CITY OF BETHEL

City Council Meeting Agenda, April 28, 2020 – 6:30 PM

Website: https://www.cityofbethel.org/council

Location: Council Chambers, City Hall, 300 Chief Eddie Hoffman Highway, Bethel

Council Members: Mayor Perry Barr, Vice-Mayor Haley Hanson, Alyssa Leary, Mark Springer, Cece Franko, Michelle DeWitt, Hugh Dyment

Join Zoom Meeting

My computer internet audio/video:

https://us02web.zoom.us/j/83280658938?pwd=M0JLU1hKS25tazZrczFKaDQ5b3FQdz09

By phone:

877 853 5257 US Toll-free

888 475 4499 US Toll-free

Meeting ID: 832 8065 8938

Password: 458128

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
4. **PEOPLE TO BE HEARD – FIVE MINUTES PER PERSON**
5. **APPROVAL OF CONSENT AGENDA AND REGULAR AGENDA**
6. **APPROVAL OF MEETING MINUTES**
   - 6.1. *4-9-2020 Special City Council Meeting
   - 6.2. *4-14-2020 Regular City Council Meeting
7. **REPORTS OF STANDING COMMITTEES**
   - 7.1. Committee/Commission/Boards Agendas And Draft Meeting Minutes
8. **SPECIAL ORDER OF BUSINESS**
   - 8.1. Fiscal Year 2019 Audit Report From Altman, Rogers And Co. (City Manager Corazza)
9. **UNFINISHED BUSINESS**
10. **NEW BUSINESS**
    - 10.1. *Introduction Of Ordinance 20-10: Amending The Official Land Use Map Of Bethel By Adopting Both Residential And Neighborhood Commercial Zoning Designations To The Blue Sky Estates Subdivision Located On The North And South Side Of BIA Road (Planning Commission)
    - 10.2. *Introduction Of Budget Ordinance 19-11(p): Amending The City Of Bethel Fiscal Year 2020 Budget (City Manager Corazzo)

Posted April 22, 2020. at City Hall, AC Co., Swanson's, and the Post Office.

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Kevin Morgan, Asst. City Clerk

City Clerk's Office Contact Information: Email cityclerk@cityofbethel.net **Phone** 907-543-1384

Items noted with an asterisk (*) are consent agenda items, unless removed from the consent agenda they are approved upon the approval of the agenda.

Ordinances introduced at this meeting may be set for public hearing at the next regular meeting.

The Council may by unanimous consent, after 12:00 AM Fix the Time to Which To Adjourn until the following day at 6:30 PM

10.3. *AM 20-12: Appointment of Committee/Commission/Board members. Rose Henderson- Parks, Recreation, Aquatic Health and Safety Center Committee.Peter A. Williams- Port Commission (Mayor Barr)

10.4. *IM 20-05: Presentation Of The City's Water and Sewer Services Expenditures Compared To Budget From July 1, 2019 To March 31, 2020 – Utilities Maintenance – Water and Wastewater Activity Report (City Manager Corazzo)

11. REPORTS

11.1. Mayor's Report

11.2. City Manager's Report

11.3. Clerk's Report

12. COUNCIL MEMBER COMMENTS

13. EXECUTIVE SESSION

13.1. In Accordance With AS 44.62.310 (C)(1): Matters, The Immediate Knowledge Of Which Would Clearly Have An Adverse Effect Upon The Finances Of The Public Entity And AS 44.62.6310 (C)(4): Matters Involving Consideration Of Government Records That By Law Are Not Subject To Public Disclosure- Maczynski V. City Of Bethel (4BE-18-I65-CI) (Mayor Barr)

13.2. In Accordance With AS 44.62.310 (C)(1): Matters, The Immediate Knowledge Of Which Would Clearly Have An Adverse Effect Upon The Finances Of The Public Entity And AS 44.62.6310 (C)(4): Matters Involving Consideration Of Government Records That By Law Are Not Subject To Public Disclosure-Hackeney V. City Of Bethel (4BE-20-00080CI) (Mayor Barr)

13.3. In Accordance With AS 44.62.310 (C)(1): Matters, The Immediate Knowledge Of Which Would Clearly Have An Adverse Effect Upon The Finances Of The Public Entity And AS 44.62.6310 (C)(4): Matters Involving Consideration Of Government Records That By Law Are Not Subject To Public Disclosure- Faulkner Walsh Contractors (4BWE-16-00034CI) (Mayor Barr)

13.4. In Accordance With AS 44.62.310 (C)(1): Matters, The Immediate Knowledge Of Which Would Clearly Have An Adverse Effect Upon The Finances Of The Public Entity And AS 44.62.6310 (C)(4): Matters Involving Consideration Of Government Records That By Law Are Not Subject To Public Disclosure- Potential Litigation C. Sharp V. City Of Bethel (Mayor Barr)

14. ADJOURNMENT

Posted April 22, 2020. at City Hall, AC Co., Swanson's, and the Post Office.

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Kevin Morgan, Asst. City Clerk

City Clerk's Office Contact Information: Email cityclerk@cityofbethel.net **Phone** 907-543-1384

Items noted with an asterisk (*) are consent agenda items, unless removed from the consent agenda they are approved upon the approval of the agenda.

Ordinances introduced at this meeting may be set for public hearing at the next regular meeting.

The Council may by unanimous consent, after 12:00 AM Fix the Time to Which To Adjourn until the following day at 6:30 PM

I. CALL TO ORDER

A Special Meeting of the Bethel City Council was held on April 9, 2020 at 6:30 p.m., in the Council chambers, Bethel, Alaska.

Mayor Barr called the meeting to order at 6:30 p.m.

II. PLEDGE OF ALLEGIANCE

III. ROLL CALL

Comprising a quorum of the Council, the following members were present:
Mayor Perry Barr Council Member Cece Franko (telephonically) Vice-Mayor Haley Hanson (telephonically) City Council Member Alyssa Leary (telephonically) City Council Member Mark Springer (telephonically) City Council Member Michelle DeWitt (telephonically)
Members Absent:
None
Also in attendance were the following:
City Manager Vinny Corazza, City Clerk Lori Strickler, City Attorney Libby Bakalar (telephonically)

IV. PEOPLE TO BE HEARD – Five minutes per person

Ray Watson- Thanked the council for taking the time to appoint someone to the City Council seat vacated by his brother. Recommended the Council consider prohibiting the distribution of alcohol in the community from Anchorage until we get through the COVID-19 emergency. Hoped the City officials are making decisions to protect our city.

V. APPROVAL OF AGENDA

Main Motion: Approve the Agenda.

Moved by:	Alyssa Leary
Seconded by:	Mark Springer

In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt
Opposed:	None
Results:	Motion Carries

VI. UNFINISHED BUSINESS

Item 6.1 - Appointment Of Qualified Individual To Fill City Council Vacancy, Term Ending October, 2

6.1.1 Opening Statements From Candidates
6.1.2 Questions From Council Members

Motion to nominate Sugar Rose Henderson.

Moved by:	Mark Springer
Seconded by:	Alyssa Leary
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt
Opposed:	None
Results:	Motion Carries

Motion to nominate Joni Beckham.

Moved by:	Cece Franko
Seconded by:	Haley Hanson
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt
Opposed:	None
Results:	Motion Carries

Motion to nominate Hugh Dyment.

Moved by:	Alyssa Leary
Seconded by:	Haley Hanson
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt
Opposed:	None
Results:	Motion Carries

<u>Voting Round 1</u>

Council Member Leary -Hugh Dyment

Council Member Franko- Joni Beckham

Council Member Springer- Rose Henderson

Council Member DeWitt - Rose Henderson

Mayor Barr - Hugh Dyment

Vice Mayor Hanson -Joni Beckham

Voting Round 2

Council Member Leary - Hugh Dyment

Council Member Franko - Hugh Dyment

Council Member Springer -Rose Henderson

Council Member DeWitt - Rose Henderson

Mayor Barr -Rose Henderson

Vice Mayor Hanson-Joni Beckham

Suspend the rules to allow members of Council to speak on behalf of the council members app

Moved by:	Mark Springer
Seconded by:	Cece Franko
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt
Opposed:	None
Results:	Motion Carries

Voting Round 3

Council Member Leary-Hugh Dyment

Council Member Franko- Hugh Dyment

Council Member Springer - Rose Henderson

Council Member DeWitt - Hugh Dyment

Mayor Barr -Hugh Dyment

Vice Mayor Hanson - Rose Henderson

After receiving votes from the majority of Council,
Council Member Hugh Dyment is sworn in.

Item 6.2 - Appointment Of Council Representative to Committee/Commission (Mayor Barr)

Mayor Barr appoints Council Member Dyment to the Port Commission.

VII. NEW BUSINESS

VIII. ADJOURNMENT

Main Motion: Adjournment.

Moved by:	Mark Springer
Seconded by:	Alyssa Leary
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt, Hugh Dyment
Opposed:	None
Results:	Motion Carries

Meeting ended at 8:15 p.m.

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Perry Barr, Mayor

ATTEST:

_____
Lori Strickler, City Clerk

1. CALL TO ORDER

A Regular Meeting of the Bethel City Council was held on April 14, 2020 at 6:30 p.m., in the Council chambers, Bethel, Alaska.

Mayor Barr called the meeting to order at 6:31 p.m.

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

Comprising a quorum of the Council, the following members were present:
City Council Member Alyssa Leary (telephonically) City Council Member Michelle DeWitt (telephonically) City Council Member Hugh Dyment (telephonically) Council Member Cece Franko (telephonically) Vice-Mayor Haley Hanson (telephonically) Mayor Perry Barr City Council Member Mark Springer (arrived after roll call 6:34 p.m.)
Members Absent:
Also in attendance were the following:
City Manager Vinny Corazza, Former Acting City Manager Bill Howell, City Clerk Lori Strickler, City Attorney Libby Bakalar (telephonically)

4. PEOPLE TO BE HEARD – Five minutes per person

Leif Albertson- Suggested the City Council ensure the process of online sales tax collection is done in a fare and meaningful way.

Richard Robb- Spoke in opposition to Ordinance 20-06 and the implementation of online sales tax.

5. APPROVAL OF CONSENT AGENDA AND REGULAR AGENDA

Main Motion: Approval of Consent and Regular Agenda.

Moved by:	Mark Springer
Seconded by:	Alyssa Leary
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt, Hugh Dyment
Opposed:	None
Results:	Motion Carries

Amend the agenda to move Item 9.2, Presentation from Nils Andreassen from AML on the Remote Sellers Sales Tax to 7:00 p.m., time specific.

Moved by:	Mark Springer
Seconded by:	Hugh Dyment
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt, Hugh Dyment
Opposed:	None
Results:	Motion Carries

6. APPROVAL OF MEETING MINUTES

Item 6.1. - Note: 3-17-2020 Special City Council Meeting was cancelled.

Item 6.2. - *3-24-2020 Regular City Council Meeting
Passed on the consent agenda.

Item 6.3. - *3-25-2020 Emergency City Council Meeting
Passed on the consent agenda.

7. REPORTS OF STANDING COMMITTEES

Item 7.1. - Reports Of Standing Committees

Port Commission, Council Member Hugh Dyment - A meeting was not held due to a lack of a quorum.

Planning Commission, Vice- Mayor Hanson - Was not able to attend the meeting, nothing to report.

Community Action Grant Technical Review Board, Mayor Barr- Next application

period opens May 1st, The board will meeting on June 2nd and 10th to review the applications. Payment will be made on June 26th.

Parks, Recreation, Aquatic Health and Safety Center Committee, Council Member DeWitt- Met on April 13th. Discussed fencing for the Multi-Purpose Field, park signs, and a percentage of the use tax going the fitness center.

Finance Committee, Council Member Franko- No new updates. Next Meeting on April 27th. There are openings on the committee, please apply if interested.

Public Works Committee, Council Member Leary- Next Meeting will be on April 15th. Encouraged the public to participate remotely.

Public Safety and Transportation Commission, Council Member Springer- Due to a lack of membership no quorum was possible; a meeting was not scheduled.

8. SPECIAL ORDER OF BUSINESS

Item 8.1. - Oath of Office to Vincenzo Corazza, City Manager and Libby Bakalar, City Attorney (City Manager Corazza)

9. UNFINISHED BUSINESS

Item 9.1. - Public Hearing Of Budget Ordinance 19-11(o): An Ordinance Amending The City Of Bethel Fiscal Year 2020 Budget- City Shop Floor Repair (Acting City Manager Howell)

Mayor Barr opened the Public Hearing.
No one present to be heard.
Mayor Barr closed the Public Hearing.

Main Motion: Adopt Budget Ordinance 19-11(o).

Moved by:	Alyssa Leary
Seconded by:	Mark Springer
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer ,Michelle DeWitt, Hugh Dyment
Opposed:	None

Results:	Motion Carries

Main Motion: To Adopt Ordinance Budget Ordinance 19-11(o) as reconsidered and amended.

Moved by:	Hugh Dyment
Seconded by:	Mark Springer
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt, Hugh Dyment
Opposed:	None
Results:	Motion Carries

Motion to reconsider.

Moved by:	Hugh Dyment
Seconded by:	Mark Springer
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt, Hugh Dyment
Opposed:	None
Results:	Motion Carries

Motion to amend Budget Ordinance 19-11 (o) to strike 420,000 and insert $500,000.

Moved by:	Mark Springer
Seconded by:	Alyssa Leary
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt, Hugh Dyment
Opposed:	None
Results:	Motion Carries

Item 9.2. - Public Hearing Of Ordinance 20-06: Amending Chapter 4.16 And Creating 4.16a Of The Bethel Municipal Code Adopting The Uniform Alaska Remote Seller Sales Tax Code (Mayor Barr)

Mayor Barr opened the Public Hearing.
Richard Robb, spoke in opposition to the adoption of Ordinance 20-06.
Mayor Barr closed the Public Hearing.

Main Motion: Adopt Ordinance 20-06.
Was made at the March 10th meeting by Council Member Leary and seconded by Vice-Mayor Hanson.

In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer,

	Michelle DeWitt, Hugh Dyment
Opposed:	None
Results:	Motion Carries

Motion to postpone until June 9, 2020.

Moved by:	Mark Springer
Seconded by:	Alyssa Leary
In favor:	Mark Springer
Opposed:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Michelle DeWitt, Hugh Dyment
Results:	Motion Fails

Amend to strike "under the effective date upon passage by the Bethel City Council" and insert "effective September 1, 2020."

Moved by:	Michelle DeWitt
Seconded by:	Alyssa Leary
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer, Michelle DeWitt, Hugh Dyment
Opposed:	None
Results:	Motion Carries

10. NEW BUSINESS

Item 10.1. - Annual Increase For City Clerk Following An Annual Evaluation In Accordance With The Employment Agreement (Mayor Barr)

Table until after the executive session.

Moved by:	Hugh Dyment
Seconded by:	Haley Hanson
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt, Hugh Dyment
Opposed:	None
Results:	Motion Carries

11. REPORTS

Item 11.1. - Mayor's Report

Item 11.2. - City Manager's Report

Item 11.3. - Clerk's Report

12. COUNCIL MEMBER COMMENTS

Mayor Barr- Congratulated Mark Springer on his executive director position at ONC.

Vice-Mayor Hanson- Echos all of the same comments mentioned before. Impressed with the city of Bethel Emergency Operations Task Force. Thanked LKSD and the teachers who are still sending work out to the students. This epidemic has really shown the true spirit of Bethel; we are a strong community. We need to keep up the mask wearing and the social distancing. We will get through this.

Council Member Leary- Welcomed Vinny Corazza to the City of Bethel. Thanked everyone for working so hard to protect the community of Bethel. The community has really come together. Welcomed Hugh Dyment to the City Council.

Council Member Franko- Wanted to remind the public to continue to practice social distancing. Welcomed Hugh Dyment to the Council and Vinny Corazza to city staff.

Council Member Springer- Welcomed Vinny to the City of Bethel. Very loud shout out to the community of Bethel for coming together. Please respect the safety of the villages. If they say they don't want visitors, call your friends and relatives. Keep up the good work. Try to order food; use our local businesses. There are a few businesses still in business, and they are facing hard times.

Council Member DeWitt-Welcomed Vinny Corazza to the team! Thanked the City of Bethel employees for all of their hard work on the COVID-19 emergency. The City of Bethel has a fiduciary responsibility to our City but we also have a responsibility to our community; glad to see the ordinance was adopted but delayed.

Council Member Dyment- Thanked the Council for having him back. Echoed the sentiments of the other council members. It is impressive how so many people and organizations have stepped up and come together to help during this emergency. Commended Council for making the difficult decision in their adoption of the remote sellers sales tax ordinance.

13. EXECUTIVE SESSION

Item 13.1. - In Accordance With AS 44.62.310(c)2: Subjects That Tend To Prejudice The Reputation And Character Of Any Person, Provided The Person May Request A Public Discussion – Annual Evaluation, City Clerk (Mayor Barr)

Main Motion: Move into Executive Session-In Accordance With AS 44.62.310(c)2: Subjects That Tend To Prejudice The Reputation And Character Of Any Person, Provided The Person May Request A Public Discussion – Annual Evaluation, City Clerk. Those Attending the Executive Session are Council Members and City Clerk.

Moved by:	Mark Springer
Seconded by:	Michelle DeWitt
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt, Hugh Dyment
Opposed:	None
Results:	Motion Carries

Motion to provide the City Clerk with a 3% annual increase.

Moved by:	Michelle DeWitt
Seconded by:	Alyssa Leary
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer, Michelle DeWitt
Opposed:	Hugh Dyment
Results:	Motion Carries

14. ADJOURNMENT

Main Motion: Adjournment.

Moved by:	Mark Springer
Seconded by:	Haley Hanson
In favor:	Perry Barr, Cece Franko, Haley Hanson, Alyssa Leary, Mark Springer , Michelle DeWitt, Hugh Dyment
Opposed:	None
Results:	Motion Carries

Meeting ended at 9:52 p.m.

Perry Barr, Mayor

ATTEST:

Lori Strickler, City Clerk

City of Bethel
Finance Committee Agenda
Monday April 27th, 2020 – 6:30 p.m.
Council Chambers, City Hall-300 State Highway

Joni Beckham
Finance Committee Chair
Term Ends 2021

Robert Rey
Finance Committee Vice Chair
Term Ends 2021

Cecilia Franko
City Council Representative
Term Ends 2020

David Trantham, Jr.
Finance Committee Member
Term Ends 2020

Jason Brown
Finance Committee Member
Term Ends 2022

Marybeth Whalen
Finance Committee Member
Term Ends 2021

Jim Chevigny
Finance Committee Member
Term Ends 2021

VACANT
Alternate Member
Term Ends XXXX

Christine Blake
Finance Director
543-1376
cblake@cityofbethel.net

Teddi Worrock
Acting Assistant Finance
Director/Recorder
543-1379
tworrock@cityofbethel.net

The City will be hosting their public meetings through Zoom. There is an opportunity to connect through the internet or through a toll-free number.
To access by phone, please call (888)475-4499 US Toll-Free, enter the meeting ID 954-141-225, and enter the meeting pass code 13871. To state a public comment ("raise hand"), press *9.
To access by website, go to zoom.us/join, enter meeting ID 954-141-225, and enter the meeting pass code 13871. If you would like written testimony to be read aloud at the Finance Committee meeting, please submit your testimony to tworrock@cityofbethel.net by 4:00 p.m. the day of the meeting. Anonymous submissions will not be read.

I. CALL TO ORDER

II. ROLL CALL

III. PEOPLE TO BE HEARD Five minutes per person

IV. APPROVAL OF AGENDA

V. APPROVAL OF MINUTES
a) 2/24/2020
b) 2/28/2020 Special Joint PRAHSC Committee and Finance Committee Meeting

VI. SPECIAL ORDERS OF BUSINESS

VII. UNFINISHED BUSINESS

VIII. NEW BUSINESS
a) Review and Discuss Draft Ordinance Regarding Business License Fee
b) Review and Discuss Draft Ordinance Regarding Sales Tax Certificate Application
c) Review and Discuss Draft Ordinance Regarding Senior Citizen Exemption Cards
d) Review and Discuss Draft Ordinance Regarding Business License Application Received by February 1st Date
e) Review and Discuss Business License Postmark Date
f) Review and Discuss Sales Tax Postmark Date

IX. EX OFFICIO MEMBER REPORT
a) Christine Blake, Finance Director
b) Teddi Worrock, Acting Assistant Finance Director

X. FINANCE COMMITTEE MEMBER COMMENTS

XI. ADJOURNMENT

Posted April 21st, 2020 at City Hall, Alaska Commercial Co., the Post Office, and Swanson's.

_____
Teddi Worrock, Recorder

CITY OF BETHEL

Letter to the Governing Board

Year Ended June 30, 2019

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

CITY OF BETHEL

Letter to the Governing Board

Year Ended June 30, 2019

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

March 17, 2020

Members of the City Council
City of Bethel
Bethel, Alaska

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining funds information of City of Bethel (the City) as of and for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards, Title 2 U.S. Code of Federal Regulations* (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and the State of Alaska Audit Guide and Compliance Supplement for State Single Audits, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 20, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies and Transactions

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note I to the financial statements.

As discussed in Note XX. to the financial statements, the City participates in the Alaska Public Employees' Retirement System (PERS). In 2019, the City recognized a change in accounting estimate regarding the Defined Contribution Pension Forfeitures. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the government wide financial statements were:

Government-wide, Business-type Activities and Enterprise Funds Opinion Units

Management's estimate of the useful lives and depreciation is based upon the expected life of an asset. We evaluated the key factors and assumptions used to develop the useful lives and depreciation expense in determining that it is reasonable in relation to the financial statements as a whole.

Management's estimates of the City's proportionate share of the collective net pension and OPEB liability and related deferred outflows and inflows of resources are based on information furnished by the State of Alaska and actuarial reports generated during the audit of the Public Employees' Retirement System. The amortization of these deferrals is based on guidance provided by the Governmental Accounting Standards Board. We evaluated the key factors and assumptions used to develop the estimates of the City's proportionate share of the collective net pension and OPEB liability and deferred outflows and inflows of resources and related amortization in determining that it is reasonable in relation to the financial statements as a whole.

Business-type Activities and Enterprise Funds Opinion Units

Management's estimate of landfill usage to calculate the liability for the closure and post closure of the landfill. These estimates are based on engineering surveys. We evaluated the key factors and assumptions used to develop the estimated liability for the closure and post closure activities of the landfill to determine its reasonableness in relation to the financial statements taken as a whole.

All Opinion Units

Management's estimate of the collectability of accounts receivable is based on historical collections and analysis of individual balances. We evaluated the key factors and assumptions used to develop the estimated allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

The financial statements disclosures are neutral, consistent, and clear.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The following misstatements detected as a result of audit procedures were corrected by management:

- $142,328 to record debt proceeds and capital expenditures.
- $71,218 to remove accounts payable for debt due in FY20.
- $5,015 to record unreconciled investment balance
- $221,006 to adjust PERS forfeiture
- $200,395 to record prepaid forfeiture balance in the General Fund.

The following summarizes the uncorrected misstatement of the financial statements that management has determined its effect is immaterial, both individually and in the aggregate, to the financial statements taken as a whole:

- $17,393 stale dated outstanding deposits in the General Fund.
- $56,248 understatement of insurance receivable in the General Fund.
- $13,695 understatement of accrued interest in the Water and Sewer Enterprise Fund.
- $14,042 understatement of revenues for balances adjusted in the trial balance but not included in the report for the General Fund.

Disagreements with Management

For the purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of the audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 17, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Internal Controls

See the June 30, 2019 financial statements, compliance reports for the definition and description of deficiencies, significant deficiencies, material weaknesses and any reported findings.

Accounting Assistance

As part of our engagement we drafted the basic financial statements of the City from the City's accounting records; however, management of the City was involved in the drafting process and retains responsibility for the basic financial statements.

Other Audit Findings or issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Supplementary Information Accompanying the Financial Statements

We applied certain limited procedures to the, Budgetary Comparison Schedules, and Schedules of the City's Proportionate Share of Net Pension/OPEB Liability and the City's Contributions to the Public Employees' Retirement System, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the information listed in the table of contents as “Additional Supplementary Information”, which includes the Non-major Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances; General Fund: Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual; Non-major Special Revenue Funds: Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (where applicable); Proprietary Funds: Statements of Net Position, Statements of Revenues, Expenses and Changes in Net Position, and Statements of Cash Flows; the Schedule of Expenditures of Federal Awards and Schedule of State Financial Assistance, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This communication is intended solely for the information and use of management, members of the governing board and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely

Altman, Rogers & Co.

Anchorage, Alaska

CITY OF BETHEL

Basic Financial Statements, Required Supplementary Information, Additional Supplementary Information and Compliance Reports

Year Ended June 30, 2019

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

CITY OF BETHEL

Basic Financial Statements, Required Supplementary Information, Additional Supplementary Information and Compliance Reports

Year Ended June 30, 2019

CITY OF BETHEL

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CITY OF BETHEL, ALASKA

Statement of Net Position

June 30, 2019

		Governmental Activities	Business-type Activities	Total
Assets and Deferred Outflows of Resources				
Current assets				
Cash and cash equivalents	$	9,647,116	18,414,444	28,061,560
Accounts receivable (net)		2,555,199	965,874	3,521,073
Inventory		469,825	112,656	582,481
Prepaid items		215,863	225,000	440,863
Internal balances		3,678,263	(3,678,263)	-
Investments		2,737,379	247,870	2,985,249
Total current assets		19,303,645	16,287,581	35,591,226
Long-Term Assets				
Restricted cash		-	222,460	222,460
Capital assets not being depreciated		40,395,727	12,003,253	52,398,980
Depreciable capital assets		31,011,721	111,780,770	142,792,491
Accumulated depreciation		(21,034,415)	(49,554,613)	(70,589,028)
Net capital assets		50,373,033	74,229,410	124,602,443
Deferred outlfows of resources				
Pension and OPEB deferrals		1,451,337	994,943	2,446,280
Total long-term assets and deferred outflows of resources		51,824,370	75,446,813	127,271,183
Total assets and deferred outflows of resources	$	71,128,015	91,734,394	162,862,409
Liabilities, Deferred Inflows of Resources and Net Position				
Liabilities				
Current liabilities:				
Accounts payable	$	639,505	457,453	1,096,958
Accrued payroll		271,758	97,729	369,487
Accrued liabilities		15,156	-	15,156
Utility deposits		-	370,601	370,601
Unearned revenue		3,726	595,211	598,937
Accrued interest payable		-	7,204	7,204
Total current liabilities		930,145	1,528,198	2,458,343
Long-term liabilities				
Due within one year:				
Accrued leave		378,187	180,454	558,641
Bonds payable		-	170,000	170,000
Note payable-current		59,455	14,316	73,771
Due in more than one year:				
Bonds payable		-	1,665,000	1,665,000
Note payable		814,965	898,684	1,713,649
Unamortized bond premium		-	238,471	238,471
Landfill closure costs		-	2,577,029	2,577,029
Net pension and OBEB liability		7,663,762	5,004,045	12,667,807
Total long-term liabilities		8,916,369	10,747,999	19,664,368
Deferred inflows of resources				
Pension and OBEB deferrals		755,404	360,184	1,115,588
Total liabilities and deferred inflows of resources		10,601,918	12,636,381	23,238,299
Net position				
Net investment in capital assets		49,498,613	72,155,939	121,654,552
Restricted		92,269	222,460	314,729
Unrestricted		10,935,215	6,719,614	17,654,829
Total net position		60,526,097	79,098,013	139,624,110
Total liabilities, deferred inflows of resources and net position	$	71,128,015	91,734,394	162,862,409

See accompanying notes to basic financial statements.

