
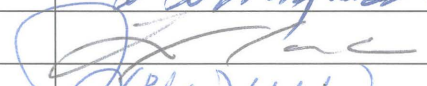




Date Presented to Council: 10/26/2020
 Verified By: [Signature]
 Clerk's Note: Council Seat A Vacant

**City of Wasilla
 Informational Memorandum No. 20-14**

Monthly financial Reports For The Period Ending September 30, 2020; To Include The Month-To-Date Expenditure Report; And Disbursements Greater Than \$10,000, Investment Report; Quarterly Report Of Businesses Receiving a Penalty Waiver For Sales Tax; And Auditor's Report.

Originator: Troy Tankersley, Finance Director
 Date: 10/8/2020 Agenda of: 10/26/2020

Route to:	Department Head	Signature	Date
X	Finance Director		10-18-20
X	Deputy Administrator		10/14/2020
X	City Clerk		10/15/2020
X	Mayor		10/15/2020

Attachments: See below.

Summary Statement: Attached for your review are the following financial reports for the period ending September 30, 2020:

	Page Number
• Month-To-Date Expenditure Report (Unaudited), Ending September 30, 2020	2
• Expenditures Greater Than \$10,000 (for the period, September 1, 2020 through September 30, 2020)	6
• Quarterly Investment Report, Ending September 30, 2020	8
• Quarterly Report of Businesses That Received a Penalty Waiver for Sales Tax for the First Fiscal Quarter Ending September 30, 2020; Per WMC 5.16.150(B)	10
• Auditor's Report for the period ending September 30, 2020	12

ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTED BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	CURRENT ENC.	REMAINING BUDGET	PERCENT BUDGET REMAINING
General Fund							
General Government							
* Clerk's Office	493,804	493,804	38,029	121,360	17,165	355,279	72
* Records Management	14,375	14,375	835	4,671	1,500	8,204	57
* Council	199,674	199,674	22,163	54,391	69,032	76,251	38
* Administration	392,852	392,852	19,728	71,208	4,615	317,029	81
* General & Administrative	252,032	252,032	14,862	51,803	16,763	183,466	73
* Human Resources	225,350	225,350	9,829	43,448	5,194	176,708	78
* Planning	341,314	341,314	25,398	88,603	10,193	242,518	71
* Finance	1,372,945	1,538,555	103,007	325,207	3,274	1,210,074	79
* MIS	463,594	463,594	16,208	127,434	9,804	326,356	70
** General Government	3,755,940	3,921,550	250,059	888,125	137,540	2,895,885	74
Public Safety							
* Administration	868,345	868,345	31,683	137,849	46,254	684,242	79
* MultiTask Drug Enforcemnt	190,392	190,392	13,857	55,707	0	134,685	71
* General Investigation	595,029	595,029	44,330	173,352	15	421,662	71
* Police-Patrol	4,016,357	4,039,957	220,541	906,475	14,580	3,118,902	77
* Mat Su SRO	502,535	502,535	30,905	100,916	2,279	399,340	79
* Dispatch Center	5,060,374	5,060,374	264,289	1,119,422	112,984	3,827,968	76
* Code Compliance	234,723	234,723	17,396	66,992	0	167,731	71
** Public Safety	11,467,755	11,491,355	623,001	2,560,713	176,112	8,754,530	76
Public Works							
* Administration	442,199	442,199	30,118	114,097	2,348	325,754	74
* Roads	1,420,672	1,420,672	71,476	233,745	329,782	857,145	60
* Property Maintenance	627,880	627,880	36,597	162,820	34,802	430,258	69
** Public Works	2,490,751	2,490,751	138,191	510,662	366,932	1,613,157	65
Cultural & Recreation Svr							
* Museum	307,760	307,760	18,422	65,210	10,003	232,547	76
* Parks Maintenance	771,421	771,421	63,014	246,661	23,918	500,842	65
* Library	1,408,324	1,408,324	93,205	344,241	123,662	940,421	67
* Recreation Services	109,929	109,929	4,911	17,427	1,980	90,522	82
** Cultural & Recreation Svr	2,597,434	2,597,434	179,552	673,539	159,563	1,764,332	68
Non-Departmental							
* Non-Departmental	2,852,000	2,927,000	4,818	80,833	0	2,846,167	97
** Non-Departmental	2,852,000	2,927,000	4,818	80,833	0	2,846,167	97
*** General Fund	23,163,880	23,428,090	1,195,621	4,713,872	840,147	17,874,071	76
CIP Fund							
General Government							
* General Government	89,000	18,881,859	1,429,137	3,289,650	43,518	15,548,691	82

