

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, 2024

RE: Capital Project Reports – June 30, 2024

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, 2024

Project	Year	Site Number	Project Description	Authorized Amount	FY24 Budget	Expend FY24	Total LTD Expenditures	Unexpended Balance
13DSG	2013	78050	A/W Design Improvements	\$ 200,000	\$ 107,382	\$ 16,402	\$ 109,020	\$ 90,980
14000	2014	78050	A/W Auditorium Lighting	75,000	7,561	-	67,439	7,561
17860	2017	78050	A/W Generator/Hardware	100,000	695	-	99,305	695 *
18802	2018	78050	A/W Asphalt/Sidewalk Repair	150,000	43,090	43,090	150,000	0
18851	2018	78010	A/W Portables/Outbuildings	75,000	305	305	75,000	- *
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	54,668	54,668	150,000	- *
19782	2019	78050	A/W ADA Upgrades	75,000	6,446	6,446	75,000	- *
19802	2019	78050	A/W Asphalt/Sidewalk Repair	150,000	78,390	78,170	149,781	219 *
19803	2019	78050	A/W Elevator Upgrades	50,000	50,000	34,511	34,511	15,489
19860	2019	78050	A/W Generator/Hardware	50,000	4,275	-	45,725	4,275 *
19B0I	2019	72010	Homer High Boiler Replacement	425,000	2,854	-	422,146	2,854 *
KSELO	2019	71065	KSELO New School Construction	13,010,000	12,801,426	10,308	218,882	12,791,118
20728	2020	78050	A/W Doors/Entries	100,000	6,562	6,562	100,000	- *
20756	2020	78050	A/W Asbestos Removal/Repair	75,000	43,675	31,906	63,231	11,769
20780	2020	78050	A/W Playground Upgrades	75,000	23,087	23,087	75,000	- *
20782	2020	78050	A/W ADA Upgrades	75,000	18,841	18,841	75,000	- *
20801	2020	78050	A/W HVAC/DDC/Boiler Upgrades	1,225,000	77,549	8,944	1,156,395	68,605
20803	2020	78050	A/W Elevator Upgrades	50,000	50,000	-	-	50,000
20856	2020	78050	A/W Security/Safety	100,000	963	963	100,000	- *
20CON	2020	71(2)010	Chapman Remodel/Homer HS DDC	1,000,000	63,079	5,930	942,850	57,150
21714	2021	78050	A/W Window/Siding Replacement	100,000	100,000	100,000	100,000	- *
21756	2021	78050	A/W Asbestos Removal/Repair	75,000	74,651	74,651	75,000	- *
21759	2021	78050	A/W Water Quality Improvements	50,000	28,704	4,808	26,104	23,896
21801	2021	78050	A/W HVAC/DDC/Boiler Upgrades	75,000	18,836	18,836	75,000	- *
21802	2021	78050	A/W Asphalt/Sidewalk Repair	100,000	48,748	48,014	99,266	734
21803	2021	78050	A/W Elevator Upgrades	75,000	75,000	-	-	75,000
21851	2021	78010	A/W Portables/Outbuildings	71,598	3,893	-	67,705	3,893 *
21ADA	2021	78050	A/W ADA Upgrades	75,000	75,000	73,985	73,985	1,015
21DRS	2021	78050	A/W Doors/Entries	100,000	100,000	7,303	7,303	92,697
22000	2022	78050	A/W Auditorium Lighting	300,000	295,671	710	5,039	294,961
22714	2022	78050	A/W Building Envelope Upgrades	200,000	200,000	200,000	200,000	- *
22758	2022	78050	A/W Electrical/Lighting	150,000	5,060	5,060	150,000	- *
22801	2022	78050	A/W HVAC/DDC/Boiler Upgrades	850,000	172,981	159,562	836,581	13,419
22851	2022	78010	A/W Portables/Outbuildings	133,000	14,790	-	118,210	14,790 *
22856	2022	78050	A/W Security/Safety	175,000	167,064	90,955	98,891	76,109
22DSG	2022	78050	A/W Assessment/Design	300,000	155,929	105,433	249,504	50,496
HHSRF	2022	72010	Homer High Roof Phase 2 & 3	1,690,000	1,305,665	635,964	1,020,299	669,701
SLF03	2022	72010	Homer High Roof Replace - ARPA	2,184,028	786,393	786,393	2,184,028	- *
SLF04	2022	72051	West Homer El Siding - ARPA	431,621	330,770	330,770	431,621	- *
23714	2023	78050	A/W Building Envelope Upgrades	155,000	155,000	19,481	19,481	135,519
23727	2023	78050	A/W Bleacher Replacement	60,000	1,192	-	58,808	1,192
23755	2023	78050	A/W Flooring Upgrades	100,000	40,601	35,835	95,235	4,766 *
23759	2023	78050	A/W Water Quality Improvements	40,000	36,250	14,733	18,483	21,517
23780	2023	78050	A/W Playground Upgrades	25,000	25,000	25,000	25,000	- *
23801	2023	78050	A/W HVAC/DDC/Boiler Upgrades	400,000	400,000	400,000	400,000	- *
23802	2023	78050	A/W Asphalt/Sidewalk Repair	155,000	4,045	4,045	155,000	- *
23803	2023	78050	A/W Elevator Upgrades	50,000	50,000	-	-	50,000
23851	2023	78010	A/W Portables/Outbuildings	350,000	213,159	164,046	300,887	49,113
23855	2023	78050	A/W Locker Replacement	250,000	81,969	272	168,303	81,697
23856	2023	78050	A/W Security/Safety	150,000	150,000	34,229	34,229	115,771
23860	2023	78050	A/W Generator/Hardware	50,000	43,354	75	6,721	43,279
23861	2023	78050	A/W Auditorium Lighting	300,000	300,000	-	-	300,000
23DSG	2023	78050	A/W Assessment/Design	100,000	92,553	-	7,447	92,553
23HWI	2023	72051	West Homer El Water Infiltration	110,000	110,000	-	-	110,000
SLF07	2023	75030	Seward Middle Siding	250,000	250,000	4,011	4,011	245,989
24711	2024	78050	A/W Roof Repair	75,000	75,000	-	-	75,000
24714	2024	78050	A/W Building Envelope Upgrades	50,000	50,000	-	-	50,000
24755	2024	78050	A/W Flooring Upgrades	225,000	225,000	178,029	178,029	46,971
24756	2024	78050	A/W Asbestos Removal/Repair	200,000	200,000	76,339	76,339	123,661
24758	2024	78050	A/W Electrical/Lighting	125,000	125,000	74,899	74,899	50,101
24759	2024	78050	A/W Water Quality Improvements	30,000	30,000	-	-	30,000
24780	2024	78050	A/W Playground Upgrades	75,000	75,000	16,294	16,294	58,706
24781	2024	78050	A/W Pool Repair	30,000	30,000	12,367	12,367	17,633
24801	2024	78050	A/W HVAC/DDC/Boiler Upgrades	1,125,000	1,125,000	572,373	572,373	552,627
24802	2024	78050	A/W Asphalt/Sidewalk Repair	720,000	720,000	210,975	210,975	509,025
24855	2024	78050	A/W Locker Replacement	150,000	150,000	-	-	150,000
24856	2024	78050	A/W Security/Safety	250,000	250,000	-	-	250,000
24860	2024	78050	A/W Generator/Hardware	150,000	150,000	-	-	150,000
24862	2024	78050	A/W Drainage and Interior Reno	590,402	590,402	564,378	564,378	26,024
SLF08	2024	71040	Hope Roof Replacement	77,436	77,436	65,506	65,506	11,930

