

City of Kiana
P.O. Box 150
Kiana, Alaska 99749

Resolution No. 17-01

A RESOLUTION CERTIFYING THE ANNUAL CERTIFIED FINANCIAL STATEMENT
OF REVENUES AND AUTHORIZED EXPENSES FOR THE YEAR ENDING JUNE 30,
2015

Whereas: The City of Kiana, is a recognized second class city, and

Whereas: second class cities are required by AS 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 Kiana, Alaska:

That the attached CERTIFIED FINANCIAL STATEMENT of Kiana, Alaska for the year ending June 30, 2015 and prepared by Vera Morris, is true and complete to the best of our knowledge.

Adopted by duly constituted quorum of the City Council of Kiana, Alaska, this 14th day of July, 2016.

PASSED AND APPROVED by the City Council this 14th day of July, 2016.

VOTE 7 YAYS 0 NAYS ___ ABSTAIN ___ ABSENT

SIGNED:



Dale Stotts, Mayor



ATTEST: City Clerk

City of Kiana
 FY 15 Certified Financial Statement
 July 1, 2014 - June 30, 2015

Using FY 15 Amended Budget

Category	FY 15 BUDGET	FY 15 ACTUAL
Operating Revenues:		
REVENUE/STATE		
State Revenue Share	\$115,519.00	\$115,519.00
Northwest Arctic Borough Revenue Sharing	\$36,728.00	\$36,728.72
Telephone/Electric Co-op Tax Refunds	\$1,902.00	\$3,698.68
Sales Tax	\$55,000.00	\$52,988.55
Sales Tax Penalties and Interest	\$5,000.00	\$54.91
State Elections	\$200.00	\$200.00
Total Revenue/State	\$214,349.00	\$209,189.86
RENTALS/LEASES		
NANA Village Economic Development Lease	\$21,500.00	\$16,450.00
NANA Resource Specialist	\$6,000.00	\$6,050.00
NANA Shareholder Development	\$3,600.00	\$250.00
Maniilaq Association	\$6,600.00	\$4,950.00
Community Building Rental	\$900.00	\$707.50
Lodging	\$900.00	\$1,030.00
AT&T Lease	\$3,848.00	\$3,847.94
QTZ Telephone Coop Lease	\$3,600.00	\$0.00
GCI Lease	\$3,668.00	\$3,845.64
USPS Lease	\$2,400.00	\$1,750.00
NIHA Rental and Storage Lease	\$15,000.00	\$8,600.00
Total Rentals/Leases	\$68,016.00	\$47,481.08
SALES/SERVICES		
Gasoline Sales	\$250,000.00	\$249,018.39
Heating Fuel Sales	\$375,000.00	\$389,316.43
Gasoline/Heating Fuel Sales	\$7,500.00	\$5,365.77
Sale of Supplies (Motor Oil, Spark Plugs, etc.)	\$1,500.00	\$2,635.17
Package Store Sales	\$190,000.00	\$207,289.46
Distribution Center Revenues	\$7,500.00	\$8,135.00
Permits & Licenses	\$0.00	\$0.00
Heavy Equipment Rental	\$20,000.00	\$10,700.00
Vehicle Rental	\$500.00	\$0.00
Fuel Delivery	\$2,750.00	\$2,978.14
Photocopy & Fax Fees	\$100.00	\$108.50
Cash Exchange Fee	\$900.00	\$859.76
No Card Fee	\$900.00	\$975.00
NSF Check Repayments	\$2,000.00	\$1,905.66
After Hour Fee	\$900.00	\$720.00
W/Sewer Income	\$3,250.00	\$3,021.80
Total Sales/Services	\$862,800.00	\$883,029.08
OTHER REVENUE		
Donations & Fundraising	\$600.00	\$531.50
Penalties/Fines	\$600.00	\$550.00
ANTHC Workers Compensation	\$8,379.00	\$8,378.34
AVEC Capital Credits	\$1,481.00	\$1,480.39
Loan Repayment from LBCB Start-Up	\$30,000.00	\$25,000.00
Miscellaneous	\$1,500.00	\$258.00
AML/JIA Reimbursement for Travel	\$0.00	\$624.46
ARUC Reimbursement for Travel	\$0.00	\$1,129.46
Over/Short	\$0.00	-\$969.98
Total Other Revenue	\$42,560.00	\$36,982.17