MONTH TO DATE COUNCIL REPORT (UNAUDITED)
FOR FISCAL YEAR 2021
FOR SEPTEMBER 2020

25% OF YEAR LAPSED

ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTED BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	CURRENT ENC.	REMAINING BUDGET	PERCENT BUDGET REMAINING
** General Government	89,000	18,881,859	1,429,137	3,289,650	43,518	15,548,691	82
* Public Safety Administration	1,150,000	4,481,917	208,358	629,080	1,246,702	2,606,135	58
** Public Safety	1,150,000	4,481,917	208,358	629,080	1,246,702	2,606,135	58
* Public Works Roads	310,000	310,000	0	0	309,828	172	0
* Property Maintenance	715,000	1,482,715	257,622	380,468	823,560	278,687	19
** Public Works Cultural & Recreation Svr	1,025,000	1,792,715	257,622	380,468	1,133,388	278,859	16
* Museum	0	53,838	6,818	13,832	10,044	29,962	56
* Parks Maintenance	167,000	277,199	7,837	21,586	177,982	77,631	28
* Library	0	555,989	383,944	384,494	55,663	115,832	21
** Cultural & Recreation Svr	167,000	887,026	398,599	419,912	243,689	223,425	25
*** CIP Fund	2,431,000	26,043,517	2,293,716	4,719,110	2,667,297	18,657,110	72
Vehicle Replacement Fund							
* Public Safety Police-Patrol	500,000	500,000	0	0	0	500,000	100
** Public Safety	500,000	500,000	0	0	0	500,000	100
* Public Works Administration	150,000	191,631	3,679	45,310	0	146,321	76
** Public Works	150,000	191,631	3,679	45,310	0	146,321	76
*** Vehicle Replacement Fund	650,000	691,631	3,679	45,310	0	646,321	93
Right of Way Fund							
* Public Works Roads	25,000	76,088	4,900	4,900	0	71,188	94
** Public Works	25,000	76,088	4,900	4,900	0	71,188	94
*** Right of Way Fund	25,000	76,088	4,900	4,900	0	71,188	94
Road							
* Public Works Roads	460,000	878,557	9,360	9,360	446,675	422,522	48
** Public Works	460,000	878,557	9,360	9,360	446,675	422,522	48
*** Road	460,000	878,557	9,360	9,360	446,675	422,522	48

