

Kenai Peninsula Borough
Finance Department

MEMORANDUM

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

THRU: Peter A. Micciche, Borough Mayor *PAM*

THRU: Brandi Harbaugh, Finance Director *BH*

FROM: Sarah Hostetter, Payroll Accountant *SH*

DATE: August 9, 2023

RE: Capital Project Reports – June 30, 2023

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 June 30, 2023

Project	Year	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	1,761	67,439	7,561
17727	2017	78050	A/W Bleacher Replacement	100,000	22,675	22,675	100,000	-
17780	2017	78050	A/W Playground Upgrades	75,000	7,421	7,421	75,000	-
17782	2017	78050	A/W ADA Upgrades	75,000	3,256	3,256	75,000	-
17802	2017	78050	A/W Asphalt/Sidewalk Repair	75,000	734	734	75,000	-
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	19,143	124,984	16
18802	2018	78050	A/W Asphalt/Sidewalk Repair	150,000	97,876	54,786	106,910	43,090
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/Siding Replacement	150,000	56,505	1,837	95,332	54,668
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	71,610	71,610	78,390
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
1980I	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	139,316	208,574	12,801,426
20728	2020	78050	A/W Doors/Entries	100,000	38,386	31,824	93,438	6,562
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	14,981	51,913	23,087
20782	2020	78050	A/W ADA Upgrades	75,000	75,000	56,159	56,159	18,841
20801	2020	78050	A/W HVAC/DDC/Boiler Upgrades	1,225,000	97,282	19,733	1,147,451	77,549
20803	2020	78050	A/W Elevator Upgrades	50,000	50,000	-	-	50,000
20856	2020	78050	A/W Security/Safety	100,000	1,460	497	99,037	963
20CON	2020	7(1/2)010	Chapman Remodel/Homer HS DDC	1,000,000	71,533	8,454	936,921	63,079
21714	2021	78050	A/W Window/Siding Replacement	100,000	100,000	-	-	100,000
21755	2021	78050	A/W Flooring Upgrades	175,000	66,312	66,312	175,000	-
21756	2021	78050	A/W Asbestos Removal/Repair	75,000	75,000	349	349	74,651
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	13,583	21,296	28,704
21801	2021	78050	A/W HVAC/DDC/Boiler Upgrades	75,000	65,828	46,992	56,164	18,836
21802	2021	78050	A/W Asphalt/Sidewalk Repair	100,000	100,000	51,252	51,252	48,748
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	53,164	75,000	-
21856	2021	78050	A/W Security/Safety	100,000	63,141	63,141	100,000	-
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	4,329	4,329	295,671
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	125,000	125,000	-
22758	2022	78050	A/W Electrical/Lighting	150,000	18,535	13,475	144,940	5,060
22801	2022	78050	A/W HVAC/DDC/Boiler Upgrades	850,000	363,800	190,819	677,019	172,981
22851	2022	78010	A/W Portables/Outbuildings	150,000	150,000	118,210	118,210	31,790
22856	2022	78050	A/W Security/Safety	175,000	171,984	4,920	7,936	167,064
22DSG	2022	78050	A/W Assessment/Design	300,000	273,095	117,167	144,071	155,929
HHSRF	2022	72010	Homer High Roof Phase 2 & 3	1,690,000	1,491,051	185,386	384,335	1,305,665
SLF03	2022	72010	Homer High Roof Replace - ARPA	2,203,341	2,192,832	1,387,125	1,397,634	805,707
SLF04	2022	72051	West Homer El Siding - ARPA	700,000	682,256	83,108	100,852	599,148
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	58,808	58,808	1,192
23755	2023	78050	A/W Flooring Upgrades	100,000	100,000	59,399	59,399	40,601
23758	2023	78050	A/W Electrical/Lighting	65,000	65,000	65,000	65,000	-
23759	2023	78050	A/W Water Quality Improvements	40,000	40,000	3,750	3,750	36,250
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	150,955	150,955	4,045
23803	2023	78050	A/W Elevator Upgrades	50,000	50,000	-	-	50,000
23851	2023	78010	A/W Portables/Outbuildings	350,000	350,000	136,841	136,841	213,159
23855	2023	78050	A/W Locker Replacement	250,000	250,000	168,031	168,031	81,969
23856	2023	78050	A/W Security/Safety	150,000	150,000	-	-	150,000
23860	2023	78050	A/W Generator/Hardware	50,000	50,000	6,646	6,646	43,354
23861	2023	78050	A/W Auditorium Lighting	300,000	300,000	-	-	300,000
23DSG	2023	78050	A/W Assessment/Design	100,000	100,000	7,447	7,447	92,553
23HWI	2023	72051	Homer El Water Infiltration	110,000	110,000	-	-	110,000
SLF07	2023	78050	School Projects - Undefined	615,000	615,000	-	-	615,000

