

Kenai Peninsula Borough
Finance Department

MEMORANDUM

TO: Brent Johnson, Assembly President
Members of the Kenai Peninsula Borough Assembly

THRU: Mike Navarre, Borough Mayor *MN*

THRU: Brandi Harbaugh, Finance Director *BH*

FROM: Sarah Hostetter, Payroll Accountant *SH*

DATE: February 6, 2023

RE: Capital Project Reports – December 31, 2022

Attached are the quarterly project reports for the Borough's capital project funds:

- Fund 400 - Borough and Grant Funded School Capital Projects Fund
- Fund 401 - Bond Funded Capital Projects Fund
- Fund 407 - General Government Capital Projects Fund
- Fund 411 - Solid Waste Capital Projects Fund
- Fund 434 - Road Service Area Capital Projects Fund
- Fund 441 - Nikiski Fire Service Area Capital Projects Fund
- Fund 442 - Bear Creek Fire Service Area Capital Projects Fund
- Fund 443 - Central Emergency Service Area Capital Projects Fund
- Fund 444 - Western Emergency Service Area Capital Projects Fund
- Fund 446 - Kachemak Emergency Service Area Capital Projects Fund
- Fund 455 - Communication Center 911 Capital Projects Fund
- Fund 459 - North Peninsula Recreation Service Area Capital Projects Fund
- Fund 490 - Central Peninsula Hospital Capital Projects Fund
- Fund 491 - South Peninsula Hospital Capital Projects Fund

School Revenue Projects - Fund 400

Balances through December 31, 2022

Project	Year Appropriated	Site Number	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
13DSG	2013	78050	A/W Design Improvements	\$ 200,000	\$ 107,382	\$ -	\$ 92,618	\$ 107,382
14000	2014	78050	A/W Auditorium Lighting	75,000	9,322	-	65,678	9,322
17727	2017	78050	A/W Bleacher Replacement	100,000	22,675	-	77,325	22,675
17780	2017	78050	A/W Playground Upgrades	75,000	7,421	2,975	70,553	4,447
17782	2017	78050	A/W ADA Upgrades	75,000	3,256	-	71,744	3,256
17802	2017	78050	A/W Asphalt/Sidewalk Repair	75,000	734	-	74,266	734
17860	2017	78050	A/W Generator/Hardware	100,000	695	-	99,305	695
18728	2018	78050	A/W Doors/Entries	100,000	629	629	100,000	-
18759	2018	78050	A/W Water Quality Improvements	125,000	19,159	11,786	117,627	7,373
18802	2018	78050	A/W Asphalt/Sidewalk Repair	150,000	97,876	20,238	72,362	77,638
18851	2018	78010	A/W Portables/Outbuildings	75,000	2,312	2,007	74,695	305
18860	2018	78050	A/W Generator/Hardware	75,000	1,905	-	73,095	1,905
19714	2019	78050	A/W Window/Sliding Replacement	150,000	56,505	1,845	95,340	54,660
19782	2019	78050	A/W ADA Upgrades	75,000	6,446	-	68,554	6,446
19802	2019	78050	A/W Asphalt/Sidewalk Repair	150,000	150,000	-	-	150,000
19803	2019	78050	A/W Elevator Upgrades	50,000	50,000	-	-	50,000
19860	2019	78050	A/W Generator/Hardware	50,000	4,275	-	45,725	4,275
19801	2019	72010	Homer High Boiler Replacement	425,000	2,854	-	422,146	2,854
KSELO	2019	71065	KSELO New School Construction	13,010,000	12,940,743	64,801	134,058	12,875,942
20728	2020	78050	A/W Doors/Entries	100,000	38,386	22,777	84,391	15,609
20756	2020	78050	A/W Asbestos Removal/Repair	75,000	43,675	-	31,325	43,675
20758	2020	78050	A/W Electrical/Lighting	125,000	193	193	125,000	-
20759	2020	78050	A/W Water Quality Improvements	100,000	18,739	18,519	99,780	220
20780	2020	78050	A/W Playground Upgrades	75,000	38,068	7,833	44,765	30,235
20782	2020	78050	A/W ADA Upgrades	75,000	75,000	1,774	1,774	73,226
20801	2020	78050	A/W HVAC/DDC/Boiler Upgrades	1,225,000	97,282	11,982	1,139,700	85,300
20803	2020	78050	A/W Elevator Upgrades	50,000	50,000	-	-	50,000
20856	2020	78050	A/W Security/Safety	100,000	1,460	145	98,685	1,315
20CON	2020	7(1/2)010	Chapman Remodel/Homer HS DDC	1,000,000	71,533	-	928,467	71,533
21714	2021	78050	A/W Window/Sliding Replacement	100,000	100,000	-	-	100,000
21755	2021	78050	A/W Flooring Upgrades	175,000	66,312	41,742	150,431	24,570
21756	2021	78050	A/W Asbestos Removal/Repair	75,000	75,000	-	-	75,000
21758	2021	78050	A/W Electrical/Lighting	125,000	346	346	125,000	-
21759	2021	78050	A/W Water Quality Improvements	50,000	42,287	1,736	9,449	40,551
21801	2021	78050	A/W HVAC/DDC/Boiler Upgrades	75,000	65,828	16,830	26,002	48,998
21802	2021	78050	A/W Asphalt/Sidewalk Repair	100,000	100,000	-	-	100,000
21803	2021	78050	A/W Elevator Upgrades	75,000	75,000	-	-	75,000
21851	2021	78010	A/W Portables/Outbuildings	75,000	55,367	48,072	67,705	7,295
21855	2021	78050	A/W Locker Replacement	75,000	53,164	-	21,836	53,164
21856	2021	78050	A/W Security/Safety	100,000	63,141	45,411	82,270	17,730
21860	2021	78050	A/W Generator/Hardware	50,000	1,897	1,657	49,760	240
21ADA	2021	78050	A/W ADA Upgrades	75,000	75,000	-	-	75,000
21DRS	2021	78050	A/W Doors/Entries	100,000	100,000	-	-	100,000
22000	2022	78050	A/W Auditorium Lighting	300,000	300,000	-	-	300,000
22714	2022	78050	A/W Building Envelope Upgrades	200,000	200,000	-	-	200,000
22755	2022	78050	A/W Flooring Upgrades	125,000	125,000	63,114	63,114	61,886
22758	2022	78050	A/W Electrical/Lighting	150,000	18,535	10,319	141,784	8,216
22801	2022	78050	A/W HVAC/DDC/Boiler Upgrades	850,000	363,800	151,973	638,173	211,827
22851	2022	78010	A/W Portables/Outbuildings	150,000	150,000	61,280	61,280	88,720
22856	2022	78050	A/W Security/Safety	175,000	171,984	-	3,016	171,984
22DSG	2022	78050	A/W Assessment/Design	300,000	273,095	74,133	101,038	198,962
HHSRF	2022	72010	Homer High Roof Phase 2 & 3	1,800,000	1,601,051	3,502	202,451	1,597,549
SLF03	2022	72010	Homer High Roof Replace - ARPA	2,203,341	2,192,832	309	10,819	2,192,522
SLF04	2022	72051	West Homer El Sliding - ARPA	700,000	682,256	2,417	20,162	679,838
23714	2023	78050	A/W Building Envelope Upgrades	155,000	155,000	-	-	155,000
23727	2023	78050	A/W Bleacher Replacement	60,000	60,000	-	-	60,000
23755	2023	78050	A/W Flooring Upgrades	100,000	100,000	-	-	100,000
23758	2023	78050	A/W Electrical/Lighting	65,000	65,000	8,718	8,718	56,282
23759	2023	78050	A/W Water Quality Improvements	40,000	40,000	-	-	40,000
23780	2023	78050	A/W Playground Upgrades	25,000	25,000	-	-	25,000
23801	2023	78050	A/W HVAC/DDC/Boiler Upgrades	400,000	400,000	-	-	400,000
23802	2023	78050	A/W Asphalt/Sidewalk Repair	155,000	155,000	-	-	155,000
23803	2023	78050	A/W Elevator Upgrades	50,000	50,000	-	-	50,000
23851	2023	78010	A/W Portables/Outbuildings	350,000	350,000	-	-	350,000
23855	2023	78050	A/W Locker Replacement	250,000	250,000	-	-	250,000
23856	2023	78050	A/W Security/Safety	150,000	150,000	-	-	150,000
23860	2023	78050	A/W Generator/Hardware	50,000	50,000	459	459	49,541
23861	2023	78050	A/W Auditorium Lighting	300,000	300,000	-	-	300,000
23DSG	2023	78050	A/W Assessment/Design	100,000	100,000	-	-	100,000

