

CITY OF SAND POINT COUNCIL MEETING



Tuesday, September 13, 2022

Workshop : 2:00 pm

Meeting: 7:00 pm

CALL TO ORDER

ROLL CALL

APPROVAL OF AGENDA

CITY OF SAND POINT

(Packet will be available on website September 9, 2022) www.sandpointak.com



MAYOR

Mayor James Smith - Office Exp. 2023

COUNCIL MEMBERS

| | |
|-------------------|--------------------|
| Danny Cumberlidge | Seat A - Exp. 2022 |
| Allan Starnes | Seat B - Exp. 2023 |
| Shirley Brown | Seat C - Exp. 2022 |
| Jack Foster Jr. | Seat D - Exp. 2023 |
| Marita Gundersen | Seat E - Exp. 2024 |
| Arlene Gundersen | Seat F - Exp. 2024 |

SAND POINT CITY COUNCIL MEETING AGENDA CITY CHAMBERS

Regular Meeting

September 13, 2022 7:00 pm

There will be a workshop at 2:00 pm.

**CALL TO ORDER
ROLL CALL
APPROVAL OF AGENDA**

CONSENT AGENDA:

1. Minutes: Minutes of Regular Meeting August 9, 2022

REPORTS:

1. Finance Officer
2. Administrator
3. Police Chief
4. EMS Director
5. Fire Chief
6. Public Works Director
7. Water / Sewer Supervisor
8. Harbor Master

HEARINGS, ORDINANCES AND RESOLUTIONS:

1. Resolution 22-04: Appointing Election Judges

OLD BUSINESS:

NEW BUSINESS:

1. City Hall Repair Bid
2. FY21 Audit
3. Personnel Policies and Procedures Manual
4. Cost of Living Adjustment

PUBLIC COMMENTS

EXECUTIVE SESSION: City Clerk

COUNCIL COMMENTS

ADJOURNMENT

Note: Due to concerns about the COVID-19 virus and to follow best practices in order to prevent the spread of the virus, the meeting will also be held telephonically. Please call 1-800-315-6338 and use the passcode 26961 followed by the # key.

CONSENT AGENDA

CALL TO ORDER:

The regular meeting of the Sand Point City Council was held Tuesday, August 9, 2022 in the City Chambers and telephonically. Mayor James Smith called the meeting to order at 7:02 p.m.

ROLL CALL:

| | | |
|-------------------|--------|------------------------------------|
| James Smith | Mayor | Present |
| Danny Cumberlidge | Seat A | Present |
| Allan Starnes | Seat B | Present |
| Shirley Brown | Seat C | Present |
| Jack Foster Jr. | Seat D | Present – Telephonically @ 7:08 pm |
| Marita Gundersen | Seat E | Present |
| Arlene Gundersen | Seat F | Present |

A quorum was established.

Staff in attendance:

- Jordan Keeler, Administrator
- Jade Gundersen, Interim City Clerk
- Carmen Holmberg, EMS Director -Telephonically
- Robert Gadotti, Fire Chief
- Julius Karlsen, Public Works Director
- Dylan Jacobsen, Water & Sewer Supervisor

APPROVAL OF AGENDA:

Mayor James Smith requested a motion to approve the agenda.

MOTION: Council Member Shirley Brown made a motion to approve the agenda.

SECOND: Council Member Marita Gundersen seconded the motion.

VOTE: Motion passed unanimously.

CONSENT AGENDA:

Mayor James Smith requested a motion to approve the consent agenda with corrections.

MOTION: Council Member Arlene Gundersen made a motion to approve the Regular Meeting Minutes of July 20, 2022 with corrections.

SECOND: Council Member Shirley Brown seconded the motion.

VOTE: Motion passed unanimously.

REPORTS:

Finance Officer – Kurtis Gundersen

No report.

Administrator – Jordan Keeler

Administrator Jordan Keeler added to his written report that he extended the RFP an additional week for the Building Repair Bids because interested parties asked for more time. He will be meeting with the new principal tomorrow at 1:00 pm to discuss part-time student employees for various departments.

Police Chief – David Anderson

The report was included in the packet.

EMS Director– Carmen Holmberg

EMS Director Carmen Holmberg reported that Rescue 1 had 16 calls, 7 tone out, and 9 medivacs, and we are working on filling the relief EMS position.

Fire Chief – Robert Gaddotti

The Fire Department had 0 calls for the month of July and they conducted routine fire house and equipment maintenance.

Public Works Director – Julius Karlsen

Public Works Director, Julius Karlsen, reported that they graded the Harbor and City Dock Road, fueled all city buildings, hauled 2 vehicles from Peter Pan property, filled sinkhole by reservoir, and swept roads. They performed housekeeping at shop, put gravel and graded side roads, serviced Police Interceptor, and pumped oil for shop heaters. In addition, they ordered parts for Honda Ridgeline, brake parts for harbor F-150, and safety equipment for shop and first aid kits for shop, harbor, and water plant. They also helped harbor deploy oil boom to contain small fuel spill at footbridge

Water & Sewer Supervisor – Dylan Jacobsen

Water and Sewer Supervisor, Dylan Jacobsen, reported that he had a meeting over the phone with Jordan, the Mayor and Trident reps regarding their potential upcoming water service connection. The contractors, Alaska Geothermal, for the lift station project arrived here on the 1st. He added that he completed monthly reports and water samples, weed whacked around the school pump house area and some dumpsters around town, and helped pick up some appliances left by dumpsters and in the harbors no dumping zone. He used maintenance kits on our chlorine analyzer and cleaned turbidimeters and flow meters and cleaned up around the water plant.

Harbor Master – Allen Kuchenoff Jr.

Harbor Master Allen Kuchenoff's report was included in the packet.

HEARINGS, ORDINANCES, AND RESOLUTIONS: None

OLD BUSINESS: None.

NEW BUSINESS:

1. Boat Impoundment and Sale

Administrator Jordan Keeler explained the purpose and the process to impound boats and put them up for sale.

MOTION: Council Member Arlene Gundersen made a motion to give direction to staff to move forward with the boat impoundment and sale.

SECOND: Council Member Shirley Brown seconded the motion.

VOTE: Motion passed unanimously.

2. Trident Water Connection Discussion

The council had a discussion at the workshop and more information is needed to proceed. No action taken.

Council Member Marita Gundersen thanked Dylan Jacobsen and the two Trident Representatives for the information they provided.

PUBLIC COMMENTS:

Edee Jacobsen commented about how the harbor parking lots should not be used for storage for the derelict vehicles and are taking up parking space for the fishermen and asked what could be done.

Dick Jacobsen commented on the derelict boat issue and how difficult it was for someone purchasing a boat to get the documentation of the vessel and suggested that the City come up with a process to help speed that up.

COUNCIL COMMENTS:

Council Member Arlene Gundersen asked Administrator Jordan Keeler if they were considering a Student Representative again. He added that he'd ask the principal the following day.

Arlene also asked about the Incinerator Grant the City applied for in the past and if they can apply again. Jordan stated that they can apply again, but it is not open yet.

Council Member Shirley Brown thanked the department heads for their reports and keeping them up to date.

ADJOURNMENT:

MOTION: Council Member Arlene Gundersen made a motion to adjourn.

SECOND: Council Member Shirley Brown seconded the motion.

The meeting adjourned at 7:26 p.m.

James Smith Sr., Mayor

ATTEST:

City Clerk

REPORTS

FINANCE OFFICER

**City of Sand Point
Raw Fish Tax Revenue**

| | <u>FY18</u> | <u>FY19</u> | <u>FY20</u> | <u>FY21</u> | <u>FY22</u> | <u>FY23</u> |
|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| July | 142,500.10 | 83,040.24 | 81,992.40 | 51,221.78 | 113,532.23 | 75,441.44 |
| August | 139,542.35 | 48,290.30 | 88,100.71 | 27,115.98 | 138,608.76 | |
| September | 37,427.07 | 49,496.61 | 65,893.27 | 24,635.83 | 50,718.35 | |
| October | 32,201.69 | 46,261.99 | 51,476.42 | 18,438.92 | 54,051.75 | |
| November | 10,083.69 | 4,963.48 | 3,495.99 | 1,111.79 | 1,794.82 | |
| December | 515.28 | 74.67 | | | 480.71 | |
| January | 3,836.52 | 12,558.77 | | 2,616.57 | 19,887.44 | |
| February | 27,529.30 | 24,948.95 | | 37,744.95 | 0.38 | |
| March | 45,022.21 | 82,916.26 | 13,306.96 | 38,681.59 | 524.88 | |
| April | 58,469.24 | 13,561.22 | 13,500.37 | 30,237.38 | 51,631.27 | |
| May | 24,240.36 | 8,025.95 | 8,261.04 | 15,943.63 | 23,111.00 | |
| June | 58,431.26 | 89,711.60 | 16,659.69 | 121,562.18 | 72,778.80 | |
| Total | 579,799.07 | 463,850.04 | 342,686.85 | 369,310.60 | 527,120.39 | 75,441.44 |

Sales Tax Revenue

| | <u>FY18</u> | <u>FY19</u> | <u>FY20</u> | <u>FY21</u> | <u>FY22</u> | <u>FY23</u> |
|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| July | 79,691.25 | 92,628.52 | 88,102.92 | 61,022.60 | 70,786.04 | 89,695.85 |
| August | 77,015.98 | 65,979.46 | 102,628.84 | 62,489.92 | 74,541.89 | |
| September | 66,935.45 | 71,697.10 | 86,603.67 | 65,441.59 | 102,222.37 | |
| October | 34,186.58 | 58,219.29 | 75,277.68 | 50,576.22 | 71,318.24 | |
| November | 49,870.42 | 46,835.09 | 42,723.86 | 35,912.73 | 51,328.38 | |
| December | 31,235.26 | 39,642.29 | 50,112.63 | 44,715.17 | 83,784.18 | |
| January | 39,387.33 | 44,528.74 | 34,118.45 | 39,231.36 | 47,846.93 | |
| February | 45,302.69 | 41,619.24 | 35,316.83 | 49,311.31 | 50,102.23 | |
| March | 81,890.02 | 75,803.84 | 48,712.31 | 67,978.55 | 65,376.73 | |
| April | 45,633.53 | 49,639.45 | 33,711.29 | 47,933.84 | 45,696.71 | |
| May | 46,470.55 | 61,719.51 | 47,729.27 | 47,260.30 | 52,776.83 | |
| June | 81,316.23 | 93,332.26 | 71,991.16 | 82,115.58 | 102,952.69 | |
| Total | 678,935.29 | 741,644.79 | 717,028.91 | 653,989.17 | 818,733.22 | 89,695.85 |

