

# Finance Report Denali Borough March 2023

		Mar 31, 23	Mar 31, 22
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
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		875,940.77	1,782,564.64
1032 · FNB Bus. Interest Sweep 0123		5,692,283.25	218,768.28
1037 · FNB Checking/CARES 9476		0.00	9,856.37
1038 · FNB Perm Inv Fund 5109		11,721.28	11,715.90
1041 · AMLIP-Key Bank			
1046 · Disaster Contingency Fund		122,716.31	140,042.24
1068 · MSMRF		650,771.71	883,748.31
<b>Total 1041 · AMLIP-Key Bank</b>		773,488.02	1,023,790.55
1054 · FNB Land Mgmt Savings 5436		373,014.95	52,721.39
1056 · FNB Land Management Fund 1973		25,775.45	169,107.93
1057 · FNB Land Sales Account 7392		35,692.33	28,694.89
1058 · FNB Land Mgmt Capital Fund 5162		262,349.49	261,975.64
1061 · FNB Solid Waste Fund 1999		58,400.31	222,314.23
1062 · FNB Equipmt Reserve Fund 6289		702,420.92	346,536.66
1063 · FNB Solid Waste Savings 6004		133,125.07	13,017.81
1064 · FNB Landfill Closure Fund 4821		69,860.76	246,716.44
1067 · FNB MSMRF 1981		109,126.10	13,020.10
1071 · FNB Parks & Recreation 7037		226,190.49	102,092.35
1075 · FNB Emerg. Resp. Apparatus 2320		213,862.50	261,362.50
1081 · FNB Capital Imprvmnts Fund 4771		432,202.02	439,026.70
<b>Total Checking/Savings</b>		9,996,553.71	5,204,382.38
<b>Accounts Receivable</b>			
1110 · O/A Tax Receivable		28,382.42	8,594.12
1111 · Severance Tax Receivable		-63.70	-70.00
1112 · Alcohol Tax Receivable		3,627.71	0.00
1113 · Marijuana Tax Receivable		4,561.08	0.00
1200 · Accounts Receivable			
1201 · Solid Waste		-13,603.39	-296.01
1200 · Accounts Receivable - Other		0.00	-327,945.07
<b>Total 1200 · Accounts Receivable</b>		-13,603.39	-328,241.08
1300 · Land Sales Receivable		42,242.74	25,853.16
<b>Total Accounts Receivable</b>		65,146.86	-293,863.80
<b>Other Current Assets</b>			
1140 · State & Federal Receivable		57,155.59	174,575.04
1499 · Undeposited Funds		-842.67	367.15
1962 · OPEB Pension Asset		80,630.99	80,630.99
<b>Total Other Current Assets</b>		136,943.91	255,573.18

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	Mar 31, 23	Mar 31, 22
<b>Total Current Assets</b>	10,198,644.48	5,166,091.76
<b>Fixed Assets</b>		
1510 · Solid Waste Landfill	1,564,406.50	1,570,913.35
1515 · Accumulated Depreciation	-2,211,627.50	-2,168,955.23
1520 · Solid Waste Equipment	1,086,949.56	1,150,156.52
1525 · Land Enterprise Fund Assets	22,755.47	50,784.34
1530 · Solid Waste Building	709,992.80	710,766.74
1540 · Cantwell Transfer Station	266,115.00	291,329.99
1631 · Building Renovations - Gen Fund	9,110.20	9,110.20
1671 · Equipment - General Fund	133,802.92	203,348.44
1692 · School Buildings	34,859,738.62	33,621,413.87
1699 · Accum Deprec Gov't	-15,199,715.84	-14,751,540.09
<b>Total Fixed Assets</b>	21,241,527.73	20,687,328.13
<b>Other Assets</b>		
1935 · First National Bank Alaska		
1935B · Solid Waste CD	0.00	-122.07
1935C · SW Equip Reserve CD	0.00	154,699.69
<b>Total 1935 · First National Bank Alaska</b>	0.00	154,577.62
1940 · TVI/ProEquities		
1941 · Bond	2,239,294.12	498,300.79
1943 · Accrued Int	12,951.44	7,246.58
1944 · Market Value Adj	-30,442.60	-5,920.20
1945 · Cash	40,823.76	245,382.79
1946 · Landfill Closure Fund CD	249,000.00	249,000.00
1947 · General Fund CD	988,000.00	2,233,000.00
<b>Total 1940 · TVI/ProEquities</b>	3,499,626.72	3,227,009.96
1950 · PIF-TVI/Pro Equities		
1951 · Accrued Interest	3,233.74	2,600.07
1952 · Investment Market Value Adjust	-66,237.64	-37,083.73
1953 · Money Market Funds	13,499.71	57,386.29
1954 · Fixed Income	1,650,290.16	1,672,600.39
1955 · Vanguard Mid-Cap Fund		
Vanguard mid-cap mkt adj	198,004.87	235,874.70
1955 · Vanguard Mid-Cap Fund - Other	407,931.26	469,869.85
<b>Total 1955 · Vanguard Mid-Cap Fund</b>	605,936.13	705,744.55
1956 · Vanguard Small-Cap Fund		
Vanguard small cap mkt adj	89,005.77	179,649.35
1956 · Vanguard Small-Cap Fund - Other	345,853.71	465,449.03
<b>Total 1956 · Vanguard Small-Cap Fund</b>	434,859.48	645,098.38
1958 · Vanguard 500 Index Fund		
1957 · Vanguard 500-Market Value Adjus	643,833.84	821,581.40
1958 · Vanguard 500 Index Fund - Other	239,717.14	316,944.07
<b>Total 1958 · Vanguard 500 Index Fund</b>	883,550.98	1,138,525.47
<b>Total 1950 · PIF-TVI/Pro Equities</b>	3,525,132.56	4,184,871.42