Project Totals \$ 30,838,085 \$ 23,227,868 \$ 5,455,464 \$ 13,065,681 \$ 17,772,404

Beginning Fund Balance 7/1/23 \$ 8,085,670

Funds Provided:
 FY24 Transfer from General Fund \$ 4,000,000
 Local Contribution - KPBSD Design 107,382
 AK Dept of Education & Early Development 9,850,187
 US Dept of Treasury - APRA Funds 1,444,599
 Auction Proceeds 7,621
 Total Funds Provided 15,409,789

Funds applied - current year expenditures (5,455,464)

Funds obligated to existing projects (17,772,404)

Projects completed, cancelled or other funding source identified 90,547 *

Funds available for appropriation and for future capital expansion plans \$ 358,137

School Bond Projects - Fund 401

Balances through June 30, 2024

Project	Year Appropriated	Project Description	Authorized Amount	FY24 Budget	Expend FY24	Total LTD Expenditures	Unexpended Balance
14SCH	2014	FY14 School Roofs/Homer Field	\$ 61	\$ 61	\$ -	\$ -	\$ 61
23SCH	2023	FY23 School Bonds	34,087,915	33,766,225	1,507,415	1,829,105	32,258,810
24SCH	2024	FY14 Roof Bonds/Hope Roof 2024	497,310	497,310	-	-	497,310
Project Totals			<u>\$ 34,585,285</u>	<u>\$ 34,263,595</u>	<u>\$ 1,507,415</u>	<u>\$ 1,829,105</u>	<u>\$ 32,756,180</u>

	Bonds	Interest	Local - GF	Total
Beginning Fund Balance 7/1/23	\$ 34,223,357	\$ 786,481	\$ 40,239	\$ 35,050,076
Funds Provided:				
14SCH FY14 School Roofs/Homer Field	-	-	-	-
23SCH FY23 School Bonds	-	1,059,334	-	1,059,334
24SCH FY14 Roof Bonds/Hope Roof 2024	-	31,198	-	31,198
Total Funds Provided	-	1,090,532	-	1,090,532
Funds applied - current year expenditures:				
14SCH FY14 School Roofs/Homer Field	-	-	-	-
23SCH FY23 School Bonds	(1,507,415)	-	-	(1,507,415)
24SCH FY14 Roof Bonds/Hope Roof 2024	-	-	-	-
Total Funds Applied - current year expenditures	(1,507,415)	-	-	(1,507,415)
Funds obligated to existing projects:				
14SCH FY14 School Roofs/Homer Field	(61)	-	-	(61)
23SCH FY23 School Bonds	(32,258,810)	-	-	(32,258,810)
24SCH FY14 Roof Bonds/Hope Roof 2024	(457,071)	-	(40,239)	(497,310)
Total funds obligated to existing projects	(32,715,942)	-	(40,239)	(32,756,180)
Projects completed or cancelled	-	-	-	-
Funds avail. for approp. and for future capital expansion plans	\$ -	\$ 1,877,013	\$ -	\$ 1,877,013

