



2015 ANNUAL REPORT





2015 began with a search for a new City Manager, after Walt Wrede, Homer's City Manager of twelve years, retired at the end of 2014. After months of searching, City Council made a selection from within the City's own employee ranks.

Katie Koester, Homer's Community & Economic Development Coordinator of three years, was hired in April for a three year contract. While Ms. Koester is new to the position of City Manager, she is not new to Homer. She was born and raised in Homer. She also brings great qualifications. She holds a Master of Political Science from Pontific Catholic University of Chile, Santiago, and a B.A. in Government from Smith College, Northampton, Mass. Prior to her work for the City, she served eight years as Chief of Staff for Rep. Paul Seaton.



**Katie Koester,
City Manager**

CITY MANAGER'S MESSAGE

I'm very appreciative of the trust and opportunity that the Mayor and City Council have given me to serve the citizens of Homer as City Manager. I look forward to working with Council, the City's exemplary employees and engaged citizens to provide services and produce results that benefit the collective community.

This Annual Report provides a brief summary of many—but not all—of our accomplishments in 2015, and is a snapshot that highlights key City services.

The impact of the state's fiscal situation and the declining price of oil is affecting all Alaskan organizations. The City of Homer is no exception.

In 2015, the City received a \$330,000 reduction in our community jail contract from the Alaska Department of Corrections. Additionally, in anticipation of the elimination of Revenue Sharing by the State, Council removed Revenue Sharing from the FY 2015 Operating Budget. This forced mid-year cuts to the 2015 operating budget which resulted in the loss of three staff positions.

Looking ahead we can anticipate further declines and budget challenges. However, under City Council's strong leadership, I am confident we will develop budget solutions while striving to remain as efficient, productive and responsive to the needs of Homer residents.

City staff are constantly looking for ways to do more with less. I am proud of the work, professionalism, and high level of service City of Homer employees provide to the public.

THANK YOU FOR YOUR SERVICE

Councilmembers Francie Roberts and Beau Burgess served their last terms in 2015.



Francie has served on the Homer City Council since 2007, and was Mayor ProTem from 2012 to 2015. She also served on several committees including the Emergency Operations Plan Review Committee in 2012, Transportation Advisory Committee from 2008 to 2014, and most recently the Sustainable Animal Control Committee from 2015 - 2016.



Beau has served on the Homer City Council since 2012. He has also served on the Water & Sewer Rate Task Force from 2012 to 2013 and the Cannabis Advisory Commission from May 2015 to October 2015.

Homer's Mayor and City Council is a diverse group of professionals dedicated to their elected roles as policy makers, guiding City government and helping maintain Homer's quality of life and local economy. City Council meets on the 2nd and 4th Mondays of each month at 6:00 pm in Cowles Chamber at City Hall. Agendas are posted on the City of Homer website and at City Hall. City Council meetings are integral to running a transparent, representative government that meets the needs of the community. Residents and interested stakeholders are encouraged to attend and participate in the meetings. You may also listen in on KBBI public radio, AM 890.

Meet Your Mayor and City Council Members



Beth Wythe, Mayor

Mayor Wythe was elected as Mayor to the City of Homer in October 2012 and re-elected in 2014. Beth has been a resident since 1973 when she relocated to Homer with her family. She is a 1978 Homer High School graduate and has a Master's Degree in Public Administration through the University of Alaska Southeast. Beth is completing her second term as Mayor, which was preceded by eight years on the Council. Representing her community and working to provide economic solutions to the challenges that face our community each year has been a privilege. She says, "Public representation is not always easy, but it is always rewarding."



Donna Aderhold

Donna, elected to City Council in 2015, is currently the Science Coordinator for the Gulf Watch Alaska Program through the National Oceanic & Atmospheric Administration, which monitors the Gulf of Alaska ecosystem. Donna serves as a member of the Kachemak Heritage Land Trust Board of Directors, the Kachemak Bay Research Reserve Community Council, the Coastal Observation and Seabird Study Team, and participates in a group seeking to understand and resolve homelessness in Homer.