CITY OF BETHEL, ALASKA

Statement of Activities

Year Ended June 30, 2019

	Expenses	Indirect Costs	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental activities:								
General government	$ 3,027,639	(1,163,903)	647,545	33,200	-	(1,182,991)	-	(1,182,991)
Public safety	4,824,167	73,955	369,085	384,705	-	(4,144,332)	-	(4,144,332)
Public works	2,447,653	(78,256)	-	98,445	5,490,203	3,219,251	-	3,219,251
Community services	360,833	-	5,225	-	-	(355,608)	-	(355,608)
Total governmental activities	10,660,292	(1,168,204)	1,021,855	516,350	5,490,203	(2,463,680)	-	(2,463,680)
Business-type activities:								
Water and sewer utility	6,747,746	691,819	7,171,456	66,834	-	-	(201,275)	(201,275)
Municipal dock	1,406,966	91,975	1,120,213	5,657	-	-	(373,071)	(373,071)
Rental property	618,302	112,078	859,082	-	-	-	128,702	128,702
Solid waste	870,978	113,464	1,171,160	9,581	-	-	196,299	196,299
Multi-use recreation facility	2,097,917	99,252	617,119	-	3,557	-	(1,576,493)	(1,576,493)
Public transit	304,667	59,616	42,594	246,427	-	-	(75,262)	(75,262)
Total business-type activities	12,046,576	1,168,204	10,981,624	328,499	3,557	-	(1,901,100)	(1,901,100)
Total primary government	$ 22,706,868	-	12,003,479	844,849	5,493,760	(2,463,680)	(1,901,100)	(4,364,780)
General revenues:								
Taxes, including penalties and interest						7,876,026	-	7,876,026
Grants and entitlements not restricted to a specific purpose						1,129,341	-	1,129,341
Investment income						481,628	52,526	534,154
Other						14,253	7,968	22,221
Transfers						370,456	(370,456)	-
Transfer of capital assets						(5,905,417)	5,905,417	-
Total general revenues and transfers						3,966,287	5,595,455	9,561,742
Change in net position						1,502,607	3,694,355	5,196,962
Net position, beginning of year						59,023,490	75,403,658	134,427,148
Net Position, end of year						$ 60,526,097	79,098,013	139,624,110

See accompanying notes to basic financial statements.

CITY OF BETHEL, ALASKA

Balance Sheet - Governmental Funds

June 30, 2019

	General Fund	USDA-RA Sewer Lagoon Jetty Special Revenue Fund	Institutional Corridor Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	$ 7,724,809	-	5,829	1,916,478	9,647,116
Receivables, net	1,249,588	968,323	-	337,288	2,555,199
Inventory	199,818	-	-	-	199,818
Prepaid items	215,863	-	-	-	215,863
Investments	1,228,349	-	-	1,509,030	2,737,379
Due from other funds	1,258,027	-	-	-	1,258,027
Due from enterprise funds	1,828,852	-	-	-	1,828,852
Advances to enterprise funds	2,925,628	-	-	-	2,925,628
Total assets	$ 16,630,934	968,323	5,829	3,762,796	21,367,882
Liabilities, Deferred Inflows and Fund Balances					
Liabilities					
Accounts payable	394,369	149,202	5,829	84,396	633,796
Accrued payroll	256,345	-	-	6,723	263,068
Accrued liabilties	15,156	-	-	-	15,156
Due to other funds	-	819,121	-	438,906	1,258,027
Unearned revenue	-	-	-	3,726	3,726
Total liabilities	665,870	968,323	5,829	533,751	2,173,773
Deferred inflows of resources					
Taxes	126,201	-	-	-	126,201
Fund balances					
Nonspendable	3,341,309	-	-	-	3,341,309
Restricted	-	-	-	92,269	92,269
Committed	-	-	-	1,895,597	1,895,597
Assigned	-	-	-	1,302,535	1,302,535
Unassigned	12,497,554	-	-	(61,356)	12,436,198
Total fund balances	15,838,863	-	-	3,229,045	19,067,908
Total liabilities, deferred inflows and fund balances	$ 16,630,934	968,323	5,829	3,762,796	21,367,882

See accompanying notes to basic financial statements.

CITY OF BETHEL, ALASKA

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position

June 30, 2019

Total fund balances for governmental funds			$ 19,067,908
Total net position reported for governmental activities in the Statement of Net Position is different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:			
Capital assets not being depreciated:			
Land	39,481,784		
Construction in progress	913,943		
Total capital assets not being depreciated		40,395,727	
Depreciable capital assets:			
Improvements	2,003,841		
Buildings	12,542,773		
Equipment	4,709,807		
Infrastructure	9,777,649		
Vehicles	1,977,651		
Total depreciable capital assets		31,011,721	
Accumulated depreciation		(21,034,415)	
Total capital assets			50,373,033
Sales taxes not collected within 60 days of year end are not deemed available and are reported as revenues in the fund statements.			126,201
Long term liabilities are not deemed due and payable in the current period and are therefore not reported as governmental fund liabilities.			
Long-term debt			(874,420)
Accrued leave			(368,037)
Changes in deferred inflows and outflows of resources are the results of timing difference in the actuarial report:			
Pension and OBEB related assets in the current fiscal year are presented as deferred outflows of resources			1,451,337
Pension and OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources			(755,404)
Proportional share of the collective net pension and OPEB liability			(7,663,762)
Internal service funds are used by the City to charge the cost of health insurance, and vehicle and equipment maintenance to individual funds. Internal service fund assets and liabilities are included with governmental activities in the Statement of Net Position.		(830,335)	
Less amount reported for capital assets above		(424)	
			(830,759)
Total net position of governmental activities			$ 60,526,097

See accompanying notes to basic financial statements.

CITY OF BETHEL, ALASKA

Statement of Revenues, Expenditures and Changes in
Fund Balances - Governmental Funds

Year Ended June 30, 2019

	General Fund	USDA-RA Sewer Lagoon Jetty Special Revenue Fund	Institutional Corridor Capital Project Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Intergovernmental:					
Federal sources	$ 893,144	1,269,906	-	538,055	2,701,105
State of Alaska	498,261	-	3,435,515	603,393	4,537,169
Local sources:					
Taxes	7,824,934	-	-	-	7,824,934
Charges for services	222,014	-	-	147,071	369,085
Rental income	1,515	-	-	-	1,515
Permits, licenses and fees	651,255	-	-	-	651,255
Income from investments	446,925	-	-	34,703	481,628
Miscellaneous	14,253	-	-	20,307	34,560
Total revenues	10,552,301	1,269,906	3,435,515	1,343,529	16,601,251
Expenditures					
Current:					
General government	1,872,547	-	-	-	1,872,547
Public safety	4,339,528	-	-	443,201	4,782,729
Public works	2,486,689	1,709,334	-	385	4,196,408
Community services	268,588	-	-	5,000	273,588
Debt service					
Principal	17,813	-	-	-	17,813
Interest	6,234	-	-	-	6,234
Capital outlay	-	-	3,554,633	924,585	4,479,218
Total expenditures	8,991,399	1,709,334	3,554,633	1,373,171	15,628,537
Excess (deficiency) of revenues over expenditures	1,560,902	(439,428)	(119,118)	(29,642)	972,714
Other Financing Sources (Uses)					
Debt proceeds	142,328	-	-	-	142,328
Transfers in	295,620	913,000	119,118	242,879	1,570,617
Transfers (out)	(679,568)	(473,572)	-	(47,021)	(1,200,161)
Net other financing sources (uses)	(241,620)	439,428	119,118	195,858	512,784
Net change in fund balances	1,319,282	-	-	166,216	1,485,498
Fund Balances, beginning of year	14,519,581	-	-	3,062,829	17,582,410
Fund Balances, end of year	$ 15,838,863	-	-	3,229,045	19,067,908

See accompanying notes to basic financial statements.

CITY OF BETHEL, ALASKA

Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended June 30, 2019

Net change in fund balances - total governmental funds		$	1,485,498
The change in net position reported for governmental activities in the Statement of Activities is different because:			
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.			
Capital outlay	6,405,495		
Depreciation	(962,122)		
			5,443,373
Transfer of capital assets to business type-activities			(5,905,417)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. This is the increase (decrease) in unavailable tax revenue.			51,092
The issuance of long-term debt (e.g. bonds, notes, and accrued leave) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Difference in the treatment of long-term debt and related items include:			
Accrued leave decrease			19,667
Increase in the collective share of the net pension and OPEB liability			(829,579)
Debt proceeds			(142,328)
Debt payments			17,813
Changes in deferred outflows and inflows of resources are the result of timing differences in the actuarial report. Contributions to the pension and OPEB plan in the current fiscal year are expenditures in the fund financial statements but are presented as changes in deferred outflows of resources in the government-wide statements.			1,316,750
Internal service funds are used by management to charge the cost of certain activities to individual funds. The net loss of the internal service funds (excluding the portion allocated to business-type activities) is reported within the governmental activities	43,935		
Change attributable to depreciation above	1,803		
			45,738
Change in net position of governmental activities		$	1,502,607

See accompanying notes to basic financial statements.

CITY OF BETHEL, ALASKA

Statements of Net Position

Proprietary Funds

June 30, 2019

	Major Enterprise Funds							
	Water and Sewer Utility	Municipal Dock	Rental Property	Solid Waste	Multi-Use Recreation Center	Nonmajor Enterprise Fund	Total Enterprise Funds	Internal Service Funds
Assets and Deferred Outflows of Resources								
Current assets:								
Cash and cash equivalents	$ 3,734,460	4,537,674	1,634,236	4,580,615	3,927,459	-	18,414,444	-
Accounts receivable (net)	598,447	211,488	6,439	120,515	28,985	-	965,874	-
Inventory	70,651	1,366	7,128	3,531	24,983	4,997	112,656	270,007
Prepaid expense	225,000	-	-	-	-	-	225,000	-
Investments	-	247,870	-	-	-	-	247,870	-
Total current assets	4,628,558	4,998,398	1,647,803	4,704,661	3,981,427	4,997	19,965,844	270,007
Long-term assets:								
Restricted cash - bond reserve	-	-	222,460	-	-	-	222,460	-
Capital assets:								
Land	-	2,237,356	43,000	18,252	-	-	2,298,608	-
Construction in progress	9,645,026	42,200	17,419	-	-	-	9,704,645	-
Depreciable assets	42,997,604	33,987,998	9,876,329	1,256,457	23,297,167	365,215	111,780,770	86,902
Less accumulated depreciation	(27,382,867)	(11,569,600)	(5,716,771)	(785,913)	(3,806,158)	(293,304)	(49,554,613)	(86,478)
Net capital assets	25,259,763	24,697,954	4,219,977	488,796	19,491,009	71,911	74,229,410	424
Total long-term assets	25,259,763	24,697,954	4,442,437	488,796	19,491,009	71,911	74,451,870	424
Deferred outflows of resources -								
Pension and OPEB deferrals	773,405	81,750	-	99,744	-	40,044	994,943	-
Total assets and deferred outflows of resources	$ 30,661,726	29,778,102	6,090,240	5,293,201	23,472,436	116,952	95,412,657	270,431

(Continued)

CITY OF BETHEL, ALASKA

Statements of Net Position , Continued

Proprietary Funds

	Major Enterprise Funds							
	Water and Sewer Utility	Municipal Dock	Rental Property	Solid Waste	Multi-Use Recreation Center	Nonmajor Enterprise Fund	Total Enterprise Funds	Internal Service Funds
Liabilities, Deferred Inflows of Resources and Net Position (Deficit)								
Liabilities:								
Current liabilities:								
Accounts and claims payable	128,025	93,028	12,498	90,881	129,523	3,498	457,453	5,709
Accrued payroll	67,226	12,532	-	12,313	-	5,658	97,729	8,690
Accrued leave	114,372	14,479	-	33,079	-	18,524	180,454	10,150
Deposits	370,601	-	-	-	-	-	370,601	-
Unearned revenue	-	-	595,211	-	-	-	595,211	-
Due to other funds	-	-	-	-	470,414	282,221	752,635	1,076,217
Current portion - loans payable	14,316	-	-	-	-	-	14,316	-
Current portion - bonds payable	-	-	170,000	-	-	-	170,000	-
Accrued interest payable	-	-	7,204	-	-	-	7,204	-
Total current liabilities	694,540	120,039	784,913	136,273	599,937	309,901	2,645,603	1,100,766
Long-term liabilities								
Advances from other funds	1,996,668	-	928,960	-	-	-	2,925,628	-
Loans payable, net of current portion	898,684	-	-	-	-	-	898,684	-
Bonds payable, net of current portion	-	-	1,665,000	-	-	-	1,665,000	-
Unamortized bond premium	-	-	238,471	-	-	-	238,471	-
Landfill closure costs	-	-	-	2,577,029	-	-	2,577,029	-
Net pension and OPEB liability	3,843,487	407,986	-	506,241	-	246,331	5,004,045	-
Total long-term liabilities	6,738,839	407,986	2,832,431	3,083,270	-	246,331	13,308,857	-
Deferred inflows of resources -								
Pension and OPEB deferrals	256,869	22,649	-	41,933	-	38,733	360,184	-
Total liabilities and deferred inflows of resources	7,690,248	550,674	3,617,344	3,261,476	599,937	594,965	16,314,644	1,100,766
Net position								
Net investment in capital assets	25,259,763	24,697,954	2,146,506	488,796	19,491,009	71,911	72,155,939	-
Restricted	-	-	222,460	-	-	-	222,460	-
Unrestricted	(2,288,285)	4,529,474	103,930	1,542,929	3,381,490	(549,924)	6,719,614	(830,335)
Total net position	22,971,478	29,227,428	2,472,896	2,031,725	22,872,499	(478,013)	79,098,013	(830,335)
Total liabilities and net position	$ 30,661,726	29,778,102	6,090,240	5,293,201	23,472,436	116,952	95,412,657	270,431

See accompanying notes to basic financial statements.

CITY OF BETHEL, ALASKA

Statements of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds

Year Ended June 30, 2019

	Major Enterprise Funds							
	Water and Sewer Utility	Municipal Dock	Rental Property	Solid Waste	Multi-Use Recreation Center	Nonmajor Enterprise Fund	Total Enterprise Funds	Internal Service Funds
Operating revenues:								
Charges for services	$ 7,167,096	1,114,292	859,082	1,171,160	617,119	42,544	10,971,293	822,332
Other	4,360	5,921	-	-	-	50	10,331	-
Total operating revenues	7,171,456	1,120,213	859,082	1,171,160	617,119	42,594	10,981,624	822,332
Operating expenses:								
Personnel	2,943,207	363,285	-	400,646	-	214,475	3,921,613	484,559
Travel and training	21,633	532	-	268	-	-	22,433	6,096
Materials and supplies	250,653	6,289	-	42,611	-	1,956	301,509	7,821
Utilities and fuel	822,909	46,069	142,560	37,638	329,398	36,062	1,414,636	56,443
Claims	-	-	-	-	-	-	-	(20,446)
Minor equipment and tools	183,743	8,406	-	35,430	845	-	228,424	22,708
Depreciation	1,231,100	842,410	340,702	73,694	815,218	23,734	3,326,858	1,803
Other purchased services	108,462	10,303	5,247	77,842	899,455	154	1,101,463	8,738
Insurance	147,650	15,391	31,271	7,885	39,105	8,900	250,202	96,500
Repairs and maintenance	652,766	106,027	98,522	132,825	17	19,386	1,009,543	-
Other expenses	308,863	8,254	-	2,208	13,879	-	333,204	-
Landfill closure costs	-	-	-	59,931	-	-	59,931	-
Bad debt expense	76,760	-	-	-	-	-	76,760	-
Indirect cost	691,819	91,975	112,078	113,464	99,252	59,616	1,168,204	114,175
Total operating expenses	7,439,565	1,498,941	730,380	984,442	2,197,169	364,283	13,214,780	778,397
Income (loss) from operations	(268,109)	(378,728)	128,702	186,718	(1,580,050)	(321,689)	(2,233,156)	43,935

(Continued)

CITY OF BETHEL, ALASKA

Statements of Revenues, Expenses and Changes in Fund Net Position, Continued

Proprietary Funds

	Major Enterprise Funds							
	Water and Sewer Utility	Municipal Dock	Rental Property	Solid Waste	Multi-Use Recreation Center	Nonmajor Enterprise Fund	Total Enterprise Funds	Internal Service Funds
Nonoperating revenues (expenses):								
Interest expense	-	-	(59,391)	-	-	-	(59,391)	-
Investment income	22,970	-	5,015	-	83,932	-	111,917	-
Other grant	-	-	-	-	3,557	-	3,557	-
Federal sources	-	-	-	-	-	242,356	242,356	-
State PERS relief	66,834	5,657	-	9,581	-	4,071	86,143	-
Refunding costs	-	-	(3,294)	-	-	-	(3,294)	-
Pension and OPEB benefit	-	11,262	-	-	-	-	11,262	-
Net nonoperating revenues (expenses)	89,804	16,919	(57,670)	9,581	87,489	246,427	392,550	-
Income (loss) before capital contributions and transfers	(178,305)	(361,809)	71,032	196,299	(1,492,561)	(75,262)	(1,840,606)	43,935
Capital contributions	5,905,417	-	-	-	-	-	5,905,417	-
Transfers in	-	-	-	-	542,544	-	542,544	-
Transfers out	(913,000)	-	-	-	-	-	(913,000)	-
Total transfers	(913,000)	-	-	-	542,544	-	(370,456)	-
Change in net position	4,814,112	(361,809)	71,032	196,299	(950,017)	(75,262)	3,694,355	43,935
Net position, beginning of year	18,157,366	29,589,237	2,401,864	1,835,426	23,822,516	(402,751)	75,403,658	(874,270)
Net Position end of year	$ 22,971,478	29,227,428	2,472,896	2,031,725	22,872,499	(478,013)	79,098,013	(830,335)

See accompanying notes to basic financial statements.

CITY OF BETHEL, ALASKA

Statements of Cash Flows

Proprietary Funds

Year Ended June 30, 2019

	Major Enterprise Funds							
	Water and Sewer Utility	Municipal Dock	Rental Property	Solid Waste	Multi-Use Recreation Center	Nonmajor Enterprise Fund	Total Enterprise Funds	Internal Service Funds
Cash flows from (for) operating activities:								
Receipts from customers	$ 7,289,320	1,255,281	1,399,954	1,167,222	588,134	42,594	11,742,505	-
Receipts from interfund services provided	-	-	-	-	-	-	-	822,332
Payment to suppliers	(3,505,739)	(151,739)	(399,637)	(366,992)	(1,360,902)	(126,602)	(5,911,611)	(693,064)
Payment to employees	(3,203,360)	(381,719)	-	(424,843)		(231,722)	(4,241,644)	(490,751)
Net cash flows from (for) operating activities	580,221	721,823	1,000,317	375,387	(772,768)	(315,730)	1,589,250	(361,483)
Cash flows from (for) noncapital financing activities:								
Operating and capital grants	66,834	5,657	-	-	3,557	242,356	318,404	-
Transfers in	(913,000)	-	-	-	542,544	-	(370,456)	-
Increase (decrease) due to central treasury	-	-	-	-	470,414	73,374	543,788	361,483
Net cash flows from (for) noncapital financing activities	(846,166)	5,657	-	-	1,016,515	315,730	491,736	361,483
Cash flows from (for) capital and related financing activities:								
Acquisition and construction of capital assets	(439,656)	(83,813)	-	(70,192)	-	-	(593,661)	-
Principal paid on long-term debt	-	-	(165,000)	-	-	-	(165,000)	-
Proceeds from issuance of debt	913,000	-	-	-	-	-	913,000	-
Refunding costs	-	-	(3,294)	-	-	-	(3,294)	-
Interest paid on long-term debt	-	-	(89,750)	-	-	-	(89,750)	-
Net cash flows from (for) capital and related financing activities	473,344	(83,813)	(258,044)	(70,192)	-	-	61,295	-
Cash flows from investing activities -								
Investment income received	22,970	11,262	5,015	-	83,932	-	123,179	-
Purchase of investments	-	933,261	-	-	-	-	933,261	-
Net cash flows from investing activities	22,970	944,523	5,015	-	83,932	-	1,056,440	-
Net increase (decrease) in cash and cash equivalents	230,369	1,588,190	747,288	305,195	327,679	-	3,198,721	-
Cash and cash equivalents, beginning of year	3,504,091	2,949,484	1,109,408	4,275,420	3,599,780	-	15,438,183	-
Cash and cash equivalents, end of year	$ 3,734,460	4,537,674	1,856,696	4,580,615	3,927,459	-	18,636,904	-
Composed of:								
Cash and cash equivalents	$ 3,734,460	4,537,674	1,634,236	4,580,615	3,927,459	-	18,414,444	-
Restricted cash - bond reserve	-	-	222,460	-	-	-	222,460	-
Total cash and cash equivalents	3,734,460	4,537,674	1,856,696	4,580,615	3,927,459	-	18,636,904	-

(Continued)

CITY OF BETHEL, ALASKA

Statements of Cash Flows, Continued

Proprietary Funds

Year Ended June 30, 2019

	Major Enterprise Funds							
	Water and Sewer Utility	Municipal Dock	Rental Property	Solid Waste	Multi-Use Recreation Center	Nonmajor Enterprise Fund	Total Enterprise Funds	Internal Service Funds
Reconciliation of income (loss) from operations to net cash flows from (for) operating activities:								
Income (loss) from operations	$ (268,109)	(378,728)	128,702	186,718	(1,580,050)	(321,689)	(2,233,156)	43,935
Adjustments to reconcile income (loss) from operations to net cash from (for) operating activities:								
Depreciation	1,231,100	842,410	340,702	73,694	815,218	23,734	3,326,858	1,803
PERS on-behalf expense	(233,604)	(19,772)	-	(80,931)	-	(34,386)	(368,693)	-
(Increase) decrease in assets:								
Accounts receivable	105,791	135,068	(3,204)	(3,938)	(28,985)	-	204,732	-
Inventory	(5,101)	61,835	(514)	(255)	(1,804)	(362)	53,799	(13,311)
Prepaid expenses	(225,000)	-	-	-	-	-	(225,000)	-
Increase (decrease) in liabilities:								
Accounts and claims payable	(10,380)	79,672	(9,445)	83,434	22,853	(166)	165,968	(387,718)
Accrued leave	(18,947)	2,570	-	(2,671)	-	(6,230)	(25,278)	(4,515)
Accrued payroll	(7,602)	(1,232)	-	2,380	-	(859)	(7,313)	(1,677)
Deposits/unearned revenue	12,073	-	-	-	-	-	12,073	-
Unearned revenue	-	-	544,076	-	-	-	544,076	-
Unfunded pension and OPEB liability	-	-	-	57,025	-	24,228	81,253	-
Landfill closure costs	-	-	-	59,931	-	-	59,931	-
Net cash flows from (for) operating activities	$ 580,221	721,823	1,000,317	375,387	(772,768)	(315,730)	1,589,250	(361,483)
Noncash item -								
Capital assets transferred from governmental activities	$ 5,905,417	-	-	-	-	-	5,905,417	-

See accompanying notes to basic financial statements.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Bethel, Alaska (City) was incorporated in 1957 as a second-class city and operates under a Council-Manager form of government. The City provides a variety of services including water, sewer, refuse, police and fire protection, street maintenance, public transit, municipal dock and community services.

The City of Bethel, Alaska is governed by an elected council. As required by accounting principles generally accepted in the United States of America, these financial statements present the City of Bethel, Alaska only. There are no component units.

The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting principles of the government are described below.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all activities of the City. *Governmental activities*, which normally are supported by local and intergovernmental revenues, are reported separately from the *business-type activities*, which rely to a significant extent on user fees and charges for support. The effect of interfund activity, for the most part, has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who use, purchase, or directly benefit from the goods, services or privileges provided by a given segment or function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Taxes and other items not properly included among program revenues are reported as *general revenues*. Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide and proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Fund financial statements for governmental funds are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible in the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Taxes, charges for services, intergovernmental revenues and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measured and available only when received by the government.

The City reports the following major governmental fund:

The *General Fund* is the City's primary operating fund – it accounts for all financial resources of the City, except those required to be accounted for in another fund.

The *USDA-RA Sewer Lagoon Jetty Special Revenue Fund* – it accounts for activity related to the Lagoon Upgrade Design federal and state grants.

The *Institutional Corridor Capital Project Fund* – Accounts for the construction activities related to that project.

The City reports the following major enterprise funds:

The *Water and Sewer Utility Fund* – accounts for the distribution of water and sewer services for the City of Bethel.

The *Municipal Dock Fund* – accounts for all activities of the dock.

The *Rental Property Fund* – accounts for activities related to rents and leases of the Court complex and owned properties of the City of Bethel.

The *Solid Waste Fund* – accounts for solid waste disposal and the municipal landfill.

The *Multi-Use Recreation Center Fund* – accounts for the activities related to the Yukon-Kuskoskwim recreational facility located in Bethel.

Additionally, the City reports the following fund types:

Internal Service Funds – the funds account for the employee health insurance benefits and vehicle and maintenance activities of the City and provide this service to other departments and agencies of the City on a cost-reimbursement basis. As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's enterprise functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating revenues* and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and the internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates. Significant estimates include the allowance for doubtful accounts, the useful lives of assets and related accumulated depreciation, accrued landfill closure and post-closure care costs, and health benefit claims incurred but not reported.

D. Cash and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Allowable investments include the following:

a. U.S. Treasury bills, notes and bonds.

b. Obligations of agencies of the United States.

c. Commercial paper with quality rating not lower than A-1/P-1.

d. Banks acceptances issued by banks with a long-term bond rating of not less than "A" or by branches of banks, whose parent is rated not less than "A".

e. Insured or fully collateralized certificates of deposit of financial institutions.

f. Money market mutual funds or other short-term investment funds which serve to insure full investment on a daily basis. The funds must meet the criteria set forth in a-e above.

g. The Alaska Municipal League Investment Pool, Inc. as authorized under Alaska Statutes 37.23.010 through 37.23.900. The Finance Director is authorized to enter into the agreements and perform all acts required for the City's membership in the Pool.

h. Repurchase agreements secured by Treasury, Agency and Instrumentality securities.