<i>Category</i>	<i>FY 15 BUDGET</i>	<i>FY 15 ACTUAL</i>
CONTRACTS		
<i>Northwest Arctic Borough Ice Road</i>	<i>\$30,000.00</i>	<i>\$44,682.41</i>
<i>Northwest Arctic Borough Planning Grant</i>	<i>\$5,000.00</i>	<i>\$5,000.00</i>
<i>Northwest Arctic Borough VPO Grant</i>	<i>\$20,000.00</i>	<i>\$20,000.00</i>
<i>Northwest Arctic Borough Fuel Upgrade</i>	<i>\$7,500.00</i>	<i>\$6,279.84</i>
<i>Northwest Arctic Borough Trailstaking</i>	<i>\$6,680.00</i>	<i>\$6,680.00</i>
<i>TCC Reimbursement</i>	<i>\$3,747.00</i>	<i>\$3,746.64</i>
<i>Reimbursement for Bucket Teeth</i>	<i>\$1,296.00</i>	<i>\$1,295.24</i>
<i>AAMC Reimbursement for Training</i>	<i>\$1,575.00</i>	<i>\$1,575.00</i>
<i>Reimbursement for Excavator Repair</i>	<i>\$6,070.00</i>	<i>\$6,070.60</i>
Total Contracts	\$81,868.00	\$95,329.73
Operating Revenues	\$1,269,593.00	\$1,272,011.92
FY 14 Carryover		\$240,000.00
Total Operating Revenues		\$1,512,011.92

Category

FY 15 BUDGET FY 15 ACTUAL

Operating Expenses:		
General Government:		
Personnel		
Meeting Fees	\$10,500.00	\$9,989.27
Election Judges	\$875.00	\$826.00
Payroll Taxes	\$892.00	\$818.72
Workers Compensation	\$66.00	\$66.00
Stipends	\$1,200.00	\$1,200.00
Total Personnel		
Travel		
Airfare	\$4,000.00	\$2,140.40
Per Diem	\$1,000.00	\$600.00
Conference Fees	\$1,000.00	\$0.00
Lodging	\$2,700.00	\$2,330.00
Total Travel		
Supplies		
Refreshments	\$750.00	\$1,520.54
Supplies	\$600.00	\$210.21
Election Supplies	\$100.00	\$0.00
Total Supplies		
Other Operating Expenses		
Dues and Subscriptions	\$1,000.00	\$1,927.00
50th Anniversary Celebration	\$2,000.00	\$1,003.15
Miscellaneous	\$50.00	\$25.00
Total Other		
Total General Government	\$26,733.00	\$22,656.29
Administration/Finance:		
Salaries	\$128,000.00	\$126,753.96
Cost of Living Allowance	\$3,600.00	\$3,212.56
Payroll Taxes	\$12,000.00	\$11,739.77
Worker's Compensation	\$1,372.00	\$1,371.57
Total Personnel		
Travel		
Airfare	\$2,200.00	\$1,520.20
Per Diem	\$480.00	\$180.00
Conference Fees	\$1,000.00	\$0.00
Lodging	\$1,000.00	\$366.24
Total Travel		
Facility Expenses		
Water, Sewer, and Landfill	\$1,800.00	\$0.00
Telephone, Fax and Internet	\$3,500.00	\$3,505.63
Electricity	\$2,000.00	\$2,493.32
Heating Fuel	\$3,000.00	\$2,430.50
Repairs/Maintenance (building)	\$1,500.00	\$0.00
Ramp, Porch and Stair Repairs	\$10,000.00	\$0.00
Total Facility Expenses		
Supplies		
Office Supplies	\$2,400.00	\$4,542.01
Parts and Supplies	\$360.00	\$816.46
Postage	\$225.00	\$281.28
Cleaning and Breakroom Supplies	\$1,000.00	\$1,384.41
Office Equipment	\$3,000.00	\$0.00

