



CITY OF NORTH POLE *Alaska*

REGULAR CITY COUNCIL MEETING Monday, April 21, 2014

Committee of the Whole – 6:30 p.m.
Regular City Council Meeting – 7:00 p.m.

MAYOR

Bryce Ward 888-4444

CITY CLERK

Kathy Weber, MMC 488-8583

COUNCIL MEMBERS

Michael Welch- <i>Mayor Pro Tem</i>	488-5834
Sharron Hunter- <i>Dep Mayor Pro Tem</i>	488-4282
Elizabeth Holm – <i>Alt Dep Mayor Pro Tem</i>	488-6125
Kevin McCarthy-	590-0800
Thomas McGhee-	455-0010
Preston Smith -	488-8824

1. Call to Order/Roll Call
2. Pledge of Allegiance to the US Flag
National Anthem sung by NPMS –
3. Invocation
4. Approval of the Agenda
5. Approval of the Minutes
6. Communications from the Mayor

Proclamations

Lorna Ramert Shaw – 2014 UAF Business Leader of the Year

Student of the Month

Katherine Carstensen-Zerbst - NPHS

7. Council Member Questions of the Mayor

8. Communications from Department Heads, Borough Representative and the City Clerk

9. Ongoing Projects Report

10. Citizens Comments (Limited to Five (5) minutes per Citizen)

11. Old Business

None

12. New Business

- a. Request approval from Council to purchase Laserfiche software from eDocs Alaska with grant funding from State of Alaska, North Pole Archival System
- b. Ordinance 14-05, An Ordinance of the City of North Pole, Alaska to engage USKH, Inc for \$19,710 to conduct a feasibility assessment of extension of the North Pole Municipal Water System to areas of the City above the groundwater contaminated sulfolane plume that do not have access to the municipal water system

13. Council Comments

14. Adjournment

The City of North Pole will provide an interpreter at City Council meetings for hearing impaired individuals. The City does require at least 48 hours' notice to arrange for this service. All such requests are subject to the availability of an interpreter. All City Council meetings are recorded on CD. These CD's are available for listening or duplication at the City Clerk's Office during regular business hours, Monday through Friday, 8:00 a.m. to 5:00 p.m. or can be purchased for \$5.00 per CD. The City Clerk's Office is located in City Hall, 125 Snowman Lane, North Pole, Alaska.

**Committee of the Whole – 6:30 P.M.
Regular City Council Meeting – 7:00 P.M.**

A regular meeting of the North Pole City Council was held on Monday, April 7, 2014 in the Council Chambers of City Hall, 125 Snowman Lane, North Pole, Alaska.

CALL TO ORDER/ROLL CALL

Mayor Ward called the regular City Council meeting of Monday, April 7, 2014 to order at 7:00 p.m.

There were present:

**Ms. Holm
Ms. Hunter
Mr. McCarthy
Mr. McGhee
Mr. Smith
Mr. Welch
Mayor Ward**

Absent/Excused

Excused

PLEDGE OF ALLEGIANCE TO THE U.S. FLAG

Led by Mayor Ward

INVOCATION

Invocation was given by Councilman McGhee

APPROVAL OF AGENDA

Mr. McGhee moved to Approve the Agenda of April 7, 2014

Seconded by Mr. Welch

Discussion

None

Mr. McGhee moved to Amend the agenda to consent the following items:

Old Business

- a. Ordinance 14-03, An Ordinance requesting to purchase replacement vehicle for Statewide Drug Enforcement Unit (SDEU) using State of Alaska invitation to bid process.

- b. Ordinance 14-04, An Ordinance to accept a \$708,529.89 Alaska Department of Environmental Conservation Municipal Matching Grant for the Wastewater Treatment Plant Rehabilitation project and to accept an amendment to USKH, Inc. engineering contract to provide bidding and construction management services for the Wastewater Treatment Plant Rehabilitation Project.

New Business

- b. Resolution 14-08, A Resolution of gratitude to the Richard P Thompson family for the generous donation of a mounted muskox and buffalo to the community of North Pole.

Seconded by Mr. Welch

Discussion

None

PASSED

YES – 6 –Smith, Holm, Hunter, McGhee, Welch, Ward

NO – 0 –

Absent – 1 - McCarthy

On the agenda as amended

PASSED

YES – 6 –Smith, Holm, Hunter, McGhee, Welch, Ward

NO – 0 –

Absent – 1 - McCarthy

APPROVAL OF MINUTES

Mr. Welch moved to Approve the minutes of March 17, 2014

Seconded by Mr. McGhee

Discussion

None

PASSED

YES – 6 –Smith, Holm, Hunter, McGhee, Welch, Ward

NO – 0 –

Absent – 1 - McCarthy

COMMUNICATIONS FROM THE MAYOR

Proclamations

Choose Respect

Mark your calendar for Muffins with the Mayor this month! As always the date is the third Friday of the Month from 8-10 AM at North Pole City Hall.

Special thanks to all of the volunteer and the athletes who were here and volunteered for the 2014 Arctic Winter Games. The host committee did a wonderful job putting on this world class event.

Tomorrow April 7th at 5:30 PM AIEDA will be presenting on the Interior Gas Project and would like people to attend. The event starts promptly with a presentation and will be held at Wedgwood resort.

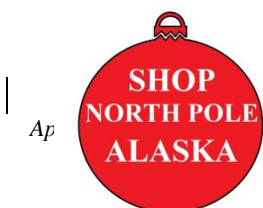
Wednesday through Friday the Travel Channel will be in North Pole filming for a segment to air this year. Filmmakers have appointments with many of the local businesses including our many Santa's!

The Capital Budget draft came out today and the City of North Pole has several projects funded. Appropriations are subject to change as they have to be confirmed by the house and senate and are as follows. Sewer outflow funding \$500,000 City Bobcat \$72,000 Strategic planning \$120,000.

I am working on a shop local initiative to help support businesses in the City of North Pole and to build community pride. I hope to bring more information to the council as soon as it is out of rough draft. I want to call the program SHOP NORTH POLE!

The City is in need of volunteers for the annual 4th of July parade and picnic. If you are interested please call City hall and sign up!

Made In North Pole has its first customer Ewe's Raven Mad In Alaska. Congratulations to Mrs. Bramhall and her business ventures! Please check out her business online. We have 19 promotional Made in North Pole licenses available.



COUNCIL MEMBER QUESTIONS OF THE MAYOR

Mr. McGhee asked if there had been any meetings with the NPEDC.

Mayor Ward stated that he was able to meet with the NPEDC and that there is a draft copy of the radius study that should be out in July.

Ms. Holm asked about volunteers for the Ethics board and Finance/Audit committee.

Mayor Ward said that he is looking at restructuring those committees.

COMMUNICATIONS FROM DEPARTMENT HEADS, BOROUGH REPRESENTATIVE AND THE CITY CLERK

Fire Department, Chief Lane

- New Ambulance has delivered a baby boy.
- Update on the exercise held last week.

Police Department, Chief Dutra

- Officer Fisher had training on Crisis Intervention.
- I will be in training next week in Anchorage. This is sponsored by Homeland Security.
- NPPD lost an employee last month and there is a hiring freeze on now. They have also lost their reserve officer.
- Completed installation of Bi-Antennae Amplifier. Came in \$25,000 under budget.
- Lt. Rathbun will be attending Law Enforcement Management training in Anchorage next week.
- Heating & Cooling plans are almost completed and will be replacing air handling systems by installing an HRV.
- The roof between City Hall and the Police Department is leaking and the council needs to find some funding.
- An officer will be attending the PAWS training this week.

Accountant, Lisa Vaughn

- Sales tax and property tax information sheet.
- Auditors will be here next week.
- Encouraged council to talk with auditors.

Director of City Services, Bill Butler

Building Department

- Contract for NPHS Vocational Wing renovation awarded to Alcan
 - Cost of improvements \$4.1 million (not counting demolition)

Public Works

- Hardpack removed since the last council meeting
- I was interviewed by Fairbanks News Miner for potential article about exercise trail and dog park
- Bids received by FNSB for bus shelter project
 - FNSB Public Works Director provided positive feedback that project will be awarded this year
 - Bus shelter project include bus shelter at the Beaver Springs Mall

Utility Department

- Sewer outfall Compliance Order by Consent meeting scheduled for April 10
 - Director of the Division of Contaminated Sites will be in Fairbanks and has scheduled the meeting
- Second reading of ordinance to accept supplemental funding and amend professional services agreement for Wastewater Treatment Plant Renovation Project is before Council this evening
- Golden Heart Utilities visited North Pole to discuss construction of a water service for properties located above the sulfolane plume that are outside of the city limits.
 - One option explored was North Pole Utility selling water to Golden Heart Utilities

Natural Gas Utility Board

- Financing for Interior Gas Utility
- FNSB approved a \$7.5 million line of credit

Alaska Industrial Development and Export Authority (AIDEA) approved a loan of \$8.1 million for “Initial development work for Engineering, Design, Permitting and Program Management for build out of IGU’s natural gas distribution system and affiliated infrastructure.”

Borough Representative, Mayor Ward

- Councilman Welch attended the borough meeting.
- Borough Mayor will now have authority to ban fireworks.
- Good faith effort of borough landowners to pay taxes will now go to the Mayor to decide to waive fees.

City Clerk

- Reschedule for the i-pad class

ONGOING PROJECTS

Karen Lane with the Arctic Winter Games, thanked the council for their support. She presented a plaque to the council.

Councilman McGhee asked Ms. Lane about the Sister City program.

Ms. Lane stated that the program can come back and that Itadori does have money to return next year.

CITIZENS COMMENTS

Mike Gendreau – 1105 St. Nicholas Drive

Mr. Gendreau commented on the panhandler on the corner of the Safeway parking lot. He would like to see the council take some action on this.

Robert Kreps – 2403 Mission Rd.

Mr. Kreps stated that he called the North Pole Police on the panhandler at Safeway on Friday. He urged the Council to put something into effect to get rid of the panhandlers.

OLD BUSINESS

Approved by Consent Agenda

NEW BUSINESS

RESOLUTION 14-07 , THE CITY OF NORTH POLE'S POSITION ON RESOLUTION FOR SULFOLANE CONTAMINATION WITHIN ITS BOUNDARY'S

Mayor Ward read the resolution into the minutes. Mayor Ward said that this is the City's position on the situation.

Public Comment

Robert Bradley - 2635 Old Richardson Hwy

Mr. Bradley spoke on the contamination of the 36 acres that he owns at the Bradley Sky Ranch outside the City limits of North Pole. He is opposed to annexation and feels that it is cost prohibited to the City and himself.

Rep. Doug Isaacson- North Pole

Rep Isaacson supported Resolution 14-07 and explained the Commissioner Hartig's position.

Mr. McGhee *moved to Approve Resolution 14-07, the City Of North Pole's position on resolution for sulfolane contamination within its boundary's*

Seconded by Mr. Welch

Discussion

Mr. McGhee thanked the Mayor for bringing this forward. He agreed with some of the concerns of Mr. Bradley on annexation and wondered about possible limitations. He supported the resolution.

Mr. Welch asked why we didn't include protection for the whole City as it could change in the events of a disaster and contaminate the rest of the wells.

Ms. Hunter had questions on the 3rd Whereas. She commented on the 14 ppb and also on annexation. Ms. Hunter wanted to make sure that the public would come forward and petition to be annexed and that we would not use sulfolane contamination to not annex.

Ms. Holm wanted to discuss the first Whereas (14ppb) and see if the City is still in alliance with keeping ground water and drinking water at 14ppb or rephrase it in two parts. One would be for drinking water and the other for ground water, whatever aligns with DEC.

Mayor Ward said he has had extensive discussion with DEC and they have no established standard on drinking water and are using the clean-up standard as the drinking water standard.

Mr. Welch *moved to amend to add a WHEREAS after the 3rd WHEREAS to say: Whereas, those areas that could be affected, if the direction of the plume of contamination be changed as well as the included, to ensure public health.*

Seconded by Mr. McGhee

Discussion

Mr. McGhee appreciated Mr. Welch's amendment. He said one of the questions that has come up in discuss is, what would happen if the plume changed direction. If the probability is there, then the unaffected areas now would be protected if it became contaminated at a later date.

Ms. Hunter had questions as to where the amendment should go within the resolution.

Mr. McGhee re-read the 3rd WHEREAS and included the amendment.

Mayor Ward explained the flow of the plume and said that it was unlikely that it could move in another direction. However, he didn't see any reason as to not include the amendment and that it wouldn't do any harm.

Ms. Holm asked the Mayor if the State had a right to force annexation upon a resident.

Mayor Ward said that there are several processes for annexation to happen. One is a legislative option which hasn't happened very often.

Mr. McGhee said that the State can enforce the laws already written to ensure the public health and safety.

Ms. Hunter had changes to the resolution that she wanted to see included.

Mr. Welch withdrew his motion

Mr. McGhee withdrew his second

Mr. Welch moved to Amend Resolution 14-07, under 3rd WHEREAS, after the word sulfolane, add: "including those areas that might be affected if the area of contamination changes".

Seconded by Mr. McGhee

Discussion

None

On the amendment

PASSED

Yes: 6 – McGhee, Welch, Holm, Smith, Hunter, Ward

No: 0

Absent: 1 – McCarthy

On the main motion as amended

Discussion

Mr. McGhee, Mr. Welch, Ms. Hunter and Mr. Smith requested that their names be added to the resolution.

PASSED

Yes: 6 – McGhee, Welch, Holm, Smith, Hunter, Ward

No: 0

Absent: 1 – McCarthy

COUNCIL COMMENTS

Ms. Hunter thanked all who came out tonight and gave input on the resolution and also on the issue of the panhandler. She didn't realize how much it interfered with traffic. She would like some more discussion on that to see if there is something that the City can do.

Mr. Smith thanked all for coming out and that it was nice to see new faces that he hasn't seen in a while. He asked for everyone to be safe as the roads are changing as summer is coming.

Ms. Holm said that she and her daughter were able to go to Arctic Winter Games and they had a blast. She saw quite a few of the City employees there volunteering their time. Ms. Holm said that she too would like to look into panhandling and see what other cities have done in this scenario.

Mr. McGhee thanked all the residents that came out to speak to the resolution and issues that they are concerned with. He hopes that the City Council will look at the NPMC to see what can be changed in regard to vagrancy and panhandling on the streets. He said larger cities have it and that the City of North Pole should start looking at it. He would also like to check the NPMC in regards to firearms and fireworks discharging within the City limits that aren't in the season. He said we need to update the code. He thanked the Mayor for the proclamation on Choose Respect and that we support that effort. Mr. McGhee welcomed the faces that the Council didn't know.

Mr. Welch said that Florida had a hard time with the US Supreme Court about using the term panhandling because they came out during spring break and got the most out of the public. He said there is a very small incident of it happening here. He commented on the Arctic Winter Games and the events that took place in North Pole. He was happy to be a part of it and his wife was also an interpreter. Mr. Welch said that the road construction is already starting on the Parks Highway so be prepared.

Mayor Ward said he really appreciated the Council's desire to serve the community. He feels that the council works well together and that it speaks volumes when they can sit down and make good decisions. He appreciated their efforts and that it is important to the citizens that they serve.

ADJOURNMENT

Mr. McGhee adjourned the meeting at 9:11 p.m.

Seconded by Mr. Welch

The regular meeting of April 7, 2014 adjourned at 9:11 p.m.

These minutes passed and approved by a duly constituted quorum of the North Pole City Council on Monday, April 21, 2014.

Bryce J. Ward, Mayor

ATTEST:

Kathryn M. Weber, MMC
North Pole City Clerk

Office of the Mayor
City of North Pole

Proclamation

WHEREAS, Katherine Carstensen-Zerbst is a senior at North Pole High School and is the daughter of Richard & Beka Zerbst of North Pole; and

WHEREAS, Katherine is involved in Concert Choir, Jazz Choir, NPHS Literary magazine and is a member of the National Art Honor Society; and

WHEREAS, Katherine's outstanding accomplishment have been Alto 2 ,1st Chair award at All-State Music Festival 2013, and Regional Poetry Out Loud Champion 2014; and

WHEREAS, Katherine is serious about her education and her music. Being involved in the North Pole choir has greatly increased her ability to sing and made her appreciate music more; and

WHEREAS, Katherine has a great sense of humor and has a positive attitude with everything she does; and

WHEREAS, the City of North Pole desires to recognize the outstanding students in the community.

NOW, THEREFORE, I Bryce J. Ward, Mayor of the City of North Pole, do hereby proclaim Katherine Carstensen-Zerbst the:

*North Pole City Council
High School Student of the Month
for the Month of April, 2014.*



Bryce J. Ward, Mayor

Attest:



Kathryn M. Weber, MMC
North Pole City Clerk





Office of the Mayor
Fairbanks North Star Borough
Alaska
Proclamation

WHEREAS, Lorna Ramert Shaw has been a resident of the Fairbanks North Star Borough since 1994, moving here to attend UAF, and graduated cum laude in 1996 with her BBA and summa cum laude in 2005 with her MBA from the UAF School of Management; and

WHEREAS, prior to joining the mining industry, Lorna served as a legislative aide to the Alaska State Legislature, served as the Assistant to the Chief of Staff for U.S. Senator Frank Murkowski, and Executive Director of the Council of Alaska Producers; and

WHEREAS, since 2012 Lorna serves as the External Affairs Manager of Sumitomo Metal Mining Pogo, LLC; and

WHEREAS, her community leadership is demonstrated by her dedication and participation in many Interior Alaska and Statewide Boards including the Alaska Miners Association, the Resource Development Council, the Alaska Resource Education and the UAF School of Management Business Advisory Council, the Council of Alaska Producers; and

WHEREAS, Lorna has mentored young professionals entering the mining industry, worked in classrooms, and understands the importance of higher education, she is able to engage audiences from industry experts to elementary students with professionalism and enthusiasm; and

WHEREAS, she is actively involved as a member of the Greater Fairbanks Chamber of Commerce, has served as a 2012 Chairwoman and currently moderates the political forum series, chairs the government relations committee, is the team leader for the Juneau legislative fly-in; and

WHEREAS, Lorna is recognized for her outstanding ability to strongly advocate for issues and needs that affect the Interior;

NOW, THEREFORE, BE IT RESOLVED, I, Luke Hopkins, Mayor of the Fairbanks North Star Borough, and I, John Eberhart, Mayor of the City of Fairbanks, and I, Bryce Ward, Mayor of the City of North Pole, by the authority vested in us, do hereby proclaim and recognize:

Lorna Ramert Shaw
As the 2014 UAF Business Leader of the Year

In celebration of her achievement and service to the community of the Interior.