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	Mar 31, 23	Mar 31, 22
1960 · Deferred Outflow-PERS Employer	175,001.91	175,001.91
1961 · Deferred Outflows-OPEB	69,202.72	69,202.72
<b>Total Other Assets</b>	7,268,963.91	7,810,663.63
<b>TOTAL ASSETS</b>	<b>38,709,136.12</b>	<b>33,664,083.52</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Credit Cards</b>		
<b>1096 · FNB Credit Cards</b>		
1097 · Solid Waste FNBCC	96.98	7,254.26
1098 · Land Enterprise FNBCC	293.23	904.75
1099 · General Fund FNBCC	1,343.20	-8,159.53
1100 · Cares AcctFNBACC	4.99	4.99
1096 · FNB Credit Cards - Other	129.77	129.77
<b>Total 1096 · FNB Credit Cards</b>	1,868.17	134.24
<b>Total Credit Cards</b>	1,868.17	134.24
<b>Other Current Liabilities</b>		
<b>2100 · Payroll Liabilities</b>		
2106 · Primerica Payable	56.05	56.05
2107 · SBS Payable	153.57	780.40
2100 · Payroll Liabilities - Other	20.64	20.64
<b>Total 2100 · Payroll Liabilities</b>	230.26	857.09
2101 · Payroll Liab	3,673.99	3,673.99
2340 · Accrued PTO (Formerly Vaca Lve)	81,988.19	79,082.63
2400 · Deferred Revenue	1,707.02	833.10
2420 · Grant Advance	3,181,476.12	0.00
<b>Total Other Current Liabilities</b>	3,269,075.58	84,446.81
<b>Total Current Liabilities</b>	3,270,943.75	84,581.05
<b>Long Term Liabilities</b>		
2020 · Est. Liab. for Landfill Closure	916,859.42	916,859.42
2030 · PERS Pension Liability-Employer	978,951.99	978,951.99
2033 · Deferred Inflows OPEB	69,133.00	69,133.00
<b>Total Long Term Liabilities</b>	1,964,944.41	1,964,944.41
<b>Total Liabilities</b>	5,235,888.16	2,049,525.46
<b>Equity</b>		
2510 · Invmt in Acct Group - Gen Fund	19,048,379.33	19,082,332.42
2515 · Investment in Acct Group - Land	-1,321.87	8,831.54
2520 · Invmt in Acct Group - Landfill	1,572,781.73	1,596,164.17
<b>2740 · Fund Balance</b>		
2650 · Resv for subs exp	4,727,883.00	4,727,883.00
2741 · Permanent Fund	3,780,825.00	3,780,825.00
2742 · School Maintenance	854,031.00	854,031.00
2743 · Capital Projects	400,004.00	400,004.00
2744 · Landfill	134,241.00	134,241.00

**Finance Report  
Denali Borough  
March 2023**

	<b>Mar 31, 23</b>	<b>Mar 31, 22</b>
<b>2746 · Land</b>	499,102.00	499,102.00
<b>2751 · 2751 Spendable PIF</b>	424,138.00	424,138.00
<b>2752 · 2752 Disaster Contingency</b>	140,031.00	140,031.00
<b>Total 2740 · Fund Balance</b>	10,960,255.00	10,960,255.00
<b>2745 · Retained Earnings</b>	1,751,884.58	885,862.03
<b>Net Income</b>	141,269.19	-918,887.10
<b>Total Equity</b>	33,473,247.96	31,614,558.06
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>38,709,136.12</b>	<b>33,664,083.52</b>