MONTH TO DATE COUNCIL REPORT (UNAUDITED)
FOR FISCAL YEAR 2021
FOR SEPTEMBER 2020

25% OF YEAR LAPSED

ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTED BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	CURRENT ENC.	REMAINING BUDGET	PERCENT BUDGET REMAINING
Technology Replacement Fu General Government							
* MIS	119,000	119,000	0	0	0	119,000	100
** General Government	119,000	119,000	0	0	0	119,000	100
*** Technology Replacement Fu	119,000	119,000	0	0	0	119,000	100
Youth Court Public Safety							
* Youth Court	84,858	84,858	5,962	20,991	87	63,780	75
** Public Safety	84,858	84,858	5,962	20,991	87	63,780	75
*** Youth Court	84,858	84,858	5,962	20,991	87	63,780	75
Sewer Fund Public Works							
* Sewer - General Admin	258,205	258,205	22,333	80,366	7,652	170,187	66
* Sewer - Cust Accting Svc	110,617	110,617	5,911	29,563	0	81,054	73
* Sewer - O&M Treatment	489,640	489,640	30,864	95,962	7,755	385,923	79
* Collection System O & M	325,586	325,586	21,123	77,709	1,248	246,629	76
* Sewer Construction	255,000	692,878	23,738	56,579	259,829	376,470	54
* NonDepartmental	32,100	32,100	0	0	0	32,100	100
** Public Works	1,471,148	1,909,026	103,969	340,179	276,484	1,292,363	68
*** Sewer Fund	1,471,148	1,909,026	103,969	340,179	276,484	1,292,363	68
Water Utility Fund Public Works							
* Water - General Admin	265,321	265,321	25,172	80,610	1,913	182,798	69
* Water - Cust Accting Svcs	114,462	114,462	6,253	30,664	0	83,798	73
* Water - Treatment Plant	395,734	395,734	25,875	68,264	45,212	282,258	71
* Water - Distribution	307,468	307,468	22,546	81,976	1,248	224,244	73
* Water - Non-Operating	175,377	175,377	0	0	0	175,377	100
* Water Construction	205,000	466,766	10,688	13,074	209,180	244,512	52
* NonDepartmental	34,400	34,400	0	0	0	34,400	100
** Public Works	1,497,762	1,759,528	90,534	274,588	257,553	1,227,387	70
*** Water Utility Fund	1,497,762	1,759,528	90,534	274,588	257,553	1,227,387	70
Airport Fund Public Works							
* Airport	250,006	250,006	12,390	62,653	28,911	158,442	63
* Airport Construction	330,000	643,615	40,384	51,923	132,430	459,262	71

MONTH TO DATE COUNCIL REPORT (UNAUDITED)
FOR FISCAL YEAR 2021
FOR SEPTEMBER 2020

25% OF YEAR LAPSED

ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTED BUDGET	M-T-D ACTUAL	Y-T-D ACTUAL	CURRENT ENC.	REMAINING BUDGET	PERCENT BUDGET REMAINING
** Public Works	580,006	893,621	52,774	114,576	161,341	617,704	69
*** Airport Fund	580,006	893,621	52,774	114,576	161,341	617,704	69
C. Menard Sports Center							
Cultural & Recreation Svr							
* CMMSC - Operations	1,357,576	1,357,576	104,662	327,692	31,054	998,830	74
* CMMSC Construction	45,000	52,392	950	2,554	9,395	40,443	77
** Cultural & Recreation Svr	1,402,576	1,409,968	105,612	330,246	40,449	1,039,273	74
*** C. Menard Sports Center	1,402,576	1,409,968	105,612	330,246	40,449	1,039,273	74
Cemetery Fund							
Cultural & Recreation Svr							
* Cemetery	3,100	3,100	0	400	0	2,700	87
** Cultural & Recreation Svr	3,100	3,100	0	400	0	2,700	87
*** Cemetery Fund	3,100	3,100	0	400	0	2,700	87
	31,888,330	57,296,984	3,866,127	10,573,532	4,690,033	42,033,419	73

