

**Finance Report  
Denali Borough  
May 2023**

	May 31, 23	May 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	700,000.57	4,963,492.60
1032 · FNB Bus. Interest Sweep 0123	5,324,306.68	218,768.28
1037 · FNB Checking/CARES 9476	0.00	9,856.37
1038 · FNB Perm Inv Fund 5109	11,724.38	11,715.90
1041 · AMLIP-Key Bank		
1046 · Disaster Contingency Fund	123,644.37	140,115.22
1068 · MSMRF	655,693.42	884,208.46
<b>Total 1041 · AMLIP-Key Bank</b>	<b>779,337.79</b>	<b>1,024,323.68</b>
1054 · FNB Land Mgmt Savings 5436	343,014.95	52,721.39
1056 · FNB Land Management Fund 1973	133,423.24	169,872.09
1057 · FNB Land Sales Account 7392	37,084.87	29,917.02
1058 · FNB Land Mgmt Capital Fund 5162	262,349.49	261,975.64
1061 · FNB Solid Waste Fund 1999	245,643.92	173,956.68
1062 · FNB Equipmt Reserve Fund 6289	902,420.92	346,536.66
1063 · FNB Solid Waste Savings 6004	83,125.07	13,017.81
1064 · FNB Landfill Closure Fund 4821	69,939.11	246,716.44
1067 · FNB MSMRF 1981	109,126.10	13,020.10
1071 · FNB Parks & Recreation 7037	226,257.86	102,092.35
1075 · FNB Emerg. Resp. Apparatus 2320	213,862.50	261,362.50
1081 · FNB Capital Imprvmnts Fund 4771	432,703.19	439,026.70
<b>Total Checking/Savings</b>	<b>9,875,420.64</b>	<b>8,339,472.21</b>
<b>Accounts Receivable</b>		
1110 · O/A Tax Receivable	-40.78	2,342.31
1111 · Severance Tax Receivable	-70.00	-70.00
1200 · Accounts Receivable		
1201 · Solid Waste	20,630.65	13,641.12
1200 · Accounts Receivable - Other	500.00	0.00
<b>Total 1200 · Accounts Receivable</b>	<b>21,130.65</b>	<b>13,641.12</b>
1300 · Land Sales Receivable	19,169.26	25,168.46
1301 · Lease Receivable	248,531.77	254,682.84
<b>Total Accounts Receivable</b>	<b>288,720.90</b>	<b>295,764.73</b>
<b>Other Current Assets</b>		
1140 · State & Federal Receivable	33,585.59	174,575.04
1499 · Undeposited Funds	5,222.70	-4,304.97
1962 · OPEB Pension Asset	0.00	80,630.99
<b>Total Other Current Assets</b>	<b>38,808.29</b>	<b>250,901.06</b>
<b>Total Current Assets</b>	<b>10,202,949.83</b>	<b>8,886,138.00</b>

**Finance Report  
Denali Borough  
May 2023**

	<b>May 31, 23</b>	<b>May 31, 22</b>
<b>Fixed Assets</b>		
1510 · Solid Waste Landfill	1,564,406.50	1,570,913.35
1515 · Accumulated Depreciation	-2,202,008.39	-2,168,955.23
1516 · Accumulated Amortization - LM	-5,969.84	0.00
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
1680 · ROU Asset - Office Space	301,172.72	0.00
1692 · School Buildings	34,859,738.62	33,621,413.87
1698 · Accumulated Amortization - GF	-31,195.37	0.00
1699 · Accum Deprec Gov't	-15,193,642.66	-14,751,540.09
<b>Total Fixed Assets</b>	<b>21,521,227.53</b>	<b>20,687,328.13</b>
<b>Other Assets</b>		
<b>1935 · First National Bank Alaska</b>		
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>	<b>0.00</b>	<b>154,577.62</b>
<b>1940 · TVI/ProEquities</b>		
1941 · Bond	2,239,294.12	1,230,225.92
1943 · Accrued Int	12,951.44	6,584.89
1944 · Market Value Adj	-30,442.60	-13,832.52
1945 · Cash	40,823.76	267,173.19
1946 · Landfill Closure Fund CD	249,000.00	249,000.00
1947 · General Fund CD	988,000.00	1,486,000.00
<b>Total 1940 · TVI/ProEquities</b>	<b>3,499,626.72</b>	<b>3,225,151.48</b>
<b>1950 · PIF-TVI/Pro Equities</b>		
1951 · Accrued Interest	5,295.93	5,628.45
1952 · Investment Market Value Adjust	-60,914.23	-50,026.87
1953 · Money Market Funds	13,892.87	58,142.96
1954 · Fixed Income	1,650,290.16	1,672,600.39
<b>1955 · Vanguard Mid-Cap Fund</b>		
Vanguard mid-cap mkt adj	129,619.25	177,012.74
1955 · Vanguard Mid-Cap Fund - Other	409,665.26	469,869.85
<b>Total 1955 · Vanguard Mid-Cap Fund</b>	<b>539,284.51</b>	<b>646,882.59</b>
<b>1956 · Vanguard Small-Cap Fund</b>		
Vanguard small cap mkt adj	88,202.47	126,188.52
1956 · Vanguard Small-Cap Fund - Other	406,912.97	465,449.03
<b>Total 1956 · Vanguard Small-Cap Fund</b>	<b>495,115.44</b>	<b>591,637.55</b>
<b>1958 · Vanguard 500 Index Fund</b>		
1957 · Vanguard 500-Market Value Adjus	655,748.83	724,259.75
1958 · Vanguard 500 Index Fund - Other	237,952.10	316,944.07

