1. 9:30 A.M. Agenda

   Documents:

   City Council Agenda May 5 2022.Pdf

2. 9:30 A.M. Meeting Materials

   Documents:

   Draft City Council Evaluation Of City Manager.pdf
   CC_Present_01_Cover.pdf
   CC_Present_02_Concept Plan.pdf
   CC_Present_03_History.pdf
   CC_Present_03_Overview.pdf
   CC_Present_05_PER.pdf
   CC_Present_05_Preferred Alternate_A.pdf
   CC_Present_05_Preferred Alternate_B.pdf
   CC_Present_05_Preferred Alternate_C.pdf
   CC_Present_06_Grants.pdf
   CC_Present_07_Timeline.pdf
   Financial Statement 2021.Pdf
   Resolution Supplemental Budget May 5 2022.Pdf
   Supplental Budget 21-22.Pdf
   CM Report To Council 5-5-22.Pdf
   RESOLUTION NO 2022-05-01.Pdf
   2022-05-03 Commission_Membership Resolution.pdf
   Yachats URD FY21 (1).Pdf

CITY OF YACHATS
CITY COUNCIL WORK SESSION, REGULAR MEETING AND SUPPLEMENTAL BUDGET HEARING
Yachats OR
Thursday, May 5, 2022 at 9:30am
To Be Held Via Zoom

AGENDA

Join Zoom Meeting
https://us02web.zoom.us/j/84651149572

Meeting ID: 846 5114 9572
One tap mobile
+16699006833,,84651149572# US (San Jose)
+12532158782,,84651149572# US (Tacoma)

Dial by your location
+1 669 900 6833 US (San Jose)
+1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston)
+1 929 205 6099 US (New York)
+1 301 715 8592 US (Washington DC)
+1 312 626 6799 US (Chicago)
Meeting ID: 846 5114 9572
Find your local number: https://us02web.zoom.us/u/kSBzkyLt1

Work Session

I. Discussion of process for initial City Manager review and review and November Review
Attached; Evaluation Sample

The Yachats City Council meetings are open to the public and interested citizens are invited to attend. These are open meetings under Oregon law, but a work session is not a community forum; audience participation is at the discretion of the Council. Meetings are audio-recorded. The meeting are accessible to persons with disabilities. For accommodations, please call (541) 547-3565, or Oregon Relay 1-800-735-2900 TDD) two days in advance. City of Yachats does not discriminate on the basis of race, color, religion, creed, gender, national origin, age, disability, marital or veteran status, sexual orientation, or any other legally protected status. Sign language or foreign language interpreter may be available, with advance notice. Call City Hall at 541-547-3565 or Oregon Relay 1-800-735-2900 (TDD) two days in advance.

Regular Council Meeting And Supplemental Budget Hearing

I. Announcements, Correspondence, Proclamation

II. Public Comment: Topics not listed on the agenda (5 minute limitations per person)

III. New Business

- A. Boardwalk Presentation
  - Attached: Presentation packet
- B. Approval of Audit Findings
  - Attached: Financial Statement, Proposal, and Resolution

IV. Old Business

- A. Planning Commission appointments memorialization
  - Attached: Resolutions
- B. Supplemental Budget
  - Attached: Supplemental Budget and Resolution

V. Reports

- A. City Manager's Report

VI. Other Business

- A. From Mayor
- B. From Council
- C. From Staff

City Council Evaluation of City Manager

Rate the City Manager using the scale below:

Instructions: Review the work performance for the entire period under review; refrain from basing the evaluation solely on recent events or isolated incidents. Disregard your general impressions concentrating instead on each factor, one at a time.

Rating	Description
1	Unacceptable - Unsatisfactory performance
2	Conditional - Requires Improvement
3	Satisfactory - Meets Council expectations
4	Exceptional - Generally exceeds Councils expectations
N/O	No Opinion - Did not observe-or-does not apply to this employee

Leadership		
Does employee 1.) inspire others to succeed? 2.) actively promote efficiency in tasks/operations? 3.) demonstrate a high regard for personal ethics and integrity?	Rating	Comments:

Execution of Policies and Goals		
Does employee 1.) effectively implement policies, programs and goals approved by the City Council? 2.) display an understanding of the laws and ordinances of the city and cause them to be fairly enforced?	Rating	Comments:

Community Relations		
Does employee 1.) represent the City with a positive outlook, tact & diplomacy? 2.) avail themselves to & work well with citizens? 3.) maintain effective relations with media reps? 4.) adequately inform the public of information & events by utilizing various forms of correspondence?	Rating	Comments:

Administrative Duties		
Does employee 1.) properly handle administrative duties and responsibilities? 2.) demonstrate transparency, efficiency & organization? 3.) adequately prioritize tasks to ensure timelines are met? 4.) communicate clear, concise, and accurate information both verbally & written?	Rating	Comments:

City Council Relations		
Does employee 1.) work well with City Council, making sure adequate info is available prior to meetings? 2.) accept direction/instruction positively? 3.) participate in discussions & make recommendations when appropriate? 4.) avail themselves to meet council members to address individual questions and issues?	Rating	Comments:

Financial Management / Budget		
Does employee 1.) prepare an understandable and realistic budget? 2.) control expenditures in accordance with budget & ensure monies are managed properly? 3.) make sound decisions that consider cost/benefit? 4.) exhibit forward planning for management of cash flow?	Rating	Comments:

Safety		
Does employee 1.) perform tasks with safety of self and others in mind? 2.) limit the City's risk of exposure to liability or other claims? 3.) follow all safety measures expected for the position?	Rating	Comments:

Additional Comments:

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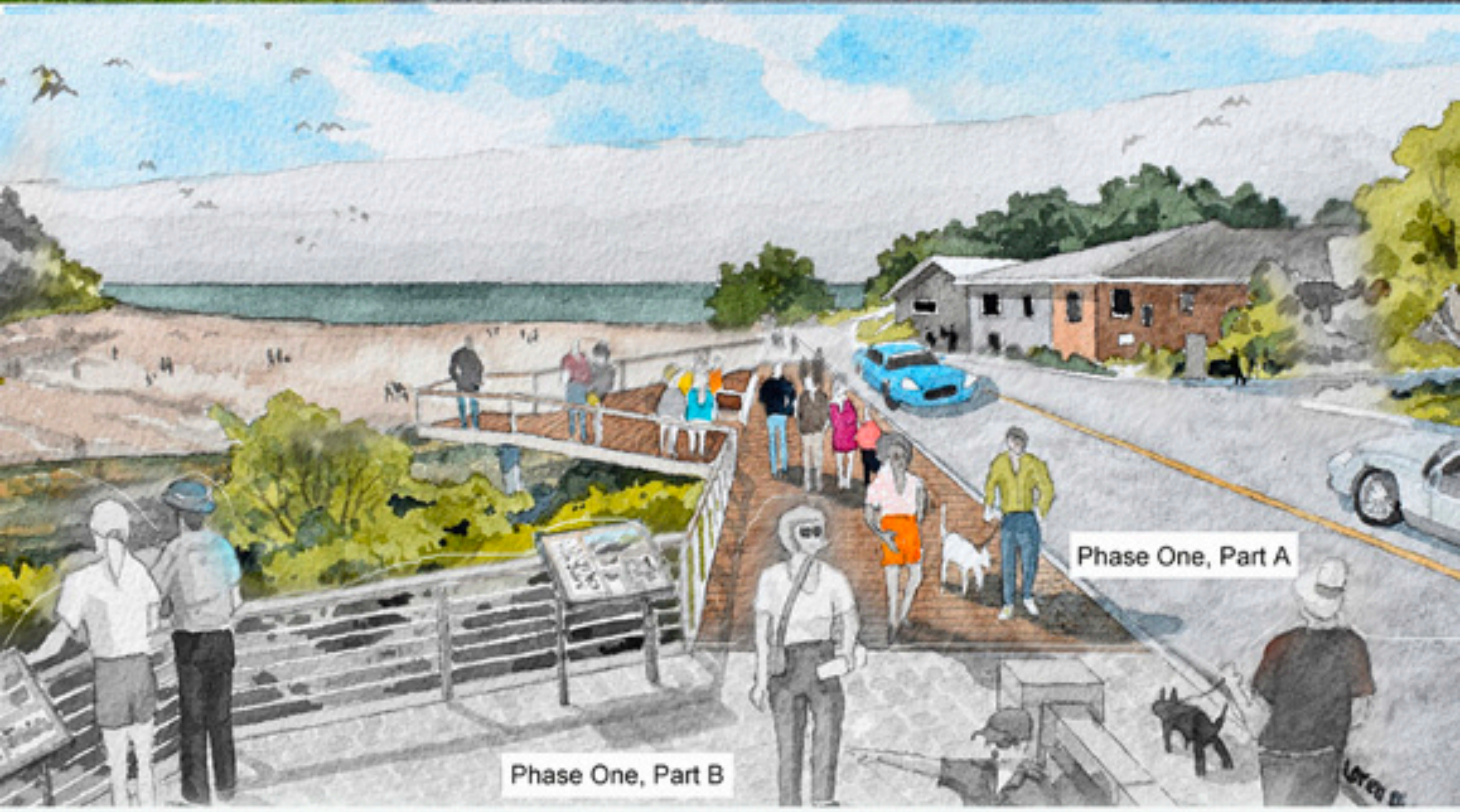
Name of Evaluator: ____ Date: ____________________

OCEAN VIEW DRIVE WALKWAY PROJECT



CITY COUNCIL INFORMATION - MAY 5, 2022

Yachats Ocean View Drive Walkway Project
Phase One Conceptual Plan
Scale: 1"=30'
v.2021 October 04
North
Phase 1-B (Final Design to be Coordinated with Future Development)
Highway 101
Limit of Phase 1-A
Adjust Location of Stop Sign
Phone Junction Box to be Adjusted
Power Pole to be Removed
Accessible Connection to Deck
Seating Platform 24" above Deck
6"x24" Timber Bench 18" High
Steps & Handrails
Terminal Post
Ocean View Drive
Beach Street
Future Development Site
42" High Handrail
8' Wide Walkway
Property Lines (Typical)
6" Curb
Bay Overlook "Prow"
"Approximate HWL from
1998 County Survey"
Existing Power Pole to be Removed and Service to be Re-Routed
Phone Junction Box to be Adjusted
Accessibility Ramps (2)
New Catch Basin and Outfall Pipe
30"x30" Terminal Post (Typical 4 Locations)
Existing Power Pole to be Removed
Extend New Curb Approximately 70' to Grass Area

BRIEF APPROXIMATE CHRONOLOGY OF MILEPOSTS IN WALKWAY PROJECT TO DATE

Events leading up to our last meeting with City Council (CC)

05/2021 – CC authorized the design consultant (Kevin Shanley) to produce conceptual drawings for two walkway construction methods and authorized City staff to solicit bids for a Preliminary Engineering Report (PER)

06/2021 – Walkway Design Team (WDT) provided update to CC and presented most recent design.

08/2021 – WDT proposed splitting walkway project into two parts due to uncertainty as to what might or might not happen at the old Landmark site.

08/21 – WDT presented Conceptual Plan to CC and asked CC to authorize City staff to solicit bids for PER. CC authorizes City staff to proceed.

Progress made since CC authorized City staff to contract for PER (Preliminary Engineering Report)

09/2021 – Rick contacts three engineering firms requesting estimates for PER. Two firms decline to provide an estimate, saying the project is outside their levels of expertise. WDT has site visit with the third firm Civil West Engineering in Newport (CW).

10/2021 - Rick contracts with CW to prepare a PER.

12/2021 – Rick receives PER with cost estimates for various options – rock wall vs. boardwalk, railing options, lighting options (PER is included in this packet)

02/2022 – WDT evaluates results of PER, researches benefits of HDPE (high density polyethylene composite material) and makes decisions about final design parameters.

03/2022 - Rick asks CW to prepare cost estimates for the Preferred Alternative (PA) - a walkway built primarily of partially-recycled HDPE materials with stainless steel wire railings, and under-rail LED lighting.

03/22/2022 – Rick receives Preferred Alternate Memo (PAM) from CW. (PAM is also included)

04/05/2022 – WDT presents PAM to Parks and Commons Commission which unanimously approves and votes to send PAM to CC with request that CC authorize city staff to contract for Design Engineering Services.

Next steps

05/2022 - WDT is prepared to present cost figures and details from the PAM to CC and to request that CC authorize City staff to enter into a contract for Engineering Design Services.

2021 was the year for planning, design, public education, etc.

2022 is the year for major decisions, final design, bidding, etc.

2023 will be the year for construction, completion, and public enjoyment.

WALKWAY DESCRIPTION

For City Council Information

Issue Date 04-14-2022

The Walkway Project is sometimes referred to as the "Boardwalk"

Purpose of Project:

Safety – allow pedestrians to walk safely out of the roadway
City Amenity – a place to go, to hang-out and view estuary
Completion of City link of Oregon Coast Trail

Configuration Description: (see Site Plan)

Boardwalk configuration approx. 350 ft. long along South edge of Ocean View Drive
8 ft. wide with a strategically placed triangular-shaped Overlook for a good view of the Estuary

Phased:

Phase One, Part A – from the west edge of Beach Street eastward to a few feet east of existing power pole near the Hwy 101 stop sign

Phase One, Part B – The remaining small section from the east end of the First Phase 1-A to the corner of Ocean View Drive and Hwy 101

Why is there phasing? – to ensure compatibility with any development of the old Landmark property, whether ~~if~~ it is purchased by the City or another new owner, as it is likely either would be at a later date than the Walkway project.

Materials:

Main structure and Deck: The Design Team looked at wood but made the decision to use composite materials. Among the reasons:

Longer life span of composite materials

Durability – marine grade to resist deterioration

Ease of maintenance

Safety – Composites have an integral non-slip surface compared to wood which can become slippery when wet

Environmentally “green” and preferred by some granting agencies

Metal components: stainless steel to resist corrosion

Railings and Guardrails: see-through railing of stainless steel cables to preserve views.

Pier supports: concrete to minimize disturbance to the bluff and potential archaeological sites.

What are the reasons the Design Team selected the boardwalk configuration over the retaining wall configuration?

With the retaining wall configuration, and its required continuous deep footings, there is a concern for archaeological (SHPO) issues.

The boardwalk configuration will require less routine maintenance and be easier to maintain than the gravel walking surface of the trail in the retaining wall configuration.

It provides more interest as a City amenity, than a normal gravel pathway.

The Overlook cannot be easily constructed using the retaining wall configuration due to the steepness of the bluff and other reasons. To keep esthetic continuity, the Walkway and the Overlook are constructed similarly.

No possibility of leached chemicals as would occur with pressure-treated lumber.

Civil West Engineering Services, Inc.

Rogue Valley Office
830 O'Hare Parkway, Ste. 102
Medford, OR 97504
541-326-4828

South Coast Office
486 'E' Street
Coos Bay, OR 97420
541-266-8601

Willamette Valley Office
200 Ferry Street SW
Albany, OR 97321
541-223-5130

North Coast Office
609 SW Hurbert Street
Newport, OR 97365
541-264-7040

Date: December 17, 2021

To: Rick McClung, Yachats Public Works

From: Timothy Gross, Senior Project Manager, Civil West Engineering Services, Inc.

RE: **City of Yachats – Oceanview Drive Boardwalk Preliminary Engineering Report (PER)**
Civil West Project Number: 3401-004

Project Overview

The City of Yachats is working with a small volunteer advisory group to develop a boardwalk on the south side of Ocean View Drive beginning at the intersection on Highway 101 and heading west to Beach Street. A site layout, cross section details, and conceptual sketches of the proposed improvements were previously completed by an architect (attached as Attachment A). Timothy Gross, with Civil West (CWE), walked the project site with members of the volunteer advisory group on August 16th. The City requested CWE prepare a proposed scope of services for a Preliminary Engineering Report (PER) to advance the provided sketches to a concept level design which considers:

1. The most appropriate boardwalk/walkway cross-section type, based upon provided cross sections, along the project alignment while considering topography and other project constraints.
2. Cost estimates of the provided cross-sections on a linear foot basis.
3. Cost estimate of the Total Project Cost based upon the provided cross-sections and designs.
4. Creation of a Phasing Plan with estimated costs for each phase.

This PER addresses the above list and additional requests in the supplementary instructions. The supplementary instructions were provided on October 11, 2021 and are attached as Attachment B.

Project Analysis and Cost Estimating Description

In order to review the various construction options and costs associated with phasing the development of an 8-foot-wide walking path along the south side of Ocean View Drive, a surface model was created in AutoCAD Civil 3D. The surface model allowed Civil West to create a simulated retaining wall for the purpose of estimating wall heights and backfill requirements. From this drawing a series of cost estimates were created to compare various construction materials and associated costs including concrete vs. cedar decking for the walking surface, various handrail types and materials, and site lighting. In addition, the costs to construct the proposed overlook were evaluated using design concepts proposed by the architect. The proposed improvement is 350 feet long extending from the west side of the intersection of Ocean View Drive and Beach Street to the west end of the parking area at the corner of Ocean View Drive and Highway 101 per the attached map included in Attachment A. Costs were calculated using recent construction costs from locally bid projects or by determining material costs and adding expected labor, overhead, and contractor profit.

Misc. Sitework

Much of the sitework is the same regardless of the options chosen for the walkway. The miscellaneous sitework includes two ADA ramps at Beach Street, a single catch basin and approximately 50 ft of storm drainpipe, concrete curbs, and other typical construction related tasks including mobilization, construction facilities and controls, demolition, and restoration. It is assumed the eastbound lane of Ocean View Drive will be 12 feet wide with curb on the south side, and pavement patching between the existing paved lane and new curb.

Handrail

Cost estimates were completed for a variety of handrail types including the handrail as designed by the architect using both stainless steel and galvanized steel, 2-rail fabricated stainless steel and galvanized handrail, and for a full cedar wood handrail. Civil West highly recommends using stainless steel for any of the steel or combination steel/handrail options considered. This walkway is being constructed in a highly corrosive environment receiving daily salt spray from the bay breakwater and bar crossing. Many other coastal cities only allow stainless for exterior metal construction because of corrosion issues. Although a higher initial cost, stainless steel has a much longer life expectancy. The handrail proposed by the architect using all stainless steel is the most expensive handrail option at $193/foot. Galvanized is about ¼ cheaper than steel and the galvanized option (not show below) is approx. $131/ft.

The least costly handrail is a treated wood handrail at approx. $29/foot with cedar at approx. $36/foot. Detailed costs are shown in the tables below.

Wood Handrail with Metal posts (304 Stainless Steel)							
Item No.	Description	Unit	Estimated Quantity	Unit Price	Overhead (10%)	Profit (5%)	Total Estimated Price
1	4x8 cedar rail	LF	350	$14.00	$1.40	$0.70	$5,635
2	2"x1"x3/16 304 SS Steel U-channel	LF	350	$40.00	$4.00	$2.00	$16,100
3	36"x4"x3/8" 316 SS plate support	EA	116	$72.00	$7.20	$3.60	$9,605
4	6"x9"x3/8" base plate (bottom)	EA	58	$27.00	$2.70	$1.35	$1,801
5	4"x9"x3/8" base plate (top)	EA	58	$18.00	$1.80	$0.90	$1,201
6	6"x1/2" SS anchor bolts	EA	464	$10.00	$1.00	$0.50	$5,336
7	.25" SS cable	LF	2450	$0.55	$0.06	$0.03	$1,550
8	LED light strip	LF	350	$7.00	$0.70	$0.35	$2,818
9	Electrical Work (outlet, breaker, and transformer for LED lights)	LS	1	$2,500.00			$2,500
10	Labor (Fabrication & Installation)	HR	174	$120.00			$20,880
						Total:	$67,424
						Cost /FT:	$193

304 Stainless Handrail							
Item No.	Description	Unit	Estimated Quantity	Unit Price	Overhead (10%)	Profit (5%)	Total Estimated Price
1	Stainless Steel Handrail	LF	350	$76.44	$7.64	$3.82	$30,765
2	6"x1/2" SS anchor bolts	EA	176	$10.00	$1.00	$0.50	$2,024
3	Installation	LS	1	$6,178.93			$6,179
						Total:	$38,968
						Cost /FT:	$111

Galvanized Handrail							
Item No.	Description	Unit	Estimated Quantity	Unit Price	Overhead (10$%)	Profit (5%)	Total Estimated Price
1	Galvanized Handrail	LF	350	$35.52	$3.55	$1.78	$14,296
2	6"x1/2" SS anchor bolts	EA	176	$10.00	$1.00	$0.50	$2,024
3	Installation	LS	1	$6,178.93			$6,179
						Total:	$22,499
						Cost /FT:	$64

Treated Wood Handrail with Wood Posts (Every 4')							
Item No.	Description	Unit	Estimated Quantity	Unit Price	Overhead (10%)	Profit (5%)	Total Estimated Price
1	4"x4"x10' treated posts	EA	44	$24.00	$2.40	$1.20	$1,214
2	2"x4" treated boards	LF	700	$1.10	$0.11	$0.06	$886
3	2"x6" treated boards	LF	350	$1.55	$0.16	$0.08	$624
4	6"x1/2" SS anchor bolts	EA	176	$10.00	$1.00	$0.50	$2,024
5	4" Stainless Screws	LB	5	$23.00	$2.30	$1.15	$132
6	Installation	LS	1	$5,102.88			$5,103
						Total:	$9,983
						Cost /FT:	$29

Cedar Wood Handrail with Wood Posts (Every 4')							
Item No.	Description	Unit	Estimated Quantity	Unit Price	Overhead (10%)	Profit (5%)	Total Estimated Price
1	4"x4"x10' cedar posts	EA	44	$51.00	$5.10	$2.55	$2,581
2	2"x4" cedar boards	LF	700	$1.88	$0.19	$0.09	$1,513
3	2"x6" cedar boards	LF	350	$3.33	$0.33	$0.17	$1,340
4	6"x1/2" SS anchor bolts	EA	176	$10.00	$1.00	$0.50	$2,024
5	4" Stainless Screws	LB	5	$23.00	$2.30	$1.15	$132
6	Installation	LS	1	$5,102.88			$5,103
						Total:	$12,693
						Cost /FT:	$36

Retaining Wall and Walking Surface (Concrete or wood)

The tallest point of the proposed retaining wall is approximately 5 ft high, with an average wall height of approximately 2 ft. Costs of different wall materials were recently evaluated on a Newport retaining wall project designed by Civil West. This project allowed contractors to proposed on any retaining wall material that was the most cost efficient. Costs were received for mason stone, cast-in-place concrete, ultra-block, and lock-n-load wall systems. Lock-n-load walls were the most cost effective at $56/SF. This number was used for estimating purposes. If it is desired to build the walking surface in wood, a retaining wall is not needed, but could be used. If the walking surface is desired in concrete, a retaining wall is needed. The total wall cost including the concrete wall cap, lock-n-load wall system, and backfill is estimated to be $204,338.

A concrete walk is the most cost-effective walking surface at $9/SF. However, as mentioned above, the concrete sidewalk can only be installed if the retaining wall is used. The combined cost of the retaining wall and sidewalk is $84/SF. The wood boardwalk is more expensive than the concrete walking surface but does not require a retaining wall and is therefore the most cost-effective option at $68/SF.

Cedar Boardwalk with Treated Timber Framing							
Item No.	Description	Unit	Estimated Quantity	Unit Price	Overhead (10%)	Profit (5%)	Total Estimated Price
1	8"x8" Treated Post	LF	352	$15.00	$1.50	$0.75	$6,072
2	4"x12" Treated Beam	LF	6332	$7.80	$0.78	$0.39	$56,798
3	4"x8" Treated Beam	LF	2100	$5.10	$0.51	$0.26	$12,317
4	2"x12" Treated Boards	LF	350	$3.20	$0.32	$0.16	$1,288
5	4"x12" concrete Sleeper	LF	350	$47.00	$4.70	$2.35	$18,918
6	2"x6" Roughsaw Cedar Decking	SF	2736	$8.00	$0.80	$0.40	$25,171
7	Concrete for posts	CY	22	$150.00	$15.00	$7.50	$3,795
8	1/2" X 16" SS Carriage Bolts with nuts and washers	EA	308	$14.00	$1.40	$0.70	$4,959
9	4" Stainless Screws	LB	387	$23.00	$2.30	$1.15	$10,236
10	Equipment & Labor	LS	1	$46,119.27			$46,119
						Total:	$185,672
						$/SF:	$68

Lighting

The Supplementary Instructions to the Engineer indicated lighting along the boardwalk is a priority for safety reasons and lights must conform with the recently adopted Yachats Lighting Ordinance. All lighting options considered herein conform with this ordinance. The lighting options listed in the Supplementary Instructions were reviewed but do not appear to be well suited for long, linear light applications like the walkway along Ocean View Drive. Instead, the architect's design showed a strip light installed in a u-channel support and costs were estimated for outdoor compatible LED strip lighting, as well as bollards and typical City street lighting utilizing CLPUD's downcast decorative light poles. A combination of these three lighting options could be used.

CLPUD DECORATIVE DOWNCAST LIGHT
NEWPORT BAY BOULEVARD
BOARDWALK

Light coverage is determined by lumens and height. For this reason, without very bright lights, it is unlikely lighting along the rail alone will be sufficient for pedestrian safety due to how low to the ground the lights are mounted. It is recommended to combine the CLPUD downcast decorative light in combination with strip lighting installed on the handrail. Maintenance of lights on the coast is time consuming and expensive. The City of Yachats already has a streetlight agreement with CLPUD to pay for operation and maintenance of public streetlights on a monthly per light basis. Adding three of the downcast lights along the walkway will provide adequate illumination for both pedestrians and vehicles with limited long-term responsibility for the City. In accordance with the CLPUD streetlight agreement, the City will need to install the streetlight bases and conduit, but CLPUD will install the conductors and lights at their cost. The strip lights along the rail may provide only a small amount of illumination but they do add to the aesthetics of the boardwalk and have been included in the architectural rendering handrail cost estimate. Bollards were also considered but due to height, they do not broadcast light well. This requires twice as many bollards as downcast lights to provide adequate light coverage for the walkway. CLPUD does not operate nor maintain bollards, therefore all installation, operation and maintenance costs will need to be covered by the City. The cost to install decorative downcast lights is approx. $18,000 while bollards would cost approx. $30,000.