# Finance Report Denali Borough March 2023

Governance  
Budget vs. Actual

	Mar 23	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>INTERGOVERNMENTAL, FEDERAL</b>					
3210 · PILT Act	0.00	411,411.00	405,240.00	6,171.00	101.52%
3215 · ARPA - SLFRF	0.00	0.00	203,659.00	-203,659.00	0.0%
<b>Total INTERGOVERNMENTAL, FEDERAL</b>	0.00	411,411.00	608,899.00	-197,488.00	67.57%
<b>INTERGOVERNMENTAL, STATE</b>					
3310 · Community Assistance (Revenue S	0.00	381,172.76	338,323.00	42,849.76	112.67%
3320 · PERS On Behalf Payments	0.00	7,058.79	0.00	7,058.79	100.0%
3330 · Electric/Telephone Co-op Tax	0.00	0.00	47,213.00	-47,213.00	0.0%
<b>Total INTERGOVERNMENTAL, STATE</b>	0.00	388,231.55	385,536.00	2,695.55	100.7%
<b>TAXES</b>					
3110 · Overnight Accommodation Tax	30,715.40	2,791,816.97	3,200,000.00	-408,183.03	87.24%
3120 · Severance Tax	6.30	32,850.05	50,000.00	-17,149.95	65.7%
3130 · Alcohol Tax	3,866.42	250,640.66	260,000.00	-9,359.34	96.4%
3140 · Marijuana Tax	4,561.08	44,506.25	80,000.00	-35,493.75	55.63%
<b>Total TAXES</b>	39,149.20	3,119,813.93	3,590,000.00	-470,186.07	86.9%
3410 · Interest Income	25,471.60	119,818.08	20,000.00	99,818.08	599.09%
3420 · Unrecognized Gain (Loss) on Inv	17,600.57	-2,575.39	80,000.00	-82,575.39	-3.22%
3910 · Miscellaneous Income	245.00	1,950.60	2,000.00	-49.40	97.53%
3920 · Penalties/Interest	0.00	5,637.35	0.00	5,637.35	100.0%
<b>Total Income</b>	82,466.37	4,044,287.12	4,686,435.00	-642,147.88	86.3%
<b>Gross Profit</b>	82,466.37	4,044,287.12	4,686,435.00	-642,147.88	86.3%
<b>Expense</b>					
4001 · Nonstaff Stipends	1,850.00	15,600.00	22,800.00	-7,200.00	68.42%
4005 · Mayor Salary	7,400.16	69,006.49	96,202.00	-27,195.51	71.73%
4006 · Staff Salaries	26,878.40	285,383.93	386,757.00	-101,373.07	73.79%
4010 · Mayor Benefits	5,823.26	53,033.84	78,356.00	-25,322.16	67.68%
4011 · Staff Benefits	21,079.33	226,769.93	392,153.00	-165,383.07	57.83%
4012 · Nonstaff Benefits	0.00	1,178.09	0.00	1,178.09	100.0%
4014 · Workmen's Compensation	0.00	8,603.00	2,800.00	5,803.00	307.25%
4021 · Nonstaff Training & Travel	270.98	4,970.25	9,000.00	-4,029.75	55.23%
4022 · Staff Training & Travel	0.00	6,453.55	20,000.00	-13,546.45	32.27%
4023 · Mayor Conferences & Travel	485.90	8,968.50	10,000.00	-1,031.50	89.69%
4030 · Rent	5,049.20	45,842.80	48,300.00	-2,457.20	94.91%
4031 · Utilities	733.36	8,408.28	15,000.00	-6,591.72	56.06%
4035 · IT Services	2,768.50	43,363.84	40,000.00	3,363.84	108.41%
4038 · Janitorial Services	552.00	3,384.00	4,000.00	-616.00	84.6%
4040 · Elections	0.00	8,908.19	12,000.00	-3,091.81	74.24%
4050 · Equipment	785.32	6,472.09	11,000.00	-4,527.91	58.84%
4052 · Repairs and Maintenance	0.00	2,413.87	80,000.00	-77,586.13	3.02%
4060 · Supplies	141.69	4,076.41	5,000.00	-923.59	81.53%
4061 · Dues/Subscriptions/Advertising	165.99	3,731.98	7,000.00	-3,268.02	53.31%
4062 · Postage	144.30	1,019.93	3,000.00	-1,980.07	34.0%

