

Resolution of the City of Kalskag, Alaska

No. 12-13-02

A RESOLUTION CERTIFYING THE ANNUAL CERTIFIED FINANCIAL
STATEMENT OF REVENUES AND AUTHORIZED EXPENDITURES
FOR THE YEAR ENDING JUNE, 2013

WHEREAS, The City of Kalskag, is recognized second class city and

WHEREAS, second class cities are required by AS29.20.64(a)(2) to submit a Certified Financial Statement of income and expenditures or audit for the year ending June 30, 2013, to the Department of Commerce, Community, and Economic Development;

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

That the attached CERTIFIED FINANCIAL STATEMENT (or audit) of Kalskag, Alaska for the year ending June 30, 2013, and prepared by City Council Members, is true and complete to the best of our knowledge.

ADOPTED by duly constituted quorum of the City Council of Kalskag, Alaska, this 10th day of July, 2013

Lawrence J. Steiner
Mayor

ATTEST: *Cecilia Halvorsen*
City Clerk



DETAILED FY 13 CERTIFIED FINANCIAL STATEMENT

OPERATING EXPENDITURES

ADMINISTRATION & FINANCE

		FY 13 BUDGET (As Amended)	FY 13 ACTUAL
Personal Services:	Salaries	\$ 53,328.00	\$ 35,980.87
	Stipends	\$ 720.00	\$ 2,508.00
	Payroll Taxes	\$ 4,050.00	\$ 10,949.60
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other: Elections	\$ 1,500.00	\$ 1,650.00
	Total Personal Services	\$ 58,748.00	\$ 50,108.47
Travel:	Airfare	\$ 1,500.00	\$ 1,500.00
	Per Diem	\$ 25.00.00	\$ 75.00.00
	Training, Workshop & Conference Fees	\$ 25.00.00	\$ 500.00.00
	Other:	\$	\$ 125.00
	Other:	\$	\$
	Total Travel	\$ 6,500.00	\$ 1,942.00
Facility Expenses:	Telephone	\$ 2,500.00	\$ 3,700.00
	Rent	\$	\$
	Electricity	\$ 7,200.00	\$ 17,600.00
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$ 5,000.00	\$ 5,000.00
	Other:	\$	\$
	Other:	\$	\$
Total Facility Expenses	\$ 14,700.00	\$ 23,300.00	
Supplies:	Office & Clerical Supplies	\$ 4,000.00	\$ 4,000.00
	Postage Supplies	\$ 250.00	\$ 250.00
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Supplies	\$ 4,250.00	\$ 4,250.00	
Equipment:	Equipment	\$ 1,000.00	\$
	Vehicle / Equipment Maintenance	\$ 5,000.00	\$ 30,000.00
	Other:	\$	\$
	Other:	\$	\$
Total Equipment	\$ 6,000.00	\$ 30,000.00	
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$ 900.00	\$ 22,509.94
	Membership Dues & Fees / Subscriptions	\$ 400.00	\$ 200.00
	Bank Charges	\$	\$ 1,088.10
	Contractual: Legal Services	\$	\$
	Contractual: Accounting / Audit Services	\$	\$
	Other Contractual:	\$	\$
	Other: Dog Biscuits	\$	\$ 850.00
	Other:	\$	\$
	Total Other	\$ 1,300.00	\$ 27,216.00

TOTAL ADMINISTRATION & FINANCE EXPENDITURES

\$91,498.00 \$131,891.00

Enter on line 23 of Financial Summary

DETAILED FY 13 CERTIFIED FINANCIAL STATEMENT

OPERATING EXPENDITURES

COUNCIL

		FY 13 BUDGET (As Amended)	FY 13 ACTUAL
Personal Services:	Salaries	\$ 19,240.00	\$ 18,240.00
	Stipends	\$ 750.00	\$ 6345.69
	Payroll Taxes	\$ 1900.00	\$ 940.10
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	Total Personal Services		\$ 27,640.00
Travel:	Airfare	\$ 5000.00	\$ 648.00
	Per Diem	\$ 5000.00	\$ 3180.00
	Training, Workshop & Conference Fees	\$ 1500.00	\$ 1160.93
	Other:	\$ 1000.00	\$
	Other:	\$	\$
	Total Travel		\$ 12,500.00
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$ 400.00	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Facility Expenses		\$ 400.00	\$ 0
Supplies:	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$ 1200.00	\$
	Other:	\$	\$
Total Supplies		\$ 1200.00	\$ 0
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Equipment		\$ 0	\$ 0
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$ 1000.00	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual	\$	\$
	Other: Donations	\$ 5200.00	\$ 2272.10
Other:	\$	\$	
Total Other		\$ 6200.00	\$