CLPUD DECORATIVE DOWNCAST LIGHT
HWY 101 - DOWNTOWN YACHATS

Overlook

The overlook costs were calculated for the two architectural design options: 1.) using a combination of wood and steel framing (approx. $90,000), and 2.) using only steel framing (approx. $120,000). Both options used cedar decking and either option can utilize any of the estimate handrail types. Because this is a unique construction, costs were calculated based upon material costs and labor with profit and overhead costs added. Stainless steel was not considered in the analysis because of the cost; however, it will be necessary to initially paint the bare steel and the structure will need to be stripped repainted every 15-20 years.

Driving piles for the overlook supporting posts is expensive. The wood and steel framing uses 10 piles while the steel framing uses only 3. However, since the steel is so much more expensive than the wood and requires the use of an excavator or crane to move into place, the steel framing option is more expensive. With additional analysis and design, there may be a third option which is a combination of wood and steel framing but reduces the number of piles and is therefore cheaper than either of these options.

Painting is estimated to be approx. $8,000 and stripping and repainting the structure in the future will be more expensive. It may be possible to substitute the steel channel beams in the steel/timber concept with wooden beams that will not require painting.

Overlook Quantity (Steel & Timber Framing) Area: 610 SF							
Item No.	Description	Unit	Estimated Quantity	Unit Price	Overhead (10%)	Profit (5%)	Total Estimated Price
1	Handrail	LF	70	$192.64			$13,485
2	Furnish 8" Steel Pile	LF	160	$60.00			$9,600
3	Drive Steel Piles	EA	10	$1,000.00			$10,000
4	Pile Splices	EA	10	$250.00			$2,500
5	4"x12" Treated Timbers	LF	197	$8.00	$0.80	$0.40	$1,812
6	4"x8" Treated Timber	LF	306	$6.00	$0.60	$0.30	$2,111
7	2"x6" Roughsaw Cedar Decking	SF	610	$8.00	$0.80	$0.40	$5,612
8	15" Steel Channel Beams	LF	146	$65.00	$6.50	$3.25	$10,914
9	Misc. Hardware and Fasteners	LS	1	$2,000.00	$200.00	$100.00	$2,300
10	Equipment & Labor (Piles and driving labor is	LS	1	$32,052.04			$32,052
						Total:	$90,386
						$/SF:	$148

Overlook Quantity (Steel Framing) Area: 610 SF							
Item No.	Description	Unit	Estimated Quantity	Unit Price	Overhead (10%)	Profit (5%)	Total Estimated Price
1	Handrail	LF	70	$192.64			$13,485
2	Furnish 12" Steel Pile	LF	48	$75.00	$7.50	$3.75	$4,140
3	Drive Steel Piles	EA	3	$1,500.00	$150.00	$75.00	$5,175
4	Pile Splices	EA	3	$250.00	$25.00	$12.50	$863
5	W16x36 Wide Flange Transverse Beam	LF	54	$53.00	$5.30	$2.65	$3,291
6	S12x35 Steel Beam	LF	27	$38.00	$3.80	$1.90	$1,180
7	16"x8" Steel Tube	LF	116	$165.00	$16.50	$8.25	$22,011
8	4"x8" Treated Timber	LF	306	$6.00	$0.60	$0.30	$2,111
9	2"x6" Roughsaw Cedar Decking	SF	610	$8.00	$0.80	$0.40	$5,612
10	Misc. Hardware and Fasteners	LS	1	$2,000.00	$200.00	$100.00	$2,300
11	Equipment & Labor (Piles and driving labor is	LS	1	$58,468.82			$58,469
						Total:	$118,637
						$/SF:	$194

Project Cost Estimates and Phasing

Following are cost estimates for the various walkway scenarios considered. Each scenario breaks out costs for site work, walking surface (boardwalk or sidewalk), streetlights, retaining wall, and the overlook so individual component costs within the overall project can be assessed and/or removed if desired.

Estimates include 15% for engineering and construction management and 30% for contingency. Construction costs have escalated significantly within the past year with steel costs doubling in 12 months. Because of the volatility of pricing, it is wise to include the 30% contingency to ensure adequate resources are appropriated when securing funds for the project. As the project advances in the design process, the contingency can be lowered since confidence in the costs and project scope are more defined.

From a phasing perspective, the City can choose to construct as much or as little of the walkway as desired and the linear foot costs will still be applicable. Some elements, like the ADA ramps and catch basin are located at the west end of the project. Assuming construction begins at Hwy 101 and progresses westward, these elements may not be constructed until a later phase. However, these elements represent a small portion of the overall cost and do not have much influence on the linear foot cost. If street lighting is desired, it is more cost effective to install in the first phase before any surfacing is completed, otherwise some demolition of earlier phases will be needed in order to install the necessary conduit and bases.

1. ***Boardwalk with no Retaining Wall with Wood Handrail with Metal posts (304 Stainless Steel)***
   Total Approx. Cost - $697,564
   Approx. Cost per foot - $1,993/FT

The least expensive design that incorporates all elements of the architectural renderings is a boardwalk without a retaining wall using the handrail per the architectural rendering. The cost estimate included below includes strip lighting along the rail as well as downcast decorative streetlights.

Boardwalk with no Retaining Wall with Wood Handrail with Metal posts (304 Stainless Steel)					
Item No.	Description	Unit	Estimated Quantity	Unit Price	Total Estimated Price
Site Work (Common Elements Regardless of walk or wall type)					
1	Mobilization, Bonding and Insurance	LS	1	8%	$31,902
2	Construction Facilities & Temporary Controls	LS	1	4%	$17,602
3	Demolition and Site Prep	LS	1	4%	$16,747
4	Landscape Cleanup and Restoration	LS	1	2%	$8,800
5	Handrail	LS	350	$192.64	$67,424
6	ADA Ramp, 4" Conc. Pavement w/4" Aggregate Base	SF	64	$27.00	$1,728
7	Type C Curb w/6" Aggregate Base	LF	350	$47.00	$16,450
8	4" AC Pavement w/6" Aggregate Base	SF	700	$4.45	$3,116
9	Type G2 Catch Basin	EA	1	$3,500.00	$3,500
10	8" Corrugated HDPE Drain Pipe	LF	52	$100.00	$5,200
Boardwalk (Posts spaced every 8')					
11	Boardwalk	SF	2736	$67.86	$185,672
Street Lights					
15	2" Schedule 40 Elec. Conduit	EA	400	$22.52	$9,010
16	Electrical Pull Box	EA	3	$991.88	$2,976
17	Light Pole Foundation	EA	3	$2,028.16	$6,084
Overlook					
18	Overlook	LS	1	$90,386.23	$90,386
				Total:	$466,598
				Engineering Design, Bidding & Construction Mgnt (15%):	$69,990
				Total with 30% Contingency:	***$697,564***

2. ***Concrete Sidewalk with Retaining Wall with Wood Handrail with Metal posts (304 Stainless Steel)***
   Total Approx. Cost - $767,630
   Approx. Cost per foot - $2,193/FT

Although more expensive than a boardwalk, this option represents the least maintenance requirements of any option. Properly constructed, a concrete walk and retaining wall will have a lifecycle of 50-100 years, while a wood boardwalk will need regular repair and likely replacement of some, if not all, the deck boards within 15-20 years. This option also uses the handrail per the architectural rendering. The cost estimate included below includes strip lighting along the rail as well as downcast decorative streetlights.

Retaining Wall and Concrete Walk with Wood Handrail with Metal posts (304 Stainless Steel)					
Item No.	Description	Unit	Estimated Quantity	Unit Price	Total Estimated Price
Site Work (Common Elements Regardless of walk or wall type)					
1	Mobilization, Bonding and Insurance	LS	1	8%	$33,423
2	Construction Facilities & Temporary Controls	LS	1	4%	$18,441
3	Demolition and Site Prep	LS	1	4%	$17,546
4	Landscape Cleanup and Restoration	LS	1	2%	$9,220
5	Handrail	LS	350	$192.64	$67,424
6	ADA Ramp, 4" Conc. Pavement w/4" Aggregate Base	SF	64	$27.00	$1,728
7	Type C Curb w/6" Aggregate Base	LF	350	$47.00	$16,450
8	4" AC Pavement w/6" Aggregate Base	SF	700	$4.45	$3,116
9	Type G2 Catch Basin	EA	1	$3,500.00	$3,500
10	8" Corrugated HDPE Drain Pipe	LF	52	$100.00	$5,200
Concrete Walk					
11	4" Concrete Pavement w/4" aggregate base	SF	2736	$9.00	$24,624
Retaining Wall					
12	Lock-n-Load Retaining Wall	SF	3027	$56.00	$169,512
13	12"x12" Concrete Wall Cap	LF	350	$75.00	$26,250
14	Earthwork	CY	448	$19.12	$8,576
Street Lights					
15	2" Schedule 40 Elec. Conduit	EA	400	$22.52	$9,010
16	Electrical Pull Box	EA	3	$991.88	$2,976
17	Light Pole Foundation	EA	3	$2,028.16	$6,084
Overlook					
18	Overlook	LS	1	$90,386.23	$90,386
				Total:	$513,465
				Engineering Design, Bidding & Construction Mgnt (15%):	$77,020
				Total with 30% Contingency:	***$767,630***

3. ***Boardwalk with no Retaining Wall and Cedar Wood Handrail***

Total Approx. Cost - $579,590
Approx. Cost per foot - $1,656/FT

The cheapest construction option is to construct the boardwalk with a wood handrail. Cedar was used for all handrail members for longevity. Design variation of the cedar handrail incorporating stainless cabling would likely lower the linear foot cost of the railing since the cabling is less expensive than the 2x4 cedar rails. However, these material costs are so small in the overall project estimate that a separate analysis was not completed for that option. This option does NOT include strip lighting along the rail but does include downcast decorative streetlights.

Boardwalk with no Retaining Wall and Cedar Wood Handrail					
Item No.	Description	Unit	Estimated Quantity	Unit Price	Total Estimated Price
Site Work (Common Elements Regardless of walk or wall type)					
1	Mobilization, Bonding and Insurance	LS	1	8%	$26,551
2	Construction Facilities & Temporary Controls	LS	1	4%	$14,649
3	Demolition and Site Prep	LS	1	4%	$13,938
4	Landscape Cleanup and Restoration	LS	1	2%	$7,324
5	Handrail	LS	350	$36.27	$12,693
6	ADA Ramp, 4" Conc. Pavement w/4" Aggregate Base	SF	64	$27.00	$1,728
7	Type C Curb w/6" Aggregate Base	LF	350	$47.00	$16,450
8	4" AC Pavement w/6" Aggregate Base	SF	700	$4.45	$3,116
9	Type G2 Catch Basin	EA	1	$3,500.00	$3,500
10	8" Corrugated HDPE Drain Pipe	LF	52	$100.00	$5,200
Boardwalk (Posts spaced every 8')					
11	Boardwalk	SF	2736	$67.86	$185,672
Street Lights					
15	2" Schedule 40 Elec. Conduit	EA	400	$22.52	$9,010
16	Electrical Pull Box	EA	3	$991.88	$2,976
17	Light Pole Foundation	EA	3	$2,028.16	$6,084
Overlook					
18	Overlook	LS	1	$79,440.03	$79,440
				Total:	$388,332
				Engineering Design, Bidding & Construction Mgnt (15%):	$58,250
				Total with 30% Contingency:	***$580,556***

Cost Summary and Recommendations

Below is a summary of unit costs and total costs for the various elements of the project. Any of the various evaluated elements could be combined to result in a successful project, however based upon discussions with the advisory group regarding the project goals, Civil West recommends constructing a wooden boardwalk with either the architecturally designed handrail or the cedar handrail and installing downcast decorative streetlights. Although a boardwalk may entail more long-term maintenance than a concrete sidewalk and retaining wall, this option is the least costly and provides the aesthetic elements the advisory group is looking for.

Unit Cost Summary		
	Unit	Unit Price
Retaining Wall and Concrete Walk with Wood Handrail with Metal posts (304 Stainless Steel)	LF	$2,193
Boardwalk with no Retaining Wall with Wood Handrail with Metal posts (304 Stainless Steel)	LF	$1,993
Boardwalk with no Retaining Wall and Cedar Wood Handrail	LF	$1,659
Wood Handrail with Metal posts (304 Stainless Steel)	LF	$193
304 Stainless Handrail	LF	$111
Galvanized Handrail	LF	$64
Cedar Wood Handrail with Wood Posts (Every 4')	LF	$36
Overlook Quantity (Steel & Timber Framing) Area: 610 SF	SF	$148
Overlook Quantity (Steel Framing) Area: 610 SF	SF	$194
4" Concrete Pavement w/4" aggregate base	SF	$9
Cedar Boardwalk with Treated Timber Framing	SF	$68
Lock-N-Load retaining wall with concrete cap and backfill	SF	$68

Total Cost Summary	
	Total Est. Cost
Retaining Wall and Concrete Walk with Wood Handrail with Metal posts (304 Stainless Steel)	$767,630
Boardwalk with no Retaining Wall with Wood Handrail with Metal posts (304 Stainless Steel)	$697,564
Boardwalk with no Retaining Wall and Cedar Wood Handrail	$580,556
Overlook Quantity (Steel & Timber Framing) Area: 610 SF	$90,386
Overlook Quantity (Steel Framing) Area: 610 SF	$118,637
4" Concrete Pavement, Lock-N-Load retaining wall with concrete cap and backfill	$228,962
Cedar Boardwalk with Treated Timber Framing	$185,672

Permitting Considerations

The advisory board has already investigated many of the permitting implications for this project. All of the project elements with the exception of the overlook will take place within the public ROW under the jurisdiction of the City of Yachats. Public improvements within the public right-of-way are except from building permit review but should be designed and stamped by a professional engineer. The overlook will extend beyond the highwater mark and will fall under the jurisdiction of State Parks. Additional design review and permitting may be necessary for the overlook construction.

Thank you for the opportunity to prepare this report for the City of Yachats. I would be happy to meet in person to discuss the report. Please let me know if you have any questions. Thank you.

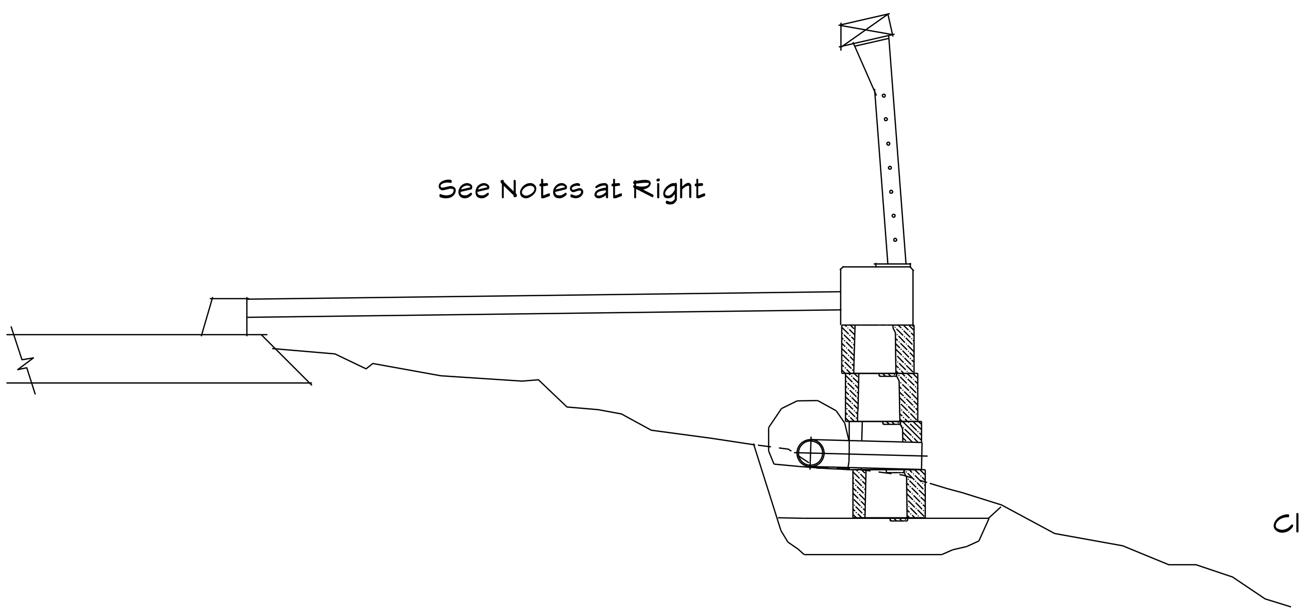
Sincerely,
Civil West Engineering Services, Inc.

Timothy Gross, PE
Senior Project Manager
North Coast Region - Newport
tgross@civilwest.net
o: 541-982-4240 | c: 541-961-7489

REGISTERED PROFESSIONAL ENGINEER
85373PE
OREGON
MAY 10, 2011
TIMOTHY EDWARD GROSS
RENEWS: 06/30/2023

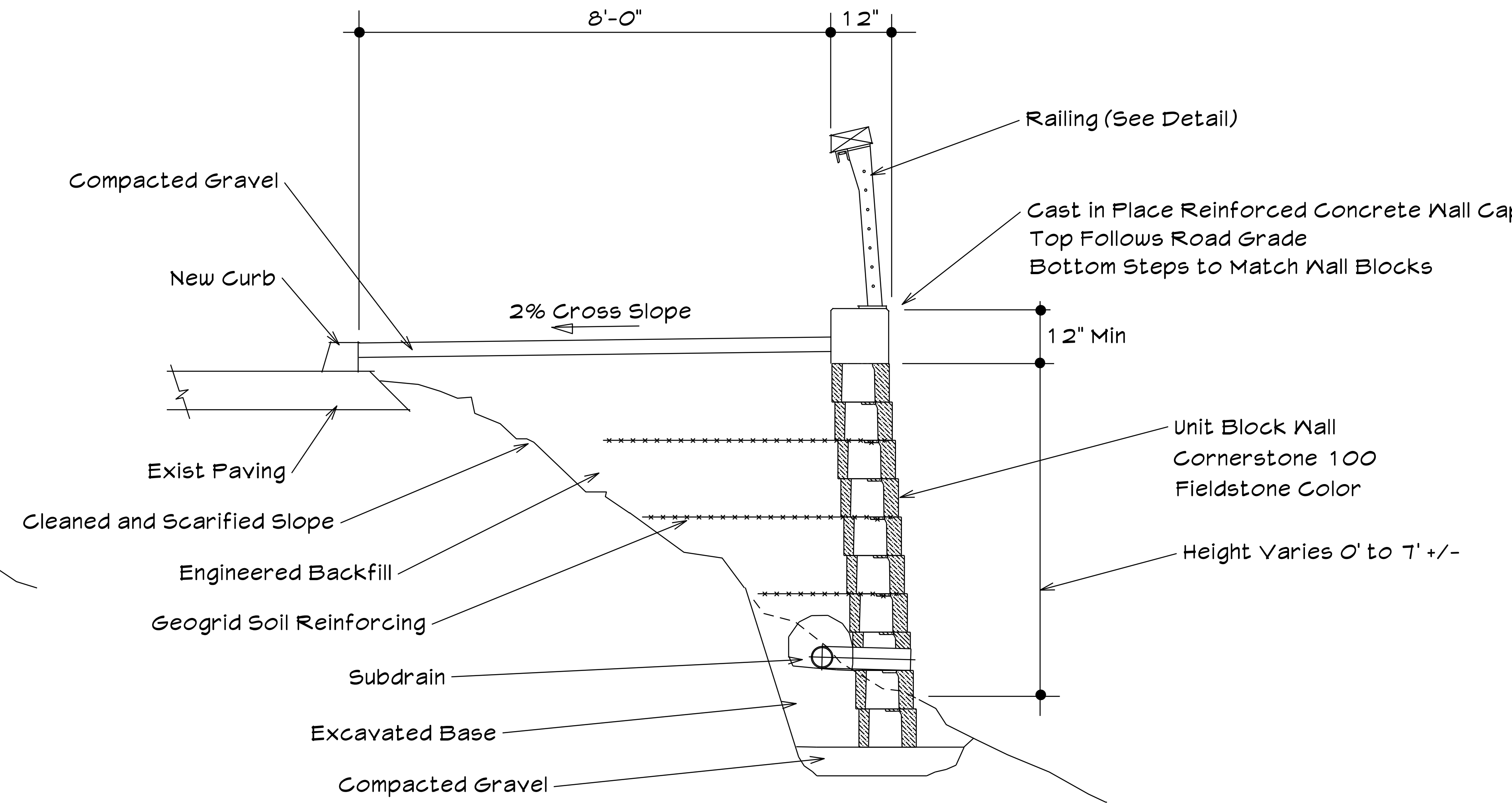
ATTACHMENT A

ATTACHMENT A



Block Wall Section Where Short

Scale: 3/8" = 1'-0"

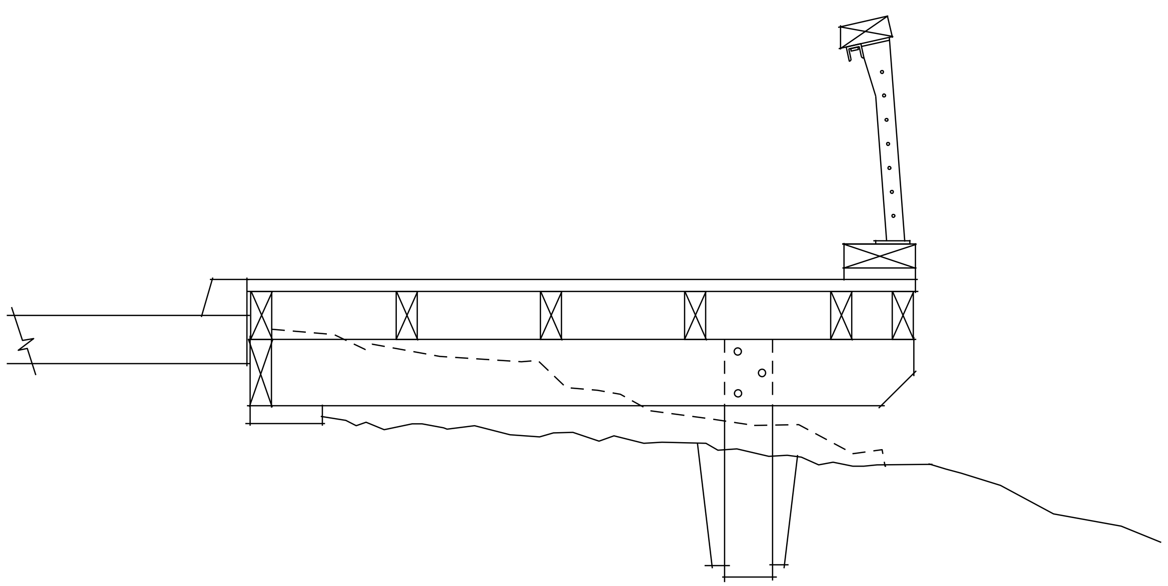


Block Wall Option

Block Wall Section Where Tall

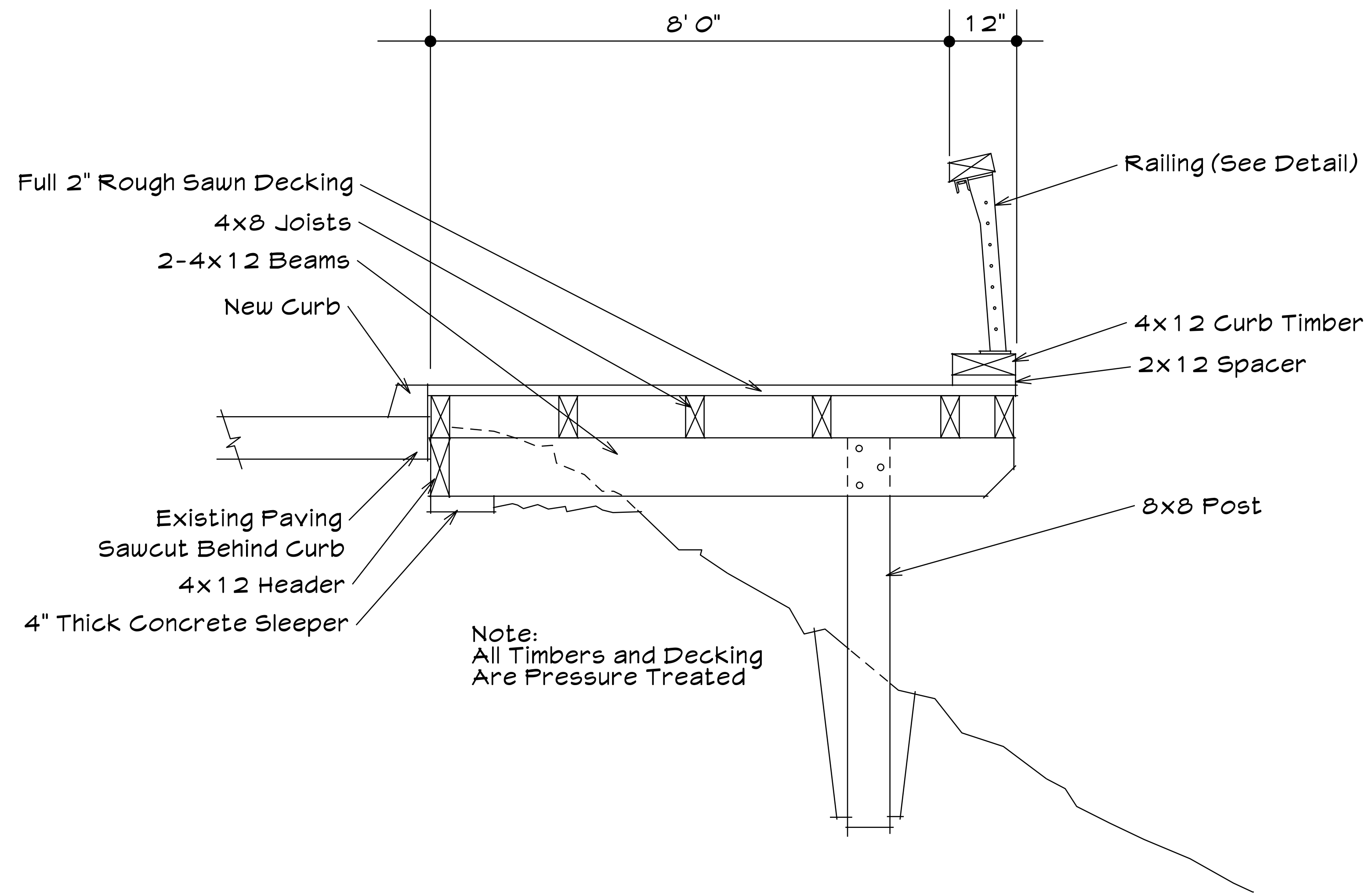
Scale: 3/8" = 1'-0"