IN WITNESS WHEREOF we have hereunto set our hands this 18th day of April 2014.



Luke Hopkins
Fairbanks North Star Borough
ATTEST:



John Eberhart
City of Fairbanks



Bryce Ward
City of North Pole



Nanci Ashford Bingham, MMC
Municipal Borough Clerk



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Governor Sean Parnell
STATE OF ALASKA

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April 8, 2014

The Honorable Bryce J. Ward
Mayor
City of North Pole
125 Snowman Lane
North Pole, AK 99705

Bryce
Dear Mayor Ward,

Thank you for working with me on numerous occasions to express and address a wide array of concerns related to the Flint Hills Resources refinery ("FHR"). Like you, I am very concerned about the impacts of these changes on Alaskans and our economy.

We have been working on multiple fronts to identify opportunities to secure the futures of Alaskan families through new jobs, a clean water supply, and a more healthy refinery industry to add value and opportunities for Alaskans.

We have proactively worked to assure FHR employees will have job opportunities in Alaska. Our administration cleared a path for a buyer of the refinery to purchase it free of the liability FHR holds. The Attorney General has brought a lawsuit that enables environmental liability and responsibility to be apportioned among potentially responsible parties. That work should be useful to the State, Flint Hills Resources and Williams as we move forward to share costs of a feasibility study on how best to get a clean water supply for residents in the future. I also appreciate the report you recently sent to me related to costs of a new water supply.

This week we announced a host of new economic incentives worth tens of millions of dollars to create a better economic climate for a more healthy refinery industry in Alaska. We will continue being proactive to secure jobs, property, and our economy. I look forward to continuing our work with you and the Interior Delegation on these paths forward to better secure North Pole's and all Alaskans' futures.

Sincerely,

Sean
Sean Parnell
Governor

Please keep me posted on progress with the City. I appreciate your good work!

March / April 2014 FNSB Public Libraries Report

TO: Library Staff
Jeff Jacobson
Friends of North Pole Branch
Fairbanks Library Foundation
Library Commission

FR: Mary Ellen Baker (4-7-14)

Hello, everyone. This report covers two months because it was April before I got to the March update.

FUNDRAISING

On behalf of the FNSB Public Libraries, I want to say a huge "thank you" to the Fairbanks Library Foundation, the Friends of North Pole Branch, Nadine Winters and generous individual and corporate donors. On April 4, Kathy Alton, Foundation President, presented a \$100,000 check to Mayor Luke Hopkins. That check represents the local contribution required for receipt of the Rasmuson Foundation Grant awarded for the new North Pole Branch. The total of \$600,000 will be used toward furniture, fixtures, equipment and enhanced landscaping at the new library.

Some recent donations include:

Flint Hills \$25,000

GVEA \$15,000

Pick.Click.Give \$5,875

We are very fortunate to have so many people contributing their time, talents, resources and efforts to support library services for our community.

SUMMER READING PROGRAM

In addition to their generous donation toward the new North Pole Branch Library, Flint Hills has once again made a generous contribution of \$10,000 in support of the annual summer reading program.

MORE NEWS

- Design work continues on the new bookmobile.
- Conversations have started about the move from the old North Pole Branch to the new building.
- Wendy Zimmerman, Collection Services Librarian, was recognized as the Borough employee of the month in March.
- The tagging has begun. Staff are busily working on the RFID tagging at the Noel Wien Library and at North Pole Branch.
- Discussions are underway with the Alaska State Library regarding funding for Regional Services.
- The FY 15 Borough budget process is underway.
- The Noel Wien Library was the site for a Borough reception on March 21. Thank you to everyone who made it a success.

FLINT HILLS RESOURCES ALASKA, LLC,)
)
Requestor,)
)
v.)
)
ALASKA DEPARTMENT OF)
ENVIRONMENTAL CONSERVATION,)
DIVISION OF SPILL PREVENTION AND)
RESPONSE)
)

On December 20, 2013, Flint Hills Resources Alaska, LLC (Flint Hills) requested an adjudicatory hearing (Hearing Request) pursuant to 18 AAC 75.385 and 18 AAC 15.200 regarding the groundwater cleanup level for sulfolane released from the Flint Hills North Pole Refinery site.

The Alaska Department of Environmental Conservation, Division of Spill Prevention and Response (SPAR Division), has directed Flint Hills to submit various reports regarding characterization, feasibility, and cleanup plans for sulfolane released from the North Pole Refinery site.¹ One important component of these reports is a determination regarding a sulfolane contaminant cleanup level for groundwater underneath and extending off of the North Pole Refinery site. Groundwater cleanup levels for a number of substances are set out in Table C at 18 AAC 75.345(b)(1). There is no level given for sulfolane in Table C. However, 18 AAC 75.345(b)(2) provides for DEC to approve a groundwater cleanup level derived from an approved site-specific risk assessment conducted under the *Risk Assessment Procedures Manual* dated June 8, 2000 (2000 Manual) which is adopted by reference at 18 AAC 75.340(f)(1).

¹ Hearing Request Memorandum at 6-7; Hearing Request Exhibit D.

1

2012 “Provisional Peer-Reviewed Toxicity Values for Sulfolane” (Chapter 3 of the HHRA) and toxicity criteria developed using a different approach by ARCADIS (Chapter 4 of the HHRA).³ Chapter 5 of the HHRA provided alternative groundwater cleanup levels for sulfolane, ranging from 14 µg/L to 362 µg/L based on the different toxicity values and other exposure parameters in Chapters 3 and 4.⁴

The SPAR Division wrote to Flint Hills on July 19, 2012, directing Flint Hills to finalize the HHRA only using the Provisional Peer-Reviewed Toxicity Value (PPRTV) of 0.001 mg/kg-day for chronic oral sulfolane exposure.⁵ The Division concluded that using the PPRTV and ADEC accepted exposure parameters “for the child chronically exposed to sulfolane in groundwater,” resulted in a cleanup level of 14 µg/L.⁶ Flint Hills wrote back on August 20, 2012 disagreeing with DEC and arguing for an alternative clean up level for sulfolane of 362 ppb [comparable to 362 µg/L] based on ARCADIS work presented in Chapters 4 and 5 of the HHRA.⁷

On November 27, 2013, the Spill Prevention and Response Division (SPAR) sent Flint Hills a letter stating:

In accordance with 18 AAC 75.345(b)(2), DEC finds that the groundwater alternative cleanup level for sulfolane derived in Chapter 5 [of the draft HHRA] of 14 µg/L based on the risk characterization in Chapter 3 is protective of human health, safety and welfare, and of the environment⁸

The letter approved the analysis in Chapter 3 of the HHRA (based on the PPRTV) and disapproved the analysis in Chapter 4 (ARCADIS’ alternative supported by Flint Hills) and further directed Flint Hills to finalize the HHRA in accord with DEC’s decision.⁹

Flint Hills requested an adjudicatory hearing regarding the SPAR Division’s “decision” concerning the 14 µg/L sulfolane groundwater cleanup level stated in the November 27, 2013 letter.¹⁰ In its hearing request memorandum, Flint Hills listed five alleged disputed issues of law and fact “directly relevant” to the sulfolane cleanup level for groundwater.¹¹ Flint Hills stated that it submitted a “comprehensive analysis of

³ Hearing Request Exhibit A at 10-62 (Chapter 3) and 63-122 (Chapter 4).

⁴ *Id.* at 123.

⁵ Hearing Request Exhibit B.

⁶ *Id.*

⁷ Hearing Request Exhibit C.

⁸ Hearing Request Exhibit E.

⁹ *Id.*

¹⁰ Hearing Request and Memorandum.

¹¹ Hearing Request Memorandum at 11-12.

sulfolane toxicity” completed by experts hired at ARCADIS and proposed a “conservative alternative cleanup level supported by good science,” and alleged that this was “summarily rejected” by SPAR “without analysis, reasoning or explanation.”¹² According to Flint Hills, it was informed of the SPAR Division’s intent to use a 14 µg/L cleanup level based on the PPRTV in the July 19, 2012 letter from SPAR to Flint Hills which cited to a November 2011, draft *Risk Assessment Procedures Manual* (2011 Draft Manual) to support its statement that:

“The ADEC and EPA hierarchy [for toxicity criteria in risk assessments] identifies the use of the PPRTV when no Integrated Risk Information System (IRIS) value is available, as is the case for sulfolane.”¹³

Flint Hills argued that while the 2011 Draft Manual was “available as a guidance document for ADEC,” that it only exists in a draft form and is “not in effect as a regulation.”¹⁴ Further, Flint Hills argued that the SPAR Division incorrectly applied its regulations to determine a 14 µg/L groundwater cleanup level because it did not consider information provided by Flint Hills regarding an alternative cleanup level proposed by ARCADIS and because the 14 µg/L cleanup level was not supported by the best current science.¹⁵ Flint Hills also argued that the SPAR Division provided inadequate explanation for its decision to choose 14 µg/L as a cleanup level.¹⁶

In response, the SPAR Division initially argued that the November 27, 2013 letter was not a final decision subject to an adjudicatory hearing under 18 AAC 75.385, and therefore the request for hearing was premature.¹⁷ The SPAR Division has since accepted the position that the November 27, 2013 letter establishing a groundwater cleanup level of 14 µg/L for sulfolane was a final decision made pursuant to 18 AAC 75.345(b)(2).¹⁸

The SPAR Division argued that even considering the November 27, 2013 letter as a final decision, Flint Hills had raised only legal issues, and no genuine issues of disputed fact material to the decision to require an evidentiary-type adjudicatory hearing.¹⁹

¹² *Id.* at 13.

¹³ Hearing Request Memorandum at 9, 14-15; Hearing Request Exhibit B.

¹⁴ Hearing Request Memorandum at 15.

¹⁵ *Id.* at 21-30.

¹⁶ *Id.* at 21-24.

¹⁷ SPAR Response at 10-18.

¹⁸ February 21, 2014 Acceptance of Flint Hills’ Position on Finality of the Sulfolane Cleanup Level.

¹⁹ SPAR Response at 27-29.

Further, the Division argued that it had correctly interpreted and applied its regulations in its cleanup level determination of 14 µg/L for sulfolane.²⁰ In its response brief, the SPAR Division provided a more detailed and complete explanation than it did in its July 19, 2012 or November 27, 2013 letters as to how it came to the 14 µg/L alternative cleanup level.²¹ It indicated that it relied on DEC's 2000 Manual, not the 2011 Draft Manual which was cited to in its July 19, 2012 letter.²² It further argued that its decision to consider only the PPRTV value was proper under the pertinent DEC regulations and guidance documents.²³

In addition to the SPAR Division response, the Commissioner's office also received ten responses from members of the public regarding this hearing request, which I have also reviewed.

DECISION

A. Finality

Flint Hills and the SPAR Division now agree that the November 27, 2013 letter from the SPAR Division to Flint Hills was a final decision on the alternative cleanup level for sulfolane pursuant to 18 AAC 75.345 and I concur. Flint Hills properly made this request for adjudicatory hearing under 18 AAC 75.385, which states that a person aggrieved by a "final department decision under the site cleanup rules" may request an adjudicatory hearing under 18 AAC 15.195—18 AAC 15.340.

B. Decision on Request for Hearing

Flint Hills requested an adjudicatory hearing pursuant to 18 AAC 75.385 and 18 AAC 15.200 in order to decide alleged issues of disputed material fact regarding the alternative cleanup level set in the SPAR Division letter dated November 27, 2013. In this order, I address only two of the arguments made by Flint Hills- (1) that the SPAR Division rejected the sulfolane toxicity values and cleanup levels proposed by Flint Hills without sufficient analysis or explanation, and (2) that the 14 µg/L cleanup level was not required by the applicable Alaska regulations.²⁴ As my decision on these two arguments (below) results in a remand, I do not address the other arguments.

²⁰ *Id.* at 19-26.

²¹ *Id.* at 19-26.

²² *Id.* at 25.

²³ *Id.* at 19-26.

²⁴ Hearing Request Memorandum at 14, 21; Reply at 9.

1. The November 27, 2013 letter and supporting record do not provide sufficient analysis or explanation for the SPAR decision on the approved sulfolane groundwater cleanup level.

I agree with Flint Hills that the SPAR Division letter dated November 27, 2013 and the record provide insufficient analysis and explanation regarding the sulfolane groundwater cleanup level determination under 18 AAC 75.345(b)(2). The November 27, 2013 decision letter and supporting documents submitted by the SPAR Division contain little discussion or technical analysis of *how* the SPAR Division came to its final determination that the EPA Peer-Reviewed Toxicity Value (PPRTV) should be the only analysis considered in determining sulfolane toxicity, and how the sulfolane cleanup level was determined to be 14 µg/L.²⁵ The only explanation given in the November 27, 2013 letter for rejection of Flint Hill's proposed alternative cleanup level of 362 µg/L is the following:

Chapter 4 of the Revised Draft Final HHRA, as well as its supporting appendices...is not approved in the final HHRA. The approach taken in Chapter 4 of the Revised Draft Final HHRA, as well as its appendices as listed above, is not an approach authorized by DEC regulations or risk assessment guidance documents and is, therefore, not approved and should not be included in the HHRA.

Supplementing this summary explanation with statements in the SPAR Division's July 19, 2012 letter doesn't do much to flesh out the SPAR Division's explanation. That letter references the 2011 Draft Manual in explaining why the SPAR Division believes the PPRTV "should be used to finalize the HHRA."²⁶ That manual, however, is in "draft" form and has not been adopted by reference in regulation. The 2000 Manual is in effect and relevant to the SPAR Division's decision whether to approve an alternative cleanup level under 18 AAC 75.345(b)(2).²⁷ The SPAR Division correctly acknowledges in its response brief that the DEC Risk Assessment Procedures Manual incorporated by reference into DEC regulations at 18 AAC 75.340 is the 2000 Manual.²⁸

²⁵ Hearing Request Exhibit E.

²⁶ Hearing Request Exhibit B.

²⁷ This is recognized in the approved *Work Plan to Conduct a Human Health Risk Assessment* dated December 2011 (Work Plan) on page 1, which states that the HHRA "will follow protocols presented in the [2000 Manual] that are adopted into regulation in 18 AAC 75," although a previous version of the Draft 2011 Manual is cited as one of the "primary ADEC references for the HHRA." SPAR Response Exhibit 6 (Work Plan); Exhibit 7 (approval letter).

²⁸ SPAR Response at 20; 18 AAC 75.340(f)(1) (describing the "department's Risk Assessment Procedures Manual, dated June 8, 2000, adopted by reference"); 18 AAC

There is however no explanation in the record or in the SPAR Division's November 27, 2013 letter of why it believed the 2000 Manual limited the division to only being able to approve a final cleanup level of 14 µg/L. If the SPAR Division read the 2000 Manual to require it to simply accept the toxicity criteria based on EPA's PPRTV without any review, then this would be an error of law as discussed below. If the SPAR Division correctly understood it had the ability under the 2000 Manual to accept or reject use of a toxicity value from the PPRTV, or from other peer-reviewed studies and reports, as also discussed below, then the record fails to disclose its reasoning. The record and explanation of the SPAR Division's rationale regarding a final approved groundwater cleanup level is insufficient.

2. The SPAR Division misapplied applicable regulations and standards to the extent it believed itself limited to considering only the PPRTV toxicity analysis in determining a sulfolane groundwater cleanup level under 18 AAC 75.345(b)(2).

In its response brief, the SPAR Division explained how it applied the requirements in the 2000 Manual, incorporated by reference into DEC regulations, in reaching its decision to only use the PPRTV analysis as a source for toxicity value for sulfolane.²⁹ It appears from this explanation that the SPAR Division may have believed it had no ability to modify or even reject the toxicity values derived from the PPRTV or to consider other values, analyses or information from other peer-reviewed sources.³⁰ In its brief, the SPAR Division indicated that the PPRTV analysis was the only one considered, and that because the 2000 Manual "has a stated intention to adhere to EPA's guidance," the PPRTV was the "best choice for the toxicity value."³¹ But nothing in the 2000 Manual, including the intent stated in the manual to follow EPA guidance, *requires* the Division to consider only the one EPA analysis in approving a cleanup level.

The relevant regulation and 2000 Manual allow consideration of more than just the PPRTV. Under 18 AAC 75.345(b)(2), an approved cleanup level is based on "an approved site-specific risk assessment conducted under the Risk Assessment Procedures

75.345(b)(2) (referring to the Risk Assessment Procedure Manual "adopted by reference in 18 AAC 75.340").

²⁹ SPAR Response at 20-26.

³⁰ See, e.g., SPAR Response at 28 (stating that "the Division would have been hard pressed to justify using a different value under the Department's regulations and manual and EPA's explicit guidance").

³¹ SPAR Response at 25.

Manual, adopted by reference in 18 AAC 75.340.” Pursuant to the 2000 Manual, in conducting an HHRA, there is a “hierarchy of sources for toxicity criteria:”

1. the Integrated Risk Information System (IRIS);
2. the Health Effects Assessment Summary Table (HEAST);
3. EPA Criteria Documents;
4. ATSDR minimal risk levels (MRLs); and
5. other professionally peer reviewed documents as needed and as approved by ADEC on a case-by-case basis.³²

Documents listed in (1) through (4) do not currently exist for sulfolane, and therefore the operative portion of this list is Part (5). It could be possible that the only “peer reviewed document” available with the technical analysis “needed” to make a decision under 18 AAC 75.345(b)(2) is the PPRTV. But to make a blanket predetermination that the Division will not consider any documents beyond the PPRTV analysis is in direct conflict with the rest of the language in Part (5), which requires that the peer-reviewed documents be “approved by ADEC on a case-by-case basis.”³³

Additionally, there is not a *mandatory* requirement in the 2000 Manual to follow EPA guidance. The language in the Manual regarding a general intent to follow EPA guidance, referenced by the SPAR Division, merely states that, “[i]n addition to following these [the 2000 Manual] guidelines, it is *recommended* that risk assessments prepared for ADEC generally follow the basic procedures outlined in EPA’s *Risk Assessment Guidance Manual for Superfund: Volume I- Human Health Evaluation Manual* (EPA 1989)” as well as other EPA risk assessment documents.³⁴ This is not a mandatory requirement to follow EPA guidance. Rather, the operative language of the 2000 Manual regarding sources for toxicity criteria is found in Part (5), which provides that DEC may approve “professionally peer reviewed documents as needed” on a “case-by-case” basis.³⁵

³² 2000 Manual at 49.

³³ *Id.*

³⁴ SPAR Response at 22, 25, citing 2000 Manual at 4 (emphasis added).