TOTAL COUNCIL EXPENDITURES

\$ 47,940.00 \$ 32796.43

Enter on line 24 of Financial Summary

DETAILED FY 13 CERTIFIED FINANCIAL STATEMENT

OPERATING EXPENDITURES

STREETS & ROADS

Check if your city maintains ice roads

		FY 13 BUDGET (As Amended)	FY 13 ACTUAL
Personal Services:	Salaries	\$ 26,400.00	\$ 23,167.04
	Stipends	\$	\$
	Payroll Taxes	\$ 2,019.60	\$ 3,222.00
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Personal Services		\$ 28,419.60	\$ 26,389.04
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Travel		\$ 0	\$ 0
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$ 4,500.00	\$ 1,992.26
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$ 3,988.74
	Other:	\$	\$
Other:	\$	\$	
Total Facility Expenses		\$ 4,500.00	\$ 5,980.94
Supplies:	Office & Clerical Supplies	\$ 300.00	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$ 2,500.00	\$
	Other:	\$	\$
Total Supplies		\$ 2,800.00	\$ 0
Equipment:	Equipment	\$ 500.00	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$ 5,000.00	\$ 4,293.73
	Other:	\$	\$
Total Equipment		\$ 5,500.00	\$ 4,293.73
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Contractual Services:	\$	\$
	Other: Roadmount	\$	\$ 11,289.91
	Other:	\$	\$
Total Other		\$ 0	\$ 11,289.91
TOTAL STREETS & ROADS EXPENDITURES		\$ 41,219.60	\$ 47,953.62

Enter on line 27 of Financial Summary

DETAILED FY 13 CERTIFIED FINANCIAL STATEMENT

OPERATING EXPENDITURES

ELECTRIC UTILITY

Use this form ONLY if city owns utility (PCE subsidy)

		FY 13 BUDGET (As Amended)	FY 13 ACTUAL
Personal Services:	Salaries		\$ 46,257.00
	Stipends		\$
	Payroll Taxes		\$ 3,146.75
	Workers Compensation		\$
	Retirement / Pension		\$ 9,175.98
	Other:		\$
	Other:		\$
Total Personal Services		\$ 0	\$ 58,579.73
Power Plant Parts & Supplies:	Lube Oil		\$
	Oil / Fuel Filters		\$
	Small Tools		\$
	Other:		\$
	Other:		\$
Total Power Plant Expenses		\$ 0	\$ 0
Repair & Maintenance:	Amortization of Major Overhauls		\$
	Emergency Repairs		\$
	Routine Maintenance		\$
	Outside Project Services		\$
	Insurance		\$
	Other:		\$
	Other:		\$
Total Maintenance Expenses		\$ 0	\$ 0
General & Administrative:	Office Supplies		\$
	Office Rent		\$
	Travel		\$
	Other:		\$
	Other:		\$
Total Administrative		\$ 0	\$ 0
Other Operating Expenses:	Fuel		\$
	Loans		\$
	Transfers		\$
	Other:		\$
	Other:		\$
Total Other Operating Expenses		\$ 0	\$ 0
TOTAL ELECTRIC UTILITY EXPENDITURES		\$ 0	\$ 58,579.73