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
- 23S12 Homer High School Front Entrance Improvements
- 23S13 Hope Roof

General Government Projects - Fund 407

Balances through June 30, 2024

Project	Year Appropriated	Project Description	Authorized Amount	FY24 Budget	Expend FY24	Total LTD Expenditures	Unexpended Balance	
19407	2019	Card Entry Security System	\$ 150,000	\$ 5,560	\$ 3,850	\$ 148,290	\$ 1,710	
22471	2022	OEM-ERC Server Room A/C Unit	28,000	909	-	27,092	909 *	
22472	2022	OEM-Radio Communications	125,000	110,685	32,207	46,522	78,478 *	
22473	2022	Poppy Ln Building Entry Remodel	145,123	8,377	8,377	145,123	- *	
22474	2022	B/W Access Cntrl Improvements	180,000	10,586	6,568	175,982	4,018	
22SIR	2022	Siren Warning System Replacement	700,000	690,240	101,328	111,088	588,912	
23436	2023	River Center Boiler/Mechanical Sys	460,000	449,987	220,435	230,448	229,552 *	
23471	2023	ERC Power Supply	100,000	98,573	70,244	71,671	28,329 *	
23472	2023	BAB Roof Replacement	1,061,287	977,753	264,954	348,489	712,799	
23473	2023	BAB Chiller Replacement	190,000	179,494	169,415	179,921	10,079	
23VOT	2023	ADA Voting Equipment Upgrade	275,185	275,185	275,185	275,185	- *	
24RCD	2024	Records Center Control Panel	34,755	34,755	28,189	28,189	6,566	
24SPC	2024	Special Assessment Software	126,000	126,000	40,397	40,397	85,603	
SLF09	2024	Borough Building Roof Replacement	575,256	575,256	575,255	575,255	1 *	
Project Totals			\$ 4,150,606	\$ 3,543,358	\$ 1,796,403	\$ 2,403,652	\$ 1,746,954	
Beginning Fund Balance 7/1/23							\$ 3,102,731	
Funds Provided:								
FY24 Transfer from General Fund						\$ 265,755		
22472	FY24 Transfer from General Fund - PILT						32,207	
SLF	US Dept of Treasury - APRA Funds						575,256	
Total Funds Provided							873,218	
Funds applied - current year expenditures							(1,796,403)	
Funds obligated to existing projects							(1,746,954)	
Projects completed or cancelled							337,268 *	
Funds available for appropriation and for future capital expansion plans							<u>\$ 769,860</u>	

Solid Waste Projects - Fund 411

Balances through June 30, 2024

Project	Year Appropriated	Project Description	Authorized Amount	FY24 Budget	Expend FY24	Total LTD Expenditures	Unexpended Balance
17SWB	2017	SW CPL Equip/Plan/Design/Construction	\$ 5,999,365	\$ 5,414	\$ 5,414	\$ 5,999,365	\$ - *
18CDE	2018	FY18 C/D Cell Expansion	350,000	147	-	349,853	147 *
22FIR	2022	CPL Building Fire Detection System	40,000	40,000	-	-	40,000
22LIT	2022	AW Facility Lighting	90,000	35,429	2,886	57,457	32,543
22SUR	2022	Transfer Site Surveillance	100,000	100,000	-	-	100,000
SLF02	2022	Leachate Improvements - ARPA Funds	5,160,000	2,082,471	268,990	3,346,519	1,813,481
HOMMF	2022	Homer Monofill Cut/Fill Project	326,446	130,919	51,390	246,917	79,529
23491	2023	SWD Master Plan	300,000	299,649	297,332	297,683	2,317 *
23492	2023	CPL Gas/Leachate Materials	150,000	150,000	108,122	108,122	41,878
23493	2023	CPL Gas Collection Design	100,000	100,000	-	-	100,000
23497	2023	Leachate Liners	457,648	58,008	-	399,640	58,008
LEACH	2023	Leachate Improvements - EPA Grant	4,217,481	2,058,201	638,179	2,797,459	1,420,022
24491	2024	South Peninsula Monofill Site	250,000	250,000	-	-	250,000
24492	2024	Homer Transfer Repairs/Improvements	200,000	200,000	61,400	61,400	138,600
24493	2024	CPL Site Security Improvements	200,000	200,000	-	-	200,000
24494	2024	Toolcat and Accessories	124,198	124,198	124,198	124,198	- *
24495	2024	CPL C/D Excavation & Expansion	100,000	100,000	97,847	97,847	2,153
24496	2024	Utility Vehicle	60,000	60,000	36,541	36,541	23,459
24497	2024	Transfer Site Improvements Design	100,000	100,000	-	-	100,000
24498	2024	Hydroseeder	80,000	80,000	-	-	80,000
24499	2024	CPL Baler Building Boiler Replacement	138,202	138,202	12,990	12,990	125,212
24500	2024	Seward Monofill Excavation	100,000	100,000	-	-	100,000
24501	2024	Tire Replacement	35,000	35,000	33,560	33,560	1,440
24502	2024	FY24 Dumpster Repair/Replace	120,000	120,000	20,397	20,397	99,603
Project Totals			\$ 18,798,340	\$ 6,567,637	\$ 1,759,246	\$ 13,989,948	\$ 4,808,392