Project Totals	\$ 28,513,341	\$ 23,120,420	\$ 699,525	\$ 6,092,446	\$ 22,420,895
Beginning Fund Balance 7/1/22					\$ 4,973,763
Funds Provided:					
FY23 Transfer from General Fund				\$ 5,250,000	
Miscellaneous Revenue - Auction Proceeds				97	
13DSG Local Contribution - KPBSD Design				107,382	
KESLO AK Dept of Education & Early Development				9,940,743	
SLF03/04 US Dept. of Treasury - APRA Funds				2,875,087	
Total Funds Provided					18,173,309
Funds applied - current year expenditures					(699,525)
Funds obligated to existing projects					(22,420,895)
Projects completed, cancelled or other funding source identified					-
Funds available for appropriation and for future capital expansion plans					\$ 26,651

School Bond Projects - Fund 401

Balances through December 31, 2022

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
11SCH	2011	FY11 School Roof Replacements	\$ 16,894,646	\$ 22,649	\$ -	\$ 16,871,997	\$ 22,649
14SCH	2014	FY14 School Roofs/Homer Field	61	61	-	-	61
22SCH	2021	FY22 Homer High School Roof	1,473,484	497,310	-	976,174	497,310
23SCH	2023	FY23 School Bonds	1,625,000	1,625,000	1,669	1,669	1,623,331
Project Totals			\$ 19,993,191	\$ 2,145,020	\$ 1,669	\$ 17,849,841	\$ 2,143,351