Category	FY 15 BUDGET	FY 15 ACTUAL
Vehicle Fuel	\$300.00	\$0.00
Total Supplies		
Equipment		
Equipment	\$500.00	\$0.00
Vehicle/Equipment Maintenance	\$1,000.00	\$0.00
Total Equipment		
Other Operating Expenses		
Interest & Late Charges	\$800.00	\$762.90
Insurance	\$17,194.00	\$17,193.89
Dues and Subscriptions	\$1,500.00	\$716.27
Contractual Services	\$10,000.00	\$2,150.00
Donations	\$1,500.00	\$1,870.20
Door Prizes	\$28.00	\$107.49
Miscellaneous	\$300.00	\$76.90
Total Other		
Total Administration & Finance	\$211,559.00	\$183,475.56
Public Safety:		
Personnel		
Salaries	\$24,358.00	\$18,300.00
Cost of Living Allowance	\$1,035.00	\$367.91
Payroll Taxes	\$2,450.00	\$1,759.94
Worker's Compensation	\$2,773.00	\$2,772.87
Total Personnel		
Travel		
Airfare	\$1,100.00	\$0.00
Per Diem	\$300.00	\$420.00
Conference Fees	\$100.00	\$0.00
Lodging	\$625.00	\$0.00
Total Travel		
Facility Expenses		
Water, Sewer and Landfill	\$10,800.00	\$9,552.20
Telephone, Fax and Internet	\$3,240.00	\$678.00
Electricity	\$7,500.00	\$2,136.55
Heating Fuel	\$3,000.00	\$2,343.00
Repairs/Maintenance (Building)	\$8,846.00	\$8,825.79
Ramp Repairs	\$2,500.00	
Total Facility Expenses		
Supplies		
Postage	\$150.00	\$0.00
Office Supplies	\$400.00	\$98.28
Equipment	\$3,000.00	\$0.00
Parts & Supplies	\$2,000.00	\$0.00
Total Supplies		
Equipment		
Vehicle Fuel	\$600.00	\$359.67
Vehicle/Equipment Repairs	\$1,000.00	\$916.34
Refreshments	\$300.00	\$48.60
Cleaning and Breakroom Supplies	\$300.00	\$273.69
Appliances	\$907.00	\$907.00
Total Equipment		
Other Operating Expenses		
Insurance	\$12,905.00	\$12,905.00
Legal Fees	\$1,500.00	\$0.00
Miscellaneous	\$300.00	\$25.00
Total Other		

Category	FY 15 BUDGET	FY 15 ACTUAL
Total Public Safety	\$91,989.00	\$62,689.84
Streets & Roads:		
Personnel		
Salaries	\$15,000.00	\$9,595.75
Cost of Living Allowance	\$0.00	\$0.00
Payroll Taxes	\$1,330.00	\$867.93
Worker's Comp	\$1,940.00	\$1,839.92
Total Personnel		
Facility Expenses		
Electricity	\$1,000.00	\$1,468.08
Heating Fuel	\$3,000.00	\$3,082.00
Building Repairs/Maintenance	\$4,500.00	\$1,450.44
Total Facility Expenses		
Supplies		
Parts and Supplies	\$7,500.00	\$8,430.94
Total Supplies		
Equipment		
Vehicle Fuel	\$1,200.00	\$1,188.36
Vehicle/Equipment Repairs	\$3,500.00	\$0.00
Total Equipment		
Other Operating Expenses		
Insurance	\$3,713.00	\$3,713.00
Contractual Services	\$6,000.00	\$0.00
Miscellaneous	\$300.00	\$60.33
Total Other		
Total Streets & Roads	\$48,983.00	\$31,696.75
Street Lights:		
Electricity	\$6,420.00	\$5,872.98
LED Lights	\$5,500.00	\$5,500.00
Total Street Lights	\$11,920.00	\$11,372.98
Fuel		
Personnel		
Salaries	\$68,301.00	\$69,153.12
Cost of Living Allowance	\$1,974.00	\$781.59
Payroll Taxes	\$6,442.00	\$6,481.83
Worker's Compensation	\$1,025.00	\$1,024.69
Total Personnel		
Travel		
Airfare	\$2,103.00	\$2,350.10
Per Diem	\$458.00	\$457.50
Conference Fees	\$0.00	\$606.50
Lodging	\$1,352.00	\$745.04
Total Travel		
Facility Expenses		
Telephone Fax, Internet	\$1,875.00	\$1,791.03
Electricity	\$1,500.00	\$1,459.30
Heating Fuel	\$3,000.00	\$3,401.45
Building Repairs/Maintenance	\$2,000.00	\$0.00
Total Facility Expenses		
Supplies		
Postage	\$150.00	\$178.80
Office Supplies	\$2,000.00	\$6,106.13
Equipment	\$3,000.00	\$1,450.46