	Capt Proj Fund	Closure/Post	17SWB Bond	Total
Beginning Fund Balance 7/1/23	\$ 2,597,765	\$ 10,565,992	\$ 9,458	\$ 13,173,214
Funds Provided:				
LEACH FY24 Transfer from Operating/Gen Fund	1,125,000	9,301,060		
SLF02 Environmental Protection Agency	1,200,720			
US Dept. of Treasury - ARPA Funds	2,082,471			
FY24 Interest Earnings	502,010			
FY24 Transfer for Closure/Post		1,820,206		
FY24 Interest Earnings on Bond Proceeds			7,655	16,039,122
Funds applied - current year expenditures	(1,753,831)	(90,919)	(5,414)	(1,850,164)
Funds obligated to existing projects	(4,808,392)	-	-	(4,808,392)
Projects completed or cancelled	2,464	-	-	2,464 *
Funds available for approp. and future capital expansion plans	\$ 948,206			948,206
Closure/post closure liability		\$ 21,596,339		21,596,339
Funds restricted for SWD bond			\$ 11,698	11,698
Ending fund balance				\$ 22,556,244

Road Service Area Projects - Fund 434

Balances through June 30, 2024

Project	Year Appropriated	Project Description	Authorized Amount	FY24 Budget	Expend FY24	Total LTD Expenditures	Unexpended Balance
Grant Funded Projects							
14JAC	2014	Jacobs Ladder Repair	\$ 100,000	\$ 16,427	\$ 14,943	\$ 98,516	\$ 1,484 *
16NRD	2016	North Road Extension	7,023,591	552,460	393,209	6,864,340	159,251
21SAL	2021	Fish Passage/Old Exit Glacier	385,000	332,176	241,137	293,961	91,039
2020 Road CIP Projects (warranty purposes only)							
S7WAL	2020	Walters St/Wilderness Ln	917,124	9,571	800	908,352	8,772
2021 Road CIP Projects (\$2,552,400)							
21CIP	2021	B/W FY21 Local Funds	170,709	170,709	-	-	170,709 *
C2MRR	2021	Moose River Dr/River Ridge Rd	108,579	98,179	78,611	89,011	19,568
S7MAN	2021	Mansfield Ave	886,617	6,709	(14,518)	865,391	21,227
		Projects completed prior to FY24	1,386,495	-	-	1,386,495	-
			2,552,400				
2022 Road CIP Projects (\$3,531,000)							
22CIP	2022	B/W FY22 Local Funds	-	-	-	-	-
S8BSR	2022	Basargin Road	1,075,522	1,011,518	795,272	859,276	216,246
N3DUK	2022	Duke Street	349,221	312,283	290,381	327,320	21,901
W7AND	2022	St Andrews Road	373,256	340,871	86,204	118,588	254,667
C5SPO	2022	Sports Lake/Hakala/Cotman	709,045	586,163	506,760	629,642	79,403
N3POL	2022	Poolside Ave	459,531	422,858	422,858	459,531	- *
		Projects completed prior to FY24	564,426	-	-	564,426	-
			3,531,000				
2023 Road CIP Projects (\$1,965,550)							
23CIP	2023	B/W FY23 Local Funds	553,121	553,121	-	-	553,121
C5PAR	2023	Parkway/Sylvan/Northern Lights	425,060	401,273	336,125	359,913	65,147
N3LIS	2023	Lisburn Ave	506,059	476,365	352,463	382,158	123,902
W6GOO	2023	Goodrich/Center/Retirement	91,560	91,560	49,733	49,733	41,827
W1GRI	2023	Griffing CT/Way/Territorial	313,250	287,306	268,089	294,033	19,217
N4MCG	2023	McGahan Dr	76,500	76,500	24,507	24,507	51,993
			1,965,550				
2024 Road CIP Projects (\$150,000)							
24CIP	2024	B/W FY24 Local Funds	-	-	-	-	-
S8BSN	2024	Basargin Road	10,477	10,477	-	-	10,477
C3SEC	2024	Seclusion/Robin/Lourdes/Robert	139,523	139,523	92,463	92,463	47,060
			150,000				
Service Area Funded - Other Projects							
21GRV	2021	FY21 Borough Gravel Projects	300,000	15,139	-	284,861	15,139
22GRV	2022	FY22 Borough Gravel Projects	300,000	17,647	-	282,353	17,647
23GRV	2023	FY23 Borough Gravel Projects	300,000	77,986	56,076	278,089	21,911
23BRG	2023	FY23 Bridges Projects	300,000	300,000	-	-	300,000
DRAIN	2023	Eastway Drainage Improvements	300,000	299,308	227,270	227,961	72,039
24GRV	2024	FY24 Borough Gravel Projects	500,000	500,000	427,708	427,708	72,292
24BRG	2024	FY23 Bridges Projects	300,000	300,000	-	-	300,000
Project Totals			\$18,924,665	\$ 7,406,128	\$ 4,650,090	\$ 16,168,627	\$ 2,756,038