The City participates in the Alaska Municipal League Investment Pool (AMLIP). AMLIP is not SEC registered and is unrated. Alaska Statute 37.23 establishes regulatory oversight of the pool. The law sets forth numerous requirements regarding authorized investments and reporting. The pool is incorporated in the State of Alaska as a nonprofit corporation and reports to its Board of Directors. Alaska Statute 37.23.050 requires the retention of an investment manager.

The AMLIP manager is required to produce monthly disclosure statements to the pool. The pool has also retained an investment advisor to monitor the performance of the investment manager and to ensure compliance with investment policies. All participation in the pool is voluntary. The pool must maintain a dollar weighted average maturity of 90 days or less, and only purchase instruments having remaining maturities of 397 days or less. On a monthly basis, the investments in the pool are reviewed for fair value by an independent pricing service.

E. Fair Value of Financial Instruments

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following financial instruments are recorded at fair value or at amounts that approximate fair value: (1) cash and cash equivalents, (2) receivables, net, (3) certain other current assets, (4) accounts payable, and (5) other current liabilities. The carrying amounts reported in the balance sheet and Statement of Net Position for the above financial instruments closely approximates their fair value due to the short-term nature of these assets and liabilities, except for the City's investments. The carrying amount of the City's investments are determined based on quoted market prices.

The carrying amount of notes receivable and notes payable approximates fair value for those financial instruments with interest at variable rates, as those rates approximate current market rates for notes with similar maturities and credit quality.

F. Receivables and Payables

Activity between funds representative of lending/borrowing arrangements that are outstanding at the end of the fiscal year are referred to as either “due from other funds” or “due to other funds” (i.e., the current portion of interfund loans) or “advances to other funds” or “advances from other funds” (i.e. the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

All tax receivables and other receivables are shown net of an allowance for uncollectible receivables.

G. Inventories and Prepaid Items

Inventories are valued at cost using the first-in, first-out (FIFO) method. The cost of governmental and business-type activities inventories are recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

H. Unearned Revenues

Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met are recorded as unearned revenue.

I. Restricted Assets

Monies or other resources, the use of which is restricted by legal or contractual requirements are recorded as restricted assets. Restricted assets include monies required by bond covenants.

J. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost greater than or equal to $5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment of the City, is depreciated using the straight-line method over the following estimated useful lives:

Dock, seawall, water and sewer line and improvements	20-70
Buildings and improvements	30-35
Motor vehicles and motorized equipment	5-10
Furniture, machinery and equipment	5-10

K. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vacation and sick pay is recorded when earned in proprietary funds and is reported as a fund liability. Vacation and sick pay that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental-fund type that will pay it. Amounts related to governmental-fund types not expected to be liquidated with expendable available financial resources are reported as long-term liabilities.

L. Long-Term Obligations

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line interest method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. Interest on long-term obligations is recorded as an expenditure when due.

Pensions/OPEB. For purposes of measuring the net pension/OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the Public Employees' Retirement System (PERS) and additions to/from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms, investments are reported at fair value.

The City follows *Governmental Accounting Standards Board (GASB) Codification P20*, Accounting for Pensions by State and Local Governmental Employees and *GASB Codification P50*, Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions. *GASB Codification P20* and *GASB Codification P50* establish uniform standards for the measurement, recognition and display of pension and other post-employment benefits other than pensions (healthcare) expenditures/expense and related liabilities, assets, note disclosure and applicable required supplementary information in the financial reports of state and local governmental employers.

M. Net Position

In the government-wide financial statements, net position is reported in three categories: net investment in capital assets; restricted net position; and unrestricted net position. Net position is reported as restricted when constraints placed are either externally imposed by creditors (such as through debt covenants), grantors, contributors, provisions or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

N. Fund Balances

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. Nonspendable fund balance includes amounts that cannot be spent because they are either (a) not in spendable form—prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

Restricted fund balance – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal ordinances of the City Council—the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the City Council removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance – This classification reflects the amounts constrained by the City's "intent" to be used for specific purposes, but are neither restricted nor committed. The City Council has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds. When both restricted and unrestricted resources are available for use, it is the City's policy to use externally restricted resources first, then committed, assigned, and unassigned—in order as needed.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General Fund and most Special Revenue Funds and Enterprise Funds. The Capital Project Funds adopt project-length budgets. All annual appropriations lapse at fiscal year-end.

The budget is prepared by fund, function and department. Budgetary control is exercised at the department or function level. The City Manager is authorized to transfer budget amounts up to $5,000 between expenditure/expense categories within any department; however, any supplemental appropriations that amend the total expenditures/expenses of any department, or transfers exceeding $5,000, require City Council approval.

Encumbrance accounting is employed in governmental fund types. Encumbrances, if any, (e.g., purchase orders, contracts) outstanding at year end are reported as appropriate constraints of fund balance if they meet the definitions described in the fund balance section of these notes.

B. Excess of Expenditures over Appropriations

For the year ended June 30, 2019, expenditures exceeded appropriations in the General Fund as follows:

	Amount of Over Expenditure
Public works	$ 356,937
Debt service	24,047
Community services	268,588

C. Deficit Fund Balance/Unrestricted Net Position

The following funds reported a fund deficit as of June 30, 2019:

	Deficit Balance
Special Revenue Funds:	
Police Asset Forfeiture	$ 61,380
Internal Service Funds –	
Employee Health Insurance	795,416
Vehicle and Equipment	34,919
Total	$ 830,335

In addition, the following Enterprise Funds are reporting deficits in the unrestricted net position category:

	Unrestricted Deficit Balance
Water and Sewer Utility	$ 2,288,285
Public Transit	549,924

These deficits are expected to be covered by future operations or transfers from the General Fund, or in the case of the Health Insurance Fund, possible premium increases.

III. DETAILED NOTES ON ALL FUNDS

A. Cash and Cash Equivalents, and Investments

All deposits are carried at cash value plus accrued interest. The City's deposit and investment policy requires all cash deposits to be fully insured or collateralized.

A portion of the City's investments are in the Alaska Municipal League Investment Pool (AMLIP). The investment in AMLIP represents the City's share of ownership in the pool rather than ownership of specific securities. The share value of investments in the AMLIP is approximately equal to fair value. To obtain a copy of AMLIP's financial statements contact Key Trust of Alaska at 101 West Benson Blvd., Room 412, Anchorage, Alaska 99503.

Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned. The City requires all deposits to be insured or collateralized. At June 30, 2019, the City's bank deposits are insured up to $250,000 by the Federal Deposit Insurance Corporation. The remainder is collateralized by governmental securities held by the City's agent in the City's name.

Reconciliation of Deposit and Investment Balances

The following is a reconciliation of the City's deposit and investment balances to the financial statements as of June 30, 2019:

Bank deposits and money market funds	$	28,061,560
Investments		2,985,249
Total cash and investments	$	31,046,809

Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

			Investment Maturities in Years		
		Fair Value	Less than 1	1 – 5	More than 5
Investment subject to interest rate risk:					
Fixed income	$	247,870	-	247,870	-
U.S. government bonds		2,737,379	-	2,737,379	-
Total	$	2,985,249	-	2,985,249	-

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City has the following recurring fair value measurements as of June 30, 2019:

		Total	Level 1	Level 2	Level 3
Investments by fair value level					
Fixed income	$	247,870	-	247,870	-
U.S. government bonds		2,737,379	-	2,737,379	-
Total investments	$	2,985,249	-	2,985,249	-

Credit Risk

The City does not have a formal investment policy that restricts investments based on credit risk. At June 30, 2019 the City's investments in Certificates of Deposit were unrated, U.S. Government Bonds were rated AAA by Moody's Credit Rating, and the Alaska Municipal League Investment Pool were rated AAAm by Standard & Poor's.

IV. ACCOUNTS RECEIVABLE

Receivables at June 30, 2019, for the City's individual major funds and other nonmajor funds, including applicable allowance for doubtful accounts, are as follows:

June 30, 2019	General Fund	USDA-RA Sewer Lagoon Jetty Special Revenue Fund	Nonmajor Governmental Funds	Water and Sewer Utility Enterprise Fund
Grants receivable	$ -	968,323	10,579	-
Accounts receivable	213,892	-	326,709	659,744
Taxes receivable	1,054,272	-	-	-
Less allowance for doubtful accounts	(18,576)	-	-	(61,297)
Net receivables	$ 1,249,588	968,323	337,288	598,447

June 30, 2019	Municipal Dock Enterprise Fund	Rental Property	Solid Waste Enterprise Fund	Nonmajor Enterprise Funds
Grants receivable	$ -	-	-	-
Accounts receivable	231,826	10,639	138,786	28,985
Taxes receivable	-	-	-	-
Less allowance for doubtful accounts	(20,338)	(4,200)	(18,271)	-
Net receivables	$ 211,488	6,439	120,515	28,985

June 30, 2019	Totals
Grants receivable	$ 978,902
Accounts receivable	1,601,581
Taxes receivable	1,054,272
Less allowance for doubtful accounts	(122,682)
Net receivables	$ 3,512,073

V. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019 was as follows:

	Balance July 1, 2018	Additions	(Deletions) and Transfers	Balance June 30, 2019
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 39,481,784	-	-	39,481,784
Construction in progress	955,889	5,982,539	(6,024,485)	913,943
Capital assets not being	40,437,673	5,982,539	(6,024,485)	40,395,727
Capital assets being depreciated:				
Improvements	2,003,841	-	-	2,003,841
Buildings	12,542,773	-	-	12,542,773
Machinery and equipment	4,541,234	168,573	-	4,709,807
Infrastructure	9,692,527	85,122	-	9,777,649
Vehicles	1,689,322	288,329	-	1,977,651
Total capital assets being depreciated	30,469,697	542,024	-	31,011,721
Less accumulated depreciation for:				
Improvements	393,227	114,220	-	507,447
Buildings	6,114,358	313,456	-	6,427,814
Machinery and equipment	2,960,453	283,052	-	3,243,505
Infrastructure	9,224,851	98,663	-	9,323,514
Vehicles	1,379,404	152,731	-	1,532,135
Total accumulated depreciation	20,072,293	962,122	-	21,034,415
Net capital assets being depreciated	10,397,404	(420,098)	-	9,977,306
Total governmental activities	$ 50,835,077	5,562,441	(6,024,485)	50,373,033

*Governmental activities capital assets includes $425 of capital assets, net of accumulated depreciation from internal service funds.

During the year the governmental funds transferred capital assets of $5,905,417 to the business-type activities.

	Balance July 1, 2018	Additions and Transfers	Deletions	Balance June 30, 2019
Business-type Activities:				
Capital assets not being depreciated:				
Land	$ 2,298,608	-	-	2,298,608
Construction in progress	12,499,612	5,449,064	(8,244,029)	9,704,647
Capital assets not being depreciated	14,798,220	5,449,064	(8,244,029)	12,003,255
Capital assets being depreciated:				
Seawall	22,716,641	-	-	22,716,641
Buildings, plants and lines	72,455,888	8,244,029	-	80,699,917
Machinery and equipment	3,258,338	154,004	-	3,412,342
Vehicles	4,055,857	896,010	-	4,951,867
Total capital assets being depreciated	102,486,724	9,294,043	-	111,780,767
Less accumulated depreciation for:				
Seawall	7,723,656	454,333	-	8,177,989
Buildings, plants and lines	34,147,102	2,366,699	-	36,513,801
Machinery and equipment	1,557,541	181,808	-	1,739,349
Vehicles	2,799,455	324,018	-	3,123,473
Total accumulated depreciation	46,227,754	3,326,858	-	49,554,612
Net capital assets being depreciated	56,258,970	5,967,185	-	62,226,155
Total business-type activities	$ 71,057,190	11,416,249	(8,244,029)	74,229,410

Depreciation expense was charged to governmental functions as follows for the Year ended June 30, 2019:

Governmental Activities:	
General government	$ 279,417
Public safety	490,133
Public works	192,572
Total depreciation expense – governmental activities	$ 962,122
Business-Type Activities:	
Water and sewer	$ 1,231,100
Municipal dock	842,410
Rental property	340,702
Solid waste	73,694
Multi-use recreation Center	815,218
Public transit	23,734
Total depreciation expense – business-type activities	$ 3,326,858

VI. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2019, is as follows:

Receivable Fund	Payable Fund		Amount
General Fund	Non-major Governmental Funds	$	438,906
	USDA-RA Sewer Lagoon Jetty		819,121
	Multi-use Recreation Center		470,414
	Non-major Enterprise Fund		282,221
	Internal Service funds		1,076,217
		$	3,086,879

The outstanding balances between funds result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Certain interfund balances have been deemed long-term in nature. As a result these items have been classified as long-term advances to/from (receivable/payable) from other funds as follows as of June 30, 2019:

		Advances to (Receivable)	Advances From (Payable)
General Fund	$	2,925,628	-
Water and Sewer Utility Enterprise Fund		-	1,996,668
Rental Property Enterprise Fund		-	928,960
	$	2,925,628	2,925,628

		Transfers In			
Transfers Out		General Fund	Institutional Corridor	USDA-RA Jetty Lagoon	Other Governmental Funds
General Fund	$	-	119,118	-	17,906
Other Governmental Funds		47,021	-	-	-
Water and Sewer		-	-	913,000	-
USDA-RA Jetty Lagoon		248,599	-	-	224,973
	$	295,620	119,118	913,000	242,879

		Transfers In	
Transfers Out		Multi-use Recreation Center	Total
General Fund	$	542,544	679,568
Other Governmental Funds		-	47,021
Water and Sewer		-	913,000
USDA-RA Jetty Lagoon		-	473,572
	$	542,544	2,113,161

VII. UNEARNED AND UNAVAILABLE REVENUES

Governmental funds report *unavailable revenues* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unearned and unavailable revenues* reported in the governmental funds were as follows:

	Unavailable	Unearned	Total
General Fund	$ 126,201	-	126,201
Nonmajor Governmental Funds	-	3,726	3,726
	126,201	3,726	129,927

VIII. LONG-TERM DEBT

During the year ended June 30, 2019, the following changes occurred in liabilities payable from governmental activities.

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019	Amount Due in One Year
Accrued leave	$ 410,771	397,221	429,805	378,187	378,187

* Long-term liabilities reported here include $10,129 in accrued leave from the Internal Service Funds.

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Note payable Community First National Bank, guaranteed by fire truck. 15 years, 4% interest per year.	$ 749,905	-	-	749,905

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Note payable Community First National Bank, guaranteed by Mack truck. 7 years, 4% interest per year.	$ -	142,328	(17,813)	124,515

Fiscal Year Ended June 30,		Principal	Interest	Total
2020	$	59,455	35,810	95,265
2021		61,924	33,341	95,265
2022		64,495	30,770	95,265
2023		67,173	28,092	95,265
2024		69,963	25,302	95,265
2025-2028		293,189	86,948	380,137
2029-2032		258,221	26,651	284,872
	$	874,420	266,914	1,141,334

During the year ended June 30, 2019, the following changes occurred in long-term debt of business-type activities:

		Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019	Amount Due in One Year
Loans payable	$	-	913,000	-	913,000	14,316
Bonds payable		2,000,000	-	165,000	1,835,000	170,000
Premium		268,280	-	29,809	238,471	-
Landfill closure		2,517,096	59,933	-	2,577,029	-
Accrued leave		205,732	194,650	219,928	180,454	180,454
Total business-type activities	$	4,991,108	1,167,583	414,737	5,743,954	350,454

The loans payable of $913,000 was received from USDA in November of 2018 and secured by a 2018 utility bond of the City. It requires annual payments of $34,868 and has an expedited maturity date of November 2058 with an interest rate of 2.25% per year.

Annual payments to maturity of the loan payable is as follows:

Fiscal Year Ended June 30,		Principal	Interest	Total
2020	$	14,316	20,541	34,858
2021		14,638	20,220	34,858
2022		14,967	19,891	34,858
2023		15,304	19,554	34,858
2024		15,648	19,210	34,858
2025-2029		83,685	90,607	174,292
2030-2034		93,532	80,760	174,292
2035-2039		104,539	69,753	174,292
2040-2044		116,841	57,451	174,292
2045-2049		130,590	43,702	174,292
2050-2054		145,958	28,334	174,292
2055-2059		162,982	11,310	174,292
	$	913,000	481,334	1,394,334

IX. LEASE REVENUE BONDS

In 2007, the City issued $3,680,000 in 2007 Series Three General Obligation Bonds for the purpose of major renovations. The bonds were issued at a premium of $145,048.

In November 2017, the City issued $2,000,000 Series Three and Four General Obligation Bonds with an average interest rate of 4.82% to advance refund $2,295,000 of outstanding 2007 Series Three bonds. The bonds were issued at a premium of $327,897. The net proceeds of $2,274,915 (after payments of $52,982 in issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2007 Series Three bonds. As a result, the 2007 Series Three bonds are considered to be defeased and the liability for those bonds has been removed from the financial statements. As of June 30, 2019, the amount of defeased debt still outstanding was $2,110,000.

The City advance refunded the 2007 Series One bonds to reduce its total debt service payments over the next 11 years by $417,413, and to obtain an economic gain (difference of the present value of the debt service payments on the old and new debt) of $377,924.

The bond premium is amortized over the life of the bond. $29,808 is amortized each year through December 1, 2028.

Annual payments to maturity of the Lease Revenue Bonds is as follows:

Fiscal Year ended June 30,		Principal	Interest	Total
2020	$	170,000	83,050	253,050
2021		175,000	76,150	251,150
2022		185,000	68,950	253,950
2023		190,000	60,500	250,500
2024		205,000	50,625	255,625
2025-2029		910,000	94,000	1,004,000
	$	1,835,000	433,275	2,268,275

X. LANDFILL CLOSURE AND POST-CLOSURE LIABILITY

State and federal laws and regulations require the City to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Requirements come from the Environmental Protection Agency rule “Solid Waste Disposal Facility Criteria” parts 257 and 258. These requirements are being enforced by the United States Environmental Protection Agency and the State of Alaska Department of Environmental Conservation. Although closure and post-closure care costs will be paid only near or after the date the landfill stops accepting waste, accounting principles generally accepted in the United States of America require that the City report a portion of these closure and post-closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. Based upon an engineering study updated in 2017, at present fill rates, the landfill is expected to reach capacity in 2042, or approximately 25 years. The cost of landfill closure and post closure is estimated to be $3,955,440. The City accrued $59,933 in landfill closure costs for the year ended June 30, 2019, and has accrued a total liability of $2,577,029 at June 30, 2019. These amounts are based on what it would cost to perform all the closure and post-closure functions in 2019. Actual costs of closure and post-closure care may be higher due to inflation, changes in technology, or changes in laws and regulations.

Currently, no assets of the City are restricted for payment of closure and post-closure care costs. Future inflation costs and additional costs that might arise from changes in closure and post-closure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by charges to future landfill users, taxpayers, or both.

XI. FUND BALANCES

Fund balances, reported for the major funds and the non-major funds in the aggregate on the governmental funds balance sheet are subject to the following constraints:

	General Fund	Nonmajor Funds	Totals
Non-spendable:			
Inventory	$ 199,818	-	199,818
Prepaid items	215,863	-	215,863
Advances to other funds	2,925,628	-	2,925,628
Total nonspendable	3,341,309	-	3,341,309
Restricted:			
Rasmuson	-	4,430	4,430
E-911 Surcharges	-	87,839	87,839
Total restricted	-	92,269	92,269
Committed:			
Endowment	-	1,895,597	1,895,597
Assigned:			
Land Planning Development	-	21,173	21,173
Park Development	-	40,845	40,845
Capital projects	-	1,240,517	1,240,517
Total Assigned	-	1,302,535	1,302,535
Unassigned:	12,497,554	(61,356)	12,436,198
Total Fund Balances	$ 15,838,863	3,229,045	19,067,908

XII. NET POSITION

A. Designated Net Position

The City assesses a fee for the use of the petroleum dock facility. In 2017, the City Council amended BMC 14.03.410 to transfer $0.06 of each dollar of fuel thru-put revenue generated by the Port to be designated to various accounts. $0.02 of this revenue generated shall be transferred to the designated seawall maintenance account, $0.02 of this revenue shall be transferred to the designated deferred munipal dock fund, and the remaining $0.02 of revenue shall be transferred to a small boat harbor designated fund.

The designations in the Municipal Dock Fund for each of these purposes are as follows:

Deferred seawall maintenance	$	13,418
Deferred municipal dock	$	633,959
Small boat harbor	$	134,603

XIII. ENDOWMENT PERMANENT FUND

The city established an Endowment Permanent Fund to maximize income for the continuing operations of the general government. The Endowment Fund principal may not be spent by the City without approval of a majority of the voters at a general or special election. However, in accordance with the City Council's ordinance establishing the Endowment Fund, 70% of the Fund's prior year investment earnings are to be transferred to the General Fund on an annual basis to help offset operating costs. In 2019, the net contribution to the General Fund was $19,432.

XIV. DEFINED BENEFIT PENSION PLAN

The City follows *Governmental Accounting Standards Board (GASB) Codification P20*, Accounting for Pensions by State and Local Governmental Employees and *GASB Codification P50*, Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions. *GASB Codification P20* and *GASB Codification P50* establish uniform standards for the measurement, recognition, and display of pension and other post-employment benefits other than pensions (healthcare) expenditures/expense and related liabilities, assets, note disclosure and applicable required supplementary information in the financial reports of state and local governmental employers.

All full-time employees and certain permanent part-time employees of the City participate in the State of Alaska Public Employees' Retirement System (PERS). In addition to the pension plan, PERS also administers other post-employment benefit (OPEB) plans.

The system is governed by the Alaska Retirement Management Board. The benefit and contribution provisions are established by State law and may be amended only by the State legislature. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee.

Summary of Significant Accounting Policies. The financial statements for PERS are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The City's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. All plan investments are reported at fair value.

PERS acts as the common investment and administrative agencies for the following multiple-employer plans:

Plan Name	Type of Plan
Defined Benefit Pension Plan (DB)	Cost-sharing, Defined Benefit Pension
Defined Contribution Pension Plan (DC)	Defined Contribution Pension
Defined Benefit Other Postemployment Benefits (OPEB):	
Occupational Death and Disability Plan	Defined Benefit OPEB
Alaska Retiree Healthcare Trust Plan	Defined Benefit OPEB
Retiree Medical Plan	Defined Benefit OPEB
Defined Contribution Other Postemployment Benefits (DC):	
Healthcare Reimbursement Arrangement Plan	Cost-sharing, Defined Contribution OPEB

Other Postemployment Benefit Plans (OPEB)

Occupational Death and Disability Plan (ODD)

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System. For the year ended June 30, 2019 the employer contribution rate is 0.26%.

Membership in the plan consisted of the following at June 30, 2018 (latest available report):

Membership	PERS
Active plan members	20,811
Participating employers	157

Alaska Retiree Healthcare Trust Plan (ARHCT)

Beginning July 1, 2007, the Alaska Retiree Healthcare Trust Plan (ARHCT), a Healthcare Trust Fund of the State, was established. The ARHCT is self-funded and provides major medical coverage to retirees of the System. The System retains the risk of loss of allowable claims for eligible members. The ARHCT began paying member healthcare claims on March 1, 2008. Prior to that, healthcare claims were paid for by the Retiree Health Fund (RHF). For the year ended June 30, 2018 (latest available information) employer contributions were 4.88% of annual payroll. Membership in the plan consisted of the following at June 30, 2018 (latest report available):

Membership	PERS
Inactive plan members or beneficiaries currently receiving benefits	35,139
Inactive plan members entitled to but not yet receiving benefits	5,606
Inactive plan members not entitled to benefits	11,128
Active plan members	13,611
Total plan membership	65,484

Retiree Medical Plan (RMP)

The retiree medical plan provides major medical coverage to retirees of the DC plan. The plan is self-insured. Members are not eligible to use this plan until they have at least 10 years of service and are Medicare age eligible. For the year ended June 30, 2019 employer contributions were 0.94%. Membership in the plan consists of the following at June 30, 2018 (latest available report):

Membership	PERS
Inactive plan members or beneficiaries currently receiving benefits	11
Inactive plan members entitled to but not yet receiving benefits	1,183
Inactive plan members not entitled to benefits	11,896
Active plan members	20,811
Total plan membership	33,901

Healthcare Reimbursement Arrangement Plan

The Healthcare Reimbursement Arrangement Plan was established to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants. Employer contributions are 3% of the average annual compensation of all employees in the plan. Membership in the plan consists of the following at June 30, 2018 (latest available report):

Membership	PERS
Inactive plan members or beneficiaries currently receiving benefits	19
Inactive plan members entitled to but not yet receiving benefits	1,175
Inactive plan members not entitled to benefits	11,896
Active plan members	20,811
Total plan membership	33,901

Investments

The Board is the investment oversight authority of the system's investments. As the fiduciary, the Board has the statutory authority to invest the assets under the Prudent Investor Rule. Fiduciary responsibility for the Board's invested assets is pursuant to AS 37.10.210.390.

State of Alaska Department of Treasury provides staff for the Board. Treasury has created a pooled environment by which it manages investments of the Board. Additionally, Treasury manages a mix of Pooled Investment Funds and Collective Investment Funds for the DC Participant-directed Pension plans under the Board's fiduciary responsibility.

Rate of Return

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. The annual weighted rate of return, net of investment expense, for the year ended June 30, 2018 (latest available report) for the DB Plan for PERS is 8.26%, for the ARHCT is 8.35%, for the Occupational Death and Disability Plan is 8.06%, and for the Retiree Medical Plan is 7.89%.

For additional information on securities lending, interest rates, credit risks, foreign exchange, derivatives, fair value, and counterparty credit risks, see the separately issued report on the Invested Assets of the State of Alaska Retirement and Benefits Plans at:

http://treasury.dor.alaska.gov/armb/Reports-and-Policies/Annual-Audited-Financial-Schedules.aspx.

The long-term expected rate of return on pension and OPEB plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The best estimates of arithmetic real rates of return for each major asset class are summarized below for the PERS plan:

Asset Class	Long-Term Expected Real Rate of Return
Domestic Equity	8.90%
Global Ex- U.S. Equity	7.85%
Fixed Income	1.25%
Opportunistic	4.76%
Real Assets	6.20%
Absolute Return	4.76%
Private Equity	12.08%
Cash Equivalents	0.66%

Discount Rate: The discount rate used to measure the total pension and OPEB liabilities is 8.00%. The projection of the cash flows used to determine the discount rate assumes that Employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the net pension and OPEB plans fiduciary net pension and OPEB liabilities were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension and OPEB plan investments were applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities.