**Finance Report  
Denali Borough  
May 2023**

Balance Sheet

	<b>May 31, 23</b>	<b>May 31, 22</b>
Total 1958 · Vanguard 500 Index Fund	893,700.93	1,041,203.82
Total 1950 · PIF-TVI/Pro Equities	3,536,665.61	3,966,068.89
1960 · Deferred Outflow-PERS Employer	163,827.72	175,001.91
1961 · Deferred Outflows-OPEB	34,786.63	69,202.72
Total Other Assets	7,234,906.68	7,590,002.62
<b>TOTAL ASSETS</b>	<b>38,959,084.04</b>	<b>37,163,468.75</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2010 · Accounts Payable	5,422.92	1,820.50
Total Accounts Payable	5,422.92	1,820.50
<b>Credit Cards</b>		
1096 · FNB Credit Cards		
1097 · Solid Waste FNBCC	199.95	13,773.67
1098 · Land Enterprise FNBCC	119.40	592.88
1099 · General Fund FNBCC	1,445.15	-7,681.51
1100 · Cares AcctFNBACC	4.99	4.99
1096 · FNB Credit Cards - Other	129.77	129.77
Total 1096 · FNB Credit Cards	1,899.26	6,819.80
Total Credit Cards	1,899.26	6,819.80
<b>Other Current Liabilities</b>		
2100 · Payroll Liabilities		
2106 · Primerica Payable	56.05	56.05
2107 · SBS Payable	153.57	101.85
2100 · Payroll Liabilities - Other	20.64	20.64
Total 2100 · Payroll Liabilities	230.26	178.54
2101 · Payroll Liab	0.00	3,673.99
2340 · Accrued PTO (Formerly Vaca Lve)	81,988.17	79,082.63
2390 · Current - Leased Office Space	62,636.68	0.00
2400 · Deferred Revenue	2,651.73	833.10
Total Other Current Liabilities	147,506.84	83,768.26
Total Current Liabilities	154,829.02	92,408.56
<b>Long Term Liabilities</b>		
2020 · Est. Liab. for Landfill Closure	993,002.63	916,859.42
2030 · PERS Pension Liability-Employer	824,111.99	978,951.99
2031 · Deferred Inflows-PERS Employer	328,637.00	0.00
2032 · OPEB Retirement Liability	-605,564.00	0.00
2033 · Deferred Inflows OPEB	331,604.00	69,133.00
2040 · LT Deferred Resources on Lease	247,587.06	254,682.84
2041 · LT Liability - Leased Office	201,370.83	0.00
Total Long Term Liabilities	2,320,749.51	2,219,627.25
<b>Total Liabilities</b>	<b>2,475,578.53</b>	<b>2,312,035.81</b>
<b>Equity</b>		

**Finance Report  
Denali Borough  
May 2023**

Balance Sheet

	<b>May 31, 23</b>	<b>May 31, 22</b>
2510 · Invmt in Acct Group - Gen Fund	20,044,739.00	19,082,332.42
2515 · Investment in Acct Group - Land	34,367.00	8,831.54
2520 · Invmt in Acct Group - Landfill	1,442,122.00	1,596,164.17
<b>2740 · Fund Balance</b>		
2650 · Resv for subs exp	6,283,877.00	4,727,883.00
2741 · Permanent Fund	3,343,379.00	3,780,825.00
2742 · School Maintenance	955,204.77	854,031.00
2743 · Capital Projects	400,221.52	400,004.00
2744 · Landfill	229,648.00	134,241.00
2746 · Land	387,474.00	499,102.00
2751 · 2751 Spendable PIF	0.00	424,138.00
2752 · 2752 Disaster Contingency	140,217.89	140,031.00
<b>Total 2740 · Fund Balance</b>	<b>11,740,022.18</b>	<b>10,960,255.00</b>
2745 · Retained Earnings	115,240.59	885,862.03
<b>Net Income</b>	<b>3,107,014.74</b>	<b>2,317,987.78</b>
<b>Total Equity</b>	<b>36,483,505.51</b>	<b>34,851,432.94</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>38,959,084.04</b>	<b>37,163,468.75</b>

