Balance Sheet: HART - Trails

(Homer Accelerated Roads & Trails)

	FY 13 Audited 12/31/2013	FY 14 Draft 12/31/2014	FY 15 YTD 3/31/2015	
Cash & Investment:	422,411	524,797	518,120	
Receivables :				
Accounts R	*0*	*0*		
Sales Taxes R	*19,211*	*18,995*	*18,995*	
Assessments R	*0*	*0*	*0*	
Grants, Loan R	*0*	*0*	*0*	
Total Receivables	19,211	18,995	18,995	
Total Assets	441,623	543,793	537,115	Total Assets
Liabilities:	0	0	0	
Deferred Inflows:	0	0	0	
Total Liabi. & Deferred Inflows	**0**	**0**	**0**	
Nonspendables (inventories & Prepaid)	0	0	0	
Restricted - Trails	**441,623**	**543,793**	**537,115**	
Total Fund Balance	441,623	543,793	537,115	Net Asset
Total Liab + Deferred Inflows + Fund Bal	441,623	543,793	537,115	
	0	0	0	

Revenues & Expenditures: HART - Trails

(Homer Accelerated Roads & Trails)

	FY 13 Audit 12/31/2013	FY 14 Draft 12/31/2014	FY 15 YTD 3/31/2015
Revenues			
Sales Tax	121,725	124,744	22,538
Interest Income	1,448	1,391	0
Total Revenues	123,172	126,135	22,538
Expenditures			
S, W, & B	107	0	0
Admin Fees	8,415	10,386	28,841
Construction Costs	18,103	5,810	375
Other Costs	17,500	7,769	0
Debt Service -Principal	0	0	0
Debt Service -Interest	0	0	0
Total Expenditures	44,125	23,965	29,216
Excess of Revenues Over(Under) Exp.	79,047	102,170	(6,678)
Transferred Out to Projects	**0**	**0**	**0**
Changes in Fund Balance	79,047	102,170	(6,678)
Fund Balance (Beginning) 1/1/2013	362,576	441,623	543,793
Fund Balance (Ending) 12/31/2013	441,623	543,793	537,115

Balance Sheet: HART - Roads

(Homer Accelerated Roads & Trails)

	FY 13 Audited 12/31/2013	FY 14 Draft 12/31/2014	FY 15 YTD 3/31/2015	
Cash & Investment:	**5,852,924**	**6,823,357**	**6,910,837**	
Receivables :				
Accounts R	*0*	*0*		
Sales Taxes R	*172,868*	*170,922*	*170,922*	
Assessments R	*0*	*0*	*0*	
Grants, Loan R	*0*	*0*	*0*	
Total Receivables	**172,868**	**170,922**	**170,922**	
Total Assets	**6,025,792**	**6,994,278**	**7,081,759**	Total Assets
Liabilities:	0	0	0	
Deferred Inflows:	0	0	0	
Total Liabi. & Deferred Inflows	**0**	**0**	**0**	
Nonspendables (inventories & Prepaid)	0	0	0	
Restricted - Road	**6,025,792**	**6,994,278**	**7,081,759**	
Total Fund Balance	**6,025,792**	**6,994,278**	**7,081,759**	Net Asset
Total Liab + Deferred Inflows + Fund Bal	**6,025,792**	**6,994,278**	**7,081,759**	
	0	0	0	

Revenues & Expenditures: HART - Roads

(Homer Accelerated Roads & Trails)

	FY 13 Audit 12/31/2013	FY 14 Draft 12/31/2014	FY 15 YTD 3/31/2015
Revenues			
Sales Tax	1,095,521	1,122,738	202,846
Interest Income	25,966	18,068	0
Total Revenues	**1,121,488**	**1,140,807**	**202,846**
Expenditures			
S, W, & B	16,247	0	0
Admin Fees	75,737	93,476	115,365
Construction Costs	1,320,529	33,800	0
Other Costs	12,599	45,045	0
Debt Service -Principal	0	0	0
Debt Service -Interest	0	0	0
Total Expenditures	**1,425,112**	**172,320**	**115,365**
Excess of Revenues Over(Under) Exp.	**(303,625)**	**968,486**	**87,481**
Transferred Out to Projects	**0**	**0**	**0**
Changes in Fund Balance	**(303,625)**	**968,486**	**87,481**
Fund Balance (Beginning) 1/1/2013	**6,329,417**	**6,025,792**	**6,994,279**
Fund Balance (Ending) 12/31/2013	**6,025,792**	**6,994,279**	**7,081,760**

Balance Sheet: HAWSP

(Homer Accelerated Water & Sewer Projects)

	FY 13 Audited 12/31/2013	FY 14 Draft 12/31/2014	FY 15 YTD 3/31/2015	
Cash & Investment:	(4,560,303)	(4,371,033)	(4,386,852)	
Receivables :				
Accounts R	*0*	*0*		
Sales Taxes R	*192,079*	*189,917*	*189,917*	
Assessments R	*5,177,701*	*4,814,314*	*4,757,278*	
Grants, Loan R	*1,580,014*	*0*	*0*	
Total Receivables	6,949,794	5,004,231	4,947,195	
Total Assets	2,389,491	633,198	560,343	Total Assets
Liabilities:	0	0	0	
Deferred Inflows:	5,177,701	4,814,887	4,814,887	
Total Liabi. & Deferred Inflows	5,177,701	4,814,887	4,814,887	
Nonspendables (inventories & Prepaid)	0	0	0	
Assigned - W & S (From R & E)	(2,788,210)	(4,181,689)	(4,254,543)	
Total Fund Balance	(2,788,210)	(4,181,689)	(4,254,543)	Net Asset
Total Liab + Deferred Inflows + Fund Bal	2,389,491	633,198	560,343	
	0	0	0	

Revenues & Expenditures: HAWSP

(Homer Accelerated Water & Sewer Projects)

	FY 13 Audit 12/31/2013	FY 14 Draft 12/31/2014	FY 15 YTD 3/31/2015	
Revenues				
Sales Tax	1,217,246	1,247,502	225,384	
W & S Special Assessments	243,824	438,086	14,343	
Total Revenues	1,461,070	1,685,588	239,727	
Expenditures				
Admin Fees -W	**71,506**	52,360	72,103	
Admin Fees -S	**71,506**	52,360	72,103	
Prof & Spec Svc	**0**	117,491	0	
Debt Service -Principal	*811,620*	*812,933*	*54,344*	
Debt Service -Interest	*145,435*	*186,490*	*114,032*	
	957,056	**999,422**	**168,376**	
Total Expenditures	1,100,068	1,221,633	312,582	
Excess of Revenues Over(Under) Exp.	361,002	463,956	(72,854)	
De-obligation Loan Receivables		(1,580,014)	**0**	as exp.
Transferred Out to Projects	(149,926)	(277,421)	**0**	
Changes in Fund Balance	211,076	(1,393,479)	(72,854)	
Fund Balance (Beginning) 1/1/2013	(2,999,286)	(2,788,210)	(4,181,689)	
Fund Balance (Ending) 12/31/2013	(2,788,210)	(4,181,689)	(4,254,543)	

Sale Tax Revenue Distribution