# Finance Report Denali Borough March 2023

Governance  
Budget vs. Actual

	Mar 23	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
<b>4064 · Bank Fees</b>	-1,618.77	1,535.79	1,000.00	535.79	153.58%
<b>4070 · Vehicle Insurance</b>	0.00	1,088.00	900.00	188.00	120.89%
<b>4071 · Property Insurance</b>	0.00	3,722.50	2,100.00	1,622.50	177.26%
<b>4073 · Bonding &amp; Insurance</b>	0.00	15,914.00	17,000.00	-1,086.00	93.61%
<b>4080 · Consultant Fees</b>	1,650.00	31,114.50	38,000.00	-6,885.50	81.88%
<b>4081 · Attorney Fees</b>	0.00	697.20	20,000.00	-19,302.80	3.49%
<b>4082 · Audit Fees</b>	0.00	17,100.00	44,000.00	-26,900.00	38.86%
<b>4083 · Tax Audit Fees</b>	0.00	0.00	5,000.00	-5,000.00	0.0%
<b>4300 · Budgetary Reserve</b>	0.00	0.00	955,649.00	-955,649.00	0.0%
<b>4310 · Contingency</b>	0.00	1,722.79	4,000.00	-2,277.21	43.07%
<b>4320 · Hazard Mitigation</b>	0.00	2,393.00	12,000.00	-9,607.00	19.94%
<b>5110 · Public Safety Per Capita</b>					
Cantwell Volunteer Fire Dept	0.00	6,570.00	6,570.00	0.00	100.0%
McKinley Volunteer Fire Dept	0.00	5,550.00	5,550.00	0.00	100.0%
Tri-Valley Volunteer Fire Dept	0.00	31,158.00	31,158.00	0.00	100.0%
<b>Total 5110 · Public Safety Per Capita</b>	0.00	43,278.00	43,278.00	0.00	100.0%
<b>5115 · E911 Dispatch</b>	0.00	15,890.00	15,890.00	0.00	100.0%
<b>5200 · Nonprofit Contributions</b>					
Cantwell Community Library	0.00	2,488.64	6,804.00	-4,315.36	36.58%
Cantwell Volunteer Fire Departm	0.00	8,635.16	21,171.00	-12,535.84	40.79%
Denali Chamber of Commerce	0.00	13,500.00	13,500.00	0.00	100.0%
Denali Emergency Services Assn	70,000.00	117,295.00	148,000.00	-30,705.00	79.25%
Denali Preschool and Lrning Cnt	3,196.00	3,196.00	17,500.00	-14,304.00	18.26%
Denali Visitor Center	0.00	7,500.00	15,000.00	-7,500.00	50.0%
Healy Hockey Association	0.00	7,438.49	17,500.00	-10,061.51	42.51%
Healy Valley Lions Club	0.00	3,783.01	10,000.00	-6,216.99	37.83%
Kobe Farm Community	0.00	150.00	5,000.00	-4,850.00	3.0%
McKinley Park Community Club	0.00	9,827.06	16,500.00	-6,672.94	59.56%
McKinley Volunteer Fire Dept	0.00	7,524.09	23,880.00	-16,355.91	31.51%
Neighbor to Neighbor	0.00	5,258.94	9,600.00	-4,341.06	54.78%
Panguingue Creek Homeowners	0.00	4,625.51	10,000.00	-5,374.49	46.26%
Railbelt Mental Health and Addi	0.00	5,737.21	10,000.00	-4,262.79	57.37%
Tri-Valley Community Library	0.00	11,388.45	18,000.00	-6,611.55	63.27%
Tri-Valley Volunteer Fire Dept	14,961.10	147,231.15	230,456.00	-83,224.85	63.89%
<b>Total 5200 · Nonprofit Contributions</b>	88,157.10	355,578.71	572,911.00	-217,332.29	62.07%
<b>5300 · Revenue Sharing Distribution</b>					
Cantwell Volunteer Fire Departm	0.00	15,789.00	15,345.00	444.00	102.89%
McKinley Volunteer Fire Dept	0.00	15,789.00	15,345.00	444.00	102.89%
Tri-Valley Volunteer Fire Depar	0.00	15,789.00	15,345.00	444.00	102.89%
<b>Total 5300 · Revenue Sharing Distribution</b>	0.00	47,367.00	46,035.00	1,332.00	102.89%
<b>5310 · Municipal Assistance</b>	0.00	50,000.00	50,000.00	0.00	100.0%
<b>5400 · Community Events</b>	37.48	2,529.38	4,000.00	-1,470.62	63.24%
<b>6000 · Matching Grants</b>					
McKinley Volunteer Fire Dept	0.00	12,400.00	12,400.00	0.00	100.0%

**Finance Report  
Denali Borough  
March 2023**

Governance  
Budget vs. Actual

	<b>Mar 23</b>	<b>Jul '22 - Mar 23</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Total 6000 · Matching Grants</b>	0.00	12,400.00	12,400.00	0.00	100.0%
<b>7010 · DBSD Mandatory Contribution</b>	-6,020.00	1,060,480.00	1,066,500.00	-6,020.00	99.44%
<b>7020 · DBSD Additional Allowable Cont</b>	1,660,649.00	1,660,649.00	1,686,846.00	-26,197.00	98.45%
<b>Total Expense</b>	<b>1,816,983.20</b>	<b>4,131,048.84</b>	<b>5,840,877.00</b>	<b>-1,709,828.16</b>	<b>70.73%</b>
<b>Net Ordinary Income</b>	<b>-1,734,516.83</b>	<b>-86,761.72</b>	<b>-1,154,442.00</b>	<b>1,067,680.28</b>	<b>7.52%</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>TRANSFERS OUT</b>					
<b>9150 · To MSMRF</b>	0.00	100,000.00	0.00	100,000.00	100.0%
<b>9160 · To Land Management Fund</b>	0.00	270,000.00	270,000.00	0.00	100.0%
<b>9170 · To Solid Waste Enterprise Fund</b>	0.00	173,000.00	173,000.00	0.00	100.0%
<b>Total TRANSFERS OUT</b>	<b>0.00</b>	<b>543,000.00</b>	<b>443,000.00</b>	<b>100,000.00</b>	<b>122.57%</b>
<b>Total Other Expense</b>	<b>0.00</b>	<b>543,000.00</b>	<b>443,000.00</b>	<b>100,000.00</b>	<b>122.57%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-543,000.00</b>	<b>-443,000.00</b>	<b>-100,000.00</b>	<b>122.57%</b>
<b>Net Income</b>	<b>-1,734,516.83</b>	<b>-629,761.72</b>	<b>-1,597,442.00</b>	<b>967,680.28</b>	<b>39.42%</b>