ATTACHMENT A



Wood Deck Section Where Short

Scale: 3/8" = 1'-0"



Wood Deck Option

Wood Deck Section Where Tall

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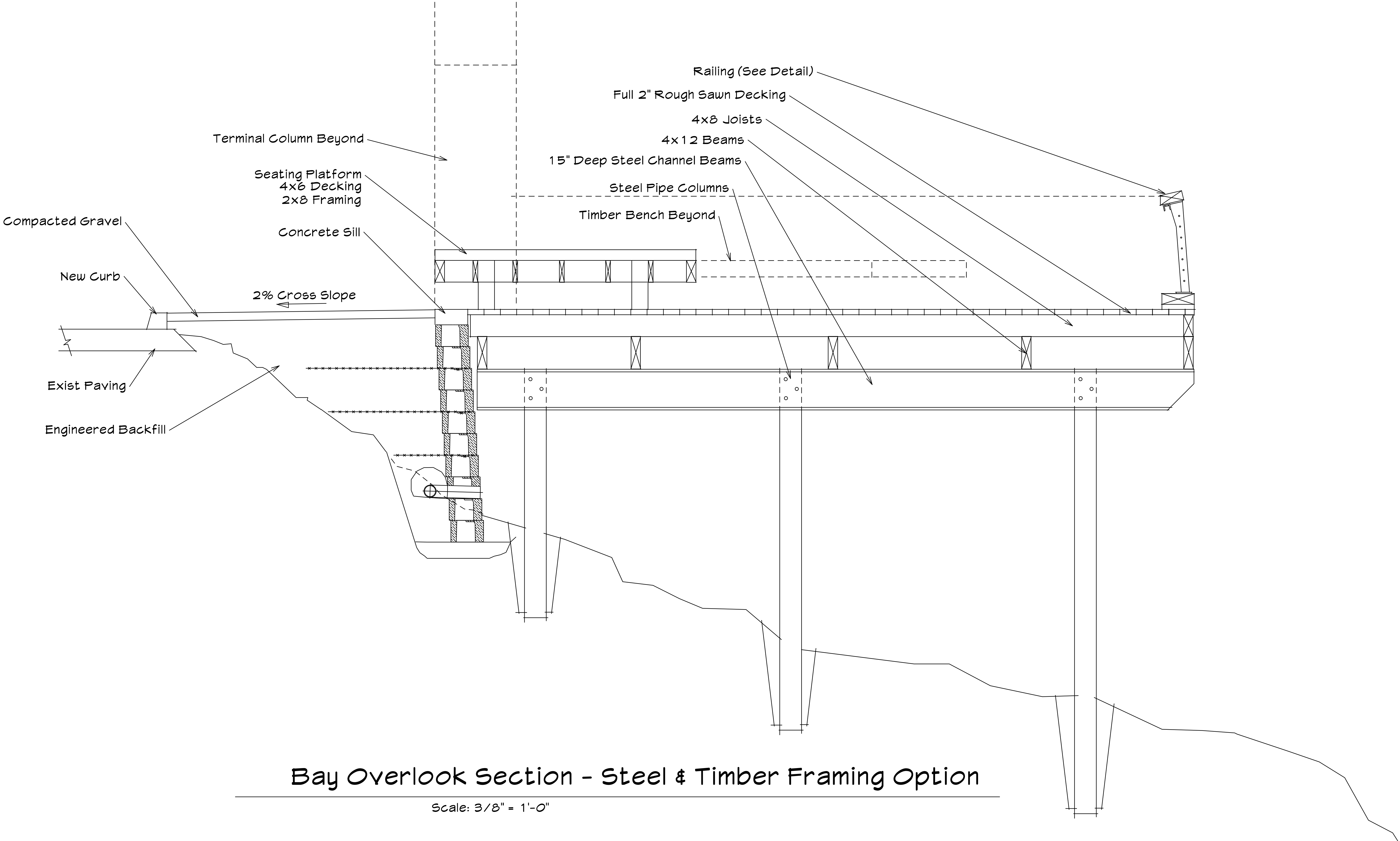
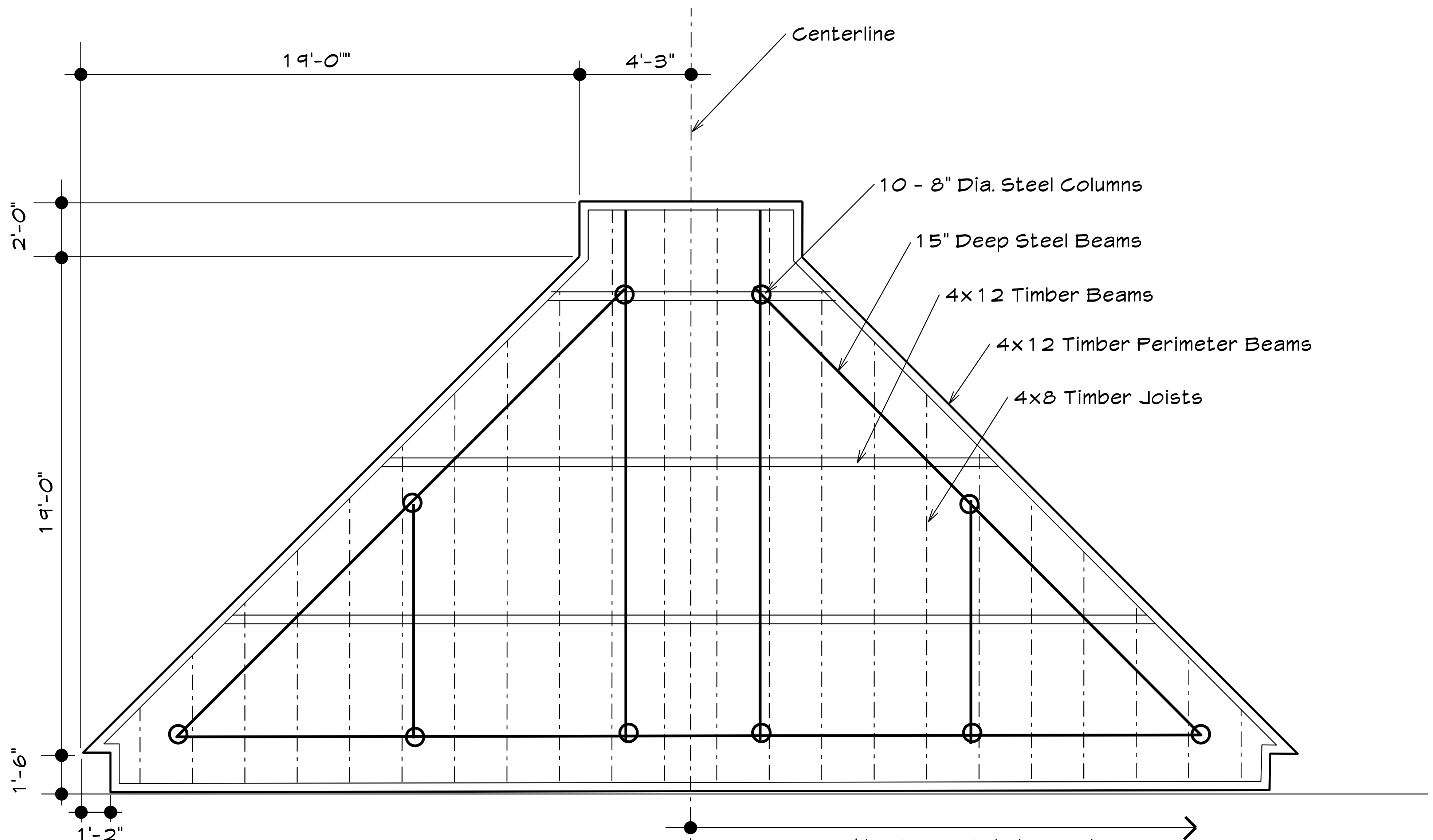


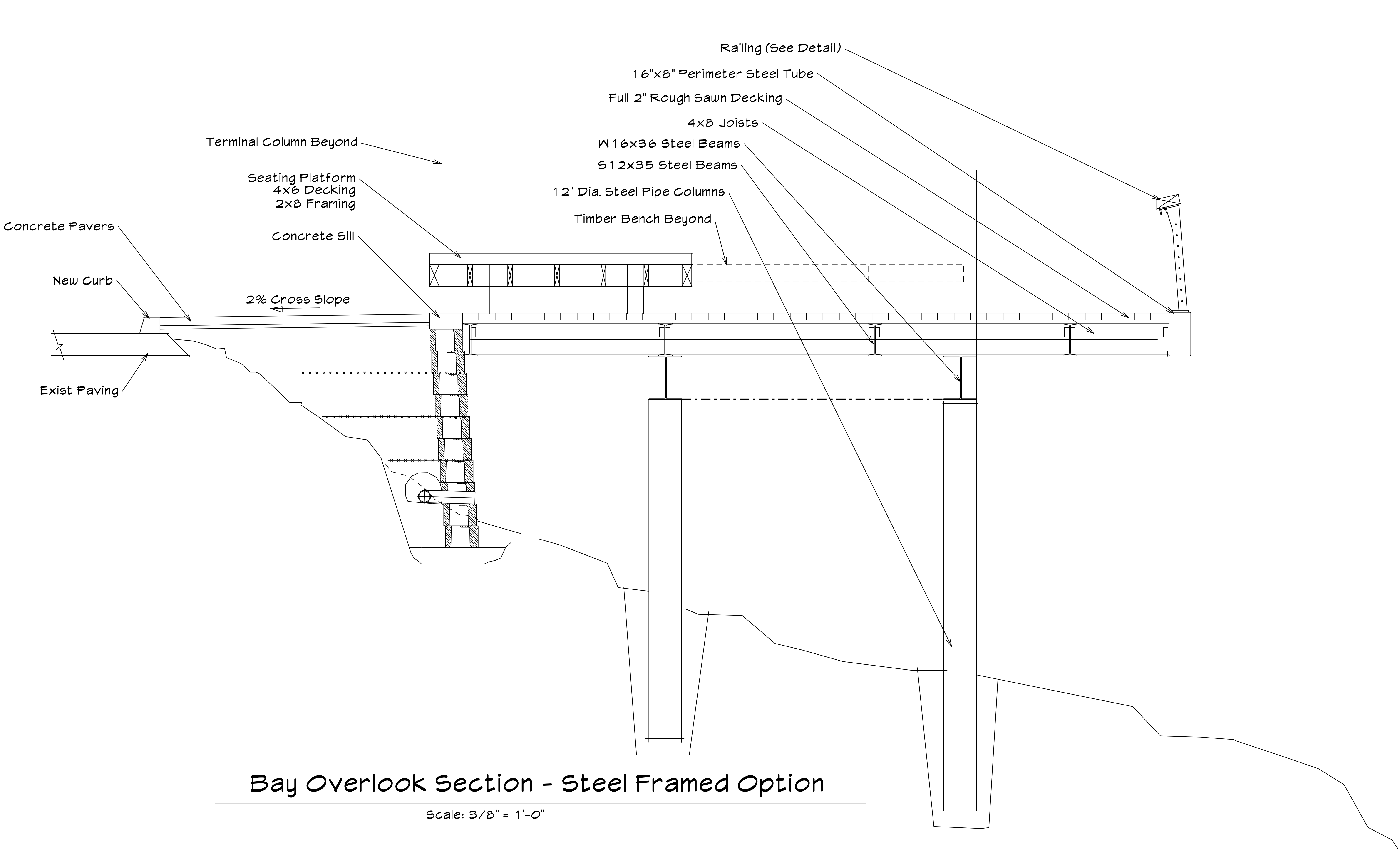
Bay Overlook Section - Steel & Timber Framing Option

Scale: 3/8" = 1'-0"



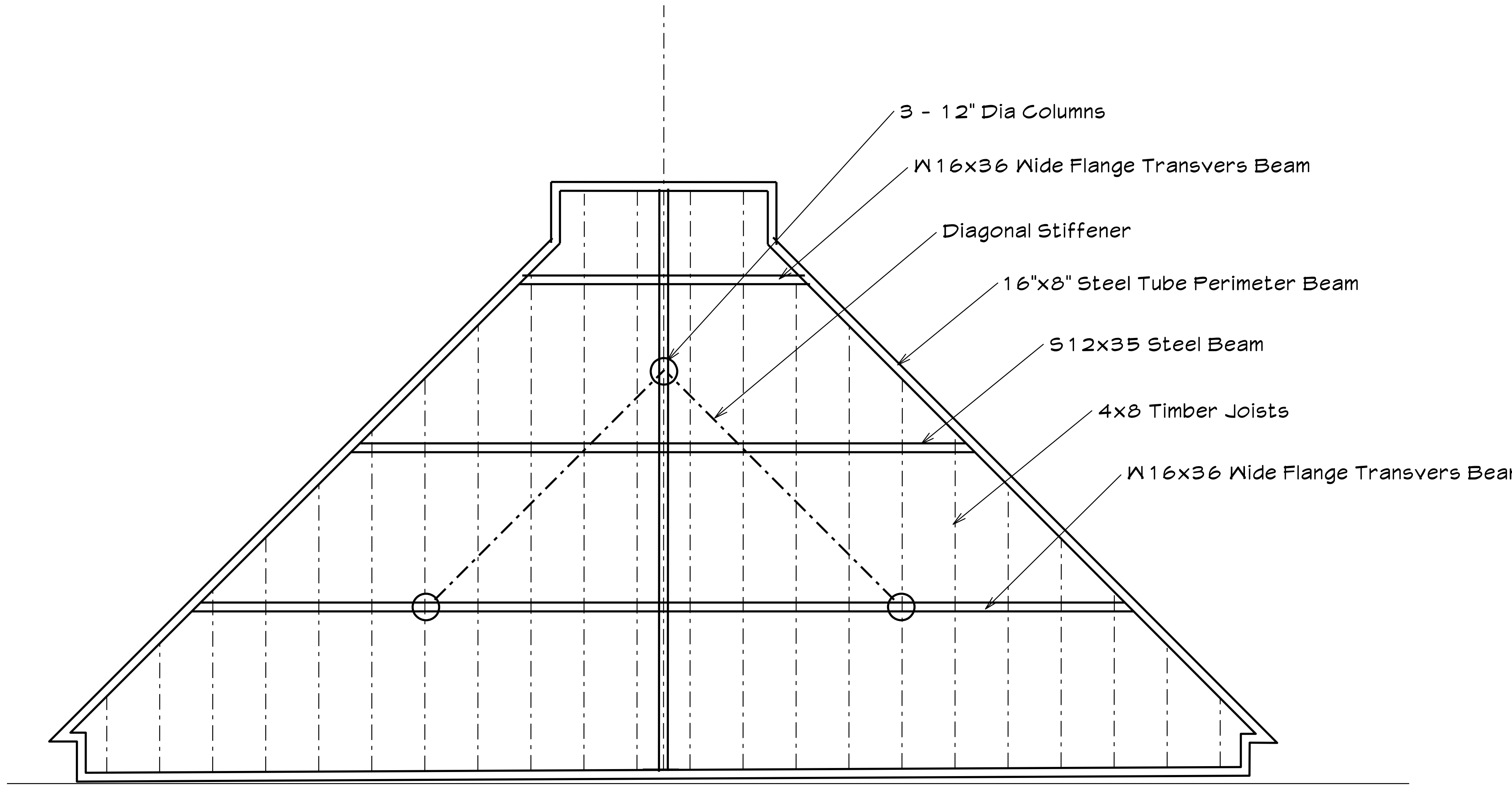
Bay Overlook Steel & Timber Framing Option Diagram

Scale: 3/16'=1'-0"



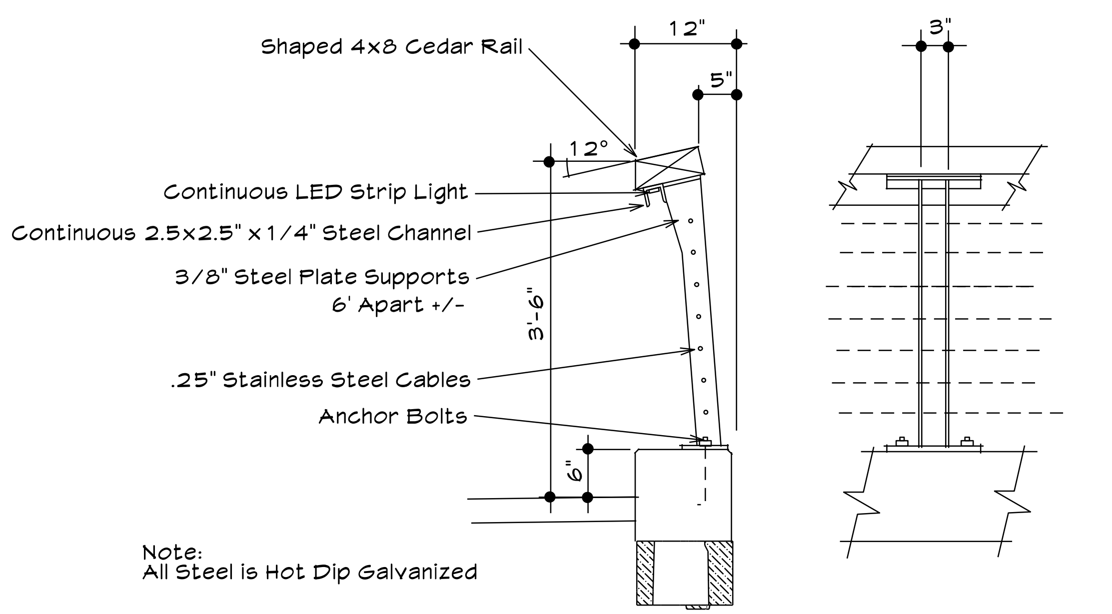
Bay Overlook Section - Steel Framed Option

Scale: 3/8" = 1'-0"



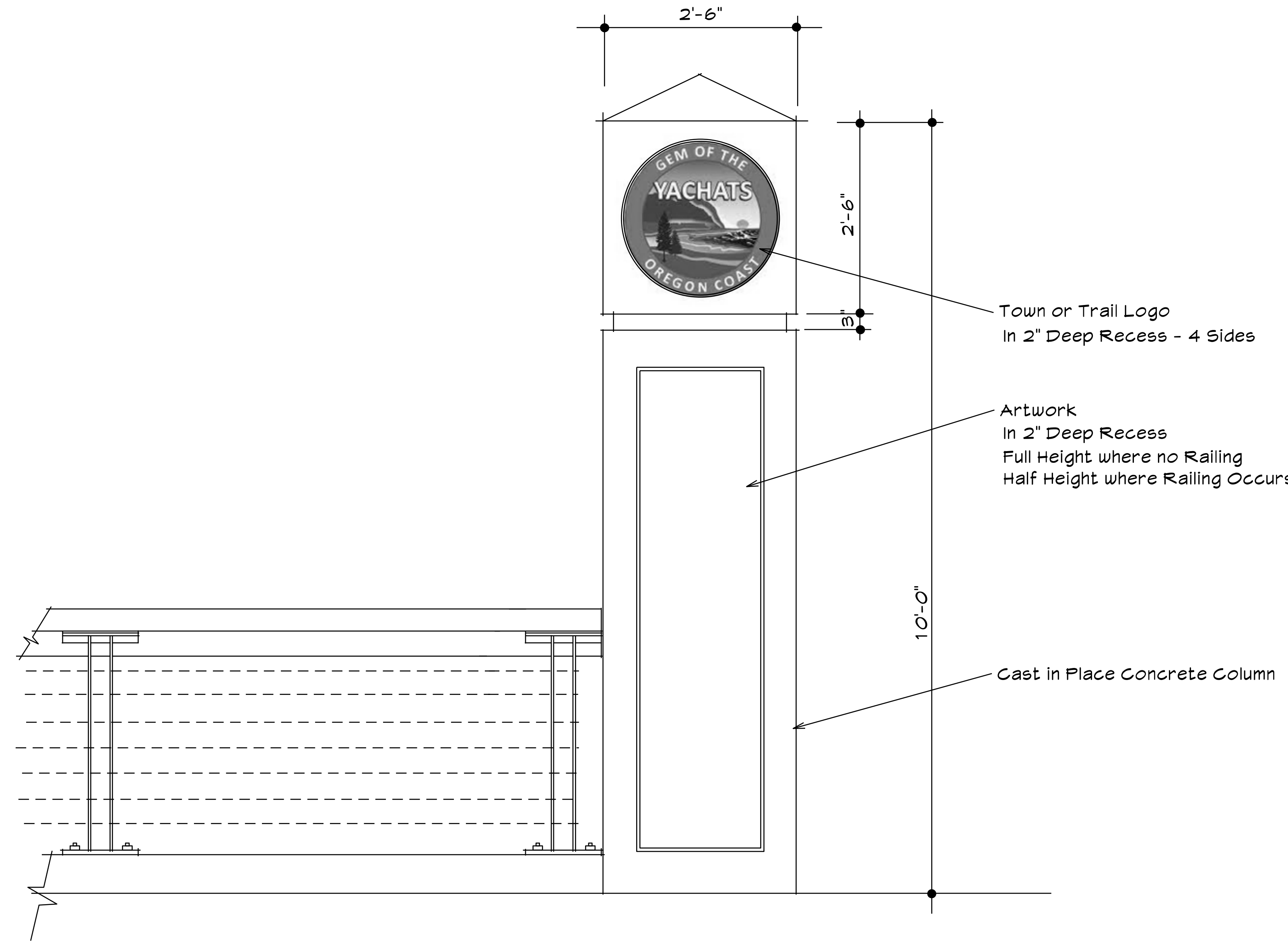
Bay Overlook Steel Framing Option Diagram

Scale: 3/16'=1'-0"



Handrail Section & Elevation

Scale: 1/2" = 1'-0"



Terminal Column Elevation

Scale: 1/2" = 1'-0"

SUPPLEMENTARY INSTRUCTIONS
FOR ENGINEER - YACHATS WALKWAY PROJECT
October 11, 2021

With respect to Walkway Project “Phase One Conceptual Plan”, and attached related conceptual details, dated v.2021 October 04 (copies attached), the Engineer shall proceed with the following modifications and considerations:

DELETIONS:

1. Delete the 30”x30” (concrete) Terminal Post indicated at the West end of the walkway.
2. Delete the two 30”x30” (concrete) Terminal Posts, one at each north corner of the Overlook.

CONSIDERATIONS & PRODUCT GUIDELINES:

1. Handrails / Guardrails: (see detailed “Handrail Section & Elevation”). It would be desirable to have alternatives, from a cost and availability standpoint. The engineer is encouraged to pursue alternatives in “Stainless steel systems” by Stainless Cable & Railing Systems, Inc., Vancouver, WA, “Wood Cable Rail System” by Stainless Cable & Railing Systems, Inc., or shop / site fabricated system using 3.5” square Red Cedar posts, with Red Cedar handrail. Provide estimate of construction cost for each alternative.

2. Walkway Lighting: Lighting of the walkway surface is deemed to be important for safety. Lighting should be low lumen output, 10 to 40 lumens, illuminating the walkway surface to recommended lighting levels, and conforming to Yachats Lighting Ordinance. The engineer is encouraged to consider lighting sytems such as VOLT Lighting, “Under Cover Hardscape Light”, model HS-668-BBZ in brass for under-the-handrail installations, VOLT Lighting, “Wide Modernelle Brass Path & Area Light”, model VPL-1043-BBZ as a bollard-type option, or VOLT Lighting, “Solar Integrated LED Brass Deck Lights”, model VSDL-6012-BBZ, Number of fixtures and spacing as recommended based on lumen output. Provide estimate of construction cost for each alternative.

CLARIFICATIONS:

1. Curb: A minimum 6” high concrete curb shall be utilized between the walkway and the street pavement as shown. Provide depressed curbs for two (2) future accessibility ramps near Beach Street, but without accessibility ramp construction – gravel shall be graded as needed.

2. Drainage: Indicated catch basins and drainage piping are conceptual. Engineer shall be responsible for design of drainage systems as required.

3. The shaded section at the east end of the project, labeled “Phase 1B”, and the Terminal Post shown therein, will not be included in this project. These will be designed at a later date.