Dave Lewis

Dave has served on Homer's City Council since 2008. Dave arrived in Alaska in 1976 and began his journey as a school teacher in the bush for 12 years. After moving to Homer in 1989, he taught in the Kenai Peninsula School District for nine years before retiring. Currently Dave is the Kachemak Bay Campus Coordinator for the Youth Job Training Program. Dave has been a member of the Homer Hockey Association for over 17 years, and has served on their board for over ten years. Together with his wife, he raised two sons in Homer.



Catriona Reynolds

Elected to City Council in 2014, Catriona is Clinic Manager for Kachemak Bay Family Planning, a position she's held since 2003. She serves on the Alaska Medical Care Advisory Committee and is an active member of the National Family Planning and Reproductive Health Association, MAPP of the Southern Kenai Peninsula and Green Dot. Catriona has two children who have benefited from growing up in the community. She commutes year-round on her bicycle and loves to adventure with family, friends or solo by bike, foot or pack raft.



Heath Smith

Heath Smith was elected to office in November 2015.



Gus Van Dyke

Gus Van Dyke was elected to office in 2013.



Bryan Zak

Bryan Zak has been on City Council since 2008. His current term will expire October 2016. When not at Council meetings, Bryan provides counseling to business owners through the Southwest Alaska Small Business Development Center and owns and manages Alaska Adventure Cabins and Zak's Realty. He is the Assistant District Governor for Rotary District 5010, is on the Outreach Committee for Homer United Methodist Church and is a representative to the Kenai Peninsula Economic Development District.



Insuring an open, accessible government

City Clerks provide primary administrative support to the City Council and Community Advisory Commissions. While much of this work is behind the scenes, Clerks also perform vital public and democratic functions including public access to records and information and administering local elections. Clerks insure government transparency and public access.

2015 HIGHLIGHTS

- Staff Reductions**
The Clerk's Office retains municipal records to preserve the history of the City of Homer. Records are categorized, indexed, filed and scanned into digital documents for space conservation and easy accessibility. Losing funding for the Clerical Assistant position significantly reduced the number of permanent records that were transferred into digital form in 2015; Council did appropriate funds for an independent vendor to continue the conversion process.
- City of Homer Website Updated**
Working with IT and the library staff, the City Clerks helped design and launch an improved City of Homer website. Check the website out at www.cityofhomer-ak.gov. It contains a wealth of information!



Jo Johnson, City Clerk (center) with Deputy City Clerks Melissa Jacobsen and Renee Krause

 Attended & documented 157 meetings	 Processed 45 Ordinances and 111 Resolutions	 Processed 207 Memoranda	 Processed 127 Public Records Requests
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Promoting growth, preserving quality



Rick Abboud, City Planner (right) with Deputy City Planner, Julie Engebretsen and Planning Technician, Dotti Harness

The Planning Department plays a vital role in the continued success of Homer. The Department, with input from the public, develops long-range plans that promote sustainable growth while preserving Homer's unique character.

2015 HIGHLIGHTS

- Tall Structures**
The "cell tower" ordinance ensures safety and requires industry experts to review cell tower applications to make sure that structural, site and operations concerns are addressed.
- Marijuana**
The State of Alaska legalized marijuana, giving Homer one year to decide if, and how the commercial marijuana industry should be regulated. The Planning Commission worked with the newly formed Cannabis Advisory Commission to review the implications of and recommendations for zoning of marijuana cultivation, manufacturing, testing and retail sales within city limits.
- Wind Energy Systems**
The Planning Commission reviewed zoning requirements for Small Wind Energy Systems, deleting the one acre requirement while retaining setback requirements.
- Bridge Creek Water Protection District**
Planning reviewed mitigation standards in the BCWPD, streamlining the permitting process on small lots.
- Staff Reduction**
Due to budget cuts, Planning Tech Travis Brown, was transferred to fill a vacant Port and Harbor Officer position.