Project Totals \$ 29,128,341 \$ 23,735,420 \$ 3,706,819 \$ 9,099,740 \$ 20,028,601

Beginning Fund Balance 7/1/22 \$ 4,973,763

Funds Provided:		
FY23 Transfer from General Fund		\$ 5,250,000
Miscellaneous Revenue - Auction Proceeds		7,938
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
SLF07 Environmental Protection Agency		615,000
Total Funds Provided		<u>18,796,150</u>

Funds applied - current year expenditures (3,706,819)

Funds obligated to existing projects (20,028,601)

Projects completed, cancelled or other funding source identified 476*

Funds available for appropriation and for future capital expansion plans \$ 34,969

School Bond Projects - Fund 401

Balances through June 30, 2023

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	\$ (6)	\$ 16,871,991	\$ 22,655 *
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	34,087,915	34,087,915	321,690	321,690	33,766,225
Project Totals			\$ 52,456,106	\$ 34,607,934	\$ 321,684	\$ 18,169,855	\$ 34,286,251

	Bonds	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	-	20,699	-	20,699
23SCH FY23 School Bonds	34,087,915	586,974	-	34,674,889
Total Funds Provided	34,087,915	607,673	-	34,695,588
Funds applied - current year expenditures:				
11SCH FY11 School Roof Replacements	-	6	-	6
23SCH FY23 School Bonds	(321,690)	-	-	(321,690)
Total Funds Applied - current year expenditures	(321,690)	6	-	(321,684)
Funds obligated to existing projects:				
11SCH FY11 School Roof Replacements	-	(22,655)	-	(22,655)
14SCH FY14 School Roofs/Homer Field	(61)	-	-	(61)
22SCH FY22 Homer High School Roof	(457,071)	-	(40,239)	(497,310)
23SCH FY23 School Bonds	(33,766,225)	-	-	(33,766,225)
Total funds obligated to existing projects	(34,223,357)	(22,655)	(40,239)	(34,286,251)
Projects completed or cancelled	-	22,655	-	22,655 *
Funds avail. for approp. and for future capital expansion plans	\$ -	\$ 786,481	\$ -	\$ 786,481

Resolution 2023-003 authorized the issuance of bonds, not to exceed 65,550,000, for the financing of certain educational capital improvements. 23SCH is Phase I of the issuance, and projects include:

- 23S01 Soldotna Elementary Replacement
- 23S02 Soldotna Prep Renovation
- 23S03 Seward High Track/Field Replacement
- 23S04 Kenai High Field Concession
- 23S05 Kenai Middle Security/Food Service Renovation
- 23S06 North Star El Roof Replacement
- 23S07 Parent Student Drop Off Improvement
- 23S08 Nikiski Track/Field Replacement
- 23S09 Maintenance Shop
- 23S10 Soldotna Siding Project
- 23S11 Mountain View El Roof