CITY OF SAND POINT
***Expenditure Guideline-No Enc Sum©**

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Current Period: JULY 22-23

| | 22-23 YTD Budget | 22-23 YTD Amt | JULY MTD Amt | 22-23 YTD Balance | % of YTD |
|--------------------------------------------|-----------------------|---------------------|---------------------|-----------------------|---------------|
| GENERAL FUND | | | | | |
| LEGISLATIVE | \$100,100.00 | \$3,422.19 | \$3,422.19 | \$96,677.81 | 3.42% |
| ADMINISTRATION | \$1,057,102.41 | \$75,612.37 | \$75,612.37 | \$981,490.04 | 7.15% |
| PARKS AND RECREATION | \$13,000.00 | \$2,194.77 | \$2,194.77 | \$10,805.23 | 16.88% |
| PUBLIC SAFETY | \$778,214.00 | \$51,290.02 | \$51,290.02 | \$726,923.98 | 6.59% |
| PUBLIC WORKS | \$476,625.00 | \$16,176.89 | \$16,176.89 | \$460,448.11 | 3.39% |
| FACILITIES | \$281,323.00 | \$26,149.29 | \$26,149.29 | \$255,173.71 | 9.30% |
| Total GENERAL FUND | \$2,706,364.41 | \$174,845.53 | \$174,845.53 | \$2,531,518.88 | 6.46% |
| BINGO FUND | | | | | |
| ADMINISTRATION | \$388,688.00 | \$19,399.95 | \$19,399.95 | \$369,288.05 | 4.99% |
| Total BINGO FUND | \$388,688.00 | \$19,399.95 | \$19,399.95 | \$369,288.05 | 4.99% |
| SILVER SALMON DERBY | | | | | |
| FIRE | \$27,274.00 | \$0.00 | \$0.00 | \$27,274.00 | 0.00% |
| Total SILVER SALMON DERBY | \$27,274.00 | \$0.00 | \$0.00 | \$27,274.00 | 0.00% |
| CLINIC OPERATIONS/MAINTENANCE | | | | | |
| ADMINISTRATION | \$62,412.00 | \$0.00 | \$0.00 | \$62,412.00 | 0.00% |
| Total CLINIC OPERATIONS/MAINTENANCE | \$62,412.00 | \$0.00 | \$0.00 | \$62,412.00 | 0.00% |
| ROCK CRUSHER ENTERPRISE FUND | | | | | |
| PUBLIC WORKS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Total ROCK CRUSHER ENTERPRISE FUND | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| WATER/SEWER OPERATIONS | | | | | |
| WATER/SEWER | \$250,500.00 | \$10,903.78 | \$10,903.78 | \$239,596.22 | 4.35% |
| Total WATER/SEWER OPERATIONS | \$250,500.00 | \$10,903.78 | \$10,903.78 | \$239,596.22 | 4.35% |
| HARBOR/PORT OPERATIONS | | | | | |
| HARBOR | \$410,100.00 | \$51,691.51 | \$51,691.51 | \$358,408.49 | 12.60% |
| Total HARBOR/PORT OPERATIONS | \$410,100.00 | \$51,691.51 | \$51,691.51 | \$358,408.49 | 12.60% |
| SOA DOCK | | | | | |
| HARBOR | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Total SOA DOCK | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| REFUSE COLLECTION | | | | | |
| PUBLIC WORKS | \$143,150.00 | \$5,919.24 | \$5,919.24 | \$137,230.76 | 4.13% |
| Total REFUSE COLLECTION | \$143,150.00 | \$5,919.24 | \$5,919.24 | \$137,230.76 | 4.13% |
| Report Total | \$3,988,488.41 | \$262,760.01 | \$262,760.01 | \$3,725,728.40 | 6.59% |

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***Fund Summary -
Budget to Actual©**

JULY 22-23

| | 22-23 YTD Budget | JULY MTD Amount | 22-23 YTD Amount | 22-23 YTD Balance | 22-23 % YTD Budget |
|----------------------------------------------|---------------------|--------------------|---------------------|----------------------|--------------------------|
| FUND 01 GENERAL FUND | | | | | |
| Revenue | \$2,581,651.51 | \$259,935.11 | \$259,935.11 | \$2,321,716.40 | 10.07% |
| Expenditure | \$2,706,364.41 | \$174,845.53 | \$174,845.53 | \$2,531,518.88 | 6.46% |
| | | \$85,089.58 | \$85,089.58 | | |
| FUND 02 BINGO FUND | | | | | |
| Revenue | \$390,000.00 | \$20,294.00 | \$20,294.00 | \$369,706.00 | 5.20% |
| Expenditure | \$388,688.00 | \$19,399.95 | \$19,399.95 | \$369,288.05 | 4.99% |
| | | \$894.05 | \$894.05 | | |
| FUND 03 SILVER SALMON DERBY | | | | | |
| Revenue | \$40,075.00 | \$0.00 | \$0.00 | \$40,075.00 | 0.00% |
| Expenditure | \$27,274.00 | \$0.00 | \$0.00 | \$27,274.00 | 0.00% |
| | | \$0.00 | \$0.00 | | |
| FUND 09 ARPA LOCAL GOVT LOST REV | | | | | |
| Revenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | | \$0.00 | \$0.00 | | |
| FUND 10 CLINIC OPERATIONS/MAINTENANCE | | | | | |
| Revenue | \$307,410.00 | \$0.00 | \$0.00 | \$307,410.00 | 0.00% |
| Expenditure | \$62,412.00 | \$0.00 | \$0.00 | \$62,412.00 | 0.00% |
| | | \$0.00 | \$0.00 | | |
| FUND 61 WATER/SEWER OPERATIONS | | | | | |
| Revenue | \$261,450.00 | \$19,370.85 | \$19,370.85 | \$242,079.15 | 7.41% |
| Expenditure | \$250,500.00 | \$10,903.78 | \$10,903.78 | \$239,596.22 | 4.35% |
| | | \$8,467.07 | \$8,467.07 | | |
| FUND 62 HARBOR/PORT OPERATIONS | | | | | |
| Revenue | \$770,268.00 | \$27,294.77 | \$27,294.77 | \$742,973.23 | 3.54% |
| Expenditure | \$410,100.00 | \$51,691.51 | \$51,691.51 | \$358,408.49 | 12.60% |
| | | -\$24,396.74 | -\$24,396.74 | | |
| FUND 63 SOA DOCK | | | | | |
| Revenue | \$35,000.00 | \$0.00 | \$0.00 | \$35,000.00 | 0.00% |
| Expenditure | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | | \$0.00 | \$0.00 | | |
| FUND 65 REFUSE COLLECTION | | | | | |
| Revenue | \$147,000.00 | \$13,810.94 | \$13,810.94 | \$133,189.06 | 9.40% |
| Expenditure | \$143,150.00 | \$5,919.24 | \$5,919.24 | \$137,230.76 | 4.13% |
| | | \$7,891.70 | \$7,891.70 | | |
| Report Total | | \$77,945.66 | \$77,945.66 | | |

CITY OF SAND POINT
***Revenue Guideline-Alt Code©**

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Current Period: JULY 22-23

| | | 22-23 | 22-23 | JULY | 22-23 | % of |
|---------------------------------|----------------------------------|-----------------------|---------------------|---------------------|-----------------------|---------------|
| | | YTD Budget | YTD Amt | MTD Amt | YTD Balance | YTD |
| GENERAL FUND | | | | | | |
| Active | R 01-002 GENERAL FUND/WELLS F | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 01-200 CAPITAL GAIN / LOSS | \$0.00 | \$26,595.91 | \$26,595.91 | -\$26,595.91 | 0.00% |
| Active | R 01-201 INTEREST INCOME | \$8,000.00 | \$3,875.50 | \$3,875.50 | \$4,124.50 | 48.44% |
| Active | R 01-202 FINES AND PENALTIES | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | 0.00% |
| Active | R 01-203 OTHER REVENUE | \$2,500.00 | \$400.00 | \$400.00 | \$2,100.00 | 16.00% |
| Active | R 01-205 4% SALES TAX | \$650,000.00 | \$98,213.40 | \$98,213.40 | \$551,786.60 | 15.11% |
| Active | R 01-208 CARES INTEREST | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 01-213 RAW FISH TAX | \$500,000.00 | \$72,778.80 | \$72,778.80 | \$427,221.20 | 14.56% |
| Active | R 01-214 FINE-LATE SALES TAX | \$250.00 | \$0.00 | \$0.00 | \$250.00 | 0.00% |
| Active | R 01-217 7% B & B Tax | \$7,500.00 | \$1,290.51 | \$1,290.51 | \$6,209.49 | 17.21% |
| Active | R 01-225 PAYMENT IN LIEU OF TAX | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 01-230 DONATIONS | \$76,668.51 | \$0.00 | \$0.00 | \$76,668.51 | 0.00% |
| Active | R 01-232 FIRE MISC REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 01-233 BUSINESS LIC. FEE | \$2,000.00 | \$275.00 | \$275.00 | \$1,725.00 | 13.75% |
| Active | R 01-234 SB 46 PERS RELIEF | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 01-238 ANCHORAGE OFFICE | \$40,000.00 | \$40,000.00 | \$40,000.00 | \$0.00 | 100.00% |
| Active | R 01-250 STATE REVENUE SHARIN | \$73,072.00 | \$0.00 | \$0.00 | \$73,072.00 | 0.00% |
| Active | R 01-256 REVENUE--STATE OF ALA | \$158,350.00 | \$0.00 | \$0.00 | \$158,350.00 | 0.00% |
| Active | R 01-257 REVENUE--FEDERAL GOV | \$256,841.00 | \$0.00 | \$0.00 | \$256,841.00 | 0.00% |
| Active | R 01-258 REVENUE--ALEUTIANS EA | \$404,470.00 | \$0.00 | \$0.00 | \$404,470.00 | 0.00% |
| Active | R 01-260 STATE LIQUOR SHARE TA | \$2,500.00 | \$0.00 | \$0.00 | \$2,500.00 | 0.00% |
| Active | R 01-265 SOA DOCCEDED SHARED FI | \$35,000.00 | \$0.00 | \$0.00 | \$35,000.00 | 0.00% |
| Active | R 01-266 SOA DOR FISH BUS SHAR | \$158,000.00 | \$0.00 | \$0.00 | \$158,000.00 | 0.00% |
| Active | R 01-285 EQUIPMENT RENTAL | \$35,000.00 | \$0.00 | \$0.00 | \$35,000.00 | 0.00% |
| Active | R 01-290 AK HIDTA PROGRAM | \$15,000.00 | \$0.00 | \$0.00 | \$15,000.00 | 0.00% |
| Active | R 01-291 BUILDING RENTALS | \$110,000.00 | \$16,505.99 | \$16,505.99 | \$93,494.01 | 15.01% |
| Active | R 01-293 LIBRARY GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 01-296 PD FORFEITURES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 01-297 POLICE MISC REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 01-298 EMS MISC REVENUE | \$45,000.00 | \$0.00 | \$0.00 | \$45,000.00 | 0.00% |
| | Total | <u>\$2,581,651.51</u> | <u>\$259,935.11</u> | <u>\$259,935.11</u> | <u>\$2,321,716.40</u> | <u>10.07%</u> |
| | Total GENERAL FUND | \$2,581,651.51 | \$259,935.11 | \$259,935.11 | \$2,321,716.40 | 10.07% |
| BINGO FUND | | | | | | |
| Active | R 02-294 BINGO REVENUE | \$15,000.00 | \$2,241.00 | \$2,241.00 | \$12,759.00 | 14.94% |
| Active | R 02-295 PULL TAB REVENUE | \$375,000.00 | \$18,053.00 | \$18,053.00 | \$356,947.00 | 4.81% |
| | Total | <u>\$390,000.00</u> | <u>\$20,294.00</u> | <u>\$20,294.00</u> | <u>\$369,706.00</u> | <u>5.20%</u> |
| | Total BINGO FUND | \$390,000.00 | \$20,294.00 | \$20,294.00 | \$369,706.00 | 5.20% |
| SILVER SALMON DERBY | | | | | | |
| Active | R 03-230 DONATIONS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 03-292 SILVER SALMON DERBY | \$40,075.00 | \$0.00 | \$0.00 | \$40,075.00 | 0.00% |
| | Total | <u>\$40,075.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$40,075.00</u> | <u>0.00%</u> |
| | Total SILVER SALMON DERBY | \$40,075.00 | \$0.00 | \$0.00 | \$40,075.00 | 0.00% |
| ARPA LOCAL GOVT LOST REV | | | | | | |
| Active | R 09-256 REVENUE--STATE OF ALA | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 09-257 REVENUE--FEDERAL GOV | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | Total | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>0.00%</u> |