In 2015 the Planning Office Issued

- 60 Zoning Permits
- 38 Residential Construction Permits
- 5 Commercial Construction Permits
- 17 New Additions & Accessories Permits



Keeping the public's trust in a safe, secure Homer

Homer Police Department protects the public, keeps the peace and serves the public in times of emergency. The Department utilizes community based policing and pro-active enforcement techniques to accomplish its mission.

2015 HIGHLIGHTS



- HPD Mentors Youth Throughout the Year**
The Police Department has a long history of commitment to improving the lives and opportunities for local youth through numerous outreach programs. In 2015, HPD received a grant from the Alaska Highway Safety Division to fund Project Drive. Project Drive puts youth in the driver's seat of an ATV while wearing alcohol impairment simulation goggles to teach first-hand the effects of drinking on driving. HPD's effort is deterring poor decisions by youth and reducing impaired driving. It also provides a great opportunity to connect with teenagers and have fun, positive interactions with them.



- Armed Robber Apprehended**
Homer experienced two armed robberies late in 2015. Armed robberies rarely occur in Homer, with less than five having occurred in the last 15 years. The suspect in these crimes has been arrested. He admitted to committing the robberies to fuel his heroin habit. Although the number of drug related arrests remains very low, we are seeing more drug addicts coming through the jail, indicating an overall increase in drug use throughout Homer and the outlying areas. Officers are now trained in the use of Naloxone, a drug used to treat opioid overdoses. All officers are carrying opioid overdose kits containing the drug, with intranasal injectors.











- King of Norway**
In May, Homer was visited by the King Harald V of Norway. Homer Police Officers assisted the Secret Service in providing security for the trip.
- Staff Reductions**
Jail staffing was reduced by one full time position in 2015 due to budget cuts. The jail is staffed approximately 80% of the time with Dispatchers and Police Officers filling in to monitor prisoners when no Jail Officers are on duty. The department also lost one full time dispatch position in 2015.

The Fire Department protects and serves community members when threatened by fire, accidents, and natural or man-made disasters. To accomplish their mission, HVFD delivers proactive emergency risk management, emergency services, and educational prevention programs.

2015 HIGHLIGHTS

- Dedicated Staff and Volunteer Corps**
HVFD's 5 paid staff and 36 volunteers devoted 2,804 hours responding to calls, 3,829 hours in training, 263 hours providing fire and injury prevention programs to the community and 629 hours providing community services such as standing by at sporting events.
- Engine 4 Refurbished**
Engine 4, originally purchased in 1984, was upgraded, replacing worn out and damaged components, and upgrading vital systems, adding another 10-15 years of life. Engine 4 will eventually serve the Skyline Fire Station, adjacent to Homer's Water Treatment Plant, when another fire truck sent to Washington for the same treatment, is returned.
- Fire Chief Earns Certified Emergency Manager Award**
Homer's Fire Chief, Bob Painter, became only one of four Alaskans to be awarded Certified Emergency Manager by the International Association of Emergency Managers, recognizing the Chief's (and entire Department's) commitment to providing the best service to the community possible in every aspect of public safety.

	8,819 service request calls into dispatch
	7,572 incidents filed with 507 arrest charges
	Oversaw 872 prisoner days in Homer Community Jail
	500 youth participated in Project Drive, deterring impaired driving

	Responded to 538 emergency medical calls
	Responded to 67 fire calls
	Extinguished 25 fires (structural, wildland and vehicle fires)
	Provided 7,524 hours of direct community education and prevention services