	Bond	Interest	Local - GF	Total
Beginning Fund Balance 7/1/22	\$ 457,132	\$ 178,801	\$ 40,239	\$ 676,172
Funds Provided:				
22SCH FY22 Homer High School Roof	-	7,623	-	7,623
23SCH FY23 School Bonds			1,625,000	1,625,000
Total Funds Provided	-	7,623	1,625,000	1,632,623
Funds applied - current year expenditures:				
11SCH FY11 School Roof Replacements	-	-	-	-
14SCH FY14 School Roof/Homer Field	-	-	-	-
22SCH FY22 Homer High School Roof	-	-	-	-
23SCH FY23 School Bonds	-	-	(1,669)	(1,669)
Total Funds Applied - current year expenditures	-	-	(1,669)	(1,669)
Funds obligated to existing projects:				
11SCH FY11 School Roof Replacements	-	(22,649)	-	(22,649)
14SCH FY14 School Roofs/Homer Field	(61)	-	-	(61)
22SCH FY22 Homer High School Roof	(457,071)	-	(40,239)	(497,310)
23SCH FY23 School Bonds	-	-	(1,623,331)	(1,623,331)
Total funds obligated to existing projects	(457,132)	(22,649)	(1,663,570)	(2,143,351)
Projects completed or cancelled	-	-	-	-
Funds avail. for approp. and for future capital expansion plans	\$ -	\$ 163,775	\$ -	\$ 163,775

General Government Projects - Fund 407

Balances through December 31, 2022

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance	
14MAN	2014	Manatron Software Upgrade	\$ 75,000	\$ 73,800	\$ -	\$ 1,200	\$ 73,800	
15SOF	2015	Tax Software Upgrade	75,000	64,364	-	10,636	64,364	
19407	2019	Card Entry Security System	150,000	5,560	-	144,440	5,560	
22471	2022	OEM-ERC Server Room A/C Unit	28,000	28,000	-	-	28,000	
22472	2022	OEM-Radio Communications	125,000	125,000	12,666	12,666	112,334	
22473	2022	Pappy Ln Building Entry Remodel	155,000	54,521	35,931	136,411	18,589	
22474	2022	B/W Access Cntrl Improvements	180,000	79,019	24,868	125,849	54,151	
22SIR	2022	Siren Warning System Replacement	700,000	700,000	2,174	2,174	697,826	
23471	2023	ERC Power Supply	75,000	75,000	177	177	74,823	
23472	2023	BAB Roof Replacement	700,000	700,000	1,427	1,427	698,573	
23473	2023	BAB Chiller Replacement	120,000	120,000	666	666	119,334	
23474	2023	HR Portable Foundation	10,000	10,000	2,251	2,251	7,749	
Project Totals			\$ 2,393,000	\$ 2,035,263	\$ 80,161	\$ 437,898	\$ 1,955,102	
Beginning Fund Balance 7/1/22							\$ 1,708,169	
Funds Provided:								
FY23 Transfer from General Fund						\$ 500,000		
22472	FY23 Transfer from General Fund - PILT						112,500	
Total Funds Provided							612,500	
Funds applied - current year expenditures							(80,161)	
Funds obligated to existing projects							(1,955,102)	
Projects completed or cancelled							-	
Funds available for appropriation and for future capital expansion plans							<u>\$ 285,406</u>	

Solid Waste Projects - Fund 411

Balances through December 31, 2022

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
17SWB	2017	SW CPL Equip/Plan/Design/Construction	\$ 5,999,365	\$ 497,442	\$ -	\$ 5,501,923	\$ 497,442
18CDE	2018	FY18 C&D Cell Expansion	350,000	3,527	3,380	349,853	147
18GAS	2018	Landfill Gas to Energy Project	100,000	29,400	-	70,600	29,400
19HLC	2019	FY19 SW-Homer Landfill Closure - Phase 2	2,702,000	771,082	-	1,930,918	771,082
20FUN	2020	Funny River Transfer Site Expansion	670,525	48,777	-	621,748	48,777
21DMP	2021	Dumpster Replacement	104,000	8,000	-	96,000	8,000
22DEM	2022	Demolition of Obsolete Facilities	20,000	19,280	15,924	16,644	3,356
22FIR	2022	CPL Building Fire Detection System	40,000	40,000	-	-	40,000
22LIT	2022	AW Facility Lighting	90,000	90,000	-	-	90,000
22SUR	2022	Transfer Site Surveillance	100,000	100,000	-	-	100,000
22WEL	2022	Monitoring Well Decommissioning	60,000	1,819	-	58,181	1,819
SLF02	2022	Leachate Improvements - ARPA Funds	6,000,000	5,793,025	3,796,269	4,003,243	1,996,757
HOMMF	2022	Homer Monofill Cuf/Fill Project	326,446	321,147	13,354	18,653	307,793
23491	2023	SWD Master Plan	300,000	300,000	-	-	300,000
23492	2023	CPL Gas/Leachate Materials	150,000	150,000	-	-	150,000
23493	2023	CPL Gas Collection Design	100,000	100,000	-	-	100,000
23494	2023	CPL Overhead Door Replacement	40,000	40,000	163	163	39,837
23495	2023	CPL Used Oil Burner Replacement	25,000	25,000	-	-	25,000
23496	2023	CPL Rotary Brush Cutter	15,000	15,000	-	-	15,000
Project Totals			\$ 17,192,336	\$ 8,353,500	\$ 3,829,089	\$ 12,667,926	\$ 4,524,411