CITY OF SAND POINT
***Revenue Guideline-Alt Code©**

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Current Period: JULY 22-23

| | | 22-23 | 22-23 | JULY | 22-23 | % of |
|--------------------------------------------|--------------------------------|---------------------|--------------------|--------------------|---------------------|--------------|
| | | YTD Budget | YTD Amt | MTD Amt | YTD Balance | YTD |
| Total ARPA LOCAL GOVT LOST REV | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| CLINIC OPERATIONS/MAINTENANCE | | | | | | |
| Active | R 10-257 REVENUE--FEDERAL GOV | \$307,410.00 | \$0.00 | \$0.00 | \$307,410.00 | 0.00% |
| Active | R 10-291 BUILDING RENTALS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Total | | \$307,410.00 | \$0.00 | \$0.00 | \$307,410.00 | 0.00% |
| Total CLINIC OPERATIONS/MAINTENANCE | | \$307,410.00 | \$0.00 | \$0.00 | \$307,410.00 | 0.00% |
| WATER/SEWER OPERATIONS | | | | | | |
| Active | R 61-202 FINES AND PENALTIES | \$1,000.00 | \$25.16 | \$25.16 | \$974.84 | 2.52% |
| Active | R 61-203 OTHER REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 61-206 WATER/SEWER REVENUE | \$225,000.00 | \$19,345.69 | \$19,345.69 | \$205,654.31 | 8.60% |
| Active | R 61-234 SB 46 PERS RELIEF | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 61-235 TRANSFER IN | \$35,450.00 | \$0.00 | \$0.00 | \$35,450.00 | 0.00% |
| Active | R 61-270 ON BEHALF REVENUE PE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Total | | \$261,450.00 | \$19,370.85 | \$19,370.85 | \$242,079.15 | 7.41% |
| Total WATER/SEWER OPERATIONS | | \$261,450.00 | \$19,370.85 | \$19,370.85 | \$242,079.15 | 7.41% |
| HARBOR/PORT OPERATIONS | | | | | | |
| Active | R 62-201 INTEREST INCOME | \$5,500.00 | \$293.82 | \$293.82 | \$5,206.18 | 5.34% |
| Active | R 62-203 OTHER REVENUE | \$5,000.00 | \$0.00 | \$0.00 | \$5,000.00 | 0.00% |
| Active | R 62-210 HARBOR/MOORAGE | \$315,000.00 | \$8,831.14 | \$8,831.14 | \$306,168.86 | 2.80% |
| Active | R 62-211 HARBOR/TRAVELLIFT | \$150,000.00 | \$6,774.80 | \$6,774.80 | \$143,225.20 | 4.52% |
| Active | R 62-212 BOAT HARBOR/RENTS | \$138,268.00 | \$590.70 | \$590.70 | \$137,677.30 | 0.43% |
| Active | R 62-215 HARBOR/WHARFAGE | \$45,000.00 | \$1,793.93 | \$1,793.93 | \$43,206.07 | 3.99% |
| Active | R 62-219 HARBOR ELEC SERVICE F | \$10,000.00 | \$557.01 | \$557.01 | \$9,442.99 | 5.57% |
| Active | R 62-220 HARBOR/ELEC DEPOSIT | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.00% |
| Active | R 62-221 HARBOR/VAN STORAGE | \$20,000.00 | \$0.00 | \$0.00 | \$20,000.00 | 0.00% |
| Active | R 62-222 HARBOR/STALL ELECTRIC | \$40,000.00 | \$2,052.24 | \$2,052.24 | \$37,947.76 | 5.13% |
| Active | R 62-223 HARBOR/ELECTRICITY | \$4,000.00 | \$536.36 | \$536.36 | \$3,463.64 | 13.41% |
| Active | R 62-224 GEARSHED LOCKER RENT | \$15,000.00 | \$0.00 | \$0.00 | \$15,000.00 | 0.00% |
| Active | R 62-234 SB 46 PERS RELIEF | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 62-237 HARBOR STORAGE | \$2,000.00 | \$2,293.17 | \$2,293.17 | -\$293.17 | 114.66% |
| Active | R 62-270 ON BEHALF REVENUE PE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 62-285 EQUIPMENT RENTAL | \$20,000.00 | \$3,571.60 | \$3,571.60 | \$16,428.40 | 17.86% |
| Active | R 62-299 GAIN/LOSS DISPOSITION | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Total | | \$770,268.00 | \$27,294.77 | \$27,294.77 | \$742,973.23 | 3.54% |
| Total HARBOR/PORT OPERATIONS | | \$770,268.00 | \$27,294.77 | \$27,294.77 | \$742,973.23 | 3.54% |
| SOA DOCK | | | | | | |
| Active | R 63-215 HARBOR/WHARFAGE | \$35,000.00 | \$0.00 | \$0.00 | \$35,000.00 | 0.00% |
| Active | R 63-245 CONTRIBUTIONS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Total | | \$35,000.00 | \$0.00 | \$0.00 | \$35,000.00 | 0.00% |
| Total SOA DOCK | | \$35,000.00 | \$0.00 | \$0.00 | \$35,000.00 | 0.00% |
| REFUSE COLLECTION | | | | | | |
| Active | R 65-202 FINES AND PENALTIES | \$1,000.00 | \$17.46 | \$17.46 | \$982.54 | 1.75% |
| Active | R 65-204 REFUSE COLLECTION | \$146,000.00 | \$13,793.48 | \$13,793.48 | \$132,206.52 | 9.45% |
| Active | R 65-234 SB 46 PERS RELIEF | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 65-235 TRANSFER IN | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 65-270 ON BEHALF REVENUE PE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |

CITY OF SAND POINT
***Revenue Guideline-Alt Code©**

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Current Period: JULY 22-23

| | 22-23 YTD Budget | 22-23 YTD Amt | JULY MTD Amt | 22-23 YTD Balance | % of YTD |
|--------------------------------|---------------------|------------------|-----------------|----------------------|-------------|
| Total | \$147,000.00 | \$13,810.94 | \$13,810.94 | \$133,189.06 | 9.40% |
| Total REFUSE COLLECTION | \$147,000.00 | \$13,810.94 | \$13,810.94 | \$133,189.06 | 9.40% |
| Report Total | \$4,532,854.51 | \$340,705.67 | \$340,705.67 | \$4,192,148.84 | 7.52% |

City of Sand Point
Bank Balance

Date

| | Balance | |
|-------------------------------------|--------------|--------------|
| Bank | End of July | Date |
| Key Bank | 3,038,190.50 | 3,050,483.99 |
| Wells Fargo - General | 483,491.12 | 695,402.96 |
| Wells Fargo - Bingo Fund | 154,313.11 | 151,718.77 |
| Wells Fargo - Silver Salmon Fund | 24,371.84 | 23,076.73 |
| Wells Fargo - PD Federal Forfeiture | 593.67 | 593.67 |
| Wells Fargo - PD State Forfeiture | 6,666.61 | 6,666.61 |
| Charles Schwab | 619,614.97 | 592,546.00 |

CITY OF SAND POINT
***Expenditure Guideline-No Enc Sum©**

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Current Period: JUNE 21-22

| | 21-22 YTD Budget | 21-22 YTD Amt | JUNE MTD Amt | 21-22 YTD Balance | % of YTD |
|--------------------------------------------|-----------------------|-----------------------|---------------------|----------------------|----------------|
| GENERAL FUND | | | | | |
| LEGISLATIVE | \$100,000.00 | \$87,036.35 | \$8,422.19 | \$12,963.65 | 87.04% |
| ADMINISTRATION | \$1,057,882.41 | \$1,283,821.28 | \$244,271.32 | -\$225,938.87 | 121.36% |
| PARKS AND RECREATION | \$13,000.00 | \$10,108.56 | \$1,930.49 | \$2,891.44 | 77.76% |
| PUBLIC SAFETY | \$634,200.00 | \$668,867.02 | \$48,055.87 | -\$34,667.02 | 105.47% |
| PUBLIC WORKS | \$495,500.00 | \$439,370.98 | \$62,482.75 | \$56,129.02 | 88.67% |
| FACILITIES | \$279,623.00 | \$218,039.42 | \$22,332.65 | \$61,583.58 | 77.98% |
| Total GENERAL FUND | <u>\$2,580,205.41</u> | <u>\$2,707,243.61</u> | <u>\$387,495.27</u> | <u>-\$127,038.20</u> | <u>104.92%</u> |
| BINGO FUND | | | | | |
| ADMINISTRATION | \$373,588.00 | \$474,821.31 | \$63,995.98 | -\$101,233.31 | 127.10% |
| Total BINGO FUND | <u>\$373,588.00</u> | <u>\$474,821.31</u> | <u>\$63,995.98</u> | <u>-\$101,233.31</u> | <u>127.10%</u> |
| SILVER SALMON DERBY | | | | | |
| FIRE | \$37,500.00 | \$38,589.69 | \$1,155.55 | -\$1,089.69 | 102.91% |
| Total SILVER SALMON DERBY | <u>\$37,500.00</u> | <u>\$38,589.69</u> | <u>\$1,155.55</u> | <u>-\$1,089.69</u> | <u>102.91%</u> |
| CLINIC OPERATIONS/MAINTENANCE | | | | | |
| ADMINISTRATION | \$62,412.00 | \$0.00 | \$0.00 | \$62,412.00 | 0.00% |
| Total CLINIC OPERATIONS/MAINTENANCE | <u>\$62,412.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$62,412.00</u> | <u>0.00%</u> |
| ROCK CRUSHER ENTERPRISE FUND | | | | | |
| PUBLIC WORKS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Total ROCK CRUSHER ENTERPRISE FUND | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>0.00%</u> |
| WATER/SEWER OPERATIONS | | | | | |
| WATER/SEWER | \$261,950.00 | \$161,002.61 | \$19,337.70 | \$100,947.39 | 61.46% |
| Total WATER/SEWER OPERATIONS | <u>\$261,950.00</u> | <u>\$161,002.61</u> | <u>\$19,337.70</u> | <u>\$100,947.39</u> | <u>61.46%</u> |
| HARBOR/PORT OPERATIONS | | | | | |
| HARBOR | \$411,300.00 | \$885,301.08 | \$40,432.24 | -\$474,001.08 | 215.24% |
| Total HARBOR/PORT OPERATIONS | <u>\$411,300.00</u> | <u>\$885,301.08</u> | <u>\$40,432.24</u> | <u>-\$474,001.08</u> | <u>215.24%</u> |
| SOA DOCK | | | | | |
| HARBOR | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Total SOA DOCK | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>0.00%</u> |
| REFUSE COLLECTION | | | | | |
| PUBLIC WORKS | \$151,500.00 | \$150,577.46 | \$14,831.41 | \$922.54 | 99.39% |
| Total REFUSE COLLECTION | <u>\$151,500.00</u> | <u>\$150,577.46</u> | <u>\$14,831.41</u> | <u>\$922.54</u> | <u>99.39%</u> |
| Report Total | <u>\$3,878,455.41</u> | <u>\$4,417,535.76</u> | <u>\$527,248.15</u> | <u>-\$539,080.35</u> | <u>113.90%</u> |

CITY OF SAND POINT

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***Fund Summary -
Budget to Actual©**