ATTACHMENT C - COST ESTIMATE DETAILS

Retaining Wall and Concrete Walk with Wood Handrail with Metal posts (304 Stainless Steel)					
Item No.	Description	Unit	Estimated Quantity	Unit Price	Total Estimated Price
Site Work (Common Elements Regardless of walk or wall type)					
1	Mobilization, Bonding and Insurance	LS	1	8%	$33,423
2	Construction Facilities & Temporary Controls	LS	1	4%	$18,441
3	Demolition and Site Prep	LS	1	4%	$17,546
4	Landscape Cleanup and Restoration	LS	1	2%	$9,220
5	Handrail	LS	350	$192.64	$67,424
6	ADA Ramp, 4" Conc. Pavement w/4" Aggregate Base	SF	64	$27.00	$1,728
7	Type C Curb w/6" Aggregate Base	LF	350	$47.00	$16,450
8	4" AC Pavement w/6" Aggregate Base	SF	700	$4.45	$3,116
9	Type G2 Catch Basin	EA	1	$3,500.00	$3,500
10	8" Corrugated HDPE Drain Pipe	LF	52	$100.00	$5,200
Concrete Walk					
11	4" Concrete Pavement w/4" aggregate base	SF	2736	$9.00	$24,624
Retaining Wall					
12	Lock-n-Load Retaining Wall	SF	3027	$56.00	$169,512
13	12"x12" Concrete Wall Cap	LF	350	$75.00	$26,250
14	Earthwork	CY	448	$19.12	$8,576
Street Lights					
15	2" Schedule 40 Elec. Conduit	EA	400	$22.52	$9,010
16	Electrical Pull Box	EA	3	$991.88	$2,976
17	Light Pole Foundation	EA	3	$2,028.16	$6,084
Overlook					
18	Overlook	LS	1	$90,386.23	$90,386
				Total:	$513,465
				Engineering Design, Bidding & Construction Mgnt (15%):	$77,020
				Total with 30% Contingency:	***$767,630***

Retaining Wall and Boardwalk with Wood Handrail with Metal posts (304 Stainless Steel)					
Item No.	Description	Unit	Estimated Quantity	Unit Price	Total Estimated Price
Site Work (Common Elements Regardless of walk or wall type)					
1	Mobilization, Bonding and Insurance	LS	1	8%	$33,423
2	Construction Facilities & Temporary Controls	LS	1	4%	$18,441
3	Demolition and Site Prep	LS	1	4%	$17,546
4	Landscape Cleanup and Restoration	LS	1	2%	$9,220
5	Handrail	LS	350	$192.64	$67,424
6	ADA Ramp, 4" Conc. Pavement w/4" Aggregate Base	SF	64	$27.00	$1,728
7	Type C Curb w/6" Aggregate Base	LF	350	$47.00	$16,450
8	4" AC Pavement w/6" Aggregate Base	SF	700	$4.45	$3,116
9	Type G2 Catch Basin	EA	1	$3,500.00	$3,500
10	8" Corrugated HDPE Drain Pipe	LF	52	$100.00	$5,200
Boardwalk (Posts spaced every 8')					
11	Boardwalk	SF	2736	$61.97	$169,559
Retaining Wall					
12	Lock-n-Load Retaining Wall	SF	3027	$56.00	$169,512
13	12"x12" Concrete Wall Cap	LF	350	$75.00	$26,250
14	Earthwork	CY	448	$19.12	$8,576
Street Lights					
15	2" Schedule 40 Elec. Conduit	EA	400	$22.52	$9,010
16	Electrical Pull Box	EA	3	$991.88	$2,976
17	Light Pole Foundation	EA	3	$2,028.16	$6,084
Overlook					
18	Overlook	LS	1	$90,386.23	$90,386
				Total:	$658,399
				Engineering Design, Bidding & Construction Mgnt (15%):	$98,760
				Total with 30% Contingency:	***$984,307***

ATTACHMENT C - COST ESTIMATE DETAILS

Boardwalk with no Retaining Wall with Wood Handrail with Metal posts (304 Stainless Steel)					
Item No.	Description	Unit	Estimated Quantity	Unit Price	Total Estimated Price
Site Work (Common Elements Regardless of walk or wall type)					
1	Mobilization, Bonding and Insurance	LS	1	8%	$31,902
2	Construction Facilities & Temporary Controls	LS	1	4%	$17,602
3	Demolition and Site Prep	LS	1	4%	$16,747
4	Landscape Cleanup and Restoration	LS	1	2%	$8,800
5	Handrail	LS	350	$192.64	$67,424
6	ADA Ramp, 4" Conc. Pavement w/4" Aggregate Base	SF	64	$27.00	$1,728
7	Type C Curb w/6" Aggregate Base	LF	350	$47.00	$16,450
8	4" AC Pavement w/6" Aggregate Base	SF	700	$4.45	$3,116
9	Type G2 Catch Basin	EA	1	$3,500.00	$3,500
10	8" Corrugated HDPE Drain Pipe	LF	52	$100.00	$5,200
Boardwalk (Posts spaced every 8')					
11	Boardwalk	SF	2736	$67.86	$185,672
Street Lights					
15	2" Schedule 40 Elec. Conduit	EA	400	$22.52	$9,010
16	Electrical Pull Box	EA	3	$991.88	$2,976
17	Light Pole Foundation	EA	3	$2,028.16	$6,084
Overlook					
18	Overlook	LS	1	$90,386.23	$90,386
				Total:	$466,598
				Engineering Design, Bidding & Construction Mgnt (15%):	$69,990
				Total with 30% Contingency:	***$697,564***

Boardwalk with no Retaining Wall and Cedar Wood Handrail					
Item No.	Description	Unit	Estimated Quantity	Unit Price	Total Estimated Price
Site Work (Common Elements Regardless of walk or wall type)					
1	Mobilization, Bonding and Insurance	LS	1	8%	$26,551
2	Construction Facilities & Temporary Controls	LS	1	4%	$14,649
3	Demolition and Site Prep	LS	1	4%	$13,938
4	Landscape Cleanup and Restoration	LS	1	2%	$7,324
5	Handrail	LS	350	$36.27	$12,693
6	ADA Ramp, 4" Conc. Pavement w/4" Aggregate Base	SF	64	$27.00	$1,728
7	Type C Curb w/6" Aggregate Base	LF	350	$47.00	$16,450
8	4" AC Pavement w/6" Aggregate Base	SF	700	$4.45	$3,116
9	Type G2 Catch Basin	EA	1	$3,500.00	$3,500
10	8" Corrugated HDPE Drain Pipe	LF	52	$100.00	$5,200
Boardwalk (Posts spaced every 8')					
11	Boardwalk	SF	2736	$67.86	$185,672
Street Lights					
15	2" Schedule 40 Elec. Conduit	EA	400	$22.52	$9,010
16	Electrical Pull Box	EA	3	$991.88	$2,976
17	Light Pole Foundation	EA	3	$2,028.16	$6,084
Overlook					
18	Overlook	LS	1	$79,440.03	$79,440
				Total:	$388,332
				Engineering Design, Bidding & Construction Mgnt (15%):	$58,250
				Total with 30% Contingency:	***$580,556***

ATTACHMENT C - COST ESTIMATE DETAILS

Wood Handrail with Metal posts (304 Stainless Steel)							
Item No.	Description	Unit	Estimated Quantity	Unit Price	Overhead (10%)	Profit (5%)	Total Estimated Price
1	4x8 cedar rail	LF	350	$14.00	$1.40	$0.70	$5,635
2	2"x1"x3/16 304 SS Steel U-channel	LF	350	$40.00	$4.00	$2.00	$16,100
3	36"x4"x3/8" 316 SS plate support	EA	116	$72.00	$7.20	$3.60	$9,605
4	6"x9"x3/8" base plate (bottom)	EA	58	$27.00	$2.70	$1.35	$1,801
5	4"x9"x3/8" base plate (top)	EA	58	$18.00	$1.80	$0.90	$1,201
6	6"x1/2" SS anchor bolts	EA	464	$10.00	$1.00	$0.50	$5,336
7	.25" SS cable	LF	2450	$0.55	$0.06	$0.03	$1,550
8	LED light strip	LF	350	$7.00	$0.70	$0.35	$2,818
9	Electrical Work (outlet, breaker, and transformer for LED lights)	LS	1	$2,500.00			$2,500
10	Labor (Fabrication & Installation)	HR	174	$120.00			$20,880
						Total:	$67,424
						Cost /FT:	$193

304 Stainless Handrail							
Item No.	Description	Unit	Estimated Quantity	Unit Price	Overhead (10%)	Profit (5%)	Total Estimated Price
1	Stainless Steel Handrail	LF	350	$76.44	$7.64	$3.82	$30,765
2	6"x1/2" SS anchor bolts	EA	176	$10.00	$1.00	$0.50	$2,024
3	Installation	LS	1	$6,178.93			$6,179
						Total:	$38,968
						Cost /FT:	$111

Galvanized Handrail							
Item No.	Description	Unit	Estimated Quantity	Unit Price	Overhead (10$%)	Profit (5%)	Total Estimated Price
1	Galvanized Handrail	LF	350	$35.52	$3.55	$1.78	$14,296
2	6"x1/2" SS anchor bolts	EA	176	$10.00	$1.00	$0.50	$2,024
3	Installation	LS	1	$6,178.93			$6,179
						Total:	$22,499
						Cost /FT:	$64

Treated Wood Handrail with Wood Posts (Every 4')							
Item No.	Description	Unit	Estimated Quantity	Unit Price	Overhead (10%)	Profit (5%)	Total Estimated Price
1	4"x4"x10' treated posts	EA	44	$24.00	$2.40	$1.20	$1,214
2	2"x4" treated boards	LF	700	$1.10	$0.11	$0.06	$886
3	2"x6" treated boards	LF	350	$1.55	$0.16	$0.08	$624
4	6"x1/2" SS anchor bolts	EA	176	$10.00	$1.00	$0.50	$2,024
5	4" Stainless Screws	LB	5	$23.00	$2.30	$1.15	$132
6	Installation	LS	1	$5,102.88			$5,103
						Total:	$9,983
						Cost /FT:	$29

Cedar Wood Handrail with Wood Posts (Every 4')							
Item No.	Description	Unit	Estimated Quantity	Unit Price	Overhead (10%)	Profit (5%)	Total Estimated Price
1	4"x4"x10' cedar posts	EA	44	$51.00	$5.10	$2.55	$2,581
2	2"x4" cedar boards	LF	700	$1.88	$0.19	$0.09	$1,513
3	2"x6" cedar boards	LF	350	$3.33	$0.33	$0.17	$1,340
4	6"x1/2" SS anchor bolts	EA	176	$10.00	$1.00	$0.50	$2,024
5	4" Stainless Screws	LB	5	$23.00	$2.30	$1.15	$132
6	Installation	LS	1	$5,102.88			$5,103
						Total:	$12,693
						Cost /FT:	$36

Overlook Quantity (Steel & Timber Framing) Area: 610 SF							
Item No.	Description	Unit	Estimated Quantity	Unit Price	Overhead (10%)	Profit (5%)	Total Estimated Price
1	Handrail	LF	70	$192.64			$13,485
2	Furnish 8" Steel Pile	LF	160	$60.00			$9,600
3	Drive Steel Piles	EA	10	$1,000.00			$10,000
4	Pile Splices	EA	10	$250.00			$2,500
5	4"x12" Treated Timbers	LF	197	$8.00	$0.80	$0.40	$1,812
6	4"x8" Treated Timber	LF	306	$6.00	$0.60	$0.30	$2,111
7	2"x6" Roughsaw Cedar Decking	SF	610	$8.00	$0.80	$0.40	$5,612
8	15" Steel Channel Beams	LF	146	$65.00	$6.50	$3.25	$10,914
9	Misc. Hardware and Fasteners	LS	1	$2,000.00	$200.00	$100.00	$2,300
10	Equipment & Labor (Piles and driving labor is built	LS	1	$32,052.04			$32,052
						Total:	$90,386
						$/SF:	$148

ATTACHMENT C - COST ESTIMATE DETAILS

Overlook Quantity (Steel Framing) Area: 610 SF							
Item No.	Description	Unit	Estimated Quantity	Unit Price	Overhead (10%)	Profit (5%)	Total Estimated Price
1	Handrail	LF	70	$192.64			$13,485
2	Furnish 12" Steel Pile	LF	48	$75.00	$7.50	$3.75	$4,140
3	Drive Steel Piles	EA	3	$1,500.00	$150.00	$75.00	$5,175
4	Pile Splices	EA	3	$250.00	$25.00	$12.50	$863
5	W16x36 Wide Flange Transverse Beam	LF	54	$53.00	$5.30	$2.65	$3,291
6	S12x35 Steel Beam	LF	27	$38.00	$3.80	$1.90	$1,180
7	16"x8" Steel Tube	LF	116	$165.00	$16.50	$8.25	$22,011
8	4"x8" Treated Timber	LF	306	$6.00	$0.60	$0.30	$2,111
9	2"x6" Roughsaw Cedar Decking	SF	610	$8.00	$0.80	$0.40	$5,612
10	Misc. Hardware and Fasteners	LS	1	$2,000.00	$200.00	$100.00	$2,300
11	Equipment & Labor (Piles and driving labor is built	LS	1	$58,468.82			$58,469
						Total:	$118,637
						$/SF:	$194

Cedar Boardwalk with Treated Timber Framing							
Item No.	Description	Unit	Estimated Quantity	Unit Price	Overhead (10%)	Profit (5%)	Total Estimated Price
1	8"x8" Treated Post	LF	352	$15.00	$1.50	$0.75	$6,072
2	4"x12" Treated Beam	LF	6332	$7.80	$0.78	$0.39	$56,798
3	4"x8" Treated Beam	LF	2100	$5.10	$0.51	$0.26	$12,317
4	2"x12" Treated Boards	LF	350	$3.20	$0.32	$0.16	$1,288
5	4"x12" concrete Sleeper	LF	350	$47.00	$4.70	$2.35	$18,918
6	2"x6" Roughsaw Cedar Decking	SF	2736	$8.00	$0.80	$0.40	$25,171
7	Concrete for posts	CY	22	$150.00	$15.00	$7.50	$3,795
8	1/2" X 16" SS Carriage Bolts with nuts and washers	EA	308	$14.00	$1.40	$0.70	$4,959
9	4" Stainless Screws	LB	387	$23.00	$2.30	$1.15	$10,236
10	Equipment & Labor	LS	1	$46,119.27			$46,119
						Total:	$185,672
						$/SF:	$68

Street Lights							
Item No.	Description	Unit	Estimated Quantity	Unit Price	Overhead (10%)	Profit (5%)	Total Estimated Price
1	2" Schedule 40 Elec. Conduit	EA	400	$22.52			$9,010
2	Electrical Pull Box	EA	6	$991.88			$5,951
3	Light Pole Foundation	EA	6	$1,500.00			$9,000
4	Bollards	EA	6	$1,000.00			$6,000
						Total:	$29,961

ATTACHMENT C - COST ESTIMATE DETAILS

LETTING DATE	12/13/21	CONTRACT NUMBER	
ITEM NUMBER		PAY ITEM NUMBER	
COUNTY	Lincoln	PAY ITEM NAME	Steel and Wood Fabrication
JOB ID/FILE NAME		QUANTITY	1.00
		UNITS	LS

8 HRS IN WORKDAY (NOTE: ASSUMES OVERTIME > 8HRS)

MATERIAL	UNIT	QUANTITY	UNIT COST	COSTS
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
			MATERIAL COSTS	$0.00

MANPOWER CLASS	NUMBER	NO. OF DAYS NEEDED	LOADED LABOR CHARGES PER HOUR	TOTAL LABOR
LABORER	2	2.00	$60.70	$1,942.37
IRONWORKER	2	2.00	$72.66	$2,325.12
OPERATOR	1	2.00	$79.35	$1,269.62
CARPENTER	2	10.00	$73.59	$11,774.60
PAINTER	2	5.00	$40.25	$3,219.63
			$0.00	$0.00
			LOADED LABOR COSTS	$20,531.34

EQUIPMENT NEEDED	NUMBER NEEDED	NO. OF DAYS NEEDED	RATE PER DAY	EQUIPMENT COSTS
CREW TRUCK	2.00	12.00	$35.00	$840.00
LOADER	1.00	2.00	$250.00	$500.00
EXCAVATOR	1.00	2.00	$500.00	$1,000.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
			EQUIPMENT COSTS	$2,340.00

OTHER MISC ITEMS	MISC COSTS
PAINT	$5,000.00
OTHER MISC COSTS	$5,000.00

OVERHEAD %	10.00
PROFIT %	5.00

TOTAL: ALL BASE COSTS	$27,871.34
TOTAL: OVERHEAD COSTS	$2,787.13
TOTAL: BASE + OVERHEAD COSTS	$30,658.47
TOTAL: PROFIT	$1,393.57
TOTAL: BASE + OVERHEAD COSTS + PROFIT	$32,052.04

UNIT PRICE: TOTAL BASE COSTS	$27,871.34	PER LS
UNIT PRICE: TOTAL BASE + OVERHEAD COSTS	$30,658.47	PER LS
UNIT PRICE: TOTAL ALL COSTS (BASE + OVERHEAD + PROFIT):	$32,052.04	PER LS

ATTACHMENT C - COST ESTIMATE DETAILS

LETTING DATE	12/13/21	CONTRACT NUMBER	
ITEM NUMBER		PAY ITEM NUMBER	
COUNTY	Lincoln	PAY ITEM NAME	Steel Fabrication
JOB ID/FILE NAME		QUANTITY	1.00
		UNITS	LS

8 HRS IN WORKDAY (NOTE: ASSUMES OVERTIME > 8HRS)

MATERIAL	UNIT	QUANTITY	UNIT COST	COSTS
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
			MATERIAL COSTS	$0.00

MANPOWER CLASS	NUMBER	NO. OF DAYS NEEDED	LOADED LABOR CHARGES PER HOUR	TOTAL LABOR
LABORER	2	10.00	$60.70	$9,711.84
IRONWORKER	2	10.00	$72.66	$11,625.58
OPERATOR	1	10.00	$79.35	$6,348.09
CARPENTER	2	5.00	$73.59	$5,887.30
PAINTER	2	5.00	$40.25	$3,219.63
			$0.00	$0.00
			LOADED LABOR COSTS	$36,792.45

EQUIPMENT NEEDED	NUMBER NEEDED	NO. OF DAYS NEEDED	RATE PER DAY	EQUIPMENT COSTS
CREW TRUCK	2.00	15.00	$35.00	$1,050.00
LOADER	1.00	10.00	$250.00	$2,500.00
EXCAVATOR	1.00	11.00	$500.00	$5,500.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
			EQUIPMENT COSTS	$9,050.00

OTHER MISC ITEMS	MISC COSTS
PAINT	$5,000.00
OTHER MISC COSTS	$5,000.00

OVERHEAD %	10.00
PROFIT %	5.00

TOTAL: ALL BASE COSTS	$50,842.45
TOTAL: OVERHEAD COSTS	$5,084.25
TOTAL: BASE + OVERHEAD COSTS	$55,926.70
TOTAL: PROFIT	$2,542.12
TOTAL: BASE + OVERHEAD COSTS + PROFIT	$58,468.82

UNIT PRICE: TOTAL BASE COSTS	$50,842.45	PER LS
UNIT PRICE: TOTAL BASE + OVERHEAD COSTS	$55,926.70	PER LS
UNIT PRICE: TOTAL ALL COSTS (BASE + OVERHEAD + PROFIT):	$58,468.82	PER LS

ATTACHMENT C - COST ESTIMATE DETAILS

LETTING DATE	12/13/21	CONTRACT NUMBER	
ITEM NUMBER		PAY ITEM NUMBER	
COUNTY	Lincoln	PAY ITEM NAME	BOARDWALK
JOB ID/FILE NAME		QUANTITY	1.00
		UNITS	LS

8 HRS IN WORKDAY (NOTE: ASSUMES OVERTIME > 8HRS)

MATERIAL	UNIT	QUANTITY	UNIT COST	COSTS
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
			MATERIAL COSTS	$0.00

MANPOWER CLASS	NUMBER	NO. OF DAYS NEEDED	LOADED LABOR CHARGES PER HOUR	TOTAL LABOR
LABORER	2	15.00	$60.70	$14,567.76
CARPENTER	2	15.00	$73.59	$17,661.91
OPERATOR	1	5.00	$79.35	$3,174.05
			$0.00	$0.00
			$0.00	$0.00
			$0.00	$0.00
			LOADED LABOR COSTS	$35,403.71

EQUIPMENT NEEDED	NUMBER NEEDED	NO. OF DAYS NEEDED	RATE PER DAY	EQUIPMENT COSTS
CREW TRUCK	2.00	10.00	$35.00	$700.00
SKIDLOADER	1.00	10.00	$150.00	$1,500.00
EXCAVATOR	1.00	5.00	$500.00	$2,500.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
			EQUIPMENT COSTS	$4,700.00

OTHER MISC ITEMS	MISC COSTS
OTHER MISC COSTS	$0.00

OVERHEAD %	10.00
PROFIT %	5.00

TOTAL: ALL BASE COSTS	$40,103.71
TOTAL: OVERHEAD COSTS	$4,010.37
TOTAL: BASE + OVERHEAD COSTS	$44,114.09
TOTAL: PROFIT	$2,005.19
TOTAL: BASE + OVERHEAD COSTS + PROFIT	$46,119.27

UNIT PRICE: TOTAL BASE COSTS	$40,103.71	PER LS
UNIT PRICE: TOTAL BASE + OVERHEAD COSTS	$44,114.09	PER LS
UNIT PRICE: TOTAL ALL COSTS (BASE + OVERHEAD + PROFIT):	$46,119.27	PER LS

ATTACHMENT C - COST ESTIMATE DETAILS

LETTING DATE	12/13/21
ITEM NUMBER	
COUNTY	Lincoln
JOB ID/FILE NAME	

CONTRACT NUMBER	
PAY ITEM NUMBER	
PAY ITEM NAME	METAL HANDRAIL
QUANTITY	1.00
UNITS	LS

8 HRS IN WORKDAY (NOTE: ASSUMES OVERTIME > 8HRS)

MATERIAL	UNIT	QUANTITY	UNIT COST	COSTS
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
			MATERIAL COSTS	$0.00

MANPOWER CLASS	NUMBER	NO. OF DAYS NEEDED	LOADED LABOR CHARGES PER HOUR	TOTAL LABOR
LABORER	2	3.00	$60.70	$2,913.55
			$0.00	$0.00
OPERATOR	1	3.00	$79.35	$1,904.43
			$0.00	$0.00
			$0.00	$0.00
			$0.00	$0.00
			LOADED LABOR COSTS	$4,817.98

EQUIPMENT NEEDED	NUMBER NEEDED	NO. OF DAYS NEEDED	RATE PER DAY	EQUIPMENT COSTS
CREW TRUCK	1.00	3.00	$35.00	$105.00
SKIDLOADER	1.00	3.00	$150.00	$450.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
			EQUIPMENT COSTS	$555.00

OTHER MISC ITEMS	MISC COSTS
OTHER MISC COSTS	$0.00

OVERHEAD %	10.00
PROFIT %	5.00

TOTAL: ALL BASE COSTS	$5,372.98
TOTAL: OVERHEAD COSTS	$537.30
TOTAL: BASE + OVERHEAD COSTS	$5,910.28
TOTAL: PROFIT	$268.65
TOTAL: BASE + OVERHEAD COSTS + PROFIT	$6,178.93

UNIT PRICE: TOTAL BASE COSTS	$5,372.98	PER LS
UNIT PRICE: TOTAL BASE + OVERHEAD COSTS	$5,910.28	PER LS
UNIT PRICE: TOTAL ALL COSTS (BASE + OVERHEAD + PROFIT):	$6,178.93	PER LS

PAY ITEM 1

ATTACHMENT C - COST ESTIMATE DETAILS 15-Dec-21 12:44 PM

LETTING DATE	12/13/21
ITEM NUMBER	
COUNTY	Lincoln
JOB ID/FILE NAME	

CONTRACT NUMBER	
PAY ITEM NUMBER	
PAY ITEM NAME	WOOD HANDRAIL
QUANTITY	1.00
UNITS	LS

8 HRS IN WORKDAY (NOTE: ASSUMES OVERTIME > 8HRS)

MATERIAL	UNIT	QUANTITY	UNIT COST	COSTS
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
			MATERIAL COSTS	$0.00

MANPOWER CLASS	NUMBER	NO. OF DAYS NEEDED	LOADED LABOR CHARGES PER HOUR	TOTAL LABOR
LABORER	2	2.00	$60.70	$1,942.37
CARPENTER	2	2.00	$73.59	$2,354.92
			$0.00	$0.00
			$0.00	$0.00
			$0.00	$0.00
			$0.00	$0.00
			LOADED LABOR COSTS	$4,297.29

EQUIPMENT NEEDED	NUMBER NEEDED	NO. OF DAYS NEEDED	RATE PER DAY	EQUIPMENT COSTS
CREW TRUCK	2.00	2.00	$35.00	$140.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
				$0.00
			EQUIPMENT COSTS	$140.00

OTHER MISC ITEMS	MISC COSTS
OTHER MISC COSTS	$0.00

OVERHEAD %	10.00
PROFIT %	5.00

TOTAL: ALL BASE COSTS	$4,437.29
TOTAL: OVERHEAD COSTS	$443.73
TOTAL: BASE + OVERHEAD COSTS	$4,881.02
TOTAL: PROFIT	$221.86
TOTAL: BASE + OVERHEAD COSTS + PROFIT	$5,102.88

UNIT PRICE: TOTAL BASE COSTS	$4,437.29	PER LS
UNIT PRICE: TOTAL BASE + OVERHEAD COSTS	$4,881.02	PER LS
UNIT PRICE: TOTAL ALL COSTS (BASE + OVERHEAD + PROFIT):	$5,102.88	PER LS

Civil West Engineering Services, Inc.

Rogue Valley Office
830 O'Hare Parkway, Ste. 102
Medford, OR 97504
541-326-4828

South Coast Office
486 'E' Street
Coos Bay, OR 97420
541-266-8601

Willamette Valley Office
200 Ferry Street SW
Albany, OR 97321
541-223-5130

North Coast Office
609 SW Hurbert Street
Newport, OR 97365
541-264-7040

Date: March 22, 2022

To: Rick McClung, Utility Superintendent, Oceanview Boardwalk Citizens Advisory Committee

From: Timothy Gross, Senior Project Manager, Civil West Engineering Services, Inc.

RE: **City of Yachats Oceanview Drive Boardwalk Opinion of Cost – Preferred Alternate**
Civil West Project Number: 3401-004

This memo is to provide background information on the attached opinion of cost for the construction of a boardwalk on the south side of Ocean View Drive beginning at the intersection on Highway 101 and heading west to Beach Street. This memo is a supplement to the Preliminary Engineering Report (PER) submitted to the City on December 17, 2021.

Several boardwalk options and costs were presented to the City and Citizens Advisory Committee (CAC) in the PER and were discussed at an onsite meeting on February 7th, 2022. Subsequent to that meeting, the CAC provided a "*Walkway Basic Criteria Summary*" dated February 12, 2022 that described the preferred alternative for the boardwalk. This summary is attached as Exhibit B. The City has requested that a summary of the costs for this preferred alternative be prepared for the City budgeting process. An opinion of cost for the preferred alternative is attached as Exhibit A.

The preferred alternative includes a boardwalk constructed of composite materials with a composite handrail employing stainless steel cables and under-rail lighting. Costs for composite materials was determined from a quote solicited from Tangent, a manufacturer of composite structural lumber located in Minnesota. Using this information, the cost per cubic foot of composite material was calculated, which was then used to determine the cost for various dimensional lumber used in the boardwalk, handrail, overlook, and structural framing.