# Finance Report Denali Borough March 2023

Solid Waste  
Budget vs. Actual

	Mar 23	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>INTERGOVERNMENTAL, STATE</b>					
3320 · PERS On Behalf Payments	0.00	2,261.72	0.00	2,261.72	100.0%
<b>Total INTERGOVERNMENTAL, STATE</b>	0.00	2,261.72	0.00	2,261.72	100.0%
3410 · Interest Income	806.46	4,494.66	3,000.00	1,494.66	149.82%
3420 · Unrecognized Gain (Loss) on Inv	-118.68	-1,560.39	0.00	-1,560.39	100.0%
3710 · Tipping Fees	12,085.17	333,712.81	490,000.00	-156,287.19	68.11%
3720 · Cover	22.20	112.65	1,000.00	-887.35	11.27%
<b>Total Income</b>	12,795.15	339,021.45	494,000.00	-154,978.55	68.63%
<b>Gross Profit</b>	12,795.15	339,021.45	494,000.00	-154,978.55	68.63%
<b>Expense</b>					
4006 · Staff Salaries	17,577.00	168,197.08	212,994.00	-44,796.92	78.97%
4011 · Staff Benefits	8,486.89	80,197.82	99,596.00	-19,398.18	80.52%
4014 · Workmen's Compensation	0.00	3,692.00	15,000.00	-11,308.00	24.61%
4022 · Staff Training & Travel	0.00	272.84	6,000.00	-5,727.16	4.55%
4031 · Utilities	1,250.74	9,308.44	15,000.00	-5,691.56	62.06%
4033 · Heating Fuel	1,841.28	8,107.02	16,000.00	-7,892.98	50.67%
4035 · IT Services	511.00	6,045.56	10,000.00	-3,954.44	60.46%
4050 · Equipment	4,618.09	10,642.58	7,200.00	3,442.58	147.81%
4051 · Safety Equipment	0.00	1,313.81	3,000.00	-1,686.19	43.79%
4052 · Repairs and Maintenance	597.68	18,483.99	40,000.00	-21,516.01	46.21%
4053 · Equipment Fuel (Diesel)	2,508.57	19,323.71	24,000.00	-4,676.29	80.52%
4054 · Equipment Fuel (Gas)	0.00	0.00	500.00	-500.00	0.0%
4056 · Snow Plowing	2,486.25	9,357.50	20,000.00	-10,642.50	46.79%
4057 · Tools	0.00	2,144.31	3,000.00	-855.69	71.48%
4060 · Supplies	171.63	2,162.03	3,000.00	-837.97	72.07%
4061 · Dues/Subscriptions/Advertising	0.00	557.40	2,000.00	-1,442.60	27.87%
4062 · Postage	0.00	0.00	500.00	-500.00	0.0%
4064 · Bank Fees	2,231.73	10,665.63	10,500.00	165.63	101.58%
4070 · Vehicle Insurance	0.00	1,088.00	2,000.00	-912.00	54.4%
4071 · Property Insurance	0.00	3,722.50	5,500.00	-1,777.50	67.68%
4072 · Equipment Insurance	0.00	2,548.00	4,000.00	-1,452.00	63.7%
4080 · Consultant Fees	0.00	0.00	6,000.00	-6,000.00	0.0%
4100 · Survey Fees	0.00	0.00	10,000.00	-10,000.00	0.0%
4101 · Hauling Fees	2,182.55	27,514.45	45,000.00	-17,485.55	61.14%
4102 · Cover and Cell Maintenance	0.00	0.00	4,000.00	-4,000.00	0.0%
4103 · Well Monitoring	2,378.50	18,131.75	25,000.00	-6,868.25	72.53%
4105 · HHW Disposal	0.00	0.00	10,000.00	-10,000.00	0.0%
4107 · DEC Inspections	0.00	4,210.00	7,000.00	-2,790.00	60.14%
4310 · Contingency	0.00	390.10	3,000.00	-2,609.90	13.0%
4320 · Hazard Mitigation	0.00	0.00	4,000.00	-4,000.00	0.0%
<b>Total Expense</b>	46,841.91	408,076.52	613,790.00	-205,713.48	66.49%
<b>Net Ordinary Income</b>	-34,046.76	-69,055.07	-119,790.00	50,734.93	57.65%



**Finance Report  
Denali Borough  
March 2023**

Solid Waste  
Budget vs. Actual

	Mar 23	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>TRANSFERS IN</b>					
<b>9000 - From General Fund</b>	0.00	173,000.00	173,000.00	0.00	100.0%
<b>Total TRANSFERS IN</b>	0.00	173,000.00	173,000.00	0.00	100.0%
<b>Total Other Income</b>	0.00	173,000.00	173,000.00	0.00	100.0%
<b>Net Other Income</b>	0.00	173,000.00	173,000.00	0.00	100.0%
<b>Net Income</b>	<b>-34,046.76</b>	<b>103,944.93</b>	<b>53,210.00</b>	<b>50,734.93</b>	<b>195.35%</b>