General Government Projects - Fund 407

Balances through June 30, 2023

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	27,092	27,092	909
22472	2022	OEM-Radio Communications	125,000	125,000	14,315	14,315	110,685
22473	2022	Poppy Ln Building Entry Remodel	155,000	54,521	36,266	136,746	18,254
22474	2022	B/W Access Cntrl Improvements	180,000	79,019	68,432	169,414	10,586
22SIR	2022	Siren Warning System Replacement	700,000	700,000	9,760	9,760	690,240
23436	2023	River Center Boiler/Mechanical Sys	460,000	460,000	10,013	10,013	449,987
23471	2023	ERC Power Supply	75,000	75,000	1,427	1,427	73,573
23472	2023	BAB Roof Replacement	1,044,274	1,044,274	83,535	83,535	960,739
23473	2023	BAB Chiller Replacement	190,000	190,000	10,506	10,506	179,494
23474	2023	HR Portable Foundation	10,000	10,000	2,251	2,251	7,749
23VOT	2023	ADA Voting Equipment Upgrade	269,572	269,572	-	-	269,572
Project Totals			<u>\$ 3,536,846</u>	<u>\$ 3,179,109</u>	<u>\$ 263,598</u>	<u>\$ 621,336</u>	<u>\$ 2,915,510</u>
Beginning Fund Balance 7/1/22							\$ 1,708,169
Funds Provided:							
FY23 Transfer from General Fund						\$ 1,374,274	
22472	FY23 Transfer from General Fund - PILT					112,500	
23VOT	FY23 Transfer from General Fund					269,572	
Total Funds Provided						<u>1,756,346</u>	
Funds applied - current year expenditures							(263,598)
Funds obligated to existing projects							(2,915,510)
Projects completed or cancelled							<u>-</u>
Funds available for appropriation and for future capital expansion plans							<u>\$ 285,406</u>

Solid Waste Projects - Fund 411

Balances through June 30, 2023

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	\$ 492,028	\$ 5,993,951	\$ 5,414
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 *
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	54,571	54,571	35,429
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	5,160,000	4,953,025	4,189,835	4,396,809	763,191
HOMMF	2022	Homer Monofill Cut/Fill Project	326,446	321,147	190,228	195,527	130,919
23491	2023	SWD Master Plan	300,000	300,000	351	351	299,649
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	88,777	88,777	88,648	88,648	129 *
23495	2023	CPL Used Oil Burner Replacement	11,620	11,620	11,620	11,620	- *
23496	2023	CPL Rotary Brush Cutter	10,899	10,899	10,899	10,899	- *
23497	2023	Leachate Liners	457,648	457,648	399,640	399,640	58,008
LEACH	2023	Leachate Improvements - EPA Grant	4,217,481	4,217,481	840,000	840,000	3,377,481
Project Totals			\$ 20,388,236	\$ 12,171,148	\$ 6,297,124	\$ 14,514,212	\$ 5,874,024

	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			
LEACH FY23 Transfer from General Fund	840,000			
LEACH Environmental Protection Agency	3,360,000			
SLF02 US Dept. of Treasury - ARPA Funds	4,953,025			
FY23 Interest Earnings	158,719			
FY23 Transfer for Closure/Post		765,450		
FY23 Interest Earnings on 17SWB Bond Proceeds			22,195	11,349,390
Funds applied - current year expenditures	(5,675,096)	(66,324)	(622,028)	(6,363,447)
Funds obligated to existing projects	(5,097,528)	(771,082)	(5,414)	(5,874,024)
Projects completed or cancelled	5,305	771,082	-	776,387 *
Funds available for approp. and future capital expansion plans	<u>\$ 788,733</u>			788,733
Closure/post closure liability		<u>\$ 9,965,992</u>		9,965,992
Funds restricted for SWD bond			<u>\$ 4,044</u>	4,044
Ending fund balance				<u>\$ 10,758,768</u>

