

**Finance Report
Denali Borough
July 2023**

Balance Sheet

	<u>Jul 31, 23</u>	<u>Jul 31, 22</u>
ASSETS		
Current Assets		
Checking/Savings		
1010 · Petty Cash	200.00	200.00
1011 · Landfill Petty Cash	500.00	500.00
1012 · CTS Petty Cash	200.00	200.00
1013 · HTS Petty Cash	200.00	200.00
1031 · FNB General Fund 2005	1,589,882.70	5,767,463.28
1032 · FNB Bus. Interest Sweep 0123	7,356,972.92	218,768.28
1037 · FNB Checking/CARES 9476	0.00	9,856.37
1038 · FNB Perm Inv Fund 5109	11,727.89	11,717.36
1041 · AMLIP-Key Bank		
1046 · Disaster Contingency Fund	138,642.92	140,217.89
1068 · MSMRF	660,988.61	884,856.16
Total 1041 · AMLIP-Key Bank	799,631.53	1,025,074.05
1054 · FNB Land Mgmt Savings 5436	343,232.51	52,748.63
1056 · FNB Land Management Fund 1973	115,009.52	146,986.51
1057 · FNB Land Sales Account 7392	38,722.90	31,499.49
1058 · FNB Land Mgmt Capital Fund 5162	262,513.06	262,040.96
1061 · FNB Solid Waste Fund 1999	255,689.30	130,849.51
1062 · FNB Equipmt Reserve Fund 6289	1,202,928.74	546,623.07
1063 · FNB Solid Waste Savings 6004	83,174.75	13,019.76
1064 · FNB Landfill Closure Fund 4821	142,961.78	246,747.20
1067 · FNB MSMRF 1981	109,126.10	113,020.10
1071 · FNB Parks & Recreation 7037	427,176.35	226,105.08
1075 · FNB Emerg. Resp. Apparatus 2320	206,362.50	213,862.50
1081 · FNB Capital Imprvmnts Fund 4771	432,703.19	439,136.17
Total Checking/Savings	13,378,915.74	9,456,618.32
Accounts Receivable		
1110 · O/A Tax Receivable	81,548.08	499,289.93
1111 · Severance Tax Receivable	82.75	-70.00
1112 · Alcohol Tax Receivable	8,972.78	9,603.71
1200 · Accounts Receivable		
1201 · Solid Waste	56,139.78	75,834.37
1200 · Accounts Receivable - Other	12,227.34	0.00
Total 1200 · Accounts Receivable	68,367.12	75,834.37
1300 · Land Sales Receivable	18,074.09	25,116.32
1301 · Lease Receivable	247,972.36	264,255.50
Total Accounts Receivable	425,017.18	874,029.83
Other Current Assets		
1140 · State & Federal Receivable	111,922.59	131,860.00
1400 · Due From Other Funds	0.00	424,000.00
1499 · Undeposited Funds	477,028.92	130,335.21
Total Other Current Assets	588,951.51	686,195.21
Total Current Assets	14,392,884.43	11,016,843.36
Fixed Assets		
1510 · Solid Waste Landfill	892,968.57	1,564,406.50

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Denali Borough
July 2023**

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1515 · Accumulated Depreciation	-2,339,287.71	-2,202,008.39
1516 · Accumulated Amortization - LM	-12,677.18	-5,969.84
1520 · Solid Waste Equipment	1,102,044.56	1,086,949.56
1525 · Land Enterprise Fund Assets	22,755.47	22,755.47
1530 · Solid Waste Building	709,992.80	709,992.80
1540 · Cantwell Transfer Station	266,115.00	266,115.00
1550 · Healy Transfer Station	676,850.93	0.00
1631 · Building Renovations - Gen Fund	9,110.20	9,110.20
1671 · Equipment - General Fund	133,802.92	133,802.92
1680 · ROU Asset - Office Space	301,172.72	301,172.72
1692 · School Buildings	34,859,738.62	34,859,738.62
1698 · Accumulated Amortization - GF	-86,861.43	-31,195.37
1699 · Accum Deprec Gov't	-15,686,130.95	-15,193,642.66
Total Fixed Assets	20,849,594.52	21,521,227.53
Other Assets		
1935 · First National Bank Alaska		
1935C · SW Equip Reserve CD	0.00	154,859.75
Total 1935 · First National Bank Alaska	0.00	154,859.75
1940 · TVI/ProEquities		
1941 · Bond - GF	1,265,059.07	1,723,170.38
1943 · Accrued Interest - GF	14,594.86	11,578.73
1944 · Market Value Adjust - GF	-35,147.92	-29,771.70
1945 · Cash Money Market - GF	310,650.59	25,300.34
1946 · Landfill Closure Fund CD	249,000.00	249,000.00
1947 · Certificate of Deposit - GF	737,006.77	1,237,000.00
1948 · Treasury Securities - GF	974,747.39	0.00
Total 1940 · TVI/ProEquities	3,515,910.76	3,216,277.75
1950 · PIF-TV/Pro Equities		
1951 · Accrued Interest	9,238.41	7,669.34
1952 · Investment Market Value Adjust	-72,188.00	-58,486.52
1953 · Money Market Funds	19,877.72	64,005.34
1954 · Fixed Income	1,650,290.16	1,672,600.39
1955 · Vanguard Mid-Cap Fund		
Vanguard mid-cap mkt adj	177,635.20	170,782.09
1955 · Vanguard Mid-Cap Fund - Other	411,747.07	471,603.85
Total 1955 · Vanguard Mid-Cap Fund	589,382.27	642,385.94
1956 · Vanguard Small-Cap Fund		
Vanguard small cap mkt adj	144,828.95	125,513.21
1956 · Vanguard Small-Cap Fund - Other	408,917.92	469,005.83
Total 1956 · Vanguard Small-Cap Fund	553,746.87	594,519.04
1958 · Vanguard 500 Index Fund		
1957 · Vanguard 500-Market Value Adjus	745,729.47	722,112.15
1958 · Vanguard 500 Index Fund - Other	237,952.10	315,179.03
Total 1958 · Vanguard 500 Index Fund	983,681.57	1,037,291.18
Total 1950 · PIF-TV/Pro Equities	3,734,029.00	3,959,984.71
1960 · Deferred Outflow-PERS Employer	167,124.01	163,827.72
1961 · Deferred Outflows-OPEB	65,226.77	34,786.63