Beginning Fund Balance 7/1/23

\$ 10,780,090

Funds Provided:

FY24 Transfer from Operating Fund

\$ 2,200,000

FY24 Interest Earnings

508,087

DCCED Boro Wide Improvement

14,943

US Dept. of Transportation

552,460

US Dept. of Commerce

130,788

Total Funds Provided

3,406,278

Funds applied - current year expenditures

(4,650,090)

Funds obligated to existing projects

(2,756,038)

Projects completed or cancelled by Service Area Board Action

172,193 *

Funds available for appropriation and for future capital expansion plans

\$ 6,952,433

Bear Creek Fire Service Area Projects - Fund 442

Balances through June 30, 2024

Project	Year Appropriated	Project Description	Authorized Amount	FY24 Budget	Expend FY24	Total LTD Expenditures	Unexpended Balance
20421	2020	Turnout Gear	\$ 10,820	\$ 10,518	\$ 10,409	\$ 10,710	\$ 110 *
21421	2021	Heavy Rescue Engine	400,000	3,775	2,604	398,829	1,171
22421	2022	FY22 SCBA/Radio Communications	192,500	90,427	90,427	192,500	- *
23421	2023	FY23 SCBA/Radio Communications	192,500	192,500	132,971	132,971	59,529
23422	2023	Ambulance	250,000	250,000	-	-	250,000
24421	2024	Tanker Replacement	500,000	500,000	-	-	500,000
Project Totals			\$ 1,545,820	\$ 1,047,220	\$ 236,411	\$ 735,010	\$ 810,810
Beginning Fund Balance 7/1/23							\$ 708,038
Funds Provided:							
FY24 Transfer from Operating Fund						\$ 300,000	
FY24 Interest Earnings						48,486	
22421	FY24 Transfer from General Fund - PILT					73,029	
23421	FY24 Transfer from General Fund - PILT					175,000	
Total Funds Provided							596,515
Funds applied - current year expenditures							(236,411)
Funds obligated to existing projects							(810,810)
Projects completed or cancelled by Service Area Board Action							110 *
Funds available for appropriation and for future capital expansion plans							<u>\$ 257,443</u>

Central Emergency Service Area Projects - Fund 443

Balances through June 30, 2024

Project	Year Appropriated	Project Description	Authorized Amount	FY24 Budget	Expend FY24	Total LTD Expenditures	Unexpended Balance
16CES	2016	Emergency Response Vehicles	\$ 2,785,629	\$ 2,139	\$ 2,139	\$ 2,785,629	\$ - *
19461	2019	SCBA Compressor	450,000	145,701	81,125	385,424	64,576
19469	2019	Training Site Phase 2 Expansion	150,000	6,064	-	143,936	6,064 *
20461	2020	Station 1 Land Acquisition	791,795	19,524	-	772,271	19,524
20CES	2020	Emergency Response Vehicles	1,611,196	864	864	1,611,196	- *
22464	2022	FY22 Station 1 Relocation	1,000,000	948,161	73,505	125,344	874,656
23461	2023	FY23 SCBA/Radio Communications	575,000	280,808	218,759	512,952	62,048
23462	2023	Stations 5 & 6 Interior LED Lighting	125,000	125,000	-	-	125,000
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	16,204	16,204	33,796
23469	2023	Training Site Phase 3	100,000	99,377	95,682	96,304	3,696 *
21VAC	2023	Vaccine/Testing/Recovery - Signage	40,400	39,658	-	742	39,658 *
23CES	2023	Station 1 New Construction	21,498,201	21,304,057	1,109,517	1,303,661	20,194,540
24461	2024	Fire Live Training Props	150,000	150,000	-	-	150,000
Project Totals			\$ 29,952,221	\$ 23,796,352	\$ 1,597,795	\$ 7,753,664	\$ 22,198,557

	Capl Proj Fund	16/20CES Bond	23CES Bond	Total
Beginning Fund Balance 7/1/23	\$ 2,738,197	\$ 19,261	\$ 16,588,148	\$ 19,345,606
Funds Provided:				
FY24 Transfer from Operating Fund	700,000		5,000,000	
FY24 Interest Earnings	220,659			
FY24 Interest Earnings on Bond Proceeds		894	507,405	6,428,958
Funds applied - current year expenditures	(485,274)	(3,003)	(1,109,517)	(1,597,795)
Funds obligated to existing projects	(2,004,018)	-	(20,194,540)	(22,198,557)
Projects completed or cancelled by Service Area Board Action	49,417	-	-	49,417 *
Funds avail. for approp. and for future capital expansion plans	<u>\$ 1,218,981</u>			1,218,981
Funds restricted for 16/20 CES bonds		<u>\$ 17,153</u>		17,153
Funds restricted for 23CES bonds			<u>\$ 791,495</u>	791,495
Ending fund balance				<u>\$ 2,027,629</u>