Road Service Area Projects - Fund 434

Balances through June 30, 2023

Project	Year Appropriated	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	354,099	6,471,131	552,460	
21SAL	2021	Fish Passage/Old Exit Glacier	385,000	354,845	22,669	52,824	332,176	
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	133,506	133,506	-	-	133,506 *	
S7HLR	2019	Hulter Road	803,220	21,894	78	781,404	21,816 *	
		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	132,509	132,509	-	-	132,509 *	
20WRT	2020	Warranty Funds	20,000	20,000	-	-	20,000 *	
S7WAL	2020	Walters St/Wilderness Ln	917,124	837,691	828,120	907,552	9,571	
		Projects completed prior to FY23	1,119,243	-	-	1,119,243	-	
			2,188,876					
2021 Road CIP Projects (\$2,852,400)								
21CIP	2021	B/W FY21 Local Funds	162,406	162,406	-	-	162,406	
21GRV	2021	FY21 Borough Gravel Projects	300,000	15,139	-	284,861	15,139	
C2MRR	2021	Moose River Dr/River Ridge Rd	105,706	101,218	5,912	10,400	95,306	
E2FER	2021	Ferrin Road	431,944	409,831	398,655	420,767	11,177 *	
S7MAN	2021	Mansfield Ave	886,617	834,934	828,225	879,908	6,709	
		Projects completed prior to FY23	965,728	-	-	965,728	-	
			2,852,400					
2022 Road CIP Projects (\$3,831,000)								
22CIP	2022	B/W FY22 Local Funds	45,379	45,379	-	-	45,379	
22GRV	2022	FY22 Borough Gravel Projects	300,000	23,157	5,510	282,353	17,647	
S8BSR	2022	Basargin Road	1,075,522	1,045,860	34,342	64,004	1,011,518	
N3DUK	2022	Duke Street	349,221	318,252	5,970	36,938	312,283	
W7AND	2022	St Andrews Road	285,734	255,333	1,983	32,384	253,350	
C5SPO	2022	Sports Lake/Hakala/Cotman	709,045	678,118	91,955	122,882	586,163	
N3POL	2022	Poolside Ave	483,114	458,482	12,041	36,673	446,441	
W6SKY	2022	Skyline Dr	373,048	347,802	332,628	357,873	15,175 *	
W1CHN	2022	Chinulna Ct	209,938	200,950	197,565	206,553	3,385 *	
			3,831,000					
2023 Road CIP Projects (\$2,565,550)								
23CIP	2023	B/W FY23 Local Funds	638,190	638,190	-	-	638,190	
23GRV	2023	FY23 Borough Gravel Projects	300,000	300,000	222,014	222,014	77,986	
23BRG	2023	Bridges Projects	300,000	300,000	-	-	300,000	
C5PAR	2023	Parkway/Sylvan/Northern Lights	408,160	408,160	23,787	23,787	384,373	
N3LIS	2023	Lisburn Ave	453,700	453,700	29,694	29,694	424,006	
W6GOO	2023	Goodrich/Center/Retirement	75,750	75,750	-	-	75,750	
W1GRI	2023	Griffing CT/Way/Territorial	313,250	313,250	25,944	25,944	287,306	
N4MCG	2023	McGahan Dr	76,500	76,500	-	-	76,500	
			2,565,550					
Service Area Funded - Other Projects								
22431	2022	Inspector Vehicles	80,000	80,000	79,820	79,820	180 *	
DRAIN	2023	Eastway Drainage Improvements	300,000	300,000	692	692	299,308	
Project Totals			\$21,849,541	\$ 10,765,843	\$ 3,501,703	\$ 14,585,401	\$ 7,264,140	
Beginning Fund Balance 7/1/22							\$ 11,140,703	
Funds Provided:								
FY23 Transfer from Operating Fund						\$ 2,600,000		
FY23 Interest Earnings						186,991		
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						4,340,766		
Funds applied - current year expenditures							(3,501,703)	
Funds obligated to existing projects							(7,264,140)	
Projects completed or cancelled by Service Area Board Action							337,748 *	
Funds available for appropriation and for future capital expansion plans							<u>\$ 5,053,374</u>	

Nikiski Fire Service Area Projects - Fund 441

Balances through June 30, 2023

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	\$ 12,690	\$ 4,728,998	\$ 2 *
21412	2021	NFSA Station 2 Lighting	82,986	8,522	5,034	79,498	3,488 *
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	166,566	166,566	133,434
23412	2023	Lighting Upgrade St 2 Phase 2	60,000	60,000	59,974	59,974	26 *
23413	2023	Snow Machines (2)	29,630	29,630	28,697	28,697	933 *
21VAC	2023	Vaccine/Testing/Recovery - Signage	37,370	37,370	-	-	37,370
Project Totals			\$ 5,613,986	\$ 731,065	\$ 538,365	\$ 5,421,286	\$ 192,700