JUNE 21-22

| | 21-22 YTD Budget | JUNE MTD Amount | 21-22 YTD Amount | 21-22 YTD Balance | 21-22 % YTD Budget |
|----------------------------------------------|---------------------|--------------------|---------------------|----------------------|--------------------------|
| FUND 01 GENERAL FUND | | | | | |
| Revenue | \$2,133,510.51 | \$57,191.95 | \$2,101,307.33 | \$32,203.18 | 98.49% |
| Expenditure | \$2,580,205.41 | \$387,495.27 | \$2,707,243.61 | -\$127,038.20 | 104.92% |
| | | -\$330,303.32 | -\$605,936.28 | | |
| FUND 02 BINGO FUND | | | | | |
| Revenue | \$365,000.00 | \$53,100.50 | \$488,441.00 | -\$123,441.00 | 133.82% |
| Expenditure | \$373,588.00 | \$63,995.98 | \$474,821.31 | -\$101,233.31 | 127.10% |
| | | -\$10,895.48 | \$13,619.69 | | |
| FUND 03 SILVER SALMON DERBY | | | | | |
| Revenue | \$40,075.00 | \$0.00 | \$41,557.26 | -\$1,482.26 | 103.70% |
| Expenditure | \$37,500.00 | \$1,155.55 | \$38,589.69 | -\$1,089.69 | 102.91% |
| | | -\$1,155.55 | \$2,967.57 | | |
| FUND 09 ARPA LOCAL GOVT LOST REV | | | | | |
| Revenue | \$0.00 | \$0.00 | \$404,469.68 | -\$404,469.68 | 0.00% |
| | | \$0.00 | \$404,469.68 | | |
| FUND 10 CLINIC OPERATIONS/MAINTENANCE | | | | | |
| Revenue | \$307,410.00 | \$248,795.28 | \$248,795.28 | \$58,614.72 | 80.93% |
| Expenditure | \$62,412.00 | \$0.00 | \$0.00 | \$62,412.00 | 0.00% |
| | | \$248,795.28 | \$248,795.28 | | |
| FUND 61 WATER/SEWER OPERATIONS | | | | | |
| Revenue | \$261,950.00 | \$22,945.01 | \$248,543.36 | \$13,406.64 | 94.88% |
| Expenditure | \$261,950.00 | \$19,337.70 | \$161,002.61 | \$100,947.39 | 61.46% |
| | | \$3,607.31 | \$87,540.75 | | |
| FUND 62 HARBOR/PORT OPERATIONS | | | | | |
| Revenue | \$769,768.00 | \$55,357.63 | \$631,810.56 | \$137,957.44 | 82.08% |
| Expenditure | \$411,300.00 | \$40,432.24 | \$885,301.08 | -\$474,001.08 | 215.24% |
| | | \$14,925.39 | -\$253,490.52 | | |
| FUND 63 SOA DOCK | | | | | |
| Revenue | \$35,000.00 | \$0.00 | \$0.00 | \$35,000.00 | 0.00% |
| Expenditure | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | | \$0.00 | \$0.00 | | |
| FUND 65 REFUSE COLLECTION | | | | | |
| Revenue | \$156,701.60 | \$17,608.39 | \$165,038.16 | -\$8,336.56 | 105.32% |
| Expenditure | \$151,500.00 | \$14,831.41 | \$150,577.46 | \$922.54 | 99.39% |
| | | \$2,776.98 | \$14,460.70 | | |
| Report Total | | -\$72,249.39 | -\$87,573.13 | | |

CITY OF SAND POINT
***Revenue Guideline-Alt Code©**

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Current Period: JUNE 21-22

| | | 21-22 | 21-22 | JUNE | 21-22 | % of |
|---------------------------------|---------------------------------------|-----------------------|-----------------------|--------------------|----------------------|----------------|
| | | YTD Budget | YTD Amt | MTD Amt | YTD Balance | YTD |
| GENERAL FUND | | | | | | |
| Active | R 01-002 GENERAL FUND/WELLS F | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 01-200 CAPITAL GAIN / LOSS | \$0.00 | -\$79,163.25 | (\$34,464.76) | \$79,163.25 | 0.00% |
| Active | R 01-201 INTEREST INCOME | \$8,000.00 | \$19,363.77 | \$3,602.67 | -\$11,363.77 | 242.05% |
| Active | R 01-202 FINES AND PENALTIES | \$1,500.00 | \$843.87 | \$2.98 | \$656.13 | 56.26% |
| Active | R 01-203 OTHER REVENUE | \$2,500.00 | \$190,401.28 | \$25.00 | -\$187,901.28 | 7616.05% |
| Active | R 01-205 4% SALES TAX | \$600,000.00 | \$790,443.85 | \$53,381.33 | -\$190,443.85 | 131.74% |
| Active | R 01-208 CARES INTEREST | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 01-213 RAW FISH TAX | \$525,000.00 | \$577,920.96 | \$23,111.00 | -\$52,920.96 | 110.08% |
| Active | R 01-214 FINE-LATE SALES TAX | \$250.00 | \$650.44 | \$0.00 | -\$400.44 | 260.18% |
| Active | R 01-217 7% B & B Tax | \$3,000.00 | \$8,361.88 | \$627.89 | -\$5,361.88 | 278.73% |
| Active | R 01-225 PAYMENT IN LIEU OF TAX | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 01-230 DONATIONS | \$76,668.51 | \$1,000.00 | \$0.00 | \$75,668.51 | 1.30% |
| Active | R 01-232 FIRE MISC REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 01-233 BUSINESS LIC. FEE | \$4,000.00 | \$1,725.00 | \$0.00 | \$2,275.00 | 43.13% |
| Active | R 01-234 SB 46 PERS RELIEF | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 01-238 ANCHORAGE OFFICE | \$15,000.00 | \$30,000.00 | \$0.00 | -\$15,000.00 | 200.00% |
| Active | R 01-250 STATE REVENUE SHARIN | \$87,901.00 | \$78,785.45 | \$0.00 | \$9,115.55 | 89.63% |
| Active | R 01-256 REVENUE--STATE OF ALA | \$158,350.00 | \$128,420.68 | \$0.00 | \$29,929.32 | 81.10% |
| Active | R 01-257 REVENUE--FEDERAL GOV | \$256,841.00 | \$437.27 | \$0.00 | \$256,403.73 | 0.17% |
| Active | R 01-260 STATE LIQUOR SHARE TA | \$2,500.00 | \$0.00 | \$0.00 | \$2,500.00 | 0.00% |
| Active | R 01-265 SOA DOCCED SHARED FI | \$28,000.00 | \$34,328.64 | \$0.00 | -\$6,328.64 | 122.60% |
| Active | R 01-266 SOA DOR FISH BUS SHAR | \$158,000.00 | \$158,350.66 | \$0.00 | -\$350.66 | 100.22% |
| Active | R 01-285 EQUIPMENT RENTAL | \$35,000.00 | \$34,989.97 | \$49.19 | \$10.03 | 99.97% |
| Active | R 01-290 AK HIDTA PROGRAM | \$9,000.00 | \$7,842.23 | \$0.00 | \$1,157.77 | 87.14% |
| Active | R 01-291 BUILDING RENTALS | \$110,000.00 | \$106,946.49 | \$9,766.65 | \$3,053.51 | 97.22% |
| Active | R 01-293 LIBRARY GRANT | \$7,000.00 | -\$7,000.00 | \$0.00 | \$14,000.00 | -100.00% |
| Active | R 01-296 PD FORFEITURES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 01-297 POLICE MISC REVENUE | \$0.00 | \$800.00 | \$0.00 | -\$800.00 | 0.00% |
| Active | R 01-298 EMS MISC REVENUE | \$45,000.00 | \$15,858.14 | \$1,090.00 | \$29,141.86 | 35.24% |
| | Total | <u>\$2,133,510.51</u> | <u>\$2,101,307.33</u> | <u>\$57,191.95</u> | <u>\$32,203.18</u> | <u>98.49%</u> |
| | Total GENERAL FUND | \$2,133,510.51 | \$2,101,307.33 | \$57,191.95 | \$32,203.18 | 98.49% |
| BINGO FUND | | | | | | |
| Active | R 02-294 BINGO REVENUE | \$15,000.00 | \$16,519.00 | \$1,191.00 | -\$1,519.00 | 110.13% |
| Active | R 02-295 PULL TAB REVENUE | \$350,000.00 | \$471,922.00 | \$51,909.50 | -\$121,922.00 | 134.83% |
| | Total | <u>\$365,000.00</u> | <u>\$488,441.00</u> | <u>\$53,100.50</u> | <u>-\$123,441.00</u> | <u>133.82%</u> |
| | Total BINGO FUND | \$365,000.00 | \$488,441.00 | \$53,100.50 | -\$123,441.00 | 133.82% |
| SILVER SALMON DERBY | | | | | | |
| Active | R 03-230 DONATIONS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 03-292 SILVER SALMON DERBY | \$40,075.00 | \$41,557.26 | \$0.00 | -\$1,482.26 | 103.70% |
| | Total | <u>\$40,075.00</u> | <u>\$41,557.26</u> | <u>\$0.00</u> | <u>-\$1,482.26</u> | <u>103.70%</u> |
| | Total SILVER SALMON DERBY | \$40,075.00 | \$41,557.26 | \$0.00 | -\$1,482.26 | 103.70% |
| ARPA LOCAL GOVT LOST REV | | | | | | |
| Active | R 09-256 REVENUE--STATE OF ALA | \$0.00 | \$404,469.68 | \$0.00 | -\$404,469.68 | 0.00% |
| Active | R 09-257 REVENUE--FEDERAL GOV | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | Total | <u>\$0.00</u> | <u>\$404,469.68</u> | <u>\$0.00</u> | <u>-\$404,469.68</u> | <u>0.00%</u> |
| | Total ARPA LOCAL GOVT LOST REV | \$0.00 | \$404,469.68 | \$0.00 | -\$404,469.68 | 0.00% |