The Summary from the CAC discusses concerns with street width and the potential impact on the boardwalk. Since adjustments to street width will not influence boardwalk costs, that issue is not addressed in this memo and will be addressed in the design process. The Summary also discusses benches, but this seems an item that will be added after the boardwalk is complete and not necessarily integral to the boardwalk itself. A variety of premanufactured composite benches are available on the market for approximately $1,000 for the bench and shipping. Shipping costs may be less per unit if multiple benches are bought at the same time. The attached link provides information on various bench styles including cost and shipping information.
https://www.theparkcatalog.com/recycled-plastic-benches

Opinion of Cost -Preferred Alternate

The opinion of cost includes materials, labor, and professional services needed to construct the improvement. This includes costs for the boardwalk, railings and overlook, but also site work such as drainage improvements including curbs, catch basins, and pipe; typical overhead construction costs such as mobilization, demolition, and restoration; and engineering design, bidding and construction management costs which include any geotechnical, surveying, or permitting tasks that may be needed. The total estimated project cost, including a 30% contingency, is **$923, 095**. Details and cost breakdowns are included in Exhibit A.

Boardwalk with no Retaining Wall with Composite Decking and Handrail with SS Cabling and Underrail Lights					
Item No.	Description	Unit	Estimated Quantity	Unit Price	Total Estimated Price
Site Work (Common Elements Regardless of walk or wall type)					
1	Mobilization, Bonding and Insurance	LS	1	8%	$42,217
2	Construction Facilities & Temporary Controls	LS	1	4%	$23,292
3	Demolition and Site Prep	LS	1	4%	$22,162
4	Landscape Cleanup and Restoration	LS	1	2%	$11,645
5	ADA Ramp, 4" Conc. Pavement w/4" Aggregate Base	SF	64	$27.00	$1,728
6	Type C Curb w/6" Aggregate Base	LF	350	$47.00	$16,450
7	4" AC Pavement w/6" Aggregate Base	SF	700	$4.45	$3,116
8	Type G2 Catch Basin	EA	1	$3,500.00	$3,500
9	8" Corrugated HDPE Drain Pipe	LF	52	$100.00	$5,200
Handrail					
10	Handrail	LF	350	$69.78	$24,423
Boardwalk (Posts spaced every 8')					
11	Boardwalk	SF	2736	$142.07	$388,703
Overlook					
12	Overlook	LS	1	$99,441.40	$99,441
				Total:	$617,455
				Engineering Design, Bidding & Construction Mgnt (15%):	$92,618
				Total with 30% Contingency:	***$923,095***

Sincerely,

Civil West Engineering Services, Inc.

Timothy Gross, PE
Senior Project Manager
North Coast Region - Newport

REGISTERED PROFESSIONAL ENGINEER
85373PE
OREGON
MAY 10, 2011
TIMOTHY EDWARD GROSS
RENEWS: 06/30/2023

Boardwalk with no Retaining Wall with Composite Decking and Handrail with SS Cabling and Underrail Lights					
Item No.	Description	Unit	Estimated Quantity	Unit Price	Total Estimated Price
Site Work (Common Elements Regardless of walk or wall type)					
1	Mobilization, Bonding and Insurance	LS	1	8%	$42,217
2	Construction Facilities & Temporary Controls	LS	1	4%	$23,292
3	Demolition and Site Prep	LS	1	4%	$22,162
4	Landscape Cleanup and Restoration	LS	1	2%	$11,645
5	ADA Ramp, 4" Conc. Pavement w/4" Aggregate Base	SF	64	$27.00	$1,728
6	Type C Curb w/6" Aggregate Base	LF	350	$47.00	$16,450
7	4" AC Pavement w/6" Aggregate Base	SF	700	$4.45	$3,116
8	Type G2 Catch Basin	EA	1	$3,500.00	$3,500
9	8" Corrugated HDPE Drain Pipe	LF	52	$100.00	$5,200
Handrail					
10	Handrail	LF	350	$69.78	$24,423
Boardwalk (Posts spaced every 8')					
11	Boardwalk	SF	2736	$142.07	$388,703
Overlook					
12	Overlook	LS	1	$99,441.40	$99,441
				Total:	$617,455
				Engineering Design, Bidding & Construction Mgnt (15%):	$92,618
				Total with 30% Contingency:	***$923,095***

Composite Wood Handrail with Composite Posts (Every 4')					
Item No.	Description	Unit	Estimated Quantity	Unit Price	Total Estimated Price
1	4"x4"x10' composite posts	EA	44	$105.91	$4,660
2	2"x4" composite boards	LF	700	$5.30	$3,707
3	2"x6" compositeboards	LF	350	$7.94	$2,780
4	6"x1/2" SS anchor bolts	EA	176	$10.00	$1,760
5	4" Stainless Screws	LB	5	$23.00	$115
6	.25" SS cable	LF	2450	$0.55	$1,348
7	LED light strip	LF	350	$7.00	$2,450
8	Electrical Work (outlet, breaker, and transformer for LED lights)	LS	1	$2,500.00	$2,500
9	Installation	LS	1	$5,102.88	$5,103
				Total:	$24,423
				Cost/LF:	$70

Composite lumber - Tangent Quote 2/4/22

qty	descr	length (ft)	CF/LF	lbs	unit price	Cost/FT	subtotal	Freight	surcharge	Actual Unit Price	Cost/CF	Cost/SF
440	MF 2" x 10"	10	0.14	24200	$89.68	$8.97	$39,459.20	$4,984.00	$13,810.00	$132.39	$95.32	15.887236
	4"x4"		0.11			$10.59						
	2"x4"		0.06			$5.30						
	2"x6"		0.08			$7.94						
	8"x8"		0.44			$42.37						
	4"x12"		0.33			$31.77						
	4"x8"		0.22			$21.18						
	2"x12"		0.17			$15.89						

Composite Boardwalk with Composite Timber Framing					
Item No.	Description	Unit	Estimated Quantity	Unit Price	Total Estimated Price
1	8"x8" composite Post	LF	352	$42.37	$14,913
2	4"x12" composite Beam	LF	6332	$31.77	$201,196
3	4"x8" composite Beam	LF	2100	$21.18	$44,484
4	2"x12" composite Boards	LF	350	$15.89	$5,561
5	4"x12" concrete Sleeper	LF	350	$47.00	$16,450
6	2"x10" composite Decking	SF	2736	$15.89	$43,467
7	Concrete for posts	CY	22	$150.00	$3,300
8	1/2" X 16" SS Carriage Bolts with nuts and washers	EA	308	$14.00	$4,312
9	4" Stainless Screws	LB	387	$23.00	$8,901
10	Equipment & Labor	LS	1	$46,119.27	$46,119
				Total:	$388,703
				Cost/SF:	$142

Overlook Quantity (Steel & Composite Timber Framing) Area: 610 SF					
Item No.	Description	Unit	Estimated Quantity	Unit Price	Total Estimated Price
1	Handrail	LF	70	$69.78	$4,885
2	Furnish 8" Steel Pile	LF	160	$60.00	$9,600
3	Drive Steel Piles	EA	10	$1,000.00	$10,000
4	Pile Splices	EA	10	$250.00	$2,500
5	4"x12" Composite Timbers	LF	197	$31.77	$6,260
6	4"x8" Composite Timber	LF	306	$42.37	$12,964
7	2"x10" Composite Decking	SF	610	$15.89	$9,691
8	15" Steel Channel Beams	LF	146	$65.00	$9,490
9	Misc. Hardware and Fasteners	LS	1	$2,000.00	$2,000
10	Equipment & Labor	LS	1	$32,052.04	$32,052
				Total:	$99,441
				Cost/SF:	$163

Top grant applications to consider for the Boardwalk Project

FUNDING AND GRANT POSSIBILITIES FOR THE WALKWAY PROJECT

(RECOMMENDATIONS TO WHOEVER WRITES THE GRANT APPLICATIONS)

Below are the grant possibilities for the walkway project. There may be more but those sponsored by the State of Oregon have a much higher stake in completing the OCT which makes our project a priority as opposed to nationally competitive grants.

The City has VAF and perhaps part or all of the County's Mitigation Funds to apply to this project.

Grants like the ones below often are reimbursement grants. The City will need to be prepared to pay for the construction up front. And of course, there is a possibility that any grants being sought would be funded only partially or not at all.

Oregon Parks & Recreation Department (OPRD) - Recreational Trails Program

- Who can apply: City of Yachats or non-profits (registered for at least 3 years in Oregon)
- Eligible projects include:
  - Construction of new trails
  - Major rehabilitation of existing trails
  - Development or improvement of trailhead or other support facilities
  - Acquisition of land or easements for the purpose of trail development
  - Safety and education projects
- $150,000 maximum for non-motorized projects (20% match required)
- 25% of grant funds are held until project completion is verified and all required documentation is approved.
- Can take up to approximately two years, as specified in a grant agreement, to complete
- Applications open fall and are due two months later.

Oregon Parks & Recreation Department (OPRD) - Local Government Grant Program

- Who can apply: Cities and districts to include under 5,000 population
- Eligible projects include land acquisition, development, and major rehabilitation projects that are consistent with the outdoor recreation goals and objectives contained in the Statewide Comprehensive Outdoor Recreation Plan (SCORP).
  - Acquisition – Acquiring land for public outdoor recreation areas, including new park land or additions to existing parks, wildlife areas, and open spaces.
  - Development – Developing basic outdoor recreation facilities including sports and playfields, picnic facilities, camping facilities or interpretive facilities. Other potential projects include roads, parking areas and restroom buildings.
  - Rehabilitation – Repairing, restoring or reconstruction of normal wear and tear of facilities. Rehabilitation projects are also those that help meet the access requirements of the Americans with Disabilities Act.
- Large Grant Requests - Other than for land acquisitions, projects with a maximum $750,000 grant request. Applicants may request up to $1,000,000 for land acquisition projects.
- Funds are reimbursed at intervals and upon application request.

Top grant applications to consider for the Boardwalk Project

- At least 20 percent match required.
- Applications open February and due April 1.
    - Time requirement for completion of project unknown

Oregon Parks & Recreation Department OPRD - Land and Water Conservation Fund

- Who can apply: City of Yachats
- Eligible Projects include:
    - Acquisition – Acquiring land and water for public access, including new area or additions to existing parks, forests, wildlife areas, beaches or similar.
    - Development – Developing outdoor recreation activities and support facilities needed by the public for recreation activities, including providing basic facilities and improvement of basic facilities.
- At least 50 percent match is required.
- Minimum grant: $50,000 ($100,000 total project costs), unless otherwise authorized by Oregon Parks and Recreation Director. No maximum grant amounts.
- Grant applications open Sept. 1, 2022 and are due October 29, 2022
- Do not know how long a city has to complete the project.

Oregon Coast Visitor's Association

- Who can apply: City, nonprofit or business
- Considers any project that enhances the wellbeing of the communities and visitors
- Application can be applied for anytime
- No match required
- If applicable, must have SHPO evaluation and plan
- $50,000 max which is likely to be awarded given the SHPO report

View the Future

- Has a restricted fund for the boardwalk project
- Presently has $26,000

Travel Oregon

This grant may be a possibility. Travel Oregon discontinued their 3 grants during the last two cycles, focusing instead on supporting businesses and employees through the pandemic. They may be restarting their grant cycle again in 2023. This grant specifically requires a demonstration that it will attract visitors from over 50 miles away.

(As of the time of this documents submission, the Team had not heard back from Travel Oregon about when they will restart their grant program.)

Oregon Community Paths Program (more remote possibility)

Who is eligible: Any governmental body

OCP is a competitive statewide transportation program that supports investments in multiuse paths that are *not part of a roadway*. Examples of eligible projects may be routes or segments that pass through a

Top grant applications to consider for the Boardwalk Project

park, along a greenway, and follow abandoned rail corridors to connect community centers, services, housing, employment, schools, and recreation. Some on-road projects, such as roadway crossings for existing paths are also eligible. OCP projects must serve a transportation purpose (*not recreational*) and must be open for public use.

- Project Refinement funding is limited to $150,000 - $750,000 per project.
- Construction funding is limited to $500,000 - $6,000,000 per project

Grant applications are out in September and due from December to January.

This program will fund two types of community paths:

1. Critical Links – walking and biking connections to schools, downtowns, shopping, employment, and other essential destinations
2. Regional Paths - connecting communities no more than 15 miles apart, or traverses one community with a path 10 miles long or greater; for example, Southern Oregon's Bear Creek Greenway, or Portland's Springwater Corridor.

Possibility for additional grants through the USDA

Additional considerations:
If going for construction funds all of these grants want the following:

- Demonstration of readiness, i.e., permits secured, SHPO requirements documented, engineering plans complete. In other words, all pieces in place.
- Evidence of community support through donations, and partnerships. Example: part of LC 804 mitigation funds, VtF's donation funds, other grants like OCVA, and of course VAFs. It is called "skin in the game." They measure support by first and foremost by money coming from other sources.
- Volunteer and crew-account time
- Long-term sustainability of materials
- Made in America materials
- Accessible to the physically disabled.
- Grantors want "standout" projects.

Smaller grants of less than $10,000 available but recommended for complementary projects like interpretive signage.

Who will write the grant applications?

Team's recommendation is the primary grant writer be hired or an experienced grant writer staff member. Team can help with Letters of Support and data collection outside of the already thorough engineering report and SHPO report that will be primary in the application content.

ESTIMATED TIMELINE
YACHATS WALKWAY PROJECT
Issue Date 04-17-2022

Milestone or critical dates are in blue.
Completed items as of Issue Date are in green

03-24-2022 TO 03-31-2022
- Prepare Project Summary for P&CC – construction cost, engineering costs, etc,
- Verify and prepare for P&CC Mtg April 5th – provide documents to City by 03-25-22

04-01-2022 TO 04-15-2022 (2 weeks)
- Attend April 5th P&CC Meeting – P&CC approves and refers project to City Council
- Team Prepares for City Council Working Session May 5th if on CC Agenda

04-15-2022 TO 05-17-2022 (4+ weeks)
- City Council Working Session May 5th - reviews Civil West proposed services and fee numbers
- Walkway Team Prepares for City Council meeting May 18th, if referred by CC
- Civil West prepares and provides to City a final Contract for Walkway Project Engineering & ancillary services

05-18-2022 TO 06-30-2022 (6 weeks)
- City Council Regular Session 5-18-2022 - approves Project and authorizes City staff to enter into Engineering Design and ancillary services contract with Civil West
- Civil West commences ancillary services (survey, Geotech, etc.)
- Civil West commences *Preliminary* Engineering Design documents
- Civil West completes *Preliminary* Engineering Design documents & provides to City +-6-30-2022.

07-01-2022 TO 07-15-2022 (2- weeks)
- City and Trails Walkway Team review Civil West Preliminary Engineering Design and documents
- City staff and Trails Walkway Team provides comments / approval to Civil West
- City staff authorizes Civil West to proceed with *Final* Design and Construction Documents

07-18-2022 TO 08-31-2022 (6+ weeks)
- Civil West prepares *Final* Design and Construction Documents, updated Estimate of Probable Construction Cost, and contractors' bidding package

09-01-2022 TO 09-30-2022 (4 weeks)
- City and Trails Walkway Team review Civil West *Final* Design package
- City provides comments (if any) to Civil West
- Civil West makes any revisions necessary or requested.
- City prepares final contractors' bidding package

10-01-2022 TO 10-07-2022 (2 weeks)

- City Council Working Session 10-06-2022 - reviews Walkway project work to date and refers to City Council regular agenda on October 19, 2022.
- KP loose ends, final checking and paperwork

10-07-2022 TO 10-24-2022 (2+ weeks)

- City Council Regular Session 10-19-2022 - approves project and authorizes Bidding for Construction
- Bidding Commences 10-24-2022

10-24-2022 TO 12-05-2022 (6 weeks)

- Bidding

12-05-2022 TO 12-21-2022 (5+ weeks – driven by CC Regular Session date)

- City staff evaluates bids and prepares recommendation for City Council
- City staff prepares contract for construction
- City puts Project on City Council Agenda for 12-21-2022 Regular Session vote

Note: If City Council Working Session 12-01-2022 is needed, schedule slips +- 3 weeks From this point on.

12-21-2022 TO 01-09-2023 (2+ weeks)

- City Council Regular Session 12-21-2022 - approves selection of contractor and authorizes construction
- 12-22-2022 to 1-03-2023 Holiday break
- City staff finalizes contract for construction
- City staff authorizes contractor to proceed 1-09-2023

01-09-2023 TO 07-15-2023 (6+ months)

- Construction Phase (Note: estimated - subject to future contractor proposed time frame

Notes:

This Timeline is an estimate only and is subject to revision. The Timeline will be influenced by City Council and commission agenda availability and times, necessary City staff times, and other factors.

If the City decides to apply for some of the available grants, the Timeline may need to be adjusted (lengthened) to accommodate grant application and award times.

SHPO findings and decisions may affect the Timeline.

Preliminary Engineering Design and documents = approx.. 30% completion level. *Final* Engineering Design and Documents = remaining to 100% completion.

Financial Statements

June 30, 2021

City of Yachats

CITY OF YACHATS
LINCOLN COUNTY, OREGON

OFFICERS AND MEMBERS OF THE GOVERNING BOARD
June 30, 2021

City Council

Leslie Vaaler, Mayor
P.O. Box 345
Yachats, Oregon, 97498

Ann Stott, President
P.O. Box 345
Yachats, Oregon, 97498

Anthony Muirhead
P.O. Box 345
Yachats, Oregon, 97498

Mary Ellen O'Shaughnessey
P.O. Box 345
Yachats, Oregon, 97498

Greg Scott
P.O. Box 345
Yachats, Oregon, 97498

Katherine Guenther
Interim City Manager
P.O. Box 345
Yachats, Oregon 97498

Address of Registered Office
P.O. Box 345
Yachats, Oregon 97498

CITY OF YACHATS
LINCOLN COUNTY, OREGON
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2021

TABLE OF CONTENTS

SUPPLEMENTARY INFORMATION

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of the City Council
City of Yachats
Yachats, Oregon 97498

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, the aggregate blended component unit, each major fund, and the aggregate remaining fund information of City of Yachats, Oregon, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The City of Yachats' management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, aggregate blended component unit, each major fund, and the aggregate remaining fund information of the City of Yachats, Oregon, as of June 30, 2021, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with the basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describe the basis of accounting. The financial statements are prepared on a modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Report of Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Yachats' basis financial statements. The accompanying supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison information presented on pages 52-59 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

The management' discussion and analysis on pages 11-18 and introductory information on pages 3-5 have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on such information.

Reports on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated March 31, 2022 on our consideration of the City's compliance with certain provisions of laws and regulations specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Teresa Hanford

Hanford & Associates, LLC
West Richland, Washington
March 31, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the financial report presents discussion and analysis of the financial performance of the City of Yachats during fiscal year ending June 30, 2021. Please read it in conjunction with the City's financial statements, which follow this section.

Financial Highlights

The City's Budget for the year ended June 30, 2021, was prepared during the initial months of the Covid-19 lockdowns and restrictions. Revenues for lodging taxes, food and beverage taxes and water and wastewater usage fees were budgeted conservatively. For Personnel expenses, the adopted budget anticipated significant overtime costs and additional employees. Materials and Services expenses were budgeted to increase significantly for vendor-provided Covid-19 related costs, supplies and services.

As the fiscal year unfolded, Covid-19 restrictions eased, and lodging taxes totaled 25% more than the last fiscal year before Covid. Food and Beverage taxes also exceeded the conservative budget and were 3% more than the last pre-Covid fiscal year. Restaurant dining recovered at a slower rate due to social distancing requirements, staffing issues, changing guidance and a general reluctance to gather in close proximity to others.

Personnel expenses and Materials and Services expenses were impacted by closed public facilities, departure of the City Manager, 2 Interim City Managers, office staff turnover and a virtual suspension of capital project activity during the fiscal year. City-wide Personnel costs were only 78% of budget and materials and Services expenses were approximately 70% of budget. New staff positions identified in the adopted budget were not filled, certain office positions were vacant for a number of months and the Covid-related expenses were not as severe as anticipated.

Capital Project expenditures were approximately 50% of budget.

As a direct result of the increased revenues and reduced expenditures, compared to the adopted budget, the City of Yachats was able to adopt a Supplemental Budget that transferred operating funds to reserves, repaid all interfund loans and provided funds for early repayment of a loan from the Oregon Infrastructure Finance Authority (IFA).

Other significant items:

The City's net position increased by $1,839,433 – an increase of $566,396 in governmental funds and an increase of $1,273,037 in the enterprise funds.

All debt payments on our outstanding five debt obligations were paid timely.

The total cash outlay for expenses in all funds was $2,969,870.

The General Fund (the primary operating fund) reports an increase in the fund balance of $12,249.

Overview of the Financial Statements

This annual report consists of four components: 1) management's discussion and analysis (this section), 2) government-wide and fund financial statements, 3) notes to financial statements, and 4) supplementary information.

1. **Government-wide financial statements.** The Statement of Net Position and the Statement of Net Activities provide information about the activities of the City government-wide (or as a whole) and present a longer-term view of the City's finances.

2. **Fund financial statements.** Fund financial statements focus on the individual parts of the City government. Fund financial statements also report the City's operations in more detail than the government-side statements by providing information about the City's most significant (major) funds. For governmental activities, these statements tell how these services were financed in the short term, as well as what remains for future spending. For proprietary activities, these statements offer short-term and long-term financial information about the activities the City operates like businesses, like water and sewer services.

3. **Notes to the financial statements.** The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information provided in the statements.

4. **Supplementary information.** The annual report includes optional financial information, such as management's discussion and analysis, budgetary comparison schedules, and combining statements for non-major funds (that are added together and shown in the fund financial statements in a single column). This other supplemental financial information is provided to address certain specific needs of various users of the City's annual report.

Basis of Accounting

The City has elected to present its financial statements on a modified cash basis of accounting. This modified cash basis of accounting is a basis of accounting other than accounting principles generally accepted in the United States of America. Basis of accounting is a reference to when financial events are recorded, such as the timing for recognizing revenues, expenses, and their related assets and liabilities.

Under the City's modified cash basis of accounting, revenues and expenses and certain related assets, liabilities and deferred inflows and outflows are recorded when they result from cash transactions or events, except for certain modifications, such as (1) the recording of depreciation expense on capital assets in the government-wide financial statements for all activities, (2) recognition of revenue for lodging taxes and food and beverages taxes which are recorded in the quarter when guests and visitors are actually here and (3) in the fund financial statements for proprietary fund activities including billings for water and wastewater services.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid and accrued expenses and liabilities) are not recorded in these financial statements. Therefore, when reviewing the financial information and discussion within this annual report, the reader should keep in mind the limitations resulting from the use of the modified cash basis of accounting.

Government-Wide Financial Statements

The condensed government wide financial statements are presented on the next few pages. One of the most important questions asked about City finances is, "Is the City, as a whole, better or worse off as a result of this year's activities?" The Statement of Net Position and Statement of Activities report information about the City as a whole and its activities in a way that helps answer this question. These statements include all of the City's assets and liabilities resulting from the modified cash basis of account as further defined in the notes to the financial statements.

These two statements report the City's net position and changes therein. Keeping in mind the limitations of the modified cash basis of accounting, you can think of the City's net position – the difference between assets and liabilities – as one way to measure the City's financial health or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as the condition of the City's roads, to assess the overall health of the City.

In the Statement of Net Position and Statement of Activities, we divide the City into two kinds of activities:

1. **Governmental activities.** Most of the City's base services are reported here. Property taxes, grants, and charges for services finance most of these activities.

2. **Business-type activities.** The City charges a fee to customers to help it cover all or most of the cost of certain services it provides. The City's water and sewer systems are reported here.

The following tables provide a summarized look at these two statements as of and for the year ending June 30, 2021.

	Statement of Net Position - Modified Cash Basis			
	30-Jun-21			30-Jun-20
	Governmental	**Business Type**	**Total**	**Total**
Assets				
Cash and Investments	$ 4,596,370	$ 2,411,597	$ 7,007,967	$ 5,965,251
Capital Assets, net	10,177,935	8,518,121	18,696,056	18,307,317
Total Assets	14,774,305	10,929,718	25,704,023	24,272,568
Current Liabilities	442,030	30,884	472,914	459,709
Long-term Liabilities	4,387,279	366,575	4,753,854	5,323,401
Total Liabilities	4,829,309	397,459	5,226,768	5,783,110
Net Position:				
Invested in Capital Assets, net of related deb	5,348,626	8,120,662	13,469,288	12,524,207
Restricted	2,358,180	187,056	2,545,236	2,977,612
Unrestricted	2,238,190	2,224,541	4,462,731	3,136,003
Total Net Position	$ 9,944,996	$ 10,532,259	$ 20,477,255	$ 18,637,822

The City's combined Net Position resulting from modified cash basis transactions or events increased by $1,839,433.

	Statement of Activities - Modified Cash Basis			
	30-Jun-21			30-Jun-20
	Governmental	Business Type	Total	Total
Revenues				
Program revenues				
Charges for services	$ 167,108	$ 1,431,607	$ 1,598,715	$ 1,819,712
Operating Grants and Contributions	-	-	-	-
Capital Grants and Contributions	8,997	70,000	78,997	146,943
General Revenues			-	-
Taxes	2,341,032	-	2,341,032	2,007,419
Intergovernmental	313,825	-	313,825	291,798
Interest	30,967	-	30,967	89,685
Other	362,095	83,673	445,768	(123,511)
Total Revenues	3,224,024	1,585,280	4,809,304	4,232,046
Expense				
Governmental activities	1,681,025	-	1,681,025	1,509,912
Business-type Activities	-	1,288,845	1,288,845	1,387,730
Total Expenses	1,681,025	1,288,845	2,969,870	2,897,642
Excess (deficiency) of revenues over (under) expenditures	1,542,999	296,435	1,839,434	1,334,404
Transfers, net	(976,602)	976,602	-	-
Change in net position	566,397	1,273,037	1,839,434	1,334,404
Beginning net position, as adjusted	9,378,600	9,259,222	18,637,822	17,303,418
Ending net position	$ 9,944,997	$ 10,532,259	$ 20,477,256	$ 18,637,822

Fund Financial Statements

Our analysis of the City's funds begins on the following page. The fund financial statements provide detailed information about the City's funds, not on the City as a whole. Some funds are required to be established by State law. However, the City Council establishes certain other funds to help it control and manage money for particular purposes, or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money.