Enter on line 30 of Financial Summary

DETAILED FY 13 CERTIFIED FINANCIAL STATEMENT

OPERATING EXPENDITURES

GARBAGE & LANDFILL

		FY 13 BUDGET (As Amended)	FY 13 ACTUAL
Personal Services:	Salaries	\$	\$ 4,800.00
	Stipends	\$	\$
	Payroll Taxes	\$	\$ 769.23
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	Total Personal Services	\$ 0	\$ 5,569.23
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	Total Travel	\$ 0	\$ 0
Facility Expenses:	Telephone	\$	\$
	Rent	\$	\$
	Electricity	\$	\$
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Facility Expenses	\$ 0	\$ 0	
Supplies:	Office & Clerical Supplies	\$	\$
	Postage Supplies	\$	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Supplies	\$ 0	\$ 0	
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Equipment	\$ 0	\$ 0	
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual	\$	\$
	Other:	\$	\$
Other:	\$	\$	
Total Other	\$ 0	\$ 0	

TOTAL GARBAGE & LANDFILL EXPENDITURES

\$ 0 \$ 5,569.23

Enter on line 33 of Financial Summary

DETAILED FY 13 CERTIFIED FINANCIAL STATEMENT

OPERATING EXPENDITURES

FIRE

		FY 13 BUDGET (As Amended)	FY 13 ACTUAL
Personal Services:	Salaries	\$	\$
	Stipends	\$	\$
	Payroll Taxes	\$	\$
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Personal Services		\$ 0	\$ 0
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$ 1000.00	\$
	Other:	\$	\$
	Other:	\$	\$
Total Travel		\$ 1000.00	\$ 0
Facility Expenses:	Telephones	\$	\$
	Rent	\$	\$
	Electricity	\$ 1100.00	\$ 130.00
	Water & Sewer	\$	\$
	Fuel Oil	\$ 1200.00	\$
	Repairs / Maintenance (buildings)	\$ 500.00	\$
	Other:	\$	\$
Other:	\$	\$	
Total Facility Expenses		\$ 1800.00	\$ 130.00
Supplies:	Office & Clerical Supplies	\$ 500.00	\$
	Postage Supplies	\$ 700.00	\$
	Copier Supplies	\$	\$
	Other:	\$	\$
	Other:	\$	\$
Total Supplies		\$ 1200.00	\$ 0
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$ 900.00	\$
	Other:	\$	\$
	Other:	\$	\$
Total Equipment		\$ 900.00	\$ 0
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$	\$
	Bank Charges	\$	\$
	Other Contractual:	\$	\$
	Other:	\$	\$
Other:	\$	\$	
Total Other		\$ 0	\$ 0

TOTAL FIRE EXPENDITURES

\$ 4300.00 \$ 130.00

Enter on line 26 of Financial Summary

DETAILED FY 13 CERTIFIED FINANCIAL STATEMENT

OPERATING EXPENDITURES

Bulk Fuel

Department/Service:

FY 13 BUDGET

FY 13 ACTUAL

(As Amended)

Personal Services:	Salaries	\$ 30,000.00	\$ 40,125.76
	Stipends	\$	\$
	Payroll Taxes	\$ 3,000.00	\$ 4,429.10
	Workers Compensation	\$	\$
	Retirement / Pension	\$	\$
	Other:	\$	\$
	Other:	\$	\$
	Total Personal Services		\$ 33,000.00
Travel:	Airfare	\$	\$
	Per Diem	\$	\$
	Training, Workshop & Conference Fees	\$ 1,000.00	\$
	Other:	\$	\$
	Other:	\$	\$
	Total Travel		\$ 1,000.00
Facility Expenses:	Telephone	\$	\$ 1,660.00
	Rent	\$	\$
	Electricity	\$ 1,900.00	\$ 10,644.01
	Water & Sewer	\$	\$
	Fuel Oil	\$	\$
	Repairs / Maintenance (buildings)	\$ 450.00	\$
	Other:	\$ 500.00	\$
	Other:	\$	\$
Total Facility Expenses		\$ 4,000.00	\$ 11,304.01
Supplies:	Office & Clerical Supplies	\$ 700.00	\$
	Postage Supplies	\$ 225.00	\$ 528.00
	Copier Supplies	\$	\$
	Other:	\$ 800.00	\$
	Other:	\$	\$
Total Supplies		\$ 8925.00	\$ 528.00
Equipment:	Equipment	\$	\$
	Vehicle / Equipment Maintenance	\$ 5,000.00	\$
	Other:	\$ 250.00	\$
	Other:	\$	\$
Total Equipment		\$ 5,250.00	\$ 0
Other Operating Expenses:	Interest & Late Charges	\$	\$
	Insurance & Bonding	\$	\$
	Membership Dues & Fees / Subscriptions	\$ 25.00	\$
	Bank Charges	\$ 800.00	\$
	Other Contractual:	\$	\$
	Other: fuel sales	\$ 322,767.00	\$ 292,681.22
	Other:	\$	\$
	Total Other		\$ 323,592.00