CHECK DATE	CHECK NUMBER	VENDOR NAME	VENDOR #	CHECK AMOUNT
09/02/2020	94570	ALASKA DENTAL SERVICES	3277	20,000.00
09/02/2020	94571	ALASKA MIDNITE SCENTS	3214	10,000.00
09/02/2020	94573	ALASKAN VIEW MOTEL	3283	10,000.00
09/02/2020	94575	BERG ROOFING	3272	10,000.00
09/02/2020	94584	GOLD RUSH JEWELERS	3174	18,100.00
09/02/2020	94589	LITTLE MILLERS (METRO)	3240	10,000.00
09/02/2020	94590	LOCUM TENENS FOR ALASKA LLC	3278	10,000.00
09/02/2020	94592	MAT-SU FAMILY RESTAURANT	3260	20,000.00
09/02/2020	94594	MY FAVORITE PRESCHOOL	3279	10,000.00
09/02/2020	94597	SEVEN NORTH	3267	15,000.00
09/02/2020	94599	VALLEY CHIROPRACTIC CLINIC INC	3166	20,000.00
09/02/2020	94603	WASILLA CHIROPRACTIC CLINIC	3280	15,000.00
09/02/2020	94605	WE CARE PEDIATRIC DENTISTRY	3243	20,000.00
09/04/2020	94613	ALASKA SALES & SERVICE	1458	41,631.06
09/04/2020	94641	MATANUSKA TELEPHONE ASSOCIATIO	23	15,988.02
09/09/2020	94666	ALASKA BUILT REAL ESTATE LLC	3233	20,000.00
09/09/2020	94669	ALASKA PLANS INC	3290	15,000.00
09/09/2020	94676	EYE GUYS LLC	3191	20,000.00
09/09/2020	94678	LANE FAMILY DENTAL	3215	20,000.00
09/09/2020	94684	NEW GENERATIONS LLC	3287	20,000.00
09/09/2020	94685	NORDSTROM FAMILY DENTAL	3241	20,000.00
09/09/2020	94686	NORTHERN COMFORT	3184	14,400.00
09/09/2020	94687	THE LAST FRONTIER BREWING CO L	3175	20,000.00
09/09/2020	94688	THE ROYAL NAILS SALON	3292	15,000.00
09/09/2020	94689	WINTER WINDOWS	1000	21,500.00
09/09/2020	94690	7TH GENERATION MEDICAL BILLING	3294	20,000.00
09/11/2020	94719	MATANUSKA ELECTRIC ASSOCIATION	432	69,456.29
09/18/2020	94747	DELUX ALASKA LLC	3309	15,000.00
09/18/2020	94749	FOXY NAILS TANNING SALON LLC	3271	20,000.00
09/18/2020	94753	ROBERT YUNDT HOMES LLC	3172	20,000.00
09/18/2020	94755	SITTING SWAN ACUPUNCTURE LLC	3312	10,000.00
09/18/2020	94756	STANLEY HEALTH CLINICS PC	3307	20,000.00
09/18/2020	94771	BDO USA LLP	2720	18,000.00
09/18/2020	94773	BIG DIPPER CONSTRUCTION INC	621	242,909.82
09/17/2020	94817	5 STAR NAILS	3315	15,000.00
09/25/2020	94820	ARCTIC OFFICE PRODUCTS	269	11,800.00
09/24/2020	94849	ALASKA PLANS INC	3290	15,000.00
09/24/2020	94853	GREAT CLIPS	3254	25,000.00
09/24/2020	94856	IHOP #3152	3258	20,000.00
09/24/2020	94860	ROBINSON MILLWORK INC	96	20,000.00
09/24/2020	94861	STANLEY HEALTH CLINICS PC	3307	25,000.00
09/24/2020	94863	TAILGATERS SPORTS BAR	3255	50,000.00
09/24/2020	94866	WINTER WINDOWS	1000	20,000.00
09/24/2020	94867	HACIENDA MEXICAN RESTAURANT #2	3317	25,000.00
09/25/2020	94869	MATANUSKA ELECTRIC ASSOC FOR	433	13,982.40
09/01/2020	993251	WELLS FARGO FEDERAL DEPOSIT	51	47,268.46
09/03/2020	993254	STATE OF ALASKA SBS	153	46,785.12
09/03/2020	993255	STATE OF ALASKA PERS	152	108,313.26
09/11/2020	993260	IUOE LOCAL 302/612 TRUST FUNDS	2803	87,750.00
09/14/2020	993262	WELLS FARGO FEDERAL DEPOSIT	51	47,048.52
09/15/2020	993265	IUOE LOCAL 302/612 TRUST FUNDS	2803	102,186.00