³⁵ 2000 Manual at 49. The approved Work Plan comports with this interpretation of Part (5), stating that if developed prior to conducting the HHRA, then the “toxicity value derived” in the PPRTV would be “evaluated for use in assessing potential sulfolane exposures and risks at the site.” SPAR Response Exhibit 6 at 36 (Work Plan); Exhibit 7 (approval letter). The Work Plan further states that in addition to certain ATSDR guidance, sulfolane toxicity criteria “developed by other reputable entities will also be reviewed for possible inclusion in the risk assessment, or in a sensitivity analysis.” Exhibit 6 at 37. Such analyses would of course need to meet the “professionally peer

3. Remand to the SPAR Division

Pursuant to 18 AAC 15.220(b)(2), a decision should be remanded to department staff, with instructions if appropriate, if it is determined that “the staff or the applicant has failed to comply with a statutory or regulatory requirement” Further, where an administrative record is considered inadequate, decision-makers (courts) regularly remand matters to the agency in order to develop the record.³⁶ Here, remand is appropriate for both of these reasons. The record is currently inadequate, and it further appears that SPAR may have interpreted the requirements of 18 AAC 75.345(b)(2) and the guidance in the 2000 Manual too narrowly. To the extent the SPAR Division’s reasoning is apparent, it appears the Division mistakenly believed it was limited to considering just the PPRTV for sulfolane toxicity under the relevant regulation and the 2000 Manual. To either grant or deny an adjudicatory hearing at this stage would be ill-advised and waste precious time. Without the benefit of a record and the rationale for a Division decision, fully developed pursuant to a correct interpretation of agency regulations, a decision on hearing would not further the purpose of creating a robust DEC agency decision regarding approval of a sulfolane groundwater cleanup level.

Therefore, I **VACATE** the November 27, 2013 SPAR Division decision as it relates to the division’s approval of the groundwater alternative cleanup level for sulfolane of 14 µg/L and **REMAND** this matter to the Division for further development of the record and a decision on an approved alternative cleanup level under 18 AAC 75.345(b)(2) pursuant to the instructions below. In reaching this decision, I am not taking any position regarding what the final cleanup level should be for sulfolane.

On remand, I instruct the SPAR Division as follows:

1. In approving sources for toxicity criteria under Part (5) of the toxicity hierarchy in the 2000 Manual, the Division may accept and approve all or any portion of the PPRTV, but it must explain its rationale and reasoning for approval or disapproval

reviewed” requirement for approval for use under (5) of the 2000 Manual toxicity hierarchy.

³⁶ See, e.g., *City of Nome v. Catholic Bishop of N. Alaska*, 707 P.2d 870, 876 (Alaska 1985) (stating that “[e]ven without express statutory authority, courts may remand a case to an administrative agency for additional investigation when equity requires” (internal citations omitted)); *Sierra Club v. U.S. E.P.A.*, 346 F.3d 955, 963 *opinion amended on denial of reh’g sub nom. Sierra Club v. U.S. Env’tl. Prot. Agency*, 352 F.3d 1186 (9th Cir. 2003) (noting that “the normal course of action when the record fails to support an agency’s decision is to remand to the agency for additional investigation or explanation”) (internal quotations and citations omitted).

in the record. This explanation should include a discussion addressing any relevant and substantive concerns Flint Hills raised with the SPAR Division regarding the use of the PPRTV as a source for toxicity criteria.³⁷

2. The Division is not prohibited under Part (5) of the 2000 Manual from approving the use of professionally peer-reviewed documents besides the PPRTV as a source for toxicity criteria.³⁸ If it does approve or disapprove other peer-reviewed documents, the record should include an explanation of the rationale and reasoning for the decision. If Flint Hills proposes consideration of a peer-reviewed document, the Division should consider Flint Hill's reasoning given in support of the request, and provide the SPAR Division's basis for either approving or not approving use of the document.
3. The SPAR Division should also provide its rationale and reasoning behind any disapproval of material aspects of a proposed HHRA and the SPAR Division's final decision under 18 AAC 75.345(b)(2) regarding the alternative cleanup level for sulfolane. This includes the Division's response to relevant analyses, comments and proposals from Flint Hills relating to other inputs (in addition to toxicity values) material to the risk assessment calculations.

The Commissioner's Office will communicate soon with the Division and Flint Hills regarding a status hearing regarding the pending Request for Stay.



Larry Hartig, Commissioner
Alaska Department of Environmental Conservation

DATED: April 4, 2014

Cc: Eric Fjelstad and James Leik, Perkins Coie
Lauri Adams, AAG, Alaska Department of Law
Gary Mendivil, DEC Hearing Liaison

³⁷ See, e.g., *City of Nome*, 707 P.2d at 875 (stating that "[e]ven absent a statutory duty to make findings, an agency that makes an adjudicative decision must articulate its reasons").

³⁸ 2000 Manual at 49.

125 Snowman Lane
North Pole, AK 99705
P: 907-488-8583
F: 907-488-3002
C: 907-388-2728
Email: Kathy.weber@northpolealaska.org

**City of North Pole
Office of the City Clerk/HR Mgr**

Memo

To: Council Members

From: Kathy Weber

CC: Mayor Ward

Date: 4/16/2014

Re: Request approval from Council to purchase Laserfiche software from eDocs Alaska with grant funding from State of Alaska; North Pole Archival System

Attached are the quotes from edocs, S Corporation and MVI Inc for the Laserfiche software, hardware & accessories, web portal, and Record Management for the City Clerk/HR Department. Eventually I will add the building department and property files into the program.

Laserfiche is a document management system that will enable employees to better access various documents. It will also enable the public to access Ordinances, Resolutions, and Minutes without having to make a public records request that uses valuable employee time.

This is a huge undertaking and I am looking forward to developing a record management program for the City of North Pole. All monies for this program will be taken from the North Pole Archival System Grant. Many cities throughout Alaska use Laserfiche (Borough & City of Ketchikan, City of Soldotna, City of Fairbanks, Kodiak Island Borough, City of Seward, City of Bethel, City of Homer, City of Dillingham, Municipality of Anchorage, Fairbanks Gold Mining, Mat Su Electric/Phone, AMLJIA).

I recommend that the City of North Pole approve the quotes from eDocs Alaska, a company based in Anchorage, Alaska. They have been great to work with and will implement the programs as we are ready to go to the next step.



www.eDocsAlaska.com

1035 West Fireweed Lane,
Suite 200, Anchorage,
Alaska 99503

907-248-8472
Dannie@edocsalaska.com

Quote

Number CNP_AVANTE

Date Apr 14, 2014

Sold To
City of North Pole Kathy Weber 125 Snowman Lane North Pole, AK 99705 Phone (907) 488-8583

Ship To
City of North Pole Kathy Weber 125 Snowman Lane North Pole, AK 99705 Phone (907) 488-8583

Kathy, here's our quote for the purchase of a one seat Laserfiche Avante EDM system with one year of support. It also includes our estimate of services to implement Avante in the City Clerk's office to manage Clerk, HR, Contracts and Legal documents. -Dannie

Salesperson		P.O. Number	Ship Via	Terms	
Dannie			Download		
Qty	Item Type	Description		Rate	Total
1	SW	Avante Software for MS SQL with Workflow		\$5,000.00	\$5,000.00
1	LSAP	Avante Software for MS SQL LSAP		\$1,000.00	\$1,000.00
1	SW	Avante Named Full User Seat with Snapshot & Email		\$500.00	\$500.00
1	LSAP	Avante Named Full User Seat LSAP		\$100.00	\$100.00
1	SW	Advanced Audit Trail		\$100.00	\$100.00
1	LSAP	Advanced Audit Trail LSAP		\$20.00	\$20.00
1	SW	Quick Fields		\$595.00	\$595.00
1	LSAP	Quick Fields LSAP		\$120.00	\$120.00
1	SW	Quick Fields Real-Time Look-Up & Validation		\$595.00	\$595.00
1	LSAP	Real Time Look Up & Validation Package LSAP		\$120.00	\$120.00
8	SVS	Laserfiche requirements analysis of City Clerk, HR, Contracts and Legal documents.		\$175.00	\$1,400.00
16	SVS	Installation, configuration and implementation of Avante software for one full user seat with Advanced Audit Trail and one database, templates and fields for Clerk's Public Records, HR files, Contracts and Legal documents.		\$150.00	\$2,400.00
16	SVS	Installation and configuration of Quickfields scanning modules and development of 2 scanning sessions for 3 document types; development of Quickfields look-up into North Pole databases to populate appropriate template fields in Laserfiche.		\$150.00	\$2,400.00
8	SVS	Laserfiche on-site user training includes search & retrieval, scanning, import and email functionality.		\$250.00	\$2,000.00
1	BUS	Annual subscription to 'My Training Center for Laserfiche' online training resource.		\$925.00	\$925.00

Qty	Item Type	Description	Rate	Total
5	SVS	Ongoing technical support services during support plan year	\$150.00	\$750.00
1	BUS	Travel expenses	\$1,000.00	\$1,000.00
Total				\$19,025.00

This quote will expire on June 30, 2014. Software & hardware purchases will be invoiced immediately after ordering.

Services Disclaimer: eDocsAlaska services are based on time and materials provided to the client and are tracked and invoiced to the quarter hour for actual work performed. The services outlined in this Quote are estimates only and are not a guarantee of cost for services. Services are based on current information from client about the project requirements. Actual costs for services may change once work begins due to minor or significant Scope of Work changes and/or other technical, software, or hardware issues that may arise. If a client requests or requires additional services not listed above, the Customer agrees to pay for all such additional costs.



www.eDocsAlaska.com

1035 West Fireweed Lane,
Suite 200, Anchorage,
Alaska 99503

907-248-8472
Dannie@edocsalaska.com

Quote

Number CNP_HARDWA

Date Apr 14, 2014

Sold To
City of North Pole Kathy Weber 125 Snowman Lane North Pole, AK 99705 Phone (907) 488-8583

Ship To
City of North Pole Kathy Weber 125 Snowman Lane North Pole, AK 99705 Phone (907) 488-8583

Kathy, here's a quote for the purchase of two Fujitsu desktop high speed scanners with warranties. Let us know if you have any questions. -Dannie

Salesperson		P.O. Number	Ship Via	Terms	
Dannie					
Qty	Item Type	Description	Rate	Total	
1	HW	Fujitsu fi-7160 high speed, duplex, desktop scanner with 1 year limited warranty and PaperStream IP software; 80 page feeder; 60ppm / 120ipm scanning in color, grayscale, and monochrome	\$1,195.00	\$1,195.00	
1	HWLSAP	3 Year Advance Exchange Warranty	\$200.00	\$200.00	
1	BUS	Shipping of Fujitsu scanner	\$100.00	\$100.00	
2	SVS	Installation and configuration of Fujitsu fi-7160 scanner and PaperStream IP software with Laserfiche system.	\$150.00	\$300.00	
1	HW	Fujitsu fi-6670 high speed, duplex, scanner with 3 month limited warranty and PaperStream IP software; 200 page feeder; 90ppm / 180ipm scanning in color, grayscale, and monochrome	\$4,925.00	\$4,925.00	
1	HWLSAP	1 Year Advance Exchange NBD Warranty	\$1,095.00	\$1,095.00	
1	BUS	Shipping of Fujitsu scanner	\$400.00	\$400.00	
2	SVS	Installation and configuration of Fujitsu fi-6670 scanner and PaperStream IP software with Laserfiche system.	\$150.00	\$300.00	
			Total	\$8,515.00	

This quote will expire on June 30, 2014. Hardware purchases will be invoiced immediately after ordering.

Services Disclaimer:

eDocsAlaska services are based on time and materials provided to the client and are tracked and invoiced to the quarter hour for actual work performed. The services outlined in this Quote are estimates only and are not a guarantee of cost for services. Services are based on current information from client about the project requirements. Actual costs for services may change once work begins due to minor or significant Scope of Work changes and/or other technical, software, or hardware issues that may arise. If a client requests or requires additional services not listed above, the Customer agrees to pay for all such additional costs.



www.eDocsAlaska.com

1035 West Fireweed Lane,
Suite 200, Anchorage,
Alaska 99503

907-248-8472
Dannie@edocsalaska.com

Quote

Number CNP_RME

Date Apr 14, 2014

Sold To

City of North Pole
Kathy Weber
125 Snowman Lane
North Pole, AK 99705

Phone (907) 488-8583

Ship To

City of North Pole
Kathy Weber
125 Snowman Lane
North Pole, AK 99705

Phone (907) 488-8583

Kathy,

Here's our quote for the purchase, installation, configuration and training on the Laserfiche Records Management module. Let us know if you have any questions.

Thanks,
Dannie

Salesperson		P.O. Number	Ship Via	Terms	
Dannie			Download		
Qty	Item Type	Description	Rate	Total	
1	SW	Avante Records Management Module for Full SQL	\$6,000.00	\$6,000.00	
1	LSAP	Avante Records Management Module LSAP	\$1,200.00	\$1,200.00	
48	SVS	Installation & configuration of Laserfiche Records Management module, configure for up to 50 record series.	\$150.00	\$7,200.00	
6	SVS	Ongoing technical support for the Records Management Laserfiche system during the support plan year.	\$150.00	\$900.00	
8	SVS	Laserfiche records management user training	\$250.00	\$2,000.00	
1	BUS	Travel expenses	\$1,000.00	\$1,000.00	
			Total	\$18,300.00	

This quote will expire on June 30, 2014. Software purchases will be invoiced immediately after ordering. This quote assumes purchase on annual LSAP renewal date. This quote includes one Laserfiche CPP RM training course.

Services Disclaimer:

eDocsAlaska services are based on time and materials provided to the client and are tracked and invoiced to the quarter hour for actual work performed. The services outlined in this quote are estimates only and are not a guarantee of cost for services. Services are based on current information from client about the project requirements. Actual costs for services may change once work begins due to minor or significant Scope of Work changes and/or other technical, software, or hardware issues that may arise. If a client requests or requires additional services not listed above, the Customer agrees to pay for all such additional costs.



www.eDocsAlaska.com

1035 West Fireweed Lane,
Suite 200, Anchorage,
Alaska 99503

907-248-8472
Dannie@edocsalaska.com

Quote

Number CNP_WEB

Date Apr 14, 2014

Sold To

City of North Pole
Kathy Weber
125 Snowman Lane
North Pole, AK 99705

Phone (907) 488-8583

Ship To

City of North Pole
Kathy Weber
125 Snowman Lane
North Pole, AK 99705

Phone (907) 488-8583

Kathy, here's our quote for the purchase, installation and configuration of a 5 concurrent, retrieval only web portal to enable public access to public records within Laserfiche. Let us know if you have any questions. Thanks, Dannie

Salesperson		P.O. Number	Ship Via	Terms	
Dannie			Download		
Qty	Item Type	Description	Rate	Total	
1	SW	Web Distribution Portal (5 Concurrent Retrieval Only Seats)	\$7,995.00	\$7,995.00	
1	LSAP	Web Distribution Portal LSAP	\$1,600.00	\$1,600.00	
12	SVS	Installation & configuration of Public Portal, configure public access. Creation of up to 3 custom browse and 5 custom searches for the Weblink homepage. Add City of North Pole logo to Weblink. Provide URL for linking to existing North Pole website.	\$150.00	\$1,800.00	
4	SVS	Web portal user training	\$250.00	\$1,000.00	
4	SVS	Ongoing technical support services for web portal to be used during the support plan year.	\$150.00	\$600.00	
			Total	\$12,995.00	

This quote will expire on June 30, 2014. Software purchases will be invoiced immediately after ordering. This quote assumes purchase on annual LSAP renewal date.

Services Disclaimer: eDocsAlaska services are based on time and materials provided to the client and are tracked and invoiced to the quarter hour for actual work performed. The services outlined in this quote are estimates only and are not a guarantee of cost for services. Services are based on current information from client about the project requirements. Actual costs for services may change once work begins due to minor or significant Scope of Work changes and/or other technical, software, or hardware issues that may arise. If a client requests or requires additional services not listed above, the Customer agrees to pay for all such additional costs.

Compulink's Laserfiche Software Assurance Plan (LSAP) is designed to help you maintain your Laserfiche document management system and grow your users' familiarity and use of the software while maintaining a high degree of user satisfaction. A current LSAP plan provides:

- Access to all new software updates, releases, and hot fixes for modules covered by your support plan, available via download from the Support Site;
- 100% credit for the value of purchased software and any unused LSAP towards trade-in for products to expand a customer's existing Laserfiche platform;
- 24/7 access to Laserfiche's extensive library of training videos, white papers, and knowledge base articles that reference known and previous issues with the software;
- 24/7 access to Laserfiche user & developer product forums to exchange information with other Laserfiche users worldwide;
- 24/7 access to the Laserfiche Solutions Exchange, where customers have created templates & shared methods of implementation to accomplish specific business needs;
- 24/7 access to Laserfiche's CPP program, to certify users in the administration and use of their Laserfiche system, at a cost of \$100.00/certification course.
- Access to online Laserfiche webinars and training seminars about new products and use of existing products;
- Extensive, ongoing software enhancements and development that maintains the product's leading edge.

eDocsAlaska adds benefits/value to your Laserfiche investment through these additional LSAP benefits:

- Up to two FREE annual Laserfiche Institute Early Bird scholarships, depends on value of current LSAP;
- Up to two FREE Certified Professional Program (CPP) courses, depends on value of current LSAP;
- Use of online support ticketing system to communicate issues and questions 24/7 with ability to track support cases;
- Additional CPP and LFI scholarships awards via an annual competitive application process;
- Coaching sessions available to identify opportunities to expand use of Laserfiche;
- Set-up and maintenance of user access and permissions on the Laserfiche support site;
- Access to eDocsAlaska's website www.eDocsAlaska.com training videos and FAQs;
- Access to eDocsAlaska's technical support ticketing system to manage and track your Laserfiche support tickets;
- Customized webinars on new product capabilities and use upon request;
- Quarterly eNewsletter from eDocsAlaska with Laserfiche announcements and tips/tricks on software use;
- Access to Alaska-based Laserfiche certified professionals for phone and email support regarding Laserfiche server related issues, software use, product information, demonstrations, and more;
- Local support and quick response time for billable project and technical work requests;
- Periodic on-site visits to discuss Laserfiche needs and software options.

Compulink LSAP does not include development, support, modifications, or training on module customizations requested by client. It also excludes eDocsAlaska performing software upgrades. These are all considered services that can be quoted by eDocsAlaska.



The Training Center for Laserfiche was created in 2012 with Laserfiche clients in mind as a way to ensure your users are always up to date on training. This comprehensive training center provides an easy, cost-effective way to provide Laserfiche training to all users in your organization. With the Training Center, you are able to enhance your internal Laserfiche training program and increase user productivity to help get the most out of your Laserfiche system.