CITY OF SAND POINT
***Revenue Guideline-Alt Code©**

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Current Period: JUNE 21-22

| | | 21-22 | 21-22 | JUNE | 21-22 | % of |
|--------------------------------------|--------------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| | | YTD Budget | YTD Amt | MTD Amt | YTD Balance | YTD |
| CLINIC OPERATIONS/MAINTENANCE | | | | | | |
| Active | R 10-257 REVENUE--FEDERAL GOV | \$307,410.00 | \$248,795.28 | \$248,795.28 | \$58,614.72 | 80.93% |
| Active | R 10-291 BUILDING RENTALS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | Total | <u>\$307,410.00</u> | <u>\$248,795.28</u> | <u>\$248,795.28</u> | <u>\$58,614.72</u> | <u>80.93%</u> |
| | Total CLINIC OPERATIONS/MAINTENANCE | \$307,410.00 | \$248,795.28 | \$248,795.28 | \$58,614.72 | 80.93% |
| WATER/SEWER OPERATIONS | | | | | | |
| Active | R 61-202 FINES AND PENALTIES | \$1,500.00 | \$1,081.66 | \$107.92 | \$418.34 | 72.11% |
| Active | R 61-203 OTHER REVENUE | \$0.00 | \$25,000.00 | \$0.00 | -\$25,000.00 | 0.00% |
| Active | R 61-206 WATER/SEWER REVENUE | \$225,000.00 | \$222,461.70 | \$22,837.09 | \$2,538.30 | 98.87% |
| Active | R 61-234 SB 46 PERS RELIEF | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 61-235 TRANSFER IN | \$35,450.00 | \$0.00 | \$0.00 | \$35,450.00 | 0.00% |
| Active | R 61-270 ON BEHALF REVENUE PE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | Total | <u>\$261,950.00</u> | <u>\$248,543.36</u> | <u>\$22,945.01</u> | <u>\$13,406.64</u> | <u>94.88%</u> |
| | Total WATER/SEWER OPERATIONS | \$261,950.00 | \$248,543.36 | \$22,945.01 | \$13,406.64 | 94.88% |
| HARBOR/PORT OPERATIONS | | | | | | |
| Active | R 62-201 INTEREST INCOME | \$5,000.00 | \$6,421.83 | \$49.67 | -\$1,421.83 | 128.44% |
| Active | R 62-203 OTHER REVENUE | \$5,000.00 | \$1,608.01 | \$0.00 | \$3,391.99 | 32.16% |
| Active | R 62-210 HARBOR/MOORAGE | \$315,000.00 | \$252,630.39 | \$11,987.04 | \$62,369.61 | 80.20% |
| Active | R 62-211 HARBOR/TRAVELLIFT | \$150,000.00 | \$105,664.31 | \$14,387.87 | \$44,335.69 | 70.44% |
| Active | R 62-212 BOAT HARBOR/RENTS | \$138,268.00 | \$147,367.28 | \$20,050.84 | -\$9,099.28 | 106.58% |
| Active | R 62-215 HARBOR/WHARFAGE | \$45,000.00 | \$17,116.78 | \$2,064.53 | \$27,883.22 | 38.04% |
| Active | R 62-219 HARBOR ELEC SERVICE F | \$10,000.00 | \$8,495.79 | \$989.97 | \$1,504.21 | 84.96% |
| Active | R 62-220 HARBOR/ELEC DEPOSIT | \$500.00 | \$446.21 | \$100.00 | \$53.79 | 89.24% |
| Active | R 62-221 HARBOR/VAN STORAGE | \$20,000.00 | \$19,744.25 | \$0.00 | \$255.75 | 98.72% |
| Active | R 62-222 HARBOR/STALL ELECTRIC | \$40,000.00 | \$36,431.06 | \$3,158.21 | \$3,568.94 | 91.08% |
| Active | R 62-223 HARBOR/ELECTRICITY | \$4,000.00 | \$3,728.04 | \$342.60 | \$271.96 | 93.20% |
| Active | R 62-224 GEARSHED LOCKER RENT | \$15,000.00 | \$14,304.62 | \$0.00 | \$695.38 | 95.36% |
| Active | R 62-234 SB 46 PERS RELIEF | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 62-237 HARBOR STORAGE | \$2,000.00 | \$80.00 | \$0.00 | \$1,920.00 | 4.00% |
| Active | R 62-270 ON BEHALF REVENUE PE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 62-285 EQUIPMENT RENTAL | \$20,000.00 | \$17,771.99 | \$2,226.90 | \$2,228.01 | 88.86% |
| Active | R 62-299 GAIN/LOSS DISPOSITION | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | Total | <u>\$769,768.00</u> | <u>\$631,810.56</u> | <u>\$55,357.63</u> | <u>\$137,957.44</u> | <u>82.08%</u> |
| | Total HARBOR/PORT OPERATIONS | \$769,768.00 | \$631,810.56 | \$55,357.63 | \$137,957.44 | 82.08% |
| SOA DOCK | | | | | | |
| Active | R 63-215 HARBOR/WHARFAGE | \$35,000.00 | \$0.00 | \$0.00 | \$35,000.00 | 0.00% |
| Active | R 63-245 CONTRIBUTIONS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | Total | <u>\$35,000.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$35,000.00</u> | <u>0.00%</u> |
| | Total SOA DOCK | \$35,000.00 | \$0.00 | \$0.00 | \$35,000.00 | 0.00% |
| REFUSE COLLECTION | | | | | | |
| Active | R 65-202 FINES AND PENALTIES | \$1,500.00 | \$582.45 | \$69.77 | \$917.55 | 38.83% |
| Active | R 65-204 REFUSE COLLECTION | \$146,000.00 | \$164,455.71 | \$17,538.62 | -\$18,455.71 | 112.64% |
| Active | R 65-234 SB 46 PERS RELIEF | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Active | R 65-235 TRANSFER IN | \$9,201.60 | \$0.00 | \$0.00 | \$9,201.60 | 0.00% |
| Active | R 65-270 ON BEHALF REVENUE PE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| | Total | <u>\$156,701.60</u> | <u>\$165,038.16</u> | <u>\$17,608.39</u> | <u>-\$8,336.56</u> | <u>105.32%</u> |

CITY OF SAND POINT
***Revenue Guideline-Alt Code©**

Current Period: JUNE 21-22

| | 21-22 YTD Budget | 21-22 YTD Amt | JUNE MTD Amt | 21-22 YTD Balance | % of YTD |
|--------------------------------|---------------------|------------------|-----------------|----------------------|-------------|
| Total REFUSE COLLECTION | \$156,701.60 | \$165,038.16 | \$17,608.39 | -\$8,336.56 | 105.32% |
| Report Total | \$4,069,415.11 | \$4,329,962.63 | \$454,998.76 | -\$260,547.52 | 106.40% |

City of Sand Point
Bank Balance

Date

Balance

Date

Bank

End of June

| | |
|-------------------------------------|--------------|
| Key Bank | 3,039,473.41 |
| Wells Fargo - General | 517,780.83 |
| Wells Fargo - Bingo Fund | 149,894.50 |
| Wells Fargo - Silver Salmon Fund | 24,442.25 |
| Wells Fargo - PD Federal Forfeiture | 593.67 |
| Wells Fargo - PD State Forfeiture | 6,666.61 |
| Charles Schwab | 586,953.62 |

ADMINISTRATOR

TO: Mayor Smith
City Council Members

FROM: Jordan Keeler
City Administrator

DATE: September 3, 2022

SUBJ: Monthly Report for September 2022



Here is a summary of items since our August 9th meeting:

- Communicated with legal regarding outstanding issues and a possible trial date for next spring.
- Took care of some last-minute audit requirements. BDO, the auditing firm, is quoting us a \$12,000/%12 increase for next year's audit. If council wishes, I can re-bid it, but this seems to be the norm in the accounting world.
- Started working on FY 2022 CDBG grant application for a new incinerator. However, if council has other projects that fall under CDBG eligibility, then that is worth a discussion.
- Closed out the AML/JIA claim for Mr. Kapp.
- Tracked down most preliminary ownership records for the derelict boats in the harbor and was able to confirm the ownership of some boats with the State. I will work with staff this upcoming week to continue this task for boats with more opaque records.
- Continue to look for outside funding sources to address municipal needs.

POLICE CHIEF



David E Anderson
CHIEF OF POLICE

SAND POINT DEPARTMENT of PUBLIC SAFETY

Post Office Box 423
Sand Point, Alaska 99661
EMAIL: sppd@arctic.net



TEL: (907)383-3700
FAX:(907)383-5496

MEMORANDUM

To: Honorable Jim Smith, Mayor, City of Sand Point
Mr. Jordan Keeler, City Administrator, City of Sand Point
Mr. Danny Cumberland, City Councilperson, City of Sand Point
Mr. Allan Starnes, City Councilperson, City of Sand Point
Ms. Shirley Brown, City Councilperson, City of Sand Point
Mr. Jack Foster Jr. City Councilperson, City of Sand Point
Ms. Marita Gundersen, City Councilperson, City of Sand Point
Ms. Arlene Gundersen, City Councilperson, City of Sand Point

From: Cathy Adams, Administrative Assistant

Date: September 13, 2022

Ref: Police department's Monthly Report for August

Police Department

- Dave Anderson, Chief of Police
- John Young, Police Officer
- Tyler Fryberger, Police Officer
- Richard Lowery, Police Officer

Administrative Assistant

- Cathy Adams

Dispatcher

- Alfred 'Jesse' Pesterkoff, 911 Dispatcher

Police Activity

August 2022

1 person was jailed

1 Assault

28 calls to 911

10 MOC

4 Ambulance needed

6 Medivac

3 EMS assists

8 public assists

2 noise complaints

2 reckless driving

1 accidental stabbing

1 welfare check

1 trespass

1 domestic violence

Incidents Generated

2 civil issues

1 welfare check

1 fire (flare fired off)

4 disturbances

7 agency assists

1 trespass

1 Reddi report

2 EMS assists

1 theft

2 noise complaints

Note from the Chief

Happy fall everyone, School is back in session, it's getting darker and we have more vehicle and foot traffic in the morning. Currently we have no bus running due to staffing issues so please be extra vigilant when driving, especially in the morning. Please be extra cautious on Red Cove rd. from Kelly Ave up the hill. At

times it can be difficult from both directions to see through the curve, so please, slower speeds give you more time to react to problems.

EMS DIRECTOR

EMS Report August 2022

Rescue 1 received 10 calls – 3 tone outs & 7 medevacs
Two medevacs required an officer on board

ETT Training scheduling for middle of October

- Instructor Pay
- Cost of materials and training equipment
- BLS instructor – working with Jeff Beaven to come over to teach the class
- Working on advertising

EMS equipment-

- Materials for the ambulance, trauma bag for the EMS vehicle
- Portable oxygen tanks need to be replaced

EMS Relief-

- Logan Thompson

BLS-

- Looking for an online course to become an instructor

Thank you to the EMS responders, it's been a busy couple of months.

Carmen Holmberg

EMS Director

PO BOX 249

Sand Point, AK 99661

FIRE CHIEF

Fire Department
August 2022

- One Call to a fire at the dump on August 8, 2022
 - Sprayed 4 trucks of water on it to get it out.
 - Crew Responded: Cassie Gadotti, Allen Kuchenoff Jr., Robert Johansen, Dylan Jacobsen, Brandon Gundersen, and Jack Jaeger.
 - Assisted by Jason Bjornstad.

Rob Gadotti
Fire Chief

PUBLIC WORKS
DIRECTOR

City of Sand Point Public Works Department

Monthly Report August 2022

Shop

- Grade Harbor and City Dock road
- Fueled city buildings
- Sweep roads
- Put gravel on side roads
- Grade side roads
- Swept gear shed for derby prep
- Hauled rock for AK Geothermal
- AK Geothermal installed lift stations at mud bay and jumps
- Assisted harbor with freight boat and ferry
- Fueled harbor travel lifts
- UTI ran fiber optic cable, assisted as needed
- Assisted fire department with landfill fire

Water/Sewer City Council Report

August 2022

Dylan Jacobsen

- Water samples/reports done.
- Cleaned and set up Porta Potty for the Silver Salmon Derby. Pumped it out during the event.
- Set up to switch the sewer connection out for a trailer.
- Used the jetter on Johnson Avenue.
- Used the jetter on the upper loop.
- The work on the 2 new lift stations is coming along, Alaska Geothermal had to leave town to go finish another project while the panels for our lift stations were delayed. They will be back at the end of this month to finish.
- Had an issue with our chlorine analyzer.
- Helped out picking up appliances and heavy items around town/dumpsters.
- Helped out Brandon when he had to work on the skid steer.
- Weed whacked/chopped alders in a few spots.
- Getting signed up to go to ARWA conference in October.

HARBOR MASTER

Robert E. Galovin

Small Boat Harbor Report

August 2022

- Hauled and stored boats for the winter.
- One guy transferred to public works.
- Worked on bills for summer storage.
- Brought oil to public works.
- Did some dump runs.
- It was a one-man operation for two weeks.