# Finance Report Denali Borough March 2023

Land Management  
Budget vs. Actual

	Mar 23	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>INTERGOVERNMENTAL, STATE</b>					
3320 · PERS On Behalf Payments	0.00	698.49	1,000.00	-301.51	69.85%
<b>Total INTERGOVERNMENTAL, STATE</b>	<b>0.00</b>	<b>698.49</b>	<b>1,000.00</b>	<b>-301.51</b>	<b>69.85%</b>
3410 · Interest Income	385.14	1,542.60	50.00	1,492.60	3,085.2%
3500 · Land Lease	0.00	21,764.00	24,100.00	-2,336.00	90.31%
3600 · Land Sales	0.00	0.00	2,300.00	-2,300.00	0.0%
3930 · Application Fee	4.00	154.00	250.00	-96.00	61.6%
<b>Total Income</b>	<b>389.14</b>	<b>24,159.09</b>	<b>27,700.00</b>	<b>-3,540.91</b>	<b>87.22%</b>
<b>Gross Profit</b>	<b>389.14</b>	<b>24,159.09</b>	<b>27,700.00</b>	<b>-3,540.91</b>	<b>87.22%</b>
<b>Expense</b>					
4001 · Nonstaff Stipends	725.00	5,800.00	11,400.00	-5,600.00	50.88%
4006 · Staff Salaries	4,319.46	41,034.88	56,153.00	-15,118.12	73.08%
4011 · Staff Benefits	2,649.62	23,163.38	38,926.00	-15,762.62	59.51%
4012 · Nonstaff Benefits	0.00	499.18	872.00	-372.82	57.25%
4014 · Workmen's Compensation	0.00	1,229.00	500.00	729.00	245.8%
4021 · Nonstaff Training & Travel	0.00	0.00	4,000.00	-4,000.00	0.0%
4022 · Staff Training & Travel	0.00	321.00	7,000.00	-6,679.00	4.59%
4030 · Rent	602.88	5,425.92	7,500.00	-2,074.08	72.35%
4031 · Utilities	47.77	429.84	2,000.00	-1,570.16	21.49%
4035 · IT Services	804.23	6,489.44	15,000.00	-8,510.56	43.26%
4038 · Janitorial Services	0.00	0.00	500.00	-500.00	0.0%
4050 · Equipment	0.00	918.99	6,000.00	-5,081.01	15.32%
4052 · Repairs and Maintenance	0.00	2,285.88	1,000.00	1,285.88	228.59%
4060 · Supplies	0.00	617.68	2,000.00	-1,382.32	30.88%
4061 · Dues/Subscriptions/Advertising	0.00	0.00	1,500.00	-1,500.00	0.0%
4062 · Postage	0.00	9.65	1,000.00	-990.35	0.97%
4080 · Consultant Fees	325.00	11,827.50	70,000.00	-58,172.50	16.9%
4081 · Attorney Fees	936.60	936.60	12,000.00	-11,063.40	7.81%
4202 · Land Administration	0.00	0.00	4,000.00	-4,000.00	0.0%
4205 · Street Addressing	0.00	270.19	40,000.00	-39,729.81	0.68%
4310 · Contingency	0.00	0.00	1,000.00	-1,000.00	0.0%
<b>Total Expense</b>	<b>10,410.56</b>	<b>101,259.13</b>	<b>282,351.00</b>	<b>-181,091.87</b>	<b>35.86%</b>
<b>Net Ordinary Income</b>	<b>-10,021.42</b>	<b>-77,100.04</b>	<b>-254,651.00</b>	<b>177,550.96</b>	<b>30.28%</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>TRANSFERS IN</b>					
9000 · From General Fund	0.00	270,000.00	270,000.00	0.00	100.0%
<b>Total TRANSFERS IN</b>	<b>0.00</b>	<b>270,000.00</b>	<b>270,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total Other Income</b>	<b>0.00</b>	<b>270,000.00</b>	<b>270,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>270,000.00</b>	<b>270,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Income</b>	<b>-10,021.42</b>	<b>192,899.96</b>	<b>15,349.00</b>	<b>177,550.96</b>	<b>1,256.76%</b>

# Finance Report Denali Borough March 2023

Cash Activity  
Last 60 Days

Type	Date	Num	Name	Memo	Amount	Balance	
<b>1010 · Petty Cash</b>						<b>200.00</b>	
Total 1010 · Petty Cash						200.00	
<b>1056 · FNB Land Management Fund 1973</b>						<b>23,658.83</b>	
Check	02/01/2023	2860	Tri-Valley Volunteer Fire Department	Feb Rent 2023	-602.88	23,055.95	
Transfer	02/01/2023			Feb 2023 Health Benefits	-1,234.66	21,821.29	
Transfer	02/07/2023			PPE 01312023	-780.47	21,040.82	
Transfer	02/10/2023			PPE 02102023	-2,839.16	18,201.66	
Deposit	02/14/2023			Deposit	1.00	18,202.66	
Transfer	02/14/2023			To correct deposit for LM into GF 02/01/20:	25.00	18,227.66	
Check	02/21/2023	ACH	First National Bank Alaska		-511.00	17,716.66	
Check	02/22/2023	ACH	AT&T Mobility - FirstNET	FAN 59104831	-47.77	17,668.89	
Check	02/22/2023	ACH	AT&T Mobility - FirstNET	FAN 59104831 (transfer made to GF 3/7/2023)	-172.49	17,496.40	
Check	02/23/2023	2861	Employee Reimbursement	Reimbursement	-70.61	17,425.79	
Transfer	02/24/2023			PPE 02192023	-2,839.15	14,586.64	
General Journal	02/28/2023	JE-CCREC-04		To reverse Check Transaction #79325 date	1,511.91	16,098.55	
General Journal	02/28/2023	JE-CCREC-02		To reverse Check Transaction #78873 date	218.80	16,317.35	
General Journal	02/28/2023	JE-CCREC-04		To record the transfer of funds on 03/09/20	-1,511.91	14,805.44	
General Journal	02/28/2023	JE-CCREC-02		To record the transfer of funds on 02/14/20	-218.80	14,586.64	
Check	03/01/2023	2862	Tri-Valley Volunteer Fire Department	Mar Rent 2023	-602.88	13,983.76	
Transfer	03/01/2023			Mar 2023 Health Benefits	-1,234.66	12,749.10	
Transfer	03/07/2023			PPE 02282023	-780.46	11,968.64	
Transfer	03/07/2023			ATT charged to incorrect account	172.49	12,141.13	
Check	03/07/2023	2863	Duncan GIS	Inv. DB2022Feb	-325.00	11,816.13	
Deposit	03/08/2023			Deposit	21,764.00	33,580.13	
Transfer	03/10/2023			PPE 03052023	-2,839.16	30,740.97	
Check	03/14/2023	ACH	AT&T Mobility - FirstNET	FAN 59104831	-47.77	30,693.20	
Check	03/23/2023	ACH	FNB Alaska	Acct No ****-0003 Statement Date 02/28/2023	-630.99	30,062.21	
Transfer	03/24/2023			PPE 03192023	-2,839.16	27,223.05	
Check	03/28/2023	2864	Levesque Law Group LLC	Inv. 19243	-936.60	26,286.45	
Check	03/28/2023	ACH	Alaska Communications	Inv. 1630286	-511.00	25,775.45	
Total 1056 · FNB Land Management Fund 1973						2,116.62	25,775.45
<b>1057 · FNB Land Sales Account 7392</b>						<b>34,766.15</b>	

