	Repairs/Maintenance (buildings)	
	Other _____	
	Other _____	
	<b>Total Facility Expenses</b>	
<b>Supplies:</b>	Office & Clerical Supplies	
	Postage Supplies	
	Copier Supplies	
	Other _____	
	Other _____	
	<b>Total Supplies</b>	
<b>Equipment:</b>	Equipment	
	Vehicle/Equipment Maintenance	
	Other: _____	
	Other: _____	
	<b>Total Equipment</b>	
<b>Other Operating Expenses:</b>	Interest & Late Charges	
	Insurance & Bonding	
	Membership Dues & Fees/Subscriptions	
	Bank Charges	
	Contractual: Legal Services	
	Contractual: Accounting/Auditing Services	
	Other Contractual: _____	
	Other: _____	
	Other: _____	
	<b>Total Other</b>	
<b>TOTAL</b>		<b>\$ 38,140.23</b>

## FY 15 CERTIFIED FINANCIAL STATEMENT

		<b>ACTUAL</b>
<b>GAMING</b>		
<b>Personal Services:</b>	Salaries	\$ 63,368.18
	Stipends	
	Payroll Taxes	\$ 5,810.56
	Workers Compensation	
	Retirement/Pension	
	Other: _____	
	Other: _____	
	<b>Total Personal Services</b>	<b>\$ 69,178.74</b>
<b>Travel:</b>	Airfare	
	Perdiem	
	Training, Workshop & Conference Fees	
	Other: _____	
	Other: _____	
	<b>Total Travel</b>	
<b>Facility Expenses:</b>	Telephone	\$ 853.26
	Rent	
	Electricity	
	Water and Sewer	
	Fuel Oil	
	Repairs/Maintenance (buildings)	
	Other _____	
	Other _____	
	<b>Total Facility Expenses</b>	<b>\$ 853.26</b>
<b>Supplies:</b>	Office & Clerical Supplies	
	Postage Supplies	
	Copier Supplies	
	Other Pull tabs _____	\$ 32,426.49
	Other Bingo and resale supplies _____	\$ 14,343.55
	<b>Total Supplies</b>	<b>\$ 46,770.04</b>
<b>Equipment:</b>	Equipment	
	Vehicle/Equipment Maintenance	
	Other: _____	
	Other: _____	
	<b>Total Equipment</b>	
<b>Other Operating Expenses:</b>	Interest & Late Charges	
	Insurance & Bonding	
	Membership Dues & Fees/Subscriptions	
	Bank Charges	\$ 2,552.56
	Contractual: Legal Services	
	Contractual: Accounting/Auditing Services	
	Other Contractual: _____	
	Other: Donations _____	\$ 58,452.69
	Other: Other Gaming Payout _____	\$ 4,290.00
	<b>Total Other</b>	<b>\$ 65,295.25</b>
<b>TOTAL</b>		<b>\$ 182,097.29</b>

## FY 15 CERTIFIED FINANCIAL STATEMENT

## HEALTH FACILITIES

ACTUAL

Personal Services:	Salaries	\$ 16,392.58
	Stipends	
	Payroll Taxes	\$ 1,493.38
	Workers Compensation	
	Retirement/Pension	
	Other: _____	
	Other: _____	
	<b>Total Personal Services</b>	<b>\$ 17,885.96</b>

Travel:	Airfare	
	Perdiem	
	Training, Workshop & Conference Fees	
	Other: _____	
	Other: _____	
	<b>Total Travel</b>	

Facility Expenses:	Telephone	
	Rent	
	Electricity	
	Water and Sewer	
	Fuel Oil	
	Repairs/Maintenance (buildings)	
	Other _____	
	Other _____	
	<b>Total Facility Expenses</b>	

Supplies:	Office & Clerical Supplies	
	Postage Supplies	
	Copier Supplies	
	Other _____	
	Other _____	
	<b>Total Supplies</b>	

Equipment:	Equipment	
	Vehicle/Equipment Maintenance	
	Other: _____	
	Other: _____	
	<b>Total Equipment</b>	

