

M E M O R A N D U M

DATE: March 10, 2021
FROM: Shannon Beaucaire, City Manager
RE: City of Yachats Financial Update

Please accept the following snapshot, and Consolidated Revenue and Expense Statement, for period ending February 28, 2021 with notes to pertinent items. We strive to make the following financial information consistent, accessible, and transparent.

Snapshot by Major Line Item

	FY2020-2021 Budget	Feb YTD	FY2020-2021 Current % YTD to Feb 2021	FY2019-2020 Prior Year % YTD to Feb 2021
REVENUE				
Food & Beverage Tax	175,000.00	206,663.15	118.09%	89.66%
Franchise Revenue	81,000.00	56,715.05	70.02%	78.34%
Property Tax	87,000.00	84,393.13	97.00%	89.40%
SDC	115,000.00	66,697.07	58.00%	88.25%
State Revenue	79,600.00	67,644.03	84.98%	108.35%
Transient Lodging Tax	492,992.00	731,295.98	148.34%	90.31%
Water Services	550,000.00	474,328.67	86.24%	80.03%
Wastewater Services	525,000.00	446,062.83	84.96%	91.36%
All other Revenues including Beginning Bal.	7,369,709.00	6,665,047.22	90.49%	
Total Income	9,470,711.00	8,798,847.13	92.91%	93.27%
EXPENSES				
Total Payroll Expense	1,148,399.00	596,941.67	51.98%	54.48%
Contact Expense	316,900.00	151,508.35	44.97%	74.91%
Maintenance & Repair	169,576.00	52,590.66	31.01%	32.47%
Postage	9,200.00	5,434.84	59.07%	89.96%
Supplies	61,000.00	27,538.46	45.15%	47.97%
Telephone	25,750.00	15,247.76	59.21%	69.24%
Training & Travel	21,000.00	1,932.97	9.20%	31.56%
All other Expenses	7,703,476.00	1,863,533.02	24.19%	
Total Expense (all line items, some not listed)	9,470,711.00	2,714,727.73	28.66%	25.17%
Net Gain / (Loss)		6,084,119.40		

FY2020-2021 Financial Narrative (Revenue)

- a. Net/Gain (Loss) FY2020-2021, City of Yachats has a balanced budget. Net Gain/ (Loss) reflects a profit with Beginning Balance - Audited numbers recorded. The City has a total of \$5,681,379.56 in Beginning Balances.
- b. Food & Beverage Tax is a quarterly tax, with some of the revenue being received monthly.
- c. Franchise Revenue includes Franchise Cable, Franchise Telephone, Franchise Disposal Services and Franchise Electricity. Electricity is received monthly, Cable & Disposal Services are received quarterly, and Telephone is received annually.
- d. Property Tax income – The majority of Property Tax Income is recorded in Urban Renewal Development.
- e. State Revenue includes State Tobacco Tax, State OLCC Tax, Marijuana Tax, State Revenue Share, State Highway Tax and Other State Sources.
- f. Transient Lodging Tax is a quarterly tax, with some of the revenue being received monthly.
- g. Water Services – Prior year percentage is reflecting cash basis accounting not accrual.
- h. Wastewater Services - Prior year percentage is reflecting cash basis accounting not accrual.

FY2020-2021 Financial Narrative (Expense)

- a. Contract Expense – Current year is trending lower, partially due to the prior year being cash basis, not accrual. A recap of FY2020-2021 year-to-date Contract Expenses is detailed below.
- b. Maintenance & Repair includes: Trail Maintenance, Equipment Repair & Maintenance, Building and Land Maintenance, Parks/Grounds Maintenance, and Mowing/Trimming/Removal.

When looking at the comparison of Current Year vs. Prior Year percentage, this will vary due to our transitioning from a cash basis accounting system to an accrual-based accounting system. As we progress through the year, this variance will even out overall. This memo is a tool to measure our progress.

Contract Expense Fiscal Year to Date 07/01/2020 through 02/28/2021

DESCRIPTION/VENDOR NAME	YTD FY2021
Code Enforcer/TCB	17,119.05
Finance/OCWCOG	52,784.06
Finance/Janet Cline	3,591.78
City Planner/OCWCOG	28,398.17
Technology/OCWCOG	1,843.43
Recorder/Anderson	2,492.49
Advanced Communications Services	180.00
Paving/Road & Driveway Co, Inc.	1,866.91
Admin Asst/Cardinal-Sites	32,977.40
Marketing Consult/White Rose Studios	5,862.20
Printing-Video/National Photocopy Corp	3,628.00
Printing-Video/EA Multimedia Design Services	234.86
Printing-Video/Creative Content Solutions	50.00
Printing-Video/Quality Code Publishing LLC	480.00
Total YTD FY2020-2021	\$151,508.35

If you need additional information or clarification, please contact City Manager Beaucaire.