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Denali Borough
July 2023**

Balance Sheet

	Jul 31, 23	Jul 31, 22
Total Other Assets	7,482,290.54	7,529,736.56
TOTAL ASSETS	42,724,769.49	40,067,807.45
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2010 · Accounts Payable	159,096.64	3,730.05
Total Accounts Payable	159,096.64	3,730.05
Credit Cards		
1096 · FNB Credit Cards		
1097 · Solid Waste FNBCC	1,570.51	19,196.04
1098 · Land Enterprise FNBCC	295.00	478.02
1099 · General Fund FNBCC	1,431.27	-8,751.61
1100 · Cares AcctFNBACC	0.00	4.99
1096 · FNB Credit Cards - Other	0.00	129.77
Total 1096 · FNB Credit Cards	3,296.78	11,057.21
Total Credit Cards	3,296.78	11,057.21
Other Current Liabilities		
2100 · Payroll Liabilities		
2105 · FWT, FICA, Medicare	-310.08	-128.82
2106 · Primerica Payable	132.05	136.05
2107 · SBS Payable	119.95	237.27
2100 · Payroll Liabilities - Other	20.64	20.64
Total 2100 · Payroll Liabilities	-37.44	265.14
2140 · PERS Payable	-82.24	0.00
2340 · Accrued PTO (Formerly Vaca Lve)	94,727.07	81,988.17
2390 · Current - Leased Office Space	63,732.06	62,636.68
2400 · Deferred Revenue	833.10	1,707.02
2420 · Grant Advance	2,536,143.21	0.00
2440 · Due to GF	0.00	424,000.00
Total Other Current Liabilities	2,695,315.76	570,597.01
Total Current Liabilities	2,857,709.18	585,384.27
Long Term Liabilities		
2020 · Est. Liab. for Landfill Closure	1,069,145.84	993,002.63
2030 · PERS Pension Liability-Employer	1,117,901.00	824,111.99
2031 · Deferred Inflows-PERS Employer	0.00	328,637.00
2032 · OPEB Retirement Liability	-456,777.00	-605,564.00
2033 · Deferred Inflows OPEB	43,943.00	331,604.00
2040 · LT Deferred Resources on Lease	247,972.36	264,255.50
2041 · LT Liability - Leased Office	137,902.05	201,370.83
Total Long Term Liabilities	2,160,087.25	2,337,417.95
Total Liabilities	5,017,796.43	2,922,802.22
Equity		
2510 · Invmt in Acct Group - Gen Fund	20,044,739.00	20,044,739.00
2515 · Investment in Acct Group - Land	34,367.00	34,367.00
2520 · Invmt in Acct Group - Landfill	1,442,122.00	1,442,122.00
2740 · Fund Balance		

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Denali Borough
July 2023**

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2650 · Resv for subs exp	6,283,877.00	6,283,877.00
2741 · Permanent Fund	3,343,379.00	3,343,379.00
2742 · School Maintenance	955,204.77	955,204.77
2743 · Capital Projects	400,221.52	400,221.52
2744 · Landfill	229,648.00	229,648.00
2746 · Land	387,474.00	387,474.00
2752 · 2752 Disaster Contingency	140,217.89	140,217.89
Total 2740 · Fund Balance	11,740,022.18	11,740,022.18
2745 · Retained Earnings	4,105,407.06	115,240.59
Net Income	340,315.82	3,768,514.46
Total Equity	37,706,973.06	37,145,005.23
TOTAL LIABILITIES & EQUITY	42,724,769.49	40,067,807.45

**Finance Report
Denali Borough
July 2023**

Governance
Budget vs. Actual

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
INTERGOVERNMENTAL, FEDERAL				
3210 · PILT Act	337,533.00	410,000.00	-72,467.00	82.33%
Total INTERGOVERNMENTAL, FEDERAL	337,533.00	410,000.00	-72,467.00	82.33%
INTERGOVERNMENTAL, STATE				
3310 · Community Assistance (Reven	0.00	347,543.00	-347,543.00	0.0%
3320 · PERS On Behalf Payments	0.00	15,874.00	-15,874.00	0.0%
3330 · Electric/Telephone Co-op Tax	0.00	42,000.00	-42,000.00	0.0%
3350 · LGLRRG	0.00	32,207.00	-32,207.00	0.0%
Total INTERGOVERNMENTAL, STATE	0.00	437,624.00	-437,624.00	0.0%
TAXES				
3110 · Overnight Accommodation Tax	0.00	4,140,000.00	-4,140,000.00	0.0%
3120 · Severance Tax	0.00	50,000.00	-50,000.00	0.0%
3130 · Alcohol Tax	0.00	320,000.00	-320,000.00	0.0%
3140 · Marijuana Tax	0.00	70,000.00	-70,000.00	0.0%
Total TAXES	0.00	4,580,000.00	-4,580,000.00	0.0%
3410 · Interest Income	19,976.33	80,000.00	-60,023.67	24.97%
3910 · Miscellaneous Income	721.71	2,000.00	-1,278.29	36.09%
3920 · Penalties/Interest	0.00	4,580.00	-4,580.00	0.0%
Total Income	358,231.04	5,514,204.00	-5,155,972.96	6.5%
Gross Profit	358,231.04	5,514,204.00	-5,155,972.96	6.5%
Expense				
4001 · Nonstaff Stipends	0.00	20,600.00	-20,600.00	0.0%
4005 · Mayor Salary	5,550.12	103,744.00	-98,193.88	5.35%
4006 · Staff Salaries	22,604.66	416,288.00	-393,683.34	5.43%
4010 · Mayor Benefits	5,388.25	98,839.00	-93,450.75	5.45%
4011 · Staff Benefits	23,146.21	360,825.00	-337,678.79	6.42%
4012 · Nonstaff Benefits	0.00	1,576.00	-1,576.00	0.0%
4014 · Workmen's Compensation	0.00	2,168.00	-2,168.00	0.0%
4021 · Nonstaff Training & Travel	0.00	9,000.00	-9,000.00	0.0%
4022 · Staff Training & Travel	96.99	22,000.00	-21,903.01	0.44%
4023 · Mayor Conferences & Travel	560.85	11,000.00	-10,439.15	5.1%
4030 · Rent	0.00	56,663.00	-56,663.00	0.0%
4031 · Utilities	0.00	15,000.00	-15,000.00	0.0%
4032 · Interest Expense	0.00	3,927.00	-3,927.00	0.0%
4035 · IT Services	167.00	60,000.00	-59,833.00	0.28%
4038 · Janitorial Services	0.00	6,000.00	-6,000.00	0.0%
4040 · Elections	0.00	12,000.00	-12,000.00	0.0%
4050 · Equipment	0.00	20,000.00	-20,000.00	0.0%
4052 · Repairs and Maintenance	0.00	80,000.00	-80,000.00	0.0%
4060 · Supplies	372.78	7,000.00	-6,627.22	5.33%
4061 · Dues/Subscriptions/Advertising	31.98	7,000.00	-6,968.02	0.46%
4062 · Postage	104.40	3,000.00	-2,895.60	3.48%
4064 · Bank Fees	140.06	3,000.00	-2,859.94	4.67%
4070 · Vehicle Insurance	0.00	1,058.00	-1,058.00	0.0%
4071 · Property Insurance	0.00	1,782.00	-1,782.00	0.0%