	Capt Proj Fund	Closure/Post	17SWB Bond	Total
Beginning Fund Balance 7/1/22	\$ 994,307	\$ 9,266,866	\$ 609,291	\$ 10,870,463
Funds Provided:				
FY23 Transfer from Operating Fund	1,250,000			
US Dept. of Treasury - ARPA Funds	5,793,025			
FY23 Interest Earnings	1,681			
FY23 Transfer for Closure/Post		765,450		
FY23 Interest Earnings on 17SWB Bond Proceeds			8,174	7,818,330
Funds applied - current year expenditures	(3,829,089)	(37,584)	-	(3,866,674)
Funds obligated to existing projects	(3,255,887)	(771,082)	(497,442)	(4,524,411)
Projects completed or cancelled	-	-	-	-
Funds available for approp. and future capital expansion plans	\$ 954,037			954,037
Closure/post closure liability		\$ 9,223,650		9,223,650
Funds restricted for SWD bond			\$ 120,022	120,022
Ending fund balance				\$ 10,297,709

Road Service Area Projects - Fund 434

Balances through December 31, 2022

Project	Year	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
Grant Funded Projects							
14JAC	2014	Jacobs Ladder Repair	\$ 100,000	\$ 16,427	\$ -	\$ 83,573	\$ 16,427
16NRD	2016	North Road Extension	7,023,591	906,559	255,869	6,372,900	650,691
21SAL	2021	Fish Passage/Old Exit Glacier	385,000	354,845	3,031	33,186	351,814
SLF05	2022	Bridge Improvements - ARPA	500,000	500,000	-	-	500,000
Service Area Funded - FY CIP Projects							
2019 Road CIP Projects (\$2,023,124)							
19CIP	2019	B/W FY19 Local Funds	89,386	89,386	-	-	89,386
57HLR	2019	Hulter Road	847,341	66,015	78	781,404	65,937
		Projects completed prior to FY23	1,086,398	-	-	1,086,398	-
			2,023,124				
2020 Road CIP Projects (\$2,188,876)							
20CIP	2020	B/W FY20 Local Funds	948	948	-	-	948
20WRT	2020	Warranty Funds	20,000	20,000	-	-	20,000
57WAL	2020	Walters St/Wilderness Ln	1,006,500	927,068	799,371	878,804	127,696
58BSG	2020	Basargin Rd	888,501	42,185	-	846,316	42,185
		Projects completed prior to FY23	272,927	-	-	272,927	-
			2,188,876				
2021 Road CIP Projects (\$2,852,400)							
21CIP	2021	B/W FY21 Local Funds	15,969	15,969	-	-	15,969
21GRV	2021	FY21 Borough Gravel Projects	300,000	15,139	-	284,861	15,139
C2MRR	2021	Moose River Dr/River Ridge Rd	150,000	145,512	-	4,488	145,512
E2FER	2021	Ferrin Road	469,000	446,888	398,655	420,767	48,233
S7MAN	2021	Mansfield Ave	932,700	881,017	487,347	539,030	393,670
S8BGN	2021	Basargin Road	841,200	19,003	-	822,197	19,003
		Projects completed prior to FY23	143,531	-	-	143,531	-
			2,852,400				
2022 Road CIP Projects (\$2,881,000)							
22CIP	2022	B/W FY22 Local Funds	-	-	-	-	-
22GRV	2022	FY22 Borough Gravel Projects	300,000	23,157	5,510	282,353	17,647
S8BSR	2022	Basargin Road	1,122,000	1,092,338	13,325	42,987	1,079,013
N3DUK	2022	Duke Street	49,221	18,252	3,025	33,994	15,227
W7AND	2022	St Andrews Road	45,734	15,333	324	30,725	15,009
C5SPO	2022	Sports Lake/Hakala/Catman	709,045	678,118	13,066	43,993	665,052
N3POL	2022	Poolside Ave	45,641	21,009	11,863	36,495	9,146
W6SKY	2022	Skyline Dr	396,359	371,114	316,206	341,451	54,908
W1CHN	2022	Chinulna Ct	213,000	204,012	197,565	206,553	6,447
			2,881,000				
2023 Road CIP Projects (\$2,565,550)							
23CIP	2023	B/W FY23 Local Funds	-	-	-	-	-
23GRV	2023	FY23 Borough Gravel Projects	300,000	300,000	-	-	300,000
23BRG	2023	Bridges Projects	300,000	300,000	-	-	300,000
C5PAR	2023	Parkway/Sylvan/Northern Lights	366,600	366,600	732	732	365,868
N3LIS	2023	Lisburn Ave	453,700	453,700	614	614	453,086
W6GOO	2023	Goodrich/Center/Retirement	507,000	507,000	-	-	507,000
W1GRI	2023	Griffing Ct/Way/Territorial	263,250	263,250	565	565	262,685
N4MCG	2023	McGahan Dr	375,000	375,000	-	-	375,000
			2,565,550				
Service Area Funded - Other Projects							
22431	2022	Inspector Vehicles	80,000	80,000	70,352	70,352	9,648
Project Totals			\$ 20,599,541	\$ 9,515,843	\$ 2,577,497	\$ 13,661,194	\$ 6,938,347
Beginning Fund Balance 7/1/22							\$ 11,140,703
Funds Provided:							
		FY23 Transfer from Operating Fund				\$ 2,300,000	
		FY23 Interest Earnings				(8,403)	
14JAC		DCCED Boro Wide Improvement				16,427	
16NRD		US Dept. of Transportation				906,559	
21SAL		US Dept. of Commerce				130,788	
SLF05		US Dept. of Treasury - ARPA Funds				500,000	
		Total Funds Provided					3,845,372
Funds applied - current year expenditures							(2,577,497)
Funds obligated to existing projects							(6,938,347)
Projects completed or cancelled by Service Area Board Action							-
Funds available for appropriation and for future capital expansion plans							\$ 5,470,231