Consolidated Revenue and Expense Statement

Governmental Fund (100, 150, 155, 160)

For Period Ended February 28, 2021

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Period 08 - 08

Fiscal Year 2021

Acct No	Description	Budget	Prior Period	Current Period	YTD Bal	YTD %	Notes
300101	Beginning Fund Balance	\$ 4,037,296.00	\$ 4,168,522.27	\$ -	\$ 4,168,522.27	103.25%	Beginning Balances - Audited
300105	Beginning Balance-Hall Bequest	\$ 150,000.00	\$ 150,000.00	\$ -	\$ 150,000.00	100.00%	
304221	Franchise Cable	\$ 20,000.00	\$ 10,982.92	\$ 5,915.99	\$ 16,898.91	84.49%	Received Quarterly
304223	Franchise Disposal Services	\$ 13,000.00	\$ 7,158.44	\$ -	\$ 7,158.44	55.06%	Received Quarterly
304224	Franchise Electricity	\$ 44,000.00	\$ 27,102.14	\$ 5,555.56	\$ 32,657.70	74.22%	Received Monthly
304222	Franchise Telephone	\$ 4,000.00	\$ -	\$ -	\$ -	0.00%	Received Annually
304480	Gifts/Donations	\$ 3,000.00	\$ 110.00	\$ 10.00	\$ 120.00	4.00%	
304481	Grants	\$ 191,300.00	\$ 40,906.56	\$ -	\$ 40,906.56	21.38%	
301500	Interest Earned	\$ 45,672.00	\$ 19,535.44	\$ 2,131.26	\$ 21,666.70	47.44%	Reserve Acct & LGIP Interest
304460	Inventory Sale	\$ 500.00	\$ -	\$ -	\$ -	0.00%	
304210	License Business	\$ 11,000.00	\$ 9,033.00	\$ 480.00	\$ 9,513.00	86.48%	
304211	License Vacation Rental	\$ 30,000.00	\$ 26,750.00	\$ 700.00	\$ 27,450.00	91.50%	
304435	LID Assessments	\$ 10,000.00	\$ 8,502.49	\$ -	\$ 8,502.49	85.02%	
304484	Misc Revenue	\$ 1,000.00	\$ 508.00	\$ -	\$ 508.00	50.80%	
304491	Other Local Resources	\$ 3,000.00	\$ 3,847.88	\$ 126.75	\$ 3,974.63	132.49%	
304690	Other State Sources	\$ 2,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	50.00%	
304230	Permits/Filing Fee	\$ 1,000.00	\$ 1,990.00	\$ 575.00	\$ 2,565.00	256.50%	
304461	Rental Income	\$ 17,800.00	\$ 8,900.00	\$ -	\$ 8,900.00	50.00%	
304335	Rents or Fees	\$ 15,000.00	\$ 1,173.20	\$ -	\$ 1,173.20	7.82%	
304344	SDC Storm Drain Improvement	\$ 20,000.00	\$ 11,888.18	\$ 253.50	\$ 12,141.68	60.71%	
304343	SDC Wastewater Reimbursement	\$ 60,000.00	\$ 26,508.16	\$ 1,308.06	\$ 27,816.22	46.36%	
304341	SDC Water Improvements	\$ 15,000.00	\$ 15,985.57	\$ 522.21	\$ 16,507.78	110.05%	