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Denali Borough
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Governance
Budget vs. Actual

	Jul 23	Budget	\$ Over Budget	% of Budget
4073 · Bonding & Insurance	0.00	20,330.00	-20,330.00	0.0%
4080 · Consultant Fees	0.00	72,000.00	-72,000.00	0.0%
4081 · Attorney Fees	0.00	18,000.00	-18,000.00	0.0%
4082 · Audit Fees	0.00	48,000.00	-48,000.00	0.0%
4083 · Tax Audit Fees	0.00	5,000.00	-5,000.00	0.0%
4300 · Budgetary Reserve	0.00	1,213,230.00	-1,213,230.00	0.0%
4310 · Contingency	0.00	4,000.00	-4,000.00	0.0%
4320 · Hazard Mitigation	0.00	12,000.00	-12,000.00	0.0%
5110 · Public Safety Per Capita				
Cantwell Volunteer Fire Dept	0.00	6,800.00	-6,800.00	0.0%
McKinley Volunteer Fire Dept	0.00	5,542.00	-5,542.00	0.0%
Tri-Valley Volunteer Fire Dept	0.00	36,414.00	-36,414.00	0.0%
Total 5110 · Public Safety Per Capita	0.00	48,756.00	-48,756.00	0.0%
5115 · E911 Dispatch	0.00	23,660.00	-23,660.00	0.0%
5200 · Nonprofit Contributions				
Cantwell Community Library	0.00	7,064.00	-7,064.00	0.0%
Cantwell Volunteer Fire Departm	0.00	32,780.00	-32,780.00	0.0%
Denali Chamber of Commerce	0.00	20,000.00	-20,000.00	0.0%
Denali Emergency Services Assn	0.00	95,000.00	-95,000.00	0.0%
Denali Preschool and Lrning Cnt	0.00	25,000.00	-25,000.00	0.0%
Healy Hockey Association	0.00	25,000.00	-25,000.00	0.0%
Healy Valley Lions Club	0.00	25,000.00	-25,000.00	0.0%
Kobe Farm Community	0.00	8,000.00	-8,000.00	0.0%
McKinley Park Community Club	0.00	19,875.00	-19,875.00	0.0%
McKinley Volunteer Fire Dept	0.00	25,900.00	-25,900.00	0.0%
Neighbor to Neighbor	0.00	15,000.00	-15,000.00	0.0%
Panguingue Creek Homeowners	0.00	12,000.00	-12,000.00	0.0%
Railbelt Mental Health and Addi	0.00	11,500.00	-11,500.00	0.0%
Tri-Valley Community Library	0.00	23,000.00	-23,000.00	0.0%
Tri-Valley Subdivision HOA	0.00	8,000.00	-8,000.00	0.0%
Tri-Valley Volunteer Fire Dept	0.00	228,000.00	-228,000.00	0.0%
Total 5200 · Nonprofit Contributions	0.00	581,119.00	-581,119.00	0.0%
5300 · Revenue Sharing Distribution				
Cantwell Volunteer Fire Departm	0.00	15,789.00	-15,789.00	0.0%
McKinley Volunteer Fire Dept	0.00	15,789.00	-15,789.00	0.0%
Tri-Valley Volunteer Fire Depar	0.00	15,789.00	-15,789.00	0.0%
Total 5300 · Revenue Sharing Distributic	0.00	47,367.00	-47,367.00	0.0%
5310 · Municipal Assistance	0.00	60,000.00	-60,000.00	0.0%
5400 · Community Events	0.00	4,000.00	-4,000.00	0.0%
5500 · Economic Development	24,500.00	49,000.00	-24,500.00	50.0%
6000 · Matching Grants				
Denali Preschool and Learning	0.00	65,000.00	-65,000.00	0.0%
Kobe Farm Community	0.00	10,000.00	-10,000.00	0.0%
Total 6000 · Matching Grants	0.00	75,000.00	-75,000.00	0.0%
7010 · DBSD Mandatory Contribution	0.00	1,056,375.00	-1,056,375.00	0.0%
7020 · DBSD Additional Allowable Cont	0.00	1,640,339.00	-1,640,339.00	0.0%
Total Expense	82,663.30	6,300,646.00	-6,217,982.70	1.31%

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Governance
Budget vs. Actual

	Jul 23	Budget	\$ Over Budget	% of Budget
Net Ordinary Income	275,567.74	-786,442.00	1,062,009.74	-35.04%
Other Income/Expense				
Other Expense				
TRANSFERS OUT				
9170 - To Solid Waste Enterprise Fund	373,000.00	373,000.00	0.00	100.0%
Total TRANSFERS OUT	373,000.00	373,000.00	0.00	100.0%
Total Other Expense	373,000.00	373,000.00	0.00	100.0%
Net Other Income	-373,000.00	-373,000.00	0.00	100.0%
Net Income	-97,432.26	-1,159,442.00	1,062,009.74	8.4%