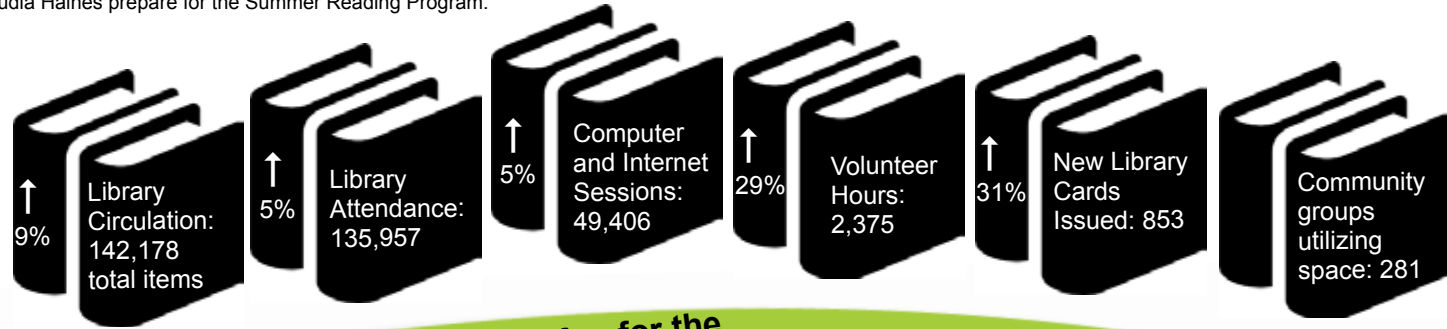
Homer Library - enriching the lives of community members

2015 HIGHLIGHTS

- **Celebration of Lifelong Learning** honored Michael Hawfield and Youth Award winner Sabina Karwowski.
- **Big Read** - Hundreds of participants read Ray Bradbury's *Fahrenheit 451*. Bradbury's official biographer, Sam Weller, led a writing class and gave a capstone presentation, ending a month of fabulous literary activities.
- **Youth Services** flourish --Preschool and Small Fry Storytimes served 3,820; the Summer Reading Program reached 970, with participation growing annually. Special programs include monthly Lego and Minecraft Clubs and a *Curiosity Creates!* grant-funded after-school Maker's Club incorporating science, technology, engineering, art and math into fun activities for youth.
- **Adult Programs** offered ham radio, tech-help and genealogy classes, a new "15 in '15" reading club, civic discussions, a candidates forum and more!



Paul Banks "Heroes" helping Youth Services Librarian Claudia Haines prepare for the Summer Reading Program.



Public service equals great public fun for the Community Recreation Program

2015 HIGHLIGHTS

- **Mike Illg**, Homer's Community Recreation Manager was awarded the highest recognition that Alaska Recreation and Park Association can bestow: the Professional Award.
- **Hosted the Alaska Recreation & Parks Association Conference** in Homer, attracting over 150 participants including Alaska Governor Bill Walker and First Lady Donna Walker.
- **Expanded** both the Pickleball Program and Adult Basketball League (from 6 to 8 teams).
- **Partnered** with SPROUT to provide a bi-annual clothing swap for families with children age 0-5 years.



Provided 94 recreation programs and events enjoyed by 4,699 individual participants for a total of 27,468 repeat visitors

Benefited from 4,626 volunteer hours donated by 58 individuals

Contracted 25 individual instructors, generating \$18,000 in local wages

Public Works - maintaining & improving infrastructure

CAPITAL IMPROVEMENTS COMPLETED IN 2015



Harbormaster's Office Building Replacement
Homer celebrated the Grand Opening of the new Harbormaster Office in May, 2015. The project included over slope development which provided for a boardwalk pedestrian walkway and improved visibility from the new building into the Small Boat Harbor. The building provides facilities that will improve and support harbor maintenance activities.



Harbor Float Replacement
This project, funded 50% by a State grant; 50% by City bond proceeds, provides improved floats in the Small Boat Harbor, including A, J, R, and S float replacement and utility improvements (on the west side of the harbor); and System 4 improvements including portions of AAA float and HH and JJ float replacement with utility improvements (on the east side).



City Beautification Project
The Parks and Recreation Department has again this year provided thousands of plants for City flower beds and local business barrels and planting areas.



Beluga Slough Trail Replacement (Phase II)
The last portion of plastic trail that runs from the Islands and Ocean Visitor Center trail across Beluga Slough to Bishop's Beach was replaced with an elevated trail. This project was funded using City roads and trails funds and a USF&W grant. The new trail allows for restoration of wetlands disturbed by the old trail and provides ADA compliant access for visitors and local users.