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- Access to on-demand Laserfiche training videos
- Unlimited access for your entire organization
- Increased efficiency through improved internal usage/adoption
- Instant training available when employee turnover occurs
- Reduces training expenses

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- Laserfiche Administration
- Laserfiche Client
- Quick Fields
- Workflow
- WebLink
- Web Access
- Records Management
- Certified Professional Program Preparation
- Tips, Tricks and more

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- Visit TrainingCenterForLaserfiche.com for sample videos



303 S. Broadway
#200-177
Denver, CO 80209
Accounting@scorporationinc.com
(303) 722-1263

QUOTE

DATE	QUOTE NO.
4/16/2014	2119

Corporation, Inc.

NAME / ADDRESS
City of North Pole Kathy Weber 125 Snowman Ln North Pole, AK 99705

		REP	PROJECT	
QTY	DESCRIPTION	COST	TOTAL	
	CITY CLERK/HE DEPARTMENT Software:			
1	MSE30 - Laserfiche Avante Server for MS SQL with Workflow *SQL SERVER NOT INCLUDED	5,000.00	5,000.00T	
1	MNF05 - Laserfiche Avante Named Full User with Snapshot and Email	500.00	500.00T	
1	MATX - Laserfiche Avante Advanced Audit Trail *20% add-on to all named users*	100.00	100.00T	
1	MSM60 - Laserfiche Records Management Module	6,000.00	6,000.00T	
1	MPD - Laserfiche Avante Web Distribution Portal - 5 Users	7,995.00	7,995.00T	
1	MCQ01 - Laserfiche Avante Quick Fields	595.00	595.00T	
1	MCQC5 - Laserfiche Real Time Look Up and Validation Package	595.00	595.00T	
	Annual Support:			
1	MSE30B - Laserfiche Avante Server for MS SQL with Workflow - Basic LSAP	1,000.00	1,000.00	
1	MNF05B - Laserfiche Avante Named Full User with Snapshot and Email - Basic LSAP	100.00	100.00	
1	MATXB - Laserfiche Avante Advanced Audit Trail - Basic LSAP *20% add-on to all named users*	20.00	20.00	
1	MSM60B - Laserfiche Records Management Module - Basic LSAP	1,200.00	1,200.00	
1	MPDB - Laserfiche Avante Web Distribution Portal - Basic LSAP	1,600.00	1,600.00	
1	MCQ01B - Laserfiche Avante Quick Fields - Basic LSAP	120.00	120.00	
1	MCQC5B - Laserfiche Real Time Look Up and Validation Package - Basic LSAP	120.00	120.00	
	Scanner:			
1	fi-7160 - 60 ppm/120 ipm	995.00	995.00T	
1	fi-6670 - Color Scanner 70ppm/140ipm	5,195.00	5,195.00T	
	Scanner Support:			
1	fi-7160 3 Year Advanced Exchange	199.00	199.00	
1	fi-6670 1 Year Advanced Exchange NBD	1,095.00	1,095.00	
	Services:			
7.5	Professional Services-Fit Gap Analysis, installation, and training for Laserfiche System	1,500.00	11,250.00	
70% of project cost required with order-30% on approval.			TOTAL	

APPROVED BY: _____ DATE: _____



303 S. Broadway
#200-177
Denver, CO 80209
Accounting@scorporationinc.com
(303) 722-1263

QUOTE

DATE	QUOTE NO.
4/16/2014	2119

Corporation, Inc.

NAME / ADDRESS
City of North Pole Kathy Weber 125 Snowman Ln North Pole, AK 99705

REP	PROJECT

QTY	DESCRIPTION	COST	TOTAL
1	Expenses: Airfare - Round Trip	582.20	582.20T
1	Car Rental	140.00	140.00T
5	Hotel/Meals Per Diem, Per Day	156.00	780.00
	Expenses - reimbursement for reasonable expenses associated with being on location will be submitted for payment. - S Corporation Inc will provide quotes for Microfilm conversion, document scanning and large format scanning for backfile conversion, or ongoing scanning projects. Sales Tax Exempt	0.00%	0.00
70% of project cost required with order-30% on approval.		TOTAL	\$45,181.20

APPROVED BY: _____ DATE: _____



4578 Highland Drive
Suite A-150
Salt Lake City, UT 84117

PROPOSAL

Millennial Vision, Inc.

Confidential

City of North Pole Alaska Multi-Department Laserfiche Implementation

Prices good until June 30, 2014

MVi proudly partners with municipalities to help them with their Enterprise Content Management (ECM) goals. Software and Hardware maintenance are required the first year and then due around the anniversary date thereafter.

Product Name	Qty	Unit Price	List Total	Annual Maint.	Total Annual Maint.	Total
City Clerk/HR Department:						
<u>Software</u>						
Avante for MS SQL (MSE30)	1	5000	5000	1000	1000	6000
Full User (MNF05)	1	500	500	100	100	600
Advanced Audit Trail (MATX)	1	100	100	20	20	120
RM Module (MSM60)	1	6000	6000	1200	1200	7200
Web Distribution Portal (MPD)	1	7995	7995	1600	1600	9595
Quickfields Base (MCQ01)	1	595	595	120	120	715
QF Real-Time Look-Up (MCQC5)	1	595	595	120	120	715
<u>Hardware & Accessories</u>						
Canon DR M140 40 ppm, 6000/day	1	982	982	189	189	1171
LF ScanConnect Drivers for M140	1	165	165	33	33	198
<i>Setup / hardware troubleshooting</i>	1	150	150	N/A	N/A	150
Freight / Handling - Ground	1	240	240	N/A	N/A	240
Canon DR G1100 100ppm, 25k/day	1	5185	5185	1095	1095	6280
LF ScanConnect Drivers for G1100	1	165	165	33	33	198
<i>Setup / hardware troubleshooting</i>	1	150	150	N/A	N/A	150
Freight / Handling - Ground	1	375	375	N/A	N/A	375
<i>Professional Services incl. main repository setup</i>	1	5500	5500	N/A	N/A	5500
Travel Expenses to be billed separately for actual expenses * see below	1	TBD	TBD	N/A	N/A	
Add'l Workflow training recommended per diem (Citywide Training)	TBD	1200	TBD	N/A	N/A	
Subtotal City Clerk/HR			33697		5510	39207



4578 Highland Drive
Suite A-150
Salt Lake City, UT 84117

PROPOSAL

Millennial Vision, Inc.

Confidential

Product Name	Qty	Unit Price	List Total	Annual Maint.	Total Annual Maint.	Total
Finance Department:						
<u>Software</u>						
1 Full User (MNF05)	5	500	2500	100	500	3000
Advanced Audit Trail (MATX)	5	100	500	20	100	600
1 Quickfields Base (MCQ01)	1	595	595	120	120	715
1-QF Zone OCR (MCQC3)	1	2795	2795	560	560	3355
1-QF Real-Time Look-Up (MCQC5)	1	595	595	120	120	715
<u>Hardware & Accessories</u>						
Canon DR M140 40ppm 6000/day	1	982	982	189	189	1171
LF ScanConnect Drivers for M140	1	165	165	33	33	198
Setup / hardware troubleshooting	1	150	150	N/A	N/A	150
Freight / Handling - Ground	1	240	240	N/A	N/A	240
Professional Services Training for Finance	1	1500	1500	N/A	N/A	1500
Subtotal Finance			10022		1622	11644
Product Name	Qty	Unit Price	List Total	Annual Maint.	Total Annual Maint.	Total
Police Department:						
<u>Software Only</u>						
Avante for MS SQL Express (MSE10-Separate Repository)	1	1500	1500	300	300	1800
1 Full User (MNF05)	1	500	500	100	100	600
Advanced Audit Trail (MATX)	1	100	100	20	20	120
1 Quickfields Base (MCQ01)	1	595	595	120	120	715
1-QF Zone OCR (MCQC3)	1	2795	2795	560	560	3355
Professional Services, 2nd Laserfiche Server SW	1	2000	2000	N/A	N/A	2000
Subtotal Police			7490		1100	8590

Subtotal (not including extra WF training) \$51,209 8,232 59,441

Professional Services portion included above: 9,450

Freight / Handling included above: 855

Additional Recommended Services / Travel (no additional recurring annual invoice for these up front services)

Travel expenses for 1 person traveling from SLC, Utah to North Pole, Alaska Sunday – Friday in June 2014
\$4000



4578 Highland Drive
Suite A-150
Salt Lake City, UT 84117

PROPOSAL

Millennial Vision, Inc.

Confidential

Professional Services / Consulting (some time will be remote, introduction to software features will be onsite during the install week):

Additional Workflow Training listed as TBD above:

\$2400

Quick Fields Sessions setup (2 days recommended):

\$2400

Public Portal – MVi intends to install and show the City basic Web Link concepts. We can show you examples of how others have implemented Web Link but have little expertise in this area. You may want to contract with local talent in Web Design for a full deployment of the Public Portal software listed above.

Records Management Module - MVi will provide an overview of the robust RME module but it will be up to the city to build their own record series, understand the laws in Alaska for retention and build the RME infrastructure.

Total Investment including Recommended Training and Travel Expenses: \$ 60,009

Recurring Maintenance paid by anniversary date: \$ 8,232

MVi Total Implementation: \$ 68,241



4578 Highland Drive
Suite A-150
Salt Lake City, UT 84117

Millennial Vision, Inc.


PROPOSAL

Confidential

City of North Pole Alaska
Multi-Department Laserfiche Implementation

Prices good until June 30, 2014

Proposal Acceptance Agreement:

Customer Name: North Pole Alaska	Job Name: NorthPole
Authorized Customer Signature:	Date of Acceptance:
Printed Name: Kathy Weber	Title: City Clerk
Check Number and Date of Check: Due at time of order 50% ➔	Deposit Amount: \$ 34,121
Check Number and Date of Check: Due at installation 50% ➔	Balance Amount: \$ 34,120
Total Order ➔	\$ 68,241
Millennial Vision, Inc. Authorized Signature: 	Date of Approval: April 16, 2014
Printed Name: Doug Stewart	Title: Account Executive
Anticipated Date of Installation: Spring/Summer 2014 Ground Shipping to City Offices	

Please sign and e-mail or FAX to 801 277-6696 and drop a check in the mail to the address listed above.

CITY OF NORTH POLE

ORDINANCE 14-05

**AN ORDINANCE OF THE CITY OF NORTH POLE, ALASKA TO
ENGAGE USKH, INC. FOR \$19,710 TO CONDUCT A FEASIBILITY
ASSESSMENT OF EXTENSION OF THE NORTH POLE MUNICIPAL
WATER SYSTEM TO AREAS OF THE CITY ABOVE THE
GROUNDWATER CONTAMINATED SULFOLANE PLUME THAT DO
NOT HAVE ACCESS TO THE MUNICIPAL WATER SYSTEM**

WHEREAS, the City of North Pole created its utility system to provide residents with the protection and convenience afforded by a municipal utility system and to promote an improved community environment and promote economic development; and

WHEREAS, there are developed and undeveloped properties within the City that are located above the sulfolane contaminated groundwater plume that do not have access to the municipal water system; and

WHEREAS, the City is interested in determining the feasibility of constructing an extension to the municipal water system to the properties whose groundwater is contaminated by sulfolane but who do not have access to the municipal water system; and

WHEREAS, prior to soliciting funding to construct the proposed water system extension, the City desires to obtain an construction cost estimate to assess the feasibility of constructing such a water system extension; and

WHEREAS, USKH, Inc., preformed an area-wide preliminary engineering analysis in 2010 as part of a private contract with Flint Hills Resources, LLC of the requirements to extend municipal water service to the properties inside and outsides of the City limits that are located above the sulfolane contaminated groundwater plume; and

WHEREAS, the Utility Department identified an extension of the municipal water system that would provide access to the properties above the sulfolane plume that are within the city limits not currently served by the existing municipal water system; and

WHEREAS, USKH will be able to efficiently build upon its 2012 analysis to generate a feasibility assessment of extending the municipal water system to the properties above the sulfolane plume that are within the city limits not currently served by the municipal water system; and

WHEREAS, the City has sufficient reserves in its municipal capital projects fund as documented in the attached financial statement and fiscal note to fully fund the project as outlined in USKH's attached cost proposal; and

WHEREAS, prudent budgeting practices support allocating contingency funding to enable the project to proceed should unforeseen events occur; and

WHEREAS, \$25,000 will adequately fund USKH's cost proposal and provide sufficient contingency for the proposed project to proceed and generate the contracted deliverables as detailed in USKH's attached cost proposal.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of North Pole:

Section 1. The City accepts the attached proposal in the amount of \$19,710 from USKH to perform a feasibility assessment of extending the municipal water system to the properties above the sulfolane plume that are within the city limits not currently served by the municipal water system.

Section 2. \$25,000 is allocated to fund USKH's work as outlined in the attached cost proposal and to provide a project contingency enable the project to proceed and generate the contracted deliverables

Section 3. Effective date.

This ordinance shall be effective at 5:00 pm on the first City business day following its adoption.

PASSED AND APPROVED by a duly constituted quorum of the North Pole City Council this 5th of May, 2014.

Bryce J. Ward, Mayor

ATTEST

Kathryn M. Weber, MMC
North Pole City Clerk

PASSED

Yes:

No:

Absent:

April 16, 2014



Bill Butler
Director of City Services
125 Snowman Lane
North Pole, AK 99705

Project: City of North Pole Water System Expansion
Subject: Feasibility Study Proposal

Dear Mr. Butler:

USKH Inc. (USKH) is pleased to be able to present this proposal for professional engineering services to provide a Water Service Extension Feasibility Study for the City of North Pole (CONP). After review of the City's proposed water extension alignment our understanding of the project is as follows:

Project Scope

The scope of work that USKH will perform under this agreement is limited to the preparation of a water service feasibility study (WFS). The WFS will examine means and costs of extending water mains to properties within the North Pole City Limits general north of, or adjacent to the Richardson Highway that have been or may be impacted by sulfonate in the groundwater. The proposed preliminary extension is shown in the figure provided to USKH with your email of April 14, 2014. The study will focus on that routing, however we may consider possible alternative routings for a water main if they become apparent during our study. The WFS will also examine other related infrastructure elements such as piping upgrades; modifications to the 8th Avenue circulation station pump; heating requirements, and if emergency generator and SCADA may also need to be upgraded to make the proposed extension feasible.

The WFS will be based upon aerial imagery from Aerometrics Inc, dated 2006 that USKH possess from prior work in the area, and property mapping provided by CONP.

The following sections provide a general outline on what will be covered in the WFS and associated drawings:

- **Project Overview and Objectives** -- A general overview of the project and the objectives will be provided.
- **Analysis of the Existing North Pole Water System** -- The existing North Pole municipal water circulation system will be analyzed for the proposed extension, and requirements thereof will be reviewed to verify pipe sizing and to identify any other system deficiencies created. Upgrades potentially necessary to support the project will be discussed.
- **Water Main Extension Alignment** -- We will review the provided water main extension alignment and will consider potential utility conflicts, property and right-of-ways impacts, required easements, construction access and impacts, and water service impacts. The impacts identified will be addressed and included in the study report. Figures of the alignments will be included in the report.

- **Permitting** -- The permitting and other federal, state, and local agency requirements for this project will be outlined. Note that actual permit applications and requests for agency approvals are not included in the current scope, as those would be part of future design work.
- **Cost Estimates** -- USKH will provide estimates of the probable design and construction cost for the proposed water main extension project. This will be based upon our knowledge of construction bid prices for this type of work. The estimating contingencies will be appropriate for the conceptual level of design development, 20 to 30%. If CONP desires, we can include inflation escalation to a target construction year, and City administration costs.

USKH will provide two submittals: a draft of the WPS for CONP; and a final WPS incorporating any review comments.

The feasibility study will be a "paper study" using existing, available mapping. We will not be performing surveying or geotechnical work. USKH will not be providing any public involvement, easement acquisition, permitting, or preparing design documents at this time.

Proposed Schedule

USKH will need approximately one month to prepare the draft WFS, and two weeks for the final WFS after receiving CONP review comments. Schedule will be established once the contract for the work is approved by the City.

Compensation

We propose to undertake this work on a lump sum basis, for the sum of \$19,710 for the tasks as indicated. A budget showing the distribution of this fee is attached. Services in addition to those proposed by this agreement will be performed only as may be separately negotiated.

Closure

Should you have any questions, or wish to discuss the scope, schedule, or the fee proposal, prior to finalizing our agreement, please contact me or Zane Shanklin at 907-276-4245, or by email at dsyta@uskh.com. Thank you very much for this opportunity to assist the City of North Pole with this important project.

Sincerely,
USKH Inc.



Dean Syta, PE
Project Manager, Principal

Approval of Proposal and Authorization to proceed.

Bill Butler, Director of City Services

Date: _____

Work Order: xxxxxx

NORTH POLE WATER EXTENSION FEASIBILITY PROJECT

Work Plan Item	Estimated Fee	Basis
The following Engineering Services estimate is to support a preliminary feasibility study for the extension of a water service within City of North Pole Limits, generally adjacent to and North of Richardson Highway.		
Project Overview and Objectives	\$700.00	Telephone meeting with the City of North Pole and their identified representatives to discuss the project goals and objectives. The scope of work, details, concerns, initial thoughts on approach, schedule, will be discussed and confirmed.
Analysis of the existing NP Water System	\$4,860.00	USKH will review the existing circulating water system to see how the proposed extension may result in impacts. Upgrades to piping, valves, circulations stations, emergency generators and SCADA will be included. A hydraulic analysis will be conducted on the system verify the pipe size for the proposed extension.
Examination of Water Main Extension Alignment, Report and Figures	\$4,420.00	We will review the provided water main extension alignment and will consider potential utility conflicts, property and right-of-ways impacts, required easements, construction access and impacts, and water service impacts. The impacts identified will be addressed. During this task, we will consider alternate routes if the identified conflicts are significant or if an equal alternate route that achieves the stated goals becomes evident
Permitting	\$435.00	USKH will review the anticipated federal, state and local permitting required for the project. No applications will be completed as part of this scope.
Report, Summary and Recommendations	\$5,740.00	Findings of the feasibility study will be presented in narrative report. Includes preparation and submittal of draft, and final reports. This will be done using narrative, tables and appropriate figures and drawings.
Schematic Plans	\$0.00	Not provided at this time.
Cost Estimates	\$3,555.00	USKH will provide a preliminary estimate of the probable design and construction cost for the proposed water main extension project. This will be based upon our knowledge of construction bid prices for this type of work.
Total Estimated Fee	\$19,710.00	



City of North Pole, Alaska

Fiscal Note Year: 2014

Accompanying Ordinance/Resolution #: Ordinance 14-05

Originator / Sponsor Name: Mayor Bryce Ward

Date: 4-16-14

Does the Ordinance or Resolution have a fiscal impact? YES ☒ NO ☐

FUND	Account Description	Account #	Debit	Credit
54	Expense for water system estimate	54-00-00-7001	25,000	
54	Transfer to Fund Balance	54-00-00-7901		25,000

Summary: (Brief description of proposed alterations as defined by accompanying ordinance or resolution. Where did the money come from and how will it be used).