**Finance Report
Denali Borough
July 2023**

Land Management
Budget vs. Actual

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
INTERGOVERNMENTAL, STATE				
3320 · PERS On Behalf Payments	0.00	1,889.00	-1,889.00	0.0%
Total INTERGOVERNMENTAL, STATE	0.00	1,889.00	-1,889.00	0.0%
3410 · Interest Income	36.48	750.00	-713.52	4.86%
3500 · Land Lease	487.51	17,789.00	-17,301.49	2.74%
3501 · Interest Income - Lease	457.20	6,349.00	-5,891.80	7.2%
3930 · Application Fee	100.00	250.00	-150.00	40.0%
Total Income	1,081.19	27,027.00	-25,945.81	4.0%
Gross Profit	1,081.19	27,027.00	-25,945.81	4.0%
Expense				
4001 · Nonstaff Stipends	0.00	9,000.00	-9,000.00	0.0%
4006 · Staff Salaries	3,515.25	60,931.00	-57,415.75	5.77%
4011 · Staff Benefits	2,373.02	39,572.00	-37,198.98	6.0%
4012 · Nonstaff Benefits	0.00	689.00	-689.00	0.0%
4014 · Workmen's Compensation	0.00	256.00	-256.00	0.0%
4021 · Nonstaff Training & Travel	0.00	4,000.00	-4,000.00	0.0%
4022 · Staff Training & Travel	295.00	7,000.00	-6,705.00	4.21%
4030 · Rent	0.00	6,806.00	-6,806.00	0.0%
4031 · Utilities	0.00	700.00	-700.00	0.0%
4032 · Interest Expense	0.00	428.00	-428.00	0.0%
4035 · IT Services	0.00	13,000.00	-13,000.00	0.0%
4038 · Janitorial Services	0.00	1,000.00	-1,000.00	0.0%
4050 · Equipment	0.00	6,000.00	-6,000.00	0.0%
4052 · Repairs and Maintenance	0.00	3,000.00	-3,000.00	0.0%
4060 · Supplies	0.00	2,000.00	-2,000.00	0.0%
4061 · Dues/Subscriptions/Advertising	0.00	1,500.00	-1,500.00	0.0%
4062 · Postage	0.00	1,000.00	-1,000.00	0.0%
4080 · Consultant Fees	0.00	175,000.00	-175,000.00	0.0%
4081 · Attorney Fees	0.00	15,000.00	-15,000.00	0.0%
4202 · Land Administration	0.00	4,000.00	-4,000.00	0.0%
4205 · Street Addressing	0.00	40,000.00	-40,000.00	0.0%
4310 · Contingency	0.00	1,000.00	-1,000.00	0.0%
Total Expense	6,183.27	391,882.00	-385,698.73	1.58%
Net Ordinary Income	-5,102.08	-364,855.00	359,752.92	1.4%
Net Income	-5,102.08	-364,855.00	359,752.92	1.4%

**Finance Report
Denali Borough
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Solid Waste
Budget vs. Actual

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
INTERGOVERNMENTAL, STATE				
3320 · PERS On Behalf Payments	0.00	8,518.00	-8,518.00	0.0%
Total INTERGOVERNMENTAL, STATE	0.00	8,518.00	-8,518.00	0.0%
3410 · Interest Income	347.92	1,200.00	-852.08	28.99%
3710 · Tipping Fees	9,215.70	515,000.00	-505,784.30	1.79%
3720 · Cover	81.75	1,000.00	-918.25	8.18%
Total Income	9,645.37	525,718.00	-516,072.63	1.84%
Gross Profit	9,645.37	525,718.00	-516,072.63	1.84%
Expense				
4006 · Staff Salaries	18,965.37	292,424.00	-273,458.63	6.49%
4011 · Staff Benefits	9,187.14	208,358.00	-199,170.86	4.41%
4014 · Workmen's Compensation	0.00	16,088.00	-16,088.00	0.0%
4022 · Staff Training & Travel	0.00	6,000.00	-6,000.00	0.0%
4031 · Utilities	0.00	16,000.00	-16,000.00	0.0%
4033 · Heating Fuel	0.00	10,000.00	-10,000.00	0.0%
4035 · IT Services	1,500.00	7,650.00	-6,150.00	19.61%
4050 · Equipment	-375.92	12,000.00	-12,375.92	-3.13%
4051 · Safety Equipment	0.00	3,000.00	-3,000.00	0.0%
4052 · Repairs and Maintenance	0.00	40,000.00	-40,000.00	0.0%
4053 · Equipment Fuel (Diesel)	0.00	28,000.00	-28,000.00	0.0%
4054 · Equipment Fuel (Gas)	0.00	200.00	-200.00	0.0%
4056 · Snow Plowing	0.00	20,000.00	-20,000.00	0.0%
4057 · Tools	70.51	3,000.00	-2,929.49	2.35%
4060 · Supplies	0.00	3,000.00	-3,000.00	0.0%
4061 · Dues/Subscriptions/Advertising	0.00	2,000.00	-2,000.00	0.0%
4062 · Postage	0.00	300.00	-300.00	0.0%
4064 · Bank Fees	1,153.44	11,000.00	-9,846.56	10.49%
4070 · Vehicle Insurance	0.00	1,197.00	-1,197.00	0.0%
4071 · Property Insurance	0.00	4,095.00	-4,095.00	0.0%
4072 · Equipment Insurance	0.00	3,822.00	-3,822.00	0.0%
4080 · Consultant Fees	0.00	5,000.00	-5,000.00	0.0%
4100 · Survey Fees	0.00	10,000.00	-10,000.00	0.0%
4101 · Hauling Fees	0.00	45,000.00	-45,000.00	0.0%
4102 · Cover and Cell Maintenance	0.00	3,000.00	-3,000.00	0.0%
4103 · Well Monitoring	0.00	67,000.00	-67,000.00	0.0%
4104 · Gas Monitoring	0.00	7,000.00	-7,000.00	0.0%
4105 · HHW Disposal	0.00	5,000.00	-5,000.00	0.0%
4107 · DEC Inspections	0.00	6,000.00	-6,000.00	0.0%
4310 · Contingency	0.00	3,000.00	-3,000.00	0.0%
Total Expense	30,500.54	839,134.00	-808,633.46	3.64%
Net Ordinary Income	-20,855.17	-313,416.00	292,560.83	6.65%
Other Income/Expense				
Other Income				
TRANSFERS IN				
9000 · From General Fund	373,000.00	373,000.00	0.00	100.0%

