

City of Mekoryuk

P.O. Box 29 Mekoryuk, Ak 99630 Ph:907-827-8314 Fax: 827-8626 cityofmekoryuk@yahoo.com

Resolution of the City of Mekoryuk, Alaska No. 2014

A RESOLUTION CERTIFYING THE ANNUAL CERTIFIED FINANCIAL STATEMENT OF REVENUES AND AUTHORIZED EXPENDITURES FOR FY-14

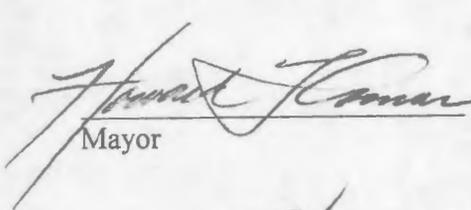
WHEREAS, The City of Mekoryuk is a recognized second class city: and

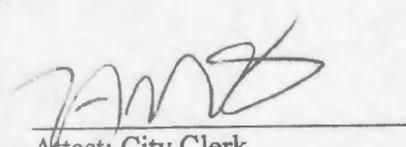
WHEREAS, second class cities are required by AS 29.20.640(a)(2) to submit a Certified Financial Statement of income and expenditures or audit for the year ending June 30, 2014, to the Department of Commerce Community and Economic Development,

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

That the attached CERTIFIED FINANCIAL STATEMENT of Mekoryuk, Alaska for the year ending June 30, 2014 and prepared by Tanya N. Amos, is true and complete to the best of our knowledge.

ADOPTED by duly constituted quorum of the City Council of Mekoryuk, Alaska, this 11th day of AUGUST 2015.


Mayor


Attest: City Clerk

Original – to be kept by the City of Mekoryuk
Photocopy – Return to Department of Commerce, Community, and Economic Development

FY 14 FINANCIAL OVERVIEW

FY 13 14 Year-End Cash Balance	\$	
Total FY 14 Operating Revenues	+	\$373,993
Total FY 14 Capital/Special Project Revenues	+	0
Total Available Funds in FY 14	=	\$373,993

Total FY 14 Operating Expenditures		\$345,138
Total FY 14 Capital/Special Project Expenditures	+	\$0
Total All FY 14 Expenditures		\$345,138

FY 14 Ending Cash Balance (+/-)	=	\$28,855
(Total Available Funds - Total Expenditures)		

FINANCIAL SUMMARY - FY 14 EXPENDITURES

		Line reference
Administration and Finance	\$79,899	23
Council	\$9,748	24
Planning and Zoning	\$	
Police	\$	25
Fire	\$	26
Ambulance	\$	
Other Public Safety	\$	
Streets and Roads	\$33,235	27
Airport	\$	28
Harbor and Dock	\$	29
Electric Utility	\$48,271	30
Water and Sewer	\$47,111	31
Washeteria	\$126,874	32
Garbage and Landfill	\$	33
Fuel Sales	\$	
Cable TV	\$	
Bingo and Pull Tabs	\$	
Mass Transit	\$	
Phone Utility	\$	
Other Enterprise:	\$	
Other Enterprise:	\$	
Other Public Works	\$	
Health Facility	\$	34
Other Health and Welfare Services	\$	
Parks and Recreation	\$	
Library	\$	
Museum and Cultural	\$	
Other Public Service:	\$	
Other:	\$	
Other:	\$	
TOTAL FY 14 OPERATING EXPENDITURES	\$345,138	35 Total
CAPITAL / SPECIAL PROJECT EXPENDITURES:		
State-Funded Capital/Special Projects	\$	36
Federal Capital/Special Projects	\$	37
Total Capital / Special Projects Expenditures	\$	Subtotal
TOTAL ALL FY 14 EXPENDITURES	\$345,138	Total

FINANCIAL SUMMARY - FY 14 REVENUES

LOCALLY GENERATED REVENUES:

		Line reference
Tax Revenues	\$31,973	1
Special Assessments	\$	2
Licenses & Permits	\$	3
Fines & Penalties	\$	4
Contracted Services	\$39,298	5
Service Charges	\$	6
Enterprise Revenues	\$144,018	7
Rentals	\$12,925	8
Leases	\$	9
Sales	\$	10
Other Local Revenues	\$	11
Total Locally Generated Revenues	\$228,214	12 Subtotal

OUTSIDE REVENUE SOURCES:

State of Alaska Shared Revenues	\$118,154	13
State Operating Grants	\$	14
Federal Operating Revenues & Grants	\$27,625	15
Other Outside Revenues	\$	16
Total Outside Revenues	\$145,779	17 Subtotal

TOTAL FY 14 OPERATING REVENUES	\$373,993	18 Total
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CAPITAL / SPECIAL PROJECT REVENUE SOURCES:

State-Funded Capital/Special Projects	\$	19
Federal Capital/Special Projects	\$	20
Total Revenues for Capital / Special Projects	\$	21 Subtotal

TOTAL ALL FY 14 REVENUES	\$373,993	22 Total
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Prior-Year Cash Balance \$

TOTAL CASH AVAILABLE FY 14	\$373,993	Total
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DETAILED FY 1 CERTIFIED FINANCIAL STATEMENT

OPERATING EXPENDITURES		WASHETERIA	
		FY 14 BUDGET (As Amended)	FY 14 ACTUAL
Personal Services:	Salaries	\$45,000	\$46,314
	Stipends	\$	\$
	Payroll Taxes	\$4,000	\$6,656
	Workers Compensation	\$2,000	\$1,481
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Personal Services		\$51,000	\$54,451
Travel:	Airfare	\$1,000	\$1,200
	Per Diem	\$1,400	\$396
	Training, Workshop & Conference Fees	\$500	\$199
	Other:	\$	\$
	Other:	\$	\$
	Total Travel		\$2,900
Facility Expenses:	Telephone	\$700	\$809
	Rent	\$	\$
	Electricity	\$6,000	\$4,394
	Water & Sewer	\$	\$
	Fuel Oil	\$32,000	\$49,967
	Repairs / Maintenance (buildings)	\$1,000	\$573
	Other: Analytical Lab contract	\$6,500	\$6,502
	Other:	\$	\$
Total Facility Expenses		\$46,200	\$62,245
Supplies:	Office & Clerical Supplies	\$0	\$640
	Postage Supplies	\$200	\$184
	Copier Supplies	\$600	\$134
	Other: Chemicals and fees	\$0	\$712
	Other: Laundry detergents	\$1,000	\$443
	Total Supplies		\$1,800
Equipment:	Equipment	\$5,000	\$552
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	Total Equipment		\$5,000
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$37	0
	Contractual Services:	\$	\$
	Other: Intuit fees	\$0	\$1
	Other: Freight	\$1,000	\$5,717
Total Other		\$1,037	\$5,718
TOTAL WASHETERIA EXPENDITURES		\$107,937	\$126,874

Enter on line 32 of Financial Summary

DETAILED FY 14 CERTIFIED FINANCIAL STATEMENT

OPERATING EXPENDITURES

WATER & SEWER

- Check if City Budget includes water service
- Check if City Budget includes sewer or honeybucket service

		FY 14 BUDGET (As Amended)	FY 14 ACTUAL
Personal Services:	Salaries	\$22,000	\$18,556
	Stipends	\$	\$
	Payroll Taxes	\$2,000	\$5,444
	Workers Compensation	\$1,560	\$889
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Personal Services		\$25,560	\$24,889
Travel:	Airfare	\$1,072	\$0
	Per Diem	\$1,500	\$549
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Travel		\$2,572	\$549
Facility Expenses:	Telephone	\$800	\$814
	Rent	\$	\$
	Electricity	\$9,000	\$9,927
	Water & Sewer	\$	\$
	Fuel Oil	\$0	\$6,808
	Repairs / Maintenance (buildings)	\$2,600	\$89
	Other: Gas and oil	\$1,000	\$1,641
Other:	\$	\$	
Total Facility Expenses		\$13,400	\$19,279
Supplies:	Office & Clerical Supplies	\$100	\$781
	Postage Supplies	\$200	\$215
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Supplies		\$300	\$996
Equipment:	Equipment	\$1,500	\$511
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Equipment		\$1,500	\$511
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$0	\$33
	Other Contractual: Lab fees	\$400	\$323
	Other: Intuit fees	\$50	\$531
	Other:	\$	\$
Total Other		\$450	\$887

TOTAL WATER & SEWER EXPENDITURES	\$43,782	\$47,111
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Enter on line 31 of Financial Summary

DETAILED FY 14 CERTIFIED FINANCIAL STATEMENT

OPERATING EXPENDITURES

ELECTRIC UTILITY

Use this form ONLY if AVEC provides utility

		FY 14 BUDGET (As Amended)	FY 14 ACTUAL
Personal Services:	Salaries	\$30,000	\$35,973
	Stipends	\$	\$
	Payroll Taxes	\$5,500	\$5,951
	Workers Compensation	\$1,550	\$3,250
	Retirement / Pension	\$1,700	\$2,316
	Other:	\$	\$
	Other:	\$	\$
Total Personal Services		\$38,750	\$47,490
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	Total Travel		\$
Facility Expenses:	Telephone	\$200	\$174
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other: Intuit fees	\$25	\$194
	Other:	\$	\$
Total Facility Expenses		\$225	\$368
Supplies:	Office & Clerical Supplies	\$150	\$229
	Postage Supplies	\$60	\$151
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	Total Supplies		\$210
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	Total Equipment		\$
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$0	\$33
	Other Contractual:	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Other		\$0	\$33
TOTAL AVEC EXPENDITURES		\$39,185	\$48,271