PREPARED 10/08/2020, 13:40:55
PROGRAM: GM350L
City of Wasilla

A/P CHECKS BY PERIOD AND YEAR
MINIMUM AMOUNT: 10,000.00
FROM 09/01/2020 TO 09/30/2020

PAGE 2

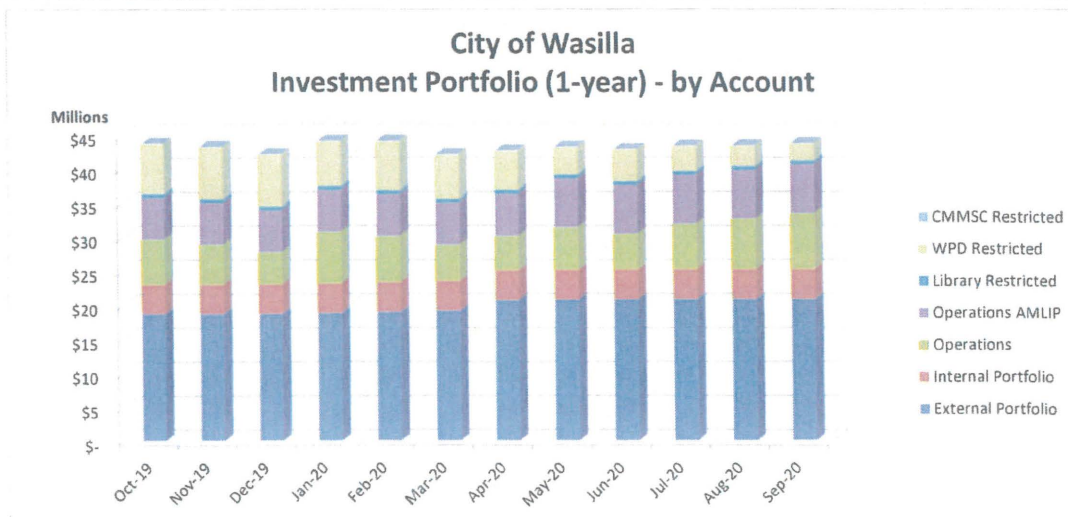
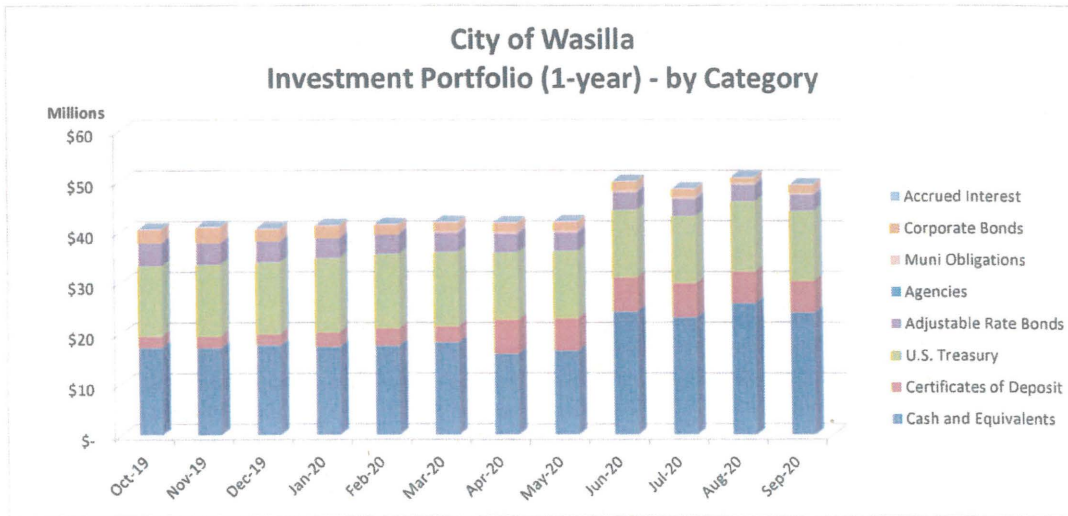
BANK CODE *ALL*

CHECK DATE	CHECK NUMBER	VENDOR NAME	VENDOR #	CHECK AMOUNT
09/16/2020	993266	STATE OF ALASKA PERS	152	105,566.60
09/16/2020	993267	STATE OF ALASKA SBS	153	46,231.42
09/30/2020	993274	STATE OF ALASKA SBS	153	45,858.32
09/30/2020	993275	STATE OF ALASKA PERS	152	106,411.68
09/28/2020	993277	WELLS FARGO FEDERAL DEPOSIT	51	46,331.72
09/28/2020	993278	ALASKA HOUSING FINANCE CORPORA	3322	720,000.00
09/30/2020	993281	BDO USA LLP	2720	36,000.00
DATE RANGE TOTAL *				2,653,518.69 *