Feasibility study extending the North Pole water system to areas above the sulfolane plume. Funds will come from Fund 54 (Capital Projects) established last year. USKH will provide estimates of the probable design and construction cost.

Prepared By: Bryce Ward Date: 4-16-14

Finance Approval: *Lisa McCall* Date: 4-16-14

NOTE- Fiscal notes attached to an ordinance are considered amendments to the budget and do not require an additional approval for insertion into the budget document.

CITY OF NORTH POLE
BALANCE SHEET
APRIL 30, 2014

GENERAL FUND PROJECTS RESERVES

ASSETS

54-0000-1000	CAPITAL PJTS (GF) RES. - CASH	44,159.38	
	TOTAL ASSETS		44,159.38

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
54-0000-3000	FUND BALANCE	44,159.38	
	BALANCE - CURRENT DATE	44,159.38	
	TOTAL FUND EQUITY		44,159.38
	TOTAL LIABILITIES AND EQUITY		44,159.38

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2014

GENERAL FUND PROJECTS RESERVES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 00</u>					
54-00-00-5900	TRANSFER IN	.00	.00	43,000.00	43,000.00	.0
	TOTAL REVENUE	.00	.00	43,000.00	43,000.00	.0
54-00-00-7901	TRANSFER TO FUND BALANCE	.00	.00	43,000.00	43,000.00	.0
	TOTAL EXPENDITURES	.00	.00	43,000.00	43,000.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

CITY OF NORTH POLE
COMBINED CASH INVESTMENT
MARCH 31, 2014

COMBINED CASH ACCOUNTS

99-0000-1009	MT. MCKINLEY-CENTRAL TREASURY	2,681,542.16
99-0000-1011	XPRESSBILLPAY ACH	90,835.50
99-0000-1070	CD - (BONDS) TIME VALUE INVEST	162,000.00
99-0000-1175	CASH CLEARING - UTILITIES	(1,910.98)
99-0000-1176	CASH CLEARING - ACCTS REC	(13,739.78)
99-0000-1177	CASH CLEARING - IMPRV DIST	(7,367.32)
TOTAL COMBINED CASH		2,911,359.58
99-0000-1000	CASH COMBINED	(2,911,359.58)
TOTAL UNALLOCATED CASH		.00

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	1,153,036.74
2	ALLOCATION TO UTILITY FUND	725,287.40
3	ALLOCATION TO CAPITAL PROJECTS - UTILITIES	(33,448.56)
4	ALLOCATION TO ASSESSMENT FUND	114,403.39
5	ALLOCATION TO BUILDING DEPARTMENT	111,209.32
16	ALLOCATION TO FIRE DEPARTMENT FUND	3,567.10
17	ALLOCATION TO BUCK NYSTROM MEMORIAL FUND	500.00
18	ALLOCATION TO NORTH POLE COMMUNITY ICE RINK	10,973.25
20	ALLOCATION TO NORTH POLE FESTIVAL	8,252.36
21	ALLOCATION TO ABADE - DEPT OF JUSTICE	17,296.26
22	ALLOCATION TO AHSO PROJECT AL2009-09-01-03	(13,532.31)
23	ALLOCATION TO BYRNE GRANT JAG 13-023-D	(21,733.66)
24	ALLOCATION TO ABADE - STATE FORFEITURES	21,353.76
25	ALLOCATION TO WATER RESERVES	241,622.88
27	ALLOCATION TO SEWER RESERVES	538,787.08
31	ALLOCATION TO CAPITAL PJTS - GENERAL FUND	(67,729.46)
32	ALLOCATION TO SISTER CITY	300.00
33	ALLOCATION TO IRS FORFEITURES	6,367.27
36	ALLOCATION TO IMPOUND LOT	6,528.00
50	ALLOCATION TO FIRE FLEET RESERVES	14,351.80
51	ALLOCATION TO POLICE FLEET RESERVES	14,351.80
52	ALLOCATION TO ADMIN FLEET RESERVES	5,519.92
53	ALLOCATION TO PUBLIC WORKS FLEET RESERVES	9,935.86
54	ALLOCATION TO GENERAL FUND PROJECTS RESERVES	44,159.38
TOTAL ALLOCATIONS TO OTHER FUNDS		2,911,359.58
ALLOCATION FROM COMBINED CASH FUND - 99-0000-1000		(2,911,359.58)
ZERO PROOF IF ALLOCATIONS BALANCE		.00

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

GENERAL FUND

ASSETS

01-0000-1000	CASH - COMBINED	1,153,036.74	
01-0000-1001	PETTY CASH	200.00	
01-0000-1030	AR - MISCELANOUS	(375.25)	
01-0000-1032	AR - BUSINESS LICENSE	4,860.00	
01-0000-1033	AR - SALES TAX	(862.18)	
01-0000-1035	GRANTS RECEIVABLE	1,373.58	
01-0000-1038	AR - SENIOR CENTER	792.54	
01-0000-1580	SUSPENSE	658.04	
TOTAL ASSETS			1,159,683.47

LIABILITIES AND EQUITY

LIABILITIES

01-0000-2160	PERS LIABILITY	5,945.79	
01-0000-2165	FEDERAL W/H PAYABLE	(3,253.58)	
01-0000-2166	FICA/MEDICARE PAYABLE	3,286.81	
01-0000-2168	WORKERS COMP LIABILITY	7,501.02	
01-0000-2169	LIFE INSURANCE	1,112.25	
01-0000-2175	UNION DUES	140.00	
01-0000-2181	AFLAC SUPPLEMENTAL BENEFITS	1,016.39	
01-0000-2189	FLEXIBLE SPENDING ACCOUNT	(718.26)	
01-0000-2190	HEALTH INSURANCE PAYABLE	38,744.60	
01-0000-2191	DISABILITY INS PAYABLE	(1,075.38)	
01-0000-2192	CHILD SUPPORT PAYABLE	189.13	
TOTAL LIABILITIES			52,888.77

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
01-0000-3000	FUND BALANCE	1,704,185.20	
	REVENUE OVER EXPENDITURES - YTD	(597,390.50)	
BALANCE - CURRENT DATE		1,106,794.70	
TOTAL FUND EQUITY			1,106,794.70
TOTAL LIABILITIES AND EQUITY			1,159,683.47

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
01-00-00-4002 PROPERTY TAX	500.44	1,672.84	1,031,500.00	1,029,827.16	.2
01-00-00-4003 AMBULANCE SERVICE	.00	197,826.50	402,000.00	204,173.50	49.2
01-00-00-4005 AMBULANCE FEES	5,279.83	14,805.75	63,000.00	48,194.25	23.5
01-00-00-4008 FIRE DEPARTMENT REVENUE	25.00	1,275.00	7,500.00	6,225.00	17.0
01-00-00-4017 CITATION REVENUE	4,218.00	11,060.00	50,000.00	38,940.00	22.1
01-00-00-4018 FINGERPRINTING	980.00	2,260.00	12,000.00	9,740.00	18.8
01-00-00-4019 POLICE REPORTS	50.00	350.00	2,000.00	1,650.00	17.5
01-00-00-4021 CITATIONS - PRIOR YEAR	.00	.00	32,000.00	32,000.00	.0
01-00-00-4045 MADE IN NORTH POLE	.00	.00	2,000.00	2,000.00	.0
01-00-00-4140 SHARED TAXES	.00	.00	57,000.00	57,000.00	.0
01-00-00-4141 BUSINESS LICENSE	345.00	1,245.00	16,500.00	15,255.00	7.6
01-00-00-4142 LIQUOR LICENSE REVENUE SHARING	4,800.00	4,800.00	4,800.00	.00	100.0
01-00-00-4162 STATE REVENUE SHARING	.00	244.00	200,000.00	199,756.00	.1
01-00-00-4163 CORPS OF ENGINEERS CONTRACT	.00	.00	84,000.00	84,000.00	.0
01-00-00-4165 PERS RELIEF	.00	.00	263,851.00	263,851.00	.0
01-00-00-5000 SALES TAX REVENUE	146,807.15	286,372.00	2,603,001.00	2,316,629.00	11.0
01-00-00-5002 SALES TAX - MISC VENDORS	155.14	447.32	.00	(447.32)	.0
01-00-00-5085 DOT SAFETY	.00	.00	4,375.00	4,375.00	.0
01-00-00-5800 INTEREST ON DEPOSITS	259.89	542.81	2,750.00	2,207.19	19.7
01-00-00-5801 MISCELLANEOUS REVENUE	232.50	731.58	30,000.00	29,268.42	2.4
01-00-00-5802 ALCOHOLIC BEVERAGE TAX	12,795.86	28,317.33	212,500.00	184,182.67	13.3
01-00-00-5807 FIRE GRANTS	.00	.00	10,000.00	10,000.00	.0
01-00-00-5809 AHSO - ASTEP GRANT REVENUE	.00	.00	12,900.00	12,900.00	.0
01-00-00-5817 BED TAX	1,029.96	2,870.54	67,500.00	64,629.46	4.3
01-00-00-5818 TOBACCO TAX	8,641.83	19,653.37	125,000.00	105,346.63	15.7
01-00-00-5901 TRANSFER IN FROM OTHER FUNDS	.00	17,632.00	53,632.00	36,000.00	32.9
TOTAL REVENUE	186,120.60	592,106.04	5,349,809.00	4,757,702.96	11.1

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATION</u>					
01-01-00-6000	SALARIES & WAGES	21,029.92	60,571.10	273,368.00	212,796.90	22.2
01-01-00-6001	COUNCIL WAGES	(1,375.00)	.00	.00	.00	.0
01-01-00-6060	SALARIES EXPENSE - COUNCIL	2,875.00	4,125.00	18,000.00	13,875.00	22.9
01-01-00-6090	ADMIN OVERTIME EXP	33.15	132.60	750.00	617.40	17.7
01-01-00-6091	HOLIDAY PAY	.00	430.32	.00	(430.32)	.0
01-01-00-6097	WORKERS COMP. INS.	132.36	383.86	1,894.00	1,510.14	20.3
01-01-00-6098	FICA	46.50	156.41	578.00	421.59	27.1
01-01-00-6099	MEDICARE	317.30	922.09	3,975.00	3,052.91	23.2
01-01-00-6100	PERS	4,678.49	13,578.75	62,286.00	48,707.25	21.8
01-01-00-6102	HEALTH & DISABILITY INSURANCE	5,081.84	14,679.87	81,000.00	66,320.13	18.1
01-01-00-6103	ANNUAL LEAVE	.00	.00	4,000.00	4,000.00	.0
01-01-00-6108	PERS: RELIEF	.00	.00	33,351.00	33,351.00	.0
01-01-00-7001	PUBLICATIONS & ADVERTISING	603.20	3,953.36	20,000.00	16,046.64	19.8
01-01-00-7002	ELECTION EXPENSE	.00	634.32	4,500.00	3,865.68	14.1
01-01-00-7003	PROMOTION	.00	.00	4,000.00	4,000.00	.0
01-01-00-7004	TRAVEL/COUNCIL	125.00	486.00	7,000.00	6,514.00	6.9
01-01-00-7006	SALES TAX REBATES	.00	.00	800.00	800.00	.0
01-01-00-7007	MAINT. CONTRACTS/EQUIPMENT	2,255.97	5,495.64	23,500.00	18,004.36	23.4
01-01-00-7009	COUNCIL SUPPLIES	.00	82.52	1,800.00	1,717.48	4.6
01-01-00-7015	VEHICLE GAS	.00	46.42	2,250.00	2,203.58	2.1
01-01-00-7016	VEHICLE MAINTENANCE	.00	.00	500.00	500.00	.0
01-01-00-7022	OFFICE SUPPLIES	172.15	591.95	10,500.00	9,908.05	5.6
01-01-00-7029	ADMIN/MISC. EXPENSES	242.31	873.21	6,000.00	5,126.79	14.6
01-01-00-7030	OFFICE EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
01-01-00-7039	POSTAGE/METER RENTAL	129.48	129.02	6,500.00	6,370.98	2.0
01-01-00-7049	TRAINING CLASSES/MANUALS	.00	.00	12,000.00	12,000.00	.0
	TOTAL ADMINISTRATION EXPENDITURES	36,347.67	107,272.44	581,552.00	474,279.56	18.5

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROFESSIONAL SERVICES</u>					
01-02-00-6104 INSURANCE	.00	14,613.51	22,000.00	7,386.49	66.4
01-02-00-7004 AUDIT & ACCOUNTING	431.36	1,908.64	26,000.00	24,091.36	7.3
01-02-00-7005 LEGAL FEES	1,440.00	2,990.52	7,500.00	4,509.48	39.9
01-02-00-7007 IT SERVICES	2,314.33	2,314.33	12,500.00	10,185.67	18.5
01-02-00-7012 CITY HALL BLDG. MAINTENANCE	1,517.98	2,999.46	2,500.00	(499.46)	120.0
01-02-00-7016 CH ELECTRICITY	2,290.17	3,268.74	12,000.00	8,731.26	27.2
01-02-00-7017 CH HEATING FUEL	2,065.70	3,294.56	12,000.00	8,705.44	27.5
01-02-00-7019 TELEPHONE, CITY HALL	1,511.60	2,066.67	8,750.00	6,683.33	23.6
01-02-00-7020 FUEL EXPENSE - SANTA SENIORS	1,929.86	860.56	.00	(860.56)	.0
01-02-00-7024 AK RAILROAD PERMIT FEES	8,000.00	8,000.00	8,000.00	.00	100.0
01-02-00-7025 DISPATCH SERVICES	.00	.00	104,000.00	104,000.00	.0
01-02-00-7035 ORDINANCE CODIFICATION	.00	.00	5,000.00	5,000.00	.0
01-02-00-7042 CITATIONS - ADMIN FEES	.00	.00	3,500.00	3,500.00	.0
01-02-00-7043 CITATIONS SOJ FEES	.00	75.00	7,500.00	7,425.00	1.0
01-02-00-7050 CREDIT CARD USER FEES	473.35	1,463.39	4,000.00	2,536.61	36.6
01-02-00-7055 PREPAREDNESS	.00	.00	2,000.00	2,000.00	.0
01-02-00-7071 WEBSITE DESIGN & MAINTENANCE	181.74	358.48	3,000.00	2,641.52	12.0
01-02-00-7091 TRANSFER OUT	.00	.00	86,000.00	86,000.00	.0
01-02-00-7201 BED TAX-NP CHAMBER OF COMMERCE	.00	(15,024.62)	17,212.00	32,236.62	(87.3)
01-02-00-7203 BED TAX-CHRISTMAS IN ICE	.00	(1,517.58)	8,606.00	10,123.58	(17.6)
01-02-00-7204 BED TAX-NPEDC	.00	(5,058.58)	28,687.00	33,745.58	(17.6)
01-02-00-7205 BED TAX - FRBS CVB	.00	(505.86)	2,869.00	3,374.86	(17.6)
 TOTAL PROFESSIONAL SERVICES EXPENDITURE	 22,156.09	 22,107.22	 383,624.00	 361,516.78	 5.8

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
01-03-00-6000 PAYROLL ACCOUNT	57,740.80	174,231.77	830,215.00	655,983.23	21.0
01-03-00-6019 UNIFORM EXPENSE	191.88	315.40	6,000.00	5,684.60	5.3
01-03-00-6020 INVESTIGATIVE EXPENSE	42.75	250.83	7,000.00	6,749.17	3.6
01-03-00-6022 TRAINING OVERTIME	.00	.00	6,000.00	6,000.00	.0
01-03-00-6090 OVERTIME	2,272.01	2,329.74	29,000.00	26,670.26	8.0
01-03-00-6091 HOLIDAY PAY	387.18	2,729.78	7,500.00	4,770.22	36.4
01-03-00-6095 GRANT OVERTIME	978.92	1,597.43	10,000.00	8,402.57	16.0
01-03-00-6096 GRANT OVERTIME - VEHICLE INSP.	.00	.00	3,500.00	3,500.00	.0
01-03-00-6097 WORKERS COMP. INS.	2,559.27	7,741.49	40,556.00	32,814.51	19.1
01-03-00-6098 FICA	.00	54.71	.00	54.71	.0
01-03-00-6099 MEDICARE	867.42	2,634.23	12,400.00	9,765.77	21.2
01-03-00-6100 PERS	13,643.54	39,321.08	194,167.00	154,845.92	20.3
01-03-00-6102 HEALTH & DISABILITY INSURANCE	17,027.80	52,666.57	205,000.00	152,333.43	25.7
01-03-00-6103 ANNUAL LEAVE	2,066.04	5,077.24	6,000.00	922.76	84.6
01-03-00-6105 INSURANCE	(98.00)	40,411.40	125,000.00	84,588.60	32.3
01-03-00-6108 PERS: RELIEF	.00	.00	100,971.00	100,971.00	.0
01-03-00-6395 NEW OFFICER	(2,453.22)	.00	.00	.00	.0
01-03-00-7001 SUBSCRIPTIONS & PUBLICATIONS	.00	120.00	1,000.00	880.00	12.0
01-03-00-7007 MAINTENANCE CONTRACTS	213.23	639.69	3,500.00	2,860.31	18.3
01-03-00-7008 POLICE TRAINING	690.52	1,667.26	12,000.00	10,332.74	13.9
01-03-00-7009 EQUIPMENT OUTLAY	419.69	1,677.31	10,856.00	9,178.69	15.5
01-03-00-7010 EQUIPMENT MAINTENANCE	118.50	278.50	5,500.00	5,221.50	5.1
01-03-00-7011 BUILDING MAINTENANCE	.00	.00	5,350.00	5,350.00	.0
01-03-00-7014 VEHICLE MAINTENANCE	932.00	1,360.29	21,000.00	19,639.71	6.5
01-03-00-7015 VEHICLE GAS & OIL	25.00	3,063.06	46,500.00	43,436.94	6.6
01-03-00-7016 ELECTRICITY	6,981.34	9,018.95	19,000.00	9,981.05	47.5
01-03-00-7017 HEATING FUEL	1,970.88	5,328.36	14,000.00	8,671.64	38.1
01-03-00-7018 TELEPHONE	3,003.58	3,003.58	19,500.00	16,496.42	15.4
01-03-00-7022 OFFICE SUPPLIES	567.03	567.03	5,000.00	4,432.97	11.3
01-03-00-7028 OPERATIONAL SUPPLIES	74.47	74.47	5,000.00	4,925.53	1.5
01-03-00-7029 POLICE/MISCELLANEOUS	185.60	648.15	5,000.00	4,351.85	13.0
01-03-00-7031 RECRUITMENT	59.85	59.85	3,850.00	3,790.15	1.6
01-03-00-7039 POSTAGE	.00	.00	1,100.00	1,100.00	.0
01-03-00-7061 EQUIPMENT LEASE PAYMENTS	.00	.00	14,250.00	14,250.00	.0
01-03-00-7062 EQUIPMENT LEASE -INTEREST.	.00	.00	500.00	500.00	.0
TOTAL POLICE DEPARTMENT EXPENDITURES	110,468.08	356,868.17	1,776,215.00	1,419,346.83	20.1