Acct No	Description	Budget	Prior Period	Current Period	YTD Bal	YTD %	Notes
304342	SDC Water Reimbursements	\$ 20,000.00	\$ 9,906.91	\$ 324.48	\$ 10,231.39	51.16%	
304630	State Revenue Share	\$ 5,000.00	\$ 4,942.35	\$ 5,765.49	\$ 10,707.84	214.16%	
304245	Tax - Food & Beverage Tax	\$ 175,000.00	\$ 196,494.77	\$ 10,168.38	\$ 206,663.15	118.09%	
304622	Tax - Marijuana	\$ 11,000.00	\$ 14,838.27	\$ -	\$ 14,838.27	134.89%	
304110	Tax - Property Current	\$ 85,000.00	\$ 82,333.19	\$ 619.16	\$ 82,952.35	97.59%	
304120	Tax - Property Past Due	\$ 2,000.00	\$ 1,243.05	\$ 197.73	\$ 1,440.78	72.04%	
304650	Tax - State Highway	\$ 50,000.00	\$ 27,096.69	\$ 5,527.29	\$ 32,623.98	65.25%	
304620	Tax - State OLCC	\$ 11,000.00	\$ 6,112.92	\$ 1,897.52	\$ 8,010.44	72.82%	
304610	Tax - State Tobacco	\$ 600.00	\$ 434.34	\$ 29.16	\$ 463.50	77.25%	
304240	Tax - Transient Lodging	\$ 492,992.00	\$ 727,931.47	\$ 3,364.51	\$ 731,295.98	148.34%	
314879	Transfer from SDC	\$ 40,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	50.00%	
314883	Transfer from Urban Renewal	\$ 195,000.00	\$ 97,500.00	\$ -	\$ 97,500.00	50.00%	
314877	Transfer from Wastewater Oper	\$ 60,000.00	\$ 30,000.00	\$ -	\$ 30,000.00	50.00%	
314861	Transfer in General Fund	\$ 252,402.00	\$ 156,127.75	\$ -	\$ 156,127.75	61.86%	
304810	Transfer in URD Admin Reimb	\$ 14,000.00	\$ 7,000.00	\$ -	\$ 7,000.00	50.00%	
314863	Transfer in Visitor Amenity	\$ 43,505.00	\$ 21,752.50	\$ -	\$ 21,752.50	50.00%	
304490	Transfer In-Hwy 101 Gen Constr	\$ 2,951.00	\$ 2,951.15	\$ -	\$ 2,951.15	100.01%	
304501	Transfer In-South Tnk Debt Svc	\$ 100,000.00	\$ 50,000.00	\$ -	\$ 50,000.00	50.00%	
304866	Wastewater - 50 Cent Per Meter	\$ 5,000.00	\$ 2,500.00	\$ -	\$ 2,500.00	50.00%	
304865	Water - 50 Cent Per Meter	\$ 5,000.00	\$ 2,500.00	\$ -	\$ 2,500.00	50.00%	
314890	Water System Transfer	\$ 48,000.00	\$ 24,000.00	\$ -	\$ 24,000.00	50.00%	
	REVENUE	\$ 6,313,018.00	\$ 6,026,069.61	\$ 45,472.05	\$ 6,071,541.66	96.17%	
105101	City Manager	\$ -	\$ 30,121.48	\$ 4,402.78	\$ 34,524.26	0.00%	
105102	Deputy Recorder	\$ -	\$ 16,695.04	\$ 2,429.25	\$ 19,124.29	0.00%	
105105	Community Services Coordinator	\$ -	\$ 27,816.95	\$ 4,042.81	\$ 31,859.76	0.00%	
105110	Water Lead	\$ -	\$ 9,437.88	\$ 248.31	\$ 9,686.19	0.00%	
105111	Wastewater Lead	\$ -	\$ 5,644.49	\$ 1,075.42	\$ 6,719.91	0.00%	
105112	Field Utility 2	\$ -	\$ 10,173.35	\$ 792.98	\$ 10,966.33	0.00%	
105113	Field Utility 1	\$ -	\$ 4,690.89	\$ 662.16	\$ 5,353.05	0.00%	
105114	Field Utility	\$ -	\$ 1,768.98	\$ 281.48	\$ 2,050.46	0.00%	
105140	Fringe Benefits	\$ -	\$ 11,723.05	\$ 1,549.34	\$ 13,272.39	0.00%	

Acct No	Description	Budget	Prior Period	Current Period	YTD Bal	YTD %	Notes
105141	Insurance Benefits	\$ -	\$ 33,274.87	\$ 4,692.26	\$ 37,967.13	0.00%	
105142	Regular PERS System	\$ -	\$ 11,120.36	\$ 1,290.53	\$ 12,410.89	0.00%	
105150	Capitalized Labor	\$ 80,250.00	\$ -	\$ -	\$ -	0.00%	Labor for CIP
105160	Allocated Labor	\$ 270,899.00	\$ -	\$ -	\$ -	0.00%	Operations Labor
	PERSONNEL	\$ 351,149.00	\$ 162,467.34	\$ 21,467.32	\$ 183,934.66	52.38%	
205202	Visitor Center Operations	\$ 65,000.00	\$ 48,750.00	\$ -	\$ 48,750.00	75.00%	Paid at beginning of Quarter
205209	Emergency Prep & Public Safety	\$ 6,000.00	\$ 699.78	\$ 229.34	\$ 929.12	15.49%	
205210	Dues & Memberships	\$ 9,600.00	\$ 3,620.98	\$ 809.80	\$ 4,430.78	46.15%	
205213	Board/Comm/Meeting Education, Travel, &	\$ 9,000.00	\$ 410.00	\$ -	\$ 410.00	4.56%	
205214	Marketing (Grants/Prgm/Events)	\$ 30,000.00	\$ 2,840.80	\$ 1,255.00	\$ 4,095.80	13.65%	
205220	Marketing/Road Sign	\$ 200.00	\$ 188.00	\$ -	\$ 188.00	94.00%	
205222	Insurance	\$ 33,342.00	\$ 18,006.63	\$ -	\$ 18,006.63	54.01%	Annual Property/Liability Renewal FY21
205224	Trails Maintenance/Supplies/Services	\$ 6,500.00	\$ 31.00	\$ 150.00	\$ 181.00	2.78%	
205230	Printing (Maps & Signs)	\$ 800.00	\$ 41.92	\$ 1,754.71	\$ 1,796.63	224.58%	
205240	Office Materials & Supplies	\$ 13,500.00	\$ 5,855.65	\$ 350.37	\$ 6,206.02	45.97%	
205241	Computer Equipment and Maintenance	\$ 6,300.00	\$ 3,774.07	\$ -	\$ 3,774.07	59.91%	
205251	Telephones/Cell Phones/DSL	\$ 8,650.00	\$ 4,541.18	\$ 565.98	\$ 5,107.16	59.04%	
205252	Utilities	\$ 13,000.00	\$ 6,643.49	\$ 1,692.43	\$ 8,335.92	64.12%	
205253	Postage	\$ 200.00	\$ 512.95	\$ 40.90	\$ 553.85	276.93%	Annual purchase of postage pd envelopes
205255	Education and Training	\$ 8,000.00	\$ 803.00	\$ 300.00	\$ 1,103.00	13.79%	
205260	Contract Expense (all Professional, IGA &	\$ 256,900.00	\$ 100,258.11	\$ 7,967.48	\$ 108,225.59	42.13%	
205261	Auditor	\$ 4,500.00	\$ 6,408.40	\$ -	\$ 6,408.40	142.41%	
205262	Legal	\$ 15,800.00	\$ 8,400.00	\$ 3,220.00	\$ 11,620.00	73.54%	
205263	Bank Charges/Credit Card Fees	\$ 2,200.00	\$ 329.10	\$ 1,069.89	\$ 1,398.99	63.59%	
205270	Travel	\$ 2,500.00	\$ 80.24	\$ -	\$ 80.24	3.21%	
205282	Software	\$ 13,500.00	\$ 7,411.61	\$ 18.17	\$ 7,429.78	55.04%	
205311	Equipment Lease and Rental	\$ 2,500.00	\$ 2,143.34	\$ 311.16	\$ 2,454.50	98.18%	
205312	Equipment Fuel/Tires/Parts	\$ 2,900.00	\$ 816.34	\$ 85.67	\$ 902.01	31.10%	
205313	Equipment Repair	\$ 7,500.00	\$ 329.58	\$ -	\$ 329.58	4.39%	
205317	Tools and Small Equipment	\$ 3,050.00	\$ 1,493.61	\$ -	\$ 1,493.61	48.97%	
205320	Fireworks	\$ 2,500.00	\$ -	\$ -	\$ -	0.00%	