Public Works Equipment Storage Shed
To protect important and expensive equipment, a storage shed was constructed behind Public Works. This facility will extend the life of equipment/vehicles used to maintain City infrastructure.



Ramp 5 Restroom Construction
Using Cruise Ship Passenger Head Tax funds, a restroom was constructed near the Ramp 5, which provides facilities at the northwest corner of the Homer Small Boat Harbor. Installed near the restroom is the *Circle Hook* sculpture (using 1% for Art funds). The *Circle Hook* is reported to be the largest fishing hook sculpture in the galaxy.

- 46.3 miles of maintained streets
- 114 vehicles and heavy equipment maintained
- 49 miles of water line; 45 miles of waste water line
- 124,888,600 gallons of water supplied to 1,777 customers
- 247 acres of park and recreation areas maintained
- 5.41 miles of trails maintained
- 13,807 tent nights at City campgrounds





Business begins where the land ends

The Port and Harbor Department provides safe port and harbor facilities for our commercial clients, recreational users, and the general public. They

are charged with managing and maintaining these facilities cost effectively, and administering Tariff and procedures fairly and equitably for all users. 2015 was a busy and productive year that saw the completion of many harbor improvements detailed below.

• Harbor Trails Project Completed

The Harbor now features two miles of public walking/biking trails. New trails added in 2015 allow you to entirely circumnavigate the harbor, and connect to the 4.5 mile Spit Trail leading all the way back to the base of the Homer Spit.



New restroom and trail additions to Homer Harbor.

• New Restroom at Ramp 5

The new restroom and Circle Hook sculpture make big changes to the corner of Freight Dock and Spit Road. This restroom serves System 2 vessel owners, visitors at the campground across Spit Road and folks out enjoying the harbor's walking trail. Now that several new restrooms dot Homer Harbor, its hard to believe that we only provided an outhouse in that location for all those years!

• Load and Launch Ramp Replaced

As part of an AK Department of Fish & Game grant, Homer's Load and Launch Ramp was completely replaced by Harris Sand and Gravel between September and the first week in December. The replacement fixed deteriorating ramps and floats and features a more gradual transition between the uplands and the ramp, improving visibility, and a steeper ramp so users won't have to back their trailers as far into the water as before.



New load and launch ramp construction in Sept. 2015.

• Float System Replacements and Upgrades

The System 1 float project replaced approximately 1500 feet of float system and installed additional flotation under exiting floats. Other upgrades included replacing ramp 3, and bringing shore power and a new potable water system to parts of that system. Fire suppression capability on System 1 was also improved with the addition of two new equipment sheds for fire response and maintenance equipment and a fire hydrant system that allows Homer's Volunteer Fire Department to connect directly to the city's water main. Some floats on System 4 were also replaced and potable water and shore power provided there, upgrading the moorage system to better serve the needs of our fleet.



New load and launch ramp completed in Dec. 2015.

• Pioneer Dock Fender Rehab and Covered Walkway Completed

The City worked with the Alaska Marine Highway System to make improvements to the Pioneer Dock. This fully funded State project brought improvements to the dock's fendering systems and built a covered walkway from the parking lot out onto the dock. These improvements protect ferries and large-class vessels pulling up to the dock and provide weather protection to the ferry crew and customers when embarking/disembarking.



System 1 float replacements and upgrades.

• New Harbormaster's Office

Thanks to the efforts and support of the City Council and Mayor, Commissions, Committees and special Task Forces we planned and built a new Port and Harbor office next to ramp 7. Wow what an improvement!



Reception desk at new Harbormaster's office.

• City and Alaska Liquid Natural Gas (AKLNG) Explore Homer Harbor's Role in Project Development

The City met several times with planners for the purpose of understanding the scope and long range benefit of this potential development project. Homer's Port and Harbor will be a major support facility for this fleet due to the fact that we are the only ice free deep water port in Cook Inlet and that Kachemak Bay is a safe anchorage for all large vessels using Cook Inlet.

• Deep Water Dock Expansion Study

A team of city staff and R&M consulting are continuing to plan and study options for improving the cargo handling capabilities of Homer's Deep Water Dock.