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>					
01-04-00-6000 SALARIES & WAGES	71,585.28	208,937.64	932,266.00	723,328.36	22.4
01-04-00-6032 AMBULANCE BILLING FEES	423.53	622.90	2,500.00	1,877.10	24.9
01-04-00-6090 OVERTIME	5,407.86	7,021.41	36,000.00	28,978.59	19.5
01-04-00-6091 HOLIDAY PAY	.00	6,128.08	15,000.00	8,871.92	40.9
01-04-00-6097 WORKERS COMP. INS.	7,382.48	20,826.34	99,660.00	78,833.66	20.9
01-04-00-6098 FICA	201.09	737.13	5,000.00	4,262.87	14.7
01-04-00-6099 MEDICARE	1,121.80	3,149.37	15,417.00	12,267.63	20.4
01-04-00-6100 PERS	19,716.04	53,626.53	216,318.00	162,691.47	24.8
01-04-00-6102 HEALTH & DISABILITY INSUARNC	16,562.53	48,693.34	247,000.00	198,306.66	19.7
01-04-00-6103 ANNUAL LEAVE	3,835.20	10,500.52	20,000.00	9,499.48	52.5
01-04-00-6105 INSURANCE	910.00	51,848.67	55,000.00	3,151.33	94.3
01-04-00-6108 PERS: RELIEF	.00	.00	112,502.00	112,502.00	.0
01-04-00-7007 MAINTENANCE CONTRACTS	2,833.79	6,416.37	8,200.00	1,783.63	78.3
01-04-00-7008 FIRE TRAINING/EDUCATION	1,006.78	2,057.91	12,000.00	9,942.09	17.2
01-04-00-7009 EQUIPMENT OUTLAY	230.95	390.46	.00	390.46)	.0
01-04-00-7010 EQUIPMENT MAINTENANCE	569.67	817.18	6,500.00	5,682.82	12.6
01-04-00-7011 BASE STATION/RADIO MNT.	146.56	642.47	1,500.00	857.53	42.8
01-04-00-7014 VEHICLE MAINTENANCE	200.52	2,013.45	9,000.00	6,986.55	22.4
01-04-00-7015 VEHICLE GAS & OIL	1,421.67	4,461.62	22,000.00	17,538.38	20.3
01-04-00-7022 OFFICE SUPPLIES	.00	92.19	2,900.00	2,807.81	3.2
01-04-00-7029 FIRE DEPT/MISCELLANEOUS	23.98	534.79	3,000.00	2,465.21	17.8
01-04-00-7030 BUILDING SUPPLIES	148.24	615.39	2,600.00	1,984.61	23.7
01-04-00-7039 POSTAGE	.00	.00	650.00	650.00	.0
01-04-00-7040 AMBULANCE SUPPLIES	3,448.54	9,746.47	17,500.00	7,753.53	55.7
01-04-00-7050 PART TIME LABOR	3,028.54	10,199.37	33,000.00	22,800.63	30.9
01-04-00-7061 EQUIPMENT LEASE PAYMENTS	.00	46,944.36	46,945.00	.64	100.0
01-04-00-7075 VOLUNTEER REIMB.	.00	.00	1,600.00	1,600.00	.0
01-04-00-7085 PREVENTION/PUBLIC EDUCATION	.00	.00	2,500.00	2,500.00	.0
01-04-00-7099 NFPA STATION UNIFORMS	396.63	396.63	2,500.00	2,103.37	15.9
01-04-01-7011 FIRE DEPT. MAINTENANCE	.00	.00	3,000.00	3,000.00	.0
01-04-01-7016 FIRE DEPT. ELECTRICITY	3,701.43	5,422.11	17,000.00	11,577.89	31.9
01-04-01-7017 FIRE DEPT. HEAT	5,109.81	5,109.81	15,000.00	9,890.19	34.1
01-04-01-7018 FIRE DEPT. TELEPHONE	1,656.24	1,872.07	9,800.00	7,927.93	19.1
01-04-02-7011 ANNEX MAINTENANCE EXPENSE	27.43	27.43	1,500.00	1,472.57	1.8
01-04-02-7016 ANNEX ELECTRICITY	670.76	960.94	3,000.00	2,039.06	32.0
01-04-02-7017 ANNEX HEAT COSTS	.00	824.94	5,500.00	4,675.06	15.0
01-04-03-7016 DORM ELECTRICITY	35.00	52.50	500.00	447.50	10.5
TOTAL FIRE DEPARTMENT EXPENDITURES	151,802.35	511,690.39	1,984,358.00	1,472,667.61	25.8

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
01-08-00-6000 SALARIES & WAGES	11,635.31	36,297.00	139,562.00	103,265.00	26.0
01-08-00-6090 OVERTIME	70.14	105.21	5,000.00	4,894.79	2.1
01-08-00-6091 HOLIDAY PAY	.00	.00	500.00	500.00	.0
01-08-00-6097 WORKERS COMP. INS.	746.21	2,365.87	14,831.00	12,465.13	16.0
01-08-00-6098 FICA	.00	8.96	2,616.00	2,607.04	.3
01-08-00-6099 MEDICARE	167.98	521.50	2,712.00	2,190.50	19.2
01-08-00-6100 PERS	2,488.88	7,262.86	31,913.00	24,650.14	22.8
01-08-00-6102 HEALTH & DISABILITY INSURANCE	2,825.94	8,126.37	45,000.00	36,873.63	18.1
01-08-00-6103 ANNUAL LEAVE	.00	.00	3,000.00	3,000.00	.0
01-08-00-6105 INSURANCE	.00	12,840.78	15,000.00	2,159.22	85.6
01-08-00-6106 UNEMPLOYMENT	.00	.00	5,000.00	5,000.00	.0
01-08-00-6108 PERS: RELIEF	.00	.00	17,027.00	17,027.00	.0
01-08-00-7000 SUMMER HIRE	.00	.00	40,000.00	40,000.00	.0
01-08-00-7001 PARKS/TRAILS/GROUNDS SUPPLIES	200.00	600.00	15,600.00	15,000.00	3.9
01-08-00-7008 TRAINING	.00	.00	2,000.00	2,000.00	.0
01-08-00-7009 EQUIPMENT OUTLAY	2,298.92	5,547.92	15,000.00	9,452.08	37.0
01-08-00-7011 BUILDING MAINTENANCE	1,860.76	3,029.48	8,000.00	4,970.52	37.9
01-08-00-7012 STREET MAINTENANCE	.00	.00	50,000.00	50,000.00	.0
01-08-00-7013 STREET LIGHTS MAINTENANCE	888.31	1,921.03	5,000.00	3,078.97	38.4
01-08-00-7014 VEHICLE MAINTENANCE	5,075.40	20,007.49	12,000.00	(8,007.49)	166.7
01-08-00-7015 VEHICLE GAS & OIL	939.15	1,531.85	10,000.00	8,468.15	15.3
01-08-00-7016 ELECTRICITY	593.14	874.23	6,000.00	5,125.77	14.6
01-08-00-7017 HEATING FUEL	3,456.31	6,805.65	16,500.00	9,694.35	41.3
01-08-00-7018 TELEPHONE, PUBLIC WORKS	385.66	385.66	3,500.00	3,114.34	11.0
01-08-00-7019 ELECTRICITY - RADAR SIGN	42.15	42.15	.00	(42.15)	.0
01-08-00-7020 SNOW REMOVAL	.00	18,000.00	54,000.00	36,000.00	33.3
01-08-00-7029 PUBLIC WORKS MISC	.00	366.73	4,500.00	4,133.27	8.2
01-08-00-7031 FMATS MATCH PARTICIPATION	.00	56,322.00	60,000.00	3,678.00	93.9
01-08-00-7032 ELECTRCITY-STREET LIGHTS	6,407.26	8,595.58	20,000.00	11,404.42	43.0
01-08-00-7033 CHRISTMAS DECORATIONS	.00	.00	2,000.00	2,000.00	.0
01-08-00-7034 BEAUTIFICATION	.00	.00	17,800.00	17,800.00	.0
TOTAL PUBLIC WORKS EXPENDITURES	40,081.52	191,558.32	624,061.00	432,502.68	30.7
NET REVENUE OVER EXPENDITURES	(174,735.11)	(597,390.50)	(1.00)	597,389.50	(59739

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

UTILITY FUND

ASSETS

02-0000-1000	CASH - COMBINED	725,287.40	
02-0000-1030	AR - W/S BILLINGS	177,559.59	
02-0000-1031	ALLOW/DOUBTFUL ACCOUNTS	(5,635.79)	
02-0000-1037	AR - CONTRACT PAYMENTS	4,739.85	
02-0000-1038	AR - IPP	11,595.76	
02-0000-1100	LAND	390,414.93	
02-0000-1105	CONSTRUCTION IN PROCESS	4,737,883.52	
02-0000-1110	EQUIPMENT	1,777,077.98	
02-0000-1115	ACCUMULATED DEPRECIATION	(756,832.07)	
02-0000-1120	UTILITY PLANT	36,657,527.61	
02-0000-1125	ACCUMULATED DEPRECIATION	(23,534,746.06)	
02-0000-1130	CONTRACT PAYMENT	(43,880.67)	
TOTAL ASSETS			20,140,992.05

LIABILITIES AND EQUITY

LIABILITIES

02-0000-2150	ACCRUED VACATION TIME	22,899.63	
02-0000-2450	WATER/SEWER SERVICE DEPOSITS	30,742.88	
02-0000-2500	HIGHWAY PARK REVENUE BOND	518,844.10	
02-0000-2525	ADWF NOTE	300,000.00	
02-0000-2550	BOND INTEREST PAYABLE	13,053.08	
02-0000-2700	DEFERRED REVENUE-GVEA	98,276.08	
TOTAL LIABILITIES			983,815.77

FUND EQUITY

02-0000-3105	CONTRIBUTED CAPITAL	26,199,096.16	
02-0000-3110	AMORTIZATION	(15,820,902.77)	
UNAPPROPRIATED FUND BALANCE:			
02-0000-3000	RETAINED EARNINGS	8,779,292.38	
	REVENUE OVER EXPENDITURES - YTD	(309.49)	
BALANCE - CURRENT DATE		8,778,982.89	
TOTAL FUND EQUITY			19,157,176.28
TOTAL LIABILITIES AND EQUITY			20,140,992.05

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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DEPARTMENT 00

02-00-00-4001 REVENUE - CONTRACT PAYMENTS	.00	712.50	.00	(712.50)	.0
TOTAL REVENUE	.00	712.50	.00	(712.50)	.0

WATER TREATMENT ROOF

02-03-01-4001 REVENUE	.00	206.00	.00	(206.00)	.0
TOTAL REVENUE	.00	206.00	.00	(206.00)	.0

WATER UTILITY

02-10-00-4165 PERS RELIEF	.00	.00	20,326.00	20,326.00	.0
02-10-00-5000 WATER UTILITY REVENUE	58,123.49	163,150.07	700,853.00	537,702.93	23.3
02-10-00-5801 MISCELLANEOUS REVENUE	90.00	468.78	.00	(468.78)	.0
02-10-00-5835 LAB TESTING	.00	1,373.90	4,000.00	2,626.10	34.4
02-10-00-5901 TRANSFER IN - FRR	.00	.00	30,500.00	30,500.00	.0
TOTAL REVENUE	58,213.49	164,992.75	755,679.00	590,686.25	21.8

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
02-10-00-6000 SALARIES & WAGES	10,717.44	33,628.94	166,603.00	132,974.06	20.2
02-10-00-6090 OVERTIME	92.88	203.62	4,000.00	3,796.38	5.1
02-10-00-6097 WORKERS COMP. INS.	363.25	1,335.49	8,581.00	7,245.51	15.6
02-10-00-6098 FICA	.00	10.53	15.00	4.47	70.2
02-10-00-6099 MEDICARE	153.55	525.73	2,553.00	2,027.27	20.6
02-10-00-6100 PERS	2,348.59	7,256.78	37,532.00	30,275.22	19.3
02-10-00-6102 HEALTH & DISABILITY INSURANCE	2,871.56	9,247.36	47,000.00	37,752.64	19.7
02-10-00-6103 ANNUAL LEAVE	.00	3,119.13	5,500.00	2,380.87	56.7
02-10-00-6105 INSURANCE	.00	18,869.69	25,000.00	6,130.31	75.5
02-10-00-6108 PERS: RELIEF	.00	.00	20,326.00	20,326.00	.0
02-10-00-6500 INTEREST EXPENSE ADWF	.00	4,875.00	5,250.00	375.00	92.9
02-10-00-7001 PUBLICATIONS & ADVERTISING	681.50	681.50	3,000.00	2,318.50	22.7
02-10-00-7003 BILLING SERVICE	165.03	650.43	3,000.00	2,349.57	21.7
02-10-00-7004 AUDIT/ACCOUNTING FEES	149.32	660.68	9,000.00	8,339.32	7.3
02-10-00-7005 LEGAL FEES	75.00	86.00	5,000.00	4,914.00	1.7
02-10-00-7006 PROFESSIONAL SERVICES	.00	.00	2,500.00	2,500.00	.0
02-10-00-7007 SAFETY EQUIPMENT	.00	.00	2,500.00	2,500.00	.0
02-10-00-7009 EQUIPMENT OUTLAY/REPAIR	22.66	41.64	26,400.00	26,358.36	.2
02-10-00-7011 SYSTEM SUPPLIES	84.20	153.92	20,000.00	19,846.08	.8
02-10-00-7012 WATER TREATMENT CHEMICALS	.00	3,777.36	15,000.00	11,222.64	25.2
02-10-00-7014 VEHICLE MAINTENANCE	.00	.00	3,000.00	3,000.00	.0
02-10-00-7015 VEHICLE GAS/OIL	804.01	804.01	5,500.00	4,695.99	14.6
02-10-00-7019 LABORATORY	325.32	2,295.32	10,000.00	7,704.68	23.0
02-10-00-7022 OFFICE SUPPLIES	930.97	930.97	3,000.00	2,069.03	31.0
02-10-00-7029 MISCELLANEOUS/TRAINING	556.25	698.92	2,000.00	1,301.08	35.0
02-10-00-7031 SNOW REMOVAL	.00	.00	3,600.00	3,600.00	.0
02-10-00-7039 POSTAGE	.00	.00	3,000.00	3,000.00	.0
02-10-00-7041 BAD DEBT EXPENSE	.00	.00	2,000.00	2,000.00	.0
02-10-00-7045 TRAINING	.00	300.00	2,500.00	2,200.00	12.0
02-10-00-7050 DEBT RETIREMENT	.00	.00	25,000.00	25,000.00	.0
02-10-00-7051 CREDIT CARD USER FEES	673.62	2,082.55	6,000.00	3,917.45	34.7
02-10-00-7400 DEFERRED MAINTENANCE EXPENSE	.00	.00	25,000.00	25,000.00	.0
02-10-00-7905 ENERGY RESERVE	.00	.00	15,000.00	15,000.00	.0
02-10-00-7999 MOVE TO RETAINED EARNINGS	.00	.00	319.00	319.00	.0
02-10-04-7016 ELECTRICITY-WATER TREATMENT	8,731.99	12,619.12	50,000.00	37,380.88	25.2
02-10-04-7017 HEATING FUEL-WATER TREATMENT	15,171.01	33,700.38	70,000.00	36,299.62	48.1
02-10-04-7018 TELEPHONE-WATER TREATMENT	607.97	607.97	4,000.00	3,392.03	15.2
02-10-04-7020 BUILDING MAINT.-WATER TREATMEN	.00	.00	4,000.00	4,000.00	.0
02-10-05-7018 TELEPHONE - SCADA	1,179.38	1,179.38	8,000.00	6,820.62	14.7
02-10-06-7016 ELECTRICITY-HIWAY PARK PUMPHOU	5,665.03	5,665.03	25,000.00	19,334.97	22.7
02-10-06-7017 HEAT FUEL-HIWAY PARK PUMPHOUSE	603.76	1,966.19	5,000.00	3,033.81	39.3
02-10-06-7018 TELEPHONE HIWAY PARK PUMPHOUSE	.00	.00	500.00	500.00	.0
02-10-06-7020 BUILD MAINT.HIWAY PARK PUMPHOU	.00	.00	1,000.00	1,000.00	.0
02-10-08-7016 ELECTRICITY-8TH AVE WELLHOUSE	2,209.21	3,228.55	12,000.00	8,771.45	26.9
02-10-08-7017 HEATING FUEL-8TH AVE.WELLHOUSE	.00	962.07	4,000.00	3,037.93	24.1
02-10-08-7020 BUILD MAINT.8TH AVE.WELLHOUSE	.00	.00	1,000.00	1,000.00	.0
02-10-10-7016 ELECTRICITY-STILLMEYER PUMPHOU	3,651.83	4,786.73	21,500.00	16,713.27	22.3
02-10-10-7017 HEAT FUEL STILLMEYER PUMPHOUSE	468.93	978.64	3,000.00	2,021.36	32.6
02-10-10-7018 TELEPHONE STILLMEYER PUMPHOUSE	.00	.00	500.00	500.00	.0
02-10-10-7020 BUILD MAINT.STILLMEYER PUMPHOU	.00	.00	1,000.00	1,000.00	.0
02-10-11-7016 WELL HOUSE ELECTRIC	1,924.02	2,846.92	10,500.00	7,653.08	27.1
02-10-11-7017 WELL HOUSE FUEL	38.50	38.50	7,500.00	7,461.50	.5
02-10-11-7018 WELL HOUSE PHONE	.00	.00	1,000.00	1,000.00	.0
02-10-12-7016 ELECTRICITY - UTILITY SHOP	1,097.42	1,097.42	3,500.00	2,402.58	31.4