**Finance Report  
Denali Borough  
May 2023**

Governance  
Budget vs. Actual

	May 23	Jul '22 - May 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	411,411.00	0.00	100.0%
3215 · ARPA	0.00	203,659.00	203,659.00	0.00	100.0%
<b>Total INTERGOVERNMENTAL, FEDERAL</b>	<b>0.00</b>	<b>615,070.00</b>	<b>615,070.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>INTERGOVERNMENTAL, STATE</b>					
3310 · Community Assistance (Reven	0.00	381,172.76	381,173.00	-0.24	100.0%
3320 · PERS On Behalf Payments	0.00	10,752.40	14,120.00	-3,367.60	76.15%
3330 · Electric/Telephone Co-op Tax	0.00	0.00	47,213.00	-47,213.00	0.0%
3350 · LGLRRG	0.00	3,181,476.12	3,149,269.00	32,207.12	101.02%
<b>Total INTERGOVERNMENTAL, STATE</b>	<b>0.00</b>	<b>3,573,401.28</b>	<b>3,591,775.00</b>	<b>-18,373.72</b>	<b>99.49%</b>
<b>TAXES</b>					
3110 · Overnight Accommodation Tax	0.00	2,809,227.85	4,140,000.00	-1,330,772.15	67.86%
3120 · Severance Tax	0.00	47,195.30	50,000.00	-2,804.70	94.39%
3130 · Alcohol Tax	0.00	263,102.87	320,000.00	-56,897.13	82.22%
3140 · Marijuana Tax	0.00	44,506.25	70,000.00	-25,493.75	63.58%
<b>Total TAXES</b>	<b>0.00</b>	<b>3,164,032.27</b>	<b>4,580,000.00</b>	<b>-1,415,967.73</b>	<b>69.08%</b>
3410 · Interest Income	17,764.15	152,836.94	102,000.00	50,836.94	149.84%
3910 · Miscellaneous Income	1,734.61	3,551.21	2,000.00	1,551.21	177.56%
3920 · Penalties/Interest	0.00	5,642.07	5,650.00	-7.93	99.86%
<b>Total Income</b>	<b>19,498.76</b>	<b>7,514,533.77</b>	<b>8,896,495.00</b>	<b>-1,381,961.23</b>	<b>84.47%</b>
<b>Gross Profit</b>	<b>19,498.76</b>	<b>7,514,533.77</b>	<b>8,896,495.00</b>	<b>-1,381,961.23</b>	<b>84.47%</b>
<b>Expense</b>					
4001 · Nonstaff Stipends	1,850.00	19,300.00	22,800.00	-3,500.00	84.65%
4005 · Mayor Salary	7,400.16	82,881.79	96,202.00	-13,320.21	86.15%
4006 · Staff Salaries	25,909.13	326,856.95	395,000.00	-68,143.05	82.75%
4010 · Mayor Benefits	5,823.26	64,680.36	78,356.00	-13,675.64	82.55%
4011 · Staff Benefits	22,269.45	286,509.53	392,153.00	-105,643.47	73.06%
4012 · Nonstaff Benefits	141.53	1,461.15	1,910.00	-448.85	76.5%
4014 · Workmen's Compensation	0.00	8,603.00	8,603.00	0.00	100.0%
4021 · Nonstaff Training & Travel	0.00	4,970.25	9,000.00	-4,029.75	55.23%
4022 · Staff Training & Travel	2,671.10	10,765.30	19,000.00	-8,234.70	56.66%
4023 · Mayor Conferences & Travel	0.00	10,205.60	11,000.00	-794.40	92.78%
4030 · Rent	4,649.33	51,018.74	55,278.00	-4,259.26	92.3%
4031 · Utilities	2,959.51	11,943.39	15,000.00	-3,056.61	79.62%
4032 · Interest Expense	399.87	4,922.46	5,313.00	-390.54	92.65%
4035 · IT Services	1,231.00	45,831.84	50,000.00	-4,168.16	91.66%
4038 · Janitorial Services	0.00	3,984.00	4,500.00	-516.00	88.53%
4040 · Elections	0.00	8,908.19	9,000.00	-91.81	98.98%
4050 · Equipment	549.96	6,276.66	11,000.00	-4,723.34	57.06%
4052 · Repairs and Maintenance	0.00	2,413.87	69,000.00	-66,586.13	3.5%
4060 · Supplies	180.50	4,475.11	7,000.00	-2,524.89	63.93%
4061 · Dues/Subscriptions/Advertising	139.29	4,703.25	7,000.00	-2,296.75	67.19%