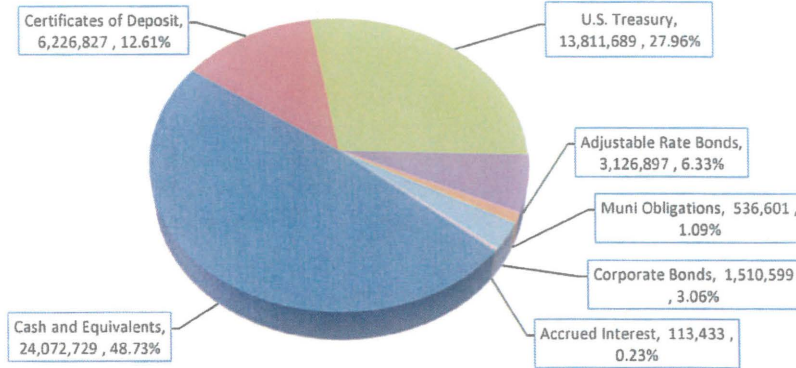
SUMMARY:	Total Cost	Market Value	% Allocation
Cash and Equivalents	24,073,148	24,072,729	48.73%
Certificates of Deposit	6,181,844	6,226,827	12.61%
U.S. Treasury	13,506,560	13,811,689	27.96%
Adjustable Rate Bonds	3,154,975	3,126,897	6.33%
Muni Obligations	522,054	536,601	1.09%
Corporate Bonds	1,510,220	1,510,599	3.06%
Accrued Interest	-	113,433	0.23%
	48,948,801	49,398,776	100.00%

SUMMARY:	Q1	Q2	Q3	Q4	Total
Investment earnings	117,450.64	-	-	-	117,450.64
Market value adjustments	(70,084.18)	-	-	-	(70,084.18)
Net revenue (loss)*:	47,366.46	-	-	-	47,366.46

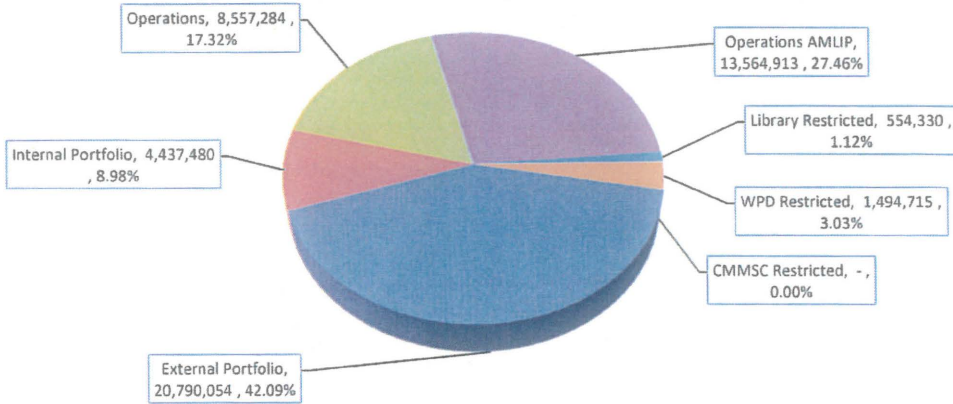
* before professional service fees and bank expenditures



**City of Wasilla
Investment Portfolio - by Category (09/30/2020)**



**City of Wasilla
Investment Portfolio - by Account (09/30/2020)**





CITY OF WASILLA

Finance Department
 290 East Herning Avenue
 Wasilla, Alaska 99654 7091
 Phone (907) 373-9080 Fax (907) 373-9085

WASILLA CITY COUNCIL INFORMATION MEMORANDUM IM No. 20-14

TITLE: Quarterly report of businesses that received a penalty waiver for the third quarter ending September 30, 2020 per WMC 5.16.150 B¹