**Finance Report
Denali Borough
July 2023**

Solid Waste
Budget vs. Actual

	Jul 23	Budget	\$ Over Budget	% of Budget
Total TRANSFERS IN	373,000.00	373,000.00	0.00	100.0%
Total Other Income	373,000.00	373,000.00	0.00	100.0%
Net Other Income	373,000.00	373,000.00	0.00	100.0%
Net Income	352,144.83	59,584.00	292,560.83	591.01%

**Finance Report
Denali Borough
July 2023**

Cash Activity
Last 60 Days

Type	Date	Num	Name	Memo	Amount	Balance
1010 · Petty Cash						200.00
Total 1010 · Petty Cash						200.00
1031 · FNB General Fund 2005						700,000.57
Check	06/01/2023	6338	Tri-Valley Volunteer Fire Department	June Rent 2023	-5,049.20	694,951.37
Check	06/01/2023	Premera	Lifewise Administration - Premera	Emp ID 386762390 - June 2023	-21,703.96	673,247.41
Transfer	06/01/2023			June Health Benefits	4,004.92	677,252.33
Transfer	06/01/2023			June Health Benefits	1,234.66	678,486.99
Deposit	06/01/2023			Deposit	35.00	678,521.99
Liability Check	06/02/2023	PERS	PERS	PPE 05282023	-8,392.09	670,129.90
Liability Check	06/02/2023	SBS	SBS-AP	PPE 05282023	-3,445.60	666,684.30
Liability Check	06/02/2023	EFTPS	US Dept of Treasury - IRS	92-0135377 PPE 05282023	-3,714.80	662,969.50
Liability Check	06/02/2023	Primerica	Primerica Shareholder Services	PPE 05282023	-451.41	662,518.09
Liability Check	06/02/2023	Defer Comp	State of Alaska Def. Comp. Plan	98214-01 PPE 05282023	-800.00	661,718.09
Transfer	06/02/2023			PPE 06022023	-24,123.89	637,594.20
Transfer	06/02/2023			PPE 06022023	2,839.16	640,433.36
Deposit	06/02/2023			Deposit	35.00	640,468.36
Check	06/02/2023	6348	Alaska Health Fair Inc	INV HEALY-042823	-500.00	639,968.36
Check	06/05/2023	6342	B&A Kramer Cleaning Services	May 2023 Janitorial Services	-624.00	639,344.36
Check	06/05/2023	6343	Healy Hockey Association - V	FY23-CNP-HHA Qtr 3	-5,068.29	634,276.07
Liability Check	06/05/2023	EFTPS	US Dept of Treasury - IRS	92-0135377 PPE 05312023	-393.98	633,882.09
Deposit	06/05/2023			Deposit	70.00	633,952.09
Transfer	06/06/2023			PPE 06062023	-2,378.01	631,574.08
Transfer	06/06/2023			PPE 06062023	780.47	632,354.55
Check	06/06/2023	ACH	Alaska Waste -V	Inv. 1021175	-173.90	632,180.65
Deposit	06/06/2023			Deposit	6.25	632,186.90
Deposit	06/07/2023			Deposit	13,000.00	645,186.90
Transfer	06/08/2023			To correct GF sale deposited into SW accour	500.00	645,686.90
Check	06/12/2023	CLOVER	Clover	Monthly Clover App MRKT Fee - JUNE 2022	-74.90	645,612.00
Deposit	06/12/2023			Deposit	35.00	645,647.00
Deposit	06/13/2023			Deposit	292.35	645,939.35
Check	06/14/2023	6344	Employee Reimbursement	Reimbursement	-183.79	645,755.56
Check	06/14/2023	6345	Midnight Sun Bookkeeping	Anderson City bookkeeping clean-up	-7,675.00	638,080.56
Check	06/14/2023	6346	Accel Fire Systems, Inc.	Inv. 423084	-2,006.78	636,073.78
Transfer	06/15/2023			Funds Transfer for CDS received in SW	2,180,000.00	2,816,073.78

**Finance Report
Denali Borough
July 2023**

Cash Activity
Last 60 Days

Type	Date	Num	Name	Memo	Amount	Balance
Deposit	06/15/2023			Deposit	62.00	2,816,135.78
Liability Check	06/16/2023	Defer Comp	State of Alaska Def. Comp. Plan	98214-01 PPE 06112023	-800.00	2,815,335.78
Liability Check	06/16/2023	EFTPS	US Dept of Treasury - IRS	92-0135377 PPE 06112023	-3,542.26	2,811,793.52
Liability Check	06/16/2023	Primerica	Primerica Shareholder Services	PPE 06112023	-452.55	2,811,340.97
Liability Check	06/16/2023	SBS	SBS-AP	PPE 06112023	-3,405.18	2,807,935.79
Liability Check	06/16/2023	PERS	PERS	PPE 06112023	-8,293.22	2,799,642.57
Transfer	06/16/2023			PPE 06112023	-23,622.03	2,776,020.54
Transfer	06/16/2023			PPE 06112023	2,839.15	2,778,859.69
Transfer	06/16/2023			PPE 06112023	12,411.24	2,791,270.93
Transfer	06/16/2023			Funds Transfer PILT FY24 received in SW	337,533.00	3,128,803.93
Liability Check	06/19/2023	VSB	Benefit Focus	06/2023 VSB Premiums ACCT 166204	-87.80	3,128,716.13
Check	06/20/2023	ACH	FNB Alaska	Acct No. ****-0003 Statement Date 04/28/202	-1,323.85	3,127,392.28
Transfer	06/21/2023			Funds Transfer for VSB FY23 Basic Premiur	27.52	3,127,419.80
Transfer	06/21/2023			Funds Transfer for VSB FY23 Basic Premiur	7.68	3,127,427.48
Deposit	06/21/2023			Deposit	35.00	3,127,462.48
Check	06/22/2023	6347	Alliance CPAs LLC	Inv. 37243	-13,800.00	3,113,662.48
Deposit	06/22/2023			Deposit	473.43	3,114,135.91
Deposit	06/23/2023			Deposit	1,145.70	3,115,281.61
Deposit	06/23/2023			Deposit	600.00	3,115,881.61
Liability Check	06/25/2023	PERS	PERS	PPE 06252023	-8,286.34	3,107,595.27
Transfer	06/28/2023			Funds Transfer to reimburse GF for ERAMG	7,500.00	3,115,095.27
Transfer	06/28/2023			LATCF Funds Transfer to Parks and Rec per	-200,843.00	2,914,252.27
Check	06/28/2023	6349	Carmen Jackson CPA LLC	Inv. 11090	-2,966.00	2,911,286.27
Transfer	06/29/2023			Funds Transfer - Clear Fire FEMA Reimburse	-14,000.00	2,897,286.27
Liability Check	06/30/2023	SBS	SBS-AP	PPE 06252023	-4,015.98	2,893,270.29
Liability Check	06/30/2023	EFTPS	US Dept of Treasury - IRS	92-0135377 PPE06252023	-4,716.02	2,888,554.27
Liability Check	06/30/2023	Primerica	Primerica Shareholder Services	PPE 06252023	-452.15	2,888,102.12
Liability Check	06/30/2023	DCP	State of Alaska Def. Comp. Plan	98214-01 PPE 06252023	-800.00	2,887,302.12
Transfer	06/30/2023			PPE 06252023	-27,291.69	2,860,010.43
Transfer	06/30/2023			PPE 06252023	2,839.16	2,862,849.59
Transfer	06/30/2023			PPE 06252023	15,984.73	2,878,834.32
Check	06/30/2023			Service Charge	-63.34	2,878,770.98
Deposit	07/03/2023			Deposit	13,070.25	2,891,841.23
Check	07/03/2023	ACH	Alaska Waste -V	Inv. 102168924	-6,945.72	2,884,895.51