Nikiski Fire Service Area Projects - Fund 441

Balances through December 31, 2022

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
19411	2019	NFSA Fire St 3 New Construction	\$ 4,729,000	\$ 12,692	\$ 12,692	\$ 4,729,000	\$ -
21412	2021	NFSA Station 2 Lighting	82,986	8,522	2,776	77,240	5,746
22411	2022	FY22 SCBA/Radio Communications	300,000	207,851	206,117	298,266	1,734
22413	2022	Response Vehicle/Plow	75,000	75,000	59,287	59,287	15,713
23411	2023	FY23 SCBA/Radio Communications	300,000	300,000	-	-	300,000
23412	2023	Lighting Upgrade St 2 Phase 2	60,000	60,000	-	-	60,000
23413	2023	Snow Machines (2)	30,000	30,000	28,697	28,697	1,303
Project Totals			\$ 5,576,986	\$ 694,065	\$ 309,569	\$ 5,192,490	\$ 384,496

Beginning Fund Balance 7/1/22

\$ 747,751

Funds Provided:

	FY23 Transfer from Operating Fund	\$ 300,000	
	FY23 Interest Earnings	1,339	
22411	FY23 Transfer from General Fund - PILT	92,066	
23411	FY23 Transfer from General Fund - PILT	175,000	
	Total Funds Provided		568,405
	Funds applied - current year expenditures		(309,569)
	Funds obligated to existing projects		(384,496)
	Projects completed or cancelled by Service Area Board Action		-
	Funds available for appropriation and for future capital expansion plans		\$ 622,091

Bear Creek Fire Service Area Projects - Fund 442

Balances through December 31, 2022

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
14421	2014	Dispatch/Communication Equip	\$ 25,000	\$ 1,342	\$ -	\$ 23,658	\$ 1,342
20421	2020	Turnout Gear	10,820	10,820	-	-	10,820
21421	2021	Heavy Rescue Engine	400,000	54,275	50,500	396,225	3,775
22421	2022	FY22 SCBA/Radio Communications	192,500	90,427	-	102,073	90,427
23421	2023	FY23 SCBA/Radio Communications	192,500	192,500	-	-	192,500
23422	2023	Ambulance	250,000	250,000	-	-	250,000
Project Totals			\$ 1,070,820	\$ 599,365	\$ 50,500	\$ 521,955	\$ 548,865
Beginning Fund Balance 7/1/22							\$ 446,668
Funds Provided:							
FY23 Transfer from Operating Fund						\$ 290,000	
FY23 Interest Earnings						315	
22421	FY23 Transfer from General Fund - PILT					83,135	
23421	FY23 Transfer from General Fund - PILT					175,000	
Total Funds Provided							548,450
Funds applied - current year expenditures							(50,500)
Funds obligated to existing projects							(548,865)
Projects completed or cancelled by Service Area Board Action							-
Funds available for appropriation and for future capital expansion plans							<u>\$ 395,753</u>

Central Emergency Service Area Projects - Fund 443

Balances through December 31, 2022

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
16CES	2016	Emergency Response Vehicles	\$ 2,785,629	\$ 7,710	\$ 5,571	\$ 2,783,490	\$ 2,139
19461	2019	SCBA Compressor	450,000	145,701	-	304,299	145,701
19469	2019	Training Site Phase 2 Expansion	150,000	7,036	973	143,936	6,064
20461	2020	Station 1 Land Acquisition	900,000	859,456	839,932	880,476	19,524
20CES	2020	Emergency Response Vehicles	1,611,196	864	-	1,610,331	864
21461	2021	Staff Vehicle	60,000	60,000	-	-	60,000
22461	2022	FY22 SCBA/Radio Communications	192,500	184,627	65,180	73,053	119,447
22463	2022	Utility Vehicle	60,000	60,000	-	-	60,000
22464	2022	FY22 Station 1 Relocation	1,000,000	1,000,000	1,877	1,877	998,123
22465	2022	Ambulance	280,000	238,925	-	41,075	238,925
J026C	2022	Vehicle Maintenance	100,995	100,995	99,960	99,960	1,035
23461	2023	FY23 SCBA/Radio Communications	575,000	575,000	-	-	575,000
23462	2023	Stations 5 & 6 Interior LED Lighting	125,000	125,000	-	-	125,000
23463	2023	Station 5 Air & Ceiling Reels	50,000	50,000	7,626	7,626	42,374
23464	2023	FY23 Station 1 Relocation	250,000	250,000	-	-	250,000
23465	2023	Security Doors	175,000	175,000	-	-	175,000
23466	2023	Stations 4 & 6 Bay Floor Resurface	200,000	200,000	-	-	200,000
23467	2023	Interior/Flooring Updates	50,000	50,000	-	-	50,000
23469	2023	Training Site Phase 3	100,000	100,000	-	-	100,000
Project Totals			\$ 9,115,320	\$ 4,190,314	\$ 1,021,118	\$ 5,946,124	\$ 3,169,196