Enter on line 30 of Financial Summary

DETAILED FY 14 CERTIFIED FINANCIAL STATEMENT

OPERATING EXPENDITURES	STREETS & ROADS
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Check if your city maintains ice roads

		FY 14 BUDGET (As Amended)	FY 14 ACTUAL
Personal Services:	Salaries	\$15,000	\$9,117
	Stipends	\$	\$
	Payroll Taxes	\$1,650	\$2,941
	Workers Compensation	\$2,000	\$1,131
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Personal Services		\$18,650	\$13,189
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	Total Travel		\$
Facility Expenses:	Telephone	\$400	\$159
	Rent	\$	\$
	Electricity	\$3,900	\$4,505
	Water & Sewer	\$	\$
	Fuel Oil	\$14,000	\$12,557
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Facility Expenses		\$18,300	\$17,221
Supplies:	Office & Clerical Supplies	\$400	\$262
	Postage Supplies	\$0	\$579
	Copier Supplies	\$	\$
	Other:Supplies	\$2,500	\$1,102
	Other:	\$	\$
	Total Supplies		\$2,900
Equipment:	Equipment	\$1,500	\$520
	Vehicle / Equipment Maintenance	\$400	\$233
	Other:	\$	\$
	Other:	\$	\$
	Total Equipment		\$1,900
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Contractual Services:	\$	\$
	Other: Intuit fees	\$50	\$129
	Other:	\$	\$
	Total Other		\$50
TOTAL STREETS & ROADS EXPENDITURES		\$41,800	\$33,235

Enter on line 27 of Financial Summary

DETAILED FY 14 CERTIFIED FINANCIAL STATEMENT

OPERATING EXPENDITURES	COUNCIL
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		FY 14 BUDGET (As Amended)	FY 14 ACTUAL
Personal Services:	Salaries	\$	\$
	Stipends	\$6,960	\$4,865
	Payroll Taxes	\$650	\$684
	Workers Compensation	\$1,000	\$496
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Personal Services		\$8,610	\$6,045
Travel:	Airfare	\$1,200	\$1,072
	Per Diem	\$1,500	\$1,680
	Training, Workshop & Conference Fees	\$500	\$943
	Other:	\$	\$
	Other:	\$	\$
	Total Travel		\$2,700
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other: Elections	\$600	\$0
	Other:	\$	\$
Total Facility Expenses		\$600	\$0
Supplies:	Office & Clerical Supplies	\$0	\$8
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	Total Supplies		\$0
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	Total Equipment		\$
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual:	\$	\$
	Other: Dues and Fees	\$	\$
	Other:	\$	\$
Total Other		\$	\$
TOTAL COUNCIL EXPENDITURES		\$12,410	\$9,748

Enter on line 24 of Financial Summary

DETAILED FY 14 CERTIFIED FINANCIAL STATEMENT

OPERATING EXPENDITURES

ADMINISTRATION & FINANCE

		FY 14 BUDGET (As Amended)	FY 14 ACTUAL
Personal Services:	Salaries	\$67,500	40217
	Stipends	\$	\$
	Payroll Taxes	\$20,000	\$12,084
	Workers Compensation	\$2,250	\$1,757
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Personal Services		\$89,750	\$54,058
Travel:	Airfare	\$3,500	\$1,041
	Per Diem	\$4,500	\$2,942
	Training, Workshop & Conference Fees	\$0	\$920
	Other:	\$	\$
	Other:	\$	\$
Total Travel		\$8,000	\$4,903
Facility Expenses:	Telephone	\$2,500	\$1,109
	Rent	\$	\$
	Electricity	\$1,700	\$932
	Water & Sewer	\$	\$
	Fuel Oil	\$14,000	\$15,371
	Repairs / Maintenance (buildings)	\$5,000	\$0
	Other:	\$	\$
Other:	\$	\$	
Total Facility Expenses		\$23,200	\$17,412
Supplies:	Office & Clerical Supplies	\$1,000	\$1,579
	Postage Supplies	\$500	\$415
	Copier Supplies	\$500	\$27
	Other:Postage & Freight	\$0	\$33
	Other:	\$	\$
Total Supplies		\$2,000	\$2,054
Equipment:	Equipment	\$1,700	\$0
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Equipment		\$1,700	\$0
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Contractual: Legal Services	\$	\$
	Contractual: Accounting / Audit Services	\$	\$
	Other Contractual:	\$	\$
	Other:IRS penalties	\$0	\$1,187
	Other:Intuit	\$150	\$285
	Total Other		\$150
TOTAL ADMINISTRATION & FINANCE EXPENDITURES		\$124,800	\$79,899