• Rate Structure Study

The Port and Harbor Advisory Commission began work with Northern Economics to investigate equitable rate structures for mooring vessels in the harbor.

• Abandoned Derelict Vessel Task Force

The ADV Task Force's work is helping Homer be proactive in its support for finding solutions to derelict vessels. The Task Force brings together state and federal agencies, municipalities and other interested stakeholders to improve coordination in addressing ADV and identifying long-term needs for prevention and effective management of ADV around Alaska.

FINANCE DEPARTMENT

The City's Finance Department covers a wide range of duties, from basic bookkeeping to governmental accounting, financial analysis and reporting. Finance is also responsible for budget preparation, payroll, revenue collection, assessments, grant reporting, accounts payable, treasury management and safeguarding the City's assets.



We are pleased to present the 2015 financial summary on the following pages.

For further details regarding the City's financial performance, please refer to the Certified Audit Financial Statement on the City's Website in the Finance Department section. The link is:

<http://www.cityofhomer-ak.gov/finance/2015-audited-basic-financial-statements>.

2015 HIGHLIGHTS

• Staff Reduction

In 2015, the Finance Department experienced significant changes. Laurie Moore, Accounting Supervisor, retired at the end of August after nearly twenty years of service. As Accounting Supervisor, Laurie was responsible for General Ledger maintenance and the annual audit process. Due to the fact that the City is facing budget cuts, after Laurie retired, the City did not fill that position. Rather, job duties and functions were rearranged to accommodate the fewer number of department staff.

• Ambulance Billing

A change ambulance billing has helped accomplish this downsizing without compromising public services. Ambulance billing has been a time consuming challenge in the Finance Department for many years. Given decreased staffing, and the increasing demands and expertise needed in today's health care billing environment, City Council approved contracting out this major task, providing Finance Department personnel the flexibility to cross train in other positions.



Finance Dept staff L to R: Lori Sorrows, Kim Gilbert, John Li (Director), Julie Swisher, Angie Kalugin and Jenna deLumeau



STATEMENT OF ACTIVITIES - YEAR ENDED 12/31/2015

Function/Program	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Fees, Fines & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-type Activities	
Governmental Activities							
General government	\$ 3,574,943	\$ 769,680	\$ 139,301	\$ 1,005,842	\$ (1,660,120)	\$ -	\$ (1,660,120)
Public safety	5,913,847	271,064	842,408	-	(4,800,375)	-	(4,800,375)
Public works	3,557,714	11,877,674	47,511	-	8,367,471	-	8,367,471
Library	916,231	-	44,007	-	(872,224)	-	(872,224)
Airport	179,088	128,748	2,151	-	(48,189)	-	(48,189)
Parks and recreation	809,427	166,028	8,686	-	(634,713)	-	(634,713)
Community services	288,948	36,768	4,745	-	(247,435)	-	(247,435)
Water	2,659,275	2,234,246	37,312	-	(387,717)	-	(387,717)
Sewer	1,927,419	1,857,380	28,701	-	(41,338)	-	(41,338)
Unallocated interest	1,000,179	-	-	-	(1,000,179)	-	(1,000,179)
Total Governmental Activities	20,827,071	17,341,588	1,154,822	1,005,842	(1,324,819)	-	(1,324,819)
Business-type Activities							
Port and harbor	7,045,968	4,159,365	72,180	5,436,689	-	2,622,266	2,622,266
Total	\$ 27,873,039	\$ 21,500,953	\$ 1,227,002	\$ 6,442,531	(1,324,819)	2,622,266	1,297,447
General Revenues							
Property taxes				3,177,768	-	-	3,177,768
Sales taxes				7,536,678	-	-	7,536,678
Grants and entitlements not restricted to a specific purpose				370,845	24,184	-	395,029
Investment income				116,134	45,111	-	161,245
Total General Revenues				11,201,425	69,295		11,270,720
Special Item - construction of gas pipeline on behalf of third parties							
				(67,891)	-	-	(67,891)
Change in Net Position				9,808,715	2,691,561		12,500,276
Beginning Net Position, as restated (Note 15)				75,979,571	47,014,103		122,993,674
Ending Net Position				\$ 85,788,286	\$ 49,705,664		\$ 135,493,950

Economic Factors and Next Year's Budgets and Rates

The State's uncertain fiscal situation will affect the City of Homer both in direct cuts and a contracting Alaskan economy that will be a result of reduced state spending. The loss of revenue associated with the sales tax exemption for unprepared foods also affects future revenues.