<i>Category</i>	<i>FY 15 BUDGET</i>	<i>FY 15 ACTUAL</i>
<i>Cleaning & Breakroom Supplies</i>	\$1,000.00	\$836.99
<i>Parts & Supplies</i>	\$9,068.00	\$13,062.92
Total Supplies		
Cost of Goods Sold		
<i>Diesel Purchase</i>	\$275,051.00	\$228,655.68
<i>Gasoline Purchase</i>	\$212,330.00	\$428,739.50
<i>Supplies for Resale</i>	\$3,000.00	\$4,847.50
Total Cost of Goods Sold		
Other Operating Expenses		
<i>Insurance</i>	\$2,250.00	\$2,250.00
<i>Contractual</i>	\$5,000.00	\$1,590.00
<i>Bank Service Charges</i>	\$7,500.00	\$8,755.58
<i>Interest Charges on Fuel Loan</i>	\$7,500.00	\$9,050.92
<i>Dues & Subscriptions</i>	\$300.00	\$0.00
<i>Vehicle Fuel</i>	\$1,500.00	\$2,620.47
<i>Money Order Fees</i>	\$200.00	\$158.15
<i>NSF Checks</i>	\$1,000.00	\$661.66
<i>Donations</i>	\$500.00	\$689.98
<i>Miscellaneous</i>	\$300.00	-\$46.84
<i>Purchase of Propane</i>	\$720.00	\$360.00
<i>Business License</i>	\$100.00	\$100.00
<i>Paymentech Fee</i>	\$600.00	\$58.52
Total Other		
Total Fuel	\$623,099.00	\$798,378.57
Lodging		
Personnel		
<i>Salaries</i>	\$1,760.00	\$0.00
<i>Cost of Living Allowance</i>	\$170.00	\$0.00
<i>Payroll Taxes</i>	\$53.00	\$0.00
<i>Worker's Compensation</i>	\$135.00	\$135.00
Total Personnel		
Supplies		
<i>Furnishings</i>	\$300.00	\$0.00
<i>Appliances</i>	\$500.00	\$0.00
<i>Supplies</i>	\$600.00	\$460.04
Total Supplies		
Facility Expenses		
<i>Telephone, Fax, Internet</i>	\$0.00	\$0.00
Total Facility Expenses		
Total Lodging	\$3,518.00	\$595.04
Fire Department:		
Personnel		
<i>Salaries</i>	\$1,760.00	\$0.00
<i>Cost of Living Allowance</i>	\$53.00	\$0.00
<i>Payroll Taxes</i>	\$74.00	\$0.00
<i>Worker's Compensation</i>	\$135.00	\$135.00
Total Personnel		
Facility Expenses		
<i>Electricity</i>	\$500.00	\$257.91
<i>Telephone, Fax, Internet</i>	\$540.00	\$587.30
<i>Heating Fuel</i>	\$5,000.00	\$7,309.30
Total Facility Expenses		
Supplies		

Category	FY 15 BUDGET	FY 15 ACTUAL
Supplies	\$1,000.00	\$346.32
Vehicle Fuel	\$100.00	\$0.00
Siren	\$5,000.00	\$0.00
Vehicle/Equipment Repairs	\$3,000.00	
Total Supplies		
Other Operating Expenses		
Insurance	\$854.00	\$854.00
Dues & Subscriptions	\$110.00	\$0.00
Donations	\$0.00	\$0.00
Total Other		
Total Fire Department	\$18,126.00	\$9,489.83
Community Building		
Personnel		
Salaries	\$3,500.00	\$3,599.00
Cost of Living Allowance	\$105.00	\$0.00
Payroll Taxes	\$338.00	\$319.23
Worker's Compensation	\$1,127.00	\$1,127.00
Total Personnel		
Facility Expenses		
Electricity	\$0.00	\$0.00
Water, Sewer and Landfill	\$8,100.00	\$5,041.00
Heating Fuel	\$3,000.00	\$3,592.60
Sewer Line Replacement	\$2,000.00	\$0.00
New Ramp, Porch and Stairs	\$7,500.00	\$3,617.55
Total Facility Expenses		
Supplies		
Parts & Supplies	\$300.00	\$130.55
Total Supplies		
Other Operating Expenses		
Insurance	\$1,734.00	\$1,734.00
Dues and Subscriptions	\$110.00	\$0.00
Total Other		
Total Community Building	\$27,814.00	\$19,160.93
Planning Committee		
Personnel		
Meeting Fees	\$1,500.00	\$1,057.96
Salaries	\$9,300.00	\$5,135.25
Cost of Living Allowance	\$300.00	\$105.22
Payroll Taxes	\$850.00	\$562.09
Worker's Compensation	\$219.00	\$219.00
Total Personnel		
Travel		
Airfare	\$360.00	\$0.00
Per Diem	\$120.00	\$0.00
Conference Fees	\$100.00	\$0.00
Lodging	\$438.00	\$0.00
Total Travel		
Supplies		
Office Supplies	\$600.00	\$0.00
Door Prizes	\$300.00	\$180.00
Total Supplies		
Total Planning Committee	\$14,087.00	\$7,259.52