Beginning Fund Balance 7/1/22

\$ 747,751

Funds Provided:

	FY23 Transfer from Operating Fund	\$ 337,000	
	FY23 Interest Earnings	14,166	
22411	FY23 Transfer from General Fund - PILT	92,066	
23411	FY23 Transfer from General Fund - PILT	175,000	
	Total Funds Provided		618,232
	Funds applied - current year expenditures		(538,365)
	Funds obligated to existing projects		(192,700)
	Projects completed or cancelled by Service Area Board Action		4,449 *
	Funds available for appropriation and for future capital expansion plans		\$ 639,367

Bear Creek Fire Service Area Projects - Fund 442

Balances through June 30, 2023

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	302	302	10,518	
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	\$ 50,802	\$ 522,257	\$ 548,563	
Beginning Fund Balance 7/1/22							\$ 446,668	
Funds Provided:								
FY23 Transfer from Operating Fund						\$ 290,000		
FY23 Interest Earnings						12,067		
22421	FY23 Transfer from General Fund - PILT						83,135	
23421	FY23 Transfer from General Fund - PILT						175,000	
Total Funds Provided							560,201	
Funds applied - current year expenditures							(50,802)	
Funds obligated to existing projects							(548,563)	
Projects completed or cancelled by Service Area Board Action							1,342 *	
Funds available for appropriation and for future capital expansion plans							<u>\$ 408,847</u>	

Central Emergency Service Area Projects - Fund 443

Balances through June 30, 2023

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	59,545	59,545	455 *
22461	2022	FY22 SCBA/Radio Communications	192,500	184,627	184,627	192,500	- *
22463	2022	Utility Vehicle	60,000	60,000	59,281	59,281	719 *
22464	2022	FY22 Station 1 Relocation	1,000,000	1,000,000	51,839	51,839	948,161
22465	2022	Ambulance	280,000	238,925	237,347	278,422	1,578 *
J026C	2022	Vehicle Maintenance	100,995	100,995	99,960	99,960	1,035 *
23461	2023	FY23 SCBA/Radio Communications	575,000	575,000	294,192	294,192	280,808
23462	2023	Stations 5 & 6 Interior LED Lighting	125,000	125,000	-	-	125,000
23463	2023	Station 5 Air & Ceiling Reels	49,600	49,600	43,326	43,326	6,274 *
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	623	623	99,377
21VAC	2023	Vaccine/Testing/Recovery - Signage	40,400	40,400	742	742	39,658
23CES	2023	Station 1 New Construction	16,498,201	16,498,201	194,144	194,144	16,304,057
Project Totals			\$ 25,653,520	\$ 20,728,515	\$ 2,072,102	\$ 6,997,108	\$ 18,656,413

	Capt Proj Fund	16/20CES Bond	23CES Bond	Total
Beginning Fund Balance 7/1/22	\$ 2,980,410	\$ 24,043	\$ -	\$ 3,004,453
Funds Provided:				
FY23 Transfer from Operating Fund	1,140,000			
FY23 Interest Earnings	41,030			
22461 FY23 Transfer from General Fund - PILT	167,914			
23461 FY23 Transfer from General Fund - PILT	175,000			
FY23 Interest Earnings on Bond Proceeds		790	284,091	
Bond Proceeds - 23CES			16,498,201	18,307,026
Funds applied - current year expenditures	(1,872,387)	(5,571)	(194,144)	(2,072,102)
Funds obligated to existing projects	(2,349,353)	(3,003)	(16,304,057)	(18,656,413)
Projects completed or cancelled by Service Area Board Action	10,061	-	-	10,061 *
Funds avail. for approp. and for future capital expansion plans	<u>\$ 292,676</u>			292,676
Funds restricted for 16CES bond		<u>\$ 16,258</u>		16,258
Funds restricted for 20CES bond			<u>\$ 284,091</u>	284,091
Ending fund balance				<u>\$ 593,025</u>