Western Emergency Service Area Projects - Fund 444

Balances through June 30, 2024

Project	Year Appropriated	Project Description	Authorized Amount	FY24 Budget	Expend FY24	Total LTD Expenditures	Unexpended Balance
23441	2023	FY23 SCBA/Radio Communications	\$ 245,000	\$ 50,517	\$ 32,573	\$ 227,056	\$ 17,944 *
23443	2023	Command Vehicle	60,000	60,000	-	-	60,000
Project Totals			<u>\$ 305,000</u>	<u>\$ 110,517</u>	<u>\$ 32,573</u>	<u>\$ 227,056</u>	<u>\$ 77,944</u>

Beginning Fund Balance 7/1/23		\$ 100,875
Funds Provided:		
FY24 Transfer from Operating Fund	\$ 75,000	
FY24 Interest Earnings	<u>6,715</u>	
Total Funds Provided		81,715
Funds applied - current year expenditures		(32,573)
Funds obligated to existing projects		(77,944)
Projects completed or cancelled by Service Area Board Action		<u>17,944 *</u>
Funds available for appropriation and for future capital expansion plans		<u>\$ 90,017</u>

Kachemak Emergency Service Area Projects - Fund 446

Balances through June 30, 2024

Project	Year Appropriated	Project Description	Authorized Amount	FY24 Budget	Expend FY24	Total LTD Expenditures	Unexpended Balance
17482	2017	ST 2 Water Tank/Generator	\$ 24,755	\$ 6,717	\$ -	\$ 18,038	\$ 6,717 *
23481	2023	Ambulance/Medic 2	293,204	293,204	291,032	291,032	2,173 *
23485	2023	FY23 SCBA/Radio Communications	273,805	97,255	85,018	261,568	12,237
23486	2023	Snow Machine / SnowBalance	20,000	20,000	5,050	5,050	14,950 *
21VAC	2023	Vaccine/Testing/Recovery - Signage	10,100	10,100	-	-	10,100 *
24481	2024	Command Vehicle with Plow	80,000	80,000	-	-	80,000
24482	2024	Utility Vehicle with Plow	80,000	80,000	-	-	80,000
Project Totals			<u>\$ 781,864</u>	<u>\$ 587,276</u>	<u>\$ 381,100</u>	<u>\$ 575,688</u>	<u>\$ 206,176</u>

Beginning Fund Balance 7/1/23	\$ 487,084
Funds Provided:	
FY24 Transfer from Operating Fund	\$ 271,000
FY24 Interest Earnings	<u>29,918</u>
Total Funds Provided	300,918
Funds applied - current year expenditures	(381,100)
Funds obligated to existing projects	(206,176)
Projects completed or cancelled by Service Area Board Action	<u>33,939</u> *
Funds available for appropriation and for future capital expansion plans	<u>\$ 234,666</u>

Communication Center 911 Projects - Fund 455

Balances through June 30, 2024

Project	Year Appropriated	Project Description	Authorized Amount	FY24 Budget	Expend FY24	Total LTD Expenditures	Unexpended Balance
23431	2023	ERC Uninterruptible Power	\$ 100,000	\$ 98,573	\$ 70,244	\$ 71,671	\$ 28,329 *
23432	2023	Router/Switch Replacement	18,000	18,000	-	-	18,000 *
23434	2023	Distribution Switches	28,000	28,000	24,749	24,749	3,251 *
24432	2024	Router/Switch Replacement	4,000	4,000	-	-	4,000 *
24433	2024	Workstation Equipment	17,890	17,890	17,594	17,594	296 *
24434	2024	Uninterruptible Power Supply	9,000	9,000	8,590	8,590	410 *
24436	2024	Data Storage	34,000	34,000	33,462	33,462	538 *
Totals			<u>\$ 210,890</u>	<u>\$ 209,463</u>	<u>\$ 154,639</u>	<u>\$ 156,067</u>	<u>\$ 54,823</u>

Beginning Fund Balance 7/1/23	\$ 609,614
Funds Provided:	
FY24 Transfer from Operating Fund	\$ 200,921
FY24 Interest Earnings	<u>8,658</u>
Total Funds Provided	209,579
Funds applied - current year expenditures	(154,639)
Funds obligated to existing projects	(54,823)
Projects completed or cancelled	<u>32,823</u> *
Funds available for appropriation and for future capital expansion plans	<u>\$ 642,553</u>

North Peninsula Recreation Projects - Fund 459

Balances through June 30, 2024

Project	Year Appropriated	Project Description	Authorized Amount	FY24 Budget	Expend FY24	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	137,185	99,574	112,388	37,612 *
23454	2023	Pool Boilers Replacement	817,950	784,848	678,162	711,264	106,686 *
23455	2023	Trail Groomer	26,000	26,000	-	-	26,000
24451	2024	Pool Floor & Front Desk Replace	291,000	291,000	8,049	8,049	282,951
24452	2024	Pool & Spa Circulation Pumps	126,000	126,000	-	-	126,000
Project Totals			\$ 1,537,950	\$ 1,492,033	\$ 785,784	\$ 831,701	\$ 706,249