	Capt Proj Fund	16CES Bond	20CES Bond	Total
Beginning Fund Balance 7/1/22	\$ 2,980,410	\$ 23,179	\$ 864	\$ 3,004,453
Funds Provided:				
FY23 Transfer from Operating Fund	1,100,000			
FY23 Interest Earnings	(3,452)			
22461 FY23 Transfer from General Fund - PILT	167,914			
23461 FY23 Transfer from General Fund - PILT	175,000			
FY23 Interest Earnings on Bond Proceeds		323	-	1,439,785
Funds applied - current year expenditures	(1,015,547)	(5,571)	-	(1,021,118)
Funds obligated to existing projects	(3,166,193)	(2,139)	(864)	(3,169,196)
Projects completed or cancelled by Service Area Board Action	-	-	-	-
Funds avail. for approp. and for future capital expansion plans	\$ 238,133			238,133
Funds restricted for 16CES bond		\$ 15,791		15,791
Funds restricted for 20CES bond			\$ -	-
Ending fund balance				\$ 253,924

Western Emergency Service Area Projects - Fund 444

Balances through December 31, 2022

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
19441	2019	Emergency Water Fill Site FY19	\$ 100,000	\$ 4,235	\$ 47	\$ 95,811	\$ 4,189 *
21441	2021	Emergency Water Fill Site FY21	125,000	9,950	7,078	122,128	2,872
22441	2022	FY22 SCBA/Radio Communications	459,000	38,810	1,611	421,800	37,200
22442	2022	Cardiac Monitor/Defibrillator	138,750	138,750	126,604	126,604	12,146
22443	2022	Command/Utility Vehicle	59,678	3,139	1,378	57,917	1,760 *
22FIL	2022	Emergency Water Fill Site FY22	34,981	20,148	13,432	28,264	6,717
23441	2023	FY23 SCBA/Radio Communications	220,000	220,000	5,560	5,560	214,440
23442	2023	Heavy Duty Truck Lift	68,250	68,250	-	-	68,250
23443	2023	Command Vehicle	60,000	60,000	-	-	60,000
23WLD	2023	Land Acquisition/LTIF Loan	755,000	755,000	736,679	736,679	18,321
Project Totals			\$ 2,020,659	\$ 1,318,283	\$ 892,387	\$ 1,594,763	\$ 425,895

Beginning Fund Balance 7/1/22 \$ 218,283

Funds Provided:

	FY23 Transfer from Operating Fund	\$ 165,000	
	FY23 Interest Earnings	161	
23441	FY23 Transfer from General Fund - PILT	175,000	
23WLD	FY23 Transfer - LTIF	755,000	
	Total Funds Provided		1,095,161

Funds applied - current year expenditures (892,387)

Funds obligated to existing projects (425,895)

Projects completed or cancelled by Service Area Board Action 5,000 *

Funds available for appropriation and for future capital expansion plans \$ 161

Kachemak Emergency Service Area Projects - Fund 446

Balances through December 31, 2022

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
17482	2017	ST 2 Water Tank/Generator	\$ 25,000	\$ 6,962	\$ -	\$ 18,038	\$ 6,962
22485	2022	FY22 SCBA/Radio Communications	273,000	19,979	19,823	272,844	156
23481	2023	Ambulance/Medic 2	270,000	270,000	-	-	270,000
23482	2023	Powerlift Systems	100,000	100,000	2,109	2,109	97,891
23483	2023	Lucas Devices	40,000	40,000	38,899	38,899	1,101
23484	2023	E-Draulic Tools	30,000	30,000	-	-	30,000
23485	2023	FY23 SCBA/Radio Communications	192,500	192,500	-	-	192,500
23486	2023	Snow Machine / SnowBalance	30,000	30,000	-	-	30,000
Project Totals			<u>\$ 960,500</u>	<u>\$ 689,441</u>	<u>\$ 60,830</u>	<u>\$ 331,889</u>	<u>\$ 628,611</u>

Beginning Fund Balance 7/1/22						\$	166,468	
Funds Provided:								
FY23 Transfer from Operating Fund						\$	400,000	
FY23 Interest Earnings							(138)	
23485	FY23 Transfer from General Fund - PILT							175,000
Total Funds Provided							574,862	
Funds applied - current year expenditures							(60,830)	
Funds obligated to existing projects							(628,611)	
Projects completed or cancelled by Service Area Board Action							-	
Funds available for appropriation and for future capital expansion plans						\$	<u>51,888</u>	