Acct No	Description	Budget	Prior Period	Current Period	YTD Bal	YTD %	Notes
205325	Yard Debris Dumpster	\$ 6,000.00	\$ 3,869.00	\$ 343.64	\$ 4,212.64	70.21%	
205330	Building and Land Maintenance	\$ 88,476.00	\$ 19,040.02	\$ 3,423.48	\$ 22,463.50	25.39%	
205335	Custodial Support/Supplies	\$ 29,500.00	\$ 5,025.82	\$ 135.26	\$ 5,161.08	17.50%	
205345	Books and Periodicals\Children's Books/Pr	\$ 13,500.00	\$ 2,205.25	\$ 448.00	\$ 2,653.25	19.65%	
205346	Inventory and Vehicles Purchases	\$ 1,000.00	\$ -	\$ -	\$ -	0.00%	
205361	Parts	\$ 2,000.00	\$ 2,777.44	\$ 693.39	\$ 3,470.83	173.54%	
205362	Consumables	\$ 200.00	\$ 111.03	\$ -	\$ 111.03	55.52%	
205363	Outside Services	\$ 2,000.00	\$ 4,064.00	\$ -	\$ 4,064.00	203.20%	
205367	Storm Drain Parts	\$ 6,000.00	\$ 309.32	\$ -	\$ 309.32	5.16%	
205368	Storm Drain Consumables	\$ 500.00	\$ -	\$ -	\$ -	0.00%	
205369	Storm Drain Outside Services	\$ 2,500.00	\$ 1,704.64	\$ -	\$ 1,704.64	68.19%	
205411	Street Lighting	\$ 20,000.00	\$ 11,361.69	\$ 1,610.24	\$ 12,971.93	64.86%	
205421	Parks/Grounds Maintenance	\$ 4,200.00	\$ 187.45	\$ 705.52	\$ 892.97	21.26%	
205422	Advertising\Legal Notice	\$ 8,000.00	\$ 154.48	\$ 169.58	\$ 324.06	4.05%	
205439	Comm Support/Beautification	\$ 67,850.00	\$ 25,363.26	\$ 7,500.00	\$ 32,863.26	48.44%	
205440	Equipment & Furniture	\$ 1,600.00	\$ 231.35	\$ 799.90	\$ 1,031.25	64.45%	
205445	Rent	\$ 17,800.00	\$ 8,900.00	\$ -	\$ 8,900.00	50.00%	
205474	Mowing/Trimming/Removal	\$ 32,400.00	\$ 17,397.70	\$ -	\$ 17,397.70	53.70%	
205490	Material and Services	\$ 13,000.00	\$ 3,502.23	\$ 2,190.89	\$ 5,693.12	43.79%	
208000	Operating Contingency	\$ 26,000.00	\$ -	\$ -	\$ -	0.00%	
	MATERIALS AND SERVICES	\$ 866,468.00	\$ 330,594.46	\$ 37,840.80	\$ 368,435.26	42.52%	
217121	Transfer out Streets OP	\$ 1,300.00	\$ 650.00	\$ -	\$ 650.00	50.00%	
217122	Transfer out Library Op/Proj	\$ 46,567.00	\$ 23,283.50	\$ -	\$ 23,283.50	50.00%	
217123	Transfer out LLCM	\$ 13,508.00	\$ 6,754.00	\$ -	\$ 6,754.00	50.00%	
217124	Transfer out Commons	\$ 76,811.00	\$ 38,405.50	\$ -	\$ 38,405.50	50.00%	
217127	Transfer out City Hall Res	\$ 95,000.00	\$ 47,500.00	\$ -	\$ 47,500.00	50.00%	
217128	Transfer to Parks & Trails	\$ 2,868.00	\$ 1,434.00	\$ -	\$ 1,434.00	50.00%	
217129	Transfer to Debt Services	\$ 199,853.00	\$ 129,853.25	\$ -	\$ 129,853.25	64.97%	
	TRANSFERS	\$ 435,907.00	\$ 247,880.25	\$ -	\$ 247,880.25	56.87%	
407923	Capital Outlay-Streets/Sidewal	\$ 2,951.00	\$ 2,951.15	\$ -	\$ 2,951.15	100.01%	