Allen Kuchenoff Jr.
Harbormaster

HEARINGS, ORDINANCES AND RESOLUTIONS

City of Sand Point



RESOLUTION 22-04

A RESOLUTION OF THE SAND POINT CITY COUNCIL APPOINTING ELECTION JUDGES FOR THE OCTOBER 4, 2022 GENERAL CITY ELECTION.

WHEREAS, the City of Sand Point's General Election will be held October 4, 2022, and

WHEREAS, the City of Sand Point's Code, Section 4.20.020 requires that the Council appoint three election judges to constitute the election board, and

WHEREAS, the City Clerk has recommended the following names to the Council to serve in this capacity:

| | |
|------------------|-------|
| Mary Ann Krone | Judge |
| Laiv Gundersen | Judge |
| Marcella DeCosta | Judge |

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF SAND POINT;

1. The above list of persons are appointed to serve as election judges in the October 4, 2022 election.
2. They shall serve under the direction of the City Clerk to conduct the election in a proper manner.
3. Should they be unable to fulfill their duties on election day an alternate shall be named by the majority of the election board members present.
4. They shall be compensated at the rate of \$20.00 per hour worked.

PASSED AND APPROVED BY A DULY CONSTITUTED QUORUM OF THE CITY COUNCIL FOR THE CITY OF SAND POINT ON THIS 13th DAY OF SEPTEMBER, 2022.

CITY OF SAND POINT

James Smith, Mayor

ATTEST:

Jade Gundersen, Interim City Clerk

OLD BUSINESS

NEW BUSINESS

Memo

To: Mayor Smith
From: Jordan Keeler, Administrator
cc: City Council
Date: September 7, 2022
Re: City Hall Repair Bid Result

The City issued an RFP for repairs to City Hall with a due date of August 23rd. The bid were noticed in three locations had 40+ entities review the RFP. A single response was submitted and it came in at a bit over \$831,000 to complete the repairs that were identified in the building assessment that was done earlier this summer. As I noted earlier, this is significantly over the amount I had anticipated and a rather steep amount. I have been in contact with the bidder to see what modifications, if any, can be made in order to make the price tag more palatable while obtaining the goals outlined in the building assessment. I should have some lower-cost options by the time we meet on Tuesday.

Memo

To: Mayor Smith
From: Jordan Keeler, Administrator
cc: City Council
Date: September 7, 2022
Re: FY 2021 City of Sand Point Audit

The FY 2021 (July 1, 2020 – June 30, 2021) Audit is attached for your review and comment. We had a very clean audit and single finding that was generated during their review of our controls. We have since submitted a corrective action plan related to a one-time single discrepancy between payroll and a payroll action form. I think the mostly clean audit is a testament to our Finance Officer and Administrative Assistant who had to juggle the usual duties along with the boatload of CARES Act related documentation. Overall, we showed a small increase in our fund balance, although this was mostly through CARES Act funds that helped to offset the very poor raw fish and sales tax collected during that period.

If you have any questions, please let me know and I will do my best to answer or check with BDO.



Report to Those Charged with Governance

CITY OF SAND POINT

Audit Wrap Up:
Year Ended June 30, 2021

IBDO[®]

Report to City Council



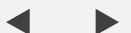
Audit Wrap Up:
Year Ended June 30, 2021

Contents

QUICK ACCESS TO THE FULL REPORT

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| <u>APPENDIX</u> | 19 |

The following communication was prepared as part of our audit, has consequential limitations, and is intended solely for the information and use of those charged with governance (e.g., Board of Directors and Audit Committee) and, if appropriate, management of the Client and is not intended and should not be used by anyone other than these specified parties.



Welcome

September 1, 2022

Honorable Mayor and Members of the City Council

City of Sand Point

Professional standards require us to communicate with you regarding matters related to the audit, that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. On June 29, 2021 we presented an overview of our plan for the audit of the consolidated financial statements including the schedule of expenditures of federal awards of City of Sand Point the City as of and for the year ended June 30, 2021, including a summary of our overall objectives for the audit, and the nature, scope, and timing of the planned audit work.

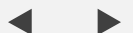
This communication is intended to elaborate on the significant findings from our audit, including our views on the qualitative aspects of the City's accounting practices and policies, management's judgments and estimates, financial statement disclosures, and other required matters.

We are pleased to be of service to the City and look forward to meeting with you on to discuss our audit findings, as well as other matters that may be of interest to you, and to answer any questions you might have.

Respectfully,

BDO USA, LLP

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms.





Executive Summary

Status of Our Audit

We have substantially completed our audit of the consolidated financial statements as of and for the year ended June 30, 2021. Our audit was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. This audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

- ▶ The objective of our audit was to obtain reasonable - not absolute - assurance about whether the consolidated financial statements are free from material misstatements.
- ▶ The scope of the work performed was substantially the same as that described to you in our earlier Audit Planning communications.
- ▶ We have issued an unmodified opinion(s) on the consolidated financial statements and release our report on August 31, 2022.
- ▶ We have issued an unmodified opinion on the City's Single Audit report, including the Schedule of Expenditures of Federal Awards (SEFA).
- ▶ In planning and performing our audit of the SEFA, we considered the City's internal control over compliance with requirements that could have a direct and material effect on its major federal program(s) to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with GAS and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.
- ▶ Our responsibility for other information in documents containing the City's audited consolidated financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform procedures to corroborate such other information. However, in accordance with professional standards, we have read the information included by the City and considered whether such information, or the manner of its presentation, was [is] materially inconsistent with its presentation in the financial statements. Our responsibility also includes calling to management's attention any information that we believe is a material misstatement of fact. We have not identified any material inconsistencies or concluded there are any material misstatements of facts in the other information that management has chosen not to correct.
- ▶ All records and information requested by BDO were freely available for our inspection.
- ▶ Management's cooperation was excellent. We received full access to all information that we requested while performing our audit, and we acknowledge the full cooperation extended to us by all levels of City personnel throughout the course of our work.



Results of the Audit

ACCOUNTING PRACTICES, POLICIES, ESTIMATES

The following summarizes the more significant required communications related to our audit concerning the City's accounting practices, policies, and estimates:

The City's significant accounting practices and policies are those included in Note 1 to the financial statements. These accounting practices and policies are appropriate, comply with generally accepted accounting principles and industry practice, were consistently applied, and are adequately described within Note 1 to the financial statements.

- ▶ A summary of recently issued accounting pronouncements is included in Note 15 to the City's financial statements.
- ▶ There were no changes in significant accounting policies and practices during FY21.

Significant estimates are those that require management's most difficult, subjective, or complex judgments, often as a result of the need to make estimates about the effects of matters that are inherently uncertain. The City's significant accounting estimates, including a description of management's processes and significant assumptions used in development of the estimates, are disclosed in Note 1 of the financial statements.

Significant Accounting Estimates

Allowance for Uncollectible Accounts

Pension and Other Postemployment Benefits

- ▶ Management did not make any significant changes to the processes or significant assumptions used to develop the significant accounting estimates in FY21.

Results of the Audit

QUALITY OF THE CITY'S FINANCIAL REPORTING

A discussion was held regarding the quality of the City's financial reporting, which included:



Results of the Audit

CORRECTED AND UNCORRECTED MISSTATEMENTS

There were corrected misstatements that we brought to the attention of management. Please refer to the attached representation letter for corrected misstatements.

There were no uncorrected misstatements, other than those that were clearly trivial, related to accounts and/or disclosures that we presented to management.





Internal Control Over Financial Reporting

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion(s) on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

We are required to communicate, in writing, to those charged with governance all material weaknesses and significant deficiencies that have been identified in the City's internal control over financial reporting. The definitions of control deficiency, significant deficiency and material weakness follow:

| Category | Definition |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Control Deficiency | A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. |
| Significant Deficiency | A deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. |
| Material Weakness | A deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. |

Internal Control Over Financial Reporting

In conjunction with our audit, we noted the following:

► The following significant deficiency was identified:

| Significant Deficiency | Comments |
|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Finding 2021-001 - Activities Allowed and Unallowed, Allowable Costs | We noted payroll expenditures recorded in the general ledger that were paid at a rate not consistent with signed and approved payrates on file. Costs paid in excess of approved rates are not allowable in accordance with program requirements. |



Additional Required Communications

Other Required Communications

Following is a summary of other required items, along with specific discussion points as they pertain to the City:

| Requirement | Discussion Point |
|---------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Significant changes to planned audit strategy or significant risks initially identified | There were no significant changes to the planned audit strategy or significant risks initially identified and previously communicated to those charged with governance as part of our Audit Planning communications. |
| Obtain information from those charged with governance relevant to the audit | There were no matters noted relevant to the audit, including, but not limited to: violations or possible violations of laws or regulations; risks of material misstatement, including fraud risks; or tips or complaints regarding the City's financial reporting that we were made aware of as a result of our inquiry of those charged with governance. |
| If applicable, nature and extent of specialized skills or knowledge needed related to significant risks | There were no specialized skills or knowledge needed, outside of the core engagement team, to perform the planned audit procedures or evaluate audit results related to significant risks. |

Other Required Communications

Following is a summary of other required items, along with specific discussion points as they pertain to the City:

| Requirement | Discussion Point |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Consultations with other accountants | We are not aware of any consultations about accounting or auditing matters between management and other independent public accountants. Nor are we aware of opinions obtained by management from other independent public accountants on the application of generally accepted accounting principles. |
| Significant findings and issues arising during the audit in connection with the City's related parties | We have evaluated whether the identified related party relationships and transactions have been appropriately identified, accounted for, and disclosed and whether the effects of the related party relationships and transactions, based on the audit evidence obtained, prevent the financial statements from achieving fair presentation. |
| Significant findings or issues arising during the audit that were discussed, or were the subject of correspondence, with management | There were no significant findings or issues arising during the audit that were discussed, or were the subject of correspondence, with management |

Other Required Communications

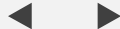
Following is a summary of other required items, along with specific discussion points as they pertain to the City:

| Requirement | Discussion Point |
|-------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Disagreements with management | There were no disagreements with management about matters, whether or not satisfactorily resolved, that individually or in aggregate could be significant to the City's financial statements or to our auditor's report. |
| Significant difficulties encountered during the audit | There were no significant difficulties encountered during the audit. |
| Matters that are difficult or contentious for which the auditor consulted outside the engagement team | There were no difficult or contentious matters that we consulted with others outside the engagement team that we reasonably determined to be relevant to those charged with governance regarding their oversight of the financial reporting process. |

Other Required Communications

Following is a summary of other required items, along with specific discussion points as they pertain to the City:

| Requirement | Discussion Point |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| If applicable, other matters significant to the oversight of the City's financial reporting process, including complaints or concerns regarding accounting or auditing matters | There are no other matters that we consider significant to the oversight of the City's financial reporting process that have not been previously communicated. |



Independence

Our engagement letter to you dated June 29, 2021 describes our responsibilities in accordance with professional standards and certain regulatory authorities and *Government Auditing Standards* with regard to independence and the performance of our services. This letter also stipulates the responsibilities of the City with respect to independence as agreed to by the City. Please refer to that letter for further information.





Appendix



City of Sand Point, Alaska

August 31, 2022

BDO USA, LLP
3601 C Street Suite 600
Anchorage, AK 99503

Ladies and gentlemen:

We are providing this letter in connection with your audit of the financial statements of City of Sand Point (the City), which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the preparation and fair presentation in the financial statements of financial position, changes in net position, and cash flows in conformity with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material.

Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of the date of this representation letter, as entered on the first page, the following representations made to you during your audit:

- (1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 29, 2021, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.