Business Name	Owner Name	Address	City, State, Zip	Waiver Period	Amount of Penalty	Date of Waiver	Approved by:
HeBrews Café	Jessica Spradling	3541 N Banner Way	Wasilla, AK 99654	5/20	40.24	7/17/20	Troy Tankersley
Wells Fargo Bank NA		1655 Grant St FL 5 #A0397-052	Concord, CA 94520	4/20	26.00	6/26/20	Troy Tankersley
Tuel's Equipment Repair	Michelle Tuel	7360 W Silver Drive	Wasilla, AK 99623	5/20	26.25	7/20/20	Troy Tankersley
Sourdough Pawn & Gun	Denton Loy	1301 W Parks Hwy	Wasilla, AK 99654	4/20	48.43	6/23/20	Troy Tankersley
AK Inc #60012		1450 N Benson Ave Ste A	Upland, CA 91786	3/20	200.63	7/21/20	Troy Tankersley
AK Inc #60053		1450 N Benson Ave Ste A	Upland, CA 91786	3/20	158.62	7/21/20	Troy Tankersley
Mat Su Family Restaurant	Mark & Zinaida Egbert	401 W Parks Hwy Ste D-E	Wasilla, AK 99654	2/20	169.86	9/4/20	Troy Tankersley



CITY OF WASILLA

Finance Department

290 East Herning Avenue



Wasilla, Alaska 99654 7091

Phone (907) 373-9080 Fax (907) 373-9085

Alaska Home Builders	Vitaliy Sinchuk	PO Box 872612	Wasilla, AK 99687	4/20	75.00	9/4/20	Troy Tankersley
Smith Technologies LLC		101 W St John St	Spartanburg, SC 29306	4/20	75.00	9/4/20	Troy Tankersley
Northwest Medical LLC		PO Box 40460	Mesa, AZ 85274	5/20	27.81	9/4/20	Troy Tankersley
General Towing	Richard Fields	680 E Falkirk Circle	Wasilla, AK 99654	3/20	101.89	9/8/20	Troy Tankersley
Wasilla Veterinary Clinic	NVA Wasilla Veterinary Management	29229 Canwood Ste 100	Agoura Hills, CA 91301	5/20	335.28	9/8/20	Troy Tankersley
AutoZone #5000		PO Box 2198, Dept 8088	Memphis, TN 38101	5/20	442.92	9/15/20	Troy Tankersley
ANB Holdings	DBA Alaska Printing	1051 E Snow Hill Ave	Wasilla, AK 99654	5/20	75.00	9/18/20	Troy Tankersley

The finance director may waive the penalty on an account when; a written application by the seller is made within 45 business days of the penalty assessment; the account is in good standing; and the account has not received a penalty waiver within the last 24-month period. All waivers granted shall be reported to council at least once each calendar quarter.

Memorandum

To: Troy Tankersley, Finance Director 
From: Maureen Graham, Sales Tax Auditor/Accountant 
Date: 10/8/20
Re: Sales Tax Auditor Update for the period ending September 30, 2020

The tables below reflect the activity conducted on behalf of the sales tax audit program for the current fiscal year July 1, 2020 to September 30, 2020:

Activity Description	Quantity
Number of audits initiated	0
Number of audits completed	0
Number of audits in review	0
Number of audits awaiting documentation	0
Number of reviews completed (improper rate/unlicensed businesses)	1

Audit Results:	
Number of audits resulting in improper documentation finding	0
Number of audits resulting in balance due finding	0
Number of reviews completed resulting in balance dues	0
Collections due from audit and/or reviews	\$0

Other Functions performed this Quarter:	
Sales tax classes offered to local businesses (monthly)	0
Number in attendance to sales tax classes	0
Compliance Letters Mailed	0

Due to staffing shortages and Covid-19 much of the last quarter was spent covering the sales tax position, Covid grant administration, as well as workflow and process changes related to the new Alaska Remote Sellers Sales Tax Commission (ARSSTC).

Per request, I have researched and tested an online option to hold sales tax classes remotely to reach more people during this time of social distancing and limited public contact. I hope to be able to organize and offer these classes soon.

As of September 2020, there were 352 accounts registered and collecting city sales tax with the ARSSTC, an increase of 209 since July 2020. Only 30 of them previous filers. As we transition to the MuniRevs software and through our renewal process for the upcoming year, I hope to identify businesses currently licensed with the City that should be migrated to the ARSSTC. Much of the next weeks/months will be devoted to this software transition, implementation, and training. The initial feedback we have received from businesses has been very positive.