**Finance Report  
Denali Borough  
May 2023**

Governance  
Budget vs. Actual

	May 23	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
<b>4062 · Postage</b>	71.05	1,129.58	1,500.00	-370.42	75.31%
<b>4064 · Bank Fees</b>	158.70	1,881.42	3,000.00	-1,118.58	62.71%
<b>4070 · Vehicle Insurance</b>	0.00	1,088.00	1,088.00	0.00	100.0%
<b>4071 · Property Insurance</b>	0.00	3,722.50	3,723.00	-0.50	99.99%
<b>4073 · Bonding &amp; Insurance</b>	0.00	16,004.00	16,000.00	4.00	100.03%
<b>4080 · Consultant Fees</b>	10,428.00	51,735.21	50,000.00	1,735.21	103.47%
<b>4081 · Attorney Fees</b>	0.00	697.20	10,000.00	-9,302.80	6.97%
<b>4082 · Audit Fees</b>	13,418.00	30,518.00	42,500.00	-11,982.00	71.81%
<b>4083 · Tax Audit Fees</b>	0.00	0.00	5,000.00	-5,000.00	0.0%
<b>4310 · Contingency</b>	0.00	1,722.79	15,000.00	-13,277.21	11.49%
<b>4320 · Hazard Mitigation</b>	0.00	11,368.11	12,000.00	-631.89	94.73%
<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	4,376.98	6,804.00	-2,427.02	64.33%
Cantwell Volunteer Fire Departm	0.00	13,209.72	21,171.00	-7,961.28	62.4%
Denali Chamber of Commerce	0.00	13,500.00	13,500.00	0.00	100.0%
Denali Emergency Services Assn	0.00	117,295.00	148,000.00	-30,705.00	79.25%
Denali Preschool and Lrning Cnt	0.00	10,196.00	17,500.00	-7,304.00	58.26%
Denali Visitor Center	0.00	15,000.00	15,000.00	0.00	100.0%
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	14,070.21	16,500.00	-2,429.79	85.27%
McKinley Volunteer Fire Dept	0.00	10,806.48	23,880.00	-13,073.52	45.25%
Neighbor to Neighbor	0.00	9,600.00	9,600.00	0.00	100.0%
Panguingue Creek Homeowners	0.00	5,538.09	10,000.00	-4,461.91	55.38%
Railbelt Mental Health	0.00	9,937.21	10,000.00	-62.79	99.37%
Tri-Valley Community Library	0.00	17,738.45	18,000.00	-261.55	98.55%
Tri-Valley Volunteer Fire Dept	0.00	147,231.15	230,456.00	-83,224.85	63.89%
<b>Total 5200 · Nonprofit Contributions</b>	0.00	399,870.79	572,911.00	-173,040.21	69.8%
<b>5300 · Revenue Sharing Distribution</b>					
Cantwell Volunteer Fire Departm	0.00	15,789.00	15,789.00	0.00	100.0%
McKinley Volunteer Fire Dept	0.00	15,789.00	15,789.00	0.00	100.0%
Tri-Valley Volunteer Fire Depar	0.00	15,789.00	15,789.00	0.00	100.0%
<b>Total 5300 · Revenue Sharing Distributic</b>	0.00	47,367.00	47,367.00	0.00	100.0%
<b>5310 · Municipal Assistance</b>	0.00	50,000.00	50,000.00	0.00	100.0%
<b>5400 · Community Events</b>	-372.64	2,029.38	4,000.00	-1,970.62	50.74%
<b>6000 · Matching Grants</b>					
McKinley Volunteer Fire Dept	0.00	12,400.00	12,400.00	0.00	100.0%

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May 2023**

Governance  
Budget vs. Actual

	May 23	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
<b>Total 6000 · Matching Grants</b>	0.00	12,400.00	12,400.00	0.00	100.0%
<b>7010 · DBSD Mandatory Contribution</b>	0.00	1,060,480.00	1,060,480.00	0.00	100.0%
<b>7020 · DBSD Additional Allowable Cont</b>	0.00	1,660,649.00	1,660,649.00	0.00	100.0%
<b>Total Expense</b>	99,877.20	4,372,542.42	4,893,901.00	-521,358.58	89.35%
<b>Net Ordinary Income</b>	-80,378.44	3,141,991.35	4,002,594.00	-860,602.65	78.5%
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>TRANSFERS OUT</b>					
<b>9120 · To Special Revenue Fund</b>	47,955.00	47,955.00	47,955.00	0.00	100.0%
<b>9160 · To Land Management Fund</b>	100,000.00	370,000.00	370,000.00	0.00	100.0%
<b>9170 · To Solid Waste Enterprise Fund</b>	400,000.00	573,000.00	573,000.00	0.00	100.0%
<b>Total TRANSFERS OUT</b>	547,955.00	990,955.00	990,955.00	0.00	100.0%
<b>Total Other Expense</b>	547,955.00	990,955.00	990,955.00	0.00	100.0%
<b>Net Other Income</b>	-547,955.00	-990,955.00	-990,955.00	0.00	100.0%
<b>Net Income</b>	<b>-628,333.44</b>	<b>2,151,036.35</b>	<b>3,011,639.00</b>	<b>-860,602.65</b>	<b>71.42%</b>