The Water and Sewer Utility Fund remains vulnerable due to the City owning a production and distribution system infrastructure that is very expensive to operate and maintain and has relatively few customers to pay for it. The City has a reliable source of funds to build things and expand the infrastructure (dedicated sales tax). The past two years City Council has made continuous efforts to address the inadequate funds (user fees) to maintain sufficient operating expenditures. The Water/Sewer fund shows an excess of revenue over expenditures in the amount of \$572 after capital outlays of \$181 and debt services of \$1,160. The Port and Harbor Enterprise Fund is showing an excess in revenues over expenditures of \$107 before depreciation.

STATEMENT OF NET POSITION

December 31, 2015	Governmental Activities	Business-type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	\$ 16,992,666	\$ -	\$ 16,992,666
Receivables, net of allowance for doubtful accounts:			
Accounts	338,813	152,790	491,603
Sales and property taxes	1,245,051	-	1,245,051
State and federal grants and loans	971,140	1,571,369	2,542,509
Assessments	11,898,276	-	11,898,276
Other	136,935	-	136,935
Internal balances	787,421	(787,421)	-
Inventory	338,904	14,431	353,335
Prepaid items	289,422	67,121	356,543
Restricted cash and investments	3,616,457	306,074	3,922,531
Capital assets not being depreciated - land and construction in progress	12,565,472	31,090,240	43,655,712
Other capital assets, net of accumulated depreciation	69,312,762	24,273,969	93,586,731
Total Assets	118,493,319	56,688,573	175,181,892
Deferred Outflows of Resources - related to pensions	1,491,149	282,529	1,773,678
Total Assets and Deferred Outflows of Resources	\$ 119,984,468	\$ 56,971,102	\$ 176,955,570
Liabilities, Deferred Inflows of Resources, and Net Position			
Liabilities			
Accounts payable	\$ 237,037	\$ 120,524	\$ 357,561
Enstar FMA refunds	1,370,803	-	1,370,803
Accrued payroll and related liabilities	156,719	21,475	178,194
Accrued interest payable	234,979	-	234,979
Prepaid rentals and deposits	56,901	913,490	970,391
Unearned revenue	29,135	101,507	130,642
Noncurrent liabilities:			
Due within one year:			
Accrued leave	300,000	75,000	375,000
Notes payable	1,282,912	-	1,282,912
Capital leases	90,615	-	90,615
General obligation bonds payable	-	135,000	135,000
Special assessment bond payable with government commitment to Kenai Peninsula Borough	778,636	-	778,636
Due in more than one year:			
Accrued leave	438,902	153,017	591,919
Notes payable	12,218,481	-	12,218,481
Capital leases	177,419	-	177,419
General obligation bonds payable including bond premium	-	3,760,328	3,760,328
Special assessment bond payable with government commitment to Kenai Peninsula Borough	7,486,589	-	7,486,589
Unearned revenue	-	216,000	216,000
Net pension liability	9,174,594	1,738,315	10,912,909
Total Liabilities	34,033,722	7,234,656	41,268,378
Deferred Inflows of Resources - related to pensions	162,460	30,782	193,242
Net Position			
Net investment in capital assets	68,108,807	51,762,578	119,871,385
Restricted for:			
Roads and trails	8,079,071	-	8,079,071
Special service district	278,092	-	278,092
Permanent fund	2,042,608	-	2,042,608
Unrestricted (deficit)	7,279,708	(2,056,914)	5,222,794
Total Net Position	85,788,286	49,705,664	135,493,950
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 119,984,468	\$ 56,971,102	\$ 176,955,570