Acct No	Description	Budget	Prior Period	Current Period	YTD Bal	YTD %	Notes
407924	Capital Outlay-South Tank	\$ 210,354.00	\$ 210,353.77	\$ -	\$ 210,353.77	100.00%	
407941	Capital Outlay - Equipment	\$ 45,000.00	\$ 27,849.41	\$ -	\$ 27,849.41	61.89%	
407942	Capital Outlay-Infrastructure	\$ 416,300.00	\$ 160,076.19	\$ 16,895.00	\$ 176,971.19	42.51%	
407947	Capital Outlay - Street Projects	\$ 185,000.00	\$ 3,374.25	\$ 3,000.00	\$ 6,374.25	3.45%	
	CAPITAL OUTLAY	\$ 859,605.00	\$ 404,604.77	\$ 19,895.00	\$ 424,499.77	49.38%	
205720	Interest Expense	\$ 53,863.00	\$ 40,492.49	\$ -	\$ 40,492.49	75.18%	
205721	Interest Expense - DEQ	\$ 100,286.00	\$ 51,403.00	\$ -	\$ 51,403.00	51.26%	
205722	Loan Fee - DEQ	\$ 16,856.00	\$ -	\$ -	\$ -	0.00%	
207630	Principal Payments	\$ 209,635.00	\$ 93,908.94	\$ -	\$ 93,908.94	44.80%	
207631	Principal Payments - DEQ	\$ 350,074.00	\$ 173,777.00	\$ -	\$ 173,777.00	49.64%	
	DEBT SERVICES	\$ 730,714.00	\$ 359,581.43	\$ -	\$ 359,581.43	49.21%	
208500	EFB Reserved For Future Years	\$ 3,069,175.00	\$ -	\$ -	\$ -	0.00%	
	ENDING FUND BALANCE	\$ 3,069,175.00	\$ -	\$ -	\$ -	0.00%	
	EXPENSE TOTAL	\$ 6,313,018.00	\$ 1,505,128.25	\$ 79,203.12	\$ 1,584,331.37	25.10%	
	NET GAIN/(LOSS)	\$ -	\$ 4,520,941.36	\$ (33,731.07)	\$ 4,487,210.29	0.00%	

Consolidated Revenue and Expense Statement

Enterprise Fund (660 and 670)