Other Operating Expenses:	Interest & Late Charges	
	Insurance & Bonding	
	Membership Dues & Fees/Subscriptions	
	Bank Charges	
	Contractual: Legal Services	
	Contractual: Accounting/Auditing Services	
	Other Contractual: _____	
	Other: _____	
	Other: _____	
	<b>Total Other</b>	

<b>TOTAL</b>		<b>\$ 17,885.96</b>
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**FINANCIAL SUMMARY-FY 15 REVENUES****LOCALLY GENERATED REVENUES**

Tax Revenues	\$	115,521.20
Special assessments		
Licenses & Permits		
Fines & Penalties	\$	1,300.00
Contracted Services	\$	45,140.46
Service Charges		
Enterprise Revenues	\$	306,326.37
Rentals	\$	14,250.00
Leases	\$	41,755.50
Sales	\$	23,731.92
Other Local Revenues	\$	14,250.00
<b>TOTAL LOCALLY GENERATED REVENUES</b>	<b>\$</b>	<b>562,275.45</b>

**OUTSIDE REVENUE SOURCES**

State of Alaska Shared Revenues	\$	145,690.60
State Operated Grants		
Federal Operating Revenues & Grants	\$	143,023.00
Other Outside Revenues		

**TOTAL FY 15 OPERATING REVENUES \$ 288,713.60****CAPITAL/SPECIAL PROJECT REVENUE SOURCES**

State-Funded Capital/Special Projects	\$	-
Federal Capital/Special Projects	\$	-
<b>Total Revenue For Capital/Special Projects</b>	<b>\$</b>	<b>-</b>

**TOTAL ALL FY 15 REVENUES \$ 850,989.05****Prior-Year Cash Balance \$ (1,727.00)****TOTAL CASH AVAILABLE FY 15 \$ 849,262.05**

**FINANCIAL SUMMARY-FY 2015 EXPENDITURES**

Administration & Finance	\$ 55,351.15
Council	\$ 186,761.30
Planning and Zoning	
Police	\$ 289,195.30
Fire	
Ambulance	
Other Public Safety	
Streets and Roads	\$ 43,676.23
Airport	
Harbor and Dock	
Electric Utility	\$ 36,910.31
Water and Sewer	
Washeteria	
Garbage and Landfill	
Fuel Sales	
Cable TV	
Bingo and Pull Tabs	\$ 182,097.29
Mass Transit	
Phone Utility	
Other Enterprise: _____	
Other Enterprise: _____	
Other Public Works	
Health Facility	\$ 17,885.96
Other Health and Welfare Services	
Parks and Recreation	
Library	
Museum and Cultural	
Other Public Service: _____	
Other: <u>Maintenance</u>	\$ 38,140.23
Other: _____	
<b>TOTAL FY 15 OPERATING EXPENDITURES</b>	<b>\$ 850,017.77</b>

**CAPITAL/SPECIAL PROJECT EXPENDITURES:**

State-Funded Capital/Special Projects

Federal Capital/Special Projects

**Total Capital/Special Projects Expenditures****TOTAL ALL FY2015 EXPENDITURES \$ 850,017.77**

**FY 15 FINANCIAL OVERVIEW**

<b>FY 14 YEAR END CASH BALANCE</b>	<b>\$ (1,727.00)</b>
<b>TOTAL FY 15 OPERATING REVENUES</b>	<b>\$ 850,989.05</b>
<b>TOTAL FY 15 SPECIAL/CAPITAL PROJECT REVENUES</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE FUNDS IN FY 15</b>	<b>\$ 849,262.05</b>
<b>TOTAL FY 15 OPERATING EXPENSES</b>	<b>\$ 850,017.67</b>
<b>TOTAL FY 15 CAPITAL/SPECIAL EXPENSES</b>	
<b>TOTAL ALL FY 15 EXPENDITURES</b>	<b>\$ 850,017.67</b>
<b>FY 15 ENDING CASH BALANCE</b>	<b>\$ (755.62)</b>