Beginning Fund Balance 7/1/23	\$ 1,421,544
Funds Provided:	
FY24 Transfer from Operating Fund	\$ 700,000
FY24 Interest Earnings	80,304
Total Funds Provided	780,304
Funds applied - current year expenditures	(785,784)
Funds obligated to existing projects	(706,249)
Projects completed or cancelled by Service Area Board Action	144,298 *
Funds available for appropriation and for future capital expansion plans	<u>\$ 854,113</u>

Central Peninsula Hospital Projects - Fund 490

Balances through June 30, 2024

Project	Year Appropriated	Project Description	Authorized Amount	FY24 Budget	Expend FY24	Total LTD Expenditures	Unexpended Balance
Funds Provided by Bond Proceeds							
14CPH	2014	CPH Specialty Clinic	\$ 41,249,563	\$ 80,974	\$ 80,974	\$ 41,249,563	\$ - *
18CPH	2018	CPH OB/Cath Lab	29,140,645	23,379	23,379	29,140,645	- *
Funds Provided by Hospital Plant Replacement Fund							
17OBL	2017	CPH OB/Cardiac Cath Lab	9,762,975	114,871	114,871	9,762,975	- *
22SFT	2022	Software Workday ERP	4,881,505	2,756,387	2,756,387	4,881,505	- *
Total Funds Provided by Hospital Plant Replacement Fund			14,644,480	2,871,258	2,871,258	14,644,480	-
Funds Provided by the Kenai Health Center Maint. Fund							
23HTL	2023	KHCTR Security Improvement	10,000	10,000	8,682	8,682	1,318 *
Project Totals			<u>\$ 85,044,688</u>	<u>\$ 2,985,611</u>	<u>\$ 2,984,293</u>	<u>\$ 85,043,370</u>	<u>\$ 1,318</u>

	Capt Proj Fund	KHCTR	CPH Bonds	Total
Beginning Fund Balance 7/1/23	\$ 783,584	\$ 958,126	\$ 964,751	\$ 2,706,461
Funds Provided:				
	FY24 Interest Earnings	97,915		
17OBL	CPH Local Contribution - OB / Card Cath Lab	114,871		
22SFT	CPH Local Contribution - Software Workday ERP	2,756,387		
	State Contributions KHCTR	38,135		
	Local Contributions KHCTR	23,373		
	FY24 Interest Earnings KHCTR	38,450		
	FY24 Interest Earnings on Bond Proceeds		35,246	3,104,378
Funds applied - current year expenditures	(2,879,940)	(8,000)	(104,353)	(2,992,293)
Funds obligated to existing projects	-	(1,318)	-	(1,318)
Projects completed or cancelled	-	1,318	-	1,318 *
Funds available for approp. and future capital projects	<u>\$ 872,818</u>			872,818
Funds restricted For Kenai Health Center Maintenance		<u>\$ 1,050,085</u>		1,050,085
Funds restricted for CPH Bonds			<u>\$ 895,644</u>	895,644
Ending fund balance				<u>\$ 2,818,547</u>