For Period Ended February 28, 2021

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Period 08 - 08

Fiscal Year 2021

Acct No	Description	Budget	Prior Period	Current Period	YTD Bal	YTD %	Notes
300101	Beginning Balance	\$ 1,467,321.00	\$ 1,362,857.29	\$ -	\$ 1,362,857.29	92.88%	Beginning Balances - Audited
301500	Interest Earned	\$ 9,738.00	\$ 1,401.71	\$ 485.27	\$ 1,886.98	19.38%	
304310	Water/Wastewater Services	\$ 1,075,000.00	\$ 806,167.18	\$ 114,224.32	\$ 920,391.50	85.62%	
304312	Capital Reserve Fee	\$ 75,000.00	\$ 47,526.53	\$ 8.96	\$ 47,535.49	63.38%	
304320	Installation Charges	\$ 5,500.00	\$ 8,907.00	\$ -	\$ 8,907.00	161.95%	
304335	Rents or Fees	\$ -	\$ 867.50	\$ 20.00	\$ 887.50	0.00%	
304481	Grants	\$ -	\$ 17,095.94	\$ -	\$ 17,095.94	0.00%	
314874	Wastewater Reserve	\$ 94,780.00	\$ 47,390.00	\$ -	\$ 47,390.00	50.00%	
304501	Transfer In-Gen Const S. Tank	\$ 210,354.00	\$ 210,353.77	\$ -	\$ 210,353.77	100.00%	
314866	Urban Renewal Contribution	\$ 220,000.00	\$ 110,000.00	\$ -	\$ 110,000.00	50.00%	
	REVENUE	\$ 3,157,693.00	\$ 2,612,566.92	\$ 114,738.55	\$ 2,727,305.47	86.37%	
105101	City Manager	\$ -	\$ 26,652.07	\$ 4,327.22	\$ 30,979.29	0.00%	
105102	Deputy Recorder	\$ -	\$ 16,695.21	\$ 2,429.30	\$ 19,124.51	0.00%	
105105	Community Services Coordinator	\$ -	\$ 687.12	\$ 47.19	\$ 734.31	0.00%	
105110	Water Lead	\$ -	\$ 40,730.37	\$ 6,655.12	\$ 47,385.49	0.00%	
105111	Wastewater Lead	\$ -	\$ 45,677.75	\$ 5,140.58	\$ 50,818.33	0.00%	
105112	Field Utility 2	\$ -	\$ 33,469.97	\$ 5,655.68	\$ 39,125.65	0.00%	
105113	Field Utility 1	\$ -	\$ 29,227.69	\$ 4,055.78	\$ 33,283.47	0.00%	
105114	Field Utility	\$ -	\$ 31,605.29	\$ 4,504.90	\$ 36,110.19	0.00%	
105140	Fringe Benefits	\$ -	\$ 24,713.42	\$ 3,643.18	\$ 28,356.60	0.00%	

Acct No	Description	Budget	Prior Period	Current Period	YTD Bal	YTD %	Notes
105141	Insurance Benefits	\$ -	\$ 77,036.30	\$ 11,599.06	\$ 88,635.36	0.00%	
105142	Regular PERS System	\$ -	\$ 33,391.09	\$ 5,062.72	\$ 38,453.81	0.00%	
105150	Capitalized Labor	\$ 107,250.00	\$ -	\$ -	\$ -	0.00%	Labor for CIP
105160	Allocated Labor	\$ 690,000.00	\$ -	\$ -	\$ -	0.00%	Operations Labor
	PERSONNEL	\$ 797,250.00	\$ 359,886.28	\$ 53,120.73	\$ 413,007.01	51.80%	
205210	Dues & Memberships	\$ 3,400.00	\$ 2,018.00	\$ 195.00	\$ 2,213.00	65.09%	Some dues paid at beginning of FY
205211	DEQ Fees	\$ 4,500.00	\$ 2,970.00	\$ -	\$ 2,970.00	66.00%	
205212	Fee Expense	\$ 8,000.00	\$ 6,051.13	\$ 854.37	\$ 6,905.50	86.32%	
205222	Insurance	\$ 36,581.00	\$ 32,527.45	\$ -	\$ 32,527.45	88.92%	Annual Property/Liability Renewal FY21
205240	Office Materials & Supplies	\$ 16,000.00	\$ 10,355.77	\$ 4,440.82	\$ 14,796.59	92.48%	
205251	Telephones/Cell Phones/DSL	\$ 17,100.00	\$ 8,656.84	\$ 1,483.76	\$ 10,140.60	59.30%	
205253	Postage	\$ 9,000.00	\$ 4,781.04	\$ 99.95	\$ 4,880.99	54.23%	
205255	Education and Training	\$ 8,500.00	\$ 514.73	\$ 235.00	\$ 749.73	8.82%	
205260	Contract Expense (all Professional, IG	\$ 80,000.00	\$ 38,013.84	\$ 5,268.92	\$ 43,282.76	54.10%	
205261	Auditor	\$ 10,000.00	\$ 9,000.00	\$ -	\$ 9,000.00	90.00%	
205262	Legal	\$ 2,500.00	\$ -	\$ -	\$ -	0.00%	
205270	Travel	\$ 2,000.00	\$ -	\$ -	\$ -	0.00%	
205282	Software	\$ 18,000.00	\$ 11,922.22	\$ 99.99	\$ 12,022.21	66.79%	
205311	Equipment Lease and Rental	\$ 5,100.00	\$ 4,286.66	\$ 622.34	\$ 4,909.00	96.25%	
205312	Equipment Fuel/Tires/Parts	\$ 10,500.00	\$ 2,378.84	\$ 175.68	\$ 2,554.52	24.33%	
205313	Equipment Repair	\$ 12,000.00	\$ 2,230.91	\$ -	\$ 2,230.91	18.59%	
205317	Tools and Small Equipment	\$ 3,000.00	\$ 1,437.31	\$ 1,202.02	\$ 2,639.33	87.98%	
205330	Building and Land Maintenance	\$ 3,000.00	\$ 3,582.00	\$ 500.00	\$ 4,082.00	136.07%	
205335	Custodial Support/Supplies	\$ 2,000.00	\$ 1,042.25	\$ 332.52	\$ 1,374.77	68.74%	
205342	Plant Utilities	\$ 57,000.00	\$ 28,057.60	\$ 4,651.07	\$ 32,708.67	57.38%	
205351	Main Plant Parts	\$ 25,000.00	\$ 8,627.24	\$ 1,147.23	\$ 9,774.47	39.10%	
205352	Main Plant Consumables	\$ 19,500.00	\$ 22,291.52	\$ 103.73	\$ 22,395.25	114.85%	
205353	Main Plant Outside Services	\$ 47,000.00	\$ 23,135.07	\$ 247.32	\$ 23,382.39	49.75%	
205361	Parts	\$ 32,000.00	\$ 15,439.75	\$ 55.49	\$ 15,495.24	48.42%	