# Finance Report Denali Borough March 2023

Cash Activity  
Last 60 Days

Type	Date	Num	Name	Memo	Amount	Balance
Deposit	02/06/2023			Deposit	200.00	34,966.15
Deposit	02/15/2023			Deposit	260.72	35,226.87
Deposit	02/28/2023			Interest	1.73	35,228.60
Deposit	03/15/2023			Deposit	260.72	35,489.32
Deposit	03/15/2023			Deposit	200.00	35,689.32
Deposit	03/31/2023			Interest	3.01	35,692.33
Total 1057 · FNB Land Sales Account 7392					926.18	35,692.33
<b>1061 · FNB Solid Waste Fund 1999</b>						<b>120,565.16</b>
Transfer	02/01/2023			Feb 2023 Health Benefits	-4,004.92	116,560.24
Check	02/02/2023	ACH	Golden Valley Electric Association - V		-591.41	115,968.83
Check	02/02/2023	ACH	Golden Valley Electric Association - V		-216.09	115,752.74
Check	02/02/2023	ACH	Golden Valley Electric Association - V		-81.63	115,671.11
Deposit	02/02/2023			Deposit	11.75	115,682.86
Deposit	02/03/2023			Deposit	12.00	115,694.86
Check	02/03/2023			Service Charge	-434.17	115,260.69
Check	02/06/2023	ACH	Matanuska Telephone Assoc - V	Acct: 11992 Jan 2023	-370.94	114,889.75
Deposit	02/06/2023			Deposit	6,255.00	121,144.75
Deposit	02/06/2023			Deposit	38.00	121,182.75
Deposit	02/06/2023			Deposit	48.75	121,231.50
Check	02/07/2023	4182	Evans Industries Inc.	Inv E28365, E4535	-787.50	120,444.00
Deposit	02/09/2023			Deposit	78.00	120,522.00
Transfer	02/10/2023			PPE 02102023	-9,554.58	110,967.42
Check	02/10/2023	CLOVER	Clover	Monthly Clover App MRKT Fee - Feb 2023	-64.70	110,902.72
Deposit	02/10/2023			Deposit	31.00	110,933.72
Deposit	02/10/2023			Deposit	380.00	111,313.72
Deposit	02/13/2023			Deposit	425.00	111,738.72
Deposit	02/13/2023			Deposit	10.00	111,748.72
Deposit	02/13/2023			Deposit	34.00	111,782.72
Deposit	02/14/2023			Deposit	354.45	112,137.17
Check	02/14/2023	4183	State of Alaska - Department of Labor		-806.55	111,330.62
Check	02/14/2023	ACH	Alaska Waste -V	Inv. 101918404S452	-614.09	110,716.53
Check	02/14/2023	ACH	Alaska Waste -V	Inv. 101918412S452	-2,132.74	108,583.79