Employer and Other Contribution Rates. There are several contribution rates associated with the pension and healthcare contributions and related liabilities. These amounts are calculated on an annual basis.

Employer Effective Rate: This is the actual employer pay-in rate. Under current legislation, this rate is statutorily capped at 22% of eligible wages, subject to the salary floor, and other termination costs as described below. This rate is calculated on all PERS participating wages, including those wages attributable to employees in the defined benefit plan.

ARM Board Adopted Rate: This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. Prior to July 1, 2015, there were no constraints or restrictions on the actuarial cost method or other assumptions used in the ARM Board valuation. Effective July 1, 2015, the Legislature requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term which ends in 2039. This will result in lower ARM Board Rates in future years.

On-behalf Contribution Rate: This is the rate paid in by the State as an on-behalf payment as mandated under current statute. Under state law, subject to annual appropriation, the state will contribute an on-behalf payment into the plan in an amount equal to the difference between the ARM Board Rate and the Employer Effective Rate. On-behalf contribution amounts have been recognized in these financial statements as both revenue and expenditures.

GASB Rate: This is the rate used to determine the long-term pension and healthcare liability for plan accounting purposes. Certain actuarial methods and assumptions for this rate calculation are mandated by the *Governmental Accounting Standards Board* (GASB). Medicare Part D subsidies are not reflected in this rate. The rate uses an 8% discount rate.

Employer Contribution rates for the year ended June 30 2018 (latest available actuarial report) are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate	GASB Rate
PERS:				
Pension	16.17%	20.28%	5.58%	32.11%
OPEB	5.83%	7.30%	0%	87.90%
Total PERS contribution rates	22%	27.58%	5.58%	120.01%

Termination Costs. If the City decides to terminate coverage for a department, group, or other classification of members, even if that termination results from the decision to divest of a particular City function, all affected employees in that department, group, or other classification of members become immediately vested in the plan. The City must pay to have a termination study completed. The purpose of the study is to calculate the City's one-time termination costs. The costs represent the amount necessary to fully fund the costs of plan members who become vested through this process and for other changes in actuarial assumptions, such as, earlier than expected retirement, that arise from the act of termination of coverage. The City must pay a lump sum within 60 days of termination or arrange a payment plan that is acceptable to the PERS Administrator. For fiscal year 2019 the past service rate for PERS is 16.53%.

Actuarial Assumptions: The total pension and OPEB liabilities in the June 30, 2018 (latest available) actuarial valuation was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018. These assumptions were the result of an experience study performed as of June 30, 2013.

Investment return / discount rate	8% per year (geometric), compounded annually, net of expenses
Salary scale	Inflation – 3.12% per year Productivity – 0.50% per year
Payroll growth	3.62% per year (inflation + productivity)
Total inflation	Total inflation as measured by the Consumer Price Index for urban and clerical workers from Anchorage is assumed to increase 3.12% annually.
Mortality (Pre-termination)	Based upon 2010-2013 actual mortality experience, 60% of male rates and 65% of female rates of post termination mortality rates. Deaths are assumed to be occupational 70% of the time for peace officers/firefighters, 50% of the time for others.
Mortality (Post-termination)	96% of all rates of the RP-2000 combined mortality table, 2000 base year projected to 2018.
Total turnover	Based upon the 2010-2013 actual withdrawal experience.
Disability	Incidence rates based on 2010-2013 actual experience. Post-disability mortality in accordance with the RP-2000 Disabled Retiree Mortality Table. Disabilities are assumed to be occupational 70% of the time for peace officers/firefighters, 50% of the time for others.
Retirement	Retirement rates based upon the 2010-2013 actual experience. Deferred vested members are assumed to retire at their earliest unreduced retirement date for others. For peace officers/firefighters, Tier 1 deferred vested members are assumed to retire at age 55 and Tiers II and III deferred vested members are assumed to retire at age 60.

Marriage and age difference	Wives are assumed to be three years younger than husbands. For others, 75% of male members and 70% of female members are assumed to be married. For peace officers/firefighters, 85% of male members and 60% female members are assumed to be married.
Healthcare cost trend rates	Pre-65 medical: 8.0% grading down to 4.0% Post-65 medical: 5.5% grading down to 4.0% Prescription drugs: 9.0% grading down to 4.0%

Alaska Public Employee Retirement System (PERS) – Defined Benefit Plan (DB)

Plan Description. The City participates in the Alaska Public Employees' Retirement System (PERS), a cost sharing multiple employer defined benefit pension plan. PERS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The Plan was established and is administered by the State of Alaska, Department of Administration. The Public Employee's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PERS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811 or online at: http://doa.alaska.gov/drb/pers.

Pension Benefits. All tier employee benefits vest with five years of credited service. There are three tiers of employees based on entry date. Tier I employees enrolled prior to July 1, 1986, with five or more years of credited service are entitled to annual pension benefits beginning at normal retirement age 55 or early retirement age 50. For Tier II and III employees enrolled after June 30, 1986, but before July 1, 2006, the normal and early retirement ages are 60 and 55, respectively. All tier employees with 30 or more years of credited service may retire at any age and receive a normal benefit.

The PERS defined benefit is closed to new hires enrolled on or after July 1, 2006. New hires after this date participate in the PERS defined contribution plan (DC) described later in these notes.

Currently there are 157 employers participating in PERS defined benefit plan, including the State of Alaska and 154 political subdivisions and public organizations.

The DB Plan's membership consisted of the following at June 30, 2018 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	35,139
Inactive plan members entitled to but not receiving benefits	5,606
Inactive members not entitled to benefits	11,128
Active plan members	13,611
Total DB plan membership	65,484

Retirement benefits are calculated by multiplying the average monthly compensation (AMC) times credited PERS service times the percentage multiplier. The AMC is determined by averaging the salaries earned during the five highest (three highest for peace officers/firefighters members or members hired prior to July 1, 1996) consecutive payroll years. Members must earn at least 115 days of credit in the last year worked to include it in the AMC calculation. The PERS pays a minimum benefit of $25 per month for each year of service when the calculated benefit is less.

The percentage multipliers for peace officers/firefighters are 2% for the first ten years of service and 2.5% for all service over 10 years. The percentage multipliers for all other participants are 2% for the first ten years, 2.25% for the next ten years, and 2.5% for all remaining service earned on or after July 1, 1986. All service before that date is calculated at 2%.

Post-employment healthcare benefits are provided without cost to all members first enrolled before July 1, 1986. Members first enrolled after June 30, 1986, but before July 1, 2006, and who have not reached age 60 may elect to pay for major medical benefits.

Post Retirement Pension Adjustments. Post retirement pension adjustments (PRPAs) are granted annually to eligible benefit recipients when the consumer price index (CPI) increases during the preceding calendar year. PRPAs are calculated by multiplying the recipient's base benefit, including past PRPAs, times:

(a) 75% of the CPI increase in the preceding calendar year or 9%, whichever is less, if the recipient is at least 65 or on PERS disability; or

(b) 50% of the CPI increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least 60, or has been receiving benefits for at least five years.

Ad hoc PRPAs, up to a maximum of 4%, may be granted to eligible recipients who first entered the PERS before July 1, 1986, if the CPI increases and the financial condition of the fund will permit an increase. In a year where an ad hoc PRPA is granted, eligible recipients will receive the higher of the two calculations.

Funding Policy. In April 2008 the Alaska Legislature passed legislation which statutorily capped the employer contribution, established a state funded "on-behalf" contribution, and required that employer contributions be calculated against all PERS eligible wages, including wages paid to participants of the PERS Tier IV defined contribution plan (DC) described later in these footnotes. The state legislature capped the rate at 22%, with the State contributing an on-behalf payment for the difference between the actuarial contribution and the cap.

Salary Floor. During the 25th legislation session, Senate Bill 125 passed, which established a June 30, 2008 salary floor under AS 39.35.255(a)(2). The salary floor is the total base salaries paid by an employer to active employees of the system as of the fiscal year ending June 30, 2008. The statute requires the Division of Retirement and Benefits (Division) to collect employer contributions at a minimum based on FY 2008 base salaries.

Employee Contribution Rate. The City's PERS active members are required to contribute 6.75% (4.97% pension costs and 1.78% OPEB) of their annual covered salary.

Employer contributions for the year ended June 30, 2019, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
$	828,332	362,520	1,190,852

Public Employees Retirement Plans

For the year ended June 30, 2019 the State of Alaska contributed $424,031 (100% pension cost) on-behalf of the City, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2018 to a total of $225,520, to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

Pension and OPEB Liabilities, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2019, the City reported liabilities that reflected a reduction for State pension and OPEB support provided to the City. The amount recognized by the City as its proportionate share of net pension and OPEB liabilities, the related State support, and the total portion of the net pension and OPEB liabilities that was associated with the City were as follows:

Defined Benefit:		Pension
City's proportionate share of the net pension liability	$	10,518,576
State's proportionate share of the net pension liability		3,047,830
Total	$	13,566,406
		OPEB
City's proportionate share of the ARHCT OPEB liability	$	2,172,501
State's proportionate share of the ARHCT OPEB liability		630,828
Total	$	2,803,329
City's proportionate share of the ODD OPEB liability	$	(67,486)
City's proportionate share of the RMP OPEB liability	$	44,216
Total City's share of net pension and OPEB liabilities	$	12,667,807

The net pension and OPEB liabilities were measured as of June 30, 2018, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities were determined by an actuarial valuation as of that date. The City's proportion of the net pension and OPEB liabilities were based on the present value of contributions for FY2020 through FY2039, as determined by projections based on the June 30, 2018 valuation.

The City's proportionate share and changes in the pension and OPEB liabilities were as follows:

	June 30, 2017 Measurement	June 30, 2018 Measurement	Change
Pension	0.1889%	0.2117%	0.0228%
OPEB:			
ARHCT	0.1889%	0.2117%	0.0228%
ODD	0.3487%	0.3475%	(0.0012)%
RMP	0.3487%	0.3475%	(0.0012)%

Based on the measurement date of June 30, 2018, the City recognized pension and OPEB expense of $261,352 and $382,199, respectively, for the year ended June 30, 2019. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension	
Defined Benefit:	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	263,996
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	232,307	-
Changes in proportion and differences between City contributions and proportionate share of contributions	487,020	-
City contributions subsequent to the measurement date	828,332	-
Total	$ 1,547,659	263,996

	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	232,471
Changes of assumptions	329,590	-
Net difference between projected and actual earnings on OPEB plan investments	-	460,372
Changes in proportion and differences between City contributions and proportionate share of contributions	184,246	128,695
City contributions subsequent to the measurement date	297,351	-
Total	$ 811,187	821,538

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	18,672
Changes of assumptions	-	-
Net difference between projected and actual earnings on OPEB plan investments	-	2,374
Changes in proportion and differences between City contributions and proportionate share of contributions	1,781	-
City contributions subsequent to the measurement date	18,895	-
Total	$ 20,676	21,046

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	2,364
Changes of assumptions	20,484	-
Net difference between projected and actual earnings on OPEB plan investments	-	6,449
Changes in proportion and differences between City contributions and proportionate share of contributions	-	195
City contributions subsequent to the measurement date	46,274	-
Total	$ 66,758	9,008

$828,332 and $362,520 are reported as deferred outflows of resources related to pension and OPEB resulting from City contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities in the year ended June 30, 2019 (actuarial), respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2019	$ 518,488	(105,497)	(2,875)	46
2020	127,025	(42,018)	(2,875)	46
2021	(179,995)	(150,093)	(2,875)	46
2022	(10,187)	(10,094)	(2,105)	2,248
2023	-	-	(2,089)	2,209
Thereafter	-	-	(6,446)	6,881
Total	$ 455,331	(307,702)	(19,265)	11,476

For the year ended June 30, 2019, the City recognized ($373,852) and ($37,828) of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

Sensitivity of the Net Pension and OPEB Liabilities to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities of the plan calculated using the discount rate of 8%, as well as what the Plans' net pension and OPEB liabilities would be if they were calculated using a discount rate that is 1-percentage-point lower (7%) or 1-percentage-point higher (9%) than the current rate:

		1% Decrease (7%)	**Current Rate (8%)**	**1% Increase (9%)**
Net pension liability	$	**13,929,249**	**10,518,576**	**7,633,599**
Net OPEB ARHCT liability	$	**4,398,226**	**2,172,501**	**306,889**
Net OPEB ODD liability (asset)	$	**(63,372)**	**(67,486)**	**(70,871)**
Net OPEB RMP liability (asset)	$	**132,040**	**44,216**	**(24,285)**

Sensitivity of the City's proportionate share of the Net OPEB liability to changes in the healthcare cost trend rates. The following present the City's proportionate share of the net OPEB liability, as well as what the City's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

		1% Decrease	**Current Rate**	**1% Increase**
Net OPEB ARHCT liability	$	**42,172**	**2,172,501**	**4,738,690**
Net OPEB ODD liability (asset)		**N/A**	**(67,486)**	**N/A**
Net OPEB RMP liability (asset)		**(37,593)**	**44,216**	**153,701**

Alaska Public Employee Retirement System (PERS) – Defined Contribution Plan (DC)

Plan Description and Funding Requirements. City's and Public Employers in the State of Alaska have a defined contribution retirement plan (PERS Tier IV) for new hires first enrolled on or after July 1, 2006. This Plan is administered by the State of Alaska, Department of Administration in conjunction with the defined benefit plan noted above. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 0.94% for the retiree medical plan (DB), 0.26% for occupational and death and disability benefits (DB) and 3% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is 22%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

2 years of service – 25%
3 years of service – 50%
4 years of service – 75%
5 years of service – 100%

The City contributed $385,945 for the year ended June 30, 2019, which included forfeitures of $188,305 which have been applied as employer contributions.

XV. RISK MANAGEMENT

The City is exposed to various risks of loss related to workers' compensation, torts, theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The City participates in the Alaska Public Entity Insurance Association (APEI) which covers property and contents, torts, general and auto liability, public officials and employees' liability, and workers compensation. APEI is a public entity risk pool, which reinsures risk above certain levels, thereby relieving members of the need for additional assessments. APEI's bylaws provide for the assessment of supplemental contributions from members in the event that losses and expenses for any coverage year exceed the annual contributions and income earned on such contributions for the year. APEI made no supplemental assessments during the year ended June 30, 2019. Coverage limits and deductibles on policies have remained relatively constant for the last several years. No settlements in excess of insurance coverage have been realized over the past three years.

The City maintains a health and medical benefit program which covers all full time employees. The City has retained a major portion of the risk for this plan and, accordingly, is liable for any employee health claims that are approved for payment. Stop loss coverage limits were $95,000 for individual claims and $1,463,849 for aggregate claims up to a maximum reimbursement of $1,000,000. The amount of insurance settlements has not exceeded the amount of the stop-loss coverage limits for each of the past three fiscal years. Health insurance expense for the year ended June 30, 2019 consisted of paid claims, stop-loss premiums, and administrative costs.

Accruals were made based upon estimates of the health claims at year end including claims incurred but not reported and are included in "Accounts and Claims Payable" in the Employee Health Insurance Internal Service Fund. A schedule of the changes in the claims liability for the years ended June 30, 2019 follows:

		Balance at Beginning of Year	Claims Expense	Claims Paid	Balance at End of Year
2019	$	372,121	-	372,121	-

XVI. LEASES

The City of Bethel leases various properties, including land, buildings, office and residential premises to the State of Alaska, local individuals, businesses and not-for-profit organizations. Lease terms vary from month to month for residential premises to 20 years for land and buildings. Rental rates are periodically adjusted to fair market value as determined by appraisal. All revenues and expenses associated with these activities are accounted for in the Rental Property Enterprise Fund.

The following is a summary of significant leases in effect at June 30, 2019:

Property		Monthly Rate	Lease Term
Courthouse – Office space	$	51,135	December 2019
Courthouse – Department of Law and Corrections		11,900	April 2022
Courthouse – Department of Health and Social Services		4,045	Month to month

XIX. NEW ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standards Board has passed several new accounting standards with upcoming implementation dates covering several topics as follows:

- GASB 87 *Leases.* Effective for fiscal years beginning after December 15, 2019.
- GASB 89 *Accounting for Interest Cost Incurred before the End of a Construction Period.* Effective for fiscal years beginning after December 15, 2019.
- GASB 91 *Conduit Debt Obligations.* Effective for fiscal years beginning after December 15, 2020.

GASB Statement No. 87, the objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

GASB Statement No. 89 requires interest costs incurred before the end of a construction period to be recognized as an expenditure or expense in the period in which the cost is incurred for financial statements prepared under the current financial resources measurement focus or the economic resource measurement focus.

GASB Statement No. 90 requires a majority equity interest in a legally separate entity should be reported as an investment if a government’s holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment or permanent fund. Those governments and funds should measure the majority interests at fair value. For all other holdings of majority interests in a legally separate entity, a government should report the legal separate entity as a component unit.

GASB Statement No. 90 provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

XX. CHANGE IN ESTIMATE

In FY18 the City received notice from the State of Alaska, Department of Administration, Division of Retirement and Benefits, that forfeitures from the defined contribution plan for the Public Employees’ Retirement System (PERS) can be offset against future contributions effective July 1, 2018. The change in estimate decreased current year expenditures related to payroll benefits and liabilities of $200,395.

REQUIRED SUPPLMENTARY INFORMATION

CITY OF BETHEL

Schedule of City's Proportionate Share of the Net Pension Liability

Public Employees' Retirement System (PERS)

June 30, 2019

Year	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.1582%	$ 7,379,341	$ 6,839,395	$ 14,218,736	$ 5,703,334	129%	62.37%
2016	0.2095%	$ 10,160,037	$ 2,721,922	$ 12,881,959	$ 6,158,985	165%	63.96%
2017	0.2351%	$ 13,139,649	$ 1,656,986	$ 14,796,635	$ 7,779,335	169%	59.55%
2018	0.1888%	$ 9,761,520	$ 3,636,551	$ 13,398,071	$ 8,126,472	120%	63.37%
2019	0.2117%	$ 10,518,576	$ 3,047,830	$ 13,566,406	$ 9,256,532	114%	65.19%

Notes to Schedule:

1. Information presented for 2019 is based upon Plan measurement date June 30, 2018.
2. Measurement is one year prior to fiscal year end for all years presented.
3. In fiscal year 2017 the City implemented GASB 82, which required a retroactive change in covered payroll.
4. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

CITY OF BETHEL

Schedule of City's Proportionate Share of the Net OPEB Liability

Public Employees' Retirement System (PERS)

June 30, 2019

Year	City's Proportion of the Net OPEB Liability (Asset)	City's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	City's Covered Payroll	City's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.1889%	$ 1,595,287	$ 595,216	$ 2,190,503	$ 8,126,472	19.63%	89.68%
2019	0.2117%	$ 2,172,501	$ 630,828	$ 2,803,329	9,256,532	23.47%	88.12%
Occupational Death and Disability (ODD):							
2018	0.3487%	$ 49,480	$ -	$ 49,480	$ 3,630,095	1.36%	212.97%
2019	0.3475%	$ (67,486)	$ -	$ (67,486)	$ 9,256,532	-0.73%	270.62%
Retiree Medical Plan (RMP):							
2018	0.3487%	$ 18,186	$ -	$ 18,186	$ 3,630,095	0.50%	93.98%
2019	0.3475%	$ 44,216	$ -	$ 44,216	$ 1,754,295	2.52%	88.71%

Notes to Schedule:

1. Information presented for 2019 is based upon Plan measurement date June 30, 2018.

2. Measurement is one year prior to fiscal year end for all years presented.

3. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

CITY OF BETHEL

Schedule of City's Contributions (Pensions)

Public Employees' Retirement System (PERS)

June 30, 2019

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	$ 580,937	$ (580,937)	$ -	$ 6,158,985	9.43%
2016	$ 583,637	$ (583,637)	$ -	$ 7,779,335	7.50%
2017	$ 672,658	$ (672,658)	$ -	$ 8,126,472	8.28%
2018	$ 800,182	$ (800,182)	$ -	$ 9,256,532	8.64%
2019	$ 836,064	$ (828,332)	$ 7,732	$ 7,167,259	11.67%

Notes to schedule

1. Valuation date: June 30, 2018, which was rolled forward to June 30, 2019.

2. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

3. Actuarial cost method: Entry Age Normal - level percentage of payroll.

4. Amortization method: Level dollar, closed.

5. Amortization period: 25 years, as a level of percentage of payroll.

6. Equivalent single amortization period: 17 years.

7. Asset valuation method: The actuarial asset value was reinitialized to equal fair value of assets as of June 30, 2014. Beginning in FY2015, the assets value method recognizes 20% of the gain or loss each year, for a period of 5 years, all assets are valued at fair value.

8. Inflation: 3.12% per annum.

9. Salary increases: Ranges from 9.66% to 4.92% based on service for Peace Officer/Firefighter. Ranges from 8.55% to 4.34% based on age and service for All Others.

10. Investment rate of return: 8%, net of pension plan investment expenses. This is based on an average inflation rate of 3.12% and a real rate of return of 4.88%.

11. Retirement age: An age-related assumption is used for participants not yet receiving payments.

12. Mortality: Pre-termination mortality rates were based upon the 2010-2013 actual mortality experience, 60% of male and 65% of female post-termination rates. Deaths are assumed to be occupational 50% of the time. 96% of all rates of the RP - 2000 Table Base Year projected to 2018.

13. In fiscal year 2017 the City implemented GASB 82, which required a retroactive change in covered payroll.

14. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

15. In fiscal year 2018 the City included pension DBUL into the contractually required contribution. This will be a prospective change.

CITY OF BETHEL

Schedule of City's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2019

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	$ 221,976	$ (221,976)	$ -	$ 9,256,532	2.40%
2019	$ 297,351	$ (297,351)	$ -	$ 7,167,259	4.15%
Occupational Death and Disability (ODD):					
2018	$ 8,354	$ (8,354)	$ -	$ 9,256,532	0.09%
2019	$ 18,895	$ (18,895)	$ -	$ 7,167,259	0.26%
Retiree Medical Plan (RMP):					
2018	$ 11,586	$ (11,586)	$ -	$ 1,754,295	0.66%
2019	$ 46,274	$ (46,274)	$ -	$ 1,754,295	2.64%

Notes to schedule

1. Valuation date: June 30, 2018, which was rolled forward to June 30, 2019.

2. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

3. Actuarial cost method: Entry Age Normal - level percentage of payroll.

4. Amortization method: Level dollar, closed.

5. Amortization period: 25 years, as a level of percentage of payroll.

6. Equivalent single amortization period: 17 years.

7. Asset valuation method: The actuarial asset value was reinitialized to equal fair value of assets as of June 30, 2014. Beginning in FY2015, the assets value method recognizes 20% of the gain or loss each year, for a period of 5 years, all assets are valued at fair value.

8. Inflation: 3.12% per annum.

9. Salary increases: Ranges from 9.66% to 4.92% based on service for Peace Officer/Firefighter. Ranges from 8.55% to 4.34% based on age and service for All Others.

10. Investment rate of return: 8%, net of OPEB plan investment expenses. This is based on an average inflation rate of 3.12% and a real rate of return of 4.88%.

11. Retirement age: An age-related assumption is used for participants not yet receiving payments.

12. Mortality: Pre-termination mortality rates were based upon the 2010-2013 actual mortality experience, 60% of male and 65% of female post-termination rates. Deaths are assumed to be occupational 50% of the time. 96% of all rates of the RP - 2000 Table Base Year projected to 2018.

13. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

CITY OF BETHEL, ALASKA

General Fund

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Original and Final Budget and Actual

Year Ended June 30, 2019

	Original and Final Budget	Actual	Variance
Revenues:			
Intergovernmental -			
Federal sources - payment in lieu of taxes	$ 886,218	893,144	6,926
State of Alaska:			
State PERS relief	-	262,064	262,064
Community revenue sharing	193,551	193,287	(264)
Motor vehicle registration tax	63,000	42,910	(20,090)
Total State of Alaska	256,551	498,261	241,710
Local sources:			
Taxes, including penalty and interest	7,746,000	7,824,934	78,934
Charges for services:			
Public safety	299,400	222,011	(77,389)
Community services	-	3	3
Total charges for services	299,400	222,014	(77,386)
Rental income	1,600	1,515	(85)
Permits, licenses and fees:			
Gaming fees	414,000	440,156	26,156
Taxi permits	160,000	149,360	(10,640)
Business licenses	40,000	36,150	(3,850)
Animal control licenses/fees	3,500	2,325	(1,175)
Planning fees	1,600	455	(1,145)
Plat and recording fees	1,400	465	(935)
Site reviews	560	9,760	9,200
Parks and recreation	-	5,225	5,225
Other	5,600	7,359	1,759
Total permits, licenses and fees	626,660	651,255	24,595
Income from investments	154,000	446,925	292,925
Miscellaneous:			
Police department	6,000	2,721	(3,279)
Restitution payments	500	1,598	1,098
Other	31,300	9,934	(21,366)
Total miscellaneous	37,800	14,253	(23,547)
Total local sources	8,865,460	9,160,896	295,436
Total revenues	10,008,229	10,552,301	544,072

(Continued)

CITY OF BETHEL, ALASKA

General Fund

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Original and Final Budget and Actual, Continued

	Original and Final Budget	Actual	Variance
Expenditures:			
General government:			
Administration:			
Personnel	$ 486,983	477,015	9,968
Travel and training	10,000	18,590	(8,590)
Supplies	6,700	3,560	3,140
Utilities and fuel	74,300	60,066	14,234
Special projects	10,000	6,597	3,403
Repairs and maintenance	12,759	10,048	2,711
Other purchased services	71,660	64,727	6,933
Equipment	4,000	2,193	1,807
Insurance	10,000	10,021	(21)
Other expenditures	4,200	30,205	(26,005)
Indirect cost recovery	(243,211)	(238,141)	(5,070)
Total administration	447,391	444,881	2,510
City clerk:			
Personnel	170,354	166,584	3,770
Travel and training	25,300	14,696	10,604
Supplies	4,000	994	3,006
Utilities and fuel	275	-	275
Other purchased services	19,960	17,150	2,810
Equipment	26,000	17,131	8,869
Insurance	1,589	1,594	(5)
Other expenditures	23,100	20,991	2,109
Indirect cost recovery	(68,551)	(95,875)	27,324
Total city clerk	202,027	143,265	58,762
Finance:			
Personnel	767,323	448,638	318,685
Travel and training	36,000	31,678	4,322
Supplies	8,000	36,524	(28,524)
Utilities and fuel	2,200	1,188	1,012
Repairs and maintenance	1,359	2,454	(1,095)
Other purchased services	170,594	283,276	(112,682)
Equipment	30,348	4,444	25,904
Insurance	3,600	3,605	(5)
Other expenditures	42,500	102,160	(59,660)
Indirect cost recovery	(528,351)	(403,373)	(124,978)
Total finance	533,573	510,594	22,979

(Continued)

CITY OF BETHEL, ALASKA

General Fund

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Original and Final Budget and Actual, Continued

	Original and Final Budget	Actual	Variance
Expenditures, continued:			
General government, continued:			
Planning:			
Personnel	$ 216,312	224,307	(7,995)
Travel and training	5,000	3,189	1,811
Supplies	5,900	7,737	(1,837)
Utilities and fuel	66,000	7,019	58,981
Repairs and maintenance	1,359	1,833	(474)
Other purchased services	64,720	31,492	33,228
Equipment	6,500	2,757	3,743
Insurance	1,900	1,903	(3)
Other expenditures	3,440	38,210	(34,770)
Indirect cost recovery	17,008	16,151	857
Total planning	388,139	334,598	53,541
Technology:			
Personnel	137,568	126,251	11,317
Travel and training	5,000	-	5,000
Supplies	4,500	1,138	3,362
Utilities and fuel	3,040	252,130	(249,090)
Repairs and maintenance	1,359	1,286	73
Other purchased services	455,000	192,496	262,504
Equipment	65,000	54,007	10,993
Insurance	1,500	1,501	(1)
Other expenditures	1,000	7,248	(6,248)
Indirect cost recovery	(430,386)	(408,503)	(21,883)
Total technology	243,581	227,554	16,027
City attorney:			
Personnel	187,830	191,835	(4,005)
Travel and training	6,500	5,392	1,108
Utilities and fuel	-	5	(5)
Supplies	3,000	972	2,028
Other purchased services	32,660	29,360	3,300
Insurance	1,000	1,018	(18)
Other expenditures	2,700	17,235	(14,535)
Indirect cost recovery	(36,593)	(34,162)	(2,431)
Total city attorney	197,097	211,655	(14,558)
Total general government	2,011,808	1,872,547	139,261

(Continued)

CITY OF BETHEL, ALASKA

General Fund

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Original and Final Budget and Actual, Continued

	Original and Final Budget	Actual	Variance
Expenditures, continued:			
Public safety:			
Fire department:			
Personnel	$ 1,061,035	1,057,657	3,378
Travel and training	19,878	26,647	(6,769)
Supplies	38,187	40,611	(2,424)
Utilities and fuel	70,760	55,365	15,395
Repairs and maintenance	45,009	44,577	432
Other purchased services	58,900	34,988	23,912
Equipment	16,800	18,935	(2,135)
Insurance	53,000	53,170	(170)
Other expenditures	9,824	45,238	(35,414)
Indirect cost recovery	17,008	16,151	857
Total fire department	1,390,401	1,393,339	(2,938)
Police department:			
Personnel	2,640,629	2,450,241	190,388
Travel and training	46,000	46,926	(926)
Supplies	46,250	22,477	23,773
Utilities and fuel	144,560	119,642	24,918
Repairs and maintenance	30,119	26,346	3,773
Other purchased services	25,000	28,308	(3,308)
Equipment	27,900	30,634	(2,734)
Insurance	122,972	123,490	(518)
Other expenditures	1,000	40,321	(39,321)
Indirect cost recovery	60,904	57,804	3,100
Total police department	3,145,334	2,946,189	199,145
Total public safety	4,535,735	4,339,528	196,207
Public works:			
Administration:			
Personnel	61,121	52,358	8,763
Travel and training	5,000	-	5,000
Supplies	1,000	1,485	(485)
Utilities and fuel	15,183	10,607	4,576
Repairs and maintenance	3,718	4,219	(501)
Other purchased services	3,820	8,746	(4,926)
Equipment	-	-	-
Insurance	-	130	(130)
Other expenditures	1,000	303	697
Indirect cost recovery	15,634	14,841	793
Total administration	106,476	92,689	13,787

(Continued)

CITY OF BETHEL, ALASKA

General Fund

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Original and Final Budget and Actual, Continued

	Original and Final Budget	Actual	Variance
Expenditures, continued			
Public works, continued:			
Operations:			
Personnel	$ 681,812	672,881	8,931
Travel and training	-	-	-
Supplies	135,800	453,702	(317,902)
Utilities and fuel	130,920	146,596	(15,676)
Repairs and maintenance	203,890	184,729	19,161
Other purchased services	10,000	3,902	6,098
Equipment	-	3,315	(3,315)
Insurance	21,000	20,370	630
Other expenditures	700	371,252	(370,552)
Indirect cost recovery	14,260	13,536	724
Total operations	1,198,382	1,870,283	(671,901)
Property maintenance:			
Personnel	581,092	501,253	79,839
Travel and training	4,000	1,400	2,600
Supplies	59,700	28,834	30,866
Utilities and fuel	75,100	89,920	(14,820)
Repairs and maintenance	28,236	59,688	(31,452)
Other purchased services	31,320	38,989	(7,669)
Equipment	8,000	13,807	(5,807)
Insurance	7,300	7,299	1
Other expenditures	3,000	3,335	(335)
Indirect cost recovery	27,146	(220,808)	247,954
Total property maintenance	824,894	523,717	301,177
Total public works	2,129,752	2,486,689	(356,937)
Debt services:			
Principal	-	17,813	(17,813)
Interest	-	6,234	(6,234)
Total debt service	-	24,047	(24,047)

CITY OF BETHEL, ALASKA

General Fund

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Original and Final Budget and Actual, Continued

	Original and Final Budget	Actual	Variance
Expenditures, continued			
Community services:			
Special projects:			
Library contribution	$ -	184,600	(184,600)
Other expenditures	-	83,988	(83,988)
Total special projects	-	268,588	(268,588)
Total community services	-	268,588	(268,588)
Total expenditures	8,677,295	8,991,399	(314,104)
Excess of revenues over expenditures	1,330,934	1,560,902	229,968
Other financing sources (uses)			
Debt proceeds	-	142,328	142,328
Transfers in:			
Endowment Permanent Fund	-	19,432	19,432
USDA-RA Sewer Lagoon Jetty	-	248,599	248,599
Other governmental funds	-	27,589	27,589
Total transfers in	-	295,620	295,620
Transfers out:			
Institutional Corridor capital project fund	-	(119,118)	(119,118)
Other governmental funds	-	(17,906)	(17,906)
Enterprise funds	-	(542,544)	(542,544)
Total transfers out	-	(679,568)	(679,568)
Net other financing sources (uses)	-	(241,620)	(241,620)
Net change in fund balance	$ 1,330,934	1,319,282	(11,652)
Fund Balance, beginning of year		14,519,581	
Fund Balance, end of year		$ 15,838,863	

CITY OF BETHEL, ALASKA

USDA-RA Sewer Lagoon Jetty Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Original and Final Budget and Actual

Year Ended June 30, 2019

	Original and Final Budget	Actual	Variance
Revenues -			
Intergovernmental -			
Federal sources	$ 1,669,358	1,269,906	(399,452)
Expenditures -			
Public works:			
Travel and training	10,000	220	9,780
Equipment	500,000	746,808	(246,808)
Other expenditures	254,396	149,202	105,194
Capital outlay - professional services	1,817,962	813,104	1,004,858
Total expenditures	2,582,358	1,709,334	873,024
Excess (deficiency) of revenues over expenditures	(913,000)	(439,428)	473,572
Other financing sources -			
Transfers in	913,000	913,000	-
Transfer out	-	(473,572)	(473,572)
Total transfers	913,000	439,428	(473,572)
Net change in fund balance	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

ADDITIONAL SUPPLMENTARY INFORMATION

CITY OF BETHEL, ALASKA

Institutional Corridor Capital Project Fund

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

Year Ended June 30, 2019

	Budget	Actual	Variance
Revenues -			
Intergovernmental -			
State of Alaska	$ 7,000,000	3,435,515	(3,564,485)
Expenditures -			
Capital outlay	7,000,000	3,554,633	3,445,367
Excess (deficiency) of revenues over expenditures	-	(119,118)	(119,118)
Other financing sources -			
Transfers in	-	119,118	119,118
Net change in fund balance	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

CITY OF BETHEL, ALASKA

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2019

	Special Revenue Funds						
	Police Asset Forfeiture	Rasmuson	Community Service Patrol	Homeland Security	911 Surcharges	Volunteer Fire Assistance	APEI Safety Grant
Assets:							
Cash and cash equivalents	$ 5,401	7,315	-	-	95,652	3,726	-
Accounts receivable, net	-	-	10,579	7,150	-	-	385
Investments	-	-	-	-	-	-	-
Total Assets	$ 5,401	7,315	10,579	7,150	95,652	3,726	385
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	-	2,885	2,977	2,750	4,809	-	385
Accrued payroll	-	-	3,704	-	3,004	-	-
Due to other funds	66,781	-	3,898	4,400	-	-	-
Unearned revenue	-	-	-	-	-	3,726	-
Total liabilities	66,781	2,885	10,579	7,150	7,813	3,726	385
Fund balances:							
Restricted	-	4,430	-	-	87,839	-	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	(61,380)	-	-	-	-	-	-
Total fund balances	(61,380)	4,430	-	-	87,839	-	-
Total liabilities and fund balances	$ 5,401	7,315	10,579	7,150	95,652	3,726	385

(Continued)

CITY OF BETHEL, ALASKA

Nonmajor Governmental Funds

Combining Balance Sheet, Continued

	Permanent Fund	Capital Project Funds					
	Endowment	Land Planning Development	Park Development	Fleet Replacement	Public Safety Building	Lagoon Upgrades Design	Total Nonmajor Governmental Funds
Assets:							
Cash and cash equivalents	$ 439,879	21,173	102,815	1,240,517	-	-	1,916,478
Accounts receivable, net	-	-	-	-	40,209	278,965	337,288
Investments	1,509,030	-	-	-	-	-	1,509,030
Total Assets	$ 1,948,909	21,173	102,815	1,240,517	40,209	278,965	3,762,796
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	-	-	61,970	-	-	8,620	84,396
Accrued payroll	-	-	-	-	15	-	6,723
Due to other funds	53,312	-	-	-	40,170	270,345	438,906
Unearned revenue	-	-	-	-	-	-	3,726
Total Liabilities	53,312	-	61,970	-	40,185	278,965	533,751
Fund Balances							
Restricted	-	-	-	-	-	-	92,269
Committed	1,895,597	-	-	-	-	-	1,895,597
Assigned	-	21,173	40,845	1,240,517	-	-	1,302,535
Unassigned	-	-	-	-	24	-	(61,356)
Total Fund Balances	1,895,597	21,173	40,845	1,240,517	24	-	3,229,045
Total Liabilities and Fund Balances	$ 1,948,909	21,173	102,815	1,240,517	40,209	278,965	3,762,796

CITY OF BETHEL, ALASKA

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances

Year Ended June 30, 2019

	Special Revenue Funds					
	Police Asset Forfeiture	Rasmuson	Community Service Patrol	Homeland Security	911 Surcharges	Volunteer Firefighter Assistance
Revenues:						
Intergovernmental:						
Federal sources	$ -	-	-	49,500	-	7,470
State of Alaska	-	-	254,604	-	-	-
Local sources:						
Charges for services	-	-	-	-	147,071	-
Income from investments	2	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	2	-	254,604	49,500	147,071	7,470
Expenditures:						
Current:						
Public safety	-	-	267,499	49,500	118,721	7,481
Public works	-	-	-	-	-	-
Community services	-	5,000	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	5,000	267,499	49,500	118,721	7,481
Excess (deficiency) of revenues over (under) expenditures	2	(5,000)	(12,895)	-	28,350	(11)
Other financing sources (uses):						
Transfers in	-	5,000	12,895	-	-	11
Transfers (out)	-	-	-	-	-	-
Net other financing sources (uses)	-	5,000	12,895	-	-	11
Net change in fund balances	2	-	-	-	28,350	-
Fund balances, beginning of year	(61,382)	4,430	-	-	59,489	-
Fund balances, end of year	$ (61,380)	4,430	-	-	87,839	-

(Continued)

CITY OF BETHEL, ALASKA

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances, Continued

	Special Revenue Funds	Permanent Fund	Capital Project Funds	
	APEI	Endowment	Land Planning Development	Park Development
Revenues:				
Intergovernmental:				
Federal sources	$ -	-	-	-
State of Alaska	-	-	-	-
Locals sources:				
Charges for services	-	-	-	-
Income from investments	-	34,701	-	-
Miscellaneous	385	-	-	19,922
Total revenues	385	34,701	-	19,922
Expenditures:				
Current:				
Public safety	-	-	-	-
Public works	385	-	-	-
Community services	-	-	-	-
Capital outlay	-	-	-	82,627
Total expenditures	385	-	-	82,627
Excess (deficiency) of revenues over (under) expenditures	-	34,701	-	(62,705)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	(19,432)	-	-
Net other financing sources (uses)	-	(19,432)	-	-
Net change in fund balances	-	15,269	-	(62,705)
Fund balances, beginning of year	-	1,880,328	21,173	103,550
Fund balances, end of year	$ -	1,895,597	21,173	40,845

(Continued)

CITY OF BETHEL, ALASKA

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances, Continued

	Capital Project Funds					
	Sewage Lagoon	Fleet Replacement	Public Safety Building	Land Water Conservation	Lagoon Upgrades Design	Total Nonmajor Governmental Funds
Revenues:						
Intergovernmental:						
Federal sources	$ -	-	-	-	481,085	538,055
State of Alaska	122,740	-	674	65,014	160,361	603,393
Local sources:						
Charges for services	-	-	-	-	-	147,071
Income from investments	-	-	-	-	-	34,703
Miscellaneous	-	-	-	-	-	20,307
Total revenues	122,740	-	674	65,014	641,446	1,343,529
Expenditures:						
Current:						
Public safety	-	-	-	-	-	443,201
Public works	-	-	-	-		385
Community services	-	-	-	-	-	5,000
Capital outlay	122,740	-	650	77,122	641,446	924,585
Total expenditures	122,740	-	650	77,122	641,446	1,373,171
Excess (deficiency) of revenues over (under) expenditures	-	-	24	(12,108)	-	(29,642)
Other financing sources (uses):						
Transfers in	-	224,973	-	-	-	242,879
Transfers (out)	-	-	-	(27,589)	-	(47,021)
Net other financing sources (uses)	-	224,973	-	(27,589)	-	195,858
Net change in fund balances	-	224,973	24	(39,697)	-	166,216
Fund balances, beginning of year	-	1,015,544	-	39,697	-	3,062,829
Fund balances, end of year	$ -	1,240,517	24	-	-	3,229,045

CITY OF BETHEL, ALASKA

Police Asset Forfeiture Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2019

	Budget	Actual	Variance
Revenues -			
Local sources - income from investments	$ -	2	2
Expenditures	-	-	-
Excess of revenues over expenditures	$ -	2	2
Fund balance, beginning of year		(61,382)	
Fund balance, end of year		$ (61,380)	

CITY OF BETHEL, ALASKA

Rasmuson Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

Year Ended June 30, 2019

	Budget	Actual	Variance
Revenues	$ -	-	-
Expenditures:			
Community services -			
Other purchased services	-	5,000	(5,000)
Excess (deficiency) of revenues over expenditures	-	(5,000)	(5,000)
Other financing sources:			
Transfer in	-	5,000	5,000
Net change in fund balance	$ -	-	-
Fund Balance, beginning of year		4,430	
Fund Balance, end of year		$ 4,430	

CITY OF BETHEL, ALASKA

Community Service Patrol Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

Year Ended June 30, 2019

	Budget	Actual	Variance
Revenues:			
Intergovernmental -			
State of Alaska	$ 289,669	254,604	(35,065)
Expenditures:			
Public safety:			
Personnel	275,669	255,146	20,523
Supplies	3,000	4,728	(1,728)
Utilities and fuel	9,000	6,576	2,424
Equipment	2,000	699	1,301
Other purchased services	-	350	(350)
Total expenditures	289,669	267,499	22,170
Excess (deficiency) of revenues over expenditures	-	(12,895)	(12,895)
Other financing sources:			
Transfer in	-	12,895	12,895
Net change in fund balance	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

CITY OF BETHEL, ALASKA

Homeland Security Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

Year Ended June 30, 2019

	Budget	Actual	Variance
Revenues -			
Intergovernmental -			
Federal sources	$ -	49,500	49,500
Expenditures -			
Public safety - equipment	-	49,500	(49,500)
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

CITY OF BETHEL, ALASKA

911 Surcharges Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

Year Ended June 30, 2019

	Budget	Actual	Variance
Revenues -			
Local sources - charges for services	$ 144,000	147,071	3,071
Expenditures:			
Public safety:			
Personnel	97,632	55,655	41,977
Other purchased services	40,500	57,022	(16,522)
Rents and leases	4,800	4,800	-
Insurance	1,240	1,244	(4)
Total expenditures	144,172	118,721	25,451
Excess (deficiency) of revenues over expenditures	$ (172)	28,350	28,522
Fund balance, beginning of year		59,489	
Fund balance, end of year		$ 87,839	

CITY OF BETHEL, ALASKA

Volunteer Fire Assistance Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

Year Ended June 30, 2019

	Budget	Actual	Variance
Revenues -			
Intergovernmental -			
Federal sources	$ 7,470	7,470	-
Expenditures			
Public safety - minor equipment	7,470	7,481	(11)
Excess (deficiency) of revenues over expenditures	-	(11)	(11)
Other financing sources:			
Transfer in	-	11	11
Net change in fund balance	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

CITY OF BETHEL, ALASKA

APEI Safety Grant Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

Year Ended June 30, 2019

	Budget	Actual	Variance
Revenues -			
Local sources - miscellaneous	$ -	385	385
Expenditures			
Public works - supplies	-	385	(385)
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

CITY OF BETHEL, ALASKA

Endowment Permanent Fund

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual

9Year Ended June 30, 2019

		Budget	Actual	Variance
Revenues -				
Local sources - investment income	$	28,254	34,701	6,447
Expenditures		-	-	-
Excess of revenues over expenditures		28,254	34,701	(6,447)
Other financing uses -				
Transfers out		(19,778)	(19,432)	(346)
Net change in fund balance	$	8,476	15,269	(6,793)
Fund balance, beginning of year			1,880,328	
Fund balance, end of year			$ 1,895,597	

CITY OF BETHEL, ALASKA

Water and Sewer Utility Enterprise Fund

Schedule of Net Position

June 30, 2019

Assets and Deferred Outflows of Resources		
Current assets:		
Cash and cash equivalents	$	3,734,460
Accounts receivable (net of allowance)		598,447
Prepaid expense		225,000
Inventory		70,651
Total current assets		4,628,558
Capital assets:		
Construction in progress		9,645,026
Depreciable assets		42,997,604
Less accumulated depreciation		(27,382,867)
Net capital assets		25,259,763
Deferred outflows of resources -		
Pension and OPEB deferrals		773,405
Total assets and deferred outflows of resources	$	30,661,726
Liabilities, Deferred Inflows of Resources and Net Position		
Liabilities:		
Current liabilities:		
Accounts payable		128,025
Accrued payroll		67,226
Accrued leave		114,372
Security deposits		370,601
Current portion - loans payable		14,316
Total current liabilities		694,540
Long-term Liabilities:		
Advances from other funds		1,996,668
Loans payable		898,684
Net pension and OPEB liability		3,843,487
Total long-term liabilities		6,738,839
Total liabilities		7,433,379
Deferred inflows of resources -		
Pension and OPEB deferrals		256,869
Net position:		
Net investment in capital assets		25,259,763
Unrestricted		(2,288,285)
Total net position		22,971,478
Total liabilities, deferred inflows of resources and net position	$	30,661,726

CITY OF BETHEL, ALASKA

Water and Sewer Utility Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position

Year Ended June 30, 2019

Operating revenues:		
Charges for services	$	7,167,096
Other		4,360
Total operating revenues		7,171,456
Operating expenses:		
Personnel		2,943,207
Travel and training		21,633
Materials and supplies		250,653
Utilities and fuel		822,909
Minor equipment and tools		183,743
Depreciation		1,231,100
Other purchased services		108,462
Insurance		147,650
Repairs and maintenance		652,766
Other expenses		308,863
Bad debt expense		76,760
Indirect cost		691,819
Total operating expenses		7,439,565
Loss from operations		(268,109)
Nonoperating revenues -		
State PERS relief		66,834
Investment income		22,970
Loss before transfers and contributions		(178,305)
Transfers-		
Transfer out - RA Sewer Lagoon Jelly Special Revenue Fund		(913,000)
Capital contributions		5,905,417
Change in net position		4,814,112
Net position, beginning of year		18,157,366
Net position, end of year	$	22,971,478

CITY OF BETHEL, ALASKA

Water and Sewer Utility Enterprise Fund

Schedule of Cash Flows

Year Ended June 30, 2019

Cash flows from (for) operating activities:		
Receipts from customers	$	7,289,320
Payment to suppliers		(3,505,739)
Payment to employees		(3,203,360)
Net cash flows from operating activities		580,221
Cash flows from (for) noncapital financing activities:		
State sources - grants		66,834
Transfers out		(913,000)
Net cash flows (for) noncapital financing activities		(846,166)
Cash Flows from (for) Capital and Related Financing Activities:		
Proceeds from issuance of debt		913,000
Acquisition of capital assets		(439,656)
Net cash flows (for) capital and related financing activities		473,344
Cash Flows from Investing Activities:		
Interest and dividends received		22,970
Net increase in cash and cash equivalents		230,369
Cash and cash equivalents, beginning of year		3,504,091
Cash and cash equivalents, end of year	$	3,734,460
Reconciliation of loss from operations to net cash flows from operating activities:		
Loss from operations	$	(268,109)
Adjustments to reconcile loss from operations to net cash flows from operating activities:		
Depreciation		1,231,100
Pension and OPEB expense		(233,604)
(Increase) decrease in assets:		
Accounts receivable		105,791
Prepaid expense		(225,000)
Inventory		(5,101)
Increase (decrease) in liabilities:		
Accounts payable		(10,380)
Accrued payroll		(7,602)
Accrued leave		(18,947)
Deposits		12,073
Net cash flows from operating activities	$	580,221
Noncash items:		
Capital contribution from other fund	$	5,905,417

CITY OF BETHEL, ALASKA

Municipal Dock Enterprise Fund

Schedule of Net Position

June 30, 2019

Assets and Deferred Outflows of Resources		
Current assets:		
Cash and cash equivalents	$	4,537,674
Investments		247,870
Accounts receivable (net of allowance)		211,488
Inventory		1,366
Total current assets		4,998,398
Capital assets:		
Land		2,237,356
Construction in progress		42,200
Depreciable assets		33,987,998
Less accumulated depreciation		(11,569,600)
Net capital assets		24,697,954
Deferred outflows of resources -		
Pension and OPEB deferrals		81,750
Total assets and deferred outflows of resources	$	29,778,102
Liabilities, Deferred Inflows of Resources and Net Position		
Current liabilities:		
Accounts payable		93,028
Accrued payroll		12,532
Accrued leave		14,479
Total current liabilities		120,039
Long-term liabilities -		
Net pension and OPEB liability		407,986
Total liabilities		528,025
Deferred inflows of resources -		
Pension and OPEB deferrals		22,649
Net position:		
Net investment in capital assets		24,697,954
Unrestricted		4,529,474
Total net position		29,227,428
Total liabilities, deferred inflows of resources and net position	$	29,778,102

CITY OF BETHEL, ALASKA

Municipal Dock Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position

Year Ended June 30, 2019

Operating revenues:		
Charges for services	$	1,114,292
Other		5,921
Total operating revenues		1,120,213
Operating expenses:		
Personnel		363,285
Travel and training		532
Materials and supplies		6,289
Utilities and fuel		46,069
Minor equipment and tools		8,406
Depreciation		842,410
Other purchased services		10,303
Insurance		15,391
Repairs and maintenance		106,027
Other expenses		8,254
Indirect cost		91,975
Total operating expenses		1,498,941
Income from operations		(378,728)
Nonoperating revenues:		
State PERS relief		5,657
Investment income		11,262
Total nonoperating revenues		16,919
Change in net position		(361,809)
Net position, beginning of year		29,589,237
Net position, end of year	$	29,227,428

CITY OF BETHEL, ALASKA

Municipal Dock Enterprise Fund

Schedule of Cash Flows

Year Ended June 30, 2019

Cash flows from (for) operating activities:		
Receipts from customers	$	1,255,281
Payment to suppliers		(151,739)
Payment to employees		(381,719)
Net cash flows from operating activities		721,823
Cash flows (for) investing activities -		
Interest and dividends received		11,262
Sale of investments		933,261
Net cash flows from investing activities		944,523
Cash flows (for) noncapital financing activities:		
State sources - grants		5,657
Cash flows (for) capital and related financing activities:		
Acquisition of capital assets		(83,813)
Net increase in cash and cash equivalents		1,588,190
Cash and cash equivalents, beginning of year		2,949,484
Cash and cash equivalents, end of year	$	4,537,674
Reconciliation of income from (for) operations to net cash flows from operating activities:		
Loss from operations	$	(378,728)
Adjustments to reconcile income from operations to net cash flows from operating activities:		
Depreciation		842,410
Pension and OPEB expense		(19,772)
(Increase) decrease in assets:		
Accounts receivable		135,068
Inventory		61,835
Increase (decrease) in liabilities:		
Accounts payable		79,672
Accrued payroll		(1,232)
Accrued leave		2,570
Net cash flows from operating activities	$	721,823

CITY OF BETHEL, ALASKA

Rental Property Enterprise Fund

Schedule of Net Position

June 30, 2019

Assets		
Current assets:		
Cash and cash equivalents	$	1,634,236
Accounts receivable (net of allowance)		6,439
Inventory		7,128
Total current assets		1,647,803
Long-term assets -		
Restricted cash - bond reserve		222,460
Capital assets:		
Construction in progress		17,419
Land		43,000
Depreciable assets		9,876,329
Less accumulated depreciation		(5,716,771)
Net capital assets		4,219,977
Total long-term assets		4,442,437
Total assets	$	6,090,240
Liabilities and Net Position		
Liabilities		
Current liabilities:		
Accounts payable		12,498
Current portion - bonds payable		170,000
Accrued interest payable		7,204
Unearned revenue		595,211
Total current liabilities		784,913
Long-term Liabilities:		
Advances from other funds		928,960
Bonds payable, net of current portion		1,665,000
Unamortized bond premium		238,471
Total long-term liabilities		2,832,431
Total liabilities		3,617,344
Net position:		
Net investment in capital assets		2,146,506
Restricted - bond reserve		222,460
Unrestricted		103,930
Total net position		2,472,896
Total liabilities and net position	$	6,090,240