Category		
Local Beverage Control Board		
Personnel		
Meeting Fees	\$3,265.00	\$2,544.60
Salaries	\$37,239.00	\$36,449.15
Cost of Living Adjustment	\$1,117.00	\$372.60
Payroll Taxes	\$3,650.00	\$3,634.32
Worker's Compensation	\$610.00	\$610.00
Total Personnel		
Facility Expenses		
Electricity	\$1,200.00	\$0.00
Water, Sewer, and Landfill	\$0.00	\$0.00
Heating Fuel	\$3,576.00	\$3,320.50
Building Renovations	\$25,000.00	\$16,189.55
Contract Services	\$1,920.00	\$2,070.00
Total Facility Expenses		
Travel		
Airfare	\$830.00	\$614.00
Per Diem	\$0.00	\$0.00
Conference Fees	\$315.00	\$0.00
Lodging	\$300.00	\$0.00
Total Travel		
Supplies		
Office Supplies	\$3,868.00	\$4,919.07
Supplies for Resale	\$120,000.00	\$111,509.69
Total Supplies		
Other Operating Expenses		
Insurance	\$3,480.00	\$3,480.00
Legal Fees	\$5,000.00	\$0.00
Vehicle Fuel	\$600.00	\$21.00
Liquor License	\$1,500.00	\$1,651.50
Danations	\$4,000.00	\$2,445.00
Miscellaneous	\$600.00	\$426.18
Dues and Subscriptions	\$384.00	\$419.00
Telephone, Fax, Internet	\$750.00	\$593.53
Money Order Fee	\$200.00	\$242.85
NSF Check	\$1,000.00	\$1,000.00
Loan Repayment to General Fund	\$30,000.00	\$25,000.00
Total Other		
Total Local Beverage Control Board	\$250,404.00	\$217,512.54
Water/Sewer:		
Other Operating Expenses		
Insurance	\$1,710.00	\$1,710.00
Worker's Comp	\$2,295.00	\$2,295.00
Contract Services	\$4,773.00	\$4,773.00
Total Other		
Personnel		
Salaries	\$864.00	\$224.00
Cost of Living Allowance	\$0.00	\$0.00
Payroll Taxes	\$84.00	\$21.55
Total Personnel		
Supplies		
Office Supplies	\$1,080.00	\$1,079.16
Parts & Supplies	\$3,305.00	\$3,312.29
Total Supplies		
Travel		

Category	FY 15 BUDGET	FY 15 ACTUAL
Airfare	\$1,300.00	\$1,930.20
Per Diem	\$100.00	\$377.50
Total Travel		
Total Water & Sewer	\$15,511.00	\$15,722.70
NWAB Ice Road		
Personnel		
Salaries	\$10,170.00	\$9,128.50
Payroll Taxes	\$902.00	\$809.70
Workers Compensation	\$294.00	\$294.00
Total Personnel		
Travel		
Per Diem	\$840.00	\$840.00
Total Travel		
Supplies		
Vehicle Fuel	\$1,671.00	\$1,670.75
Parts & Supplies	\$312.00	\$331.84
Total Supplies		
Rentals		
Heavy Equipment Rental	\$12,680.00	\$12,680.00
Vehicle Rental	\$800.00	\$800.00
Total NWAB Ice Road	\$27,669.00	\$26,554.79
NWAB Trailstaking		
Personnel		
Contract Services	\$6,670.00	\$6,663.32
Total Personnel		
Total NWAB Trailstaking	\$6,670.00	\$6,663.32
Youth Council		
Personnel		
Meeting Fees	\$4,620.00	\$0.00
Salaries	\$7,800.00	\$0.00
Payroll Taxes	\$750.00	\$0.00
Worker's Compensation	\$78.00	\$78.00
Total Personnel		
Supplies		
Supplies	\$2,000.00	\$0.00
Total Supplies		
Total Youth Council	\$15,248.00	\$78.00
NIHA VPSO House Renovations		
VPSO House Renovation (In lieu of rent)	\$15,000.00	\$0.00
Total Renovations	\$15,000.00	\$0.00
NWAB FUEL		
Equipment and Supplies	\$0.00	\$0.00
Freight	\$2,820.00	\$2,819.64
TOTAL NWAB FUEL	\$2,820.00	\$2,819.64
Summary:		
Total Operating Revenues (w/FY14 Carryover)	\$1,269,593.00	\$1,512,011.92
Total Operating Expenses	\$1,411,150.00	\$1,416,126.30
Total Difference Revenue & Expenses	-\$141,557.00	\$95,885.62