**Finance Report  
Denali Borough  
May 2023**

Land Management  
Budget vs. Actual

	May 23	Jul '22 - May 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	1,103.79	1,400.00	-296.21	78.84%
<b>Total INTERGOVERNMENTAL, STATE</b>	0.00	1,103.79	1,400.00	-296.21	78.84%
3410 · Interest Income	34.05	1,619.56	1,300.00	319.56	124.58%
3500 · Land Lease	0.00	15,168.44	17,297.00	-2,128.56	87.69%
3501 · Interest Income - Lease	0.00	6,595.56	6,841.00	-245.44	96.41%
3910 · Miscellaneous Income	54.00	367.00	0.00	367.00	100.0%
3930 · Application Fee	25.00	175.00	250.00	-75.00	70.0%
<b>Total Income</b>	113.05	25,029.35	27,088.00	-2,058.65	92.4%
<b>Gross Profit</b>	113.05	25,029.35	27,088.00	-2,058.65	92.4%
<b>Expense</b>					
4001 · Nonstaff Stipends	725.00	7,250.00	11,400.00	-4,150.00	63.6%
4006 · Staff Salaries	4,319.46	49,673.80	56,153.00	-6,479.20	88.46%
4011 · Staff Benefits	2,594.15	28,756.98	38,926.00	-10,169.02	73.88%
4012 · Nonstaff Benefits	55.46	610.10	872.00	-261.90	69.97%
4014 · Workmen's Compensation	0.00	1,229.00	1,229.00	0.00	100.0%
4021 · Nonstaff Training & Travel	0.00	0.00	1,000.00	-1,000.00	0.0%
4022 · Staff Training & Travel	55.38	376.38	3,000.00	-2,623.62	12.55%
4030 · Rent	1,119.57	6,654.77	6,655.00	-0.23	100.0%
4031 · Utilities	0.00	429.84	1,000.00	-570.16	42.98%
4032 · Interest Expense	86.19	579.79	580.00	-0.21	99.96%
4035 · IT Services	511.00	7,511.44	10,000.00	-2,488.56	75.11%
4038 · Janitorial Services	576.00	576.00	1,300.00	-724.00	44.31%
4050 · Equipment	0.00	918.99	2,000.00	-1,081.01	45.95%
4052 · Repairs and Maintenance	0.00	2,285.88	3,000.00	-714.12	76.2%
4060 · Supplies	29.72	667.85	1,500.00	-832.15	44.52%
4061 · Dues/Subscriptions/Advertising	0.00	0.00	500.00	-500.00	0.0%
4062 · Postage	13.85	35.68	500.00	-464.32	7.14%
4080 · Consultant Fees	1,767.50	13,595.00	70,000.00	-56,405.00	19.42%
4081 · Attorney Fees	84.40	2,501.40	10,000.00	-7,498.60	25.01%
4202 · Land Administration	0.00	0.00	500.00	-500.00	0.0%
4205 · Street Addressing	0.00	270.19	40,000.00	-39,729.81	0.68%
4310 · Contingency	0.00	0.00	500.00	-500.00	0.0%
<b>Total Expense</b>	11,937.68	123,923.09	260,615.00	-136,691.91	47.55%
<b>Net Ordinary Income</b>	-11,824.63	-98,893.74	-233,527.00	134,633.26	42.35%
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>TRANSFERS IN</b>					
9000 · From General Fund	100,000.00	370,000.00	370,000.00	0.00	100.0%
<b>Total TRANSFERS IN</b>	100,000.00	370,000.00	370,000.00	0.00	100.0%
<b>Total Other Income</b>	100,000.00	370,000.00	370,000.00	0.00	100.0%
<b>Net Other Income</b>	100,000.00	370,000.00	370,000.00	0.00	100.0%
<b>Net Income</b>	<b>88,175.37</b>	<b>271,106.26</b>	<b>136,473.00</b>	<b>134,633.26</b>	<b>198.65%</b>

**Finance Report  
Denali Borough  
May 2023**

Solid Waste  
Budget vs. Actual

	May 23	Jul '22 - May 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	3,499.85	4,520.00	-1,020.15	77.43%
<b>Total INTERGOVERNMENTAL, STATE</b>	0.00	3,499.85	4,520.00	-1,020.15	77.43%
3410 · Interest Income		4,412.95	3,000.00	1,412.95	147.1%
3710 · Tipping Fees	40,521.36	346,249.78	510,000.00	-163,750.22	67.89%
3720 · Cover	15.75	225.35	150.00	75.35	150.23%
<b>Total Income</b>	40,537.11	354,387.93	517,670.00	-163,282.07	68.46%
<b>Gross Profit</b>	40,537.11	354,387.93	517,670.00	-163,282.07	68.46%
<b>Expense</b>					
4006 · Staff Salaries	19,672.81	204,146.69	226,473.00	-22,326.31	90.14%
4011 · Staff Benefits	9,212.48	100,574.26	112,650.00	-12,075.74	89.28%
4014 · Workmen's Compensation	0.00	3,692.00	3,692.00	0.00	100.0%
4022 · Staff Training & Travel	0.00	272.84	1,000.00	-727.16	27.28%
4031 · Utilities	1,133.57	11,514.14	15,000.00	-3,485.86	76.76%
4033 · Heating Fuel	2,517.10	13,081.10	12,000.00	1,081.10	109.01%
4035 · IT Services	511.00	7,067.56	7,600.00	-532.44	92.99%
4050 · Equipment	459.51	11,732.00	12,000.00	-268.00	97.77%
4051 · Safety Equipment	179.95	1,609.36	3,000.00	-1,390.64	53.65%
4052 · Repairs and Maintenance	16,529.07	35,879.96	40,000.00	-4,120.04	89.7%
4053 · Equipment Fuel (Diesel)	0.00	22,590.70	26,500.00	-3,909.30	85.25%
4054 · Equipment Fuel (Gas)	0.00	0.00	500.00	-500.00	0.0%
4056 · Snow Plowing	1,855.00	16,278.75	20,000.00	-3,721.25	81.39%
4057 · Tools	0.00	2,144.31	3,500.00	-1,355.69	61.27%
4060 · Supplies	411.18	2,677.15	3,500.00	-822.85	76.49%
4061 · Dues/Subscriptions/Advertising	0.00	557.40	2,000.00	-1,442.60	27.87%
4064 · Bank Fees	404.67	11,546.25	12,500.00	-953.75	92.37%
4070 · Vehicle Insurance	0.00	1,088.00	1,088.00	0.00	100.0%
4071 · Property Insurance	0.00	3,722.50	3,723.00	-0.50	99.99%
4072 · Equipment Insurance	0.00	2,548.00	2,548.00	0.00	100.0%
4080 · Consultant Fees	0.00	0.00	6,000.00	-6,000.00	0.0%
4100 · Survey Fees	7,500.00	7,500.00	10,000.00	-2,500.00	75.0%
4101 · Hauling Fees	3,154.11	33,515.05	45,000.00	-11,484.95	74.48%
4102 · Cover and Cell Maintenance	0.00	0.00	3,000.00	-3,000.00	0.0%
4103 · Well Monitoring	0.00	18,131.75	65,870.00	-47,738.25	27.53%
4104 · Gas Monitoring	0.00	0.00	7,000.00	-7,000.00	0.0%
4105 · HHW Disposal	0.00	0.00	5,000.00	-5,000.00	0.0%
4107 · DEC Inspections	0.00	4,210.00	4,210.00	0.00	100.0%
4310 · Contingency	0.00	390.10	3,000.00	-2,609.90	13.0%
4320 · Hazard Mitigation	0.00	0.00	3,000.00	-3,000.00	0.0%
<b>Total Expense</b>	63,540.45	516,469.87	661,354.00	-144,884.13	78.09%
<b>Net Ordinary Income</b>	-23,003.34	-162,081.94	-143,684.00	-18,397.94	112.8%
<b>Other Income/Expense</b>					