Communication Center 911 Projects - Fund 455

Balances through December 31, 2022

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
23431	2023	ERC Uninterruptible Power	\$ 75,000	\$ 75,000	\$ 177	\$ 177	\$ 74,823
23432	2023	Router/Switch Replacement	18,000	18,000	-	-	18,000
23433	2023	Workstation Equipment	12,950	12,950	1,973	1,973	10,977
23434	2023	Distribution Switches	28,000	28,000	-	-	28,000
23435	2023	Dell Host Servers	13,000	13,000	11,578	11,578	1,422
Totals			\$ 146,950	\$ 146,950	\$ 13,728	\$ 13,728	\$ 133,222

Beginning Fund Balance 7/1/22	\$ 10,889
Funds Provided:	
FY23 Transfer from Operating Fund	<u>\$ 624,000</u>
Total Funds Provided	624,000
Funds applied - current year expenditures	(13,728)
Funds obligated to existing projects	(133,222)
Projects completed or cancelled	<u>-</u>
Funds available for appropriation and for future capital expansion plans	<u>\$ 487,939</u>

North Peninsula Recreation Projects - Fund 459

Balances through December 31, 2022

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
23451	2023	Truck/Plow	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ 65,000
23452	2023	Asphalt Resurfacing	62,000	62,000	-	-	62,000
23453	2023	Pool Sidewalks	150,000	150,000	-	-	150,000
23454	2023	Pool Boilers Replacement	476,000	476,000	-	-	476,000
23455	2023	Trail Groomer	26,000	26,000	-	-	26,000
Project Totals			\$ 779,000	\$ 779,000	\$ -	\$ -	\$ 779,000

Beginning Fund Balance 7/1/22		\$ 406,854
Funds Provided:		
FY23 Transfer from Operating Fund	\$ 700,000	
FY23 Interest Earnings	137	
Total Funds Provided	<u>700,137</u>	700,137
Funds applied - current year expenditures		-
Funds obligated to existing projects		(779,000)
Projects completed or cancelled by Service Area Board Action		<u>-</u>
Funds available for appropriation and for future capital expansion plans		<u><u>\$ 327,992</u></u>

Central Peninsula Hospital Projects - Fund 490

Balances through December 31, 2022

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
Provided by Bond Proceeds							
14CPH	2014	CPH Specialty Clinic	\$ 41,249,563	\$ 93,027	\$ -	\$ 41,156,536	\$ 93,027
18CPH	2018	CPH OB/Cath Lab	29,140,645	7,444	-	29,133,201	7,444
Funds Provided by Hospital Plant Replacement Fund							
17OBL	2017	CPH OB/Cardiac Cath Lab	10,215,000	680,210	2,031	9,536,821	678,179
21PRK	2021	CPH Parking Lot	1,500,000	113,826	-	1,386,174	113,826
22LAB	2021	FY22 Hot Lab Upgrade	869,778	632,312	269,439	506,906	362,872
22SFT	2022	Software Workday ERP	4,881,993	4,881,993	-	-	4,881,993
22SUR	2023	Surgery Center Purchase	9,770,000	9,770,000	-	-	9,770,000
Total Funds Provided by Hospital Plant Replacement Fund			27,236,771	16,078,340	271,470	11,429,901	15,806,870
Project Totals			\$ 97,626,979	\$ 16,178,812	\$ 271,470	\$ 81,719,638	\$ 15,907,341

	Capit Proj Fund	KHCTR	CPH Bonds	Total
Beginning Fund Balance 7/1/22	\$ 752,460	\$ 887,826	\$ 926,567	\$ 2,566,852
Funds Provided:				
	FY23 Interest Earnings	3,397		
17OBL	CPH Local Contribution - OB / Card Cath Lab	680,210		
21PRK	CPH Local Contribution - CPH Parking Lot	113,826		
22LAB	CPH Local Contribution - Hot Lab	632,312		
22SFT	CPH Local Contribution - Software Workday ERP	4,881,993		
22SUR	CPH Local Contribution - Surgery Center Purchase	9,770,000		
	State Contributions KHCTR	3,178		
	Local Contributions KHCTR	1,948		
	FY23 Interest Earnings KHCTR	(2,803)		
	FY23 Interest Earnings on CPH Bond Proceeds		12,633	16,096,693
Funds applied - current year expenditures	(271,470)	-	-	(271,470)
Funds obligated to existing projects	(15,806,870)	-	(100,471)	(15,907,341)
Projects completed or cancelled	-	-	-	-
Funds available for approp. and future capital projects	\$ 755,858			755,858
Funds restricted For Kenai Health Center Maintenance		\$ 890,148		890,148
Funds restricted for CPH bonds			\$ 838,729	838,729
Ending fund balance				\$ 2,484,734