Western Emergency Service Area Projects - Fund 444

Balances through June 30, 2023

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	38,810	459,000	0 *
22442	2022	Cardiac Monitor/Defibrillator	138,750	138,750	131,846	131,846	6,904 *
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	194,483	194,483	25,517
23442	2023	Heavy Duty Truck Lift	68,250	68,250	68,188	68,188	62 *
23443	2023	Command Vehicle	60,000	60,000	-	-	60,000
23WLD	2023	Land Acquisition/LTIF Loan	736,679	736,679	736,679	736,679	- *
Project Totals			<u>\$ 2,002,337</u>	<u>\$ 1,299,962</u>	<u>\$ 1,191,941</u>	<u>\$ 1,894,317</u>	<u>\$ 108,020</u>

Beginning Fund Balance 7/1/22	\$ 218,283
Funds Provided:	
FY23 Transfer from Operating Fund	\$ 165,000
FY23 Interest Earnings	(2,146)
23441 FY23 Transfer from General Fund - PILT	175,000
23WLD FY23 Transfer - LTIF	736,679
Total Funds Provided	<u>1,074,533</u>
Funds applied - current year expenditures	(1,191,941)
Funds obligated to existing projects	(108,020)
Projects completed or cancelled by Service Area Board Action	<u>22,504 *</u>
Funds available for appropriation and for future capital expansion plans	<u>\$ 15,358</u>

Kachemak Emergency Service Area Projects - Fund 446

Balances through June 30, 2023

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	282,959	282,959	-	-	282,959
23482	2023	Powerlift Systems	99,763	99,763	99,763	99,763	- *
23483	2023	Lucas Devices	38,899	38,899	38,899	38,899	- *
23484	2023	E-Draulic Tools	18,280	18,280	18,280	18,280	- *
23485	2023	FY23 SCBA/Radio Communications	273,805	273,805	176,550	176,550	97,255
23486	2023	Snow Machine / SnowBalance	30,000	30,000	-	-	30,000
21VAC	2023	Vaccine/Testing/Recovery - Signage	10,100	10,100	-	-	10,100
Project Totals			<u>\$1,051,805</u>	<u>\$ 780,746</u>	<u>\$ 353,314</u>	<u>\$ 624,373</u>	<u>\$ 427,432</u>

Beginning Fund Balance 7/1/22	\$ 166,468
Funds Provided:	
FY23 Transfer from Operating Fund	\$ 491,305
FY23 Interest Earnings	7,625
23485 FY23 Transfer from General Fund - PILT	175,000
Total Funds Provided	<u>673,930</u>
Funds applied - current year expenditures	(353,314)
Funds obligated to existing projects	(427,432)
Projects completed or cancelled by Service Area Board Action	<u>156 *</u>
Funds available for appropriation and for future capital expansion plans	<u>\$ 59,809</u>

Communication Center 911 Projects - Fund 455

Balances through June 30, 2023

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	\$ 1,427	\$ 1,427	\$ 73,573
23432	2023	Router/Switch Replacement	18,000	18,000	-	-	18,000
23433	2023	Workstation Equipment	12,950	12,950	12,270	12,270	680 *
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	\$ 25,275	\$ 25,275	\$ 121,675

Beginning Fund Balance 7/1/22	\$ 10,889
Funds Provided:	
FY23 Transfer from Operating Fund	\$ 624,000
Total Funds Provided	624,000
Funds applied - current year expenditures	(25,275)
Funds obligated to existing projects	(121,675)
Projects completed or cancelled	2,103 *
Funds available for appropriation and for future capital expansion plans	<u>\$ 490,041</u>

North Peninsula Recreation Projects - Fund 459

Balances through June 30, 2023

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	12,815	12,815	137,185
23454	2023	Pool Boilers Replacement	817,950	817,950	33,102	33,102	784,848
23455	2023	Trail Groomer	26,000	26,000	-	-	26,000
Project Totals			<u>\$ 1,120,950</u>	<u>\$ 1,120,950</u>	<u>\$ 45,917</u>	<u>\$ 45,917</u>	<u>\$ 1,075,033</u>