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
02-10-12-7017 HEATING FUEL - UTILITY SHOP	911.86	911.86	5,000.00	4,088.14	18.2
02-10-12-7018 TELEPHONE - UTILITY SHOP	236.85	236.85	1,000.00	763.15	23.7
02-10-12-7020 UTILITY SHOP - BLDG MAINTENANC	.00	.00	2,000.00	2,000.00	.0
TOTAL EXPENDITURES	63,512.91	163,061.18	755,679.00	592,617.82	21.6

SEWER UTILITY FUND

02-12-00-4165 PERS RELIEF	.00	.00	22,288.00	22,288.00	.0
02-12-00-5000 SEWER UTILITY REVENUE	47,582.44	138,623.85	627,687.00	489,063.15	22.1
02-12-00-5005 SID PRETREATMENT PROGRAM	.00	11,374.33	75,000.00	63,625.67	15.2
02-12-00-5900 TRANSFER IN	.00	.00	36,965.00	36,965.00	.0
TOTAL REVENUE	47,582.44	149,998.18	761,940.00	611,941.82	19.7

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
02-12-00-6000 SALARIES & WAGES	12,372.48	42,189.54	182,687.00	140,497.46	23.1
02-12-00-6090 OVERTIME	92.88	250.16	5,000.00	4,749.84	5.0
02-12-00-6097 WORKERS COMP. INS.	448.02	1,788.21	9,532.00	7,743.79	18.8
02-12-00-6098 FICA	.00	11.59	.00	(11.59)	.0
02-12-00-6099 MEDICARE	176.30	650.70	2,794.00	2,143.30	23.3
02-12-00-6100 PERS	2,699.84	8,951.65	41,291.00	32,339.35	21.7
02-12-00-6102 HEALTH & DISABILITY INSURANCE	3,542.14	12,514.61	65,000.00	52,485.39	19.3
02-12-00-6103 ANNUAL LEAVE	.00	3,481.17	5,000.00	1,518.83	69.6
02-12-00-6105 INSURANCE	.00	15,956.95	17,500.00	1,543.05	91.2
02-12-00-6108 PERS: RELIEF	.00	.00	22,288.00	22,288.00	.0
02-12-00-6500 REV. BOND INT. (HWYPKSEWER)	.00	12,890.83	.00	(12,890.83)	.0
02-12-00-6600 REV. BOND PRINC.(HWYPKSEWER)	.00	.00	36,965.00	36,965.00	.0
02-12-00-7001 PUBLICATIONS & ADVERTISING	681.50	681.50	2,500.00	1,818.50	27.3
02-12-00-7003 BILLING SERVICE	165.03	650.41	3,000.00	2,349.59	21.7
02-12-00-7004 AUDIT/ACCOUNTING FEES	149.32	660.68	9,000.00	8,339.32	7.3
02-12-00-7005 LEGAL FEES	225.00	236.00	5,000.00	4,764.00	4.7
02-12-00-7006 PROFESSIONAL SERVICES	1,006.00	1,006.00	2,500.00	1,494.00	40.2
02-12-00-7007 SAFETY EQUIPMENT	150.75	150.75	2,500.00	2,349.25	6.0
02-12-00-7008 PRETREATMENT PROGRAM	6,981.80	10,722.80	75,000.00	64,277.20	14.3
02-12-00-7009 EQUIPMENT OUTLAY/REPAIR	86.39	985.70	16,400.00	15,414.30	6.0
02-12-00-7011 SYSTEM SUPPLIES	20.64	191.71	15,000.00	14,808.29	1.3
02-12-00-7013 WASTE WATER TREATMENT CHEMICAL	4,696.90	4,696.90	20,000.00	15,303.10	23.5
02-12-00-7014 VEHICLE MAINTENANCE	.00	.00	4,000.00	4,000.00	.0
02-12-00-7015 VEHICLE GAS & OIL	.00	1,054.52	7,000.00	5,945.48	15.1
02-12-00-7019 LABORATORY	2,139.20	4,235.90	40,000.00	35,764.10	10.6
02-12-00-7022 OFFICE SUPPLIES	826.20	954.18	2,500.00	1,545.82	38.2
02-12-00-7029 MISCELLANEOUS/TRAINING	.00	1,746.67	3,000.00	1,253.33	58.2
02-12-00-7031 SNOW REMOVAL	.00	.00	3,600.00	3,600.00	.0
02-12-00-7039 UTILITY POSTAGE	.00	19.95	3,000.00	2,980.05	.7
02-12-00-7042 BAD DEBT EXPENSE	.00	.00	1,000.00	1,000.00	.0
02-12-00-7045 TRAINING	.00	.00	2,000.00	2,000.00	.0
02-12-00-7051 CREDIT CARD USER FEES	673.62	2,082.55	6,000.00	3,917.45	34.7
02-12-00-7400 DEFERRED MAINTENANCE EXPENSE	.00	.00	10,000.00	10,000.00	.0
02-12-00-7905 ENERGY RESERVE	.00	.00	5,000.00	5,000.00	.0
02-12-00-7999 MOVE TO RETAINED EARNINGS	.00	.00	2,383.00	2,383.00	.0
02-12-04-7016 ELECTRICITY -WWTP	9,203.37	9,203.37	60,000.00	50,796.63	15.3
02-12-04-7017 HEATING FUEL WWTP	2,901.47	8,020.72	11,000.00	2,979.28	72.9
02-12-04-7018 TELEPHONE WWTP	607.71	607.71	3,500.00	2,892.29	17.4
02-12-04-7020 BUILDING MAINTENANCE WWTP	.00	.00	1,000.00	1,000.00	.0
02-12-05-7018 TELEPHONE - SCADA	791.72	791.72	7,500.00	6,708.28	10.6
02-12-06-7016 ELECTRICITY-GENERATOR STORAGE	35.00	52.50	.00	(52.50)	.0
02-12-70-7016 ELECTRICITY-LIFT STATION 1A	544.33	544.33	5,000.00	4,455.67	10.9
02-12-70-7018 TELEPHONE LIFT STATION 1A	.00	.00	1,000.00	1,000.00	.0
02-12-71-7016 ELECTRICITY LIFT STATION 2A	422.05	615.49	4,500.00	3,884.51	13.7
02-12-71-7018 TELEPHONE-LIFT STATION 2A	.00	.00	1,000.00	1,000.00	.0
02-12-72-7016 ELECTRICITY LIFT STATION 3A	207.60	304.13	2,000.00	1,695.87	15.2
02-12-72-7018 TELEPHONE-LIFT STATION 3A	.00	.00	1,000.00	1,000.00	.0
02-12-73-7016 ELECTRICITY LIFT STATION 3B	150.75	220.42	1,000.00	779.58	22.0
02-12-73-7018 TELEPHONE LIFT STATION 3B	.00	.00	750.00	750.00	.0
02-12-74-7016 ELECTRICITY LIFT STATION 3C	511.41	743.32	3,000.00	2,256.68	24.8
02-12-74-7018 TELEPHONE LIFT STATION 3C	.00	.00	750.00	750.00	.0
02-12-77-7016 ELECTRICITY LIFT STATION 4F	435.15	644.94	5,000.00	4,355.06	12.9
02-12-77-7018 TELEPHONE LIFT STATION 4F	.00	.00	500.00	500.00	.0
02-12-78-7016 ELECTRICITY LIFT STATION 5A	170.14	170.14	1,000.00	829.86	17.0

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
02-12-78-7018 TELEPHONE LIFT STATION 5A	.00	.00	500.00	500.00	.0
02-12-79-7016 ELECTRICITY LIFT STATION 5B	294.61	440.23	1,500.00	1,059.77	29.4
02-12-80-7016 ELECTRICITY LIFT STATION 6A	79.19	79.19	1,500.00	1,420.81	5.3
02-12-80-7018 TELEPHONE LIFT STATION 6A	.00	.00	500.00	500.00	.0
02-12-81-7016 ELECTRICITY LIFT STATION 6B	197.97	197.97	1,000.00	802.03	19.8
02-12-82-7016 ELECTRIC LIFT STATION MOCKLER	150.74	150.74	750.00	599.26	20.1
02-12-83-7016 ELECTRICITY-STILLMEYER LIFT ST	460.45	460.45	4,000.00	3,539.55	11.5
02-12-83-7018 TELEPHONE STILLMEYER LIFT STAT	.00	.00	250.00	250.00	.0
02-12-84-7016 ELECTRICITY - UTILITY SHOP	.00	.00	3,500.00	3,500.00	.0
02-12-84-7017 HEATING FUEL - UTILITY SHOP	911.87	911.87	5,000.00	4,088.13	18.2
02-12-84-7018 TELEPHONE - UTILITY SHOP	236.87	236.87	500.00	263.13	47.4
02-12-84-7020 UTILITY SHOP - BLDG MAINTENANC	.00	.00	5,000.00	5,000.00	.0
TOTAL EXPENDITURES	55,446.41	153,157.74	761,940.00	608,782.26	20.1
NET REVENUE OVER EXPENDITURES	(13,163.39)	(309.49)	.00	309.49	.0

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

CAPITAL PROJECTS - UTILITIES

ASSETS

03-0000-1000	CASH - COMBINED	(33,448.56)	
03-0000-1050	GRANT RECEIVABLES		130,875.57	
	TOTAL ASSETS			97,427.01

LIABILITIES AND EQUITY

FUND EQUITY

03-0000-3001	UNRESTRICTED FUNDS	(1,411.46)	
	UNAPPROPRIATED FUND BALANCE:			
03-0000-3000	FUND BALANCE		108,145.64	
	REVENUE OVER EXPENDITURES - YTD	(9,307.17)	
	BALANCE - CURRENT DATE		98,838.47	
	TOTAL FUND EQUITY			97,427.01
	TOTAL LIABILITIES AND EQUITY			97,427.01

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

CAPITAL PROJECTS - UTILITIES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>WWTP ENGINEERING & DESIGN</u>					
03-64-00-5002	W WATER PLANT USDA 60-002-1585	45,863.14	45,863.14	.00	(45,863.14)	.0
	TOTAL REVENUE	45,863.14	45,863.14	.00	(45,863.14)	.0
03-64-00-7002	W WATER DESIGN & ENGIN - PLAN	.00	60,300.00	.00	(60,300.00)	.0
	TOTAL EXPENDITURES	.00	60,300.00	.00	(60,300.00)	.0
	<u>W PLANT ENGINEER & DESIGN</u>					
03-65-00-5001	WATER PLANT E & D #63320	7,537.50	7,537.50	.00	(7,537.50)	.0
	TOTAL REVENUE	7,537.50	7,537.50	.00	(7,537.50)	.0
	<u>TECHITE SEWER MAIN</u>					
03-69-00-5001	TECHITE - GRANT REVENUE	.00	(6,040.70)	.00	6,040.70	.0
03-69-00-5003	TECHITE - LOAN REVENUE	3,632.89	3,632.89	.00	(3,632.89)	.0
	TOTAL REVENUE	3,632.89	(2,407.81)	.00	2,407.81	.0
	NET REVENUE OVER EXPENDITURES	57,033.53	(9,307.17)	.00	9,307.17	.0

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

ASSESSMENT FUND

ASSETS

04-0000-1000	CASH - COMBINED	114,403.39	
04-0000-1030	ASSESSMENT REC. DISTRICT 1	25,391.01	
04-0000-1031	ASSESSMENT REC. DISTRICT 2	126,906.68	
04-0000-1032	ASSESSMENT REC. DISTRICT 3	793,599.66	
04-0000-1035	ASSESS.INT. REC. DIST.#3	79.39	
04-0000-1036	ALLOWANCE FOR DOUBTFUL ACCTS	(6,235.87)	
TOTAL ASSETS			1,054,144.26

LIABILITIES AND EQUITY

LIABILITIES

04-0000-2001	GO BOND PREMIUM	137,568.05	
04-0000-2200	ASSESSMENT DEF. REV. DIST. 1	22,096.75	
04-0000-2201	ASSESSMENT DEF.REV. DISTRICT 2	118,534.90	
04-0000-2202	ASSESSMENT DEF. REV.DISTRICT 3	713,354.43	
04-0000-2205	RESERVE FOR BAD DEBT	(6,389.96)	
TOTAL LIABILITIES			985,164.17

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
04-0000-3000	ASSESSMENT FUND BALANCE	54,404.14	
	REVENUE OVER EXPENDITURES - YTD	14,575.95	
BALANCE - CURRENT DATE		68,980.09	
TOTAL FUND EQUITY			68,980.09
TOTAL LIABILITIES AND EQUITY			1,054,144.26

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

ASSESSMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEPARTMENT 00</u>						
04-00-00-4500	ASSESSMENT PRINC.REV.DIST. 1	.00	2,085.17	.00	(2,085.17)	.0
04-00-00-4501	ASSESS. PRINC. REV.DIST. 2	.00	2,465.15	.00	(2,465.15)	.0
04-00-00-4502	ASSESS.PRINC.REV.DIST.3	.00	40,867.33	.00	(40,867.33)	.0
04-00-00-4600	ASSESSMENT INT. REV.DIST. 1	.00	1,209.09	.00	(1,209.09)	.0
04-00-00-4601	ASSESSMENT INT. REV.DIST. 2	.00	5,269.28	.00	(5,269.28)	.0
04-00-00-4602	ASSESSMENT INT.REV.DIST. 3	.00	35,491.71	.00	(35,491.71)	.0
04-00-00-4701	ASSESSMENT PENALTY REV.DIST 2	.00	1,056.96	.00	(1,056.96)	.0
04-00-00-4702	ASSESSMENT PENALTY REV.DIST. 3	.00	7,531.26	.00	(7,531.26)	.0
TOTAL REVENUE		.00	95,975.95	.00	(95,975.95)	.0
04-00-00-6550	STILLMEYER BOND INTEREST	60,000.00	78,275.00	.00	(78,275.00)	.0
04-00-00-6650	STILLMEYER BOND PRINCIPLE	3,125.00	3,125.00	.00	(3,125.00)	.0
TOTAL EXPENDITURES		63,125.00	81,400.00	.00	(81,400.00)	.0
NET REVENUE OVER EXPENDITURES		(63,125.00)	14,575.95	.00	(14,575.95)	.0

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

BUILDING DEPARTMENT

ASSETS

05-0000-1000	CASH - COMBINED	111,209.32	
	TOTAL ASSETS		111,209.32

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
05-0000-3000	FUND BALANCE	111,209.32	
	BALANCE - CURRENT DATE	111,209.32	
	TOTAL FUND EQUITY		111,209.32
	TOTAL LIABILITIES AND EQUITY		111,209.32

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

BUILDING DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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DEPARTMENT 00

05-00-00-4001 RESIDENTIAL PLAN CHECK FEE	.00	.00	5,000.00	5,000.00	.0
05-00-00-4002 RESIDENTIAL BUILDING PERMIT FE	.00	.00	7,500.00	7,500.00	.0
05-00-00-4003 COMMERCIAL PLAN CHECK FEE	.00	.00	10,000.00	10,000.00	.0
05-00-00-4004 COMMERCIAL BUILDING PERMIT FEE	.00	.00	12,000.00	12,000.00	.0
05-00-00-4005 INDUSTRIAL PLAN CHECK FEE	.00	.00	3,000.00	3,000.00	.0
05-00-00-4006 INDUSTRIAL BUILDING PERMIT FEE	.00	.00	5,000.00	5,000.00	.0
05-00-00-4007 ROAD EXCAVATION BOND	.00	.00	1,000.00	1,000.00	.0
05-00-00-4008 STORM WATER PLAN INSPECTION FE	.00	.00	1,000.00	1,000.00	.0
05-00-00-4009 STORM WATER PERMIT FEE	.00	.00	1,000.00	1,000.00	.0
05-00-00-5900 TRANSFER IN FROM FUND BALANCE	.00	.00	69,000.00	69,000.00	.0
TOTAL REVENUE	.00	.00	114,500.00	114,500.00	.0

05-00-00-7000 ROAD EXCAVATION BOND RETURN	.00	.00	1,000.00	1,000.00	.0
05-00-00-7001 RESIDENTIAL PLAN REVIEW	.00	.00	6,000.00	6,000.00	.0
05-00-00-7002 RESIDENTIAL INSPECTIONS	.00	.00	10,500.00	10,500.00	.0
05-00-00-7003 COMMERCIAL PLAN REVIEW	.00	.00	10,000.00	10,000.00	.0
05-00-00-7004 COMMERCIAL INSPECTIONS	.00	.00	12,000.00	12,000.00	.0
05-00-00-7005 INDUSTRIAL PLAN REVIEW	.00	.00	8,000.00	8,000.00	.0
05-00-00-7006 INDUSTRIAL INSPECTIONS	.00	.00	13,000.00	13,000.00	.0
05-00-00-7010 INSTITUTIONAL INSPECTIONS	.00	.00	17,000.00	17,000.00	.0
TOTAL EXPENDITURES	.00	.00	77,500.00	77,500.00	.0

DEPARTMENT 01

05-01-00-7001 PUBLICATIONS & ADVERTISING	.00	.00	2,000.00	2,000.00	.0
05-01-00-7005 LEGAL FEES	.00	.00	1,000.00	1,000.00	.0
05-01-00-7006 PROFESSIONAL SERVICES	.00	.00	25,000.00	25,000.00	.0
05-01-00-7022 OFFICE SUPPLIES/SOFTWARE	.00	.00	2,000.00	2,000.00	.0
05-01-00-7029 ADMIN/MISC. EXPENSES	.00	.00	2,500.00	2,500.00	.0
05-01-00-7049 TRAINING CLASSES/MANUALS	.00	.00	5,500.00	5,500.00	.0
TOTAL EXPENDITURES	.00	.00	38,000.00	38,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	(1,000.00)	(1,000.00)	.0

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

GAMING FUND

ASSETS

07-0000-1002	CHECKING ACCT - MT MCKINLEY	38.64	
	TOTAL ASSETS		38.64

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
07-0000-3000	GAMING - FUND BALANCE	38.64	
	BALANCE - CURRENT DATE	38.64	
	TOTAL FUND EQUITY		38.64
	TOTAL LIABILITIES AND EQUITY		38.64

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

FIRE DEPARTMENT FUND

ASSETS

16-0000-1000	CASH - COMBINED	3,567.10	
	TOTAL ASSETS		3,567.10

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
16-0000-3000	FUND BALANCE	3,567.10	
	BALANCE - CURRENT DATE	3,567.10	
	TOTAL FUND EQUITY		3,567.10
	TOTAL LIABILITIES AND EQUITY		3,567.10

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

BUCK NYSTROM MEMORIAL FUND

ASSETS

17-0000-1000	CASH - COMBINED	500.00	
	TOTAL ASSETS		500.00

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
17-0000-3000	FUND BALANCE	500.00	
	BALANCE - CURRENT DATE	500.00	
	TOTAL FUND EQUITY		500.00
	TOTAL LIABILITIES AND EQUITY		500.00