**Finance Report
Denali Borough
July 2023**

Cash Activity
Last 60 Days

Type	Date	Num	Name	Memo	Amount	Balance
Deposit	07/05/2023			Deposit	6,218.60	2,891,114.11
Check	07/05/2023	Premera	Lifewise Administration - Premera	Emp ID 386762390 - July 2023	-24,937.26	2,866,176.85
Deposit	07/06/2023			Deposit	4,519.93	2,870,696.78
Deposit	07/07/2023			Deposit	198.88	2,870,895.66
Transfer	07/10/2023			Funds Transfer per ORD 23-05 (Equipment F	-300,000.00	2,570,895.66
Transfer	07/10/2023			Funds Transfer per ORD 23-05 (Landfill Clos	-73,000.00	2,497,895.66
General Journal	07/10/2023	DUETFRR2301		To reverse Due To Entry recorded DUETFR2	624.00	2,498,519.66
Deposit	07/10/2023			Deposit	1,149.00	2,499,668.66
Deposit	07/10/2023			Deposit	2,241.00	2,501,909.66
Deposit	07/11/2023			Deposit	425.93	2,502,335.59
Deposit	07/11/2023			Deposit	5,130.69	2,507,466.28
Deposit	07/11/2023			Deposit	1,398.61	2,508,864.89
Deposit	07/12/2023			Deposit	75.00	2,508,939.89
Check	07/12/2023	CLOVER	Clover	Monthly Clover App MRKT Fee - JULY 2023	-74.90	2,508,864.99
Deposit	07/13/2023			Deposit	35.00	2,508,899.99
Deposit	07/13/2023			Deposit	968.85	2,509,868.84
Deposit	07/13/2023			Deposit	35.00	2,509,903.84
Liability Check	07/14/2023	PERS	PERS	PPE 07092023	-9,726.57	2,500,177.27
Liability Check	07/14/2023	SBS	SBS-AP	PPE 07092023	-4,039.74	2,496,137.53
Liability Check	07/14/2023	Defer Comp	State of Alaska Def. Comp. Plan	98214-01 PPE 07092023	-500.00	2,495,637.53
Liability Check	07/14/2023	EFTPS	US Dept of Treasury - IRS	92-0135377 PPE 07092023	-4,489.24	2,491,148.29
Liability Check	07/14/2023	Primerica	Primerica Shareholder Services	PPE 07092023	-410.96	2,490,737.33
Transfer	07/14/2023			PPE 07092023	-26,952.60	2,463,784.73
Transfer	07/14/2023			PPE 07092023	3,077.29	2,466,862.02
Transfer	07/14/2023			PPE 07092023	16,502.01	2,483,364.03
Deposit	07/14/2023			Deposit	3,608.77	2,486,972.80
Deposit	07/17/2023			Deposit	1,531.71	2,488,504.51
General Journal	07/17/2023	DUETFRR2302		To reverse FY23 Due To entry for funds trans	-6.25	2,488,498.26
General Journal	07/17/2023	DUETFRR2302		To reverse FY23 Due To entry for funds trans	-600.00	2,487,898.26
Deposit	07/17/2023			Deposit	488.70	2,488,386.96
Deposit	07/17/2023			Deposit	35.00	2,488,421.96
Deposit	07/18/2023			Deposit	476.71	2,488,898.67
Bill Pmt -Check	07/19/2023	6350	B&A Kramer Cleaning Services	June Cleaning	-624.00	2,488,274.67
Liability Check	07/19/2023	VSB	Benefit Focus	07/2023 VSB Premiums ACCT 166204	-87.16	2,488,187.51