**Finance Report  
Denali Borough  
May 2023**

Solid Waste  
Budget vs. Actual

	May 23	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
<b>Other Income</b>					
<b>TRANSFERS IN</b>					
<b>9000 - From General Fund</b>	400,000.00	573,000.00	573,000.00	0.00	100.0%
<b>Total TRANSFERS IN</b>	400,000.00	573,000.00	573,000.00	0.00	100.0%
<b>Total Other Income</b>	400,000.00	573,000.00	573,000.00	0.00	100.0%
<b>Net Other Income</b>	400,000.00	573,000.00	573,000.00	0.00	100.0%
<b>Net Income</b>	<b>376,996.66</b>	<b>410,918.06</b>	<b>429,316.00</b>	<b>-18,397.94</b>	<b>95.72%</b>

**Finance Report  
Denali Borough  
May 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>25,775.45</b>	
Check	04/03/2023	2865	Tri-Valley Volunteer Fire Department	April Rent 2023	-602.88	25,172.57	
Transfer	04/04/2023			PPE 03312023	-780.46	24,392.11	
Transfer	04/06/2023			Apr 2023 Health Benefits	-1,234.66	23,157.45	
Transfer	04/07/2023			PPE 04022023	-2,839.15	20,318.30	
Check	04/10/2023	2866	Levesque Law Group LLC	Inv. 19298	-1,480.40	18,837.90	
Check	04/17/2023	ACH	FNB Alaska	Acct No ****-0003 Statement Date 03/28/20	-293.23	18,544.67	
Transfer	04/19/2023			Operating Funds Transfer	30,000.00	48,544.67	
Check	04/20/2023	ACH	Alaska Communications	Inv. 1680792	-511.00	48,033.67	
Transfer	04/21/2023			PPE 04162023	-2,839.16	45,194.51	
Transfer	05/01/2023			PPE 04302023	-780.46	44,414.05	
Check	05/01/2023	2867	B&A Kramer Cleaning Services	Apr 2023 Janitorial Services	-576.00	43,838.05	
Check	05/01/2023	2868	Tri-Valley Volunteer Fire Department	May Rent 2023	-602.88	43,235.17	
Transfer	05/01/2023			May 2023 Health Benefits	-1,234.66	42,000.51	
Check	05/03/2023	2869	Duncan GIS	Inv. DB2023 Mar/April 2023	-1,767.50	40,233.01	
Transfer	05/05/2023			PPE 04302023	-2,839.15	37,393.86	
Transfer	05/11/2023			Operating Transfer per ORD 23-05	100,000.00	137,393.86	
Check	05/15/2023	2870	Levesque Law Group LLC	Inv. 119349	-84.40	137,309.46	
Check	05/16/2023	2871	Tri-Valley Volunteer Fire Department	June Rent 2023	-602.88	136,706.58	
Transfer	05/19/2023			PPE 05142023	-2,839.16	133,867.42	
Check	05/22/2023	ACH	Alaska Communications	Inv. 1730953	-511.00	133,356.42	
Check	05/23/2023	ACH	FNB Alaska	Acct No ****-0003 Statement Date 04/28/20	-12.18	133,344.24	
Transfer	05/25/2023			To correct LM revenue deposited into GF 0	54.00	133,398.24	
Deposit	05/26/2023			Deposit	25.00	133,423.24	
Total 1056 · FNB Land Management Fund 1973						107,647.79	133,423.24
<b>1057 · FNB Land Sales Account 7392</b>						<b>35,692.33</b>	
Deposit	04/17/2023			Deposit	925.72	36,618.05	
Deposit	04/28/2023			Interest	2.77	36,620.82	
Deposit	05/15/2023			Deposit	260.72	36,881.54	
Deposit	05/17/2023			Deposit	200.00	37,081.54	