Enter on line 23 of Financial Summary

DETAILED FY 14 CERTIFIED FINANCIAL STATEMENT

OPERATING REVENUES

LOCALLY GENERATED

		FY 14 BUDGET (As Amended)	FY 14 ACTUAL	Summary Line Reference
Taxes:	Sales Taxes	\$46,000	\$31,973	
	Sales Tax Penalties & Interest	\$	0	
	Property Taxes	\$	0	
	Property Tax Penalties & Interest	\$	0	
	Hotel/Motel Taxes	\$	\$0	
	Hotel Tax Penalties & Interest	\$	0	
	Motor Vehicle Taxes	\$	0	
	Other:	\$	0	
	Other:	\$	0	
	Total Taxes	\$46,000	\$31,973	Enter on line 1
Special Assessments:		\$	\$	Enter on line 2
Licenses and Permits:		\$	\$	Enter on line 3
Fines and Penalties:		\$	\$	Enter on line 4
Contracted Services:	AVEC Reimbursement	\$57,000	\$39,298	
	IHS Health Clinic Lease	\$	\$	
	Airport Maintenance Contract w/State	\$	\$	
	Road Maintenance Contract w/State	\$	\$	
	Jail Contract w/State	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
	Total Contracted Services	\$57,000	\$39,298	Enter on line 5
Service Charges:	Photocopies	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
	Total Service Charges	\$	\$	Enter on line 6
Enterprises:	Electric Utility: Customer Payments	\$	\$	
	Electric Utility: PCE Subsidy	\$	\$	
	Water / Sewer	\$56,000	\$52,572	
	Washeteria / Sauna	\$48,000	\$53,819	
	Garbage Collection Services	\$	\$	
	Landfill / Dump Fees	\$	\$	
	Fuel Sales	\$	\$	
	Harbor / Dock Charges	\$	\$	
	Cable TV	\$	\$	
	Bingo / Pull Tab Receipts	\$	\$	
	Mass Transit	\$	\$	
	Phone Utility	\$	\$	
	Other:Reimbursements	\$9,000	\$37,627	
	Other:	\$	\$	
	Total Enterprise Revenues	\$113,000	\$144,018	Enter on line 7
Rentals:	Building Rentals	\$0	\$6,013	
	Equipment Rentals	\$3,500	\$6,424	
	Other:Shop Rental ncome	\$6,800	\$488	
	Total Rentals	\$10,300	\$12,925	Enter on line 8

DETAILED FY 14 CERTIFIED FINANCIAL STATEMENT

OPERATING REVENUES

LOCALLY GENERATED

		FY 14 BUDGET (As Amended)	FY 14 ACTUAL	Summary Line Reference
Leases:	Land Leases	\$	\$	
	Equipment Leases	\$	\$	
	Other:	\$	\$	
	Total Leases	\$	\$	Enter on line 9
Sales:	Land Sales	\$	\$	
	Gravel Sales	\$	\$	
	Pop Sales/Concessions	\$	\$	
	Other:	\$	\$	
Total Sales	\$	\$	Enter on line 10	
Other Revenues:	Interest Earnings	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
Total Other	\$	\$	Enter on line 11	
TOTAL LOCALLY GENERATED REVENUES		\$226,300	\$228,214	Enter on line 12

DETAILED FY 14 CERTIFIED FINANCIAL STATEMENT

OPERATING REVENUES

OUTSIDE SOURCES

		FY 14 BUDGET (As Amended)	FY 14 ACTUAL	Summary Line Reference
Shared Revenues From The State of Alaska:	Community Revenue Sharing	\$105,991	\$105,991	
	Raw Fish Tax Refunds	\$33,839	\$12,020	
	Aviation Fuel Tax Refunds	\$	\$	
	Telephone / Electric Co-op Tax Refunds	\$	\$	
	Amusement / Gaming Tax Refunds	\$	\$	
	Liquor License Tax Refunds	\$	\$	
	Other: SOA extra payments	\$	\$143	
	Other:	\$	\$	
	Other:	\$	\$	
Total State Shared Revenues		\$139,830	\$118,154	Enter on line 13
State of Alaska Operating Grants:	Library Grant	\$	\$	
	Suicide Prevention Grant	\$	\$	
	JTPA Grant	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
Total State Operating Grants		\$	\$	Enter on line 14
Revenues/Grants From The Federal Gov't:	Payment in Lieu of Taxes	\$27,900	\$27,625	
	National Forest Receipts	\$	\$	
	Operating Grant:	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
Total Federal Revenues		\$27,900	\$27,625	Enter on line 15
Other Outside Revenues:	Borough:	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
Total Other Outside Revenues		\$167,730	\$145,779	Enter on line 16
TOTAL OUTSIDE OPERATING REVENUES		\$394,030	\$373,993	Enter on line 17
TOTAL FY 14 OPERATING REVENUES		\$	\$373,993	Enter on line 18