Acct No	Description	Budget	Prior Period	Current Period	YTD Bal	YTD %	Notes
205362	Consumables	\$ 4,500.00	\$ 483.60	\$ -	\$ 483.60	10.75%	
205363	Outside Services	\$ 25,000.00	\$ 3,358.25	\$ 47.00	\$ 3,405.25	13.62%	
205364	Collection I & I	\$ 5,000.00	\$ -	\$ -	\$ -	0.00%	
205470	Equipment Repair/Maintenance	\$ 2,000.00	\$ -	\$ -	\$ -	0.00%	
205474	Mowing/Trimming/Removal	\$ 13,500.00	\$ 5,013.00	\$ -	\$ 5,013.00	37.13%	
208000	Operating Contingency	\$ 153,125.00	\$ -	\$ -	\$ -	0.00%	
	MATERIALS AND SERVICES	\$ 634,806.00	\$ 248,175.02	\$ 21,762.21	\$ 269,937.23	42.52%	
217121	Transfer out Streets Cap Res	\$ 5,000.00	\$ 2,500.00	\$ -	\$ 2,500.00	50.00%	
217126	Transfer out Cap Res	\$ 94,780.00	\$ 47,390.00	\$ -	\$ 47,390.00	50.00%	
217129	Transfer to Debt Services	\$ 60,000.00	\$ 30,000.00	\$ -	\$ 30,000.00	50.00%	
217131	Interfund Transfer - Street Capital Res	\$ 5,000.00	\$ 2,500.00	\$ -	\$ 2,500.00	50.00%	
217136	Interfund Transfer Restricted	\$ 48,000.00	\$ 24,000.00	\$ -	\$ 24,000.00	50.00%	
	TRANSFERS	\$ 212,780.00	\$ 106,390.00	\$ -	\$ 106,390.00	50.00%	
407921	Capital Outlay - Infrastructure Systems	\$ 275,000.00	\$ 54,645.07	\$ 11,288.16	\$ 65,933.23	23.98%	
407941	Capital Outlay - Equipment	\$ 180,000.00	\$ 169,888.56	\$ -	\$ 169,888.56	94.38%	
407948	Capital Outlay - Water systems	\$ 260,000.00	\$ 67,354.20	\$ 37,886.13	\$ 105,240.33	40.48%	
	CAPITAL OUTLAY	\$ 715,000.00	\$ 291,887.83	\$ 49,174.29	\$ 341,062.12	47.70%	
208500	EFB Reserved For Future Years	\$ 797,857.00	\$ -	\$ -	\$ -	0.00%	
	ENDING FUND BALANCE	\$ 797,857.00	\$ -	\$ -	\$ -	0.00%	
	TOTAL EXPENSE	\$ 3,157,693.00	\$ 1,006,339.13	\$ 124,057.23	\$ 1,130,396.36	35.80%	
	NET GAIN/(LOSS)	\$ -	\$ 1,606,227.79	\$ (9,318.68)	\$ 1,596,909.11	0.00%	

Consolidated Revenue and Expense Statement

Urban Renewal (900)