Most of the City's basic services are reported in governmental funds which focus on how money flows into and out of those funds and the balances left at year end that are available for spending.

These funds report the acquisition of capital assets and payments for debt principal as expenditures, not as changes to asset and debt balances. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps you determine (through a review of changes in fund balance) whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation of the face of the fund financial statements.

When the City charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way all activities are reported in the Statement of Net Position and Statement of Activities. For example, the City's proprietary (enterprise) fund financial statements are essentially the same as the business-type activities we report in the government-wide financial statements, but the fund statements provide more detail and additional information, such as cash flows.

The City's Funds

Governmental Activities – Major Funds:

1. **General Fund** - This fund accounts for all revenues and expenditures except for those required to be accounted for in another fund. The principal revenue sources are transient room taxes and property taxes. Cash increased $12,249 since last year.

2. **Capital Expenditure Reserve Fund**- This fund is a capital expenditure fund that accounts for resources to be used for purchase of capital assets to be used by governmental funds. Also, transfers out are utilized to service existing sewer debt. The primary revenue sources for this fund are food and beverage taxes, special assessment program revenue, earnings on investments, intergovernmental grants, and transfers from other funds. Reserves decreased by $97,845 since last year.

3. **Debt Service Reserve Fund-** This is a debt service fund which accounts for money held in reserve for debt service as required by various loan covenants. Reserves increased $87,014.

4. **System Development Charges Fund-** This is a special revenue fund which accounts for acquisition and construction of improvements and expansion of infrastructure assets. Cash decreased $144,656 during the year.

5. **Urban Renewal District** - This fund is a component unit of the City that receives property taxes to pay for projects and programs to improve the Urban Renewal District. Cash decreased $11,149.

The City does not report any non-major governmental funds.

Business Type Activities – Major Funds:

1. **Water Operating Fund**- This fund accounts for activities of the Water Department. In fiscal year 2021, capital expenditure reserves specific to the Water Fund were moved from the governmental funds to this fund, resulting in increased cash reserves. Cash increased $671,687.

2. **Sewer Operating Fund**- This fund accounts for activities of the Sewer Department. In fiscal year 2021, capital expenditure reserves specific to the Sewer Fund were moved from the governmental funds to this fund, resulting in increased cash reserves. Cash increased $377,053.

The City does not report any non-major proprietary funds.

Budgetary Analysis

The City's revenues mirrored original projections except for grant revenues. Anticipated grants revenues which were not received during the fiscal year have been included in the budget for the 2020-2021 fiscal year.

Expenses were generally in line with budgeted expectations except for capital projects budgets which often were not spent where anticipated grants were not received.

Capital Assets – Modified Cash Basis

Capital assets used by the City in its Governmental and Proprietary Funds are shown in the following table:

Capital Assets Used by Governmental and Proprietary Activities
For the Year Ended June 30, 2021

	Governmental Activities	Business-type Activities	Total Government
Land and improvements	$ 3,539,249	$ 113,035	$ 3,652,284
Buildings and improvements	2,168,663	232,597	2,401,260
Streets/Hwy 101 improvement	3,457,651	-	3,457,651
Vehicles and equipment	666,003	649,955	1,315,957
Books and periodicals	93,222	-	93,222
Software	253,148	-	253,148
Water reservoir	-	399,205	399,205
Wastewater treatment plant	-	7,525,839	7,525,839
Water Plant & System	-	3,955,393	3,955,393
Total assets	10,177,935	12,876,024	23,053,959
Less: accumulated depreciation	-	(4,357,903)	(4,357,903)
Capital assets, net	$ 10,177,935	$ 8,518,121	$ 18,696,057

Debt Administration – Modified Cash Basis

The City has one general obligation bond outstanding and one revenue bond outstanding. These bonds were issued to finance water system improvements. The City has three loans to repay related to water and wastewater system improvements. These obligations amount to $5,226,768 outstanding as of June 30, 2021.

Component Unit

Included in the financial report is information for the Urban Renewal District. The District began activity during August of 2007. The District operates within a written agreement with the City that clearly defines District activities and establishes District support of the City. The District's audit report is available at the City of Yachats' City Hall.

Financial information for the component unit of the District is found in the financial statements blended with the City's financial activity. Summary information follows:

COMPONENT UNIT

	2021		2021
Current Assets	$421,086	Revenues	$ 419,665
		Expenses	$(430,814)
		Other Financing Sources (Uses)	$ -
		Net Change in Fund Balance	$ (11,149)
		Beginning Fund Balance	$ 432,235
Fund Balance	$421,086	Ending Fund Balance	$ 421,086

Economic Factors and Next Year's Budget

The City is limited by State constitutional limits on property taxes which limits the ability of the City to increase property tax receipts. The impact of local economic conditions tends to limit increases in other revenues. These factors were considered in the preparation and adoption of the City’s 2021-2022 fiscal year budget. The goals of that budget were to maintain the existing level of service to our citizens, continue investment in infrastructure assets, and maintain an appropriate level of resources needed to achieve these goals.

Requests for Information

The financial report is designed to present the user (citizens, taxpayers, investors, and creditors) with a general overview of the City's finances and to demonstrate the City's accountability. Current and previous audit reports are available on the City's document library (https://yachatsoregon.org/documents). Questions concerning any of the information provided in this report or requests for additional information should be addressed to the City Manager, City of Yachats, PO Box 345, Yachats, Oregon 97498.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF YACHATS
MODIFIED CASH BASIS STATEMENT OF NET POSITION
JUNE 30, 2021

	Governmental Activities	Business Type Activities	Total
ASSETS			
Cash and investments	$ 4,596,370	$ 2,411,597	$ 7,007,967
Capital assets, net	10,177,935	8,518,121	18,696,056
Total assets	14,774,305	10,929,718	25,704,023
LIABILITIES			
Loans Payable			
Due within one year	410,030	-	410,030
Due in more than one year	4,007,279	-	4,007,279
Bonds payable:			
Due within one year	32,000	30,884	62,884
Due in more than one year	380,000	366,575	746,575
Total liabilities	4,829,309	397,459	5,226,768
NET POSITION			
Invested in capital assets	5,348,626	8,120,662	13,469,288
Restricted	2,358,180	187,056	2,545,236
Unrestricted	2,238,190	2,224,541	4,462,731
Total net position	$ 9,944,996	$ 10,532,259	$ 20,477,255

See notes to the financial statements.

CITY OF YACHATS
MODIFIED CASH BASIS STATEMENT OF ACTIVITIES
JUNE 30, 2021

		Program Revenues	
Functions / Programs	**Expenses**	**Charges for Services**	**Capital Grants & Contributions**
Governmental activities			
General government	$ 693,831	$ 41,128	$ -
Public works	554,856	104,545	8,997
Public Safety	-	-	-
Culture and recreation	262,191	21,435	-
Interest expense	170,147	-	-
Total governmental activities	**1,681,025**	**167,108**	**8,997**
Business-type activities			
Water	546,653	738,051	70,000
Sewer	742,192	693,556	-
Total business-type activities	**1,288,845**	**1,431,607**	**70,000**
Total government	**$ 2,969,870**	**$ 1,598,715**	**$ 78,997**

General revenues
Taxes
Property taxes, levied for general purposes
Property taxes, levied for debt service
Transient room taxes
Food & beverage taxes
Franchise and public service tax
Intergovernmental
Interest and investment earnings
Other revenues (Expenses)
Transfers, net

Total general revenues and transfers

Change in net position

NET POSITION - BEGINNING

ENDING NET POSITION

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
$ (652,703)	$ -	$ (652,703)
(441,314)	-	(441,314)
-	-	-
(240,756)	-	(240,756)
(170,147)	-	(170,147)
(1,504,920)	-	(1,504,920)
-	261,398	261,398
-	(48,636)	(48,636)
-	212,762	212,762
(1,504,920)	212,762	(1,292,158)
461,740	-	461,740
45,618	-	45,618
1,320,827	-	1,320,827
423,226	-	423,226
89,621	-	89,621
313,825	-	313,825
30,967	-	30,967
362,095	83,673	445,768
(976,602)	976,602	-
2,071,317	1,060,275	3,131,592
566,397	1,273,037	1,839,434
9,378,600	9,259,222	18,637,822
$ 9,944,996	$ 10,532,259	$ 20,477,255

See notes to the financial statements.

FUND FINANCIAL STATEMENTS

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CITY OF YACHATS
MODIFIED CASH BASIS BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

	General Fund	Capital Expenditure Fund	Debt Service Reserve Fund
ASSETS			
Cash and Investments	$ 1,424,548	$ 1,136,369	$ 1,026,231
Total Assets	**1,424,548**	**1,136,369**	**1,026,231**
FUND BALANCES			
Restricted			
Debt Services	-	-	765,648
Urban renewal	-	-	-
Streets	10,181	-	-
Tourism/Visitor Amenities	605,269	-	-
Construction, improvements and equipment	-	-	-
Assigned	-	1,136,369	260,583
Unassigned	809,098	-	-
Total fund Balances	**$ 1,424,548**	**$ 1,136,369**	**$ 1,026,231**

SDC Fund	Urban Renewal District Component Unit	Total Governmental Funds
$ 588,136	$ 421,086	$ 4,596,370
588,136	**421,086**	**4,596,370**
-	-	765,648
-	421,086	421,086
-	-	10,181
-	-	605,269
555,996	-	555,996
32,140	-	1,429,092
-	-	809,098
$ 588,136	**$ 421,086**	**$ 4,596,370**

See notes to the financial statements.

CITY OF YACHATS
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO
STATEMENT OF NET POSITION
JUNE 30, 2021

TOTAL FUND BALANCES	**$ 4,596,370**
Capital assets are not financial resources or obligations and therefore are not reported in the Governmental funds:	
Cost of capital assets	$ 10,177,935
Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. These liabilities consist of:	
Bonds Payable	$ (412,000)
Loans Payable	$ (4,417,309)
TOTAL NET POSITION	**$ 9,944,996**

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CITY OF YACHATS
MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
JUNE 30, 2021

	General Fund	Capital Expenditure Reserve Fund	Debt Service Reserve Fund
REVENUES			
Property Taxes	$ 44,714	$ -	$ 45,618
Other Taxes and assessments	1,451,954	150,000	423,226
Intergovernmental	118,825	8,997	195,000
Licenses and permits	41,128	-	-
Charges for services	21,435	-	-
Investment revenue	10,903	9,005	4,392
Other local revenue	8,194	-	-
Miscellaneous	610	-	-
Total Revenues	**1,697,763**	**168,002**	**668,236**
EXPENDITURES			
Current			
General government	483,017	-	-
Public Works	108,215	-	-
Culture and recreation	262,191	-	-
Debt Services	-	-	-
Principle	-	-	559,075
Interest	-	-	170,147
Capital outlay	-	226,641	-
Total expenditures	**853,423**	**226,641**	**729,222**
Excess (deficiency) of revenues over (under) expenditure	844,340	(58,639)	(60,986)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	110,794	148,000
Operating transfers out	(832,091)	(150,000)	-
Total Other financing sources (uses)	**(832,091)**	**(39,206)**	**148,000**
Net Change in fund balances	12,249	(97,845)	87,014
BEGINNING FUND BALANCES	1,412,299	1,234,214	939,217
ENDING FUND BALANCE	**$ 1,424,548**	**$ 1,136,369**	**$ 1,026,231**

SDC Fund	Urban Renewal District Component Unit	Total
$ -	$ 417,026	$ 507,358
-	-	2,025,180
-	-	322,822
-	-	41,128
104,545	-	125,980
4,104	2,563	30,967
-	76	8,270
-	-	610
108,649	**419,665**	**3,062,315**
-	210,814	693,831
-	220,000	328,215
-	-	262,191
-	-	-
-	-	559,075
-	-	170,147
-	-	226,641
-	**430,814**	**2,240,100**
108,649	(11,149)	822,215
-	-	258,794
(253,305)	-	(1,235,396)
(253,305)	**-**	**(976,602)**
(144,656)	(11,149)	(154,387)
732,792	432,235	4,750,757
$ 588,136	**$ 421,086**	**$ 4,596,370**

See notes to the financial statements.

CITY OF YACHATS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
JUNE 30, 2021

NET CHANGE IN FUND BALANCE	$	(154,387)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlay as expenditures. However, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their useful lives as annual depreciation expenses in the Statement of Activities.	$	161,709
Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. These liabilities consist of:		
Change in long-term debt payable	$	559,075
CHANGE IN NET POSITION	**$**	**566,397**

PROPRIETARY FUNDS

CITY OF YACHATS
MODIFIED CASH BASIS STATEMENT OF NET POSITION
PROPRIETARY FUNDS
AS OF JUNE 30, 2021

	Water Fund	Sewer Fund	Total Proprietary
ASSETS			
Current assets			
Cash and investments	$ 1,249,668	$ 1,161,929	$ 2,411,597
Total current assets	1,249,668	1,161,929	2,411,597
Noncurrent assets			
Capital assets, net	2,566,453	5,951,668	8,518,121
Total noncurrent liabilities	2,566,453	5,951,668	8,518,121
Total assets	**3,816,121**	**7,113,597**	**10,929,718**
LIABILITIES			
Current liabilities			
Revenue bonds payable - current portion	30,884	-	30,884
Total current liabilities	30,884	-	30,884
Noncurrent liabilities			
Revenue bonds payable	366,575	-	366,575
Total noncurrent liabilities	366,575	-	366,575
Total liabilities	**397,459**	**-**	**397,459**
NET POSITION			
Invested in capital assets, net of related debt	2,168,994	5,951,668	8,120,662
Restricted	65,996	121,060	187,056
Unrestricted	1,183,672	1,040,869	2,224,541
Total net position	**$ 3,418,662**	**$ 7,113,597**	**$ 10,532,259**

See notes to the financial statements.

CITY OF YACHATS
MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Water Fund	Sewer Fund	Total Proprietary
OPERATING REVENUES			
Charges for services	$ 738,053	$ 693,556	$ 1,431,609
Intergovernmental	70,000	-	70,000
Other revenues	31,996	51,677	83,673
Total operating revenues	**840,049**	**745,233**	**1,585,282**
OPERATING EXPENSES			
Public works			
Personnel services	307,752	317,707	625,459
Materials and services	132,350	268,579	400,929
Depreciation	106,551	155,906	262,457
Total operating expenses	**546,653**	**742,192**	**1,288,845**
Operating income (loss)	293,396	3,041	296,437
NON-OPERATING REVENUES (EXPENSES)			
Operating transfers in	644,602	450,000	1,094,602
Operating transfers out	(53,000)	(65,000)	(118,000)
Total non-operating revenues (expenses)	**591,602**	**385,000**	**976,602**
Change in net position	884,998	388,041	1,273,039
BEGINNING NET POSITION	2,533,664	6,725,556	9,259,220
ENDING NET POSITION	**$ 3,418,662**	**$ 7,113,597**	**$ 10,532,259**

See notes to the financial statements.

CITY OF YACHATS
MODIFIED CASH BASIS STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Water Fund	Sewer Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	$ 840,049	$ 745,233	$ 1,585,282
Cash payments for goods and services	(132,350)	(268,579)	(400,929)
Cash payments to employees	(307,752)	(317,707)	(625,459)
Net cash provided by (used by) operating activities	**399,947**	**158,947**	**558,894**
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Operating transfers in	644,602	450,000	1,094,602
Operating transfers (out)	(53,000)	(65,000)	(118,000)
Net cash provided by (used by) noncapital financing activities	**591,602**	**385,000**	**976,602**
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition and construction of capital assets	(319,862)	(225,852)	(545,714)
Net cash provided by (used by) noncapital financing activities	**(319,862)**	**(225,852)**	**(545,714)**
Increase (decrease) in cash and investments	671,687	318,095	989,782
CASH AND INVESTMENTS, BEGINNING OF YEAR	577,981	784,876	1,362,857
CASH AND INVESTMENTS, END OF YEAR	1,249,668	1,102,971	2,352,639
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating Income (loss)	**293,396**	**3,041**	**296,437**
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities			
Depreciation	106,551	155,906	262,457
Total adjustments	**106,551**	**155,906**	**262,457**
Net cash provided by operating activities	**$ 399,947**	**$ 158,947**	**$ 558,894**

See notes to the financial statements.

NOTES TO THE BASIC FINANCIAL STATEMENTS

Notes to the basic financial statement consist of a summary of significant accounting policies and all additional information necessary for a fair presentation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity and Nature of Operations

The City of Yachats (City) was organized under the general laws of the State of Oregon. Control of the City is vested in its Mayor and Council Members who are elected to office by voters within the City. Administrative functions are delegated to individuals who report to and are responsible to the Mayor and Council. The chief administrative officer is the City Manager.

The accompanying financial statements present all activities, funds, and the component unit for which the City is financially accountable. The criteria used in making this determination includes appointment of a voting majority, imposition of will, financial benefit or burden on the primary government, and fiscal dependency on the primary government.

The City Council serves as the governing board of the Yachats Urban Renewal District. Therefore, the accounts of the district are included in the financial statements of the City.

Complete financial statements for the Yachats Urban Renewal District may be obtained from the City's finance department.

B. Government-Wide and Fund Financial Statements

The City's financial statements include both government-wide (reporting the City as a whole) and fund financial statements.

Government-Wide Financial Statements - The statement of net position and the statement of activities display information about all the City's non-fiduciary activities as a whole within the limitations of the modified cash basis of accounting. These statements distinguish between activities that are governmental and those that are considered businesslike. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues. The primary effects of internal activity have been eliminated from the government-wide financial statements.

C. Fund Accounting

The accounts of the City are organized on the basis of funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the fund's assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements report detailed information about the City. The focus of governmental and enterprise fund financial statements is on major funds rather than reporting funds by type.

Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The major funds used in these financial statements by the City are as follows:

Governmental Funds

All governmental funds are accounted for using the modified cash basis of accounting and the current financial resources measurement focus. Revenues are recognized when cash is received, and expenditures are recorded when paid.

Proprietary Funds

All proprietary funds are also accounted for using the modified cash basis of accounting and they include fixed assets and debt. These funds account for operations that are primarily financed by user charges.

Funds

The City reports the following *major governmental funds:*

- **General Fund** - This fund accounts for all revenues and expenditures except for those required to be accounted for in another fund. The principal revenue sources are transient room taxes and property taxes.

- **Capital Expenditure Reserve Fund-** This fund is a capital expenditure fund that accounts for resources to be used for purchase of capital assets to be used by governmental funds. Also, transfers out are utilized to service existing sewer debt. The primary revenue sources for this fund are special assessment program revenue, earnings on investments, intergovernmental grants, transfers from other funds, and Federal and State grants.

- **Debt Service Reserve Fund-** This is a debt service fund which accounts for money held in reserve for debt service as required by various loan covenants. The primary revenue sources for this fund are property taxes, food and beverage taxes, Urban Renewal District payments, and transfers from other funds.

- **System Development Charges Fund-** This is a special revenue fund which accounts for acquisition and construction of improvements and expansion of infrastructure assets.

- **Urban Renewal District -** This fund is a blended component unit of the City that receives property taxes to pay for projects and programs to improve the Urban Renewal District.

The City reports the following *major proprietary funds*:

- **Water Operating Fund**- This fund accounts for activities of the Water Department. The City also maintains capital reserve funds in the Water Fund. The primary revenue sources for the capital reserves are grants and transfers from Water Operations and other funds.

- **Sewer Operating Fund**- This fund accounts for activities of the Sewer Department. The City also maintains capital reserve funds in the Sewer Fund. The primary revenue sources for the capital reserves are grants, transfers from Sewer Operations and other funds, and payments from the Urban Renewal District.

The City does not report any non-major governmental or proprietary funds.

D. Budgets

A budget is prepared and legally adopted for each governmental fund type in accordance with legal requirements set forth in the Oregon Local Budget Law. The resolutions authorizing appropriations for each fund sets the maximum legal level of expenditure. Appropriations are adopted in the categories of personnel services, materials and services, capital outlay, debt service, interfund transfers, and contingencies by fund. Appropriations lapse at year end.

Unexpected additional revenues may be added to the budget through the adoption of a supplemental budget. A supplemental budget requires hearings before the public, publications in newspapers, and approval by the City Council. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the City Council. Budget amounts shown in the financial statements include the original budget amounts plus any approved appropriation transfers and supplemental budgets. All funds are budgeted using the cash basis of accounting.

The budget comparison schedules prepared for individual accounts are presented on the cash basis method of accounting. Under this method revenue is recorded when received and disbursements are recorded when obligations are paid. The cash basis method of accounting is not consistent with generally accepted accounting principles (GAAP) but is in compliance with Oregon Local Budget Law.

The City does not expect next year's operating budget to be substantially different from the current 2020-2021 budget other than Food & Beverage Taxes and Transient Lodging Taxes, which were reduced in the 2020-2021 budget in anticipation of lost revenues due to the COVID-19 Pandemic.

Oregon Local Budget Law establishes standard procedures relating to the preparation, adoption, and execution of the annual budget. The budgetary fiscal period coincides with the annual reporting period (July 1 through June 30). Appropriated budgets are adopted by the executive body and, accordingly, used as a management control device for all funds. The City follows these procedures in establishing the budgetary data reflected in the budgetary comparison schedules:

1. The budget officer submits to the budget committee a proposed operating budget for the fiscal year commencing the following July 1. The operating budget included proposed expenses and the means of financing them, along with estimates for the current year, and actual data for the two preceding years. The budget is prepared by fund, function, and activity, and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year. The resolution authorizing appropriations for each fund sets the level by which disbursements cannot legally exceed appropriations. The City has appropriated by personnel services, materials and services, capital outlay, special payments, debt service, transfers, and operating contingency.

   The original budget document contains more specific, detailed information for these disbursement categories.

2. The Budget Committee submits to the City Council an approved operating budget for the ensuing fiscal year.

3. Public hearings are conducted to obtain taxpayer and other interested parties' comments.

4. Prior to July 1, the budget is legally adopted, and expenditures are appropriated through the passage of a resolution. The City Council does have the authority to make certain limited changes in the budget figures approved by the Budget Committee when it adopts the budget.

5. Any revisions of appropriations, whether within a fund or between funds, require Board approval in the form of a resolution or ordinance by the Board. Supplemental budgets are prepared and adopted in the same manner as the regular budget in order to have the budget authority to make disbursements from unanticipated receipts. The presented budgetary information has been amended by resolutions and supplemental budget.

6. Budgets are adopted for each fund on the cash basis in compliance with Oregon Local Budget Law, under which revenues and related assets are recognized when received rather than when earned, and expenses are recognized when paid, rather than when the obligation is incurred, which is not intended to be in accordance with generally accepted accounting principles.

7. Formal budget integration is employed for all the funds. All annual appropriations lapse at fiscal year-end.

We reviewed the preparation, adoption, and execution of the budget for the current year and the preparation and adoption of the ensuing year's budget.

Based on the results of our tests, the City has complied with statutory requirements for the current and ensuing year's budgets.

The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations.

E. Cash and Investments

Investments, included in cash and investments, are carried at cost which approximates fair value. For purposes of the statement of cash flows, the proprietary funds consider cash and cash equivalents to include the cash and investment common pool. These amounts have the general characteristics of demand deposit accounts in that all funds may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty.

State statutes authorize the City to invest in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the U. S. Treasury and its agencies, the Oregon State Treasury's Local Government Investment Pool (LGIP), and demand deposits. The City's investments are entirely with the LGIP. The LGIP is stated at cost, which approximates fair value. Fair value of the LGIP is the same as the City's value in the pool shares.

The Oregon State Treasury administers the LGIP. It is an open-ended no-load diversified portfolio offered to any agency, political subdivision or public corporation of the State that by law is made the custodian of, or has control of, any fund. The LGIP is commingled with the State's short-term funds. In seeking to best serve local governments of Oregon, the Oregon legislature established the Oregon Short-Term Fund Board. The purpose of the Board is to advise the Oregon State Treasury in the management and investment options of the LGIP.

F. Capital Assets

Capital assets are recorded at original or estimated original historical cost. Donated capital assets are recorded at their estimated fair market value at the time received. The City defines capital assets as assets with an initial cost of at least $5,000 and an estimated initial useful life extending beyond a single reporting period. Interest incurred during construction is not capitalized. Maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets used in the proprietary funds are depreciated using the straight-line method over the following useful lives:

Vehicles, furniture, and equipment	10 years
Buildings	20 years
Water plant and systems	30 years
Sewer plant and systems	50 years

Upon disposal of such assets, the accounts are relieved of the related costs and accumulated depreciation and resulting gains or losses are reflected in income.

Capital assets used by governmental activities are not supported by a detailed capital asset depreciation schedule and no depreciation has been recorded on these assets (NOTE 4). While the City does not depreciate general governmental capital assets, they set aside financial reserves for City major capital improvements and replacements to ensure fiscal responsibility such as reflected in the Capital Expenditure Reserve Fund's $1,136,369 cash balance at June 30, 2021. In lieu of governmental capital asset depreciation, the City is intending to ensure there are sufficient resources to replace or repair the asset at the end of its useful life.

Since the depreciated value is based on historical cost at acquisition, ultimate replacement or repair costs could end up costing considerably more than the resources set aside attempting to fund assets' depreciation of value.

The City of Yachats uses an approach based on estimated replacement costs. The replacement cost is periodically revised to reflect the effect of inflation. The City's approach to adequately eventually accumulate funds to replace capital assets at current fair value costs, rather than historical acquisition amounts, is conceptually more so reflective of actual future obligations the City is likely to incur when it is necessary to replace the respective capital assets. Along with this process and approach, the City maintains a Finance Committee with the objective of continually monitoring long-term financing needs of the City, identifying potential financial problems, and preparing recommendations in order for the City Council to address and appropriately act on them.

G. Long-term Debt

In the government-wide financial statements long-term debt is reported as a liability in the Statement of Net Position.

H. Net Position

Net position comprises the various net earnings from operations, non-operating revenues, expenses and contributions of capital. Net position is classified in the following categories:

1. **Invested In capital assets** - Consists of net assets that are invested in buildings, equipment, and other capital assets of the City.

2. **Restricted** - Consists of external constraints placed on net position use by creditors, grantors, contributors, laws or regulations of other governments, constraints imposed by law through constitutional provisions, or enabling legislation.