TOTAL EXPENDITURES

\$384,250.77; \$ 349,068.91

Enter on Financial Summary

DETAILED FY 13 CERTIFIED FINANCIAL STATEMENT

OPERATING REVENUES

LOCALLY GENERATED

		FY 13 BUDGET (As Amended)	FY 13 ACTUAL	Summary Line Reference
Taxes:	Sales Taxes	\$	\$	
	Sales Tax Penalties & Interest	\$	\$	
	Property Taxes	\$	\$	
	Property Tax Penalties & Interest	\$	\$	
	Hotel/Motel Taxes	\$	\$	
	Hotel Tax Penalties & Interest	\$	\$	
	Motor Vehicle Taxes	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
	Total Taxes	\$ 0	\$ 0	Enter on line 1
Special Assessments:		\$	\$	Enter on line 2
Licenses and Permits:		\$	\$	Enter on line 3
Fines and Penalties:		\$	\$ 0	Enter on line 4
Contracted Services:	AVEC Reimbursement	\$	\$ 416,257.00	
	IHS Health Clinic Lease	\$	\$	
	Airport Maintenance Contract w/State	\$	\$	
	Road Maintenance Contract w/State	\$	\$	
	Jail Contract w/State	\$	\$	
	Other: AVEC labor	\$	\$ 4,564.07	
	Other:	\$	\$	
	Total Contracted Services	\$ 0	\$ 500,821.07	Enter on line 5
Service Charges:	Photocopies	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
	Total Service Charges	\$ 0	\$ 0	Enter on line 6
Enterprises:	Electric Utility: Customer Payments	\$	\$	
	Electric Utility: PCE Subsidy	\$	\$	
	Water / Sewer	\$	\$	
	Washeteria / Sauna	\$	\$	
	Garbage Collection Services	\$	\$	
	Landfill / Dump Fees	\$	\$	
	Fuel Sales	\$	\$ 223,788.00	
	Harbor / Dock Charges	\$	\$	
	Cable TV	\$	\$	
	Bingo / Pull Tab Receipts	\$	\$	
	Mass Transit	\$	\$	
	Phone Utility	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
	Total Enterprise Revenues	\$ 0	\$ 223,788.00	Enter on line 7
Rentals:	Building Rentals	\$	\$	
	Equipment Rentals	\$	\$ 5,087.73	
	Other:	\$	\$	
	Total Rentals	\$ 0	\$ 5,087.73	Enter on line 8

DETAILED FY 13 CERTIFIED FINANCIAL STATEMENT

OPERATING REVENUES

LOCALLY GENERATED

		FY 13 BUDGET (As Amended)	FY 13 ACTUAL	Summary Line Reference
Leases:	Land Leases	\$	\$ 8,031.75	
	Equipment Leases	\$	\$ 6,792.75	
	Other:	\$	\$	
	Total Leases	\$ 0	\$ 14,824.50	Enter on line 9
Sales:	Land Sales	\$	\$	
	Gravel Sales	\$	\$ 94,338.05	
	Pop Sales/Concessions	\$	\$	
	Other:	\$	\$	
Total Sales	\$ 0	\$ 94,338.05	Enter on line 10	
Other Revenues:	Interest Earnings	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
Total Other	\$ 0	\$ 0	Enter on line 11	
TOTAL LOCALLY GENERATED REVENUES		\$ 0	\$ 498,164.20	Enter on line 12