# Finance Report Denali Borough March 2023

Cash Activity  
Last 60 Days

Type	Date	Num	Name	Memo	Amount	Balance
Check	02/15/2023	FDMS	First Data Merchant Services	FDMS Monthly Lease Feb 2023	-119.79	108,464.00
Deposit	02/16/2023			Deposit	10.00	108,474.00
Deposit	02/17/2023			Deposit	60.00	108,534.00
Check	02/21/2023	ACH	First National Bank Alaska		-7,482.27	101,051.73
Deposit	02/21/2023			Deposit	45.75	101,097.48
Deposit	02/21/2023			Deposit	147.00	101,244.48
Check	02/23/2023	4184	Napa Auto Parts	Inv. 48164	-39.98	101,204.50
Deposit	02/23/2023			Deposit	45.00	101,249.50
Transfer	02/24/2023			PPE 02192023	-11,420.79	89,828.71
Deposit	02/24/2023			Deposit	111.00	89,939.71
Deposit	02/27/2023			Deposit	93.00	90,032.71
Deposit	02/27/2023			Deposit	183.50	90,216.21
General Journal	02/28/2023	JE-CCREC-04		To reverse Deposit Transaction #80292 dat	6,063.30	96,279.51
General Journal	02/28/2023	JE-CCREC-04		To record the transfer of funds on 03/09/20	-6,063.30	90,216.21
Transfer	03/01/2023			Mar 2023 Health Benefits	-4,004.92	86,211.29
Deposit	03/01/2023			Deposit	2.00	86,213.29
Check	03/02/2023	ACH	Golden Valley Electric Association - V		-896.69	85,316.60
Deposit	03/02/2023			Deposit	24.00	85,340.60
Deposit	03/03/2023			Deposit	55.50	85,396.10
Check	03/03/2023			Service Charge	-330.78	85,065.32
Deposit	03/06/2023			Deposit	7,827.50	92,892.82
Deposit	03/06/2023			Deposit	41.75	92,934.57
Deposit	03/06/2023			Deposit	72.25	93,006.82
Deposit	03/06/2023			Deposit	1,849.53	94,856.35
Check	03/07/2023	4185	Shannon & Wilson, Inc.	Inv. 135499	-2,378.50	92,477.85
Check	03/07/2023	4186	Evans Industries Inc.	Inv. E23-3329, E23-3326, E23-3328	-2,486.25	89,991.60
Check	03/07/2023	4187	Nenana Heating Services, Inc.	0463	-4,349.85	85,641.75
Check	03/07/2023	ACH	NC Machinery	FBCS0525784	-597.68	85,044.07
Deposit	03/08/2023			Deposit	1,287.35	86,331.42
Deposit	03/08/2023			Deposit	12.00	86,343.42
Deposit	03/09/2023			Deposit	138.25	86,481.67
Transfer	03/10/2023			PPE 03052023	-11,010.95	75,470.72

# Finance Report Denali Borough March 2023

Cash Activity  
Last 60 Days

Type	Date	Num	Name	Memo	Amount	Balance
Deposit	03/10/2023			Deposit	33.75	75,504.47
Deposit	03/10/2023			Deposit	620.00	76,124.47
Check	03/10/2023	CLOVER	Clover	Monthly Clover App MRKT Fee - Mar 2023	-64.70	76,059.77
Check	03/13/2023	ACH	Matanuska Telephone Assoc - V	Acct: 11992 Feb 2023	-354.05	75,705.72
Deposit	03/13/2023			Deposit	908.75	76,614.47
Deposit	03/13/2023			Deposit	64.50	76,678.97
Deposit	03/13/2023			Deposit	38.00	76,716.97
Check	03/14/2023	ACH	Alaska Waste -V	Inv. 10198295S452	-503.84	76,213.13
Check	03/14/2023	ACH	Alaska Waste -V	Inv. 101968303S452	-2,182.55	74,030.58
Deposit	03/15/2023			Deposit	10.00	74,040.58
Check	03/15/2023	FDMS	First Data Merchant Services	FDMS Monthly Lease Mar 2023	-119.79	73,920.79
Deposit	03/16/2023			Deposit	22.00	73,942.79
Deposit	03/17/2023			Deposit	27.00	73,969.79
Deposit	03/20/2023			Deposit	3.75	73,973.54
Deposit	03/20/2023			Deposit	202.25	74,175.79
General Journal	03/23/2023	RECLASS01		Transfer from SW To GF to reimburse 09/2	-1,836.25	72,339.54
Transfer	03/23/2023			PPE 03192023	-10,992.77	61,346.77
Check	03/23/2023	ACH	FNB Alaska	Acct. No. ****0003 Statement Date 02/28/2	-1,486.00	59,860.77
Deposit	03/23/2023			Deposit	63.50	59,924.27
Deposit	03/24/2023			Deposit	69.50	59,993.77
Deposit	03/27/2023			Deposit	19.75	60,013.52
Deposit	03/27/2023			Deposit	75.00	60,088.52
Check	03/28/2023	4188	Three Bears Alaska - Healy	Inv 8193, 8194	-74.65	60,013.87
Check	03/28/2023	ACH	Alaska Communications	Inv. 1630286	-4,505.46	55,508.41
Deposit	03/30/2023			Deposit	604.20	56,112.61
Deposit	03/30/2023			Deposit	101.93	56,214.54
Deposit	03/30/2023			Deposit	2,054.52	58,269.06
Deposit	03/31/2023			Deposit	131.25	58,400.31
Total 1061 · FNB Solid Waste Fund 1999					-62,164.85	58,400.31
<b>1067 · FNB MSMRF 1981</b>						<b>363,020.10</b>
Check	03/28/2023	1065	Denali Borough School District	Anderson Roof Replacement Project, Ord 2	-253,894.00	109,126.10
Total 1067 · FNB MSMRF 1981					-253,894.00	109,126.10

# Finance Report Denali Borough March 2023

Cash Activity  
Last 60 Days

Type	Date	Num	Name	Memo	Amount	Balance	
<b>1081 · FNB Capital Imprvmnts Fund 4771</b>						<b>432,202.02</b>	
Total 1081 · FNB Capital Imprvmnts Fund 4771						432,202.02	
<b>TOTAL</b>						<b>-313,016.05</b>	<b>661,396.21</b>