3. **Unrestricted net position** - Consists of all other net assets that are not included in the other categories previously mentioned.

I. Fund Equity

In March 2009, the GASB issued Statement No. 54, Fund Balance Reporting and Governmental Fund-type Definitions. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds.

Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications – non-spendable, restricted, committed, assigned, and unassigned.

- Non-spendable fund balance represents amounts that are not in a spendable form or because they are legally or contractually required to be maintained intact.

- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation). Also, these are amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws, or externally imposed conditions by granters or creditors.

- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution. These amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed.

- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.

- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

The details of the fund balances are included in the Balance Sheet of Governmental Funds. Restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure authority has been budgeted by Council or the Assignment has been changed by an authorized City official. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned becomes zero, then Assigned and Committed Fund Balances are used in that order, as applicable.

J. Interfund Transactions

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. This includes interfund transfers occurring within governmental activities and interfund receivables and payables.

NOTE 2- CASH AND CASH EQUIVALENTS

Cash and investments at June 30, 2021 consisted of the following:	
Petty Cash	$ 100
Cash in checking accounts (book balances)	2,259,017
Cash in Local Government Investment Pool	4,748,850
Total Cash and investments	**7,007,967**
Cash and investments by funds at June 30, 2020:	
Governmental Funds	
General Fund	1,424,548
Capital Expenditure Fund	1,136,369
Debt Service Reserve	1,026,231
System Development Charges	588,136
Urban Renewal City (component unit)	421,086
Total Governmental Funds	**4,596,370**
Proprietary Funds	
Water Fund	1,249,668
Sewer Fund	1,161,929
Total Proprietary Funds	2,411,597
Total	**$ 7,007,967**

NOTE 3 - DEPOSITS AND INVESTMENTS

A. Deposits

Deposits with financial Institutions

The Governmental Accounting Standards Board has adopted accounting principles generally accepted in the United States of America (GAAP), which include standards to categorize deposits to give an indication of the level of custodial credit risk assumed by the City at June 30, 2021. If bank deposits at year end are not entirely insured or collateralized with securities held by the City or by its agent in the City's name, the City must disclose the custodial credit risk (below) that exists.

Deposits with financial institutions are comprised of bank demand deposits. For the fiscal year ended

June 30, 2021, the carrying amounts of the City deposits in various financial institutions were $2,257,017. All deposits are held in the name of the City. At June 30, 2021, the City's deposits were covered by federal depository insurance and certifications of participation.

Custodial Credit Risk. Custodial credit risk for deposits is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The City does not have a formal deposit policy for custodial credit risk.

Effective July 1, 2008, House Bill 2901 created a shared liability structure for participating bank depositories in Oregon. Barring any exceptions, a qualifying bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of the quarter-end public fund deposits if they are adequately capitalized, or 110% of the quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public bank depositories is available to repay the deposits of public funds of governmental entities.

B. Investments

The City has invested funds in the State Treasurer's Oregon Short-term Fund Local Government Investment Pool during fiscal year 2020-2021. The Oregon Short-term Fund is the local government investment pool for local governments and was established by the State Treasurer. It was created to meet the financial and administrative responsibilities of federal arbitrage regulations. The investments are regulated by the Oregon Short-term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). Local Government Investment Pool (LGIP) is an external investment pool managed by the State Treasurer's office, which allows governments within the state to pool their funds for investment purposes. The amounts invested in the pool are not classified by risk categories because they are not evidenced by securities that exist in physical or book entry form as defined by GASB Statement No. 40.

In addition, the Oregon State Treasury LGIP distributes investment income on an amortized cost basis and participants' equity in the pool is determined by the amount of participant deposits, adjusted for withdrawals and distributed income. Accordingly, the adjustment to fair value would not represent an expendable increase in the City's cash position.

Investments in the Oregon State Treasury LGIP are made under the provisions of ORS 194.180. These funds are held in the City's name and are not subject to collateralization requirements or ORS 295.015. Investments are stated at amortized cost, which approximated fair value.

Credit Risk. State Statutes authorize the city to invest primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers, and the State Treasurer's Investment Pool, among others. The City has no formal investment policy that further restricts its investment choices.

Concentration of Credit Risk. The City is required to provide information about the concentration of credit risk associated with its investments in one issuer that represents 5 percent or more of the total investments, excluding investments in external investment pools or those issued and explicitly guaranteed by the U.S. Government. The city has no such investments.

Interest Rate Risk. The City has no formal investment policy that explicitly limits investment maturities as a means of managing its exposure to fair value loss arising from increasing interest rates.

NOTE 4 - CAPITAL ASSETS

Capital asset activity for governmental activities of the City for the year ended June 30, 2021 was as follows:

Description	Beginning Balance	Additions	Deletions	Ending Balance
GOVERNMENTAL ACTIVITY CAPITAL ASSETS				
Land and improvements	$ 3,539,249	$ -	$ -	$ 3,539,249
Building and improvements	1,974,264	194,399	-	2,168,663
Streets/HWY 101 Improvement	3,457,651	-	-	3,457,651
Vehicles and Equipment	666,003	-	-	666,003
Software	93,222	-	-	93,222
Books and Periodicals	253,148	-	-	253,148
Total Governmental Capital Assets	**9,983,536**	**194,399**	**-**	**10,177,935**
BUSINESS TYPE ACTIVITY CAPITAL ASSETS				
Capital assets not depreciated				
Land	**113,035**	**-**	**-**	**113,035**
Capital assets being depreciated				
Building and improvements	232,597	-	-	232,597
Vehicles and equipment	472,059	177,896	-	649,955
Water plant and system	3,807,609	147,784	-	3,955,393
Water reservoir	399,205	-	-	399,205
Wastewater treatment plant/system	7,393,107	132,732	-	7,525,839
Total capital assets being depreciated	**12,304,578**	**458,412**	**-**	**12,762,989**
Less accumulated depreciation				
Buildings and improvements	80,101	9,559	-	89,660
Vehicles and equipment	336,837	16,413	-	353,250
Water plant and system	1,853,393	77,582	-	1,930,975
Water reservoir	198,055	7,984	-	206,039
Wastewater treatment plant/system	1,627,060	150,919	-	1,777,979
Total Accumulated Depreciation	**4,095,446**	**262,457**	**-**	**4,357,903**
Total Business-Type Capital Assets, Net	8,322,167	195,954	-	8,518,121
Total Net Capital Assets	**$ 18,305,703**	**$ 390,353**	**$ -**	**$ 18,696,057**

Acquisitions of capital assets during 2020-2021 totaled $194,399 in governmental activities.

As discussed in NOTE 1, the City does not maintain a detailed capital asset depreciation schedule for the governmental activities. Therefore, no depreciation has been charged to governmental activities. Depreciation expense in the amount of $262,457 was charged to the business-type activities for the fiscal year.

NOTE 5 - LONG-TERM DEBT

In the following table, long-term debt information is presented separately with respect to governmental and business type activities. The table presents current year changes in those obligations and the current portion due for each.

	Issue Amount	Maturity Date	Interest Rate	Beginning Balance 6/30/2019	Issued	Refinanced	Reductions	Ending Balance 6/30/2020	Due in One Year
Governmental Activities									
General Obligations Bonds									
3/17/2017 Water Refunding Bond	$ 533,000	2031	3.00%	$ 443,000	$ -	$ -	$ 31,000	$ 412,000	$ 32,000
Loans									
6/17/05 DEQ	6,671,721	2029	2.90%	3,545,001	-	-	350,074	3,194,927	360,301
5/27/09 IFA Loans	519,343	2033	3.0-4.75%	365,562	-	-	118,822	246,740	19,575
3/9/16 Safe Drinking Water Fund	1,030,000	2048	1.00%	1,005,498	-	-	29,856	975,642	30,154
Total Governmental activities				**5,359,061**	**-**	**-**	**529,752**	**4,829,309**	**442,030**
Business-type activities									
Revenue Bonds									
3/17/2017 Water Revenue Refunding Bond	$ 512,000	2032	3.07%	427,416	-	-	29,957	397,459	30,884
Total Business-type activities				**$ 427,416**	**$ -**	**$ -**	**$ 29,957**	**$ 397,459**	**$ 30,884**

General obligation bonds are direct obligations and pledge the full faith and credit of the city. The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities.

Revenue bonds are obligations that will be paid from revenue generated by the respective water or sewer business type activities of the city.

Annual debt service requirements to maturity are as follows:

	General Obligation		Revenue Bonds		Loans	
Year Ending June 30,	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Fees**
2022	$ 32,000	$ 11,880	$ 30,884	$ 11,967	$ 410,030	$ 117,152
2023	33,000	10,905	31,839	11,011	421,835	105,348
2024	34,000	9,900	32,824	10,026	433,999	93,184
2025	36,000	8,850	33,839	9,011	446,534	80,649
2026	36,000	7,770	34,886	7,964	459,453	67,730
2027-2031	198,000	21,690	191,303	22,949	1,584,774	150,399
2032-2036	43,000	645	41,884	967	270,431	39,859
2037-2041	-	-	-	-	178,576	20,977
2042-2046	-	-	-	-	187,685	11,868
Thereafter	-	-	-	-	23,993	2,556
Total	**$ 412,000**	**$ 71,640**	**$ 397,459**	**$ 73,895**	**$ 4,417,310**	**$ 689,723**

NOTE 6 - INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2021 were as follows:

	Transfers In	Transfers Out
Governmental Funds		
General Fund	$ -	$ 832,091
Capital Expenditure Fund	110,794	150,000
Debt Service Reserve	148,000	-
System Development Charges	-	253,305
Urban Renewal City (component unit)	-	-
Total Governmental Funds	**258,794**	**1,235,396**
Proprietary Funds		
Water Fund	644,602	53,000
Sewer Fund	450,000	65,000
Total Proprietary Funds	**1,094,602**	**118,000**
Total	**$ 1,353,396**	**$ 1,353,396**

Transfers are routinely made for the following purposes:

- To move revenues from the fund in which statute or budget requires them to be collected to the fund from which statute or budget requires them to be expended;
- To move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due;
- To move unrestricted revenues collected in the General Fund to finance various programs and activities accounted for in other funds in accordance with budgetary authorizations;
- To move revenues collected from restricted sources to other funds to pay for direct expenses
- To move monies to start a new fund.

During fiscal year 2021 all transfers reported above were made for one of these purposes.

NOTE 7 - RISK MANAGEMENT AND CONCENTRATIONS

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City carries commercial insurance to defray these and other risks of loss including excess liability, workers' compensation, boiler and machinery, public official bond and employee dishonesty and contractor's license bond coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

The City's transient room and food and beverage tax revenues are the largest sources of income for both the General Fund and Capital Expenditures Reserve Fund.

The City has experienced continued increases in Transient Rental Tax from licensed vacation rental properties, along with increased taxable revenue generated by the 8 hotel/motel businesses subject to the Transient Rental Tax. The transient rental tax revenue, net of the amount required to be attributed to visitor amenities by Oregon Budget Law, provides more than 70% of the City's General Fund.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

On March 8, 2005 voters in the City approved a bond measure. This measure authorizes the City to issue up to $5.9 million to construct, expand and improve the City's sewer system. As of the audit report date, the City has not issued these bonds.

Bonds issued by a city for water; sanitary or storm sewers; sewage disposal plants; hospitals; infirmaries; gas, power, or lighting purposes; the acquisition, establishment, construction, or reconstruction of any off-street motor vehicle parking facility; or bonds issued pursuant to applications to pay assessments for improvements in installments under statutory or city charter authority are not subject to the debt limitation imposed by Oregon Revised Statutes 287.004.

The City researched past System Development Charges (SDC's) apportionments and interfund transfers and/or loans to ensure viability and compliance with all applicable requirements, including State Revised Statutes. The City determined that LID Improvements funded from SDC's were to be returned to the SDC fund as collected from LID assessments.

NOTE 9- INTERFUND LOANS

In November 2015, per Resolution 2015-11-02, the City borrowed $254,481 from the Water System Reserve Fund for the purchase of a building. Total payments to date are $20,232. Per the Resolution, the General Fund shall repay the loan over a period not to exceed ten (10) years at an interest rate of 0.54%. Excluding interest accrued to date, the General Fund owed the Water Fund $234,249 to be repaid on or prior to November 2025. The City repaid this loan in fiscal year 2021.

In October 2016, per Council Motion, the City borrowed $200,000 from the Water Capital Reserves and $450,000 from the Wastewater Capital Reserves to finance the Highway 101 project. No payments have been made as of June 30, 2021. The City repaid both of these loans in fiscal year 2021.

NOTE 10 – VISITOR AMENITIES

Prior to fiscal year 2020, the City of Yachats presented the "Visitor Amenities Fund" as a separate fund. This fund was rolled into the General Fund in fiscal year 2020 and is tracked as a separate department within the General Fund. The purpose of the fund is to promote tourism and finance city functions dedicated wholly or in part to City of Yachats visitors. Current period expenditures included Visitor Center operations, marketing, Parks & Trails operations, Little Log Church Museum operations, and other similar activity. The City contributes 39% of the Transient Lodging taxes collected by the City to finance the Visitor Amenities fund. Following is a summary of the financial activity and position of this department for fiscal year 2021:

Financial Activity:

Beginning Cash Balance	$	249,548
Transient Lodging Revenues - restricted		515,862
Other Revenues & Transfers In		61,073
Marketing Expenses		112,126
Transfers Out		43,505
Ending Cash Balance	**$**	**670,852**

Classification of Ending Cash Balances:

Restricted Department Balance	$	605,270
Unrestricted Department Balance		65,582
Total Ending Cash Balance	**$**	**670,852**

NOTE 11- SUBSEQUENT EVENTS

Professional standards require evaluation and disclosure of significant events affecting the City that take place subsequent to the current fiscal year ended June 30, 2021. For the audit period ending June 30, 2021, no subsequent events were identified for disclosure.

NOTE 12 – CHANGE IN ACCOUNTING PRINCIPLE

In fiscal year 2019, the City changed to the modified cash basis system of accounting due to several significant changes during the past few years, which include changes in accounting personnel, fund structure, and accounting software systems. In fiscal year 2020, the City decided to continue reporting on the modified cash basis system of accounting.

In fiscal year 2020, the City implemented new software, which allows tracking of fund balance by department within each fund. Although the City budgeted in accordance with the fund structure that was in place in fiscal year 2019, the City implemented a new fund structure when the new software was implemented. The City combined several of its non-major funds into the City's General Fund, electing to track assigned, committed, or restricted balances in departments within the fund. The City also moved the Water and Sewer Capital Reserve funds from the Governmental Capital Reserve Fund into the Water and Sewer Fund, respectively. Again, the City tracks the Capital Reserve portion of these funds in departments withing the funds. The City also eliminated Capital Projects funds that are no longer in use, moving the remaining fund balances to appropriate funds based on the restrictions on the monies.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF YACHATS, OREGON
MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final
REVENUES				
Property taxes	$ 46,000	$ 46,000	$ 44,714	$ (1,286)
Other taxes	596,592	596,592	1,451,954	855,362
Intergovernmental	71,000	71,000	118,825	47,825
Licenses and permits	42,000	42,000	41,128	(872)
Charges for services	32,800	32,800	21,435	(11,365)
Investment revenue	14,358	14,358	10,903	(3,455)
Other local revenue	6,500	6,500	8,194	1,694
Miscellaneous	1,000	1,000	610	(390)
Total revenues	810,250	810,250	1,697,763	887,513
EXPENDITURES				
General government	544,400	544,400	483,017	(61,383)
Public works	134,699	134,699	108,215	(26,484)
Culture and recreation	432,268	432,268	262,191	(170,077)
Capital expenditures	-	-	-	-
Total expenditures	1,111,367	1,111,367	853,423	(257,944)
Contingency	26,000	26,000	-	(26,000)
Total expenditures	1,137,367	1,137,367	853,423	(283,944)
Excess (deficiency) of revenues over (under) expenditures	(327,117)	(327,117)	844,340	1,171,457
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	-
Operating transfers out	(829,248)	(829,248)	(832,091)	(2,843)
Total other financing sources (uses)	(829,248)	(829,248)	(832,091)	(2,843)
Net change in fund balance	(1,156,365)	(1,156,365)	12,249	1,168,614
BEGINNING FUND BALANCE	1,403,365	1,403,365	1,412,299	8,934
ENDING FUND BALANCE	$ 247,000	$ 247,000	$1,424,548	$1,177,548

See notes to the financial statements.

CITY OF YACHATS, OREGON
MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET TO ACTUAL
SYSTEM DEVELOPMENT CHARGES FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Charges for Services	$ 125,000	$ 125,000	$ 104,545	$ (20,455)
Investment revenue	9,816	9,816	4,104	(5,712)
				-
Total revenues	134,816	134,816	108,649	(26,167)
EXPENDITURES				
Current				
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Debt service				-
Principal	-	-	-	-
Interest and fees	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	-	-
				-
Excess (deficiency) of revenues over (under) expenditures	134,816	134,816	108,649	(26,167)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	-
Operating transfers out	(253,305)	(253,305)	(253,305)	-
Total other financing sources (uses)	(253,305)	(253,305)	(253,305)	-
Net change in fund balance	(118,489)	(118,489)	(144,656)	(26,167)
BEGINNING FUND BALANCE	699,882	699,882	732,792	32,910
ENDING FUND BALANCE	$ 581,393	$ 581,393	$ 588,136	$ 6,743

See notes to the financial statements.

CITY OF YACHATS, OREGON
MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET TO ACTUAL
BLENDED COMPONENT UNIT- URBAN RENEWAL DISTRICT
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Property taxes	$ 364,000	$ 364,000	$ 417,026	$ 53,026
Other local sources	-	-	76	76
Investment revenue	4,590	4,590	2,563	(2,027)
Total revenues	368,590	368,590	419,665	51,075
EXPENDITURES				
General government	17,000	17,000	15,814	(1,186)
Public works	220,000	220,000	220,000	-
Debt Services	195,000	195,000	195,000	-
Total expenditures	432,000	432,000	430,814	(1,186)
Excess (deficiency) of revenues over (under) expenditures	(63,410)	(63,410)	(11,149)	52,261
OTHER FINANCING SOURCES (USES)				
Operating transfers out	-	-	-	-
Net change in fund balance	(63,410)	(63,410)	(11,149)	52,261
BEGINNING FUND BALANCE	418,357	418,357	432,235	13,878
ENDING FUND BALANCE	$ 354,947	$ 354,947	$ 421,086	$ 66,139

See notes to the financial statements.

SUPPLEMENTARY INFORMATION

CITY OF YACHATS, OREGON
MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET TO ACTUAL
CAPITAL RESERVE EXPENDITURES FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	$ -	$ -	$ 150,000	$ 150,000
Anticipated Grants	191,300	191,300	8,997	(182,303)
Investment revenue	18,600	18,600	9,005	(9,595)
Total revenues	209,900	209,900	168,002	(41,898)
EXPENDITURES				
Capital outlay	726,550	726,550	226,641	(499,909)
Reserved for future expenditures	-	-	-	-
Total expenditures	726,550	726,550	226,641	(499,909)
Excess (deficiency) of revenues over (under) expenditures	(516,650)	(516,650)	(58,639)	458,011
OTHER FINANCING SOURCES (USES)				
Operating transfers in	107,951	107,951	110,794	2,843
Operating transfers out	-	-	(150,000)	(150,000)
Total other financing sources (uses)	107,951	107,951	(39,206)	(147,157)
Net change in fund balance	(408,699)	(408,699)	(97,845)	310,854
BEGINNING FUND BALANCE	1,193,499	1,193,499	1,234,214	40,715
ENDING FUND BALANCE	$ 784,800	$ 784,800	$1,136,369	$ 351,569

See notes to the financial statements.

CITY OF YACHATS, OREGON
MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET TO ACTUAL
DEBT SERVICE RESERVE FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Property Taxes	$ 41,000	$ 41,000	$ 45,618	$ 4,618
Food and Beverage Taxes	175,000	175,000	423,226	248,226
Intergovernmental	195,000	195,000	195,000	-
Investment Revenue	2,898	2,898	4,392	1,494
Total Revenues	413,898	413,898	668,236	254,338
Expenditures				
Debt Service Principal	559,709	559,709	559,075	(634)
Debt Service Interest	154,149	154,149	153,291	(858)
Debt Service Fees	16,856	16,856	16,856	-
Total expenditures	730,714	730,714	729,222	(1,492)
Excess (deficiency) of revenues over (under) expenditures	(316,816)	(316,816)	(60,986)	255,830
Other financing sources (uses)				
Operating transfers in	148,000	148,000	148,000	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	148,000	148,000	148,000	-
Net change in Fund balance	(168,816)	(168,816)	87,014	255,830
Beginning fund balance	890,550	890,550	939,217	48,667
Ending fund balance	$ 721,734	$ 721,734	$1,026,231	$ 304,497

See notes to the financial statements.

CITY OF YACHATS, OREGON
MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION-
BUDGET TO ACTUAL
WATER FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance Final Budget
Revenues				
Charges for services	$ 553,000	$ 553,000	$ 738,053	$ 185,053
Intergovernmental	70,000	70,000	70,000	-
Other revenues	37,850	37,850	31,996	(5,854)
Total Revenues	660,850	660,850	840,049	179,199
Expenditures				
Public Works				
Personnel services	345,000	345,000	307,752	(37,248)
Materials and services	253,220	253,220	225,321	(27,899)
Capital expenditures	402,500	402,500	226,891	(175,609)
Contingencies	93,125	93,125	-	(93,125)
Total expenditures	1,093,845	1,093,845	759,964	(333,881)
Excess(deficiency) of revenues over (under expenditures	(432,995)	(432,995)	80,085	513,080
Other Financing Sources (Uses)				
Operating transfers in	644,602	644,602	644,602	-
Operating transfers out	(53,000)	(53,000)	(53,000)	-
Net change in net position	158,607	158,607	671,687	513,080
BEGINNING UNRESTRICTED NET POSITION	589,785	589,785	577,981	(11,804)
ENDING UNRESTRICTED NET POSITION	$ 748,392	$ 748,392	1,249,668	$ 501,276
Net investment in capital assets			2,168,994	
ENDING NET POSITION			$3,418,662	

See notes to the financial statements.

CITY OF YACHATS, OREGON
MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION-
BUDGET TO ACTUAL
SEWER FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Charges for services	$ 527,500	$ 527,500	$ 693,556	$ 166,056
Intergovernmental	-	-	-	-
Other local revenue	46,888	46,888	51,677	4,789
Total revenues	574,388	574,388	745,233	170,845
EXPENDITURES				
Public works				-
Personnel services	345,000	345,000	317,707	(27,293)
Materials and services	228,461	228,461	224,610	(3,851)
Capital expenditures	419,750	419,750	210,863	(208,887)
Contingencies	60,000	60,000	-	(60,000)
Total expenditures	1,053,211	1,053,211	753,180	(300,031)
Excess (deficiency) of revenues over (under) expenditures	(478,823)	(478,823)	(7,947)	470,876
OTHER FINANCING SOURCES (USES)				
Operating transfers in	450,000	450,000	450,000	-
Operating transfers out	(65,000)	(65,000)	(65,000)	-
Net change in net position	(93,823)	(93,823)	377,053	470,876
BEGINNING UNRESTRICTED NET POSITION	877,536	877,536	784,876	(92,660)
ENDING UNRESTRICTED NET POSITION	$ 783,713	$ 783,713	$1,161,929	$ 378,216
Net investment in capital assets			5,951,668	
ENDING NET POSITION			$7,113,597	

See notes to the financial statements.

REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Honorable Mayor and City
Council Members City of Yachats
Yachats, Oregon 97498

We have audited, in accordance with auditing standards generally accepted by the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the modified cash basis financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the City of Yachats, Oregon (the City), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 31, 2022. As reported in the auditors' opinion on the financial statements, the City prepares its financial statements on the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Yachats internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weakness or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of findings and responses, we identified certain deficiencies that we considered to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency 2021-01 described in the accompanying Schedule of Findings and Responses to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Yachats' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Responses to Findings

City of Yachats response to the finding identified in our audit is described in the accompanying Schedule of Findings and Responses. We did not audit the City of Yachats' response and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Teresa Hanford

Hanford & Associates, LLC
West Richland, Washington
March 31, 2022

Schedule of Findings and Responses

Findings – Financial Statement Audit

Significant Deficiency in Internal Control Over Financial Reporting

2021-01 Preparation of Financial Statements

Criteria:
Management is responsible for maintaining an adequate and complete system of internal control to ensure the financial statements are free from material misstatement and error. A complete system of internal control determines the systems adequacy for preparing the financial statements.

An adequate system of internal controls is the responsibility of the government's management. The preparation of the financial statements requires internal controls over both 1) recording, processing and summarizing accounting data (i.e. maintaining internal books and records) and 2) reporting government-wide and fund/accounting financial statements including the related footnotes and supplemental schedules for external reporting.

Condition:
The City of Yachats has elected not to have an internal control system designed to provide for the preparation of the financial statements and related footnotes being audited.

As is the case with many small to medium sized Oregon entities, the City of Yachats has relied on its independent external auditors to assist in the preparation of the financial statements and notes as a part of the external financial reporting process. The City's ability to prepare financial is based, in part, on its external auditors, who cannot be considered a part of the City's internal control structure.

As auditors, we were requested to draft the financial statements and the accompanying notes as well as assist to making the appropriate adjustments to convert the City's financial data into appropriate reporting.

Cause:
This condition was caused by the City's decision to outsource the preparation of the annual financial statements to the external auditors rather than to incur the time and expense of obtaining the necessary training and expertise required for the City to perform this task internally.

Effect:
The control deficiency could result in a misstatement to the financial statements that would not be prevented or detected.

Recommendation:
This circumstance is not unusual. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

Management's Response:

The City has evaluated the cost v. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP and GASB and determined that it is in the best interests of the government to outsource this task to its qualified accountant and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation on a continuous timely basis.