**Finance Report
Denali Borough
July 2023**

Cash Activity
Last 60 Days

Type	Date	Num	Name	Memo	Amount	Balance
Deposit	07/19/2023			Deposit	35.00	2,488,222.51
Deposit	07/19/2023			Deposit	2,393.62	2,490,616.13
Deposit	07/19/2023			Deposit	263,944.15	2,754,560.28
Liability Check	07/21/2023	EFTPS	US Dept of Treasury - IRS	92-0135377 PPE 06302023	-393.98	2,754,166.30
Transfer	07/21/2023			PPE 06302023	-2,378.01	2,751,788.29
Transfer	07/21/2023			PPE 06302023	780.46	2,752,568.75
Deposit	07/21/2023			Deposit	1,023.44	2,753,592.19
Deposit	07/21/2023			Deposit	5,014.05	2,758,606.24
Deposit	07/21/2023			Deposit	778,402.78	3,537,009.02
Check	07/24/2023	6352	Denali Visitor Center, The	FY24 TDVC Service Agreement - Quarter 1 ii	-24,500.00	3,512,509.02
Bill Pmt -Check	07/24/2023	ACH	Matanuska Telephone Assoc - V		-1,142.83	3,511,366.19
Check	07/24/2023	ACH	FNB Alaska	Acct No. ****-0003 Statement Date 06/28/202	-843.05	3,510,523.14
Transfer	07/24/2023			To transfer LM funds deposited into GF 07/12	-75.00	3,510,448.14
Deposit	07/24/2023			Deposit	21,572.11	3,532,020.25
Deposit	07/24/2023			Deposit	331.25	3,532,351.50
Deposit	07/25/2023			Deposit	2,238.00	3,534,589.50
Deposit	07/25/2023			Deposit	65,873.53	3,600,463.03
Deposit	07/26/2023			Deposit	14,805.45	3,615,268.48
Transfer	07/27/2023			Funds Transfer	-2,000,000.00	1,615,268.48
Liability Check	07/28/2023	Defer Comp	State of Alaska Def. Comp. Plan	98214-01 PPE 07232023	-500.00	1,614,768.48
Transfer	07/28/2023			PPE 07232023	-26,817.22	1,587,951.26
Transfer	07/28/2023			PPE 07232023	3,077.29	1,591,028.55
Transfer	07/28/2023			PPE 07232023	15,735.84	1,606,764.39
Liability Check	07/28/2023	PERS	PERS	PPE 07232023	-9,731.35	1,597,033.04
Liability Check	07/28/2023	Primerica	Primerica Shareholder Services	PPE 07232023	-416.75	1,596,616.29
Liability Check	07/28/2023	SBS	SBS-AP	PPE 07232023	-3,994.28	1,592,622.01
Liability Check	07/28/2023	EFTPS	US Dept of Treasury - IRS	92-0135377 PPE 07232023	-4,050.70	1,588,571.31
Deposit	07/28/2023			Deposit	367.50	1,588,938.81
Deposit	07/31/2023			Deposit	1,009.05	1,589,947.86
Check	07/31/2023			Service Charge	-65.16	1,589,882.70
Total 1031 · FNB General Fund 2005					889,882.13	1,589,882.70
1056 · FNB Land Management Fund 1973						133,423.24
Transfer	06/01/2023			June Health Benefits	-1,234.66	132,188.58
Transfer	06/02/2023			PPE 06022023	-2,839.16	129,349.42

**Finance Report
Denali Borough
July 2023**

Cash Activity
Last 60 Days

Type	Date	Num	Name	Memo	Amount	Balance
Transfer	06/06/2023			PPE 06062023	-780.47	128,568.95
Check	06/07/2023	2872	Duncan GIS	Inv. DB2023 May 2023	-925.00	127,643.95
Deposit	06/13/2023			Deposit	30.00	127,673.95
Transfer	06/16/2023			PPE 06112023	-2,839.15	124,834.80
Check	06/20/2023	ACH	FNB Alaska	Acct No ****-0003 Statement Date 04/28/202	-64.02	124,770.78
Transfer	06/21/2023			Funds Transfer for VSB FY23 Basic Premiurr	-7.68	124,763.10
Transfer	06/30/2023			PPE 06252023	-2,839.16	121,923.94
General Journal	07/10/2023	DUETFRR2301		To reverse Due To Entry recorded DUETFR2	-624.00	121,299.94
Transfer	07/14/2023			PPE 07092023	-3,077.29	118,222.65
General Journal	07/17/2023	DUETFRR2302		To reverse FY23 Due To entry for funds trans	600.00	118,822.65
Transfer	07/21/2023			PPE 06302023	-780.46	118,042.19
Check	07/24/2023	ACH	FNB Alaska	Acct No ****-0003 Statement Date 06/28/202	-55.38	117,986.81
Transfer	07/24/2023			To transfer LM funds deposited into GF 07/12	75.00	118,061.81
Deposit	07/25/2023			Deposit	25.00	118,086.81
Transfer	07/28/2023			PPE 07232023	-3,077.29	115,009.52
Total 1056 · FNB Land Management Fund 1973					-18,413.72	115,009.52
1057 · FNB Land Sales Account 7392						37,084.87
Deposit	06/13/2023			Deposit	300.00	37,384.87
Deposit	06/15/2023			Deposit	260.72	37,645.59
Deposit	06/16/2023			Deposit	470.24	38,115.83
Deposit	06/30/2023			Interest	3.09	38,118.92
Deposit	07/07/2023			Deposit	40.00	38,158.92
Deposit	07/17/2023			Deposit	300.00	38,458.92
Deposit	07/17/2023			Deposit	260.72	38,719.64
Deposit	07/31/2023			Interest	3.26	38,722.90
Total 1057 · FNB Land Sales Account 7392					1,638.03	38,722.90
1061 · FNB Solid Waste Fund 1999						245,643.92
Transfer	06/01/2023			June Health Benefits	-4,004.92	241,639.00
Deposit	06/01/2023			Deposit	23.75	241,662.75
Deposit	06/02/2023			Deposit	4,769.60	246,432.35
Deposit	06/05/2023			Deposit	369.00	246,801.35
Deposit	06/05/2023			Deposit	1,242.90	248,044.25
Deposit	06/05/2023			Deposit	1,756.75	249,801.00
Check	06/06/2023	ACH	Alaska Waste -V	Inv. 1021175	-349.26	249,451.74