Beginning Fund Balance 7/1/22		\$ 406,854
Funds Provided:		
FY23 Transfer from Operating Fund	\$ 1,041,950	
FY23 Interest Earnings	18,656	
Total Funds Provided	<u>1,060,606</u>	
Funds applied - current year expenditures		(45,917)
Funds obligated to existing projects		(1,075,033)
Projects completed or cancelled by Service Area Board Action		<u>-</u>
Funds available for appropriation and for future capital expansion plans		<u>\$ 346,511</u>

Central Peninsula Hospital Projects - Fund 490

Balances through June 30, 2023

Project	Year Appropriated	Project Description	Authorized Amount	FY23 Budget	Expend FY23	Total LTD Expenditures	Unexpended Balance
Funds Provided by Bond Proceeds							
14CPH	2014	CPH Specialty Clinic	\$ 41,249,563	\$ 93,027	\$ 12,054	\$41,168,590	\$ 80,974
18CPH	2018	CPH OB/Cath Lab	29,140,645	7,444	(15,935)	29,117,266	23,379
Funds Provided by Hospital Plant Replacement Fund							
17OBL	2017	CPH OB/Cardiac Cath Lab	10,215,000	680,210	113,314	9,648,104	566,896
21PRK	2021	CPH Parking Lot	1,386,174	-	-	1,386,174	- *
22LAB	2021	FY22 Hot Lab Upgrade	868,034	630,567	630,567	868,034	- *
22SFT	2022	Software Workday ERP	4,881,993	4,881,993	2,125,118	2,125,118	2,756,875
23SUR	2023	Surgery Center Purchase	9,747,927	9,747,927	9,747,927	9,747,927	- *
Total Funds Provided by Hospital Plant Replacement Fund			27,099,128	15,940,697	12,616,926	23,775,357	3,323,771
Funds Provided by the Kenai Health Center Maint. Fund							
23HTL	2023	KHCTR Security Improvement	10,000	10,000	-	-	10,000
Project Totals			\$ 97,499,336	\$ 16,051,169	\$ 12,613,045	\$94,061,212	\$ 3,438,124

	Capt 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	31,124			
17OBL CPH Local Contribution - OB / Card Cath Lab	680,210			
22LAB CPH Local Contribution - Hot Lab	630,567			
22SFT CPH Local Contribution - Software Workday ERP	4,881,993			
23SUR CPH Local Contribution - Surgery Center Purchase	9,747,927			
State Contributions KHCTR		31,779		
Local Contributions KHCTR		19,478		
FY23 Interest Earnings KHCTR		8,792		
FY23 Interest Earnings on CPH Bond Proceeds			34,303	16,066,173
Funds applied - current year expenditures	(12,616,926)	-	3,881	(12,613,045)
Funds obligated to existing projects	(3,323,771)	(10,000)	(104,353)	(3,438,124)
Projects completed or cancelled	-	-	-	- *
Funds available for approp. and future capital projects	\$ 783,584			783,584
Funds restricted For Kenai Health Center Maintenance		\$ 937,874		937,874
Funds restricted for CPH bonds			\$ 860,398	860,398
Ending fund balance				\$ 2,581,857