CITY OF BETHEL, ALASKA

Rental Property Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position

Year Ended June 30, 2019

Operating revenues:		
Charges for services	$	859,082
Operating expenses:		
Utilities and fuel		142,560
Depreciation		340,702
Other purchased services		5,247
Insurance		31,271
Repairs and maintenance		98,522
Indirect costs		112,078
Total operating expenses		730,380
Income from operations		128,702
Nonoperating revenues (expenses):		
Investment income		5,015
Interest expense		(59,391)
Refunding costs		(3,294)
Net nonoperating revenues (expenses)		(57,670)
Change in net position		71,032
Net position, beginning of year		2,401,864
Net position, end of year	$	2,472,896

CITY OF BETHEL, ALASKA

Rental Property Enterprise Fund

Schedule of Cash Flows

Year Ended June 30, 2019

Cash flows from (for) operating activities:		
Receipts from customers	$	1,399,954
Payment to suppliers		(399,637)
Net cash flows from operating activities		1,000,317
Cash flows (for) capital and related financing activities:		
Payments on long-term debt		(165,000)
Refunding costs		(3,294)
Interest paid on long-term debt		(89,750)
Net cash flows (for) capital and related financing activities		(258,044)
Investment income		5,015
Net increase in cash and cash equivalents		747,288
Cash and cash equivalents, beginning of year		1,109,408
Cash and cash equivalents, end of year	$	1,856,696
Reconciliation of income from operations to net cash flows from operating activities:		
Income from operations	$	128,702
Adjustments to reconcile income from operations to net cash flows from operating activities:		
Depreciation		340,702
(Increase) decrease in assets:		
Accounts receivable		(3,204)
Inventory		(514)
Increase (decrease) in liabilities:		
Accounts payable		(9,445)
Unearned revenue		544,076
Net cash flows from operating activities	$	1,000,317
Reconciliation of cash and cash equivalents to the Statement of Net Position:		
Cash and cash equivalents	$	1,634,236
Restricted cash - bond reserve		222,460
	$	1,856,696

CITY OF BETHEL, ALASKA

Solid Waste Enterprise Fund

Schedule of Net Position

June 30, 2019

Assets and Deferred Outflows of Resources		
Current assets:		
Cash and cash equivalents	$	4,580,615
Accounts receivable, net of allowance		120,515
Inventory		3,531
Total current assets		4,704,661
Capital assets:		
Land		18,252
Depreciable assets		1,256,457
Less accumulated depreciation		(785,913)
Net capital assets		488,796
Deferred outflows of resources -		
Pension and OPEB deferrals		99,744
Total assets and deferred outflows of resources	$	5,293,201
Liabilities, deferred inflows of resources and net position		
Liabilities:		
Current liabilities:		
Accounts payable		90,881
Accrued payroll		12,313
Accrued leave		33,079
Total current liabilities		136,273
Long-term liabilities:		
Landfill closure costs		2,577,029
Net pension and OPEB liability		506,241
Total long-term liabilities		3,083,270
Total liabilities		3,219,543
Deferred inflows of resources -		
Pension and OPEB deferrals		41,933
Net position		
Net investment in capital assets		488,796
Unrestricted		1,542,929
Total net position		2,031,725
Total liabilities, deferred inflows of resources and net position	$	5,293,201

CITY OF BETHEL, ALASKA

Solid Waste Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position

Year Ended June 30, 2019

Operating revenues:		
Charges for services	$	1,171,160
Operating expenses:		
Personnel		400,646
Travel and training		268
Materials and supplies		42,611
Utilities and fuel		37,638
Minor equipment and tools		35,430
Depreciation		73,694
Other purchased services		77,842
Insurance		7,885
Repairs and maintenance		132,825
Landfill closure costs		59,931
Other expenses		2,208
Indirect cost		113,464
Total operating expenses		984,442
Income from operations		186,718
Nonoperating revenues -		
State PERS relief		9,581
Change in net position		196,299
Net position, beginning of year		1,835,426
Net position, end of year	$	2,031,725

CITY OF BETHEL, ALASKA

Solid Waste Enterprise Fund

Schedule of Cash Flows

Year Ended June 30, 2019

Cash flows from (for) operating activities:		
Receipts from customers	$	1,167,222
Payment to suppliers		(366,992)
Payment to employees		(424,843)
Net cash flows from operating activities		375,387
Cash flows (for) capital related financing activities:		
Acquisition of capital assets		(70,192)
Net increase in cash and cash equivalents		305,195
Cash and cash equivalents, beginning of year		4,275,420
Cash and cash equivalents, end of year	$	4,580,615
Reconciliation of income from operations to net cash flows from operating activities:		
Income from operations		186,718
Adjustments to reconcile income from operations to net cash flows from operating activities:		
Depreciation		73,694
Pension and OPEB expense		(80,931)
(Increase) decrease in assets:		
Accounts receivable		(3,938)
Inventory		(255)
Increase (decrease) in liabilities:		
Accounts payable		83,434
Accrued payroll		2,380
Accrued leave		(2,671)
Landfill closure costs		59,931
Unfunded pension and OPEB liability		57,025
Net cash flows from operating activities	$	375,387

CITY OF BETHEL, ALASKA

Multi-Use Recreation Center Enterprise Fund

Schedule of Net Position

June 30, 2019

Assets		
Current assets:		
Cash and cash equivalents	$	3,927,459
Accounts receivable		28,985
Inventory		24,983
Total current assets		3,981,427
Capital assets:		
Depreciable assets		23,297,167
Less accumulated depreciation		(3,806,158)
Net capital assets		19,491,009
Total assets	$	23,472,436
Liabilities and Net Position		
Liabilities:		
Current liabilities:		
Accounts payable		129,523
Due to other funds		470,414
Total current liabilites		599,937
Net position:		
Net investment in capital assets		19,491,009
Unrestricted		3,381,490
Total net position		22,872,499
Total liabilities and net position	$	23,472,436

CITY OF BETHEL, ALASKA

Multi-Use Recreation Center Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position

Year Ended June 30, 2019

Operating Revenues:		
Charges for services:		
Pro-shop and concession revenue	$	109,767
Facility rental income		49,874
Permits, licenses and fees		457,478
Total operating revenues		617,119
Operating expenses:		
Repairs and maintenance		17
Other purchased services		899,455
Depreciation		815,218
Insurance		39,105
Utilities and fuel		329,398
Minor equipment and tools		845
Other expenses		13,879
Indirect costs		99,252
Total operating expenses		2,197,169
Loss from operations		(1,580,050)
Nonoperating revenues:		
Other grant		3,557
Investment income		83,932
Total nonoperating revenues		87,489
Loss before contributions and transfers		(1,492,561)
Transfers in - General fund		542,544
Change in net position		(950,017)
Net position, beginning of year		23,822,516
Net position, end of year	$	22,872,499

CITY OF BETHEL, ALASKA

Multi-Use Recreation Center Enterprise Fund

Schedule of Cash Flows

Year Ended June 30, 2019

Cash flows from (for) operating activities:		
Receipts from customers	$	588,134
Payment to suppliers		(1,360,902)
Net cash flows (for) operating activities		(772,768)
Cash flows from noncapital financing activities:		
Capital grants		3,557
Transfers in - General Fund		542,544
Increase (decrease) in due to central treasury		470,414
Net cash flows from noncapital financing activities		1,016,515
Cash flows from investing activities -		
Investment income received		83,932
Net change in cash and cash equivalents		327,679
Cash and cash equivalents, beginning of year		3,599,780
Cash and cash equivalents, end of year	$	3,927,459
Reconciliation of loss from (for) operations to net cash flows for operating activities:		
Loss from operations	$	(1,580,050)
Adjustments to reconcile loss from operations to net cash flows from (for) operating activities:		
Depreciation		815,218
(Increase) decrease in assets:		
Accounts receivable		(28,985)
Inventory		(1,804)
Increase (decrease) in liabilities:		
Accounts payable		22,853
Net cash flows (for) operating activities	$	(772,768)

CITY OF BETHEL, ALASKA

Public Transit Enterprise Fund

Schedule of Net Position

June 30, 2019

Assets and Deferred Outflows of Resources		
Current assets:		
Inventory	$	4,997
Capital assets:		
Depreciable assets		365,215
Less accumulated depreciation		(293,304)
Net capital assets		71,911
Deferred outflows of resources -		
Pension and OPEB deferrals		40,044
Total assets and deferred outflows of resources	$	116,952
Liabilities, Deferred Inflows of Resources and Net Position		
Current liabilities:		
Accounts payable		3,498
Accrued payroll		5,658
Accrued leave		18,524
Due to other funds		282,221
Total current liabilities		309,901
Long-term-		
Net pension and OPEB liability		246,331
Total liabilities		556,232
Deferred inflows of resources -		
Pension and OPEB deferrals		38,733
Total liabilities and deferred inflows of resources		594,965
Net position:		
Net investment in capital assets		71,911
Unrestricted		(549,924)
Total net position		(478,013)
Total liabilities, deferred inflows of resources and net position	$	116,952

CITY OF BETHEL, ALASKA

Public Transit Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position

Year Ended June 30, 2019

Operating revenues -		
Charges for services	$	42,544
Other		50
Total Operating Revenues		42,594
Operating expenses:		
Personnel		214,475
Materials and supplies		1,956
Utilities and fuel		36,062
Depreciation and amortization		23,734
Other purchased services		154
Insurance		8,900
Repairs and maintenance		19,386
Indirect costs		59,616
Total operating expenses		364,283
Loss from operations		(321,689)
Nonoperating revenues:		
Federal sources		242,356
State PERS relief		4,071
Total nonoperating revenues		246,427
Change in net position		(75,262)
Net position, beginning of year		(402,751)
Net position, end of year	$	(478,013)

CITY OF BETHEL, ALASKA

Public Transit Enterprise Fund

Schedule of Cash Flows

Year Ended June 30, 2019

Cash flows from (for) operating activities:		
Receipts from customers	$	42,594
Payment to suppliers		(126,602)
Payment to employees		(231,722)
Net cash flows (for) operating activities		(315,730)
Cash flows from (for) noncapital financing activities:		
Operating grants received		242,356
Increase (decrease) in due to central treasury		73,374
Net cash flows from noncapital financing activities		315,730
Net increase in cash and cash equivalents		-
Cash and cash equivalents, beginning of year		-
Cash and cash equivalents, end of year	$	-
Reconciliation of loss from (for) operations to net cash flows (for) operating activities:		
Loss from operations	$	(321,689)
Adjustments to reconcile loss from operations to net cash flows (for) operating activities:		
Depreciation		23,734
Pension and OPEB expense		(34,386)
(Increase) decrease in assets:		
Inventory		(362)
Increase (decrease) in liabilities:		
Accounts payable		(166)
Accrued payroll		(859)
Accrued leave		(6,230)
Unfunded pension liability		24,228
Net cash flows (for) operating activities	$	(315,730)

CITY OF BETHEL, ALASKA

Internal Service Funds

Combining Schedule of Net Position

June 30, 2019

	Employee Health Insurance	Vehicle and Equipment	Total Internal Service Funds
Assets			
Current assets -			
Inventory	-	270,007	270,007
Total current assets	-	270,007	270,007
Capital assets:			
Depreciable assets	-	86,902	86,902
Less accumulated depreciation	-	(86,478)	(86,478)
Net capital assets	-	424	424
Total assets	$ -	270,431	270,431
Liabilities and net position:			
Current liabilities:			
Accounts and claims payable	-	5,709	5,709
Accrued payroll	-	8,690	8,690
Accrued leave	-	10,150	10,150
Due to other funds	795,416	280,801	1,076,217
Total current liabilities	795,416	305,350	1,100,766
Net position - unrestricted	(795,416)	(34,919)	(830,335)
Total liabilities and net position	$ -	270,431	270,431

CITY OF BETHEL, ALASKA

Internal Service Funds

Combining Schedule of Revenues, Expenses and Changes in Net Position

Year Ended June 30, 2019

	Employee Health Insurance	Vehicle and Equipment	Total Internal Service Funds
Operating revenues -			
Interfund charges for services	$ 186,686	635,646	822,332
Operating expenses:			
Personnel	-	484,559	484,559
Claims (recovery)	(20,446)	-	(20,446)
Travel and training	-	6,096	6,096
Materials and supplies	-	7,821	7,821
Utilities and fuel	-	56,443	56,443
Minor equipment and tools	-	22,708	22,708
Depreciation	-	1,803	1,803
Other purchased services	-	8,738	8,738
Insurance	74,462	22,038	96,500
Indirect costs	-	114,175	114,175
Total operating expenses	54,016	724,381	778,397
Income (loss) from operations	132,670	(88,735)	43,935
Net position, beginning of year	(928,086)	53,816	(874,270)
Net position, end of year	$ (795,416)	(34,919)	(830,335)

CITY OF BETHEL, ALASKA

Internal Service Funds

Combining Schedule of Cash Flows

Year Ended June 30, 2019

	Employee Health Insurance	Vehicle and Equipment	Total Internal Service Funds
Cash flows from (for) operating activities:			
Receipts from interfund services provided	$ 186,686	635,646	822,332
Payment to suppliers	(431,078)	(261,986)	(693,064)
Payment to employees	-	(490,751)	(490,751)
Net cash flows from (for) operating activities	(244,392)	(117,091)	(361,483)
Cash flows from noncapital financing activities -			
Increase in due to other funds	244,392	117,091	361,483
Net increase in cash and cash equivalents	-	-	-
Cash and cash equivalents, beginning of year	-	-	-
Cash and cash equivalents, end of year	$ -	-	-
Reconciliation of loss from operations to net cash flows (for) operating activities:			
Income (loss) from operations	132,670	(88,735)	43,935
Adjustments to reconcile loss from operations to net cash flows (for) operating activities:			
Depreciation	-	1,803	1,803
(Increase) decrease in assets:			
Inventory	-	(13,311)	(13,311)
Increase (decrease) in liabilities:			
Accounts and claims payable	(377,062)	(10,656)	(387,718)
Accrued payroll	-	(1,677)	(1,677)
Accrued leave	-	(4,515)	(4,515)
Net cash flows (for) operating activities	$ (244,392)	(117,091)	(361,483)

CITY OF BETHEL, ALASKA

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

Federal Grant Title	Grant/Passthrough Number	Catalog of Federal Domestic Assistance	Total Grant Award	Federal Share of Expenditures
U.S. Department of Agriculture				
Passed through the State of Alaska Department of Natural Resources -				
Volunteer Firefighter Assistance VFA 2019	None	10.664	$ 7,470	7,470
Direct				
Water and Waste System Grant	None	10.760	1,669,358	1,269,906
Water and Waste System Loan	None	10.760	913,000	913,000
Total CFDA # 10.760			2,582,358	2,182,906
Total Department of Agriculture			2,589,828	2,190,376
U.S. Department of the Interior				
Passed through the State of Alaska Department of Commerce, Community, and Economic Development -				
Payment in Lieu of Taxes	None	15.226	893,144	893,144
U.S. Department of Transportation				
Passed through the State of Alaska Department of Transportation and Public Facilities -				
Formula Grants for Other Than Urbanized Areas -				
Rural Public Transit	AK-2016-008	20.509	-	242,356
Environmental Protection Agency				
Passed through the State of Alaska Department of Environmental Conservation -				
Village Safe Water Program	16EP29	66.202	1,673,138	137,901
Village Safe Water Program	17EP77	66.202	225,028	218,168
Village Safe Water Program	18EQ57	66.202	375,000	40,125
Total CFDA # 66.202			2,273,166	396,194
Village Safe Water Program	18AQ36	66.458	675,000	84,891
Total Department of Environmental Conservation			2,948,166	481,085
U.S. Department of Homeland Security				
Passed through the State of Alaska Department of Military and Veterans Affairs -				
State Homeland Security	EMW-2017-SS-00048-S01	97.067	111,055	49,500
Total Expenditures of Federal Awards			$ 6,542,193	3,856,461
Reconciliation to Statement of Revenues, Expenditures and changes in Fund Balances - Governmental Funds				
Less:				
Federal sources per Exhibit C-2				(242,356)
Water and Waste System Loan				(913,000)
Total sources per Exhibit B-3				$ 2,701,105

CITY OF BETHEL

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the City of Bethel under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of the City of Bethel, it is not intended to and does not present the basic financial statements of the City of Bethel.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts, if any, shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The City of Bethel has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform guidance.

Note 3. Passed Through Awards

No amounts were passed through to subrecipients.

Note 4. Federal Loan Balances

The federal portion of the outstanding balances for the USDA Water and Sewer System Loan is $913,000.

CITY OF BETHEL, ALASKA

Schedule of State Financial Assistance

Year Ended June 30, 2019

State Grant Title	Grant Number	Total Grant Award	State Share of Expenditures
Department of Commerce, Community and Economic Development			
* Community Revenue Sharing	None	193,287	193,287
* Sewer and Water Project Institutional Corridor	14-DC-042	7,000,000	3,435,515
LED Streetlights	12-DC-334	328,800	674
Sewage Lagoon	15-DC-038	700,000	122,740
Total Department of Commerce, Community and Economic Development		8,222,087	3,752,216
Department of Administration			
Motor Vehicle Registration Tax	None	42,910	42,910
* PERS on Behalf	None	424,031	424,031
Total Department of Administration		466,941	466,941
Department of Health and Social Services			
* Community Service Patrol	602-203-19002	323,081	254,604
Department of Environmental Conservation			
Village Safe Water Program	16EP29	557,713	45,967
Village Safe Water Program	17EP77	75,009	72,722
Village Safe Water Program	18AQ36	225,000	28,297
Village Safe Water Program	18EQ57	125,000	13,375
Total Department of Environmental Conservation		982,722	160,361
Department of Natural Resources			
Pinky's Park Improvements	LWCF #02-00411	125,000	65,014
Total State Financial Assistance			$ 4,699,136
Reconciliation to Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds			
State Financial Assistance per Schedule			$ 4,699,136
Adjustments:			
State financial assistance recorded in proprietary funds			(86,143)
PERS on-behalf adjustment for full accrual pension expense under GASB 68			(75,824)
Total State of Alaska revenues per exhibit B-3			$ 4,537,169

CITY OF BETHEL

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2019

Note 1. Basis of Presentation

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of the City of Bethel under programs of the State of Alaska for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of the City of Bethel, it is not intended to and does not present the basic financial statements of the City of Bethel.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the City of Bethel's basic financial statements.

Note 3. Subrecipients

No state funds were passed through to Subrecipients.

Note 4. Major Programs

* denotes a major program for compliance audit purposes.

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Members of the Council
City of Bethel, Alaska
Bethel, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Bethel, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City of Bethel's basic financial statements and have issued our report thereon dated March 17, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Bethel's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Bethel's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Bethel's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying federal schedule of findings and questioned costs that we consider to be material weaknesses as items 2019-001, and 2019-002.

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Offices in Juneau and Soldotna A Professional Corporation

Members of the Council
City of Bethel, Alaska

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Bethel's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Bethel's Response to Findings

City of Bethel's response to the findings identified in our audit is described in the accompanying federal schedule of findings and questioned costs and corrective action plan. City of Bethel's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Altman, Rogers & Co.

Anchorage, Alaska
March 17, 2020

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance as Required by the *Uniform Guidance*

Independent Auditor's Report

Members of the Council
City of Bethel, Alaska
Bethel, Alaska

Report on Compliance for Each Major Federal Program

We have audited City of Bethel, Alaska's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of City of Bethel, Alaska's major federal programs for the year ended June 30, 2019. City of Bethel, Alaska's major federal program is identified in the summary of auditor's results section of the accompanying Federal Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Bethel, Alaska's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal programs. However, our audit does not provide a legal determination of the City of Bethel, Alaska's compliance.

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Offices in Juneau and Soldotna A Professional Corporation

Members of the Council
City of Bethel, Alaska

Opinion on Each major Federal Program

In our opinion, the City of Bethel complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the City of Bethel, Alaska is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Bethel, Alaska's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Bethel, Alaska's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Altman, Rogers & Co.

Anchorage, Alaska
March 17, 2020

CITY OF BETHEL, ALASKA

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements were prepared in accordance with GAAP: *Unmodified*

Is a going concern emphasis-of-matter paragraph Included in the audit report? _____ Yes _x_ No

Internal control over financial reporting:
Material weakness(es) identified? _x_ Yes ___ No
Significant deficiency(ies) identified? _____ Yes _x_ None reported

Noncompliance material to financial statements noted? _____ Yes _x_ No

Federal Awards

Internal Control over major programs:
Material weakness(es) identified (2 CFR 200.516 (a)(1))? ____ Yes _x_ No
Significant deficiency(ies) identified (2 CFR 200.516 (a)(1))? ____ Yes _x_ None reported

Any material noncompliance with provisions of laws, regulations, contracts, or grant agreements related to a major program (2 CFR 200.516 (a)(2))? ____ Yes _x_ No

Type of auditor's report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200, Section .516(a) (3) or (4)? ____ Yes _x_ No

Identification of major program:

CFDA Number	Name of Federal Program
15.226	Payment in Lieu of Taxes
10.760	Water and Waste System

Dollar threshold used to distinguish between Type A and Type B programs: $ 750,000

Auditee qualified as low-risk auditee? _____ Yes _x_ No

Section II – Financial Statement Findings

Finding 2019-001 **Internal Controls Over Harbor Billing**
Material Weakness

Criteria: The City should follow its policies and procedures for all Harbor billing transactions to ensure they are recorded correctly and for the correct amount.

Condition and context: During internal control testwork over Harbor Billing we found five errors of the City failing to follow policies and procedures, and miscalculation of valuation for charges, and lack of support for transactions. We attempted to test 40 transactions out of the Harbor billing, but abandoned testwork after finding three errors within the first few transactions reviewed. The errors related to incorrect rate charges for services rendered and clerical calculation errors of total charges and in some instances, lacking any form of support for the transaction.

Cause: Policies and procedures were not followed for updated 2019 billing rates, lack of adequate review resulted in miscalculation of charges, as well as lacking adequate supporting documentation.

Effect: Could result in misstatements to the Harbor revenue.

Repeat Finding: This finding is repeated from finding 2018-001.

Recommendation: Greater oversight and review of the Harbor billing process.

Management Response: Management agrees with this finding, see corrective action plan.

Finding 2019-002 **Internal Control over P-cards**
Material Weakness

Criteria: The City should maintain adequate supporting documentation for all transactions.

Condition and context: There is a lack of internal controls over the P-cards at the City. There was no list of open P-cards maintained and documentation of reconciliation or review of the charges could not be provided. We haphazardly selected 5 of the master P-card statements to test and sampled transactions for that statement. None of the transactions tested had documented approval. Also, less than half of the 21 transactions tested across the 5 statements had supporting receipts. Due to the failure to meet our audit objectives, we were unable to rely on controls over P-card transactions.

Cause: Insufficient document retention and review over P-card transactions.

Effect: Could result in unapproved charges and miscoding of expenditures.

Repeat Finding: This finding is repeated from finding 2018-002.

Recommendation: The City should review all P-card transactions and statements and document approval over those transactions.

Management Response: Management agrees with the finding, see corrective action plan.

Section III – Federal Award Findings and Questioned Costs

The City of Bethel did not have any findings related to the federal awards

Report on Compliance for Each Major State Program and Report on Internal Control over Compliance Required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*

Independent Auditor's Report

Members of the Council
City of Bethel, Alaska
Bethel, Alaska

Report on Compliance for Each Major State Program

We have audited the City of Bethel, Alaska's compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of the City of Bethel, Alaska' s major state programs for the year ended June 30, 2019. The City of Bethel, Alaska's major state programs are identified in the accompanying Schedule of State Financial Assistance.

Management's Responsibility

Management is responsible for compliance with the state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of City of Bethel, Alaska's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the City of Bethel, Alaska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However our audit does not provide a legal determination of the City of Bethel, Alaska's compliance.

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Members of the Council
City of Bethel, Alaska

Opinion on Each Major State Program

In our opinion, the City of Bethel complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of the City of Bethel, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Bethel's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Bethel's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identity any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Accordingly, this report is not suitable for any other purpose.

Altman, Rogers & Co.

Anchorage, Alaska
March 17, 2020

City of Bethel, Alaska

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	*Unmodified*			
Internal control over financial reporting:				
Material weakness(es) identified?	X	Yes		No
Significant deficiency(ies) identified?		Yes	X	None reported
Is a material noncompliance disclosed?		Yes	X	No

State Financial Assistance

Internal control over major programs:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified?		Yes	X	None reported
Type of auditor's report issued on compliance for major programs:	*Unmodified*			
Dollar threshold used to distinguish a state major program:	$ 150,000			

Section II – Financial Statement Findings

See Federal Schedule of Findings and Questioned Costs

Section III – State Award Findings and Questioned Costs

The City of Bethel did not have any findings related to state awards.

City of Bethel
City Manager's Office
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Bethel AK 99559
(907) 543-1373 / (907) 543-1394 (fax)
www.cityofbethel.org

Summary of Prior Audit Findings

June 30, 2019

Section III – Summary of Prior Audit Findings

Financial Statement Findings

Finding 2018-001 ***Internal Controls Over Harbor Billing***
Material Weakness

Condition: During internal control testwork over Harbor Billing we found three errors of the City failing to follow policies and procedures, and miscalculation of valuation for charges, and lack of support for transactions. This is a repeat finding of 2017-002.

Status: This finding was repeated as finding 2019-001.

Finding 2018-002 ***Internal Control over P-cards***
Material Weakness

Condition: There is a lack of internal controls over the P-cards at the City. There was no list of open P-cards maintained and documentation of reconciliation or review of the charges could not be provided. This is a repeat of finding 2017-004.

Status: This finding was repeated as finding 2019-002.

Finding 2018-003 ***Internal Control over Material Journal Entries***
Material Weakness

Condition: Internal controls over Material Journal entries failed due to a lack of approval process and support over journal entries. There were three correcting material journal entries throughout the year that were made without support, review, or approval.

Status: This finding was resolved

Federal Award Findings

Finding 2018-004 **Material Weakness/** **Material Noncompliance**	**Internal Control Over Reporting – U.S. Department of Interior and U.S. Bureau of Indian Affairs – CFDA #15.226 Passed through the State of Alaska Department of Commerce, Community and Economic Development – Payment in Lieu of Taxes – Award Year 2017 and U.S. Environmental Protection Agency – CFDA #66.202 Passed through the State of Alaska Department of Environmental Conservation – Village Safe Water Program – Grant numbers 14EP70, 15EQ92, 16EP29 and 18EQ57**
Condition:	The Organization did not adhere to the OMB Uniform Guidance requirement of submitting the reporting package within the earlier of 30 days after receipt of the audit report, or nine months after the end of the audit period. The organization did not retain an audit firm with sufficient time to complete the audit before the reporting deadline. This finding is repeated from Finding 2017-007.
Status:	This finding was resolved

State Award Findings

Finding 2018-005 **Material Weakness/** **Material Non Compliance**	**Internal Control over Reporting – All Major State Programs**
Condition:	The Organization did not adhere to the State of Alaska Audit Guide requirement of submitting the reporting package within the earlier of 30 days after receipt of the audit report, or nine months after the end of the audit period.
Status:	This finding was resolved

City of Bethel

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Corrective Action Plan

June 30, 2019

Financial Statement Findings

Finding 2019-001	**Internal Controls Over Harbor Billing**
Name of Contact Person:	Christine Blake
Corrective Action Plan:	The City will implement improved processes and internal controls prior to the end of fiscal year 2020, with the intent of resolving this finding prior to the next audit.
Proposed Completion Date:	March 31, 2020.
Finding 2019-002	**Internal Controls Over P-cards**
Name of Contact Person:	Christine Blake
Corrective Action Plan:	The City will implement improved processes and internal controls prior to the end of fiscal year 2020, with the intent of resolving this finding prior to the next audit.
Proposed Completion Date:	March 31, 2020.