Independent Auditor's Report Required by Oregon State Regulations

We have audited the basic financial statements of the City of Yachats as of and for the year ended June 30, 2021 and have issued our report thereon dated March 31, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the City of Yachats, Oregon's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in the Oregon Administrative Rules 162-10-000 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Highway revenues used for public highways, roads and streets.**
- **Programs funded from outside sources.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **Accountability for collecting or receiving money by elected officials. The City does not have any elected officials collecting or receiving money.**

In connection with our testing nothing came to our attention that caused us to believe the City of Yachats was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the City of Yachats, Oregon's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Yachats, Oregon's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Yachats, Oregon's internal control.

We noted certain matters that we reported as finding 2021-01 in the Schedule of Findings and Responses.

This report is intended solely for the information and use of the Council and management of City of Yachats and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

Teresa Hanford

Hanford & Associates, LLC
West Richland, Washington
March 31, 2022

CITY OF YACHATS

RESOLUTION NO. 2022-05-02

A RESOLUTION ADOPTING THE SUPPLEMENTAL BUDGET CHANGES FOR FISCAL YEAR 2021-2022

WHEREAS, a budget is a financial plan containing estimates of revenues for a single financial year; and

WHEREAS, circumstances can make it necessary to make adjustments in the budget from time to time; and

WHEREAS, the notice of the Supplemental Budget was posted and published as is required by Oregon Revised Status prior to the Public Meeting; and

WHEREAS, the City Council held the Public Meeting on May 5, 2022 to discuss the supplemental budget with interested persons; and

WHEREAS, the City of Yachats had to purchase materials and supplies for Public Works that have increased in price due to COVID inflationary pressure that were unknown at the time of the budget was adopted for the current fiscal year; and

WHEREAS, a loan payoff did not occur due to the City Manager transition that were not known at the time the budget was adopted for the current fiscal year: and

WHEREAS, the internal labor charges changed due to the addition of contracted services for staffing that was not known about at the time the budget was adopted for the current fiscal year: and

WHEREAS, the council voted to support the Yachats Chambers of Commerce in providing the city with a Fourth of July Fireworks show that were not identified at the time the budget was adopted for the current fiscal year: and

NOW THEREFORE, the City of Yachats resolves the changes to the budget will be adopted, amending the Budget for Fiscal Year 2021-2022.

PASSED AND ADOPTED this 5th day of May, 2022. THIS RESOLUTION IS EFFECTIVE UPON ADOPTION.

Attest:

________________________________ ________________________________

Leslie Vaaler, Mayor | Heide Lambert, City Manager

CITY OF YACHATS SUPPLEMENTAL BUDGET SUMMARY APRIL 2022 SUPPLEMENTAL BUDGET REQUEST	21-22 BUDGET	SUPPLEMENTAL REQUEST	CHANGE
WASTEWATER FUND			
BEGINNING FUND BALANCE	179,702	157,154	(22,548)
FUND REVENUE, CURRENT YEAR	721,000	721,000	0
PERSONNEL SERVICES	(312,200)	(312,200)	0
MATERIALS & SERVICES	(222,200)	(284,200)	(62,000)
INTERFUND TRANSFERS	(200,000)	(200,000)	0
RESERVED FOR FUTURE YEARS	(166,302)	(81,754)	84,548
TOTAL REQUIREMENTS	(900,702)	(878,154)	22,548
FUND BALANCE CHANGE	0	0	0
DEBT SERVICE FUND			
BEGINNING FUND BALANCE	662,132	1,026,230	364,098
FUND REVENUE, CURRENT YEAR	698,267	698,267	0
DEBT SERVICE	(592,081)	(628,994)	(36,913)
INTERFUND TRANSFERS	(60,000)	(60,000)	0
RESERVED FOR FUTURE YEARS	(708,318)	(1,035,503)	(327,185)
TOTAL REQUIREMENTS	(1,360,399)	(1,724,497)	(364,098)
FUND BALANCE CHANGE	0	0	0

CITY OF YACHATS SUPPLEMENTAL BUDGET SUMMARY
APRIL 2022 SUPPLEMENTAL BUDGET REQUEST

	21-22 BUDGET	SUPPLEMENTAL REQUEST	CHANGE
VISITOR AMENITIES FUND			
BEGINNING FUND BALANCE	567,802	670,851	103,049
FUND REVENUE, CURRENT YEAR	773,741	773,741	0
PERSONNEL SERVICES	0	(5,000)	(5,000)
MATERIALS & SERVICES	(128,500)	(153,500)	(25,000)
INTERFUND TRANSFERS	(104,250)	(104,250)	0
RESERVED FOR FUTURE YEARS	(1,108,793)	(1,181,842)	(73,049)
TOTAL REQUIREMENTS	(1,341,543)	(1,444,592)	(103,049)
FUND BALANCE CHANGE	0	0	0

EXPLANATION FOR CHANGES

Wastwewater Fund - Correction of beginning balance; materials and services higher than expected due to Covid inflationary pressure ; replacement of consumables purchased in prior years; resumption of biosolid disposal at Heard Farms

Debt Service fund - Correction of beginning balance; loan payoff planned for 20-21 did not occur due to City Manager transition.

Visitor Amenities Fund - Correction of beginning balance; reflection of internal labor charges; Fireworks fees paid by the city.

CITY OF YACHATS
PO Box 345 (501 N. Highway 101), Yachats OR 97498
Phone (541) 547-3565 Fax (541) 547-3063 Relay Oregon 800-735-2900 (TDD)

City Manager's City Council Report 5-5-22

Elected officials	Provided weekly reports to council members. Continue the work on a Commission Project form and process. Started planning future council meetings and needed materials for agenda Researched Visitors Amenity Fund usage
City Hall Operations	Learning my responsibilities as the City Recorder, Public Works Director and Finance Officer Continued processing backlog of permits, licenses, taxes and utility billing Returned backlog of emails and phone calls of residents with various concerns
City Facilities	Worked on Project Process and creating a standard for each city project file Moved office spaces and created room for new staff Creating new hiring processes and procedures and will implement with all staff Met with Newport Signs and designing new sign for City Hall
Staff and Volunteers	Met with Staff, Volunteers and contractors Continuing work on Workflow Chart, job descriptions and personnel policy Working with Volunteers to have participants at the Commons to sign waive forms.
Water/Waste Water Operations	Working with Public Works Leads on staffing needs and assignments Creating new job descriptions for Public Works Worked with Leads on next fiscal years budget
Public Works and Streets Commission	Working with Rick and Linn on creating a Project file that includes history Ordered parking available signs from ODOT.
Planning Commission	Empty seat was appointed, and a resignation for another seat was received Started the Parking Assessment process
Library Commission	Approved Job description for new part time Librarian Had National Business Services come and maintain public computers The library is now running regular hours
Friends of the Library	Moved books for sale to be stored in the basement of the commons Writing MOU for designating space in the basement as a permanent solution for storing books and hosting surplus book sales
Parks and Commons Commission	The reservations are coming in and events are starting to plan on returning Working with Newport Signs to clean up reader board for summer traffic There will be a Boardwalk presentation on May 5th City council meeting
Friends of the Little Log Church	It is not within our jurisdiction to not allow people to sleep, sit or rest on public land (Martin v. Boise) but it has been suggested that we may ask them to move during business hours.
Finance committee	CIP has been approved. All meetings have been cancelled until the next fiscal budget has been approved. Next meeting scheduled for Wednesday August 3, 2022 at 10 am on zoom
Budget Committee	First meeting is Monday May 9th at 9 am on zoom Second meeting is Monday May 23 at 9 am on zoom Public Hearing is June 15th at 2 pm on zoom

CITY OF YACHATS
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Trails Committee	AMANDA TRAIL: Suspension bridge project completed and will be dedicated (and celebrated) May 21,22 BOARDWALK: presentation to council May 5 2022 POCKET PARKS: Plants were purchased and being stored at State Park
Emergency Preparedness Committee	Researched past Lincoln County Grant that was awarded but never reported on Worked with Committee to purchase Business License for the Vendors at the Fair Enrolled in required trainings for myself

NOTES:

I have found the League of Oregon Cities to have a wealth of training videos. I invite everyone to watch them. Available is:

Roles and Authority of a High Functioning Council

Public Meetings in Oregon- Legal Requirements and Best Practices

Ethic Awareness- Understanding Your Legal Obligations

Public Records in Oregon – What City Officials Need to Know

Legal Powers and Impediments Affecting Elected Officials

Orcities.org/education/training

RESOLUTION NO.____________________

A RESOLUTION ADOPTING A PLAN OF ACTION AND RESPONSE TO THE AUDIT FINDINGS OF THE AUDITORTS REPORT FOR FISCAL 2020-2021 FINANCIAL STATEMENTS.

The city of Yachats Resolves as follows:

WHEREAS, the City of Yachats has received and reviewed the 2020-2021 Financial Statement audit from the City Auditors (the Audit); and

WHEREAS, the Audit notes commented "The City of Yachats has elected not to have an internal control system designed to provide for the preparation of the financial statements and related footnotes being audited. As is the case with many small to medium sized Oregon entities, the City of Yachats has relied
on its independent external auditors to assist in the preparation of the financial statements and notes as a part of the external financial reportion process. The City's ability to prepare financial is based, in part, on its external auditors, who cannot be considered a part of the City's internal control structure.

As auditors, we were requested to draft the financial statements and the accompanying notes as well as assist to making the appropriate adjustments to convert the City's financial data into appropriate reporting."

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF YACHATS, OREGON AS FOLLOWS:

1) The City has evaluated the cost v. benefit of establishing internal controls over the Preparation of financial statements in accordance with GAAP and GASB and determined That it is in the best interests of the government to outsource this task to its qualified accountant and to carefully review the draft financial statements and nots prior to approving them and accepting responsibility for their content and presentation on a continuous timely basis.

This resolution was Adopted by the CITY OF YACHATS CITY COUNCIL this 5th day of May 2022 and takes effect upon signing by the mayor.

CITY OF YACHATS

By: ____________________________

Leslie Vaaler, Mayor

ATTESTED TO BY:

____

Heide Lambert, City Manager

CITY OF YACHATS

RESOLUTION NO. 2022-05-03

WHEREAS, The Planning Commission made recommendations to the City Council concerning the appointment of members to serve on the Commission, and

WHEREAS, The City Council discussed and approved the recommendation of John Theilacker at the January 6th 2022 city council meeting and Julie Bailey at the April 20, 2022 meeting;

NOW THEREFORE, the City of Yachats resolves that the following appointments are made:

- Planning Commission - 4 year term:
  - John Theilacker is appointed to Seat E with a Term ending December 31, 2025
  - Julie Bailey is appointed to Seat B with a Term ending December 31, 2024

Passed and adopted May 5, 2022. This Resolution is effective upon adoption.

Attest:

______________________________ ______________________________

Leslie Vaaler, Mayor Heide Lambert, City Manager

Yachats Urban Renewal Agency

(A Component Unit of the City of Yachats)

Annual Financial Report

For the Fiscal Year Ended June 30, 2021

Yachats Urban Renewal Agency
LINCOLN COUNTY, OREGON

OFFICERS AND MEMBERS OF THE GOVERNING BOARD
June 30, 2021

Agency Officials

Leslie Vaaler
P.O. Box 345
Yachats, Oregon, 97498

Ann Stott
P.O. Box 345
Yachats, Oregon, 97498

Anthony Muirhead
P.O. Box 345
Yachats, Oregon, 97498

Mary Ellen O'Shaughnessey
P.O. Box 345
Yachats, Oregon, 97498

Greg Scott
P.O. Box 345
Yachats, Oregon, 97498

Katherine Guenther
Interim Agency Manager
P.O. Box 345
Yachats, Oregon 97498

Address of Registered Office
P.O. Box 345
Yachats, Oregon 97498

YACHATS URBAN RENEWAL AGENCY
LINCOLN COUNTY, OREGON
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2021

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT

Agency Officials
Yachats Urban Renewal Agency
Yachats, Oregon 97498

We have audited the accompanying modified cash basis financial statements of the governmental activities and the major fund or Yachats Urban Renewal Agency, a component unit of the City of Yachats, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The Agency's management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and the major fund of Yachats Urban Renewal Agency, as of June 30, 2021, and the respective changes in financial position – modified cash basis and the respective budgetary comparison for the General Fund for the year then ended on the basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on a modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by Oregon State Regulations

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated March 31, 2022 on our consideration of the Agency's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Teresa Hanford

Hanford & Associates, LLC
West Richland, Washington
March 31, 2022

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

YACHATS URBAN RENEWAL AGENCY
MODIFIED CASH BASIS STATEMENT OF NET POSITION
JUNE 30, 2021

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 421,086
Total assets	421,086
NET POSITION	
Restricted	100,000
Unrestricted	321,086
Total net position	$ 421,086

See accompanying notes to the financial statements.

YACHATS URBAN RENEWAL AGENCY
MODIFIED CASH BASIS STATEMENT OF ACTIVITIES
JUNE 30, 2021

	Governmental Activities
GENERAL REVENUES	
Property taxes	417,026
Other local sources	76
Investment earnings	2,563
Total general revenues	419,665
URBAN RENEWAL EXPENDITURES	
Material and services	1,814
Administrative fee	14,000
Transfers to primary government for:	
Construction Projects	220,000
Debt Service	195,000
Total expenditures	430,814
Change in Net Position	(11,149)
Net position - beginning	432,235
Net position - ending	421,086

See accompanying notes to the financial statements.

FUND FINANCIAL STATEMENTS

YACHATS URBAN RENEWAL AGENCY
MODIFIED CASH BASIS BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2021

	General
ASSETS	
Cash and cash equivalents	$ 421,086
Total assets	421,086
FUND BALANCE	
Restricted for debt service	100,000
Unassigned	321,086
Total fund balance	$ 421,086

See accompanying notes to the financial statements.

YACHATS URBAN RENEWAL AGENCY
MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
JUNE 30, 2021

	General
REVENUES	
Property taxes	417,026
Other local sources	76
Investment earnings	2,563
Total revenues	419,665
EXPENDITURES	
Material and services	1,814
Administrative fee	14,000
Transfers to primary government for:	
Water/Wastewater Construction Projects	220,000
Debt Service	195,000
Total expenditures	430,814
Net change in fund balance	(11,149)
Fund balance at beginning of year	432,235
Fund balance at end of year	421,086

See accompanying notes to the financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization (reporting entity)

The Agency, a component unit of the City of Yachats, was organized August 2007 under ORS 457 and is a municipal corporation created by the City of Yachats to facilitate urban renewal within the City boundaries. The City Council serves as the governing body and is accountable for the fiscal matters of the Agency.

B. Urban Renewal Areas

Tax allocation bonds for urban renewal plan areas are authorized by state law to 1) "…eliminate and prevent the development or spread of urban blight and deterioration; and 2) encourage needed urban conservation and rehabilitation and provide for redevelopment of blighted or deteriorated areas."

Projects are financed in urban renewal plan areas as follows:

The Agency (City Council) selects an urban renewal plan area and defines its boundaries.

The county assessor "freezes" the assessed value of property within the urban renewal area. This is referred to as the "frozen" value.

Any increase in assessed value above the frozen value is called the "incremental value." The tax revenue generated by the tax rate times the incremental value is provided for use in financing the urban renewal projects.

As required by ORS 457.190(3)(a), the Agency has included in its current plan the maximum amount of indebtedness that may be issued or incurred under the plan in the amount of $7,589,800. The maximum amount of tax that can be collected under the plan is $7,824,600.

C. Government-Wide and Fund Financial Statements

The statement of net position and the statement of activities display information about the Agency, including all of its financial activities. Governmental activities are financed primarily through property taxes and proceeds from borrowings.

The statement of activities presents a comparison between direct expenses and program revenues for the Agency's program. The Agency does not allocate indirect expenses. Program revenues include grants and contributions that are restricted to meeting operational requirements. Revenues that are not classified as program revenues, including property taxes, earnings on investments and the gain on sale of property, are presented as general revenues.

The fund financial statements provide information about the Agency's fund. The emphasis of fund financial statements is on major funds, each displayed in a separate column.

The single major fund, General Fund, accounts for general administration of the Agency's urban renewal areas, for acquisition and rehabilitation of blighted and deteriorated areas within the designated urban renewal areas, and repayment of debt incurred for these activities.

D. Measurement focus, basis of accounting and financial statement presentation

The government-wide financial statements are reported on a modified cash basis of accounting. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenditures, assets, and liabilities resulting from cash transactions, adjusted for liabilities that arise from cash transactions.

Only cash and cash equivalents and items that involve the receipt or disbursement of cash or cash equivalents during the period are recognized, except for the following modifications:

- Interfund receivables and payables that arise from transactions and events involving cash or cash equivalents are recognized;
- Assets that normally convert to cash or cash equivalents (e.g., certificates of deposit, marketable investments, and receivables resulting from loans) that arise from transactions and events involving cash or cash equivalents are recognized; and
- Liabilities for cash or cash equivalents held on behalf of others, held in escrow, or received in advance of being earned or meeting eligibility requirements are recognized.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, billed or provided services that have not been collected in cash are not accrued as receivables.

The fund financial statements are presented on the modified cash basis of accounting.

E. Equity classification

Government-wide reporting

In the government-wide financial statements, equity is classified as net position and displayed in the following components:

- **Restricted net position**- Consists of external constraints placed on net position use by creditors, grantors, contributors, laws or regulations of other governments, constraints imposed by law through constitutional provisions, or enabling legislation.
- **Unrestricted net position** - Consists of all other net assets that are not included in the other categories previously mentioned.

In the government-wide financial statements when both restricted and unrestricted net position are available, unrestricted resources are used only after the restricted resources are depleted.

Government-wide reporting

Fund balance amounts are reported within one of the fund balance categories listed below:

- Non-spendable fund balance represents amounts that are not in a spendable form or because they are legally or contractually required to be maintained intact.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation). Also, these are amounts that can be spent only for specific purposes because of state or federal laws, or externally imposed conditions by granters or creditors.
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution. These amounts cannot be used for any other purpose unless the governing body of the Agency removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

In the governmental fund financial statements, when the Agency has restricted and unrestricted (committed, assigned or unassigned) resources available, it is the Agency's policy to expend restricted resources first. Unrestricted resources are then expended in the order of committed, assigned, and unassigned as needed, unless otherwise provided for in actions to commit or assign resources, in determining the amounts to be reported in each of the fund balance categories.

F. Budget policies and budgetary control

Generally, Oregon Local Budget Law requires annual budgets be adopted for all funds. The modified accrual basis of accounting is used for all budgets. All annual appropriations lapse at fiscal year-end.

The Agency begins its budgeting process by appointing budget committee members in the fall of each year. Budget recommendations are developed by management through early spring, with the budget committee meeting and approving the budget document in late spring. Public notices of the budget hearing are generally published in May or June and the hearing is held in June. The governing body adopts the budget, makes appropriations, and declares the tax levy no later than June 30. Expenditure appropriations may not be legally over expended.

The resolution authorizing appropriations for each fund sets the level at which expenditures cannot legally exceed appropriations. The governing body established the levels of budgetary control at the personnel services, materials and services, capital outlay, operating contingencies, debt service, and all other requirement levels for all funds.

Budget amounts shown in the financial statements may be revised after the original budget amounts were adopted. The governing body must authorize all appropriation transfers and supplementary budgetary appropriations.

G. Property taxes

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collections to entities levying taxes. Real and personal property taxes are levied upon all taxable property and become a lien against the property as of July 1 of each year. Property taxes are payable in three installments following the lien date on November 15, February 15 and May 15 each year.

As the basic financial statements are presented on the modified cash basis, uncollected property taxes are not reported. Property taxes are recorded as receipts when received.

NOTE 2- CASH AND CASH EQUIVALENTS

The Agency is a component unit of the City of Yachats. The City maintains a pool of cash and cash equivalents that are available for use by all funds. Each fund's portion of this pool is displayed on the financial statements as cash and cash equivalents. Interest earned on pooled cash and cash equivalents is allocated to participating funds based upon their combined cash and cash equivalent balances.

Cash and cash equivalent at June 30, 2021 consisted of the following:

	City	Agency
Petty Cash	$ 100	$ -
Cash in checking accounts (book balances)	2,259,017	(40)
Cash in Local Government Investment Pool	4,748,850	421,126
Total Cash and cash equivalents	**$ 7,007,967**	**$ 421,086**

Note 3 - DEPOSITS AND INVESTMENTS

A. Deposits

Deposits with financial Institutions

The Governmental Accounting Standards Board has adopted accounting principles generally accepted in the United States of America (GAAP), which include standards to categorize deposits to give an indication of the level of custodial credit risk assumed by the City at June 30, 2021. If bank deposits at year end are not entirely insured or collateralized with securities held by the City or by its agent in the City's name, the City must disclose the custodial credit risk (below) that exists.

Deposits with financial institutions are comprised of bank demand deposits. For the fiscal year ended June 30, 2021, the carrying amounts of the City deposits in various financial institutions were $2,259,017. All deposits are held in the name of the City. At June 30, 2021, the City's deposits were covered by federal depository insurance and certifications of participation.

All deposits are held in the name of the City. At June 30, 2021 the City's deposits were covered by federal depository insurance and certifications of participation.

Custodial Credit Risk. Custodial credit risk for deposits is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The City does not have a formal deposit policy for custodial credit risk.

Effective July 1, 2008, House Bill 2901 created a shared liability structure for participating bank depositories in Oregon. Barring any exceptions, a qualifying bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of the quarter-end public fund deposits if they are adequately capitalized, or 110% of the quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public bank depositories is available to repay the deposits of public funds of governmental entities.

B. Investments

The City has invested funds in the State Treasurer's Oregon Short-term Fund Local Government Investment Pool during fiscal year 2020-2021. The Oregon Short-term Fund is the local government investment pool for local governments and was established by the State Treasurer. It was created to meet the financial and administrative responsibilities of federal arbitrage regulations. The investments are regulated by the Oregon Short-term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). Local Government Investment Pool (LGIP) is an external investment pool managed by the State Treasurer's office, which allows governments within the state to pool their funds for investment purposes. The amounts invested in the pool are not classified by risk categories because they are not evidenced by securities that exist in physical or book entry form as defined by GASB Statement No. 40.

In addition, the Oregon State Treasury LGIP distributes investment income on an amortized cost basis and participants' equity in the pool is determined by the amount of participant deposits, adjusted for withdrawals and distributed income. Accordingly, the adjustment to fair value would not represent an expendable increase in the City's cash position.

Investments in the Oregon State Treasury LGIP are made under the provisions of ORS 194.180. These funds are held in the City's name and are not subject to collateralization requirements or ORS 295.015. Investments are stated at amortized cost, which approximated fair value.

Credit Risk. State Statutes authorize the City to invest primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers, and the State Treasurer's Investment Pool, among others. The City has no formal investment policy that further restricts its investment choices.

Concentration of Credit Risk. The City is required to provide information about the concentration of credit risk associated with its investments in one issuer that represents 5 percent or more of the total investments, excluding investments in external investment pools or those issued and explicitly guaranteed by the U.S. Government. The City has no such investments.

Interest Rate Risk. The City has no formal investment policy that explicitly limits investment maturities as a means of managing its exposure to fair value loss arising from increasing interest rates.

NOTE 4 - RISK MANAGEMENT AND CONCENTRATIONS

The Agency is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Agency purchases commercial insurance for such risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

NOTE 5 - COMMITMENTS AND CONTINGENCIES

On July 3, 2018, the Urban Renewal Agency entered into an intergovernmental agreement with the City of Yachats. The agreement requires the Urban Renewal Agency to make a single annual payment of $100,000 to the City beginning in 2018-2019. The total payments for the Agency to the City under the obligation is $1,400,000. The payments will be used to pay debt related to improvements of the South Reservoir Project, which was included in the Agency's urban renewal plan.

NOTE 6 – RELATED PARTY TRANSACTIONS

The Agency does not have employees, debt, or physical assets (other than cash and investments). City of Yachats personnel administer the day-to-day activities of the trust. As noted in Notes 2 and 3, the Agency's cash and cash equivalents are combined with the City's cash and cash equivalents. The Agency is reported in the City's financial records as an individual fund. In the current period, $195,000 was transferred to the City for Debt Payments and $220,000 was transferred to the City for Construction projects. The Agency also paid $14,000 to the City for Administrative fees.

NOTE 7 - SUBSEQUENT EVENTS

Professional standards require evaluation and disclosure of significant events affecting the Agency that take place subsequent to the current fiscal year ended June 30, 2021. For the audit period ending June 30, 2021, no subsequent events were identified for disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

YACHATS URBAN RENEWAL AGENCY
MODIFIED CASH BASIS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET TO ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		**Actual**	**Variance with**
	Original	Final	**Amounts**	**Final Budget**
REVENUES				
Property taxes	$ 364,000	$ 364,000	$ 417,026	$ 53,026
Other local sources	-	-	76	76
Investment revenue	4,590	4,590	2,563	(2,027)
Total revenues	368,590	368,590	419,665	51,075
EXPENDITURES				
General government				
Dues/Memberships/Fees	200	200	44	(156)
Advertising/Legal Notice	300	300	-	(300)
Auditor	2,500	2,500	1,770	(730)
Administrative fee	14,000	14,000	14,000	-
Transfer to primary government:				
Construction projects	220,000	220,000	220,000	-
Debt service	195,000	195,000	195,000	-
Reserved for future expenditures	-	-	-	-
				-
Total expenditures	432,000	432,000	430,814	(1,186)
Net change in fund balance	(63,410)	(63,410)	(11,149)	52,261
BEGINNING FUND BALANCE	418,357	418,357	432,235	13,878
				-
ENDING FUND BALANCE	$ 354,947	$ 354,947	$ 421,086	$ 66,139

See accompanying notes to the financial statements.

INDEPENDENT AUDITOR’S REPORT REQUIRED BY OREGON STATE REGULATIONS

Independent Auditor's Report Required by Oregon State Regulations

Agency Officials
Yachats Urban Renewal Agency
Yachats, Oregon 97498

We have audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the Yachats Urban Renewal Agency as of and for the year ended June 30, 2021, and have issued our report thereon dated March 31, 2022.

Compliance

As part of obtaining reasonable assurance about whether the Agency's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in the Oregon Administrative Rules 162-10-000 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

In connection with our testing nothing came to our attention that caused us to believe the Agency was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the Agency's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

This report is intended solely for the information and use of the Agency officials and management of the Yachats Urban Renewal Agency and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

Teresa Hanford

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Hanford & Associates, LLC
West Richland, Washington
March 31, 2022