- (2) We have fulfilled our responsibility, as set out in the terms of the aforementioned audit engagement letter, for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- (3) The financial statements include all properly classified funds and other financial information of the primary government and all component units required to be included in the financial reporting entity by accounting principles generally accepted in the United States of America. All funds required to be presented as major funds are identified and presented as such.
- (4) We have made available to you:
 - (a) All financial records, and related data and federal and state awards (including amendments, if any, and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities), including the names of all related parties and all relationships and transactions with related parties, as agreed upon in the terms of the aforementioned audit engagement letter.
 - (b) All additional information that you have requested from us for the purpose of the audit.
 - (c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - (d) Minutes of the meetings of the City that were held from July 1, 2020 to the date of this letter, or summaries of actions of recent meetings for which minutes have not yet been prepared.
- (5) There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.
- (6) There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements, schedule of state financial assistance (SSFA) or schedule of expenditures of federal awards (SEFA). The financial statement misstatements relating to accounts and disclosures identified and discussed with in the course of the audit, as listed in the attached "schedule of corrected misstatements", have been corrected. We have evaluated the propriety of the corrected misstatements based on a review of both the applicable authoritative literature and the underlying supporting evidence from our files and confirm our responsibility for the decision to correct them.
- (7) You have identified and discussed with us in the course of the audit the deficiencies in our internal control over financial reporting listed immediately below.

| |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Control Deficiencies Other Than Material Weaknesses or Significant Deficiencies |
| Segregation of Duties - It was noted during IT walkthrough procedures that the Finance Officer has the ability to both initiate and post their own journal entries. |
| Noncompliance and Significant Deficiency in Internal Controls over Compliance |

2021-001 We identified payroll expenditures recorded in the general ledger that were paid at a rate not consistent with signed and approved payrates on file. Costs in excess of approved rates are not allowable in accordance with program requirements.

- (8) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud or noncompliance. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud or noncompliance. We have no knowledge of any:
- (a) Fraud or suspected fraud involving management or involving employees who have significant roles in internal control, whether or not perceived to have a material effect on the financial statements.
 - (b) Fraud or suspected fraud involving others where the fraud could have a material effect on the financial statements.
 - (c) Allegations of fraud or suspected fraud affecting the City received in communications from employees, former employees, regulatory agencies, law firms, predecessor accounting firms, or others.
 - (d) Instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse, whose effects should be considered when preparing the financial statements.
- (9) We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity
- (10) The following, where applicable and material, have been properly recorded or disclosed in the financial statements:
- (a) The identity of all related parties and all related party relationships and transactions of which we are aware, including revenues, expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - (b) Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.
 - (c) Guarantees, whether written or oral, under which the City is contingently liable.
 - (d) Significant estimates and material concentrations known to management that are required to be disclosed in accordance with accounting principles generally accepted in the United States of America. In that regard, all accounting estimates that could be material to the financial statements, including key factors and significant assumptions underlying those estimates, have been identified, and we believe the estimates are reasonable in the circumstances. The methods, significant assumptions, and the data used in making the accounting estimates and the related disclosures are appropriate to achieve recognition, measurement, and disclosure that is in accordance with accounting principles generally accepted in the United States of America.

(e) The effects of all known actual or possible litigation, claims, and other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America, including:

- Pending or anticipated tax refunds, other potential or pending claims, lawsuits by or against any branch of government or others;
- Written or oral guarantees, endorsements, or unused letters of credit;
- Unusual guarantees; or
- Labor claims or negotiations.

Accounting principles generally accepted in the United States of America require loss contingencies to be accrued if it is probable an asset has been impaired or a liability incurred at the statement of financial position date and the amount of loss can be reasonably estimated. Such contingencies must be disclosed, but may not be accrued, if the loss is reasonably possible (but not probable) or the loss is probable but the amount of loss cannot be reasonably estimated.

(f) Commitments, such as:

- Major capital asset purchase agreements;
- More-than-one-year employment arrangements or contracts with suppliers or customers, or one-year-or-longer term leases;
- Deferred compensation, bonuses, pensions plans, or severance pay; or
- Pending sale or merger of all or a portion of the business or of an interest therein or acquisition of all or a portion of the business, assets or securities of another entity;

(g) Joint ventures or other participations, the detailed transactions of which are not carried on our books.

(11) There are no:

(a) Violations or possible violations of budget ordinances, laws or regulations and provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects could be material to the financial statements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.

- (b) Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
 - (c) Side agreements or other arrangements (either written or oral) that have not been disclosed to you.
 - (d) Restrictions of net position that were not properly authorized and approved, or reclassifications of net position that have not been properly reflected in the financial statements.
- (12) Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the statement of financial position date and have been appropriately reduced to their estimated net realizable value.
- (13) The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- (14) We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position is properly recognized under the policy.
- (15) We have complied with all aspects of contractual agreements, including debt covenants, that would have a material effect on the financial statements in the event of noncompliance (except as follows:). We have also complied with the SEC disclosure rules for reporting annual financial information and material events to repositories in accordance with SEC Rule N.240, 15c2-12.
- (16) No discussions have taken place with your firm's personnel regarding employment with the City.
- (17) We are responsible for compliance with laws, regulations and provisions of contracts and grant agreements applicable to us and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts.
- (18) Components of net position (net investment in capital assets, restricted and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- (19) Revenues are appropriately classified in the statement of activities within program revenues, contributions, and general revenues. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- (20) In regards to the Net Pension and OPEB Liability, services performed by you, we have: (1) assumed all management responsibilities, (2) designated an individual, Kurtis Gundersen, Finance Director, with suitable skill, knowledge, or experience to oversee the services, (3) evaluated the adequacy and results of the services performed, and (4) accepted responsibility for the results of the services.
- (21) In regards to the preparation and submission of the required SF-SAC Data Collection Form, services performed by you, we have: (1) assumed all management responsibilities, (2)

designated an individual, Kurtis Gundersen, Finance Director, with suitable skill, knowledge, or experience to oversee the services, (3) evaluated the adequacy and results of the services performed, and (4) accepted responsibility for the results of the services.

(22) In regard to the Net Pension and OPEB Liability:

(a) We agree with the findings of specialists in evaluating the applicable assertions, and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and the underlying accounting records. We did not give or cause any instructions to be given to the specialist with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have an impact on the independence or objectivity of the specialists.

(b) We believe that the actuarial assumption and methods used to measure pension and postemployment liabilities and costs for the financial accounting disclosure purposes are appropriate in the circumstance.

(23) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America and we believe it is fairly presented. The methods of measurement and presentation of the supplementary information have not changed from the prior period and we have disclosed to you any significant assumptions underlying the measurement and presentation of the supplementary information.

(24) Required supplementary information is measured and presented in accordance with prescribed guidelines.

(25) With respect to federal award programs:

(a) We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to the preparation of the schedule of expenditures of federal awards (SEFA).

(b) We have, in accordance with the Uniform Guidance, identified and disclosed to you in the schedule of expenditures of federal awards (SEFA), expenditures made during the audit period for all government programs and related activities provided by federal agencies in the form of federal awards, grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

(c) We acknowledge our responsibility for the preparation of the SEFA and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.

(d) We have notified you of federal awards and funding increments that were received for awards received before December 26, 2014, and differentiated those awards from awards

received on or after December 26, 2014, and subject to the audit requirements of the Uniform Guidance.

- (e) We will include the auditor's report on the SEFA in any document that contains the SEFA and that indicates you have reported on such information.
- (f) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA, and the auditor's report thereon.
- (g) We are responsible for understanding and complying with, and have complied with in all material respects, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions considered to have a direct and material effect on each federal program.
- (h) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal and state statutes, regulations, and the terms and conditions that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended. Also, subsequent to the date of the auditor's report as of which compliance was audited, no changes have occurred in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies and material weaknesses in internal control over compliance as reported in the schedule of findings and questioned costs.
- (i) We have made available to you all federal award contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relating to each major federal program and related activities that have taken place with federal agencies or pass-through entities.
- (j) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- (k) We have complied, in all material respects, with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material requirements of federal awards, including the results of other audits or program reviews, or confirmed that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards. We also know of no instances of noncompliance occurring subsequent to the end of the period audited.
- (l) We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

- (m) Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance and the State Audit Guide.
 - (n) We have disclosed to you our interpretations of compliance requirements that are subject to varying interpretations, if any.
 - (o) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
 - (p) We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
 - (q) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared, and are prepared on a basis consistent with the SEFA.
 - (r) The copies of federal program financial reports provided to you are true copies of the reports submitted or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
 - (s) We have charged costs to federal and state awards in accordance with applicable cost principles.
 - (t) We are responsible for, and have accurately completed, the appropriate sections of the Data Collection Form as required by the Uniform Guidance. The final version of the applicable audit reporting package, which includes your signed auditor's reports, that we will submit to the Federal Audit Clearinghouse (FAC) will be identical to the final version of such documents that you provided to us.
 - (u) We have identified and disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, internal or external monitoring, and other studies directly related to the audit objectives of the compliance audit, including findings received and corrective actions taken from the end of the audit period covered by the compliance audit report to the date of the auditor's report.
 - (v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- (26) There have been no known or suspected breaches of sensitive information (e.g., personnel files) caused by cyber-attack or other means, or other cybersecurity incidents, where the breach or other incident could have a material effect on the financial statements (, except as follows:)
- (27) In connection with any electronic presentation of the financial statements and your audit report thereon on our web site, we acknowledge that:
- We are responsible for the preparation, presentation, and content of the financial statements in the electronic format.

- If your audit report is presented on our web site, the full financial statements upon which you reported and to which you appended your signed report will be presented.
 - We will clearly indicate in the electronic presentation on our web site the financial information that is subject to your audit report. We will clearly differentiate any information that may also be presented by us on or in connection with our web site that was contained in the published version of the financial statements and other supplementary information, but which is not part of the audited financial statements or other financial information covered by your audit report.
 - We have assessed the security over financial statement information and the audit report presented on our web site, and are satisfied that procedures in place are adequate to ensure the integrity of the information provided. We understand the risk of potential misrepresentation inherent in publishing financial information on our web site through internal failure or external manipulation.
 - If the electronic financial statements are generally made available to the public on our web site, we will include a notification to the reader that such financial statements are presented for convenience and information purposes only, and while reasonable efforts have been made to ensure the integrity of such information, they should not be relied on. A copy of the printed financial statements will be provided on request.
- (28) To the extent our normal procedures and controls related to our financial close or other reporting processes at any of our locations were adversely impacted by the COVID-19 outbreak, we took appropriate actions and safeguards to reasonably ensure the fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America
- (29) Other than as disclosed in Note 14 to the financial statements, no other impacts from the COVID-19 outbreak are necessary to be reflected in those financial statements.
- (30) Disclosures included in the financial statements regarding the relevant significant business, financial, and reporting impacts of the COVID-19 outbreak accurately reflect management's full consideration of such impacts.

To the best of our knowledge and belief, no events, including instances of noncompliance, have occurred subsequent to the statement of financial position date and through the date of this representation letter, as entered on the first page, that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.