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

NORTH POLE COMMUNITY ICE RINK

ASSETS

18-0000-1000	CASH - COMBINED	10,973.25	
	TOTAL ASSETS		10,973.25

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
18-0000-3000	FUND BALANCE	10,973.25	
	BALANCE - CURRENT DATE	10,973.25	
	TOTAL FUND EQUITY		10,973.25
	TOTAL LIABILITIES AND EQUITY		10,973.25

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

NORTH POLE FESTIVAL

ASSETS

20-0000-1000	CASH - COMBINED	8,252.36	
	TOTAL ASSETS		8,252.36

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
20-0000-3000	FUND BALANCE	8,252.36	
	BALANCE - CURRENT DATE	8,252.36	
	TOTAL FUND EQUITY		8,252.36
	TOTAL LIABILITIES AND EQUITY		8,252.36

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

NORTH POLE FESTIVAL

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 00</u>					
20-00-00-4001	REVENUE	.00	.00	7,500.00	7,500.00	.0
	TOTAL REVENUE	.00	.00	7,500.00	7,500.00	.0
20-00-00-7001	SUMMERFEST	.00	.00	7,500.00	7,500.00	.0
	TOTAL EXPENDITURES	.00	.00	7,500.00	7,500.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

ABADE - DEPT OF JUSTICE

ASSETS

21-0000-1000	CASH - COMBINED	17,296.26	
	TOTAL ASSETS		17,296.26

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
21-0000-3000	FUND BALANCE	17,296.26	
	BALANCE - CURRENT DATE	17,296.26	
	TOTAL FUND EQUITY		17,296.26
	TOTAL LIABILITIES AND EQUITY		17,296.26

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

AHSO PROJECT AL2009-09-01-03

ASSETS

22-0000-1000	CASH - COMBINED	(13,532.31)	
	TOTAL ASSETS		(13,532.31)

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
22-0000-3000	FUND BALANCE	5,207.29	
	REVENUE OVER EXPENDITURES - YTD	(18,739.60)	
	BALANCE - CURRENT DATE	(13,532.31)	
	TOTAL FUND EQUITY		(13,532.31)
	TOTAL LIABILITIES AND EQUITY		(13,532.31)

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

AHSO PROJECT AL2009-09-01-03

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	DEPARTMENT 00					
22-00-00-4001	REVENUE	.00	.00	76,799.74	76,799.74	.0
22-00-00-4165	PERS RELIEF	.00	.00	3,456.00	3,456.00	.0
	TOTAL REVENUE	.00	.00	80,255.74	80,255.74	.0
22-00-00-6000	SALARIES & WAGES	3,441.60	10,018.25	44,928.00	34,909.75	22.3
22-00-00-6090	OVERTIME	47.88	297.74	.00	(297.74)	.0
22-00-00-6097	WORKERS COMP. INS.	159.08	480.81	2,008.28	1,527.47	23.9
22-00-00-6099	MEDICARE	46.72	142.12	651.46	509.34	21.8
22-00-00-6100	PERS	767.68	2,782.25	9,857.16	7,074.91	28.2
22-00-00-6102	HEALTH & DISABILITY INSURANCE	1,676.52	5,018.43	19,354.84	14,336.41	25.9
22-00-00-6108	PERS RELIEF	.00	.00	3,456.00	3,456.00	.0
	TOTAL EXPENDITURES	6,139.48	18,739.60	80,255.74	61,516.14	23.4
	NET REVENUE OVER EXPENDITURES	(6,139.48)	(18,739.60)	.00	18,739.60	.0

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

BYRNE GRANT JAG 13-023-D

ASSETS

23-0000-1000	CASH - COMBINED	(21,733.66)	
	TOTAL ASSETS		(21,733.66)

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	(21,733.66)		
BALANCE - CURRENT DATE		(21,733.66)	
TOTAL FUND EQUITY			(21,733.66)
TOTAL LIABILITIES AND EQUITY			(21,733.66)

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

BYRNE GRANT JAG 13-023-D

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	DEPARTMENT 00					
23-00-00-4001	REVENUE	.00	.00	50,000.00	50,000.00	.0
	TOTAL REVENUE	.00	.00	50,000.00	50,000.00	.0
23-00-00-6000	SALARIES & WAGES	4,236.80	12,439.40	29,962.50	17,523.10	41.5
23-00-00-6090	OVERTIME	79.44	714.96	.00	(714.96)	.0
23-00-00-6097	WORKERS COMP. INS.	195.56	600.88	1,339.33	738.45	44.9
23-00-00-6099	MEDICARE	61.25	190.58	434.46	243.88	43.9
23-00-00-6100	PERS	891.21	2,769.41	6,564.78	3,795.37	42.2
23-00-00-6102	HEALTH & DISABILITY INSURANCE	1,676.52	5,018.43	11,698.93	6,680.50	42.9
	TOTAL EXPENDITURES	7,140.78	21,733.66	50,000.00	28,266.34	43.5
	NET REVENUE OVER EXPENDITURES	(7,140.78)	(21,733.66)	.00	21,733.66	.0

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

ABADE - STATE FORFEITURES

ASSETS

24-0000-1000	CASH - COMBINED	21,353.76	
	TOTAL ASSETS		21,353.76

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
24-0000-3000	FUND BALANCE	37,962.76	
	REVENUE OVER EXPENDITURES - YTD	(16,609.00)	
	BALANCE - CURRENT DATE	21,353.76	
	TOTAL FUND EQUITY		21,353.76
	TOTAL LIABILITIES AND EQUITY		21,353.76

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

ABADE - STATE FORFEITURES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 00</u>					
24-00-00-4001	STATE FORFEITURE REVENUE	1,023.00	1,023.00	.00	(1,023.00)	.0
24-00-00-5900	TRANSFER IN	.00	.00	17,632.00	17,632.00	.0
	TOTAL REVENUE	<u>1,023.00</u>	<u>1,023.00</u>	<u>17,632.00</u>	<u>16,609.00</u>	<u>5.8</u>
24-00-00-7091	TRANSFER OUT	.00	17,632.00	17,632.00	.00	100.0
	TOTAL EXPENDITURES	<u>.00</u>	<u>17,632.00</u>	<u>17,632.00</u>	<u>.00</u>	<u>100.0</u>
	NET REVENUE OVER EXPENDITURES	<u>1,023.00</u>	<u>(16,609.00)</u>	<u>.00</u>	<u>16,609.00</u>	<u>.0</u>

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

WATER RESERVES

ASSETS

25-0000-1000	CASH - COMBINED	241,622.88	
	TOTAL ASSETS		241,622.88

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
25-0000-3000	RETAINED EARNINGS	198,437.65	
	REVENUE OVER EXPENDITURES - YTD	43,185.23	
	BALANCE - CURRENT DATE	241,622.88	
	TOTAL FUND EQUITY		241,622.88
	TOTAL LIABILITIES AND EQUITY		241,622.88

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

WATER RESERVES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
25-10-00-5825	FRR RESIDENTIAL WATER	8,952.37	25,203.21	81,120.00	55,916.79	31.1
25-10-00-5830	WATER BASE	6,013.88	17,982.02	106,128.00	88,145.98	16.9
25-10-00-5900	TRANSFER IN FROM RETAINED EARN	.00	.00	150,000.00	150,000.00	.0
	TOTAL REVENUE	14,966.25	43,185.23	337,248.00	294,062.77	12.8
25-10-00-7091	TRANSFER OUT	.00	.00	337,248.00	337,248.00	.0
	TOTAL EXPENDITURES	.00	.00	337,248.00	337,248.00	.0
	NET REVENUE OVER EXPENDITURES	14,966.25	43,185.23	.00	(43,185.23)	.0

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

SEWER RESERVES

ASSETS

27-0000-1000	CASH - COMBINED	538,787.08	
	TOTAL ASSETS		538,787.08

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
27-0000-3000	RETAINED EARNINGS	486,202.32	
	REVENUE OVER EXPENDITURES - YTD	52,584.76	
	BALANCE - CURRENT DATE	538,787.08	
	TOTAL FUND EQUITY		538,787.08
	TOTAL LIABILITIES AND EQUITY		538,787.08

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

SEWER RESERVES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 12					
27-12-00-5805	FRR INDUSTRIAL SEWER	4,013.60	13,177.83	63,511.00	50,333.17	20.8
27-12-00-5825	FRR SEWER	8,201.03	23,008.14	63,511.00	40,502.86	36.2
27-12-00-5830	SEWER BASE	5,484.19	16,398.79	72,000.00	55,601.21	22.8
27-12-00-5900	TRANSFER IN FROM RETAINED EARN	.00	.00	300,000.00	300,000.00	.0
	TOTAL REVENUE	17,698.82	52,584.76	499,022.00	446,437.24	10.5
27-12-00-7091	TRANSFER OUT	.00	.00	499,021.00	499,021.00	.0
	TOTAL EXPENDITURES	.00	.00	499,021.00	499,021.00	.0
	NET REVENUE OVER EXPENDITURES	17,698.82	52,584.76	1.00	(52,583.76)	52584

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

CAPITAL PJTS - GENERAL FUND

ASSETS

31-0000-1000	CASH - COMBINED	(67,729.46)	
31-0000-1045	PREPAID EXPENSES	928,807.00	
31-0000-1050	GRANTS RECEIVABLE	(18,783.66)	
TOTAL ASSETS			<u>842,293.88</u>

LIABILITIES AND EQUITY

LIABILITIES

31-0000-2700	DEFERRED REVENUE	1,062,845.40	
TOTAL LIABILITIES			1,062,845.40

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:
REVENUE OVER EXPENDITURES - YTD

(220,551.52)

BALANCE - CURRENT DATE

(220,551.52)

TOTAL FUND EQUITY

(220,551.52)

TOTAL LIABILITIES AND EQUITY

842,293.88

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

CAPITAL PJTS - GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>F - EQUIPMENT UPGRADES</u>					
31-12-00-7001	FIRE EQUIP - EXPENSES	1,042.69	12,372.69	.00	(12,372.69)	.0
	TOTAL EXPENDITURES	1,042.69	12,372.69	.00	(12,372.69)	.0
	<u>DEPARTMENT 13</u>					
31-13-00-7001	LADDER TRUCK - EXPENSE	5,644.00	5,644.00	.00	(5,644.00)	.0
	TOTAL EXPENDITURES	5,644.00	5,644.00	.00	(5,644.00)	.0
	<u>AMBULANCE</u>					
31-14-00-5005	AMBULANCE - OTHER REVENUE	.00	35,000.00	.00	(35,000.00)	.0
	TOTAL REVENUE	.00	35,000.00	.00	(35,000.00)	.0
31-14-00-7001	AMBULANCE - EXPENSES	.00	164,200.00	.00	(164,200.00)	.0
	TOTAL EXPENDITURES	.00	164,200.00	.00	(164,200.00)	.0
	<u>DEPARTMENT 17</u>					
31-17-00-6090	HRZD - OVERTIME	8,182.71	8,182.71	.00	(8,182.71)	.0
31-17-00-6097	HRZD - WORKERS COMP INS	508.10	508.10	.00	(508.10)	.0
31-17-00-6099	HRZD - MEDICARE	74.21	74.21	.00	(74.21)	.0
31-17-00-6100	HRZD - PERS	601.28	601.28	.00	(601.28)	.0
31-17-00-6102	HRZD - HEALTH & DISABILITY INS	322.53	322.53	.00	(322.53)	.0
	TOTAL EXPENDITURES	9,688.83	9,688.83	.00	(9,688.83)	.0
	<u>H LAND SECURITY RADIOS</u>					
31-70-00-7001	HLS RADIOS - EXPENSES	63,646.00	63,646.00	.00	(63,646.00)	.0
	TOTAL EXPENDITURES	63,646.00	63,646.00	.00	(63,646.00)	.0
	NET REVENUE OVER EXPENDITURES	(80,021.52)	(220,551.52)	.00	220,551.52	.0

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

SISTER CITY

ASSETS

32-0000-1000	CASH - COMBINED	300.00	
	TOTAL ASSETS		300.00

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
32-0000-3000	FUND BALANCE	300.00	
	BALANCE - CURRENT DATE	300.00	
	TOTAL FUND EQUITY		300.00
	TOTAL LIABILITIES AND EQUITY		300.00

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

IRS FORFEITURES

ASSETS

33-0000-1000	IRS FORFEITURES - CASH	6,367.27	
	TOTAL ASSETS		6,367.27

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
33-0000-3000	FUND BALANCE	6,367.27	
	BALANCE - CURRENT DATE	6,367.27	
	TOTAL FUND EQUITY		6,367.27
	TOTAL LIABILITIES AND EQUITY		6,367.27

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

IMPOUND LOT

ASSETS

36-0000-1000	IMPOUND LOT - CASH	6,528.00	
	TOTAL ASSETS		6,528.00

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	6,528.00		
BALANCE - CURRENT DATE		6,528.00	
TOTAL FUND EQUITY			6,528.00
TOTAL LIABILITIES AND EQUITY			6,528.00

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

IMPOUND LOT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	DEPARTMENT 00					
36-00-00-4024	IMPOUND LOT ADMIN FEES	1,536.00	6,912.00	36,000.00	29,088.00	19.2
	TOTAL REVENUE	1,536.00	6,912.00	36,000.00	29,088.00	19.2
36-00-00-7092	TRANSFER TO GENERAL FUND	.00	.00	36,000.00	36,000.00	.0
36-00-00-7109	REFUND TO VEHICLE OWNER	384.00	384.00	.00	(384.00)	.0
	TOTAL EXPENDITURES	384.00	384.00	36,000.00	35,616.00	1.1
	NET REVENUE OVER EXPENDITURES	1,152.00	6,528.00	.00	(6,528.00)	.0

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

FIRE FLEET RESERVES

ASSETS

50-0000-1000	FIRE FLEET RESERVES	14,351.80	
	TOTAL ASSETS		14,351.80

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
50-0000-3000	FUND BALANCE	14,351.80	
	BALANCE - CURRENT DATE	14,351.80	
	TOTAL FUND EQUITY		14,351.80
	TOTAL LIABILITIES AND EQUITY		14,351.80

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

FIRE FLEET RESERVES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	DEPARTMENT 00					
50-00-00-5900	TRANSFER IN	.00	.00	13,975.00	13,975.00	.0
	TOTAL REVENUE	.00	.00	13,975.00	13,975.00	.0
50-00-00-7901	TRANSFER TO FUND BALANCE	.00	.00	13,975.00	13,975.00	.0
	TOTAL EXPENDITURES	.00	.00	13,975.00	13,975.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

POLICE FLEET RESERVES

ASSETS

51-0000-1000	POLICE FLEET RESERVES	14,351.80	
	TOTAL ASSETS		14,351.80

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
51-0000-3000	FUND BALANCE	14,351.80	
	BALANCE - CURRENT DATE	14,351.80	
	TOTAL FUND EQUITY		14,351.80
	TOTAL LIABILITIES AND EQUITY		14,351.80

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

POLICE FLEET RESERVES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	DEPARTMENT 00					
51-00-00-5900	TRANSFER IN	.00	.00	13,975.00	13,975.00	.0
	TOTAL REVENUE	.00	.00	13,975.00	13,975.00	.0
51-00-00-7901	TRANSFER TO FUND BALANCE	.00	.00	13,975.00	13,975.00	.0
	TOTAL EXPENDITURES	.00	.00	13,975.00	13,975.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

ADMIN FLEET RESERVES

ASSETS

52-0000-1000	ADMIN FLEET RESERVES CASH	5,519.92	
	TOTAL ASSETS		5,519.92

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
52-0000-3000	FUND BALANCE	5,519.92	
	BALANCE - CURRENT DATE	5,519.92	
	TOTAL FUND EQUITY		5,519.92
	TOTAL LIABILITIES AND EQUITY		5,519.92

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

ADMIN FLEET RESERVES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 00</u>					
52-00-00-5900	TRANSFER IN	.00	.00	5,375.00	5,375.00	.0
	TOTAL REVENUE	.00	.00	5,375.00	5,375.00	.0
52-00-00-7901	TRANSFER TO FUND BALANCE	.00	.00	5,375.00	5,375.00	.0
	TOTAL EXPENDITURES	.00	.00	5,375.00	5,375.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

PUBLIC WORKS FLEET RESERVES

ASSETS

53-0000-1000	P WORKS FLEET RESERVES - CASH	9,935.86	
	TOTAL ASSETS		9,935.86

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
53-0000-3000	FUND BALANCE	9,935.86	
	BALANCE - CURRENT DATE	9,935.86	
	TOTAL FUND EQUITY		9,935.86
	TOTAL LIABILITIES AND EQUITY		9,935.86

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

PUBLIC WORKS FLEET RESERVES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	DEPARTMENT 00					
53-00-00-5900	TRANSFER IN	.00	.00	9,675.00	9,675.00	.0
	TOTAL REVENUE	.00	.00	9,675.00	9,675.00	.0
53-00-00-7901	TRANSFER TO FUND BALANCE	.00	.00	9,675.00	9,675.00	.0
	TOTAL EXPENDITURES	.00	.00	9,675.00	9,675.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

CITY OF NORTH POLE
BALANCE SHEET
MARCH 31, 2014

GENERAL FUND PROJECTS RESERVES

ASSETS

54-0000-1000	CAPITAL PJTS (GF) RES. - CASH	44,159.38	
	TOTAL ASSETS		44,159.38

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
54-0000-3000	FUND BALANCE	44,159.38	
	BALANCE - CURRENT DATE	44,159.38	
	TOTAL FUND EQUITY		44,159.38
	TOTAL LIABILITIES AND EQUITY		44,159.38

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

GENERAL FUND PROJECTS RESERVES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	DEPARTMENT 00					
54-00-00-5900	TRANSFER IN	.00	.00	43,000.00	43,000.00	.0
	TOTAL REVENUE	.00	.00	43,000.00	43,000.00	.0
54-00-00-7901	TRANSFER TO FUND BALANCE	.00	.00	43,000.00	43,000.00	.0
	TOTAL EXPENDITURES	.00	.00	43,000.00	43,000.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

CITY OF NORTH POLE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2014

UTILITY FLEET RESERVES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>DEPARTMENT 00</u>					
55-00-00-5900	TRANSFER IN	.00	.00	129,000.00	129,000.00	.0
	TOTAL REVENUE	.00	.00	129,000.00	129,000.00	.0
55-00-00-7001	UTILITY TRUCK	.00	.00	30,000.00	30,000.00	.0
55-00-00-7002	BACKHOE	.00	.00	99,000.00	99,000.00	.0
	TOTAL EXPENDITURES	.00	.00	129,000.00	129,000.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0