South Peninsula Hospital Projects - Fund 491

Balances through June 30, 2024

Project	Year Appropriated	Project Description	Authorized Amount	FY24 Budget	Expend FY24	Total LTD Expenditures	Unexpended Balance
Funds Provided by Local Funds							
17SPM	2017	Bond - Homer Medical Center Remodel	\$ 3,007,999	\$ 1,478	\$ -	\$ 3,006,520	\$ 1,478
21SHC	2021	Roof Replacement	325,000	58,854	9,023	275,168	49,832 *
21SHD	2021	Nuclear Medicine System	303,673	303,673	-	-	303,673
21SHU	2021	Homer Medical Clinic Lobby Remodel	30,500	30,500	30,500	30,500	- *
21SHZ	2021	Various Minor Hospital Equip/Software	150,882	18,658	3,376	135,600	15,282 *
22SEC	2022	Security Upgrade	105,000	70,423	57,139	91,716	13,284
22SHB	2022	A/C Unit - Long Term Care/Rehab	1,450,000	1,224,323	1,224,323	1,450,000	-
22SHG	2022	Incident Management Software	81,760	13,838	-	67,923	13,838 *
22SHY	2022	Hot Water System Replacement	389,500	388,781	8,538	9,257	380,243
22SPR	2022	203 W Pioneer Av Bldg Repairs	18,294	18,294	18,294	18,294	- *
23SHA	2023	Imaging Nuc Med System Part 2	625,000	625,000	10,794	10,794	614,206
23SHD	2023	Pre-Op PACU Monitor Replacement	168,579	13,561	11,303	166,321	2,258 *
23SHF	2023	Lobby Door Replacement	110,000	72,854	70,482	107,628	2,372 *
23SHG	2023	OR Suite Surgical Light Replacement	97,573	17,072	9,976	90,477	7,096 *
23SHH	2023	Mammography Software	88,500	88,500	-	-	88,500 *
23SPH	2023	Pre Design Master Plan/Nuc Med/Pharm	659,783	406,079	151,555	405,259	254,524
24SHA	2024	Acute Care Patient Beds	63,419	63,419	63,419	63,419	0 *
24SHB	2024	OB Care Minor Equipment	56,874	56,874	28,968	28,968	27,906
24SHC	2024	Long Term Care Minor Equipment	195,680	195,680	173,975	173,975	21,705
24SHD	2024	Operating Room CORE 2 Console	24,200	24,200	21,177	21,177	3,023 *
24SHE	2024	Surgery Minor Equipment	451,299	451,299	421,433	421,433	29,866
24SHF	2024	ER Minor Equipment	118,228	118,228	66,357	66,357	51,871
24SHG	2024	Code Net Software	8,500	8,500	-	-	8,500
24SHH	2024	Transcranial Magnetic Stimulation Unit	148,470	148,470	148,470	148,470	- *
24SHI	2024	Physical Therapy Minor Equipment	40,654	40,654	5,721	5,721	34,933
24SHJ	2024	MR Microscopy Coil	35,000	35,000	19,032	19,032	15,968 *
24SHK	2024	Imaging Minor Equipment	275,579	275,579	245,747	245,747	29,832
24SHL	2024	Enhanced Mammography Software	97,324	97,324	-	-	97,324
24SHM	2024	DynaCAD Imaging Software	72,720	72,720	-	-	72,720
24SHN	2024	Meal Suite Software	10,786	10,786	-	-	10,786
24SHO	2024	Pediatric Nasopharyngoscope	12,004	12,004	-	-	12,004 *
24SHP	2024	Loading Dock Scissor Lift	15,150	15,150	-	-	15,150
24SHQ	2024	Materials Mgmt Door Auto Opener	25,250	25,250	6,017	6,017	19,233 *
24SHR	2024	Lab Hematology Analyzers	98,475	98,475	91,674	91,674	6,801 *
24SHS	2024	Lab Minor Equipment	95,142	95,142	93,240	93,240	1,902 *
24SHU	2024	203 W Pioneer Av Bldg Repairs	153,568	153,568	153,568	153,568	- *
24SHV	2024	Electronic Case Reporting Interface	9,090	9,090	-	-	9,090
24SHW	2024	IT Minor Hospital Equipment	108,070	108,070	91,623	91,623	16,447
Total Funds Provided by Local Funds			9,727,525	5,467,371	3,235,724	7,495,878	2,231,647
Funds Provided by Hospital Plant Replacement Fund							
21SHB	2021	Remodel Kachemak Prof Building	500,000	454,689	454,689	500,000	- *
22SPR	2022	203 W Pioneer Av Bldg Repairs	147,500	88,618	88,618	147,500	- *
23DES	2023	Design Infrastructure Deferred Maint	250,000	250,000	208,149	208,149	41,851
22SHB	2023	A/C Unit - Long Term Care/Rehab	627,416	627,416	348,636	348,636	278,780
23SHM	2023	Ultrasound Software/Hardware	60,532	17,211	17,211	60,532	- *
23SHQ	2023	Minor Hospital Equipment	107,608	56,831	-	50,777	56,831
23SHR	2023	SPH Annunciator Switch	613,020	613,020	-	-	613,020
24SHX	2024	Bariatric Floor Lift	9,188	9,188	9,188	9,188	- *
24SHY	2024	ER Room 4 Exam Door	12,625	12,625	-	-	12,625
24SHZ	2024	HMC Exam Rooms Renovation	126,870	126,870	19,750	19,750	107,120
SPHLE	2024	Earnest Money for Hohe ST Lease	145,000	145,000	-	-	145,000
Total Funds Provided by Hospital Plant Replacement Fund			2,599,760	2,401,469	1,146,242	1,344,533	1,255,227
Funds Provided by South Peninsula Hospital, Inc.							
22SPR	2022	203 W Pioneer Av Bldg Repairs	227,500	227,500	76,454	76,454	151,046 *
24EMR	2024	Electronic Medical Records Software	7,000,000	7,000,000	45,450	45,450	6,954,550
Project Totals			\$ 19,554,784	\$ 15,096,340	\$ 4,503,870	\$ 8,962,315	\$ 10,592,470
					Capt Proj Fund	17SPH/M Bond	Total
Beginning Fund Balance 7/1/23					\$ 4,551,565	\$ 23,254	\$ 4,574,818
Funds Provided:							
FY24 Transfer from Operating Fund					2,119,853		
FY24 Interest Earnings					247,286		
SPH Local Contributions for Plant Replacement Fund Projects					2,401,469		
SPH Inc. Contributions					7,227,500		11,996,108
Funds applied - current year expenditures					(4,503,870)	-	(4,503,870)
Funds obligated to existing projects					(10,590,991)	(1,478)	(10,592,470)
Projects completed or cancelled					389,155	-	389,155 *
Funds available for approp. and future capital expansion plans					\$ 1,841,966		1,841,966
Funds restricted for SPH Bonds						\$ 21,775	21,775
Ending fund balance							\$ 1,863,741