For Period Ended February 28, 2021

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Period 08 - 08

Fiscal Year 2021

Acct No	Description	Budget	Prior Period	Current Period	YTD Bal	YTD %	NOTES
300101	Beginning Balance	\$ 418,357.00	\$ 432,234.52	\$ -	\$ 432,234.52	103.32%	Beginning Balances - Audited
301500	Interest Earned	\$ 4,590.00	\$ 1,117.76	\$ 349.41	\$ 1,467.17	31.96%	
304110	Tax - Property Current	\$ 357,000.00	\$ 382,450.67	\$ 2,837.74	\$ 385,288.41	107.92%	
304120	Tax - Property Past due	\$ 7,000.00	\$ 4,685.17	\$ 772.16	\$ 5,457.33	77.96%	
	REVENUE	\$ 786,947.00	\$ 820,488.12	\$ 3,959.31	\$ 824,447.43	104.77%	
205210	Dues & Memberships	\$ 200.00	\$ 43.91	\$ -	\$ 43.91	21.96%	
205261	Auditor	\$ 2,500.00	\$ 1,770.00	\$ -	\$ 1,770.00	70.80%	
205263	Bank Charges/Credit Card Fees	\$ -	\$ 0.05	\$ 0.05	\$ 0.10	0.00%	
205422	Advertising/Legal Notice	\$ 300.00	\$ -	\$ -	\$ -	0.00%	
	MATERIALS AND SERVICES	\$ 3,000.00	\$ 1,813.96	\$ 0.05	\$ 1,814.01	60.47%	
217129	Transfer to WW Debt Service	\$ 95,000.00	\$ 47,500.00	\$ -	\$ 47,500.00	50.00%	
217137	Trans to South Tank Debt	\$ 100,000.00	\$ 50,000.00	\$ -	\$ 50,000.00	50.00%	
217140	Admin Fee Trans to General Fund	\$ 14,000.00	\$ 7,000.00	\$ -	\$ 7,000.00	50.00%	
	TRANSFERS	\$ 209,000.00	\$ 104,500.00	\$ -	\$ 104,500.00	50.00%	
407921	Capital Outlay-Infrastructure	\$ 220,000.00	\$ 110,000.00	\$ -	\$ 110,000.00	50.00%	
	CAPITAL OUTLAY	\$ 220,000.00	\$ 110,000.00	\$ -	\$ 110,000.00	50.00%	
208500	EFB Reserved For Future Years	\$ 354,947.00	\$ -	\$ -	\$ -	0.00%	
	ENDING FUND BALANCE	\$ 354,947.00	\$ -	\$ -	\$ -	0.00%	
	TOTAL EXPENSE	\$ 786,947.00	\$ 216,313.96	\$ 0.05	\$ 216,314.01	27.49%	
	NET GAIN/(LOSS)	\$ -	\$ 604,174.16	\$ 3,959.26	\$ 608,133.42	0.00%	

Consolidated Revenue and Expense Statement

Debt Services Fund (155)

For Period Ended February 28, 2021

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Period 08 - 08

Fiscal Year 2021

Acct No	Description	Budget	Prior Period	Current Period	YTD Bal	YTD %	Notes
300101	Beginning Balance	\$ 890,550.00	\$ 939,217.25	\$ -	\$ 939,217.25	105.46%	Beginning Balances - Audited
301500	Interest Earned	\$ 2,898.00	\$ 2,665.10	\$ 493.61	\$ 3,158.71	109.00%	
304110	Tax - Property Current	\$ 40,000.00	\$ 41,578.26	\$ 312.68	\$ 41,890.94	104.73%	
304120	Tax - Property Past Due	\$ 1,000.00	\$ 627.75	\$ 99.85	\$ 727.60	72.76%	
304245	Tax - Food & Beverage Tax	\$ 175,000.00	\$ 196,494.77	\$ 10,168.38	\$ 206,663.15	118.09%	
304501	Transfer In-South Tnk Debt Svc	\$ 100,000.00	\$ 50,000.00	\$ -	\$ 50,000.00	50.00%	
314877	Transfer from Wastewater Oper	\$ 60,000.00	\$ 30,000.00	\$ -	\$ 30,000.00	50.00%	
314879	Transfer from SDC	\$ 40,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	50.00%	
314883	Transfer from Urban Renewal	\$ 195,000.00	\$ 97,500.00	\$ -	\$ 97,500.00	50.00%	
314890	Water System Transfer	\$ 48,000.00	\$ 24,000.00	\$ -	\$ 24,000.00	50.00%	
	REVENUE	\$ 1,552,448.00	\$ 1,402,083.13	\$ 11,074.52	\$ 1,413,157.65	91.03%	
217129	Transfer to WW Plant Loan	\$ 100,000.00	\$ 50,000.00	\$ -	\$ 50,000.00	50.00%	
	TRANSFERS	\$ 100,000.00	\$ 50,000.00	\$ -	\$ 50,000.00	50.00%	
205720	Interest Expense	\$ 53,863.00	\$ 40,492.49	\$ -	\$ 40,492.49	75.18%	
205721	Interest Expense - DEQ	\$ 100,286.00	\$ 51,403.00	\$ -	\$ 51,403.00	51.26%	
205722	Loan Fee - DEQ	\$ 16,856.00	\$ -	\$ -	\$ -	0.00%	
207630	Principal Payments	\$ 209,635.00	\$ 93,908.94	\$ -	\$ 93,908.94	44.80%	
207631	Principal Payments - DEQ	\$ 350,074.00	\$ 173,777.00	\$ -	\$ 173,777.00	49.64%	
	DEBT SERVICES	\$ 730,714.00	\$ 359,581.43	\$ -	\$ 359,581.43	49.21%	

Acct No	Description	Budget	Prior Period	Current Period	YTD Bal	YTD %	Notes
208500	EFB Reserved For Future Years	\$ 721,734.00	\$ -	\$ -	\$ -	0.00%	
	ENDING FUND BALANCE	\$ 721,734.00	\$ -	\$ -	\$ -	0.00%	
	TOTAL EXPENSE	\$ 1,552,448.00	\$ 409,581.43	\$ -	\$ 409,581.43	26.38%	
<hr/>							
	NET GAIN/(LOSS)	\$ -	\$ 992,501.70	\$ 11,074.52	\$ 1,003,576.22	0.00%	