**Finance Report
Denali Borough
July 2023**

Cash Activity
Last 60 Days

Type	Date	Num	Name	Memo	Amount	Balance
Check	06/06/2023	ACH	Alaska Waste -V	Inv. 102117603	-4,736.73	244,715.01
Check	06/07/2023	4203	NC Machinery	FBCS0532168	-109.74	244,605.27
Deposit	06/07/2023			Deposit	859.35	245,464.62
Deposit	06/07/2023			Deposit	68.00	245,532.62
Transfer	06/08/2023			To correct GF sale deposited into SW accour	-500.00	245,032.62
Deposit	06/08/2023			Deposit	323.75	245,356.37
Deposit	06/09/2023			Deposit	19,352.31	264,708.68
Deposit	06/09/2023			Deposit	944.71	265,653.39
Deposit	06/09/2023			Deposit	892.50	266,545.89
Deposit	06/12/2023			Deposit	107.50	266,653.39
Deposit	06/12/2023			Deposit	580.50	267,233.89
Deposit	06/12/2023			Deposit	405.75	267,639.64
Check	06/12/2023	CLOVER	Clover	Monthly Clover App MRKT Fee - June 2023	-64.70	267,574.94
Deposit	06/14/2023			Deposit	2,180,000.00	2,447,574.94
Transfer	06/15/2023			Funds Transfer for CDS received in SW	-2,180,000.00	267,574.94
Deposit	06/15/2023			Deposit	337,533.00	605,107.94
Deposit	06/15/2023			Deposit	184.50	605,292.44
Transfer	06/16/2023			PPE 06112023	-12,411.24	592,881.20
Transfer	06/16/2023			Funds Transfer PILT FY24 received in SW	-337,533.00	255,348.20
Deposit	06/16/2023			Deposit	463.75	255,811.95
Check	06/20/2023	4204	Interior Surveying and Mapping	VOID: Inv. #1 & #2	0.00	255,811.95
Check	06/20/2023	ACH	FNB Alaska	Acct. No. ****0003 Statement Date 04/28/202	-199.95	255,612.00
Deposit	06/20/2023			Deposit	641.28	256,253.28
Deposit	06/20/2023			Deposit	142.50	256,395.78
Deposit	06/20/2023			Deposit	468.50	256,864.28
Transfer	06/21/2023			Funds Transfer for VSB FY23 Basic Premiurr	-27.52	256,836.76
Deposit	06/21/2023			Deposit	15.00	256,851.76
Deposit	06/22/2023			Deposit	489.50	257,341.26
Deposit	06/23/2023			Deposit	331.25	257,672.51
Deposit	06/26/2023			Deposit	283.75	257,956.26
Deposit	06/26/2023			Deposit	587.50	258,543.76
Deposit	06/26/2023			Deposit	332.25	258,876.01
Deposit	06/26/2023			Deposit	2,681.74	261,557.75
Deposit	06/26/2023			Deposit	6.00	261,563.75

**Finance Report
Denali Borough
July 2023**

Cash Activity
Last 60 Days

Type	Date	Num	Name	Memo	Amount	Balance
Deposit	06/29/2023			Deposit	240.15	261,803.90
Transfer	06/30/2023			PPE 06252023	-15,984.73	245,819.17
Deposit	06/30/2023			Deposit	196.00	246,015.17
Check	06/30/2023			Service Charge	-781.87	245,233.30
Deposit	07/03/2023			Deposit	58.75	245,292.05
Deposit	07/03/2023			Deposit	442.00	245,734.05
Deposit	07/03/2023			Deposit	431.25	246,165.30
Deposit	07/06/2023			Deposit	238.40	246,403.70
Deposit	07/07/2023			Deposit	516.50	246,920.20
Bill Pmt -Check	07/10/2023	4205	Interior Surveying and Mapping	Inv 1	-5,250.00	241,670.20
Deposit	07/10/2023			Deposit	81.25	241,751.45
Deposit	07/10/2023			Deposit	241.25	241,992.70
Deposit	07/10/2023			Deposit	350.25	242,342.95
Deposit	07/12/2023			Deposit	6.00	242,348.95
Check	07/12/2023	CLOVER	Clover	Monthly Clover App MRKT Fee - July 2023	-64.70	242,284.25
Deposit	07/13/2023			Deposit	31.25	242,315.50
Transfer	07/14/2023			PPE 07092023	-16,502.01	225,813.49
Deposit	07/14/2023			Deposit	486.00	226,299.49
Deposit	07/17/2023			Deposit	2,266.25	228,565.74
General Journal	07/17/2023	DUETFRR2302		To reverse FY23 Due To entry for funds trans	6.25	228,571.99
Deposit	07/17/2023			Deposit	34.00	228,605.99
Deposit	07/17/2023			Deposit	960.00	229,565.99
Deposit	07/17/2023			Deposit	356.50	229,922.49
Deposit	07/18/2023			Deposit	2,356.75	232,279.24
Check	07/18/2023	ACH	Golden Valley Electric Association - V	VOID: NEED TO CREATE A BILL FIRST - N	0.00	232,279.24
Bill Pmt -Check	07/18/2023	ACH	Golden Valley Electric Association - V		-44.60	232,234.64
Bill Pmt -Check	07/18/2023	ACH	Golden Valley Electric Association - V		-101.88	232,132.76
Bill Pmt -Check	07/18/2023	ACH	Golden Valley Electric Association - V		-419.91	231,712.85
Deposit	07/19/2023			Deposit	38.00	231,750.85
Deposit	07/20/2023			Deposit	98.75	231,849.60
Deposit	07/20/2023			Deposit	280.25	232,129.85
Bill Pmt -Check	07/24/2023	ACH	Matanuska Telephone Assoc - V		-757.54	231,372.31
Check	07/24/2023	ACH	FNB Alaska	Acct. No. ****0003 Statement Date 06/28/202	-1,852.43	229,519.88
Deposit	07/24/2023			Deposit	37,234.50	266,754.38

**Finance Report
Denali Borough
July 2023**

Cash Activity
Last 60 Days

Type	Date	Num	Name	Memo	Amount	Balance
Deposit	07/24/2023			Deposit	183.25	266,937.63
Deposit	07/24/2023			Deposit	136.50	267,074.13
Deposit	07/25/2023			Deposit	3,726.25	270,800.38
Deposit	07/26/2023			Deposit	15.00	270,815.38
Deposit	07/27/2023			Deposit	688.75	271,504.13
Transfer	07/28/2023			PPE 07232023	-15,735.84	255,768.29
Deposit	07/28/2023			Deposit	36.00	255,804.29
Deposit	07/31/2023			Deposit	304.75	256,109.04
Deposit	07/31/2023			Deposit	457.00	256,566.04
Deposit	07/31/2023			Deposit	212.00	256,778.04
Check	07/31/2023			Service Charge	-1,088.74	255,689.30
Total 1061 · FNB Solid Waste Fund 1999					10,045.38	255,689.30
1067 · FNB MSMRF 1981						109,126.10
Total 1067 · FNB MSMRF 1981						109,126.10
1081 · FNB Capital Imprvmnts Fund 4771						432,703.19
Total 1081 · FNB Capital Imprvmnts Fund 4771						432,703.19
TOTAL					883,151.82	2,541,333.71