**Finance Report  
Denali Borough  
May 2023**

Cash Activity  
Last 60 Days

Type	Date	Num	Name	Memo	Amount	Balance
Deposit	05/31/2023			Interest	3.33	37,084.87
Total 1057 · FNB Land Sales Account 7392					1,392.54	37,084.87
<b>1061 · FNB Solid Waste Fund 1999</b>						<b>58,400.31</b>
Deposit	04/03/2023			Deposit	118.50	58,518.81
Deposit	04/03/2023			Deposit	220.75	58,739.56
Deposit	04/05/2023			Deposit	6.00	58,745.56
Transfer	04/06/2023			Apr 2023 Health Benefits	-4,004.92	54,740.64
Deposit	04/06/2023			Deposit	6.00	54,746.64
Transfer	04/07/2023			PPE 04022023	-11,076.50	43,670.14
Deposit	04/07/2023			Deposit	22.50	43,692.64
Deposit	04/07/2023			Deposit	433.75	44,126.39
Check	04/10/2023	4189	Nenana Heating Services, Inc.	0463	-5,723.97	38,402.42
Check	04/10/2023	4190	CLI Construction Inc	Inv. 104600	-3,600.00	34,802.42
Check	04/10/2023	4191	Arctic Fire & Safety	Inv. A295550	-118.75	34,683.67
Deposit	04/10/2023			Deposit	6,497.50	41,181.17
Deposit	04/10/2023			Deposit	21.25	41,202.42
Deposit	04/10/2023			Deposit	71.75	41,274.17
Deposit	04/11/2023			Deposit	1,058.35	42,332.52
General Journal	04/11/2023	FEMA		To transfer waived tipping fee reimburseme	9,787.50	52,120.02
Check	04/11/2023	CLOVER	Clover	Monthly Clover App MRKT Fee - Apr 2023	-64.70	52,055.32
Check	04/12/2023	ACH	Golden Valley Electric Association - V		-165.23	51,890.09
Check	04/12/2023	ACH	Golden Valley Electric Association - V		-478.93	51,411.16
Check	04/12/2023	ACH	Golden Valley Electric Association - V		-66.18	51,344.98
Deposit	04/13/2023			Deposit	39.30	51,384.28
Deposit	04/14/2023			Deposit	2.00	51,386.28
Check	04/17/2023	ACH	FNB Alaska	Acct. No. ****0003 Statement Date 03/28/2	-96.98	51,289.30
Deposit	04/17/2023			Deposit	45.25	51,334.55
Deposit	04/17/2023			Deposit	236.00	51,570.55
Check	04/17/2023	FDMS	First Data Merchant Services	FDMS Monthly Lease Apr 2023	-119.79	51,450.76
Check	04/18/2023	ACH	Matanuska Telephone Assoc - V	Acct: 11992 Mar 2023	-361.79	51,088.97
Check	04/18/2023	ACH	Alaska Waste -V	Inv. 102019120S452	-510.12	50,578.85
Check	04/18/2023	ACH	Alaska Waste -V	Inv. 102018128	-2,846.49	47,732.36

**Finance Report  
Denali Borough  
May 2023**

Cash Activity  
Last 60 Days

Type	Date	Num	Name	Memo	Amount	Balance
Check	04/19/2023	4192	Evans Industries Inc.	Inv. E23-3335	-1,466.25	46,266.11
Check	04/19/2023	4193	Three Bears Alaska - Healy	Inv 8520, 8524	-103.94	46,162.17
Transfer	04/19/2023			Operating Funds Transfer	50,000.00	96,162.17
Check	04/20/2023	ACH	Alaska Communications	Inv. 1680792	-511.00	95,651.17
Deposit	04/20/2023			Deposit	15.00	95,666.17
Deposit	04/20/2023			Deposit	97.00	95,763.17
Transfer	04/21/2023			PPE 04162023	-10,937.12	84,826.05
Deposit	04/24/2023			Deposit	27.00	84,853.05
Deposit	04/24/2023			Deposit	45.00	84,898.05
Deposit	04/24/2023			Deposit	137.50	85,035.55
Deposit	04/26/2023			Deposit	838.00	85,873.55
Deposit	04/26/2023			Deposit	2,504.28	88,377.83
Deposit	04/27/2023			Deposit	75.00	88,452.83
Deposit	04/28/2023			Deposit	35.50	88,488.33
Check	04/28/2023			Service Charge	-411.25	88,077.08
Transfer	05/01/2023			May 2023 Health Benefits	-4,004.92	84,072.16
Deposit	05/01/2023			Deposit	24.25	84,096.41
Deposit	05/01/2023			Deposit	81.50	84,177.91
Check	05/03/2023	4194	Nenana Heating Services, Inc.	0463	-2,517.10	81,660.81
Check	05/03/2023	ACH	NC Machinery	FBCS0525784	-1,324.27	80,336.54
Check	05/03/2023	4196	Employee Reimbursement	Employee Reimbursement	-179.95	80,156.59
Check	05/03/2023	4195	Evans Industries Inc.	Inv. E23-3339	-255.00	79,901.59
Check	05/03/2023	4197	Napa Auto Parts	Inv. 49888, 49993, 50057	-211.23	79,690.36
Deposit	05/04/2023			Deposit	13,523.75	93,214.11
Transfer	05/05/2023			PPE 04302023	-12,223.75	80,990.36
Deposit	05/05/2023			Deposit	52.00	81,042.36
Deposit	05/08/2023			Deposit	17.50	81,059.86
Deposit	05/08/2023			Deposit	131.50	81,191.36
Deposit	05/08/2023			Deposit	164.00	81,355.36
Deposit	05/10/2023			Deposit	23.00	81,378.36
Check	05/10/2023	CLOVER	Clover	Monthly Clover App MRKT Fee - May 2023	-64.70	81,313.66
Deposit	05/11/2023			Deposit	463.10	81,776.76