Introduced by: Planning Commission
Date: April 28, 2020
Public Hearing: May 12, 2020
Action:
Vote:

CITY OF BETHEL, ALASKA

Ordinance #20-10

AN ORDINANCE BY THE BETHEL CITY COUNCIL AMENDING THE OFFICIAL LAND USE MAP OF BETHEL BY ADOPTING BOTH RESIDENTIAL AND NEIGHBORHOOD COMMERCIAL ZONING DESIGNATIONS TO THE BLUE SKY ESTATES SUBDIVISION LOCATED ON THE NORTH AND SOUTH SIDE OF BIA ROAD, SECTIONS 11 AND 12 OF TRACT 41, TOWNSHIP 8 NORTH, RANGE 72 WEST, SEWARD MERIDIAN, BETHEL ALASKA, TO INCLUDE:

RESIDENTIAL (North side of BIA Road)
BLOCK 1 LOTS 1 TO 33
BLOCK 2 LOTS 1 TO 11
BLOCK 3 LOT 1
BLOCK 4 LOTS 1 TO 16
BLOCK 5 LOTS 1 TO 8
BLOCK 6 LOTS 1 TO 7

NEIGHBORHOOD COMMERCIAL (South side of BIA Road)
BLOCK 7 LOTS 1 TO 3

WHEREAS, A condition of the May 11, 2017 Preliminary Plat approval by the Planning Commission is to have the Planning Commission recommend to the City Council a zoning designation to the Blue Sky Estates Subdivision before Final Plat Approval. The Blue Sky Estates Subdivision is currently an un-zoned subdivision located inside the City of Bethel boundaries, and

WHEREAS, Bethel Municipal Code (BMC) Section 18.04.050A (Zoning Jurisdiction) states the territorial jurisdiction under this title shall include all lands located within the corporate limits of the city. The provisions of this title shall apply equally to private and public property except to the extent prohibited by law;

WHEREAS, BMC Section 18.04030B (Zoning Application) states that no structure or land shall be used or occupied and no structure or part thereof shall be erected, moved, or altered except in conformity with the provisions of this Title;

Introduced by: Planning Commission
Date: April 28, 2020
Public Hearing: May 12, 2020
Action:
Vote:

WHEREAS, the Bethel City Planning staff performed a windshield a survey of the abutting Larson Subdivision neighborhoods and counted 52 single family residences (74%), six duplexes (8%), two properties with a residential garage only (2%), and 11 vacant lots (16%), and determined the subdivision to be predominantly residential;

WHEREAS, BMC Section 18.32.010 states the intent of the residential district is to provide protection to residential areas from encroachment from nonresidential activities;

WHEREAS the intent of the Neighborhood Commercial District is to establish and maintain places for limited retail sales and services that are accessible and convenient to nearby residents. The NC district is applied to areas serving only a limited, local market and is intended to permit only those uses which do not create adverse impacts that are incompatible with nearby residences;

WHEREAS, the Planning Commission held a public hearing on Thursday, March 12, 2020 for the purpose of bringing the Subdivision into compliance with BMC Sections 18,04.050(A) and 18.04.50(B), and determined:

1. Applying a Residential Zone designation to the subdivision would be consistent with existing residential development on the north side of BIA Road, and

2. Applying a Neighborhood Commercial Zone designation to three lots on the south side of BIA Road will <u>not</u> be detrimental to Blue Sky Estates residences and nearby Larson Subdivision residences to the north because of the BIA Road acting as a buffer. A 3.77 acre lot designated as open space will buffer the three NC lots from the Tanqik Subdivision, to the east.

3. Applying a Residential Zoning designation to 96% of Blue Sky Estates Subdivision lots is consistent with the City of Bethel Comprehensive Plan 2035, in which the Future Land Use Map designates the Blue Sky Estates Subdivision as being in the Residential Zone. Action 1b under Land Use Compatibility designates the Blue Sky Estates Subdivision area to be a "low density residential area" and should be generally limited to residential uses.

Introduced by: Planning Commission
Date: April 28, 2020
Public Hearing: May 12, 2020
Action:
Vote:

WHEREAS, the Planning Commission recommends to the City Council to approve a zoning map amendment to the Official Land Use Map of Bethel that will apply Residential and Neighborhood Commercial zoning designations to the Blue Sky Estates Subdivision located on the north and south sides of BIA Road, Sections 11 and 12 of Tract 41, Township 8 North, Range 72 West, Seward Meridian**,** Bethel Alaska, to include:

RESIDENTIAL (North side of BIA Road)

BLOCK 1	LOTS 1 TO 33
BLOCK 2	LOTS 1 TO 11
BLOCK 3	LOT 1
BLOCK 4	LOTS 1 TO 16
BLOCK 5	LOTS 1 TO 8
BLOCK 6	LOTS 1 TO 7

NEIGHBORHOOD COMMERCIAL (South side of BIA Road)

BLOCK 7	LOTS 1 TO 3

THEREFORE BE IT ORDAINED by the City Council of Bethel, Alaska, that:

The Official Land Use Map of Bethel shall be amended to show a Residential Zone designation for the 75 Blue Sky Estates Subdivision properties located on the north side of BIA Road to include:

RESIDENTIAL

BLOCK 1	LOTS 1 TO 33
BLOCK 2	LOTS 1 TO 11
BLOCK 3	LOT 1
BLOCK 4	LOTS 1 TO 16
BLOCK 5	LOTS 1 TO 8
BLOCK 6	LOTS 1 TO 7, and

The Official Land Use Map of Bethel shall be amended to show a Neighborhood Commercial Zone designation for the three (3) Blue Sky Estates Subdivision properties located on the south side of BIA Road to include:

NEIGHBORHOOD COMMERCIAL

BLOCK 7	LOTS 1 TO 3,

Introduced by: Planning Commission
Date: April 28, 2020
Public Hearing: May 12, 2020
Action:
Vote:

Sections 11 and 12 of Tract 41, Township 8 North, Range 72 West, Seward Meridian**,** Bethel Alaska.

SECTION 1. Classification. This ordinance is of a permanent nature and shall be shown on the Official Land Use Map of Bethel as Residential and Neighborhood Commercial.

SECTION 2. Effective Date. This ordinance shall become effective immediately upon passage by the City Council.

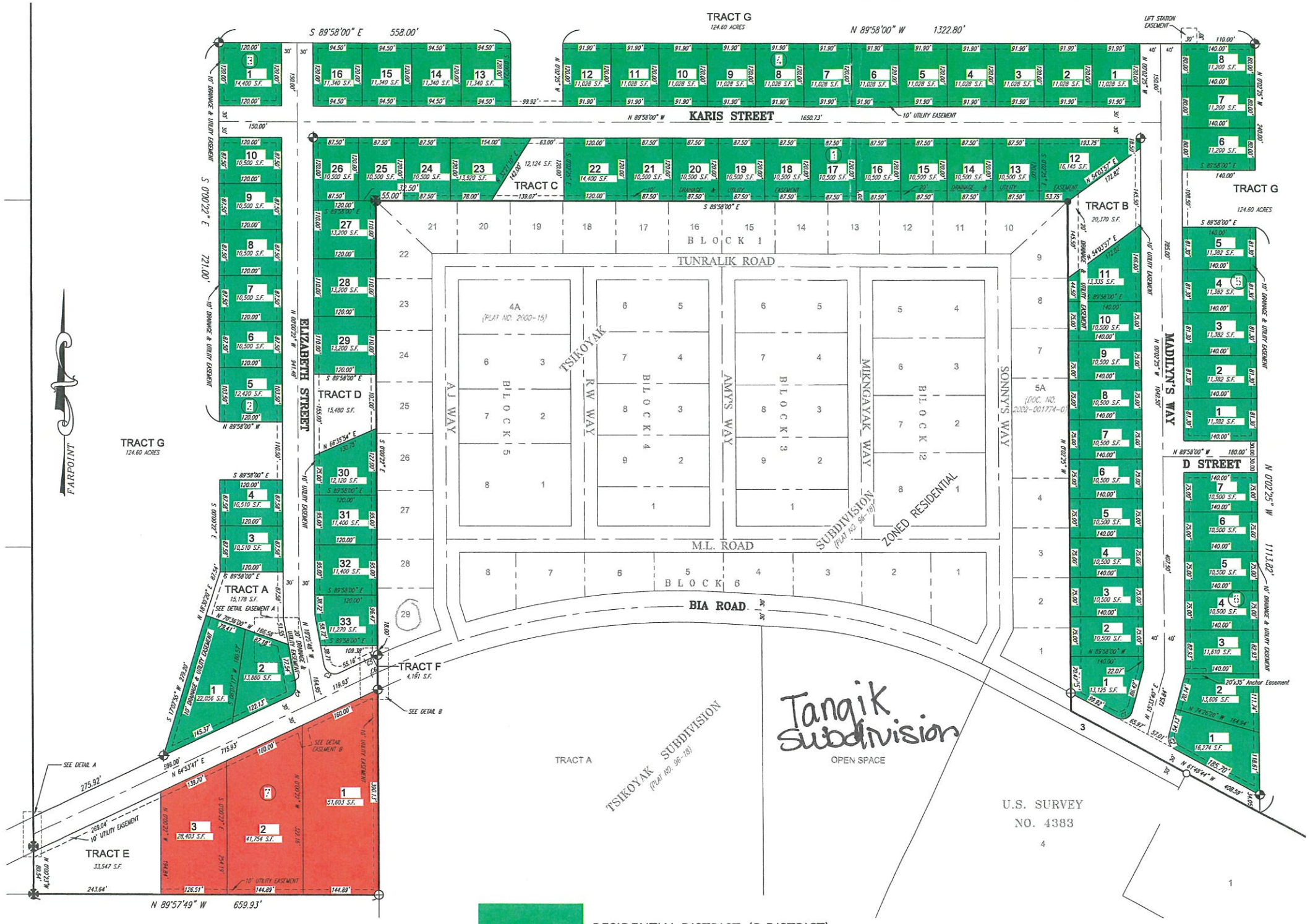
ENACTED THIS 12th DAY OF MAY 2020, BY A VOTE OF __IN FAVOR AND ___ OPPOSED

_____
Perry Barr, Mayor

ATTEST:

_____
Lori Strickler, City Clerk

MAP DRAWING #1



(PROPOSED) ZONING MAP for BLUE SKY ESTATES

Bethel Recording District

A Plat of

BLUE SKY ESTATES

CREATING
Tracts A, B, C, D, E, F, & G
Block 1: Lots 1-33
Block 2: Lots 1-10
Block 3: Lot 1
Block 4: Lots 1-16
Block 5: Lots 1-8
Block 6: Lots 1-7
Block 7: Lots 1-3

A Subdivision of:
TRACT 41

Situated within:
SECTION 11 & 12, TOWNSHIP 8 NORTH, RANGE 72 WEST, SEWARD MERIDIAN, ALASKA
CONTAINING 157.51 ACRES

Farpoint Land Services, LLC
SURVEYING, MAPPING, LAND PLANNING, GIS
1131 E. 76th Ave., Suite 101 Anchorage, Alaska 99518
FarpointAK.com (907) 522-7770 survey@farpointak.com

Drawn: JLA	Field Survey Completed: 6/17/2015	Date:08/28/2019	PN: 13201
Checked: MJH	Scale: 1"= 100'	Field Book/Page: 644/1	Sheet: 2 of 2

CITY OF BETHEL OFFICIAL LAND USE MAP

Legend

- Open Space
- PublicLands and Institutions
- Residential
- Industrial
- General Use
- Preservation

0 0.25 0.5 Miles

Adopted July 10, 1990

User: lmeyer WHPacific Inc. Date: 7/10/2017 Coordinate System: NAD 1983 StatePlane Alaska 7 FIPS 5007 Feet Datum: North American 1983 Units: Foot US

Introduced by: City Manager Corazza
Introduction Date: April 28, 2020
Public Hearing Date: May 12, 2020
Action:
Vote:

CITY OF BETHEL, ALASKA

Ordinance 19-11 (p)

AN ORDINANCE AMENDING THE CITY OF BETHEL FISCAL YEAR 2020 BUDGET

THEREFORE BE IT ORDAINED by the City Council of Bethel, Alaska, as follows:

SECTION 1. Classification. This is a non-codified Ordinance and shall not become part of the Bethel Municipal Code.

SECTION 2. Fiscal Year Budget Amendments. The following estimated revenues and expenditures are hereby appropriated for the corporate purposes and objects of the City of Bethel for Fiscal Year 2020.

WHEREAS, the City of Bethel, Public Works Department, Division of Streets and Roads dispersed gravel onto the roads in Bethel throughout this fiscal year 2020 for maintenance and repair;

WHEREAS, the current gravel pile in front of Public Works is dissipating;

WHEREAS, Streets and Roads Department is requesting $250,000 to purchase gravel, the only tangible solution to repairing various roads around town, at this time;

WHEREAS, this purchased gravel plans to be utilized for repairing various roads around Bethel. For example, Akakeek Street, Ptarmigan Street, roads in Kasayuli Subdivision, City Subdivision and Blueberry Subdivision require attention;

F-1

Line Item	Description	Approved Appropriations	Proposed Amendment	Proposed Total Appropriations
10-66-771	Gravel-Road Maintenance	$1,040.80	$250,000	$251,040.80
10-10100	Cash		($250,000)	

SECTION 3. Effective Date. This Ordinance shall become effective upon the passage by the Bethel City Council.

ENACTED THIS 12TH DAY OF MAY 2020 BY A VOTE OF _ IN FAVOR AND _ OPPOSED.

Introduced by: City Manager Corazza
Introduction Date: April 28, 2020
Public Hearing Date: May 12, 2020
Action:
Vote:

_____
Perry Barr, Mayor

ATTEST:

_____
Lori Strickler, City Clerk

City of Bethel Action Memorandum

Action memorandum No.	20-12		
Date action introduced:	April 28, 2020	Introduced by:	Mayor Barr
Date action taken:		Approved	Denied
Confirmed by:			

Appointment of Committee/Commission/Board members.

Rose Henderson- Parks, Recreation, Aquatic Health and Safety Center Committee.

Peter A. Williams- Port Commission.

Amount of fiscal impact:		**Account information:**
x	No fiscal impact	

Action Memorandum 20-12 is sponsored by Mayor Barr at the request of the City Clerk.

Rose Henderson has requested appointment to the Parks, Recreation, Aquatic Health and Safety Center Committee. If appointed, the term would be three years as a Regular member with a term expiration of December 31, 2022.

Peter A. Williams has requested appointment to the Port Commission. If appointed, the term would be three years as a Regular member with a term expiration of December 31, 2022.

City of Bethel Information Memorandum

Information Memo No.	20-05		
Date introduced:	April 28, 2020	Introduced by:	Vincenzo Corazza, City
Amended actions:			
Confirmed by:			

Title: Presentation of the City's Water & Sewer Services Expenditures Compared to Budget from July 1, 2019 to March 31, 2020 – Utilities Maintenance – Water & Wastewater Activity Report.

Attachment(s): (1) City of Bethel Water & Sewer Services Expenditures Compared to Budget from July 1, 2019 to March 31, 2020 and (2) March 2020 – Utilities Maintenance – Water & Wastewater Activity Report.

Department/Individual:	**Initials:**	**Remarks:**
Administration, Vincenzo Corazza	VC	
Finance, Christine Blake	CB	

Amount of fiscal impact:		**Account information:**
None	No fiscal impact at this time.	
	Funds in City Budget.	
	Funds not in City Budget.	

Summary Statement

The attached financial report for FY 2020 contains months of data from July 1, 2019 to March 31, 2020. The information contained therein and the contents of the Water & Wastewater Activity Report are distributed to Bethel City Council members for their review. This Information Memorandum documents the dissemination of this report to Bethel City Council members, as required by the Alaska Department of Commerce, Community and Economic Development, Division of Community and Regional Affairs, in their administration of the Best Practices protocol.

The process of preparing and submitting a monthly financial report and a water and wastewater activity report to City Council helps the City earn points on the Water and Sewer Utility Best Practices Operation and Maintenance Reports. The City must have a score of 60 or greater out of 100 points in order to be approved for funding from the Environmental Protection Agency (EPA) and the Alaska Department of Environmental Conservation (DEC). In other capital grants administered by DEC's Village Safe Water Program, the City's Best Practices score is an application scoring criterion.

City of Bethel - Public Works Department

Utilities Maintenance Activity Report

FY20 - March 2020

Public Works Director - William Arnold

City Sub Water Treatment Plant

	Water				Chemical Usage		
	Plant Production (Gallons)	Hauled Water (Gallons)	Piped Water (Gallons)	Backwash Usage (Gallons)	Calcium Hypochlorite (lbs)	Polymer (mL)	Potassium Permanganate (lbs)
March	4,739,180	1,822,000	1,576,377	746,000	1,050	9,900	240
Fiscal Year to Date	49,859,711	18,135,000	10,860,004	3,410,500	10,800	126,900	2,812

Bethel Heights Water Treatment Plant

	Water				Chemical Usage		
	Plant Production (Gallons)	Hauled Water (Gallons)	Piped Water (Gallons)	School Water (Gallons)	Calcium Hypochlorite (lbs)	Polymer (mL)	Potassium Permanganate (lbs)
March	2,106,790	507,000	2,741,766	187,390	750	2,400	85
Fiscal Year to Date	29,380,858	3,745,143	57,618,208	2,025,271	7,800	55,278	1,352

Bethel Heights WTP	Monthly water logs to ADEC from BHWTP and CSWTP. Both main boilers are on line and operating for winter.Minor service needed daily.Small boiler placed off line status for winter.Virus has Bethel Heights WTP in Lock down
City Sub WTP	Monthly water logs for BHWTP and CSWTP to ADEC. Minor adjustments and repairs to the A and B loop glycol lines return and supply.Pump boiler pressures up with additional glycol .Virus has City Sub WTP in Lock down
Sewer Lagoon	DMR report to ADEC. Lagoon discharge complete for month.
Piped Sewer	12 alarms on residential lift stations were responded to. Multiple issues with heat trace, grinder pumps, and float systems were resolved. Repairs were made to Yukon Kuskokwim Fitness Center Lift Station. Main Lift Station pump work –Pump #1 parts have arrived. Expected to be completed and returned in 2-3 weeks. FAA lift station thawed out and in operation. Line flushing and leveling activities on low flow and frozen sewer lines. Non-compliance reports were filled out per DEC requirements.
Piped Water	Monthly meter readings, service connections, and disconnects were performed. Hospital (new & old), Bethel Youth Facility, Correctional Facility, Fish & Wildife, and YKHC housing are all connected to new Institutional Corridor Line. New Service line connected at the YK Long-Term Care (LTC) & LTC Managers Appartment connected 7/30. New Service Line connected to the YK Prematernal Building. Additional fire hydrant testing was performed to accommodate information requests from YKHC fire protection contractors.
Other	Daily safety meetings are held. All 3 Utility Maint trucks are having issues that require repairs. Several of these are major safety issues. Continue to work with V&E to repair them, but some issues are arising since 2 of the vehicles are more than 10 years old.

Prepared by - Water/Wastewater Utilities Foreman

CITY OF BETHEL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2020

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER					
51-42-410	TRUCKED WATER	1,988,179.53	1,988,179.53	2,798,807.00	810,627.47	71.0
51-42-412	METERED PIPED WATER COMM.	355,243.35	355,243.35	1,035,290.00	680,046.65	34.3
51-42-414	UNMETERED PIPED WTR RESID	583,461.38	583,461.38	808,639.00	225,177.62	72.2
51-42-416	CONTRACT WATER	6,080.00	6,080.00	10,675.00	4,595.00	57.0
51-42-436	PUMPHOUSE WATER	19,693.65	19,693.65	18,859.00	(834.65)	104.4
	TOTAL WATER	2,952,657.91	2,952,657.91	4,672,270.00	1,719,612.09	63.2
	SEWER					
51-43-411	TRUCKED SEWER (EVAC/HB)	1,128,985.76	1,128,985.76	1,648,000.00	519,014.24	68.5
51-43-412	METERED PIPED SEWER COMM.	314,481.26	314,481.26	867,887.00	553,405.74	36.2
51-43-414	UNMETERED PIPED SEWER RES	173,174.45	173,174.45	242,255.00	69,080.55	71.5
51-43-416	CONTRACT SEWER	10,283.95	10,283.95	24,828.00	14,544.05	41.4
	TOTAL SEWER	1,626,925.42	1,626,925.42	2,782,970.00	1,156,044.58	58.5
	MISCELLANEOUS					
51-45-434	UTILITY PENALTY/INTEREST	19,496.82	19,496.82	38,163.00	18,666.18	51.1
51-45-435	RECONNECT FEES	140.00	140.00	2,758.00	2,618.00	5.1
51-45-450	SENIOR DISCOUNT	(34,806.69)	(34,806.69)	46,000.00	80,806.69	(75.7)
51-45-467	NSF CHECKS AND FEES	65.00	65.00	130.00	65.00	50.0
51-45-468	UTILITY INSPECTION FEES	1,173.46	1,173.46	2,000.00	826.54	58.7
51-45-471	WATER SUBSCRIPTION FEES	122,495.02	122,495.02	168,395.00	45,899.98	72.7
51-45-472	SEWER SUBSCRIPTION FEES	129,524.28	129,524.28	177,428.00	47,903.72	73.0
51-45-487	INVESTMENT INCOME	.00	.00	16,000.00	16,000.00	.0
	TOTAL MISCELLANEOUS	238,087.89	238,087.89	450,874.00	212,786.11	52.8
	MISCELLANEOUS					
51-49-466	CASH OVER/SHORT	(340.05)	(340.05)	100.00	440.05	(340.1)
51-49-495	MISCELLANEOUS INCOME	4,638.56	4,638.56	3,226.00	(1,412.56)	143.8
	TOTAL MISCELLANEOUS	4,298.51	4,298.51	3,326.00	(972.51)	129.2
	TOTAL FUND REVENUE	4,821,969.73	4,821,969.73	7,909,440.00	3,087,470.27	61.0

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	UTILITY BILLING					
51-80-501	SALARIES	29,202.08	29,202.08	90,127.00	60,924.92	32.4
51-80-502	OVERTIME	102.13	102.13	1,025.00	922.87	10.0
51-80-508	LEAVE CASHOUT	.00	.00	4,396.00	4,396.00	.0
51-80-511	MEDICARE FICA	428.80	428.80	1,322.00	893.20	32.4
51-80-512	GROUP HEALTH INSURANCE	12,512.72	12,512.72	42,189.00	29,676.28	29.7
51-80-515	UNEMPLOYMENT	.00	.00	1,322.00	1,322.00	.0
51-80-516	WORKERS' COMPENSATION	248.49	248.49	244.00	(4.49)	101.8
51-80-518	PERS	6,227.72	6,227.72	20,053.00	13,825.28	31.1
51-80-519	UTILITY BENEFIT	501.69	501.69	7,980.00	7,478.31	6.3
51-80-545	TRAINING/TRAVEL	.00	.00	2,000.00	2,000.00	.0
51-80-561	SUPPLIES	4,955.40	4,955.40	4,000.00	(955.40)	123.9
51-80-649	ONLINE BILL PAY	2,931.08	2,931.08	3,000.00	68.92	97.7
51-80-683	MINOR EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
51-80-721	INSURANCE	695.61	695.61	932.00	236.39	74.6
51-80-727	ADVERTISING	.00	.00	500.00	500.00	.0
51-80-733	POSTAGE	10,031.88	10,031.88	13,000.00	2,968.12	77.2
51-80-736	BANK CHARGES	31,782.60	31,782.60	36,500.00	4,717.40	87.1
51-80-777	PROJECT-BOILER & HVAC REBUILD	297,484.93	297,484.93	620,000.00	322,515.07	48.0
51-80-799	MISCELLANEOUS EXPENSES	.00	.00	500.00	500.00	.0
51-80-996	ADMIN OVERHEAD-IT SVCS	10,746.94	10,746.94	14,256.00	3,509.06	75.4
51-80-998	ADMINISTRATIVE OVERHEAD-GF	20,603.17	20,603.17	28,839.00	8,235.83	71.4
	TOTAL UTILITY BILLING	428,455.24	428,455.24	893,685.00	465,229.76	47.9