DETAILED FY 13 CERTIFIED FINANCIAL STATEMENT

REVENUES FROM CAPITAL / SPECIAL PROJECTS

OUTSIDE SOURCES

		FY 13 BUDGET (As Amended)	FY 13 ACTUAL	Summary Line Reference
Grants From the State of Alaska: (list projects)	Capital Project Matching FY	\$	\$	
	Capital Project Matching FY	\$	\$	
	Capital Project Matching FY	\$	\$	
	Legislative:	\$	\$	
	Other: <i>Contract Services</i>	\$	\$ 7525.00	
	Other:	\$	\$	
	Other:	\$	\$	
Total State Project Funds		\$ 0	\$ 7525.52	Enter on line 19
Grants From the Federal Gov't: (list projects)	EDA:	\$	\$	
	Denali Commission:	\$	\$	
	CDBG:	\$	\$	
	Mini Grant:	\$	\$	
	IHS:	\$	\$	
	Other:	\$	\$	
	Other:	\$	\$	
Total Federal Project Funds		\$ 0	\$ 0	Enter on line 20
TOTAL REVENUES FROM CAPITAL / SPECIAL PROJECTS		\$ 0	\$ 7525.52	Enter on line 21

FINANCIAL SUMMARY - FY 13 REVENUES

LOCALLY GENERATED REVENUES:

	\$	Line reference
Tax Revenues	\$	1
Special Assessments	\$	2
Licenses & Permits	\$	3
Fines & Penalties	\$	4
Contracted Services	\$ 50082.07	5
Service Charges	\$ 0	6
Enterprise Revenues	\$ 223,788.00	7
Rentals	\$ 5087.73	8
Leases	\$ 14,824.50	9
Sales	\$ 94,338.05	10
Other Local Revenues	\$	11
Total Locally Generated Revenues	\$ 388,120.35	12 Subtotal

OUTSIDE REVENUE SOURCES:

State of Alaska Shared Revenues	\$ 151,021.00	13
State Operating Grants	\$ 0	14
Federal Operating Revenues & Grants	\$ 28,749.00	15
Other Outside Revenues	\$ 0	16
Total Outside Revenues	\$ 179,770.00	17 Subtotal

TOTAL FY 13 OPERATING REVENUES	\$ 714,132.07	18 Total
---------------------------------------	----------------------	-----------------

CAPITAL / SPECIAL PROJECT REVENUE SOURCES:

State-Funded Capital/Special Projects	\$ 7525.52	19
Federal Capital/Special Projects	\$ 0	20
Total Revenues for Capital / Special Projects	\$ 7525.52	21 Subtotal

TOTAL ALL FY 13 REVENUES	\$ 714,132.07	22 Total
---------------------------------	----------------------	-----------------

Prior-Year Cash Balance \$ _____

TOTAL CASH AVAILABLE FY 13	\$ 714,132.07	Total
-----------------------------------	----------------------	--------------

FINANCIAL SUMMARY - FY 13 EXPENDITURES

		Line reference
Administration and Finance	\$ 131,891.00	23
Council	\$ 327,866.43	24
Planning and Zoning	\$	
Police	\$ 130.00	25
Fire	\$ 4,300.00	26
Ambulance	\$	
Other Public Safety	\$	
Streets and Roads	\$ 47,953.62	27
Airport	\$	28
Harbor and Dock	\$	29
Electric Utility	\$ 58,579.73	30
Water and Sewer	\$	31
Washeteria	\$	32
Garbage and Landfill	\$ 5,569.23	33
Fuel Sales	\$	
Cable TV	\$	
Bingo and Pull Tabs	\$	
Mass Transit	\$	
Phone Utility	\$	
Other Enterprise: Bulk fuel	\$ 349,068.09	
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 13 OPERATING EXPENDITURES	\$ 630,278.10	35 Total
---	----------------------	-----------------

CAPITAL / SPECIAL PROJECT EXPENDITURES:

State-Funded Capital/Special Projects	\$	36
Federal Capital/Special Projects	\$	37
Total Capital / Special Projects Expenditures	\$ 0	Subtotal

TOTAL ALL FY 13 EXPENDITURES	\$ 630,278.10	Total
-------------------------------------	----------------------	--------------