**Finance Report  
Denali Borough  
May 2023**

Cash Activity  
Last 60 Days

Type	Date	Num	Name	Memo	Amount	Balance
Transfer	05/11/2023			Funds Transfer per ORD 23-05	200,000.00	281,776.76
Deposit	05/11/2023			Deposit	155.00	281,931.76
Deposit	05/12/2023			Deposit	532.00	282,463.76
Deposit	05/12/2023			Deposit	447.50	282,911.26
Check	05/15/2023	4198	Phillips Scales	Inv. 018549, 018562	-15,095.00	267,816.26
Check	05/15/2023	4199	CLI Construction Inc	Inv. 104622	-1,600.00	266,216.26
Check	05/15/2023	4200	State of Alaska - Department of Labor	1135295	-161.31	266,054.95
Check	05/15/2023	4201	C&D Delivery	Inv. 3056, 3067	-109.80	265,945.15
Check	05/15/2023	ACH	Golden Valley Electric Association - V		-57.37	265,887.78
Check	05/15/2023	ACH	Golden Valley Electric Association - V		-482.56	265,405.22
Check	05/15/2023	ACH	Golden Valley Electric Association - V		-203.07	265,202.15
Check	05/15/2023	ACH	Alaska Waste -V	Inv. 102067666S452	-459.51	264,742.64
Check	05/15/2023	ACH	Alaska Waste -V	Inv. 102067674S452	-3,154.11	261,588.53
Deposit	05/15/2023			Deposit	31.25	261,619.78
Deposit	05/15/2023			Deposit	1,974.00	263,593.78
Deposit	05/15/2023			Deposit	319.88	263,913.66
Deposit	05/17/2023			Deposit	357.50	264,271.16
Deposit	05/18/2023			Deposit	175.75	264,446.91
Transfer	05/19/2023			PPE 05142023	-12,338.13	252,108.78
Deposit	05/19/2023			Deposit	268.75	252,377.53
Deposit	05/19/2023			Deposit	500.00	252,877.53
Check	05/22/2023	ACH	Alaska Communications	Inv. 1730953	-511.00	252,366.53
Check	05/22/2023	ACH	Matanuska Telephone Assoc - V	Acct: 11992 Apr 2023	-390.57	251,975.96
Deposit	05/22/2023			Deposit	16.25	251,992.21
Deposit	05/22/2023			Deposit	489.00	252,481.21
Deposit	05/22/2023			Deposit	3,837.75	256,318.96
Check	05/23/2023	ACH	FNB Alaska	Acct. No. ****0003 Statement Date 04/28/2	-863.75	255,455.21
Deposit	05/23/2023			Deposit	1,926.02	257,381.23
Deposit	05/25/2023			Deposit	287.50	257,668.73
Deposit	05/26/2023			Deposit	638.75	258,307.48
Deposit	05/26/2023			Deposit	194.50	258,501.98
Transfer	05/30/2023			PPE 06022023	-13,223.79	245,278.19

**Finance Report  
Denali Borough  
May 2023**

Cash Activity  
Last 60 Days

Type	Date	Num	Name	Memo	Amount	Balance
Deposit	05/30/2023			Deposit	2,301.25	247,579.44
Deposit	05/30/2023			Deposit	404.20	247,983.64
Deposit	05/30/2023			Deposit	250.25	248,233.89
Check	05/31/2023	4202	Interior Surveying and Mapping	Inv 2	-2,250.00	245,983.89
Check	05/31/2023			Service Charge	-339.97	245,643.92
Total 1061 · FNB Solid Waste Fund 1999					187,243.61	245,643.92
<b>1067 · FNB MSMRF 1981</b>						<b>109,126.10</b>
Total 1067 · FNB MSMRF 1981						109,126.10
<b>1081 · FNB Capital Imprvmnts Fund 4771</b>						<b>432,433.58</b>
Deposit	04/30/2023			Interest	269.61	432,703.19
Total 1081 · FNB Capital Imprvmnts Fund 4771					269.61	432,703.19
<b>TOTAL</b>					<b>296,553.55</b>	<b>958,181.32</b>