South Peninsula Hospital Projects - Fund 491

Balances through June 30, 2023

Project	Year	Appropriate	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	6,416	95,000	-
21SHC	2021		Roof Replacement	325,000	231,464	172,610	266,146	58,854
21SHD	2021		Nuclear Medicine System	303,673	303,673	-	-	303,673
21SHG	2021		SPH Wi-Fi System	172,500	38,653	35,270	169,117	3,383
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	105,000	101,926	31,503	34,577	70,423
22SHB	2022		A/C Unit - Long Term Care/Rehab	1,450,000	1,327,053	102,731	225,677	1,224,323
22SHC	2022		MRI Chiller Replacement	170,000	82,267	28,108	115,841	54,159
22SHG	2022		Incident Management Software	81,760	24,443	10,605	67,923	13,838
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	155,018	155,018	13,561
23SHE	2023		Chemistry Analyzer	165,000	165,000	164,984	164,984	17
23SHF	2023		Lobby Door Replacement	110,000	110,000	37,146	37,146	72,854
23SHG	2023		OR Suite Surgical Light Replacement	97,573	97,573	80,501	80,501	17,072
23SHH	2023		Mammography Software	88,500	88,500	-	-	88,500
23SHK	2023		Network Switch Refresh	66,000	66,000	65,993	65,993	7
23SHL	2023		Minor Hospital Equipment	60,652	60,652	46,735	46,735	13,917
23SPH	2023		Pre Design Master Plan/Nuc Med/Pharm	659,783	659,783	253,704	253,704	406,079
Total Funds Provided by Local Funds				8,784,456	4,980,461	1,337,273	5,141,268	3,643,188
Funds Provided by Hospital Plant Replacement Fund								
21MRF	2021		Homer Medical Clinic Roof	298,528	-	-	298,528	-
21SHA	2021		Nuclear Medicine Renovations	36,547	36,547	36,547	36,547	-
21SHB	2021		Remodel Kachemak Prof Building	500,000	456,871	2,182	45,311	454,689
22SHQ	2022		SPH Roof Replacement	578,695	578,695	578,695	578,695	-
22SHR	2022		Flooring for Long Term Care	103,199	103,199	103,199	103,199	-
22SHW	2022		Bayor Power Injector Software	11,161	11,161	11,161	11,161	-
22SPR	2022		203 W Pioneer Av Bldg Repairs	147,500	146,432	57,814	58,882	88,618
23DES	2023		Design for Infrastructure Deferred Maint	250,000	250,000	-	-	250,000
22SHB	2023		A/C Unit - Long Term Care/Rehab	627,416	627,416	-	-	627,416
23SHM	2023		Ultrasound Software/Hardware	65,000	65,000	43,321	43,321	21,679
23SHN	2023		Anesthesia Machine	64,593	64,593	64,593	64,593	-
23SHO	2023		MRI AI	-	-	-	-	-
23SHP	2023		Hospital Vehicles	41,317	41,317	41,317	41,317	-
23SHQ	2023		Minor Hospital Equipment	107,608	107,608	50,777	50,777	56,831
23SHR	2023		SPH Annunciator Switch	613,020	613,020	-	-	613,020
Total Funds Provided by Hospital Plant Replacement Fund				3,444,583	3,101,858	989,604	1,332,330	2,112,254
Funds Provided by South Peninsula Hospital, Inc.								
22SPR	2022		203 W Pioneer Av Bldg Repairs	227,500	227,500	-	-	227,500
Project Totals				\$ 12,456,539	\$ 8,309,819	\$ 2,326,878	\$ 6,473,598	\$ 5,982,941
						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						3,012,929		
FY23 Interest Earnings						96,628		
21SHA	SPH Local Contribution - Nuclear Medicine Reno					36,547		
21SHB	SPH Local Contribution - Kachemak Prof Bldg Reno					456,871		
22SHB	SPH Local Contribution - A/C Unit - Long Term Care/Rehab					627,416		
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					11,161		
22SPR	SPH Local Contribution - 203 W Pioneer Av Repairs					146,432		
22SPR	SPH Inc. Contribution - 203 W Pioneer Av Repairs					227,500		
23DES	SPH Local Contribution - Design for Infrastructure Deferred Maint					250,000		
23SHM	SPH Local Contribution - Ultrasound Software/Hardware					65,000		
23SHN	SPH Local Contribution - Anesthesia Machine					64,593		
23SHP	SPH Local Contribution - Hospital Vehicles					41,317		
23SHQ	SPH Local Contribution - Minor Hospital Equipment					107,608		
23SHR	SPH Local Contribution - SPH Annunciator Switch					613,020		6,438,915
Funds applied - current year expenditures						(2,326,878)	-	(2,326,878)
Funds obligated to existing projects						(5,981,463)	(1,478)	(5,982,941)
Projects completed or cancelled						295,676	-	295,676
Funds available for approp. and future capital expansion plans						\$ 1,205,532		1,205,532
Funds restricted for 17SPH Bond							\$ 21,775	21,775
Ending fund balance								\$ 1,227,307