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	HAULED WATER					
51-81-501	SALARIES	356,568.68	356,568.68	463,487.00	106,918.32	76.9
51-81-502	OVERTIME	110,385.05	110,385.05	125,000.00	14,614.95	88.3
51-81-508	LEAVE CASHOUT	13,797.16	13,797.16	22,313.00	8,515.84	61.8
51-81-510	SOCIAL SECURITY	376.15	376.15	.00	(376.15)	.0
51-81-511	MEDICARE	7,138.60	7,138.60	8,533.00	1,394.40	83.7
51-81-512	EMPLOYEE GROUP BENEFITS	137,327.96	137,327.96	210,945.00	73,617.04	65.1
51-81-515	UNEMPLOYMENT	59.25	59.25	6,379.00	6,319.75	.9
51-81-516	WORKERS' COMPENSATION	7,333.02	7,333.02	15,202.00	7,868.98	48.2
51-81-518	PERS	100,965.99	100,965.99	129,467.00	28,501.01	78.0
51-81-519	UTILITY BENEFIT	20,822.40	20,822.40	39,900.00	19,077.60	52.2
51-81-545	TRAINING/TRAVEL	1,853.35	1,853.35	2,000.00	146.65	92.7
51-81-561	SUPPLIES	14,990.83	14,990.83	10,000.00	(4,990.83)	149.9
51-81-563	WEARING APPAREL	6,563.21	6,563.21	10,000.00	3,436.79	65.6
51-81-600	TIRES	42,886.25	42,886.25	42,000.00	(886.25)	102.1
51-81-601	VEHICLE MT. (PARTS & TOOLS)	106,122.52	106,122.52	180,000.00	73,877.48	59.0
51-81-602	GASOLINE/DIESEL/OIL	150,940.80	150,940.80	120,000.00	(30,940.80)	125.8
51-81-621	ELECTRICITY	7,959.09	7,959.09	10,500.00	2,540.91	75.8
51-81-622	TELEPHONE	24.61	24.61	650.00	625.39	3.8
51-81-623	HEATING FUEL	13,897.50	13,897.50	14,500.00	602.50	95.8
51-81-626	WATER/SEWER/GARBAGE	3,601.89	3,601.89	8,500.00	4,898.11	42.4
51-81-627	STAFF CELLULAR PHONES	669.32	669.32	840.00	170.68	79.7
51-81-650	LAB TESTS	1,300.00	1,300.00	5,000.00	3,700.00	26.0
51-81-661	VEHICLE MAINT/REPAIR	147,080.94	147,080.94	310,326.00	163,245.06	47.4
51-81-662	PROPERTY MAINT	59,037.73	59,037.73	46,393.00	(12,644.73)	127.3
51-81-665	CITY SAFETY	.00	.00	1,000.00	1,000.00	.0
51-81-669	OTHER PURCHASED SERVICES	4,605.00	4,605.00	5,000.00	395.00	92.1
51-81-683	MINOR EQUIPMENT	1,657.00	1,657.00	4,000.00	2,343.00	41.4
51-81-691	WATER TRUCK	.00	.00	37,323.00	37,323.00	.0
51-81-699	XFER TO F-58 FLEET REPLACEMENT	224,823.00	224,823.00	1,573,938.00	1,349,115.00	14.3
51-81-721	INSURANCE	71,179.97	71,179.97	86,739.00	15,559.03	82.1
51-81-722	INSURANCE-DED EXP & OTHER	44,315.89	44,315.89	10,000.00	(34,315.89)	443.2
51-81-724	DUES/SUBSCRIPTIONS	.00	.00	80.00	80.00	.0
51-81-738	BAD DEBT EXPENSE	.00	.00	10,000.00	10,000.00	.0
51-81-799	MISCELLANEOUS	.00	.00	2,000.00	2,000.00	.0
51-81-996	ADMIN OVERHEAD-IT SVCS	10,224.54	10,224.54	13,563.00	3,338.46	75.4
51-81-998	ADMINISTRATIVE OVERHEAD-GF	105,853.02	105,853.02	174,623.00	68,769.98	60.6
	TOTAL HAULED WATER	1,774,360.72	1,774,360.72	3,700,201.00	1,925,840.28	48.0

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PIPED WATER					
51-82-501	SALARIES	108,313.44	108,313.44	167,422.00	59,108.56	64.7
51-82-502	OVERTIME	31,602.47	31,602.47	30,750.00	(852.47)	102.8
51-82-508	LEAVE CASHOUT	2,853.14	2,853.14	7,575.00	4,721.86	37.7
51-82-511	MEDICARE	2,265.17	2,265.17	2,874.00	608.83	78.8
51-82-512	EMPLOYEE GROUP BENEFITS	35,661.42	35,661.42	55,448.00	19,786.58	64.3
51-82-515	UNEMPLOYMENT	.00	.00	1,634.00	1,634.00	.0
51-82-516	WORKERS' COMPENSATION	2,331.00	2,331.00	5,119.00	2,788.00	45.5
51-82-518	PERS	30,625.51	30,625.51	43,598.00	12,972.49	70.3
51-82-519	UTILITY BENEFIT	3,486.35	3,486.35	10,488.00	7,001.65	33.2
51-82-545	TRAINING/TRAVEL	.00	.00	5,000.00	5,000.00	.0
51-82-561	SUPPLIES	2,774.17	2,774.17	6,000.00	3,225.83	46.2
51-82-563	WEARING APPAREL	1,997.85	1,997.85	3,000.00	1,002.15	66.6
51-82-592	PLUMBING SUPPLIES	2,141.17	2,141.17	15,000.00	12,858.83	14.3
51-82-600	TIRES AND WHEELS	.00	.00	1,200.00	1,200.00	.0
51-82-601	VEHICLE MT. (PARTS & TOOLS)	5,294.05	5,294.05	8,000.00	2,705.95	66.2
51-82-602	GASOLINE/DIESEL/OIL	6,968.91	6,968.91	15,000.00	8,031.09	46.5
51-82-621	ELECTRICITY-UTIL MT SHOP	5,584.59	5,584.59	5,500.00	(84.59)	101.5
51-82-622	TELEPHONE	49.22	49.22	100.00	50.78	49.2
51-82-623	HEATING FUEL	19,128.09	19,128.09	25,000.00	5,871.91	76.5
51-82-626	WATER/SEWER/GARB	392.24	392.24	600.00	207.76	65.4
51-82-627	STAFF CELLULAR PHONES	470.34	470.34	1,680.00	1,209.66	28.0
51-82-649	ENGINEERING SERVICES	.00	.00	25,000.00	25,000.00	.0
51-82-661	VEHICLE MAINT/REPAIR	1,421.07	1,421.07	3,003.00	1,581.93	47.3
51-82-665	CITY SAFETY	.00	.00	2,000.00	2,000.00	.0
51-82-669	OTHER PURCHASED SERVICES	82.49	82.49	1,500.00	1,417.51	5.5
51-82-683	MINOR EQUIPMENT	3,269.36	3,269.36	25,000.00	21,730.64	13.1
51-82-690	GROOVING MACHINE	.00	.00	62,500.00	62,500.00	.0
51-82-721	INSURANCE	4,897.26	4,897.26	6,646.00	1,748.74	73.7
51-82-727	ADVERTISING	17.25	17.25	1,000.00	982.75	1.7
51-82-735	FINANCE CHARGES/PENALTIES	41,250.00	41,250.00	.00	(41,250.00)	.0
51-82-777	PROJECT EXPENSES-CULVERTS	176,153.00	176,153.00	175,000.00	(1,153.00)	100.7
51-82-996	ADMIN OVERHEAD-IT SVCS	11,157.43	11,157.43	14,801.00	3,643.57	75.4
51-82-998	ADMINISTRATIVE OVERHEAD-GF	39,585.11	39,585.11	77,228.00	37,642.89	51.3
	TOTAL PIPED WATER	539,772.10	539,772.10	804,666.00	264,893.90	67.1

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BETHEL HTS WTR TREATMENT					
51-83-501	SALARIES	79,057.97	79,057.97	124,086.00	45,028.03	63.7
51-83-502	OVERTIME	27,643.50	27,643.50	35,875.00	8,231.50	77.1
51-83-508	LEAVE CASHOUT	8,209.24	8,209.24	5,757.00	(2,452.24)	142.6
51-83-511	MEDICARE	254.78	254.78	2,319.00	2,064.22	11.0
51-83-512	EMPLOYEE GROUP BENEFITS	20,313.44	20,313.44	42,189.00	21,875.56	48.2
51-83-515	UNEMPLOYMENT	.00	.00	1,243.00	1,243.00	.0
51-83-516	WORKERS' COMPENSATION	1,932.66	1,932.66	4,132.00	2,199.34	46.8
51-83-518	PERS	23,474.34	23,474.34	35,192.00	11,717.66	66.7
51-83-519	UTILITY BENEFIT	6,532.96	6,532.96	7,980.00	1,447.04	81.9
51-83-545	TRAINING/TRAVEL	2,181.69	2,181.69	4,000.00	1,818.31	54.5
51-83-561	SUPPLIES	2,232.17	2,232.17	4,000.00	1,767.83	55.8
51-83-563	WEARING APPAREL	547.89	547.89	1,500.00	952.11	36.5
51-83-567	CHEMICALS	25,034.80	25,034.80	55,000.00	29,965.20	45.5
51-83-592	PLUMBING SUPPLIES	.00	.00	5,000.00	5,000.00	.0
51-83-621	ELECTRICITY (PUMPHOUSE)	67,208.01	67,208.01	90,000.00	22,791.99	74.7
51-83-622	TELEPHONE	.00	.00	500.00	500.00	.0
51-83-623	HEATING FUEL (PUMPHOUSE)	99,090.85	99,090.85	130,000.00	30,909.15	76.2
51-83-649	ENGINEERING SERVICES	.00	.00	2,000.00	2,000.00	.0
51-83-650	LAB TESTS	5,448.32	5,448.32	12,000.00	6,551.68	45.4
51-83-661	VEHICLE MAINT/REPAIR	1,421.07	1,421.07	3,003.00	1,581.93	47.3
51-83-665	CITY SAFETY	.00	.00	6,000.00	6,000.00	.0
51-83-669	OTHER PURCHASED SERVICES	8,119.33	8,119.33	10,000.00	1,880.67	81.2
51-83-683	MINOR EQUIPMENT	8,890.64	8,890.64	25,000.00	16,109.36	35.6
51-83-721	INSURANCE	16,039.98	16,039.98	21,729.00	5,689.02	73.8
51-83-727	ADVERTISING	.00	.00	500.00	500.00	.0
51-83-772	PROJECT EXPENSES	150.00	150.00	50,000.00	49,850.00	.3
51-83-773	SITE IMPROVEMENTS -CAPITAL	27,094.00	27,094.00	70,000.00	42,906.00	38.7
51-83-996	ADMIN OVERHEAD-IT SVCS	10,635.00	10,635.00	14,108.00	3,473.00	75.4
51-83-998	ADMINISTRATIVE OVERHEAD-GF	32,492.22	32,492.22	44,249.00	11,756.78	73.4
	TOTAL BETHEL HTS WTR TREATMENT	474,004.86	474,004.86	807,362.00	333,357.14	58.7

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CITY SUB WTR TREATMENT					
51-84-501	SALARIES	95,108.96	95,108.96	189,169.00	94,060.04	50.3
51-84-502	OVERTIME	58,511.01	58,511.01	35,875.00	(22,636.01)	163.1
51-84-508	LEAVE CASHOUT	.00	.00	8,932.00	8,932.00	.0
51-84-511	MEDICARE	2,333.60	2,333.60	3,263.00	929.40	71.5
51-84-512	EMPLOYEE GROUP BENEFITS	30,269.45	30,269.45	66,297.00	36,027.55	45.7
51-84-515	UNEMPLOYMENT	.00	.00	1,953.00	1,953.00	.0
51-84-516	WORKERS' COMPENSATION	2,752.83	2,752.83	5,814.00	3,061.17	47.4
51-84-518	PERS	33,796.40	33,796.40	49,510.00	15,713.60	68.3
51-84-519	UTILITY BENEFIT	7,981.98	7,981.98	12,540.00	4,558.02	63.7
51-84-545	TRAINING/TRAVEL	4,106.01	4,106.01	5,000.00	893.99	82.1
51-84-561	SUPPLIES	2,369.85	2,369.85	2,500.00	130.15	94.8
51-84-563	WEARING APPAREL	.00	.00	1,500.00	1,500.00	.0
51-84-567	CHEMICALS	80,154.15	80,154.15	100,000.00	19,845.85	80.2
51-84-592	PLUMBING SUPPLIES	.00	.00	3,000.00	3,000.00	.0
51-84-600	TIRES & WHEELS	.00	.00	1,500.00	1,500.00	.0
51-84-602	GASOLINE/DIESEL/OIL	1,227.94	1,227.94	1,000.00	(227.94)	122.8
51-84-621	ELECTRICITY (CS WTF)	54,831.01	54,831.01	60,000.00	5,168.99	91.4
51-84-622	TELEPHONE	24.61	24.61	100.00	75.39	24.6
51-84-623	HEATING FUEL(CS WTF)	93,279.46	93,279.46	150,000.00	56,720.54	62.2
51-84-650	LAB TESTS	15,609.52	15,609.52	10,000.00	(5,609.52)	156.1
51-84-661	VEHICLE MAINT (ISF)	1,431.07	1,431.07	3,003.00	1,571.93	47.7
51-84-665	CITY SAFETY	.00	.00	2,500.00	2,500.00	.0
51-84-669	OTHER PURCHASED SERVICES	2,695.70	2,695.70	5,000.00	2,304.30	53.9
51-84-683	MINOR EQUIPMENT	16,790.59	16,790.59	20,000.00	3,209.41	84.0
51-84-685	EQUIPMENT	988.32	988.32	.00	(988.32)	.0
51-84-721	INSURANCE	9,987.03	9,987.03	13,560.00	3,572.97	73.7
51-84-996	ADMIN OVERHEAD-IT SVCS	11,679.85	11,679.85	15,494.00	3,814.15	75.4
51-84-998	ADMINISTRATIVE OVERHEAD-GF	46,002.50	46,002.50	63,841.00	17,838.50	72.1
	TOTAL CITY SUB WTR TREATMENT	571,931.84	571,931.84	831,351.00	259,419.16	68.8

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	HAULED SEWER					
51-85-501	SALARIES	291,716.24	291,716.24	524,733.00	233,016.76	55.6
51-85-502	OVERTIME	91,608.26	91,608.26	125,000.00	33,391.74	73.3
51-85-508	LEAVE CASHOUT	4,898.66	4,898.66	25,301.00	20,402.34	19.4
51-85-511	MEDICARE	5,759.73	5,759.73	9,421.00	3,661.27	61.1
51-85-512	EMPLOYEE GROUP BENEFITS	136,042.26	136,042.26	234,571.00	98,528.74	58.0
51-85-515	UNEMPLOYMENT	7,250.00	7,250.00	6,910.00	(340.00)	104.9
51-85-516	WORKERS' COMPENSATION	15,064.83	15,064.83	18,393.00	3,328.17	81.9
51-85-518	PERS	83,901.95	83,901.95	142,941.00	59,039.05	58.7
51-85-519	UTILITY BENEFIT	14,531.95	14,531.95	44,346.00	29,814.05	32.8
51-85-545	TRAINING/TRAVEL	.00	.00	300.00	300.00	.0
51-85-561	SUPPLIES	10,713.86	10,713.86	7,000.00	(3,713.86)	153.1
51-85-563	WEARING APPAREL	5,766.39	5,766.39	7,000.00	1,233.61	82.4
51-85-600	TIRES & WHEELS	10,959.81	10,959.81	12,000.00	1,040.19	91.3
51-85-601	VEHICLE MT. (PARTS & TOOLS)	50,888.92	50,888.92	50,000.00	(888.92)	101.8
51-85-602	GASOLINE/DIESEL/OIL	78,820.28	78,820.28	110,000.00	31,179.72	71.7
51-85-621	ELECTRICITY	7,959.09	7,959.09	8,300.00	340.91	95.9
51-85-622	TELEPHONE	.00	.00	400.00	400.00	.0
51-85-623	HEATING FUEL	13,897.50	13,897.50	12,000.00	(1,897.50)	115.8
51-85-626	WATER/SEWER/GARBAGE	3,601.89	3,601.89	9,000.00	5,398.11	40.0
51-85-627	CELL PHONE	.00	.00	840.00	840.00	.0
51-85-661	VEHICLE MAINT/REPAIR	147,293.03	147,293.03	310,326.00	163,032.97	47.5
51-85-662	PROPERTY MAINT	59,037.73	59,037.73	46,393.00	(12,644.73)	127.3
51-85-669	OTHER PURCHASED SERVICES	4,327.95	4,327.95	7,000.00	2,672.05	61.8
51-85-683	MINOR EQUIPMENT	279.70	279.70	3,100.00	2,820.30	9.0
51-85-699	HAULED SEWER CAP SL ASSET RES	.00	.00	182,825.00	182,825.00	.0
51-85-721	INSURANCE	52,313.67	52,313.67	70,082.00	17,768.33	74.7
51-85-722	INSURANCE-DED EXP & OTHER	.00	.00	20,000.00	20,000.00	.0
51-85-724	DUES/SUBSCRIPTIONS	.00	.00	30.00	30.00	.0
51-85-799	MISCELLANEOUS	59.98	59.98	1,200.00	1,140.02	5.0
51-85-996	ADMIN OVERHEAD-IT SVCS	10,224.53	10,224.53	13,563.00	3,338.47	75.4
51-85-998	ADMINISTRATIVE OVERHEAD-GF	120,714.34	120,714.34	193,499.00	72,784.66	62.4
	TOTAL HAULED SEWER	1,227,632.55	1,227,632.55	2,196,474.00	968,841.45	55.9

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PIPED SEWER					
51-86-501	SALARIES	103,876.97	103,876.97	167,074.00	63,197.03	62.2
51-86-502	OVERTIME	31,602.48	31,602.48	30,750.00	(852.48)	102.8
51-86-508	LEAVE CASHOUT	2,853.14	2,853.14	7,575.00	4,721.86	37.7
51-86-511	MEDICARE	2,200.41	2,200.41	2,868.00	667.59	76.7
51-86-512	EMPLOYEE GROUP BENEFITS	32,151.50	32,151.50	55,448.00	23,296.50	58.0
51-86-515	UNEMPLOYMENT	.00	.00	1,634.00	1,634.00	.0
51-86-516	WORKERS' COMPENSATION	2,330.01	2,330.01	5,600.00	3,269.99	41.6
51-86-518	PERS	29,649.54	29,649.54	43,521.00	13,871.46	68.1
51-86-519	UTILITY BENEFITS	3,618.64	3,618.64	10,488.00	6,869.36	34.5
51-86-545	TRAINING/TRAVEL	.00	.00	3,000.00	3,000.00	.0
51-86-561	SUPPLIES	4,585.77	4,585.77	6,000.00	1,414.23	76.4
51-86-563	WEARING APPAREL	3,546.71	3,546.71	3,000.00	(546.71)	118.2
51-86-590	GLYCOL SUPPLIES	70,000.00	70,000.00	70,000.00	.00	100.0
51-86-592	PLUMBING SUPPLIES	146.63	146.63	10,000.00	9,853.37	1.5
51-86-600	TIRES & WHEELS	123.78	123.78	2,000.00	1,876.22	6.2
51-86-601	VEHICLE MT. (PARTS & TOOLS)	3,984.67	3,984.67	6,500.00	2,515.33	61.3
51-86-602	GASOLINE/DIESEL/OIL	6,856.52	6,856.52	15,000.00	8,143.48	45.7
51-86-621	ELECTRICITY-LIFTST & BLDG	80,941.47	80,941.47	100,000.00	19,058.53	80.9
51-86-622	TELEPHONE	.00	.00	500.00	500.00	.0
51-86-623	HEATING FUEL	28,151.34	28,151.34	35,000.00	6,848.66	80.4
51-86-626	WATER/SEWER/GARB	392.25	392.25	600.00	207.75	65.4
51-86-661	VEHICLE MAINT/REPAIR	1,637.57	1,637.57	3,003.00	1,365.43	54.5
51-86-665	CITY SAFETY	.00	.00	5,000.00	5,000.00	.0
51-86-669	OTHER PURCHASED SERVICES	13,740.53	13,740.53	20,000.00	6,259.47	68.7
51-86-683	MINOR EQUIPMENT	62,002.33	62,002.33	125,000.00	62,997.67	49.6
51-86-685	EQUIPMENT	32.99	32.99	.00	(32.99)	.0
51-86-691	PIPED SEWER CAPITAL	.00	.00	40,000.00	40,000.00	.0
51-86-699	PIPED SEWER CAP EXP SL ASSETS	.00	.00	182,825.00	182,825.00	.0
51-86-721	INSURANCE	4,835.43	4,835.43	6,561.00	1,725.57	73.7
51-86-736	LEASED PROPERTY-LIFT STATIONS	14,044.94	14,044.94	15,000.00	955.06	93.6
51-86-777	PROJECT EXP-CULVERTS	171,351.00	171,351.00	175,000.00	3,649.00	97.9
51-86-996	ADMIN OVERHEAD-IT SVCS	11,157.40	11,157.40	14,801.00	3,643.60	75.4
51-86-998	ADMINISTRATIVE OVERHEAD-GF	39,652.66	39,652.66	55,566.00	15,913.34	71.4
	TOTAL PIPED SEWER	725,466.68	725,466.68	1,219,314.00	493,847.32	59.5

WATER & SEWER SERVICES

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWER LAGOON					
51-87-501	SALARIES	32,894.96	32,894.96	68,912.00	36,017.04	47.7
51-87-502	OVERTIME	7,098.40	7,098.40	10,250.00	3,151.60	69.3
51-87-508	LEAVE CASHOUT	634.03	634.03	2,211.00	1,576.97	28.7
51-87-511	MEDICARE	635.56	635.56	1,148.00	512.44	55.4
51-87-512	EMPLOYEE GROUP BENEFITS	8,492.47	8,492.47	21,697.00	13,204.53	39.1
51-87-515	UNEMPLOYMENT	.00	.00	639.00	639.00	.0
51-87-516	WORKERS' COMPENSATION	671.58	671.58	2,241.00	1,569.42	30.0
51-87-518	PERS	8,764.05	8,764.05	17,416.00	8,651.95	50.3
51-87-519	UTILITY BENEFIT	870.01	870.01	4,104.00	3,233.99	21.2
51-87-545	TRAINING/TRAVEL	403.19	403.19	3,000.00	2,596.81	13.4
51-87-561	SUPPLIES	951.45	951.45	1,500.00	548.55	63.4
51-87-563	WEARING APPAREL	503.40	503.40	2,000.00	1,496.60	25.2
51-87-592	PLUMBING SUPPLIES	41.98	41.98	1,000.00	958.02	4.2
51-87-602	GASOLINE	2,757.13	2,757.13	20,000.00	17,242.87	13.8
51-87-650	LAB TESTS (SAMPLES)	5,251.60	5,251.60	12,000.00	6,748.40	43.8
51-87-665	CITY SAFETY	.00	.00	2,000.00	2,000.00	.0
51-87-669	OTHER PURCHASED SERVICES	796.01	796.01	1,000.00	203.99	79.6
51-87-683	MINOR EQUIPMENT	1,250.15	1,250.15	2,500.00	1,249.85	50.0
51-87-721	INSURANCE	331.02	331.02	443.00	111.98	74.7
51-87-724	DUES & SUBSCRIPTIONS	7,920.00	7,920.00	7,920.00	.00	100.0
51-87-727	ADVERTISING	.00	.00	500.00	500.00	.0
51-87-998	ADMINISTRATIVE OVERHEAD-GF	38,776.27	38,776.27	21,993.00	(16,783.27)	176.3
	TOTAL SEWER LAGOON	119,043.26	119,043.26	204,474.00	85,430.74	58.2
	TOTAL FUND EXPENDITURES	5,860,667.25	5,860,667.25	10,657,527.00	4,796,859.75	55.0
	NET REVENUE OVER EXPENDITURES	(1,038,697.52)	(1,038,697.52)	(2,748,087.00)	(1,709,389.48)	(37.8)

CITY OF BETHEL
BALANCE SHEET
MARCH 31, 2020

MUNICIPAL DOCK

	ASSETS			
52-10100	CASH IN COMBINED FUND		4,224,612.56	
52-11100	CASH IN TILL - PORT		50.00	
52-12500	TVI-DOCK DEF MAINT		259,586.47	
52-12504	INVESTMENT-AMLIP SMALL BOAT HA		136,442.27	
52-12505	INVESTMENT-AMLIP SEWALL MAINT		13,601.08	
52-12506	INVESTMENT-AMLIP DOCK DEF MNT		384,130.05	
52-13100	ACCOUNTS RECEIVABLE		413,503.39	
52-13900	ALLOWANCE DOUBTFUL ACCTS		(20,338.31)	
52-14200	INVENTORY-HEATING FUEL		1,365.71	
52-15500	SEAWALL LAND NON-DEPREC		1,001,356.00	
52-15600	SEAWALL DEPRECIABLE		22,716,644.00	
52-16100	LAND		1,235,999.66	
52-16200	IMPROVEMENTS		8,465,341.48	
52-16300	BUILDINGS		1,636,106.30	
52-16500	MACHINERY AND EQUIPMENT		911,039.56	
52-16600	VEHICLES		258,866.90	
52-16700	ACCUM DEPR-IMPROVEMENTS		(2,496,784.38)	
52-16800	ACCUM DEPR-BUILDINGS		(82,896.15)	
52-17000	ACCUM DEPR- MACH & EQUIP		(557,665.96)	
52-17100	ACCUM DEPR-VEHICLES		(254,262.32)	
52-17300	ACCUM DEP-SEAWALL		(8,177,991.84)	
52-18000	CONSTRUCTION IN PROGRESS		42,200.00	
52-19000	DEFERRED OUTFLOW-PENSION		81,750.16	
	TOTAL ASSETS			30,192,656.63
	LIABILITIES AND EQUITY			
	LIABILITIES			
52-20100	VOUCHERS PAYABLE		5,718.60	
52-21100	ACCRUED PAYROLL		12,531.80	
52-22100	ACCURED VACATION		12,796.09	
52-22200	ACCRUED SICK LEAVE		1,683.15	
52-25000	SALES TAX PAYABLE		12,121.61	
	TOTAL LIABILITIES			44,851.25
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
52-29000	DEFERRED INFLOW-PENSION	22,648.60		
52-29100	PENSION LIABILITY	407,985.64		
	REVENUE OVER EXPENDITURES - YTD	437,849.27		
	BALANCE - CURRENT DATE		868,483.51	
	TOTAL FUND EQUITY			868,483.51
	TOTAL LIABILITIES AND EQUITY			913,334.76

City of Bethel, Alaska

City Clerk's Office

Council Regular Meetings
May 12, 2020 Regular City Council Meeting
May 26, 2020 Regular City Council Meeting

Burial Permits
1

Passports
3

Elections
We have begun updating the City's website and election material with the City's 2020 Regular Election information.
Working on a plan, budget and code modifications to support a by mail election for 2020 if necessary.

COVID-19
COVID-19 Task Force Meetings.
COVID-19 Incident Command Meetings.
Working with KYUK on PSAs for COVID-19 however the recorded PSAs have poor audio quality so alternatively they are recording them with their staff.
There is a lot of information on funding, grant and loan programs. The Office has been reviewing these programs and providing relevant information to Bethel residents through the City's website.
The Office is trying hard to maintain a presence on the City's social media page. We have drafted a number of items to help encourage people to do their part to slow the spread.

Documents
Our online publisher is experiencing delays applying our council legislative documents (Ordinances, Resolutions and AMs) to our web service. We will continue to monitor this, in the meantime however, documents can be requested directly through the City Clerk's Office.

The City Clerk reached out to Administration to help identify a plan for our FY 2021 budget process. Generally, the Administration would have presented a budget to the council by April 1st. While April 1st is a distribution date identified in code, Administration was amidst an emergency order responding to COVID-19 which has delayed our process a bit. Once the Administration identifies a date for the distribution of the budget, we will work together to get special meetings outlined for the Council's consideration.

Misc.
- Prepared the appeal record, list of exhibits and pagination for the Hackney Appeal to the Superior Court.
- Reviewed the Emergency Orders from the Governor and the Alcohol/Marijuana Boards.

cityclerk@cityofbethel.net
907-543-1384