South Peninsula Hospital Projects - Fund 491

Balances through December 31, 2022

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
Funds Provided by Local Funds							
17SPM	2017	Homer Medical Center Remodel	\$ 3,007,999	\$ 1,478	\$ -	\$ 3,006,520	\$ 1,478
18SHJ	2018	Elevator Upgrade	83,000	4,788	-	78,212	4,788
19SHE	2019	Access Control/Security Cameras	95,000	6,416	3,002	91,586	3,414
21SHC	2021	Roof Replacement	325,000	231,464	3,351	96,887	228,113
21SHD	2021	Nuclear Medicine System	303,673	303,673	-	-	303,673
21SHG	2021	SPH Wi-Fi System	172,500	38,653	38,653	172,500	-
21SHU	2021	Homer Medical Clinic Lobby Remodel	30,500	30,500	-	-	30,500
21SHZ	2021	Various Minor Hospital Equip/Software	150,882	18,658	-	132,224	18,658
22PFT	2022	Pulmonary Function Equipment	86,930	86,930	86,921	86,921	9
22SEC	2022	Security Upgrade Phase 1	105,000	101,926	1,427	4,501	100,499
22SHB	2022	A/C Unit - Long Term Care/Rehab	450,000	327,053	37,191	160,138	289,862
22SHC	2022	MRI Chiller Replacement	170,000	82,267	28,108	115,841	54,159
22SHG	2022	Incident Management Software	81,760	24,443	-	57,318	24,443
22SHJ	2022	Anesthesia Machine	60,000	60,000	58,310	58,310	1,690
22SHY	2022	Hot Water System Replacement	389,500	389,500	719	719	388,781
23SHA	2023	Imaging Nuc. Med System Part 2	625,000	625,000	-	-	625,000
23SHC	2023	Infant Security System	231,625	231,625	-	-	231,625
23SHD	2023	Pre-Op PACU Monitor Replacement	168,579	168,579	-	-	168,579
23SHE	2023	Chemistry Analyzer	165,000	165,000	545	545	164,455
23SHF	2023	Lobby Door Replacement	110,000	110,000	31,919	31,919	78,081
23SHG	2023	OR Suite Surgical Light Replacement	97,573	97,573	-	-	97,573
23SHH	2023	Mammography Software	88,500	88,500	-	-	88,500
23SHK	2023	Network Switch Refresh	66,000	66,000	65,743	65,743	257
23SHL	2023	Minor Hospital Equipment	60,652	60,652	13,979	13,979	46,673
23SPH	2023	Prelim Design for Campus Master Plan	659,783	659,783	-	-	659,783
Total Funds Provided by Local Funds			7,784,456	3,980,461	369,869	4,173,864	3,610,592
Funds Provided by Hospital Plant Replacement Fund							
21MRF	2021	Homer Medical Clinic Roof	360,000	61,472	-	298,528	61,472
21SHA	2021	Nuclear Medicine Renovations	38,470	38,470	13,465	13,465	25,005
21SHB	2021	Remodel Kachemak Prof Building	500,000	456,871	-	43,129	456,871
22SHQ	2022	SPH Roof Replacement	578,695	578,695	10,766	10,766	567,929
22SHR	2022	Flooring for Long Term Care	103,199	103,199	53,526	53,526	49,673
22SHW	2022	Bayer Power Injector Software	11,500	11,500	11,161	11,161	340
22SPR	2022	203 W Pioneer Av Bldg Repairs	147,500	146,432	76,353	77,421	70,080
23SHM	2023	Ultrasound Software/Hardware	65,000	65,000	-	-	65,000
23SHN	2023	Anesthesia Machine	64,599	64,599	-	-	64,599
23SHO	2023	MRI AI	51,000	51,000	-	-	51,000
23SHP	2023	Hospital Vehicles	55,000	55,000	32,452	32,452	22,548
23SHQ	2023	Minor Hospital Equipment	107,608	107,608	10,990	10,990	96,618
Total Funds Provided by Hospital Plant Replacement Fund			2,082,571	1,739,846	208,711	551,436	1,531,135
Project Totals			\$ 9,867,027	\$ 5,720,307	\$ 578,580	\$ 4,725,300	\$ 5,141,727
					Capl Proj Fund	17SPH/M Bond	Total
Beginning Fund Balance 7/1/22					\$ 2,779,281	\$ 23,254	\$ 2,802,535
Funds Provided:							
FY23 Transfer from Operating Fund					2,012,929		
FY23 Interest Earnings					664		
21MRF	SPH Local Contribution - Homer Medical Clinic Roof				61,472		
21SHA	SPH Local Contribution - Nuclear Medicine Reno				38,470		
21SHB	SPH Local Contribution - Kachemak Prof Bldg Reno				456,871		
22SHQ	SPH Local Contribution - Roof Replacement				578,695		
22SHR	SPH Local Contribution - Flooring Long term Care				103,199		
22SHW	SPH Local Contribution - Bayer Power Injector Software				11,500		
22SPR	SPH Local Contribution - 203 W Pioneer Av Repairs				146,432		
23SHM	SPH Local Contribution - Ultrasound Software/Hardware				65,000		
23SHN	SPH Local Contribution - Anesthesia Machine				64,599		
23SHO	SPH Local Contribution - MRI AI				51,000		
23SHP	SPH Local Contribution - Hospital Vehicles				55,000		
23SHQ	SPH Local Contribution - Minor Hospital Equipment				107,608		3,753,439
Funds applied - current year expenditures					(578,580)	-	(578,580)
Funds obligated to existing projects					(5,140,249)	(1,478)	(5,141,727)
Projects completed or cancelled					-	-	-
Funds available for approp. and future capital expansion plans					\$ 813,892		813,892
Funds restricted for 17SPH Bond						\$ 21,775	21,775
Ending fund balance							\$ 835,667