Very truly yours,



Jordan Keeler, City Administrator
8.31.2022



Kurtis Gundersen, Finance Officer

CITY OF SAND POINT
Year End: June 30, 2021
Adjusting Journal Entries
Date: 7/1/2020 To 6/30/2021

KRG

| Number | Date | Name | Account No | Reference | Annotation | Debit | Credit |
|--------|-----------|------------------------|-------------------|-----------|------------|------------|-------------|
| AJE 1 | 6/30/2021 | 002 GENERAL FUND/WELLS | 01-000-000-002 01 | PP.02 | | 183,680.00 | |
| AJE 1 | 6/30/2021 | 750 INTEREST EXPENSE | 01-200-000-750 01 | PP.02 | | | -183,680.00 |
| AJE 1 | 6/30/2021 | 002 GENERAL FUND/WELLS | 62-000-000-002 62 | PP.02 | | | -183,680.00 |
| AJE 1 | 6/30/2021 | 150 BONDS OUTSTANDING | 62-000-000-150 62 | PP.02 | | 96,572.89 | |
| AJE 1 | 6/30/2021 | 203 OTHER REVENUE | 62-000-000-203 62 | PP.02 | | | -16,572.89 |
| AJE 1 | 6/30/2021 | INTEREST EXPENSE | 62-600-000-750 62 | PP.02 | | 103,680.00 | |

To move the bond payments made in
the CY from the GF to Fund 62 (Harbor Fund).

| | | | | | | | |
|-------|-----------|----------------------------|-------------------|-------|--|-----------|------------|
| AJE 2 | 6/30/2021 | 150 BONDS OUTSTANDING | 62-000-000-150 62 | PP.05 | | | -25,128.73 |
| AJE 2 | 6/30/2021 | 150 BONDS OUTSTANDING | 62-000-000-150 62 | PP.05 | | 96,867.95 | |
| AJE 2 | 6/30/2021 | Deferred Gain on Refunding | 62-000-000-151 62 | PP.05 | | | -96,867.95 |
| AJE 2 | 6/30/2021 | Debt Issuance Costs | 62-600-000-75X 62 | PP.05 | | 25,128.73 | |

To book the debt refunding
adjustment to true up the outstanding debt and deferred charge after the refunding and
record the debt issuance expense.

| | | | | | | | |
|-------|-----------|------------------------------|-------------------|-------|--|--------------|---------------|
| AJE 3 | 6/30/2021 | 002 GENERAL FUND/WELLS | 59-000-000-002 59 | PP.02 | | | -1,136,957.70 |
| AJE 3 | 6/30/2021 | 150 BONDS OUTSTANDING | 59-000-000-150 59 | PP.02 | | 1,136,957.70 | |
| AJE 3 | 6/30/2021 | 002 GENERAL FUND/WELLS | 62-000-000-002 62 | PP.02 | | 717,837.70 | |
| AJE 3 | 6/30/2021 | CASH - UNSPENT BOND PROCEEDS | 62-000-000-012 62 | PP.02 | | 1,136,957.70 | |
| AJE 3 | 6/30/2021 | CASH - UNSPENT BOND PROCEEDS | 62-000-000-012 62 | PP.02 | | | -717,837.70 |
| AJE 3 | 6/30/2021 | CASH - DEBT SERVICE RESERVE | 62-000-000-013 62 | PP.02 | | 93,850.00 | |
| AJE 3 | 6/30/2021 | 153 BONDS OUTSTANDING | 62-000-000-153 62 | PP.02 | | | -1,136,957.70 |
| AJE 3 | 6/30/2021 | 153 BONDS OUTSTANDING | 62-000-000-153 62 | PP.02 | | | -93,850.00 |
| AJE 3 | 6/30/2021 | 153 BONDS OUTSTANDING | 62-000-000-153 62 | PP.02 | | 11,657.10 | |
| AJE 3 | 6/30/2021 | 520 CONTRACTUAL | 62-600-000-520 62 | PP.02 | | | -30,000.00 |
| AJE 3 | 6/30/2021 | Debt Issuance Costs | 62-600-000-75X 62 | PP.02 | | | -11,657.10 |
| AJE 3 | 6/30/2021 | Debt Issuance Costs | 62-600-000-75X 62 | PP.02 | | 30,000.00 | |

To adjust new debt in the Harbor
Fund.

| | | | | | | | |
|-------|-----------|-------------------------|-------------------|-------|--|-----------|------------|
| AJE 4 | 6/30/2021 | 152 ACCRUED INTERST PAY | 62-000-000-152 62 | PP.02 | | 28,279.19 | |
| AJE 4 | 6/30/2021 | INTEREST EXPENSE | 62-600-000-750 62 | PP.02 | | | -28,279.19 |

To adjust accrued interest as of
YE for the Harbor Fund.

CITY OF SAND POINT


Year End: June 30, 2021

Adjusting Journal Entries

Date: 7/1/2020 To 6/30/2021

| Number | Date | Name | Account No | Reference | Annotation | Debit | Credit |
|--------|-----------|---------------------------|-------------------|-----------|------------|------------|-------------|
| AJE 5 | 6/30/2021 | SB 46 PERS RELIEF | 01-000-000-234 01 | | | | -82,687.00 |
| AJE 5 | 6/30/2021 | 350 FRINGE BENEFITS PAYR | 01-100-000-350 01 | | | 3,053.00 | |
| AJE 5 | 6/30/2021 | 350 FRINGE BENEFITS PAYR | 01-200-000-350 01 | | | 21,222.00 | |
| AJE 5 | 6/30/2021 | 350 FRINGE BENEFITS PAYR | 01-300-010-350 01 | | | 32,770.00 | |
| AJE 5 | 6/30/2021 | 350 FRINGE BENEFITS PAYR | 01-500-000-350 01 | | | 17,853.00 | |
| AJE 5 | 6/30/2021 | 350 FRINGE BENEFITS PAYR | 01-800-000-350 01 | | | 7,789.00 | |
| AJE 5 | 6/30/2021 | 090 DEFERRED OUTFLOW F | 61-000-000-090 61 | | | 22,525.00 | |
| AJE 5 | 6/30/2021 | 091 DEFERRED OUTFLOW F | 61-000-000-091 61 | | | | -706.00 |
| AJE 5 | 6/30/2021 | 092 NET OPEB ASSET | 61-000-000-092 61 | | | 16,951.00 | |
| AJE 5 | 6/30/2021 | 170 DEFERRED INFLOW FOR | 61-000-000-170 61 | | | 9,643.00 | |
| AJE 5 | 6/30/2021 | 171 NET PENSION LIABILITY | 61-000-000-171 61 | | | | -139,651.00 |
| AJE 5 | 6/30/2021 | 172 DEFERRED INFLOW FOR | 61-000-000-172 61 | | | | -7,487.00 |
| AJE 5 | 6/30/2021 | 173 NET OPEB LIABILITY | 61-000-000-173 61 | | | 4,525.00 | |
| AJE 5 | 6/30/2021 | On-Behalf Revenue Pension | 61-000-000-904 61 | | | | -1,098.00 |
| AJE 5 | 6/30/2021 | Pension Expense | 61-000-000-905 61 | | | 10,286.00 | |
| AJE 5 | 6/30/2021 | SB 46 PERS Relief | 61-100-000-235 61 | | | | -10,286.00 |
| AJE 5 | 6/30/2021 | 350 FRINGE BENEFITS PAYR | 61-700-000-350 61 | | | 108,581.00 | |
| AJE 5 | 6/30/2021 | 350 FRINGE BENEFITS PAYR | 61-700-000-350 61 | | | | -13,283.00 |
| AJE 5 | 6/30/2021 | 090 DEFERRED OUTFLOW F | 62-000-000-090 62 | | | | -7,561.00 |
| AJE 5 | 6/30/2021 | 091 DEFERRED OUTFLOW F | 62-000-000-091 62 | | | | -8,633.00 |
| AJE 5 | 6/30/2021 | 092 NET OPEB ASSET | 62-000-000-092 62 | | | 27,822.00 | |
| AJE 5 | 6/30/2021 | 170 DEFERRED INFLOW FOR | 62-000-000-170 62 | | | 36,724.00 | |
| AJE 5 | 6/30/2021 | 171 NET PENSION LIABILITY | 62-000-000-171 62 | | | 84,127.00 | |
| AJE 5 | 6/30/2021 | 172 DEFERRED INFLOW FOR | 62-000-000-172 62 | | | | -7,913.00 |
| AJE 5 | 6/30/2021 | 173 NET OPEB LIABILITY | 62-000-000-173 62 | | | 10,841.00 | |
| AJE 5 | 6/30/2021 | On Behalf Revenue Pension | 62-000-000-904 62 | | | | -1,873.00 |
| AJE 5 | 6/30/2021 | Pension Expense | 62-000-000-905 62 | | | 17,556.00 | |
| AJE 5 | 6/30/2021 | SB 46 PERS Relief | 62-100-000-235 62 | | | | -17,556.00 |
| AJE 5 | 6/30/2021 | 350 FRINGE BENEFITS PAYR | 62-600-000-350 62 | | | | -111,417.00 |
| AJE 5 | 6/30/2021 | 350 FRINGE BENEFITS PAYR | 62-600-000-350 62 | | | | -22,117.00 |
| AJE 5 | 6/30/2021 | 090 DEFERRED OUTFLOW F | 65-000-000-090 65 | | | | -881.00 |
| AJE 5 | 6/30/2021 | 091 DEFERRED OUTFLOW F | 65-000-000-091 65 | | | | -3,524.00 |
| AJE 5 | 6/30/2021 | 092 NET OPEB ASSET | 65-000-000-092 65 | | | 13,065.00 | |
| AJE 5 | 6/30/2021 | 170 DEFERRED INFLOW FOR | 65-000-000-170 65 | | | 12,876.00 | |
| AJE 5 | 6/30/2021 | 171 NET PENSION LIABILITY | 65-000-000-171 65 | | | 11,006.00 | |
| AJE 5 | 6/30/2021 | 172 DEFERRED INFLOW FOR | 65-000-000-172 65 | | | | -4,026.00 |
| AJE 5 | 6/30/2021 | 173 NET OPEB LIABILITY | 65-000-000-173 65 | | | 4,849.00 | |
| AJE 5 | 6/30/2021 | On-Behalf Revenue Pension | 65-000-000-904 65 | | | | -875.00 |
| AJE 5 | 6/30/2021 | Pension Expense | 65-000-000-905 65 | | | 8,197.00 | |
| AJE 5 | 6/30/2021 | SB 46 PERS Relief | 65-100-000-235 65 | | | | -8,197.00 |
| AJE 5 | 6/30/2021 | 350 FRINGE BENEFITS PAYR | 65-500-000-350 65 | | | | -22,126.00 |
| AJE 5 | 6/30/2021 | 350 FRINGE BENEFITS PAYR | 65-500-000-350 65 | | | | -10,364.00 |

to book on behalf revenue/expense
and adjust Pension and OPEB balances



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Memo

To: Mayor Smith
From: Jordan Keeler, Administrator
cc: City Council
Date: September 6, 2022
Re: Personnel Policies and Procedures Manual Review

The City issues a copy of the Personnel Policies and Procedures Manual (PPPM) to all new employees that covers employee and employer obligations in the course of employment. It is a good exercise to review the PPPM on a periodic basis to make sure that Council and Mayor are aware of the contents and it is also a chance to make any needed changes. The last major update, I believe, was the additional of language regarding the legalization of marijuana in the state and the last change allowed for the donation of sick time to colleagues.

One employee has raised the possibility of 2 annual days (or more) of 'medical travel', or something similarly named, that employees could use as travel to Anchorage requires employees to miss a day of work each way. A day of travel each way, however, often turns into two or more days due to weather, flight schedules and coordinating any follow-up appointments. This could be implemented on a 'use it or lose it' basis and would not roll over each year nor could it be cashed out, and this could be limited to employees whose point of hire is Sand Point. I think this would be legal, but this or any other substantive change to the PPPM would get a quick legal review.

PUBLIC COMMENTS

COUNCIL COMMENTS

ADJOURNMENT

FYI